

BOULDER VALLEY SCHOOL DISTRICT

Excellence and Equity



PROPOSED BUDGET 2013 – 2014

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



PROPOSED BUDGET 2013 – 2014



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. We have submitted our budget document to GFOA for the fiscal year beginning July 1, 2012, to determine its eligibility for another award.

In addition, we submitted our budget document to the Association of School Business Officials International (ASBO) for their budget award and was presented the Meritorious Budget Award for fiscal year beginning July 1, 2012.

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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Boulder Valley School District

Excellence and Equity

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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

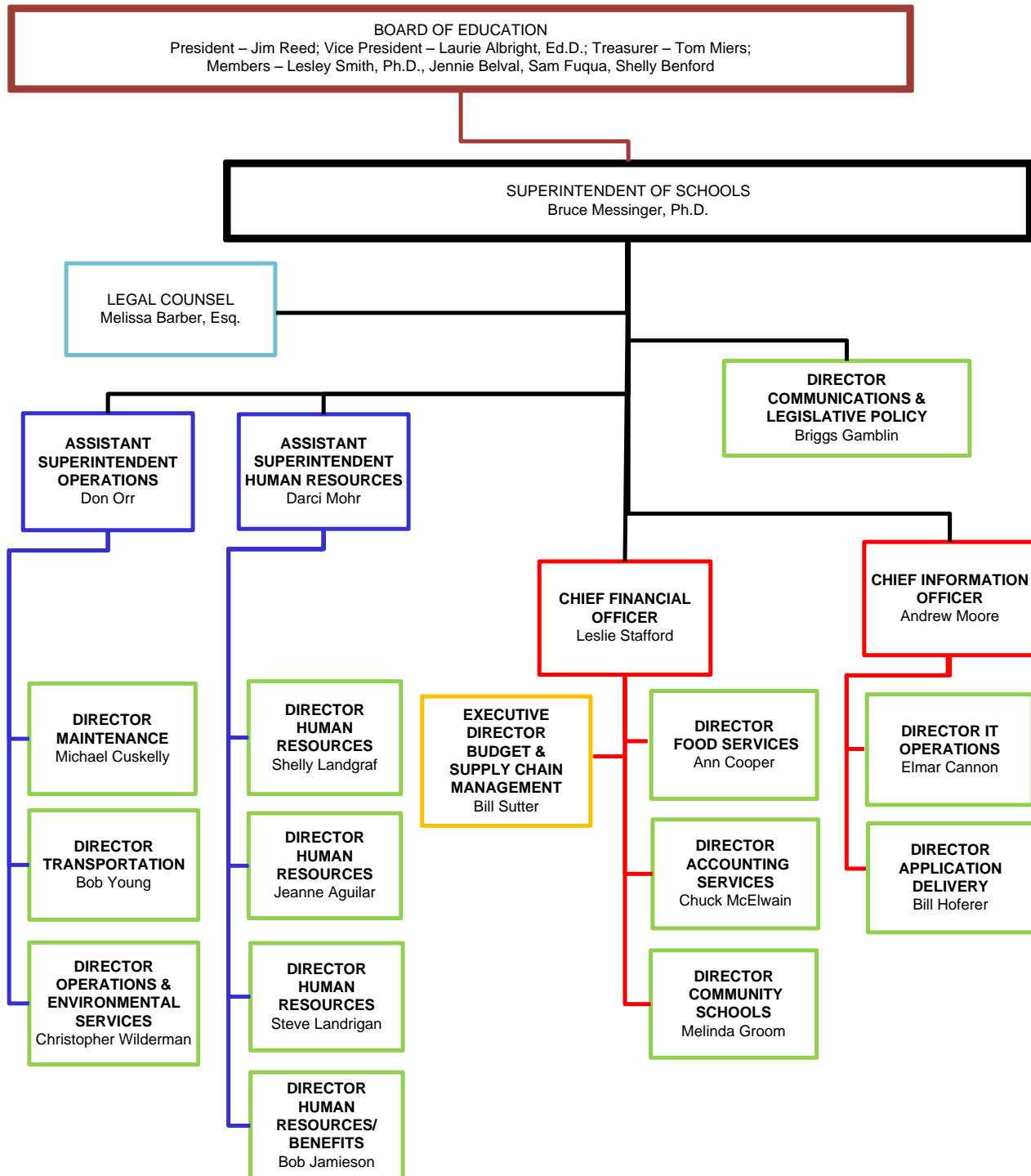


Deirdre Pilch, Ed.D.	Deputy Superintendent/School Leadership
Darci Mohr.....	Asst. Superintendent of Human Resources
Ronald Cabrera	Asst. Superintendent for School Leadership
Sandy Ripplinger.....	Asst. Superintendent for School Leadership
Von Sheppard.....	Asst. Superintendent for School Leadership
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



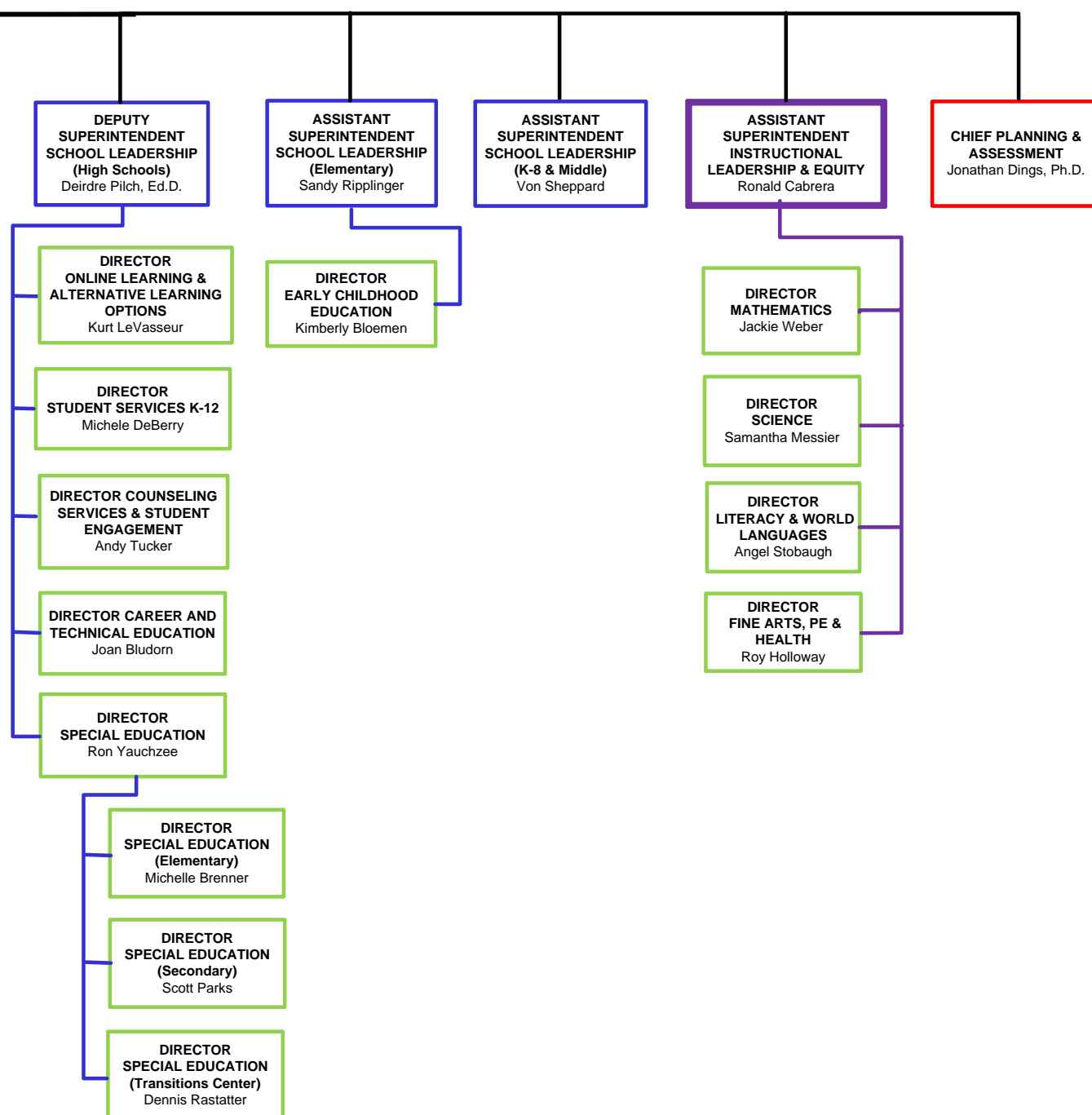
District Organization

(As of July 1, 2013)





District Organization (As of July 1, 2013)





Letter of Transmittal

Date: May 28, 2013
To: Dr. Bruce Messinger, Superintendent
From: Bill Sutter, Executive Director, Budget & Supply Chain Management
Subject: 2013-14 Proposed Budget



The ensuing document contains information and details regarding the 2013-14 Proposed Budget for fiscal year July 1, 2013 – June 30, 2014. The Board of Education is scheduled to approve the 2013-14 fiscal year budget on June 11, 2013, 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 30,000 students so that they may become successful Boulder Valley School District graduates. Budget considerations must include the behind-the-scenes support provided throughout the district to carry out numerous functions so that maximum learning and achievement can occur at our schools. For the vast majority of our students, Boulder Valley School District is meeting or exceeding student, teacher, and parent expectations. This point is proven by our district's consistent academic showing among the top three of Colorado's large front range school districts – and often the top district – as measured by state and national academic rankings.

In continuing these efforts we must keep the district current with state and federal regulations, develop curriculum and instruction to meet state standards, manage a multi-million dollar budget, and maintain the basic support 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 fiscal year budget is built upon the first increase in state per pupil funding in three years. However, following years of constrained state funding, significant challenges remain just to maintain current programs, continue the district's critical needs in the areas of increasing the proficiency level of all students, student social-emotional needs, and maintaining district operations. The development of this budget has taken into account all the goals, values, and strategic priorities for the Boulder Valley School District.

The Boulder Valley School District is managing its operations in the near term as concern for the future continues due to relatively stable enrollment coupled with a slow 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 detailed in this book supports this commitment.

This extensive document was prepared by the staff of the district's Budget Services Department and, to the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner to present fairly the financial position and planned operations of the Boulder Valley School District for the 2013-14 fiscal year.



Interim Vision, Mission and Value Statements

*As of May 28, 2013

It is well known in our community and in Colorado that the Boulder Valley School District (BVSD) is already among the highest achieving of Colorado's 178 school districts. What may not be as well known is the shared determination of our students, parents, teachers, administrators, and community leaders to make BVSD the educational answer for each student in our district regardless of circumstance or background. Each child brings a unique and worthwhile contribution to our learning community.

Vision

We develop our children's greatest abilities and make possible the discovery and pursuit of their dreams, which when fulfilled will benefit us all. We provide a comprehensive and innovative approach to education and graduate successful, curious life-long learners who confidently confront the great challenges of their time.

Mission

The mission of the Boulder Valley School District is to create challenging, meaningful and engaging learning opportunities so that all children thrive and are prepared for successful, civically engaged lives.

Value Statements

1. We respect the inherent value of each student and incorporate the strengths and diversity of students, families, staff and communities.
2. Societal inequities and unique learning needs will not be barriers to student success.
3. We address the intellectual growth, health and physical development, and social emotional well-being of students.
4. We value accountability and transparency at all levels.

Although the current state funding plan for K-12 education creates a challenging environment within which operations must continue, district administrators are committed to the course our learning community is taking in 2013-14 as we work toward the mission, vision, and goals at both the district and school levels. These goals and values reflect the district's determination to move a very high achieving district to greater levels of excellence and equity in academic achievement.

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

Interim Goals and Strategies – 2013-2018

*As of May 28, 2013

June 30, 2012, saw the 2007-2012 BVSD long-term goals cycle come to an end. The seven members of the Boulder Valley Board of Education and Superintendent Bruce Messinger collaborated to launch a new BVSD long-term goal setting method of a professionally facilitated community consensus and engagement to inform the school board and superintendent in this important work. The goal-setting process is nearly completed with interim goals identified for the 2013-14 school year.

In order to best arrive at our district's next set of goals, the school board and Dr. Messinger agreed that first a representative group of community members would be invited to a professionally facilitated process to determine and prioritize community values regarding expectations for public education. Once those key values were identified, they would guide the drafting of a new vision statement for BVSD. From the vision statement would follow a mission statement that would give structure to the setting of specific, measurable long-term goals for the district.

In late November, 2012, the Boulder Valley Board Of Education met in a work session with the BVSD superintendent, the president of the Boulder Valley Education Association, central office administrators, principals,



Interim Goals and Strategies (continued)

teacher representatives, and members of the public. The meeting established initial agreement on the values statements that were developed during the public listening session on November 2-3, 2012.

The result of that meeting is titled "The Values We Support" and is an expression of the desires of the public and the educators who attended. This document was referred to as an "interim" set of values because the public would be provided an opportunity to review it and make further suggestions.

"The Values We Support" significantly influenced the later drafting of proposed goals by the school board and superintendent. Once drafted, those proposed goals were made available for public discussion and comment - both online and in person - prior to the school board taking formal action to adopt long-term goals.

In February and March 2013, the district held community engagement meetings to provide the public an opportunity to discuss the interim goals. This lengthy and thorough process resulted in the two main interim goals listed below. Many strategies to support and accomplish these goals were identified and discussed. Seven strategies to address the goals were identified. Work will continue through the summer to further refine the strategies and operational strategic plans to attain these interim goals.

GOAL #1 – Boulder Valley School District will ensure that each student meets or exceeds developmentally and age appropriate expectations relative to intellectual growth, physical development and social emotional well-being.

- All students will graduate high school, prepared for employment and postsecondary educational success.
- All students will reach or exceed expected levels of proficiency annually in literacy and mathematics.
- All students will reach or exceed age-normed levels of social, emotional and physical development as measured at least once at the elementary, middle and high school levels.

GOAL #2 – Boulder Valley School District will partner with students, families, staff, and community members to address the unique learning needs of each student and to create meaningful and engaging opportunities for each child.

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

The following strategies will be used to attain these interim goals:

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

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



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 instructional programs for students, and maintaining class sizes across all 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 School Finance Act formula. This funding is often not enough to meet rising costs and state or federal mandated programs. Additionally, as these overall stable student populations shift between grades 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.

Increasing Student Proficiency The data show that BVSD has a comparatively large number of underachieving students who are not proficient on state assessment scores. The disaggregating of assessment data allows resources and attention to be targeted on the students who require the greatest assistance. At BVSD, 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 help *prevent* an achievement gap from occurring and increase the proficiency level of all students 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 approximately 40 percent of Colorado's general fund budget while at the same time 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 allowed the district to avoid budget reductions for the 2011-12 fiscal year and continues to mitigate budget pressures.

Economic Conditions and Outlook

Analysis of 2012-13

Although the Great Recession officially ended in June of 2009, the slow economic recovery continued to affect funding for K-12 public education indicated by the fact that per pupil revenue for 2012-13 was not increased in the 2012 legislative session. The 2012-13 General Operating Fund mid-year analysis for BVSD completed in February 2013 indicated revenue collections will be slightly ahead of expectations and all district funds are projected to end the 2012-13 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 became 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 and transfer budgets in the General Operating Fund are projected to end the year under budget, within an acceptable variance of 1.4 percent; this \$3.3M is combined with projected excess revenues of \$1.5M and a budgeted ending balance of \$2.6M, all of which is identified for carryover into the 2013-14 budget year. A \$7.4M ending fund balance is projected in the General Operating Fund.



Economic Conditions and Outlook (continued)

Analysis of 2013 Economic Forecast

On December 3, 2012, the economic outlook for calendar year 2013 presented at the 48th 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 – Colorado's economic recovery is exceeding the national economy. By the end of 2013, Colorado is projected to be nearly returned to the peak employment seen in April 2009. Adding jobs and increasing employment will continue to be the key to sustaining 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 2012 rate increase, used as a function of funding increases for the 2013-14 fiscal year, was projected at 1.9 percent in December, just below the U.S. rate of 2.2 percent. In February, the final rate was determined to be 1.9 percent. School districts face a significant challenge as an improvement in fiscal resources for K-12 education will typically lag an economic recovery. The national political arena has also impacted K-12 funding as the pressure to cut the national deficit has resulted in the sequestration of federal funding for required programs such as special education and support for low income students. A 5 percent reduction in these federal funds has been included in this budget projection.

In 2011, Colorado continued to be a national leader in the economic recovery, with employment growth of 1.6 percent (5th in the nation) exceeded the national growth rate of 1.2 percent. GDP growth of 1.9 percent also exceeded the national rate of 1.8 percent. This growth continued in 2012 with an additional 47,900 jobs (2.1%) and increasing income levels. This growth is also expected to continue into 2013 at 1.8 percent, or 42,100 jobs.

The following observations are from page 117 of the 2013 Colorado Business Economic Outlook and can be found at <http://leeds.colorado.edu/asset/publication/2013beof.pdf>:

National and International

- The fiscal cliff and the European debt crisis are creating great uncertainty in the markets and carry recessionary risks.
- Barring the fiscal cliff, U.S. GDP growth will exceed 2% in 2013.
- Europe will continue to be embroiled in a debt crisis that places some countries in recession.
- On a trade-weighted basis, the value of the U.S. dollar is expected to remain weak relative to other foreign currencies.
- The federal deficit will decline to below \$1 trillion.
- Inflation will continue in check for another year, and interest rates will remain at historically low levels.
- Monetary accommodation will continue at least into 2014.

Colorado

- Colorado will place in the top 10 states for employment growth in 2013.
- High commodity prices and an easing drought will lead to near-record farm income.
- State and local governments will continue to rebound from budget strife, slowly restoring some of the critical cuts made during the past four years.
- Home prices will continue to improve in Colorado, as will the foreclosure situation.
- Colorado will continue to be a popular place to live, with projected population growth of 1.5% and the state's 23rd-consecutive year of net in-migration.
- Colorado will sustain an unemployment rate under 8%.

"With a talented workforce, high-tech (but diversified) economy, relatively low costs of doing business, global economic access, and superior quality of life, Colorado is poised for long-term economic growth."



Economic Conditions and Outlook (continued)

Analysis of 2013 Economic Forecast (continued)

The Outlook also contains a summary for Boulder County on page 120 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.

The Boulder County economy continues to improve and outperform the state and national economy in many areas. While continued growth is expected in 2013, any significant reduction in federal research funding would have a significant negative impact, affecting federally funded research labs and the university, as well as numerous businesses that depend on federal research contracts, Small Business Innovation Research (SBIR) grants, and other funding programs to develop and refine new technologies.

Boulder County's diverse economy is supported by a high concentration of businesses in a number of emerging industries, visionary entrepreneurs, a well-educated and highly skilled workforce, a world-class research university, and several major federal labs.

The area continues to receive national recognition for its business climate and lifestyle. In 2012, Richard Florida named Boulder America's Most Creative City, USA Today ranked Boulder #9 among Top Cities for Technology Start-Ups, and the city was recognized in several national rankings on health and happiness. In 2011, Louisville was ranked #1 on Money magazine's Best Places to Live list.

Boulder County has continued to experience steady population growth, above-average growth in employment and income, and below-average unemployment. Year-to-year comparisons show the seasonally adjusted total nonfarm employment rose 3.1% between September 2011 and 2012 compared to an increase of 1.6% for Colorado and 1.4% for the nation. The area's large concentration of jobs in sectors with higher-than-average wages contributes to above-average incomes for area residents (Boulder 2011 median household income, \$65,571; Colorado, \$56,345; United States, \$51,484). In September 2012, the not seasonally adjusted Boulder County unemployment rate was 5.7% compared to 7.4% for the state and a national rate of 7.6%.

Funding for 2013-14

Each year the state budget is crafted by the governor and legislature to determine how much of the total budget will be allocated to K-12 education. The state economic picture is important to the district because 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. During the Great Recession, state revenue shortfalls forced cuts to K-12 education even though expectations for constitutionally mandated funding increases existed under Amendment 23. After the state sets the total funding for K-12 public education, each local district determines how to fund its specific system and every school within its district.

For the 2013-14 fiscal year, the legislature increased base per pupil funding by 1.9 percent for K-12 public education as well as provided additional dollars for statewide student growth and a minimal reduction to the negative factor. This equates to a \$210.4M state increase and \$6.2M projected increase to BVSD from 2012-13 funding levels. The reduction to state-wide total program funding as calculated in the School Finance Act is now \$1.01B, or 15.4 percent. For BVSD, the negative factor is \$34.6M and is expected to be a permanent revenue reduction for the near future.



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.

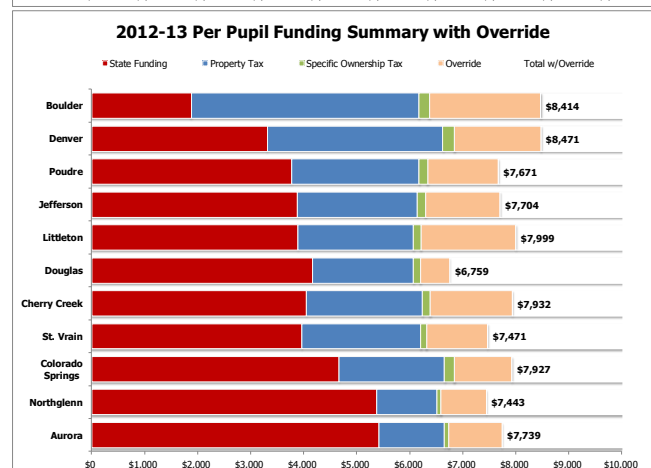
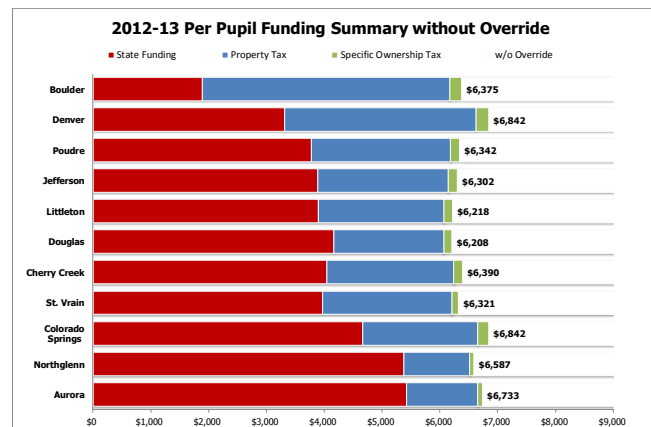
Who Determines How Much Funding Each School District Receives?

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 2013-14 school year, it is estimated BVSD will receive \$6,546 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. (Information from the state for 2013-14 is not yet available as of the date of publication of this proposed budget.)



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

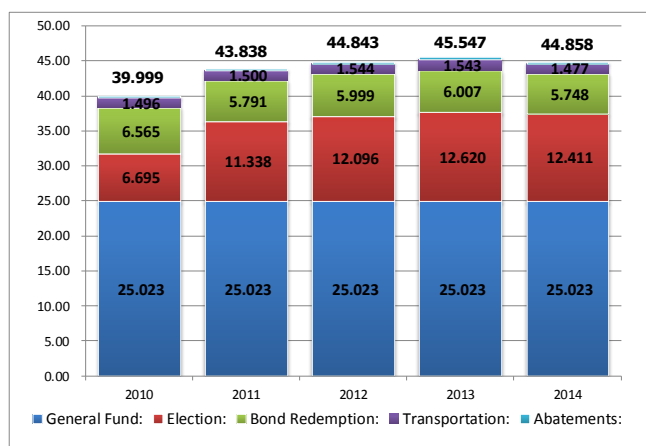


Understanding School Finance in Colorado (continued)

Mill Levies (continued)

mill levy at 40 mills for all districts. Due to dramatic increases in property values (assessed valuation) in some areas of Colorado (since 1994), the Act of 1994 was amended during the 2007 legislative session which froze the existing mill levy for most districts in the state, to reduce the pressure on state funding for local school districts.

The total 2013-14 BVSD mill levy is projected to be 44.858 mills, which is a 1.5 percent decrease from the prior year. The mill levy is applied to assessed valuation which has increased by 4.42 percent or approximately \$209M, 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 12.411 mills. The mill levy for abatements, refunds, and omitted property is 0.199 mills. The General Operating Fund mill levy totals 37.633 mills, the Bond Redemption Fund is at 5.748 mills, and the transportation mill levy is 1.477 mills, all totaling 44.858 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 2014 for the 2013-14 fiscal year is estimated at \$4,941,322,084
- 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, explained 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 2013 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 2014, the BVSD tax rate is estimated at 44.858 mills or \$357.07 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 \$1,300.88 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 2013-14

Over 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 that increased the statewide per pupil base funding by inflation, or 1.9 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 \$34.6M in lost state revenues, as calculated through the SFA.

The BVSD projected state per pupil revenue (PPR) for 2013-14 is \$6,546 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 \$188.3M (this figure does not include the estimated uncollectable property taxes due to the timing of tax collections), an increase of \$6.2M from the BVSD 2012-13 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 (13-14 budgeted)

Per Pupil Revenue: (PPR)	\$6,546
Funded Pupil Count: x(FPC)	28,770.7

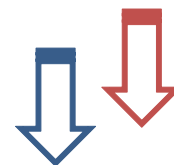
School Finance Act Funding:	\$188,333,002
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**Fewer Students =
Fewer Dollars**

Opportunity Cost in Dollars of 100 Fewer Students

Per Pupil Revenue: (PPR)	\$6,546
Funded Pupil Count: x(FPC)	(100)

School Finance Act Funding:	(\$654,600)
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Performance Results

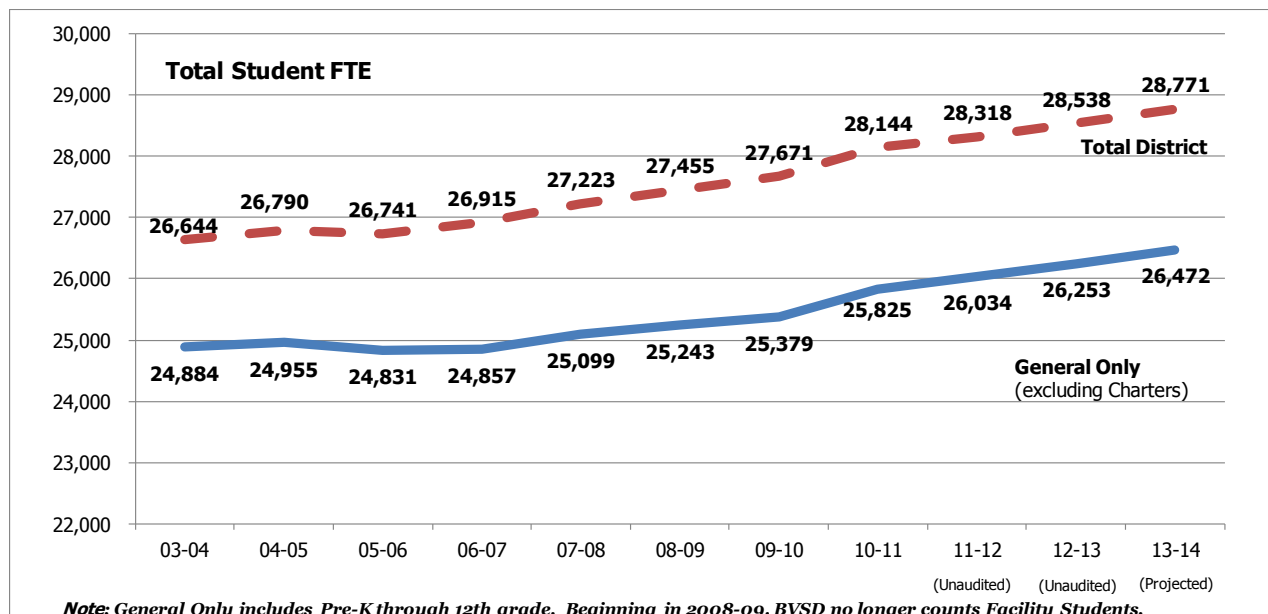
The Colorado Department of Education's 2012 District Performance Framework Report identifies BVSD as "Accredited" overall, with the district exceeding accreditation targets for Postsecondary and Workforce Readiness, meeting targets for Academic Achievement and Academic Growth and, approaching accreditation 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 to increase the proficiency level of all students in accordance with district goals as outlined in the Organizational Section of this document.

Enrollment FTE Projections

The 2013-14 enrollment FTE projections indicate an increase of 0.81 percent across the district, a total of 232.4 FTE. Charter total student FTE is projected to increase 0.56 percent (12.9 FTE). Subsequently, non-charter schools (K-12 and online) are expected to increase by 0.84 percent, or 219.5 FTE, when compared to the 2012-13 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

The total number of BVSD students is projected to increase in the fall of 2013 by 286 from the October 1, 2012, 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 2013-14, the total student FTE is expected to increase by 232.4 FTE, a 0.81 percent increase.

	2012-13 Revised Budget	2012-13 Unaudited Actuals	2013-14 Proposed Budget	COMPARISONS	
				2012-13 Budget to 2013-14 Budget	2012-13 Actual to 2013-14 Budget
Total Enrollment (Heads)	29,776	29,718	30,004	228.0 / 0.77%	286.0 / 0.96%
Total Student Full Time Equivalent (FTE)	28,567.8	28,538.3	28,770.7	202.9 / 0.71%	232.4 / 0.81%
Total Funded Pupil Count (FTE)*	28,567.8	28,538.3	28,770.7	202.9 / 0.71%	232.4 / 0.81%
* If the Total Funded Pupil Count FTE exceeds the Total Student Full Time Equivalent, the funded pupil count is averaged.					



District-Wide Student FTE

As noted on the previous page, total students are expected to increase. The district-wide student FTE for 2013-14 is projected to increase by 232.4 FTE, or a 0.81 percent increase from 2012-13 unaudited actual figures. Further examination of enrollment reveals that K-12 General Operating Fund student FTE is expected to increase by 223.0, the K-12 Charter School FTE is projected to increase by 12.9 student FTE, SPED and CPP Preschool FTE is expected to decrease by 4.5 student FTE, and Online Student FTE will increase by 1.0 FTE.

	2012-13 Revised Budget	2012-13 Unaudited Actuals	2013-14 Proposed Budget	COMPARISONS	
				2012-13 Budget to 2013-14 Budget	2012-13 Actual to 2013-14 Budget
K-12 General FTE	25,870.2	25,843.2	26,066.2	196.0 / 0.76%	223.0 / 0.86%
K-12 Charter FTE*	2,291.6	2,285.6	2,298.5	6.9 / 0.30%	12.9 / 0.56%
Preschool FTE	286.0	279.5	275.0	-11.0 / -3.85%	-4.5 / -1.61%
Online FTE	120.0	130.0	131.0	11.0 / 9.17%	1.0 / 0.77%
Total Student Full Time Equivalent	28,567.8	28,538.3	28,770.7	202.9 / 0.71%	232.4 / 0.81%
Total Funded Pupil Count	28,567.8	28,538.3	28,770.7	202.9 / 0.71%	232.4 / 0.81%
*Funded enrollments may vary slightly from actual enrollments if a charter school enrolls students above the contracted amount.					

District-Wide Preschool Enrollment

The chart below summarizes the total number of BVSD preschool students enrolled. Students may qualify for eligibility through the Colorado Preschool Program, special education, or pay tuition at identified preschool locations. In the 2013 proposed preschool district-wide enrollment below are 397 Colorado Preschool Program and 238 special education students. The 2012 preschool enrollment includes 63 enrolled students eligible but not funded through the state Colorado Preschool Program. Other preschool students enrolled in BVSD include those in Head Start programs and those who pay tuition.

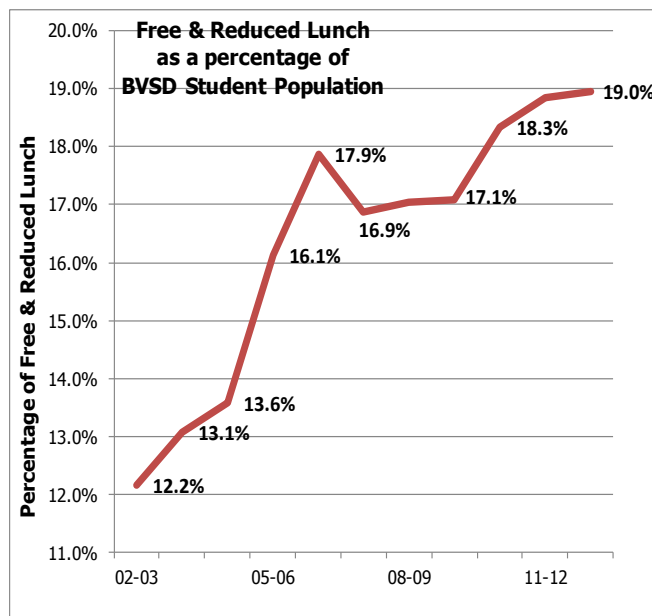
	2012 Revised October Count	2012 Unaudited October Count	2013 Proposed October Count	COMPARISONS	
				2012 Revised to 2013 Proposed	2012 Unaudited to 2013 Proposed
Colorado Preschool Program	375.0	375.0	397.0	22.0 / 5.87%	22.0 / 5.87%
Special Education	230.0	230.0	238.0	8.0 / 3.48%	8.0 / 3.48%
Not-eligible for funding	17.0	17.0	0.0	-17.0 / -100.00%	-17.0 / -100.00%
Tuition	239.0	239.0	322.0	83.0 / 34.73%	83.0 / 34.73%
Total PK Enrollment	861.0	861.0	957.0	96.0 / 11.15%	96.0 / 11.15%



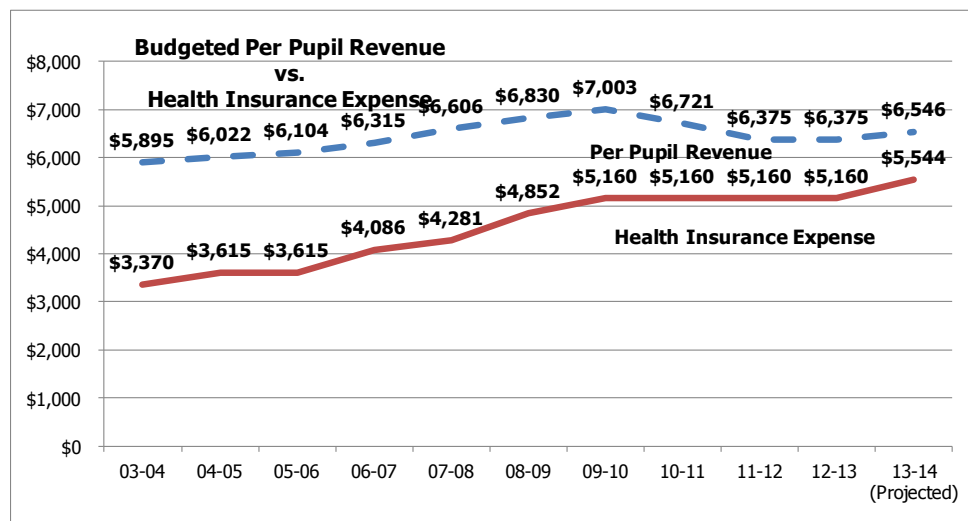
Student Demographics

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. As a result of the fire, BVSD saw a significant spike in 2010-11 of students identified as free or reduced. Since 2010-11, BVSD has continued to identify students who qualify for free or reduced status more as the local economy continues to recover, low paid workers move into the area, and continued outreach to get students to sign up that qualify, all through better record keeping on the part of the Food Services department.



Employee Compensation



Education is a profession that relies on people – teachers and support personnel. Personnel costs (salaries and benefits) account for 89 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 2004, healthcare costs have grown 53 percent averaging 5.3 percent per year on an annualized basis, while per pupil revenue has only increased 8.7 percent (0.9 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 2013-14 estimated full-time employees in BVSD in all funds is 3,611.948. This is an increase of approximately 0.42 percent, or 15.27 FTE from the 2012-13 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. While state funding has increased over the previous year for the first time in three years, it remains significantly lower than previous levels. Given this 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. The continued lack of additional state funding will put pressure on class sizes as student enrollment grows while inflationary increases to teaching and support staff costs continue to rise.

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 2013-14 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.bvbsd.org), in the district's business office, the Colorado Department of Education, or the state auditor's office.

The 2013-14 Proposed Budget was prepared in compliance with the revenue, expenditures, tax limitation, and reserve requirements of Section 20 of Article X of the State Constitution.

Governing Policies

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

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

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

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

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

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

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

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

Section H: Negotiations - Contains policies guiding negotiating procedures.

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

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

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

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



Budget Development Process

School boards and superintendents in all 178 Colorado districts face many budget challenges. At BVSD, driving forces considered by the board and the superintendent for the 2013-14 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 2013 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 increase the proficiency level of all students.

BVSD began the budget process with the development of a calendar presented to the Board of Education on December 11, 2012. This process flows through nine steps to ensure a thoughtful, thorough and strategic financial plan for the district.

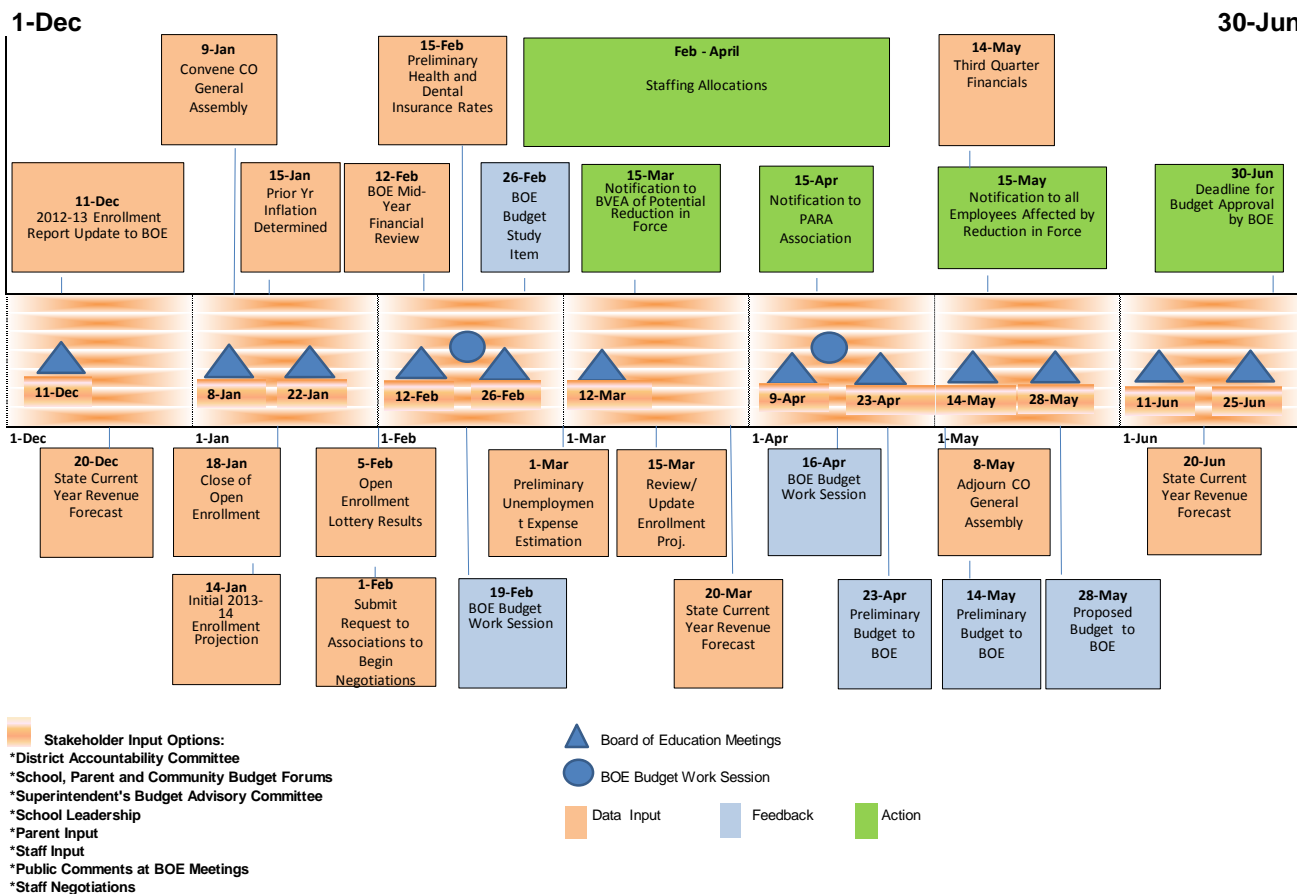
1. Planning – Development of scenarios regarding the range of state funding cuts.
2. Gathering Input – A dialogue regarding community values and priorities to consider in developing BVSD's annual budget.
3. Results – Processing the input gathered to frame the creation of the budget.
4. Analysis – Reviewing 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.



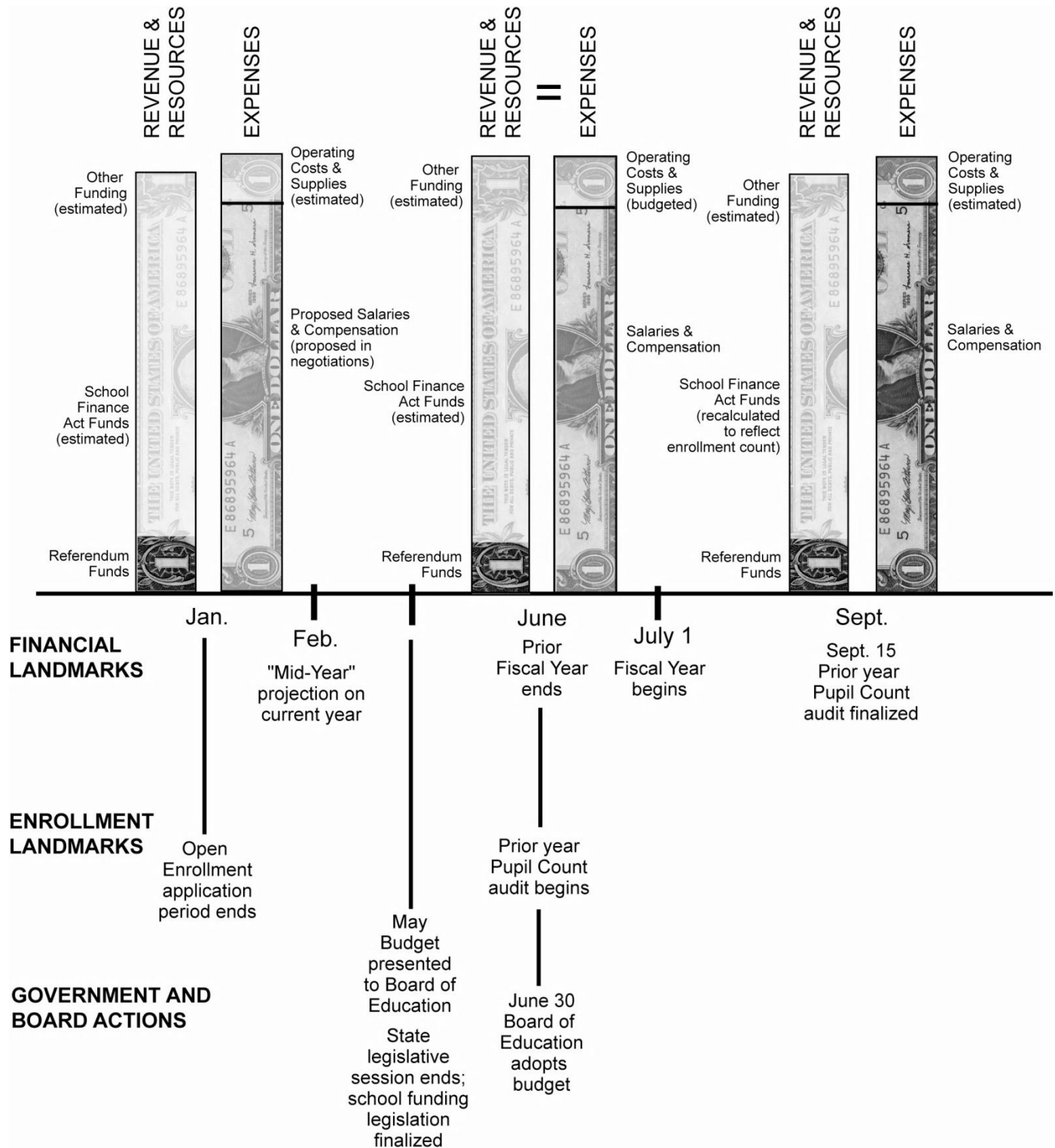
Budget Development Process (continued)

2013-14 Budget Development Process Milestones



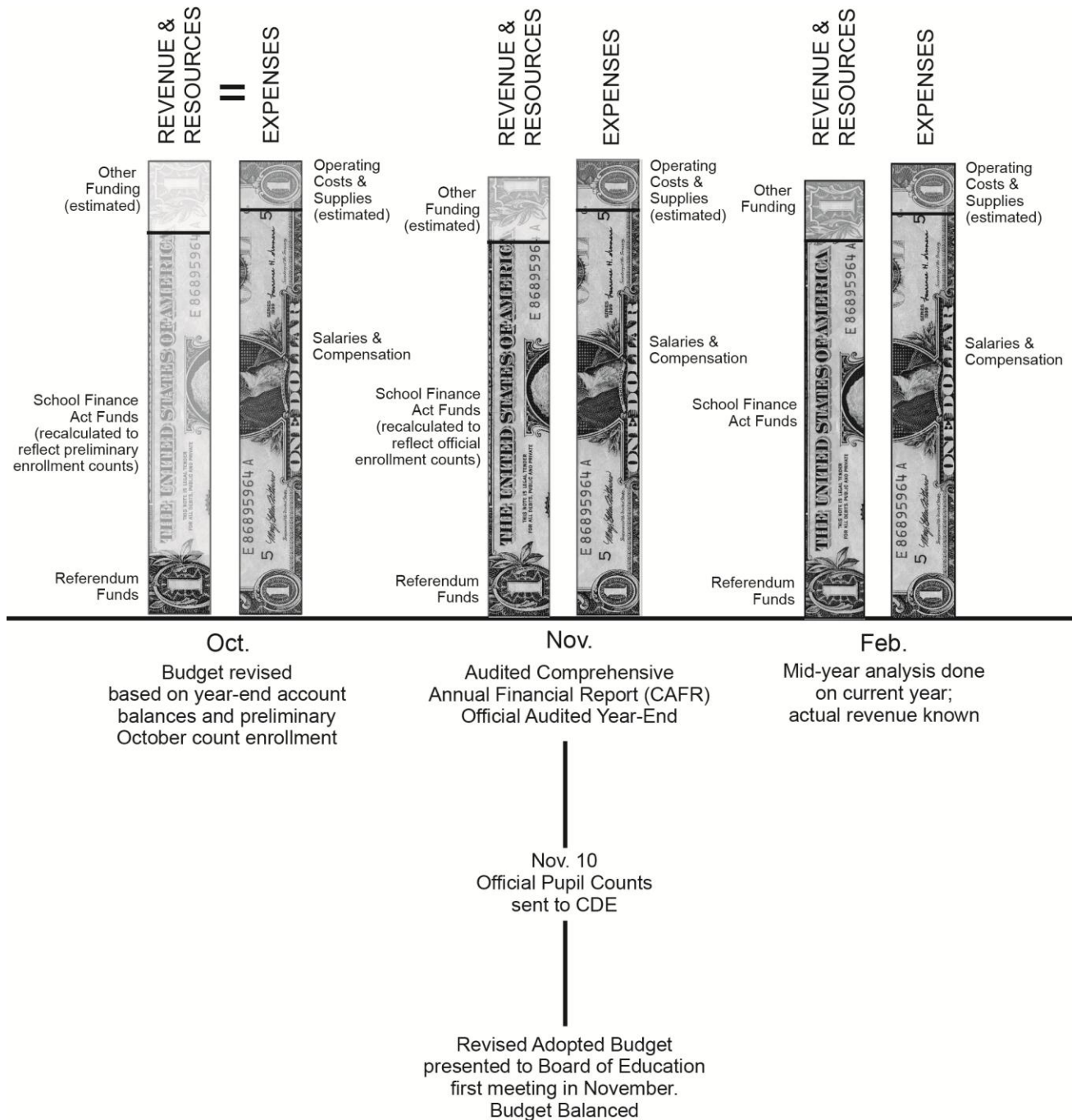


Budget Development Timeline





Budget Development Timeline (continued)





All Funds

Appropriation 2013-14

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).

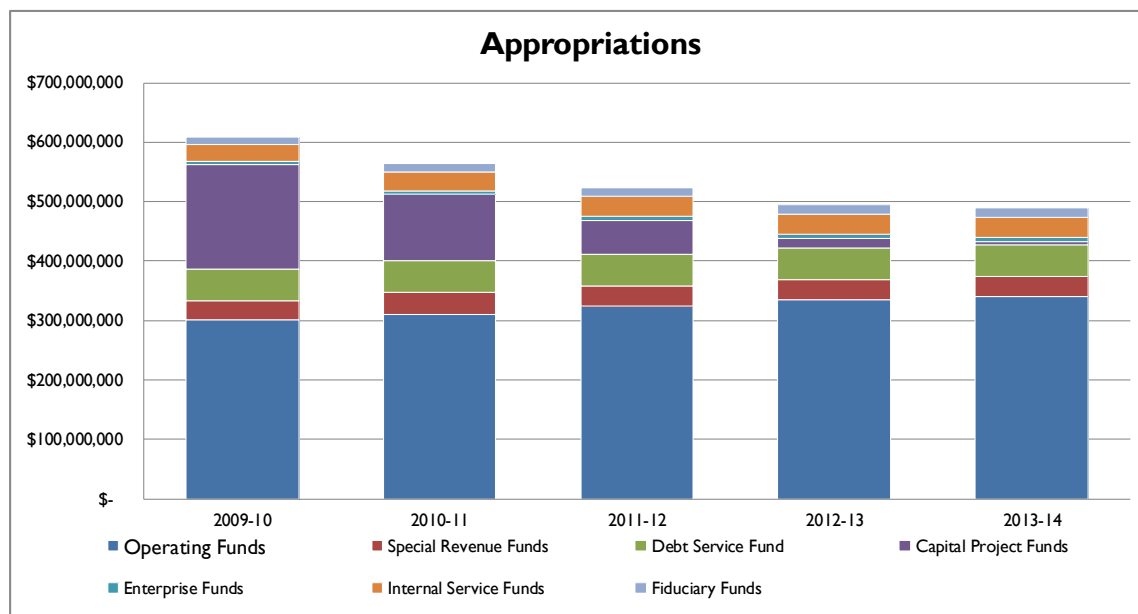
	2013-14									
Fund	Expenditures		Reserves	Transfers Out	Ending Balance	Appropriation				
Operating Funds										
General Operating Fund	\$	237,678,550	\$	14,756,482	\$	37,426,765	\$	-	\$	289,861,797
Charter Schools		23,816,966		708,980		-		3,206,829		27,732,775
Technology Fund		2,836,229		85,087		-		-		2,921,316
Athletics Fund		3,353,348		100,600		-		-		3,453,948
Preschool Fund		4,393,352		131,801		-		-		4,525,153
Risk Management Fund		3,392,075		101,762		-		-		3,493,837
Community Schools Fund		4,818,471		144,554		923,032		884,748		6,770,805
Colorado Preschool Program		1,074,594		32,238		30,350		-		1,137,182
Operating Funds Sub-Total	\$	281,363,585	\$	16,061,504	\$	38,380,147	\$	4,091,577	\$	339,896,813
Special Revenue Funds										
Governmental Grants Fund	\$	19,500,000	\$	-	\$	-	\$	-	\$	19,500,000
Tuition-Based Preschool Fund		490,624		14,719		-		-		505,343
Transportation Fund		13,383,911		401,517		-		-		13,785,428
Special Revenue Funds Sub-Total	\$	33,374,535	\$	416,236	\$	-	\$	-	\$	33,790,771
Debt Service Fund										
Bond Redemption Fund	\$	28,110,380	\$	-	\$	-	\$	25,088,906	\$	53,199,286
Debt Service Fund Sub-Total	\$	28,110,380	\$	-	\$	-	\$	25,088,906	\$	53,199,286
Capital Project Funds										
Building Fund	\$	1,535,257	\$	-	\$	-	\$	650,000	\$	2,185,257
Capital Reserve Fund		3,992,716		119,781		-		-		4,112,497
Capital Project Funds Sub-Total	\$	5,527,973	\$	119,781	\$	-	\$	650,000	\$	6,297,754
Enterprise Funds										
Food Services Fund	\$	6,531,244	\$	195,937	\$	-	\$	-	\$	6,727,181
Enterprise Funds Sub-Total	\$	6,531,244	\$	195,937	\$	-	\$	-	\$	6,727,181
Internal Service Funds										
Health Insurance Fund	\$	28,654,384	\$	1,854,616	\$	-	\$	-	\$	30,509,000
Dental Insurance Fund		2,334,388		358,887		-		-		2,693,275
Internal Service Funds Sub-Total	\$	30,988,772	\$	2,213,503	\$	-	\$	-	\$	33,202,275
Fiduciary Funds										
Trust and Agency Funds	\$	2,830,000	\$	-	\$	-	\$	2,177,076	\$	5,007,076
Pupil Activity Fund		8,531,222		-		-		3,503,919		12,035,141
Fiduciary Funds Sub-Total	\$	11,361,222	\$	-	\$	-	\$	5,680,995	\$	17,042,217
GRAND TOTAL:	\$	397,257,711	\$	19,006,961	\$	38,380,147	\$	35,511,478	\$	490,156,297



All Funds (continued)

Five Year Appropriations by Fund Type

Fund Type	2009-10	2010-11	2011-12	2012-13	2013-14
Operating Funds	\$ 301,762,857	\$ 310,152,588	\$ 325,090,795	\$ 335,293,067	\$ 339,896,813
Special Revenue Funds	32,333,197	37,796,202	33,094,784	33,312,218	33,790,771
Debt Service Fund	52,445,168	52,027,014	52,777,271	53,038,094	53,199,286
Capital Project Funds	175,121,267	112,819,949	58,049,637	16,510,920	6,297,754
Enterprise Funds	6,059,511	6,163,307	6,018,921	6,423,844	6,727,181
Internal Service Funds	27,857,350	31,529,323	34,559,665	34,062,594	33,202,275
Fiduciary Funds	13,512,966	14,130,255	14,635,408	15,595,157	17,042,217
Total	\$ 609,092,316	\$ 564,618,638	\$ 524,226,481	\$ 494,235,894	\$ 490,156,297





All Funds (continued)

Budget Adjustment Plan Narrative

General Operating Fund

An increase of per pupil funding along with a forecasted increase of an additional 202.9 students will contribute an additional \$7.6M of revenue related to School Finance Act funding. Another \$1M of Non-Equalized Specific Ownership Taxes along with increases of \$0.4M to Indirect Costs charged to Grants and \$0.2M to Services Provided to Charters will all combine to with the School Finance Act Funding increase to bring General Fund up \$9.2M from prior year.

Net of attrition, compensation costs for scheduled steps, COLA's, employer-paid PERA costs, and health benefits will increase ongoing salary and benefit expenditures by \$11.0M. Other ongoing expenses related to unemployment premiums, the Boulder Universal program and other fees & contracts will increase \$0.5M from 2012-13. Efficiencies gained in Transportation (\$2.3M) and Special Education (\$0.7M) are expected to contribute ongoing savings of \$3.0M to help offset the expenditure increases described above.

An expected ending fund balance of \$7.4M will fund on a one-time basis the following: Math Textbook Adoption (\$1.8M), Literacy Staff & Materials (\$1.7M), Transportation (\$2.3M), Staffing Reserves (\$0.7M) and a Supplemental SRA allocation to schools (\$0.4M).



Technology Fund

The Technology Fund has been established to account for the computer hardware procurement, software updates, and technical support that were authorized with funds made available from the passage of the transportation mill levy. 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, netbooks, zero clients, printers, smart boards, document cameras, and other technology for use in the classroom and administrative functions. Current year funding includes a reduction in the transfer from the general fund to account for IT vehicle purchases which will be done through the Capital Reserve Fund. There are no salaries in this fund other than pay for substitutes.

Athletics Fund

The proposed budget includes projected step, cost of living and PERA increases. The budget reflects an increase to the transfer amount from the General Operating Fund. 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



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

Athletics Fund (continued)

High School

- 6 high schools offer interscholastic sports (Boulder, Fairview, Monarch, Centaurus, Nederland, and Broomfield)
- 13 interscholastic sports each are offered for boys and girls
- Coaching positions are allocated based on the number of participants in each school with an average of 64 per high school (except Nederland with 23 coaches)
- State tournament expenses are paid from the building activity account
- \$100,000 per year is spent on facility rental (swim pools, arenas, softball fields, golf courses)
- The average cost of a coach is \$3,509 per season
- 49 percent of students in each school participate in athletics
- 58 percent of the athletic budget is funded from a transfer from the General Operating Fund
- Approximately \$40,000 per year is spent on helmet reconditioning and safety equipment

Middle Level

- 12 middle schools offer interscholastic sports and intramural sports
- 7 interscholastic sports are offered: football, girls soccer, girls basketball, boys basketball, co-ed wrestling, girls volleyball, co-ed track
- 186 interscholastic coaches in middle level programs
- The average cost of a middle level coach is \$2,495 per season
- 62 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 is being phased in over three years, with the Mapleton Early Childhood Center opening in the fall of 2013, as the final phase.

Risk Management Fund

The 2013-14 General Fund allocation increased \$492,651 from the prior year. The major costs in this fund are contributions to insurance pools for property and liability insurance and workers' compensation insurance. Salary and benefits costs increased due to a 1.9 percent salary increase, a 0.9 percent mid-year PERA rate increase and a 7 percent increase in health insurance contributions. Property and liability insurance contributions increased by 5 percent while workers' compensation insurance contributions increased by 35.5 percent.

A one-time transfer of \$77,993 and one-time increase of \$90,000 to deductible reserves added to the 2013 budget has been eliminated from the 2014 budget.

Community Schools Fund

The Community Schools Fund will begin the fiscal year ahead of expectations at \$666,899. Kindergarten Enrichment revenues are calculated based on a 2 percent tuition rate increase. School Age Care (SAC) will restructure tuition options for the 2013-14 fiscal year which will result in an average tuition increase of 7 percent. Facility Use and Lifelong Learning revenue levels will remain similar to 2012-13 with no significant changes in fees. Community Connections Guide, an online publication for organizations to advertise/promote their services to BVSD parents through the BVSD website will be new and improved for the 2013-14 fiscal year.



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

Community Schools Fund (continued)

A new software product with enhanced search capabilities and graphic advertisement displays will produce the Community Connections Guide in a more professional manner. The rates charged for the online advertisement will increase from \$75 to \$150-\$240. Additional FTE will be given to this program to market, monitor, and manage the online advertisements. None of the paid advertisements will be endorsed by BVSD. The 2013-14 transfer to General Fund will increase by \$25,750 to fund additional custodial supply allocations to schools in October 2013.

The following fee schedule has been used to project facility use revenues for the 2013-14 fiscal year. Additionally, Kindergarten Enrichment and SAC tuition increases have been provided and included in projected revenue for those programs.

Fields	Price/Hr	Artificial Turf Fields	Price/Hr
Youth and Senior Rate	\$22.00	Youth and Senior Rate	\$44.00
Adult Rate	44.00	Adult Rate	94.00
Commercial Rate	70.00	Commercial Rate	105.00
Classrooms	Price/Hr	Kitchens	Price/Hr
Youth and Senior Rate	\$12.00	Youth and Senior Rate	\$20.00
Adult Rate	17.00	Adult Rate	20.00
Commercial Rate	28.00	Commercial Rate	20.00
Parking Lots	Price/Hr	Gyms	Price Range/Hr
Youth and Senior Rate	\$25.00	Youth and Senior Rate	\$16.00 \$26.00
Adult Rate	35.00	Adult Rate	30.00 50.00
Commercial Rate	45.00	Commercial Rate	50.00 85.00
Multi-Purpose Rooms	Price Range/Hr	Auditoriums	Price Range/Hr
Youth and Senior Rate	\$15.00 \$30.00	Youth and Senior Rate	\$17.00 \$29.00
Adult Rate	26.00 50.00	Adult Rate	25.00 40.00
Commercial Rate	38.00 83.00	Commercial Rate	40.00 73.00

Monthly Tuition Rates				
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

Governmental Designated-Purpose Grants Fund

The district will continue to receive funding in FY14 from two key sources, NCLB and IDEA Part B. The FY13 sequester of Federal funds is projected to make cuts to Education programs. The programs that will be affected include, but are not limited to: Title I, Title II, Title III, School Improvement, Migrant, 21st Century, IDEA, and Head Start. Due to the complex nature of Formula based grants the exact percentage decrease cannot be ascertained at this time, so the district has taken the position that FY14 awards will decrease by 10 percent in comparison to FY13 awards.



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

Governmental Designated-Purpose Grants Fund (continued)

Additionally, awards received in prior years that continue to be funded include, 21st Century Grants Cohort 5 for Alicia Sanchez Elementary School, and a Boulder Valley Consortium of select elementary and middle schools awarded in FY10 will continue over the five year period ending FY15; 21st Century Grants Cohort 6 for Emerald Elementary and two District Sponsored Charter Schools, Boulder Prep and Justice High awarded in FY12 will continue over the five year period ending FY17, and a School Counselor Corps Grant to support programs at Arapahoe Ridge and Centaurus High Schools over a three year period FY12 through FY14. 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 activities related to all the tuition paying preschool students. As of 2012-13 the fund no longer contains any tuition paying preschool students, revenues or expenditures, these activities were moved to Preschool Fund 17. The tuition-based preschool fund only includes Community Montessori Preschool.

Transportation Fund

The transportation mill levy is estimated to be 1.477 mills in 2013-14. The proposed budget includes projected steps, cost of living, and PERA increases across all job classes. Adequate budget has been allocated to cover these anticipated costs for the 2013-14 fiscal year.

Colorado Preschool Program Fund

Funding for the 2013-14 Colorado Preschool Program is based on 334 allocated slots. Of the expenses budgeted in 2013-14, 25 percent is to pay for 105 students placed in contracted community sites. The remaining 75 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 2014 is set at 5.748 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 were 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 included improvements to school facilities and sites, programmatic space, multi-use outdoor facilities and technology upgrades. The remaining funds will be used to supplement the Capital Reserve Fund project list during the 2013-14 fiscal year.

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



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

Capital Reserve Fund (continued)

systems repairs, maintenance support, and vehicle replacements. The 2012-13 carryover is \$1,410,862. The majority of these carryover funds are the result of bus purchases, which will be delivered during the 2013-14 fiscal year; projects related to early childhood education; and TABOR reserves. All projects are identified as onetime expenditures and will not lead to an ongoing deficit. There is a one-time transfer budgeted of \$100K to purchase vehicles for the Information Technology department.

Food Services Fund

Food Services Fund will begin the 2013-14 fiscal year with \$187,102. The general fund transfer remains the same as in 2012-13 at \$225,000. A lunch price increase of \$0.05, \$0.25 & \$0.25 for elementary, middle and high schools respectively is projected for paid lunch revenue. Additionally, USDA reimbursement rates are expected to increase by an average of 3 percent for 2013-14. Major costs of this fund are food costs and labor. Labor costs have increased by a 1.9 percent COLA salary increase and a 2.1 percent average step after considering attrition. A 0.9 percent PERA increase is included in the benefits projection. Food costs are expected to increase 4 percent. BVSD Food Services feeds every child regardless of their ability to pay. The financial impact of this policy to the 2013-14 Food Services budget is \$100,000.

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. For 2014, the district will contribute an annual premium of \$5,544 per eligible employee, a 7.5 percent increase from 2013. In addition, the district funds an Employee Assistance Program at an annual 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 \$432 per eligible employee. Employees have the option to purchase dependent coverage. No premium increase is planned for 2013-14.

Trust, Agency and Revolving Fund

No significant changes are anticipated in the 2013-14 fiscal year.

Pupil Activity Fund

No significant changes are anticipated in the 2013-14 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 and Boulder Prep are projected to remain the same at 1,414.6 and 120 respectively from the 2012-13 Revised Budget. Summit Middle School is projected to decrease by 3 to 336. Justice High School is projected to increase by 2 to 95. Horizons K-8 is expected to increase by 8 to 332.9. Related fund transfers and district purchased services have been adjusted to reflect changes in student enrollments. Charter funds are completed by individual schools.





General Operating Fund

Highlights

2013-14 Total Resources: \$288.9M

- \$9.2M increase in Revenue from 2012-13 Revised Budget is comprised of:
 - \$1.4M increase for mill levy-related property tax revenues
 - \$6.2M increase to School Finance Act revenue resulting from increased enrollment
 - \$1.4M increase over 2012-13 budget is expected for Non-Equalized Specific Ownership Taxes and Indirect Cost Reimbursement from grants
 - \$0.2M increase in revenues from Services Provided to Charter Schools.
- \$7.4M of available fund balance for one-time expenditures, transfers, and related reserves.

2013-14 Total Expenditures: \$237.7M

- Total compensation increase of \$11.0M related to step and COLA pay increases along with health insurance premium and PERA rate benefit increases
- \$4.5M of one-time expenditures for learning materials (\$2.0M), one-time staffing (\$2.2M) and SRA operating expense allocation to schools
- \$8.2M of one-time expenditures from the 2012-13 Revised Adopted Budget were removed for the 2013-14 budget
- Ongoing expenditures were added for Boulder Explore expansion (\$171K); increases to state unemployment premiums (\$220K); and other fees, contracts and services (\$131K)
- Reorganization of special education resources allowed savings of \$0.7M for 2013-14
- School and central-allocated expenditure cuts totaling \$3.7M from the 2010-11 budget continue to be held in place until state funding returns to previous year's levels

2013-14 Total Reserves: \$14.8M

- An overall increase in expenses will result in a \$465K increase of required TABOR and contingency reserves (\$14.3M combined)
- Other reserves remained the same from 2012-13

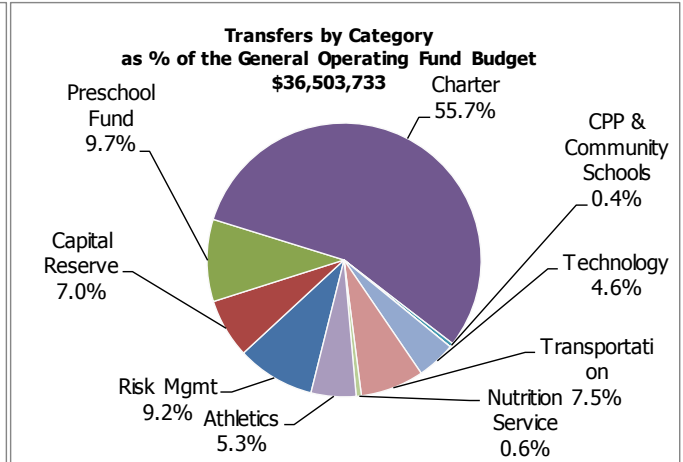
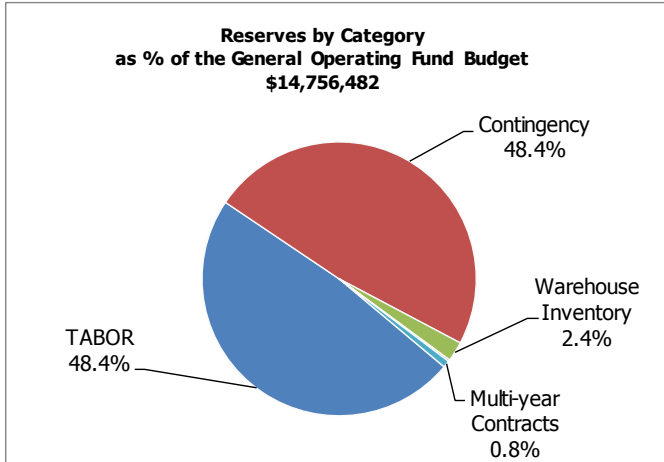
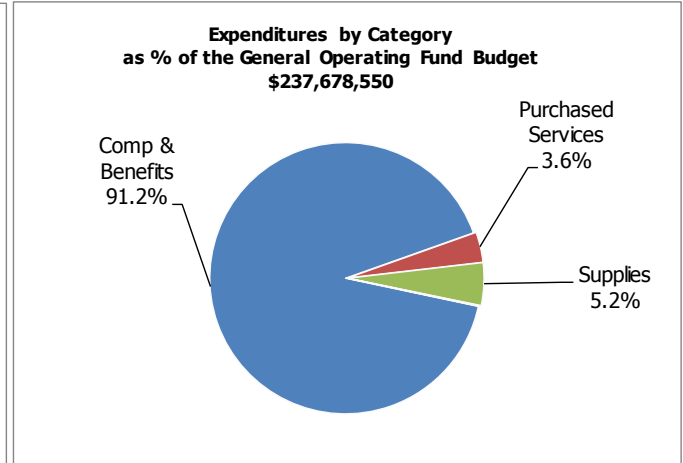
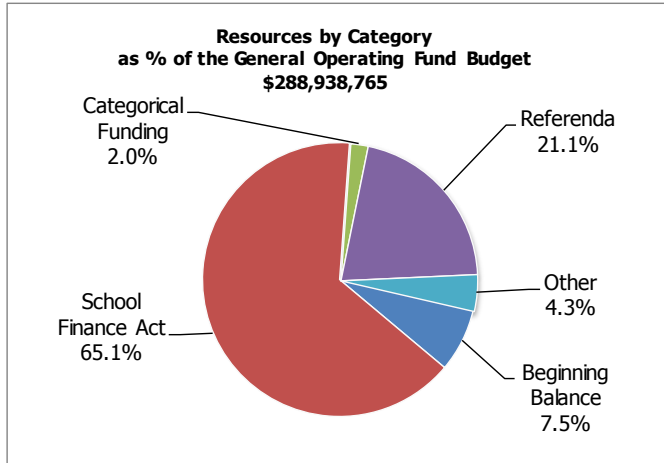
2013-14 Total Transfers: \$36.5M

- Overall, a \$100K decrease to ongoing transfers and a \$400K increase of one-time transfers nets to an increase of \$300K from prior year
- Increase of ongoing transfers to Risk Management (\$513K), Charter School (\$358K), Transportation (\$347K), Technology (\$77K), and Colorado Preschool (\$28K) funds.
- Increase of ongoing transfer from Community Schools Fund (\$26K)
- One-time transfer to Capital Reserve of \$200K



General Operating Fund (continued)

Highlights (continued)



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



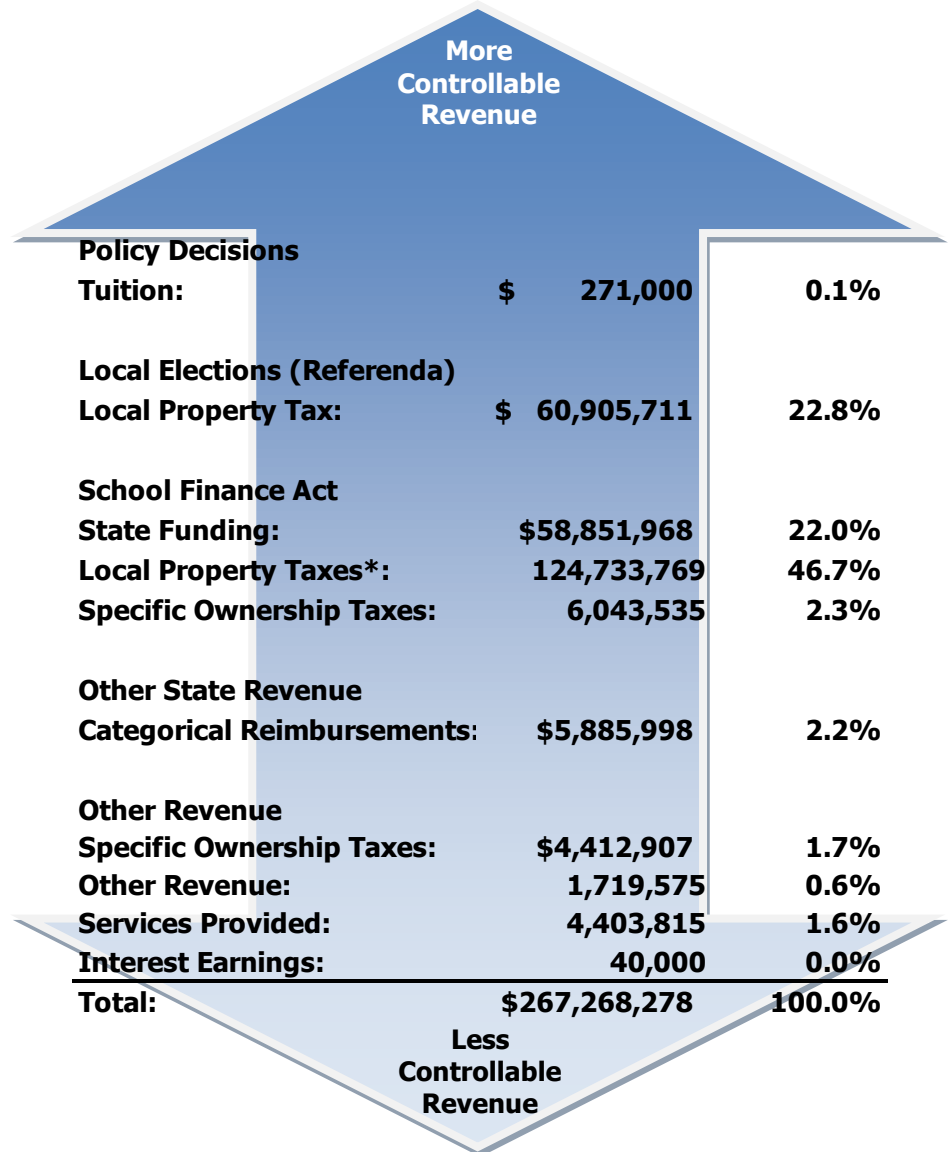
General Operating Fund (continued)

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 22.8 percent of the district's 2013-14 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 73.2 percent of BVSD's 2013-14 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 3.9 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 2013-14 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.

2013-14 Proposed Budget Contains One-Time Expenditures & Transfers:

Summary of One Time Uses of Funds

and Policy DB Calculation

Proposed Budget Numbers - Policy DB Calculation	
\$ 267,268,278	Total Revenues
(274,182,283)	Less total exp & trans
-	Less one time Revenue
2,457,423	Plus one time Transfers
4,456,582	Plus one time Expenditures & Carryover
-	Total Policy DB Ongoing Available

Proposed Budget:

Proposed Budget - One-time Transfers	
\$ 2,257,423	Transportation Fund
200,000	Capital Reserve
\$ 2,457,423	Total One-time Transfers

Proposed Budget - One-Time Expenditures	
\$ 676,800	Staffing Reserve 8.000 FTE
553,876	Elementary Literacy Staff 6.547 FTE
933,900	Secondary Literacy Staff 11.000 FTE
250,000	Literacy Materials
1,670,000	Math Textbook Adoption
372,006	SRA Distribution
\$ 4,456,582	Total One-Time Expenditures

Proposed Budget - Carryover Expenditures	
\$ -	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 2013-14 includes the reserves necessary for multi-year employee contracts, required GAAP reserves, warehouse inventory, and unspent funds carried over from the prior fiscal year. The unused 2012-13 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 Proposed Budget, \$7.4M for one-time expenditures will be designated for spending in FY2013-14. Further breakdown of these one-time expenditures can be found in the "Budget Adjustment Plan" later in this section.

	Audited Actual 2009-10	Audited Actual 2010-11	Audited Actual 2011-12	Revised Budget 2012-13	Proposed Budget 2013-14
Restricted	\$1,732,555	\$1,680,768	\$5,863,663	\$4,524,940	\$0
TABOR Reserve	6,260,915	6,319,661	6,268,192	6,845,741	6,898,095
Contingency Reserve	6,260,915	6,319,661	7,276,238	6,845,741	6,898,095
Other Restricted Reserves ¹	1,251,094	1,227,049	1,212,072	495,768	495,768
Unrestricted	807,360	1,975,476	7,071,279	6,272,988	7,378,529
Total GAAP Fund Balance	\$16,312,839	\$17,522,615	\$27,691,444	\$24,985,178	\$21,670,487

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



General Operating Fund (continued)

Revenue Assumptions

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

The SFA funding for BVSD of \$6,546 per funded pupil is \$171 more per pupil funding as compared to 2012-13 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 2013-14, total enrollment base, including preschool, is projected to be 28,770.7. 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 28,770.7 times the per pupil funding of \$6,546 (slightly rounded), or \$188,333,002. A separately calculated "hold harmless" amount of \$209,204 is also included in SFA revenues for 2013-14 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 \$184,858,473 in local property taxes for funding operations in 2013-14.

School Finance Act Total Program Funding	\$	188,333,002
Minus: State Finance Act Funding ¹		(58,642,764)
Equalized Specific Ownership Tax ¹		(6,043,535)
School Finance Act Local Property Tax Amount	\$	123,646,703
Plus: Override Elections:		
	1991	\$ 7,062,468
	1998	10,600,000
	2002	15,000,000
	2010	28,549,302
Total Override Elections	\$	61,211,770
TOTAL ESTIMATED GENERAL OPERATING FUND TAX LEVY ²		\$184,858,473

¹ Subject to change by CDE formula.

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



General Operating Fund (continued)

Revenue Assumptions (continued)

Local Revenues (continued)

- Specific ownership taxes (Non-Equalized) are generated through a state mandated tax collected by the county for yearly motor vehicle registration. These tax revenues are distributed among local governmental agencies based on the percentage of the total property tax attributed to each entity. Specific ownership taxes are a portion of the total program funding formula of the SFA along with local property tax and state equalization. The formula for determining total program funding is based in part on the amount of specific ownership tax revenue actually received by a district in the prior fiscal year. Total specific ownership taxes, which are driven primarily by registration of new cars, are expected to rebound and increase by approximately \$1.0M.
- Interest income is not expected to rebound and is projected to stay flat at \$40K.
- 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. An increase of \$171K is projected for the Proposed Budget.

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 2013-14 is \$58,642,764, which includes \$209,204 in hold harmless funds, 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 projected to be unchanged.
- State Categorical Reimbursement Revenue

	Audited Actual 2009-10	Audited Actual 2010-11	Audited Actual 2011-12	Revised Budget 2012-13	Proposed Budget 2013-14
Vocational Education	\$1,391,920	\$1,059,030	\$907,590	\$857,000	\$857,000
Special Education	4,525,751	4,185,066	4,581,176	4,454,433	4,454,433
ELPA	246,723	300,485	276,426	300,000	300,000
Talented & Gifted	270,241	264,526	280,795	274,565	274,565
TOTAL	\$6,434,635	\$7,925,489	\$6,045,987	\$5,885,998	\$5,885,998



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 2012-13 third quarter estimated actual expenditures, except as noted in the 2013-14 "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, technology support, and building maintenance. One-time funding is planned most notably for the following initiatives: \$1.7M for Math Textbook Adoption, \$1.8M for literacy-related objectives and \$700K Staffing Reserve. Further detail of additional one-time expenditures is contained in the "Budget Adjustment Plan" later in this section. These one-time items will be funded by planned unspent funds from 2012-13.

- Employee Salaries - Base budget salary projections for 2013-14 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 \$8.2M increase in salary expense consists of steps (\$3.3M), COLA raises of 1.9 percent (\$3.6M), the second of half of Professional Salary Schedule transition costs BVEA employees (\$1.6M), horizontal lane movement for eligible employees (\$1.0M) and attrition savings (\$1.3M). Additional changes to salary expense resulted from the addition of one-time staff that 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 PERA benefit is estimated to cost an additional \$1.4M from prior year base budget. 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 2013-14 blended rate of 18.745 percent for Medicare, PERA, and long-term disability applied. This rate is blended based on the state-mandated 0.90 percent PERA rate increase that is effective January 1, 2014 (16.55% to 17.45%). Individual medical benefits are projected to increase by 7.4 percent to \$5,544 annually while dental benefits will remain unchanged at \$432 per year.
- Purchased Services, Supplies and Materials, Capital Outlay, Other - The current budget for purchased services, supplies and materials, and capital outlay reflects a continuation of base budget amounts, along with adjustments as identified in the "Budget Adjustment Plan" within this Introductory Section. 2012-13 one-time and carryover expenses totaling \$7.0M were removed for this year's budget while \$2.3M of one-time expenditures related to the math textbook adoption (\$1.7M), SRA funding (\$0.4M) and literacy learning materials (\$0.2M) were added. Ongoing expenses for this category will increase by \$522K from prior year and is comprised of an increase to unemployment insurance premiums (\$220K), the expansion of the Boulder Explore program (\$171K) along with other fees, contracts & services (\$131K). These changes are also detailed in the "Budget Adjustment Plan" later in this section.
- Budget Items not Approved - Approximately \$1.0M of additional funding requests were not approved after solicitation from departments. 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 –A total of 6.0 percent of General Operating Fund expenditures is reserved per TABOR (state-required 3.0%) and per local requirements (board policy of 3.0%). The use of emergency reserves excludes factors related to economic conditions, revenue shortfalls, and district salary or fringe benefit increases. This revised budget also reserves \$30K for Other GAAP reserves, \$120K for multi-year contract obligations and \$345,768 for warehouse inventory.
- Transfers - The total amount of the Capital Reserve Fund and Risk Management Fund transfers is \$5.9M. The ongoing transfer to the Risk Management Fund increased as a result of increased premiums paid into the state's insurance pool rates (\$513K) while the Capital Reserve Fund will receive one-time transfers totaling \$300K for one-time purchases.

The General Operating Fund will transfer \$3.5M to the Preschool Fund to cover fully expanded operations as outlined per the Early Childhood Expansion plan.

The net Colorado Preschool Program Fund transfer of \$1.1M reflects a slight increase from prior year and is the result of an increase in per-pupil funding. No change in allocated preschool slots from CDE is expected at this time.

The Technology Fund Transfer of \$1.7M reflects a \$77K increase that relates to services provided to Charters. This \$77K is offset by increased revenue in the General Operating Fund (under Services Provided to Charters).

Step and COLA raises in the Transportation Fund increased the transfer by \$347K to \$2.7M.

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

The increase in transfer from the Community Schools Fund reflects a further increase of rental revenue as this transfer will increase by \$26K (\$923K total).

A transfer of \$225,000 to the Food Service fund remains unchanged from the prior year.

Charter Schools

Costs for five charter schools, Horizons K-8, Peak to Peak Charter, Summit Middle, Boulder Preparatory High School, and Justice High School, are included in the Charter School Fund. Each individual charter school develops its own revenue and expenditure budgets, which are based on contracts negotiated with the district. The 2013-14 Proposed Budget transfer has increased by \$529K from the 2012-13 Revised Budget amount. This is largely due to an increase in per pupil revenue, the 2010 mill levy override, and additional charter students. The payment for services contracted with the district for 2013-14 will increase \$171K from 2012-13. (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 \$3.3 and \$3.6M increases in step & COLA raises respectively, \$1.6M of market-based adjustments, \$1.4M for a 0.9 percent increase in the employer paid PERA rate, \$1.0M for Horizontal Lane Changes, \$0.9M for Health/Dental premium increase and an estimated \$1.3M in savings in salaries and benefits from the turnover of senior staff.		
	\$	Dept
Regular Instruction		
Remove 2011-12 School Resource Allocation Carryover	\$ (839,068)	All Schools
Remove 2011-12 School Textbook Carryover	(1,081,020)	All Schools
Remove 2011-12 Boulder Universal Carryover	(20,140)	Online Learning
Subtotal Changes In Carryover Funds	\$ (1,940,228)	
Add - Boulder Explore Expansion	\$ 171,000	Boulder Explore
Subtotal Changes In Ongoing Funding	\$ 171,000	
Remove One-time Teacher Staffing Reserve (15.000 FTE)	\$ (1,204,832)	All Schools
Remove One-time Operating Funds - Transition Reserve	(795,168)	All Schools
Add One-time Math Textbook Adoption Funds	1,670,000	All Schools
Add One-time Staffing Reserve (8.000 FTE)	676,800	All Schools
Add One-time SRA Funding	372,006	All Schools
Subtotal Changes in One-Time Funding	\$ 718,806	
Regular Instruction Total	\$ (1,050,422)	
Student Support Services		
Remove 2011-12 Medicaid Program Carryover	\$ (1,138,837)	Nursing Services
Remove 2011-12 Centaurus High Carryover	(18,082)	Centaurus High School
Remove 2011-12 Cultural Diversity/Jumpstart Carryover	(100,015)	High Schools
Remove 2011-12 AVID Carryover	(30,242)	Secondary Education
Remove 2011-12 Monarch High School Carryover	(3,024)	Monarch High School
Remove 2011-12 Nederland High Robotics Carryover	(20,000)	Nederland Senior High
Remove 2011-12 Dropout Prevention Carryover	(45,000)	High Schools
Remove 2011-12 Post-Secondary Options Carryover	(50,000)	High Schools
Subtotal Changes In Carryover Funds	\$ (1,405,200)	
Subtotal Changes In Ongoing Funding	\$ -	
Remove One-time Elementary Science Literacy Integration	(100,000)	Curriculum, Assessment & Instruction
Remove One-time Dropout Prevention - Colorado Youth for a Change Contract	(150,000)	High Schools
Remove One-time Learning Materials - Literacy	(250,000)	All Schools
Remove One-time Staffing - Elementary Literacy	(500,000)	Elementary Schools
Add One-time Learning Materials - Elementary Literacy	250,000	Elementary Schools
Add One-time Staffing - Elementary Literacy (6.547 FTE)	553,876	Elementary Schools
Add One-time Staffing - Secondary Literacy (11.000 FTE)	933,900	Secondary Schools
Subtotal Changes In One-Time Funding	\$ 737,776	
Student Support Services Total	\$ (667,424)	



General Operating Fund (continued)

Budget Adjustment Plan (continued)

Special Instruction		
Remove 2011-12 Language, Culture & Equity Department Carryover	\$ (38,000)	Language, Culture & Equity
Subtotal Changes In Carryover Funds	\$ (38,000)	
Budget Reorganization - Special Education Efficiencies	(728,000)	Special Education
Subtotal Changes In Ongoing Funding	\$ (728,000)	
Subtotal Changes in One-Time Funding	\$ -	
Special Instruction Total	\$ (766,000)	
Instructional Support Programs		
Remove 2011-12 Curriculum, Assessment & Instruction Carryover	\$ (134,934)	Curriculum, Assessment & Instruction
Remove 2011-12 TIES Carryover	(15,391)	Superintendent's Office
Remove 2011-12 Community Montessori Professional Development Carryover	(1,584)	Community Montessori
Subtotal Changes In Carryover Funds	\$ (151,909)	
Subtotal Changes in Ongoing Funding	\$ -	
Remove One-time Professional Development Funds	\$ (250,000)	All Schools
Subtotal Changes in One-Time Funding	\$ (250,000)	
Instructional Support Programs Total	\$ (401,909)	
District-Wide Services/Central Administration		
Remove 2011-12 Board of Education Travel Carryover	\$ (20,537)	Board of Education
Remove 2011-12 Business Services Carryover	(326,929)	Business Services
Remove 2011-12 Senate Bill 191 Carryover	(50,000)	Human Resources
Remove 2011-12 IT Carryover	(35,925)	Information Technology
Remove 2011-12 Lawson Carryover	(177,850)	Information Technology
Remove 2011-12 Office of Civil Rights Compliance Review Carryover	(10,000)	Legal
Remove 2011-12 Copier/Print Program Carryover	(50,000)	District-Wide
Remove 2011-12 Superintendent Carryover	(318,362)	District-Wide
Subtotal Changes In Carryover Funds	\$ (989,603)	
Subtotal Changes in Ongoing Funding	\$ -	
Remove One-time Operating Expense - Relocate fiber optic cable along US 36	\$ (95,000)	Maintenance & Operations
Remove One-time Lobato Lawsuit	(30,000)	Legal
Remove One-time Impact on Education Support	(15,000)	Board of Education
Remove One-time - Educational Data Mgmt System Analysis	(100,000)	District-wide
Remove One-time - Disaster Recover/Business Continuity Planning	(200,000)	Business Services
Add Ongoing increase unemployment insurance claims required by law	220,000	District-wide
Add Ongoing increase of Fees, Contracts & Services	131,000	District-wide
Subtotal Changes in One-Time Funding	\$ (89,000)	
District-Wide Services/Central Administration Total	\$ (1,078,603)	
All Program Areas Total	\$ 6,535,642	



General Operating Fund (continued)

Summary of Changes in FTE

2012-13 REVISED BUDGET

2,673.179 FTE

ADMINISTRATION CHANGES

611 SPECIAL EDUCATION	Change	(5.572)
Budget Reorganization - Special Ed Teachers to Special Ed Paras	(8.000)	
Budget Reorganization - Special Ed Paras from Special Ed Teachers	16.756	
Budget Reorganization - Special Ed Teacher	(1.000)	
Budget Reorganization - Occupational Therapist	(0.800)	
Budget Reorganization - Special Ed Interpreter	(2.540)	
Budget Reorganization - Special Ed Paras	(4.500)	
Budget Reorganization - Psychologist/Social Worker	(0.877)	
Budget Reorganization - Job Coach	(1.500)	
Budget Reorganization - Speech/Language Pathologist	(1.700)	
Budget Reorganization - Special Ed Teachers to Special Ed Directors	3.000	
Budget Reorganization - Special Ed Directors from Teachers	(4.411)	
616 LANGUAGE, CULTURE & EQUITY	Change	(0.200)
Remove One-time - Multilingual Director	(0.200)	
634 LITERACY	Change	11.000 FTE
Add One-time Staffing - Teachers	11.000	
687 HUMAN RESOURCES	Change	(1.000)
Remove One-time - Office Assistant	(1.000)	

SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)	4.228
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SCHOOL CHANGES	Change
Staffing Formula - Elementary Teachers	(4.125)
Staffing Formula - Middle School Teachers	7.224
Staffing Formula - High School Teachers	(3.672)
Staffing Formula - Elementary Paras	(0.043)
Staffing Formula - Middle School Paras	0.595
Staffing Formula - High School Paras	(0.069)
Add One-time Staffing Reserve - Teachers	14.547
Remove One-time Staffing Reserve - Teachers	(15.000)
Budget Reorganization - Career Experience Tech to Attendance Advocate	(0.141)
Budget Reorganization - 10 Month Clerical to Attendance Advocate	(0.223)
Budget Reorganization - 10 Month Clerical to Counseling Director	(0.118)
Budget Reorganization - Vocational Tech Teacher to Counseling Director	(0.199)
Budget Reorganization - Teacher to Assistant Principal	(1.457)
Budget Reorganization - Teacher to Community Liaison	0.742
Budget Reorganization - Teacher to Attendance Advocate	0.065
Budget Reorganization - Teacher to Counseling Director	(0.078)
Budget Reorganization - Teacher to Counselor	(0.215)
Budget Reorganization - Clerical to Media Specialist	(0.106)
Budget Reorganization - Preschool Teacher to Assistant Principal	(0.106)
Budget Reorganization - Preschool Para to Assistant Principal	(0.229)

SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)	(2.608)
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TOTAL STAFFING FTE ADDITIONS/REDUCTIONS	1.620
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2013-14 PROPOSED BUDGET

2,674.799 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 capital additions, upgrades, or replacements at each BVSD school.



The scope of the bond issue was successfully delivered, and a final report was presented to the Board of Education in March 2012. The remaining fund balance, which is comprised of interest earnings, will be spent over the next two fiscal years in order to supplement the Capital Reserve Fund while the facility assessments are completed in preparation for a future bond issue. The projects list for the 2013-14 fiscal year is currently being finalized.

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.

The facility assessment, which was the basis for the 2006 Bond Program master plan, was completed in 2005. The assessment identified \$458M in capital needs in the district. However, only \$296.8M was taken to voters in the capital improvement bond issue in 2006, leaving \$160M in needs unmet. These unmet needs include 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 in the 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)



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.

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.



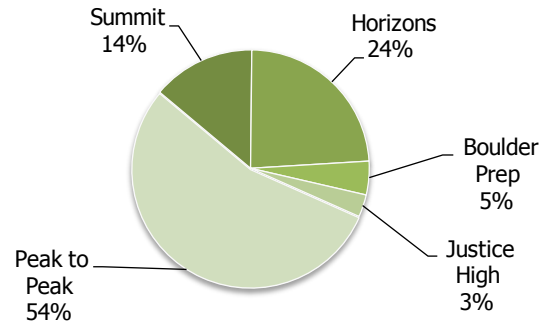
Charter School Fund

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



	2013-14 Summit Budget	2013-14 Horizons Budget	2013-14 Boulder Prep Budget	2013-14 Justice High Budget	2013-14 Peak to Peak Budget
BEGINNING BALANCE	\$ 1,010,720	\$ 415,645	\$ 271,325	\$ 118,206	\$ 3,010,071
REVENUE:					
Transfer from General Fund:	\$ 2,969,922	\$ 2,973,194	\$ 1,059,709	\$ 731,713	\$ 12,582,896
Other State Revenue	720	-	-	-	17,361
Fundraising Revenue:	20,000	-	-	-	388,000
Athletic Fees	12,000	-	-	-	215,888
Instructional Fees	60,000	-	-	-	267,500
Misc. Revenue	7,000	163,870	-	-	1,270,091
CDE Capital Construction:	14,280	14,148	10,200	8,075	120,241
TOTAL REVENUE	\$ 3,083,922	\$ 3,151,212	\$ 1,069,909	\$ 739,788	\$ 14,861,977
TOTAL RESOURCES	\$ 4,094,642	\$ 3,566,857	\$ 1,341,234	\$ 857,994	\$ 17,872,048
TOTAL EXPENDITURES:	\$ 3,181,117	\$ 3,463,380	\$ 1,302,466	\$ 833,239	\$ 15,036,764
EMERGENCY RESERVE	\$ 95,005	\$ 103,477	\$ 38,768	\$ 24,755	\$ 446,975
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 3,276,122	\$ 3,566,857	\$ 1,341,234	\$ 857,994	\$ 15,483,739
ENDING BALANCE	\$ 818,520	\$ -	\$ -	\$ -	\$ 2,388,309
PROJECTED ENROLLMENT:	Summit 336.0	Horizons 332.9	Boulder Prep 120.0	Justice High 95.0	Peak to Peak 1,414.6



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 2013-14 Proposed Budget document provides summary information for a broad look at the financial plan of the district.

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

This budget reflects the 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 three-year beginning balance, revenue, expenditure, transfers, emergency reserves, and ending balance for all of the district's funds including staffing formulas. Sub-sections include General Operating Fund, Other Funds, and the Charter School Fund detailing five years of revenues and expenditures and providing program and staffing summaries.

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

The 2013-14 Proposed Budget line item detail is available for public review in the Budget Services office and the superintendent's office at 6500 East Arapahoe in Boulder, (720) 561-5114. The 2013-14 Proposed Budget is also available in PDF format on our website at:

For additional district financial information, readers should refer to the Comprehensive Annual Financial Report for the June 30, 2012, 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 2013-14: 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 2013-14 Proposed Budget include: a minimal per pupil revenue increase from the state, an increase in employer contributions to PERA, 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 all stakeholders with the fiscal responsibility it has to the taxpayers. Although BVSD students exceed in aggregate the state average on all universally administered performance measures, achievement gaps exist for certain targeted groups. The budget development process brings to the forefront the needs of all students and allows funding decisions to be made that provide the necessary resources to address district's goals.

BVSD began the budget process with the development of a calendar as presented to the Board of Education on December 11, 2012.

Planning Initial projections from Governor Hickenlooper's Colorado state budget proposal indicated an increase to the total pool of K-12 funding, including funds for the growth of the state-wide student population and per pupil revenue adjusted by the projected inflation of 2.2 percent. This impact to BVSD was projected at a funding increase of \$6.6M. During the 2013 legislative session, funding was adjusted downward from this original proposal as the final inflation rate was determined to be 1.9 percent. While this decreased the revenue picture in Boulder, the budget was never built on the larger proposed increase. The final result is a projected revenue increase to BVSD of \$6.2M.

The district's mill levy override is projected to grow by \$1.4M as it tracks to the 25 percent of total program funding limit authorized by voters in 2010. These resources allow for the mitigation of BVSD's cost growth.

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

- Two public budget worksessions with the Board of Education
- Three board of education meetings with specific budget agenda topics
- Seven meetings with the superintendent's budget advisory committee
- One public budget worksession with the Board of Education to seek public input
- 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 2013-14 budget. Additional opportunities for input are available prior to budget adoption at the regularly scheduled board of education meetings on May 28 and June 11.



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 Three budget worksessions were held with the Board of Education - February 21, April 9, and May 14, 2013. The board discussed budget development priorities and reviewed the assumptions and projections for 2013-14.

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 9, 2013.

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 1.9 percent cost of living adjustment, savings from senior staff turnover, the implementation of a new compensation structure for teaching staff beginning in January 2013, a 7.5 percent increase to the district paid health insurance premium, and an increase in the district-paid PERA rate. One-time funding is allocated for staffing anomalies and appeals, and the transition to a new literacy program design, as well as a K-12 implementation of math textbooks and materials. 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 2013-14 Proposed Budget on May 28, 2013, the Board of Education will continue discussions at scheduled board meetings until the adoption of the 2013-14 budget on June 11, 2013.

Budget Revision The final phase of budget development will be the modification of the June adopted budget based on final 2012-13 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.



Interim Vision, Mission and Value Statements

*As of May 28, 2013

It is well known in our community and in Colorado that the Boulder Valley School District (BVSD) is already among the highest achieving of Colorado's 178 school districts. What may not be as well known is the shared determination of our students, parents, teachers, administrators, and community leaders to make BVSD the educational answer for each student in our district regardless of circumstance or background. Each child brings a unique and worthwhile contribution to our learning community.

Vision

We develop our children's greatest abilities and make possible the discovery and pursuit of their dreams, which when fulfilled will benefit us all. We provide a comprehensive and innovative approach to education and graduate successful, curious life-long learners who confidently confront the great challenges of their time.

Mission

The mission of the Boulder Valley School District is to create challenging, meaningful and engaging learning opportunities so that all children thrive and are prepared for successful, civically engaged lives.

Value Statements

1. We respect the inherent value of each student and incorporate the strengths and diversity of students, families, staff and communities.
2. Societal inequities and unique learning needs will not be barriers to student success.
3. We address the intellectual growth, health and physical development, and social emotional well-being of students.
4. We value accountability and transparency at all levels.

Although the current state funding plan for K-12 education creates a challenging environment within which operations must continue, district administrators are committed to the course our learning community is taking in 2013-14 as we work toward the mission, vision and goals at both the district and school levels. These goals and values reflect the district's determination to move a very high achieving district to greater levels of excellence and equity in academic achievement.

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

Interim Goals and Strategies – 2013-2018

*As of May 28, 2013

June 30, 2012, saw the 2007-2012 BVSD long-term goals cycle come to an end. The seven members of the Boulder Valley Board of Education and Superintendent Bruce Messinger collaborated to launch a new BVSD long-term goal setting method of a professionally facilitated community consensus and engagement to inform the school board and superintendent in this important work. The goal-setting process is nearly completed with new goals identified for the 2013-14 school year.

In order to best arrive at our district's next set of goals, the school board and Dr. Messinger agreed that first a representative group of community members would be invited to a professionally facilitated process to determine and prioritize community values regarding expectations for public education. Once those key values were identified, they would guide the drafting of a new vision statement for BVSD. From the vision statement would follow a mission statement that would give structure to the setting of specific, measurable long-term goals for the district.

In late November 2012, the Boulder Valley Board Of Education met in a work session with the BVSD superintendent, the president of the Boulder Valley Education Association, central office administrators, principals,



Interim Goals and Strategies (continued)

teacher representatives, and members of the public. The meeting established initial agreement on the values statements that were developed during the public listening session on November 2-3, 2012.

The result of that meeting is titled "The Values We Support" and is an expression of the desires of the public and the educators who attended. This document was referred to as an "interim" set of values because the public would be provided an opportunity to review it and make further suggestions.

"The Values We Support" significantly influenced the later drafting of proposed goals by the school board and superintendent. Once drafted, those proposed goals were made available for public discussion and comment - both online and in person - prior to the school board taking formal action to adopt long-term goals.

In February and March 2013, the district held community engagement meetings to provide the public an opportunity to discuss the interim goals. This lengthy and thorough process resulted in the two main interim goals listed below. Many strategies to support and accomplish these goals were identified and discussed. Seven strategies to address the goals were identified. Work will continue through the summer to further refine the strategies and operational strategic plans to attain these interim goals.

GOAL #1 – Boulder Valley School District will ensure that each student meets or exceeds developmentally and age appropriate expectations relative to intellectual growth, physical development and social emotional well-being.

- All students will graduate high school, prepared for employment and postsecondary educational success.
- All students will reach or exceed expected levels of proficiency annually in literacy and mathematics.
- All students will reach or exceed age-normed levels of social, emotional and physical development as measured at least once at the elementary, middle and high school levels.

GOAL #2 – Boulder Valley School District will partner with students, families, staff, and community members to address the unique learning needs of each student and to create meaningful and engaging opportunities for each child.

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

The following strategies will be used to attain these interim goals:

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

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



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 2013-14 Proposed Budget was prepared in compliance with the revenue, expenditure, tax limitation, and reserve requirements of Section 20 of Article X of the State Constitution (TABOR Amendment). TABOR prohibits school districts from increasing taxes, mill levies, revenues, or spending except by statutory defined limits. TABOR also mandates "emergency reserves" of three percent of total government spending.

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

Budgets for all funds are adopted on a basis consistent with GAAP. A GAAP budget includes all expenditures/expenses incurred and revenue earned during the period, regardless of the timing of when cash is actually received or paid. On a budgetary basis, the district has not budgeted a deficit fund balance and is in compliance with state legal requirements. The district's definition of a balanced budget is in accordance with Colorado Revised Statute 22-44-105(1.5)(a) which states: "A budget adopted pursuant to this article shall not provide for expenditures, interfund transfers, or reserves in excess of available revenues and beginning fund balances."

Supplemental budgets may be adopted in accordance with C.R.S. 22-44-110(5) and 22-44-110(6), in the event additional money becomes available. Budget amounts may be amended by transfer in accordance with BVSD district Policy DBJ. Policy DBJ is derived from C.R.S 22-44-112 that limits which funds are available for transfer. All budget transfers require the approval of the superintendent or designee.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the district considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Property taxes, specific ownership taxes, grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the district.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt services expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

Enterprise Fund and Fiduciary Fund revenues and expenses are recognized on the accrual basis of accounting. Revenue is recognized in the accounting period in which it is earned, and expenses are recognized when incurred.





Financial Information

Internal Control

District management is responsible for establishing and maintaining internal controls designed to ensure that the assets of the district are protected from loss, theft, or misuse. Adequate accounting data must also be compiled to allow for the preparation of financial statements in conformity with GAAP. The internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that:

- (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

Single Audit

As a recipient of federal, state, and local financial assistance, the district is responsible for ensuring that adequate internal controls are in place to guarantee compliance with all related applicable laws and regulations related to financial programs. As a part of the district's single audit, tests are made to determine the adequacy of internal control, including that portion related to federal award programs as well as to determine that the district has complied with applicable laws and regulations, contracts, and grants. The results of the district's single audit for the fiscal year ended June 30, 2012, 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 2013, district staff will request authorization from the board to borrow an amount similar to that of 2012-13 from this program for the second half of the 2013-14 fiscal year. All funds will be repaid to the State Treasury by June 30, 2014.



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, 2012, 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 2013-14 Proposed Budget is developed in accordance with policies and procedures adopted by the Board of Education. The district has a vast array of policies from which to operate. After careful deliberation, the board approves policies that are then implemented through specific regulations and procedures. Specific policies that pertain to the development and implementation of the district budget are described below, and the entire policy statements have been included in the Informational Section of this document. The policies referenced throughout this document may be found on the district website at: <http://bvsd.org/policies/Pages/default.aspx>.



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

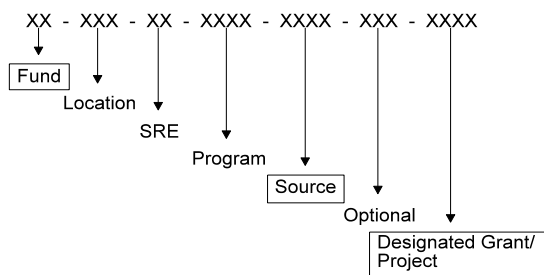
Fund (2 digits)
 Location(required for Charter Schools)(3 digits)
 SRE (2 digits)
 Program (4 digits)
 Source (4 digits)
 Job Classification (n/a) (3 digits)
 Designated Grant/Project (4 digits)

Expenditure Dimensions

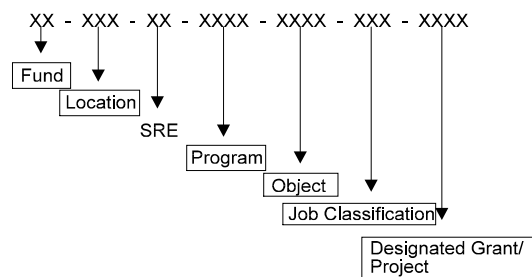
Fund (2 digits)
 Location(required for Charter Schools)(3 digits)
 SRE (2 digits)
 Program (4 digits)
 Object..... (4 digits)
 Job Classification (3 digits)
 Designated Grant/Project (4 digits)

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

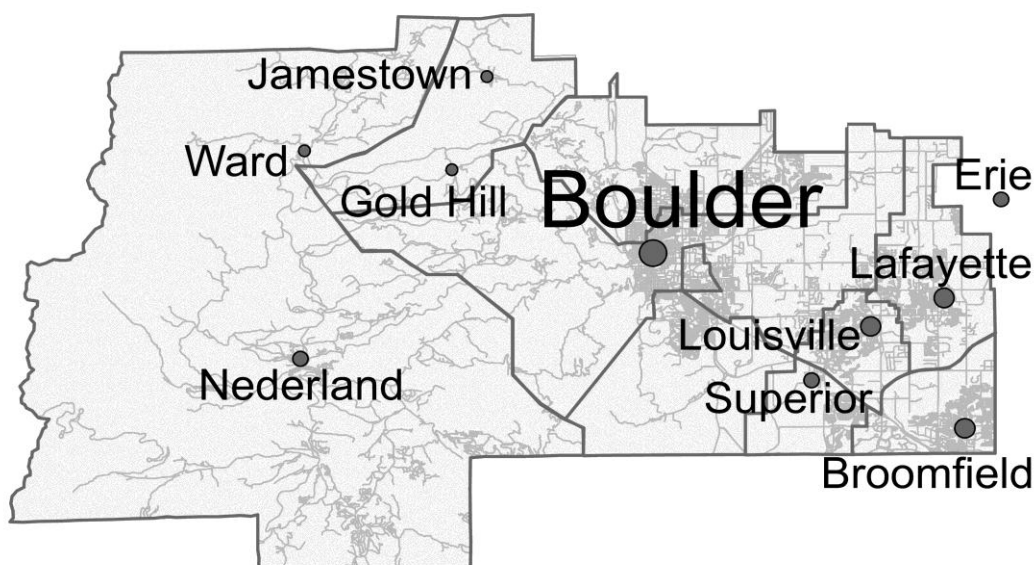
7 Total

Land/Buildings

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

Communities

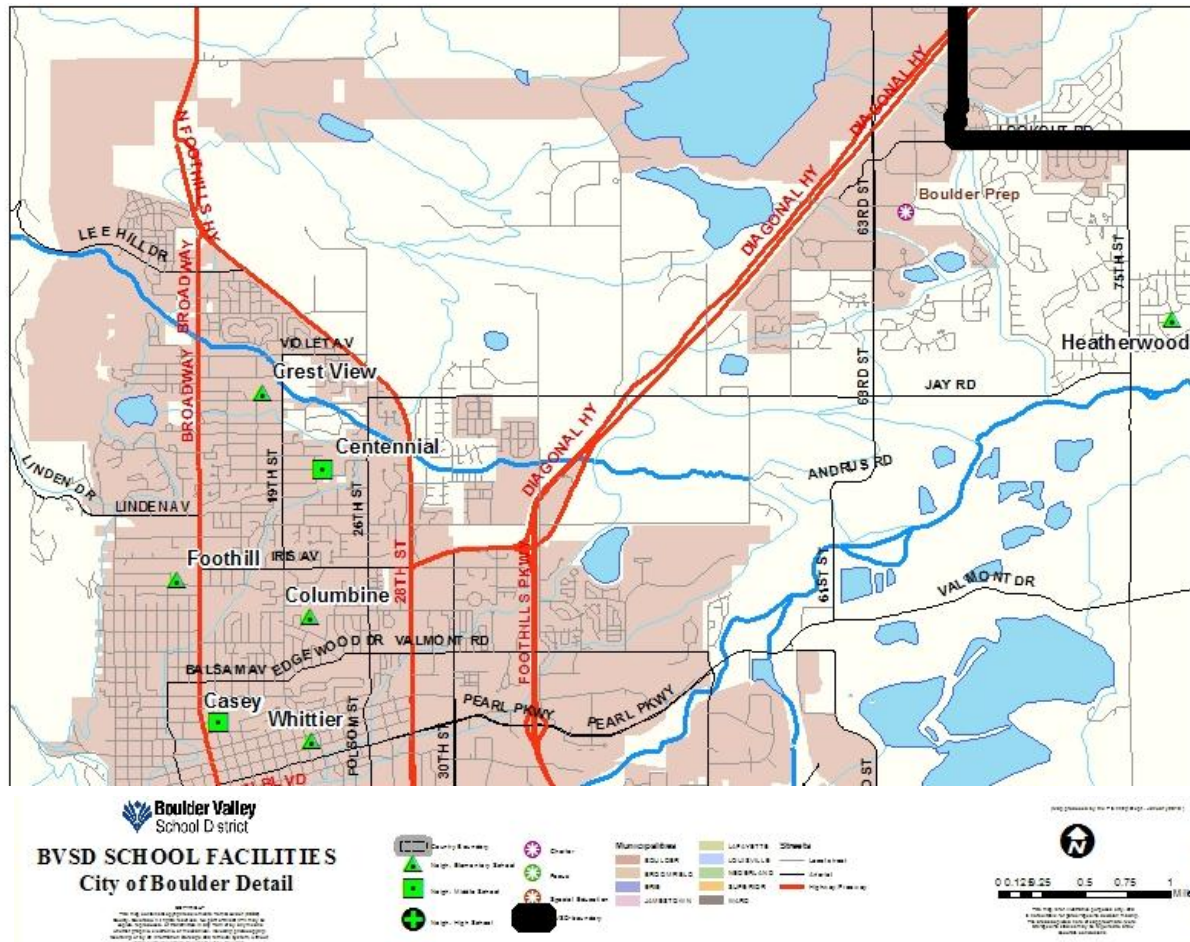
The Boulder Valley School District encompasses the communities of Boulder, Broomfield, Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, and Ward.





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

North Boulder County Area



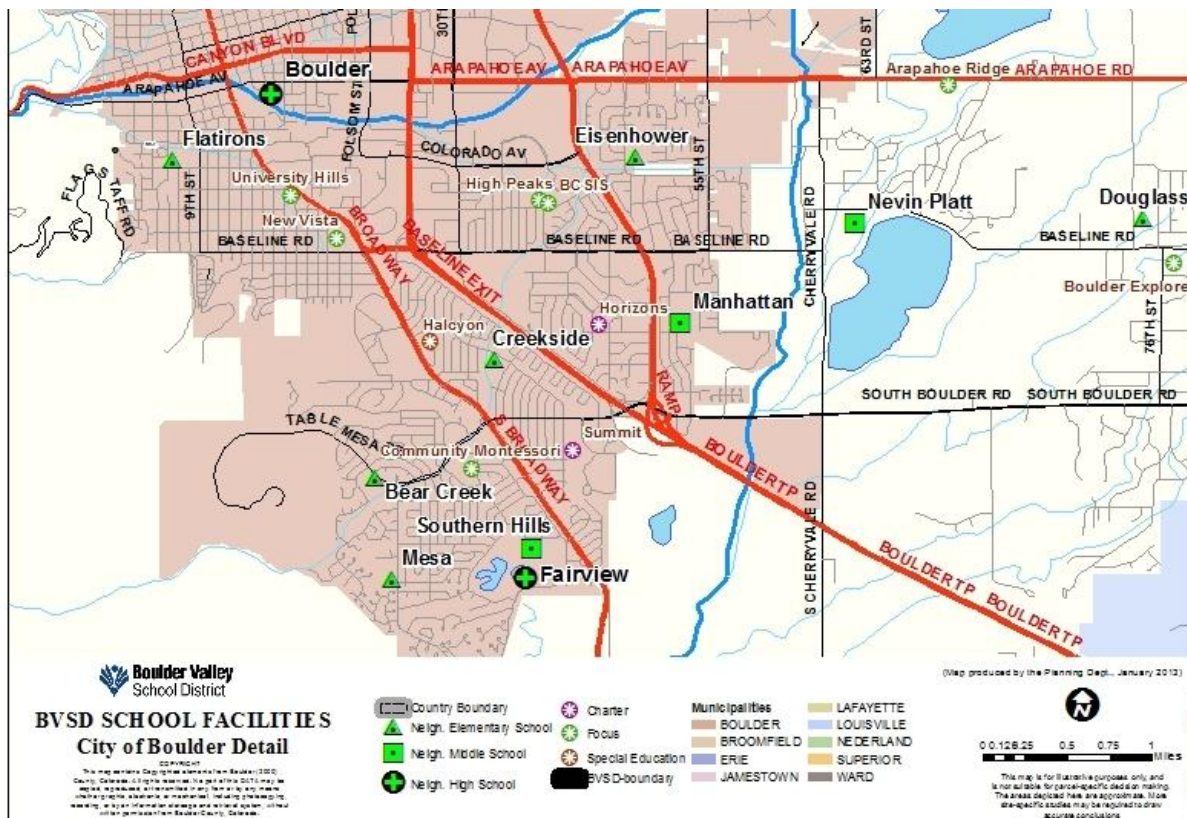
Crest View Elementary
Centennial Middle
Foothill Elementary
Columbine Elementary
Casey Middle
Whittier Elementary

Boulder Preparatory High
Heatherwood Elementary



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

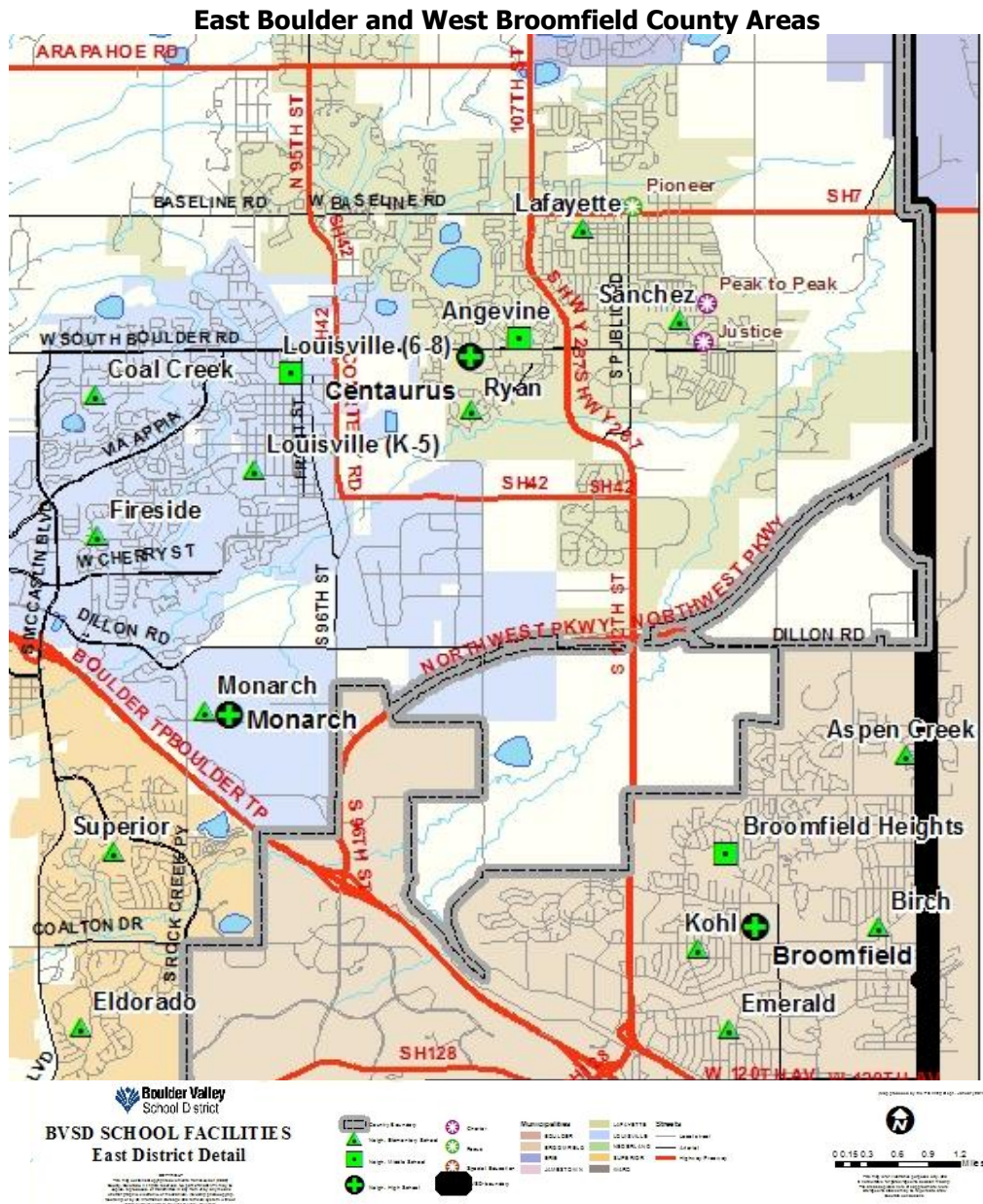
South Boulder County Area



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

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

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



Lafayette

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

Louisville

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

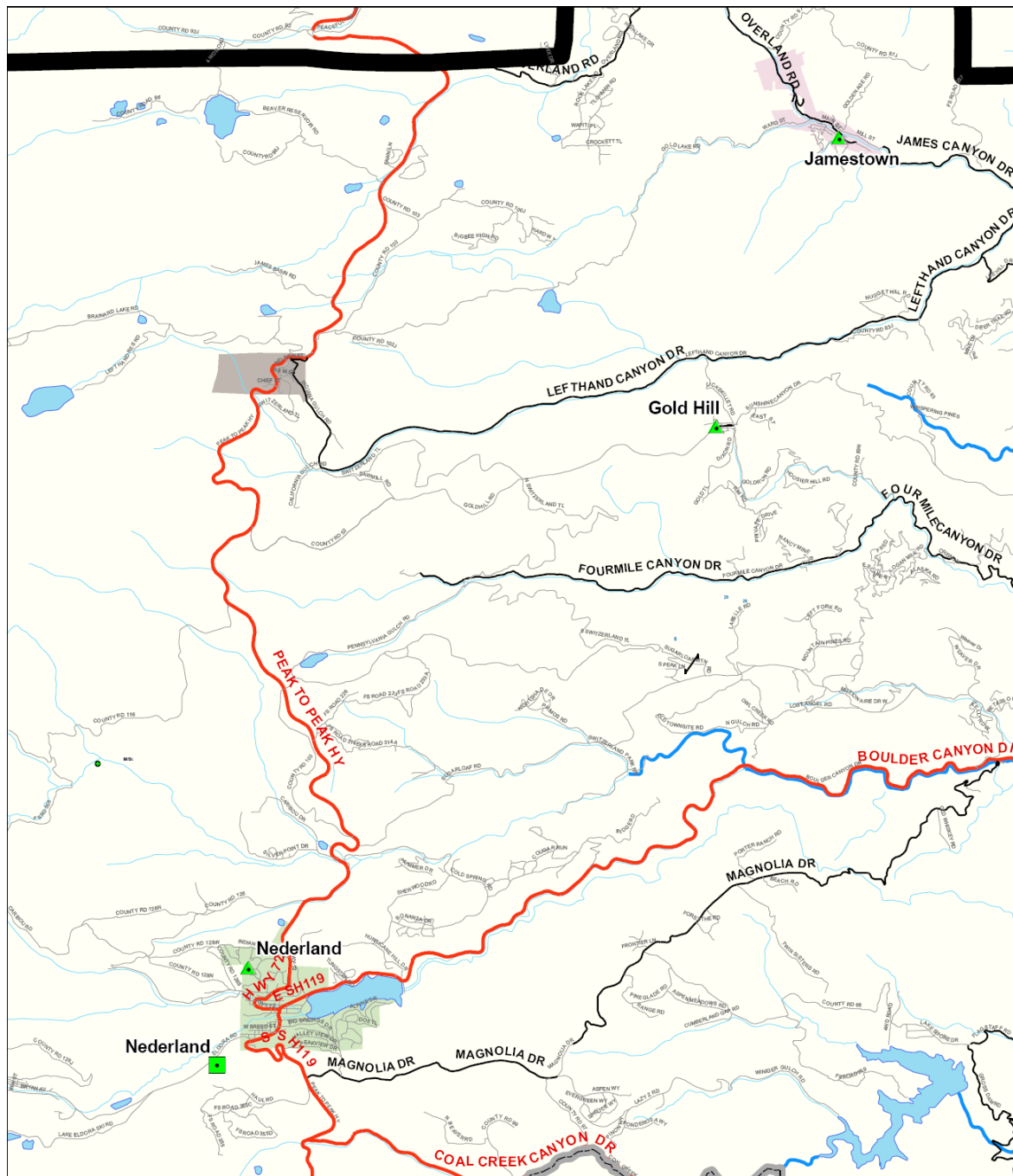
Broomfield

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



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

Mountain Area



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



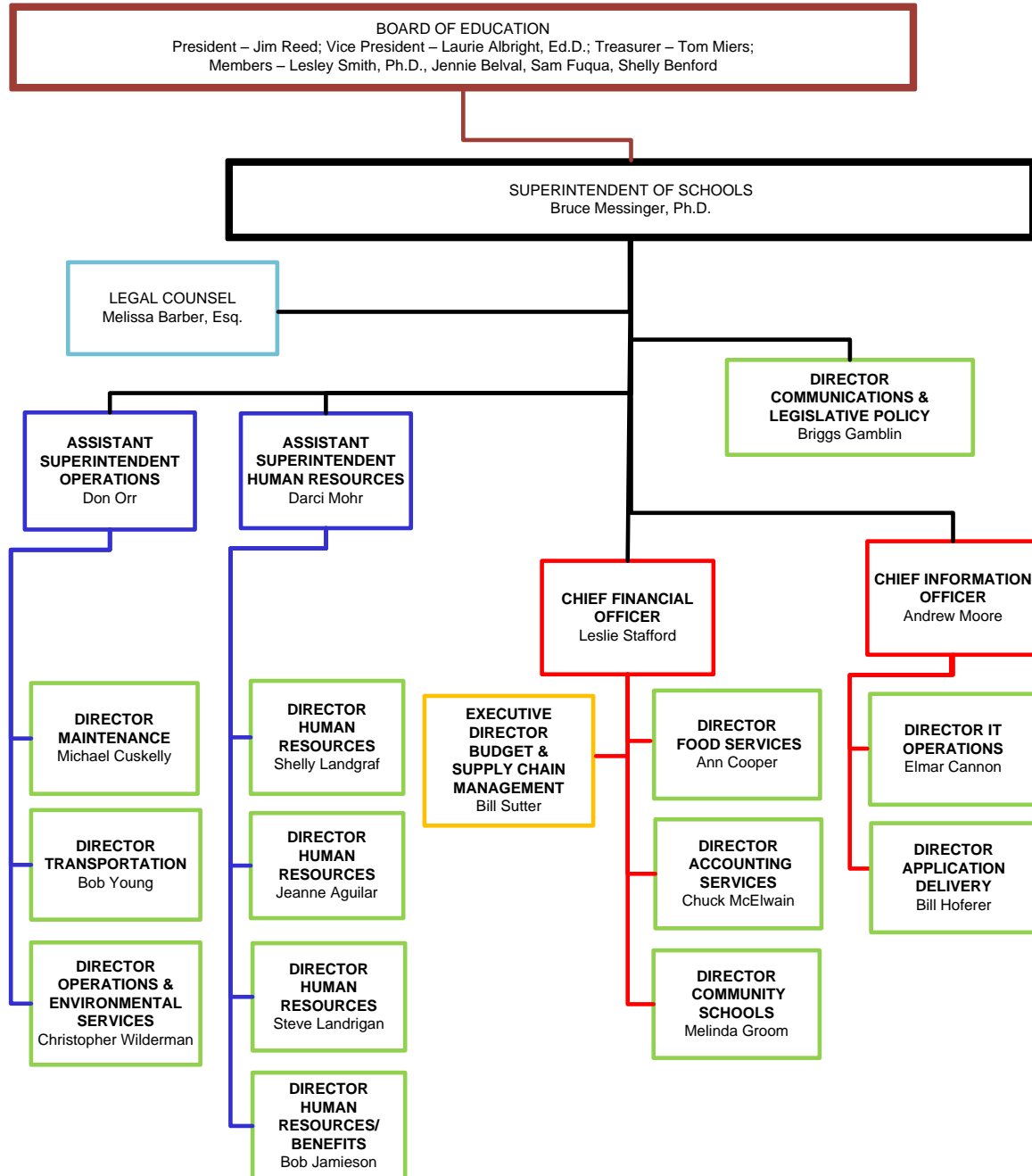
OUR SCHOOL DISTRICT

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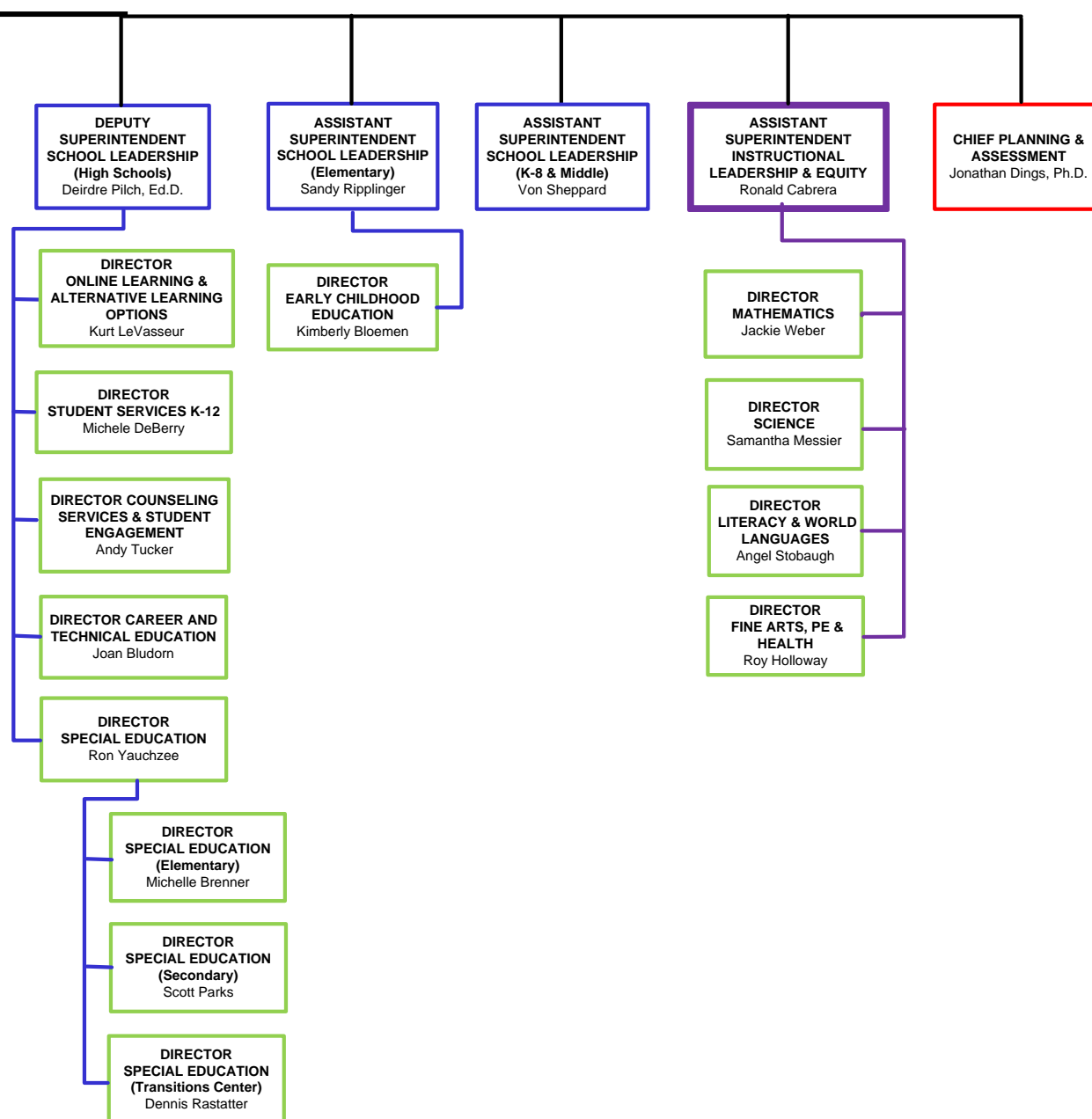
District Organization

(As of July 1, 2013)





District Organization (continued)
(As of July 1, 2013)





Organizational Structure and Operating Departments

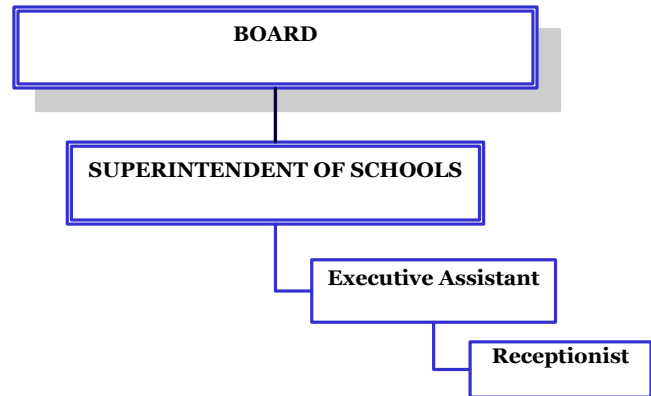
General Administration

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

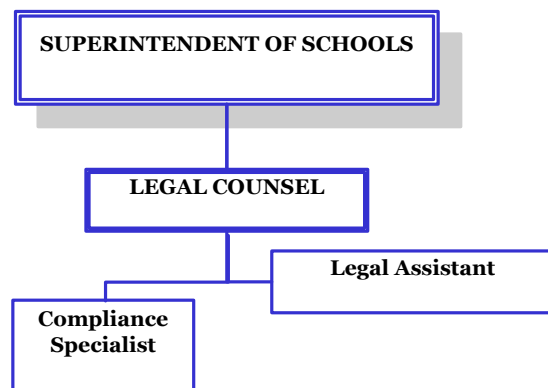
Purpose: To provide education of the highest character for the residents of the district in which the board operates, taking into account the needs and desires of the residents of the district and their ability and willingness to support such a program of education in accordance with the laws of Colorado.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

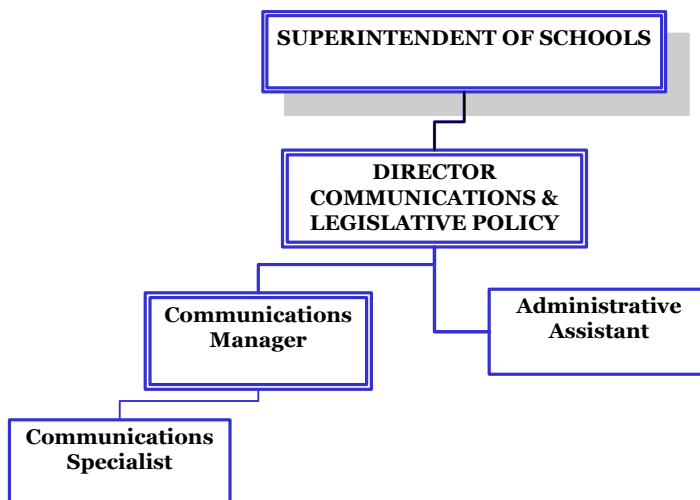
Legal Counsel: Melissa Barber, Esq.

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:

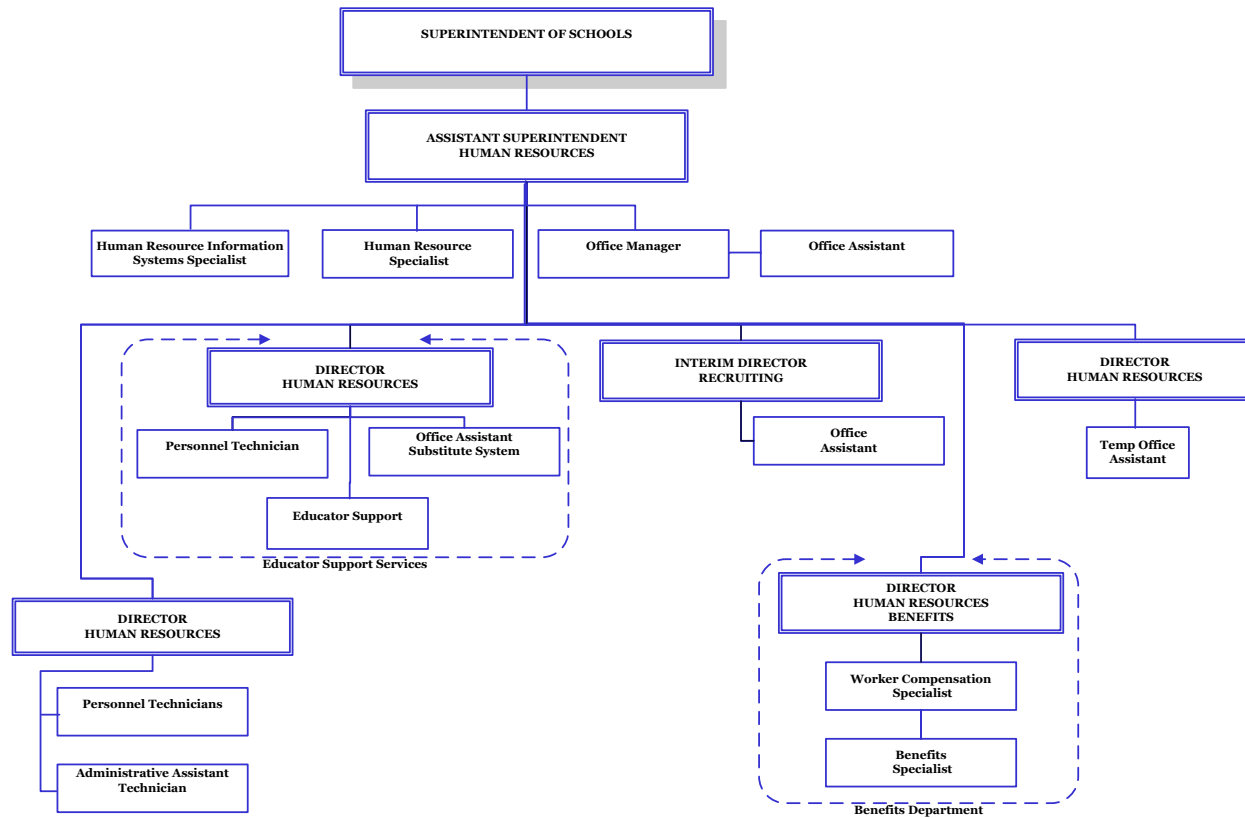
- Keep employees and the public informed about the high quality of BVSD educational programs and student achievements within the context of BVSD's identified academic achievement, equity, climate and operations goals.
- Promote and build relationships with BVSD internal and external stakeholders to create 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.



District Organizational Operating Departments (continued)

Division of Human Resources





District Organizational Operating Departments (continued)

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

Assistant Superintendent of Human Resources: 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:

4,133 employees; 1,000+ substitute teachers; 2,500+ applicants, contract administration for five units plus non-represented units; enhancement of labor/management relations and improvement of welfare of all employees in the district; benefit orientations; contract negotiations, and renewals with district insurance vendors and carriers.

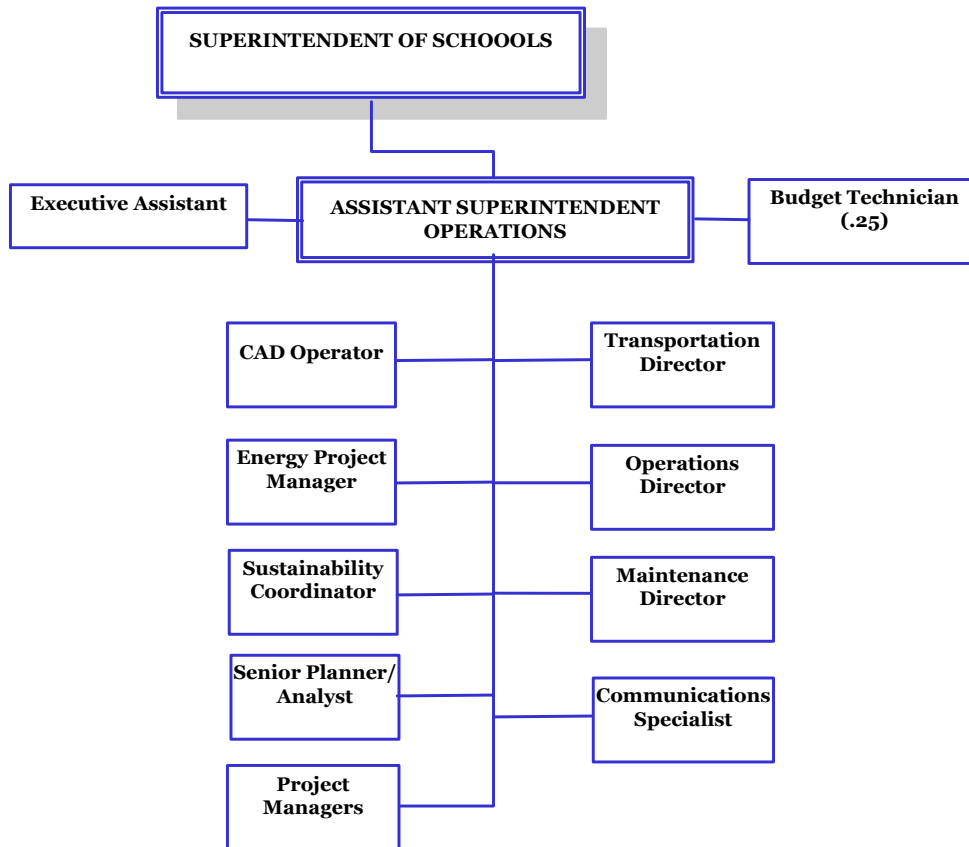
Objectives:

- 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 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.

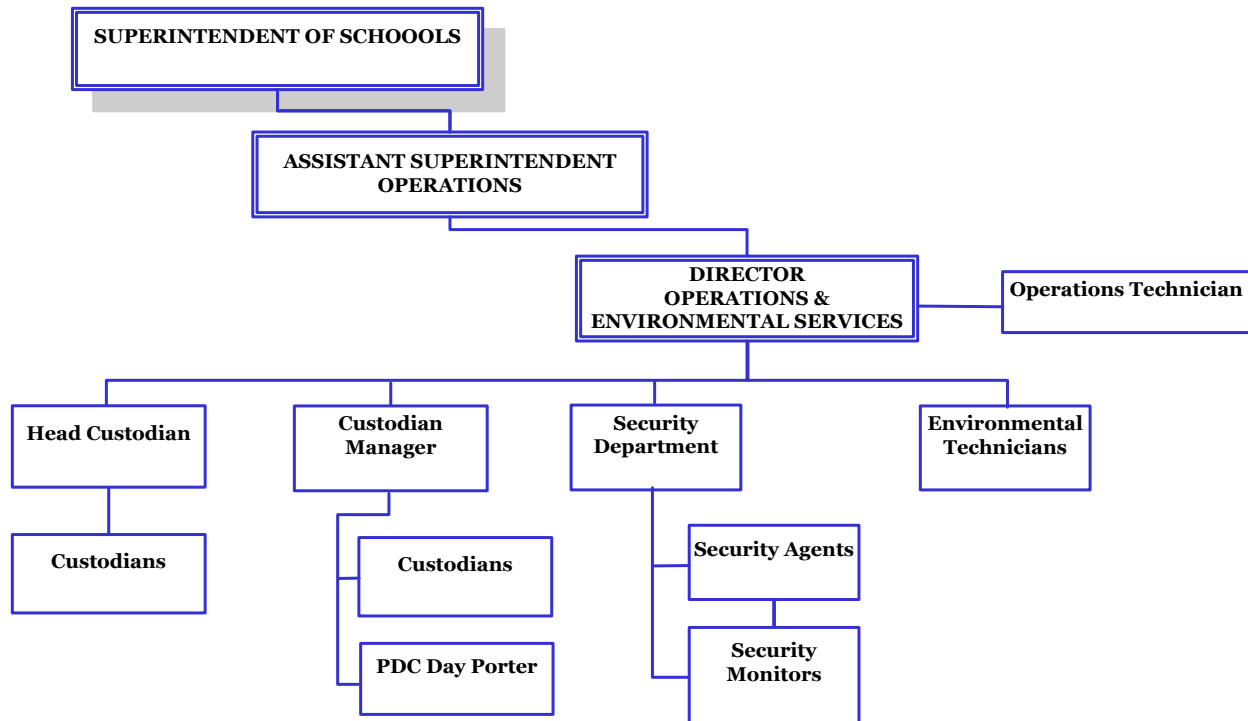
The results will serve as a basis for new security policies, practices, and metrics.



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

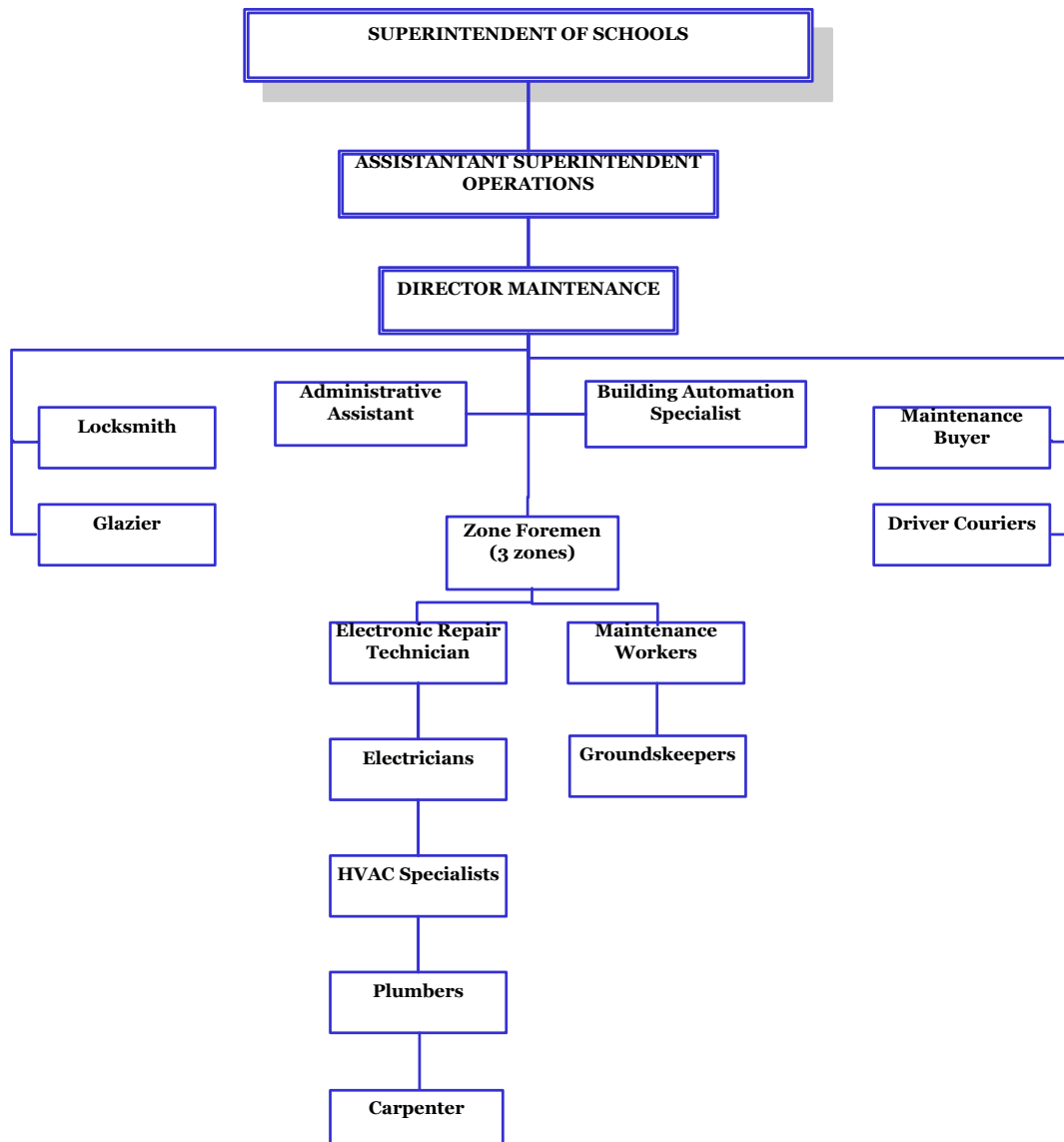
Purpose: This cost center reflects expenditures for utilities and custodial services at the district's central administration building.



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:

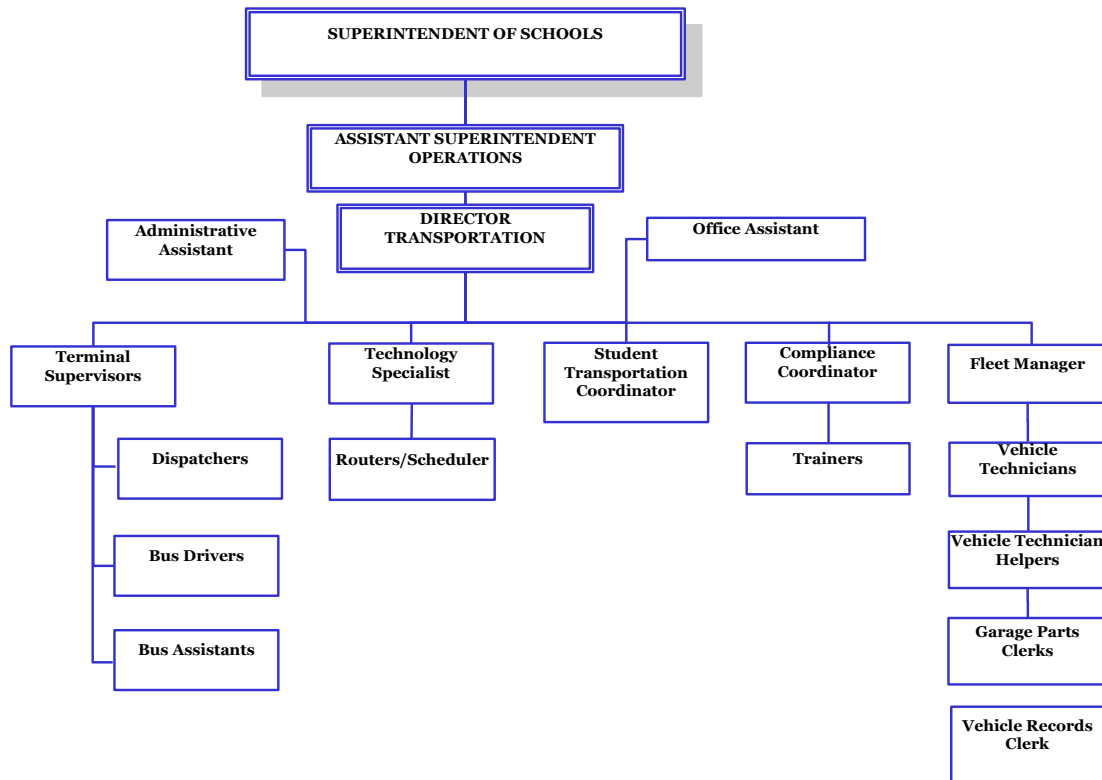
Work requests generated by building occupants/users for facility maintenance, repair, energy conservation, and minor construction services for approximately 4.5 million square feet of BVSD facilities and 790 acres of grounds at 58 sites.



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.



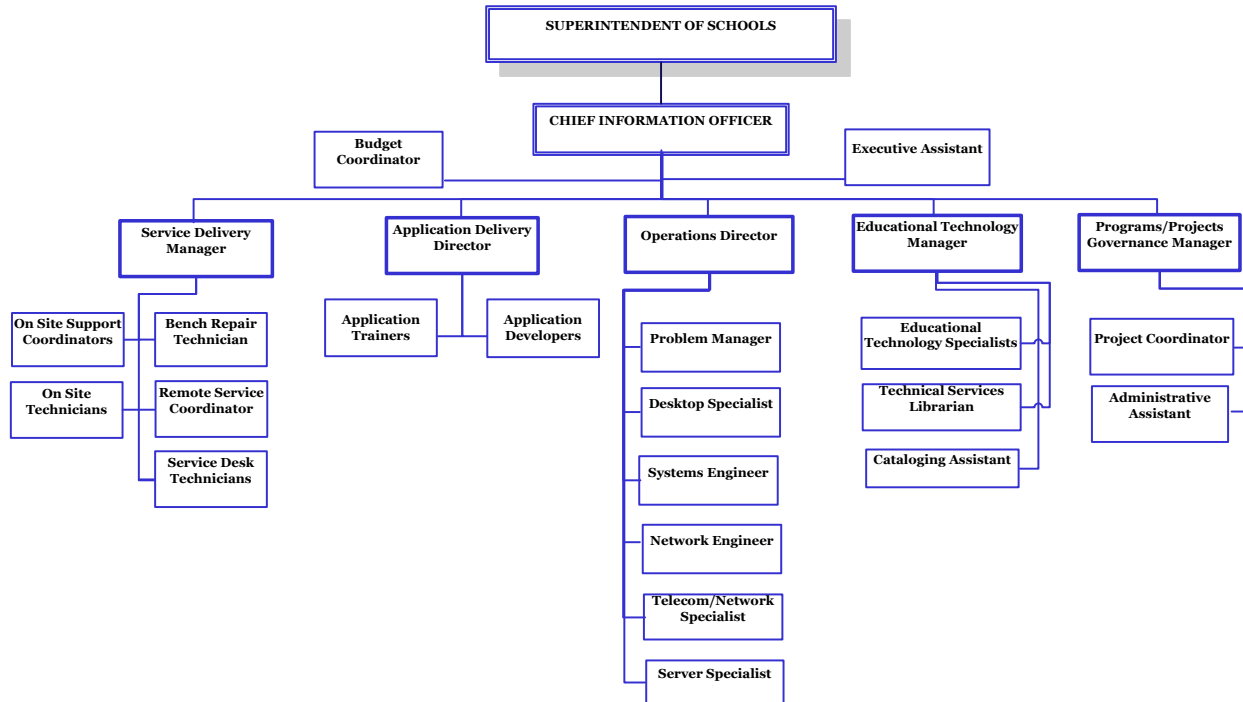
Indicators of Demand:	Actual 2010-11	Actual 2011-12	Estimated 2012-13
Student Rides Scheduled per day:	18,313	18,947	18,000
Total Student Transportation Miles:	2,504,959	2,456,220	2,500,000
Trips and Other Activities:	4,284	4,281	4,000
Total Activity trip Miles:	185,288	196,756	200,000
Sites Served:	70	72	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), educational technology related staff development, technology planning, technical and user support, and computer maintenance/repair. Major areas of support and facilities include:

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



District Organizational Operating Departments (continued)

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
- Maintain and grow the Ed Tech 21st Century Cohort strategy to realize vision of ETLC. Add elementary cohort section for the 2013-14 school year.
- Complete the upgrade of the outdated SAN (Storage) infrastructure
- In partnership with Business Services and Operations, develop a plan for Disaster Recovery and Business Continuity Planning (DR/BCP)
- In partnership with Planning and Assessment develop the plan to implement Business Intelligence/Data Warehouse for student/staff metrics and analytics.
- Continue the efforts to improve IT communications and make them more proactive
- Develop and publish both Applications and Servers catalogs to better understand business and system ownership/usage
- Mature our virtualization environment to include high availability Microsoft Hyper-V, which will reduce future capital, costs for VMWare upgrades
- Upgrade to Microsoft SCCM 2012 (System Center Configuration Manager) to better manage the 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
- Implement a preschool data system
- Implement a new state sponsored IEP system
- Develop plans to transition to a paperless environment for HR
- Upgrade the wireless infrastructure at the middle and high school levels to allow for roughly 2 devices per staff/student to be connected at any one time and resolve any wireless reliability issues.
- Implement a Virtual Desktop Infrastructure (VDI) in order to provide customers with access to their desktop and programs from anywhere in the District and to minimize hardware maintenance and energy costs.
- Replace batteries in all UPSs in closets as they are at the end of their lifetime.
- Replace the current Food Services Point of Sale system to include online payment processing.
- Implement new online payment processing system for course fees and optional purchases.
- Make standardized testing scores accessible in our current information system, Infinite Campus, including TCAP, COACT, AP, SAT, and ACT.
- Strategize, research and develop an Educational Technology Core Software list that is cross curricular, blooms taxonomy of creativity, collaboration, communication, and critical thinking. Selection of cloud-based software will allow 24 x 7 access for students and is device-friendly, meaning it can be used on most all technology devices.
- Continue to support the implementation of 21st Century librarians through the creation of a website that exemplifies 21st Century librarian skills. This is in collaboration with our Library Advisory Council/Educational Technology visioning plan and Colorado Department of Education Library Services.



District Organizational Operating Departments (continued)

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.

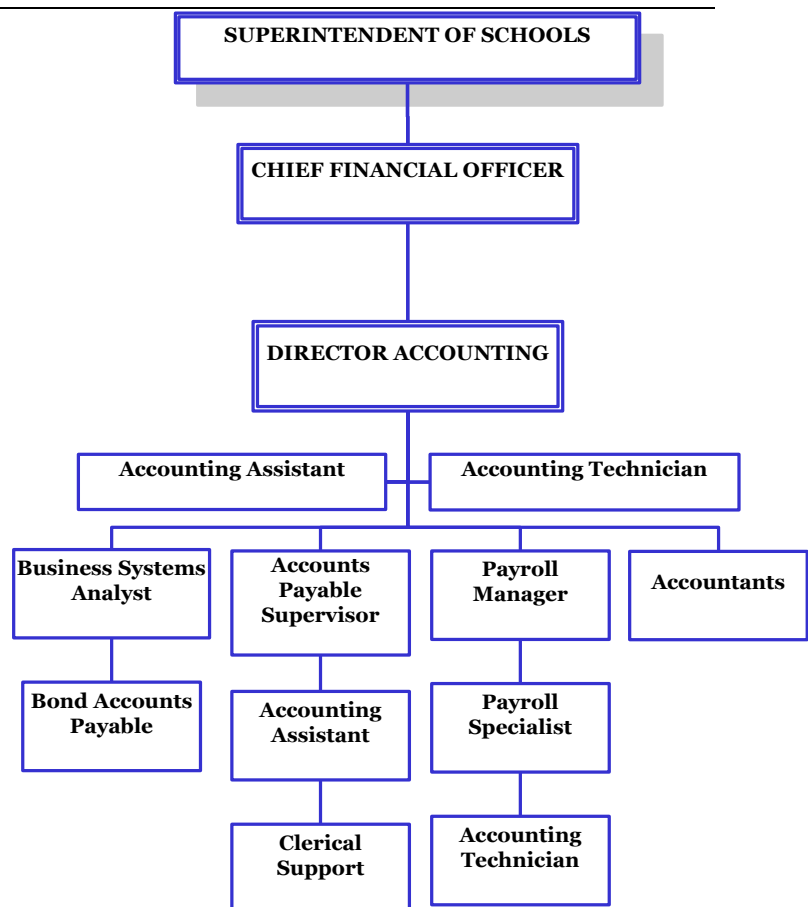
ACCOUNTING SERVICES (690)

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 2010-11	Actual 2011-12	Estimated 2012-13
Paychecks and Direct Deposit Notices Produced:	62,126	57,261	57,570
Accounts Payable Checks and ACH Notices Processed:	13,701	13,985	12,260
Invoices Paid:	67,515	65,709	71,800

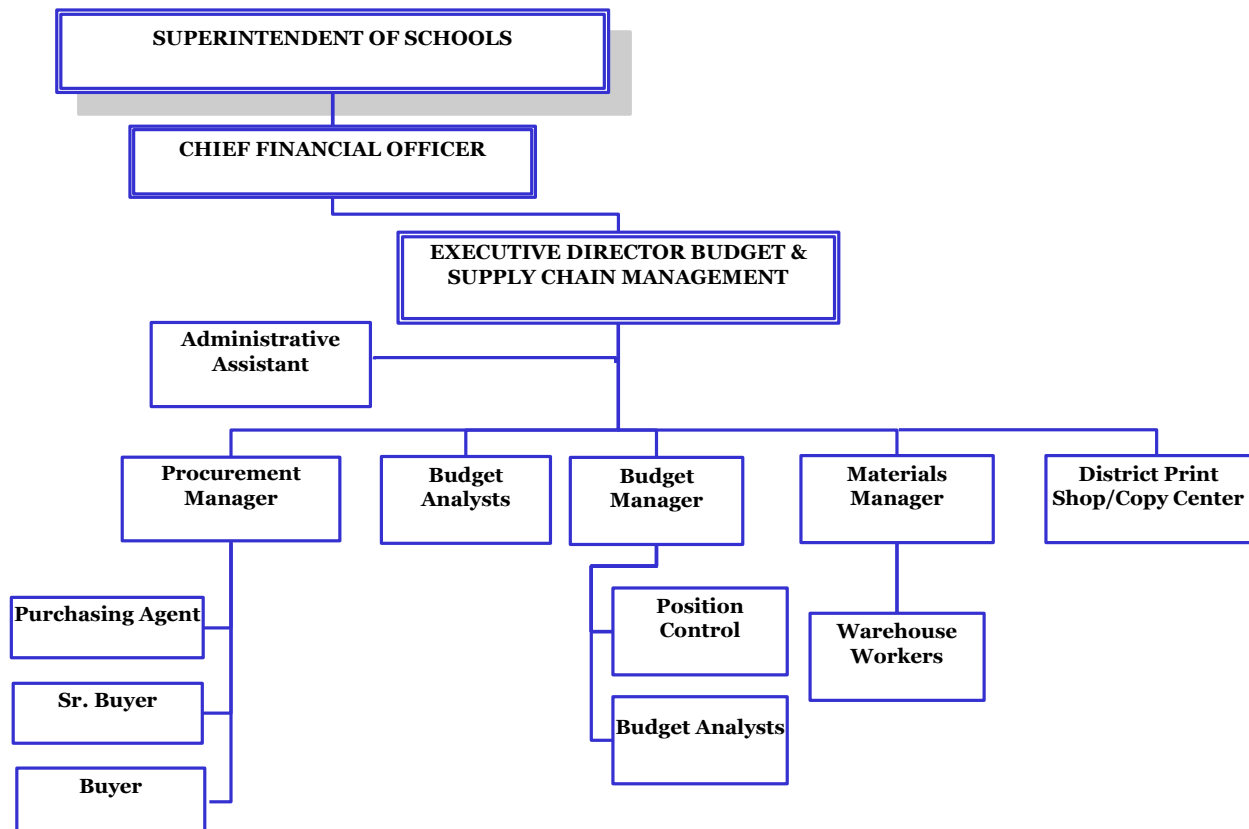




District Organizational Operating Departments (continued)

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:	2010-11 Actual	2011-12 Actual	2012-13 Estimated
Total Expenditures	\$403,593,879	\$ 406,649,179	\$ 398,311,160
Number of Funds	21	21	21



District Organizational Operating Departments (continued)

Business Services Division (continued)

BUDGET AND SUPPLY CHAIN MANAGEMENT (continued)

PROCUREMENT (695)

Department Head: Molly McLoughlin

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

Indicators of Demand:

Schools and department staff continue to seek buying assistance to maximize the purchasing power of declining resources. The 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, over \$285,000 in 2012-13, for the district. Procurement card purchases during the school year average 3,200 transactions per month, totaling approximately \$670,000 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 2014, the Procurement Department will expand the procurement card program utilization, increasing transactions by over 10 percent to 3,500 per month, totaling approximately \$740,000. 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, and equipment for the Boulder Valley School District.

Indicators of Demand:

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

DISTRICT PRINT SHOP/COPY CENTER (792)

Department Head: Bill Sutter

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

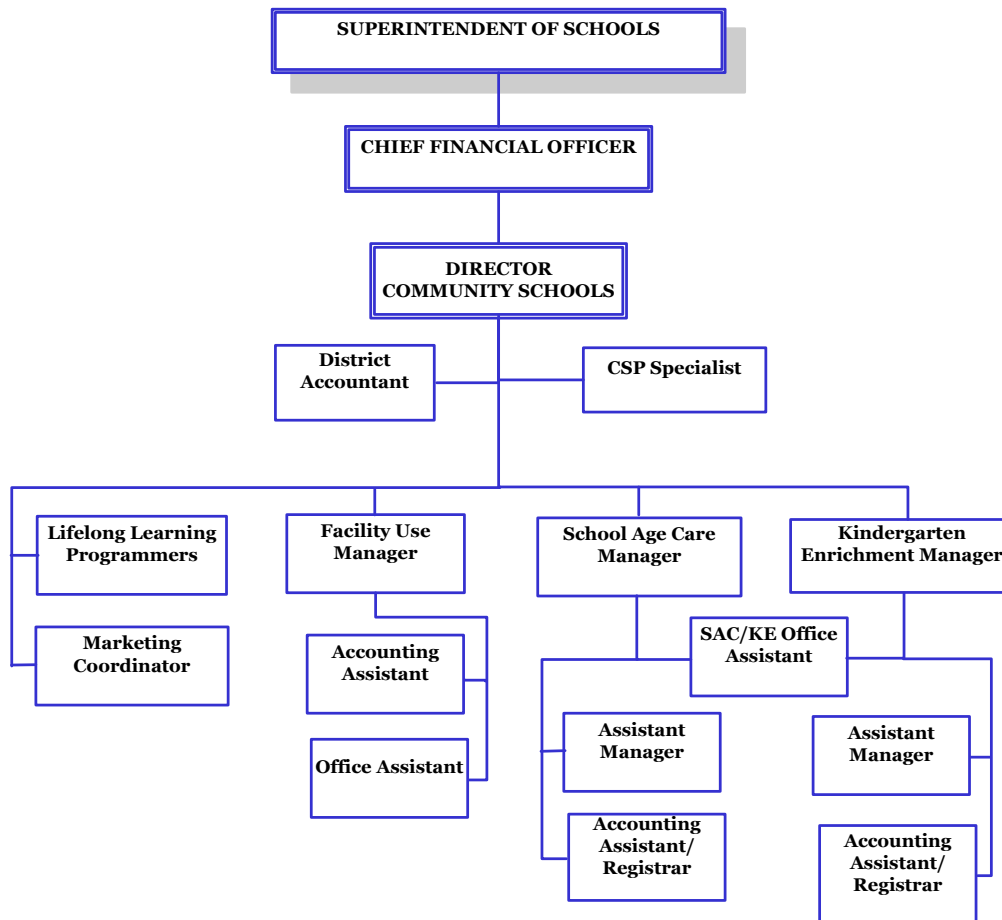
Indicators of Demand:

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 mission of Community Schools is to offer high-quality programs and provision of space that fulfill the diverse needs in our community. Our educational and recreational services extend the commitment to excellence and equity of the Boulder Valley School District beyond the school day. The Community School Program is self-supporting, utilizing program tuition and facility use fees for operational expenses. The fund provides the following programs: School Age Care (SAC), Kindergarten Enrichment, Facility Use, Lifelong Learning (LLL), and Community Connections: 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; 1,400 clients in the Facility Use program serving thousands of community members, averaging 90,000 rental hours per school year, 25 building monitors; 100+ community members who advertise in Community Connections: 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

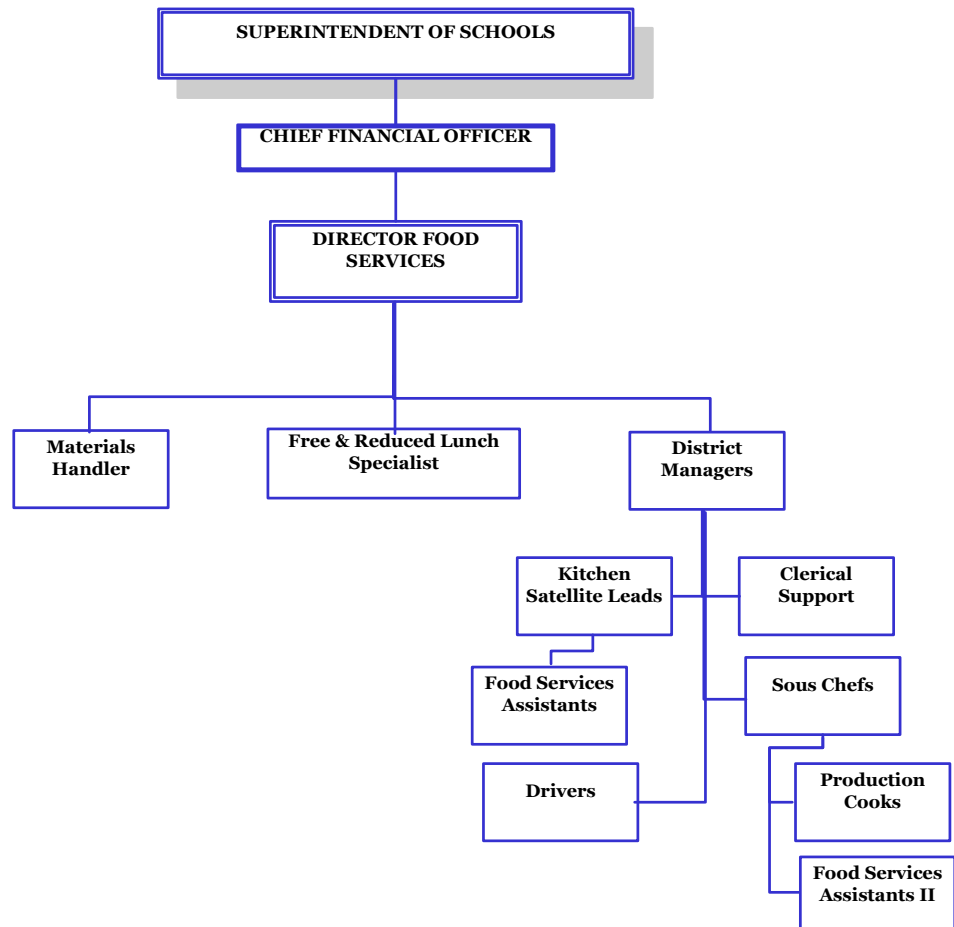
support the cost of labor and benefits for 170 food service employees, food, commodity food handling and processing fees, supplies, equipment, maintenance, materials, and professional development.

Indicators of Demand:

- The Food Services program serves approximately 11,000 meals daily, including 7,500+ full lunches and 2,000+ breakfasts.
- The Food Services program produces food at 3 Regional kitchens, which serve 49 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

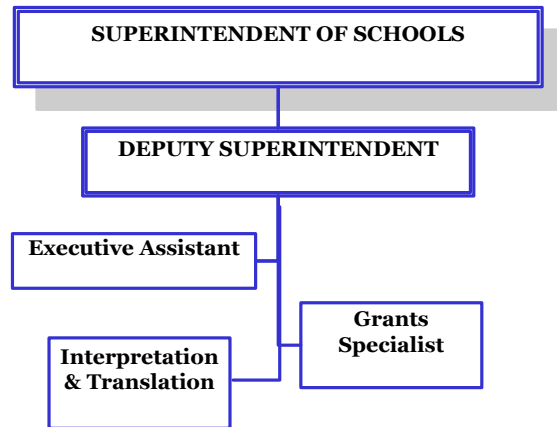
DEPUTY SUPERINTENDENT (603)

Deputy Superintendent: Deirdre Pilch, Ed.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.

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)

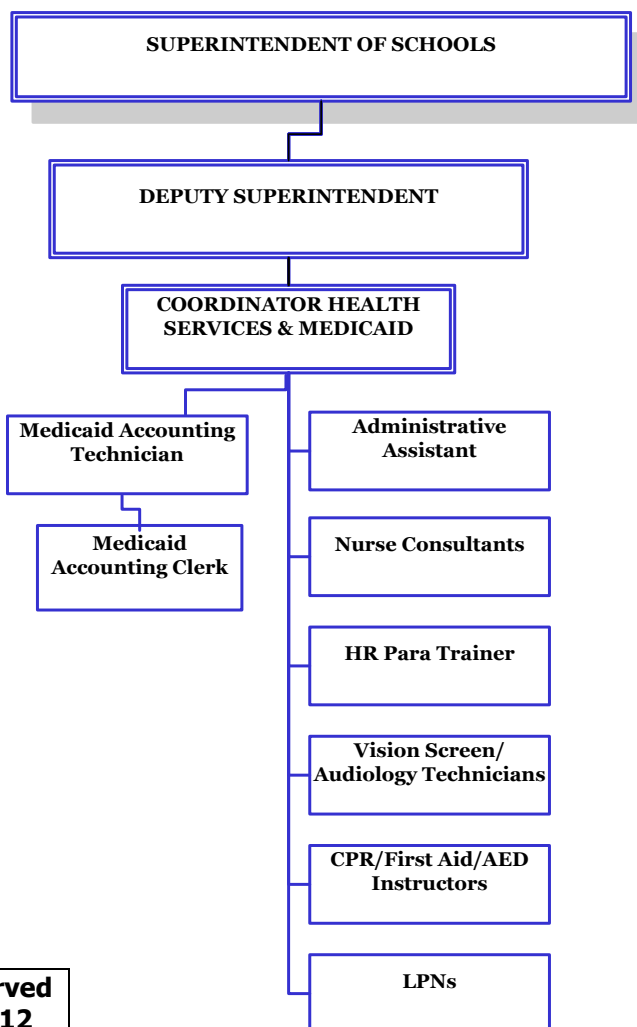
Department Head: Susan Rowley, RN, MS, CPNP

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.

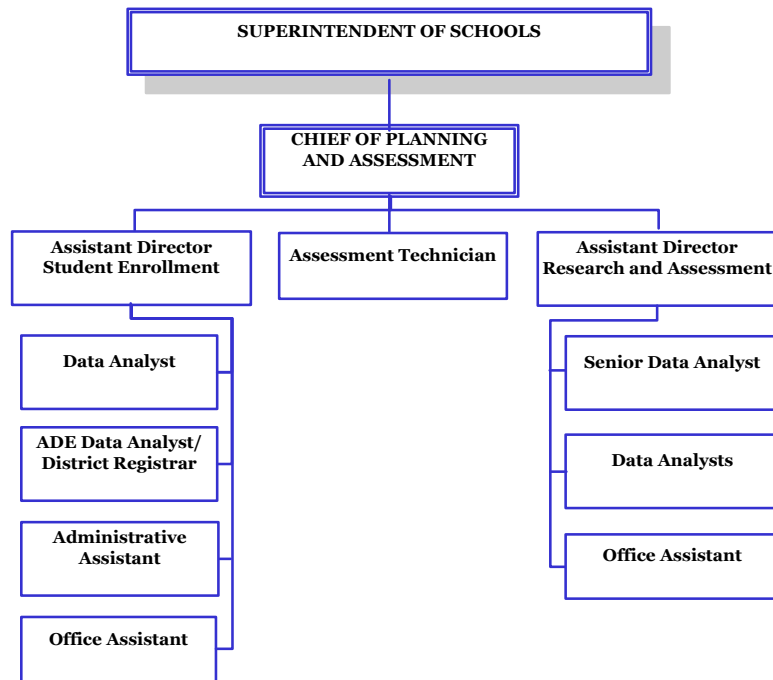
Service Provided	Students Served in 2011-2012
Vision screening	10,851
Dental Screening	321
Health room Visits	80,000
Administered Medication (daily)	103
Individual Healthcare Plans	530
Identified Health Conditions	2,963
SPED Health Reports	111
504 health care plans	174
Resource Nurse Case Mgmt	36





District Organizational Operating Departments (continued)

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; serving as district liaison to the District Accountability Committee; 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 Office of Civil Rights data collections. 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, and archives student records.

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)

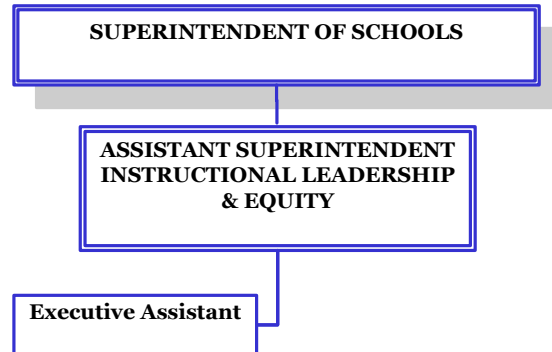
Instructional Leadership & Equity

DISTRICT-WIDE EQUITY WORK (635)

Assistant Superintendent Instructional Leadership & Equity: Ronald Cabrera

Purpose: The responsibilities of this office includes 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, TCAP 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.

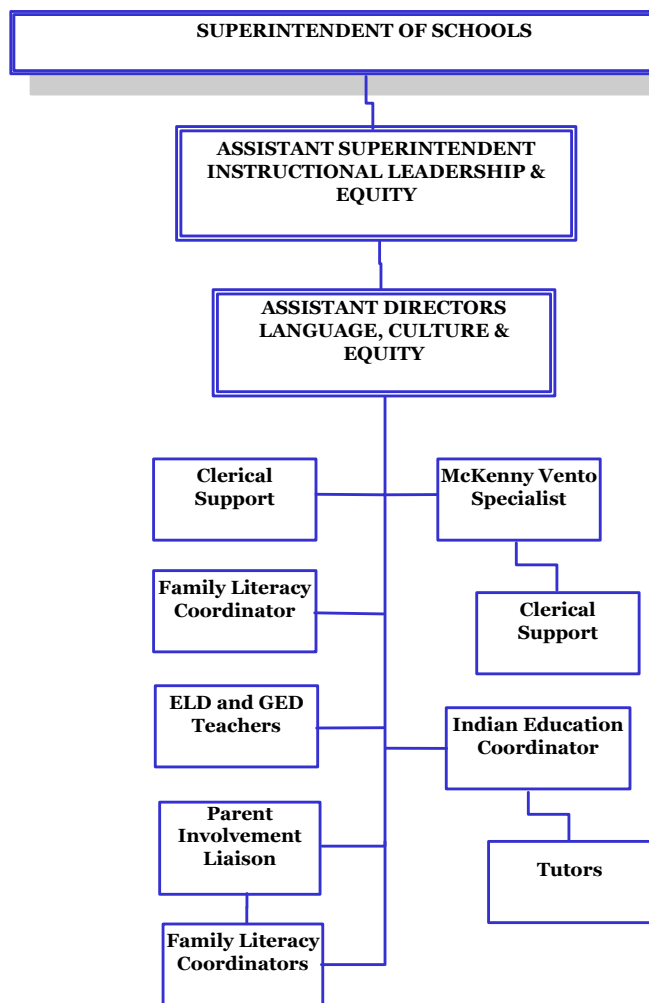




District Organizational Operating Departments (continued)

Instructional Leadership & Equity (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.



District Organizational Operating Departments (continued)

Instructional Leadership & Equity (continued)
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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

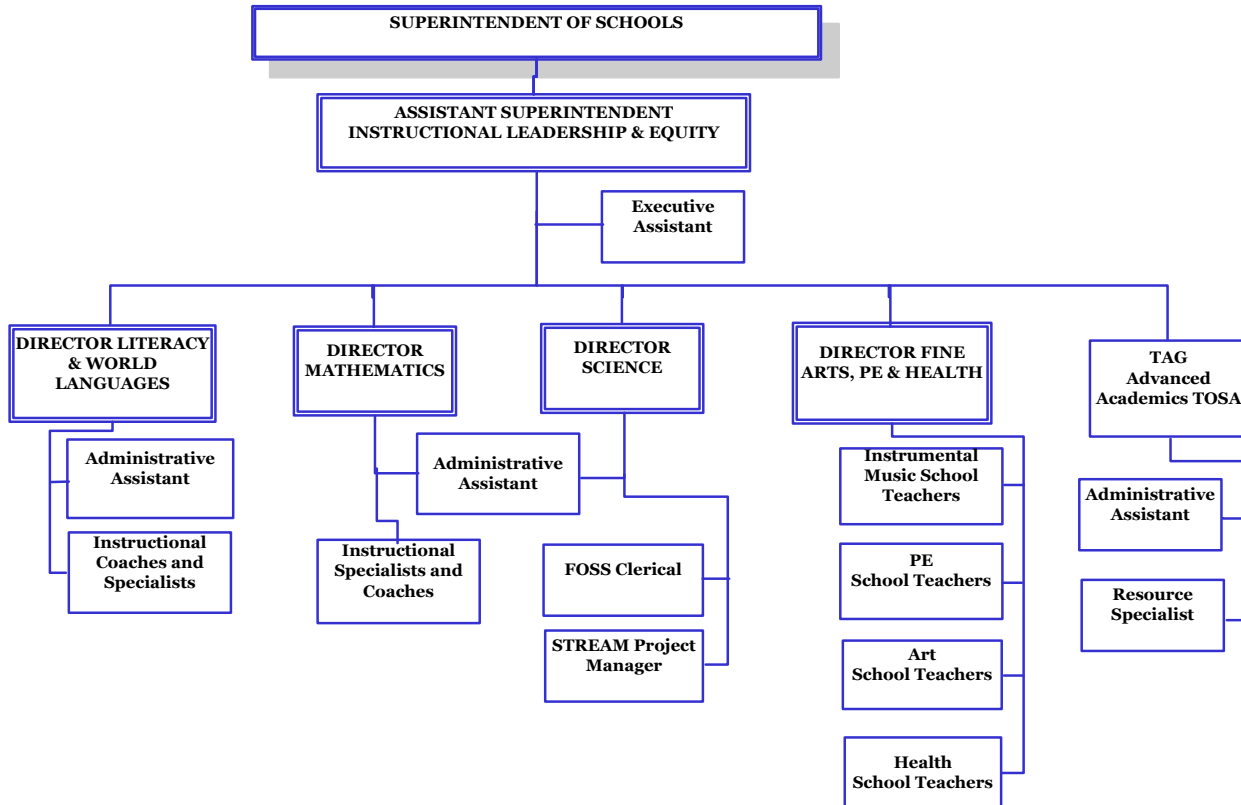
Purpose: Native American students are one of the lowest achieving groups in BVSD. This program provides community and academic support for these students and is funded by Title VII.

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)

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)

Assistant Superintendent Instructional Leadership & Equity: Ronald Cabrera

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)

Division of Curriculum, Assessment & Instruction (continued)

ADVANCED ACADEMIC SERVICES (614)

Department Head: Jennifer Barr

Purpose: In accordance with the Exceptional Children's Educational Act (ECEA) the BVSD identifies, assesses, and provides programming for students who are talented and gifted. In BVSD, talented and gifted students are defined as those from kindergarten through twelfth grade whose demonstrated or potential abilities are so outstanding that it becomes essential to provide them with qualitatively different educational programming. Students are identified using multiple criteria. Programming is designed to meet cognitive and affective needs through opportunities for acceleration, complexity of thinking and in-depth learning. Individualized programming and goals are documented in an Advanced Learning Plan (ALP) or Individual Career and Academic Plan (ICAP). Talented and gifted students include gifted students with disabilities (i.e. twice exceptional) and students with exceptional abilities or potential from all socio-economic, ethnic and cultural populations. Talented and gifted students are capable of high performance, exceptional production, or exceptional learning behavior by virtue of any or a combination of these areas of giftedness: general or specific intellectual ability, specific academic aptitude, creative or productive thinking, leadership abilities, visual arts, performing arts, musical or psychomotor abilities.

The Office of Advanced Academic Services:

- Supports schools in developing and implementing effective talented and gifted programming for students;
- Provides professional development and resources to schools and the community;
- Trains Talented and Gifted Educational Advisors (TAG Tutors) who work in schools;
- Directs the Talented and Gifted District Advisory Committee;
- Oversees the BVSD sponsored enrichment activities including: Corden Pharma Colorado Science Fair, Destination Imagination, Literary Magazine, and National History Day;
- Maintains online information and resources including a website, email list, newsletter, parent handbook, and talented and gifted advisor handbook;
- Conducts the Early Access process for highly advanced four and five year olds; and
- Complies with state reporting and review processes.

Goals: The goals of the Advanced Academic Services department are aligned with the National Association for Gifted Children Pre-K-Grade 12 Gifted Programming Standards.

- Communication: Parents, students, and educators are active, informed participants in talented and gifted programming.
- Identification: Policies and practices ensure equitable identification and assessment of students with talents and gifts.
- Professional Development: Students with talents and gifts are served by educators who have specialized knowledge in gifted and talented education.
- Social/ Emotional: Schools offer affective programming and support for students with talents and gifts.
- Programming: All students identified as talented and gifted receive and have documented those programming options appropriate for their needs.

Additionally, as part of the required annual program plans and year-end reports submitted to the Colorado Department of Education program-specific goals based on data such as student growth, surveys, and achievement measures are developed.

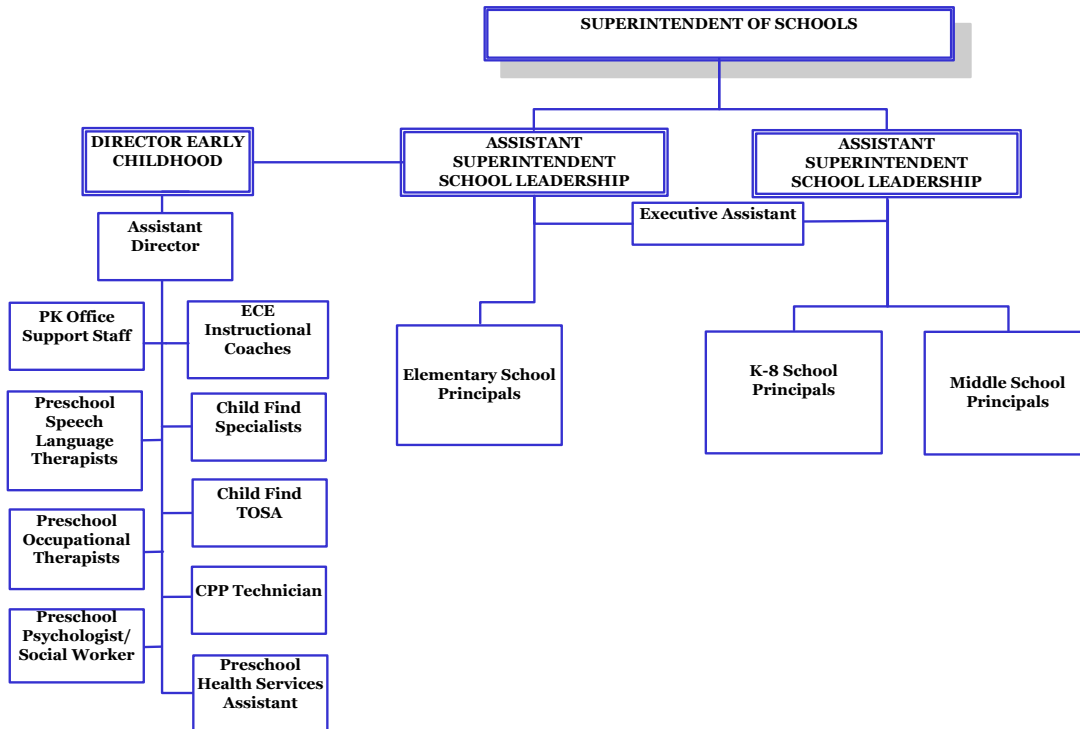
Indicators of Demand: According to the *2012-2013 Special Programs by Location* report, as of the Fall, 2012, 4,129 or 13.9% of the BVSD student population were identified as talented and gifted. These students attend all 55 BVSD schools and represent diversity across special programs, gender, race and ethnicities. The BVSD educational system and its community demand programming that aligns with the national and state standards in gifted education.





District Organizational Operating Departments (continued)

School Leadership/Elementary & K-8 Education Administration



ELEMENTARY SCHOOL LEADERSHIP (617)

Assistant Superintendent for School Leadership: Sandy Ripplinger

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

Indicators of Demand:

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

MIDDLE SCHOOL LEADERSHIP (618)

Assistant Superintendent for School Leadership: Von Sheppard (Middle & K-8)

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

Indicators of Demand:

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



District Organizational Operating Departments (continued)

School Leadership/Elementary & K-8 Education Administration (continued)
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EARLY CHILDHOOD EDUCATION (610)

Department Head: Kimberly Bloemen

Purpose: Under federal and state regulations the Boulder Valley School District is required to provide special education services to preschool age children (eligibility begins on the child's third birthday) residing within the BVSD boundaries at no cost to the school. BVSD is also a recipient of Colorado Preschool Program funding which supports tuition free enrollment for 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.

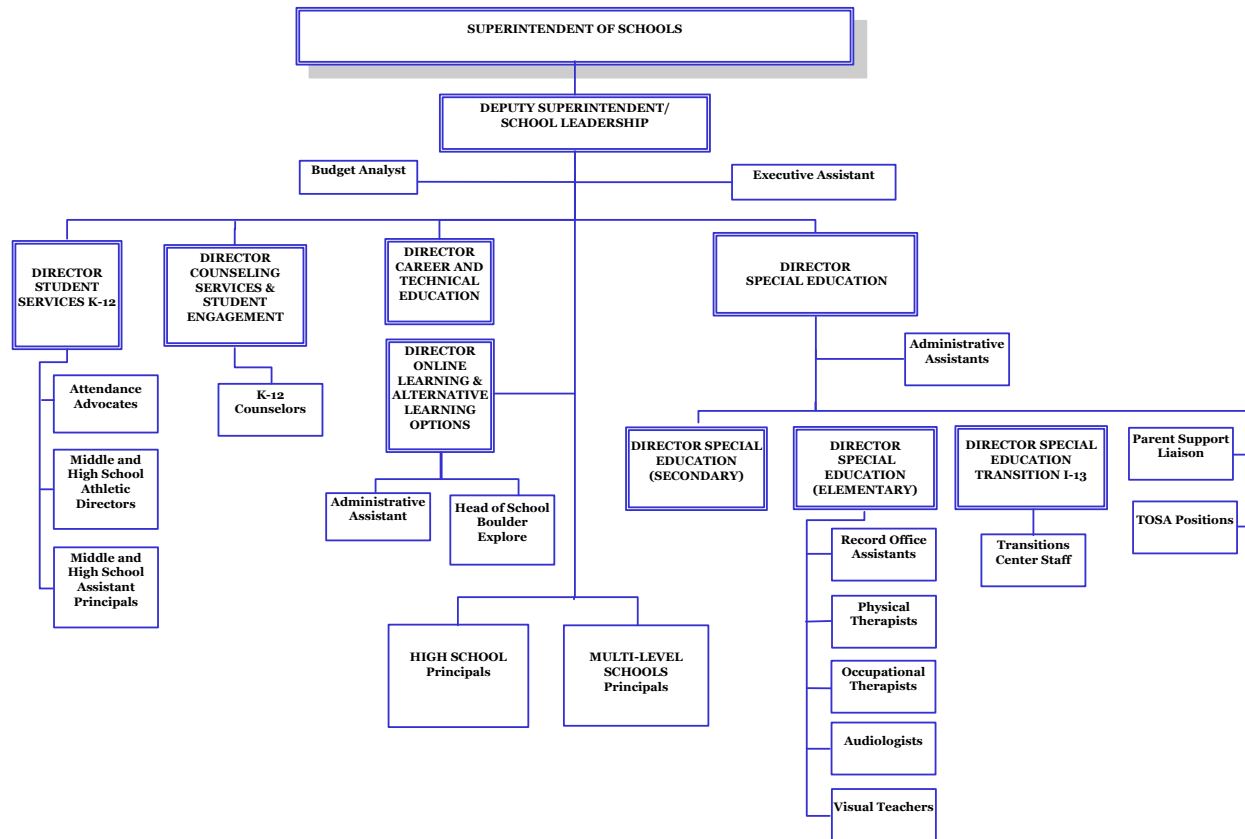
Indicators of Demand:

- 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/High School Education Administration





District Organizational Operating Departments (continued)

School Leadership/High School Education Administration (continued)

HIGH SCHOOL AND MULTI-LEVEL SCHOOL LEADERSHIP (619)

Deputy Superintendent: Deirdre M. Pilch, Ed.D.

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)

School Leadership/High School 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

COUNSELING SERVICES & STUDENT ENGAGEMENT (609)

Department Head: Andy Tucker

Purpose: The Office of Counseling and Student Engagement oversees the work of the district's counselors, dropout prevention specialists, and GED providers. Through the work of this office, BVSD students engage fully in their education by receiving guidance on individualized academic and postsecondary plans. When students have disengaged from school and have either dropped out or are on the verge of dropping out, this office attempts to re-engage the students by ensuring that they have solid plans for their future and understand the relevance of educations. This office also ensures that the social and emotional needs of students are met, especially when confronted by crises, as this office directs all district crisis response.

Indicators of Demand:

- Dropout rate
- Completion rates
- Individual Career and Academic Plans as legislated by Colorado SB 09-256.
- Crisis response needs



District Organizational Operating Departments (continued)

School Leadership/High School Education Administration (continued)

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	# of Students Enrolled
Boulder Community School of Integrated Studies (BCSIS)	Phil Katsampes	290	Aspen Creek K-8	Robbyn Fernandez	899
Bear Creek	Kent Cruger	404	Eldorado K-8	Robyn Hamasaki	959
Birch	Tracy Stegall	325	Halcyon	Matthew Dudek	13
Coal Creek	John Kiemele	443	Monarch K-8	Melisa Potes	836
Columbine	Guillermo Medina	416	Nederland Middle/Senior	Lynn Donnelly	251
Community Montessori	Shannon Minch	247	Boulder Explore	TBD	100
Creekside	James Hill	298	Boulder Universal	Kurt LeVasseur	137
Crest View	Ned Levine	613	Total		3,195
Douglass	Jonathan Wolfer	456	Middle Schools (6-8)	Principal	
Eisenhower	Lisa McKercher	409	Angevine	Mike Medina	623
Emerald	Samara Williams	286	Broomfield Heights	Chris Meyer	546
Fireside	Pat Heinz-Pribyl	452	Casey	Alison Boggs	621
Flatirons	Scott Boesel	286	Centennial	Cheryl Scott	599
Foothill	Melissa Ribordy	572	Louisville	Adam Fels	634
Gold Hill	Josh Baldner	31	Manhattan School of Arts & Academics	John Riggs	539
Heatherwood	Brent Caldwell	368	Nevin Platt	Kevin Gates	509
High Peaks	Lora de la Cruz	285	Southern Hills	Terry Gillach	542
Jamestown	Scott Boesel	23	Total		4,613
Kohl	Cindy Kaier	473	High Schools (9-12)	Principal	
Lafayette	Stephanie Jackman	598	Arapahoe Campus	Joan Bludorn	154
Louisville	Jennifer Rocke	567	Boulder	Kevin Braney	1,854
Mesa	Josh Baldner	340	Broomfield	Ginger Ramsey	1,406
Nederland	Jeff Miller	279	Centaurus	Rhonda Haniford	1,012
Escuela Bilingüe Pioneer	Kristen Nelson-Steinhoff	393	Fairview	Donald Stensrud	2,112
Barnard D. Ryan	Tobey Bassoff	433	Monarch	Jerry Lee Anderson	1,574
Sanchez International	Doris Candelarie	283	New Vista	Kirk Quitter	290
Superior	Jennifer Ikenouye	545	Total		8,402
University Hill	Ina Rodriguez-Myer	367	Charter Schools	Principal	
Whittier International	Becky Escamilla	399	Boulder Preparatory High	Andre Adeli	120
Total		10,881	Horizons K-8	John McCluskey	348
			Peak to Peak K-12	Kyle Mathews	1,444
			Summit Middle	Adam Galvin	336
			Justice High	TJ Cole	95
			Total		2,343
			Other (Contracted, CPP, SPED)		570
			Total District Enrollment		30,004

Note: Number of projected students enrolled as of February 5, 2013
Principals listed as of July 1, 2013.



Our Schools (continued)

Elementary School Budgets

119 BEAR CREEK ELEMENTARY				120 BIRCH ELEMENTARY			
	Staff	Total Budget \$2,392,834 non-SRA	SRA		Total Budget \$2,448,479 non-SRA	SRA	
Utilities:	-	\$ 60,360	\$ -		\$ 87,723	\$ -	
Regular Education:	20.807	1,686,584	9,888		1,392,473	25,863	
Special Education:	2.200	164,381	156		423,468	-	
Vocational Education:	-	-	-		-	-	
English as a Second Language:	-	-	-		60,106	-	
Extra Curricular Education:	-	4,798	-		4,798	-	
Talented & Gifted:	0.242	9,752	-		8,060	-	
Library Services:	1.000	91,215	115		74,621	-	
School Administration:	3.000	249,976	296		240,454	-	
Maintenance:	1.750	91,321	975		103,012	2,626	
Health Room:	0.563	22,427	-		19,917	-	
Curriculum/Staff Development:	-	-	590		-	5,358	
Student Support Services:	-	-	-		-	-	
TOTALS:	29.562	\$ 2,380,814	\$ 12,020	29.854	\$ 2,414,632	\$ 33,847	

124 COLUMBINE ELEMENTARY				127 CREST VIEW ELEMENTARY			
	Staff	Total Budget \$3,494,279 non-SRA	SRA		Total Budget \$3,812,086 non-SRA	SRA	
Utilities:	-	\$ 63,959	\$ -		\$ 101,302	\$ -	
Regular Education:	24.211	1,904,615	26,319		2,482,399	40,337	
Special Education:	3.667	273,589	-		342,635	-	
Vocational Education:	-	-	-		-	-	
English as a Second Language:	7.190	654,303	-		203,908	-	
Extra Curricular Education:	-	5,173	-		4,822	-	
Talented & Gifted:	0.775	53,604	500		14,830	-	
Library Services:	1.000	91,215	-		91,215	2,709	
School Administration:	3.150	235,785	30,539		356,161	1,808	
Maintenance:	2.500	126,392	5,859		138,084	2,554	
Health Room:	0.563	22,427	-		24,897	-	
Curriculum/Staff Development:	-	-	-		-	4,425	
Student Support Services:	-	-	-		-	-	
TOTALS:	43.056	\$ 3,431,062	\$ 63,217	46.260	\$ 3,760,253	\$ 51,833	

130 DOUGLASS ELEMENTARY				131 SANCHEZ ELEMENTARY			
	Staff	Total Budget \$2,612,403 non-SRA	SRA		Total Budget \$2,961,877 non-SRA	SRA	
Utilities:	-	\$ 77,597	\$ -		\$ 67,699	\$ -	
Regular Education:	22.843	1,851,108	10,630		1,643,473	46,198	
Special Education:	2.433	181,236	-		503,506	-	
Vocational Education:	-	-	-		-	-	
English as a Second Language:	-	-	-		287,607	-	
Extra Curricular Education:	-	5,173	-		-	-	
Talented & Gifted:	0.274	11,042	-		7,778	-	
Library Services:	1.000	91,215	-		37,772	-	
School Administration:	3.250	256,561	602		229,316	2,000	
Maintenance:	2.000	103,012	-		103,012	3,250	
Health Room:	0.563	22,427	-		10,197	-	
Curriculum/Staff Development:	-	-	1,800		-	-	
Student Support Services:	-	-	-		20,069	-	
TOTALS:	32.363	\$ 2,599,371	\$ 13,032	37.561	\$ 2,910,429	\$ 51,448	



Our Schools (continued)

Elementary School Budgets (continued)

132 EISENHOWER ELEMENTARY				134 EMERALD ELEMENTARY			
	Staff	Total Budget \$3,059,660 non-SRA	SRA		Staff	Total Budget \$2,465,629 non-SRA	SRA
Utilities:	-	\$ 95,264	\$ -		-	\$ 69,346	\$ -
Regular Education:	20.695	1,677,017	16,056		19.533	1,513,016	42,785
Special Education:	10.504	644,561	-		3.667	251,405	-
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	1.480	134,703	-		1.940	176,609	-
Extra Curricular Education:	-	-	-		-	4,435	-
Talented & Gifted:	0.247	9,955	-		0.193	7,778	602
Library Services:	1.000	91,215	-		-	-	-
School Administration:	3.000	236,085	1,441		2.875	225,503	251
Maintenance:	2.500	126,392	3,471		2.500	126,392	7,020
Health Room:	0.563	22,427	-		0.500	19,917	-
Curriculum/Staff Development:	-	-	913		-	-	501
Student Support Services:	-	-	160		0.366	20,069	-
TOTALS:	39.989	\$ 3,037,619	\$ 22,041		31.574	\$ 2,414,470	\$ 51,159

136 FLATIRONS ELEMENTARY				138 FOOTHILL ELEMENTARY			
	Staff	Total Budget \$1,892,724 non-SRA	SRA		Staff	Total Budget \$3,437,615 non-SRA	SRA
Utilities:	-	\$ 56,742	\$ -		-	\$ 96,181	\$ -
Regular Education:	15.218	1,217,213	17,983		28.154	2,295,354	27,303
Special Education:	2.733	199,014	-		5.752	344,513	-
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	-	-	-		1.000	91,002	-
Extra Curricular Education:	-	-	-		-	-	-
Talented & Gifted:	0.165	6,649	-		0.344	13,863	-
Library Services:	0.500	45,610	-		1.000	91,215	-
School Administration:	2.875	236,718	516		3.900	301,942	2,200
Maintenance:	1.750	91,321	842		3.000	149,775	4,000
Health Room:	0.500	19,917	-		0.500	19,917	-
Curriculum/Staff Development:	-	-	154		-	-	-
Student Support Services:	-	-	45		-	-	350
TOTALS:	23.741	\$ 1,873,184	\$ 19,540		43.650	\$ 3,403,762	\$ 33,853

141 GOLD HILL ELEMENTARY				144 HEATHERWOOD ELEMENTARY			
	Staff	Total Budget \$283,505 non-SRA	SRA		Staff	Total Budget \$2,551,503 non-SRA	SRA
Utilities:	-	\$ 13,009	\$ -		-	\$ 99,277	\$ -
Regular Education:	2.277	189,959	848		18.268	1,500,786	28,428
Special Education:	0.400	26,660	-		6.585	414,670	-
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	-	-	-		-	-	-
Extra Curricular Education:	-	2,956	-		-	2,229	-
Talented & Gifted:	0.023	926	-		0.219	8,825	-
Library Services:	-	-	54		1.000	91,215	-
School Administration:	0.371	28,328	-		3.000	254,249	414
Maintenance:	0.250	11,692	3,072		2.500	126,392	3,728
Health Room:	0.150	5,975	-		0.500	19,917	-
Curriculum/Staff Development:	-	-	26		-	-	1,373
Student Support Services:	-	-	-		-	-	-
TOTALS:	3.471	\$ 279,505	\$ 4,000		32.072	\$ 2,517,560	\$ 33,943



Our Schools (continued)

Elementary School Budgets (continued)

147 JAMESTOWN ELEMENTARY				150 KOHL ELEMENTARY			
	Staff	Total Budget \$276,482 non-SRA	SRA		Total Budget \$3,098,507 non-SRA	SRA	
Utilities:	-	\$ 15,764	\$ -	-	\$ 66,644	\$ -	-
Regular Education:	2.277	189,959	710	25.131	2,041,883	24,998	-
Special Education:	0.300	17,776	-	6.952	438,322	1,400	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	-	-	-	-	-	-	-
Extra Curricular Education:	-	2,956	-	-	2,542	-	-
Talented & Gifted:	0.016	647	-	0.289	11,648	-	-
Library Services:	-	-	-	1.000	91,215	-	-
School Administration:	0.371	27,713	56	3.375	273,224	500	-
Maintenance:	0.250	11,692	3,175	2.500	126,392	4,800	-
Health Room:	0.150	5,975	-	0.375	14,937	-	-
Curriculum/Staff Development:	-	-	59	-	-	2	-
Student Support Services:	-	-	-	-	-	-	-
TOTALS:	3.364	\$ 272,482	\$ 4,000	39.622	\$ 3,066,807	\$ 31,700	

153 LAFAYETTE ELEMENTARY				154 RYAN ELEMENTARY			
	Staff	Total Budget \$3,722,271 non-SRA	SRA		Total Budget \$2,766,179 non-SRA	SRA	
Utilities:	-	\$ 63,091	\$ -	-	\$ 46,534	\$ -	-
Regular Education:	29.141	2,387,198	31,796	22.023	1,789,223	31,629	-
Special Education:	6.897	406,360	-	3.770	222,942	-	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	1.220	111,112	-	1.100	100,100	-	-
Extra Curricular Education:	-	3,694	-	-	1,128	-	-
Talented & Gifted:	1.347	108,053	-	1.259	104,079	-	-
Library Services:	1.000	91,215	1,000	1.000	91,215	-	-
School Administration:	4.350	347,171	-	2.925	232,605	1,700	-
Maintenance:	2.500	126,392	4,000	2.000	103,012	3,500	-
Health Room:	0.625	24,897	-	0.463	18,443	-	-
Curriculum/Staff Development:	-	-	2,400	-	-	-	-
Student Support Services:	0.250	13,708	184	0.366	20,069	-	-
TOTALS:	47.330	\$ 3,682,891	\$ 39,380	34.906	\$ 2,729,350	\$ 36,829	

156 FIRESIDE ELEMENTARY				157 LOUISVILLE ELEMENTARY			
	Staff	Total Budget \$2,881,801 non-SRA	SRA		Total Budget \$3,369,467 non-SRA	SRA	
Utilities:	-	\$ 121,045	\$ -	-	\$ 71,333	\$ -	-
Regular Education:	22.555	1,842,336	43,063	27.684	2,245,381	36,030	-
Special Education:	2.833	225,645	-	6.709	420,184	-	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	1.480	134,703	-	0.640	58,308	-	-
Extra Curricular Education:	-	2,218	-	-	2,905	-	-
Talented & Gifted:	0.276	11,124	-	0.332	13,380	-	-
Library Services:	1.000	91,215	700	1.000	91,215	-	-
School Administration:	3.125	258,461	250	3.625	276,690	3,024	-
Maintenance:	2.500	126,392	3,300	2.500	126,392	2,780	-
Health Room:	0.500	19,917	-	0.500	19,917	-	-
Curriculum/Staff Development:	-	-	1,432	-	-	1,928	-
Student Support Services:	-	-	-	-	-	-	-
TOTALS:	34.269	\$ 2,833,056	\$ 48,745	42.990	\$ 3,325,705	\$ 43,762	



Our Schools (continued)

Elementary School Budgets (continued)

158 COAL CREEK ELEMENTARY			
	Staff	Total Budget \$2,588,192 non-SRA	SRA
Utilities:	-	\$ 58,360	\$ -
Regular Education:	22.371	1,820,357	18,551
Special Education:	2.312	191,545	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	0.270	10,882	-
Library Services:	1.000	91,215	-
School Administration:	3.250	265,464	3,422
Maintenance:	2.000	103,012	2,543
Health Room:	0.563	22,427	-
Curriculum/Staff Development:	-	-	414
Student Support Services:	-	-	-
TOTALS:	31.766	\$ 2,563,262	\$ 24,930

161 INTEGRATED STUDIES-BCSIS			
	Staff	Total Budget \$1,866,640 non-SRA	SRA
Utilities:	-	\$ 41,541	\$ -
Regular Education:	15.040	1,217,932	21,683
Special Education:	2.812	213,780	-
Vocational Education:	-	-	-
English as a Second Language:	0.250	22,807	-
Extra Curricular Education:	-	2,229	-
Talented & Gifted:	0.178	7,175	-
Library Services:	0.200	18,243	-
School Administration:	2.750	227,959	3,537
Maintenance:	1.250	63,198	2,155
Health Room:	0.500	19,917	-
Curriculum/Staff Development:	-	-	4,484
Student Support Services:	-	-	-
TOTALS:	22.980	\$ 1,834,781	\$ 31,859

164 CREEKSIDE ELEMENTARY			
	Staff	Total Budget \$2,548,229 non-SRA	SRA
Utilities:	-	\$ 66,646	\$ -
Regular Education:	19.133	1,498,317	32,321
Special Education:	5.583	325,747	-
Vocational Education:	-	-	-
English as a Second Language:	2.350	213,908	-
Extra Curricular Education:	-	4,798	-
Talented & Gifted:	0.201	8,101	132
Library Services:	0.450	41,105	2,633
School Administration:	3.125	231,172	3,598
Maintenance:	2.000	103,012	3,949
Health Room:	0.250	9,959	-
Curriculum/Staff Development:	-	-	2,796
Student Support Services:	-	-	35
TOTALS:	33.092	\$ 2,502,765	\$ 45,464

166 MESA ELEMENTARY			
	Staff	Total Budget \$2,155,843 non-SRA	SRA
Utilities:	-	\$ 68,818	\$ -
Regular Education:	17.526	1,416,695	17,240
Special Education:	3.343	237,391	469
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	4,798	-
Talented & Gifted:	0.203	8,182	-
Library Services:	0.500	45,610	-
School Administration:	3.000	242,346	635
Maintenance:	1.750	91,321	1,465
Health Room:	0.500	19,917	-
Curriculum/Staff Development:	-	-	873
Student Support Services:	-	-	83
TOTALS:	26.822	\$ 2,135,078	\$ 20,765

169 NEDERLAND ELEMENTARY			
	Staff	Total Budget \$2,073,489 non-SRA	SRA
Utilities:	-	\$ 84,141	\$ -
Regular Education:	15.218	1,217,215	22,037
Special Education:	4.958	297,954	3,145
Vocational Education:	-	-	-
English as a Second Language:	0.200	18,201	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	0.169	6,811	200
Library Services:	0.500	45,610	-
School Administration:	2.900	225,716	2,950
Maintenance:	2.500	126,392	3,200
Health Room:	0.500	19,917	-
Curriculum/Staff Development:	-	-	-
Student Support Services:	-	-	-
TOTALS:	26.945	\$ 2,041,957	\$ 31,532

180 PIONEER ELEMENTARY			
	Staff	Total Budget \$3,240,489 non-SRA	SRA
Utilities:	-	\$ 81,429	\$ -
Regular Education:	23.575	1,869,312	47,799
Special Education:	4.579	291,958	-
Vocational Education:	-	-	-
English as a Second Language:	4.590	417,703	-
Extra Curricular Education:	-	5,173	-
Talented & Gifted:	0.264	10,639	-
Library Services:	1.000	91,215	-
School Administration:	3.000	243,825	4,900
Maintenance:	3.000	149,775	4,884
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	1,464
Student Support Services:	0.366	20,069	344
TOTALS:	40.374	\$ 3,181,098	\$ 59,391



Our Schools (continued)

Elementary School Budgets (continued)

185 SUPERIOR ELEMENTARY				190 UNIVERSITY HILL ELEMENTARY			
	Staff	Total Budget \$3,130,240 non-SRA	SRA		Staff	Total Budget \$3,071,794 non-SRA	SRA
Utilities:	-	\$ 96,448	\$ -		-	\$ 76,414	\$ -
Regular Education:	27.854	2,284,215	28,029		23.244	1,827,002	21,704
Special Education:	2.413	151,666	-		3.400	232,085	-
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	-	-	-		4.440	404,107	-
Extra Curricular Education:	-	2,581	-		-	362	-
Talented & Gifted:	0.340	13,702	-		0.257	10,357	-
Library Services:	1.000	91,215	-		1.000	91,215	-
School Administration:	3.775	293,686	4,300		3.125	244,341	1,214
Maintenance:	2.750	138,084	4,061		2.750	138,084	874
Health Room:	0.500	19,917	-		0.563	22,427	-
Curriculum/Staff Development:	-	-	2,332		-	-	1,580
Student Support Services:	-	-	4		-	-	28
TOTALS:	38.632	\$ 3,091,514	\$ 38,726		38.779	\$ 3,046,394	\$ 25,400

192 HIGH PEAKS ELEMENTARY				193 COMMUNITY MONTESSORI			
	Staff	Total Budget \$1,733,227 non-SRA	SRA		Staff	Total Budget \$1,774,087 non-SRA	SRA
Utilities:	-	\$ 40,851	\$ -		-	\$ 40,131	\$ -
Regular Education:	14.780	1,200,530	24,995		13.842	1,109,285	16,722
Special Education:	1.033	56,866	-		1.000	88,836	-
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	0.690	62,801	-		1.100	100,100	-
Extra Curricular Education:	-	2,956	-		-	4,435	-
Talented & Gifted:	0.174	7,013	-		0.148	5,964	-
Library Services:	0.350	31,984	178		0.500	45,610	-
School Administration:	2.875	224,140	3,820		2.750	224,908	1,484
Maintenance:	1.250	63,198	1,744		1.750	91,321	1,151
Health Room:	0.300	11,951	-		0.375	14,937	-
Curriculum/Staff Development:	-	-	200		-	-	1,787
Student Support Services:	-	-	-		0.500	27,416	-
TOTALS:	21.452	\$ 1,702,290	\$ 30,937		21.965	\$ 1,752,943	\$ 21,144

196 WHITTIER ELEMENTARY			
	Staff	Total Budget \$2,837,721 non-SRA	SRA
Utilities:	-	\$ 34,002	\$ -
Regular Education:	24.277	1,910,071	15,102
Special Education:	2.400	195,459	137
Vocational Education:	-	-	-
English as a Second Language:	2.500	227,501	-
Extra Curricular Education:	-	5,173	-
Talented & Gifted:	0.262	10,558	-
Library Services:	1.000	91,215	-
School Administration:	3.000	232,664	19
Maintenance:	1.750	91,321	983
Health Room:	0.563	22,427	-
Curriculum/Staff Development:	-	-	1,089
Student Support Services:	-	-	-
TOTALS:	35.752	\$ 2,820,391	\$ 17,330



Our Schools (continued)

Middle School Budgets

225 BROOMFIELD HEIGHTS MIDDLE				230 MANHATTAN MIDDLE			
	Staff	Total Budget \$3,775,757 non-SRA	SRA		Staff	Total Budget \$3,927,047 non-SRA	SRA
Utilities:	-	\$ 114,062	\$ -		-	\$ 147,400	\$ -
Regular Education:	24.692	2,061,370	38,599		24.490	2,050,166	37,625
Special Education:	8.778	563,371	906		9.764	656,022	719
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	1.000	91,000	755		1.670	152,005	598
Extra Curricular Education:	-	23,645	-		-	17,001	-
Talented & Gifted:	0.184	7,415	340		0.184	7,415	500
Library Services:	1.000	91,215	3,399		1.000	91,215	6,410
School Administration:	5.000	407,149	1,058		5.000	381,820	-
Maintenance:	3.000	149,775	5,288		3.000	149,775	3,886
Health Room:	-	-	-		-	-	-
Curriculum/Staff Development:	-	-	2,872		-	-	11,173
Student Support Services:	2.500	212,783	755		2.500	212,783	534
TOTALS:	46.154	\$ 3,721,785	\$ 53,972		47.608	\$ 3,865,602	\$ 61,445

240 CASEY MIDDLE				250 CENTENNIAL MIDDLE			
	Staff	Total Budget \$4,264,154 non-SRA	SRA		Staff	Total Budget \$3,801,412 non-SRA	SRA
Utilities:	-	\$ 52,679	\$ -		-	\$ 116,768	\$ -
Regular Education:	30.360	2,513,109	36,098		27.655	2,309,889	27,096
Special Education:	6.125	472,021	-		3.190	265,653	577
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	2.800	254,801	-		2.000	182,001	241
Extra Curricular Education:	-	14,151	-		-	21,176	-
Talented & Gifted:	0.216	8,707	-		0.207	8,341	1,565
Library Services:	1.000	91,215	1,204		1.000	91,215	4,828
School Administration:	5.000	437,639	500		4.500	394,370	3,585
Maintenance:	3.250	161,466	6,735		3.000	149,775	4,013
Health Room:	-	-	-		-	-	-
Curriculum/Staff Development:	-	-	533		-	-	6,436
Student Support Services:	2.500	212,783	513		2.500	212,783	1,100
TOTALS:	51.251	\$ 4,218,571	\$ 45,583		44.052	\$ 3,751,971	\$ 49,441

252 ANGEVINE MIDDLE				254 LOUISVILLE MIDDLE			
	Staff	Total Budget \$4,768,705 non-SRA	SRA		Staff	Total Budget \$4,064,995 non-SRA	SRA
Utilities:	-	\$ 179,988	\$ -		-	\$ 153,700	\$ -
Regular Education:	30.500	2,525,040	46,742		28.200	2,389,378	46,117
Special Education:	10.190	652,782	1,000		7.252	499,953	549
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	2.500	227,501	2,000		0.670	61,003	-
Extra Curricular Education:	-	25,409	-		-	25,762	-
Talented & Gifted:	1.219	93,958	-		0.219	8,825	298
Library Services:	1.000	91,215	5,000		1.000	91,215	7,600
School Administration:	5.500	525,152	12,203		5.000	428,255	-
Maintenance:	3.750	184,848	7,000		3.250	161,466	3,700
Health Room:	-	-	-		-	-	-
Curriculum/Staff Development:	-	-	3,000		-	-	807
Student Support Services:	2.000	185,367	500		2.000	185,367	1,000
TOTALS:	56.659	\$ 4,691,260	\$ 77,445		47.591	\$ 4,004,924	\$ 60,071



Our Schools (continued)

Middle School Budgets

260 PLATT MIDDLE				270 SOUTHERN HILLS MIDDLE			
	Staff	Total Budget \$3,218,477			Staff	Total Budget \$3,535,138	
		non-SRA	SRA			non-SRA	SRA
Utilities:	-	\$ 178,321	\$ -		-	\$ 143,951	\$ -
Regular Education:	23.590	1,948,831	31,905		24.820	2,054,083	35,526
Special Education:	1.500	133,254	400		6.252	411,115	744
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	-	-	-		-	-	-
Extra Curricular Education:	-	27,850	-		-	23,645	-
Talented & Gifted:	0.178	7,175	300		0.191	7,699	-
Library Services:	1.000	91,215	300		1.000	91,215	4,142
School Administration:	5.000	421,612	-		5.000	422,369	-
Maintenance:	3.750	184,848	5,800		3.000	149,775	5,512
Health Room:	-	-	-		-	-	-
Curriculum/Staff Development:	-	-	900		-	-	3,320
Student Support Services:	2.000	185,366	400		1.960	181,659	383
TOTALS:	37.018	\$ 3,178,472	\$ 40,005		42.223	\$ 3,485,511	\$ 49,627



Our Schools (continued)

High School Budgets

310 BOULDER HIGH SCHOOL				315 BROOMFIELD HIGH SCHOOL			
	Staff	Total Budget \$10,524,706 non-SRA	SRA		Staff	Total Budget \$8,055,088 non-SRA	SRA
Utilities:	-	\$ 366,336	\$ -	Utilities:	-	\$ 283,882	\$ -
Regular Education:	78.830	6,698,922	171,435	Regular Education:	58.450	4,883,232	117,981
Special Education:	11.690	786,037	2,332	Special Education:	12.908	822,451	1,651
Vocational Education:	0.800	68,405	-	Vocational Education:	0.600	51,302	3,935
English as a Second Language:	1.800	163,801	1,021	English as a Second Language:	0.500	45,500	-
Extra Curricular Education:	-	89,650	-	Extra Curricular Education:	-	84,918	-
Talented & Gifted:	0.453	27,032	-	Talented & Gifted:	0.386	24,332	-
Library Services:	2.000	139,723	-	Library Services:	1.600	120,320	-
School Administration:	12.750	1,040,525	11,500	School Administration:	10.350	870,097	5,218
Maintenance:	10.500	481,291	26,786	Maintenance:	8.850	413,097	9,541
Health Room:	-	-	-	Health Room:	-	-	-
Curriculum/Staff Development:	-	-	700	Curriculum/Staff Development:	-	-	567
Student Support Services:	5.100	448,835	375	Student Support Services:	3.600	314,734	2,330
TOTALS:	123.923	\$10,310,557	\$ 214,149	TOTALS:	97.244	\$ 7,913,865	\$ 141,223
320 CENTAURUS HIGH SCHOOL				330 FAIRVIEW HIGH SCHOOL			
	Staff	Total Budget \$7,084,369 non-SRA	SRA		Staff	Total Budget \$11,540,672 non-SRA	SRA
Utilities:	-	\$ 288,011	\$ -	Utilities:	-	\$ 424,260	\$ -
Regular Education:	46.400	3,883,805	110,655	Regular Education:	89.380	7,476,933	139,231
Special Education:	11.728	753,384	3,712	Special Education:	15.924	1,018,680	3,446
Vocational Education:	0.600	51,302	6,518	Vocational Education:	0.200	17,101	-
English as a Second Language:	2.240	203,908	1,568	English as a Second Language:	1.220	111,112	-
Extra Curricular Education:	-	92,336	-	Extra Curricular Education:	-	127,554	-
Talented & Gifted:	1.333	107,703	1,255	Talented & Gifted:	0.490	28,523	5,265
Library Services:	1.000	91,215	-	Library Services:	2.000	139,723	-
School Administration:	9.500	821,392	2,946	School Administration:	13.000	1,073,710	10,084
Maintenance:	6.750	318,736	9,306	Maintenance:	10.000	464,313	12,495
Health Room:	-	-	-	Health Room:	-	-	-
Curriculum/Staff Development:	-	-	2,634	Curriculum/Staff Development:	-	-	1,854
Student Support Services:	4.000	332,885	1,098	Student Support Services:	5.700	483,925	2,463
TOTALS:	83.551	\$ 6,944,677	\$ 139,692	TOTALS:	137.914	\$11,365,834	\$ 174,838
350 NEW VISTA HIGH SCHOOL				360 MONARCH HIGH SCHOOL			
	Staff	Total Budget \$2,250,135 non-SRA	SRA		Staff	Total Budget \$9,032,711 non-SRA	SRA
Utilities:	-	\$ 105,172	\$ -	Utilities:	-	\$ 282,680	\$ -
Regular Education:	12.631	1,051,802	41,311	Regular Education:	64.214	5,447,171	124,696
Special Education:	2.000	177,672	301	Special Education:	16.520	1,107,299	1,361
Vocational Education:	-	-	-	Vocational Education:	0.800	68,405	7,865
English as a Second Language:	0.150	13,708	100	English as a Second Language:	0.800	72,801	450
Extra Curricular Education:	-	60,682	-	Extra Curricular Education:	-	103,231	-
Talented & Gifted:	0.233	18,166	-	Talented & Gifted:	0.413	25,420	349
Library Services:	1.375	109,406	-	Library Services:	1.800	130,022	1,996
School Administration:	4.550	424,896	1,897	School Administration:	10.500	891,062	16,095
Maintenance:	2.750	134,884	2,601	Maintenance:	9.000	417,549	7,629
Health Room:	-	-	-	Health Room:	-	-	-
Curriculum/Staff Development:	-	-	288	Curriculum/Staff Development:	-	-	1,241
Student Support Services:	1.000	106,682	567	Student Support Services:	3.500	324,390	999
TOTALS:	24.689	\$ 2,203,070	\$ 47,065	TOTALS:	107.547	\$ 8,870,030	\$ 162,681



Our Schools (continued)

High School Budgets (continued)

	440 ARAPAHOE RIDGE HIGH SCH				490 TECHNICAL EDUCATION CNTR		
	Staff	Total Budget \$1,906,937			Staff	Total Budget \$2,082,337	
		non-SRA	SRA			non-SRA	SRA
Utilities:	-	\$ -	\$ -	-	-	\$ 245,310	\$ -
Regular Education:	8.622	722,695	28,010	-	-	-	-
Special Education:	2.000	177,672	-	-	-	-	-
Vocational Education:	-	-	-	-	18.707	1,530,907	-
English as a Second Language:	2.500	227,501	400	-	-	-	-
Extra Curricular Education:	-	28,101	-	-	-	81,201	-
Talented & Gifted:	0.020	806	-	-	-	-	-
Library Services:	0.875	63,801	-	-	-	-	-
School Administration:	4.917	496,143	2,299	-	-	-	-
Maintenance:	1.000	40,361	2,382	-	4.500	224,919	-
Health Room:	-	-	-	-	-	-	-
Curriculum/Staff Development:	-	-	809	-	-	-	-
Student Support Services:	1.289	115,757	200	-	-	-	-
TOTALS:	21.223	\$ 1,872,837	\$ 34,100		23.207	\$ 2,082,337	\$ -



Our Schools (continued)

Multi-Level School Budgets

502 MONARCH K-8 SCHOOL				503 NEDERLAND MIDDLE/SENIOR			
	Staff	Total Budget \$5,202,984 non-SRA	SRA		Total Budget \$3,042,587 non-SRA	SRA	
Utilities:	-	\$ 206,625	\$ -		\$ 134,825	\$ -	
Regular Education:	39.280	3,217,404	43,848		1,361,090	35,453	
Special Education:	10.581	743,733	500		497,244	300	
Vocational Education:	-	-	-		-	-	
English as a Second Language:	-	-	-		18,201	-	
Extra Curricular Education:	-	25,894	-		54,492	-	
Talented & Gifted:	0.378	15,234	350		19,134	130	
Library Services:	1.000	91,219	2,000		109,410	-	
School Administration:	6.250	515,600	4,328		519,459	2,430	
Maintenance:	3.500	173,157	3,100		190,136	7,000	
Health Room:	0.500	19,917	-		-	-	
Curriculum/Staff Development:	-	-	800		-	500	
Student Support Services:	1.500	139,025	250		92,683	100	
TOTALS:	62.989	\$ 5,147,808	\$ 55,176	36.776	\$ 2,996,674	\$ 45,913	

505 ASPEN CREEK K-8				506 ELDORADO K-8			
	Staff	Total Budget \$5,908,597 non-SRA	SRA		Total Budget \$5,853,188 non-SRA	SRA	
Utilities:	-	\$ 161,773	\$ -		\$ 166,942	\$ -	
Regular Education:	42.585	3,513,341	-		3,824,545	45,155	
Special Education:	17.461	1,086,194	85,651		504,354	-	
Vocational Education:	-	-	704		-	-	
English as a Second Language:	-	-	-		185,709	-	
Extra Curricular Education:	-	31,283	-		25,245	-	
Talented & Gifted:	0.428	17,248	-		18,942	-	
Library Services:	1.000	91,219	3,512		91,219	1,000	
School Administration:	6.000	543,525	4,251		611,895	1,000	
Maintenance:	4.000	196,538	108		208,230	7,000	
Health Room:	0.563	22,427	10,684		22,427	-	
Curriculum/Staff Development:	-	-	608		-	-	
Student Support Services:	1.500	139,025	506		139,025	500	
TOTALS:	73.537	\$ 5,802,573	\$ 106,024	70.861	\$ 5,798,533	\$ 54,655	

507 HALCYON				461 BOULDER UNIVERSAL			
	Staff	Total Budget \$468,333 non-SRA	SRA		Total Budget \$795,810 non-SRA	SRA	
Utilities:	-	\$ 5,369	\$ -		\$ -	\$ -	
Regular Education:	1.000	85,505	-		433,550	-	
Special Education:	4.000	355,346	577		53,301	-	
Vocational Education:	-	-	3,494		-	-	
English as a Second Language:	-	-	-		-	-	
Extra Curricular Education:	-	-	-		-	-	
Talented & Gifted:	-	-	-		806	-	
Library Services:	-	-	-		-	-	
School Administration:	-	-	-		152,248	-	
Maintenance:	0.375	17,667	-		-	-	
Health Room:	-	-	309		-	-	
Curriculum/Staff Development:	-	-	66		-	-	
Student Support Services:	-	-	-		155,905	-	
TOTALS:	5.375	\$ 463,887	\$ 4,446	9.190	\$ 795,810	\$ -	



Our Schools (continued)

Multi-Level School Budgets (continued)

508 BOULDER EXPLORE					595 ALTERNATIVE LEARNING OPTIONS				
	Staff	Total Budget \$328,836				Staff	Total Budget \$268,871		
		non-SRA	SRA				non-SRA	SRA	
Utilities:	-	\$ -	\$ -	-		-	\$ -	\$ -	-
Regular Education:	-	328,836	-	-		0.500	43,137	-	-
Special Education:	-	-	-	-		-	-	-	-
Vocational Education:	-	-	-	-		-	-	-	-
English as a Second Language:	-	-	-	-		-	-	-	-
Extra Curricular Education:	-	-	-	-		-	-	-	-
Talented & Gifted:	-	-	-	-		-	-	-	-
Library Services:	-	-	-	-		-	-	-	-
School Administration:	-	-	-	-		1.300	124,460	-	-
Maintenance:	-	-	-	-		-	-	-	-
Health Room:	-	-	-	-		-	-	-	-
Curriculum/Staff Development:	-	-	-	-		-	-	-	-
Student Support Services:	-	-	-	-		1.200	101,274	-	-
TOTALS:	-	\$ 328,836	\$ -	-		3.000	\$ 268,871	\$ -	-

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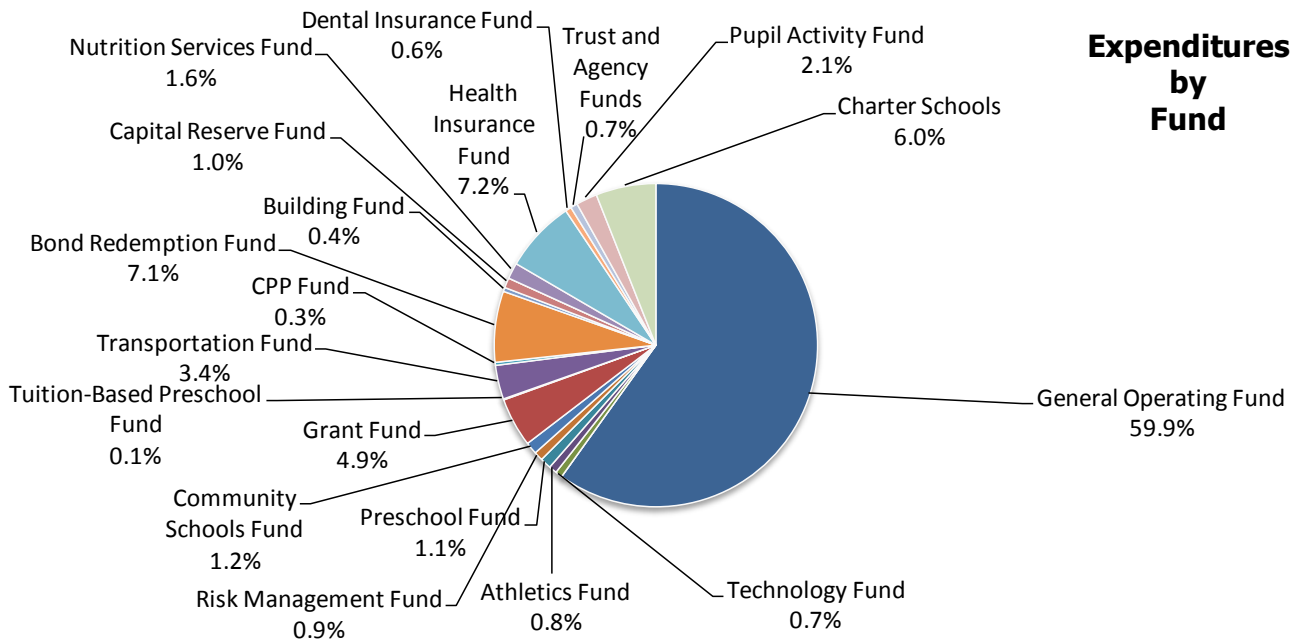
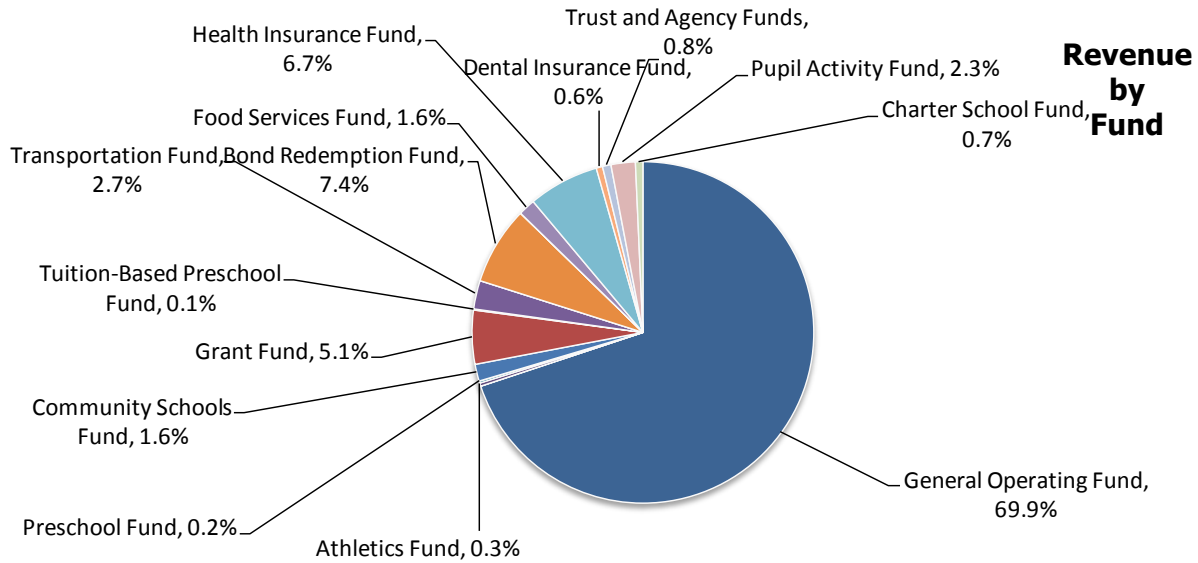
All Funds

Summary

	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
Beginning Balance	\$ 143,688,948	\$ 220,334,679	\$ 156,456,394	\$ 119,163,815	\$ 81,996,064	\$ 68,940,139
Revenues	513,502,990	351,090,525	366,323,052	369,481,427	369,116,445	382,836,011
Transfers In	33,855,310	34,989,393	45,190,240	38,527,653	38,078,334	38,380,147
Total Resources	691,047,248	606,414,597	567,969,686	527,172,895	489,190,843	490,156,297
Expenditures	436,857,258	414,968,810	403,615,631	406,649,179	382,172,369	397,257,711
Emergency Reserves	-	-	-	-	-	19,006,961
Transfers Out	33,855,310	34,989,393	45,190,240	38,527,653	38,078,334	38,380,147
Total Uses	470,712,568	449,958,203	448,805,871	445,176,832	420,250,703	454,644,819
Ending Balance	\$ 220,334,679	\$ 156,456,394	\$ 119,163,815	\$ 81,996,064	\$ 68,940,139	\$ 35,511,478



All Funds (continued)





All Funds (continued)

Beginning Balance Summary

	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
FUND:						
General Operating Fund	\$ 19,588,017	\$ 16,312,839	\$ 17,522,615	\$ 27,691,444	\$ 24,985,178	\$ 21,670,487
Technology Fund	794,170	2,078,093	1,054,230	1,339,234	1,056,027	1,075,431
Athletics Fund	273,506	188,930	240,756	402,076	398,455	299,533
Preschool Fund	-	-	-	769,839	893,286	332,143
Risk Management Fund	167,999	226,588	123,247	93,731	104,944	100,000
Community Schools Fund	809,871	595,962	488,689	166,666	196,781	666,899
Grant Fund	-	-	(1,422,177)	-	-	-
Tuition-Based Preschool Fund	53,210	84,197	123,690	106,469	104,503	16,364
Transportation Fund	627,240	812,240	905,330	261,429	368,777	636,216
CPP Fund	79,217	149,061	92,136	55,863	69,942	44,000
Bond Redemption Fund	17,282,227	20,663,878	24,032,073	24,325,632	24,457,080	24,898,351
Building Fund	87,195,962	162,152,708	94,510,828	40,349,760	5,480,878	2,179,257
Capital Reserve Fund	7,041,878	7,675,728	7,039,026	6,715,787	7,211,885	1,410,862
Food Services Fund	508,090	334,112	(364,156)	185,889	175,308	187,102
Health Insurance Fund	1,300,083	865,801	4,471,192	8,528,606	7,507,165	4,850,045
Dental Insurance Fund	817,329	924,125	287,142	482,931	472,317	452,103
Trust and Agency Funds	1,402,122	940,001	854,104	830,126	1,076,076	2,086,076
Pupil Activity Fund	2,321,977	2,147,463	2,431,877	2,582,322	2,894,253	3,209,303
Charter School Fund	3,426,050	4,182,953	4,065,792	4,276,011	4,543,209	4,825,967
GRAND TOTAL:	\$ 143,688,948	\$ 220,334,679	\$ 156,456,394	\$ 119,163,815	\$ 81,996,064	\$ 68,940,139



All Funds (continued)

Revenue Summary

	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
FUND:						
General Operating Fund	\$ 233,318,722	\$ 241,136,833	\$ 254,596,472	\$ 255,058,420	\$ 259,566,857	\$ 267,268,278
Technology Fund	273,280	285,469	174,980	182,340	155,836	178,272
Athletics Fund	956,730	1,211,685	1,231,596	1,225,756	1,238,325	1,220,000
Preschool Fund	-	-	-	-	404,250	651,585
Risk Management Fund	235,080	48,781	22,736	94,495	25,890	10,000
Community Schools Fund	5,018,588	4,970,801	5,019,627	5,289,670	5,697,200	6,103,906
Grant Fund	12,286,854	13,638,650	22,879,479	13,175,619	11,603,961	19,500,000
Tuition-Based Preschool Fund	599,024	677,448	771,365	846,924	464,808	488,979
Transportation Fund	9,716,520	10,022,839	10,463,531	10,525,472	10,602,238	10,417,000
CPP Fund	-	-	-	-	-	-
Bond Redemption Fund	25,237,980	31,786,817	28,233,752	28,298,191	28,581,014	28,300,935
Building Fund	184,232,807	4,336,005	730,150	150,780	25,000	6,000
Capital Reserve Fund	961,762	186,852	129,196	5,083,306	156,969	139,638
Food Services Fund	5,309,674	5,109,777	5,031,955	5,537,697	5,988,588	6,315,079
Health Insurance Fund	22,481,472	24,240,020	23,290,480	24,363,793	24,066,925	25,658,955
Dental Insurance Fund	2,143,336	2,204,958	2,166,496	2,153,026	2,201,000	2,241,172
Trust and Agency Funds	2,017,227	2,276,001	2,669,507	2,879,084	3,740,000	2,921,000
Pupil Activity Fund	7,535,399	8,160,073	8,315,935	8,716,662	8,803,829	8,825,838
Charter School Fund	1,178,535	797,516	595,795	5,900,192	5,793,755	2,589,374
GRAND TOTAL:	\$ 513,502,990	\$ 351,090,525	\$ 366,323,052	\$ 369,481,427	\$ 369,116,445	\$ 382,836,011



All Funds (continued)

Transfers In Summary

	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
FUND:						
General Operating Fund	\$ 776,427	\$ 642,605	\$ 742,605	\$ 587,605	\$ 897,282	\$ 923,032
Technology Fund	2,588,516	3,056,159	2,159,918	1,831,226	2,202,945	1,667,613
Athletics Fund	2,019,223	1,934,415	1,934,415	1,934,415	1,934,415	1,934,415
Preschool Fund	-	-	1,080,801	2,575,015	2,896,026	3,541,425
Risk Management Fund	4,162,692	2,779,703	2,797,771	2,518,191	2,948,663	3,383,837
Community Schools Fund	-	-	-	-	-	-
Grant Fund	-	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-	-
Transportation Fund	991,068	1,363,003	1,163,003	2,243,207	2,385,212	2,732,212
CPP Fund	1,133,302	1,190,510	1,122,240	1,064,909	1,064,792	1,093,182
Bond Redemption Fund	-	-	-	-	-	-
Building Fund	-	-	-	-	-	-
Capital Reserve Fund	3,763,313	3,918,109	10,888,535	5,854,830	3,687,515	2,561,997
Food Services Fund	225,000	225,000	1,254,000	398,501	225,000	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	19,836,484	20,317,434
GRAND TOTAL:	\$ 33,855,310	\$ 34,989,393	\$ 45,190,240	\$ 38,527,653	\$ 38,078,334	\$ 38,380,147



All Funds (continued)

Expenditure Summary

	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
FUND:						
General Operating Fund	\$ 204,516,444	\$ 207,082,981	\$ 200,978,174	\$ 220,665,299	\$ 226,704,393	\$ 237,678,550
Technology Fund	1,577,873	4,365,491	2,049,894	2,296,773	2,339,377	2,836,229
Athletics Fund	3,060,529	3,094,274	3,004,691	3,163,792	3,271,662	3,353,348
Preschool Fund	-	-	310,962	2,451,568	3,861,419	4,393,352
Risk Management Fund	4,339,183	2,931,824	2,850,023	2,601,473	2,979,497	3,392,075
Community Schools Fund	4,231,070	4,210,469	4,374,045	4,446,950	4,329,800	4,818,471
Grant Fund	12,286,854	15,060,827	21,457,302	13,175,619	11,603,961	19,500,000
Tuition-Based Preschool Fund	568,036	637,956	788,586	848,890	476,784	490,624
Transportation Fund	10,522,588	11,292,752	12,270,435	12,661,331	12,720,011	13,383,911
CPP Fund	1,063,458	1,212,328	1,127,952	1,022,774	1,060,282	1,074,594
Bond Redemption Fund	21,856,329	28,418,622	27,940,193	28,166,743	28,139,743	28,110,380
Building Fund	109,276,061	71,977,885	54,891,218	35,019,662	3,326,621	1,535,257
Capital Reserve Fund	4,091,225	4,741,663	11,340,970	10,442,038	9,645,507	3,992,716
Food Services Fund	5,708,652	6,033,045	5,735,910	5,946,779	6,201,794	6,531,244
Health Insurance Fund	22,915,754	21,234,629	21,133,066	25,385,234	26,724,045	28,654,384
Dental Insurance Fund	2,036,540	2,241,941	2,070,706	2,163,640	2,221,214	2,334,388
Trust and Agency Funds	2,479,348	2,361,898	2,693,485	2,633,135	2,730,000	2,830,000
Pupil Activity Fund	7,709,913	7,875,659	8,165,491	8,404,731	8,488,778	8,531,222
Charter School Fund	18,617,401	20,194,566	20,432,528	25,152,748	25,347,481	23,816,966
GRAND TOTAL:	\$ 436,857,258	\$ 414,968,810	\$ 403,615,631	\$ 406,649,179	\$ 382,172,369	\$ 397,257,711



All Funds (continued)

Reserves Summary

	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
FUND:						
General Operating Fund	\$ -	\$ -	\$ -	\$ -	\$ -	14,756,482
Technology Fund	-	-	-	-	-	85,087
Athletics Fund	-	-	-	-	-	100,600
Preschool Fund	-	-	-	-	-	131,801
Risk Management Fund	-	-	-	-	-	101,762
Community Schools Fund	-	-	-	-	-	144,554
Grant Fund	-	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-	14,719
Transportation Fund	-	-	-	-	-	401,517
CPP Fund	-	-	-	-	-	32,238
Bond Redemption Fund	-	-	-	-	-	-
Building Fund	-	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	-	119,781
Food Services Fund	-	-	-	-	-	195,937
Health Insurance Fund	-	-	-	-	-	1,854,616
Dental Insurance Fund	-	-	-	-	-	358,887
Trust and Agency Funds	-	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-	-
Charter School Fund	-	-	-	-	-	708,980
GRAND TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ -	19,006,961



All Funds (continued)

Transfers Out Summary

	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
FUND:						
General Operating Fund	\$ 32,853,883	\$ 33,486,681	\$ 44,192,074	\$ 37,686,992	\$ 37,074,437	\$ 37,426,765
Technology Fund	-	-	-	-	-	-
Athletics Fund	-	-	-	-	-	-
Preschool Fund	-	-	-	-	-	-
Risk Management Fund	-	-	-	-	-	-
Community Schools Fund	1,001,427	867,605	967,605	812,605	897,282	923,032
Grant Fund	-	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	76,163	-
Transportation Fund	-	-	-	-	-	-
CPP Fund	-	35,107	30,561	28,056	30,452	30,350
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	\$ 38,527,653	\$ 38,078,334	\$ 38,380,147



All Funds (continued)

Ending Balance Summary

	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
FUND:						
General Operating Fund	\$ 16,312,839	17,522,615	\$ 27,691,444	\$ 24,985,178	\$ 21,670,487	\$ -
Technology Fund	2,078,093	1,054,230	1,339,234	1,056,027	1,075,431	-
Athletics Fund	188,930	240,756	402,076	398,455	299,533	-
Preschool Fund	-	-	769,839	893,286	332,143	-
Risk Management Fund	226,588	123,247	93,731	104,944	100,000	-
Community Schools Fund	595,962	488,689	166,666	196,781	666,899	884,748
Grant Fund*	-	(1,422,177)	-	-	-	-
Tuition-Based Preschool Fund	84,197	123,690	106,469	104,503	16,364	-
Transportation Fund	812,240	905,330	261,429	368,777	636,216	-
CPP Fund	149,061	92,136	55,863	69,942	44,000	-
Bond Redemption Fund	20,663,878	24,032,073	24,325,632	24,457,080	24,898,351	25,088,906
Building Fund	162,152,708	94,510,828	40,349,760	5,480,878	2,179,257	650,000
Capital Reserve Fund	7,675,728	7,039,026	6,715,787	7,211,885	1,410,862	-
Food Services Fund	334,112	(364,156)	185,889	175,308	187,102	-
Health Insurance Fund	865,801	4,471,192	8,528,606	7,507,165	4,850,045	-
Dental Insurance Fund	924,125	287,142	482,931	472,317	452,103	-
Trust and Agency Funds	940,001	854,104	830,126	1,076,076	2,086,076	2,177,076
Pupil Activity Fund	2,147,463	2,431,877	2,582,322	2,894,253	3,209,303	3,503,919
Charter School Fund	4,182,953	4,065,792	4,276,011	4,543,209	4,825,967	3,206,829
GRAND TOTAL:	\$ 220,334,679	\$ 156,456,394	\$ 119,163,815	\$ 81,996,064	\$ 68,940,139	\$ 35,511,478

* 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, 2012, Comprehensive Annual Financial Report (CAFR) identifies \$6.2M as an accrued obligation for compensated absences as of 6/30/2012.



All Funds (continued)

Summary of Fund Balance Changes

	Beginning Fund Balance	2012-13 Reserves	Net Beginning Fund Balance	Ending Fund Balance	Net Change	% Net Change
FUND:						
General Operating Fund	\$ 21,670,487	\$ 14,291,958	\$ 7,378,529	\$ -	\$ (7,378,529)	-100%
Technology Fund	1,075,431	99,326	976,105	-	(976,105)	-100%
Athletics Fund	299,533	103,482	196,051	-	(196,051)	-100%
Preschool Fund	332,143	122,143	210,000	-	(210,000)	-100%
Risk Management Fund	100,000	89,231	10,769	-	(10,769)	0%
Community Schools Fund	666,899	135,953	530,946	884,748	353,802	67%
Grant Fund	-	-	-	-	-	-
Tuition-Based Preschool Fund	16,364	14,364	2,000	-	(2,000)	-100%
Transportation Fund	636,216	385,716	250,500	-	(250,500)	-
CPP Fund	44,000	32,164	11,836	-	(11,836)	-100%
Bond Redemption Fund	24,898,351	-	24,898,351	25,088,906	190,555	1%
Building Fund	2,179,257	-	2,179,257	650,000	(1,529,257)	-70%
Capital Reserve Fund	1,410,862	320,535	1,090,327	-	(1,090,327)	-100%
Food Services Fund	187,102	187,102	-	-	-	-
Health Insurance Fund	4,850,045	4,838,175	11,870	-	(11,870)	-100%
Dental Insurance Fund	452,103	383,018	69,085	-	(69,085)	-100%
Trust and Agency Funds	2,086,076	-	2,086,076	2,177,076	91,000	4%
Pupil Activity Fund	3,209,303	-	3,209,303	3,503,919	294,616	9%
Charter School Fund	4,825,967	705,970	4,119,997	3,206,829	(913,168)	-22%
GRAND TOTAL:	\$ 68,940,139	\$ 21,709,137	\$ 47,231,002	\$ 35,511,478	\$ (11,719,524)	

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, 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 2012-13 but completed over the summer break in the 2013-14 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

FUND:	2012-13		2013-14	
	Budgeted Expenditures	Budgeted Expenditures	Budgeted Expenditures	Budgeted Expenditures
		Per Student FTE		Per Student FTE
Operating Funds	\$ 275,094,482	\$ 9,631	\$ 280,288,991	\$ 9,742
CPP Fund	1,072,118	38	1,074,594	37
Grant Fund	19,500,000	683	19,500,000	678
Special Revenue Funds	13,335,975	467	13,874,535	482
Food Services Fund	6,236,742	218	6,531,244	227
Internal Service Funds*	28,841,401	1,009	30,988,772	1,077
Bond Redemption Fund	28,139,743	985	28,110,380	977
Capital Project Funds	14,871,921	521	5,527,973	192
Trust/Agency Funds	11,218,778	393	11,361,222	395
Total Budget	\$ 398,311,160	\$ 13,945	\$ 397,257,711	\$ 13,807
BUDGETED ENROLLMENT:	<u>2012-13</u>		<u>2013-14</u>	
Student Enrollment	29,766		30,004	
Student FTE	28,567.8		28,770.7	

* 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'd 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	-	-	1.400	17.133	0.464	-	-	-	3.044	1.324	-	23.365
103 IT - ELEM LEVEL	-	-	-	-	-	-	-	5.665	-	-	-	5.665
119 BEAR CREEK ELEMENTARY	-	1.000	-	20.407	1.000	-	-	-	3.405	2.000	1.750	29.562
120 BIRCH ELEMENTARY	-	1.000	-	20.317	0.817	-	-	-	3.670	2.050	2.000	29.854
124 COLUMBINE ELEMENTARY	-	1.000	-	30.668	1.499	-	-	-	5.239	2.150	2.500	43.056
127 CREST VIEW ELEMENTARY	-	1.000	0.600	33.280	1.000	-	-	-	5.005	2.625	2.750	46.260
130 DOUGLASS ELEMENTARY	-	1.000	-	22.476	1.000	-	-	-	3.637	2.250	2.000	32.363
131 SANCHEZ ELEMENTARY	-	1.000	-	24.932	0.413	-	-	-	7.541	1.675	2.000	37.561
132 EISENHOWER ELEMENTARY	-	1.000	-	24.275	1.000	-	-	-	9.214	2.000	2.500	39.989
134 EMERALD ELEMENTARY	-	1.000	-	20.402	-	-	-	-	5.797	1.875	2.500	31.574
136 FLATIRONS ELEMENTARY	-	1.000	-	15.313	0.500	-	-	-	3.303	1.875	1.750	23.741
138 FOOTHILL ELEMENTARY	-	1.000	0.400	28.854	1.000	-	-	-	6.896	2.500	3.000	43.650
141 GOLD HILL ELEMENTARY	-	0.100	-	2.377	-	-	-	-	0.473	0.271	0.250	3.471
144 HEATHERWOOD ELEMENTARY	-	1.000	-	19.843	1.000	-	-	-	5.729	2.000	2.500	32.072
147 JAMESTOWN ELEMENTARY	-	0.100	-	2.277	-	-	-	-	0.466	0.271	0.250	3.364
150 KOHL ELEMENTARY	-	1.000	-	25.931	1.000	-	-	-	6.816	2.375	2.500	39.622
153 LAFAYETTE ELEMENTARY	-	1.000	0.600	30.543	2.000	-	-	-	7.937	2.750	2.500	47.330
154 RYAN ELEMENTARY	-	1.000	-	22.526	2.000	-	-	-	5.455	1.925	2.000	34.906
156 FIRESIDE ELEMENTARY	-	1.000	-	24.594	1.000	-	-	-	3.050	2.125	2.500	34.269
157 LOUISVILLE ELEMENTARY	-	1.000	-	28.657	1.000	-	-	-	7.208	2.625	2.500	42.990
158 COAL CREEK ELEMENTARY	-	1.000	-	22.471	1.000	-	-	-	3.045	2.250	2.000	31.766
161 BC SIS	-	1.000	-	15.890	0.200	-	-	-	2.890	1.750	1.250	22.980
164 CREEKSIDE ELEMENTARY	-	1.000	-	20.478	0.450	-	-	-	7.039	2.125	2.000	33.092
166 MESA ELEMENTARY	-	1.000	-	17.833	0.500	-	-	-	3.739	2.000	1.750	26.822
169 NEDERLAND ELEMENTARY	-	1.000	-	15.513	0.500	-	-	-	5.532	1.900	2.500	26.945
180 PIONEER ELEMENTARY	-	1.000	-	27.327	1.000	-	-	-	6.047	2.000	3.000	40.374
185 SUPERIOR ELEMENTARY	-	1.000	0.400	26.854	1.000	-	-	-	4.253	2.375	2.750	38.632
190 UNIVERSITY HILL ELEM	-	1.000	-	26.384	1.000	-	-	-	5.520	2.125	2.750	38.779
192 HIGH PEAKS ELEMENTARY	-	1.000	-	14.503	0.350	-	-	-	2.474	1.875	1.250	21.452
193 COMMUNITY MONTESSORI	-	1.000	-	14.404	0.500	-	-	-	2.561	1.750	1.750	21.965
196 WHITTIER ELEMENTARY	-	1.000	-	25.377	1.000	-	-	-	4.625	2.000	1.750	35.752
1 ELEMENTARY SCHOOLS TOTAL	-	27.200	3.400	648.169	24.193	-	-	5.665	141.610	58.816	60.500	969.553
201 CURR DEPT - MIDDLE LEVEL	-	-	-	13.106	-	-	-	-	-	-	-	13.106
202 RESERVES - MIDDLE LEVEL	-	-	-	11.778	-	-	-	-	0.561	0.478	-	12.817
203 IT - MIDDLE LEVEL	-	-	-	-	-	-	-	4.668	-	-	-	4.668
225 BROOMFIELD HEIGHTS MIDDLE	-	1.000	1.000	28.567	3.000	-	-	-	6.587	3.000	3.000	46.154
230 MANHATTAN MIDDLE	-	1.000	1.000	30.260	3.000	-	-	-	6.348	3.000	3.000	47.608
240 CASEY MIDDLE	-	1.000	1.000	35.960	3.000	-	-	-	4.041	3.000	3.250	51.251
250 CENTENNIAL MIDDLE	-	1.000	1.000	31.320	3.000	-	-	-	2.232	2.500	3.000	44.052
252 ANGEVINE MIDDLE	-	1.000	2.000	35.800	4.000	-	-	-	7.609	2.500	3.750	56.659
254 LOUISVILLE MIDDLE	-	1.000	1.000	32.420	3.000	-	-	-	3.921	3.000	3.250	47.591
260 PLATT MIDDLE	-	1.000	1.000	23.690	3.000	-	-	-	1.578	3.000	3.750	37.018
270 SOUTHERN HILLS MIDDLE	-	1.000	1.000	26.420	2.960	-	-	-	4.843	3.000	3.000	42.223
2 MIDDLE SCHOOLS TOTAL	-	8.000	9.000	269.321	24.960	-	-	4.668	37.720	23.478	26.000	403.147
301 CURR DEPT - SENIOR LEVEL	-	-	-	7.225	-	-	-	-	-	-	-	7.225
302 RESERVES - SENIOR LEVEL	-	-	-	23.741	0.001	-	-	0.937	7.558	1.082	-	33.319
303 IT-HIGH SCHOOL LEVEL	-	-	-	-	-	-	-	4.667	-	-	-	4.667
310 BOULDER HIGH	-	1.000	4.000	86.574	5.300	-	-	1.000	10.799	7.750	7.500	123.923
315 BROOMFIELD HIGH	-	1.000	3.000	62.994	4.100	-	-	0.600	11.950	6.350	7.250	97.244
320 CENTAURUS HIGH	-	1.000	3.000	53.148	4.800	-	-	-	10.353	5.500	5.750	83.551
330 FAIRVIEW HIGH	-	1.000	4.000	93.804	6.500	-	-	1.000	15.610	8.000	8.000	137.914
350 NEW VISTA HIGH	-	1.000	0.800	14.395	2.000	-	-	0.375	1.119	2.750	2.250	24.689
360 MONARCH HIGH	-	1.000	3.000	73.514	4.500	-	-	0.800	11.233	6.500	7.000	107.547
3 SENIOR HIGH SCHOOLS TOTAL	-	6.000	17.800	415.395	27.201	-	-	9.379	68.622	37.932	37.750	620.079
440 ARAPAHOE RIDGE HIGH	-	1.000	2.000	12.822	1.300	-	-	0.375	1.809	1.917	-	21.223
461 BOULDER UNIVERSAL	-	0.300	0.500	5.670	-	-	1.800	-	0.020	0.900	-	9.190
490 TECHNICAL ED CENTER	-	-	-	10.187	3.000	-	1.000	-	2.520	2.000	4.500	23.207
4 VOCATIONAL/TECHNICAL SCHOOLS TOTAL	-	1.300	2.500	28.679	4.300	-	2.800	0.375	4.349	4.817	4.500	53.620
502 MONARCH K-8	-	1.000	1.500	42.713	2.500	-	-	-	8.026	3.750	3.500	62.989
503 NEDERLAND MIDDLE/SENIOR	-	1.000	1.490	19.548	2.000	-	-	0.375	5.863	3.500	3.000	36.776
505 ASPEN CREEK K-8	-	1.000	2.000	47.287	2.500	-	-	-	13.750	3.000	4.000	73.537
506 EL DORADO K-8	-	1.000	2.000	49.477	2.500	-	-	-	7.384	4.250	4.250	70.861
507 HALCYON	-	-	-	5.000	-	-	-	-	-	-	0.375	5.375
595 ALTERNATIVE LEARNING OPTIONS	-	0.300	0.400	0.500	-	-	1.200	-	-	0.600	-	3.000
5 COMBINATION SCHOOLS TOTAL	-	4.300	7.390	164.525	9.500	-	1.200	0.375	35.023	15.100	15.125	252.538



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'd 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	-	2.000
604 LEGAL COUNSEL OFFICE	-	-	-	-	-	-	2.200	-	-	-	-	2.200
605 CURRICULUM, ASSESSMENT & INSTR	-	-	-	-	-	-	-	-	-	2.500	-	2.500
608 PLANNING & ASSESSMENT	2.800	-	-	-	-	-	5.000	-	-	4.000	-	11.800
610 PRESCHOOL	-	-	-	-	-	-	-	-	-	0.471	-	0.471
611 SPECIAL EDUCATION	4.000	-	-	14.969	1.000	76.261	-	-	8.400	4.100	-	108.730
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
618 MIDDLE LEVEL ED ADMIN	0.200	-	-	-	-	-	-	-	-	-	-	0.200
619 SECONDARY ED ADMIN	2.050	-	-	-	-	-	0.500	-	-	1.000	-	3.550
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
634 LITERACY	1.000	-	-	-	4.500	-	-	-	-	1.000	-	6.500
635 DISTRICT-WIDE INSTRUCTION	-	-	0.109	0.371	-	-	3.292	-	-	-	-	3.772
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	-	-	-	-	-	1.000	-	-	0.750	10.950	13.700
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	1.000	-	8.500	-	17.500
688 BUDGET SERVICES	1.000	-	-	-	-	-	7.000	-	-	1.250	-	9.250
689 INFORMATION TECHNOLOGY	3.000	-	-	-	2.000	-	1.000	28.500	-	2.400	-	36.900
690 FINANCE & ACCOUNTING	1.600	-	-	-	-	-	7.700	-	-	6.250	-	15.550
695 PURCHASING	-	-	-	-	-	-	-	-	-	4.000	-	4.000
698 HEALTH SERVICES	-	-	-	-	-	10.200	-	-	3.300	3.000	-	16.500
6 CENTRALIZED SERVICES TOTAL	30.900	-	0.109	15.340	10.940	86.461	39.942	30.000	12.700	50.773	58.950	336.115
791 MATERIALS MANAGEMENT	-	-	-	-	-	-	0.800	-	-	-	7.150	7.950
792 PRINT SHOP	-	-	-	-	-	-	-	1.250	-	1.000	1.500	3.750
793 TELECOMMUNICATIONS	-	-	-	-	-	-	-	1.000	-	-	-	1.000
7 SERVICE CENTERS TOTAL	-	-	-	-	-	-	0.800	2.250	-	1.000	8.650	12.700
809 DISTRICT ALLOCATIONS	-	-	-	14.547	1.500	-	-	-	0.313	-	-	16.360
8 DISTRICT-WIDE COSTS TOTAL	-	-	-	14.547	1.500	-	-	-	0.313	-	-	16.360
925 SUMMIT CHARTER	-	-	-	0.100	-	-	-	-	-	-	-	0.100
932 BOULDER PREP CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
954 JUSTICE HIGH CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
956 PEAK TO PEAK CHARTER	-	-	-	3.500	-	-	-	-	1.087	-	-	4.587
971 EDUCATION CENTER BUILDING	-	-	-	-	-	-	-	-	-	-	4.000	4.000
9 OTHER OPERATIONAL UNITS TOTAL	-	-	-	5.600	-	-	-	-	1.087	-	4.000	10.687
TOTAL GENERAL OPERATING FUND	30.900	46.800	40.199	1,561.576	102.594	86.461	44.742	52.712	301.424	191.916	215.475	2,674.799
OTHER DISTRICT FUNDS												
16 ATHLETIC FUND	0.500	-	-	-	-	-	0.500	-	-	-	-	1.000
17 PRESCHOOL FUND	1.000	-	-	16.557	-	6.539	-	-	50.650	4.424	1.000	80.170
18 RISK MANAGEMENT FUND	0.600	-	-	-	-	-	1.200	-	-	0.250	-	2.050
19 COMMUNITY SCHOOL PROGRAM	1.250	-	-	-	-	-	9.000	-	69.060	5.500	2.000	86.810
22 GRANTS FUND	3.750	-	1.000	38.875	11.900	13.570	6.150	-	47.737	6.165	-	129.147
23 TUITION-BASED PRESCHOOL PROGRAM	-	-	-	2.443	-	-	-	-	6.885	0.250	-	9.578
25 TRANSPORTATION FUND	1.000	-	-	-	-	-	5.500	1.000	35.000	11.000	219.000	272.500
29 COLORADO PRESCHOOL PROGRAM	0.667	-	-	5.670	-	-	0.750	-	5.500	0.480	-	13.067
43 CAPITAL RESERVE FUND	0.500	-	-	-	-	-	7.750	0.500	-	1.250	0.500	10.500
51 FOOD SERVICES FUND	1.000	-	-	-	-	-	8.000	-	-	2.000	84.534	95.534
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	11.067	-	1.000	63.545	11.900	20.109	39.950	1.500	214.832	31.319	307.034	702.256
CHARTER SCHOOL FUND												
11 CHARTER SCHOOL FUND												
925 SUMMIT CHARTER	-	1.000	1.000	18.208	2.000	-	1.000	-	0.880	2.400	0.010	26.498
932 BOULDER PREP CHARTER	1.000	-	-	9.000	1.000	-	-	-	0.500	1.500	-	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	2.000	4.000	1.750	-	0.500	-	1.000	0.250	-	10.500
956 PEAK TO PEAK CHARTER	10.000	3.000	-	78.080	10.600	-	4.600	-	17.790	11.020	12.030	147.120
11 CHARTER SCHOOL FUND	11.000	6.000	3.000	130.288	15.475	0.100	6.450	0.500	31.170	17.070	13.840	234.893
ALL FUNDS GRAND TOTAL	52.967	52.800	44.199	1,755.409	129.969	106.670	91.142	54.712	547.426	240.305	536.349	3,611.948



School Allocation Formulas

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

Elementary Level

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

3. Classroom Teachers Class Size Formulas:
All elementary schools are staffed with a 1:24.2 ratio.

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

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

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

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

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

Enrollment	FTE
100 – 375	1.125 – 2.000
376 – 625	2.125 – 2.625
6 over	2.750

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

7. Paraeducators:

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

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

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



School Allocation Formulas (continued)

Elementary Level (continued)

8. 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 22.44 students as a middle level average. This staffing ratio was adjusted to include Reduced Class Size (RCS) teacher FTE. In previous years, RCS FTE was allocated as an additional 1.0 teacher FTE per 390 students. In addition, 7.52 FTE was allocated to the 13 middle schools based on identified free and reduced lunch student counts. The classroom teacher allocation includes art, music, and physical education teachers at the middle level.
4. Librarians: 1.0 FTE library/media specialist may be assigned to schools with over 375 students and partial FTE may be assigned to schools with enrollments under 375 students or multi-level schools at one site.
5. Counselors: Formula was adjusted to a range in 2013-14. Total student enrollment ranges are as follows: 100-350 = .50 FTE; 351-400 = 1.0 FTE; 401-500 = 1.5 FTE; 501 and over = 2.0 FTE. Service is for 10 days beyond the regular teaching assignment.
6. School Clerical Support: Clerical FTE are allocated based on a formula by the size of each school; adjustments made for schools with above average FRL populations.

Small (1-350)	1.0 – 1.50 FTE
Average (351-600)	2.5 – 3.00 FTE
7. Custodians: The custodial formula for middle schools is the sum of the building square footage/32,000; the custodial formula for K-8 schools is the sum of the building square footage/29,000. Rounding occurs at .250, .50, .750, and 1.0. The head custodian position is included within this allocation formula.
8. Paraeducators: The paraeducator allocation includes hours for regular programs and health rooms. Staffing is based on enrollment .02225 hours per student FTE. The overall average is approximately 1.35 paraeducator FTE per school.
9. Community Liaisons: 0.50 FTE at the following schools: Angevine, Broomfield Heights, Casey, Centennial and Manhattan.



School Allocation Formulas (continued)

Middle Level (continued)

10. School Discretionary Funds: The SRA is allocated at \$76 per pupil, plus an additional \$21 per student for special needs as indicated by counts of FRL, second language learners, and Special Education. A school size adjustment index amount is added to the total of SRA and special needs to address economies of scale issues. For the expense of the student accounting system, \$1.21 is allocated. The copier allocation is based on a formula established by the purchasing department detailing enrollment and copies per month. Based on enrollment, \$25 - \$500 is allocated per school for supplies related to printing reports. Staff development and curriculum development funds are distributed at \$18.70 per FTE teacher after a base allocation of \$500 per school. Extra duty pay to staff for taking on leadership roles is determined by a formula which has a program base dollar amount, with additional funds related to the number of teachers or numbers of students. All of these funds are totaled to comprise the SRA. Schools have the discretion to reallocate the funds within the total as long as they comply with state law and employee contracts.

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



School Allocation Formulas (continued)

High School

1. Principals: 1.0 FTE/school (Nederland Middle .5 / Senior .5)
2. Assistant Principals:
The formula for Assistant Principal allocations was revised for the 2013-14 school year. The revised formula is dependent on enrollment bands. Enrollment ranges of 1,000-1,700 receive 3.0 Assistant Principal FTE. Enrollment greater than 1,700 receives 4.0 Assistant Principal FTE. Schools with less than 1,000 students receive allocations based on individual site needs. These schools include Arapahoe Campus, Nederland, and New Vista.
3. Classroom Teachers Staffing Formula/Ratio:
The base teacher staffing formula was revised in 2013-14 to include Reduced Class Size Allocations. The base formula for most high school teacher FTE is 25.9:1. Small schools are staffed at the following ratios: Arapahoe Campus 19.7:1, Nederland 19.0:1 and New Vista 24.1:1. An additional 8.5 FTE is distributed based on identified free and reduced lunch student counts.

The classroom teacher allocations include art, music, and physical education teachers at the secondary level. Additional allocations are made for program needs i.e., International Baccalaureate, Advanced Placement, Hispanic Study Skills, and Vocational classes.
4. Multicultural Leadership Class: .20 FTE teaching position per high school campus.
5. Connections: .50 FTE at Boulder, Boulder Universal, Broomfield, Centaurus, Fairview and Monarch.
6. Librarians:
1.0 FTE at Boulder, Broomfield, Centaurus, Fairview, Monarch, New Vista
0.50 FTE at Arapahoe Campus and Nederland Senior
7. Counselors: 1.0 FTE per approximately 450 students. Service is for 10 days beyond the regular teaching assignment.
8. School Clerical Support: Clerical FTE are allocated based on a formula by the size of each school.
 - a. Small (100 -900), Medium (901 -1,500), Large (1,501-3,000).
 - b. Adjustments are made based on program needs.
9. Custodians: The custodial formula for high schools is the sum of the building square footage/33,000. Rounding occurs at .250, .50, .750, and 1.0. The head custodian position is included within this allocation formula.
10. Media Technicians: Allocation of media technician personnel is based upon the following chart:

Enrollment	Hours/ Week	FTE
0 – 949	15	0.375
950 – 1,650	32	0.800
1,601 – 2,000+	40	1.000
11. Paraeducators: Staffing is based on enrollment and .01651 per student FTE. The average is approximately 3.28 FTE for the larger schools and .40 FTE for smaller schools.
12. Pupil Services: 8.87 teacher FTE; allocation varies based on school needs.



School Allocation Formulas (continued)

High School (continued)

13. Campus Monitors:

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

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

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



Special Program Allocations

1. Special Education: All special education instructional staff, paraeducator hours, and special skills aides' hours are allocated to schools based on the location and severity of students with disabilities. A factoring system has been utilized for the allocation of teacher FTE and is outlined below:
 - a. Learning Programs (Resource)
 - i. IEP 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
4.333 Assistant Director
4.1 Clerical
1 Child Find Coordinator
2.6 Transitional 18-21
2 Teacher in Other Assignment
0.6 Teacher Assistive Technician
5.6 Charter School
143.084 Special Education Teacher Assigned to Schools
0 Reserve SPED Teacher FTE
9.33 Preschool
3 Child Find
1.5 Audiologist
1.6 Visual Impaired
3.8 Hearing Impaired
30.2 Speech Language Specialist
14 Occupational Physical Therapist
15.988 Social Workers
17.95 Psychologist
Special Skills Aides Allocated as follow
5.4 Interpreters
1 Health Screener
2 COTA\OTA
140.611 Paraeducators



Special Program Allocations (continued)

2. Halcyon:
 - 0.375 Custodial positions
 - 1.000 Specialists
3. Instrumental Music: 26.661 teaching positions
4. Literacy:
 - .5 FTE per elementary and K-8 buildings in the K-5 level. Additional FTE is added as needed based on size, demographics, and student assessment data.
5. Teen Parenting:
 - 1.000 Nursery Coordinator
 - 1.000 Teacher
 - 1.000 TOSA
 - 6.375 Paraeducators
6. Boulder Explore:
 - 0.600 Head of School (Assistant Principal)
 - 2.000 Teachers (4 at .5)
 - 0.500 Clerical
7. Preschool per classroom allocations:
 - 1.500 Teacher
 - 0.125 Paraeducator
 - 0.125 Clerical
 - 0.100 Healthroom Paraeducator (Schools with 2 preschool classrooms receive .6 FTE, schools with 1 preschool classroom receive .4 FTE)
8. English Language Learners (ELL):
 - 61.698 ESL Teacher/Newcomer Teacher
 - 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. Arapahoe Ridge High School receives an additional allocation of .50 FTE for the newcomer program. Additional fixed allocations; Louisville Middle (.6), Nederland Elementary (.2), Nederland Middle/Senior High (.2), Arapahoe Ridge (additional .5 newcomer, no less than 2.5 total), Foothill Elementary (1.0), Non-program school support (.5).
9. TAG Tutor:
 - FTE must be used to serve identified talented and gifted students, their families, and enrichment activities for advanced learners. The formula for TAG Tutor FTE is a base amount per level plus a per pupil factor such that the total allocated FTE to all schools equals the total available resource provided by BVSD. Allocation formulas may change each year depending upon available resources. TAG Tutor FTE may be converted or reallocated with the approval of the Advanced Academic Services Office. Appeals for additional TAG Tutor FTE are handled on a case by case basis and may be requested by contacting the Advanced Academic Services Office.



Special Program Allocations (continued)

10. Grants:

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

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

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



Special Education Funding

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

A history of total special education funding is provided below.

I. Funding Sources - 2013-14

Federal Funds: Federal Grant Dollars	16.21% of total Special Education budget
State Funds: Categorical Reimbursements	12.23% of total Special Education budget
Local Funds: School Finance Act	71.56% of total Special Education budget

II Expenditures Over the Past Five Years: A Comparison

Expenditures:	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Proposed
Salaries/Wages	\$ 20,878,766	\$ 20,936,517	\$ 20,620,760	\$ 21,063,987	\$ 22,313,587
Benefits	5,738,181	5,571,512	5,799,536	5,661,503	6,619,515
Purchased Services, Supplies, Capital Outlay	1,121,500	1,448,928	1,687,533	1,365,158	1,020,989
Total General Operating Fund Expenditures	\$ 27,738,447	\$ 27,956,957	\$ 28,107,829	\$ 28,090,648	\$ 29,954,091
Charter Expenditures	307,024	267,308	309,132	317,189	330,560
Transportation Expenditures	520,858	594,614	581,806	596,143	566,140
Total General Expenditures	\$ 28,566,329	\$ 28,818,879	\$ 28,998,767	\$ 29,003,980	\$ 30,850,791
Total Grant Expenditures ^{1, 2}	\$ 7,164,148	\$ 7,164,579	\$ 6,227,177	\$ 5,366,820	\$ 5,902,992
Total General Fund and Grant Expenditures	\$ 35,730,477	\$ 35,983,458	\$ 35,225,943	\$ 34,370,800	\$ 36,753,783
Personnel (full-time equivalents) ^{3, 4}					
Instructional Staff ⁴	297.770	292.990	300.971	306.809	300.347
Paraprofessionals	224.725	235.750	187.630	179.943	182.464
Clerical	8.300	7.100	7.100	8.600	7.600
Administrators	5.250	6.250	6.450	6.000	6.333
Total General Fund & Grant Personnel	536.05	542.09	502.15	501.35	496.74
October Pupil Count	2,744	2,733	2,866	2,825	2,825
December Pupil Count ⁵	2,823	2,941	3,030	2,957	2,972
Per October Pupil Expenditure	\$ 13,021	\$ 13,166	\$ 12,291	\$ 12,167	\$ 13,010
Per December Pupil Expenditure	\$ 12,657	\$ 12,235	\$ 11,626	\$ 11,624	\$ 12,365
State Categorical Reimbursement	\$ 4,525,751	\$ 4,185,066	\$ 4,354,340	\$ 4,370,763	\$ 4,454,433
High Cost Reimbursement	\$ -	\$ 115,046	\$ 226,836	\$ -	\$ -
State Child Find Reimbursement	\$ -	\$ -	\$ 114,244	\$ 123,825	\$ 123,825

Notes:

- 1 Total grant expenditures amounts for prior years have been adjusted to reflect pass-through transfers.
- 2 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.
- 3 Personnel figures reflect both the General Operating Fund and Grant Fund.
- 4 Includes Special Skills Aide hours converted to FTE.
- 5 December Count budget is an estimate based on a 4 year average change, a 5.94% increase in count from October.

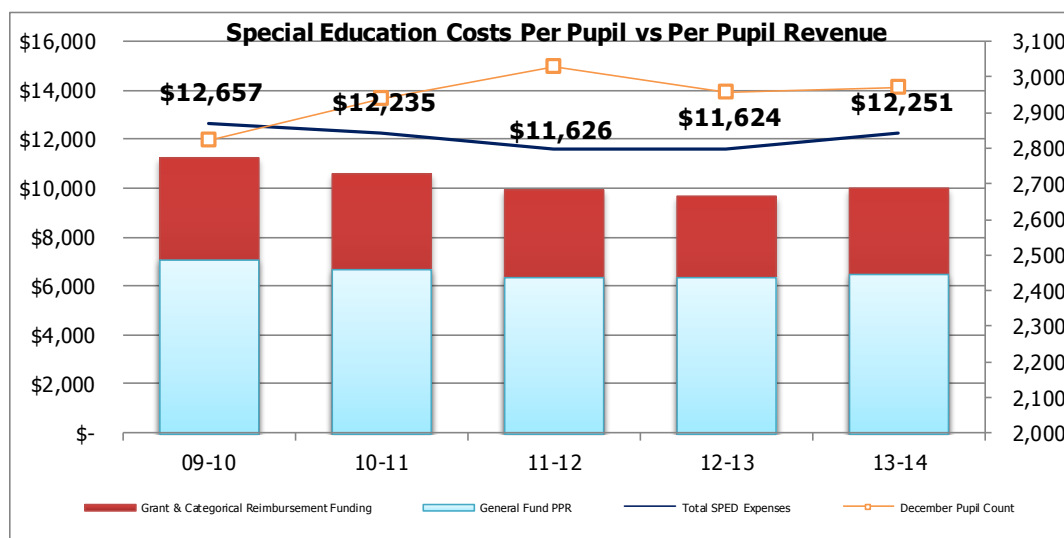


Special Education Costs

The number of students in Special Education has slightly increased since 2009-10. Per pupil expenditures have decreased on average 0.6 percent per year over the last five years however the 2013-14 projected expenditures are expected to increase by 5.1 percent from the prior fiscal year due an increase in compensation benefits.

The difference between per pupil revenue (PPR) and total special education cost per pupil has increased 0.7 percent since the 2009-10 fiscal year. Over the same five-year period the district has received 35.4 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)

2012 Assessed Valuation	\$ 4,727,938,464
Debt Limit Percentage	<u>20.00%</u>
Legal Debt Limit	945,587,693
Debt Outstanding - total bonded debt as of June 30, 2012	<u>362,535,000</u>
Legal Debt Margin	<u><u>\$ 583,052,693</u></u>

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

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



General Obligation Debt: Bond Redemption Fund

	<u>Balance</u> <u>6/30/2012</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> <u>6/30/2013</u>
2009B G.O. Bonds	51,365,000.00		(1,295,000.00)	50,070,000.00
2009 G.O. Bonds	176,330,000.00		(230,000.00)	176,100,000.00
2007B G.O. Bonds	25,110,000.00		(8,740,000.00)	16,370,000.00
2007 G.O. Bonds	109,730,000.00		(1,985,000.00)	107,745,000.00
Totals	362,535,000.00	-	(12,250,000.00)	350,285,000.00

Payments To Maturity

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	14,685,000	13,298,380	27,983,380
2019-2023	65,620,000	58,001,338	123,621,338
2024-2028	75,945,000	41,882,644	117,827,644
2029-2033	95,100,000	22,312,144	117,412,144
2034-2035	44,715,000	2,263,875	46,978,875
Total	350,285,000	195,744,419	546,029,419

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

	2011-12 Audited Actual	2012-13 Revised Budget	2012-13 Estimated as of 3/31/2013	2013-14 Proposed Budget
Generally Accepted Accounting Principles (GAAP) Fund Balance	\$ 27,691,444	\$ 24,985,178	\$ 24,985,178	\$ 21,670,487
Summer Salary Accrual	-	-	-	-
BUDGET BASIS FUND BALANCE	\$ 27,691,444	\$ 24,985,178	\$ 24,985,178	\$ 21,670,487
GAAP BASIS BEGINNING BALANCE & RESERVES				
Total One-Time Funds	\$ 12,960,570	\$ 6,272,988	\$ 6,272,988	\$ 7,378,529
Carryover Funds	-	4,524,940	4,524,940	-
Subtotal Beginning Balance	-	4,524,940	4,524,940	-
Warehouse Reserve	339,499	345,768	345,768	345,768
Debt Service Reserve (COP's)	726,945	-	-	-
Contract Reserve	120,000	120,000	120,000	120,000
Other GAAP Reserves	-	30,000	30,000	30,000
Contingency Reserve	7,276,238	6,845,741	6,845,741	6,898,095
Emergency Reserve (TABOR)	6,268,192	6,845,741	6,845,741	6,898,095
Subtotal Reserves	14,730,874	14,187,250	14,187,250	14,291,958
TOTAL BEGINNING BALANCE & RESERVES	\$ 27,691,444	\$ 24,985,178	\$ 24,985,178	\$ 21,670,487
TOTAL REVENUE	255,058,420	258,064,620	259,566,857	267,268,278
TOTAL RESOURCES	\$ 282,749,864	\$ 283,049,798	\$ 284,552,035	\$ 288,938,765
TOTAL EXPENDITURES	\$ 220,665,299	\$ 229,936,496	\$ 226,704,393	\$ 237,678,550
TOTAL RESERVES	-	14,291,958	-	14,756,482
TOTAL TRANSFERS	37,099,387	36,177,155	36,177,155	36,503,733
TOTAL EXPENDITURES/RESERVES/TRANSFERS	\$ 257,764,686	\$ 280,405,609	\$ 262,881,548	\$ 288,938,765
BUDGET BASIS ENDING FUND BALANCE	\$ 24,985,178	\$ 2,644,189	\$ 21,670,487	\$ -
Generally Accepted Accounting Principles (GAAP) Fund Balance (Includes Unspent Reserves)	\$ 24,985,178	\$ 16,936,147	\$ 21,670,487	\$ 14,756,482



General Operating Fund (continued)

Revenue Summary

	2011-12 Audited Actual	2012-13 Revised Budget	2012-13 Estimated as of 3/31/2013	2013-14 Proposed Budget
REVENUE				
Local Sources				
Property Taxes - Current	\$ 118,244,120	\$ 121,666,662	\$ 117,819,247	\$ 123,028,469
Property Taxes - Election	56,648,756	59,479,260	59,720,134	60,905,711
Property Tax - Credits/Abatements	852,862	1,505,300	1,505,300	1,505,300
Property Taxes - Delinquent	240,547	200,000	200,000	200,000
Specific Ownership Taxes - Non-equalized	4,106,955	3,412,907	4,669,997	4,412,907
Specific Ownership Taxes - Equalized	5,729,921	5,901,818	5,867,510	6,043,535
Tuition	406,441	271,000	271,000	271,000
Interest	67,018	40,000	40,000	40,000
Services Provided to Charters	4,123,679	4,233,041	4,233,041	4,403,815
Miscellaneous Revenue	245,252	215,000	215,000	215,000
Indirect Cost Reimbursement	199,663	230,000	200,000	630,000
Subtotal Local Sources	\$ 190,865,214	\$ 197,154,988	\$ 194,741,229	\$ 201,655,737
State Sources				
Finance Act	\$ 56,743,205	\$ 54,149,059	\$ 57,892,140	\$ 58,851,968
Vocational Education Reimbursement	907,590	857,000	1,117,424	857,000
Special Education Reimbursement	4,581,176	4,454,433	4,370,763	4,454,433
ELPA Reimbursement	276,426	300,000	300,485	300,000
Talented and Gifted Reimbursement	280,795	274,565	270,241	274,565
CDE Audit Adjustments/Assessment	(45,768)	(25,000)	(25,000)	(25,000)
Medicaid Reimbursements	1,335,538	775,750	775,750	775,750
Other State Revenue	114,244	123,825	123,825	123,825
Subtotal State Sources	\$ 64,193,206	\$ 60,909,632	\$ 64,825,628	\$ 65,612,541
TOTAL REVENUE	\$ 255,058,420	\$ 258,064,620	\$ 259,566,857	\$ 267,268,278



General Operating Fund (continued)

Expenditures Summary

	2011-12 Audited Actual	2012-13 Revised Budget	2012-13 Estimated as of 3/31/2013	2013-14 Proposed Budget
EXPENDITURES:				
101-125 Administrators & Principals	\$ 11,778,266	\$ 11,478,106	\$ 12,020,158	\$ 12,621,285
201-218 Teachers	104,344,624	110,854,678	108,431,155	115,934,683
231-239 Psych/SocWkr/Occup & Phys Therapists	6,552,044	6,452,119	6,954,389	6,329,542
300-359 Professional Support Staff	2,721,896	3,170,381	3,077,958	3,244,881
360-390 Technical Support Staff	2,747,946	2,892,654	2,905,294	3,170,232
401-490 Para educators & Aides	9,965,345	8,910,133	8,890,488	9,076,089
500-513 Office & Administrative Support Staff	8,174,763	8,497,380	8,491,479	8,807,178
600-637 Crafts/Trades Services	8,930,368	9,547,776	9,182,936	9,638,662
Subtotal Salaries	\$ 155,215,252	\$ 161,803,227	\$ 159,953,857	\$ 168,822,552
Employee Benefits	40,537,494	43,032,934	42,931,355	48,003,385
Subtotal Personnel Expenditures	\$ 195,752,746	\$ 204,836,161	\$ 202,885,212	\$ 216,825,937
Purchased Prof & Tech Services	\$ 4,053,372	\$ 7,652,792	\$ 5,512,354	\$ 3,290,514
Purchased Property Services	3,974,425	3,143,946	3,468,160	3,001,694
Other Purchased Services	2,729,135	2,059,879	2,405,620	2,261,234
Supplies	9,232,275	12,020,097	11,777,565	12,078,318
Property and Equipment	1,111,159	216,394	449,240	216,394
Other Uses of Funds	3,812,187	7,227	206,242	4,459
Subtotal Non Personnel Expenditures	\$ 24,912,553	\$ 25,100,335	\$ 23,819,181	\$ 20,852,613
TOTAL EXPENDITURES	\$ 220,665,299	\$ 229,936,496	\$ 226,704,393	\$ 237,678,550








General Operating Fund (continued)

Reserves & Transfer Summary

	2011-12 Audited Actual	2012-13 Revised Budget	2012-13 Estimated as of 3/31/2013	2013-14 Proposed Budget
RESERVES:				
Contingency Reserve	\$ -	\$ 6,898,095	\$ -	\$ 7,130,357
% of Expenditures	0.0%	3.0%	0.0%	3.0%
Emergency Reserve	-	6,898,095	-	7,130,357
% of Expenditures	0.0%	3.0%	0.0%	3.0%
Other GAAP Reserves	-	30,000	-	30,000
Multi Year Contract Reserve	-	120,000	-	120,000
Warehouse Reserve	-	345,768	-	345,768
TOTAL RESERVES	\$ -	\$ 14,291,958	\$ -	\$ 14,756,482
TRANSFERS TO:				
Risk Management Fund	\$ 2,502,493	\$ 2,931,429	\$ 2,931,429	\$ 3,366,687
Capital Reserve Fund	5,842,472	3,674,297	3,674,297	2,548,797
Charter Fund	19,519,754	19,836,484	19,836,484	20,317,434
Preschool Fund	2,575,015	2,819,863	2,819,863	3,541,425
Colorado Preschool Fund	1,064,909	1,064,792	1,064,792	1,093,182
Food Services	173,501	225,000	225,000	225,000
Technology Fund	1,831,226	2,202,945	2,202,945	1,667,613
Transportation Fund	2,243,207	2,385,212	2,385,212	2,732,212
Athletic Fund	1,934,415	1,934,415	1,934,415	1,934,415
TRANSFERS FROM:				
Community Schools Fund	\$ (587,605)	\$ (897,282)	\$ (897,282)	\$ (923,032)
TOTAL TRANSFERS	\$ 37,099,387	\$ 36,177,155	\$ 36,177,155	\$ 36,503,733
TOTAL EXPEND/RESERVES/TRANSFERS	\$ 257,764,686	\$ 280,405,609	\$ 262,881,548	\$ 288,938,765



Stretching Your BVSD Dollar

	09-10 REVISED BUDGET	10-11 REVISED BUDGET	11-12 REVISED BUDGET	12-13 REVISED BUDGET	13-14 PROPOSED BUDGET	% of Total	
INSTRUCTION	\$113,404,772	\$111,317,723	\$120,445,952	\$123,652,686	\$129,424,240	54.44%	
Regular Education	107,930,557	106,297,169	115,265,834	118,422,302	124,057,198	52.19%	
Vocational Education	2,756,138	2,556,984	2,664,546	2,681,704	2,742,011	1.15%	
Cocurricular Education and Athletics	1,368,856	1,166,275	1,170,647	1,105,089	1,116,990	0.47%	
Talented and Gifted Education	1,349,221	1,297,295	1,344,925	1,443,591	1,508,041	0.63%	
SPECIAL INSTRUCTION	\$33,854,944	\$32,928,689	\$35,302,731	\$34,378,287	\$35,956,202	15.13%	
Special Education	28,254,686	27,491,595	29,732,666	28,750,825	29,954,091	12.60%	
Literacy and Language Support Services	5,600,258	5,437,094	5,570,065	5,627,462	6,002,111	2.53%	
INSTRUCTIONAL SUPPORT	\$13,747,143	\$13,232,711	\$16,260,270	\$18,108,684	\$17,404,420	7.33%	
Student Services	6,317,205	6,063,585	7,777,854	9,941,005	9,330,419	3.93%	
Instructional Staff Support	7,429,938	7,169,126	8,482,416	8,167,679	8,074,001	3.40%	
SCHOOL ADMINISTRATION AND OPERATIONS	\$36,693,661	\$35,151,469	\$37,179,450	\$38,845,136	\$40,409,129	17.00%	
School Administration	16,977,948	16,169,697	17,540,139	18,116,252	19,401,660	8.16%	
Operations and Maintenance	19,715,713	18,981,772	19,639,311	20,728,884	21,007,469	8.84%	
DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS	\$12,954,852	\$13,109,924	\$19,002,978	\$14,951,703	\$14,484,559	6.10%	
General Administration	2,776,408	2,577,632	2,890,750	2,860,641	2,888,552	1.22%	
Business Services	2,842,497	2,751,567	3,111,009	3,688,215	3,472,989	1.46%	
Central Services	6,528,497	6,970,131	9,626,489	8,402,847	8,123,018	3.42%	
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	\$229,936,496	\$237,678,550	100.00%	

Footnotes:

Category is a grouping of like SRE accounts within the CDE Chart of Accounts.

Group is a direct title of the SRE (Special Reporting Element) within the CDE Chart of Accounts.

Program is the Program or Project title from the CDE or BVSD Chart of Accounts.

% of Group equals 13-14 budgeted dollars for that program divided by the "13-14 Budget" for that Group (SRE).





Making Choices in the BVSD Budget

CATEGORY				
GROUP		13-14	% OF	% OF TOTAL
PROGRAM		BUDGET	GROUP	BUDGET
<u>INSTRUCTION</u>				
REGULAR EDUCATION		\$ 124,057,198		52.19%
GENERAL INSTRUCTION - ALL LEVELS		109,182,843	88.01%	
ELEMENTARY SPECIALISTS (ART, MUSIC, PE)		7,728,236	6.23%	
ELEMENTARY LITERACY		2,219,357	1.79%	
INSTRUMENTAL MUSIC		2,313,568	1.86%	
DROPOUT PREVENTION		1,027,933	0.83%	
MIDDLE LEVEL LITERACY		474,505	0.38%	
SECONDARY LEVEL LITERACY		474,505	0.38%	
HIGH SCHOOL OPTIONS		10,820	0.01%	
IB PROGRAM		226,132	0.18%	
CONNECTIONS		257,403	0.21%	
MULTI-CULTURAL		136,996	0.11%	
EXPULSED STUDENT SERVICES		4,900	0.00%	
VOCATIONAL EDUCATION		\$ 2,742,011		1.15%
COCURRICULAR EDUCATION AND ATHLETICS		\$ 1,116,990		0.47%
TALENTED AND GIFTED EDUCATION		\$ 1,508,041		0.63%
TOTAL INSTRUCTION		\$ 129,424,240		54.44%
<u>SPECIAL INSTRUCTION</u>				
SPECIAL EDUCATION		\$ 29,954,091		12.60%
LITERACY AND LANGUAGE SUPPORT SERVICES		6,002,111		2.53%
TOTAL SPECIAL INSTRUCTION		\$ 35,956,202		15.13%
<u>INSTRUCTIONAL SUPPORT</u>				
STUDENT SERVICES		\$ 9,330,419		3.93%
COUNSELING SERVICES		4,016,160	43.05%	
NURSING AND HEALTH SERVICES		2,240,575	24.01%	
DROPOUT PREVENTION		275,529	2.95%	
FAMILY RESOURCE SCHOOLS		160,000	1.71%	
TRANSLATION SERVICES		135,211	1.45%	
SOCIAL WORK SERVICES		1,349,294	14.46%	
FAMILY ADVOCATE PROGRAM		176,234	1.89%	
OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES)		977,416	10.48%	
INSTRUCTIONAL STAFF SUPPORT		\$ 8,074,001		3.40%
LIBRARY SUPPORT SERVICES		4,005,910	49.61%	
TECHNOLOGY SPECIALISTS		895,263	11.09%	
ADMIN AND EVALUATION OF LEARNING SERVICES		561,995	6.96%	
COMPUTER REPLACEMENT PROGRAM		102,577	1.27%	
CULTURAL DIVERSITY		83,870	1.04%	
CURRICULUM DEVELOPMENT COUNCIL		3,276	0.04%	
MEDIA SUPPORT SERVICES		93,375	1.16%	
STAFF DEVELOPMENT		558,115	6.91%	
INDUCTION		154,612	1.91%	
OTHER INSTRUCTIONAL STAFF SUPPORT		1,615,008	20.00%	
TOTAL INSTRUCTIONAL SUPPORT		\$ 17,404,420		7.33%



Making Choices in the BVSD Budget (continued)

CATEGORY				
GROUP				
PROGRAM	13-14 BUDGET		% OF GROUP	% OF TOTAL BUDGET
<u>SCHOOL ADMINISTRATION AND OPERATIONS</u>				
SCHOOL ADMINISTRATION	\$ 19,401,660			8.16%
PRINCIPAL'S OFFICE		19,026,469	98.07%	
SCHOOL ADMINISTRATION SERVICES		308,559	1.59%	
SCHOOL LEVEL SUPPORT		66,632	0.34%	
OPERATIONS AND MAINTENANCE	\$ 21,007,469			8.84%
MAINTENANCE & OPERATIONS		18,560,206	88.35%	
ENVIRONMENTAL SERVICES		735,200	3.50%	
ADMIN OF MAINTENANCE AND OPERATIONS		778,298	3.70%	
OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)		933,765	4.44%	
TOTAL SCHOOL ADMINISTRATION & OPERATIONS	\$ 40,409,129			17.00%
<u>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</u>				
GENERAL ADMINISTRATION	\$ 2,888,552			1.22%
SUPERINTENDENT		710,138	24.59%	
TAX COLLECTION FEES		417,000	14.44%	
SECONDARY EDUCATION SUPPORT		374,160	12.95%	
LEGAL SERVICES		278,567	9.64%	
ELEMENTARY EDUCATION SUPPORT		498,065	17.24%	
ADMIN OF GENERAL SUPPORT SERVICES		22,700	0.79%	
STAFF NEGOTIATIONS SERVICES		236,851	8.20%	
GRANT PROCUREMENT		91,568	3.17%	
ELECTION SERVICES		69,750	2.41%	
OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION)		189,753	6.57%	
BUSINESS SERVICES	\$ 3,472,989			1.46%
CENTRAL SERVICES	\$ 8,123,018			3.42%
INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY)		4,751,646	58.51%	
HUMAN RESOURCES		1,440,093	17.73%	
TELECOMMUNICATIONS		493,107	6.07%	
COMMUNICATION SERVICES		396,060	4.88%	
RESEARCH AND EVALUATION SERVICES		332,303	4.09%	
PLANNING SERVICES		134,205	1.65%	
INSURANCE MANAGEMENT SERVICES		329,850	4.06%	
SUBSTITUTE OFFICE		69,985	0.86%	
RECRUITMENT		135,030	1.66%	
OTHER CENTRAL SERVICES (i.e. TELEVISIONING BOARD MEETINGS)		40,739	0.50%	
TOTAL DISTRICT WIDE SUPPORT	\$ 14,484,559			6.10%
GRAND TOTAL GENERAL OPERATING FUND	\$ 237,678,550			100.00%

Footnotes:

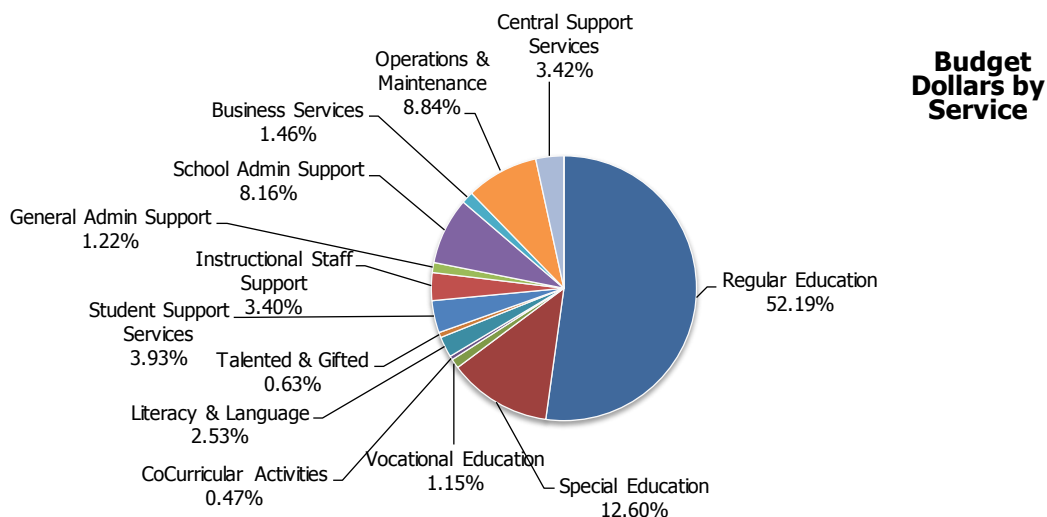
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- 3 Program is the Program or Project title from the CDE or BVSD Chart of Accounts.
- 4 "% of Group" equals 13-14 budgeted dollars for that program divided by the "13-14 Budget" for that Group (SRE).



Expenditure by Service (SRE)*

SERVICE	EXPENDITURES	% OF SPENDING	FTE
<u>Instruction</u>			
Regular Education	\$ 124,057,198	52.19%	1,400.224
Vocational Education	2,742,011	1.15%	36.291
CoCurricular Activities	1,116,990	0.47%	0.000
Talented & Gifted	1,508,041	0.63%	19.462
Total Instruction	129,424,240	54.44%	1,455.977
<u>Special Instruction</u>			
Special Education	29,954,091	12.60%	393.865
Literacy & Language	6,002,111	2.53%	66.169
Total Special Instruction	35,956,202	15.13%	460.034
<u>Instructional Support</u>			
Student Support Services	9,330,419	3.93%	104.712
Instructional Staff Support	8,074,001	3.40%	84.246
Total Instructional Support	17,404,420	7.33%	188.958
<u>School Administration and Operations</u>			
School Admin Support	19,401,660	8.16%	225.142
Operations & Maintenance	21,007,469	8.84%	229.675
Total School Administration and Ops	40,409,129	17.00%	454.817
<u>District Wide Services and Community Obligations</u>			
General Admin Support	2,888,552	1.22%	16.513
Business Services	3,472,989	1.46%	36.750
Central Support Services	8,123,018	3.42%	58.000
Enterprise Operations	-	0.00%	3.750
Debt Services	-	0.00%	0.000
Total District Wide Support	14,484,559	6.10%	115.013
GRAND TOTAL ALL SERVICES	\$ 237,678,550	100.00%	2,674.799

*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

	2009-10	2010-11	2011-12	2012-13	2013-14
	Audited	Audited	Audited	Revised	Proposed
SRE	Actual	Actual	Actual	Budget	Budget
11 Regular Education	\$ 104,161,369	\$ 99,227,558	\$ 108,489,891	\$ 118,422,302	\$ 124,057,198
12 Special Education	27,738,456	28,070,124	28,189,907	28,750,825	29,954,091
13 Vocational Education	2,318,288	2,096,815	1,934,568	2,681,704	2,742,011
14 CoCurricular Ed/Athletics	1,190,292	1,094,212	1,069,155	1,105,089	1,116,990
16 Literacy & Language	5,639,336	5,547,686	6,100,675	5,627,462	6,002,111
17 Talented & Gifted	1,295,827	1,312,170	1,338,085	1,443,591	1,508,041
21 Student Support Services	6,828,323	6,724,159	8,826,014	9,941,005	9,330,419
22 Instructional Staff Support	7,702,112	6,914,975	8,102,021	8,167,679	8,074,001
23 General Administration Support	2,613,664	2,721,690	2,853,236	2,860,641	2,888,552
24 School Administration Support	17,152,823	16,938,682	18,289,069	18,116,252	19,401,660
25 Business Services	2,793,824	2,563,911	2,731,015	3,688,215	3,472,989
26 Operations & Maintenance	20,157,982	19,638,801	20,018,529	20,728,884	21,007,469
28 Central Support Services	6,594,605	7,168,601	9,164,274	8,402,847	8,123,018
32 Enterprise Operation	193,936	253,080	220,224	-	-
33 Community Services	-	-	111	-	-
51 Debt Services	702,144	705,708	3,338,525	-	-
TOTAL:	\$ 207,082,981	\$ 200,978,174	\$ 220,665,299	\$ 229,936,496	\$ 237,678,550



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	2013-14 PROPOSED BUDGET
SRE 11 Regular Education	\$ 91,816,612	\$ 25,541,780	\$ 631,429	\$ 504,183	\$ 228,008	\$ 5,068,486	\$ 113,612	\$ 153,088	\$ 124,057,198
SRE 12 Special Education	22,313,587	6,619,515	46,456	11,039	854,721	75,104	19,509	14,160	29,954,091
SRE 13 Vocational Education	1,992,865	594,947	13,836	14,945	3,213	116,539	-	5,666	2,742,011
SRE 14 Co-Curricular Education & Athletics	933,982	172,455	8,553	-	-	1,100	-	900	1,116,990
SRE 16 Literacy & Language Support Servi	4,674,502	1,271,446	6,503	2,681	8,660	36,528	-	1,791	6,002,111
SRE 17 Talented & Gifted Education	919,757	293,926	29,300	-	144,526	117,932	-	2,600	1,508,041
SRE 21 Student Support Services	6,538,542	1,866,205	841,308	5,725	10,600	62,786	600	4,653	9,330,419
SRE 22 Instructional Staff Support	5,693,209	1,812,709	113,774	62,320	49,576	298,964	4,723	38,726	8,074,001
SRE 23 General Administration Support	1,703,854	423,858	596,368	6,060	63,752	48,179	4,000	42,481	2,888,552
SRE 24 School Administration Support	14,912,715	4,175,200	32,195	16,838	127,638	124,852	4,315	7,907	19,401,660
SRE 25 Business Services	2,440,479	679,590	245,980	18,661	34,695	34,011	6,077	13,496	3,472,989
SRE 26 Operations & Maintenance	10,432,112	3,318,348	24,145	1,209,993	21,231	5,902,828	9,473	89,339	21,007,469
SRE 28 Central Support Services	4,275,894	1,177,690	700,667	1,053,051	714,364	115,509	54,085	31,758	8,123,018
SRE 32 Enterprise Operations	174,442	55,716	-	96,198	250	75,500	-	(402,106)	-
GRAND TOTAL	\$ 168,822,552	\$ 48,003,385	\$ 3,290,514	\$ 3,001,694	\$ 2,261,234	\$ 12,078,318	\$ 216,394	\$ 4,459	\$ 237,678,550



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	2013-14 PROPOSED BUDGET
PROGRAM									
SRE 11 REGULAR EDUCATION									
0010 GEN ELEMENTARY EDUC	36,108,124	10,205,520	6,042	233,199	34,785	752,617	9,833	50,609	\$ 47,400,729
0020 GEN MIDDLE EDUCATION	19,199,267	5,341,577	18,267	101,234	39,379	567,083	6,192	31,642	25,304,641
0030 GEN HIGH SCHOOL EDUCATION	25,726,645	7,115,350	295,860	159,493	56,958	273,211	40,437	57,243	33,725,197
0040 GEN PRESCHOOL EDUCATION	-	-	-	-	-	107,400	-	-	107,400
0060 INTEGRATED EDUCATION	1,608	209	-	8,038	618	9,435	-	759	20,667
0080 LIBRARY INSTRUCTION	81,606	35,182	-	1,439	-	123,660	371	4,123	246,381
0090 OTHER GEN EDUCATION	2,873,606	685,343	310,150	-	96,268	689,774	41,948	-	4,697,089
0093 HOMEBOUND/HOSPITAL	20,720	3,872	-	-	-	-	-	-	24,592
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	502	-	-	502
0200 ART	1,451,026	400,870	-	-	-	31,540	-	882	1,884,318
0231 METALWORK AND JEWELRY	-	-	-	-	-	430	-	-	430
0260 PHOTOGRAPHY	-	-	-	-	-	690	-	-	690
0290 PERSONAL FINANCE	-	-	-	-	-	175	-	-	175
0300 OTHER ART PROGRAMS	-	-	-	-	-	5,589	-	186	5,775
0339 OTHER BUSINESS FUNDAMENTALS	-	-	-	-	-	100	-	-	100
0340 FUNDAMENTALS OF BUSINESS	-	-	-	-	-	75	-	-	75
0500 LANG ARTS ENGLISH	-	-	60	-	-	30,894	-	406	31,360
0510 LANGUAGE SKILLS	-	-	-	-	-	8,040	-	-	8,040
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	-	-	19,666	-	-	19,691
0810 HEALTH EDUCATION	-	-	-	-	-	3,547	-	-	3,547
0830 PHYSICAL EDUCATION	2,274,837	628,457	-	-	-	17,647	581	401	2,921,923
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	6,978	-	-	6,978
0926 FOOD AND NUTRITION	-	-	-	-	-	400	-	-	400
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	8,075	-	-	8,075
1022 GRAPHIC ARTS	-	-	-	-	-	75	-	-	75
1100 MATHEMATICS	-	-	-	-	-	2,050,184	-	-	2,050,184
1150 GENERAL MATHEMATICS	-	-	-	-	-	75	-	-	75
1210 MUSIC GENERAL	2,274,771	628,440	1,000	200	-	12,867	20	1,150	2,918,448
1240 MUSIC VOCAL	-	-	-	-	-	6,823	-	306	7,129
1250 MUSIC INSTRUMENTAL	1,803,542	496,872	25	80	-	11,960	377	712	2,313,568
1251 CONCERT BAND	-	-	-	-	-	721	-	-	721
1255 ORCHESTRA FULL	-	-	-	-	-	991	-	-	991
1256 ORCHESTRA, STRING	-	-	-	-	-	668	-	-	668
1300 NATURAL SCIENCE	-	-	-	-	-	47,500	-	-	47,500
1310 GEN SCIENCE	-	-	-	-	-	46,533	1,581	2,445	50,559
1500 SOCIAL SCIENCES	-	-	-	-	-	217,583	51	-	217,634
1600 COMPUTER TECHNOLOGY	-	-	-	500	-	10,787	12,221	-	23,508
1610 COMPUTER APPLICATIONS CIS	-	-	-	-	-	150	-	-	150
1620 COMPUTER SYSTEMS	-	-	-	-	-	115	-	-	115
1690 OTHER COMPUTER TECHNOLOGY	860	88	-	-	-	330	-	-	1,278
SRE TOTAL	91,816,612	25,541,780	631,429	504,183	228,008	5,068,486	113,612	153,088	\$ 124,057,198



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	2013-14 PROPOSED BUDGET
PROGRAM									
SRE 12 SPECIAL EDUCATION									
0092 ESY EXTENDED SCHOOL YEAR	120,652	22,545	4,325	-	800	4,045	-	-	\$ 152,367
0093 HOMEBOUND/HOSPITAL	23,879	4,462	-	-	-	-	-	-	28,341
1700 SPECIAL EDUCATION	14,917,552	4,554,456	11,808	11,039	602,726	61,349	19,509	13,485	20,191,924
1710 PHYS DISABILITY	865,539	247,911	-	-	-	-	-	-	1,113,450
1720 VISUAL DISABILITY	112,711	30,655	-	-	-	-	-	-	143,366
1730 HEARING DISABILITY	523,937	158,780	-	-	-	306	-	-	683,023
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	1,947,492	524,071	-	-	-	-	-	-	2,471,563
1780 MULTIPLE DISABILITIES	-	-	-	-	-	233	-	-	233
1790 OTHER DISABILITIES	-	-	-	-	-	889	-	-	889
1791 PRESCH DISABILITY CHILD	1,052,580	343,122	173	-	246,809	-	-	-	1,642,684
2123 APPRAISAL SERVICES	509,988	137,282	-	-	-	-	-	-	647,270
2140 PSYCHOLOGICAL SERVICES	1,549,153	407,891	-	-	-	-	-	-	1,957,044
2153 AUDIOLOGY SERVICES	66,675	18,458	-	-	-	-	-	-	85,133
2213 STAFF DEVELOPMENT	-	-	30,150	-	2,575	3,460	-	-	36,185
2231 ADMIN SPED SPECIAL EDUC	623,429	169,882	-	-	1,811	2,595	-	675	798,392
SRE TOTAL	22,313,587	6,619,515	46,456	11,039	854,721	75,104	19,509	14,160	\$ 29,954,091
SRE 13 VOCATIONAL EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	1,333,022	377,341	-	6,740	-	-	-	-	\$ 1,717,103
0033 TEEN PARENTING PROGRAM	283,086	106,319	11,836	-	1,200	7,123	-	500	410,064
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	81,014	21,137	-	-	-	5,000	-	322	107,473
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	73,037	19,645	-	-	-	125	-	194	93,001
2134 NURSING SERVICES	47,551	13,685	-	-	-	-	-	-	61,236
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	-	318	5,318
2232 ADMIN VOC VOCATIONAL ED	-	-	-	-	400	8,520	-	852	9,772
2410 PRINCIPAL'S OFFICE	175,155	56,820	-	8,205	-	10,000	-	526	250,706
2490 OTHER SCHL ADMIN SUPPORT	-	-	-	-	713	-	-	-	713
SRE TOTAL	1,992,865	594,947	13,836	14,945	3,213	116,539	-	5,666	\$ 2,742,011



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	2013-14 PROPOSED BUDGET
PROGRAM									
SRE 14 CO-CURRICULAR EDUCATION & ATHLETICS									
1800 COCURRICULAR ACTIVITIES	6,010	1,109	-	-	-	-	-	-	\$ 7,119
1808 INTRAMURALS - GENERAL	254,554	47,001	-	-	-	-	-	-	301,555
1900 STUDENT ACTIVITIES	18,450	3,406	-	-	-	-	-	-	21,856
1910 ELEM SPONSOR STUDENT ACT	39,764	7,344	-	-	-	-	-	-	47,108
1920 MIDDLE SPONSOR STUDENT AC	99,036	18,284	-	-	-	-	-	-	117,320
1930 HIGH SPONSOR STUDENT ACT	515,088	95,111	-	-	-	300	-	500	610,999
8916 JITSUYGO HIGH SCH PROGRAM	1,080	200	8,553	-	-	800	-	400	11,033
SRE TOTAL	933,982	172,455	8,553	-	-	1,100	-	900	\$ 1,116,990
SRE 16 LITERACY & LANGUAGE SUPPORT SERVICES									
0010 GEN ELEMENTARY EDUC	2,964,129	801,930	-	-	-	7,715	-	-	\$ 3,773,774
0020 GEN MIDDLE EDUCATION	775,845	209,916	-	-	-	10,248	-	161	996,170
0030 GEN HIGH SCHOOL EDUCATION	680,652	184,150	400	-	-	10,217	-	-	875,419
0090 OTHER GEN EDUCATION	4,154	767	692	-	-	3,763	-	865	10,241
2200 INSTRUCTIONAL STAFF SPRT	223,842	66,848	-	2,681	7,918	971	-	765	303,025
2212 CURRICULUM DEVELOPMENT	3,087	577	1,411	-	742	-	-	-	5,817
2214 EVALUATION INSTRUCT SVCS	22,793	7,258	4,000	-	-	3,614	-	-	37,665
SRE TOTAL	4,674,502	1,271,446	6,503	2,681	8,660	36,528	-	1,791	\$ 6,002,111
SRE 17 TALENTED & GIFTED EDUCATION									
0070 TALENTED AND GIFTED	677,231	226,116	300	-	138,394	19,294	-	-	\$ 1,061,335
0550 SPEECH	-	-	-	-	-	1,255	-	-	1,255
1090 OTHER INDUST ARTS/TECH	66,991	18,514	20,000	-	-	-	-	-	105,505
1900 STUDENT ACTIVITIES	11,416	2,134	-	-	1,250	4,350	-	1,100	20,250
1909 FAIRS AND COMPETITIONS	-	-	-	-	-	-	-	-	-
2237 ADMIN TAG PROGRAMS	164,119	47,162	9,000	-	4,882	93,033	-	1,500	319,696
SRE TOTAL	919,757	293,926	29,300	-	144,526	117,932	-	2,600	\$ 1,508,041
SRE 21 STUDENT SUPPORT SERVICES									
2100 SUPPORT SERVICES-STUDENTS	250,969	55,892	173,194	-	-	14,871	-	-	\$ 494,926
2112 ATTENDANCE SERVICES	135,344	39,039	-	-	-	-	-	-	174,383
2113 SOCIAL WORK SERVICES	1,361,869	382,392	-	-	-	-	-	-	1,744,261
2114 STUDENT ACCOUNTING	254,114	72,677	13,508	1,690	1,500	1,582	-	750	345,821
2120 GUIDANCE SERVICES	-	-	56,796	-	-	-	-	-	56,796
2122 COUNSELING SERVICES	3,124,434	844,754	200	35	2,700	42,844	-	1,193	4,016,160
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	-	318
2134 NURSING SERVICES	646,133	189,173	1,300	4,000	6,400	3,171	600	2,710	853,487
2139 OTHR HLTH SVCS-MEDICAID	565,064	225,714	596,310	-	-	-	-	-	1,387,088
2190 OTHER SUPPORT SERVICES-STUDENTS	200,615	56,564	-	-	-	-	-	-	257,179
SRE TOTAL	6,538,542	1,866,205	841,308	5,725	10,600	62,786	600	4,653	\$ 9,330,419
SRE 22 INSTRUCTIONAL STAFF SUPPORT									
2200 INSTRUCTIONAL STAFF SPRT	89,678	90,815	84,561	-	33,129	58,702	-	12,904	\$ 369,789
2210 IMPROVEMENT INSTRUC SVCS	589,653	153,007	-	-	2,610	-	-	-	745,270
2211 ADMIN LEARNING SERVICES	123,156	34,982	-	6,250	2,000	11,000	-	10,000	187,388
2212 CURRICULUM DEVELOPMENT	206,912	56,394	700	-	-	72,633	-	-	336,639
2213 STAFF DEVELOPMENT	221,313	216,289	14,785	-	2,887	94,468	-	8,373	558,115
2214 EVALUATION INSTRUCT SVCS	292,150	73,495	2,750	-	-	2,106	-	4,106	374,607
2219 LEARNING MATERIALS CENTER	25,763	7,815	-	-	-	-	-	-	33,578
2220 MEDIA SUPPORT SERVICES	672,189	223,074	-	-	-	-	-	-	895,263
2222 LIBRARY SUPPORT SVCS	3,087,754	850,771	9,478	866	1,300	53,844	300	1,597	4,005,910
2223 AUDIOVISUAL SERVICES	-	-	-	55,204	2,750	420	1,423	-	59,797
2225 INSTRUCTIONAL TECHNOLOGY	303,775	84,356	1,500	-	4,900	5,791	3,000	1,746	405,068
2239 SUPERVISION OTHER INSTRUCTIONAL PROGRA	80,866	21,711	-	-	-	-	-	-	102,577
SRE TOTAL	5,693,209	1,812,709	113,774	62,320	49,576	298,964	4,723	38,726	\$ 8,074,001



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	2013-14 PROPOSED BUDGET
PROGRAM									
SRE 23 GENERAL ADMINISTRATION									
SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	700,625	178,302	2,000	3,000	30,900	27,521	2,000	8,397	\$ 952,745
2311 ADMIN BOE BOARD OF EDUC	-	-	7,300	1,200	14,500	3,571	-	25,134	51,705
2312 BOE SECTRY BOARD OF EDUC	28,166	7,662	-	-	-	-	-	-	35,828
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	174,194	42,746	54,977	-	2,500	1,650	-	2,500	278,567
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	188,536	46,239	1,576	-	-	500	-	-	236,851
2319 OTHER BOE SERVICES	-	-	-	-	-	700	-	-	700
2321 SUPERINTENDENT	541,078	131,096	65	1,860	14,852	12,737	2,000	6,450	710,138
2323 GRANT PROCURMNT/LOBBYING	71,255	17,813	-	-	1,000	1,500	-	-	91,568
SRE TOTAL	1,703,854	423,858	596,368	6,060	63,752	48,179	4,000	42,481	\$ 2,888,552
SRE 24 SCHOOL ADMINISTRATION									
SUPPORT									
2400 SCHOOL ADMIN SUPPORT SVCS	289,712	35,444	32,195	-	4,840	11,000	-	2,000	\$ 375,191
2410 PRINCIPAL'S OFFICE	14,623,003	4,139,756	-	16,838	122,798	113,852	4,315	5,907	19,026,469
SRE TOTAL	14,912,715	4,175,200	32,195	16,838	127,638	124,852	4,315	7,907	\$ 19,401,660
SRE 25 BUSINESS SERVICES									
2511 ADMIN BUSINESS SERVICES	144,069	34,118	-	-	-	-	-	-	178,187
2513 BUDGETING SERVICES	678,844	183,532	35,097	642	3,154	2,752	100	7,750	911,871
2515 PAYROLL SERVICES	255,068	71,656	-	-	-	-	-	-	326,724
2516 FINANCIAL ACCOUNTING SVCS	668,293	188,883	152,361	-	24,672	16,552	900	2,197	1,053,858
2520 PURCHASING SERVICES	245,679	69,901	55,249	204	3,519	2,765	927	2,484	380,728
2530 WAREHOUSING/DISTRIBUTING	448,526	131,500	3,273	10,500	3,350	3,100	4,150	19,065	623,464
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	-	-	-	7,315	-	3,842	-	(18,000)	(6,843)
SRE TOTAL	2,440,479	679,590	245,980	18,661	34,695	34,011	6,077	13,496	\$ 3,472,989
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	8,756,180	2,806,983	12,145	998,273	14,905	5,887,878	5,343	78,499	\$ 18,560,206
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	617,040	159,086	-	120	1,432	50	330	240	778,298
2620 ENVIRONMENTAL SERVICES	388,221	111,185	8,000	209,600	4,894	3,900	3,800	5,600	735,200
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000
2660 SECURITY SERVICES	670,671	241,094	2,000	-	-	8,000	-	5,000	926,765
SRE TOTAL	10,432,112	3,318,348	24,145	1,209,993	21,231	5,902,828	9,473	89,339	\$ 21,007,469
SRE 28 CENTRAL SUPPORT SERVICES									
2800 CENTRAL SUPPORT SERVICES	30,000	5,605	-	-	-	-	-	-	\$ 35,605
2811 PLANNING SERVICES	91,915	23,173	2,539	450	1,650	8,228	3,000	3,250	134,205
2814 RESEARCH/EVALUATION SVCS	234,070	67,733	9,500	-	4,250	13,250	500	3,000	332,303
2820 COMMUNICATION SERVICES	298,530	80,979	-	1,000	3,730	3,021	-	9,800	397,060
2828 CABLE TV	-	-	1,230	-	-	-	-	-	1,230
2830 HUMAN RESOURCES	1,125,379	307,061	39,972	1,000	7,950	16,960	535	7,558	1,506,415
2832 RECRUITMENT/PLACEMENT SVC	26,330	7,920	98,000	-	2,780	-	-	-	135,030
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	577	-	-	-	-	-	-	3,663
2841 SUPERVISING INFO SYS SERVICES	429,739	114,489	240,805	8,200	22,000	50,000	50,000	7,500	922,733
2843 PROGRAMMING SERVICES	843,582	227,811	234,261	811,859	18,500	-	-	500	2,136,513
2844 OPERATIONS SERVICES	533,687	146,510	25,000	40,000	70,000	17,000	-	-	832,197
2845 TELECOMMUNICATIONS	75,619	20,128	15,360	167,000	210,000	5,000	-	-	493,107
2849 OTHER INFORMATION SYSTEMS SERVICES	583,957	175,704	25,000	23,542	50,250	1,750	-	-	860,203
2850 RISK MANAGEMENT SERVICES	-	-	-	-	320,000	-	-	-	320,000
SRE TOTAL	4,275,894	1,177,690	700,667	1,053,051	714,364	115,509	54,085	31,758	\$ 8,123,018
SRE 32 ENTERPRISE OPERATIONS									
3230 PRINT SHOP DISTRICT	174,442	55,716	-	96,198	250	75,500	-	(402,106)	\$ -
3231 PRINT SHOP-SUMMER ACTIVIT	-	-	-	-	-	-	-	-	-
SRE TOTAL	174,442	55,716	-	96,198	250	75,500	-	(402,106)	\$ -
GRAND TOTAL	168,822,552	48,003,385	3,290,514	3,001,694	2,261,234	12,078,318	216,394	4,459	\$ 237,678,550



Project/Program Budgets by Object

Project Summary

PROJECT SUMMARY PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2013-14 PROPOSED BUDGET
0000 SCHOOL/DEPT WIDE	132,874,417	37,456,350	2,574,176	2,961,429	1,145,200	11,380,300	194,885	(90,609)	\$ 188,496,148
0017 ELEMENTARY LITERACY	1,543,070	426,287	-	-	-	250,000	-	-	2,219,357
0021 CHOICE	334,958	92,571	-	-	-	600	-	-	428,129
0027 MIDDLE LEVEL LITERACY	372,012	102,493	-	-	-	-	-	-	474,505
0031 DROPOUT PREVENTION	875,698	252,922	367,225	-	-	-	-	-	1,495,845
0034 CONNECTIONS	201,300	55,608	-	-	-	495	-	-	257,403
0035 MULTI-CULTURAL	107,288	29,633	-	-	-	75	-	-	136,996
0036 SECONDARY LEVEL LITERACY	372,012	102,493	-	-	-	-	-	-	474,505
0037 EXPELLED STUDENT SERVICES	-	900	1,500	-	1,300	1,200	-	-	4,900
0038 HIGH SCHOOL OPTIONS	5,000	923	-	-	4,897	-	-	-	10,820
0039 ADVANCED PLACEMENT	80,390	22,214	-	-	-	-	-	-	102,604
0040 AVID	28,420	7,703	6,000	-	28,168	95	-	12,800	83,186
0066 INTERDISCIPLINARY ED	-	-	-	-	-	1,100	-	-	1,100
0067 INTERDISCIPLINARY ED	-	-	-	-	-	1,032	-	-	1,032
0068 INTERDISCIPLINARY ED	-	-	301	-	-	731	-	-	1,032
0069 INTERDISCIPLINARY ED	-	-	-	-	-	130	-	-	130
0071 TALENTED & GIFTED (SRA)	3,824	625	300	-	-	9,947	-	-	14,696
0072 TALENTED AND GIFTED	379,028	147,332	20,000	-	1,882	6,796	-	1,500	556,538
0073 TAG - DISTRICT PROGRAMS	368,632	100,378	-	-	142,644	44,649	-	1,100	657,403
0095 PARTNERS IN EDUCATION	(56,020)	55,020	-	-	500	500	-	-	-
0137 FAMILY ADVOCATE PROGRAM	132,241	43,993	-	-	-	-	-	-	176,234
0622 FRENCH	-	-	-	-	-	100	-	-	100
0623 SPANISH	-	-	-	-	-	200	-	-	200
0660 ENGLISH AS 2ND LANGUAGE	4,446,573	1,203,835	1,092	-	-	31,943	-	1,026	5,684,469
2001 IB PROGRAM	119,872	33,160	3,700	-	29,500	7,000	-	33,600	226,832
2118 FAMILY RESOURCE SCHOOLS	-	-	160,000	-	-	-	-	-	160,000
2161 TRANSLATION SERVICES	95,755	23,891	694	-	-	14,871	-	-	135,211
2191 ADA/504 SERVICES	65,214	15,184	12,500	-	-	-	-	-	92,898
2204 RECRUITMENT	26,330	7,920	-	-	2,780	-	-	-	37,030
2205 INDUCTION	120,768	28,555	-	-	1,887	2,402	-	1,000	154,612
2207 TECHNOLOGY SPECIALISTS	672,189	223,074	-	-	-	-	-	-	895,263
2215 CULTURAL DIVERSITY	6,700	1,237	34,128	-	3,742	32,063	-	6,000	83,870
2216 FIRST AID TRAINING	18,230	6,003	-	-	-	1,500	-	5,904	31,637
2218 CURRICULUM DEVELOPMENT COUNCIL	2,760	516	-	-	-	-	-	-	3,276
2236 SUPERVISION-LIT/LANG	227,929	67,611	5,411	2,681	8,660	4,585	-	765	317,642
2391 ELEM EDUCATION SUPPORT	387,195	95,739	-	1,300	7,000	3,681	500	2,650	498,065
2393 SECONDARY ED SUPPORT	269,767	68,406	2,000	1,700	17,800	7,340	1,500	5,647	374,160
2395 BVSD FOUNDATION SUPPORT	-	-	-	-	-	15,000	-	-	15,000
2491 SCHOOL LEVEL SUPPORT	13,852	2,745	32,195	-	4,840	11,000	-	2,000	66,632
2492 OPEN ENROLLMENT	43,663	14,157	-	-	1,500	500	-	750	60,570
2550 MAILROOM	-	-	-	7,600	-	-	-	-	7,600
2621 HAZARDOUS ENVIRONMENT SERVICES	86,304	25,124	-	-	1,000	-	-	-	112,428
2828 CABLE TV	-	-	-	1,000	-	-	-	-	1,000
2834 SUBSTITUTE OFFICE	53,912	16,073	-	-	-	-	-	-	69,985
3120 STATE VOCATIONAL ED	2,061,409	607,604	13,836	14,945	3,213	116,839	-	6,166	2,824,012
3130 STATE ECEA SPECIAL ED	22,313,587	6,619,515	46,456	11,039	854,721	75,104	19,509	14,160	29,954,091
3150 STATE TALENTED & GIFTED	168,273	45,591	9,000	-	-	56,540	-	-	279,404
GRAND TOTAL	168,822,552	48,003,385	3,290,514	3,001,694	2,261,234	12,078,318	216,394	4,459	\$ 237,678,550



Project/Program Budgets by Object (continued)

Project Detail

PROJECT	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	EQUIPMENT	OTHER	2013-14
PROGRAM			SERVICES	SERVICES	SERVICES			USES	PROPOSED BUDGET
0000 SCHOOL/DEPT WIDE									
0010 GEN ELEMENTARY ED	34,565,054	9,779,233	3,042	233,199	11,285	501,617	9,833	37,009	\$ 45,140,272
0020 GEN MIDDLE EDUCATION	18,450,352	5,135,083	267	101,234	11,211	564,389	6,192	18,842	24,287,570
0030 GEN HIGH SCHOOL EDUCATION	24,278,085	6,714,865	1,630	159,493	44,761	264,447	40,437	37,243	31,540,961
0040 GEN PRESCHOOL EDUCATION	-	-	-	-	-	107,400	-	-	107,400
0060 INTEGRATED EDUCATION	1,608	209	-	8,038	618	9,435	-	759	20,667
0080 LIBRARY INSTRUCTION	81,606	35,182	-	1,439	-	123,660	371	4,123	246,381
0090 OTHER GEN EDUCATION	2,873,606	685,343	310,150	-	96,268	689,774	41,948	-	4,697,089
0093 HOMEBOUND/HOSPITAL	20,720	3,872	-	-	-	-	-	-	24,592
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	502	-	-	502
0200 ART	1,451,026	400,870	-	-	-	31,540	-	882	1,884,318
0231 METALWORK AND JEWELRY	-	-	-	-	-	430	-	-	430
0260 PHOTOGRAPHY	-	-	-	-	-	690	-	-	690
0290 OTHER ART PROGRAMS	-	-	-	-	-	175	-	-	175
0300 BUSINESS EDUCATION	-	-	-	-	-	5,589	-	186	5,775
0339 OTHER BUSINESS FUNDAMENTALS	-	-	-	-	-	100	-	-	100
0340 FUNDAMENTALS OF BUSINESS	-	-	-	-	-	75	-	-	75
0500 LANG ARTS ENGLISH	-	-	60	-	-	30,894	-	406	31,360
0510 LANGUAGE SKILLS	-	-	-	-	-	8,040	-	-	8,040
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	-	-	19,366	-	-	19,391
0810 HEALTH EDUCATION	-	-	-	-	-	3,547	-	-	3,547
0830 PHYSICAL EDUCATION	2,274,837	628,457	-	-	-	17,647	581	401	2,921,923
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	6,978	-	-	6,978
0926 FOOD AND NUTRITION	-	-	-	-	-	400	-	-	400
1000 INDUST ARTS/TECHNOLOGY	-	-	-	-	-	8,075	-	-	8,075
1022 GRAPHIC ARTS	-	-	-	-	-	75	-	-	75.00
1100 MATHEMATICS	-	-	-	-	-	2,050,184	-	-	2,050,184
1150 GENERAL MATHEMATICS	-	-	-	-	-	75	-	-	75
1210 MUSIC GENERAL	2,274,771	628,440	1,000	200	-	12,867	20	1,150	2,918,448
1240 MUSIC VOCAL	-	-	-	-	-	6,823	-	306	7,129
1250 MUSIC INSTRUMENTAL	1,803,542	496,872	25	80	-	11,960	377	712	2,313,568
1251 CONCERT BAND	-	-	-	-	-	721	-	-	721
1255 ORCHESTRA FULL	-	-	-	-	-	991	-	-	991
1256 ORCHESTRA, STRING	-	-	-	-	-	668	-	-	668
1300 NATURAL SCIENCE	-	-	-	-	-	47,500	-	-	47,500
1310 GEN SCIENCE	-	-	-	-	-	46,533	1,581	2,445	50,559
1500 SOCIAL SCIENCES	-	-	-	-	-	217,583	51	-	217,634
1600 COMPUTER TECHNOLOGY	-	-	-	500	-	10,787	12,221	-	23,508
1610 COMPUTER APPLICATIONS CIS	-	-	-	-	-	150	-	-	150
1620 COMPUTER SYSTEMS	-	-	-	-	-	115	-	-	115
1690 OTHER COMPUTER TECHNOLOGY	860	88	-	-	-	330	-	-	1,278
1800 COCOURRICULAR ACTIVITIES	6,010	1,109	-	-	-	-	-	-	7,119
1808 INTRAMURALS - GENERAL	254,554	47,001	-	-	-	-	-	-	301,555
1900 STUDENT ACTIVITIES	18,450	3,406	-	-	-	-	-	-	21,856
1910 ELEM SPONSOR STUDENT ACT	39,764	7,344	-	-	-	-	-	-	47,108
1920 MIDDLE SPONSOR STUDENT A	99,036	18,284	-	-	-	-	-	-	117,320
1930 HIGH SPONSOR STUDENT ACT	446,544	82,454	-	-	-	-	-	-	528,998
2100 SUPPORT SERVICES-STUDENT	90,000	16,817	-	-	-	-	-	-	106,817
2113 SOCIAL WORK SERVICES	1,065,497	283,797	-	-	-	-	-	-	1,349,294
2114 STUDENT ACCOUNTING	254,114	72,677	13,508	1,690	-	1,082	-	-	343,071
2122 COUNSELING SERVICES	3,124,434	844,754	200	35	2,700	42,844	-	1,193	4,016,160
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	-	318
2134 NURSING SERVICES	646,133	189,173	1,300	4,000	6,400	3,171	600	2,710	853,487
2139 OTHER HLTH SVCS-MEDICAID	565,064	225,714	596,310	-	-	-	-	-	1,387,088
2190 OTHER SUPPORT SERVICES-STUDENT	200,615	56,564	-	-	-	-	-	-	257,179



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2013-14 PROPOSED BUDGET
0000 SCHOOL/DEPT WIDE (continued)									
2200 INSTRUCTIONAL STAFF SPRT	-	-	50,433	-	27,000	22,237	-	-	\$ 99,670
2210 IMPROVEMENT INSTRUCT SVCS	589,653	153,007	-	-	2,610	-	-	-	745,270
2211 ADMIN LEARNING SERVICES	123,156	34,982	-	6,250	2,000	11,000	-	10,000	187,388
2212 CURRICULUM DEVELOPMENT	204,152	55,878	-	-	-	72,633	-	-	332,663
2213 STAFF DEVELOPMENT	221,313	216,289	8,785	-	2,887	94,468	-	8,373	552,115
2214 EVALUATION INSTRUCT SVCS	292,150	73,495	2,750	-	-	2,106	-	4,106	374,607
2219 LEARNING MATERIALS CENTER	25,763	7,815	-	-	-	-	-	-	33,578
2222 LIBRARY SUPPORT SVCS	3,087,754	850,771	9,478	866	1,300	53,844	300	1,597	4,005,910
2223 AUDIOVISUAL SERVICES	-	-	-	55,204	2,750	420	1,423	-	59,797
2225 INSTRUCTIONAL TECHNOLOGY	303,775	84,356	1,500	-	4,900	5,791	3,000	1,746	405,068
2239 SUPERVISION-OTHER INSTR PROGRA	80,866	21,711	-	-	-	-	-	-	102,577
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	6,100	1,500	-	100	7,700
2311 ADMIN BOE BOARD OF ED	-	-	7,300	1,200	14,500	3,571	-	25,134	51,705
2312 BOE SECTRY BOARD OF ED	28,166	7,662	-	-	-	-	-	-	35,828
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	174,194	42,746	54,977	-	2,500	1,650	-	2,500	278,567
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	188,536	46,239	1,576	-	-	500	-	-	236,851
2319 OTHER BOE SERVICES	-	-	-	-	-	700	-	-	700
2321 SUPERINTENDENT	541,078	131,096	65	1,860	14,852	12,737	2,000	6,450	710,138
2323 GRANT PROCUREMENT/LOBBYING	71,255	17,813	-	-	1,000	1,500	-	-	91,568
2400 SCHOOL ADMIN SUPPORT SVC	275,860	32,699	-	-	-	-	-	-	308,559
2410 PRINCIPAL'S OFFICE	14,623,003	4,139,756	-	16,838	122,798	113,852	4,315	5,907	19,026,469
2511 ADMIN BUSINESS SERVICES	144,069	34,118	-	-	-	-	-	-	178,187
2513 BUDGETING SERVICES	678,844	183,532	35,097	642	3,154	2,752	100	7,750	911,871
2515 PAYROLL SERVICES	255,068	71,656	-	-	-	-	-	-	326,724
2516 FINANCIAL ACCOUNTING SERVICES	668,293	188,883	152,361	-	24,672	16,552	900	2,197	1,053,858
2520 PURCHASING SERVICES	245,679	69,901	55,249	204	3,519	2,765	927	2,484	380,728
2530 WAREHOUSING/DISTRIBUTING	448,526	131,500	3,273	2,900	3,350	3,100	4,150	19,065	615,864
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	-	-	-	7,315	-	3,842	-	(18,000)	(6,843)
2600 MAINTENANCE & OPERATIONS	8,756,180	2,806,983	12,145	998,273	14,905	5,887,878	5,343	78,499	18,560,206
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	617,040	159,086	-	120	1,432	50	330	240	778,298
2620 ENVIRONMENTAL SERVICES	301,917	86,061	8,000	209,600	3,894	3,900	3,800	5,600	622,772
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000
2660 SECURITY SERVICES	670,671	241,094	2,000	-	-	8,000	-	5,000	926,765
2800 CENTRAL SUPPORT SERVICES	30,000	5,605	-	-	-	-	-	-	35,605
2811 PLANNING SERVICES	91,915	23,173	2,539	450	1,650	8,228	3,000	3,250	134,205
2814 RESEARCH/EVALUATION SERVICES	234,070	67,733	9,500	-	4,250	13,250	500	3,000	332,303
2820 COMMUNICATION SERVICES	298,530	80,979	-	-	3,730	3,021	-	9,800	396,060
2828 CABLE TV	-	-	1,230	-	-	-	-	-	1,230
2830 HUMAN RESOURCES	1,071,467	290,988	39,972	1,000	7,950	16,960	535	7,558	1,436,430
2832 RECRUITMENT/PLACEMENT SERVICE	-	-	98,000	-	-	-	-	-	98,000
2834 INVC 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	577	-	-	-	-	-	-	3,663
2841 SUPERVISING INFO SYS SERVICES	429,739	114,489	240,805	8,200	22,000	50,000	50,000	7,500	922,733
2843 PROGRAMMING SERVICES	843,582	227,811	234,261	811,859	18,500	-	-	500	2,136,513
2844 OPERATIONS SERVICES	533,687	146,510	25,000	40,000	70,000	17,000	-	-	832,197
2845 TELECOMMUNICATIONS	75,619	20,128	15,360	167,000	210,000	5,000	-	-	493,107
2849 OTHER INFORMATION SERVICES	583,957	175,704	25,000	23,542	50,250	1,750	-	-	860,203
2850 RISK MANAGEMENT SERVICES	-	-	-	-	320,000	-	-	-	320,000
8916 JITSUYGO HIGH SCH PROGRAM	1,080	200	8,553	-	-	800	-	400	11,033
PROJECT TOTAL	132,874,417	37,456,350	2,574,176	2,961,429	1,145,200	11,380,300	194,885	(90,609)	\$ 188,496,148



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2013-14 PROPOSED BUDGET
0000 SCHOOL/DEPT WIDE (continued)									
0010 GEN ELEMENTARY ED	1,543,070	426,287	-	-	-	250,000	-	-	\$ 2,219,357
PROJECT TOTAL	1,543,070	426,287	-	-	-	250,000	-	-	\$ 2,219,357
0021 CHOICE									
0020 GEN MIDDLE EDUCATION	334,958	92,571	-	-	-	600	-	-	\$ 428,129
PROJECT TOTAL	334,958	92,571	-	-	-	600	-	-	\$ 428,129
0027 MIDDLE LEVEL LITERACY									
0020 GEN MIDDLE EDUCATION	372,012	102,493	-	-	-	-	-	-	\$ 474,505
PROJECT TOTAL	372,012	102,493	-	-	-	-	-	-	\$ 474,505
0031 DROPOUT PREVENTION									
0020 GEN MIDDLE EDUCATION	-	-	18,000	-	-	-	-	-	\$ 18,000
0030 GEN HIGH SCHOOL EDUCATION	576,223	159,281	292,429	-	-	-	-	-	1,027,933
2112 ATTENDANCE SERVICES	135,344	39,039	-	-	-	-	-	-	174,383
2113 SOCIAL WORK SERVICES	164,131	54,602	-	-	-	-	-	-	218,733
2120 GUIDANCE SERVICES	-	-	56,796	-	-	-	-	-	56,796
PROJECT TOTAL	875,698	252,922	367,225	-	-	-	-	-	\$ 1,495,845
0034 CONNECTIONS									
0030 GEN HIGH SCHOOL ED	201,300	55,608	-	-	-	495	-	-	\$ 257,403
PROJECT TOTAL	201,300	55,608	-	-	-	495	-	-	\$ 257,403
0035 MULTI-CULTURAL									
0030 GEN HIGH SCHOOL ED	107,288	29,633	-	-	-	75	-	-	\$ 136,996
PROJECT TOTAL	107,288	29,633	-	-	-	75	-	-	\$ 136,996
0036 SECONDARY LEVEL LITERACY									
0030 GEN HIGH SCHOOL ED	372,012	102,493	-	-	-	-	-	-	\$ 474,505
PROJECT TOTAL	372,012	102,493	-	-	-	-	-	-	\$ 474,505
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	923	-	-	4,897	-	-	-	\$ 10,820
PROJECT TOTAL	5,000	923	-	-	4,897	-	-	-	\$ 10,820
0039 ADVANCED PLACEMENT									
0020 GEN MIDDLE EDUCATION	40,195	11,107	-	-	-	-	-	-	\$ 51,302
0030 GEN HIGH SCHOOL EDUCATION	40,195	11,107	-	-	-	-	-	-	51,302
PROJECT TOTAL	80,390	22,214	-	-	-	-	-	-	\$ 102,604
0040 AVID									
0020 GEN MIDDLE EDUCATION	1,750	323	-	-	28,168	95	-	12,800	\$ 43,136
0030 GEN HIGH SCHOOL EDUCATION	26,670	7,380	-	-	-	-	-	-	34,050
2213 STAFF DEVELOPMENT	-	-	6,000	-	-	-	-	-	6,000
PROJECT TOTAL	28,420	7,703	6,000	-	28,168	95	-	12,800	\$ 83,186
0066 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	669	-	-	\$ 669
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	431	-	-	431
PROJECT TOTAL	-	-	-	-	-	1,100	-	-	\$ 1,100



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2013-14 PROPOSED BUDGET
0067 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	600	-	-	\$ 600
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	432	-	-	432
PROJECT TOTAL	-	-	-	-	-	1,032	-	-	\$ 1,032
0068 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	600	-	-	\$ 600
0030 GEN HIGH SCHOOL EDUCATION	-	-	301	-	-	131	-	-	432
PROJECT TOTAL	-	-	301	-	-	731	-	-	\$ 1,032
0069 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	130	-	-	\$ 130
PROJECT TOTAL	-	-	-	-	-	130	-	-	\$ 130
0071 TALENTED & GIFTED (SRA)									
0070 TALENTED AND GIFTED	3,824	625	300	-	-	8,692	-	-	\$ 13,441
0550 SPEECH	-	-	-	-	-	1,255	-	-	1,255
PROJECT TOTAL	3,824	625	300	-	-	9,947	-	-	\$ 14,696
0072 TALENTED AND GIFTED									
0070 TALENTED AND GIFTED	309,016	128,253	-	-	-	602	-	-	\$ 437,871
1090 OTHER INDUST ARTS/TECH	66,991	18,514	20,000	-	-	-	-	-	105,505
1900 STUDENT ACTIVITIES	3,021	565	-	-	1,000	-	-	-	4,586
2237 ADMIN TAG PROGRAMS	-	-	-	-	882	6,194	-	1,500	8,576
PROJECT TOTAL	379,028	147,332	20,000	-	1,882	6,796	-	1,500	\$ 556,538
0073 TAG - DISTRICT PROGRAMS									
0070 TALENTED AND GIFTED	273,081	72,014	-	-	138,394	10,000	-	-	\$ 493,489
1900 STUDENT ACTIVITIES	8,395	1,569	-	-	250	4,350	-	1,100	15,664
2237 ADMIN TAG PROGRAMS	87,156	26,795	-	-	4,000	30,299	-	-	148,250
PROJECT TOTAL	368,632	100,378	-	-	142,644	44,649	-	1,100	\$ 657,403
0095 PARTNERS IN EDUCATION									
2200 INSTRUCTIONAL STAFF SPRT	(56,020)	55,020	-	-	500	500	-	-	\$ -
PROJECT TOTAL	(56,020)	55,020	-	-	500	500	-	-	\$ -
0137 FAMILY ADVOCATE PROGRAM									
2113 SOCIAL WORK SERVICES	132,241	43,993	-	-	-	-	-	-	\$ 176,234
PROJECT TOTAL	132,241	43,993	-	-	-	-	-	-	\$ 176,234
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	2,964,129	801,930	-	-	-	7,715	-	-	\$ 3,773,774
0020 GEN MIDDLE EDUCATION	775,845	209,916	-	-	-	10,248	-	161	996,170
0030 GEN HIGH SCHOOL EDUCATION	680,652	184,150	400	-	-	10,217	-	-	875,419
0090 OTHER GEN EDUCATION	4,154	767	692	-	-	3,763	-	865	10,241
2214 EVALUATION INSTRUCT SVCS	21,793	7,072	-	-	-	-	-	-	28,865
PROJECT TOTAL	4,446,573	1,203,835	1,092	-	-	31,943	-	1,026	\$ 5,684,469
2001 IB PROGRAM									
0010 GEN ELEMENTARY ED	-	-	3,000	-	23,500	1,000	-	13,600	\$ 41,100
0030 GEN HIGH SCHOOL EDUCATION	119,872	33,160	-	-	6,000	6,000	-	20,000	185,032
2212 CURRICULUM DEVELOPMENT	-	-	700	-	-	-	-	-	700
PROJECT TOTAL	119,872	33,160	3,700	-	29,500	7,000	-	33,600	\$ 226,832
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	95,755	23,891	694	-	-	14,871	-	-	\$ 135,211
PROJECT TOTAL	95,755	23,891	694	-	-	14,871	-	-	\$ 135,211



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2013-14 PROPOSED BUDGET
2191 ADA/504 SERVICES									
2100 SUPPORT SERVICES-STUDENT	65,214	15,184	12,500	-	-	-	-	-	\$ 92,898
PROJECT TOTAL	65,214	15,184	12,500	-	-	-	-	-	\$ 92,898
2204 RECRUITMENT									
2832 RECRUITMENT/PLACEMENT	26,330	7,920	-	-	2,780	-	-	-	\$ 37,030
PROJECT TOTAL	26,330	7,920	-	-	2,780	-	-	-	\$ 37,030
2205 INDUCTION									
2200 INSTRUCTIONAL STAFF SPRT	120,768	28,555	-	-	1,887	2,402	-	1,000	\$ 154,612
PROJECT TOTAL	120,768	28,555	-	-	1,887	2,402	-	1,000	\$ 154,612
2207 TECHNOLOGY SPECIALISTS									
2220 MEDIA SUPPORT SERVICES	672,189	223,074	-	-	-	-	-	-	\$ 895,263
PROJECT TOTAL	672,189	223,074	-	-	-	-	-	-	\$ 895,263
2215 CULTURAL DIVERSITY									
2200 INSTRUCTIONAL STAFF SPRT	6,700	1,237	34,128	-	3,742	32,063	-	6,000	\$ 83,870
PROJECT TOTAL	6,700	1,237	34,128	-	3,742	32,063	-	6,000	\$ 83,870
2216 FIRST AID TRAINING									
2200 INSTRUCTIONAL STAFF SPRT	18,230	6,003	-	-	-	1,500	-	5,904	\$ 31,637
PROJECT TOTAL	18,230	6,003	-	-	-	1,500	-	5,904	\$ 31,637
2218 CURRICULUM DEVELOPMENT COUNCIL									
2212 CURRICULUM DEVELOPMENT	2,760	516	-	-	-	-	-	-	\$ 3,276
PROJECT TOTAL	2,760	516	-	-	-	-	-	-	\$ 3,276
2236 SUPERVISION-LIT/LANG									
2200 INSTRUCTIONAL STAFF SPRT	223,842	66,848	-	2,681	7,918	971	-	765	\$ 303,025
2212 CURRICULUM DEVELOPMENT	3,087	577	1,411	-	742	-	-	-	5,817
2214 EVALUATION INSTRUCT SVCS	1,000	186	4,000	-	-	3,614	-	-	8,800
PROJECT TOTAL	227,929	67,611	5,411	2,681	8,660	4,585	-	765	\$ 317,642
2391 ELEM EDUCATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	387,195	95,739	-	1,300	7,000	3,681	500	2,650	\$ 498,065
PROJECT TOTAL	387,195	95,739	-	1,300	7,000	3,681	500	2,650	\$ 498,065
2393 SECONDARY ED SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	269,767	68,406	2,000	1,700	17,800	7,340	1,500	5,647	\$ 374,160
PROJECT TOTAL	269,767	68,406	2,000	1,700	17,800	7,340	1,500	5,647	\$ 374,160
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	13,852	2,745	32,195	-	4,840	11,000	-	2,000	\$ 66,632
PROJECT TOTAL	13,852	2,745	32,195	-	4,840	11,000	-	2,000	\$ 66,632
2492 OPEN ENROLLMENT									
2114 STUDENT ACCOUNTING	-	-	-	-	1,500	500	-	750	\$ 2,750
2300 ADMIN GEN SUPPORT SVCS	43,663	14,157	-	-	-	-	-	-	57,820
PROJECT TOTAL	43,663	14,157	-	-	1,500	500	-	750	\$ 60,570
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	2013-14 PROPOSED BUDGET
2621 HAZARDOUS ENVIRONMENT SERVICES									
2620 ENVIRONMENTAL SERVICES	86,304	25,124	-	-	1,000	-	-	-	\$ 112,428
PROJECT TOTAL	86,304	25,124	-	-	1,000	-	-	-	\$ 112,428
2828 CABLE TV									
2820 COMMUNICATION SERVICES	-	-	-	1,000	-	-	-	-	\$ 1,000
PROJECT TOTAL	-	-	-	1,000	-	-	-	-	\$ 1,000
2834 SUBSTITUTE OFFICE									
2830 HUMAN RESOURCES	53,912	16,073	-	-	-	-	-	-	\$ 69,985
PROJECT TOTAL	53,912	16,073	-	-	-	-	-	-	\$ 69,985
3120 STATE VOCATIONAL ED									
0030 GEN HIGH SCHOOL EDUCATION	1,333,022	377,341	-	6,740	-	-	-	-	\$ 1,717,103
0033 TEEN PARENTING PROGRAM	283,086	106,319	11,836	-	1,200	7,123	-	500	410,064
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	81,014	21,137	-	-	-	5,000	-	322	107,473
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	68,544	12,657	-	-	-	300	-	500	82,001
2122 COUNSELING SERVICES	73,037	19,645	-	-	-	125	-	194	93,001
2134 NURSING SERVICES	47,551	13,685	-	-	-	-	-	-	61,236
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	-	318	5,318
2232 ADMIN VOC VOCATIONAL ED	-	-	-	-	400	8,520	-	852	9,772
2410 PRINCIPAL'S OFFICE	175,155	56,820	-	8,205	-	10,000	-	526	250,706
2490 OTHER SCHL ADMIN SUPPORT	-	-	-	-	713	-	-	-	713
PROJECT TOTAL	2,061,409	607,604	13,836	14,945	3,213	116,839	-	6,166	\$ 2,824,012
3130 STATE ECEA SPECIAL ED									
0092 ESY EXTENDED SCHOOL YEAR	120,652	22,545	4,325	-	800	4,045	-	-	\$ 152,367
0093 HOMEBOUND/HOSPITAL	23,879	4,462	-	-	-	-	-	-	28,341
1700 SPECIAL EDUCATION	14,917,552	4,554,456	11,808	11,039	602,726	61,349	19,509	13,485	20,191,924
1710 PHYS DISABILITY	865,539	247,911	-	-	-	-	-	-	1,113,450
1720 VISUAL DISABILITY	112,711	30,655	-	-	-	-	-	-	143,366
1730 HEARING DISABILITY	523,937	158,780	-	-	-	306	-	-	683,023
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	1,947,492	524,071	-	-	-	-	-	-	2,471,563
1780 MULTIPLE DISABILITIES	-	-	-	-	-	233	-	-	233
1790 OTHER DISABILITIES	-	-	-	-	-	889	-	-	889
1791 PRESCH DISABILITY CHILD	1,052,580	343,122	173	-	246,809	-	-	-	1,642,684
2123 COUNSELING SERVICES	509,988	137,282	-	-	-	-	-	-	647,270
2140 PSYCHOLOGICAL SERVICES	1,549,153	407,891	-	-	-	-	-	-	1,957,044
2153 AUDIOLOGY SERVICES	66,675	18,458	-	-	-	-	-	-	85,133
2213 STAFF DEVELOPMENT	-	-	30,150	-	2,575	3,460	-	-	36,185
2231 ADMIN SPED SPECIAL ED	623,429	169,882	-	-	1,811	2,595	-	675	798,392
PROJECT TOTAL	22,313,587	6,619,515	46,456	11,039	854,721	75,104	19,509	14,160	\$ 29,954,091
3150 STATE TALENTED & GIFTED									
0070 TALENTED AND GIFTED	91,310	25,224	-	-	-	-	-	-	\$ 116,534
2237 ADMIN TAG PROGRAMS	76,963	20,367	9,000	-	-	56,540	-	-	162,870
PROJECT TOTAL	168,273	45,591	9,000	-	-	56,540	-	-	\$ 279,404
GRAND TOTAL	168,822,552	48,003,385	3,290,514	3,001,694	2,261,234	12,078,318	216,394	4,459	\$ 237,678,550



Authorized Positions

	2010-11	2011-12	2012-13	2013-14
Classroom Teachers	1,549.674	1,622.134	1,575.613	1,561.576
Other Teachers*	101.671	113.281	100.382	102.594
Psychologists/Social Workers/OT/PT	90.038	89.838	89.838	86.461
Admin/Principals	108.915	112.315	109.515	117.899
Professional Support	35.700	39.450	45.200	44.742
Technical Support	44.212	52.712	51.712	52.712
Paraeducators/Liaisons/Monitors	284.306	295.046	292.058	301.424
Office/Administrative Support	189.717	189.111	193.386	191.916
Trades and Services	217.125	217.125	215.475	215.475
TOTAL FTE:	2,621.358	2,731.012	2,673.179	2,674.799

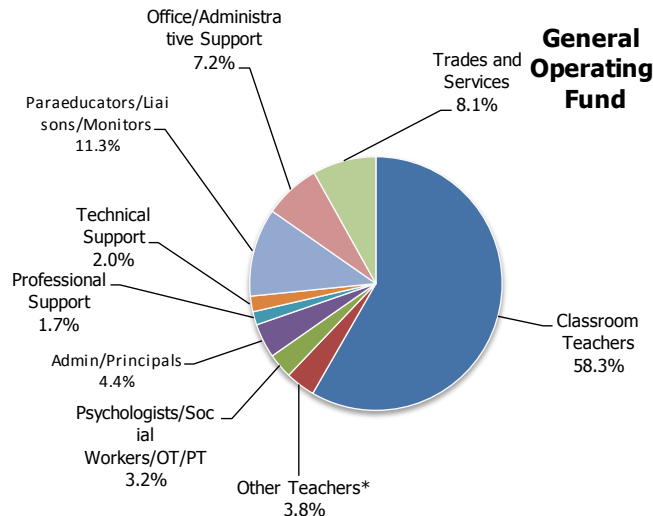
* Other Teachers- Temporary Assignments, Media Specialists & Counselors

Note:

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

	2010-11 Audited	2011-12 Submitted	2012-13 Submitted	2013-14 Projected
TOTAL STUDENT FTE	28,144.3	28,317.5	28,538.3	28,770.7
STUDENT FTE (Less Charters)	25,824.8	26,033.9	26,252.7	26,472.2
CHARTER STUDENT FTE	2,319.5	2,283.6	2,285.6	2,298.5

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	2013-14 PROPOSED BUDGET
ELEMENTARY SCHOOLS										
101 CURR DEPT - ELEM LEVEL	6.330	428,220	117,972	-	-	-	1,932,569	-	-	\$ 2,478,761
102 RESERVES - ELEM LEVEL	23.365	1,469,109	410,236	163,000	-	23,500	15,060	-	13,600	2,094,505
103 IT - ELEM LEVEL	5.665	252,449	83,985	-	-	-	-	-	-	336,434
119 BEAR CREEK ELEMENTARY	29.562	1,803,175	517,076	-	12,811	949	57,787	467	569	2,392,834
120 BIRCH ELEMENTARY	29.854	1,811,405	520,242	-	39,794	1,553	74,210	-	1,275	2,448,479
124 COLUMBINE ELEMENTARY	43.056	2,614,815	750,608	-	20,322	2,205	105,344	-	985	3,494,279
127 CREST VIEW ELEMENTARY	46.260	2,847,087	812,988	-	23,097	2,350	125,287	774	503	3,812,086
130 DOUGLASS ELEMENTARY	32.363	1,961,827	563,293	-	18,096	1,030	68,157	-	-	2,612,403
131 SANCHEZ ELEMENTARY	37.561	2,204,319	641,798	-	26,137	1,640	86,733	400	850	2,961,877
132 EISENHOWER ELEMENTARY	39.989	2,274,842	670,446	-	23,815	1,327	85,661	1,244	2,325	3,059,660
134 EMERALD ELEMENTARY	31.574	1,817,399	532,591	-	19,355	1,442	88,183	2,006	4,653	2,465,629
136 FLATIRONS ELEMENTARY	23.741	1,408,670	408,386	-	19,915	1,000	53,825	-	928	1,892,724
138 FOOTHILL ELEMENTARY	43.650	2,564,670	745,180	350	24,980	1,776	98,409	1,500	750	3,437,615
141 GOLD HILL ELEMENTARY	3.471	206,723	59,785	-	2,972	84	13,908	-	33	283,505
144 HEATHERWOOD ELEMENTARY	32.072	1,874,261	546,478	1,373	20,697	1,247	103,141	745	3,561	2,551,503
147 JAMESTOWN ELEMENTARY	3.364	198,982	57,696	-	760	184	18,860	-	-	276,482
150 KOHL ELEMENTARY	39.622	2,323,030	676,295	-	20,227	1,240	75,415	1,400	900	3,098,507
153 LAFAYETTE ELEMENTARY	47.330	2,807,824	813,362	-	14,724	1,390	80,509	-	4,462	3,722,271
154 RYAN ELEMENTARY	34.906	2,080,199	601,777	-	21,974	2,072	59,057	-	1,100	2,766,179
156 FIRESIDE ELEMENTARY	34.269	2,116,364	602,770	500	45,148	1,240	115,179	100	500	2,881,801
157 LOUISVILLE ELEMENTARY	42.990	2,524,573	733,950	-	30,571	1,800	76,077	768	1,728	3,369,467
158 COAL CREEK ELEMENTARY	31.766	1,950,094	557,486	-	22,785	1,295	55,066	580	886	2,588,192
161 BCSIS	22.980	1,393,472	400,745	551	13,557	1,458	55,946	-	911	1,866,640
162 MAPLETON ELEMENTARY	0.000	-	-	-	5,706	-	16,335	-	-	22,041
164 CREEKSIDE ELEMENTARY	33.092	1,883,053	554,925	-	16,604	1,455	89,691	219	2,282	2,548,229
166 MESA ELEMENTARY	26.822	1,603,377	463,452	552	14,799	1,587	69,064	387	2,625	2,155,843
169 NEDERLAND ELEMENTARY	26.945	1,513,559	447,602	-	12,393	3,940	95,795	-	200	2,073,489
180 PIONEER ELEMENTARY	40.374	2,408,281	695,532	1,394	23,690	1,640	106,648	500	2,804	3,240,489
185 SUPERIOR ELEMENTARY	38.632	2,328,339	669,788	-	22,099	1,704	105,463	-	2,847	3,130,240
190 UNIVERSITY HILL ELEM	38.779	2,303,770	666,883	1,269	13,199	1,066	85,181	113	313	3,071,794
192 HIGH PEAKS ELEMENTARY	21.452	1,289,372	371,971	178	12,897	940	56,099	-	1,770	1,733,227
193 COMMUNITY MONTESSORI	21.965	1,331,871	382,685	-	4,129	1,338	53,221	-	843	1,774,087
196 WHITTIER ELEMENTARY	35.752	2,165,043	622,372	193	10,619	1,128	36,511	1,088	767	2,837,721
LEVEL TOTAL	969.553	57,760,174	16,700,355	169,360	557,872	65,580	4,158,391	12,291	54,970	\$ 79,478,993
MIDDLE SCHOOLS										
201 CURR DEPT - MIDDLE LEVEL	13.106	886,562	244,249	-	-	-	325,716	-	-	\$ 1,456,527
202 RESERVES - MIDDLE LEVEL	12.817	839,045	233,925	24,000	-	28,248	95	-	12,800	1,138,113
203 IT - MIDDLE LEVEL	4.668	209,890	69,551	-	-	-	-	-	-	279,441
225 BROOMFIELD HEIGHTS MIDDLE	46.154	2,808,175	805,422	151	36,472	2,881	117,596	756	4,304	3,775,757
230 MANHATTAN MIDDLE	47.608	2,891,952	829,758	-	44,039	2,816	153,818	401	4,263	3,927,047
240 CASEY MIDDLE	51.251	3,248,773	917,194	-	23,898	3,076	67,989	1,067	2,157	4,264,154
250 CENTENNIAL MIDDLE	44.052	2,841,515	796,872	-	22,868	3,260	130,556	2,675	3,666	3,801,412
252 ANGEVINE MIDDLE	56.659	3,514,423	1,001,018	-	62,064	3,520	179,980	-	7,700	4,768,705
254 LOUISVILLE MIDDLE	47.591	3,006,382	849,823	-	48,593	3,104	154,759	1,000	1,334	4,064,995
260 PLATT MIDDLE	37.018	2,340,783	661,110	300	38,624	2,180	173,980	600	900	3,218,477
270 SOUTHERN HILLS MIDDLE	42.223	2,601,347	742,537	525	36,248	4,007	144,845	2,148	3,481	3,535,138
LEVEL TOTAL	403.147	25,188,847	7,151,459	24,976	312,806	53,092	1,449,334	8,647	40,605	\$ 34,229,766
SENIOR HIGH SCHOOLS										
301 CURR DEPT - SENIOR LEVEL	7.225	488,760	134,651	-	-	-	511,715	-	-	\$ 1,135,126
302 RESERVES - SENIOR LEVEL	33.319	1,905,169	560,475	323,182	-	249,559	40,250	-	20,400	3,099,035
303 IT-HIGH SCHOOL LEVEL	4.667	209,850	69,538	-	-	-	-	-	-	279,388
310 BOULDER HIGH	123.923	7,760,804	2,196,337	14,000	77,862	14,360	440,843	12,500	8,000	10,524,706
315 BROOMFIELD HIGH	97.244	5,939,581	1,698,259	-	53,090	7,328	326,922	22,426	7,482	8,055,088
320 CENTAURUS HIGH	83.551	5,192,951	1,475,616	-	67,793	11,771	324,671	-	11,567	7,084,369
330 FAIRVIEW HIGH	137.914	8,514,591	2,426,905	14,000	78,203	10,389	480,624	4,078	11,882	11,540,672
350 NEW VISTA HIGH	24.689	1,630,645	453,978	15,841	43,798	5,704	93,588	3,534	3,047	2,250,135
360 MONARCH HIGH	107.547	6,695,462	1,901,072	1,241	32,748	7,159	365,514	14,771	14,744	9,032,711
LEVEL TOTAL	620.079	38,337,813	10,916,831	368,264	353,494	306,270	2,584,127	57,309	77,122	\$ 53,001,230
VOCATIONAL/TECHNICAL SCHOOLS										
440 ARAPAHOE RIDGE HIGH	21.223	1,458,173	400,645	15,396	10,491	3,986	16,078	-	2,168	\$ 1,906,937
461 BOULDER UNIVERSAL	9.190	621,789	173,349	-	-	672	-	-	-	795,810
490 TECHNICAL ED CENTER	23.207	1,319,957	386,934	13,836	42,164	2,100	312,532	-	4,814	2,082,337
LEVEL TOTAL	53.620	3,399,919	960,928	29,232	52,655	6,758	328,610	-	6,982	\$ 4,785,084



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2013-14 PROPOSED BUDGET
COMBINATION SCHOOLS										
502 MONARCH K-8	62.989	3,843,151	1,100,772	-	52,130	2,944	198,887	150	4,950	\$ 5,202,984
503 NEDERLAND MIDDLE/SENIOR	36.776	2,225,041	639,727	-	23,586	7,429	143,819	700	2,285	3,042,587
504 NEDERLAND MIDDLE	0.000	8,968	1,656	-	-	-	2,115	-	-	12,739
505 ASPEN CREEK K-8	73.537	4,383,237	1,267,483	1,216	49,013	3,444	197,101	528	6,575	5,908,597
506 ELDORADO K-8	70.861	4,387,700	1,248,971	-	40,404	5,120	170,593	-	400	5,853,188
507 HALCYON	5.375	359,172	99,346	-	6,823	110	2,882	-	-	468,333
508 BOULDER EXPLORE	0.000	-	-	-	-	-	328,836	-	-	328,836
590 SUMMER SCHOOL	0.000	67,668	12,492	1,200	500	200	2,200	-	1,000	85,260
595 ALTERNATIVE LEARNING OPTIONS	3.000	210,668	58,203	-	-	-	-	-	-	268,871
LEVEL TOTAL	252.538	15,485,605	4,428,650	2,416	172,456	19,247	1,046,433	1,378	15,210	\$ 21,171,395
CHARTER SCHOOLS										
925 SUMMIT CHARTER	0.100	6,979	1,904	-	6,200	-	61,404	-	-	\$ 76,487
932 BOULDER PREP CHARTER	1.000	69,798	19,038	-	-	-	-	-	-	88,836
952 HORIZONS K-8 CHARTER	0.000	-	-	-	8,688	-	26,033	-	-	34,721
954 JUSTICE HIGH CHARTER	1.000	69,798	19,038	-	-	-	-	-	-	88,836
956 PEAK TO PEAK CHARTER	4.587	279,066	80,197	-	-	-	-	-	-	359,263
LEVEL TOTAL	6.687	425,641	120,177	-	14,888	-	87,437	-	-	\$ 648,143
CENTRALIZED SERVICES										
602 SUPERINTENDENT'S OFFICE										
0090 OTHER GEN EDUCATION	0.000	3,800	701	-	-	-	-	-	-	\$ 4,501
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	-	-	-	15,000	-	-	15,000
2321 SUPERINTENDENT	2.600	321,655	76,898	65	1,260	12,452	7,937	2,000	4,750	427,017
LOCATION TOTAL	2.600	325,455	77,599	65	1,260	12,452	22,937	2,000	4,750	\$ 446,518
603 DEPUTY SUPERINTENDENT										
2321 SUPERINTENDENT	2.000	219,423	54,198	-	600	2,400	4,800	-	1,700	\$ 283,121
LOCATION TOTAL	2.000	219,423	54,198	-	600	2,400	4,800	-	1,700	\$ 283,121
604 LEGAL COUNSEL OFFICE										
2100 SUPPORT SERVICES-STUDENTS	0.500	65,214	15,184	12,500	-	-	-	-	-	\$ 92,898
2315 LEGAL SERVICES	1.700	174,194	42,746	54,977	-	2,500	1,650	-	2,500	278,567
LOCATION TOTAL	2.200	239,408	57,930	67,477	-	2,500	1,650	-	2,500	\$ 371,465
605 CURRICULUM, ASSESSMENT & INSTRUCTION										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	-	14,737	-	-	\$ 14,737
2210 IMPROVEMENT INSTRUCT SVCS	0.000	4,516	843	-	-	2,610	-	-	-	7,969
2211 ADMIN LEARNING SERVICES	1.000	55,513	16,371	-	6,250	2,000	11,000	-	10,000	101,134
2212 CURRICULUM DEVELOPMENT	0.000	2,760	516	-	-	-	1,500	-	-	4,776
2213 STAFF DEVELOPMENT	1.000	59,532	17,086	3,473	-	1,000	2,214	-	3,773	87,078
2219 LEARNING MATERIALS CENTER	0.500	25,763	7,815	-	-	-	-	-	-	33,578
LOCATION TOTAL	2.500	148,084	42,631	3,473	6,250	5,610	29,451	-	13,773	\$ 249,272
608 PLANNING & ASSESSMENT										
2114 STUDENT ACCOUNTING	4.000	254,114	72,677	13,508	-	1,500	500	-	750	\$ 343,049
2214 EVALUATION INSTRUCT SVCS	2.800	292,150	73,495	2,750	-	-	-	-	-	368,395
2300 ADMIN GEN SUPPORT SVCS	1.000	43,663	14,157	-	-	-	-	-	-	57,820
2814 RESEARCH/EVALUATION SVCS	4.000	234,070	67,733	9,500	-	4,250	13,250	500	3,000	332,303
LOCATION TOTAL	11.800	823,997	228,062	25,758	-	5,750	13,750	500	3,750	\$ 1,101,567
609 VOCATIONAL ED ADMIN										
0030 GEN HIGH SCHOOL EDUCATION	0.000	10,000	1,869	-	-	-	-	-	-	\$ 11,869
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	0.000	10,432	1,949	-	-	-	-	-	-	12,381
2490 OTHER SCHL ADMIN SUPPORT	0.000	-	-	-	-	713	-	-	-	713
LOCATION TOTAL	0.000	20,432	3,818	-	-	1,113	11,330	-	1,352	\$ 38,045
610 PRESCHOOL ADMINISTRATION										
2200 INSTRUCTIONAL STAFF SPRT	0.471	19,966	6,556	-	-	-	-	-	-	\$ 26,522
LOCATION TOTAL	0.471	19,966	6,556	-	-	-	-	-	-	\$ 26,522



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2013-14 PROPOSED BUDGET
CENTRALIZED SERVICES continued										
611 SPECIAL EDUCATION										
0092 ESY EXTENDED SCHOOL YEAR	0.000	120,652	22,545	4,325	-	800	4,045	-	-	\$ 152,367
0093 HOMEBOUND/HOSPITAL	0.000	44,599	8,334	-	-	-	-	-	-	52,933
1700 SPECIAL EDUCATION	7.569	514,755	150,968	11,808	9,585	602,516	38,560	19,509	13,485	1,361,186
1710 PHYS DISABILITY	14.200	865,539	247,911	-	-	-	-	-	-	1,113,450
1720 VISUAL DISABILITY	1.600	112,711	30,655	-	-	-	-	-	-	143,366
1730 HEARING DISABILITY	9.700	523,937	158,780	-	-	-	-	-	-	682,717
1770 SPEECH/LANGUAGE DISABILITY	26.700	1,947,492	524,071	-	-	-	-	-	-	2,471,563
1791 PRESCH DISABILITY CHILD	1.000	70,445	19,159	173	-	246,809	-	-	-	336,586
2113 SOCIAL WORK SERVICES	12.120	983,205	256,424	-	-	-	-	-	-	1,239,629
2123 COUNSELING SERVICES	7.000	509,988	137,282	-	-	-	-	-	-	647,270
2140 PSYCHOLOGICAL SERVICES	19.741	1,549,153	407,891	-	-	-	-	-	-	1,957,044
2153 AUDIOLOGY SERVICES	1.000	66,675	18,458	-	-	-	-	-	-	85,133
2213 STAFF DEVELOPMENT	0.000	-	-	30,150	-	2,575	3,460	-	-	36,185
2231 ADMIN SPED SPECIAL EDUC	8.100	623,429	169,882	-	-	-	-	-	675	793,986
LOCATION TOTAL	108.730	7,932,580	2,152,360	46,456	9,585	852,700	46,065	19,509	14,160	\$ 11,073,415
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	2,134	-	-	1,250	4,350	-	1,100	\$ 20,250
2200 INSTRUCTIONAL STAFF SPRT	0.000	6,700	1,237	34,128	-	3,742	31,563	-	6,000	83,370
2237 ADMIN -TAG PROGRAMS	2.752	164,119	47,162	9,000	-	4,882	93,033	-	1,500	319,696
LOCATION TOTAL	2.752	182,235	50,533	43,128	-	9,874	128,946	-	8,600	\$ 423,316
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	767	692	-	-	3,763	-	865	10,241
2200 INSTRUCTIONAL STAFF SPRT	3.500	203,876	60,292	-	2,681	7,918	971	-	765	276,503
2212 CURRICULUM DEVELOPMENT	0.000	3,087	577	1,411	-	742	-	-	-	5,817
2214 EVALUATION INSTRUCT SVCS	0.500	22,793	7,258	4,000	-	-	3,614	-	-	37,665
LOCATION TOTAL	4.000	233,910	68,894	6,103	2,681	8,660	29,956	-	1,630	\$ 351,834
617 ELEMENTARY ED ADMIN										
0010 GEN ELEMENTARY EDUC	0.000	-	-	-	-	-	10,000	-	-	\$ 10,000
0090 OTHER GEN EDUCATION	0.000	14,112	2,629	-	-	-	-	-	-	16,741
2113 SOCIAL WORK SERVICES	1.000	41,146	13,688	-	-	-	-	-	-	54,834
2300 ADMIN GEN SUPPORT SVCS	3.500	387,195	95,739	-	1,300	7,000	3,681	500	2,650	498,065
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	9,623	1,798	8,195	-	2,840	6,000	-	1,000	29,456
LOCATION TOTAL	4.500	452,076	113,854	8,195	1,300	9,840	19,681	500	3,650	\$ 609,096
618 MIDDLE LEVEL ED ADMIN										
2122 COUNSELING SERVICES	0.200	20,029	5,181	-	-	-	-	-	-	\$ 25,210
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	-	200	5,000	1,200	500	2,000	8,900
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	1,000	344	-	-	-	1,500	-	-	2,844
LOCATION TOTAL	0.200	21,029	5,525	-	200	5,000	2,700	500	2,000	\$ 36,954
619 SECONDARY ED ADMIN										
0090 OTHER GEN EDUCATION	0.000	7,000	1,300	-	-	-	-	-	-	\$ 8,300
2122 COUNSELING SERVICES	0.800	80,115	20,730	-	-	-	-	-	-	100,845
2300 ADMIN GEN SUPPORT SVCS	2.750	269,767	68,406	2,000	1,500	12,800	6,140	1,000	3,647	365,260
2319 OTHER BOE SERVICES	0.000	-	-	-	-	-	700	-	-	700
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	3,229	603	24,000	-	2,000	3,500	-	1,000	34,332
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	-	-	-	-	-
LOCATION TOTAL	3.550	360,111	91,039	26,000	1,500	14,800	10,340	1,000	4,647	\$ 509,437
625 BOULDER UNIVERSAL ADMIN										
2239 SUPERVISION OTHER INSTRUCTIONAL	1.000	70,434	19,762	-	-	-	-	-	-	\$ 90,196
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	-	-	6,100	1,500	-	100	7,700
LOCATION TOTAL	1.000	70,434	19,762	-	-	6,100	1,500	-	100	\$ 97,896



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2013-14 PROPOSED BUDGET
CENTRALIZED SERVICES continued										
628 BOARD OF EDUCATION										
2311 ADMIN BOE BOARD OF EDUC	0.000	-	-	7,300	1,200	14,500	3,571	-	25,134	\$ 51,705
2312 BOE SECTRY BOARD OF EDUC	0.400	28,166	7,662	-	-	-	-	-	-	35,828
2314 ELECTION SERVICES	0.000	-	-	69,750	-	-	-	-	-	69,750
2317 AUDIT SERVICES	0.000	-	-	43,700	-	-	-	-	-	43,700
2834 INVC TRAINING NON-CERT	0.000	-	-	-	-	1,604	-	-	-	1,604
LOCATION TOTAL	0.400	28,166	7,662	120,750	1,200	16,104	3,571	-	25,134	\$ 202,587
630 HEALTH										
2210 IMPROVEMENT INSTRUCT SVCS	0.250	27,167	6,876	-	-	-	-	-	-	\$ 34,043
LOCATION TOTAL	0.250	27,167	6,876	-	-	-	-	-	-	\$ 34,043
631 ART										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	11,000	-	-	-	\$ 11,000
2210 IMPROVEMENT INSTRUCT SVCS	0.250	27,167	6,876	-	-	-	-	-	-	34,043
2211 ADMIN LEARNING SERVICES	0.000	1,990	368	-	-	-	-	-	-	2,358
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	7,910	-	-	7,910
2213 STAFF DEVELOPMENT	0.000	5,084	950	-	-	600	200	-	-	6,834
2214 EVALUATION INSTRUCT SVCS	0.000	-	-	-	-	-	-	-	1,000	1,000
LOCATION TOTAL	0.250	34,241	8,194	-	-	11,600	8,110	-	1,000	\$ 63,145
632 MUSIC										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	11,000	-	-	-	\$ 11,000
2210 IMPROVEMENT INSTRUCT SVCS	0.250	27,167	6,876	-	-	-	-	-	-	34,043
2211 ADMIN LEARNING SERVICES	0.000	1,990	368	-	-	-	-	-	-	2,358
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	7,910	-	-	7,910
2213 STAFF DEVELOPMENT	0.000	5,083	950	-	-	-	-	-	-	6,033
2214 EVALUATION INSTRUCT SVCS	0.000	-	-	-	-	-	-	-	1,000	1,000
LOCATION TOTAL	0.250	34,240	8,194	-	-	11,000	7,910	-	1,000	\$ 62,344
633 HEALTH/PHYSICAL EDUCATION										
2210 IMPROVEMENT INSTRUCT SVCS	0.250	27,167	6,876	-	-	-	-	-	-	\$ 34,043
2211 ADMIN LEARNING SERVICES	0.000	1,990	368	-	-	-	-	-	-	2,358
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	1,000	-	-	1,000
LOCATION TOTAL	0.250	29,157	7,244	-	-	-	1,000	-	-	\$ 37,401
634 LITERACY										
2210 IMPROVEMENT INSTRUCT SVCS	5.500	459,008	119,959	-	-	-	-	-	-	\$ 578,967
2211 ADMIN LEARNING SERVICES	1.000	53,713	16,035	-	-	-	-	-	-	69,748
2213 STAFF DEVELOPMENT	0.000	112,018	20,930	-	-	-	74,541	-	2,100	209,589
LOCATION TOTAL	6.500	624,739	156,924	-	-	-	74,541	-	2,100	\$ 858,304
635 DISTRICT-WIDE INSTRUCTION										
0010 GEN ELEMENTARY EDUC	0.371	25,122	6,920	-	-	-	-	-	-	\$ 32,042
1800 COCOURRICULAR ACTIVITIES	0.000	6,010	1,109	-	-	-	-	-	-	7,119
1900 STUDENT ACTIVITIES	0.000	18,450	3,406	-	-	-	-	-	-	21,856
2100 SUPPORT SERVICES-STUDENTS	1.000	95,755	23,891	-	-	-	14,871	-	-	134,517
2112 ATTENDANCE SERVICES	2.292	135,344	39,039	-	-	-	-	-	-	174,383
2410 PRINCIPAL'S OFFICE	0.109	9,748	2,475	-	-	43,975	-	-	-	56,198
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	866	-	-	-	-	866
LOCATION TOTAL	3.772	290,429	76,840	-	866	43,975	14,871	-	-	\$ 426,981
636 MATHEMATICS										
2210 IMPROVEMENT INSTRUCT SVCS	0.240	17,461	4,701	-	-	-	-	-	-	\$ 22,162
2211 ADMIN LEARNING SERVICES	0.000	1,990	368	-	-	-	-	-	-	2,358
2212 CURRICULUM DEVELOPMENT	0.250	26,722	6,793	-	-	-	2,500	-	-	36,015
2213 STAFF DEVELOPMENT	0.000	16,189	3,026	-	-	-	2,300	-	-	21,515
LOCATION TOTAL	0.490	62,362	14,888	-	-	-	4,800	-	-	\$ 82,050
637 SCIENCE										
2211 ADMIN LEARNING SERVICES	0.000	1,990	368	-	-	-	-	-	-	\$ 2,358
2212 CURRICULUM DEVELOPMENT	2.500	170,767	48,105	-	-	-	2,151	-	-	221,023
2213 STAFF DEVELOPMENT	0.000	16,711	3,123	-	-	-	4,275	-	2,500	26,609
LOCATION TOTAL	2.500	189,468	51,596	-	-	-	6,426	-	2,500	\$ 249,990



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2013-14 PROPOSED BUDGET
CENTRALIZED SERVICES continued										
638 SOCIAL STUDIES										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	-	7,500	-	-	\$ 7,500
2211 ADMIN LEARNING SERVICES	0.000	1,990	368	-	-	-	-	-	-	2,358
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	4,500	-	-	4,500
2213 STAFF DEVELOPMENT	0.000	-	-	-	-	600	-	-	-	600
LOCATION TOTAL	0.000	1,990	368	-	-	600	12,000	-	-	\$ 14,958
639 WORLD LANGUAGES										
2211 ADMIN LEARNING SERVICES	0.000	1,990	368	-	-	-	-	-	-	\$ 2,358
2212 CURRICULUM DEVELOPMENT	0.000	1,525	281	-	-	-	1,000	-	-	2,806
2214 EVALUATION INSTRUCT SVCS	0.000	-	-	-	-	-	2,106	-	2,106	4,212
LOCATION TOTAL	0.000	3,515	649	-	-	-	3,106	-	2,106	\$ 9,376
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	232,911	57,917	-	120	1,432	50	330	240	293,000
2811 PLANNING SERVICES	1.000	91,915	23,173	2,539	450	1,650	8,228	3,000	3,250	134,205
LOCATION TOTAL	3.250	324,826	81,090	2,539	570	3,082	8,278	45,278	3,684	\$ 469,347
642 MAINTENANCE & OPERATIONS										
2600 MAINTENANCE & OPERATIONS	49.000	2,972,110	849,169	12,145	44,890	14,880	514,829	3,420	(29,724)	\$ 4,381,719
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	384,129	101,169	-	-	-	-	-	-	485,298
2625 ENERGY - PHASE II	0.000	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	0.000	-	-	2,000	-	-	-	-	-	2,000
LOCATION TOTAL	53.750	3,356,239	950,338	14,145	46,890	14,880	517,829	3,420	(29,724)	\$ 4,874,017
643 ENVIRONMENTAL SERVICES										
2600 MAINTENANCE & OPERATIONS	0.250	8,660	2,376	-	-	-	-	-	-	\$ 11,036
2620 ENVIRONMENTAL SERVICES	6.250	388,221	111,185	8,000	189,600	4,894	3,900	3,800	5,600	715,200
2660 SECURITY SERVICES	7.200	320,353	103,049	2,000	-	-	8,000	-	5,000	438,402
LOCATION TOTAL	13.700	717,234	216,610	10,000	189,600	4,894	11,900	3,800	10,600	\$ 1,164,638
652 COMMUNITY SCHOOLS										
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	-	191,250	-	-	\$ 191,250
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	14,050	-	29,390	-	-	43,440
LOCATION TOTAL	0.000	-	-	-	14,050	-	220,640	-	-	\$ 234,690
668 COMMUNICATION SERVICES										
2820 COMMUNICATION SERVICES	4.000	298,530	80,979	-	1,000	3,730	3,021	-	9,800	\$ 397,060
2828 CABLE TV	0.000	-	-	1,230	-	-	-	-	-	1,230
2834 INSVC TRAINING NON-CERT	0.000	-	-	-	-	1,300	-	-	-	1,300
LOCATION TOTAL	4.000	298,530	80,979	1,230	1,000	5,030	3,021	-	9,800	\$ 399,590
670 GRANTS ADMINISTRATION										
2323 GRANT PROCUREMENT	0.750	71,255	17,813	-	-	1,000	1,500	-	-	\$ 91,568
LOCATION TOTAL	0.750	71,255	17,813	-	-	1,000	1,500	-	-	\$ 91,568
687 HUMAN RESOURCES										
2200 INSTRUCTIONAL STAFF SUPPORT	2.000	211,957	83,575	-	-	7,387	2,902	-	1,000	\$ 306,821
2213 STAFF DEVELOPMENT	0.000	-	169,317	-	-	-	-	-	-	169,317
2318 STAFF NEGOTIATIONS SVCS	0.000	9,870	1,822	1,576	-	-	500	-	-	13,768
2830 HUMAN RESOURCES	15.000	1,125,379	307,061	39,972	1,000	7,950	10,910	535	7,558	1,500,365
2832 RECRUITMENT/PLACEMENT SVC	0.500	26,330	7,920	-	-	2,780	-	-	-	37,030
2835 EMPLOYEE INSURANCE SVCS	0.000	-	-	9,000	-	350	300	50	150	9,850
2850 RISK MANAGEMENT SERVICES	0.000	-	-	-	-	300,000	-	-	-	300,000
LOCATION TOTAL	17.500	1,373,536	569,695	50,548	1,000	318,467	14,612	585	8,708	\$ 2,337,151



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2013-14 PROPOSED BUDGET
CENTRALIZED SERVICES continued										
688 BUDGET SERVICES										
2513 BUDGETING SERVICES	9.250	678,844	183,532	35,097	642	3,154	2,752	100	7,750	\$ 911,871
LOCATION TOTAL	9.250	678,844	183,532	35,097	642	3,154	2,752	100	7,750	\$ 911,871
689 INFORMATION TECHNOLOGY										
2222 LIBRARY SUPPORT SVCS	0.000	5,208	973	9,300	866	1,300	6,100	-	300	\$ 24,047
2223 AUDIOVISUAL SERVICES	0.000	-	-	-	55,000	2,750	-	-	-	57,750
2225 INSTRUCTIONAL TECHNOLOGY	4.400	303,775	84,356	1,500	-	4,900	5,791	3,000	1,746	405,068
2841 SUPERVISING INFO SYS SERVICES	5.500	429,739	114,489	240,805	8,200	22,000	50,000	50,000	7,500	922,733
2843 PROGRAMMING SERVICES	11.000	843,582	227,811	234,261	811,859	18,500	-	-	500	2,136,513
2844 OPERATIONS SERVICES	7.000	533,687	146,510	25,000	40,000	70,000	17,000	-	-	832,197
2849 OTHER INFORMATION SERVICES	9.000	583,957	175,704	25,000	23,542	50,250	1,750	-	-	860,203
LOCATION TOTAL	36.900	2,699,948	749,843	535,866	939,467	169,700	80,641	53,000	10,046	\$ 5,238,511
690 FINANCE & ACCOUNTING										
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	-	500	-	-	\$ 500
2511 ADMIN BUSINESS SERVICES	1.000	144,069	34,118	-	-	-	-	-	-	178,187
2515 PAYROLL SERVICES	4.000	255,068	71,656	-	-	-	-	-	-	326,724
2516 FINANCIAL ACCOUNTING SVCS	10.550	668,293	188,883	2,361	-	24,672	16,552	900	2,197	903,858
LOCATION TOTAL	15.550	1,067,430	294,657	2,361	-	24,672	17,052	900	2,197	\$ 1,409,269
695 PURCHASING										
2520 PURCHASING SERVICES	4.000	245,679	69,901	55,249	204	3,519	2,765	927	2,484	\$ 380,728
LOCATION TOTAL	4.000	245,679	69,901	55,249	204	3,519	2,765	927	2,484	\$ 380,728
698 HEALTH SERVICES										
2134 NURSING SERVICES	12.100	693,684	202,858	1,300	4,000	6,400	3,171	600	2,710	\$ 914,723
2139 OTHER HLTH SVCS-MEDICAID	4.000	153,991	53,769	596,310	-	-	-	-	-	804,070
2200 INSTRUCTIONAL STAFF SPRT	0.400	18,230	6,003	-	-	-	1,500	-	5,904	31,637
LOCATION TOTAL	16.500	865,905	262,630	597,610	4,000	6,400	4,671	600	8,614	\$ 1,750,430
LEVEL TOTAL	335.915	24,053,011	6,783,759	1,652,050	1,222,665	1,571,687	1,344,997	132,119	128,611	\$ 36,888,899
SERVICE CENTERS										
791 WAREHOUSE										
2530 WAREHOUSING/DISTRIBUTING	7.950	448,526	131,500	3,273	10,500	3,350	3,100	4,150	19,065	\$ 623,464
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	7.950	448,526	131,500	3,273	17,815	3,350	11,942	4,150	1,065	\$ 621,621
792 PRINT SHOP										
3230 PRINT SHOP DISTRICT	3.750	174,442	55,716	-	96,198	250	75,500	-	(402,106)	\$ -
LOCATION TOTAL	3.750	174,442	55,716	-	96,198	250	75,500	-	(402,106)	\$ -
793 TELECOMMUNICATIONS										
2845 TELECOMMUNICATIONS	1.000	75,619	20,128	15,360	167,000	210,000	5,000	-	-	\$ 493,107
LOCATION TOTAL	1.000	75,619	20,128	15,360	167,000	210,000	5,000	-	-	\$ 493,107
LEVEL TOTAL	12.700	698,587	207,344	18,633	281,013	213,600	92,442	4,150	(401,041)	\$ 1,114,728
DISTRICT-WIDE COSTS										
807 UNALLOCATED DIST BUDGETS	0.000	18,187	3,399	-	-	-	-	-	-	\$ 21,586
808 SCHOOL ALLOCATIONS	0.000	898,288	195,133	245,150	-	-	125,000	-	-	1,463,571
809 DISTRICT ALLOCATIONS	16.360	2,384,375	477,603	780,433	20,000	20,000	639,402	-	80,000	4,401,813
LEVEL TOTAL	16.360	3,300,850	676,135	1,025,583	20,000	20,000	764,402	-	80,000	\$ 5,886,970
OTHER OPERATIONAL UNITS										
970 SOMBRERO MARSH BUILDING	0.000	-	-	-	646	-	3,055	-	-	\$ 3,701
971 EDUCATION CENTER BUILDING	4.000	151,076	52,222	-	12,999	-	216,390	-	-	432,687
LEVEL TOTAL	4.000	151,076	52,222	-	13,645	-	219,445	-	-	\$ 436,388
GRAND TOTAL	2,674,799	168,822,552	48,003,385	3,290,514	3,001,694	2,261,234	12,078,318	216,394	4,459	\$ 237,678,550

OTHER FUNDS

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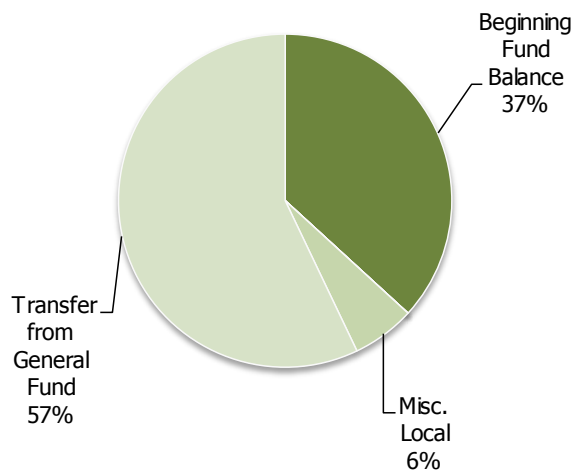


Technology Fund

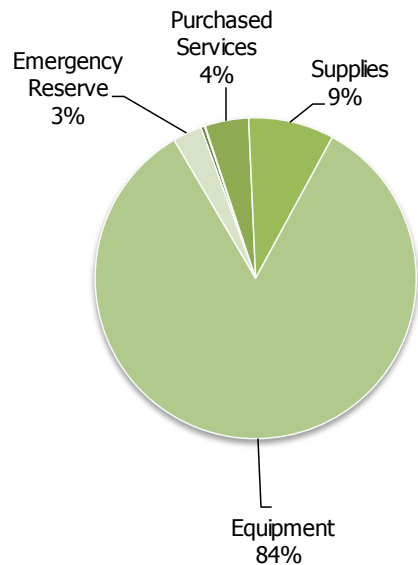
\$2,921,316

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 affect the carryover balance in this fund.

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES





Technology Fund (continued)

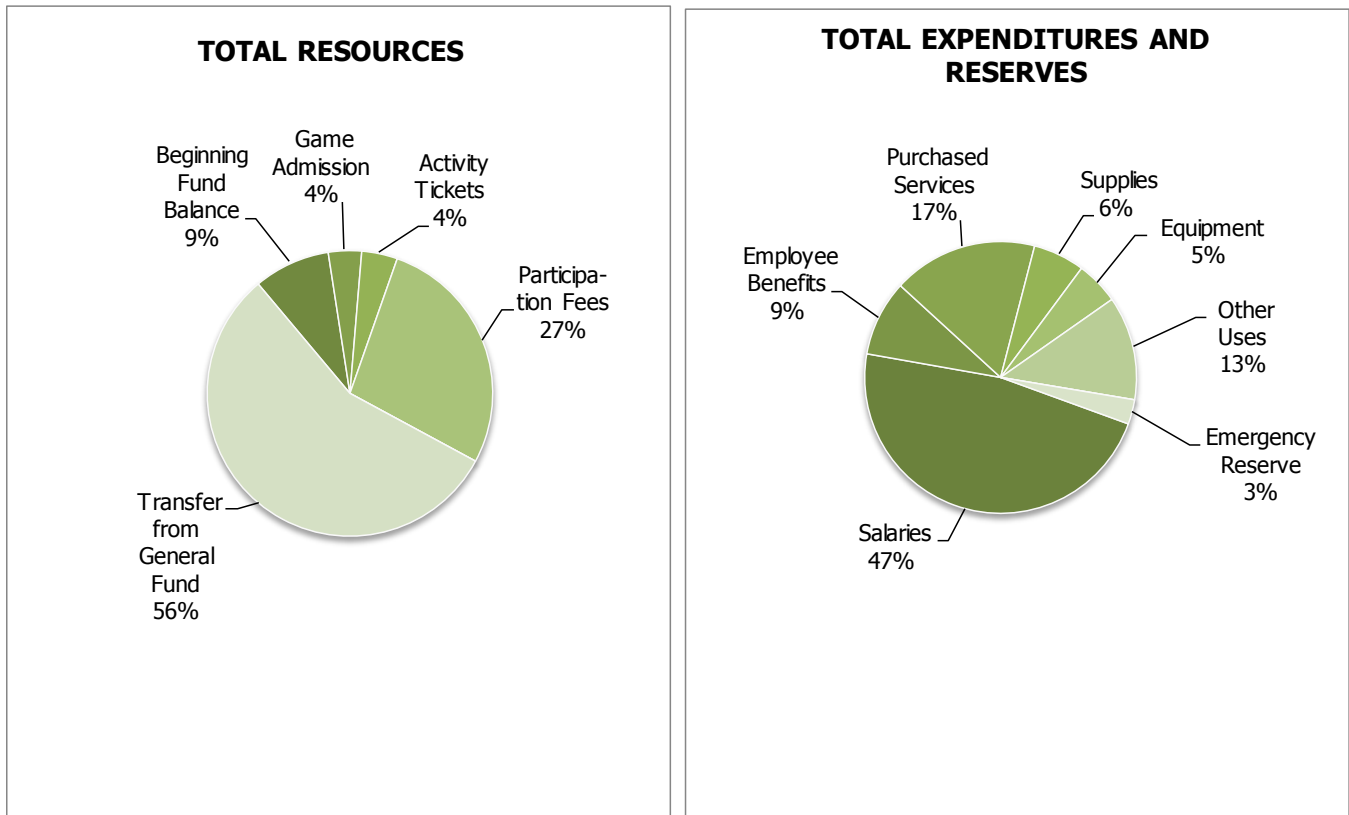
	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
BEGINNING FUND BALANCE			
Reserve - TABOR	\$ 98,718	\$ 97,545	\$ 99,326
Reserve - Project Carryover	658,103	958,482	976,105
Unreserved Beginning Balance	582,413	-	-
TOTAL BEGINNING FUND BALANCE	\$ 1,339,234	\$ 1,056,027	\$ 1,075,431
REVENUE:			
Miscellaneous Local	\$ 182,340	\$ 155,836	\$ 178,272
One Time Transfer from General Fund	140,391	512,000	-
Transfer from General Fund	1,690,835	1,690,945	1,667,613
TOTAL REVENUE	\$ 2,013,566	\$ 2,358,781	\$ 1,845,885
TOTAL RESOURCES	<u>\$ 3,352,800</u>	<u>\$ 3,414,808</u>	<u>\$ 2,921,316</u>
EXPENDITURES:			
Salaries	\$ 31,465	\$ 5,730	\$ 11,340
Employee Benefits	7,949	1,031	2,144
Purchased Services	27,901	93,839	128,396
Supplies	112,814	155,000	252,000
Equipment	2,114,694	2,083,671	2,442,349
Other Uses of Funds	1,950	106	-
TOTAL EXPENDITURES	<u>\$ 2,296,773</u>	<u>\$ 2,339,377</u>	<u>\$ 2,836,229</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 85,087
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 2,296,773</u>	<u>\$ 2,339,377</u>	<u>\$ 2,921,316</u>
ENDING BALANCE	<u>\$ 1,056,027</u>	<u>\$ 1,075,431</u>	<u>\$ -</u>



Athletics Fund

\$3,453,948

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





Athletics Fund (continued)

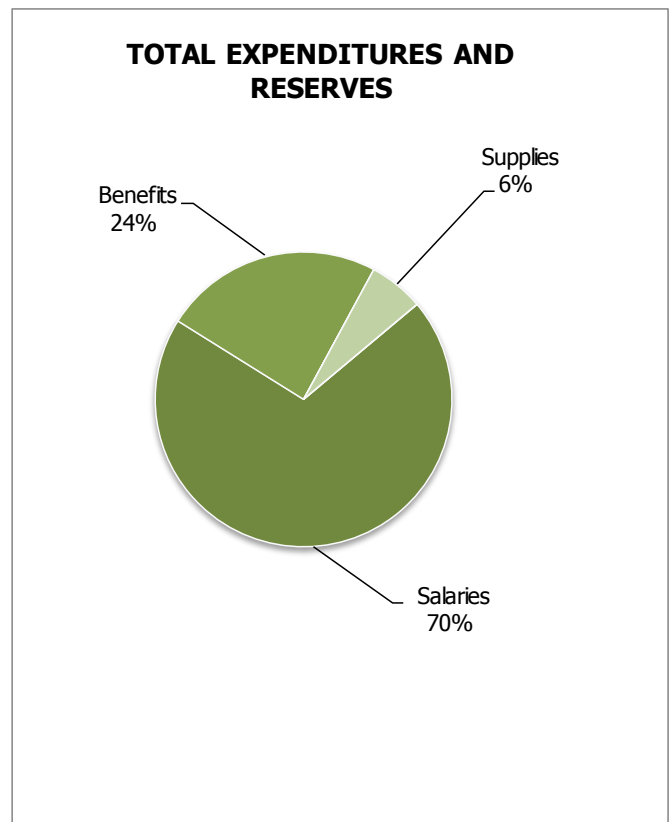
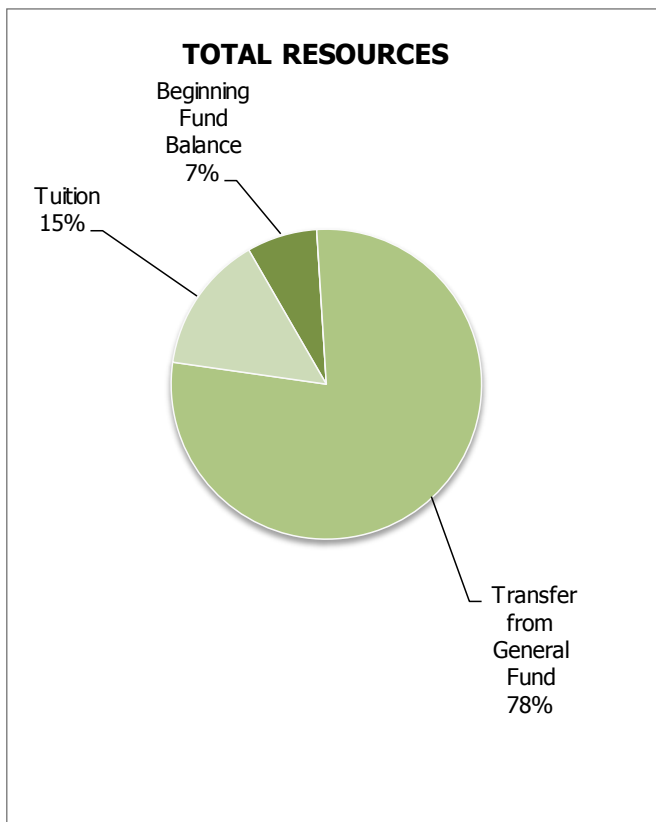
	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 402,076	\$ 398,455	\$ 299,533
REVENUE:			
Game Admission	\$ 132,228	\$ 151,209	\$ 130,000
Activity Tickets	141,863	114,070	140,000
Participation Fees	951,665	973,046	950,000
Transfer from General Fund	<u>1,934,415</u>	<u>1,934,415</u>	<u>1,934,415</u>
TOTAL REVENUE	\$ 3,160,171	\$ 3,172,740	\$ 3,154,415
TOTAL RESOURCES	<u>\$ 3,562,247</u>	<u>\$ 3,571,195</u>	<u>\$ 3,453,948</u>
EXPENDITURES:			
Salaries	\$ 1,562,266	\$ 1,560,654	\$ 1,631,266
Employee Benefits	257,871	276,943	311,447
Purchased Services	562,737	594,495	595,268
Supplies	234,404	215,540	211,565
Equipment	195,181	254,490	176,500
Other Uses	<u>351,333</u>	<u>369,540</u>	<u>427,302</u>
TOTAL EXPENDITURES	<u>\$ 3,163,792</u>	<u>\$ 3,271,662</u>	<u>\$ 3,353,348</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 100,600
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 3,163,792</u>	<u>\$ 3,271,662</u>	<u>\$ 3,453,948</u>
ENDING BALANCE	<u>\$ 398,455</u>	<u>\$ 299,533</u>	<u>\$ -</u>



Preschool Fund

\$4,525,153

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 2013-14, 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 \$0 to \$355 per month.





Preschool Fund (continued)

	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 769,839	\$ 893,286	\$ 332,143
REVENUE:			
One-time Transfer from General Fund	\$ 12,000	\$ 48,000	\$ -
Transfer from General Fund	2,563,015	2,771,863	3,541,425
One-time Transfer from Tuition Based CPP	-	76,163	-
Tuition	-	404,250	651,585
TOTAL REVENUE	\$ 2,575,015	\$ 3,300,276	\$ 4,193,010
TOTAL RESOURCES	<u>\$ 3,344,854</u>	<u>\$ 4,193,562</u>	<u>\$ 4,525,153</u>
EXPENDITURES:			
Salaries	\$ 1,675,596	\$ 2,547,241	\$ 3,083,084
Benefits	519,721	838,642	1,022,193
Purchased Services	45,813	63,767	-
Property and Equipment	60,332	200,000	-
Supplies	150,106	211,769	288,075
TOTAL EXPENDITURES	<u>\$ 2,451,568</u>	<u>\$ 3,861,419</u>	<u>\$ 4,393,352</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 131,801
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 2,451,568</u>	<u>\$ 3,861,419</u>	<u>\$ 4,525,153</u>
ENDING BALANCE	<u>\$ 893,286</u>	<u>\$ 332,143</u>	<u>\$ -</u>

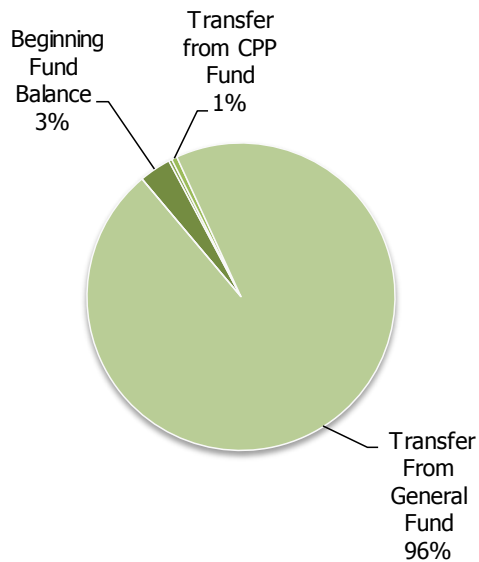


Risk Management Fund

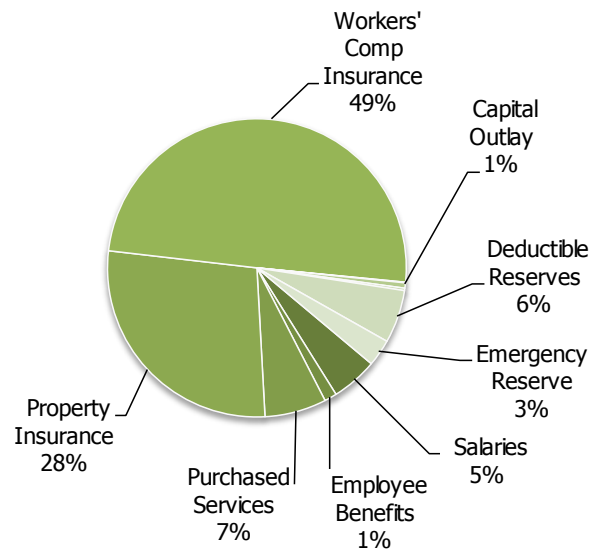
\$3,493,837

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.

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES





Risk Management Fund (continued)

	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 93,731	\$ 104,944	\$ 100,000
REVENUE:			
Miscellaneous - Local	\$ 94,495	\$ 25,890	\$ 10,000
Transfer from CPP Fund	15,698	17,234	17,150
Transfer from General Fund	2,502,493	2,853,436	3,366,687
One Time Transfer from General Fund	-	77,993	-
TOTAL REVENUE	\$ 2,612,686	\$ 2,974,553	\$ 3,393,837
TOTAL RESOURCES	<u>\$ 2,706,417</u>	<u>\$ 3,079,497</u>	<u>\$ 3,493,837</u>
EXPENDITURES:			
Salaries	\$ 162,352	\$ 168,205	\$ 173,871
Employee Benefits	40,004	41,805	46,500
Purchased Services	64,094	254,399	252,000
Property Insurance	847,064	927,733	962,100
Workers' Comp Insurance	1,279,754	1,273,609	1,726,291
Supplies and Materials	2,349	3,746	2,491
Capital Outlay	14,421	10,000	20,000
Other Objects	1,672	10,000	8,822
Deductible Reserves	189,763	290,000	200,000
TOTAL EXPENDITURES	<u>\$ 2,601,473</u>	<u>\$ 2,979,497</u>	<u>\$ 3,392,075</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 101,762
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 2,601,473</u>	<u>\$ 2,979,497</u>	<u>\$ 3,493,837</u>
ENDING BALANCE	<u>\$ 104,944</u>	<u>\$ 100,000</u>	<u>\$ -</u>



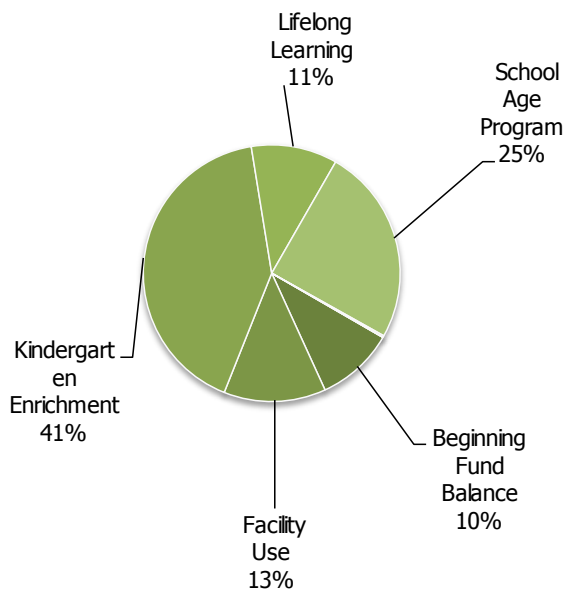
Community Schools Fund

\$5,886,057

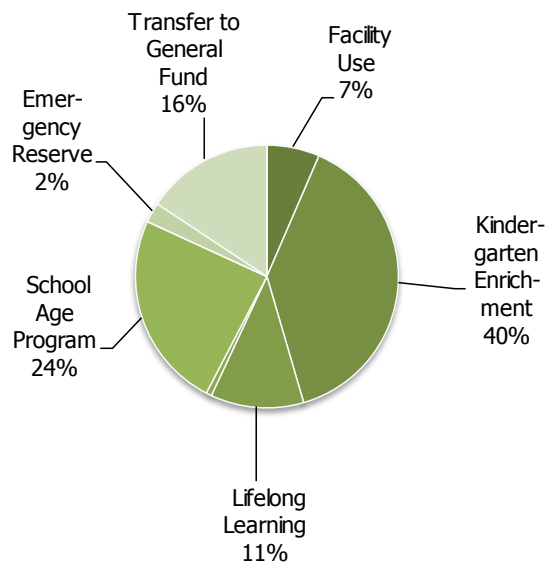
The Community Schools Fund provides the community with educational and enrichment opportunities through extended use of BVSD facilities. The Community Schools Program is self-supporting, utilizing program tuition and facility use fees for operational expenses. The fund provides the following programs:

- 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)

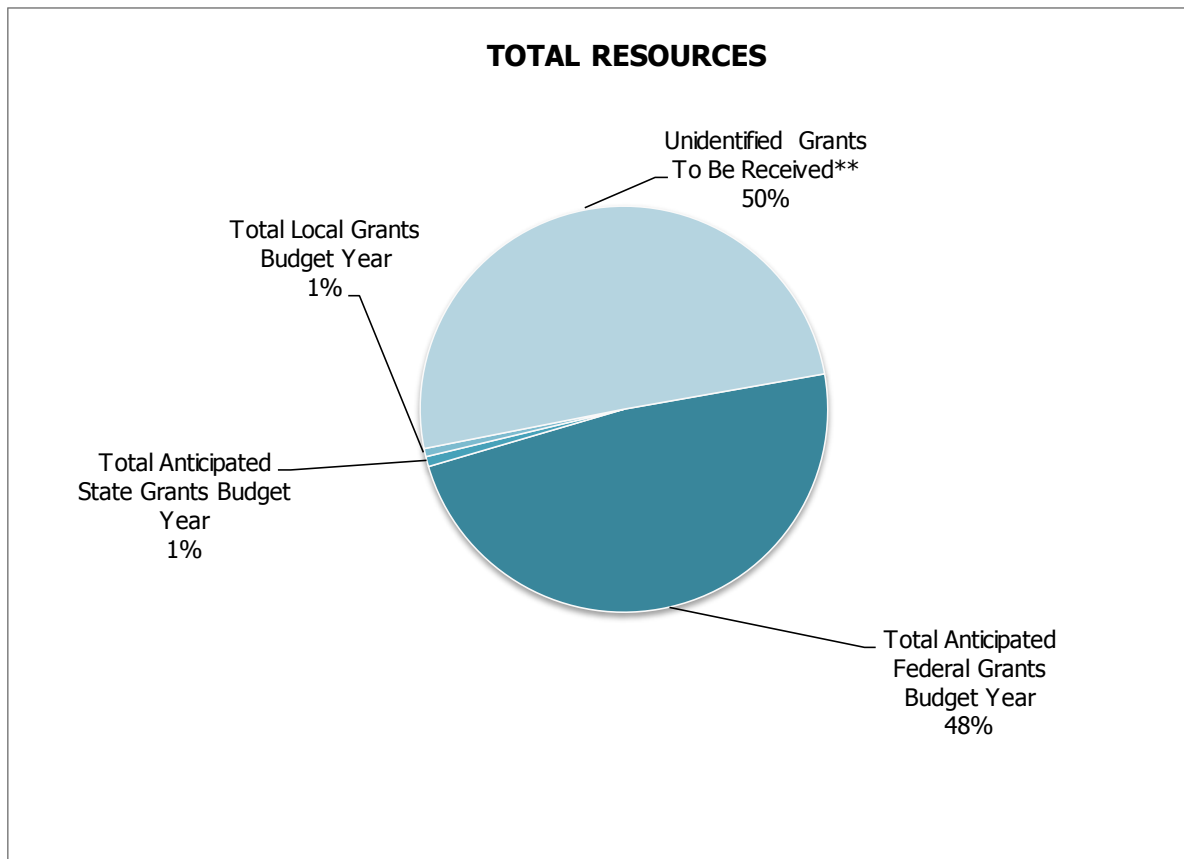
	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 166,666	\$ 196,781	\$ 666,899
REVENUE:			
Facility Use	\$ 794,488	\$ 870,000	\$ 870,000
Kindergarten Enrichment	2,557,312	2,650,000	2,804,041
Lifelong Learning	626,324	670,000	735,000
School Age Program	1,304,196	1,500,000	1,679,865
Community Connections:			
A Student Resource Guide	7,350	7,200	15,000
TOTAL REVENUE	\$ 5,289,670	\$ 5,697,200	\$ 6,103,906
TOTAL RESOURCES	<u>\$ 5,456,336</u>	<u>\$ 5,893,981</u>	<u>\$ 6,770,805</u>
EXPENDITURES:			
Facility Use	\$ 366,484	\$ 379,000	\$ 381,339
Kindergarten Enrichment	2,291,205	2,050,000	2,296,039
Lifelong Learning	597,569	650,000	674,347
Community Connections:			
A Student Resource Guide	8,077	7,800	40,349
School Age Program	1,183,615	1,243,000	1,426,397
TOTAL EXPENDITURES	<u>\$ 4,446,950</u>	<u>\$ 4,329,800</u>	<u>\$ 4,818,471</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 144,554
TRANSFERS TO:			
General Fund	\$ 587,605	\$ 897,282	\$ 923,032
Food Services Fund	225,000	-	-
TOTAL TRANSFERS	<u>\$ 812,605</u>	<u>\$ 897,282</u>	<u>\$ 923,032</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 5,259,555</u>	<u>\$ 5,227,082</u>	<u>\$ 5,886,057</u>
ENDING BALANCE	<u>\$ 196,781</u>	<u>\$ 666,899</u>	<u>\$ 884,748</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	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET *
20.205	Highway Planning and Construction	June - June	\$ 12,840	\$ -	\$ -
81.041	State of Colorado Governor's Energy Office	July - June	9,940	-	-
84.002A	Adult Education Family Literacy	July - June	101,871	100,071	101,000
84.010	Title I, Part A, NCLB	July - June	2,984,399	2,525,834	2,245,000
84.010	Title I, Short Term District Improvement	Aug - Sept	-	40,358	-
84.010	Title I, Supplemental Summer School	July - June	118,709	-	-
84.010	Title 1A, Formative Assessment	July - June	145,958	-	-
84.010	Title 1, School Improvement - Prevention Integration	July - June	85,408	-	-
84.010A	Title 1A, School Improvement	July - Sept	212,101	249,948	-
84.010A	Title 1A, Family Literacy	July - Aug	4,241	-	-
84.010A	Recruitment and Retention	July - Aug	9,016	-	-
84.027	Special Education: IDEA Part B	July - June	5,912,493	5,187,915	4,749,537
84.048A	Vocational Education - Carl Perkins Secondary	July - June	125,730	152,513	150,000
84.060A	Title VII, Part A: Indian Education	July - June	22,251	24,493	20,000
84.126	School to Work Alliance Program (SWAP)	July - June	194,445	200,436	205,954
84.173	IDEA: Special Education: Preschool Grants	July - June	110,892	126,703	108,891
84.184E	Readiness and Emergency Management	Aug - July	12,173	-	-
81.196A	Stewart B. McKinney-Homeless Assistance Act	July - June	56,174	45,769	40,000
84.287	Title V, Part B, 21st Century Learning Centers	July - June	304,521	338,292	314,491
84.287	Title V, Part B, 21st Century Learning Centers	July - June	206,458	490,358	534,959
84.318	Title II, Part D, NCLB, Technology	July - June	32,327	-	-
84.323A	Special Education: State Program Improvement	July - June	4,000	-	-
84.330	Advanced Placement for Disadvantaged Students	July - June	-	4,208	-
84.365	Title III, NCLB, ELL	July - June	257,229	250,657	178,000
84.365	Title III Emergency Immigrant Assistance	July - June	11,132	-	-
84.365	Title III Differentiated Reading Strategies	July - June	18,526	-	-
84.367	Title II, Part A, NCLB, Teacher Quality	July - June	828,657	851,085	663,609
84.377A	Focus on School Improvement	Jan - Aug	331	-	-
84.386	Title IID - ARRA	July - June	70	-	-
84.389	Title I - ARRA	July - June	114,459	-	-
84.391	IDEA Part B, ARRA	July - June	1,271	-	-
84.410	Education Jobs Fund	July - June	180,742	-	-
84.413	Race to the Top	July - June	-	161,832	-
			<u>\$ 12,078,364</u>	<u>\$ 10,750,472</u>	<u>\$ 9,311,441</u>


Governmental Designated-Purpose Grants Fund (continued)

CFDA #	GRANT NAME	FUNDING PERIOD	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET *
	School of Excellence	Indefinite	\$ 4,428	\$ -	\$ -
	Comprehensive Health Education Program	July - June	30,749	53,053	40,000
	Science, Technology, Engineering and Mathematics	July - June	-	-	54,900
	School Counselor Corps	July - June	191,756	173,580	154,285
	Expelled and At-Risk - Justice High	July - June	93,100	-	-
	Expelled and At-Risk - Boulder Prep	July - June	72,110	38,950	-
	Expelled and At-Risk	July - June	181,967	99,969	-
	TOTAL STATE GRANTS		\$ 574,110	\$ 365,552	\$ 249,185
	TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR		12,078,364	10,750,472	9,311,441
	TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR		574,110	365,552	249,185
	TOTAL LOCAL GRANTS BUDGET YEAR		523,145	487,937	125,000
	UNIDENTIFIED GRANTS TO BE RECEIVED**		-	-	9,814,374
	TOTAL BUDGET		<u>\$ 13,175,619</u>	<u>\$ 11,603,961</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.

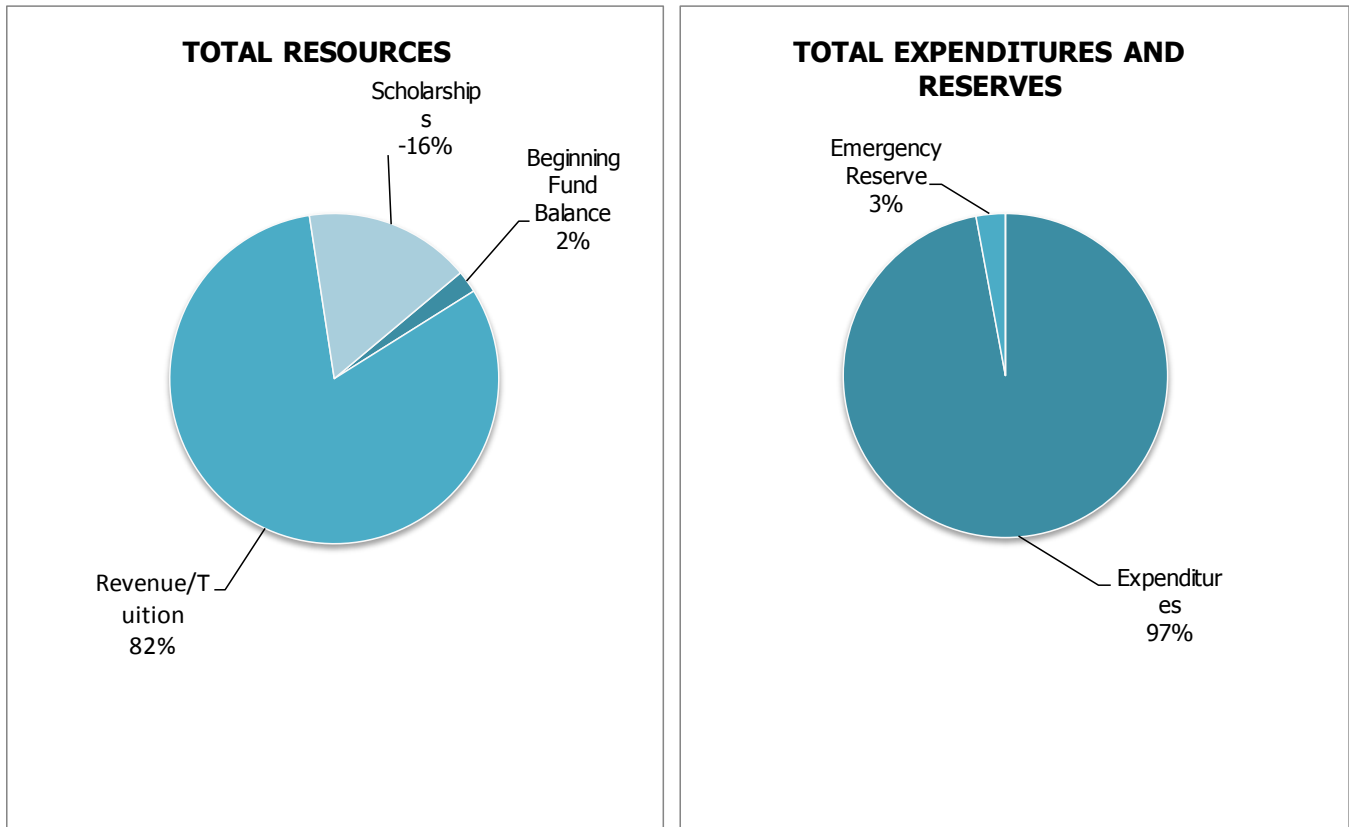




Tuition-Based Preschool Fund

\$505,343

The Tuition-Based Preschool Fund was established to include the tuition revenue and expenses related to the Community Montessori Preschool. Beginning 2012-13, the fund 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)

	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
TOTAL BEGINNING FUND BALANCE	\$ 106,469	\$ 104,503	\$ 16,364
REVENUE/TUITION:			
Community Montessori Preschool	\$ 564,976	\$ 583,392	\$ 611,208
Community Montessori Scholarships	(112,995)	(118,584)	(122,229)
Colorado Preschool Program	394,943	-	-
TOTAL REVENUE	\$ 846,924	\$ 464,808	\$ 488,979
TOTAL RESOURCES	\$ 953,393	\$ 569,311	\$ 505,343
EXPENDITURES:			
Community Montessori Preschool	\$ 466,608	\$ 476,784	\$ 490,624
Colorado Preschool Program	382,282	-	-
TOTAL EXPENDITURES	\$ 848,890	\$ 476,784	\$ 490,624
EMERGENCY RESERVE	\$ -	\$ -	\$ 14,719
TRANSFERS:			
One-time transfer to Preschool Fund	\$ -	\$ 76,163	\$ -
TOTAL TRANSFERS	\$ -	\$ 76,163	\$ -
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 848,890	\$ 552,947	\$ 505,343
ENDING BALANCE			
Community Montessori Preschool	\$ 28,340	\$ 16,364	\$ -
Colorado Preschool Program	76,163	-	-
TOTAL ENDING BALANCE	\$ 104,503	\$ 16,364	\$ -

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



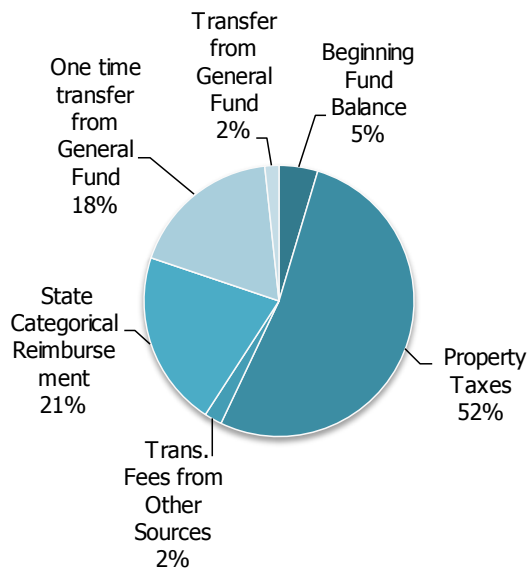
Transportation Fund

\$13,785,428

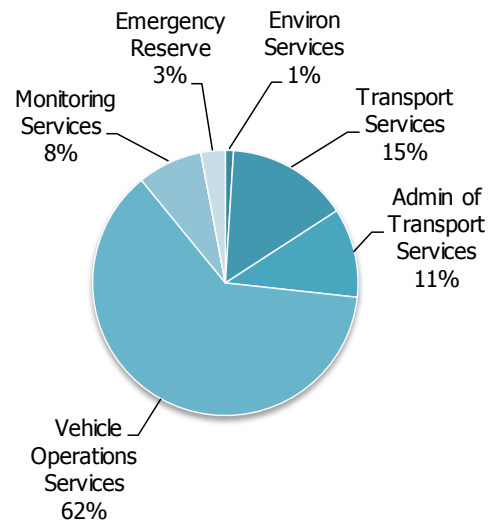
The Transportation Fund, developed after voters approved the 2005 Transportation Mill Levy in November 2005, is used to account for property tax revenue collected for the purpose of paying excess transportation costs pursuant to state statute. This fund accounts for all transportation services of the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

	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 261,429	\$ 368,777	\$ 636,216
REVENUE:			
Property Taxes	\$ 7,280,697	\$ 7,232,415	\$ 7,227,000
Trans. Fees from Other Sources	329,356	303,298	290,000
State Categorical Reimbursement	2,915,419	3,066,525	2,900,000
One time transfer from General Fund	-	-	2,257,423
Transfer from General Fund	2,243,207	2,385,212	474,789
TOTAL REVENUE	\$ 12,768,679	\$ 12,987,450	\$ 13,149,212
TOTAL RESOURCES	<u>\$ 13,030,108</u>	<u>\$ 13,356,227</u>	<u>\$ 13,785,428</u>
EXPENDITURES:			
Maintenance & Operations	\$ 31,264	\$ 36,620	\$ 37,718
Environmental Services	194,232	168,272	191,630
Transportation Services	2,005,052	1,969,854	2,028,950
Admin of Transportation Services	1,276,524	1,400,260	1,453,868
Vehicle Operations Services	7,982,750	7,952,720	8,539,466
Monitoring Services	1,171,509	1,192,285	1,132,279
TOTAL EXPENDITURES	<u>\$ 12,661,331</u>	<u>\$ 12,720,011</u>	<u>\$ 13,383,911</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 401,517
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 12,661,331</u>	<u>\$ 12,720,011</u>	<u>\$ 13,785,428</u>
ENDING BALANCE	<u>\$ 368,777</u>	<u>\$ 636,216</u>	<u>\$ -</u>

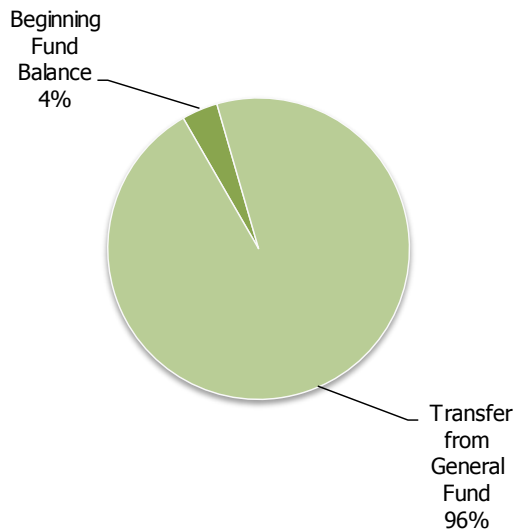


Colorado Preschool Program Fund

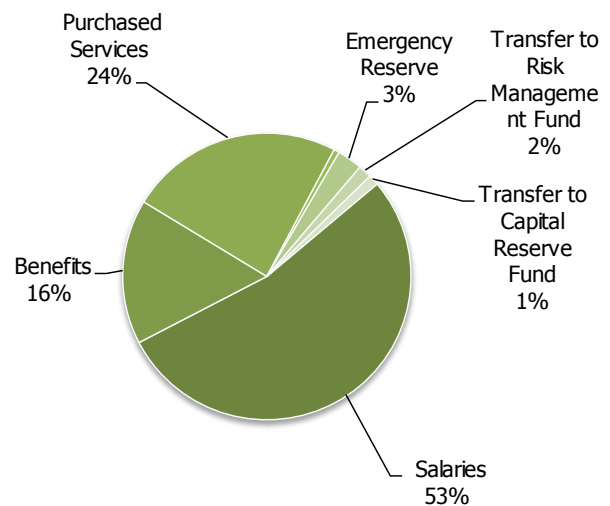
\$1,137,182

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. BVSD is expecting an allocation of 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.

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES





Colorado Preschool Program Fund (continued)

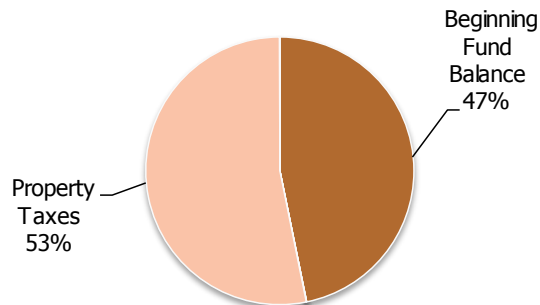
	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 55,863	\$ 69,942	\$ 44,000
REVENUE:			
Transfer from General Fund	\$ 1,064,909	\$ 1,064,792	\$ 1,093,182
TOTAL REVENUE	\$ 1,064,909	\$ 1,064,792	\$ 1,093,182
TOTAL RESOURCES	<u>\$ 1,120,772</u>	<u>\$ 1,134,734</u>	<u>\$ 1,137,182</u>
EXPENDITURES:			
Salaries	\$ 579,022	\$ 600,661	\$ 608,479
Benefits	176,952	185,571	185,081
Purchased Services	266,800	274,050	274,050
Supplies	-	-	6,984
TOTAL EXPENDITURES	<u>\$ 1,022,774</u>	<u>\$ 1,060,282</u>	<u>\$ 1,074,594</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 32,238
TRANSFERS TO:			
Risk Management Fund	\$ 15,698	\$ 17,234	\$ 17,150
Capital Reserve Fund	12,358	13,218	13,200
TOTAL TRANSFERS	<u>\$ 28,056</u>	<u>\$ 30,452</u>	<u>\$ 30,350</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 1,050,830</u>	<u>\$ 1,090,734</u>	<u>\$ 1,137,182</u>
ENDING BALANCE	<u>\$ 69,942</u>	<u>\$ 44,000</u>	<u>\$ -</u>



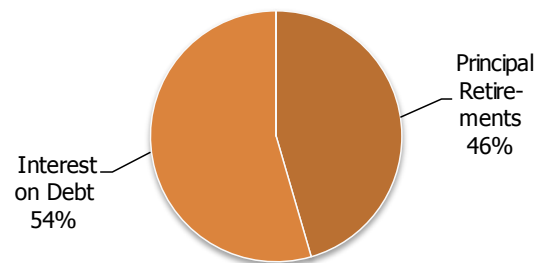
Bond Redemption Fund
\$28,110,380

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

TOTAL RESOURCES



TOTAL EXPENDITURES





Bond Redemption Fund (continued)

	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 24,325,632	\$ 24,457,080	\$ 24,898,351
REVENUE:			
Delinquent Property Taxes	\$ 30,944	\$ 20,000	\$ 20,000
Property Taxes	28,245,691	28,541,014	28,260,935
Interest Income	21,556	20,000	20,000
TOTAL REVENUE	\$ 28,298,191	\$ 28,581,014	\$ 28,300,935
TOTAL RESOURCES	<u>\$ 52,623,823</u>	<u>\$ 53,038,094</u>	<u>\$ 53,199,286</u>
EXPENDITURES:			
Principal Retirements	\$ 11,745,000	\$ 12,250,000	\$ 12,790,000
Interest on Debt	16,419,193	15,879,743	15,310,380
Other - Paying Agent Fees	2,550	10,000	10,000
TOTAL EXPENDITURES	\$ 28,166,743	\$ 28,139,743	\$ 28,110,380
TOTAL EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>\$ 28,166,743</u>	<u>\$ 28,139,743</u>	<u>\$ 28,110,380</u>
ENDING BALANCE	<u>\$ 24,457,080</u>	<u>\$ 24,898,351</u>	<u>\$ 25,088,906</u>
MILL LEVY	5.999	6.007	5.748
TOTAL ASSESSED VALUATION:			
FOR THE YEAR 2010 (Certified)			
FOR THE YEAR 2011 (Certified)			
FOR THE YEAR 2012 (Certified)	\$ 4,727,938,464		
FOR THE YEAR 2013 (Certified)		\$ 4,732,098,623	
FOR THE YEAR 2014 (Estimated)			\$ 4,941,322,084



Building Fund \$1,535,257

2006-2013 Building Fund Six Year Spending Plan

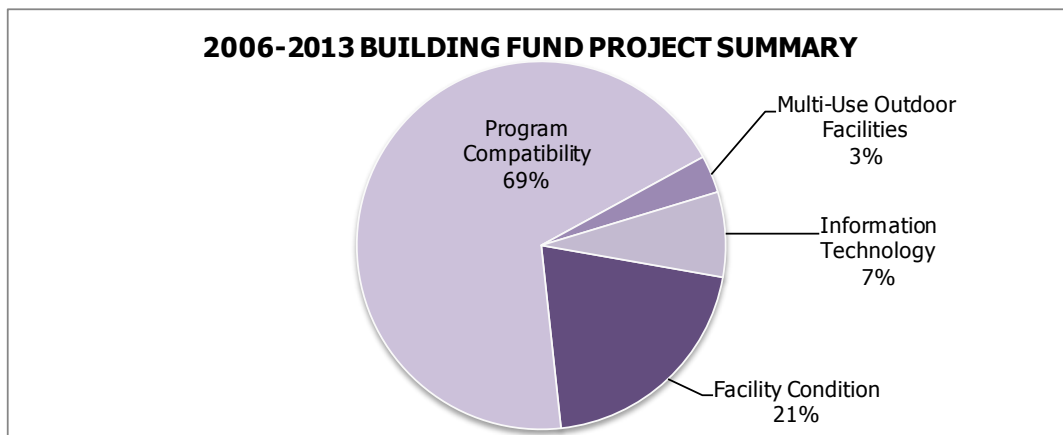
Facility Condition improvements will address major HVAC, electrical, clock/intercom, irrigation, paving, restroom renovation, and interior finishes improvements. All administrative offices and computer labs, as well as Broomfield High School, will be air-conditioned.

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)

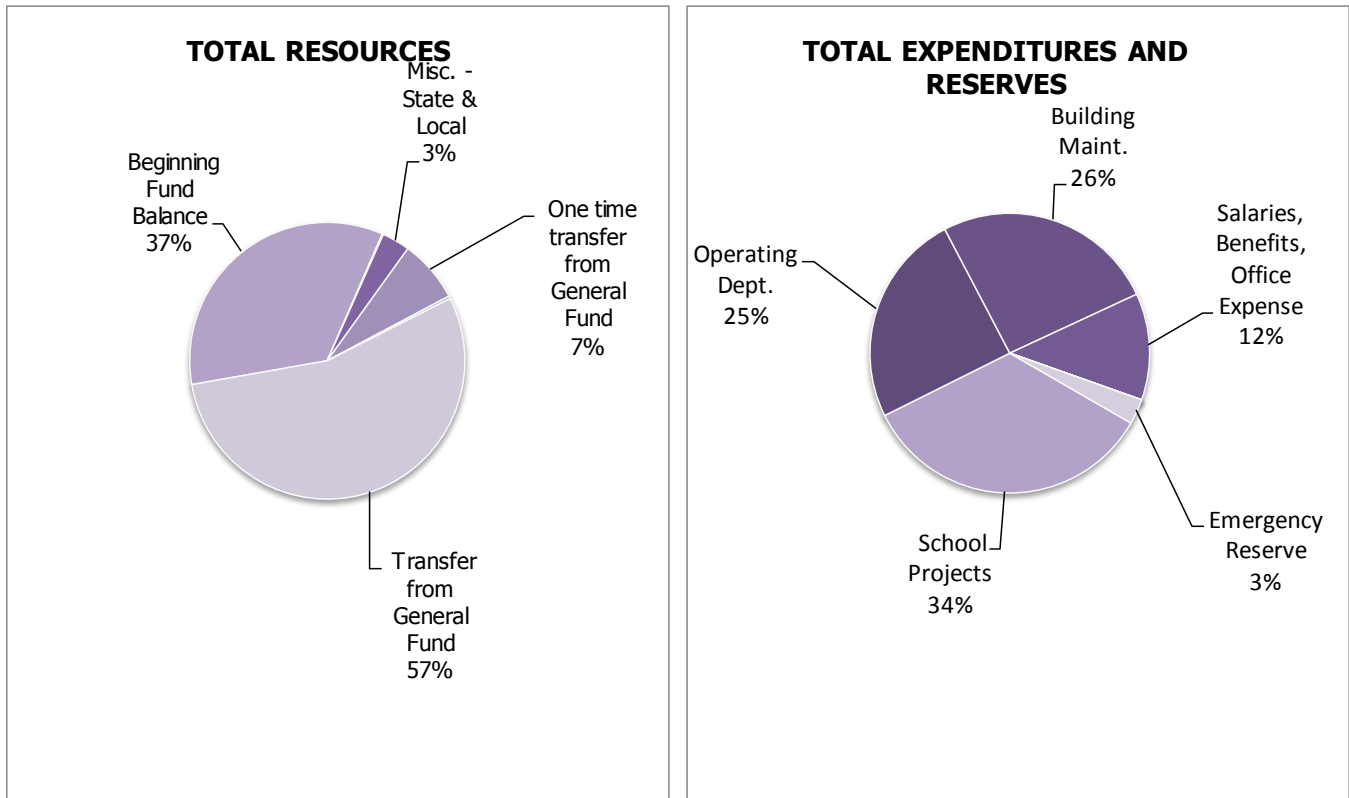
	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 40,349,760	\$ 5,480,878	\$ 2,179,257
REVENUE:			
Interest Income	\$ (5,580)	\$ 25,000	\$ 6,000
Other Local Revenue	156,360	-	-
TOTAL REVENUE	\$ 150,780	\$ 25,000	\$ 6,000
TOTAL RESOURCES	<u>\$ 40,500,540</u>	<u>\$ 5,505,878</u>	<u>\$ 2,185,257</u>
EXPENDITURES:			
Phase I Projects	\$ -	\$ -	\$ -
Phase II Building Fund Projects	35,019,662	2,799,326	-
Surplus Funds Projects	-	527,295	1,535,257
TOTAL EXPENDITURES	<u>\$ 35,019,662</u>	<u>\$ 3,326,621</u>	<u>\$ 1,535,257</u>
ENDING BALANCE	<u>\$ 5,480,878</u>	<u>\$ 2,179,257</u>	<u>\$ 650,000</u>



Capital Reserve Fund

\$4,112,497

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





Capital Reserve Fund (continued)

	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
BEGINNING FUND BALANCE			
Reserve - TABOR	\$ 525,133	\$ 509,705	\$ 320,535
Reserve - Project Carryover	5,936,412	5,502,717	755,000
Unreserved Beginning Balance	254,242	1,199,463	335,327
TOTAL BEGINNING FUND BALANCE	\$ 6,715,787	\$ 7,211,885	\$ 1,410,862
REVENUE:			
Sale of School Property	\$ 1,138,960	\$ -	\$ -
Energy Rebates	279,642	22,331	5,000
Miscellaneous - State & Local	3,664,704	134,638	134,638
One time transfer from General Fund	3,594,775	1,426,000	300,500
Transfer from CPP Fund	12,358	13,218	13,200
Transfer from General Fund	2,247,697	2,248,297	2,248,297
TOTAL REVENUE	\$ 10,938,136	\$ 3,844,484	\$ 2,701,635
TOTAL RESOURCES	<u>\$ 17,653,923</u>	<u>\$ 11,056,369</u>	<u>\$ 4,112,497</u>
EXPENDITURES:			
School Projects	\$ 5,693,697	\$ 6,663,901	\$ 1,410,851
Operating Departments	3,128,058	1,067,822	1,014,450
Building Maintenance	1,282,279	1,451,439	1,060,000
Salaries, Employee Benefits, Office Expense	338,004	462,345	507,415
TOTAL EXPENDITURES	<u>\$ 10,442,038</u>	<u>\$ 9,645,507</u>	<u>\$ 3,992,716</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 119,781
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 10,442,038</u>	<u>\$ 9,645,507</u>	<u>\$ 4,112,497</u>
ENDING BALANCE	<u>\$ 7,211,885</u>	<u>\$ 1,410,862</u>	<u>\$ -</u>


Capital Reserve Fund (continued)
Project List

Middle/High Schools		
<u>School</u>	<u>Project</u>	2013-2014 Budget
Nederland Middle/High	Building Improvements	13,500
Total Middle/High Schools:		\$ 13,500
District Wide		
	<u>Project</u>	
District Wide	Emergencies	\$ 303,665
District Wide	Energy Audits/Recomissioning (carry over)	50,000
District Wide	Garden-to-Table Program	2,000
District Wide	Fire Detector Replacement	10,000
District Wide	Key Set Replacement/Door Hardware	40,000
District Wide	Security Improvements	150,000
District Wide	Emergency Communications	50,000
District Wide	Assessments	660,995
Total District Wide:		\$ 1,266,660
Early Childhood Education		
	Mapleton Preschool construction (carry over)	\$ 50,000
	Preschool Safety Seats (carry over)	30,691
	Program Reserve	50,000
		\$ 130,691
School Project Sub-Total Summary		
	Middle Schools	\$ 13,500
	District Wide	1,266,660
	Early Childhood Education	130,691
School Project Sub-Total:		\$ 1,410,851
Operating Departments		
<u>Department</u>	<u>Project</u>	
Food Service	R12 Cooling Replacement	\$ 25,000
I.T.	TV Removal & Recycling (carry over)	25,000
I.T.	Vechicle Replacement	100,500
Maintenance	Equipment/Vehicle Replacement	205,000
Maintenance	TMA Software Renewal	5,200
Operational Services	VFA Software Renewal	43,750
Special Ed	Equipment	10,000
Sustainability	Energy Efficiencies Projects (carry over)	100,000
Transportation	Bus Replacement (carry over)	500,000
Total Operating Departments:		\$ 1,014,450



Capital Reserve Fund (continued)

Project List (continued)

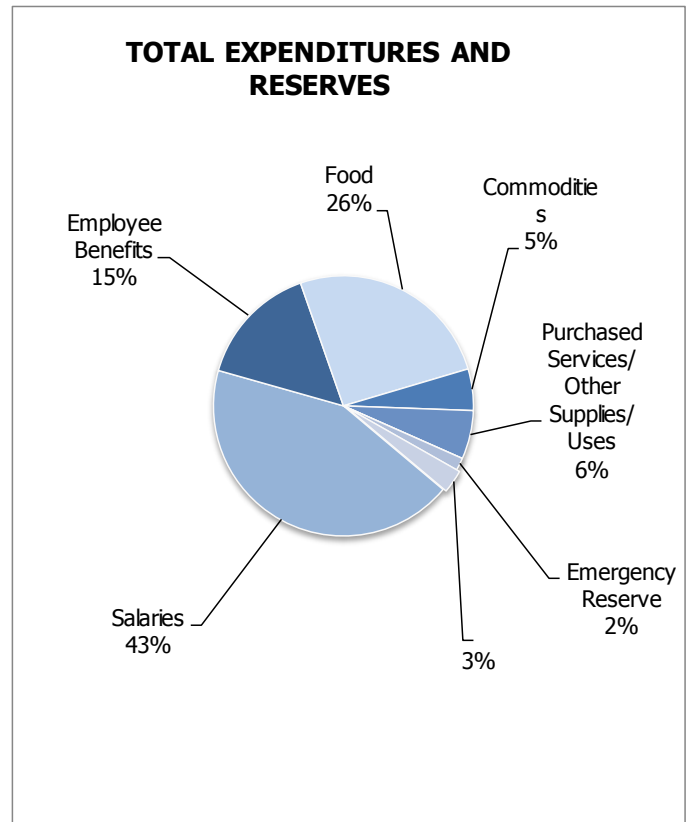
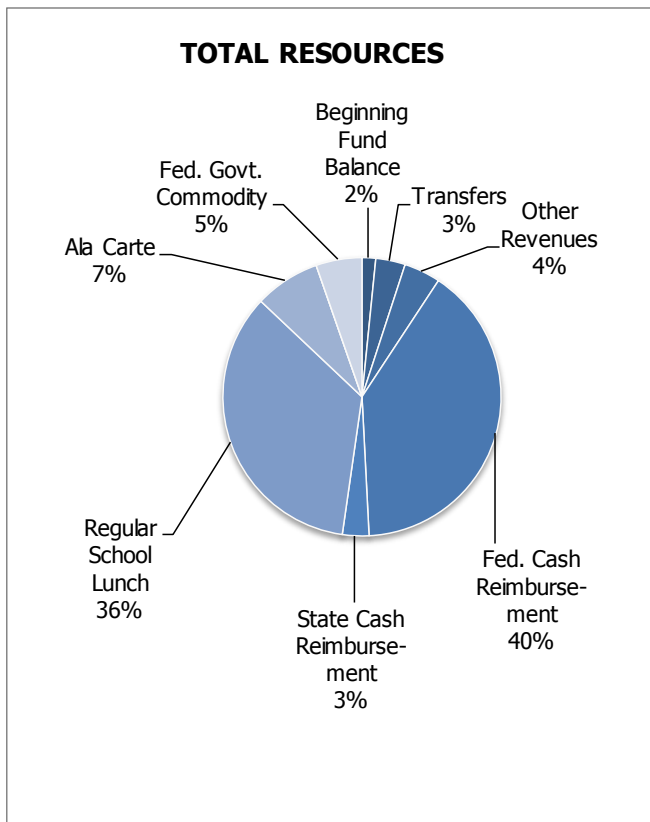
Building Maintenance - District Wide		
	<u>Project</u>	2013-2014 Budget
District Wide	Americans With Disabilities Act	\$ 25,000
District Wide	Backflow Preventer Replacement	15,000
District Wide	Custodial Equipment Replacement	40,000
District Wide	Door Replacement	20,000
District Wide	Electrical	75,000
District Wide	Elevator Repairs	50,000
District Wide	Environmental Management	65,000
District Wide	Flooring Replacement	100,000
District Wide	Grounds Restoration	175,000
District Wide	HVAC/Plumbing Reserve	155,000
District Wide	Painting	20,000
District Wide	Paving and Concrete	150,000
District Wide	Playground Surfacing, Drainage, Containment	15,000
District Wide	Restroom Stall Replacement	25,000
District Wide	Roofing	130,000
Total Building Maintenance - District Wide:		\$ 1,060,000
Salaries/Benefits/Office Expenses		
	Salaries/Benefits/Office Expenses	\$ 507,415
Total Salaries/Benefits/Office Expenses:		\$ 507,415
Reserves		
	Emergency Reserve (TABOR-3% Budget)	\$ 119,781
Total Reserves:		\$ 119,781
GRAND TOTAL Summary		
	School Projects	\$ 1,410,851
	Operating Departments	1,014,450
	Building Maintenance - District Wide	1,060,000
	Salaries/Benefits/Office Expenses	507,415
	Emergency Reserve (TABOR)	119,781
GRAND TOTAL:		\$ 4,112,497



Food Services Fund

\$6,727,181

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 2013-14 fiscal year. Lunch prices are projected to increase in 2013-14; Elementary \$3.00, Middle \$3.25, and High Schools \$3.50.





Food Services Fund (continued)

	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 185,889	\$ 175,308	\$ 187,102
REVENUE:			
Over/Under	\$ (5,325)	\$ -	\$ -
A la Carte	440,353	504,079	499,000
Regular School Lunch	2,036,849	2,212,101	2,278,544
Federal Cash Reimbursement	2,367,444	2,456,886	2,615,205
State Cash Reimbursement	61,905	60,000	60,000
Catering	40,398	138,000	160,000
Reduced Price Meals	21,065	21,053	21,284
Federal Government Commodities	292,076	296,108	350,000
Miscellaneous - Local	41,715	70,000	60,000
Snack Revenue	102,250	121,503	117,753
Breakfast Revenue	54,732	61,925	68,293
Headstart	84,235	46,933	85,000
TOTAL REVENUE	\$ 5,537,697	\$ 5,988,588	\$ 6,315,079
TRANSFERS			
Transfer from Community School Fund	\$ 225,000	\$ -	\$ -
Transfer from General Fund	173,501	225,000	225,000
TOTAL TRANSFERS	\$ 398,501	\$ 225,000	\$ 225,000
TOTAL RESOURCES	<u>\$ 6,122,087</u>	<u>\$ 6,388,896</u>	<u>\$ 6,727,181</u>
EXPENDITURES:			
Salaries	\$ 2,562,573	\$ 2,826,971	\$ 2,902,095
Employee Benefits	938,118	949,596	1,028,549
Purchased Services	212,243	133,123	110,000
Food	1,574,693	1,649,048	1,734,100
Commodities	300,090	296,108	350,000
Other Supplies/Uses	150,646	132,917	140,000
Uncollectable Accounts	47,614	73,525	100,000
Non-capital Equipment	24,533	40,000	50,000
Equipment Depreciation	55,728	56,500	56,500
Other Objects and Uses	80,541	44,006	60,000
TOTAL EXPENDITURES	<u>\$ 5,946,779</u>	<u>\$ 6,201,794</u>	<u>\$ 6,531,244</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 195,937
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 5,946,779</u>	<u>\$ 6,201,794</u>	<u>\$ 6,727,181</u>
ENDING BALANCE	<u>\$ 175,308</u>	<u>\$ 187,102</u>	<u>\$ -</u>

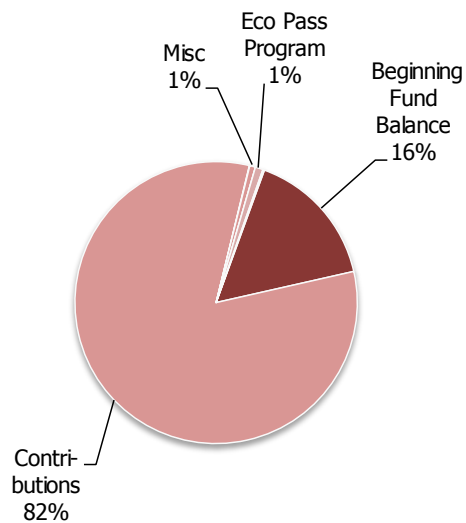


Health Insurance Fund

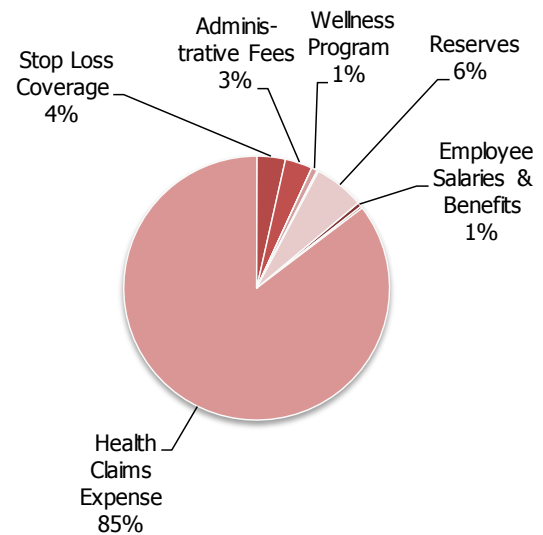
\$30,509,000

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 \$5,679 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 an annual contribution rate of \$15 per employee.

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES





Health Insurance Fund (continued)

	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 8,528,606	\$ 7,507,165	\$ 4,850,045
REVENUE:			
Contributions	\$ 24,160,494	\$ 23,643,144	\$ 25,120,088
Interest Income	12,139	15,019	15,000
Miscellaneous	134,866	204,449	200,000
Eco Pass Program	-	151,378	268,867
Employee Benefit Program	56,294	52,935	55,000
TOTAL REVENUE	\$ 24,363,793	\$ 24,066,925	\$ 25,658,955
TOTAL RESOURCES	<u>\$ 32,892,399</u>	<u>\$ 31,574,090</u>	<u>\$ 30,509,000</u>
EXPENDITURES:			
Employee Salaries	\$ 111,903	\$ 117,409	\$ 124,527
Employee Benefits	28,303	29,683	34,364
Purchased Services	63,000	79,500	75,000
Health Claims Expense	23,395,140	24,291,122	25,780,099
Stop Loss Coverage	814,600	937,875	1,043,754
Administrative Fees	828,321	920,145	1,007,348
Supplies and Materials	10	1,000	1,000
Wellness Program	91,022	142,311	216,177
Employee Benefit Program	52,935	55,000	55,000
Eco Pass Program	-	150,000	317,115
TOTAL EXPENDITURES	<u>\$ 25,385,234</u>	<u>\$ 26,724,045</u>	<u>\$ 28,654,384</u>
RESERVES:			
Above Recommended Amounts	\$ -	\$ -	\$ 1,854,616
TOTAL RESERVES	\$ -	\$ -	\$ 1,854,616
TOTAL EXPENDITURES AND RESERVES	<u>\$ 25,385,234</u>	<u>\$ 26,724,045</u>	<u>\$ 30,509,000</u>
ENDING BALANCE	<u>\$ 7,507,165</u>	<u>\$ 4,850,045</u>	<u>\$ -</u>

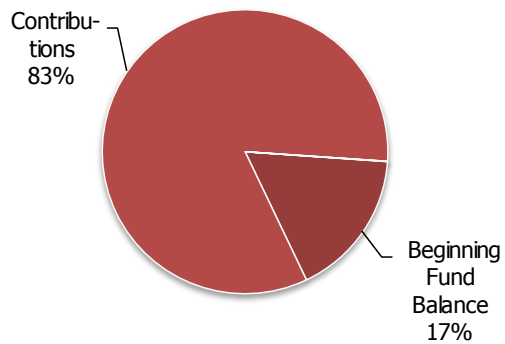


Dental Insurance Fund

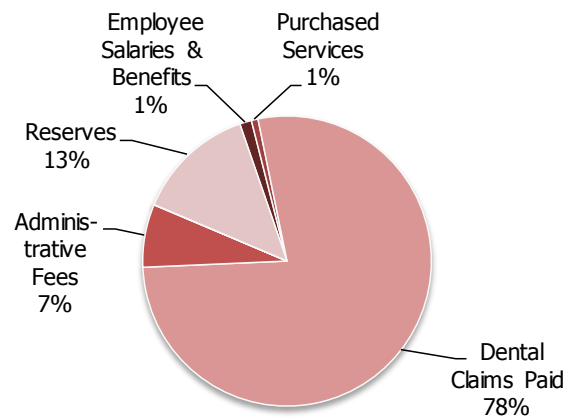
\$2,693,275

The Dental Insurance Fund accounts for claims and administrative fees of the district's Dental Insurance Employee Benefit Program. The district contributes \$432 per year per eligible employee to this fund. Employees have the option to purchase coverage for family members.

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES





Dental Insurance Fund (continued)

	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
BEGINNING FUND BALANCE:			
Reserved for Dental Benefits	\$ 482,931	\$ 472,317	\$ 452,103
TOTAL BEGINNING FUND BALANCE	\$ 482,931	\$ 472,317	\$ 452,103
REVENUE:			
Contributions	\$ 2,152,126	\$ 2,200,000	\$ 2,240,172
Interest Income	900	1,000	1,000
TOTAL REVENUE	\$ 2,153,026	\$ 2,201,000	\$ 2,241,172
TOTAL RESOURCES	<u>\$ 2,635,957</u>	<u>\$ 2,673,317</u>	<u>\$ 2,693,275</u>
EXPENDITURES:			
Employee Salaries	\$ 26,580	\$ 27,865	\$ 28,165
Employee Benefits	6,421	6,740	7,485
Purchased Services	15,750	15,000	20,000
Dental Claims Paid	1,953,106	2,000,000	2,087,738
Administrative Fees	161,753	170,609	190,000
Supplies and Materials	30	1,000	1,000
TOTAL EXPENDITURES	\$ 2,163,640	\$ 2,221,214	\$ 2,334,388
RESERVES:			
Reserved for Dental Benefits	\$ -	\$ -	\$ 358,887
TOTAL RESERVES	\$ -	\$ -	\$ 358,887
TOTAL EXPENDITURES/RESERVES AND TRANSFERS	<u>\$ 2,163,640</u>	<u>\$ 2,221,214</u>	<u>\$ 2,693,275</u>
ENDING BALANCE	<u>\$ 472,317</u>	<u>\$ 452,103</u>	<u>\$ -</u>



Trust and Agency Funds

\$2,830,000

Agency Fund

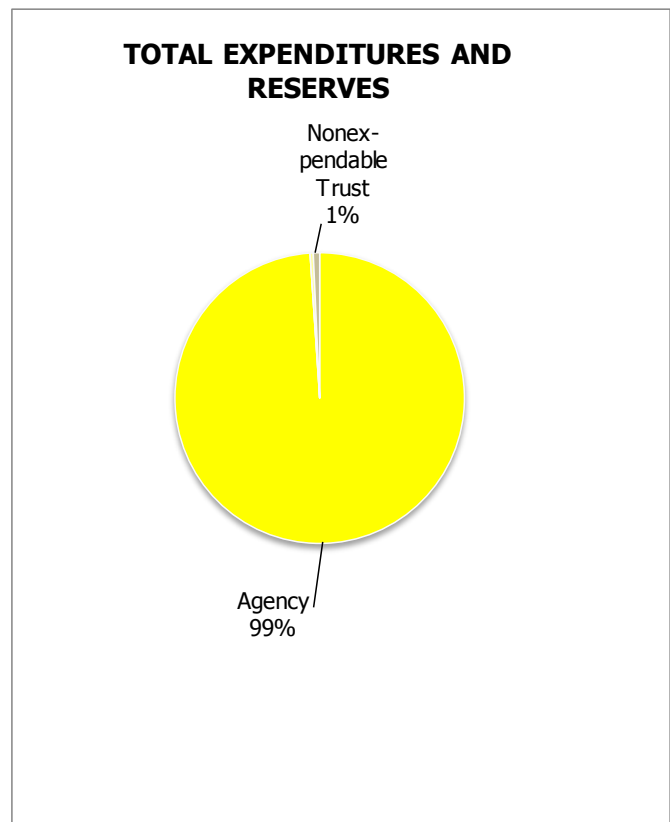
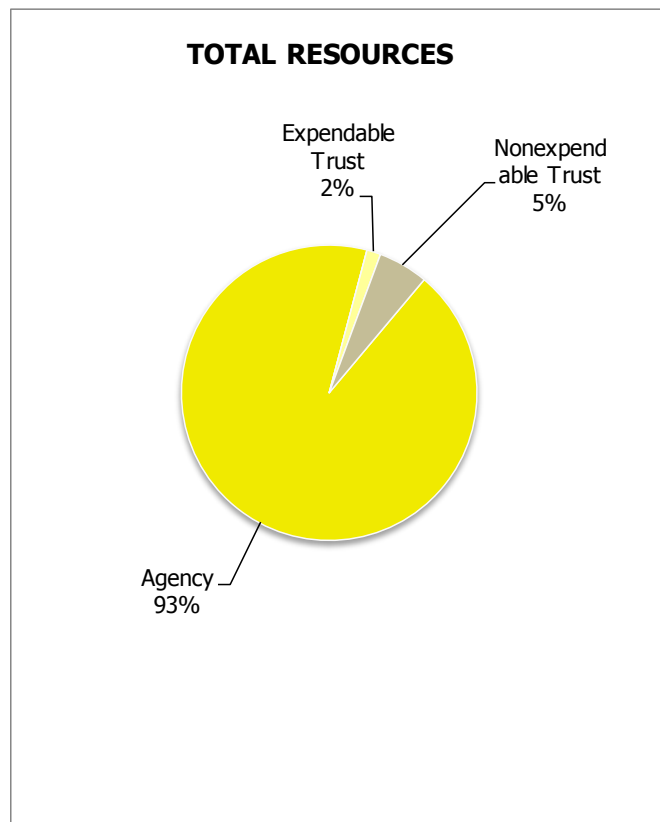
This fund is provided to account for receipts and disbursements from student and district fundraising activities.

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)

	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
Agency Funds			
Beginning Fund Balance	\$ 556,922	\$ 802,182	\$ 902,182
Receipts	<u>2,869,807</u>	<u>2,800,000</u>	<u>2,900,000</u>
Total Resources	\$ 3,426,729	\$ 3,602,182	\$ 3,802,182
Disbursements	<u>\$ 2,624,547</u>	<u>\$ 2,700,000</u>	<u>\$ 2,800,000</u>
Ending Balance	\$ 802,182	\$ 902,182	\$ 1,002,182
Expendable Trust Funds			
Beginning Fund Balance	\$ 61,489	\$ 60,378	\$ 975,378
Revenue	<u>5,477</u>	<u>925,000</u>	<u>6,000</u>
Total Resources	\$ 66,966	\$ 985,378	\$ 981,378
Expenditures	<u>\$ 6,588</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Ending Balance	\$ 60,378	\$ 975,378	\$ 971,378
Nonexpendable Trust Funds			
Beginning Fund Balance	\$ 211,716	\$ 213,516	\$ 208,516
Revenue	<u>3,800</u>	<u>15,000</u>	<u>15,000</u>
Total Resources	\$ 215,516	\$ 228,516	\$ 223,516
Expenditures	<u>\$ 2,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>
Ending Balance	\$ 213,516	\$ 208,516	\$ 203,516
GRAND TOTAL			
BEGINNING FUND BALANCE	\$ 830,127	\$ 1,076,076	\$ 2,086,076
TOTAL REVENUE	<u>2,879,084</u>	<u>3,740,000</u>	<u>2,921,000</u>
TOTAL RESOURCES	<u>\$ 3,709,211</u>	<u>\$ 4,816,076</u>	<u>\$ 5,007,076</u>
TOTAL EXPENDITURES	<u>\$ 2,633,135</u>	<u>\$ 2,730,000</u>	<u>\$ 2,830,000</u>
ENDING BALANCE	<u>\$ 1,076,076</u>	<u>\$ 2,086,076</u>	<u>\$ 2,177,076</u>



Pupil Activity Fund

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

	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
BEGINNING BALANCE	\$ 2,582,322	\$ 2,894,253	\$ 3,209,303
RECEIPTS	<u>8,716,662</u>	<u>8,803,829</u>	<u>8,825,838</u>
TOTAL RESOURCES	<u>\$ 11,298,984</u>	<u>\$ 11,698,082</u>	<u>\$ 12,035,142</u>
DISBURSEMENTS	<u>\$ 8,404,731</u>	<u>\$ 8,488,778</u>	<u>\$ 8,531,222</u>
ENDING BALANCE	<u>\$ 2,894,253</u>	<u>\$ 3,209,303</u>	<u>\$ 3,503,919</u>

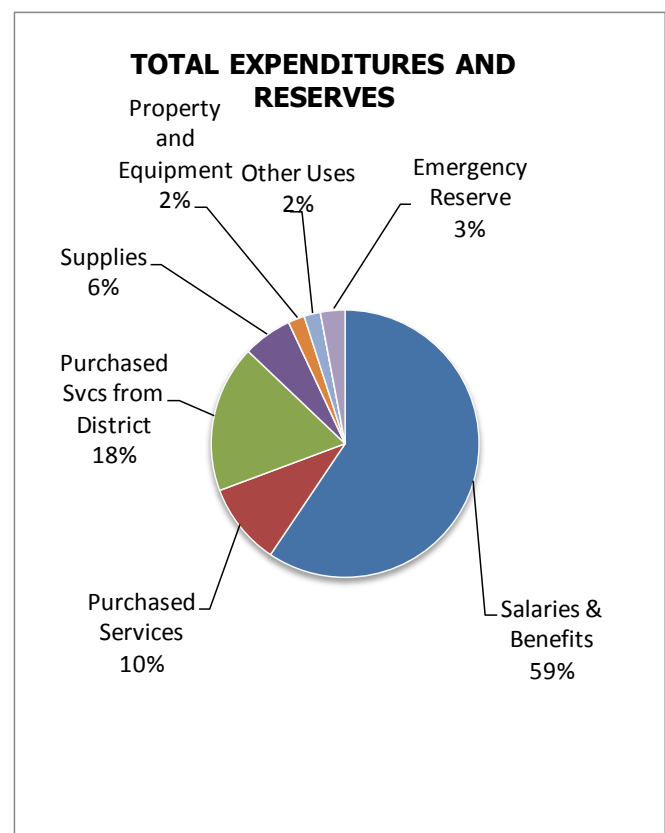
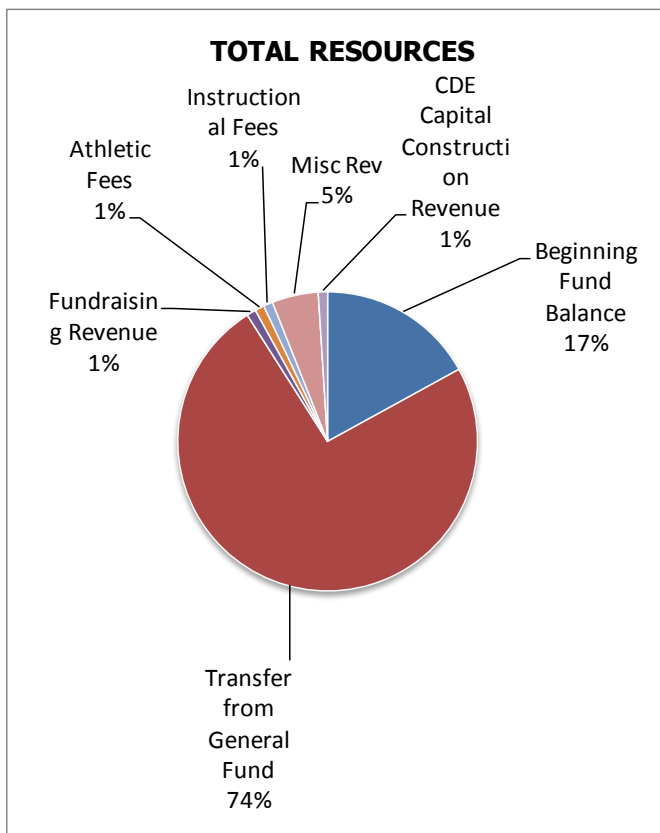
CHARTER SCHOOL FUND

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Charter School Fund \$24,525,946

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





Charter School Fund (continued)

	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
BEGINNING BALANCE	\$ 4,276,011	\$ 4,543,209	\$ 4,825,967
REVENUE:			
Transfer from General Fund	\$ 19,519,754	\$ 19,836,484	\$ 20,317,434
Other State Revenue	-	-	18,081
Fundraising Revenue	-	393,000	408,000
Loan Proceeds	441,000	-	-
State Grant Revenue	2,881,029	3,103,715	-
Athletic Fees	15,255	227,418	227,888
Instructional Fees	53,949	304,250	327,500
Miscellaneous Revenue	2,365,162	1,581,391	1,440,961
CDE Capital Construction	143,797	183,981	166,944
TOTAL REVENUES	\$ 25,419,946	\$ 25,630,239	\$ 22,906,808
TOTAL RESOURCES	<u>\$ 29,695,957</u>	<u>\$ 30,173,448</u>	<u>\$ 27,732,775</u>
TOTAL EXPENDITURES	\$ 25,203,427	\$ 25,347,481	\$ 23,816,966
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 708,980</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 25,203,427</u>	<u>\$ 25,347,481</u>	<u>\$ 24,525,946</u>
ENDING BALANCE	<u>\$ 4,543,209</u>	<u>\$ 4,825,967</u>	<u>\$ 3,206,829</u>
STUDENT FTE:	Funded 2011-12	Funded 2012-13	Preliminary 2013-14
Summit Middle School:	334.0	339.0	336.0
Horizons K-8 School:	316.9	324.9	332.9
Boulder Preparatory High School:	122.0	120.0	120.0
Justice High School:	95.0	93.0	95.0
Peak to Peak K-12 School:	1,415.8	1,414.8	1,414.6
Total Charter Schools:	2,283.7	2,291.7	2,298.5

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

	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 521,984	\$ 781,884	\$ 1,010,720
REVENUE:			
Transfer from General Fund	\$ 2,860,821	\$ 2,964,250	\$ 2,969,922
Other State Revenue	-	-	720
Fundraising Revenue	-	20,000	20,000
Athletic Fees	15,255	10,000	12,000
Instructional Fees	53,949	60,000	60,000
Miscellaneous Revenue	24,258	7,000	7,000
CDE Capital Construction	2,332	25,846	14,280
TOTAL REVENUE	\$ 2,956,615	\$ 3,087,096	\$ 3,083,922
TOTAL RESOURCES	<u>\$ 3,478,599</u>	<u>\$ 3,868,980</u>	<u>\$ 4,094,642</u>
EXPENDITURES:			
Salaries	\$ 1,302,923	\$ 1,426,592	\$ 1,504,488
Benefits	352,461	396,724	438,386
Purchased Services	117,195	95,000	137,390
Purchased Services from District	854,894	840,329	854,982
Supplies	82,801	81,000	97,300
Property and Equipment	18,604	13,615	80,020
Other Uses	8,794	5,000	68,551
TOTAL EXPENDITURES	\$ 2,737,672	\$ 2,858,260	\$ 3,181,117
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,005</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 2,737,672</u>	<u>\$ 2,858,260</u>	<u>\$ 3,276,122</u>
Increase/(Decrease) in Other Programs	<u>40,957</u>	<u>-</u>	<u>-</u>
ENDING BALANCE	<u>\$ 781,884</u>	<u>\$ 1,010,720</u>	<u>\$ 818,520</u>
	2011-12	2012-13	2013-14
FUNDED STUDENT FTE:	334.0	339.0	336.0



Horizons K-8 School

	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 614,105	\$ 414,070	\$ 415,645
REVENUE:			
Transfer from General Fund	\$ 2,737,082	\$ 2,828,645	\$ 2,973,194
Loan Proceeds	441,000	-	-
State Grant Revenue	2,881,029	3,103,715	-
Miscellaneous Revenue	512,851	207,364	163,870
CDE Capital Construction	12,514	14,365	14,148
TOTAL REVENUE	\$ 6,584,476	\$ 6,154,089	\$ 3,151,212
TOTAL RESOURCES	<u>\$ 7,198,581</u>	<u>\$ 6,568,159</u>	<u>\$ 3,566,857</u>
EXPENDITURES:			
Salaries	\$ 1,740,534	\$ 1,811,475	\$ 1,828,113
Benefits	499,008	494,257	527,270
Purchased Services	26,346	27,633	26,557
Purchased Services from District	565,939	599,727	613,455
Supplies	34,618	36,349	35,657
Property and Equipment	3,911,940	3,165,104	61,389
Other Uses	15,848	17,969	370,939
TOTAL EXPENDITURES	\$ 6,794,233	\$ 6,152,514	\$ 3,463,380
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,477</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 6,794,233</u>	<u>\$ 6,152,514</u>	<u>\$ 3,566,857</u>
Increase/(Decrease) in Other Programs	<u>9,722</u>	<u>-</u>	<u>-</u>
ENDING BALANCE	<u>\$ 414,070</u>	<u>\$ 415,645</u>	<u>\$ -</u>
	2011-12	2012-13	2013-14
FUNDED STUDENT FTE:	316.9	324.9	332.9



Boulder Preparatory High School

	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 248,390	\$ 214,502	\$ 271,325
REVENUE			
Transfer from General Fund	\$ 1,042,087	\$ 1,039,277	\$ 1,059,709
Miscellaneous Revenue	8,466	39,807	-
CDE Capital Construction	9,635	10,612	10,200
TOTAL REVENUE	\$ 1,060,188	\$ 1,089,696	\$ 1,069,909
TOTAL RESOURCES	<u>\$ 1,308,578</u>	<u>\$ 1,304,198</u>	<u>\$ 1,341,234</u>
EXPENDITURES:			
Salaries	\$ 544,986	\$ 446,600	\$ 636,441
Benefits	142,330	137,682	193,370
Purchased Services	54,576	129,900	93,049
Purchased Services from District	218,023	216,151	221,809
Supplies	79,345	75,500	95,400
Property and Equipment	35,656	17,000	15,000
Other Uses	19,160	10,040	47,397
TOTAL EXPENDITURES	\$ 1,094,076	\$ 1,032,873	\$ 1,302,466
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,768</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 1,094,076</u>	<u>\$ 1,032,873</u>	<u>\$ 1,341,234</u>
ENDING BALANCE	<u>\$ 214,502</u>	<u>\$ 271,325</u>	<u>\$ -</u>
	2011-12	2012-13	2013-14
FUNDED STUDENT FTE:	122.0	120.0	120.0



Justice High School

	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 139,620	\$ 122,684	\$ 118,206
REVENUE:			
Transfer from General Fund	\$ 703,829	\$ 706,417	\$ 731,713
Miscellaneous Revenue	17,699	30,482	-
CDE Capital Construction	7,503	8,047	8,075
TOTAL REVENUE	\$ 729,031	\$ 744,946	\$ 739,788
TOTAL RESOURCES	<u>\$ 868,651</u>	<u>\$ 867,630</u>	<u>\$ 857,994</u>
EXPENDITURES:			
Salaries	\$ 319,586	\$ 321,760	\$ 336,000
Benefits	81,136	83,793	98,717
Purchased Services	96,813	120,901	125,506
Purchased Services from District	176,680	171,356	175,802
Supplies	32,662	33,444	32,500
Other Uses	39,090	18,170	64,714
TOTAL EXPENDITURES	\$ 745,967	\$ 749,424	\$ 833,239
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,755</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 745,967</u>	<u>\$ 749,424</u>	<u>\$ 857,994</u>
ENDING BALANCE	<u>\$ 122,684</u>	<u>\$ 118,206</u>	<u>\$ -</u>
	2011-12	2012-13	2013-14
FUNDED STUDENT FTE:	95.0	93.0	95.0



Peak to Peak K-12 School

	2011-12 AUDITED ACTUAL	2012-13 ESTIMATED ACTUAL	2013-14 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 2,751,912	\$ 3,010,069	\$ 3,010,071
REVENUE:			
Transfer from General Fund	\$ 12,175,935	\$ 12,297,895	\$ 12,582,896
Other State Revenue	-	-	17,361
Fundraising Revenue	-	373,000	388,000
Athletic Fees	-	217,418	215,888
Instructional Fees	-	244,250	267,500
Miscellaneous Revenue	1,801,888	1,296,738	1,270,091
CDE Capital Construction	111,813	125,111	120,241
TOTAL REVENUE	\$ 14,089,636	\$ 14,554,412	\$ 14,861,977
TOTAL RESOURCES	<u>\$ 16,841,548</u>	<u>\$ 17,564,481</u>	<u>\$ 17,872,048</u>
EXPENDITURES:			
Salaries	\$ 6,037,235	\$ 6,442,193	\$ 6,936,100
Benefits	1,691,798	1,979,751	2,088,855
Purchased Services	2,286,084	2,128,622	2,132,467
Purchased Services from District	2,308,143	2,405,478	2,537,767
Supplies	818,536	1,345,871	1,161,575
Property and Equipment	117,550	252,208	180,000
Other Uses	572,133	287	-
TOTAL EXPENDITURES	\$ 13,831,479	\$ 14,554,410	\$ 15,036,764
EMERGENCY RESERVE	\$ -	\$ -	\$ 446,975
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 13,831,479</u>	<u>\$ 14,554,410</u>	<u>\$ 15,483,739</u>
ENDING BALANCE	<u>\$ 3,010,069</u>	<u>\$ 3,010,071</u>	<u>\$ 2,388,309</u>
	2011-12	2012-13	2013-14
FUNDED STUDENT FTE:	1,415.8	1,414.8	1,414.6

INFORMATIONAL SECTION

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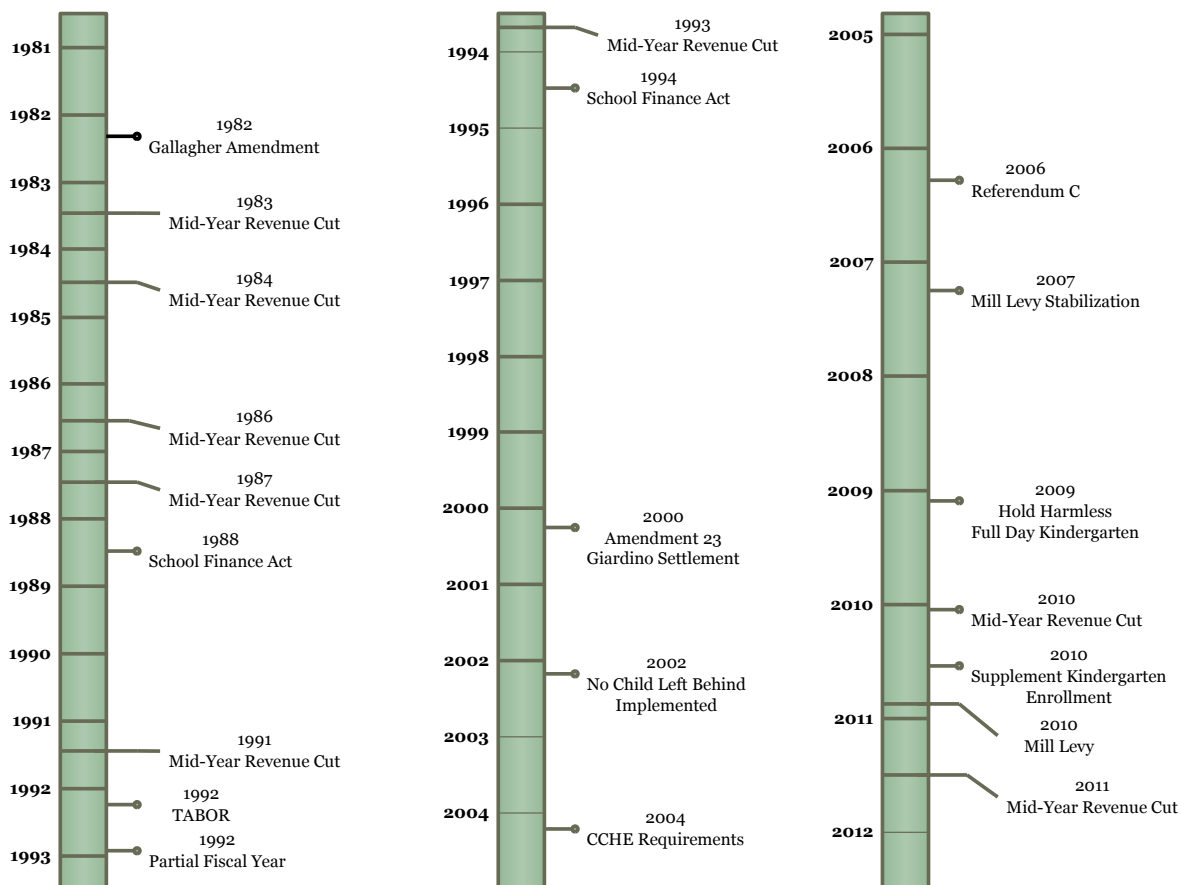
A Generation of Colorado School Finance

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

Timeline of Colorado School Finance & Education Reform 1981 – 2012

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 - 2012

Each of these three eras can be characterized by its unique situation with respect to:

- Changes in Federal and State Laws
- Economic Conditions in Colorado
- Population Growth and Demographic Trends
- Advances in Technology

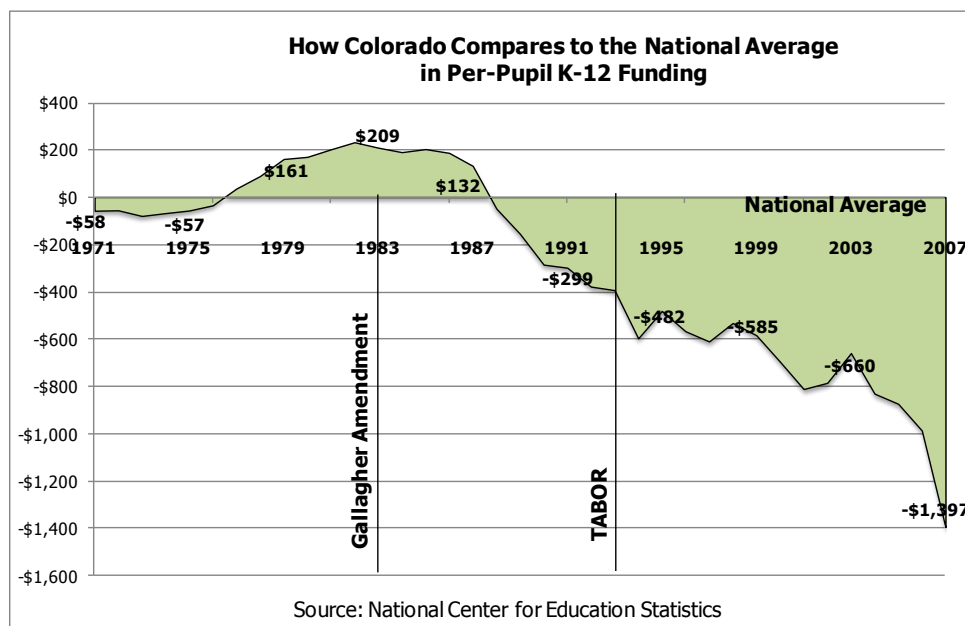


A Generation of Colorado School Finance (continued)

1982 – 1993

In 1982, the Gallagher Amendment was passed which fixed the percentage ratio for property taxes at 45 percent for residential property and 55 percent for commercial property.

Mid-year revenue rescissions occurred in 1983, 1984, 1986, 1987, 1988, 1991, and 1993 primarily because state tax revenues could not keep pace with rapid enrollment growth in Colorado. The rescissions occurred so frequently that the Boulder Valley School District budgeted for the rescissions in advance.



1988 – 2000

This period marks the beginning of many dramatic changes in public school finance as well as increased regulations at the federal and state levels which dictate the environment that school districts must operate in today.

In 1988, the Colorado Public School Finance Act was revised significantly. This revision 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 2013, Boulder Valley School District is marked by several voter passed overrides and new laws to comply with.

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

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

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.

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



Per Pupil Expenditures

The charts below describe BVSD's per pupil expenditures since 2003. By measuring the costs rather than the School Finance Act per pupil revenue (PPR), we get a truer picture because these are total budgeted expenditures, which utilize revenue from PPR, election overrides, state categorical reimbursements, grant funding, and year-to-year carryovers.

Before the sunset of Amendment 23 at the end of the 2010-11 fiscal year, on an inflation-adjusted basis, BVSD still spent less per student than at 1988 levels. The objective of adding the extra 1 percent in Amendment 23's increase of "inflation plus 1 percent" was to bring districts in Colorado back to 1988 funding levels after 10 years of the extra percentage. The district did not reach 1988 levels before Amendment 23 sunset, even with the 1991, 1998, 2002, and 2005 overrides. With the 2010 override, BVSD got close to 1988 levels in 2011-12 with per student spending reaching \$5,622.

Without these additional overrides, per pupil expenses in 2012-13 would be \$2,368 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	12-13 FY13
Budgeted Funded Pupil Count		26,716	26,396	26,712	26,799	26,918	27,165	27,492	27,714	28,137	28,296	28,568
* Operating Expenditures (in Thousands)		213,578	223,609	233,336	240,886	253,045	266,809	277,267	281,659	281,143	307,839	315,239
* Cost Per Funded Pupil		\$7,994	\$8,471	\$8,735	\$8,989	\$9,401	\$9,822	\$10,085	\$10,163	\$9,992	\$10,879	\$11,035
**CPI -U		186.45	186.10	188.30	194.45	200.18	205.77	209.26	210.32	216.49	222.24	227.56
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	0.52	0.50
Adjusted Cost		4,924	5,228	5,328	5,309	5,394	5,482	5,535	5,550	5,301	5,622	5,569

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

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

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

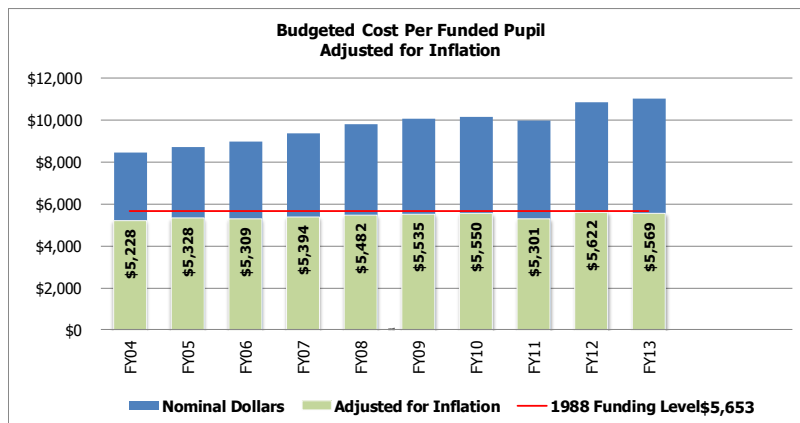
In November of 1991, BVSD voters passed a \$7,062,468 referendum. Full year funding of the referendum started in the 92-93 budget.

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

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

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

In November of 2010, BVSD voters passed a mill levy override; current year funding from this override is \$27,115,683. Full year funding of the referendum started in the 12-13 budget.



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

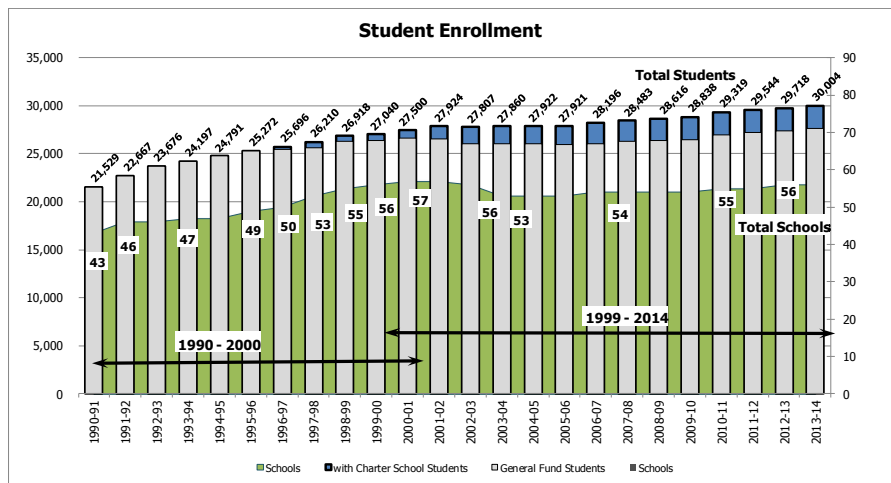
Boulder Valley School District student enrollment had steadily increased from 1990, and in response the number of schools increased to meet the demand. Average school size has been fairly consistent for over the past two decades.

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 2005 to 2014, total district enrollment flattens out averaging 0.7 percent increase annually while growth in charter school students steadily increases averaging 2.5 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.

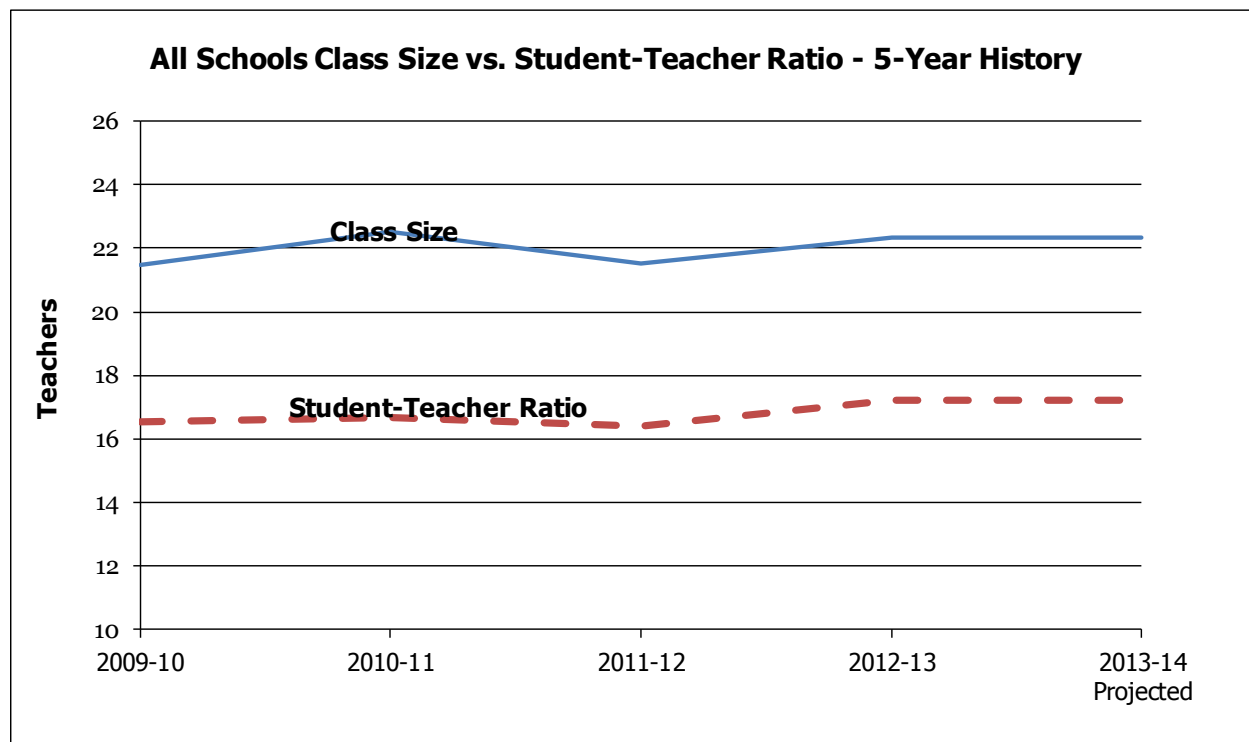
Student Enrollment	Oct-09 Actual	Oct-10 Actual	Oct-11 Submitted	Oct-12 Submitted	Oct-13 Projected
K-12	28,344	28,814	28,986	29,181	29,454
Pre-K	494	505	558	537	550
Total Enrollment	28,838	29,319	29,544	29,718	30,004

Student FTE	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Submitted	FY 12-13 Submitted	FY 13-14 Projected
Elementary	11,716.8	12,029.8	12,055.5	12,097.3	12,131.2
Middle	6,576.0	6,549.0	6,685.5	6,681.5	6,885.5
Senior	9,106.5	9,287.0	9,269.5	9,459.0	9,459.0
Other	271.5	278.5	307.0	300.5	295.0
Total FTE	27,670.8	28,144.3	28,317.5	28,538.3	28,770.7
Change from Prior Year	232.7	473.5	173.2	220.8	232.4
% change from Prior Year	0.85%	1.71%	0.62%	0.78%	0.81%



All Schools Class Size vs. Student-Teacher Ratio

	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u> <u>Projected</u>
Class Size - All Grades	21.47	22.53	21.52	22.33	22.33
Student Teacher Ratio	16.52	16.67	16.41	17.20	17.20



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 Halcyon 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.



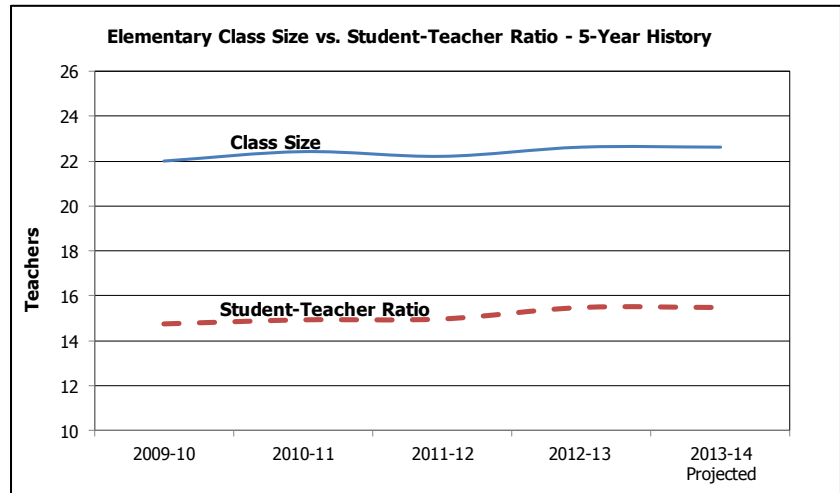
Elementary Class Size vs. Student-Teacher Ratio

Class Size - Elementary

2009-10	22.00
2010-11	22.42
2011-12	22.21
2012-13	22.62
2013-14 Projected	22.62

Student - Teacher Ratio

2009-10	14.75
2010-11	14.93
2011-12	14.97
2012-13	15.48
2013-14 Projected	15.48



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.

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

- 27.40 English as a Second Language teachers
- 34.70 Literacy teachers (includes referendum, LLI and Reading Recovery Teachers)
- 71.50 Special Education teachers
- 4.50 Title I teachers

These teachers provide intensive instruction to children all over the district. However, these certified teachers are not classroom teachers and are not reflected in the district's class size numbers with the exception of 10.90 FTE English as a Second Language teachers and 14.50 FTE Title I teachers.

Similarly, the BVSD offers music, art, and physical education to its elementary students. The district employs another 89.00 FTE certified teachers to provide this instruction. But again, these certified teachers are not reflected in the district's class size numbers.

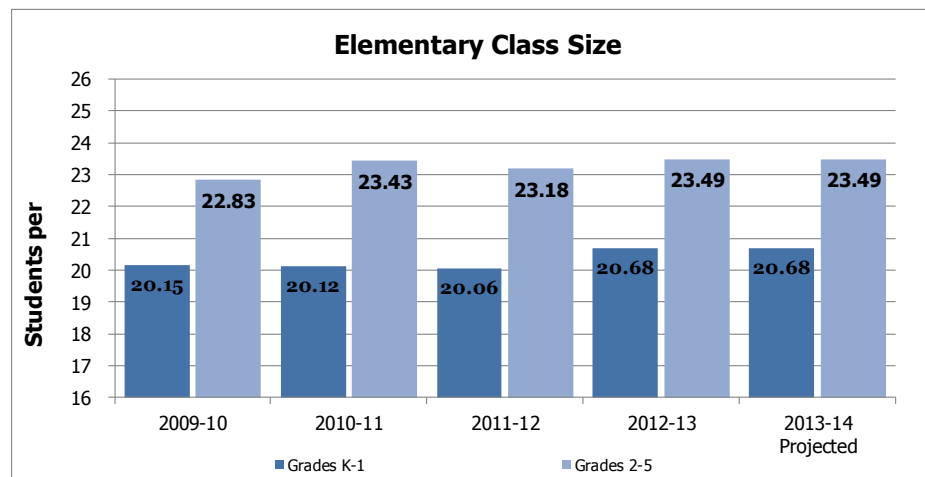
Elementary Class Size in Grades K-1 compared to Grades 2-5

Class Size - Grades K-1

2009-10	20.15
2010-11	20.12
2011-12	20.06
2012-13	20.68
2013-14 Projected	20.68

Class Size - Grades 2-5

2009-10	22.83
2010-11	23.43
2011-12	23.18
2012-13	23.49
2013-14 Projected	23.49

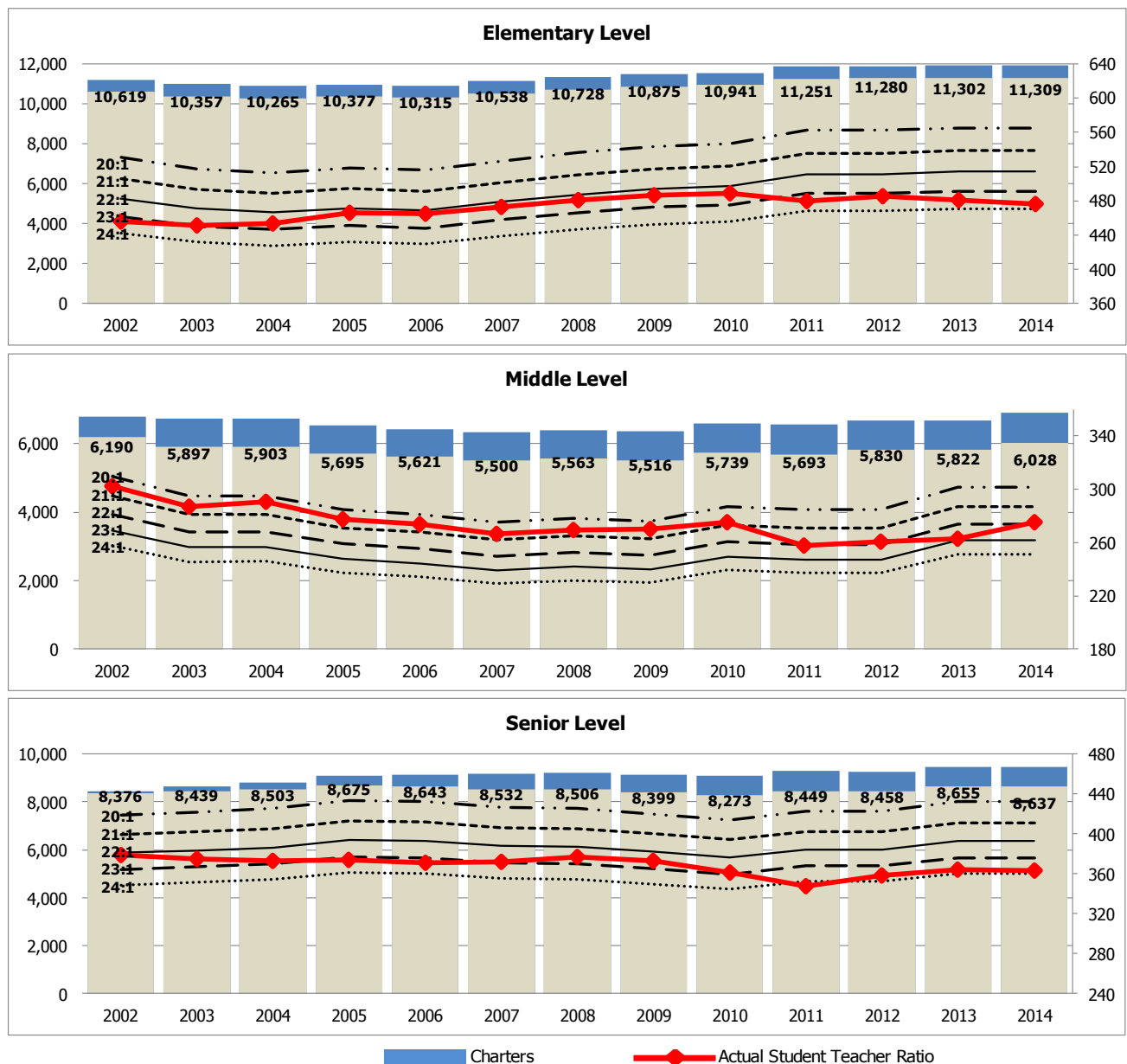




Student-Teacher Ratios

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. The district continues to focus resources on class size, student-teacher ratios, and support for literacy instruction.





Authorized FTE History Summary – All Funds

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

	TOTAL FTEs 2009-10	TOTAL FTEs 2010-11	TOTAL FTEs 2011-12	TOTAL FTEs 2012-13	TOTAL FTEs 2013-14
GENERAL OPERATING FUND					
101 CURR DEPT - ELEM LEVEL	8.172	7.610	6.330	6.330	6.330
102 RESERVES - ELEM LEVEL	4.675	16.469	5.121	6.831	23.365
103 IT - ELEM LEVEL	5.900	3.000	5.662	5.662	5.665
119 BEAR CREEK ELEMENTARY	29.543	27.469	27.743	28.113	29.562
120 BIRCH ELEMENTARY	35.295	34.431	38.819	32.351	29.854
124 COLUMBINE ELEMENTARY	50.877	46.050	46.594	45.847	43.056
127 CREST VIEW ELEMENTARY	48.264	48.696	51.122	45.959	46.260
130 DOUGLASS ELEMENTARY	32.293	31.312	31.651	32.903	32.363
131 SANCHEZ ELEMENTARY	38.819	39.337	41.789	39.531	37.561
132 EISENHOWER ELEMENTARY	43.506	41.482	43.630	39.273	39.989
134 EMERALD ELEMENTARY	38.967	34.483	34.883	33.868	31.574
136 FLATIRONS ELEMENTARY	22.216	22.568	25.065	25.396	23.741
138 FOOTHILL ELEMENTARY	45.163	43.683	46.055	42.756	43.650
141 GOLD HILL ELEMENTARY	3.519	3.312	3.397	3.404	3.471
144 HEATHERWOOD ELEMENTARY	33.545	31.421	32.652	30.951	32.072
147 JAMESTOWN ELEMENTARY	3.519	3.212	3.287	3.467	3.364
150 KOHL ELEMENTARY	43.691	39.604	41.889	39.423	39.622
153 LAFAYETTE ELEMENTARY	56.257	54.820	56.420	52.035	47.330
154 RYAN ELEMENTARY	39.301	37.615	38.310	36.307	34.906
156 FIRESIDE ELEMENTARY	37.318	35.830	38.499	34.254	34.269
157 LOUISVILLE ELEMENTARY	39.849	39.534	42.946	43.925	42.990
158 COAL CREEK ELEMENTARY	34.328	30.718	33.935	31.281	31.766
161 BCSIS	24.738	22.804	23.413	23.011	22.980
164 CREEKSIDE ELEMENTARY	40.287	37.706	43.977	36.407	33.092
166 MESA ELEMENTARY	30.334	29.726	31.701	29.491	26.822
169 NEDERLAND ELEMENTARY	27.256	25.444	28.582	25.258	26.945
180 PIONEER ELEMENTARY	49.592	43.413	44.194	41.565	40.374
185 SUPERIOR ELEMENTARY	49.078	41.291	40.245	37.541	38.632
190 UNIVERSITY HILL ELEM	44.401	38.580	42.182	40.486	38.779
192 HIGH PEAKS ELEMENTARY	25.400	30.674	21.597	21.567	21.452
193 COMMUNITY MONTESSORI	23.130	22.308	23.805	22.777	21.965
196 WHITTIER ELEMENTARY	32.072	31.709	38.401	37.034	35.752
ELEMENTARY SCHOOLS TOTAL	1,041.305	996.311	1,033.896	975.004	969.553
201 CURR DEPT - MIDDLE LEVEL	12.450	11.911	13.106	13.106	13.106
202 RESERVES - MIDDLE LEVEL	9.293	3.046	2.661	4.760	12.817
203 IT - MIDDLE LEVEL	3.350	3.000	4.662	4.662	4.668
225 BROOMFIELD HEIGHTS MIDDLE	47.184	44.038	46.538	49.056	46.154
230 MANHATTAN MIDDLE	44.449	42.572	43.053	47.000	47.608
240 CASEY MIDDLE	37.060	39.217	48.140	51.980	51.251
250 CENTENNIAL MIDDLE	52.468	46.727	47.292	42.963	44.052
252 ANGEVINE MIDDLE	59.978	54.079	56.402	56.267	56.659
254 LOUISVILLE MIDDLE	45.843	43.690	48.212	47.415	47.591
260 PLATT MIDDLE	41.062	38.416	38.018	37.495	37.018
270 SOUTHERN HILLS MIDDLE	46.544	42.686	45.251	43.537	42.223
MIDDLE SCHOOLS TOTAL	399.681	369.382	393.335	398.241	403.147



Authorized FTE History Summary – All Funds (continued)

	TOTAL FTEs	TOTAL FTEs	TOTAL FTEs	TOTAL FTEs	TOTAL FTEs
GENERAL OPERATING FUND (continued)	2009-10	2010-11	2011-12	2012-13	2013-14
301 CURR DEPT - SENIOR LEVEL	7.698	7.230	7.225	7.225	7.225
302 RESERVES - SENIOR LEVEL	10.753	6.839	15.694	10.963	33.319
303 IT - HIGH SCHOOL LEVEL	4.851	3.000	4.676	4.676	4.667
310 BOULDER HIGH	133.149	122.174	127.520	123.107	123.923
315 BROOMFIELD HIGH	108.121	102.668	101.945	95.497	97.244
320 CENTAURUS HIGH	96.512	86.359	88.087	87.877	83.551
330 FAIRVIEW HIGH	134.517	130.624	139.350	136.673	137.914
350 NEW VISTA HIGH	29.368	26.889	28.819	27.226	24.689
360 MONARCH HIGH	106.454	98.592	104.136	109.470	107.547
SENIOR HIGH SCHOOLS TOTAL	631.423	584.375	617.452	602.714	620.079
440 ARAPAHOE RIDGE HIGH	28.023	24.158	26.448	28.031	21.223
461 BOULDER UNIVERSAL	-	-	5.650	4.577	9.190
490 TECHNICAL ED CENTER	35.154	34.061	34.030	30.135	23.207
VOCATIONAL/TECHNICAL SCHOOLS TOTAL	63.177	58.219	66.128	62.743	53.620
502 MONARCH K-8	59.836	57.305	59.689	60.662	62.989
503 NEDERLAND MIDDLE/SENIOR	40.257	40.672	39.912	38.021	36.776
505 ASPEN CREEK K-8	75.693	72.363	74.612	76.500	73.537
506 ELDORADO K-8	77.059	70.413	73.645	68.582	70.861
507 HALCYON	5.462	5.375	5.432	5.375	5.375
595 ALTERNATIVE LEARNING OPTIONS	-	-	2.450	7.373	3.000
COMBINATION SCHOOLS TOTAL	258.307	246.128	255.740	256.513	252.538
602 SUPERINTENDENT'S OFFICE	2.600	2.600	2.600	2.600	2.600
603 DEPUTY SUPERINTENDENT	2.500	2.000	2.000	2.000	2.000
604 LEGAL COUNSEL OFFICE	2.400	2.150	2.150	2.200	2.200
605 CURRICULUM, ASSESSMENT & INSTRUCTION	4.850	2.500	2.500	2.500	2.500
608 PLANNING & ASSESSMENT	12.800	11.800	11.800	11.800	11.800
609 VOCATIONAL ED ADMIN	2.200	2.887	-	-	-
610 PRESCHOOL	-	-	0.471	0.471	0.471
611 SPECIAL EDUCATION	127.908	120.034	110.905	118.828	108.730
613 STUDENT SUCCESS	1.500	2.000	1.000	-	-
614 INSTITUTIONAL EQUITY	4.200	2.752	2.752	2.752	2.752
616 LANGUAGE, CULTURE & EQUITY	6.714	5.527	5.000	4.200	4.000
617 ELEMENTARY ED ADMIN	5.000	4.500	4.500	4.500	4.500
618 MIDDLE LEVEL ED ADMIN	-	-	-	-	0.200
619 SECONDARY ED ADMIN	3.750	2.950	2.950	3.696	3.550
625 ONLINE EDUCATION	-	-	1.100	1.000	1.000
628 BOARD OF EDUCATION	0.400	0.400	0.400	0.400	0.400
630 HEALTH	-	-	0.250	0.250	0.250
631 ART	0.500	0.500	0.250	0.250	0.250
632 MUSIC	0.500	0.500	0.250	0.250	0.250
633 HEALTH/PHYSICAL EDUCATION	1.000	-	0.250	0.250	0.250
634 LITERACY	5.000	4.510	10.100	7.500	6.500
635 DISTRICT-WIDE INSTRUCTION	2.000	2.000	2.000	2.572	3.772
636 MATHEMATICS	1.420	1.420	3.020	0.490	0.490
637 SCIENCE	2.500	2.500	2.500	2.500	2.500
640 OPERATIONAL SERVICES	5.850	4.000	4.000	3.250	3.250
642 MAINTENANCE & OPERATIONS	59.250	53.500	53.250	53.750	53.750
643 ENVIRONMENTAL SERVICES	13.850	16.450	14.700	18.700	13.700
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 2009-10	TOTAL FTEs 2010-11	TOTAL FTEs 2011-12	TOTAL FTEs 2012-13	TOTAL FTEs 2013-14
GENERAL OPERATING FUND (continued)					
687 HUMAN RESOURCES	18.000	16.500	16.500	18.500	17.500
688 BUDGET SERVICES	9.500	7.500	6.500	8.750	9.250
689 INFORMATION TECHNOLOGY	30.000	34.000	36.500	36.900	36.900
690 FINANCE & ACCOUNTING	13.600	12.350	12.850	16.050	15.550
695 PURCHASING	4.000	3.500	4.000	4.000	4.000
698 HEALTH SERVICES	16.800	16.700	16.500	16.500	16.500
CENTRALIZED SERVICES TOTAL	365.342	342.780	338.298	352.159	336.115
791 MATERIALS MANAGEMENT	9.800	8.800	8.800	7.950	7.950
792 PRINT SHOP	4.550	4.550	4.550	3.750	3.750
793 TELECOMMUNICATIONS	-	1.000	1.000	1.000	1.000
SERVICE CENTERS TOTAL	14.350	14.350	14.350	12.700	12.700
809 DISTRICT ALLOCATIONS	1.500	1.813	1.813	2.293	16.360
DISTRICT-WIDE COSTS TOTAL	1.500	1.813	1.813	2.293	16.360
925 SUMMIT CHARTER	0.500	0.500	0.500	0.500	0.100
932 BOULDER PREP CHARTER	1.000	1.000	1.000	1.000	1.000
954 JUSTICE HIGH CHARTER	1.000	1.000	1.000	1.000	1.000
956 PEAK TO PEAK CHARTER	2.725	3.000	3.500	4.312	4.587
971 EDUCATION CENTER BUILDING	4.500	2.500	4.000	4.000	4.000
OTHER OPERATIONAL UNITS TOTAL	9.725	8.000	10.000	10.812	10.687
TOTAL GENERAL OPERATING FUND	2,784.810	2,621.358	2,731.012	2,673.179	2,674.799
OTHER FUNDS					
15 TECHNOLOGY FUND	5.700	3.000	-	-	-
16 ATHLETIC FUND	5.440	5.550	0.500	1.000	1.000
17 PRESCHOOL FUND	-	-	47.467	67.221	80.170
18 RISK MANAGEMENT FUND	2.050	2.050	2.050	2.050	2.050
19 COMMUNITY SCHOOL PROGRAM	91.215	91.450	93.020	87.430	86.810
22 GRANTS FUND	182.183	221.242	151.540	129.147	129.147
23 TUITION-BASE PRESCHOOL PROGRAM	14.703	16.782	17.519	10.664	9.578
25 TRANSPORTATION FUND	265.779	303.450	306.000	275.500	272.500
29 COLORADO PRESCHOOL PROGRAM	14.079	13.607	13.494	13.737	13.067
41 BUILDING FUND	19.600	11.450	11.450	-	-
43 CAPITAL RESERVE FUND	2.750	3.050	3.050	10.600	10.500
51 FOOD SERVICES FUND	94.517	88.415	86.700	89.659	95.534
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	699.916	761.946	734.690	688.908	702.256
CHARTER SCHOOL FUND					
11 CHARTER SCHOOL FUND	223.305	223.850	229.600	234.595	234.893
TOTAL CHARTER SCHOOL FUND	223.305	223.85	229.600	234.595	234.893
TOTAL BUDGETED FTE ALL FUNDS	3,708.031	3,607.154	3,695.302	3,596.682	3,611.948

APPENDICES

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Appendix A: Budget Fact Sheet

	Proposed 2012-13	Revised Adopted 2012-13	Proposed 2013-14
Mill Levy (mills)			
Abatements	0.192	0.354	0.199
Election	12.171	12.620	12.411
General Fund-School Finance	25.023	25.023	25.023
General Fund Total:	37.386	37.997	37.633
Bond Redemption	5.757	6.007	5.748
Transportation	1.494	1.543	1.477
Total Mill Levy:	44.637	45.547	44.858
Assessed Valuation	\$ 4,886,626,364	\$ 4,732,098,623	\$ 4,941,322,084
Enrollment (heads)			
K-12 Enrollment	29,109	29,093	29,317
Pre-K Enrollment	558	558	550
Online Enrollment	116	125	137
Total Enrollment:	29,783	29,776	30,004
Funded Pupil Count (FTE)			
Elementary	12,093.9	12,100.3	12,131.2
Middle	6,681.5	6,690.5	6,885.5
Senior	9,496.5	9,469.5	9,459.0
Preschool	306.0	307.5	295.0
Total Student FTE:	28,577.9	28,567.8	28,770.7
General Fund	25,866.6	25,870.2	26,066.2
Charter Fund	2,314.3	2,291.6	2,298.5
Preschool Fund	286.0	286.0	275.0
Online FTE	111.0	120.0	131.0
Total Student FTE:	28,577.9	28,567.8	28,770.7
Averaged Funded Pupil Count	28,577.9	28,567.8	28,770.7
Revenues (dollars)			
Adjusted Per Pupil Revenue:	\$ 6,376	\$ 6,375	\$ 6,546
Adjust: School Finance Act Rescission	2	2	2
Per Pupil Revenue (PPR):	\$ 6,378	\$ 6,377	\$ 6,548



Appendix A: Budget Fact Sheet (continued)

	Proposed 2012-13	Revised Adopted 2012-13	Proposed 2013-14
Total Program Funding (dollars)			
Property Taxes *	\$ 122,287,041	\$ 122,278,052	\$ 123,646,703
Specific Ownership Taxes	5,901,818	5,901,818	6,043,535
State Equalization	54,025,946	53,939,855	58,642,764
Total Program Funding:	\$ 182,214,805	\$ 182,119,725	\$ 188,333,002
Benefits (percentage)			
PERA**	16.55%	16.55%	17.45%
Medicare	1.45%	1.45%	1.45%
Long Term Disability	0.17%	0.17%	0.22%
Subtotal % of Salary:	18.17%	18.17%	19.12%
Employer contribution (dollars)			
Health Insurance	\$5,160	\$5,160	\$5,544
Dental Insurance	431	431	432
Life Insurance	35	17	23
Employee Assistance Program	15	15	15
Flex Benefit Spending***	120	120	120
Employer contribution	\$5,761	\$5,743	\$6,134
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	\$64.90 half - \$111.50 full	\$65.52 half - \$112.57 full
Curriculum Rate (dollars)	\$ 24.58/hour	\$ 28.76/hour	\$ 28.76/hour
Grants (percentage)			
Indirect Cost Rate	2.25%	2.25%	7.95%
Mileage Rate (dollars)	\$ 0.555/mile	\$ 0.565/mile	\$ 0.565/mile
Activity Trip Rates (dollars)			
District Sponsored Trips:			
- Driver	\$ 26.61/hour	\$ 26.61/hour	\$28.99/hour
- Mileage Rate	\$ 1.27/mile	\$ 1.27/mile	\$1.31/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, 2014.

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



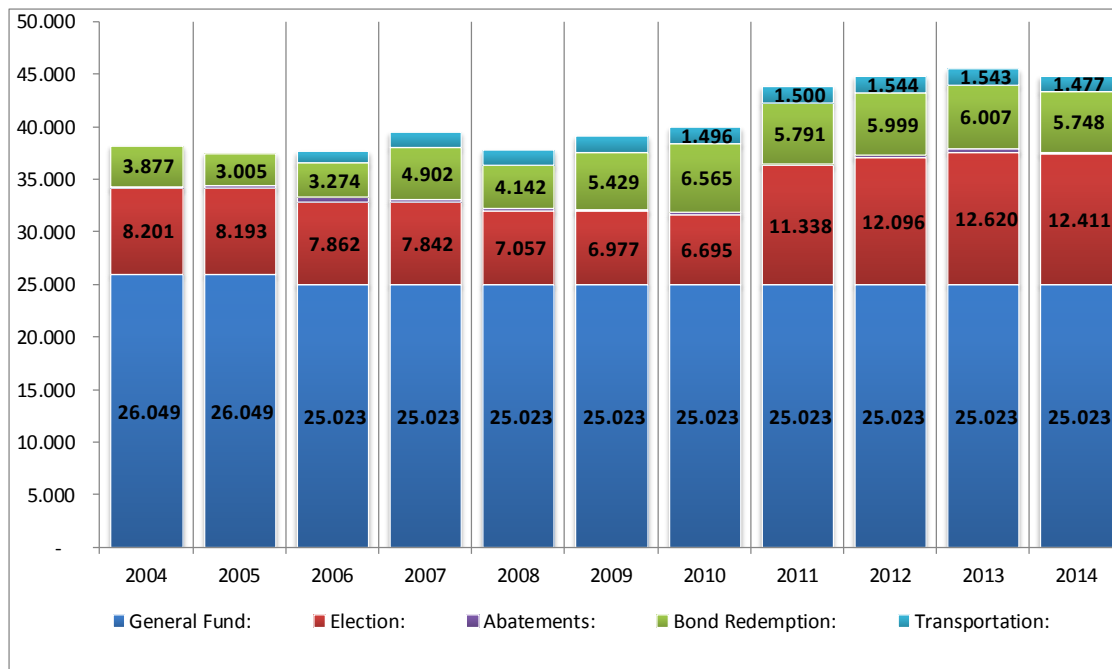
Appendix B: Mill Levies, 1981-2014

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	37.997	6.007	1.543	N/A	N/A	N/A	45.547
2014	37.633	5.748	1.477	N/A	N/A	N/A	44.858



Appendix C: Boulder Valley School District - Total Mill Levy

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Bond Redemption:	3.877	3.005	3.274	4.902	4.142	5.429	6.565	5.791	5.999	6.007	5.748
Transportation:	-	-	1.065	1.509	1.414	1.559	1.496	1.500	1.544	1.543	1.477
Abatements:	0.128	0.176	0.461	0.288	0.229	0.125	0.220	0.186	0.181	0.354	0.199
Election:	8.201	8.193	7.862	7.842	7.057	6.977	6.695	11.338	12.096	12.620	12.411
General Fund:	26.049	26.049	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023
Total Mill Levy:	38.255	37.423	37.685	39.564	37.865	39.113	39.999	43.838	44.843	45.547	44.858



Notes:

- Total assessed valuation for 2014 for the 2013-14 fiscal year is estimated at \$4,941,322,084
- 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, 1990-2014

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	39,739,863,309*
2013	4,732,098,623	0.09%	45.547	39,739,863,309*
2014	4,941,322,084	4.42%	44.858	39,739,863,309*

*Estimated market value



Appendix E: Schedule of Annual Property Tax Burden on Homeowners

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

2009-10			2010-11		2011-12		2012-13		2013-14		Change from 2012-13 to 2013-14
Assessment Year	Taxes Paid		Taxes Paid		Taxes Paid		Taxes Paid		Taxes Paid		Increase/ (Decrease)
	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	
General Fund											
School Finance Act	25.023	\$ 199.18	25.023	\$ 199.18	25.023	\$ 199.18	25.023	\$ 199.18	25.023	\$ 199.18	\$ -
Budget Elections	6.695	53.29	11.338	90.25	12.096	96.28	12.620	100.46	12.411	98.79	(1.66)
Abatements & Refunds	0.220	1.75	0.186	1.48	0.181	1.44	0.354	2.82	0.199	1.58	(1.23)
Bond Redemption Fund	6.565	52.26	5.791	46.10	5.999	47.75	6.007	47.82	5.748	45.75	(2.06)
Transportation Fund	1.496	11.91	1.500	11.94	1.544	12.29	1.543	12.28	1.477	11.76	(0.53)
TOTAL	39.999	\$ 318.39	43.838	\$ 348.95	44.843	\$ 356.95	45.547	\$ 362.55	44.858	\$ 357.07	(\$5.48)

Appendix F: Property Tax Levies and Collections (Unaudited)

Levy Year	Collection Year	Total Tax Levy	Current Tax Collections	Percent of Current Tax Collected	Delinquent Tax Collections	Total Collections	
						Amount**	Percent of Levy
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*	212,014,945	207,164,133	97.71%	167,457	207,331,590	97.79%
2012	2013**	212,014,945	207,164,133	97.71%	167,457	207,331,590	97.79%

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

* Collections through July 31, 2012

**Estimated collections through July 31, 2013



Appendix G: Demographic and Economic Statistics

(Unaudited)

Fiscal Year	*Estimated Population(1)	**Personal Income(1) (millions)	**Per Capita Personal Income(1)	***Enrollment (Student (Funded FTE))	****Unemployment Rate(1)
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%
2012	300,823	15,884	52,942	28,317.5	6.200%

Source: * Colorado State Demography Office

** Global Insight Inc.

*** Boulder Valley School District RE-2

**** Colorado Department of Labor

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



Appendix H: History of School Finance Act

Entitlement per Pupil Funding

School Year	Budgeted Per Pupil Funding	Student Enrollment	Change in Funded Enrollment from Prior Year	% Change From Prior Year	Funded Pupil Count (FTE)	Audited Funded Pupil Count (FTE)	% Increase of Funded Pupil Count	Increase in # of Funded Pupils from Prior Year
CY 1988	\$4,086	20,852				19,963.0		
CY 1989	\$4,051	20,835	(17)		19,997.0			
CY 1990	\$4,092	21,015	180		20,111.5			
CY 1991	\$4,181	21,529	514		20,559.5			
TFY 1992	\$4,256	22,667	1,138		21,582.0			
1992-93	\$4,238	23,676	1,009	4.45%	21,591.0	22,644.0		
1993-94	\$4,094	24,197	521	2.20%	22,521.3	23,132.0	2.16%	488.0
1994-95	\$4,108	24,791	594	2.45%	24,184.5	23,664.0	2.30%	532.0
1995-96	\$4,331	25,272	481	1.94%	24,202.0	24,124.0	1.94%	460.0
1996-97	\$4,478	25,696	424	1.68%	24,597.0	24,582.0	1.90%	458.0
1997-98	\$4,609	26,210	514	2.00%	25,136.0	25,073.5	2.00%	491.5
1998-99	\$4,779	26,918	708	2.70%	25,772.0	25,732.5	2.63%	659.0
1999-00	\$4,899	27,040	122	0.45%	26,111.0	25,942.5	0.82%	210.0
2000-01	\$5,097	27,500	460	1.70%	26,342.5	26,311.5	1.42%	369.0
2001-02	\$5,394	27,943	443	1.61%	26,718.0	26,703.0	1.49%	391.5
2002-03	\$5,755	27,807	(136)	-0.49%	26,635.5	26,629.5 *	-0.28%	(73.5)
2003-04	\$5,895	27,860	53	0.19%	26,657.0	26,643.5 *	0.05%	14.0
2004-05	\$6,022 **	27,922	62	0.22%	26,799.0	26,789.5	0.55%	146.0
2005-06	\$6,104 **	27,921	(1)	0.00%	26,739.5	26,741.0 *	-0.18%	(48.5)
2006-07	\$6,315	28,196	275	0.98%	26,914.0	26,914.5	0.65%	173.5
2007-08	\$6,606	28,483	287	1.02%	27,229.0	27,222.5	1.14%	308.0
2008-09	\$6,830	28,616	133	0.47%	27,458.2	27,455.2	0.85%	232.7
2009-10	\$7,003 **	28,838	222	0.78%	27,673.3	27,670.8	0.79%	215.6
2010-11	\$6,721	29,319	481	1.67%	28,148.8	28,144.3	1.71%	473.5
2011-12	\$6,375	29,544	225	0.77%	28,317.5			
2012-13	\$6,376	29,718	174	0.59%	28,538.3			
2013-14	\$6,546	30,004	286	0.96%	28,770.7			

The Public School Finance Act was enacted in 1988 and revised in 1994

Note: 2010-11, 2011-12, 2012-13, 2013-14 includes a \$2 rescission.

* Note the averaged funded pupil count for 2002-03 was 26,666.5, for 2003-04 was 26,650.7, and for 2005-06 was 26,790.3.

** Per Pupil Revenue for 2004-05 and 2005-06 included a \$1 rescission, 2009-10 included a \$140 in emergency reserve and a \$2 rescission.



Appendix I: Principal Property Taxpayers

January 1, 2012 and 9 Years Ago
(Unaudited)

Taxpayer	(Unaudited)					
	2012			2003		
	Rank	Assessed Valuation	Percentage of Total Assessed Valuation	Rank	Assessed Valuation	Percentage of Total Assessed Valuation
Xcel Energy	1	73,809,278	1.56%	1	60,580,300	1.58%
Oracle Corporation	2	43,779,080	0.93%			
IBM Corporation	3	38,737,971	0.82%	5	53,699,320	1.40%
Flatiron Holding LLC	4	38,280,000	0.81%	6	21,404,060	0.56%
Qwest Corporation	5	32,236,304	0.68%	3	56,855,800	1.48%
Ball Corporation	6	28,425,431	0.60%			
Level 3 Communications	7	27,984,520	0.59%	4	56,551,140	1.47%
Macerich Twenty Ninth Street LLC	8	25,735,968	0.54%			
Roche Colorado Corporation	9	19,308,741	0.41%	8	14,983,000	0.39%
FSP Corp (380 & 390 Interlocken)	10	18,488,950	0.39%			
Sun Microsystems				2	60,023,980	1.56%
Storage Technology Corporation				7	18,777,730	0.49%
Amgen Boulder Inc.				9	13,401,000	0.34%
Hunter Douglas Inc				10	12,961,720	0.34%
Subtotal		346,786,243	7.33%		369,238,050	9.61%
Remaining Assessed Valuation		4,381,152,221	92.67%		3,475,460,753	90.39%
Total Assessed Valuation		\$ 4,727,938,464	100.00%		\$ 3,844,698,803	100.00%

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

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

Source: Boulder County and Broomfield County Assessors Office



Appendix J: Principal Employers

January 1, 2012 and 9 Years Ago
(Unaudited)

(Unaudited)						
Employer	2012			2003		
	Rank	Number of Employees	Percentage of Total County Employment	Rank	Number of Employees	Percentage of Total County Employment
University of Colorado	1	7,260	3.51%	1	7,500	3.98%
Boulder Valley School District	2	4,000	1.93%	3	4,200	2.23%
International Business Machines	3	3,400	1.64%	2	4,800	2.54%
Oracle Corporation	4	3,300	1.60%			
St. Vrain Valley School District	5	3,238	1.57%			
Ball Aerospace	6	3,100	1.50%	6	2,250	1.19%
Level 3 Communications	7	2,298	1.11%	9	1,900	1.01%
Boulder County	8	1,808	0.87%			
Boulder Community Hospital	9	1,674	0.81%	7	2,102	1.11%
Exempla Good Samaritan	10	1,374	0.66%			
Sun Microsystems, Inc.				4	3,200	1.70%
Storage Technology Corporation				5	2,735	1.45%
Electronic Data Systems				8	2,000	1.06%
City of Boulder				10	1,600	0.85%
Subtotal		31,452	15.21%		32,287	17.12%
Other Employers		175,334	84.79%		156,352	82.88%
Total		206,786	100.00%		188,639	100.00%

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



Appendix K: Computation of General Obligation Debt

Direct and Overlapping

June 30, 2012

(Unaudited)

(Unaudited)			
	Outstanding General Obligation Debt	Percentage Applicable to the District (3)	Amount of Outstanding Debt Applicable to the District
Overlapping Debt (1)			
Berthoud Fire Protection District	1,078,075	100.00%	1,078,075
Boulder Central Area General Improvement District	15,105,000	100.00%	15,105,000
Boulder Rural Fire	3,182,830	100.00%	3,182,830
City of Boulder	90,695,000	100.00%	90,695,000
City of Lafayette	5,750,000	100.00%	5,750,000
City of Louisville	5,020,000	100.00%	5,020,000
Colorado Tech Center Metropolitan District	5,860,000	100.00%	5,860,000
East Boulder County Water District	1,295,000	100.00%	1,295,000
Hoover Hill Water and Sanitation District	124,421	100.00%	124,421
Interlocken Consolidated Metropolitan District	91,258,484	100.00%	91,258,484
North Metro Fire Rescue District	22,755,000	20.88%	4,751,244
Nederland Community Library District	1,791,057	100.00%	1,791,057
Nederland Fire Protection District	805,000	100.00%	805,000
Northern Colorado Water Conservancy District	4,657,275	41.05%	1,911,811
Pine Brook Water District	4,345,000	100.00%	4,345,000
Rocky Mountain Fire	9,355,000	100.00%	9,355,000
Superior/McCaslin Interchange District	4,180,000	100.00%	4,180,000
Superior Metropolitan District #2	4,120,000	100.00%	4,120,000
Superior Metropolitan District #3	1,960,000	100.00%	1,960,000
Town of Erie	16,440,000	1.96%	322,224
Town of Nederland	1,035,000	100.00%	1,035,000
Town of Superior	5,255,000	100.00%	5,255,000
Subtotal Overlapping Debt			259,200,146
School District Direct Debt (2)			362,535,000
Total Direct and Overlapping Debt			<u>\$ 621,735,146</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, 2011

(2) Balance as of June 30, 2012

(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
12/1/2012	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	\$51,365,000.00		\$ 7,892,118.75		\$59,257,118.75

Boulder Valley School District RE-2 Debt Service Schedule 2009 General Obligation Bonds					
Date	Principal	Rate	Interest	Total	Fiscal Total
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	\$176,330,000.00		\$139,744,487.50		\$299,880,181.25

Date	Principal	Rate	Interest	Total	Fiscal Total
12/1/2012	1,985,000.00	4.00%	2,373,640.00	4,358,640.00	
6/1/2013			2,333,940.00	2,333,940.00	6,692,580.00
12/1/2013	2,065,000.00	4.50%	2,333,940.00	4,398,940.00	
6/1/2014			2,287,477.50	2,287,477.50	6,686,417.50
12/1/2014	2,150,000.00	4.50%	2,287,477.50	4,437,477.50	
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
\$ 109,730,000.00			\$ 62,181,805.00		\$ 171,911,805.00



Appendix M: School District Comparisons

Revenue (Forecasted)

2011-12		Funded Pupil Count	On-Line Pupil Count	Total Program Funding	Total Negative Factor	Adjusted Total Program Funding	Assessed Valuation	Mill Levy	Property Tax	Specific Ownership Tax	State Share	Override Revenue
School District												
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	\$207,696,563	(\$26,930,791)	\$180,765,772	\$4,733,874,376	\$25.023	\$118,455,554	\$6,184,589	\$56,075,443	\$59,850,876
	Per Pupil			7,326	(\$972)	6,376.4	166,961.7		4,178.41	218.2	1,978.0	2,111.2
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	\$3,477,406,474	-\$460,688,403	\$3,016,718,071	\$42,452,269,458	\$25.668	\$1,088,810,112	\$74,100,269	\$3,024,432,423	\$472,785,536
	Per Pupil			7,451.8	(50,285.3)	6,464.6	90,971.9		2,333.2	158.8	6,481.1	1,013.1
State of Colorado		798,050.6	14,769.0 (Included in PPC)	6,006,838,655 7,432	(793,871,276) (982)	\$5,212,967,379 6,450.2	\$86,154,376,085 106,601.4		\$1,771,657,604 2,192.1	\$129,133,708 159.8	\$3,312,176,066 4,098.3	\$658,760,644 0.0

Source: Colorado Department of Education - Student Accountability Report

There are several notable items regarding district comparisons:

In order to provide a clear representation of revenue versus expenditures for BVSD and other local school districts, only 2011-12 data is displayed for *both* revenues and expenditures. Revenue data, however, for 2012-13 is also presented in the page following 2011-12 expenditures.

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

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



Appendix M: School District Comparisons (continued)

Expenditures

(Audited)

2011-12 School District	Funded Pupil Count	Teachers	Administration	Buildings & Facilities Maintenance	Operational Support Expenditures	Textbooks Materials	Total Expenditures	Total Expenditure Per Pupil
Littleton 6	14,928.0	\$ 76,423,473 53.8%	\$ 9,235,515 6.5%	\$ 12,232,068 8.6%	\$ 37,511,855 26.4%	\$ 6,746,873 4.7%	\$ 142,149,784 100.0%	\$ 9,522
St. Vrain Valley RE-1J	26,120.2	117,753,487 51.3%	17,724,768 7.7%	25,537,052 11.1%	55,831,910 24.3%	12,667,101 5.5%	229,514,317 100.0%	8,787
Poudre R 1	26,012.7	116,086,160 48.4%	16,256,276 6.8%	29,370,237 12.3%	59,024,967 24.6%	18,867,429 7.9%	239,605,069 100.0%	9,211
Boulder Valley RE-2J	28,296.3	155,640,415 53.5%	22,754,594 7.8%	26,590,649 9.1%	70,969,299 24.4%	14,695,776 5.1%	290,650,733 100.0%	10,272
Colorado Springs 11	28,163.3	134,289,248 48.1%	20,432,547 7.3%	24,623,672 8.8%	86,369,231 30.9%	13,622,030 4.9%	279,336,727 100.0%	9,918
Adams-Arapahoe 28J	36,551.8	170,043,695 50.4%	26,838,622 8.0%	36,056,900 10.7%	83,935,981 24.9%	20,225,013 6.0%	337,100,211 100.0%	9,223
Northglenn-Thornton 12	41,105.0	185,989,552 52.4%	22,666,101 6.4%	35,939,439 10.1%	97,152,922 27.4%	12,957,119 3.7%	354,705,133 100.0%	8,629
Cherry Creek 5	49,788.0	294,724,396 62.0%	24,734,512 5.2%	35,021,463 7.4%	93,807,938 19.7%	27,345,088 5.7%	475,633,397 100.0%	9,553
Douglas County RE-1	59,606.4	244,593,645 51.4%	31,366,094 6.6%	43,298,148 9.1%	120,535,705 25.3%	36,149,967 7.6%	475,943,559 100.0%	7,985
Denver County 1	75,004.5	385,609,339 45.2%	51,001,016 6.0%	71,510,530 8.4%	292,048,861 34.3%	52,170,132 6.1%	852,339,880 100.0%	11,364
Jefferson R-1	81,021.8	383,542,905 51.8%	52,308,850 7.1%	73,632,863 10.0%	180,759,816 24.4%	49,487,354 6.7%	739,731,787 100.0%	9,130
Peer Group Total	466,598.0	\$ 2,264,696,313 51.3%	\$ 295,318,895 6.7%	\$ 413,813,023 9.4%	\$ 1,177,948,485 26.7%	\$ 264,933,881 6.0%	\$ 4,416,710,597 100.0%	\$ 9,466

Source: Colorado Department of Education - Student Accountability Report

There are some notable items regarding district comparisons:

This comparison is based on information gathered by the Colorado Department of Education. While this process provides dated information, it is a consistent comparison using the same data source.

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

The Boulder Valley School District has no knowledge of other districts' procedures for coding expenses and therefore cannot control or verify other district's percentages in each category.



Appendix M: School District Comparisons (continued)

Revenue (Forecasted)

School District	2012-13	Funded Pupil Count	On-Line Pupil Count	Total Program Funding	Total Negative Factor	Adjusted Total Program Funding	Assessed Valuation	Mill Levy	Property Tax	Specific Ownership Tax	State Share	Override Revenue
Littleton 6	Total	14,882.0	0.0	110,553,359.7	(\$18,017,783)	\$92,535,577	\$1,275,353,070	\$25.353	\$32,334,026	\$2,261,512	\$57,940,038	\$28,813,581
	Per Pupil			7,429	(\$1,211)	6,218.0	85,697.7		2,172.7	152.0	3,893.3	1,936.1
St. Vrain Valley RE-13	Total	27,207.8	0.0	205,454,765.9	(\$33,484,639)	\$171,970,126	\$2,436,588,257	\$24.995	\$60,902,523	\$3,127,653	\$107,939,950	\$31,300,000
	Per Pupil			7,551	(\$1,231)	6,320.6	89,554.8		2,238.4	115.0	3,967.2	1,150.4
Poudre R-1	Total	26,345.6	619.5	199,605,514.7	(\$32,531,339)	\$167,074,175	\$2,345,713,471	\$27.000	\$63,334,264	\$4,311,922	\$99,427,989	\$35,012,147
	Per Pupil			7,318	(\$1,193)	6,125.1	85,995.7		2,321.9	158.1	3,645.1	1,329.0
Boulder Valley RE-23	Total	28,577.9	130.0	216,457,293.0	(35,009,432.0)	182,265,197.0	4,732,098,623.0	25.023	122,278,052.0	5,901,818.0	54,025,946.0	59,804,299.0
	Per Pupil			7,602.9	(1,238.9)	6,375.7	165,815.1		4,149.2	205.6	2,008.1	1,932.9
Colorado Springs 11	Total	28,017.0	190.5	229,003,081.1	(\$37,322,501)	\$191,680,581	\$2,316,851,070	\$24.026	\$55,664,664	\$5,244,134	\$130,771,782	\$30,398,822
	Per Pupil			7,563	(\$1,233)	6,330.3	76,514.2		1,838.3	173.2	4,318.8	1,085.0
Adams-Arapahoe 28J	Total	37,098.7	0.0	298,413,845.3	(\$48,634,939)	\$249,778,906	\$1,757,447,364	\$26.010	\$45,711,206	\$3,021,084	\$201,046,616	\$37,339,028
	Per Pupil			8,044	(\$1,311)	6,732.8	47,372.2		1,232.2	81.4	5,419.2	1,006.5
Northglenn-Thornton 12	Total	41,342.7	4,414.0	325,353,455.8	(\$53,025,507)	\$272,327,949	\$1,736,769,486	\$27.000	\$46,892,776	\$3,133,846	\$222,301,326	\$35,400,000
	Per Pupil			7,501	(\$1,222)	6,278.4	40,040.6		1,081.1	72.2	5,125.1	856.3
Cherry Creek 5	Total	50,435.3	0.0	385,059,051.3	(\$62,756,215)	\$322,302,836	\$4,288,389,810	\$25.712	\$110,263,079	\$7,838,603	\$204,201,155	\$84,604,511
	Per Pupil			7,635	(\$1,244)	6,390.4	85,027.5		2,186.2	155.4	4,048.8	1,677.5
Douglas County RE-1	Total	61,199.1	3,135.5	453,902,836.1	(\$73,976,249)	\$379,926,588	\$4,577,728,681	\$25.440	\$116,457,418	\$8,592,960	\$254,876,210	\$33,713,000
	Per Pupil			7,417	(\$1,209)	6,208.0	74,800.6		1,902.9	140.4	4,164.7	550.9
Denver County 1	Total	77,251.5	107.0	631,496,302.6	(\$102,920,105)	\$528,576,198	\$10,007,267,892	\$25.541	\$255,595,629	\$17,084,724	\$255,895,844	\$125,850,986
	Per Pupil			8,175	(\$1,332)	6,842.3	129,541.4		3,308.6	221.2	3,312.5	1,629.1
Jefferson R-1	Total	80,817.2	218.5	608,447,739.7	(\$99,163,692)	\$509,284,047	\$6,949,478,122	\$26.252	\$182,437,700	\$12,950,765	\$313,895,583	\$113,302,585
	Per Pupil			7,529	(\$1,227)	6,301.7	85,990.1		2,257.4	160.2	3,884.0	1,402.0
Peer Group	Total	473,174.8	8,815.0	\$3,663,747,245	-\$596,842,401	\$3,067,722,180	\$42,423,685,846	\$25.668	\$1,091,871,337	\$73,469,022	\$1,902,322,440	\$615,538,959
	Per Pupil			7,742.9	(67,707.6)	6,483.3	89,657.5		2,307.5	155.3	4,020.3	69,828.6
State of Colorado	Total	806,369.1	15,035.5	6,308,792,778.9	(1,024,191,883.9)	\$5,284,600,895	87,601,175,513.0		1,790,605,279.8	127,534,996.2	3,366,460,619.0	808,343,636.0
	Per Pupil		(Included in FPC)	7,716	(1,253)	6,463.1	107,136.5		2,189.9	156.0	4,117.2	

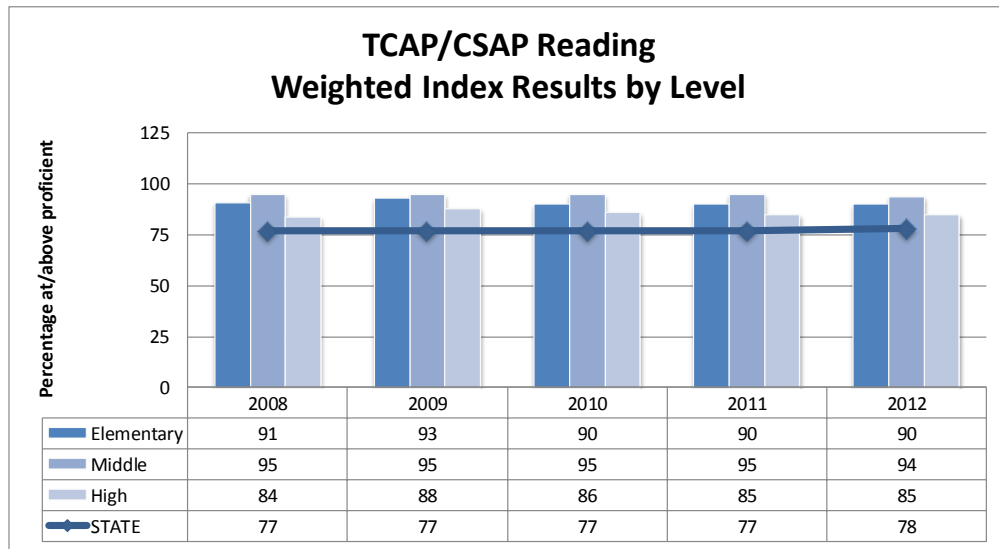
Source: Colorado Department of Education - Student Accountability Report

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

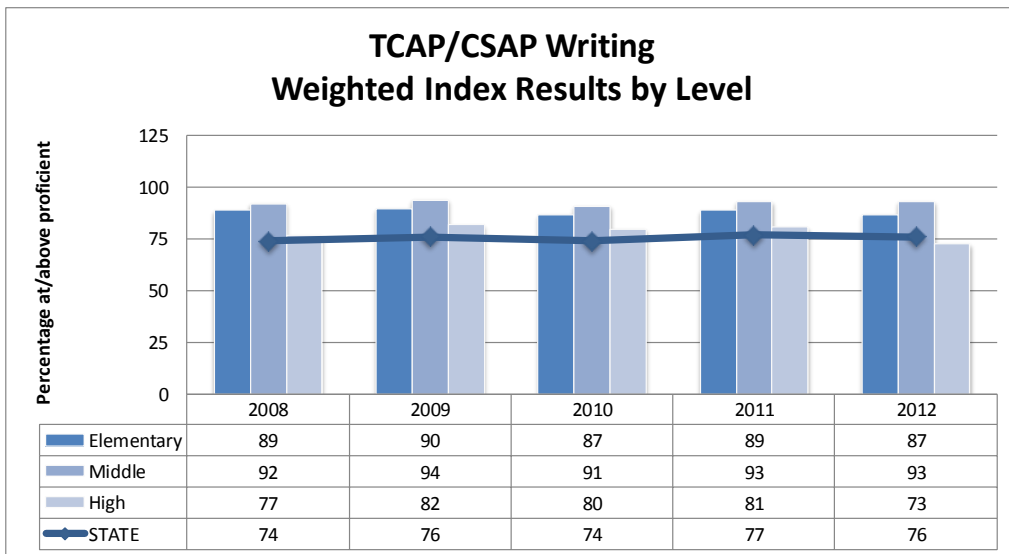


Appendix N: State Performance Measures

TCAP/CSAP Reading Weighted Index



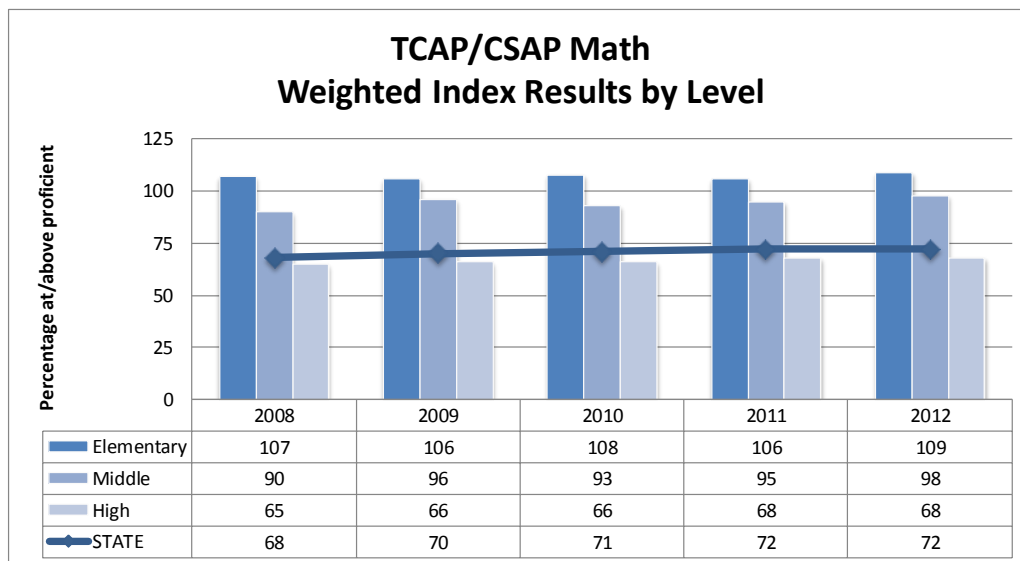
TCAP/CSAP Writing Weighted Index



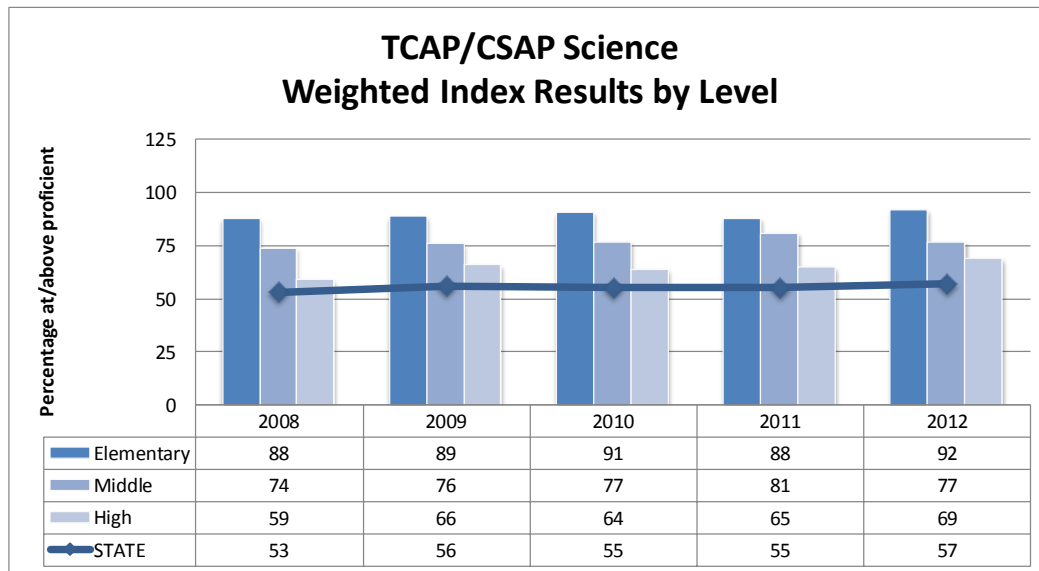


Appendix N: State Performance Measures (continued)

TCAP/CSAP Math Weighted Index



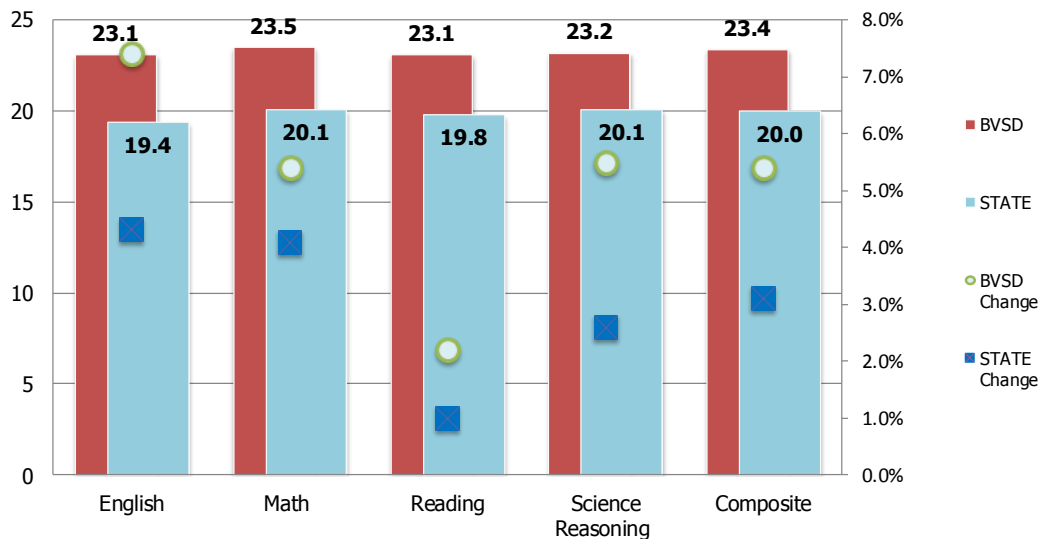
TCAP/CSAP Science Weighted Index



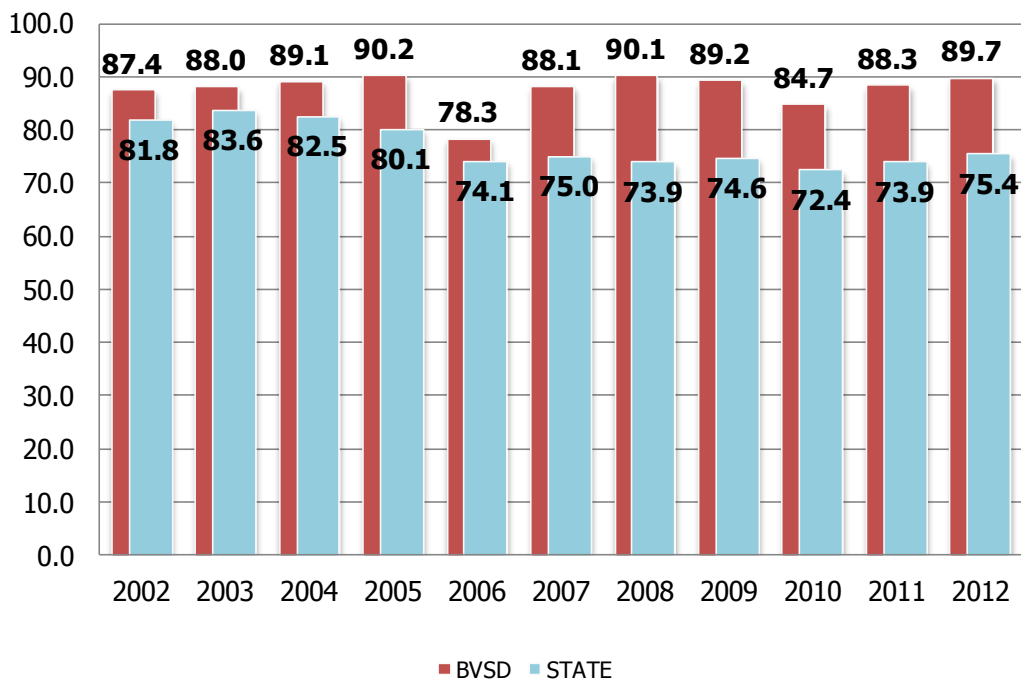


Appendix N: State Performance Measures (continued)

ACT Overall Average Score Results for 2012



Graduation Rates 2002-2012

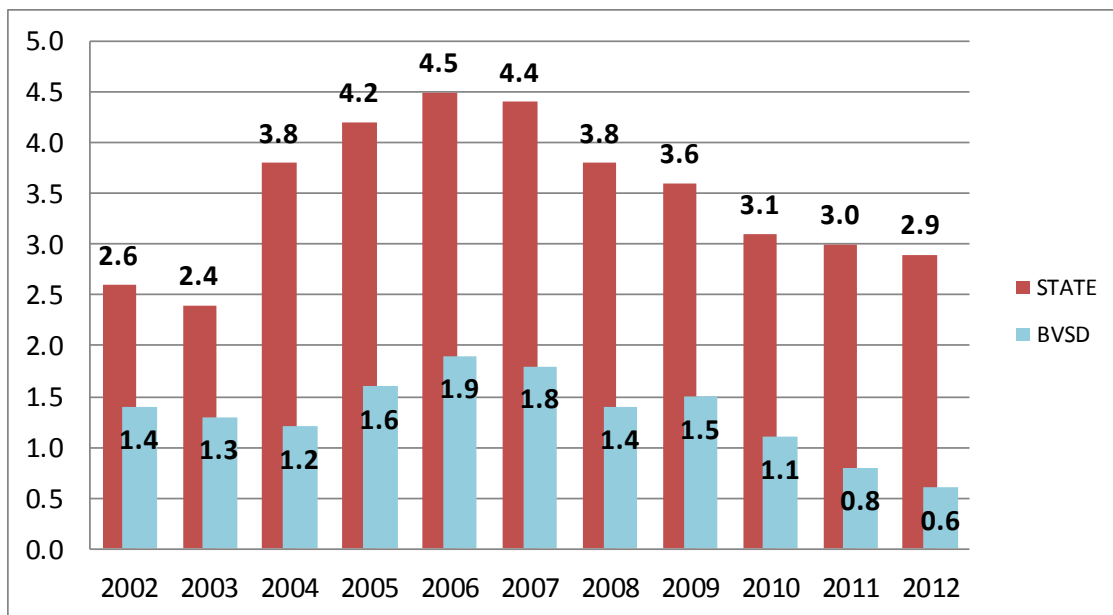


Note: Beginning with the 2010 graduation year, the method used to calculate graduation rates changed. The new four-year formula defines "on time" as only those students who graduate from high school four years after entering ninth grade. It is important to note that this new formula yields a rate that 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 2002-2012





Appendix O: State of Colorado - Critical Dates

Public School Finance Unit

Fiscal Year 2012-13

(FY2013-14 dates are not yet available through CDE. The process will be similar with slightly different dates.)

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 of facility, CDE shall pay the school district that provided the educational services the appropriate amount based on the daily rate established for approved facility schools (based on *Section 22-54-129, C.R.S.*).

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



Appendix P: Governing Policies

The following Governing Policies refer to the budget.

BBA: School Board Powers and Duties

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

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

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

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

Specific powers and duties of the board include:

Employees

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

Students

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

Instruction

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



Appendix P: Governing Policies (continued)

BBA: School Board Powers and Duties (continued)

Finance

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

Plant

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

General

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

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

C.R.S. 22-32-110

AGREEMENT REFS.:

Teachers' agreement, Section A

DB: Annual Operating Budget

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

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

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



Appendix P: Governing Policies (continued)

DB: Annual Operating Budget (continued)

Balanced Budget Requirements

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

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

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

Reserve Requirements

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

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

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

LEGAL REFS.:

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

AGREEMENT REF.: Teachers' agreement, Section B

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

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

DBJ: Budget Transfers

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

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



Appendix P: Governing Policies (continued)

DBJ: Budget Transfers (continued)

School Budget Accounts

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

Program Budget Accounts

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

All budget transfers require the approval of the Superintendent.

LEGAL REFS.:

C.R.S. § 22-32-107 I (*Duties-treasurer*)

C.R.S. § 22-44-102(3) (*Definitions*)

C.R.S. § 22-44-106(1) (*Contingency reserve-operating reserve*)

C.R.S. § 22-44-112 (*Transfer of monies*)

C.R.S. § 22-44-113 (*Borrowing from funds*)

C.R.S. § 22-45-103 (1)(a)(II) (*Funds*)

C.R.S. § 22-54-105 (*Funds*)

C.R.S. § 24-10-115 (*Authority for public entities to obtain insurance*)

DD: Grants Management

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

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

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

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

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



Appendix P: Governing Policies (continued)

DD: Grants Management (continued)

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

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

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

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

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

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

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

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

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

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



Appendix P: Governing Policies (continued)

DD-R2: Grants to District Personnel

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

DEB: Loan Programs (Funds from State Tax Sources)

Short-Term Borrowing

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

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

State Interest-Free Loan Program

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

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

Tax Anticipation Notes

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

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

LEGAL REFS.:

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

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

Cooperative Projects — School District Funding

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



Appendix P: Governing Policies (continued)

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

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

1. Specific educational needs to be served.
2. Alternatives considered in meeting those needs.
3. Specific strategies and activities planned to meet those needs.
4. A budget identifying revenue anticipated from all sources (including *all* in-kind contributions of each 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.

Transitional Colorado Assessment Program:

Required by the state, TCAP (replaced CSAP) tests are administered to all public school students in grades 3 – 10 in reading, writing, and mathematics, and grades 5, 8 and 10 in science. The revised standards in TCAP include early school readiness and postsecondary competencies, as well as reflect both workforce readiness and 21st century skills.

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

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

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

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

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

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

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

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

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	TCAP	Transitional Colorado Assessment Program
PLP	Personalized Learning Plan	TEA	TAG Education Advisors
POC	People of Color	TEC	Technical Education Center
PPOR	Per Pupil Operating Revenue	TIES	Tools of Inquiry for Equitable Schools
PPP	Parent Professional Partnership	TOSA	Teacher on Special Assignment
PPR	Per Pupil Revenue	WMLS	Woodcock-Munoz Language Survey
		YRBS	Youth at Risk Behavior Survey