

BOULDER VALLEY SCHOOL DISTRICT

Excellence and Equity



REVISED ADOPTED BUDGET 2014 – 2015

Boulder Valley School District
6500 Arapahoe Road
Boulder, Colorado 80303
(303) 447-1010
www.bvsd.org



Revised Adopted Budget 2014-2015

Welcome



Bruce Messinger, Ph.D.
Superintendent

Thank you for reviewing the Boulder Valley School District annual Revised Adopted Budget. Funding of public education in Colorado is challenging with the state economy and education funding in decline since 2008. The BVSD community consistently supports quality schools with their time, talent, and resources. The Board of Education and BVSD employees are committed to maximizing the resources allocated to the school district through efficient operation and effective instructional practices. The talented and experienced BVSD employees are dedicated to providing excellent and equitable learning opportunities for each of the over 30,000 students in the district. The primary goal of the district is to prepare students for success in further study, employment, and participation in a global environment. The budget presented in this book supports the commitment of the district to provide a high quality education for all students.



Acknowledgements and Awards

Thank you to the dedicated Budget Services staff (Kari Albright, Christine Buchholtz, Debbie Filbeck, Jason Hendricks, Amy Martinez, Phil Winterbourne, Jacqueline Cole, and Thalia Keeton) for their committed efforts in producing this document.



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Boulder Valley School District, Colorado, for its annual budget for the fiscal year beginning July 1, 2013.

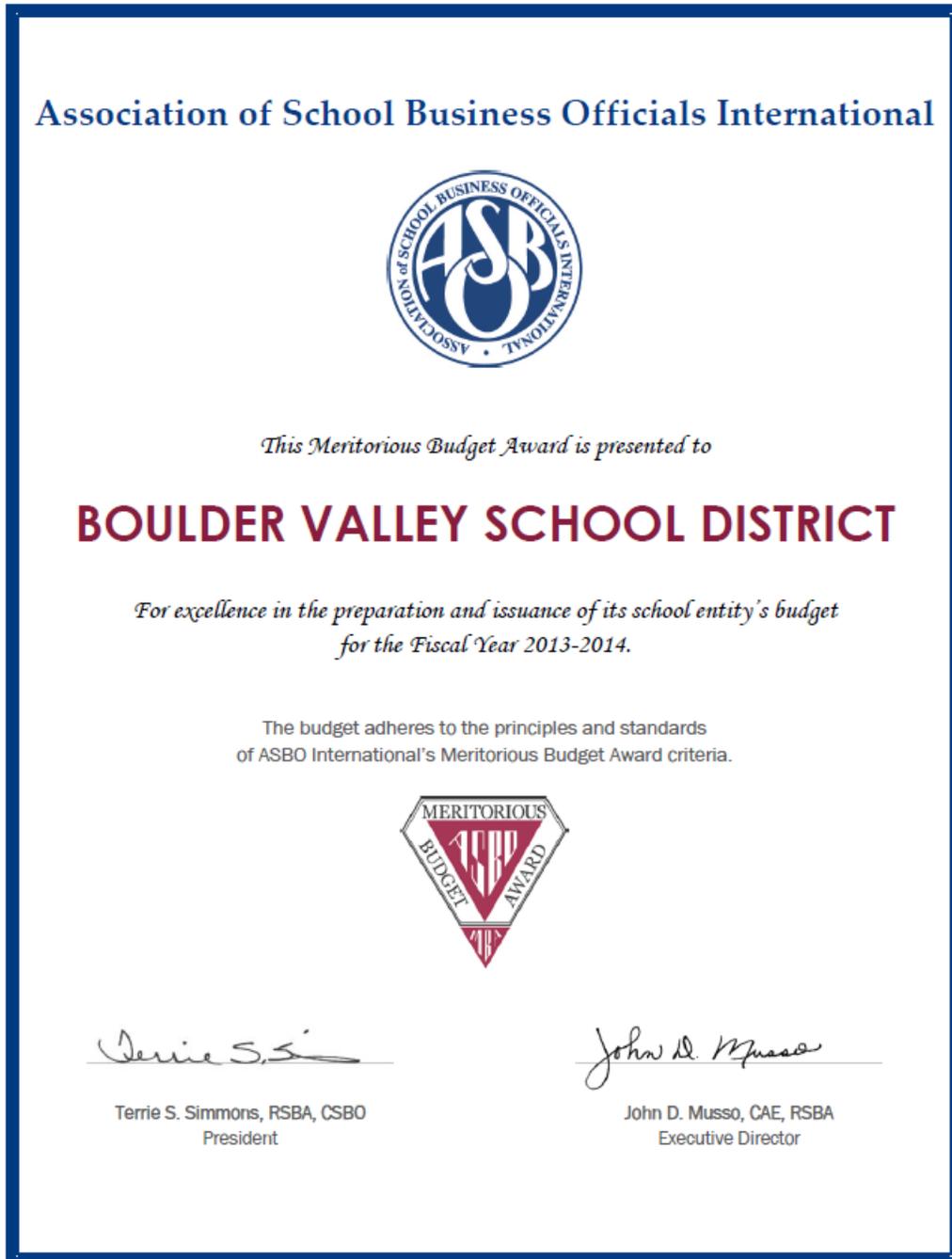
In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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



Acknowledgements and Awards (continued)

In addition, the Association of School Business Officials International (ASBO) presented the district the Meritorious Budget Award for the fiscal year beginning July 1, 2013. This program promotes and recognizes excellence in developing, analyzing, and presenting a school system budget. The district has submitted this budget document for award consideration.







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Board of Education Members



Laurie Albright

Laurie Albright, Ed.D.
President

Jennie Belval,
Vice President

Shelly Benford,
Treasurer

Superintendent
Bruce Messinger, Ph.D.

Tina Marquis

Jim Reed

Tom Miers

Sam Fuqua





Superintendent's Cabinet

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Superintendent

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Deputy Superintendent

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Chief Operating Officer

Shelly Landgraf
Asst. Superintendent of Human Resources

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

Briggs Gamblin
Director of Communications &
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Asst. Superintendent for School Leadership
(Elementary)

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

Melissa Barber, J.D.
Legal Counsel

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Chief Information Officer

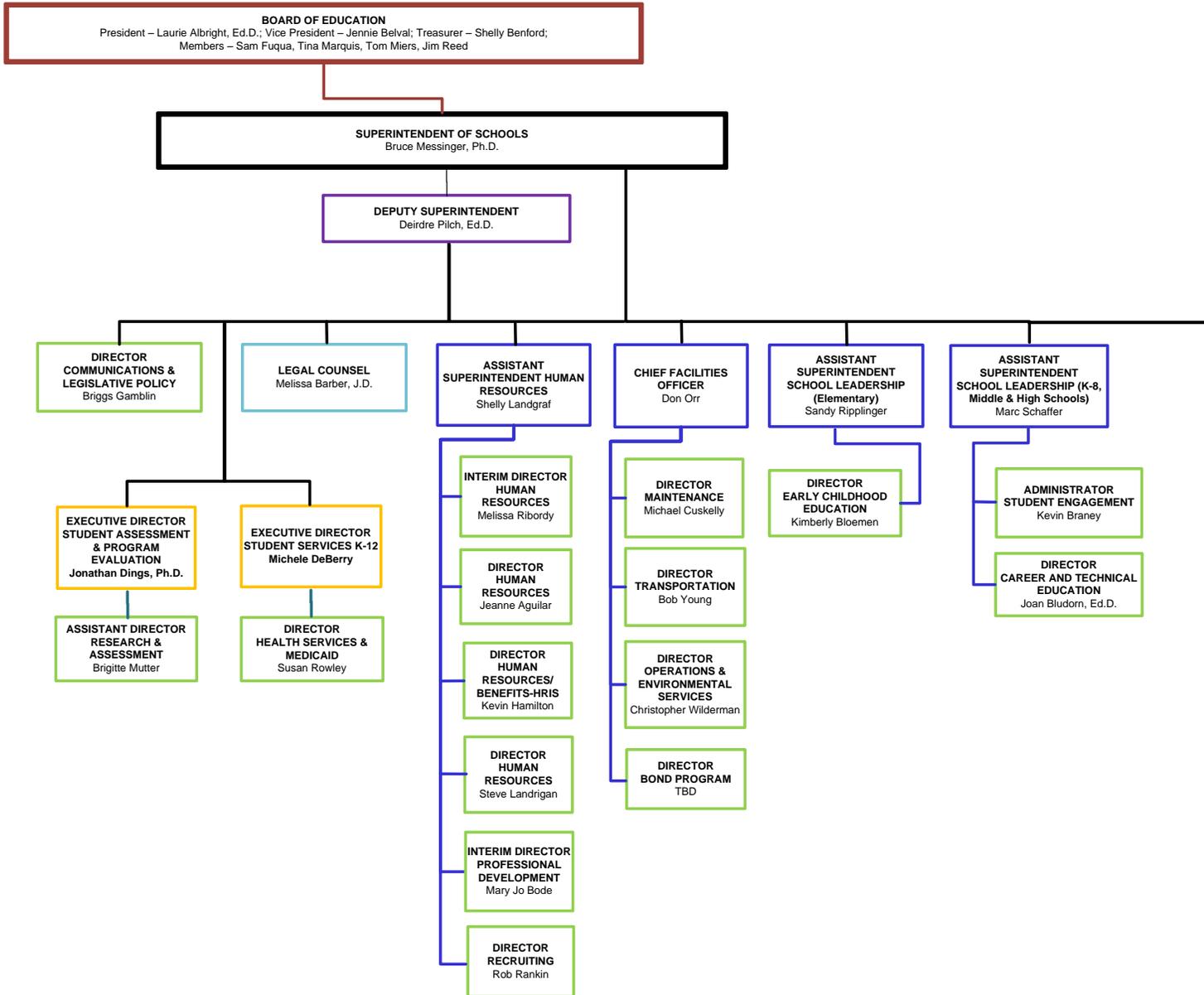
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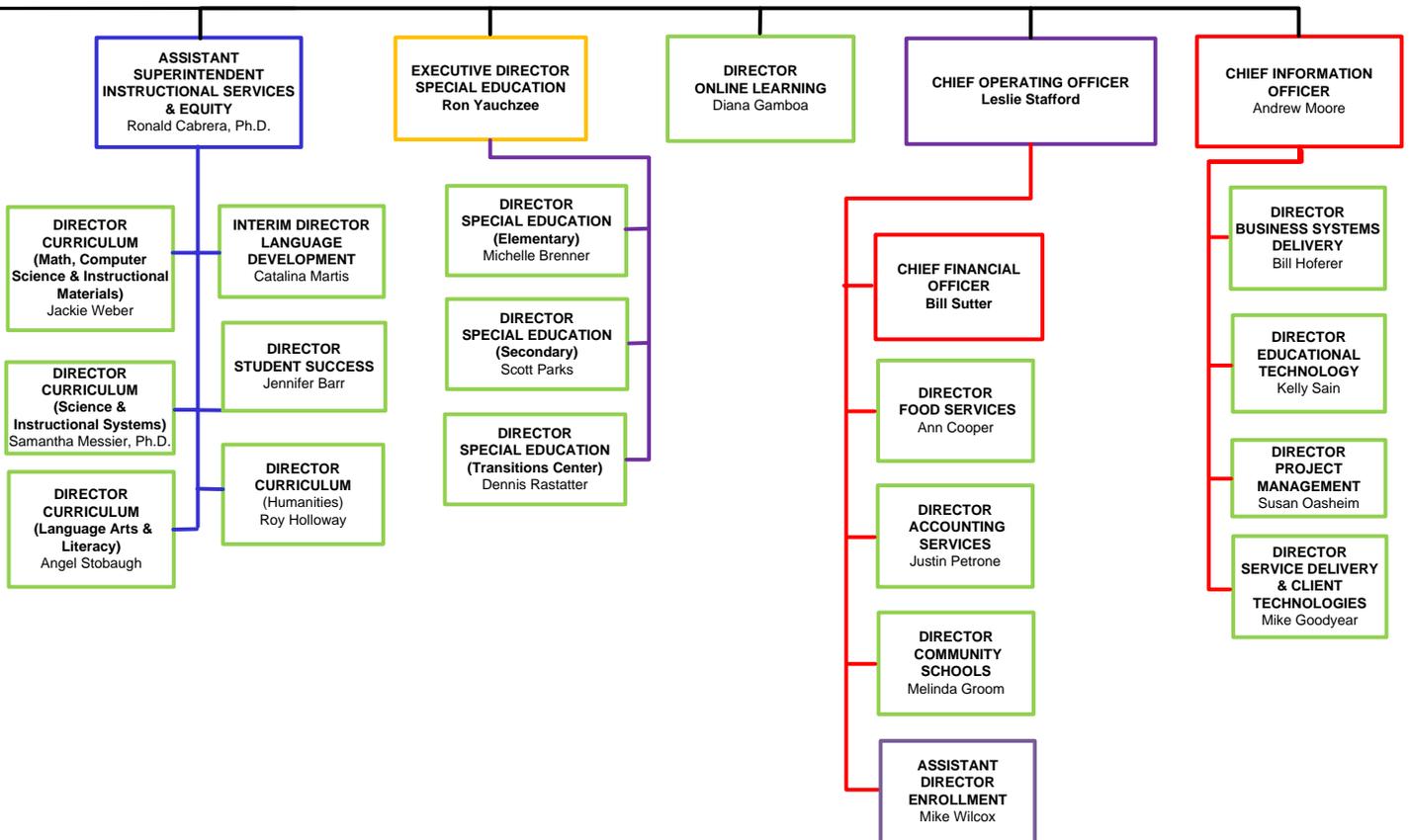


District Organization
 (As of January 20, 2015)





District Organization
 (As of January 20, 2015)





Letter of Transmittal

Date: February 28, 2015
To: Dr. Bruce Messinger, Superintendent
From: Bill Sutter, Chief Financial Officer
Subject: 2014-15 Revised Adopted Budget



The ensuing document contains information and details regarding the 2014-15 Revised Adopted Budget for fiscal year July 1, 2014 – June 30, 2015. The Board of Education adopted the revised budget on December 9, 2014, in support of a quality education for all students while maintaining financial stability within available resources.

The funding of public education in Colorado is a complex challenge. As a result, our most immediate district challenge is to identify and fund active, interventionist approaches to student learning that provide excellent and equitable 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 reduction to the negative factor that was instituted four years ago as a means of reducing the state's investment in K-12 education during the economic downturn. However, following years of constrained state funding, significant challenges remain just to maintain current programs, continue to address the district's critical needs in the areas of increasing the proficiency level of all students, student social-emotional needs, and maintaining district operations. The development of this budget has taken into account the goals, values, and strategic priorities of the Boulder Valley School District.

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

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

This extensive document was prepared by the staff of the district's Budget Services Department and, to the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner to present fairly the financial position and planned operations of the Boulder Valley School District for the 2014-15 fiscal year.



Our Purpose

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

Vision

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

Mission

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

Value Statements

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

Goals and Strategies – 2013-2018

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

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

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

The following strategies will be used to attain these goals:

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



Goals and Strategies – 2013-2018 (continued)

Although the current state funding plan for K-12 education creates a challenging environment within which operations must continue, district administrators are committed to the course our learning community is taking in 2014-15 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 provides the opportunity for district decision makers to align budget choices to the desired outcome of student success. The resulting annual spending plan is a blueprint for the district to provide quality instruction and educational programs for all students, in order to address the values identified. As part of the district’s budget development process, the board strives to align human and financial resources with student needs in order to realize the greatest possible impact upon student achievement. Detailed revenue, expenditures, and staff allocation formulas that support educational programs and services needed to address values we support can be found in the Financial Section of this book.

Strategic Planning

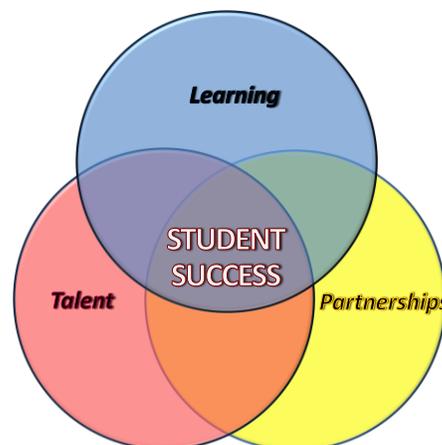
In the fall of 2013, the superintendent and deputy superintendent initiated the Superintendent’s Strategic Planning Steering Committee to begin the development of a district strategic plan to help meet the district’s goals. A 23 member steering committee was formed that is represented by the superintendent and deputy superintendent as well as senior staff, principals, teachers, community members, professional staff, classified and non-licensed staff.

The work of this committee consists of interpreting the district Mission, Vision, Goals and Strategies; identifying what it will look like when the district achieves goals; and what BVSD will be doing as a community to meet the district goals. The committee will also assist with identifying focus and action areas and develop Action Design Team Purpose Statements as teams are formed.

During the initial planning process, the committee began to identify future work and focus areas within the district. They saw three major themes or focus areas emerge: Talent, Learning, and Partnerships.

With these focus areas in mind, 16 Action Design Teams, referenced above, were created and from May through September 2014 each Team will meet to develop Action Plans for future work that will help the district meet its goals. Teams are comprised of 8-10 staff and community members. Each Design Team has three to four purpose statements to guide the work of designing action plans.

The work of the Action Design Teams is intended to build on existing work and structures; therefore, teams will be considering present practices in their work. Each team will relay their findings that will help determine the effectiveness of the work and consider the importance of *Equity and Excellence* in the design.



Every Action Design Plan will take into account the needs and the future of our stakeholders. Consideration is given to the BVSD values of equity, including the full range of cultural responsiveness, respect, and fairness. Unique needs are addressed to include those who require special education and/or gifted and talented support or come from marginalized backgrounds. Attention is given to the infusion of educational technology as a necessary component of daily practice and pedagogy. Lastly, a necessary component is a process for determining action plan effectiveness.



Principal Issues Facing the District

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

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

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

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

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

Economic Conditions and Outlook

Analysis of 2013-14

The Great Recession officially ended in June 2009 and the Colorado economic recovery continues to accelerate. In the 2013 legislative session, funding for K-12 public education was increased to \$6,546 yet remained below the 2010-11 per pupil funding level. The 2013-14 General Operating Fund mid-year analysis for BVSD completed in February 2014 indicated the General Operating Fund was on target with budgeted ending fund balance. As the annual financial audit was completed, each governmental accounting fund ended the 2013-14 fiscal year with a positive fund balance on a generally accepted accounting principles (GAAP) basis. Where applicable, this balance was adequate to cover the required 3.0 percent TABOR reserve.

Enrollment projections developed early in the budget process allowed for the 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 ended the year under budget within an acceptable variance of 1.4 percent. This \$3.6M is combined with excess revenues of \$2.8M and a budgeted



Economic Conditions and Outlook (continued)

ending balance of \$1.7M, all of which is identified as available for one-time use in the 2014-15 budget year. This \$7.5M ending fund balance in the General Operating Fund includes \$3.2M specified for carryover expenditures.

Analysis of 2014 Economic Forecast

On December 9, 2013, the economic outlook for calendar year 2014 presented at the 49th 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 growth is exceeding the national economy. 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 2013 rate increase, used as a function of funding increases for the 2014-15 fiscal year, was projected at 2.8 percent in December, above the U.S. rate of 1.5 percent. In February, the final rate was determined to be 2.8 percent. School districts face a significant challenge as an improvement in fiscal resources for K-12 education will typically lag an economic recovery.

In 2012, Colorado continued to be a national leader in the economic recovery, with employment growth of 2.3 percent (4th in the nation) which exceeded the national growth rate of 1.7 percent. This growth continued in 2013 with an additional 66,900 jobs (2.9%) and increasing income levels. No industries lost jobs in 2013, and the year will record the fastest job growth in the last 10 years in both absolute and percentage terms. This growth is also expected to continue into 2014 at 2.6 percent, or 61,300 jobs.

The following observations are from page 123 of the 2014 Colorado Business Economic Outlook and can be found at <http://www.colorado.edu/leeds/centers/business-research-division/colorado-business-economic-outlook>.

National and International

- The ongoing debt ceiling debate creates uncertainty for the markets.
- Barring a fiscal crisis, U.S. GDP growth will accelerate, to 2.9%, in 2014.
- Fed policy will likely begin “tapering” as the economy improves, which may have some slowing implications for the housing market.
- Soft export demand from Europe will be partly offset by rising growth in exports to developing countries.
- The federal deficit will mark a third-consecutive year of decline, dropping to roughly \$740 billion.
- Inflation will continue in check for another year, and interest rates will remain well below historic averages.

Colorado

- Employment growth will place Colorado in the top five states in 2014.
- Weather fluctuations will continue to cause volatility for agriculture production, as well as tourism.
- Home prices will continue to improve in Colorado as inventory is absorbed, foreclosures abate, and more home owners elevate from being underwater in their mortgages.
- In terms of population, Colorado is the seventh fastest growing state in the nation in percentage terms and the ninth-fastest in absolute terms. The state will continue to be a popular place to live, with projected population growth of 1.7%.
- Colorado will sustain a sub-7% unemployment rate.

“With Colorado’s skilled workforce; high-tech, diversified economy; relatively low cost of doing business; global economic access; and exceptional quality of life, the state is poised for long-term economic growth.”

The Outlook also contains a summary for Boulder County on page 126 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.



Economic Conditions and Outlook (continued)

Analysis of 2014 Economic Forecast (continued)

The Boulder area continues to receive national recognition for its business climate and lifestyle. In 2013, Boulder was recognized as a top city for tech startups and innovation by a number of publications including the Wall Street Journal, Entrepreneur, Business Insider, and Inc. The area was also recognized as one of the best places for Business and Careers, and Best Cities for Jobs (Forbes), Smartest Cities in America/Top 25 Brainiest Metros (Lumosity/The Atlantic Cities), and #2 Best Place to Live (Livability.com).

Boulder County has a diverse economy supported by a high concentration of businesses in a number of emerging industries, visionary entrepreneurs, highly educated workforce, a world-class research university, and several federal labs. The area's economy has continued to outperform the state and national economy in many areas. While this trend is expected to continue in 2014, impacts from a major flood in September 2013, a partial shutdown of the federal government in October 2013, and uncertainty related to federal funding for research may have a negative effect.

Severe flooding in September affected several areas of Boulder County, and the damage is still being assessed. The impact of the flood on tourism and the local real estate market will become more apparent over the next several months. Financial institution deposits may also be affected as institutions, businesses, and individuals dip into savings to cover flood-related repairs.

Any significant reduction in federal research funding will negatively affect the area's federally funded research institutions and the many 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 has experienced above-average population and employment growth and below average unemployment over the past several years.

Between 2010 and 2012, the population in Boulder County increased by 3.6% compared to a state population increase of 3.1% and an increase of 1.7% for the United States. Year-to-year total nonfarm employment rose 3.1% between August 2012 and 2013 compared to an increase of 1.1% for Colorado and 1.4% for the United States. In August 2013, the Boulder County unemployment rate was 5.1% compared to state unemployment of 6.7% and a national rate of 7.3% (not seasonally adjusted). The area's large concentration of jobs in sectors with higher-than-average wages contributes to above-average incomes for area residents. The median household income for Boulder County residents was \$66,989 in 2012 compared to \$56,765 for Colorado residents and a national median of \$51,371.

Funding for 2014-15

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



Economic Conditions and Outlook (continued)

Funding for 2014-15 (continued)

For the 2014-15 fiscal year, the legislature increased base per pupil funding by 2.8 percent for K-12 public education as well as provided additional dollars for statewide student growth and a minimal reduction to the negative factor. This equates to a \$14.5M year-over-year increase to BVSD Total Program Funding from the 2013-14 Revised Adopted Budget. The year-over-year increase also includes an expansion for Early Childhood At-Risk Enhancement (ECARE) slots to serve eligible preschoolers and kindergartners in full-day programs. The "Negative Factor" reduction to statewide total program funding as calculated in the School Finance Act is now \$877M, or 12.92 percent. For BVSD, the negative factor is \$30.3M.

Projected Funding for 2015-16

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

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

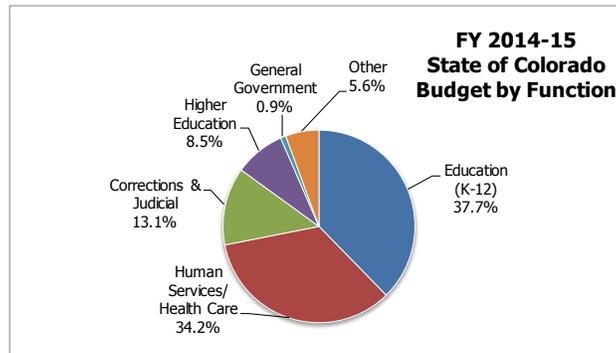
Many revenue and expenditure streams are fixed in nature, such as the revenue and expenditure for the annual debt service payments.

| | PROJECTED BUDGET 2015-16 | PROJECTED BUDGET 2016-17 | PROJECTED BUDGET 2017-18 |
|--------------------|--------------------------------|--------------------------------|--------------------------------|
| All Funds Summary | | | |
| Beginning Balance | \$ 272,109,769 | \$ 192,689,362 | \$ 92,658,760 |
| Revenues | \$ 427,214,374 | 434,706,695 | 443,034,127 |
| Transfers In | \$ 40,734,403 | 41,535,793 | 42,354,818 |
| Total Resources | 740,058,546 | 668,931,850 | 578,047,704 |
| Expenditures | 506,634,781 | 534,737,296 | 477,401,503 |
| Emergency Reserves | 22,410,313 | 22,652,329 | 23,101,038 |
| Transfers Out | 40,734,403 | 41,535,794 | 42,354,819 |
| Total Uses | 569,779,497 | 598,925,419 | 542,857,360 |
| Ending Balance | \$ 170,279,049 | \$ 70,006,431 | \$ 35,190,344 |



Understanding School Finance in Colorado

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



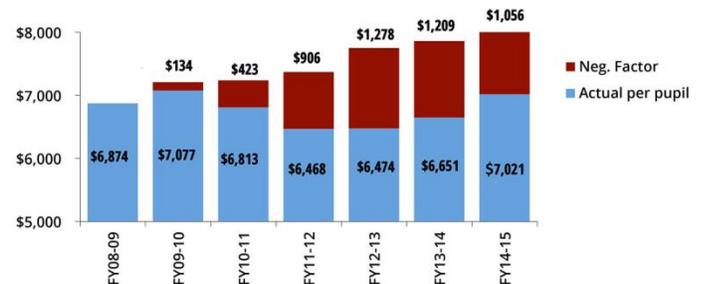
Source: Colorado General Assembly – Budget in Brief 2014-15
http://www.tornado.state.co.us/gov_dir/leg_dir/jbc/FY14-15BIB.pdf

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

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

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

Average per pupil funding in Colorado



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

Each year the legislature determines the amount of increased funding required under Amendment 23 and the School Finance Act. Then the negative factor is applied against this total dollar amount, reducing overall funding. Since 2009, Colorado per pupil funding has fallen by more than \$1 billion statewide on an annual basis. The 2014 legislative session resulted in a small buy-down of this deficit of \$127M to \$877M, or \$30.3M to BVSD.

The bar chart above from Great Education Colorado visually outlines the negative factor’s impact on school funding as of the 2014-15 fiscal year. The graph reports what per pupil funding should be under Amendment 23, the blue portion representing what was actually funded and the red portion the per pupil dollar negative factor.



Understanding School Finance in Colorado (continued)

Who Determines How Much Funding Each School District Receives?

Equity in School Funding

While tax dollars are collected locally for education, the state legislature determines how much funding each school district will receive. The SFA is aimed at ensuring that all children in the state receive an equitable educational experience and has devised a formula that evaluates various factors and determines the funding needed to provide an equitable educational experience in each school district. For the 2014-15 school year, it is estimated BVSD will receive \$6,935 for each student full-time equivalent (FTE).

State Equalization

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

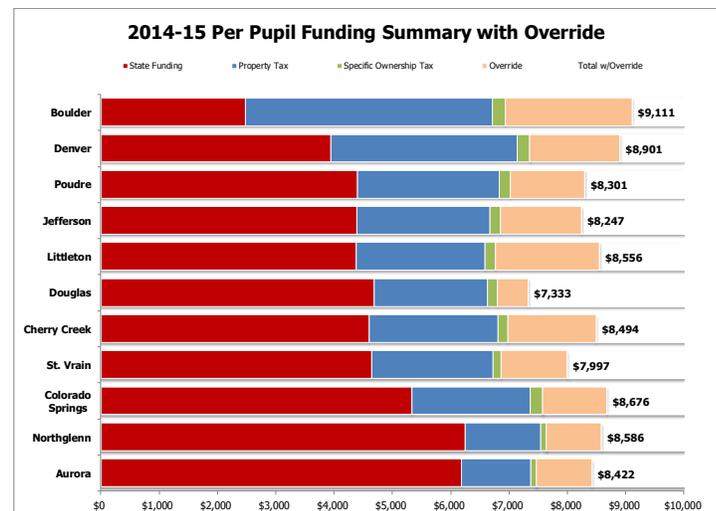
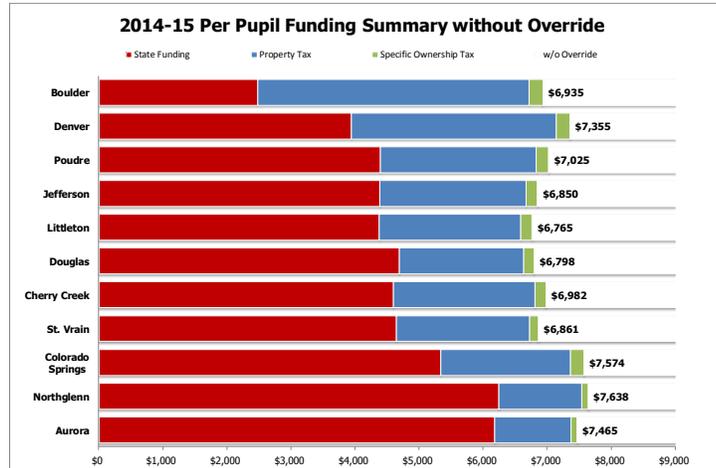
Local Referenda

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

Mill Levies

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

The total 2014-15 BVSD mill levy was certified at 47.569 mills, which is a 4.84 percent increase from the prior year. The mill levy is applied to assessed valuation which has increased by 0.49 percent or approximately \$24M,



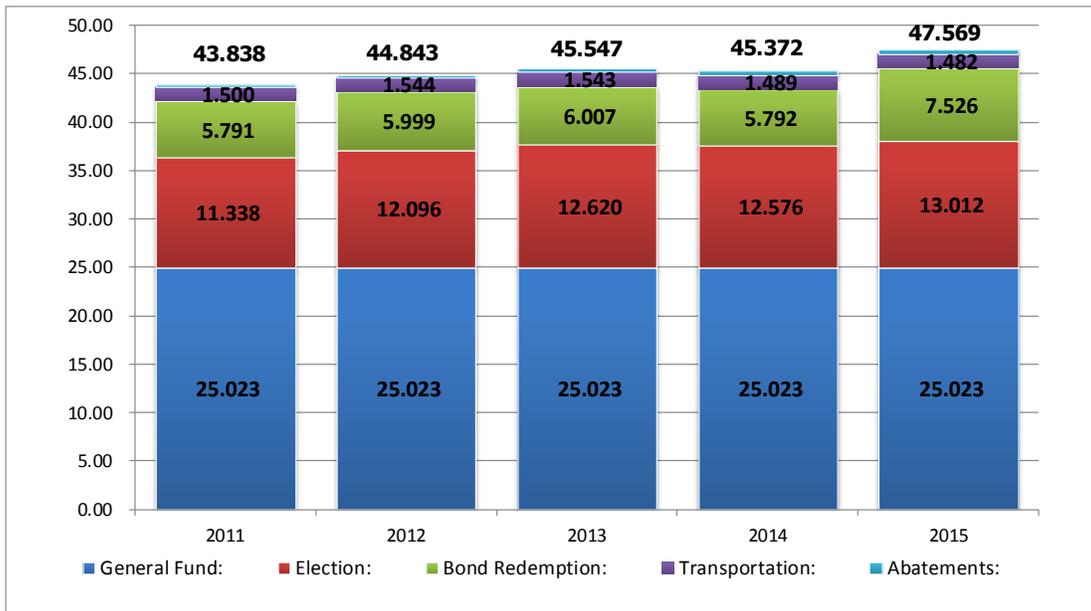


Understanding School Finance in Colorado (continued)

Mill Levies (continued)

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 13.012 mills. The mill levy for abatements, refunds, and omitted property is 0.526 mills. The General Operating Fund mill levy totals 38.561 mills, the Bond Redemption Fund is at 7.526 mills, and the transportation mill levy is 1.482 mills, all totaling 47.569 mills collectively. Historical information on the district's assessed valuation is located in the Informational Section at the end of this document.

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 2010 mill levy increase is a result of the November 3, 2010, voter-approved General Operating 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.



Notes:

- Total assessed valuation for 2015 for the 2014-15 fiscal year is certified at \$4,927,017,542
- Transportation mills are capital construction mill levies.
- Bond Redemption Mills are capital construction mill levies.
- Abatement Mills are related to assessed valuation appeals.
- Election Mills are mills for additional funding in the form of overrides approved by voters.
Note increase for election mills in years following the 2010 referendum
- General Fund Mills are associated with School Finance Act funding.

Changes in Debt

As of June 30, 2014, the district has outstanding General Obligation Bond debt issues of \$337,495,000 (not including bond premiums) and long-term debt obligations for compensated absences in the amount of \$7,076,890. The annual principal and interest payments for fiscal year 2015 will be \$28,076,524. 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 2015 collection year, homeowners will pay an estimated assessment rate of 7.96 percent of the actual assessed value of their home, while businesses will pay a 29 percent assessment rate.

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

- The 7.96 percent of assessed value is calculated to be \$7,960. That's the amount on which taxes are based.
- One tax mill is equal to 1 cent on \$10. So, \$7,960 in value multiplied by 0.001 equals \$7.96 per mill.
- In 2015, the BVSD tax rate is certified at 47.569 mills or \$378.65 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 \$1,379.50 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 2014-15

Approximately 74.0 percent of the BVSD General Operating Fund revenues are a result of state level decisions. The Colorado State Legislature approved the School Finance Act that increased the statewide per pupil base funding by inflation, or 2.8 percent. However, for the sixth 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 \$30.6M in lost state revenues, as calculated through the SFA.

The BVSD projected state per pupil revenue (PPR) for 2014-15 is \$6,935 (slightly rounded) after accounting for a \$2 per pupil rescission to pay for finance staff at the Colorado Department of Education. Total program funding, defined by the SFA, is projected to be \$204.0M (this figure does not include the estimated uncollectable property taxes due to the timing of tax collections), an increase of \$14.5M from the BVSD 2013-14 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 (14-15 budgeted)

| | |
|----------------------------|----------|
| Per Pupil Revenue: (PPR) | \$6,935 |
| Funded Pupil Count: x(FPC) | 29,398.4 |

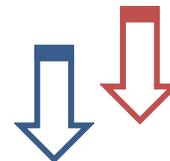
School Finance Act Funding: \$203,863,255

**Fewer Students =
Fewer Dollars**

Opportunity Cost in Dollars of 100 Fewer Students

| | |
|----------------------------|---------|
| Per Pupil Revenue: (PPR) | \$6,935 |
| Funded Pupil Count: x(FPC) | (100) |

School Finance Act Funding: (\$693,500)



Performance Results

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

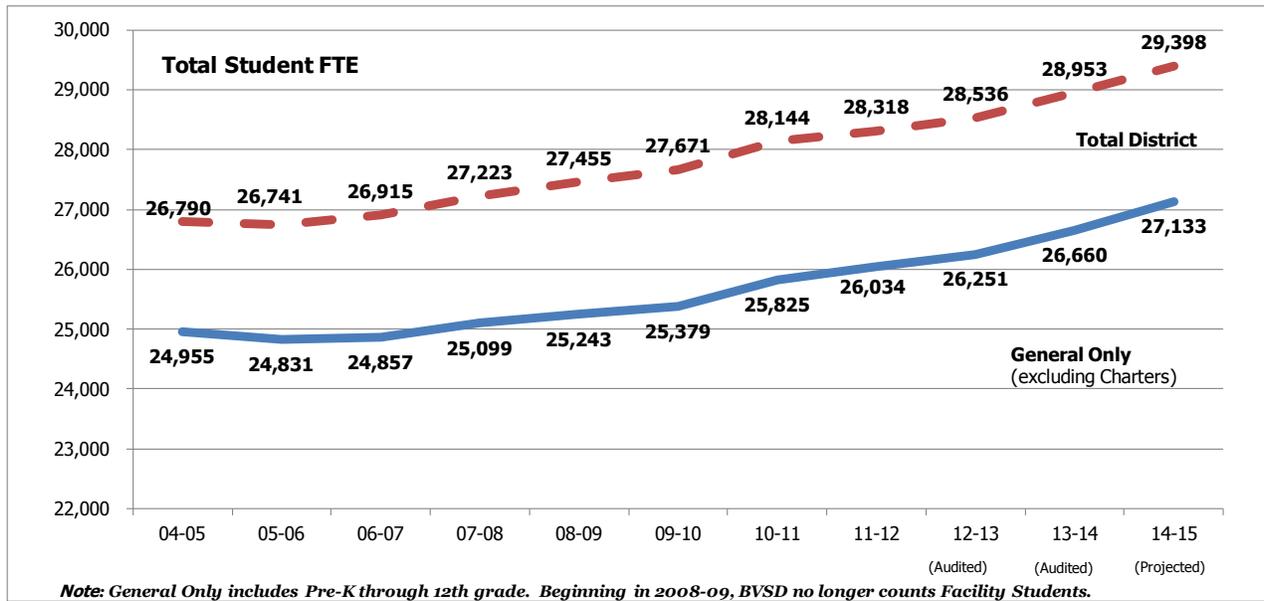
Through the budget process, BVSD continues to target resources at the classroom level, differentiating resources for schools with concentrated populations of low income students, with the goal to increase the proficiency level of all students in accordance with district goals as outlined in the Organizational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



Enrollment FTE Projections

The 2014-15 enrollment FTE projections indicate an increase of 1.54 percent across the district, a total of 445.7 FTE. Charter total student FTE is projected to decrease 1.2 percent (27.5 FTE). Subsequently, non-charter schools (K-12 and online) are expected to increase by 3.28 percent, or 473.2 FTE, when compared to the 2013-14 audited actual student FTE. The following chart and those on the next two pages show the historical change in BVSD enrollment.

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



Allocation of Budgets to Schools

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

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

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



District-Wide Enrollment

The total number of BVSD students was projected to increase in the fall of 2014 by 202 from the October 1, 2013, 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 2014-15, the total student FTE is expected to increase by 220.4 FTE, a 0.76 percent increase.

| | 2013-14 Audited Actual | 2014-15 Proposed Budget | 2014-15 Revised October Budget | COMPARISONS | |
|---|------------------------------|-------------------------------|---|---|---|
| | | | | 2013-14 Actual to 2014-15 Revised | 2014-15 June Adopted to 2014-15 Revised |
| Total Funded Enrollment (Heads) | 30,135.0 | 30,364.0 | 30,364.0 | 229.0 / 0.76% | 0.0 / 0.00% |
| Total Funded Student Full Time Equivalent (FTE) | 28,952.7 | 29,178.0 | 29,398.4 | 445.7 / 1.54% | 220.4 / 0.76% |
| Total Funded Pupil Count (FTE)* | 28,952.7 | 29,178.0 | 29,398.4 | 445.7 / 1.54% | 220.4 / 0.76% |

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

District-Wide Student FTE

As noted on the above table, total students are expected to increase. This means the district-wide student FTE for 2014-15 is also projected to increase by 445.7 FTE, or a 1.54 percent increase from 2013-14 audited actual figures. Further examination of enrollment reveals that K-12 General Operating Fund student FTE is expected to increase by 203.2; the K-12 Charter School FTE is projected to decrease by 34.3 student FTE; Special Education and Colorado Preschool Program FTE is expected to increase by 56.5 student FTE; and Online Student FTE will decrease by 5.0 FTE.

| | 2013-14 Audited Actuals | 2014-15 Proposed Budget | 2014-15 Revised October Budget | COMPARISONS | |
|------------------------------------|-------------------------------|-------------------------------|---|---|---|
| | | | | 2013-14 Actual to 2014-15 Revised | 2014-15 June Adopted to 2014-15 Revised |
| K-12 General FTE | 26,259.5 | 26,477.5 | 26,680.7 | 421.2 / 1.60% | 203.2 / 0.77% |
| K-12 Charter FTE* | 2,292.7 | 2,299.5 | 2,265.2 | -27.5 / -1.20% | -34.3 / -1.49% |
| Preschool FTE | 281.5 | 275.0 | 331.5 | 50.0 / 17.76% | 56.5 / 20.55% |
| Online FTE | 119.0 | 126.0 | 121.0 | 2.0 / 1.68% | -5.0 / -3.97% |
| Total Student Full Time Equivalent | 28,952.7 | 29,178.0 | 29,398.4 | 445.7 / 1.54% | 220.4 / 0.76% |
| Total Funded Pupil Count | 28,952.7 | 29,178.0 | 29,398.4 | 445.7 / 1.54% | 220.4 / 0.76% |

*Funded enrollments may vary slightly from actual enrollments if a charter school enrolls students above the contracted amount.



District-Wide Preschool Enrollment

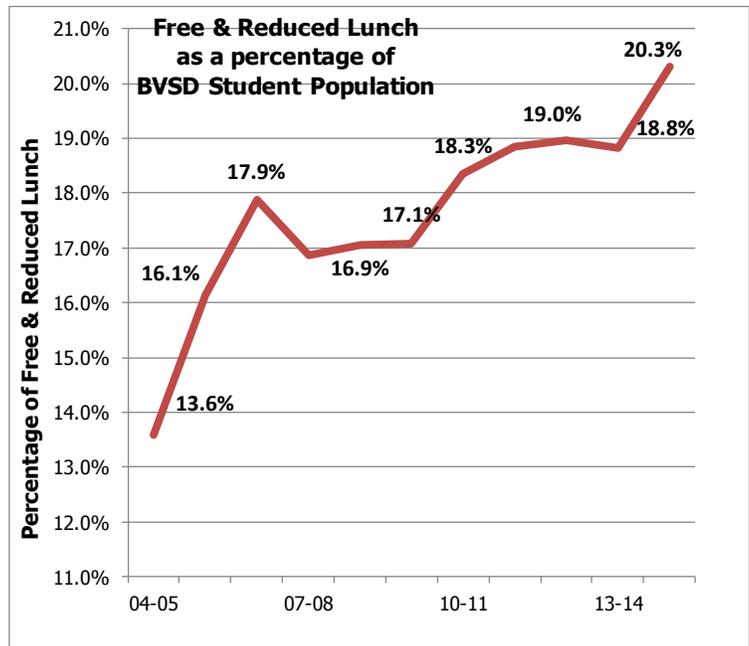
The chart below summarizes the total number of BVSD preschool students enrolled. Students may qualify for eligibility through the Colorado Preschool Program, special education, or pay tuition at identified preschool locations. In the 2014 revised preschool district-wide enrollment table below, there are 412 Colorado Preschool Program students and 220 special education students. The 2014 preschool enrollment includes seven 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.

| | 2013-14 Audited Actual | 2014-15 Proposed Budget | 2014-15 Revised October Budget | COMPARISONS | |
|----------------------------|------------------------------|-------------------------------|---|---|---|
| | | | | 2013-14 Actual to 2014-15 Revised | 2014-15 June Adopted to 2014-15 Revised |
| Colorado Preschool Program | 334.0 | 435.0 | 412.0 | 78.0 / 23.35% | -23.0 / -5.29% |
| Special Education | 229.0 | 229.0 | 220.0 | -9.0 / -3.93% | -9.0 / -3.93% |
| Not-eligible for funding | 7.0 | 0.0 | 14.0 | 7.0 / 100.00% | 14.0 / |
| Tuition | 302.0 | 245.0 | 314.0 | 12.0 / 3.97% | 69.0 / 28.16% |
| Total PK Enrollment | 872.0 | 909.0 | 960.0 | 88.0 / 10.09% | 51.0 / 5.61% |

Student Demographics

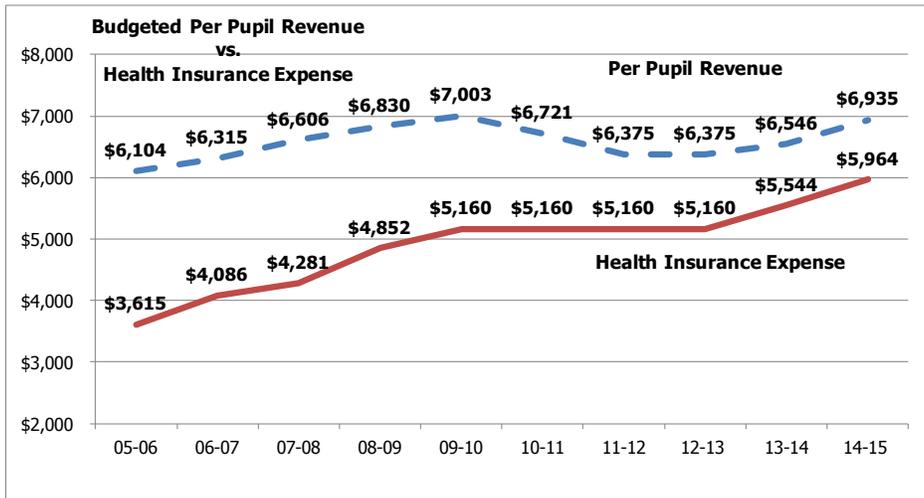
Although enrollment has been increasing, the demographics of the population have been changing. Since 2006-07 there has been a steady increase in students eligible for Free and Reduced Lunch (FRL). Contributing factors to the increase were the convenience provided through centralization of family applications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

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





Employee Compensation



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

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

The past 10 years are marked by a distinct rise in the rate of increasing healthcare costs. Since 2005, healthcare costs have grown 65 percent averaging 6.5 percent per year on an annualized basis, while per pupil revenue has only increased 13.6 percent (1.4 percent per year) over the same time period. Employee benefits have also been reduced to mitigate cost increases.

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

Personnel Trends

The number of 2014-15 budgeted full-time employees in BVSD in all funds is 3,610.853. This is an increase of approximately 0.02 percent, or 0.90 FTE from the 2013-14 fiscal year. The General Operating Fund will maintain relatively flat staffing levels. Staffing in the General Operating Fund that was previously funded by one-time resources will instead be funded by increased state funding that is expected to be ongoing for 2014-15 and beyond. Given this improvement in state funding, position totals are expected to remain relatively constant into the near future.

Fund Balance Requirements

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

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

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



Fund Balance Requirements (continued)

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

Spending Limitations:

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

Reserve Requirements:

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

The 2014-15 BVSD Revised Adopted Budget has been developed in compliance with these fund balance requirements.

Compliance Statements

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

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

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

The 2014-15 Revised Adopted Budget was prepared in compliance with the revenue, expenditures, tax limitation, and reserve requirements of Section 20 of Article X of the State Constitution.



Governing Policies

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

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

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

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

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

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

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

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

Section H: Negotiations - Contains policies guiding negotiating procedures.

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

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

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

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



Budget Development Process

School boards and superintendents in all 178 Colorado districts face many budget challenges. At BVSD, driving forces considered by the board and the superintendent for the 2014-15 budget included: an increase in employer contributions to the Public Employees' Retirement Association (PERA), continuing challenges with state funding, the impact of decisions made by the 2014 legislature, the cost of negotiated contracts with employee groups, and the implementation of the district's strategic plan.

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

BVSD began the budget process with the development of a calendar presented to the Board of Education on December 10, 2013. This process flows through nine steps to ensure a thoughtful, thorough and strategic financial plan for the district.

1. Planning – Development of scenarios regarding the range of state funding changes.
2. Gathering Input – A dialogue regarding community values and priorities to consider in developing BVSD's annual budget.
3. Results – Processing the input gathered to frame the creation of the budget.
4. Analysis – Reviewing the assumptions, projections, and priorities with the Board of Education.
5. Preliminary Budget – An unbalanced initial budget guided by the strategic plan, projections, and known data to provide decision points for discussion.
6. Proposed Budget – A budget version including expected resources, projected uses, and incorporation of necessary adjustments to create a balanced budget.
7. Budget Adoption – Statutory requirement to adopt a balanced budget by June 30 for the ensuing fiscal year.
8. Budget Revision – Adjustment of the annual budget to include final year-end financial data and student enrollment through the first two months of the school year and any relevant new financial information.
9. Amending the Budget – Transfers of funds between accounts during the fiscal year to adjust for changing conditions or needs.

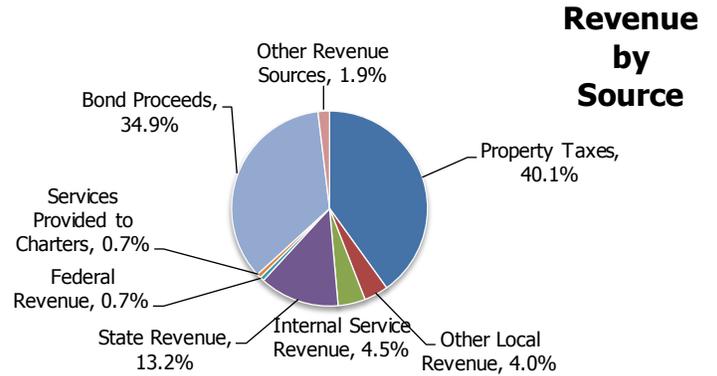


All Funds

The district's funds include funds that are established to carry on specific activities or attain certain objectives for BVSD according to special legislation, regulations, or other restrictions. There are 21 funds in total including the General Operating Fund that make up the district's total appropriations.

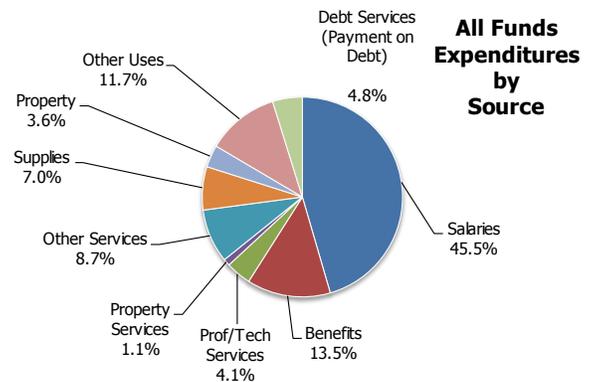
Revenue Sources by Object

| | | |
|-------------------------------|-----------|--------------------|
| Property Taxes | \$ | 258,486,059 |
| Other Local Revenue | | 25,595,304 |
| Internal Service Revenue | | 28,941,496 |
| State Revenue | | 84,839,111 |
| Federal Revenue | | 4,438,613 |
| Services Provided to Charters | | 4,560,848 |
| Bond Proceeds | | 225,000,000 |
| Other Revenue Sources | | 12,330,000 |
| Total Revenue | \$ | 644,191,431 |



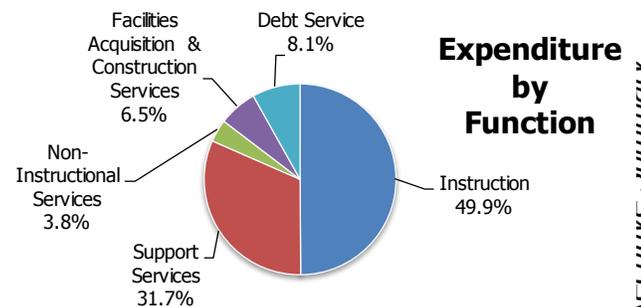
Expenditures by Object

| | | |
|---------------------------------|-----------|--------------------|
| Salaries | \$ | 201,964,920 |
| Benefits | | 59,871,930 |
| Prof/Tech Services | | 18,359,738 |
| Property Services | | 4,680,468 |
| Other Services | | 38,705,417 |
| Supplies | | 31,102,595 |
| Property | | 15,772,743 |
| Other Uses | | 52,092,961 |
| Debt Services (Payment on Debt) | | 21,370,000 |
| Total Expenditures | \$ | 443,920,772 |



Expenditures by Function

| | | |
|--|-----------|--------------------|
| Instruction | \$ | 221,263,350 |
| Support Services | | 140,691,771 |
| Non-Instructional Services | | 16,829,159 |
| Facilities Acquisition & Construction Services | | 29,049,968 |
| Debt Service | | 36,086,524 |
| Total | \$ | 443,920,772 |





All Funds (continued)

Appropriation 2014-15

The adoption of the budget by the Board of Education includes the formal approval of both the Budget Resolution and the Appropriation Resolution, as defined in Colorado State Statute 22-44-103(1). The resolutions set the maximum amount of funds which can be utilized in a given fiscal year. All available resources are appropriated through this process and each accounting fund is included in each of the resolutions. A board of education of a school district shall not expend any moneys in excess of the amount appropriated by resolution for a particular fund, C.R.S. 22-44-115(1).

| Fund | | | | | | 2014-15 |
|---|-----------------------|----------------------|----------------------|----------------------|-----------------------|---------|
| | Expenditures | Reserves | Transfers Out | Ending Balance | Appropriation | |
| <u>Operating Funds</u> | | | | | | |
| General Operating Fund | \$ 255,400,712 | \$ 16,114,042 | \$ 39,267,586 | \$ 2,913,892 | \$ 313,696,232 | |
| Charter Schools | 24,393,224 | 720,243 | - | 4,235,818 | 29,349,285 | |
| Technology Fund | 4,366,469 | 130,994 | - | - | 4,497,463 | |
| Athletics Fund | 3,042,366 | 91,271 | - | - | 3,133,637 | |
| Preschool Fund* | 4,753,219 | 142,597 | - | - | 4,895,816 | |
| Risk Management Fund | 4,116,650 | 123,499 | - | - | 4,240,149 | |
| Community Schools Fund | 5,409,167 | 162,275 | 1,053,907 | 1,363,898 | 7,989,247 | |
| Colorado Preschool Program | 1,678,415 | 50,352 | 48,707 | - | 1,777,474 | |
| Operating Funds Sub-Total | \$ 303,160,222 | \$ 17,535,273 | \$ 40,370,200 | \$ 8,513,608 | \$ 369,579,303 | |
| <u>Special Revenue Funds</u> | | | | | | |
| Food Services Fund** | \$ 7,696,074 | \$ 230,882 | \$ - | \$ - | \$ 7,926,956 | |
| Governmental Grants Fund | 19,500,000 | - | - | - | 19,500,000 | |
| Transportation Fund | 13,842,585 | 415,278 | - | - | 14,257,863 | |
| Special Revenue Funds Sub-Total | \$ 41,038,659 | \$ 646,160 | \$ 30,581 | \$ - | \$ 41,715,400 | |
| <u>Debt Service Fund</u> | | | | | | |
| Bond Redemption Fund | \$ 36,086,524 | \$ - | \$ - | \$ - | \$ 36,086,524 | |
| Debt Service Fund Sub-Total | \$ 36,086,524 | \$ - | \$ - | \$ - | \$ 36,086,524 | |
| <u>Capital Project Funds</u> | | | | | | |
| 2006 Building Fund | \$ 1,231,631 | \$ - | \$ - | \$ - | \$ 1,231,631 | |
| 2014 Building Fund | 15,000,000 | - | - | - | 15,000,000 | |
| Capital Reserve Fund | 3,618,337 | 108,550 | - | - | 3,726,887 | |
| Capital Project Funds Sub-Total | \$ 19,849,968 | \$ 108,550 | \$ - | \$ - | \$ 19,958,518 | |
| <u>Internal Service Funds</u> | | | | | | |
| Health Insurance Fund | \$ 28,863,592 | \$ 3,152,211 | \$ - | \$ - | \$ 32,015,803 | |
| Dental Insurance Fund | 2,591,807 | 249,169 | - | - | 2,840,976 | |
| Internal Service Funds Sub-Total | \$ 31,455,399 | \$ 3,401,380 | \$ - | \$ - | \$ 34,856,779 | |
| <u>Fiduciary Funds</u> | | | | | | |
| Trust and Agency Funds | \$ 3,130,000 | \$ - | \$ - | \$ 2,484,783 | \$ 5,614,783 | |
| Pupil Activity Fund | 9,200,000 | - | - | 2,798,247 | 11,998,247 | |
| Fiduciary Funds Sub-Total | \$ 12,330,000 | \$ - | \$ - | \$ 5,283,030 | \$ 17,613,030 | |
| GRAND TOTAL: | \$ 443,920,772 | \$ 21,691,363 | \$ 40,400,781 | \$ 13,796,638 | \$ 519,809,554 | |

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

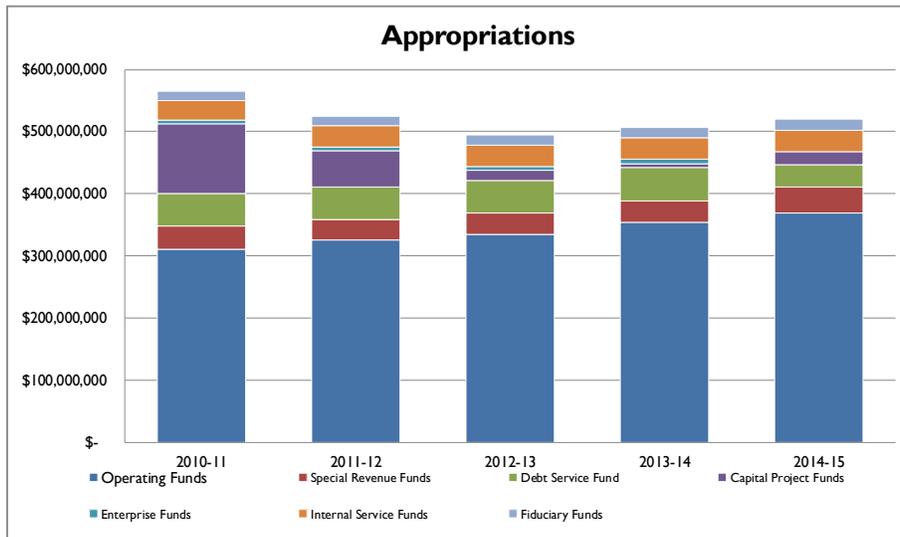
**Beginning in 2014-15, the state's Financial Policies and Procedures Committee recategorized the Food Services Fund as a Special Revenue Fund.



All Funds (continued)

Five Year Appropriations by Fund Type

| Fund Type | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Operating Funds | \$ 310,152,588 | \$ 325,090,795 | \$ 335,293,067 | \$ 354,668,997 | \$ 369,579,303 |
| Special Revenue Funds | 37,796,202 | 33,094,784 | 33,312,218 | 34,003,928 | 41,715,400 |
| Debt Service Fund | 52,027,014 | 52,777,271 | 53,038,094 | 53,125,109 | 36,086,524 |
| Capital Project Funds | 112,819,949 | 58,049,637 | 16,510,920 | 7,237,036 | 19,958,518 |
| Enterprise Funds | 6,163,307 | 6,018,921 | 6,423,844 | 6,709,644 | - |
| Internal Service Funds | 31,529,323 | 34,559,665 | 34,062,594 | 34,058,592 | 34,856,779 |
| Fiduciary Funds | 14,130,255 | 14,635,408 | 15,595,157 | 17,098,993 | 17,613,030 |
| Total | \$ 564,618,638 | \$ 524,226,481 | \$ 494,235,894 | \$ 506,902,299 | \$ 519,809,554 |



All Funds Current Year to Budget Comparison

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

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 REVISED BUDGET |
|------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Beginning Balance | \$ 156,456,394 | \$ 119,163,815 | \$ 81,996,064 | \$ 74,562,172 | \$ 71,095,611 |
| Revenues | 366,323,051 | 369,481,427 | 368,166,868 | 389,124,497 | 644,191,431 |
| Transfers In | 45,190,240 | 38,527,653 | 38,306,136 | 38,289,693 | 40,400,781 |
| Total Resources | 567,969,685 | 527,172,895 | 488,469,068 | 501,976,362 | 755,687,823 |
| Expenditures | 403,615,630 | 406,649,179 | 375,600,759 | 392,591,057 | 443,920,772 |
| Emergency Reserves | - | - | - | - | 21,691,363 |
| Transfers Out | 45,190,240 | 38,527,653 | 38,306,136 | 38,289,694 | 40,400,781 |
| Total Uses | 448,805,870 | 445,176,832 | 413,906,895 | 430,880,751 | 506,012,916 |
| Ending Balance | \$ 119,163,815 | \$ 81,996,064 | \$ 74,562,172 | \$ 71,095,611 | \$ 249,674,907 |



All Funds (continued)

Budget Adjustment Plan Narrative

General Operating Fund

An increase of per pupil funding along with a forecasted increase of 475 students, from the 2013-14 Revised Adopted Budget, will contribute an additional \$14.5M of revenue related to School Finance Act funding. The 2010 mill levy override revenue that is indexed to 25 percent of total program funding is expected to increase by \$2.5M from prior year. Ongoing funds of \$1.5M that were still unspent/available when the 2013-14 Revised Budget was passed will continue to be available for the 2014-15 budget year.



Net of attrition, compensation costs for scheduled steps, COLA, employer-paid PERA costs, and health benefits will increase ongoing expenditures by \$12.5M. Ongoing obligations and adjustments beyond compensation costs include funding for literacy staff (\$1.6M), staffing reserves (\$1.0M), learning materials (\$250K), READ Act operating funds (\$282K), a Learning Management System (\$200K), and district wide initiatives, fees, contracts and services.

The required Charter Fund transfer increased by (\$900K) with the passage of the legislative impacts noted above. Increases of transfers to the Transportation Fund (\$1.2M), Preschool Funds (\$367K) with new ECARE funding, Athletic Fund (\$20K), and Capital Reserve Fund (\$418K), along with an increase of transfer from Community Schools (\$131K) will bring ongoing transfers from the General Operating Fund up by \$2.7M. After funding the required TABOR and contingency reserves, the expected ongoing available funds will be \$384K.

The \$7.5M of ending fund balance from the prior year will fund Carryover Expenditures of \$3.2M related to Medicaid (\$0.7M), School Resource Allocations (\$0.7M), Textbooks (\$0.7M), Teacher Professional Development (\$0.3M) and departmental and school carryover requests of (\$0.8M). The following one-time items will also be funded with the prior year's ending fund balance: Transportation (\$500K), Staffing Reserves (\$600K), implementation of a Learning Management System (\$200K), district wide initiatives, strategic plan development, and support, fees, contracts and services.

Technology Fund

The Technology Fund was established for digital device procurement, software updates, and technical support. The program maintains technologies with bi-annual allocations to each school based on student counts. The allocations are used to purchase Chromebooks, tablets, desktops, laptops, projectors, smart boards, document cameras, and other technology for use in the classroom and administrative functions. The estimated carryover amounts are for projects which were unable to be completed in 2013-14, however will be completed in 2014-15.



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

Athletics Fund

The budget includes projected step, COLA, and PERA increases. The budget reflects an ongoing increase in the transfer amount from the General Operating Fund of \$20K. However, the Fiscal Year 2014-15 General Fund transfer was decreased by a one-time adjustment for capital equipment purchases. 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 fees |

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 66 per high school (except Nederland with 21 coaches)
- State tournament expenses are paid from the building activity account
- \$100K per year is spent on facility rental (swim pools, arenas, softball fields, golf courses)
- The average cost of a coach is \$3,509 per season
- Participation numbers are at 56 percent of total high school students. This statistic may include individuals that participate in more than one sport.
- 59 percent of the athletic budget is funded from a transfer from the General Operating Fund
- Approximately \$40K per year is spent on helmet reconditioning and safety equipment

Middle Level

- 12 middle schools offer interscholastic sports and intramural sports
- 7 interscholastic sports are offered: football, girls soccer, girls basketball, boys basketball, co-ed wrestling, girls volleyball, co-ed track
- 227 interscholastic coaches in middle level programs
- The average cost of a middle level coach is \$2,495 per season
- Participation numbers are at 53% of total middle school students for interscholastic sports (8th grade), and 34 percent of total middle school students for intramurals. This statistic may include individuals that participate in more than one sport.

Preschool Fund

The preschool fund provides funding for children in preschool, with ages ranging from three to five years. Preschool is offered in 17 elementary schools and the Mapleton Early Childhood Center. In addition, the preschool fund supports professional learning in preschool, TS Gold readiness assessment, parent and family engagement, curriculum resources, child care licensing standards, transportation, and the preschool snack program.



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

Risk Management Fund

The 2014-15 General Operating Fund allocation is the same as the prior year. The major costs in this fund are contributions to insurance pools for property and liability insurance and workers' compensation insurance, in addition to premiums for flood insurance. Revenues and expenditures have each been increased by \$500K to account for the final costs and recoveries associated with the September 2013 Colorado floods.

Community Schools Fund

The Community Schools Fund will begin the fiscal year ahead of expectations at \$1,350,473. Kindergarten Enrichment revenues are calculated based on a 2.0 percent tuition rate increase from last fiscal year. Facility Use will increase rental fees by approximately 5.0 percent next fiscal year. School Age Care and Lifelong Learning tuition fees will remain similar to 2013-14 but include an increase in enrollments. Community Connections Guide, an online publication for organizations to advertise/promote their classes to BVSD parents through the BVSD website, will continue to grow revenues through increased advertising sales.

Salary and benefits costs increased due to a 2.8 percent COLA, steps, a 0.9 percent mid-year PERA rate increase, and a 7.5 percent increase in health insurance contributions. The 2014-15 transfer to the General Operating Fund will increase to \$1,053,907.

The following fee schedule has been used to project facility use revenues for the 2014-15 fiscal year. Additionally, Kindergarten Enrichment and SAC tuition increases have been provided and included in projected revenue for those programs.

| Fields | Price/Hr | Stadium/Artificial Turf Fields | Price/Hr | |
|----------------------------|-----------------------|---------------------------------------|-----------------------|-----------------------|
| Youth and Senior Rate | \$24.00 | Youth and Senior Rate | \$49.00 | |
| Adult Rate | 48.00 | Adult Rate | 104.00 | |
| Commercial Rate | 75.00 | Commercial Rate | 117.00 | |
| Classrooms | Price/Hr | Kitchens | Price/Hr | |
| Youth and Senior Rate | \$14.00 | Youth and Senior Rate | \$24.00 | |
| Adult Rate | 19.00 | Adult Rate | 24.00 | |
| Commercial Rate | 32.00 | Commercial Rate | 24.00 | |
| Parking Lots | Price/Hr | Gyms | Price Range/Hr | |
| Youth and Senior Rate | \$32.00 | Youth and Senior Rate | \$19.00 \$31.00 | |
| Adult Rate | 43.00 | Adult Rate | 35.00 57.00 | |
| Commercial Rate | 53.00 | Commercial Rate | 59.00 96.00 | |
| Multi-Purpose Rooms | Price Range/Hr | | Auditoriums | Price Range/Hr |
| Youth and Senior Rate | \$17.00 | \$31.00 | Youth and Senior Rate | \$19.00 \$33.00 |
| Adult Rate | 27.00 | 54.00 | Adult Rate | 29.00 45.00 |
| Commercial Rate | 42.00 | 89.00 | Commercial Rate | 47.00 82.00 |

Monthly Tuition Rates

| KE Program | Tuition Rates | SAC Program – After School | Tuition Rates | Tuition Rates – K-8 Schools |
|-------------------|----------------------|---------------------------------------|----------------------|--|
| 5 days/week | \$445 | 4 - 5 days/week | \$380 | \$329 |
| 3 days/week | 296 | 1 - 3 days/week | 285 | 259 |
| 2 days/week | 220 | | | |



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

Food Services Fund

The Food Services Fund will begin the 2014-15 fiscal year with \$201,187. The General Operating Fund transfer remains the same as in 2013-14 at \$225K. A lunch price increase of \$0.25 for elementary, middle, and high schools is projected for paid lunch revenue. Additionally, USDA reimbursement rates are expected to increase by an average of 3.0 percent for 2014-15. A Food truck and vending machines will be added to enhance sales at high schools, administrative offices, and events. This added revenue is included in Paid Meal and Catering revenue and is anticipated to net an additional \$10K after expenses. Major costs of this fund are food costs and labor. Labor costs have increased by a 2.8 percent COLA and a 3.0 percent average step after considering attrition. A 0.9 percent mid-year PERA increase is included in the benefits projection as well as a 7.5 percent health insurance increase. Food costs are expected increase to 39.0 percent of cost of sales.

Governmental Designated-Purpose Grants Fund

The district will continue to receive funding in FY15 from two key sources, NCLB and IDEA Part B. Funding for the Title I program decreased due to a decrease in the poverty rate for the counties we serve. The allocations received for the other NCLB and IDEA Part B programs remained consistent with FY14 allocations.

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 School Counselor Corps Grants to support programs at various schools over a three-year period FY14 through FY16. The district will continue to pursue grant opportunities in various areas to improve programs.

Transportation Fund

The transportation mill levy is estimated to be 1.482 mills in 2014-15. The revised budget includes increases in compensation and benefits across all job classes. Adequate budget has been allocated to cover these anticipated costs for the 2014-15 fiscal year with an increase in the General Operating Fund transfer.

Colorado Preschool Program Fund

Funding for the 2014-15 Colorado Preschool Program (CPP) slots can be used to serve eligible preschools, and the Early Childhood At-Risk Enhancement (ECARES) can be used to serve preschools or to provide full-day opportunities for eligible kindergartners. The total number of CPP/ECARES enrollment slots is 252 FTE. Of the total enrollment slots 56 FTE are sent to community child care providers who have a contract with the school district.

Bond Redemption Fund

The Bond Redemption Fund mill levy for property tax collections in 2015 is set at 7.526 mills to provide the appropriate funding for the district's debt service obligations.



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

2006 Building Fund

The 2006 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 replace synthetic turf at both Broomfield and Centaurus High Schools as well as offset a budget deficit in the Capital Reserve Fund by addressing district-wide needs such as HVAC, roofing, and paving.

2014 Building Fund

The 2014 Building Fund records the revenues and expenditures related to the \$576.5 million capital improvement bond to make significant and lasting improvements at each BVSD school and facility, as approved by voters on November 4, 2014. Over a period of two years, district staff and the Capital Improvement Planning Committee (CIPC) completed a comprehensive assessment of the physical condition of district facilities to identify capital improvement needs. The data collected was used to update the Educational Facilities Master Plan which will be the guiding document for the district's long term capital improvement planning. The revenue budget reflects the issuance of \$225M of the bonds for Phase I projects as well as interest earned on those funds.

The expenditure budget has been set relatively high at \$15M to account for expenditures related to the issuance of debt, program development, and Phase I projects that may arise between the passage of the election and the end of the fiscal year. Unused resources at June 30, 2015, will carry forward into the next 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 systems repairs, maintenance support, and vehicle replacements. All projects are identified as one-time expenditures and will not lead to an ongoing deficit.

Health Insurance Fund

The Health Insurance Fund is an internal service fund used to account for claims, administrative fees, and stop loss insurance coverage for the district's self-funded health insurance employee benefit program. Employees will have the choice of participating in the district's self-funded plan or a traditional plan offered by Kaiser Permanente. For 2014-15, the district will contribute an annual premium of \$5,964 per eligible employee, a 7.5 percent increase from 2013-14. Employees have the option to purchase dependent coverage. In addition, the district funds an Employee Assistance Program (\$15 per employee), provides life insurance coverage (\$23 per employee), and contributes \$120 per participating employee to a flexible spending account.



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

Dental Insurance Fund

The Dental Insurance Fund is an internal service fund used to account for claims and administrative fees of the district's self-funded Dental Insurance employee benefit program. The district contributes \$432 per eligible employee. Employees have the option to purchase dependent coverage. No premium increase is planned for 2014-15.

Trust, Agency and Revolving Fund

No significant changes are anticipated in the 2014-15 fiscal year.

Pupil Activity Fund

No significant changes are anticipated in the 2014-15 fiscal year.

Charter School Fund

Funding for charter schools is based on contract agreements between the individual schools and BVSD. The funded pupil count at Peak to Peak K-12 is expected to increase by 1.0 FTE to 1413.8, Horizons K-8 is projected to remain the same as the 2013-14 Revised Budget and Boulder Prep is projected to decrease by 11.5 to 93.5FTE. Summit Middle School is projected to increase by 8 to 350. Justice High School is projected to be at 75FTE for 2014-15, a decrease of 20.5FTE from prior year funding. 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

2014-15 Total Resources: \$312.6M

- \$18.6M increase in Revenue from 2013-14 Revised Budget is comprised of:
 - An \$14.5M increase in School Finance Act revenue that is the result of an increase in per-pupil revenue (\$6.6M), the “buy down” of the negative factor related to the per-pupil revenue calculation (\$4.1M) along with student enrollment growth of 475.7 FTE (\$3.3M) including additional funding related to early childhood education funding (E-Care).
 - \$2.5M increase in Mill Levy Property Tax revenue that is indexed at 25 percent of School Finance Act funding.
 - \$1.1M increase in State Categorical Revenue related to the READ Act \$420K and \$700K for ELPA (English Language Learners).
 - The addition of \$1.0M of revenue related to Credits and Abatements is expected to be one-time for the current budget year.

2014-15 Total Expenditures: \$255.4M

- Total compensation increase of \$12.5M related to steps and COLA pay increases along with health insurance premiums and PERA rate benefit increases
- \$3.1M of ongoing instructional staff for the following:
 - Staffing Reserve (\$1.0M)
 - Secondary Literacy Staff (\$1.0M)
 - Elementary Literacy Staff (\$0.6M)
- \$3.2M of carryover expenses from 2013-14 include those related to Medicaid (\$700K), SRA (\$700K), Textbooks (\$655K), Teacher Professional Development (\$350K), school and department carryover requests (\$800K).
- \$1.2M of ongoing expenses were added for Learning Materials (\$250K), READ Act (\$282K), Strategic Planning (\$125K), LMS System (\$200K), and other fees, contracts and services.
- School and central-allocated expenditure cuts totaling \$3.0M from the 2010-11 budget continue to be held in place until state funding returns to previous year’s levels.

2014-15 Total Reserves: \$16.1M

- An overall increase in expenses will result in a \$750K increase of required TABOR and contingency reserves (\$15.3M combined).
- Warehouse and Other Reserves increased \$260K to account for inventory and GAAP requirements.

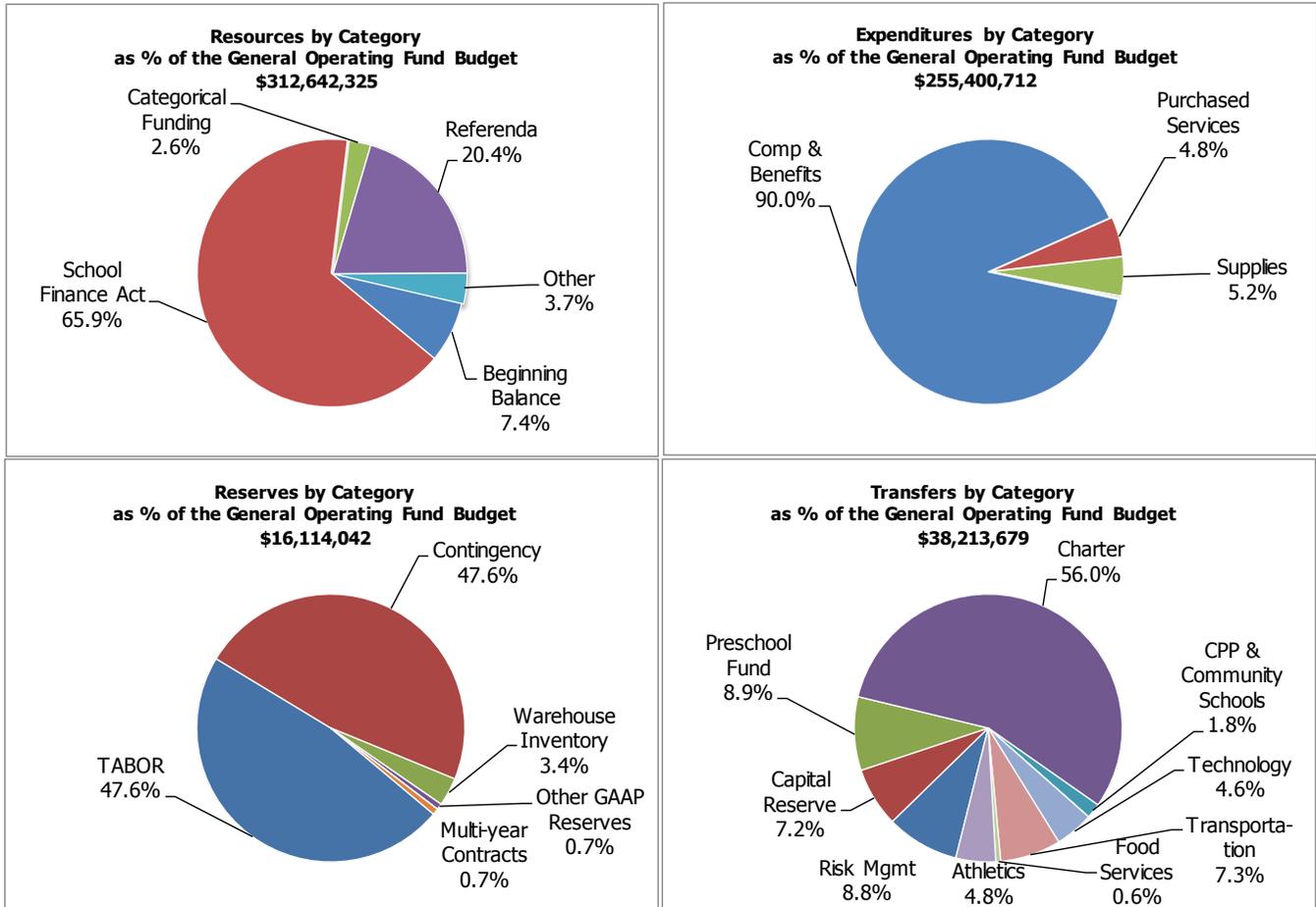
2014-15 Total Transfers: \$38.2M

- Removal of 2013-14 one-time transfer to the Transportation Fund of \$2M.
- Increase of ongoing transfers to the Transportation Fund (\$1.7M), Charter Schools (\$831K), Capital Reserve Fund (\$200K), Colorado Preschool Program (\$516K) and Athletic (\$20K) funds.
- One-time transfer of \$550K to Transportation Fund.
- Increase of ongoing transfer into the General Operating Fund from Community Schools Fund (\$131K).



General Operating Fund (continued)

Highlights (continued)



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



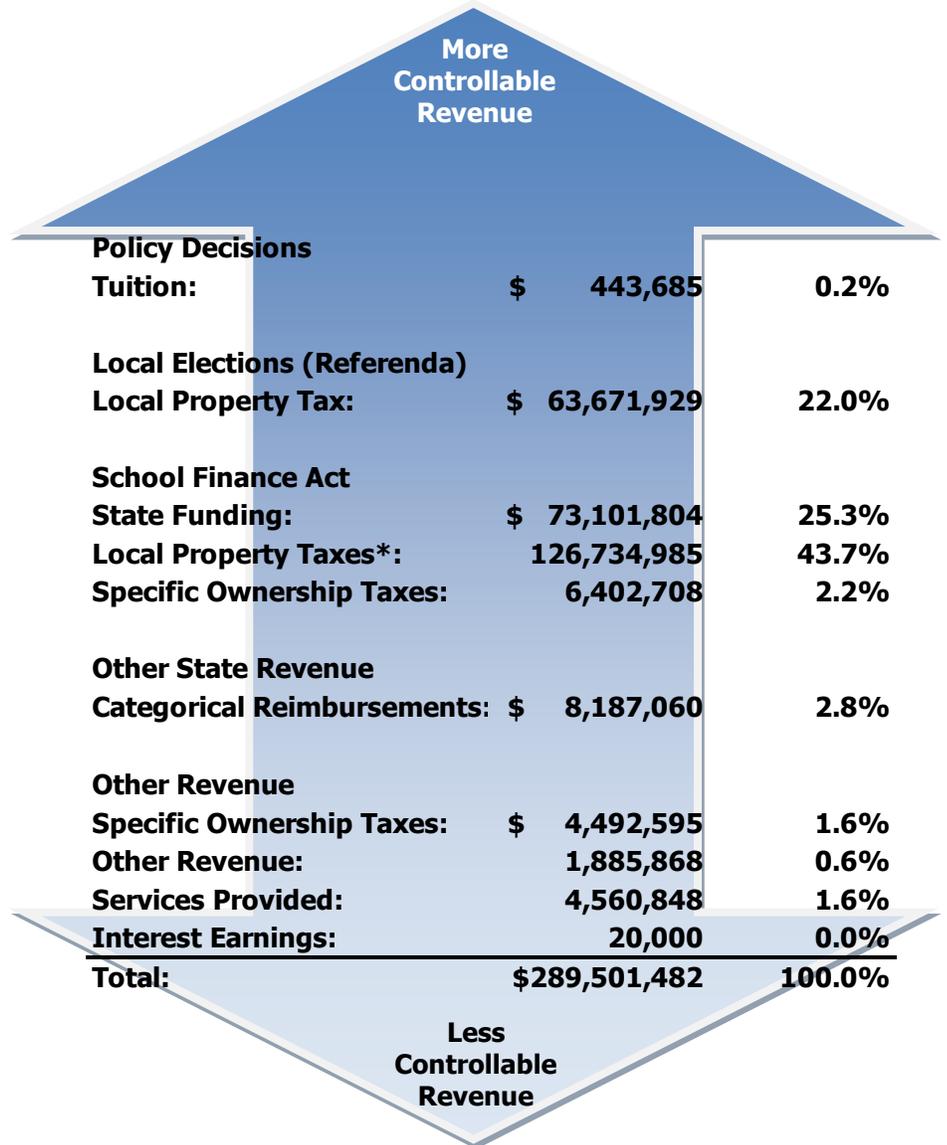
General Operating Fund (continued)

Revenue Sources

- The Board of Education can make policy decisions on what the district charges for its tuition and fees. This controllable revenue source comprises only 0.2 percent of total General Operating Fund revenue.
- The BVSD electorate has control over passing local property tax increases for school funding which represents 22.0 percent of the district’s 2014-15 budgeted revenue. The board can only recommend placing a referendum on the ballot.
- The Colorado legislature determines BVSD’s revenue from the SFA. BVSD voters have some control over who their state representatives are and how they vote on education issues. This less controllable revenue, combined with categorical reimbursements, totals 74.0 percent of BVSD’s 2014-15 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 3.8 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 2014-15 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.

2014-15 Revised Budget Contains One-Time Expenditures & Transfers:

| Revised Budget Numbers - Policy DB Calculation | |
|--|--|
| \$ 289,501,482 | Total Revenues |
| (293,614,391) | Less Total Expenditures & Transfers |
| (1,117,870) | Less one time Revenue |
| 728,334 | Plus one time Transfers |
| 4,910,347 | Plus one time Expenditures & Carryover |
| \$ 407,902 | Total Policy DB Ongoing Available |

| | |
|-------------------|--|
| \$ 384,813 | Net available ongoing funds after 6% reserves |
|-------------------|--|

Adopted Budget:

| Proposed Budget - One-time Transfers | |
|--------------------------------------|---------------------------------|
| \$ 1,715,000 | Transportation Fund |
| \$ 1,715,000 | Total One-time Transfers |

Revised Budget:

| Revised Budget - One-time Revenues | |
|------------------------------------|-----------------------------------|
| \$ (125,000) | CDE Audit Adjustment |
| 1,074,074 | Property Tax - Credits/Abatements |
| 168,796 | CPP Slots |
| \$ 1,117,870 | Total One-time Revenues |

| Revised Budget - One-time Transfers | |
|-------------------------------------|---------------------------------|
| \$ 224,407 | Charter Fund |
| (1,187,000) | Transportation Fund |
| (124,041) | Athletics Fund |
| (135,038) | Preschool Fund |
| 99,968 | Capital Reserve Fund |
| 135,038 | CPP Fund |
| \$ (986,666) | Total One-time Transfers |

| Revised Budget - Carryover Expenditures | |
|---|-------------------------------------|
| 794,759 | One-Time Carryover |
| 2,423,820 | Standard Carryover |
| \$ 3,218,579 | Total Carryover Expenditures |

| Revised Budget - One-time Expenditures | |
|--|------------------------------------|
| 1,691,768 | District-wide Projects |
| \$ 1,691,768 | Total One-time Expenditures |



General Operating Fund (continued)

Beginning Balance Assumptions

Budgeted beginning fund balance for the General Operating Fund includes significant amounts of dollars that are restricted or designated for specific purposes in the budgeted fiscal year. The restricted beginning fund balance for 2014-15 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 2013-14 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 Revised Adopted Budget, \$3.2M of unspent 2013-14 expenditures will be designated for spending in FY2014-15, and \$4.3M for one-time expenditures. Further breakdown of these expenditures can be found in the detailed "Budget Adjustment Plan" later in this section.

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

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

Revenue Assumptions

BVSD receives revenues from local and state sources. The majority of this revenue is from the Colorado Public School Finance Act (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 \$6,935 per funded pupil is \$389 more per pupil funding as compared to 2013-14 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 2014-15, total enrollment base, including preschool, is projected to be 29,398.4. The actual funded pupil count number is determined in early November after the student enrollment data is collected, audited by district staff, and verified with the Colorado Department of Education. Colorado Revised Statute 22-54-103(7) allows districts to average up to five years' pupil counts with the current year's pupil count to minimize the loss of funding that accompanies declining enrollment.

Estimated revenue from the SFA is based on the projected funded enrollment of 29,398.4 times the per pupil funding of \$6,935 (slightly rounded), or \$203,863,205. A separately calculated "hold harmless" amount of \$227,191 is also included in SFA revenues for 2014-15 and is meant to ease the transition for school districts across Colorado as they go from full funding for the specific students in full-day kindergarten to partial funding (58%) for all kindergarten students in their respective districts.



General Operating Fund (continued)

Revenue Assumptions (continued)

Local Revenues

- 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 \$188,577,773 in local property taxes for funding operations in 2014-15.

| | |
|---|------------------------|
| School Finance Act Total Program Funding | \$ 203,863,205 |
| Minus: State Finance Act Funding ¹ | (72,874,613) |
| Equalized Specific Ownership Tax ¹ | <u>(6,402,708)</u> |
| School Finance Act Local Property Tax Amount | \$ 124,585,884 |
| Plus: Override Elections: | |
| | 1991 \$ 7,062,468 |
| | 1998 10,600,000 |
| | 2002 15,000,000 |
| | 2010 <u>31,329,421</u> |
| Total Override Elections | \$ 63,991,889 |
| TOTAL ESTIMATED GENERAL OPERATING FUND TAX LEVY ² | \$188,577,773 |

¹ Subject to change by CDE formula.

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

- Specific ownership taxes (Non-Equalized) are generated through a state mandated tax collected by the county for yearly motor vehicle registration. These tax revenues are distributed among local governmental agencies based on the percentage of the total property tax attributed to each entity. Specific ownership taxes are a portion of the total program funding formula of the SFA along with local property tax and state equalization. The formula for determining total program funding is based in part on the amount of specific ownership tax revenue actually received by a district in the prior fiscal year. Total specific ownership taxes, which are driven primarily by registration of new cars, are expected to stay relatively flat with a slight increase of \$80K.
- Interest income is not expected to rebound and is projected to decrease to \$20K.
- Indirect Cost Reimbursement is expected to grow slightly (\$25K).
- 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 \$132K is projected for the Revised 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 2014-15 is \$73,101,804, which includes \$227K in hold harmless funds, which along with equalized specific ownership and local property taxes comprise total program funding, as defined by the SFA. Included within this category is new



General Operating Fund (continued)

Revenue Assumptions (continued)

Local Revenues (continued)

funding for E-Care slots allocated from the state for additional slots to serve eligible preschoolers and eligible kindergarteners in full-day programs.

- Other State Revenues are provided in the SFA to pay for specific groups of students or particular student needs. These programs are often referred to as “categorical” programs and include Special Education, Vocational Education, English Language Proficiency programs, and the READ Act. Revenues for this category are projected to increase by \$1.2M. Increases to the READ Act (\$420K) and ELPA (\$700K) make up the majority of this increase from FY 2013-14.
- State Categorical Reimbursement Revenue

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



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 2013-14 third quarter estimated actual expenditures, except as noted in the 2014-15 "Budget Adjustment Plan." District revenues fund the following priorities: providing a competitive employee compensation package, literacy programs, technology support, and building maintenance. One-time funding is planned in 2014-15 and these one-time items will be funded by unspent funds from 2013-14. Further detail of one-time expenditures is contained in the "Budget Adjustment Plan" later in this section.

- Employee Salaries - Base budget salary projections for 2014-15 contain an overall increase of \$8.5M in compensation (which includes standard carryover and one-time expenditures) for all ongoing staff in employee groups paid from the General Operating Fund, and \$0.7M for one-time staff salaries. 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 \$9.2M increase in salary expense consists of steps (\$3.3M), COLA increase of 2.8 percent (\$5.4M), market based adjustments (\$1.2M), horizontal lane movement for eligible employees (\$1.0M) and attrition savings (\$1.0M). The removal of \$2.5M of one-time staffing from the 2013-14 nets with additional ongoing staffing reserve of \$1.0M and one-time staffing (\$0.8M) to bring the overall change in employee salaries to \$9.2M.
- Employee Benefits – Combined, fixed and variable benefits will increase by \$4.0M. Variable benefits will increase with a 0.9 percent increase in the district paid PERA benefit (\$1.5M), variable benefits related to step and COLA compensation increases (\$1.4M). An increase in Health Insurance premiums will increase fixed benefits up by \$1.1M. 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 2014-15 blended rate of 19.65 percent for Medicare, PERA, and long-term disability applied. This rate is blended based on the state-mandated 0.9 percent PERA rate increase that is effective January 1, 2015 (17.45% to 18.35%). Individual medical benefits are projected to increase by 7.5 percent to \$5,964 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. As indicated in the Budget Adjustment Plan, 2013-14 one-time and carryover expenses totaling \$6.0M were removed for this year's budget while \$1.2M of new ongoing expenditures and \$4.9M of one-time and carryover expenditures were added.
- Budget Items not Approved – Over \$13M of additional funding requests were not approved after solicitation from district leadership and staff from schools and departments. Requests were weighed individually and approved according to the greatest impact to the district as a whole and balanced against available resources. Requests not funded include:
 - Bus Replacement – \$2,000,000
 - Custodial Staffing – \$ 300,000
 - Maintenance Staffing – \$ 225,000
 - School Operating Funds – \$ 600,000
 - Classroom Staffing – \$3,900,000
 - School Cut Restoration – \$3,000,000
 - Elementary Counselors – \$3,000,000



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 percent) and per local requirements (board policy of 3.0 percent). The use of emergency reserves excludes factors related to economic conditions, revenue shortfalls, and district salary or fringe benefit increases. This revised budget also reserves \$120K for Other GAAP reserves, \$120K for multi-year contract obligations and \$550K for warehouse inventory.
- Transfers - The total amount of the Capital Reserve Fund and Risk Management Fund transfers is \$6.1M. The Capital Reserve fund received a one-time transfer of \$80K and on-going increase to the Capital Reserve fund of \$418K.

The General Operating Fund will transfer \$3.4M 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 \$1.7M reflects the increase in per pupil funding from 2013-14 and an increase in E-Cares and CPP slots into this fund.

The Technology Fund Transfer of \$1.8M is unchanged from the prior year.

The Transportation Fund Transfer will increase by \$224K from the prior year. A reduction in the one-time transfer of \$1.4M will be included along with an increase transfer of on-going of \$1.7M into this fund.

The Athletics Fund transfer decreased by \$104K to \$1.8M to account for a one-time decrease for capital outlay of \$124K and an on-going increase of \$20K to the fund.

The transfer from the Community Schools Fund increased into the 2014-15 General Operating Fund from the prior year by \$131K.

The transfer of \$225,000 to the Food Service fund will remain 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 2014-15 Revised Budget transfer has increased by \$1.1M from the 2013-14 Revised Budget amount. This is largely due to an increase in per pupil revenue, the 2010 mill levy override, and a one-time transfer of \$224K for 2013-14 funding reconciliation. The payment for services contracted with the district for 2014-15 will increase \$94K from 2013-14. (Contracted services include, in part: special education, information technology, business services, and district general administration.)



General Operating Fund (continued)

Budget Adjustment Plan

The budget adjustment plan provides a detailed listing of significant changes to the expenditure budget for the General Operating Fund from the 2013-14 Revised Adopted Budget to the current year budget.

| All Program Areas | | |
|---|-----------------------|----------------------------|
| Provides \$3.3M and \$5.4M increases in step & COLA raises respectively, \$1.2M of market-based adjustments, \$1.5M for a 0.9 percent increase in the employer paid PERA rate, \$1.0M for Horizontal Lane Changes, \$1.1M for Health/Dental premium increase and an estimated \$1.0M in savings in salaries and benefits from the turnover of senior staff. | | |
| Regular Instruction | | Dept |
| Remove 2012-13 School Resource Allocation Carryover | \$ (538,711) | All Schools |
| Remove 2012-13 School Textbook Carryover | (421,402) | All Schools |
| Remove 2013-14 School Carryover | (103,022) | All Schools |
| Remove 2013-14 Dropout Prevention Carryover | (52,869) | All Schools |
| Remove 2013-14 Jitsuygo Carryover | (3,700) | All Schools |
| Add 2013-14 School Resource Allocation Carryover | 699,933 | All Schools |
| Add 2013-14 School Textbook Carryover | 653,130 | All Schools |
| Add 2013-14 School Carryover | 53,717 | All Schools |
| Subtotal Changes In Carryover Funds | \$ 287,076 | |
| Add Ongoing Staffing Reserve | \$ 1,000,000 | All Schools |
| Add Ongoing Learning Management System (LMS) | 200,000 | Online Learning |
| Subtotal Changes In Ongoing Funding | \$ 1,200,000 | |
| Remove One-time Math Textbook Adoption Funds | \$ (1,670,000) | All Schools |
| Remove One-time Staffing Reserve (8.000 FTE) | (676,800) | All Schools |
| Remove One-time SRA Funding | (372,006) | All Schools |
| Remove One-time Instrumental Music FTE (1.027 FTE) | (87,295) | All Schools |
| Remove One-time STREAM Funding | (100,000) | All Schools |
| Add One-Time Staffing Reserve | 590,496 | All Schools |
| Add One-Time Full Day Kindergarten Setup | 44,000 | Birch Elementary |
| Add One-Time Learning Management System Implementation | 200,000 | Online Learning |
| Subtotal Changes in One-Time Funding | \$ (2,071,605) | |
| Regular Instruction Total | \$ (584,529) | |
| Student Support Services | | |
| Remove 2013-14 Medicaid Program Carryover | \$ (1,144,045) | Nursing Services |
| Remove 2013-14 AVID Carryover | (36,122) | Secondary Education |
| Remove 2013-14 Cultural Diversity/Jumpstart Carryover | (8,512) | High Schools |
| Add 2013-14 Medicaid Program Carryover | 698,276 | Nursing Services |
| Subtotal Changes In Carryover Funds | \$ (490,403) | |
| Add Ongoing Learning Materials - Elementary Literacy | \$ 250,000 | Elementary Schools |
| Add Ongoing Staffing - Elementary Literacy (6.547 FTE) | 580,000 | Elementary Schools |
| Add Ongoing Staffing - Secondary Literacy (11.000 FTE) | 970,000 | Secondary Schools |
| Add READ Act Operating Funding | 282,315 | All Schools |
| Subtotal Changes In Ongoing Funding | \$ 2,082,315 | |
| Remove One-time Learning Materials - Elementary Literacy | \$ (250,000) | Elementary Schools |
| Remove One-time Staffing - Elementary Literacy (6.547 FTE) | (553,876) | Elementary Schools |
| Remove One-time Staffing - Secondary Literacy (11.000 FTE) | (933,900) | Secondary Schools |
| Remove One-time Staffing - Literacy Coach (1.000 FTE) | (100,000) | All Schools |
| Add One-time Learning Materials | 50,000 | Language, Culture & Equity |
| Subtotal Changes In One-Time Funding | \$ (1,787,776) | |
| Student Support Services Total | \$ (195,864) | |



General Operating Fund (continued)

Budget Adjustment Plan (continued)

| Special Instruction | | |
|--|----------------------|--------------------------------------|
| Remove 2013-14 Language, Culture & Equity Department Carryover | \$ (21,339) | Language, Culture & Equity |
| Remove 2013-14 Talented & Gifted Department Carryover | (8,981) | Talented & Gifted |
| Subtotal Changes In Carryover Funds | \$ (30,320) | |
| Remove One-time Staffing - ESL (1.000 FTE) | \$ (100,000) | Arapahoe Ridge |
| Remove One-time Interim Student Success Director (0.850 FTE) | (116,407) | Student Success |
| Remove One-time Operating Funds - Federal Programs & Student Success | (30,000) | Language, Culture & Equity |
| Add One-time Payment | 70,000 | Special Education |
| Subtotal Changes in One-Time Funding | \$ (176,407) | |
| Special Instruction Total | \$ (206,727) | |
| Instructional Support Programs | | |
| Remove 2013-14 Curriculum, Assessment & Instruction Carryover | \$ (16,763) | Curriculum, Assessment & Instruction |
| Subtotal Changes In Carryover Funds | \$ (16,763) | |
| Add Ongoing Clerical (0.500 FTE) | \$ 29,000 | Curriculum, Assessment & Instruction |
| Add Ongoing Math Director (0.350 FTE) | 50,000 | Curriculum, Assessment & Instruction |
| Subtotal Changes in Ongoing Funding | \$ 79,000 | |
| Instructional Support Programs Total | \$ 62,237 | |
| District-Wide Services/Central Administration | | |
| Remove 2013-14 Board of Education Carryover | \$ (6,605) | Board of Education |
| Remove 2013-14 Educator Effectiveness Carryover | (25,000) | District-Wide |
| Remove 2013-14 Department Carryover | (587,862) | Departments |
| Remove 2013-14 Clerical Sub Carryover | (20,000) | District-Wide |
| Remove 2013-14 Teacher Professional Development Carryover | (350,000) | District-Wide |
| Add 2013-14 Teacher Professional Development Carryover | 350,000 | District-Wide |
| Add 2013-14 Department Carryover | 741,042 | Departments |
| Subtotal Changes In Carryover Funds | \$ 101,575 | |
| Add Ongoing Fees, Contracts & Services | \$ 464,175 | District-Wide |
| Add Ongoing Director of Staff Development (1.0FTE) | 130,875 | Human Resources |
| Add Ongoing Custodial Helper (1.0FTE) | 48,816 | Operations and Maintenance |
| Add Ongoing Staff Support | 112,927 | District-Wide |
| Add Ongoing District Initiatives | 240,687 | District-Wide |
| Add Ongoing Strategic Plan Development Funding | 125,000 | District-Wide |
| Subtotal Changes in Ongoing Funding | \$ 1,122,480 | |
| Remove One-time - Educator Effectiveness Funding | (25,000) | District-Wide |
| Remove One-time Strategic Plan Development Funding | (37,500) | District-Wide |
| Remove One-time HR Consulting Funding | (60,000) | Human Resources |
| Remove One-time Lawson Software Security Implementation Funding | (100,000) | Information Technology |
| Remove One-time Economic Study Funding | (10,000) | District-Wide |
| Add One-time Fees, Contracts & Services | 125,500 | District-Wide |
| Add One-time Strategic Plan Development Support | 148,880 | District-Wide |
| Add One-time District Initiatives | 247,000 | District-Wide |
| Add One-time HR/Staff Support | 159,592 | District-Wide |
| Subtotal Changes in One-Time Funding | \$ 448,472 | |
| District-Wide Services/Central Administration Total | \$ 1,672,527 | |
| All Program Areas Total | \$ 12,353,644 | |



General Operating Fund (continued)

Summary of Changes in FTE

2014-15 REVISED BUDGET

2,675.488 FTE

ADMINISTRATION CHANGES

| | | |
|--|---------|----------------|
| 602 SUPERINTENDENT'S OFFICE | Change | (0.550) |
| Add Ongoing - Receptionist | 0.200 | |
| Remove - Executive Assistant | (0.750) | |
| 603 DEPUTY SUPERINTENDENT'S OFFICE | Change | 1.250 |
| Add Ongoing - Office Manager | 1.000 | |
| Add Ongoing - Deputy Superintendent | 0.250 | |
| 604 LEGAL OFFICE | Change | 0.100 |
| Add Ongoing - Executive Assistant | 1.000 | |
| Remove - Legal Assistant | (0.900) | |
| 605 CURRICULUM, ASSESSMENT & INSTRUCTION | Change | 0.500 |
| Add Ongoing - Clerical Support | 0.500 | |
| Add Ongoing - Executive Assistant | 1.000 | |
| Remove - Administrative Assistant | (1.000) | |
| 606 BUSINESS SERVICES DIVISION | Change | 9.750 |
| Add Ongoing - Chief Operations Officer | 1.000 | |
| Add Ongoing- Chief Financial Officer | 1.000 | |
| Add Ongoing- Assistant Director for Student Enrollment | 1.000 | |
| Add Ongoing- Executive Assistants | 1.750 | |
| Add Ongoing- ADE Data-District Registrar | 1.000 | |
| Add Ongoing - Student Enrollment Analyst | 1.000 | |
| Add Ongoing- Office Assistant and Administrative Assistant | 3.000 | |
| 608 RESEARCH AND DEVELOPMENT | Change | (5.800) |
| Remove - Assistant Director for Student Enrollment | (1.000) | |
| Remove - ADE Data-District Registrar | (1.000) | |
| Remove - Student Enrollment Analyst | (1.000) | |
| Remove - Office Assistant and Administrative Assistant | (3.000) | |
| Add Ongoing - Research and Assessment Assistant Director | 0.200 | |
| 613 STUDENT SUCCESS | Change | 0.150 |
| Remove One-time - Student Success Director | (0.850) | |
| Add Ongoing - Student Success Director | 1.000 | |
| 617 ELEMENTARY ADMINISTRATION | Change | (0.250) |
| Remove - Executive Assistant | (0.250) | |
| 618 MIDDLE LEVEL ADMINISTRATION | Change | - |
| Remove - Assistant Superintendent | (0.500) | |
| Add Ongoing - Executive Assistant | 0.500 | |
| 619 SECONDARY ADMINISTRATION | Change | (0.250) |
| Remove - Athletic Director | (0.250) | |
| Remove - Executive Assistant | (0.500) | |
| Add Ongoing - Executive Director of Student Services | 0.250 | |
| Add Ongoing - Assistant Superintendent | 0.250 | |



General Operating Fund (continued)

Summary of Changes in FTE (continued)

| | | |
|---|----------|----------------|
| 630 HEALTH | Change | (0.250) |
| Remove - Director of Curriculum - PE/Health & Fine Arts | (0.250) | |
| 631 ART | Change | 0.250 |
| Add Ongoing - Director of Curriculum - PE/Health & Fine Arts | 0.250 | |
| 632 MUSIC | Change | 0.250 |
| Add Ongoing - Director of Curriculum - PE/Health & Fine Arts | 0.250 | |
| 633 PHYSICAL EDUCATION | Change | (0.250) |
| Remove - Director of Curriculum - PE/Health & Fine Arts | (0.250) | |
| 634 LITERACY | Change | (0.650) |
| Remove One-time Secondary Staffing - Teachers | (11.000) | |
| Remove One-time Elementary Staffing - Teachers | (6.547) | |
| Add One-time Secondary Staffing - Teachers | 11.000 | |
| Add One-time Elementary Staffing - Teachers | 6.547 | |
| Budget Reorganization - Math Director | 0.350 | |
| Remove One-time Staffing - Literacy Coach | (1.000) | |
| Remove - Executive Assistant | (1.000) | |
| Add Ongoing - Administrative Assistant | 1.000 | |
| 635 DISTRICT-WIDE INSTRUCTION | Change | 0.600 |
| Add One-time - Administrator on Special Assignment | 0.600 | |
| 642 MAINTENANCE & OPERATIONS | Change | - |
| Budget Reorganization - Automation Control Analyst to HVAC Manager | (0.750) | |
| Budget Reorganization - HVAC Manager from Automation Control Analyst | 0.750 | |
| Budget Reorganization - Maintenance Staff to Locksmith | (1.000) | |
| Budget Reorganization - Locksmith from Maintenance Staff | 1.000 | |
| 643 ENVIRONMENTAL SERVICES | Change | 1.000 |
| Budget Reorganization - Clerical Support to Budget Technician | (0.750) | |
| Budget Reorganization - Budget Technician from Clerical | 0.750 | |
| Add Ongoing - Custodian Manager | 1.000 | |
| 687 HUMAN RESOURCES | Change | 2.000 |
| Budget Reorganization -Executive Director to HR Director | (1.000) | |
| Budget Reorganization - HR Director from Executive Director | 1.000 | |
| Add Ongoing - Director of Staff Development | 1.000 | |
| Add Onetime - HR Director of Recruitment | 1.000 | |
| 688 BUDGET SERVICES | Change | (3.250) |
| Remove - Executive Director of Budget and Procurement | (1.000) | |
| Remove - Executive Assistant | (0.500) | |
| Remove - Budget Analyst | (1.000) | |
| Remove - Budget Technician | (0.750) | |
| 689 INFORMATION TECHNOLOGY | Change | - |
| Budget Reorganization - Project Coordinator to Project Director | (1.000) | |
| Budget Reorganization - Project Director from Project Coordinator | 1.000 | |
| Budget Reorganization - Ed Tech Manager to Ed Tech Director | (1.000) | |
| Budget Reorganization - Ed Tech Director from Ed Tech Manager | 1.000 | |
| Budget Reorganization - IT Service Delivery Manager to IT Service Delivery Director | (1.000) | |
| Budget Reorganization - IT Service Delivery Director from IT Service Delivery Manager | 1.000 | |



General Operating Fund (continued)

Summary of Changes in FTE (continued)

| | | |
|---|------------------|----------------|
| 690 FINANCE & ACCOUNTING | Change | (0.500) |
| Remove - Executive Assistant | (0.500) | |
| Remove - Chief Financial Officer | (1.000) | |
| Add Ongoing - Accountant | 1.000 | |
| 695 PURCHASING | Change | - |
| Budget Reorganization - Purchasing Agent to Purchasing Manager | (1.000) | |
| Budget Reorganization - Purchasing Manager from Purchasing Agent | 1.000 | |
| 698 HEALTH SERVICES | Change | (0.138) |
| Budget Reorganization - CPR Trainer to Operating Funds | (0.400) | |
| Budget Reorganization - Change in Clerical Support Days | (0.119) | |
| Budget Reorganization - Health & Wellness Coordinator from Operating Funds | 1.000 | |
| Budget Reorganization - Medicaid Coordinator from Operating Funds | 1.000 | |
| Remove - LPN Medicaid Health Services | (2.000) | |
| Remove - Medicaid Clerical | (0.119) | |
| Add Ongoing - Audiology Technician | 0.500 | |
| 792 PRINT SHOP | Change | (0.800) |
| Budget Cut - Photocopier Operator | (1.000) | |
| Add Ongoing - Print Shop Manager | 0.200 | |
| 971 EDUCATION CENTER BUILDING | Change | - |
| Budget Reorganization -Head Custodian to Custodian | (1.000) | |
| Budget Reorganization - Custodian from Head Custodian | 1.000 | |
| SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS) | | 3.162 |
| SCHOOL CHANGES | Change | |
| Staffing Formula - Elementary Teachers | (7.847) | |
| Staffing Formula - Middle School Teachers | 1.531 | |
| Staffing Formula - High School Teachers | 6.594 | |
| Staffing Formula - Elementary Paras | 1.934 | |
| Staffing Formula - Middle School Paras | (0.109) | |
| Staffing Formula - High School Paras | 0.613 | |
| Budget Reorganization - Preschool Teacher to Assistant Director (Mapleton) | 0.333 | |
| Budget Reorganization - Preschool Teacher to Assistant Director (Mapleton) | (0.508) | |
| Budget Reorganization - Head of School to Operating Funds | (0.600) | |
| Remove One-time Staffing - High School ESL Teacher | (1.000) | |
| Remove One-time Staffing - Instrumental Music Teachers | (1.027) | |
| Remove One-time Staffing Reserve - Teachers | (8.000) | |
| Budget Cut Redistribution - School Target 1 - Regular Ed Para from SRA Operating | 0.140 | |
| Budget Cut Redistribution - School Target 1 - Regular Teacher from SRA/IM/SSA Contracts | 0.156 | |
| SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS) | | (7.790) |
| TOTAL STAFFING FTE ADDITIONS/REDUCTIONS | | (4.628) |
| 2014-15 REVISED BUDGET | 2,670.860 | 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 \$576.5M capital improvement bond issue approved by voters on November 4, 2014. The funds will be utilized in accordance with the Educational Facilities Master Plan that was approved by the Board of Education on August 12, 2014.



Current planning calls for the issuance of debt in three increments. The first issuance of \$225M will occur on March 31, 2015. This amount will provide the necessary funds to allow for the payment of construction costs, project management and additional staffing needs for the first two to three years of the Phase 1 projects.

Assessing the need

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

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

Educational Facilities Master Plan

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

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



Capital Projects (continued)

Building Fund (continued)

Citizens' Bond Oversight Committee (CBOC)

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

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

Bond Program Commitments

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

The district has committed to:

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

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

Bond Program's Benefit to the Environment

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



Capital Projects (continued)

Building Fund (continued)

Project List

| Educational Facilities Master Plan Budget | |
|---|----------------------|
| | Budgeted Amount |
| Facility Condition (includes over \$8M for Security in school allocations) | \$235,770,000 |
| Program Compatibility | \$44,970,000 |
| Health and Physical Development | \$29,890,000 |
| Sustainability | \$14,820,000 |
| Educational Innovation | \$19,350,000 |
| School Replacement | |
| Creekside | \$17,410,000 |
| Douglass | \$20,570,000 |
| Emerald | \$18,070,000 |
| <i>School Replacement Subtotal</i> | \$56,050,000 |
| District-wide Support Campus | |
| Construct new Transportation facility | \$15,940,000 |
| Construct Technology Training Center and renovate administrative offices | \$19,170,000 |
| Construct District Kitchen | \$10,060,000 |
| Renovate Maintenance/Warehouse building | \$2,340,000 |
| <i>District-wide Subtotal</i> | \$47,510,000 |
| District-wide radio upgrade | \$850,000 |
| IT | |
| Internet and system stability | \$8,430,000 |
| Integrated audio enhancement for every classroom | \$3,510,000 |
| Extend BVSD Internet to select affordable housing projects | \$390,000 |
| <i>IT Subtotal</i> | \$12,330,000 |
| Early Childhood Education | |
| Extend full-day kindergarten opportunities | \$13,800,000 |
| Extend preschool options to more schools | \$8,550,000 |
| <i>Early Childhood Education Subtotal</i> | \$22,350,000 |
| Construct school in Erie | \$39,700,000 |
| Centralized Special Education services | \$6,500,000 |
| Master Plan Subtotal | \$530,090,000 |
| Inflation | \$38,530,000 |
| Program Reserve | \$7,900,000 |
| Master Plan Budget Total | \$576,520,000 |



Capital Projects (continued)

Capital Reserve Fund

Summary

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

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

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

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

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

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

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

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

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

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

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

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



Capital Projects (continued)

Impact of Capital Projects on Operating Budget

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

2006 Bond Program

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

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

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

2014 Bond Program

With the passage of the \$576.5M bond in November 2014, the district is in the early stages of planning and preparation of detailed project lists. The initial impact to the General Operating Fund in the 2014-15 fiscal year as a result of this bond is minimal. Beginning with the 2015-16 fiscal year, the district will have a more detailed presentation of impacts based on which projects are scheduled in the following years.

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 Operating 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.



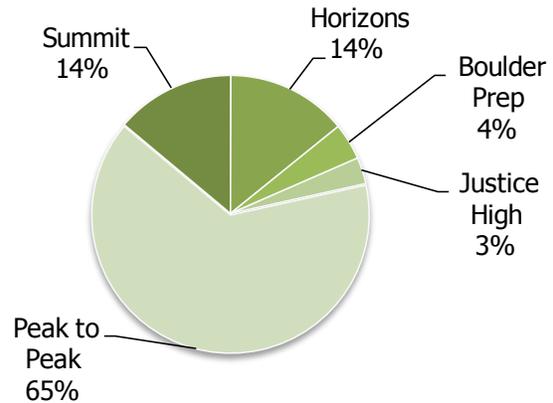
Charter School Fund

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



| | 2014-15 Summit Budget | 2014-15 Horizons Budget | 2014-15 Boulder Prep Budget | 2014-15 Justice High Budget | 2014-15 Peak to Peak Budget |
|---|-----------------------------|-------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| BEGINNING BALANCE | \$ 1,152,174 | \$ 540,586 | \$ 166,637 | \$ 70,126 | \$ 3,094,715 |
| REVENUE: | | | | | |
| Per-Pupil Funding: | \$ 2,444,776 | \$ 2,314,892 | \$ 668,805 | \$ 598,355 | \$ 9,884,090 |
| Override Election Revenue | 770,088 | 764,768 | 204,993 | 81,524 | 3,193,074 |
| Other State Revenue | 69,521 | 65,548 | 18,572 | 14,898 | 293,000 |
| Fundraising Revenue: | 25,000 | - | - | - | 401,000 |
| Athletic Fees | 15,000 | - | - | - | 283,790 |
| Instructional Fees | 51,000 | - | - | - | 294,270 |
| Misc. Revenue | 5,500 | 321,444 | - | - | 1,219,712 |
| CDE Capital Construction: | 29,225 | 27,797 | 15,615 | 12,525 | 236,265 |
| TOTAL REVENUE | \$ 3,410,110 | \$ 3,494,449 | \$ 907,985 | \$ 707,302 | \$ 15,805,201 |
| TOTAL RESOURCES | \$ 4,562,284 | \$ 4,035,035 | \$ 1,074,622 | \$ 777,428 | \$ 18,899,916 |
| TOTAL EXPENDITURES: | \$ 3,397,966 | \$ 3,439,212 | \$ 1,043,777 | \$ 755,149 | \$ 15,757,120 |
| EMERGENCY RESERVE | \$ 101,062 | \$ 102,342 | \$ 30,845 | \$ 22,279 | \$ 463,715 |
| TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS | \$ 3,499,028 | \$ 3,541,554 | \$ 1,074,622 | \$ 777,428 | \$ 16,220,835 |
| ENDING BALANCE | \$ 1,063,256 | \$ 493,481 | \$ - | \$ - | \$ 2,679,081 |
| PROJECTED ENROLLMENT: | Summit 350.0 | Horizons 332.9 | Boulder Prep 93.5 | Justice High 75.0 | Peak to Peak 1,413.8 |



Document Summary

This concludes the Executive Summary portion of the **INTRODUCTORY SECTION**. The purpose of this document is to help the reader understand school finance issues and the process used to create a budget that is fiscally responsible and supports the needs of all students for the upcoming year. The 2014-15 Revised Adopted Budget document provides summary information for a broad look at the financial plan of the district.

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

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

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

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

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

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

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

The 2014-15 Revised Adopted Budget line item detail is available for public review in the Budget Services office and the superintendent's office at 6500 East Arapahoe in Boulder, (720) 561-5114. The 2014-15 Revised Adopted 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, 2014, fiscal year-end, which is also available on the district's Business Services Division web page.



Boulder Valley School District

Excellence and Equity

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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 2014-15: 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. At BVSD, driving forces considered by the board and the superintendent for the 2014-15 budget included: an increase in employer contributions to the Public Employees' Retirement Association (PERA), continuing challenges with the state and local economy, the impact of decisions made by the 2014 legislature, the cost of negotiated contracts with employee groups, and the implementation of the district's strategic plan.

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

BVSD began the budget process with the development of a calendar as presented to the Board of Education on December 10, 2013.

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 2.6 percent. This impact to BVSD was projected at a funding increase of \$8.2M. During the 2014 legislative session, funding was adjusted upward from this original proposal as the final inflation rate was determined to be 2.8 percent. Also, a buy-down of the negative factor of \$110M state-wide was included in the state budget. This additional funding has been included in this proposed budget, in addition to additional revenues and expenditures for targeted programs and services beyond the governor's original proposal.

The district's mill levy override is projected to grow by \$2.2M 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
- Five meetings with the superintendent's budget advisory committee
- Numerous meetings with the District Accountability Committee, District Parent Council, and District Leadership Team



Budget Development Process (continued)

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 2014-15 budget. Additional opportunities for input are available prior to budget adoption at the regularly scheduled Board of Education meetings on May 27 and June 10.

Also, district staff maintains a "BVSD Financial Transparency" section within the district's website to provide significant amounts of district financial information and links to other data sources with the goal of increasing transparency and understanding regarding all financial aspects of the district. This website aligns with the state statute related to fiscal transparency. The link can be found on the main page of the district's website at www.bvsd.org.

Finally, Board of Education meetings held during April and May provided an opportunity for the general public to contribute direct input to the board regarding the budget, as agenda item IV at each meeting is set aside for public participation. Each speaker is allotted two minutes to discuss district topics of interest to the individual. The board takes public comments into consideration during the budget development process.

Analysis Two worksessions and one regular board meeting were held with the Board of Education - February 18, March 11, and April 15, 2014. The board discussed budget development priorities and reviewed the assumptions and projections for 2014-15.

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 22, 2014.

Proposed Budget The proposed budget reflects staff compensation of steps and lanes on salary schedules, a 2.8 percent cost of living adjustment, savings from senior staff turnover, a 7.5 percent increase to the district-paid health insurance premium, and an increase in the district-paid PERA rate. Ongoing funding is allocated for staffing anomalies and appeals, and literacy intervention services. Further details and other budget adjustments are included in the "Budget Adjustment Plan" in the Introductory Section of this document.

Budget Adoption After the presentation of the 2014-15 Proposed Budget on May 27, 2014, the Board of Education will continue discussions at scheduled board meetings until the adoption of the 2014-15 budget on June 10, 2014.

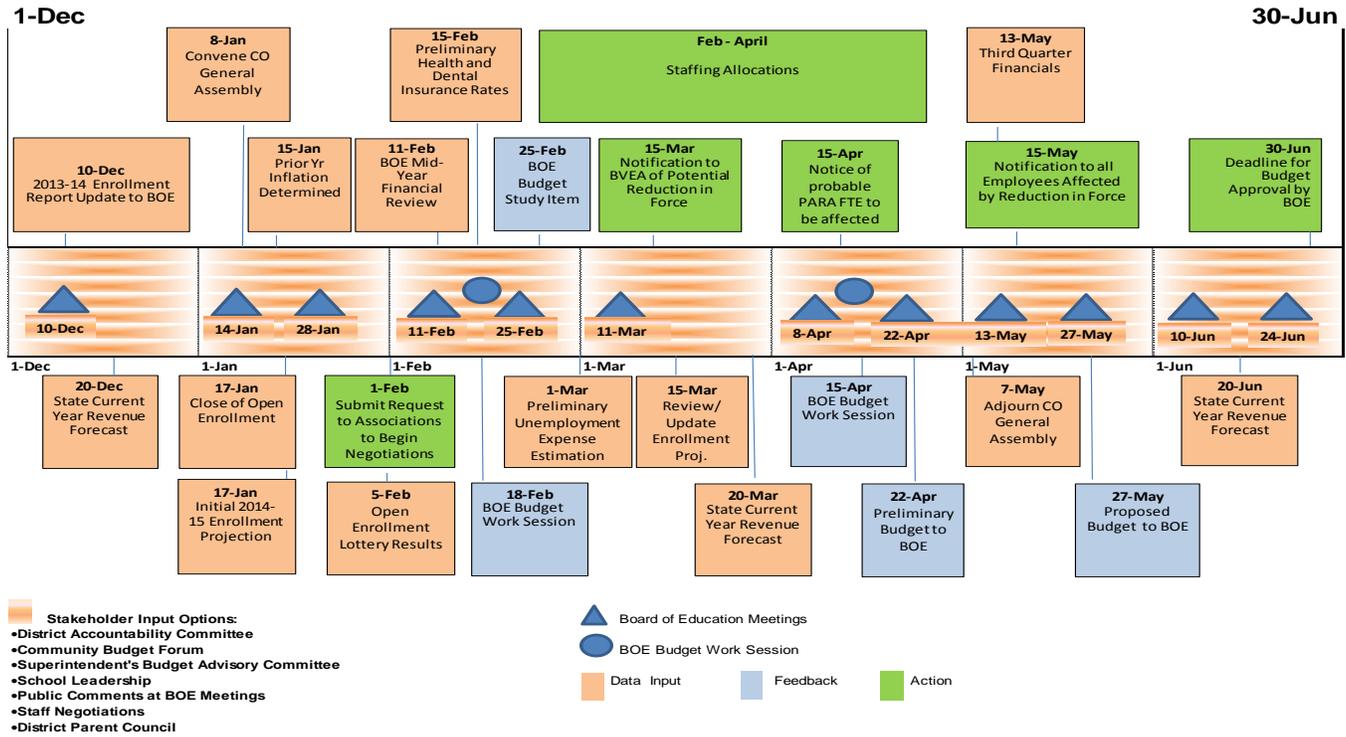
Budget Revision The final phase of budget development will be the modification of the June adopted budget based on final 2013-14 financial data and updated enrollment information gained during the first two months of school. This budget development process is consistent with current Colorado statutes that require a proposed budget be presented to the board by June 1 and adopted by June 30. The law provides the opportunity for a board of education to adjust revenues and expenditures through January 31 of the fiscal year.

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

The following charts summarize the process, timelines, and decision points of the budget development process for both the proposed and revised budgets. From year to year, the timeline varies only slightly as statutory and contractual deadlines provide the milestones for the process. Similarly, information and data generally becomes available in a parallel timeline to the previously mentioned milestones with variations driven by the legislative process and staff negotiations.

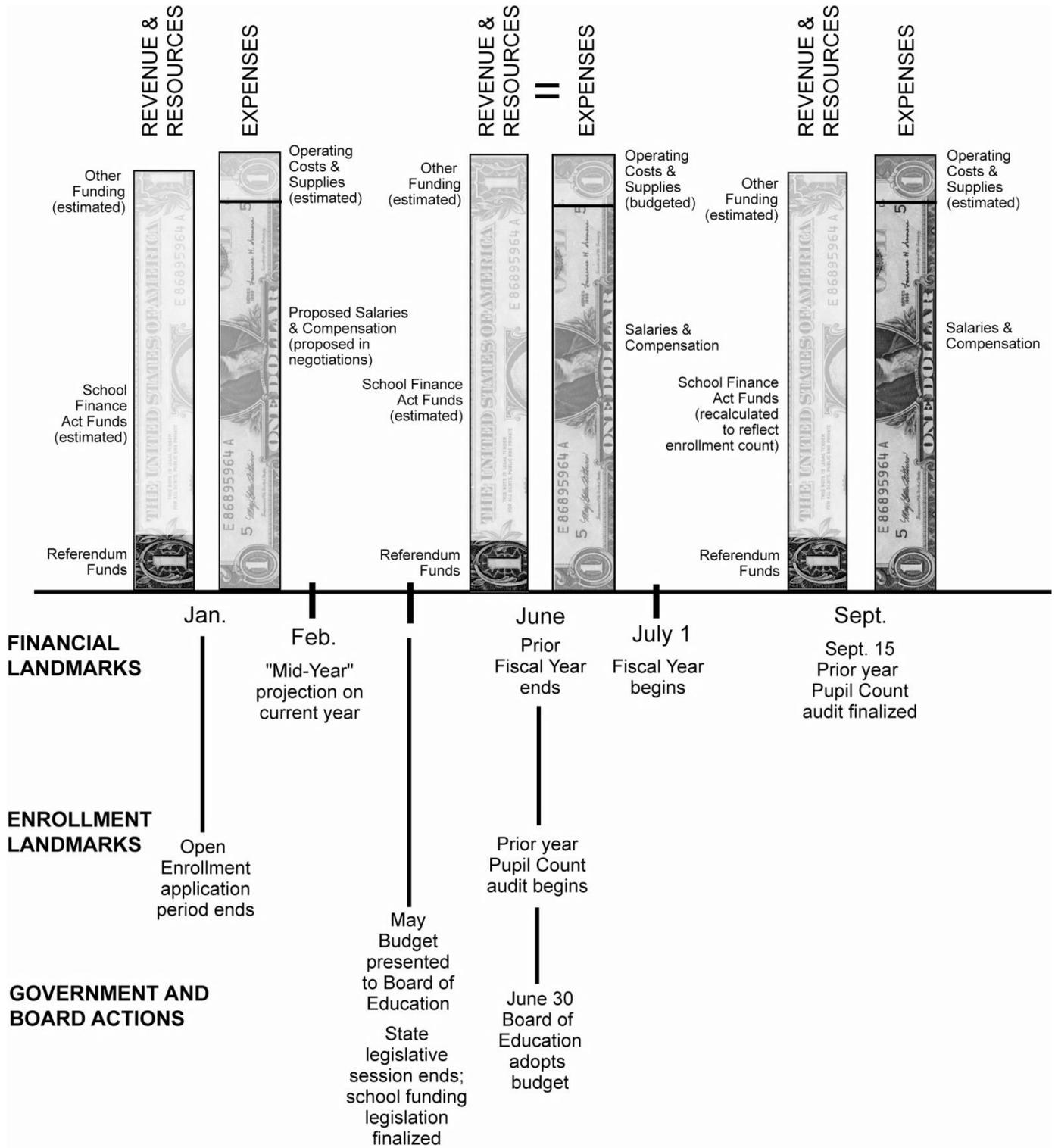


Budget Development Process (continued)



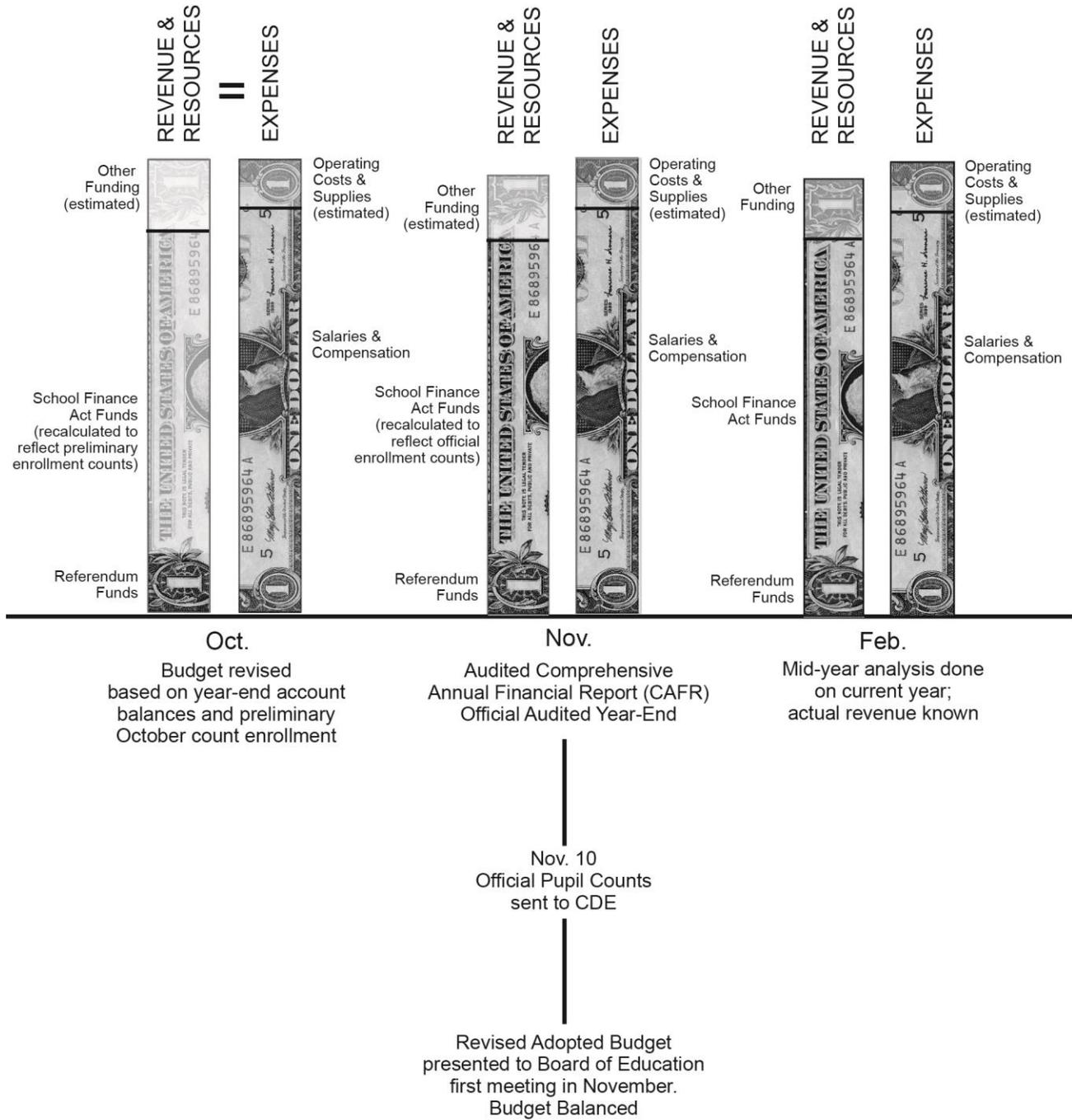


Budget Development Timeline





Budget Development Timeline (continued)





Vision, Mission and Value Statements

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

Vision

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

Mission

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

Value Statements

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

Although the current state funding plan for K-12 education creates a challenging environment within which operations must continue, district administrators are committed to the course our learning community is taking in 2014-15 as we work toward the mission, vision, and goals at both the district and school levels. These goals and values reflect the district's determination to move a very high achieving district to greater levels of excellence and equity in academic achievement.

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



Goals and Strategies – 2013-2018

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

This lengthy, thorough and inclusive goal-setting process began in November 2012 and ended on June 25, 2013 when the three goals listed below were adopted by the Board of Education. Significant work is under way to create operational strategic plans to attain these new goals.

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

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

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



The following strategies will be used to attain these goals:

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

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

Strategic Planning

In the fall of 2013, the superintendent and deputy superintendent initiated the Superintendent's Strategic Planning Steering Committee to begin the development of a district strategic plan to help meet the district’s goals. A 23 member Steering Committee was formed that is represented by the superintendent and deputy superintendent as well as senior staff, principals, teachers, community members, professional staff, classified and non-licensed staff.



Strategic Planning (continued)

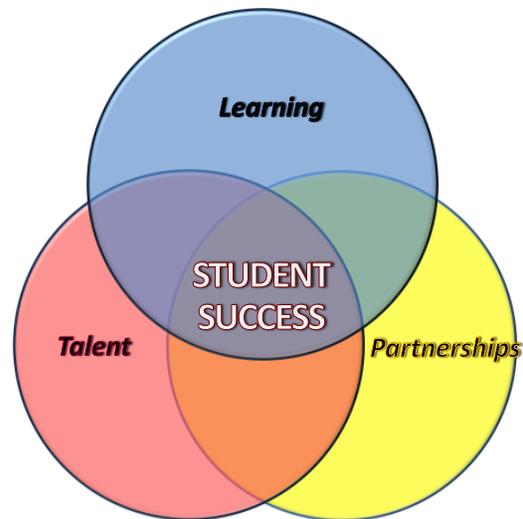
The work of this committee consists of interpreting the district Mission, Vision, Goals and Strategies; identifying what it will look like when the district achieves goals; and what BVSD will be doing as a community to meet the district goals. The committee will also assist with identifying focus and action areas and develop Action Design Team Purpose Statements as teams are formed.

During the initial planning process, the committee began to identify future work and focus areas within the district. They saw three major themes or focus areas emerge: Talent, Learning, and Partnerships.

- Talent
 - Professional Development: Licensed Staff
 - Professional Development: Classified & Non-Licensed
 - Professional Development: Professional/Technical & Administration
 - Performance Evaluation: Licensed Staff (Educator Effectiveness)
 - Performance Evaluation: Classified, Professional-Technical, & Other Non-licensed Staff
 - Attract, Recruit, Hire and Retain Across Employee Groups

- Learning
 - Effectiveness & Learning - Assessment
 - Multi-Tiered Systems of Support (MTSS)
 - Early Childhood (PK-2)
 - Literacy
 - Mathematics
 - Successful, Curious, Lifelong Learners
 - Healthy, Safe and Equitable Learning Environment
 - Learning Time

- Partnerships
 - Community Partnerships
 - Volunteer Partnerships
 - Parent & Family Partnerships



With these focus areas in mind, 16 Action Design Teams, referenced above, were created and from May through September 2014 each Team will meet to develop Action Plans for future work that will help the district meet its goals. Teams are comprised of 8-10 staff and community members. Each Design Team has three to four purpose statements to guide the work of designing action plans.

The work of the Action Design Teams is intended to build on existing work and structures; therefore, teams will be considering present practices in their work. Each team will relay their findings that will help determine the effectiveness of the work and consider the importance of *Equity and Excellence* in the design.

Every Action Design Plan will take into account the needs and the future of our stakeholders. Consideration is given to the BVSD values of equity, including the full range of cultural responsiveness, respect, and fairness. Unique needs are addressed to include those who require special education and/or gifted and talented support or come from marginalized backgrounds. Attention is given to the infusion of educational technology as a necessary component of daily practice and pedagogy. Lastly, a necessary component is a process for determining action plan effectiveness.



Connecting Budgets to Goals

The 2014-15 "Budget Adjustment Plan" found in the Introductory Section of this document contains a listing of the significant changes to the budget for the ensuing fiscal year. The 2014-15 Revised Adopted Budget contains base ongoing funding additions, prior year one-time expenditures removed and returning or new one-time budget expenditures added. \$1.74M of literacy services in the 2013-14 Revised Adopted Budget were specified as one-time expenditures, therefore identified for removal in 2014-15. New state revenues allowed these services to be shifted to ongoing resources in the 2014-15 Proposed Budget. Total budgeted funds are targeted to address the district goals in the following ways:

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

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

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

- Advancement via Individual Determination (AVID) Program – provide support and training for middle and high school students who will be the first in their families to attend college.
- Transportation Fund – support program implementation as well as special needs assistance and access to academic programs.
- Preschool – support early education programs and participating families to give all children a strong developmentally appropriate start, create positive early childhood environment, and support kindergarten readiness.
- Early Literacy Support – targeted literacy instruction through Reading Recovery and Levelled Literacy Intervention at the elementary grades.
- Summer and After-School Programs – enrichment and intervention programs for students to increase student success.
- Professional Development – new strategies and improved practices that ensure excellence and equity for every student.

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

- Truancy Services – funding for attendance advocate staff.
- Capital Reserve Fund – remodeling and construction of facilities to create safe, clean, and healthy environments.
- Positive Behavior Support (PBS) – decision-making frameworks and strategies for school staff, parents, students, and their communities about their attitudes and behaviors consistent with those values.
- Multi-Tiered System of Support – strategies and professional development for all staff in the knowledge and skills to address unique needs of students and personalize the education experience.



Basis of Budgeting and Accounting

Colorado Local Government Uniform Accounting and Budget Laws require that a budget be adopted and reported for all funds. Total expenditures for each fund may not exceed the amount appropriated. Appropriations for a fund may be increased provided they are offset by unanticipated revenue. All appropriations lapse at the end of the fiscal year. Supplemental appropriations that alter the total expenditures of any fund must be approved by the Board of Education.

The 2014-15 Revised Adopted Budget was prepared in compliance with the revenue, expenditure, tax limitation, and reserve requirements of Section 20 of Article X of the State Constitution (TABOR Amendment). TABOR prohibits school districts from increasing taxes, mill levies, revenues, or spending except by statutory defined limits. TABOR also mandates "emergency reserves" of three percent of total government spending.

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

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

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

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

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

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

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



Financial Information

Internal Control

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

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

Single Audit

As a recipient of federal, state, and local financial assistance, the district is responsible for ensuring that adequate internal controls are in place to guarantee compliance with all related applicable laws and regulations related to financial programs. As a part of the district's single audit, tests are made to determine the adequacy of internal control, including that portion related to federal award programs as well as to determine that the district has complied with applicable laws and regulations, contracts, and grants. The results of the district's single audit for the fiscal year ended June 30, 2014, provided no instances of material weaknesses or significant deficiencies in internal control or material violations of applicable laws, regulations, contracts, and grants.

Budgeting Controls

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

Cash Management

The cash management and investment practices of the district follow BVSD's Board of Education Investment Policy and state law. The district's investments are managed in a manner that optimizes the return on investments and minimizes risk while providing needed liquidity. The board receives a quarterly investment portfolio report in the regular quarterly financial report. In order to meet its cash flow requirements the district will participate in the State of Colorado's Interest Free Loan Program. This program allows the district to borrow funds from the State Treasury as needed to fund its operations, repaying those funds once property tax revenues begin flowing into the district in March. In June 2014, district staff requested authorization from the board to borrow an amount similar to that of 2013-14 from this program for the second half of the 2014-15 fiscal year. All funds will be repaid to the State Treasury by June 30, 2015.



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, 2014, as well as previous fiscal years, can be found on the district's website at: <http://bvsd.org/businessservices/accounting/Pages/default.aspx>.



Governing Policies

The 2014-15 Revised Adopted Budget is developed in accordance with policies and procedures adopted by the Board of Education. The district has a vast array of policies from which to operate. After careful deliberation, the board approves policies that are then implemented through specific regulations and procedures. Specific policies that pertain to the development and implementation of the district budget are described below, and the entire policy statements have been included in the Informational Section of this document. The policies referenced throughout this document may be found on the district website at: <http://bvsd.org/policies/Pages/default.aspx>.

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

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

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

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

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

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

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

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.

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.



Governing Policies (continued)

Revenues from State/Federal Tax Sources (DEB/DEC/DFC) - Except for non-categorical state and federal funds received by the school district to support the General Operating Fund budget, other outside funds received for any project requiring the expenditure of school district funds and/or the cooperative.

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

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

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

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

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

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

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

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

Salary Deductions (DLB & DLB-R) - Deductions shall be made from the compensation of all employees for federal and state income tax in keeping with federal and state requirements. The superintendent authorizes deductions for PERA, credit union, savings bond, life survivor's insurance, health and dental insurance, tax savings plans, employee 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. (The Tuition-Based Preschool Fund, a special revenue fund, was consolidated into the Preschool Fund beginning with the 2014-15 Proposed Budget.)

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

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

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

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

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

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

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

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

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

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.



Type and Description of Funds (continued)

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

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

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. (This fund was consolidated into the Preschool Fund beginning with the 2014-15 Proposed Budget.)

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

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

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

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

41 – 2006 Building Fund: This fund is required by Colorado law and is used to fund ongoing capital needs such as site acquisition, major maintenance, and equipment purchases that are funded through the issuance of long-term debt.

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

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

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



Type and Description of Funds (continued)

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

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

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

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

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

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



Definition of Account Code Structure

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

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

Operating Funds

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

Special Revenue Funds

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

Debt Service Fund

- 31 = Bond Redemption Fund

Capital Project Funds

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

Internal Service Funds

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

Fiduciary Funds

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

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

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

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

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



Definition of Account Code Structure (continued)

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

0010-1799 = Instructional
1800-2099 = Co-curricular Activities
2100-2999 = Support Services
3000-3399 = Non-instructional Services
3400-3999 = Adult Education
4000-9900 = Facilities Acquisition and Construction Services, Other Uses, Reserves

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

1XX = Salaries
2XX = Benefits
3XX = Purchased Professional and Technical Services
4XX = Purchased Property Services
5XX = Other Purchased Services
6XX = Supplies
7XX = Property & Equipment
8XX = Other Objects
9XX = Other Uses of Funds

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

100-199 = Administration
200-207 = Classroom Instruction
210-220 = Instructional Support
231-242 = Other Support
300-371 = Professional Support
380-382 = Computer Technology
400-424 = Paraprofessionals
500-516 = Office/Administrative Support
600-636 = Crafts, Trades, and Services

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

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



Definition of Account Code Structure (continued)

Revenue and Expenditure Accounts

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

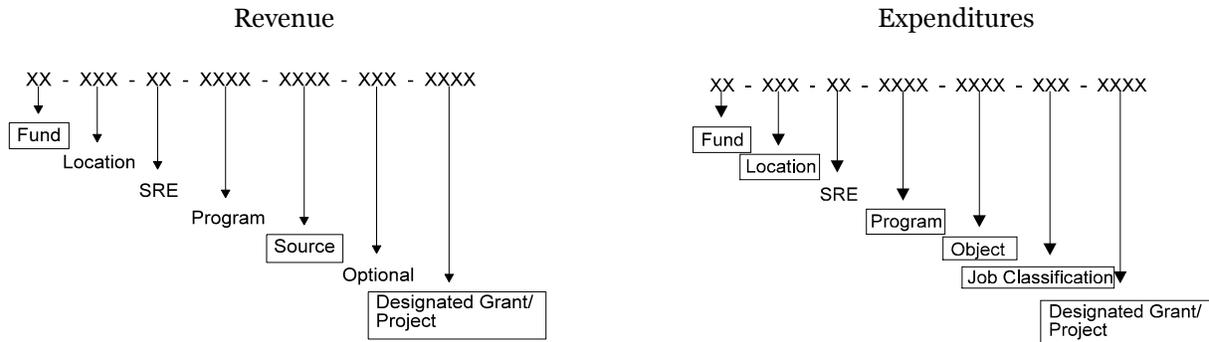
Revenue Dimensions

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

Expenditure Dimensions

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

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





Facilities, Land/Buildings, Communities and Geographic Information

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)

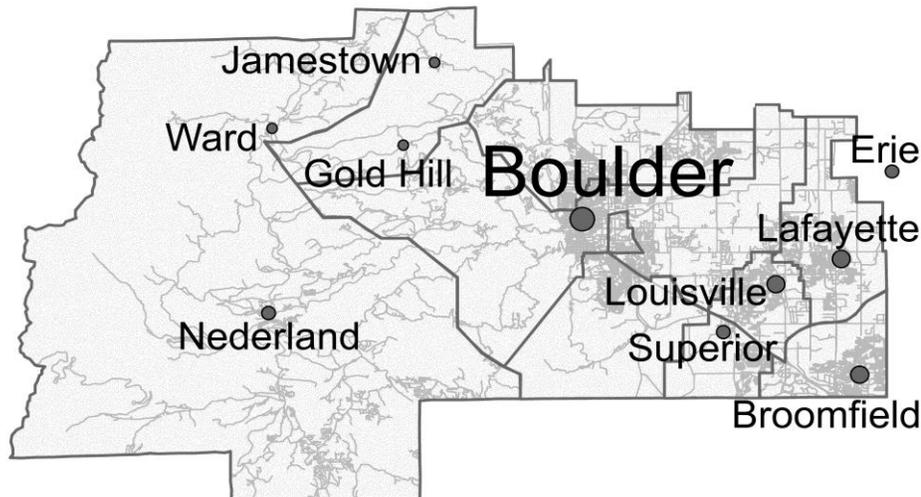
7 Total

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

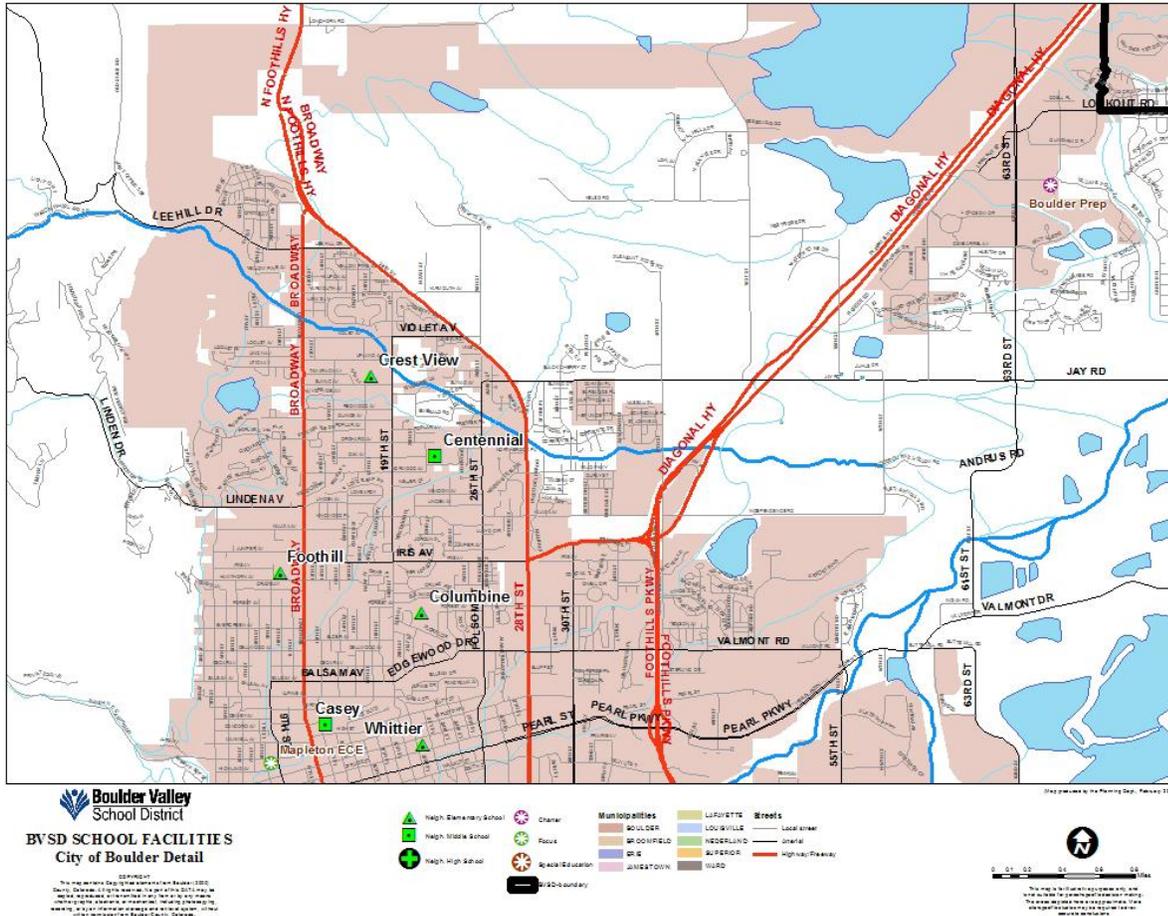
The Boulder Valley School District encompasses the communities of Boulder, Broomfield, Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, and Ward.





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

North Boulder County Area

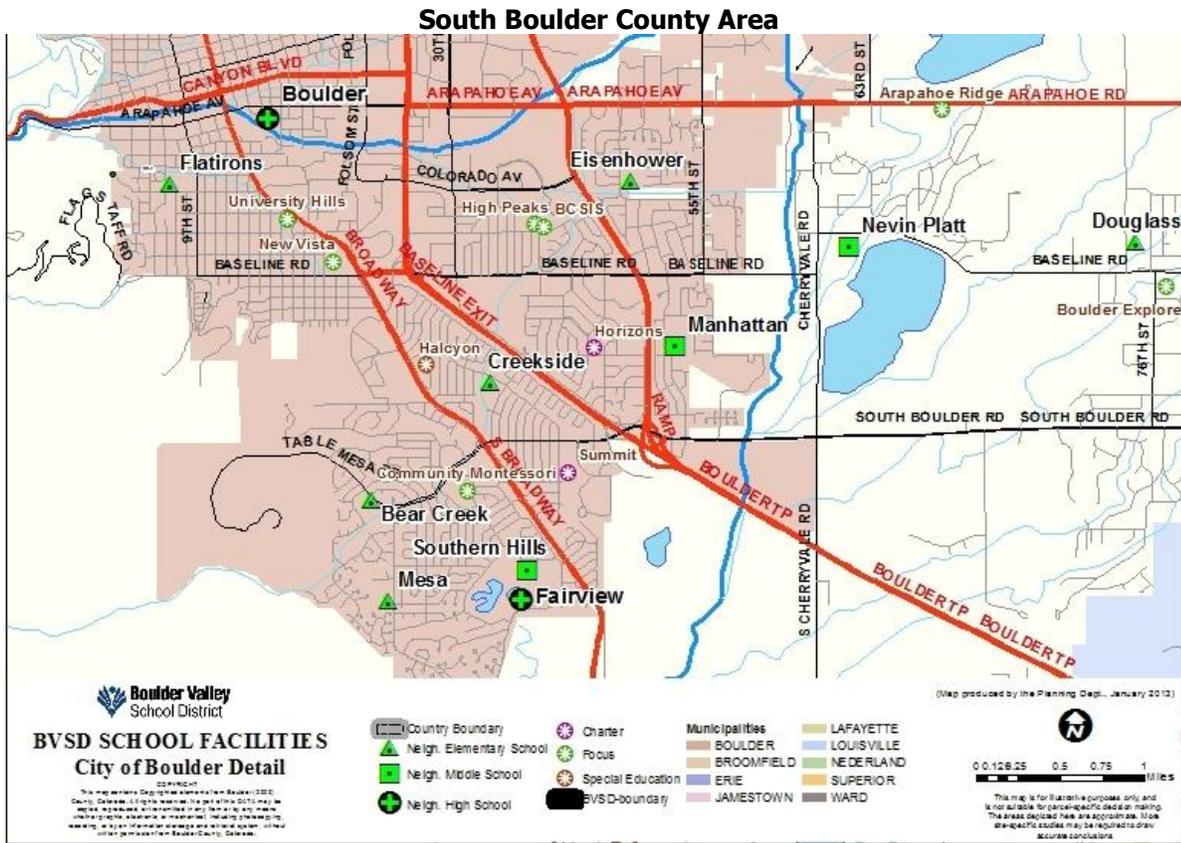


Crest View Elementary
 Centennial Middle
 Foothill Elementary
 Columbine Elementary
 Casey Middle
 Whittier Elementary

Boulder Preparatory High
 Heatherwood Elementary
 Mapleton Early Childhood Center



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



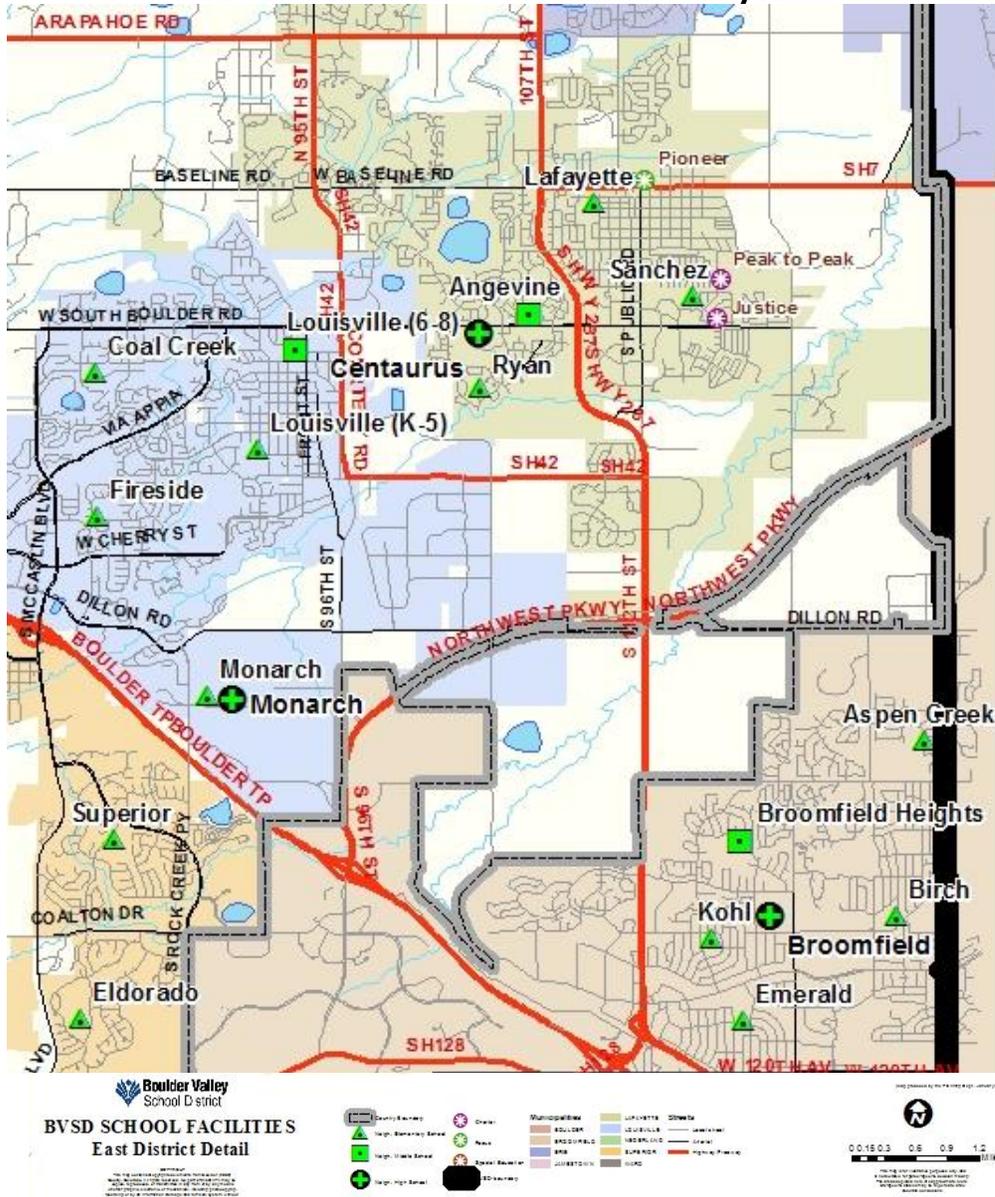
Boulder High
 Flatirons Elementary
 University Hill Elementary
 New Vista High
 Halcyon Middle/Senior
 Creekside Elementary
 Community Montessori
 Summit Middle
 Southern Hills Middle
 Bear Creek Elementary
 Mesa Elementary
 Fairview High

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)

East Boulder and West Broomfield County Areas



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

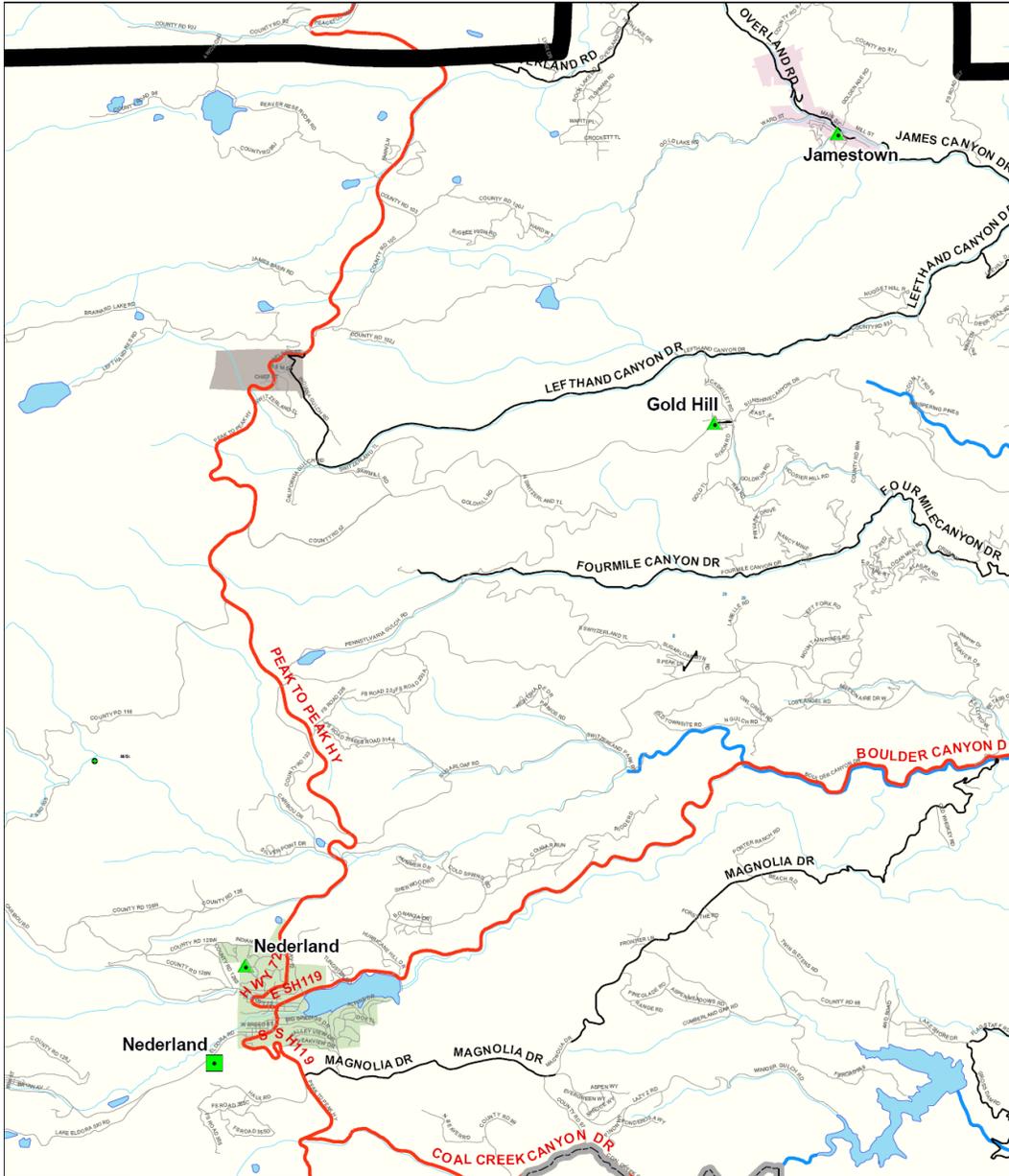
Broomfield

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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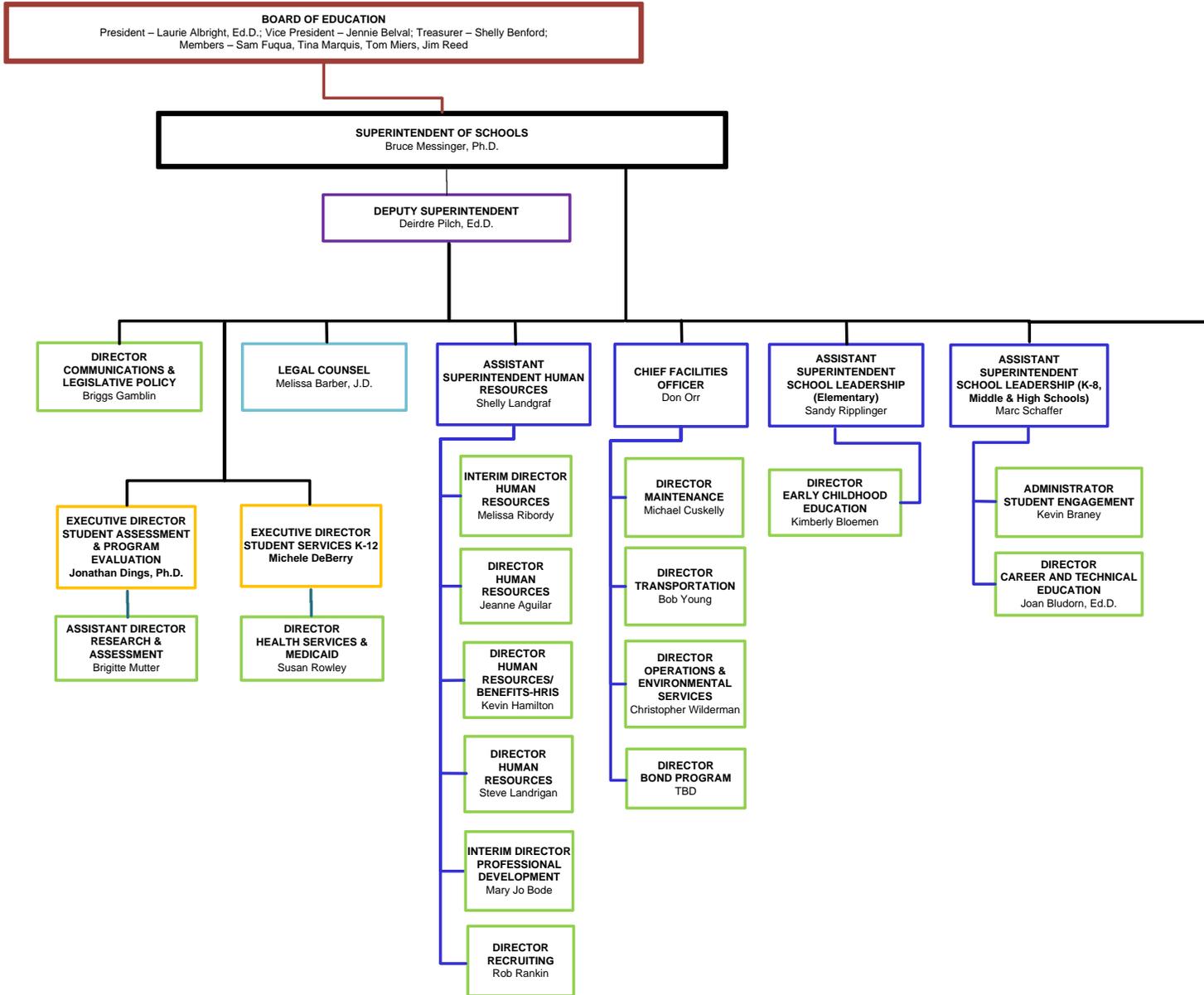


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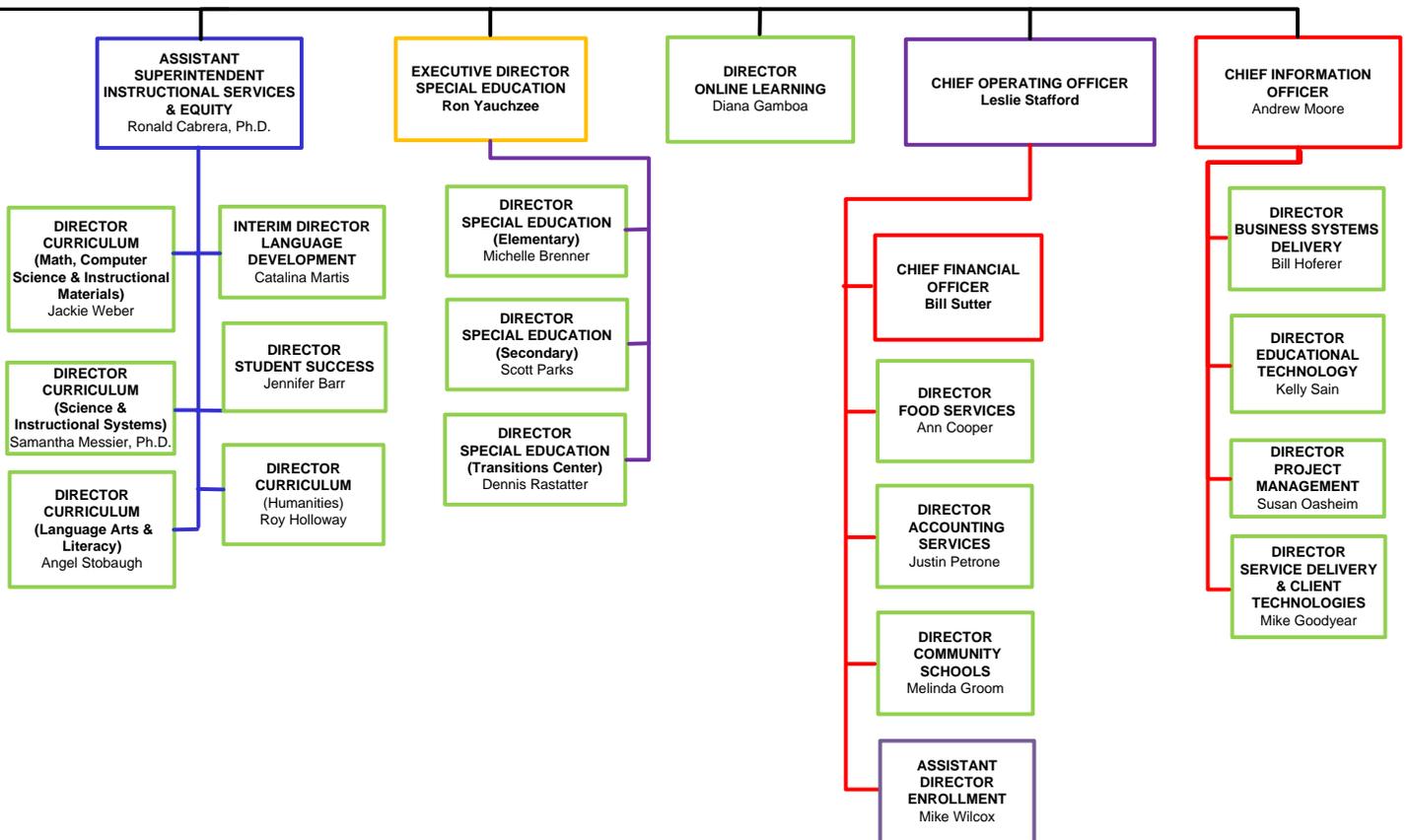


District Organization
 (As of January 20, 2015)





District Organization
 (As of January 20, 2015)



Organizational Section – Our School District



Organizational Structure and Operating Departments

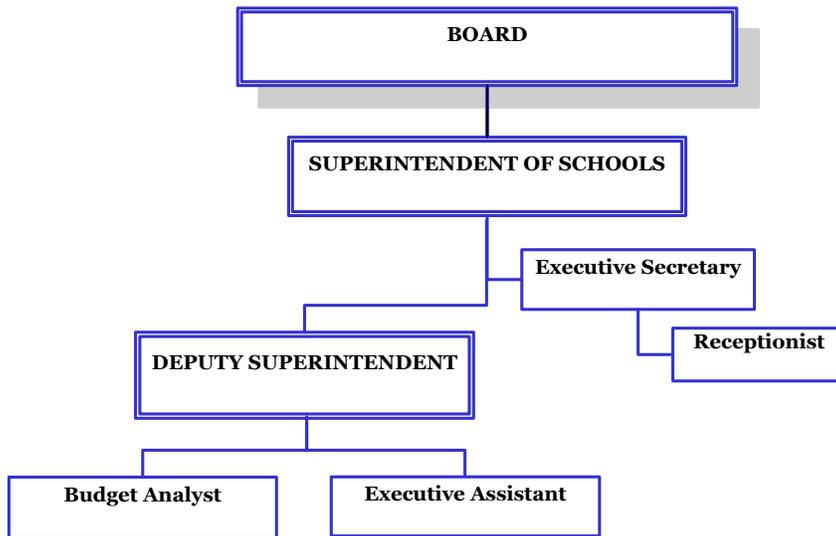
General Administration

The organizational architecture of the Boulder Valley School District is designed around two main functional areas: Operational and Academic services, under the leadership of the superintendent and academic programs directed by the deputy superintendent. These areas are described below with major divisional substructures outlined.

BOARD OF EDUCATION (628)

President: Laurie Albright

Purpose: To achieve the vision of the district to develop our children’s greatest abilities and make possible the discovery and pursuit of their dreams, which when fulfilled will benefit us all. We provide a comprehensive and innovative approach to education and graduate successful, curious lifelong learners who confidently confront the great challenges of their time.



SUPERINTENDENT’S OFFICE (602)

Superintendent: Bruce Messinger, Ph.D.

DEPUTY SUPERINTENDENT (603)

Deputy Superintendent: Deirdre Pilch, Ed.D.

Purpose: The Boulder Valley School District superintendent is accountable to the seven-member elected Boulder Valley Board of Education. The superintendent serves as the Chief Executive Officer and is the administrative and instructional leader of the district. The deputy superintendent supports the superintendent in district-wide leadership and supervises Student Engagement, Human Resources, Online Learning, Special Education, and Student Services. As such, they are responsible for supervising and leading the district to realize the vision, mission, values, and goals adopted by the Board of Education. They are responsible for the development and execution of a district strategic plan intended to operationalize the identified goals of the district within the context of its approved vision, mission, and values statements.



District Organizational Operating Departments (continued)

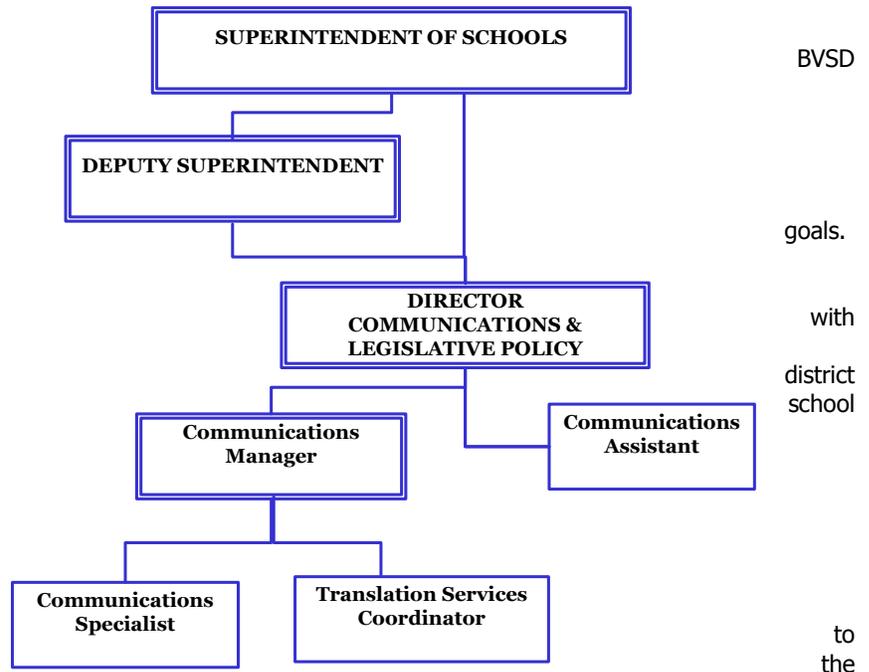
General Administration (continued)

COMMUNICATIONS & TRANSLATION (668)

Director of Communications & Legislative Policy: Briggs Gamblin

Purpose: The Division of Communications and Translation is responsible for the development, implementation, and evaluation of the district’s communications activities. The goals of the communications actions are based on the district’s long-range goals as adopted by the Boulder Valley Board of Education and include:

- Keep employees and the public informed about the high quality of educational programs and student achievements.
- Partner with BVSD students, families, staff, and community members to create constructive community dialogue about district goals.
- Direct BVSD state legislative policy through oversight of the district’s contract lobbyists in compliance with the annual BVSD legislative platform in collaboration with the superintendent and the appointed board legislative liaisons.
- Manage district brand and assist schools/departments in their co-branding efforts.
- Engage in genuine, constructive communications with diverse communities in various media.
- Work with Information Technology to maximize communications value of BVSD website.
- Produce and deliver high quality education-based programming on public educational cable television station.
- Positively represent the district as the primary media contact for BVSD.
- Provide, as needed, written and verbal translation that is excellent and culturally proficient.



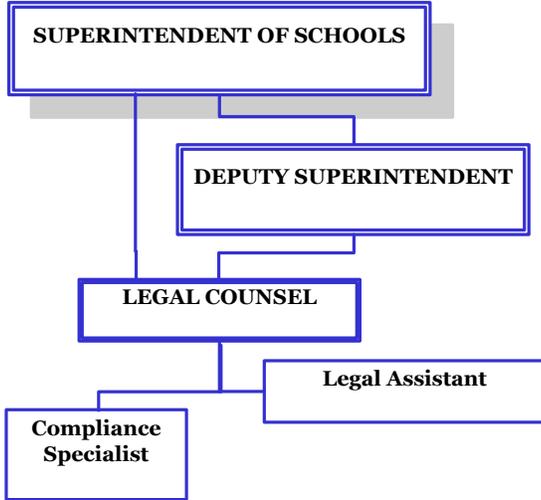
Indicators of Demand: The district communications office incorporates the affirmative district communications efforts detailed above while recognizing that a significant amount of BVSD communications staff time (estimated at 15-20 percent) is taken up in addressing unexpected communications challenges such as print and broadcast media inquiries, school emergencies, and open records requests.

The interpretation and translation office coordinates all requests from the district and schools for interpretation and translation services. The coordinator often personally provides the required Spanish translation and interpretation services for district level needs. Assessments of potential bilingual staff are also currently conducted by this office. Over 85 languages are spoken by families in our district; 55 percent of those families require oral interpretation or written translation in order to comprehend and become engaged in the educational system and their student’s progress.



District Organizational Operating Departments (continued)

General Administration (continued)



LEGAL COUNSEL (604)

Legal Counsel: Melissa Barber, J.D.

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



District Organizational Operating Departments (continued)

Student Services K-12

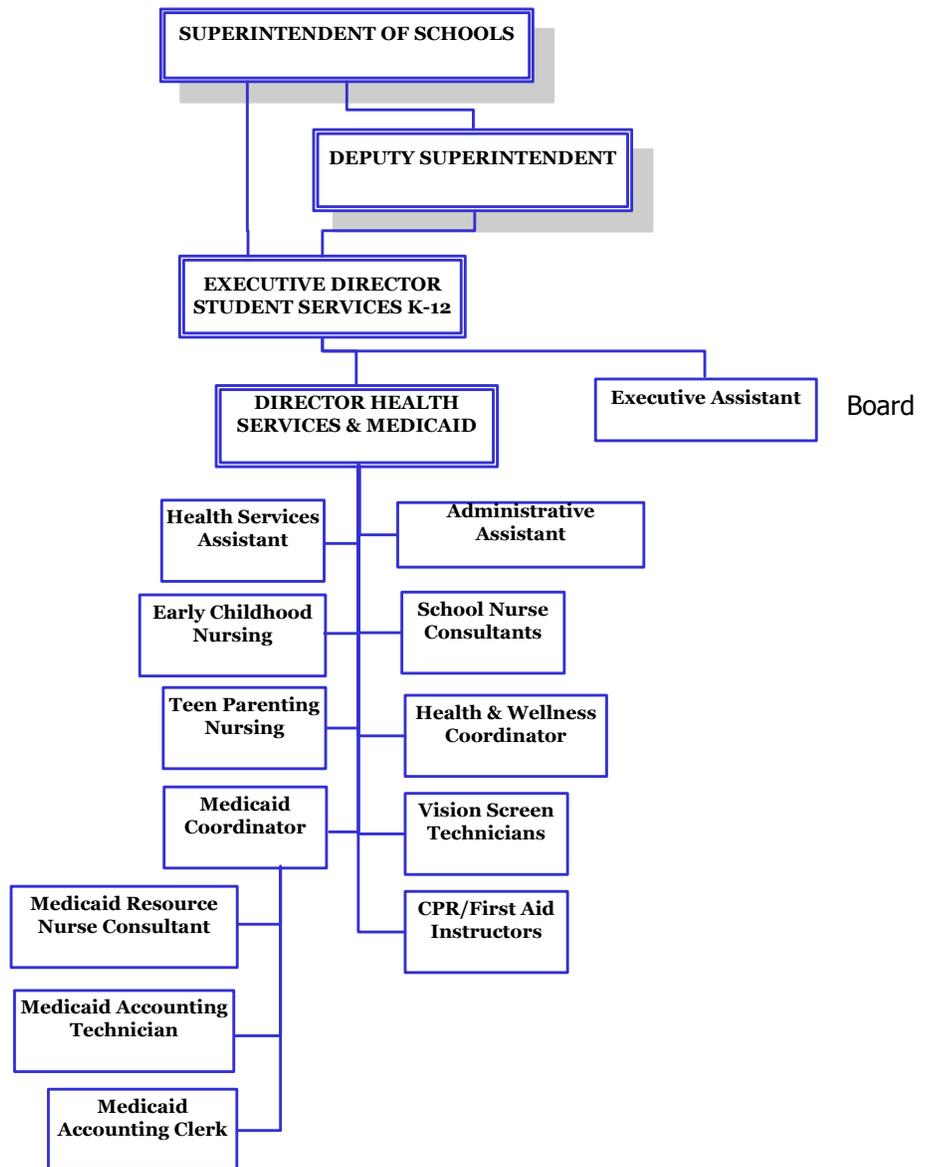
STUDENT SERVICES K-12 (635)

Department Head: Michele DeBerry

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





District Organizational Operating Departments (continued)

| |
|-------------------------------------|
| Health Services and Medicaid |
|-------------------------------------|

HEALTH SERVICES AND MEDICAID (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, administer medications, and maintain student health information. Health Services collaborates with school health endeavors district-wide and maintains a health and wellness coordinator position. Other duties include care planning for students with identified health conditions, creating health reports for Special Education evaluations, 504 reports, and regular education students with health concerns. They manage the Red Cross certified First Aid, CPR, and defibrillator instructors for the district and offer multiple classes in these areas. The department manages minor and major public health concerns, especially infectious diseases in collaboration with the local and state health departments. State required vision and hearing screenings are performed by Health Services screening teams. The School Medicaid program is managed by a Medicaid coordinator hired by the department and this division brings multiple resources back into the district to meet the unmet health needs of the students and district community.

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

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

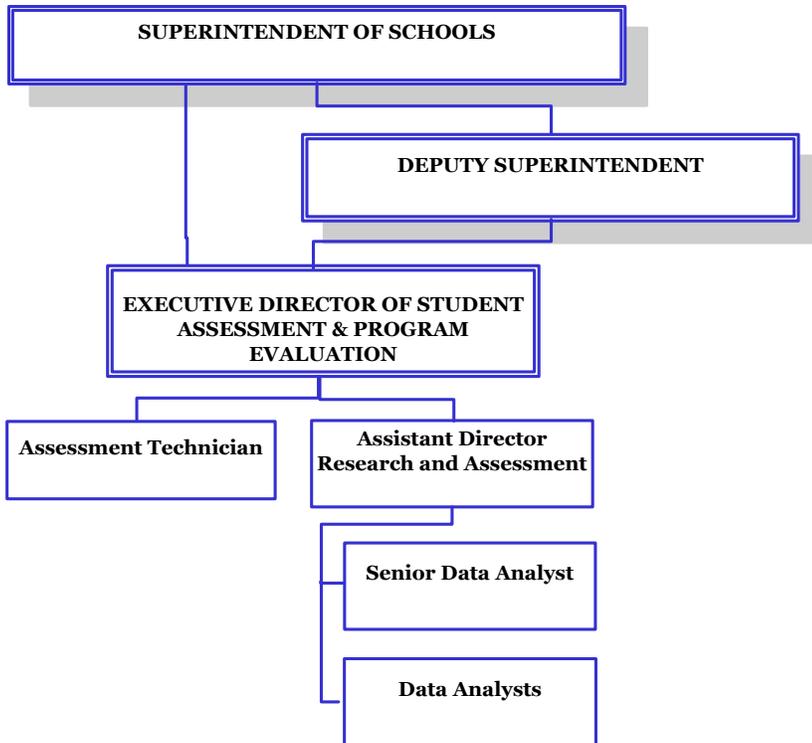


District Organizational Operating Departments (continued)

Student Assessment & Program Evaluation

STUDENT ASSESSMENT & PROGRAM EVALUATION (608)

Executive Director: Jonathan Dings, Ph.D.



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

Goals:

- Provide leadership and service in the use of data to maximize student

learning and achievement.

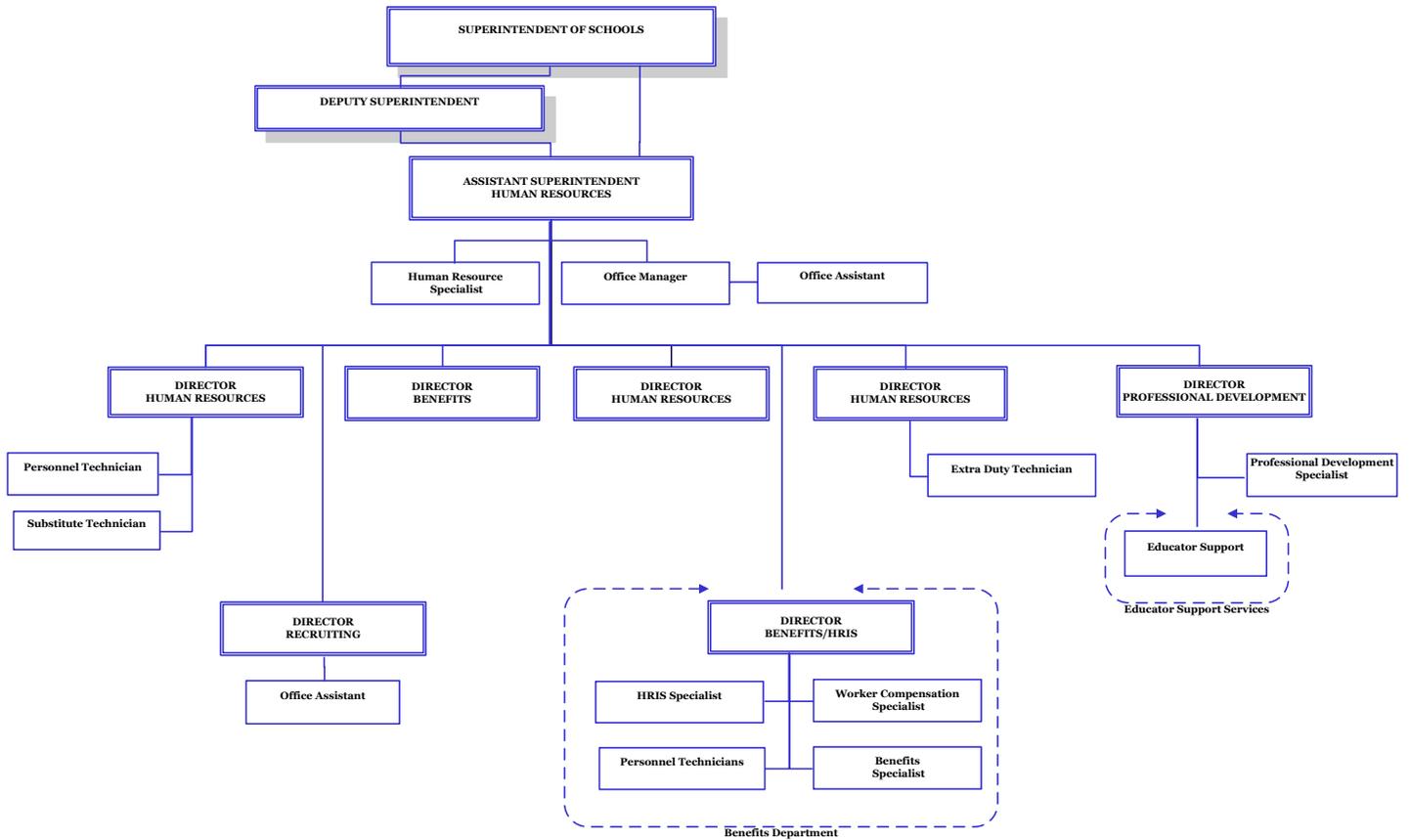
- Foster community collaboration and develop partnerships that promote district priorities and student achievement.
- Provide leadership and service in the use of data to promote understanding and to reduce discrepancies in achievement between groups of students.
- Provide service in evaluation of staff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

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



District Organizational Operating Departments (continued)

Division of Human Resources





District Organizational Operating Departments (continued)

Division of Human Resources (continued)

HUMAN RESOURCES (687)

Assistant Superintendent of Human Resources: Shelly Landgraf

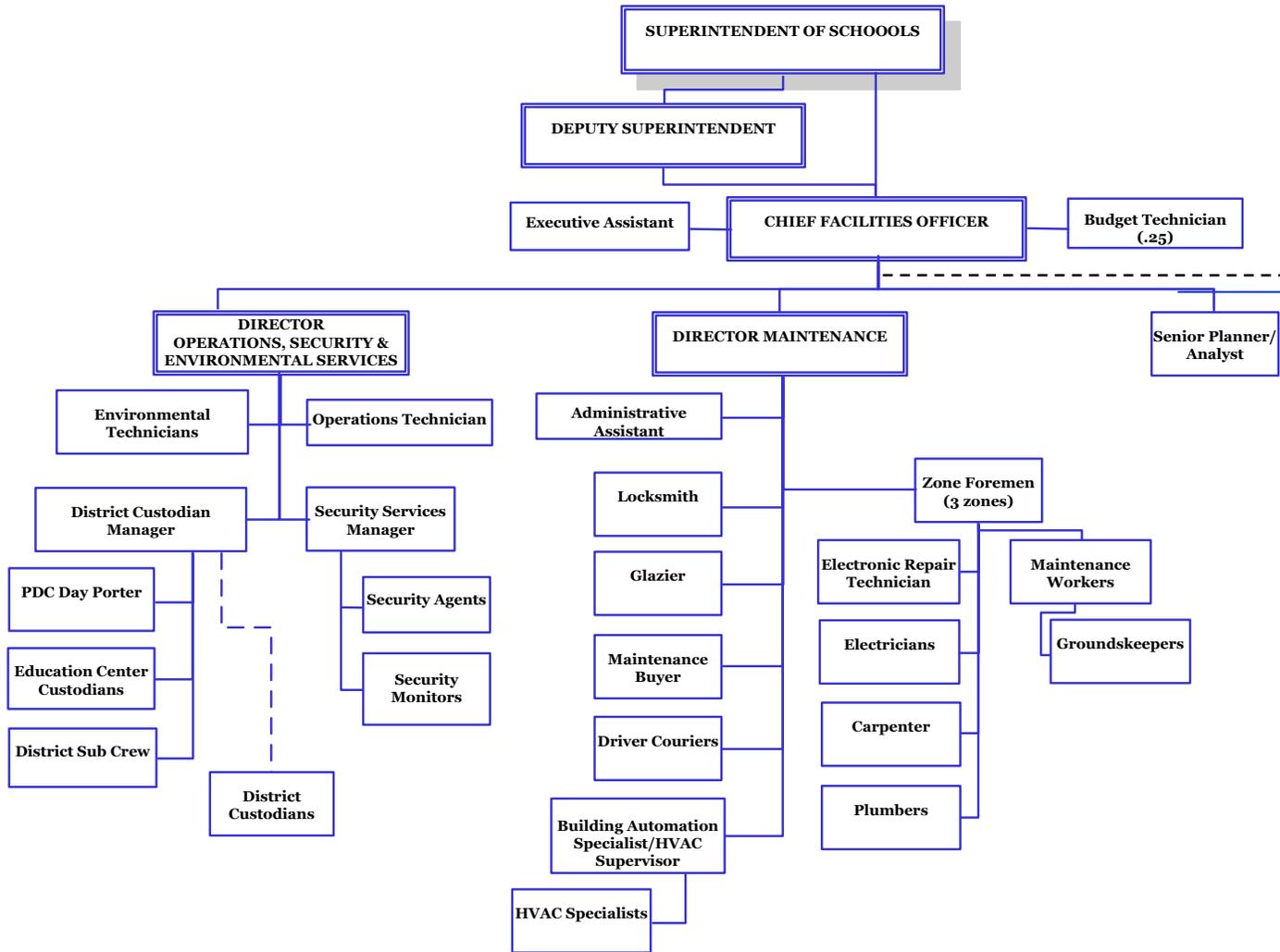
Purpose: The Human Resources Division provides personnel services for the Boulder Valley School District, including: recruitment, selection, hiring, staffing, procedures/policies, ongoing employee relations, contract negotiations, contract administration, and record keeping. In addition, leadership is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

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



District Organizational Operating Departments (continued)

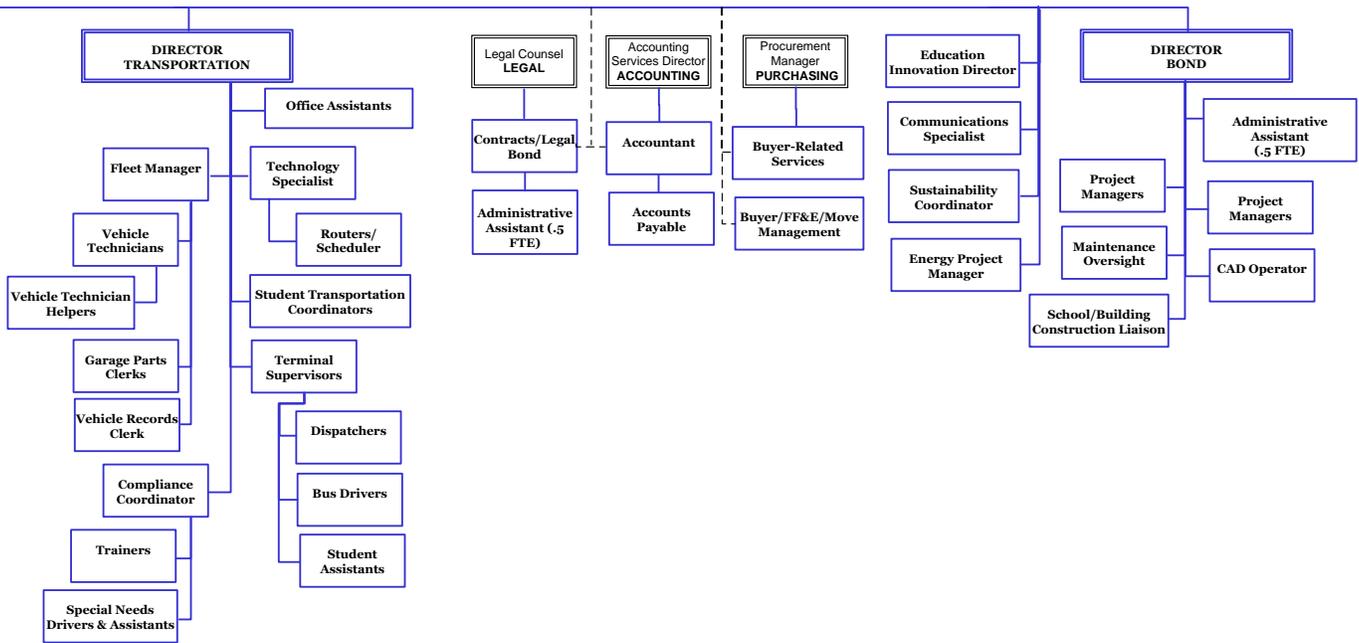
Division of Operational Services





District Organizational Operating Departments (continued)

Division of Operational Services (continued)





District Organizational Operating Departments (continued)

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|---|
| Division of Operational Services (continued) |
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DIVISION OF OPERATIONAL SERVICES (643)

Chief Facilities Officer: Don Orr

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

OPERATIONS, SECURITY, AND ENVIRONMENTAL SERVICES (643)

Department Head: 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.

MAINTENANCE (642)

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



District Organizational Operating Departments (continued)

Division of Operational Services (continued)

TRANSPORTATION (796)

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

BOND PROGRAM (642)

Department Head: TBD

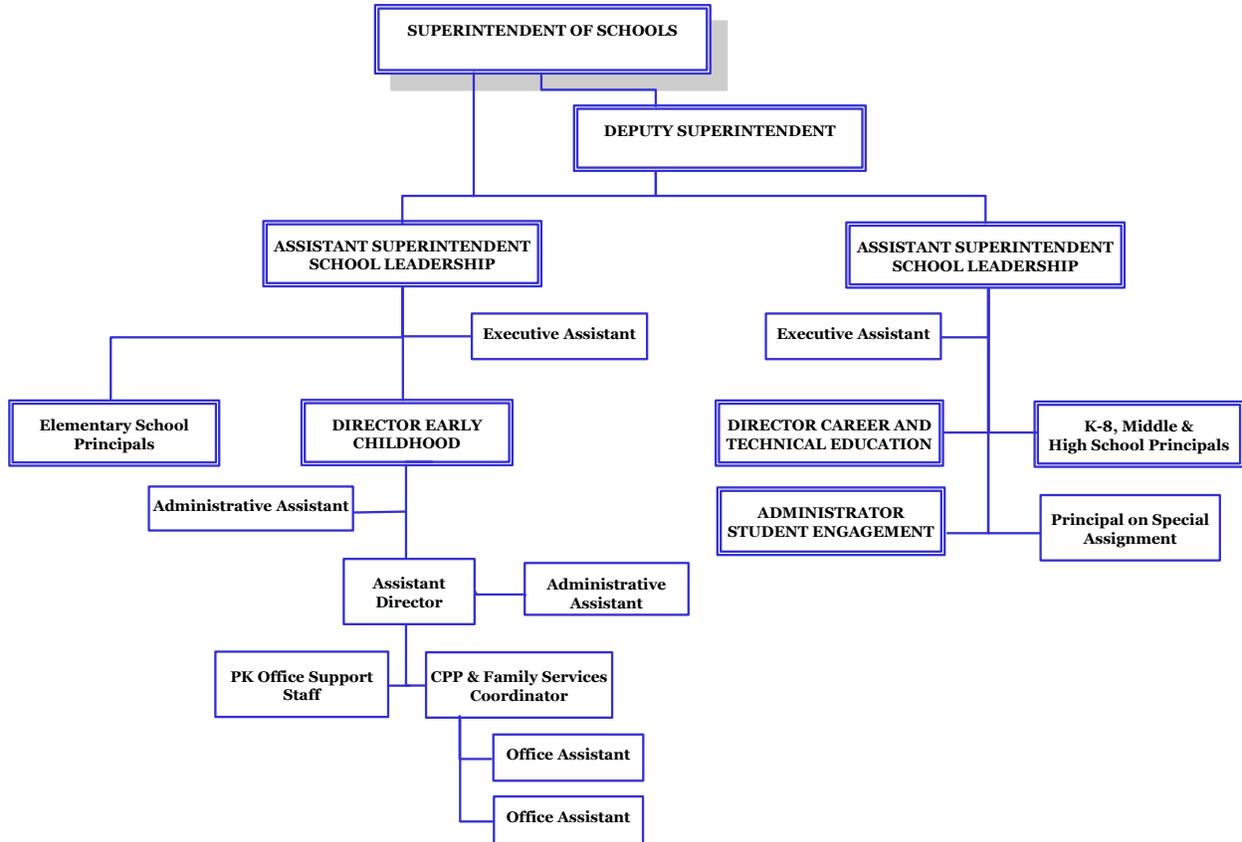
Purpose: The Bond Program is responsible for executing the capital improvement projects described in the Educational Facilities Master Plan. The projects will provide much needed improvements to buildings' systems, structures and finishes as well as upgrades to sites. In addition, projects will enhance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

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



District Organizational Operating Departments (continued)

School Leadership/Elementary & Secondary Education Administration



ELEMENTARY & K-8 SCHOOL LEADERSHIP (617)

Assistant Superintendent for School Leadership: Sandy Ripplinger

Purpose: The elementary and K-8 school leadership budget provides funds for activities coordination and general assistance to elementary 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)

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| School Leadership/Elementary & Secondary Education Administration (continued) |
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K-8, MIDDLE & HIGH SCHOOL LEADERSHIP (618)

Assistant Superintendent for School Leadership: Marc Schaffer

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

Indicators of Demand:

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

CAREER AND TECHNICAL EDUCATION (609)

Department Head: Joan Bludorn, Ed.D.

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

Indicators of Demand:

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



District Organizational Operating Departments (continued)

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| School Leadership/Elementary & Secondary Education Administration (continued) |
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STUDENT ENGAGEMENT (609)

Department Head: Kevin Braney

Purpose: The Student Engagement department 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 Individual Career & Academic Plans (ICAP) as legislated by Colorado SB 09-256. 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 education. 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. This department also provides Educational Planning meetings, Attendance Advocacy and 504 plan support.

Attendance Advocates support students and families who for a variety of reasons such as social, emotional, transportation or academic obstacles are unable to maintain regular attendance. During Fall 2014 three Advocates met with 1,051 students and were able to support 932 avoid entering into the court ordered truancy process.

Crisis Management: Forty-seven dedicated social workers, counselors, and educational psychologist comprise eight BVSD Crisis Response Teams organized by geographic region. During the Fall Semester four teams were deployed to address the emotional needs of students and staff after the loss of a student and they spent up to a week in one of these schools providing support and guidance.

Educational Planning Meetings are conducted bi-monthly with students and their families to reengage them in their learning and who are at risk of not completing their diploma. During these meetings district and building staff partner with students and their families to identify opportunities to continue their education in BVSD with appropriate support when the traditional school environment has failed.

Indicators of Demand:

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

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 three and four year old children who are educationally at risk. BVSD also offers a tuition based program with a sliding fee scale for families who do not qualify for special education or CPP enrollment.

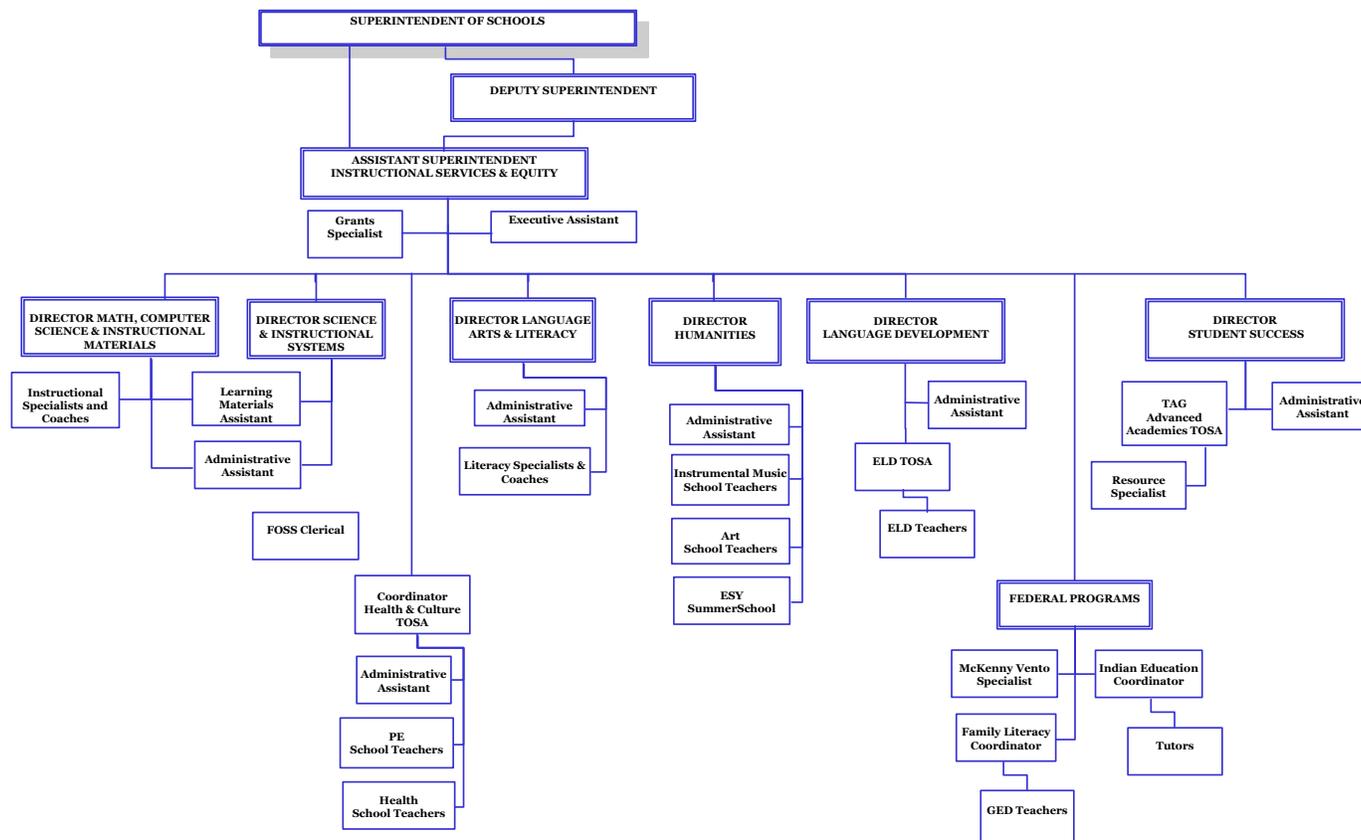
Indicators of Demand:

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



District Organizational Operating Departments (continued)

Instructional Services & Equity



DISTRICT-WIDE CURRICULUM, INSTRUCTION, INTERVENTION SERVICES AND EQUITY WORK (605)

Assistant Superintendent Instructional Services & Equity: Ronald Cabrera, Ph.D.

Purpose: The responsibilities of Instructional Services and Equity (ISE) include the integration of effective instructional practices, rigorous curriculum, at-risk student support services, English language development, and advanced academic services as well as the oversight of the district’s equity initiatives to ensure the district motto—Excellence and Equity—is realized for every student and his/her family.

Indicators of Demand: BVSD has persistent opportunity and achievement gaps as is shown through enrollment patterns in advanced coursework and uneven state standardized test scores among some student sub-groups. To address those issues and more, equity and targeted instructional initiatives have been created over the years. In addition, ISE partners with Boulder Valley Safe Schools Coalition, community liaisons, DLT planning, Equity Advisory Committee, equity initiatives oversight, Family Engagement, American Indian initiatives, oversight of and professional development for various district departments, Parent Engagement Network, youth leadership conferences and federal programs and grants to provide a broad-base of student support services. Staff, students, parents, and community members are engaged in the initiatives in an attempt to eliminate the gaps for every student.



District Organizational Operating Departments (continued)

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| Instructional Services & Equity (continued) |
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INSTRUCTIONAL SERVICES & EQUITY

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

Assistant Superintendent Instructional Services & Equity: Ronald Cabrera, Ph.D.

Purpose: Instructional Services & Equity provides leadership, direction, and support for:

- Curriculum - 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/Language Arts - implementing the district's PK-12 literacy programs, including the requirements of the READ ACT and School Readiness legislation
- 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 to support embedded professional development
- Learning Materials Adoption – providing schools with support for ordering new learning materials and maintaining a library of approved learning materials



Goals:

- Revise curriculum for each content area that is aligned to state standards and:
 - Ensures a personally relevant, culturally-responsive curriculum.
 - Includes an assessment continuum to monitor, intervene and extend learning to on-grade-level or above.
 - Create a coherent curriculum aligned to effective instructional practice.
- Partner with the department of Student Assessment and Program Evaluation to clearly articulate and implement a system of assessments and interventions that supports high quality instruction for students that need additional support to reach proficiency.
- Create a system for identifying students that need interventions.
- Eliminate remedial and low level courses and implement support structures for ensuring student success as they access grade-level or above content.
- Develop and implement policies that initiate increased opportunity in access to programs and courses for traditionally under-served student populations.
- Engage community in discussions about the importance of high expectations for all students.

Indicators of Demand: Over 30,000 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)

Instructional Services & Equity (continued)

FEDERAL PROGRAMS (613 & 614)

Assistant Superintendent Instructional Services & Equity: Ronald Cabrera, Ph.D.

Title I

Purpose: Under federal regulations the district is given funding to support schools which have high percentages of students on Free and Reduced lunch (over 40%). Over a third of the funds are allocated directly to the qualifying schools in BVSD, which they mostly allocated to staff providing interventions in Reading and Math. Other Title I funds support professional development for teacher, materials for interventions and family engagement activities.

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

Family Literacy

Purpose: Meaningful family engagement activities are required by No Child Left Behind in all districts receiving Title I funding. The Family Literacy program in BVSD regularly offers ELD and GED classes at 4-5 sites around the district. Preschool and school-aged homework help are offered for the evening programs so children can readily see the model of lifelong learning in which their parents are engaged. These programs are supported by Title I and other grant funding.

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

McKinney-Vento

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

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

Title VII Indian Education (614J)

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)

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| Instructional Services & Equity (continued) |
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STUDENT SUCCESS (613)

Department Head: Jennifer Barr

Purpose: The responsibilities of this office include the oversight of Advanced Academic Services, serving as the District Director for Advancement Via Individual Determination (AVID) school sites, serving as the CDE contact for Parent Engagement, and leading the Board approved Strategic Plans for Family and Parent Partnerships and Multi-Tiered System of Supports (MTSS).

For a description of Advanced Academic Services, see the previous section.

The District Director for Advancement Via Individual Determination (AVID) school sites oversees AVID programming at selected middle and high schools.

Leadership for the Family and Parent Partnerships Strategic Plan will be closely tied to the Board approved Strategic Plan:

1. Cultivate and sustain active and meaningful family engagement, providing emphasis on engaging parents/guardians from diverse backgrounds.
2. Consult and collaborate with families to include them in school and district planning, providing emphasis on engaging families that represent the school demographic.
3. Help families understand the educational process and provide training opportunities for their role in supporting student achievement.
4. Evaluate the effectiveness of the parent/guardian/family engagement strategies to help all students be successful.

Leadership for MTSS will be as follows and in alignment with the Board approved Strategic Plan: to establish a consistent, district-wide whole-school, prevention-based framework for improving learning outcomes for every student through a layered continuum of evidence-based practices and systems. A district leadership team will ensure system coherence and alignment of the six Colorado MTSS Essential Components. Significant work includes adopting the CDE framework for MTSS, utilizing a comprehensive data management system, training staff, and program evaluation. The impact of the work will strengthen the system of support for all schools and all children.

Indicators of Demand: To address the achievement and opportunity gaps that exist district wide, the Office of Student Success focuses on meeting the unique needs of targeted groups of students and providing integrated systems of support for every student and family in the BVSD.



District Organizational Operating Departments (continued)

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| Instructional Services & Equity (continued) |
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ADVANCED ACADEMIC SERVICES (614)

Department Head: Jenn Barr

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

The Office of Advanced Academic Services:

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

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

Indicators of Demand: According to the 2014-2015 Special Programs Summary, for Fall 2014, 4,444 or 14.5% of the BVSD student population were identified as talented and gifted. These students attend all BVSD schools and represent diversity across special programs, gender, race and ethnicities. The BVSD educational system and its community demand programming that aligns with the national and state standards in gifted education.



District Organizational Operating Departments (continued)

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| Instructional Services & Equity (continued) |
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LANGUAGE DEVELOPMENT (616)

Department Head: Catalina Martis (Interim)

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

Indicators of Demand:

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

OFFICE OF GRANTS & COMMUNITY PARTNERSHIPS (670)

Department Head: Bee Valacek

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

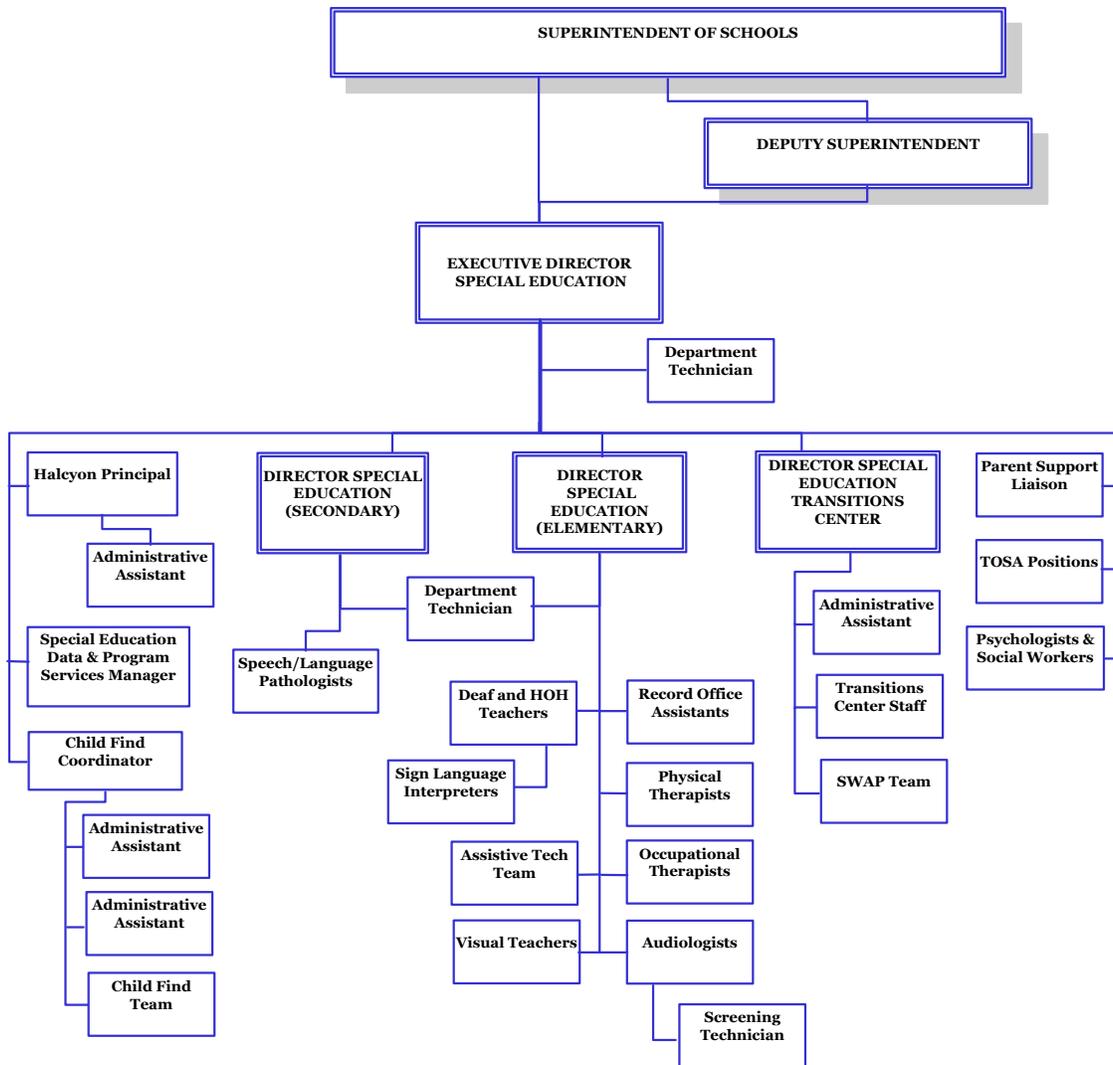
Indicators of Demand:

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



District Organizational Operating Departments (continued)

Special Education



SPECIAL EDUCATION (611)

Department Head: Ron Yauchzee

Purpose: Federal and state regulations require that the Boulder Valley School District seek out and evaluate all children suspected of having a disability between the ages of 3 and 21 years of age. If a child is found eligible for an educational disability, the district is required to provide an Individualized Educational Plan (IEP) that identifies educational goals and related services necessary for the child to have access to a Free and appropriate Public Education (FAPE).

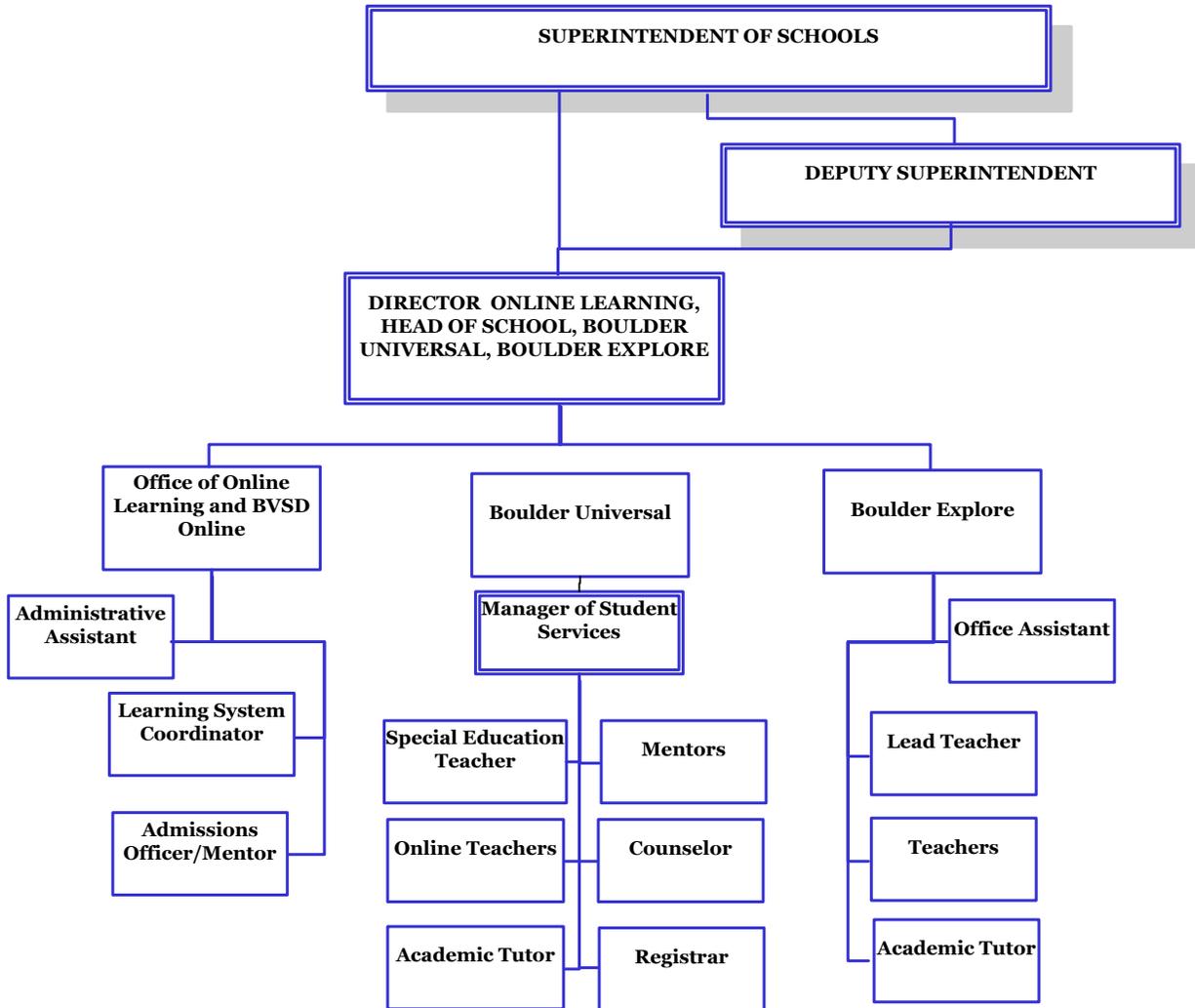
Indicators of Demand

- The number of disabled students identified and served each year is approximately 3,000.
- Homebound instruction is provided for approximately 26 students per year.



District Organizational Operating Departments (continued)

Online Learning



ONLINE LEARNING (625)

Boulder Universal (461)
Boulder Explore (508)
BVSD Online (595)

Department Head: Diana Gamboa

Purpose: The Office of Online Learning supports the delivery of instruction through the use of a cloud-based learning management system. Instruction may be a single course, a full course load delivered entirely online, or may be a blend of traditional classroom instruction and online lessons. BVSD hosts a K-12 online school and offers single online courses to all BVSD students. Online Learning supports all district staff with an online venue for Professional Development courses, thereby reducing the cost of substitutes and time away from the classroom or workplace.



District Organizational Operating Departments (continued)

Online Learning (continued)

Boulder Universal (BU) is a multi-district online school that provides full-time enrollment for students residing in Colorado and hybrid options for students enrolled in BVSD schools. BU provides a comprehensive curriculum leading to a full diploma through a virtual environment. Athletes, performing artists, and non-traditional students as well as students with a severe illness appreciate the flexibility a virtual format offers.

Students in brick and mortar schools are supported with opportunities for supplemental courses delivered through **BVSD Online**. Full semester courses, high interest areas not offered at the school, and credit recovery courses are delivered year-round. This allows credit to be recovered sooner than traditional summer school allows. Teachers may access lessons for their own use during and beyond classroom time, thus extending the learning day and year.

Boulder Explore (BE) is a dynamic, student-centered learning community designed to enrich and support home school education with a curriculum of Visual Arts, Dramatic Arts, and STEM. Content is delivered in a traditional classroom environment one day per week and offers blended learning opportunities.

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

Indicators of Demand:

BU

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

BE

- October 1 Count, student demand

BVSD Online

- Supplemental, student demand
- Course failure



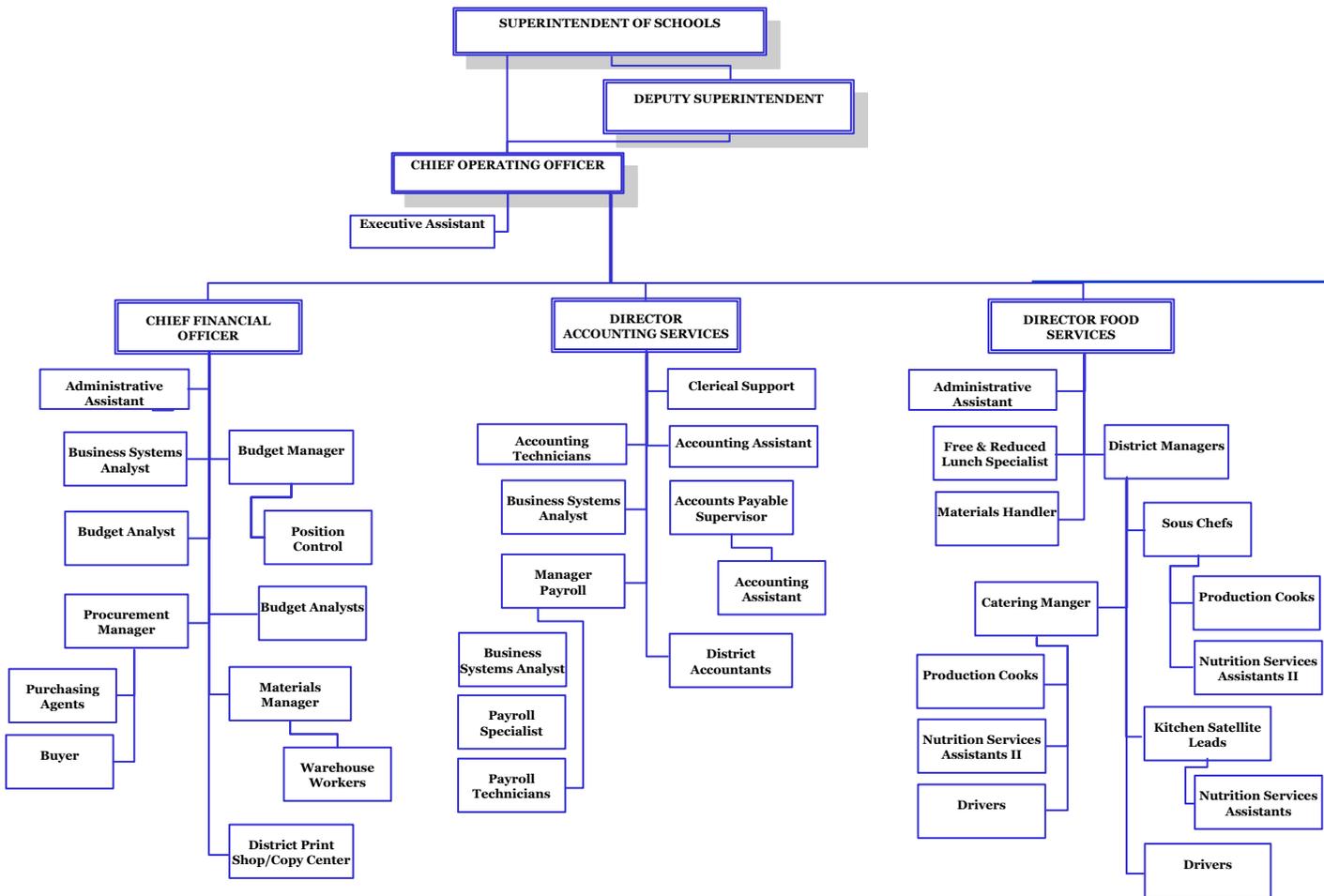
District Organizational Operating Departments (continued)

Business Administration

Business Services Division (606)

Chief Operating Officer: Leslie Stafford

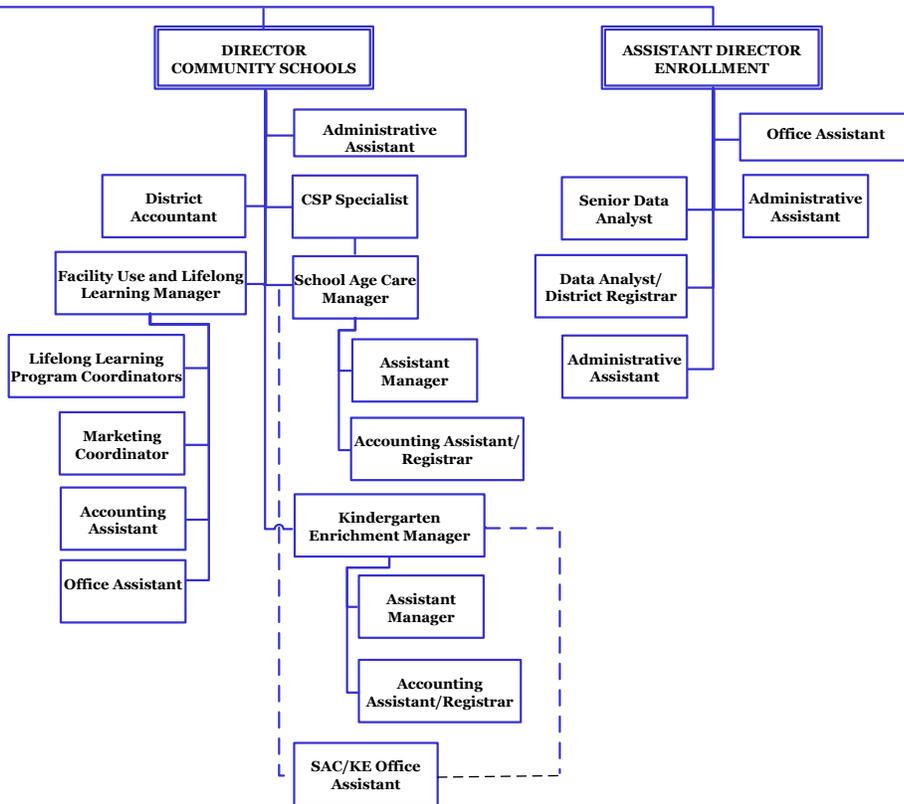
The Business Services Division’s budget provides funds for the chief operating officer’s area of leadership for the following departments: Accounting Services, Finance, Budget and Supply Chain Management, Procurement, Materials Management, District Print Shop, Community Schools, Food Services, and Enrollment.





District Organizational Operating Departments (continued)

Business Administration (continued)





District Organizational Operating Departments (continued)

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| Business Administration (continued) |
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BUDGET SERVICES (606)

Chief Financial Officer: Bill Sutter

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

| Indicators of Demand: | 2012-13 Actual | 2013-14 Actual | 2014-15 Estimated |
|------------------------------|-------------------|-------------------|----------------------|
| Total Expenditures | \$375,600,759 | \$392,591,057 | \$ 443,920,772 |
| Number of Funds | 21 | 21 | 21 |

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

MATERIALS MANAGEMENT (791)

Department Head: Matt Stewart

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

Indicators of Demand:

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



District Organizational Operating Departments (continued)

Business Administration (continued)

DISTRICT PRINT SHOP/COPY CENTER (792)

Chief Financial Officer: Bill Sutter

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

Indicators of Demand:

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

ACCOUNTING SERVICES (690)

Department Head: Justin Petrone

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

| Indicators of Demand: | Actual <u>2012-13</u> | Actual <u>2013-14</u> | Estimated <u>2014-15</u> |
|--|--------------------------|--------------------------|-----------------------------|
| Paychecks and Direct Deposit Notices Produced: | 60,647 | 55,907 | 60,327 |
| Accounts Payable Checks and ACH Notices Processed: | 13,092 | 12,796 | 14,485 |
| Invoices Paid: | 76,538 | 76,917 | 71,914 |



District Organizational Operating Departments (continued)

Business Administration (continued)



FOOD SERVICES (741)

Department Head: Chef Ann Cooper

Purpose: The Food Services program is a self-supporting operation that participates in the National School Lunch Program, National School Breakfast Program and After School Snack Program. The Food Services Fund is an enterprise fund primarily dependent on revenue from 172 serving days. It operates on revenues obtained from the sales of meals, federal reimbursement dollars, and the U. S. Department of Agriculture commodity foods. These collected revenues support the cost of labor and benefits for 170 food service employees, food, commodity food

handling and processing fees, supplies, equipment, maintenance, materials, and professional development.

Indicators of Demand:

- The Food Services program serves approximately 12,750 meals daily, including 7,500+ full lunches and 2,000+ breakfasts.
- The Food Services program produces food at 3 Regional kitchens, which serve 50 schools and two Head Start Programs.
- The Food Services program provides after-school snacks at 53 sites.

COMMUNITY SCHOOLS (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: Resources for Kids and Teens.

Indicators of Demand:

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



District Organizational Operating Departments (continued)

| |
|--|
| Business Administration (continued) |
|--|

ENROLLMENT (606)

Department Head: Mike Wilcox

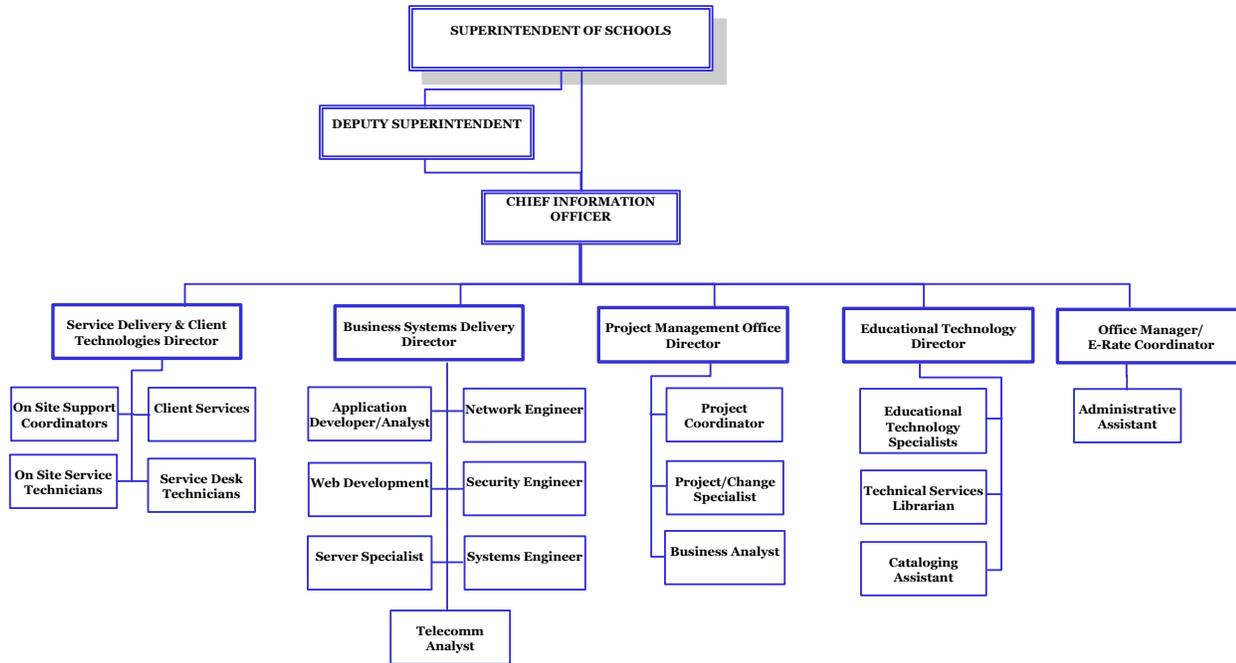
Purpose: Enrollment is responsible for centralized student enrollment; coordinating the collection of data and reporting graduation, dropout, suspension, and expulsion information. The department coordinates state and federal accountability reporting such as student October count, December count, student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

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



District Organizational Operating Departments (continued)

Division of Information Technology



INFORMATION TECHNOLOGY (689)

Chief Information Officer: Andrew Moore

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

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



District Organizational Operating Departments (continued)

| |
|---|
| Division of Information Technology (continued) |
|---|

TELECOMMUNICATIONS (793)

Chief Information Officer: Andrew Moore

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

Goals for the Information Technology Division:

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





Boulder Valley School District

Excellence and Equity

OUR SCHOOL DISTRICT (continued)

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Our Schools

School Leadership

(Grouped by level and alphabetical order by school)

| Elementary Schools (K-5) | Principal | # of Students Enrolled | K-8, Middle/Senior, & K-12 | Principal | # of Students Enrolled |
|--|--------------------------|------------------------|--------------------------------------|-------------------------|------------------------|
| Boulder Community School of Integrated Studies (BCSIS) | Phil Katsampes | 287 | Aspen Creek K-8 | Robbyn Fernandez | 912 |
| Bear Creek | Kent Cruger | 417 | Eldorado K-8 | Robyn Hamasaki | 960 |
| Birch | Tracy Stegall | 330 | Halcyon | Matthew Dudek | 18 |
| Coal Creek | John Kiemele | 422 | Monarch K-8 | Melisa Potes | 876 |
| Columbine | Guillermo Medina | 448 | Nederland Middle/Senior | Adam Fels | 275 |
| Community Montessori | Shannon Minch | 249 | Boulder Explore | Diana Gamboa | 31 |
| Creekside | James Hill | 297 | Boulder Universal | Diana Gamboa | 127 |
| Crest View | Ned Levine | 588 | | Total | 3,199 |
| Douglass | Jonathan Wolfer | 451 | | | |
| Eisenhower | Larry Orobono (Interim) | 404 | Middle Schools (6-8) | Principal | |
| Emerald | Samara Williams | 315 | Angevine | Mike Medina | 659 |
| Fireside | Pat Heinz-Pribyl | 432 | Broomfield Heights | Chris Meyer | 515 |
| Flatirons | Scott Boesel | 291 | Casey | Justin McMillan | 622 |
| Foothill | David Eggen (Interim) | 572 | Centennial | Cheryl Scott | 592 |
| Gold Hill | Josh Baldner | 22 | Louisville | Ginny Vidulich | 612 |
| Heatherwood | Brent Caldwell | 368 | Manhattan School of Arts & Academics | John Riggs | 591 |
| High Peaks | Lora de la Cruz | 291 | Nevin Platt | Theo Robison III | 545 |
| Jamestown | Scott Boesel | 18 | Southern Hills | Chevonne Gloster | 562 |
| Kohl | Mike Lowe (Interim) | 478 | | Total | 4,698 |
| Lafayette | Stephanie Jackman | 563 | | | |
| Louisville | Jennifer Rocke | 618 | High Schools (9-12) | Principal | |
| Mesa | Josh Baldner | 336 | Arapahoe Campus | Joan Bludorn | 132 |
| Nederland | Jeff Miller | 261 | Boulder | Terry Gillach (Interim) | 1,962 |
| Escuela Bilingüe Pioneer | Kristen Nelson-Steinhoff | 416 | Broomfield | Ginger Ramsey | 1,515 |
| Barnard D. Ryan | Tobey Bassoff | 367 | Centaurus | Rhonda Haniford | 1,024 |
| Sanchez International | Doris Candelarie | 279 | Fairview | Donald Stensrud | 2,131 |
| Superior | Jennifer Bedford | 535 | Monarch | Jerry Lee Anderson | 1,668 |
| University Hill | Ina Rodriguez-Myer | 385 | New Vista | Kirk Quitter | 279 |
| Whittier International | Sarah Oswick | 399 | | Total | 8,711 |
| Total | | 10,839 | Charter Schools | Principal | |
| | | | Boulder Preparatory High | Lili Adeli | 105 |
| | | | Horizons K-8 | John McCluskey | 348 |
| | | | Peak to Peak K-12 | Kyle Mathews | 1,444 |
| | | | Summit Middle | Adam Galvin | 352 |
| | | | Justice High | TJ Cole | 95 |
| | | | | Total | 2,344 |
| | | | Total District Enrollment | | 30,364 |

Note: Number of projected students enrolled as of December 10, 2014
Principals listed are as of February 13, 2015.



Angevine Middle

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

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



Projected Enrollment: 659

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$5,131,842 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 179,988 | \$ - |
| Regular Education: | 32.008 | 2,778,399 | 53,968 |
| Special Education: | 9.690 | 621,967 | 1,000 |
| Vocational Education: | - | - | - |
| English as a Second Language: | 2.750 | 265,893 | 2,000 |
| Extra Curricular Education: | - | 28,448 | - |
| Talented & Gifted: | 1.225 | 97,770 | - |
| Library Services: | 1.000 | 100,428 | 5,000 |
| School Administration: | 5.900 | 583,590 | 12,203 |
| Maintenance: | 3.750 | 192,689 | 7,000 |
| Health Room: | - | - | - |
| Curriculum/Staff Development: | - | - | 3,000 |
| Student Support Services: | 2.000 | 197,999 | 500 |
| TOTALS: | 58.323 | \$ 5,047,171 | \$ 84,671 |

| Ethnicity | | 2014-2015 |
|-------------------------|-----|------------------|
| American Indian | 0% | 1 |
| African American | 1% | 7 |
| Caucasian | 53% | 350 |
| Asian | 3% | 21 |
| Hispanic | 40% | 267 |
| Native Hawaiian | 0% | 0 |
| Multi | 2% | 16 |
| Gender | | 2014-2015 |
| Female | 45% | 301 |
| Male | 54% | 361 |
| Special Programs | | 2014-2015 |
| ELL | 22% | 147 |
| Free/Reduced Lunch | 44% | 291 |
| SPED | 14% | 95 |
| 504 | 2% | 13 |

We are a student-centered middle school with an emphasis on academic achievement for all students. We offer a rich and challenging academic curriculum that is comprehensively supported. Angevine Middle School not only has a Pre-Engineering program, it also boasts vibrant and successful arts programs that include: an award winning visual arts program, musical arts (award winning choir, band and orchestra programs), performing arts (outstanding full theater productions), and practical arts (exemplary consumer and family science and technical arts departments). At Angevine, we feel that addressing the needs of the whole child by including creative and enriching experiences is essential to a comprehensive curriculum. Our talented teaching staff engages in data-driven professional learning communities that focus on student achievement and school goals. We offer a multitude of opportunities for students to become culturally competent global leaders who will be well prepared to be New Century Graduates.

We hope you come and visit Bobcat country soon! We know you'll find it to be a welcoming place where high student achievement and a real sense of belonging go hand-in-hand!

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

<http://www.schoolview.org/performance.asp>



**Arapahoe Campus
(Arapahoe Ridge High)**

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

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

Projected Enrollment: 132



DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$2,105,684 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ - | \$ - |
| Regular Education: | 9.422 | 832,235 | 19,641 |
| Special Education: | 2.400 | 225,662 | - |
| Vocational Education: | - | - | - |
| English as a Second Language: | 2.500 | 242,124 | 400 |
| Extra Curricular Education: | - | 23,451 | - |
| Talented & Gifted: | 0.014 | 528 | - |
| Library Services: | 0.875 | 68,840 | - |
| School Administration: | 5.000 | 560,257 | 620 |
| Maintenance: | 1.000 | 49,335 | 2,382 |
| Health Room: | - | - | - |
| Curriculum/Staff Development: | - | - | 809 |
| Student Support Services: | 0.800 | 79,200 | 200 |
| TOTALS: | 22.011 | \$ 2,081,632 | \$ 24,052 |

| Ethnicity | 2014-2015 |
|-------------------------|------------------|
| American Indian | 1% 1 |
| African American | 3% 4 |
| Caucasian | 33% 44 |
| Asian | 2% 3 |
| Hispanic | 58% 77 |
| Native Hawaiian | |
| Multi | 2% 3 |
| Gender | 2014-2015 |
| Female | 56% 74 |
| Male | 44% 58 |
| Special Programs | 2014-2015 |
| ELL | 20% 27 |
| Free/Reduced Lunch | 64% 85 |
| SPED | 8% 11 |
| 504 | 3% 4 |

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

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

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

<http://www.schoolview.org/performance.asp>



Aspen Creek K-8

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

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

Projected Enrollment: 912



DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$6,202,234 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 161,773 | \$ - |
| Regular Education: | 42.768 | 3,691,260 | - |
| Special Education: | 18.443 | 1,170,032 | 68,146 |
| Vocational Education: | - | - | 704 |
| English as a Second Language: | - | - | - |
| Extra Curricular Education: | - | 21,054 | - |
| Talented & Gifted: | 0.432 | 16,298 | - |
| Library Services: | 1.000 | 100,430 | 3,512 |
| School Administration: | 6.750 | 582,818 | 4,251 |
| Maintenance: | 4.000 | 203,837 | 108 |
| Health Room: | 0.563 | 21,789 | 6,816 |
| Curriculum/Staff Development: | - | - | 608 |
| Student Support Services: | 1.500 | 148,292 | 506 |
| TOTALS: | 75.456 | \$ 6,117,583 | \$ 84,651 |

| Ethnicity | 2014-2015 |
|-------------------------|------------------|
| American Indian | 0% 1 |
| African American | 1% 10 |
| Caucasian | 79% 739 |
| Asian | 5% 49 |
| Hispanic | 10% 96 |
| Native Hawaiian | 0% 2 |
| Multi | 4% 39 |
| Gender | 2014-2015 |
| Female | 49% 458 |
| Male | 51% 478 |
| Special Programs | 2014-2015 |
| ELL | 1% 12 |
| Free/Reduced Lunch | 13% 123 |
| SPED | 9% 81 |
| 504 | 3% 24 |

Our instructional program mirrors BVSD curriculum with a special emphasis on academic excellence, critical thinking and creative problem solving.

In the K-8 we will:

- Build long-term relationships with families
- Work with students longitudinally over nine grade levels
- Support young adolescence in a true middle school with teaming, advisory, and exploratory programming
- Provide convenience for families
- Help young adolescents build confidence as mentors, tutors, and leaders
- Create ease of transition to middle school

Programmatic Offerings:

Literacy (reading and writing), social studies, middle level socials, math, middle level advisory, science, middle level exploratory, physical education, middle level teaming athletics, technology, music, art, clubs, Special Education, Talented and Gifted Education

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

<http://www.schoolview.org/performance.asp>



Boulder Community School of Integrated Studies (BCSIS)

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

<http://p12.bvsd.org/bcsis/>



Projected Enrollment: 287

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$1,939,872 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 41,541 | \$ - |
| Regular Education: | 15.150 | 1,283,915 | 22,350 |
| Special Education: | 2.400 | 205,664 | - |
| Vocational Education: | - | - | - |
| English as a Second Language: | 0.170 | 16,500 | - |
| Extra Curricular Education: | - | 2,238 | - |
| Talented & Gifted: | 0.183 | 6,904 | - |
| Library Services: | 0.200 | 20,087 | - |
| School Administration: | 2.750 | 245,664 | 3,537 |
| Maintenance: | 1.250 | 65,485 | 2,155 |
| Health Room: | 0.500 | 19,348 | - |
| Curriculum/Staff Development: | - | - | 4,484 |
| Student Support Services: | - | - | - |
| TOTALS: | 22.603 | \$ 1,907,346 | \$ 32,526 |

| Ethnicity | 2014-2015 |
|-------------------------|------------------|
| American Indian | 0 |
| African American | 1.3% 4 |
| Caucasian | 82% 254 |
| Asian | 1.0% 3 |
| Hispanic | 9.4% 4 |
| Native Hawaiian | .7% 2 |
| Multi | 4.9% 15 |
| Gender | 2014-2015 |
| Female | 46.3% 142 |
| Male | 53.7% 165 |
| Special Programs | 2014-2015 |
| ELL | 3.3% 10 |
| Free/Reduced Lunch | 17.3% 53 |
| SPED | 11.1% 34 |
| 504 | 2.3% 7 |

BCSIS is a school created by parents and teachers to present the world to children through imagination and authentic experiences. The curriculum is designed to balance state standards with a carefully thought out educational program that fully integrates the arts with instruction. We use beautiful, natural materials and honor the rhythm of the day and of each child.

After kindergarten, the teacher remains with his or her class through grade three. Students then receive a different teacher to take them through grades four and five. This allows strong connections to be established between the school and home as the developmental changes of early childhood are experienced in both settings. The success of our school is possible only by working together as a community of parents and teachers.

Teachers work to apply current, research-based instructional strategies to ensure that children maximize their learning. It is important that our teachers have time for continued professional study and collaborative planning, so the week includes long days Monday through Thursday and an early release each Friday. Special Education and Talented and Gifted programs enter into that collaborative planning.

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

<http://www.schoolview.org/performance.asp>



Bear Creek Elementary

2500 Table Mesa Dr., Boulder, CO 80305
720-561-3500, Fax: 720-561-3501
Principal: Kent Cruger

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

Projected Enrollment: 417



DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$2,522,000 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 60,360 | \$ - |
| Regular Education: | 20.807 | 1,764,145 | 12,532 |
| Special Education: | 2.283 | 175,056 | 156 |
| Vocational Education: | - | - | - |
| English as a Second Language: | - | - | - |
| Extra Curricular Education: | - | 5,195 | - |
| Talented & Gifted: | 0.250 | 9,432 | - |
| Library Services: | 1.000 | 100,428 | 115 |
| School Administration: | 3.125 | 276,395 | 296 |
| Maintenance: | 1.750 | 94,536 | 975 |
| Health Room: | 0.563 | 21,789 | - |
| Curriculum/Staff Development: | - | - | 590 |
| Student Support Services: | - | - | - |
| TOTALS: | 29.778 | \$ 2,507,336 | \$ 14,664 |

| Ethnicity | | 2014-2015 |
|--------------------|--|-----------|
| American Indian | | 0% 0 |
| African American | | 1% 3 |
| Caucasian | | 76% 316 |
| Asian | | 7% 31 |
| Hispanic | | 5% 19 |
| Native Hawaiian | | 0% 0 |
| Multi | | 12% 48 |
| Gender | | 2014-2015 |
| Female | | 48% 202 |
| Male | | 52% 215 |
| Special Programs | | 2014-2015 |
| ELL | | 2% 7 |
| Free/Reduced Lunch | | 4% 15 |
| SPED | | 6% 25 |
| 504 | | 1% 4 |

Bear Creek Elementary School is a dynamic, innovative focus school that emphasizes the multifaceted cognitive and conceptual connections among mathematics, science and music. The program is supported by a partnership with faculty at several schools and departments at the University of Colorado. A high priority is placed on a rich language arts experience as a solid foundation in literacy skills. Students are enveloped in an investigative and creative classroom culture that develops thinking skills and evokes the use of critical thinking.

Bear Creek provides learning experiences that challenge students to excel to their maximum potential. We strive to stimulate intellectual curiosity and love of learning in children. During the acquisition of skills and knowledge, students are encouraged to ask questions, take risks, and be willing to make mistakes in their quest for greater understanding. The school helps students to develop successful relationships with peers and creates an environment in which students can feel both self-assured and accepting of others. Fine and performing arts are integral parts of the education at Bear Creek. The school's physical education classes place an emphasis on physical fitness, individual and team sports and sportsmanship. Excellent media and technology resources are available. Bear Creek provides support and assistance to meet the needs of all students. Special services are available for students who are Talented and Gifted, and students with disabilities.

Bear Creek emphasizes the importance of respecting and valuing individual differences and appreciating cultural plurality.

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

<http://www.schoolview.org/performance.asp>



Birch Elementary

1035 Birch, Broomfield CO 80020
720-561-8800, Fax: 720-561-8801
Principal: Tracy Stegall

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

Projected Enrollment: 330



DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$2,699,380 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 87,723 | \$ - |
| Regular Education: | 21.586 | 1,776,295 | 24,993 |
| Special Education: | 4.084 | 244,218 | - |
| Vocational Education: | - | - | - |
| English as a Second Language: | 0.800 | 77,479 | - |
| Extra Curricular Education: | - | 4,453 | - |
| Talented & Gifted: | 0.199 | 7,508 | - |
| Library Services: | 0.838 | 83,772 | - |
| School Administration: | 3.050 | 257,426 | - |
| Maintenance: | 2.000 | 106,680 | 2,626 |
| Health Room: | 0.500 | 19,348 | - |
| Curriculum/Staff Development: | - | - | 6,859 |
| Student Support Services: | - | - | - |
| TOTALS: | 33.057 | \$ 2,664,902 | \$ 34,478 |

| Ethnicity | | 2014-2015 |
|-------------------------|--|------------------|
| American Indian | | 1% 5 |
| African American | | 2% 7 |
| Caucasian | | 64% 218 |
| Asian | | 5% 16 |
| Hispanic | | 24% 83 |
| Native Hawaiian | | 0% 0 |
| Multi | | 3% 10 |
| Gender | | 2014-2015 |
| Female | | 51% 173 |
| Male | | 49% 166 |
| Special Programs | | 2014-2015 |
| ELL | | 10% 33 |
| Free/Reduced Lunch | | 36% 122 |
| SPED | | 14% 49 |
| 504 | | 1% 4 |

Although Birch Elementary School is considered to be a traditional neighborhood school, we offer a wide scope of learning opportunities and a variety of instructional strategies to meet the learning styles of its individual students. These strategies include hands-on projects, inquiry-based learning, real life math application and integrated thematic instruction. As a result, Birch has stimulated student interest and has fostered a love for learning within the community which is evidenced by the many high achievements of our students.

In addition to the academic strategies, students also have access to a wide variety of fine arts opportunities through which to express themselves and demonstrate their gifts. These include instrumental music, general music, Birchoir, bell choir, art club, art classes, student musicals, and talent shows. At Birch, student need is the driving force behind instruction. In order to meet these needs, our teachers differentiate within the classroom. Special services are available for students with disabilities and for those who are talented and gifted. Also, Birch provides small group reading opportunities and instruction targeted at the student's individual reading level through the literacy program.

Finally, the element that serves as the adhesive for our school is the community. Birch is truly a neighborhood school, and the vast majority of our students come from the immediate area. Birch students are wonderful children who come to school each day enthused and ready to learn.

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

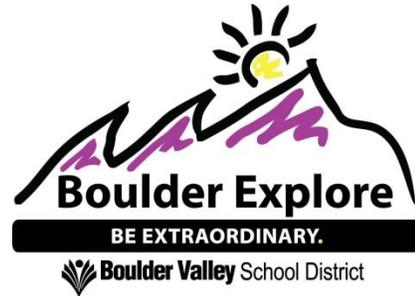
<http://www.schoolview.org/performance.asp>



Boulder Explore

6500 Arapahoe Rd., Boulder, CO 80303
720-561-5570, Fax: 720-561-5295
Principal: Diana Gamboa

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



Projected Enrollment: 31

DEMOGRAPHIC CHARACTERISTICS

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

| Ethnicity | | 2014-2015 |
|--------------------|-------|-----------|
| American Indian | 5.6% | 2 |
| African American | 0% | 0 |
| Caucasian | 69.4% | 25 |
| Asian | 0% | 0 |
| Hispanic | 11.1% | 4 |
| Native Hawaiian | 0% | 0 |
| Multi | 13.9% | 5 |
| Gender | | 2014-2015 |
| Female | 63.9% | 23 |
| Male | 36.1% | 13 |
| Special Programs | | 2014-2015 |
| ELL | 0% | 0 |
| Free/Reduced Lunch | 0% | 0 |
| SPED | 2.8% | 1 |
| 504 | 2.8% | 1 |

Boulder Explore is a dynamic, student-centered inclusive learning community designed to enrich and support home school education. The vision of Boulder Explore is to be an innovative model for family-centered education that recognizes the importance of both individual and group learning for school-age children.

Guiding Principles:

- The parent is the first and the primary educator for a child.
- Families are honored and play a vital role in the learning community.
- Students are respected and valued as individuals within a positive and safe learning environment.
- Each student will have an Individualized Learning Plan, created in collaboration with the student, parent(s), and teacher(s), which will identify learning goals for the upcoming academic year and establish a mentoring plan throughout the year.
- Student academic growth will be measured at the end of each academic year through a portfolio model, pre-determined by the student, parent(s) and teacher(s), which is aligned with the learning goals established in the ILP.
- Students will learn in multi-age groupings during extended blocks of time.
- Educational strategies will focus on Inquiry-based learning, problem-solving and thematic approaches to learning.
- Course offerings will emphasize the Fine Arts, including Dance, Music, Theater, Visual Art and STEM -Science, Technology, Engineering, Mathematics.
- Additional courses will be offered based on student and family interest along with available resources.
- Learning experiences will be consistently enriched through the utilization of community resources and partnerships.
- School district and community events will be communicated to parents and student participation facilitated upon request.

These characteristics reflect the foundational values of the Boulder Explore Advisory Council at our inception. They will be reviewed and refined by our council members and community annually.



Boulder High

1604 Arapahoe Ave., Boulder, CO 80302
720-561-2200, Fax: 720-561-5317
Principal: Terry Gillach (Interim)

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

Projected Enrollment: 1,962



DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$11,709,596 | | 2014-2015 | |
|-------------------------------|----------------|---------------------------|-------------------|-------------------------|------------------|
| | | non-SRA | SRA | | |
| Utilities: | - | \$ 358,420 | \$ - | Ethnicity | 2014-2015 |
| Regular Education: | 85.961 | 7,649,282 | 168,224 | American Indian | 0% 8 |
| Special Education: | 11.690 | 809,910 | 1,833 | African American | 1% 26 |
| Vocational Education: | 0.800 | 75,298 | 1,859 | Caucasian | 70% 1375 |
| English as a Second Language: | 1.900 | 184,014 | 749 | Asian | 4% 80 |
| Extra Curricular Education: | - | 95,484 | - | Hispanic | 20% 392 |
| Talented & Gifted: | 0.464 | 27,662 | - | Native Hawaiian | 0% 1 |
| Library Services: | 2.000 | 150,093 | - | Multi | 5% 96 |
| School Administration: | 12.984 | 1,115,594 | 29,000 | Gender | 2014-2015 |
| Maintenance: | 10.500 | 530,384 | 24,500 | Female | 48% 945 |
| Health Room: | - | - | - | Male | 52% 1033 |
| Curriculum/Staff Development: | - | - | 1,000 | Special Programs | 2014-2015 |
| Student Support Services: | 5.400 | 485,899 | 391 | ELL | 5% 99 |
| TOTALS: | 131.699 | \$11,482,040 | \$ 227,556 | Free/Reduced Lunch | 22% 428 |
| | | | | SPED | 8% 156 |
| | | | | 504 | 8% 155 |

Founded in 1875 as part of the University of Colorado, Boulder High is one of Colorado's oldest and finest high schools, maintaining strong traditions in academic, athletics, fine arts, and activities.

Boulder High is enriched by its diverse population and beautiful urban setting. Students access CU's libraries, the World Affairs Conference, and cultural community activities regularly.

Boulder High provides honors courses in all academic areas and has one of the most comprehensive and successful Advanced Placement (AP) programs in the state, offering 24 different AP courses. The district's largest English as a Second Language program is an integral part of Boulder High, serving students from 30 countries speaking 26 languages.

Athletic programs regularly compete for and win championships. Visual and performing arts have an excellent reputation. The pottery, photography, and video production studios and the science labs are state-of-the-art. BHS offers five foreign languages: Spanish, French, German, Japanese, and Latin. An Italian language after-school enrichment program is also available.

Student support programs, such as the Opportunity Zone (aka "O-Zone"), Connections, Tutor Activity Period (TAP), ESL Study Skills, and Hispanic Study Skills, all help to give students extra support in academics and/or catch-up on course credit.

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

<http://www.schoolview.org/performance.asp>



Boulder Preparatory High School

5075 Chaparral Ct., Boulder, CO 80301
(303) 545-6186, Fax (303) 545-6187
Dean: Lili Adeli

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

Projected Enrollment: 105



DEMOGRAPHIC CHARACTERISTICS

| 932 BOULDER PREPARATORY HIGH SCHOOL | | |
|-------------------------------------|--------------------------|---------------------|
| | Total Budget \$1,136,848 | |
| | General Fund | Charter |
| Utilities: | \$ - | \$ - |
| Regular Education: | - | 882,111 |
| Special Education: | 93,071 | 102,881 |
| Vocational Education: | - | - |
| English as a Second Language: | - | - |
| Extra Curricular Education: | - | - |
| Talented & Gifted: | - | - |
| Library Services: | - | - |
| Instructional Staff Support: | - | - |
| General Administration Support: | - | 14,543 |
| Business Services: | - | 11,984 |
| School Administration: | - | - |
| Maintenance: | - | - |
| Food Service: | - | - |
| Community Services: | - | - |
| Site Acquisition Services: | - | - |
| Central Support Services: | - | 31,349 |
| Enterprise: | - | - |
| Curriculum/Staff Development: | - | - |
| Student Support Services: | - | 909 |
| TOTALS: | \$ 93,071 | \$ 1,043,777 |

| Ethnicity | | 2014-2015 |
|--------------------|-----|-----------|
| American Indian | 1% | 1 |
| African American | 2% | 2 |
| Caucasian | 60% | 56 |
| Asian | 0% | 0 |
| Hispanic | 35% | 33 |
| Native Hawaiian | 0% | 0 |
| Multi | 2% | 2 |
| Gender | | 2014-2015 |
| Female | 48% | 45 |
| Male | 52% | 49 |
| Special Programs | | 2014-2015 |
| ELL | 1% | 1 |
| Free/Reduced Lunch | 27% | 25 |
| SPED | 16% | 15 |
| 504 | 3% | 3 |

Boulder Preparatory High School began as a charter school in 1997 with 12 students in a jury room at the Boulder County Courthouse and now serves over 150 students annually. Many of our students are labeled "At-Risk" and come from difficult backgrounds with suspensions, expulsions, adjudications, broken and abusive families, behavioral disorders, or substance abuse issues. Some come to Boulder Prep just to get away from the larger public high schools.

With a student to staff ratio of 9:1, our students receive extensive personalized attention and the academic benefits of small classrooms and diverse curricula. We are a year-round school, consisting of four 8-week blocks and one 6-week summer block. Boulder Prep provides small classes averaging 15 students, and offers an innovative college preparatory program. One of the requirements for graduation is acceptance to college.

Boulder Prep provides a small, safe, academic setting with caring adults so we can "recover" some of the "throw-away" youth, because they have the potential to become exceptional citizens and leaders when presented with opportunities for education. Over the years we have seen many students transform from Youth-At-Risk into Youth-Of-Promise.

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

<http://www.schoolview.org/performance.asp>



Boulder Universal

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

Principal: Diana Gamboa

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



Projected Enrollment: 127

DEMOGRAPHIC CHARACTERISTICS

| | 461 BOULDER UNIVERSAL | | |
|-------------------------------|-----------------------|-----------------------------------|-------------|
| | Staff | Total Budget \$802,582 non-SRA | SRA |
| Utilities: | - | \$ - | \$ - |
| Regular Education: | 3.915 | 351,452 | - |
| Special Education: | 0.600 | 56,530 | - |
| Vocational Education: | - | - | - |
| English as a Second Language: | - | - | - |
| Extra Curricular Education: | - | - | - |
| Talented & Gifted: | 0.018 | 674 | - |
| Library Services: | - | - | - |
| School Administration: | 1.800 | 148,345 | - |
| Maintenance: | - | - | - |
| Health Room: | - | - | - |
| Curriculum/Staff Development: | - | - | - |
| Student Support Services: | 2.579 | 245,581 | - |
| TOTALS: | 8.912 | \$ 802,582 | \$ - |

| Ethnicity | 2014-2015 |
|-------------------------|------------------|
| American Indian | 1% 5 |
| African American | 1% 6 |
| Caucasian | 67% 370 |
| Asian | 5% 25 |
| Hispanic | 22% 121 |
| Native Hawaiian | 0% 0 |
| Multi | 4% 23 |
| Gender | 2014-2015 |
| Female | 51% 282 |
| Male | 49% 268 |
| Special Programs | 2014-2015 |
| ELL | 7% 41 |
| Free/Reduced Lunch | 25% 137 |
| SPED | 12% 64 |
| 504 | 3% 15 |

Boulder Universal (BU), Boulder Valley School District's innovated new online public school, serves grades K-12 with rigorous, interactive, media-rich online curricula fully aligned with state standards and district curriculum. Boulder Universal's online classes are fun, interactive and involve many of the same technologies students already use in their life outside of school. Although the coursework is delivered via the internet, students engage an interact with an actual teacher and classmates from across the country in a virtual setting. Full-time, part-time or hybrid enrollment options allow students optimal choices and flexibility while also extending their instructional day and year. BU offers more than 150 middle school and high school courses including advanced placement and credit recovery.

BU students can learn at their own pace, at any time or at any place. District online mentors are assigned to individual students to coach students through their coursework, serve as a liaison to handle any processing issues with coursework and other schools and provide local student support and oversight ensuring student success. Live teachers actively communicate with students providing timely feedback and instruction within the course content. BU is implementing intentional community by building in activities that offer students the opportunity to interact socially. In addition, ongoing support and workshops for parents will be provided so they can be active partners in their child's online learning experience. Tuition is free for full-time, as well as qualifying part-time, BU students; however some fees may apply for other students.

<http://www.schoolview.org/performance.asp>



Broomfield Heights Middle

1555 Daphne St., Broomfield, CO 80020
720-561-5555, Fax: 720-561-8401
Principal: Chris Meyer

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

Projected Enrollment: 515



DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$4,046,991 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 114,062 | \$ - |
| Regular Education: | 25.642 | 2,243,255 | 37,700 |
| Special Education: | 8.778 | 577,565 | 906 |
| Vocational Education: | - | - | - |
| English as a Second Language: | 1.170 | 113,348 | 755 |
| Extra Curricular Education: | - | 23,425 | - |
| Talented & Gifted: | 0.181 | 6,828 | 340 |
| Library Services: | 1.000 | 100,428 | 3,399 |
| School Administration: | 5.000 | 436,613 | 1,058 |
| Maintenance: | 3.000 | 155,257 | 5,288 |
| Health Room: | - | - | - |
| Curriculum/Staff Development: | - | - | 2,872 |
| Student Support Services: | 2.500 | 223,137 | 755 |
| TOTALS: | 47.271 | \$ 3,993,918 | \$ 53,073 |

| Ethnicity | | 2014-2015 |
|-------------------------|--|------------------|
| American Indian | | 1% 5 |
| African American | | 1% 6 |
| Caucasian | | 67% 370 |
| Asian | | 5% 25 |
| Hispanic | | 22% 121 |
| Native Hawaiian | | 0% 0 |
| Multi | | 4% 23 |
| Gender | | 2014-2015 |
| Female | | 51% 282 |
| Male | | 49% 268 |
| Special Programs | | 2014-2015 |
| ELL | | 7% 41 |
| Free/Reduced Lunch | | 25% 137 |
| SPED | | 12% 64 |
| 504 | | 3% 15 |

Broomfield Heights Middle School, a neighborhood school serving grades 6-8, opened in 1983 with specific design characteristics that allow students to be part of a smaller "team" within the school. BHMS is a unique middle school because it promotes the middle school priorities of interdisciplinary teaming, advisor-advisee classes, and a wide range of exploratory choices and extracurricular activities. An active and involved parent community participates in maintaining a strong partnership between the home and school.

Students are challenged to excel through high academic standards with an emphasis on critical thinking and exploration. In addition to the required classes of language arts, science, social studies, math, physical education, and health, students choose from a variety of elective classes including world languages, art, drama, music, consumer and family studies, technology, and computer education. Three levels of math are taught at each grade level. Our technologically advanced learning environment offers three computer labs, including a literacy lab, math lab, and instructional lab, as well as multiple computer stations in the Library Media Center.

BHMS meets the needs of its diverse student population through small group and individualized programming. English Language Learners receive direct support from the ELL teacher, native language tutor, and an after-school ELL homework club. Special needs students are supported through resource classes, multi-intensive support, and a SIED program. Competitions, enrichment projects, and opportunities for acceleration are provided for talented and gifted students.

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

<http://www.schoolview.org/performance.asp>



Broomfield High

#1 Eagle Way, Broomfield, CO 80020
720-561-8100, Fax: 720-561-5390
Principal: Ginger Ramsey

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



Projected Enrollment: 1,515

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$8,872,511 | | Ethnicity | 2014-2015 |
|-------------------------------|----------------|--------------------------|-------------------|-------------------------|------------------|
| | | non-SRA | SRA | | |
| Utilities: | - | \$ 278,882 | \$ - | American Indian | 1% 8 |
| Regular Education: | 62.950 | 5,515,447 | 124,068 | African American | 1% 16 |
| Special Education: | 12.245 | 783,852 | 1,651 | Caucasian | 75% 1119 |
| Vocational Education: | 0.600 | 53,864 | 3,935 | Asian | 4% 60 |
| English as a Second Language: | 0.500 | 48,425 | - | Hispanic | 16% 239 |
| Extra Curricular Education: | - | 90,425 | - | Native Hawaiian | 0% 1 |
| Talented & Gifted: | 0.396 | 25,096 | - | Multi | 4% 55 |
| Library Services: | 1.600 | 130,227 | - | Gender | 2014-2015 |
| School Administration: | 10.682 | 996,977 | 5,218 | Female | 48% 726 |
| Maintenance: | 8.850 | 450,170 | 9,541 | Male | 52% 772 |
| Health Room: | - | - | - | Special Programs | 2014-2015 |
| Curriculum/Staff Development: | - | - | 567 | ELL | 2% 32 |
| Student Support Services: | 3.800 | 351,836 | 2,330 | Free/Reduced Lunch | 14% 209 |
| TOTALS: | 101.623 | \$ 8,725,201 | \$ 147,310 | SPED | 7% 108 |
| | | | | 504 | 3% 38 |

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

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

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

<http://www.schoolview.org/performance.asp>



Casey Middle

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

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



Projected Enrollment: 622

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$4,587,647 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 52,679 | \$ - |
| Regular Education: | 30.470 | 2,645,962 | 43,472 |
| Special Education: | 6.700 | 518,741 | - |
| Vocational Education: | - | - | - |
| English as a Second Language: | 3.410 | 330,589 | - |
| Extra Curricular Education: | - | 14,745 | - |
| Talented & Gifted: | 0.209 | 7,886 | - |
| Library Services: | 1.000 | 100,428 | 1,204 |
| School Administration: | 5.000 | 458,596 | 500 |
| Maintenance: | 3.500 | 181,927 | 6,735 |
| Health Room: | - | - | - |
| Curriculum/Staff Development: | - | - | 533 |
| Student Support Services: | 2.500 | 223,137 | 513 |
| TOTALS: | 52.789 | \$ 4,534,690 | \$ 52,957 |

| Ethnicity | 2014-2015 |
|-------------------------|------------------|
| American Indian | 0% 1 |
| African American | 1% 9 |
| Caucasian | 52% 318 |
| Asian | 3% 19 |
| Hispanic | 40% 240 |
| Native Hawaiian | 0% 0 |
| Multi | 3% 20 |
| Gender | 2014-2015 |
| Female | 48% 290 |
| Male | 52% 317 |
| Special Programs | 2014-2015 |
| ELL | 23% 141 |
| Free/Reduced Lunch | 41% 247 |
| SPED | 13% 77 |
| 504 | 3% 17 |

Casey Middle School is a dynamic and exciting learning community of students, parents, and faculty from an array of cultures. At Casey, all students are challenged to thrive academically in a rigorous program that is relevant and future-oriented. Casey promises both challenging academics and a socially and emotionally nurturing environment valuing the uniqueness of each student. Casey offers a full range of academic and elective choices. As a Pre-Advanced Placement school, Casey offers students exposure to the Habits of Mind and study skills that prepare them for the advanced learning necessary for future success in an increasingly complex and changing world. We are a neighborhood school that hosts a focus program, Dual Immersion Bilingual, as well as a traditional middle school program. Some key features of our school are:

- A commitment to learning in depth through reading, writing, and discussion
- A highly ranked math program that provides students with the challenge needed to ensure high levels of growth over three years
- A continuum of English classes—from advanced English language arts to English as a Second Language (ESL) -- exists to support and challenge all students
- A bilingual program offering classes in Spanish language arts, Spanish reading and Spanish social studies to support bilingualism in both native Spanish and native English speaking students
- A Talented and Gifted (TAG) Program with an on-site coordinator
- Success for students of all language backgrounds in honors math and advanced language arts classes because Casey students receive extra support as needed
- Traditional and unique electives, such as Leadership, Baile Folklórico and AVID, as well as after school activities like Hip-Hop Dance, Skiing and Outdoor Education, round out our instructional program
- Families are involved through PTA, SIT, Casey Parents (a parent orientation meeting offered in Spanish)

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

<http://www.schoolview.org/performance.asp>



Centaurus High

10300 S. Boulder Rd., Lafayette, CO 80026
 720-561-7500, Fax: 720-561-5368
 Principal: Rhonda Haniford

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

Projected Enrollment: 1,024



DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$7,750,124 | |
|-------------------------------|---------------|--------------------------|-------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 286,734 | \$ - |
| Regular Education: | 50.207 | 4,411,806 | 109,509 |
| Special Education: | 10.580 | 731,901 | 3,712 |
| Vocational Education: | 1.200 | 107,041 | 6,518 |
| English as a Second Language: | 2.200 | 212,840 | 1,568 |
| Extra Curricular Education: | - | 95,121 | - |
| Talented & Gifted: | 0.934 | 76,621 | 1,255 |
| Library Services: | 1.000 | 100,428 | - |
| School Administration: | 9.500 | 928,981 | 2,946 |
| Maintenance: | 7.000 | 362,230 | 9,306 |
| Health Room: | - | - | - |
| Curriculum/Staff Development: | - | - | 2,634 |
| Student Support Services: | 3.501 | 297,875 | 1,098 |
| TOTALS: | 86.122 | \$ 7,611,578 | \$ 138,546 |

| Ethnicity | 2014-2015 |
|-------------------------|------------------|
| American Indian | 0% 5 |
| African American | 0% 4 |
| Caucasian | 63% 639 |
| Asian | 3% 30 |
| Hispanic | 29% 293 |
| Native Hawaiian | |
| Multi | 5% 49 |
| Gender | 2014-2015 |
| Female | 47% 479 |
| Male | 53% 541 |
| Special Programs | 2014-2015 |
| ELL | 8% 81 |
| Free/Reduced Lunch | 30% 304 |
| SPED | 12% 123 |
| 504 | 5% 48 |

Centaurus High School is an Engineering School, and an International Baccalaureate Focus School that provides an environment rich in academia. CHS also offers a wide range of Advanced Placement (AP) courses. Our AP and Honors programs, fine arts and practical arts programs, pre-engineering programs, and exceptional extra-curricular programs ensure that each of our students are prepared for a competitive future.

Our school's enrollment is just over 1,000 students, ensuring a learning community that is large enough to offer an array of courses and programs, yet small enough to provide individual academic guidance and assistance. We begin our community building in 9th grade with our unique Freshman Seminar and LINKS mentoring program.

AVID (Advancement Via Individual Determination), International Baccalaureate, and Pre-Engineering provide students the most rigorous courses in preparation for highly academic majors at the University level. Both AVID and Pre-Engineering classes are enhanced by partnerships with local universities and community mentors. The Engineering Partnership with the University of Colorado provides students the opportunity for guaranteed admission to the CU School of Engineering. The International Baccalaureate Diploma Program provides students with the academic preparation to compete nationally and internationally.

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

<http://www.schoolview.org/performance.asp>



Centennial Middle

2205 Norwood Ave., Boulder, CO 80304
720-561-5441, Fax: 720-561-2090
Principal: Cheryl Scott



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

Projected Enrollment: 592

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$4,141,041 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 116,768 | \$ - |
| Regular Education: | 28.695 | 2,516,477 | 32,576 |
| Special Education: | 4.203 | 323,739 | 577 |
| Vocational Education: | - | - | - |
| English as a Second Language: | 2.000 | 193,699 | 241 |
| Extra Curricular Education: | - | 22,506 | - |
| Talented & Gifted: | 0.204 | 7,697 | 1,565 |
| Library Services: | 1.000 | 100,428 | 4,828 |
| School Administration: | 4.500 | 426,412 | 3,585 |
| Maintenance: | 3.000 | 155,257 | 4,013 |
| Health Room: | - | - | - |
| Curriculum/Staff Development: | - | - | 6,436 |
| Student Support Services: | 2.500 | 223,137 | 1,100 |
| TOTALS: | 46.102 | \$ 4,086,120 | \$ 54,921 |

| Ethnicity | | 2014-2015 |
|-------------------------|-----|------------------|
| American Indian | | 1% 5 |
| African American | | 1% 3 |
| Caucasian | | 64% 378 |
| Asian | | 6% 33 |
| Hispanic | | 23% 137 |
| Native Hawaiian | | 0% 2 |
| Multi | | 6% 37 |
| Gender | | 2014-2015 |
| Female | | 49% 289 |
| Male | | 51% 306 |
| Special Programs | | 2014-2015 |
| ELL | | 13% 77 |
| Free/Reduced Lunch | | 25% 148 |
| SPED | | 9% 53 |
| | 504 | 2% 14 |

Centennial Middle School is a neighborhood school that proudly offers an accomplished instructional program, an exceptional staff, personalized attention, a broad exploratory program, and a distinctive technology experience. We hold all students accountable to high academic expectations and a rigorous curriculum. The fundamental goals that drive our curriculum are mastery of basic skills, i.e. reading, writing and mathematics; command of problem solving skills that underline success in the academic and real world; development of good study habits; planning skills and study skills; exploration of different courses and activities; and understanding one's self and one's relationship to others.

Components of the school include a strong emphasis on maintaining small class size, interdisciplinary team teaching, and teaming of students. Centennial also offers honors classes in language arts and mathematics. We provide Talented and Gifted, At-Risk, and Special Education services. We also provide an array of extra-curricular activities over and above the district.

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

<http://www.schoolview.org/performance.asp>



Coal Creek Elementary

801 W. Tamarisk St., Louisville, CO 80027
720-561-4500, Fax: 720-561-4501
Principal: John Kiemele

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



Projected Enrollment: 422

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$2,562,208 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 58,360 | \$ - |
| Regular Education: | 21.769 | 1,855,150 | 13,714 |
| Special Education: | 1.312 | 107,656 | - |
| Vocational Education: | - | - | - |
| English as a Second Language: | - | - | - |
| Extra Curricular Education: | - | - | - |
| Talented & Gifted: | 0.258 | 9,736 | - |
| Library Services: | 1.000 | 100,428 | - |
| School Administration: | 3.125 | 282,316 | 3,422 |
| Maintenance: | 2.000 | 106,680 | 2,543 |
| Health Room: | 0.563 | 21,789 | - |
| Curriculum/Staff Development: | - | - | 414 |
| Student Support Services: | - | - | - |
| TOTALS: | 30.027 | \$ 2,542,115 | \$ 20,093 |

| Ethnicity | 2014-2015 |
|-------------------------|------------------|
| American Indian | 0% 2 |
| African American | 0% 1 |
| Caucasian | 83% 355 |
| Asian | 3% 13 |
| Hispanic | 7% 29 |
| Native Hawaiian | 0% 1 |
| Multi | 6% 26 |
| Gender | |
| Female | 51% 219 |
| Male | 49% 208 |
| Special Programs | |
| ELL | 1% 3 |
| Free/Reduced Lunch | 9% 40 |
| SPED | 9% 40 |
| 504 | 1% 6 |

Coal Creek Elementary proudly serves children in the Kindergarten through Grade 5 within the Louisville community. We have a tradition of strong academic achievement, yet also desire to create a learning environment that is nurturing and centered on the whole child.

A hallmark of our school is the focus on the application of reading, writing, and language skills across the curriculum. We refer to this as a "balanced" approach to literacy development, where guided instruction is delivered throughout the primary grades in small, flexible groups, based on the changing needs of students.

Other academic highlights include:

- We have a math program that allows for extension and acceleration.
- Our music, art, and physical education programs have been recognized for their excellence by parents and community members throughout Louisville.
- The library is a resource for teaching students how to access various avenues of information in our ever-changing world.
- Our school supports a computer lab with 30 PCs for student use, in addition to "gardens" of three to five computers in every classroom.
- A professional staff of educators provides outstanding Special Education services in accordance with current federal guidelines.
- Teachers work in cooperation with parents in order to tailor initiatives for those students who meet testing criteria and are identified as gifted.

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

<http://www.schoolview.org/performance.asp>



Columbine Elementary

3130 Repplier Dr., Boulder, CO 80304
720-561-2500, Fax: 720-561-2501
Principal: Guillermo Medina

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

Projected Enrollment: 448



DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$3,847,064 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 63,959 | \$ - |
| Regular Education: | 26.725 | 2,188,744 | 57,827 |
| Special Education: | 3.217 | 275,305 | - |
| Vocational Education: | - | - | - |
| English as a Second Language: | 6.400 | 620,135 | - |
| Extra Curricular Education: | - | 364 | - |
| Talented & Gifted: | 0.792 | 55,606 | 500 |
| Library Services: | 1.000 | 100,428 | - |
| School Administration: | 3.775 | 325,588 | - |
| Maintenance: | 2.500 | 130,960 | 5,859 |
| Health Room: | 0.563 | 21,789 | - |
| Curriculum/Staff Development: | - | - | - |
| Student Support Services: | - | - | - |
| TOTALS: | 44.972 | \$ 3,782,878 | \$ 64,186 |

| Ethnicity | 2014-2015 |
|-------------------------|-----------|
| American Indian | 0% 2 |
| African American | 1% 3 |
| Caucasian | 33% 149 |
| Asian | 3% 14 |
| Hispanic | 59% 270 |
| Native Hawaiian | 0% 0 |
| Multi | 4% 16 |
| Gender | |
| Female | 52% 234 |
| Male | 48% 220 |
| Special Programs | |
| ELL | 56% 256 |
| Free/Reduced Lunch | 69% 313 |
| SPED | 11% 51 |
| 504 | 1% 4 |

Columbine Elementary provides children and parents a first-hand experience to live and learn among diversity. The diversity also brings to our school rich resources that make for a quality learning environment and include funding from federal, state and district sources. The school's restructuring plan calls for the alignment of these resources for cohesive K-5 program versus a collection of various separate programs.

Elements of the quality learning environment include:

- K-5th grade class size targets of 18 or less
- A balanced approach to literacy that incorporates explicit teaching of skills, structures and strategies with independent practice and opportunities to share
- Literacy instruction, intensive in both time (90 minutes to two hours per day) and in individual attention, through group sizes of 12 or less
- Spanish literacy instruction for Spanish speaking children
- Intensive English as a Second Language instruction in groups of 12 or less
- Spanish as a Second Language instruction for English speaking children
- A curriculum that focuses the development of higher order thinking through in-depth study in science and social studies topics versus a broad brush approach
- Reinforcement of reading and writing through research and in-depth study of social studies and science topics
- Instructional support for Spanish speakers for concept development in science, social studies and math from Native Language Tutors
- Talented and Gifted programming that extends and adds sophistication to social studies and science as well as accelerates instruction in math and language arts

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

<http://www.schoolview.org/performance.asp>



Community Montessori

805 Gillaspie Dr., Boulder, CO 80305
720-561-3700, Fax: 720-561-3701
Principal: Shannon Minch

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



Projected Enrollment: 249

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$1,865,509 | | | |
|-------------------------------|---------------|--------------------------|------------------|--|--|
| | | non-SRA | SRA | | |
| Utilities: | - | \$ 40,131 | \$ - | | |
| Regular Education: | 13.980 | 1,166,087 | 17,727 | | |
| Special Education: | 1.000 | 94,217 | - | | |
| Vocational Education: | - | - | - | | |
| English as a Second Language: | 0.970 | 93,978 | - | | |
| Extra Curricular Education: | - | 4,453 | - | | |
| Talented & Gifted: | 0.162 | 6,113 | - | | |
| Library Services: | 0.500 | 50,215 | - | | |
| School Administration: | 3.000 | 253,770 | 1,484 | | |
| Maintenance: | 1.750 | 94,745 | 1,151 | | |
| Health Room: | 0.375 | 14,513 | - | | |
| Curriculum/Staff Development: | - | - | 1,787 | | |
| Student Support Services: | 0.500 | 25,138 | - | | |
| TOTALS: | 22.237 | \$ 1,843,360 | \$ 22,149 | | |

| Ethnicity | 2014-2015 |
|------------------|------------------|
| American Indian | 0 |
| African American | .7% 2 |
| Caucasian | 68.1% 184 |
| Asian | 6.7% 18 |
| Hispanic | 16.3% 44 |
| Native Hawaiian | 0 |
| Multi | 8.1% 22 |

| Gender | 2014-2015 |
|---------------|------------------|
| Female | 47.8% 129 |
| Male | 52.2% 141 |

| Special Programs | 2014-2015 |
|-------------------------|------------------|
| ELL | 13% 35 |
| Free/Reduced Lunch | 18.5% 50 |
| SPED | 6.3% 17 |
| 504 | 1.1% 3 |

Community Montessori is a focus school and the only public Montessori school in the Boulder Valley School District. We serve children from preschool through 5th grade. The preschool is tuition-based with scholarships readily available.

Our mission is to challenge the learning potential of each student through a child-centered, individualized approach based on respect for self, others and the environment. Manipulative learning materials are developmentally sequenced within the rich integrated curriculum. The classroom environment allows children to move freely and make challenging choices within safe limits and clear academic expectations.

Community Montessori's classrooms are multiage, primary (ages 3-6), lower elementary (ages 6-9) and upper elementary (ages 9-12). Students build a strong rapport with their teacher and peers through the continuity of the 3-year class cycle. Our program features outdoor learning centers as an expansion of each classroom.

We focus on family involvement and provide ample opportunities for parents to participate in their child's education. Services include after school childcare and extracurricular activities.

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

<http://www.schoolview.org/performance.asp>



Creekside Elementary

3740 Martin Dr., Boulder, CO 80303
720-561-3800, Fax: 720-561-3801
Principal: James Hill

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

Projected Enrollment: 297



DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$2,692,631 | | Ethnicity | 2014-2015 |
|-------------------------------|---------------|--------------------------|------------------|-------------------------|------------------|
| | | non-SRA | SRA | | |
| Utilities: | - | \$ 66,646 | \$ - | American Indian | 1% 3 |
| Regular Education: | 19.599 | 1,597,774 | 35,728 | African American | 4% 11 |
| Special Education: | 5.317 | 340,463 | - | Caucasian | 57% 168 |
| Vocational Education: | - | - | - | Asian | 10% 29 |
| English as a Second Language: | 2.350 | 227,539 | - | Hispanic | 22% 64 |
| Extra Curricular Education: | - | - | - | Native Hawaiian | 0% 0 |
| Talented & Gifted: | 0.203 | 7,660 | 500 | Multi | 6% 19 |
| Library Services: | 0.450 | 44,750 | 2,000 | Gender | 2014-2015 |
| School Administration: | 3.125 | 246,287 | 1,000 | Female | 51% 150 |
| Maintenance: | 2.000 | 106,680 | 3,500 | Male | 49% 144 |
| Health Room: | 0.250 | 9,675 | - | Special Programs | 2014-2015 |
| Curriculum/Staff Development: | - | - | 1,131 | ELL | 24% 72 |
| Student Support Services: | - | 1,298 | - | Free/Reduced Lunch | 38% 111 |
| TOTALS: | 33.294 | \$ 2,648,772 | \$ 43,859 | SPED | 12% 36 |
| | | | | 504 | 1% 4 |

Creekside is a unique neighborhood school that is rich in its ties to the University of Colorado and its international population. As a relatively new school, we are focusing on developing strong academic programming for our students who speak English as a first language as well as our many English Language Learners. We have an active and strong parent community involved in our daily program.

Creekside Elementary School is located in South Boulder. Students come here from the surrounding neighborhoods and many of the University of Colorado family housing units. Approximately 40 percent of our population comes to us from other nations in the world and we have every continent represented. This year, we have 22 different languages spoken at our school. Because of our diversity, we have excellent English as a Second Language Program in our building, and all children learn that diversity is a quality that is respected and valued in our school community.

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

<http://www.schoolview.org/performance.asp>



Crest View Elementary

1897 Sumac Ave., Boulder, CO 80304
 720-561-5461, Fax: 720-561-2855
 Principal: Ned Levine

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

Projected Enrollment: 588



DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$3,737,585 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 101,302 | \$ - |
| Regular Education: | 30.182 | 2,561,393 | 5,829 |
| Special Education: | 2.263 | 149,766 | - |
| Vocational Education: | - | - | - |
| English as a Second Language: | 2.670 | 258,164 | - |
| Extra Curricular Education: | - | 5,935 | - |
| Talented & Gifted: | 0.349 | 13,169 | - |
| Library Services: | 1.000 | 100,428 | 2,709 |
| School Administration: | 4.000 | 366,455 | 1,808 |
| Maintenance: | 2.750 | 143,112 | 2,554 |
| Health Room: | 0.625 | 24,187 | - |
| Curriculum/Staff Development: | - | - | 774 |
| Student Support Services: | - | - | - |
| TOTALS: | 43.839 | \$ 3,723,911 | \$ 13,674 |

| Ethnicity | 2014-2015 |
|-------------------------|------------------|
| American Indian | 1% 5 |
| African American | 1% 7 |
| Caucasian | 65% 379 |
| Asian | 5% 29 |
| Hispanic | 23% 132 |
| Native Hawaiian | 0% 0 |
| Multi | 6% 34 |
| Gender | 2014-2015 |
| Female | 48% 280 |
| Male | 52% 306 |
| Special Programs | 2014-2015 |
| ELL | 19% 109 |
| Free/Reduced Lunch | 24% 140 |
| SPED | 9% 51 |
| 504 | 0% 2 |

Crest View is a community school, serving an area from 65th Street to Broadway and Iris to Monarch Road. The area encompasses mixed housing. The student body is representative of the entire district demographically, while their achievements have always been way above average. Crest View is nationally accredited by the North Central Association. Special programs in our school include a special needs support, SIED (Severe Intensive Emotional Disability) program, English as a Second Language and Read to Achieve. Intensive literacy support is provided in the primary grades to reduce class sizes to the smallest possible. Services for English Language Learners follow the sheltered English approach.

Crest View has a nationally recognized environmental site on our grounds. The Habitat, developed by parents and staff, enables us to extend our experience based science and social studies programs. Our goal is to achieve educational excellence for each child by meeting their academic, social, emotional and physical needs. Our school has received the John Irwin School of Excellence Award from the Colorado Department of Education. To do so, we are committed to developing a positive working relationship among our students, families, staff and community.

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

<http://www.schoolview.org/performance.asp>



Douglass Elementary

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

<http://bvsd.org/schools/douglass/Pages/home.aspx>



Projected Enrollment: 451

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$2,753,035 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 77,597 | \$ - |
| Regular Education: | 22.818 | 1,930,826 | 11,577 |
| Special Education: | 2.859 | 211,856 | - |
| Vocational Education: | - | - | - |
| English as a Second Language: | - | - | - |
| Extra Curricular Education: | - | 5,195 | - |
| Talented & Gifted: | 0.275 | 10,377 | - |
| Library Services: | 1.000 | 100,428 | - |
| School Administration: | 3.250 | 273,308 | 1,602 |
| Maintenance: | 2.000 | 106,680 | - |
| Health Room: | 0.563 | 21,789 | - |
| Curriculum/Staff Development: | - | - | 1,800 |
| Student Support Services: | - | - | - |
| TOTALS: | 32.765 | \$ 2,738,056 | \$ 14,979 |

| Ethnicity | 2014-2015 |
|-------------------------|------------------|
| American Indian | 0% 1 |
| African American | 1% 3 |
| Caucasian | 81% 368 |
| Asian | 4% 16 |
| Hispanic | 5% 22 |
| Native Hawaiian | 0% 0 |
| Multi | 10% 44 |
| Gender | 2014-2015 |
| Female | 49% 222 |
| Male | 51% 232 |
| Special Programs | 2014-2015 |
| ELL | 1% 4 |
| Free/Reduced Lunch | 4% 17 |
| SPED | 9% 42 |
| 504 | 1% 4 |

Douglass Elementary is a neighborhood school offering the BVSD curriculum and serving approximately 450 students. Educational programming is designed to ensure that all students reach their maximum physical, creative, intellectual and social potential. Our single-grade classrooms range in size from 20:1 in kindergarten and first grade to approximately 28:1 in fourth and fifth grades. Special Education services, literacy support and Talented and Gifted services are available at Douglass. Additionally, there are many exciting extra-curricular and co-curricular options available to students, including the Skip-It program, chess club, a student newspaper, spelling bees, science fair, and much more.

A strong home-school partnership is one of Douglass' greatest assets. Our learning community has a tradition of high academic performance, parent involvement, extracurricular participation, character education, and integration of the visual and performing arts. The collaboration and commitment of the parents and teachers create a very powerful and positive school climate. Based on strong bonds of collegiality, respect, and child-centeredness, Douglass Elementary offers students a warm, welcoming and supportive place to learn.

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

<http://www.schoolview.org/performance.asp>



Eisenhower Elementary

1220 Eisenhower Dr., Boulder, CO 80303
720-561-6700, Fax: 720-561-6701
Principal: Larry Orobona (Interim)

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



Projected Enrollment: 404

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$3,063,236 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 95,264 | \$ - |
| Regular Education: | 21.095 | 1,797,442 | 11,315 |
| Special Education: | 8.690 | 527,749 | - |
| Vocational Education: | - | - | - |
| English as a Second Language: | 1.190 | 115,261 | - |
| Extra Curricular Education: | - | - | - |
| Talented & Gifted: | 0.235 | 8,866 | - |
| Library Services: | 1.000 | 100,428 | - |
| School Administration: | 3.000 | 250,699 | 1,441 |
| Maintenance: | 2.500 | 128,498 | 3,471 |
| Health Room: | 0.563 | 21,789 | - |
| Curriculum/Staff Development: | - | - | 913 |
| Student Support Services: | - | (60) | 160 |
| TOTALS: | 38.273 | \$ 3,045,936 | \$ 17,300 |

| Ethnicity | | 2014-2015 |
|-------------------------|-----|------------------|
| American Indian | | 0% 0 |
| African American | | 1% 4 |
| Caucasian | | 61% 246 |
| Asian | | 5% 20 |
| Hispanic | | 25% 103 |
| Native Hawaiian | | 0% 1 |
| Multi | | 5% 22 |
| Gender | | 2014-2015 |
| Female | | 47% 192 |
| Male | | 53% 213 |
| Special Programs | | 2014-2015 |
| ELL | | 15% 60 |
| Free/Reduced Lunch | | 16% 66 |
| SPED | | 12% 49 |
| | 504 | 1% 3 |

Eisenhower has served Boulder Valley families since 1971. It is a cohesive and creative neighborhood school that fosters excellence. Our concept of neighborhood has expanded to include families from all over the district and surrounding metro areas. We are proud of our diversity and we believe that every individual in the community brings something unique and special to our school.

Eisenhower has a strong academic curriculum, a vibrant arts program, a comprehensive music program, and a vigorous PE program. Our Special Education programs support each child's educational plan. We have literacy programs designed to assess growth in literacy and provide support to our students. The English as a Second Language program serves students from around the world, assisting them in mastering English. Our Talented and Gifted program offers options for our most able students. We have a variety of before- or after-school clubs and a large variety of community activities for students. The YMCA provides before- and after-school child care.

We judge our success using a body of evidence measuring student achievement toward district and state standards. We reflect on a child's daily work, tests, papers and classroom interactions, taking into account a student's abilities and interests. We examine literacy assessments and the results of the TCAP. Our TCAP scores have earned us the John Irwin School of Excellence Award. We are committed to each child being proficient in all areas of their education so that they may be competent, successful and content in their future.

It is our goal to see each student reach his or her greatest potential through hard work, fun, perseverance, and real accomplishment. We strive to have our students understand the wonder of learning and the importance of community. School visits or calls are always welcome!

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

<http://www.schoolview.org/performance.asp>



Eldorado K-8

3351 S. Indiana St., Superior, CO 80027
720-561-4400, Fax: 720-561-4401
Principal: Robyn Hamasaki

<http://schools.bvsd.org/eldorado/index.htm>

Projected Enrollment: 960



DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$6,125,925 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 165,284 | \$ - |
| Regular Education: | 47.135 | 4,055,009 | 48,387 |
| Special Education: | 6.001 | 463,060 | - |
| Vocational Education: | - | - | - |
| English as a Second Language: | 2.000 | 193,470 | - |
| Extra Curricular Education: | - | 25,554 | - |
| Talented & Gifted: | 0.491 | 18,525 | - |
| Library Services: | 1.000 | 100,430 | 1,000 |
| School Administration: | 7.500 | 657,544 | 1,500 |
| Maintenance: | 4.250 | 215,977 | 7,000 |
| Health Room: | 0.625 | 24,187 | - |
| Curriculum/Staff Development: | - | - | - |
| Student Support Services: | 1.500 | 148,498 | 500 |
| TOTALS: | 70.502 | \$ 6,067,538 | \$ 58,387 |

| Ethnicity | | 2014-2015 |
|-------------------------|--|------------------|
| American Indian | | 1% 5 |
| African American | | 1% 10 |
| Caucasian | | 72% 713 |
| Asian | | 13% 132 |
| Hispanic | | 7% 71 |
| Native Hawaiian | | 0% 0 |
| Multi | | 6% 56 |
| Gender | | 2014-2015 |
| Female | | 45% 448 |
| Male | | 55% 539 |
| Special Programs | | 2014-2015 |
| ELL | | 9% 85 |
| Free/Reduced Lunch | | 6% 55 |
| SPED | | 7% 66 |
| 504 | | 3% 27 |

Eldorado K-8 is one of three public K-8 schools in Boulder Valley School District. With over 900 students in grades Kindergarten through 8th grade, visitors have dubbed us, "The large school with the small school feel." Our learning community is committed to creating strong relationships between students, their families and staff across our school while providing exceptional learning experiences and high academic standards for all students through the Boulder Valley curriculum.

Our commitment to working with our families as partners is strengthened in that we work with some of them for as long as nine years! Along with our traditional programming, we offer English as a Second Language (ESL), TAG (Talented and Gifted) services and an inclusive Special Education setting for our neighborhood students. Accelerated classes are available for qualified 6-8 grade students in math, language arts and 6th grade reading. Foreign language offerings in Spanish, French and German are available for middle level students. Students in highly advanced classes in math and foreign language may attend classes at Eldorado or Monarch High School.

In addition to presenting a strong academic program for our students, we also realize the importance of providing opportunities that address the many different learning styles that our students possess. Our physical education, music and art programs are of the highest quality and are viewed as excellent experiences for Eldorado students. Additionally, we offer a wide variety of electives at grades 6-8 and many exciting before- and after-school activities, intramurals and organizations at all grade levels to meet the diverse needs of our population. There's something for everyone, Kindergarten through 8th grade, at Eldorado!

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

<http://www.schoolview.org/performance.asp>



Emerald Elementary

755 W. Elmhurst Pl., Broomfield, CO 80020
 720-561-8500, Fax: 720-561-8501
 Principal: Samara Williams

<http://bvvsd.org/schools/emerald/Pages/default.aspx>



Projected Enrollment: 315

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$2,763,953 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 69,346 | \$ - |
| Regular Education: | 21.309 | 1,731,884 | 42,383 |
| Special Education: | 3.684 | 277,555 | - |
| Vocational Education: | - | - | - |
| English as a Second Language: | 2.000 | 193,699 | - |
| Extra Curricular Education: | - | 4,830 | - |
| Talented & Gifted: | 0.210 | 7,925 | 602 |
| Library Services: | - | - | - |
| School Administration: | 3.125 | 259,239 | 251 |
| Maintenance: | 2.500 | 130,969 | 7,020 |
| Health Room: | 0.500 | 19,348 | - |
| Curriculum/Staff Development: | - | - | 501 |
| Student Support Services: | 0.366 | 18,401 | - |
| TOTALS: | 33.694 | \$ 2,713,196 | \$ 50,757 |

| Ethnicity | 2014-2015 |
|-------------------------|------------------|
| American Indian | 0% 1 |
| African American | 2% 6 |
| Caucasian | 43% 143 |
| Asian | 6% 19 |
| Hispanic | 44% 147 |
| Native Hawaiian | 0% 1 |
| Multi | 5% 16 |
| Gender | 2014-2015 |
| Female | 47% 157 |
| Male | 53% 176 |
| Special Programs | 2014-2015 |
| ELL | 25% 82 |
| Free/Reduced Lunch | 55% 182 |
| SPED | 14% 47 |
| 504 | 0% 0 |

Emerald Elementary is a neighborhood school with a balance of diversity and a high mobility rate that mirrors the real world. Being a "magnet" school for English Language Learners adds an incredible dimension of diversity. Multiple languages are spoken in the homes of our families.

Our strong balanced literacy program challenges all students. The block schedule has allowed us to implement "flooding," direct guided reading instruction for all students in K-2. This is only a small piece of the total literacy block, so many of our students are getting a double dose of reading instruction. We are a model school for flooding in the district and state and have had over 360 visitors.

The Emerald staff has received training in reading, writing and oral language programs, First Steps and Six Traits writing, as well as Investigations Math. We have had extensive training in the Sheltered Instruction Observation Protocol and now our focus is math and differentiation. All students benefit from the progressive attitude, high expectations and hard work of the staff, parent involvement and low class sizes, as indicated in the improvement on our TCAP scores.

We are proud of the progress our students are making in spite of the changing demographics and the high mobility rate. We invite you to come watch us in action.

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

<http://www.schoolview.org/performance.asp>



Fairview High

1515 Greenbriar Blvd., Boulder, CO 80305
 720-561-3100, Fax: 720-561-5353
 Principal: Donald Stensrud

<http://bvvsd.org/schools/Fairviewhs/Pages/default.aspx>



Projected Enrollment: 2,131

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$11,852,401 | |
|-------------------------------|----------------|---------------------------|-------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 409,688 | \$ - |
| Regular Education: | 88.680 | 7,781,640 | 139,409 |
| Special Education: | 14.549 | 832,415 | 3,446 |
| Vocational Education: | 0.200 | 17,955 | - |
| English as a Second Language: | 1.400 | 135,589 | - |
| Extra Curricular Education: | - | 129,101 | - |
| Talented & Gifted: | 0.481 | 28,252 | 5,265 |
| Library Services: | 2.000 | 150,093 | - |
| School Administration: | 13.000 | 1,162,002 | 10,084 |
| Maintenance: | 10.000 | 506,337 | 12,495 |
| Health Room: | - | - | - |
| Curriculum/Staff Development: | - | - | 1,854 |
| Student Support Services: | 6.242 | 524,313 | 2,463 |
| TOTALS: | 136.552 | \$11,677,385 | \$ 175,016 |

| Ethnicity | 2014-2015 |
|-------------------------|------------------|
| American Indian | 0% 6 |
| African American | 1% 13 |
| Caucasian | 74% 1614 |
| Asian | 10% 210 |
| Hispanic | 9% 203 |
| Native Hawaiian | 0% 2 |
| Multi | 6% 121 |
| Gender | 2014-2015 |
| Female | 53% 1159 |
| Male | 47% 1010 |
| Special Programs | 2014-2015 |
| ELL | 3% 58 |
| Free/Reduced Lunch | 9% 202 |
| SPED | 6% 127 |
| 504 | 4% 95 |

Fairview is a comprehensive four-year high school dedicated to academic excellence. It also houses the International Baccalaureate Program for Boulder Valley Schools. The International Baccalaureate Program is a course of study for highly motivated students, which is designed to promote higher-level critical thinking skills while mastering a curriculum that meets worldwide standards and criteria. Participation in the IB program is on a self-selecting basis. American universities are discovering that students who participate in IB classes are best equipped for university success.

All of Fairview's curriculum is designed to challenge the potential of each student. Fairview has a broad range of learning opportunities that foster personal growth, maturity, and independent thought. Its highly qualified staff is committed to providing a learning environment that is safe, caring, and supportive. It has been evident that students who attend Fairview experience a high school career that truly prepares them to be highly successful in a globally competitive society.

Other programmatic offerings at Fairview include:

- Advanced Placement curriculum
- Fine arts
- Athletics/Activities
- Teen Parent Program
- Talented and Gifted
- Student Achievement Center
- At-Risk intervention program
- Link Crew
- Post-Graduate Planning Center
- Student government and leadership

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

<http://www.schoolview.org/performance.asp>



Fireside Elementary

845 W. Dahlia St., Louisville, CO 80027
 720-561-7900, Fax: 720-561-7901
 Principal: Pat Heinz-Pribyl

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

Projected Enrollment: 432



DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$3,051,688 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 121,045 | \$ - |
| Regular Education: | 22.458 | 1,906,782 | 36,852 |
| Special Education: | 3.966 | 307,218 | - |
| Vocational Education: | - | - | - |
| English as a Second Language: | 1.300 | 125,791 | - |
| Extra Curricular Education: | - | 2,227 | - |
| Talented & Gifted: | 0.261 | 9,849 | - |
| Library Services: | 1.000 | 100,428 | 700 |
| School Administration: | 3.250 | 285,879 | 1,000 |
| Maintenance: | 2.500 | 130,969 | 3,300 |
| Health Room: | 0.500 | 19,348 | - |
| Curriculum/Staff Development: | - | - | 300 |
| Student Support Services: | - | - | - |
| TOTALS: | 35.235 | \$ 3,009,536 | \$ 42,152 |

| Ethnicity | 2014-2015 |
|-------------------------|------------------|
| American Indian | 0% 2 |
| African American | 0% 1 |
| Caucasian | 75% 326 |
| Asian | 8% 34 |
| Hispanic | 12% 51 |
| Native Hawaiian | 0% 0 |
| Multi | 5% 21 |
| Gender | 2014-2015 |
| Female | 50% 219 |
| Male | 50% 216 |
| Special Programs | 2014-2015 |
| ELL | 12% 52 |
| Free/Reduced Lunch | 12% 54 |
| SPED | 6% 25 |
| 504 | 1% 5 |

One of the best kept secrets in the Boulder Valley School District, Fireside Elementary sets the standard for excellence in academic achievement. We have just begun our 16th year as a center for learning in Louisville with a \$90,000 renovation of our playground. Built in partnership with local government, businesses and our PTO, our new "Falcon's Nest" play area is the only playground that is completely handicap accessible in Louisville.

One of the numerous reasons for our continued success is the quality of the staff. Several of our teachers have been recognized for their leadership and expertise in a variety of content areas. In addition, Fireside enjoys a great deal of parent support. We believe whole-heartedly in the partnership that should exist between home and school. Our parent satisfaction surveys indicate that this partnership is strong and purposeful.

With a rich, multicultural population, we have families that speak 15 different languages at our school. Our students and staff represent many different cultures from around the world.

Fireside's student achievement scores are among the highest in the school district and state as measured by the TCAP. However, strong academic achievement is not enough! We believe that all aspects of a child's development are equally important. We are committed to celebrating and challenging the unique abilities in every child, respecting individual differences and creating a safe environment that nurtures the natural curiosity in all of us.

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

<http://www.schoolview.org/performance.asp>



Flatirons Elementary

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

<http://bvsd.org/SCHOOLS/FLATIRONS/Pages/default.aspx>



Projected Enrollment: 291

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$1,930,827 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 56,742 | \$ - |
| Regular Education: | 15.218 | 1,271,507 | 14,817 |
| Special Education: | 1.700 | 149,940 | - |
| Vocational Education: | - | - | - |
| English as a Second Language: | - | - | - |
| Extra Curricular Education: | - | - | - |
| Talented & Gifted: | 0.173 | 6,527 | - |
| Library Services: | 0.500 | 50,215 | - |
| School Administration: | 3.000 | 265,638 | 516 |
| Maintenance: | 1.750 | 94,536 | 842 |
| Health Room: | 0.500 | 19,348 | - |
| Curriculum/Staff Development: | - | - | 154 |
| Student Support Services: | - | - | 45 |
| TOTALS: | 22.841 | \$ 1,914,453 | \$ 16,374 |

| Ethnicity | 2014-2015 |
|-------------------------|------------------|
| American Indian | 0% 0 |
| African American | 1% 4 |
| Caucasian | 81% 234 |
| Asian | 3% 9 |
| Hispanic | 9% 26 |
| Native Hawaiian | 0% 0 |
| Multi | 6% 17 |
| Gender | 2014-2015 |
| Female | 49% 141 |
| Male | 51% 149 |
| Special Programs | 2014-2015 |
| ELL | 2% 5 |
| Free/Reduced Lunch | 13% 38 |
| SPED | 10% 28 |
| 504 | 1% 2 |

Flatirons is a relatively small neighborhood school. We continue to serve second and third generation Flatirons families. Ninety parent, community and university volunteers work in our classrooms weekly. They help teachers differentiate their instruction by using small, flexible group instruction.

Literacy teachers work with small student groups using research based reading and writing instruction. While we have a focus on literacy and math, our staff is well-versed in strategies to integrate science, social studies and the arts.

A hallmark of our school is the inclusion of students with different learning needs in regular classrooms. This is accomplished by a teaching staff that believes all children can learn and an expert special education staff that provides specialized programming options for all students.

Historically our staff, parents and students give us very high marks regarding all of the areas measured by the districts' revised "snapshot" survey and by the new Flatirons' School Improvement Team survey. Communication between the school and home is a focus of every classroom and the school as a whole.

The staff is highly experienced at providing a strong academic program and a social and emotional program that strives to ensure students leaving our school are competent, caring, contributing members of society. Students are confronted with an instructional program that has high expectations and is presented in developmentally appropriate contexts. Service learning activities are an expected part of every child's experience every year.

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

<http://www.schoolview.org/performance.asp>



Foothill Elementary

1001 Hawthorne Ave., Boulder, CO 80304
720-561-2600, Fax: 720-561-2601
Principal: David Eggen (Interim)

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



Projected Enrollment: 572

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$3,324,518 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 96,181 | \$ - |
| Regular Education: | 26.977 | 2,297,940 | 27,275 |
| Special Education: | 2.878 | 175,111 | - |
| Vocational Education: | - | - | - |
| English as a Second Language: | 1.000 | 96,849 | - |
| Extra Curricular Education: | - | - | - |
| Talented & Gifted: | 0.341 | 12,865 | - |
| Library Services: | 1.000 | 100,428 | - |
| School Administration: | 4.000 | 336,714 | 2,200 |
| Maintenance: | 3.000 | 155,257 | 4,000 |
| Health Room: | 0.500 | 19,348 | - |
| Curriculum/Staff Development: | - | - | - |
| Student Support Services: | - | - | 350 |
| TOTALS: | 39.696 | \$ 3,290,693 | \$ 33,825 |

| Ethnicity | 2014-2015 |
|------------------|------------------|
| American Indian | 0% 1 |
| African American | 1% 3 |
| Caucasian | 83% 450 |
| Asian | 2% 10 |
| Hispanic | 10% 52 |
| Native Hawaiian | 0% 0 |
| Multi | 5% 29 |

| Gender | 2014-2015 |
|---------------|------------------|
| Female | 50% 271 |
| Male | 50% 274 |

| Special Programs | 2014-2015 |
|-------------------------|------------------|
| ELL | 7% 37 |
| Free/Reduced Lunch | 14% 78 |
| SPED | 8% 44 |
| 504 | 1% 4 |

Foothill Elementary is a successful neighborhood school with high achieving students, an involved parent community, and a committed faculty and staff. Located in northwest Boulder, Foothill has been educating children for more than half a century. Lifelong learning, academic achievement and world citizenship are integrated within the BVSD curriculum. Foothill is now able to meet the needs all students who live in our attendance area and embrace the growing cultural and linguistic diversity of our community.

Our students are supported by an array of services including Special Education, Literacy, Talented and Gifted, and an ESL program as well as a great number of parent volunteers and a Community Liaison. Additionally, there are many extra-curricular and co-curricular options available to students including PE Field Fun Days, visiting artists, authors and musicians, choir and hand bells, student government, and the Foothill Publishing Center.

Our school has been named a John Irwin School of Excellence for student achievement and a Green Star Environmental School for our waste-free recycling program. Foothill is proud of the partnership it has nurtured between the families it serves, the students who attend and the educators who work here. From school-wide picnics and gardening to parent/teacher committees such as SIT and PTO, Foothill is a collaborative and vibrant learning environment.

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

<http://www.schoolview.org/performance.asp>



Gold Hill Elementary

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

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



Projected Enrollment: 22

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$294,654 | | Ethnicity | 2014-2015 |
|-------------------------------|--------------|------------------------|-----------------|-------------------------|------------------|
| | | non-SRA | SRA | | |
| Utilities: | - | \$ 13,009 | \$ - | American Indian | 0% 0 |
| Regular Education: | 2.277 | 200,934 | 848 | African American | 0% 0 |
| Special Education: | 0.400 | 27,460 | - | Caucasian | 93% 25 |
| Vocational Education: | - | - | - | Asian | 4% 1 |
| English as a Second Language: | - | - | - | Hispanic | 0% 0 |
| Extra Curricular Education: | - | 2,968 | - | Native Hawaiian | 0% 0 |
| Talented & Gifted: | 0.015 | 567 | - | Multi | 4% 1 |
| Library Services: | - | - | 54 | Gender | 2014-2015 |
| School Administration: | 0.350 | 29,768 | - | Female | 37% 10 |
| Maintenance: | 0.250 | 10,143 | 3,072 | Male | 63% 17 |
| Health Room: | 0.150 | 5,805 | - | Special Programs | 2014-2015 |
| Curriculum/Staff Development: | - | - | 26 | ELL | 0% 0 |
| Student Support Services: | - | - | - | Free/Reduced Lunch | 4% 1 |
| TOTALS: | 3.442 | \$ 290,654 | \$ 4,000 | SPED | 7% 2 |
| | | | | 504 | 0% 0 |

Gold Hill School has the goal to offer personalized, hands-on education that allows students to grow and learn through differentiated instruction in a supportive learning atmosphere. Having two teachers for 26 students allows this kind of learning environment to flourish.

A balanced literacy approach is used to teach reading and writing. This includes guided reading, benchmark books and running records. Read to Achieve Grant funds provide a literacy tutor to give extra literacy support to Individual Literacy Plan (ILP) students. Investigations, a problem-based learning approach to teach mathematical concepts, is being introduced in the K-3rd grades. Science and social studies are taught using interdisciplinary strategies. Our multi-age classrooms provide an excellent opportunity for students to learn to work with other students in small, cooperative groups which maximize learning experiences for all students.

In addition to offering an academic program aligned with the challenging district and state standards, GHS offers several unique opportunities for children. SEACR (Self Esteem, Affirmation and Conflict Resolution) is a weekly program that has the effect of letting the students better understand, listen to and support each other in all situations. GHS has implemented a program called FAC (Friday Afternoon Club) whereby students are exposed to a variety of guest speakers and enrichment activities. Finally, GHS has created an annual, five-day, outdoor education trip that is tied to the district's history, geography and multicultural curriculum and standards.

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

<http://www.schoolview.org/performance.asp>



Halcyon Middle-Senior High

3100 Bucknell Ct., Boulder, CO 80301
720-561-4700, Fax: 720-561-4701
Principal: Matthew Dudek

<http://schools.bvsd.org/p12/halcyon/Pages/default.aspx>



Projected Enrollment: 18

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$402,237 | |
|-------------------------------|--------------|------------------------|-----------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 5,369 | \$ - |
| Regular Education: | 1.000 | 89,775 | - |
| Special Education: | 3.037 | 286,210 | - |
| Vocational Education: | - | - | 2,292 |
| English as a Second Language: | - | - | - |
| Extra Curricular Education: | - | - | - |
| Talented & Gifted: | - | - | - |
| Library Services: | - | - | - |
| School Administration: | - | - | - |
| Maintenance: | 0.375 | 18,216 | - |
| Health Room: | - | - | 309 |
| Curriculum/Staff Development: | - | - | 66 |
| Student Support Services: | - | - | - |
| TOTALS: | 4.412 | \$ 399,570 | \$ 2,667 |

| Ethnicity | 2014-2015 |
|-------------------------|------------------|
| American Indian | |
| African American | |
| Caucasian | 52.6% 10 |
| Asian | |
| Hispanic | 36.8% 7 |
| Native Hawaiian | |
| Multi | 10.5% 2 |
| Gender | 2014-2015 |
| Female | 31.6% 6 |
| Male | 68.4% 13 |
| Special Programs | 2014-2015 |
| ELL | |
| Free/Reduced Lunch | 42.1% 8 |
| SPED | 100% 19 |
| 504 | 0 |

Halcyon is a multi-agency, collaborative middle/high school dedicated to the development of academic, social and interpersonal skills. Our goal is for students to succeed in their families, schools, and communities.

Halcyon serves up to 24 adolescents, sixth – twelfth grades. These students have shown serious emotional and behavioral problems in the home, school, and community.

Our goals are:

- To provide skills to manage emotional and behavioral challenges
- To provide quality learning experiences so that students move forward with their education
- To provide supports to parents and families
- To re-integrate students into less restrictive school environments

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

<http://www.schoolview.org/performance.asp>



Heatherwood Elementary

7750 Concord Dr., Boulder, CO 80301
720-561-5586, Fax: 720-561-6965
Principal: Brent Caldwell

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



Projected Enrollment: 368

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$2,663,687 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 99,277 | \$ - |
| Regular Education: | 18.951 | 1,628,902 | 25,578 |
| Special Education: | 5.710 | 365,924 | - |
| Vocational Education: | - | - | - |
| English as a Second Language: | - | - | - |
| Extra Curricular Education: | - | 2,238 | - |
| Talented & Gifted: | 0.212 | 7,998 | - |
| Library Services: | 1.000 | 100,430 | - |
| School Administration: | 3.000 | 275,438 | 414 |
| Maintenance: | 2.500 | 130,969 | 3,728 |
| Health Room: | 0.500 | 19,348 | - |
| Curriculum/Staff Development: | - | - | 3,443 |
| Student Support Services: | - | - | - |
| TOTALS: | 31.873 | \$ 2,630,524 | \$ 33,163 |

| Ethnicity | | 2014-2015 |
|--------------------|--|-----------|
| American Indian | | 0% 0 |
| African American | | 1% 4 |
| Caucasian | | 81% 301 |
| Asian | | 4% 15 |
| Hispanic | | 8% 29 |
| Native Hawaiian | | 0% 0 |
| Multi | | 6% 23 |
| Gender | | 2014-2015 |
| Female | | 46% 170 |
| Male | | 54% 202 |
| Special Programs | | 2014-2015 |
| ELL | | 1% 4 |
| Free/Reduced Lunch | | 12% 45 |
| SPED | | 11% 41 |
| 504 | | 2% 6 |

Heatherwood’s academic strength lies in our balanced and integrated curricular program. Children master and apply literacy and math skills through learning that emphasizes research, problem solving, simulations and technology. The instructional program does not end with the acquisition of discrete skills, but goes on to teach the use of those skills in higher level problem solving.

Our goal is to build a solid educational foundation for a lifetime of success for every student. We focus on educating the whole child - their academic, social, and emotional growth. Every learning and social experience at Heatherwood is focused on meeting this goal.

Heatherwood Elementary is a neighborhood school that serves approximately 385 students. Heatherwood prides itself on creating a strong sense of community among parents, teachers, staff and students. With a dedicated and caring staff, a population of talented learners with strong parental support at home, and an abundance of parent involvement, our community is the foundation of our school.

Our motto is "Heatherwood Has Heart." As a community, we support each other as learners. Staff and parents foster mutual cooperation, emotional support, and personal and academic growth for all students. This is evident by the numerous parent volunteers in our classrooms every day.

Our teachers, staff and parents create a child-centered and inquiry-based environment. Children benefit from flexible classroom settings, team teaching, multiage and traditional classes, and communication that keeps parents involved.

We invite you to visit, talk with our teachers and parents and see for yourself the great things that are happening at Heatherwood!

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

<http://www.schoolview.org/performance.asp>



High Peaks Elementary

3995 E. Aurora, Boulder, CO 80303
720-561-6500, Fax: 720-561-6501
Principal: Lora de la Cruz

<http://schools.bvdsd.org/p12/hp/Pages/default.aspx>



Projected Enrollment: 291

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$1,850,935 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 40,851 | \$ - |
| Regular Education: | 15.130 | 1,282,142 | 25,719 |
| Special Education: | 0.946 | 62,256 | - |
| Vocational Education: | - | - | - |
| English as a Second Language: | 0.750 | 72,695 | - |
| Extra Curricular Education: | - | 2,968 | - |
| Talented & Gifted: | 0.183 | 6,904 | - |
| Library Services: | 0.350 | 35,206 | 178 |
| School Administration: | 2.875 | 239,157 | 3,820 |
| Maintenance: | 1.250 | 65,485 | 1,744 |
| Health Room: | 0.300 | 11,610 | - |
| Curriculum/Staff Development: | - | - | 200 |
| Student Support Services: | - | - | - |
| TOTALS: | 21.784 | \$ 1,819,274 | \$ 31,661 |

| Ethnicity | 2014-2015 |
|-------------------------|------------------|
| American Indian | |
| African American | |
| Caucasian | 74.4% 221 |
| Asian | 11.8% 35 |
| Hispanic | 7.4% 22 |
| Native Hawaiian | |
| Multi | 6.4% 19 |
| Gender | 2014-2015 |
| Female | 47.1% 140 |
| Male | 52.9% 157 |
| Special Programs | 2014-2015 |
| ELL | 8.4% 25 |
| Free/Reduced Lunch | 10.4% 31 |
| SPED | 7.1% 21 |
| 504 | 2.7% 8 |

High Peaks Elementary School is a focus school with an enrollment of 290 students in grades PK-5. The school opened in 1995 with a Core Knowledge focus. High Peaks consistently receives the State of Colorado's top rating of "excellent." All students at High Peaks are expected to meet state and district content standards, grade-level benchmarks, and essential learning results. Students are assessed through the Colorado State Assessment Program and the Colorado Basic Literacy Act. Instruction is differentiated to accommodate diverse student needs through a variety of learning options and classroom environments. High Peaks implements the district-adopted Everyday Math program and the district's approved FOSS Science curriculum. Fourth grade students in art, music, and physical education are assessed with BVSD benchmark tests. Students are identified for Talented and Gifted enrichment/extension using state-approved assessments.

A district preschool is offered on-site. We also offer a Kindergarten Enrichment program for kindergarten students. We also offer an ESL program for students who are English Language Learners. High Peaks' staff and parents are committed to narrowing the gap among students of diverse socioeconomic backgrounds. Our staff and parents also are committed to working together as a team as we maintain excellence in all subject areas.

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

<http://www.schoolview.org/performance.asp>



Horizons K-8

4545 Sioux Dr., Boulder, CO 80303
303-447-5580, Fax: 303-447-5580
Lead Teacher: John McClusky

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



Projected Enrollment: 348

| 952 HORIZON K-8 SCHOOL | | |
|---------------------------------|--------------------------|---------------------|
| | Total Budget \$3,473,933 | |
| | General Fund | Charter |
| Utilities: | \$ 26,033 | \$ - |
| Regular Education: | - | 2,868,025 |
| Special Education: | - | 133,310 |
| Vocational Education: | - | - |
| English as a Second Language: | - | - |
| Extra Curricular Education: | - | - |
| Talented & Gifted: | - | - |
| Library Services: | - | - |
| Instructional Staff Support: | - | - |
| General Administration Support: | - | 51,328 |
| Business Services: | - | 42,296 |
| School Administration: | - | - |
| Maintenance: | 8,688 | 187,408 |
| Food Service: | - | - |
| Community Services: | - | - |
| Site Acquisition Services: | - | - |
| Central Support Services: | - | 146,191 |
| Enterprise: | - | 7,500 |
| Curriculum/Staff Development: | - | - |
| Student Support Services: | - | 3,154 |
| TOTALS: | \$ 34,721 | \$ 3,439,212 |

DEMOGRAPHIC CHARACTERISTICS

| Ethnicity | 2014-2015 |
|-------------------------|------------------|
| American Indian | .3% 1 |
| African American | .6% 2 |
| Caucasian | 87.1% 303 |
| Asian | 5.2% 18 |
| Hispanic | 4% 14 |
| Native Hawaiian | |
| Multi | 2.9% 10 |
| Gender | 2014-2015 |
| Female | 52.4% 182 |
| Male | 47.6% 165 |
| Special Programs | 2014-2015 |
| ELL | .6% 2 |
| Free/Reduced Lunch | 7.2% 25 |
| SPED | 10.7% 37 |
| 504 | 3.7% 13 |

Horizons is a member of William Glasser’s Quality School Network and is committed to maintaining high academic and behavioral expectations for all students in a non-coercive, respectful, mutually caring learning environment. Horizons believe:

- Students learn best in a school characterized by a sense of family and teamwork where all children feel accepted and supported. Horizons maintains small class sizes of 16 - 18 students, fully including Special Education students and addressing the learning needs of the whole child in multi-age settings through challenging, developmentally appropriate curriculum, with teachers working with homeroom students for more than one year.
- Individualizing learning motivates students, supports their progress, and encourages them to take educational risks. Horizon’s involves students in the development of their personal learning plans which clearly identify academic and behavioral goals and document progress from year to year. Teachers identify and enhance student strengths through active, authentic learning activities that honor students’ interests, choices, and goals.
- Students will be prepared to become responsible world citizens by learning to appreciate and to value diversity and by having opportunities to make meaningful contributions to their community. Horizons students are guided to become community contributors and to explore and value the contributions of diverse cultures.

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

<http://www.schoolview.org/performance.asp>



Jamestown Elementary

111 Mesa St., Jamestown, CO 80455
720-561-6020, Fax: 303-447-0459
Principal: Scott Boesel

<http://schools.bvsd.org/p12/jamestown/Pages/home.aspx>

Projected Enrollment: 18



DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$288,283 | |
|-------------------------------|--------------|------------------------|-----------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 15,764 | \$ - |
| Regular Education: | 2.417 | 204,908 | 3,200 |
| Special Education: | 0.200 | 13,727 | - |
| Vocational Education: | - | - | - |
| English as a Second Language: | - | - | - |
| Extra Curricular Education: | - | 2,968 | - |
| Talented & Gifted: | 0.010 | 377 | - |
| Library Services: | - | - | - |
| School Administration: | 0.350 | 29,391 | - |
| Maintenance: | 0.250 | 11,343 | 800 |
| Health Room: | 0.150 | 5,805 | - |
| Curriculum/Staff Development: | - | - | - |
| Student Support Services: | - | - | - |
| TOTALS: | 3.377 | \$ 284,283 | \$ 4,000 |

| Ethnicity | 2014-2015 |
|-------------------------|------------------|
| American Indian | |
| African American | |
| Caucasian | 100% 15 |
| Asian | |
| Hispanic | |
| Native Hawaiian | |
| Multi | |
| Gender | 2014-2015 |
| Female | 40% 6 |
| Male | 60% 9 |
| Special Programs | 2014-2015 |
| ELL | 0% 0 |
| Free/Reduced Lunch | 7% 1 |
| SPED | 13% 2 |
| 504 | 0% 0 |

Jamestown Elementary School is a K-5 one-room school that provides children with outstanding educational opportunities. Students can work with a teacher for up to five years in a multiage classroom setting. Key characteristics include:

- State standards/Boulder Valley curriculum
- Integrated units of study
- Individualized instruction
- Differentiated instruction
- Multiage learning
- Flexible grouping
- Learning centers
- Attention for each child
- Community service component
- Strong partnership with parents and community
- Outdoor education focus

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

<http://www.schoolview.org/performance.asp>



Justice High

805 Excalibur, Lafayette, CO 80026
 720-935-1337
 Principal: TJ Cole

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

Projected Enrollment: 95

DEMOGRAPHIC CHARACTERISTICS

| 954 JUSTICE HIGH SCHOOL | | |
|---------------------------------|------------------------|-------------------|
| | Total Budget \$848,220 | |
| | General Fund | Charter |
| Utilities: | \$ - | \$ - |
| Regular Education: | - | 321,495 |
| Special Education: | 93,071 | 82,525 |
| Vocational Education: | - | - |
| English as a Second Language: | - | - |
| Extra Curricular Education: | - | 7,340 |
| Talented & Gifted: | - | - |
| Library Services: | - | - |
| Instructional Staff Support: | - | - |
| General Administration Support: | - | 14,166 |
| Business Services: | - | 44,856 |
| School Administration: | - | 129,058 |
| Maintenance: | - | 128,500 |
| Food Service: | - | - |
| Community Services: | - | - |
| Site Acquisition Services: | - | - |
| Central Support Services: | - | 26,815 |
| Enterprise: | - | - |
| Curriculum/Staff Development: | - | - |
| Student Support Services: | - | 394 |
| TOTALS: | \$ 93,071 | \$ 755,149 |

| Ethnicity | 2014-2015 |
|-------------------------|------------------|
| American Indian | |
| African American | 3.9% 2 |
| Caucasian | 36.4% 28 |
| Asian | 1.3% 1 |
| Hispanic | 54.5% 42 |
| Native Hawaiian | 1.3% 1 |
| Multi | 2.6% 2 |
| Gender | 2014-2015 |
| Female | 41.6% 31 |
| Male | 58.4% 45 |
| Special Programs | 2014-2015 |
| ELL | 18.2% 11 |
| Free/Reduced Lunch | 31% 63 |
| SPED | 18.2% 14 |
| 504 | |

The mission of Justice High School is to provide year round college prep education for all enrolled Boulder Valley and St. Vrain Valley students. Justice High School's curriculum and program design is ideal for at risk youth who are disconnected from the traditional school system because of juvenile delinquency, drugs and alcohol, alienation, or other factors. Justice High provides its students with a structured academic setting with high expectations. Justice High's philosophy is that these 'at risk' youth can become successful if given an opportunity and structured environment. The school's program provides instruction using the AP model.

Justice High's educational program will allow students attending full time to finish their high school requirements within two to three years. Justice High School does not discriminate in its hiring practices or its admission of students. Justice High gives each student the opportunity to grow into respectful adults who will have the knowledge, will, and self-esteem to succeed in college and life.

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

<http://www.schoolview.org/performance.asp>



Kohl Elementary

1000 W. 10th Ave., Broomfield, CO 80020
 720-561-8600, Fax: 720-465-1071
 Principal: Mike Lowe (Interim)

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



Projected Enrollment: 478

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$3,165,639 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 66,644 | \$ - |
| Regular Education: | 23.954 | 2,030,542 | 22,598 |
| Special Education: | 7.261 | 483,350 | 1,400 |
| Vocational Education: | - | - | - |
| English as a Second Language: | - | - | - |
| Extra Curricular Education: | - | 2,553 | - |
| Talented & Gifted: | 0.291 | 10,981 | - |
| Library Services: | 1.000 | 100,428 | - |
| School Administration: | 3.375 | 296,359 | 500 |
| Maintenance: | 2.500 | 130,969 | 4,800 |
| Health Room: | 0.375 | 14,513 | - |
| Curriculum/Staff Development: | - | - | 2 |
| Student Support Services: | - | - | - |
| TOTALS: | 38.756 | \$ 3,136,339 | \$ 29,300 |

| Ethnicity | 2014-2015 |
|-------------------------|------------------|
| American Indian | 1% 4 |
| African American | 1% 5 |
| Caucasian | 74% 345 |
| Asian | 6% 27 |
| Hispanic | 15% 69 |
| Native Hawaiian | 0% 2 |
| Multi | 3% 15 |
| Gender | 2014-2015 |
| Female | 51% 237 |
| Male | 49% 230 |
| Special Programs | 2014-2015 |
| ELL | 2% 10 |
| Free/Reduced Lunch | 19% 91 |
| SPED | 12% 58 |
| 504 | 0% 0 |

The school is organized into traditional single grade-level, self-contained classrooms. Our strong core academic program is complemented by an equally strong collection of enriching and fun experiences that allow children to explore their own interests.

Kohl has a strong Special Education component. We have two multi-intensive special education classrooms that serve 22 students. We have two full-time resource teachers and house the community-based preschool program where parents bring their children for specific services or therapies. Kohl Cottage is a special education preschool located on our grounds. It services a mixture of multi-intensive and mainstream kids.

- An optional, afternoon, fee based, licensed childcare program called Kindergarten Enrichment is available for parents who wish for their kindergartner to stay at school all day.
- Literacy support is strong at Kohl. We have three highly trained literacy support teachers. Through district funding.
- Read to Achieve and building allocations, we are able to serve 60+ students in small group instruction in first through fifth grade. In first grade we use CLIP, a one-on-one intervention program.
- Our gifted program, called TAG, serves over 40 students. We have a differentiated approach to teaching each child so they can achieve maximum learning.
- One of the major strengths of Kohl is its strong parent support. We believe that educating a child is a partnership between home and school. Our parents make Kohl a wonderful, high achieving school. If you want to be involved in your child's education, Kohl is the place!

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

<http://www.schoolview.org/performance.asp>



Lafayette Elementary

101 N. Bermont Ave., Lafayette, CO 80026
720-561-8900, Fax: 720-561-8901
Principal: Stephanie Jackman

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



Projected Enrollment: 563

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$3,801,143 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 63,091 | \$ - |
| Regular Education: | 28.580 | 2,439,676 | 32,151 |
| Special Education: | 6.791 | 411,914 | - |
| Vocational Education: | - | - | - |
| English as a Second Language: | 1.300 | 125,787 | - |
| Extra Curricular Education: | - | 3,709 | - |
| Talented & Gifted: | 1.340 | 102,108 | - |
| Library Services: | 1.000 | 100,428 | 1,000 |
| School Administration: | 4.125 | 346,953 | - |
| Maintenance: | 2.500 | 130,969 | 4,000 |
| Health Room: | 0.625 | 24,187 | - |
| Curriculum/Staff Development: | - | - | 2,500 |
| Student Support Services: | 0.250 | 12,486 | 184 |
| TOTALS: | 46.511 | \$ 3,761,308 | \$ 39,835 |

| Ethnicity | 2014-2015 |
|-------------------------|------------------|
| American Indian | 1% 4 |
| African American | 1% 5 |
| Caucasian | 73% 417 |
| Asian | 5% 30 |
| Hispanic | 13% 72 |
| Native Hawaiian | 0% 1 |
| Multi | 7% 39 |
| Gender | 2014-2015 |
| Female | 48% 270 |
| Male | 52% 298 |
| Special Programs | 2014-2015 |
| ELL | 8% 43 |
| Free/Reduced Lunch | 22% 125 |
| SPED | 9% 49 |
| 504 | 1% 8 |

Lafayette Elementary School provides a rich academic program in a culturally diverse environment. The Boulder Valley School District’s standards-based curriculum is the hallmark of high quality instruction at Lafayette. Students benefit from individualized opportunities made possible by a comprehensive Talented and Gifted focus program. This program is designed to provide personalized instruction for identified gifted students and advanced programming for academically talented students. A full-time Talented and Gifted coordinator works directly with students, teachers and parents to design educational experiences based upon identified strengths and talents. Up-to-date assessment and research-based instruction in literacy, mathematics, science, social studies, and visual and performing arts define our dynamic educational program.

In addition, students in Kindergarten through fifth grade take advantage of before and after-school enrichment activities, clubs, choir, intramural sports, language classes and more to expand their learning experiences. A state-of-the-art computer lab, literacy classroom, and media center enhance classroom instruction. The staff is committed to providing differentiated instruction to meet the diverse needs of all students, including second language learners and children with special needs. A character education program, class meetings, Peace Place and, most recently, a half-time counselor all support the social/emotional needs of our students. Preschool classes, Kindergarten Enrichment for Kindergarten students, and the School Age Childcare (SAC) program offer additional options to families at our school. Lafayette Elementary is a diverse, inclusive and exciting place to learn!

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

<http://www.schoolview.org/performance.asp>



Louisville Elementary
400 Hutchinson St., Louisville, CO 80027
720-561-7200, Fax: 720-561-7201
Principal: Jennifer Rocke



<http://schools.bvsd.org/les/index.html>

Projected Enrollment: 618

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$3,843,637 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 71,333 | \$ - |
| Regular Education: | 30.750 | 2,603,460 | 38,400 |
| Special Education: | 6.201 | 395,559 | - |
| Vocational Education: | - | - | - |
| English as a Second Language: | 1.000 | 96,620 | - |
| Extra Curricular Education: | - | 3,295 | - |
| Talented & Gifted: | 0.380 | 14,337 | - |
| Library Services: | 1.000 | 100,428 | - |
| School Administration: | 4.225 | 362,156 | 3,024 |
| Maintenance: | 2.500 | 130,969 | 2,780 |
| Health Room: | 0.500 | 19,348 | - |
| Curriculum/Staff Development: | - | - | 1,928 |
| Student Support Services: | - | - | - |
| TOTALS: | 46.556 | \$ 3,797,505 | \$ 46,132 |

| Ethnicity | | 2014-2015 |
|-------------------------|-----|------------------|
| American Indian | | 0% 0 |
| African American | | 1% 8 |
| Caucasian | | 81% 472 |
| Asian | | 2% 12 |
| Hispanic | | 12% 70 |
| Native Hawaiian | | 0% 1 |
| Multi | | 4% 21 |
| Gender | | 2014-2015 |
| Female | | 50% 291 |
| Male | | 50% 293 |
| Special Programs | | 2014-2015 |
| ELL | | 6% 34 |
| Free/Reduced Lunch | | 15% 90 |
| SPED | | 8% 45 |
| | 504 | 2% 14 |

In the heart of downtown Louisville, a community of learners is curiously exploring the world around them. At Louisville Elementary School, student achievement, along with building student self-esteem and self-confidence in a safe, caring environment, is our primary focus. We live our motto: "Everyday, we make a difference for each child." The staff at Louisville treats each student as an individual, and student successes are abundant. At Louisville Elementary School, we believe that every child can and will succeed!

At LES, we know our educational responsibility goes beyond test scores. We help our students become self-confident learners. We support the whole child, not only academically, but socially and emotionally. Some of the great programs we have at LES include:

- Positive character traits program
- Dynamic TAG program that challenges students in core academics as well as art, music, and creative thinking
- Small class sizes
- State-of-the-art computer lab with new HP computers and a digital projector for instruction
- Exemplary physical education, music, and art programs
- Kindergarten Enrichment program for our half-day kindergartners
- The LES staff believes it takes a village to raise a child, and together, our community is working to help children become self-confident, lifelong learners. Louisville Elementary School--what a wonderful learning community for staff, students, and families!

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

<http://www.schoolview.org/performance.asp>



Louisville Middle

1341 Main St., Louisville, CO 80027
720-561-7400, Fax: 720-561-7401
Principal: Ginny Vidulich

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



Projected Enrollment: 612

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$4,272,717 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 153,700 | \$ - |
| Regular Education: | 27.940 | 2,484,440 | 46,362 |
| Special Education: | 8.064 | 551,927 | 550 |
| Vocational Education: | - | - | - |
| English as a Second Language: | 0.670 | 64,811 | 720 |
| Extra Curricular Education: | - | 25,162 | - |
| Talented & Gifted: | 0.208 | 7,849 | 300 |
| Library Services: | 1.000 | 100,428 | 7,000 |
| School Administration: | 5.000 | 458,768 | - |
| Maintenance: | 3.250 | 167,401 | 3,000 |
| Health Room: | - | - | - |
| Curriculum/Staff Development: | - | - | 1,300 |
| Student Support Services: | 2.000 | 197,999 | 1,000 |
| TOTALS: | 48.132 | \$ 4,212,485 | \$ 60,232 |

| Ethnicity | 2014-2015 |
|-------------------------|------------------|
| American Indian | 0% 2 |
| African American | 0% 3 |
| Caucasian | 76% 489 |
| Asian | 3% 18 |
| Hispanic | 13% 83 |
| Native Hawaiian | 0% 0 |
| Multi | 6% 38 |
| Gender | 2014-2015 |
| Female | 48% 308 |
| Male | 51% 325 |
| Special Programs | 2014-2015 |
| ELL | 5% 30 |
| Free/Reduced Lunch | 12% 77 |
| SPED | 10% 62 |
| 504 | 4% 27 |

Louisville Middle School is a neighborhood school offering rigorous academic programs and a wide array of elective choices. We provide a broad range of academic curriculum including high school and honors level classes, specialized reading, writing, and math programs, Talented and Gifted services, and Special Education services. We hold all students accountable for high academic and behavioral standards and we support those efforts by providing academic support time, clinics, after-school help sessions and counseling groups.

LMS offers a variety of programs to support the educational, emotional and social needs of middle level students. Programs and activities offered include: Athletics, National Junior Honor Society, Student Government, Welcome Everybody, Engineering Lab, Law Library, Yearbook, Science Club, Creative Writing Club, and Reading to End Racism. Students in Fine Arts produce band, orchestra, guitar, choral and dramatic productions, and participate in festivals and competitions. Other available competitions include Math Counts, Math Olympiad, Knowledge Masters, Rocky Mtn. Talent Search, Destination Imagination, District and State Art competitions, Science Fair, Quiz Bowl, Nat'l History Day, Spelling and Geography Bee.

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

<http://www.schoolview.org/performance.asp>



Manhattan School of Arts & Academics

290 Manhattan Dr., Boulder, CO 80303
 720-561-6300, Fax: 720-561-6301
 Principal: John Riggs

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

Projected Enrollment: 591



DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$4,413,708 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 147,400 | \$ - |
| Regular Education: | 27.510 | 2,411,138 | 40,923 |
| Special Education: | 9.764 | 676,295 | 719 |
| Vocational Education: | - | - | - |
| English as a Second Language: | 2.000 | 193,699 | 598 |
| Extra Curricular Education: | - | 20,939 | - |
| Talented & Gifted: | 0.193 | 7,281 | 500 |
| Library Services: | 1.000 | 100,428 | 6,410 |
| School Administration: | 5.000 | 413,391 | - |
| Maintenance: | 3.000 | 155,257 | 3,886 |
| Health Room: | - | - | - |
| Curriculum/Staff Development: | - | - | 11,173 |
| Student Support Services: | 2.500 | 223,137 | 534 |
| TOTALS: | 50.967 | \$ 4,348,965 | \$ 64,743 |

| Ethnicity | 2014-2015 |
|-------------------------|------------------|
| American Indian | 1% 5 |
| African American | 1% 7 |
| Caucasian | 64% 346 |
| Asian | 6% 34 |
| Hispanic | 23% 127 |
| Native Hawaiian | 0% 0 |
| Multi | 4% 24 |
| Gender | 2014-2015 |
| Female | 51% 277 |
| Male | 49% 266 |
| Special Programs | 2014-2015 |
| ELL | 13% 73 |
| Free/Reduced Lunch | 29% 158 |
| SPED | 17% 92 |
| 504 | 6% 34 |

Manhattan Middle School of Arts and Academics provides an inclusive, safe, and dynamic learning environment for students from both the neighborhood and the entire district. Our challenging academic program is supported not only by an infusion of the arts, but also an integrated curriculum, exploratory classes, small reading and writing classes, and honors math classes. In the arts, students choose from theater, visual arts, band, orchestra and choir. During the school day, students have the opportunity to participate in a two period block of an arts focus each day. Outside the school day, opportunities for student participation include jazz band, choir, theater productions, middle level athletics, daily homework help, Science Club, and Bolder Boulder Training.

Our school climate is enhanced by our WEB (Welcome Every Body) transition program, our weekly tutor/workshop time, a participatory Student Council, school spirit activities, and multiple charitable endeavors. Manhattan also provides a south-central Boulder English as a Second Language (ESL) Program. Students come to Manhattan from all over the world, giving the school somewhat of an international flavor. We also house an Intensive Behavioral Special Education.

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

<http://www.schoolview.org/performance.asp>



Mesa Elementary

1575 Lehigh St., Boulder, CO 80303
720-561-3000, Fax: 720-561-3001
Principal: Josh Baldner

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



Projected Enrollment: 336

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$2,113,266 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 68,818 | \$ - |
| Regular Education: | 16.750 | 1,416,844 | 15,652 |
| Special Education: | 2.748 | 170,662 | 469 |
| Vocational Education: | - | - | - |
| English as a Second Language: | - | - | - |
| Extra Curricular Education: | - | 4,453 | - |
| Talented & Gifted: | 0.202 | 7,622 | - |
| Library Services: | 0.500 | 50,215 | - |
| School Administration: | 3.000 | 261,591 | 635 |
| Maintenance: | 1.750 | 94,536 | 1,465 |
| Health Room: | 0.500 | 19,348 | - |
| Curriculum/Staff Development: | - | - | 873 |
| Student Support Services: | - | - | 83 |
| TOTALS: | 25.450 | \$ 2,094,089 | \$ 19,177 |

| Ethnicity | 2014-2015 |
|------------------|------------------|
| American Indian | 0% 1 |
| African American | 0% 1 |
| Caucasian | 86% 285 |
| Asian | 4% 12 |
| Hispanic | 4% 13 |
| Native Hawaiian | 0% 0 |
| Multi | 5% 18 |

| Gender | 2014-2015 |
|---------------|------------------|
| Female | 55% 183 |
| Male | 45% 147 |

| Special Programs | 2014-2015 |
|-------------------------|------------------|
| ELL | 0% 0 |
| Free/Reduced Lunch | 6% 21 |
| SPED | 7% 24 |
| 504 | 2% 8 |

Mesa is a high-achieving elementary school nestled up against the mountains in south Boulder. Mesa is a "Triple A" school which balances academics, the arts, and athletics. We offer our students a wide scope of learning opportunities. Our school has been awarded the John J. Irwin Award for Excellence as an outstanding school of distinction.

Academics are a high priority. Teachers implement the best, research-based instructional practices to encourage critical thinking and question in all aspects of learning. Differentiation of instruction is woven into the structure of the day in all subject areas to meet the individual needs of the learners. Talented and Gifted (TAG) programs, resource room assistance, literacy, math and technology support are designed to help students discover their strengths and talents.

Arts, performing and visual are highly valued programs which are integrated into the academic curriculum. Mesa was one of a very few elementary schools in the U. S. chosen to receive the Kennedy Center Schools of Distinction Award for arts education.

Athletics motivate our students to be responsible for their physical fitness. We offer a variety of experiences including the Mile Run, Bolder Boulder training, Jump Rope for Heart, and Fitness Club.

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

<http://www.schoolview.org/performance.asp>



Monarch High

329 Campus Dr., Louisville, CO 80027
720-561-4200, Fax: 720-561-5650
Principal: Jerry Lee Anderson

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

Projected Enrollment: 1,668



DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$9,576,129 | |
|-------------------------------|----------------|--------------------------|-------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 277,680 | \$ - |
| Regular Education: | 66.874 | 5,948,438 | 132,813 |
| Special Education: | 12.815 | 860,006 | 1,361 |
| Vocational Education: | 1.400 | 124,997 | 7,865 |
| English as a Second Language: | 0.780 | 75,567 | 450 |
| Extra Curricular Education: | - | 106,060 | - |
| Talented & Gifted: | 0.414 | 25,724 | 349 |
| Library Services: | 1.800 | 140,159 | 1,996 |
| School Administration: | 10.832 | 1,018,016 | 16,095 |
| Maintenance: | 9.250 | 472,286 | 7,629 |
| Health Room: | - | - | - |
| Curriculum/Staff Development: | - | - | 1,241 |
| Student Support Services: | 3.600 | 356,398 | 999 |
| TOTALS: | 107.765 | \$ 9,405,331 | \$ 170,798 |

| Ethnicity | 2014-2015 |
|-------------------------|------------------|
| American Indian | 0% 3 |
| African American | 0% 7 |
| Caucasian | 81% 1331 |
| Asian | 5% 77 |
| Hispanic | 9% 153 |
| Native Hawaiian | 0% 2 |
| Multi | 5% 80 |
| Gender | 2014-2015 |
| Female | 47% 778 |
| Male | 53% 875 |
| Special Programs | 2014-2015 |
| ELL | 2% 26 |
| Free/Reduced Lunch | 8% 137 |
| SPED | 8% 137 |
| 504 | 5% 79 |

Monarch High School features a closed campus environment, a modified block schedule, and late start on Wednesdays for faculty professional development and student tutor time. Freshmen and sophomore students must take seven classes or six classes and a study hall. They are not permitted to leave the campus during the school day. Juniors must take a minimum of six classes and seniors must take a minimum of five classes. Juniors and seniors may apply for an off-campus pass that, if earned, would allow them to leave campus during the school day when they are not in scheduled classes. In addition to the closed campus environment, Monarch High School has extensive computer technology available to all faculty and students. All computers are connected to the instructional network and the Internet. Teachers utilize technology to enhance instruction and students have opportunities to explore how technology can be integrated into the learning process.

The school features a daVinci Lab that allows students to explore pre-engineering, pre-design, and applied technology. Students may access Advanced Placement Courses within Monarch High School and technology classes at a district level to enhance their academic transcripts. A tutor center, staffed by licensed teachers, individual scheduled tutor time access with every teacher in the building, a Links Program, and Connections program are all available at Monarch High School for individual students to access in order to be successful and reach their highest academic goals.

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

<http://www.schoolview.org/performance.asp>



Monarch K-8

263 Campus Dr., Louisville, CO 80027
720-561-4000, Fax: 720-561-4001
Principal: Melisa Potes

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



Projected Enrollment: 876

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$5,460,699 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 206,625 | \$ - |
| Regular Education: | 40.068 | 3,431,584 | 42,613 |
| Special Education: | 9.829 | 713,242 | 500 |
| Vocational Education: | - | - | - |
| English as a Second Language: | - | - | - |
| Extra Curricular Education: | - | 27,100 | - |
| Talented & Gifted: | 0.371 | 13,996 | 350 |
| Library Services: | 1.000 | 99,930 | 2,000 |
| School Administration: | 6.250 | 567,190 | 4,328 |
| Maintenance: | 3.500 | 179,245 | 3,100 |
| Health Room: | 0.500 | 19,348 | - |
| Curriculum/Staff Development: | - | - | 800 |
| Student Support Services: | 1.500 | 148,498 | 250 |
| TOTALS: | 63.018 | \$ 5,406,758 | \$ 53,941 |

| Ethnicity | 2014-2015 |
|------------------|------------------|
| American Indian | 0% 2 |
| African American | 1% 9 |
| Caucasian | 75% 642 |
| Asian | 10% 88 |
| Hispanic | 8% 67 |
| Native Hawaiian | 0% 3 |
| Multi | 6% 49 |

| Gender | 2014-2015 |
|---------------|------------------|
| Female | 49% 421 |
| Male | 51% 439 |

| Special Programs | 2014-2015 |
|-------------------------|------------------|
| ELL | 3% 27 |
| Free/Reduced Lunch | 11% 91 |
| SPED | 10% 86 |
| 504 | 4% 35 |

Students at Monarch K-8 understand that safety and community are paramount. Unique to Monarch K-8 is the constant and consistent administrative presence that not only provides students a sense of safety, but also a sense that their community is intact. A cornerstone of Monarch’s school culture is their advisory program (I CARE). The character traits of Integrity, Courage, Altruism, Respect/ Responsibility, and Excellence follow each student and staff member throughout her or his day.

Monarch’s teachers are passionate, creative, and dedicated. They constantly evaluate and reevaluate programs and policies, always striving for excellence. Creative scheduling ensures the most efficient and effective use of school day minutes. Programs are tailored to meet the needs of all students. The K-12 campus allows for academic acceleration when appropriate as well as a myriad of cross-graded activities.

Students at Monarch K-8 understand that they are equal partners in their education. With the help of their teachers, they learn how to speak out and stand up for what’s right. At Monarch K-8, students are empowered to become leaders. Parents and prospective students are welcome to walk through Monarch’s halls and visit their classrooms.

Monarch K-8 and Monarch High School weave together the common threads of discipline, academics, and community; as a result, students transition from level to level with ease and grace, feeling a continued sense of safety and belonging to a K-12 community.

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

<http://www.schoolview.org/performance.asp>



Nederland Elementary

#1 N. Sundown Trail, Nederland, CO 80466
720-561-4800, Fax: 720-561-4801
Principal: Jeff Miller

<http://bvvsd.org/schools/nederlandElem/Pages/default.aspx>



Projected Enrollment: 261

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$2,195,022 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 84,141 | \$ - |
| Regular Education: | 15.368 | 1,276,133 | 20,854 |
| Special Education: | 4.533 | 289,078 | 3,650 |
| Vocational Education: | - | - | - |
| English as a Second Language: | 0.370 | 35,869 | - |
| Extra Curricular Education: | - | 3,282 | - |
| Talented & Gifted: | 0.160 | 6,037 | 300 |
| Library Services: | 0.700 | 70,072 | - |
| School Administration: | 3.000 | 251,589 | - |
| Maintenance: | 2.500 | 130,969 | 3,700 |
| Health Room: | 0.500 | 19,348 | - |
| Curriculum/Staff Development: | - | - | - |
| Student Support Services: | - | - | - |
| TOTALS: | 27.131 | \$ 2,166,518 | \$ 28,504 |

| Ethnicity | | 2014-2015 |
|--------------------|--|-----------|
| American Indian | | 1% 3 |
| African American | | 0% 0 |
| Caucasian | | 87% 231 |
| Asian | | 1% 3 |
| Hispanic | | 6% 15 |
| Native Hawaiian | | 0% 0 |
| Multi | | 5% 13 |
| Gender | | 2014-2015 |
| Female | | 51% 134 |
| Male | | 49% 131 |
| Special Programs | | 2014-2015 |
| ELL | | 2% 5 |
| Free/Reduced Lunch | | 27% 72 |
| SPED | | 18% 47 |
| 504 | | 1% 3 |

Nederland Elementary School provides strong academic programs that support and enrich education for the variety of learners we serve. We fully implement the Boulder Valley School District curriculum, believing that this provides a solid foundation for all our students. We offer a strong balanced literacy program, phonemic awareness for K-1st grade students, Guided Reading Plus and SOAR for 2nd-4th grade students, and additional math, reading and enrichment support for TAG students. In response to parent feedback and our belief in meeting the needs of all students, we've added single grade strands to our multiage programming in grades 1-4. NES students have benefited from the Amendment 23 funds to lower class size in K-1. Our student-teacher ratio is around 1:20.

Our special education program support students with a wide range of abilities and needs. Mental Health Services provides NES with therapeutic support for students and families. We also offer Colorado Preschool Program and Kindergarten Enrichment.

Special Curricular events for all students include:

- Writers in the Schools, Poet's Day, Reading is Fundamental Publishing Center, Literacy Lab, Mini-Society, Spelling Bee, Geography Bee, Science Fair, Lego Technology Lab, Biography Tea, Choral and Instrumental Music

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

<http://www.schoolview.org/performance.asp>



Nederland Middle/Senior

597 Eldora Rd., Nederland, CO 80466
(303) 258-3212, Fax (303) 258-8699
Principal: Adam Fels



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

Projected Enrollment: 275

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$3,312,257 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 134,825 | \$ - |
| Regular Education: | 17.620 | 1,543,407 | 34,335 |
| Special Education: | 7.690 | 510,244 | - |
| Vocational Education: | - | - | - |
| English as a Second Language: | 0.200 | 19,371 | - |
| Extra Curricular Education: | - | 62,837 | - |
| Talented & Gifted: | 0.262 | 19,988 | - |
| Library Services: | 1.375 | 119,055 | - |
| School Administration: | 5.894 | 552,440 | 4,465 |
| Maintenance: | 4.000 | 204,592 | 6,300 |
| Health Room: | - | - | - |
| Curriculum/Staff Development: | - | - | 1,250 |
| Student Support Services: | 1.000 | 98,998 | 150 |
| TOTALS: | 38.041 | \$ 3,265,757 | \$ 46,500 |

| DEMOGRAPHIC CHARACTERISTICS | |
|-----------------------------|------------------|
| Ethnicity | 2014-2015 |
| American Indian | .3% 1 |
| African American | .3% 1 |
| Caucasian | 83.1% 241 |
| Asian | 2.1% 6 |
| Hispanic | 6.9% 20 |
| Native Hawaiian | 0 |
| Multi | 7.2% 21 |
| Gender | 2014-2015 |
| Female | 54.5% 158 |
| Male | 45.5% 132 |
| Special Programs | 2014-2015 |
| ELL | 1% 3 |
| Free/Reduced Lunch | 26.2% 76 |
| SPED | 15.9% 46 |
| 504 | 2.8% 8 |

Nederland Middle/Senior High School is a small school in a beautiful mountain setting west of Boulder offering a comprehensive education with personalized instruction in small classes grades 6-12. Nederland Middle/ Senior High School is Boulder Valley School District’s only 6-12 school.

Nederland Middle School offers honors classes in math and science. Other middle level classes include Spanish, French, pottery, jewelry, band, orchestra, choir, foods, applied technology and computers. High school Advanced Placement classes are taught in English, math, science, social studies, Spanish, and French. Nederland students also participate in the post-secondary Connections and Nederland Chinook programs.

Nederland Middle/Senior High School also offers school-wide homeroom time, which allows students the opportunity to meet with different groups such as Student Council, Amnesty International, and WEB/LINK. During this time, students may also practice for special Talented and Gifted contests and events, hold class meetings, meet as peer mediators, consult with the Post Graduate Coordinator, and receive special tutoring in the Student Assistance Center staffed by students, community members, CU practicum students and parents.

The staff and administration are committed to building and maintaining a strong, positive alliance between home and school. Parents receive academic progress reports every four and a half weeks, and parent-teacher conferences are held once each quarter. Parent involvement is a key to student success.

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

<http://www.schoolview.org/performance.asp>



New Vista High

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

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



Projected Enrollment: 276

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$2,438,423 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 105,172 | \$ - |
| Regular Education: | 13.700 | 1,190,864 | 39,531 |
| Special Education: | 2.000 | 188,433 | 301 |
| Vocational Education: | - | - | - |
| English as a Second Language: | 0.200 | 19,371 | 100 |
| Extra Curricular Education: | - | 61,950 | - |
| Talented & Gifted: | 0.232 | 18,857 | - |
| Library Services: | 1.375 | 119,053 | - |
| School Administration: | 4.550 | 462,093 | 1,897 |
| Maintenance: | 2.750 | 143,492 | 2,601 |
| Health Room: | - | - | - |
| Curriculum/Staff Development: | - | - | 288 |
| Student Support Services: | 0.847 | 83,853 | 567 |
| TOTALS: | 25.654 | \$ 2,393,138 | \$ 45,285 |

| Ethnicity | 2014-2015 |
|------------------|------------------|
| American Indian | 0% 1 |
| African American | 1% 3 |
| Caucasian | 70% 206 |
| Asian | 2% 6 |
| Hispanic | 19% 57 |
| Native Hawaiian | 1% 2 |
| Multi | 6% 19 |

| Gender | 2014-2015 |
|---------------|------------------|
| Female | 58% 170 |
| Male | 42% 124 |

| Special Programs | 2014-2015 |
|-------------------------|------------------|
| ELL | 4% 13 |
| Free/Reduced Lunch | 27% 79 |
| SPED | 11% 32 |
| 504 | 12% 35 |

In order to actively engage every student in learning, our program includes:

- personal relationships, built on mutual respect, with all adults in the school;
- an advisor who supports each student from enrollment through graduation;
- choices that allow students to shape the educational program to meet their needs and interests;
- active learning in all classrooms and varied and engaging course offerings;
- credit earning opportunities in the community;
- a school climate that values individuals, community, and learning.
- Programmatic elements of New Vista High School:
 - enrollment by choice and lottery;
 - small school size (300) and class size (15-25);
 - a culture of revision and practice;
 - quarter calendar and block classes;
 - weekly time for learning in the community;
 - course offerings that respond to student and teacher interests;
 - contracts for mentored learning outside of the regular school day and year;
 - off-campus learning in technical or post-secondary programs;
 - advisory groups;
 - heterogeneous and multi-age class groupings;
 - a full inclusion approach to special education;
 - end of quarter exhibition days that celebrate learning across all disciplines.

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

<http://www.schoolview.org/performance.asp>



Peak to Peak Charter School

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

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

Projected Enrollment: 1,444



| | 956 PEAK TO PEAK CHARTER SCHOOL | |
|---------------------------------|---------------------------------|----------------------|
| | General Fund | Charter |
| | Total Budget \$16,129,692 | |
| Utilities: | \$ - | \$ - |
| Regular Education: | - | 13,098,413 |
| Special Education: | 372,572 | 1,549,260 |
| Vocational Education: | - | - |
| English as a Second Language: | - | 318,078 |
| Extra Curricular Education: | - | - |
| Talented & Gifted: | - | 18,129 |
| Library Services: | - | - |
| Instructional Staff Support: | - | - |
| General Administration Support: | - | 179,857 |
| Business Services: | - | 158,090 |
| School Administration: | - | - |
| Maintenance: | - | - |
| Food Service: | - | - |
| Community Services: | - | - |
| Site Acquisition Services: | - | - |
| Central Support Services: | - | 429,519 |
| Health Room: | - | - |
| Curriculum/Staff Development: | - | - |
| Student Support Services: | - | 5,774 |
| | \$ 372,572 | \$ 15,757,120 |

DEMOGRAPHIC CHARACTERISTICS

| | |
|-------------------------|------------------|
| Ethnicity | 2014-2015 |
| American Indian | .1% 2 |
| African American | .8% 11 |
| Caucasian | 72.9% 1052 |
| Asian | 11.7% 169 |
| Hispanic | 9.3% 134 |
| Native Hawaiian | .4% 6 |
| Multi | 4.8% 70 |
| Gender | 2014-2015 |
| Female | 50% 722 |
| Male | 50% 722 |
| Special Programs | 2014-2015 |
| ELL | 1.5% 18 |
| Free/Reduced Lunch | 7.2% 104 |
| SPED | 4.2% 60 |
| 504 | 4.4% 64 |

Peak to Peak is a K-12 public charter school offering a liberal arts, character-based, college preparatory curriculum. It is designed from the ground up for graduates to meet or exceed the entrance requirements of top colleges and universities. Students at Peak to Peak who demonstrate a mastery of knowledge and skills are challenged through appropriate placement in each subject area. The school is small enough to ensure that each student is known and valued but large enough to provide a variety of academic, athletic, and extracurricular activities.

Peak to Peak’s elementary program uses the nationally recognized Core Knowledge program. Students entering middle school enroll in courses specifically designed to prepare students to take and succeed in Peak to Peak’s advanced courses.

Peak to Peak’s high school features the “Peak Scholar Award.” Designed to challenge students who desire a well-rounded high school experience, the Peak Scholar Diploma indicates to highly selective colleges the Peak Scholar’s commitment to excellence.

The Peak Scholar Diploma demonstrates achievement in the following areas:

- AP courses and exams
- The CU Succeed Gold Program with university courses taught during the school day by CU adjunct professors who are on-staff at Peak to Peak
- Honor Roll distinction
- A commitment to our community through community service
- Leadership or extracurricular activities

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

<http://www.schoolview.org/performance.asp>



Escuela Bilingüe Pioneer Elementary

101 Baseline Rd., Lafayette, CO 80026
720-561-7800, Fax: 720-561-7801
Principal: Kristen Nelson-Steinhoff

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



Projected Enrollment: 416

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$3,770,573 | | Ethnicity | 2014-2015 |
|-------------------------------|---------------|--------------------------|------------------|-------------------------|------------------|
| | | non-SRA | SRA | | |
| Utilities: | - | \$ 81,429 | \$ - | American Indian | .4% 2 |
| Regular Education: | 27.675 | 2,293,785 | 50,364 | African American | .2% 1 |
| Special Education: | 4.954 | 339,598 | - | Caucasian | 31.3% 148 |
| Vocational Education: | - | - | - | Asian | .4% 2 |
| English as a Second Language: | 4.570 | 442,407 | - | Hispanic | 65.5% 310 |
| Extra Curricular Education: | - | 5,195 | - | Native Hawaiian | |
| Talented & Gifted: | 0.279 | 10,526 | - | Multi | 2.1% 10 |
| Library Services: | 1.000 | 100,428 | - | Gender | 2014-2015 |
| School Administration: | 3.000 | 261,591 | 4,900 | Female | 47.6% 225 |
| Maintenance: | 3.000 | 155,257 | 4,884 | Male | 52.4% 248 |
| Health Room: | - | - | - | Special Programs | 2014-2015 |
| Curriculum/Staff Development: | - | - | 1,464 | ELL | 42.1% 199 |
| Student Support Services: | 0.366 | 18,401 | 344 | Free/Reduced Lunch | 47.1% 223 |
| TOTALS: | 44.844 | \$ 3,708,617 | \$ 61,956 | SPED | 16.3% 77 |
| | | | | 504 | .8% 4 |

Pioneer is located in old town Lafayette. Students come from Lafayette and the surrounding areas including Broomfield, Erie and Longmont. Pioneer is a focus school and all students enroll through the district open enrollment process. The student population is made up of approximately 50 percent Spanish speakers and 50 percent English speakers. There is considerable range of socio-economic status among Pioneer families, with 60 percent of the students on free and reduced lunch. Pioneer has been the recipient of two literacy grants which has infused over \$400,000 into the program over a two-year period.

In this unique dual immersion program, students learn to read and write in their first language, in small groups with the support of literacy specialists. Students also receive daily structured second language instruction and math and content area instruction, through hands on, experiential activities. A multicultural perspective is infused throughout the curriculum. A variety of programs support the school safety plan.

Parents are a critical part of our success at Pioneer. Parent volunteerism is strong and we are very pleased with the participation of both English and Spanish speakers in the decision making process and at social events. At Pioneer, our focus is on each student's success!

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

<http://www.schoolview.org/performance.asp>



Nevin Platt Middle

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

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



Projected Enrollment: 545

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$3,713,157 | | 2014-2015 | |
|-------------------------------|---------------|--------------------------|------------------|-------------------------|------------------|
| | | non-SRA | SRA | | |
| Utilities: | - | \$ 178,321 | \$ - | American Indian | 0% 1 |
| Regular Education: | 25.740 | 2,230,161 | 33,664 | African American | 2% 9 |
| Special Education: | 4.752 | 282,553 | 400 | Caucasian | 80% 445 |
| Vocational Education: | - | - | - | Asian | 4% 22 |
| English as a Second Language: | - | - | - | Hispanic | 8% 45 |
| Extra Curricular Education: | - | 28,824 | - | Native Hawaiian | 0% 1 |
| Talented & Gifted: | 0.186 | 7,020 | 300 | Multi | 6% 34 |
| Library Services: | 1.000 | 100,428 | 300 | Gender | 2014-2015 |
| School Administration: | 5.000 | 454,397 | - | Female | 47% 260 |
| Maintenance: | 3.750 | 191,689 | 5,800 | Male | 53% 297 |
| Health Room: | - | - | - | Special Programs | 2014-2015 |
| Curriculum/Staff Development: | - | - | 900 | ELL | 2% 11 |
| Student Support Services: | 2.000 | 198,000 | 400 | Free/Reduced Lunch | 11% 60 |
| TOTALS: | 42.428 | \$ 3,671,393 | \$ 41,764 | SPED | 8% 47 |
| | | | | 504 | 6% 35 |

Nevin Platt Middle School is endowed with a rich history of commitment to academic rigor and meeting the unique needs of preadolescent children. Students access an elective program that is rich and varied. Platt's certified staff is dedicated to providing for students' intellectual, physical and emotional needs and to assuring that students achieve academically at the highest levels possible.

Platt offers a conventional middle school program with teams of teachers working together in collaboration to support students. Teachers teach in academic-interdisciplinary teams, and students access a full-course of elective classes.

For students who thrive in a learning environment that is more "hands-on," Platt offers an alternative-middle school program called CHOICE. The CHOICE program shares the Platt facility, administration, elective classes and after school activities, including athletics.

The CHOICE program, created by parents and educators in 1987 as BVSD's first alternative to conventional neighborhood middle school programming, stresses experiential learning linked to academic rigor. The program features multi-age grouping, integrated subjects and alternative assessment. Students must apply for this three-year program through open enrollment.

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

<http://www.schoolview.org/performance.asp>



Barnard D. Ryan Elementary

1405 Centaur Village Dr., Lafayette, CO 80026
720-561-7000, Fax: 720-561-7001
Principal: Tobey Bassoff

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

Projected Enrollment: 367



DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$2,837,576 | | Ethnicity | 2014-2015 |
|-------------------------------|---------------|--------------------------|------------------|-------------------------|-----------|
| | | non-SRA | SRA | | |
| Utilities: | - | \$ 46,534 | \$ - | American Indian | 0% 0 |
| Regular Education: | 21.147 | 1,805,538 | 27,884 | African American | 2% 6 |
| Special Education: | 4.858 | 277,508 | - | Caucasian | 70% 272 |
| Vocational Education: | - | - | - | Asian | 4% 16 |
| English as a Second Language: | 0.800 | 77,480 | - | Hispanic | 19% 75 |
| Extra Curricular Education: | - | 754 | - | Native Hawaiian | 0% 0 |
| Talented & Gifted: | 1.225 | 97,770 | - | Multi | 5% 21 |
| Library Services: | 1.057 | 106,088 | - | Gender | |
| School Administration: | 2.950 | 252,259 | 1,700 | Female | 45% 175 |
| Maintenance: | 2.000 | 106,680 | 3,500 | Male | 55% 215 |
| Health Room: | 0.400 | 15,480 | - | Special Programs | |
| Curriculum/Staff Development: | - | - | - | ELL | 7% 29 |
| Student Support Services: | 0.366 | 18,401 | - | Free/Reduced Lunch | 32% 126 |
| TOTALS: | 34.803 | \$ 2,804,492 | \$ 33,084 | SPED | 14% 53 |
| | | | | 504 | 1% 4 |

Ryan Elementary Math and Science Focus School is dedicated to making each day a powerful learning experience in all subject areas for all children. Students and teachers examine all curricula through a math and science lens. The school is dedicated to meeting the needs of each student, coupling the BVSD curriculum with personalized instruction to ensure that students are taught at their maximum instructional level each day. Parents are a vital part of the school and are encouraged to get involved in the School Improvement Team, Parent Teacher Association or by volunteering in the classroom or on learning trips.

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

<http://www.schoolview.org/performance.asp>



Alicia Sanchez Elementary

655 Sir Galahad Dr., Lafayette, CO 80026
720-561-7300, Fax: 720-561-7301
Principal: Doris Candelarie

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



Projected Enrollment: 279

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$3,116,968 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 67,699 | \$ - |
| Regular Education: | 21.048 | 1,714,088 | 40,655 |
| Special Education: | 6.453 | 439,768 | - |
| Vocational Education: | - | - | - |
| English as a Second Language: | 3.160 | 306,091 | - |
| Extra Curricular Education: | - | - | - |
| Talented & Gifted: | 0.182 | 6,866 | - |
| Library Services: | 0.599 | 60,157 | - |
| School Administration: | 3.325 | 338,968 | 2,000 |
| Maintenance: | 2.000 | 106,680 | 3,250 |
| Health Room: | 0.319 | 12,345 | - |
| Curriculum/Staff Development: | - | - | - |
| Student Support Services: | 0.366 | 18,401 | - |
| TOTALS: | 37.452 | \$ 3,071,063 | \$ 45,905 |

| Ethnicity | 2014-2015 |
|------------------|------------------|
| American Indian | 1% 3 |
| African American | 2% 5 |
| Caucasian | 26% 82 |
| Asian | 3% 8 |
| Hispanic | 65% 203 |
| Native Hawaiian | 0% 0 |
| Multi | 3% 10 |

| Gender | 2014-2015 |
|---------------|------------------|
| Female | 51% 158 |
| Male | 49% 153 |

| Special Programs | 2014-2015 |
|-------------------------|------------------|
| ELL | 39% 122 |
| Free/Reduced Lunch | 77% 240 |
| SPED | 17% 54 |
| 504 | 0% 1 |

Our school serves a diverse neighborhood population. The primary focus of the school is to develop literacy skills for all children. Numerous services and programs support this goal. We have a full-time literacy coach who works daily with teachers to ensure the best literacy instructional practices. Small class size in kindergarten, first and second grades also assists with learning. During one hour each day, reading instruction occurs in groups of 4-8 students at every grade level. We devote 45-60 minutes per day to mathematics.

Advanced mathematics placement can occur both within the school or at Angevine Middle School. We have also encouraged student interest and understanding of science through partnerships with: CU School of Engineering, Denver Zoo Wonders in Nature and Wonders in the Neighborhood, CU/Audubon Society Science Discovery Program. Earth Day and Science Fair activities also encourage application of science learning. Fifth grade students attend Outdoor Education near Jamestown in the spring. To extend learning opportunities for children and families, we are fortunate to have a Family Literacy Program where adult learners can improve their language, academic, and parenting skills while childcare is provided for non-school-age children. Preschool and kindergarten enrichment opportunities are also available for our youngest learners.

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

<http://www.schoolview.org/performance.asp>



Southern Hills Middle

1500 Knox Dr., Boulder, CO 80305
720-561-3400, Fax: 303-499-9251
Principal: Chevonne Gloster

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



Projected Enrollment: 562

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$3,590,276 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 143,951 | \$ - |
| Regular Education: | 25.030 | 2,172,974 | 36,944 |
| Special Education: | 4.440 | 294,682 | 744 |
| Vocational Education: | - | - | - |
| English as a Second Language: | - | - | - |
| Extra Curricular Education: | - | 23,391 | - |
| Talented & Gifted: | 0.187 | 7,057 | - |
| Library Services: | 1.000 | 100,428 | 4,142 |
| School Administration: | 5.000 | 447,452 | - |
| Maintenance: | 3.000 | 155,257 | 5,512 |
| Health Room: | - | - | - |
| Curriculum/Staff Development: | - | - | 3,320 |
| Student Support Services: | 1.960 | 194,039 | 383 |
| TOTALS: | 40.617 | \$ 3,539,231 | \$ 51,045 |

| Ethnicity | 2014-2015 |
|-------------------------|------------------|
| American Indian | 1% 3 |
| African American | 1% 3 |
| Caucasian | 83% 465 |
| Asian | 5% 27 |
| Hispanic | 6% 33 |
| Native Hawaiian | |
| Multi | 5% 29 |
| Gender | 2014-2015 |
| Female | 47% 263 |
| Male | 53% 297 |
| Special Programs | 2014-2015 |
| ELL | 1% 5 |
| Free/Reduced Lunch | 7% 39 |
| SPEd | 11% 63 |
| | 504 6% 34 |

Southern Hills Middle School has a distinguished tradition of high academic standards and outstanding student achievement. We take great pride in providing students a solid foundation of academic excellence, a caring and nurturing environment, and a place rich in personal relationships. We value creativity and growth, friends and laughter, and most importantly, mastery learning. A John Irwin School of Excellence, SHMS students excel in every facet of academic achievement.

This is a school that benefits from a dedicated and gifted staff. Faculty members have distinguished themselves on a local and state level with numerous awards and acknowledgements. Southern Hills also depends a great deal on a very supportive parent community with marvelous volunteers and stellar home-school communication. Survey results from our parent community indicate a very high level of satisfaction with our school and with student achievement.

SHMS students are among the best in Colorado as evidenced by a number of categories. In addition to very high test scores, students have been recognized for outstanding achievement in local, state, and national competitions in science, history, math, and music. Students have at their disposal a wide range of curricular offerings in addition to the rigors of the traditional core program. Moreover, we offer accelerated and honors classes in math, language arts and foreign language. The school has an outstanding safety record and receives the highest marks from surveyed parents when compared to other middle schools in the Boulder Valley School District.

Finally, Southern Hills is a welcoming environment and we encourage parents to learn more about the school with a short visit, a phone inquiry, or a tour of our web site. We take great pride in our school and love to talk about it!

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

<http://www.schoolview.org/performance.asp>



Summit Middle Charter School

4655 Hanover Ave., Boulder, CO 80503
720-561-3900; Fax: 720-561-3901
Principal: Adam Galvin



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

Projected Enrollment: 342

| 925 SUMMIT MIDDLE SCHOOL | | | DEMOGRAPHIC CHARACTERISTICS | |
|---------------------------------|--------------------------|---------------------|-----------------------------|------------------|
| | Total Budget \$3,493,491 | | | |
| | General Fund | Charter | | |
| Utilities: | \$ 61,404 | \$ - | Ethnicity | 2014-2015 |
| Regular Education: | - | 1,668,564 | American Indian | .3% 1 |
| Special Education: | 27,921 | 385,114 | African American | |
| Vocational Education: | - | - | Caucasian | 61% 213 |
| English as a Second Language: | - | - | Asian | 20.3% 71 |
| Extra Curricular Education: | - | 55,566 | Hispanic | 7.4% 26 |
| Talented & Gifted: | - | - | Native Hawaiian | |
| Library Services: | - | - | Multi | 10.9% 38 |
| Instructional Staff Support: | - | 116,481 | Gender | 2014-2015 |
| General Administration Support: | - | 57,439 | Female | 47.9% 167 |
| Business Services: | - | 44,859 | Male | 52.1% 182 |
| School Administration: | - | 480,651 | Special Programs | 2014-2015 |
| Maintenance: | 6,200 | 312,390 | ELL | .6% 2 |
| Food Service: | - | - | Free/Reduced Lunch | 5.7% 20 |
| Community Services: | - | - | SPED | 1.1% 4 |
| Site Acquisition Services: | - | - | 504 | 3.7% 13 |
| Central Support Services: | - | 161,561 | | |
| Enterprise: | - | 10,578 | | |
| Curriculum/Staff Development: | - | - | | |
| Student Support Services: | - | 104,763 | | |
| TOTALS: | \$ 95,525 | \$ 3,397,966 | | |

Summit Middle School, established in 1996, is a tuition-free, public charter school in the Boulder Valley School District. A recipient of the John Irwin School of Excellence Award for the past three years, Summit was also one of only 24 middle schools in the United States this year to receive the highest national award in education: the United States Department of Education Blue Ribbon School Award. Summit was founded upon, and its program is based upon, the following goals and objectives:

- To expand educational choices within the Boulder Valley School District by offering middle school students the opportunity to enroll in a rigorous academic program and to challenge each student in each course
- To provide the option of advanced classes for any student on a self-selecting basis and to group students according to subject mastery rather than grade classification or age
- To elicit academic achievement commensurate with each student’s ability
- To maintain an unwavering commitment to the mastery of educational fundamentals (content) and the development of critical thinking skills (process)
- To enhance each student’s social and emotional development and to foster positive relationships among peers
- To recognize that Summit’s customers are students, parents, and the community and to be responsive and accountable to their concerns
- To strive to reflect the diverse population of the Boulder Valley School District
- To meet or exceed district and state curriculum, content, and performance standards
- To monitor the program and evaluate it regularly

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

<http://www.schoolview.org/performance.asp>



Superior Elementary

1800 S. Indiana St., Superior, CO 80027
 720-561-4100, Fax: 720-561-4101
 Principal: Jennifer Bedford



<http://bvvsd.org/schools/superior/Pages/default.aspx>
Projected Enrollment: 535

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$2,969,468 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 96,448 | \$ - |
| Regular Education: | 25.451 | 2,186,119 | 26,087 |
| Special Education: | 1.575 | 118,986 | - |
| Vocational Education: | - | - | - |
| English as a Second Language: | - | - | - |
| Extra Curricular Education: | - | 2,603 | - |
| Talented & Gifted: | 0.319 | 12,034 | - |
| Library Services: | 1.000 | 100,428 | - |
| School Administration: | 3.125 | 256,007 | 4,300 |
| Maintenance: | 2.750 | 143,112 | 4,061 |
| Health Room: | 0.438 | 16,951 | - |
| Curriculum/Staff Development: | - | - | 2,332 |
| Student Support Services: | - | (4) | 4 |
| TOTALS: | 34.658 | \$ 2,932,684 | \$ 36,784 |

| Ethnicity | 2014-2015 |
|-------------------------|------------------|
| American Indian | 0% 2 |
| African American | 0% 0 |
| Caucasian | 77% 389 |
| Asian | 12% 59 |
| Hispanic | 6% 29 |
| Native Hawaiian | 0% 0 |
| Multi | 5% 26 |
| Gender | 2014-2015 |
| Female | 49% 247 |
| Male | 51% 258 |
| Special Programs | 2014-2015 |
| ELL | 1% 7 |
| Free/Reduced Lunch | 3% 13 |
| SPED | 6% 31 |
| 504 | 4% 19 |

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

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

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

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

<http://www.schoolview.org/performance.asp>



University Hill Elementary

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

<http://schools.bvsd.org/p12/unihill/Pages/default.aspx>



Projected Enrollment: 385

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$3,356,439 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 76,414 | \$ - |
| Regular Education: | 26.154 | 2,116,105 | 26,669 |
| Special Education: | 1.250 | 104,986 | - |
| Vocational Education: | - | - | - |
| English as a Second Language: | 4.670 | 452,094 | - |
| Extra Curricular Education: | - | 729 | - |
| Talented & Gifted: | 0.262 | 9,884 | - |
| Library Services: | 1.000 | 100,428 | - |
| School Administration: | 3.875 | 300,533 | 1,214 |
| Maintenance: | 2.750 | 143,112 | 874 |
| Health Room: | 0.563 | 21,789 | - |
| Curriculum/Staff Development: | - | - | 1,580 |
| Student Support Services: | - | - | 28 |
| TOTALS: | 40.524 | \$ 3,326,074 | \$ 30,365 |

| Ethnicity | 2014-2015 |
|-------------------------|------------------|
| American Indian | .5% 2 |
| African American | .7% 3 |
| Caucasian | 28.3% 121 |
| Asian | .7% 3 |
| Hispanic | 66.5% 284 |
| Native Hawaiian | .2% 1 |
| Multi | .3% 13 |
| Gender | 2014-2015 |
| Female | 49.6% 212 |
| Male | 50.4% 215 |
| Special Programs | 2014-2015 |
| ELL | 46.4% 197 |
| Free/Reduced Lunch | 61.6% 263 |
| SPED | 6.3% 27 |
| 504 | 1.2% 5 |

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

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

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

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

<http://www.schoolview.org/performance.asp>



Whittier International Elementary

2008 Pine St., Boulder, CO 80302
720-561-5431, Fax: 720-561-2480
Principal: Sarah Oswick
<http://schools.bvsd.org/whittier/>



Projected Enrollment: 399

DEMOGRAPHIC CHARACTERISTICS

| | Staff | Total Budget \$3,040,779 | |
|-------------------------------|---------------|--------------------------|------------------|
| | | non-SRA | SRA |
| Utilities: | - | \$ 34,002 | \$ - |
| Regular Education: | 25.254 | 2,087,664 | 15,183 |
| Special Education: | 2.000 | 188,433 | - |
| Vocational Education: | - | - | - |
| English as a Second Language: | 2.450 | 236,995 | - |
| Extra Curricular Education: | - | 5,195 | - |
| Talented & Gifted: | 0.260 | 9,809 | - |
| Library Services: | 1.000 | 100,428 | - |
| School Administration: | 3.125 | 245,752 | 19 |
| Maintenance: | 1.750 | 94,536 | 916 |
| Health Room: | 0.563 | 21,789 | - |
| Curriculum/Staff Development: | - | - | 58 |
| Student Support Services: | - | - | - |
| TOTALS: | 36.402 | \$ 3,024,603 | \$ 16,176 |

| Ethnicity | 2014-2015 |
|-------------------------|------------------|
| American Indian | 0% 0 |
| African American | 1% 4 |
| Caucasian | 62% 246 |
| Asian | 5% 20 |
| Hispanic | 26% 103 |
| Native Hawaiian | 0% 1 |
| Multi | 6% 22 |
| Gender | 2014-2015 |
| Female | 42% 168 |
| Male | 58% 228 |
| Special Programs | 2014-2015 |
| ELL | 25% 99 |
| Free/Reduced Lunch | 39% 154 |
| SPED | 9% 34 |
| 504 | 1% 2 |

Whittier International is a neighborhood school with an international focus.

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

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

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

<http://www.schoolview.org/performance.asp>





Boulder Valley School District

Excellence and Equity

FINANCIAL SECTION

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All Funds

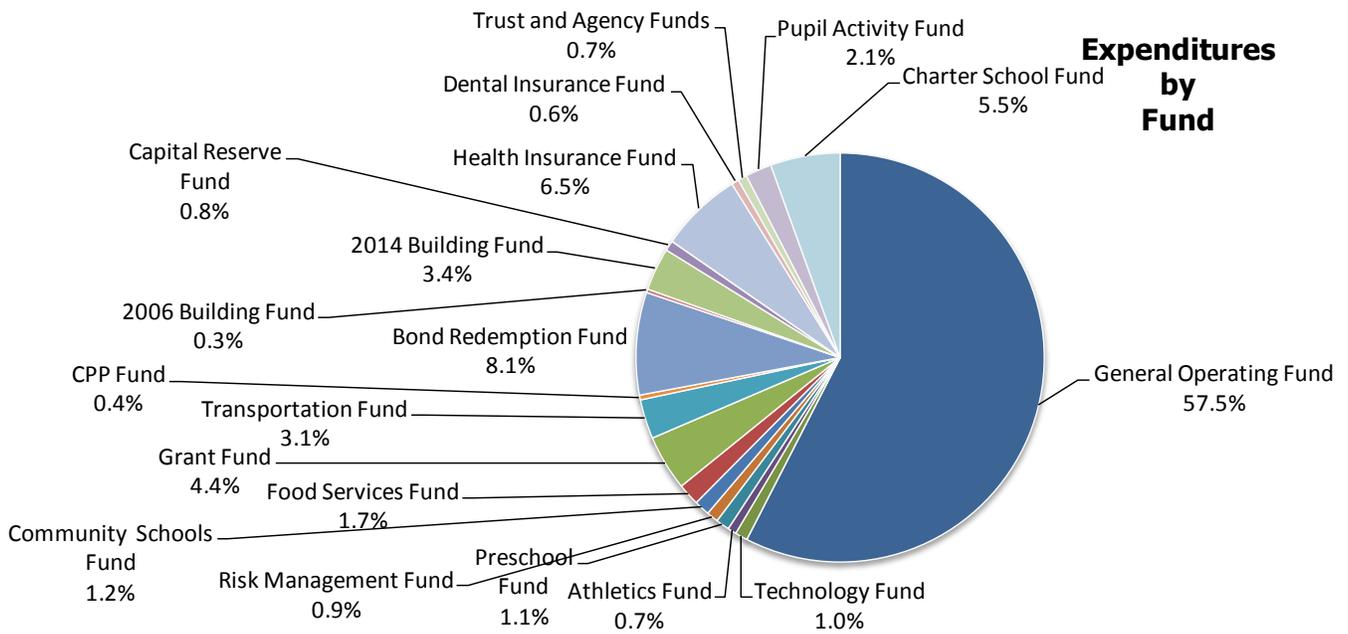
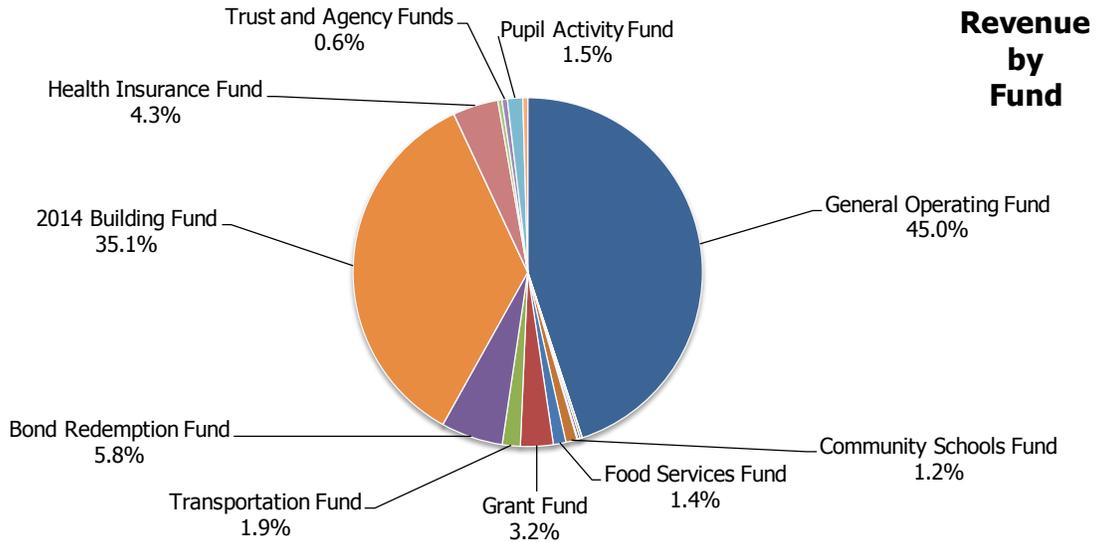
Summary

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 PROPOSED BUDGET | 2014-15 REVISED BUDGET |
|--------------------|------------------------------|------------------------------|------------------------------|------------------------------|-------------------------------|------------------------------|
| Beginning Balance | \$ 156,456,394 | \$ 119,163,815 | \$ 81,996,064 | \$ 74,562,172 | \$ 59,857,440 | \$ 71,095,611 |
| Revenues | 366,323,051 | 369,481,427 | 368,166,868 | 389,124,497 | 405,623,251 | 644,191,431 |
| Transfers In | 45,190,240 | 38,527,653 | 38,306,136 | 38,289,693 | 39,297,812 | 40,400,781 |
| Total Resources | 567,969,685 | 527,172,895 | 488,469,068 | 501,976,362 | 504,778,503 | 755,687,823 |
| Expenditures | 403,615,630 | 406,649,179 | 375,600,759 | 392,591,057 | 411,122,608 | 443,920,772 |
| Emergency Reserves | - | - | - | - | 18,539,679 | 21,691,363 |
| Transfers Out | 45,190,240 | 38,527,653 | 38,306,136 | 38,289,694 | 39,297,812 | 40,400,781 |
| Total Uses | 448,805,870 | 445,176,832 | 413,906,895 | 430,880,751 | 468,960,099 | 506,012,916 |
| Ending Balance | \$ 119,163,815 | \$ 81,996,064 | \$ 74,562,172 | \$ 71,095,611 | \$ 35,818,404 | \$ 249,674,907 |



All Funds (continued)

The following charts show that of the district's 21 funds, the General Operating Fund accounts for 45.0 percent of all revenues, while all other funds combined make up the difference. Nearly 58.0 of all district expenditures come from the General Operating Fund, with 42.0 percent occurring in the remaining 20 funds combined.





All Funds (continued)

Beginning Balance Summary

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 PROPOSED BUDGET | 2014-15 REVISED BUDGET |
|--|------------------------------|------------------------------|------------------------------|------------------------------|-------------------------------|------------------------------|
| FUND: | | | | | | |
| General Operating Fund | \$ 17,522,615 | \$ 27,691,444 | \$ 24,985,178 | \$ 25,125,334 | \$ 16,876,799 | \$ 23,140,843 |
| Technology Fund | 1,054,230 | 1,339,234 | 1,056,027 | 1,297,893 | 1,231,965 | 2,490,457 |
| Athletics Fund | 240,756 | 402,076 | 398,455 | 307,556 | 233,540 | 103,263 |
| Preschool Fund | - | 769,839 | 893,286 | 648,211 | 157,650 | 148,041 |
| Risk Management Fund | 123,247 | 93,731 | 104,944 | 181,960 | 445,119 | 274,972 |
| Community Schools Fund | 488,689 | 166,666 | 196,781 | 723,584 | 1,173,737 | 1,350,473 |
| Food Services Fund (Special Revenue Fund)* | (364,156) | 185,889 | 175,308 | 187,102 | 195,427 | 201,187 |
| Grant Fund | (1,422,177) | - | - | - | - | - |
| Tuition-Based Preschool Fund | 123,690 | 106,469 | 104,503 | 14,364 | - | 30,581 |
| Transportation Fund | 905,330 | 261,429 | 368,777 | 894,884 | 695,856 | 724,040 |
| CPP Fund | 92,136 | 55,863 | 69,942 | 33,714 | 31,873 | 32,373 |
| Bond Redemption Fund | 24,032,073 | 24,325,632 | 24,457,080 | 24,492,573 | 24,822,129 | 24,822,129 |
| 2006 Building Fund | 94,510,828 | 40,349,760 | 5,480,878 | 2,747,039 | 1,323,740 | 1,231,131 |
| 2014 Building Fund | - | - | - | - | - | - |
| Capital Reserve Fund | 7,039,026 | 6,715,787 | 7,211,885 | 1,935,013 | 199,689 | 853,937 |
| Food Services Fund (Enterprise Fund) | - | - | - | - | - | - |
| Health Insurance Fund | 4,471,192 | 8,528,606 | 7,507,165 | 5,712,975 | 2,597,888 | 5,019,744 |
| Dental Insurance Fund | 287,142 | 482,931 | 472,317 | 445,490 | 315,587 | 365,172 |
| Trust and Agency Funds | 854,104 | 830,126 | 1,076,076 | 1,990,663 | 2,265,663 | 2,384,783 |
| Pupil Activity Fund | 2,431,877 | 2,582,322 | 2,894,253 | 2,887,330 | 2,787,330 | 2,898,247 |
| Charter School Fund | 4,065,792 | 4,276,011 | 4,543,209 | 4,936,487 | 4,503,448 | 5,024,238 |
| GRAND TOTAL: | \$ 156,456,394 | \$ 119,163,815 | \$ 81,996,064 | \$ 74,562,172 | \$ 59,857,440 | \$ 71,095,611 |

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



All Funds (continued)

Revenue Summary

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 PROPOSED BUDGET | 2014-15 REVISED BUDGET |
|--|------------------------------|------------------------------|------------------------------|------------------------------|-------------------------------|------------------------------|
| FUND: | | | | | | |
| General Operating Fund | \$ 254,596,472 | \$ 255,058,420 | \$ 259,219,873 | \$ 273,620,294 | \$ 285,820,115 | \$ 289,501,482 |
| Technology Fund | 174,980 | 182,340 | 170,320 | 1,229,615 | 170,000 | 235,257 |
| Athletics Fund | 1,231,596 | 1,225,756 | 1,196,503 | 1,187,590 | 1,220,000 | 1,200,000 |
| Preschool Fund | - | - | 462,836 | 809,960 | 1,453,172 | 1,321,997 |
| Risk Management Fund | 22,736 | 94,495 | 26,731 | 4,889,725 | 64,401 | 569,346 |
| Community Schools Fund | 5,019,627 | 5,289,670 | 5,931,444 | 6,319,973 | 6,428,800 | 6,638,774 |
| Food Services Fund (Special Revenue Fund)* | 5,031,955 | 5,537,697 | 5,909,619 | 6,548,996 | 7,207,157 | 7,500,769 |
| Grant Fund | 22,879,479 | 13,175,619 | 11,514,639 | 11,084,374 | 19,500,000 | 19,500,000 |
| Tuition-Based Preschool Fund | 771,365 | 846,924 | 461,734 | 488,435 | - | - |
| Transportation Fund | 10,463,531 | 10,525,472 | 10,693,431 | 10,805,108 | 10,678,527 | 10,732,952 |
| CPP Fund | - | - | - | - | - | - |
| Bond Redemption Fund | 28,233,751 | 28,298,191 | 28,167,785 | 28,432,486 | 28,276,109 | 36,992,664 |
| 2006 Building Fund | 730,150 | 150,780 | 392,799 | 34,050 | 500 | 500 |
| 2014 Building Fund | - | - | - | - | - | 225,150,000 |
| Capital Reserve Fund | 129,196 | 5,083,306 | 169,938 | 83,811 | 92,684 | 107,684 |
| Health Insurance Fund | 23,290,480 | 24,363,793 | 23,687,709 | 26,475,728 | 26,996,059 | 26,996,059 |
| Dental Insurance Fund | 2,166,496 | 2,153,026 | 2,121,774 | 2,296,534 | 2,475,804 | 2,475,804 |
| Trust and Agency Funds | 2,669,507 | 2,879,084 | 3,884,326 | 3,562,561 | 3,230,000 | 3,230,000 |
| Pupil Activity Fund | 8,315,935 | 8,716,662 | 8,970,174 | 8,755,036 | 9,100,000 | 9,100,000 |
| Charter School Fund | 595,795 | 5,900,192 | 5,185,233 | 2,500,221 | 2,909,923 | 2,938,143 |
| GRAND TOTAL: | \$ 366,323,051 | \$ 369,481,427 | \$ 368,166,868 | \$ 389,124,497 | \$ 405,623,251 | \$ 644,191,431 |

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



All Funds (continued)

Transfers In Summary

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 PROPOSED BUDGET | 2014-15 REVISED BUDGET |
|--|------------------------------|------------------------------|------------------------------|------------------------------|-------------------------------|------------------------------|
| FUND: | | | | | | |
| General Operating Fund | \$ 742,605 | \$ 587,605 | \$ 897,282 | \$ 923,032 | \$ 923,032 | \$ 1,053,907 |
| Technology Fund | 2,159,918 | 1,831,226 | 2,202,945 | 1,768,113 | 1,768,113 | 1,771,749 |
| Athletics Fund | 1,934,415 | 1,934,415 | 1,934,415 | 1,934,415 | 1,954,415 | 1,830,374 |
| Preschool Fund | 1,080,801 | 2,575,015 | 2,896,026 | 3,556,785 | 3,616,785 | 3,425,778 |
| Risk Management Fund | 2,797,771 | 2,518,191 | 2,948,663 | 3,386,226 | 3,386,059 | 3,395,831 |
| Community Schools Fund | - | - | - | - | - | - |
| Food Services Fund (Special Revenue Fund)* | 1,254,000 | 398,501 | 452,802 | 405,017 | 225,000 | 225,000 |
| Grant Fund | - | - | - | - | - | - |
| Tuition-Based Preschool Fund | - | - | - | - | - | - |
| Transportation Fund | 1,163,003 | 2,243,207 | 2,385,212 | 2,577,212 | 2,752,209 | 2,800,871 |
| CPP Fund | 1,122,240 | 1,064,909 | 1,064,792 | 1,094,973 | 1,156,308 | 1,745,101 |
| Bond Redemption Fund | - | - | - | - | - | - |
| 2006 Building Fund | - | - | - | - | - | - |
| 2014 Building Fund | - | - | - | - | - | - |
| Capital Reserve Fund | 10,888,535 | 5,854,830 | 3,687,515 | 2,461,346 | 2,261,156 | 2,765,266 |
| Health Insurance Fund | 1,900,000 | - | - | - | - | - |
| Dental Insurance Fund | 100,000 | - | - | - | - | - |
| Trust and Agency Funds | - | - | - | - | - | - |
| Pupil Activity Fund | - | - | - | - | - | - |
| Charter School Fund | 20,046,952 | 19,519,754 | 19,836,484 | 20,182,574 | 21,254,735 | 21,386,904 |
| GRAND TOTAL: | \$ 45,190,240 | \$ 38,527,653 | \$ 38,306,136 | \$ 38,289,693 | \$ 39,297,812 | \$ 40,400,781 |

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



All Funds (continued)

Expenditure Summary

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 PROPOSED BUDGET | 2014-15 REVISED BUDGET |
|--|------------------------------|------------------------------|------------------------------|------------------------------|-------------------------------|------------------------------|
| FUND: | | | | | | |
| General Operating Fund | \$ 200,978,174 | \$ 220,665,299 | \$ 222,674,759 | \$ 239,193,743 | \$ 249,265,064 | \$ 255,400,712 |
| Technology Fund | 2,049,894 | 2,296,773 | 2,131,399 | 1,805,164 | 3,077,746 | 4,366,469 |
| Athletics Fund | 3,004,691 | 3,163,792 | 3,221,817 | 3,326,298 | 3,308,694 | 3,042,366 |
| Preschool Fund | 310,962 | 2,451,568 | 3,603,937 | 4,866,915 | 5,075,347 | 4,753,219 |
| Risk Management Fund | 2,850,023 | 2,601,473 | 2,898,378 | 8,182,939 | 3,782,116 | 4,116,650 |
| Community Schools Fund | 4,374,045 | 4,446,950 | 4,507,359 | 4,770,052 | 5,256,723 | 5,409,167 |
| Food Services Fund (Special Revenue Fund)* | 5,735,910 | 5,946,779 | 6,350,627 | 6,939,928 | 7,405,421 | 7,696,074 |
| Grant Fund | 21,457,302 | 13,175,619 | 11,514,639 | 11,084,374 | 19,500,000 | 19,500,000 |
| Tuition-Based Preschool Fund | 788,586 | 848,890 | 475,710 | 472,218 | - | - |
| Transportation Fund | 12,270,435 | 12,661,331 | 12,552,536 | 13,553,164 | 13,715,138 | 13,842,585 |
| CPP Fund | 1,127,952 | 1,022,774 | 1,070,568 | 1,063,726 | 1,122,282 | 1,678,415 |
| Bond Redemption Fund | 27,940,192 | 28,166,743 | 28,132,292 | 28,102,930 | 28,086,524 | 36,086,524 |
| 2006 Building Fund | 54,891,218 | 35,019,662 | 3,126,638 | 1,549,958 | 1,324,240 | 1,231,631 |
| 2014 Building Fund | - | - | - | - | - | 15,000,000 |
| Capital Reserve Fund | 11,340,970 | 10,442,038 | 9,134,325 | 3,626,233 | 2,479,154 | 3,618,337 |
| Health Insurance Fund | 21,133,066 | 25,385,234 | 25,481,899 | 27,168,959 | 28,903,304 | 28,863,592 |
| Dental Insurance Fund | 2,070,706 | 2,163,640 | 2,148,601 | 2,376,852 | 2,604,950 | 2,591,807 |
| Trust and Agency Funds | 2,693,485 | 2,633,135 | 2,969,739 | 3,168,441 | 3,130,000 | 3,130,000 |
| Pupil Activity Fund | 8,165,491 | 8,404,731 | 8,977,097 | 8,744,119 | 9,200,000 | 9,200,000 |
| Charter School Fund | 20,432,528 | 25,152,748 | 24,628,439 | 22,595,044 | 23,885,905 | 24,393,224 |
| GRAND TOTAL: | \$ 403,615,630 | \$ 406,649,179 | \$ 375,600,759 | \$ 392,591,057 | \$ 411,122,608 | \$ 443,920,772 |

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



All Funds (continued)

Reserves Summary

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 PROPOSED BUDGET | 2014-15 REVISED BUDGET |
|--|------------------------------|------------------------------|------------------------------|------------------------------|-------------------------------|------------------------------|
| FUND: | | | | | | |
| General Operating Fund | \$ - | \$ - | \$ - | \$ - | 15,607,596 | \$ 16,114,042 |
| Technology Fund | - | - | - | - | 92,332 | 130,994 |
| Athletics Fund | - | - | - | - | 99,261 | 91,271 |
| Preschool Fund | - | - | - | - | 152,260 | 142,597 |
| Risk Management Fund | - | - | - | - | 113,463 | 123,499 |
| Community Schools Fund | - | - | - | - | 157,702 | 162,275 |
| Food Services Fund (Special Revenue Fund)* | - | - | - | - | 222,163 | 230,882 |
| Grant Fund | - | - | - | - | - | - |
| Tuition-Based Preschool Fund | - | - | - | - | - | - |
| Transportation Fund | - | - | - | - | 411,454 | 415,278 |
| CPP Fund | - | - | - | - | 33,668 | 50,352 |
| Bond Redemption Fund | - | - | - | - | - | - |
| 2006 Building Fund | - | - | - | - | - | - |
| 2014 Building Fund | - | - | - | - | - | - |
| Capital Reserve Fund | - | - | - | - | 74,375 | 108,550 |
| Health Insurance Fund | - | - | - | - | 690,643 | 3,152,211 |
| Dental Insurance Fund | - | - | - | - | 186,441 | 249,169 |
| Trust and Agency Funds | - | - | - | - | - | - |
| Pupil Activity Fund | - | - | - | - | - | - |
| Charter School Fund | - | - | - | - | 698,321 | 720,243 |
| GRAND TOTAL: | \$ - | \$ - | \$ - | \$ - | 18,539,679 | \$ 21,691,363 |

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



All Funds (continued)

Transfers Out Summary

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 PROPOSED BUDGET | 2014-15 REVISED BUDGET |
|--|------------------------------|------------------------------|------------------------------|------------------------------|-------------------------------|------------------------------|
| FUND: | | | | | | |
| General Operating Fund | \$ 44,192,074 | \$ 37,686,992 | \$ 37,302,239 | \$ 37,334,074 | \$ 38,342,549 | \$ 39,267,586 |
| Technology Fund | - | - | - | - | - | - |
| Athletics Fund | - | - | - | - | - | - |
| Preschool Fund | - | - | - | - | - | - |
| Risk Management Fund | - | - | - | - | - | - |
| Community Schools Fund | 967,605 | 812,605 | 897,282 | 923,032 | 923,032 | 1,053,907 |
| Food Services Fund (Special Revenue Fund)* | - | - | - | - | - | - |
| Grant Fund | - | - | - | - | - | - |
| Tuition-Based Preschool Fund | - | - | 76,163 | - | - | 30,581 |
| Transportation Fund | - | - | - | - | - | - |
| CPP Fund | 30,561 | 28,056 | 30,452 | 32,588 | 32,231 | 48,707 |
| Bond Redemption Fund | - | - | - | - | - | - |
| 2006 Building Fund | - | - | - | - | - | - |
| 2014 Building Fund | - | - | - | - | - | - |
| Capital Reserve Fund | - | - | - | - | - | - |
| Health Insurance Fund | - | - | - | - | - | - |
| Dental Insurance Fund | - | - | - | - | - | - |
| Trust and Agency Funds | - | - | - | - | - | - |
| Pupil Activity Fund | - | - | - | - | - | - |
| Charter School Fund | - | - | - | - | - | - |
| GRAND TOTAL: | \$ 45,190,240 | \$ 38,527,653 | \$ 38,306,136 | \$ 38,289,694 | \$ 39,297,812 | \$ 40,400,781 |

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



All Funds (continued)

Ending Fund Balance Summary

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 PROPOSED BUDGET | 2014-15 REVISED BUDGET |
|--|------------------------------|------------------------------|------------------------------|------------------------------|-------------------------------|------------------------------|
| FUND: | | | | | | |
| General Operating Fund | \$ 27,691,444 | \$ 24,985,178 | \$ 25,125,334 | \$ 23,140,843 | \$ 404,737 | \$ 2,913,892 |
| Technology Fund | 1,339,234 | 1,056,027 | 1,297,893 | 2,490,457 | - | - |
| Athletics Fund | 402,076 | 398,455 | 307,556 | 103,263 | - | - |
| Preschool Fund | 769,839 | 893,286 | 648,211 | 148,041 | - | - |
| Risk Management Fund | 93,731 | 104,944 | 181,960 | 274,972 | - | - |
| Community Schools Fund | 166,666 | 196,781 | 723,584 | 1,350,473 | 1,265,080 | 1,363,898 |
| Food Services Fund (Special Revenue Fund)* | 185,889 | 175,308 | 187,102 | 201,187 | - | - |
| Grant Fund** | - | - | - | - | - | - |
| Tuition-Based Preschool Fund | 106,469 | 104,503 | 14,364 | 30,581 | - | - |
| Transportation Fund | 261,429 | 368,777 | 894,884 | 724,040 | - | - |
| CPP Fund | 55,863 | 69,942 | 33,714 | 32,373 | - | - |
| Bond Redemption Fund | 24,325,632 | 24,457,080 | 24,492,573 | 24,822,129 | 25,011,714 | 25,728,269 |
| 2006 Building Fund | 40,349,760 | 5,480,878 | 2,747,039 | 1,231,131 | - | - |
| 2014 Building Fund | - | - | - | - | - | 210,150,000 |
| Capital Reserve Fund | 6,715,787 | 7,211,885 | 1,935,013 | 853,937 | - | - |
| Health Insurance Fund | 8,528,606 | 7,507,165 | 5,712,975 | 5,019,744 | - | - |
| Dental Insurance Fund | 482,931 | 472,317 | 445,490 | 365,172 | - | - |
| Trust and Agency Funds | 830,126 | 1,076,076 | 1,990,663 | 2,384,783 | 2,365,663 | 2,484,783 |
| Pupil Activity Fund | 2,582,322 | 2,894,253 | 2,887,330 | 2,898,247 | 2,687,330 | 2,798,247 |
| Charter School Fund | 4,276,011 | 4,543,209 | 4,936,487 | 5,024,238 | 4,083,880 | 4,235,818 |
| GRAND TOTAL: | \$ 119,163,815 | \$ 81,996,064 | \$ 74,562,172 | \$ 71,095,611 | \$ 35,818,404 | \$ 249,674,907 |

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

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

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



All Funds (continued)

Summary of Fund Balance Changes

| | Beginning Fund Balance | 2013-14 Reserves | Net Beginning Fund Balance | Ending Fund Balance | Net Change | % Net Change |
|--|------------------------|----------------------|----------------------------|----------------------|-----------------------|--------------|
| FUND: | | | | | | |
| General Operating Fund | \$ 16,876,799 | \$ 15,093,259 | \$ 1,783,540 | \$ 404,737 | \$ (1,378,803) | -77% |
| Technology Fund | 1,231,965 | 116,186 | 1,115,779 | - | (1,115,779) | -100% |
| Athletics Fund | 233,540 | 100,834 | 132,706 | - | (132,706) | -100% |
| Preschool Fund | 157,650 | 143,517 | 14,133 | - | (14,133) | -100% |
| Risk Management Fund | 445,119 | 269,548 | 175,571 | - | (175,571) | -100% |
| Community Schools Fund | 1,173,737 | 142,871 | 1,030,866 | 1,265,080 | 234,214 | 23% |
| Food Services Fund (Special Revenue Fund)* | 195,427 | 195,427 | - | - | - | - |
| Grant Fund | - | - | - | - | - | - |
| Tuition-Based Preschool Fund | - | 14,133 | (14,133) | - | 14,133 | -100% |
| Transportation Fund | 695,856 | 408,311 | 287,545 | - | (287,545) | -100% |
| CPP Fund | 31,873 | 31,873 | - | - | - | - |
| Bond Redemption Fund | 24,822,129 | - | 24,822,129 | 25,011,714 | 189,585 | 1% |
| 2006 Building Fund | 1,323,740 | - | 1,323,740 | - | (1,323,740) | -100% |
| 2014 Building fund | - | - | - | - | - | - |
| Capital Reserve Fund | 199,689 | 130,689 | 69,000 | - | (69,000) | -100% |
| Food Services Fund (Enterprise Fund) | - | - | - | - | - | - |
| Health Insurance Fund | 2,597,888 | 2,683,494 | (85,606) | - | 85,606 | -100% |
| Dental Insurance Fund | 315,587 | 351,088 | (35,501) | - | 35,501 | -100% |
| Trust and Agency Funds | 2,265,663 | - | 2,265,663 | 2,365,663 | 100,000 | 4% |
| Pupil Activity Fund | 2,787,330 | - | 2,787,330 | 2,687,330 | (100,000) | -4% |
| Charter School Fund | 4,503,448 | 695,611 | 3,807,837 | 4,083,880 | 276,043 | 7% |
| GRAND TOTAL: | \$ 59,857,440 | \$ 20,376,841 | \$ 39,480,599 | \$ 35,818,404 | \$ (3,662,195) | |

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

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

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

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



All Funds (continued)

Summary of Fund Balance Changes (continued)

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

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

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

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

Budgeted Expenditures per Student

| FUND: | 2013-14 | | 2014-15 | |
|--------------------------------------|-----------------------|---------------------------------------|-----------------------|---------------------------------------|
| | Budgeted Expenditures | Budgeted Expenditures Per Student FTE | Budgeted Expenditures | Budgeted Expenditures Per Student FTE |
| Operating Funds | \$ 292,005,486 | \$ 10,096 | \$ 301,481,807 | \$ 10,255 |
| CPP Fund | 1,062,435 | 37 | 1,678,415 | 57 |
| Grant Fund | 19,500,000 | 674 | 19,500,000 | 663 |
| Special Revenue Funds* | 14,081,484 | 487 | 21,538,659 | 733 |
| Food Services Fund (Enterprise Fund) | 6,514,217 | 225 | - | - |
| Internal Service Funds** | 31,024,010 | 1,073 | 31,455,399 | 1,070 |
| Bond Redemption Fund | 28,110,380 | 972 | 36,086,524 | 1,227 |
| Capital Project Funds | 5,281,517 | 183 | 19,849,968 | 675 |
| Trust/Agency Funds | 12,230,000 | 423 | 12,330,000 | 419 |
| Total Budget | \$ 409,809,529 | \$ 14,170 | \$ 443,920,772 | \$ 15,099 |
| BUDGETED ENROLLMENT: | 2013-14 | | 2014-15 | |
| Student Enrollment | 30,110 | | 30,364 | |
| Student FTE | 28,922.6 | | 29,398.4 | |

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

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



All Funds (continued)

Authorized FTE Summary

| LOCATION | 100-104 Admin | 105/125 Principal | 106 Asst Principal | 201-209 Teachers | 210-220 Other Teachers | 230-239 Psych OT/PT/SW | 320-357 Profes'nl Support | 360-399 Techn'cl Support | 400-499 Liaisons Monitors | 500-599 Offc/Admin Support | 600-699 Trades & Services | TOTAL FTEs |
|---|------------------|----------------------|--------------------------|---------------------|------------------------------|------------------------------|---------------------------------|--------------------------------|---------------------------------|----------------------------------|---------------------------------|----------------|
| 101 CURR DEPT - ELEM LEVEL | - | - | - | 6.330 | - | - | - | - | - | - | - | 6.330 |
| 102 RESERVES - ELEM LEVEL | - | - | - | 2.392 | - | - | - | - | 0.065 | - | - | 2.457 |
| 103 IT - ELEM LEVEL | - | - | - | - | - | - | - | 5.665 | - | - | - | 5.665 |
| 119 BEAR CREEK ELEMENTARY | - | 1.000 | - | 20.407 | 1.000 | - | - | - | 3.496 | 2.125 | 1.750 | 29.778 |
| 120 BIRCH ELEMENTARY | - | 1.000 | - | 20.782 | 0.838 | - | - | - | 6.387 | 2.050 | 2.000 | 33.057 |
| 124 COLUMBINE ELEMENTARY | - | 1.000 | 0.500 | 32.106 | 1.499 | - | - | - | 5.092 | 2.275 | 2.500 | 44.972 |
| 127 CREST VIEW ELEMENTARY | - | 1.000 | 0.500 | 31.152 | 1.000 | - | - | - | 4.937 | 2.500 | 2.750 | 43.839 |
| 130 DOUGLASS ELEMENTARY | - | 1.000 | - | 22.326 | 1.000 | - | - | - | 4.189 | 2.250 | 2.000 | 32.765 |
| 131 SANCHEZ ELEMENTARY | - | 1.000 | 0.900 | 24.148 | 0.599 | - | - | - | 7.380 | 1.425 | 2.000 | 37.452 |
| 132 EISENHOWER ELEMENTARY | - | 1.000 | - | 23.485 | 1.000 | - | - | - | 8.288 | 2.000 | 2.500 | 38.273 |
| 134 EMERALD ELEMENTARY | - | 1.000 | - | 22.305 | - | - | - | - | 5.764 | 2.125 | 2.500 | 33.694 |
| 136 FLATIRONS ELEMENTARY | - | 1.000 | - | 14.980 | 0.500 | - | - | - | 2.611 | 2.000 | 1.750 | 22.841 |
| 138 FOOTHILL ELEMENTARY | - | 1.000 | 0.500 | 26.677 | 1.000 | - | - | - | 5.019 | 2.500 | 3.000 | 39.696 |
| 141 GOLD HILL ELEMENTARY | - | 0.100 | - | 2.377 | - | - | - | - | 0.465 | 0.250 | 0.250 | 3.442 |
| 144 HEATHERWOOD ELEMENTARY | - | 1.000 | - | 20.001 | 1.000 | - | - | - | 5.372 | 2.000 | 2.500 | 31.873 |
| 147 JAMESTOWN ELEMENTARY | - | 0.100 | - | 2.277 | - | - | - | - | 0.500 | 0.250 | 0.250 | 3.377 |
| 150 KOHL ELEMENTARY | - | 1.000 | - | 25.088 | 1.000 | - | - | - | 6.793 | 2.375 | 2.500 | 38.756 |
| 153 LAFAYETTE ELEMENTARY | - | 1.000 | 0.500 | 29.917 | 2.000 | - | - | - | 7.969 | 2.625 | 2.500 | 46.511 |
| 154 RYAN ELEMENTARY | - | 1.000 | 0.009 | 21.620 | 2.057 | - | - | - | 6.176 | 1.941 | 2.000 | 34.803 |
| 156 FIRESIDE ELEMENTARY | - | 1.000 | - | 24.437 | 1.000 | - | - | - | 4.048 | 2.250 | 2.500 | 35.235 |
| 157 LOUISVILLE ELEMENTARY | - | 1.000 | 0.600 | 31.350 | 1.000 | - | - | - | 7.481 | 2.625 | 2.500 | 46.556 |
| 158 COAL CREEK ELEMENTARY | - | 1.000 | - | 20.969 | 1.000 | - | - | - | 2.933 | 2.125 | 2.000 | 30.027 |
| 161 BCSIS | - | 1.000 | - | 15.920 | 0.200 | - | - | - | 2.483 | 1.750 | 1.250 | 22.603 |
| 164 CREEKSIDE ELEMENTARY | - | 1.000 | - | 21.138 | 0.450 | - | - | - | 6.581 | 2.125 | 2.000 | 33.294 |
| 166 MESA ELEMENTARY | - | 1.000 | - | 16.157 | 0.500 | - | - | - | 4.043 | 2.000 | 1.750 | 25.450 |
| 169 NEDERLAND ELEMENTARY | - | 1.000 | - | 15.683 | 0.700 | - | - | - | 5.248 | 2.000 | 2.500 | 27.131 |
| 180 PIONEER ELEMENTARY | - | 1.000 | - | 30.207 | 2.000 | - | - | - | 6.637 | 2.000 | 3.000 | 44.844 |
| 185 SUPERIOR ELEMENTARY | - | 1.000 | - | 24.651 | 1.000 | - | - | - | 3.132 | 2.125 | 2.750 | 34.658 |
| 190 UNIVERSITY HILL ELEM | - | 1.000 | - | 27.524 | 1.000 | - | - | - | 5.375 | 2.875 | 2.750 | 40.524 |
| 192 HIGH PEAKS ELEMENTARY | - | 1.000 | - | 14.901 | 0.350 | - | - | - | 2.408 | 1.875 | 1.250 | 21.784 |
| 193 COMMUNITY MONTESSORI | - | 1.000 | - | 14.312 | 0.500 | - | - | - | 2.675 | 2.000 | 1.750 | 22.237 |
| 196 WHITTIER ELEMENTARY | - | 1.000 | - | 26.404 | 1.000 | - | - | - | 4.123 | 2.125 | 1.750 | 36.402 |
| 1 ELEMENTARY SCHOOLS TOTAL | - | 27.200 | 3.509 | 632.023 | 25.193 | - | - | 5.665 | 137.670 | 58.566 | 60.500 | 950.326 |
| 201 CURR DEPT - MIDDLE LEVEL | - | - | - | 13.106 | - | - | - | - | - | - | - | 13.106 |
| 202 RESERVES - MIDDLE LEVEL | - | - | 0.096 | 1.597 | - | - | - | - | 0.152 | 0.078 | - | 1.923 |
| 203 IT - MIDDLE LEVEL | - | - | - | - | - | - | - | 4.668 | - | - | - | 4.668 |
| 225 BROOMFIELD HEIGHTS MIDDLE | - | 1.000 | 1.000 | 29.587 | 3.000 | - | - | - | 6.684 | 3.000 | 3.000 | 47.271 |
| 230 MANHATTAN MIDDLE | - | 1.000 | 1.000 | 33.410 | 3.000 | - | - | - | 6.557 | 3.000 | 3.000 | 50.967 |
| 240 CASEY MIDDLE | - | 1.000 | 1.000 | 36.680 | 3.000 | - | - | - | 4.609 | 3.000 | 3.500 | 52.789 |
| 250 CENTENNIAL MIDDLE | - | 1.000 | 1.000 | 32.360 | 3.000 | - | - | - | 3.242 | 2.500 | 3.000 | 46.102 |
| 252 ANGEVINE MIDDLE | - | 1.000 | 2.000 | 36.958 | 4.000 | - | - | - | 7.715 | 2.900 | 3.750 | 58.323 |
| 254 LOUISVILLE MIDDLE | - | 1.000 | 1.000 | 32.160 | 3.000 | - | - | - | 4.722 | 3.000 | 3.250 | 48.132 |
| 260 PLATT MIDDLE | - | 1.000 | 1.000 | 25.740 | 3.000 | - | - | - | 4.938 | 3.000 | 3.750 | 42.428 |
| 270 SOUTHERN HILLS MIDDLE | - | 1.000 | 1.000 | 25.630 | 2.960 | - | - | - | 4.027 | 3.000 | 3.000 | 40.617 |
| 2 MIDDLE SCHOOLS TOTAL | - | 8.000 | 9.096 | 267.228 | 24.960 | - | - | 4.668 | 42.646 | 23.478 | 26.250 | 406.326 |
| 301 CURR DEPT - SENIOR LEVEL | - | - | - | 7.225 | - | - | - | - | - | - | - | 7.225 |
| 302 RESERVES - SENIOR LEVEL | - | - | - | 6.031 | - | - | - | 0.189 | - | 0.184 | - | 6.404 |
| 303 IT-HIGH SCHOOL LEVEL | - | - | - | - | - | - | - | 4.667 | - | - | - | 4.667 |
| 310 BOULDER HIGH | - | 1.000 | 4.000 | 93.375 | 5.600 | - | - | 1.000 | 11.240 | 7.984 | 7.500 | 131.699 |
| 315 BROOMFIELD HIGH | - | 1.000 | 3.000 | 66.685 | 4.300 | - | - | 0.600 | 12.106 | 6.682 | 7.250 | 101.623 |
| 320 CENTAURUS HIGH | - | 1.000 | 3.000 | 57.232 | 4.301 | - | - | - | 9.089 | 5.500 | 6.000 | 86.122 |
| 330 FAIRVIEW HIGH | - | 1.000 | 4.000 | 90.294 | 6.553 | - | - | 1.000 | 17.705 | 8.000 | 8.000 | 136.552 |
| 350 NEW VISTA HIGH | - | 1.000 | 0.800 | 15.387 | 1.847 | - | - | 0.375 | 1.245 | 2.750 | 2.250 | 25.654 |
| 360 MONARCH HIGH | - | 1.000 | 3.000 | 74.224 | 4.600 | - | - | 0.800 | 10.059 | 6.832 | 7.250 | 107.765 |
| 3 SENIOR HIGH SCHOOLS TOTAL | - | 6.000 | 17.800 | 410.453 | 27.201 | - | - | 8.631 | 61.444 | 37.932 | 38.250 | 607.711 |
| 440 ARAPAHOE RIDGE HIGH | - | 1.000 | 2.000 | 14.112 | 1.300 | - | - | 0.375 | 1.224 | 2.000 | - | 22.011 |
| 461 BOULDER UNIVERSAL | - | 0.500 | - | 4.515 | - | - | 2.579 | - | 0.018 | 1.300 | - | 8.912 |
| 490 TECHNICAL ED CENTER | - | - | - | 11.187 | 3.000 | - | 1.000 | - | 9.833 | 2.000 | 4.500 | 31.520 |
| 4 VOCATIONAL/TECHNICAL SCHOOLS TOTAL | - | 1.500 | 2.000 | 29.814 | 4.300 | - | 3.579 | 0.375 | 11.075 | 5.300 | 4.500 | 62.443 |
| 502 MONARCH K-8 | - | 1.000 | 1.500 | 42.585 | 2.500 | - | - | - | 8.183 | 3.750 | 3.500 | 63.018 |
| 503 NEDERLAND MIDDLE/SENIOR | - | 1.000 | 1.394 | 20.804 | 2.000 | - | - | 0.375 | 5.968 | 3.500 | 3.000 | 38.041 |
| 505 ASPEN CREEK K-8 | - | 1.000 | 2.000 | 47.370 | 2.500 | - | - | - | 14.836 | 3.750 | 4.000 | 75.456 |
| 506 ELDORADO K-8 | - | 1.000 | 2.000 | 49.935 | 2.500 | - | - | - | 6.317 | 4.500 | 4.250 | 70.502 |
| 507 HALCYON | - | - | - | 4.037 | - | - | - | - | - | - | 0.375 | 4.412 |
| 595 ALTERNATIVE LEARNING OPTIONS | - | 0.200 | - | 0.650 | - | - | 0.750 | - | - | 0.400 | - | 2.000 |
| 5 COMBINATON SCHOOLS TOTAL | - | 4.200 | 6.894 | 165.381 | 9.500 | - | 0.750 | 0.375 | 35.304 | 15.900 | 15.125 | 253.429 |



All Funds (continued)

Authorized FTE Summary (continued)

| LOCATION | 100-104 Admin | 105/125 Principal | 106 Asst Principal | 201-209 Teachers | 210-218 Other Teachers | 230-239 Psych OT/PT/SW | 320-357 Profes'nl Support | 360-399 Techn'cl Support | 400-499 Liaisons Monitors | 500-599 Offc/Admin Support | 600-699 Trades & Services | TOTAL FTEs |
|--|------------------|----------------------|--------------------------|---------------------|------------------------------|------------------------------|---------------------------------|--------------------------------|---------------------------------|----------------------------------|---------------------------------|------------------|
| 602 SUPERINTENDENT'S OFFICE | 1.000 | - | - | - | - | - | 0.600 | - | - | 1.200 | - | 2.800 |
| 603 DEPUTY SUPERINTENDENT | 1.000 | - | - | - | - | - | 1.000 | - | - | - | - | 2.000 |
| 604 LEGAL COUNSEL OFFICE | - | - | - | - | - | - | 2.300 | - | - | - | - | 2.300 |
| 605 CURRICULUM, ASSESSMENT & INSTR | 1.000 | - | - | - | 0.200 | - | - | - | - | 2.000 | - | 3.200 |
| 606 BUSINESS SERVICES DIVISION | 3.000 | - | - | - | - | - | 2.000 | - | - | 4.750 | - | 9.750 |
| 608 PLANNING & ASSESSMENT | 2.000 | - | - | - | - | - | 3.000 | - | - | 1.000 | - | 6.000 |
| 610 PRESCHOOL | 0.333 | - | - | - | - | - | - | - | - | 0.471 | - | 0.804 |
| 611 SPECIAL EDUCATION | 4.000 | - | - | 31.760 | 1.000 | 76.261 | - | - | 8.766 | 4.100 | - | 125.887 |
| 613 STUDENT SUCCESS | 1.000 | - | - | - | - | - | - | - | - | 1.000 | - | 2.000 |
| 614 INSTITUTIONAL EQUITY | - | - | - | - | 1.200 | - | 1.000 | - | - | 0.552 | - | 2.752 |
| 616 LANGUAGE, CULTURE & EQUITY | 1.000 | - | - | - | - | - | - | - | - | 2.000 | - | 3.000 |
| 617 ELEMENTARY ED ADMIN | 1.000 | - | - | - | - | - | 0.500 | - | 1.000 | 0.750 | - | 3.250 |
| 618 MIDDLE LEVEL ED ADMIN | 0.500 | - | - | - | - | - | - | - | - | 0.500 | - | 1.000 |
| 619 SECONDARY ED ADMIN | 0.750 | - | - | - | - | - | 0.500 | - | - | 0.500 | - | 1.750 |
| 625 ONLINE EDUCATION | 0.300 | - | - | - | - | - | 1.000 | - | - | 0.300 | - | 1.600 |
| 628 BOARD OF EDUCATION | - | - | - | - | - | - | 0.400 | - | - | - | - | 0.400 |
| 631 ART | 0.500 | - | - | - | - | - | - | - | - | - | - | 0.500 |
| 632 MUSIC | 0.500 | - | - | - | - | - | - | - | - | - | - | 0.500 |
| 634 LITERACY | 1.000 | - | - | - | 5.300 | - | - | - | - | 2.000 | - | 8.300 |
| 635 DISTRICT-WIDE INSTRUCTION | 1.600 | - | - | - | - | - | 3.292 | - | - | 0.250 | - | 5.142 |
| 636 MATHEMATICS | 0.600 | - | - | - | 0.240 | - | - | - | - | - | - | 0.840 |
| 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 | 47.000 | 52.750 |
| 643 ENVIRONMENTAL SERVICES | 1.000 | - | - | - | - | - | 3.000 | - | - | 0.750 | 12.950 | 17.700 |
| 668 COMMUNICATION SERVICES | 1.000 | - | - | - | - | - | 1.800 | - | - | 1.000 | - | 3.800 |
| 670 GRANTS ADMINISTRATION | - | - | - | - | - | - | 0.750 | - | - | - | - | 0.750 |
| 687 HUMAN RESOURCES | 6.000 | - | - | - | 1.690 | - | 2.000 | 1.000 | - | 9.000 | - | 19.690 |
| 688 BUDGET SERVICES | - | - | - | - | - | - | 7.000 | - | - | - | - | 7.000 |
| 689 INFORMATION TECHNOLOGY | 5.000 | - | - | - | 2.000 | - | 3.000 | 26.748 | - | 1.400 | - | 38.148 |
| 690 FINANCE & ACCOUNTING | 0.600 | - | - | - | - | - | 9.000 | - | - | 5.750 | - | 15.350 |
| 695 PURCHASING | - | - | - | - | - | - | - | - | - | 3.000 | - | 3.000 |
| 698 HEALTH SERVICES | 1.000 | - | - | - | 1.000 | 8.800 | - | 1.000 | 1.800 | 2.762 | - | 16.362 |
| 6 CENTRALIZED SERVICES TOTAL | 38.183 | - | - | 31.760 | 12.630 | 85.061 | 47.142 | 29.248 | 11.566 | 48.535 | 59.950 | 364.075 |
| 791 MATERIALS MANAGEMENT | - | - | - | - | - | - | 1.000 | - | - | - | 8.000 | 9.000 |
| 792 PRINT SHOP | - | - | - | - | - | - | 0.200 | 1.250 | - | - | 1.500 | 2.950 |
| 793 TELECOMMUNICATIONS | - | - | - | - | - | - | - | 1.000 | - | - | - | 1.000 |
| 7 SERVICE CENTERS TOTAL | - | - | - | - | - | - | 1.200 | 2.250 | - | - | 9.500 | 12.950 |
| 809 DISTRICT ALLOCATIONS | - | - | - | - | 1.500 | - | - | - | 0.313 | - | - | 1.813 |
| 8 DISTRICT-WIDE COSTS TOTAL | - | - | - | - | 1.500 | - | - | - | 0.313 | - | - | 1.813 |
| 925 SUMMIT CHARTER | - | - | - | 0.300 | - | - | - | - | - | - | - | 0.300 |
| 932 BOULDER PREP CHARTER | - | - | - | 1.000 | - | - | - | - | - | - | - | 1.000 |
| 954 JUSTICE HIGH CHARTER | - | - | - | 1.000 | - | - | - | - | - | - | - | 1.000 |
| 956 PEAK TO PEAK CHARTER | - | - | - | 3.500 | - | - | - | - | 1.087 | - | - | 4.587 |
| 971 EDUCATION CENTER BUILDING | - | - | - | - | - | - | - | - | - | - | 2.000 | 2.000 |
| 973 MAPLETON EARLY CHILDHOOD CENTER | - | - | - | 1.000 | - | - | - | - | 1.900 | - | - | 2.900 |
| 9 OTHER OPERATIONAL UNITS TOTAL | - | - | - | 6.800 | - | - | - | - | 2.987 | - | 2.000 | 11.787 |
| TOTAL GENERAL OPERATING FUND | 38.183 | 46.900 | 39.299 | 1,543.459 | 105.284 | 85.061 | 52.671 | 51.212 | 303.005 | 189.711 | 216.075 | 2,670.860 |
| OTHER DISTRICT FUNDS | | | | | | | | | | | | |
| 15 TECHNOLOGY FUND | - | - | - | - | 1.000 | - | - | - | - | - | - | 1.000 |
| 16 ATHLETIC FUND | 0.500 | - | - | - | - | - | - | - | - | - | - | 0.500 |
| 17 PRESCHOOL FUND | 1.667 | - | - | 19.000 | - | 6.539 | - | - | 42.220 | 4.549 | 1.000 | 74.975 |
| 18 RISK MANAGEMENT FUND | 0.600 | - | - | - | - | - | 1.200 | - | - | 0.250 | - | 2.050 |
| 19 COMMUNITY SCHOOL PROGRAM | 1.250 | - | - | - | - | - | 9.000 | - | 77.910 | 5.625 | 2.000 | 95.785 |
| 21 FOOD SERVICES FUND | 1.000 | - | - | - | - | - | 9.000 | - | - | 2.000 | 89.862 | 101.862 |
| 22 GRANTS FUND | 0.600 | - | 1.000 | 53.393 | 10.910 | 5.785 | 4.423 | - | 39.899 | 5.500 | - | 121.818 |
| 25 TRANSPORTATION FUND | 1.000 | - | - | - | - | - | 6.000 | 1.000 | 35.000 | 12.000 | 219.000 | 274.000 |
| 29 COLORADO PRESCHOOL PROGRAM | - | - | - | 5.670 | - | - | 1.000 | - | 7.250 | 0.605 | - | 14.525 |
| 42 2014 BUILDING FUND | 2.000 | - | - | - | - | - | 4.000 | 1.000 | - | 5.000 | - | 12.000 |
| 43 CAPITAL RESERVE FUND | 0.500 | - | - | - | - | - | 6.700 | 0.500 | - | 1.500 | 0.500 | 9.700 |
| 66 HEALTH INSURANCE FUND | 1.150 | - | - | - | - | - | 0.800 | - | - | - | - | 1.950 |
| 67 DENTAL INSURANCE FUND | 0.250 | - | - | - | - | - | 0.200 | - | - | - | - | 0.450 |
| 10 OTHER DISTRICT FUNDS TOTAL | 10.517 | - | 1.000 | 78.063 | 11.910 | 12.324 | 42.323 | 2.500 | 202.279 | 37.029 | 312.362 | 710.615 |
| CHARTER SCHOOL FUND | | | | | | | | | | | | |
| 11 CHARTER SCHOOL FUND | | | | | | | | | | | | |
| 925 SUMMIT CHARTER | - | 1.000 | 1.000 | 18.617 | 1.833 | - | 1.000 | - | 3.120 | 2.398 | - | 28.968 |
| 932 BOULDER PREP CHARTER | - | - | - | 6.500 | 2.500 | - | - | - | - | 1.500 | - | 10.500 |
| 952 HORIZONS K-8 CHARTER | - | 1.000 | - | 21.600 | 0.250 | - | 0.350 | 0.400 | 10.300 | 1.900 | 1.800 | 37.600 |
| 954 JUSTICE HIGH CHARTER | - | 1.000 | 1.000 | 4.600 | - | - | - | - | - | 0.500 | - | 7.100 |
| 956 PEAK TO PEAK CHARTER | 7.000 | 3.000 | 2.000 | 77.150 | 9.100 | - | 7.690 | - | 16.460 | 10.640 | 11.170 | 144.210 |
| 11 CHARTER SCHOOL FUND | 7.000 | 6.000 | 4.000 | 128.467 | 13.683 | - | 9.040 | 0.400 | 29.880 | 16.938 | 12.970 | 228.378 |
| ALL FUNDS GRAND TOTAL | 55.700 | 52.900 | 44.299 | 1,749.989 | 130.877 | 97.385 | 104.034 | 54.112 | 535.164 | 243.678 | 541.407 | 3,609.853 |



School Allocation Formulas

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

Elementary Level

1. Principals: 1.0 Full Time Equivalent (FTE)/school (small schools below 350 students may have multiple assignments and reduced FTE.)
2. Assistant Principals: Allocations based on school needs and available FTE. Formula is currently under review. K-8 Assistant Principal allocations are based on total school enrollment. The FTE is allocated from elementary and middle. School enrollment of at least 650 students is allocated 1.5 FTE per K-8 school. Total school enrollment of 850 or more is allocated 2.0 FTE per K-8 school.
3. Classroom Teachers Class Size Formulas:
 All elementary schools are staffed with a 1:24.58 ratio.

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

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

 Physical Education: .069 FTE per classroom teacher FTE; students in grades 1-5 receive 90 minutes of instruction per week; Kindergarten students receives 45 minutes per week.
4. Librarians: 1.0 FTE library/media specialist may be assigned to schools with over 350 student FTE and .50 FTE may be assigned to schools with enrollments under 350 student FTE.
5. School Clerical Support: Clerical FTE is allocated based on enrollment.

| Enrollment | FTE |
|--------------|---------------|
| 100 – 375 | 1.125 – 2.000 |
| 376 – 625 | 2.125 – 2.625 |
| 626 And Over | 2.750 |
6. Custodians: The custodial formula for elementary schools is the sum of the building square footage/25,000; the custodial formula for K-8 schools is the sum of the building square footage/29,000. Rounding occurs at .250, .50, .750, and 1.0. The head custodian position is included within this allocation formula.
7. Paraeducators:

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

 Health Room Paraprofessional:
 .150 FTE for small mountain schools
 .500 FTE for enrollment of 75 – 350
 .563 FTE for enrollment of 351 – 500
 .625 FTE for enrollment of 501 – 700
8. Library Paraprofessional: 3.5 hours per day for schools with a .50 media specialist (adjustments made for schools at one site).



School Allocation Formulas (continued)

Elementary Level (continued)

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

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

Middle Level

1. **Principals:** 1.0 FTE/school.
2. **Assistant Principals:** Assistant Principal 1.0 FTE; adjustments made for schools with above average FRL populations.
3. **Classroom Teachers:** 1.0 FTE teaching position per 22.82 students as a middle level average. This staffing ratio was adjusted in 2013-14 to include Reduced Class Size (RCS) teacher FTE. In previous years, RCS FTE was allocated as an additional 1.0 teacher FTE per 390 students. In addition, 7.51 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 1.41 paraeducator FTE per school.
9. **Community Liaisons:** 0.50 FTE at the following schools: Angevine, Broomfield Heights, Casey, Centennial and Manhattan.



School Allocation Formulas (continued)

| |
|---------------------------------|
| Middle Level (continued) |
|---------------------------------|

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

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



School Allocation Formulas (continued)

| |
|--------------------|
| High School |
|--------------------|

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

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

| Enrollment | Hours/ Week | FTE |
|----------------|-------------|-------|
| 0 – 949 | 15 | 0.375 |
| 950 – 1,650 | 32 | 0.800 |
| 1,651 – 2,000+ | 40 | 1.000 |
11. Paraeducators: Staffing is based on enrollment and .01651 per student FTE. The average is approximately 2.84 FTE for the larger schools and .36 FTE for smaller schools.
12. Pupil Services: 8.87 teacher FTE; allocation varies based on school needs.



School Allocation Formulas (continued)

High School (continued)

13. Campus Monitors:

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

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

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



Special Program Allocations

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

Program Allocations

| Special Program Allocation |
|---|
| 4 SPED Directors |
| 4.1 Clerical |
| 0.577 Special Ed Specialist |
| 1 Child Find Coordinator |
| 2.7 Transitional 18-21 |
| 3 Teacher in Other Assignment |
| 0.6 Teacher Assistive Technician |
| 5.8 Charter School |
| 141.375 Special Education Teacher Assigned to Schools |
| 0.75 BCBA |
| 10.33 Preschool |
| 2 Child Find |
| 1.5 Audiologist |
| 1.5 Visual Impaired |
| 3.8 Hearing Impaired |
| 44.5 Speech Language Specialist |
| 17.225 Occupational Physical Therapist |
| 13.8 Social Workers |
| 18.4 Psychologist |
| Special Skills Aides Allocated as follow |
| 4.277 Interpreters |
| 0 Health Screener |
| 2 COTA\OTA |
| 145.295 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:
0.25 FTE lead teacher (TOSA)
0.25 FTE dramatic arts teacher
0.25 FTE visual arts teacher
0.25 FTE STEM teacher
7. Preschool per classroom allocations:
1.000 Teacher
0.875 Paraeducator
0.125 Clerical (2 sessions) 0.250 (4 sessions)
0.100 Healthroom Paraeducator (2 sessions) 0.200 (4 sessions)
8. English Language Learners (ELL):
61.698 ESL Teacher/Newcomer Teacher
FTE is allocated based on number of ELL students. Each year, the Department of English Language Development receives a total FTE allocation which is divided by the total number of ELL students in the district. The percentage of FTE per student is calculated and then multiplied by the number of ELL students at each school for budgeting purposes. Arapahoe Ridge High School receives an additional allocation of .50 FTE for the newcomer program. Additional fixed allocations; Nederland Elementary (.2), Nederland Middle/Senior High (.2), Arapahoe Ridge (additional .5 newcomer, no less than 2.5 total), Non-program school support (.5).
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 | 15.95% of total Special Education budget |
| State Funds: Categorical Reimbursements | 12.93% of total Special Education budget |
| Local Funds: School Finance Act, Mill Levy Override | 71.12% of total Special Education budget |

II Expenditures Over the Past Five Years: A Comparison

| Expenditures: | 2010-11 Actual | 2011-12 Actual | 2012-13 Actual | 2013-14 Actual | 2014-15 Budget |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Salaries/Wages | \$ 20,936,517 | \$ 20,619,872 | \$ 21,199,871 | \$ 21,901,674 | \$ 23,573,003 |
| Benefits | 5,571,512 | 5,799,384 | 5,932,854 | 6,369,006 | 7,221,848 |
| Purchased Services, Supplies, Capital Outlay | 1,452,436 | 1,687,534 | 1,496,623 | 1,627,616 | 1,393,417 |
| Total General Operating Fund Expenditures | \$ 27,960,465 | \$ 28,106,790 | \$ 28,629,348 | \$ 29,898,296 | \$ 32,188,268 |
| Charter Expenditures | 267,308 | 309,132 | 346,178 | 274,330 | 274,330 |
| Transportation Expenditures | 594,614 | 581,806 | 800,212 | 1,198,371 | 1,220,764 |
| Maintenance of Effort | \$ 28,822,387 | \$ 28,997,728 | \$ 29,775,738 | \$ 31,370,997 | \$ 33,683,362 |
| Total Grant Expenditures^{1, 2} | \$ 7,164,579 | \$ 6,227,177 | \$ 5,223,691 | \$ 5,176,378 | \$ 6,393,098 |
| Total Expenditures | \$ 35,986,966 | \$ 35,224,904 | \$ 34,999,429 | \$ 36,547,375 | \$ 40,076,460 |
| Personnel (full-time equivalents)^{3, 4} | | | | | |
| Instructional Staff ⁴ | 292.990 | 300.971 | 306.809 | 289.562 | 300.347 |
| Paraprofessionals | 235.750 | 187.630 | 179.943 | 184.474 | 182.464 |
| Clerical | 7.100 | 7.100 | 8.600 | 9.350 | 7.850 |
| Administrators | 6.250 | 6.450 | 6.000 | 6.333 | 6.333 |
| Total General Fund & Grant Personnel | 542.09 | 502.15 | 501.35 | 489.72 | 496.99 |
| October Pupil Count | 2,733 | 2,866 | 2,826 | 2,874 | 3,028 |
| December Pupil Count⁵ | 2,941 | 3,030 | 2,957 | 2,957 | 3,186 |
| Per October Pupil Expenditure | \$ 13,168 | \$ 12,291 | \$ 12,385 | \$ 12,717 | \$ 13,235 |
| Per December Pupil Expenditure | \$ 12,236 | \$ 11,625 | \$ 11,836 | \$ 12,360 | \$ 12,579 |
| State Categorical Reimbursement | \$ 4,185,066 | \$ 4,354,340 | \$ 4,538,463 | \$ 5,171,767 | \$ 5,181,532 |
| High Cost Reimbursement | \$ 115,046 | \$ 226,836 | \$ 204,880 | \$ 134,920 | \$ - |
| State Child Find Reimbursement | \$ - | \$ 114,244 | \$ 92,257 | \$ 90,868 | \$ 90,868 |

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 were due in part to ARRA funding for Special Education programs. This \$5.5M funding allocation was for a fixed 29-month period from February 2008 through June 2011.
- 3 Personnel figures reflect both the General Operating Fund and Grant Fund.
- 4 Includes Special Skills Aide hours converted to FTE. And Charter school FTE.
- 5 December Count budget is an estimate based on a 4 year average change, a 5.21% increase in count from October.

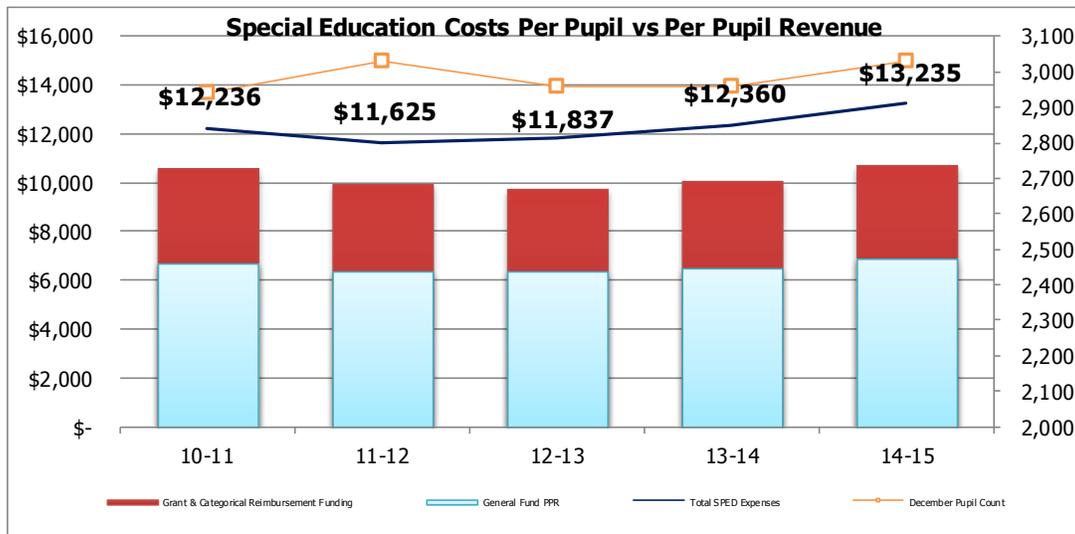


Special Education Costs

The number of students in Special Education has slightly increased since 2010-11. Per pupil expenditures have increased on average 1.6 percent per year over the last five years and the 2014-15 budgeted expenditures are expected to increase by 6.6 percent from the prior fiscal year due an increase in compensation and benefits.

The difference between per pupil revenue (PPR) and total special education costs per pupil has increased 12.6 percent since the 2010-11 fiscal year. Over the same five-year period the district has received 34.2 percent in grant and other state funding to minimize the impact of these increasing costs associated with this special population of students.

Although student enrollment has remained relatively flat over the past 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.





CDE 18 Report

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

Consolidated Budget Summary

| Description | Net Operating Total | Net Total (Other Funds) | District Total |
|---|---------------------|-------------------------|--------------------|
| Beginning Fund Balance | 38,905,384 | 32,190,227 | 71,095,611 |
| Revenues | 369,610,583 | 274,580,848 | 644,191,431 |
| Transfers Between Funds | (19,563) | 19,563 | - |
| Total Funds Available | 408,496,404 | 306,790,638 | 715,287,042 |
| Expenditures | 375,654,280 | 68,266,492 | 443,920,772 |
| Transfers Between Funds | (19,563) | 19,563 | - |
| TABOR Amendment Reserves | 10,124,412 | 108,550 | 10,232,962 |
| Other Appropriated Reserves | 19,972,009 | 5,283,030 | 25,255,039 |
| Total Appropriations | 405,731,138 | 73,677,635 | 479,408,773 |
| Non-appropriated Reserves | - | - | - |
| Total Appropriations and Non-appropriated Reserves | 405,731,138 | 73,677,635 | 479,408,773 |

\$ 479,408,773 Appropriations
 + 40,400,781 Net Transfers
 \$ 519,809,554 Total Adopted Appropriations



CDE 18 Report (continued)

School District Operating Funds – Budgeted Revenues

| Description | General Fund (1) | Colorado Pre-School Fund (2) | Designated Grants (3) | Special Revenue Funds (4) | Internal Service Funds (6) | Net Operating Total |
|---------------------------------------|--------------------|------------------------------|-----------------------|---------------------------|----------------------------|---------------------|
| Beginning Fund Balance | 32,532,287 | 32,373 | - | 955,808 | 5,384,916 | 38,905,384 |
| Revenue: | | | | | | |
| State Formula | | | | | | |
| Local Property Tax | 123,955,611 | | | | | 123,955,611 |
| State Equalization | 73,101,804 | | | | | 73,101,804 |
| Specific Ownership Tax | 6,402,708 | | | | | 6,402,708 |
| Local Sources | | | | | | |
| Other Property Tax | 66,451,303 | - | - | 7,227,000 | - | 73,678,303 |
| Other Specific Ownership Tax | 4,492,595 | - | - | - | - | 4,492,595 |
| Tuition | 443,685 | - | - | - | - | 443,685 |
| Interest on Investments | 20,000 | - | - | - | 6,500 | 26,500 |
| Fees | - | - | - | - | - | - |
| Proceeds from Borrowing | - | - | - | - | - | - |
| Other | 18,012,938 | - | 225,653 | 4,355,156 | 29,465,363 | 52,059,110 |
| County Sources | - | - | - | - | - | - |
| State Sources | | | | | | |
| Vocational Education | 975,949 | - | - | - | - | 975,949 |
| Special Education | 5,181,532 | - | - | - | - | 5,181,532 |
| Transportation | - | - | - | 3,210,952 | - | 3,210,952 |
| Other | 2,291,874 | - | 868,794 | 77,000 | - | 3,237,668 |
| Federal Sources | | | | | | - |
| Public Law 81-874 (Impact Aid) | - | - | - | - | - | - |
| Vocational Education | - | - | 118,000 | - | - | 118,000 |
| Transportation | - | - | - | - | - | - |
| Special Education | - | - | 5,085,552 | - | - | 5,085,552 |
| Other | 1,075,000 | - | 13,202,001 | 3,363,613 | - | 17,640,614 |
| Total Revenue | 302,404,999 | - | 19,500,000 | 18,233,721 | 29,471,863 | 369,610,583 |
| Transfers Out | (2,996,727) | (48,707) | - | (30,581) | - | (3,076,015) |
| Transfers In | 30,581 | - | - | 3,025,871 | - | 3,056,452 |
| Revenue from Other Sources | - | - | - | - | - | - |
| Return of State Categoryals | - | - | - | - | - | - |
| Allocation From General Fund | (9,290,920) | 1,745,101 | - | - | - | (7,545,819) |
| Total Net Revenue | 290,147,933 | 1,696,394 | 19,500,000 | 21,229,011 | 29,471,863 | 362,045,201 |
| Estimated Funded Pupil Count | 29,398 | 29,398 | 29,398 | 29,398 | 29,398 | 29,398 |
| Budgeted Net Revenue Per Funded Pupil | 9,870 | 58 | 663 | 722 | 1,002 | 12,315 |

- (1) The General Fund is comprised of the General Operating Fund (Fund 10), the Charter Fund (Fund 11), the Technology Fund (Fund 15), the Athletics Fund (Fund 16), the Preschool Fund (Fund 17), the Risk Management Fund (Fund 18) and the Community Schools Fund (Fund 19).
- (2) The Preschool Fund is comprised of the Colorado Preschool Program Fund (Fund 29).
- (3) The Designated Grants Fund is comprised of the Governmental Designated-Purpose Grants Fund (Fund 22).
- (4) The Special Revenue Fund is comprised of the Tuition-Based Preschool Fund (Fund 23) and the Transportation Fund (Fund 25) and the Food Services Fund (21).
- (5) Internal Service Funds are used to account for insurance within the district and are comprised of the Health Insurance Fund (66) and the Dental Insurance Fund (67).



CDE 18 Report (continued)

School District Operating Funds – Budgeted Expenditures

| Description | General Fund (1) | Colorado Pre-School Fund (2) | Designated Grants (3) | Special Revenue Funds (4) | Internal Service Funds (5) | Net Operating Total |
|--|--------------------|------------------------------|-----------------------|---------------------------|----------------------------|---------------------|
| Direct Instruction | 196,558,013 | 1,475,697 | 19,500,000 | - | - | 217,533,710 |
| Instructional Support Services | 29,171,844 | 202,718 | - | - | - | 29,374,562 |
| School Management | 22,150,920 | - | - | - | - | 22,150,920 |
| Subtotal | 247,880,777 | 1,678,415 | 19,500,000 | - | - | 269,059,192 |
| District Wide Support Services | | | | | | |
| District Management | 4,266,822 | - | - | - | - | 4,266,822 |
| Plant Operations & Maintenance | 23,390,311 | - | - | 259,343 | - | 23,649,654 |
| Pupil Transportation | - | - | - | 13,583,242 | - | 13,583,242 |
| Food Services | - | - | - | 7,696,074 | - | 7,696,074 |
| Other Support Services | 20,394,227 | - | - | - | 31,455,399 | 51,849,626 |
| District Wide Support Services Subtotal | 48,051,360 | - | - | 21,538,659 | 31,455,399 | 101,045,418 |
| Community Services | 5,523,141 | - | - | - | - | 5,523,141 |
| Debt Services | - | - | - | - | - | - |
| Other Operating Expenditures | 26,529 | - | - | - | - | 26,529 |
| Total Budgeted Expenditures | 301,481,807 | 1,678,415 | 19,500,000 | 21,538,659 | 31,455,399 | 375,654,280 |
| Estimated Funded Pupil Count | 29,398 | 29,398 | 29,398 | 29,398 | 29,398 | 29,398 |
| Budgeted Expenditures Per Funded Pupil | 10,255 | 57 | 663 | 733 | 1,070 | 12,778 |
| TABOR Amendment Reserves | 9,427,900 | 50,352 | - | 646,160 | - | 10,124,412 |
| Other Appropriated Reserves | 16,570,629 | - | - | - | 3,401,380 | 19,972,009 |
| Non-appropriated Reserves | - | - | - | - | - | - |

- (1) The General Fund is comprised of the General Operating Fund (Fund 10), the Charter Fund (Fund 11), the Technology Fund (Fund 15), the Athletics Fund (Fund 16), the Preschool Fund (Fund 17), the Risk Management Fund (Fund 18) and the Community Schools Fund (Fund 19).
- (2) The Preschool Fund is comprised of the Colorado Preschool Program Fund (Fund 29).
- (3) The Designated Grants Fund is comprised of the Governmental Designated-Purpose Grants Fund (Fund 22).
- (4) The Special Revenue Fund is comprised of the Tuition-Based Preschool Fund (Fund 23) and the Transportation Fund (Fund 25) and the Food Services Fund (21).
- (5) Internal Service Funds are used to account for insurance within the district and are comprised of the Health Insurance Fund (66) and the Dental Insurance Fund (67).



CDE 18 Report (continued)

Construction, Debt Payment & Trust Funds – Budgeted Revenues

| Description | Bond Redemption Fund (1) | Capital Projects Building Fund (2) | Trust/ Agency Funds (3) | Net Total (OTHER FUNDS) |
|---------------------------------------|--------------------------|------------------------------------|-------------------------|-------------------------|
| Beginning Fund Balance | 24,822,129 | 2,085,068 | 5,283,030 | 32,190,227 |
| Revenue: | | | | |
| Local Sources | | | | |
| Property Tax | 36,972,664 | - | - | 36,972,664 |
| Specific Ownership Tax | - | - | - | - |
| Interest on Investments | 20,000 | 150,500 | - | 170,500 |
| Fees | - | - | - | - |
| Tuition | - | - | - | - |
| Proceeds from Borrowing | - | 225,000,000 | - | 225,000,000 |
| Other | - | 107,684 | 12,330,000 | 12,437,684 |
| County Sources | - | - | - | - |
| State Sources | | | | |
| Vocational Education | - | - | - | - |
| Special Education | - | - | - | - |
| Transportation | - | - | - | - |
| Other | - | - | - | - |
| Federal Sources | | | | |
| Public Law 81-874 (Impact Aid) | - | - | - | - |
| Vocational Education | - | - | - | - |
| Special Education | - | - | - | - |
| Other | - | - | - | - |
| Total Revenue | 36,992,664 | 225,258,184 | 12,330,000 | 274,580,848 |
| Transfers (Out) | - | - | - | - |
| Transfers (In) | - | 19,563 | - | 19,563 |
| Allocation from the General Fund | - | 2,765,266 | - | 2,765,266 |
| Total Net Revenue | 36,992,664 | 228,023,450 | 12,330,000 | 277,346,114 |
| Estimated Funded Pupil Count | 29,398 | 29,398 | 29,398 | 29,398 |
| Budgeted Net Revenue Per Funded Pupil | 1,258 | 7,756 | 419 | 9,434 |

(1) The Bond Redemption Fund is comprised of the Bond Redemption Fund (Fund 31).

(2) The Capital Projects Building Fund is comprised of the 2006 Building Fund (Fund 41) the 2014 Building Fund (Fund 42) and the Capital Reserve Fund (Fund 43).

(3) The Trust/Agency Funds are comprised of the Trust and Agency Fund (Fund 73) and the Pupil Activity Fund.



CDE 18 Report (continued)

Construction, Debt Payment & Trust Funds – Budgeted Expenditures

| Description | Bond Redemption Fund (1) | Capital Projects Building Fund (2) | Trust/ Agency Funds (3) | Net Total (OTHER FUNDS) |
|---|--------------------------|------------------------------------|-------------------------|-------------------------|
| Direct Instruction | - | - | - | - |
| Instructional Support Services | - | - | - | - |
| School Management | - | - | - | - |
| Subtotal | - | - | - | - |
| District Wide Support Services | | | | |
| District Management | - | - | - | - |
| Plant Operations & Maintenance | - | 16,231,631 | - | 16,231,631 |
| Pupil Transportation | - | - | - | - |
| Food Services | - | - | - | - |
| Other Support Services | - | - | - | - |
| District Wide Support Services Subtotal | - | 16,231,631 | - | 16,231,631 |
| Community Services | - | - | - | - |
| Debt Services | 36,086,524 | - | - | 36,086,524 |
| Other Expenditures | - | 3,618,337 | 12,330,000 | 15,948,337 |
| Total Budgeted Expenditures | 36,086,524 | 19,849,968 | 12,330,000 | 68,266,492 |
| Estimated Funded Pupil Count | 29,398 | 29,398 | 29,398 | 29,398 |
| Budgeted Expenditures Per Funded Pupil | 1,227 | 675 | 419 | 2,322 |
| TABOR Amendment Reserves | - | 108,550 | - | 108,550 |
| Other Appropriated Reserves | - | - | 5,283,030 | 5,283,030 |
| Non-appropriated Reserves | - | - | - | - |

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



Computation of Legal Debt Margin
(Unaudited)

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

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

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



General Obligation Debt: Bond Redemption Fund

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

Payments To Maturity

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

Note:

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





Boulder Valley School District

Excellence and Equity

GENERAL OPERATING FUND

| | |
|---|-----|
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General Operating Fund

Summary

| | 2010-11 Audited Actual | 2011-12 Audited Actual | 2012-13 Audited Actual | 2013-14 Audited Actual | 2014-15 Adopted Budget | 2014-15 Revised Budget |
|--|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Generally Accepted Accounting Principles | | | | | | |
| (GAAP) Fund Balance (Inc Unspent Reserves) | \$ 17,522,615 | \$ 27,691,444 | \$ 24,985,178 | \$ 25,125,334 | \$ 16,876,799 | \$ 23,140,843 |
| GAAP BASIS BEGINNING BALANCE & RESERVES | | | | | | |
| Total One-Time Funds | \$ 1,975,476 | \$ 7,096,907 | \$ 6,272,988 | \$ 7,285,133 | \$ 1,783,540 | \$ 4,278,614 |
| Carryover Funds | 1,680,768 | 5,863,663 | 4,524,940 | 3,244,933 | - | 3,218,579 |
| Subtotal Beginning Balance | 1,680,768 | 5,863,663 | 4,524,940 | 3,244,933 | - | 3,218,579 |
| Warehouse Reserve | 384,785 | 339,499 | 345,768 | 376,107 | 376,107 | 553,598 |
| Debt Service Reserve (COP's) | 722,264 | 726,945 | - | - | - | - |
| Contract Reserve | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 |
| Other GAAP Reserves | - | - | 30,000 | 302,971 | 30,000 | 402,900 |
| Contingency Reserve | 6,319,661 | 7,276,238 | 6,845,741 | 6,898,095 | 7,283,576 | 7,283,576 |
| Emergency Reserve (TABOR) | 6,319,661 | 6,268,192 | 6,845,741 | 6,898,095 | 7,283,576 | 7,283,576 |
| Subtotal Reserves | 13,866,371 | 14,730,874 | 14,187,250 | 14,595,268 | 15,093,259 | 15,643,650 |
| TOTAL BEGINNING BALANCE & RESERVES | \$ 17,522,615 | \$ 27,691,444 | \$ 24,985,178 | \$ 25,125,334 | \$ 16,876,799 | \$ 23,140,843 |
| TOTAL REVENUE | 254,596,472 | 255,058,420 | 259,219,872 | 273,620,294 | 285,820,115 | 289,501,482 |
| TOTAL SOURCES | \$272,119,087 | \$282,749,864 | \$284,205,050 | \$298,745,628 | \$ 302,696,914 | \$ 312,642,325 |
| TOTAL EXPENDITURES | 200,978,174 | 220,665,299 | 222,674,759 | 239,193,743 | 249,265,064 | 255,400,712 |
| TOTAL RESERVES | - | - | - | - | 15,607,596 | 16,114,042 |
| TOTAL TRANSFERS | 43,449,469 | 37,099,387 | 36,404,957 | 36,411,042 | 37,419,517 | 38,213,679 |
| TOTAL USES | \$244,427,643 | \$257,764,686 | \$259,079,716 | \$275,604,785 | \$ 302,292,177 | \$ 309,728,433 |
| BUDGET BASIS ENDING FUND BALANCE | \$ 27,691,444 | \$ 24,985,178 | \$ 25,125,334 | \$ 23,140,843 | \$ 404,737 | \$ 2,913,892 |
| Generally Accepted Accounting Principles | | | | | | |
| (GAAP) Fund Balance (Inc Unspent Reserves) | \$ 27,691,444 | \$ 24,985,178 | \$ 25,125,334 | \$ 23,140,843 | \$ 16,012,333 | \$ 19,027,934 |



General Operating Fund (continued)

Revenue Summary

| | 2010-11 Audited Actual | 2011-12 Audited Actual | 2012-13 Audited Actual | 2013-14 Audited Actual | 2014-15 Adopted Budget | 2014-15 Revised Budget |
|--|---|---|---|---|---|---|
| REVENUE | | | | | | |
| Local Sources | | | | | | |
| Property Taxes - Current | \$ 121,395,495 | \$ 118,244,120 | \$ 117,105,304 | \$ 122,566,263 | \$ 123,955,611 | \$ 123,955,611 |
| Property Taxes - Election | 54,561,167 | 56,648,756 | 59,022,342 | 61,604,411 | 63,324,262 | 63,671,929 |
| Property Tax - Credits/Abatements | 905,691 | 852,862 | 1,645,086 | 2,400,206 | 1,505,300 | 2,579,374 |
| Property Taxes - Delinquent | 186,196 | 240,547 | 165,845 | 180,856 | 200,000 | 200,000 |
| Specific Ownership Taxes - Non-equalized | 3,220,040 | 4,106,955 | 4,599,149 | 5,397,314 | 4,492,595 | 4,492,595 |
| Specific Ownership Taxes - Equalized | 6,184,590 | 5,729,921 | 5,867,510 | 6,186,191 | 6,402,708 | 6,402,708 |
| Tuition | 345,564 | 406,441 | 337,973 | 549,054 | 271,000 | 443,685 |
| Interest | 77,968 | 67,018 | 46,796 | 17,015 | 40,000 | 20,000 |
| Services Provided to Charters | 4,035,927 | 4,123,679 | 4,233,041 | 4,428,917 | 4,477,306 | 4,560,848 |
| Miscellaneous Revenue | 141,092 | 245,252 | 384,012 | 295,575 | 215,000 | 215,000 |
| Indirect Cost Reimbursement | 920,155 | 199,663 | 224,883 | 677,216 | 655,000 | 655,000 |
| Subtotal Local Sources | \$ 191,973,885 | \$ 190,865,214 | \$ 193,631,941 | \$ 204,303,018 | \$ 205,538,782 | \$ 207,196,750 |
| State Sources | | | | | | |
| Finance Act | \$ 53,673,252 | \$ 56,743,205 | \$ 57,904,591 | \$ 61,203,457 | \$ 71,223,798 | \$ 73,101,804 |
| Vocational Education Reimbursement | 1,059,030 | 907,590 | 1,185,965 | 1,014,120 | 963,263 | 975,949 |
| Special Education Reimbursement | 4,185,066 | 4,581,176 | 4,743,343 | 5,306,751 | 5,175,489 | 5,181,532 |
| ARRA State Stabilization | 2,116,382 | - | - | - | - | - |
| READ Act | - | - | - | 328,088 | 628,088 | 747,836 |
| ELPA Reimbursement | 300,485 | 276,426 | 314,696 | 273,212 | 600,000 | 1,000,000 |
| Talented and Gifted Reimbursement | 264,526 | 280,795 | 274,725 | 273,555 | 274,565 | 281,743 |
| CDE Audit Adjustments/Assessment | - | (45,768) | - | - | (25,000) | (150,000) |
| Medicaid Reimbursements | 908,800 | 1,335,538 | 1,072,354 | 827,225 | 1,075,000 | 1,075,000 |
| Other State Revenue | 115,046 | 114,244 | 92,257 | 90,868 | 366,130 | 90,868 |
| Subtotal State Sources | \$ 62,622,587 | \$ 64,193,206 | \$ 65,587,931 | \$ 69,317,276 | \$ 80,281,333 | \$ 82,304,732 |
| TOTAL REVENUE | \$ 254,596,472 | \$ 255,058,420 | \$ 259,219,872 | \$ 273,620,294 | \$ 285,820,115 | \$ 289,501,482 |



General Operating Fund (continued)

Expenditures Summary

| | 2010-11 Audited Actual | 2011-12 Audited Actual | 2012-13 Audited Actual | 2013-14 Audited Actual | 2014-15 Adopted Budget | 2014-15 Revised Budget |
|--|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| EXPENDITURES: | | | | | | |
| 101-125 Administrators & Principals | \$ 11,013,609 | \$ 11,778,266 | \$ 12,048,939 | \$ 12,702,643 | \$ 13,871,338 | \$ 14,506,179 |
| 201-218 Teachers | 99,128,958 | 104,344,624 | 107,863,275 | 115,343,561 | 121,046,658 | 121,979,698 |
| 231-239 Psych/SocWkr/OT/PT | 6,326,533 | 6,552,044 | 6,841,263 | 7,184,017 | 6,528,614 | 6,587,210 |
| 300-359 Professional Support Staff | 2,428,373 | 2,721,896 | 3,159,031 | 3,488,983 | 3,862,429 | 3,955,874 |
| 360-390 Technical Support Staff | 2,393,570 | 2,747,946 | 2,902,047 | 3,166,730 | 3,476,747 | 3,256,398 |
| 401-490 Para educators & Aides | 9,426,266 | 9,965,345 | 8,840,009 | 9,223,145 | 8,995,691 | 9,016,191 |
| 500-516 Office & Admin Support Staff | 7,817,557 | 8,174,763 | 8,397,350 | 8,719,633 | 9,180,887 | 9,143,018 |
| 600-637 Crafts/Trades Services | 9,092,848 | 8,930,368 | 9,430,622 | 9,611,843 | 10,056,809 | 10,047,553 |
| Subtotal Salaries | \$147,627,714 | \$155,215,252 | \$159,482,536 | \$169,440,555 | \$ 177,019,173 | \$ 178,492,121 |
| Employee Benefits | 34,169,138 | 40,537,494 | 42,597,784 | 46,804,746 | 51,157,617 | 51,400,928 |
| Subtotal Personnel Expenditures | \$181,796,852 | \$195,752,746 | \$202,080,320 | \$216,245,301 | \$ 228,176,790 | \$ 229,893,049 |
| Purchased Prof & Tech Services | \$ 2,349,652 | \$ 4,053,372 | \$ 3,163,292 | \$ 3,455,668 | \$ 4,826,272 | \$ 6,327,103 |
| Purchased Property Services | 3,458,631 | 3,974,425 | 3,636,210 | 3,651,350 | 3,470,582 | 3,554,155 |
| Other Purchased Services | 2,556,587 | 2,729,135 | 2,491,705 | 2,472,398 | 2,242,077 | 2,478,885 |
| Supplies | 9,577,267 | 9,232,275 | 10,131,612 | 11,893,169 | 10,175,968 | 12,162,637 |
| Property and Equipment | 317,328 | 1,111,159 | 627,211 | 613,792 | 265,587 | 558,757 |
| Other Uses of Funds | 921,857 | 3,812,187 | 544,409 | 862,065 | 107,788 | 426,126 |
| Subtotal Non Personnel Expenditures | \$ 19,181,322 | \$ 24,912,553 | \$ 20,594,439 | \$ 22,948,442 | \$ 21,088,274 | \$ 25,507,663 |
| TOTAL EXPENDITURES | \$200,978,174 | \$220,665,299 | \$222,674,759 | \$239,193,743 | \$ 249,265,064 | \$ 255,400,712 |



General Operating Fund (continued)

Reserves & Transfer Summary

| | 2010-11 Audited Actual | 2011-12 Audited Actual | 2012-13 Audited Actual | 2013-14 Audited Actual | 2014-15 Adopted Budget | 2014-15 Revised Budget |
|-----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| RESERVES: | | | | | | |
| Contingency Reserve | \$ - | \$ - | \$ - | \$ - | \$ 7,477,952 | \$ 7,662,021 |
| % of Expenditures | 0.0% | 0.0% | 0.0% | 0.0% | 3.0% | 3.0% |
| Emergency Reserve | - | - | - | - | 7,477,952 | 7,662,021 |
| % of Expenditures | 0.0% | 0.0% | 0.0% | 0.0% | 3.0% | 3.0% |
| Other GAAP Reserves | - | - | - | - | 30,000 | 120,000 |
| Charter Enrollment Reserve | - | - | - | - | 125,585 | - |
| Multi Year Contract Reserve | - | - | - | - | 120,000 | 120,000 |
| Warehouse Reserve | - | - | - | - | 376,107 | 550,000 |
| TOTAL RESERVES | \$ - | \$ - | \$ - | \$ - | \$ 15,607,596 | \$ 16,114,042 |
| TRANSFERS TO: | | | | | | |
| Risk Management Fund | \$ 2,782,073 | \$ 2,502,493 | \$ 2,931,429 | \$ 3,366,687 | \$ 3,366,687 | \$ 3,366,687 |
| Capital Reserve Fund | 10,873,672 | 5,842,472 | 3,674,297 | 2,448,297 | 2,248,297 | 2,745,703 |
| Charter Fund | 20,046,952 | 19,519,754 | 19,836,484 | 20,182,575 | 21,254,735 | 21,386,904 |
| Preschool Fund | 1,080,801 | 2,575,015 | 2,819,863 | 3,556,785 | 3,616,785 | 3,395,197 |
| Colorado Preschool Fund | 1,122,240 | 1,064,909 | 1,064,792 | 1,094,973 | 1,156,308 | 1,745,101 |
| Food Services | 1,029,000 | 173,501 | 452,802 | 405,017 | 225,000 | 225,000 |
| Technology Fund | 2,159,918 | 1,831,226 | 2,202,945 | 1,768,113 | 1,768,113 | 1,771,749 |
| Transportation Fund | 1,163,003 | 2,243,207 | 2,385,212 | 2,577,212 | 2,752,209 | 2,800,871 |
| Health Insurance Fund | 1,900,000 | - | - | - | - | - |
| Dental Insurance Fund | 100,000 | - | - | - | - | - |
| Athletic Fund | 1,934,415 | 1,934,415 | 1,934,415 | 1,934,415 | 1,954,415 | 1,830,374 |
| TRANSFERS FROM: | | | | | | |
| Community Schools Fund | \$ (742,605) | \$ (587,605) | \$ (897,282) | \$ (923,032) | \$ (923,032) | \$ (1,053,907) |
| TOTAL TRANSFERS | \$ 43,449,469 | \$ 37,099,387 | \$ 36,404,957 | \$ 36,411,042 | \$ 37,419,517 | \$ 38,213,679 |
| TOTAL USES | \$244,427,643 | \$257,764,686 | \$259,079,716 | \$275,604,785 | \$ 302,292,177 | \$ 309,728,433 |



Stretching Your BVSD Dollar

| | 10-11 REVISED BUDGET | 11-12 REVISED BUDGET | 12-13 REVISED BUDGET | 13-14 REVISED BUDGET | 14-15 REVISED BUDGET | % of Total |
|---|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------|
| INSTRUCTION | \$111,317,723 | \$120,445,952 | \$123,652,686 | \$129,481,093 | \$134,817,018 | 52.80% |
| Regular Education | 106,297,169 | 115,265,834 | 118,422,302 | 124,317,681 | 129,641,974 | 50.77% |
| Vocational Education | 2,556,984 | 2,664,546 | 2,681,704 | 2,558,182 | 2,572,932 | 1.01% |
| Cocurricular Education and Athletics | 1,166,275 | 1,170,647 | 1,105,089 | 1,108,876 | 1,117,442 | 0.44% |
| Talented and Gifted Education | 1,297,295 | 1,344,925 | 1,443,591 | 1,496,354 | 1,484,670 | 0.58% |
| SPECIAL INSTRUCTION | \$32,928,689 | \$35,302,731 | \$34,378,287 | \$35,564,011 | \$38,599,384 | 15.11% |
| Special Education | 27,491,595 | 29,732,666 | 28,750,825 | 29,352,491 | 31,974,295 | 12.52% |
| Literacy and Language Support Services | 5,437,094 | 5,570,065 | 5,627,462 | 6,211,520 | 6,625,089 | 2.59% |
| INSTRUCTIONAL SUPPORT | \$13,232,711 | \$16,260,270 | \$18,108,684 | \$21,810,970 | \$21,592,228 | 8.46% |
| Student Services | 6,063,585 | 7,777,854 | 9,941,005 | 11,576,256 | 11,047,364 | 4.33% |
| Instructional Staff Support | 7,169,126 | 8,482,416 | 8,167,679 | 10,234,714 | 10,544,864 | 4.13% |
| SCHOOL ADMINISTRATION AND OPERATIONS | \$35,151,469 | \$37,179,450 | \$38,845,136 | \$40,492,156 | \$43,138,006 | 16.89% |
| School Administration | 16,169,697 | 17,540,139 | 18,116,252 | 19,476,087 | 21,089,322 | 8.26% |
| Operations and Maintenance | 18,981,772 | 19,639,311 | 20,728,884 | 21,016,069 | 22,048,684 | 8.63% |
| DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS | \$13,109,924 | \$19,002,978 | \$14,951,703 | \$15,437,650 | \$17,254,076 | 6.74% |
| General Administration | 2,577,632 | 2,890,750 | 2,860,641 | 2,657,020 | 3,865,095 | 1.51% |
| Business Services | 2,751,567 | 3,111,009 | 3,688,215 | 4,146,557 | 4,047,840 | 1.58% |
| Central Services | 6,970,131 | 9,626,489 | 8,402,847 | 8,634,073 | 9,201,523 | 3.60% |
| Other Support Services | - | - | - | - | 139,618 | 0.05% |
| Enterprise Operations (<i>print shop</i>) | 112,461 | 94,730 | - | - | - | 0.00% |
| Debt Services (<i>payments on debt</i>) | 698,133 | 3,280,000 | - | - | - | 0.00% |
| GRAND TOTAL | \$205,740,516 | \$228,191,381 | \$229,936,496 | \$242,785,880 | \$255,400,712 | 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 14-15 budgeted dollars for that program divided by the "14-15 Budget" for that Group (SRE).





Making Choices in the BVSD Budget

| <u>CATEGORY</u> | | | | |
|--|--|-----------------------|--------------|-------------------|
| <u>GROUP</u> | | 14-15 | % OF | % OF TOTAL |
| <u>PROGRAM</u> | | BUDGET | GROUP | BUDGET |
| <u>INSTRUCTION</u> | | | | |
| REGULAR EDUCATION | | \$ 129,641,974 | | 50.76% |
| GENERAL INSTRUCTION - ALL LEVELS | | 114,215,796 | 88.10% | |
| ELEMENTARY SPECIALISTS (ART, MUSIC, PE) | | 7,890,251 | 6.09% | |
| ELEMENTARY LITERACY | | 2,628,324 | 2.03% | |
| INSTRUMENTAL MUSIC | | 2,404,817 | 1.85% | |
| DROPOUT PREVENTION | | 811,200 | 0.63% | |
| MIDDLE LEVEL LITERACY | | 464,171 | 0.36% | |
| SECONDARY LEVEL LITERACY | | 451,421 | 0.35% | |
| K-3 LITERACY | | 89,581 | 0.07% | |
| HIGH SCHOOL OPTIONS | | 34,805 | 0.03% | |
| IB PROGRAM | | 233,244 | 0.18% | |
| CONNECTIONS | | 269,824 | 0.21% | |
| MULTI-CULTURAL | | 143,640 | 0.11% | |
| EXPELLED STUDENT SERVICES | | 4,900 | 0.00% | |
| VOCATIONAL EDUCATION | | \$ 2,572,932 | | 1.01% |
| COCURRICULAR EDUCATION AND ATHLETICS | | \$ 1,117,442 | | 0.44% |
| TALENTED AND GIFTED EDUCATION | | \$ 1,484,670 | | 0.58% |
| TOTAL INSTRUCTION | | \$ 134,817,018 | | 52.79% |
| <u>SPECIAL INSTRUCTION</u> | | | | |
| SPECIAL EDUCATION | | \$ 31,974,295 | | 12.52% |
| LITERACY AND LANGUAGE SUPPORT SERVICES | | 6,625,089 | | 2.59% |
| TOTAL SPECIAL INSTRUCTION | | \$ 38,599,384 | | 15.11% |
| <u>INSTRUCTIONAL SUPPORT</u> | | | | |
| STUDENT SERVICES | | \$ 11,047,364 | | 4.33% |
| COUNSELING SERVICES | | 4,326,063 | 39.17% | |
| NURSING AND HEALTH SERVICES | | 3,505,571 | 31.73% | |
| DROPOUT PREVENTION | | 200,557 | 1.82% | |
| FAMILY RESOURCE SCHOOLS | | 160,000 | 1.45% | |
| TRANSLATION SERVICES | | 155,060 | 1.40% | |
| SOCIAL WORK SERVICES | | 125,690 | 1.14% | |
| FAMILY ADVOCATE PROGRAM | | 136,452 | 1.24% | |
| OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES) | | 2,437,971 | 22.07% | |
| INSTRUCTIONAL STAFF SUPPORT | | \$ 10,544,864 | | 4.13% |
| LIBRARY SUPPORT SERVICES | | 4,354,614 | 41.30% | |
| TECHNOLOGY SPECIALISTS | | 947,096 | 8.98% | |
| K-3 LITERACY | | 303,409 | 2.88% | |
| ADMIN AND EVALUATION OF LEARNING SERVICES | | 893,478 | 8.47% | |
| CULTURAL DIVERSITY | | 65,127 | 0.62% | |
| CURRICULUM DEVELOPMENT COUNCIL | | 9,775 | 0.09% | |
| MEDIA SUPPORT SERVICES | | 122,533 | 1.16% | |
| STAFF DEVELOPMENT | | 535,274 | 5.08% | |
| INDUCTION | | 132,264 | 1.25% | |
| SUPPERVISION OTHER INSTRUCTIONAL | | 56,812 | 0.54% | |
| OTHER INSTRUCTIONAL STAFF SUPPORT | | 3,124,482 | 29.63% | |
| TOTAL INSTRUCTIONAL SUPPORT | | \$ 21,592,228 | | 8.46% |



Making Choices in the BVSD Budget (continued)

| CATEGORY | | | | |
|---|--|-----------------------|--------|-------------------|
| GROUP | | 14-15 | | % OF |
| PROGRAM | | BUDGET | | GROUP |
| | | | | % OF TOTAL |
| | | | | BUDGET |
| <u>SCHOOL ADMINISTRATION AND OPERATIONS</u> | | | | |
| SCHOOL ADMINISTRATION | | \$ 21,089,322 | | 8.26% |
| PRINCIPAL'S OFFICE | | 20,501,840 | 97.21% | |
| SCHOOL ADMINISTRATION SERVICES | | 503,250 | 2.39% | |
| SCHOOL LEVEL SUPPORT | | 67,162 | 0.32% | |
| OTHER SCHOOL ADMINISTRATION (i.e. CHINOOK; HIGH SCHOOL OPTIONS) | | 17,070 | 0.08% | |
| OPERATIONS AND MAINTENANCE | | \$ 22,048,684 | | 8.63% |
| MAINTENANCE & OPERATIONS | | 19,123,411 | 86.73% | |
| ENVIRONMENTAL SERVICES | | 865,104 | 3.92% | |
| ADMIN OF MAINTENANCE AND OPERATIONS | | 819,367 | 3.72% | |
| OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING) | | 1,240,802 | 5.63% | |
| TOTAL SCHOOL ADMINISTRATION & OPERATIONS | | \$ 43,138,006 | | 16.89% |
| <u>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</u> | | | | |
| GENERAL ADMINISTRATION | | \$ 3,865,095 | | 1.51% |
| SUPERINTENDENT | | 916,312 | 23.72% | |
| TAX COLLECTION FEES | | 417,000 | 10.79% | |
| SECONDARY EDUCATION SUPPORT | | 390,828 | 10.11% | |
| LEGAL SERVICES | | 299,102 | 7.74% | |
| ELEMENTARY EDUCATION SUPPORT | | 321,098 | 8.31% | |
| ADMIN OF GENERAL SUPPORT SERVICES | | 531,230 | 13.74% | |
| STAFF NEGOTIATIONS SERVICES | | 273,238 | 7.07% | |
| GRANT PROCUREMENT | | 96,324 | 2.49% | |
| ELECTION SERVICES | | 69,750 | 1.80% | |
| OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION) | | 550,213 | 14.24% | |
| BUSINESS SERVICES | | \$ 4,047,840 | | 1.58% |
| CENTRAL SERVICES | | \$ 9,341,141 | | 3.66% |
| INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY) | | 5,316,413 | 56.92% | |
| HUMAN RESOURCES | | 1,686,019 | 18.05% | |
| TELECOMMUNICATIONS | | 452,902 | 4.85% | |
| COMMUNICATION SERVICES | | 463,847 | 4.97% | |
| RESEARCH AND EVALUATION SERVICES | | 193,195 | 2.07% | |
| PLANNING SERVICES | | 125,000 | 1.34% | |
| INSURANCE MANAGEMENT SERVICES | | 329,850 | 3.53% | |
| SUBSTITUTE OFFICE | | 73,313 | 0.78% | |
| RECRUITMENT | | 307,673 | 3.29% | |
| OTHER CENTRAL SERVICES (i.e. TELEVISIONING BOARD MEETINGS) | | 392,929 | 4.21% | |
| TOTAL DISTRICT WIDE SUPPORT | | \$ 17,254,076 | | 6.75% |
| GRAND TOTAL GENERAL OPERATING FUND | | \$ 255,400,712 | | 100.00% |

Footnotes:

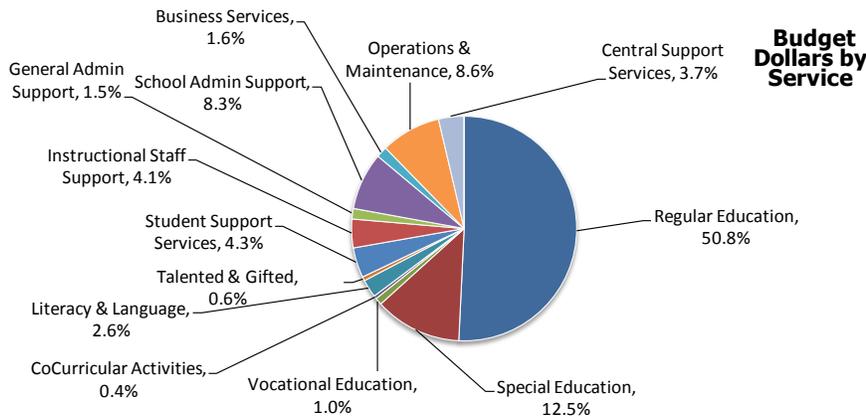
- 1 Category is a grouping of like SRE accounts within the CDE Chart of Accounts.
- 2 Group is a direct title of the SRE (Special Reporting Element) within the CDE Chart of Accounts.
- 3 Program is the Program or Project title from the CDE or BVSD Chart of Accounts.
- 4 "% of Group" equals 14-15 budgeted dollars for that program divided by the "14-15 Budget" for that Group (SRE).



Expenditure by Service (SRE)*

| SERVICE | EXPENDITURES | % OF SPENDING | FTE |
|---|-----------------------|----------------|------------------|
| <u>Instruction</u> | | | |
| Regular Education | \$ 129,641,974 | 50.76% | 1,390.190 |
| Vocational Education | 2,572,932 | 1.01% | 32.791 |
| CoCurricular Activities | 1,117,442 | 0.44% | 0.000 |
| Talented & Gifted | 1,484,670 | 0.58% | 19.468 |
| Total Instruction | 134,817,018 | 52.79% | 1,442.449 |
| <u>Special Instruction</u> | | | |
| Special Education | 31,974,295 | 12.52% | 401.477 |
| Literacy & Language | 6,625,089 | 2.59% | 67.169 |
| Total Special Instruction | 38,599,384 | 15.11% | 468.646 |
| <u>Instructional Support</u> | | | |
| Student Support Services | 11,047,364 | 4.33% | 96.733 |
| Instructional Staff Support | 10,544,864 | 4.13% | 91.519 |
| Total Instructional Support | 21,592,228 | 8.46% | 188.252 |
| <u>School Administration and Operations</u> | | | |
| School Admin Support | 21,089,322 | 8.26% | 225.675 |
| Operations & Maintenance | 22,048,684 | 8.63% | 231.425 |
| Total School Administration and Ops | 43,138,006 | 16.89% | 457.100 |
| <u>District Wide Services and Community Obligations</u> | | | |
| General Admin Support | 3,865,095 | 1.51% | 16.563 |
| Business Services | 4,047,840 | 1.58% | 36.100 |
| Central Support Services | 9,341,141 | 3.66% | 58.800 |
| Enterprise Operations | - | 0.00% | 2.950 |
| Debt Services | - | 0.00% | 0.000 |
| Total District Wide Support | 17,254,076 | 6.75% | 114.413 |
| GRAND TOTAL ALL SERVICES | \$ 255,400,712 | 100.00% | 2,670.860 |

*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

| SRE | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Audited | Audited | Audited | Audited | Revised |
| | Actual | Actual | Actual | Actual | Budget |
| 11 Regular Education | \$ 99,337,217 | \$ 108,573,008 | \$ 112,521,055 | \$ 121,225,880 | \$ 129,641,974 |
| 12 Special Education | 27,960,465 | 28,106,790 | 28,629,348 | 29,898,296 | 31,974,295 |
| 13 Vocational Education | 2,096,815 | 1,934,568 | 1,913,093 | 2,088,619 | 2,572,932 |
| 14 CoCurricular Ed/Athletics | 1,094,212 | 1,069,155 | 1,055,734 | 1,094,552 | 1,117,442 |
| 16 Literacy & Language | 5,547,686 | 6,100,675 | 5,573,594 | 6,542,243 | 6,625,089 |
| 17 Talented & Gifted | 1,312,170 | 1,338,085 | 1,335,568 | 1,369,470 | 1,484,670 |
| 21 Student Support Services | 6,724,159 | 8,826,014 | 9,653,490 | 10,821,102 | 11,047,364 |
| 22 Instructional Staff Support | 6,914,975 | 8,102,021 | 8,050,304 | 9,751,997 | 10,544,864 |
| 23 General Administration Support | 2,721,690 | 2,853,236 | 2,942,432 | 2,959,626 | 3,865,095 |
| 24 School Administration Support | 16,938,682 | 18,289,069 | 18,716,606 | 19,267,265 | 21,089,322 |
| 25 Business Services | 2,563,911 | 2,731,015 | 3,080,174 | 3,755,794 | 4,047,840 |
| 26 Operations & Maintenance | 19,638,801 | 20,018,529 | 20,545,115 | 21,457,542 | 22,048,684 |
| 28 Central Support Services | 7,168,601 | 9,164,274 | 8,406,277 | 8,961,357 | 9,201,523 |
| 29 Other Support Services | - | - | 6,885 | - | 139,618 |
| 32 Enterprise Operation | 253,080 | 220,224 | 245,018 | - | - |
| 33 Community Services | - | 111 | 66 | - | - |
| 51 Debt Services | 705,708 | 3,338,525 | - | - | - |
| TOTAL: | \$ 200,978,173 | \$ 220,665,299 | \$ 222,674,759 | \$ 239,193,743 | \$ 255,400,712 |



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 | 2014-15 REVISED BUDGET |
|---|------------------------|------------------------|----------------------------------|---------------------------------|------------------------------|------------------------|------------------------|-------------------------------|-------------------------------|
| SRE 11 Regular Education | \$ 96,427,038 | \$ 26,961,582 | \$ 1,050,391 | \$ 543,448 | \$ 319,991 | \$ 4,051,932 | \$ 164,244 | \$ 123,348 | \$ 129,641,974 |
| SRE 12 Special Education | 23,660,329 | 7,229,892 | 46,456 | 11,039 | 852,910 | 70,000 | 19,509 | 84,160 | 31,974,295 |
| SRE 13 Vocational Education | 1,825,968 | 571,597 | 13,836 | 14,945 | 2,100 | 139,672 | - | 4,814 | 2,572,932 |
| SRE 14 Co-Curricular Education & Athletics | 931,141 | 176,548 | 8,553 | - | - | 800 | - | 400 | 1,117,442 |
| SRE 16 Literacy & Language Support Services | 5,098,377 | 1,416,115 | 6,503 | 2,681 | 10,471 | 89,151 | - | 1,791 | 6,625,089 |
| SRE 17 Talented & Gifted Education | 895,709 | 302,063 | 29,300 | - | 124,526 | 118,272 | - | 14,800 | 1,484,670 |
| SRE 21 Student Support Services | 6,147,985 | 1,855,666 | 2,351,244 | 27,870 | 77,879 | 367,867 | 166,800 | 52,053 | 11,047,364 |
| SRE 22 Instructional Staff Support | 7,136,672 | 2,243,217 | 659,655 | 64,423 | 50,794 | 341,850 | 11,573 | 36,680 | 10,544,864 |
| SRE 23 General Administration Support | 1,846,251 | 473,093 | 1,259,898 | 6,060 | 121,133 | 67,979 | 4,000 | 86,681 | 3,865,095 |
| SRE 24 School Administration Support | 16,221,401 | 4,572,538 | 44,328 | 7,858 | 131,545 | 98,041 | 4,314 | 9,297 | 21,089,322 |
| SRE 25 Business Services | 2,500,040 | 713,050 | 198,993 | 25,065 | 61,250 | 489,242 | 29,000 | 31,200 | 4,047,840 |
| SRE 26 Operations & Maintenance | 11,007,164 | 3,539,751 | 24,145 | 1,245,442 | 41,206 | 6,016,092 | 34,473 | 140,411 | 22,048,684 |
| SRE 28 Central Support Services | 4,658,671 | 1,300,304 | 633,801 | 1,509,126 | 684,830 | 236,239 | 124,844 | 53,708 | 9,201,523 |
| SRE 29 Other Support Service | - | - | - | - | - | - | - | 139,618 | 139,618 |
| SRE 32 Enterprise Operations | 135,375 | 45,512 | - | 96,198 | 250 | 75,500 | - | (352,835) | - |
| GRAND TOTAL | \$ 178,492,121 | \$ 51,400,928 | \$ 6,327,103 | \$ 3,554,155 | \$ 2,478,885 | \$ 12,162,637 | \$ 558,757 | \$ 426,126 | \$ 255,400,712 |



Service (SRE) Budgets by Object (continued)

SRE Detail

| SRE PROGRAM | 0100's SALARIES | 0200's BENEFITS | 0300's PROF/TECH SERVICES | 0400's PROPERTY SERVICES | 0500's OTHER SERVICES | 0600's SUPPLIES | 0700's PROPERTY | 0800/0900's OTHER USES | 2014-15 REVISED BUDGET |
|---------------------------------|-------------------|-------------------|---------------------------|--------------------------|-----------------------|------------------|-----------------|------------------------|------------------------|
| SRE 11 REGULAR EDUCATION | | | | | | | | | |
| 0010 GEN ELEMENTARY EDUC | 36,789,459 | 10,682,263 | 6,319 | 241,267 | 34,363 | 471,914 | 9,526 | 48,135 | \$ 48,283,246 |
| 0020 GEN MIDDLE EDUCATION | 20,089,558 | 5,732,818 | 38,267 | 125,574 | 46,991 | 380,499 | 6,192 | 29,711 | 26,449,610 |
| 0030 GEN HIGH SCHOOL EDUCATION | 27,475,657 | 7,779,631 | 54,818 | 166,550 | 141,751 | 268,110 | 47,847 | 57,584 | 35,991,948 |
| 0040 GEN PRESCHOOL EDUCATION | 680 | - | - | - | - | 107,560 | - | 1,000 | 109,240 |
| 0060 INTEGRATED EDUCATION | 860,373 | 249,874 | - | 8,038 | 618 | 9,383 | - | 759 | 1,129,045 |
| 0080 LIBRARY INSTRUCTION | 75,579 | 35,770 | - | 1,439 | - | 119,277 | 371 | 4,123 | 236,559 |
| 0090 OTHER GEN EDUCATION | 3,160,675 | 210,505 | 949,877 | - | 96,268 | 1,828,368 | 85,948 | (26,676) | 6,304,965 |
| 0093 HOMEBOUND/HOSPITAL | 21,300 | 10,480 | - | - | - | - | - | - | 31,780 |
| 0160 ORNAMENTAL HORTICULTURE | - | - | - | - | - | 502 | - | - | 502 |
| 0200 ART | 1,379,931 | 392,557 | - | - | - | 30,730 | - | 882 | 1,804,100 |
| 0231 METALWORK AND JEWELRY | - | - | - | - | - | 430 | - | - | 430 |
| 0260 PHOTOGRAPHY | - | - | - | - | - | 690 | - | - | 690 |
| 0300 OTHER ART PROGRAMS | - | - | - | - | - | 6,913 | - | 186 | 7,099 |
| 0500 LANG ARTS ENGLISH | - | - | 60 | - | - | 31,144 | - | 406 | 31,610 |
| 0510 LANGUAGE SKILLS | - | - | - | - | - | 8,280 | - | - | 8,280 |
| 0511 READING | - | - | - | - | - | 1,122 | - | - | 1,122 |
| 0543 JOURNALISM | - | - | - | - | - | 522 | - | - | 522 |
| 0550 SPEECH | - | - | - | - | - | 1,153 | - | 2,224 | 3,377 |
| 0560 DRAMA | - | - | - | - | - | 950 | - | - | 950 |
| 0600 FOREIGN LANGUAGES | - | - | 25 | - | - | 20,085 | - | - | 20,110 |
| 0810 HEALTH EDUCATION | - | - | - | - | - | 3,426 | - | - | 3,426 |
| 0830 PHYSICAL EDUCATION | 2,356,212 | 670,301 | - | - | - | 18,277 | 110 | 401 | 3,045,301 |
| 0920 HOME EC FAMILY FOCUS | - | - | - | - | - | 3,457 | - | - | 3,457 |
| 0926 FOOD AND NUTRITION | - | - | - | - | - | 400 | - | - | 400 |
| 1000 INDUST ARTS/TECHNOLOGY ED | - | - | - | - | - | 7,941 | - | - | 7,941 |
| 1100 MATHEMATICS | - | - | - | - | - | 379,403 | - | - | 379,403 |
| 1210 MUSIC GENERAL | 2,352,969 | 669,378 | 1,000 | - | - | 12,907 | 20 | 1,150 | 3,037,424 |
| 1240 MUSIC VOCAL | - | - | - | - | - | 6,475 | - | 306 | 6,781 |
| 1250 MUSIC INSTRUMENTAL | 1,863,785 | 527,917 | 25 | 80 | - | 11,921 | 377 | 712 | 2,404,817 |
| 1251 CONCERT BAND | - | - | - | - | - | 700 | - | - | 700 |
| 1255 ORCHESTRA FULL | - | - | - | - | - | 970 | - | - | 970 |
| 1256 ORCHESTRA, STRING | - | - | - | - | - | 668 | - | - | 668 |
| 1300 NATURAL SCIENCE | - | - | - | - | - | 47,500 | - | - | 47,500 |
| 1310 GEN SCIENCE | - | - | - | - | - | 44,547 | 1,581 | 2,445 | 48,573 |
| 1500 SOCIAL SCIENCES | - | - | - | - | - | 218,330 | 51 | - | 218,381 |
| 1600 COMPUTER TECHNOLOGY | - | - | - | 500 | - | 7,048 | 12,221 | - | 19,769 |
| 1690 OTHER COMPUTER TECHNOLOGY | 860 | 88 | - | - | - | 330 | - | - | 1,278 |
| SRE TOTAL | 96,427,038 | 26,961,582 | 1,050,391 | 543,448 | 319,991 | 4,051,932 | 164,244 | 123,348 | \$ 129,641,974 |



Service (SRE) Budgets by Object (continued)

| SRE | 0100's | 0200's | 0300's | 0400's | 0500's | 0600's | 0700's | 0800/0900's | 2014-15 |
|--|-------------------|------------------|--------------------|-------------------|----------------|----------------|---------------|---------------|----------------------|
| PROGRAM | SALARIES | BENEFITS | PROF/TECH SERVICES | PROPERTY SERVICES | OTHER SERVICES | SUPPLIES | PROPERTY | OTHER USES | REVISED BUDGET |
| SRE 12 SPECIAL EDUCATION | | | | | | | | | |
| 0092 ESY EXTENDED SCHOOL YEAR | 124,030 | 68,547 | 4,325 | - | 800 | 4,045 | - | - | \$ 201,747 |
| 0093 HOMEBOUND/HOSPITAL | 24,548 | 11,102 | - | - | - | - | - | - | 35,650 |
| 1700 SPECIAL EDUCATION | 15,247,641 | 4,790,003 | 11,808 | 11,039 | 602,726 | 58,840 | 19,509 | 13,485 | 20,755,051 |
| 1710 PHYS DISABILITY | 964,383 | 276,884 | - | - | - | - | - | - | 1,241,267 |
| 1720 VISUAL DISABILITY | 116,363 | 32,550 | - | - | - | - | - | - | 148,913 |
| 1730 HEARING DISABILITY | 552,316 | 170,878 | - | - | - | 306 | - | - | 723,500 |
| 1740 S.L.I.C. | - | - | - | - | - | 1,255 | - | - | 1,255 |
| 1750 SIED SPED SPECIAL ED | - | - | - | - | - | 603 | - | - | 603 |
| 1760 COMMUNICATIVE DISABILITY | - | - | - | - | - | 369 | - | - | 369 |
| 1770 SPEECH/LANGUAGE DISABLTY | 1,961,716 | 545,735 | - | - | - | - | - | - | 2,507,451 |
| 1780 MULTIPLE DISABILITIES | - | - | - | - | - | 233 | - | - | 233 |
| 1790 OTHER DISABILITIES | - | - | - | - | - | 889 | - | - | 889 |
| 1791 PRESCH DISABILITY CHILD | 1,154,346 | 377,580 | 173 | - | 246,809 | - | - | - | 1,778,908 |
| 2113 SOCIAL WORK SERVICES | 1,041,941 | 277,357 | - | - | - | - | - | - | 1,319,298 |
| 2123 APPRAISAL SERVICES | 582,210 | 158,996 | - | - | - | - | - | - | 741,206 |
| 2140 PSYCHOLOGICAL SERVICES | 1,617,204 | 435,151 | - | - | - | - | - | - | 2,052,355 |
| 2153 AUDIOLOGY SERVICES | 69,547 | 19,734 | - | - | - | - | - | - | 89,281 |
| 2213 STAFF DEVELOPMENT | - | - | 30,150 | - | 2,575 | 3,460 | - | - | 36,185 |
| 2231 ADMIN SPED SPECIAL EDUC | 204,084 | 65,375 | - | - | - | - | - | 70,675 | 340,134 |
| SRE TOTAL | 23,660,329 | 7,229,892 | 46,456 | 11,039 | 852,910 | 70,000 | 19,509 | 84,160 | \$ 31,974,295 |
| SRE 13 VOCATIONAL EDUCATION | | | | | | | | | |
| 0030 GEN HIGH SCHOOL EDUCATION | 872,920 | 256,223 | - | 6,740 | - | 26,576 | - | - | \$ 1,162,459 |
| 0033 TEEN PARENTING PROGRAM | 287,881 | 112,210 | 11,836 | - | 1,200 | 7,123 | - | 500 | 420,750 |
| 0166 TURF MANAGEMENT | 34,774 | 9,868 | - | - | - | 5,800 | - | - | 50,442 |
| 0300 BUSINESS EDUCATION | - | - | - | - | - | 7,412 | - | - | 7,412 |
| 0400 MARKETING/DISTRIBUTIVE ED | - | - | - | - | - | 2,091 | - | - | 2,091 |
| 0424 FINANCE AND CREDIT | - | - | - | - | - | 2,750 | - | 253 | 3,003 |
| 0741 NURSING ASSISTING | - | - | - | - | - | 2,500 | - | 129 | 2,629 |
| 0790 OTHER HEALTH OCCUPATIONS | - | - | - | - | - | 500 | - | 94 | 594 |
| 0920 HOME ECONOMICS FAMILY FOCUS | - | - | - | - | - | 3,228 | - | - | 3,228 |
| 0921 HOME EC COMPREHENSIVE | - | - | - | - | - | 8,459 | - | - | 8,459 |
| 0929 OTHER HOME EC FAM FOCUS | - | - | - | - | - | 902 | - | - | 902 |
| 0936 COSMETOLOGY | 179,653 | 56,841 | - | - | - | 13,643 | - | 250 | 250,387 |
| 0939 OTHER OCCUP PREPARATION | - | - | - | - | 900 | 1,000 | - | 500 | 2,400 |
| 1000 INDUST ARTS/TECHNOLOGY ED | - | - | - | - | - | 827 | - | - | 827 |
| 1010 CONSTRUCTION | - | - | - | - | - | 2,500 | - | 324 | 2,824 |
| 1022 GRAPHIC ARTS | 69,547 | 19,734 | - | - | - | 5,000 | - | 322 | 94,603 |
| 1030 DRAFTING | - | - | - | - | - | 3,500 | - | 250 | 3,750 |
| 1070 AUTO MECHANICS | - | - | 1,000 | - | - | 11,500 | - | 322 | 12,822 |
| 1089 COLLISION REPAIR | 69,000 | 19,629 | 1,000 | - | - | 13,500 | - | 324 | 103,453 |
| 1600 TECHNICAL EDUCATION/COMPUTER TECH | - | - | - | - | - | 736 | - | - | 736 |
| 1610 COMPUTER APPLICATIONS CIS | - | - | - | - | - | 2,500 | - | 254 | 2,754 |
| 1690 OTHER COMPUTER TECHNOLOGY | - | - | - | - | - | 2,500 | - | 254 | 2,754 |
| 2122 COUNSELING SERVICES | 77,701 | 21,298 | - | - | - | 125 | - | 194 | 99,318 |
| 2134 NURSING SERVICES | 45,350 | 13,817 | - | - | - | - | - | - | 59,167 |
| 2222 LIBRARY SUPPORT SVCS | - | - | - | - | - | 5,000 | - | 318 | 5,318 |
| 2410 PRINCIPAL'S OFFICE | 189,142 | 61,977 | - | 8,205 | - | 10,000 | - | 526 | 269,850 |
| SRE TOTAL | 1,825,968 | 571,597 | 13,836 | 14,945 | 2,100 | 139,672 | - | 4,814 | \$ 2,572,932 |



Service (SRE) Budgets by Object (continued)

| SRE PROGRAM | 0100's SALARIES | 0200's BENEFITS | 0300's PROF/TECH SERVICES | 0400's PROPERTY SERVICES | 0500's OTHER SERVICES | 0600's SUPPLIES | 0700's PROPERTY | 0800/0900's OTHER USES | 2014-15 REVISED BUDGET |
|--|------------------|------------------|---------------------------|--------------------------|-----------------------|-----------------|-----------------|------------------------|------------------------|
| SRE 14 CO-CURRICULAR EDUCATION & ATHLETICS | | | | | | | | | |
| 1800 COCORRICULAR ACTIVITIES | 5,551 | 1,055 | - | - | - | - | - | - | \$ 6,606 |
| 1808 INTRAMURALS - GENERAL | 252,374 | 47,853 | - | - | - | - | - | - | 300,227 |
| 1900 STUDENT ACTIVITIES | 317 | 61 | - | - | - | - | - | - | 378 |
| 1910 ELEM SPONSOR STUDENT ACT | 37,508 | 7,109 | - | - | - | - | - | - | 44,617 |
| 1920 MIDDLE SPONSOR STUDENT AC | 99,822 | 18,924 | - | - | - | - | - | - | 118,746 |
| 1930 HIGH SPONSOR STUDENT ACT | 534,458 | 101,335 | - | - | - | - | - | - | 635,793 |
| 8916 JITSUYGO HIGH SCH PROGRAM | 1,111 | 211 | 8,553 | - | - | 800 | - | 400 | 11,075 |
| SRE TOTAL | 931,141 | 176,548 | 8,553 | - | - | 800 | - | 400 | \$ 1,117,442 |
| SRE 16 LITERACY & LANGUAGE SUPPORT SERVICES | | | | | | | | | |
| 0010 GEN ELEMENTARY EDUC | 3,029,126 | 836,245 | - | - | - | 8,015 | - | - | \$ 3,873,386 |
| 0020 GEN MIDDLE EDUCATION | 918,045 | 253,329 | - | - | - | 10,248 | - | 161 | 1,181,783 |
| 0030 GEN HIGH SCHOOL EDUCATION | 734,534 | 202,768 | 400 | - | - | 9,945 | - | - | 947,647 |
| 0090 OTHER GEN EDUCATION | 4,270 | 810 | 692 | - | - | 53,763 | - | 865 | 60,400 |
| 2200 INSTRUCTIONAL STAFF SPRT | 383,680 | 114,254 | - | 2,681 | 9,729 | 3,566 | - | 765 | 514,675 |
| 2212 CURRICULUM DEVELOPMENT | 3,173 | 609 | 1,411 | - | 742 | - | - | - | 5,935 |
| 2214 EVALUATION INSTRUCT SVCS | 25,549 | 8,100 | 4,000 | - | - | 3,614 | - | - | 41,263 |
| SRE TOTAL | 5,098,377 | 1,416,115 | 6,503 | 2,681 | 10,471 | 89,151 | - | 1,791 | \$ 6,625,089 |
| SRE 17 TALENTED & GIFTED EDUCATION | | | | | | | | | |
| 0070 TALENTED AND GIFTED | 623,041 | 225,777 | 300 | - | 118,394 | 19,634 | - | - | \$ 987,146 |
| 0550 SPEECH | - | - | - | - | - | 1,255 | - | - | 1,255 |
| 1090 OTHER INDUST ARTS/TECH | 69,578 | 19,738 | 20,000 | - | - | - | - | - | 109,316 |
| 1900 STUDENT ACTIVITIES | 11,736 | 2,251 | - | - | 1,250 | 4,350 | - | 1,100 | 20,687 |
| 1909 FAIRS AND COMPETITIONS | 8,985 | 2,363 | - | - | - | - | - | - | 11,348 |
| 2200 SUPPORT SERVICES INSTRUCTIONAL STAFF | - | - | - | - | - | - | - | 12,200 | 12,200 |
| 2237 ADMIN TAG PROGRAMS | 182,369 | 51,934 | 9,000 | - | 4,882 | 93,033 | - | 1,500 | 342,718 |
| SRE TOTAL | 895,709 | 302,063 | 29,300 | - | 124,526 | 118,272 | - | 14,800 | \$ 1,484,670 |
| SRE 21 STUDENT SUPPORT SERVICES | | | | | | | | | |
| 2100 SUPPORT SERVICES-STUDENTS | 205,206 | 76,203 | 1,113,045 | - | - | 196,195 | - | - | \$ 1,590,649 |
| 2112 ATTENDANCE SERVICES | 167,888 | 46,865 | - | - | - | - | - | - | 214,753 |
| 2113 SOCIAL WORK SERVICES | 338,835 | 123,864 | - | - | - | - | - | - | 462,699 |
| 2114 STUDENT ACCOUNTING | 398,069 | 115,936 | 17,008 | 2,910 | 1,500 | 4,299 | - | 750 | 540,472 |
| 2122 COUNSELING SERVICES | 3,331,694 | 918,713 | 4,200 | - | 13,979 | 53,684 | 1,200 | 2,593 | 4,326,063 |
| 2126 PLACEMENT SERVICES | - | - | - | - | - | 318 | - | - | 318 |
| 2134 NURSING SERVICES | 680,978 | 204,075 | 23,955 | 4,960 | 6,400 | 3,171 | 600 | 2,710 | 926,849 |
| 2139 OTHR HLTH SVCS-MEDICAID | 709,594 | 278,892 | 1,193,036 | 20,000 | 56,000 | 110,200 | 165,000 | 46,000 | 2,578,722 |
| 2190 OTHER SUPPORT SERVICES-STUDENTS | 315,721 | 91,118 | - | - | - | - | - | - | 406,839 |
| SRE TOTAL | 6,147,985 | 1,855,666 | 2,351,244 | 27,870 | 77,879 | 367,867 | 166,800 | 52,053 | \$ 11,047,364 |
| SRE 22 INSTRUCTIONAL STAFF SUPPORT | | | | | | | | | |
| 2200 INSTRUCTIONAL STAFF SPRT | 104,854 | 99,183 | 643,328 | - | 33,129 | 92,102 | - | 12,904 | \$ 985,500 |
| 2210 IMPROVEMENT INSTRUC SVCS | 935,099 | 251,312 | - | - | 2,610 | 12,175 | - | - | 1,201,196 |
| 2211 ADMIN LEARNING SERVICES | 289,027 | 82,227 | - | 6,250 | 2,000 | 11,000 | - | 10,000 | 400,504 |
| 2212 CURRICULUM DEVELOPMENT | 257,885 | 77,268 | 700 | - | - | 62,675 | - | - | 398,528 |
| 2213 STAFF DEVELOPMENT | 191,834 | 205,339 | 14,199 | - | 3,508 | 112,021 | - | 8,373 | 535,274 |
| 2214 EVALUATION INSTRUCT SVCS | 383,875 | 101,637 | 1,250 | - | - | 2,106 | - | 4,106 | 492,974 |
| 2219 LEARNING MATERIALS CENTER | 44,540 | 14,940 | - | - | - | - | - | - | 59,480 |
| 2220 MEDIA SUPPORT SERVICES | 707,373 | 239,723 | - | - | - | - | - | - | 947,096 |
| 2222 LIBRARY SUPPORT SVCS | 3,369,105 | 938,223 | 178 | - | - | 45,511 | 300 | 1,297 | 4,354,614 |
| 2223 AUDIOVISUAL SERVICES | - | - | - | 58,173 | 3,347 | 260 | 1,273 | - | 63,053 |
| 2225 INSTRUCTIONAL TECHNOLOGY | 346,025 | 98,833 | - | - | 6,200 | 4,000 | 10,000 | - | 465,058 |
| 2231 ADMIN SPECIAL EDUCATION | 462,917 | 121,858 | - | - | - | - | - | - | 584,775 |
| 2239 SUPERVISION OTHER INSTRUCTIONAL PROGRA | 44,138 | 12,674 | - | - | - | - | - | - | 56,812 |
| SRE TOTAL | 7,136,672 | 2,243,217 | 659,655 | 64,423 | 50,794 | 341,850 | 11,573 | 36,680 | \$ 10,544,864 |



Service (SRE) Budgets by Object (continued)

| SRE | 0100's | 0200's | 0300's | 0400's | 0500's | 0600's | 0700's | 0800/0900's | 2014-15 |
|--|--------------------|-------------------|------------------|------------------|------------------|-------------------|----------------|------------------|-----------------------|
| PROGRAM | SALARIES | BENEFITS | PROF/TECH | PROPERTY | OTHER | SUPPLIES | PROPERTY | OTHER | REVISED |
| | | | SERVICES | SERVICES | SERVICES | | | USES | BUDGET |
| SRE 23 GENERAL ADMINISTRATION | | | | | | | | | |
| SUPPORT | | | | | | | | | |
| 2300 ADMIN GEN SUPPORT SVCS | 524,707 | 135,401 | 495,530 | 3,000 | 31,600 | 42,521 | 2,000 | 8,397 | \$ 1,243,156 |
| 2311 ADMIN BOE BOARD OF EDUC | - | - | 7,300 | 1,200 | 36,981 | 3,571 | - | 25,134 | 74,186 |
| 2312 BOE SECTRY BOARD OF EDUC | 29,527 | 8,222 | - | - | - | - | - | - | 37,749 |
| 2314 ELECTION SERVICES | - | - | 69,750 | - | - | - | - | - | 69,750 |
| 2315 LEGAL SERVICES | 189,594 | 47,881 | 54,977 | - | 2,500 | 3,650 | - | 500 | 299,102 |
| 2316 TAX COLLECTION FEES | - | - | 417,000 | - | - | - | - | - | 417,000 |
| 2317 AUDIT SERVICES | - | - | 43,700 | - | - | - | - | - | 43,700 |
| 2318 STAFF NEGOTIATIONS SVCS | 199,717 | 56,445 | 16,576 | - | - | 500 | - | - | 273,238 |
| 2321 SUPERINTENDENT | 597,307 | 147,741 | 55,065 | 1,860 | 45,852 | 14,737 | 2,000 | 51,750 | 916,312 |
| 2322 COMMUNITY RELATIONS SVCS | - | - | 100,000 | - | - | - | - | - | 100,000 |
| 2323 GRANT PROCURMNT/LOBBYING | 74,699 | 19,125 | - | - | 1,000 | 1,500 | - | - | 96,324 |
| 2390 OTHER SUPPORT SERVICES | 230,700 | 58,278 | - | - | 3,200 | 1,500 | - | 900 | 294,578 |
| SRE TOTAL | 1,846,251 | 473,093 | 1,259,898 | 6,060 | 121,133 | 67,979 | 4,000 | 86,681 | \$ 3,865,095 |
| SRE 24 SCHOOL ADMINISTRATION | | | | | | | | | |
| SUPPORT | | | | | | | | | |
| 2400 SCHOOL ADMIN SUPPORT SVCS | 510,879 | 9,498 | 30,195 | - | 6,840 | 11,000 | - | 2,000 | \$ 570,412 |
| 2410 PRINCIPAL'S OFFICE | 15,710,522 | 4,563,040 | 14,133 | 7,858 | 124,705 | 87,041 | 4,314 | 7,297 | 20,518,910 |
| SRE TOTAL | 16,221,401 | 4,572,538 | 44,328 | 7,858 | 131,545 | 98,041 | 4,314 | 9,297 | \$ 21,089,322 |
| SRE 25 BUSINESS SERVICES | | | | | | | | | |
| 2500 BUSINESS SUPPORT SERVICES | - | - | - | - | - | 450,000 | - | - | \$ 450,000 |
| 2511 ADMIN BUSINESS SERVICES | 199,754 | 50,744 | - | - | - | - | - | - | 250,498 |
| 2513 BUDGETING SERVICES | 508,273 | 142,273 | 23,400 | 500 | 16,850 | 6,500 | - | 8,500 | 706,296 |
| 2515 PAYROLL SERVICES | 361,194 | 101,868 | - | - | - | - | - | - | 463,062 |
| 2516 FINANCIAL ACCOUNTING SVCS | 695,755 | 200,405 | 170,593 | 2,500 | 25,300 | 10,400 | - | 10,100 | 1,115,053 |
| 2520 PURCHASING SERVICES | 197,892 | 57,150 | - | 750 | 13,900 | 8,900 | - | 1,100 | 279,692 |
| 2530 WAREHOUSING/DISTRIBUTING | 537,172 | 160,610 | 5,000 | 14,000 | 5,200 | 4,600 | 29,000 | 11,500 | 767,082 |
| 2535 WAREHOUSE INVENTORY ADJ | - | - | - | - | - | 5,000 | - | - | 5,000 |
| 2540 PRINT/PUBLISH/DUPLICATE | - | - | - | 7,315 | - | 3,842 | - | - | 11,157 |
| SRE TOTAL | 2,500,040 | 713,050 | 198,993 | 25,065 | 61,250 | 489,242 | 29,000 | 31,200 | \$ 4,047,840 |
| SRE 26 OPERATIONS & MAINTENANCE | | | | | | | | | |
| 2600 MAINTENANCE & OPERATIONS | 8,969,507 | 2,912,101 | 12,145 | 1,033,722 | 34,880 | 6,001,142 | 30,343 | 129,571 | \$ 19,123,411 |
| 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 | 646,554 | 170,641 | - | 120 | 1,432 | 50 | 330 | 240 | 819,367 |
| 2620 ENVIRONMENTAL SERVICES | 482,763 | 146,547 | 8,000 | 209,600 | 4,894 | 3,900 | 3,800 | 5,600 | 865,104 |
| 2625 ENERGY - PHASE II | - | - | - | 2,000 | - | - | - | - | 2,000 |
| 2627 ENERGY - PHASE I | - | - | 2,000 | - | - | - | - | - | 2,000 |
| 2660 SECURITY SERVICES | 908,340 | 310,462 | 2,000 | - | - | 8,000 | - | 5,000 | 1,233,802 |
| SRE TOTAL | 11,007,164 | 3,539,751 | 24,145 | 1,245,442 | 41,206 | 6,016,092 | 34,473 | 140,411 | \$ 22,048,684 |
| SRE 28 CENTRAL SUPPORT SERVICES | | | | | | | | | |
| 2800 CENTRAL SUPPORT SERVICES | 30,840 | 515 | 80,000 | - | - | - | - | - | \$ 111,355 |
| 2811 PLANNING SERVICES | - | - | 125,000 | - | - | - | - | - | 125,000 |
| 2814 RESEARCH/EVALUATION SVCS | 129,971 | 37,724 | 7,500 | - | 4,250 | 10,250 | 500 | 3,000 | 193,195 |
| 2820 COMMUNICATION SERVICES | 303,312 | 84,954 | 47,000 | - | 9,230 | 7,551 | - | 11,800 | 463,847 |
| 2830 HUMAN RESOURCES | 1,318,209 | 363,368 | 39,972 | 1,000 | 7,950 | 16,960 | 535 | 7,558 | 1,755,552 |
| 2832 RECRUITMENT/PLACEMENT SVC | 103,090 | 33,803 | 55,000 | - | 2,780 | 98,000 | - | 15,000 | 307,673 |
| 2834 INSVIC TRAINING NON-CERT | - | - | - | - | 1,604 | - | - | - | 1,604 |
| 2835 EMPLOYEE INSURANCE SVCS | - | - | 9,000 | - | 350 | 300 | 50 | 150 | 9,850 |
| 2839 HORIZONTALS/RECLASS/BVEA | 3,172 | 608 | - | - | - | - | - | - | 3,780 |
| 2841 SUPERVISING INFO SYS SERVICES | 451,980 | 121,713 | 150,290 | 5,500 | 49,541 | 20,500 | 50,000 | 10,500 | 860,024 |
| 2843 PROGRAMMING SERVICES | 969,975 | 266,448 | 70,000 | 1,185,000 | 8,225 | 7,200 | 3,000 | 50 | 2,509,898 |
| 2844 OPERATIONS SERVICES | 553,034 | 155,695 | 40,000 | 163,363 | 71,250 | 41,250 | 50,000 | 50 | 1,074,642 |
| 2845 TELECOMMUNICATIONS | 79,277 | 22,203 | 2,500 | 153,813 | 180,000 | - | 14,759 | 350 | 452,902 |
| 2849 OTHER INFORMATION SYSTEMS SERVICES | 619,455 | 188,394 | 5,000 | - | 28,000 | 26,000 | 3,000 | 2,000 | 871,849 |
| 2850 RISK MANAGEMENT SERVICES | - | - | - | - | 320,000 | - | - | - | 320,000 |
| 2890 OTHER SUPPORT SERVICES | 96,356 | 24,879 | 2,539 | 450 | 1,650 | 8,228 | 3,000 | 3,250 | 140,352 |
| SRE TOTAL | 4,658,671 | 1,300,304 | 633,801 | 1,509,126 | 684,830 | 236,239 | 124,844 | 53,708 | \$ 9,201,523 |
| SRE 29 OTHER SUPPORT SERVICES | | | | | | | | | |
| 2900 OTHER SUPPORT SERVICES | - | - | - | - | - | - | - | 139,618 | \$ 139,618 |
| SRE TOTAL | - | - | - | - | - | - | - | 139,618 | \$ 139,618 |
| SRE 32 ENTERPRISE OPERATIONS | | | | | | | | | |
| 3230 PRINT SHOP DISTRICT | 135,375 | 45,512 | - | 96,198 | 250 | 75,500 | - | (352,835) | \$ - |
| SRE TOTAL | 135,375 | 45,512 | - | 96,198 | 250 | 75,500 | - | (352,835) | \$ - |
| GRAND TOTAL | 178,492,121 | 51,400,928 | 6,327,103 | 3,554,155 | 2,478,885 | 12,162,637 | 558,757 | 426,126 | \$ 255,400,712 |



Project/Program Budgets by Object

Project Summary

| PROJECT SUMMARY PROGRAM | SALARIES | BENEFITS | PROF/TECH SERVICES | PROPERTY SERVICES | OTHER SERVICES | SUPPLIES | EQUIPMENT | OTHER USES | 2014-15 REVISED BUDGET |
|-------------------------------------|--------------------|-------------------|--------------------|-------------------|------------------|-------------------|----------------|----------------|------------------------|
| 0000 SCHOOL/DEPT WIDE | 140,183,427 | 39,825,748 | 5,458,840 | 3,514,890 | 1,324,509 | 11,610,027 | 537,248 | 249,660 | \$ 202,704,349 |
| 0013 K-3 LITERACY | 307,372 | 85,318 | - | - | - | - | - | - | 392,990 |
| 0017 ELEMENTARY LITERACY | 1,978,102 | 560,641 | - | - | - | 12,175 | - | - | 2,550,918 |
| 0021 CHOICE | 349,816 | 99,058 | - | - | - | 600 | - | - | 449,474 |
| 0027 MIDDLE LEVEL LITERACY | 361,738 | 102,433 | - | - | - | - | - | - | 464,171 |
| 0031 DROPOUT PREVENTION | 935,493 | 276,234 | 487,225 | - | - | - | - | - | 1,698,952 |
| 0034 CONNECTIONS | 209,892 | 59,437 | - | - | - | 495 | - | - | 269,824 |
| 0035 MULTI-CULTURAL | 111,944 | 31,696 | - | - | - | - | - | - | 143,640 |
| 0036 SECONDARY LEVEL LITERACY | 351,790 | 99,631 | - | - | - | - | - | - | 451,421 |
| 0037 EXPELLED STUDENT SERVICES | - | 900 | 1,500 | - | 1,300 | 1,200 | - | - | 4,900 |
| 0038 HIGH SCHOOL OPTIONS | 5,140 | 975 | 23,793 | - | 4,897 | - | - | - | 34,805 |
| 0039 ADVANCED PLACEMENT | 83,956 | 23,772 | - | - | - | - | - | - | 107,728 |
| 0040 AVID | 29,617 | 8,235 | 26,000 | - | 28,168 | 95 | - | 12,800 | 104,915 |
| 0066 INTERDISCIPLINARY ED | - | - | - | - | - | 1,100 | - | - | 1,100 |
| 0067 INTERDISCIPLINARY ED | - | - | - | - | - | 1,032 | - | - | 1,032 |
| 0068 INTERDISCIPLINARY ED | - | - | 301 | - | - | 731 | - | - | 1,032 |
| 0069 INTERDISCIPLINARY ED | - | - | - | - | - | 130 | - | - | 130 |
| 0071 TALENTED & GIFTED (SRA) | 3,824 | 625 | 300 | - | - | 10,287 | - | - | 15,036 |
| 0072 TALENTED AND GIFTED | 353,089 | 149,406 | 20,000 | - | 1,882 | 6,796 | - | 1,500 | 532,673 |
| 0073 TAG - DISTRICT PROGRAMS | 347,033 | 100,146 | - | - | 122,644 | 44,649 | - | 13,300 | 627,772 |
| 0080 SUMMER OPTIONS | 30,062 | 5,700 | 6,000 | - | - | 1,000 | - | - | 43,762 |
| 0081 SUMMER CHS | 4,858 | 921 | - | - | - | - | - | - | 5,779 |
| 0082 SUMMER CHS JULY WARRIORS/IB | 10,085 | 1,912 | - | - | - | - | - | - | 11,997 |
| 0083 SUMMER BHS PANTHER RISING | 5,043 | 956 | - | - | - | - | - | - | 5,999 |
| 0084 SUMMER FHS KNIGHTS | 10,581 | 2,006 | - | - | - | - | - | - | 12,587 |
| 0089 SUMMER ONLINE | 75,126 | 14,245 | 4,032 | - | 58,255 | 300 | - | 300 | 152,258 |
| 0095 PARTNERS IN EDUCATION | (58,143) | 57,143 | - | - | 500 | 500 | - | - | - |
| 0137 FAMILY ADVOCATE PROGRAM | 99,923 | 36,529 | - | - | - | - | - | - | 136,452 |
| 0660 ENGLISH AS 2ND LANGUAGE | 4,710,496 | 1,301,055 | 1,092 | - | - | 81,971 | - | 1,026 | 6,095,640 |
| 2001 IB PROGRAM | 124,745 | 35,399 | 3,700 | - | 29,500 | 7,000 | - | 33,600 | 233,944 |
| 2118 FAMILY RESOURCE SCHOOLS | - | - | 160,000 | - | - | - | - | - | 160,000 |
| 2161 TRANSLATION SERVICES | 101,072 | 38,323 | 794 | - | - | 14,871 | - | - | 155,060 |
| 2191 ADA/504 SERVICES | 67,948 | 29,020 | 12,500 | - | - | - | - | - | 114,468 |
| 2204 RECRUITMENT | 51,176 | 16,214 | - | - | 2,780 | - | - | - | 70,170 |
| 2205 INDUCTION | 102,845 | 24,130 | - | - | 1,887 | 2,402 | - | 1,000 | 132,264 |
| 2207 TECHNOLOGY SPECIALISTS | 707,373 | 239,723 | - | - | - | - | - | - | 947,096 |
| 2215 CULTURAL DIVERSITY | 6,888 | 1,306 | 14,128 | - | 3,742 | 33,063 | - | 6,000 | 65,127 |
| 2216 FIRST AID TRAINING | 5,140 | 975 | - | - | - | 1,500 | - | 5,904 | 13,519 |
| 2218 CURRICULUM DEVELOPMENT COUNCIL | 2,837 | 6,938 | - | - | - | - | - | - | 9,775 |
| 2236 SUPERVISION-LIT/LANG | 387,881 | 115,060 | 5,411 | 2,681 | 10,471 | 7,180 | - | 765 | 529,449 |
| 2391 ELEM EDUCATION SUPPORT | 243,618 | 62,349 | - | 1,300 | 7,000 | 3,681 | 500 | 2,650 | 321,098 |
| 2393 SECONDARY ED SUPPORT | 281,089 | 73,052 | 2,000 | 1,700 | 18,500 | 7,340 | 1,500 | 5,647 | 390,828 |
| 2395 BVSD FOUNDATION SUPPORT | - | - | - | - | - | 30,000 | - | - | 30,000 |
| 2491 SCHOOL LEVEL SUPPORT | 14,239 | 2,888 | 30,195 | - | 6,840 | 11,000 | - | 2,000 | 67,162 |
| 2550 MAILROOM | - | - | - | 7,600 | - | - | - | - | 7,600 |
| 2621 HAZARDOUS ENVIRONMENT SERVICES | 92,256 | 27,291 | - | - | 1,000 | - | - | - | 120,547 |
| 2834 SUBSTITUTE OFFICE | 56,146 | 17,167 | - | - | - | - | - | - | 73,313 |
| 3120 STATE VOCATIONAL ED | 1,894,512 | 584,593 | 13,836 | 14,945 | 2,100 | 139,672 | - | 4,814 | 2,654,472 |
| 3130 STATE ECEA SPECIAL ED | 23,660,329 | 7,229,892 | 46,456 | 11,039 | 852,910 | 70,000 | 19,509 | 84,160 | 31,974,295 |
| 3150 STATE TALENTED & GIFTED | 191,763 | 51,886 | 9,000 | - | - | 56,540 | - | - | 309,189 |
| GRAND TOTAL | 178,492,121 | 51,400,928 | 6,327,103 | 3,554,155 | 2,478,885 | 12,157,337 | 558,757 | 425,126 | \$ 255,400,712 |



Project/Program Budgets by Object (continued)

Project Detail

| PROJECT PROGRAM | SALARIES | BENEFITS | PROF/TECH SERVICES | PROPERTY SERVICES | OTHER SERVICES | SUPPLIES | EQUIPMENT | OTHER USES | 2014-15 REVISED BUDGET |
|-------------------------------------|------------|------------|--------------------|-------------------|----------------|-----------|-----------|------------|------------------------|
| 0000 SCHOOL/DEPT WIDE | | | | | | | | | |
| 0010 GEN ELEMENTARY ED | 34,776,792 | 10,111,794 | 3,319 | 241,267 | 10,863 | 470,614 | 9,526 | 34,535 | \$ 45,658,710 |
| 0020 GEN MIDDLE EDUCATION | 19,334,227 | 5,519,100 | 267 | 125,574 | 14,823 | 377,805 | 6,192 | 16,911 | 25,394,899 |
| 0030 GEN HIGH SCHOOL EDUCATION | 25,864,461 | 7,333,922 | 2,950 | 166,550 | 75,499 | 258,421 | 47,847 | 36,584 | 33,786,234 |
| 0040 GEN PRESCHOOL EDUCATION | 680 | - | - | - | - | 107,560 | - | 1,000 | 109,240 |
| 0060 INTEGRATED EDUCATION | 825,391 | 239,968 | - | 8,038 | 618 | 9,383 | - | 759 | 1,084,157 |
| 0080 LIBRARY INSTRUCTION | 75,579 | 35,770 | - | 1,439 | - | 119,277 | 371 | 4,123 | 236,559 |
| 0090 OTHER GEN EDUCATION | 3,160,675 | 210,505 | 949,877 | - | 96,268 | 1,828,368 | 85,948 | (26,676) | 6,304,965 |
| 0093 HOMEBOUND/HOSPITAL | 21,300 | 10,480 | - | - | - | - | - | - | 31,780 |
| 0160 ORNAMENTAL HORTICULTURE | - | - | - | - | - | 502 | - | - | 502 |
| 0200 ART | 1,379,931 | 392,557 | - | - | - | 30,730 | - | 882 | 1,804,100 |
| 0231 METALWORK AND JEWELRY | - | - | - | - | - | 430 | - | - | 430 |
| 0260 PHOTOGRAPHY | - | - | - | - | - | 690 | - | - | 690 |
| 0300 BUSINESS EDUCATION | - | - | - | - | - | 6,913 | - | 186 | 7,099 |
| 0500 LANG ARTS ENGLISH | - | - | 60 | - | - | 31,144 | - | 406 | 31,610 |
| 0510 LANGUAGE SKILLS | - | - | - | - | - | 8,280 | - | - | 8,280 |
| 0511 READING | - | - | - | - | - | 1,122 | - | - | 1,122 |
| 0543 JOURNALISM | - | - | - | - | - | 522 | - | - | 522 |
| 0550 SPEECH | - | - | - | - | - | 1,153 | - | 2,224 | 3,377 |
| 0560 DRAMA | - | - | - | - | - | 950 | - | - | 950 |
| 0600 FOREIGN LANGUAGES | - | - | 25 | - | - | 20,085 | - | - | 20,110 |
| 0810 HEALTH EDUCATION | - | - | - | - | - | 3,426 | - | - | 3,426 |
| 0830 PHYSICAL EDUCATION | 2,356,212 | 670,301 | - | - | - | 18,277 | 110 | 401 | 3,045,301 |
| 0920 HOME EC FAMILY FOCUS | - | - | - | - | - | 3,457 | - | - | 3,457 |
| 0926 FOOD AND NUTRITION | - | - | - | - | - | 400 | - | - | 400 |
| 1000 INDUST ARTS/TECHNOLOGY | - | - | - | - | - | 7,941 | - | - | 7,941 |
| 1100 MATHEMATICS | - | - | - | - | - | 379,403 | - | - | 379,403 |
| 1210 MUSIC GENERAL | 2,352,969 | 669,378 | 1,000 | - | - | 12,907 | 20 | 1,150 | 3,037,424 |
| 1240 MUSIC VOCAL | - | - | - | - | - | 6,475 | - | 306 | 6,781 |
| 1250 MUSIC INSTRUMENTAL | 1,863,785 | 527,917 | 25 | 80 | - | 11,921 | 377 | 712 | 2,404,817 |
| 1251 CONCERT BAND | - | - | - | - | - | 700 | - | - | 700 |
| 1255 ORCHESTRA FULL | - | - | - | - | - | 970 | - | - | 970 |
| 1256 ORCHESTRA, STRING | - | - | - | - | - | 668 | - | - | 668 |
| 1300 NATURAL SCIENCE | - | - | - | - | - | 47,500 | - | - | 47,500 |
| 1310 GEN SCIENCE | - | - | - | - | - | 44,547 | 1,581 | 2,445 | 48,573 |
| 1500 SOCIAL SCIENCES | - | - | - | - | - | 218,330 | 51 | - | 218,381 |
| 1600 COMPUTER TECHNOLOGY | - | - | - | 500 | - | 7,048 | 12,221 | - | 19,769 |
| 1690 OTHER COMPUTER TECHNOLOGY | 860 | 88 | - | - | - | 330 | - | - | 1,278 |
| 1800 COCOURRICULAR ACTIVITIES | 5,551 | 1,055 | - | - | - | - | - | - | 6,606 |
| 1808 INTRAMURALS - GENERAL | 252,374 | 47,853 | - | - | - | - | - | - | 300,227 |
| 1900 STUDENT ACTIVITIES | 317 | 61 | - | - | - | - | - | - | 378 |
| 1910 ELEM SPONSOR STUDENT ACT | 37,508 | 7,109 | - | - | - | - | - | - | 44,617 |
| 1920 MIDDLE SPONSOR STUDENT A | 99,822 | 18,924 | - | - | - | - | - | - | 118,746 |
| 1930 HIGH SPONSOR STUDENT ACT | 464,688 | 88,106 | - | - | - | - | - | - | 552,794 |
| 2100 SUPPORT SERVICES-STUDENT | 36,186 | 8,860 | 486,768 | - | - | 176,324 | - | - | 708,138 |
| 2113 SOCIAL WORK SERVICES | 92,045 | 33,645 | - | - | - | - | - | - | 125,690 |
| 2114 STUDENT ACCOUNTING | 398,069 | 115,936 | 17,008 | 2,910 | 1,500 | 4,299 | - | 750 | 540,472 |
| 2122 COUNSELING SERVICES | 3,331,694 | 918,713 | 4,200 | - | 13,979 | 53,684 | 1,200 | 2,593 | 4,326,063 |
| 2126 PLACEMENT SERVICES | - | - | - | - | - | 318 | - | - | 318 |
| 2134 NURSING SERVICES | 680,978 | 204,075 | 23,955 | 4,960 | 6,400 | 3,171 | 600 | 2,710 | 926,849 |
| 2139 OTHER HLTH SVCS-MEDICAID | 709,594 | 278,892 | 1,193,036 | 20,000 | 56,000 | 110,200 | 165,000 | 46,000 | 2,578,722 |
| 2190 OTHER SUPPORT SERVICES-STUDENT | 312,020 | 90,416 | - | - | - | - | - | - | 402,436 |
| 2231 ADMIN SPECIAL EDUCATION | 462,917 | 121,858 | - | - | - | - | - | - | 584,775 |



Project/Program Budgets by Object (continued)

Project Detail (continued)

| PROJECT PROGRAM | SALARIES | BENEFITS | PROF/TECH SERVICES | PROPERTY SERVICES | OTHER SERVICES | SUPPLIES | EQUIPMENT | OTHER USES | 2014-15 REVISED BUDGET |
|--|--------------------|-------------------|-----------------------|----------------------|-------------------|-------------------|----------------|----------------|------------------------------|
| 0000 SCHOOL/DEPT WIDE (continued) | | | | | | | | | |
| 2200 INSTRUCTIONAL STAFF SPRT | 48,124 | 15,629 | 629,200 | - | 27,000 | 54,637 | - | - | \$ 774,590 |
| 2210 IMPROVEMENT INSTRUCT SVCS | 697,274 | 185,728 | - | - | 2,610 | - | - | - | 885,612 |
| 2211 ADMIN LEARNING SERVICES | 289,027 | 82,227 | - | 6,250 | 2,000 | 11,000 | - | 10,000 | 400,504 |
| 2212 CURRICULUM DEVELOPMENT | 255,048 | 70,330 | - | - | - | 62,675 | - | - | 388,053 |
| 2213 STAFF DEVELOPMENT | 191,834 | 205,339 | 8,199 | - | 3,508 | 112,021 | - | 8,373 | 529,274 |
| 2214 EVALUATION INSTRUCT SVCS | 383,875 | 101,637 | 1,250 | - | - | 2,106 | - | 4,106 | 492,974 |
| 2219 LEARNING MATERIALS CENTER | 44,540 | 14,940 | - | - | - | - | - | - | 59,480 |
| 2222 LIBRARY SUPPORT SVCS | 3,369,105 | 938,223 | 178 | - | - | 45,511 | 300 | 1,297 | 4,354,614 |
| 2223 AUDIOVISUAL SERVICES | - | - | - | 58,173 | 3,347 | 260 | 1,273 | - | 63,053 |
| 2225 INSTRUCTIONAL TECHNOLOGY | 346,025 | 98,833 | - | - | 6,200 | 4,000 | 10,000 | - | 465,058 |
| 2239 SUPERVISION-OTHER INSTR PROGRA | 44,138 | 12,674 | - | - | - | - | - | - | 56,812 |
| 2300 ADMIN GEN SUPPORT SVCS | - | - | 493,530 | - | 6,100 | 1,500 | - | 100 | 501,230 |
| 2311 ADMIN BOE BOARD OF ED | - | - | 7,300 | 1,200 | 36,981 | 3,571 | - | 25,134 | 74,186 |
| 2312 BOE SECTRY BOARD OF ED | 29,527 | 8,222 | - | - | - | - | - | - | 37,749 |
| 2314 ELECTION SERVICES | - | - | 69,750 | - | - | - | - | - | 69,750 |
| 2315 LEGAL SERVICES | 189,594 | 47,881 | 54,977 | - | 2,500 | 3,650 | - | 500 | 299,102 |
| 2316 TAX COLLECTION FEES | - | - | 417,000 | - | - | - | - | - | 417,000 |
| 2317 AUDIT SERVICES | - | - | 43,700 | - | - | - | - | - | 43,700 |
| 2318 STAFF NEGOTIATIONS SVCS | 199,717 | 56,445 | 16,576 | - | - | 500 | - | - | 273,238 |
| 2321 SUPERINTENDENT | 597,307 | 147,741 | 55,065 | 1,860 | 45,852 | 14,737 | 2,000 | 51,750 | 916,312 |
| 2322 COMMUNITY RELATIONS | - | - | 100,000 | - | - | - | - | - | 100,000 |
| 2323 GRANT PROCUREMENT/LOBBYING | 74,699 | 19,125 | - | - | 1,000 | 1,500 | - | - | 96,324 |
| 2390 OTHER SUPPORT SERVICES | 230,700 | 58,278 | - | - | 3,200 | 1,500 | - | 900 | 294,578 |
| 2400 SCHOOL ADMIN SUPPORT SVC | 496,640 | 6,610 | - | - | - | - | - | - | 503,250 |
| 2410 PRINCIPAL'S OFFICE | 15,696,845 | 4,560,447 | 14,133 | 7,858 | 124,505 | 86,741 | 4,314 | 6,997 | 20,501,840 |
| 2500 BUSINESS SUPPORT SERVICES | - | - | - | - | - | 450,000 | - | - | 450,000 |
| 2511 ADMIN BUSINESS SERVICES | 199,754 | 50,744 | - | - | - | - | - | - | 250,498 |
| 2513 BUDGETING SERVICES | 508,273 | 142,273 | 23,400 | 500 | 16,850 | 6,500 | - | 8,500 | 706,296 |
| 2515 PAYROLL SERVICES | 361,194 | 101,868 | - | - | - | - | - | - | 463,062 |
| 2516 FINANCIAL ACCOUNTING SERVICES | 695,755 | 200,405 | 170,593 | 2,500 | 25,300 | 10,400 | - | 10,100 | 1,115,053 |
| 2520 PURCHASING SERVICES | 197,892 | 57,150 | - | 750 | 13,900 | 8,900 | - | 1,100 | 279,692 |
| 2530 WAREHOUSING/DISTRIBUTING | 537,172 | 160,610 | 5,000 | 6,400 | 5,200 | 4,600 | 29,000 | 11,500 | 759,482 |
| 2535 WAREHOUSE INVENTORY ADJ | - | - | - | - | - | 5,000 | - | - | 5,000 |
| 2540 PRINT/PUBLISH/DUPLICATE | - | - | - | 7,315 | - | 3,842 | - | - | 11,157 |
| 2600 MAINTENANCE & OPERATIONS | 8,969,507 | 2,912,101 | 12,145 | 1,033,722 | 34,880 | 6,001,142 | 30,343 | 129,571 | 19,123,411 |
| 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 | 646,554 | 170,641 | - | 120 | 1,432 | 50 | 330 | 240 | 819,367 |
| 2620 ENVIRONMENTAL SERVICES | 390,507 | 119,256 | 8,000 | 209,600 | 3,894 | 3,900 | 3,800 | 5,600 | 744,557 |
| 2625 ENERGY - PHASE II | - | - | - | 2,000 | - | - | - | - | 2,000 |
| 2627 ENERGY - PHASE I | - | - | 2,000 | - | - | - | - | - | 2,000 |
| 2660 SECURITY SERVICES | 908,340 | 310,462 | 2,000 | - | - | 8,000 | - | 5,000 | 1,233,802 |
| 2800 CENTRAL SUPPORT SERVICES | 30,840 | 515 | 80,000 | - | - | - | - | - | 111,355 |
| 2811 PLANNING SERVICES | - | - | 125,000 | - | - | - | - | - | 125,000 |
| 2814 RESEARCH/EVALUATION SERVICES | 129,971 | 37,724 | 7,500 | - | 4,250 | 10,250 | 500 | 3,000 | 193,195 |
| 2820 COMMUNICATION SERVICES | 303,312 | 84,954 | 47,000 | - | 9,230 | 7,551 | - | 11,800 | 463,847 |
| 2830 HUMAN RESOURCES | 1,262,063 | 346,201 | 39,972 | 1,000 | 7,950 | 16,960 | 535 | 7,558 | 1,682,239 |
| 2832 RECRUITMENT/PLACEMENT SSERVICE | 51,914 | 17,589 | 55,000 | - | - | 98,000 | - | 15,000 | 237,503 |
| 2834 INSVC TRAINING NON-CERT | - | - | - | - | 1,604 | - | - | - | 1,604 |
| 2835 EMPLOYEE INSURANCE SERVICES | - | - | 9,000 | - | 350 | 300 | 50 | 150 | 9,850 |
| 2839 HORIZONTALS/RECLASS/BVEA | 3,172 | 608 | - | - | - | - | - | - | 3,780 |
| 2841 SUPERVISING INFO SYS SERVICES | 451,980 | 121,713 | 150,290 | 5,500 | 49,541 | 20,500 | 50,000 | 10,500 | 860,024 |
| 2843 PROGRAMMING SERVICES | 969,975 | 266,448 | 70,000 | 1,185,000 | 8,225 | 7,200 | 3,000 | 50 | 2,509,898 |
| 2844 OPERATIONS SERVICES | 553,034 | 155,695 | 40,000 | 163,363 | 71,250 | 41,250 | 50,000 | 50 | 1,074,642 |
| 2845 TELECOMMUNICATIONS | 79,277 | 22,203 | 2,500 | 153,813 | 180,000 | - | 14,759 | 350 | 452,902 |
| 2849 OTHER INFORMATION SERVICES | 619,455 | 188,394 | 5,000 | - | 28,000 | 26,000 | 3,000 | 2,000 | 871,849 |
| 2850 RISK MANAGEMENT SERVICES | - | - | - | - | 320,000 | - | - | - | 320,000 |
| 2890 OTHER SUPPORT SERVICES CENTRAL | 96,356 | 24,879 | 2,539 | 450 | 1,650 | 8,228 | 3,000 | 3,250 | 140,352 |
| 2900 OTHER SUPPORT SERVICES | - | - | - | - | - | - | - | 139,618 | 139,618 |
| 3230 PRINT SHOP DISTRICT | 135,375 | 45,512 | - | 96,198 | 250 | 75,500 | - | (352,835) | - |
| 8916 JITSUYGO HIGH SCH PROGRAM | 1,111 | 211 | 8,553 | - | - | 800 | - | 400 | 11,075 |
| PROJECT TOTAL | 140,183,427 | 39,825,748 | 5,458,840 | 3,514,890 | 1,324,509 | 11,610,027 | 537,248 | 249,660 | \$ 202,704,349 |



Project/Program Budgets by Object (continued)

Project Detail (continued)

| PROJECT PROGRAM | SALARIES | BENEFITS | PROF/TECH SERVICES | PROPERTY SERVICES | OTHER SERVICES | SUPPLIES | EQUIPMENT | OTHER USES | 2014-15 REVISED BUDGET |
|---------------------------------------|------------------|----------------|-----------------------|----------------------|-------------------|---------------|-----------|---------------|------------------------------|
| 0013 K-3 LITERACY | | | | | | | | | |
| 0010 GEN ELEMENTARY ED | 69,547 | 19,734 | - | - | - | 300 | - | - | \$ 89,581 |
| 2210 IMPROVEMENT INSTRUCT SVCS | 237,825 | 65,584 | - | - | - | - | - | - | 303,409 |
| PROJECT TOTAL | 307,372 | 85,318 | - | - | - | 300 | - | - | \$ 392,990 |
| 0017 ELEMENTARY LITERACY | | | | | | | | | |
| 0010 GEN ELEMENTARY ED | 1,943,120 | 550,735 | - | - | - | - | - | - | \$ 2,493,855 |
| 0060 INTEGRATED EDUCATION | 34,982 | 9,906 | - | - | - | - | - | - | 44,888 |
| 2210 IMPROVEMENT INSTRUCT SVCS | - | - | - | - | - | 12,175 | - | - | 12,175 |
| PROJECT TOTAL | 1,978,102 | 560,641 | - | - | - | 12,175 | - | - | \$ 2,550,918 |
| 0021 CHOICE | | | | | | | | | |
| 0020 GEN MIDDLE EDUCATION | 349,816 | 99,058 | - | - | - | 600 | - | - | \$ 449,474 |
| PROJECT TOTAL | 349,816 | 99,058 | - | - | - | 600 | - | - | \$ 449,474 |
| 0027 MIDDLE LEVEL LITERACY | | | | | | | | | |
| 0020 GEN MIDDLE EDUCATION | 361,738 | 102,433 | - | - | - | - | - | - | \$ 464,171 |
| PROJECT TOTAL | 361,738 | 102,433 | - | - | - | - | - | - | \$ 464,171 |
| 0031 DROPOUT PREVENTION | | | | | | | | | |
| 0020 GEN MIDDLE EDUCATION | - | - | 18,000 | - | - | - | - | - | \$ 18,000 |
| 0030 GEN HIGH SCHOOL EDUCATION | 619,512 | 175,446 | 16,242 | - | - | - | - | - | 811,200 |
| 1930 HIGH SPONSOR STUDENT ACT | 1,226 | 233 | - | - | - | - | - | - | 1,459 |
| 2100 SUPPORT SERVICES STUDENT | - | - | 452,983 | - | - | - | - | - | 452,983 |
| 2112 ATTENDANCE SERVICES | 167,888 | 46,865 | - | - | - | - | - | - | 214,753 |
| 2113 SOCIAL WORK SERVICES | 146,867 | 53,690 | - | - | - | - | - | - | 200,557 |
| PROJECT TOTAL | 935,493 | 276,234 | 487,225 | - | - | - | - | - | \$ 1,698,952 |
| 0034 CONNECTIONS | | | | | | | | | |
| 0030 GEN HIGH SCHOOL ED | 209,892 | 59,437 | - | - | - | 495 | - | - | \$ 269,824 |
| PROJECT TOTAL | 209,892 | 59,437 | - | - | - | 495 | - | - | \$ 269,824 |
| 0035 MULTI-CULTURAL | | | | | | | | | |
| 0030 GEN HIGH SCHOOL ED | 111,944 | 31,696 | - | - | - | - | - | - | \$ 143,640 |
| PROJECT TOTAL | 111,944 | 31,696 | - | - | - | - | - | - | \$ 143,640 |
| 0036 SECONDARY LEVEL LITERACY | | | | | | | | | |
| 0030 GEN HIGH SCHOOL ED | 351,790 | 99,631 | - | - | - | - | - | - | \$ 451,421 |
| PROJECT TOTAL | 351,790 | 99,631 | - | - | - | - | - | - | \$ 451,421 |
| 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 | 5,140 | 975 | 23,793 | - | 4,897 | - | - | - | \$ 34,805 |
| PROJECT TOTAL | 5,140 | 975 | 23,793 | - | 4,897 | - | - | - | \$ 34,805 |
| 0039 ADVANCED PLACEMENT | | | | | | | | | |
| 0020 GEN MIDDLE EDUCATION | 41,978 | 11,886 | - | - | - | - | - | - | \$ 53,864 |
| 0030 GEN HIGH SCHOOL EDUCATION | 41,978 | 11,886 | - | - | - | - | - | - | 53,864 |
| PROJECT TOTAL | 83,956 | 23,772 | - | - | - | - | - | - | \$ 107,728 |
| 0040 AVID | | | | | | | | | |
| 0020 GEN MIDDLE EDUCATION | 1,799 | 341 | 20,000 | - | 28,168 | 95 | - | 12,800 | \$ 63,203 |
| 0030 GEN HIGH SCHOOL EDUCATION | 27,818 | 7,894 | - | - | - | - | - | - | 35,712 |
| 2213 STAFF DEVELOPMENT | - | - | 6,000 | - | - | - | - | - | 6,000 |
| PROJECT TOTAL | 29,617 | 8,235 | 26,000 | - | 28,168 | 95 | - | 12,800 | \$ 104,915 |
| 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 | 2014-15 REVISED BUDGET |
|---|----------------|----------------|-----------------------|----------------------|-------------------|---------------|-----------|---------------|------------------------------|
| 0067 INTERDISCIPLINARY ED | | | | | | | | | |
| 0020 GEN MIDDLE EDUCATION | - | - | - | - | - | 600 | - | - | \$ 600 |
| 0030 GEN HIGH SCHOOL EDUCATION | - | - | - | - | - | 432 | - | - | 432 |
| PROJECT TOTAL | - | - | - | - | - | 1,032 | - | - | \$ 1,032 |
| 0068 INTERDISCIPLINARY ED | | | | | | | | | |
| 0020 GEN MIDDLE EDUCATION | - | - | - | - | - | 600 | - | - | \$ 600 |
| 0030 GEN HIGH SCHOOL EDUCATION | - | - | 301 | - | - | 131 | - | - | 432 |
| PROJECT TOTAL | - | - | 301 | - | - | 731 | - | - | \$ 1,032 |
| 0069 INTERDISCIPLINARY ED | | | | | | | | | |
| 0020 GEN MIDDLE EDUCATION | - | - | - | - | - | 130 | - | - | \$ 130 |
| PROJECT TOTAL | - | - | - | - | - | 130 | - | - | \$ 130 |
| 0071 TALENTED & GIFTED (SRA) | | | | | | | | | |
| 0070 TALENTED AND GIFTED | 3,824 | 625 | 300 | - | - | 9,032 | - | - | \$ 13,781 |
| 0550 SPEECH | - | - | - | - | - | 1,255 | - | - | 1,255 |
| PROJECT TOTAL | 3,824 | 625 | 300 | - | - | 10,287 | - | - | \$ 15,036 |
| 0072 TALENTED AND GIFTED | | | | | | | | | |
| 0070 TALENTED AND GIFTED | 280,405 | 129,072 | - | - | - | 602 | - | - | \$ 410,079 |
| 1090 OTHER INDUST ARTS/TECH | 69,578 | 19,738 | 20,000 | - | - | - | - | - | 109,316 |
| 1900 STUDENT ACTIVITIES | 3,106 | 596 | - | - | 1,000 | - | - | - | 4,702 |
| 2237 ADMIN TAG PROGRAMS | - | - | - | - | 882 | 6,194 | - | 1,500 | 8,576 |
| PROJECT TOTAL | 353,089 | 149,406 | 20,000 | - | 1,882 | 6,796 | - | 1,500 | \$ 532,673 |
| 0073 TAG - DISTRICT PROGRAMS | | | | | | | | | |
| 0070 TALENTED AND GIFTED | 243,345 | 69,049 | - | - | 118,394 | 10,000 | - | - | \$ 440,788 |
| 1900 STUDENT ACTIVITIES | 8,630 | 1,655 | - | - | 250 | 4,350 | - | 1,100 | 15,985 |
| 2200 SUPPORT SERVICES - INSTRUCTIONA | - | - | - | - | - | - | - | 12,200 | 12,200 |
| 2237 ADMIN TAG PROGRAMS | 95,058 | 29,442 | - | - | 4,000 | 30,299 | - | - | 158,799 |
| PROJECT TOTAL | 347,033 | 100,146 | - | - | 122,644 | 44,649 | - | 13,300 | \$ 627,772 |
| 0080 SUMMER OPTIONS | | | | | | | | | |
| 0030 GEN HIGH SCHOOL EDUCATION | 16,385 | 3,107 | 6,000 | - | - | 1,000 | - | 1,000 | \$ 27,492 |
| 2410 PRINCIPAL'S OFFICE | 13,677 | 2,593 | - | - | - | - | - | - | 16,270 |
| PROJECT TOTAL | 30,062 | 5,700 | 6,000 | - | - | 1,000 | - | 1,000 | \$ 43,762 |
| 0081 SUMMER CHS | | | | | | | | | |
| 0030 GEN HIGH SCHOOL EDUCATION | 4,858 | 921 | - | - | - | - | - | - | \$ 5,779 |
| PROJECT TOTAL | 4,858 | 921 | - | - | - | - | - | - | \$ 5,779 |
| 0082 SUMMER CHS JULY WARRIORS/IB | | | | | | | | | |
| 0030 GEN HIGH SCHOOL EDUCATION | 10,085 | 1,912 | - | - | - | - | - | - | \$ 11,997 |
| PROJECT TOTAL | 10,085 | 1,912 | - | - | - | - | - | - | \$ 11,997 |
| 0083 SUMMER BHS PANTHER RISING | | | | | | | | | |
| 0030 GEN HIGH SCHOOL EDUCATION | 5,043 | 956 | - | - | - | - | - | - | \$ 5,999 |
| PROJECT TOTAL | 5,043 | 956 | - | - | - | - | - | - | \$ 5,999 |
| 0084 SUMMER FHS KNIGHTS | | | | | | | | | |
| 0030 GEN HIGH SCHOOL EDUCATION | 10,581 | 2,006 | - | - | - | - | - | - | \$ 12,587 |
| PROJECT TOTAL | 10,581 | 2,006 | - | - | - | - | - | - | \$ 12,587 |
| 0089 SUMMER ONLINE | | | | | | | | | |
| 0020 GEN MIDDLE EDUCATION | - | - | - | - | 4,000 | - | - | - | \$ 4,000 |
| 0030 GEN HIGH SCHOOL EDUCATION | 71,425 | 13,543 | 4,032 | - | 54,055 | - | - | - | 143,055 |
| 2190 INSTRUCTIONAL SUPPORT SERVICES | 3,701 | 702 | - | - | - | - | - | - | 4,403 |
| 2410 PRINCIPAL'S OFFICE | - | - | - | - | 200 | 300 | - | 300 | \$ 800 |
| PROJECT TOTAL | 75,126 | 14,245 | 4,032 | - | 58,255 | 300 | - | 300 | \$ 152,258 |



Project/Program Budgets by Object (continued)

Project Detail (continued)

| PROJECT PROGRAM | SALARIES | BENEFITS | PROF/TECH SERVICES | PROPERTY SERVICES | OTHER SERVICES | SUPPLIES | EQUIPMENT | OTHER USES | 2014-15 REVISED BUDGET |
|--|------------------|------------------|-----------------------|----------------------|-------------------|---------------|--------------|---------------|------------------------------|
| 0095 PARTNERS IN EDUCATION | | | | | | | | | |
| 2200 INSTRUCTIONAL STAFF SPRT | (58,143) | 57,143 | - | - | 500 | 500 | - | - | \$ - |
| PROJECT TOTAL | (58,143) | 57,143 | - | - | 500 | 500 | - | - | \$ - |
| 0137 FAMILY ADVOCATE PROGRAM | | | | | | | | | |
| 2113 SOCIAL WORK SERVICES | 99,923 | 36,529 | - | - | - | - | - | - | \$ 136,452 |
| PROJECT TOTAL | 99,923 | 36,529 | - | - | - | - | - | - | \$ 136,452 |
| 0660 ENGLISH AS 2ND LANGUAGE | | | | | | | | | |
| 0010 GEN ELEMENTARY ED | 3,029,126 | 836,245 | - | - | - | 8,015 | - | - | \$ 3,873,386 |
| 0020 GEN MIDDLE EDUCATION | 918,045 | 253,329 | - | - | - | 10,248 | - | 161 | 1,181,783 |
| 0030 GEN HIGH SCHOOL EDUCATION | 734,534 | 202,768 | 400 | - | - | 9,945 | - | - | 947,647 |
| 0090 OTHER GEN EDUCATION | 4,270 | 810 | 692 | - | - | 53,763 | - | 865 | 60,400 |
| 2214 EVALUATION INSTRUCT SVCS | 24,521 | 7,903 | - | - | - | - | - | - | 32,424 |
| PROJECT TOTAL | 4,710,496 | 1,301,055 | 1,092 | - | - | 81,971 | - | 1,026 | \$ 6,095,640 |
| 2001 IB PROGRAM | | | | | | | | | |
| 0010 GEN ELEMENTARY ED | - | - | 3,000 | - | 23,500 | 1,000 | - | 13,600 | \$ 41,100 |
| 0030 GEN HIGH SCHOOL EDUCATION | 124,745 | 35,399 | - | - | 6,000 | 6,000 | - | 20,000 | 192,144 |
| 2212 CURRICULUM DEVELOPMENT | - | - | 700 | - | - | - | - | - | 700 |
| PROJECT TOTAL | 124,745 | 35,399 | 3,700 | - | 29,500 | 7,000 | - | 33,600 | \$ 233,944 |
| 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 | 101,072 | 38,323 | 794 | - | - | 14,871 | - | - | \$ 155,060 |
| PROJECT TOTAL | 101,072 | 38,323 | 794 | - | - | 14,871 | - | - | \$ 155,060 |
| 2191 ADA/504 SERVICES | | | | | | | | | |
| 2100 SUPPORT SERVICES-STUDENT | 67,948 | 29,020 | 12,500 | - | - | 5,000 | - | - | \$ 114,468 |
| PROJECT TOTAL | 67,948 | 29,020 | 12,500 | - | - | 5,000 | - | - | \$ 114,468 |
| 2204 RECRUITMENT | | | | | | | | | |
| 2832 RECRUITMENT/PLACEMENT | 51,176 | 16,214 | - | - | 2,780 | - | - | - | \$ 70,170 |
| PROJECT TOTAL | 51,176 | 16,214 | - | - | 2,780 | - | - | - | \$ 70,170 |
| 2205 INDUCTION | | | | | | | | | |
| 2200 INSTRUCTIONAL STAFF SPRT | 102,845 | 24,130 | - | - | 1,887 | 2,402 | - | 1,000 | \$ 132,264 |
| PROJECT TOTAL | 102,845 | 24,130 | - | - | 1,887 | 2,402 | - | 1,000 | \$ 132,264 |
| 2207 TECHNOLOGY SPECIALISTS | | | | | | | | | |
| 2220 MEDIA SUPPORT SERVICES | 707,373 | 239,723 | - | - | - | - | - | - | \$ 947,096 |
| PROJECT TOTAL | 707,373 | 239,723 | - | - | - | - | - | - | \$ 947,096 |
| 2215 CULTURAL DIVERSITY | | | | | | | | | |
| 2200 INSTRUCTIONAL STAFF SPRT | 6,888 | 1,306 | 14,128 | - | 3,742 | 33,063 | - | 6,000 | \$ 65,127 |
| PROJECT TOTAL | 6,888 | 1,306 | 14,128 | - | 3,742 | 33,063 | - | 6,000 | \$ 65,127 |
| 2216 FIRST AID TRAINING | | | | | | | | | |
| 2200 INSTRUCTIONAL STAFF SPRT | 5,140 | 975 | - | - | - | 1,500 | - | 5,904 | \$ 13,519 |
| PROJECT TOTAL | 5,140 | 975 | - | - | - | 1,500 | - | 5,904 | \$ 13,519 |
| 2218 CURRICULUM DEVELOPMENT COUNCIL | | | | | | | | | |
| 2212 CURRICULUM DEVELOPMENT | 2,837 | 6,938 | - | - | - | - | - | - | \$ 9,775 |
| PROJECT TOTAL | 2,837 | 6,938 | - | - | - | - | - | - | \$ 9,775 |
| 2236 SUPERVISION-LIT/LANG | | | | | | | | | |
| 2200 INSTRUCTIONAL STAFF SPRT | 383,680 | 114,254 | - | 2,681 | 9,729 | 3,566 | - | 765 | \$ 514,675 |
| 2212 CURRICULUM DEVELOPMENT | 3,173 | 609 | 1,411 | - | 742 | - | - | - | 5,935 |
| 2214 EVALUATION INSTRUCT SVCS | 1,028 | 197 | 4,000 | - | - | 3,614 | - | - | 8,839 |
| PROJECT TOTAL | 387,881 | 115,060 | 5,411 | 2,681 | 10,471 | 7,180 | - | 765 | \$ 529,449 |
| 2391 ELEM EDUCATION SUPPORT | | | | | | | | | |
| 2300 ADMIN GEN SUPPORT SVCS | 243,618 | 62,349 | - | 1,300 | 7,000 | 3,681 | 500 | 2,650 | \$ 321,098 |
| PROJECT TOTAL | 243,618 | 62,349 | - | 1,300 | 7,000 | 3,681 | 500 | 2,650 | \$ 321,098 |
| 2393 SECONDARY ED SUPPORT | | | | | | | | | |
| 2300 ADMIN GEN SUPPORT SVCS | 281,089 | 73,052 | 2,000 | 1,700 | 18,500 | 7,340 | 1,500 | 5,647 | \$ 390,828 |
| PROJECT TOTAL | 281,089 | 73,052 | 2,000 | 1,700 | 18,500 | 7,340 | 1,500 | 5,647 | \$ 390,828 |
| 2395 BVSD FOUNDATION SUPPORT | | | | | | | | | |
| 2300 ADMIN GEN SUPPORT SVCS | - | - | - | - | - | 30,000 | - | - | \$ 30,000 |
| PROJECT TOTAL | - | - | - | - | - | 30,000 | - | - | \$ 30,000 |
| 2491 SCHOOL LEVEL SUPPORT | | | | | | | | | |
| 2400 SCHOOL ADMIN SUPPORT SVC | 14,239 | 2,888 | 30,195 | - | 6,840 | 11,000 | - | 2,000 | \$ 67,162 |
| PROJECT TOTAL | 14,239 | 2,888 | 30,195 | - | 6,840 | 11,000 | - | 2,000 | \$ 67,162 |
| 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 | 2014-15 REVISED BUDGET |
|--|--------------------|-------------------|-----------------------|----------------------|-------------------|-------------------|----------------|----------------|------------------------------|
| 2621 HAZARDOUS ENVIRONMENT SERVICES | | | | | | | | | |
| 2620 ENVIRONMENTAL SERVICES | 92,256 | 27,291 | - | - | 1,000 | - | - | - | \$ 120,547 |
| PROJECT TOTAL | 92,256 | 27,291 | - | - | 1,000 | - | - | - | \$ 120,547 |
| 2834 SUBSTITUTE OFFICE | | | | | | | | | |
| 2830 HUMAN RESOURCES | 56,146 | 17,167 | - | - | - | - | - | - | \$ 73,313 |
| PROJECT TOTAL | 56,146 | 17,167 | - | - | - | - | - | - | \$ 73,313 |
| 3120 STATE VOCATIONAL ED | | | | | | | | | |
| 0030 GEN HIGH SCHOOL EDUCATION | 872,920 | 256,223 | - | 6,740 | - | 26,576 | - | - | \$ 1,162,459 |
| 0033 TEEN PARENTING PROGRAM | 287,881 | 112,210 | 11,836 | - | 1,200 | 7,123 | - | 500 | 420,750 |
| 0166 TURF MANAGEMENT | 34,774 | 9,868 | - | - | - | 5,800 | - | - | 50,442 |
| 0300 BUSINESS EDUCATION | - | - | - | - | - | 7,412 | - | - | 7,412 |
| 0400 MARKETING/DISTRIBUTIVE E | - | - | - | - | - | 2,091 | - | - | 2,091 |
| 0424 FINANCE AND CREDIT | - | - | - | - | - | 2,750 | - | 253 | 3,003 |
| 0741 NURSING ASSISTING | - | - | - | - | - | 2,500 | - | 129 | 2,629 |
| 0790 OTHER HEALTH OCCUPATIONS | - | - | - | - | - | 500 | - | 94 | 594 |
| 0920 HOME ECONOMICS, FAMILY FOCUS | - | - | - | - | - | 3,228 | - | - | 3,228 |
| 0921 HOME EC COMPREHENSIVE | - | - | - | - | - | 8,459 | - | - | 8,459 |
| 0929 OTHER HOME EC | - | - | - | - | - | 902 | - | - | 902 |
| 0936 COSMETOLOGY | 179,653 | 56,841 | - | - | - | 13,643 | - | 250 | 250,387 |
| 0939 OTHER OCCUP PREPARATION | - | - | - | - | 900 | 1,000 | - | 500 | 2,400 |
| 1000 INDUST ARTS/TECHNOLOGY | - | - | - | - | - | 827 | - | - | 827 |
| 1010 CONSTRUCTION | - | - | - | - | - | 2,500 | - | 324 | 2,824 |
| 1022 GRAPHIC ARTS | 69,547 | 19,734 | - | - | - | 5,000 | - | 322 | 94,603 |
| 1030 DRAFTING | - | - | - | - | - | 3,500 | - | 250 | 3,750 |
| 1070 AUTO MECHANICS | - | - | 1,000 | - | - | 11,500 | - | 322 | 12,822 |
| 1089 COLLISION REPAIR | 69,000 | 19,629 | 1,000 | - | - | 13,500 | - | 324 | 103,453 |
| 1600 TECHNICAL EDUCATION/COMP TECH | - | - | - | - | - | 736 | - | - | 736 |
| 1610 COMPUTER APPLICATIONS CI | - | - | - | - | - | 2,500 | - | 254 | 2,754 |
| 1690 OTHER COMPUTER TECHNOLOGY | - | - | - | - | - | 2,500 | - | 254 | 2,754 |
| 1930 HIGH SPONSOR STUDENT ACT | 68,544 | 12,996 | - | - | - | - | - | - | 81,540 |
| 2122 COUNSELING SERVICES | 77,701 | 21,298 | - | - | - | 125 | - | 194 | 99,318 |
| 2134 NURSING SERVICES | 45,350 | 13,817 | - | - | - | - | - | - | 59,167 |
| 2222 LIBRARY SUPPORT SVCS | - | - | - | - | - | 5,000 | - | 318 | 5,318 |
| 2410 PRINCIPAL'S OFFICE | 189,142 | 61,977 | - | 8,205 | - | 10,000 | - | 526 | 269,850 |
| PROJECT TOTAL | 1,894,512 | 584,593 | 13,836 | 14,945 | 2,100 | 139,672 | - | 4,814 | \$ 2,654,472 |
| 3130 STATE ECEA SPECIAL ED | | | | | | | | | |
| 0092 ESY EXTENDED SCHOOL YEAR | 124,030 | 68,547 | 4,325 | - | 800 | 4,045 | - | - | \$ 201,747 |
| 0093 HOMEBOUND/HOSPITAL | 24,548 | 11,102 | - | - | - | - | - | - | 35,650 |
| 1700 SPECIAL EDUCATION | 15,247,641 | 4,790,003 | 11,808 | 11,039 | 602,726 | 58,840 | 19,509 | 13,485 | 20,755,051 |
| 1710 PHYS DISABILITY | 964,383 | 276,884 | - | - | - | - | - | - | 1,241,267 |
| 1720 VISUAL DISABILITY | 116,363 | 32,550 | - | - | - | - | - | - | 148,913 |
| 1730 HEARING DISABILITY | 552,316 | 170,878 | - | - | - | 306 | - | - | 723,500 |
| 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 | 1,961,716 | 545,735 | - | - | - | - | - | - | 2,507,451 |
| 1780 MULTIPLE DISABILITIES | - | - | - | - | - | 233 | - | - | 233 |
| 1790 OTHER DISABILITIES | - | - | - | - | - | 889 | - | - | 889 |
| 1791 PRESCH DISABILITY CHILD | 1,154,346 | 377,580 | 173 | - | 246,809 | - | - | - | 1,778,908 |
| 2113 SOCIAL WORK SERVICES | 1,041,941 | 277,357 | - | - | - | - | - | - | 1,319,298 |
| 2123 COUNSELING SERVICES | 582,210 | 158,996 | - | - | - | - | - | - | 741,206 |
| 2140 PSYCHOLOGICAL SERVICES | 1,617,204 | 435,151 | - | - | - | - | - | - | 2,052,355 |
| 2153 AUDIOLOGY SERVICES | 69,547 | 19,734 | - | - | - | - | - | - | 89,281 |
| 2213 STAFF DEVELOPMENT | - | - | 30,150 | - | 2,575 | 3,460 | - | - | 36,185 |
| 2231 ADMIN SPED SPECIAL ED | 204,084 | 65,375 | - | - | - | - | - | 70,675 | 340,134 |
| PROJECT TOTAL | 23,660,329 | 7,229,892 | 46,456 | 11,039 | 852,910 | 70,000 | 19,509 | 84,160 | \$ 31,974,295 |
| 3150 STATE TALENTED & GIFTED | | | | | | | | | |
| 0070 TALENTED AND GIFTED | 95,467 | 27,031 | - | - | - | - | - | - | \$ 122,498 |
| 1909 FAIRS AND COMPETITIONS | 8,985 | 2,363 | - | - | - | - | - | - | 11,348 |
| 2237 ADMIN TAG PROGRAMS | 87,311 | 22,492 | 9,000 | - | - | 56,540 | - | - | 175,343 |
| PROJECT TOTAL | 191,763 | 51,886 | 9,000 | - | - | 56,540 | - | - | \$ 309,189 |
| GRAND TOTAL | 178,356,366 | 51,375,188 | 6,317,071 | 3,554,155 | 2,420,630 | 12,161,337 | 558,757 | 424,826 | \$ 255,400,712 |



Authorized Positions

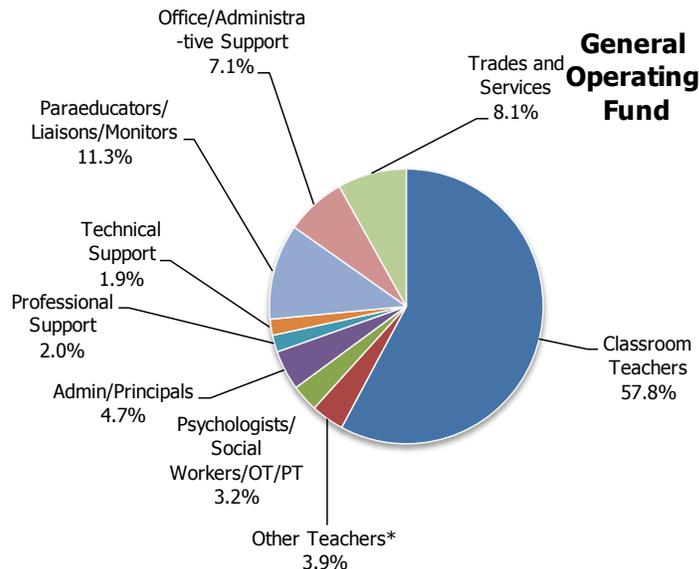
| | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|-------------------------------------|------------------|------------------|------------------|------------------|
| Classroom Teachers | 1,622.134 | 1,575.613 | 1,555.763 | 1,543.459 |
| Other Teachers* | 113.281 | 100.382 | 103.084 | 105.284 |
| Psychologists/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

* Other Teachers- Temporary Assignments, Media Specialists & Counselors

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

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|-----------------------------|----------------|----------------|----------------|-----------------|
| | Audited | Audited | Audited | Budgeted |
| TOTAL STUDENT FTE | 28,317.5 | 28,536.3 | 28,952.7 | 29,398.4 |
| STUDENT FTE (Less Charters) | 26,033.9 | 26,250.7 | 26,660.0 | 27,133.2 |
| CHARTER STUDENT FTE | 2,283.6 | 2,285.6 | 2,292.7 | 2,265.2 |

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



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



Location Budget by Object

| LOCATION | FTE | SALARIES | BENEFITS | PROF/TECH SERVICES | PROPERTY SERVICES | OTHER SERVICES | SUPPLIES | EQUIPMENT | OTHER USES | 2014-15 REVISED BUDGET |
|-------------------------------|----------------|-------------------|-------------------|--------------------|-------------------|----------------|------------------|---------------|---------------|------------------------|
| ELEMENTARY SCHOOLS | | | | | | | | | | |
| 101 CURR DEPT - ELEM LEVEL | 6.330 | 442,164 | 125,275 | - | - | - | 262,569 | - | - | \$ 830,008 |
| 102 RESERVES - ELEM LEVEL | 2.457 | 166,732 | 47,723 | 163,000 | - | 23,500 | 15,060 | - | 13,600 | 429,615 |
| 103 IT - ELEM LEVEL | 5.665 | 265,663 | 90,250 | - | - | - | - | - | - | 355,913 |
| 119 BEAR CREEK ELEMENTARY | 29.778 | 1,890,669 | 556,104 | - | 12,811 | 949 | 60,431 | 467 | 569 | 2,522,000 |
| 120 BIRCH ELEMENTARY | 33.057 | 1,985,395 | 596,522 | - | 39,794 | 1,553 | 74,841 | - | 1,275 | 2,699,380 |
| 124 COLUMBINE ELEMENTARY | 44.972 | 2,880,598 | 844,209 | 1,000 | 20,059 | 4,065 | 95,131 | 1,500 | 2,900 | 3,849,462 |
| 127 CREST VIEW ELEMENTARY | 43.839 | 2,801,758 | 822,059 | - | 16,687 | 2,266 | 93,538 | 774 | 503 | 3,737,585 |
| 130 DOUGLASS ELEMENTARY | 32.765 | 2,051,375 | 606,444 | - | 28,264 | 1,000 | 64,152 | - | - | 2,751,235 |
| 131 SANCHEZ ELEMENTARY | 37.452 | 2,316,575 | 689,756 | - | 26,152 | 2,900 | 80,185 | 800 | 600 | 3,116,968 |
| 132 EISENHOWER ELEMENTARY | 38.273 | 2,266,017 | 685,023 | 100 | 27,276 | 1,230 | 82,817 | 100 | 340 | 3,062,903 |
| 134 EMERALD ELEMENTARY | 33.694 | 2,038,449 | 610,267 | - | 18,381 | 1,442 | 88,755 | 2,006 | 4,653 | 2,763,953 |
| 136 FLATIRONS ELEMENTARY | 22.841 | 1,434,553 | 423,772 | - | 19,915 | 1,000 | 50,659 | - | 928 | 1,930,827 |
| 138 FOOTHILL ELEMENTARY | 39.696 | 2,466,189 | 730,838 | 350 | 22,680 | 2,060 | 99,901 | 1,500 | 1,000 | 3,324,518 |
| 141 GOLD HILL ELEMENTARY | 3.442 | 214,201 | 63,456 | - | 4,084 | 84 | 12,796 | - | 33 | 294,654 |
| 144 HEATHERWOOD ELEMENTARY | 31.873 | 1,951,609 | 582,094 | 1,373 | 20,697 | 1,247 | 102,361 | 745 | 3,561 | 2,663,687 |
| 147 JAMESTOWN ELEMENTARY | 3.377 | 206,792 | 61,643 | - | 1,760 | 84 | 18,004 | - | - | 288,283 |
| 150 KOHL ELEMENTARY | 38.756 | 2,362,941 | 705,916 | - | 17,827 | 1,240 | 75,415 | 1,400 | 900 | 3,165,639 |
| 153 LAFAYETTE ELEMENTARY | 46.511 | 2,851,852 | 850,172 | - | 18,143 | 1,456 | 77,020 | - | 2,500 | 3,801,143 |
| 154 RYAN ELEMENTARY | 34.803 | 2,123,006 | 634,112 | - | 21,974 | 2,072 | 55,312 | - | 1,100 | 2,837,576 |
| 156 FIRESIDE ELEMENTARY | 35.235 | 2,237,511 | 657,103 | - | 45,148 | 1,040 | 110,386 | - | 500 | 3,051,688 |
| 157 LOUISVILLE ELEMENTARY | 46.556 | 2,875,107 | 854,712 | - | 30,571 | 2,304 | 78,447 | 768 | 1,728 | 3,843,637 |
| 158 COAL CREEK ELEMENTARY | 30.027 | 1,922,939 | 563,494 | - | 17,948 | 1,295 | 55,066 | 580 | 886 | 2,562,208 |
| 161 BCSIS | 22.603 | 1,443,015 | 423,767 | 551 | 13,557 | 1,458 | 56,613 | - | 911 | 1,939,872 |
| 162 MAPLETON ELEMENTARY | 0.000 | - | - | - | 5,706 | - | 16,335 | - | - | 22,041 |
| 164 CREEKSIDE ELEMENTARY | 33.294 | 1,986,943 | 598,263 | - | 17,384 | 1,340 | 86,950 | - | 1,650 | 2,692,530 |
| 166 MESA ELEMENTARY | 25.450 | 1,560,469 | 465,371 | 552 | 14,799 | 1,587 | 67,476 | 387 | 2,625 | 2,113,266 |
| 169 NEDERLAND ELEMENTARY | 27.131 | 1,604,029 | 483,958 | - | 8,291 | 1,190 | 96,304 | - | 1,250 | 2,195,022 |
| 180 PIONEER ELEMENTARY | 44.844 | 2,803,019 | 828,313 | 1,394 | 23,690 | 1,640 | 109,213 | 500 | 2,804 | 3,770,573 |
| 185 SUPERIOR ELEMENTARY | 34.658 | 2,194,502 | 645,131 | - | 17,766 | 2,466 | 106,756 | - | 2,847 | 2,969,468 |
| 190 UNIVERSITY HILL ELEM | 40.524 | 2,506,460 | 743,873 | 1,269 | 13,199 | 1,066 | 90,146 | 113 | 313 | 3,356,439 |
| 192 HIGH PEAKS ELEMENTARY | 21.784 | 1,373,176 | 405,151 | 178 | 12,897 | 940 | 56,823 | - | 1,770 | 1,850,935 |
| 193 COMMUNITY MONTESSORI | 22.237 | 1,393,577 | 411,390 | - | 5,560 | 1,190 | 53,220 | - | 575 | 1,865,512 |
| 196 WHITTIER ELEMENTARY | 36.402 | 2,312,065 | 679,562 | - | 15,374 | 1,032 | 32,059 | - | 687 | 3,040,779 |
| LEVEL TOTAL | 950.326 | 58,929,350 | 17,485,723 | 169,767 | 558,394 | 66,696 | 2,424,741 | 11,640 | 53,008 | \$ 79,699,319 |
| MIDDLE SCHOOLS | | | | | | | | | | |
| 201 CURR DEPT - MIDDLE LEVEL | 13.106 | 916,161 | 259,506 | - | - | - | 325,716 | - | - | \$ 1,501,383 |
| 202 RESERVES - MIDDLE LEVEL | 1.923 | 128,477 | 37,136 | 44,000 | - | 28,248 | 95 | - | 12,800 | 250,756 |
| 203 IT - MIDDLE LEVEL | 4.668 | 220,876 | 74,743 | - | - | - | - | - | - | 295,619 |
| 225 BROOMFIELD HEIGHTS MIDDLE | 47.271 | 3,001,383 | 883,347 | 151 | 39,207 | 2,881 | 113,862 | 856 | 4,304 | 4,045,991 |
| 230 MANHATTAN MIDDLE | 50.967 | 3,250,483 | 954,765 | - | 44,039 | 2,641 | 157,116 | 401 | 4,263 | 4,413,708 |
| 240 CASEY MIDDLE | 52.789 | 3,473,661 | 1,008,265 | - | 33,952 | 3,076 | 65,309 | 1,067 | 2,157 | 4,587,487 |
| 250 CENTENNIAL MIDDLE | 46.102 | 3,083,025 | 889,686 | - | 25,710 | 3,085 | 133,194 | 2,675 | 3,666 | 4,141,041 |
| 252 ANGEVINE MIDDLE | 58.323 | 3,768,320 | 1,103,032 | - | 62,383 | 3,520 | 186,887 | - | 7,700 | 5,131,842 |
| 254 LOUISVILLE MIDDLE | 48.132 | 3,147,891 | 915,984 | - | 58,312 | 2,480 | 146,050 | 1,000 | 1,000 | 4,272,717 |
| 260 PLATT MIDDLE | 42.428 | 2,700,688 | 794,126 | 300 | 38,624 | 2,180 | 175,739 | 600 | 900 | 3,713,157 |
| 270 SOUTHERN HILLS MIDDLE | 40.617 | 2,630,906 | 768,257 | 525 | 36,248 | 2,831 | 146,263 | 2,148 | 3,098 | 3,590,276 |
| LEVEL TOTAL | 406.326 | 26,321,871 | 7,688,847 | 44,976 | 338,475 | 50,942 | 1,450,231 | 8,747 | 39,888 | \$ 35,943,977 |



Location Budget by Object (continued)

| LOCATION | FTE | SALARIES | PROF/TECH SERVICES | PROF/TECH SERVICES | PROPERTY SERVICES | OTHER SERVICES | SUPPLIES | EQUIPMENT | EQUIPMENT | 2014-15 REVISED BUDGET |
|-------------------------------------|----------------|-------------------|--------------------|--------------------|-------------------|----------------|------------------|---------------|---------------|------------------------|
| SENIOR HIGH SCHOOLS | | | | | | | | | | |
| 301 CURR DEPT - SENIOR LEVEL | 7.225 | 505,460 | 143,136 | - | - | - | 511,715 | - | - | \$ 1,160,311 |
| 302 RESERVES - SENIOR LEVEL | 6.404 | 444,560 | 127,114 | 70,788 | - | 226,859 | 8,000 | - | 20,400 | 897,721 |
| 303 IT-HIGH SCHOOL LEVEL | 4.667 | 220,834 | 74,730 | - | - | - | - | - | - | 295,564 |
| 310 BOULDER HIGH | 131.699 | 8,636,879 | 2,506,089 | 14,133 | 75,962 | 13,700 | 431,927 | 20,500 | 10,406 | 11,709,596 |
| 315 BROOMFIELD HIGH | 101.623 | 6,539,822 | 1,913,514 | - | 53,090 | 8,168 | 328,009 | 22,426 | 7,482 | 8,872,511 |
| 320 CENTAURUS HIGH | 86.122 | 5,686,930 | 1,648,975 | - | 63,521 | 12,611 | 326,520 | - | 11,567 | 7,750,124 |
| 330 FAIRVIEW HIGH | 136.552 | 8,720,265 | 2,560,954 | - | 91,702 | 10,789 | 452,731 | 4,078 | 11,882 | 11,852,401 |
| 350 NEW VISTA HIGH | 25.654 | 1,780,819 | 507,956 | 1,841 | 43,798 | 5,620 | 91,808 | 3,534 | 3,047 | 2,438,423 |
| 360 MONARCH HIGH | 107.765 | 7,080,818 | 2,055,597 | 1,241 | 32,748 | 7,579 | 368,631 | 14,771 | 14,744 | 9,576,129 |
| LEVEL TOTAL | 607.711 | 39,616,387 | 11,538,065 | 88,003 | 360,821 | 285,326 | 2,519,341 | 65,309 | 79,528 | \$ 54,552,780 |
| VOCATIONAL/TECHNICAL SCHOOLS | | | | | | | | | | |
| 440 ARAPAHOE RIDGE HIGH | 22.011 | 1,628,311 | 456,443 | 600 | 10,373 | 1,641 | 6,148 | - | 2,168 | \$ 2,105,684 |
| 461 BOULDER UNIVERSAL | 8.912 | 623,455 | 179,127 | - | - | - | - | - | - | 802,582 |
| 490 TECHNICAL ED CENTER | 31.520 | 1,660,253 | 531,541 | 13,836 | 42,164 | 2,100 | 312,532 | - | 4,814 | 2,567,240 |
| LEVEL TOTAL | 62.443 | 3,912,019 | 1,167,111 | 14,436 | 52,537 | 3,741 | 318,680 | - | 6,982 | \$ 5,475,506 |
| COMBINATION SCHOOLS | | | | | | | | | | |
| 502 MONARCH K-8 | 63.018 | 4,019,569 | 1,181,390 | - | 63,580 | 2,100 | 190,460 | - | 2,800 | \$ 5,459,899 |
| 503 NEDERLAND MIDDLE/SENIOR | 38.041 | 2,425,040 | 712,327 | - | 19,234 | 8,757 | 145,569 | 110 | 1,220 | 3,312,257 |
| 504 NEDERLAND MIDDLE | 0.000 | 10,934 | 2,073 | - | - | - | 2,115 | - | - | 15,122 |
| 505 ASPEN CREEK K-8 | 75.456 | 4,592,247 | 1,374,155 | 600 | 40,614 | 2,856 | 184,493 | - | 7,261 | 6,202,226 |
| 506 ELDORADO K-8 | 70.502 | 4,580,797 | 1,335,711 | - | 38,404 | 4,520 | 169,380 | 300 | 400 | 6,129,512 |
| 507 HALCYON | 4.412 | 307,093 | 87,108 | - | 6,823 | 110 | 1,103 | - | - | 402,237 |
| 508 BOULDER EXPLORE | 0.000 | - | - | - | - | - | 141,073 | - | - | 141,073 |
| 590 SUMMER SCHOOL | 0.000 | 60,629 | 11,495 | 6,000 | - | - | 1,000 | - | 1,000 | 80,124 |
| 595 ALTERNATIVE LEARNING OPTIONS | 2.000 | 270,791 | 65,609 | 6,552 | - | 97,685 | 300 | - | 300 | 441,237 |
| LEVEL TOTAL | 253.429 | 16,267,100 | 4,769,868 | 13,152 | 168,655 | 116,028 | 835,493 | 410 | 12,981 | \$ 22,183,687 |
| CHARTER SCHOOLS | | | | | | | | | | |
| 925 SUMMIT CHARTER | 0.300 | 21,818 | 6,103 | - | 6,200 | - | 61,404 | - | - | \$ 95,525 |
| 932 BOULDER PREP CHARTER | 1.000 | 72,727 | 20,344 | - | - | - | - | - | - | 93,071 |
| 952 HORIZONS K-8 CHARTER | 0.000 | - | - | - | 8,688 | - | 26,033 | - | - | 34,721 |
| 954 JUSTICE HIGH CHARTER | 1.000 | 72,727 | 20,344 | - | - | - | - | - | - | 93,071 |
| 956 PEAK TO PEAK CHARTER | 4.587 | 287,508 | 85,064 | - | - | - | - | - | - | 372,572 |
| LEVEL TOTAL | 6.887 | 454,780 | 131,855 | - | 14,888 | - | 87,437 | - | - | \$ 688,960 |
| CENTRALIZED SERVICES | | | | | | | | | | |
| 602 SUPERINTENDENT'S OFFICE | | | | | | | | | | |
| 0090 OTHER GEN EDUCATION | 0.000 | 3,906 | 740 | - | - | - | - | - | - | \$ 4,646 |
| 2300 ADMIN GEN SUPPORT SVCS | 0.000 | - | - | - | - | - | 30,000 | - | - | 30,000 |
| 2321 SUPERINTENDENT | 2.800 | 346,532 | 85,612 | 65 | 1,260 | 32,452 | 7,937 | 2,000 | 48,050 | 523,908 |
| 2322 COMMUNITY RELATIONS | 0.000 | - | - | 100,000 | - | - | - | - | - | 100,000 |
| 2811 PLANNING SERVICES | 0.000 | - | - | 125,000 | - | - | - | - | - | 125,000 |
| LOCATION TOTAL | 2.800 | 350,438 | 86,352 | 225,065 | 1,260 | 32,452 | 37,937 | 2,000 | 48,050 | \$ 783,554 |
| 603 DEPUTY SUPERINTENDENT | | | | | | | | | | |
| 2100 SUPPORT SERVICES STUDENTS | 0.000 | - | - | 452,983 | - | - | - | - | - | \$ 452,983 |
| 2321 SUPERINTENDENT | 2.000 | 250,775 | 62,129 | 55,000 | 600 | 13,400 | 6,800 | - | 3,700 | 392,404 |
| LOCATION TOTAL | 2.000 | 250,775 | 62,129 | 507,983 | 600 | 13,400 | 6,800 | - | 3,700 | \$ 845,387 |
| 604 LEGAL COUNSEL OFFICE | | | | | | | | | | |
| 2100 SUPPORT SERVICES-STUDENTS | 0.500 | 67,948 | 29,020 | 12,500 | - | - | 5,000 | - | - | \$ 114,468 |
| 2315 LEGAL SERVICES | 1.800 | 189,594 | 47,881 | 54,977 | - | 2,500 | 3,650 | - | 500 | 299,102 |
| LOCATION TOTAL | 2.300 | 257,542 | 76,901 | 67,477 | - | 2,500 | 8,650 | - | 500 | \$ 413,570 |



Location Budget by Object (continued)

| LOCATION | FTE | SALARIES | PROF/TECH SERVICES | PROF/TECH SERVICES | PROPERTY SERVICES | OTHER SERVICES | SUPPLIES | EQUIPMENT | EQUIPMENT | 2014-15 REVISED BUDGET |
|---|----------------|------------------|--------------------|--------------------|-------------------|----------------|---------------|---------------|---------------|------------------------|
| 605 CURRICULUM, ASSESSMENT & INSTRUCTION | | | | | | | | | | |
| 2200 INSTRUCTIONAL STAFF SPRT | 1.000 | 48,124 | 15,629 | - | - | - | 14,737 | - | - | \$ 78,490 |
| 2210 IMPROVEMENT INSTRUC SVCS | 0.200 | 19,597 | 5,039 | - | - | 2,610 | - | - | - | 27,246 |
| 2211 ADMIN LEARNING SERVICES | 1.000 | 169,635 | 46,562 | - | 6,250 | 2,000 | 11,000 | - | 10,000 | 245,447 |
| 2212 CURRICULUM DEVELOPMENT | 0.000 | 2,837 | 6,938 | - | - | - | 1,500 | - | - | 11,275 |
| 2213 STAFF DEVELOPMENT | 0.000 | 17,073 | 3,237 | 3,473 | - | 1,000 | 2,214 | - | 3,773 | 30,770 |
| 2219 LEARNING MATERIALS CENTER | 1.000 | 44,540 | 14,940 | - | - | - | - | - | - | 59,480 |
| LOCATION TOTAL | 3.200 | 301,806 | 92,345 | 3,473 | 6,250 | 5,610 | 29,451 | - | 13,773 | \$ 452,708 |
| 606 BUSINESS SERVICES DIVISION | | | | | | | | | | |
| 2114 STUDENT ACCOUNTING SERVICES | 6.000 | 398,069 | 115,936 | 17,008 | 1,220 | 1,500 | 3,500 | - | 750 | \$ 537,983 |
| 2390 OTHER SUPPORT SERVICES | 2.000 | 230,700 | 58,278 | - | - | 3,200 | 1,500 | - | 900 | 294,578 |
| 2511 SUPERVISING BUSINESS SERVICES | 1.750 | 199,754 | 50,744 | - | - | - | - | - | - | 250,498 |
| LOCATION TOTAL | 9.750 | 828,523 | 224,958 | 17,008 | 1,220 | 4,700 | 5,000 | - | 1,650 | \$ 1,083,059 |
| 608 PLANNING & ASSESSMENT | | | | | | | | | | |
| 2214 EVALUATION INSTRUCT SVCS | 4.000 | 383,875 | 101,637 | 1,250 | - | - | - | - | - | \$ 486,762 |
| 2814 RESEARCH/EVALUATION SVCS | 2.000 | 129,971 | 37,724 | 7,500 | - | 4,250 | 10,250 | 500 | 3,000 | 193,195 |
| LOCATION TOTAL | 6.000 | 513,846 | 139,361 | 8,750 | - | 4,250 | 10,250 | 500 | 3,000 | \$ 679,957 |
| 609 VOCATIONAL ED ADMIN | | | | | | | | | | |
| 0030 GEN HIGH SCHOOL EDUCATION | 0.000 | 10,280 | 1,972 | - | - | - | 26,576 | - | - | \$ 38,828 |
| LOCATION TOTAL | 0.000 | 10,280 | 1,972 | - | - | - | 26,576 | - | - | \$ 38,828 |
| 610 PRESCHOOL ADMINISTRATION | | | | | | | | | | |
| 2200 INSTRUCTIONAL STAFF SPRT | 0.471 | 21,944 | 7,221 | - | - | - | - | - | - | \$ 29,165 |
| 2231 ADMIN SPED SPECIAL EDUC | 0.333 | 37,937 | 9,818 | - | - | - | - | - | - | 47,755 |
| LOCATION TOTAL | 0.804 | 59,881 | 17,039 | - | - | - | - | - | - | \$ 76,920 |
| 611 SPECIAL EDUCATION | | | | | | | | | | |
| 0092 ESY EXTENDED SCHOOL YEAR | 0.000 | 124,030 | 68,547 | 4,325 | - | 800 | 4,045 | - | - | \$ 201,747 |
| 0093 HOMEBOUND/HOSPITAL | 0.000 | 45,848 | 21,582 | - | - | - | - | - | - | 67,430 |
| 1700 SPECIAL EDUCATION | 24.626 | 1,765,554 | 496,750 | 11,808 | 9,585 | 602,516 | 38,560 | 19,509 | 13,485 | 2,957,767 |
| 1710 PHYS DISABILITY | 14.200 | 964,383 | 276,884 | - | - | - | - | - | - | 1,241,267 |
| 1720 VISUAL DISABILITY | 1.600 | 116,363 | 32,550 | - | - | - | - | - | - | 148,913 |
| 1730 HEARING DISABILITY | 9.700 | 552,316 | 170,878 | - | - | - | - | - | - | 723,194 |
| 1770 SPEECH/LANGUAGE DISABILITY | 26.500 | 1,961,716 | 545,735 | - | - | - | - | - | - | 2,507,451 |
| 1791 PRESCH DISABILITY CHILD | 1.100 | 75,755 | 21,614 | 173 | - | 246,809 | - | - | - | 344,351 |
| 2113 SOCIAL WORK SERVICES | 12.120 | 1,041,941 | 277,357 | - | - | - | - | - | - | 1,319,298 |
| 2123 COUNSELING SERVICES | 7.400 | 582,210 | 158,996 | - | - | - | - | - | - | 741,206 |
| 2140 PSYCHOLOGICAL SERVICES | 19.541 | 1,617,204 | 435,151 | - | - | - | - | - | - | 2,052,355 |
| 2153 AUDIOLOGY SERVICES | 1.000 | 69,547 | 19,734 | - | - | - | - | - | - | 89,281 |
| 2213 STAFF DEVELOPMENT | 0.000 | - | - | 30,150 | - | 2,575 | 3,460 | - | - | 36,185 |
| 2231 ADMIN SPED SPECIAL EDUC | 8.100 | 629,064 | 177,415 | - | - | - | - | - | 675 | 807,154 |
| LOCATION TOTAL | 125.887 | 9,545,931 | 2,703,193 | 46,456 | 9,585 | 852,700 | 46,065 | 19,509 | 14,160 | \$ 13,237,599 |



Location Budget by Object (continued)

| LOCATION | FTE | SALARIES | PROF/TECH SERVICES | PROF/TECH SERVICES | PROPERTY SERVICES | OTHER SERVICES | SUPPLIES | EQUIPMENT | EQUIPMENT | 2014-15 REVISED BUDGET |
|--------------------------------------|--------------|----------------|--------------------|--------------------|-------------------|----------------|----------------|--------------|--------------|------------------------|
| 613 STUDENT SUCCESS | | | | | | | | | | |
| 2200 INSTRUCTIONAL STAFF SPVRT | 2.000 | 176,208 | 47,826 | - | - | 1,811 | 2,595 | - | - | \$ 228,440 |
| LOCATION TOTAL | 2.000 | 176,208 | 47,826 | - | - | 1,811 | 2,595 | - | - | \$ 228,440 |
| 614 INSTITUTIONAL EQUITY | | | | | | | | | | |
| 1900 STUDENT ACTIVITIES | 0.000 | 11,736 | 2,251 | - | - | 1,250 | 4,350 | - | 1,100 | \$ 20,687 |
| 1909 COMPETITIONS AND FAIRS | 0.100 | 8,985 | 2,363 | - | - | - | - | - | - | 11,348 |
| 2200 INSTRUCTIONAL STAFF SPVRT | 0.000 | 6,888 | 1,306 | 14,128 | - | 3,742 | 31,563 | - | 6,000 | 63,627 |
| 2237 ADMIN -TAG PROGRAMS | 2.652 | 182,369 | 51,934 | 9,000 | - | 4,882 | 93,033 | - | 1,500 | 342,718 |
| LOCATION TOTAL | 2.752 | 209,978 | 57,854 | 23,128 | - | 9,874 | 128,946 | - | 8,600 | \$ 438,380 |
| 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 | 4,270 | 810 | 692 | - | - | 3,763 | - | 865 | 10,400 |
| 2200 INSTRUCTIONAL STAFF SPVRT | 2.500 | 185,528 | 59,207 | - | 2,681 | 7,918 | 971 | - | 765 | 257,070 |
| 2212 CURRICULUM DEVELOPMENT | 0.000 | 3,173 | 609 | 1,411 | - | 742 | - | - | - | 5,935 |
| 2214 EVALUATION INSTRUCT SVCS | 0.500 | 25,549 | 8,100 | 4,000 | - | - | 3,614 | - | - | 41,263 |
| LOCATION TOTAL | 3.000 | 218,520 | 68,726 | 6,103 | 2,681 | 8,660 | 29,956 | - | 1,630 | \$ 336,276 |
| 617 ELEMENTARY ED ADMIN | | | | | | | | | | |
| 0010 GEN ELEMENTARY EDUC | 0.000 | - | - | - | - | - | 10,000 | - | - | \$ 10,000 |
| 0090 OTHER GEN EDUCATION | 0.000 | 14,507 | 2,773 | - | - | - | - | - | - | 17,280 |
| 2113 SOCIAL WORK SERVICES | 1.000 | 36,818 | 13,460 | - | - | - | - | - | - | 50,278 |
| 2300 ADMIN GEN SUPPORT SVCS | 2.250 | 243,618 | 62,349 | - | 1,300 | 7,000 | 3,681 | 500 | 2,650 | 321,098 |
| 2400 SCHOOL ADMIN SUPPORT SVCS | 0.000 | 9,892 | 1,897 | 8,195 | - | 2,840 | 6,000 | - | 1,000 | 29,824 |
| LOCATION TOTAL | 3.250 | 304,835 | 80,479 | 8,195 | 1,300 | 9,840 | 19,681 | 500 | 3,650 | \$ 428,480 |
| 618 MIDDLE LEVEL ED ADMIN | | | | | | | | | | |
| 2300 ADMIN GEN SUPPORT SVCS | 1.000 | 107,358 | 27,607 | - | 200 | 5,000 | 1,200 | 500 | 2,000 | \$ 143,865 |
| 2400 SCHOOL ADMIN SUPPORT SVCS | 0.000 | 1,028 | 355 | - | - | - | 1,500 | - | - | 2,883 |
| LOCATION TOTAL | 1.000 | 108,386 | 27,962 | - | 200 | 5,000 | 2,700 | 500 | 2,000 | \$ 146,748 |
| 619 SECONDARY ED ADMIN | | | | | | | | | | |
| 0090 OTHER GEN EDUCATION | 0.000 | 7,196 | 1,372 | - | - | - | - | - | - | \$ 8,568 |
| 2300 ADMIN GEN SUPPORT SVCS | 1.750 | 173,731 | 45,445 | 2,000 | 1,500 | 13,500 | 6,140 | 1,000 | 3,647 | 246,963 |
| 2400 SCHOOL ADMIN SUPPORT SVCS | 0.000 | 3,319 | 636 | 22,000 | - | 4,000 | 3,500 | - | 1,000 | 34,455 |
| LOCATION TOTAL | 1.750 | 184,246 | 47,453 | 24,000 | 1,500 | 17,500 | 9,640 | 1,000 | 4,647 | \$ 289,986 |
| 625 BOULDER UNIVERSAL ADMIN | | | | | | | | | | |
| 2190 OTHER SUPPORT SERVICES - STUDEN | 1.000 | 68,936 | 19,621 | - | - | - | - | - | - | \$ 88,557 |
| 2239 SUPERVISION OTHER INSTRUCTIONA | 0.600 | 44,138 | 12,674 | - | - | - | - | - | - | 56,812 |
| 2300 ADMIN GEN SUPPORT SVCS | 0.000 | - | - | - | - | 6,100 | 1,500 | - | 100 | 7,700 |
| LOCATION TOTAL | 1.600 | 113,074 | 32,295 | - | - | 6,100 | 1,500 | - | 100 | \$ 153,069 |



Location Budget by Object (continued)

| LOCATION | FTE | SALARIES | BENEFITS | PROF/TECH SERVICES | PROPERTY SERVICES | OTHER SERVICES | SUPPLIES | EQUIPMENT | OTHER USES | 2014-15 REVISED BUDGET |
|---------------------------------------|--------------|------------------|----------------|--------------------|-------------------|----------------|---------------|--------------|---------------|------------------------|
| CENTRALIZED SERVICES continued | | | | | | | | | | |
| 628 BOARD OF EDUCATION | | | | | | | | | | |
| 2311 ADMIN BOE BOARD OF EDUC | 0.000 | - | - | 7,300 | 1,200 | 14,500 | 3,571 | - | 25,134 | \$ 51,705 |
| 2312 BOE SECTRY BOARD OF EDUC | 0.400 | 29,527 | 8,222 | - | - | - | - | - | - | 37,749 |
| 2314 ELECTION SERVICES | 0.000 | - | - | 69,750 | - | - | - | - | - | 69,750 |
| 2317 AUDIT SERVICES | 0.000 | - | - | 43,700 | - | - | - | - | - | 43,700 |
| 2834 IN SVC TRAINING NON-CERT | 0.000 | - | - | - | - | 1,604 | - | - | - | 1,604 |
| LOCATION TOTAL | 0.400 | 29,527 | 8,222 | 120,750 | 1,200 | 16,104 | 3,571 | - | 25,134 | \$ 204,508 |
| 631 ART | | | | | | | | | | |
| 2200 INSTRUCTIONAL STAFF SPVRT | 0.000 | - | - | - | - | 11,000 | - | - | - | \$ 11,000 |
| 2210 IMPROVEMENT INSTRUC SVCS | 0.500 | 56,962 | 14,742 | - | - | - | - | - | - | 71,704 |
| 2211 ADMIN LEARNING SERVICES | 0.000 | 2,046 | 388 | - | - | - | - | - | - | 2,434 |
| 2212 CURRICULUM DEVELOPMENT | 0.000 | - | - | - | - | - | 7,910 | - | - | 7,910 |
| 2213 STAFF DEVELOPMENT | 0.000 | 5,226 | 1,002 | - | - | 600 | 200 | - | - | 7,028 |
| 2214 EVALUATION INSTRUC SVCS | 0.000 | - | - | - | - | - | - | - | 1,000 | 1,000 |
| LOCATION TOTAL | 0.500 | 64,234 | 16,132 | - | - | 11,600 | 8,110 | - | 1,000 | \$ 101,076 |
| 632 MUSIC | | | | | | | | | | |
| 2200 INSTRUCTIONAL STAFF SPVRT | 0.000 | - | - | - | - | 11,000 | - | - | - | \$ 11,000 |
| 2210 IMPROVEMENT INSTRUC SVCS | 0.500 | 56,962 | 14,742 | - | - | - | - | - | - | 71,704 |
| 2211 ADMIN LEARNING SERVICES | 0.000 | 2,046 | 388 | - | - | - | - | - | - | 2,434 |
| 2212 CURRICULUM DEVELOPMENT | 0.000 | - | - | - | - | - | 7,910 | - | - | 7,910 |
| 2213 STAFF DEVELOPMENT | 0.000 | 5,225 | 1,002 | - | - | - | - | - | - | 6,227 |
| 2214 EVALUATION INSTRUC SVCS | 0.000 | - | - | - | - | - | - | - | 1,000 | 1,000 |
| LOCATION TOTAL | 0.500 | 64,233 | 16,132 | - | - | 11,000 | 7,910 | - | 1,000 | \$ 100,275 |
| 633 HEALTH/PHYSICAL EDUCATION | | | | | | | | | | |
| 2211 ADMIN LEARNING SERVICES | 0.000 | 2,046 | 388 | - | - | - | - | - | - | \$ 2,434 |
| 2212 CURRICULUM DEVELOPMENT | 0.000 | - | - | - | - | - | 1,000 | - | - | 1,000 |
| LOCATION TOTAL | 0.000 | 2,046 | 388 | - | - | - | 1,000 | - | - | \$ 3,434 |
| 634 LITERACY | | | | | | | | | | |
| 2210 IMPROVEMENT INSTRUC SVCS | 6.300 | 785,811 | 212,228 | - | - | - | 12,175 | - | - | \$ 1,010,214 |
| 2211 ADMIN LEARNING SERVICES | 2.000 | 105,070 | 32,949 | - | - | - | - | - | - | 138,019 |
| 2213 STAFF DEVELOPMENT | 0.000 | 115,154 | 22,086 | - | - | - | 8,957 | - | 2,100 | 148,297 |
| LOCATION TOTAL | 8.300 | 1,006,035 | 267,263 | - | - | - | 21,132 | - | 2,100 | \$ 1,296,530 |
| 635 DISTRICT-WIDE INSTRUCTION | | | | | | | | | | |
| 1800 COCRRICULAR ACTIVITIES | 0.000 | 5,551 | 1,055 | - | - | - | - | - | - | \$ 6,606 |
| 1900 STUDENT ACTIVITIES | 0.000 | 317 | 61 | - | - | - | - | - | - | 378 |
| 2100 SUPPORT SERVICES-STUDENTS | 1.300 | 135,960 | 47,183 | - | - | - | 14,871 | - | - | 198,014 |
| 2112 ATTENDANCE SERVICES | 2.292 | 167,888 | 46,865 | - | - | - | - | - | - | 214,753 |
| 2122 COUNSELING SERVICES | 1.250 | 115,668 | 31,417 | 4,000 | - | 13,979 | 43,171 | 1,200 | 1,400 | 210,835 |
| 2410 PRINCIPAL'S OFFICE | 0.300 | 36,186 | 8,860 | - | - | 43,975 | - | - | - | 89,021 |
| 2600 MAINTENANCE & OPERATIONS | 0.000 | - | - | - | 866 | - | - | - | - | 866 |
| LOCATION TOTAL | 5.142 | 461,570 | 135,441 | 4,000 | 866 | 57,954 | 58,042 | 1,200 | 1,400 | \$ 720,473 |
| 636 MATHEMATICS | | | | | | | | | | |
| 2210 IMPROVEMENT INSTRUC SVCS | 0.240 | 15,767 | 4,561 | - | - | - | - | - | - | \$ 20,328 |
| 2211 ADMIN LEARNING SERVICES | 0.000 | 2,046 | 388 | - | - | - | - | - | - | 2,434 |
| 2212 CURRICULUM DEVELOPMENT | 0.600 | 67,231 | 17,474 | - | - | - | 2,500 | - | - | 87,205 |
| 2213 STAFF DEVELOPMENT | 0.000 | 16,642 | 3,192 | - | - | - | 2,300 | - | - | 22,134 |
| LOCATION TOTAL | 0.840 | 101,686 | 25,615 | - | - | - | 4,800 | - | - | \$ 132,101 |
| 637 SCIENCE | | | | | | | | | | |
| 2211 ADMIN LEARNING SERVICES | 0.000 | 2,046 | 388 | - | - | - | - | - | - | \$ 2,434 |
| 2212 CURRICULUM DEVELOPMENT | 2.500 | 180,378 | 51,825 | - | - | - | 2,151 | - | - | 234,354 |
| 2213 STAFF DEVELOPMENT | 0.000 | 17,179 | 3,294 | - | - | - | 4,275 | - | 2,500 | 27,248 |
| LOCATION TOTAL | 2.500 | 199,603 | 55,507 | - | - | - | 6,426 | - | 2,500 | \$ 264,036 |



Location Budget by Object (continued)

| LOCATION | FTE | SALARIES | BENEFITS | PROF/TECH SERVICES | PROPERTY SERVICES | OTHER SERVICES | SUPPLIES | EQUIPMENT | OTHER USES | 2014-15 REVISED BUDGET |
|---------------------------------------|---------------|------------------|----------------|--------------------|-------------------|----------------|----------------|---------------|---------------|------------------------|
| CENTRALIZED SERVICES continued | | | | | | | | | | |
| 638 SOCIAL STUDIES | | | | | | | | | | |
| 2200 INSTRUCTIONAL STAFF SPRT | 0.000 | - | - | - | - | - | 7,500 | - | - | \$ 7,500 |
| 2211 ADMIN LEARNING SERVICES | 0.000 | 2,046 | 388 | - | - | - | - | - | - | 2,434 |
| 2212 CURRICULUM DEVELOPMENT | 0.000 | - | - | - | - | - | 4,500 | - | - | 4,500 |
| 2213 STAFF DEVELOPMENT | 0.000 | - | - | - | - | 600 | - | - | - | 600 |
| LOCATION TOTAL | 0.000 | 2,046 | 388 | - | - | 600 | 12,000 | - | - | \$ 15,034 |
| 639 WORLD LANGUAGES | | | | | | | | | | |
| 2211 ADMIN LEARNING SERVICES | 0.000 | 2,046 | 388 | - | - | - | - | - | - | \$ 2,434 |
| 2212 CURRICULUM DEVELOPMENT | 0.000 | 1,568 | 298 | - | - | - | 1,000 | - | - | 2,866 |
| 2214 EVALUATION INSTRUCT SVCS | 0.000 | - | - | - | - | - | 2,106 | - | 2,106 | 4,212 |
| LOCATION TOTAL | 0.000 | 3,614 | 686 | - | - | - | 3,106 | - | 2,106 | \$ 9,512 |
| 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 | 244,158 | 62,148 | - | 120 | 1,432 | 50 | 330 | 240 | 308,478 |
| 2890 OTHER SUPPORT SERVICES - CENTRA | 1.000 | 96,356 | 24,879 | 2,539 | 450 | 1,650 | 8,228 | 3,000 | 3,250 | 140,352 |
| LOCATION TOTAL | 3.250 | 340,514 | 87,027 | 2,539 | 570 | 3,082 | 8,278 | 45,278 | 3,684 | \$ 490,972 |
| 642 MAINTENANCE & OPERATIONS | | | | | | | | | | |
| 2600 MAINTENANCE & OPERATIONS | 48.000 | 3,022,708 | 886,753 | 12,145 | 94,890 | 14,880 | 514,829 | 3,420 | 32,176 | \$ 4,581,801 |
| 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 | 402,396 | 108,493 | - | - | - | - | - | - | 510,889 |
| 2625 ENERGY - PHASE II | 0.000 | - | - | - | 2,000 | - | - | - | - | 2,000 |
| 2627 ENERGY - PHASE I | 0.000 | - | - | 2,000 | - | - | - | - | - | 2,000 |
| LOCATION TOTAL | 52.750 | 3,425,104 | 995,246 | 14,145 | 96,890 | 14,880 | 517,829 | 3,420 | 32,176 | \$ 5,099,690 |
| 643 ENVIRONMENTAL SERVICES | | | | | | | | | | |
| 2600 MAINTENANCE & OPERATIONS | 0.250 | 8,848 | 3,295 | - | - | - | - | 25,000 | - | \$ 37,143 |
| 2620 ENVIRONMENTAL SERVICES | 8.250 | 482,763 | 146,547 | 8,000 | 189,600 | 4,894 | 3,900 | 3,800 | 5,600 | 845,104 |
| 2660 SECURITY SERVICES | 9.200 | 472,377 | 149,464 | 2,000 | - | - | 8,000 | - | 5,000 | 636,841 |
| LOCATION TOTAL | 17.700 | 963,988 | 299,306 | 10,000 | 189,600 | 4,894 | 11,900 | 28,800 | 10,600 | \$ 1,519,088 |
| 652 COMMUNITY SCHOOLS | | | | | | | | | | |
| 2600 MAINTENANCE & OPERATIONS | 0.000 | - | - | - | - | - | 191,250 | - | - | \$ 191,250 |
| LOCATION TOTAL | 0.000 | - | - | - | - | - | 191,250 | - | - | \$ 191,250 |
| 668 COMMUNICATION SERVICES | | | | | | | | | | |
| 2820 COMMUNICATION SERVICES | 3.800 | 303,312 | 84,954 | 47,000 | - | 9,230 | 7,551 | - | 11,800 | \$ 463,847 |
| LOCATION TOTAL | 3.800 | 303,312 | 84,954 | 47,000 | - | 9,230 | 7,551 | - | 11,800 | \$ 463,847 |
| 670 GRANTS ADMINISTRATION | | | | | | | | | | |
| 2323 GRANT PROCUREMENT | 0.750 | 74,699 | 19,125 | - | - | 1,000 | 1,500 | - | - | \$ 96,324 |
| LOCATION TOTAL | 0.750 | 74,699 | 19,125 | - | - | 1,000 | 1,500 | - | - | \$ 96,324 |
| 687 HUMAN RESOURCES | | | | | | | | | | |
| 2200 INSTRUCTIONAL STAFF SUPPORT | 1.690 | 200,682 | 81,273 | - | - | 7,387 | 2,902 | - | 1,000 | \$ 293,244 |
| 2213 STAFF DEVELOPMENT | 0.000 | - | 169,317 | - | - | - | - | - | - | 169,317 |
| 2318 STAFF NEGOTIATIONS SVCS | 0.000 | 10,146 | 1,924 | 16,576 | - | - | 500 | - | - | 29,146 |
| 2830 HUMAN RESOURCES | 16.000 | 1,318,209 | 363,368 | 39,972 | 1,000 | 7,950 | 16,960 | 535 | 7,558 | 1,755,552 |
| 2832 RECRUITMENT/PLACEMENT SVC | 2.000 | 103,090 | 33,803 | 55,000 | - | 2,780 | 98,000 | - | 15,000 | 307,673 |
| 2835 EMPLOYEE INSURANCE SVCS | 0.000 | - | - | 9,000 | - | 350 | 300 | 50 | 150 | 9,850 |
| LOCATION TOTAL | 19.690 | 1,632,127 | 649,685 | 120,548 | 1,000 | 18,467 | 118,662 | 585 | 23,708 | \$ 2,564,782 |



Location Budget by Object (continued)

| LOCATION | FTE | SALARIES | BENEFITS | PROF/TECH SERVICES | PROPERTY SERVICES | OTHER SERVICES | SUPPLIES | EQUIPMENT | OTHER USES | 2014-15 REVISED BUDGET |
|---------------------------------------|------------------|--------------------|-------------------|--------------------|-------------------|------------------|-------------------|----------------|------------------|------------------------|
| CENTRALIZED SERVICES continued | | | | | | | | | | |
| 688 BUDGET SERVICES | | | | | | | | | | |
| 2513 BUDGETING SERVICES | 7.000 | 508,273 | 142,273 | 23,400 | 500 | 16,850 | 6,500 | - | 8,500 | \$ 706,296 |
| LOCATION TOTAL | 7.000 | 508,273 | 142,273 | 23,400 | 500 | 16,850 | 6,500 | - | 8,500 | \$ 706,296 |
| 689 INFORMATION TECHNOLOGY | | | | | | | | | | |
| 2223 AUDIOVISUAL SERVICES | 0.000 | - | - | - | 58,119 | 3,347 | - | - | - | \$ 61,466 |
| 2225 INSTRUCTIONAL TECHNOLOGY | 4.400 | 346,025 | 98,833 | - | - | 6,200 | 4,000 | 10,000 | - | 465,058 |
| 2841 SUPERVISING INFO SYS SERVICES | 5.000 | 451,980 | 121,713 | 150,290 | 5,500 | 49,541 | 20,500 | 50,000 | 10,500 | 860,024 |
| 2843 PROGRAMMING SERVICES | 12.000 | 969,975 | 266,448 | 70,000 | 1,185,000 | 8,225 | 7,200 | 3,000 | 50 | 2,509,898 |
| 2844 OPERATIONS SERVICES | 7.000 | 553,034 | 155,695 | 40,000 | 163,363 | 71,250 | 41,250 | 50,000 | 50 | 1,074,642 |
| 2849 OTHER INFORMATION SERVICES | 9.000 | 619,455 | 188,394 | 5,000 | - | 28,000 | 26,000 | 3,000 | 2,000 | 871,849 |
| LOCATION TOTAL | 38.148 | 2,967,625 | 841,078 | 265,290 | 1,411,982 | 166,563 | 98,950 | 116,000 | 12,600 | \$ 5,880,088 |
| 690 FINANCE & ACCOUNTING | | | | | | | | | | |
| 2410 PRINCIPAL'S OFFICE | 0.000 | - | - | - | - | - | 500 | - | - | \$ 500 |
| 2515 PAYROLL SERVICES | 5.000 | 361,194 | 101,868 | - | - | - | - | - | - | 463,062 |
| 2516 FINANCIAL ACCOUNTING SVCS | 10.350 | 695,755 | 200,405 | 20,593 | 2,500 | 25,300 | 10,400 | - | 10,100 | 965,053 |
| LOCATION TOTAL | 15.350 | 1,056,949 | 302,273 | 20,593 | 2,500 | 25,300 | 10,900 | - | 10,100 | \$ 1,428,615 |
| 695 PURCHASING | | | | | | | | | | |
| 2520 PURCHASING SERVICES | 3.000 | 197,892 | 57,150 | - | 750 | 13,900 | 8,900 | - | 1,100 | \$ 279,692 |
| LOCATION TOTAL | 3.000 | 197,892 | 57,150 | - | 750 | 13,900 | 8,900 | - | 1,100 | \$ 279,692 |
| 698 HEALTH SERVICES | | | | | | | | | | |
| 2134 NURSING SERVICES | 11.981 | 726,328 | 217,892 | 23,955 | 4,960 | 6,400 | 3,171 | 600 | 2,710 | \$ 986,016 |
| 2139 OTHER HLTH SVCS-MEDICAID | 4.381 | 319,504 | 102,584 | 494,760 | 20,000 | 56,000 | 110,200 | 165,000 | 46,000 | 1,314,048 |
| 2200 INSTRUCTIONAL STAFF SPVRT | 0.000 | 5,140 | 975 | - | - | - | 1,500 | - | 5,904 | 13,519 |
| LOCATION TOTAL | 16.362 | 1,050,972 | 321,451 | 518,715 | 24,960 | 62,400 | 114,871 | 165,600 | 54,614 | \$ 2,313,583 |
| LEVEL TOTAL | 364.075 | 27,781,932 | 8,064,225 | 2,084,618 | 1,755,214 | 1,403,221 | 1,586,235 | 384,392 | 307,582 | \$ 43,514,167 |
| SERVICE CENTERS | | | | | | | | | | |
| 791 WAREHOUSE | | | | | | | | | | |
| 2530 WAREHOUSING/DISTRIBUTING | 9.000 | 537,172 | 160,610 | 5,000 | 14,000 | 5,200 | 4,600 | 29,000 | 11,500 | \$ 767,082 |
| 2535 WAREHOUSE INVENTORY ADJ | 0.000 | - | - | - | - | - | 5,000 | - | - | 5,000 |
| 2540 PRINT PUBLISH DUPLICATE | 0.000 | - | - | - | 7,315 | - | 3,842 | - | - | 11,157 |
| LOCATION TOTAL | 9.000 | 537,172 | 160,610 | 5,000 | 21,315 | 5,200 | 13,442 | 29,000 | 11,500 | \$ 783,239 |
| 792 PRINT SHOP | | | | | | | | | | |
| 3230 PRINT SHOP DISTRICT | 2.950 | 135,375 | 45,512 | - | 96,198 | 250 | 75,500 | - | (352,835) | \$ - |
| LOCATION TOTAL | 2.950 | 135,375 | 45,512 | - | 96,198 | 250 | 75,500 | - | (352,835) | \$ - |
| 793 TELECOMMUNICATIONS | | | | | | | | | | |
| 2845 TELECOMMUNICATIONS | 1.000 | 79,277 | 22,203 | 2,500 | 153,813 | 180,000 | - | 14,759 | 350 | \$ 452,902 |
| LOCATION TOTAL | 1.000 | 79,277 | 22,203 | 2,500 | 153,813 | 180,000 | - | 14,759 | 350 | \$ 452,902 |
| LEVEL TOTAL | 12.950 | 751,824 | 228,325 | 7,500 | 271,326 | 185,450 | 88,942 | 43,759 | (340,985) | \$ 1,236,141 |
| DISTRICT-WIDE COSTS | | | | | | | | | | |
| 807 UNALLOCATED DIST BUDGETS | 0.000 | 18,696 | 3,586 | - | - | - | - | - | - | \$ 22,282 |
| 808 SCHOOL ALLOCATIONS | 0.000 | 940,916 | 207,714 | 248,000 | - | - | 312,763 | - | - | 1,709,393 |
| 809 DISTRICT ALLOCATIONS | 1.813 | 3,170,429 | 13,389 | 3,656,651 | 20,000 | 362,481 | 2,318,629 | 44,000 | 265,142 | 9,850,721 |
| LEVEL TOTAL | 1.813 | 4,130,041 | 224,689 | 3,904,651 | 20,000 | 362,481 | 2,631,392 | 44,000 | 265,142 | \$ 11,582,396 |
| OTHER OPERATIONAL UNITS | | | | | | | | | | |
| 970 SOMBRERO MARSH BUILDING | 0.000 | - | - | - | 646 | - | 3,055 | - | - | \$ 3,701 |
| 971 EDUCATION CENTER BUILDING | 2.000 | 88,086 | 29,688 | - | 12,999 | - | 214,390 | - | - | 345,163 |
| 973 MAPLETON EARLY CHILDHOOD CENTER | 2.900 | 130,345 | 44,570 | - | - | - | - | - | - | 174,915 |
| LEVEL TOTAL | 4.900 | 218,431 | 74,258 | - | 13,645 | - | 217,445 | - | - | \$ 523,779 |
| GRAND TOTAL | 2,670.860 | 178,492,121 | 51,400,928 | 6,327,103 | 3,554,155 | 2,478,885 | 12,162,637 | 558,757 | 426,126 | \$ 255,400,712 |





Boulder Valley School District

Excellence and Equity

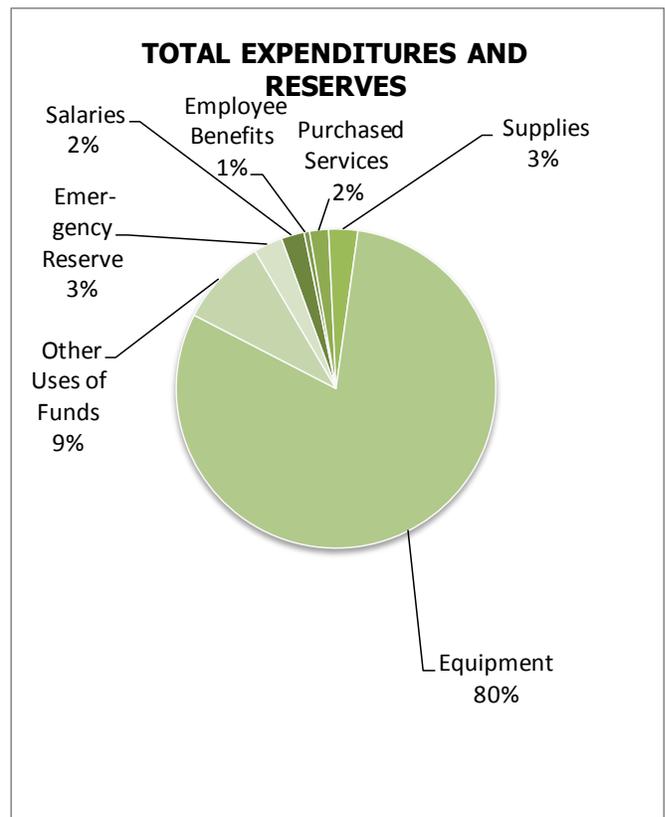
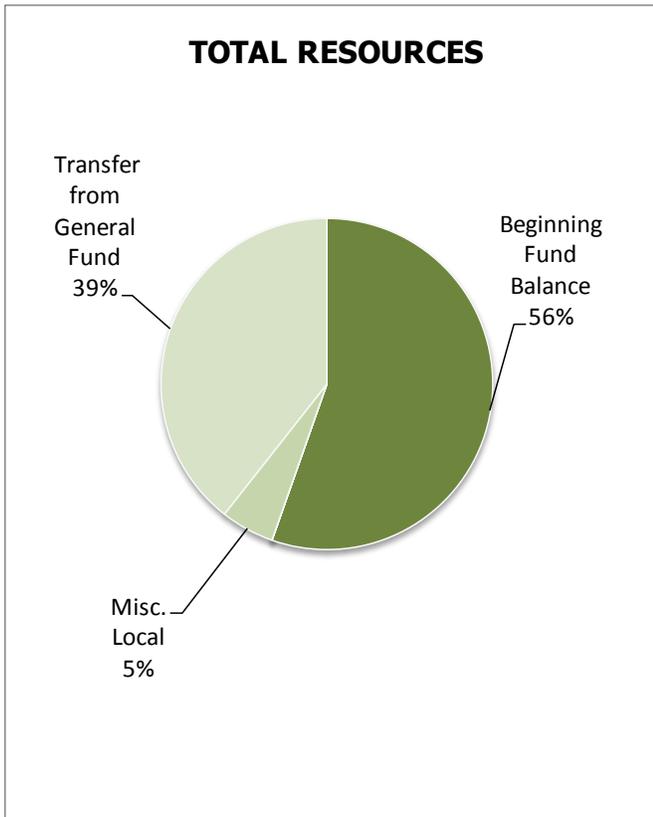
OTHER FUNDS

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Technology Fund
 \$4,497,463

The Technology Fund has been established to account for the Computer Replacement Program which was authorized with funds made available from the passage of the 2005 Transportation Mill Levy. The program will maintain current technologies by bi-annual allocations to each school based on student counts. The allocations are used to purchase Chromebooks, tablets, desktops, laptops, projectors, smart boards, document cameras, and other technology for use in the classroom and administrative functions. Current year funding includes revenues from the Federal E-Rate reimbursement program. Timing of equipment purchases affects the carryover balance in this fund.





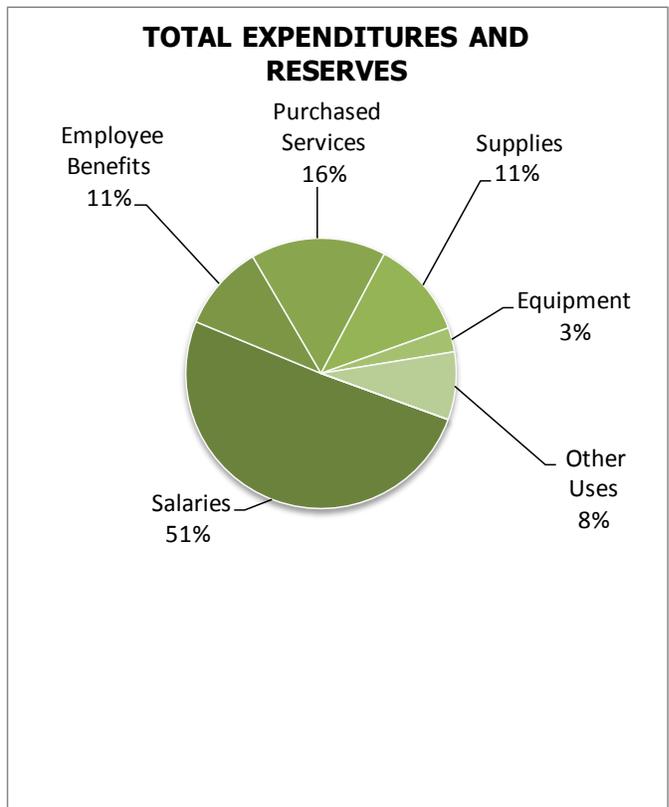
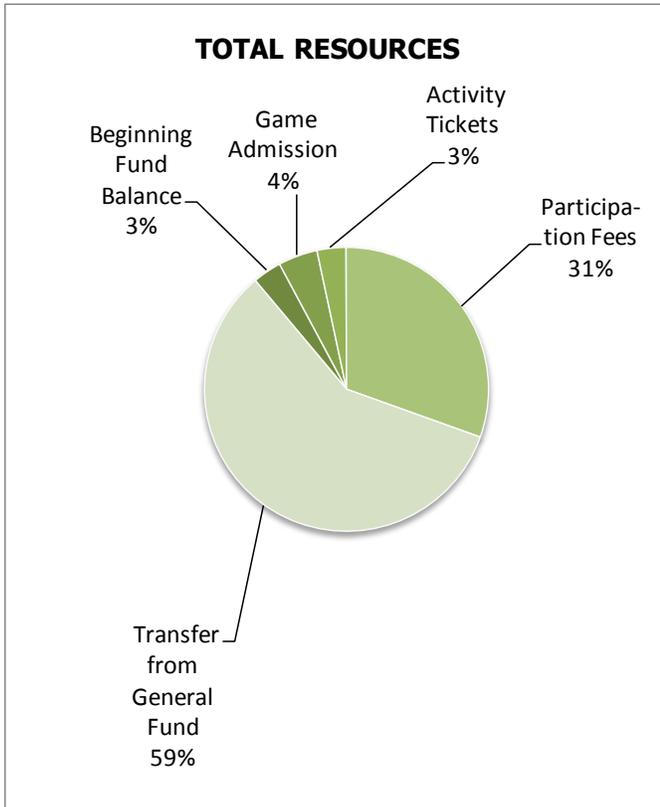
Technology Fund (continued)

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 ADOPTED BUDGET | 2014-15 REVISED BUDGET |
|---|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING FUND BALANCE | | | | | | |
| TOTAL BEGINNING FUND BALANCE | \$ 1,054,230 | \$ 1,339,234 | \$ 1,056,027 | \$ 1,297,893 | \$ 1,231,965 | \$ 2,490,457 |
| REVENUE: | | | | | | |
| Miscellaneous Local | \$ 174,980 | \$ 182,340 | \$ 170,320 | \$ 1,229,615 | \$ 170,000 | \$ 235,257 |
| One-Time Transfer from General Fund | 211,000 | 140,391 | 512,000 | - | - | - |
| Transfer from General Fund | 1,948,918 | 1,690,835 | 1,690,945 | 1,768,113 | 1,768,113 | 1,771,749 |
| TOTAL REVENUE | \$ 2,334,898 | \$ 2,013,566 | \$ 2,373,265 | \$ 2,997,728 | \$ 1,938,113 | \$ 2,007,006 |
| TOTAL RESOURCES | \$ 3,389,128 | \$ 3,352,800 | \$ 3,429,292 | \$ 4,295,621 | \$ 3,170,078 | \$ 4,497,463 |
| EXPENDITURES: | | | | | | |
| Salaries | \$ 125,815 | \$ 31,465 | \$ 32,924 | \$ 909 | \$ 81,340 | \$ 105,356 |
| Employee Benefits | 35,863 | 7,949 | 3,717 | 85 | 22,690 | 24,915 |
| Purchased Services | 36,439 | 27,901 | 98,517 | 103,456 | 77,993 | 86,308 |
| Supplies | 56,590 | 112,814 | 65,970 | 106,491 | 138,454 | 132,401 |
| Equipment | 1,785,717 | 2,114,694 | 1,930,142 | 1,594,223 | 2,757,269 | 3,615,989 |
| Other Uses of Funds | 9,470 | 1,950 | 129 | - | - | 401,500 |
| TOTAL EXPENDITURES | \$ 2,049,894 | \$ 2,296,773 | \$ 2,131,399 | \$ 1,805,164 | \$ 3,077,746 | \$ 4,366,469 |
| EMERGENCY RESERVE | \$ - | \$ - | \$ - | \$ - | \$ 92,332 | \$ 130,994 |
| TOTAL EXPENDITURES AND EMERGENCY RESERVE | \$ 2,049,894 | \$ 2,296,773 | \$ 2,131,399 | \$ 1,805,164 | \$ 3,170,078 | \$ 4,497,463 |
| ENDING BALANCE | \$ 1,339,234 | \$ 1,056,027 | \$ 1,297,893 | \$ 2,490,457 | \$ - | \$ - |



Athletics Fund
 \$3,133,637

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





Athletics Fund (continued)

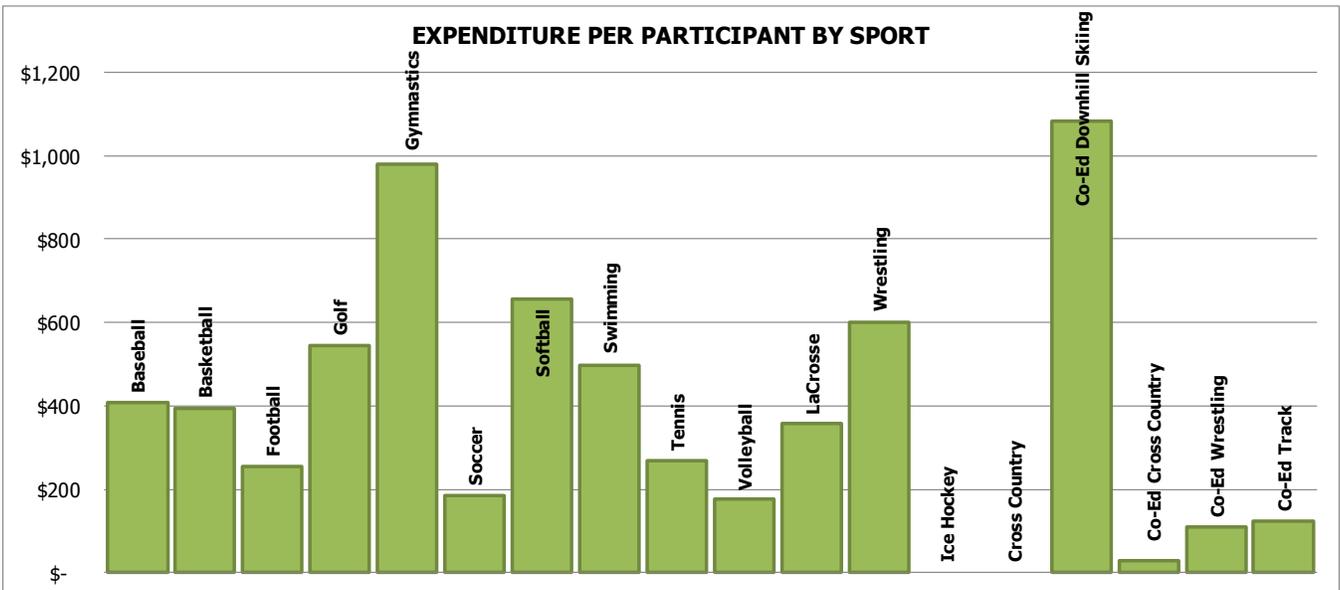
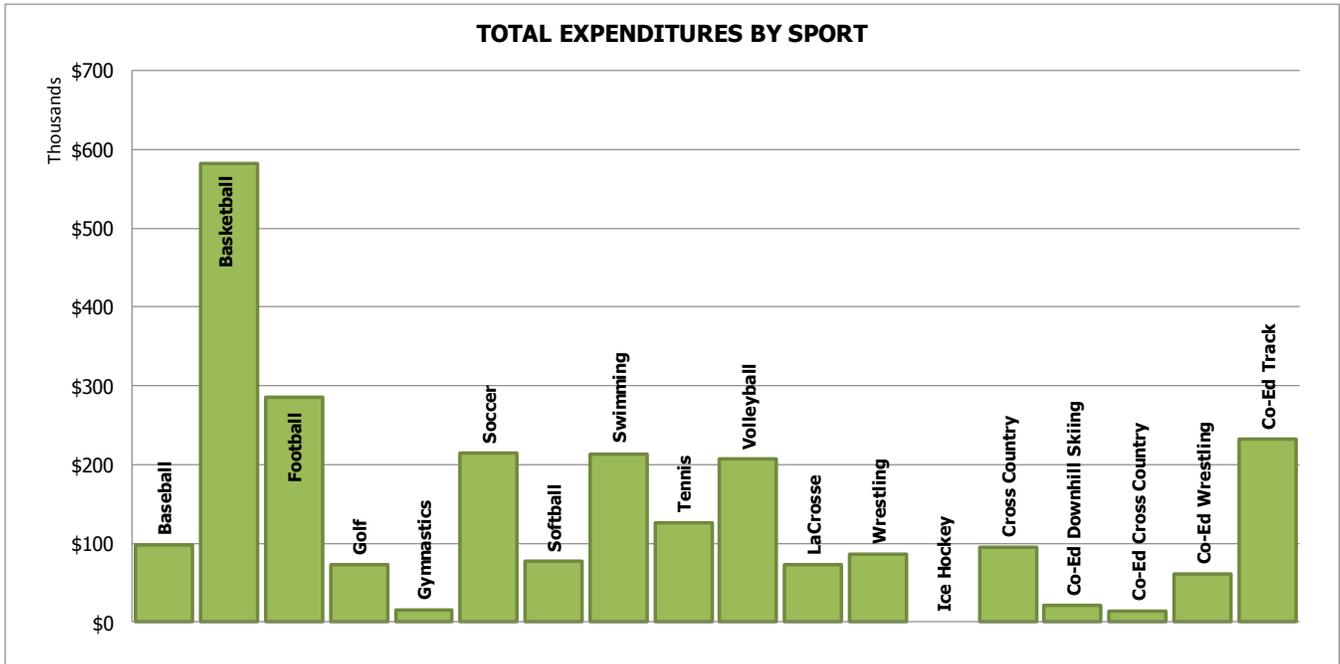
| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 ADOPTED BUDGET | 2014-15 REVISED BUDGET |
|---|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING FUND BALANCE | \$ 240,756 | \$ 402,076 | \$ 398,455 | \$ 307,556 | \$233,540 | \$ 103,263 |
| REVENUE: | | | | | | |
| Game Admission | \$ 159,465 | \$ 132,228 | \$ 148,979 | \$ 138,254 | \$ 140,037 | \$ 140,037 |
| Activity Tickets | 121,535 | 141,863 | 85,256 | 101,636 | 103,225 | 103,225 |
| Participation Fees | 950,596 | 951,665 | 962,268 | 947,700 | 976,738 | 956,738 |
| Transfer from General Fund | <u>1,934,415</u> | <u>1,934,415</u> | <u>1,934,415</u> | <u>1,934,415</u> | <u>1,954,415</u> | <u>1,830,374</u> |
| TOTAL REVENUE | \$ 3,166,011 | \$ 3,160,171 | \$ 3,130,918 | \$ 3,122,005 | \$ 3,174,415 | \$ 3,030,374 |
| TOTAL RESOURCES | <u>\$ 3,406,767</u> | <u>\$ 3,562,247</u> | <u>\$ 3,529,373</u> | <u>\$ 3,429,561</u> | <u>\$ 3,407,955</u> | <u>\$ 3,133,637</u> |
| EXPENDITURES: | | | | | | |
| Salaries | \$ 1,537,186 | \$ 1,562,266 | \$ 1,596,464 | \$ 1,579,990 | \$ 1,554,253 | \$ 1,542,047 |
| Employee Benefits | 249,090 | 257,871 | 293,852 | 294,418 | 307,368 | 314,508 |
| Purchased Services | 580,866 | 562,737 | 588,263 | 684,287 | 488,983 | 492,268 |
| Supplies | 206,307 | 234,404 | 197,845 | 282,116 | 349,633 | 358,139 |
| Equipment | 119,244 | 195,181 | 218,647 | 124,454 | 251,340 | 88,374 |
| Other Uses | <u>311,998</u> | <u>351,333</u> | <u>326,746</u> | <u>361,033</u> | <u>357,117</u> | <u>247,030</u> |
| TOTAL EXPENDITURES | <u>\$ 3,004,691</u> | <u>\$ 3,163,792</u> | <u>\$ 3,221,817</u> | <u>\$ 3,326,298</u> | <u>\$ 3,308,694</u> | <u>\$ 3,042,366</u> |
| EMERGENCY RESERVE | \$ - | \$ - | \$ - | \$ - | \$ 99,261 | \$ 91,271 |
| TOTAL EXPENDITURES AND EMERGENCY RESERVE | <u>\$ 3,004,691</u> | <u>\$ 3,163,792</u> | <u>\$ 3,221,817</u> | <u>\$ 3,326,298</u> | <u>\$ 3,407,955</u> | <u>\$ 3,133,637</u> |
| ENDING BALANCE | <u>\$ 402,076</u> | <u>\$ 398,455</u> | <u>\$ 307,556</u> | <u>\$ 103,263</u> | <u>\$ -</u> | <u>\$ -</u> |


Athletics Fund (continued)

| SPORT | EST. # PARTICIPANTS | | | COST/ PARTIC. | BUDGETED AMOUNT | | |
|-----------------------|---------------------|--------------|--------------|------------------|---------------------|---------------------|---------------------|
| | BOYS | GIRLS | TOTAL | | BOYS | GIRLS | TOTAL |
| REGULAR SPORTS | | | | | | | |
| Baseball | 239 | - | 239 | \$ 408 | \$ 97,540 | \$ - | \$ 97,540 |
| Basketball | 942 | 535 | 1,477 | 394 | 329,942 | 252,354 | 582,296 |
| Football | 1,119 | - | 1,119 | 255 | 284,824 | - | 284,824 |
| Golf | 52 | 82 | 134 | 545 | 32,967 | 40,025 | 72,992 |
| Gymnastics | - | 15 | 15 | 979 | - | 14,683 | 14,683 |
| Soccer | 600 | 555 | 1,155 | 186 | 70,286 | 144,388 | 214,674 |
| Softball | - | 117 | 117 | 656 | - | 76,795 | 76,795 |
| Swimming | 118 | 310 | 428 | 498 | 88,011 | 125,293 | 213,304 |
| Tennis | 186 | 286 | 472 | 268 | 44,186 | 82,200 | 126,386 |
| Volleyball | - | 1,182 | 1,182 | 175 | - | 206,839 | 206,839 |
| LaCrosse | 172 | 34 | 206 | 356 | 56,249 | 17,172 | 73,421 |
| Wrestling | 144 | - | 144 | 601 | 86,504 | - | 86,504 |
| Ice Hockey | 14 | - | 14 | - | - | - | - |
| TOTAL | 3,586 | 3,116 | 6,702 | \$ 306 | \$ 1,090,509 | \$ 959,749 | \$ 2,050,258 |
| COED SPORTS | | | | | | | |
| Cross Country | - | - | - | \$ - | \$ 47,408 | \$ 47,408 | \$ 94,816 |
| Alpine Skiing | 14 | 5 | 19 | 1,083 | 10,293 | 10,292 | 20,585 |
| Co-Ed Cross Country | 224 | 260 | 484 | 28 | 6,857 | 6,856 | 13,713 |
| Co-Ed Wrestling | 392 | 162 | 554 | 109 | 30,197 | 30,197 | 60,394 |
| Co-Ed Track | 1,011 | 879 | 1,890 | 123 | 116,162 | 116,162 | 232,324 |
| TOTAL | 1,641 | 1,306 | 2,947 | \$ 143 | \$ 210,917 | \$ 210,915 | \$ 421,832 |
| GENERAL | | | | | | | |
| CoCurricular/Other | | | | | \$ 285,138 | \$ 285,138 | \$ 570,276 |
| Emergency Reserves | | | | | 45,636 | 45,635 | 91,271 |
| TOTAL | | | | | \$ 330,774 | \$ 330,773 | \$ 661,547 |
| TOTALS | 5,227 | 4,422 | 9,649 | | \$ 1,632,200 | \$ 1,501,437 | \$ 3,133,637 |



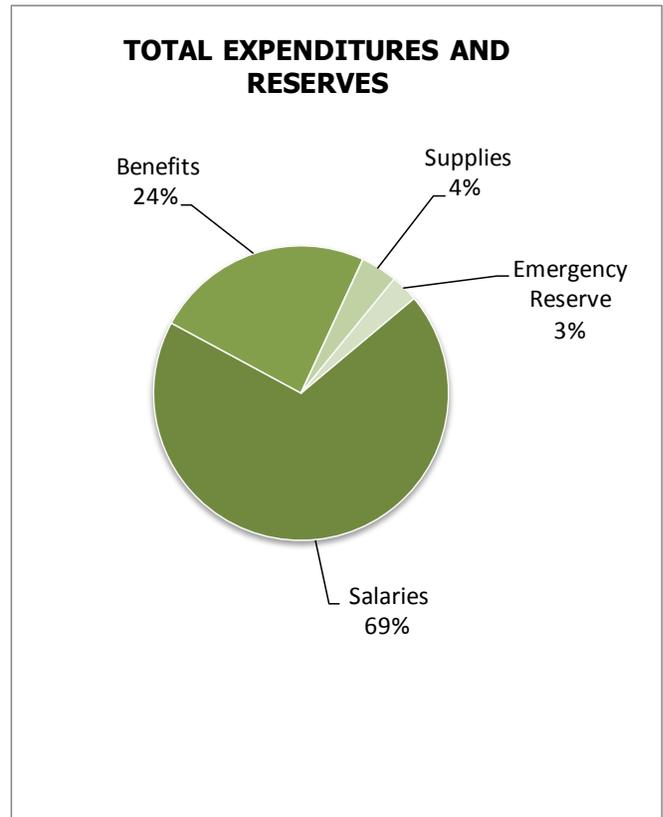
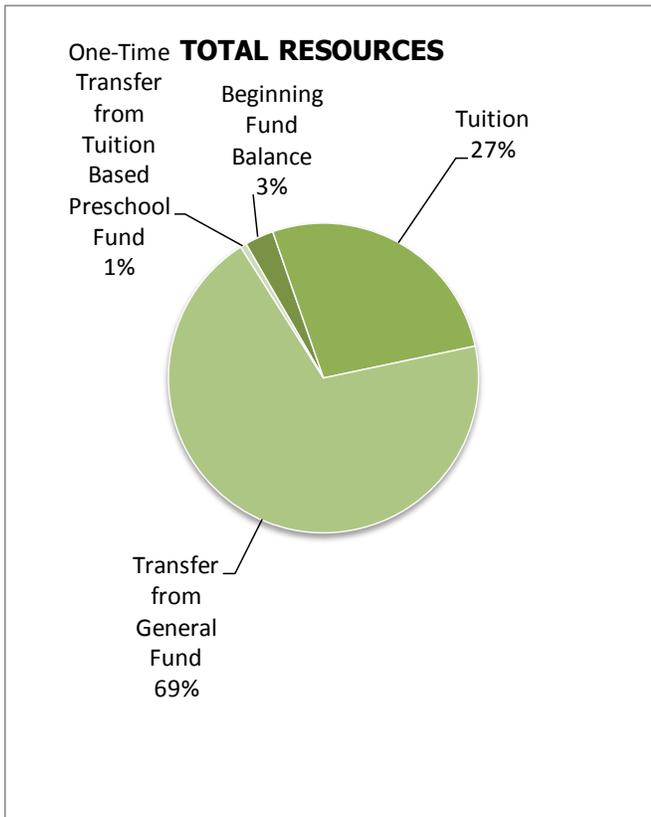
Athletics Fund (continued)





Preschool Fund
 \$4,895,816

The Preschool Fund was established as part of the successful 2010 Mill Levy measure and was fully implemented in the 2013-2014 school year. The Early Childhood Education program completed all capital related projects with the opening of the new Mapleton Early Childhood Center. BVSD has a total of 62 sessions of preschool in 17 elementary schools and the new Early Childhood Center. As of the 2012-13 school year, tuition paying students are included in the Preschool Fund. A sliding fee scale allows parents to request enrollment at a reduced rate. Tuition rates range from \$180 to \$355 per month, for a nine month schedule. As of 2014-15 Preschool Fund includes Community Montessori Preschool from Fund 23.





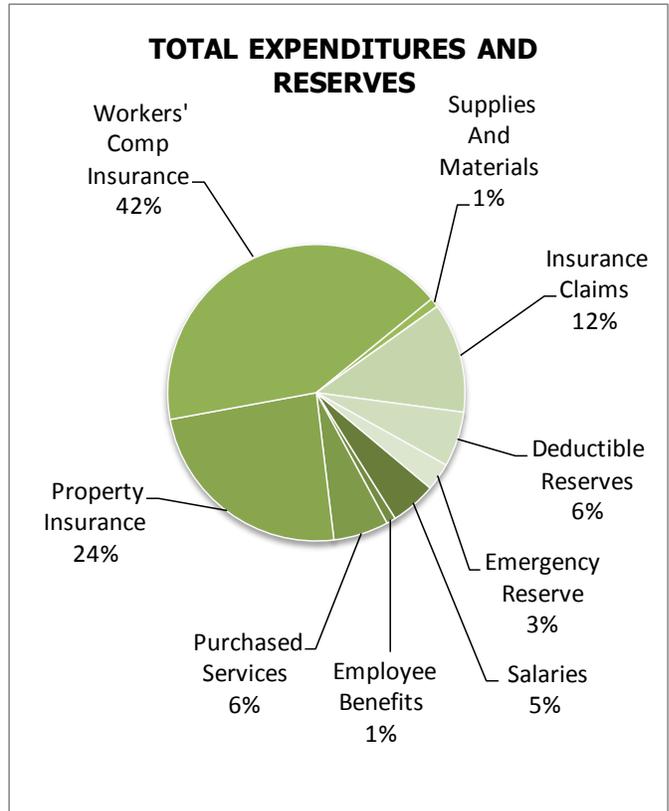
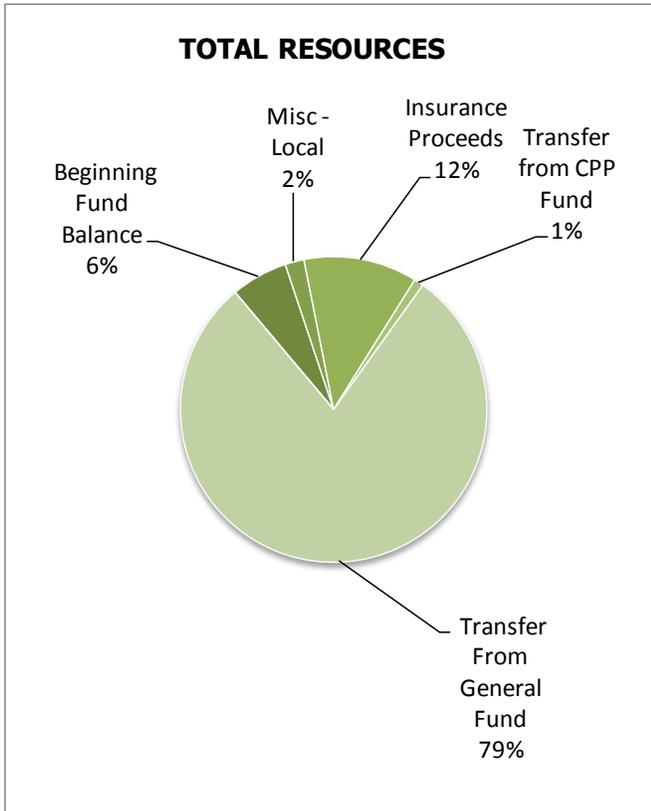
Preschool Fund (continued)

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 ADOPTED BUDGET | 2014-15 REVISED BUDGET |
|---|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING FUND BALANCE | \$ - | \$ 769,839 | \$ 893,286 | \$ 648,211 | \$ 157,650 | \$ 148,041 |
| REVENUE: | | | | | | |
| One-time Transfer from General Fund | \$ - | \$ 12,000 | \$ 48,000 | \$ - | \$ - | \$ - |
| Transfer from General Fund | 1,080,801 | 2,563,015 | 2,771,863 | 3,556,785 | 3,616,785 | 3,395,197 |
| One-time Transfer from Tuition-Based Preschool Fund | - | - | 76,163 | - | - | 30,581 |
| Tuition | - | - | 462,836 | 809,960 | 1,453,172 | 1,321,997 |
| TOTAL REVENUE | \$ 1,080,801 | \$ 2,575,015 | \$ 3,358,862 | \$ 4,366,745 | \$ 5,069,957 | \$ 4,747,775 |
| TOTAL RESOURCES | \$ 1,080,801 | \$ 3,344,854 | \$ 4,252,148 | \$ 5,014,956 | \$ 5,227,607 | \$ 4,895,816 |
| EXPENDITURES: | | | | | | |
| Salaries | \$ 97,353 | \$ 1,675,596 | \$ 2,397,852 | \$ 3,464,919 | \$ 3,519,500 | \$ 3,405,288 |
| Benefits | 27,100 | 519,721 | 777,667 | 1,128,019 | 1,199,251 | 1,154,254 |
| Purchased Services | 19,286 | 45,813 | 58,339 | 45,836 | - | - |
| Property and Equipment | 62,400 | 60,332 | 270,516 | 43,600 | - | - |
| Supplies | 104,823 | 150,106 | 99,563 | 184,541 | 356,596 | 193,677 |
| TOTAL EXPENDITURES | \$ 310,962 | \$ 2,451,568 | \$ 3,603,937 | \$ 4,866,915 | \$ 5,075,347 | \$ 4,753,219 |
| EMERGENCY RESERVE | \$ - | \$ - | \$ - | \$ - | \$ 152,260 | \$ 142,597 |
| TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS | \$ 310,962 | \$ 2,451,568 | \$ 3,603,937 | \$ 4,866,915 | \$ 5,227,607 | \$ 4,895,816 |
| ENDING BALANCE | \$ 769,839 | \$ 893,286 | \$ 648,211 | \$ 148,041 | \$ - | \$ - |



Risk Management Fund
 \$4,240,149

The Risk Management Fund accounts for the costs of the district's property and liability insurance, workers' compensation insurance, loss prevention services and coordinates the overall risk management activities for the district.





Risk Management Fund (continued)

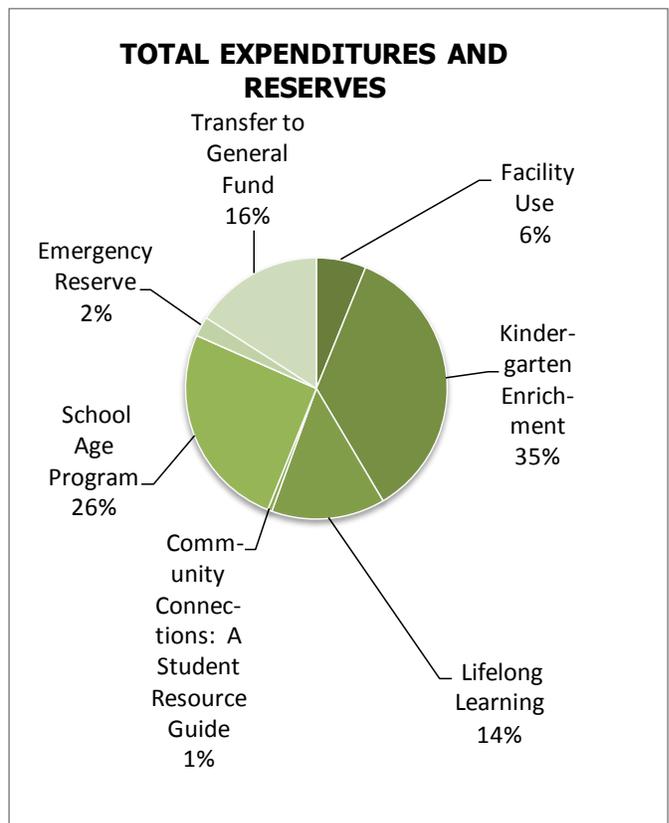
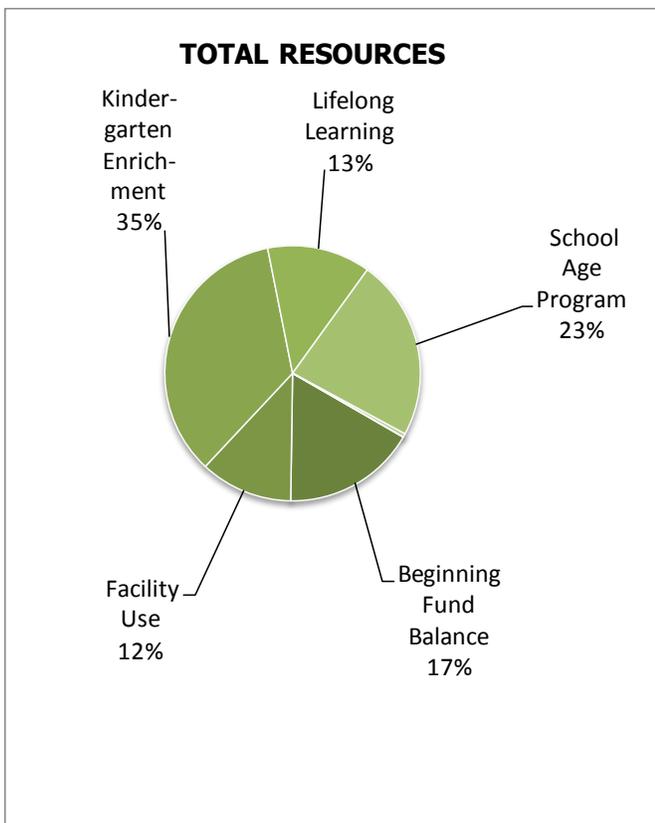
| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 ADOPTED BUDGET | 2014-15 REVISED BUDGET |
|---|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING FUND BALANCE | \$ 123,247 | \$ 93,731 | \$ 104,944 | \$ 181,960 | \$ 445,119 | \$ 274,972 |
| REVENUE: | | | | | | |
| Miscellaneous - Local | \$ 22,736 | \$ 94,495 | \$ 26,731 | \$ 115,010 | \$ 64,401 | \$ 69,346 |
| Insurance Proceeds | - | - | - | 4,774,715 | - | 500,000 |
| Transfer from CPP Fund | 15,698 | 15,698 | 17,234 | 19,539 | 19,372 | 29,144 |
| Transfer from General Fund | 2,730,573 | 2,502,493 | 2,853,436 | 3,366,687 | 3,366,687 | 3,366,687 |
| One Time Transfer from General Fund | 51,500 | - | 77,993 | - | - | - |
| TOTAL REVENUE | \$ 2,820,507 | \$ 2,612,686 | \$ 2,975,394 | \$ 8,275,951 | \$ 3,450,460 | \$ 3,965,177 |
| TOTAL RESOURCES | <u>\$ 2,943,754</u> | <u>\$ 2,706,417</u> | <u>\$ 3,080,338</u> | <u>\$ 8,457,911</u> | <u>\$ 3,895,579</u> | <u>\$ 4,240,149</u> |
| EXPENDITURES: | | | | | | |
| Salaries | \$ 168,397 | \$ 162,352 | \$ 197,072 | \$ 209,930 | \$ 204,392 | \$ 222,556 |
| Employee Benefits | 39,478 | 40,004 | 45,868 | 50,890 | 56,624 | 58,339 |
| Purchased Services | 56,116 | 64,094 | 231,395 | 171,466 | 252,000 | 263,087 |
| Property Insurance | 830,038 | 847,064 | 907,733 | 957,935 | 1,020,541 | 1,021,149 |
| Workers' Comp Insurance | 1,512,389 | 1,279,754 | 1,273,609 | 1,636,631 | 1,916,668 | 1,720,629 |
| Supplies and Materials | 3,398 | 2,349 | 704 | 4,326 | 22,068 | 52,068 |
| Capital Outlay | 4,630 | 14,421 | 4,082 | 1,060 | 20,000 | 20,000 |
| Other Objects | 5,487 | 1,672 | 32 | 633 | 4,823 | 8,822 |
| Insurance Claims | - | - | - | 4,845,147 | - | 500,000 |
| Deductible Reserves | 230,090 | 189,763 | 237,883 | 304,921 | 285,000 | 250,000 |
| TOTAL EXPENDITURES | <u>\$ 2,850,023</u> | <u>\$ 2,601,473</u> | <u>\$ 2,898,378</u> | <u>\$ 8,182,939</u> | <u>\$ 3,782,116</u> | <u>\$ 4,116,650</u> |
| EMERGENCY RESERVE | \$ - | \$ - | \$ - | \$ - | \$ 113,463 | \$ 123,499 |
| TOTAL EXPENDITURES AND EMERGENCY RESERVE | <u>\$ 2,850,023</u> | <u>\$ 2,601,473</u> | <u>\$ 2,898,378</u> | <u>\$ 8,182,939</u> | <u>\$ 3,895,579</u> | <u>\$ 4,240,149</u> |
| ENDING BALANCE | <u>\$ 93,731</u> | <u>\$ 104,944</u> | <u>\$ 181,960</u> | <u>\$ 274,972</u> | <u>\$ -</u> | <u>\$ -</u> |



Community Schools Fund
 \$6,625,349

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

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





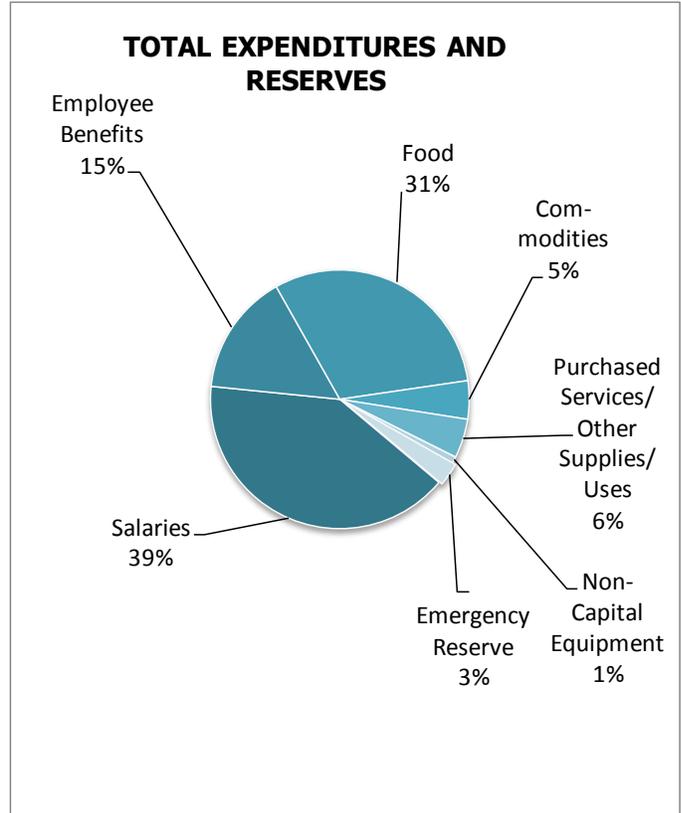
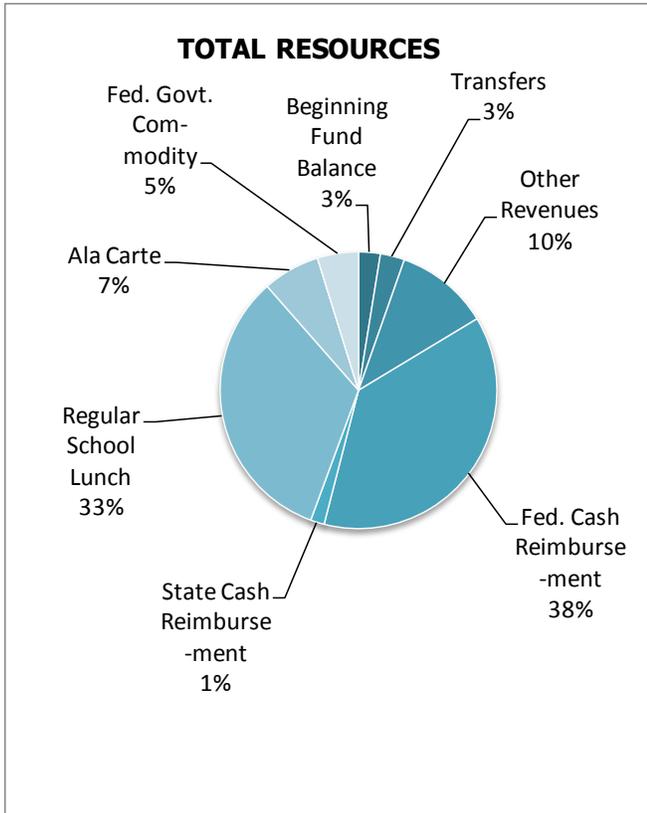
Community Schools Fund (continued)

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 ADOPTED BUDGET | 2014-15 REVISED BUDGET |
|---|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING FUND BALANCE | \$ 488,689 | \$ 166,666 | \$ 196,781 | \$ 723,584 | \$ 1,173,737 | \$ 1,350,473 |
| REVENUE: | | | | | | |
| Facility Use | \$ 789,634 | \$ 794,488 | \$ 872,182 | \$ 921,624 | \$ 895,000 | \$ 937,000 |
| Kindergarten Enrichment | 2,529,432 | 2,557,312 | 2,770,702 | 2,679,253 | 2,729,027 | 2,788,319 |
| Lifelong Learning | 503,665 | 626,324 | 763,444 | 967,885 | 950,000 | 1,045,000 |
| School Age Program | 1,205,146 | 1,304,196 | 1,518,363 | 1,735,366 | 1,818,945 | 1,832,531 |
| Community Connections: | | | | | | |
| A Student Resource Guide | 6,750 | 7,350 | 6,753 | 15,845 | 35,828 | 35,924 |
| Scholarships | (15,000) | - | - | - | - | - |
| TOTAL REVENUE | \$ 5,019,627 | \$ 5,289,670 | \$ 5,931,444 | \$ 6,319,973 | \$ 6,428,800 | \$ 6,638,774 |
| TOTAL RESOURCES | \$ 5,508,316 | \$ 5,456,336 | \$ 6,128,225 | \$ 7,043,557 | \$ 7,602,537 | \$ 7,989,247 |
| EXPENDITURES: | | | | | | |
| Facility Use | \$ 353,082 | \$ 366,484 | \$ 377,060 | \$ 393,626 | \$ 401,551 | \$ 407,015 |
| Kindergarten Enrichment | 2,415,304 | 2,291,205 | 2,114,132 | 2,157,689 | 2,408,027 | 2,341,736 |
| Lifelong Learning | 514,356 | 597,569 | 695,061 | 854,075 | 842,146 | 930,345 |
| Community Connections: | | | | | | |
| A Student Resource Guide | 7,693 | 8,077 | 9,339 | 38,035 | 35,828 | 35,924 |
| School Age Program | 1,083,610 | 1,183,615 | 1,311,767 | 1,326,627 | 1,569,171 | 1,694,147 |
| TOTAL EXPENDITURES | \$ 4,374,045 | \$ 4,446,950 | \$ 4,507,359 | \$ 4,770,052 | \$ 5,256,723 | \$ 5,409,167 |
| EMERGENCY RESERVE | \$ - | \$ - | \$ - | \$ - | \$ 157,702 | \$ 162,275 |
| TRANSFERS TO: | | | | | | |
| General Fund | \$ 742,605 | \$ 587,605 | \$ 897,282 | \$ 923,032 | \$ 923,032 | \$ 1,053,907 |
| Food Services Fund | 225,000 | 225,000 | - | - | - | - |
| TOTAL TRANSFERS | \$ 967,605 | \$ 812,605 | \$ 897,282 | \$ 923,032 | \$ 923,032 | \$ 1,053,907 |
| TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS | \$ 5,341,650 | \$ 5,259,555 | \$ 5,404,641 | \$ 5,693,084 | \$ 6,337,457 | \$ 6,625,349 |
| ENDING BALANCE | \$ 166,666 | \$ 196,781 | \$ 723,584 | \$ 1,350,473 | \$ 1,265,080 | \$ 1,363,898 |



Food Services Fund
\$7,926,956

The Food Services Program will serve approximately 12,750 meals per day using Regional Production Centers to serve 50 schools and 2 Head Start Programs. The program is primarily dependent on Food Service revenue from 172 serving days. A transfer of \$225,000 has been provided by the General Operating Fund for the 2014-15 fiscal year. Lunch prices are projected to increase in 2014-15; Elementary \$3.25, Middle \$3.50, and High Schools \$3.75.





Food Services Fund (continued)

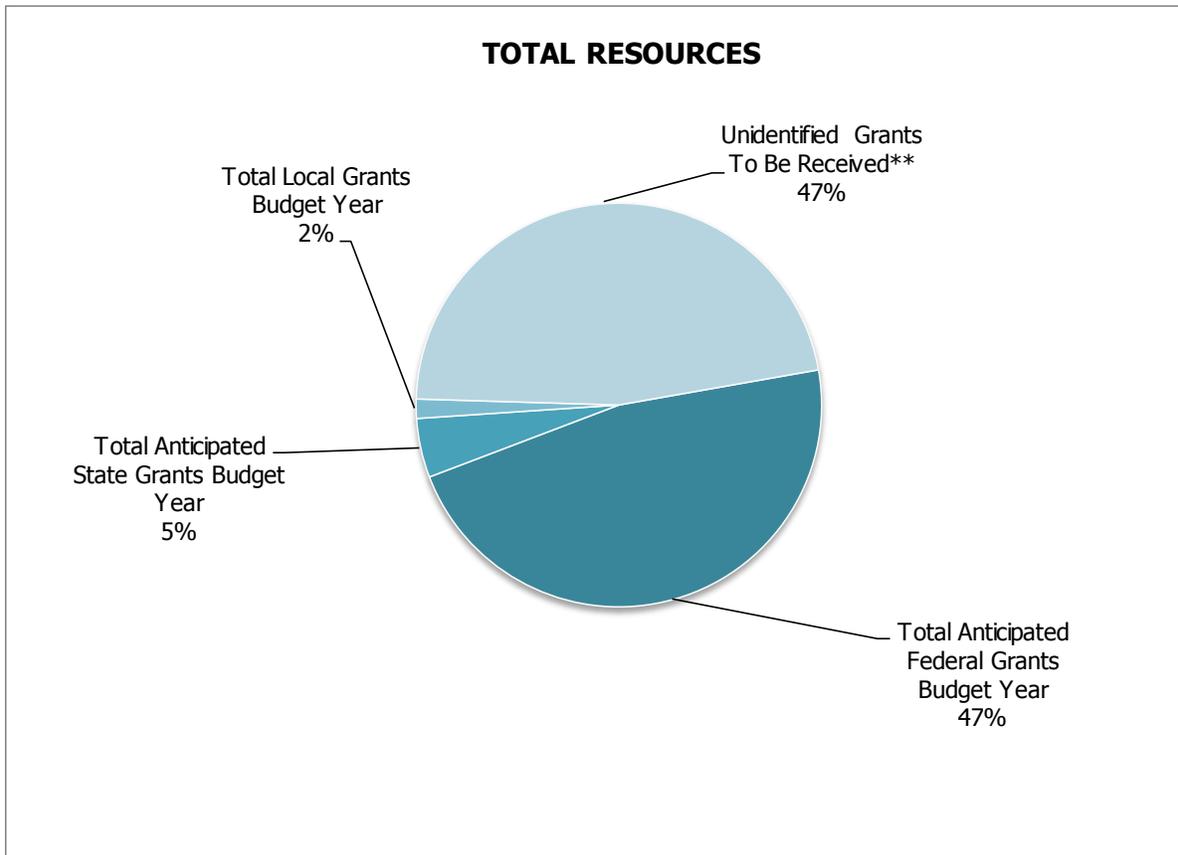
| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 ADOPTED BUDGET | 2014-15 REVISED BUDGET |
|---|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING FUND BALANCE | \$ (364,156) | \$ 185,889 | \$ 175,308 | \$ 187,102 | \$ 195,427 | \$ 201,187 |
| REVENUE: | | | | | | |
| Over/Under | \$ 4,647 | \$ (5,325) | \$ (1,179) | \$ (7,850) | \$ - | \$ - |
| A la Carte | 437,090 | 440,353 | 482,582 | 440,771 | 537,188 | 530,000 |
| Regular School Lunch | 1,818,236 | 2,036,849 | 2,160,258 | 2,359,195 | 2,894,326 | 2,608,625 |
| Federal Cash Reimbursement | 2,104,578 | 2,367,444 | 2,479,834 | 2,622,522 | 2,767,134 | 2,983,837 |
| State Cash Reimbursement | 72,158 | 61,905 | 67,729 | 66,218 | 67,000 | 77,000 |
| Catering | 9,737 | 40,398 | 120,649 | 188,796 | 250,000 | 342,000 |
| Reduced Price Meals | 20,679 | 21,065 | 24,926 | 18,300 | 20,950 | 14,928 |
| Federal Government Commodities | 318,414 | 292,076 | 299,309 | 361,124 | 362,640 | 379,776 |
| Miscellaneous - Local | 57,542 | 41,715 | 77,654 | 133,208 | 75,000 | 327,510 |
| Snack Revenue | 66,754 | 102,250 | 83,045 | 103,301 | 122,861 | 107,118 |
| Breakfast Revenue | 43,874 | 54,732 | 65,450 | 82,044 | 78,925 | 94,395 |
| Headstart | 78,246 | 84,235 | 49,362 | 34,678 | 31,133 | 35,580 |
| Flood Insurance Proceeds | - | - | - | 146,689 | - | - |
| TOTAL REVENUE | \$ 5,031,955 | \$ 5,537,697 | \$ 5,909,619 | \$ 6,548,996 | \$ 7,207,157 | \$ 7,500,769 |
| TRANSFERS | | | | | | |
| Transfer from General Fund | 1,029,000 | 173,501 | 452,802 | 405,017 | 225,000 | 225,000 |
| TOTAL TRANSFERS | \$ 1,254,000 | \$ 398,501 | \$ 452,802 | \$ 405,017 | \$ 225,000 | \$ 225,000 |
| TOTAL RESOURCES | \$ 5,921,799 | \$ 6,122,087 | \$ 6,537,729 | \$ 7,141,115 | \$ 7,627,584 | \$ 7,926,956 |
| EXPENDITURES: | | | | | | |
| Salaries | \$ 2,605,488 | \$ 2,562,573 | \$ 2,834,984 | \$ 2,962,474 | \$ 3,169,241 | \$ 3,209,337 |
| Employee Benefits | 894,857 | 938,118 | 955,864 | 1,086,477 | 1,174,398 | 1,206,781 |
| Purchased Services | 97,966 | 212,243 | 137,659 | 91,833 | 89,000 | 127,500 |
| Food | 1,395,355 | 1,574,693 | 1,788,916 | 2,158,853 | 2,310,632 | 2,446,680 |
| Com-modities | 238,248 | 300,090 | 304,731 | 327,787 | 350,000 | 379,776 |
| Other Supplies/Uses | 177,017 | 150,646 | 134,363 | 180,985 | 153,150 | 205,000 |
| Uncollectable Accounts | 96,110 | 47,614 | 72,662 | - | - | - |
| Non-capital Equipment | 81,610 | 24,533 | 37,543 | 47,685 | 50,000 | 65,000 |
| Equipment Depreciation | 58,530 | 55,728 | 49,307 | 31,580 | 52,000 | - |
| Other Objects and Uses | 90,729 | 80,541 | 34,598 | 52,254 | 57,000 | 56,000 |
| TOTAL EXPENDITURES | \$ 5,735,910 | \$ 5,946,779 | \$ 6,350,627 | \$ 6,939,928 | \$ 7,405,421 | \$ 7,696,074 |
| EMERGENCY RESERVE | \$ - | \$ - | \$ - | \$ - | \$ 222,163 | \$ 230,882 |
| TOTAL EXPENDITURES AND EMERGENCY RESERVE | \$ 5,735,910 | \$ 5,946,779 | \$ 6,350,627 | \$ 6,939,928 | \$ 7,627,584 | \$ 7,926,956 |
| ENDING BALANCE | \$ 185,889 | \$ 175,308 | \$ 187,102 | \$ 201,187 | \$ - | \$ - |

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



Governmental Designated-Purpose Grants Fund
 \$19,500,000

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



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



Governmental Designated-Purpose Grants Fund (continued)

| CFDA # | FEDERAL GRANT NAME | FUNDING PERIOD | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2014-15 |
|-------------------------|--|----------------|----------------|----------------|----------------|----------------|------------------|------------------|
| | | | AUDITED ACTUAL | AUDITED ACTUAL | AUDITED ACTUAL | AUDITED ACTUAL | ADOPTED BUDGET * | REVISED BUDGET * |
| 10.575 | Farm to School Grant | Dec - Nov | \$ - | \$ - | \$ - | \$ 9,277 | \$ - | \$ - |
| 20.205 | Highway Planning and Construction | June - June | 52,709 | 12,840 | 17,426 | 26,350 | - | - |
| 45.310 | State Library Program | July - June | 60 | - | - | - | - | - |
| 81.041 | State of Colorado Governor's Energy Office | July - June | - | 9,940 | - | - | - | - |
| 84.002A | Adult Education Family Literacy | July - June | 104,900 | 101,871 | 100,071 | 95,067 | - | 95,067 |
| 84.010 | Title I, Part A, NCLB | July - June | 2,624,311 | 2,984,399 | 2,605,835 | 2,375,020 | 2,164,636 | 2,164,222 |
| 84.010 | Title I, Short Term District Improvement | Aug - Sept | 87,570 | - | 40,358 | - | - | - |
| 84.010 | Title I, Supplemental Summer School | July - June | 1,221 | 118,709 | - | - | - | - |
| 84.010 | Title 1A, Formative Assessment | July - June | 147,368 | 145,958 | - | - | - | - |
| 84.010 | Title 1, School Improvement - Prevention Integration | July - June | - | 85,408 | - | - | - | - |
| 84.010A | Title 1A, School Improvement | July - Sept | - | 212,101 | 208,278 | 62,655 | - | - |
| 84.010A | Title 1A, Family Literacy | July - Aug | 73,320 | 4,241 | - | - | - | - |
| 84.010A | Recruitment and Retention | July - Aug | 63,268 | 9,016 | - | - | - | - |
| 84.027 | Special Education: IDEA Part B | July - June | 4,171,886 | 5,912,493 | 4,916,805 | 4,884,951 | 4,821,274 | 4,972,918 |
| 84.048A | Vocational Education - Carl Perkins Secondary | July - June | 126,897 | 125,730 | 152,513 | 129,724 | 135,000 | 118,000 |
| 84.060A | Title VII, Part A: Indian Education | July - June | 24,192 | 22,251 | 25,026 | 11,617 | 12,000 | 12,942 |
| 84.126 | School to Work Alliance Program (SWAP) | July - June | 342,241 | 194,445 | 200,435 | 205,953 | 241,515 | 201,263 |
| 84.173 | IDEA: Special Education: Preschool Grants | July - June | 113,117 | 110,892 | 106,450 | 113,147 | 112,634 | 112,634 |
| 84.184B | School Leadership - Community Access Mentoring | Oct - Sept | 65,008 | - | - | - | - | - |
| 84.184E | Readiness and Emergency Management | Aug - July | 489,404 | 12,173 | - | - | - | - |
| 84.184S | School Emergency Response to Violence | Sept - April | - | - | - | 359,206 | - | - |
| 84.186 | Title IV, NCLB, Safe and Drug-Free Schools | July - June | 4,923 | - | - | - | - | - |
| 81.196A | Stewart B. McKinney-Homeless Assistance Act | July - June | 31,341 | 56,174 | 28,565 | 46,153 | 34,000 | 35,700 |
| 84.215E | Title V, Part D, Fund for Improvement of Education | May - April | (3,057) | - | - | - | - | - |
| 84.287 | Title V, Part B, 21st Century Learning Centers | July - June | 442,706 | 304,521 | 541,430 | 550,050 | 518,200 | 370,538 |
| 84.287 | Title V, Part B, 21st Century Learning Centers | July - June | 114,432 | 206,458 | 379,845 | 145,161 | 269,661 | 150,000 |
| 84.318 | Title II, Part D, NCLB, Technology | July - June | 9,682 | 32,327 | 2,774 | - | - | - |
| 84.318X | Educational Technology State Grant/Competitive | July - June | 188,677 | - | - | - | - | - |
| 84.323A | Special Education: State Program Improvement | July - June | - | 4,000 | 3,000 | 1,000 | - | - |
| 84.330 | Advanced Placement for Disadvantaged Students | July - June | 6,658 | - | 17,158 | 5,170 | - | - |
| 84.365 | Title III, NCLB, ELL | July - June | 119,911 | 257,229 | 234,838 | 197,961 | 168,340 | 168,340 |
| 84.365 | Title III Emergency Immigrant Assistance | July - June | 103,572 | 11,132 | 42,249 | - | - | - |
| 84.365 | Title III Differentiated Reading Strategies | July - June | 11,267 | 18,526 | - | - | - | - |
| 84.367 | Title II, Part A, NCLB, Teacher Quality | July - June | 817,118 | 828,657 | 840,426 | 691,229 | 687,052 | 687,052 |
| 84.377A | Focus on School Improvement | Jan - Aug | 51,157 | 331 | - | - | - | - |
| 84.387 | Title X - ARRA | July - June | 16,301 | - | - | - | - | - |
| 84.386 | Title IID - ARRA | July - June | 36,145 | 70 | - | - | - | - |
| 84.389 | Title I - ARRA | July - June | 1,241,177 | 114,459 | - | - | - | - |
| 84.391 | IDEA Part B, ARRA | July - June | 2,668,321 | 1,271 | - | - | - | - |
| 84.392 | IDEA Special Education: Preschool Grants, ARRA | July - June | 124,049 | - | - | - | - | - |
| 84.397 | ARRA NBPTS Certified Teacher Stipend | Oct - June | 82 | - | - | - | - | - |
| 84.410 | Education Jobs Fund | July - June | 5,511,842 | 180,742 | - | - | - | - |
| 84.413 | Race to the Top | July - June | - | - | 142,980 | 63,572 | - | 60,000 |
| | | | \$ 19,983,776 | \$ 12,078,364 | \$ 10,606,462 | \$ 9,973,263 | \$ 9,164,312 | \$ 9,148,676 |
| STATE GRANT NAME | | | | | | | | |
| | School of Excellence | Indefinite | \$ 1,468 | \$ 4,428 | \$ 3,924 | \$ 568 | \$ - | \$ - |
| | Civics Grant | July - June | 3,644 | - | - | - | - | - |
| | Comprehensive Health Education Program | July - June | 16,398 | 30,749 | 37,235 | 35,579 | - | 40,000 |
| | Closing the Achievement Gap Program | Feb - June | 148,203 | - | - | - | - | - |
| | Colorado Family Literacy | July - June | 7,625 | - | - | - | - | - |
| | School Counselor Corps | July - June | 192,148 | 191,756 | 173,580 | 205,322 | 620,000 | 525,490 |
| | State Grants for Libraries | July - June | - | - | - | 7,490 | - | - |
| | State Grant NTNL Board Certification | July - June | - | - | - | 222,821 | - | - |
| | State Grant - Public Health and Environment | Jan - Dec | - | - | - | - | - | 5,000 |
| | State Grant - Colorado Brain Injury Program | July - June | - | - | - | - | - | 2,500 |
| | Expelled and At-Risk | Mar - June | 45,695 | - | - | - | 300,000 | 295,804 |
| | Expelled and At-Risk - Justice High | July - June | 136,741 | 93,100 | - | - | - | - |
| | Expelled and At-Risk - Boulder Prep | July - June | 77,900 | 72,110 | 38,950 | - | - | - |
| | Expelled and At-Risk | July - June | 200,685 | 181,967 | 99,969 | - | - | - |
| | TOTAL STATE GRANTS | | \$ 830,507 | \$ 574,110 | \$ 353,658 | \$ 471,780 | \$ 920,000 | \$ 868,794 |
| | TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR | | 19,983,776 | 12,078,364 | 10,606,462 | 9,973,263 | 9,164,312 | 9,148,676 |
| | TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR | | 830,507 | 574,110 | 353,658 | 471,780 | 920,000 | 868,794 |
| | TOTAL LOCAL GRANTS BUDGET YEAR | | 643,019 | 523,145 | 554,519 | 639,331 | 300,000 | 225,653 |
| | UNIDENTIFIED GRANTS TO BE RECEIVED** | | - | - | - | - | 9,115,688 | 9,256,877 |
| | TOTAL BUDGET | | \$ 21,457,302 | \$ 13,175,619 | \$ 11,514,639 | \$ 11,084,374 | \$ 19,500,000 | \$ 19,500,000 |

* The Budget does not include carryover dollars

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



Tuition-Based Preschool Fund

\$0

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

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 ADOPTED BUDGET | 2014-15 REVISED BUDGET |
|---|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING FUND BALANCE | \$ 123,690 | \$ 106,469 | \$ 104,503 | \$ 14,364 | \$ - | \$ 30,581 |
| REVENUE/TUITION: | | | | | | |
| Community Montessori Preschool | \$ 504,352 | \$ 564,976 | \$ 583,392 | \$ 606,137 | \$ - | \$ - |
| Community Montessori Scholarships | (90,873) | (112,995) | (121,658) | (117,702) | - | - |
| Colorado Preschool Program | 357,886 | 394,943 | - | - | - | - |
| TOTAL REVENUE | \$ 771,365 | \$ 846,924 | \$ 461,734 | \$ 488,435 | \$ - | \$ - |
| TOTAL RESOURCES | <u>\$ 895,055</u> | <u>\$ 953,393</u> | <u>\$ 566,237</u> | <u>\$ 502,799</u> | <u>\$ -</u> | <u>\$ 30,581</u> |
| EXPENDITURES: | | | | | | |
| Salaries | \$ 295,245 | \$ 327,225 | \$ 347,017 | \$ 344,404 | \$ - | \$ - |
| Benefits | 98,168 | 107,408 | 119,748 | 127,368 | - | - |
| Purchased Services | 5,181 | 16,714 | 4,020 | 8 | - | - |
| Supplies | 766 | 15,261 | 4,925 | - | - | - |
| Colorado Preschool Program | 389,226 | 382,282 | - | - | - | - |
| TOTAL EXPENDITURES | <u>\$ 788,586</u> | <u>\$ 848,890</u> | <u>\$ 475,710</u> | <u>\$ 472,218</u> | <u>\$ -</u> | <u>\$ -</u> |
| EMERGENCY RESERVE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TRANSFERS: | | | | | | |
| One-time transfer to Preschool Fund | \$ - | \$ - | \$ 76,163 | \$ - | \$ - | \$ 30,581 |
| TOTAL TRANSFERS | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 76,163</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 30,581</u> |
| TOTAL EXPENDITURES AND EMERGENCY RESERVE | <u>\$ 788,586</u> | <u>\$ 848,890</u> | <u>\$ 551,873</u> | <u>\$ 472,218</u> | <u>\$ -</u> | <u>\$ 30,581</u> |
| ENDING BALANCE | | | | | | |
| Community Montessori Preschool | \$ 42,967 | \$ 28,340 | \$ 14,364 | \$ 30,581 | \$ - | \$ - |
| TOTAL ENDING BALANCE | <u>\$ 106,469</u> | <u>\$ 104,503</u> | <u>\$ 14,364</u> | <u>\$ 30,581</u> | <u>\$ -</u> | <u>\$ -</u> |

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

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

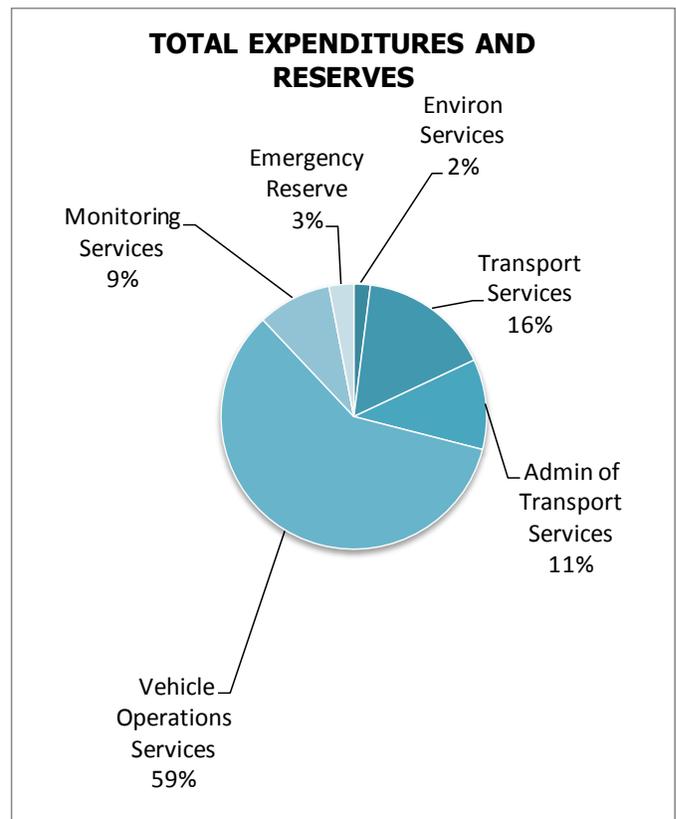
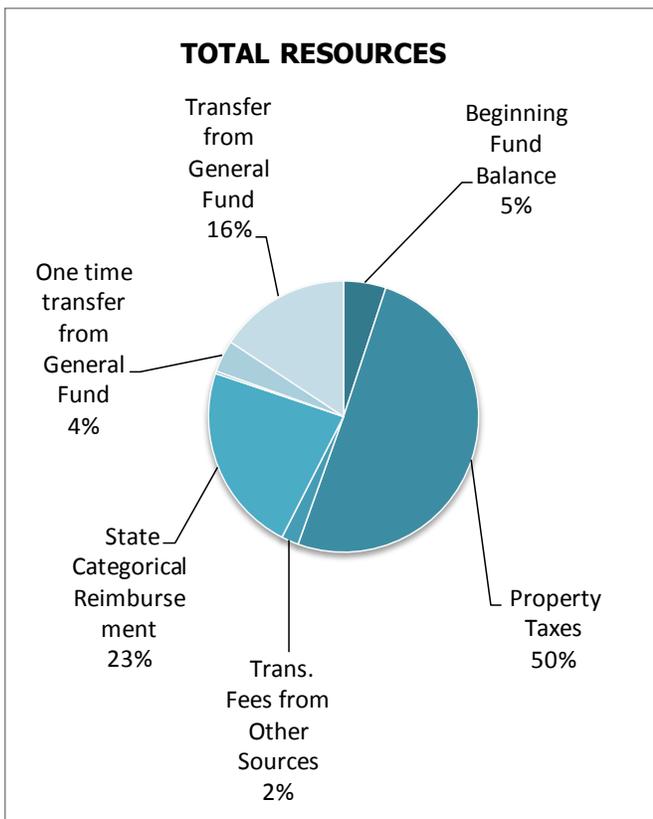




Transportation Fund
 \$14,257,863

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

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





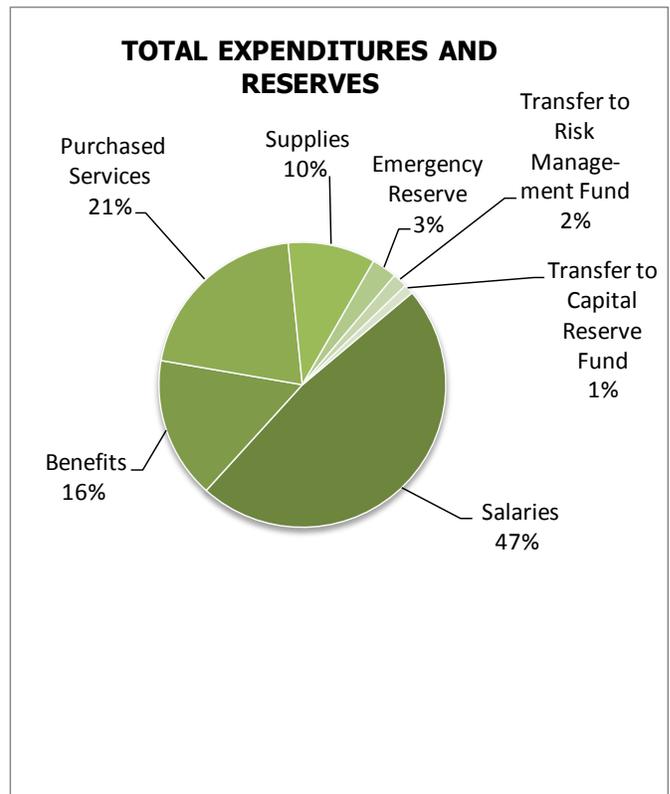
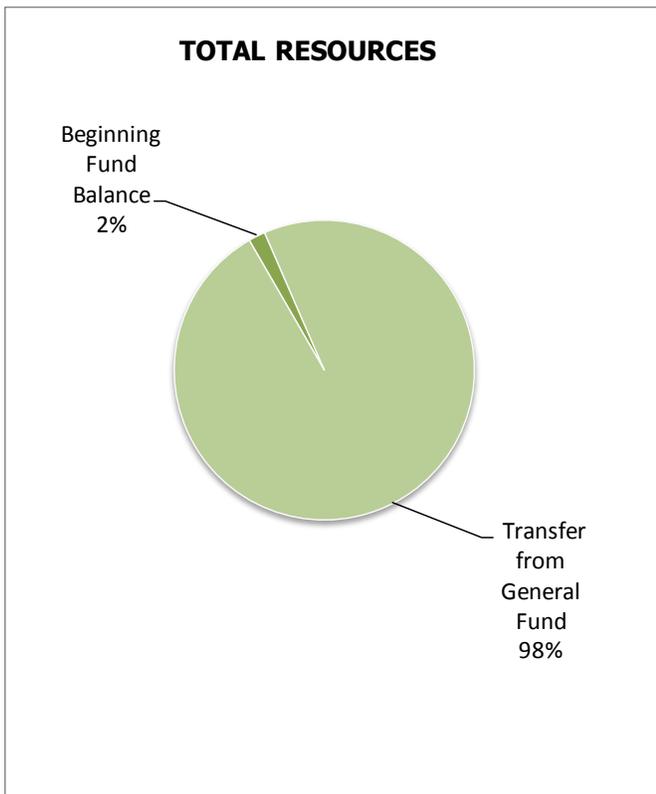
Transportation Fund (continued)

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 ADOPTED BUDGET | 2014-15 REVISED BUDGET |
|---|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING FUND BALANCE | \$ 905,330 | \$ 261,429 | \$ 368,777 | \$ 894,884 | \$ 695,856 | \$ 724,040 |
| REVENUE: | | | | | | |
| Property Taxes | \$ 7,286,126 | \$ 7,280,697 | \$ 7,226,986 | \$ 7,304,343 | \$ 7,227,000 | \$ 7,227,000 |
| Trans. Fees from Other Sources | 447,000 | 329,356 | 293,947 | 295,458 | 265,000 | 295,000 |
| State Categorical Reimbursement | 2,730,405 | 2,915,419 | 3,172,498 | 3,205,307 | 3,186,527 | 3,252,759 |
| CDE Audit Adjustment | - | - | - | - | - | (41,807) |
| One time transfer from General Fund | - | - | - | 2,000,000 | 1,715,000 | 548,662 |
| Transfer from General Fund | 1,163,003 | 2,243,207 | 2,385,212 | 577,212 | 1,037,209 | 2,252,209 |
| TOTAL REVENUE | \$ 11,626,534 | \$ 12,768,679 | \$ 13,078,643 | \$ 13,382,320 | \$ 13,430,736 | \$ 13,533,823 |
| TOTAL RESOURCES | <u>\$ 12,531,864</u> | <u>\$ 13,030,108</u> | <u>\$ 13,447,420</u> | <u>\$ 14,277,204</u> | <u>\$ 14,126,592</u> | <u>\$ 14,257,863</u> |
| EXPENDITURES: | | | | | | |
| Maintenance & Operations | \$ 45,997 | \$ 31,264 | \$ 40,794 | \$ 37,639 | \$ 41,023 | \$ 41,023 |
| Environmental Services | 184,499 | 194,232 | 134,773 | 171,660 | 218,320 | 218,320 |
| Transportation Services | 2,009,743 | 2,005,052 | 1,933,024 | 1,994,254 | 2,173,090 | 2,238,661 |
| Admin of Transportation Services | 1,252,597 | 1,276,524 | 1,399,115 | 1,516,801 | 1,557,835 | 1,560,835 |
| Vehicle Operations Services | 7,588,368 | 7,982,750 | 7,905,855 | 8,492,832 | 8,498,701 | 8,552,982 |
| Monitoring Services | 1,189,231 | 1,171,509 | 1,138,975 | 1,339,978 | 1,226,169 | 1,230,764 |
| TOTAL EXPENDITURES | <u>\$ 12,270,435</u> | <u>\$ 12,661,331</u> | <u>\$ 12,552,536</u> | <u>\$ 13,553,164</u> | <u>\$ 13,715,138</u> | <u>\$ 13,842,585</u> |
| RESERVES: | | | | | | |
| EMERGENCY RESERVE | \$ - | \$ - | \$ - | \$ - | \$ 411,454 | \$ 415,278 |
| TOTAL EXPENDITURES AND EMERGENCY RESERVE | <u>\$ 12,270,435</u> | <u>\$ 12,661,331</u> | <u>\$ 12,552,536</u> | <u>\$ 13,553,164</u> | <u>\$ 14,126,592</u> | <u>\$ 14,257,863</u> |
| ENDING BALANCE | <u>\$ 261,429</u> | <u>\$ 368,777</u> | <u>\$ 894,884</u> | <u>\$ 724,040</u> | <u>\$ -</u> | <u>\$ -</u> |



Colorado Preschool Program Fund
\$1,777,474

The Colorado Preschool Program Fund was established through Senate Bill 01-123 and began in the 2001-2002 fiscal year. This bill required the expenditure of a portion of a school district Per Pupil Revenue (PPR) be allocated to the Colorado Preschool Program. BVSD is expecting an allocation of 334 slots (167 FTE) for preschool, in which 105 slots have been identified for community child care centers, and 229 slots are for BVSD preschools. Colorado Preschool Program is a no cost preschool program for eligible families that support students who have identified risk factors that can impact school success and/or may lead to achievement gaps.





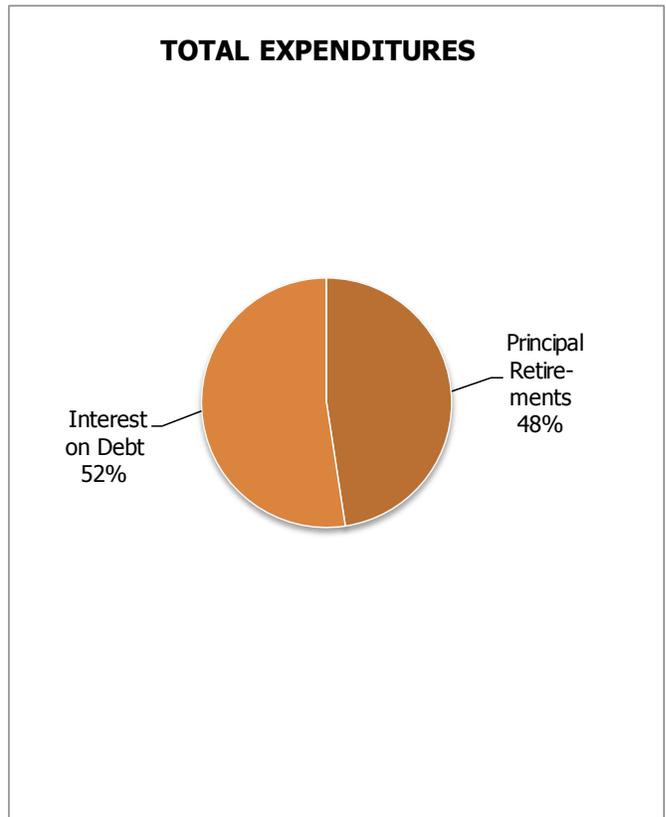
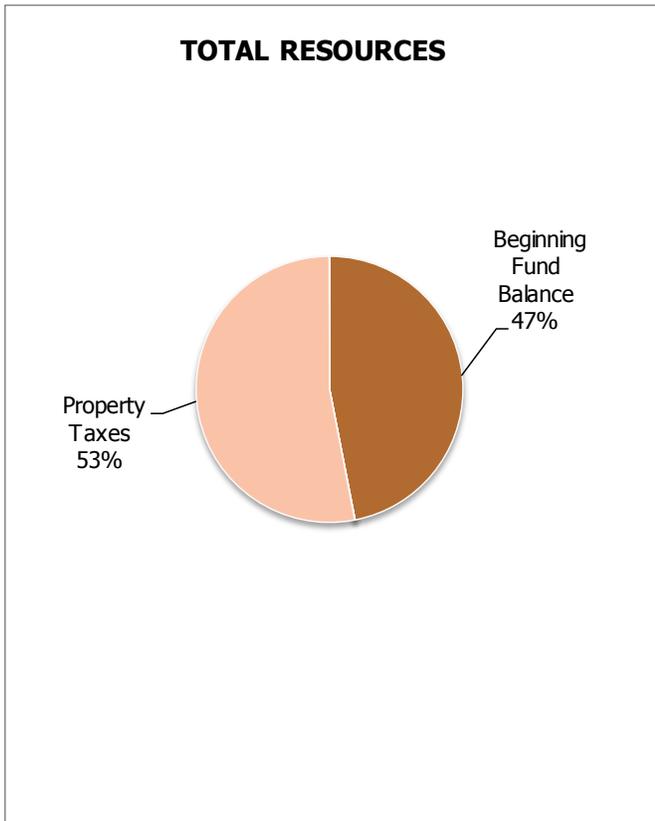
Colorado Preschool Program Fund (continued)

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 ADOPTED BUDGET | 2014-15 REVISED BUDGET |
|---|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING FUND BALANCE | \$ 92,136 | \$ 55,863 | \$ 69,942 | \$ 33,714 | \$ 31,873 | \$ 32,373 |
| REVENUE: | | | | | | |
| Transfer from General Fund | \$ 1,122,240 | \$ 1,064,909 | \$ 1,064,792 | \$ 1,094,973 | \$ 1,156,308 | \$ 1,745,101 |
| TOTAL REVENUE | \$ 1,122,240 | \$ 1,064,909 | \$ 1,064,792 | \$ 1,094,973 | \$ 1,156,308 | \$ 1,745,101 |
| TOTAL RESOURCES | \$ 1,214,376 | \$ 1,120,772 | \$ 1,134,734 | \$ 1,128,687 | \$ 1,188,181 | \$ 1,777,474 |
| EXPENDITURES: | | | | | | |
| Salaries | \$ 663,263 | \$ 579,022 | \$ 618,897 | \$ 599,243 | \$ 619,609 | \$ 850,400 |
| Benefits | 178,755 | 176,952 | 192,121 | 185,266 | 201,818 | 283,975 |
| Purchased Services | 272,528 | 266,800 | 259,550 | 276,343 | 300,510 | 367,869 |
| Supplies | 13,406 | - | - | 2,874 | 345 | 176,171 |
| TOTAL EXPENDITURES | \$ 1,127,952 | \$ 1,022,774 | \$ 1,070,568 | \$ 1,063,726 | \$ 1,122,282 | \$ 1,678,415 |
| EMERGENCY RESERVE | \$ - | \$ - | \$ - | \$ - | \$ 33,668 | \$ 50,352 |
| TRANSFERS TO: | | | | | | |
| Risk Management Fund | \$ 15,698 | \$ 15,698 | \$ 17,234 | \$ 19,539 | \$ 19,372 | \$ 29,144 |
| Capital Reserve Fund | 14,863 | 12,358 | 13,218 | 13,049 | 12,859 | 19,563 |
| TOTAL TRANSFERS | \$ 30,561 | \$ 28,056 | \$ 30,452 | \$ 32,588 | \$ 32,231 | \$ 48,707 |
| TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS | \$ 1,158,513 | \$ 1,050,830 | \$ 1,101,020 | \$ 1,096,314 | \$ 1,188,181 | \$ 1,777,474 |
| ENDING BALANCE | \$ 55,863 | \$ 69,942 | \$ 33,714 | \$ 32,373 | \$ - | \$ - |



Bond Redemption Fund
\$36,086,524

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





Bond Redemption Fund (continued)

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 ADOPTED BUDGET | 2014-15 REVISED BUDGET |
|--|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING FUND BALANCE | \$ 24,032,073 | \$ 24,325,632 | \$ 24,457,080 | \$ 24,492,573 | \$ 24,822,129 | \$ 24,822,129 |
| REVENUE: | | | | | | |
| Delinquent Property Taxes | \$ 32,069 | \$ 30,944 | \$ 24,038 | \$ 27,443 | \$ 20,000 | \$ 20,000 |
| Property Taxes | 28,170,409 | 28,245,691 | 28,108,729 | 28,385,625 | 28,236,109 | 36,952,664 |
| Interest Income | 31,273 | 21,556 | 35,018 | 19,418 | 20,000 | 20,000 |
| TOTAL REVENUE | \$ 28,233,751 | \$ 28,298,191 | \$ 28,167,785 | \$ 28,432,486 | \$ 28,276,109 | \$ 36,992,664 |
| TOTAL RESOURCES | <u>\$ 52,265,824</u> | <u>\$ 52,623,823</u> | <u>\$ 52,624,865</u> | <u>\$ 52,925,059</u> | <u>\$ 53,098,238</u> | <u>\$ 61,814,793</u> |
| EXPENDITURES: | | | | | | |
| Principal Retirements | \$ 11,005,000 | \$ 11,745,000 | \$ 12,250,000 | \$ 12,790,000 | \$ 13,370,000 | \$ 13,370,000 |
| Interest on Debt | 16,932,642 | 16,419,193 | 15,879,742 | 15,310,380 | 14,706,524 | 22,706,524 |
| Other - Paying Agent Fees | 2,550 | 2,550 | 2,550 | 2,550 | 10,000 | 10,000 |
| TOTAL EXPENDITURES | \$ 27,940,192 | \$ 28,166,743 | \$ 28,132,292 | \$ 28,102,930 | \$ 28,086,524 | \$ 36,086,524 |
| TOTAL EXPENDITURES AND OTHER FINANCING SOURCES (USES) | <u>\$ 27,940,192</u> | <u>\$ 28,166,743</u> | <u>\$ 28,132,292</u> | <u>\$ 28,102,930</u> | <u>\$ 28,086,524</u> | <u>\$ 36,086,524</u> |
| ENDING BALANCE | <u>\$ 24,325,632</u> | <u>\$ 24,457,080</u> | <u>\$ 24,492,573</u> | <u>\$ 24,822,129</u> | <u>\$ 25,011,714</u> | <u>\$ 25,728,269</u> |
| MILL LEVY | 5.791 | 5.999 | 6.007 | 5.792 | 5.700 | 7.526 |
| TOTAL ASSESSED VALUATION: | | | | | | |
| FOR THE YEAR 2010 (Certified) | \$ 4,878,665,186 | | | | | |
| FOR THE YEAR 2011 (Certified) | | \$ 4,865,464,097 | | | | |
| FOR THE YEAR 2012 (Certified) | | | \$ 4,727,938,464 | | | |
| FOR THE YEAR 2013 (Certified) | | | | \$ 4,903,070,971 | | |
| FOR THE YEAR 2014 (Certified) | | | | | \$ 4,978,559,900 | \$ 4,927,017,542 |



2006 Building Fund
\$1,231,631

2006-2013 Building Fund Six Year Spending Plan

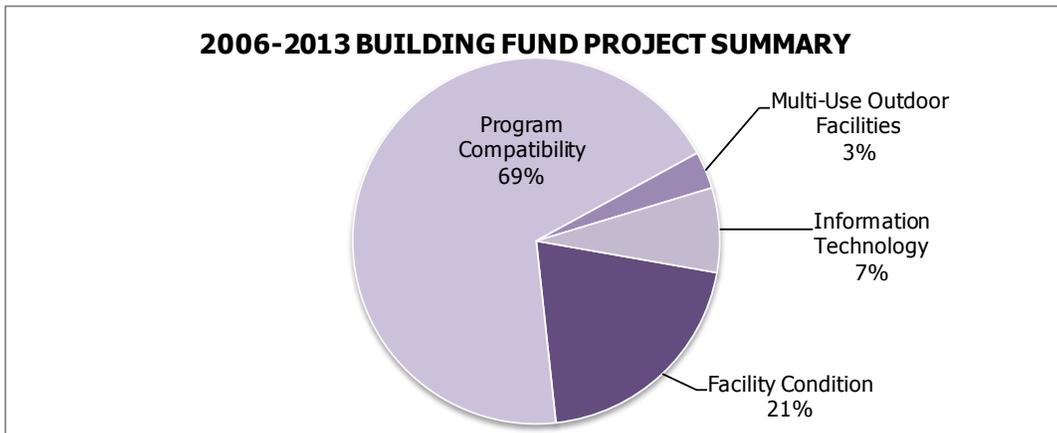
Facility Condition improvements will address major HVAC, electrical, clock/intercom, irrigation, paving, restroom renovation, and interior finishes improvements. All administrative offices and computer labs, as well as Broomfield High School, will be air-conditioned.

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 |





2006 Building Fund (continued)

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 ADOPTED BUDGET | 2014-15 REVISED BUDGET |
|---------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING FUND BALANCE | \$ 94,510,828 | \$ 40,349,760 | \$ 5,480,878 | \$ 2,747,039 | \$ 1,323,740 | \$ 1,231,131 |
| REVENUE: | | | | | | |
| Interest Income | \$ 341,927 | \$ (5,580) | \$ 8,527 | \$ 2,120 | \$ 500 | \$ 500 |
| Other Local Revenue | 388,223 | 156,360 | 384,272 | 31,930 | - | - |
| TOTAL REVENUE | \$ 730,150 | \$ 150,780 | \$ 392,799 | \$ 34,050 | \$ 500 | \$ 500 |
| TOTAL RESOURCES | <u>\$ 95,240,977</u> | <u>\$ 40,500,540</u> | <u>\$ 5,873,677</u> | <u>\$ 2,781,089</u> | <u>\$ 1,324,240</u> | <u>\$ 1,231,631</u> |
| EXPENDITURES: | | | | | | |
| Phase II Building Fund Projects | 12,082,426 | 35,019,662 | \$ 2,799,326 | \$ - | \$ - | \$ - |
| Surplus Funds Projects | - | - | 327,312 | 1,549,958 | 1,324,240 | 1,231,631 |
| TOTAL EXPENDITURES | <u>\$ 54,891,218</u> | <u>\$ 35,019,662</u> | <u>\$ 3,126,638</u> | <u>\$ 1,549,958</u> | <u>\$ 1,324,240</u> | <u>\$ 1,231,631</u> |
| ENDING BALANCE | <u>\$ 40,349,760</u> | <u>\$ 5,480,878</u> | <u>\$ 2,747,039</u> | <u>\$ 1,231,131</u> | <u>\$ -</u> | <u>\$ -</u> |


2006 Building Fund (continued)

Project List

| Elementary School Projects | | | | |
|---|-----------------------|--|----------------------------------|---------------|
| Location | Revised Budget | Project To Date 2007 - 2014 | Projected 2014 - 2015 | |
| BCSIS/High Peaks Elementary | \$ 7,740,578 | \$ 7,740,578 | \$ | - |
| Bear Creek Elementary | 6,419,921 | 6,419,921 | | - |
| Birch Elementary | 4,433,346 | 4,433,346 | | - |
| Coal Creek Elementary | 3,214,000 | 3,214,000 | | - |
| Columbine Elementary | 9,848,706 | 9,848,706 | | - |
| Community Montessori | 2,555,536 | 2,555,536 | | - |
| Creekside Elementary | 2,641,005 | 2,641,005 | | - |
| Crest View Elementary | 5,740,976 | 5,740,976 | | - |
| Douglass Elementary | 3,391,798 | 3,391,798 | | - |
| Eisenhower Elementary | 2,950,446 | 2,950,446 | | - |
| Emerald Elementary | 3,082,668 | 3,082,668 | | - |
| Fireside Elementary | 1,273,231 | 1,269,851 | | 3,380 |
| Flatirons Elementary | 4,462,494 | 4,462,494 | | - |
| Foothill Elementary | 9,303,929 | 9,303,929 | | - |
| Gold Hill Elementary | 165,670 | 165,670 | | - |
| Heatherwood Elementary | 3,269,316 | 3,269,316 | | - |
| Jamestown Elementary | 155,356 | 155,356 | | - |
| Kohl Elementary | 4,164,340 | 4,164,340 | | - |
| Lafayette Elementary | 3,149,037 | 3,148,537 | | 500 |
| Louisville Elementary | 3,306,168 | 3,255,015 | | 51,153 |
| Mapleton Elementary | 35,000 | 35,000 | | - |
| Mesa Elementary | 4,463,030 | 4,463,030 | | - |
| Nederland Elementary | 930,354 | 930,354 | | - |
| Pioneer Elementary | 4,725,708 | 4,725,708 | | - |
| Ryan Elementary | 3,229,442 | 3,229,442 | | - |
| Sanchez Elementary | 2,964,441 | 2,964,441 | | - |
| Superior Elementary | 623,415 | 623,415 | | - |
| University Hill Elementary | 3,969,635 | 3,969,635 | | - |
| Whittier Elementary | 3,808,007 | 3,808,007 | | - |
| Total Elementary School Projects | \$ 106,017,551 | \$ 105,962,519 | \$ | 55,033 |



2006 Building Fund (continued)

Project List

| Middle School Projects | | | | |
|--------------------------------------|-----------------------|--|----------------------------------|--|
| Location | Revised Budget | Project To Date 2007 - 2014 | Projected 2014 - 2015 | |
| Angevine Middle | \$ 1,615,966 | \$ 1,615,966 | \$ - | |
| Broomfield Heights Middle | 4,871,697 | 4,871,697 | - | |
| Casey Middle | 31,138,891 | 31,138,891 | - | |
| Centennial Middle | 7,061,794 | 7,061,794 | - | |
| Louisville Middle | 16,223,751 | 16,223,751 | - | |
| Manhattan Middle | 10,806,179 | 10,806,179 | - | |
| Platt Middle | 8,501,726 | 8,488,370 | 13,356 | |
| Southern Hills Middle | 10,833,040 | 10,833,040 | - | |
| Summit Charter | 4,790,082 | 4,790,082 | - | |
| Total Middle School Projects | \$ 95,843,125 | \$ 95,829,769 | \$ 13,356 | |
| High School Projects | | | | |
| Arapahoe Ridge High | \$ 5,680,366 | \$ 5,671,003 | \$ 9,363 | |
| Boulder High | 13,256,094 | 13,052,386 | 203,708 | |
| Boulder Prep | 400,000 | 400,000 | - | |
| Broomfield High | 21,530,200 | 21,465,105 | 65,094 | |
| Centaurus High | 5,822,151 | 5,822,151 | - | |
| Fairview High | 11,354,900 | 11,225,877 | 129,023 | |
| Justice High | 143,791 | 143,791 | - | |
| Monarch High | 3,189,769 | 3,189,769 | - | |
| New Vista High | 5,262,067 | 5,252,443 | 9,623 | |
| Peak to Peak Transfer | 1,600,000 | 1,600,000 | - | |
| Total High School Projects | \$ 68,239,339 | \$ 67,822,527 | \$ 416,812 | |
| K-8 and Mid/Sr Projects | | | | |
| Aspen Creek K-8 | \$ 847,152 | \$ 847,152 | \$ - | |
| Eldorado K-8 | 1,076,114 | 1,076,114 | - | |
| Halcyon Middle/High | 269,025 | 269,025 | - | |
| Horizon K-8 | 3,284,540 | 3,284,540 | - | |
| Monarch K-8 | 609,645 | 609,645 | - | |
| Nederland Middle/Sr | 5,688,672 | 5,688,672 | - | |
| Total K-8 and Mid/Sr Projects | \$ 11,775,148 | \$ 11,775,148 | \$ - | |
| Ed Center | 1,887,988 | 1,884,926 | 3,062 | |
| IT | 21,824,401 | 21,820,498 | 3,903 | |
| Overhead | 6,327,128 | 6,327,128 | - | |
| Playground Master Plan | 96,911 | 96,911 | - | |
| Unallocated - District Wide | 739,465 | - | 739,465 | |
| Grand Total | \$ 312,751,057 | \$ 311,519,426 | \$ 1,231,631 | |



2014 Building Fund
\$15,000,000

2014-2020 Building Fund Six Year Spending Plan

Facility Condition renovations will improve the physical condition of buildings through repair and replacement of HVAC, electrical and plumbing systems, roofs, windows, interior and exterior doors as well as asbestos abatement, restroom renovations and upgrades to interior finishes and casework.

Program Compatibility renovations will improve the educational functionality of learning spaces such as Special Education rooms, auditoriums and music rooms.

Health and Physical Development improvements will expand opportunities for students to participate in fitness activities whether on the playground, individually or as part of a team through construction of multi-purpose fitness rooms, modern weight rooms and running tracks and paths.

Sustainability improvements will improve energy efficiency with lighting upgrades, HVAC upgrades and retro-commissioning to ensure all systems are performing optimally.

Educational Innovation renovations will modernize learning spaces to meet the needs of 21st Century students through the use of moveable walls to allow for flexible use of learning spaces, alternative furniture, shared activity spaces where students can collaborate, present or study independently or labs to support project-based learning to name a few examples.

School Replacement Creekside, Douglass and Emerald elementary schools will be replaced with new buildings to serve the same size enrollments as served currently.

District-wide Support Campus renovations will improve operational functionality and efficiency. Specifically renovations will be made to the central Transportation hub, a central kitchen will be constructed, professional development facilities will be expanded to support technology training and central administrative offices will be renovated.

District-wide Radio Upgrade will upgrade all district radios from analog to digital.

Information Technology renovations will improve Internet access and system stability. Audio enhancement will be provided for every classroom and the BVSD fiber optic network will be extended to select affordable housing projects to allow for Internet access.

Early Childhood Education classrooms and support spaces will be constructed to allow BVSD to provide preschool and full-day kindergarten throughout the district.

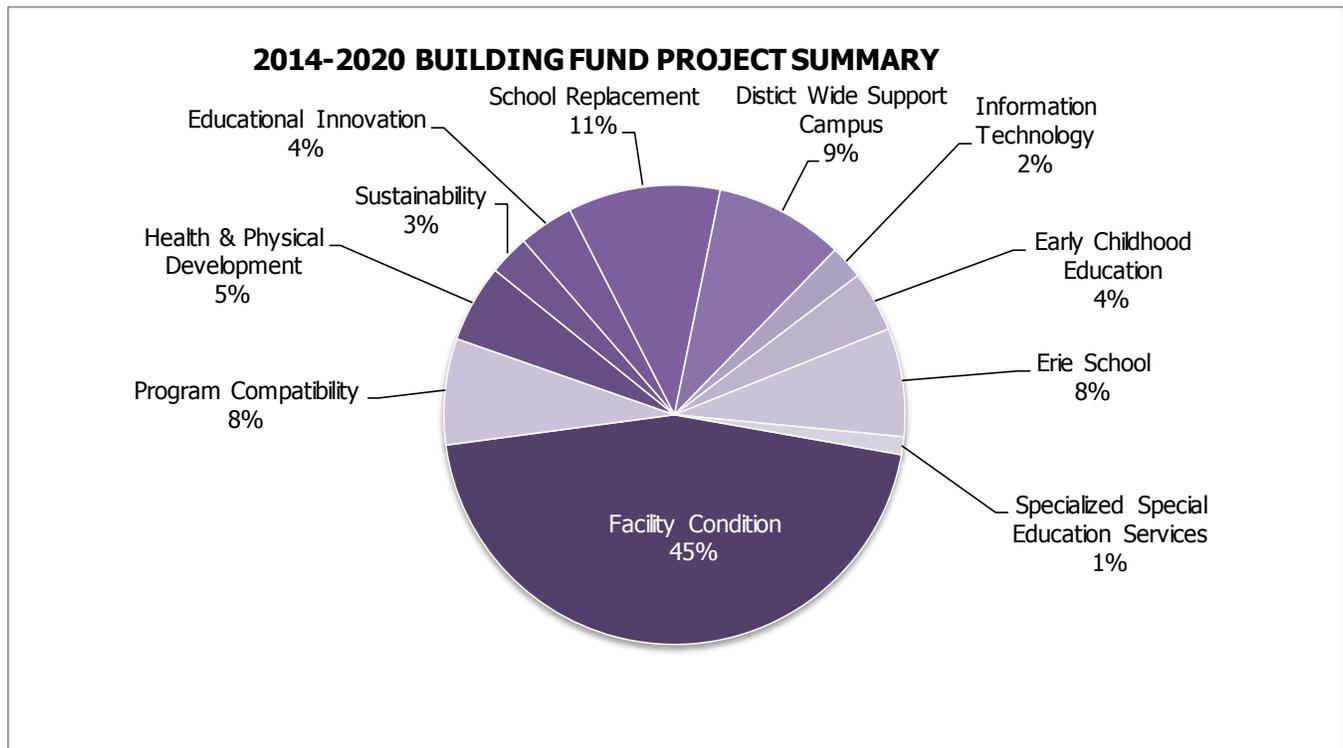
Erie School a new preschool through eighth grade campus will be constructed in Erie to serve growing enrollment in that part of the district.

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



2014 Building Fund (continued)

| | | |
|--|-----------|--------------------|
| Facility Condition | \$ | 235,770,000 |
| Program Compatibility | | 38,970,000 |
| Health & Physical Development | | 28,460,000 |
| Sustainability | | 14,820,000 |
| Educational Innovation | | 20,150,000 |
| School Replacement | | 56,050,000 |
| Distict Wide Support Campus | | 47,510,000 |
| District Wide Radio Upgrade | | 850,000 |
| Information Technology | | 12,330,000 |
| Early Childhood Education | | 22,350,000 |
| Erie School | | 39,700,000 |
| Specialized Special Education Services | | 6,500,000 |
| TOTAL COST | \$ | 523,460,000 |
| Inflation | | 45,160,000 |
| Project Reserve | | 7,900,000 |
| TOTAL COST | \$ | 576,520,000 |





2014 Building Fund (continued)

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 ADOPTED BUDGET | 2014-15 REVISED BUDGET |
|-----------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING FUND BALANCE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| REVENUE: | | | | | | |
| Net Bond Proceeds - 2015 Issuance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 225,000,000 |
| Interest Income | - | - | - | - | - | 150,000 |
| TOTAL REVENUE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 225,150,000 |
| TOTAL RESOURCES | <u>\$ -</u> | <u>\$ 225,150,000</u> |
| EXPENDITURES: | | | | | | |
| Phase I Projects | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 14,000,000 |
| Bond Issuance Costs | - | - | - | - | - | 1,000,000 |
| TOTAL EXPENDITURES | <u>\$ -</u> | <u>\$ 15,000,000</u> |
| ENDING BALANCE | <u>\$ -</u> | <u>\$ 210,150,000</u> |



2014 Building Fund (continued)

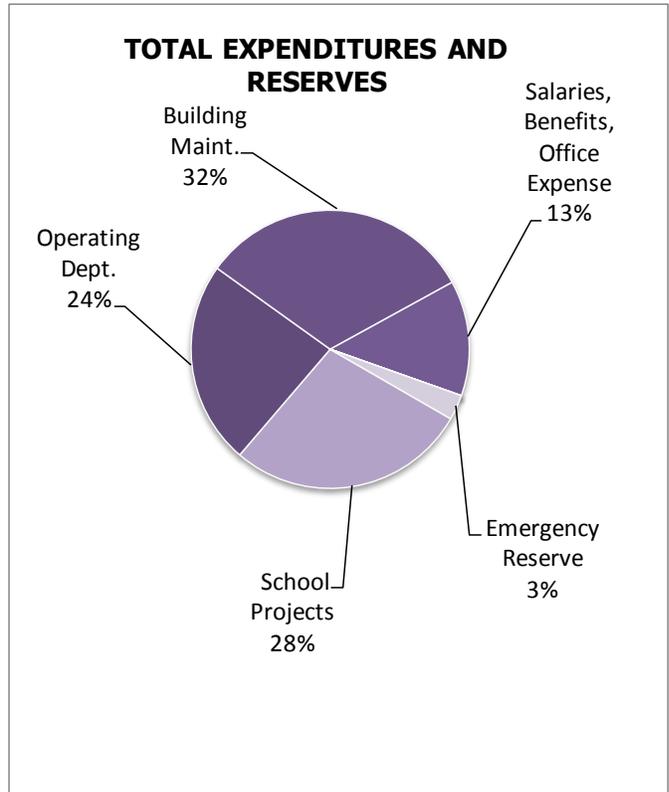
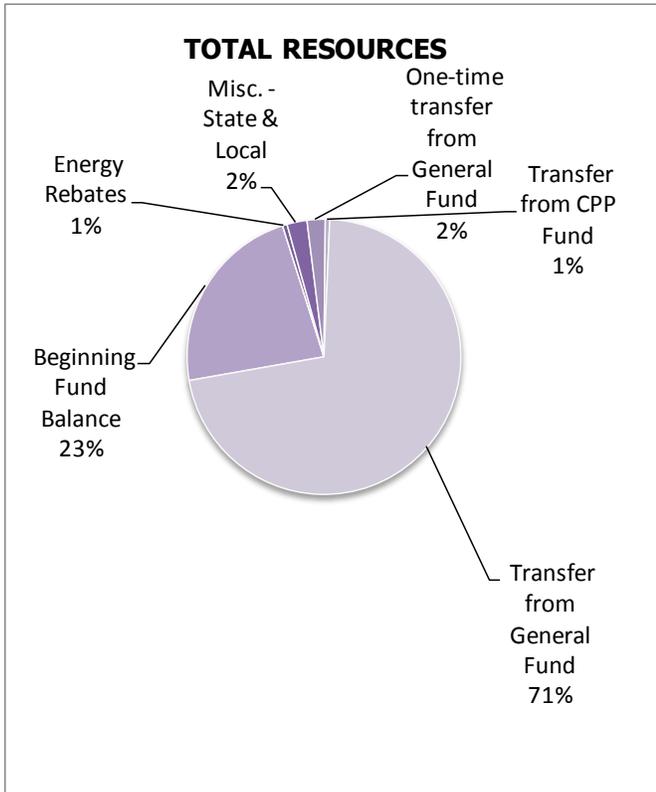
Project List

| Educational Facilities Master Plan Budget | |
|---|----------------------|
| | Budgeted Amount |
| Facility Condition (includes over \$8M for Security in school allocations) | \$235,770,000 |
| Program Compatibility | \$44,970,000 |
| Health and Physical Development | \$29,890,000 |
| Sustainability | \$14,820,000 |
| Educational Innovation | \$19,350,000 |
| School Replacement | |
| Creekside | \$17,410,000 |
| Douglass | \$20,570,000 |
| Emerald | \$18,070,000 |
| <i>School Replacement Subtotal</i> | \$56,050,000 |
| District-wide Support Campus | |
| Construct new Transportation facility | \$15,940,000 |
| Construct Technology Training Center and renovate administrative offices | \$19,170,000 |
| Construct District Kitchen | \$10,060,000 |
| Renovate Maintenance/Warehouse building | \$2,340,000 |
| <i>District-wide Subtotal</i> | \$47,510,000 |
| District-wide radio upgrade | \$850,000 |
| IT | |
| Internet and system stability | \$8,430,000 |
| Integrated audio enhancement for every classroom | \$3,510,000 |
| Extend BVSD Internet to select affordable housing projects | \$390,000 |
| <i>IT Subtotal</i> | \$12,330,000 |
| Early Childhood Education | |
| Extend full-day kindergarten opportunities | \$13,800,000 |
| Extend preschool options to more schools | \$8,550,000 |
| <i>Early Childhood Education Subtotal</i> | \$22,350,000 |
| Construct school in Erie | \$39,700,000 |
| Centralized Special Education services | \$6,500,000 |
| Master Plan Subtotal | \$530,090,000 |
| Inflation | \$38,530,000 |
| Program Reserve | \$7,900,000 |
| Master Plan Budget Total | \$576,520,000 |



Capital Reserve Fund
 \$3,726,887

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





Capital Reserve Fund (continued)

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 ADOPTED BUDGET | 2014-15 REVISED BUDGET |
|---|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING FUND BALANCE | | | | | | |
| Reserve - TABOR | \$ 340,714 | \$ 525,133 | \$ 509,705 | \$ 320,535 | \$ 130,689 | \$ 130,689 |
| Reserve - Project Carryover | 6,074,751 | 5,936,412 | 5,502,717 | 1,128,171 | - | 242,390 |
| Unreserved Beginning Balance | <u>623,561</u> | <u>254,242</u> | <u>1,199,463</u> | <u>486,307</u> | <u>69,000</u> | <u>480,858</u> |
| TOTAL BEGINNING FUND BALANCE | \$ 7,039,026 | \$ 6,715,787 | \$ 7,211,885 | \$ 1,935,013 | \$ 199,689 | \$ 853,937 |
| REVENUE: | | | | | | |
| Sale of School Property | \$ - | \$ 1,138,960 | \$ - | \$ - | \$ - | \$ - |
| Energy Rebates | - | 279,642 | 33,298 | - | 5,000 | 20,000 |
| Miscellaneous - State & Local | 129,196 | 3,664,704 | 136,640 | 83,811 | 87,684 | 87,684 |
| One-time transfer from General Fund | 8,854,055 | 3,594,775 | 1,426,000 | - | - | 79,306 |
| Transfer from CPP Fund | 14,863 | 12,358 | 13,218 | 13,049 | 12,859 | 19,563 |
| Transfer from General Fund | <u>2,019,617</u> | <u>2,247,697</u> | <u>2,248,297</u> | <u>2,448,297</u> | <u>2,248,297</u> | <u>2,666,397</u> |
| TOTAL REVENUE | \$ 11,017,731 | \$ 10,938,136 | \$ 3,857,453 | \$ 2,545,157 | \$ 2,353,840 | \$ 2,872,950 |
| TOTAL RESOURCES | <u>\$ 18,056,757</u> | <u>\$ 17,653,923</u> | <u>\$ 11,069,338</u> | <u>\$ 4,480,170</u> | <u>\$ 2,553,529</u> | <u>\$ 3,726,887</u> |
| EXPENDITURES: | | | | | | |
| School Projects | \$ 8,474,813 | \$ 5,693,697 | \$ 6,149,019 | \$ 1,508,693 | \$ 1,240,804 | \$ 1,041,114 |
| Operating Departments | 1,709,891 | 3,128,058 | 1,144,890 | 765,316 | 174,350 | 880,721 |
| Building Maintenance | 876,446 | 1,282,279 | 1,393,964 | 852,535 | 664,000 | 1,196,502 |
| Salaries, Employee Benefits, Office Expense | <u>279,821</u> | <u>338,004</u> | <u>446,452</u> | <u>499,689</u> | <u>400,000</u> | <u>500,000</u> |
| TOTAL EXPENDITURES | <u>\$ 11,340,970</u> | <u>\$ 10,442,038</u> | <u>\$ 9,134,325</u> | <u>\$ 3,626,233</u> | <u>\$ 2,479,154</u> | <u>\$ 3,618,337</u> |
| EMERGENCY RESERVE | \$ - | \$ - | \$ - | \$ - | \$ 74,375 | \$ 108,550 |
| TOTAL EXPENDITURES AND EMERGENCY RESERVE | <u>\$ 11,340,970</u> | <u>\$ 10,442,038</u> | <u>\$ 9,134,325</u> | <u>\$ 3,626,233</u> | <u>\$ 2,553,529</u> | <u>\$ 3,726,887</u> |
| ENDING BALANCE | <u>\$ 6,715,787</u> | <u>\$ 7,211,885</u> | <u>\$ 1,935,013</u> | <u>\$ 853,937</u> | <u>\$ -</u> | <u>\$ -</u> |


Capital Reserve Fund (continued)
Project List

| |
|----------------------------|
| Middle/High Schools |
|----------------------------|

| <u>School</u> | <u>Project</u> | 2014-2015 Budget |
|-----------------------------------|-------------------------------|-----------------------------|
| Casey Middle | Air Quality | 50,000 |
| Boulder High | Dugout Renovations | 29,177 |
| Boulder High | Field House Floor Replacement | 13,451 |
| Broomfield High | Gym Floor Refinish | 29,410 |
| Centaurus High | Gym Floor Refinish | 10,930 |
| Nederland Middle/High | Building Improvements | 7,500 |
| Total Middle/High Schools: | | \$ 140,468 |

| |
|----------------------|
| District Wide |
|----------------------|

| | <u>Project</u> | |
|-----------------------------|-----------------------------------|-------------------|
| District Wide | Emergencies | 513,292 |
| District Wide | Energy Audits/Recomissioning | 76,293 |
| 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 | 209,061 |
| District Wide | Emergency Communications | 50,000 |
| Total District Wide: | | \$ 900,646 |

| |
|---|
| School Project Sub-Total Summary |
|---|

| | | |
|----------------------------------|---------------|---------------------|
| | High Schools | 140,468 |
| | District Wide | 900,646 |
| School Project Sub-Total: | | \$ 1,041,114 |

| |
|------------------------------|
| Operating Departments |
|------------------------------|

| <u>Department</u> | <u>Project</u> | |
|-------------------------------------|-------------------------------|-------------------|
| Food Service | R12 Cooling Replacement | 25,000 |
| Maintenance | Equipment/Vehicle Replacement | 123,733 |
| Maintenance | White Fleet Vehicle Lease | 493,100 |
| Maintenance | TMA Software Renewal | 5,400 |
| Operational Services | VFA Software Renewal | 21,000 |
| Sustainability | Energy Efficiencies Projects | 12,488 |
| Transportation | Buses | 200,000 |
| Total Operating Departments: | | \$ 880,721 |



Capital Reserve Fund (continued)

Project List (continued)

| Building Maintenance - District Wide | | 2014-2015 |
|--|---|---------------------|
| | <u>Project</u> | Budget |
| District Wide | Americans With Disabilities Act | \$ 25,000 |
| District Wide | Backflow Preventer Replacement | 15,000 |
| District Wide | Custodial Equipment Replacement | 54,445 |
| District Wide | Door Replacement | 20,000 |
| District Wide | Early Childhood | 41,211 |
| District Wide | Electrical | 75,000 |
| District Wide | Elevator Repairs | 20,000 |
| District Wide | Environmental Management | 109,470 |
| District Wide | Flooring Replacement | 126,376 |
| District Wide | Grounds Restoration | 175,000 |
| District Wide | HVAC/Plumbing Reserve | 175,000 |
| District Wide | Painting | 20,000 |
| District Wide | Paving and Concrete | 125,000 |
| District Wide | Playground Surfacing, Drainage, Containment | 15,000 |
| District Wide | Restroom Stall Replacement | 25,000 |
| District Wide | Roofing | 175,000 |
| Total Building Maintenance - District Wide: | | \$ 1,196,502 |

| Salaries/Benefits/Office Expenses | |
|--|--|
| | Salaries/Benefits/Office Expenses \$ 500,000 |
| Total Salaries/Benefits/Office Expenses: \$ 500,000 | |

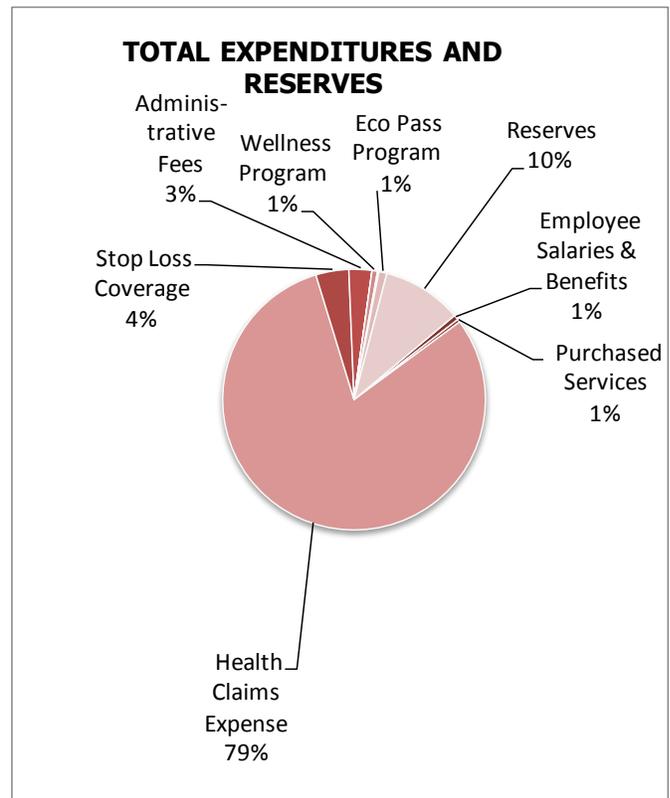
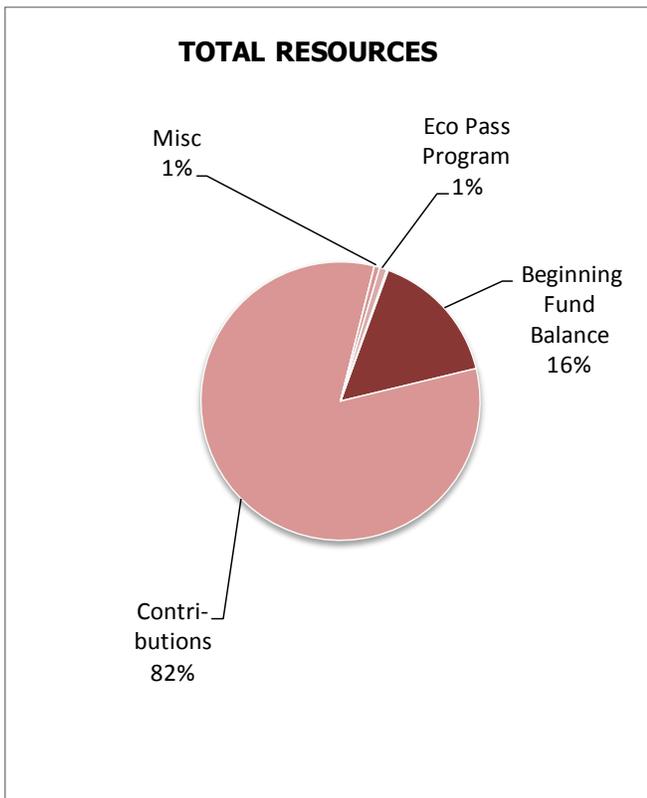
| Reserves | |
|-----------------------------------|--|
| | Emergency Reserve (TABOR-3% Budget) \$ 108,550 |
| Total Reserves: \$ 108,550 | |

| GRAND TOTAL Summary | |
|--------------------------------------|---------------------|
| School Projects | \$ 1,041,114 |
| Operating Departments | 880,721 |
| Building Maintenance - District Wide | 1,196,502 |
| Salaries/Benefits/Office Expenses | 500,000 |
| Emergency Reserve (TABOR) | 108,550 |
| GRAND TOTAL: | \$ 3,726,887 |



Health Insurance Fund
 \$32,015,803

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 will contribute an annual premium of \$5,964 per eligible employee. Employees have the option to purchase dependent coverage. In addition, the district funds an Employee Assistance Program (\$15 per employee), provides life insurance coverage (\$23 per employee), and contributes \$120 per participating employee to a flexible spending account.





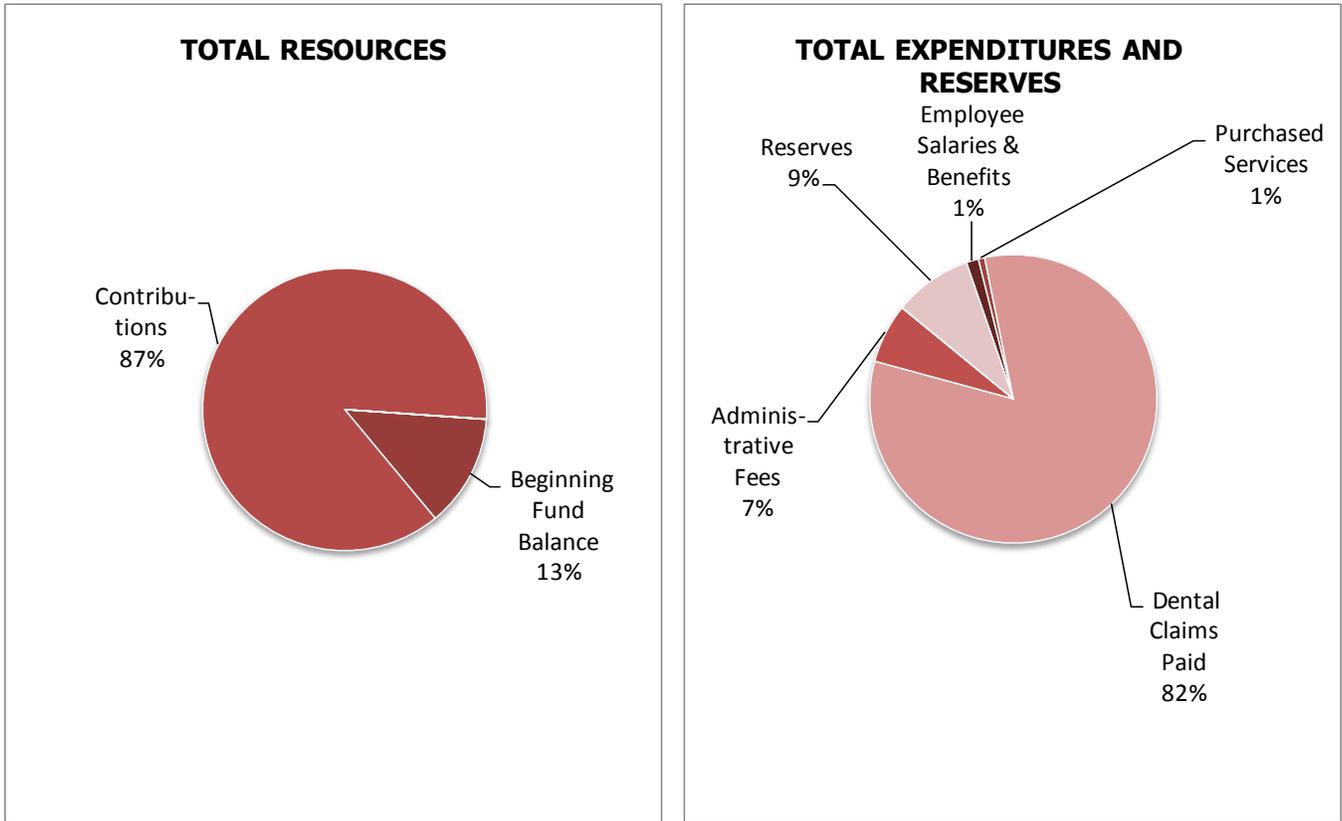
Health Insurance Fund (continued)

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 ADOPTED BUDGET | 2014-15 REVISED BUDGET |
|---------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING FUND BALANCE | \$ 4,471,192 | \$ 8,528,606 | \$ 7,507,165 | \$ 5,712,975 | \$ 2,597,888 | \$ 5,019,744 |
| REVENUE: | | | | | | |
| Transfer from General Fund | \$ 1,900,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Contributions | 22,880,884 | 24,160,494 | \$ 23,303,981 | \$ 26,039,644 | \$ 26,466,192 | \$ 26,466,192 |
| Interest Income | 10,020 | 12,139 | 12,437 | 5,680 | 6,000 | 6,000 |
| Miscellaneous | 196,561 | 134,866 | 196,080 | 219,140 | 200,000 | 200,000 |
| Wellness Program | 147,444 | - | - | - | - | - |
| Eco Pass Program | - | - | 121,032 | 155,080 | 268,867 | 268,867 |
| Employee Benefit Program | 55,571 | 56,294 | 54,179 | 56,184 | 55,000 | 55,000 |
| TOTAL REVENUE | \$ 25,190,480 | \$ 24,363,793 | \$ 23,687,709 | \$ 26,475,728 | \$ 26,996,059 | \$ 26,996,059 |
| TOTAL RESOURCES | <u>\$ 29,661,672</u> | <u>\$ 32,892,399</u> | <u>\$ 31,194,874</u> | <u>\$ 32,188,703</u> | <u>\$ 29,593,947</u> | <u>\$ 32,015,803</u> |
| EXPENDITURES: | | | | | | |
| Employee Salaries | \$ 109,501 | \$ 111,903 | \$ 121,650 | \$ 120,904 | \$ 191,026 | \$ 157,804 |
| Employee Benefits | 26,994 | 28,303 | 29,943 | 31,604 | 49,262 | 42,772 |
| Purchased Services | 68,250 | 63,000 | 82,781 | 81,875 | 122,000 | 122,000 |
| Health Claims Expense | 19,277,153 | 23,395,140 | 22,971,821 | 24,506,166 | 25,735,469 | 25,735,469 |
| Stop Loss Coverage | 740,093 | 814,600 | 923,475 | 1,192,184 | 1,306,256 | 1,306,256 |
| Administrative Fees | 747,705 | 828,321 | 910,537 | 819,587 | 910,000 | 910,000 |
| Supplies and Materials | - | 10 | - | - | 1,000 | 1,000 |
| Wellness Program | 110,450 | 91,022 | 246,711 | 134,527 | 216,177 | 216,177 |
| Employee Benefit Program | 52,920 | 52,935 | 52,935 | 52,935 | 55,000 | 55,000 |
| Eco Pass Program | - | - | 142,046 | 229,177 | 317,114 | 317,114 |
| TOTAL EXPENDITURES | <u>\$ 21,133,066</u> | <u>\$ 25,385,234</u> | <u>\$ 25,481,899</u> | <u>\$ 27,168,959</u> | <u>\$ 28,903,304</u> | <u>\$ 28,863,592</u> |
| RESERVES: | | | | | | |
| Above Recommended Amounts | \$ - | \$ - | \$ - | \$ - | \$ 690,643 | \$ 3,152,211 |
| TOTAL RESERVES | \$ - | \$ - | \$ - | \$ - | \$ 690,643 | \$ 3,152,211 |
| TOTAL EXPENDITURES AND RESERVES | <u>\$ 21,133,066</u> | <u>\$ 25,385,234</u> | <u>\$ 25,481,899</u> | <u>\$ 27,168,959</u> | <u>\$ 29,593,947</u> | <u>\$ 32,015,803</u> |
| ENDING BALANCE | <u>\$ 8,528,606</u> | <u>\$ 7,507,165</u> | <u>\$ 5,712,975</u> | <u>\$ 5,019,744</u> | <u>\$ -</u> | <u>\$ -</u> |



Dental Insurance Fund
 \$2,840,976

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.





Dental Insurance Fund (continued)

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 ADOPTED BUDGET | 2014-15 REVISED BUDGET |
|--|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING FUND BALANCE: | | | | | | |
| Reserved for Dental Benefits | \$ 287,141 | \$ 482,931 | \$ 472,317 | \$ 445,490 | \$ 315,587 | \$ 365,172 |
| TOTAL BEGINNING FUND BALANCE | \$ 287,141 | \$ 482,931 | \$ 472,317 | \$ 445,490 | \$ 315,587 | \$ 365,172 |
| REVENUE: | | | | | | |
| Contributions | \$ 2,165,696 | \$ 2,152,126 | \$ 2,120,888 | \$ 2,296,005 | \$ 2,475,304 | \$ 2,475,304 |
| Transfer From General Fund | 100,000 | - | - | - | - | - |
| Interest Income | 800 | 900 | 886 | 529 | 500 | 500 |
| TOTAL REVENUE | \$ 2,266,496 | \$ 2,153,026 | \$ 2,121,774 | \$ 2,296,534 | \$ 2,475,804 | \$ 2,475,804 |
| TOTAL RESOURCES | \$ 2,553,637 | \$ 2,635,957 | \$ 2,594,091 | \$ 2,742,024 | \$ 2,791,391 | \$ 2,840,976 |
| EXPENDITURES: | | | | | | |
| Employee Salaries | \$ 25,884 | \$ 26,580 | \$ 30,654 | \$ 28,221 | \$ 41,697 | \$ 30,703 |
| Employee Benefits | 6,012 | 6,421 | 7,304 | 7,027 | 10,729 | 8,580 |
| Purchased Services | 10,540 | 15,750 | 15,031 | 28,125 | 20,000 | 20,000 |
| Dental Claims Paid | 1,865,679 | 1,953,106 | 1,937,249 | 2,147,426 | 2,341,524 | 2,341,524 |
| Administrative Fees | 162,591 | 161,753 | 158,363 | 166,053 | 190,000 | 190,000 |
| Supplies and Materials | - | 30 | - | - | 1,000 | 1,000 |
| TOTAL EXPENDITURES | \$ 2,070,706 | \$ 2,163,640 | \$ 2,148,601 | \$ 2,376,852 | \$ 2,604,950 | \$ 2,591,807 |
| RESERVES: | | | | | | |
| Reserved for Dental Benefits | \$ - | \$ - | \$ - | \$ - | \$ 186,441 | \$ 249,169 |
| TOTAL RESERVES | \$ - | \$ - | \$ - | \$ - | \$ 186,441 | \$ 249,169 |
| TOTAL EXPENDITURES/RESERVES AND TRANSFERS | \$ 2,070,706 | \$ 2,163,640 | \$ 2,148,601 | \$ 2,376,852 | \$ 2,791,391 | \$ 2,840,976 |
| ENDING BALANCE | \$ 482,931 | \$ 472,317 | \$ 445,490 | \$ 365,172 | \$ - | \$ - |



Trust and Agency Funds
 \$3,130,000

Agency Fund

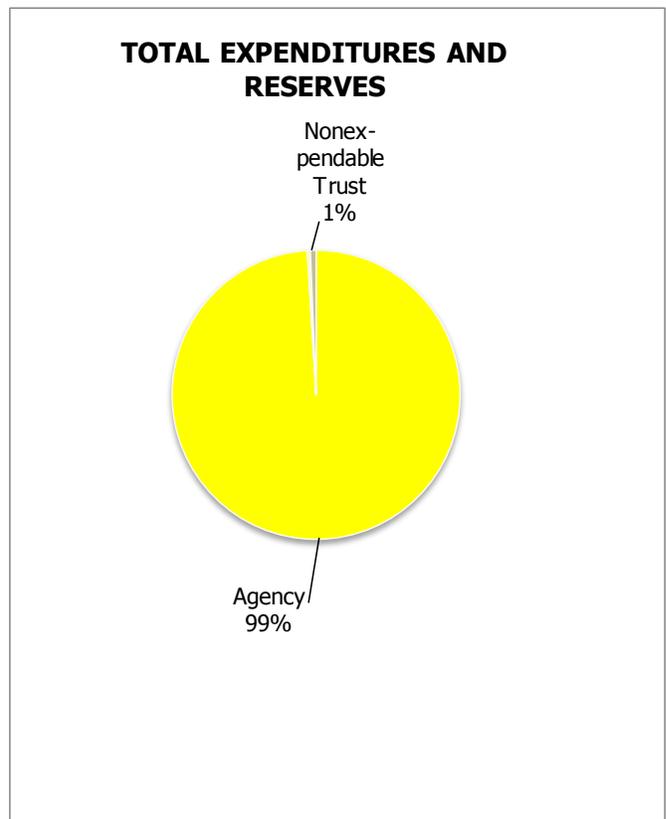
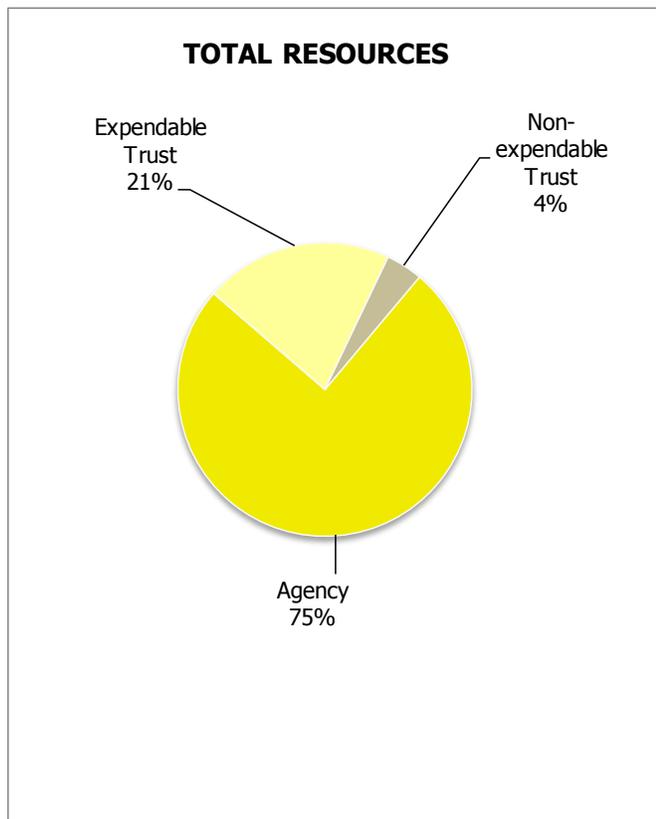
This fund is provided to account for receipts and disbursements from student and district fundraising activities.

Expendable Trust Fund

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

Nonexpendable Trust Fund

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





Trust and Agency Funds (continued)

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 ADOPTED BUDGET | 2014-15 REVISED BUDGET |
|----------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Agency Funds | | | | | | |
| Beginning Fund Balance | \$ 593,090 | \$ 556,922 | \$ 802,182 | \$ 834,897 | \$ 934,897 | \$ 1,052,066 |
| Receipts | <u>2,648,317</u> | <u>2,869,807</u> | <u>2,994,605</u> | <u>3,364,910</u> | <u>3,200,000</u> | <u>3,200,000</u> |
| Total Resources | \$ 3,241,407 | \$ 3,426,729 | \$ 3,796,787 | \$ 4,199,807 | \$ 4,134,897 | \$ 4,252,066 |
| Disbursements | <u>\$ 2,684,485</u> | <u>\$ 2,624,547</u> | <u>\$ 2,961,890</u> | <u>\$ 3,147,741</u> | <u>\$ 3,100,000</u> | <u>\$ 3,100,000</u> |
| Ending Balance | \$ 556,922 | \$ 802,182 | \$ 834,897 | \$ 1,052,066 | \$ 1,034,897 | \$ 1,152,066 |
| Expendable Trust Funds | | | | | | |
| Beginning Fund Balance | \$ 67,375 | \$ 61,489 | \$ 60,378 | \$ 944,337 | \$ 1,124,337 | \$ 1,122,360 |
| Revenue | <u>114</u> | <u>5,477</u> | <u>888,808</u> | <u>197,223</u> | <u>15,000</u> | <u>15,000</u> |
| Total Resources | \$ 67,489 | \$ 66,966 | \$ 949,186 | \$ 1,141,560 | \$ 1,139,337 | \$ 1,137,360 |
| Expenditures | <u>\$ 6,000</u> | <u>\$ 6,588</u> | <u>\$ 4,849</u> | <u>\$ 19,200</u> | <u>\$ 10,000</u> | <u>\$ 10,000</u> |
| Ending Balance | \$ 61,489 | \$ 60,378 | \$ 944,337 | \$ 1,122,360 | \$ 1,129,337 | \$ 1,127,360 |
| Nonexpendable Trust Funds | | | | | | |
| Beginning Fund Balance | \$ 193,639 | \$ 211,716 | \$ 213,516 | \$ 211,429 | \$ 206,429 | \$ 210,357 |
| Revenue | <u>21,077</u> | <u>3,800</u> | <u>913</u> | <u>428</u> | <u>15,000</u> | <u>15,000</u> |
| Total Resources | \$ 214,716 | \$ 215,516 | \$ 214,429 | \$ 211,857 | \$ 221,429 | \$ 225,357 |
| Expenditures | <u>\$ 3,000</u> | <u>\$ 2,000</u> | <u>\$ 3,000</u> | <u>\$ 1,500</u> | <u>\$ 20,000</u> | <u>\$ 20,000</u> |
| Ending Balance | \$ 211,716 | \$ 213,516 | \$ 211,429 | \$ 210,357 | \$ 201,429 | \$ 205,357 |
| GRAND TOTAL | | | | | | |
| BEGINNING FUND BALANCE | \$ 854,104 | \$ 830,127 | \$ 1,076,076 | \$ 1,990,663 | \$ 2,265,663 | \$ 2,384,783 |
| TOTAL REVENUE | <u>2,669,508</u> | <u>2,879,084</u> | <u>3,884,326</u> | <u>3,562,561</u> | <u>3,230,000</u> | <u>3,230,000</u> |
| TOTAL RESOURCES | <u>\$ 3,523,612</u> | <u>\$ 3,709,211</u> | <u>\$ 4,960,402</u> | <u>\$ 5,553,224</u> | <u>\$ 5,495,663</u> | <u>\$ 5,614,783</u> |
| TOTAL EXPENDITURES | <u>\$ 2,693,485</u> | <u>\$ 2,633,135</u> | <u>\$ 2,969,739</u> | <u>\$ 3,168,441</u> | <u>\$ 3,130,000</u> | <u>\$ 3,130,000</u> |
| ENDING BALANCE | <u>\$ 830,127</u> | <u>\$ 1,076,076</u> | <u>\$ 1,990,663</u> | <u>\$ 2,384,783</u> | <u>\$ 2,365,663</u> | <u>\$ 2,484,783</u> |



Pupil Activity Fund

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

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 UNAUDITED ACTUAL | 2014-15 ADOPTED BUDGET | 2014-15 REVISED BUDGET |
|-------------------|------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|------------------------------|
| BEGINNING BALANCE | \$ 2,431,877 | \$ 2,582,322 | \$ 2,894,253 | \$ 2,887,330 | \$ 2,787,330 | \$ 2,898,247 |
| RECEIPTS | <u>8,315,936</u> | <u>8,716,662</u> | <u>8,970,174</u> | <u>8,755,036</u> | <u>9,100,000</u> | <u>9,100,000</u> |
| TOTAL RESOURCES | <u>\$ 10,747,813</u> | <u>\$ 11,298,984</u> | <u>\$ 11,864,427</u> | <u>\$ 11,642,366</u> | <u>\$ 11,887,330</u> | <u>\$ 11,998,247</u> |
| DISBURSEMENTS | <u>\$ 8,165,491</u> | <u>\$ 8,404,731</u> | <u>\$ 8,977,097</u> | <u>\$ 8,744,119</u> | <u>\$ 9,200,000</u> | <u>\$ 9,200,000</u> |
| ENDING BALANCE | <u>\$ 2,582,322</u> | <u>\$ 2,894,253</u> | <u>\$ 2,887,330</u> | <u>\$ 2,898,247</u> | <u>\$ 2,687,330</u> | <u>\$ 2,798,247</u> |



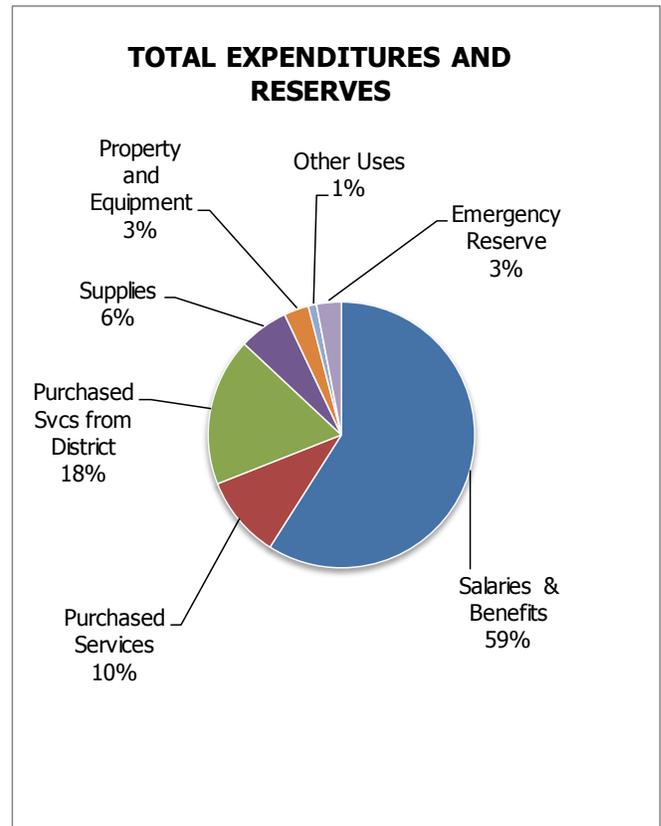
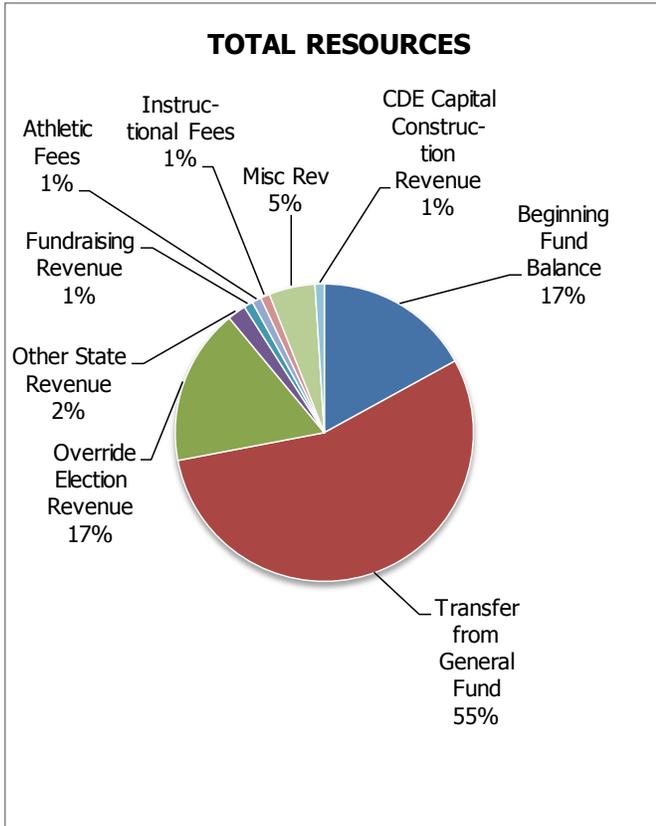
CHARTER SCHOOL FUND

| | |
|--------------------------------------|-----|
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| BOULDER PREPARATORY HIGH SCHOOL..... | 298 |
| JUSTICE HIGH SCHOOL | 300 |
| PEAK TO PEAK K-12 SCHOOL | 302 |



Charter School Fund
 \$25,113,467

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)

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 ADOPTED BUDGET | 2014-15 REVISED BUDGET |
|---|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING BALANCE | \$ 4,065,792 | \$ 4,276,011 | \$ 4,543,209 | \$ 4,936,487 | \$ 4,503,448 | \$ 5,024,238 |
| REVENUE: | | | | | | |
| Per-Pupil Funding: | \$ 15,160,095 | \$ 14,555,923 | \$ 14,657,687 | \$ 14,914,407 | \$ 15,780,979 | \$ 15,910,918 |
| Override Election Revenue | 4,516,785 | 4,597,732 | 4,796,692 | 4,857,554 | 5,031,889 | 5,014,447 |
| Other State Revenue | 370,072 | 366,099 | 382,105 | 410,613 | 441,867 | 461,539 |
| Fundraising Revenue | 260,882 | - | - | - | 401,000 | 426,000 |
| Athletic Fees | 14,889 | 15,255 | 17,509 | 318,338 | 298,790 | 298,790 |
| Instructional Fees | - | 53,949 | 68,093 | 370,796 | 351,318 | 345,270 |
| Miscellaneous Revenue | 132,617 | 2,365,162 | 2,296,929 | 1,544,673 | 1,529,516 | 1,546,656 |
| CDE Capital Construction | 187,407 | 143,797 | 167,899 | 194,567 | 329,299 | 321,427 |
| TOTAL REVENUES | \$ 20,642,747 | \$ 25,419,946 | \$ 25,021,717 | \$ 22,682,795 | \$ 24,164,658 | \$ 24,325,047 |
| TOTAL RESOURCES | \$ 24,708,539 | \$ 29,695,957 | \$ 29,564,926 | \$ 27,619,282 | \$ 28,668,106 | \$ 29,349,285 |
| TOTAL EXPENDITURES | \$ 19,704,087 | \$ 25,203,427 | \$ 24,628,439 | \$ 22,595,044 | \$ 23,885,905 | \$ 24,393,224 |
| EMERGENCY RESERVE | \$ - | \$ - | \$ - | \$ - | \$ 698,321 | \$ 720,243 |
| TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS | \$ 19,704,087 | \$ 25,203,427 | \$ 24,628,439 | \$ 22,595,044 | \$ 24,584,226 | \$ 25,113,467 |
| ENDING BALANCE | \$ 4,276,011 | \$ 4,543,209 | \$ 4,936,487 | \$ 5,024,238 | \$ 4,083,880 | \$ 4,235,818 |
| STUDENT FTE: | Funded 2010-11 | Funded 2011-12 | Funded 2012-13 | Funded 2013-14 | Proposed 2014-15 | Revised 2014-15 |
| Summit Middle School: | 336.0 | 334.0 | 339.0 | 342.0 | 352.0 | 350.0 |
| Horizons K-8 School: | 316.9 | 316.9 | 324.9 | 333.5 | 332.9 | 332.9 |
| Boulder Preparatory High School: | 142.0 | 122.0 | 117.0 | 107.0 | 105.0 | 93.5 |
| Justice High School: | 111.0 | 95.0 | 91.0 | 95.5 | 75.0 | 75.0 |
| Peak to Peak K-12 School: | 1,413.6 | 1,415.8 | 1,413.8 | 1,414.8 | 1,414.6 | 1,413.8 |
| Total Charter Schools: | 2,319.5 | 2,283.7 | 2,285.7 | 2,292.8 | 2,279.5 | 2,265.2 |

Notes:

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



Summit Middle Charter School

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 ADOPTED BUDGET | 2014-15 REVISED BUDGET |
|---|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING FUND BALANCE | \$ 226,656 | \$ 521,984 | \$ 781,884 | \$ 1,028,796 | \$ 1,058,553 | \$ 1,152,174 |
| REVENUE: | | | | | | |
| Per-Pupil Funding | \$ 2,194,285 | \$ 2,132,006 | \$ 2,195,449 | \$ 2,238,732 | \$ 2,436,896 | \$ 2,444,776 |
| Override Election Revenue | 659,459 | 674,981 | 712,062 | 727,212 | 772,656 | 770,088 |
| Other State Revenue | 51,670 | 53,834 | 56,739 | 72,434 | 66,422 | 69,521 |
| Fundraising Revenue | 260,882 | - | - | - | - | 25,000 |
| Athletic Fees | 14,889 | 15,255 | 17,509 | 17,803 | 15,000 | 15,000 |
| Instructional Fees | - | 53,949 | 68,093 | 55,869 | 57,048 | 51,000 |
| Miscellaneous Revenue | - | 24,258 | 27,330 | 12,080 | 5,500 | 5,500 |
| CDE Capital Construction | 15,129 | 2,332 | 25,717 | 10,498 | 29,920 | 29,225 |
| TOTAL REVENUE | \$ 3,196,314 | \$ 2,956,615 | \$ 3,102,899 | \$ 3,134,628 | \$ 3,383,442 | \$ 3,410,110 |
| TOTAL RESOURCES | \$ 3,422,970 | \$ 3,478,599 | \$ 3,884,783 | \$ 4,163,424 | \$ 4,441,995 | \$ 4,562,284 |
| EXPENDITURES: | | | | | | |
| Salaries | \$ 1,287,534 | \$ 1,302,923 | \$ 1,396,435 | \$ 1,481,494 | \$ 1,618,425 | \$ 1,635,862 |
| Benefits | 257,158 | 352,461 | 361,030 | 402,812 | 485,653 | 486,918 |
| Purchased Services | 122,686 | 117,195 | 137,210 | 112,543 | 107,420 | 124,724 |
| Purchased Services from District | 801,304 | 854,894 | 840,329 | 882,413 | 914,858 | 926,777 |
| Supplies | 48,680 | 82,801 | 72,107 | 79,136 | 124,337 | 142,242 |
| Property and Equipment | 6,268 | 18,604 | 36,381 | 39,726 | 32,350 | 38,400 |
| Other Uses | 377,356 | 8,794 | 12,495 | 13,126 | 39,744 | 43,043 |
| TOTAL EXPENDITURES | \$ 2,900,986 | \$ 2,737,672 | \$ 2,855,987 | \$ 3,011,250 | \$ 3,322,787 | \$ 3,397,966 |
| EMERGENCY RESERVE | \$ - | \$ - | \$ - | \$ - | \$ 98,786 | \$ 101,062 |
| TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS | \$ 2,900,986 | \$ 2,737,672 | \$ 2,855,987 | \$ 3,011,250 | \$ 3,421,573 | \$ 3,499,028 |
| Increase/(Decrease) in Other Programs | - | 40,957 | - | - | - | - |
| ENDING BALANCE | \$ 521,984 | \$ 781,884 | \$ 1,028,796 | \$ 1,152,174 | \$ 1,020,422 | \$ 1,063,256 |
| FUNDED STUDENT FTE: | 336.0 | 334.0 | 339.0 | 342.0 | 352.0 | 350.0 |



Summit Middle Charter School (continued)

Service (SRE) Budgets by Object

| SRE PROGRAM | 0100'S SALARIES | 0200'S BENEFITS | 0300'S PROF/TECH SERVICES | 0400'S PROPERTY SERVICES | 0500'S OTHER SERVICES | 0600'S SUPPLIES | 0700'S PROPERTY | 0800/0900'S OTHER USES | 2014-15 REVISED BUDGET |
|--|---------------------|-------------------|---------------------------|--------------------------|-----------------------|-------------------|------------------|------------------------|------------------------|
| SRE 11 REGULAR EDUCATION | | | | | | | | | |
| 0020 GEN MIDDLE EDUCATION | 1,079,127 | 332,299 | - | 8,000 | 79,568 | 62,429 | 37,400 | 29,443 | \$ 1,628,266 |
| 0070 TALENTED AND GIFTED | - | - | - | - | 385 | - | - | - | 385 |
| 0200 ART | - | - | - | - | - | 8,500 | - | - | 8,500 |
| 0620 MODERN FOREIGN LANGUAGES | - | - | - | - | - | 11,408 | - | - | 11,408 |
| 0830 PHYSICAL EDUCATION | - | - | - | - | - | 6,940 | - | - | 6,940 |
| 0845 | - | - | - | - | - | 1,500 | - | - | 1,500 |
| 1200 MUSIC | - | - | - | - | - | 3,000 | - | - | 3,000 |
| 1300 NATURAL SCIENCE | - | - | - | - | - | 6,940 | - | - | 6,940 |
| 1600 COMPUTER TECHNOLOGY | - | - | - | - | - | 1,625 | - | - | 1,625 |
| SRE TOTAL | 1,079,127 | 332,299 | - | 8,000 | 79,953 | 102,342 | 37,400 | 29,443 | \$ 1,668,564 |
| SRE 12 SPECIAL EDUCATION | | | | | | | | | |
| 1700 SPECIAL EDUCATION | - | - | - | - | 385,114 | - | - | - | \$ 385,114 |
| SRE TOTAL | - | - | - | - | 385,114 | - | - | - | \$ 385,114 |
| SRE 14 COCARRICULAR ED/ATHLETICS | | | | | | | | | |
| 1808 INTRAMURALS - GENERAL | 7,700 | 1,491 | 200 | - | - | - | - | - | \$ 9,391 |
| 1815 F BASKETBALL | 3,200 | 619 | 350 | - | - | - | - | 500 | 4,669 |
| 1832 F VOLLEYBALL | 3,200 | 619 | 350 | - | - | - | - | 300 | 4,469 |
| 1845 M BASKETBALL | 3,200 | 619 | 600 | - | - | - | - | 500 | 4,919 |
| 1880 FLAG FOOTBALL EXTRAMURAL | - | - | 100 | - | - | - | - | - | 100 |
| 1890 COED TRACK & FIELD | 6,125 | 1,185 | - | - | - | - | - | 700 | 8,010 |
| 1920 MIDDLE SPONSOR STUDENT AC | 19,950 | 3,858 | 200 | - | - | - | - | - | 24,008 |
| SRE TOTAL | 43,375 | 8,391 | 1,800 | - | - | - | - | 2,000 | \$ 55,566 |
| SRE 21 STUDENT SUPPORT SERVICES | | | | | | | | | |
| 2122 COUNSELING SERVICES | 79,700 | 21,659 | - | - | - | - | - | - | \$ 101,359 |
| 2190 OTHER SUPPORT SRV-STUDENT | - | - | - | - | 3,404 | - | - | - | 3,404 |
| SRE TOTAL | 79,700 | 21,659 | - | - | 3,404 | - | - | - | \$ 104,763 |
| SRE 22 INSTRUCTIONAL STAFF SUPPORT | | | | | | | | | |
| 2200 INSTRUCTIONAL STAFF SPPRT | - | - | - | - | 207 | - | - | - | \$ 207 |
| 2212 CURRICULUM DEVELOPMENT | 11,000 | - | - | - | - | - | - | - | 11,000 |
| 2213 STAFF DEVELOPMENT | 12,500 | 2,419 | 600 | - | 1,000 | - | - | 8,400 | 24,919 |
| 2222 LIBRARY SUPPORT SVCS | 53,417 | 18,938 | - | - | - | 8,000 | - | - | 80,355 |
| SRE TOTAL | 76,917 | 21,357 | 600 | - | 1,207 | 8,000 | - | 8,400 | \$ 116,481 |
| SRE 23 GENERAL ADMINISTRATION SUPPORT | | | | | | | | | |
| 2300 ADMIN GEN SUPPORT SVCS | - | - | - | - | 54,439 | - | - | - | \$ 54,439 |
| 2318 STAFF NEGOTIATIONS SVCS | - | - | 3,000 | - | - | - | - | - | 3,000 |
| SRE TOTAL | - | - | 3,000 | - | 54,439 | - | - | - | \$ 57,439 |
| SRE 24 SCHOOL ADMINISTRATION SUPPORT | | | | | | | | | |
| 2410 PRINCIPAL'S OFFICE | 192,433 | 52,053 | 3,920 | - | 1,500 | 9,700 | 1,000 | 200 | \$ 260,806 |
| 2426 PRNCP DISCRETIONARY FUND | - | - | 600 | - | - | 6,400 | - | - | 7,000 |
| 2427 SCHOOL MNGD COMPENSATION | 162,110 | 50,735 | - | - | - | - | - | - | 212,845 |
| SRE TOTAL | 354,543 | 102,788 | 4,520 | - | 1,500 | 16,100 | 1,000 | 200 | \$ 480,651 |
| SRE 25 BUSINESS SERVICES | | | | | | | | | |
| 2500 BUSINESS SUPPORT SERVICES | - | - | - | - | 44,859 | - | - | - | \$ 44,859 |
| SRE TOTAL | - | - | - | - | 44,859 | - | - | - | \$ 44,859 |
| SRE 26 OPERATIONS & MAINTENANCE | | | | | | | | | |
| 2600 MAINTENANCE & OPERATIONS | - | - | 95,304 | - | 198,286 | 15,800 | - | 3,000 | \$ 312,390 |
| SRE TOTAL | - | - | 95,304 | - | 198,286 | 15,800 | - | 3,000 | \$ 312,390 |
| SRE 28 CENTRAL SUPPORT SERVICES | | | | | | | | | |
| 2814 RESEARCH/EVALUATION SVCS | - | - | 6,000 | - | 14,452 | - | - | - | \$ 20,452 |
| 2820 COMMUNICATION SERVICES | - | - | - | - | 1,840 | - | - | - | 1,840 |
| 2823 PUBLIC COMMUNICATION SVC | - | - | - | - | 500 | - | - | - | 500 |
| 2830 HUMAN RESOURCES | - | - | - | - | 1,026 | - | - | - | 1,026 |
| 2832 RECRUITMENT/PLACEMENT SVC | - | - | 2,000 | - | - | - | - | - | 2,000 |
| 2840 INFORMATION SYSTEMS SVCS | - | - | - | - | 91,292 | - | - | - | 91,292 |
| 2850 RISK MANAGEMENT SERVICES | - | - | - | - | 44,451 | - | - | - | 44,451 |
| SRE TOTAL | - | - | 8,000 | - | 153,561 | - | - | - | \$ 161,561 |
| SRE 32 ENTERPRISE OPERATIONS | | | | | | | | | |
| 3200 ENTERPRISE OPERATIONS | - | - | - | - | 7,954 | - | - | - | \$ 7,954 |
| SRE TOTAL | - | - | - | - | 7,954 | - | - | - | \$ 7,954 |
| SRE 33 ENTERPRISE OPERATIONS | | | | | | | | | |
| 3350 BUILDING RENTAL | 2,200 | 424 | - | - | - | - | - | - | \$ 2,624 |
| SRE TOTAL | 2,200 | 424 | - | - | - | - | - | - | \$ 2,624 |
| GRAND TOTAL | \$ 1,635,862 | \$ 486,918 | \$ 113,224 | \$ 8,000 | \$ 930,277 | \$ 142,242 | \$ 38,400 | \$ 43,043 | \$ 3,397,966 |



Horizons K-8 School

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 ADOPTED BUDGET | 2014-15 REVISED BUDGET |
|---|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING FUND BALANCE | \$ 343,204 | \$ 614,105 | \$ 414,070 | \$ 432,724 | \$ 479,512 | \$ 540,586 |
| REVENUE: | | | | | | |
| Per-Pupil Funding | \$ 2,073,751 | \$ 2,020,238 | \$ 2,071,237 | \$ 2,181,782 | \$ 2,304,667 | \$ 2,314,892 |
| Override Election Revenue | 649,361 | 666,305 | 703,515 | 739,870 | 762,789 | 764,768 |
| Other State Revenue | 48,287 | 50,539 | 53,893 | 77,519 | 62,271 | 65,548 |
| Loan Proceeds | - | 441,000 | - | - | - | - |
| State Grant Revenue | - | 2,881,029 | 2,634,803 | 71,847 | - | - |
| Miscellaneous Revenue | 132,617 | 512,851 | 182,627 | 168,294 | 284,800 | 321,444 |
| CDE Capital Construction | 22,191 | 12,514 | - | 30,062 | 28,297 | 27,797 |
| TOTAL REVENUE | \$ 2,926,207 | \$ 6,584,476 | \$ 5,646,075 | \$ 3,269,374 | \$ 3,442,824 | \$ 3,494,449 |
| TOTAL RESOURCES | \$ 3,269,411 | \$ 7,198,581 | \$ 6,060,145 | \$ 3,702,098 | \$ 3,922,336 | \$ 4,035,035 |
| EXPENDITURES: | | | | | | |
| Salaries | \$ 1,535,163 | \$ 1,740,534 | \$ 1,760,984 | \$ 1,822,786 | \$ 1,920,187 | \$ 1,873,813 |
| Benefits | 338,205 | 499,008 | 505,508 | 539,372 | 565,650 | 589,455 |
| Purchased Services | 31,509 | 26,346 | 27,113 | 55,108 | 84,947 | 105,197 |
| Purchased Services from District | 557,983 | 565,939 | 599,727 | 619,033 | 623,922 | 645,737 |
| Supplies | 32,347 | 34,618 | 36,063 | 61,125 | 58,500 | 65,840 |
| Property and Equipment | 144,200 | 3,911,940 | 2,683,519 | 45,881 | 16,610 | 56,410 |
| Other Uses | 15,899 | 15,848 | 14,507 | 18,207 | 114,491 | 102,760 |
| TOTAL EXPENDITURES | \$ 2,655,306 | \$ 6,794,233 | \$ 5,627,421 | \$ 3,161,512 | \$ 3,384,307 | \$ 3,439,212 |
| EMERGENCY RESERVE | \$ - | \$ - | \$ - | \$ - | \$ 100,680 | \$ 102,342 |
| TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS | \$ 2,655,306 | \$ 6,794,233 | \$ 5,627,421 | \$ 3,161,512 | \$ 3,484,987 | \$ 3,541,554 |
| Increase/(Decrease) in Other Programs | - | 9,722 | - | - | - | - |
| ENDING BALANCE | \$ 614,105 | \$ 414,070 | \$ 432,724 | \$ 540,586 | \$ 437,349 | \$ 493,481 |
| FUNDED STUDENT FTE: | 316.9 | 316.9 | 324.9 | 333.5 | 332.9 | 332.9 |



Horizons K-8 School (continued)

Service (SRE) Budgets by Object

| SRE PROGRAM | 0100'S SALARIES | 0200'S BENEFITS | 0300'S PROF/TECH SERVICES | 0400'S PROPERTY SERVICES | 0500'S OTHER SERVICES | 0600'S SUPPLIES | 0700'S PROPERTY | 0800/0900'S OTHER USES | 2014-15 REVISED BUDGET |
|--|--------------------|--------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|--------------------|------------------------------|------------------------------|
| SRE 11 REGULAR EDUCATION | | | | | | | | | |
| 0020 GEN MIDDLE EDUCATION | - | - | - | - | 74,550 | - | - | - | \$ 74,550 |
| 0060 INTEGRATED EDUCATION | - | - | - | - | - | - | - | 2,793,475 | \$ 2,793,475 |
| SRE TOTAL | | | | | 74,550 | - | - | 2,793,475 | \$ 2,868,025 |
| SRE 12 SPECIAL EDUCATION | | | | | | | | | |
| 1700 SPECIAL EDUCATION | - | - | - | - | 133,310 | - | - | - | \$ 133,310 |
| SRE TOTAL | | | | | 133,310 | - | - | - | \$ 133,310 |
| SRE 21 STUDENT SUPPORT SERVICES | | | | | | | | | |
| 2190 OTHER SUPPORT SRV-STUDENT | - | - | - | - | 3,154 | - | - | - | \$ 3,154 |
| SRE TOTAL | | | | | 3,154 | - | - | - | \$ 3,154 |
| SRE 23 GENERAL ADMINISTRATION SUPPORT | | | | | | | | | |
| 2300 ADMIN GEN SUPPORT SVCS | - | - | - | - | 51,328 | - | - | - | \$ 51,328 |
| SRE TOTAL | | | | | 51,328 | - | - | - | \$ 51,328 |
| SRE 25 BUSINESS SERVICES | | | | | | | | | |
| 2500 BUSINESS SUPPORT SERVICES | - | - | - | - | 42,296 | - | - | - | \$ 42,296 |
| SRE TOTAL | | | | | 42,296 | - | - | - | \$ 42,296 |
| SRE 26 OPERATIONS & MAINTENANCE | | | | | | | | | |
| 2600 MAINTENANCE & OPERATIONS | - | - | - | - | 187,408 | - | - | - | \$ 187,408 |
| SRE TOTAL | | | | | 187,408 | - | - | - | \$ 187,408 |
| SRE 28 CENTRAL SUPPORT SERVICES | | | | | | | | | |
| 2814 RESEARCH/EVALUATION SVCS | - | - | - | - | 13,626 | - | - | - | \$ 13,626 |
| 2820 COMMUNICATION SERVICES | - | - | - | - | 3,594 | - | - | - | \$ 3,594 |
| 2830 HUMAN RESOURCES | - | - | - | - | 985 | - | - | - | \$ 985 |
| 2840 INFORMATION SYSTEMS SVCS | - | - | - | - | 86,075 | - | - | - | \$ 86,075 |
| 2850 RISK MANAGEMENT SERVICES | - | - | - | - | 41,911 | - | - | - | \$ 41,911 |
| SRE TOTAL | | | | | 146,191 | - | - | - | \$ 146,191 |
| SRE 32 ENTERPRISE OPERATIONS | | | | | | | | | |
| 3200 ENTERPRISE OPERATIONS | - | - | - | - | 7,500 | - | - | - | \$ 7,500 |
| SRE TOTAL | | | | | 7,500 | - | - | - | \$ 7,500 |
| GRAND TOTAL | \$ - | \$ - | \$ - | \$ - | \$ 645,737 | \$ - | \$ - | \$ 2,793,475 | \$ 3,439,212 |



Boulder Preparatory High School

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 ADOPTED BUDGET | 2014-15 REVISED BUDGET |
|---|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING FUND BALANCE | \$ 175,581 | \$ 248,390 | \$ 214,502 | \$ 270,078 | \$ 35,404 | \$ 166,637 |
| REVENUE | | | | | | |
| Per-Pupil Funding | \$ 927,607 | \$ 777,750 | \$ 769,129 | \$ 687,330 | \$ 726,915 | \$ 668,805 |
| Override Election Revenue | 275,394 | 244,701 | 250,064 | 222,088 | 229,404 | 204,993 |
| Other State Revenue | 21,766 | 19,636 | 20,084 | 6,056 | 19,814 | 18,572 |
| At Risk Supplemental Aid | - | - | 32,191 | 19,901 | - | - |
| Miscellaneous Revenue | - | 8,466 | 2,400 | - | - | - |
| CDE Capital Construction | 12,788 | 9,635 | 10,257 | 10,154 | 17,850 | 15,615 |
| TOTAL REVENUE | \$ 1,237,555 | \$ 1,060,188 | \$ 1,084,125 | \$ 945,529 | \$ 993,983 | \$ 907,985 |
| TOTAL RESOURCES | \$ 1,413,136 | \$ 1,308,578 | \$ 1,298,627 | \$ 1,215,607 | \$ 1,029,387 | \$ 1,074,622 |
| EXPENDITURES: | | | | | | |
| Salaries | \$ 568,318 | \$ 544,986 | \$ 481,980 | \$ 508,450 | \$ 462,373 | \$ 399,400 |
| Benefits | 118,979 | 142,330 | 133,391 | 161,608 | 170,590 | 145,200 |
| Purchased Services | 70,345 | 54,576 | 69,921 | 68,897 | 24,750 | 26,000 |
| Purchased Services from District | 243,668 | 218,023 | 216,151 | 198,520 | 200,291 | 182,788 |
| Supplies | 103,633 | 79,345 | 75,934 | 72,414 | 68,900 | 67,500 |
| Property and Equipment | 26,277 | 35,656 | 22,581 | 20,476 | 48,960 | 147,222 |
| Other Uses | 33,526 | 19,160 | 28,591 | 18,605 | 24,061 | 75,667 |
| TOTAL EXPENDITURES | \$ 1,164,746 | \$ 1,094,076 | \$ 1,028,549 | \$ 1,048,970 | \$ 999,925 | \$ 1,043,777 |
| EMERGENCY RESERVE | \$ - | \$ - | \$ - | \$ - | \$ 29,462 | \$ 30,845 |
| TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS | \$ 1,164,746 | \$ 1,094,076 | \$ 1,028,549 | \$ 1,048,970 | \$ 1,029,387 | \$ 1,074,622 |
| Budget Basis Ending Fund Balance | \$ 175,581 | \$ 214,502 | \$ - | \$ 166,637 | \$ - | \$ - |
| Summer Salary Accrual | - | - | - | - | - | - |
| ENDING BALANCE | \$ 248,390 | \$ 214,502 | \$ 270,078 | \$ 166,637 | \$ - | \$ - |
| | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2014-15 |
| FUNDED STUDENT FTE: | 142.0 | 122.0 | 117.0 | 107.0 | 105.0 | 93.5 |



Boulder Preparatory High School (continued)

Service (SRE) Budgets by Object

| SRE PROGRAM | 0100'S SALARIES | 0200'S BENEFITS | 0300'S PROF/TECH SERVICES | 0400'S PROPERTY SERVICES | 0500'S OTHER SERVICES | 0600'S SUPPLIES | 0700'S PROPERTY | 0800/0900'S OTHER USES | 2014-15 REVISED BUDGET |
|--|--------------------|--------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|--------------------|------------------------------|------------------------------|
| SRE 11 REGULAR EDUCATION | | | | | | | | | |
| 0030 GEN HIGH SCHOOL EDUCATION | - | - | - | - | 21,122 | - | - | 860,989 | \$ 882,111 |
| SRE TOTAL | - | - | - | - | 21,122 | - | - | 860,989 | \$ 882,111 |
| SRE 12 SPECIAL EDUCATION | | | | | | | | | |
| 1700 SPECIAL EDUCATION | - | - | - | - | 102,881 | - | - | - | \$ 102,881 |
| SRE TOTAL | - | - | - | - | 102,881 | - | - | - | \$ 102,881 |
| SRE 21 STUDENT SUPPORT SERVICES | | | | | | | | | |
| 2190 OTHER SUPPORT SRV-STUDENT | - | - | - | - | 909 | - | - | - | \$ 909 |
| SRE TOTAL | - | - | - | - | 909 | - | - | - | \$ 909 |
| SRE 23 GENERAL ADMINISTRATION SUPPORT | | | | | | | | | |
| 2300 ADMIN GEN SUPPORT SVCS | - | - | - | - | 14,543 | - | - | - | \$ 14,543 |
| SRE TOTAL | - | - | - | - | 14,543 | - | - | - | \$ 14,543 |
| SRE 25 BUSINESS SERVICES | | | | | | | | | |
| 2500 BUSINESS SUPPORT SERVICES | - | - | - | - | 11,984 | - | - | - | \$ 11,984 |
| SRE TOTAL | - | - | - | - | 11,984 | - | - | - | \$ 11,984 |
| SRE 28 CENTRAL SUPPORT SERVICES | | | | | | | | | |
| 2814 RESEARCH/EVALUATION SVCS | - | - | - | - | 3,861 | - | - | - | \$ 3,861 |
| 2840 INFORMATION SYSTEMS SVCS | - | - | - | - | 15,613 | - | - | - | 15,613 |
| 2850 RISK MANAGEMENT SERVICES | - | - | - | - | 11,875 | - | - | - | 11,875 |
| SRE TOTAL | - | - | - | - | 31,349 | - | - | - | \$ 31,349 |
| GRAND TOTAL | \$ - | \$ - | \$ - | \$ - | \$ 182,788 | \$ - | \$ - | \$ 860,989 | \$ 1,043,777 |



Justice High School

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 ADOPTED BUDGET | 2014-15 REVISED BUDGET |
|---|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING FUND BALANCE | \$ 51,316 | \$ 139,620 | \$ 122,684 | \$ 111,413 | \$ 20,405 | \$ 70,126 |
| REVENUE: | | | | | | |
| Per-Pupil Funding | \$ 720,269 | \$ 606,579 | \$ 602,522 | \$ 545,282 | \$ 519,225 | \$ 598,355 |
| Override Election Revenue | 87,060 | 81,938 | 88,330 | 82,943 | 80,765 | 81,524 |
| Other State Revenue | 16,916 | 15,312 | 15,565 | 2,035 | 14,153 | 14,898 |
| At Risk Supplemental Aid | - | - | 30,482 | 8,746 | - | - |
| Miscellaneous Revenue | - | 17,699 | 600 | 14,000 | - | - |
| CDE Capital Construction | 9,996 | 7,503 | 7,978 | 9,585 | 12,750 | 12,525 |
| TOTAL REVENUE | \$ 834,241 | \$ 729,031 | \$ 745,477 | \$ 662,591 | \$ 626,893 | \$ 707,302 |
| TOTAL RESOURCES | \$ 885,557 | \$ 868,651 | \$ 868,161 | \$ 774,004 | \$ 647,298 | \$ 777,428 |
| EXPENDITURES: | | | | | | |
| Salaries | \$ 301,689 | \$ 319,586 | \$ 327,600 | \$ 320,288 | \$ 207,120 | \$ 248,520 |
| Benefits | 57,135 | 81,136 | 84,759 | 87,406 | 79,793 | 94,878 |
| Purchased Services | 73,569 | 96,813 | 117,369 | 105,725 | 123,800 | 146,550 |
| Purchased Services from District | 189,395 | 176,680 | 171,356 | 155,046 | 143,201 | 146,839 |
| Supplies | 44,115 | 32,662 | 35,500 | 24,731 | 29,300 | 32,529 |
| Property and Equipment | 676 | - | - | - | - | - |
| Other Uses | 79,358 | 39,090 | 20,164 | 10,682 | 45,602 | 85,833 |
| TOTAL EXPENDITURES | \$ 745,937 | \$ 745,967 | \$ 756,748 | \$ 703,878 | \$ 628,816 | \$ 755,149 |
| EMERGENCY RESERVE | \$ - | \$ - | \$ - | \$ - | \$ 18,482 | \$ 22,279 |
| TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS | \$ 745,937 | \$ 745,967 | \$ 756,748 | \$ 703,878 | \$ 647,298 | \$ 777,428 |
| ENDING BALANCE | \$ 139,620 | \$ 122,684 | \$ 111,413 | \$ 70,126 | \$ - | \$ - |
| | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2014-15 |
| FUNDED STUDENT FTE: | 111.0 | 95.0 | 91.0 | 95.5 | 75.0 | 75.0 |



Justice High School (continued)

Service (SRE) Budgets by Object

| SRE PROGRAM | 0100'S SALARIES | 0200'S BENEFITS | 0300'S PROF/TECH SERVICES | 0400'S PROPERTY SERVICES | 0500'S OTHER SERVICES | 0600'S SUPPLIES | 0700'S PROPERTY | 0800/0900'S OTHER USES | 2014-15 REVISED BUDGET |
|--|--------------------|--------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|--------------------|------------------------------|------------------------------|
| SRE 11 REGULAR EDUCATION | | | | | | | | | |
| 0030 GEN HIGH SCHOOL EDUCATION | 127,520 | 51,577 | 20,000 | 3,700 | 19,393 | 15,389 | - | 83,833 | \$ 321,412 |
| 0070 TALENTED AND GIFTED | - | - | - | - | 83 | - | - | - | 83 |
| SRE TOTAL | 127,520 | 51,577 | 20,000 | 3,700 | 19,476 | 15,389 | - | 83,833 | \$ 321,495 |
| SRE 12 SPECIAL EDUCATION | | | | | | | | | |
| 1700 SPECIAL EDUCATION | - | - | - | - | 82,525 | - | - | - | \$ 82,525 |
| SRE TOTAL | - | - | - | - | 82,525 | - | - | - | \$ 82,525 |
| SRE 14 COCRRICULAR ED/ATHLETICS | | | | | | | | | |
| 1800 COCRRICULAR ACTIVITIES | - | - | - | - | - | 500 | - | 2,000 | \$ 2,500 |
| 1817 F CHEERLEADING | - | - | - | - | - | 2,140 | - | - | 2,140 |
| 1850 M FOOTBALL | - | - | 1,200 | - | - | 1,500 | - | - | 2,700 |
| SRE TOTAL | - | - | 1,200 | - | - | 4,140 | - | 2,000 | \$ 7,340 |
| SRE 21 STUDENT SUPPORT SERVICES | | | | | | | | | |
| 2190 OTHER SUPPORT SRV-STUDENT | - | - | - | - | 394 | - | - | - | \$ 394 |
| SRE TOTAL | - | - | - | - | 394 | - | - | - | \$ 394 |
| SRE 23 GENERAL ADMINISTRATION SUPPORT | | | | | | | | | |
| 2300 ADMIN GEN SUPPORT SVCS | - | - | - | - | 11,666 | - | - | - | \$ 11,666 |
| 2317 AUDIT SERVICES | - | - | 2,500 | - | - | - | - | - | 2,500 |
| SRE TOTAL | - | - | 2,500 | - | 11,666 | - | - | - | \$ 14,166 |
| SRE 24 SCHOOL ADMINISTRATION SUPPORT | | | | | | | | | |
| 2410 PRINCIPAL'S OFFICE | 97,000 | 32,058 | - | - | - | - | - | - | \$ 129,058 |
| SRE TOTAL | 97,000 | 32,058 | - | - | - | - | - | - | \$ 129,058 |
| SRE 25 BUSINESS SERVICES | | | | | | | | | |
| 2500 BUSINESS SUPPORT SERVICES | - | - | - | - | 9,613 | - | - | - | \$ 9,613 |
| 2516 FINANCIAL ACCOUNTING SVCS | 24,000 | 11,243 | - | - | - | - | - | - | 35,243 |
| SRE TOTAL | 24,000 | 11,243 | - | - | 9,613 | - | - | - | \$ 44,856 |
| SRE 26 OPERATIONS & MAINTENANCE | | | | | | | | | |
| 2600 MAINTENANCE & OPERATIONS | - | - | 1,000 | 114,500 | - | 13,000 | - | - | \$ 128,500 |
| SRE TOTAL | - | - | 1,000 | 114,500 | - | 13,000 | - | - | \$ 128,500 |
| SRE 28 CENTRAL SUPPORT SERVICES | | | | | | | | | |
| 2814 RESEARCH/EVALUATION SVCS | - | - | 1,200 | - | 3,097 | - | - | - | \$ 4,297 |
| 2820 COMMUNICATION SERVICES | - | - | - | - | 469 | - | - | - | 469 |
| 2840 INFORMATION SYSTEMS SVCS | - | - | - | - | 12,524 | - | - | - | 12,524 |
| 2850 RISK MANAGEMENT SERVICES | - | - | - | - | 9,525 | - | - | - | 9,525 |
| SRE TOTAL | - | - | 1,200 | - | 25,615 | - | - | - | \$ 26,815 |
| GRAND TOTAL | \$ 248,520 | \$ 94,878 | \$ 25,900 | \$ 118,200 | \$ 149,289 | \$ 32,529 | \$ - | \$ 85,833 | \$ 755,149 |



Peak to Peak K-12 School

| | 2010-11 AUDITED ACTUAL | 2011-12 AUDITED ACTUAL | 2012-13 AUDITED ACTUAL | 2013-14 AUDITED ACTUAL | 2014-15 ADOPTED BUDGET | 2014-15 REVISED BUDGET |
|---|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING FUND BALANCE | \$ 3,269,035 | \$ 2,751,912 | \$ 3,010,069 | \$ 3,093,476 | \$ 2,909,574 | \$ 3,094,715 |
| REVENUE: | | | | | | |
| Per-Pupil Funding | \$ 9,244,183 | \$ 9,019,350 | \$ 9,019,350 | \$ 9,261,281 | \$ 9,793,276 | \$ 9,884,090 |
| Override Election Revenue | 2,845,511 | 2,929,807 | 3,042,721 | 3,085,441 | 3,186,275 | 3,193,074 |
| Other State Revenue | 231,433 | 226,778 | 235,824 | 252,569 | 279,207 | 293,000 |
| Fundraising Revenue | - | - | - | - | 401,000 | 401,000 |
| Athletic Fees | - | - | - | 300,535 | 283,790 | 283,790 |
| Instructional Fees | - | - | - | 314,927 | 294,270 | 294,270 |
| Miscellaneous Revenue | - | 1,801,888 | 2,021,299 | 1,321,652 | 1,239,216 | 1,219,712 |
| CDE Capital Construction | 127,303 | 111,813 | 123,947 | 134,268 | 240,482 | 236,265 |
| TOTAL REVENUE | \$ 12,448,430 | \$ 14,089,636 | \$ 14,443,141 | \$ 14,670,673 | \$ 15,717,516 | \$ 15,805,201 |
| TOTAL RESOURCES | \$ 15,717,465 | \$ 16,841,548 | \$ 17,453,210 | \$ 17,764,149 | \$ 18,627,090 | \$ 18,899,916 |
| EXPENDITURES: | | | | | | |
| Salaries | \$ 5,938,826 | \$ 6,037,235 | \$ 6,369,108 | \$ 6,464,857 | \$ 7,144,397 | \$ 7,105,948 |
| Benefits | 1,276,460 | 1,691,798 | 1,774,142 | 1,836,595 | 2,246,597 | 2,185,427 |
| Purchased Services | 2,066,239 | 2,286,084 | 2,347,283 | 2,408,598 | 2,094,329 | 2,134,180 |
| Purchased Services from District | 2,243,577 | 2,308,143 | 2,405,478 | 2,573,905 | 2,595,034 | 2,658,707 |
| Supplies | 570,837 | 818,536 | 876,041 | 839,433 | 1,284,713 | 1,297,858 |
| Property and Equipment | 68,354 | 117,550 | 293,469 | 344,449 | 185,000 | 375,000 |
| Other Uses | 72,819 | 572,133 | 294,213 | 201,597 | - | - |
| TOTAL EXPENDITURES | \$ 12,237,112 | \$ 13,831,479 | \$ 14,359,734 | \$ 14,669,434 | \$ 15,550,070 | \$ 15,757,120 |
| EMERGENCY RESERVE | \$ - | \$ - | \$ - | \$ - | \$ 450,911 | \$ 463,715 |
| TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS | \$ 12,237,112 | \$ 13,831,479 | \$ 14,359,734 | \$ 14,669,434 | \$ 16,000,981 | \$ 16,220,835 |
| Increase/(Decrease) in Other Programs | (728,441) | - | - | - | - | - |
| ENDING BALANCE | \$ 2,751,912 | \$ 3,010,069 | \$ 3,093,476 | \$ 3,094,715 | \$ 2,626,109 | \$ 2,679,081 |
| | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2014-15 |
| FUNDED STUDENT FTE: | 1,413.6 | 1,415.8 | 1,413.8 | 1,414.8 | 1,414.6 | 1,413.8 |



Peak to Peak K-12 School (continued)

Service (SRE) Budgets by Object

| SRE PROGRAM | 0100'S SALARIES | 0200'S BENEFITS | 0300'S PROF/TECH SERVICES | 0400'S PROPERTY SERVICES | 0500'S OTHER SERVICES | 0600'S SUPPLIES | 0700'S PROPERTY | 0800/0900'S OTHER USES | 2014-15 REVISED BUDGET |
|--|--------------------|--------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|--------------------|------------------------------|------------------------------|
| SRE 11 REGULAR EDUCATION | | | | | | | | | |
| 0030 GEN HIGH SCHOOL EDUCATION | - | - | - | - | - | - | - | 13,098,413 | \$ 13,098,413 |
| SRE TOTAL | - | - | - | - | - | - | - | 13,098,413 | \$ 13,098,413 |
| SRE 12 SPECIAL EDUCATION | | | | | | | | | |
| 1700 SPECIAL EDUCATION | - | - | - | - | 1,549,260 | - | - | - | \$ 1,549,260 |
| SRE TOTAL | - | - | - | - | 1,549,260 | - | - | - | \$ 1,549,260 |
| SRE 16 LITERACY & LANGUAGE | | | | | | | | | |
| 0020 GEN MIDDLE EDUCATION | - | - | - | - | 318,078 | - | - | - | \$ 318,078 |
| SRE TOTAL | - | - | - | - | 318,078 | - | - | - | \$ 318,078 |
| SRE 17 TALENTED & GIFTED | | | | | | | | | |
| 0070 TALENTED AND GIFTED | - | - | - | - | 18,129 | - | - | - | \$ 18,129 |
| SRE TOTAL | - | - | - | - | 18,129 | - | - | - | \$ 18,129 |
| SRE 21 STUDENT SUPPORT SERVICES | | | | | | | | | |
| 2190 OTHER SUPPORT SRV-STUDENT | - | - | - | - | 5,774 | - | - | - | \$ 5,774 |
| SRE TOTAL | - | - | - | - | 5,774 | - | - | - | \$ 5,774 |
| SRE 23 GENERAL ADMINISTRATION SUPPORT | | | | | | | | | |
| 2300 ADMIN GEN SUPPORT SVCS | - | - | - | - | 179,857 | - | - | - | \$ 179,857 |
| SRE TOTAL | - | - | - | - | 179,857 | - | - | - | \$ 179,857 |
| SRE 25 BUSINESS SERVICES | | | | | | | | | |
| 2500 BUSINESS SUPPORT SERVICES | - | - | - | - | 158,090 | - | - | - | \$ 158,090 |
| SRE TOTAL | - | - | - | - | 158,090 | - | - | - | \$ 158,090 |
| SRE 28 CENTRAL SUPPORT SERVICES | | | | | | | | | |
| 2814 RESEARCH/EVALUATION SVCS | - | - | - | - | 58,139 | - | - | - | \$ 58,139 |
| 2830 HUMAN RESOURCES | - | - | - | - | 4,127 | - | - | - | \$ 4,127 |
| 2840 INFORMATION SYSTEMS SVCS | - | - | - | - | 367,253 | - | - | - | \$ 367,253 |
| SRE TOTAL | - | - | - | - | 429,519 | - | - | - | \$ 429,519 |
| GRAND TOTAL | \$ - | \$ - | \$ - | \$ - | \$ 2,658,707 | \$ - | \$ - | \$ 13,098,413 | \$ 15,757,120 |





Boulder Valley School District

Excellence and Equity

INFORMATIONAL SECTION

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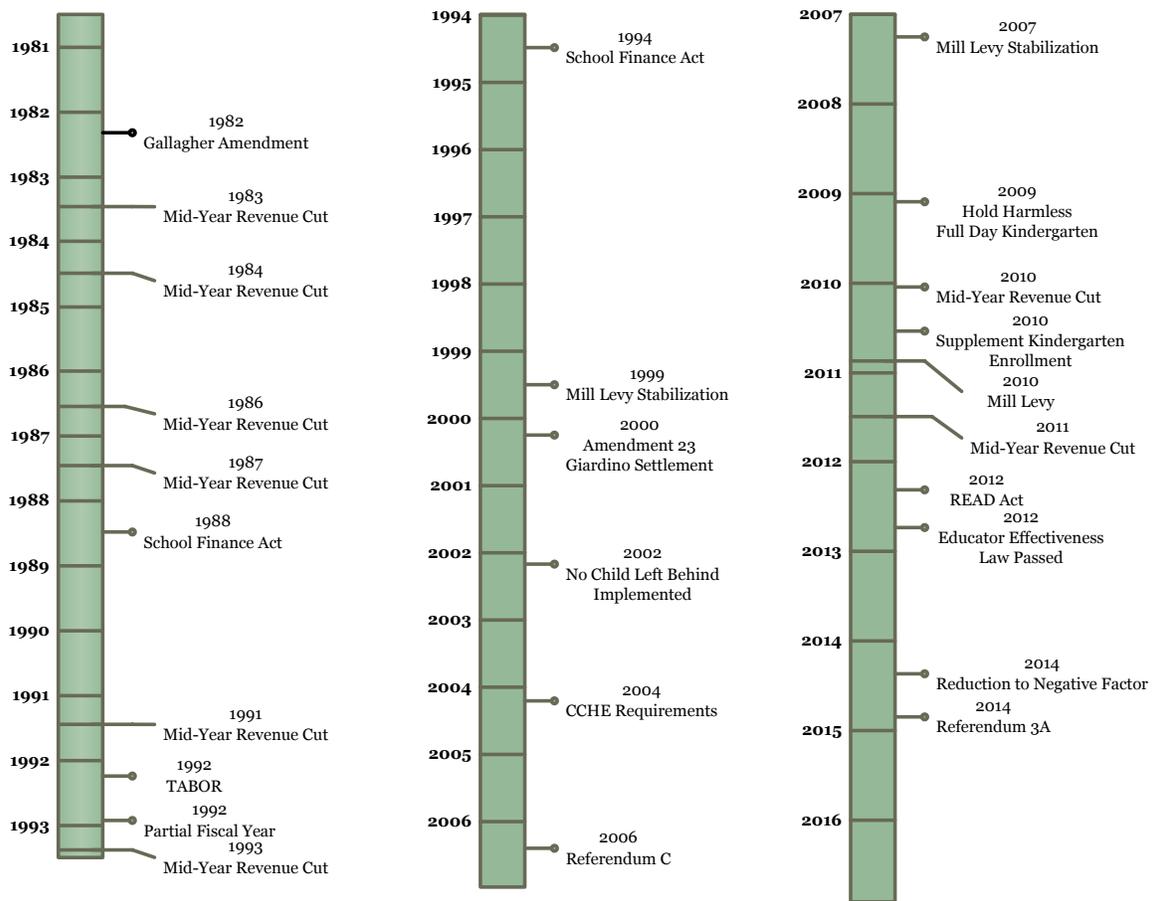
A Generation of Colorado School Finance

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 – 2014

Addressing Mandates:

New Content Standards; District Accreditation; Expanded Choice Legislation; Basic Literacy Act; School Accountability Reports (SAR's); Safe Schools Act; Student Identification / Data Warehouse; TCAP Testing; Change Special Ed Funding; BEST; Declining Enrollment; READ Act



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

1982 – 1993

1988 – 2000

1998 - 2014

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

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

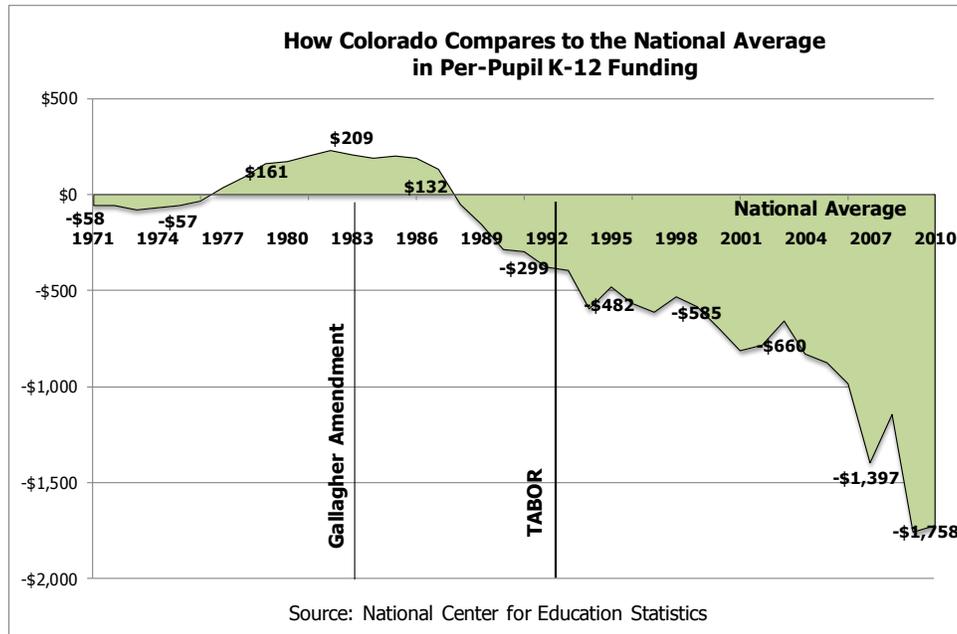


A Generation of Colorado School Finance (continued)

1982 – 1993

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

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



1988 – 2000

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

In 1988, the Colorado Public School Finance Act was revised significantly. This revision reset the standard for state equalization to distribute state funding for districts throughout Colorado taking under-funded districts into consideration, comparing rural districts vs. urban districts or large districts vs. small districts. At the time, the state provided 40 percent of per pupil funding to districts across Colorado, and districts provided 60 percent of the funding. Today state funding plays a much larger role by providing 64 percent of per pupil funding and districts providing 36 percent, on a state-wide average.

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

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



A Generation of Colorado School Finance (continued)

1988 – 2000 (continued)

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

Federal regulations

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

State regulations

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

1998 – Present

From 1998 to 2014, Boulder Valley School District is marked by several voter passed overrides and new laws to comply with.

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

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

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

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

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

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

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



A Generation of Colorado School Finance (continued)

1998 – Present (continued)

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

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



Per Pupil Expenditures

The charts below describe BVSD's per pupil expenditures since 2005. By measuring the costs rather than the School Finance Act per pupil revenue (PPR), we get a truer picture because these are total budgeted expenditures, which utilize revenue from PPR, election overrides, state categorical reimbursements, grant funding, and year-to-year carryovers.

Before the sunset of Amendment 23 at the end of the 2010-11 fiscal year, on an inflation-adjusted basis, BVSD still spent less per student than at 1988 levels. The objective of adding the extra 1 percent in Amendment 23's increase of "inflation plus 1 percent" was to bring districts in Colorado back to 1988 funding levels after 10 years of the extra percentage. The district did not reach 1988 levels before Amendment 23 sunset, even with the 1991, 1998, 2002, 2005, and 2010 overrides. With the additional overrides however per pupil expenses get the district closer to the 1988 funding level of \$5,653.

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

| BUDGET YEAR | 04-05 FY05 | 05-06 FY06 | 06-07 FY07 | 07-08 FY08 | 08-09 FY09 | 09-10 FY10 | 10-11 FY11 | 11-12 FY12 | 12-13 FY13 | 13-14 FY14 | 14-15 FY15 |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Budgeted Funded Pupil Count | 26,712 | 26,799 | 26,918 | 27,165 | 27,492 | 27,714 | 28,137 | 28,296 | 28,568 | 30,110 | 30,364 |
| * Operating Expenditures (in Thousands) | 233,336 | 240,886 | 253,045 | 266,809 | 277,267 | 281,659 | 281,143 | 307,839 | 315,239 | 333,164 | 344,199 |
| * Cost Per Funded Pupil | \$8,735 | \$8,989 | \$9,401 | \$9,822 | \$10,085 | \$10,163 | \$9,992 | \$10,879 | \$11,035 | \$11,065 | \$11,336 |
| **CPI -U | 188.30 | 194.45 | 200.18 | 205.77 | 209.26 | 210.32 | 217.07 | 224.44 | 227.66 | 234.09 | 233.72 |
| Denver-Boulder Area Index (Base/CPI-U) | 0.61 | 0.59 | 0.57 | 0.56 | 0.55 | 0.55 | 0.53 | 0.51 | 0.50 | 0.49 | 0.49 |
| Adjusted Cost | 5,328 | 5,309 | 5,394 | 5,482 | 5,535 | 5,550 | 5,287 | 5,567 | 5,567 | 5,429 | 5,570 |

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

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

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

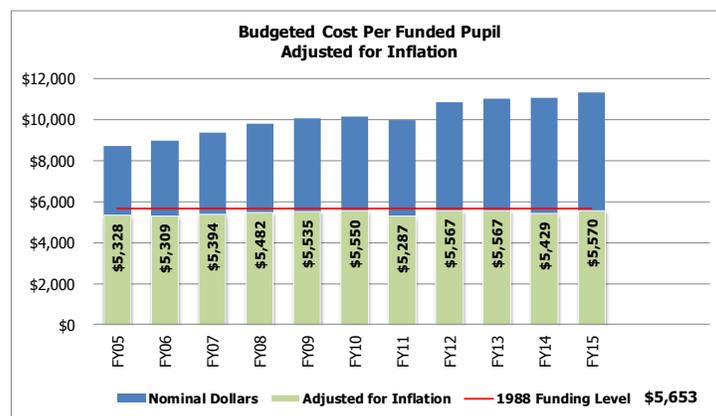
In November of 1991, BVSD voters passed a \$7,062,468 referendum. Full year funding of the referendum started in the 92-93 budget.

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

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

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

In November of 2010, BVSD voters passed a mill levy override; current year funding from this override is \$31,329,421.



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

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

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

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



Student Enrollment

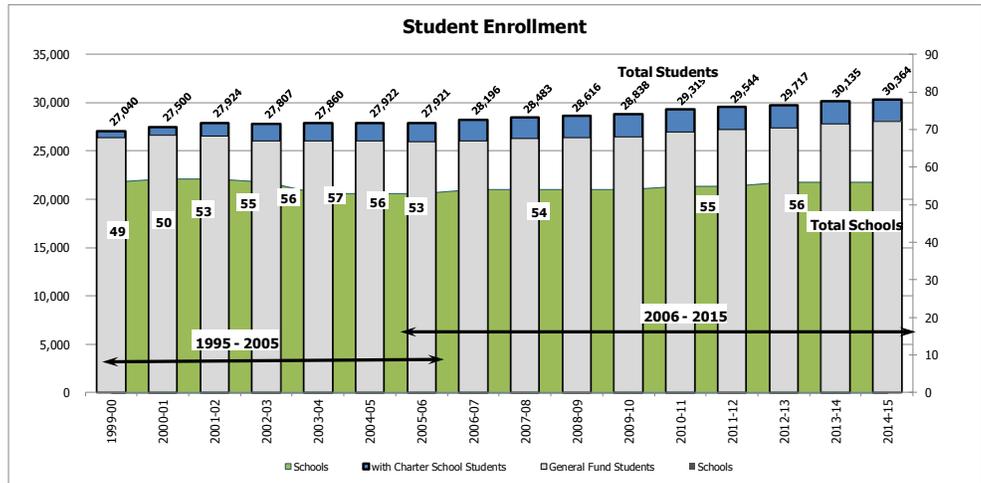
Boulder Valley School District student enrollment had steadily increased from 2000, and in response the number of schools increased to meet the demand. Average school size has been fairly consistent for over the past two decades.

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

From 2006 to 2015, total district enrollment flattens out averaging 0.9 percent increase annually while growth in charter school students steadily increases averaging 1.9 percent annually during the same period.

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

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



Enrollment and Student FTE by Level

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

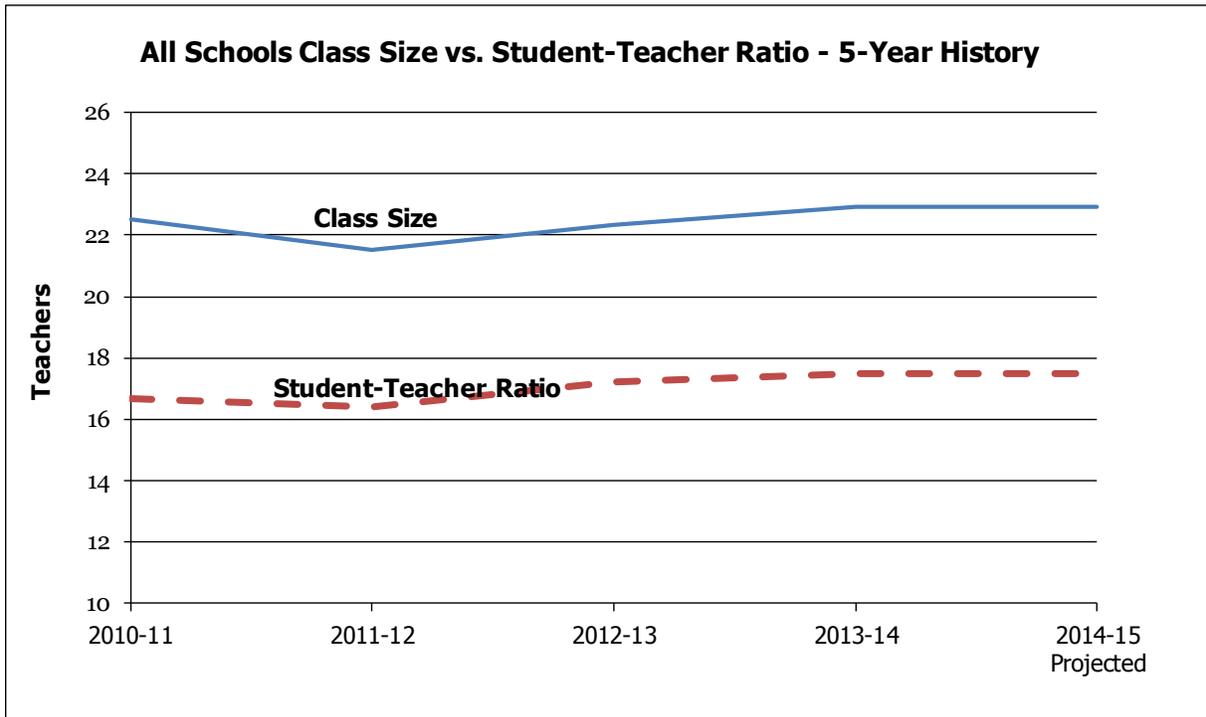
| | Oct-10 Actual | Oct-11 Actual | Oct-12 Actual | Oct-13 Actual | Oct-14 Projected |
|---------------------------|------------------|------------------|------------------|------------------|---------------------|
| Student Enrollment | | | | | |
| K-12 | 28,814 | 28,986 | 29,181 | 29,585 | 29,814 |
| Pre-K | 505 | 558 | 537 | 550 | 550 |
| Total Enrollment | 29,319 | 29,544 | 29,718 | 30,135 | 30,364 |

| | FY 10-11 Actual | FY 11-12 Actual | FY 12-13 Actual | FY 13-14 Actual | FY 14-15 Projected |
|--------------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|
| Student FTE | | | | | |
| Elementary | 12,029.8 | 12,055.5 | 12,097.3 | 12,154.2 | 12,228.9 |
| Middle | 6,549.0 | 6,685.5 | 6,680.5 | 6,912.5 | 7,106.5 |
| Senior | 9,287.0 | 9,269.5 | 9,458.0 | 9,581.5 | 9,709.5 |
| Other | 278.5 | 307.0 | 300.5 | 304.5 | 353.5 |
| Total FTE | 28,144.3 | 28,317.5 | 28,536.3 | 28,952.7 | 29,398.4 |
| Change from Prior Year | 473.5 | 173.2 | 218.8 | 416.4 | 445.7 |
| % change from Prior Year | 1.71% | 0.62% | 0.77% | 1.46% | 1.54% |



All Schools Class Size vs. Student-Teacher Ratio

| | <u>2010-11</u> | <u>2011-12</u> | <u>2012-13</u> | <u>2013-14</u> | <u>2014-15</u> Projected |
|-------------------------|----------------|----------------|----------------|----------------|-----------------------------|
| Class Size - All Grades | 22.53 | 21.52 | 22.33 | 22.93 | 22.93 |
| Student Teacher Ratio | 16.67 | 16.41 | 17.20 | 17.50 | 17.50 |



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 Connections, Multicultural, Pupil Services, Tech, Teen Parenting & Special Education.

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

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



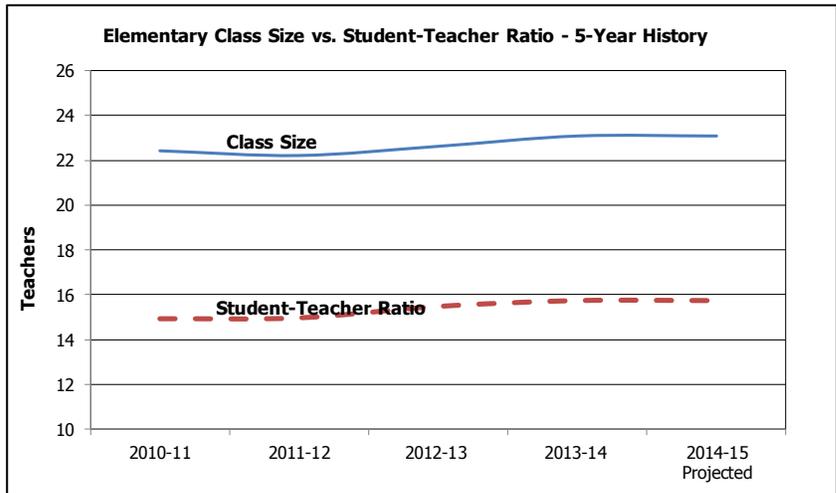
Elementary Class Size vs. Student-Teacher Ratio

Class Size - Elementary

| | |
|-------------------|-------|
| 2010-11 | 22.42 |
| 2011-12 | 22.21 |
| 2012-13 | 22.62 |
| 2013-14 | 23.08 |
| 2014-15 Projected | 23.08 |

Student - Teacher Ratio

| | |
|-------------------|-------|
| 2010-11 | 14.93 |
| 2011-12 | 14.97 |
| 2012-13 | 15.48 |
| 2013-14 | 15.74 |
| 2014-15 Projected | 15.74 |



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:

- 26.60 English as a Second Language teachers
- 35.30 Literacy teachers (includes referendum, LLI and Reading Recovery Teachers)
- 69.70 Special Education teachers
- 4.00 Title I teachers

These teachers provide intensive instruction to children all over the district. However, these certified teachers are not classroom teachers and are not reflected in the district's class size numbers with the exception of 13.50 FTE English as a Second Language teachers and 14.70 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.

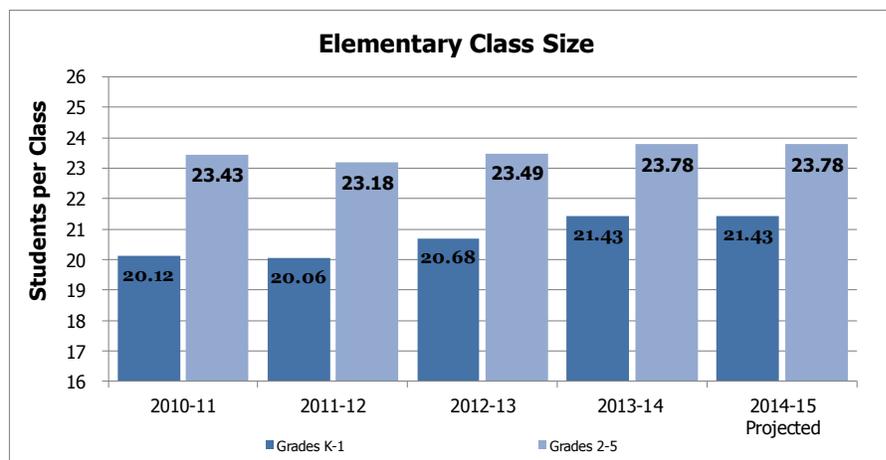
Elementary Class Size in Grades K-1 compared to Grades 2-5

Class Size - Grades K-1

| | |
|-------------------|-------|
| 2010-11 | 20.12 |
| 2011-12 | 20.06 |
| 2012-13 | 20.68 |
| 2013-14 | 21.43 |
| 2014-15 Projected | 21.43 |

Class Size - Grades 2-5

| | |
|-------------------|-------|
| 2010-11 | 23.43 |
| 2011-12 | 23.18 |
| 2012-13 | 23.49 |
| 2013-14 | 23.78 |
| 2014-15 Projected | 23.78 |

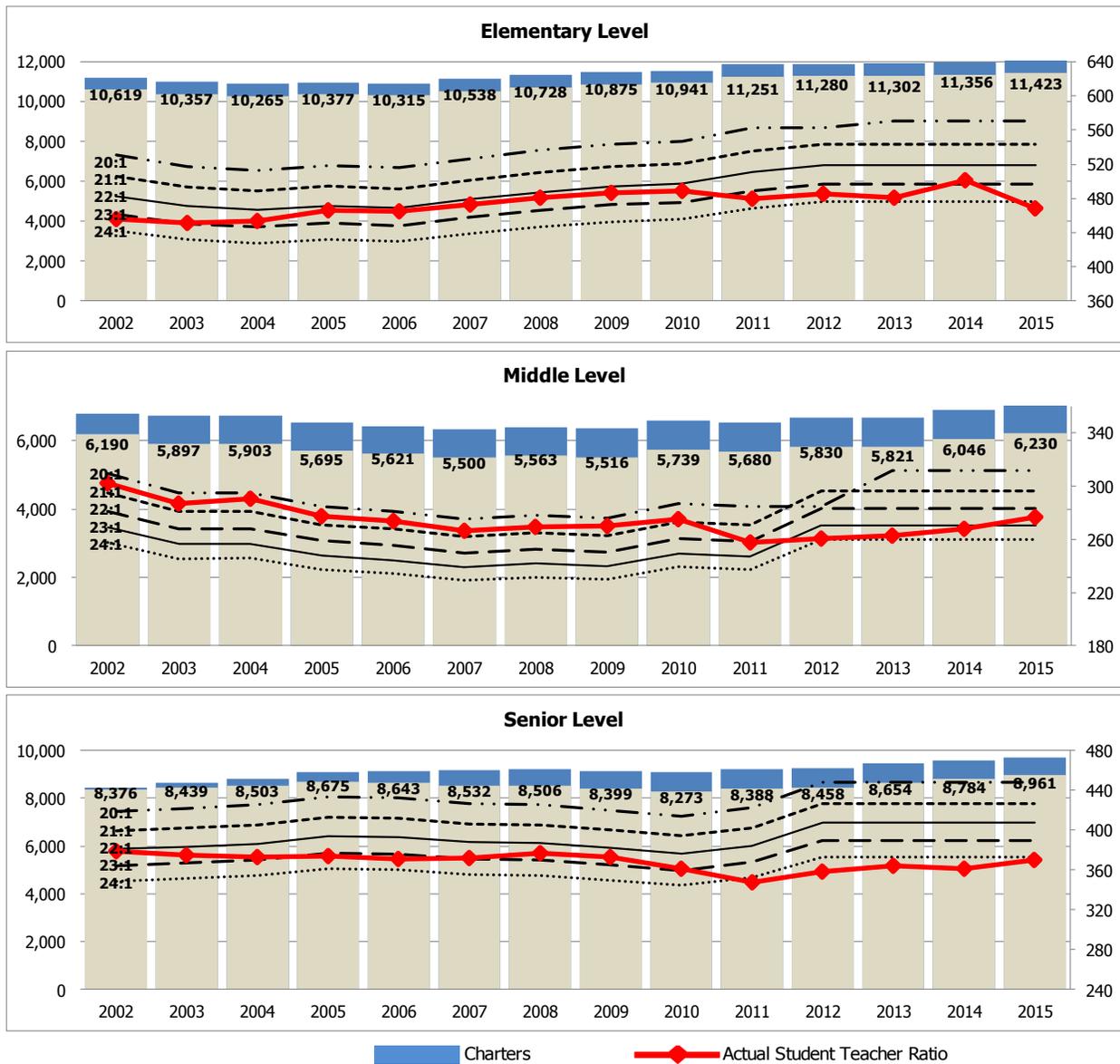




Student-Teacher Ratios

Student-teacher ratios remain a primary measurement of the district’s funding at the classroom level. While productivity gains through technology have provided the district with many benefits, little can change the age-old relationship between teachers and their students. Because 92 percent of the General Operating Fund expenditure budget is made up of employee compensation, accurate projections are important in maintaining the delicate balance of student-teacher ratios.

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





Authorized FTE History Summary – All Funds

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

| | TOTAL FTEs 2010-11 | TOTAL FTEs 2011-12 | TOTAL FTEs 2012-13 | TOTAL FTEs 2013-14 | PROPOSED FTEs 2014-15 | REVISED FTEs 2014-15 |
|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| GENERAL OPERATING FUND | | | | | | |
| 101 CURR DEPT - ELEM LEVEL | 7.610 | 6.330 | 6.330 | 6.330 | 6.330 | 6.330 |
| 102 RESERVES - ELEM LEVEL | 16.469 | 5.121 | 6.831 | 2.466 | 108.073 | 2.457 |
| 103 IT - ELEM LEVEL | 3.000 | 5.662 | 5.662 | 5.665 | 5.665 | 5.665 |
| 119 BEAR CREEK ELEMENTARY | 27.469 | 27.743 | 28.113 | 29.687 | 26.688 | 29.778 |
| 120 BIRCH ELEMENTARY | 34.431 | 38.819 | 32.351 | 31.084 | 24.816 | 33.057 |
| 124 COLUMBINE ELEMENTARY | 46.050 | 46.594 | 45.847 | 45.378 | 40.757 | 44.972 |
| 127 CREST VIEW ELEMENTARY | 48.696 | 51.122 | 45.959 | 46.635 | 39.607 | 43.839 |
| 130 DOUGLASS ELEMENTARY | 31.312 | 31.651 | 32.903 | 33.173 | 28.811 | 32.765 |
| 131 SANCHEZ ELEMENTARY | 39.337 | 41.789 | 39.531 | 37.934 | 31.544 | 37.452 |
| 132 EISENHOWER ELEMENTARY | 41.482 | 43.630 | 39.273 | 38.696 | 34.118 | 38.273 |
| 134 EMERALD ELEMENTARY | 34.483 | 34.883 | 33.868 | 32.526 | 28.613 | 33.694 |
| 136 FLATIRONS ELEMENTARY | 22.568 | 25.065 | 25.396 | 24.241 | 20.921 | 22.841 |
| 138 FOOTHILL ELEMENTARY | 43.683 | 46.055 | 42.756 | 43.650 | 37.401 | 39.696 |
| 141 GOLD HILL ELEMENTARY | 3.312 | 3.397 | 3.404 | 3.471 | 3.140 | 3.442 |
| 144 HEATHERWOOD ELEMENTARY | 31.421 | 32.652 | 30.951 | 33.249 | 28.285 | 31.873 |
| 147 JAMESTOWN ELEMENTARY | 3.212 | 3.287 | 3.467 | 3.364 | 2.835 | 3.377 |
| 150 KOHL ELEMENTARY | 39.604 | 41.889 | 39.423 | 39.622 | 33.917 | 38.756 |
| 153 LAFAYETTE ELEMENTARY | 54.820 | 56.420 | 52.035 | 48.242 | 40.926 | 46.511 |
| 154 RYAN ELEMENTARY | 37.615 | 38.310 | 36.307 | 36.020 | 29.729 | 34.803 |
| 156 FIRESIDE ELEMENTARY | 35.830 | 38.499 | 34.254 | 34.789 | 29.976 | 35.235 |
| 157 LOUISVILLE ELEMENTARY | 39.534 | 42.946 | 43.925 | 45.048 | 42.609 | 46.556 |
| 158 COAL CREEK ELEMENTARY | 30.718 | 33.935 | 31.281 | 30.766 | 26.448 | 30.027 |
| 161 BCSIS | 22.804 | 23.413 | 23.011 | 22.980 | 20.623 | 22.603 |
| 164 CREEKSIDE ELEMENTARY | 37.706 | 43.977 | 36.407 | 33.945 | 30.953 | 33.294 |
| 166 MESA ELEMENTARY | 29.726 | 31.701 | 29.491 | 26.822 | 23.458 | 25.450 |
| 169 NEDERLAND ELEMENTARY | 25.444 | 28.582 | 25.258 | 27.170 | 23.396 | 27.131 |
| 180 PIONEER ELEMENTARY | 43.413 | 44.194 | 41.565 | 43.063 | 38.624 | 44.844 |
| 185 SUPERIOR ELEMENTARY | 41.291 | 40.245 | 37.541 | 38.999 | 32.562 | 34.658 |
| 190 UNIVERSITY HILL ELEM | 38.580 | 42.182 | 40.486 | 40.189 | 35.800 | 40.524 |
| 192 HIGH PEAKS ELEMENTARY | 30.674 | 21.597 | 21.567 | 21.352 | 19.541 | 21.784 |
| 193 COMMUNITY MONTESSORI | 22.308 | 23.805 | 22.777 | 22.215 | 20.365 | 22.237 |
| 196 WHITTIER ELEMENTARY | 31.709 | 38.401 | 37.034 | 36.503 | 31.548 | 36.402 |
| ELEMENTARY SCHOOLS TOTAL | 996.311 | 1,033.896 | 975.004 | 965.274 | 948.079 | 950.326 |
| 201 CURR DEPT - MIDDLE LEVEL | 11.911 | 13.106 | 13.106 | 14.133 | 13.106 | 13.106 |
| 202 RESERVES - MIDDLE LEVEL | 3.046 | 2.661 | 4.760 | 2.164 | 5.333 | 1.923 |
| 203 IT - MIDDLE LEVEL | 3.000 | 4.662 | 4.662 | 4.668 | 4.668 | 4.668 |
| 225 BROOMFIELD HEIGHTS MIDDLE | 44.038 | 46.538 | 49.056 | 47.505 | 47.101 | 47.271 |
| 230 MANHATTAN MIDDLE | 42.572 | 43.053 | 47.000 | 49.438 | 50.467 | 50.967 |
| 240 CASEY MIDDLE | 39.217 | 48.140 | 51.980 | 51.921 | 53.149 | 52.789 |
| 250 CENTENNIAL MIDDLE | 46.727 | 47.292 | 42.963 | 45.337 | 45.732 | 46.102 |
| 252 ANGEVINE MIDDLE | 54.079 | 56.402 | 56.267 | 58.159 | 59.127 | 58.323 |
| 254 LOUISVILLE MIDDLE | 43.690 | 48.212 | 47.415 | 47.591 | 47.892 | 48.132 |
| 260 PLATT MIDDLE | 38.416 | 38.018 | 37.495 | 37.188 | 42.098 | 42.428 |
| 270 SOUTHERN HILLS MIDDLE | 42.686 | 45.251 | 43.537 | 42.393 | 41.447 | 40.617 |
| MIDDLE SCHOOLS TOTAL | 369.382 | 393.335 | 398.241 | 400.497 | 410.120 | 406.326 |



Authorized FTE History Summary – All Funds (continued)

| | TOTAL FTEs | TOTAL FTEs | TOTAL FTEs | TOTAL FTEs | PROPOSED FTEs | REVISED FTEs |
|---|----------------|----------------|----------------|----------------|------------------|-----------------|
| | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2014-15 |
| GENERAL OPERATING FUND (continued) | | | | | | |
| 301 CURR DEPT - SENIOR LEVEL | 7.230 | 7.225 | 7.225 | 7.225 | 7.225 | 7.225 |
| 302 RESERVES - SENIOR LEVEL | 6.839 | 15.694 | 10.963 | 12.579 | 22.664 | 6.404 |
| 303 IT - HIGH SCHOOL LEVEL | 3.000 | 4.676 | 4.676 | 4.667 | 4.667 | 4.667 |
| 310 BOULDER HIGH | 122.174 | 127.520 | 123.107 | 127.786 | 129.734 | 131.699 |
| 315 BROOMFIELD HIGH | 102.668 | 101.945 | 95.497 | 99.417 | 101.291 | 101.623 |
| 320 CENTAURUS HIGH | 86.359 | 88.087 | 87.877 | 86.625 | 84.386 | 86.122 |
| 330 FAIRVIEW HIGH | 130.624 | 139.350 | 136.673 | 139.487 | 135.598 | 136.552 |
| 350 NEW VISTA HIGH | 26.889 | 28.819 | 27.226 | 26.019 | 23.783 | 25.654 |
| 360 MONARCH HIGH | 98.592 | 104.136 | 109.470 | 107.252 | 107.333 | 107.765 |
| SENIOR HIGH SCHOOLS TOTAL | 584.375 | 617.452 | 602.714 | 611.057 | 616.681 | 607.711 |
| 440 ARAPAHOE RIDGE HIGH | 24.158 | 26.448 | 28.031 | 24.954 | 19.281 | 22.011 |
| 461 BOULDER UNIVERSAL | - | 5.650 | 4.577 | 8.969 | 8.584 | 8.912 |
| 490 TECHNICAL ED CENTER | 34.061 | 34.030 | 30.135 | 23.207 | 31.520 | 31.520 |
| VOCATIONAL/TECHNICAL SCHOOLS TOTAL | 58.219 | 66.128 | 62.743 | 57.130 | 59.385 | 62.443 |
| 502 MONARCH K-8 | 57.305 | 59.689 | 60.662 | 63.384 | 59.005 | 63.018 |
| 503 NEDERLAND MIDDLE/SENIOR | 40.672 | 39.912 | 38.021 | 37.652 | 36.747 | 38.041 |
| 505 ASPEN CREEK K-8 | 72.363 | 74.612 | 76.500 | 75.364 | 70.738 | 75.456 |
| 506 ELDORADO K-8 | 70.413 | 73.645 | 68.582 | 71.571 | 66.727 | 70.502 |
| 507 HALCYON | 5.375 | 5.432 | 5.375 | 5.412 | 4.412 | 4.412 |
| 508 BOULDER EXPLORE | - | - | - | 0.600 | - | - |
| 595 ALTERNATIVE LEARNING OPTIONS | - | 2.450 | 7.373 | 3.050 | 3.050 | 2.000 |
| COMBINATION SCHOOLS TOTAL | 246.128 | 255.740 | 256.513 | 257.033 | 240.679 | 253.429 |
| 602 SUPERINTENDENT'S OFFICE | 2.600 | 2.600 | 2.600 | 3.350 | 3.350 | 2.800 |
| 603 DEPUTY SUPERINTENDENT | 2.000 | 2.000 | 2.000 | 0.750 | 0.750 | 2.000 |
| 604 LEGAL COUNSEL OFFICE | 2.150 | 2.150 | 2.200 | 2.200 | 2.200 | 2.300 |
| 605 CURRICULUM, ASSESSMENT & INSTRUCTION | 2.500 | 2.500 | 2.500 | 2.500 | 3.000 | 3.200 |
| 606 BUSINESS SERVICES DIVISION | - | - | - | - | - | 9.750 |
| 608 PLANNING & ASSESSMENT | 11.800 | 11.800 | 11.800 | 11.800 | 11.800 | 6.000 |
| 609 VOCATIONAL ED ADMIN | 2.887 | - | - | - | - | - |
| 610 PRESCHOOL | - | 0.471 | 0.471 | 0.471 | 0.804 | 0.804 |
| 611 SPECIAL EDUCATION | 120.034 | 110.905 | 118.828 | 116.172 | 125.109 | 125.887 |
| 613 STUDENT SUCCESS | 2.000 | 1.000 | - | 0.850 | 2.000 | 2.000 |
| 614 INSTITUTIONAL EQUITY | 2.752 | 2.752 | 2.752 | 2.752 | 2.752 | 2.752 |
| 616 LANGUAGE, CULTURE & EQUITY | 5.527 | 5.000 | 4.200 | 4.000 | 3.000 | 3.000 |
| 617 ELEMENTARY ED ADMIN | 4.500 | 4.500 | 4.500 | 3.500 | 3.500 | 3.250 |
| 618 MIDDLE LEVEL ED ADMIN | - | - | - | 1.000 | 1.000 | 1.000 |
| 619 SECONDARY ED ADMIN | 2.950 | 2.950 | 3.696 | 2.000 | 2.000 | 1.750 |
| 625 ONLINE EDUCATION | - | 1.100 | 1.000 | 1.500 | 0.600 | 1.600 |
| 628 BOARD OF EDUCATION | 0.400 | 0.400 | 0.400 | 0.400 | 0.400 | 0.400 |
| 630 HEALTH | - | 0.250 | 0.250 | 0.250 | 0.250 | - |
| 631 ART | 0.500 | 0.250 | 0.250 | 0.250 | 0.250 | 0.500 |
| 632 MUSIC | 0.500 | 0.250 | 0.250 | 0.250 | 0.250 | 0.500 |
| 633 HEALTH/PHYSICAL EDUCATION | - | 0.250 | 0.250 | 0.250 | 0.250 | - |
| 634 LITERACY | 4.510 | 10.100 | 7.500 | 10.300 | 6.500 | 8.300 |
| 635 DISTRICT-WIDE INSTRUCTION | 2.000 | 2.000 | 2.572 | 5.022 | 4.542 | 5.142 |
| 636 MATHEMATICS | 1.420 | 3.020 | 0.490 | 1.490 | 1.840 | 0.840 |
| 637 SCIENCE | 2.500 | 2.500 | 2.500 | 2.500 | 2.500 | 2.500 |
| 640 OPERATIONAL SERVICES | 4.000 | 4.000 | 3.250 | 3.250 | 3.250 | 3.250 |
| 642 MAINTENANCE & OPERATIONS | 53.500 | 53.250 | 53.750 | 52.750 | 52.750 | 52.750 |
| 643 ENVIRONMENTAL SERVICES | 16.450 | 14.700 | 18.700 | 15.450 | 15.700 | 17.700 |
| 668 COMMUNICATION SERVICES | 4.000 | 4.000 | 4.000 | 3.800 | 3.800 | 3.800 |
| 670 GRANTS ADMINISTRATION | 0.750 | 0.750 | 0.750 | 0.750 | 0.750 | 0.750 |



Authorized FTE History Summary – All Funds (continued)

| | TOTAL FTEs 2010-11 | TOTAL FTEs 2011-12 | TOTAL FTEs 2012-13 | TOTAL FTEs 2013-14 | TOTAL FTEs 2014-15 | TOTAL FTEs 2014-15 |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| GENERAL OPERATING FUND (continued) | | | | | | |
| 687 HUMAN RESOURCES | 16.500 | 16.500 | 18.500 | 17.690 | 17.690 | 19.690 |
| 688 BUDGET SERVICES | 7.500 | 6.500 | 8.750 | 10.250 | 10.250 | 7.000 |
| 689 INFORMATION TECHNOLOGY | 34.000 | 36.500 | 36.900 | 37.400 | 37.400 | 38.148 |
| 690 FINANCE & ACCOUNTING | 12.350 | 12.850 | 16.050 | 15.850 | 15.850 | 15.350 |
| 695 PURCHASING | 3.500 | 4.000 | 4.000 | 3.000 | 3.000 | 3.000 |
| 698 HEALTH SERVICES | 16.700 | 16.500 | 16.500 | 16.500 | 17.981 | 16.362 |
| CENTRALIZED SERVICES TOTAL | 342.780 | 338.298 | 352.159 | 350.247 | 357.068 | 364.075 |
| 791 MATERIALS MANAGEMENT | 8.800 | 8.800 | 7.950 | 9.000 | 9.000 | 9.000 |
| 792 PRINT SHOP | 4.550 | 4.550 | 3.750 | 3.750 | 2.750 | 2.950 |
| 793 TELECOMMUNICATIONS | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| SERVICE CENTERS TOTAL | 14.350 | 14.350 | 12.700 | 13.750 | 12.750 | 12.950 |
| 809 DISTRICT ALLOCATIONS | 1.813 | 1.813 | 2.293 | 9.813 | 8.360 | 1.813 |
| DISTRICT-WIDE COSTS TOTAL | 1.813 | 1.813 | 2.293 | 9.813 | 8.360 | 1.813 |
| 925 SUMMIT CHARTER | 0.500 | 0.500 | 0.500 | 0.100 | 0.100 | 0.300 |
| 932 BOULDER PREP CHARTER | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| 954 JUSTICE HIGH CHARTER | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| 956 PEAK TO PEAK CHARTER | 3.000 | 3.500 | 4.312 | 4.587 | 4.587 | 4.587 |
| 971 EDUCATION CENTER BUILDING | 2.500 | 4.000 | 4.000 | 4.000 | 3.000 | 2.000 |
| 973 MAPLETON EARLY CHILDHOOD CENTER | - | - | - | - | 2.000 | 2.900 |
| OTHER OPERATIONAL UNITS TOTAL | 8.000 | 10.000 | 10.812 | 10.687 | 11.687 | 11.787 |
| TOTAL GENERAL OPERATING FUND | 2,621.358 | 2,731.012 | 2,673.179 | 2,675.488 | 2,664.809 | 2,670.860 |
| OTHER FUNDS | | | | | | |
| 15 TECHNOLOGY FUND | 3.000 | - | - | - | 1.000 | 1.000 |
| 16 ATHLETIC FUND | 5.550 | 0.500 | 1.000 | 1.100 | 0.500 | 0.500 |
| 17 PRESCHOOL FUND | - | 47.467 | 67.221 | 80.837 | 77.607 | 74.975 |
| 18 RISK MANAGEMENT FUND | 2.050 | 2.050 | 2.050 | 2.150 | 2.150 | 2.050 |
| 19 COMMUNITY SCHOOL PROGRAM | 91.450 | 93.020 | 87.430 | 93.256 | 93.604 | 95.785 |
| 21 FOOD SERVICES FUND | 88.415 | 86.700 | 89.659 | 96.598 | 97.098 | 101.862 |
| 22 GRANTS FUND | 221.242 | 151.540 | 129.147 | 123.730 | 114.736 | 121.818 |
| 23 TUITION-BASE PRESCHOOL PROGRAM | 16.782 | 17.519 | 10.664 | 10.405 | - | - |
| 25 TRANSPORTATION FUND | 303.450 | 306.000 | 275.500 | 273.000 | 274.000 | 274.000 |
| 29 COLORADO PRESCHOOL PROGRAM | 13.607 | 13.494 | 13.737 | 12.400 | 12.150 | 14.525 |
| 41 2006 BUILDING FUND | 11.450 | 11.450 | - | - | - | - |
| 42 2014 BUILDING FUND | - | - | - | - | - | 12.000 |
| 43 CAPITAL RESERVE FUND | 3.050 | 3.050 | 10.600 | 10.500 | 9.500 | 9.700 |
| 66 HEALTH INSURANCE FUND | 1.550 | 1.550 | 1.550 | 1.550 | 2.050 | 1.950 |
| 67 DENTAL INSURANCE FUND | 0.350 | 0.350 | 0.350 | 0.350 | 0.450 | 0.450 |
| TOTAL OTHER FUNDS | 761.946 | 734.690 | 688.908 | 705.876 | 684.845 | 710.615 |
| CHARTER SCHOOL FUND | | | | | | |
| 11 CHARTER SCHOOL FUND | 223.850 | 229.600 | 234.595 | 228.588 | 229.939 | 229.378 |
| TOTAL CHARTER SCHOOL FUND | 223.85 | 229.600 | 234.595 | 228.588 | 229.939 | 229.378 |
| TOTAL BUDGETED FTE ALL FUNDS | 3,607.154 | 3,695.302 | 3,596.682 | 3,609.952 | 3,579.593 | 3,610.853 |



Enrollment Projections

Executive Summary

- District enrollment grew by 346 students in 2014, representing a growth rate of 1.2 percent. Growth was the third highest rate since 2002, but well short of the district 10-year high of 1.7 percent in 2010. Overall enrollment growth has been positive since 2006 but has exceeded 1.0 percent only four times since then.
- The 2014 kindergarten class, at 1,969, was the smallest since 2005 and marks a consistent decline since 2011. Subsequent first grade classes have not, however, experienced the same decline.
- Cohort growth, a measure of student growth and retention, has been positive for the last 10 years, with 2014 showing particularly strong growth.
- The number of live births in 2013 (the most recent available data) declined slightly after last year's first positive growth in 12 years; in-migration to the district among resident students continues to outpace out-migration bolstering overall enrollment.
- New housing construction continues its expansion and remains markedly better than the levels of only five years ago, particularly in regard to single-family detached (SFD) units. 2015 and 2016 are poised to expand further the number of new SFD units.
- A conservative projection that captures the current economic and demographic climate is recommended for 2015.

Methodology

The 2015 enrollment projections were developed for the entire district by level and grade using a cohort survival model. The basic cohort model was modified to better focus on BVSD's resident student population along with the effects of out-of-district enrollment. This modification allows for direct comparisons of resident students with other demographic factors (such as overall births and migration) and also allows the projection to be modified as actual out-of-district open enrollment petitions are processed in the spring. The cohort model itself uses historic growth over the past seven years from which a conservative trend is selected.

Recent Enrollment Trends

Overall, BVSD has experienced positive growth over the last seven years with gains at or above one percent in 2009 (.9%), 2010 (1.7%), 2013 (1.4%), and 2014 (1.2%). The 2014 gains were strong at 1.2 percent, or 346 additional students. Elementary enrollment experienced only slight growth at 0.23 percent after seeing larger gains in 2010 and 2008. Middle school growth in 2014 was significant at 2.78 percent from a large incoming 6th grade, new move-ins, and out-of-district enrollment. High schools also experienced strong growth 1.2 percent due primarily to increases in out-of-district open enrollment. Overall, enrollment history for the last seven years is noted in Table 1 below.

Table 1: BVSD Enrollment Growth by Level 2008 - 2014

| Year | Elementary | | | Middle | | | High | | | K-12 | | Total |
|------|-------------------|-------------|----------|-------------------|----------------------|----------|-------------------|--------------------|----------|------------|-------------------|-------|
| | School Enrollment | Elem Growth | % Growth | School Enrollment | Middle School Growth | % Growth | School Enrollment | High School Growth | % Growth | Enrollment | Enrollment Growth | |
| 2008 | 12537 | 178 | 1.44% | 6360 | -33 | -0.52% | 9183 | -67 | -0.72% | 28080 | 78 | 0.28% |
| 2009 | 12590 | 53 | 0.42% | 6584 | 224 | 3.52% | 9151 | -32 | -0.35% | 28325 | 245 | 0.87% |
| 2010 | 12892 | 302 | 2.40% | 6560 | -24 | -0.36% | 9343 | 192 | 2.10% | 28795 | 470 | 1.66% |
| 2011 | 12955 | 63 | 0.49% | 6695 | 135 | 2.06% | 9315 | -28 | -0.30% | 28965 | 170 | 0.59% |
| 2012 | 12974 | 19 | 0.15% | 6696 | 1 | 0.01% | 9488 | 173 | 1.86% | 29158 | 193 | 0.67% |
| 2013 | 13018 | 44 | 0.34% | 6924 | 228 | 3.29% | 9632 | 144 | 1.50% | 29574 | 416 | 1.41% |
| 2014 | 13048 | 30 | 0.23% | 7122 | 198 | 2.78% | 9750 | 118 | 1.21% | 29920 | 346 | 1.16% |



Enrollment Projections (continued)

Executive Summary (continued)

Recent Enrollment Trends (continued)

Cohort growth (Table 2) measures the gain or loss of each class as it progresses from year to year. Because it follows the progression of the same classes of students, it discounts the effects of variations in class size on enrollment. Positive cohort growth indicates retention of existing students and gains in new students. These gains may include out-of-district students open enrolling into the BVSD system. BVSD has experienced positive cohort growth since 2003 with good to strong (350+) years measured since 2006. Cohort growth in 2014 was significant at 838. This recent pattern shows sustained growth overall and strong retention, particularly at high school. Other measures also indicated good retention of students for five of the last six years.

Table 2
Cohort Growth by Level

| Sch.Year | Elem. | Middle | High | K-12 |
|----------|-------|--------|------|------|
| 2007/08 | 208 | 118 | 224 | 550 |
| 2008/09 | 103 | 95 | 179 | 377 |
| 2009/10 | 163 | 184 | 222 | 569 |
| 2010/11 | 246 | 203 | 372 | 821 |
| 2011/12 | 134 | 87 | 233 | 454 |
| 2012/13 | 189 | 146 | 233 | 568 |
| 2013/14 | 218 | 164 | 353 | 735 |
| 2014/15 | 329 | 220 | 289 | 838 |

Class size continues to have a strong effect on overall enrollment. Kindergarten class sizes have consistently been smaller than graduating senior classes creating downward pressure on overall enrollment. This downward pressure requires positive cohort growth, particularly at 6th and 9th grade, for the district to maintain and expand enrollment levels. Elementary has stopped receiving larger classes (but appears to be maintaining current class sizes) but continues to graduate larger classes into the middle and high school levels. One anomaly appears to be shrinking kindergarten class sizes, which have not translated into smaller 1st grade classes. This is thought to be in response to an increasing desire for parents to place kindergarteners with all-day providers. Middle school enrollment increased with help from a larger in-coming 6th grade class while high school increases were helped by a somewhat smaller graduating 12th grade class.

Demographic Trends

Births within BVSD peaked in 2001 and have dropped every year but 2012, declining from 2,329 in 2001 to 1,912 in 2013 (the most recent data available). This overall trend stands in contrast to kindergarten class sizes which, despite a recent downturn, remain relatively large, even when adjusted for out-of-district students. Kindergarten class sizes are likely buoyed by positive migration patterns, as discussed below.

Current migration data specific to BVSD is not easily obtained, however the I.R.S. produces data through 2010 that can help corroborate trends in cohort growth and kindergarten class size. County-to-county migration for Boulder County has shown increases in new residents since 2002, although the overall net growth was negative until 2006 and again in 2009. These increases generally track with enrollment increases. This upward trend is expected to continue according to reports by the Colorado Department of Local Affairs' Demographics office. That office has indicated that Colorado, and especially the Front Range, will have a strong in-migration of job seekers as the state's large baby-boomer population retires.



Enrollment Projections (continued)

Executive Summary (continued)

Demographic Trends (continued)

More recent migration data can also be gleaned from the student records by comparing the numbers of resident students that appear (new) and disappear (leaving) from student records between years. This measure includes students enrolling from private and homeschool in addition to in/out migration of families to/from the district. Net growth in this regard has remained positive since 2005 as the number of students entering the system (discounting kindergarten) outpaces the number leaving (discounting 12th graders). In particular, the number of students leaving the system fell significantly from 2005 to 2010 and retention remained high through 2014 as well. The net gain of these students to the district in 2014 was significant and the highest in 10 years at 512.

Economic Trends

After modest new housing starts in 2009 and 2010, particularly for single-family detached units (which generate far more students per unit than other types), the housing market has increased in activity. Since 2011, new single-family detached units have been added at a rate nearing or above 200 units per year. Only condominiums appear to have significantly declined over their pre-2008 numbers. Continuing into 2015 and 2016, builders have indicated that there will be an increase in single-family detached construction as residential developments in the Town of Erie expand and new developments launch. Townhome and apartment construction is expected to continue over the next two years, but at their current pace.

Bureau of Labor non-farm employment statistics for Boulder County show an increase in the 2014 labor force of 2.2 percent, continuing five years of positive growth. This current trend of expansion is a general indicator of enrollment growth as new jobs bring new residents to the school district. Labor expansions since 2004 have generally tracked well with enrollment growth in the district. The one exception would be declines experienced in 2009, which were believed to be concentrated in entry-level and service sector jobs.

Projection for School Year 2015-16

Table 3 displays three likely enrollment trends, any of which represent a viable estimate of growth for 2014. The "Middle" trend represents an enrollment pattern of the last three years and seems to be the most probable given current economic and enrollment conditions. This trend projects 1.0 percent growth for 2015 with an incoming kindergarten class slightly smaller than 2014. Cohort growth and migration are assumed to be average for the last five years. Accordingly, BVSD's enrollment for 2015 is estimated at 30,231 for K-12. The other trends represented below are the "High" which is a relatively aggressive trend of 1.4 percent growth, and the "Low" which represents slight growth of 0.85 percent.

Table 3
Boulder Valley School District - 2014 Projection Comparison

| Yr. | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | K-5 | 6-8 | 9-12 | K-12 | |
|-------------------------|-------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|--------|-------|--------|--------|
| Current Enroll | | | | | | | | | | | | | | | | | | |
| 2014 | 1,969 | 2,157 | 2,183 | 2,265 | 2,208 | 2,266 | 2,401 | 2,369 | 2,352 | 2,524 | 2,384 | 2,518 | 2,323 | 13,048 | 7,122 | 9,749 | 29,920 | |
| Projected Enroll | | | | | | | | | | | | | | | | | | |
| Low | 2015 | 1,967 | 2,050 | 2,179 | 2,209 | 2,306 | 2,215 | 2,370 | 2,434 | 2,389 | 2,541 | 2,551 | 2,381 | 2,584 | 12,926 | 7,193 | 10,057 | 30,176 |
| Middle | 2015 | 1,959 | 2,072 | 2,182 | 2,215 | 2,314 | 2,219 | 2,371 | 2,434 | 2,391 | 2,545 | 2,558 | 2,386 | 2,585 | 12,961 | 7,196 | 10,074 | 30,231 |
| High | 2015 | 1,978 | 2,094 | 2,193 | 2,225 | 2,310 | 2,235 | 2,390 | 2,443 | 2,389 | 2,564 | 2,569 | 2,387 | 2,567 | 13,035 | 7,222 | 10,087 | 30,344 |

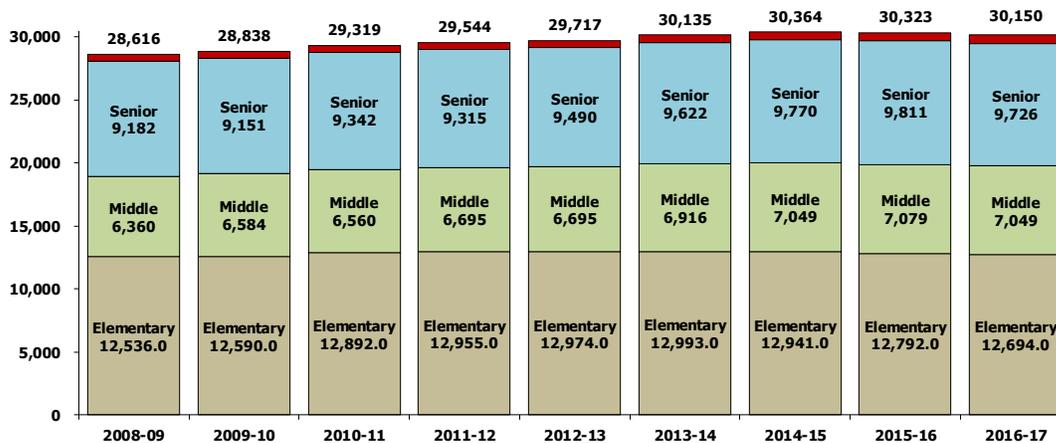


Enrollment Projections (continued)

Executive Summary (continued)

Summary

BVSD has experienced positive enrollment growth since 2006 with gains above 1.0 percent in four of the years since then. In 2013, BVSD experienced strong growth at 1.4 percent. This overall trend has coincided with high retention of students, positive in-migration, and strong out-of-district open enrollment, which continued into 2014. Although not previously mentioned, high retention has also been attributed to programs at the high school level that target potential dropouts, and these programs seem to be continuing their success into 2015. With these programs still in place and the economic and housing landscape expected to maintain its current levels of growth into 2015, BVSD is expected to see relatively moderate growth through to next year.



| GRADE LEVEL | Funded Headcount | | | | | | | | |
|---|------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|---------------|
| | 2010 | 2011 | Audited 2012 | 2013 | 2014 | Budgeted 2015 | 2016 | Projected 2017 | 2018 |
| ELEMENTARY | | | | | | | | | |
| K | 2,060 | 2,029 | 2,113 | 2,017 | 2,018 | 2,010 | 2,030 | 2,050 | 2,071 |
| 1 | 2,145 | 2,139 | 2,108 | 2,188 | 2,133 | 2,114 | 2,057 | 2,078 | 2,098 |
| 2 | 2,125 | 2,187 | 2,152 | 2,129 | 2,209 | 2,158 | 2,114 | 2,057 | 2,078 |
| 3 | 2,158 | 2,153 | 2,195 | 2,190 | 2,150 | 2,237 | 2,158 | 2,114 | 2,057 |
| 4 | 2,129 | 2,200 | 2,200 | 2,255 | 2,219 | 2,196 | 2,237 | 2,158 | 2,114 |
| 5 | 1,973 | 2,184 | 2,187 | 2,195 | 2,264 | 2,226 | 2,196 | 2,237 | 2,158 |
| ELEMENTARY TOTAL | 12,590 | 12,892 | 12,955 | 12,974 | 12,993 | 12,941 | 12,792 | 12,694 | 12,576 |
| MIDDLE SCHOOL | | | | | | | | | |
| 6 | 2,271 | 2,114 | 2,250 | 2,275 | 2,316 | 2,369 | 2,356 | 2,324 | 2,368 |
| 7 | 2,113 | 2,310 | 2,113 | 2,286 | 2,311 | 2,354 | 2,369 | 2,356 | 2,324 |
| 8 | 2,200 | 2,136 | 2,332 | 2,134 | 2,289 | 2,326 | 2,354 | 2,369 | 2,356 |
| MIDDLE SCHOOL TOTAL | 6,584 | 6,560 | 6,695 | 6,695 | 6,916 | 7,049 | 7,079 | 7,049 | 7,048 |
| HIGH SCHOOL | | | | | | | | | |
| 9 | 2,229 | 2,394 | 2,253 | 2,469 | 2,352 | 2,481 | 2,413 | 2,442 | 2,457 |
| 10 | 2,264 | 2,251 | 2,404 | 2,281 | 2,518 | 2,390 | 2,481 | 2,413 | 2,442 |
| 11 | 2,278 | 2,300 | 2,268 | 2,391 | 2,290 | 2,527 | 2,390 | 2,481 | 2,413 |
| 12 | 2,380 | 2,397 | 2,390 | 2,349 | 2,462 | 2,372 | 2,527 | 2,390 | 2,481 |
| HIGH SCHOOL TOTAL | 9,151 | 9,342 | 9,315 | 9,490 | 9,622 | 9,770 | 9,811 | 9,726 | 9,793 |
| OTHER (Online, Facilities, Contracted Ed, CPP & SPED Pre-K) | 513 | 525 | 579 | 558 | 604 | 604 | 641 | 681 | 723 |
| GRAND TOTAL | 28,838 | 29,319 | 29,544 | 29,717 | 30,135 | 30,364 | 30,323 | 30,150 | 30,140 |

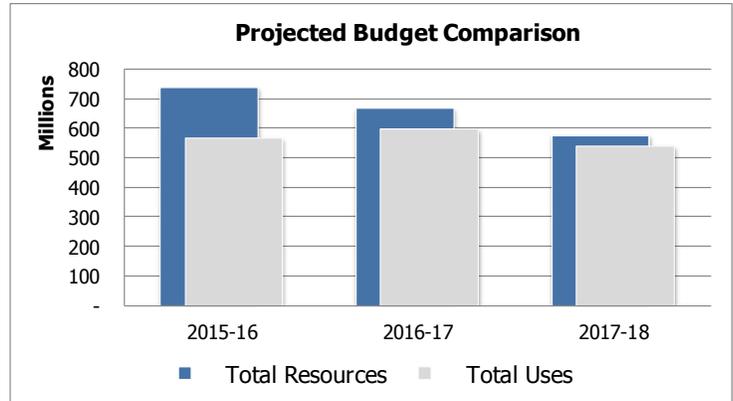


All Funds 3-Year Projections

Methodology

Beginning Balances consist of prior year reserve amounts in addition to any carryover of prior year ending balance for all funds. Funds that usually carry a balance other than reserves are the Bond Redemption, Building, Trust and Agency, and Pupil Activity Funds.

Revenue projections are based on a 2.8 percent increase for the 2015-16 school years and a 2.2 percent increase for 2016-17 and 2017-18. The Grant Fund revenues are projected based on a 3-year average of actual revenues received.



| | PROJECTED BUDGET 2015-16 | PROJECTED BUDGET 2016-17 | PROJECTED BUDGET 2017-18 |
|------------------------|--------------------------|--------------------------|--------------------------|
| All Funds Summary | | | |
| Beginning Balance | \$ 272,109,769 | \$ 192,689,362 | \$ 92,658,760 |
| Revenues | \$ 427,214,374 | 434,706,695 | 443,034,127 |
| Transfers In | \$ 40,734,403 | 41,535,793 | 42,354,818 |
| Total Resources | 740,058,546 | 668,931,850 | 578,047,704 |
| Expenditures | 506,634,781 | 534,737,296 | 477,401,503 |
| Emergency Reserves | 22,410,313 | 22,652,329 | 23,101,038 |
| Transfers Out | 40,734,403 | 41,535,794 | 42,354,819 |
| Total Uses | 569,779,497 | 598,925,419 | 542,857,360 |
| Ending Balance | \$ 170,279,049 | \$ 70,006,431 | \$ 35,190,344 |

Expenditure projections are expected to follow revenue patterns for the 2015-16, 2016-17, and 2017-18 school years. As revenues change, expenditures will change comparatively. However, personnel expenditures are being projected to reflect salary step and cost of living increases; increases to the district's health benefit costs; and increases in the Colorado PERA contribution rate.

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

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

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

School Division

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



All Funds 3-Year Projections (continued)

General Operating Fund

Summary

| | 2015-16 PROJECTED BUDGET | 2016-17 PROJECTED BUDGET | 2017-18 PROJECTED BUDGET |
|--|---|---|---|
| Generally Accepted Accounting Principles | | | |
| (GAAP) Fund Balance | \$ 19,027,934 | \$ 16,758,090 | \$ 16,957,612 |
| BUDGET BASIS FUND BALANCE | \$ 19,027,934 | \$ 16,758,090 | \$ 16,957,612 |
| BUDGET BASIS BEGINNING BALANCE & RESERVES | | | |
| Total Unrestricted One-Time Funds | \$ 2,627,394 | \$ - | \$ - |
| Restricted Carryover Funds | \$ - | \$ - | \$ - |
| Subtotal Restricted Beginning Balance | - | - | - |
| Warehouse Reserve | \$ 553,598 | \$ 553,598 | \$ 553,598 |
| Contract Reserve | 120,000 | 120,000 | 120,000 |
| Other GAAP Reserves | 402,900 | 402,900 | 402,900 |
| Contingency Reserve | 7,662,021 | 7,840,796 | 7,940,557 |
| Emergency Reserve (TABOR) | 7,662,021 | 7,840,796 | 7,940,557 |
| Subtotal Reserves | 16,400,540 | 16,758,090 | 16,957,612 |
| TOTAL BEGINNING BALANCE & RESERVES | \$ 19,027,934 | \$ 16,758,090 | \$ 16,957,612 |
| TOTAL REVENUE | \$ 297,607,526 | \$ 304,154,890 | \$ 310,846,293 |
| TOTAL RESOURCES | \$ 316,635,460 | \$ 320,912,980 | \$ 327,803,905 |
| TOTAL EXPENDITURES | \$ 261,359,870 | \$ 264,685,248 | \$ 270,460,480 |
| TOTAL RESERVES | \$ 16,758,090 | \$ 16,957,612 | \$ 17,304,126 |
| TOTAL TRANSFERS | \$ 38,517,500 | \$ 39,270,120 | \$ 40,039,299 |
| TOTAL EXPENDITURES/TRANSFERS/RESERVES | \$ 316,635,460 | \$ 320,912,980 | \$ 327,803,905 |
| BUDGET BASIS ENDING FUND BALANCE | \$ - | \$ - | \$ - |
| Generally Accepted Accounting Principles | | | |
| (GAAP) Fund Balance (Includes Unspent Reserves) | \$ 16,758,090 | \$ 16,957,612 | \$ 17,304,126 |



All Funds 3-Year Projections (continued)

General Operating Fund (continued)

Revenue Summary

| | 2015-16 PROJECTED BUDGET | 2016-17 PROJECTED BUDGET | 2017-18 PROJECTED BUDGET |
|--|---|---|---|
| REVENUE | | | |
| Local Sources | | | |
| Property Taxes - Current | \$ 127,426,368 | \$ 130,229,748 | \$ 133,094,802 |
| Property Taxes - Election | 65,454,743 | 66,894,747 | 68,366,431 |
| Property Tax - Credits/Abatements | 2,651,596 | 2,709,931 | 2,769,549 |
| Property Taxes - Delinquent | 205,600 | 210,123 | 214,746 |
| Specific Ownership Taxes - Non-equalized | 4,618,388 | 4,719,993 | 4,823,833 |
| Specific Ownership Taxes - Equalized | 6,581,984 | 6,726,788 | 6,874,777 |
| Tuition | 456,110 | 466,144 | 476,397 |
| Interest | 20,560 | 21,012 | 21,476 |
| Services Provided to Charters | 4,688,552 | 4,791,700 | 4,897,115 |
| Miscellaneous Revenue | 221,020 | 225,882 | 230,851 |
| Indirect Cost Reimbursement | 673,340 | 688,153 | 703,292 |
| Subtotal Local Sources | \$ 212,998,261 | \$ 217,684,221 | \$ 222,473,269 |
| State Sources | | | |
| Finance Act | \$ 75,148,655 | \$ 76,801,925 | \$ 78,491,567 |
| Vocational Education Reimbursement | 1,003,276 | 1,025,348 | 1,047,906 |
| Special Education Reimbursement | 5,326,615 | 5,443,801 | 5,563,565 |
| READ Act | 768,775 | 785,688 | 802,973 |
| ELPA Reimbursement | 1,028,000 | 1,050,616 | 1,073,730 |
| Talented and Gifted Reimbursement | 289,632 | 296,004 | 302,516 |
| CDE Audit Adjustments/Assessment | (154,200) | (157,592) | (161,059) |
| Medicaid Reimbursements | 1,105,100 | 1,129,412 | 1,154,259 |
| Other State Revenue | 93,412 | 95,467 | 97,567 |
| Subtotal State Sources | \$ 84,609,265 | \$ 86,470,669 | \$ 88,373,024 |
| TOTAL REVENUE | \$ 297,607,526 | \$ 304,154,890 | \$ 310,846,293 |



All Funds 3-Year Projections (continued)

General Operating Fund (continued)

Detail (continued)

Expenditures Summary

| | 2015-16 PROJECTED BUDGET | 2016-17 PROJECTED BUDGET | 2017-18 PROJECTED BUDGET |
|---|---|---|---|
| EXPENDITURES: | | | |
| 101-125 Administrators & Principals | \$ 15,397,556 | \$ 15,836,302 | \$ 16,184,701 |
| 201-218 Teachers | 121,532,200 | 122,230,236 | 124,314,641 |
| 231-239 Psych/SocWkr/Occup & Phys Therapists | 7,521,652 | 7,687,127 | 8,157,586 |
| 300-359 Professional Support Staff | 4,066,638 | 4,156,104 | 4,347,538 |
| 360-390 Technical Support Staff | 3,547,577 | 3,625,624 | 3,955,388 |
| 401-490 Paraeducators & Aides | 9,768,644 | 9,983,554 | 10,203,192 |
| 500-513 Office & Administrative Support Staff | 9,899,023 | 9,784,317 | 9,999,572 |
| 600-637 Crafts/Trades Services | 10,564,548 | 10,580,588 | 10,718,835 |
| Subtotal Salaries | \$ 182,297,838 | \$ 183,883,852 | \$ 187,881,453 |
| Employee Benefits | \$ 52,840,154 | \$ 54,002,637 | \$ 55,190,695 |
| Subtotal Personnel Expenditures | \$ 235,137,992 | \$ 237,886,489 | \$ 243,072,148 |
| Purchased Prof & Tech Services | \$ 6,504,262 | \$ 6,647,356 | \$ 6,793,598 |
| Purchased Property Services | 3,653,671 | 3,734,052 | 3,816,201 |
| Other Purchased Services | 2,548,294 | 2,604,356 | 2,661,652 |
| Supplies | 12,503,191 | 12,778,261 | 13,059,383 |
| Property and Equipment | 574,402 | 587,039 | 599,954 |
| Other Uses of Funds | 438,058 | 447,695 | 457,544 |
| Subtotal Non Personnel Expenditures | \$ 26,221,878 | \$ 26,798,759 | \$ 27,388,332 |
| TOTAL EXPENDITURES | \$ 261,359,870 | \$ 264,685,248 | \$ 270,460,480 |



All Funds 3-Year Projections (continued)

General Operating Fund (continued)

Detail (continued)

Reserve & Transfer Summary

| | 2015-16 PROJECTED BUDGET | 2016-17 PROJECTED BUDGET | 2017-18 PROJECTED BUDGET |
|--|---|---|---|
| RESERVES: | | | |
| Contingency Reserve | \$ 7,840,796 | \$ 7,940,557 | \$ 8,113,814 |
| % of Expenditures | 3.00% | 3.00% | 3.00% |
| Emergency Reserve (TABOR) | 7,840,796 | 7,940,557 | 8,113,814 |
| % of Expenditures | 3.00% | 3.00% | 3.00% |
| Other GAAP Reserve | 402,900 | 402,900 | 402,900 |
| Multi Year Contract Reserve | 120,000 | 120,000 | 120,000 |
| Warehouse Reserve | 553,598 | 553,598 | 553,598 |
| TOTAL RESERVES | \$ 16,758,090 | \$ 16,957,612 | \$ 17,304,126 |
| TRANSFERS TO: | | | |
| Risk Management Fund | \$ 3,460,954 | \$ 3,537,095 | \$ 3,614,911 |
| Capital Reserve Fund | 2,741,056 | 2,801,359 | 2,862,989 |
| Charter Fund | 21,985,738 | 22,469,425 | 22,963,755 |
| Preschool Fund | 3,490,263 | 3,567,049 | 3,645,524 |
| Colorado Preschool Fund | 1,793,964 | 1,833,432 | 1,873,768 |
| Food Services Fund | 225,000 | 225,000 | 225,000 |
| Technology Fund | 1,821,358 | 1,861,428 | 1,902,380 |
| Transportation Fund | 2,252,209 | 2,252,209 | 2,252,209 |
| Athletic Fund | 1,830,374 | 1,830,374 | 1,830,374 |
| TRANSFERS FROM: | | | |
| Community School Fund | (1,083,416) | (1,107,251) | (1,131,611) |
| TOTAL TRANSFERS | \$ 38,517,500 | \$ 39,270,120 | \$ 40,039,299 |
| TOTAL EXPENDITURES/RESERVES/TRANSFERS | \$ 316,635,460 | \$ 320,912,980 | \$ 327,803,905 |



All Funds 3-Year Projections (continued)

Technology Fund

| | 2015-16 PROJECTED BUDGET | 2016-17 PROJECTED BUDGET | 2017-18 PROJECTED BUDGET |
|--|--------------------------------|--------------------------------|--------------------------------|
| BEGINNING FUND BALANCE | \$ 130,994 | \$ 63,909 | \$ 63,277 |
| REVENUE: | | | |
| Miscellaneous Local | \$ 241,844 | \$ 247,165 | \$ 252,604 |
| Transfer from General Fund | <u>1,821,358</u> | <u>1,861,428</u> | <u>1,902,380</u> |
| TOTAL REVENUE | \$ 2,063,202 | \$ 2,108,593 | \$ 2,154,983 |
| TOTAL RESOURCES | <u>\$ 2,194,196</u> | <u>\$ 2,172,502</u> | <u>\$ 2,218,260</u> |
| EXPENDITURES: | | | |
| Salaries | \$ 108,306 | \$ 110,689 | \$ 113,124 |
| Employee Benefits | 20,613 | 21,066 | 21,529 |
| Purchased Services | 83,725 | 85,567 | 87,449 |
| Supplies | 111,108 | 113,552 | 116,050 |
| Equipment | <u>1,806,535</u> | <u>1,778,351</u> | <u>1,815,498</u> |
| TOTAL EXPENDITURES | <u>\$ 2,130,287</u> | <u>\$ 2,109,225</u> | <u>\$ 2,153,650</u> |
| EMERGENCY RESERVE | \$ 63,909 | \$ 63,277 | \$ 64,610 |
| TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE | <u>\$ 2,194,196</u> | <u>\$ 2,172,502</u> | <u>\$ 2,218,260</u> |
| ENDING BALANCE | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |



All Funds 3-Year Projections (continued)

Athletics Fund

| | 2015-16 PROJECTED BUDGET | 2016-17 PROJECTED BUDGET | 2017-18 PROJECTED BUDGET |
|--|--------------------------------|--------------------------------|--------------------------------|
| BEGINNING FUND BALANCE | \$ 91,271 | \$ 90,922 | \$ 90,912 |
| REVENUE: | | | |
| Game Admission | \$ 140,037 | \$ 140,037 | \$ 140,037 |
| Activity Tickets | 103,225 | 103,225 | 103,225 |
| Participation Fees | 956,738 | 956,738 | 956,738 |
| Transfer from General Fund | <u>1,830,374</u> | <u>1,830,374</u> | <u>1,830,374</u> |
| TOTAL REVENUE | \$ 3,030,374 | \$ 3,030,374 | \$ 3,030,374 |
| TOTAL RESOURCES | <u>\$ 3,121,645</u> | <u>\$ 3,121,296</u> | <u>\$ 3,121,286</u> |
| EXPENDITURES: | | | |
| Salaries | \$ 1,553,395 | \$ 1,560,579 | \$ 1,563,235 |
| Employee Benefits | 323,314 | 330,402 | 332,671 |
| Purchased Services | 461,052 | 461,195 | 466,341 |
| Supplies | 358,167 | 361,047 | 363,990 |
| Equipment | 85,848 | 82,737 | 79,557 |
| Other Uses | <u>248,947</u> | <u>234,424</u> | <u>224,581</u> |
| TOTAL EXPENDITURES | <u>\$ 3,030,723</u> | <u>\$ 3,030,384</u> | <u>\$ 3,030,375</u> |
| EMERGENCY RESERVE | \$ 90,922 | \$ 90,912 | \$ 90,911 |
| TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE | <u>\$ 3,121,645</u> | <u>\$ 3,121,296</u> | <u>\$ 3,121,286</u> |
| ENDING BALANCE | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |



All Funds 3-Year Projections (continued)

Preschool Fund

| | 2015-16 PROJECTED BUDGET | 2016-17 PROJECTED BUDGET | 2017-18 PROJECTED BUDGET |
|---|--------------------------------|--------------------------------|--------------------------------|
| BEGINNING FUND BALANCE | \$ 142,597 | \$ 145,394 | \$ 148,583 |
| REVENUE: | | | |
| Transfer from General Fund | \$ 3,490,263 | \$ 3,567,049 | \$ 3,645,524 |
| Tuition | 1,359,013 | 1,388,911 | 1,419,467 |
| TOTAL REVENUE | \$ 4,849,276 | \$ 4,955,960 | \$ 5,064,991 |
| TOTAL RESOURCES | <u>\$ 4,991,873</u> | <u>\$ 5,101,354</u> | <u>\$ 5,213,574</u> |
| EXPENDITURES: | | | |
| Salaries | \$ 3,460,841 | \$ 3,536,611 | \$ 3,615,315 |
| Benefits | 1,186,538 | 1,212,680 | 1,238,450 |
| Supplies | 199,100 | 203,480 | 207,957 |
| TOTAL EXPENDITURES | <u>\$ 4,846,479</u> | <u>\$ 4,952,771</u> | <u>\$ 5,061,722</u> |
| EMERGENCY RESERVE | \$ 145,394 | \$ 148,583 | \$ 151,852 |
| TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS | <u>\$ 4,991,873</u> | <u>\$ 5,101,354</u> | <u>\$ 5,213,574</u> |
| ENDING BALANCE | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |



All Funds 3-Year Projections (continued)

Risk Management Fund

| | 2015-16 PROJECTED BUDGET | 2016-17 PROJECTED BUDGET | 2017-18 PROJECTED BUDGET |
|---|--------------------------------|--------------------------------|--------------------------------|
| BEGINNING FUND BALANCE | \$ 123,499 | \$ 107,351 | \$ 109,163 |
| REVENUE: | | | |
| Miscellaneous - Local | \$ 71,288 | \$ 72,855 | \$ 74,458 |
| Transfer from CPP Fund | 29,960 | 30,619 | 31,293 |
| Transfer from General Fund | <u>3,460,954</u> | <u>3,537,095</u> | <u>3,614,911</u> |
| TOTAL REVENUE | \$ 3,562,202 | \$ 3,640,569 | \$ 3,720,662 |
| TOTAL RESOURCES | <u>\$ 3,685,701</u> | <u>\$ 3,747,920</u> | <u>\$ 3,829,825</u> |
| EXPENDITURES: | | | |
| Salaries | \$ 228,788 | \$ 233,821 | \$ 238,965 |
| Employee Benefits | 59,972 | 61,291 | 62,639 |
| Purchased Services | 270,453 | 276,403 | 282,484 |
| Property Insurance | 1,129,626 | 1,136,161 | 1,156,600 |
| Workers' Comp Insurance | 1,549,356 | 1,583,442 | 1,622,303 |
| Supplies and Materials | 53,526 | 54,704 | 55,907 |
| Capital Outlay | 20,560 | 21,012 | 21,474 |
| Other Objects | 9,069 | 9,269 | 9,473 |
| Deductible Reserves | <u>257,000</u> | <u>262,654</u> | <u>268,432</u> |
| TOTAL EXPENDITURES | <u>\$ 3,578,350</u> | <u>\$ 3,638,757</u> | <u>\$ 3,718,277</u> |
| EMERGENCY RESERVE | \$ 107,351 | \$ 109,163 | \$ 111,548 |
| TOTAL EXPENDITURES AND EMERGENCY RESERVE | <u>\$ 3,685,701</u> | <u>\$ 3,747,920</u> | <u>\$ 3,829,825</u> |
| ENDING BALANCE | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |



All Funds 3-Year Projections (continued)

Community Schools Fund

| | 2015-16 PROJECTED BUDGET | 2016-17 PROJECTED BUDGET | 2017-18 PROJECTED BUDGET |
|--|--------------------------------|--------------------------------|--------------------------------|
| BEGINNING FUND BALANCE | \$ 1,526,173 | \$ 211,672 | \$ 177,065 |
| REVENUE: | | | |
| Facility Use | \$ 963,236 | \$ 984,427 | \$ 1,006,084 |
| Kindergarten Enrichment | 2,866,392 | 2,929,453 | 2,993,901 |
| Lifelong Learning | 1,074,260 | 1,097,894 | 1,122,048 |
| School Age Program | 1,883,842 | 1,925,287 | 1,967,643 |
| Community Connections: | | | |
| A Student Resource Guide | 36,930 | 37,742 | 38,572 |
| TOTAL REVENUE | \$ 6,824,660 | \$ 6,974,803 | \$ 7,128,248 |
| TOTAL RESOURCES | <u>\$ 8,350,833</u> | <u>\$ 7,186,475</u> | <u>\$ 7,305,313</u> |
| EXPENDITURES: | | | |
| Facility Use | \$ 718,411 | \$ 684,216 | \$ 699,269 |
| Kindergarten Enrichment | 3,101,249 | 2,719,476 | 2,741,182 |
| Lifelong Learning | 1,256,572 | 834,217 | 852,570 |
| Community Connections: | | | |
| A Student Resource Guide | 37,930 | 38,764 | 39,617 |
| School Age Program | 1,941,583 | 1,625,486 | 1,661,247 |
| TOTAL EXPENDITURES | <u>\$ 7,055,745</u> | <u>\$ 5,902,159</u> | <u>\$ 5,993,885</u> |
| EMERGENCY RESERVE | \$ 211,672 | \$ 177,065 | \$ 179,817 |
| TRANSFER OF YEAR END FUND TO: | | | |
| GENERAL FUND | \$ 1,083,416 | \$ 1,107,251 | \$ 1,131,611 |
| TOTAL TRANSFERS | <u>\$ 1,083,416</u> | <u>\$ 1,107,251</u> | <u>\$ 1,131,611</u> |
| TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE | <u>\$ 8,350,833</u> | <u>\$ 7,186,475</u> | <u>\$ 7,305,313</u> |
| ENDING BALANCE | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |



All Funds 3-Year Projections (continued)

Food Services Fund

| | 2015-16 PROJECTED BUDGET | 2016-17 PROJECTED BUDGET | 2017-18 PROJECTED BUDGET |
|---|--------------------------------|--------------------------------|--------------------------------|
| BEGINNING FUND BALANCE | \$ 230,882 | \$ 237,864 | \$ 243,008 |
| REVENUE: | | | |
| A la Carte | \$ 544,840 | \$ 556,826 | \$ 569,076 |
| Regular School Lunch | 2,681,667 | 2,740,664 | 2,800,959 |
| Federal Cash Reimbursement | 3,067,384 | 3,134,866 | 3,203,833 |
| State Cash Reimbursement | 79,156 | 80,897 | 82,677 |
| Catering | 351,576 | 359,311 | 367,216 |
| Reduced Price Meals | 15,346 | 15,684 | 16,029 |
| Federal Government Commodities | 390,410 | 398,997 | 407,775 |
| Miscellaneous - Local | 336,680 | 344,087 | 351,657 |
| Snack Revenue | 110,117 | 112,540 | 115,016 |
| Breakfast Revenue | 97,038 | 99,173 | 101,355 |
| Headstart | 36,576 | 37,381 | 38,203 |
| TOTAL REVENUE | \$ 7,710,790 | \$ 7,880,426 | \$ 8,053,796 |
| TRANSFERS | | | |
| Transfer from General Fund | 225,000 | 225,000 | 225,000 |
| TOTAL TRANSFERS | \$ 225,000 | \$ 225,000 | \$ 225,000 |
| TOTAL RESOURCES | \$ 8,166,672 | \$ 8,343,290 | \$ 8,521,804 |
| EXPENDITURES: | | | |
| Salaries | \$ 3,098,176 | \$ 3,168,482 | \$ 3,238,254 |
| Employee Benefits | 1,240,390 | 1,267,514 | 1,295,394 |
| Purchased Services | 131,070 | 133,954 | 136,901 |
| Food | 2,733,634 | 2,788,833 | 2,845,236 |
| Commodities | 390,410 | 398,999 | 407,777 |
| Other Supplies/Uses | 210,740 | 215,376 | 220,114 |
| Non-capital Equipment | 66,820 | 68,290 | 69,792 |
| Other Objects and Uses | 57,568 | 58,834 | 60,128 |
| TOTAL EXPENDITURES | \$ 7,928,808 | \$ 8,100,282 | \$ 8,273,596 |
| EMERGENCY RESERVE | \$ 237,864 | \$ 243,008 | \$ 248,208 |
| TOTAL EXPENDITURES AND EMERGENCY RESERVE | \$ 8,166,672 | \$ 8,343,290 | \$ 8,521,804 |
| ENDING BALANCE | \$ - | \$ - | \$ - |



All Funds 3-Year Projections (continued)

Governmental Designated-Purpose Grants Fund

| CFDA # | GRANT NAME | FUNDING PERIOD | 2015-16 PROJECTED BUDGET | 2016-17 PROJECTED BUDGET | 2017-18 PROJECTED BUDGET |
|---------|--|----------------|--------------------------------|--------------------------------|--------------------------------|
| 84.002A | Adult Education Family Literacy | July - June | \$ 65,046 | \$ 85,067 | \$ 81,736 |
| 84.010 | Title I, Part A, NCLB | July - June | 2,381,830 | 2,307,024 | 2,284,359 |
| 84.010 | Title I, Short Term District Improvement | Aug - Sept | 13,453 | 4,484 | 5,979 |
| 84.010A | Title 1A, School Improvement | July - Sept | 90,311 | 50,989 | 47,100 |
| 84.027 | Special Education: IDEA Part B | July - June | 4,874,343 | 4,910,737 | 4,919,333 |
| 84.048A | Vocational Education - Carl Perkins Secondary | July - June | 139,079 | 128,934 | 128,671 |
| 84.060A | Title VII, Part A: Indian Education | July - June | 16,214 | 13,591 | 14,249 |
| 84.126 | School to Work Alliance Program (SWAP) | July - June | 215,968 | 207,728 | 208,320 |
| 84.173 | IDEA: Special Education: Preschool Grants | July - June | 110,744 | 112,175 | 111,851 |
| 81.196A | Stewart B. McKinney-Homeless Assistance Act | July - June | 36,239 | 39,364 | 37,101 |
| 84.287 | Title V, Part B, 21st Century Learning Centers | July - June | 536,560 | 485,716 | 464,271 |
| 84.287 | Title V, Part B, 21st Century Learning Centers | July - June | 264,889 | 186,683 | 200,524 |
| 84.365 | Title III, NCLB, ELL | July - June | 200,380 | 188,894 | 185,871 |
| 84.367 | Title II, Part A, NCLB, Teacher Quality | July - June | 739,569 | 705,950 | 710,857 |
| 84.413 | Race to the Top | July - June | 68,851 | 64,141 | 64,331 |
| | TOTAL FEDERAL GRANTS | | \$ 9,753,476 | \$ 9,491,478 | \$ 9,464,552 |

| CFDA # | GRANT NAME | FUNDING PERIOD | 2015-16 PROJECTED BUDGET | 2016-17 PROJECTED BUDGET | 2017-18 PROJECTED BUDGET |
|--------|---|----------------|--------------------------------|--------------------------------|--------------------------------|
| | School of Excellence | Indefinite | \$ 1,497 | \$ 688 | \$ 729 |
| | Comprehensive Health Education Program | July - June | 24,271 | 33,283 | 32,518 |
| | School Counselor Corps | July - June | 332,967 | 354,593 | 404,350 |
| | Expelled and At-Risk | Mar - June | 100,000 | 131,935 | 175,913 |
| | Expelled and At-Risk - Boulder Prep | July - June | 12,983 | 4,328 | 5,770 |
| | Expelled and At-Risk | July - June | 33,323 | 11,108 | 14,810 |
| | TOTAL STATE GRANTS | | \$ 505,042 | \$ 535,935 | \$ 634,090 |
| | TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR | | \$ 9,753,476 | \$ 9,491,478 | \$ 9,464,552 |
| | TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR | | 505,042 | 535,935 | 634,090 |
| | TOTAL LOCAL GRANTS BUDGET YEAR | | 429,876 | 431,620 | 362,383 |
| | UNIDENTIFIED GRANTS TO BE RECEIVED | | 8,811,606 | 9,040,967 | 9,038,975 |
| | TOTAL BUDGET | | \$ 19,500,000 | \$ 19,500,000 | \$ 19,500,000 |



All Funds 3-Year Projections (continued)

Transportation Fund

| | 2015-16 PROJECTED BUDGET | 2016-17 PROJECTED BUDGET | 2017-18 PROJECTED BUDGET |
|--|--------------------------------|--------------------------------|--------------------------------|
| BEGINNING FUND BALANCE | \$ 415,278 | \$ 385,481 | \$ 378,249 |
| REVENUE: | | | |
| Property Taxes | \$ 7,227,000 | \$ 7,227,000 | \$ 7,227,000 |
| Trans. Fees from Other Sources | 295,000 | 295,000 | 295,000 |
| State Categorical Reimbursement | 3,045,369 | 2,826,863 | 2,773,827 |
| Transfer from General Fund | 2,252,209 | 2,252,209 | 2,252,209 |
| TOTAL REVENUE | \$ 12,819,578 | \$ 12,601,072 | \$ 12,548,036 |
| TOTAL RESOURCES | <u>\$ 13,234,856</u> | <u>\$ 12,986,553</u> | <u>\$ 12,926,285</u> |
| EXPENDITURES: | | | |
| Maintenance & Operations | \$ 42,172 | \$ 43,100 | \$ 44,048 |
| Environmental Services | 224,433 | 229,371 | 234,417 |
| Transportation Services | 1,810,020 | 1,649,840 | 1,686,136 |
| Admin of Transportation Services | 1,504,278 | 1,537,372 | 1,571,194 |
| Vehicle Operations Services | 8,203,247 | 8,147,854 | 7,982,113 |
| Monitoring Services | 1,065,225 | 1,000,767 | 1,031,883 |
| TOTAL EXPENDITURES | <u>\$ 12,849,375</u> | <u>\$ 12,608,304</u> | <u>\$ 12,549,791</u> |
| RESERVES: | | | |
| Emergency Reserves | \$ 385,481 | \$ 378,249 | \$ 376,494 |
| TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE | <u>\$ 13,234,856</u> | <u>\$ 12,986,553</u> | <u>\$ 12,926,285</u> |
| ENDING BALANCE | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |



All Funds 3-Year Projections (continued)

Colorado Preschool Program Fund

| | 2015-16 PROJECTED BUDGET | 2016-17 PROJECTED BUDGET | 2017-18 PROJECTED BUDGET |
|---|--------------------------------|--------------------------------|--------------------------------|
| BEGINNING FUND BALANCE | \$ 50,352 | \$ 52,260 | \$ 53,433 |
| REVENUE: | | | |
| Transfer from General Fund | \$ 1,793,964 | \$ 1,833,432 | \$ 1,873,768 |
| TOTAL REVENUE | \$ 1,793,964 | \$ 1,833,432 | \$ 1,873,768 |
| TOTAL RESOURCES | <u>\$ 1,844,316</u> | <u>\$ 1,885,692</u> | <u>\$ 1,927,201</u> |
| EXPENDITURES: | | | |
| Salaries | \$ 890,769 | \$ 920,873 | \$ 952,556 |
| Benefits | 291,943 | 298,385 | 304,597 |
| Purchased Services | 378,169 | 376,741 | 373,981 |
| Supplies | 181,104 | 185,088 | 189,160 |
| TOTAL EXPENDITURES | <u>\$ 1,741,985</u> | <u>\$ 1,781,087</u> | <u>\$ 1,820,294</u> |
| EMERGENCY RESERVE | \$ 52,260 | \$ 53,433 | \$ 54,609 |
| TRANSFERS TO: | | | |
| Risk Management Fund | 29,960 | 30,619 | 31,293 |
| Capital Reserve Fund | 20,111 | 20,553 | 21,005 |
| TOTAL TRANSFERS | <u>\$ 50,071</u> | <u>\$ 51,172</u> | <u>\$ 52,298</u> |
| TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS | <u>\$ 1,844,316</u> | <u>\$ 1,885,692</u> | <u>\$ 1,927,201</u> |
| ENDING BALANCE | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |



All Funds 3-Year Projections (continued)

Bond Redemption Fund

| | 2015-16 PROJECTED BUDGET | 2016-17 PROJECTED BUDGET | 2017-18 PROJECTED BUDGET |
|--|--------------------------------|--------------------------------|--------------------------------|
| BEGINNING FUND BALANCE | \$ 25,728,269 | \$ 25,712,330 | \$ 25,527,890 |
| REVENUE: | | | |
| Delinquent Property Taxes | \$ 20,560 | \$ 21,012 | \$ 21,474 |
| Property Taxes | 35,987,339 | 35,779,060 | 36,066,199 |
| Interest Income | 20,560 | 21,012 | 21,474 |
| TOTAL REVENUE | \$ 36,028,459 | \$ 35,821,084 | \$ 36,109,147 |
| TOTAL RESOURCES | <u>\$ 61,756,728</u> | <u>\$ 61,533,414</u> | <u>\$ 61,637,037</u> |
| EXPENDITURES: | | | |
| Principal Retirements | \$ 13,835,000 | \$ 14,225,000 | \$ 14,685,000 |
| Interest on Debt | 22,199,118 | 21,770,018 | 21,298,380 |
| Other - Paying Agent Fees | 10,280 | 10,506 | 10,737 |
| TOTAL EXPENDITURES | \$ 36,044,398 | \$ 36,005,524 | \$ 35,994,117 |
| TOTAL EXPENDITURES AND OTHER FINANCING SOURCES (USES) | <u>\$ 36,044,398</u> | <u>\$ 36,005,524</u> | <u>\$ 35,994,117</u> |
| ENDING BALANCE | <u>\$ 25,712,330</u> | <u>\$ 25,527,890</u> | <u>\$ 25,642,920</u> |



All Funds 3-Year Projections (continued)

2014 Building Fund

| | 2015-16 PROJECTED BUDGET | 2016-17 PROJECTED BUDGET | 2017-18 PROJECTED BUDGET |
|------------------------|--------------------------------|--------------------------------|--------------------------------|
| BEGINNING FUND BALANCE | \$ 210,150,000 | \$ 135,150,000 | \$ 35,150,000 |
| TOTAL RESOURCES | <u>\$ 210,150,000</u> | <u>\$ 135,150,000</u> | <u>\$ 35,150,000</u> |
| EXPENDITURES: | | | |
| Phase I Projects | \$ 75,000,000 | \$ 100,000,000 | \$ 35,150,000 |
| TOTAL EXPENDITURES | <u>\$ 75,000,000</u> | <u>\$ 100,000,000</u> | <u>\$ 35,150,000</u> |
| ENDING BALANCE | <u>\$ 135,150,000</u> | <u>\$ 35,150,000</u> | <u>\$ -</u> |



All Funds 3-Year Projections (continued)

Capital Reserve Fund

| | 2015-16 PROJECTED BUDGET | 2016-17 PROJECTED BUDGET | 2017-18 PROJECTED BUDGET |
|---|--------------------------------|--------------------------------|--------------------------------|
| BEGINNING FUND BALANCE | | | |
| Reserve - TABOR | \$ 108,550 | \$ 108,464 | \$ 88,646 |
| Reserve - Project Carryover | 249,177 | - | - |
| Unreserved Beginning Balance | 494,322 | - | - |
| TOTAL BEGINNING FUND BALANCE | \$ 852,049 | \$ 108,464 | \$ 88,646 |
| REVENUE: | | | |
| Energy Rebates | \$ 20,560 | \$ 21,012 | \$ 21,474 |
| Miscellaneous - State & Local | 90,139 | 92,122 | 94,149 |
| Transfer from CPP Fund | 20,111 | 20,553 | 21,005 |
| Transfer from General Fund | 2,741,056 | 2,801,359 | 2,862,989 |
| TOTAL REVENUE | \$ 2,871,866 | \$ 2,935,046 | \$ 2,999,617 |
| TOTAL RESOURCES | \$ 3,723,915 | \$ 3,043,510 | \$ 3,088,263 |
| EXPENDITURES: | | | |
| School Projects | \$ 954,940 | \$ 875,949 | \$ 894,752 |
| Operating Departments | 905,381 | 825,299 | 822,210 |
| Building Maintenance | 1,241,130 | 728,794 | 744,984 |
| Salaries, Employee Benefits, Office Expense | 514,000 | 524,822 | 536,368 |
| TOTAL EXPENDITURES | \$ 3,615,451 | \$ 2,954,864 | \$ 2,998,314 |
| EMERGENCY RESERVE | \$ 108,464 | \$ 88,646 | \$ 89,949 |
| TOTAL EXPENDITURES AND EMERGENCY RESERVE | \$ 3,723,915 | \$ 3,043,510 | \$ 3,088,263 |
| ENDING BALANCE | \$ - | \$ - | \$ - |



All Funds 3-Year Projections (continued)

Health Insurance Fund

| | 2015-16 PROJECTED BUDGET | 2016-17 PROJECTED BUDGET | 2017-18 PROJECTED BUDGET |
|--|--------------------------------|--------------------------------|--------------------------------|
| BEGINNING FUND BALANCE | \$ 3,152,211 | \$ 3,240,473 | \$ 3,311,763 |
| REVENUE: | | | |
| Contributions | \$ 27,207,245 | \$ 27,805,804 | \$ 28,417,532 |
| Interest Income | 6,168 | 6,304 | 6,443 |
| Miscellaneous | 205,600 | 210,123 | 214,746 |
| Eco Pass Program | 276,395 | 282,476 | 288,690 |
| Employee Benefit Program | 56,540 | 57,784 | 59,055 |
| TOTAL REVENUE | \$ 27,751,948 | \$ 28,362,491 | \$ 28,986,466 |
| TOTAL RESOURCES | <u>\$ 30,904,159</u> | <u>\$ 31,602,964</u> | <u>\$ 32,298,229</u> |
| EXPENDITURES: | | | |
| Employee Salaries | \$ 162,223 | \$ 165,792 | \$ 169,439 |
| Employee Benefits | 43,970 | 44,937 | 45,926 |
| Purchased Services | 125,416 | 128,175 | 130,995 |
| Health Claims Expense | 24,447,975 | 25,004,744 | 25,554,848 |
| Stop Loss Coverage | 1,342,831 | 1,372,373 | 1,402,565 |
| Administrative Fees | 935,480 | 956,061 | 977,094 |
| Supplies and Materials | 1,028 | 1,051 | 1,074 |
| Wellness Program | 222,230 | 227,119 | 232,116 |
| Employee Benefit Program | 56,540 | 57,784 | 59,055 |
| Eco Pass Program | 325,993 | 333,165 | 340,495 |
| TOTAL EXPENDITURES | <u>\$ 27,663,686</u> | <u>\$ 28,291,201</u> | <u>\$ 28,913,607</u> |
| RESERVES: | | | |
| Above Recommended Amounts | <u>3,240,473</u> | <u>3,311,763</u> | <u>3,384,622</u> |
| TOTAL RESERVES | \$ 3,240,473 | \$ 3,311,763 | \$ 3,384,622 |
| TOTAL EXPENDITURES AND EMERGENCY RESERVES | <u>\$ 30,904,159</u> | <u>\$ 31,602,964</u> | <u>\$ 32,298,229</u> |
| ENDING BALANCE | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |



All Funds 3-Year Projections (continued)

Dental Insurance Fund

| | 2015-16 PROJECTED BUDGET | 2016-17 PROJECTED BUDGET | 2017-18 PROJECTED BUDGET |
|--|--------------------------------|--------------------------------|--------------------------------|
| BEGINNING FUND BALANCE: | | | |
| Reserved for Dental Benefits | \$ 249,169 | \$ 256,146 | \$ 261,781 |
| TOTAL BEGINNING FUND BALANCE | \$ 249,169 | \$ 256,146 | \$ 261,781 |
| REVENUE: | | | |
| Contributions | \$ 2,544,613 | \$ 2,600,594 | \$ 2,657,807 |
| Interest Income | 514 | 525 | 537 |
| TOTAL REVENUE | \$ 2,545,127 | \$ 2,601,119 | \$ 2,658,344 |
| TOTAL RESOURCES | \$ 2,794,296 | \$ 2,857,265 | \$ 2,920,125 |
| EXPENDITURES: | | | |
| Employee Salaries | \$ 31,563 | \$ 32,257 | \$ 32,967 |
| Employee Benefits | 8,820 | 9,014 | 9,212 |
| Purchased Services | 20,560 | 21,012 | 21,474 |
| Dental Claims Paid | 2,280,859 | 2,332,533 | 2,383,849 |
| Administrative Fees | 195,320 | 199,617 | 204,009 |
| Supplies and Materials | 1,028 | 1,051 | 1,074 |
| TOTAL EXPENDITURES | \$ 2,538,150 | \$ 2,595,484 | \$ 2,652,585 |
| RESERVES: | | | |
| Reserved for Dental Benefits | \$ 256,146 | \$ 261,781 | \$ 267,540 |
| TOTAL RESERVES | \$ 256,146 | \$ 261,781 | \$ 267,540 |
| TOTAL EXPENDITURES AND EMERGENCY RESERVES | \$ 2,794,296 | \$ 2,857,265 | \$ 2,920,125 |
| ENDING BALANCE | \$ - | \$ - | \$ - |



All Funds 3-Year Projections (continued)

Trust and Agency Funds

| | 2015-16 PROJECTED BUDGET | 2016-17 PROJECTED BUDGET | 2017-18 PROJECTED BUDGET |
|----------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Agency Funds | | | |
| Beginning Fund Balance | \$ 1,152,066 | \$ 1,254,866 | \$ 1,359,927 |
| Receipts | <u>3,289,600</u> | <u>3,361,971</u> | <u>3,435,934</u> |
| Total Resources | \$ 4,441,666 | \$ 4,616,837 | \$ 4,795,861 |
| Disbursements | <u>\$ 3,186,800</u> | <u>\$ 3,256,910</u> | <u>\$ 3,328,562</u> |
| Ending Balance | \$ 1,254,866 | \$ 1,359,927 | \$ 1,467,299 |
| Expendable Trust Funds | | | |
| Beginning Fund Balance | \$ 1,127,360 | \$ 1,132,500 | \$ 1,137,753 |
| Revenue | <u>15,420</u> | <u>15,759</u> | <u>16,106</u> |
| Total Resources | \$ 1,142,780 | \$ 1,148,259 | \$ 1,153,859 |
| Expenditures | <u>\$ 10,280</u> | <u>\$ 10,506</u> | <u>\$ 10,737</u> |
| Ending Balance | \$ 1,132,500 | \$ 1,137,753 | \$ 1,143,122 |
| Nonexpendable Trust Funds | | | |
| Beginning Fund Balance | \$ 205,357 | \$ 200,217 | \$ 194,964 |
| Revenue | <u>15,420</u> | <u>15,759</u> | <u>16,106</u> |
| Total Resources | \$ 220,777 | \$ 215,976 | \$ 211,070 |
| Expenditures | <u>\$ 20,560</u> | <u>\$ 21,012</u> | <u>\$ 21,474</u> |
| Ending Balance | \$ 200,217 | \$ 194,964 | \$ 189,596 |
| GRAND TOTAL | | | |
| BEGINNING FUND BALANCE | \$ 2,484,783 | \$ 2,587,583 | \$ 2,692,644 |
| TOTAL REVENUE | <u>3,320,440</u> | <u>3,393,489</u> | <u>3,468,146</u> |
| TOTAL RESOURCES | <u>\$ 5,805,223</u> | <u>\$ 5,981,072</u> | <u>\$ 6,160,790</u> |
| TOTAL EXPENDITURES | <u>\$ 3,217,640</u> | <u>\$ 3,288,428</u> | <u>\$ 3,360,773</u> |
| ENDING BALANCE | <u>\$ 2,587,583</u> | <u>\$ 2,692,644</u> | <u>\$ 2,800,017</u> |



All Funds 3-Year Projections (continued)

Pupil Activity Fund

| | 2015-16 PROJECTED BUDGET | 2016-17 PROJECTED BUDGET | 2017-18 PROJECTED BUDGET |
|-------------------|--------------------------------|--------------------------------|--------------------------------|
| | <u> </u> | <u> </u> | <u> </u> |
| BEGINNING BALANCE | \$ 2,798,247 | \$ 2,695,447 | \$ 2,590,386 |
| RECEIPTS | <u>9,354,800</u> | <u>9,560,606</u> | <u>9,770,939</u> |
| TOTAL RESOURCES | <u>\$ 12,153,047</u> | <u>\$ 12,256,053</u> | <u>\$ 12,361,325</u> |
| DISBURSEMENTS | <u>\$ 9,457,600</u> | <u>\$ 9,665,667</u> | <u>\$ 9,878,312</u> |
| ENDING BALANCE | <u>\$ 2,695,447</u> | <u>\$ 2,590,386</u> | <u>\$ 2,483,013</u> |



All Funds 3-Year Projections (continued)

Charter School Fund

| | 2015-16 PROJECTED BUDGET | 2016-17 PROJECTED BUDGET | 2017-18 PROJECTED BUDGET |
|---|--------------------------------|--------------------------------|--------------------------------|
| BEGINNING BALANCE | \$ 4,956,061 | \$ 4,885,976 | \$ 4,814,348 |
| REVENUE: | | | |
| Transfer from General Fund: | \$ 16,356,424 | \$ 16,716,265 | \$ 17,084,024 |
| Override Election Revenue | 5,154,852 | 5,268,259 | 5,384,162 |
| Capital Reserve Allocation | 474,462 | 484,900 | 495,568 |
| Fundraising Revenue | 437,928 | 447,562 | 457,408 |
| Athletic Fees | 307,156 | 313,913 | 320,819 |
| Instructional Fees | 354,938 | 362,747 | 370,727 |
| Miscellaneous Revenue | 1,589,962 | 1,624,941 | 1,660,690 |
| CDE Capital Construction: | 330,427 | 337,696 | 345,125 |
| TOTAL REVENUES | <u>\$ 25,006,149</u> | <u>\$ 25,556,283</u> | <u>\$ 26,118,523</u> |
| TOTAL RESOURCES | <u>\$ 29,962,210</u> | <u>\$ 30,442,259</u> | <u>\$ 30,932,871</u> |
| TOTAL EXPENDITURES | \$ 25,076,234 | \$ 25,627,911 | \$ 25,891,725 |
| EMERGENCY RESERVE | <u>\$ 752,287</u> | <u>\$ 768,837</u> | <u>\$ 776,752</u> |
| TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE | <u>\$ 25,828,521</u> | <u>\$ 26,396,748</u> | <u>\$ 26,668,477</u> |
| ENDING BALANCE | <u>\$ 4,133,689</u> | <u>\$ 4,045,511</u> | <u>\$ 4,264,394</u> |



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Appendix A: Budget Fact Sheet

| | Proposed 2013-14 | Revised Adopted 2013-14 | Proposed 2014-15 | Revised Adopted 2014-15 |
|---------------------------------------|-------------------------|----------------------------|-------------------------|----------------------------|
| Mill Levy (mills) | | | | |
| Abatements | 0.199 | 0.492 | 0.276 | 0.526 |
| Election | 12.411 | 12.576 | 12.922 | 13.012 |
| General Fund-School Finance | 25.023 | 25.023 | 25.023 | 25.023 |
| General Fund Total: | 37.633 | 38.091 | 38.221 | 38.561 |
| Bond Redemption | 5.748 | 5.792 | 5.700 | 7.526 |
| Transportation | 1.477 | 1.489 | 1.466 | 1.482 |
| Total Mill Levy: | 44.858 | 45.372 | 45.387 | 47.569 |
| Assessed Valuation | \$ 4,941,322,084 | \$ 4,903,070,971 | \$ 4,978,559,900 | \$ 4,927,017,542 |
| Enrollment (heads) | | | | |
| K-12 Enrollment | 29,317 | 29,435 | 29,688 | 29,783 |
| Pre-K Enrollment | 550 | 550 | 550 | 550 |
| Online Enrollment | 137 | 125 | 126 | 31 |
| Total Enrollment: | 30,004 | 30,110 | 30,364 | 30,364 |
| Funded Pupil Count (FTE) | | | | |
| Elementary | 12,131.2 | 12,147.1 | 12,094.5 | 12,228.9 |
| Middle | 6,885.5 | 6,906.0 | 7,045.5 | 7,106.5 |
| Senior | 9,459.0 | 9,571.0 | 9,740.0 | 9,731.5 |
| Preschool | 295.0 | 298.5 | 298.0 | 331.5 |
| Total Student FTE: | 28,770.7 | 28,922.6 | 29,178.0 | 29,398.4 |
| General Fund | 26,066.2 | 26,230.5 | 26,477.5 | 26,680.7 |
| Charter Fund | 2,298.5 | 2,297.1 | 2,299.5 | 2,265.2 |
| Preschool Fund | 275.0 | 275.0 | 275.0 | 331.5 |
| Online FTE | 131.0 | 120.0 | 126.0 | 121.0 |
| Total Student FTE: | 28,770.7 | 28,922.6 | 29,178.0 | 29,398.4 |
| Averaged Funded Pupil Count | 28,770.7 | 28,922.6 | 29,178.0 | 29,398.4 |
| Revenues (dollars) | | | | |
| Adjusted Per Pupil Revenue: | \$ 6,546 | \$ 6,546 | \$ 6,923 | \$ 6,935 |
| Adjust: School Finance Act Rescission | 2 | 2 | 2 | 2 |
| Per Pupil Revenue (PPR): | \$ 6,548 | \$ 6,548 | \$ 6,925 | \$ 6,937 |



Appendix A: Budget Fact Sheet (continued)

| | Adopted 2013-14 | Revised Adopted 2013-14 | Proposed 2014-15 | Revised 2014-15 |
|--|------------------------------|------------------------------|------------------------------|------------------------------|
| Total Program Funding (dollars) | | | | |
| Property Taxes * | \$ 123,646,703 | \$ 123,646,703 | \$ 124,591,433 | \$ 124,585,884 |
| Specific Ownership Taxes | 6,043,535 | 6,043,535 | 6,402,708 | 6,402,708 |
| State Equalization | 58,642,764 | 59,621,233 | 70,996,689 | 72,874,613 |
| Total Program Funding: | \$ 188,333,002 | \$ 189,311,471 | \$ 201,990,830 | \$ 203,863,205 |
| Benefits (percentage) | | | | |
| PERA** | 17.45% | 17.45% | 17.98% | 17.98% |
| Medicare | 1.45% | 1.45% | 1.45% | 1.45% |
| Long Term Disability | 0.22% | 0.22% | 0.22% | 0.22% |
| Subtotal % of Salary: | 19.12% | 19.12% | 19.65% | 19.65% |
| Employer Contribution (annual) | | | | |
| Health Insurance | \$5,544 | \$5,544 | \$5,964 | \$5,964 |
| Dental Insurance | 432 | 432 | 432 | 432 |
| Life Insurance | 23 | 23 | 23 | 23 |
| Employee Assistance Program | 15 | 15 | 15 | 15 |
| Flex Benefit Spending*** | 120 | 120 | 120 | 120 |
| Employer contribution | \$6,134 | \$6,134 | \$6,554 | \$6,554 |
| Sub Rates (dollars) | | | | |
| Sub Rates Per Day | \$55.00 half - \$94.50 full |
| Sub Rates Per Day w/ benefits | \$65.52 half - \$112.57 full | \$65.52 half - \$112.57 full | \$65.79 half - \$113.04 full | \$65.79 half - \$113.04 full |
| Curriculum Rate (dollars) | | | | |
| | \$ 28.76/hour | \$29.31/hour | \$30.13/hour | \$30.13/hour |
| Grants (percentage) | | | | |
| Indirect Cost Rate | 7.95% | 7.95% | 8.44% | 8.44% |
| Mileage Rate (dollars) | | | | |
| | \$ 0.565/mile | \$ 0.560/mile | \$ 0.560/mile | \$ 0.575/mile |
| Activity Trip Rates (dollars) | | | | |
| District Sponsored Trips: | | | | |
| - Surcharge per trip | \$ 30.34/trip | \$ 30.34/trip | \$ 30.34/trip | \$ 30.34/trip |
| - Driver | \$ 19.94/hour | \$ 19.94/hour | \$ 19.94/hour | \$ 19.94/hour |
| - Mileage Rate | \$ 1.04/mile | \$ 1.04/mile | \$ 1.04/mile | \$ 1.04/mile |
| Non-District Trips: | | | | |
| - Driver | \$ 32.71/hour | \$ 32.71/hour | \$ 37.12/hour | \$ 37.12/hour |
| - Mileage Rate | \$ 1.31/mile | \$ 1.31/mile | \$ 1.31/mile | \$ 1.31/mile |

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

** Rate increase effective January 1, 2015.

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



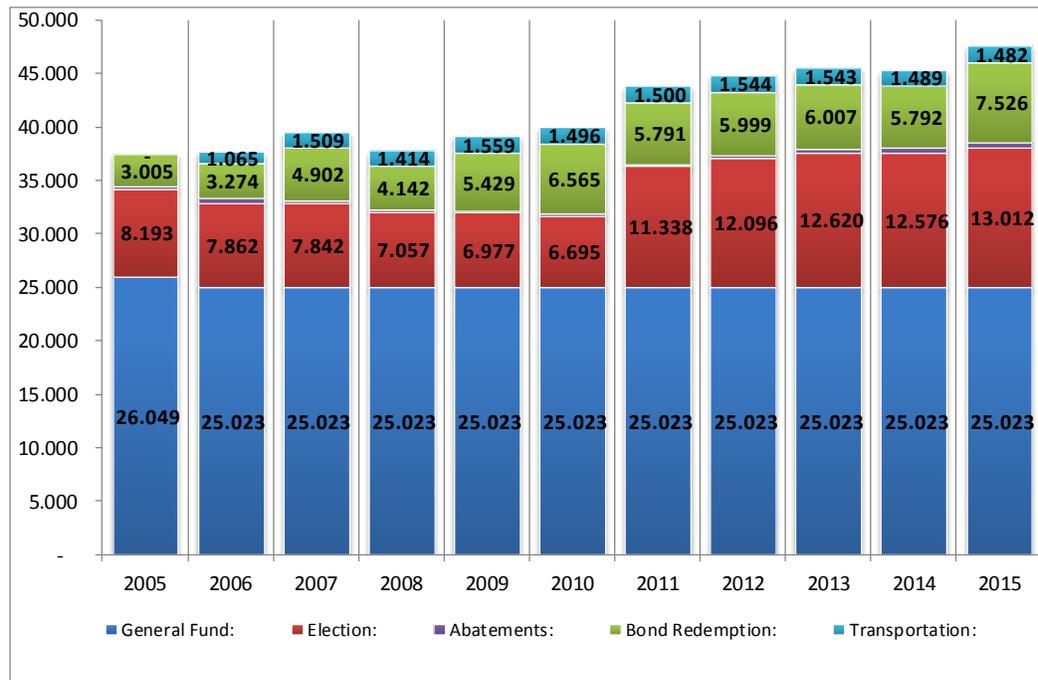
Appendix B: Mill Levies, 1986-2015

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



Appendix C: Boulder Valley School District - Total Mill Levy

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Bond Redemption: | 3.005 | 3.274 | 4.902 | 4.142 | 5.429 | 6.565 | 5.791 | 5.999 | 6.007 | 5.792 | 7.526 |
| Transportation: | - | 1.065 | 1.509 | 1.414 | 1.559 | 1.496 | 1.500 | 1.544 | 1.543 | 1.489 | 1.482 |
| Abatements: | 0.176 | 0.461 | 0.288 | 0.229 | 0.125 | 0.220 | 0.186 | 0.181 | 0.354 | 0.492 | 0.526 |
| Election: | 8.193 | 7.862 | 7.842 | 7.057 | 6.977 | 6.695 | 11.338 | 12.096 | 12.620 | 12.576 | 13.012 |
| General Fund: | 26.049 | 25.023 | 25.023 | 25.023 | 25.023 | 25.023 | 25.023 | 25.023 | 25.023 | 25.023 | 25.023 |
| Total Mill Levy: | 37.423 | 37.685 | 39.564 | 37.865 | 39.113 | 39.999 | 43.838 | 44.843 | 45.547 | 45.372 | 47.569 |



Notes:

- Total assessed valuation for 2015 for the 2014-15 fiscal year is certified at \$4,927,017,542.
- 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, 1990-2015

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

*Estimated values



Appendix E: Schedule of Annual Property Tax Burden on Homeowners

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

| Assessment Year | 2010-11 | | 2011-12 | | 2012-13 | | 2013-14 | | 2014-15 | | Change from 2013-14 to 2014-15 |
|----------------------|---------------|------------------|---------------|------------------|---------------|------------------|---------------|------------------|---------------|------------------|--------------------------------------|
| | Taxes Paid | | Taxes Paid | | Taxes Paid | | Taxes Paid | | Taxes Paid | | Increase/ (Decrease) |
| | 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 | 11.338 | 90.25 | 12.096 | 96.28 | 12.620 | 100.46 | 12.576 | 100.10 | 13.012 | 103.58 | 3.47 |
| Abatements & Refunds | 0.186 | 1.48 | 0.181 | 1.44 | 0.354 | 2.82 | 0.492 | 3.92 | 0.526 | 4.19 | 0.27 |
| Bond Redemption Fund | 5.791 | 46.10 | 5.999 | 47.75 | 6.007 | 47.82 | 5.792 | 46.10 | 7.526 | 59.91 | 13.80 |
| Transportation Fund | 1.500 | 11.94 | 1.544 | 12.29 | 1.543 | 12.28 | 1.489 | 11.85 | 1.482 | 11.80 | (0.06) |
| TOTAL | 43.838 | \$ 348.95 | 44.843 | \$ 356.95 | 45.547 | \$ 362.55 | 45.372 | \$ 361.16 | 47.569 | \$ 378.65 | \$17.49 |



Appendix F: Property Tax Levies and Collections

(Unaudited)

| Levy Year | Collection Year | Total Tax Levy | Current Tax Collections | Percent of Current Tax Collected | Delinquent Tax Collections | Total Collections | |
|-----------|-----------------|----------------|-------------------------|----------------------------------|----------------------------|-------------------|-----------------|
| | | | | | | Amount** | Percent of Levy |
| 2004 | 2005 | 149,047,366 | 147,225,944 | 98.78% | 139,537 | 147,365,481 | 98.87% |
| 2005 | 2006 | 156,558,031 | 155,286,194 | 99.19% | 197,766 | 155,483,960 | 99.31% |
| 2006 | 2007 | 164,782,963 | 161,992,586 | 98.31% | 96,132 | 162,088,718 | 98.36% |
| 2007 | 2008 | 175,242,316 | 172,742,380 | 98.57% | 47,942 | 172,790,322 | 98.60% |
| 2008 | 2009 | 183,111,718 | 178,265,743 | 97.35% | 184,636 | 178,450,379 | 97.45% |
| 2009 | 2010 | 195,141,729 | 190,148,336 | 97.44% | 80,169 | 190,228,505 | 97.48% |
| 2010 | 2011 | 213,292,216 | 208,270,983 | 97.65% | 149,647 | 208,420,630 | 97.72% |
| 2011 | 2012 | 212,014,945 | 207,164,133 | 97.71% | 167,457 | 207,331,590 | 97.79% |
| 2012 | 2013 | 215,532,897 | 209,935,274 | 97.40% | 126,768 | 210,062,042 | 97.46% |
| 2013 | 2014* | 222,462,137 | 218,064,909 | 98.02% | 151,746 | 218,216,655 | 98.09% |
| 2014 | 2015** | 222,462,137 | 218,064,909 | 98.02% | 151,746 | 218,216,655 | 98.09% |

* Collections through July 31, 2014

**Estimated collections through July 31, 2014

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



Appendix G: Demographic and Economic Statistics
 (Unaudited)

| Fiscal Year | *Estimated Population(1) | **Personal Income(1) (millions) | **Per Capita Personal Income(1) | ***Enrollment (Student (Funded FTE)) | ****Unemployment Rate(1) |
|--------------------|---------------------------------|--|--|---|---------------------------------|
| 2004 | 279,227 | 11,994 | 42,955 | 26,643.5 | 4.924% |
| 2005 | 281,195 | 12,765 | 45,394 | 26,789.5 | 4.402% |
| 2006 | 283,644 | 13,550 | 47,770 | 26,741.0 | 4.009% |
| 2007 | 290,580 | 14,385 | 50,141 | 26,914.5 | 3.896% |
| 2008 | 293,232 | 15,267 | 52,601 | 27,222.5 | 4.900% |
| 2009 | 300,136 | 16,251 | 55,319 | 27,455.2 | 7.500% |
| 2010 | 305,268 | 17,241 | 57,978 | 27,673.3 | 6.500% |
| 2011 | 308,005 | 18,351 | 60,962 | 28,148.8 | 6.500% |
| 2012 | 300,823 | 15,884 | 52,942 | 28,317.5 | 6.200% |
| 2013 | 307,722 | 15,993 | 52,993 | 28,538.3 | 6.100% |
| 2014 | 312,715 | 17,705 | 56,732 | 28,959.2 | 5.200% |

Source: * Colorado State Demography Office

** Global Insight Inc.

*** Boulder Valley School District RE-2

**** Colorado Department of Labor

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



Appendix H: History of School Finance Act

Entitlement per Pupil Funding

| School Year | Budgeted Per Pupil Funding | Student Enrollment | Change in Funded Enrollment from Prior Year | % Change From Prior Year | Funded Pupil Count (FTE) | Audited Funded Pupil Count (FTE) | % Increase of Funded Pupil Count | Increase in # of Funded Pupils from Prior Year |
|-------------|----------------------------|--------------------|---|--------------------------|--------------------------|----------------------------------|----------------------------------|--|
| CY 1988 | \$4,086 | 20,852 | | | | 19,963.0 | | |
| CY 1989 | \$4,051 | 20,835 | (17) | | 19,997.0 | | | |
| CY 1990 | \$4,092 | 21,015 | 180 | | 20,111.5 | | | |
| CY 1991 | \$4,181 | 21,529 | 514 | | 20,559.5 | | | |
| TFY 1992 | \$4,256 | 22,667 | 1,138 | | 21,582.0 | | | |
| 1992-93 | \$4,238 | 23,676 | 1,009 | 4.45% | 21,591.0 | 22,644.0 | | |
| 1993-94 | \$4,094 | 24,197 | 521 | 2.20% | 22,521.3 | 23,132.0 | 2.16% | 488.0 |
| 1994-95 | \$4,108 | 24,791 | 594 | 2.45% | 24,184.5 | 23,664.0 | 2.30% | 532.0 |
| 1995-96 | \$4,331 | 25,272 | 481 | 1.94% | 24,202.0 | 24,124.0 | 1.94% | 460.0 |
| 1996-97 | \$4,478 | 25,696 | 424 | 1.68% | 24,597.0 | 24,582.0 | 1.90% | 458.0 |
| 1997-98 | \$4,609 | 26,210 | 514 | 2.00% | 25,136.0 | 25,073.5 | 2.00% | 491.5 |
| 1998-99 | \$4,779 | 26,918 | 708 | 2.70% | 25,772.0 | 25,732.5 | 2.63% | 659.0 |
| 1999-00 | \$4,899 | 27,040 | 122 | 0.45% | 26,111.0 | 25,942.5 | 0.82% | 210.0 |
| 2000-01 | \$5,097 | 27,500 | 460 | 1.70% | 26,342.5 | 26,311.5 | 1.42% | 369.0 |
| 2001-02 | \$5,394 | 27,943 | 443 | 1.61% | 26,718.0 | 26,703.0 | 1.49% | 391.5 |
| 2002-03 | \$5,755 | 27,807 | (136) | -0.49% | 26,635.5 | 26,629.5 * | -0.28% | (73.5) |
| 2003-04 | \$5,895 | 27,860 | 53 | 0.19% | 26,657.0 | 26,643.5 * | 0.05% | 14.0 |
| 2004-05 | \$6,022 ** | 27,922 | 62 | 0.22% | 26,799.0 | 26,789.5 | 0.55% | 146.0 |
| 2005-06 | \$6,104 ** | 27,921 | (1) | 0.00% | 26,739.5 | 26,741.0 * | -0.18% | (48.5) |
| 2006-07 | \$6,315 | 28,196 | 275 | 0.98% | 26,914.0 | 26,914.5 | 0.65% | 173.5 |
| 2007-08 | \$6,606 | 28,483 | 287 | 1.02% | 27,229.0 | 27,222.5 | 1.14% | 308.0 |
| 2008-09 | \$6,830 | 28,616 | 133 | 0.47% | 27,458.2 | 27,455.2 | 0.85% | 232.7 |
| 2009-10 | \$7,003 ** | 28,838 | 222 | 0.78% | 27,673.3 | 27,670.8 | 0.79% | 215.6 |
| 2010-11 | \$6,721 | 29,319 | 481 | 1.67% | 28,148.8 | 28,144.3 | 1.71% | 473.5 |
| 2011-12 | \$6,375 | 29,544 | 225 | 0.77% | 28,317.5 | 28,317.5 | 0.62% | 173.2 |
| 2012-13 | \$6,375 | 29,718 | 174 | 0.59% | 28,538.3 | 28,536.3 | 0.77% | 218.8 |
| 2013-14 | \$6,546 | 30,145 | 427 | 1.44% | 28,959.2 | 28,952.7 | 1.46% | 416.4 |
| 2014-15 | \$6,935 | 30,364 | 219 | 0.73% | 29,398.4 | | | |

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

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

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



Appendix I: Principal Property Taxpayers

January 1, 2014 and 9 Years Ago
(Unaudited)

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

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

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

Source: Boulder County and Broomfield County Assessors Office



Appendix J: Principal Employers

January 1, 2014 and 9 Years Ago
(Unaudited)

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

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



Appendix K: Computation of General Obligation Debt

Direct and Overlapping

June 30, 2014

(Unaudited)

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

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

Notes:

(1) Balances as of December 31, 2013

(2) Balance as of June 30, 2014

(3) The percentage Applicable to the district is calculated by taking the percentage of the government's assessed value, which is located within the boundaries of the district.

Source: Boulder Valley School District RE-2 and individual entities and the Boulder County, Broomfield County Assessor's Office.



Appendix L: Debt Schedules

General Obligation Debt: Bond Amortization Schedule

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



Appendix L: Debt Schedules (continued)

General Obligation Debt: Bond Amortization Schedule (continued)

| Boulder Valley School District RE-2 Debt Service Schedule 2007B General Obligation Bonds | | | | | |
|--|--------------|--------|------------|--------------|--------------|
| Date | Principal | Rate | Interest | Total | Fiscal Total |
| 12/1/2013 | 9,180,000.00 | 5.000% | 409,250.00 | 9,589,250.00 | |
| 6/1/2014 | 179,750.00 | | 179,750.00 | 179,750.00 | 9,769,000.00 |
| 12/1/2014 | 7,190,000.00 | 5.000% | 179,750.00 | 7,369,750.00 | |
| 6/1/2015 | - | | - | - | 7,369,750.00 |

| Boulder Valley School District RE-2 Debt Service Schedule 2007 General Obligation Bonds | | | | | |
|---|--------------|-------|--------------|--------------|--------------|
| Date | Principal | Rate | Interest | Total | Fiscal Total |
| 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 |

Note:

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

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



Appendix M: School District Comparisons

Revenue (Forecasted)

| 2012-13 | | Funded Pupil | On-Line Pupil | Total Program | Total Negative | Adjusted Total | Assessed | Mill | Property | Specific | State | Override |
|------------------------|-----------|--------------|---------------|-----------------|-------------------|-----------------|-------------------|----------|-----------------|---------------|-----------------|---------------|
| School District | | Count | Count | Funding | Factor | Program Funding | Valuation | Levy | Tax | Ownership Tax | Share | 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-1J | 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-2J | 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 | \$4,025,946.0 | \$9,804,299.0 |
| | 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 | \$7,601,175,513.0 | | 1,790,605,279.8 | 127,534,996.2 | 3,366,460,619.0 | 808,343,636.0 |
| | Per Pupil | | | 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

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 2012-13 data is displayed for *both* revenues and expenditures. Revenue data, however, for 2013-14 is also presented in the page following 2012-13 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)

| 2012-13 School District | Funded Pupil Count | Teachers | Administration | Buildings & Facilities Maintenance | Operational Support Expenditures | Textbooks Materials | Total Expenditures | Total Expenditure Per Pupil |
|-----------------------------|--------------------------|-----------------------------------|--------------------------------|--|--|--------------------------------|------------------------------------|-----------------------------------|
| Littleton 6 | 14,882.0 | \$ 78,621,539 51.7% | \$ 9,636,206 6.3% | \$ 18,305,765 12.0% | \$ 38,553,559 25.3% | \$ 7,086,165 4.7% | \$ 152,203,234 100.0% | \$ 10,227 |
| St. Vrain Valley RE-1J | 27,207.8 | 118,925,232 50.3% | 18,280,008 7.7% | 26,560,176 11.2% | 59,562,074 25.2% | 13,199,501 5.6% | 236,526,991 100.0% | 8,693 |
| Poudre R 1 | 26,345.6 | 121,768,999 49.8% | 17,604,241 7.2% | 22,522,182 9.2% | 62,248,289 25.5% | 20,189,905 8.3% | 244,333,617 100.0% | 9,274 |
| Boulder Valley RE-2J | 28,567.8 | 160,193,312 54.5% | 23,412,518 8.0% | 25,257,891 8.6% | 72,162,989 24.5% | 12,945,400 4.4% | 293,972,110 100.0% | 10,290 |
| Colorado Springs 11 | 28,017.0 | 128,892,593 49.7% | 21,271,767 8.2% | 24,449,213 9.4% | 71,580,150 27.6% | 12,921,422 5.0% | 259,115,145 100.0% | 9,248 |
| Adams-Arapahoe 28J | 37,098.7 | 175,249,281 49.7% | 26,963,778 7.6% | 37,979,150 10.8% | 91,053,153 25.8% | 21,291,549 6.0% | 352,536,912 100.0% | 9,503 |
| Northglenn-Thornton 12 | 41,342.7 | 184,638,502 51.7% | 22,467,559 6.3% | 40,574,806 11.4% | 95,139,911 26.6% | 14,366,377 4.0% | 357,187,156 100.0% | 8,640 |
| Cherry Creek 5 | 50,435.3 | 302,209,128 61.8% | 24,977,662 5.1% | 38,106,944 7.8% | 95,891,245 19.6% | 28,131,308 5.7% | 489,316,287 100.0% | 9,702 |
| Douglas County RE-1 | 61,199.0 | 265,007,666 50.9% | 33,699,657 6.5% | 49,911,766 9.6% | 125,084,775 24.0% | 46,759,948 9.0% | 520,463,812 100.0% | 8,504 |
| Denver County 1 | 77,251.5 | 435,544,958 46.4% | 65,109,821 6.9% | 76,695,363 8.2% | 310,680,517 33.1% | 50,465,496 5.4% | 938,496,155 100.0% | 12,149 |
| Jefferson R-1 | 80,815.9 | 381,041,003 51.4% | 53,026,303 7.1% | 67,386,694 9.1% | 187,528,528 25.3% | 52,922,483 7.1% | 741,905,010 100.0% | 9,180 |
| Peer Group Total | 473,163.3 | \$ 2,352,092,213 51.3% | \$ 316,449,520 6.9% | \$ 427,749,951 9.3% | \$ 1,209,485,192 26.4% | \$ 280,279,554 6.1% | \$ 4,586,056,430 100.0% | \$ 9,692 |

Source:
Colorado Department of Education - Student Accountability Report

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)

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

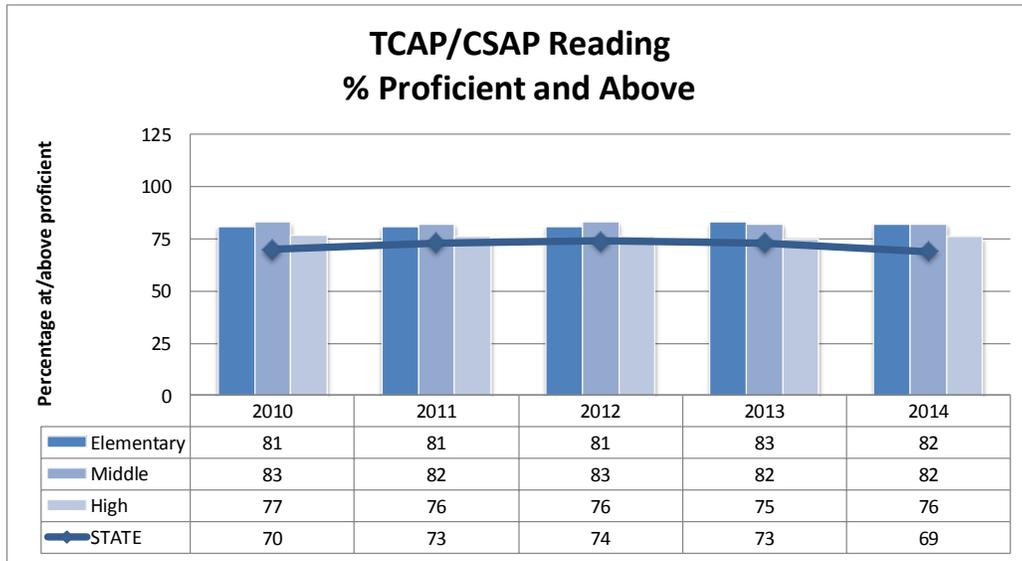
Source: Colorado Department of Education - Student Accountability Report

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

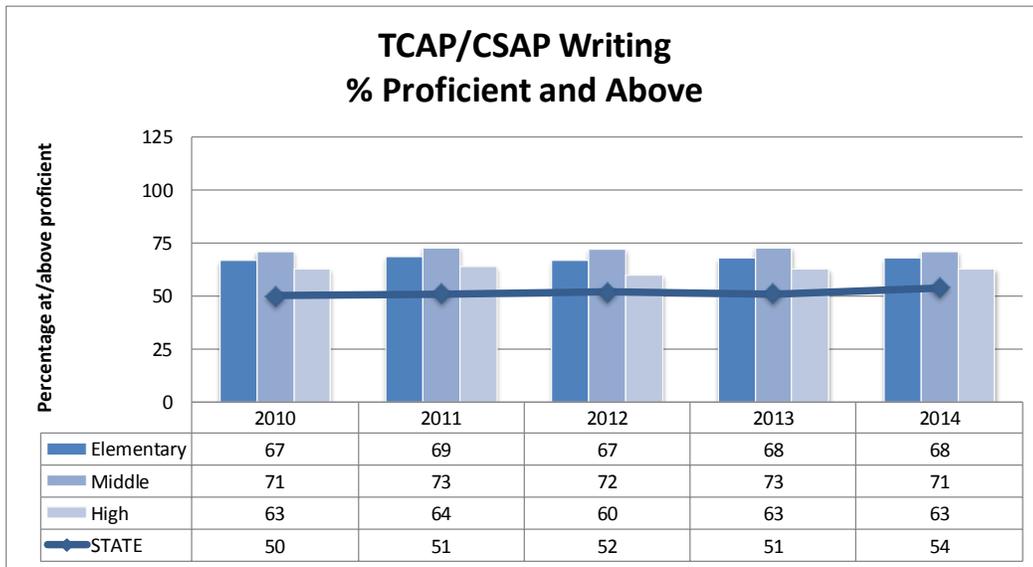


Appendix N: State Performance Measures

TCAP/CSAP Reading Results by Level



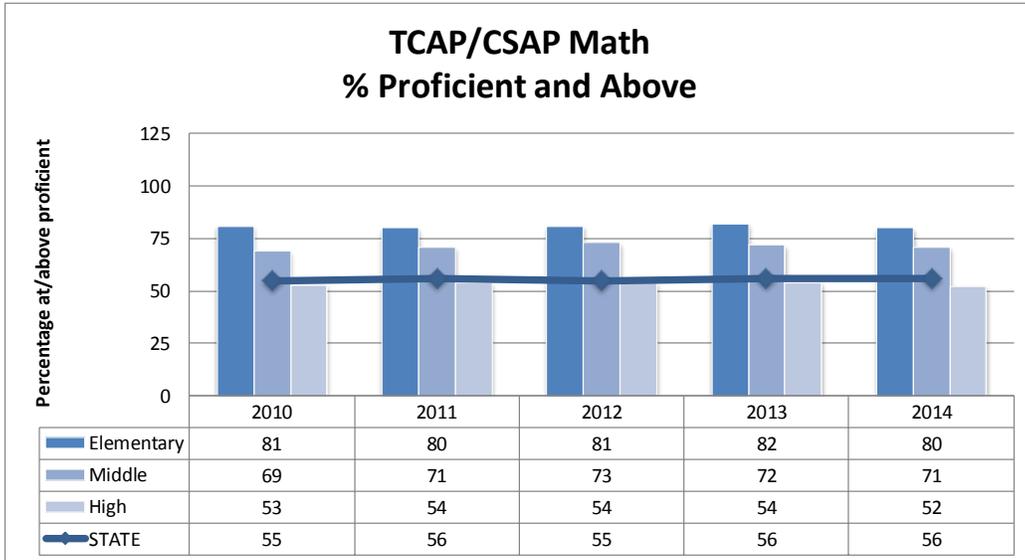
TCAP/CSAP Writing Results by Level



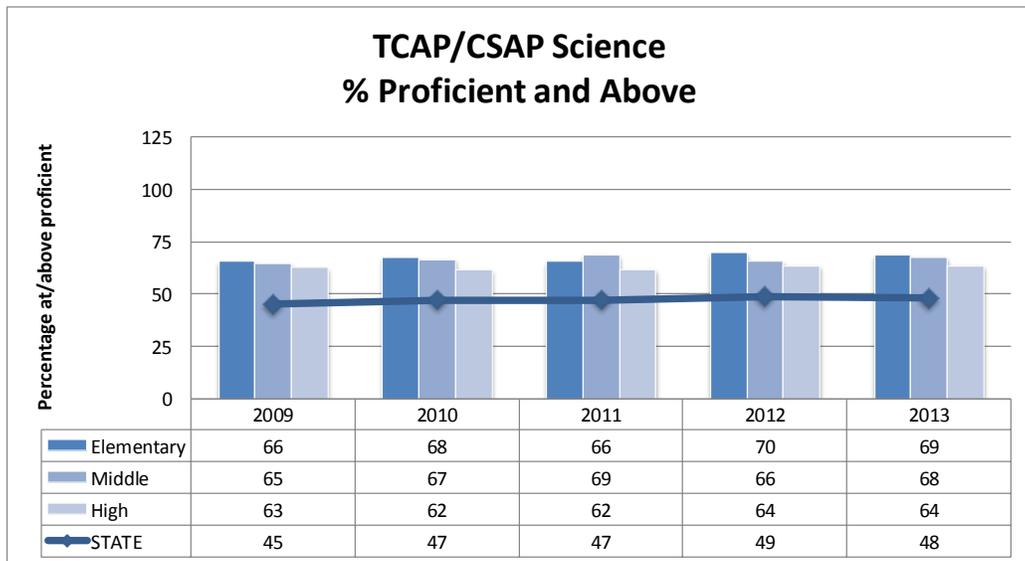


Appendix N: State Performance Measures (continued)

TCAP/CSAP Math Results by Level



TCAP/CSAP Science Results by Level

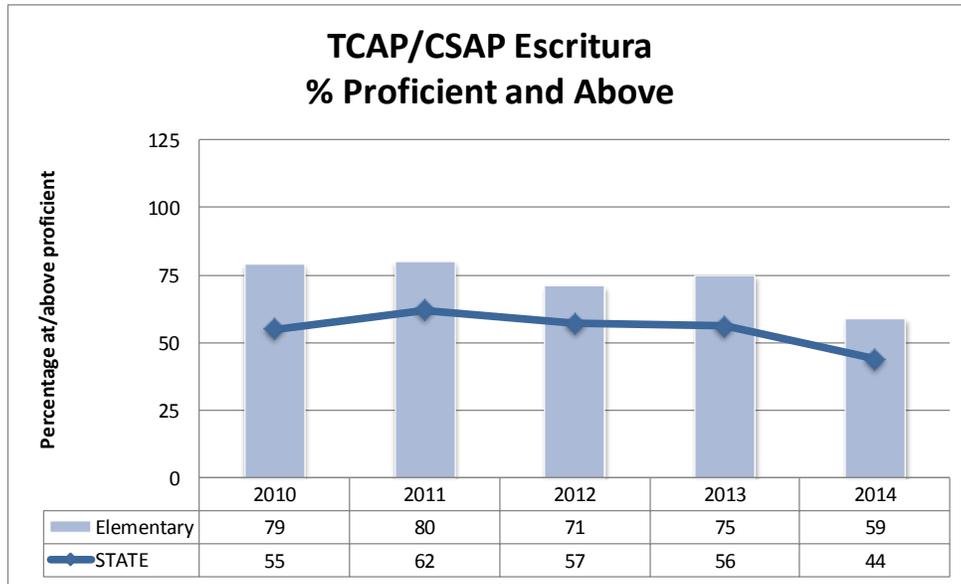


*BVSD did not administer TCAP science assessments in 2014.

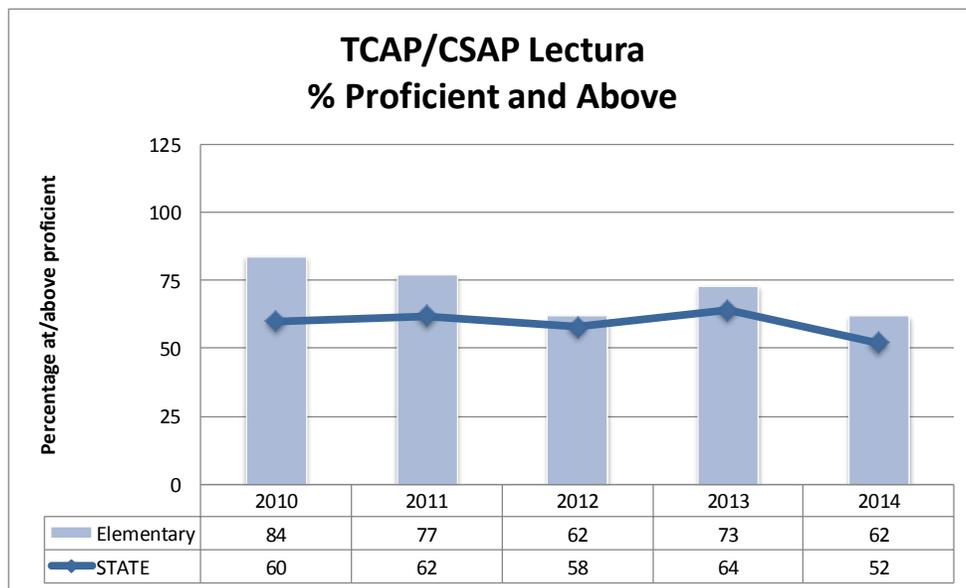


Appendix N: State Performance Measures (continued)

TCAP/CSAP Escritura Results by Level



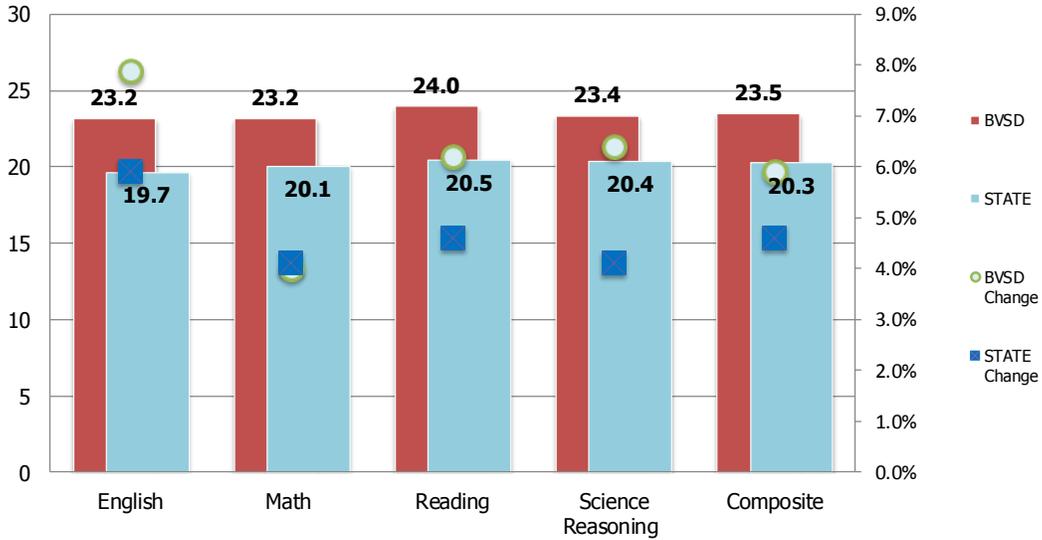
TCAP/CSAP Lectura Results by Level



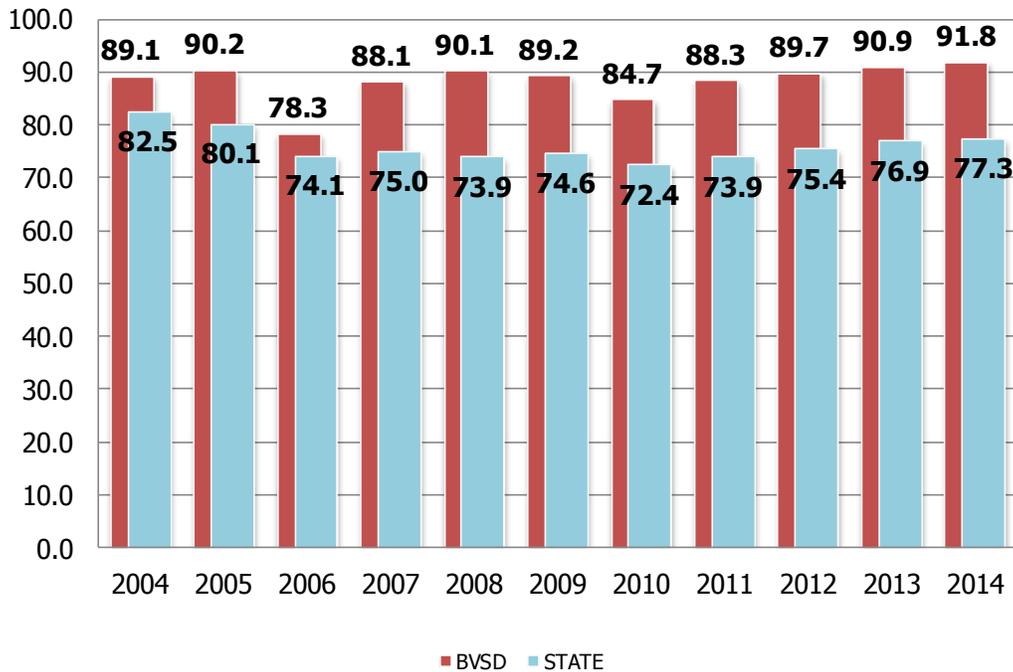


Appendix N: State Performance Measures (continued)

ACT Overall Average Score Results for 2014



Graduation Rates 2004-2014

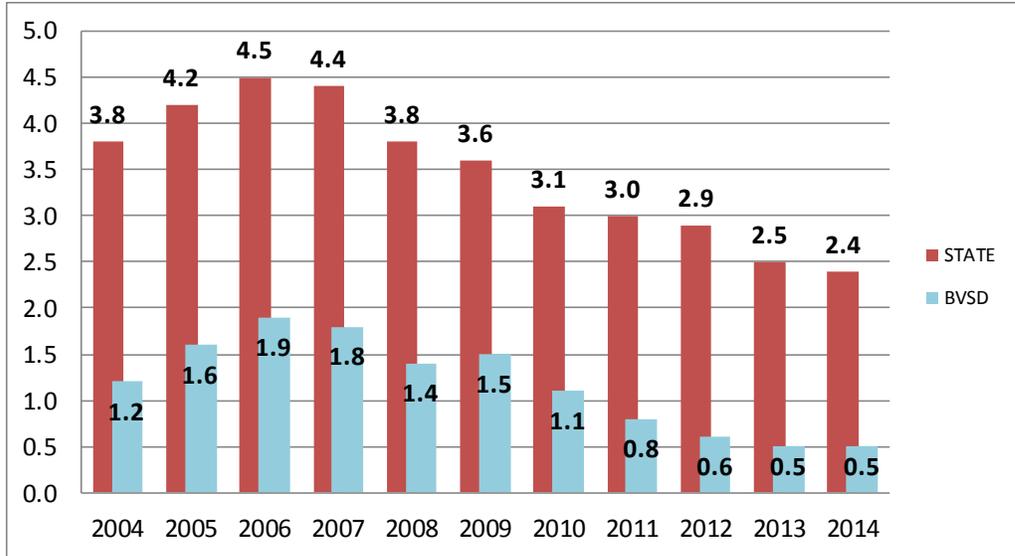


Note: Beginning with the 2010 graduation year, the method used to calculate graduation rates changed. The new four-year formula defines "on time" as only those students who graduate from high school four years after entering ninth grade. It is important to note that this new formula yields a rate that cannot be compared directly with prior year data. With the old system, students who took longer than four years to graduate were factored into the formula.



Appendix N: State Performance Measures (continued)

Dropout Rates 2004-2014





Appendix O: State of Colorado - Critical Dates

Public School Finance Unit
Fiscal Year 2014-15

| | |
|--------------|--|
| May 31 | School district/BOCES administration submits proposed FY2014-15 budget to district/BOCES board (22-44-108 (1)(c), C.R.S.) [<i>30 days prior to the start of the new fiscal year</i>]. |
| June 10 | School district/BOCES publishes public notice stating that the proposed FY2014-15 budget is on file and stating the time and place for the budget hearing. This action must occur within ten days after submission of the proposed budget to the board (22-44-109, C.R.S.). |
| June 15 | School district authorizes CDE to withhold monthly shares of up-front matching requirement for School-to-Work Alliance Grant (SWAP) and transfer of money directly to Vocational Rehabilitation on behalf of the school district (22-54-115(1.5) & (2), C.R.S.). |
| June 20 | School district provides to CDE revised projection, if any, of its October 2014 pupil enrollment figures on which FY2014-15 school finance funding for the period July 2014 through November 2014 will be based. This revised projection is used until actual October 2014 counts are available and processed. |
| June 25 | School district repays outstanding cash flow loans, if any, to State Treasurer (22-54-110(2)(a), C.R.S.). (or a later alternative date as determined by the State Treasurer) |
| June 25 | School district repays outstanding contingency reserve loans, if any, to CDE. |
| June 28 | Local board of education adopts FY2014-15 budget by appropriate resolution duly recorded. (22-44-110(4), C.R.S.). |
| June 30 | FY2014-15 NCLB Consolidated Federal Application and Budget due to CDE. |
| June 30 | FY2014-15 IDEA Federal Application Budget due to CDE |
| July 25 | Last day for School Districts who have taken formal action to participate in an election to notify the county clerk. |
| July 31 | Charter school expenditure reports due to CDE reporting how the charter school capital construction funding for the previous fiscal year was spent, for purposes of reporting to the Office of the State Auditor. (2-3-115, C.R.S.) |
| August 8 | Estimated date for CDE to open Data Pipeline system to receive school district/BOCES FY2013-14 financial data. |
| August 15 | School district/BOCES/CSI submits pupil transportation reimbursement claim (Form CDE-40) to CDE for the July 1, 2013 – June 30, 2014, reimbursement period (22-51-105(1), C.R.S.). |
| Aug 15-Oct 1 | No earlier than August 15 th and no later than October 1 st , by a date determined by the local board of education, a charter school application must be filed for a charter school to be eligible for consideration for the following school year. (22-30.5-107(1), C.R.S.) |
| August 25 | County assessor certifies to school district the total assessed valuation and the actual value of the taxable property in the district (39-5-128(1), C.R.S.) August/ |



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

- September A board of education shall establish and maintain a kindergarten program in connection with the schools of its district for instruction of children one year prior to the year in which such children would be eligible for admission to first grade. (22-32-119 (1),C.R.S.)
- September 30 School districts shall provide to each charter school in the district an itemized accounting of all its central administrative overhead costs. Actual costs shall be the amount charged to the charter school (22-30.5-112(2)(a.4)(I). (within 90 days of fiscal year end)
- September 30 The Institute shall provide to each institute charter school an itemized accounting of all its central administrative overhead costs. Actual costs shall be the amount charged to the charter school (22-30.5-513(2)(d)(I).
- September 30 School districts shall provide to each charter school in the district an itemized accounting of all actual costs of district services the charter school chose, at its discretion, to purchase from the district (22-30.5-112(2)(a.4)(II).
- September 30 The Institute shall provide to each institute charter school an itemized accounting of all actual costs of district services the charter school chose, at its discretion, to purchase from the district (22-30.5-513(2)(d)(II).
- September 30 School districts' "homeless child liaison" shall report the number of homeless children enrolled in district (22-33-103.5(7),C.R.S.).
- September 30 District school board must file a request with the State Board, if desired, for a school to be designated as an "Alternative Education Campus". (22-7-604.5(2)(a), C.R.S.)
- September 30 File the FY2013-14 NCLB Consolidated Federal Annual Financial Report (AFR) with CDE.
- September 30 File the FY2013-14 IDEA EOY Expenditure Submission Deadline
- October 1 School district and Institute conducts pupil membership count (22-54-103(10)(a), C.R.S.) and later reports the count via the Data Pipeline.
- October 5 Facility School or a State Program shall submit October 1 pupil counts to CDE (22-54-129(3).
- October 15 Last date for a school district seeking voter approval of bonded debt or other financial obligation to post or make available the required financial information per 1-7-908, C.R.S. (20 days before the election)
- November 3 Optional date for all districts to use for identifying and counting Colorado Preschool Program preschool pupils and special education preschool pupils for funding. A district may use October 1 or November 1 counts for funding for preschool pupils only. Eliminates the need for waivers from pilot districts for preschool pupil alternative count dates.
- November 10 Last date for school districts to submit October 1 pupil membership count to CDE via the Data Pipeline system (22-54-112(2), C.R.S.). **All pupil membership counts must be completed by this date, even if the alternative count date of November 1 is used for preschool pupils.** (on or before November 10th)



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

- November 10 The State Charter School Institute shall certify to the State Board of Education each institute charter school's pupil enrollment and on-line enrollment. (22-30.5-513(3)(a) C.R.S. and 22-54-112(2)(c) C.R.S.).
- November 10 The State Charter School Institute shall notify CDE as to whether each institute charter school is a qualified charter school. (22-30.5-513(3)(a) C.R.S.)
- November 15 State Board shall approve the designation of alternative education campus for any public school for which a request is filed that meets the requirements of State Board Rule. (22-7-604.5(2)(a) C.R.S.)
- November 20 School district provides to CDE a copy of its official November 4, 2014, ballot questions or a copy of its official November 4, 2014, ballot marked with the word "sample" and the number of votes cast for the questions and the number of votes cast against the question. (CCR301-39, 2254-R-13.01)
- November 20 School district provides to CDE, through the "directory process", the names, addresses, positions, and term expirations of all school board members (22-32-109(1)(d),C.R.S.).
- November 30 Independent Auditor must provide the FY2013-14 Audit to the School District within five months following the close of the fiscal year. (29-1-606(1)(b)C.R.S.)
- November 30 School district entitled to "Additional Funding", if any, submits to CDE a certification signed by its auditor of its projected FY2014-15 spending limit pursuant to the Taxpayer's Bill of Rights (TABOR) (22-54-104.3 (2.7), C.R.S.). Note: certification is not required if district previously has held a successful "de-Brucing" election.
- December 5 Charter schools must submit the annual Charter School Capital Construction Funding Eligibility questionnaire (22-54-124,C.R.S.).
- December 15 School district certifies to county commissioners, copied to CDE, the mill levies for the various property tax-supported funds of the district (39-5-128(1), C.R.S.).
- December 31 School district/BOCES must approve their FY 2013-14 Data Pipeline financial data; must complete their Bolded Balance Sheet Report, Auditor's Integrity Check Report, and must download their final Data Pipeline reports.
- December 31 School district/BOCES must have their FY 2013-14 Audits postmarked to CDE and the Office of the State Auditor. Audits must have final copies of the "Auditor's Integrity Check Report" bound in the audit and must include a copy of the "Bolded Balance Sheet Report" with the audit. (29-1-606(3), C.R.S.)
- December 31 All negotiations between the charter school and the local board of education on the charter contract shall be concluded by, and all terms of the contract agreed upon, no later than ninety days after the local board of education rules by resolution on the application for a charter school unless the parties mutually agree to waive this deadline. (22-30.5-107(2),C.R.S.)



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

| | |
|---------------------------|--|
| 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.) |
| January 15 | Upon receipt of data collected by the participating school districts and charter schools in the alternative school funding models pilot program (pursuant to House Bill 10-1183), the Advisory Council shall review the data and annually prepare and submit a summary report on or before January 15, 2013 and or before, January 15 each year thereafter through 2015 to the: State Board; Governor’s Office; and General Assembly. (Currently no districts participating in pilot program.) |
| January 30 | Prior to January 30 th , the Colorado Educational and Cultural Facilities Authority shall submit a report to the State Auditor that includes information concerning the issuance of Qualified Charter School Bonds (22-30.5-409, C.R.S.) |
| January 31 | After the adoption of the budget, the board may review and change the budget, with respect to both revenues and expenditures, at any time prior to January 31 of the fiscal year for which the budget was adopted. |
| February 1 | CDE shall certify the total number of pupils expected to be enrolled in all qualified charter schools during the next budget year to the General Assembly. (22-54-124(3)(b), C.R.S.) |
| March 1 | Local school boards who seek to retain exclusive chartering authority must submit a written resolution to the Department of Education on or before March 1 of the fiscal year prior to that for which exclusive authority is to apply. (22-30.5-504(4)(a), C.R.S) |
| April 30 | School districts receiving Colorado Preschool Program (CPP) funding complete the electronic CPP Reapplication and Annual Report. |
| 15 th of Month | Approved Facility Schools or State Programs report to CDE its number of eligible out-of-district placed pupils, if any, served during the prior calendar month (22-54-129(4)(b), C.R.S.). |
| 25 th of Month | School district receives state share via electronic wire funds transfer (22-54-115(3), C.R.S.). |
| Monthly | 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) |



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

- 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.
- 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 decision-making framework and responsibilities assigned school personnel. Cooperative projects will be staffed and initiated subsequent to Board authorization. School District selection and compensation policies will be followed in making staffing arrangements whenever possible.

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

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

LEGAL REF.:

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

CROSS REF.:

DB, Annual Operating Budget

DFA: Cash Management/Investment Policy

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

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

SCOPE

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

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

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



Appendix P: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

INVESTMENT OBJECTIVES

The District's principal investment objectives include:

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

DELEGATION OF AUTHORITY

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

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

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

PRUDENCE

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

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

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

ETHICS AND CONFLICTS OF INTEREST

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



Appendix P: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

AUTHORIZED SECURITIES AND TRANSACTIONS

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

This Cash Management Investment Policy further restricts the investment of District funds to the following types of securities and transactions:

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

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

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

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

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

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

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



Appendix P: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

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

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

INVESTMENT DIVERSIFICATION

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

INVESTMENT MATURITY AND LIQUIDITY

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

COMPETITIVE TRANSACTIONS

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

SELECTION OF BROKER/DEALERS

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

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

Broker/dealers will be selected by the Superintendent or his/her designee on the basis of their expertise in public cash management and their ability to provide service to the District's account. Each authorized broker/dealer shall be required to submit and annually update a District approved Broker/Dealer Information Request Form that includes the firm's most recent financial statements. In the event that an external

investment advisor is not used in the process of recommending a particular transaction in the District's portfolio, any authorized broker/dealer from whom a competitive bid is obtained for the transaction will attest in writing that he/she has received and reviewed a copy of this policy.

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



Appendix P: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

SAFEKEEPING AND CUSTODY

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

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

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

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

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

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

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

REPORTING

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

POLICY REVISIONS

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

LEGAL REFS.:

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

DFB: Revenues from Licensing of School Facilities for Telecommunication Uses

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

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

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



Appendix P: Governing Policies (continued)

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

1. Site identification

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

2. Submittal of preliminary design to school district

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

3. License agreements shall require:

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



Appendix P: Governing Policies (continued)

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

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

LEGAL REF.:

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

CROSS REF.:

FL, Retirement of Facilities

DG: Depository of Funds/Authorized Signatures

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

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

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

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

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

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

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

LEGAL REFS.:

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

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

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

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

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

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



Appendix P: Governing Policies (continued)

DH: Bonded Employees and Officers

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

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

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

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

LEGAL REFS.:

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

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

DI: Fiscal Accounting and Reporting

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

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

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

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

DID: Inventories (And Property Accounting)

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

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

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

All fixed assets and infrastructure assets of the District will be included in the government-wide financial statements.

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

LEGAL REF.:

C.R.S. § 29-1-506

CROSS REFS.:

ED, Material Resources Management

EDBA, Maintenance and Control of Instructional Materials



Appendix P: Governing Policies (continued)

DIE: Audits

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

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

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

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

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

LEGAL REFS.:

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

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

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

DIEA: District Audit Committee

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

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

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

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



Appendix P: Governing Policies (continued)

DIEA: District Audit Committee (continued)

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

LEGAL REFS.:

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

CROSS REFS.:

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

DJ/DJE: Purchasing and Contracting

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

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

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

1. Awards

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

2. Contracts

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

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

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



Appendix P: Governing Policies (continued)

DJ/DJE: Purchasing and Contracting (continued)

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

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

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

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

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

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

7. Cooperative Purchasing

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

8. Sole Source Procurements

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



Appendix P: Governing Policies (continued)

DJ/DJE: Purchasing and Contracting (continued)

9. Emergency Purchases

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

LEGAL REFS.:

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

DL: Payroll Procedures/Payday Schedules

Payroll Distribution and Records

Payroll will be paid on the last business day of the month, with the exception of the month of December when payday is the last school day before winter break. A supplemental will be paid on the 10th day of the month. All employees will be paid via direct deposit to an account at the financial institution of their choice. A payroll check will be issued only with the prior written approval of the Assistant Superintendent of Human Resources.

Each employee must have on file a tax exemption certificate (W-4 form) and authorization and application for any other form of payroll deduction.

Payroll direct deposit notices will be delivered either through the District electronic mail system or through the employee's supervisor. During the months of June, July, and August, those employees not currently working will receive their direct deposit notices through the District's electronic mail system or via the U. S. mail.

In the event that an employee is overpaid in error, the error will be corrected and any change in net pay will be deducted from the employee's next pay, unless alternative arrangements have been made.

In the event that an employee is underpaid in error, the error will be corrected and any change in net pay will be paid to the employee within 10 working days, subject to individual employee contracts and state law.

LEGAL REF.:

C.R.S. § 22-63-104 (*pertains to certification as a prerequisite for payment*)

AGREEMENT REFS.:

Office Personnel Agreement, Section C Service Personnel Agreement, Article XIV

DLB: Salary Deductions

Deductions shall be made from the compensation of all employees for federal and state income tax in keeping with federal and state requirements.

All other deductions, except those required by court order and state law (i.e. wage garnishments, court-ordered child support, PERA, etc.) shall be made with the permission of the employee.

The superintendent is authorized to approve the types of voluntary deductions available to employees.



Appendix P: Governing Policies (continued)

DLB: Salary Deductions (continued)

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

AGREEMENT REFS.:

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

CROSS REFS.:

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

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

PERA

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

SAVINGS BOND

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

LIFE SURVIVOR'S INSURANCE

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

HEALTH AND DENTAL INSURANCE

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

TAX DEFERRED SAVINGS PLANS

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

EMPLOYEE CONTRIBUTION CAMPAIGN

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



Appendix P: Governing Policies (continued)

DLB: Salary Deductions (continued)

PROFESSIONAL DUES

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

AGREEMENT REFS.:

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

CROSS REFS.:

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

DLC: Employee Expense Reimbursements

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

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

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

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

AGREEMENT REFS.:

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

CROSS REF.:

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

DN: School Properties Disposal Procedures

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

GLOSSARY

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Glossary of Terms

Abatement: The reduction or cancellation of an assessed tax.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



Glossary of Terms (continued)

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

Bond Redemption Fund (Fund 31): Used to account for the accumulation of resources and payment of principal and interest on general obligation (school bond) debt.

Boulder Valley School District (BVSD): Includes a large part of Boulder County, a significant portion of western Broomfield County and a small piece of Gilpin County. This area incorporates the cities of Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, Ward and unincorporated South Boulder County.

Budget Transfer: Process of changing how budget dollars are currently allocated to be spent within the adopted budget.

Budget: A plan of future events including anticipated revenues and expenditures, along with the financial position at some future point in time.

Building Fund (Fund 41): The Building Fund is used to account for the proceeds of bond sales, revenues from other sources, capital outlay expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions and remodeling of buildings and additions and replacement of equipment as authorized by the board of education.

Cabinet: Senior advisors to the Superintendent of Schools.

Capital Expenditures: Those expenditures which result in the acquisition of or addition to fixed assets.

Capital Improvement Planning Committee (CIPC): The Capital Improvement Planning Committee was created in 2004 to evaluate the facility needs of the Boulder Valley School District and make recommendations to the board of education.

Capital Reserve Fund (Fund 43): The Capital Reserve Fund is used for the maintenance and improvement of existing facilities. Funds may be used for the purchase of equipment over \$1,000 per unit cost or for the acquisition of property, construction of new facilities, or remodeling existing facilities when the project cost exceeds \$2,500. Individual projects are approved by the board of education.

Carryover: Amount of money remaining at the end of the preceding year and available in the current budget year.

Cash Basis: A basis of accounting under which transactions are recognized only when cash changes hands.

Categorical Revenues: Educational support funds, given as reimbursements, from a higher governmental level. State categorical reimbursements include Increased Enrollment, Transportation, English Language Proficiency Act (ELPA), Exceptional Children's Educational Act (ECEA) [includes Special Education and Gifted and Talented], and Vocational Education.

Central Support Services: Activities other than general administration that support each of the other instructional and support services programs. Includes planning, research, data processing, and human resources.

Certificate of Participation (COP): Financial certificates issued that provide capital for payment of principal and interest.

Chart of Accounts: A set of accounting codes characterizing transactions throughout the organization's financial systems. It facilitates the consistent coding of transactions for entry into the systems as well as computer manipulation of transaction data.

Charter School Fund (Fund 11): This fund is used to account for the financial activities associated with charter schools, which are treated as Component Units of the school district.

Charter School: A public school operated independently of the local school board, often with a curriculum and educational philosophy different from the other schools in the system.

Citizen's Bond Oversight Committee (CBOC): The Citizen's Bond Oversight Committee was created in January 2007 to monitor the 2006 bond issue and provide an independent review of the bond projects.

CoCurricular Activities: School-sponsored activities such as spelling bees, quiz bowls, science fairs, and intramural sports.

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

Colorado Preschool Program Fund (CPP) (Fund 29): This Operating Fund was established by Senate Bill 01-123, concerning



Glossary of Terms (continued)

the required expenditure of a portion of a school district's per pupil operating revenue for the district's Colorado Preschool and Kindergarten Program.

Colorado Student Assessment Program

(CSAP): Required by the state, CSAP tests are administered to all public school students in grades 3 – 10 in reading, writing, and mathematics, and grades 5, 8 and 10 in science. CSAP is designed to measure student achievement on the Colorado Model Content Standards.

Combined General Fund: Used to finance and account for all ordinary operations of the district, including all transactions not accounted for in other funds. Funds included in the Combined General Fund are the General Operating Fund, Charter School Fund, Community School Fund, Athletics Fund, and Technology Fund.

Commitment: Funds obligated towards a purchase requisition.

Community Schools Fund (Fund 19): The Community Schools Fund is a component of the Combined General Fund. This fund is used to account for the district's educational and enrichment opportunities provided through extended use of BVSD facilities.

Compensation: District provided salary and benefits (see definition for benefits). Compensation for most employees is determined through the negotiations or Meet and Confer process.

Comprehensive Annual Financial Report

(CAFR): This document is the "official annual report" of the district. State law requires the district to publish within six months of the close of the fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. The CAFR meets these requirements.

Contingency Reserve: Monies budgeted in the General Operating Fund for emergencies and other unforeseen events. The contingency reserve is 3 percent of the General Operating Fund expenditures.

Contract for Services: District form used to pay individuals not otherwise employed by the district.

Conversion: Process of changing dollars to FTE or FTE to dollars.

Cultural Proficiency: The policies and procedures of an organization or the values and behaviors of an individual that enable that agency or person to interact effectively in a culturally diverse environment. Cultural proficiency is reflected in the way an organization treats its employees, clients, and community.

Data Team: Software used for tracking receipts and disbursements for a school's student activity accounts.

Debt Services: The payment of both principal and interest for the Certificate of Participation (COP) for the district's energy conservation program and telephone system.

Deficit: (1) The excess of the liabilities of a fund over its assets; (2) the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

Dental Insurance Fund (Fund 67): An Internal Service Fund to account for claims and administrative fees of the district's Self-Funded Dental Insurance employee benefit program.

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

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

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.



Glossary of Terms (continued)

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

Education Process Management System (EPM): More versatile than a (SIS) Student Information System, an EPM combines multiple data management programs into a single integrated application. Infinite Campus is the EPM System used by BVSD.

Educational Facilities Master Plan: The Educational Facilities Master Plan was developed by the Capital Improvement Planning Committee (CIPC) in May 2006 to evaluate the facility needs of the Boulder Valley School District and make recommendations to the board of education.

Encumbrance: A commitment within an organization to use funds for a specific purpose. An encumbrance is created when purchasing processes a purchase requisition into a purchase order.

English as a Second Language (ESL): The BVSD program that supports and provides services for the ELL student.

English Language Development (ELD): ELD Standards are Alternative Language Arts standards approved by the Colorado Department of Education in April 2005 for English Language Learners. ELD Profile is a BVSD document with essential learning results on continuum for listening, speaking, reading and writing.

English Language Learner (ELL): A student who has a home, primary or first language that is not English and who has not yet achieved proficiency in the English language. In BVSD, a student is identified as ELL by meeting both of the following criteria: 1) the parent has filled out a Home Language Survey identifying the significant presence of a language other than English in the home and 2) the student is determined to have limited English proficiency, as measured by the Woodcock-Muñoz Language Survey. Students identified as ELL continue to be considered ELL until they have attained English language proficiency.

English Language Proficiency (ELP): A language minority student's level of English

language skills in listening, speaking, reading, writing, and comprehension.

English Language Proficiency Act (ELPA): A state funded program that provides financial and technical assistance to school districts implementing programs to serve the needs of students whose dominant language is not English.

Enterprise Resource Planning (ERP): A suite of software applications that connects all business/administrative processes of an organization. The Lawson Enterprise System integrates the district's HR/Payroll, Finance & Accounting, Budgeting, Procurement, and Fixed Asset processes.

Equalization, State: General state aid or support provided to the district under the Public School Finance Act of 1994, as amended.

Exempt Employees: Employees not eligible for overtime pay such as administrators, prof-techs, and teachers.

Expendable Trust Fund: This fund is provided to account for donations that are received for specific purposes such as scholarships and awards.

Expenditure Correction: Process of correcting an account posting error or allocating the cost of a purchase between two or more locations or departments.

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

Facility Condition Assessment (FCA): The Facility Condition Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

Fiduciary Funds: Asset account held in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

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

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.



Glossary of Terms (continued)

Free Appropriate Public Education (FAPE):

Section 504 of the Rehabilitation Act of 1973 protects the rights of individuals with disabilities in programs and activities that receive federal financial assistance, including federal funds. A Free Appropriate Public Education means that a child with disabilities will receive the same education as a child without disability or handicap. FAPE can be achieved by giving the child special services, usually written in an Individualized Education Plan (IEP).

Free or Reduced Lunch (FRL): In order to qualify for free or reduced meals, a household has to fill out an application. Guidelines are set by the Federal Government, comparing the household's size to its income.

Full Time Equivalency (FTE): Unit used to measure the hours in an employee's contract based on a 40 hour work week.

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

Funded Pupil Count: Adjustments to the district's October 1 pupil enrollment count (headcount) to produce the full time equivalent (FTE) membership used in the School Finance Act formula to determine the district's funding for the current budget year. For example, a pupil enrolled in kindergarten is counted as a one-half funded pupil (0.5 FTE). Similarly, but under different guidelines, preschool pupils are counted as one-half FTE pursuant to CRS 22-28-106(2) and 22-53-103.

General Administrative Support: Activities concerned with establishing and administering policy for operating the school district. Includes superintendent, deputy superintendent, assistant superintendents, legal counsel and the grants specialist.

General Operating Fund (Fund 10): Provides for the basic day-to-day operational costs of the district. The mill levy for the fund is determined

by the provisions of the State Public School Finance Act of 1994, as amended, and the Taxpayer's Bill of Rights (TABOR).

Generally Accepted Accounting Principles

(GAAP): A collection of rules, procedures and conventions developed by the accounting profession which set the minimum requirements for a fair presentation of financial data in external financial reports.

Government Finance Officers Association

(GFOA): Professional association of state, provincial and local finance officers in the United States and Canada.

Governmental Accounting Standards Board

(GASB): The Governmental Accounting Standards Board (GASB) is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

Governmental Designated-Purpose Grants

Fund (Fund 22): A special revenue fund used to account for governmental grants for designated purposes.

Grant: A financial award from a federal, state or local government agency, or any private foundation, corporation or organization, which is given for specific purposes or to which specific performance requirements exist, and is generally solicited through a process of written application.

Health Insurance Fund (Fund 66):

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

Highly Qualified Teacher:

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

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.



Glossary of Terms (continued)

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

Individual Career and Academic Plan (ICAP): A multi-year process that intentionally guides students and families in the exploration of career, academic and postsecondary opportunities. With the support of adults, students develop the awareness, knowledge, attitudes, and skills to create their own meaningful and powerful pathways to be career and college ready.

Individual Education Program (IEP): A legal document written for students who qualify under the IDEA (Individuals with Disabilities Education Act) that defines the goals and objectives, accommodations and modifications based on the student's needs that allow the student to progress in learning in the general education curriculum.

Infinite Campus (IC): A software package that the district uses to manage student information.

Instructional Staff Support: Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. Examples include the support activities of librarians and media technicians.

Leadership in Energy and Environmental Design (LEED): A standard and rating system developed by the US Green Building Council (USGBC) to rate environmentally conscious building practices.

Levy: (Verb) To impose taxes. (Noun) The total of taxes imposed by a governmental unit.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Location: Locations are used to denote the group and type of educational activities for organizational purposes and are often considered cost centers. Each type of unit has discriminating characteristics. The units include individual schools, buildings, and central departments.

Long-term Debt: Debt with a maturity of more than one year after the date of issuance.

Mill Levy: The rate of taxation. A mill is one-tenth of a cent (\$.001). Mill levies are expressed in

dollars per thousand, i.e., one dollar for each \$1,000 of assessed value.

Multi-Use Outdoor Facilities Assessment (MUOFA): The Multi-Use Outdoor Facilities Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

Multi-Tiered System of Support (MTSS): Multi-Tiered System of Supports (MTSS) is a systemic, continuous-improvement framework in which data-based problem-solving and decision making is practiced across all levels of the educational system for supporting students. MTSS utilizes high quality evidence-based instruction, intervention, and assessment practices to ensure that every student receives the appropriate level of support to be successful.

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

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

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

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

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

Object: As specified by the Colorado Department of Education (CDE) Chart of Accounts, the service or commodity obtained as a result of a



Glossary of Terms (continued)

specific expenditure (what was purchased). There are nine major object categories, each of which is further subdivided. Following are definitions of the object classes and sub-object categories:

- 0100 Salaries (Regular, Temporary, Overtime, Stipends, Leave)
- 0200 Employee Benefits (Medicare, PERA, Health, Dental)
- 0300 Purchased Professional and Technical Services (Auditor, Lawyer, Consultant)
- 0400 Purchased Property Services (Water and Sewer Services, Repairs, Rentals)
- 0500 Other Purchased Services (Insurance, Mileage, Postage, Travel, Tuition)
- 0600 Supplies (Paper, Pencils, Software, Textbooks, Utilities)
- 0700 Property (Land, Buildings, Equipment, Vehicles)
- 0800 Other Objects (Dues, Interest, Internal Charge Accounts)
- 0900 Other Uses of Funds (Redemption of Principal, Transfers)

110/110: An employee who retires from the district under PERA benefits may be re-employed for up to 110 days per calendar year following the date of retirement. Typically 110 days in the first school semester and 110 days in the second.

Operating Transfers: All inter-fund transfers other than residual equity transfers, e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Other Education: Jitsugyo High School Exchange Program.

Other Support Services: Those activities concerned with providing non-instructional services to students, staff or the community.

Override Revenues: A school district can seek authorization from its voters to raise and expend "override" property revenues via an additional mill levy. BVSD held Special Elections in November of 1991, 1998 and 2002 for the amounts of \$7,062,468, \$10,600,000 and \$15,000,000 respectively. The total each year of \$32,662,468 is used to support programs in the General Operating Fund.

Para-educator: Classified (non-licensed) employee who generally works with regular or special education students under the direct or indirect supervision of a certified (licensed teacher or nurse) employee to provide extra support for students.

Parent(s): Parent, guardian or other persons with legal authority to make educational decisions for children.

Pay Direct: A form used to process a low dollar invoice without going through the purchasing process of issuing a purchase order prior to receipt and payment. It can be a request to pay in advance for a conference, subscription or membership dues that will require no receiving or future invoicing. Not to be used as an alternative to following board purchasing policies.

Per Pupil Revenue (PPR): The equalization funding of a district for any budget year, determined in accordance with the provisions of the Public School Finance Act of 1994, as amended, divided by the funded pupil count of the district for said budget year.

Performance Indicators: Selected data that, individually and as a body of evidence, measure performance and achievement.

Petty Cash: A small fund of cash kept for reimbursement of incidental expenses of \$200 or less.

Position Control: Process by which the Budget Department distributes and maintains staffing allocations.

Positive Behavior Support (PBS): Decision-making frameworks for school staff, parents, students, and their communities about their values and behaviors consistent with those values.

Procurement Card (P-card): A Visa credit card, issued by the Procurement Department via CitiBank, that provides qualified users in schools and departments with a means for making allowable low dollar purchases for district business/use.

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

Program: A plan of activities and procedures designed to accomplish predetermined objectives. Programs are classified into broad



Glossary of Terms (continued)

areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities

Acquisition and Construction, Other User, and Reserves.

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

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

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

Pupil Count: A head count of pupils by school and grade level which are enrolled in an education program in BVSD for the State of Colorado as of the school day nearest the Count Day, October 1. The October 1 Pupil Count is used to determine the level of funding that the district will receive from the Colorado School Finance Act and is also used to budget the School Resource Allocation (SRA) and staffing allocations for schools.

Pupil Enrollment: The number of pupils enrolled on October 1 during the budget year or the school day nearest to said date, as evidenced by the actual attendance of each pupil prior to said date. This is sometimes referred to as the head count.

Purchase Order: Document issued by the Procurement Department to a vendor setting forth products or services to be provided to the district by that vendor. Includes quantities, unit costs, delivery instructions, terms and conditions. Purchase orders are initiated by schools/departments via requisitions created in Lawson.

Purchased Services: Personal services rendered by personnel who are not on the payroll of the district, and other services which may be purchased by the district.

Reading to Ensure Academic Development (READ) Act:

The READ Act was passed by the Colorado Legislature during the 2012 legislative session. The READ Act repeals the Colorado Basic Literacy Act (CBLA) as of July 1, 2013, keeping many of the elements of CBLA such as a focus on K-3 literacy, assessment, and individual plans for students reading below grade level. The READ Act differs from CBLA by focusing on students identified as having a significant reading deficiency, delineating requirements for parent communication, and providing funding to support intervention. Other components of the Colorado READ Act include a competitive Early Literacy Grant and a resource bank of assessments, instructional programming, and professional development.

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

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

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

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



Glossary of Terms (continued)

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

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

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

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

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

Sheltered Instruction Observation Protocol (SIOP): BVSD strives to maximize English learning throughout the school day with sheltered content instruction outside the ESL classroom setting. SIOP is a model for teachers to follow for lesson planning & implementation that provides English learners with access to grade level content standards.

Special Education Advisory Committee (SEAC): The mission of the Special Education Advisory Committee is to support and promote quality education services for children in an environment that accepts the diversity of each student as a valued member of a community of learners. Within this framework the committee sets and accomplishes goals relative to its mission. The committee also serves to assist, consult with and advise the Director of Special

Education on all aspects of special education programming and services.

Special Education Program (SPED): A special curriculum consisting of courses and other provisions which are different from or provided in addition to those provided in the usual school program and are provided for exceptional pupils by specially qualified personnel.

Special Reporting Element (SRE): Special Reporting Element is used in the Chart of Accounts to designate broad categories of expense. Also see: Co Curricular Activities, Other Education, Student Support Services, Instructional Staff Support, General Admin Support, School Admin Support, Central Support Services, Other Support Services.

Specific Ownership Tax: An annual tax imposed upon each taxable item of certain classified personal property such as motor vehicles. The tax is computed by the County Clerk in accordance with state schedules applicable to each sale of personal property.

Stability Rate: The stability rate is the percentage of students enrolled in the school as of February 1st who were also enrolled in the school during the previous October student count.

State Fiscal Stabilization Fund -The State Fiscal Stabilization Fund (SFSF) program is a new one-time appropriation of \$53.6 billion under the *American Recovery and Reinvestment Act of 2009 (ARRA)*. Of the amount appropriated, the U. S. Department of Education will award governors approximately \$48.6 billion by formula under the SFSF program in exchange for a commitment to advance essential education reforms to benefit students from early learning through post-secondary education, including: college- and career- ready standards and high-quality, valid and reliable assessments for all students; development and use of pre-K through post-secondary and career data systems; increasing teacher effectiveness and ensuring an equitable distribution of qualified teachers; and turning around the lowest-performing schools.

Strategy: A statement which commits to a set of actions over time in order to gain an advantage or improvement.

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



Glossary of Terms (continued)

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

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

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

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

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

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

Taxes, Ad Valorem: Taxes levied on the assessed valuation of real and personal property which, within legal limits, determine the amount to be raised for school purposes. The district establishes the ad valorem taxes to be raised by certifying the mill levies to Boulder and Gilpin Counties. Each county treasurer collects property taxes and remits its share to the district. The County Treasurers receive payment for the service. See Treasurer's Fees.

Technology Fund (Fund 15): This fund includes the expenditures for a four-year computer replacement program as well as provides training and software as needed. These funds were approved by voters in the November 1, 2005 election.

Tools of Inquiry for Equitable Schools (TIES): This process provides a framework to address the district goals of achievement, equity and

organizational climate. It provides tools for inquiry and data-driven analysis.

Total Program: Annual funding, or Total Program Funding, is provided to school districts via the Public School Finance Act of 1994. Funding is based on an annual October 1 pupil count. For each pupil funded in the October 1 pupil count, the per pupil formula that calculates Total Program provides a base per-pupil amount plus additional money which recognizes district-to-district variances in (a) cost of living, (b) personnel costs, and (c) sizes. The Total Program amount also includes additional funding for at-risk pupils.

Transfers: Money that is taken from one fund under the control of the board of education and added to another fund under the board's control.

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

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

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

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

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



Glossary of Terms (continued)

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

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

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

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



Acronym Reference

| | | | |
|--------------|--|---------------|--|
| AAS | Advanced Academic Services | COLA | Cost of Living Adjustment |
| ACT | American College Testing | COP | Certificate of Participation |
| ADA | Americans with Disabilities Act | COSPRA | Colorado School Public Relations Association |
| ADE | Automatic Data Exchange | COTA | Certified Occupational Therapist Asst. |
| ADHD | Attention Deficit Hyperactivity Disorder | CPP | Colorado Preschool Program |
| ALPS | Advanced Learning Plans | CRS | Colorado Revised Statutes |
| AP | Advanced Placement | CSAP | Colorado Student Assessment Program |
| AR | Area Representative | CTE | Career & Technical Education |
| ARRA | American Recovery and Reinvestment Act | DAC | District Accountability Committee |
| ASBO | Association of School Business Officials International | DIMC | District Instructional Media Center |
| ASD | Autism Spectrum Disorder | DLS | Division of Learning Services |
| AVID | Advancement via Individual Determination | DLT | District Leadership Team |
| AYP | Adequate Yearly Progress | DPC | District Parent Council |
| BCSIS | Boulder Community School of Integrated Studies | ECEA | Exceptional Children's Educational Act |
| BOE | Board of Education | EET | Education Excise Tax |
| BVCU | Boulder Valley Credit Union | ELA | English Language Acquisition |
| BVEA | Boulder Valley Education Association | ELD | English Language Development |
| BVEOP | Boulder Valley Educational Office Professionals | ELL | English Language Learner |
| BVPA | Boulder Valley Paraeducators Association | ELP | English Language Proficiency |
| BVSD | Boulder Valley School District | ELPA | English Language Proficiency Act |
| BVSEA | Boulder Valley Service Employees Association | ELR | Essential Learning Results |
| BVSSC | Boulder Valley Safe Schools Coalition | ERP | Enterprise Resource Planning |
| CABE | Colorado Association for Bilingual Education | ESL | English as a Second Language |
| CAFR | Comprehensive Annual Financial Report | FBLA | Future Business Leaders of America |
| CASB | Colorado Association of School Boards | FCA | Facility Condition Assessment |
| CASE | Colorado Association of School Executives | FAQ | Frequently Asked Questions |
| CBLA | Colorado Basic Literacy Act | FAST | Families & Schools Together |
| CBOC | Citizen's Bond Oversight Committee | FEP | Fully English Proficient |
| CCC | Curriculum Coordinating Council | FOSS | Full Option Science System |
| CDE | Colorado Department of Education | FRL | Free and Reduced Lunch |
| CELA | Colorado English Language Assessment | FRS | Family Resource School |
| CHSAA | Colorado High School Activities Association | FTE | Full Time Equivalent |
| CIPC | Capital Improvement Planning Committee | GAAP | Generally Accepted Accounting Principals |
| CLIP | Collaborative Literacy Intervention Project | GASB | Governmental Accounting Standards Board |
| | | GFOA | Government Finance Officers Association |
| | | HRD | Human Resource Department |
| | | IB | International Baccalaureate |
| | | IC | Infinite Campus |
| | | IDEA | Individuals with Disabilities Education Act |



Acronym Reference (continued)

| | | | |
|---------------|---|----------------|---|
| IDEIA | Individuals with Disabilities Education Improvement Act | PPR | Per Pupil Revenue |
| IDI | Intercultural Development Inventory | PYPIB | Primary Years Program International Baccalaureate |
| IEP | Individual Educational Program | R2A | Read to Achieve |
| ILP | Individual Literacy Plan | RBO | Relationship by Objectives |
| IR | Interdisciplinary Resource | RCS | Reduced Class Size |
| IT | Information Technology | RFI | Request for Information |
| LEA | Local Educational Agency | RFP | Request for Proposal |
| LEED | Leadership in Energy and Environmental Design | RTI | Response to Intervention |
| LEP | Limited English Proficient | SAAC | Student Accountability Advisory Committee |
| LLL | Life Long Learning | SACC | School Age Child Care |
| LLSS | Literacy & Language Support Services | SAPP | Substance Abuse Prevention Program |
| MEACC | Multi Ethnic Action Community Committee | SAR | School Accountability Report |
| MEEAC | Multi Ethnic Education Action Committee | SAT | Scholastic Assessment Test |
| MTSS | Multi-Tiered System of Support | 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 |
| | | WMLS | Woodcock-Munoz Language Survey |
| | | YRBS | Youth at Risk Behavior Survey |