



BOULDER VALLEY SCHOOL DISTRICT



2019-20 REVISED BUDGET

Boulder Valley School District
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2019-20 REVISED BUDGET

Prepared by: Business Services Division

Bill Sutter, SFO
Chief Financial Officer



BOULDER VALLEY SCHOOL DISTRICT

2019-20 Revised Budget

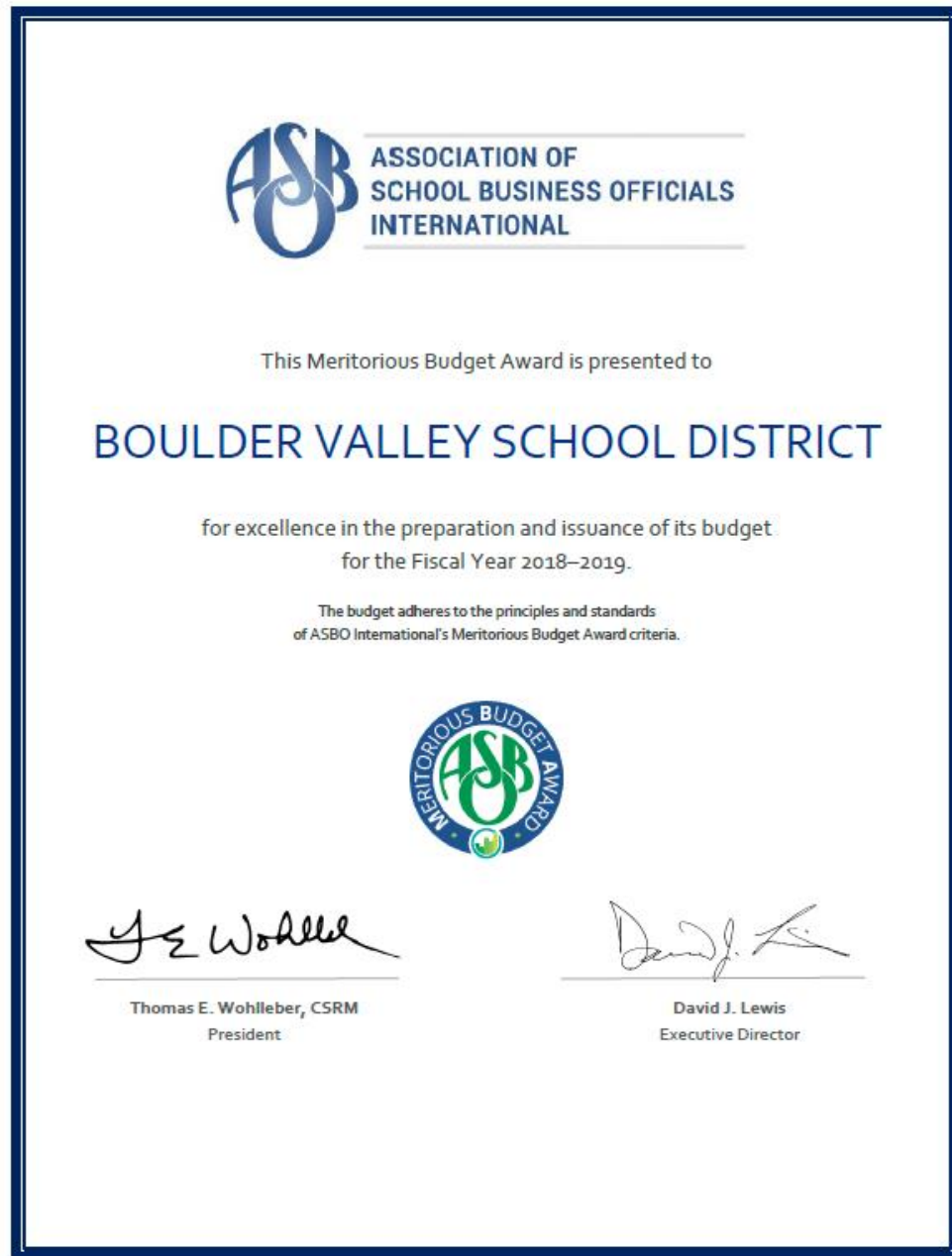
Welcome



Thank you for reviewing the Boulder Valley School District annual Revised Budget. Funding of public education in Colorado is challenging with the state economy growing and education funding continuing to be restrained with increased dollars only covering student growth and inflation. 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 nearly 31,000 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 BVSD to provide a high quality education for all students.

Acknowledgements and Awards

Thank you to the dedicated Budget Services staff (Kari Albright, Christine Buchholtz, Christal Dominguez, Phil Winterbourne, Nicole Buffington, Gillian Luis, and Kim Carpentier) for their committed efforts in producing this document.



The Association of School Business Officials International (ASBO) presented the Meritorious Budget Award to the Boulder Valley School District for its annual budget for the fiscal year beginning July 1, 2018. This program promotes and recognizes excellence in developing, analyzing, and presenting a school system budget. This award is valid for a period of one year only. We have submitted this budget document to ASBO for the fiscal year beginning July 1, 2019, to determine its eligibility for another award.

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Board of Education Members



Kathy Gebhardt, Vice-President
District C

Richard Garcia
District G

Donna Miers
District E

Tina Marquis, President
District B

Kitty Sargent, Treasurer
District F

Stacey Zis
District D

Lisa Sweeney-Miran
District A



Superintendent's Cabinet

Dr. Rob Anderson
Superintendent

Bill Sutter, SFO
Chief Financial Officer

Mike Gradoz
Asst. Superintendent
of Human Resources

Andrew Moore
Chief Information Officer

Rob Price
Asst. Superintendent of
Operational Services

Kathleen Sullivan, J.D.
Legal Counsel

Robbyn Fernandez
Area Superintendent
(East Network Schools)

Randy Barber
Director of Communications &
Community Affairs

Margaret Crespo
Area Superintendent
(Southwest Network Schools)

Ginger Ramsey
Broomfield High School Principal

Samantha Messier, Ph.D.
Area Superintendent
(Northwest Network Schools)

Terry Mulford
Boulder Valley Education Association
President

Letter of Transmittal

Date: January 29, 2020
To: Dr. Rob Anderson, Superintendent
From: Bill Sutter, Chief Financial Officer *WMS*
Subject: 2019-20 Revised Budget

The ensuing document contains information and details regarding the 2019-20 Revised Budget for fiscal year July 1, 2019 – June 30, 2020. The Board of Education approved the 2019-20 fiscal revised year budget on January 28, 2020. This financial plan supports a quality education for all students, while maintaining financial stability within available resources.

The funding of public education in Colorado is a complex challenge. Amidst those challenges, the Boulder Valley School District aims to identify and fund active, interventionist approaches to student learning that provide excellent and equitable opportunities for all of its students, so that they may become successful Boulder Valley School District graduates. For the vast majority of our students, the district is meeting or exceeding student, teacher, and parent expectations. This point is proven by our 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.

For maximum learning and achievement to continue, budget considerations include the direct support provided in schools and classrooms as well as the behind-the-scenes operational support across the district. To do this, staff must keep current with state and federal regulations, develop curriculum and instruction to meet state standards, manage a multi-million dollar budget, and maintain the wide range of support operations within the organization. With multiple sources of revenue, federal and state mandates, and diverse stakeholders, it is important to ensure that instructional priorities guide resource allocations for all students. The development of this budget takes into account all these considerations and aligns them with the goals, values, and strategic priorities of the Boulder Valley School District.

This 2019-20 fiscal year budget is built upon an inflation factor of 2.7 percent and the Budget Stabilization Factor (Negative Factor) being reduced by a significant \$100M from the 2018-19 fiscal year. Statewide the amount remains at \$572.4M, with the Boulder Valley School District reduction being \$19.2M. The remaining amount of the Budget Stabilization Factor represents a 7.1 percent reduction in total program funding. The Budget Stabilization Factor was instituted in fiscal year 2009-10 as a means of reducing the state's investment in K-12 education during the Great Recession. In the following years of constrained state funding, it remains a significant challenge for the district to maintain current programs, continue to address critical needs in the areas of increasing the proficiency level of all students, addressing the social-emotional needs of students, and maintaining district operations in 63 facilities on over 700 acres, distributed across 500 square miles.

While the Colorado economic recovery continues to exceed expectations, there is some concern for the future due to relatively stable enrollment in BVSD coupled with the limited investment in Pre-K-12 public education from the state legislature. Concerns are further driven by Colorado's constitutional thicket of conflicting requirements and constraints regarding the investment in public services for all of Colorado's residents. The Boulder Valley School District is managing its operations in the near term, though 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.

That being said, one new program included within BVSD's 2019-20 budget, which deserves special attention, is full-day kindergarten. Full-day kindergarten as a state-funded program has arrived in Colorado and BVSD expanded the program to all elementary schools with the start of the 2019-20 school year. The ability for every child to reach their full potential starts with our earliest learners. Research shows that providing young children with high-quality, developmentally appropriate instruction, delivered by highly-trained teachers better prepares them for the rest of their academic careers and life.



Letter of Transmittal (continued)

BVSD has been preparing for this possibility, ensuring our schools are ready to welcome full-day kindergarten now that funding has been made available from the state. Thanks to our community's support of the 2014 Building Student Success Bond Program, all BVSD elementary schools have the capacity to offer full-day kindergarten programming. Additionally, BVSD's Board of Education made this a priority this year with the plan being executed to ensure that we have high-quality teachers, staff, materials, and support needed to make this a success.

This budget document details what we do, how we do it, and where the district is 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 the district with sound fiscal principles of integrity, responsibility, and a long-range financial vision. The district budget policies detailed in this book support this commitment.

This extensive document was prepared by the staff of the district's Business Services Division 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 2019-20 fiscal year.

Our Purpose

It is well-known in the 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 students, parents, teachers, administrators, and community leaders to make BVSD the educational answer for each student in the district regardless of circumstance or background. Each child brings a unique and worthwhile contribution to the 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.

Strategic Plan

The Boulder Valley School District has developed a new Strategic Plan. This ambitious, exciting and comprehensive effort will guide BVSD for the next five years and aims at bringing everyone together to meet the needs of all students. BVSD is uniquely positioned because of its resources and outstanding educators to overcome its challenges, including an achievement gap that educators across Colorado and the nation have struggled to address.



Students first. Always.

In the Boulder Valley School District, students and their needs come first. They are the focus of everything we do and every decision we make. We are focused on doing what is best for them and helping them to succeed today and when they leave the school district, regardless of what college or career pathway they choose.

Building from where we are, instead of starting over.

The Boulder Valley School District has already accomplished so much, through the Success Effect—the district's prior strategic plan—and other efforts over the years. As BVSD moves forward, the district will build upon this strong foundation while still continuously improving.

Strategic Plan (continued)

Informed by stakeholder feedback and data.

Superintendent Dr. Rob Anderson received a significant amount of feedback during his first 100 days with BVSD. Some high level themes emerged from the school visits, meetings with staff and Meet and Greet events with parents and community members. Chiefly, our community wants BVSD to close its achievement gap.

During the early months of 2019, district leaders merged all of this feedback with other data points to determine the student outcomes and strategic themes that will be the foundation for the new strategic plan. These were used to develop strategic initiatives and align annual budget processes.

The new plan will be focused on the community's collective priorities and will be data-driven, with measures of success and aligned resources to address the priorities that have been set.

Our Student Outcomes

All of our efforts are focused on three Long Term Student Outcomes:



Ignite All students benefit from challenging and relevant educational opportunities.	Equip Reduce disparities in achievement	Soar Every student graduates empowered with the skills necessary for post-graduate success
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Our Strategic Themes

Strategic Themes are areas that must be addressed to achieve long-term outcomes.

Theme 1: Ensure all instruction is challenging, engaging, relevant, and meets the needs of all students.

Theme 2: Provide schools and educators with responsive and customized supports to best serve students.

Theme 3: Engage the talent and passion of our community and families through communication, empowerment, and partnership.

Theme 4: Cultivate a positive and inclusive culture throughout BVSD that promotes the well-being of students, families, and employees.

Strategic Planning (continued)

Strategic Plan Framework

Phase 1 of the Strategic Plan launched with the start of the school year in fall 2019. The multi-year Strategic Plan Framework can be found in the Organizational Section of this book.

Phase 1 Initiatives

Strategic Theme 1: Ensure all instruction is challenging, engaging, relevant and meets the needs of all students

1a: Create a standards-based scope and sequence for PreK-12

What will we do?

- prioritize Colorado State Standards
- create sequencing of Colorado State Standards
- deliver professional learning on standards and sequence

Why are we doing this?

A standards based scope and sequence will provide consistency and coherence across PK-12 so all students have access to high quality outcomes, ensuring equitable learning experiences for all students across our system.

1b: Define and implement a common and aligned instructional model and practices

What will we do?

- research instructional practices
- design universal best practices
- implement best practices
- implement unit planning
- continuing professional learning support
- classroom observation systems

Why are we doing this?

Instructional practices that are interdisciplinary and experiential in nature will benefit LTOs #1 & 3, and common, researched-based strategies will allow us to better systematically develop our teaching staff.



Strategic Plan (continued)

Phase 1 Initiatives (continued)

Strategic Theme 2: Provide schools and educators with responsive and customized supports to best serve students

3a: Create a tiered system of school requirements, supports, and accountability metrics which drive the allocation of resources

What will we do?

- develop a tiered system of school supports
- receive feedback and implement

Why are we doing this?

It will allow us to implement the Strategic Initiatives in a differentiated way - not one size fits all. By individualizing this work, schools needs will be specifically met and we will blend the important balance of district initiatives with school autonomy based on performance.

3c: Create a system to monitor and assess academic return on investment for current and future programs

What will we do?

- Support elementary literacy material adoption (implementation study)
- Establish review process for existing programs, approval process for new ones
- Implementation study for strategic initiatives

Why are we doing this?

This will allow us to better understand what is and is not working, stop what is not working and reinvest in successful or new initiatives. With a focus on evidence of what works, this will positively impact our Long Term Outcomes and identify funds to invest more strategically.

Strategic Theme 3: Engage the talent and passion of our community and families through communication, empowerment and partnership

5a: Establish a system for strategically managing existing partnerships and building new partnerships

What will we do?

- define types of BVSD partnerships
- research partnership management systems
- create a job description for a partnership coordinator position
- pilot, then implement, a partnership management system

Why are we doing this?

This initiative will allow us to partner with the greater community with a strong, collective focus on our long term outcomes.

Strategic Plan (continued)

Phase 1 Initiatives (continued)

Strategic Theme 4: Cultivate a positive and inclusive culture throughout BVSD that promotes the well-being of students, families and employees

6a: Define and put into practice culturally responsive principles and best practices that challenge inequity and bias

What will we do?

- conduct professional development in bullying prevention and response
- seek input from advisory groups
- review discipline practices and procedures
- create a district wide bullying policy
- create a framework for culturally responsive practices and principles
- review culturally responsive hiring practices

Why are we doing this?

By implementing common best practices, we will be able to better serve all students and build stronger trust among our community. By setting the right systems and practices in place, we will reduce the disproportionality that exists today.



Budget Development Priorities

A recommended step within the Government Finance Officers Association Best Practices in School Budgeting is for a district to develop and adopt a set of budget principles to help frame and guide budget deliberations. A set of principles, agreed to by the school board and the staff before the budgeting process begins can provide a means to assess what matters most in the budgeting process — maximizing student learning with the available resources. Budget principles should be developed collaboratively by the district's school board and the staff members who develop and recommend the budget, recognizing that stakeholder input is a key component of budget development. Since both parties have integral roles in developing, adopting, and, ultimately, implementing a budget, both parties must strongly support the principles and policies underlying the budget.

For the 2018-19 fiscal year, the Board of Education, Superintendent, District Accountability Committee and senior staff collaborated to develop a set of budget priorities to guide the development of the 2018-19 budget. The following priorities were adopted by the Board of Education on February 27, 2018:

- Support to close the opportunity and achievement gaps
 - Equity – Support and differentiated funding for sub populations
 - Social-Emotional Learning & Supports – Counselors
 - Investment in Literacy Instruction and Interventions
 - Investment in Special Education Services
 - Investment in English Language Development
 - Program Evaluation and Effectiveness
 - Data Warehouse Expansion – Local common assessments
 - Other Programs for Students
- Attracting, recruiting, and retaining high quality staff
- Maintaining and ensuring adequate district operational functions
 - School Facilities, Safety and Security

As the superintendent and staff worked to update the district's strategic plan, the above budget priorities remained in place. To further guide its work during the 2018-19 fiscal year and 2019-20 budget development, the board prioritized its work in an annual plan. This plan included the following items:

- Equity
- Full-Day Kindergarten
- School Start Times
- Technology
- Social Emotional Learning
- Strategic Plan

These prioritized items were included in the budget development process and drove budget allocations in some cases. Other priorities developed through the District Accountability Committee and other district stakeholder groups were largely aligned with the 2018-19 adopted priorities, therefore they remained as a reference as the district continues to update its strategic plan for implementation in 2019-20 and beyond.

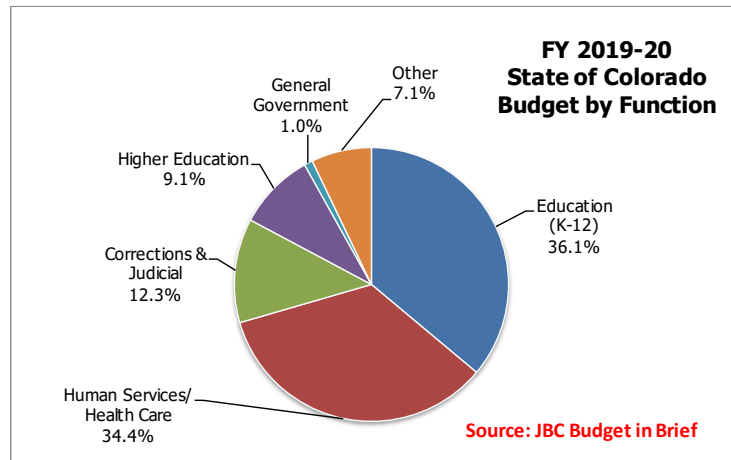
Performance Results

The Colorado Department of Education's 2019 District Performance Framework Report identifies BVSD as "Accredited: Low Participation" overall, with the district meeting accreditation targets for Academic Achievement, Academic Growth, and Postsecondary and Workforce Readiness. The district meets 95 percent Test Participation Rates in English Language Arts, Math, and Science, and Meets Requirements in Finance and Safety assurances.

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.

Understanding School Finance in Colorado

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



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

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

As a result of the Great Recession, the “negative factor”, now known as the Budget Stabilization 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, and make up a large portion of Colorado’s per pupil funding.

Each year the legislature determines the amount of increased funding required under Amendment 23 and the School Finance Act. The Budget Stabilization Factor is then applied against this total dollar amount, reducing overall funding. Back in 2009, Colorado per pupil funding fell by more than \$1 billion statewide on an annual basis. Over the last several years, legislators have approved incremental buy-downs of the statewide deficit. As of the current fiscal year, this amount has been reduced overall to \$572.4M. The current year’s buy-down results in a reduction of BVSD’s budget stabilization factor by \$19.2M.

Understanding School Finance in Colorado (continued)

Who Determines How Much Funding Each School District Receives?

Equity in School Funding

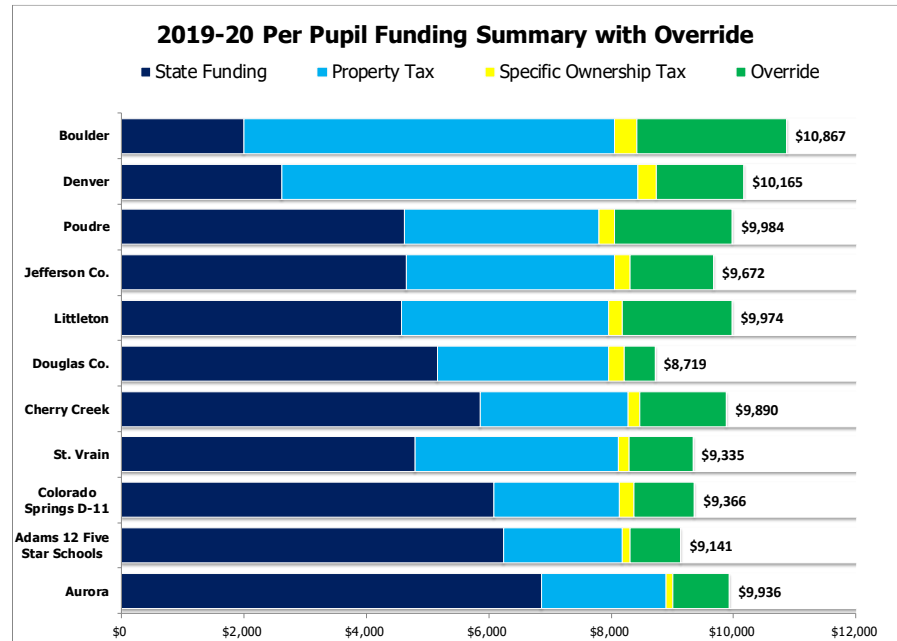
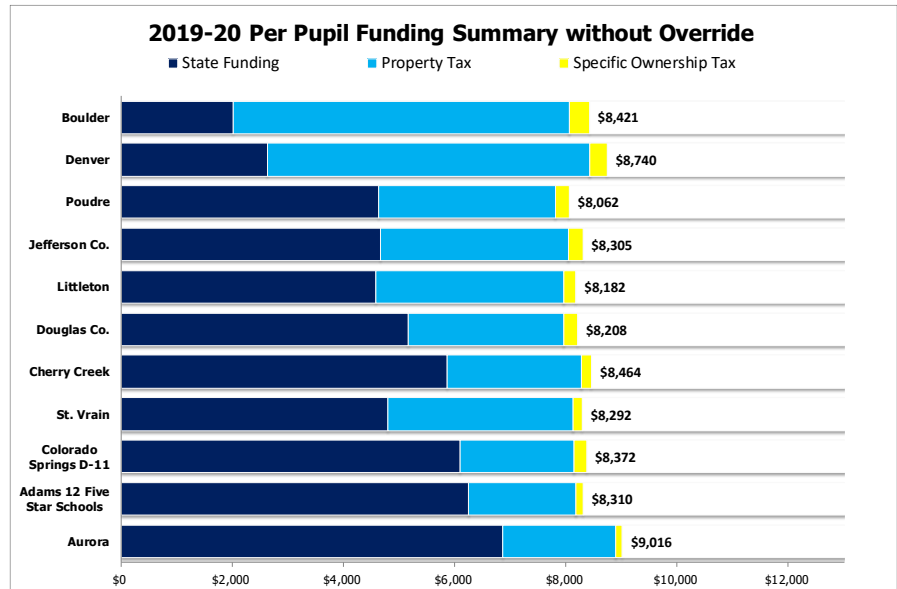
While tax dollars are collected locally for education, the state legislature determines how much funding each school district will receive. The SFA is aimed at ensuring that all children in the state receive an equitable educational experience and has devised a formula that evaluates various factors and determines the funding needed to provide said experience in each school district. For the 2019-20 school year, it is estimated BVSD will receive \$8,421 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 2016, 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.

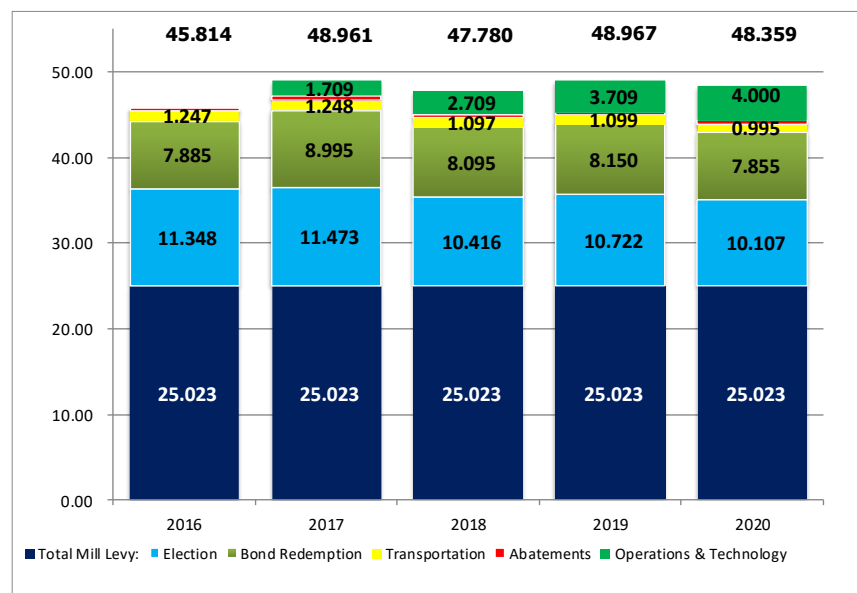


Understanding School Finance in Colorado (continued)

Mill Levies

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

For BVSD, the total 2019-20 mill levy was certified at 48.359 mills, which is a 1.24 percent decrease from the prior year. The mill levy is applied to assessed valuation which increased in 2019-20 by 10.38 percent or approximately \$689.7M, from the prior year, net of tax incremental financing (TIF) agreements. 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 10.107 mills. The mill levy for abatements, refunds, and omitted property is 0.379 mills, bring the total General Operating Fund mill levy to 35.509 mills. The Bond Redemption Fund at 7.855 mills, the transportation mill levy at 0.995 mills, and the operations and technology mill levy at 4.000, bring the collective total mills for BVSD to 48.359 mills. Historical information on the district's assessed valuation is located in the Informational Section of this document.



Total 2019 assessed valuation for the 2019-20 fiscal year is certified at: \$7,334,630,164

Transportation mills are capital construction mill levies.

Bond Redemption Mills are capital construction mill levies.

Operations & Technology mills are capital construction, technology, and maintenance 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, 2019, the district reported general obligation bond indebtedness of \$812,260,000 (not including bond premiums), capital lease of \$1,550,574, and long-term obligations for compensated absences of \$9,445,616. The annual principal and interest payments for fiscal year 2020 are \$57,458,900. The district will pay the last principal payment of existing debt on December 1, 2049.

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.

Constitutional amendments that affect school funding:

Article X, Section 20 (TABOR Amendment)

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. This amendment's primary objective is to "restrain the growth of government" as stated in the Colorado Constitution. The most significant limitations from this amendment that impact school funding from the state are that it:

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

The law also impacts district spending as it 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 this requirement.



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.

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.

Gallagher Amendment

In November 1982, Colorado voters passed the Gallagher Amendment, which divides the state's total property tax burden between residential and nonresidential (commercial) property. According to the Amendment, 45% of the total amount of state property tax collected must come from residential property, and 55% must come from commercial property. Further, the Amendment mandates that the assessment rate for commercial property, which is responsible for 55% of the total state property tax burden, be fixed at 29%. To maintain the 45/55 split, the current residential property rate is set at 7.15%.

Doing the Math:

State law sets the property tax assessment rate. In the 2019 collection year, homeowners will pay an estimated assessment rate of 7.15 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 7.15 percent of assessed value is calculated to be \$7,150. That's the amount on which taxes are based.
- One tax mill is equal to 1 cent on \$10. So, \$7,150 in value multiplied by 0.001 equals \$7.15 per mill.
- In 2019, the BVSD tax rate was certified at 48.359 mills or \$345.77 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 \$1,402.41 in school taxes for each \$100,000 of taxable business property.

Principal Issues Facing the District

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 district's values. As part of the 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. This alignment of resources takes into consideration the principal issues facing the district as outlined below. Resource allocations were made with an effort to maximize the impact on students.

Limited Restoration of State Funding Although state revenues have rebounded from depressed levels, pressure continues on the legislature to limit the funding for K-12 education in Colorado. At the same time, some state programs and services are required to expand while others are expanded by legislative mandate. The BVSD Board of Education wisely placed a ballot measure before the voters in November 2010 and 2016 to abate the impact of future revenue challenges. These ballot measures passed with 62 and 60 percent support respectively. These measures continue to mitigate, although not fully eliminate, budget pressures.

Increasing Student Proficiency BVSD has a large number of 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. A reorganization of district staff was implemented for 2019-20 in order to create school networks, driving resources and supports closer to the school level. This reorganization returned approximately one million dollars to direct support of schools, while also creating an increased focus on targeted supports for schools.

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 from the state has been added to specifically 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 2018-19

The Colorado economic recovery continued to accelerate in 2018-19. After the supplemental state appropriation in January 2019, the 2018-19 statewide average per pupil funding for K-12 public education was \$8,123. The final per pupil revenue for BVSD was \$8,059. The 2018-19 General Operating Fund mid-year analysis for BVSD completed in February 2019, indicated the 2018-19 General Operating Fund budgeted ending fund balance of \$3.1M in excess of reserves is on target to grow to \$9.6M, however, initial carryover requests for non-personnel projects done in April 2019 indicated the estimated ending fund balance to be closer to \$10.3M. With the final year end close and completed audit, the ending fund balance, net of reserves, was in excess of \$20.6M, including \$5.5M of unspent budgets and unfinished projects identified to be carried over into the 2019-20 fiscal year.



Economic Conditions and Outlook (continued)

Analysis of 2019 Economic Forecast

Colorado

For more than 50 years, the Colorado Business Economic Outlook has been compiled by industry leaders in the state, and presented by the Business Research Division of the Leeds School of Business at the University of Colorado Boulder. The information below was compiled directly from the Colorado Economic Forecast for 2019, presented on December 10, 2018. The entire report can be found at:

https://www.colorado.edu/business/sites/default/files/attached-files/2019_colorado_business_economic_outlook_121018.pdf

Despite slower growth in 2015-2017, Colorado's economy has outperformed most other states in 2018, with quarterly real GDP and jobs growth still coming in at the sixth-fastest in the country. Colorado's per capita personal income growth rate was the fourth highest in the country in 2017. Labor force increases and the unemployment rate are also among the best in the nation at second fastest and 12th-lowest respectively. Wage growth was recorded across all industries. The job growth trend is projected to continue in 2019 at a rate likely to keep Colorado in the top 10 nationally.

Although the state's unemployment rate is projected to increase to 3.1 percent in 2019, the Labor Force Participation Rate is particularly robust in Colorado, ranking third in the nation behind Minnesota and North Dakota. An increasing LPFR will put upward pressure on the unemployment rate as more workers are seeking jobs, yet add to the available pool of workers in what is a very tight labor market.

Population

Colorado's growing population, at 1.4 percent, was twice that of the nation as a whole and ranked Colorado as the ninth-highest growth rate. The state's recent growth, however, has been slowing due to declining births, increasing deaths, and slower net migration. Although it is slowing relative to historical trends, it is still relatively fast compared to the United States; Colorado has grown by over 560,000 people since 2010 from both births and migration. The growth has been disparate in the state, with 95 percent of the growth occurring along the Front Range. A dominant driver for the migration is job growth. The population forecast for Colorado indicates continued slowing, but growth is forecasted to be twice as fast as the United States. There are risks to the forecast, with the primary question being whether Colorado can attract and retain the workers it needs to fill current and future jobs. Other risks include affordable housing, affordable and available daycare, aging of the labor force, and educational attainment and achievement of Coloradans.

Education

More than half of local government employees in Colorado are teachers or staff in public K-12 education. Two factors that impact K-12 employment are the number of students and the amount of funding. Another factor in determining local government employment growth is the level of funding that is available. In Colorado, two large components of school funding are property taxes and the state general fund.

The growth in property taxes for K-12 education is limited by conflicting measures in Colorado's constitution. Taxes cannot increase without a vote of the people under one section, while net assessed values are held down by another. These measures limit the amount of local dollars flowing into the overall funding structure for K-12 education.

The state general fund is facing other demands, including funding health care, corrections, transportation, and other state government services. While the state's share of education funding is the largest appropriation in the state budget, there is limited room to increase state spending on K-12 education because of other needs in the budget.

Economic Conditions and Outlook (continued)

Analysis of 2019 Economic Forecast (continued)

The number of public school and charter school students is expected to continue increasing, which means that demand will increase for school faculty and staff. An improving revenue outlook will allow school districts the finances to make those hires. As a result of these trends, local government education employment grew 1.1 percent in 2018 and is projected to grow 1.5 percent in 2019.

Gallagher Amendment and Property Taxes

Property taxes are the largest source of government revenue in Colorado, generating over \$8 billion in revenue for schools and local governments. However, the Colorado Constitution limits the growth in net assessed residential property values by requiring the share of residential and nonresidential property to remain constant between reassessment cycles. As residential property growth continues, the mechanism for achieving the target percentage split between residential and non-residential net assessed value is the adjustment of the residential assessment rate, which was set at 7.20 percent in 2017. The residential assessment rate was forecast to fall to 6.11 percent in 2019, yet the Colorado Legislative Council Staff revised their projection for 2019 to 6.78 percent as part of the quarterly state revenue forecast, published on December 20, 2018.

The summary 2019 forecast for Colorado, found on page 117 of the document states:

Despite slower growth, Colorado will still be in the top 10 states in 2019 for employment growth; wages will increase above the national average.

Employment growth is projected in each of the 11 industries in both 2018 and 2019.

Commodity prices will weigh on commodity-sensitive industries, including agriculture and energy.

Population growth will slow modestly in 2019. The state will still add an estimated 76,200 people, with 50,000 coming from net in-migration according to the State Demography Office.

Colorado's skilled, educated workforce is credited with fueling industry growth among the state's tech sectors. Colorado retains a competitive advantage for attracting, recruiting, and retaining people and businesses, placing the state in the top 10 for economic growth nationally.

For K-12 the continued high cost of housing and tight labor market in the Denver metro and Front Range regions will put pressure on attracting staff, particularly in the service and support staff areas.

Boulder County

Boulder County maintains a very strong and diversified economic base and continues to experience above average employment growth and some of the lowest unemployment rates in Colorado. These positive economic indicators in Boulder County have allowed the region to outperform local and national areas. According to the 2019 Colorado Business Economic Outlook:

"Boulder County's dynamic economy is fueled by competitive concentrations of businesses and employees in a diverse mix of industries. A highly educated workforce, visionary entrepreneurs, global industry leaders, a desirable quality of life, and a world-class research university are equally critical to Boulder County's economic vitality. The area has continued to outperform state and national economies in many areas, such as job growth, educational attainment, capital investment, and commercial real estate absorption.

Economic Conditions and Outlook (continued)

Analysis of 2019 Economic Forecast

"Boulder County continues to post solid employment gains and low unemployment rates. Data from the Bureau of Labor Statistics show employment in Boulder County increased 1.7% between September 2017 and 2018, creating an additional 3,200 jobs. In September 2018, the Boulder County unemployment rate was 2.8% (not seasonally adjusted) compared to state unemployment of 3.1% and a national rate of 3.6% (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 \$80,834 in 2017 compared to \$69,117 for Colorado residents, according to data from the U.S. Census Bureau.

The Boulder County economy continues to benefit from high concentrations of companies and employment in key industry clusters, such as aerospace, biotechnology, cleantech, information technology, natural and organic products, outdoor recreation, and tourism. In addition to the presence of well-established Fortune 500 companies, many startup and early-stage companies in these industries are based in Boulder County.

The business and economic outlook is very positive for Boulder County. The region's robust economy built on diverse high-tech and lifestyle industries, the University of Colorado Boulder flagship campus, a highly educated workforce, thriving entrepreneurial culture, and highly desirable quality of life inspires optimism heading into 2018."

Fiscal Outlook for 2019-20

Governor Hickenlooper's November 1 proposed budget for 2019-20 included funding for Pre-K12 enrollment growth, inflation at 3.0 percent, and reduced the Budget Stabilization Factor by \$77M. The net projected PPR increase for BVSD was \$356, or 4.4 percent. Included in the Governor's proposal is a statewide enrollment growth of 0.90 percent, but the Legislative Council Staff initial district-specific projection for BVSD student growth was at 0.0%/+9 students. Historically, the Governor's budget has been considered a "floor" for K-12 funding, with additional resources being allocated during the legislative session.

With the change in administration due to the election of Governor Jared Polis in November of 2018, the state's budget was revised to include additional funding for K-12 education, most notably implementing the funding of full-day kindergarten within the School Finance Act. For the 2019-20 fiscal year, the legislature then adjusted base per pupil funding by the official inflation rate of 2.7 percent, slightly less than originally projected. In addition, the K-12 investment was increased by \$23M to further buy down the Budget Stabilization Factor in the final version of the School Finance Act. However, for the eleventh consecutive year, statewide total funding continues to be reduced by the application of the Budget Stabilization Factor.

The Budget Stabilization Factor reduction to statewide total program funding as calculated in the SFA remains at \$572.4M, or 7.1 percent. For BVSD, this negative factor equates to \$19.2M in lost state revenues, as calculated through the SFA.

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)

Analysis of 2019 Economic Forecast

Assumptions and Estimates

The development of the BVSD comprehensive budget is guided by the District's Mission and Vision, applying resources strategically to maximize teaching and learning, while also supporting operational activities to ensure basic business functions, operations, compliance, risk-mitigation, health and safety as appropriate. Within these areas, resources are applied as determined by a set of priorities, assumptions, and estimates that change from year to year. For the 2019-20 fiscal year, the following data were incorporated during the budget development process.

- Inflation - Denver-Aurora-Lakewood Core Consumer Price Index (CPI) of 2.7%
- Compensation Package
 - Longevity, salary schedule movement, working conditions
 - 2.7% employee salary cost of living adjustment (COLA) at CPI
 - Health/Dental Benefits: 5% rate increase
 - PERA employer contribution impact from 2019 statutory rate increase: 0.25% Employer
- Student population growth: 0.0%/+10 students
- Adjusting classroom teacher FTE for enrollment changes (maintaining staffing ratios)
- Implementation of full-day kindergarten in all BVSD elementary schools
- Budget Stabilization Factor
 - Incremental BVSD reduction: \$3.7M
 - BVSD total remaining Budget Stabilization Factor: \$19.2M
 - Incremental statewide reduction: \$100.0M
 - Statewide total Budget Stabilization Factor remaining: \$572.4M
- Contractual price escalations and operational expenditures
- Implementation of updated Strategic Plan priority focus areas

Projected Funding for 2020-21

Total revenues and expenditures are projected to increase by the rate of inflation in future years. This growth rate is predicated on the expectation that the Colorado legislature will fund K-12 education at the constitutionally mandated growth rate determined to be the Denver-Lakewood-Aurora CPI-U. Student growth, another component of revenue growth, increased in 2019-20 with the implementation of full-day kindergarten, however factoring that out, enrollment has been less than one percent in recent years. Because the growth rate is expected to be flat or in a slight decline, other revenue sources such as federal funding are projected to remain stagnant or decline, and overall revenues are not projected to increase any greater than the rate of inflation. State

statute prohibits deficit spending; therefore, expenditures will not grow any faster than the rate of revenue growth. Any imbalance that occurs for an ensuing budget year will require spending reductions. Any reductions that may be necessary would be addressed through the annual budget development process. Many revenue and expenditure streams are fixed in nature, such as the revenue and expenditure for the annual debt service payments.

	PROJECTED BUDGET 2020-21	PROJECTED BUDGET 2021-22	PROJECTED BUDGET 2022-23
All Funds Summary			
Beginning Balance	\$ 212,046,388	\$ 131,493,578	\$ 130,959,995
Revenues	552,167,132	562,313,186	572,754,730
Transfers In	50,951,226	52,132,136	53,739,096
Total Resources	815,164,746	745,938,900	757,453,821
Expenditures	632,719,942	562,846,769	561,557,844
Emergency Reserves	33,600,342	34,009,233	35,331,738
Transfers Out	50,951,226	52,132,136	53,739,096
Total Uses	717,271,510	648,988,138	650,628,678
Ending Balance	\$ 97,893,236	\$ 96,950,762	\$ 106,825,143



School Finance Act Funding

The funded pupil count, which is the number of full-time students enrolled in a district, 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. However, not all students (preschool students 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 BVSD projected state per pupil revenue (PPR) for 2019-20 is \$8,421 (slightly rounded). Total program funding, defined by the SFA, is projected to be \$255.2M, an increase of \$15.1M from the BVSD 2018-19 Revised Budget. This figure does not include the estimated uncollectable property taxes due to the timing of tax collections. The table below shows what the impact would be to the district's funding with fewer students.

The Funding Equation (19-20 budgeted)

Per Pupil Revenue:	(PPR)	\$8,421
Funded Pupil Count:	x(FPC)	30,302

School Finance Act Funding: \$255,176,510

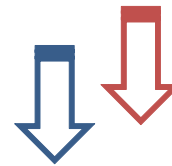
**Fewer Students =
Fewer Dollars**

Opportunity Cost in Dollars of 100 Fewer Students

Per Pupil Revenue:	(PPR)	\$8,421
Funded Pupil Count:	x(FPC)	(100)

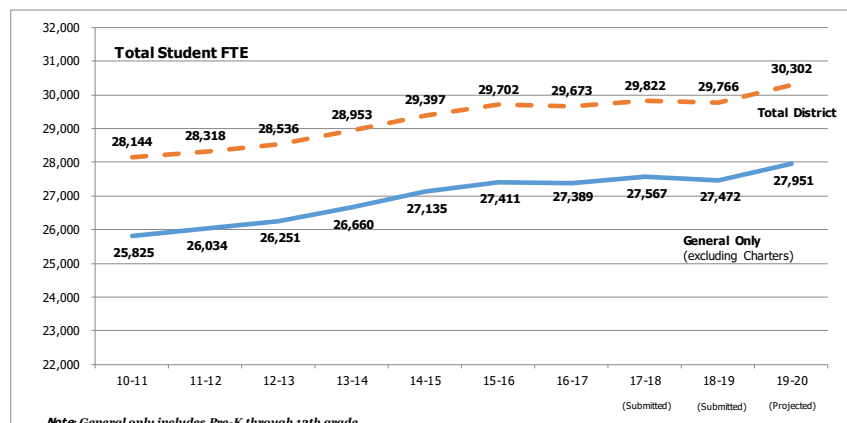
School Finance Act Funding: (\$842,100)

*Calculations may not be exact due to rounding



Enrollment FTE Projections

The 2019-20 enrollment FTE projections indicate an increase of total student enrollment. This budget year, full-day kindergarten was approved, which affects total student FTE at the district. Prior to this year, kindergarten students were counted as 0.58 FTE. While full day kindergarten is not mandatory in the state of Colorado, BVSD anticipates the majority of its students in this level will attend full time as 1.0 FTE. The following four charts show the historical change in BVSD enrollment.



District-Wide Enrollment

The total number of BVSD students in the fall of 2019 shows a decrease of 162, compared to the October 1, 2018, pupil count, however, as a result of full day kindergarten starting in the fall of 2019, FTE increased by 536.5. For the funded pupil count, preschool and first through twelfth grade part-time students are counted as 0.50 FTE based upon a student's attendance and academic schedule.

	2018-19 Submitted	2019-20 Adopted Budget	2019-20 Revised Budget	COMPARISONS	
				2018-19 Submitted to 2019-20 Revised	2019-20 Adopted to 2019-20 Revised
Total Funded Enrollment (Heads)	30,880.0	30,890.0	30,718.0	-162.0 / -0.52%	-172.0 / -0.56%
Total Funded Student Full Time Equivalent (FTE)	29,765.9	30,513.5	30,302.4	536.5 / 1.80%	-211.1 / -0.69%
Total Funded Pupil Count (FTE)*	29,765.9	30,513.5	30,302.4	536.5 / 1.80%	-211.1 / -0.69%
* If the Total Funded Pupil Count FTE exceeds the Total Funded Student Full Time Equivalent, the funded pupil count is averaged.					

District-Wide Student FTE

Examination of enrollment reveals that K-12 General Operating Fund student FTE increased by 423.7; the K-12 Charter School FTE increased by 57.3 FTE; special education and Colorado Preschool Program FTE increased by 37; and Online Student FTE increased by 18.5 FTE.

	2018-19 Submitted	2019-20 Adopted Budget	2019-20 Revised Budget	COMPARISONS	
				2018-19 Submitted to 2019-20 Revised	2019-20 Adopted to 2019-20 Revised
K-12 General FTE	27,068.2	27,788.0	27,491.9	423.7 / 1.57%	-296.1 / -1.07%
K-12 Charter FTE*	2,294.2	2,332.0	2,351.5	57.3 / 2.50%	19.5 / 0.84%
Preschool FTE	347.0	334.5	384.0	37.0 / 10.66%	49.5 / 14.80%
Online FTE	56.5	59.0	75.0	18.5 / 32.74%	16.0 / 27.12%
Total Student Full Time Equivalent	29,765.9	30,513.5	30,302.4	536.5 / 1.80%	-211.1 / -0.69%
*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 2019-20 Revised Budget preschool district-wide enrollment table below, there are 431.0 Colorado Preschool Program students and 289.0 special education students. The 2019-20 preschool enrollment does not anticipate students eligible but not funded through the state Colorado Preschool Program.

	2018-19 Submitted	2019-20 Adopted	2019-20 Revised Budget	COMPARISONS	
				2018-19 Submitted to 2019-20 Revised	2019-20 Adopted to 2019-20 Revised
Colorado Preschool Program	387.0	386.0	431.0	44.0 / 11.37%	45.0 / 11.66%
Special Education	270.0	270.0	289.0	19.0 / 7.04%	19.0 / 7.04%
Not-eligible for funding	19.0	0.0	5.0	-14.0 / -73.68%	5.0 / 0.00%
Tuition	274.0	314.0	235.0	-39.0 / -14.23%	-79.0 / -25.16%
Total PK Enrollment	950.0	970.0	960.0	10.0 / 1.05%	-10.0 / -1.03%

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 – for supplies, copier costs, equipment, staff development, and leadership, (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. 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.

School-based 2.25 percent budget cuts implemented in 2010-11 to address the significant state budget shortfalls as a result of the Great Recession have been partially reset/reinstated in 2018-19. This includes both staff FTE and operating dollars. The operating dollars were restructured as a weighted student formula to address student characteristics including poverty, special education, and English language development. Staffing allocations have been updated to create uniform allocations across instructional levels.

Demographic Overview

The Boulder Valley School 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.

Each school provides information about specific programs, services, and activities offered on their individual school websites. A list of schools with links to their websites can be found on the district website at: <https://www.bvsd.org/>.

Facilities

Schools

29 Elementary Schools
 4 K-8 Schools
 8 Middle Schools
 1 Middle/Senior High School
 7 Senior High Schools
 5 Charter Schools
1 Online School (Boulder Universal)
 55 Total Schools

Athletic Fields

13 Artificial Turf Fields

Programs and Administration Buildings

1 Technical Education Center
 1 Preschool Facility
 1 Education Center
 3 Bus Terminals (Lafayette, Boulder, Nederland)
 1 Middle/Senior Special Education School
1 Multi-Use Building (Sombrero Marsh)
 8 Total

District Populations

The district's student population is a diverse group made up of special education students, English language learners, talented and gifted students, and students eligible for free and reduced lunch.

Student Enrollment Category	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
CDE Preschool-12 Student Membership	30,546	30,908	31,247	31,189	31,282	31,169	31,000
Funded Membership	30,145	30,566	30,875	30,837	30,985	30,880	30,718
Student Membership Not Funded	401	342	372	352	297	289	282
English Language Learners	2,547	2,561	3,129	3,021	3,012	2,757	2,806
ELL % of Funded Membership	8.4%	8.3%	10.1%	9.8%	9.7%	8.9%	9.1%
Free/Reduced Lunch Status	5,674	6,188	6,836	6,487	5,993	6,516	6,280
FRL Status % of Funded Membership	18.8%	20.2%	22.1%	21.0%	19.3%	21.1%	20.5%
Talented & Gifted	4,330	4,443	4,629	4,614	4,280	4,022	4,452
TAG % of Funded Membership	14.4%	14.5%	15.0%	15.0%	13.8%	13.0%	14.5%
Out of District	2,337	2,426	2,488	2,516	2,501	2,472	2,358
OOD Students % of Funded Membership	7.8%	7.9%	8.1%	8.2%	8.1%	8.0%	7.7%
Special Education	2,874	3,028	3,152	3,345	3,508	3,695	3,761
SpEd Students % of Funded Membership	9.5%	9.9%	10.2%	10.8%	11.3%	12.0%	12.2%

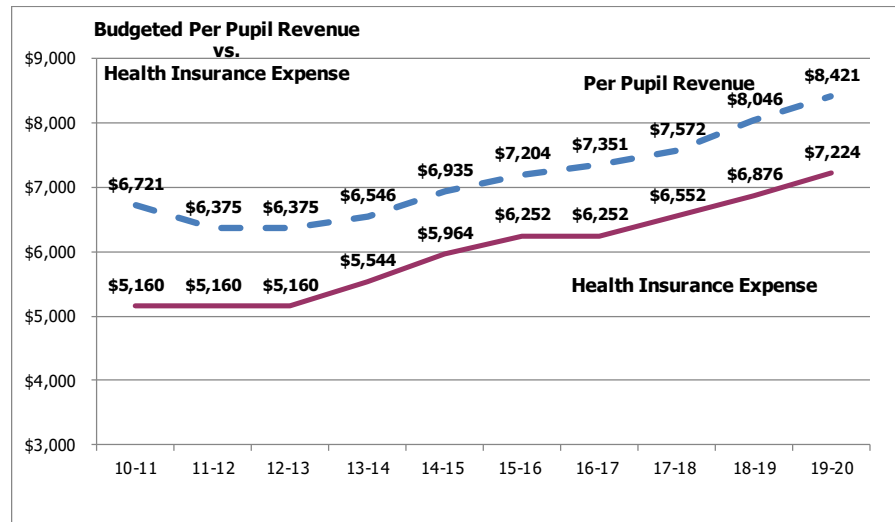


Employee Compensation

Education is a profession that relies on people – teachers and support personnel. Personnel costs (salaries and benefits) account for 94 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. The past 10 years are marked by a distinct rise in the rate of increasing healthcare costs. Since 2010-11, costs have grown 40 percent, averaging 4.0 percent per year on an annualized basis, while per pupil revenue has only increased 25.3 percent (2.5 percent per year) over the same time period. Employee benefits have also been reduced to mitigate cost increases.

In an effort to further contain these 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 2019-20 budgeted full-time employees in BVSD in all funds, including Charters, is 3,823.885. This is an increase of approximately 1.2 percent from the 2018-19 fiscal year. The General Operating Fund will slightly increase FTE to maintain staffing resources. Position totals are expected to remain relatively constant into the near future.

	2015-16	2016-17	2017-18	2018-19	2019-20
Classroom Teachers	1744.218	1749.623	1765.219	1750.38	1784.628
Other Teachers	142.517	152.856	162.749	184.157	189.258
Psychologists/Social Workers/OT/PT/Nurses	112.957	108.857	125.768	126.423	124.499
Admin/Principals	159.649	161.579	164.149	165.709	168.459
Professional Support	109.259	109.98	120.6475	132.9755	130.576
Technical Support	53.762	51.262	52.813	53.837	53.837
Paraeducators/Liaisons/Monitors	548.841	544.380	551.399	557.402	565.409
Office/Administrative Support	241.409	242.350	246.869	253.754	251.473
Trades and Services	530.576	538.954	556.146	554.730	555.745
TOTAL FTE:	3,643.188	3,659.841	3,745.759	3,779.368	3,823.885

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 2019-20 budget include: additional student-centric resources to address student needs in the areas of Special Education, social-emotional support, an increase in employer contributions to the Public Employees' Retirement Association, continuing challenges with the state tax and revenue policies, the impact of decisions made by the legislature, and the investment in hiring and retaining high quality staff through a competitive compensation structure.

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

BVSD began the budget process with the development of a calendar as presented to the Board of Education on December 11, 2018.

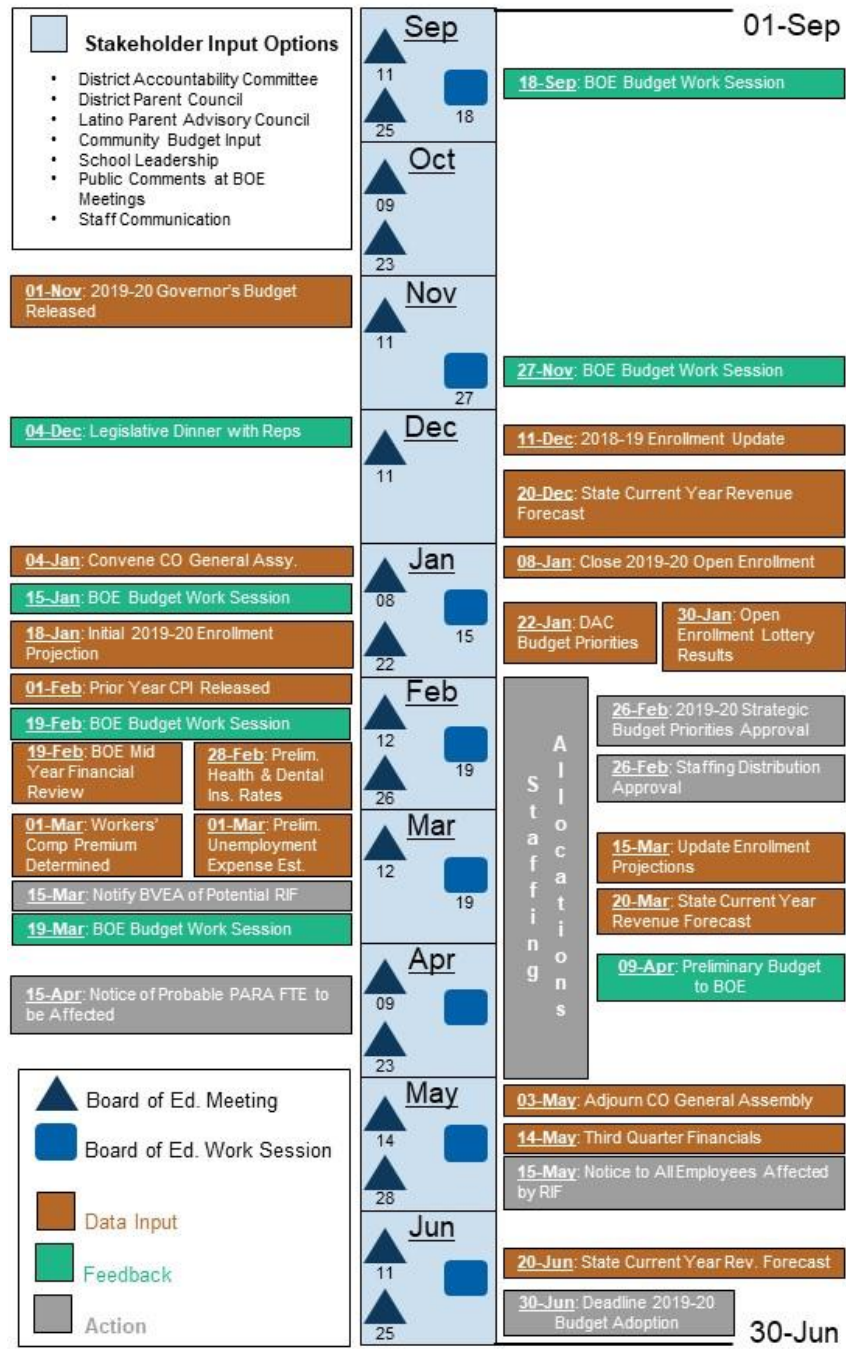
In November 2018, Governor Hickenlooper's 2019-20 Colorado state budget proposal indicated an increase to the total pool of K-12 funding, including funds for the growth of the statewide student population and base per pupil revenue, adjusted by the projected inflation of 3.0 percent, and a \$77M buy-down of the Budget Stabilization Factor. Although Colorado enjoys one of the most robust local economies in the country, the fiscal constraints contained within Article X, Section 20 of the Colorado constitution, the state legislature cannot make decisions to allocate the necessary resources to public services to meet the needs of a growing population, crumbling infrastructure and investing for the future.

1. Planning – Development of a course of action 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.

Budget Development Process (continued)

The following charts summarize the process, timelines, and decision points of the budget development process for both the adopted 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 largely by the legislative process.

2019-20 Budget Development Milestones



All Funds

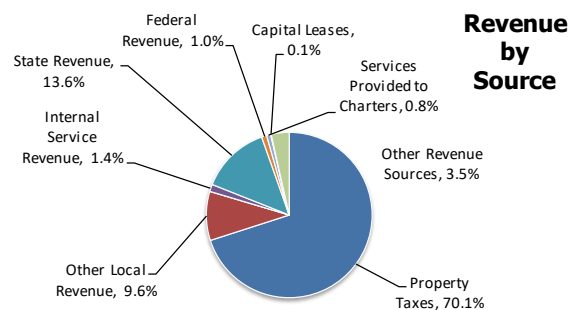
Appropriation 2019-20

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).

Revenue Sources by Object

Property Taxes	\$	385,598,257
Other Local		53,119,977
Sales of Fixed		38,221
Internal Service		7,636,979
State Revenue		74,886,734
Federal Revenue		5,270,539
Services		4,198,142
Capital Leases		526,650
Other Revenue		19,052,000

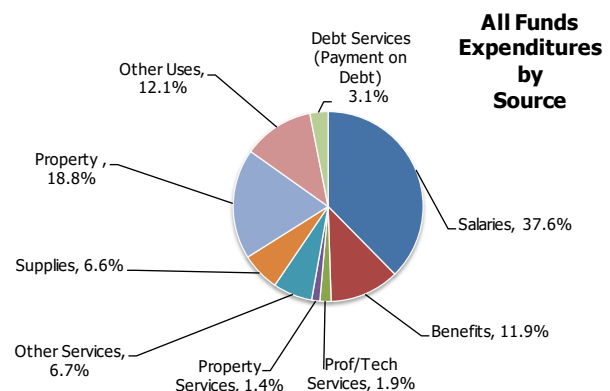
Total Revenue \$ 550,327,499



Expenditures by Object

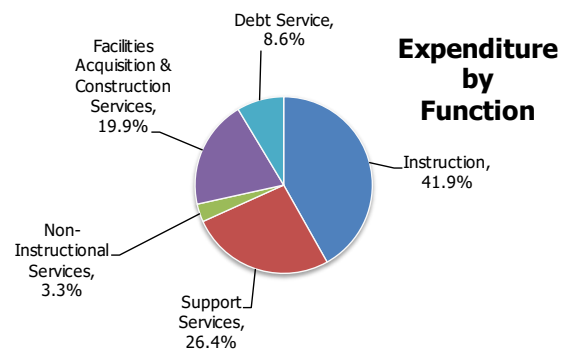
Salaries	\$	254,193,188
Benefits		80,516,463
Prof/Tech Services		12,727,092
Property Services		9,334,717
Other Services		45,044,416
Supplies		44,383,254
Property		126,912,936
Other Uses		82,092,860
Debt Services (Payment on Debt)		20,876,595

Total Expenditures \$ 676,081,521



Expenditures by Function

Instruction	\$	283,107,548
Support Services		178,181,552
Non-Instructional Services		22,353,733
Facilities Acquisition & Construction Services		134,443,632
Debt Service		57,995,056
Total		\$ 676,081,521





All Funds (continued)

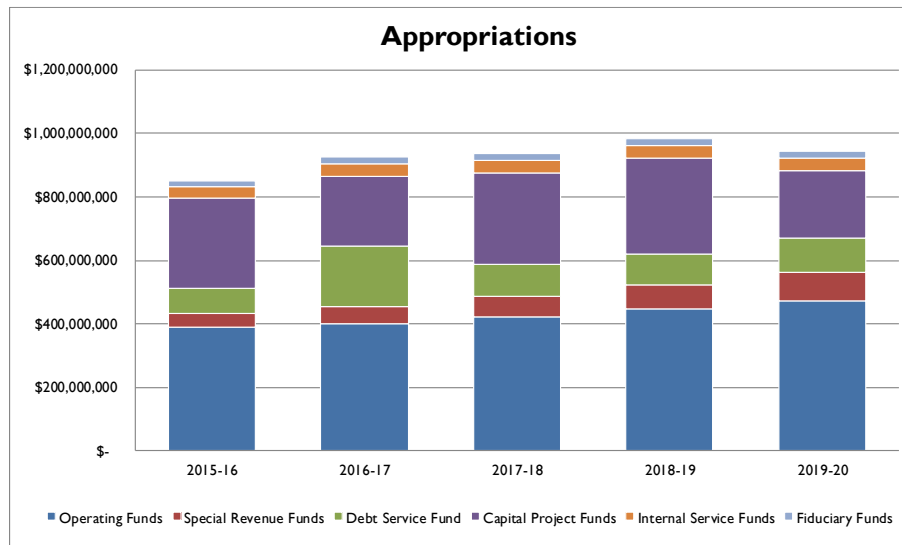
Appropriation 2019-20 (continued)

<u>Fund</u>	<u>Expenditures</u>	<u>Reserves</u>	<u>Transfers Out</u>	<u>Ending Balance</u>	<u>2019-20 Appropriation</u>
<u>Operating Funds</u>					
General Operating Fund	\$ 317,756,247	\$ 23,554,306	\$ 54,394,068	\$ 2,636,978	\$ 398,341,599
Charter Schools	28,223,042	840,034	-	7,972,432	37,035,508
PERA On-Behalf	7,000,000	-	-	-	7,000,000
Technology Fund	2,700,274	772,008	-	934,544	4,406,826
Athletics Fund	3,329,980	99,900	-	-	3,429,880
Preschool Fund	8,128,582	354,763	48,475	-	8,531,820
Risk Management Fund	4,977,898	444,890	-	-	5,422,788
Community Schools Fund	5,384,698	161,541	235,000	3,036,218	8,817,457
Operating Funds Sub-Total	\$ 377,500,721	\$ 26,227,442	\$ 54,677,543	\$ 14,580,172	\$ 472,985,878
<u>Special Revenue Funds</u>					
Food Services Fund	\$ 9,555,764	\$ 172,126	\$ -	\$ -	\$ 9,727,890
Governmental Grants Fund	19,500,000	-	-	-	19,500,000
Transportation Fund	16,845,650	1,010,740	-	431,178	18,287,568
Operations & Technology Fund	19,877,060	4,870,650	-	17,351,096	42,098,806
Special Revenue Funds Sub-Total	\$ 65,778,474	\$ 6,053,516	\$ -	\$ 17,782,274	\$ 89,614,264
<u>Debt Service Fund</u>					
Bond Redemption Fund	\$ 57,468,900	\$ -	\$ -	\$ 49,569,442	\$ 107,038,342
Debt Service Fund Sub-Total	\$ 57,468,900	\$ -	\$ -	\$ 49,569,442	\$ 107,038,342
<u>Capital Project Funds</u>					
2014 Building Fund	\$ 116,767,108	\$ -	\$ -	\$ 82,690,030	\$ 199,457,138
Capital Reserve Fund	10,287,625	2,106,494	-	-	12,394,119
Capital Project Funds Sub-Total	\$ 127,054,733	\$ 2,106,494	\$ -	\$ 82,690,030	\$ 211,851,257
<u>Internal Service Funds</u>					
Health Insurance Fund	\$ 33,829,132	\$ 5,050,634	\$ -	\$ -	\$ 38,879,766
Dental Insurance Fund	2,809,560	475,276	-	-	3,284,836
Internal Service Funds Sub-Total	\$ 36,638,692	\$ 5,525,910	\$ -	\$ -	\$ 42,164,602
<u>Fiduciary Funds</u>					
Private Purpose Trust Fund	\$ 40,000	\$ -	\$ -	\$ 1,362,907	\$ 1,402,907
Student Activities Fund	11,600,000	348,000	-	5,800,202	17,748,202
Fiduciary Funds Sub-Total	\$ 11,640,000	\$ 348,000	\$ -	\$ 7,163,109	\$ 19,151,109
GRAND TOTAL:	\$ 676,081,520	\$ 40,261,362	\$ 54,677,543	\$ 171,785,027	\$ 942,805,452

All Funds (continued)

Five Year Appropriations by Fund Type

Fund Type	2015-16	2016-17	2017-18	2018-19	2019-20
Operating Funds	\$ 390,084,585	\$ 400,176,739	\$ 420,853,119	\$ 445,632,333	\$ 472,985,878
Special Revenue Funds	42,571,543	54,151,033	64,885,138	75,700,459	89,614,264
Debt Service Fund	79,455,553	192,315,341	102,270,865	374,465,920	107,038,342
Capital Project Funds	283,101,357	220,010,553	287,523,003	300,068,957	211,851,257
Internal Service Funds	38,405,609	38,608,257	39,144,200	40,265,264	42,164,602
Fiduciary Funds	18,340,570	20,470,023	21,251,191	21,272,293	19,151,109
Total	\$851,959,217	\$925,731,946	\$935,927,516	\$ 1,257,405,226	\$942,805,452



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.

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET
Beginning Balance	\$ 362,788,921	\$ 307,927,057	\$ 393,090,340	\$ 270,510,859	\$ 337,800,410
Revenues	442,274,255	687,451,502	493,236,865	681,841,892	550,327,499
Transfers In	42,661,185	44,118,309	47,420,020	51,776,943	54,677,543
Total Resources	847,724,361	1,039,496,868	933,747,225	1,004,129,694	942,805,452
Expenditures	497,136,118	602,288,220	615,816,345	614,515,337	676,081,521
Emergency Reserves	-	-	-	-	40,261,361
Transfers Out	42,661,186	44,118,309	47,420,020	51,776,943	54,677,543
Total Uses	539,797,304	646,406,529	663,236,365	666,292,280	771,020,425
Ending Balance	\$ 307,927,056	\$ 393,090,339	\$ 270,510,860	\$ 337,837,414	\$ 171,785,027

All Funds Overview

General Operating Fund

There is an increase of per pupil funding estimated at \$362 per student along with a forecasted increase of 508 student full-time equivalents (due to full-day kindergarten), as compared to the 2018-19 Revised Budget. Total School Finance Act funding is estimated to increase by \$13.8M after accounting for uncollectible local property taxes.

The Revised Budget includes projected scheduled steps, COLA, employer-paid PERA costs, health benefits, and one-time staffing reserves. Adjustments also include one-time instructional materials, an internal credit for operational and instructional expenses, support for two new special education autism programs, the final phase of elementary school counselors, staffing for full-day kindergarten (one-time set up and ongoing staffing), support for high school start times, and myriad other changes to fees, contracts, and services including software contracts as well as department carryover budget adjustments.



Details of the adjustments are outlined in the "Budget Adjustment Plan" later in this section.

Technology Fund

The Technology Fund was established for digital device procurement, software updates, and technical support. The program maintains technologies by bi-annual allocations to each school based on student counts. The allocations are used to purchase Chromebooks, tablets, desktops, laptops, projectors, large screen TVs, document cameras, and other technology for use in the classroom and administrative functions. The estimated carryover amounts are for projects that span multiple years. Current year funding includes revenues from the Federal E-Rate reimbursement program. Timing of equipment purchases affect the carryover balance in this fund.

Athletics Fund

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

Preschool Fund

The preschool general fund includes sessions of preschool in 20 elementary schools and the Mapleton Early Childhood Center. The Early Childhood Education program offers a Preschool Enrichment Program (PEP) for an extended half-day program and a full-day, five day a week program. Both programs have a nine month schedule. The Preschool Enrichment Program is only offered at Mapleton Early Childhood Center. The Community Montessori has a five day a week, half-day program, with an extended half-day option available.

While the district is required to track the use of Colorado Preschool Program (CPP) funds by the use of state chart of accounts, it is not required to have a separate fund. As a result, the CPP Fund has been combined with the Preschool Fund beginning with the 2018-19 fiscal year. CPP is a no-cost preschool program for eligible families that supports students who have identified risk factors that can impact school success and/or may lead to achievement gaps.

All Funds Overview (continued)

Community Schools Fund

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

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

Charter School Fund

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

Governmental Designated-Purpose Grants Fund

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

Transportation Fund

The Transportation Fund's purpose is to account for the revenue and expenses associated with providing bus transportation for students for regular school attendance and for extra curricular activities such as field trips, athletics, and music events.

Operations and Technology Fund

The Capital Construction, Technology, and Maintenance Fund has been established to account for activity which was authorized with funds made available from the passage of the 2016 Ballot Measure. Voters approved an operational mill levy which will fund a portion of the ongoing maintenance, custodial, security, and technology expenditures in the General Fund. Resources from the levy will allow investment for ongoing preventative maintenance and repairs to extend facility life. The Board of Education set the levy to 4 mills in December 2019 which is the maximum amount allowed by voter approval.

Food Services Fund

The Food Services Program will serve approximately 13,000 meals per day using Regional Production Centers to serve 51 schools, Head Start Programs and two schools outside of the school district. The program is primarily dependent on Food Service revenue from 172 serving days. Lunch prices will not increase during the 2019-20 fiscal year.

Risk Management Fund

The Risk Management Fund accounts for the costs of the district's property and liability insurance, workers' compensation insurance, loss prevention services and coordinates the overall risk management activities for the district. Fluctuations in property and workers' compensation insurance premiums may cause corresponding changes in transfer from the General Fund.



All Funds Overview (continued)

Bond Redemption Fund

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

2014 Building Fund

The 2014 Building Fund includes the proceeds from the sale of \$440M in general obligation bonds. These funds will be used to implement projects identified in the [Facilities Master Plan](#) as approved by the Board of Education on August 12, 2014. The voter approved total Bond Program of \$576.5M includes improvements to school facilities and sites, programmatic space, health and physical development, educational innovation, school replacement, Early Childhood Education, information technology, a new school in Erie, and specialized Special Education services.

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 have the choice of participating in the district's self-funded plan administered by United Healthcare or a traditional plan offered by Kaiser Permanente. The district contributes an annual premium per eligible employee. Employees have the option to purchase dependent coverage. In addition, the district contributes \$15 per employee towards an Employee Assistance Program.

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 an annual premium per eligible employee. Employees have the option to purchase dependent coverage.

Capital Reserve Fund

The Capital Reserve Fund may be used for land acquisition and land improvements; and for the construction of new facilities, or for the remodel of existing facilities, including the acquisition of equipment and furnishings. Vehicles, software licensing agreements and computer equipment may also be acquired through the Capital Reserve Fund.

Private Purpose Trust Fund

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. This Fund is comprised of Expendable Trust Funds, Nonexpendable Trust Funds, and Agency Funds.

Student Activities Fund

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

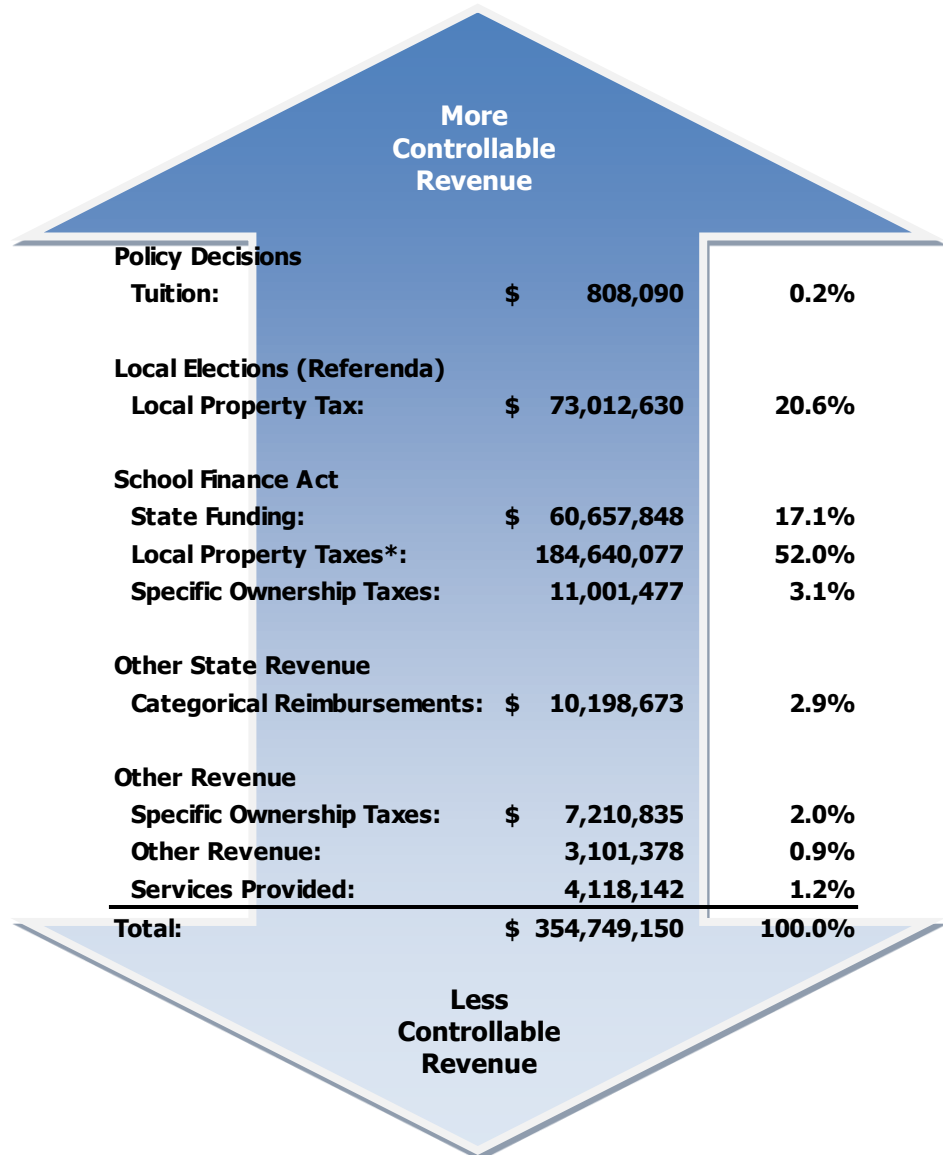
General Operating Fund

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 20.6 percent of the district's 2019-20 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 75.1 percent of BVSD's 2019-20 budgeted revenue. The board has no control over the SFA.
- Other revenue including non-equalized specific ownership tax, other revenues, and services provided, make up the remaining 4.1 percent of BVSD's budgeted revenue, and are controlled primarily by economic factors completely outside of the district's control.

There are a variety of factors that impact the amount of money the district receives in its General Operating Fund from its different funding sources. The district and/or its constituents have more control over some factors than others. As you can see from the diagram below, the smaller funding sources are typically the ones over which the district has more control. For example, the district or the schools can control what kind of fundraising projects to have and how that money is to be used. However, at the other end of the spectrum, there is virtually no control over how many children live in the district and attend our schools.

In the 2019-20 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)

Summary of Assumptions

2019-20 Total Resources: \$398.2M

- \$21.8M increase in revenue from the 2018-19 Revised Budget is comprised of:
 - An increase in the beginning balance.
 - An increase in School Finance Act revenue that is the result of an increase in per-pupil revenue based on COLA as well as new funding for full-day kindergarten.
 - An increase in Mill Levy Property Tax revenue that is indexed at 25.0 percent of School Finance Act funding, which increased over prior fiscal year based on COLA and increased number of kindergarten students.
 - An increase in state categorical funding to reflect inflation adjustments.
 - An increase in interest revenue due to rate adjustments.
 - A realignment in miscellaneous revenue and Medicaid budgets to account for budget activity.
 - An increase in revenue from Services Provided to Charters.
 - A one-time budget increase for Specific Ownership Tax and Property Tax Credit and Abatements.
 - A slight decrease in Specific Ownership Taxes.

2019-20 Total Expenditures: \$317.8M

- \$16.3M increase in expenditures from the 2018-19 Revised Budget is comprised of:
 - Total compensation increase related to steps and COLA pay increases, health and PERA rate benefit increases, full-day kindergarten staffing and one-time set up, Phase III of a Social-emotional Program (Counselors), special education additional intensive program sites and a one-time staffing reserve.
 - The removal of 2018-19 one-time expenditures.
 - An increase of the internal credit for Operations and Technology.
 - Carryover of one-time department expenditures including the math material rollout, standards and curriculum, information technology department, professional development, operation work order system and capital equipment inventory, school resource allocations, textbook funding, Medicaid and the READ Act funds.
 - One-time expenditures for secondary English language arts instructional materials, elementary career and technical education programming, family and parent partnerships, kindergarten screener and dyslexia awareness, temporary custodial support, upgrade and merge of two service management systems, standards and curriculum revision, intervention structures and tools for mathematics, Wilson interventions for students with IEP's, network resources, elementary textbook materials, and other fees, contracts and services.

2019-20 Total Reserves: \$23.6M

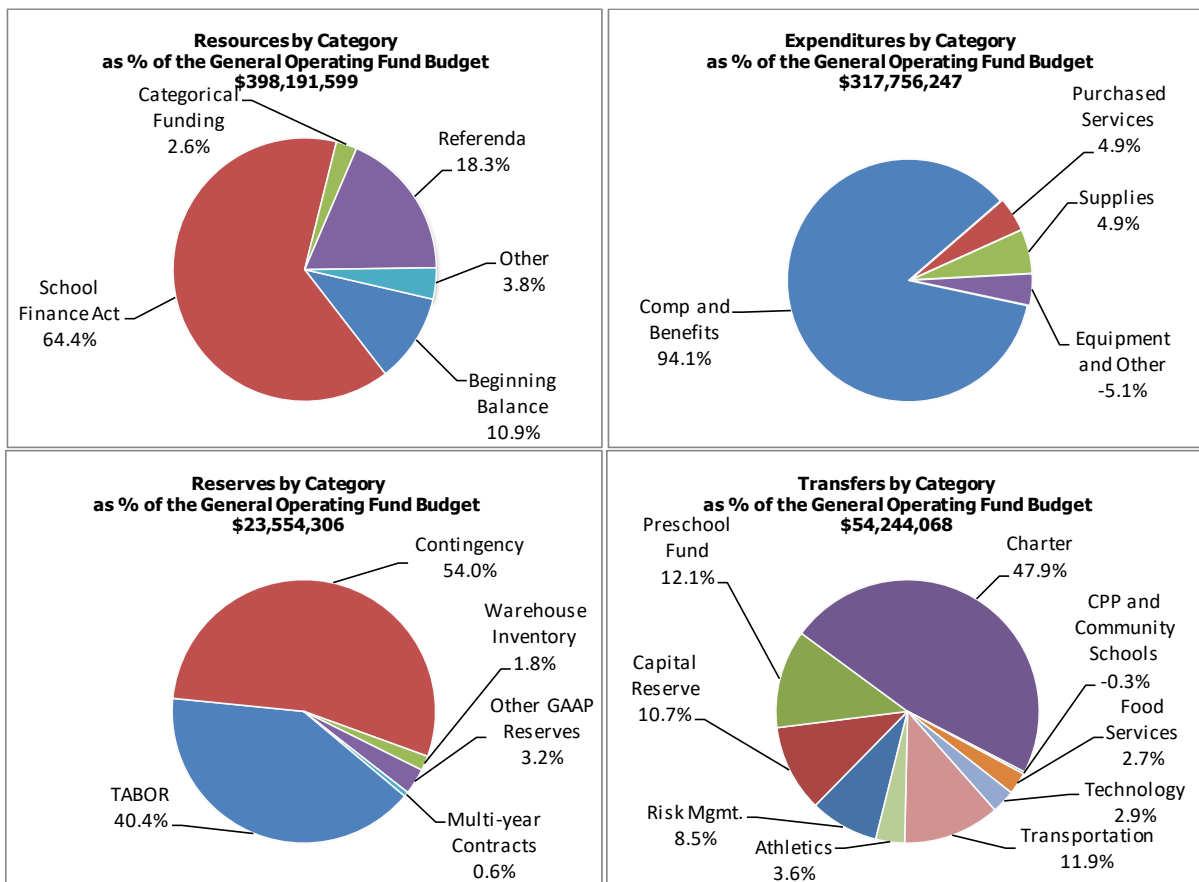
- \$594K net increase in Reserves from the 2018-19 Revised Budget is comprised of:
 - An overall increase in expenditures will result in an increase of required TABOR and contingency reserves.
 - A decrease in the one-time GAAP Reserves for approved budget requests which span multiple fiscal years.

General Operating Fund (continued)

Summary of Assumptions (continued)

2019-20 Total Transfers: \$54.2M

- \$5.3M net increase in Transfers from General Operating Fund from the 2018-19 Revised Budget is comprised of:
 - Increase of ongoing transfers to funds related to steps and COLA pay increases, and health and PERA rate benefit increases.
 - Reduction of the transfer from Community Schools Fund as the kindergarten enrichment program will no longer be utilized with the new full-day kindergarten model.
 - Increase to the Risk Management Fund.
 - Reduction in Athletic Fund to move personnel into the General Fund.
 - Increase transfer to Preschool Fund for Colorado Preschool Program state per pupil funding and additional student enrollment.
 - One-time transfers to Transportation for additional routes.
 - One-time transfer to Food Services for new stipend pilot.
 - Reduction in Technology Fund to move non-personnel expenses into the General Fund.
 - One-time transfers to Capital Reserve.
 - Increase ongoing transfer to Charter Fund per negotiated contracts with charter schools to reflect Per Pupil Revenue, Election Property Taxes and other revenue adjustments such as full-day kindergarten programming at two of the charter schools.



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



General Operating Fund (continued)

Stretching Your BVSD Dollar

	15-16 REVISED BUDGET	16-17 REVISED BUDGET	17-18 REVISED BUDGET	18-19 REVISED BUDGET	19-20 REVISED BUDGET	% of Total
INSTRUCTION	\$184,517,824	\$190,434,835	\$205,555,871	\$211,496,156	\$225,838,325	71.07%
Regular Education	138,100,473	142,997,138	154,725,678	158,925,869	171,272,159	53.90%
Special Education	34,234,735	34,804,561	37,261,529	39,653,672	41,394,684	13.03%
Career and Technical Education	2,711,708	2,742,955	3,226,489	2,560,998	2,555,446	0.80%
Cocurricular Education and Athletics	1,216,187	1,209,497	1,257,399	1,202,069	1,271,553	0.40%
Culturally & Linguistically Diverse Education	6,801,582	7,123,241	7,377,748	7,416,604	7,870,911	2.48%
Talented and Gifted Education	1,453,139	1,557,443	1,707,028	1,736,944	1,473,572	0.46%
INSTRUCTIONAL SUPPORT	\$22,868,811	\$24,259,907	\$27,180,451	\$29,759,014	\$32,745,265	10.31%
Student Services	10,964,162	12,158,889	14,375,905	15,723,501	17,026,660	5.36%
Instructional Staff Support	11,904,649	12,101,018	12,804,546	14,035,513	15,718,605	4.95%
SCHOOL ADMINISTRATION AND OPERATIONS	\$45,051,951	\$39,789,263	\$37,963,096	\$41,901,853	\$38,992,701	12.27%
School Administration	21,686,794	21,715,216	22,930,943	23,861,869	24,299,734	7.65%
Operations and Maintenance	23,365,157	18,074,047	15,032,153	18,039,984	14,692,967	4.62%
DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS	\$18,981,045	\$18,266,091	\$17,823,652	\$18,278,107	\$20,179,956	6.35%
General Administration	3,919,822	3,759,084	4,446,927	4,607,932	4,750,317	1.49%
Business Services	4,223,164	4,702,390	4,647,533	4,464,732	4,721,532	1.49%
Central Services	10,838,059	9,804,617	8,729,192	9,205,443	10,708,107	3.37%
GRAND TOTAL	\$271,419,631	\$272,750,096	\$288,523,070	\$301,435,130	\$317,756,247	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 total equals budgeted dollars divided by the grand total







General Operating Fund (continued)

Budget Adjustment Plan

The 2019-20 Revised Budget adjustment plan provides a detailed listing of significant changes to the expenditure budget for the General Operating Fund from the 2018-19 Revised Budget to the current year budget.

All Program Areas		
Provides \$3.0M and \$5.4M increases in step & COLA raises respectively, \$1.9M for variable benefits related to step and COLA raises, \$0.5M for a 0.25 percent increase in July 2019 in the employer paid PERA rate, \$1.1M for Health and Dental Rate increase of 5.0 percent, \$1.4M for Horizontal Lane Changes, \$1.5M in savings to reflect mid-year review of compensation, \$0.7M in Revised Budget instructional staffing adjustments, employee group compensation and internal re-classifications, and an estimated \$2.6M in savings in salaries and benefits from the turnover of senior staff.		
		Dept
Instruction		
Remove 2017-18 School Resource Allocation Carryover	\$ (395,042)	All Schools
Remove 2017-18 School Textbook Carryover	(2,529,440)	All Schools
Remove 2017-18 School Carryover	(42,396)	All Schools
Remove 2017-18 READ Act Literacy Carryover	(124,486)	District Wide
Remove 2017-18 Phonics and Phonological Carryover	(159,180)	Instructional Services and Equity
Remove 2017-18 Department and School Carryover	(233,742)	District Wide
Add 2018-19 School Resource Allocation Carryover	733,000	All Schools
Add 2018-19 School Textbook Carryover	2,180,714	All Schools
Add 2018-19 READ Act Literacy Carryover	68,492	District Wide
Add 2018-19 Department and School Carryover	128,204	District Wide
Subtotal Changes In Carryover Funds	\$ (373,876)	
Remove Ongoing Internal Ecares Credit	\$ 417,963	Elementary Education
Remove Ongoing Out of District Tuition	(301,000)	Special Education
Remove Ongoing READ Act funding	(108,525)	Reading Department
Add Ongoing Staffing for Special Education Services	1,349,000	Special Education
Add Ongoing Staffing for Full Day Kindergarten	4,700,000	Elementary Education
Add Ongoing Supervision of Late Start	74,000	Secondary Education
Add Ongoing Fees, Contracts & Services	(410,522)	District Wide
Subtotal Changes In Ongoing Funding	\$ 5,720,916	
Remove 2017-18 One-time Staffing Reserve	\$ (2,500,000)	District Wide
Remove 2017-18 One-time Dyslexia support	(34,000)	Instructional Services and Equity
Remove 2017-18 One-time Wilson Intervention	(125,000)	Special Education
Remove 2017-18 One-time School Resource Allocation adjustment	(187,012)	Schools
Remove 2017-18 One-time Teacher Substitute Pay	(75,000)	District Wide
Remove 2017-18 One-time Special Education legal settlements	(79,000)	Special Education
Add One-time Special Education legal settlements	126,644	Special Education
Add One-time Staffing Reserve	3,500,000	District Wide
Add One-time Dyslexia support	34,000	Reading Department
Add One-time Intervention structure and tools for mathematics	100,000	STEM Department
Add One-time Wilson Intervention	100,000	Special Education
Add One-time Career and Technical programming	100,000	Career and Technical
Add One-time Full Day Kindergarten setup	735,000	Elementary Education
Add One-time Nederland Middle/Senior Programming	80,000	Secondary Education
Add One-time Elementary Literacy Materials	500,000	Reading Department
Add One-time Secondary English Language Arts Materials	1,300,000	Language Arts and Humanities
Subtotal Changes in One-Time Funding	\$ 3,575,632	
Instruction Total	\$ 8,922,672	
Student Support Services		
Add Ongoing Translation Services	\$ 20,000	District Wide
Add Ongoing BVSD Help Center	7,000	Student Enrollment Office
Add Ongoing Elementary Social-emotional Support (Counselors)	839,000	Elementary Schools
Add Ongoing Fees, Contracts & Services	8,000	District Wide
Subtotal Changes In Ongoing Funding	\$ 874,000	
Student Support Services Total	\$ 874,000	

General Operating Fund (continued)

Budget Adjustment Plan (continued)

Instructional Support Programs		
Remove 2017-18 Medicaid Program Carryover	\$ (1,819,136)	Nursing Services
Remove 2017-18 English Language Development Carryover	(63,000)	Instructional Services and Equity
Remove 2017-18 Reading Materials Rollout Carryover	(245,877)	Instructional Services and Equity
Remove 2017-18 Department Carryover	(13,000)	District Wide
Add 2018-19 BVPA Tuition Reimbursement	28,551	District Wide
Add 2018-19 Medicaid Program Carryover	1,557,245	Nursing Services
Add 2018-19 Reading Materials Rollout Carryover	218,000	Reading Department
Add 2018-19 Standards and Curriculum Carryover	139,992	Curriculum and Standards
Subtotal Changes In Carryover Funds	\$ (197,225)	
Add Ongoing Medicaid Budget to adjust to Revenue Budget	110,274	Nursing Services
Subtotal Changes in Ongoing Funding	\$ 110,274	
Remove 2017-18 One-time Graduation Specialist	\$ (25,000)	Secondary Education
Add One-time Literacy Screener	58,304	Reading Department
Add One-time Family and Partnerships	30,000	Equity and Partnerships
Add One-time Standards and Curriculum	217,032	Curriculum and Standards
Add One-time Phonics and Phonological Professional Development and Screener	200,000	Reading Department
Subtotal Changes in One-Time Funding	\$ 480,336	
Instructional Support Programs Total	\$ 393,385	
School Administration and Operations		
Remove 2017-18 Department Carryover	\$ (30,385)	District-Wide
Remove 2017-18 Board of Education Travel Carryover	(11,293)	Board of Education
Add 2018-19 Department Carryover	3,500	District-Wide
Add 2018-19 Board of Education Travel Carryover	9,680	Board of Education
Add 2018-19 Custodial Carryover	66,873	Operations
Add 2018-19 Grounds Carryover	38,428	Operations
Add 2018-19 Maintenance Carryover	205,852	Operations
Subtotal Changes In Carryover Funds	\$ 282,655	
Add Ongoing Internal Credit for Operations and Technology Fund	\$ (1,250,000)	Operations
Add Ongoing Fees, Contracts & Services	3,000	District-Wide
Subtotal Changes in Ongoing Funding	\$ (1,247,000)	
Remove 2017-18 One-time Custodial Sub Crew	\$ (200,000)	District-Wide
Remove 2017-18 One-time Maintenance Work Order System & Capital Equipment	(205,852)	Operations
Add One-time Department Funding	38,525	District-Wide
Add One-time Network Resources	306,016	District-Wide
Add One-time Energy Dashboard and Sustainability System	89,382	Operations
Add One-time Custodial Sub Crew	250,000	District-Wide
Add One-time Campus Monitor support	30,000	Operations
Add One-time BVSD Service Management Systems	215,000	District-Wide
Subtotal Changes in One-Time Funding	\$ 523,071	
School Administration and Operations Total	\$ (441,274)	
District-Wide Services/Central Administration		
Remove 2017-18 ERP Vendor Selection Carryover	\$ (250,000)	District-Wide
Remove 2017-18 Professional Learning Department	(186,043)	Professional Learning
Remove 2017-18 Human Resources Recruitment Carryover	(54,277)	Human Resources
Remove 2017-18 Inventory of Program and Initiatives Carryover	(450,000)	District-Wide
Remove 2017-18 Department Carryover	(57,947)	District-Wide
Add 2018-19 Inventory of Program and Initiatives Carryover	200,000	District-Wide
Add 2018-19 Professional Learning Carryover	231,181	Professional Learning
Add 2018-19 Information Technology Carryover	419,133	Information Technology
Subtotal Changes In Carryover Funds	\$ (147,953)	
Add Ongoing Internal Credit for Operations and Technology Fund	\$ (1,250,000)	Information Technology
Add Ongoing Fees, Contracts & Services	143,841	District-Wide
Subtotal Changes in Ongoing Funding	\$ (1,106,159)	
Remove 2017-18 One-time Digital Communications Revisioning Phase II	\$ (300,000)	District-Wide
Remove 2017-18 One-time IT Security Audit and Testing	(100,000)	Information Technology
Remove 2017-18 One-time Data Warehouse Expansion	(150,000)	District-Wide
Remove 2017-18 One-time Strategic Initiatives	(100,000)	Strategic Initiatives
Remove 2017-18 One-time Supplies, Contracts & Services	(179,000)	District-Wide
Add One-time Department Request	2,122	Information Technology
Add One-time Communications Advertising	50,000	District-Wide
Subtotal Changes in One-Time Funding	\$ (776,878)	
District-Wide Services/Central Administration Total	\$ (2,030,990)	
All Program Areas Total	\$ 16,218,097	



General Operating Fund (continued)

Summary of Changes in FTE

2018-19 REVISED BUDGET		2,807.301	FTE
<u>ADMINISTRATION CHANGES</u>			
602 SUPERINTENDENT'S OFFICE	Change	(1.000)	
Budget Reorganization Ongoing - Re-alignment to Network locations	(1.000)		
604 LEGAL OFFICE	Change	(0.200)	
Budget Reorganization Ongoing - Coordinator Enrichment Program	(0.200)		
605 CURRICULUM, ASSESSMENT & INSTRUCTION	Change	8.710	
Budget Reorganization Ongoing - Re-alignment to Network locations	8.510		
Budget Reorganization Ongoing - Coordinator Enrichment Program	0.200		
606 BUSINESS SERVICES ADMINISTRATION	Change	(8.000)	
Remove Ongoing - Chief Operations Officer	(1.000)		
Budget Reorganization Ongoing - Executive Assistant to Student Enrollment Helpdesk	(1.000)		
Budget Reorganization Ongoing - Student Enrollment Office	(6.000)		
607 STRATEGIC INITIATIVES	Change	(1.000)	
Budget Reorganization Ongoing - Re-alignment to Network locations	(1.000)		
610 PRESCHOOL	Change	1.000	
Budget Reorganization Ongoing - Re-alignment to Network locations	1.000		
612 READING	Change	3.250	
Add Ongoing Director of Reading	1.000		
Budget Reorganization Ongoing - Re-alignment to Network locations	2.250		
613 STUDENT SUCCESS	Change	9.000	
Budget Reorganization Ongoing - Re-alignment to Network locations	9.000		
614 INSTITUTIONAL EQUITY	Change	(0.700)	
Budget Reorganization Ongoing - Re-alignment to Network locations	(0.700)		
616 LANGUAGE, CULTURE & EQUITY	Change	(1.000)	
Budget Reorganization Ongoing - Re-alignment to Network locations	(1.000)		
617 ELEMENTARY ADMINISTRATION	Change	(3.000)	
Add Ongoing - Area Executive Director	0.500		
Budget Reorganization Ongoing - Re-alignment to Network locations	(3.500)		
618 MIDDLE LEVEL ADMINISTRATION	Change	(1.000)	
Budget Reorganization Ongoing - Re-alignment to Network locations	(1.000)		
619 SECONDARY ADMINISTRATION	Change	(2.300)	
Budget Reorganization Ongoing - Re-alignment to Network locations	(2.300)		
621 EAST NETWORK	Change	5.000	
Budget Reorganization Ongoing - Re-alignment to Network locations	5.000		
622 SOUTHWEST NETWORK	Change	5.000	
Budget Reorganization Ongoing - Re-alignment to Network locations	5.000		
623 NORTHWEST NETWORK	Change	5.000	
Budget Reorganization Ongoing - Re-alignment to Network locations	5.000		

Summary of Changes in FTE (continued)

624 STEM	Change	3.000
Budget Reorganization Ongoing - Re-alignment to Network locations	3.000	
630 HEALTH	Change	(0.500)
Budget Reorganization Ongoing - Re-alignment to Network locations	(0.500)	
631 ART	Change	(0.500)
Budget Reorganization Ongoing - Re-alignment to Network locations	(0.500)	
632 MUSIC	Change	(1.000)
Budget Reorganization Ongoing - Re-alignment to Network locations	(1.000)	
634 LITERACY INSTRUCTION	Change	(10.720)
Budget Reorganization Ongoing - Re-alignment to Network locations	(10.720)	
635 DISTRICT-WIDE INSTRUCTION	Change	(3.000)
Budget Reorganization Ongoing - Re-alignment to Network locations	(3.000)	
636 MATHEMATICS	Change	(1.740)
Budget Reorganization Ongoing - Re-alignment to Network locations	(1.740)	
637 SCIENCE	Change	(1.000)
Budget Reorganization Ongoing - Re-alignment to Network locations	(1.000)	
638 SOCIAL SCIENCE	Change	(0.500)
Budget Reorganization Ongoing - Re-alignment to Network locations	(0.500)	
642 MAINTENANCE & OPERATIONS	Change	(1.000)
Budget Reorganization Ongoing - Environmental Manager	(1.000)	
643 ENVIRONMENTAL SERVICES	Change	1.000
Budget Reorganization Ongoing - Environmental Manager	1.000	
685 STUDENT ENROLLMENT	Change	7.000
Budget Reorganization Ongoing - Executive Assistant to Student Enrollment Helpdesk	1.000	
Budget Reorganization Ongoing - Student Enrollment Office	6.000	
687 HUMAN RESOURCES	Change	0.650
Budget Reorganization Ongoing - Induction Mentor	0.150	
Add One-Time HR Compliance Specialist	0.500	
689 INFORMATION TECHNOLOGY	Change	(5.800)
Budget Reorganization Ongoing - Re-alignment to Network locations	(6.800)	
Add Ongoing IT Application Analyst	1.000	
690 FINANCE & ACCOUNTING	Change	0.125
Budget Reorganization Ongoing - Accounting Technician and Accounting Assistant	0.125	
698 HEALTH SERVICES	Change	1.219
Budget Reorganization - Medicaid funded School Nurse	0.200	
Budget Reorganization - Medicaid funded Health Services Coordinator	1.000	
Budget Reorganization - Medicaid funded Accounting Assistant	0.019	
SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)		5.994



Summary of Changes in FTE (continued)

SCHOOL CHANGES	Change
Staffing Formula - Elementary Teachers	(9.652)
Staffing Formula - Middle School Teachers	(4.568)
Staffing Formula - High School Teachers	2.402
Staffing Formula - Elementary Paras	(1.125)
Staffing Formula - Middle School Paras	(0.238)
Staffing Formula - High School Paras	0.076
Staffing Formula - Elementary Specials	(1.704)
Remove 2018-19 One-time Staffing - Elementary and Specials Teachers	(2.007)
Remove 2018-19 One-time Staffing - Middle School Teachers	(0.712)
Remove 2018-19 One-time Staffing - Elementary Paras	(0.380)
Remove 2018-19 One-time Staffing - Middle School Paras	(0.052)
Remove 2018-19 One-time Staffing - High School Teachers	(0.607)
Remove 2018-19 One-time Staffing - High School Paras	(0.037)
Budget Reorganization Ongoing - Boulder Universal Director to Assistant Principal	0.000
Budget Reorganization Ongoing - Secondary Level FTE	0.077
Add English Language Development Teachers	1.400
Add Full Day Kindergarten - Elementary Teachers	30.000
Add Full Day Kindergarten - Elementary Specials	5.000
Add Full Day Kindergarten - Elementary Paras	15.000
Add Special Education - Occupational Therapist	0.400
Add Special Education - Speech Language Specialists	0.200
Add Special Education - BCBA	0.600
Add Special Education - Paras	18.129
Add Special Education - Teachers	5.500
Add Social-emotional Learning (Counselors)	8.000
Add Career and Technical Teacher	0.183
SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)	65.885
TOTAL STAFFING FTE ADDITIONS/REDUCTIONS	71.879
2019-20 REVISED BUDGET	<u>2,879.180</u> FTE

Capital Projects

The two funds that comprise this section are the Building Fund and the Capital Reserve Fund. Each fund records revenue as well as capital expenditures incurred for upgrades, replacements, constructing, repairing, or equipping fixed assets within the district.

2014 Building Fund

Summary

The Building Fund records the revenues and expenditures related to the \$576.5M capital improvement bond issue approved by voters on November 4, 2014. The funds will be utilized in accordance with the [Educational Facilities Master Plan](#) that was approved by the Board of Education on August 12, 2014.



In April 2015, BVSD issued the first set of bonds for the \$576.5M capital improvement bond issue. The bids received reflect the bond market's very high level of confidence in the district, which results in lower interest cost for taxpayers. Proceeds from the \$250.0M issuance will fund the first phase of the bond program.

In March 2017, BVSD issued the second set of bonds for the \$576.5M capital improvement bond issue. Boulder Valley's bonds are rated by Moody's (Aa1), Standard & Poor's (AA+), and Fitch (AA+). The rating from Standard & Poor's represents an upgrade to the district's prior AA rating and is the highest rating assigned by Standard & Poor's for any Colorado school district. Proceeds from the \$190M issuance will fund the next phase of the bond program.

On March 6, 2019, the district issued the third set of bonds for the \$576.5M capital improvement bond issue. Proceeds for the \$136.5M issuance are currently funding bond 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

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

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

Bond Program Commitments

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

The district has committed to:

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

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

Bond Program's Benefit to the Environment

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

Capital Projects (continued)

Building Fund (continued)

Project List

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

Capital Projects (continued)

Capital Reserve Fund

Summary

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

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

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

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

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

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

Capital Projects (continued)

Impacts of Capital Projects on General Fund

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.

Capital Reserve

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 school 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.

In the 2019-20 Revised Budget is the white fleet vehicle lease agreement and the yellow bus lease purchase. These lease of vehicles and lease purchase will replace inefficient old vehicles and buses from maintenance and operations. This will impact the General Operating Fund in the next few years with savings in fuel costs, maintenance, repairs on older vehicles, and more efficient use of staff time.



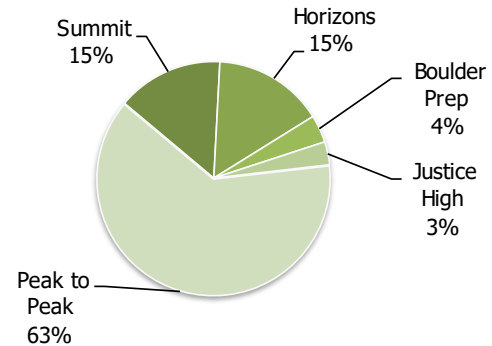
Charter School Fund

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



	2019-20 Summit Budget	2019-20 Horizons Budget	2019-20 Boulder Prep Budget	2019-20 Justice High Budget	2019-20 Peak to Peak Budget
BEGINNING BALANCE	\$ 1,403,940	\$ 1,400,726	\$ 350,966	\$ 264,303	\$ 5,189,973
REVENUE:					
Per-Pupil Funding:	\$ 3,025,675	\$ 2,924,486	\$ 889,325	\$ 746,250	\$ 12,178,453
Override Election Revenue	835,169	846,759	243,654	196,277	3,453,135
Other State Revenue	14,553	96,139	25,183	24,553	414,328
Fundraising Revenue:	76,465	-	-	-	348,000
Athletic Fees	16,500	-	-	-	-
Instructional Fees	25,000	-	-	-	-
Misc. Revenue	8,000	270,140	-	21,000	1,197,188
CDE Capital Construction:	49,467	47,813	29,211	24,664	398,213
TOTAL REVENUE	\$ 4,050,829	\$ 4,185,337	\$ 1,187,373	\$ 1,012,744	\$ 17,989,317
TOTAL RESOURCES	\$ 5,454,769	\$ 5,586,063	\$ 1,538,339	\$ 1,277,047	\$ 23,179,290
TOTAL EXPENDITURES:	\$ 4,153,331	\$ 4,161,034	\$ 1,092,831	\$ 897,974	\$ 17,917,872
EMERGENCY RESERVE	\$ 119,231	\$ 125,560	\$ 35,621	\$ 30,382	\$ 529,240
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 4,272,562	\$ 4,286,594	\$ 1,128,452	\$ 928,356	\$ 18,447,112
ENDING BALANCE	\$ 1,182,207	\$ 1,299,469	\$ 409,887	\$ 348,691	\$ 4,732,178
PROJECTED ENROLLMENT:	Summit 359.0	Horizons 347.0	Boulder Prep 106.0	Justice High 89.5	Peak to Peak 1,445.0

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 revenues provided by override funds, the cost of these programs will eventually exceed the fixed revenue stream. Using the policy now means the district can make smaller adjustments over time rather than making dramatic cuts when the cost of programs has outgrown revenue sources.

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

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

Spending Limitations:

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

Reserve Requirements:

- 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 4.0 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.

In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the district is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

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

The 2019-20 Revised 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 2019-20 Revised 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.

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 2019-20 Revised 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 2019-20 Revised 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 2019-20 Revised Budget is also available in PDF format on our website at: <https://www.bvsd.org/about/financial-transparency/budget>

For additional district financial information, readers should refer to the Comprehensive Annual Financial Report for the June 30, 2019, fiscal year-end, which is also available on the district's Business Services Division web page.





BOULDER VALLEY SCHOOL DISTRICT

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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.

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

BVSD is located in Boulder County near the foothills of the Rocky Mountains, approximately twenty miles northwest of Denver. Its 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. Residents within the district, 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. 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, numerous federal research laboratories, and other smaller software, research, manufacturing, and pharmaceutical firms.

BVSD 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; Career Technical Education; an Online Education program; and Culturally and Linguistically Diverse Education; and numerous other educational and support programs. In addition, the district offers preschool programs through the Colorado Preschool Program, Community Montessori focus school, and the Special Education program. The district also has five charter schools that comprise the Charter Funds of the Boulder Valley School District: Summit Middle Charter School, Horizons K-8 School, Boulder Preparatory High School, Justice High School, and Peak to Peak Charter School.

Budget Decisions Shaped by Goals and Financial Constraints

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

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

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. We constantly monitor business environmental factors such as inflation, tax collection rates, and state legislation in order to examine cost trends for a variety of items during the development of the budget.

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.



Strategic Plan

The Boulder Valley School District has developed a new Strategic Plan. This ambitious, exciting and comprehensive effort will guide BVSD for the next five years and aims at bringing everyone together to meet the needs of all students. BVSD is uniquely positioned because of its resources and outstanding educators to overcome the challenges, including an achievement gap that educators across Colorado and the nation have struggled to address.

Students first. Always.

In the Boulder Valley School District, students and their needs come first. They are the focus of everything we do and every decision we make. We are focused on doing what is best for students and helping them to succeed today and when they leave the school district, regardless of what college or career pathway they choose.

Building from where we are, instead of starting over.

The Boulder Valley School District has already accomplished so much, through the Success Effect - the district's prior strategic plan - and other efforts over the years. As BVSD moves forward, the district will build upon this strong foundation while still continuously improving.

Feedback Focused

All of this work is built upon the feedback of hundreds of BVSD parents, employees and community members. During his 100-Day Plan, Superintendent Rob Anderson met with the faculty at all 56 BVSD schools, as well as parents and community members at a number of Meet & Greet Sessions held regionally across Boulder Valley. During all of these sessions, participants provided direct feedback to the superintendent regarding the state of the district and areas they wanted improved. This feedback, along with all of the public engagement that led up to the Success Effect, has helped to inform and shape the new strategic plan.

Data Driven

We will develop measures that will help drive the critical work of the district. A focus upon Return on Investment (ROI) will focus resources on the most beneficial initiatives in the district, and allow staff to stop doing what is not working; benchmark performance both locally and nationally with similar, high performing districts; and develop targets that will focus efforts on student outcomes. In order to establish a baseline, BVSD pulled together as much data as possible regarding the state of the school district, including state assessment results, district culture and climate surveys and much, much more. This collective data resulted in:

Long Term Outcomes

Our new Strategic Plan will be focused on the needs of our students. For this reason, BVSD administrators, employees, parents and community members have three Long Term Student Outcomes -- specific, student-focused, measurable results that we want our students to achieve across the district.

Strategic Themes

Strategic Themes are areas that must be addressed to achieve long-term outcomes.



Strategic Plan (continued)

The Strategic Plan is a marathon, not a sprint. Phase 1 launched with the start of the school year in fall 2019. During this phase, the district is focusing on those Strategic Initiatives shown in **bold** below each theme.

Long Term Student Outcomes			
<input type="checkbox"/> All students benefit from challenging and relevant educational opportunities <input type="checkbox"/> Reduce disparities in achievement <input type="checkbox"/> Every student graduates empowered with the skills necessary for post-graduate success			
Theme 1	Theme 2	Theme 3	Theme 4
Ensure all instruction is challenging, engaging, relevant and meets the needs of all students	Provide schools and educators with responsive and customized supports to best serve students	Engage the talent and passion of our community and families through communication, empowerment and partnership	Cultivate a positive and inclusive culture throughout BVSD that promotes the well-being of students, families and employees
Objective 1	Objective 3	Objective 4	Objective 6
Increase alignment to a guaranteed and viable instructional model	Ensure allocation of resources is responsive, accountable, and focused on student growth	Increase and improve school-family connections to develop a more supportive and collaborative environment that promotes equitable outcomes and removes barriers	Align to a common, research-based framework that ensures all students and adults feel supported, respected, and safe
Strategic Initiatives	Strategic Initiatives	Strategic Initiatives	Strategic Initiatives
1a. Create a standards-based scope and sequence for PreK-12 1b. Define and implement a common and aligned instructional model and practices 1c. Design support systems to maximize school-based administrators' instructional leadership capacity	3a. Create a tiered system of school requirements, supports, and accountability metrics which drive the allocation of resources 3b. Implement a needs-based allocation system 3c. Create a system to monitor and assess academic return on investment for current and future programs	4a. Strengthen school-family connectedness through implementation of consistent district-wide strategies that improve communication, collaboration, and belonging Objective 5 Optimize community partnerships to systematically align with BVSD's priorities Strategic Initiatives 5a. Establish a system for strategically managing existing partnerships and building new partnerships 5b. Embrace community assets to ensure meaningful career discovery and postgraduate preparation across all school levels for every student	6a. Define and put into practice culturally responsive principles and best practices that challenge inequity and bias 6b. Develop and implement an employee support system to increase their overall wellness and efficacy in serving students
Objective 2			
Increase fidelity to a tiered system of supports			
Strategic Initiatives			
2a. Expand and increase district-wide implementation of a culturally responsive tiered system of supports 2b. Redefine and complete development of an adaptive assessment framework that informs instruction and aligns with a tiered system of supports across all content areas			

1



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 2019-20 budget include: additional student-centric resources to address student needs in the areas of Special Education, social-emotional support, an increase in employer contributions to the Public Employees' Retirement Association, continuing challenges with the state tax and revenue policies, the impact of decisions made by the legislature, and the investment in hiring and retaining high quality staff through a competitive compensation structure.

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

BVSD began the budget process with the development of a calendar as presented to the Board of Education on December 11, 2018.

In November 2018, Governor Hickenlooper's 2019-20 Colorado state budget proposal indicated an increase to the total pool of K-12 funding, including funds for the growth of the statewide student population and base per pupil revenue, adjusted by the projected inflation of 3.0 percent, and a \$77M buy-down of the Budget Stabilization Factor. Although Colorado enjoys one of the most robust local economies in the country, the fiscal constraints contained within Article X, Section 20 of the Colorado constitution, the state legislature cannot make decisions to allocate the necessary resources to public services to meet the needs of a growing population, crumbling infrastructure and investing for the future.

The impact to BVSD was a projected reduction in the Budget Stabilization Factor (Negative Factor) of \$20.5M. However, during the 2019 legislative session funding was adjusted from this original estimate as the final inflation rate was determined to be 2.7 percent, and the reduction to the Budget Stabilization Factor was implemented at \$100M. The projected net change in funding to BVSD for FY20 is approximately \$19.2M.

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

- Four public budget worksessions with the Board of Education
- Three Board of Education meetings with specific budget agenda topics
- Numerous meetings with district stakeholder groups and the District Leadership Team

These meetings provided 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 2019-20 budget.

Also, district staff maintains a "BVSD Financial Transparency" section within the district's website to present significant amounts of district financial information and links to other data sources with the goal of providing transparency and increasing 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 from January through June provide 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 that are germane to district functions. The board takes public comments into consideration during the budget development process.

Budget Development Process (continued)

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 for discussion and review during a worksession on April 9, 2019, and again as a study item at the regular Board of Education business meeting on April 9, 2019. The 2019-20 Preliminary Budget was developed with the assumption that the operational mill levy would remain constant at 3.709 mills. The rate could be increased by 0.291 mills in accordance with the approved ballot question from November 2016, and be included in the 2019-20 certification of mill levies in December, increasing revenue for the 2019-20 Proposed Budget.

Proposed Budget The proposed budget reflected staff compensation of steps and lanes on salary schedules, a 2.7 percent cost of living adjustment, savings from staff turnover, and a 5.0 percent increase to the district-paid health insurance premium. The proposed budget also incorporated an investment in elementary social-emotional support (counselors), increased support for students with special needs, student learning materials and staff professional development. Further details are included in the "Budget Adjustment Plan" in the Introductory Section of this document.

Budget Adoption After the presentation of the 2019-20 Proposed Budget on May 28, 2019, the Board of Education adopted the 2019-20 budget on June 11, 2019.

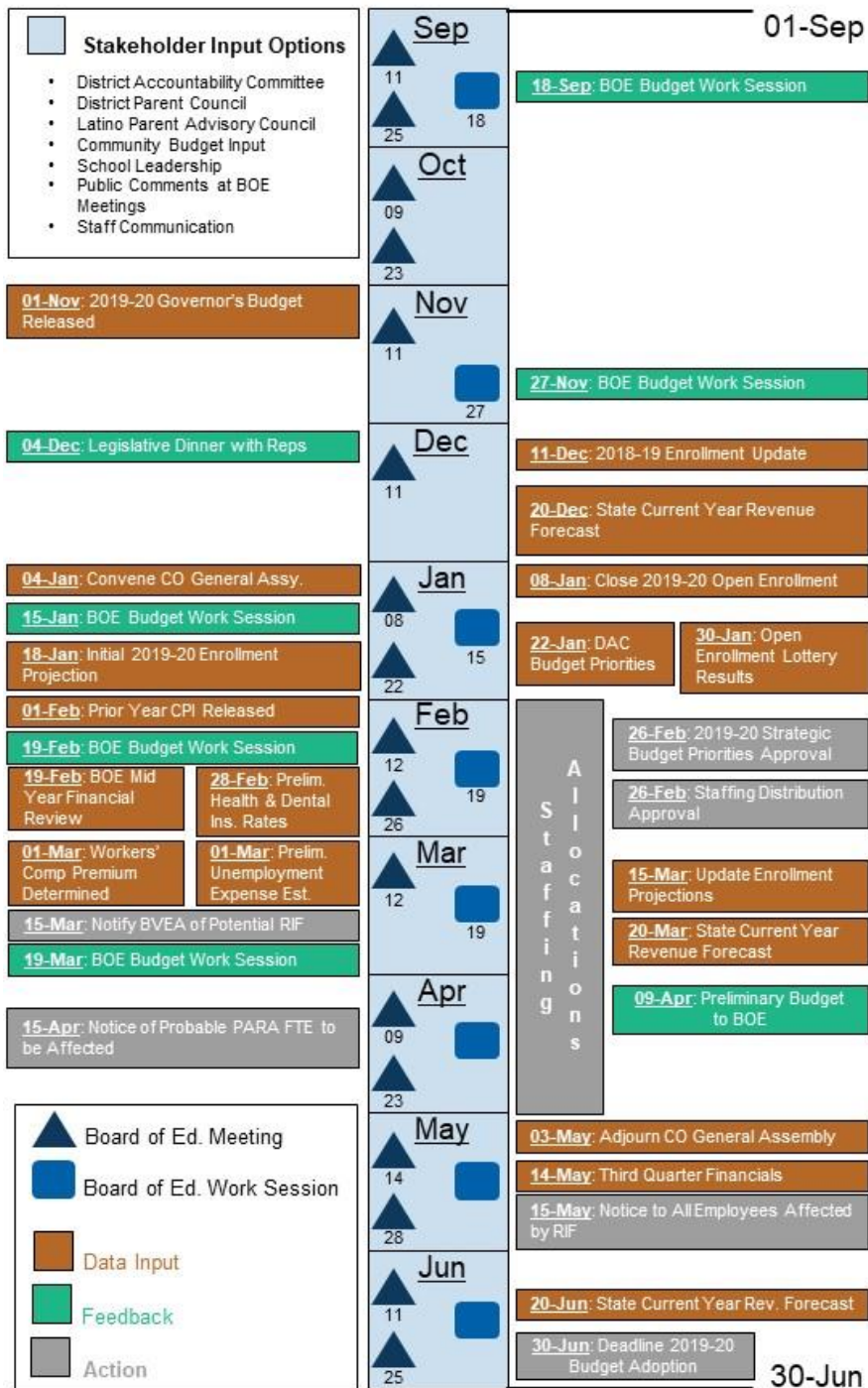
Budget Revision The final phase of budget development is the modification of the June adopted budget based on final 2018-19 financial data and updated enrollment information gained during the first two months of school. This budget development process is consistent with current Colorado statutes that require a proposed budget be presented to the board by June 1 and adopted by June 30. The law provides the opportunity for a board of education to adjust revenues and expenditures through January 31 of the fiscal year. This 2019-20 Revised Budget was adopted on January 28, 2020.

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 adopted 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 largely by the legislative process.

Budget Development Process (continued)

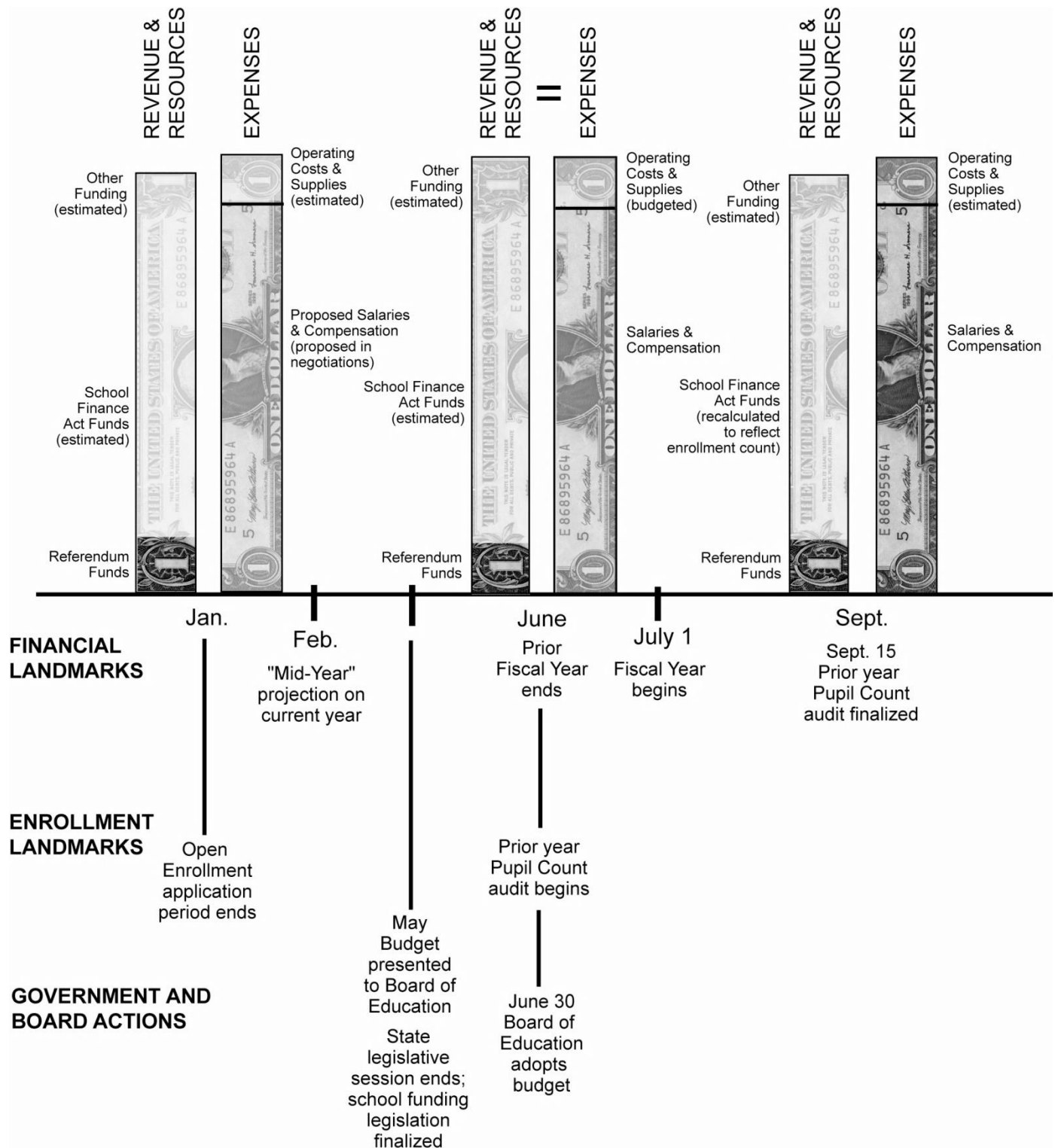
2019-20 Budget Development Milestones



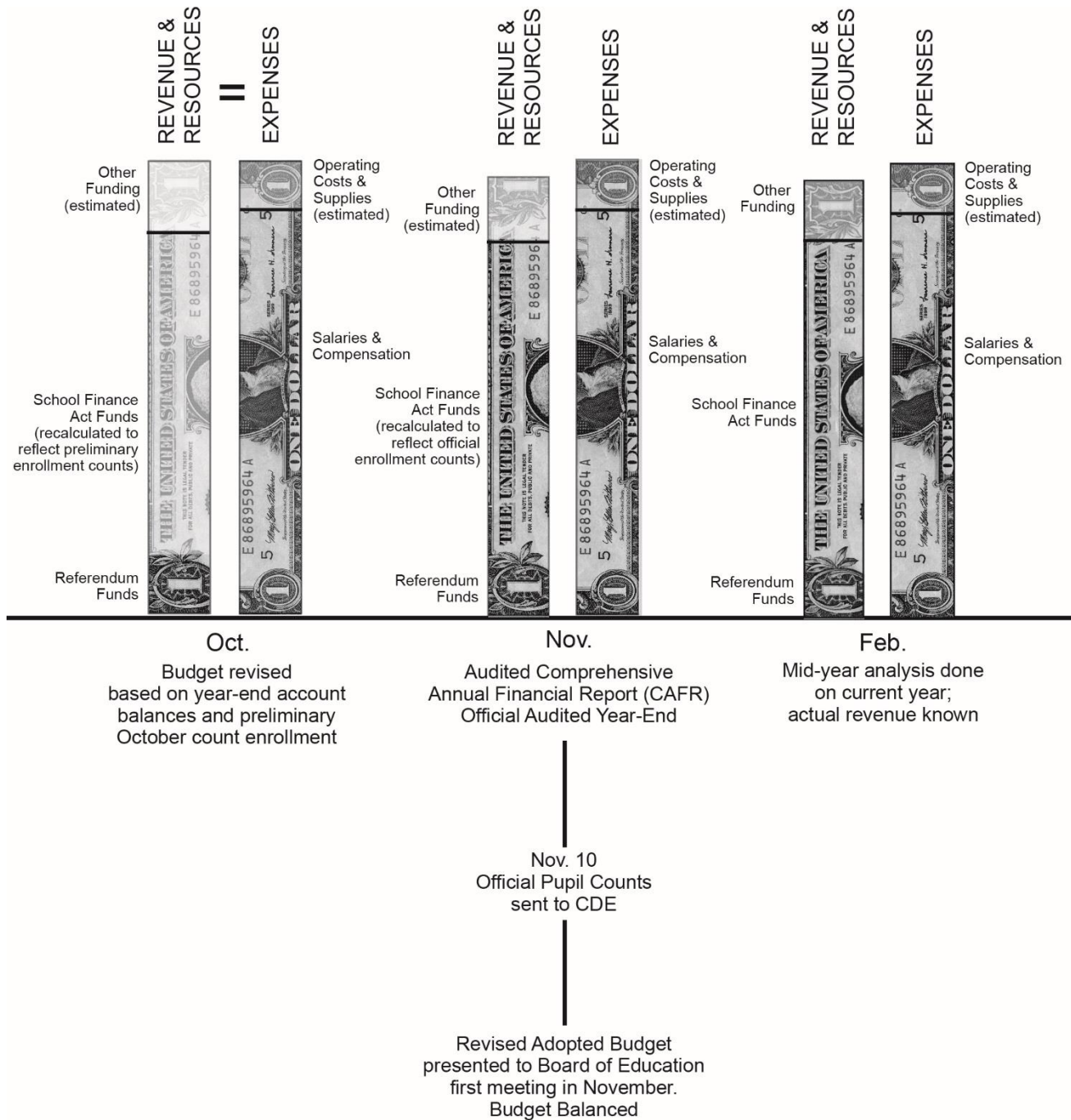
Note: Annual capital expense projects are part of our normal annual budget process outlined in the budget process timeline. The bond projects identified in our Building Fund are only addressed on a long-term basis as the district prepares for future capital bond requests.



Budget Development Timeline



Budget Development Timeline (continued)





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 2019-20 Revised Budget was prepared in compliance with the revenue, expenditure, tax limitation, and reserve requirements of Article X, Section 20 of the State Constitution (TABOR Amendment). This amendment prohibits school districts from increasing taxes, mill levies, revenues, or spending except by statutory defined limits. It 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 Article X, Section 20 of the Colorado 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, 2019, provided no instances of material weaknesses 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 2019, district staff will request authorization from the board to borrow an amount similar to that of 2018-19 from this program for the second half of the 2019-20 fiscal year. All funds will be repaid to the State Treasury by June 30, 2020.

Risk Management

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



Financial Information (continued)

Audit Committee

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

The primary responsibilities of the committee are as follows:

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

Independent Audit

State statutes require an annual audit by independent certified public accountants. During 2015, the district issued an RFP for audit services. Based upon the recommendation of the Audit Committee, the Board of Education approved a contract with CliftonLarsonAllen, LLP to perform the district's audits beginning with the fiscal year ending June 30, 2015. In addition to meeting the requirements set forth in state statutes, the audit is also designed to meet the requirements of the Single Audit Act and OMB Circular A-133. The Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2019, as well as previous fiscal years, can be found on the district's website at: <https://www.bvsd.org/about/financial-transparency/comprehensive-annual-financial-report-cafr>.

Governing Policies

The 2019-20 Revised 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: <https://www.bvsd.org/about/board-of-education/policies>.

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

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

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

Governing Policies (continued)

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

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

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

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

Cash Management/Investment Policy (DFA) - The Board of Education authorizes the superintendent to effectively manage the district's financial assets and to invest all funds not needed immediately. District funds shall be invested in accordance with Colorado statutes.

Revenues from Licensing of School Facilities for Telecommunication Uses (DFB) – As a service to the communities where its various school sites and facilities are located and as a source of revenue to the school district, the Board of Education may license the use of its sites and facilities for the installation, maintenance, and use of telecommunication and low power radio signal equipment owned by third-party entities.

Revenues from State/Federal Tax Sources (DEB/DEC/DFC) - Except for non-categorical state and federal funds received by the school district to support the General Operating Fund budget, other outside funds received for any project requiring the expenditure of school district funds and/or the cooperative use of school district facilities on a regularly scheduled basis shall be brought to the Board of Education for authorization before the project is instituted.

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

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

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

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



Governing Policies (continued)

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

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

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

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

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

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

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

Type and Description of Funds

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

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

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

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

Type and Description of Funds (continued)

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

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

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

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

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

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

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

29 - Colorado Preschool Program Fund: This fund was established by Senate Bill 01-123, concerning the required expenditure of a portion of a school district's per pupil operating revenue for the school district's Colorado Preschool Program. Beginning with FY19, this requirement has been lifted. As a result, this fund was consolidated into the Preschool Fund beginning with the 2018-19 Proposed Budget.)

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.

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.

61 - Operations & Technology Fund: This fund accounts for capital construction, technology, and maintenance. It was developed after voters approved the associated mill levy in November 2016.

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

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

Type and Description of Funds (continued)

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

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

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

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

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

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

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

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

71, 72, and 73 – Private Purpose Trust Fund: Private purpose trust 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 – Student Activities 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
- 25 = Transportation Fund
- 61 = Operations & Technology Fund

Debt Service Fund

- 31 = Bond Redemption Fund

Capital Project Funds

- 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 = Career/Technical
- 5XX = Combination (e.g. K-8, 6-12)
- 6XX = Centralized Administration Departments
- 7XX = Service Centers
(e.g. Transportation, Warehouse)
- 8XX = District-Wide Costs
- 9XX = Charter/Service Centers

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

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



Definition of Account Code Structure (continued)

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

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

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

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

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

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

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

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

Definition of Account Code Structure (continued)

Revenue and Expenditure Accounts

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

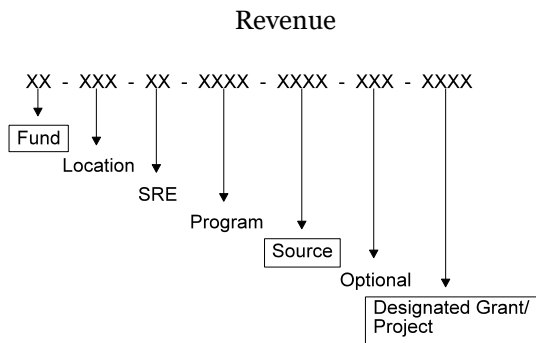
Revenue Dimensions

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

Expenditure Dimensions

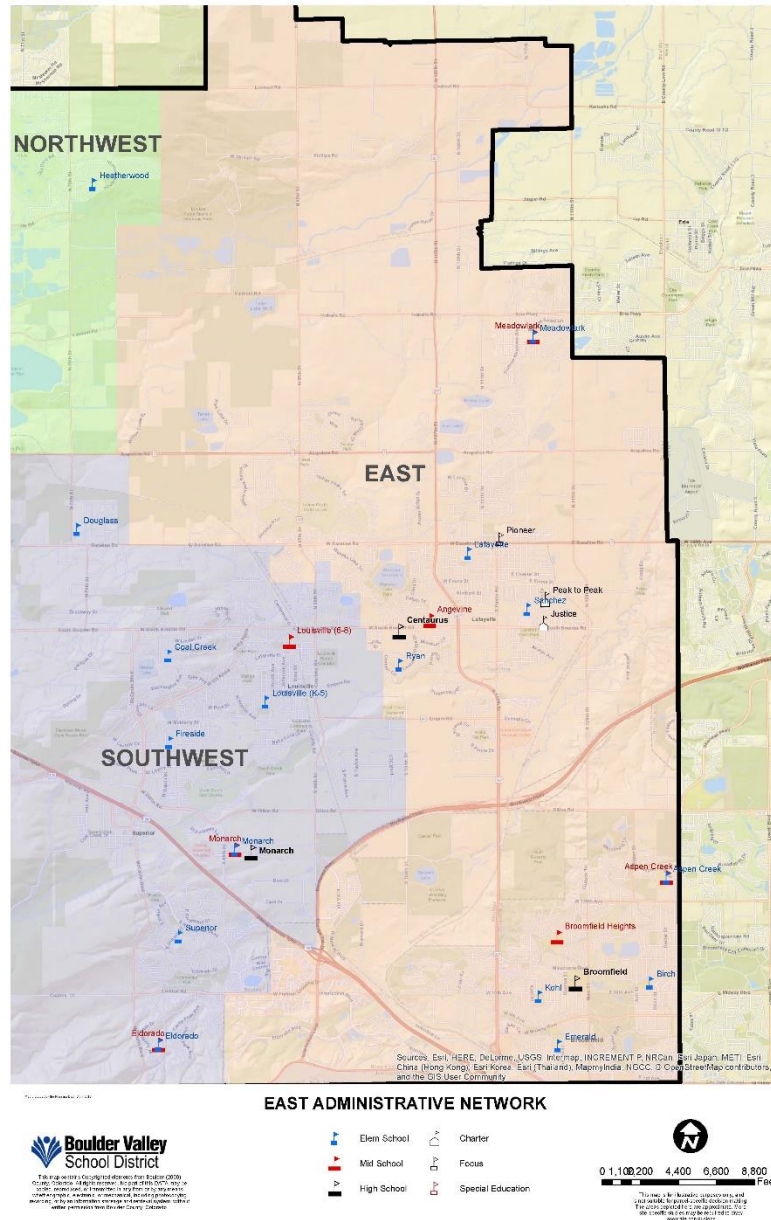
Fund	(2 digits)
Location(required for Charter Schools)(3 digits)	
SRE	(2 digits)
Program	(4 digits)
Object.....	(4 digits)
Job Classification	(3 digits)
Designated Grant/Project	(4 digits)

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



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

East Area Network

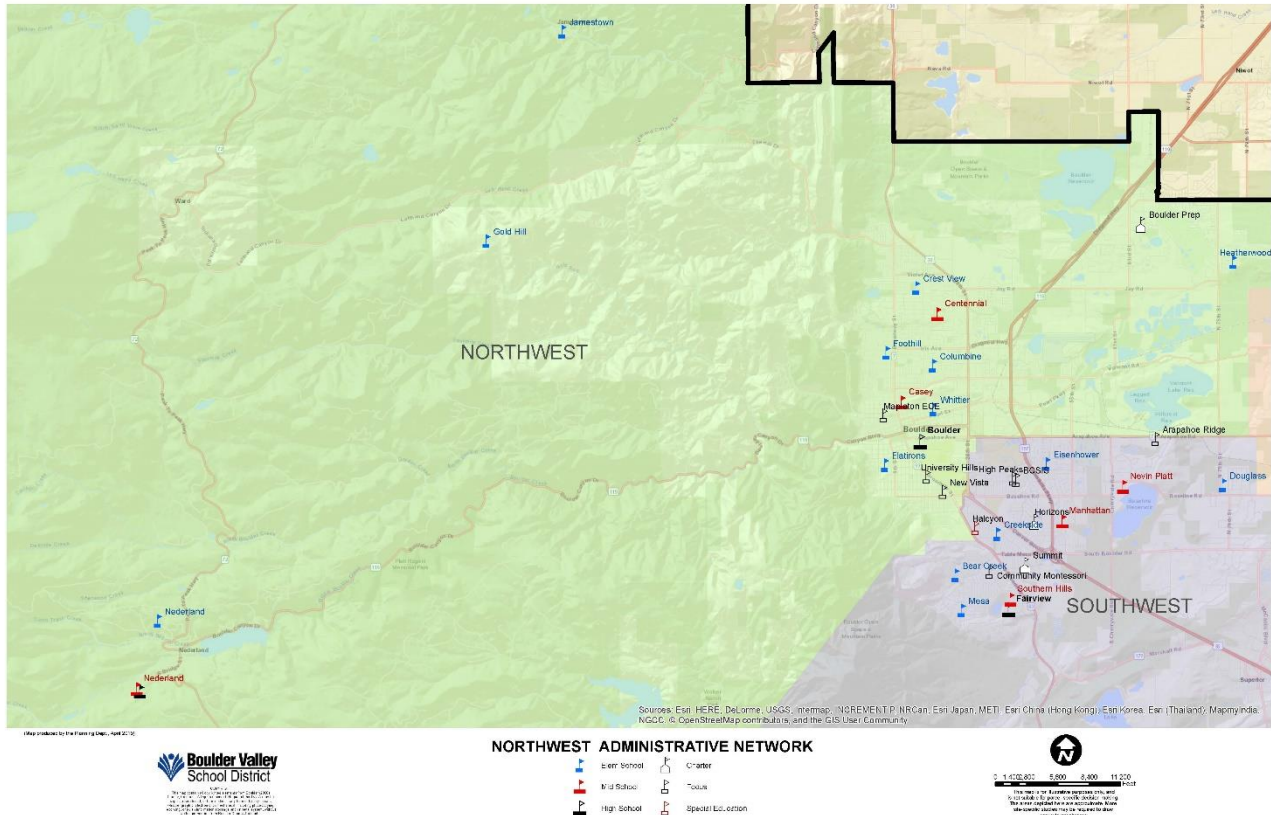


Kohl Elementary
 Emerald Elementary
 Birch Elementary
 Sanchez Elementary
 Lafayette Middle
 Ryan Elementary
 Pioneer Elementary
 Halcyon

Broomfield High
 Centaurus High
 Broomfield Heights
 Angevine Middle
 Meadowlark
 Aspen Creek K-8
 Peak To Peak
 Justice High

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

Northwest Area Network

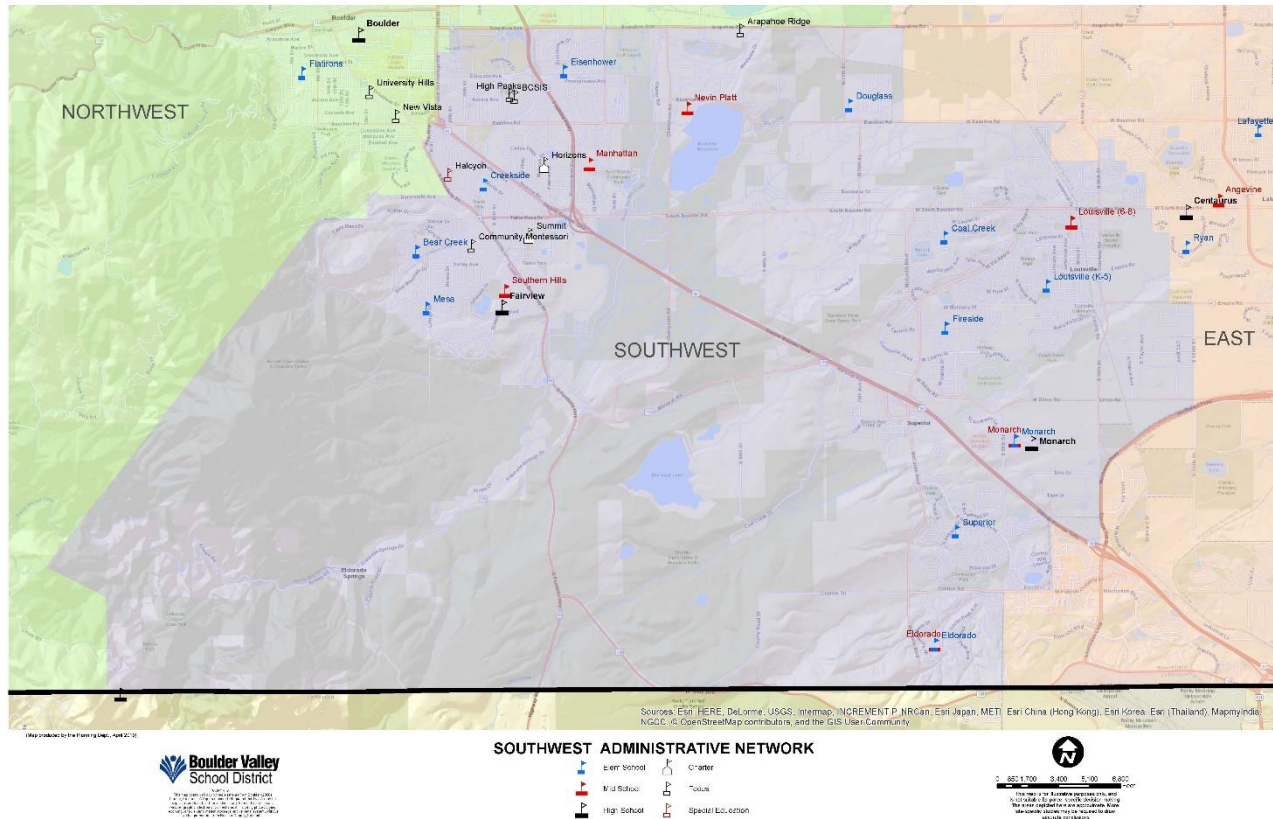


Foothill Elementary
Crest View Elementary
Heatherwood Elementary
Whittier Elementary
Douglass Elementary
Columbine Elementary
Nederland Elementary
Jamestown/Gold Hill
Flatirons Elementary
Mapleton Early Childhood Center

Centennial Middle
Nederland Middle/Senior
New Vista High
Boulder High
Casey Middle
Platt Middle
Manhattan Middle
Boulder Preparatory
Boulder Universal
Arapahoe Ridge
Boulder Tec

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

Southwest Area Network



Superior Elementary
Louisville Elementary
Coal Creek Elementary
Fireside Elementary
Bear Creek Elementary
Mesa Elementary
Creekside Elementary
Community Montessori

University Hill Elementary
High Peaks Elementary
BCSIS
Eisenhower Elementary
Fairview High
Monarch High
Arapahoe Ridge
Boulder Tech

Boulder Universal
Louisville Middle
Southern Hills Middle
Eldorado K-8
Monarch K-8
Summit Middle
Horizont
Mapleton



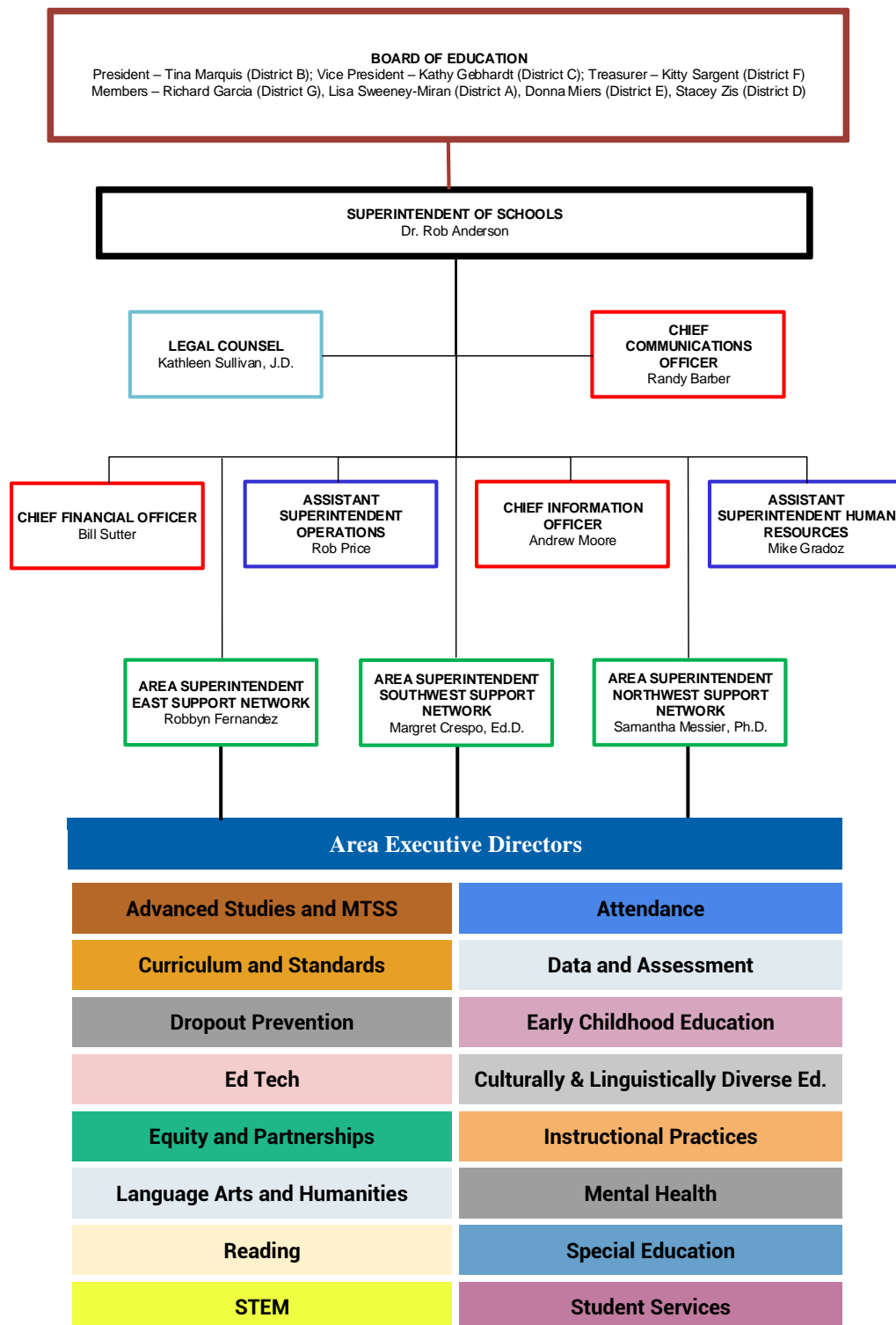


BOULDER VALLEY SCHOOL DISTRICT

OUR SCHOOL DISTRICT

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District Organization



Organizational Structure and Operating Departments

Within the school system, the Superintendent oversees the operations of five divisions – Instructional Services, Information Technology, Operations, Financial Services, and Human Resources. These divisions and their corresponding departments work together to support the instruction and well-being of all students, teachers and staff, and the schools of Boulder Valley School District. In addition, the schools in BVSD are divided into three support networks – East Support Network, Southwest Support Network, and Northwest Support Network. Organized geographically, the support networks allow a decentralized approach to school management and provide schools the opportunity to work more closely together and align resources. Each is managed by an Area Superintendent and supported by an Executive Director.



Loc: 621
Robbyn Fernandez
 Area Superintendent

Nativity Miller
 Area Executive Director

Broomfield HS
 Centaurus
 Halcyon
 Angevine
 Broomfield Heights
 Meadowlark
 Aspen Creek
 Birch
 Kohl
 Emerald
 Lafayette
 Pioneer
 Ryan
 Sanchez
 Justice
 Peak to Peak



Loc: 622
Margaret Crespo
 Area Superintendent

Michele Deberry
 Area Executive Director

Arapahoe Ridge
 Boulder TEC
 Fairview
 Monarch HS
 Boulder Universal
 Louisville MS
 Southern Hills
 Eldorado
 Monarch K-8
 Bear Creek
 BCSIS
 Coal Creek
 Community Montessori
 Creekside
 Eisenhower
 Fireside
 High Peaks
 Louisville ES
 Mesa
 Superior
 University Hill
 Summit
 Horizons



Loc: 623
Sam Messier
 Area Superintendent

Ginny Vidulich
 Area Executive Director

Boulder
 Nederland MSHS
 New Vista
 Casey
 Centennial
 Platt
 Manhattan
 Columbine
 Crest View
 Douglass
 Flatirons
 Foothill
 Gold Hill
 Heatherwood
 Jamestown
 Mapleton
 Nederland ES
 Whittier
 Boulder Prep



Organizational Structure and Operating Departments (continued)

Administrative Personnel

Superintendent **Dr. Rob Anderson**

Legal Counsel **Kathleen Sullivan**

Communications

Chief Communications Officer **Randy Barber**

Area Superintendent East Network **Robbyn Fernandez**

Area Executive Director Nativity Miller

Director Parent & Family Partnerships Ari Gerzon-Kessler

Executive Director Early Childhood Education/3-3rd Kimberly Bloemen

Director Early Childhood Education Theresa Clements

Executive Director Special Education Dennis Rastatter

Director Special Education Michelle Brenner/Eric Warneke

Director Special Education Scott Parks

Director Special Education Joy Larson

Director Special Education (Special Programs) Matt Dudek

Director Language Arts & Humanities Angel Stobaugh

Director Advanced Studies & MTSS Maia Jourgensen

Director Curriculum & Standards Kyle Addington

Director Scheduling Specialists & District Events Roy Holloway

Area Superintendent Southwest Network **Margaret Crespo**

Area Executive Director Michele DeBerry

Director Health Services & Medicaid Stephanie Faren

Director Student Support Tammy Lawrence

Asst. Director Student Support Kathryn Romero

Director Student Services Mike Lowe

Director Reading Michelle Qazi

Director STEM Kelly Sain

Director Instructional Practices Jennifer Korb

Director Culturally & Linguistically Diverse Education..... Kristin Nelson-Steinhoff

Director Career & Technical Education Arlie Huffman

Area Superintendent Northwest Network **Sam Messier**

Area Executive Director Ginny Vidulich

Director STEM Jackie Weber

Director Curriculum & Standards Jennifer Garfield

Director Instructional Practices Kiffany Lychock

Assessment & Program Evaluation

Executive Director **Jonathan Dings**

Asst. Director Research & Development Brigitte Mutter

Human Resources

Assistant Superintendent Human Resources **Mike Gradoz**

Director Human Resources Melissa Ribordy

Director Human Resources Russ Bennett

Director Human Resources Jeanne Aguilar

Director Human Resources Steve Landrigan

Director Human Resources Katie Mills

Organizational Structure and Operating Departments (continued)

Administrative Personnel (continued)

Operational Services

Assistant Superintendent Operations	Rob Price
Executive Director Bond Planning & Engineering	Scott Stevens
Director Educational Facilities Planning	David Eggen
Director Food Services	Ann Cooper
Director Facilities	Molly McLoughlin
Director Transportation (Interim).....	Anthony Skala
Director Security	Brendan Sullivan

Business Services

Chief Financial Officer	Bill Sutter
Executive Director Community Schools Program	Renee Williams
Director Accounting	Justin Petrone
Director Budget	Kari Albright
Director Supply Chain Management	Ryan Harter
Director Student Enrollment	Mike Wilcox
Director Grants & Federal Programs	Bee Valacek

Information Technology

Chief Information Officer	Andrew Moore
Director Vendor Relations/E*rate/Budget	Matt Elder
Director Project Management	Maria Wilson
Director Hardware Services	Megan Banola
Director Service Delivery	Rose Foster
Director IT Applications & Digital Strategy	Sean McDermid





BOULDER VALLEY SCHOOL DISTRICT

OUR SCHOOLS

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School Leadership

(Grouped by level and alphabetical order by school)

Elementary Schools (K-5)	Address	Phone Number	Principal	# of Students Enrolled
BCSIS (Boulder Community School of Integrated Studies)	3995 E. Aurora, Boulder, CO 80303	720-561-6500	Phil Katsampes	307
Bear Creek	2500 Table Mesa Dr., Boulder, CO 80305	720-561-3500	Tanner Dayhoff	400
Birch	1035 Birch, Broomfield CO 80020	720-561-8800	Tanya Santee	345
Coal Creek	801 W. Tamarisk St., Louisville, CO 80027	720-561-4500	Brian Munoz	389
Columbine	3130 Repplier Dr., Boulder, CO 80304	720-561-2500	Bianca Gallegos	449
Community Montessori	805 Gillaspie Dr., Boulder, CO 80305	720-561-3700	Shannon Minch	252
Creekside	3740 Martin Dr., Boulder, CO 80303	720-561-3800	Francine Eufemia	336
Crest View	1897 Sumac Ave., Boulder, CO 80304	720-561-5461	Hollene Davis	536
Douglass	840 75 th St., Boulder, CO 80303	720-561-5541	Jonathan Wolfer	381
Eisenhower	1220 Eisenhower Dr., Boulder, CO 80303	720-561-6700	Brady Stroup	402
Emerald	755 W. Elmhurst Pl., Broomfield, CO 80020	720-561-8500	Samara Williams	374
Fireside	845 W. Dahlia St., Louisville, CO 80027	720-561-7900	Christa Keppler	437
Flatirons	1150 7 th St., Boulder, CO 80302	720-561-4600	Scott Boesel	211
Foothill	1001 Hawthorne Ave., Boulder, CO 80304	720-561-2600	Nick Vanderpol	456
Gold Hill	890 Main St., Gold Hill, CO 80302	720-561-5940	Josh Baldner	20
Heatherwood	7750 Concord Dr., Boulder, CO 80301	720-561-6900	Genna Jaramillo	267
High Peaks	3995 E. Aurora, Boulder, CO 80303	720-561-6500	Jeannie Tynecki	296
Jamestown	111 Mesa St., Jamestown, CO 80455	720-561-6020	Scott Boesel	20
Kohl	1000 W. 10 th Ave., Broomfield, CO 80020	720-561-8600	Geoff Sandfort	356
Lafayette	101 N. Bermont Ave., Lafayette, CO 80026	720-561-8900	Stephanie Jackman	472
Louisville	400 Hutchinson St., Louisville, CO 80027	720-561-7200	Jeff Miller	516
Mesa	1575 Lehigh St., Boulder, CO 80303	720-561-3000	Josh Baldner	261
Nederland	#1 N. Sundown Trail, Nederland, CO 80466	720-561-4800	Laurel Reckert	226
Escuela Bilingüe Pioneer	101 Baseline Rd., Lafayette, CO 80026	720-561-7800	Guillermo Medina	434
Ryan	1405 Centaur Village Dr., Lafayette, CO 80026	720-561-7000	Cameo DeDominces	497
Sanchez International	655 Sir Galahad Dr., Lafayette, CO 80026	720-561-7300	Joel Rivera	302
Superior	1800 S. Indiana St., Superior, CO 80027	720-561-4100	Kent Cruger	434
University Hill	956 16 th St., Boulder, CO 80302	720-561-5416	Ina Rodriguez-Myer	416
Whittier International	2008 Pine St., Boulder, CO 80302	720-561-5431	Sarah Oswick	378
Total				10,170

Schools

29 Elementary Schools

4 K-8 Schools

8 Middle Schools

1 Middle/Senior High School

7 Senior High Schools

5 Charter Schools

1 Online School (Boulder Universal)

55 Total Schools



School Leadership (continued)

K-8, Middle/Senior, & K-12	Address	Phone Number	Principal	# of Students Enrolled
Aspen Creek K-8	Aspen Creek Dr., Broomfield, CO 80020	720-561-8000	Jennifer Bedford	822
Eldorado K-8	3351 S. Indiana St., Superior, CO 80027	720-561-4400	John Kiemele	815
Meadowlark	2300 Meadow Sweet Lane, Erie, CO 80516	720-561-5446	Brent Caldwell	646
Monarch K-8	263 Campus Dr., Louisville, CO 80027	720-561-4000	Robin Techmanski	721
Nederland Middle/Senior	597 County Rd 130, Nederland, CO 80466	720-561-4900	Rick Elertson	219
Boulder Universal	http://bou.bvdsd.org	720-561-5500	Eric Moroye	75
Total				3,298

Middle Schools (6-8)			Principal	
Angevine	1150 S. Boulder Rd., Lafayette, CO 80026	720-561-7100	Mike Medina	684
Broomfield Heights	1555 Daphne St., Broomfield, CO 80020	720-561-8400	Erin Hinkle	562
Casey	1301 High St., Boulder, CO 80304	720-561-2700	Justin McMillan	634
Centennial	2205 Norwood Ave., Boulder, CO 80304	720-561-5441	John McCluskey	635
Louisville	1341 Main St., Louisville, CO 80027	720-561-7400	Chris Meyer	653
Manhattan School of Arts & Academics	290 Manhattan Dr., Boulder, CO 80303	720-561-6300	John Riggs	539
Platt	6096 Baseline Rd., Boulder, CO 80303	720-561-5536	Brooke Daerr	532
Southern Hills	1500 Knox Dr., Boulder, CO 80305	720-561-3400	John White	529
Total				4,768

High Schools (9-12)			Principal	
Arapahoe Campus	6600 E. Arapahoe Ave., Boulder, CO 80303	720-561-5220	Joan Bludorn	142
Boulder	1604 Arapahoe Ave., Boulder, CO 80302	720-561-2200	James Hill	2,133
Broomfield	#1 Eagle Way, Broomfield, CO 80020	720-561-8100	Ginger Ramsey	1,549
Centaurus	10300 S. Boulder Rd., Lafayette, CO 80026	720-561-7500	Dan Ryan	1,436
Fairview	1515 Greenbriar Blvd., Boulder, CO 80305	720-561-3100	Donald Stensrud	2,121
Monarch	329 Campus Dr., Louisville, CO 80027	720-561-4200	Neil Anderson	1,653
New Vista	700 20 th St., Boulder, CO 80302	720-561-8700	Kirk Qutter	324
Total				9,358

Charter Schools			Principal	
Boulder Preparatory High	5075 Chaparral Ct., Boulder, CO 80301	303-545-6186	Lili Adeli	106
Horizons K-8	4545 Sioux Dr., Boulder, CO 80303	720-561-3600	Lucas Ketzer	348
Justice High	805 Excalibur, Lafayette, CO 80026	720-328-4864	TJ Cole	97
Peak to Peak K-12	800 Merlin Dr., Lafayette, CO 80026	303-453-4600	Melissa Christensen	1,450
Summit Middle	4655 Hanover Ave., Boulder, CO 80503	720-561-3900	Adam Galvin	359
Total				2,360

Other (Contracted, CPP, PreSchool, SPED, Halycon) **764**

Total District Enrollment **30,718**

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

<http://www.cde.state.co.us/schoolview/performance>

Our Schools

Elementary Schools (K-5)

Bear Creek Elementary

<http://bce.bvdsd.org>

Projected Enrollment: 400

119 BEAR CREEK ELEMENTARY			
	Staff	Total Budget \$3,342,698 non-SRA	SRA
Regular Education:	21.919	2,272,021	\$ 23,730
Special Education:	4.490	283,375	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	4,832	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.269	11,935	-
Student Services:	1.000	97,192	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	119,369	-
School Administration:	3.125	285,873	2,700
Operations and Maintenance:	2.000	131,846	2,500
Health Room:	0.500	20,367	-
Utilities:	-	86,958	-
TOTALS:	34.303	\$ 3,313,768	\$ 28,930

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	398	433	454	446	456	408	406	371	349	340
BVSD OE-Out	45	44	46	51	54	36	44	56	60	53
BVSD OE-In	42	29	35	43	43	44	44	57	69	79
Placements-Out	2	2	4	3	4	1	0	0	1	0
Placements-In	10	11	7	1	0	1	1	2	0	0
Out of District	0	0	2	2	0	0	4	4	1	1

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	0% 1
African American	1% 2	1% 3	1% 3	0% 2	0% 2	1% 3	0% 2	1% 2	1% 2	0% 1
Caucasian	75% 299	78% 332	79% 352	77% 337	78% 343	76% 316	78% 322	75% 295	72% 271	78% 280
Asian	10% 41	8% 35	7% 32	7% 32	10% 30	7% 31	7% 29	8% 32	10% 39	8% 30
Hispanic	5% 21	4% 19	5% 22	6% 26	5% 22	5% 19	4% 17	6% 23	7% 28	6% 22
Native Hawaiian	0% 0	0% 0	0% 0	0% 1	0% 0	0% 0	0% 0	0% 1	0% 1	0% 1
Multi	9% 37	8% 36	9% 39	9% 40	10% 44	12% 48	11% 44	10% 38	10% 36	9% 32

Gender

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	50% 201	49% 209	50% 225	51% 223	49% 218	48% 202	50% 207	48% 186	50% 189	47% 173
Male	50% 199	51% 216	50% 223	49% 215	51% 223	52% 215	50% 207	52% 205	50% 189	53% 194

Special Programs

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	4% 14	3% 12	2% 10	3% 11	1% 5	2% 7	2% 7	3% 13	2% 8	2% 9
Free/Reduced Lunch	2% 9	2% 8	3% 13	4% 16	3% 15	4% 15	3% 14	4% 16	3% 10	4% 13
SPED	9% 34	8% 34	9% 39	5% 22	4% 18	6% 25	4% 15	5% 19	5% 19	5% 18
504	2% 8	3% 11	1% 5	1% 4	1% 5	1% 4	1% 6	1% 3	0% 1	0% 1



Our Schools (continued)

Elementary Schools (K-5) (continued)

Boulder Community School of Integrated Studies (BCSIS)

<http://bcsis.bvsd.org>

Projected Enrollment: 307

161 INTEGRATED STUDIES-BCSIS			
	Staff	Total Budget \$2,514,764 non-SRA	SRA
Regular Education:	16.294	1,689,288	\$ 17,704
Special Education:	2.000	213,144	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	3,514	-
English Language Development:	0.250	27,792	-
Talented & Gifted Education:	0.196	8,603	-
Student Services:	0.500	47,314	-
Instructional Staff Support:	-	-	2,901
Library Services:	0.500	49,154	-
School Administration:	3.000	306,191	3,537
Operations and Maintenance:	1.250	82,064	2,003
Health Room:	0.500	24,574	-
Utilities:	-	36,981	-
TOTALS:	24.490	\$ 2,488,619	\$ 26,145

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	0	0	0	0	0	0	0	0	0	0
BVSD OE-Out	0	0	0	0	0	0	0	0	0	0
BVSD OE-In	304	303	302	303	296	302	287	279	287	295
Placements-Out	0	0	0	0	0	0	0	0	0	0
Placements-In	0	1	1	1	0	0	0	1	0	0
Out of District	3	2	1	3	5	5	6	5	6	5

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 0	0% 0	0% 1	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
African American	1% 3	1% 2	1% 2	1% 3	1% 4	1% 4	1% 2	1% 2	0% 1	1% 2
Caucasian	82% 253	82% 252	81% 247	81% 250	81% 245	83% 254	85% 251	84% 246	84% 248	83% 250
Asian	2% 5	2% 7	2% 6	1% 4	2% 3	1% 3	1% 3	3% 9	4% 11	3% 12
Hispanic	8% 25	8% 24	9% 27	11% 33	10% 31	9% 29	8% 23	7% 21	7% 22	7% 22
Native Hawaiian	0% 1	0% 1	0% 1	1% 2	1% 2	1% 2	0% 0	0% 1	0% 1	0% 0
Multi	7% 20	7% 20	7% 20	5% 16	5% 16	5% 15	5% 14	5% 15	4% 12	5% 14

Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	51% 157	49% 149	49% 149	52% 160	50% 150	46% 142	46% 136	48% 140	50% 148	52% 155
Male	49% 150	51% 157	51% 155	48% 149	50% 151	54% 165	54% 158	52% 154	50% 147	48% 145

Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	1% 4	1% 4	3% 8	3% 10	4% 11	3% 10	2% 5	3% 10	3% 8	3% 9
Free/Reduced Lunch	13% 40	14% 43	12% 36	16% 48	19% 56	17% 53	18% 53	18% 52	18% 53	20% 59
SPED	15% 46	13% 39	12% 37	13% 39	11% 34	11% 34	9% 25	12% 34	11% 31	8% 23
504	3% 10	4% 12	3% 9	3% 9	2% 5	2% 7	2% 5	2% 6	1% 3	0% 1

Our Schools (continued)

Elementary Schools (K-5) (continued)

Birch Elementary

<http://bie.bvdsd.org>

Projected Enrollment: 345

120 BIRCH ELEMENTARY			
	Staff	Total Budget \$3,483,472 non-SRA	SRA
Regular Education:	21.749	2,194,502	\$ 34,580
Special Education:	4.839	385,383	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	4,391	-
English Language Development:	1.000	111,163	-
Talented & Gifted Education:	0.245	10,870	-
Student Services:	1.000	97,192	-
Instructional Staff Support:	-	-	6,859
Library Services:	1.000	118,766	-
School Administration:	3.250	289,455	-
Operations and Maintenance:	2.000	133,722	3,226
Health Room:	0.500	22,077	-
Utilities:	-	71,286	-
TOTALS:	35.583	\$ 3,438,807	\$ 44,665

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	342	347	369	368	344	340	329	344	369	415
BVSD OE-Out	98	92	106	111	90	93	89	86	76	92
BVSD OE-In	31	34	41	40	33	35	42	45	55	48
Placements-Out	6	7	7	7	4	4	2	3	3	1
Placements-In	13	10	14	16	17	11	11	12	11	15
Out of District	65	54	61	56	66	52	43	29	26	30

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 0	0% 1	0% 1	0% 1	1% 3	1% 5	1% 3	1% 3	2% 7	1% 3
African American	1% 2	2% 7	1% 4	1% 2	2% 6	2% 7	2% 7	2% 5	1% 4	1% 5
Caucasian	67% 232	68% 230	67% 248	67% 245	63% 228	64% 218	69% 229	69% 231	65% 245	68% 281
Asian	5% 18	5% 17	6% 22	6% 23	5% 23	5% 16	3% 11	4% 13	3% 11	4% 12
Hispanic	24% 84	24% 83	23% 85	23% 85	24% 88	24% 83	22% 72	19% 64	22% 84	21% 86
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	3% 9	2% 8	3% 11	3% 12	4% 16	3% 10	3% 11	5% 17	7% 25	7% 28

Gender

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	52% 180	50% 174	50% 185	50% 185	49% 180	51% 173	50% 168	52% 174	50% 188	49% 203
Male	48% 165	50% 172	50% 186	50% 183	51% 184	49% 166	50% 165	48% 159	50% 188	51% 212

Special Programs

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	12% 41	12% 40	13% 50	14% 53	13% 49	10% 33	8% 27	9% 31	9% 35	9% 38
Free/Reduced Lunch	25% 85	34% 117	27% 102	33% 123	43% 158	36% 122	32% 108	31% 103	32% 120	29% 120
SPED	17% 57	16% 57	14% 53	14% 50	13% 48	14% 49	13% 44	13% 42	11% 43	11% 46
504	3% 9	1% 5	2% 7	2% 6	1% 3	1% 4	0% 1	1% 2	1% 4	1% 3



Our Schools (continued)

Elementary Schools (K-5) (continued)

Coal Creek Elementary

<http://cce.bvdsd.org/>

Projected Enrollment: 389

158 COAL CREEK ELEMENTARY			
	Staff	Total Budget \$3,442,948 non-SRA	SRA
Regular Education:	21.673	2,262,049	\$ 24,092
Special Education:	5.248	375,919	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	4,832	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.259	11,492	-
Student Services:	1.000	97,192	-
Instructional Staff Support:	-	-	2,800
Library Services:	1.000	68,900	-
School Administration:	3.125	343,778	1,100
Operations and Maintenance:	2.000	142,010	4,488
Health Room:	0.500	23,985	-
Utilities:	-	80,311	-
TOTALS:	34.805	\$ 3,410,468	\$ 32,480

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	441	469	467	455	471	478	477	472	464	469
BVSD OE-Out	91	94	92	84	81	87	95	100	84	95
BVSD OE-In	29	35	42	43	36	40	49	63	75	82
Placements-Out	6	8	9	4	9	11	7	8	10	6
Placements-In	11	3	4	1	0	0	0	0	0	0
Out of District	8	8	7	8	9	7	7	7	8	14

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 1	0% 1	0% 1	1% 3	1% 3	0% 2	0% 2	0% 1	0% 1	0% 0
African American	0% 1	0% 2	0% 1	1% 4	0% 2	0% 1	0% 2	1% 4	0% 2	0% 2
Caucasian	79% 307	80% 327	83% 346	82% 344	82% 349	83% 355	83% 358	80% 364	82% 385	83% 384
Asian	3% 13	3% 13	3% 12	4% 15	3% 14	3% 13	3% 15	3% 14	3% 16	3% 16
Hispanic	10% 37	10% 42	7% 30	6% 24	6% 26	7% 29	5% 23	8% 34	7% 33	8% 35
Native Hawaiian	0% 0	0% 0	0% 0	0% 1	0% 1	0% 1	0% 0	0% 0	0% 0	0% 0
Multi	8% 30	6% 25	6% 26	6% 26	7% 31	6% 26	7% 31	8% 36	6% 30	6% 27

Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	50% 194	48% 196	50% 207	51% 214	53% 227	51% 219	46% 197	49% 222	49% 227	50% 233
Male	50% 195	52% 214	50% 209	49% 203	47% 199	49% 208	54% 234	51% 231	51% 240	50% 231

Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	1% 3	1% 5	0% 2	0% 0	0% 2	1% 3	1% 4	1% 4	1% 5	1% 6
Free/Reduced Lunch	8% 31	10% 40	6% 27	10% 40	11% 45	9% 40	7% 30	10% 44	6% 30	7% 33
SPED	11% 44	12% 49	10% 42	8% 35	9% 37	9% 40	7% 29	6% 28	7% 35	7% 34
504	1% 3	1% 5	1% 3	1% 5	1% 6	1% 6	1% 4	0% 2	1% 3	0% 1

Our Schools (continued)

Elementary Schools (K-5) (continued)

Columbine Elementary

<http://columbineelementary.org>

Projected Enrollment: 449

124 COLUMBINE ELEMENTARY			
	Staff	Total Budget \$4,754,647 non-SRA	SRA
Regular Education:	26.327	2,667,608	\$ 54,956
Special Education:	3.953	369,661	500
Vocational Education:	-	-	-
Extra Curricular Education:	-	6,150	-
English Language Development:	5.250	586,259	-
Talented & Gifted Education:	0.813	76,725	500
Student Services:	1.000	95,432	-
Instructional Staff Support:	-	-	3,398
Library Services:	1.000	135,717	-
School Administration:	4.250	407,206	9,426
Operations and Maintenance:	2.500	168,591	7,350
Health Room:	0.500	23,760	-
Utilities:	-	141,408	-
TOTALS:	45.593	\$ 4,678,517	\$ 76,130

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	617	617	650	697	670	659	651	621	616	565
BVSD OE-Out	220	224	234	287	260	274	285	293	304	290
BVSD OE-In	47	61	74	79	82	77	75	77	62	87
Placements-Out	9	16	19	18	11	12	7	7	7	9
Placements-In	18	22	15	11	0	4	5	5	8	4
Out of District	3	4	2	2	1	3	2	3	7	7

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 0	0% 1	0% 1	1% 3	1% 3	0% 2	1% 4	1% 5	1% 5	1% 4
African American	1% 3	1% 4	1% 4	1% 5	1% 4	1% 3	1% 5	2% 7	2% 7	1% 3
Caucasian	40% 178	39% 177	37% 180	37% 181	37% 176	33% 149	30% 132	24% 100	22% 88	17% 61
Asian	2% 9	2% 9	3% 13	2% 12	2% 18	3% 14	3% 14	4% 16	4% 16	4% 13
Hispanic	53% 237	54% 245	55% 268	55% 268	56% 272	59% 270	62% 269	67% 280	70% 277	77% 282
Native Hawaiian	0% 0	0% 0	0% 0	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	5% 23	4% 20	4% 17	3% 16	2% 9	4% 16	3% 12	2% 7	1% 5	1% 5
Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	50% 223	52% 238	50% 241	50% 242	52% 252	52% 234	53% 229	51% 213	52% 208	52% 191
Male	50% 227	48% 218	50% 242	50% 244	48% 230	48% 220	47% 207	49% 202	48% 190	48% 177
Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	45% 201	45% 206	50% 242	49% 239	52% 253	56% 256	61% 268	67% 279	66% 262	78% 288
Free/Reduced Lunch	55% 248	59% 269	51% 248	59% 286	64% 309	69% 313	61% 265	64% 267	73% 292	75% 275
SPED	15% 67	14% 63	13% 64	12% 59	12% 56	11% 51	10% 42	10% 40	10% 40	10% 37
504	2% 8	2% 8	1% 6	2% 10	2% 9	1% 4	1% 4	1% 5	1% 2	0% 1



Our Schools (continued)

Elementary Schools (K-5) (continued)

Community Montessori

<http://cme.bvsd.org/Pages/default.aspx>

Projected Enrollment: 252

193 COMMUNITY MONTESSORI			
	Staff	Total Budget \$2,624,364 non-SRA	SRA
Regular Education:	15.590	1,591,467	\$ 19,651
Special Education:	2.000	211,937	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	3,074	-
English Language Development:	1.000	111,403	-
Talented & Gifted Education:	0.169	6,233	-
Student Services:	1.000	85,269	-
Instructional Staff Support:	-	-	3,115
Library Services:	0.500	42,951	-
School Administration:	3.000	315,834	1,335
Operations and Maintenance:	2.000	126,879	2,254
Health Room:	0.500	22,990	-
Utilities:	-	79,972	-
TOTALS:	25.759	\$ 2,598,009	\$ 26,355

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	0	0	0	0	0	0	0	0	0	0
BVSD OE-Out	0	0	0	0	0	0	0	0	0	0
BVSD OE-In	228	228	228	235	245	254	241	228	243	236
Placements-Out	0	0	0	0	0	0	0	0	0	0
Placements-In	0	6	5	2	1	1	0	0	0	0
Out of District	24	20	15	13	16	14	11	6	8	11

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	1% 2	0% 1	1% 2
African American	2% 4	2% 5	2% 6	2% 5	1% 3	1% 2	1% 2	0% 0	0% 0	0% 0
Caucasian	67% 169	68% 167	69% 171	68% 171	70% 184	68% 183	66% 169	62% 154	60% 153	64% 160
Asian	5% 13	6% 14	5% 12	3% 8	5% 10	7% 18	7% 19	10% 25	10% 26	10% 25
Hispanic	17% 42	18% 46	17% 41	18% 44	16% 43	16% 44	18% 45	20% 49	20% 52	18% 45
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	9% 23	9% 22	7% 18	9% 23	8% 22	8% 22	8% 20	8% 19	10% 25	7% 17
Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	49% 123	49% 124	50% 124	53% 134	49% 129	48% 128	48% 122	46% 114	47% 121	48% 119
Male	51% 129	51% 130	50% 124	47% 117	51% 133	52% 141	52% 133	54% 135	53% 136	52% 130
Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	15% 38	19% 47	19% 46	17% 42	15% 39	13% 35	16% 42	19% 47	19% 48	17% 43
Free/Reduced Lunch	21% 53	23% 58	18% 44	17% 42	17% 45	19% 50	22% 56	26% 64	24% 62	21% 52
SPED	17% 43	14% 36	13% 31	8% 19	6% 16	6% 16	7% 18	8% 21	5% 13	8% 20
504	2% 4	2% 6	2% 5	1% 2	2% 4	1% 3	1% 2	2% 4	0% 1	0% 0

Our Schools (continued)

Elementary Schools (K-5) (continued)

Creekside Elementary

<http://cre.bvsvd.org/>

Projected Enrollment: 336

164 CREEKSIDE ELEMENTARY			
	Staff	Total Budget \$3,535,986 non-SRA	SRA
Regular Education:	20.901	2,092,645	\$ 21,334
Special Education:	7.138	503,027	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	3,952	-
English Language Development:	1.500	168,071	-
Talented & Gifted Education:	0.219	9,611	150
Student Services:	1.000	106,523	800
Instructional Staff Support:	-	-	4,300
Library Services:	0.500	66,198	500
School Administration:	3.125	298,830	9,571
Operations and Maintenance:	2.000	131,184	5,800
Health Room:	0.500	25,133	-
Utilities:	-	88,357	-
TOTALS:	36.883	\$ 3,493,531	\$ 42,455

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	527	501	503	518	501	528	517	470	481	514
BVSD OE-Out	249	266	277	289	270	280	267	240	254	255
BVSD OE-In	49	54	34	42	40	36	34	47	55	38
Placements-Out	5	11	8	4	3	3	3	3	1	1
Placements-In	8	11	19	15	17	11	18	13	14	19
Out of District	7	6	5	5	4	3	4	1	4	4

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	1% 3	1% 4	1% 3	2% 5	1% 4	1% 3	0% 0	0% 0	1% 2	1% 2
African American	1% 2	0% 1	1% 4	2% 5	2% 7	4% 11	3% 8	2% 7	3% 10	4% 12
Caucasian	68% 228	68% 194	63% 170	60% 170	60% 173	57% 168	59% 181	53% 160	53% 166	53% 166
Asian	6% 21	6% 19	9% 25	9% 24	6% 23	10% 29	9% 26	6% 19	6% 20	6% 20
Hispanic	16% 55	18% 54	18% 48	21% 59	23% 66	22% 64	27% 81	33% 99	32% 102	32% 101
Native Hawaiian	0% 1	1% 2	1% 2	1% 2	1% 2	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	8% 26	6% 19	7% 20	6% 16	5% 14	6% 19	3% 9	5% 15	4% 14	5% 15
Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	49% 164	48% 142	48% 131	45% 127	49% 141	51% 150	48% 145	49% 147	46% 146	47% 148
Male	51% 172	52% 151	52% 141	55% 154	51% 148	49% 144	52% 160	51% 153	54% 168	53% 168
Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	17% 57	19% 55	22% 60	24% 67	24% 68	24% 72	27% 81	29% 86	29% 90	28% 88
Free/Reduced Lunch	26% 87	35% 102	33% 89	39% 109	38% 109	38% 111	37% 114	39% 116	40% 127	40% 127
SPED	14% 46	13% 39	11% 31	14% 39	12% 35	12% 36	13% 41	14% 43	13% 41	12% 38
504	2% 6	2% 6	3% 7	2% 7	2% 5	1% 4	1% 3	1% 4	0% 0	0% 0



Our Schools (continued)

Elementary Schools (K-5) (continued)

Crest View Elementary

<http://cve.bvsvd.org/>

Projected Enrollment: 536

127 CREST VIEW ELEMENTARY			
	Staff	Total Budget \$4,956,041 non-SRA	SRA
Regular Education:	31.823	3,299,587	\$ 56,944
Special Education:	4.374	360,441	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	7,026	-
English Language Development:	2.700	300,307	-
Talented & Gifted Education:	0.351	15,572	-
Student Services:	1.500	148,476	-
Instructional Staff Support:	-	-	803
Library Services:	1.000	118,807	-
School Administration:	3.750	353,175	-
Operations and Maintenance:	2.750	174,520	1,828
Health Room:	0.600	28,512	-
Utilities:	-	90,043	-
TOTALS:	48.848	\$ 4,896,466	\$ 59,575

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	839	883	885	920	861	851	867	846	840	863
BVSD OE-Out	343	350	339	371	319	310	317	324	322	327
BVSD OE-In	41	46	48	52	41	45	52	65	69	72
Placements-Out	17	26	21	17	14	10	9	8	9	9
Placements-In	8	8	9	10	6	6	8	11	10	12
Out of District	10	8	5	7	4	3	6	10	15	17

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 0	0% 1	1% 3	0% 3	1% 3	1% 5	1% 6	1% 5	1% 5	1% 5
African American	1% 7	2% 10	2% 13	2% 10	1% 8	1% 7	1% 9	1% 8	1% 4	1% 4
Caucasian	66% 354	68% 367	68% 376	64% 390	65% 377	65% 379	67% 406	66% 409	66% 414	65% 409
Asian	5% 25	6% 33	6% 33	4% 26	5% 23	5% 29	7% 42	7% 42	6% 39	7% 39
Hispanic	21% 115	21% 121	22% 126	24% 143	22% 130	23% 132	18% 107	18% 109	20% 123	21% 129
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	0% 0	0% 1
Multi	7% 35	6% 34	5% 31	6% 34	7% 39	6% 34	6% 39	7% 43	6% 40	6% 40
Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	45% 240	46% 261	45% 264	46% 277	46% 268	48% 280	48% 295	49% 303	50% 314	48% 304
Male	55% 296	54% 305	55% 318	54% 329	54% 312	52% 306	52% 314	51% 314	50% 311	52% 323
Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	18% 95	18% 102	20% 117	19% 117	17% 98	19% 109	16% 96	13% 80	14% 90	16% 103
Free/Reduced Lunch	24% 127	28% 160	25% 144	27% 165	27% 159	24% 140	22% 131	20% 124	24% 151	22% 138
SPED	13% 69	11% 64	10% 58	9% 55	9% 53	9% 51	8% 47	8% 47	8% 47	8% 50
504	2% 10	2% 10	1% 6	1% 7	1% 4	0% 2	0% 1	0% 2	0% 1	0% 1

Our Schools (continued)

Elementary Schools (K-5) (continued)

Douglass Elementary

<http://doe.bvdsd.org>

Projected Enrollment: 381

130 DOUGLASS ELEMENTARY			
	Staff	Total Budget \$3,557,148	
		non-SRA	SRA
Regular Education:	21.559	2,258,474	\$ 30,825
Special Education:	5.556	462,129	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	4,391	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.244	10,825	-
Student Services:	1.000	97,192	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	119,369	-
School Administration:	3.000	319,615	-
Operations and Maintenance:	2.500	152,825	-
Health Room:	0.500	24,574	-
Utilities:	-	76,929	-
TOTALS:	35.359	\$ 3,526,323	\$ 30,825

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	365	400	430	461	462	451	434	417	398	428
BVSD OE-Out	77	82	82	99	71	58	51	65	60	65
BVSD OE-In	84	79	70	72	81	73	84	100	94	77
Placements-Out	9	14	15	17	18	17	13	13	20	16
Placements-In	12	5	5	3	2	1	0	1	1	0
Out of District	7	9	7	8	5	4	7	5	6	6

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	1% 3	1% 2	0% 2	0% 2	0% 1	0% 1	0% 1	0% 1	0% 0	0% 0
African American	1% 3	1% 4	1% 4	1% 4	1% 5	1% 3	1% 3	0% 2	0% 0	0% 0
Caucasian	84% 319	83% 330	82% 341	82% 355	80% 367	81% 368	84% 385	83% 375	84% 363	85% 366
Asian	2% 8	2% 8	2% 8	3% 11	2% 15	4% 16	3% 15	4% 16	4% 18	4% 12
Hispanic	6% 22	5% 20	6% 23	5% 21	6% 29	5% 22	5% 21	4% 20	5% 22	4% 19
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	7% 26	8% 32	9% 37	9% 41	10% 44	10% 44	8% 36	8% 37	7% 30	8% 33
Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	45% 170	48% 191	50% 208	50% 215	48% 222	49% 222	48% 221	49% 219	45% 196	45% 193
Male	55% 211	52% 205	50% 207	50% 219	52% 239	51% 232	52% 240	51% 232	55% 237	55% 237
Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	1% 5	1% 2	1% 3	1% 3	1% 3	1% 4	1% 4	1% 3	0% 1	0% 2
Free/Reduced Lunch	4% 17	6% 23	5% 22	6% 27	7% 34	4% 17	6% 27	5% 23	4% 19	5% 21
SPED	13% 51	13% 51	9% 36	8% 33	8% 36	9% 42	6% 28	7% 33	6% 27	7% 29
504	4% 17	2% 8	2% 7	1% 4	1% 5	1% 4	1% 6	2% 7	1% 5	1% 3



Our Schools (continued)

Elementary Schools (K-5) (continued)

Eisenhower Elementary

<http://eie.bvdsd.org>

Projected Enrollment: 402

132 EISENHOWER ELEMENTARY			
	Staff	Total Budget \$3,834,090	
		non-SRA	SRA
Regular Education:	24.224	2,521,247	\$ 29,845
Special Education:	5.260	351,500	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	4,832	-
English Language Development:	1.000	111,645	-
Talented & Gifted Education:	0.254	11,271	-
Student Services:	1.000	97,192	1,400
Instructional Staff Support:	-	-	3,240
Library Services:	1.000	110,424	-
School Administration:	3.000	299,221	290
Operations and Maintenance:	2.500	163,747	2,700
Health Room:	0.500	24,348	-
Utilities:	-	101,188	-
TOTALS:	38.738	\$ 3,796,615	\$ 37,475

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	481	490	463	506	481	508	492	478	492	513
BVSD OE-Out	154	171	167	176	175	192	182	181	175	183
BVSD OE-In	57	60	66	75	69	63	69	72	85	106
Placements-Out	3	4	5	4	5	5	5	1	2	1
Placements-In	17	24	26	24	23	25	19	20	24	21
Out of District	8	11	6	3	5	7	9	10	10	18

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	0% 1	0% 1	1% 3	1% 4
African American	1% 5	1% 5	1% 4	1% 4	2% 8	1% 6	1% 3	0% 1	0% 2	1% 3
Caucasian	73% 293	73% 299	73% 280	73% 306	73% 290	74% 300	74% 298	71% 293	69% 314	69% 326
Asian	5% 21	4% 18	5% 21	6% 26	5% 20	6% 25	7% 27	7% 30	7% 33	7% 32
Hispanic	13% 54	13% 51	12% 47	12% 49	11% 44	11% 43	13% 51	14% 57	15% 70	19% 88
Native Hawaiian	0% 0	0% 0	0% 1	0% 1	0% 1	0% 1	0% 0	0% 1	0% 0	0% 0
Multi	7% 29	8% 34	8% 32	8% 32	9% 35	7% 29	6% 23	7% 28	7% 31	4% 21

Gender

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	48% 193	50% 202	47% 182	49% 205	51% 202	47% 192	48% 192	51% 208	49% 223	50% 235
Male	52% 209	50% 205	53% 203	51% 213	49% 196	53% 213	52% 212	49% 203	51% 230	50% 239

Special Programs

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	14% 57	12% 49	14% 52	16% 67	15% 59	15% 60	12% 50	15% 60	14% 65	17% 80
Free/Reduced Lunch	16% 63	19% 78	19% 73	17% 70	16% 65	16% 66	15% 61	17% 70	17% 76	18% 83
SPED	13% 51	11% 46	12% 45	10% 41	10% 40	12% 49	12% 48	12% 50	14% 64	14% 65
504	4% 15	4% 17	1% 5	1% 3	1% 2	1% 3	0% 1	1% 4	1% 3	0% 2

Our Schools (continued)

Elementary Schools (K-5) (continued)

Emerald Elementary

<http://eme.bvdsd.org/>

Projected Enrollment: 374

134 EMERALD ELEMENTARY			
	Staff	Total Budget \$3,793,988 non-SRA	SRA
Regular Education:	22.881	2,311,218	\$ 48,992
Special Education:	4.990	421,053	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	5,268	-
English Language Development:	2.000	222,810	-
Talented & Gifted Education:	0.254	11,271	602
Student Services:	1.366	114,060	-
Instructional Staff Support:	-	-	3,570
Library Services:	1.000	90,182	-
School Administration:	3.125	297,534	251
Operations and Maintenance:	2.500	162,811	7,020
Health Room:	0.500	24,574	-
Utilities:	-	72,772	-
TOTALS:	38.616	\$ 3,733,553	\$ 60,435

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	372	384	365	394	344	356	320	262	288	352
BVSD OE-Out	85	88	94	131	96	96	94	79	89	92
BVSD OE-In	32	36	26	31	32	30	19	22	30	23
Placements-Out	11	12	10	10	5	7	3	3	5	11
Placements-In	22	15	18	9	6	14	15	16	21	23
Out of District	51	60	61	55	54	42	47	38	23	29

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	1% 5	1% 5	1% 3	1% 3	0% 0	0% 1	0% 0	0% 1	0% 1	1% 2
African American	5% 17	4% 15	2% 8	2% 8	3% 9	2% 6	2% 5	2% 5	0% 0	0% 1
Caucasian	48% 181	49% 190	43% 154	43% 149	42% 141	43% 143	42% 123	39% 113	39% 119	42% 136
Asian	5% 20	3% 12	5% 18	4% 15	5% 21	6% 19	8% 23	7% 20	8% 24	7% 17
Hispanic	36% 134	39% 149	44% 158	45% 156	44% 146	44% 147	44% 129	46% 131	48% 147	48% 157
Native Hawaiian	0% 0	0% 0	0% 1	0% 1	0% 1	0% 1	0% 0	1% 4	1% 2	0% 1
Multi	5% 17	4% 16	5% 18	3% 12	5% 15	5% 16	4% 13	5% 13	4% 11	3% 11
Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	50% 187	49% 188	48% 173	47% 161	49% 162	47% 157	51% 150	52% 149	55% 166	55% 178
Male	50% 187	51% 199	52% 187	53% 183	51% 171	53% 176	49% 146	48% 138	45% 138	45% 147
Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	22% 81	19% 73	24% 87	27% 92	25% 83	25% 82	26% 78	25% 71	30% 91	30% 97
Free/Reduced Lunch	46% 173	50% 195	49% 178	56% 193	59% 197	55% 182	55% 162	61% 176	56% 169	50% 161
SPED	18% 69	15% 58	15% 53	18% 61	16% 52	14% 47	7% 22	10% 30	9% 27	8% 27
504	2% 6	1% 4	0% 0	0% 1	0% 1	0% 0	1% 2	1% 2	0% 1	0% 0



Our Schools (continued)

Elementary Schools (K-5) (continued)

Fireside Elementary

<http://fie.bvsd.org>

Projected Enrollment: 437

156 FIRESIDE ELEMENTARY			
	Staff	Total Budget \$4,052,563 non-SRA SRA	
Regular Education:	24.032	2,498,118	\$ 29,165
Special Education:	7.588	553,186	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	4,832	-
English Language Development:	1.000	111,645	-
Talented & Gifted Education:	0.271	12,023	-
Student Services:	1.000	97,192	-
Instructional Staff Support:	-	-	7,300
Library Services:	1.000	119,369	700
School Administration:	3.375	315,713	1,000
Operations and Maintenance:	2.500	163,747	3,300
Health Room:	0.500	22,077	-
Utilities:	-	113,196	-
TOTALS:	41.266	\$ 4,011,098	\$ 41,465

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	396	389	380	408	370	372	380	372	369	342
BVSD OE-Out	54	57	58	60	61	63	72	66	62	59
BVSD OE-In	82	74	78	79	96	94	92	107	101	82
Placements-Out	2	3	0	4	4	2	0	1	2	0
Placements-In	10	8	14	20	18	22	27	29	31	46
Out of District	8	9	8	10	7	12	13	10	15	14

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 0	0% 0	0% 0	0% 0	0% 1	0% 2	0% 0	0% 1	0% 1	0% 2
African American	0% 2	0% 1	0% 1	0% 1	0% 1	0% 1	0% 1	0% 1	0% 1	0% 1
Caucasian	80% 349	75% 314	78% 319	72% 319	72% 308	75% 326	73% 323	71% 321	71% 316	70% 296
Asian	4% 18	7% 30	6% 27	7% 31	4% 30	8% 34	10% 43	10% 45	11% 48	10% 42
Hispanic	9% 39	12% 52	13% 54	15% 67	16% 67	12% 51	12% 55	12% 54	13% 58	15% 64
Native Hawaiian	0% 1	0% 1	0% 1	0% 0	0% 0	0% 0	0% 0	0% 2	0% 2	0% 2
Multi	6% 28	5% 22	4% 17	6% 25	4% 19	5% 21	4% 16	6% 25	5% 22	4% 17

Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	49% 216	50% 209	50% 208	51% 227	49% 209	50% 219	52% 229	54% 242	55% 245	51% 216
Male	51% 221	50% 211	50% 211	49% 216	51% 217	50% 216	48% 212	46% 207	45% 203	49% 208

Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	9% 39	10% 42	11% 46	12% 51	13% 55	12% 52	12% 52	12% 55	15% 69	17% 72
Free/Reduced Lunch	9% 39	11% 46	11% 46	13% 59	16% 69	12% 54	16% 69	13% 57	14% 63	16% 67
SPED	10% 42	7% 29	6% 26	4% 17	3% 14	6% 25	5% 23	5% 23	6% 27	6% 24
504	3% 12	3% 12	3% 11	1% 5	0% 2	1% 5	0% 2	1% 4	0% 2	1% 3

Our Schools (continued)

Elementary Schools (K-5) (continued)

Flatirons Elementary

<http://fle.bvdsd.org>

Projected Enrollment: 211

136 FLATIRONS ELEMENTARY			
	Staff	Total Budget \$2,209,775	
		non-SRA	SRA
Regular Education:	14.330	1,470,938	\$ 16,343
Special Education:	1.000	107,175	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	2,634	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.134	5,945	-
Student Services:	0.500	49,494	-
Instructional Staff Support:	-	-	715
Library Services:	0.500	66,198	-
School Administration:	3.000	288,437	385
Operations and Maintenance:	2.000	123,294	842
Health Room:	0.500	24,574	-
Utilities:	-	52,801	-
TOTALS:	21.964	\$ 2,191,490	\$ 18,285

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	226	226	268	268	297	308	310	293	289	289
BVSD OE-Out	77	71	87	82	78	76	72	67	67	71
BVSD OE-In	58	69	65	73	57	57	59	50	62	47
Placements-Out	1	1	6	4	5	2	7	6	8	7
Placements-In	2	2	4	1	1	1	1	2	0	1
Out of District	4	5	4	4	3	2	10	0	0	5

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 0	0% 0	0% 1	0% 0	0% 0	0% 0	1% 2	0% 1	0% 0	0% 0
African American	1% 2	0% 1	1% 2	1% 3	1% 3	1% 4	1% 4	1% 3	1% 4	1% 2
Caucasian	91% 192	88% 201	87% 212	85% 217	84% 230	81% 234	83% 248	83% 234	84% 245	84% 220
Asian	2% 4	2% 5	1% 3	2% 4	2% 6	3% 9	3% 9	4% 10	3% 10	4% 8
Hispanic	2% 4	4% 9	5% 12	6% 16	6% 16	9% 26	5% 16	6% 16	4% 11	4% 11
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	4% 9	5% 12	6% 15	6% 14	7% 19	6% 17	7% 21	7% 19	8% 22	8% 22
Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	41% 87	42% 95	45% 111	44% 113	49% 135	49% 141	50% 151	50% 141	48% 140	51% 133
Male	59% 124	58% 133	55% 134	56% 141	51% 139	51% 149	50% 149	50% 142	52% 152	49% 130
Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	0% 0	2% 4	2% 5	2% 4	3% 7	2% 5	1% 3	0% 1	1% 4	1% 2
Free/Reduced Lunch	9% 19	14% 33	8% 20	11% 28	8% 21	13% 38	14% 42	6% 16	3% 10	24% 63
SPED	15% 31	14% 32	12% 29	11% 27	9% 26	10% 28	9% 26	10% 27	10% 28	7% 19
504	4% 8	2% 5	1% 2	0% 1	1% 2	1% 2	0% 1	1% 3	1% 2	0% 1



Our Schools (continued)

Elementary Schools (K-5) (continued)

Foothill Elementary

<http://foe.bvdsd.org>

Projected Enrollment: 456

138 FOOTHILL ELEMENTARY			
	Staff	Total Budget \$3,978,911 non-SRA	SRA
Regular Education:	24.333	2,516,973	\$ 24,800
Special Education:	7.444	541,693	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	5,268	-
English Language Development:	0.750	83,854	-
Talented & Gifted Education:	0.284	12,600	-
Student Services:	1.000	88,849	500
Instructional Staff Support:	-	-	3,500
Library Services:	1.000	138,576	-
School Administration:	3.125	268,694	1,500
Operations and Maintenance:	3.000	173,693	5,475
Health Room:	0.500	22,990	-
Utilities:	-	89,946	-
TOTALS:	41.436	\$ 3,943,136	\$ 35,775

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	549	575	597	639	634	644	657	607	640	664
BVSD OE-Out	132	146	148	148	121	128	139	142	161	174
BVSD OE-In	36	32	45	49	26	26	55	77	77	63
Placements-Out	7	12	10	10	4	4	4	6	2	3
Placements-In	13	12	11	10	7	3	3	3	9	6
Out of District	1	0	1	3	1	2	1	4	5	7

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	1% 4	1% 3	0% 0	0% 0	0% 1	0% 1	0% 1	0% 2	0% 2	0% 2
African American	0% 1	1% 4	1% 3	1% 4	1% 4	1% 3	0% 2	0% 0	0% 1	0% 1
Caucasian	84% 382	83% 381	83% 408	82% 441	81% 441	83% 450	81% 466	81% 463	79% 462	80% 450
Asian	1% 3	1% 4	2% 8	1% 8	1% 5	2% 10	2% 13	3% 17	3% 15	3% 12
Hispanic	9% 40	9% 42	10% 50	11% 58	10% 54	10% 52	10% 58	10% 59	11% 64	10% 57
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	6% 26	5% 23	5% 24	6% 30	8% 42	5% 29	6% 34	5% 28	7% 39	7% 42
Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	52% 237	50% 229	50% 248	52% 282	52% 283	50% 271	51% 291	52% 296	51% 298	50% 282
Male	48% 219	50% 228	50% 245	48% 259	48% 264	50% 274	49% 283	48% 273	49% 285	50% 282
Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	6% 27	7% 32	7% 33	7% 37	6% 33	7% 37	7% 38	6% 36	7% 43	6% 33
Free/Reduced Lunch	9% 39	9% 41	9% 43	11% 60	12% 67	14% 78	16% 89	11% 65	11% 67	22% 123
SPED	14% 64	14% 63	12% 59	9% 51	9% 49	8% 44	6% 34	7% 40	8% 46	6% 36
504	2% 11	2% 10	2% 12	2% 10	1% 4	1% 4	1% 8	1% 3	1% 4	1% 4

Our Schools (continued)

Elementary Schools (K-5) (continued)

Gold Hill Elementary

<http://ghe.bvdsd.org>

Projected Enrollment: 20

141 GOLD HILL ELEMENTARY			
	Staff	Total Budget \$346,823	
		non-SRA	SRA
Regular Education:	2.168	241,186	\$ 2,848
Special Education:	0.400	31,414	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	3,514	-
English Language Development:	-	-	-
Talented & Gifted Education:	-	-	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	26
Library Services:	-	-	54
School Administration:	0.614	45,832	-
Operations and Maintenance:	0.250	12,628	1,072
Health Room:	-	-	-
Utilities:	-	8,249	-
TOTALS:	3.432	\$ 342,823	\$ 4,000

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	4	6	7	19	7	8	8	10	11	9
BVSD OE-Out	0	2	3	0	1	3	3	3	0	0
BVSD OE-In	17	15	15	17	20	22	18	18	15	20
Placements-Out	0	0	0	0	0	0	0	0	1	1
Placements-In	0	0	0	0	0	0	0	0	1	1
Out of District	0	0	0	0	0	0	0	0	0	0

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
African American	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Caucasian	86% 18	89% 17	89% 17	100% 26	96% 25	93% 25	96% 22	83% 24	77% 20	83% 24
Asian	0% 0	0% 0	0% 0	0% 0	0% 0	4% 1	4% 1	7% 2	8% 2	7% 2
Hispanic	0% 0	0% 0	5% 1	0% 0	0% 0	0% 0	0% 0	3% 1	8% 2	0% 0
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	14% 3	11% 2	5% 1	0% 0	4% 1	4% 1	0% 0	7% 2	8% 2	10% 3

Gender

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	24% 5	16% 3	21% 4	38% 10	46% 12	37% 10	39% 9	45% 13	38% 10	48% 14
Male	76% 16	84% 16	79% 15	62% 16	54% 14	63% 17	61% 14	55% 16	62% 16	52% 15

Special Programs

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	4% 1	0% 0
Free/Reduced Lunch	5% 1	5% 1	5% 1	12% 3	12% 3	4% 1	9% 2	3% 1	31% 8	100% 29
SPED	10% 2	0% 0	16% 3	8% 2	15% 4	7% 2	13% 3	14% 4	12% 3	10% 3
504	0% 0	0% 0	0% 0	4% 1	4% 1	0% 0	0% 0	0% 0	0% 0	0% 0



Our Schools (continued)

Elementary Schools (K-5) (continued)

Heatherwood Elementary

<http://hee.bvdsd.org/>

Projected Enrollment: 267

144 HEATHERWOOD ELEMENTARY			
	Staff	Total Budget \$2,856,659 non-SRA	SRA
Regular Education:	16.622	1,706,997	\$ 19,712
Special Education:	6.443	480,800	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	3,514	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.181	6,677	-
Student Services:	0.500	45,239	-
Instructional Staff Support:	-	-	1,800
Library Services:	0.500	40,522	-
School Administration:	3.000	273,659	200
Operations and Maintenance:	2.500	161,589	4,308
Health Room:	0.500	24,574	-
Utilities:	-	87,068	-
TOTALS:	30.246	\$ 2,830,639	\$ 26,020

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	311	342	381	403	401	409	403	384	373	399
BVSD OE-Out	71	74	73	76	65	74	78	78	87	83
BVSD OE-In	15	13	12	16	19	18	27	26	37	31
Placements-Out	1	5	4	2	2	2	4	5	6	7
Placements-In	11	10	10	9	6	7	7	10	7	10
Out of District	5	10	13	17	13	16	22	16	17	18

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	0% 1	1% 2	1% 4
African American	2% 5	1% 4	1% 3	1% 2	1% 3	1% 4	1% 3	1% 3	1% 4	1% 4
Caucasian	82% 219	84% 250	84% 282	84% 303	82% 304	81% 301	83% 312	83% 307	80% 292	80% 293
Asian	3% 8	2% 7	3% 10	3% 9	3% 11	4% 15	3% 13	3% 11	5% 19	3% 20
Hispanic	9% 23	8% 25	8% 26	6% 23	6% 22	8% 29	7% 27	7% 27	7% 27	8% 31
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	1% 2	0% 0	0% 0	0% 1	0% 1	0% 1
Multi	5% 13	3% 10	5% 16	6% 23	8% 28	6% 23	5% 19	6% 21	5% 19	4% 15

Gender

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	45% 121	43% 128	45% 152	47% 168	45% 167	46% 170	44% 164	45% 168	47% 172	48% 177
Male	55% 147	57% 168	55% 185	53% 192	55% 203	54% 202	56% 212	55% 203	53% 192	52% 191

Special Programs

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	0% 1	1% 2	1% 5	1% 2	1% 4	1% 4	1% 3	2% 6	1% 4	1% 5
Free/Reduced Lunch	9% 23	11% 33	10% 35	11% 41	15% 54	12% 45	10% 36	11% 40	8% 29	10% 37
SPED	17% 45	17% 49	15% 51	13% 46	12% 46	11% 41	9% 32	11% 40	9% 31	10% 38
504	3% 7	2% 7	2% 8	2% 8	2% 9	2% 6	2% 8	2% 6	2% 6	1% 2

Our Schools (continued)

Elementary Schools (K-5) (continued)

High Peaks Elementary

<http://hpe.bvdsd.org>

Projected Enrollment: 296

192 HIGH PEAKS ELEMENTARY			
	Staff	Total Budget \$2,397,738 non-SRA	SRA
Regular Education:	16.181	1,684,429	\$ 16,021
Special Education:	0.500	53,164	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	3,514	-
English Language Development:	0.750	83,614	-
Talented & Gifted Education:	0.186	8,252	-
Student Services:	0.500	47,314	-
Instructional Staff Support:	-	-	1,660
Library Services:	0.500	58,704	-
School Administration:	3.000	292,329	2,405
Operations and Maintenance:	1.250	82,064	1,744
Health Room:	0.500	24,574	-
Utilities:	-	37,950	-
TOTALS:	23.367	\$ 2,375,908	\$ 21,830

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	0	0	0	0	0	0	0	0	0	0
BVSD OE-Out	0	0	0	0	0	0	0	0	0	0
BVSD OE-In	286	278	292	280	287	274	280	256	263	271
Placements-Out	0	0	0	0	0	0	0	0	0	0
Placements-In	0	4	1	0	0	2	1	0	0	0
Out of District	10	9	6	9	10	8	8	11	14	18

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
African American	2% 6	1% 3	1% 2	0% 1	0% 0	0% 0	0% 0	1% 2	1% 2	1% 2
Caucasian	61% 181	67% 196	69% 206	73% 213	73% 217	76% 216	76% 220	74% 211	70% 203	71% 205
Asian	21% 62	16% 48	18% 53	15% 44	21% 46	10% 28	9% 26	9% 27	11% 32	9% 36
Hispanic	8% 23	5% 16	4% 13	4% 12	6% 18	8% 22	9% 26	9% 27	12% 35	10% 29
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	0% 1
Multi	8% 24	10% 28	8% 25	7% 20	5% 16	7% 19	6% 17	6% 18	6% 16	6% 16
Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	46% 136	47% 136	47% 141	44% 128	45% 135	48% 136	43% 123	46% 131	47% 135	48% 140
Male	54% 160	53% 155	53% 158	56% 162	55% 162	52% 149	57% 166	54% 154	53% 154	52% 149
Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	15% 44	12% 36	10% 30	11% 33	8% 25	9% 25	10% 28	9% 27	9% 27	9% 25
Free/Reduced Lunch	6% 18	6% 17	5% 14	5% 14	8% 24	9% 27	10% 29	8% 24	10% 30	9% 26
SPED	6% 19	7% 19	4% 13	4% 11	3% 10	5% 14	5% 15	6% 17	5% 15	4% 12
504	3% 8	3% 10	3% 10	3% 9	3% 10	3% 8	2% 5	1% 3	1% 3	0% 1



Our Schools (continued)

Elementary Schools (K-5) (continued)

Jamestown Elementary

<http://jae.bvdsd.org>

Projected Enrollment: 20

147 JAMESTOWN ELEMENTARY				
	Staff	Total Budget \$343,631		
		non-SRA	SRA	
Regular Education:	2.318	247,633	\$	4,000
Special Education:	0.200	15,703		-
Vocational Education:	-	-		-
Extra Curricular Education:	-	3,514		-
English Language Development:	-	-		-
Talented & Gifted Education:	-	-		-
Student Services:	-	-		-
Instructional Staff Support:	-	-		-
Library Services:	-	-		-
School Administration:	0.600	50,656		-
Operations and Maintenance:	0.250	16,831		-
Health Room:	-	-		-
Utilities:	-	5,294		-
TOTALS:	3.368	\$ 339,631	\$	4,000

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	14	11	13	21	11	10	10	15	18	15
BVSD OE-Out	3	4	5	5	4	5	5	7	5	3
BVSD OE-In	10	7	9	13	11	10	14	12	8	10
Placements-Out	1	0	0	0	0	0	0	0	0	0
Placements-In	0	0	0	0	0	0	0	0	0	0
Out of District	0	1	0	0	0	0	2	0	0	3

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
African American	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Caucasian	95% 19	87% 13	94% 16	100% 19	100% 18	100% 15	95% 20	95% 19	95% 20	96% 24
Asian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	5% 1	5% 1	5% 1	5% 1
Hispanic	5% 1	7% 1	6% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	0% 0	7% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0

Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	55% 11	60% 9	47% 8	42% 8	44% 8	40% 6	33% 7	30% 6	52% 11	52% 13
Male	45% 9	40% 6	53% 9	58% 11	56% 10	60% 9	67% 14	70% 14	48% 10	48% 12

Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Free/Reduced Lunch	0% 0	13% 2	6% 1	5% 1	6% 1	7% 1	33% 7	0% 0	19% 4	12% 3
SPED	0% 0	7% 1	6% 1	11% 2	11% 2	13% 2	14% 3	15% 3	14% 3	12% 3
504	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0

Our Schools (continued)

Elementary Schools (K-5) (continued)

Kohl Elementary

<https://sites.google.com/a/bvdsd.org/kohl/>

Projected Enrollment: 356

150 KOHL ELEMENTARY			
	Staff	Total Budget \$3,379,712 non-SRA	SRA
Regular Education:	20.202	2,100,667	\$ 34,360
Special Education:	6.243	443,865	1,400
Vocational Education:	-	-	-
Extra Curricular Education:	-	4,832	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.243	10,782	-
Student Services:	1.000	87,254	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	140,931	-
School Administration:	3.125	307,987	500
Operations and Maintenance:	2.500	159,594	4,800
Health Room:	0.500	23,760	-
Utilities:	-	58,980	-
TOTALS:	34.813	\$ 3,338,652	\$ 41,060

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	316	330	333	353	358	343	320	302	308	315
BVSD OE-Out	57	59	64	67	53	36	30	32	32	41
BVSD OE-In	62	75	88	92	79	85	92	97	84	96
Placements-Out	20	12	16	8	8	9	9	14	19	17
Placements-In	7	11	13	12	10	8	4	3	6	8
Out of District	50	61	72	76	75	79	93	79	81	88

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 0	0 % 1	0% 1	0 % 1	0 % 2	1 % 4	1 % 4	0 % 2	1 % 3	1 % 5
African American	1% 5	2% 8	2% 7	1% 6	2% 7	1% 5	1% 3	1% 3	0% 1	0% 2
Caucasian	71% 253	73% 292	75% 317	75% 339	76% 350	74% 345	76% 359	78% 367	79% 354	80% 360
Asian	3% 9	2% 10	3% 13	5% 23	3% 23	6% 27	6% 26	6% 26	6% 25	6% 14
Hispanic	18% 63	16% 64	14% 58	14% 63	13% 60	15% 69	14% 65	12% 56	11% 49	12% 55
Native Hawaiian	1% 2	0% 0	0% 0	0 % 1	0% 1	0% 2	0% 0	0% 0	0% 0	0% 0
Multi	7% 24	7% 27	6% 26	4% 20	4% 17	3% 15	3% 13	3% 15	4% 17	3% 14

Gender

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	49% 174	50% 201	49% 206	49% 221	52% 238	51% 237	54% 253	52% 246	52% 232	49% 222
Male	51% 182	50% 201	51% 216	51% 232	48% 222	49% 230	46% 217	48% 223	48% 217	51% 228

Special Programs

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	1% 4	1% 6	2% 8	2% 10	2% 9	2% 10	1% 6	1% 5	1% 5	1% 4
Free/Reduced Lunch	22% 78	23% 93	19% 79	22% 101	23% 106	19% 91	17% 78	18% 83	19% 86	20% 91
SPED	16% 56	15% 59	15% 63	14% 64	11% 49	12% 58	9% 42	8% 38	9% 40	9% 40
504	2% 8	2 % 10	1% 4	0% 0	0% 0	0% 0	0% 1	1% 3	0% 0	0% 2



Our Schools (continued)

Elementary Schools (K-5) (continued)

Lafayette Elementary

<http://lae.bvsvd.org>

Projected Enrollment: 472

153 LAFAYETTE ELEMENTARY			
	Staff	Total Budget \$4,137,219	
		non-SRA	SRA
Regular Education:	25.490	2,617,724	\$ 30,832
Special Education:	5.698	381,120	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	5,268	-
English Language Development:	0.870	97,320	-
Talented & Gifted Education:	1.283	142,169	-
Student Services:	1.706	151,304	-
Instructional Staff Support:	-	-	10,617
Library Services:	1.000	147,543	1,706
School Administration:	3.250	319,413	-
Operations and Maintenance:	2.500	149,128	4,000
Health Room:	0.500	23,985	-
Utilities:	-	55,090	-
TOTALS:	42.297	\$ 4,090,064	\$ 47,155

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	670	624	653	955	903	902	925	937	953	1,037
BVSD OE-Out	268	266	279	395	388	399	422	451	459	504
BVSD OE-In	67	63	86	68	56	54	52	63	58	54
Placements-Out	11	13	11	15	6	7	6	3	4	3
Placements-In	12	11	12	8	5	9	6	8	4	5
Out of District	6	7	7	10	5	10	7	8	12	22

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 1	0 % 1	0 % 2	0 % 3	1 % 3	1 % 4	1 % 4	0 % 1	0 % 1	0 % 0
African American	0% 1	1% 3	2% 7	1% 5	1% 4	1% 5	1% 3	1% 3	1% 8	1% 8
Caucasian	75% 355	73% 310	69% 323	75% 473	73% 420	73% 417	74% 417	73% 437	73% 429	73% 443
Asian	4% 18	5% 21	6% 27	5% 34	4% 31	5% 30	4% 25	4% 25	4% 22	4% 23
Hispanic	12% 55	14% 61	16% 74	12% 79	14% 82	13% 72	15% 85	16% 93	17% 98	17% 102
Native Hawaiian	0% 0	0% 0	0% 1	0 % 1	0% 1	0% 1	0% 0	0% 1	0% 0	0% 0
Multi	9% 42	7% 31	7% 32	6% 38	6% 33	7% 39	5% 28	6% 37	5% 31	6% 34

Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	46% 218	48% 205	48% 225	47% 296	47% 271	48% 270	45% 254	43% 256	44% 258	46% 281
Male	54% 254	52% 222	52% 241	53% 337	53% 303	52% 298	55% 309	57% 341	56% 331	54% 329

Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	7% 35	10% 41	9% 44	7% 46	8% 48	8% 43	7% 42	8% 47	9% 51	9% 52
Free/Reduced Lunch	17% 80	23% 97	21% 96	19% 123	22% 126	22% 125	23% 129	22% 129	20% 117	21% 127
SPED	13% 62	14% 60	12% 57	11% 70	10% 57	9% 49	10% 57	11% 64	11% 63	10% 63
504	2% 9	3 % 11	3% 12	2% 13	2% 9	1% 8	2% 11	2% 12	2% 12	1% 5

Our Schools (continued)

Elementary Schools (K-5) (continued)

Louisville Elementary

<http://loe.bvsd.org>

Projected Enrollment: 516

157 LOUISVILLE ELEMENTARY			
	Staff	Total Budget \$4,489,248 non-SRA	SRA
Regular Education:	28.042	2,870,389	\$ 35,863
Special Education:	9.096	627,483	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	6,148	-
English Language Development:	0.750	83,614	-
Talented & Gifted Education:	0.335	12,358	-
Student Services:	1.000	88,849	-
Instructional Staff Support:	-	-	3,128
Library Services:	1.000	140,931	-
School Administration:	3.750	364,005	3,024
Operations and Maintenance:	2.500	160,836	2,780
Health Room:	0.600	26,491	-
Utilities:	-	63,349	-
TOTALS:	47.073	\$ 4,444,453	\$ 44,795

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	609	652	627	643	643	626	617	567	509	458
BVSD OE-Out	126	119	111	113	96	85	91	103	98	73
BVSD OE-In	20	26	32	39	37	48	67	84	113	118
Placements-Out	5	9	9	8	10	13	14	18	21	32
Placements-In	13	9	6	9	6	6	7	7	6	5
Out of District	6	4	6	1	1	2	2	2	6	9

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	0% 2	0% 2
African American	1% 5	1% 3	1% 3	1% 4	1% 5	1% 8	1% 6	1% 4	1% 4	1% 3
Caucasian	78% 404	81% 454	82% 451	80% 457	81% 470	81% 472	82% 485	83% 458	82% 430	83% 402
Asian	3% 13	2% 12	2% 9	2% 10	3% 12	2% 12	2% 12	3% 14	3% 16	3% 11
Hispanic	10% 54	10% 57	10% 57	12% 66	12% 72	12% 70	11% 64	10% 55	10% 50	10% 50
Native Hawaiian	1% 4	0% 1	0% 1	0% 1	0% 1	0% 1	0% 0	0% 0	0% 0	0% 0
Multi	7% 36	6% 36	5% 30	5% 31	4% 22	4% 21	4% 21	4% 22	4% 20	3% 16
Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	51% 264	52% 290	50% 277	50% 285	50% 293	50% 291	49% 291	49% 270	51% 266	51% 246
Male	49% 252	48% 273	50% 274	50% 284	50% 289	50% 293	51% 297	51% 284	49% 256	49% 238
Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	6% 31	6% 32	5% 28	5% 30	6% 33	6% 34	5% 30	5% 28	5% 25	4% 20
Free/Reduced Lunch	14% 72	13% 74	12% 66	15% 84	15% 88	15% 90	13% 78	14% 78	12% 63	14% 68
SPED	11% 55	10% 56	11% 58	11% 60	10% 56	8% 45	7% 44	8% 46	9% 45	10% 46
504	2% 11	3% 16	4% 21	3% 19	3% 15	2% 14	2% 10	2% 10	1% 7	0% 1



Our Schools (continued)

Elementary Schools (K-5) (continued)

Mesa Elementary

<http://mee.bvdsd.org>

Projected Enrollment: 261

166 MESA ELEMENTARY			
	Staff	Total Budget \$2,380,813 non-SRA	SRA
Regular Education:	16.432	1,697,890	\$ 14,490
Special Education:	0.412	23,214	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	3,074	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.160	7,099	-
Student Services:	0.500	44,424	-
Instructional Staff Support:	-	-	1,400
Library Services:	0.500	57,051	-
School Administration:	3.000	309,969	-
Operations and Maintenance:	2.000	130,169	1,400
Health Room:	0.500	24,574	-
Utilities:	-	66,059	-
TOTALS:	23.504	\$ 2,363,523	\$ 17,290

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	281	277	278	246	318	330	346	322	334	344
BVSD OE-Out	74	62	59	49	63	70	77	67	70	55
BVSD OE-In	48	45	47	55	58	63	66	76	85	71
Placements-Out	1	6	4	3	2	3	4	4	4	4
Placements-In	3	3	7	7	4	6	7	6	7	8
Out of District	5	4	3	3	5	5	4	7	9	14

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 1	0% 1	0% 1	1% 2	0% 1	0% 1	0% 1	1% 2	1% 2	1% 2
African American	0% 0	0% 0	0% 0	0% 0	0% 1	0% 1	0% 0	0% 0	0% 0	0% 0
Caucasian	85% 222	83% 217	88% 232	87% 250	85% 271	86% 285	87% 297	88% 308	87% 321	86% 326
Asian	3% 9	4% 10	3% 9	2% 5	3% 11	4% 12	4% 15	5% 18	5% 19	5% 19
Hispanic	6% 15	7% 18	6% 16	5% 15	6% 18	4% 13	4% 12	2% 8	3% 11	3% 12
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	5% 14	5% 14	5% 13	5% 15	6% 18	5% 18	5% 16	5% 16	5% 18	5% 19

Gender

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	55% 143	54% 141	56% 152	55% 157	55% 175	55% 183	52% 178	53% 185	49% 181	47% 178
Male	45% 118	46% 119	44% 119	45% 130	45% 145	45% 147	48% 163	47% 167	51% 190	53% 200

Special Programs

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	1% 3	2% 4	2% 6	1% 4	1% 3	0% 0	1% 2	1% 4	1% 3	1% 4
Free/Reduced Lunch	3% 8	2% 4	4% 11	5% 13	8% 27	6% 21	6% 22	3% 11	4% 15	3% 12
SPED	12% 31	11% 28	13% 35	9% 25	8% 25	7% 24	5% 18	7% 26	8% 30	7% 27
504	5% 13	6% 15	4% 12	3% 9	3% 10	2% 8	2% 6	2% 8	1% 5	0% 1

Our Schools (continued)

Elementary Schools (K-5) (continued)

Nederland Elementary

<http://nee.bvdsd.org>

Projected Enrollment: 226

169 NEDERLAND ELEMENTARY			
	Staff	Total Budget \$2,763,514 non-SRA	SRA
Regular Education:	16.541	1,699,435	\$ 21,705
Special Education:	4.485	325,840	2,250
Vocational Education:	-	-	-
Extra Curricular Education:	-	3,076	-
English Language Development:	0.250	28,032	-
Talented & Gifted Education:	0.148	6,565	-
Student Services:	1.000	114,182	-
Instructional Staff Support:	-	-	2,600
Library Services:	0.500	47,103	-
School Administration:	3.000	261,099	-
Operations and Maintenance:	2.500	149,606	3,700
Health Room:	0.500	22,990	-
Utilities:	-	75,331	-
TOTALS:	28.924	\$ 2,733,259	\$ 30,255

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	260	281	284	314	302	306	308	300	295	314
BVSD OE-Out	38	37	37	48	48	46	45	56	54	50
BVSD OE-In	2	1	7	3	2	2	2	5	4	1
Placements-Out	1	0	0	0	0	0	0	1	2	2
Placements-In	0	0	0	1	0	0	0	0	2	1
Out of District	2	3	4	2	1	1	3	4	5	9

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 0	0% 1	0% 1	0% 1	0% 1	1% 3	0% 0	0% 0	0% 0	1% 2
African American	0% 0	0% 0	1% 2	0% 0	0% 0	0% 0	0% 1	0% 1	0% 0	0% 0
Caucasian	88% 199	88% 217	87% 224	88% 229	89% 230	87% 231	87% 233	86% 234	88% 233	87% 238
Asian	1% 2	1% 2	1% 2	0% 1	1% 3	1% 3	1% 3	2% 6	2% 6	2% 7
Hispanic	5% 11	6% 16	7% 17	7% 19	4% 11	6% 15	6% 16	4% 12	4% 11	5% 13
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	6% 14	5% 12	5% 12	4% 11	5% 12	5% 13	6% 15	7% 18	6% 15	5% 13
Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	50% 112	46% 114	49% 127	46% 121	47% 121	51% 134	47% 126	51% 138	52% 139	55% 151
Male	50% 114	54% 134	51% 131	54% 140	53% 136	49% 131	53% 143	49% 133	48% 126	45% 122
Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	4% 9	4% 10	3% 9	4% 10	2% 6	2% 5	1% 3	1% 4	1% 3	1% 3
Free/Reduced Lunch	25% 56	34% 84	24% 61	27% 71	26% 68	27% 72	27% 73	26% 70	20% 54	22% 59
SPED	16% 37	19% 46	17% 44	16% 43	19% 50	18% 47	12% 31	13% 36	12% 33	12% 32
504	1% 3	2% 4	1% 2	1% 3	0% 1	1% 3	0% 1	1% 2	0% 1	0% 0



Our Schools (continued)

Elementary Schools (K-5) (continued)

Escuela Bilingüe Pioneer Elementary

<http://pie.bvdsd.org>

Projected Enrollment: 434

180 PIONEER ELEMENTARY			
	Staff	Total Budget \$4,485,356 non-SRA	SRA
Regular Education:	27.692	2,792,412	\$ 53,516
Special Education:	2.090	193,046	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	5,708	-
English Language Development:	4.500	501,199	-
Talented & Gifted Education:	0.309	11,399	-
Student Services:	1.696	128,075	344
Instructional Staff Support:	-	-	4,091
Library Services:	1.000	138,021	-
School Administration:	3.325	312,564	4,900
Operations and Maintenance:	3.000	193,014	4,884
Health Room:	0.500	20,133	-
Utilities:	-	122,050	-
TOTALS:	44.112	\$ 4,417,621	\$ 67,735

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	0	0	0	0	0	0	0	0	0	0
BVSD OE-Out	0	0	0	0	0	0	0	0	0	0
BVSD OE-In	369	342	350	340	362	354	354	326	334	353
Placements-Out	0	0	0	0	0	0	0	0	0	0
Placements-In	0	31	30	30	28	26	12	7	0	0
Out of District	65	72	66	64	67	62	50	41	42	38

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 0	0% 0	0% 1	0% 2	0% 2	0% 2	0% 2	0% 1	1% 2	0% 1
African American	1% 3	0% 2	0% 2	1% 3	0% 2	0% 1	0% 1	0% 1	0% 1	0% 1
Caucasian	32% 139	34% 150	35% 156	35% 151	33% 150	33% 146	34% 141	34% 132	37% 142	34% 133
Asian	0% 2	0% 2	1% 3	1% 3	0% 3	0% 2	0% 2	1% 2	0% 0	1% 0
Hispanic	63% 272	61% 269	60% 266	60% 258	63% 289	64% 281	62% 259	62% 240	61% 235	62% 245
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	4% 18	5% 21	4% 16	4% 16	2% 11	2% 9	2% 10	2% 9	2% 8	3% 13

Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	50% 216	50% 221	51% 225	50% 215	49% 224	47% 208	47% 197	46% 179	46% 177	44% 173
Male	50% 218	50% 223	49% 219	50% 218	51% 233	53% 233	53% 218	54% 206	54% 211	56% 220

Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	38% 167	41% 182	39% 174	39% 167	45% 206	45% 199	46% 190	47% 180	48% 185	49% 193
Free/Reduced Lunch	41% 178	47% 207	39% 175	45% 197	49% 223	47% 209	46% 190	46% 177	46% 180	44% 172
SPED	14% 62	15% 68	13% 56	14% 62	16% 73	14% 63	9% 36	11% 43	7% 28	8% 30
504	3% 12	2% 7	2% 8	1% 3	0% 2	1% 4	1% 3	1% 3	1% 4	1% 2

Our Schools (continued)

Elementary Schools (K-5) (continued)

Barnard D. Ryan Elementary

<http://rye.bvdsd.org>

Projected Enrollment: 497

154 RYAN ELEMENTARY			
	Staff	Total Budget \$4,342,711 non-SRA	SRA
Regular Education:	28.554	2,953,985	\$ 49,520
Special Education:	7.167	502,918	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	5,708	-
English Language Development:	0.750	83,614	75
Talented & Gifted Education:	0.294	12,902	-
Student Services:	1.696	123,849	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	121,857	-
School Administration:	3.175	275,624	1,700
Operations and Maintenance:	2.000	131,945	6,000
Health Room:	0.500	21,199	-
Utilities:	-	51,815	-
TOTALS:	45.136	\$ 4,285,416	\$ 57,295

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	714	646	602	564	566	557	553	535	528	509
BVSD OE-Out	255	224	223	228	249	244	249	247	236	216
BVSD OE-In	45	44	61	80	73	70	75	107	102	97
Placements-Out	19	21	20	10	7	9	8	7	6	8
Placements-In	14	18	15	9	4	5	2	3	3	3
Out of District	9	10	14	15	9	12	15	12	10	17

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	1% 4
African American	1% 7	1% 6	2% 7	2% 10	2% 7	2% 6	1% 3	1% 5	1% 4	1% 5
Caucasian	67% 336	68% 317	69% 306	68% 294	68% 271	70% 272	70% 272	68% 291	69% 291	71% 285
Asian	5% 23	5% 23	5% 22	6% 28	5% 18	4% 16	5% 18	5% 22	5% 19	5% 19
Hispanic	18% 91	18% 84	20% 87	18% 76	20% 81	19% 75	20% 77	23% 97	23% 97	21% 85
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	0% 1	0% 0
Multi	8% 41	7% 33	5% 23	6% 25	5% 19	5% 21	5% 18	3% 15	2% 9	1% 4

Gender

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	47% 233	46% 213	46% 205	44% 192	46% 181	45% 175	50% 193	48% 206	47% 197	49% 197
Male	53% 265	54% 250	54% 240	56% 241	54% 215	55% 215	50% 195	52% 225	53% 225	51% 205

Special Programs

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	7% 34	7% 31	9% 39	8% 35	6% 23	7% 29	8% 30	9% 39	9% 36	8% 34
Free/Reduced Lunch	29% 143	31% 143	26% 114	33% 143	37% 146	32% 126	30% 117	30% 129	30% 126	32% 129
SPED	16% 78	15% 71	16% 69	18% 79	14% 54	14% 53	11% 44	12% 53	12% 49	11% 45
504	3% 14	2% 8	1% 6	1% 6	2% 6	1% 4	0% 0	0% 0	0% 1	0% 2



Our Schools (continued)

Elementary Schools (K-5) (continued)

Alicia Sanchez Elementary

<http://sae.bvdsd.org/>

Projected Enrollment: 302

131 SANCHEZ ELEMENTARY			
	Staff	Total Budget \$4,084,143 non-SRA	SRA
Regular Education:	23.732	2,414,652	\$ 55,085
Special Education:	2.990	239,329	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	4,390	-
English Language Development:	3.000	334,453	-
Talented & Gifted Education:	0.209	7,359	-
Student Services:	2.366	266,795	-
Instructional Staff Support:	-	-	3,000
Library Services:	1.000	91,786	-
School Administration:	4.125	460,699	2,040
Operations and Maintenance:	2.000	112,175	3,250
Health Room:	0.500	20,834	-
Utilities:	-	68,296	-
TOTALS:	39.922	\$ 4,020,768	\$ 63,375

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	592	639	684	655	634	614	570	525	523	545
BVSD OE-Out	324	319	352	359	340	336	323	329	327	339
BVSD OE-In	38	35	43	48	38	38	41	51	44	44
Placements-Out	15	36	33	27	21	20	13	6	6	5
Placements-In	9	9	11	6	3	5	5	5	10	10
Out of District	5	5	5	4	7	8	9	8	13	18

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 1	0% 1	1% 3	1% 3	1% 2	1% 3	1% 2	1% 2	1% 3	1% 4
African American	2% 5	3% 9	3% 9	2% 7	2% 5	2% 5	2% 5	2% 5	0% 1	1% 2
Caucasian	29% 88	28% 94	29% 103	31% 105	28% 89	26% 82	26% 74	25% 69	25% 71	22% 59
Asian	4% 13	4% 13	4% 14	3% 9	4% 9	3% 8	2% 6	2% 5	2% 5	2% 11
Hispanic	63% 191	63% 207	61% 215	61% 211	64% 206	65% 203	67% 193	68% 191	69% 195	69% 189
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	1% 4	2% 7	3% 11	3% 9	3% 10	3% 10	3% 8	3% 8	3% 9	3% 7

Gender

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	47% 143	45% 148	49% 174	47% 162	48% 153	51% 158	47% 136	46% 129	47% 134	51% 139
Male	53% 159	55% 183	51% 181	53% 182	52% 168	49% 153	53% 152	54% 151	53% 150	49% 133

Special Programs

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	39% 118	37% 123	34% 121	36% 125	38% 123	39% 122	35% 100	43% 119	42% 119	46% 126
Free/Reduced Lunch	64% 194	75% 249	63% 222	76% 263	83% 266	77% 240	74% 212	76% 214	75% 214	74% 200
SPED	19% 58	20% 66	19% 68	17% 60	20% 64	17% 54	11% 31	13% 35	15% 43	16% 44
504	1% 2	1% 2	0% 0	0% 1	0% 0	0% 1	1% 2	1% 3	1% 3	1% 3

Our Schools (continued)

Elementary Schools (K-5) (continued)

Superior Elementary

<http://sue.bvdsd.org>

Projected Enrollment: 434

185 SUPERIOR ELEMENTARY			
	Staff	Total Budget \$3,824,305	
		non-SRA	SRA
Regular Education:	24.216	2,510,395	\$ 19,580
Special Education:	5.748	428,603	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	4,832	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.263	11,542	-
Student Services:	1.000	87,254	-
Instructional Staff Support:	-	-	4,320
Library Services:	1.000	147,543	-
School Administration:	3.125	305,737	-
Operations and Maintenance:	2.750	173,884	6,000
Health Room:	0.500	22,750	-
Utilities:	-	101,865	-
TOTALS:	38.602	\$ 3,794,405	\$ 29,900

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	453	452	470	492	488	513	560	577	602	639
BVSD OE-Out	66	54	55	69	54	54	48	51	55	60
BVSD OE-In	39	35	46	44	57	50	45	34	39	23
Placements-Out	6	7	11	12	14	14	12	13	16	12
Placements-In	11	9	2	0	0	1	0	0	0	0
Out of District	5	7	6	8	9	8	9	6	10	1

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 1	0% 1	0% 1	0% 2	1% 3	0% 2	0% 2	0% 1	0% 1	0% 1
African American	0% 0	0% 0	0% 0	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 2
Caucasian	79% 342	80% 351	79% 360	77% 356	77% 372	77% 389	77% 428	77% 428	77% 440	78% 447
Asian	8% 36	8% 37	10% 47	12% 55	8% 62	12% 59	12% 66	11% 62	11% 62	11% 66
Hispanic	8% 28	5% 22	5% 21	6% 27	5% 25	6% 29	6% 31	5% 30	5% 27	5% 28
Native Hawaiian	0% 0	0% 0	0% 1	0% 1	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	6% 26	6% 28	6% 27	5% 23	5% 23	5% 26	5% 29	6% 32	8% 43	8% 47

Gender

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	48% 207	48% 211	50% 230	48% 223	50% 242	49% 247	47% 264	47% 260	47% 271	47% 277
Male	52% 226	52% 228	50% 227	52% 242	50% 244	51% 258	53% 292	53% 293	53% 302	53% 314

Special Programs

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	2% 8	2% 9	2% 8	2% 7	2% 8	1% 7	1% 8	1% 8	0% 2	2% 12
Free/Reduced Lunch	3% 15	4% 17	2% 8	5% 22	4% 20	3% 13	3% 19	2% 11	3% 17	2% 11
SPED	10% 45	11% 49	9% 39	8% 37	6% 30	6% 31	5% 29	6% 33	6% 32	5% 32
504	1% 4	1% 4	1% 6	2% 9	3% 15	4% 19	3% 16	3% 16	3% 17	2% 14



Our Schools (continued)

Elementary Schools (K-5) (continued)

University Hill Elementary

<http://uhe.bvdsd.org>

Projected Enrollment: 416

190 UNIVERSITY HILL ELEMENTARY			
	Staff	Total Budget \$4,593,185 non-SRA	SRA
Regular Education:	27.651	2,789,444	\$ 54,657
Special Education:	2.090	191,235	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	5,708	-
English Language Development:	5.250	583,967	-
Talented & Gifted Education:	0.295	13,088	-
Student Services:	1.000	146,835	28
Instructional Staff Support:	-	-	2,947
Library Services:	1.000	140,931	-
School Administration:	3.875	362,267	6,214
Operations and Maintenance:	2.750	171,371	5,874
Health Room:	0.500	22,990	-
Utilities:	-	95,629	-
TOTALS:	44.411	\$ 4,523,465	\$ 69,720

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	0	0	0	0	0	0	0	0	0	0
BVSD OE-Out	0	0	0	0	0	0	0	0	0	0
BVSD OE-In	390	367	368	372	355	351	361	317	320	299
Placements-Out	0	0	0	0	0	0	0	0	0	0
Placements-In	0	26	27	25	25	20	11	6	3	1
Out of District	26	29	26	24	25	25	20	13	17	22

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 1	0% 1	0% 2	0% 1	0% 1	1% 2	1% 2	1% 2	0% 1	0% 1
African American	0% 2	1% 3	1% 4	1% 3	0% 1	1% 3	1% 4	1% 4	1% 3	1% 3
Caucasian	29% 119	28% 111	27% 116	28% 120	29% 117	30% 119	32% 124	32% 114	34% 118	32% 102
Asian	0% 1	0% 1	0% 1	1% 3	0% 3	1% 3	0% 1	0% 1	0% 1	0% 1
Hispanic	67% 277	68% 288	68% 286	66% 279	66% 268	64% 255	64% 251	63% 220	62% 216	69% 211
Native Hawaiian	0% 1	0% 1	0% 2	0% 2	0% 1	0% 1	0% 0	0% 1	0% 0	0% 0
Multi	4% 15	4% 17	3% 12	3% 14	3% 14	3% 13	2% 9	3% 9	3% 9	2% 5

Gender

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	50% 208	47% 199	48% 201	48% 202	50% 204	48% 191	48% 188	51% 178	51% 176	50% 161
Male	50% 208	53% 223	52% 222	52% 220	50% 201	52% 205	52% 204	49% 173	49% 172	50% 162

Special Programs

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	50% 208	51% 215	51% 217	52% 218	52% 210	50% 197	51% 198	49% 173	48% 166	48% 156
Free/Reduced Lunch	54% 226	56% 238	53% 225	59% 247	60% 243	59% 235	56% 218	51% 180	52% 182	49% 157
SPED	13% 53	13% 58	13% 57	13% 54	12% 47	11% 43	9% 34	11% 37	10% 34	11% 36
504	2% 7	1% 5	1% 6	1% 3	1% 3	1% 5	1% 3	1% 2	1% 2	0% 1

Our Schools (continued)

Elementary Schools (K-5) (continued)

Whittier International Elementary

<http://whe.bvdsd.org>

Projected Enrollment: 378

196 WHITTIER ELEMENTARY			
	Staff	Total Budget \$3,670,337 non-SRA	SRA
Regular Education:	23.331	2,401,740	\$ 41,070
Special Education:	2.000	213,145	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	4,829	-
English Language Development:	2.250	250,599	-
Talented & Gifted Education:	0.281	10,365	-
Student Services:	1.000	98,983	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	124,902	-
School Administration:	3.125	303,980	-
Operations and Maintenance:	2.000	132,000	5,000
Health Room:	0.500	23,985	-
Utilities:	-	59,739	-
TOTALS:	35.487	\$ 3,624,267	\$ 46,070

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	425	457	444	508	529	507	506	474	454	486
BVSD OE-Out	119	112	106	119	120	115	129	129	133	135
BVSD OE-In	73	57	43	41	14	9	15	22	39	24
Placements-Out	9	8	7	8	8	6	5	4	6	8
Placements-In	5	5	8	0	1	2	1	1	1	0
Out of District	5	3	2	5	1	0	0	0	2	1

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	0% 1	0% 1
African American	1% 3	1% 3	1% 4	2% 7	1% 4	1% 4	1% 4	1% 6	3% 12	2% 9
Caucasian	64% 241	64% 256	68% 252	60% 253	61% 256	62% 246	60% 234	58% 233	59% 232	63% 234
Asian	6% 24	7% 29	7% 25	10% 44	6% 31	5% 20	5% 20	7% 28	6% 25	7% 15
Hispanic	22% 84	22% 89	21% 79	23% 97	25% 105	26% 103	28% 109	28% 113	28% 109	29% 92
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 1	0% 1	0% 0	0% 0	1% 2	1% 2
Multi	7% 25	6% 23	6% 21	5% 23	5% 20	6% 22	5% 21	5% 20	3% 13	4% 16
Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	52% 198	50% 199	47% 180	48% 203	47% 198	42% 168	43% 166	44% 175	45% 178	44% 161
Male	48% 180	50% 201	53% 201	52% 221	53% 219	58% 228	57% 223	56% 226	55% 216	56% 208
Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	24% 89	27% 108	24% 91	28% 120	25% 104	25% 99	28% 109	27% 110	27% 105	24% 87
Free/Reduced Lunch	29% 108	32% 128	30% 114	41% 172	42% 177	39% 154	40% 156	38% 143	36% 141	35% 130
SPED	11% 41	12% 47	11% 42	10% 42	9% 36	9% 34	9% 35	11% 44	12% 49	11% 39
504	2% 8	2% 8	2% 9	2% 8	1% 4	1% 2	1% 3	0% 2	1% 2	0% 0



Our Schools (continued)

Combination Schools, K-8, Middle/Senior & K-12

Aspen Creek K-8

<http://ac8.bvdsd.org>

Projected Enrollment: 822

505 ASPEN CREEK K-8			
	Staff	Total Budget \$7,224,049 non-SRA	SRA
Regular Education:	41.672	4,414,366	\$ 58,952
Special Education:	14.760	1,125,641	1,700
Vocational Education:	-	-	-
Extra Curricular Education:	-	25,472	-
English Language Development:	0.830	91,463	-
Talented & Gifted Education:	0.405	17,774	1,500
Student Services:	2.500	240,250	300
Instructional Staff Support:	-	-	7,658
Library Services:	1.000	114,054	3,951
School Administration:	7.125	676,536	1,750
Operations and Maintenance:	4.000	264,453	6,819
Health Room:	0.500	24,348	-
Utilities:	-	147,062	-
TOTALS:	72.792	\$ 7,141,419	\$ 82,630

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	816	850	883	869	932	963	984	942	938	983
BVSD OE-Out	220	204	218	212	214	232	237	240	241	236
BVSD OE-In	100	91	107	121	85	91	75	71	67	62
Placements-Out	15	18	18	19	26	17	19	17	20	19
Placements-In	16	20	24	15	12	18	13	18	16	15
Out of District	132	128	138	131	122	116	109	97	95	114

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 2	0% 2	0% 2	0% 2	0% 2	0% 1	0% 0	0% 1	0% 1	0% 3
African American	1% 10	2% 17	1% 9	2% 16	1% 12	1% 10	1% 9	1% 8	1% 11	1% 13
Caucasian	79% 616	72% 623	76% 689	76% 684	77% 702	79% 739	77% 714	77% 691	79% 725	80% 733
Asian	6% 51	7% 59	6% 55	5% 45	6% 53	5% 49	5% 50	6% 51	4% 38	4% 41
Hispanic	13% 108	14% 121	13% 115	12% 108	10% 95	10% 96	12% 114	12% 110	11% 103	9% 87
Native Hawaiian	0% 2	0% 2	0% 2	0% 1	0% 2	0% 2	0% 0	0% 0	0% 0	0% 0
Multi	4% 33	4% 37	4% 39	5% 48	5% 45	4% 39	4% 36	4% 36	4% 38	4% 39

Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	46% 381	48% 411	48% 440	50% 452	49% 443	49% 458	50% 463	51% 457	50% 461	51% 465
Male	54% 441	52% 450	52% 471	50% 452	51% 468	51% 478	50% 462	49% 440	50% 455	49% 451

Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	6% 46	5% 41	4% 40	3% 31	1% 6	1% 12	1% 10	1% 7	1% 5	1% 8
Free/Reduced Lunch	13% 103	17% 149	13% 121	14% 130	16% 142	13% 123	15% 140	12% 105	11% 102	9% 81
SPED	11% 90	12% 101	12% 105	10% 90	11% 103	9% 81	8% 59	7% 66	8% 77	8% 72
504	5% 40	4% 33	4% 36	3% 30	3% 25	3% 24	2% 14	1% 5	1% 9	1% 13

Our Schools (continued)

Combination Schools, K-8, Middle/Senior & K-12 (continued)

Eldorado K-8

<http://el8.bvdsd.org/>

Projected Enrollment: 815

506 ELDORADO K-8			
	Staff	Total Budget \$6,676,758 non-SRA	SRA
Regular Education:	42.446	4,490,752	\$ 39,110
Special Education:	4.208	424,164	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	25,030	-
English Language Development:	1.170	131,103	-
Talented & Gifted Education:	0.388	13,660	-
Student Services:	2.500	265,728	500
Instructional Staff Support:	-	-	19,200
Library Services:	1.000	75,287	2,000
School Administration:	7.000	716,836	1,000
Operations and Maintenance:	4.250	265,990	9,000
Health Room:	0.500	23,760	-
Utilities:	-	173,638	-
TOTALS:	63.462	\$ 6,605,948	\$ 70,810

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	901	965	1,022	1,035	1,089	1,140	1,155	1,126	1,108	1,122
BVSD OE-Out	185	205	240	232	251	272	288	272	247	221
BVSD OE-In	66	60	60	64	70	83	60	61	56	39
Placements-Out	10	5	4	2	2	2	2	4	2	3
Placements-In	12	14	14	11	15	16	19	23	29	43
Out of District	38	31	33	42	38	24	16	14	14	11

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 2	0 % 2	0% 1	0% 3	0% 3	1 % 5	0% 3	0% 3	0% 3	0% 3
African American	0% 3	1% 5	1% 9	1% 11	1% 10	1% 10	1% 7	1% 9	1% 6	1% 7
Caucasian	79% 610	73% 620	75% 659	75% 685	74% 704	72% 713	73% 696	71% 702	73% 705	73% 720
Asian	8% 68	10% 89	10% 89	11% 99	12% 116	13% 132	13% 126	15% 148	14% 134	13% 128
Hispanic	8% 65	8% 68	7% 62	7% 61	7% 67	7% 71	8% 77	7% 74	7% 70	8% 80
Native Hawaiian	0% 3	0% 3	0% 3	0 % 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	8% 64	7% 63	6% 57	6% 57	6% 57	6% 56	5% 49	6% 56	6% 54	5% 49
Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	49% 401	49% 419	49% 429	48% 439	47% 446	45% 448	47% 448	48% 472	47% 456	46% 452
Male	51% 414	51% 431	51% 451	52% 477	53% 511	55% 539	53% 510	52% 520	53% 516	54% 535
Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	5% 40	6% 52	6% 54	7% 66	7% 70	9% 85	9% 85	9% 86	9% 86	9% 90
Free/Reduced Lunch	6% 50	7% 62	5% 44	5% 46	6% 60	6% 55	6% 62	6% 59	6% 59	7% 73
SPED	11% 87	10% 84	9% 80	9% 78	7% 70	7% 66	6% 61	7% 73	7% 67	5% 51
504	7% 54	5% 46	5% 42	4% 36	3% 29	3% 27	3% 32	2% 22	3% 27	3% 30



Our Schools (continued)

Combination Schools, K-8, Middle/Senior & K-12 (continued)

Meadowlark School

<http://ml8.bvsd.org>

Projected Enrollment: 646

509 MEADOWLARK K-8			
	Staff	Total Budget \$5,741,111 non-SRA	SRA
Regular Education:	34.486	3,583,757	\$ 34,723
Special Education:	8.995	715,874	500
Vocational Education:	-	-	-
Extra Curricular Education:	-	11,855	-
English Language Development:	0.420	46,285	-
Talented & Gifted Education:	0.346	15,351	200
Student Services:	2.000	205,432	-
Instructional Staff Support:	-	-	8,242
Library Services:	1.000	91,837	500
School Administration:	6.750	623,705	2,840
Operations and Maintenance:	3.750	241,864	7,000
Health Room:	0.500	21,199	-
Utilities:	-	129,947	-
TOTALS:	58.247	\$ 5,687,106	\$ 54,005

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	771	686	570	0	0	0	0	0	0	0
BVSD OE-Out	202	202	231	0	0	0	0	0	0	0
BVSD OE-In	38	39	45	0	0	0	0	0	0	0
Placements-Out	15	13	13	0	0	0	0	0	0	0
Placements-In	23	27	20	0	0	0	0	0	0	0
Out of District	41	50	53	0	0	0	0	0	0	0

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 1	0 % 0	0 % 0	0% 0	0 % 0	0 % 0	0% 0	0 % 0	0 % 0	0 % 0
African American	1% 6	1% 4	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Caucasian	72% 467	74% 426	76% 334	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Asian	7% 48	6% 35	4% 19	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Hispanic	11% 70	12% 67	12% 54	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Native Hawaiian	0% 1	0% 1	0% 0	0 % 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	8% 53	8% 44	7% 29	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	48% 309	48% 275	48% 208	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Male	52% 337	52% 302	52% 229	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	4% 26	4% 22	5% 23	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Free/Reduced Lunch	8% 51	7% 42	7% 31	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
SPED	15% 98	15% 84	11% 49	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
504	4% 27	3% 16	2% 9	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0

Our Schools (continued)

Combination Schools, K-8, Middle/Senior & K-12 (continued)

Monarch K-8

<http://mo8.bvdsd.org>

Projected Enrollment: 721

502 MONARCH K-8 SCHOOL			
	Staff	Total Budget \$6,867,799	
		non-SRA	SRA
Regular Education:	38.167	4,024,640	\$ 41,308
Special Education:	13.896	1,039,908	900
Vocational Education:	-	-	-
Extra Curricular Education:	-	22,394	-
English Language Development:	1.670	184,029	-
Talented & Gifted Education:	0.332	15,342	300
Student Services:	2.500	239,530	350
Instructional Staff Support:	-	-	13,257
Library Services:	1.000	118,807	1,000
School Administration:	6.500	675,369	7,300
Operations and Maintenance:	3.500	221,614	10,100
Health Room:	0.500	24,574	200
Utilities:	-	226,877	-
TOTALS:	68.065	\$ 6,793,084	\$ 74,715

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	665	643	682	724	770	755	722	649	641	726
BVSD OE-Out	169	163	155	160	166	169	163	156	147	148
BVSD OE-In	154	184	185	212	195	221	223	235	222	184
Placements-Out	7	10	15	18	21	20	31	25	19	29
Placements-In	20	24	18	15	14	16	14	12	14	14
Out of District	60	64	68	73	54	56	68	64	44	41

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 1	0% 0	0% 0	0% 3	0% 1	0% 2	0% 2	0% 1	0% 2	1% 4
African American	1% 9	2% 16	2% 17	2% 18	2% 20	1% 9	1% 8	0% 4	1% 6	0% 2
Caucasian	66% 473	68% 503	68% 534	69% 584	70% 594	75% 642	72% 602	72% 590	72% 572	78% 601
Asian	15% 110	13% 95	13% 99	12% 105	12% 103	10% 88	11% 95	12% 94	10% 82	9% 74
Hispanic	12% 88	12% 91	11% 87	10% 82	9% 79	8% 67	9% 74	9% 71	9% 72	9% 72
Native Hawaiian	0% 0	0% 0	0% 0	0% 1	0% 1	0% 3	0% 0	0% 1	0% 0	0% 1
Multi	6% 40	5% 37	6% 46	6% 51	6% 50	6% 49	6% 50	7% 54	7% 55	5% 36

Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	48% 348	49% 363	49% 381	49% 411	49% 412	49% 421	48% 401	50% 408	49% 387	52% 409
Male	52% 373	51% 379	51% 402	51% 433	51% 436	51% 439	52% 431	50% 407	51% 402	48% 381

Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	13% 96	11% 80	10% 79	8% 70	5% 41	3% 27	4% 30	3% 21	2% 19	2% 15
Free/Reduced Lunch	15% 108	17% 126	13% 101	14% 122	14% 117	11% 91	12% 99	10% 78	12% 97	10% 80
SPED	13% 92	13% 98	10% 76	8% 70	10% 84	10% 86	9% 76	9% 73	12% 91	10% 82
504	4% 31	3% 22	4% 32	4% 34	4% 30	4% 35	2% 20	2% 15	2% 18	3% 20



Our Schools (continued)

Combination Schools, K-8, Middle/Senior & K-12 (continued)

Nederland Middle/Senior

<http://neh.bvsvd.org>

Projected Enrollment: 219

503 NEDERLAND MIDDLE/SENIOR			
	Staff	Total Budget \$3,519,697 non-SRA	SRA
Regular Education:	15.834	1,736,892	\$ 20,070
Special Education:	6.500	497,022	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	31,036	-
English Language Development:	0.200	22,281	-
Talented & Gifted Education:	0.255	23,805	-
Student Services:	1.000	114,843	150
Instructional Staff Support:	-	-	4,265
Library Services:	1.375	132,958	-
School Administration:	5.500	586,654	3,465
Operations and Maintenance:	4.000	225,641	3,300
Health Room:	-	-	-
Utilities:	-	117,315	-
TOTALS:	34.664	\$ 3,488,447	\$ 31,250

OPEN ENROLLMENT PROFILE

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Population	288	323	329	341	347	359	356	355	374	411
BVSD OE-Out	77	85	90	86	88	93	90	105	96	94
BVSD OE-In	7	4	2	3	7	8	3	1	3	1
Placements-Out*	5	4	5	4	3	1	3			
Placements-In*	1	1		2					1	
Out of District	5	3	6	6	8	16	17	16	14	15
Unmatched Addresses		5				1		3	3	
Total	219	247	242	262	271	290	283	270	299	333

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 0	0% 0	0% 0	0% 0		.3% 1		.7% 2	1.7% 5	1.2% 4
African American	0% 1	1% 2	2% 4	1% 3	0% 1	.3% 1			.3% 1	
Caucasian	88% 193	86% 212	86% 208	86% 226	84% 233	83.1% 241	66% 235	84.4% 228	90.6% 271	91.9% 306
Asian	3% 6	2% 6	2% 6	3% 7	2% 6	2.1% 6	2% 7	3.3% 9	3% 9	.9% 3
Hispanic	5% 12	6% 15	6% 14	5% 13	6% 16	6.9% 20	6.7% 24	7% 19	7.4% 22	8.1% 27
Native Hawaiian	0% 1	0% 0	0% 0	0% 0					.3% 1	.1% 1
Multi	3% 6	5% 12	4% 10	5% 12	6% 17	7.2% 21	4.8% 17	4.4% 12	3.7% 11	28.6% 12
Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	45% 99	50% 115	50% 120	52% 135	53% 148	54.5% 158	54.6% 155	52.2% 141	48.8% 146	49.5% 165
Male	55% 120	50% 132	50% 122	48% 126	45% 125	45.5% 132	45.4% 129	47.8% 129	51.2% 153	50.5% 168
Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	3% 7	3% 5	3% 7	2% 6	1% 4	1% 3	1.1% 4	1.5% 4	1% 3	.3% 1
Free/Reduced Lunch	23% 50	30% 74	22% 53	29% 77	31% 87	26.2% 76	18% 64	24.4% 66	22.4% 67	19.2% 64
SPED	16% 36	17% 42	14% 35	14% 37	14% 38	15.9% 46	9.6% 37	13% 35	14.7% 44	11.4% 38
504	4% 9	4% 10	4% 10	2% 6	3% 9	2.8% 8	2.2% 8	3.7% 10	2% 6	2.1% 7

Our Schools (continued)

Combination Schools, K-8, Middle/Senior & K-12 (continued)

Boulder Universal

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

Projected Enrollment: 75

461 BOULDER UNIVERSAL			
	Staff	Total Budget \$1,285,667 non-SRA SRA	
Regular Education:	4.750	558,987	\$ 4,615
Special Education:	0.600	63,944	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.005	221	-
Student Services:	3.600	375,993	-
Instructional Staff Support:	-	-	-
Library Services:	-	-	-
School Administration:	2.800	281,907	-
Operations and Maintenance:	-	-	-
Health Room:	-	-	-
Utilities:	-	-	-
TOTALS:	11.755	\$ 1,281,052	\$ 4,615

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Population										
BVSD OE-Out										
BVSD OE-In	54	45	64	64	70	103	101	122	99	10
Placements-Out*		0	0							
Placements-In*	8	1	2	1	0	1				
Out of District	15	17	22	20	16	19	24	13	21	5
Unmatched Addresses										
Total	77	63	88	85	86	123	125	135	120	15

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 0	0% 0	1% 1				.7% 1	1.5% 2		1.3% 1
African American	0% 0	2% 1	1% 1	1% 1		.8% 1	.7% 1	2.2% 3	.8% 1	2.5% 2
Caucasian	88% 66	83% 52	79% 69	81% 69	80% 69	85.5% 106	68.8% 86	75.7% 103	80.2% 97	78.8% 63
Asian	1% 1	0% 0	3% 3	4% 3	3% 3	3.2% 4	7.2% 9	5.9% 8	3.3% 4	2.5% 2
Hispanic	8% 6	8% 5	11% 10	12% 10	12% 10	5.6% 7	12% 15	8.8% 12	12.4% 15	12.5% 10
Native Hawaiian	0% 0	0% 0	0% 0							.1% 1
Multi	3% 2	8% 5	3% 3	4% 3	8% 7	4.8% 6	10.4% 13	5.9% 8	3.3% 4	.1% 1
Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	63% 40	63% 40	62% 54	68% 58	58% 50	48.4% 60	43.2% 54	51.5% 70	56.2% 68	42.5% 34
Male	37% 23	37% 23	38% 33	33% 28	45% 39	51.6% 64	56.8% 71	48.5% 66	43.8% 53	57.5% 46
Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	1% 1	2% 1					2.4% 3	2.2% 3	2.5% 3	1.3% 1
Free/Reduced Lunch	3% 2	8% 5	11% 10	9% 8	13% 11	10.9% 13	12.8% 16	11.7% 16	13.2% 16	16.3% 13
SPED	5% 4	3% 2	8% 7	9% 8	7% 6	7.3% 9	4.8% 6	4.4% 6	7.4% 9	7.5% 6
504	20% 15	24% 15	15% 13	18% 15	12% 10	11.3% 14	8% 10	8.8% 12	5.8% 7	5% 4



Our Schools (continued)

Middle Schools (6-8)

Angevine Middle

<http://anm.bvsd.org/Pages/default.aspx>

Projected Enrollment: 684

252 ANGEVINE MIDDLE			
	Staff	Total Budget \$6,223,447 non-SRA	SRA
Regular Education:	34.010	3,685,676	\$ 62,336
Special Education:	7.063	580,927	1,000
Vocational Education:	-	-	-
Extra Curricular Education:	-	36,885	-
English Language Development:	2.330	260,138	1,000
Talented & Gifted Education:	1.224	123,177	-
Student Services:	2.500	280,952	500
Instructional Staff Support:	-	-	8,000
Library Services:	1.000	113,415	5,000
School Administration:	6.000	642,946	9,189
Operations and Maintenance:	3.750	242,114	9,000
Health Room:	-	-	-
Utilities:	-	161,192	-
TOTALS:	57.877	\$ 6,127,422	\$ 96,025

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	989	972	916	1,101	1,110	1,082	1,023	981	996	990
BVSD OE-Out	327	319	306	408	399	431	437	462	467	481
BVSD OE-In	28	37	61	18	16	10	12	18	18	15
Placements-Out	16	17	22	24	20	18	5	8	6	7
Placements-In	7	5	4	2	1	1	1	1	2	1
Out of District	7	11	16	20	17	16	15	15	21	27

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	1% 6	1% 4	1% 5	0% 3	0% 2	0% 1	0% 3	1% 4	2% 9	2% 10
African American	1% 8	1% 9	1% 8	1% 8	1% 8	1% 7	1% 5	1% 4	0% 1	1% 4
Caucasian	50% 341	48% 332	50% 335	51% 365	52% 380	53% 350	50% 306	52% 296	51% 301	52% 283
Asian	4% 26	3% 20	3% 20	3% 23	4% 25	3% 21	3% 20	3% 18	4% 22	3% 18
Hispanic	39% 265	42% 290	41% 272	40% 287	40% 288	40% 267	42% 258	40% 231	39% 227	38% 206
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	0% 1
Multi	6% 39	5% 38	4% 30	3% 24	3% 22	2% 16	3% 19	3% 20	4% 26	4% 23

Gender

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	49% 335	47% 329	45% 304	43% 304	43% 313	45% 301	49% 299	51% 295	53% 312	48% 262
Male	51% 350	53% 364	55% 366	57% 406	57% 412	55% 361	51% 312	49% 278	47% 275	52% 283

Special Programs

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	20% 134	16% 113	22% 148	24% 172	17% 121	22% 147	20% 120	20% 112	19% 112	19% 106
Free/Reduced Lunch	40% 277	46% 320	38% 254	44% 312	47% 344	44% 291	43% 260	44% 254	47% 273	47% 257
SPED	17% 116	15% 104	15% 98	16% 112	16% 114	14% 95	13% 81	13% 77	14% 84	15% 82
504	4% 26	5% 34	4% 24	3% 22	3% 19	2% 13	2% 15	2% 10	2% 10	2% 9

Our Schools (continued)

Middle Schools (6-8) (continued)

Broomfield Heights Middle

<http://bhm.bvdsd.org>

Projected Enrollment: 562

225 BROOMFIELD HEIGHTS MIDDLE			
	Staff	Total Budget \$5,154,484 non-SRA	SRA
Regular Education:	28.640	3,099,879	\$ 50,565
Special Education:	8.375	647,045	906
Vocational Education:	-	-	-
Extra Curricular Education:	-	28,103	-
English Language Development:	0.670	75,281	-
Talented & Gifted Education:	0.194	8,606	340
Student Services:	2.500	251,384	755
Instructional Staff Support:	-	-	4,514
Library Services:	1.000	109,491	3,399
School Administration:	5.000	522,341	1,258
Operations and Maintenance:	3.000	195,443	5,288
Health Room:	-	-	-
Utilities:	-	149,886	-
TOTALS:	49.379	\$ 5,087,459	\$ 67,025

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	356	347	349	329	326	335	370	346	360	352
BVSD OE-Out	41	46	54	46	33	38	36	41	36	32
BVSD OE-In	76	69	74	78	86	94	91	101	102	103
Placements-Out	2	2	3	1	3	2	3	3	2	0
Placements-In	12	10	11	3	8	7	12	10	12	10
Out of District	163	187	167	157	161	152	118	94	97	92

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 1	0 % 2	0% 2	1 % 4	1 % 4	1% 5	1 % 4	0 % 2	1 % 3	1 % 4
African American	2% 9	1% 7	1% 8	2% 8	1% 4	1% 6	1% 5	0% 2	1% 3	0% 2
Caucasian	69% 367	68% 383	66% 360	67% 346	68% 373	67% 370	69% 381	69% 366	71% 396	69% 361
Asian	2% 12	3% 15	3% 16	3% 17	2% 19	5% 25	4% 23	5% 26	6% 32	5% 35
Hispanic	25% 139	21% 121	24% 130	24% 124	23% 125	22% 121	23% 125	22% 119	19% 108	19% 99
Native Hawaiian	0% 1	0% 1	0% 2	0 % 1	0% 1	0% 0	0% 0	0% 0	0% 1	0% 1
Multi	6% 34	6% 36	5% 27	4% 20	4% 21	4% 23	3% 14	3% 16	3% 18	5% 24

Gender

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	50% 284	51% 286	52% 286	50% 262	52% 283	51% 282	51% 280	50% 263	50% 282	48% 254
Male	50% 279	49% 279	48% 259	50% 258	48% 264	49% 268	49% 272	50% 268	50% 279	52% 272

Special Programs

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	8% 47	5% 31	7% 38	7% 35	6% 32	7% 41	9% 47	7% 38	5% 30	5% 25
Free/Reduced Lunch	28% 159	28% 161	26% 141	28% 147	30% 164	25% 137	28% 155	29% 152	26% 148	25% 132
SPED	16% 90	16% 90	15% 80	14% 71	15% 80	12% 64	11% 60	12% 66	13% 72	13% 70
504	3% 19	2% 13	2% 10	2% 12	2% 12	3% 15	3% 18	3% 16	2% 11	1% 7



Our Schools (continued)

Middle Schools (6-8) (continued)

Casey Middle

<http://cam.bvsd.org>

Projected Enrollment: 634

240 CASEY MIDDLE			
	Staff	Total Budget \$5,746,405 non-SRA	SRA
Regular Education:	33.130	3,586,654	\$ 66,359
Special Education:	4.813	440,473	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	35,130	-
English Language Development:	3.330	371,422	-
Talented & Gifted Education:	0.221	9,805	200
Student Services:	2.500	275,286	513
Instructional Staff Support:	-	-	9,018
Library Services:	1.000	140,931	6,000
School Administration:	5.000	454,116	1,500
Operations and Maintenance:	3.500	225,720	8,735
Health Room:	-	-	-
Utilities:	-	114,543	-
TOTALS:	53.494	\$ 5,654,080	\$ 92,325

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	679	682	684	634	644	629	636	599	564	500
BVSD OE-Out	170	147	151	158	195	193	181	157	166	168
BVSD OE-In	116	114	126	153	173	153	137	114	119	93
Placements-Out	8	8	10	6	9	9	6	5	6	3
Placements-In	13	17	12	10	8	10	7	7	4	4
Out of District	5	10	8	17	11	15	14	9	12	13

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 1	0 % 0	1% 4	0 % 2	0 % 3	0% 1	0 % 1	0 % 0	0 % 2	1 % 3
African American	1% 5	1% 4	0% 3	1% 6	1% 8	1% 9	1% 6	1% 5	1% 7	1% 6
Caucasian	54% 341	54% 360	53% 356	53% 345	52% 331	52% 318	52% 316	58% 337	58% 315	54% 238
Asian	2% 15	2% 16	2% 14	2% 13	2% 21	3% 19	3% 21	2% 11	1% 8	2% 7
Hispanic	39% 245	40% 266	40% 268	40% 264	39% 249	40% 240	39% 236	35% 203	35% 191	39% 171
Native Hawaiian	0% 1	0% 1	0% 0	0 % 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	4% 26	3% 21	4% 24	3% 22	3% 20	3% 20	5% 28	4% 26	4% 23	3% 15

Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	48% 307	49% 325	50% 335	52% 337	50% 318	48% 290	46% 277	48% 280	51% 277	53% 234
Male	52% 327	51% 343	50% 334	48% 315	50% 314	52% 317	54% 331	52% 302	49% 269	47% 206

Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	30% 189	26% 172	29% 191	28% 184	22% 139	23% 141	24% 144	18% 105	19% 104	23% 99
Free/Reduced Lunch	38% 242	43% 289	36% 241	43% 278	44% 275	41% 247	42% 254	34% 195	36% 198	41% 181
SPED	14% 89	15% 97	14% 91	14% 93	12% 73	13% 77	11% 67	12% 68	10% 57	11% 49
504	7% 47	6% 37	3% 23	3% 18	3% 20	3% 17	2% 12	2% 10	2% 13	2% 7

Our Schools (continued)

Middle Schools (6-8) (continued)

Centennial Middle

<http://cem.bvdsd.org/Pages/default.aspx>

Projected Enrollment: 635

250 CENTENNIAL MIDDLE			
	Staff	Total Budget \$5,194,802 non-SRA	SRA
Regular Education:	30.910	3,340,207	\$ 44,724
Special Education:	3.000	319,474	700
Vocational Education:	-	-	-
Extra Curricular Education:	-	30,739	-
English Language Development:	1.670	186,443	-
Talented & Gifted Education:	0.210	9,215	1,565
Student Services:	2.500	242,645	500
Instructional Staff Support:	-	-	11,624
Library Services:	1.000	132,392	5,000
School Administration:	5.000	496,167	2,599
Operations and Maintenance:	3.500	219,623	4,013
Health Room:	-	-	-
Utilities:	-	147,172	-
TOTALS:	47.790	\$ 5,124,077	\$ 70,725

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	825	830	851	846	816	777	770	699	696	722
BVSD OE-Out	238	235	261	273	257	250	250	231	229	231
BVSD OE-In	59	48	61	58	72	71	56	57	75	75
Placements-Out	18	21	14	12	10	13	12	11	10	11
Placements-In	2	3	2	1	1	1	2	0	0	0
Out of District	5	9	5	8	6	9	15	11	11	7

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 3	0 % 3	0% 2	0 % 3	1 % 5	1% 5	1 % 3	0 % 2	1 % 3	0 % 2
African American	1% 5	1% 7	0% 3	0% 3	0% 2	1% 3	1 % 3	1 % 5	1 % 3	0% 2
Caucasian	68% 422	66% 416	67% 436	66% 417	67% 422	64% 378	66% 381	67% 368	65% 358	68% 370
Asian	4% 28	3% 22	4% 23	5% 30	4% 37	6% 33	4% 25	4% 20	4% 22	4% 29
Hispanic	23% 143	24% 151	23% 151	22% 137	21% 130	23% 137	24% 138	24% 129	25% 139	23% 131
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 1	0% 2	0% 0	0% 1	0% 0	0% 1
Multi	5% 34	6% 35	5% 31	6% 38	5% 33	6% 37	5% 30	4% 23	5% 29	5% 27
Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	46% 290	48% 303	47% 303	49% 305	49% 307	49% 289	49% 287	48% 263	49% 270	52% 292
Male	54% 345	52% 331	53% 343	51% 323	51% 323	51% 306	51% 294	52% 285	51% 284	48% 270
Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	15% 97	14% 88	15% 99	16% 99	12% 74	13% 77	14% 82	14% 77	14% 75	13% 75
Free/Reduced Lunch	23% 149	24% 153	22% 143	23% 142	24% 152	25% 148	27% 159	23% 127	26% 143	21% 120
SPED	10% 63	11% 71	10% 66	10% 65	9% 54	9% 53	6% 37	8% 45	8% 45	7% 39
504	8% 51	7% 46	5% 35	4% 25	3% 18	2% 14	3% 16	3% 16	2% 13	3% 16



Our Schools (continued)

Middle Schools (6-8) (continued)

Louisville Middle

<http://lom.bvdsd.org>

Projected Enrollment: 653

254 LOUISVILLE MIDDLE			
	Staff	Total Budget \$5,331,387 non-SRA	SRA
Regular Education:	30.840	3,332,492	\$ 42,770
Special Education:	8.037	630,101	-
Vocational Education:	-	-	1,354
Extra Curricular Education:	-	31,177	-
English Language Development:	0.330	37,088	-
Talented & Gifted Education:	0.220	9,656	-
Student Services:	2.000	270,948	1,000
Instructional Staff Support:	-	-	5,421
Library Services:	1.000	140,931	5,000
School Administration:	5.000	475,471	1,680
Operations and Maintenance:	3.250	213,322	5,000
Health Room:	-	-	-
Utilities:	-	127,976	-
TOTALS:	50.677	\$ 5,269,162	\$ 62,225

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	625	640	636	612	619	601	571	484	431	462
BVSD OE-Out	79	79	87	78	90	77	91	82	73	74
BVSD OE-In	108	112	96	89	82	98	145	203	238	216
Placements-Out	11	12	7	5	4	3	5	4	11	22
Placements-In	5	5	5	9	8	11	7	8	10	9
Out of District	5	12	16	15	6	3	4	7	12	11

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	1% 4	1% 4	1% 4	0% 1	0% 1	0% 2	0% 2	0% 2	0% 1	0% 1
African American	1% 7	1% 6	0% 3	1% 6	1% 4	0% 3	0% 2	0% 2	0% 3	0% 3
Caucasian	79% 513	79% 539	81% 531	80% 515	78% 487	77% 489	79% 501	82% 517	80% 501	82% 497
Asian	3% 20	2% 11	2% 14	2% 12	3% 13	3% 18	3% 17	2% 13	2% 15	2% 15
Hispanic	11% 70	11% 72	11% 74	12% 75	13% 82	13% 83	13% 82	11% 71	12% 73	9% 54
Native Hawaiian	0% 1	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	0% 0	0% 0
Multi	6% 38	7% 45	5% 33	5% 33	5% 34	6% 38	4% 27	4% 26	5% 30	5% 33
Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	48% 316	49% 329	48% 319	49% 314	50% 309	49% 308	50% 318	51% 324	50% 311	49% 298
Male	52% 337	51% 349	52% 340	51% 328	50% 312	51% 325	50% 313	49% 308	50% 312	51% 305
Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	4% 25	3% 18	5% 34	6% 40	5% 29	5% 30	3% 22	3% 20	3% 21	1% 5
Free/Reduced Lunch	9% 61	12% 79	11% 72	15% 97	15% 92	12% 77	11% 70	12% 78	13% 79	12% 71
SPED	11% 70	12% 81	12% 77	13% 82	10% 64	10% 62	9% 54	11% 68	9% 53	9% 56
504	9% 56	10% 69	8% 51	7% 42	5% 31	4% 27	4% 23	3% 18	2% 12	1% 7

Our Schools (continued)

Middle Schools (6-8) (continued)

Manhattan School of Arts & Academics

<http://mam.bvsd.org>

Projected Enrollment: 539

230 MANHATTAN MIDDLE			
	Staff	Total Budget \$4,804,791 non-SRA	SRA
Regular Education:	25.870	2,803,283	\$ 39,876
Special Education:	6.288	488,128	710
Vocational Education:	-	-	-
Extra Curricular Education:	-	23,713	-
English Language Development:	1.330	148,977	-
Talented & Gifted Education:	0.176	7,808	500
Student Services:	2.500	268,122	600
Instructional Staff Support:	-	-	4,493
Library Services:	1.000	135,174	6,000
School Administration:	5.000	533,367	2,001
Operations and Maintenance:	3.000	203,361	4,170
Health Room:	-	-	-
Utilities:	-	134,508	-
TOTALS:	45.164	\$ 4,746,441	\$ 58,350

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	510	527	553	562	552	572	551	488	485	499
BVSD OE-Out	231	255	286	286	280	263	258	256	259	254
BVSD OE-In	218	178	179	163	193	215	219	199	192	180
Placements-Out	3	4	7	5	5	6	2	3	4	9
Placements-In	16	17	25	13	15	10	13	11	10	23
Out of District	31	27	24	12	18	15	23	24	19	27

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 2	1 % 3	1% 3	1 % 4	1 % 5	1 % 5	1 % 4	1 % 3	1 % 6	1 % 4
African American	1% 5	1% 5	1% 5	2% 7	1% 5	1% 7	1% 4	1% 5	1% 6	1% 5
Caucasian	65% 352	65% 320	65% 319	66% 302	64% 315	64% 346	66% 361	65% 317	65% 304	66% 311
Asian	3% 17	4% 20	5% 23	4% 20	3% 24	6% 34	6% 33	5% 26	5% 22	5% 28
Hispanic	23% 126	21% 102	20% 98	19% 85	24% 116	23% 127	24% 129	24% 116	23% 106	19% 88
Native Hawaiian	0% 1	0% 1	0% 1	0 % 0	0% 0	0% 0	0% 0	0% 1	0% 2	0% 1
Multi	7% 36	8% 39	8% 39	9% 40	6% 28	4% 24	3% 16	4% 19	4% 20	7% 31
Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	55% 294	55% 270	55% 266	51% 233	51% 251	51% 277	51% 280	51% 248	49% 229	53% 250
Male	45% 245	45% 220	45% 222	49% 225	49% 242	49% 266	49% 267	49% 239	51% 237	47% 218
Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	13% 71	11% 52	15% 75	14% 64	13% 63	13% 73	16% 87	15% 72	14% 64	13% 60
Free/Reduced Lunch	22% 121	25% 122	25% 124	28% 130	29% 144	29% 158	30% 164	29% 139	27% 128	26% 121
SPED	14% 75	17% 82	23% 112	22% 100	18% 89	17% 92	16% 87	18% 90	19% 88	16% 75
504	10% 56	9% 45	7% 32	4% 20	4% 21	6% 34	6% 33	5% 25	3% 14	3% 13



Our Schools (continued)

Middle Schools (6-8) (continued)

Nevin Platt Middle

<http://npm.bvdsd.org/Pages/default.aspx>

Projected Enrollment: 532

260 PLATT MIDDLE			
	Staff	Total Budget \$4,360,824 non-SRA SRA	
Regular Education:	24.842	2,658,564	\$ 35,116
Special Education:	5.938	440,003	500
Vocational Education:	-	-	-
Extra Curricular Education:	-	26,348	-
English Language Development:	0.170	18,734	-
Talented & Gifted Education:	0.176	4,879	5,300
Student Services:	2.000	211,367	400
Instructional Staff Support:	-	-	1,600
Library Services:	1.000	129,669	150
School Administration:	5.000	455,103	-
Operations and Maintenance:	3.750	230,968	5,784
Health Room:	-	-	-
Utilities:	-	136,339	-
TOTALS:	42.876	\$ 4,311,974	\$ 48,850

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	463	463	492	476	493	459	450	453	486	500
BVSD OE-Out	128	116	125	116	137	142	137	154	175	154
BVSD OE-In	178	215	244	258	224	206	178	184	165	180
Placements-Out	5	3	6	9	12	7	9	9	10	17
Placements-In	9	8	7	12	10	10	0	2	2	0
Out of District	15	13	15	18	25	32	26	19	18	24

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 2	0 % 2	0% 1	0 % 0	0 % 1	0% 1	1 % 5	1 % 3	0 % 1	0 % 1
African American	2% 8	2% 9	1% 7	1% 5	1% 4	2% 9	1% 7	1% 3	0% 1	1% 3
Caucasian	80% 423	81% 469	79% 497	80% 508	81% 485	80% 445	80% 406	80% 407	83% 418	85% 452
Asian	2% 8	2% 13	3% 19	4% 25	2% 18	4% 22	3% 15	4% 19	3% 13	4% 18
Hispanic	10% 51	8% 46	9% 54	9% 60	9% 54	8% 45	8% 43	9% 48	8% 40	8% 31
Native Hawaiian	0% 0	0% 0	0% 0	0 % 1	0% 3	0% 1	0% 0	0% 0	0% 0	0% 0
Multi	8% 40	7% 42	8% 49	6% 39	6% 37	6% 34	7% 34	6% 30	6% 29	5% 28

Gender

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	45% 242	45% 262	44% 277	45% 286	47% 281	47% 260	48% 247	48% 245	47% 237	49% 263
Male	55% 290	55% 319	56% 350	55% 352	53% 321	53% 297	52% 263	52% 265	53% 265	51% 270

Special Programs

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	3% 14	2% 9	3% 19	2% 13	2% 10	2% 11	3% 13	2% 9	1% 4	1% 5
Free/Reduced Lunch	11% 56	10% 57	8% 52	8% 51	11% 68	11% 60	9% 48	10% 49	8% 40	6% 31
SPED	14% 73	12% 71	11% 71	10% 64	9% 57	8% 47	5% 25	5% 27	6% 30	6% 31
504	10% 54	10% 57	8% 50	9% 55	6% 38	6% 35	6% 32	5% 28	3% 17	3% 16

Our Schools (continued)

Middle Schools (6-8) (continued)

Southern Hills Middle

<http://shm.bvsd.org/>

Projected Enrollment: 529

270 SOUTHERN HILLS MIDDLE			
	Staff	Total Budget \$4,371,476 non-SRA	SRA
Regular Education:	24.200	2,616,239	\$ 26,955
Special Education:	5.593	395,749	900
Vocational Education:	-	-	-
Extra Curricular Education:	-	24,151	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.176	7,808	-
Student Services:	2.000	238,970	383
Instructional Staff Support:	-	-	6,413
Library Services:	1.000	138,021	4,142
School Administration:	5.000	497,167	-
Operations and Maintenance:	3.000	199,559	5,807
Health Room:	-	-	-
Utilities:	-	209,212	-
TOTALS:	40.969	\$ 4,326,876	\$ 44,600

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	520	539	512	523	477	484	443	409	410	416
BVSD OE-Out	137	142	115	118	114	127	111	109	106	97
BVSD OE-In	132	130	150	147	180	191	204	216	203	211
Placements-Out	6	7	8	4	6	3	2	3	3	6
Placements-In	8	10	6	6	8	6	5	6	6	9
Out of District	13	8	7	5	10	8	10	10	12	10

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 0	0% 0	0% 2	0% 2	1% 3	1% 3	1% 3	1% 4	1% 3	1% 3
African American	1% 4	1% 5	1% 4	0% 2	1% 3	1% 3	0% 2	0% 2	0% 1	0% 1
Caucasian	80% 422	81% 434	80% 443	79% 444	81% 448	83% 465	82% 453	81% 437	79% 425	77% 422
Asian	6% 32	5% 28	7% 40	6% 36	6% 33	5% 27	6% 31	5% 29	6% 33	5% 41
Hispanic	6% 32	6% 34	6% 33	7% 39	7% 37	6% 33	6% 33	8% 42	8% 41	8% 43
Native Hawaiian	0% 1	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	7% 38	7% 36	6% 32	6% 36	6% 31	5% 29	5% 28	5% 28	6% 32	6% 35
Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	48% 256	49% 266	48% 268	47% 264	47% 259	47% 263	46% 255	44% 239	46% 245	46% 249
Male	52% 273	51% 272	52% 286	53% 295	53% 296	53% 297	54% 295	56% 303	54% 290	54% 296
Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	2% 12	1% 6	2% 11	2% 10	1% 7	1% 5	1% 5	1% 4	1% 5	2% 9
Free/Reduced Lunch	4% 21	5% 28	5% 26	6% 34	8% 43	7% 39	5% 27	4% 23	4% 24	6% 33
SPED	8% 42	9% 48	9% 49	10% 57	12% 64	11% 63	10% 54	11% 60	12% 65	13% 70
504	6% 34	5% 29	6% 34	6% 35	6% 34	6% 34	4% 22	3% 17	3% 16	2% 12



Our Schools (continued)

High Schools (9-12)

Arapahoe Ridge High

<http://arh.bvdsd.org>

Projected Enrollment: 142

440 ARAPAHOE RIDGE HIGH SCH			
	Staff	Total Budget \$2,122,252 non-SRA	SRA
Regular Education:	9.710	1,078,462	\$ 23,430
Special Education:	0.700	76,168	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	9,169	-
English Language Development:	0.400	47,097	-
Talented & Gifted Education:	0.015	666	-
Student Services:	2.000	192,340	300
Instructional Staff Support:	-	-	1,000
Library Services:	-	603	-
School Administration:	5.200	601,641	500
Operations and Maintenance:	1.000	50,568	8,100
Health Room:	-	-	-
Utilities:	-	32,208	-
TOTALS:	19.025	\$ 2,088,922	\$ 33,330

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	0	0	0	0						
BVSD OE-Out	0	0	0	0						
BVSD OE-In	117	107	70	61	110	113	115	132	158	145
Placements-Out	0	0	0	0						
Placements-In	12	24	19	17	22	14	8	3	9	49
Out of District	12	10	9	3	7	5	7	6	5	8

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	2% 3	0% 0	2% 2	1% 1	1% 2	1% 1	0% 0	1% 1	3% 5	0% 0
African American	1% 2	1% 2	0% 0	2% 2	2% 3	3% 4	2% 2	1% 2	1% 2	1% 3
Caucasian	32% 46	23% 32	29% 29	32% 29	29% 40	33% 44	32% 41	32% 47	39% 77	44% 90
Asian	2% 3	0% 0	7% 7	1% 1	2% 2	2% 3	1% 1	1% 2	2% 3	1% 7
Hispanic	61% 86	70% 99	59% 59	62% 56	63% 88	58% 77	63% 82	61% 89	55% 109	50% 102
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	1% 2	6% 8	3% 3	1% 1	3% 4	2% 3	3% 4	4% 6	2% 4	1% 2

Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	40% 57	39% 55	44% 44	50% 45	47% 66	56% 74	56% 73	49% 72	51% 101	47% 96
Male	60% 85	61% 86	56% 56	50% 45	53% 73	44% 58	44% 57	51% 75	50% 99	53% 108

Special	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	28% 40	39% 55	35% 35	38% 34	27% 37	20% 27	29% 38	34% 50	22% 44	29% 59
Free/Reduced Lunch	54% 77	73% 103	57% 57	77% 69	78% 109	64% 85	67% 87	71% 105	60% 119	52% 107
SPED	13% 19	13% 18	13% 13	10% 9	7% 10	8% 11	7% 9	10% 14	29% 57	31% 63
504	7% 10	9% 13	9% 9	3% 3	7% 10	3% 4	5% 6	4% 6	2% 4	2% 4

Our Schools (continued)

High Schools (9-12) (continued)

Boulder High

<https://boh.bvsvd.org>

Projected Enrollment: 2,133

310 BOULDER HIGH SCHOOL			
	Staff	Total Budget \$15,067,050 non-SRA	SRA
Regular Education:	90.550	9,905,084	\$ 204,232
Special Education:	16.432	1,220,375	3,761
Vocational Education:	0.800	89,122	1,028
Extra Curricular Education:	-	50,340	-
English Language Development:	4.000	443,081	1,197
Talented & Gifted Education:	0.463	31,541	-
Student Services:	5.700	607,488	504
Instructional Staff Support:	-	-	10,728
Library Services:	2.000	176,344	-
School Administration:	13.000	1,345,069	16,700
Operations and Maintenance:	10.900	621,940	27,000
Health Room:	-	-	-
Utilities:	-	311,516	-
TOTALS:	143.845	\$ 14,801,900	\$ 265,150

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	2,446	2,416	2,355	2,240	2,213	2,169	2,076	2,005	1,941	1,957
BVSD OE-Out	509	567	572	581	583	583	544	500	511	516
BVSD OE-In	179	228	228	281	298	313	323	257	284	270
Placements-Out	17	27	16	18	14	7	10	6	11	16
Placements-In	16	18	13	10	7	6	6	1	3	2
Out of District	25	28	42	55	56	78	82	90	86	75

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	1% 11	0% 10	0% 6	0% 9	0% 5	0% 8	0% 6	0% 8	0% 3	0% 4
African American	1% 19	1% 20	1% 18	1% 18	1% 21	1% 26	2% 37	2% 28	1% 25	2% 36
Caucasian	68% 1418	67% 1405	66% 1363	69% 1358	70% 1389	70% 1375	71% 1376	72% 1336	74% 1317	74% 1305
Asian	4% 79	4% 93	4% 89	4% 75	4% 63	4% 80	5% 88	5% 92	5% 92	5% 76
Hispanic	23% 494	22% 455	22% 450	21% 419	20% 400	20% 392	18% 346	16% 304	16% 288	17% 295
Native Hawaiian	0% 0	0% 0	0% 1	0% 1	0% 2	0% 1	0% 0	0% 0	0% 0	0% 2
Multi	5% 112	5% 109	6% 123	5% 101	5% 99	5% 96	4% 84	4% 78	4% 65	3% 57
Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	51% 1081	50% 1036	48% 990	48% 949	49% 970	48% 945	49% 944	49% 912	50% 889	50% 891
Male	49% 1052	50% 1056	52% 1060	52% 1032	51% 1009	52% 1033	51% 994	51% 934	50% 901	50% 884
Special	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	9% 202	8% 175	10% 207	10% 199	6% 125	5% 99	4% 84	4% 83	5% 86	6% 109
Free/Reduced Lunch	20% 437	23% 487	21% 422	23% 462	24% 469	22% 428	19% 372	17% 307	17% 312	17% 294
SPED	9% 184	9% 180	8% 171	8% 164	9% 173	8% 156	6% 115	7% 136	9% 153	8% 139
504	9% 187	8% 161	8% 170	9% 181	9% 182	8% 155	6% 118	5% 97	5% 92	4% 68



Our Schools (continued)

High Schools (9-12) (continued)

Broomfield High

<http://brh.bvdsd.org>

Projected Enrollment: 1,549

315 BROOMFIELD HIGH SCHOOL			
	Staff	Total Budget \$11,622,662 non-SRA	SRA
Regular Education:	66.260	7,239,571	\$ 142,541
Special Education:	17.577	1,311,264	1,651
Vocational Education:	0.600	66,841	3,033
Extra Curricular Education:	-	49,576	-
English Language Development:	0.600	66,720	-
Talented & Gifted Education:	0.398	29,157	-
Student Services:	4.000	488,102	3,219
Instructional Staff Support:	-	-	4,395
Library Services:	1.750	154,276	-
School Administration:	10.500	1,185,987	5,218
Operations and Maintenance:	9.500	561,701	15,443
Health Room:	-	-	-
Utilities:	-	293,967	-
TOTALS:	111.185	\$ 11,447,162	\$ 175,500

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	1,086	1,114	1,146	1,175	1,177	1,198	1,158	1,192	1,174	1,262
BVSD OE-Out	185	199	189	200	195	194	191	187	205	180
BVSD OE-In	28	33	26	28	19	19	23	35	32	25
Placements-Out	8	5	7	10	10	10	1	3	12	16
Placements-In	24	17	8	4	1	2	2	3	3	3
Out of District	629	612	594	597	554	480	438	368	342	343

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 6	0% 7	1% 8	1% 8	1% 10	1% 8	0% 7	1% 11	1% 8	1% 12
African American	1% 20	1% 12	1% 12	1% 11	1% 13	1% 16	1% 14	1% 12	1% 10	1% 13
Caucasian	71% 1103	72% 1117	73% 1152	72% 1153	73% 1134	75% 1119	77% 1098	78% 1089	80% 1062	80% 1144
Asian	4% 55	3% 52	3% 55	4% 59	4% 64	4% 60	4% 58	4% 62	4% 58	4% 57
Hispanic	20% 303	20% 307	18% 285	19% 310	18% 271	16% 239	14% 200	13% 177	11% 146	12% 169
Native Hawaiian	0% 2	0% 3	0% 2	0% 1	0% 1	0% 1	0% 0	0% 3	0% 1	0% 1
Multi	4% 60	4% 64	4% 60	3% 53	4% 55	4% 55	4% 51	3% 47	3% 44	3% 41

Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	51% 797	50% 774	50% 785	49% 780	50% 767	48% 726	49% 699	48% 676	48% 640	49% 709
Male	49% 752	50% 788	50% 789	51% 815	50% 781	52% 772	51% 730	52% 725	52% 689	51% 728

Special	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	3% 41	2% 33	3% 48	3% 49	2% 34	2% 32	2% 24	1% 20	2% 27	3% 37
Free/Reduced Lunch	14% 212	17% 270	13% 205	15% 247	17% 258	14% 209	13% 188	13% 178	13% 178	13% 185
SPED	9% 134	9% 136	7% 115	7% 117	7% 111	7% 108	7% 98	8% 112	8% 103	8% 108
504	6% 95	5% 74	4% 61	3% 49	3% 47	3% 38	2% 31	2% 33	2% 30	2% 29

Our Schools (continued)

High Schools (9-12) (continued)

Centaurus High

<http://ceh.bvsvd.org/Pages/default.aspx>

Projected Enrollment: 1,436

320 CENTAURUS HIGH SCHOOL			
	Staff	Total Budget \$11,232,827	
		non-SRA	SRA
Regular Education:	61.866	6,762,700	\$ 143,095
Special Education:	18.070	1,302,986	4,372
Vocational Education:	0.600	66,841	5,876
Extra Curricular Education:	-	50,086	-
English Language Development:	3.000	333,005	1,568
Talented & Gifted Education:	1.200	142,709	1,255
Student Services:	4.100	428,131	998
Instructional Staff Support:	-	-	8,907
Library Services:	1.750	204,819	-
School Administration:	10.000	1,011,965	2,946
Operations and Maintenance:	7.500	460,130	19,458
Health Room:	-	-	-
Utilities:	-	280,980	-
TOTALS:	108.086	\$ 11,044,352	\$ 188,475

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	1,786	1,703	1,678	1,593	1,591	1,563	1,592	1,553	1,488	1,439
BVSD OE-Out	663	664	664	673	702	720	768	738	693	639
BVSD OE-In	271	213	165	154	137	123	132	103	114	178
Placements-Out	17	18	21	12	14	13	8	9	12	13
Placements-In	6	5	3	4	3	2	2	1	0	0
Out of District	56	60	57	57	60	63	61	55	58	60

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 2	0% 4	0% 5	0% 5	0% 5	0% 5	1% 7	1% 9	1% 8	1% 8
African American	1% 13	1% 10	1% 12	1% 13	1% 11	0% 4	1% 7	1% 8	1% 7	1% 13
Caucasian	60% 865	63% 819	60% 735	60% 674	60% 644	63% 639	64% 645	63% 628	63% 634	60% 614
Asian	3% 47	3% 45	3% 37	3% 30	3% 28	3% 30	3% 33	4% 36	3% 33	4% 28
Hispanic	32% 453	29% 383	32% 387	32% 357	31% 338	29% 293	28% 279	28% 275	29% 288	32% 325
Native Hawaiian	0% 0	0% 0	0% 0	0% 2	0% 1	0% 0	0% 0	0% 1	0% 0	0% 0
Multi	4% 57	4% 47	4% 43	4% 46	5% 52	5% 49	4% 41	4% 42	4% 38	4% 41
Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	43% 614	42% 552	44% 531	45% 508	47% 504	47% 479	48% 485	47% 468	45% 450	44% 453
Male	57% 823	58% 756	56% 688	55% 619	53% 575	53% 541	52% 528	53% 531	55% 558	56% 576
Special	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	9% 127	10% 133	12% 149	11% 127	9% 96	8% 81	9% 91	9% 89	6% 64	8% 78
Free/Reduced Lunch	24% 343	28% 372	22% 271	32% 361	35% 374	30% 304	29% 291	29% 291	32% 318	32% 327
SPED	13% 191	14% 179	14% 175	15% 166	14% 146	12% 123	10% 104	13% 125	13% 133	13% 130
504	10% 146	9% 113	8% 96	6% 70	5% 53	5% 48	4% 38	3% 25	2% 23	2% 21



Our Schools (continued)

High Schools (9-12) (continued)

Fairview High

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

Projected Enrollment: 2,121

330 FAIRVIEW HIGH SCHOOL			
	Staff	Total Budget \$14,681,316 non-SRA	SRA
Regular Education:	89.838	9,823,648	\$ 166,975
Special Education:	16.380	1,162,267	3,400
Vocational Education:	0.200	22,281	500
Extra Curricular Education:	-	52,634	-
English Language Development:	1.200	133,926	-
Talented & Gifted Education:	0.472	34,350	3,000
Student Services:	5.800	625,472	2,000
Instructional Staff Support:	-	-	19,000
Library Services:	2.000	138,104	-
School Administration:	14.000	1,376,594	4,960
Operations and Maintenance:	11.500	654,812	13,915
Health Room:	-	-	-
Utilities:	-	443,478	-
TOTALS:	141.390	\$ 14,467,566	\$ 213,750

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	1,592	1,563	1,570	1,508	1,540	1,492	1,463	1,468	1,421	1,440
BVSD OE-Out	229	239	239	270	282	309	302	289	281	280
BVSD OE-In	717	805	831	841	821	861	841	856	831	728
Placements-Out	12	13	13	11	8	5	5	7	8	11
Placements-In	30	20	12	10	8	8	7	5	0	5
Out of District	30	40	62	89	101	121	111	99	101	90

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 8	0% 8	0% 7	0% 10	1% 12	0% 6	0% 7	0% 5	0% 10	1% 11
African American	1% 16	1% 11	0% 11	1% 16	1% 15	1% 13	0% 10	0% 10	1% 12	1% 11
Caucasian	71% 1505	71% 1540	72% 1590	72% 1549	72% 1577	74% 1614	76% 1600	77% 1638	77% 1587	78% 1545
Asian	10% 215	10% 217	9% 204	9% 204	10% 207	10% 210	10% 214	10% 205	10% 214	10% 194
Hispanic	11% 231	12% 259	13% 281	12% 256	11% 239	9% 203	8% 174	7% 157	7% 153	7% 139
Native Hawaiian	0% 3	0% 3	0% 3	0% 2	0% 3	0% 2	0% 0	0% 1	0% 0	0% 1
Multi	7% 143	6% 136	6% 127	6% 129	6% 130	6% 121	5% 112	5% 116	4% 89	4% 70

Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	47% 993	48% 1041	49% 1092	51% 1099	52% 1128	53% 1159	53% 1116	52% 1105	52% 1071	50% 990
Male	53% 1128	52% 1133	51% 1131	49% 1067	48% 1055	47% 1010	47% 1002	48% 1027	48% 994	50% 981

Special	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	3% 64	4% 84	4% 94	5% 106	3% 67	3% 58	3% 58	2% 53	2% 51	3% 56
Free/Reduced Lunch	8% 172	11% 248	10% 219	12% 266	12% 266	9% 202	7% 158	7% 154	7% 151	7% 129
SPED	7% 151	7% 158	7% 145	6% 132	6% 135	6% 127	5% 109	6% 137	6% 129	7% 132
504	8% 161	9% 186	7% 156	6% 140	5% 108	4% 95	4% 87	3% 73	4% 76	3% 51

Our Schools (continued)

High Schools (9-12) (continued)

Monarch High

<http://moh.bvdsd.org>

Projected Enrollment: 1,653

360 MONARCH HIGH SCHOOL			
	Staff	Total Budget \$11,851,264 non-SRA	SRA
Regular Education:	70.210	7,670,248	\$ 112,420
Special Education:	15.856	1,193,103	1,306
Vocational Education:	0.800	89,122	7,800
Extra Curricular Education:	-	50,596	-
English Language Development:	0.800	89,122	450
Talented & Gifted Education:	0.413	31,731	350
Student Services:	3.800	437,853	300
Instructional Staff Support:	-	-	7,314
Library Services:	1.750	166,478	1,000
School Administration:	10.500	1,115,645	19,081
Operations and Maintenance:	9.600	590,093	8,629
Health Room:	-	-	-
Utilities:	-	258,623	-
TOTALS:	113.729	\$ 11,692,614	\$ 158,650

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	2,012	2,013	1,921	1,925	1,922	1,899	1,931	1,971	2,026	2,017
BVSD OE-Out	674	664	604	595	594	614	631	667	704	655
BVSD OE-In	196	220	246	242	249	230	202	178	137	126
Placements-Out	14	8	11	13	12	7	9	12	16	14
Placements-In	10	9	7	6	7	4	2	2	3	2
Out of District	125	126	159	144	162	139	122	99	67	48

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 1	0% 2	0% 3	0% 3	0% 2	0% 3	0% 3	0% 3	0% 3	0% 1
African American	1% 22	1% 20	1% 20	1% 10	1% 9	0% 7	0% 8	1% 9	1% 14	1% 11
Caucasian	77% 1270	78% 1330	78% 1335	79% 1353	80% 1391	81% 1331	80% 1307	80% 1255	81% 1228	82% 1245
Asian	5% 88	5% 89	5% 90	5% 89	5% 88	5% 77	5% 85	6% 92	5% 78	6% 80
Hispanic	10% 171	10% 168	9% 161	10% 164	9% 165	9% 153	9% 144	8% 134	8% 115	8% 119
Native Hawaiian	0% 1	0% 2	0% 2	0% 1	0% 4	0% 2	0% 0	0% 2	0% 2	0% 2
Multi	6% 100	6% 95	6% 106	5% 88	5% 90	5% 80	5% 77	5% 80	5% 74	5% 69
Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	48% 799	47% 799	46% 784	46% 785	46% 811	47% 778	48% 779	47% 743	47% 715	49% 745
Male	52% 854	53% 907	54% 933	54% 923	54% 938	53% 875	52% 847	53% 832	53% 799	51% 782
Special	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	2% 27	3% 44	3% 43	3% 43	2% 33	2% 26	2% 30	2% 28	1% 17	1% 17
Free/Reduced Lunch	7% 122	9% 155	6% 103	8% 140	8% 141	8% 137	8% 126	8% 119	6% 86	5% 78
SPED	10% 163	9% 147	7% 128	7% 125	8% 135	8% 137	8% 129	9% 135	9% 131	8% 121
504	10% 162	9% 157	9% 151	7% 127	6% 111	5% 79	5% 88	4% 68	4% 61	3% 44



Our Schools (continued)

High Schools (9-12) (continued)

New Vista High

<http://nvh.bvdsd.org/>

Projected Enrollment: 324

350 NEW VISTA HIGH SCHOOL			
	Staff	Total Budget \$3,057,597 non-SRA	SRA
Regular Education:	14.950	1,631,757	\$ 32,048
Special Education:	2.000	213,145	301
Vocational Education:	-	-	-
Extra Curricular Education:	-	32,602	-
English Language Development:	0.400	44,322	-
Talented & Gifted Education:	0.242	24,143	-
Student Services:	1.072	123,834	171
Instructional Staff Support:	-	-	350
Library Services:	1.375	107,430	-
School Administration:	4.550	562,276	1,297
Operations and Maintenance:	3.000	193,828	4,198
Health Room:	-	-	-
Utilities:	-	85,895	-
TOTALS:	27.589	\$ 3,019,232	\$ 38,365

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	0	0	0	0						
BVSD OE-Out	0	0	0	0						
BVSD OE-In	272	265	264	255	254	264	255	270	277	267
Placements-Out	0	0	0	0						
Placements-In	0	0	2	1	0	1	0	0	1	0
Out of District	52	47	38	36	41	27	25	31	32	30

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 1	0% 1	2% 5	1% 3	1% 2	0% 1	0% 0	0% 0	1% 2	1% 2
African American	0% 1	1% 2	0% 1	0% 1	1% 3	1% 3	1% 4	1% 4	0% 1	0% 1
Caucasian	77% 248	78% 242	74% 225	73% 213	73% 215	70% 206	73% 205	77% 232	80% 246	81% 241
Asian	1% 4	1% 3	1% 2	1% 3	1% 5	2% 6	3% 9	2% 7	1% 3	2% 3
Hispanic	15% 49	15% 47	17% 53	18% 52	19% 56	19% 57	16% 44	14% 42	13% 41	11% 34
Native Hawaiian	0% 0	0% 0	0% 0	0% 1	1% 2	1% 2	0% 0	0% 0	0% 0	0% 0
Multi	6% 21	5% 17	6% 18	7% 19	4% 13	6% 19	6% 16	5% 16	5% 16	6% 18

Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	48% 157	54% 168	51% 154	52% 153	56% 166	58% 170	56% 156	53% 160	55% 169	52% 156
Male	52% 167	46% 144	49% 150	48% 139	44% 130	42% 124	44% 124	47% 141	45% 140	48% 143

Special	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	4% 14	5% 15	5% 16	7% 21	4% 13	4% 13	3% 8	2% 7	2% 7	1% 4
Free/Reduced Lunch	17% 56	19% 59	21% 64	24% 70	24% 71	27% 79	2% 6	19% 57	14% 43	15% 45
SPED	15% 50	14% 45	15% 46	17% 51	15% 43	11% 32	12% 33	13% 39	13% 41	15% 45
504	26% 84	29% 92	26% 78	19% 55	13% 37	12% 35	13% 36	14% 41	12% 36	10% 31

Our Schools (continued)

Charter Schools

Boulder Preparatory High School

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

Projected Enrollment: 106

	Total Budget \$1,198,196	
	General Fund	Charter
Regular Education:	\$ -	\$ 870,831
Special Education:	105,365	147,353
Vocational Education:	-	-
English Language Development:	-	-
Extra Curricular Education:	-	-
Talented & Gifted:	-	-
Library Services:	-	-
Student Support Services:	-	1,194
Instructional Staff Support:	-	-
General Administration Support:	-	16,180
School Administration:	-	-
Business Services:	-	12,564
Maintenance:	-	-
Utilities:	-	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	44,709
Enterprise:	-	-
Curriculum/Staff Development:	-	-
TOTALS:	\$ 105,365	\$ 1,092,831

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	0	0	0	0						
BVSD OE-Out	0	0	0	0						
BVSD OE-In	65	61	46	66	64	45	42	53	61	69
Placements-Out	0	0	0	0						
Placements-In	1	1	1	2	3	4	9	1	0	0
Out of District	40	38	33	35	44	45	64	64	61	73

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 0	1% 1	0% 0	1% 1	1% 1	1% 1	2% 2	5% 6	7% 8	4% 5
African American	1% 1	0% 0	0% 0	0% 0	3% 3	2% 2	3% 3	3% 3	2% 3	1% 2
Caucasian	70% 74	70% 70	76% 61	72% 75	63% 69	60% 56	52% 56	48% 57	40% 49	42% 59
Asian	2% 2	1% 1	0% 0	2% 2	2% 4	0% 0	0% 0	0% 0	1% 1	0% 2
Hispanic	18% 19	17% 17	18% 14	17% 18	20% 22	35% 33	39% 42	40% 48	43% 53	44% 62
Native Hawaiian	0% 0	1% 1	1% 1	2% 2	1% 1	0% 0	0% 0	1% 1	0% 0	1% 1
Multi	9% 10	10% 10	5% 4	6% 6	8% 9	2% 2	3% 3	3% 4	7% 8	8% 11
Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	46% 49	43% 43	45% 36	54% 56	50% 55	48% 45	46% 49	49% 58	43% 52	44% 62
Male	54% 57	57% 57	55% 44	46% 48	50% 54	52% 49	54% 58	51% 61	57% 70	56% 80
Special	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	2% 2	2% 2	4% 3	2% 2	1% 1	1% 1	1% 1	2% 2	4% 5	1% 2
Free/Reduced Lunch	8% 9	37% 37	18% 14	25% 26	28% 31	27% 25	1% 1	61% 72	39% 47	47% 67
SPED	16% 17	14% 14	10% 8	9% 9	10% 11	16% 15	12% 13	12% 14	7% 9	8% 12
504	20% 21	17% 17	13% 10	10% 10	7% 8	3% 3	2% 2	3% 4	3% 4	1% 1



Our Schools (continued)

Charter Schools (continued)

Horizons K-8

<http://horizonsk8school.org/>

Projected Enrollment: 348

	Total Budget \$4,222,352	
	General Fund	Charter
Regular Education:	\$ 11,020	\$ 3,474,954
Special Education:	-	185,790
Vocational Education:	-	-
English Language Development:	-	-
Extra Curricular Education:	-	-
Talented & Gifted:	-	-
Library Services:	-	-
Student Support Services:	-	3,862
Instructional Staff Support:	-	-
General Administration Support:	-	68,087
School Administration:	-	-
Business Services:	-	48,830
Maintenance:	-	194,922
Utilities:	50,298	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	184,589
Enterprise:	-	-
Curriculum/Staff Development:	-	-
TOTALS:	\$ 61,318	\$ 4,161,034

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	0	0	0	0						
BVSD OE-Out	0	0	0	0						
BVSD OE-In	341	336	340	336	342	338	343	330	318	325
Placements-Out	0	0	0	0						
Placements-In	0	4	1	0	1	0	0	0	0	0
Out of District	7	8	6	7	5	9	5	4	3	4

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 1	0% 1	0% 1	1% 2	1% 2	0% 1	0% 1	0% 1	0% 0	0% 1
African American	0% 0	0% 1	0% 1	1% 2	1% 2	1% 3	1% 2	0% 1	1% 3	1% 3
Caucasian	82% 287	82% 287	86% 299	86% 297	83% 290	85% 295	87% 303	87% 297	88% 293	88% 293
Asian	2% 7	2% 7	1% 5	3% 9	4% 15	5% 16	5% 18	6% 19	6% 19	6% 20
Hispanic	8% 29	8% 28	7% 24	6% 21	6% 21	5% 16	4% 14	3% 10	3% 9	2% 8
Native Hawaiian	0% 1	0% 1	0% 1	0% 1	0% 1	0% 1	0% 0	0% 0	0% 0	0% 0
Multi	7% 23	7% 23	5% 17	4% 15	5% 17	4% 15	3% 10	4% 12	2% 8	2% 7

Gender

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	48% 166	47% 163	48% 166	50% 173	50% 175	52% 182	54% 188	56% 189	53% 177	53% 176
Male	52% 182	53% 185	52% 182	50% 174	50% 173	48% 165	46% 160	44% 151	47% 155	47% 156

Special Programs

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	1% 3	1% 5	1% 4	1% 3	0% 0	1% 2	1% 2	0% 0	0% 0	0% 0
Free/Reduced Lunch	6% 22	7% 24	4% 15	8% 27	7% 25	7% 25	5% 18	6% 19	5% 18	7% 23
SPED	10% 35	11% 39	12% 42	12% 40	10% 34	10% 36	9% 30	9% 31	7% 23	6% 21
504	6% 22	5% 16	3% 10	3% 12	3% 11	4% 13	2% 6	2% 7	2% 5	2% 5

Our Schools (continued)

Charter Schools (continued)

Peak to Peak K-12

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

Projected Enrollment: 1,450

		Total Budget \$17,983,989	
		General Fund	Charter
Utilities:	\$	-	\$ -
Regular Education:		-	15,857,872
Special Education:		-	773,678
Vocational Education:		-	-
English Language Development:		66,117	374,882
Extra Curricular Education:		-	-
Talented & Gifted:		-	18,133
Library Services:		-	-
Student Support Services:		-	8,625
Instructional Staff Support:		-	-
General Administration Support:		-	267,571
School Administration:		-	-
Business Services:		-	113,578
Maintenance:		-	-
Food Service:		-	-
Community Services:		-	-
Site Acquisition Services:		-	-
Central Support Services:		-	503,533
Health Room:		-	-
Curriculum/Staff Development:		-	-
	\$	66,117	\$ 17,917,872

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Population										
BVSD OE-Out										
BVSD OE-In	1076	1025	988	979	970	978	986	981	961	996
Placements-Out*										
Placements-In*	2	7	4	1	1	1	1			
Out of District	372	414	453	464	474	465	458	458	485	447
Unmatched Addresses								5		
Total	1450	1446	1445	1444	1445	1444	1445	1444	1446	1443

DEMOGRAPHIC CHARACTERISTICS

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Ethnicity										
American Indian	0% 1	0% 1	0% 1	0% 2	0% 2	.1% 2	.2% 3	.2% 3	.3% 4	.2% 3
African American	0% 7	0% 7	0% 7	1% 7	1% 8	.8% 11	.8% 11	.9% 13	.8% 11	.8% 12
Caucasian	68% 981	69% 993	79% 1013	77% 1036	73% 1052	73% 1052	74% 1067	75% 1081	75% 1087	76% 1092
Asian	16% 232	15% 221	14% 207	13% 182	12% 178	12% 169	11% 161	10% 149	10% 148	10% 141
Hispanic	10% 141	9% 134	9% 135	10% 138	9% 130	9% 134	9% 129	9% 129	9% 130	9% 134
Native Hawaiian	0% 4	0% 4	0% 4	0% 5	0% 5	.4% 6	.3% 5	.3% 4	.2% 3	.2% 3
Multi	6% 84	6% 86	5% 78	5% 74	5% 71	5% 70	5% 69	5% 65	4% 63	4% 58
Gender										
Female	49% 707	48% 694	49% 703	52% 701	49% 705	50% 722	50.1% 724	50.2% 725	50.8% 734	50.9% 734
Male	51% 743	52% 752	51% 742	55% 743	51% 741	50% 722	49.9% 721	49.8% 719	49.2% 712	49.1% 709
Special Programs										
ELL	3% 44	2% 28	2% 28	2% 22	2% 31	1.5% 18	1.7% 25	1.0% 14	1.2% 18	1.5% 22
Free/Reduced Lunch	9% 131	8% 116	8% 119	8% 109	7% 98	7.2% 104	7.3% 105	6.9% 100	7.4% 107	8.1% 116
SPED	6% 90	6% 83	5% 68	5% 63	4% 58	4.2% 60	4.5% 53	4.1% 59	3.7% 53	4% 58
504	7% 99	7% 103	6% 83	6% 79	5% 74	4.4% 64	3.5% 51	2.8% 41	2.1% 30	2.4% 35



Our Schools (continued)

Charter Schools (continued)

Summit Middle School

<http://sum.bvsvd.org>

Projected Enrollment: 359

	Total Budget \$4,308,790	
	General Fund	Charter
Regular Education:	\$ -	\$ 3,330,851
Special Education:	-	192,215
Vocational Education:	-	-
English Language Development:	-	-
Extra Curricular Education:	-	-
Talented & Gifted:	-	-
Library Services:	-	-
Student Support Services:	-	4,043
Instructional Staff Support:	-	296
General Administration Support:	-	59,533
School Administration:	-	-
Business Services:	-	50,519
Maintenance:	104,969	328,401
Utilities:	50,490	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	187,473
Enterprise:	-	-
Curriculum/Staff Development:	-	-
TOTALS:	\$ 155,459	\$ 4,153,331

OPEN ENROLLMENT PROFILE (K-12)

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Students	0	0	0	0	0	0	0	0	0	0
BVSD OE-Out	0	0	0	0	0	0	0	0	0	0
BVSD OE-In	358	354	356	353	352	348	339	326	328	336
Placements-Out	0	0	0	0	0	0	0	0	0	0
Placements-In	0	0	0	1	1	0	0	0	0	0
Out of District	1	4	1	0	0	0	2	1	1	0

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 0	0% 0	0% 0	0% 0	0% 1	0% 1	0% 1	0% 0	0% 0	1% 3
African American	1% 4	1% 2	1% 2	0% 0	0% 0	0% 0	1% 2	1% 3	1% 3	1% 2
Caucasian	67% 240	63% 226	63% 225	63% 223	62% 220	61% 213	64% 220	67% 227	72% 240	73% 245
Asian	14% 49	18% 66	19% 67	20% 72	14% 78	20% 71	19% 66	18% 60	16% 53	18% 48
Hispanic	8% 21	5% 19	6% 22	6% 23	6% 22	7% 26	6% 20	6% 19	4% 14	5% 17
Native Hawaiian	0% 1	0% 1	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	12% 44	12% 44	11% 40	10% 36	9% 32	11% 38	10% 33	9% 30	7% 24	6% 21
Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	52% 186	54% 193	49% 174	47% 167	42% 149	48% 167	54% 184	55% 187	55% 184	55% 184
Male	48% 173	46% 165	51% 183	53% 187	58% 204	52% 182	46% 158	45% 152	45% 150	45% 152
Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	3% 10	0% 1	2% 7	2% 7	1% 3	1% 2	1% 2	0% 1	0% 0	0% 1
Free/Reduced Lunch	3% 11	1% 5	3% 11	4% 15	5% 18	6% 20	7% 25	4% 12	4% 12	3% 10
SPED	3% 10	2% 8	3% 10	3% 11	4% 13	1% 4	1% 2	0% 1	2% 6	2% 7
504	8% 30	8% 29	7% 24	6% 22	5% 19	4% 13	3% 9	2% 7	2% 6	3% 9

Our Schools (continued)

Charter Schools (continued)

Justice High

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

Projected Enrollment: 97

	Total Budget \$1,025,378	
	General Fund	Charter
Regular Education:	\$ -	\$ 277,318
Special Education:	127,404	124,416
Vocational Education:	-	-
English Language Development:	-	-
Extra Curricular Education:	-	35,500
Talented & Gifted:	-	-
Library Services:	-	-
Student Support Services:	-	682
Instructional Staff Support:	-	-
General Administration Support:	-	15,679
School Administration:	-	221,338
Business Services:	-	47,955
Maintenance:	-	14,289
Utilities:	-	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	113,568
Central Support Services:	-	47,229
Enterprise:	-	-
Curriculum/Staff Development:	-	-
TOTALS:	\$ 127,404	\$ 897,974

OPEN ENROLLMENT PROFILE

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Neighborhood Population										
BVSD OE-Out										
BVSD OE-In	53	55	48	51	47	43	78		63	68
Placements-Out*										
Placements-In*		5	4	3	2		2			
Out of District	35	26	27	26	33	36			33	40
Unmatched Addresses	44	1	1	1	2					3
Total	97	96	79	82	77	76	116	0	96	111

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
American Indian	0% 0	0% 0	0% 0	1% 1	1% 1		1.7% 2	1.1% 1		1.8% 2
African American	2% 2	1% 1	5% 4	6% 5	7% 5	3.9% 2	5.5% 5	2.2% 2	5.2% 5	2.7% 3
Caucasian	28% 27	27% 26	29% 23	32% 26	39% 29	36.4% 28	31% 36	25.3% 23	19.8% 19	19.8% 22
Asian	0% 0	0% 0	0% 0			1.3% 1	1.7% 2	2.2% 2	1% 1	3.6% 4
Hispanic	61% 59	68% 65	62% 48	56% 46	53% 40	54.5% 42	59.5% 69	67% 61	72.9% 70	70.3% 78
Native Hawaiian	0% 0	0% 0	0% 0			1.3% 1	.9% 1			.9% 1
Multi	9% 9	4% 4	5% 4	5% 4	3% 2	2.6% 2	.9% 1	2.2% 2	1% 1	.9% 1
Gender	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Female	28% 27	24% 23	32% 25	35% 29	35% 26	41.6% 31	28.4% 33	31.9% 29	27.1% 26	29.7% 33
Male	72% 70	76% 73	68% 54	65% 53	68% 51	58.4% 45	71.6% 83	68.1% 62	72.9% 70	70.3% 78
Special Programs	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
ELL	13% 13	21% 20	24% 19	15% 12	19% 14	18.2% 11	16.4% 19	12.1% 11	19.8% 19	21.6% 24
Free/Reduced Lunch	77% 75	88% 84	86% 68	88% 72	99% 74	31% 63	31% 36	78% 71	69.8% 67	65.8% 73
SPED	24% 23	28% 27	28% 22	23% 19	21% 16	18.2% 14	17.3% 20	25.3% 23	17.7% 17	13.5% 15
504	0% 0	2% 2	1% 1				.9% 1			





BOULDER VALLEY SCHOOL DISTRICT

FINANCIAL SECTION

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All Funds

Summary

	2015-16	2016-17	2017-18	2018-19	2019-20	*Projected Budget		
	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	REVISED BUDGET	2020-21	2021-22	2022-23
Beginning Balance	\$ 362,788,921	\$ 307,927,057	\$ 393,090,340	\$ 270,510,859	\$ 337,800,410	\$ 212,046,388	\$ 131,493,578	\$ 130,959,995
Revenues	442,274,255	687,451,502	493,236,865	681,841,892	550,327,499	552,167,132	562,313,186	572,754,730
Transfers In	42,661,185	44,118,309	47,420,020	51,776,943	54,677,543	50,951,226	52,132,136	53,739,096
Total Resources	847,724,361	1,039,496,868	933,747,225	1,004,129,694	942,805,452	815,164,746	745,938,900	757,453,821
Expenditures	497,136,118	602,288,220	615,816,345	614,515,337	676,081,521	632,719,942	562,846,769	561,557,844
Emergency Reserves	-	-	-	-	40,261,361	33,600,342	34,009,233	35,331,738
Transfers Out	42,661,186	44,118,309	47,420,020	51,776,943	54,677,543	50,951,226	52,132,136	53,739,096
Total Uses	539,797,304	646,406,529	663,236,365	666,292,280	771,020,425	717,271,510	648,988,138	650,628,678
Ending Balance	\$ 307,927,056	\$ 393,090,339	\$ 270,510,860	\$ 337,837,414	\$ 171,785,027	\$ 97,893,236	\$ 96,950,762	\$ 106,825,143

*Projections are calculated based on the Denver-Lakewood-Aurora CPI.

Note: As a result of implementing GASB Statement No. 84, fund balance as of June 30, 2019 has been restated.

Budget Revision The final phase of budget development is the modification of the June adopted budget based on final 2018-19 financial data and updated enrollment information gained during the first two months of school. This budget development process is consistent with current Colorado statutes that require a proposed budget be presented to the board by June 1 and adopted by June 30. The law provides the opportunity for a board of education to adjust revenues and expenditures through January 31 of the fiscal year. This 2019-20 Revised Budget was adopted on January 28, 2020.

Assumptions and Estimates

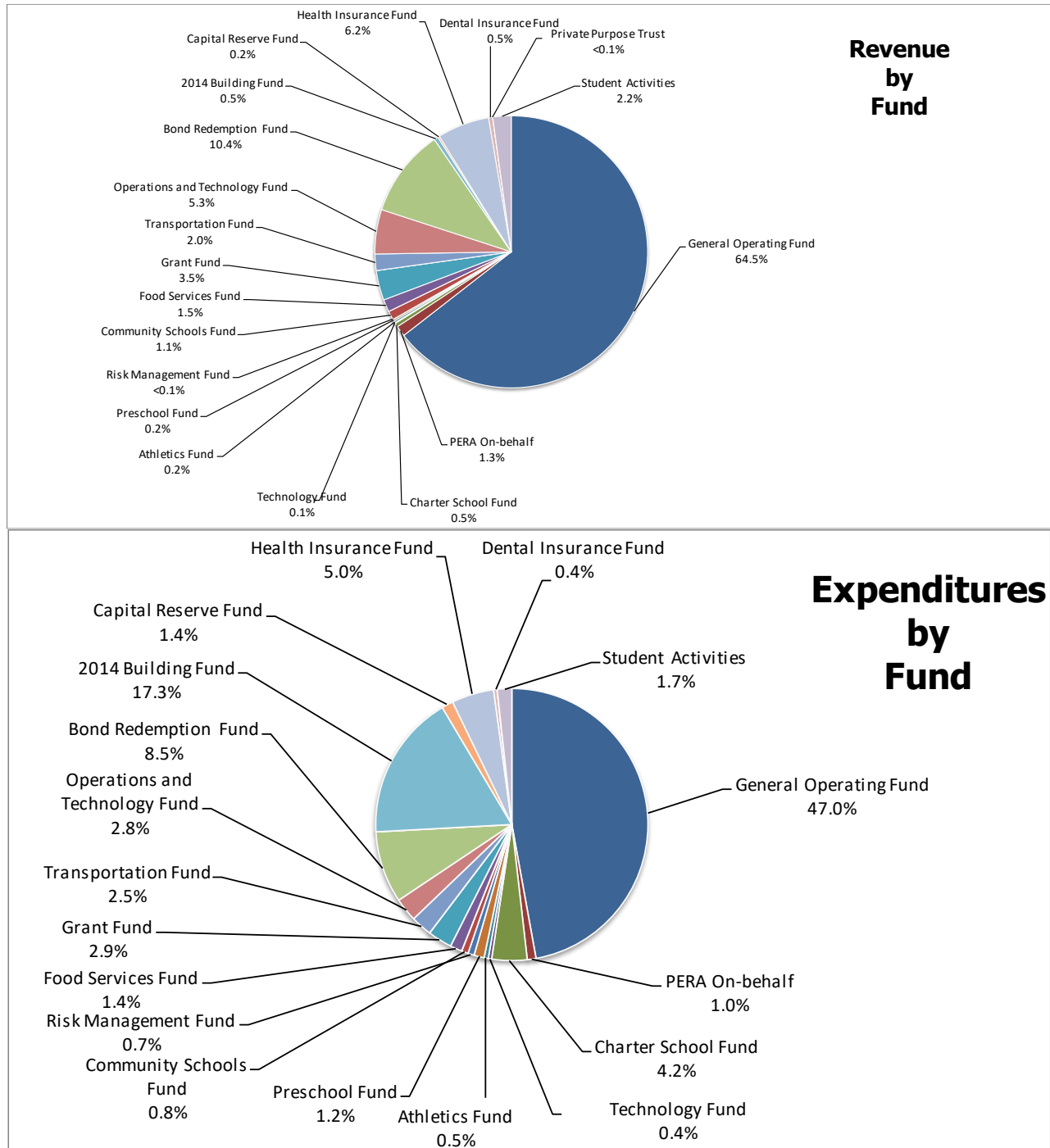
The development of the BVSD comprehensive budget is guided by the Strategic Plan, applying resources strategically, while supporting operational activities to ensure basic business functions, operations, compliance, risk-mitigation, health and safety as appropriate. Within these strategic areas, resources are applied as determined by a set of priorities, assumptions and estimates that change from year to year. For the 2020-21 fiscal year, the following data are being incorporated during the initial planning phase of budget development.

- Inflation - Denver-Aurora-Lakewood Core Consumer Price Index (CPI)
 - Governor's budget: 1.7%
- Employee compensation and contract adjustments
 - Longevity, salary schedule movement, working conditions
 - 1.9% employee salary cost of living adjustment (COLA) at CPI
 - Health/Dental Benefits: 3.8%/0% rate increase
 - PERA employer contribution impact from 2019 statutory rate increase: 0.5% Employer
- Student population decline: -0.8% / -226 students
- Adjusting classroom teacher FTE for declining enrollment changes (maintaining staffing ratios)
- Budget Stabilization Factor reduction
 - Statewide total Budget Stabilization Factor: \$520.4M
 - Incremental statewide reduction: \$52.0M
 - Incremental BVSD reduction: \$1.8M (compared to 2019-20)
 - BVSD total Budget Stabilization Factor: \$17.4M
- Contractual price escalations and operational expenditures
- Implementation of updated strategic initiatives

For the two fiscal years beyond 2020-21, Consumer Price Index estimates are used to calculate projected funding.

All Funds (continued)

The following charts show that of the district's 20 funds, the General Operating Fund accounts for 51.0 percent of all revenues, while all other funds combined make up the difference. Over 64.0 percent of all district expenditures come from the General Operating Fund, with 36.0 percent occurring in the remaining 19 funds combined.



Due to rounding, some percentages less than 0.1% may present as zero.



All Funds (continued)

Beginning Balance Summary

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET
FUND:					
General Operating Fund	\$ 26,275,773	\$ 28,588,991	\$ 34,597,631	\$ 40,189,736	\$ 43,442,449
PERA On-behalf	-	-	-	-	-
Charter School Fund	5,928,093	5,239,170	6,194,576	6,577,311	8,609,908
Technology Fund	1,799,130	2,304,185	2,381,340	2,197,175	2,307,552
Athletics Fund	114,675	267,137	423,047	485,249	274,411
Preschool Fund	229,796	447,346	377,235	525,333	803,233
Risk Management Fund	438,042	276,240	160,229	640,179	715,031
Community Schools Fund	2,030,541	2,144,604	3,370,524	3,660,653	3,008,827
CPP Fund	81,818	252,147	218,264	-	-
Food Services Fund	113,920	163,068	198,072	271,237	177,638
Grant Fund	-	-	-	-	-
Transportation Fund	415,278	437,017	883,459	1,010,191	1,058,330
Operations and Technology Fund	-	-	1,679,595	4,624,117	13,077,142
Bond Redemption Fund	33,532,514	38,491,424	48,173,528	44,961,935	49,553,956
2014 Building Fund	277,155,593	213,889,151	279,402,989	149,279,877	196,777,138
Capital Reserve Fund	1,589,540	914,221	1,121,460	2,849,151	5,346,486
Health Insurance Fund	7,118,339	7,577,313	6,600,080	6,010,279	4,876,987
Dental Insurance Fund	650,299	690,020	652,120	603,143	665,213
Private Purpose Trust	2,396,952	2,725,467	2,980,627	3,928,091	1,357,907
Student Activities	2,918,618	3,519,556	3,675,564	2,697,202	5,748,202
GRAND TOTAL:	\$ 362,788,921	\$ 307,927,057	\$ 393,090,340	\$ 270,510,859	\$ 337,800,410

In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the district is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- Nonspendable fund balance – Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund).
- Restricted fund balance – Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, contract provisions, or by enabling legislation.
- Committed fund balance – Amounts constrained to specific purposes through resolution by the board of education are reported as committed. Amounts cannot be used for any other purpose unless the board takes the same action to modify or rescind the commitment.
- Assigned fund balance – Amounts constrained by the district for specific purposes, but are neither restricted nor committed. Through resolution, the board of education has authorized the district's superintendent to assign fund balances.
- Unassigned fund balance – The residual amount reported when the balances do not meet any of the above criterion. The district reports positive unassigned fund balance only in the general fund. Negative unassigned balances may be reported in all funds.

All Funds (continued)

Revenue Summary

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET
FUND:					
General Operating Fund	\$ 304,040,565	\$ 309,685,947	\$ 323,821,590	\$ 336,089,642	\$ 354,749,150
PERA On-behalf	-	-	-	6,055,941	7,000,000
Charter School Fund	2,986,790	4,382,655	2,423,437	3,681,587	2,511,661
Technology Fund	344,537	433,680	192,857	423,716	520,177
Athletics Fund	1,251,273	1,274,414	\$1,267,290	1,246,578	1,227,214
Preschool Fund	1,515,811	1,496,141	1,434,535	1,443,540	1,145,598
Risk Management Fund	229,821	111,945	227,296	100,121	55,530
Community Schools Fund	7,544,975	8,295,148	8,622,926	8,659,524	5,808,630
CPP Fund	-	-	-	-	-
Food Services Fund	7,497,655	7,668,522	7,822,621	7,695,095	8,078,990
Grant Fund	11,546,654	12,042,037	11,530,966	11,165,121	19,500,000
Transportation Fund	10,799,700	10,863,886	10,919,259	10,860,112	10,747,935
Operations and Technology Fund	-	9,839,777	17,901,870	24,379,824	29,021,664
Bond Redemption Fund	45,743,682	52,569,275	54,187,169	55,305,616	57,484,386
2014 Building Fund	2,777,874	221,128,144	4,087,115	164,269,062	2,680,000
Capital Reserve Fund	1,293,819	2,075,427	304,653	638,522	1,129,162
Health Insurance Fund	28,287,135	28,848,634	30,706,676	33,205,263	34,002,779
Dental Insurance Fund	2,331,297	2,355,520	2,395,807	2,558,725	2,619,623
Private Purpose Trust	4,300,444	4,694,323	6,475,856	8,185,042	45,000
Student Activities	9,782,223	9,686,027	8,914,942	5,878,861	12,000,000
GRAND TOTAL:	\$ 442,274,255	\$ 687,451,502	\$ 493,236,865	\$ 681,841,892	\$ 550,327,499



All Funds (continued)

Transfers In Summary

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET
FUND:					
General Operating Fund	\$ 1,598,555	\$ 1,202,756	\$ 1,034,274	\$ 1,069,228	\$ 150,000
PERA On-behalf	-	-	-	-	-
Charter School Fund	22,239,451	22,503,190	22,907,095	24,608,459	25,913,939
Technology Fund	1,638,795	1,637,089	1,857,137	1,704,966	1,579,097
Athletics Fund	2,004,320	2,000,870	2,016,328	2,070,254	1,928,255
Preschool Fund	3,649,225	3,818,922	4,129,168	6,662,990	6,582,989
Risk Management Fund	3,395,075	4,396,679	4,463,245	4,354,366	4,652,227
Community Schools Fund	-	-	-	-	-
CPP Fund	1,801,018	1,709,108	1,764,210	-	-
Food Services Fund	757,402	595,446	857,616	1,162,851	1,471,262
Grant Fund	-	-	-	-	-
Transportation Fund	3,957,620	4,410,268	4,387,845	4,972,376	6,481,303
Operations and Technology Fund	-	-	-	-	-
Bond Redemption Fund	-	-	-	-	-
2014 Building Fund	-	-	-	-	-
Capital Reserve Fund	1,619,724	1,843,981	4,003,102	5,171,453	5,918,471
Health Insurance Fund	-	-	-	-	-
Dental Insurance Fund	-	-	-	-	-
Private Purpose Trust	-	-	-	-	-
Student Activities	-	-	-	-	-
GRAND TOTAL:	\$ 42,661,185	\$ 44,118,309	\$ 47,420,020	\$ 51,776,943	\$ 54,677,543

All Funds (continued)

Expenditure Summary

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET
FUND:					
General Operating Fund	\$ 262,302,525	\$ 262,010,850	\$ 273,924,353	\$ 284,653,480	\$ 317,756,247
PERA On-behalf	-	-	-	6,055,941	7,000,000
Charter School Fund	25,915,164	25,930,439	24,947,797	26,257,449	28,223,042
Technology Fund	1,478,277	1,993,614	2,234,159	2,018,305	2,700,274
Athletics Fund	3,103,131	3,119,374	\$3,221,416	3,527,670	3,329,980
Preschool Fund	4,947,486	5,385,175	5,415,605	7,773,592	8,128,583
Risk Management Fund	3,786,698	4,624,635	4,210,591	4,379,635	4,977,898
Community Schools Fund	5,832,357	5,866,472	6,298,523	6,842,122	5,384,698
CPP Fund	1,591,435	1,696,651	1,936,134	-	-
Food Services Fund	8,205,910	8,228,964	8,607,072	8,951,545	9,555,764
Grant Fund	11,546,654	12,042,037	11,530,966	11,165,121	19,500,000
Transportation Fund	14,735,581	14,827,712	15,180,371	15,784,349	16,845,650
Operations and Technology Fund	-	8,160,182	14,957,348	15,926,799	19,877,060
Bond Redemption Fund	40,784,772	42,887,171	57,398,762	50,713,595	57,468,900
2014 Building Fund	66,044,315	155,614,306	134,210,227	116,771,801	116,767,108
Capital Reserve Fund	3,588,862	3,712,169	2,580,064	3,312,640	10,287,625
Health Insurance Fund	27,828,161	29,825,867	31,296,477	34,338,555	33,829,132
Dental Insurance Fund	2,291,576	2,393,420	2,444,784	2,496,655	2,809,560
Private Purpose Trust	3,971,929	4,439,163	5,528,392	7,526,414	40,000
Student Activities	9,181,285	9,530,019	9,893,304	6,019,669	11,600,000
GRAND TOTAL:	\$ 497,136,118	\$ 602,288,220	\$ 615,816,345	\$ 614,515,337	\$ 676,081,521



All Funds (continued)

Reserves Summary

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET
FUND:					
General Operating Fund	\$ -	\$ -	\$ -	\$ -	23,554,306
PERA On-behalf	-	-	-	-	-
Charter School Fund	-	-	-	-	840,034
Technology Fund	-	-	-	-	772,008
Athletics Fund	-	-	-	-	99,900
Preschool Fund	-	-	-	-	354,762
Risk Management Fund	-	-	-	-	444,890
Community Schools Fund	-	-	-	-	161,541
CPP Fund	-	-	-	-	-
Food Services Fund	-	-	-	-	172,126
Grant Fund	-	-	-	-	-
Transportation Fund	-	-	-	-	1,010,740
Operations and Technology Fund	-	-	-	-	4,870,650
Bond Redemption Fund	-	-	-	-	-
2014 Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	2,106,494
Health Insurance Fund	-	-	-	-	5,050,634
Dental Insurance Fund	-	-	-	-	475,276
Private Purpose Trust	-	-	-	-	-
Student Activities	-	-	-	-	348,000
GRAND TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ 40,261,361

All Funds (continued)

Transfers Out Summary

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET
FUND:					
General Operating Fund	\$ 41,023,377	\$ 42,869,213	\$ 45,339,406	\$ 49,252,677	\$ 54,394,068
PERA On-behalf	-	-	-	-	-
Charter School Fund	-	-	-	-	-
Technology Fund	-	-	-	-	-
Athletics Fund	-	-	-	-	-
Preschool Fund	-	-	-	55,038	48,475
Risk Management Fund	-	-	-	-	-
Community Schools Fund	1,598,555	1,202,756	2,034,274	2,469,228	235,000
CPP Fund	39,254	46,340	46,340	-	-
Food Services Fund	-	-	-	-	-
Grant Fund	-	-	-	-	-
Transportation Fund	-	-	-	-	-
Operations and Technology Fund	-	-	-	-	-
Bond Redemption Fund	-	-	-	-	-
2014 Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	-
Health Insurance Fund	-	-	-	-	-
Dental Insurance Fund	-	-	-	-	-
Private Purpose Trust	-	-	-	-	-
Student Activities	-	-	-	-	-
GRAND TOTAL:	\$ 42,661,186	\$ 44,118,309	\$ 47,420,020	\$ 51,776,943	\$ 54,677,543



All Funds (continued)

Ending Fund Balance Summary

FUND:	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET
General Operating Fund	\$ 28,588,991	\$ 34,597,631	\$ 40,189,736	\$ 43,442,449	\$ 2,636,978
PERA On-behalf	-	-	-	-	-
Charter School Fund	5,239,170	6,194,576	6,577,311	8,609,908	7,972,432
Technology Fund	2,304,185	2,381,340	2,197,175	2,307,552	934,544
Athletics Fund	267,137	423,047	485,249	274,411	-
Preschool Fund*	447,346	377,234	525,333	803,233	-
Risk Management Fund	276,240	160,229	640,179	715,031	-
Community Schools Fund	2,144,604	3,370,524	3,660,653	3,008,827	3,036,218
CPP Fund	252,147	218,264	-	-	-
Food Services Fund	163,067	198,072	271,237	177,638	-
Grant Fund**	-	-	-	-	-
Transportation Fund	437,017	883,459	1,010,192	1,058,330	431,178
Operations and Technology Fund	-	1,679,595	4,624,117	13,077,142	17,351,096
Bond Redemption Fund	38,491,424	48,173,528	44,961,935	49,553,956	49,569,442
2014 Building Fund	213,889,151	279,402,989	149,279,877	196,777,138	82,690,030
Capital Reserve Fund	914,221	1,121,460	2,849,151	5,346,486	-
Health Insurance Fund	7,577,313	6,600,080	6,010,279	4,876,987	-
Dental Insurance Fund	690,020	652,120	603,143	665,213	-
Private Purpose Trust	2,725,467	2,980,627	3,928,091	4,586,719	1,362,907
Student Activities	3,519,556	3,675,564	2,697,202	2,556,394	5,800,202
GRAND TOTAL:	\$ 307,927,056	\$ 393,090,339	\$ 270,510,860	\$ 337,837,414	\$ 171,785,027

*The Preschool and CPP Funds were consolidated effective 2018-19.

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

All Funds (continued)

Summary of Fund Balance Changes

	2019-20 Beginning Fund Balance	2019-20 Reserves	2019-20 Net Beginning Fund Balance	2019-20 Ending Fund Balance	Net Change	% Net Change
FUND:						
General Operating Fund	\$ 43,442,449	\$ 23,554,306	\$ 19,888,143	\$ 2,636,978	\$ (17,251,165)	-87%
PERA On-behalf	-	-	-	-	-	0%
Charter School Fund	8,609,908	840,034	7,769,874	7,972,432	202,558	3%
Technology Fund	2,307,552	772,008	1,535,544	934,544	(601,000)	-39%
Athletics Fund	274,411	99,900	174,511	-	(174,511)	-100%
Preschool Fund	803,233	354,762	448,471	-	(448,471)	-100%
Risk Management Fund	715,031	444,890	270,141	-	(270,141)	-100%
Community Schools Fund	3,008,827	161,541	2,847,286	3,036,218	188,932	7%
CPP Fund	-	-	-	-	-	0%
Food Services Fund	177,638	172,126	5,512	-	(5,512)	-100%
Grant Fund	-	-	-	-	-	0%
Transportation Fund	1,058,330	1,010,740	47,590	431,178	383,588	806%
Operations and Technology Fund	13,077,142	4,870,650	8,206,492	17,351,096	9,144,604	111%
Bond Redemption Fund	49,553,956	-	49,553,956	49,569,442	15,486	0%
2014 Building Fund	196,777,138	-	196,777,138	82,690,030	(114,087,108)	-58%
Capital Reserve Fund	5,346,486	2,106,494	3,239,992	-	(3,239,992)	-100%
Health Insurance Fund	4,876,987	5,050,634	(173,647)	-	173,647	-100%
Dental Insurance Fund	665,213	475,276	189,937	-	(189,937)	-100%
Private Purpose Trust	1,357,907	-	1,357,907	1,362,907	5,000	0%
Student Activities	5,748,202	348,000	5,400,202	5,800,202	400,000	7%
GRAND TOTAL:	\$ 337,800,410	\$ 40,261,361	\$ 297,539,049	\$ 171,785,027	\$(125,754,022)	

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 – Carryover funds have been identified for technology needs that span multiple fiscal years.

Operations & Technology Fund – Fund balance carryover funds is for an identified project related to a required ERP system upgrade.

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

Capital Reserve Fund - Fund balance represents the carryover of one-time funds for capital improvement projects throughout the district. The capital improvement projects primarily include site upgrades to parking areas and outdoor athletic facilities.

Budgeted Expenditures per Student

FUND:	2018-19		2019-20	
	Budgeted	Budgeted	Budgeted	Budgeted
	Expenditures	Expenditures Per Student FTE	Expenditures	Expenditures Per Student FTE
Operating Funds	\$ 354,773,919	\$ 11,011	\$ 377,500,722	\$ 12,458
CPP Fund	-	309	-	-
Grant Fund	19,500,000	-	19,500,000	644
Special Revenue Funds	45,921,057	3,592	46,278,474	1,527
Food Services Fund (Enterprise Fund)	-	1,122	-	-
Internal Service Funds*	36,032,322	277	36,638,692	1,209
Bond Redemption Fund	50,679,499	-	57,468,900	1,897
Capital Project Funds	145,432,048	4,886	127,054,733	4,192
Private Purpose Trust Fund	14,492,000	487	11,640,000	384
Total Budget	\$ 666,830,845	\$ 21,684	\$676,081,521	\$ 22,311
BUDGETED ENROLLMENT:	2018-19		2019-20	
Student Enrollment	30,880		30,718	
Student FTE	29,765.9		30,302.4	

*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 Nurse	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	-	-	-	6.490	-	-	-	-	-	-	-	6.490
102 RESERVES - ELEM LEVEL	-	-	0.509	(0.535)	-	-	-	-	0.177	0.259	-	0.410
119 BEAR CREEK ELEMENTARY	-	1.000	-	20.500	2.000	-	-	-	6.678	2.125	2.000	34.303
120 BIRCH ELEMENTARY	-	1.000	-	22.042	2.000	-	-	-	6.291	2.250	2.000	35.583
124 COLUMBINE ELEMENTARY	-	1.000	1.000	30.790	2.500	-	-	-	5.553	2.250	2.500	45.593
127 CREST VIEW ELEMENTARY	-	1.000	0.500	33.534	2.500	-	-	-	6.314	2.250	2.750	48.848
130 DOUGLASS ELEMENTARY	-	1.000	-	22.770	2.000	-	-	-	5.089	2.000	2.500	35.359
131 SANCHEZ ELEMENTARY	-	1.000	1.000	25.042	3.000	-	-	-	5.755	2.125	2.000	39.922
132 EISENHOWER ELEMENTARY	-	1.000	-	24.250	2.000	-	-	-	6.988	2.000	2.500	38.738
134 EMERALD ELEMENTARY	-	1.000	-	24.542	2.000	-	-	-	6.449	2.125	2.500	38.616
136 FLATIRONS ELEMENTARY	-	1.000	-	13.501	1.000	-	-	-	2.463	2.000	2.000	21.964
138 FOOTHILL ELEMENTARY	-	1.000	-	25.250	2.000	-	-	-	8.061	2.125	3.000	41.436
141 GOLD HILL ELEMENTARY	-	0.100	-	2.368	-	-	-	-	0.200	0.514	0.250	3.432
144 HEATHERWOOD ELEMENTARY	-	1.000	-	17.271	1.000	-	-	-	6.475	2.000	2.500	30.246
147 JAMESTOWN ELEMENTARY	-	0.100	-	2.268	-	-	-	-	0.250	0.500	0.250	3.368
150 KOHL ELEMENTARY	-	1.000	-	20.272	2.000	-	-	-	6.916	2.125	2.500	34.813
153 LAFAYETTE ELEMENTARY	-	1.000	-	24.770	3.000	-	-	-	8.777	2.250	2.500	42.297
154 RYAN ELEMENTARY	-	1.000	-	28.712	2.000	-	-	-	9.249	2.175	2.000	45.136
156 FIRESIDE ELEMENTARY	-	1.000	-	25.540	2.000	-	-	-	7.851	2.375	2.500	41.266
157 LOUISVILLE ELEMENTARY	-	1.000	0.500	28.083	2.000	-	-	-	10.740	2.250	2.500	47.073
158 COAL CREEK ELEMENTARY	-	1.000	-	21.500	2.000	-	-	-	6.180	2.125	2.000	34.805
161 BCSIS	-	1.000	-	16.751	1.000	-	-	-	2.489	2.000	1.250	24.490
164 CREEKSIDE ELEMENTARY	-	1.000	-	21.542	1.500	-	-	-	8.716	2.125	2.000	36.883
166 MESA ELEMENTARY	-	1.000	-	14.501	1.000	-	-	-	3.003	2.000	2.000	23.504
169 NEDERLAND ELEMENTARY	-	1.000	-	16.521	1.500	-	-	-	5.403	2.000	2.500	28.924
180 PIONEER ELEMENTARY	-	1.000	-	29.540	2.000	-	-	-	6.247	2.325	3.000	44.112
185 SUPERIOR ELEMENTARY	-	1.000	-	24.000	2.000	-	-	-	6.727	2.125	2.750	38.602
190 UNIVERSITY HILL ELEM	-	1.000	-	30.290	2.000	-	-	-	5.496	2.875	2.750	44.411
192 HIGH PEAKS ELEMENTARY	-	1.000	-	15.751	1.000	-	-	-	2.366	2.000	1.250	23.367
193 COMMUNITY MONTESSORI	-	1.000	-	16.501	1.000	-	-	-	3.258	2.000	2.000	25.759
196 WHITTIER ELEMENTARY	-	1.000	-	24.750	2.000	-	-	-	3.612	2.125	2.000	35.487
1 ELEMENTARY SCHOOLS TOTAL	-	27.200	3.509	629.107	50.000	-	-	-	163.773	59.398	62.250	995.237
201 CURR DEPT - MIDDLE LEVEL	-	-	-	13.102	-	-	-	-	-	-	-	13.102
202 RESERVES - MIDDLE LEVEL	-	-	-	(4.266)	-	-	-	-	(0.311)	-	-	(4.577)
225 BROOMFIELD HEIGHTS MIDDLE	-	1.000	1.000	32.010	3.000	-	-	-	6.369	3.000	3.000	49.379
230 MANHATTAN MIDDLE	-	1.000	1.000	29.000	3.000	-	-	-	5.164	3.000	3.000	45.164
240 CASEY MIDDLE	-	1.000	1.000	38.460	3.000	-	-	-	3.534	3.000	3.500	53.494
250 CENTENNIAL MIDDLE	-	1.000	1.000	34.080	3.000	-	-	-	2.210	3.000	3.500	47.790
252 ANGEVIEW MIDDLE	-	1.000	2.000	38.840	4.000	-	-	-	5.287	3.000	3.750	57.877
254 LOUISVILLE MIDDLE	-	1.000	1.000	33.670	3.000	-	-	-	5.757	3.000	3.250	50.677
260 PLATT MIDDLE	-	1.000	1.000	25.880	3.000	-	-	-	5.246	3.000	3.750	42.876
270 SOUTHERN HILLS MIDDLE	-	1.000	1.000	25.000	3.000	-	-	-	4.969	3.000	3.000	40.969
2 MIDDLE SCHOOLS TOTAL	-	8.000	9.000	265.776	25.000	-	-	-	38.225	24.000	26.750	396.751
301 CURR DEPT - SENIOR LEVEL	-	-	-	7.225	-	-	-	-	-	-	-	7.225
302 RESERVES - SENIOR LEVEL	-	-	-	6.790	(1.500)	-	-	0.087	0.523	0.974	-	6.874
310 BOULDER HIGH	-	1.000	4.000	99.620	5.900	-	-	1.000	16.825	8.000	7.500	143.845
315 BROOMFIELD HIGH	-	1.000	3.000	73.210	4.500	-	-	0.750	15.225	6.500	7.000	111.185
320 CENTAURUS HIGH	-	1.000	3.000	70.470	5.300	-	-	0.750	16.066	6.000	5.500	108.086
330 FAIRVIEW HIGH	-	1.000	4.000	93.818	6.600	-	-	1.000	17.972	9.000	8.000	141.390
350 NEW VISTA HIGH	-	1.000	0.800	17.110	2.000	-	-	0.375	1.054	2.750	2.500	27.589
360 MONARCH HIGH	-	1.000	3.000	76.800	4.800	-	-	0.750	13.879	6.500	7.000	113.729
3 SENIOR HIGH SCHOOLS TOTAL	-	6.000	17.800	445.043	27.600	-	-	4.712	81.544	39.724	37.500	659.923
440 ARAPAHOE RIDGE HIGH	-	1.000	1.000	10.810	1.000	-	-	-	2.015	3.200	-	19.025
461 BOULDER UNIVERSAL	-	-	1.000	5.350	0.600	-	3.000	-	0.005	1.800	-	11.755
490 TECHNICAL ED CENTER	-	-	-	13.500	1.000	-	-	-	0.500	1.800	4.500	21.300
4 VOCATIONAL/TECHNICAL SCHOOLS TOTAL	-	1.000	2.000	29.660	2.600	-	3.000	-	2.520	6.800	4.500	52.080
502 MONARCH K-8	-	1.000	1.500	42.547	3.500	-	-	-	12.018	4.000	3.500	68.065
503 NEDERLAND MIDDLE/SENIOR	-	1.000	1.000	18.774	2.000	-	-	0.375	5.015	3.500	3.000	34.664
505 ASPEN CREEK K-8	-	1.000	2.000	45.940	3.500	-	-	-	12.227	4.125	4.000	72.792
506 ELDORADO K-8	-	1.000	2.000	43.855	3.500	-	-	-	4.857	4.000	4.250	63.462
509 ERIE K-8	-	1.000	1.500	36.452	3.000	-	-	-	8.295	4.250	3.750	58.247
590 SUMMER SCHOOL	-	-	-	-	-	-	0.500	-	-	-	-	0.500
595 ALTERNATIVE LEARNING OPTIONS	-	-	-	-	-	-	1.000	-	-	-	-	1.000
5 COMBINATION SCHOOLS TOTAL	-	5.000	8.000	187.568	15.500	-	1.500	0.375	42.412	19.875	18.500	298.730

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
604 LEGAL COUNSEL OFFICE	-	-	-	-	-	-	1.800	-	-	1.000	-	2.800
605 CURRICULUM, ASSESSMENT & INSTR	4.000	-	-	-	5.710	-	3.000	-	-	-	-	12.710
606 BUSINESS SERVICES DIVISION	1.000	-	-	-	-	-	-	-	-	1.000	-	2.000
607 STRATEGIC INITIATIVES	-	-	-	-	-	-	-	0.500	-	-	-	0.500
608 PLANNING & ASSESSMENT	2.000	-	-	-	-	-	3.000	0.500	-	1.000	-	6.500
609 VOCATIONAL ED ADMIN	1.000	-	-	-	-	-	-	-	-	-	-	1.000
610 PRESCHOOL	0.333	-	-	-	1.000	-	-	-	-	0.471	-	1.804
611 SPECIAL EDUCATION	4.000	-	-	18.300	12.950	93.372	1.000	-	11.810	4.100	-	145.532
612 READING	1.000	-	-	-	2.250	-	-	-	-	-	-	3.250
613 STUDENT SUCCESS	4.000	-	-	-	2.000	-	-	-	-	1.000	-	7.000
614 INSTITUTIONAL EQUITY	1.000	-	-	-	3.200	-	-	-	-	-	-	4.200
616 LANGUAGE, CULTURE & EQUITY	1.000	-	-	0.300	2.500	-	-	-	-	1.000	-	4.800
621 EAST NETWORK	2.000	-	-	-	-	-	-	-	-	3.000	-	5.000
622 SOUTHWEST NETWORK	2.000	-	-	-	-	-	-	-	-	3.000	-	5.000
623 NORTHWEST NETWORK	2.000	-	-	-	-	-	-	-	-	3.000	-	5.000
624 SECONDARY ED ADMIN	2.000	-	-	-	1.000	-	-	-	-	-	-	3.000
628 BOARD OF EDUCATION	-	-	-	-	-	-	0.400	-	-	-	-	0.400
634 ENGLISH LANGUAGE DEVELOPMENT	1.000	-	-	0.210	2.000	-	-	-	-	-	-	3.210
635 DISTRICT-WIDE INSTRUCTION	1.000	-	-	-	-	-	10.000	-	-	-	-	11.000
637 SCIENCE	-	-	-	-	-	-	-	-	-	1.500	-	1.500
640 OPERATIONAL SERVICES	0.500	-	-	-	-	-	1.863	0.800	-	0.500	-	3.663
642 MAINTENANCE & OPERATIONS	1.000	-	-	-	-	-	5.000	-	-	1.000	48.000	55.000
643 ENVIRONMENTAL SERVICES	1.000	-	-	-	-	-	4.000	-	-	1.000	19.700	25.700
668 COMMUNICATION SERVICES	1.000	-	-	-	-	-	1.000	1.000	-	1.000	-	4.000
670 GRANTS ADMINISTRATION	0.750	-	-	-	-	-	-	-	-	-	-	0.750
685 STUDENT ENROLLMENT CENTER	1.000	-	-	-	-	-	2.000	1.000	-	3.000	-	7.000
686 PROFESSIONAL LEARNING	1.000	-	-	-	-	-	2.500	-	-	-	-	3.500
687 HUMAN RESOURCES	4.100	-	-	-	1.840	-	4.200	1.000	-	8.500	-	19.640
688 BUDGET SERVICES	1.000	-	-	-	-	-	6.000	-	-	-	-	7.000
689 INFORMATION TECHNOLOGY	6.000	-	-	-	-	-	1.000	41.000	-	2.000	-	50.000
690 FINANCE & ACCOUNTING	0.600	-	-	-	-	-	8.250	-	-	5.625	-	14.475
695 PURCHASING	1.000	-	-	-	-	-	1.000	-	-	3.000	-	5.000
698 HEALTH SERVICES	2.000	-	-	-	1.000	14.300	2.000	1.000	1.800	1.781	-	23.881
6 CENTRALIZED SERVICES TOTAL	51.283	-	-	18.810	35.450	107.672	58.613	46.800	13.610	48.677	67.700	448.615
791 MATERIALS MANAGEMENT	-	-	-	-	-	-	3.000	-	-	-	6.000	9.000
792 PRINT SHOP	-	-	-	-	-	-	-	0.750	-	-	2.000	2.750
796 TRANSPORTATION SERVICES	-	-	-	-	-	-	-	-	-	-	0.750	0.750
7 SERVICE CENTERS TOTAL	-	-	-	-	-	-	3.000	0.750	-	-	8.750	12.500
809 DISTRICT ALLOCATIONS	-	-	-	-	1.500	-	-	-	0.313	-	-	1.813
8 DISTRICT-WIDE COSTS TOTAL	-	-	-	-	1.500	-	-	-	0.313	-	-	1.813
925 SUMMIT CHARTER	-	-	-	-	-	-	-	-	-	-	1.750	1.750
932 BOULDER PREP CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
952 HORIZONS K-8 CHARTER	-	-	-	0.100	-	-	-	-	-	-	-	0.100
954 JUSTICE HIGH CHARTER	-	-	-	1.200	-	-	-	-	-	-	-	1.200
956 PEAK TO PEAK CHARTER	-	-	-	0.600	-	-	-	-	-	-	-	0.600
971 EDUCATION CENTER BUILDING	-	-	-	-	-	-	-	-	-	-	4.000	4.000
973 MAPLETON EARLY CHILDHOOD CENTER	-	-	-	1.106	-	-	-	-	3.400	-	-	4.506
975 HALCYON	-	-	-	-	-	-	-	-	-	-	0.375	0.375
9 OTHER OPERATIONAL UNITS TOTAL	-	-	-	4.006	-	-	-	-	3.400	-	6.125	13.531
TOTAL GENERAL OPERATING FUND	51.283	47.200	40.309	1,579.970	157.650	107.672	66.113	52.637	345.797	198.474	232.075	2,879.180
OTHER DISTRICT FUNDS												
17 PRESCHOOL FUND	1.667	-	-	25.334	-	7.970	2.000	-	50.846	5.154	1.000	93.971
18 RISK MANAGEMENT FUND	0.300	-	-	-	-	-	1.200	-	-	0.500	-	2.000
19 COMMUNITY SCHOOL PROGRAM	1.000	-	-	-	-	-	9.000	-	52.525	5.500	2.000	70.025
21 FOOD SERVICES FUND	1.000	-	-	-	-	-	10.950	-	-	2.000	91.982	105.932
22 GRANTS FUND	1.250	-	-	37.070	14.475	8.857	6.250	-	49.528	5.125	0.750	123.305
25 TRANSPORTATION FUND	1.000	-	-	-	-	-	7.120	-	35.000	19.000	218.000	280.120
42 2014 BUILDING FUND	2.750	-	-	-	1.000	-	11.663	1.200	-	1.500	-	18.113
66 HEALTH INSURANCE FUND	0.850	-	-	-	-	-	1.800	-	-	0.500	-	3.150
67 DENTAL INSURANCE FUND	0.150	-	-	-	-	-	0.200	-	-	0.100	-	0.450
10 OTHER DISTRICT FUNDS TOTAL	9.967	-	-	62.404	15.475	16.827	50.183	1.200	187.899	39.379	313.732	697.066
CHARTER SCHOOL FUND												
11 CHARTER SCHOOL FUND												
925 SUMMIT CHARTER	-	1.000	1.000	20.375	2.833	-	1.000	-	2.866	2.600	-	31.674
932 BOULDER PREP CHARTER	-	-	-	9.500	3.000	-	0.500	-	-	0.500	-	13.500
952 HORIZONS K-8 CHARTER	-	1.000	1.000	25.659	1.000	-	0.680	-	9.999	2.430	2.000	43.768
954 JUSTICE HIGH CHARTER	-	1.000	0.900	2.000	-	-	-	-	-	0.450	-	4.350
956 PEAK TO PEAK CHARTER	8.000	3.000	2.800	84.720	9.300	-	12.100	-	18.848	7.640	7.938	154.346
11 CHARTER SCHOOL FUND	8.000	6.000	5.700	142.254	16.133	-	14.280	-	31.713	13.620	9.938	247.638
ALL FUNDS GRAND TOTAL	69.250	53.200	46.009	1,784.628	189.258	124.499	130.576	53.837	565.409	251.473	555.745	3,823.885



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 are shown below. Staffing formulas are listed by type of employee. The School Discretionary Funds or School Resource Allocation (SRA) formula is also included.

- The district's budget methodology to allocate state and local funds to each Title I school ensures it receives all the state and local budget funds it would otherwise receive if it did not receive any Title I funding.
- BVSD assures that its budget methodology is compliant with the supplement, not supplant provisions within section 1118(b) of, and referenced throughout, the Every Student Succeeds Act.

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

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 are based on school needs and available FTE. K-8 Assistant Principal allocations are based on total school enrollment. The FTE is allocated from elementary and middle levels. 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 using a base ratio of 1:24.58 with adjustments made to accommodate individual grade levels. Guidelines for class size can be found in the BVEA negotiated agreement section C-6.

Elementary art, general music and physical education specialist allocations were updated in 2017-18 to reflect the work of a task force assigned to equalize specialist instruction time at the elementary level. A rotating ABC schedule, adopted to support the implementation of the Ideal School Day, includes equalized instruction time for all elementary specials. The terms of this agreement are outlined in the Memorandum of Understanding for Guidelines of Elementary Art, General Music and Physical Education Specialists. The allocation of .0556 FTE per section provides equalized instruction of 50 minutes per grade level classroom on a rotating ABC schedule.

4. Teacher Librarians: 1.0 FTE teacher librarian may be assigned to schools with over 350 K-5 student FTE and .50 FTE may be assigned to schools with enrollments under 350 student FTE.
5. Each school with an enrollment of 350+ K-5 students will be allocated a 1.0 FTE School Counselor; those with enrollments of 200-350 K-5 students be allocated a 0.50 FTE School Counselor. All Title schools and schools with poverty at 30 percent or above have been allocated a 1.0 FTE School Counselor. Gold Hill and Jamestown did not receive this resource.
6. School Clerical Support: Clerical FTE is allocated based on enrollment and includes office manager clerical FTE.

Enrollment	FTE
100 – 399	1.125 – 2.000
400– 600+	2.125 – 2.500
7. Custodians: The custodial formula for elementary schools is the sum of the building square footage/25,000; the custodial formula for K-8 schools is the sum of the building square footage/29,000. Rounding occurs at .250, .50, .750, and 1.0. The head custodian position is included within this allocation formula.

School Allocation Formulas (continued)

Elementary Level (continued)

8. Paraeducators:

Regular Paraprofessional: The para allocation was reset in 2018-19 to add a weighted student formula which provides added resources for students with a free and reduced lunch (FRL) status. The standard ratio of .0344 hours is allocated per student. Additional weight is added for students with a FRL status. The FRL student count receives a weighted enrollment of one and a half, providing 50 percent more for students with the FRL status. Schools with full day kindergarten receive an allocation of .50 or .25 paraprofessional FTE per section.

Health Room Paraprofessional:

.500 FTE for enrollment of 75 – 500

.600 FTE for enrollment greater than 501

9. Library Paraprofessional: 3.5 hours per day for schools with a .50 teacher librarian (adjustments made for schools at one site). Schools with a full time teacher librarian do not receive library paraprofessional FTE.

10. School Discretionary Funds: The SRA allocation was revised in 2018-19 to simplify the allocation process and provide a weighted formula designed to support student populations of poverty, English Language Learners, and Special Education. Student enrollment (heads) is used based on initial enrollment projections from BVSD Planning Office in the spring. Adjustments are made for actual enrollment and Special Demographics reported with official October count information in the fall. The school resource allocation (SRA) is allocated at \$65 per pupil. An allocation for Special Programs is given to Free and Reduced (FRL) of \$125, English Language Learners of \$25, and \$25 for Special Education. Schools with preschool programs will receive a per pupil amount of \$65 as well as \$25 per preschool student. 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.

Elementary leadership enrollment numbers include kindergarten through fifth grade. Preschool allocations are staffed using independent formulas.

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 22.99 students as a middle level average. In addition, 7.5 FTE are allocated to the 14 middle schools based on identified free and reduced lunch student counts. Boulder Universal is staffed with a student teacher ratio of 155 course offerings per 1.0 teacher FTE. The classroom teacher allocation includes art, music, and physical education teachers at the middle level. Guidelines for class size can be found in the BVEA negotiated agreement section C-5.

4. Teacher Librarians: 1.0 FTE teacher librarian 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: The 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.

School Allocation Formulas (continued)

Middle Level (continued)

6. School Clerical Support: Clerical FTE are allocated based on a formula by the size of each school; adjustments are made for schools with above average FRL populations.

Small (1-350)	1.0 – 1.50 FTE
Average (over 350)	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 .01832 hours per student FTE. The overall average is approximately 1.108 paraeducator FTE per school.
9. Community Liaisons: 0.50 FTE at the following schools: Angevine, Broomfield Heights, Casey, Centennial and Manhattan.
10. School Discretionary Funds: The SRA allocation was revised in 2018-19 to simplify the allocation process and provide a weighted formula designed to support student populations of poverty, English Language Learners, and Special Education. Student enrollment (heads) is used based on initial enrollment projections from BVSD Planning Office in the spring. Adjustments are made for actual enrollment and Special Demographics reported with official October count information in the fall. The SRA is allocated at \$75 per pupil. An allocation for Special Programs is given to Free and Reduced (FRL) of \$125, English Language Development of \$25, and \$25 for Special Education. 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.

High School

1. Principals: 1.0 FTE/school (Nederland Middle .5/Senior .5)
2. Assistant Principals:
The formula is dependent on enrollment bands. Enrollment ranges of 1,000-1,800 receive 3.0 Assistant Principal FTE. Enrollment greater than 1,800 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 formula for most high school teacher FTE is 26.34:1. Small schools are staffed at the following ratios: Arapahoe Campus 20.34:1, Nederland 19.64:1 and New Vista 24.74:1. An additional 8.5 FTE is distributed based on identified free and reduced lunch student count. Boulder Universal is staffed with a student teacher ratio of 155 course offerings per 1.0 teacher FTE.

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 Career Technical Education classes. Class size caps for regular freshman and sophomore math and language arts classes enroll a maximum of 30 students per section. Additional guidelines for class size can be found in the BVEA negotiated agreement section C-5.

School Allocation Formulas (continued)

High School (continued)

4. Multicultural Leadership Class: .20 FTE teaching position per high school campus.
5. Connections: .50 FTE at Boulder, Broomfield, Centaurus, Fairview and Monarch.
6. Teacher Librarians:
 - 1.0 FTE at Boulder, Broomfield, Centaurus, Fairview, Monarch, New Vista
 - 0.50 FTE 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) 2.0 - 3.0 FTE, Medium (901 -1,700) 5.5 - 6.5 FTE, Large (1,701-3,000) 7.0 - 9.0 FTE
 - 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 – 1,700	32	0.750
1,701 – 2,000+	40	1.000
11. Paraeducators: Staffing is based on enrollment and .0104 hours per student FTE. The average is approximately 2.33 FTE for the larger schools and .38 FTE for smaller schools.
12. Pupil Services: 8.857 teacher FTE; allocation varies based on school needs.
13. Community Liaisons:
 - Arapahoe Ridge 1.0, Boulder 1.0, Broomfield 1.0, Centaurus 1.0, Fairview 1.0
14. Campus Monitors:

Arapahoe Ridge	1.0 FTE	Boulder	3.0 FTE	Broomfield	2.0 FTE
Centaurus	2.0 FTE	Fairview	3.0 FTE	Monarch	2.0 FTE
New Vista	0.5 FTE	Nederland	1.0 FTE		
15. School Discretionary Funds: The SRA allocation was revised in 2018-19 to simplify the allocation process and provide a weighted formula designed to support student populations of poverty, English Language Learners, and Special Education. Student enrollment (heads) is used based on initial enrollment projections from BVSD Planning Office in the spring. Adjustments are made for actual enrollment and Special Demographics reported with official October count information in the fall. The SRA is allocated at \$70 per pupil. An allocation for Special Programs is given to Free and Reduced (FRL) of \$125, English Language Development of \$25, and \$25 for Special Education. 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.

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 Elementary
 - i. 1.0 Teacher FTE
 - ii. 1.626 Para Professional for ICAN Programs
 - iii. 3.252 Para Professionals for Multi-Intensive Programs
 - iv. 3.252 Para Professionals for Autism Intensive Programs
 - c. Intensive Programs Middle/High
 - i. 1.0 Teacher FTE
 - ii. 1.950 Para Professional for ICAN Programs
 - iii. 3.892 Para Professionals for Multi-Intensive Programs
 - iv. 3.892 Para Professionals for Autism Intensive Programs
 - d. Speech/Language Pathologist
 - i. FTE based on number of students on IEP
 - e. Psychologist/Social Workers
 - i. FTE based on school student population
 - f. Occupational/Physical Therapists
 - i. FTE allocated based on number of students on IEP

Special Program Allocation

4.000 SPED Directors
 4.100 Clerical
 1.000 Special Ed Specialist
 1.000 Child Find Coordinator
 3.800 Transitional 18-21
 0.000 Teacher in Other Assignment
 0.800 Teacher Assistive Tech
 2.000 Charter School
 139.680 Special Education Teacher Assigned to Schools
 3.950 BCBA
 10.166 Preschool
 2.000 Child Find
 1.500 Audiologist
 1.800 Visual Impaired
 4.000 Hearing Impaired
 52.062 Speech Language Specialist
 16.050 Occupational Physical Therapist
 12.120 Social Workers
 21.441 Psychologist

Special Skills Aides Allocated as follows:

2.624 Interpreters
 1.000 Special Skills Transition
 0.000 Health Screener
 0.875 COTA\OTA
 167.205 Paraeducators

Special Program Allocations (continued)

2. Instrumental Music: 26.661 teaching positions
3. Literacy:
 - 27.00 Literacy Teacher FTE at the K-5 level: 0.5 FTE per elementary and K-8. Additional FTE is allocated based on size, demographics, and student assessment data.
 - 9.34 Literacy Teacher FTE for Secondary: 0.5 FTE increments are allocated for literacy interventionists to schools based on demographics and student assessment data.
4. Preschool per classroom allocations:
 - 1.000 Teacher
 - 0.875 Paraeducator
 - 0.125 Clerical (2 sessions) 0.250 (4 sessions)
 - 0.100 Healthroom Paraeducator (2 sessions) 0.200 (4 sessions)
 - 0.500 Community Liaison (2 sessions) or 0.60 (4 sessions). Title I schools receive an additional 0.10 per site.
 - 0.300 Additional Preschool paraeducator assigned with the approval of the ECE Director and Assistant Director when extensive need children with health and safety needs are enrolled in a preschool classroom. Needs based only.

Mapleton Early Childhood Center

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

5. Emerging Bilingual (EB):
 - 59.140 ELD Teacher/Newcomer Teacher
 - FTE is allocated based on number of EB students. Each year, the department of English Language Development receives a total FTE allocation which is divided by the total number of EB students in the district. This percentage of FTE per student factor is then multiplied by the number of EB students at each school to determine that school's allocation. There may be minor administrative adjustments to the calculated amount to reflect unique circumstances at a school.
6. Gifted and Talented Tutor (GT):
 - 10.956 GT Tutor FTE is allocated as: 7.656 FTE at the K-5 level, 2.1 FTE at the Middle School level and 1.2 FTE at the High School level. School level allocations are based on pupil count using the spring staffing counts. FTE must be used to serve identified talented and gifted students, their families, and enrichment activities for advanced learners. Allocation formulas may change each year depending upon available resources.
7. 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 program 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 - 2019-20

Federal Funds: Federal Grant Dollars	12.71% of total Special Education budget
State Funds: Categorical Reimbursements	14.22% of total Special Education budget
Local Funds: School Finance Act, Mill Levy Override	73.07% of total Special Education budget

II Expenditures Over the Past Five Years: A Comparison

Expenditures:	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget
Salaries/Wages	\$ 24,475,711	\$ 24,660,192	\$ 26,241,626	\$ 27,540,551	\$ 30,198,401
Benefits	7,587,794	7,759,308	8,440,437	8,953,111	9,924,165
Purchased Services, Supplies, Capital Outlay	1,911,253	1,727,799	1,780,988	1,618,468	1,612,952
Total General Operating Fund Expenditures	\$ 33,974,758	\$ 34,147,299	\$ 36,463,051	\$ 38,112,130	\$ 41,735,518
Charter Expenditures	641,639	733,868	811,487	861,907	916,905
Transportation Expenditures	1,490,945	1,557,348	1,469,569	1,550,901	1,725,621
Maintenance of Effort	\$ 36,107,342	\$ 36,438,515	\$ 38,744,107	\$ 40,524,938	\$ 44,378,044
Total Grant Expenditures ^{1, 2}	\$ 5,334,113	\$ 5,695,183	\$ 5,404,008	\$ 5,943,172	\$ 6,463,084
Total Expenditures	\$ 41,441,455	\$ 42,133,698	\$ 44,148,115	\$ 46,468,110	\$ 50,841,128
Personnel (full-time equivalents) ^{3, 4}					
Instructional Staff ⁴	292.490	291.058	303.921	303.921	308.946
Paraprofessionals	180.304	185.834	181.263	181.263	203.958
Clerical	8.100	8.100	8.100	8.100	8.600
Administrators	6.000	6.000	6.000	6.000	6.000
Total General Fund & Grant Personnel	486.89	490.99	499.28	499.28	527.50
October Pupil Count	3,152	3,345	3,508	3,695	3,695
December Pupil Count ⁵	3,176	3,420	3,630	3,795	3,780
Per October Pupil Expenditure	\$ 13,148	\$ 12,596	\$ 12,585	\$ 12,576	\$ 13,759
Per December Pupil Expenditure	\$ 13,047	\$ 12,319	\$ 12,161	\$ 12,244	\$ 13,449
State Categorical Reimbursement	\$ 5,525,246	\$ 5,534,754	\$ 5,852,396	\$ 6,115,848	\$ 7,227,660
High Cost Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
State Child Find Reimbursement	\$ 110,007	\$ 102,564	\$ 112,634	\$ 108,408	\$ 108,408

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

2 Personnel figures reflect both the General Operating Fund and Grant Fund.

3 Includes Special Skills Aide hours converted to FTE. And Charter school FTE.

4 Actual FTE are a point in time number and may change depending on the date used.

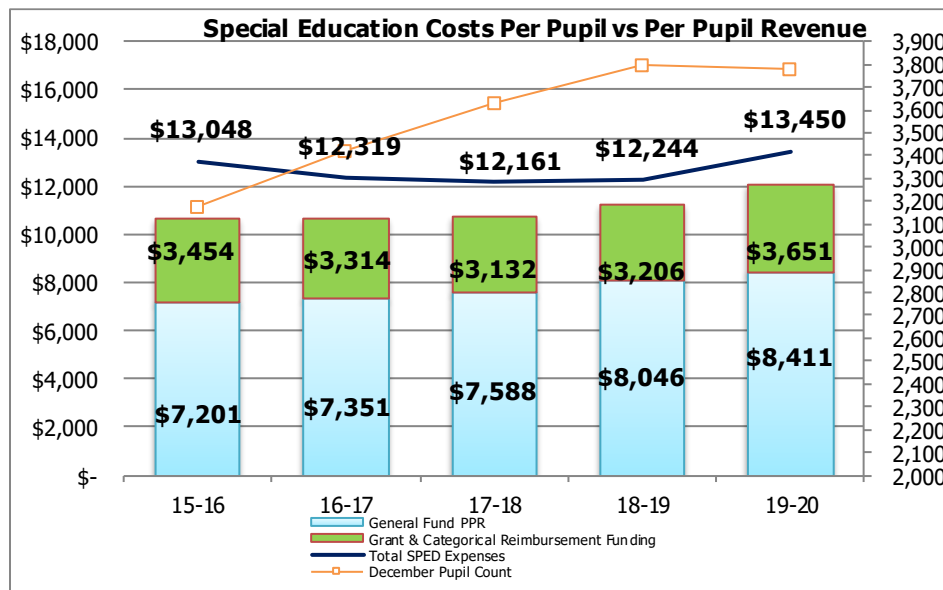
5 December Count budget is an estimate based on a 4 year average change, a 2.2% increase in count from October.

Special Education Costs

Over the last five years, the number of students in Special Education has increased 19.0 percent while per pupil revenue (PPR) increased 14.4 percent on average in that same span of time. The difference between PPR as compared to total special education costs reflects a shortfall in revenue of approximately 13.8 percent on average over the last five years.

To minimize the impact to the general operating fund for costs associated with this program, the district seeks grant and other state funding. Though these alternate funding sources greatly mitigate the difference between PPR and total expenses, there remains a shortfall in funding of 14.5 percent on average over the last five years. Currently, grant and other state funding equates to 30.3 percent of the total for special education funding; these alternate funding sources have resulted in an average increase of 5.4 percent over the last five years, reducing the impact to the general operating fund.

With the changes noted, it remains increasingly difficult for the General Operating Fund to absorb these Special Education costs without affecting other BVSD goals and priorities.





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	79,016,721	258,783,689	337,800,410
Revenues	476,988,951	73,338,548	550,327,499
Transfers Between Funds	(5,918,471)	5,918,471	-
Total Funds Available	550,087,201	338,040,708	888,127,909
Expenditures	479,917,888	196,163,633	676,081,521
Transfers Between Funds	(5,918,472)	5,918,472	-
TABOR Amendment Reserves	37,806,867	2,454,494	40,261,361
Other Appropriated Reserves	32,362,446	139,422,581	171,785,027
Total Appropriations	544,168,729	343,959,180	888,127,909
Non-appropriated Reserves	-	-	-
Total Appropriations and Non-appropriated Reserves	544,168,729	343,959,180	888,127,909

\$888,127,909 Appropriations

54,677,543 Transfers

\$942,805,452 Total Adopted Appropriations

CDE 18 Report (continued)

School District Operating Funds – Budgeted Revenues

Description	General Fund (1)	Designated Grants (2)	Special Revenue Funds (3)	Internal Service Funds (4)	Net Operating Total
Beginning Fund Balance	59,161,411	-	14,313,110	5,542,200	79,016,721
Revenue:					
State Formula					
Local Property Tax	184,640,077				184,640,077
State Equalization	60,632,848				60,632,848
Specific Ownership Tax	11,001,477				11,001,477
Local Sources					
Other Property Tax	73,012,630	-	36,285,164	-	109,297,794
Other Specific Ownership Tax	7,210,835	-	-	-	7,210,835
Tuition	9,660,689	-	-	-	9,660,689
Interest on Investments	450,000	-	-	114,000	564,000
Fees	1,322,982	-	-	-	1,322,982
Proceeds from Borrowing	-	-	-	-	-
Other	281,394,992	250,000	4,975,449	36,508,402	323,128,843
County Sources	-	-	-	-	-
State Sources					
Vocational Education	1,173,709	-	-	-	1,173,709
Special Education	722,760	-	-	-	722,760
Transportation	-	-	3,294,435	-	3,294,435
Other	76,592,828	1,988,123	103,002	-	78,683,953
Federal Sources					-
Public Law 81-874 (Impact Aid)	-	-	-	-	-
Vocational Education	-	139,701	-	-	139,701
Transportation	-	-	-	-	-
Special Education	-	5,454,770	-	-	5,454,770
Other	1,700,000	11,667,406	3,190,539	-	16,557,945
Total Revenue	373,017,960	19,500,000	47,848,589	36,622,402	476,988,951
Transfers Out	-	-	-	-	-
Transfers In	(13,871,036)	-	7,952,565	-	(5,918,471)
Revenue from Other Sources	-	-	-	-	-
Return of State Categoricals	-	-	-	-	-
Allocation From General Fund	-	-	-	-	-
Total Net Revenue	359,146,924	19,500,000	55,801,154	36,622,402	471,070,480
Estimated Funded Pupil Count	30,302	30,302	30,302	30,302	30,302
Budgeted Net Revenue Per Funded Pupil	11,852	644	1,841	1,209	15,546

- (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 Designated Grants Fund is comprised of the Governmental Designated-Purpose Grants Fund (Fund 22).
- (3) The Special Revenue Fund is comprised of the Transportation Fund (Fund 25), the Food Services Fund (Fund 21), and the Operations and Technology Fund (Fund 60).
- (4) Internal Service Funds are used to account for insurance within the district and are comprised of the Health Insurance Fund (Fund 66) and the Dental Insurance Fund (Fund 67).



CDE 18 Report (continued)

School District Operating Funds – Budgeted Expenditures

Description	General Fund (1)	Designated Grants (2)	Special Revenue Funds (3)	Internal Service Funds (4)	Net Operating Total
Direct Instruction	254,086,493	19,500,000	3,352	-	273,589,845
Instructional Support Services	42,549,654	-	-	-	42,549,654
School Management	24,872,171	-	-	-	24,872,171
Subtotal	321,508,318	19,500,000	3,352	-	341,011,670
District Wide Support Services					
District Management	5,177,367	-	-	-	5,177,367
Plant Operations & Maintenance	17,039,487	-	14,439,279	-	31,478,766
Pupil Transportation	-	-	16,590,567	-	16,590,567
Food Services	-	-	9,552,187	-	9,552,187
Other Support Services	27,888,921	-	5,693,089	36,638,692	70,220,702
District Wide Support Services Subtotal	50,105,775	-	46,275,122	36,638,692	133,019,589
Community Services	5,773,061	-	-	-	5,773,061
Debt Services	-	-	-	-	-
Other Operating Expenditures	113,568	-	-	-	113,568
Total Budgeted Expenditures	377,500,722	19,500,000	46,278,474	36,638,692	479,917,888
Estimated Funded Pupil Count	30,302	30,302	30,302	30,302	30,302
Budgeted Expenditures Per Funded Pupil	12,458	644	1,527	1,209	15,838
TABOR Amendment Reserves	26,227,441	-	6,053,516	5,525,910	37,806,867
Other Appropriated Reserves	14,580,172	-	17,782,274	-	32,362,446
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 Designated Grants Fund is comprised of the Governmental Designated-Purpose Grants Fund (Fund 22).

(3) The Special Revenue Fund is comprised of the Transportation Fund (Fund 25), the Food Services Fund (Fund 21), and the Operations and Technology Fund (Fund 60).

(4) Internal Service Funds are used to account for insurance within the district and are comprised of the Health Insurance Fund (Fund 66) and the Dental Insurance Fund (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	49,553,956	202,123,624	7,106,109	258,783,689
Revenue:				
Local Sources				
Property Tax	57,439,386	-	-	57,439,386
Specific Ownership Tax	-	-	-	-
Interest on Investments	45,000	2,500,000	-	2,545,000
Fees	-	-	-	-
Tuition	-	-	-	-
Proceeds from Borrowing	-	-	-	-
Other	-	1,309,162	12,045,000	13,354,162
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	57,484,386	3,809,162	12,045,000	73,338,548
Transfers (Out)	-	-	-	-
Transfers (In)	-	5,918,471	-	5,918,471
Allocation from the General Fund	-	5,918,471	-	5,918,471
Total Net Revenue	57,484,386	9,727,633	12,045,000	79,257,019
Estimated Funded Pupil Count	30,302	30,302	30,302	30,302
Budgeted Net Revenue Per Funded Pupil	1,897	321	397	2,616

(1) The Bond Redemption Fund is comprised of the Bond Redemption Fund (Fund 31).

(2) The Capital Projects Building Fund is comprised of the 2014 Building Fund (Fund 42) and the Capital Reserve Fund (Fund 43).

(3) The Trust/Agency Funds are comprised of the Private Purpose Trust Fund (Fund 72) and the Student Activities Fund (73).

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	-	122,730,064	-	122,730,064
Pupil Transportation	-	-	-	-
Food Services	-	-	-	-
Other Support Services	-	-	-	-
District Wide Support Services Subtotal	-	122,730,064	-	122,730,064
Community Services	-	-	-	-
Debt Services	57,468,900	-	-	57,468,900
Other Expenditures	-	4,324,669	11,640,000	15,964,669
Total Budgeted Expenditures	57,468,900	127,054,733	11,640,000	196,163,633
Estimated Funded Pupil Count	30,302	30,302	30,302	30,302
Budgeted Expenditures Per Funded Pupil	1,897	4,193	384	6,474
TABOR Amendment Reserves	-	2,106,494	348,000	2,454,494
Other Appropriated Reserves	49,569,442	82,690,030	7,163,109	139,422,581
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 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 72) and the Student Activity Fund (73).

Computation of Legal Debt Margin

(Unaudited)

Assessed Valuation	\$ 6,644,953,607
Debt Limit Percentage	<u>20.00%</u>
Legal Debt Limit	1,328,990,721
Debt Outstanding	<u>812,260,000</u>
Legal Debt Margin	<u><u>\$ 516,730,721</u></u>

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

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

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



General Obligation Debt: Bond Redemption Fund

General obligation bonds payable at June 30, 2019, are comprised of the following issues:

\$136,520,000 General Obligation Bonds, Series 2019A. Issued to implement a district-wide capital construction and improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2048. Interest accrues at rates ranging from 5.00% to 6.00%.		\$ 136,520,000
\$162,745,000 General Obligation Refunding Bonds, Series 2019B. Issued to refund the General Obligation Bonds, Series 2009. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2034. Interest accrues at rates ranging from 3.00% to 5.00%.		162,745,000
\$190,000,000 General Obligation Bonds, Series 2017A. Issued to implement a district-wide capital construction and improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2047. Interest accrues at rates ranging from 5.00% to 5.25%.		190,000,000
\$93,740,000 General Obligation Refunding Bonds, Series 2017B. Issued to refund the General Obligation Bonds, Series 2007. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2028. Interest accrues at rates ranging from 2.00% to 4.00%.		87,995,000
\$250,000,000 General Obligation Bonds, Series 2015. Issued to implement a district-wide capital construction and improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2044. Interest accrues at rates ranging from 4.00% to 5.00%.		<u>235,000,000</u>
Total		<u>\$ 812,260,000</u>

Annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 20,375,000	\$ 37,083,900	\$ 57,458,900
2021	20,865,000	36,299,000	57,164,000
2022	21,755,000	35,312,650	57,067,650
2023	22,840,000	34,239,100	57,079,100
2024	18,125,000	33,282,575	51,407,575
2025 - 2029	104,245,000	152,506,625	256,751,625
2030 - 2034	130,900,000	125,336,213	256,236,213
2035 - 2039	162,230,000	93,052,175	255,282,175
2040 - 2044	206,415,000	47,852,063	254,267,063
2045 - 2049	104,510,000	8,156,325	112,666,325
Total	<u>\$812,260,000</u>	<u>\$ 603,120,626</u>	<u>\$1,415,380,626</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. On November 4, 2014, voters approved a ballot measure authorizing the district to issue general obligation bonds in an amount not to exceed \$576,520,000. The bonds have been issued in three series and are for the purpose of funding capital projects outlined in the district's Facilities Master Plan. On April 14, 2015, the district issued \$250,000,000 of General Obligations Bonds, Series 2015. On March 16, 2017, the district issued \$190,000,000 of General Obligation Bonds, Series 2017A. On March 6, 2019, the district issued \$136,520,000 of General Obligation Bonds, Series 2019A, which was the remaining amount authorized.

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

The BVSD June 30, 2019, Comprehensive Annual Financial Report (CAFR) identifies \$9.4M as an accrued obligation for compensated absences as of 6/30/2019.

Long-Term Debt: Capital Lease

Capital Lease

The district acquired certain school buses under capital lease financing agreements. The buses have an 8-year estimated useful life. At June 30, 2019, the net book value of buses under capital lease agreements is \$1,964,946 (\$2,973,350 less accumulated depreciation of \$1,008,404). These lease agreements qualify as capital leases and, therefore, have been recorded at the present value of future minimum lease payments as of the inception date.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2019, were as follows:

<u>Year Ended June 30,</u>	<u>Governmental Activities</u>
2020	\$ 443,406
2021	443,406
2022	443,406
2023	<u>276,972</u>
Total minimum lease payments	1,607,190
Less: amount representing interest	<u>(56,616)</u>
Present value of minimum lease payments	<u><u>\$ 1,550,574</u></u>

Operating Lease

The district leases the majority of its non-bus fleet of vehicles. Total costs for the lease was \$436,209 for the year ended June 30, 2019. Future minimum lease payments for the lease are as follows:

<u>Year Ended June 30,</u>	<u>Governmental Activities</u>
2020	\$ 430,113
2021	222,220
2022	164,661
2023	75,512
2024	<u>4,536</u>
Total	<u><u>\$ 897,042</u></u>





BOULDER VALLEY SCHOOL DISTRICT

GENERAL FUND

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General Operating Fund

Summary

	2015-16 Audited Actual	2016-17 Audited Actual	2017-18 Audited Actual	2018-19 Audited Actual	2019-20 Revised Budget	PROJECTED BUDGET*		
						2020-21	2021-22	2022-23
Generally Accepted Accounting Principles (GAAP) Fund Balance (Inc Unspent Reserves)	\$ 26,275,773	\$ 28,588,991	\$ 34,597,631	\$ 40,189,736	\$ 43,442,449	\$ 26,191,284	\$ 23,138,165	\$ 23,146,846
GAAP BASIS BEGINNING BALANCE & RESERVES								
Total One-Time Funds	\$ 6,551,160	\$ 7,504,004	\$ 12,799,785	\$ 14,840,699	\$ 15,087,738	\$ 2,636,978	\$ -	\$ -
Carryover Funds	3,710,174	3,703,227	4,307,109	6,689,275	5,537,711	-	-	-
Subtotal Beginning Balance	3,710,174	3,703,227	4,307,109	6,689,275	5,537,711	-	-	-
Warehouse Reserve	570,397	750,709	403,367	410,992	576,781	425,000	425,000	425,000
Reserve for Weather Conditions	-	-	-	-	500,000	500,000	500,000	500,000
Multi Year Contract Reserve	120,000	120,000	120,000	120,000	135,000	135,000	135,000	100,000
Other GAAP Reserves	-	225,873	602,364	817,386	504,760	251,369	211,653	25,473
Contingency Reserve	7,662,021	8,142,589	8,182,503	8,655,692	12,057,405	12,710,250	12,495,150	12,626,499
Emergency Reserve (TABOR)	7,662,021	8,142,589	8,182,503	8,655,692	9,043,054	9,532,687	9,371,362	9,469,874
Subtotal Reserves	16,014,439	17,381,760	17,490,737	18,659,762	22,817,000	23,554,306	23,138,165	23,146,846
TOTAL BEGINNING BALANCE & RESERVES	\$ 26,275,773	\$ 28,588,991	\$ 34,597,631	\$ 40,189,736	\$ 43,442,449	\$ 26,191,284	\$ 23,138,165	\$ 23,146,846
TOTAL REVENUE	304,040,565	309,685,947	323,821,590	336,089,642	354,749,150	359,921,759	367,440,742	375,483,187
TOTAL SOURCES	\$ 330,316,338	\$ 338,274,938	\$ 358,419,221	\$ 376,279,378	\$ 398,191,599	\$ 386,113,043	\$ 390,578,907	\$ 398,630,033
TOTAL EXPENDITURES	\$ 262,302,525	\$ 262,010,850	\$ 273,924,353	\$ 284,653,480	\$ 317,756,247	\$ 312,378,748	\$ 315,662,477	\$ 321,809,781
TOTAL RESERVES	-	-	-	-	23,554,306	23,138,165	23,146,846	23,451,684
TOTAL TRANSFERS	39,424,822	41,666,457	44,305,132	48,183,449	54,244,068	50,596,130	51,769,584	53,368,568
TOTAL USES	\$ 301,727,347	\$ 303,677,307	\$ 318,229,485	\$ 332,836,929	\$ 395,554,621	\$ 386,113,043	\$ 390,578,907	\$ 398,630,033
BUDGET BASIS ENDING FUND BALANCE	\$ 28,588,991	\$ 34,597,631	\$ 40,189,736	\$ 43,442,449	\$ 2,636,978	\$ -	\$ -	\$ -
Generally Accepted Accounting Principles (GAAP) Fund Balance (Inc Unspent Reserves)	\$ 28,588,991	\$ 34,597,631	\$ 40,189,736	\$ 43,442,449	\$ 26,191,284	\$ 23,138,165	\$ 23,146,846	\$ 23,451,684

*Projections are calculated based on the Denver-Aurora-Lakewood CPI.



General Operating Fund (continued)

Revenue Summary

	2015-16 Audited Actual	2016-17 Audited Actual	2017-18 Audited Actual	2018-19 Audited Actual	2019-20 Revised Budget	PROJECTED BUDGET*		
						2020-21	2021-22	2022-23
REVENUE								
Local Sources								
Property Taxes - Current	\$ 143,986,573	\$ 144,293,386	\$ 165,721,257	\$ 164,513,062	\$ 181,685,489	\$ 185,137,513	\$ 189,025,401	\$ 193,183,960
Property Taxes - Election	66,464,226	66,143,111	69,047,044	70,455,933	73,012,630	74,399,870	75,962,267	77,633,437
Property Tax - Credits/Abatements	1,806,942	2,953,611	2,920,140	1,739,653	2,754,588	1,774,925	1,812,198	1,852,066
Property Taxes - Delinquent	371,114	293,572	198,566	167,405	200,000	200,000	200,000	200,000
Specific Ownership Taxes - Non-equalized	6,458,075	6,904,233	8,855,026	7,200,784	7,210,835	6,847,841	6,991,646	7,145,462
Specific Ownership Taxes - Equalized	7,146,138	7,893,081	8,611,341	10,699,520	11,001,477	11,210,505	11,445,926	11,697,736
Tuition	720,190	990,260	828,804	799,849	808,090	823,444	840,736	859,232
Interest	53,175	149,333	372,022	737,632	450,000	458,550	468,180	478,480
Services Provided to Charters	3,744,628	3,687,678	3,814,659	4,018,259	4,118,142	4,196,387	4,284,511	4,378,770
Miscellaneous Revenue	699,384	888,658	912,869	691,459	486,688	495,935	506,350	517,490
Indirect Cost Reimbursement	534,504	836,010	509,958	375,274	381,282	388,526	396,685	405,412
Subtotal Local Sources	\$ 231,984,949	\$ 235,032,933	\$ 261,791,686	\$ 261,398,830	\$ 282,109,221	\$ 285,933,496	\$ 291,933,900	\$ 298,352,045
State Sources								
Finance Act	\$ 61,554,695	\$ 64,107,236	\$ 51,141,893	\$ 63,459,348	\$ 60,657,848	\$ 61,810,347	\$ 63,108,364	\$ 64,496,748
Career and Technical Reimbursement	1,381,626	1,318,334	1,218,600	1,276,597	1,173,709	1,196,009	1,221,125	1,247,990
Special Education Reimbursement	5,525,246	5,534,754	5,852,396	6,115,848	7,227,660	7,364,986	7,519,651	7,685,083
READ Act	600,595	648,853	462,343	444,108	335,583	341,959	349,140	356,821
ELPA Reimbursement	1,029,141	1,121,676	1,135,180	1,148,630	1,167,047	1,189,221	1,214,195	1,240,907
Talented and Gifted Reimbursement	283,866	287,918	289,612	293,761	294,674	300,273	306,579	313,324
CDE Audit Adjustments/Assessment	-	(9,160)	-	-	(25,000)	(25,000)	(25,000)	(25,000)
Other State Revenue	110,007	102,564	102,159	108,408	108,408	110,468	112,788	115,269
Subtotal State Sources	\$ 70,485,176	\$ 73,112,175	\$ 60,202,183	\$ 72,846,700	\$ 70,939,929	\$ 72,288,263	\$ 73,806,842	\$ 75,431,142
Federal Sources								
Medicaid Reimbursements	1,570,440	1,540,839	1,827,721	1,844,112	1,700,000	1,700,000	1,700,000	1,700,000
Subtotal Federal Sources	\$ 1,570,440	\$ 1,540,839	\$ 1,827,721	\$ 1,844,112	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000
TOTAL REVENUE	\$ 304,040,565	\$ 309,685,947	\$ 323,821,590	\$ 336,089,642	\$ 354,749,150	\$ 359,921,759	\$ 367,440,742	\$ 375,483,187

General Operating Fund (continued)

Expenditures, Reserve & Transfer Summary

	2015-16 Audited Actual	2016-17 Audited Actual	2017-18 Audited Actual	2018-19 Audited Actual	2019-20 Revised Budget	PROJECTED BUDGET*		
						2020-21	2021-22	2022-23
EXPENDITURES:								
101-125 Administrators & Principals	\$ 19,000,570	\$ 19,906,452	\$ 20,856,166	\$ 21,508,787	\$ 22,720,184	\$ 23,584,886	\$ 23,870,530	\$ 24,395,682
201-220 Teachers	161,338,760	166,494,049	175,258,699	184,477,988	202,596,397	202,878,099	205,333,775	209,851,118
231-250 Psych/SocWkr/OT/PT/Nurse	10,501,016	10,478,652	11,310,624	11,739,993	12,989,378	12,938,312	13,095,013	13,383,103
300-359 Professional Support Staff	5,360,090	5,353,170	6,265,094	6,821,452	7,254,309	7,559,327	7,650,881	7,819,200
360-390 Technical Support Staff	4,184,202	4,229,536	4,437,061	4,671,594	5,427,011	5,737,535	5,807,024	5,934,779
401-490 Para educators & Aides	13,994,785	14,138,850	14,522,593	15,534,314	18,307,983	18,727,493	18,954,307	19,371,302
500-516 Office & Admin Support Staff	12,666,008	12,836,758	13,545,998	13,721,510	14,551,909	14,953,908	15,135,020	15,467,990
600-637 Crafts/Trades Services	13,800,815	13,898,957	15,033,697	15,789,007	17,131,967	17,214,575	17,423,066	17,806,373
Subtotal Salaries and Benefits	\$ 240,846,246	\$ 247,336,424	\$ 261,229,932	\$ 274,264,645	\$ 300,979,138	\$ 303,594,135	\$ 307,269,616	\$ 314,029,547
Purchased Prof & Tech Services	\$ 4,273,597	\$ 4,314,150	\$ 4,768,242	\$ 4,456,486	\$ 4,655,089	\$ 4,271,677	\$ 4,271,677	\$ 4,271,677
Purchased Property Services	4,391,968	4,726,108	4,805,294	5,774,050	6,140,088	5,875,088	5,875,088	5,875,088
Other Purchased Services	2,799,591	2,622,758	2,764,902	2,359,893	2,640,560	2,640,560	2,640,560	2,640,560
Supplies	8,882,448	9,699,562	12,740,264	11,517,487	15,364,265	12,107,471	11,715,719	11,103,092
Property and Other Uses of Funds	1,108,675	(6,688,152)	(12,384,281)	(13,719,081)	(16,093,152)	(16,110,183)	(16,110,183)	(16,110,183)
Subtotal Non Personnel Expenditures	\$ 21,456,279	\$ 14,674,426	\$ 12,694,421	\$ 10,388,835	\$ 12,706,850	\$ 8,784,613	\$ 8,392,861	\$ 7,780,234
Standard Carryover Items	-	\$ -	\$ -	\$ -	\$ 4,577,682	\$ -	\$ -	\$ -
One-Time Carryover Items	-	-	-	-	960,029	-	-	-
One-Time Expenditures	-	-	-	-	1,062,689	-	-	-
Ongoing Expenditures	-	-	-	-	(2,530,141)	-	-	-
TOTAL EXPENDITURES	\$ 262,302,525	\$ 262,010,850	\$ 273,924,353	\$ 284,653,480	\$ 317,756,247	\$ 312,378,748	\$ 315,662,477	\$ 321,809,781
RESERVES:								
Contingency Reserve	\$ -	\$ -	\$ -	\$ -	\$ 12,710,250	\$ 12,495,150	\$ 12,626,499	\$ 12,872,391
% of Expenditures	0.0%	0.0%	0.0%	0.0%	4.0%	4.0%	4.0%	4.0%
Emergency Reserve	-	-	-	-	9,532,687	9,371,362	9,469,874	9,654,293
% of Expenditures	0.0%	0.0%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%
Other GAAP Reserves	-	-	-	-	251,369	211,653	25,473	-
Multi Year Contract Reserve	-	-	-	-	135,000	135,000	100,000	-
Reserve for Weather Conditions	-	-	-	-	500,000	500,000	500,000	500,000
Warehouse Reserve	-	-	-	-	425,000	425,000	425,000	425,000
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 23,554,306	\$ 23,138,165	\$ 23,146,846	\$ 23,451,684
TRANSFERS TO:								
Risk Management Fund	\$ 3,366,687	\$ 4,362,462	\$ 4,429,028	\$ 4,315,896	\$ 4,615,896	\$ 4,797,112	\$ 5,008,787	\$ 5,579,034
Capital Reserve Fund	1,608,858	1,831,858	2,990,979	3,754,885	5,821,327	1,709,842	1,745,749	1,784,155
Charter Fund	22,239,452	22,503,190	22,907,095	24,608,459	25,913,939	26,406,304	26,960,836	27,553,974
Preschool Fund	3,649,225	3,818,922	4,129,168	6,662,990	6,582,989	6,708,066	6,848,935	6,999,612
Colorado Preschool Fund	1,801,018	1,709,108	1,764,210	-	-	-	-	-
Food Services	757,402	595,446	857,616	1,162,851	1,471,262	1,499,216	1,530,700	1,564,375
Technology Fund	1,638,795	1,637,089	1,857,137	1,704,966	1,579,097	1,609,100	1,642,891	1,679,035
Transportation Fund	3,957,620	4,410,268	4,387,845	4,972,376	6,481,303	6,054,448	6,181,591	6,317,586
Athletic Fund	2,004,320	2,000,870	2,016,328	2,070,254	1,928,255	1,964,892	2,006,155	2,050,290
TRANSFERS FROM:								
Community Schools Fund	\$ (1,598,555)	\$ (1,202,756)	\$ (1,034,274)	\$ (1,069,228)	\$ (150,000)	(152,850)	(156,060)	(159,493)
TOTAL TRANSFERS	\$ 39,424,822	\$ 41,666,457	\$ 44,305,132	\$ 48,183,449	\$ 54,244,068	\$ 50,596,130	\$ 51,769,584	\$ 53,368,568
TOTAL USES	\$ 301,727,347	\$ 303,677,307	\$ 318,229,485	\$ 332,836,929	\$ 395,554,621	\$ 386,113,043	\$ 390,578,907	\$ 398,630,033

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 2019-20 includes the reserves necessary for a multi-year employee contract, required GAAP reserves, and the warehouse inventory. The unused 2018-19 TABOR emergency reserve and contingency reserve are also considered part of the restricted beginning balance. The one time unrestricted beginning balance includes estimated savings in personnel expenditures from 2018-19.

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

	Audited Actual 2015-16	Audited Actual 2016-17	Audited Actual 2017-18	Audited Actual 2018-19	Revised Budget 2019-20
Restricted	\$3,710,174	\$3,703,227	\$4,307,109	\$6,689,275	\$5,537,711
TABOR Reserve	7,662,021	8,142,589	8,182,503	8,655,692	9,043,054
Contingency Reserve	7,662,021	8,142,589	8,182,503	8,655,692	12,057,405
Other Restricted Reserves ¹	690,397	1,096,582	1,125,731	1,348,378	1,716,541
Unrestricted	6,551,160	7,504,004	12,799,785	14,840,699	15,087,738
Total GAAP Fund Balance	\$26,275,773	\$28,588,991	\$34,597,631	\$40,189,736	\$43,442,449

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

Major Sources of Revenue

Revenue Assumptions

The SFA funding for BVSD of \$8,421 per funded pupil is \$362 more per pupil funding as compared to the 2018-19 Revised Budget 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 2019-20, total enrollment base, including full-day kindergarten, is projected to be 30,302.4. 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 30,302.4 times the per pupil funding of \$8,421 (slightly rounded), or \$255,176,510.

Major Sources of Revenue (continued)

Revenue Assumptions (continued)

Local Revenues

Local Revenues

- Property taxes are the largest source of revenue for the district. This tax is levied on all the taxable property within the district for the functions of the General Operating Fund, but is separate from the taxes levied by the district for the Bond Redemption Fund, Transportation Fund, and Operations & Technology Fund. Based on the following calculation, it is estimated that the district will receive \$257,641,682 in local property taxes for funding operations in 2019-20, in addition to the School Finance Act Total Program Funding.

School Finance Act Total Program Funding	\$	255,176,510
Minus: State Finance Act Funding ¹		(60,657,848)
Equalized Specific Ownership Tax ²		(11,001,477)
School Finance Act Local Property Tax Amount	\$	183,517,185
Plus: Override Elections:		
	1991	\$ 7,062,468
	1998	10,600,000
	2002	15,000,000
	2010	41,462,029
Total Override Elections	\$	74,124,497
TOTAL ESTIMATED GENERAL OPERATING FUND TAX LEVY ²		\$257,641,682

¹ Subject to change by CDE formula.

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

- Specific ownership taxes (Non-Equalized) are generated through a state mandated tax collected by the county for yearly motor vehicle registration. These tax revenues are distributed among local governmental agencies based on the percentage of the total property tax attributed to each entity. Specific ownership taxes are a portion of the total program funding formula of the SFA along with local property tax and state equalization. The formula for determining total program funding is based in part on the amount of specific ownership tax revenue actually received by a district in the prior fiscal year. Total specific ownership taxes, which are driven primarily by registration of new cars, is expected to increase to a total of \$7.2M which is comprised of one-time budget of \$500K and \$6.7M in ongoing non-equalized specific ownership taxes.
- Property Tax – Credits/Abatements is expected to increase one time by \$1.0M as compared to the 2018-19 Revised Budget.
- Tuition income is expected to increase by \$84K to \$808K as compared to the 2018-19 Revised Budget.
- Medicaid Reimbursements was realigned in both the revenue and expense budget to \$1.7M to reflect current reimbursement trends.
- 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 \$100K is projected for the Revised Budget due to COLA assumptions.
- Miscellaneous Revenue was realigned in both the revenue and expense budget to account for activity for concurrent enrollment and how we account for fundraised dollars deposited by schools.
- Interest increased in 2019-20 to reflect higher interest rates.



Major Sources of Revenue (continued)

Revenue Assumptions (continued)

Local Revenues (continued)

State Revenues

- State Equalization from the SFA represents the second largest revenue source for the General Operating Fund. The total amount of state equalization anticipated to be received in 2019-20 is \$60,657,848, which along with equalized specific ownership and local property taxes comprise total program funding, as defined by the SFA.
- Other State Revenues are provided in the SFA to pay for specific groups of students or particular student needs. These programs are often referred to as "categorical" programs and include Special Education, Career and Technical Education, Culturally & Linguistically Diverse Education programs, and the READ Act. Revenues for this category are projected to have an increase of \$920K from the 2018-19 Revised Budget which is due to the impact of the Special Education categorical funding increase.

Major Expenditures

Expenditure Assumptions

Expenditures for the continuation of current programs and services are built upon the established base budgets along with 2018-19 ending fund balance, except as noted in the 2019-20 "Budget Adjustment Plan." District revenues fund the following priorities: providing a competitive employee compensation package, full-day kindergarten, literacy programs, technology support, and building maintenance. Further detail of one-time expenditures is contained in the "Budget Adjustment Plan" in the Introductory Section of this document.

- Staff Compensation - Base budget salary projections for 2019-20 contain an overall increase in compensation for all staff in employee groups paid from the General Operating Fund and expansion of programs at the district. This estimated increase includes compensation to service employees (custodians and maintenance workers), office professionals (clerical employees), instructional staff (teachers, counselors, psychologists, and social workers), paraeducators, other instructional support staff (tutors and computer/media technicians), building administrators (principals and assistant principals), central administrators and professional/technical employees. The increase in salary expense from the prior year consists of steps (\$3.0M), COLA increase of 2.7 percent (\$5.4M), horizontal lane movement for eligible employees (\$1.4M) and attrition savings (\$2.6M). Ongoing staffing was adjusted in the Budget based on a net increase of staff resources due to the Phase III ongoing budget for the Social-emotional Learning Program including counselors (\$0.8M); an increase of Special Education staff for two new intensive programs (\$1.3M); ongoing staffing for full-day kindergarten (\$4.7M); as well as the one-time budget for staffing reserve, unassigned and displaced teachers (\$3.5M). Combined, fixed, and variable employee benefits will increase by salary adjustments listed above. Variable benefits will increase with the change in the district-paid PERA benefit which will be effective July 1, 2019 (0.25 percent), variable benefits related to step and COLA compensation increases, and an increase in health insurance and dental insurance in 2019-20. 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.

Major Expenditures (continued)

Expenditure Assumptions (continued)

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. Wages paid have a 2019-20 rate for Medicare, PERA, and long-term disability applied to account for historical pre-tax contributions by employees. Individual medical and dental rates are projected to increase 5.0 percent annually.

- 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" in the Introductory Section. Previous years' one-time and carryover expenses were removed for this year's budget. Ongoing and one-time expenses for this category will change from prior year and is comprised of budget increases for Wilson Intervention (\$0.1M), Dyslexia support (\$0.2M), Family and Partnership program, Translation Services, Standards and Curriculum one-time and carryover (\$0.4M), Intervention and Tools for Mathematics (\$0.1M), Career and Technical programming (\$0.1M), set up for full-day kindergarten (\$0.7M), secondary ELA instructional materials (\$1.3M), Elementary Literacy Materials (\$0.5M), Nederland Middle/High program support, supervision for late start, upgrade of BVSD service management systems (\$0.2M), department and school carryover (\$1.5M), standard carryover requests such as READ Act, Medicaid, textbook and SRA (\$4.5M), an increase (\$2.5M) of the internal credit in general fund for the operations and technology fund, one-time department requests for network resources, custodial sub crew, advertising, energy dashboard (\$0.8M), along with additional other fees, contracts, and services.
- Budget Items not Approved – Over \$2.8M 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:

○ Maintenance, Custodial and Security (Staff and Non-Personnel)	\$1.0M
○ Communications, Information Technology	\$0.7M
○ Instructional Support (Staff and Non-Personnel)	\$1.1M

Reserve and Transfer Assumptions

- Reserves – A total of 6.0 percent of General Operating Fund expenditures is reserved per TABOR (state-required 3.0%) and per local requirements (board policy of 3.0%). Beginning 2018-19, the contingency reserve was increased by 1.0 percent to a total of 4.0 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 \$500K for potential impacts due to weather conditions, \$135K for multi-year contract obligations, \$251K for GAAP Reserves, and \$425K for warehouse inventory.
- Transfers – The total amount of the Capital Reserve Fund and Risk Management Fund transfers is \$10.4M. The Risk Management Fund will increase ongoing by \$300K from the prior year due to an increase in property insurance rates in the state. The Capital Reserve Fund increase of \$2.0M in 2019-20 is related to an approved transfer (year over year increase of one-time funding).

Reserve and Transfer Assumptions (continued)

The General Operating Fund will transfer \$4.6M to the Preschool Fund to cover operations as outlined per the Early Childhood Expansion plan, and will include funding for support for Early Childhood Education administration and health insurance, steps, COLA, and PERA increases. In addition, the Preschool Fund will also recognize the \$2.0M per pupil funding as well as the expense related to the CPP program in this fund. This fund previously had ECare slots which funded full-day kindergarten at two elementary schools but now is funding through CPP, only Preschool students.

The Transportation Fund net transfer will increase \$767K from the prior year to account for staffing needs and increases in health insurance, steps, COLA, and PERA. In addition, one-time transfers for specific program routes were added in the Revised. One position was removed from this fund and transferred to the General Operating Fund in 2019-20.

The Athletics Fund transfer decreased by \$142K due to moving staff out of the fund and onto general fund.

The transfer to the Technology Fund will decrease by \$165K to account for moving non-personnel costs out of this fund and into the General Operating Fund on an ongoing basis.

The transfer from the Community Schools Fund decreased significantly (\$919K) in 2019-20 from the prior year for General Operating Fund support due to the expansion of free full-day kindergarten, and the impacts of this program on the kindergarten enrichment program in Community Schools.

The transfer of \$1.5M to the Food Services Fund has been increased over prior year (\$344K) to account for health insurance, COLA, steps, stipend pilot program, and PERA increases.

Charter Schools Assumptions

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 2019-20 Revised Budget transfer has increased by \$1.3M from the 2018-19 Revised Budget amount. This is largely due to an increase in per pupil revenue, change in student FTE with the full-day kindergarten, and the 2010 mill levy override. The payment for services contracted with the district for 2019-20 will increase slightly by \$100K. Contracted services include, in part: special education, information technology, business services, and district general administration.

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.

2019-20 Revised Budget Contains One-Time Expenditures & Transfers:

Summary of One Time Uses of Funds and Policy DB Calculation

Budget Numbers - Policy DB Calculation	
\$ 354,749,150	Total Revenues
(372,000,315)	Less Total Expenditures & Transfers
(1,500,320)	Less One-Time Revenue
4,512,331	Plus One-Time Transfers
14,290,870	Plus One Time Expenditures & Carryover
51,716	Total Policy DB Ongoing Available
\$ 48,333	Net available Ongoing funds after 7% reserves

Proposed Budget:

Proposed Budget - One-Time Transfers	
\$ 81,000	Capital Reserve
\$ 81,000	Total One-time Transfers

Proposed Budget - One-Time Expenditures	
\$ 3,500,000	Staffing Reserve
1,300,000	Secondary ELA Instructional Materials
80,000	Nederland M/S Programming
100,000	Career & Technical Education Programming
30,000	Family & Parent Partnerships
200,000	Kindergarten Screener and Dyslexia Awareness
735,000	Full Day Kindergarten Setup and Professional Development
30,000	Supplies & Equipment for Campus Monitors
250,000	Temporary Custodial Support
215,000	Upgrade/Merge Two BVSD Service Management Systems
50,000	Advertising and Communications
58,304	Literacy screener
218,000	Reading Material Rollout Carryover
139,992	Standards and Curriculum Carryover
217,032	Standards and Curriculum Revision (Year 2 of 4)
100,000	Wilson Intervention (Year 2 of 2)
100,000	Intervention Structures and Tools for Mathematics (Year 2 of 2)
127,290	Information Technology services carryover
34,000	Dyslexia Support (Year 2 of 3)
205,852	Operational Work Order System and Capital Equipment Inventory Carryover
\$ 7,690,470	Total One-Time Expenditures

Revised Budget:

Revised Budget - One-time Revenues	
\$ 1,000,320	Abatements
500,000	Specific Ownership Tax - Non Equalized
\$ 1,500,320	Total One-time Revenues

Revised Budget - One-time Transfers	
\$ 4,062,366	Capital Reserve Fund
30,494	Charter Fund
26,571	Technology Fund
223,000	Transportation Fund
88,900	Food Service
\$ 4,431,331	Total One-time Transfers

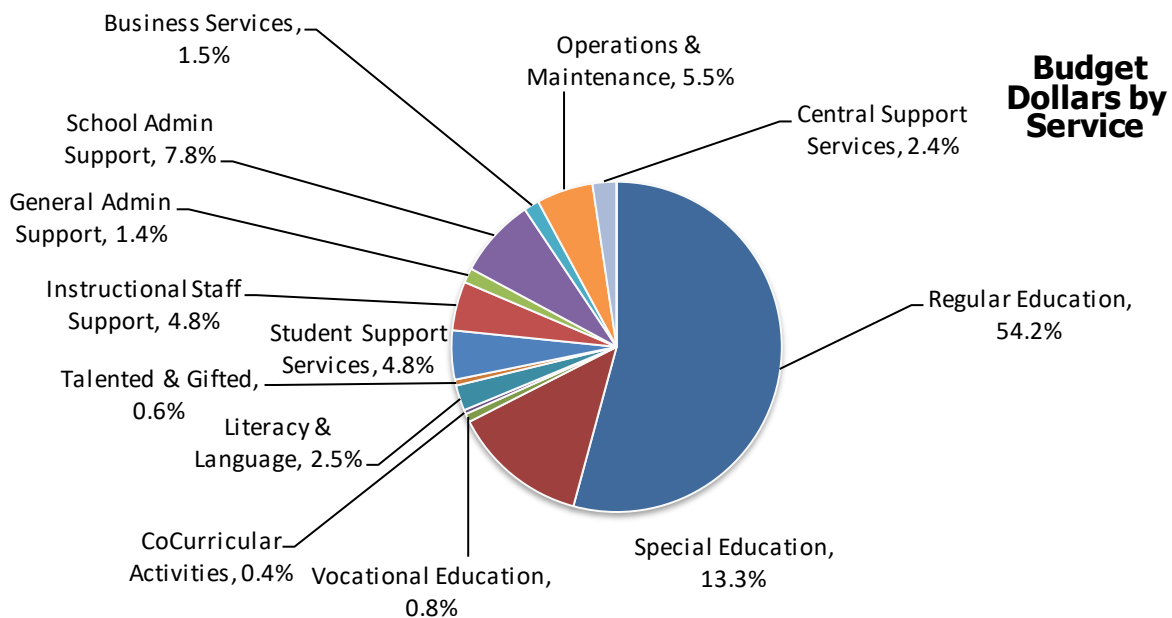
Revised Budget - Carryover Expenditures	
\$ 960,029	One-Time Carryover
4,577,682	Standard Carryover
\$ 5,537,711	Total Carryover Expenditures

Revised Budget - One-time Expenditures	
\$ 1,062,689	District-wide Projects
\$ 1,062,689	Total One-time Expenditures

Expenditure by Service (SRE)*

SERVICE	EXPENDITURES	% OF SPENDING	FTE
<u>Instruction</u>			
Regular Education	\$ 171,272,159	53.90%	1,448.976
Special Education	41,394,684	13.03%	455.061
Vocational Education	2,555,446	0.80%	20.300
CoCurricular Activities	1,271,553	0.40%	0.000
English Language Development	7,870,911	2.48%	65.040
Talented & Gifted	1,473,572	0.46%	16.880
Total Instruction	225,838,325	71.07%	2,006.257
<u>Instructional Support</u>			
Student Support Services	17,026,660	5.36%	149.650
Instructional Staff Support	15,718,605	4.95%	104.191
Total Instructional Support	32,745,265	10.31%	253.841
<u>School Administration and Operations</u>			
School Admin Support	24,299,734	7.65%	236.006
Operations & Maintenance	14,692,967	4.62%	256.238
Total School Administration and Ops	38,992,701	12.27%	492.244
<u>District Wide Services and Community Obligations</u>			
General Admin Support	4,750,317	1.49%	16.563
Business Services	4,721,532	1.49%	39.975
Central Support Services	10,708,107	3.37%	70.300
Total District Wide Support	20,179,956	6.35%	126.838
GRAND TOTAL ALL SERVICES	\$ 317,756,247	100.00%	2,879.180

*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	2015-16 Audited Actual	2016-17 Audited Actual	2017-18 Audited Actual	2018-19 Audited Actual	2019-20 Revised Budget
11 Regular Education	\$132,585,023	\$ 136,083,409	\$ 145,027,880	\$ 149,203,690	\$ 171,272,159
12 Special Education	33,974,758	34,147,299	36,618,035	38,426,575	41,394,684
13 Vocational Education	2,140,354	2,308,000	2,495,322	2,333,521	2,555,446
14 Cocurricular Education and Athletics	1,010,415	906,072	760,025	777,832	1,271,553
16 English Language Development	7,148,187	7,163,182	7,387,053	7,638,406	7,870,911
17 Talented and Gifted Education	1,214,468	1,443,383	1,582,594	1,657,128	1,473,572
21 Student Services	10,601,309	10,793,420	12,830,555	14,613,921	17,026,660
22 Instructional Staff Support	10,993,351	11,765,485	12,260,256	12,844,915	15,718,605
23 General Administration	3,734,580	4,416,876	4,251,697	4,277,300	4,750,317
24 School Administration	21,578,123	22,095,967	23,172,222	23,640,388	24,299,734
25 Business Services	4,049,969	4,155,694	4,388,263	4,382,496	4,721,532
26 Operations and Maintenance	22,467,694	17,153,096	14,653,923	15,425,466	14,692,967
28 Central Services	10,804,294	9,578,967	8,496,528	9,431,843	10,708,107
TOTAL:	\$ 262,302,525	\$ 262,010,850	\$ 273,924,353	\$ 284,653,481	\$ 317,756,247



Making Choices in the BVSD Budget

CATEGORY			
GROUP	19-20	% OF	% OF TOTAL
PROGRAM	BUDGET	GROUP	BUDGET
<u>INSTRUCTION</u>			
INSTRUCTION TOTAL	\$ 225,838,325		71.07%
REGULAR EDUCATION			
GENERAL INSTRUCTION - ALL LEVELS	152,522,912	67.54%	
ELEMENTARY SPECIALISTS (ART, MUSIC, PE)	9,572,522	4.24%	
ELEMENTARY ENGLISH LANGUAGE DEVELOPMENT	3,086,010	1.37%	
INSTRUMENTAL MUSIC	2,997,674	1.33%	
DROPOUT PREVENTION	1,250,065	0.55%	
MIDDLE LEVEL ENGLISH LANGUAGE DEVELOPMENT	632,194	0.28%	
SECONDARY LEVEL LITERACY	413,942	0.18%	
K-3 ENGLISH LANGUAGE DEVELOPMENT	300	0.00%	
STUDENT ACHIEVEMENT	8,500	0.00%	
HIGH SCHOOL OPTIONS	30,966	0.01%	
IB PROGRAM	293,813	0.13%	
CONNECTIONS	281,013	0.12%	
MULTI-CULTURAL	178,248	0.08%	
EXPELLED STUDENT SERVICES	4,000	0.00%	
SPECIAL EDUCATION	41,394,684	18.33%	
CAREER AND TECHNICAL EDUCATION	2,555,446	1.13%	
COCURRICULAR EDUCATION AND ATHLETICS	1,271,553	0.56%	
ENGLISH LANGUAGE DEVELOPMENT	7,870,911	3.49%	
TALENTED AND GIFTED EDUCATION	1,473,572	0.65%	
TOTAL INSTRUCTION	\$ 225,838,325		71.07%
<u>INSTRUCTIONAL SUPPORT</u>			
STUDENT SERVICES	\$ 17,026,660		5.36%
COUNSELING SERVICES	7,982,368	46.89%	
NURSING AND HEALTH SERVICES	5,106,243	29.99%	
DROPOUT PREVENTION	273,626	1.61%	
FAMILY RESOURCE SCHOOLS	160,000	0.94%	
TRANSLATION SERVICES	164,360	0.97%	
SOCIAL WORK SERVICES	135,493	0.80%	
FAMILY ADVOCATE PROGRAM	182,726	1.07%	
OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES)	3,021,844	17.75%	
INSTRUCTIONAL STAFF SUPPORT	\$ 15,718,605		4.95%
LIBRARY SUPPORT SERVICES	5,401,992	34.37%	
ADMIN AND EVALUATION OF LEARNING SERVICES	874,256	5.56%	
CULTURAL DIVERSITY	475,170	3.02%	
CURRICULUM DEVELOPMENT COUNCIL	6,400	0.04%	
MEDIA SUPPORT SERVICES	188,494	1.20%	
STAFF DEVELOPMENT	691,222	4.40%	
INDUCTION	347,503	2.21%	
OTHER INSTRUCTIONAL STAFF SUPPORT	7,733,568	49.20%	
TOTAL INSTRUCTIONAL SUPPORT	\$ 32,745,265		10.31%

Making Choices in the BVSD Budget (continued)

CATEGORY GROUP PROGRAM	19-20 BUDGET		% OF GROUP	% OF TOTAL BUDGET
<u>SCHOOL ADMINISTRATION AND OPERATIONS</u>				
SCHOOL ADMINISTRATION	\$ 24,299,734			7.65%
PRINCIPAL'S OFFICE		23,921,383	98.44%	
SCHOOL ADMINISTRATION SERVICES		377,851	1.55%	
OTHER SCHOOL ADMINISTRATION (i.e. CHINOOK; HIGH SCHOOL OPTIONS)		500	0.00%	
OPERATIONS AND MAINTENANCE	\$ 14,692,967			4.62%
MAINTENANCE & OPERATIONS		9,368,050	63.76%	
ENVIRONMENTAL SERVICES		734,676	5.00%	
ADMIN OF MAINTENANCE AND OPERATIONS		1,295,127	8.81%	
OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)		3,295,114	22.43%	
TOTAL SCHOOL ADMINISTRATION & OPERATIONS	\$ 38,992,701			12.27%
<u>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</u>				
GENERAL ADMINISTRATION	\$ 4,750,317			1.49%
SUPERINTENDENT		755,837	15.92%	
TAX COLLECTION FEES		677,000	14.25%	
LEGAL SERVICES		157,390	3.31%	
ADMIN OF GENERAL SUPPORT SERVICES		1,319,425	27.78%	
STAFF NEGOTIATIONS SERVICES		292,022	6.15%	
GRANT PROCUREMENT		135,790	2.86%	
ELECTION SERVICES		81,100	1.71%	
OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION)		1,331,753	28.04%	
BUSINESS SERVICES	\$ 4,721,532			1.49%
CENTRAL SERVICES	\$ 10,708,107			3.37%
INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY)		3,706,605	34.62%	
HUMAN RESOURCES		2,133,266	19.92%	
TELECOMMUNICATIONS		407,180	3.80%	
COMMUNICATION SERVICES		348,547	3.25%	
RESEARCH AND EVALUATION SERVICES		208,456	1.95%	
PLANNING SERVICES		114,555	1.07%	
INSURANCE MANAGEMENT SERVICES		155,850	1.46%	
SUBSTITUTE OFFICE		89,028	0.83%	
RECRUITMENT		337,972	3.16%	
OTHER CENTRAL SERVICES (i.e. TELEVISIONING BOARD MEETINGS)		3,206,648	29.95%	
TOTAL DISTRICT WIDE SUPPORT	\$ 20,179,956			6.35%
GRAND TOTAL GENERAL OPERATING FUND	\$ 317,756,247			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 budgeted dollars for that program divided by the "Budget" for that Group (SRE).



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	0700/0800's PROPERTY & OTHER USES	2019-20 REVISED BUDGET
SRE 11 Regular Education	\$ 123,249,776	\$ 36,650,021	\$ 714,049	\$ 570,166	\$ 284,427	\$ 9,534,445	\$ 269,275	\$ 171,272,159
SRE 12 Special Education	30,221,375	9,883,083	76,456	9,585	857,410	186,462	160,313	41,394,684
SRE 13 Vocational Education	1,753,188	530,955	2,000	35,936	2,966	227,832	2,569	2,555,446
SRE 14 Co-Curricular Education & Athletics	1,036,249	221,758	-	-	12,346	800	400	1,271,553
SRE 16 English Language Development	5,967,197	1,773,184	-	100	6,811	123,619	-	7,870,911
SRE 17 Talented & Gifted Education	911,128	308,470	22,860	525	137,450	93,139	-	1,473,572
SRE 21 Student Support Services	11,108,759	3,500,873	1,914,742	7,764	66,516	263,893	164,113	17,026,660
SRE 22 Instructional Staff Support	9,874,810	3,152,094	868,730	178,254	134,035	1,470,685	39,997	15,718,605
SRE 23 General Administration Support	2,234,241	613,672	1,423,569	4,800	119,132	256,269	98,634	4,750,317
SRE 24 School Administration Support	18,304,217	5,734,540	-	-	138,911	112,034	10,032	24,299,734
SRE 25 Business Services	3,215,584	991,945	472,219	118,850	70,950	144,457	(292,473)	4,721,532
SRE 26 Operations & Maintenance	14,210,183	4,878,100	266,193	2,217,116	44,455	6,271,332	(13,194,412)	14,692,967
SRE 28 Central Support Services	6,790,380	2,007,029	1,090,812	3,138,530	431,124	618,863	(3,368,631)	10,708,107
GRAND TOTAL	\$ 228,877,087	\$ 70,245,724	\$ 6,851,630	\$ 6,281,626	\$ 2,306,533	\$ 19,303,830	\$ (16,110,183)	\$ 317,756,247

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	0700/0800's PROPERTY & OTHER USES	2019-20 REVISED BUDGET
SRE 11 REGULAR EDUCATION								
0010 GEN ELEMENTARY EDUC	47,057,978	14,657,614	6,819	253,822	30,128	1,035,966	44,164	\$ 63,086,491
0020 GEN MIDDLE EDUCATION	25,014,583	7,617,648	29,772	110,450	14,632	341,364	30,892	33,159,341
0030 GEN HIGH SCHOOL EDUCATION	35,127,877	10,696,831	251,225	126,329	86,701	561,434	51,964	46,902,361
0040 GEN PRESCHOOL EDUCATION	-	-	-	-	-	79,360	-	79,360
0060 INTEGRATED EDUCATION	656,141	175,253	2,520	78,635	41,698	59,118	2,959	1,016,324
0070 TAG EDUCATION	4,010	2,185	-	-	-	-	-	6,195
0080 LIBRARY INSTRUCTION	94,571	40,139	-	850	-	94,021	5,294	234,875
0090 OTHER GEN EDUCATION	5,690,619	552,718	423,513	-	111,268	6,382,241	113,800	13,274,159
0093 HOMEBOUND/HOSPITAL	20,720	4,434	-	-	-	-	-	25,154
0200 ART	2,423,785	734,836	-	-	-	30,259	-	3,188,880
0231 METALWORK AND JEWELRY	-	-	-	-	-	340	-	340
0260 PHOTOGRAPHY	-	-	-	-	-	600	-	600
0300 OTHER ART PROGRAMS	-	-	-	-	-	9,070	186	9,256
0500 LANG ART'S ENGLISH	-	-	-	-	-	240,174	-	240,174
0510 LANGUAGE SKILLS	-	-	-	-	-	6,746	-	6,746
0511 READING	-	-	-	-	-	1,106	-	1,106
0550 SPEECH	-	-	-	-	-	1,187	1,000	2,187
0560 DRAMA	-	-	-	-	-	600	-	600
0600 FOREIGN LANGUAGES	-	-	-	-	-	18,539	-	18,539
0690 OTHER FOREIGN LANGUAGES	-	-	-	-	-	500	-	500
0810 HEALTH EDUCATION	-	-	-	-	-	3,516	-	3,516
0830 PHYSICAL EDUCATION	2,434,218	737,067	-	-	-	19,198	1,110	3,191,593
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	10,052	-	10,052
0926 FOOD AND NUTRITION	-	-	-	-	-	500	-	500
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	9,475	1,000	10,475
1100 MATHEMATICS	-	-	-	-	-	464,990	-	464,990
1210 MUSIC GENERAL	2,434,119	737,045	200	-	-	16,169	1,000	3,188,533
1240 MUSIC VOCAL	-	-	-	-	-	5,272	306	5,578
1250 MUSIC INSTRUMENTAL	2,291,155	694,251	-	80	-	11,476	712	2,997,674
1251 CONCERT BAND	-	-	-	-	-	645	-	645
1255 ORCHESTRA FULL	-	-	-	-	-	520	-	520
1256 ORCHESTRA, STRING	-	-	-	-	-	700	-	700
1300 NATURAL SCIENCE	-	-	-	-	-	47,500	-	47,500
1310 GEN SCIENCE	-	-	-	-	-	40,802	2,819	43,621
1500 SOCIAL SCIENCES	-	-	-	-	-	36,776	-	36,776
1600 COMPUTER TECHNOLOGY	-	-	-	-	-	3,451	12,069	15,520
1690 OTHER COMPUTER TECHNOLOGY	-	-	-	-	-	778	-	778
SRE TOTAL	123,249,776	36,650,021	714,049	570,166	284,427	9,534,445	269,275	\$ 171,272,159
SRE 12 SPECIAL EDUCATION								
0092 ESY EXTENDED SCHOOL YEAR	120,652	25,819	4,325	-	800	4,045	-	\$ 155,641
0093 HOMEBOUND/HOSPITAL	23,879	5,110	-	-	-	-	-	28,989
1700 SPECIAL EDUCATION	8,908,891	2,803,964	11,808	9,585	850,035	158,397	32,994	12,775,674
1710 PHYS DISABILITY	1,240,573	381,205	-	-	-	-	-	1,621,778
1720 VISUAL DISABILITY	128,853	39,731	-	-	-	-	-	168,584
1730 HEARING DISABILITY	660,625	212,335	-	-	-	456	-	873,416
1740 S.L.I.C.	-	-	-	-	-	1,155	-	1,155
1750 SIED SPED SPECIAL ED	1,979,533	688,260	-	-	-	600	-	2,668,393
1760 COMMUNICATIVE DISABILITY	28,833	6,171	-	-	4,000	6,300	-	45,304
1770 SPEECH/LANGUAGE DISABLT	4,043,388	1,206,496	-	-	-	-	-	5,249,884
1780 MULTIPLE DISABILITIES	3,433,481	1,300,938	-	-	-	250	-	4,734,669
1790 OTHER DISABILITIES	-	-	-	-	-	799	-	799
1791 PRESCH DISABILITY CHILD	1,501,816	538,068	173	-	-	-	-	2,040,057
1799 OTHER SPED	3,456,001	1,305,761	-	-	-	11,000	-	4,772,762
2113 SOCIAL WORK SERVICES	1,237,187	357,926	-	-	-	-	-	1,595,113
2123 APPRAISAL SERVICES	885,487	258,615	-	-	-	-	-	1,144,102
2140 PSYCHOLOGICAL SERVICES	1,774,893	513,933	-	-	-	-	-	2,288,826
2149 OTHER PSYCHOLOGICAL SERVICES	318,851	97,965	-	-	-	-	-	416,816
2153 AUDIOLOGY SERVICES	117,261	32,808	-	-	-	-	-	150,069
2213 STAFF DEVELOPMENT	-	-	60,150	-	2,575	3,460	-	66,185
2231 ADMIN SPED SPECIAL EDUC	361,171	107,978	-	-	-	-	127,319	596,468
SRE TOTAL	30,221,375	9,883,083	76,456	9,585	857,410	186,462	160,313	\$ 41,394,684



Service (SRE) Budgets by Object (continued)

SRE	0100's	0200's	0300's	0400's	0500's	0600's	0700/0800's	2019-20
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY &	REVISED
			SERVICES	SERVICES	SERVICES		OTHER USES	BUDGET
SRE 13 VOCATIONAL EDUCATION								
0030 GEN HIGH SCHOOL EDUCATION	1,425,192	430,476	-	35,936	-	36,576	-	\$ 1,928,180
0033 TEEN PARENTING PROGRAM	1,994	425	-	-	-	-	-	2,419
0035 EARLY CHILDHOOD	-	-	-	-	-	3,435	-	3,435
0090 OTHER GEN ED	-	-	-	-	-	100,000	-	100,000
0300 BUSINESS EDUCATION	-	-	-	-	-	6,742	-	6,742
0400 MARKETING/DISTRIBUTIVE ED	-	-	-	-	-	1,891	-	1,891
0560 DRAMA	-	-	-	-	-	500	-	500
0741 NURSING ASSISTING	-	-	-	-	2,066	2,500	129	4,695
0761 MEDICAL ASSISTING	-	-	-	-	-	6,069	-	6,069
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,076	-	8,076
0930 OCCUP PREP	-	-	-	-	-	9,160	-	9,160
0936 COSMETOLOGY	-	-	-	-	-	5,705	250	5,955
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	4,325	500	5,725
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	1,028	-	1,028
1010 CONSTRUCTION	-	-	-	-	-	7,004	324	7,328
1060 METALS, PLASTICS, WOODS	-	-	-	-	-	8,244	-	8,244
1070 AUTO MECHANICS	-	-	1,000	-	-	7,495	322	8,817
1089 COLLISION REPAIR	-	-	1,000	-	-	6,462	324	7,786
1390 OTHER SCIENCE	-	-	-	-	-	3,549	-	3,549
1500 SOCIAL SCIENCES	-	-	-	-	-	4,237	-	4,237
1600 TECHNICAL EDUCATION/COMPUTER TECH	-	-	-	-	-	1,354	-	1,354
1930 HIGH SPONSOR STUDENT ACT	5,207	1,115	-	-	-	-	-	6,322
2122 COUNSELING SERVICES	91,347	27,216	-	-	-	6	194	118,763
2232 ADMIN VOC VOCATIONAL ED	121,288	34,877	-	-	-	-	-	156,165
2410 PRINCIPAL'S OFFICE	108,160	36,846	-	-	-	3,474	526	149,006
SRE TOTAL	1,753,188	530,955	2,000	35,936	2,966	227,832	2,569	\$ 2,555,446
SRE 14 CO-CURRICULAR EDUCATION & ATHLETICS								
1808 INTRAMURALS - GENERAL	311,067	66,570	-	-	-	-	-	\$ 377,637
1896 UNIFIED SPORTS	26,912	5,760	-	-	-	-	-	32,672
1910 ELEM SPONSOR STUDENT ACT	60,553	12,962	-	-	-	-	-	73,515
1920 MIDDLE SPONSOR STUDENT AC	102,727	21,983	-	-	-	-	-	124,710
1930 HIGH SPONSOR STUDENT ACT	461,570	98,772	-	-	-	-	-	560,342
1935 COED CHEERS	36,170	7,740	-	-	-	-	-	43,910
1936 POMS	36,170	7,740	-	-	-	-	-	43,910
8916 JITSUYGO HIGH SCH PROGRAM	1,080	231	-	-	12,346	800	400	14,857
SRE TOTAL	1,036,249	221,758	-	-	12,346	800	400	\$ 1,271,553
SRE 16 ENGLISH LANGUAGE DEVELOPMENT								
0010 GEN ELEMENTARY EDUC	3,138,855	950,746	-	-	-	75	-	\$ 4,089,676
0020 GEN MIDDLE EDUCATION	1,089,700	330,160	-	-	-	1,000	-	1,420,860
0030 GEN HIGH SCHOOL EDUCATION	922,123	279,470	-	-	-	3,215	-	1,204,808
0090 OTHER GEN EDUCATION	357,353	78,756	-	-	-	-	-	436,109
2200 INSTRUCTIONAL STAFF SPRT	427,560	123,480	-	-	1,811	74,611	-	627,462
2212 CURRICULUM DEVELOPMENT	-	-	-	100	5,000	44,718	-	49,818
2214 EVALUATION INSTRUCT SVCS	31,606	10,572	-	-	-	-	-	42,178
SRE TOTAL	5,967,197	1,773,184	-	100	6,811	123,619	-	\$ 7,870,911
SRE 17 TALENTED & GIFTED EDUCATION								
0070 TALENTED AND GIFTED	675,368	241,141	300	-	120,200	39,007	-	\$ 1,076,016
0550 SPEECH	-	-	-	-	-	1,255	-	1,255
1090 OTHER INDUST ARTS/TECH	92,907	27,521	20,000	-	-	-	-	140,428
1900 STUDENT ACTIVITIES	6,022	1,290	2,560	525	5,500	1,004	-	16,901
2200 SUPPORT SERVICES INSTRUCTIONAL STAFF	3,000	642	-	-	-	-	-	3,642
2237 ADMIN TAG PROGRAMS	133,831	37,876	-	-	11,750	51,873	-	235,330
SRE TOTAL	911,128	308,470	22,860	525	137,450	93,139	-	\$ 1,473,572
SRE 21 STUDENT SUPPORT SERVICES								
2100 SUPPORT SERVICES-STUDENTS	842,626	252,691	294,689	-	17,398	93,585	5,550	\$ 1,506,539
2112 ATTENDANCE SERVICES	426,286	134,860	-	-	-	-	-	561,146
2113 SOCIAL WORK SERVICES	425,747	166,098	-	-	-	-	-	591,845
2114 STUDENT ACCOUNTING	540,169	170,883	22,508	2,514	5,400	8,528	750	750,752
2122 COUNSELING SERVICES	6,089,837	1,853,921	7,300	-	17,568	12,129	1,613	7,982,368
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	318
2134 NURSING SERVICES	835,777	258,726	14,000	2,000	6,150	3,419	4,700	1,124,772
2139 OTHR HLTH SVCS-MEDICAID	1,545,291	539,271	1,576,245	3,250	20,000	145,914	151,500	3,981,471
2149 PSYCHOLOGICAL SERVICES	84,508	25,689	-	-	-	-	-	110,197
2190 OTHER SUPPORT SERVICES-STUDENTS	318,518	98,734	-	-	-	-	-	417,252
SRE TOTAL	11,108,759	3,500,873	1,914,742	7,764	66,516	263,893	164,113	\$ 17,026,660

Service (SRE) Budgets by Object (continued)

SRE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2019-20 REVISED BUDGET
PROGRAM								
SRE 22 INSTRUCTIONAL STAFF SUPPORT								
2200 INSTRUCTIONAL STAFF SPRT	572,644	161,795	775,359	-	27,787	1,202,817	15,500	\$ 2,755,902
2210 IMPROVEMENT INSTRUC SVCS	2,534,588	751,168	22,500	-	5,008	26,687	316	3,340,267
2212 CURRICULUM DEVELOPMENT	417,439	126,134	700	-	-	20,529	-	564,802
2213 STAFF DEVELOPMENT	241,621	264,839	10,921	1,200	64,250	99,530	8,861	691,222
2214 EVALUATION INSTRUC SVCS	640,194	177,812	56,250	-	-	-	-	874,256
2219 LEARNING MATERIALS CENTER	72,201	23,059	-	-	19,340	71,307	-	185,907
2220 MEDIA SUPPORT SERVICES	432,995	159,937	-	-	-	-	-	592,932
2222 LIBRARY SUPPORT SVCS	4,113,871	1,242,019	-	-	-	44,655	1,447	5,401,992
2223 AUDIOVISUAL SERVICES	-	-	-	54	-	260	2,273	2,587
2225 INSTRUCTIONAL TECHNOLOGY	142,634	42,393	3,000	177,000	17,650	4,900	11,600	399,177
2230 OTHER PROGRAM SERVICES	94,995	29,203	-	-	-	-	-	124,198
2231 ADMIN SPECIAL EDUCATION	611,628	173,735	-	-	-	-	-	785,363
SRE TOTAL	9,874,810	3,152,094	868,730	178,254	134,035	1,470,685	39,997	\$ 15,718,605
SRE 23 GENERAL ADMINISTRATION SUPPORT								
2300 ADMIN GEN SUPPORT SVCS	561,375	144,234	379,816	-	9,000	225,000	-	\$ 1,319,425
2304 GENERAL ADMIN SUPPORT	818,166	233,342	-	-	-	-	-	1,051,508
2311 ADMIN BOE BOARD OF EDUC	-	-	7,300	1,200	24,180	3,571	35,134	71,385
2312 BOE SECTRY BOARD OF EDUC	35,996	11,129	-	-	-	-	-	47,125
2314 ELECTION SERVICES	-	-	81,100	-	-	-	-	81,100
2315 LEGAL SERVICES	72,101	23,662	54,977	-	2,500	3,650	500	157,390
2316 TAX COLLECTION FEES	-	-	677,000	-	-	-	-	677,000
2317 AUDIT SERVICES	-	-	61,735	-	-	-	-	61,735
2318 STAFF NEGOTIATIONS SVCS	214,857	60,089	16,576	-	-	500	-	292,022
2321 SUPERINTENDENT	427,483	112,189	45,065	3,600	82,452	22,048	63,000	755,837
2322 COMMUNITY RELATIONS SVCS	-	-	100,000	-	-	-	-	100,000
2323 GRANT PROCURMNT/LOBBYING	104,263	29,027	-	-	1,000	1,500	-	135,790
SRE TOTAL	2,234,241	613,672	1,423,569	4,800	119,132	256,269	98,634	\$ 4,750,317
SRE 24 SCHOOL ADMINISTRATION SUPPORT								
2400 SCHOOL ADMIN SUPPORT SVCS	373,086	4,765	-	-	-	-	-	\$ 377,851
2410 PRINCIPAL'S OFFICE	17,931,131	5,729,775	-	-	138,911	112,034	10,032	23,921,883
SRE TOTAL	18,304,217	5,734,540	-	-	138,911	112,034	10,032	\$ 24,299,734
SRE 25 BUSINESS SERVICES								
2500 BUSINESS SUPPORT SERVICES	20,000	290	-	-	-	-	-	\$ 20,290
2501 BUSINESS SUPPORT SERVICES	273,804	75,292	-	-	-	-	-	349,096
2511 ADMIN BUSINESS SERVICES	-	1,200	38,176	-	14,200	5,500	14,900	73,976
2513 BUDGETING SERVICES	586,498	180,287	23,400	-	8,850	43,900	2,000	844,935
2515 PAYROLL SERVICES	413,605	127,373	-	-	3,000	-	-	543,978
2516 FINANCIAL ACCOUNTING SVCS	724,821	223,187	400,643	6,100	22,300	10,400	10,100	1,397,551
2520 PURCHASING SERVICES	444,707	134,683	-	750	17,400	8,900	1,100	607,540
2530 WAREHOUSING/DISTRIBUTING	579,701	192,145	5,000	14,000	5,200	4,600	40,500	841,146
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	16,157	-	16,157
2540 PRINT/PUBLISH/DUPLICATE	172,448	57,488	5,000	98,000	-	55,000	(361,073)	26,863
SRE TOTAL	3,215,584	991,945	472,219	118,850	70,950	144,457	(292,473)	\$ 4,721,532
SRE 26 OPERATIONS & MAINTENANCE								
2600 MAINTENANCE & OPERATIONS	11,014,313	3,803,052	238,852	1,840,880	24,100	5,451,721	(13,004,868)	\$ 9,368,050
2610 ADMIN MAINTENANCE & OPS	969,343	285,987	-	-	2,650	36,197	950	1,295,127
2620 ENVIRONMENTAL SERVICES	267,220	80,116	23,000	349,236	9,625	1,714	3,765	734,676
2622 BUILDINGS	-	-	-	-	-	187,000	-	187,000
2623 TRADES	-	-	-	-	-	187,000	-	187,000
2624 HVAC	-	-	-	-	-	187,000	-	187,000
2627 ENERGY - PHASE I	-	-	-	-	1,500	-	-	1,500
2631 GROUNDS	-	-	-	-	-	187,000	-	187,000
2660 SECURITY SERVICES	1,554,462	558,997	2,341	5,000	4,200	25,600	11,100	2,161,700
2690 OTHER OPERATIONS	404,845	149,948	2,000	22,000	2,380	8,100	(205,359)	383,914
SRE TOTAL	14,210,183	4,878,100	266,193	2,217,116	44,455	6,271,332	(13,194,412)	\$ 14,692,967



Service (SRE) Budgets by Object (continued)

SRE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2019-20 REVISED BUDGET
PROGRAM								
SRE 28 CENTRAL SUPPORT SERVICES								
2800 CENTRAL SUPPORT SERVICES	5,000	72	557,394	265,000	20,000	392,920	-	\$ 1,240,386
2801 CENTRAL SUPPORT SERVICES	679,921	187,842	-	-	-	-	-	867,763
2811 PLANNING SERVICES	28,070	6,006	57,000	1,250	6,200	14,554	1,475	114,555
2814 RESEARCH/EVALUATION SVCS	141,225	41,731	7,500	-	4,250	10,250	3,500	208,456
2820 COMMUNICATION SERVICES	237,093	74,873	8,000	-	9,230	7,551	11,800	348,547
2823 PUBLIC COMMUNICATION SERVICES	65,909	21,727	-	-	-	-	-	87,636
2830 HUMAN RESOURCES	1,626,444	468,848	43,318	3,500	21,450	42,641	16,093	2,222,294
2832 RECRUITMENT/PLACEMENT SVC	126,716	40,476	55,000	-	2,780	98,000	15,000	337,972
2834 INSVC TRAINING NON-CERT	-	-	14,000	-	1,604	-	-	15,604
2835 EMPLOYEE INSURANCE SVCS	-	-	30,000	-	350	300	200	30,850
2840 INFORMATION SYSTEMS SERVICES	-	-	-	-	-	-	(3,452,749)	(3,452,749)
2841 SUPERVISING INFO SYS SERVICES	173,638	54,264	80,600	237,000	33,650	20,730	14,450	614,332
2842 SYSTEM ANALYSIS SERVICES	481,063	137,426	121,000	75,000	6,600	2,400	800	824,289
2843 PROGRAMMING SERVICES	1,442,060	427,783	26,500	1,876,400	33,210	7,986	2,100	3,816,039
2844 OPERATIONS SERVICES	605,500	173,606	26,500	388,000	16,500	15,500	6,000	1,231,606
2845 TELECOMMUNICATIONS	-	-	1,000	292,080	114,000	-	100	407,180
2849 OTHER INFORMATION SYSTEMS SERVICES	1,057,626	338,951	55,000	300	33,000	2,300	10,200	1,497,377
2850 RISK MANAGEMENT SERVICES	-	-	-	-	125,000	-	-	125,000
2890 OTHER SUPPORT SERVICES	120,115	33,424	8,000	-	3,300	3,731	2,400	170,970
SRE TOTAL	6,790,380	2,007,029	1,090,812	3,138,530	431,124	618,863	(3,368,631)	\$ 10,708,107
GRAND TOTAL	228,877,087	70,245,724	6,851,630	6,281,626	2,306,533	19,303,830	(16,110,183)	\$ 317,756,247

Project/Program Budgets by Object

Project Summary

PROJECT SUMMARY PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800'S PROPERTY & OTHER USES	2019-20 REVISED BUDGET
0000 SCHOOL/DEPT WIDE	\$ 181,934,997	\$ 55,292,624	\$ 5,676,993	\$ 5,873,144	\$ 1,103,949	\$ 18,375,857	\$ (16,496,965)	\$ 251,760,599
0013 K-3 LITERACY	-	-	-	-	-	300	-	300
0017 ELEMENTARY LITERACY	2,367,941	717,769	-	-	-	-	-	3,085,710
0021 CHOICE	427,508	129,513	-	-	-	600	-	557,621
0027 MIDDLE LEVEL LITERACY	485,173	147,021	-	-	-	-	-	632,194
0031 DROPOUT PREVENTION	1,411,360	450,336	241,430	-	-	15,500	-	2,118,626
0032 PASSAGES	169,016	51,380	-	-	-	-	-	220,396
0034 CONNECTIONS	214,247	64,861	-	-	-	1,905	-	281,013
0035 MULTI-CULTURAL	136,800	41,448	-	-	-	-	-	178,248
0036 SECONDARY LEVEL LITERACY	317,549	96,093	-	-	-	300	-	413,942
0037 EXPELLED STUDENT SERVICES	-	-	-	-	2,800	1,200	-	4,000
0038 HIGH SCHOOL OPTIONS	5,000	1,069	20,000	-	4,897	-	-	30,966
0039 ADVANCED PLACEMENT	102,600	31,082	-	-	-	-	-	133,682
0040 AVID	74,592	21,630	16,800	-	30,000	3,263	17,000	163,285
0066 INTERDISCIPLINARY ED	-	-	-	-	-	700	-	700
0067 INTERDISCIPLINARY ED	-	-	-	-	-	700	-	700
0068 INTERDISCIPLINARY ED	-	-	-	1,500	-	831	-	2,331
0071 TALENTED & GIFTED (SRA)	-	-	300	-	200	14,660	-	15,160
0072 TALENTED AND GIFTED	414,227	164,383	20,000	-	-	602	-	599,212
0073 TAG - DISTRICT PROGRAMS	241,358	70,839	-	-	120,000	25,000	-	457,197
0089 SUMMER ONLINE	214,268	47,762	-	-	57,423	500	-	319,953
0094 STUDENT ACHIEVEMENT	13,782	2,949	-	-	19,340	79,807	-	115,878
0137 FAMILY ADVOCATE PROGRAM	131,995	50,731	-	-	-	-	-	182,726
0193 PLANNING INNOVATIONS	21,500	4,601	-	750	6,200	1,647	1,300	35,998
0660 ENGLISH AS 2ND LANGUAGE	5,539,857	1,649,704	-	-	-	5,531	-	7,195,092
2001 IB PROGRAM	170,483	50,230	3,700	-	29,500	7,000	33,600	294,513
2118 FAMILY RESOURCE SCHOOLS	-	-	160,000	-	-	-	-	160,000
2161 TRANSLATION SERVICES	68,914	22,196	69,379	-	-	3,871	-	164,360
2191 ADA/504 SERVICES	94,586	27,881	27,810	-	-	-	5,000	155,277
2205 INDUCTION	230,797	65,267	5,000	-	25,287	15,152	6,000	347,503
2215 CULTURAL DIVERSITY	312,828	91,215	58,627	-	2,500	8,500	1,500	475,170
2216 FIRST AID TRAINING	4,519	968	-	-	-	2,500	8,000	15,987
2218 CURRICULUM DEVELOPMENT COUNCIL	5,000	1,400	-	-	-	-	-	6,400
2236 SUPERVISION-LIT/LANG	427,560	123,480	-	100	6,811	119,329	-	677,280
2395 BVSD FOUNDATION SUPPORT	-	-	47,500	-	-	-	-	47,500
2550 MAILROOM	-	-	-	7,600	-	-	-	7,600
2621 HAZARDOUS ENVIRONMENT SERVICES	-	-	-	15,000	-	-	-	15,000
2623 RECYCLING SERVICES	-	-	-	196,920	-	-	-	196,920
2801 TIES ALLOCATIONS	-	-	-	137,316	-	-	-	137,316
2834 SUBSTITUTE OFFICE	67,055	21,973	-	-	-	-	-	89,028
3120 STATE VOCATIONAL ED	1,753,188	530,955	2,000	35,936	2,966	233,522	2,569	2,561,136
3130 STATE ECEA SPECIAL ED	30,221,375	9,883,083	76,456	9,585	857,410	186,462	160,313	41,394,684
3150 STATE TALENTED & GIFTED	259,553	75,433	2,560	525	17,250	52,877	-	408,198
3206 READ ACT	-	-	404,075	-	-	-	-	404,075
9003 MEDICAID	1,037,459	315,848	19,000	3,250	20,000	145,714	151,500	1,692,771
GRAND TOTAL	228,877,087	70,245,724	6,851,630	6,281,626	2,306,533	19,303,830	(16,110,183)	\$ 317,756,247



Project/Program Budgets by Object (continued)

Project Detail

PROJECT	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2019-20 REVISED BUDGET
PROGRAM								
0000 SCHOOL/DEPT WIDE								
0010 GEN ELEMENTARY ED	44,652,557	13,931,825	3,819	253,822	6,628	1,034,666	30,564	\$ 59,913,881
0020 GEN MIDDLE EDUCATION	24,002,536	7,312,743	267	110,450	6,632	334,560	13,892	31,781,080
0030 GEN HIGH SCHOOL EDUCATION	33,246,324	10,130,897	2,500	124,829	15,581	535,998	31,964	44,088,093
0040 GEN PRESCHOOL EDUCATION	-	-	-	-	-	79,360	-	79,360
0060 INTEGRATED EDUCATION	466,684	134,709	2,520	78,635	41,698	59,118	2,959	786,323
0080 LIBRARY INSTRUCTION	94,571	40,139	-	850	-	94,021	5,294	234,875
0090 OTHER GEN EDUCATION	5,690,619	552,718	357,970	-	111,268	6,373,741	113,800	13,200,116
0093 HOMEBOUND/HOSPITAL	20,720	4,434	-	-	-	-	-	25,154
0200 ART	2,423,785	734,836	-	-	-	30,259	-	3,188,880
0231 METALWORK AND JEWELRY	-	-	-	-	-	340	-	340
0260 PHOTOGRAPHY	-	-	-	-	-	600	-	600
0300 BUSINESS EDUCATION	-	-	-	-	-	7,647	186	7,833
0500 LANG ARTS ENGLISH	-	-	-	-	-	240,174	-	240,174
0510 LANGUAGE SKILLS	-	-	-	-	-	6,746	-	6,746
0511 READING	-	-	-	-	-	1,106	-	1,106
0550 SPEECH	-	-	-	-	-	1,187	1,000	2,187
0560 DRAMA	-	-	-	-	-	600	-	600
0600 FOREIGN LANGUAGES	-	-	-	-	-	18,539	-	18,539
0690 OTHER FOREIGN LANGUAGES	-	-	-	-	-	500	-	500
0810 HEALTH EDUCATION	-	-	-	-	-	3,516	-	3,516
0830 PHYSICAL EDUCATION	2,434,218	737,067	-	-	-	19,198	1,110	3,191,593
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	6,074	-	6,074
0926 FOOD AND NUTRITION	-	-	-	-	-	500	-	500
1000 INDUST ARTS/TECHNOLOGY	-	-	-	-	-	9,475	1,000	10,475
1100 MATHEMATICS	-	-	-	-	-	464,990	-	464,990
1210 MUSIC GENERAL	2,434,119	737,045	200	-	-	16,169	1,000	3,188,533
1240 MUSIC VOCAL	-	-	-	-	-	5,272	306	5,578
1250 MUSIC INSTRUMENTAL	2,291,155	694,251	-	80	-	11,476	712	2,997,674
1251 CONCERT BAND	-	-	-	-	-	645	-	645
1255 ORCHESTRA FULL	-	-	-	-	-	520	-	520
1256 ORCHESTRA, STRING	-	-	-	-	-	700	-	700
1300 NATURAL SCIENCE	-	-	-	-	-	47,500	-	47,500
1310 GEN SCIENCE	-	-	-	-	-	40,802	2,819	43,621
1500 SOCIAL SCIENCES	-	-	-	-	-	36,776	-	36,776
1600 COMPUTER TECHNOLOGY	-	-	-	-	-	3,162	12,069	15,231
1690 OTHER COMPUTER TECHNOLOGY	-	-	-	-	-	778	-	778
1808 INTRAMURALS - GENERAL	311,067	66,570	-	-	-	-	-	377,637
1896 UNIFIED SPORTS	26,912	5,760	-	-	-	-	-	32,672
1910 ELEM SPONSOR STUDENT ACT	60,553	12,962	-	-	-	-	-	73,515
1920 MIDDLE SPONSOR STUDENT A	102,727	21,983	-	-	-	-	-	124,710
1930 HIGH SPONSOR STUDENT ACT	461,570	98,772	-	-	-	-	-	560,342
1935 CHEER/POMS	36,170	7,740	-	-	-	-	-	43,910
1936 CHEER/POMS	36,170	7,740	-	-	-	-	-	43,910
2100 SUPPORT SERVICES-STUDENT	679,126	202,614	37,500	-	17,398	89,714	550	1,026,902
2113 SOCIAL WORK SERVICES	99,090	36,403	-	-	-	-	-	135,493
2114 STUDENT ACCOUNTING	540,169	170,883	22,508	2,514	5,400	8,528	750	750,752
2122 COUNSELING SERVICES	6,089,837	1,853,921	7,300	-	17,568	12,129	1,613	7,982,368
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	318
2134 NURSING SERVICES	835,777	258,726	14,000	2,000	6,150	3,419	4,700	1,124,772
2139 OTHER HLTH SVCS-MEDICAID	507,832	223,423	1,557,245	-	-	200	-	2,288,700
2149 OTHER PSYCHOLOGICAL SERVICES	84,508	25,689	-	-	-	-	-	110,197
2190 OTHER SUPPORT SERVICES-STUDENT	293,707	91,516	-	-	-	-	-	385,223

Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2019-20 REVISED BUDGET
0000 SCHOOL/ DEPT WIDE (continued)								
2200 INSTRUCTIONAL STAFF SPRT	24,500	4,345	373,200	-	-	1,176,665	-	\$ 1,578,710
2210 IMPROVEMENT INSTRUCT SVCS	2,534,588	751,168	22,500	-	5,008	26,687	316	3,340,267
2212 CURRICULUM DEVELOPMENT	412,439	124,734	-	-	-	20,529	-	557,702
2213 STAFF DEVELOPMENT	241,621	264,839	10,921	1,200	42,250	99,530	8,861	669,222
2214 EVALUATION INSTRUCT SVCS	640,194	177,812	56,250	-	-	-	-	874,256
2219 LEARNING MATERIALS CENTER	58,419	20,110	-	-	-	-	-	78,529
2220 MEDIA SUPPORT SVCS	432,995	159,937	-	-	-	-	-	592,932
2222 LIBRARY SUPPORT SVCS	4,113,871	1,242,019	-	-	-	44,655	1,447	5,401,992
2223 AUDIOVISUAL SERVICES	-	-	-	54	-	260	2,273	2,587
2225 INSTRUCTIONAL TECHNOLOGY	142,634	42,393	3,000	177,000	17,650	4,900	11,600	399,177
2230 OTHER PROGRAM SERVICES	94,995	29,203	-	-	-	-	-	124,198
2231 ADMIN SPECIAL EDUCATION	611,628	173,735	-	-	-	-	-	785,363
2300 ADMIN GEN SUPPORT SVCS	561,375	144,234	332,316	-	9,000	225,000	-	1,271,925
2304 ADMIN GEN SUPPORT SVCS	818,166	233,342	-	-	-	-	-	1,051,508
2311 ADMIN BOE BOARD OF ED	-	-	7,300	1,200	24,180	3,571	35,134	71,385
2312 BOE SECTRY BOARD OF ED	35,996	11,129	-	-	-	-	-	47,125
2314 ELECTION SERVICES	-	-	81,100	-	-	-	-	81,100
2315 LEGAL SERVICES	72,101	23,662	54,977	-	2,500	3,650	500	157,390
2316 TAX COLLECTION FEES	-	-	677,000	-	-	-	-	677,000
2317 AUDIT SERVICES	-	-	61,735	-	-	-	-	61,735
2318 STAFF NEGOTIATIONS SVCS	214,857	60,089	16,576	-	-	500	-	292,022
2321 SUPERINTENDENT	427,483	112,189	45,065	3,600	82,452	22,048	63,000	755,837
2322 COMMUNITY RELATIONS	-	-	100,000	-	-	-	-	100,000
2323 GRANT PROCUREMENT/LOBBYING	104,263	29,027	-	-	1,000	1,500	-	135,790
2400 SCHOOL ADMIN SUPPORT SVC	373,086	4,765	-	-	-	-	-	377,851
2410 PRINCIPAL'S OFFICE	17,931,131	5,729,775	-	-	138,911	111,534	10,032	23,921,383
2500 BUSINESS SUPPORT SERVICES	20,000	290	-	-	-	-	-	20,290
2501 BUSINESS SUPPORT SERVICES	273,804	75,292	-	-	-	-	-	349,096
2511 ADMIN BUSINESS SERVICES	-	1,200	38,176	-	14,200	5,500	14,900	73,976
2513 BUDGETING SERVICES	586,498	180,287	23,400	-	8,850	43,900	2,000	844,935
2515 PAYROLL SERVICES	413,605	127,373	-	-	3,000	-	-	543,978
2516 FINANCIAL ACCOUNTING SERVICES	724,821	223,187	400,643	6,100	22,300	10,400	10,100	1,397,551
2520 PURCHASING SERVICES	444,707	134,683	-	750	17,400	8,900	1,100	607,540
2530 WAREHOUSING/DISTRIBUTING	579,701	192,145	5,000	6,400	5,200	4,600	40,500	833,546
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	16,157	-	16,157
2540 PRINT/PUBLISH/DUPLICATE	172,448	57,488	5,000	98,000	-	55,000	(361,073)	26,863
2600 MAINTENANCE & OPERATIONS	11,014,313	3,803,052	238,852	1,840,880	24,100	5,451,721	(13,004,868)	9,368,050
2610 ADMIN MAINTENANCE & OPS	969,343	285,987	-	-	2,650	36,197	950	1,295,127
2620 ENVIRONMENTAL SERVICES	267,220	80,116	23,000	-	9,625	1,714	3,765	385,440
2622 BUILDINGS	-	-	-	-	-	187,000	-	187,000
2623 TRADES	-	-	-	-	-	187,000	-	187,000
2624 HVAC	-	-	-	-	-	187,000	-	187,000
2627 ENERGY - PHASE I	-	-	-	-	1,500	-	-	1,500
2631 GROUNDS	-	-	-	-	-	187,000	-	187,000
2660 SECURITY SERVICES	1,554,462	558,997	2,341	5,000	4,200	25,600	11,100	2,161,700
2690 OTHER OPERATIONS	404,845	149,948	2,000	22,000	2,380	8,100	(205,359)	383,914
2800 CENTRAL SUPPORT SERVICES	5,000	72	557,394	265,000	20,000	392,920	-	1,240,386
2801 CENTRAL SUPPORT SERVICES	679,921	187,842	-	-	-	-	-	867,763
2811 PLANNING SERVICES	6,570	1,405	57,000	500	-	12,907	175	78,557
2814 RESEARCH/EVALUATION SERVICES	141,225	41,731	7,500	-	4,250	10,250	3,500	208,456
2820 COMMUNICATION SERVICES	237,093	74,873	8,000	-	9,230	7,551	11,800	348,547
2823 PUBLIC COMMUNICATION SERVICES	65,909	21,727	-	-	-	-	-	87,636
2830 HUMAN RESOURCES	1,559,389	446,875	43,318	3,500	21,450	42,641	16,093	2,133,266
2832 RECRUITMENT/PLACEMENT SERVICES	126,716	40,476	55,000	-	2,780	98,000	15,000	337,972
2834 IN SVC TRAINING NON-CERT	-	-	14,000	-	1,604	-	-	15,604
2835 EMPLOYEE INSURANCE SERVICES	-	-	30,000	-	350	300	200	30,850
2840 INFORMATION SYSTEMS SERVICES	-	-	-	-	-	-	(3,452,749)	(3,452,749)
2841 SUPERVISING INFO SYS SERVICES	173,638	54,264	80,600	237,000	33,650	20,730	14,450	614,332
2842 SYSTEM ANALYSIS SERVICES	481,063	137,426	121,000	75,000	6,600	2,400	800	824,289
2843 PROGRAMMING SERVICES	1,442,060	427,783	26,500	1,876,400	33,210	7,986	2,100	3,816,039
2844 OPERATIONS SERVICES	605,500	173,606	26,500	388,000	16,500	15,500	6,000	1,231,606
2845 TELECOMMUNICATIONS	-	-	1,000	292,080	114,000	-	100	407,180
2849 OTHER INFORMATION SERVICES	1,057,626	338,951	55,000	300	33,000	2,300	10,200	1,497,377
2850 RISK MANAGEMENT SERVICES	-	-	-	-	125,000	-	-	125,000
2890 OTHER SUPPORT SERVICES CENTRAL	120,115	33,424	8,000	-	3,300	3,731	2,400	170,970
2900 OTHER SUPPORT SERVICES	37,480	8,020	-	-	-	-	-	45,500
8916 JITSUYGO HIGH SCH PROGRAM	1,080	231	-	-	12,346	800	400	14,857
PROJECT TOTAL	181,934,997	55,292,624	5,676,993	5,873,144	1,103,949	18,375,857	(16,496,965)	\$ 251,760,599



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2019-20 REVISED BUDGET
0013 K-3 ENGLISH LANGUAGE DEVELOPMENT								
0010 GEN ELEMENTARY ED	-	-	-	-	-	300	-	\$ 300
PROJECT TOTAL	-	-	-	-	-	300	-	\$ 300
0017 ELEMENTARY ENGLISH LANGUAGE DEVELOPMENT								
0010 GEN ELEMENTARY ED	2,367,941	717,769	-	-	-	-	-	\$ 3,085,710
PROJECT TOTAL	2,367,941	717,769	-	-	-	-	-	\$ 3,085,710
0021 CHOICE								
0020 GEN MIDDLE EDUCATION	427,508	129,513	-	-	-	600	-	\$ 557,621
PROJECT TOTAL	427,508	129,513	-	-	-	600	-	\$ 557,621
0027 MIDDLE LEVEL ENGLISH LANGUAGE DEVELOPMENT								
0020 GEN MIDDLE EDUCATION	485,173	147,021	-	-	-	-	-	\$ 632,194
PROJECT TOTAL	485,173	147,021	-	-	-	-	-	\$ 632,194
0031 DROPOUT PREVENTION								
0020 GEN MIDDLE EDUCATION	17,364	3,720	12,705	-	-	-	-	\$ 33,789
0030 GEN HIGH SCHOOL EDUCATION	773,048	232,792	228,725	-	-	15,500	-	1,250,065
2112 ATTENDANCE SERVICES	426,286	134,860	-	-	-	-	-	561,146
2113 SOCIAL WORK SERVICES	194,662	78,964	-	-	-	-	-	273,626
PROJECT TOTAL	1,411,360	450,336	241,430	-	-	15,500	-	\$ 2,118,626
0032 PASSAGES								
0030 GEN HIGH SCHOOL ED	169,016	51,380	-	-	-	-	-	\$ 220,396
PROJECT TOTAL	169,016	51,380	-	-	-	-	-	\$ 220,396
0034 CONNECTIONS								
0030 GEN HIGH SCHOOL ED	214,247	64,861	-	-	-	1,905	-	\$ 281,013
PROJECT TOTAL	214,247	64,861	-	-	-	1,905	-	\$ 281,013
0035 MULTI-CULTURAL								
0030 GEN HIGH SCHOOL ED	136,800	41,448	-	-	-	-	-	\$ 178,248
PROJECT TOTAL	136,800	41,448	-	-	-	-	-	\$ 178,248
0036 SECONDARY LEVEL ENGLISH LANGUAGE DEVELOPMENT								
0030 GEN HIGH SCHOOL ED	317,549	96,093	-	-	-	300	-	\$ 413,942
PROJECT TOTAL	317,549	96,093	-	-	-	300	-	\$ 413,942
0037 EXPELLED STUDENT SERVICES								
0030 GEN HIGH SCHOOL ED	-	-	-	-	2,800	1,200	-	\$ 4,000
PROJECT TOTAL	-	-	-	-	2,800	1,200	-	\$ 4,000
0038 HIGH SCHOOL OPTIONS								
0030 GEN HIGH SCHOOL EDUCATION	5,000	1,069	20,000	-	4,897	-	-	\$ 30,966
PROJECT TOTAL	5,000	1,069	20,000	-	4,897	-	-	\$ 30,966
0039 ADVANCED PLACEMENT								
0020 GEN MIDDLE EDUCATION	51,300	15,541	-	-	-	-	-	\$ 66,841
0030 GEN HIGH SCHOOL EDUCATION	51,300	15,541	-	-	-	-	-	66,841
PROJECT TOTAL	102,600	31,082	-	-	-	-	-	\$ 133,682
0040 AVID								
0020 GEN MIDDLE EDUCATION	30,482	9,110	16,800	-	8,000	3,263	17,000	\$ 84,655
0030 GEN HIGH SCHOOL EDUCATION	44,110	12,520	-	-	-	-	-	56,630
2213 STAFF DEVELOPMENT	-	-	-	-	22,000	-	-	22,000
PROJECT TOTAL	74,592	21,630	16,800	-	30,000	3,263	17,000	\$ 163,285

Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2019-20 REVISED BUDGET
0066 INTERDISCIPLINARY ED								
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	700	-	\$ 700
PROJECT TOTAL	-	-	-	-	-	700	-	\$ 700
0067 INTERDISCIPLINARY ED								
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	700	-	\$ 700
PROJECT TOTAL	-	-	-	-	-	700	-	\$ 700
0068 INTERDISCIPLINARY ED								
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	700	-	\$ 700
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	1,500	-	131	-	1,631
PROJECT TOTAL	-	-	-	1,500	-	831	-	\$ 2,331
0071 TALENTED & GIFTED (SRA)								
0070 TALENTED AND GIFTED	-	-	300	-	200	13,405	-	\$ 13,905
0550 SPEECH	-	-	-	-	-	1,255	-	1,255
PROJECT TOTAL	-	-	300	-	200	14,660	-	\$ 15,160
0072 TALENTED AND GIFTED								
0070 TALENTED AND GIFTED	321,320	136,862	-	-	-	602	-	\$ 458,784
1090 OTHER INDUST ARTS/TECH	92,907	27,521	20,000	-	-	-	-	140,428
PROJECT TOTAL	414,227	164,383	20,000	-	-	602	-	\$ 599,212
0073 TAG - DISTRICT PROGRAMS								
0070 TALENTED AND GIFTED	238,358	70,197	-	-	120,000	25,000	-	\$ 453,555
2200 SUPPORT SERVICES - INSTRUCTIONAL	3,000	642	-	-	-	-	-	3,642
PROJECT TOTAL	241,358	70,839	-	-	120,000	25,000	-	\$ 457,197
0089 SUMMER ONLINE								
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	57,423	-	-	\$ 57,423
0060 GEN INTGRD ED	189,457	40,544	-	-	-	-	-	230,001
2190 INSTRUCTIONAL SUPPORT SERVICES	24,811	7,218	-	-	-	-	-	32,029
2410 PRINCIPAL'S OFFICE	-	-	-	-	-	500	-	500
PROJECT TOTAL	214,268	47,762	-	-	57,423	500	-	\$ 319,953
0094 STUDENT ACHIEVEMENT								
0090 OTHER GEN EDUCATION	-	-	-	-	-	8,500	-	\$ 8,500
2219 COUNSELING SERVICES	13,782	2,949	-	-	19,340	71,307	-	107,378
PROJECT TOTAL	13,782	2,949	-	-	19,340	79,807	-	\$ 115,878
0137 FAMILY ADVOCATE PROGRAM								
2113 SOCIAL WORK SERVICES	131,995	50,731	-	-	-	-	-	\$ 182,726
PROJECT TOTAL	131,995	50,731	-	-	-	-	-	\$ 182,726
0200 ART								
0193 PLANNING INNOVATIONS								
2811 PLANNING SERVICES	21,500	4,601	-	750	6,200	1,647	1,300	\$ 35,998
PROJECT TOTAL	21,500	4,601	-	750	6,200	1,647	1,300	\$ 35,998
0660 ENGLISH AS 2ND LANGUAGE								
0010 GEN ELEMENTARY ED	3,138,855	950,746	-	-	-	75	-	\$ 4,089,676
0020 GEN MIDDLE EDUCATION	1,089,920	330,160	-	-	-	1,841	-	1,421,921
0030 GEN HIGH SCHOOL EDUCATION	922,123	279,470	-	-	-	3,615	-	1,205,208
0090 OTHER GEN EDUCATION	357,353	78,756	-	-	-	-	-	436,109
2214 EVALUATION INSTRUCT SVCS	31,606	10,572	-	-	-	-	-	42,178
PROJECT TOTAL	5,539,857	1,649,704	-	-	-	5,531	-	\$ 7,195,092
2001 IB PROGRAM								
0010 GEN ELEMENTARY ED	-	-	3,000	-	23,500	1,000	13,600	\$ 41,100
0030 GEN HIGH SCHOOL EDUCATION	170,483	50,230	-	-	6,000	6,000	20,000	252,713
2212 CURRICULUM DEVELOPMENT	-	-	700	-	-	-	-	700
PROJECT TOTAL	170,483	50,230	3,700	-	29,500	7,000	33,600	\$ 294,513
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	68,914	22,196	69,379	-	-	3,871	-	\$ 164,360
PROJECT TOTAL	68,914	22,196	69,379	-	-	3,871	-	\$ 164,360



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2019-20 REVISED BUDGET
2191 ADA/504 SERVICES								
2100 SUPPORT SERVICES-STUDENT	94,586	27,881	27,810	-	-	-	5,000	\$ 155,277
PROJECT TOTAL	94,586	27,881	27,810	-	-	-	5,000	\$ 155,277
2205 INDUCTION								
2200 INSTRUCTIONAL STAFF SPRT	230,797	65,267	5,000	-	25,287	15,152	6,000	\$ 347,503
PROJECT TOTAL	230,797	65,267	5,000	-	25,287	15,152	6,000	\$ 347,503
2215 CULTURAL DIVERSITY								
2200 INSTRUCTIONAL STAFF SPRT	312,828	91,215	58,627	-	2,500	8,500	1,500	\$ 475,170
PROJECT TOTAL	312,828	91,215	58,627	-	2,500	8,500	1,500	\$ 475,170
2216 FIRST AID TRAINING								
2200 INSTRUCTIONAL STAFF SPRT	4,519	968	-	-	-	2,500	-	\$ 15,987
PROJECT TOTAL	4,519	968	-	-	-	2,500	8,000	\$ 15,987
2218 CURRICULUM DEVELOPMENT COUNCIL								
2212 CURRICULUM DEVELOPMENT	5,000	1,400	-	-	-	-	-	\$ 6,400
PROJECT TOTAL	5,000	1,400	-	-	-	-	-	\$ 6,400
2236 SUPERVISION-LIT/LANG								
2200 INSTRUCTIONAL STAFF SPRT	427,560	123,480	-	-	1,811	74,611	-	\$ 627,462
2212 CURRICULUM DEVELOPMENT	-	-	-	100	5,000	44,718	-	\$ 49,818
PROJECT TOTAL	427,560	123,480	-	100	6,811	119,329	-	\$ 677,280
2395 BVSD FOUNDATION SUPPORT								
2300 ADMIN GEN SUPPORT SVCS	-	-	47,500	-	-	-	-	\$ 47,500
PROJECT TOTAL	-	-	47,500	-	-	-	-	\$ 47,500
2550 MAILROOM								
2530 WAREHOUSING/DISTRIBUTING	-	-	-	7,600	-	-	-	\$ 7,600
PROJECT TOTAL	-	-	-	7,600	-	-	-	\$ 7,600
2621 HAZARDOUS ENVIRONMENT SERVICES								
2620 ENVIRONMENTAL SERVICES	-	-	-	15,000	-	-	-	\$ 15,000
PROJECT TOTAL	-	-	-	15,000	-	-	-	\$ 15,000
2622 DISPOSAL SERVICES								
2620 ENVIRONMENTAL SERVICES	-	-	-	196,920	-	-	-	\$ 196,920
PROJECT TOTAL	-	-	-	196,920	-	-	-	\$ 196,920
2623 RECYCLING SERVICES								
2620 ENVIRONMENTAL SERVICES	-	-	-	137,316	-	-	-	\$ 137,316
PROJECT TOTAL	-	-	-	137,316	-	-	-	\$ 137,316
2834 SUBSTITUTE OFFICE								
2830 HUMAN RESOURCES	67,055	21,973	-	-	-	-	-	\$ 89,028
PROJECT TOTAL	67,055	21,973	-	-	-	-	-	\$ 89,028
3120 STATE VOCATIONAL ED								
0030 GEN HIGH SCHOOL EDUCATION	1,425,192	430,476	-	35,936	-	36,576	-	\$ 1,928,180
0033 TEEN PARENTING PROGRAM	1,994	425	-	-	-	-	-	\$ 2,419
0035 EARLY CHILDHOOD	-	-	-	-	-	3,435	-	\$ 3,435
0090 OTHER GEN ED	-	-	-	-	-	100,000	-	\$ 100,000
0300 BUSINESS EDUCATION	-	-	-	-	-	8,165	-	\$ 8,165
0400 MARKETING/DISTRIBUTIVE E	-	-	-	-	-	1,891	-	\$ 1,891
0560 DRAMA	-	-	-	-	-	500	-	\$ 500
0741 NURSING ASSISTING	-	-	-	-	2,066	2,500	129	\$ 4,695
0761 MEDICAL ASSISTING	-	-	-	-	-	6,069	-	\$ 6,069
0920 HOME ECONOMICS, FAMILY FOCUS	-	-	-	-	-	3,978	-	\$ 3,978
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,076	-	\$ 8,076
0930 OCCUP PREP	-	-	-	-	-	9,160	-	\$ 9,160

Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2019-20 REVISED BUDGET
3120 STATE VOCATIONAL ED (continued)								
0936 COSMETOLOGY	-	-	-	-	-	5,705	250	5,955
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	4,325	500	5,725
1000 INDUST ARTS/TECHNOLOGY	-	-	-	-	-	1,028	-	1,028
1010 CONSTRUCTION	-	-	-	-	-	7,004	324	7,328
1060 METALS, PLATICS & WOODS	-	-	-	-	-	8,244	-	8,244
1070 AUTO MECHANICS	-	-	1,000	-	-	7,495	322	8,817
1089 COLLISION REPAIR	-	-	1,000	-	-	6,462	324	7,786
1390 OTHER SCIENCE	-	-	-	-	-	3,549	-	3,549
1500 SOCIAL SCIENCES	-	-	-	-	-	4,237	-	4,237
1600 TECHNICAL EDUCATION/COMP TECH	-	-	-	-	-	1,643	-	1,643
1930 HIGH SPONSOR STUDENT ACT	5,207	1,115	-	-	-	-	-	6,322
2122 COUNSELING SERVICES	91,347	27,216	-	-	-	6	194	118,763
2232 ADMIN VOC VOCATIONAL ED	121,288	34,877	-	-	-	-	-	156,165
2410 PRINCIPAL'S OFFICE	108,160	36,846	-	-	-	3,474	526	149,006
PROJECT TOTAL	1,753,188	530,955	2,000	35,936	2,966	233,522	2,569	\$ 2,561,136
3130 STATE ECEA SPECIAL ED								
0092 ESY EXTENDED SCHOOL YEAR	120,652	25,819	4,325	-	800	4,045	-	\$ 155,641
0093 HOMEBOUND/HOSPITAL	23,879	5,110	-	-	-	-	-	28,989
1700 SPECIAL EDUCATION	8,908,891	2,803,964	11,808	9,585	850,035	158,397	32,994	12,775,674
1710 PHYS DISABILITY	1,240,573	381,205	-	-	-	-	-	1,621,778
1720 VISUAL DISABILITY	128,853	39,731	-	-	-	-	-	168,584
1730 HEARING DISABILITY	660,625	212,335	-	-	-	456	-	873,416
1740 S.L.I.C.	-	-	-	-	-	1,155	-	1,155
1750 SIED SPED SPECIAL ED	1,979,533	688,260	-	-	-	600	-	2,668,393
1760 COMMUNICATIVE DISABILITY	28,833	6,171	-	-	4,000	6,300	-	45,304
1770 SPEECH/LANGUAGE DISABILITY	4,043,388	1,206,496	-	-	-	-	-	5,249,884
1780 MULTIPLE DISABILITIES	3,433,481	1,300,938	-	-	-	250	-	4,734,669
1790 OTHER DISABILITIES	-	-	-	-	-	799	-	799
1791 PRESCH DISABILITY CHILD	1,501,816	538,068	173	-	-	-	-	2,040,057
1799 OTHER SPED	3,456,001	1,305,761	-	-	-	11,000	-	4,772,762
2113 SOCIAL WORK SERVICES	1,237,187	357,926	-	-	-	-	-	1,595,113
2123 COUNSELING SERVICES	885,487	258,615	-	-	-	-	-	1,144,102
2140 PSYCHOLOGICAL SERVICES	1,774,893	513,933	-	-	-	-	-	2,288,826
2149 OTHER PSYCHOLOGICAL SERVICES	318,851	97,965	-	-	-	-	-	416,816
2153 AUDIOLOGY SERVICES	117,261	32,808	-	-	-	-	-	150,069
2213 STAFF DEVELOPMENT	-	-	60,150	-	2,575	3,460	-	66,185
2231 ADMIN SPED SPECIAL ED	361,171	107,978	-	-	-	-	127,319	596,468
PROJECT TOTAL	30,221,375	9,883,083	76,456	9,585	857,410	186,462	160,313	\$ 41,394,684
3150 STATE TALENTED & GIFTED								
0070 TALENTED AND GIFTED	119,700	36,267	-	-	-	-	-	\$ 155,967
1900 STUDENT ACTIVITIES	6,022	1,290	2,560	525	5,500	1,004	-	16,901
2237 ADMIN TAG PROGRAMS	133,831	37,876	-	-	11,750	51,873	-	235,330
PROJECT TOTAL	259,553	75,433	2,560	525	17,250	52,877	-	\$ 408,198
3206 READ ACT								
0090 OTHER GEN ED	-	-	65,543	-	-	-	-	\$ 65,543
2200 INSTRUCTIONAL STAFF SUPPORT	-	-	338,532	-	-	-	-	338,532
PROJECT TOTAL	-	-	404,075	-	-	-	-	\$ 404,075
9003 MEDICAID								
2139 OTHER HLTH SVCS-MEDICAID	1,037,459	315,848	19,000	3,250	20,000	145,714	151,500	1,692,771
PROJECT TOTAL	1,037,459	315,848	19,000	3,250	20,000	145,714	151,500	\$ 1,692,771
GRAND TOTAL	228,877,087	70,245,724	6,851,630	6,281,626	2,306,533	19,303,830	(16,110,183)	\$ 317,756,247

Authorized Positions

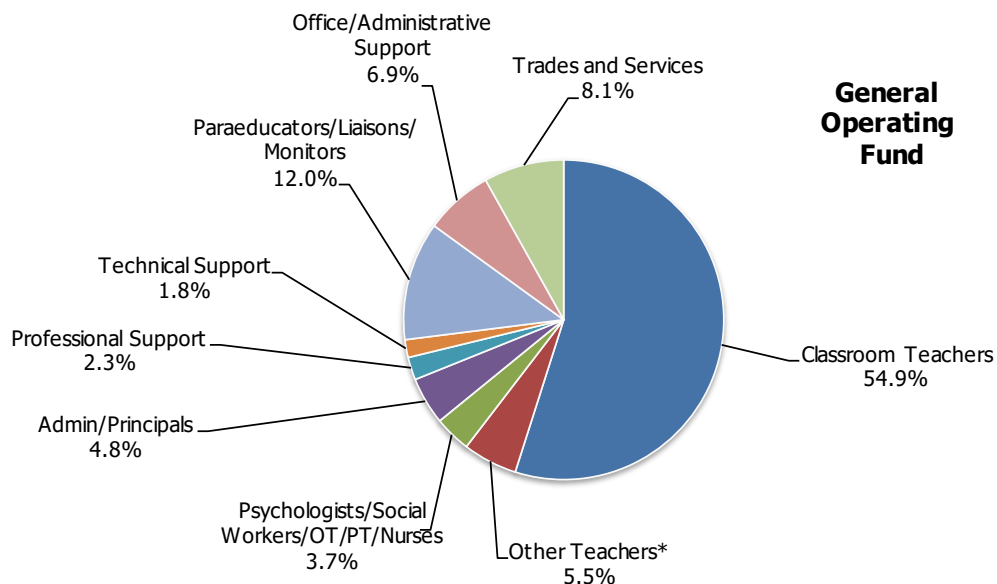
	2015-16	2016-17	2017-18	2018-19	2019-20
Classroom Teachers	1,549.082	1,558.331	1,562.433	1,551.326	1,579.970
Other Teachers*	111.884	112.810	135.589	152.600	157.650
Psychologists/Social Workers/OT/PT/Nurses	100.118	100.118	106.093	106.873	107.672
Admin/Principals	131.332	131.232	135.582	135.342	138.792
Professional Support	50.646	50.896	58.255	64.713	66.113
Technical Support	52.212	52.212	49.613	50.637	52.637
Paraeducators/Liaisons/Monitors	309.458	312.767	306.443	314.455	345.797
Office/Administrative Support	192.960	191.961	192.347	199.280	198.474
Trades and Services	216.575	223.325	233.575	232.075	232.075
TOTAL FTE:	2,714.267	2,733.652	2,779.930	2,807.301	2,879.180

* Other Teachers- Temporary Assignments, Teacher Librarians & Counselors

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

	2015-16 Audited	2016-17 Submitted	2017-18 Submitted	2018-19 Submitted	2019-20 Budget
TOTAL STUDENT FTE	29,702.3	29,673.2	29,822.0	29,765.9	30,302.4
STUDENT FTE (Less Charters)	27,411.0	27,388.9	27,566.9	27,471.7	27,950.9
CHARTER STUDENT FTE	2,291.3	2,284.3	2,255.1	2,294.2	2,351.5

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



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

Location Budget by Object

LOCATION	FTE	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 & OTHER USES	2019-20 REVISED BUDGET
ELEMENTARY SCHOOLS									
101 CURR DEPT - ELEM LEVEL	6.490	554,020	167,918	-	-	-	1,249,100	-	\$ 1,971,038
102 RESERVES - ELEM LEVEL	0.410	20,189	4,664	163,000	-	23,500	26,000	13,600	250,953
119 BEAR CREEK ELEMENTARY	34.303	2,455,654	777,556	-	37,105	1,700	63,383	7,300	3,342,698
120 BIRCH ELEMENTARY	35.583	2,555,108	817,812	-	17,986	338	90,953	1,275	3,483,472
124 COLUMBINE ELEMENTARY	45.593	3,457,538	1,085,321	1,500	81,403	1,200	124,685	3,000	4,754,647
127 CREST VIEW ELEMENTARY	48.848	3,653,984	1,155,071	-	39,384	-	107,527	75	4,956,041
130 DOUGLASS ELEMENTARY	35.359	2,619,312	830,082	-	20,742	-	87,012	-	3,557,148
131 SANCHEZ ELEMENTARY	39.922	3,011,260	945,984	-	35,687	1,640	88,172	1,400	4,084,143
132 EISENHOWER ELEMENTARY	38.738	2,803,489	895,478	1,400	36,470	390	95,463	1,400	3,834,090
134 EMERALD ELEMENTARY	38.616	2,781,003	885,039	-	19,012	602	101,673	6,659	3,793,988
136 FLATIRONS ELEMENTARY	21.964	1,623,834	515,570	-	17,052	204	52,851	264	2,209,775
138 FOOTHILL ELEMENTARY	41.436	2,925,211	932,229	500	38,291	1,550	79,480	1,650	3,978,911
141 GOLD HILL ELEMENTARY	3.432	255,646	79,024	-	2,987	-	9,133	33	346,823
144 HEATHERWOOD ELEMENTARY	30.246	2,073,438	672,888	-	31,726	100	77,529	978	2,856,659
147 JAMESTOWN ELEMENTARY	3.368	254,222	80,115	-	1,047	-	8,247	-	343,631
150 KOHL ELEMENTARY	34.813	2,482,588	797,084	-	23,846	400	73,544	2,250	3,379,712
153 LAFAYETTE ELEMENTARY	42.297	3,071,024	979,088	-	17,109	196	69,102	700	4,137,219
154 RYAN ELEMENTARY	45.136	3,203,964	1,029,637	-	26,818	1,232	80,160	900	4,342,711
156 FIRESIDE ELEMENTARY	41.266	2,957,962	946,592	-	63,497	200	82,812	1,500	4,052,563
157 LOUISVILLE ELEMENTARY	47.073	3,319,298	1,066,794	-	27,618	960	72,082	2,496	4,489,248
158 COAL CREEK ELEMENTARY	34.805	2,532,409	805,948	-	43,988	-	60,603	-	3,442,948
161 BCSTIS	24.490	1,866,758	586,488	551	17,509	50	43,258	150	2,514,764
164 CREEKSIDE ELEMENTARY	36.883	2,575,770	832,004	-	56,720	200	70,792	500	3,535,986
166 MESA ELEMENTARY	23.504	1,746,310	553,204	-	31,346	-	49,953	-	2,380,813
169 NEDERLAND ELEMENTARY	28.924	2,015,097	647,081	-	17,342	350	83,394	250	2,763,514
180 PIONEER ELEMENTARY	44.112	3,267,803	1,032,679	1,394	33,297	800	146,079	3,304	4,485,356
185 SUPERIOR ELEMENTARY	38.602	2,803,192	892,848	-	32,200	40	95,821	84	3,824,305
190 UNIVERSITY HILL ELEM	44.411	3,369,808	1,059,395	1,269	32,024	226	130,037	426	4,593,185
192 HIGH PEAKS ELEMENTARY	23.367	1,780,219	559,399	-	15,317	25	41,408	1,370	2,397,738
193 COMMUNITY MONTESSORI	25.759	1,915,465	605,372	-	50,210	350	52,498	469	2,624,364
196 WHITTIER ELEMENTARY	35.487	2,720,946	849,889	-	18,105	200	81,047	150	3,670,337
LEVEL TOTAL	995.237	72,672,521	23,088,253	169,734	885,838	36,453	3,493,798	52,183	\$ 100,398,780
MIDDLE SCHOOLS									
201 CURR DEPT - MIDDLE LEVEL	13.102	1,119,411	339,193	-	-	-	216,100	-	\$ 1,674,704
202 RESERVES - MIDDLE LEVEL	(4.577)	(293,862)	(113,518)	29,505	-	30,080	3,263	17,000	(327,532)
225 BROOMFIELD HEIGHTS MIDDLE	49.379	3,771,713	1,172,942	151	40,158	1,201	163,159	5,160	5,154,484
230 MANHATTAN MIDDLE	45.164	3,522,091	1,099,522	-	77,838	2,890	99,805	2,645	4,804,791
240 CASEY MIDDLE	53.494	4,250,295	1,313,772	-	36,862	1,896	136,278	7,302	5,746,405
250 CENTENNIAL MIDDLE	47.790	3,807,646	1,178,766	-	59,552	1,405	143,408	4,025	5,194,802
252 ANGEVINE MIDDLE	57.877	4,557,905	1,418,339	-	57,992	1,000	182,011	6,200	6,223,447
254 LOUISVILLE MIDDLE	50.677	3,930,459	1,219,238	-	49,699	2,680	129,311	-	5,331,387
260 PLATT MIDDLE	42.876	3,174,436	1,005,117	300	49,727	500	129,210	1,534	4,360,824
270 SOUTHERN HILLS MIDDLE	40.969	3,138,985	985,151	525	81,799	1,151	161,472	2,393	4,371,476
LEVEL TOTAL	396.751	30,979,079	9,618,522	30,481	453,627	42,803	1,364,017	46,259	\$ 42,534,788
SENIOR HIGH SCHOOLS									
301 CURR DEPT - SENIOR LEVEL	7.225	617,724	187,140	-	-	-	234,800	-	\$ 1,039,664
302 RESERVES - SENIOR LEVEL	6.874	508,271	160,908	269,425	-	252,311	23,500	20,400	1,234,815
310 BOULDER HIGH	143.845	11,030,615	3,459,769	-	71,430	-	505,236	-	15,067,050
315 BROOMFIELD HIGH	111.185	8,499,032	2,666,093	-	89,054	6,697	348,282	13,504	11,622,662
320 CENTAURUS HIGH	108.086	8,205,188	2,571,869	-	84,475	5,751	350,214	15,330	11,232,827
330 FAIRVIEW HIGH	141.390	10,695,205	3,357,883	-	134,630	5,000	478,924	9,674	14,681,316
350 NEW VISTA HIGH	27.589	2,243,556	691,806	2,700	30,215	1,650	83,393	4,277	3,057,597
360 MONARCH HIGH	113.729	8,714,675	2,731,913	1,241	35,767	372	341,518	25,778	11,851,264
LEVEL TOTAL	659.923	50,514,266	15,827,381	273,366	445,571	271,781	2,365,867	88,963	\$ 69,787,195
VOCATIONAL/TECHNICAL SCHOOLS									
440 ARAPAHOE RIDGE HIGH	19.025	1,574,447	483,967	300	1,500	500	60,438	1,100	\$ 2,122,252
461 BOULDER UNIVERSAL	11.755	949,364	293,988	-	-	34,200	5,815	2,300	1,285,667
490 TECHNICAL ED CENTER	21.300	1,578,173	498,944	2,000	48,429	2,966	268,794	2,569	2,401,875
LEVEL TOTAL	52.080	4,101,984	1,276,899	2,300	49,929	37,666	335,047	5,969	\$ 5,809,794
COMBINATION SCHOOLS									
502 MONARCH K-8	68.065	4,992,650	1,586,318	-	94,451	200	193,780	400	\$ 6,867,799
503 NEDERLAND MIDDLE/SENIOR	34.664	2,562,665	812,482	-	29,769	3,977	109,474	1,330	3,519,697
505 ASPEN CREEK K-8	72.792	5,318,924	1,692,089	600	43,049	400	166,239	2,748	7,224,049
506 ELDORADO K-8	63.462	4,915,435	1,538,410	-	59,278	1,000	162,035	600	6,676,758
509 MEADOWLARK K-8	58.247	4,222,313	1,348,088	-	75,882	915	92,713	1,200	5,741,111
590 SUMMER SCHOOL	0.500	60,819	13,136	-	-	-	-	-	73,955
595 ALTERNATIVE LEARNING OPTIONS	1.000	324,502	77,079	2,520	-	66,369	500	-	470,970
LEVEL TOTAL	298.730	22,397,308	7,067,602	3,120	302,429	72,861	724,741	6,278	\$ 30,574,339
CHARTER SCHOOLS									
925 SUMMIT CHARTER	1.750	75,537	29,432	-	11,248	-	39,242	-	\$ 155,459
932 BOULDER PREP CHARTER	1.000	80,533	24,832	-	-	-	-	-	105,365
952 HORIZONS K-8 CHARTER	0.100	8,451	2,569	-	18,440	-	31,858	-	61,318
954 JUSTICE HIGH CHARTER	1.200	97,434	29,970	-	-	-	-	-	127,404
956 PEAK TO PEAK CHARTER	0.600	50,704	15,413	-	-	-	-	-	66,117
LEVEL TOTAL	4.650	312,659	102,216	-	29,688	-	71,100	-	\$ 515,663



Location Budget by Object (continued)

LOCATION	FTE	0100's SALARIES	0200's PROF/TECH SERVICES	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's EQUIPMENT/ OTHER USES	2019-20 REVISED BUDGET
CENTRALIZED SERVICES									
602 SUPERINTENDENT'S OFFICE									
0090 OTHER GEN EDUCATION	0.000	3,800	813	-	-	-	-	-	\$ 4,613
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	47,500	-	-	-	-	47,500
2321 SUPERINTENDENT	2.800	427,483	112,189	45,065	3,600	82,452	22,048	63,000	755,837
2322 COMMUNITY RELATIONS	0.000	-	-	100,000	-	-	-	-	100,000
LOCATION TOTAL	2.800	431,283	113,002	192,565	3,600	82,452	22,048	63,000	\$ 907,950
604 LEGAL COUNSEL OFFICE									
2100 SUPPORT SERVICES-STUDENTS	1.000	94,586	27,881	27,810	-	-	-	5,000	\$ 155,277
2304 ADMIN GEN SUPPORT SVCS	0.800	159,025	41,279	-	-	-	-	-	200,304
2315 LEGAL SERVICES	1.000	72,101	23,662	54,977	-	2,500	3,650	500	157,390
LOCATION TOTAL	2.800	325,712	92,822	82,787	-	2,500	3,650	5,500	\$ 512,971
605 CURRICULUM, ASSESSMENT & INSTRUCTION									
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	-	119,581	-	\$ 119,581
2210 IMPROVEMENT INSTRUC SVCS	6.910	720,099	209,644	-	-	-	-	-	929,743
2212 CURRICULUM DEVELOPMENT	3.000	310,414	91,897	-	-	-	-	-	402,311
2213 STAFF DEVELOPMENT	0.000	5,020	1,074	-	1,200	-	16,707	1,000	25,001
2219 LEARNING MATERIALS CENTER	1.000	72,201	23,059	-	-	19,340	31,307	-	145,907
2222 SCHOOL LIBRARY SERVICES	0.800	51,398	16,710	-	-	-	-	-	68,108
2823 PUBLIC COMMUNICATION SVCS	1.000	65,909	21,727	-	-	-	-	-	87,636
LOCATION TOTAL	12.710	1,225,041	364,111	-	1,200	19,340	167,595	1,000	\$ 1,778,287
606 BUSINESS SERVICES DIVISION									
2501 BUSINESS SUPPORT SERVICES	2.000	273,804	75,292	-	-	-	-	-	\$ 349,096
2511 SUPERVISING BUSINESS SERVICES	0.000	-	1,200	38,176	-	14,200	5,500	14,900	73,976
LOCATION TOTAL	2.000	273,804	76,492	38,176	-	14,200	5,500	14,900	\$ 423,072
607 STRATEGIC INITIATIVES									
2811 PLANNING SERVICES	0.000	26,520	5,675	-	1,250	6,200	14,554	1,800	\$ 55,999
2843 PROGRAMMING SERVICES	0.500	50,945	14,739	-	-	8,960	2,536	-	77,180
LOCATION TOTAL	0.500	77,465	20,414	-	1,250	15,160	17,090	1,800	\$ 133,179
608 PLANNING & ASSESSMENT									
2214 EVALUATION INSTRUC SVCS	5.000	640,194	177,812	56,250	-	-	-	-	\$ 874,256
2814 RESEARCH/EVALUATION SVCS	1.500	141,225	41,731	7,500	-	4,250	10,250	3,500	208,456
LOCATION TOTAL	6.500	781,419	219,543	63,750	-	4,250	10,250	3,500	\$ 1,082,712
609 VOCATIONAL ED ADMIN									
0030 GEN HIGH SCHOOL EDUCATION	0.000	10,000	2,140	-	-	-	36,576	-	\$ 48,716
2232 ADMIN VOC VOCATIONAL ED	1.000	121,288	34,877	-	-	-	-	-	156,165
LOCATION TOTAL	1.000	131,288	37,017	-	-	-	36,576	-	\$ 204,881
610 PRESCHOOL ADMINISTRATION									
2210 IMPROVEMENT INSTRUCTIONAL SERVICES	1.000	99,069	28,882	-	-	-	-	-	\$ 127,951
2231 ADMIN SPED SPECIAL EDUC	0.804	76,902	23,529	-	-	-	-	-	100,431
LOCATION TOTAL	1.804	175,971	52,411	-	-	-	-	-	\$ 228,382
611 SPECIAL EDUCATION									
0092 ESY EXTENDED SCHOOL YEAR	0.000	120,652	25,819	4,325	-	800	4,045	-	\$ 155,641
0093 HOMEBOUND/HOSPITAL	0.000	44,599	9,544	-	-	-	-	-	54,143
1700 SPECIAL EDUCATION	11.635	775,686	254,271	11,808	9,585	849,325	38,560	32,994	1,972,229
1710 PHYS DISABILITY	15.425	1,240,573	381,205	-	-	-	-	-	1,621,778
1720 VISUAL DISABILITY	1.600	128,853	39,731	-	-	-	-	-	168,584
1730 HEARING DISABILITY	10.200	660,625	212,335	-	-	-	-	-	872,960
1750 SPECIAL ED S.I.E.D	4.000	322,134	99,329	-	-	-	-	-	421,463
1760 COMMUNICATIVE DISABILITY	0.000	28,833	6,171	-	-	4,000	6,000	-	45,004
1770 SPEECH/LANGUAGE DISABILITY	45.762	4,043,388	1,206,496	-	-	-	-	-	5,249,884
1791 PRESCH DISABILITY CHILD	2.300	126,494	44,505	173	-	-	-	-	171,172
1799 OTHER SPED	0.000	-	-	-	-	-	10,000	-	10,000
2113 SOCIAL WORK SERVICES	12.120	1,237,187	357,926	-	-	-	-	-	1,595,113
2123 COUNSELING SERVICES	9.000	885,487	258,615	-	-	-	-	-	1,144,102
2140 PSYCHOLOGICAL SERVICES	19.440	1,774,893	513,933	-	-	-	-	-	2,288,826
2149 OTHER PSYCHOLOGICAL SERVICES	3.950	318,851	97,965	-	-	-	-	-	416,816
2153 AUDIOLOGY SERVICES	1.000	117,261	32,808	-	-	-	-	-	150,069
2213 STAFF DEVELOPMENT	0.000	-	-	60,150	-	2,575	3,460	-	66,185
2231 ADMIN SPED SPECIAL EDUC	9.100	895,897	258,184	-	-	-	-	675	1,154,756
LOCATION TOTAL	145.532	12,721,413	3,798,837	76,456	9,585	856,700	62,065	33,669	\$ 17,558,725
612 READING									
2210 IMPROVEMENT INSTRL SVCS	3.250	362,219	103,752	-	-	-	-	-	\$ 465,971
2213 STAFF DEVELOPMENT	0.000	55,395	11,855	-	-	14,000	55,104	7,861	144,215
LOCATION TOTAL	3.250	417,614	115,607	-	-	14,000	55,104	7,861	\$ 610,186
613 STUDENT SUCCESS									
2100 SUPPORT SERVICES	4.000	400,956	119,657	-	-	-	-	-	\$ 520,613
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	1,811	2,595	-	4,406
2210 IMPROVEMENT INSTRL SVCS	3.000	302,401	88,488	-	-	-	-	-	390,889
LOCATION TOTAL	7.000	703,357	208,145	-	-	1,811	2,595	-	\$ 915,908
614 INSTITUTIONAL EQUITY									
1900 STUDENT ACTIVITIES	0.000	6,022	1,290	2,560	525	5,500	1,004	-	\$ 16,901
2200 INSTRUCTIONAL STAFF SPRT	3.000	312,828	91,215	58,627	-	2,500	7,000	1,500	473,670
2237 ADMIN -TAG PROGRAMS	1.200	171,311	45,896	-	-	11,750	51,873	-	280,830
LOCATION TOTAL	4.200	490,161	138,401	61,187	525	19,750	59,877	1,500	\$ 771,401
616 LANGUAGE, CULTURE & EQUITY									
0090 OTHER GEN EDUCATION	0.300	25,353	7,708	-	-	-	-	-	\$ 33,061
2200 INSTRUCTIONAL STAFF SPRT	4.000	427,560	123,480	-	-	-	-	-	551,040
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	100	5,000	44,718	-	49,818
2214 EVALUATION INSTRUC SVCS	0.500	31,606	10,572	-	-	-	-	-	42,178
LOCATION TOTAL	4.800	484,519	141,760	-	100	5,000	44,718	-	\$ 676,097
617 ELEMENTARY ED ADMIN									
0010 GEN ELEMENTARY EDUC	0.000	9,112	1,950	-	-	-	10,000	-	\$ 21,062
0090 OTHER GEN EDUCATION	0.000	-	-	33,500	-	-	21,500	-	55,000
2304 ADMIN GEN SUPPORT SVCS	0.000	-	600	-	-	-	-	-	600
LOCATION TOTAL	0.000	9,112	2,550	33,500	-	-	31,500	-	\$ 76,662

Location Budget by Object (continued)

LOCATION	FTE	0100's SALARIES	0200's PROF/TECH SERVICES	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's EQUIPMENT/ OTHER USES	2019-20 REVISED BUDGET
CENTRALIZED SERVICES (continued)									
619 SECONDARY ED ADMIN									
0090 OTHER GEN EDUCATION	0.000	7,000	1,498	-	-	-	-	-	\$ 8,498
2304 ADMIN GEN SUPPORT SVCS	0.000	-	600	-	-	-	-	-	600
LOCATION TOTAL	0.000	7,000	2,098	-	-	-	-	-	\$ 9,098
621 SECONDARY ED ADMIN									
2210 IMPROVEMENT INSTR SVCS	2.000	135,273	44,200	-	-	-	-	-	\$ 179,473
2300 GENERAL ADMIN SUPPORT	1.000	177,690	47,049	-	-	3,000	75,000	-	302,739
2304 GENERAL ADMIN-CABINET	2.000	197,434	58,813	-	-	-	-	-	256,247
LOCATION TOTAL	5.000	510,397	150,062	-	-	3,000	75,000	-	\$ 738,459
622 SECONDARY ED ADMIN									
2210 IMPROVEMENT INSTR SVCS	2.000	124,212	41,812	-	-	-	-	-	\$ 166,024
2300 GENERAL ADMIN SUPPORT	1.000	187,560	49,179	-	-	3,000	75,000	-	314,739
2304 GENERAL ADMIN-CABINET	2.000	241,352	68,290	-	-	-	-	-	309,642
LOCATION TOTAL	5.000	553,124	159,281	-	-	3,000	75,000	-	\$ 790,405
623 SECONDARY ED ADMIN									
2210 IMPROVEMENT INSTR SVCS	2.000	121,556	41,238	-	-	-	-	-	\$ 162,794
2300 GENERAL ADMIN SUPPORT	1.000	181,125	47,789	-	-	3,000	75,000	-	306,914
2304 GENERAL ADMIN-CABINET	2.000	220,355	63,760	-	-	-	-	-	284,115
LOCATION TOTAL	5.000	523,036	152,787	-	-	3,000	75,000	-	\$ 753,823
624 SECONDARY ED ADMIN									
2210 IMPROVEMENT INSTR SVCS	3.000	333,613	96,903	22,500	-	5,008	26,687	316	\$ 485,027
LOCATION TOTAL	3.000	333,613	96,903	22,500	-	5,008	26,687	316	\$ 485,027
628 BOARD OF EDUCATION									
2311 ADMIN BOE BOARD OF EDUC	0.000	-	-	7,300	1,200	14,500	3,571	35,134	\$ 61,705
2312 BOE SECTRY BOARD OF EDUC	0.400	35,996	11,129	-	-	-	-	-	47,125
2314 ELECTION SERVICES	0.000	-	-	81,100	-	-	-	-	81,100
2317 AUDIT SERVICES	0.000	-	-	61,735	-	-	-	-	61,735
2834 IN SVC TRAINING NON-CERT	0.000	-	-	14,000	-	1,604	-	-	15,604
LOCATION TOTAL	0.400	35,996	11,129	164,135	1,200	16,104	3,571	35,134	\$ 267,269
634 ENGLISH LANGUAGE DEVELOPMENT									
0090 OTHER GEN ED	0.210	17,747	5,395	-	-	-	-	-	\$ 23,142
2100 SUPPORT SERVICES STUDENTS	0.000	2,102	449	7,500	-	1,398	3,500	550	15,499
2210 IMPROVEMENT INSTRUCT SVCS	3.000	336,146	96,249	-	-	-	-	-	432,395
2213 STAFF DEVELOPMENT	0.000	30,960	6,626	8,000	-	27,000	4,149	-	76,735
2219 OTHER INSTRUCTIONAL	0.000	-	-	-	-	-	40,000	-	40,000
LOCATION TOTAL	3.210	386,955	108,719	15,500	-	28,398	47,649	550	\$ 587,771
635 DISTRICT-WIDE INSTRUCTION									
1808 COCURRICULAR ACTIVITIES	0.000	95,268	20,387	-	-	-	-	-	\$ 115,655
1896 COCURRICULAR ACTIVITIES	0.000	5,207	1,115	-	-	-	-	-	6,322
1930 HIGH SCHOOL SPONSOR STUDENT ACT	0.000	292,469	62,589	-	-	-	-	-	355,058
2100 SUPPORT SERVICES-STUDENTS	4.000	298,182	97,055	97,135	-	16,000	5,171	-	513,543
2112 ATTENDANCE SERVICES	6.000	426,286	134,860	-	-	-	-	-	561,146
2122 COUNSELING SERVICES	0.000	-	-	7,000	-	16,679	1,700	1,400	26,779
2230 OTHER PROGRAM SERVICES	1.000	94,995	29,203	-	-	-	-	-	124,198
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	43,975	-	-	43,975
2811 PLANNING SERVICES	0.000	1,550	331	57,000	-	-	-	(325)	58,556
LOCATION TOTAL	11.000	1,213,957	345,540	161,135	-	76,654	6,871	1,075	\$ 1,805,232
637 SCIENCE									
2212 CURRICULUM DEVELOPMENT	1.500	86,581	29,937	-	-	-	-	-	\$ 116,518
2213 STAFF DEVELOPMENT	0.000	-	2	-	-	-	-	-	2
LOCATION TOTAL	1.500	86,581	29,939	-	-	-	-	-	\$ 116,520
640 OPERATIONAL SERVICES									
0090 OTHER GEN EDUCATION	0.000	-	-	3,000	-	-	-	7,000	\$ 10,000
2610 ADMIN MAINTENANCE & OPS	2.663	276,161	81,077	-	-	2,650	36,197	950	397,035
2890 OTHER SUPPORT SERVICES - CENTRAL	1.000	120,115	33,424	8,000	-	3,300	3,731	2,400	170,970
LOCATION TOTAL	3.663	396,276	114,501	11,000	-	5,950	39,928	10,350	\$ 578,005
642 MAINTENANCE & OPERATIONS									
2600 MAINTENANCE & OPERATIONS	48.000	3,432,673	1,085,278	33,000	88,000	24,100	43,332	51,360	\$ 4,757,743
2610 ADMIN MAINTENANCE & OPS	7.000	693,182	204,910	-	-	-	-	-	898,092
2622 BUILDINGS	0.000	-	-	-	-	-	187,000	-	187,000
2623 TRADES	0.000	-	-	-	-	-	187,000	-	187,000
2624 HVAC	0.000	-	-	-	-	-	187,000	-	187,000
2627 ENERGY - PHASE I	0.000	-	-	-	-	1,500	-	-	1,500
2631 GROUNDS	0.000	-	-	-	-	-	187,000	-	187,000
LOCATION TOTAL	55.000	4,125,855	1,290,188	33,000	88,000	25,600	791,332	51,360	\$ 6,405,335
643 ENVIRONMENTAL SERVICES									
2620 ENVIRONMENTAL SERVICES	3.000	267,220	80,116	23,000	349,236	9,625	1,714	3,765	\$ 734,676
2660 SECURITY SERVICES	13.200	1,010,490	319,441	2,341	5,000	4,200	25,600	11,100	1,378,172
2690 OTHER OPERATIONS	9.500	404,845	149,948	2,000	22,000	2,380	8,100	(205,359)	383,914
LOCATION TOTAL	25.700	1,682,555	549,505	27,341	376,236	16,205	35,414	(190,494)	\$ 2,496,762
652 COMMUNITY SCHOOLS									
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	-	-	165,500	-	\$ 165,500
LOCATION TOTAL	0.000	-	-	-	-	-	165,500	-	\$ 165,500
668 COMMUNICATION SERVICES									
2801 CENTRAL SUPPORT SERVICES	1.000	140,411	39,004	-	-	-	-	-	\$ 179,415
2820 COMMUNICATION SERVICES	3.000	237,093	74,873	8,000	-	9,230	7,551	11,800	348,547
LOCATION TOTAL	4.000	377,504	113,877	8,000	-	9,230	7,551	11,800	\$ 527,962
670 GRANTS ADMINISTRATION									
2323 GRANT PROCUREMENT	0.750	104,263	29,027	-	-	1,000	1,500	-	\$ 135,790
LOCATION TOTAL	0.750	104,263	29,027	-	-	1,000	1,500	-	\$ 135,790
685 PROFESSIONAL LEARNING									
2114 STUDENT ACCT SYSTEM	7.000	540,169	170,883	22,508	1,220	5,400	8,500	750	\$ 749,430
LOCATION TOTAL	7.000	540,169	170,883	22,508	1,220	5,400	8,500	750	\$ 749,430
686 PROFESSIONAL LEARNING									
2830 HUMAN RESOURCES	3.500	358,976	97,368	4,546	-	16,000	25,681	8,000	\$ 510,571
LOCATION TOTAL	3.500	358,976	97,368	4,546	-	16,000	25,681	8,000	\$ 510,571
687 HUMAN RESOURCES									
2200 INSTRUCTIONAL STAFF SUPPORT	1.840	230,797	65,267	5,000	-	25,287	15,152	6,000	\$ 347,503
2213 STAFF DEVELOPMENT	0.000	-	210,590	-	-	-	-	-	210,590
2318 STAFF NEGOTIATIONS SVCS	0.000	9,870	2,112	16,576	-	-	500	-	29,058
2835 EMPLOYEE INSURANCE SVCS	0.000	-	-	30,000	-	350	300	200	30,850
2830 HUMAN RESOURCES	14.050	1,267,468	371,480	38,772	3,500	5,450	16,960	8,093	1,711,723
2832 RECRUITMENT/PLACEMENT SVC	1.750	126,716	40,476	55,000	-	2,780	98,000	15,000	337,972
2801 CENTRAL SUPPORT SERVICES	2.000	281,427	76,937	-	-	-	-	-	358,364
LOCATION TOTAL	19.640	1,916,278	766,862	145,348	3,500	33,867	130,912	29,293	\$ 3,026,060



Location Budget by Object (continued)

LOCATION	FTE	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 & OTHER USES	2019-20 REVISED BUDGET
CENTRALIZED SERVICES (continued)									
688 BUDGET SERVICES									
2513 BUDGETING SERVICES	7.000	586,498	180,287	23,400	-	8,850	43,900	2,000	\$ 844,935
LOCATION TOTAL	7.000	586,498	180,287	23,400	-	8,850	43,900	2,000	\$ 844,935
689 INFORMATION TECHNOLOGY									
2220 MEDIA SUPPORT SERVICES	8.000	432,995	159,937	-	-	-	-	-	\$ 592,932
2225 INSTRUCTIONAL TECHNOLOGY	1.000	142,634	42,393	3,000	177,000	17,650	4,900	11,600	\$ 399,177
2801 CENTRAL SUPPORT SERVICES	2.000	258,083	71,901	-	-	-	-	-	\$ 329,984
2841 SUPERVISING INFO SYS SERVICES	2.000	173,638	54,264	80,600	237,000	33,650	20,730	14,450	\$ 614,332
2842 SYSTEM ANALYSIS SERVICES	4.000	481,063	137,426	121,000	75,000	6,600	2,400	800	\$ 824,289
2843 PROGRAMMING SERVICES	14.000	1,391,115	413,044	26,500	1,815,978	24,250	5,450	2,100	\$ 3,678,437
2844 OPERATIONS SERVICES	6.000	605,500	173,606	26,500	388,000	16,500	15,500	6,000	\$ 1,231,606
2849 OTHER INFORMATION SERVICES	13.000	1,057,626	338,951	55,000	300	33,000	2,300	10,200	\$ 1,497,377
LOCATION TOTAL	50.000	4,542,654	1,391,522	312,600	2,693,278	131,650	51,280	45,150	\$ 9,168,134
690 FINANCE & ACCOUNTING									
2139 OTHER HLTH SVCS-MEDICAID	0.250	17,326	5,615	-	-	-	-	-	\$ 22,941
2515 PAYROLL SERVICES	5.000	413,605	127,373	-	-	3,000	-	-	\$ 543,978
2516 FINANCIAL ACCOUNTING SVCS	9.225	724,821	223,187	6,893	6,100	22,300	10,400	10,100	\$ 1,003,801
LOCATION TOTAL	14.475	1,155,752	356,175	6,893	6,100	25,300	10,400	10,100	\$ 1,570,720
695 PURCHASING									
2520 PURCHASING SERVICES	5.000	444,707	134,683	-	750	17,400	8,900	1,100	\$ 607,540
LOCATION TOTAL	5.000	444,707	134,683	-	750	17,400	8,900	1,100	\$ 607,540
698 HEALTH SERVICES									
2134 NURSING SERVICES	11.181	835,777	258,726	14,000	2,000	6,150	3,419	4,700	\$ 1,124,772
2139 OTHER HLTH SVCS-MEDICAID	12.700	1,020,133	310,233	19,000	3,250	20,000	145,714	151,500	\$ 1,669,830
2200 INSTRUCTIONAL STAFF SPRT	0.000	4,519	968	-	-	-	2,500	8,000	\$ 15,987
LOCATION TOTAL	23.881	1,860,429	569,927	33,000	5,250	26,150	151,633	164,200	\$ 2,810,589
LEVEL TOTAL	448.615	39,990,734	12,202,374	1,539,327	3,191,794	1,492,929	2,300,777	313,414	\$ 61,031,349
SERVICE CENTERS									
791 WAREHOUSE									
2530 WAREHOUSING/DISTRIBUTING	9.000	579,701	192,145	5,000	14,000	5,200	4,600	40,500	\$ 841,146
2535 WAREHOUSE INVENTORY ADJ	0.000	-	-	-	-	-	16,157	-	\$ 16,157
LOCATION TOTAL	9.000	579,701	192,145	5,000	14,000	5,200	20,757	40,500	\$ 857,303
792 PRINT SHOP									
2540 PRINT SHOP DISTRICT	2.750	172,448	57,488	5,000	98,000	-	55,000	(361,073)	\$ 26,863
LOCATION TOTAL	2.750	172,448	57,488	5,000	98,000	-	55,000	(361,073)	\$ 26,863
793 TELECOMMUNICATIONS									
2845 TELECOMMUNICATIONS	0.000	-	-	1,000	292,080	114,000	-	100	\$ 407,180
LOCATION TOTAL	0.000	-	-	1,000	292,080	114,000	-	100	\$ 407,180
796 TRANSPORTATION SERVICES									
2600 MAINTENANCE & OPERATIONS	0.750	36,216	13,442	-	-	-	-	-	\$ 49,658
LOCATION TOTAL	0.750	36,216	13,442	-	-	-	-	-	\$ 49,658
LEVEL TOTAL	12.500	788,365	263,075	11,000	404,080	119,200	75,757	(320,473)	\$ 1,341,004
DISTRICT-WIDE COSTS									
808 SCHOOL ALLOCATIONS	0.000	1,011,000	242,034	310,470	120,000	500	65,575	-	\$ 1,749,579
809 DISTRICT ALLOCATIONS	1.813	5,677,760	397,694	4,511,832	347,957	232,340	8,333,308	(16,303,276)	\$ 3,197,615
LEVEL TOTAL	1.813	6,688,760	639,728	4,822,302	467,957	232,840	8,398,883	(16,303,276)	\$ 4,947,194
OTHER OPERATIONAL UNITS									
970 SOMBRERO MARSH BUILDING	0.000	-	-	-	4,608	-	4,364	-	\$ 8,972
971 EDUCATION CENTER BUILDING	4.000	206,065	74,476	-	29,734	-	138,001	500	\$ 448,776
973 MAPLETON EARLY CHILDHOOD CENTER	4.506	209,274	78,916	-	5,843	-	21,144	-	\$ 315,177
975 HALYCON BUILDING	0.375	16,072	6,282	-	10,528	-	10,334	-	\$ 43,216
LEVEL TOTAL	8.881	431,411	159,674	-	50,713	-	173,843	500	\$ 816,141
GRAND TOTAL	2,879.180	\$ 228,877,087	\$ 70,245,724	\$ 6,851,630	\$ 6,281,626	\$ 2,306,533	\$ 19,303,830	\$ (16,110,183)	\$ 317,756,247

PERA On-Behalf Fund

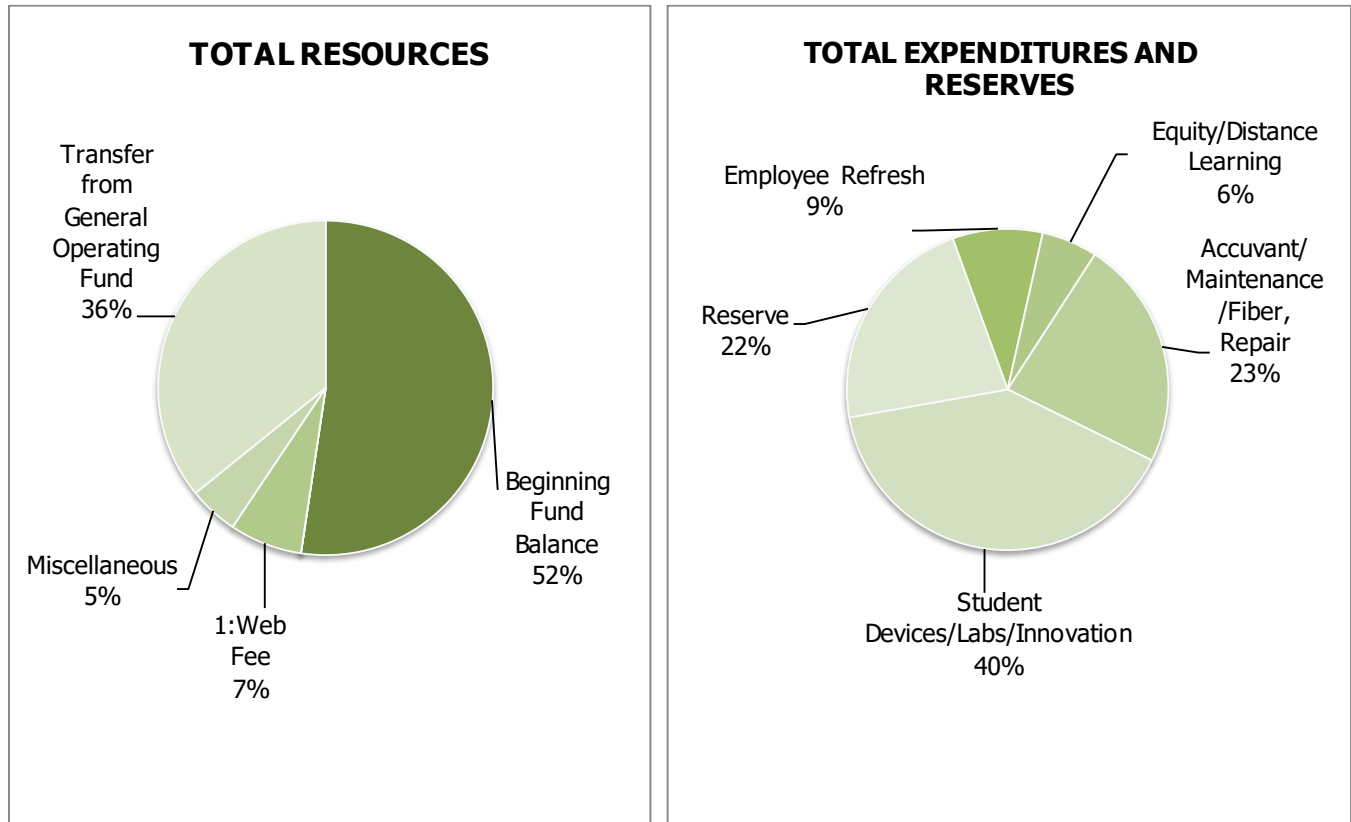
As a component of Senate Bill 18-200, the state is required to make a direct on-behalf payment of \$225.0 million to Colorado PERA each year. The payment is allocated based on the proportionate amount of annual payroll to the School Division Trust Fund, State Division Trust Fund, Judicial Division Trust Fund, and Denver Public Schools Division Trust Fund. Generally accepted accounting principles require the district to report its proportionate share of on-behalf payments as both a revenue and expenditure. Because on-behalf payments have no financial impact on district operations, the revenues and expenditures have been recorded in a new stand-alone fund, so as to not distort ongoing district activities. Because the necessary calculations are not provided to the district by Colorado PERA until after year end, budgeted amounts represent a conservative estimate based on prior year data.

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET	PROJECTED BUDGET*		
						2020-21	2021-22	2022-23
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE:								
PERA On-Behalf Payments	\$ -	\$ -	\$ -	\$ 6,055,941	\$ 7,000,000	\$ 7,100,000	\$ 7,200,000	\$ 7,300,000
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ 6,055,941	\$ 7,000,000	\$ 7,100,000	\$ 7,200,000	\$ 7,300,000
TOTAL RESOURCES	\$ -	\$ -	\$ -	\$ 6,055,941	\$ 7,000,000	\$ 7,100,000	\$ 7,200,000	\$ 7,300,000
EXPENDITURES:								
PERA On-Behalf Payments	\$ -	\$ -	\$ -	\$ 6,055,941	\$ 7,000,000	\$ 7,100,000	\$ 7,200,000	\$ 7,300,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 6,055,941	\$ 7,000,000	\$ 7,100,000	\$ 7,200,000	\$ 7,300,000
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ 6,055,941	\$ 7,000,000	\$ 7,100,000	\$ 7,200,000	\$ 7,300,000
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

*Projections are based on an estimate of the district's proportionate share of the State's on-behalf payment made to Colorado PERA in subsequent years.

Technology Fund

The Technology Fund was established for digital device procurement, software updates, and technical support. The program maintains technologies by bi-annual allocations to each school based on student counts. The allocations are used to purchase Chromebooks, tablets, desktops, laptops, projectors, large screen TVs, document cameras, and other technology for use in the classroom and administrative functions. The estimated carryover amounts are for projects that span multiple years. Current year funding includes revenues from the Federal E-Rate reimbursement program, Fiber, LiveWire and the 1:Web Program. The General Operating Fund transfer has decreased to account for the moving of personnel and classroom software out of the Technology Fund and into the General Operating Fund. Timing of equipment purchases affect the carryover balance in this fund.



Technology Fund (continued)

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET	PROJECTED BUDGET*		
						2020-21	2021-22	2022-23
BEGINNING FUND BALANCE	\$ 1,799,130	\$ 2,304,185	\$ 2,381,340	\$ 2,197,175	\$ 2,307,552	\$ 1,706,552	\$ 772,009	\$ 703,266
REVENUE:								
Miscellaneous Local	\$ 344,537	\$ 397,751	\$ 134,945	\$ 253,298	\$ 211,024	\$ 215,033	\$ 219,549	\$ 224,379
1:Web Fee	-	35,929	57,912	170,418	309,153	289,840	411,001	484,540
Transfer from General Operating Fund	1,638,795	1,637,089	1,857,137	1,704,966	1,579,097	1,609,100	1,642,891	1,679,035
TOTAL REVENUE	\$ 1,983,332	\$ 2,070,769	\$ 2,049,994	\$ 2,128,682	\$ 2,099,274	\$ 2,113,973	\$ 2,273,441	\$ 2,387,954
TOTAL RESOURCES	\$ 3,782,462	\$ 4,374,954	\$ 4,431,334	\$ 4,325,857	\$ 4,406,826	\$ 3,820,525	\$ 3,045,450	\$ 3,091,220
EXPENDITURES:								
Personnel	\$ 31,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	223,947	-	-	-	-	-	-	-
Supplies	139,826	-	-	-	-	-	-	-
Equipment	1,083,259	-	-	-	-	-	-	-
Employee Devices/Professional Dev.	-	363,255	576,147	309,322	315,000	320,985	327,726	334,936
Equity	-	-	85,885	158,694	195,000	197,297	200,055	203,543
Maintenance	-	439,047	409,319	375,331	803,980	608,661	621,444	635,116
Classroom Software	-	249,597	163,041	138,054	-	-	-	-
Student Devices/Labs/Innovation	-	941,715	999,767	1,036,904	1,386,294	1,921,573	1,192,959	1,213,026
TOTAL EXPENDITURES	\$ 1,478,277	\$ 1,993,614	\$ 2,234,159	\$ 2,018,305	\$ 2,700,274	\$ 3,048,516	\$ 2,342,184	\$ 2,386,621
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 81,008	\$ 81,008	\$ 70,266	\$ 71,599
GAAP RESERVES	-	-	-	-	691,000	691,000	633,000	633,000
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 772,008	\$ 772,009	\$ 703,266	\$ 704,599
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 1,478,277	\$ 1,993,614	\$ 2,234,159	\$ 2,018,305	\$ 3,472,282	\$ 3,820,525	\$ 3,045,450	\$ 3,091,220
ENDING BALANCE	\$ 2,304,185	\$ 2,381,340	\$ 2,197,175	\$ 2,307,552	\$ 934,544	\$ -	\$ -	\$ -

*Projections are calculated based on the Denver-Lakewood-Aurora CPI.
Note: Beginning in FY17 Expenditures are displayed by program.

Athletics Fund

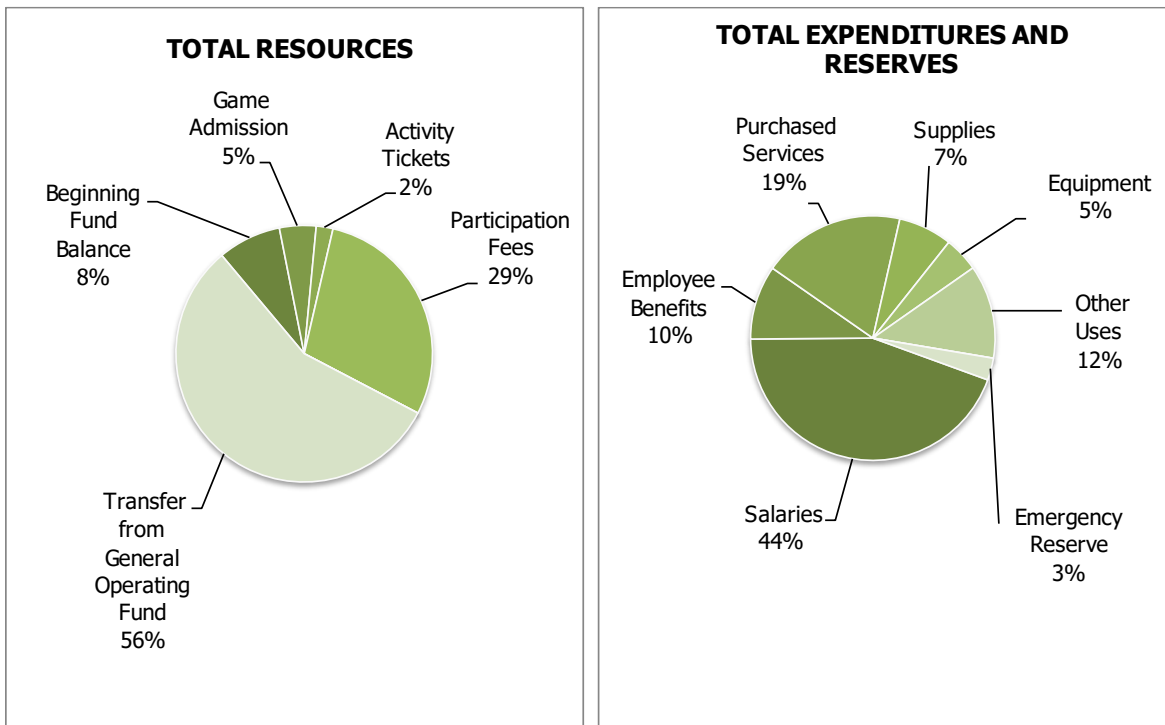
The Revised Budget includes step, COLA, and PERA increases. The budget reflects an ongoing decrease in the transfer amount from the General Operating Fund of \$151K to reflect moving an administrative position and additional extra duty contracts to the General Fund as well as an offset to the increase in participation fee revenue collection. All Charter School athletic program expenditures are reflected in the Charter School Fund.

Middle Level

- 13 middle schools offer interscholastic sports and intramural sports;
- 8 interscholastic sports are offered: football, girls basketball, boys basketball, co-ed wrestling, girls volleyball, co-ed track, and co-ed cross country;
- 235 interscholastic coaches in middle level programs;
- The average cost of a middle level coach is \$2,745 per season;
- Participation numbers are at 57 percent of total middle school students for interscholastic sports (8th grade), and intramurals. This statistic may include individuals that participate in more than one sport.

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 69 per high school (except Nederland with 19 coaches);
- State tournament expenses are paid from the building activity account;
- \$100K per year is spent on facility rental (swim pools, arenas, softball fields, golf courses);
- The average cost of a coach is \$3,537 per season;
- Participation numbers are at 40 percent of total high school students. This statistic may include individuals that participate in more than one sport;
- 56% 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.



Athletics Fund (continued)

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET	PROJECTED BUDGET*		
						2020-21	2021-22	2022-23
BEGINNING FUND BALANCE	\$ 114,675	\$ 267,137	\$ 423,047	\$ 485,249	\$ 274,411	\$ 99,900	\$ 96,466	\$ 97,568
REVENUE:								
Game Admission	\$ 170,286	\$ 180,975	\$ 175,209	\$ 156,238	\$ 158,250	\$ 158,250	\$ 158,250	\$ 158,250
Activity Tickets	91,907	72,705	88,090	76,511	72,460	72,460	72,460	72,460
Participation Fees	989,080	1,020,734	1,003,991	1,013,829	996,504	1,016,504	1,016,504	1,016,504
Transfer from General Operating Fund	2,004,320	2,000,870	2,016,328	2,070,254	1,928,255	1,964,892	2,006,155	2,050,290
TOTAL REVENUE	\$ 3,255,593	\$ 3,275,284	\$ 3,283,618	\$ 3,316,832	\$ 3,155,469	\$ 3,212,106	\$ 3,253,369	\$ 3,297,504
TOTAL RESOURCES	\$ 3,370,268	\$ 3,542,421	\$ 3,706,665	\$ 3,802,081	\$ 3,429,880	\$ 3,312,006	\$ 3,349,835	\$ 3,395,072
EXPENDITURES:								
Personnel	\$ 1,832,429	\$ 1,884,768	\$ 1,904,927	\$ 1,934,087	\$ 1,856,400	\$ 1,806,878	\$ 1,873,406	\$ 1,923,579
Purchased Services	528,914	532,187	699,365	750,453	647,352	606,735	597,549	593,606
Supplies	192,193	145,378	180,057	282,943	244,260	248,901	244,128	244,499
Equipment	123,766	141,119	83,060	194,650	157,722	160,719	156,639	155,585
Other Uses	425,829	415,922	354,007	365,537	424,246	392,307	380,545	378,917
TOTAL EXPENDITURES	\$ 3,103,131	\$ 3,119,374	\$ 3,221,416	\$ 3,527,670	\$ 3,329,980	\$ 3,215,540	\$ 3,252,267	\$ 3,296,186
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 99,900	\$ 96,466	\$ 97,568	\$ 98,886
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 3,103,131	\$ 3,119,374	\$ 3,221,416	\$ 3,527,670	\$ 3,429,880	\$ 3,312,006	\$ 3,349,835	\$ 3,395,072
ENDING BALANCE	\$ 267,137	\$ 423,047	\$ 485,249	\$ 274,411	\$ -	\$ -	\$ -	\$ -

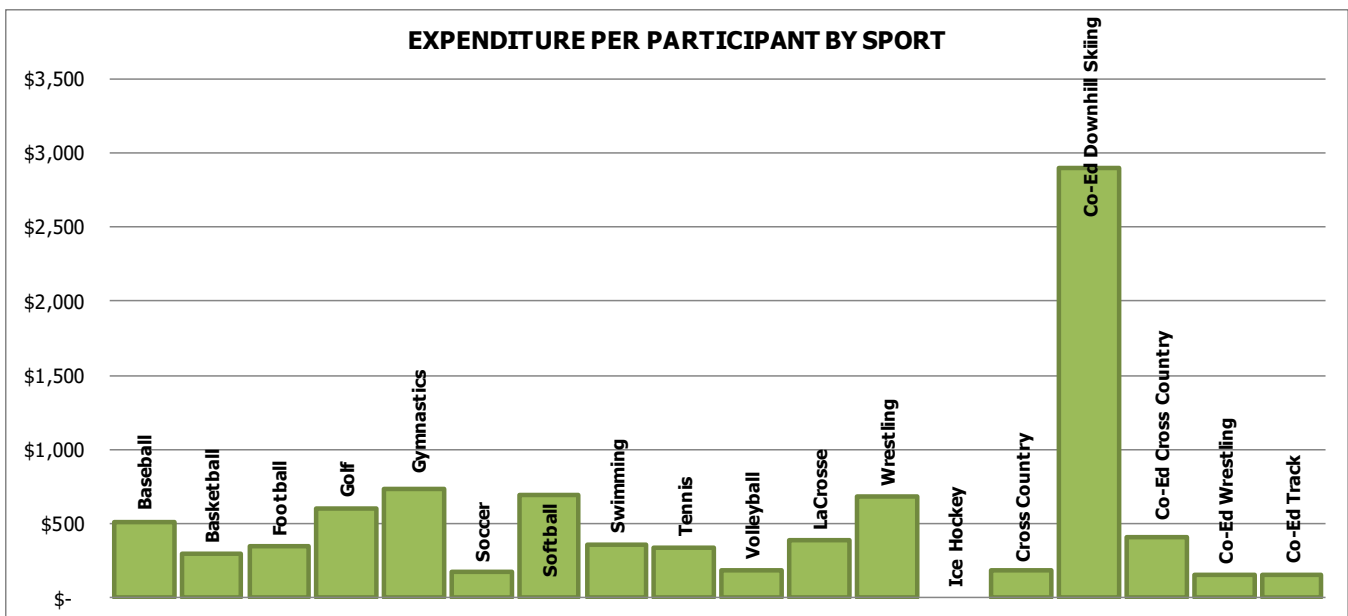
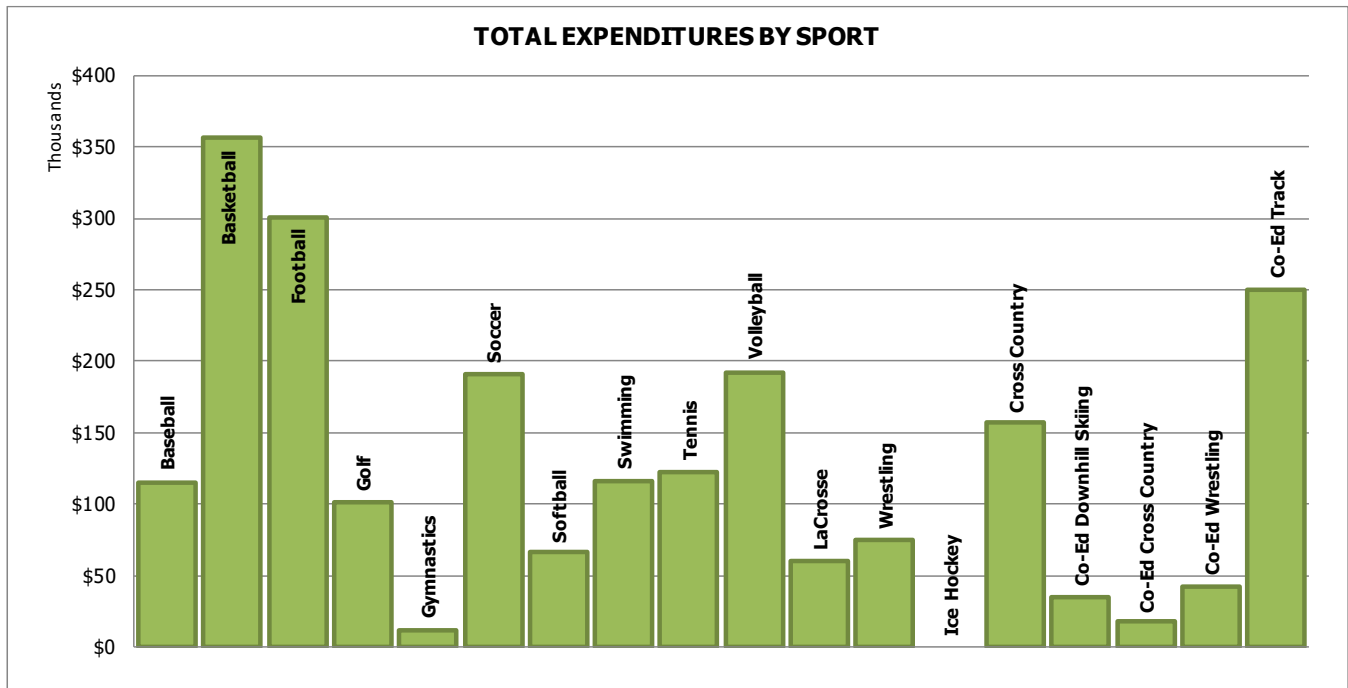
*Projections are calculated based on the Denver-Lakewood-Aurora CPI.



Athletics Fund (continued)

SPORT	EST. # PARTICIPANTS			COST/ PARTIC.	BUDGETED AMOUNT							
	BOYS	GIRLS	TOTAL		BOYS	GIRLS	TOTAL					
REGULAR SPORTS												
Baseball	225	-	225	\$	510	\$	114,652	\$	-	\$	114,652	
Basketball	690	522	1,212		294		191,562		164,584		356,146	
Football	868	-	868		347		300,983		-		300,983	
Golf	85	82	167		606		54,414		46,800		101,214	
Gymnastics	-	16	16		739		-		11,820		11,820	
Soccer	618	502	1,120		170		88,661		102,273		190,934	
Softball	-	96	96		690		-		66,203		66,203	
Swimming	104	221	325		358		47,272		69,150		116,422	
Tennis	169	190	359		342		59,410		63,431		122,841	
Volleyball	-	1,065	1,065		181		-		192,346		192,346	
LaCrosse	123	33	156		385		54,663		5,425		60,088	
Wrestling	109	-	109		686		74,757		-		74,757	
Ice Hockey	26	-	26		-		-		-		-	
TOTAL	3,017	2,727	5,744	\$	297		\$	986,374	\$	722,032	\$	1,708,406
COED SPORTS												
Cross Country	466	401	867	\$	182		\$	78,732	\$	78,732	\$	157,463
Alpine Skiing	8	4	12		2,897			78,732		17,379		34,758
Co-Ed Cross Country	17	27	44		405			17,379		8,921		17,841
Co-Ed Wrestling	252	18	270		156			8,921		21,050		42,099
Co-Ed Track	903	683	1,586		157			21,050		126,177		249,570
TOTAL	1,646	1,133	2,779	\$	181		\$	252,257	\$	249,474	\$	501,731
GENERAL												
CoCurricular/Other							\$	537,355	\$	537,355	\$	1,119,843
Emergency Reserves								49,950		49,950		99,900
TOTAL							\$	587,305	\$	587,305	\$	1,219,743
TOTALS	4,663	3,860	8,523				\$	1,825,936	\$	1,558,811	\$	3,429,880

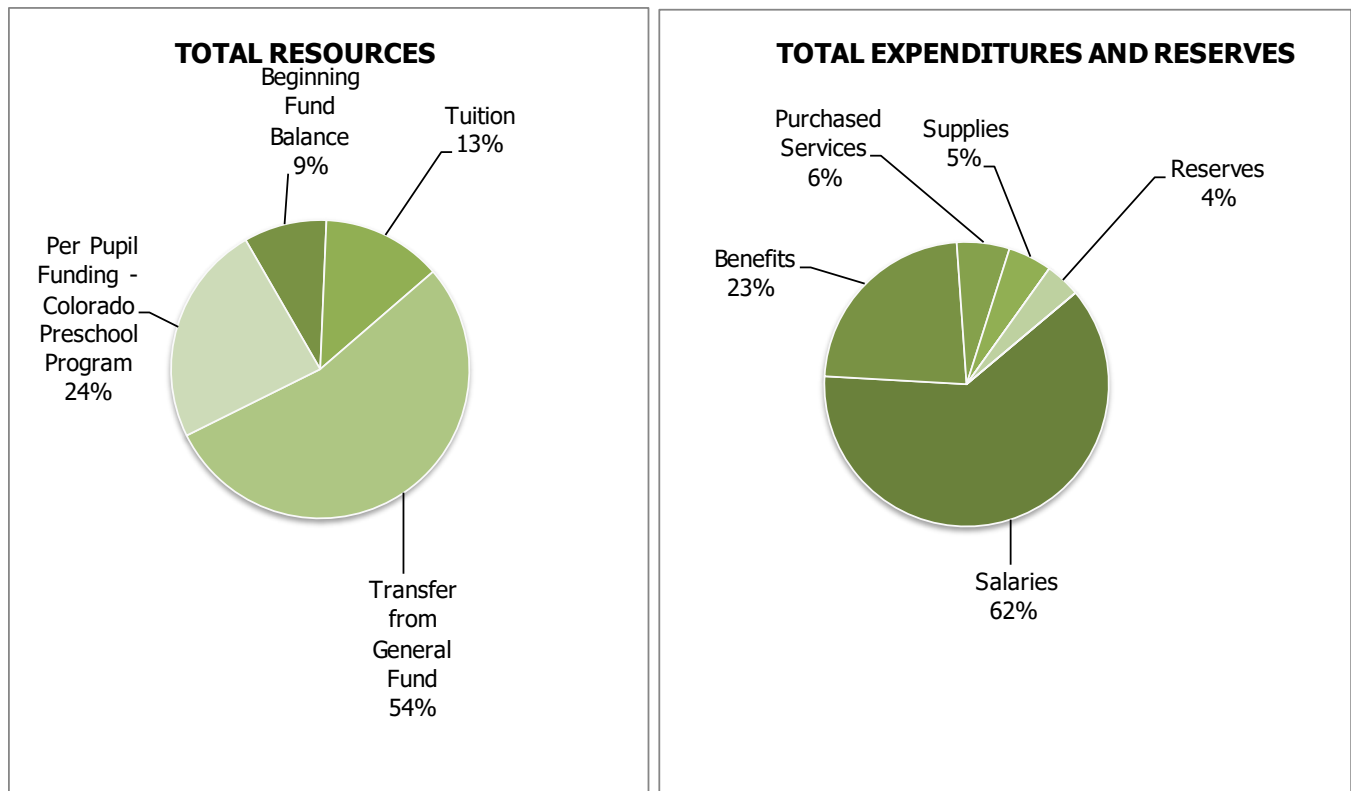
Athletics Fund (continued)



Preschool Fund

The Preschool Fund includes a total of 75 sessions of preschool in 20 elementary schools and the Mapleton Early Childhood Center. A reduced tuition rate allows parents to request enrollment for a scholarship rate of \$200 per month for four half-days of preschool, for a nine month schedule. Full tuition rates are \$400 a month with a schedule of four half-days per week. In addition, the Early Childhood Education program offers a Preschool Enrichment Program (PEP) for an extended half-day at \$495 per month and a full-day, five day a week program for \$1,100 a month, for a nine month schedule. The Preschool Enrichment Program is only offered at Mapleton Early Childhood Center. The Community Montessori tuition rates are as follows: for a five day a week, half-day program, the rate is \$594 per month, with an extended half-day option available for an additional \$403.

The Colorado Preschool Program was combined with the Preschool Fund beginning with the 2018-19 fiscal year. Funding for the 2019-20 Colorado Preschool Program and the Early Childhood At-Risk Enhancement (ECARES), which is part of the Colorado Preschool Program, serves half-day and full-day preschool. BVSD is expecting an allocation of 477 slots (238.5 FTE) for preschool in which 104 slots have been identified for community child care centers. Colorado Preschool Program is a no-cost preschool program for eligible families that supports students who have identified risk factors that can impact school success and/or may lead to achievement gaps.



Preschool Fund (continued)

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET	PROJECTED BUDGET*		
						2020-21	2021-22	2022-23
BEGINNING FUND BALANCE	\$ 229,796	\$ 447,346	\$ 595,499	\$ 525,333	\$ 803,233	\$ 354,762	\$ 238,276	\$ 239,670
REVENUE:								
Transfer from General Operating Fund	\$ 3,649,225	\$ 3,818,922	\$ 4,129,168	\$ 4,539,443	\$ 4,573,626	\$ 4,660,525	\$ 4,758,396	\$ 4,863,081
Per Pupil Funding - Colorado Preschool Program	-	-	1,764,210	2,123,547	2,009,363	2,047,541	2,090,539	2,136,531
Tuition	1,515,811	1,496,141	1,434,535	1,443,540	1,145,598	1,167,364	1,191,879	1,218,100
TOTAL REVENUE	\$ 5,165,036	\$ 5,315,063	\$ 7,327,913	\$ 8,106,530	\$ 7,728,587	\$ 7,875,430	\$ 8,040,814	\$ 8,217,712
TOTAL RESOURCES	\$ 5,394,832	\$ 5,762,409	\$ 7,923,412	\$ 8,631,863	\$ 8,531,820	\$ 8,230,192	\$ 8,279,090	\$ 8,457,382
EXPENDITURES:								
Personnel	\$ 4,736,790	\$ 4,898,212	\$ 6,431,976	\$ 6,655,027	\$ 7,128,065	\$ 6,922,992	\$ 6,948,049	\$ 7,097,171
Purchased Services	69,952	148,016	451,816	465,936	521,671	531,583	542,746	554,686
Supplies	127,954	263,884	161,969	214,203	436,147	444,434	453,767	463,750
Property and Equipment	2,863	63,986	44,377	40,920	25,000	25,475	26,010	26,582
Other Uses of Funds	9,927	11,077	261,601	397,506	17,700	18,036	18,415	18,820
TOTAL EXPENDITURES	\$ 4,947,486	\$ 5,385,175	\$ 7,351,739	\$ 7,773,592	\$ 8,128,583	\$ 7,942,520	\$ 7,988,987	\$ 8,161,009
RESERVES:								
Emergency Reserves	\$ -	\$ -	\$ -	\$ -	\$ 243,856	\$ 238,276	\$ 239,670	\$ 244,830
Identified Commitment	-	-	-	-	110,906	-	-	-
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 354,762	\$ 238,276	\$ 239,670	\$ 244,830
TRANSFERS:								
To Risk Management Fund	\$ -	\$ -	\$ 34,217	\$ 38,470	\$ 36,331	\$ 37,021	\$ 37,798	\$ 38,630
To Capital Reserve Fund	-	-	12,123	16,568	12,144	12,375	12,635	12,913
TOTAL TRANSFERS	\$ -	\$ -	\$ 46,340	\$ 55,038	\$ 48,475	\$ 49,396	\$ 50,433	\$ 51,543
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 4,947,486	\$ 5,385,175	\$ 7,398,079	\$ 7,828,630	\$ 8,531,820	\$ 8,230,192	\$ 8,279,090	\$ 8,457,382
ENDING BALANCE	\$ 447,346	\$ 377,234	\$ 525,333	\$ 803,233	\$ -	\$ -	\$ -	\$ -

*Projections are calculated based on the Denver-Lakewood-Aurora CPI.



Colorado Preschool Program Fund

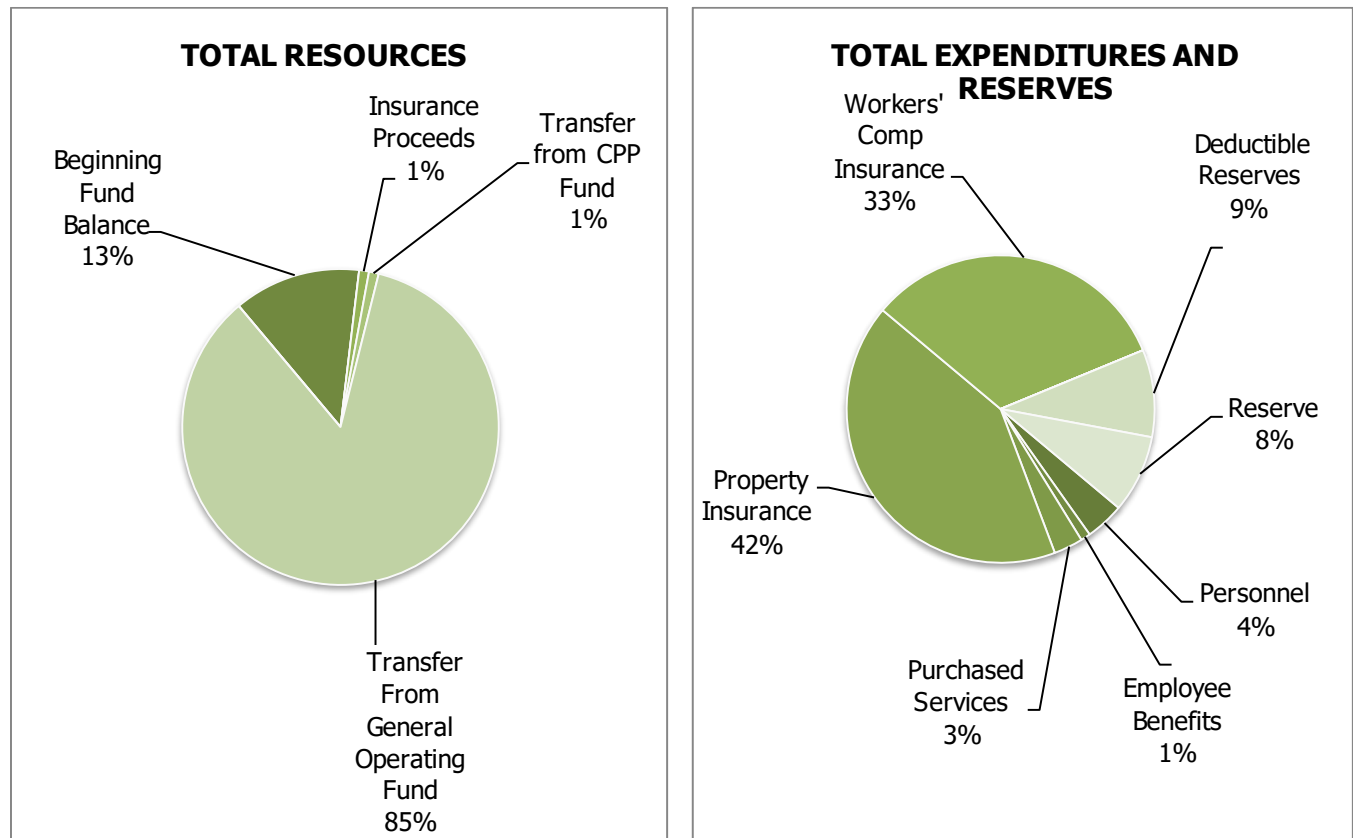
Funding for both preschool and kindergarten children are served with the CPP/ECARES funds. Beginning 2018-19 all activities relating to the Colorado Preschool Program Fund have been moved to the Preschool Fund.

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 81,818	\$ 252,147	\$ 218,264	\$ -	\$ -
REVENUE:					
Transfer from General Operating Fund	\$ 1,801,018	\$ 1,709,108	\$ 1,764,210	\$ -	\$ -
TOTAL REVENUE	\$ 1,801,018	\$ 1,709,108	\$ 1,764,210	\$ -	\$ -
TOTAL RESOURCES	\$ 1,882,836	\$ 1,961,255	\$ 1,982,474	\$ -	\$ -
EXPENDITURES:					
Personnel	\$ 1,013,103	\$ 1,020,255	\$ 1,217,373	\$ -	\$ -
Purchased Services	322,865	299,855	398,081	-	-
Supplies	10,599	49,435	48,523	-	-
Property and Equipment	-	54,516	15,000	-	-
Other Uses of Funds	244,868	272,590	257,157	-	-
TOTAL EXPENDITURES	\$ 1,591,435	\$ 1,696,651	\$ 1,936,134	\$ -	\$ -
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS:					
To Risk Management Fund	\$ 28,388	\$ 34,217	\$ 34,217	\$ -	\$ -
To Capital Reserve Fund	10,866	12,123	12,123	-	-
TOTAL TRANSFERS	\$ 39,254	\$ 46,340	\$ 46,340	\$ -	\$ -
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 1,630,689	\$ 1,742,991	\$ 1,982,474	\$ -	\$ -
ENDING BALANCE	\$ 252,147	\$ 218,264	\$ -	\$ -	\$ -



Risk Management Fund

Major costs in this fund are contributions for property, liability and workers' compensation insurance, and premiums for flood insurance. For each of these programs, the district participates in self-insurance pools. The annual premium contributions (to the pools) are based on the district's claims history. Workers' compensation premiums tend to fluctuate at a higher rate each year based on claims history, which in turn impacts the required transfer from the General Fund. The fund includes a contingency reserve to better manage these fluctuations in future years.



Risk Management Fund (continued)

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET	PROJECTED BUDGET*		
						2020-21	2021-22	2022-23
BEGINNING FUND BALANCE	\$ 438,042	\$ 276,240	\$ 160,229	\$ 640,179	\$ 715,031	\$ 444,890	\$ 155,378	\$ 153,137
REVENUE:								
Miscellaneous Local	\$ 7,310	\$ 2,877	\$ 9,987	\$ 7,754	\$ 5,530	\$ 5,635	\$ 5,753	\$ 5,880
Insurance Proceeds	222,511	109,068	217,309	92,367	50,000	50,000	50,000	50,000
Transfer from Preschool Fund	28,388	34,217	34,217	38,470	36,331	37,021	37,798	38,630
Transfer from General Operating Fund	3,366,687	4,362,462	4,429,028	4,315,896	4,615,896	4,797,112	5,008,787	5,579,034
TOTAL REVENUE	\$ 3,624,896	\$ 4,508,624	\$ 4,690,541	\$ 4,454,487	\$ 4,707,757	\$ 4,889,768	\$ 5,102,338	\$ 5,673,544
TOTAL RESOURCES	\$ 4,062,938	\$ 4,784,864	\$ 4,850,770	\$ 5,094,666	\$ 5,422,788	\$ 5,334,658	\$ 5,257,716	\$ 5,826,681
EXPENDITURES:								
Personnel	\$ 267,130	\$ 301,082	\$ 320,619	\$ 257,003	\$ 280,545	\$ 285,875	\$ 291,878	\$ 298,299
Purchased Services	255,403	129,011	148,522	167,612	175,000	178,325	182,070	186,106
Property Insurance	1,030,866	1,062,737	1,128,117	1,418,453	2,249,353	2,429,301	2,480,316	2,298,839
Workers' Comp Insurance	2,036,382	2,661,472	2,336,132	1,975,993	1,760,000	1,772,779	1,627,315	2,350,728
Supplies	6,781	277	22,210	3,266	10,000	10,000	10,000	10,000
Other Objects	429	49	694	50	3,000	3,000	3,000	3,000
Insurance Claims	41,363	-	-	-	-	-	-	-
Deductible Reserves	148,344	470,007	254,297	557,258	500,000	500,000	510,000	510,000
TOTAL EXPENDITURES	\$ 3,786,698	\$ 4,624,635	\$ 4,210,591	\$ 4,379,635	\$ 4,977,898	\$ 5,179,280	\$ 5,104,579	\$ 5,656,972
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 148,000	\$ 155,378	\$ 153,137	\$ 169,709
CONTINGENCY RESERVE	-	-	-	-	296,890	-	-	-
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 444,890	\$ 155,378	\$ 153,137	\$ 169,709
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 3,786,698	\$ 4,624,635	\$ 4,210,591	\$ 4,379,635	\$ 5,422,788	\$ 5,334,658	\$ 5,257,716	\$ 5,826,681
ENDING BALANCE	\$ 276,240	\$ 160,229	\$ 640,179	\$ 715,031	\$ -	\$ -	\$ -	\$ -

*Projections are calculated based on the Denver-Lakewood-Aurora CPI.



Community Schools Fund

The Community Schools Fund provides the community with educational and enrichment opportunities through extended use of BVSD facilities. The Community Schools Program is self-supporting, utilizing program tuition and facility use fees for operational expenses. Fiscal year 19-20 includes a transfer to the General Operating Fund of \$150,000, a transfer to the Capital Reserve Fund of \$85,000, plus increases in salaries which include a COLA increase of 2.7 percent, annual step increases and rising health insurance costs. For the 19-20 fiscal year, revenues from all programs are projected to decline 33 percent due to the loss of the Kindergarten Enrichment Program.

Fields	Price/Hr	Stadium/Artificial Turf Fields	Price/Hr
Youth and Senior Rate	\$29.00	Youth and Senior Rate	\$60.00
Adult Rate	\$57.00	Adult Rate	\$128.00
Commercial Rate	\$89.00	Commercial Rate	\$145.00

Classrooms	Price/Hr	Kitchens	Price/Hr
Youth and Senior Rate	\$19.00	Youth and Senior Rate	\$30.00
Adult Rate	\$24.00	Adult Rate	\$30.00
Commercial Rate	\$39.00	Commercial Rate	\$30.00

Parking Lots	Price/Hr	Gyms	Price Range/Hr
Youth and Senior Rate	\$40.00	Youth and Senior Rate	\$25.00 \$40.00
Adult Rate	\$50.00	Adult Rate	\$42.00 \$69.00
Commercial Rate	\$65.00	Commercial Rate	\$71.00 \$115.00

Multi-Purpose Rooms	Price Range/Hr	Auditoriums	Price Range/Hr
Youth and Senior Rate	\$22.00 \$37.00	Youth and Senior Rate	\$26.00 \$43.00
Adult Rate	\$32.00 \$63.00	Adult Rate	\$37.00 \$56.00
Commercial Rate	\$51.00 \$108.00	Commercial Rate	\$61.00 \$108.00

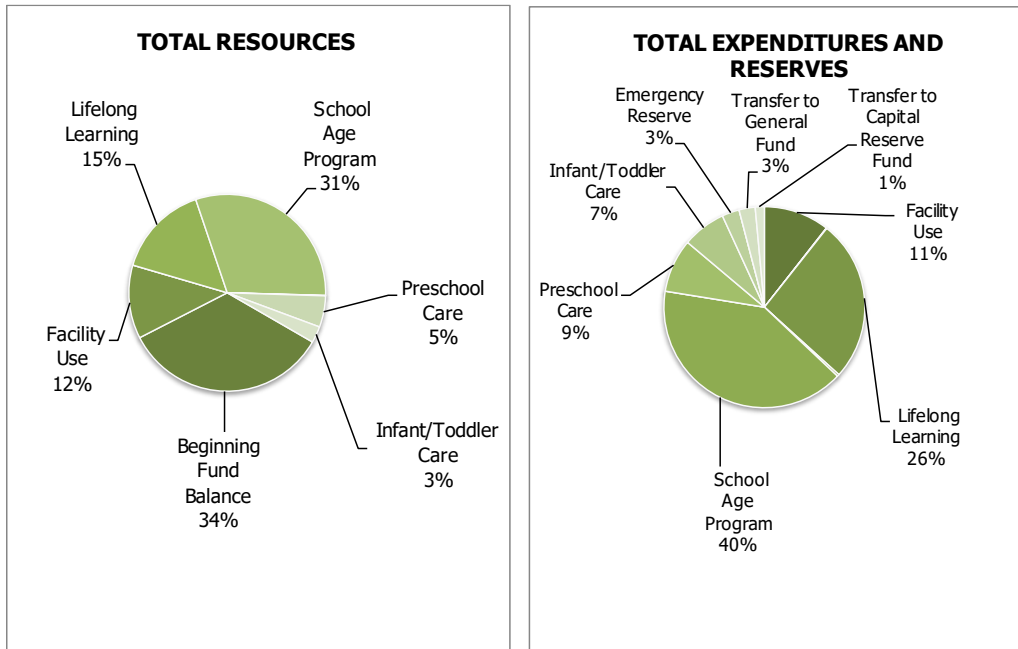
MONTHLY TUITION RATES

SAC Program – After Tuition Rates	Tuition Rates – K-8 Schools
4 - 5 days/week	\$445.00 \$378.00
1 - 3 days/week	\$305.00 \$278.00

Preschool Care Program	Tuition Rates 172 Days	Tuition Rates 182 Days
Color Me Smart Preschool - 5 half day sessions	\$485.00	\$520.00
Preschool Enrichment - 5 half day sessions	\$585.00	\$620.00
Preschool Enrichment - 4 half day sessions	\$495.00	n/a

Infant/Toddler Program	Care	Tuition Rates
Infant/Toddler I – Full-time Care		\$1,600.00
Toddler II – Full-time Care		\$1,550.00

Community Schools Fund (continued)

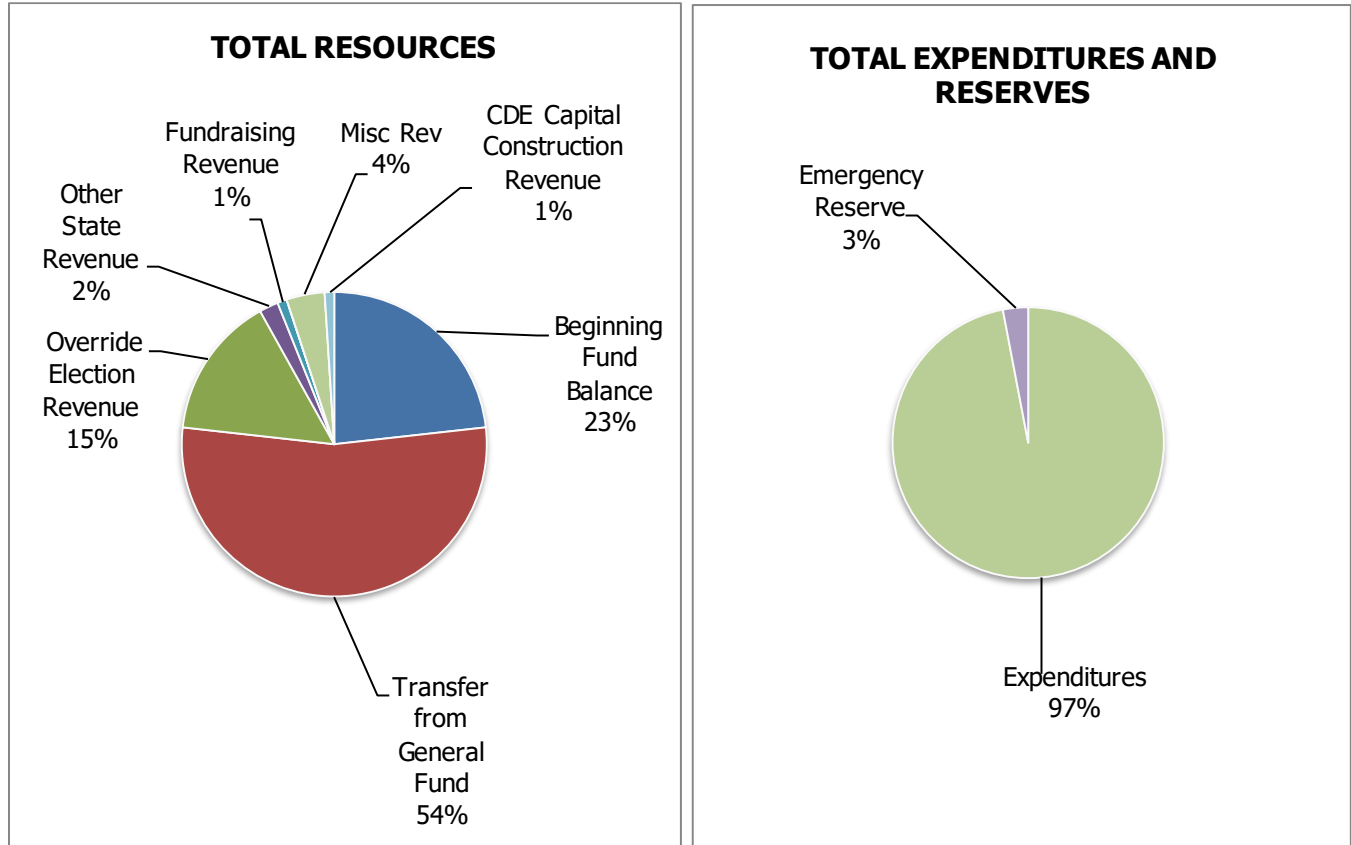


	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET	PROJECTED BUDGET*		
						2020-21	2021-22	2022-23
BEGINNING FUND BALANCE	\$ 2,030,541	\$ 2,144,604	\$ 3,370,524	\$ 3,660,653	\$ 3,008,827	\$ 3,197,759	\$ 3,420,655	\$ 3,630,534
REVENUE:								
Facility Use	\$ 990,267	\$ 1,086,837	\$ 1,061,712	\$ 1,063,710	\$ 1,065,000	\$ 1,086,300	\$ 1,109,112	\$ 1,133,512
Kindergarten Enrichment	2,934,110	3,324,927	3,484,322	3,385,424	-	-	-	-
Lifelong Learning	1,411,617	1,452,040	1,343,632	1,332,900	1,347,000	1,347,000	1,360,470	1,374,075
School Age Program	2,188,864	2,420,266	2,602,690	2,539,043	2,700,000	2,754,000	2,809,080	2,865,262
Community Connections: A Student Resource Guide	20,117	11,078	9,430	7,313	6,000	6,000	6,000	6,000
Preschool Care	-	-	121,140	213,228	453,830	337,830	344,924	352,512
Infant/Toddler Care	-	-	-	117,906	236,800	241,536	246,608	252,033
TOTAL REVENUE	\$ 7,544,975	\$ 8,295,148	\$ 8,622,926	\$ 8,659,524	\$ 5,808,630	\$ 5,772,666	\$ 5,876,194	\$ 5,983,394
TOTAL RESOURCES	\$ 9,575,516	\$ 10,439,752	\$ 11,993,450	\$ 12,320,177	\$ 8,817,457	\$ 8,970,425	\$ 9,296,849	\$ 9,613,928
EXPENDITURES:								
Facility Use	\$ 411,012	\$ 408,977	\$ 444,208	\$ 452,984	\$ 611,134	\$ 622,746	\$ 635,824	\$ 649,812
Kindergarten Enrichment	2,386,949	2,400,898	2,492,992	2,585,214	5,000	-	-	-
Lifelong Learning	1,225,450	1,292,660	1,351,197	1,342,074	1,506,355	1,534,976	1,567,210	1,601,689
Community Connections -A Student Resource Guide	40,591	12,505	13,701	14,468	19,362	19,730	20,144	20,587
School Age Program	1,768,355	1,751,432	1,900,440	1,928,326	2,341,654	2,386,145	2,436,254	2,489,852
Preschool Care	-	-	95,985	210,060	496,679	421,123	429,967	439,426
Infant/Toddler Care	-	-	-	308,996	404,514	412,200	420,856	430,115
TOTAL EXPENDITURES	\$ 5,832,357	\$ 5,866,472	\$ 6,298,523	\$ 6,842,122	\$ 5,384,698	\$ 5,396,920	\$ 5,510,255	\$ 5,631,481
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 161,541	\$ 161,908	\$ 165,308	\$ 168,944
TRANSFERS:								
To General Operating Fund	\$ 1,598,555	\$ 1,202,756	\$ 1,034,274	\$ 1,069,228	\$ 150,000	\$ 152,850	\$ 156,060	\$ 159,493
To Capital Reserve Fund	-	-	1,000,000	1,400,000	85,000	-	-	-
TOTAL TRANSFERS	\$ 1,598,555	\$ 1,202,756	\$ 2,034,274	\$ 2,469,228	\$ 235,000	\$ 152,850	\$ 156,060	\$ 159,493
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 7,430,912	\$ 7,069,228	\$ 8,332,797	\$ 9,311,350	\$ 5,781,239	\$ 5,711,678	\$ 5,831,623	\$ 5,959,918
ENDING BALANCE	\$ 2,144,604	\$ 3,370,524	\$ 3,660,653	\$ 3,008,827	\$ 3,036,218	\$ 3,258,747	\$ 3,465,226	\$ 3,654,010

*Projections are calculated based on the Denver-Lakewood-Aurora CPI.

Charter School Fund

Funding for charter schools is based on contract agreements between the individual schools and BVSD. The funded pupil count at all five charters, Justice High, Summit Middle School, Horizons K-8, Boulder Prep, and Peak to Peak K-12 are all expected to have fluctuations in funded FTE from the Funded 2018-19 count. Summit Middle School has budgeted for one more student FTE, Boulder Prep has 6.5 additional students, and Justice High an additional 0.5 student FTE. Fluctuations in both Horizons K-8 (15.1) and Peak to Peak (30.2) from prior years are due to the rollout of full-day kindergarten. Related fund transfers and district purchased services have been adjusted to reflect changes in student enrollment. Charter fund financials are completed by individual schools.



Charter School Fund (continued)

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET	PROJECTED BUDGET*		
						2020-21	2021-22	2022-23
BEGINNING BALANCE	\$ 5,928,093	\$ 5,239,170	\$ 6,194,576	\$ 6,577,311	\$ 8,609,908	\$ 8,812,466	\$ 9,018,873	\$ 9,229,613
REVENUE:								
Per-Pupil Funding:	\$ 16,577,948	\$ 16,841,470	\$ 17,135,233	\$ 18,576,193	\$ 19,764,189	\$ 20,139,709	\$ 20,562,643	\$ 21,015,022
Override Election Revenue	5,140,766	5,189,821	5,286,068	5,519,990	5,574,994	5,680,919	5,800,218	5,927,824
Other State Revenue	520,737	479,899	485,794	512,276	574,756	585,676	597,974	611,127
Fundraising Revenue	16,852	44,896	63,305	414,776	424,465	432,530	441,613	451,328
Loan Proceeds	-	1,210,000	-	-	-	-	-	-
District Capital Contribution	-	50,000	-	-	-	-	-	-
Athletic Fees	18,758	17,640	16,675	17,050	16,500	16,814	17,167	17,545
Instructional Fees	57,648	57,099	53,081	30,541	25,000	25,475	26,010	26,582
Miscellaneous Revenue	2,390,236	2,455,963	1,786,588	2,634,722	1,496,328	1,524,758	1,556,778	1,591,027
CDE Capital Construction	503,296	539,057	503,788	584,498	549,368	559,806	571,562	584,136
TOTAL REVENUES	\$ 25,226,241	\$ 26,885,845	\$ 25,330,532	\$ 28,290,046	\$ 28,425,600	\$ 28,965,687	\$ 29,573,965	\$ 30,224,591
TOTAL RESOURCES	\$ 31,154,334	\$ 32,125,015	\$ 31,525,108	\$ 34,867,357	\$ 37,035,508	\$ 37,778,153	\$ 38,592,838	\$ 39,454,204
TOTAL EXPENDITURES	\$ 25,915,164	\$ 25,930,439	\$ 24,947,797	\$ 26,257,449	\$ 28,223,042	\$ 28,759,280	\$ 29,363,225	\$ 29,709,216
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 840,034	\$ 862,778	\$ 880,897	\$ 891,276
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 25,915,164	\$ 25,930,439	\$ 24,947,797	\$ 26,257,449	\$ 29,063,076	\$ 29,622,058	\$ 30,244,122	\$ 30,600,492
ENDING BALANCE	\$ 5,239,170	\$ 6,194,576	\$ 6,577,311	\$ 8,609,908	\$ 7,972,432	\$ 8,156,095	\$ 8,348,716	\$ 8,853,712
STUDENT FTE:	Funded 2015-16	Funded 2016-17	Funded 2017-18	Funded 2018-19	REVISED 2019-20			
Summit Middle School:	353.0	354.0	357.0	358.0	359.0			
Horizons K-8 School:	334.5	331.4	332.3	331.9	347.0			
Boulder Preparatory High School:	108.5	103.6	86.6	99.5	106.0			
Justice High School:	80.0	82.0	71.0	89.0	89.5			
Peak to Peak K-12 School:	1,414.8	1,411.8	1,412.7	1,414.8	1,445.0			
Total Charter Schools:	2,290.8	2,282.8	2,259.6	2,293.2	2,346.5			

Notes:

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

*Projections are calculated based on the Denver-Lakewood-Aurora CPI.



Summit Middle Charter School

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 1,241,131	\$ 788,736	\$ 1,034,407	\$ 1,209,343	\$ 1,403,940
REVENUE:					
Per-Pupil Funding	\$ 2,558,694	\$ 2,621,446	\$ 2,717,797	\$ 2,915,110	\$ 3,025,675
Override Election Revenue	788,416	800,373	827,530	858,462	835,169
Other State Revenue	78,525	28,974	29,181	29,405	14,553
Fundraising Revenue	16,852	44,896	26,886	31,856	76,465
Athletic Fees	18,758	17,640	16,675	17,050	16,500
Instructional Fees	57,648	57,099	53,081	30,541	25,000
Miscellaneous Revenue	5,250	7,673	-	13,537	8,000
CDE Capital Construction	45,624	49,145	46,951	53,676	49,467
TOTAL REVENUE	<u>\$ 3,569,767</u>	<u>\$ 3,627,246</u>	<u>\$ 3,718,101</u>	<u>\$ 3,949,637</u>	\$ 4,050,829
TOTAL RESOURCES	<u>\$ 4,810,898</u>	<u>\$ 4,415,982</u>	<u>\$ 4,752,508</u>	<u>\$ 5,158,980</u>	\$ 5,454,769
EXPENDITURES:					
Personnel	\$ 2,160,847	\$ 2,299,985	\$ 2,502,179	\$ 2,659,926	\$ 2,847,161
Purchased Services	116,796	148,371	200,254	110,240	195,000
Purchased Services from District	947,776	775,918	831,736	849,237	837,516
Supplies	124,773	107,592	74,220	91,444	140,174
Property and Equipment	13,733	51,259	28,554	49,296	30,000
Capital Contributions	642,000	80,000	80,000	80,000	80,000
Other Uses	16,237	(81,550)	(173,778)	(85,103)	23,480
TOTAL EXPENDITURES	<u>\$ 4,022,162</u>	<u>\$ 3,381,575</u>	<u>\$ 3,543,165</u>	<u>\$ 3,755,040</u>	\$ 4,153,331
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 119,231
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 4,022,162</u>	<u>\$ 3,381,575</u>	<u>\$ 3,543,165</u>	<u>\$ 3,755,040</u>	\$ 4,272,562
ENDING BALANCE	<u>\$ 788,736</u>	<u>\$ 1,034,407</u>	<u>\$ 1,209,343</u>	<u>\$ 1,403,940</u>	\$ 1,182,207
	2015-16	2016-17	2017-18	2018-19	2019-20
FUNDED STUDENT FTE:	353.0	354.0	357.0	358.0	359.0

Summit Middle Charter School (continued)

Service (SRE) Budget by Object

SRE	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2019-20 REVISED BUDGET
PROGRAM									
SRE 11 REGULAR EDUCATION									
0020 GEN MIDDLE EDUCATION	-	-	-	-	14,163	-	-	3,315,815	\$ 3,329,978
0070 TALENTED AND GIFTED	-	-	-	-	873	-	-	-	873
SRE TOTAL	-	-	-	-	15,036	-	-	3,315,815	\$ 3,330,851
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	192,215	-	-	-	\$ 192,215
SRE TOTAL	-	-	-	-	192,215	-	-	-	\$ 192,215
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	4,043	-	-	-	\$ 4,043
SRE TOTAL	-	-	-	-	4,043	-	-	-	\$ 4,043
SRE 22 INSTRUCTIONAL STAFF SUPPORT									
2200 INSTRUCTIONAL STAFF SPRT	-	-	-	-	296	-	-	-	\$ 296
SRE TOTAL	-	-	-	-	296	-	-	-	\$ 296
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	59,533	-	-	-	\$ 59,533
SRE TOTAL	-	-	-	-	59,533	-	-	-	\$ 59,533
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	42,552	-	-	-	\$ 42,552
2540 PRINT/PUBLISH	-	-	-	-	7,967	-	-	-	7,967
SRE TOTAL	-	-	-	-	50,519	-	-	-	\$ 50,519
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	-	-	-	-	328,401	-	-	-	\$ 328,401
SRE TOTAL	-	-	-	-	328,401	-	-	-	\$ 328,401
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	21,227	-	-	-	\$ 21,227
2820 COMMUNICATION SERVICES	-	-	-	-	1,423	-	-	-	1,423
2830 HUMAN RESOURCES	-	-	-	-	6,051	-	-	-	6,051
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	102,535	-	-	-	102,535
2850 RISK MANAGEMENT SERVICES	-	-	-	-	56,237	-	-	-	56,237
SRE TOTAL	-	-	-	-	187,473	-	-	-	\$ 187,473
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 837,516	\$ -	\$ -	\$ 3,315,815	\$ 4,153,331



Boulder Preparatory High School

	2015-16 AUDITED BUDGET	2016-17 AUDITED ACTUAL	2017-18 AUDITED BUDGET	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 117,614	\$ 216,748	\$ 271,124	\$ 265,978	\$ 350,966
REVENUE					
Per-Pupil Funding	\$ 787,240	\$ 766,861	\$ 659,352	\$ 803,605	\$ 889,325
Override Election Revenue	241,231	234,188	200,795	237,219	243,654
Other State Revenue	24,136	19,514	17,140	20,544	25,183
At Risk Supplemental Aid	6,949	1,400	11,926	13,929	-
Miscellaneous Revenue	13,980	-	1,414	411	-
CDE Capital Construction	28,176	28,876	21,102	29,836	29,211
TOTAL REVENUE	<u>\$ 1,101,712</u>	<u>\$ 1,050,839</u>	<u>\$ 911,729</u>	<u>\$ 1,105,544</u>	\$ 1,187,373
TOTAL RESOURCES	<u>\$ 1,219,326</u>	<u>\$ 1,267,587</u>	<u>\$ 1,182,853</u>	<u>\$ 1,371,522</u>	\$ 1,538,339
EXPENDITURES:					
Personnel	\$ 615,663	\$ 648,658	\$ 639,014	\$ 701,949	\$ 717,000
Purchased Services	56,694	63,011	51,523	65,145	39,750
Purchased Services from District	217,910	200,809	173,183	212,511	226,182
Supplies	53,807	51,807	45,215	41,451	51,000
Property and Equipment	37,664	37,429	19,695	19,052	58,899
Other Uses	20,840	(5,251)	(11,755)	(19,552)	-
TOTAL EXPENDITURES	<u>\$ 1,002,578</u>	<u>\$ 996,463</u>	<u>\$ 916,875</u>	<u>\$ 1,020,556</u>	\$ 1,092,831
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 35,621
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 1,002,578</u>	<u>\$ 996,463</u>	<u>\$ 916,875</u>	<u>\$ 1,020,556</u>	\$ 1,128,452
ENDING BALANCE	<u>\$ 216,748</u>	<u>\$ 271,124</u>	<u>\$ 265,978</u>	<u>\$ 350,966</u>	\$ 409,887
	2015-16	2016-17	2017-18	2018-19	2019-20
FUNDED STUDENT FTE:	108.5	103.6	86.6	99.5	106.0

Boulder Preparatory School (continued)

Service (SRE) Budget by Object

SRE	0100'S	0200'S	0300'S	0400'S	0500'S	0600'S	0700'S	0800/0900'S	2019-20
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVICES	SERVICES	SERVICES			USES	BUDGET
SRE 11 REGULAR EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	4,182	-	-	866,649	\$ 870,831
SRE TOTAL	-	-	-	-	4,182	-	-	866,649	\$ 870,831
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	147,353	-	-	-	\$ 147,353
SRE TOTAL	-	-	-	-	147,353	-	-	-	\$ 147,353
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	1,194	-	-	-	\$ 1,194
SRE TOTAL	-	-	-	-	1,194	-	-	-	\$ 1,194
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	16,180	-	-	-	\$ 16,180
SRE TOTAL	-	-	-	-	16,180	-	-	-	\$ 16,180
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	12,564	-	-	-	\$ 12,564
SRE TOTAL	-	-	-	-	-	-	-	-	\$ 12,564
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	6,268	-	-	-	\$ 6,268
2830 HUMAN RESOURCES	-	-	-	-	395	-	-	-	395
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	21,441	-	-	-	21,441
2850 RISK MANAGEMENT SERVICES	-	-	-	-	16,605	-	-	-	16,605
SRE TOTAL	-	-	-	-	44,709	-	-	-	\$ 44,709
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 226,182	\$ -	\$ -	\$ 866,649	\$ 1,092,831



Horizons K-8 School

	2015-16 AUDITED BUDGET	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 657,085	\$ 685,436	\$ 787,661	\$ 888,813	\$1,400,726
REVENUE:					
Per-Pupil Funding	\$ 2,404,697	\$ 2,459,032	\$ 2,522,250	\$ 2,694,616	\$2,924,486
Override Election Revenue	778,476	782,030	804,677	831,864	846,759
Other State Revenue	73,519	74,119	77,522	80,688	96,139
Miscellaneous Revenue	257,887	273,893	265,874	781,714	270,140
Fundraising Revenue	-	-	36,419	37,128	-
CDE Capital Construction	43,103	45,994	43,836	49,760	47,813
TOTAL REVENUE	<u>\$ 3,557,682</u>	<u>\$ 3,635,068</u>	<u>\$ 3,750,578</u>	<u>\$ 4,475,770</u>	<u>\$4,185,337</u>
TOTAL RESOURCES	<u>\$ 4,214,767</u>	<u>\$ 4,320,504</u>	<u>\$ 4,538,239</u>	<u>\$ 5,364,583</u>	<u>\$5,586,063</u>
EXPENDITURES:					
Personnel	\$ 2,559,248	\$ 2,593,489	\$ 2,776,650	\$ 3,103,052	\$3,252,714
Purchased Services	154,277	199,285	170,300	276,572	154,064
Purchased Services from District	664,779	691,182	735,006	740,252	776,104
Supplies	65,443	60,469	74,428	73,321	75,250
Property and Equipment	52,485	74,863	60,188	17,679	163,760
Other Uses	33,099	(86,445)	(167,146)	(247,019)	(260,858)
TOTAL EXPENDITURES	<u>\$ 3,529,331</u>	<u>\$ 3,532,843</u>	<u>\$ 3,649,426</u>	<u>\$ 3,963,857</u>	<u>\$4,161,034</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 125,560
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 3,529,331</u>	<u>\$ 3,532,843</u>	<u>\$ 3,649,426</u>	<u>\$ 3,963,857</u>	<u>\$4,286,594</u>
ENDING BALANCE	<u>\$ 685,436</u>	<u>\$ 787,661</u>	<u>\$ 888,813</u>	<u>\$ 1,400,726</u>	<u>\$1,299,469</u>
	2015-16	2016-17	2017-18	2018-19	2019-20
FUNDED STUDENT FTE:	334.5	331.4	332.3	331.9	347.0

Horizons K-8 School (continued)

Service (SRE) Budget by Object

SRE	0100'S	0200'S	0300'S	0400'S	0500'S	0600'S	0700'S	0800/0900'S	2019-20
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVICES	SERVICES	SERVICES			USES	BUDGET
SRE 11 REGULAR EDUCATION									
0020 GEN MIDDLE EDUCATION	-	-	-	-	90,024	-	-	-	\$ 90,024
0060 INTEGRATED EDUCATION	-	-	-	-	-	-	-	3,384,930	\$ 3,384,930
SRE TOTAL	-	-	-	-	90,024	-	-	3,384,930	\$ 3,474,954
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	185,790	-	-	-	\$ 185,790
SRE TOTAL	-	-	-	-	185,790	-	-	-	\$ 185,790
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	3,862	-	-	-	\$ 3,862
SRE TOTAL	-	-	-	-	3,862	-	-	-	\$ 3,862
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	68,087	-	-	-	\$ 68,087
SRE TOTAL	-	-	-	-	68,087	-	-	-	\$ 68,087
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	41,129	-	-	-	\$ 41,129
2540 PRINT/PUBLISH	-	-	-	-	7,701	-	-	-	\$ 7,701
SRE TOTAL	-	-	-	-	48,830	-	-	-	\$ 48,830
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	-	-	-	-	194,922	-	-	-	\$ 194,922
SRE TOTAL	-	-	-	-	194,922	-	-	-	\$ 194,922
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	20,517	-	-	-	\$ 20,517
2820 COMMUNICATION SERVICES	-	-	-	-	4,581	-	-	-	\$ 4,581
2830 HUMAN RESOURCES	-	-	-	-	6,027	-	-	-	\$ 6,027
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	99,107	-	-	-	\$ 99,107
2850 RISK MANAGEMENT SERVICES	-	-	-	-	54,357	-	-	-	\$ 54,357
SRE TOTAL	-	-	-	-	184,589	-	-	-	\$ 184,589
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 776,104	\$ -	\$ -	\$ 3,384,930	\$ 4,161,034



Justice High School

	2015-16 AUDITED BUDGET	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 140,765	\$ 232,686	\$ 160,544	\$ 159,121	\$ 264,303
REVENUE:					
Per-Pupil Funding	\$ 571,395	\$ 604,599	\$ 541,758	\$ 722,010	\$ 746,250
Override Election Revenue	90,691	95,160	87,014	115,938	196,277
Other State Revenue	17,796	18,502	16,704	21,827	24,553
At Risk Supplemental Aid	50,760	45,514	50,473	51,023	-
Loan Proceeds	-	1,210,000	-	-	-
Miscellaneous Revenue	18,015	24,738	26,973	28,596	21,000
District Capital Contribution	-	50,000	-	-	-
CDE Capital Construction	20,679	22,768	18,728	26,688	24,664
TOTAL REVENUE	<u>\$ 769,336</u>	<u>\$ 2,071,281</u>	<u>\$ 741,650</u>	<u>\$ 966,082</u>	<u>\$1,012,744</u>
TOTAL RESOURCES	<u>\$ 910,101</u>	<u>\$ 2,303,967</u>	<u>\$ 902,194</u>	<u>\$ 1,125,203</u>	<u>\$1,277,047</u>
EXPENDITURES:					
Personnel	\$ 256,709	\$ 377,986	\$ 324,912	\$ 339,297	\$ 350,341
Purchased Services	131,545	80,892	25,009	48,676	67,000
Purchased Services from District	160,808	184,764	164,241	216,663	218,340
Supplies	84,399	85,706	72,448	88,521	102,000
Property and Equipment	-	1,250,000	-	-	-
Other Uses	43,954	164,075	156,463	167,743	160,293
TOTAL EXPENDITURES	<u>\$ 677,415</u>	<u>\$ 2,143,423</u>	<u>\$ 743,073</u>	<u>\$ 860,900</u>	<u>\$ 897,974</u>
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,382</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 677,415</u>	<u>\$ 2,143,423</u>	<u>\$ 743,073</u>	<u>\$ 860,900</u>	<u>\$ 928,356</u>
ENDING BALANCE	<u>\$ 232,686</u>	<u>\$ 160,544</u>	<u>\$ 159,121</u>	<u>\$ 264,303</u>	<u>\$ 348,691</u>
	2015-16	2016-17	2017-18	2018-19	2019-20
FUNDED STUDENT FTE:	80.0	82.0	71.0	89.0	89.5

Justice High School (continued)

Service (SRE) Budget by Object

SRE	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2019-20 REVISED BUDGET
PROGRAM									
SRE 11 REGULAR EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	66,221	23,935	15,000	2,500	59,719	63,500	-	39,725	\$ 270,600
0031 PUPIL SERVICES	6,500	-	-	-	-	-	-	-	6,500
0070 TALENTED AND GIFTED	-	-	-	-	218	-	-	-	218
SRE TOTAL	72,721	23,935	15,000	2,500	59,937	63,500	-	39,725	\$ 277,318
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	124,416	-	-	-	\$ 124,416
SRE TOTAL	-	-	-	-	124,416	-	-	-	\$ 124,416
SRE 14 COCRRICULAR ED/ATHLETICS									
1800 COCRRICULAR ACTIVITIES	-	-	5,000	-	-	20,000	-	6,000	\$ 31,000
1817 F CHEERLEADING	-	-	-	-	-	1,500	-	-	1,500
1850 M FOOTBALL	-	-	1,000	-	-	2,000	-	-	3,000
SRE TOTAL	-	-	6,000	-	-	23,500	-	6,000	\$ 35,500
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	682	-	-	-	\$ 682
SRE TOTAL	-	-	-	-	682	-	-	-	\$ 682
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	12,679	-	-	-	\$ 12,679
2317 AUDIT SERVICES	-	-	3,000	-	-	-	-	-	3,000
SRE TOTAL	-	-	3,000	-	12,679	-	-	-	\$ 15,679
SRE 24 SCHOOL ADMINISTRATION SUPPORT									
2410 PRINCIPAL'S OFFICE	164,250	52,088	-	-	-	5,000	-	-	\$ 221,338
SRE TOTAL	164,250	52,088	3,000	-	12,679	5,000	-	-	\$ 221,338
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	10,608	-	-	-	\$ 10,608
2516 FINANCIAL ACCOUNTING SVCS	30,792	6,555	-	-	-	-	-	-	37,347
SRE TOTAL	30,792	6,555	-	-	10,608	-	-	-	\$ 47,955
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	-	-	-	2,000	1,289	10,000	-	1,000	\$ 14,289
SRE TOTAL	-	-	-	-	-	-	-	-	\$ 14,289
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	2,000	-	5,292	-	-	-	\$ 7,292
2820 COMMUNICATION SERVICES	-	-	-	-	355	-	-	-	355
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	25,562	-	-	-	25,562
2850 RISK MANAGEMENT SERVICES	-	-	-	-	14,020	-	-	-	14,020
SRE TOTAL	-	-	2,000	-	45,229	-	-	-	\$ 47,229
SRE 40 BULDING ACQ/CONSTRUCTION									
4000 BUILDING ACQ/CONSTRUCTION	-	-	-	-	-	-	113,568	-	\$ 113,568
SRE TOTAL	-	-	-	-	-	-	113,568	-	\$ 113,568
GRAND TOTAL	\$ 267,763	\$ 82,578	\$ 26,000	\$ 4,500	\$ 254,840	\$ 102,000	\$ 113,568	\$ 46,725	\$ 897,974



Peak to Peak K-12 School

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 3,771,498	\$ 3,315,564	\$ 3,940,840	\$ 4,054,056	\$ 5,189,973
REVENUE:					
Per-Pupil Funding	\$ 10,255,922	\$ 10,389,532	\$ 10,694,076	\$ 11,440,852	\$ 12,178,453
Override Election Revenue	3,241,952	3,278,070	3,366,052	3,476,507	3,453,135
Other State Revenue	326,761	338,790	345,247	359,812	414,328
Fundraising Revenue	-	-		345,792	348,000
Miscellaneous Revenue	2,037,395	2,102,745	1,429,928	1,745,512	1,197,188
CDE Capital Construction	365,714	392,274	373,171	424,538	398,213
TOTAL REVENUE	<u>\$ 16,227,744</u>	<u>\$ 16,501,411</u>	<u>\$ 16,208,474</u>	<u>\$ 17,793,013</u>	\$ 17,989,317
TOTAL RESOURCES	<u>\$ 19,999,242</u>	<u>\$ 19,816,975</u>	<u>\$ 20,149,314</u>	<u>\$ 21,847,069</u>	\$ 23,179,290
EXPENDITURES:					
Personnel	\$ 9,700,982	\$ 10,073,595	\$ 10,479,360	\$ 11,024,126	\$ 12,108,507
Purchased Services	2,451,992	2,652,499	1,932,146	1,745,648	1,741,856
Purchased Services from District	1,753,355	1,835,005	1,910,493	1,999,596	2,060,000
Supplies	1,127,168	995,940	1,280,656	1,547,346	1,370,734
Property and Equipment	1,322,359	70,028	843,445	350,906	636,775
Other Uses	327,822	249,068	(350,842)	(10,526)	-
TOTAL EXPENDITURES	<u>\$ 16,683,678</u>	<u>\$ 15,876,135</u>	<u>\$ 16,095,258</u>	<u>\$ 16,657,096</u>	\$ 17,917,872
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 529,240
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 16,683,678</u>	<u>\$ 15,876,135</u>	<u>\$ 16,095,258</u>	<u>\$ 16,657,096</u>	\$ 18,447,112
ENDING BALANCE	<u>\$ 3,315,564</u>	<u>\$ 3,940,840</u>	<u>\$ 4,054,056</u>	<u>\$ 5,189,973</u>	\$ 4,732,178
	2015-16	2016-17	2017-18	2018-19	2019-20
FUNDED STUDENT FTE:	1,414.8	1,411.8	1,412.7	1,414.8	1,445.0

Peak to Peak K-12 School (continued)

Service (SRE) Budget by Object

SRE	0100'S	0200'S	0300'S	0400'S	0500'S	0600'S	0700'S	0800/0900'S	2019-20
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVICES	SERVICES	SERVICES			USES	BUDGET
SRE 11 REGULAR EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	-	-	15,857,872	\$ 15,857,872
SRE TOTAL	-	-	-	-	-	-	-	15,857,872	\$ 15,857,872
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	773,678	-	-	-	\$ 773,678
SRE TOTAL	-	-	-	-	773,678	-	-	-	\$ 773,678
SRE 16 LITERACY & LANGUAGE									
0020 GEN MIDDLE EDUCATION	-	-	-	-	374,882	-	-	-	\$ 374,882
SRE TOTAL	-	-	-	-	374,882	-	-	-	\$ 374,882
SRE 17 TALENTED & GIFTED									
0070 TALENTED AND GIFTED	-	-	-	-	18,133	-	-	-	\$ 18,133
SRE TOTAL	-	-	-	-	18,133	-	-	-	\$ 18,133
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	8,625	-	-	-	\$ 8,625
SRE TOTAL	-	-	-	-	8,625	-	-	-	\$ 8,625
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	267,571	-	-	-	\$ 267,571
SRE TOTAL	-	-	-	-	267,571	-	-	-	\$ 267,571
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	113,578	-	-	-	\$ 113,578
SRE TOTAL	-	-	-	-	-	-	-	-	\$ 113,578
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	85,440	-	-	-	\$ 85,440
2830 HUMAN RESOURCES	-	-	-	-	5,384	-	-	-	\$ 5,384
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	412,709	-	-	-	\$ 412,709
SRE TOTAL	-	-	-	-	503,533	-	-	-	\$ 503,533
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 2,060,000	\$ -	\$ -	\$ 15,857,872	\$ 17,917,872

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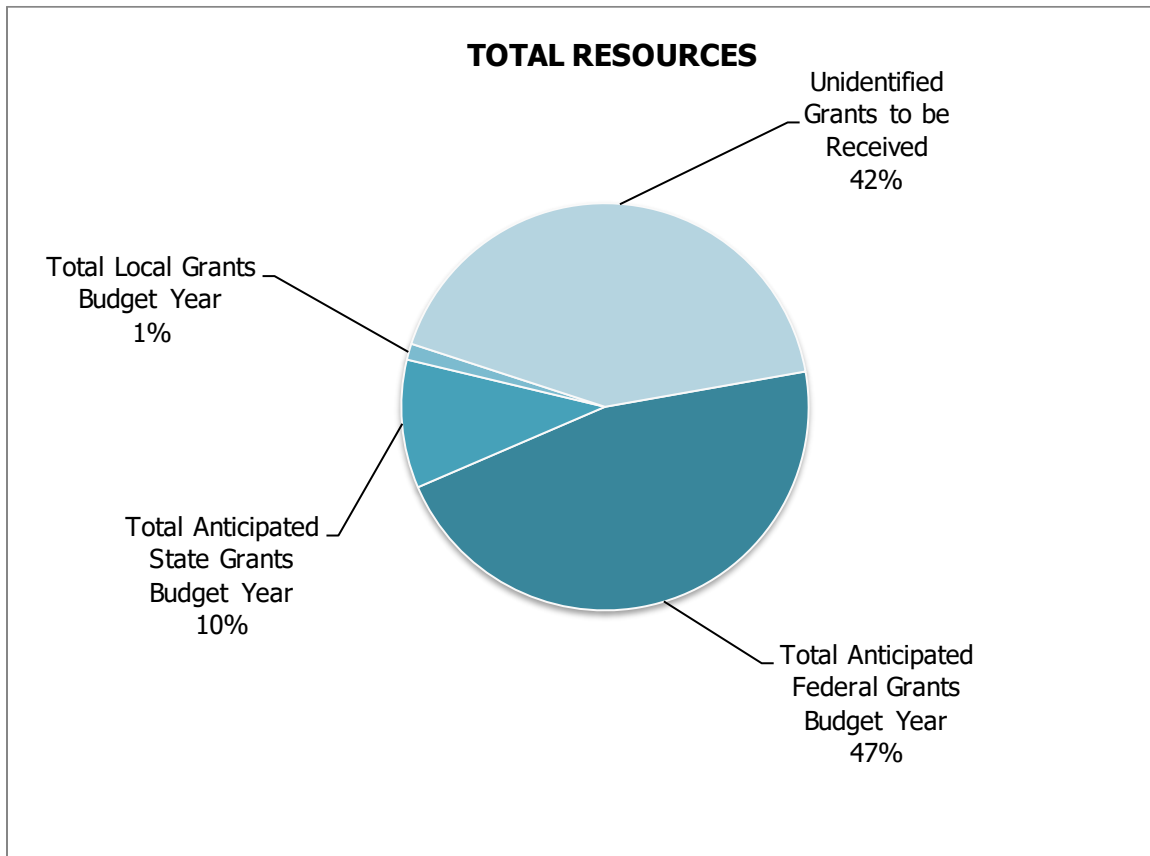
BOULDER VALLEY SCHOOL DISTRICT

SPECIAL REVENUE FUNDS

Governmental Designated-Purpose Grants Fund	240
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Governmental Designated-Purpose Grants Fund

The district will receive funding in FY20 from two key sources, ESSA and IDEA Part B. The FY20 allocations for ESSA and IDEA Part B programs are level funded in comparison with FY19. Awards received prior to FY17 that continue to be funded include a 21st Century Grant Cohort 7 for Alicia Sanchez and School Counselor Corps Grants at Justice High. Awards received in FY19 that will continue to be funded include a School Counselor Corps Grant at New Vista High School; a School Health Professional Grant that will help support various Middle and High School programs and an Expelled and At-Risk Targeted Intervention Grant at Justice High School. The district will continue to receive funding for the School to Work Alliance Program and Carl Perkins Technical Education Act of 2006. Additionally, the district will continue to pursue grant funding that will support and enhance the learning experience for our students.



Governmental Designated-Purpose Grants Fund (continued)

CFDA #	FEDERAL GRANT NAME	FUNDING PERIOD	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL *	2019-20 REVISED BUDGET *
10.575	Farm to School Grant	Dec - Nov	\$ 7,855	\$ -	\$ -	\$ -	\$ 99,982
10.579	USDA	June - June	-	36,894	-	-	-
10.582	Fresh Fruit and Vegetable Program	June - June	-	42,130	-	-	89,370
10.172	Local Food Promotion Program	Sept - Sept	-	12,750	46,740	-	-
20.205	Highway Planning and Construction	June - June	27,367	19,777	299	-	-
84.002A	Adult Education Family Literacy	July - June	93,452	95,067	109,633	117,278	117,278
84.010A	Title I, Grants to Local Education Agencies	July - June	2,100,453	2,294,331	2,170,949	1,915,350	1,892,399
84.011	Migrant Education	July - June	-	6,124	-	-	-
84.027	Special Education: IDEA Part B	July - June	4,914,818	5,354,926	5,054,709	5,464,249	5,454,770
84.048A	Vocational Education: Carl Perkins Secondary	July - June	127,392	137,916	139,150	126,404	139,701
84.060A	Title VII, Part A: Indian Education	July - June	15,994	18,830	18,744	19,112	19,657
84.126	School to Work Alliance Program (SWAP)	July - June	477,748	-	-	-	-
84.173	IDEA: Special Education: Preschool Grants	July - June	132,647	112,920	114,809	116,393	119,168
81.196A	Stewart B. McKinney-Homeless Assistance Act	July - June	39,575	-	-	-	-
84.287	Title V, Part B, 21st Century Learning Centers	July - June	126,760	148,696	188,875	120,000	95,000
84.287	Title V, Part B, 21st Century Learning Centers	July - June	360,488	317,242	-	144,577	144,577
84.330	Advanced Placement for Disadvantaged Students	July - June	5,978	4,704	-	-	-
84.363	School Leadership Program - EASI	July - June	-	-	-	-	48,844
84.365A	Title III, English Language Acquisition	July - June	171,091	204,293	231,978	207,553	195,617
84.367A	Title II, Part A, Supporting Effective Instruction	July - June	667,619	664,711	490,169	518,852	478,291
84.412	RTTT Early Childhood-Readiness Assessment	July - June	19,690	-	-	-	-
84.413	Race to the Top	July - June	800	-	-	-	-
84.424A	Title IV, Part A, Student Support and Academic Enrichm	July - June	-	-	11,453	63,711	136,302
			\$ 9,289,727	\$ 9,471,311	\$ 8,577,508	\$ 8,813,479	\$ 9,030,956
STATE GRANT NAME							
	Comprehensive Health Education Program	July - June	\$ 48,934	\$ 26,540	\$ 21,831	\$ 30,000	\$ -
	Colorado Department of Natl Res Division of Wildlife	July - June	1,500	-	-	-	-
	School Counselor Corps	July - June	447,835	490,685	182,661	240,000	160,000
	State Grants for Libraries	July - June	9,274	9,517	9,291	9,182	-
	State Grant NTNL Board Certification	July - June	230,504	222,240	210,240	-	-
	State Grant - Public Health and Environment	Jan - Dec	25,000	25,146	-	-	-
	State Grant - Parks and Wildlife	July - June	-	-	750	-	-
	State Grant - Student Re-Engagement	July - June	9,850	217,822	196,869	194,869	-
	State Grant - School Health Professionals	July - June	201,861	329,099	901,153	957,700	832,000
	State Grant - School Turnaround Leaders Development	July - June	19,399	-	12,165	-	-
	State Grant - Gifted Education Universal Screening	July - June	46,283	37,094	46,384	42,016	42,156
	State Grant - Bullying Prevention and Education Grant	July - June	-	26,456	31,757	32,500	75,000
	State Grant - Career Success Pilot Program	July - June	-	-	29,843	119,948	-
	State Grant - SWAP	July - June	-	452,788	482,982	491,984	495,984
	State Grant - SAPI	Jan - June	9,695	-	-	-	-
	State Grant - School Safety Resource Center	Nov - Oct	5,859	4,317	-	-	-
	State Grant - TGYS	July - June	-	-	74,165	74,443	80,026
	Expelled and At-Risk	Mar - June	294,319	253,183	147,261	-	-
	Expelled and At-Risk Targeted Intervention-Justice High	July - June	-	-	-	159,000	213,000
	Expelled and At-Risk - Boulder Prep	July - June	-	-	73,157	-	89,957
	TOTAL STATE GRANTS		\$ 1,350,313	\$ 2,094,887	\$ 2,420,509	\$ 2,351,642	\$ 1,988,123
	TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR		9,289,727	9,471,311	8,577,508	8,813,479	9,030,956
	TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR		1,350,313	2,094,887	2,420,509	2,351,642	1,988,123
	TOTAL LOCAL GRANTS BUDGET YEAR		906,614	475,839	532,949	429,357	250,000
	UNIDENTIFIED GRANTS TO BE RECEIVED**		-	-	-	7,905,522	8,230,921
	TOTAL BUDGET		\$ 11,546,654	\$ 12,042,037	\$ 11,530,966	\$ 19,500,000	\$ 19,500,000

* The Budget does not include carryover dollars

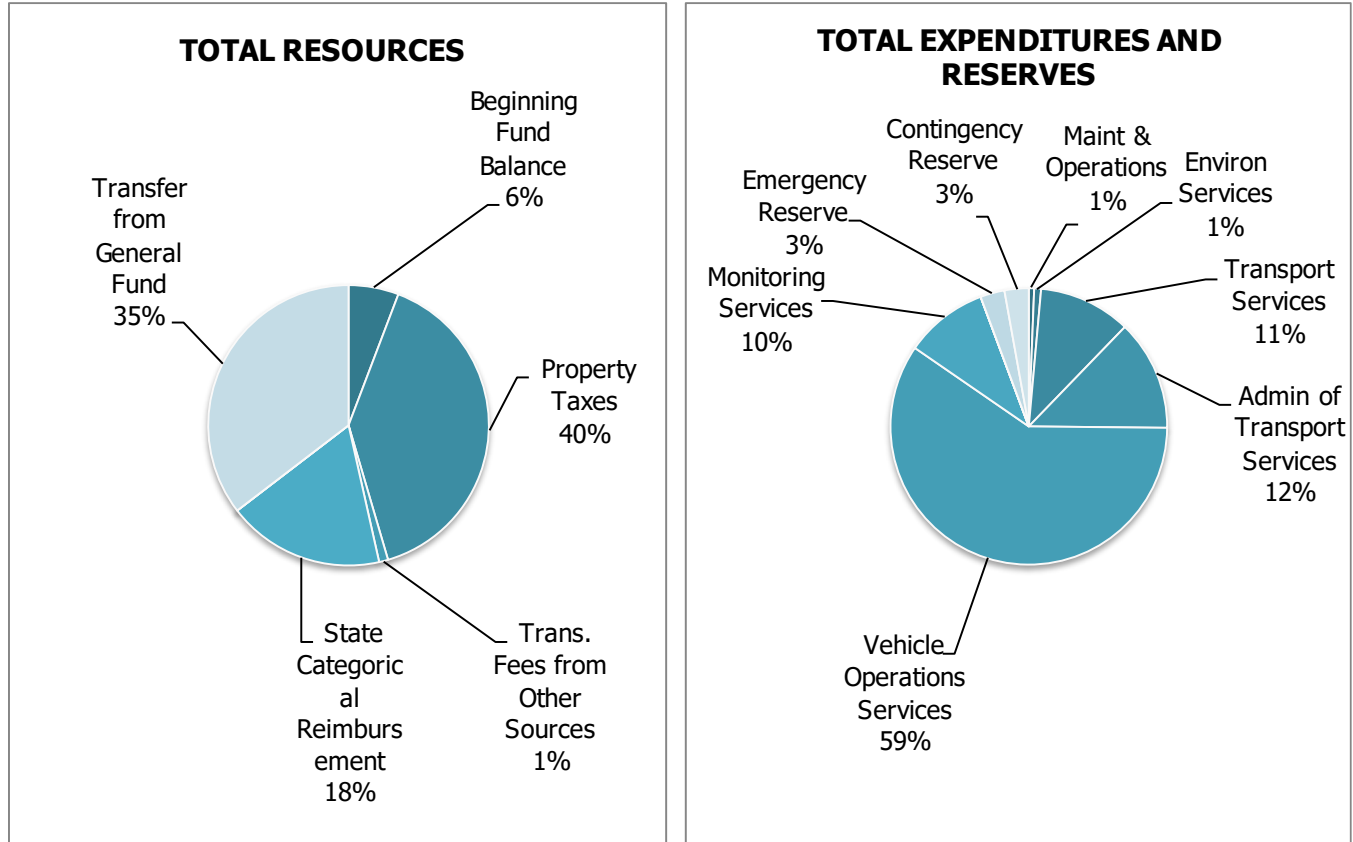
** The revenue from grant sources may increase throughout the year as additional grants are received.

Therefore, it is appropriate to budget a larger amount so that the district will not be restricted from receiving grant income.

Note: Grants received change year to year, therefore the district does not project funding in the Grants Fund.

Transportation Fund

The Transportation Fund was created to capture the expenses of transporting students to/from school and after-school events. Funding is provided by the mill levy passed in 2005, the CDE transportation reimbursement, paid usage by outside organizations, and chargebacks to other departments for BVSD activities. Total compensation is \$15M, of which \$11.2M is driver and monitor compensation. The 2019-20 Revised Budget includes steps, COLA, PERA, and fixed benefit increases across all job classes. Adequate budget has been allocated to cover these anticipated costs for the 2019-20 fiscal year with an increase in the General Operating Fund transfer and, where applicable, other revenue sources.



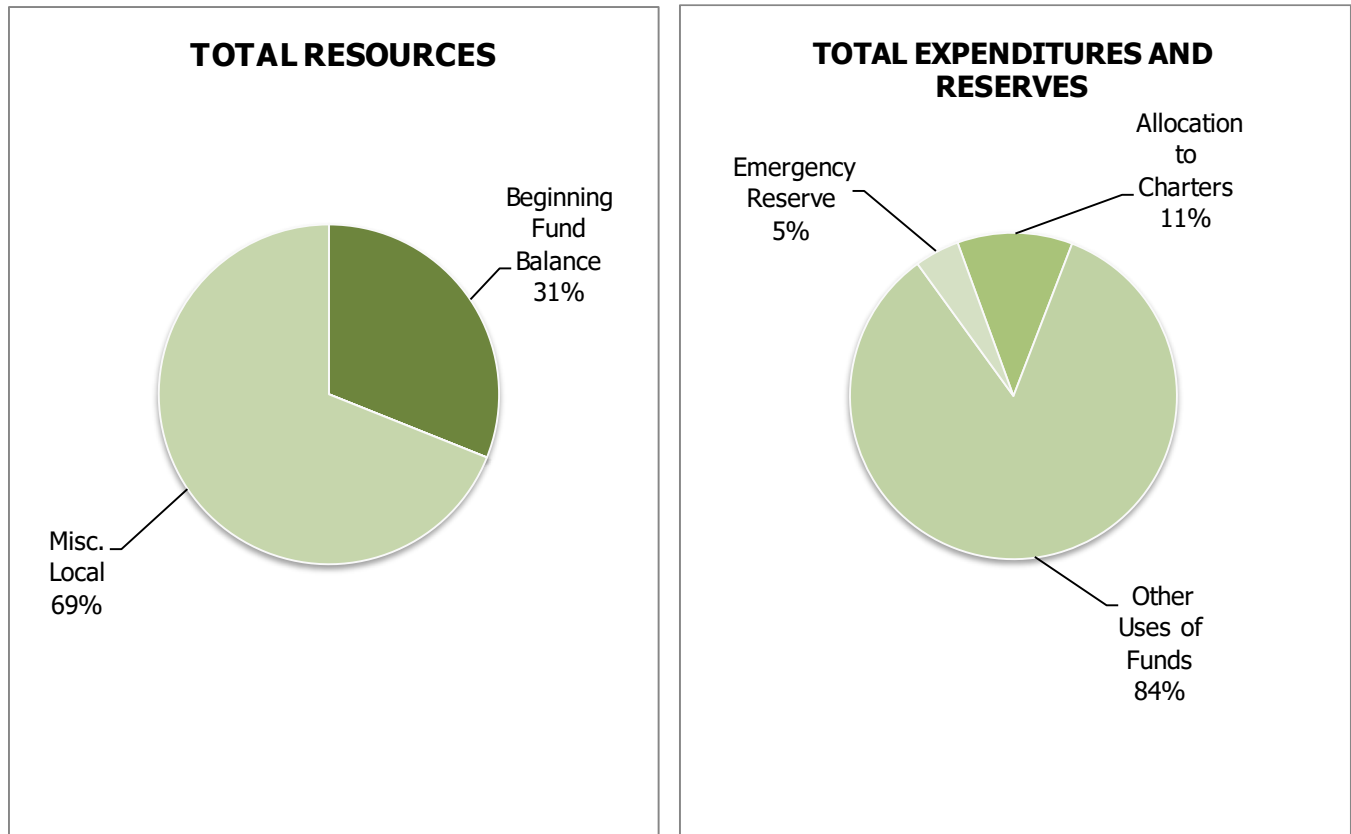
Transportation Fund (continued)

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET	PROJECTED BUDGET*		
						2020-21	2021-22	2022-23
BEGINNING FUND BALANCE	\$ 415,278	\$ 437,017	\$ 883,459	\$ 1,010,191	\$ 1,058,330	\$ 1,441,918	\$ 1,046,262	\$ 1,038,100
REVENUE:								
Property Taxes	\$ 7,234,968	\$ 7,203,754	\$ 7,280,492	\$ 7,227,070	\$ 7,263,500	\$ 7,260,000	\$ 7,260,000	\$ 7,260,000
Trans. Fees from Other Sources	191,419	224,208	182,435	269,576	190,000	190,000	190,000	190,000
State Categorical Reimbursement	3,373,313	3,430,978	3,456,332	3,363,466	3,313,235	3,537,587	3,661,915	3,633,351
CDE Audit Adjustment	-	4,946	-	-	(18,800)	-	-	-
One-Time Transfer from General Operating Fund	-	-	-	-	-	-	-	-
Transfer from General Operating Fund	3,957,620	4,410,268	4,387,845	4,972,376	6,481,303	6,054,448	6,181,591	6,317,586
TOTAL REVENUE	\$ 14,757,320	\$ 15,274,154	\$ 15,307,104	\$ 15,832,488	\$17,229,238	\$ 17,042,035	\$ 17,293,506	\$ 17,400,937
TOTAL RESOURCES	\$ 15,172,598	\$ 15,711,171	\$ 16,190,563	\$ 16,842,679	\$18,287,568	\$ 18,483,953	\$ 18,339,768	\$ 18,439,037
EXPENDITURES:								
Maintenance & Operations	\$ 28,685	\$ 29,067	\$ 33,551	\$ 94,804	\$ 111,000	\$ 113,109	\$ 115,484	\$ 118,025
Environmental Services	147,238	140,624	140,707	117,951	144,083	146,821	149,904	153,202
Transportation Services	1,591,717	1,814,367	1,829,939	2,003,905	1,926,200	1,962,798	1,962,798	1,962,798
Admin of Transportation Services	1,724,061	1,891,120	2,234,549	2,261,388	2,312,210	2,356,142	2,405,621	2,458,545
Vehicle Operations Services	9,746,285	9,339,428	9,472,056	9,689,948	10,613,807	11,087,442	10,859,283	10,854,380
Monitoring Services	1,497,595	1,613,106	1,469,569	1,616,353	1,738,350	1,771,379	1,808,578	1,848,367
TOTAL EXPENDITURES	\$ 14,735,581	\$ 14,827,712	\$ 15,180,371	\$ 15,784,349	\$16,845,650	\$ 17,437,691	\$ 17,301,668	\$ 17,395,317
RESERVES:								
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 505,370	\$ 523,131	\$ 519,050	\$ 521,860
CONTINGENCY RESERVE	-	-	-	-	505,370	523,131	519,050	521,860
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 1,010,740	\$ 1,046,262	\$ 1,038,100	\$ 1,043,720
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 14,735,581	\$ 14,827,712	\$ 15,180,371	\$ 15,784,349	\$17,856,390	\$ 18,483,953	\$ 18,339,768	\$ 18,439,037
ENDING BALANCE	\$ 437,017	\$ 883,459	\$ 1,010,192	\$ 1,058,330	\$ 431,178	\$ -	\$ -	\$ -

*Projections calculated based on the Denver-Lakewood-Aurora CPI.

Operations & Technology Fund

The Operations and Technology Fund was established in 2016-17 to account for activity that was authorized with funds made available from the passage of the 2016 Capital Construction, Technology, and Maintenance mill levy that voters approved. This levy will fund a portion of the General Operating Fund maintenance, custodial, security, and technology expenditures. Resources from the levy will allow investment for ongoing preventative maintenance and repairs to extend facility life. In 2019-20, the levy was increased by 0.291 to 4.000 Mills.



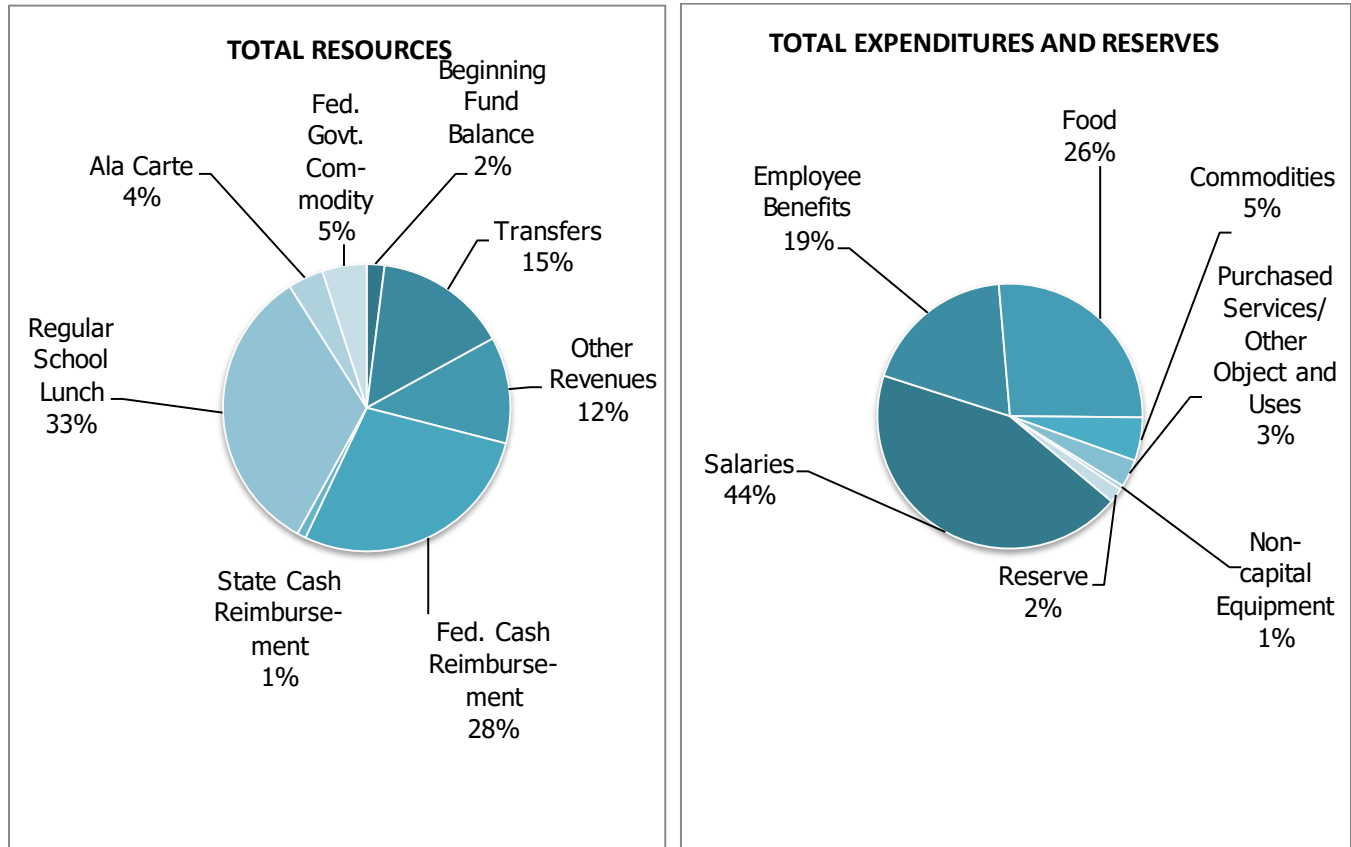
Operations & Technology Fund (continued)

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET	PROJECTED BUDGET*		
						2020-21	2021-22	2022-23
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 1,679,595	\$ 4,624,117	\$ 13,077,142	\$ 22,221,746	\$ 24,109,586	\$ 33,595,616
REVENUE:								
Property Taxes - Election	-	9,839,777	17,901,870	24,379,824	29,021,664	29,021,664	29,021,664	29,021,664
TOTAL REVENUE	\$ -	\$ 9,839,777	\$ 17,901,870	\$ 24,379,824	\$ 29,021,664	\$ 29,021,664	\$ 29,021,664	\$ 29,021,664
TOTAL RESOURCES	\$ -	\$ 9,839,777	\$ 19,581,465	\$ 29,003,941	\$ 42,098,806	\$ 51,243,410	\$ 53,131,250	\$ 62,617,280
EXPENDITURES:								
Property and Equipment	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	\$ 4,000,000	\$ -	\$ -
Allocation to Charters	-	767,092	1,340,934	1,889,782	2,240,340	2,282,906	2,330,847	2,382,126
Other Uses	-	7,393,090	13,616,414	14,037,017	16,536,720	16,850,918	17,204,787	17,583,292
TOTAL EXPENDITURES	\$ -	\$ 8,160,182	\$ 14,957,348	\$ 15,926,799	\$ 19,877,060	\$ 27,133,824	\$ 19,535,634	\$ 19,965,418
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 870,650	\$ 870,650	\$ 870,650	\$ 870,650
Identified Future Projects Reserve	-	-	-	-	4,000,000	-	-	-
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 4,870,650	\$ 870,650	\$ 870,650	\$ 870,650
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ -	\$ 8,160,182	\$ 14,957,348	\$ 15,926,799	\$ 24,747,710	\$ 28,004,474	\$ 20,406,284	\$ 20,836,068
ENDING BALANCE	\$ -	\$ 1,679,595	\$ 4,624,117	\$ 13,077,142	\$ 17,351,096	\$ 23,238,936	\$ 32,724,966	\$ 41,781,212

*Projections are calculated based on the Denver-Lakewood-Aurora CPI.

Food Services Fund

The Food Services Program will serve approximately 13,000 meals per day using three Regional Production Centers to serve 51 schools, 4 Head Start Programs and two charter schools outside of the District. The program is primarily dependent on Food Service revenue from 170 serving days. A \$1,382,362 transfer from the General Fund for the 2019-20 fiscal year will be used to cover annual step increases, 2.70 percent COLA increases and health insurance premium increases. An additional \$84,000 will be transferred from the General Fund to cover a pilot stipend program for hourly employees, who are not eligible for health benefits. Another \$4,900 will be transferred from the General Fund to cover additional staff time needed at Nederland High School. Lunch prices will not increase during the 2019-20 fiscal year.



Food Services Fund (continued)

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET	PROJECTED BUDGET*		
						2020-21	2021-22	2022-23
BEGINNING FUND BALANCE	\$ 113,920	\$ 163,068	\$ 198,072	\$ 271,237	\$ 177,638	\$ 172,126	\$ 177,326	\$ 181,946
REVENUE:								
Over/Under	\$ (2,300)	\$ (82)	\$ 1,239	\$ 1,672	\$ -	\$ -	\$ -	\$ -
A la Carte	487,380	333,356	297,710	308,043	352,759	359,461	368,042	376,139
Regular School Lunch	2,853,150	3,113,330	3,253,963	3,163,215	3,275,307	3,337,538	3,407,626	3,481,926
Federal Cash Reimbursement	2,924,339	2,948,710	2,881,267	2,726,275	2,675,535	2,726,370	2,783,624	2,844,864
State Cash Reimbursement	96,771	92,971	93,677	100,380	103,002	104,959	107,163	109,521
Catering	346,981	376,260	454,156	473,868	459,895	468,633	479,509	489,558
Reduced Price Meals	13,416	13,295	13,496	5,505	-	-	-	-
Federal Government Commodities	475,140	501,008	483,341	524,125	515,000	524,785	535,805	547,593
Miscellaneous Local	85,070	47,740	61,089	32,620	40,000	40,760	41,616	42,532
Snack Revenue	96,117	99,226	105,060	111,116	109,719	111,804	114,152	116,663
Breakfast Revenue	75,000	97,834	125,128	162,108	166,521	169,685	173,248	177,059
Headstart	46,592	44,874	52,495	86,168	381,252	388,496	396,654	405,380
Transfer from General Operating Fund	757,402	595,446	857,616	1,162,851	1,471,262	1,499,216	1,530,700	1,564,375
TOTAL REVENUE	\$ 8,255,058	\$ 8,263,968	\$ 8,680,237	\$ 8,857,946	\$ 9,550,252	\$ 9,731,707	\$ 9,938,139	\$ 10,155,610
TOTAL RESOURCES	\$ 8,368,978	\$ 8,427,036	\$ 8,878,309	\$ 9,129,183	\$ 9,727,890	\$ 9,903,833	\$ 10,115,465	\$ 10,337,556
EXPENDITURES:								
Personnel	\$ 4,779,591	\$ 4,883,809	\$ 5,186,022	\$ 5,624,009	\$ 6,084,048	\$ 6,189,021	\$ 6,349,423	\$ 6,488,497
Purchased Services	116,337	124,917	144,286	89,123	95,000	96,805	97,850	100,003
Food	2,646,174	2,461,062	2,502,830	2,447,490	2,577,816	2,626,601	2,655,073	2,713,401
Commodities	400,484	501,008	483,341	524,125	515,000	524,785	535,805	547,593
Other Uses	161,442	163,381	178,124	180,134	186,000	189,534	193,514	197,269
Non-capital Equipment	76,942	62,404	84,046	50,628	50,000	50,950	52,020	53,164
Other Objects and Uses	24,940	32,383	28,423	36,036	47,900	48,811	49,834	50,931
TOTAL EXPENDITURES	\$ 8,205,910	\$ 8,228,964	\$ 8,607,072	\$ 8,951,545	\$ 9,555,764	\$ 9,726,507	\$ 9,933,519	\$ 10,150,858
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 132,126	\$ 134,636	\$ 137,526	\$ 140,516
GAAP RESERVES	-	-	-	-	40,000	42,690	44,420	46,182
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 172,126	\$ 177,326	\$ 181,946	\$ 186,698
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 8,205,910	\$ 8,228,964	\$ 8,607,072	\$ 8,951,545	\$ 9,727,890	\$ 9,903,833	\$ 10,115,465	\$ 10,337,556
ENDING BALANCE	\$ 163,068	\$ 198,072	\$ 271,237	\$ 177,638	\$ -	\$ -	\$ -	\$ -

*Projections are calculated based on the Denver-Lakewood-Aurora CPI.





BOULDER VALLEY SCHOOL DISTRICT

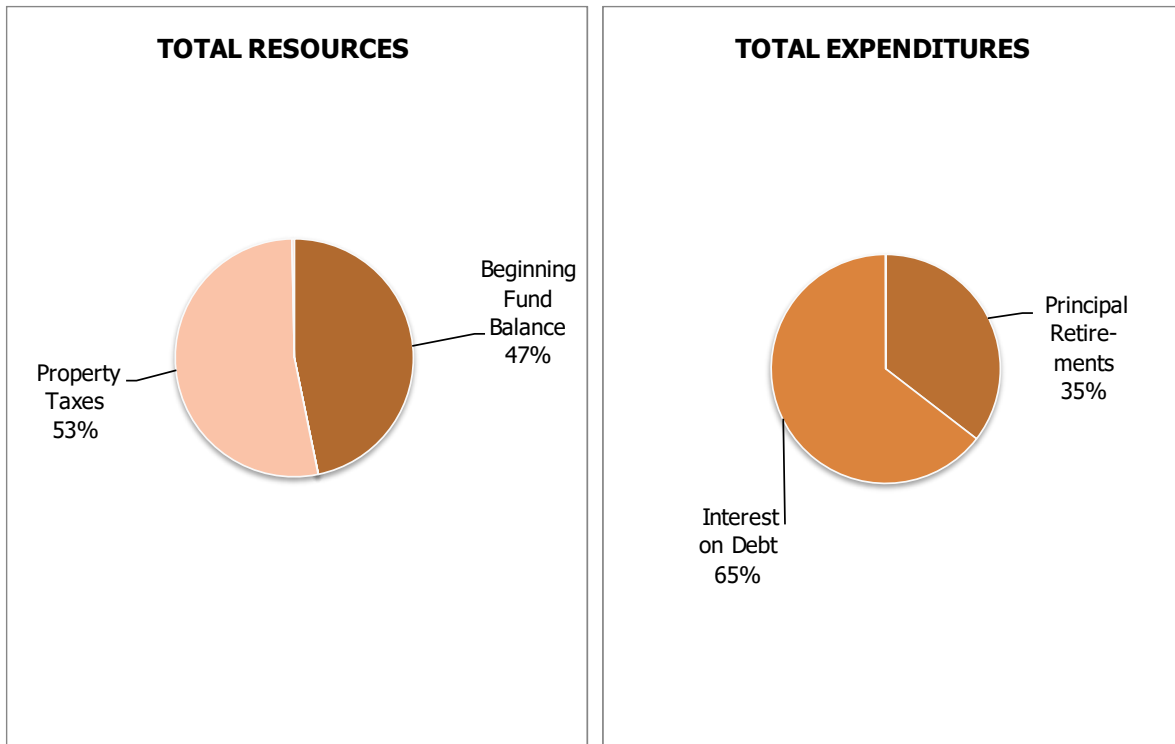
DEBT SERVICE FUNDS

Bond Redemption Fund 250

Bond Redemption Fund

The Bond Redemption Fund mill levy for property tax collections in 2020 is set at 7.855 mills to provide the appropriate funding for the district's debt service obligations, which are summarized in the table below. Boulder Valley's bonds are rated by Moody's (Aa1), Standard & Poor's (AA+), and Fitch (AA+). The rating from Standard & Poor's represents an upgrade to the district's prior AA rating and is the highest rating assigned by Standard & Poor's for any Colorado school district. 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. On November 4, 2014, voters approved a ballot measure authorizing the district to issue general obligation bonds in an amount not to exceed \$576,520,000. The bonds have been issued in three series and are for the purpose of funding capital projects outlined in the district's Facilities Master Plan. On April 14, 2015, the district issued \$250,000,000 of General Obligations Bonds, Series 2015. On March 16, 2017, the district issued \$190,000,000 of General Obligation Bonds, Series 2017A. On March 6, 2019, the district issued \$136,520,000 of General Obligation Bonds, Series 2019A, which was the remaining amount authorized.

<u>Year Ended June 30.</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 20,375,000	\$ 37,083,900	\$ 57,458,900
2021	20,865,000	36,299,000	57,164,000
2022	21,755,000	35,312,650	57,067,650
2023	22,840,000	34,239,100	57,079,100
2024	18,125,000	33,282,575	51,407,575
2025 - 2029	104,245,000	152,506,625	256,751,625
2030 - 2034	130,900,000	125,336,213	256,236,213
2035 - 2039	162,230,000	93,052,175	255,282,175
2040 - 2044	206,415,000	47,852,063	254,267,063
2045 - 2049	104,510,000	8,156,325	112,666,325
Total	<u>\$812,260,000</u>	<u>\$ 603,120,626</u>	<u>\$1,415,380,626</u>



Bond Redemption Fund (continued)

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET	PROJECTED BUDGET*		
						2020-21	2021-22	2022-23
BEGINNING FUND BALANCE	\$ 33,532,514	\$ 38,491,424	\$ 48,173,528	\$ 44,961,935	\$ 49,553,956	\$ 49,569,442	\$ 43,614,092	\$ 44,432,842
REVENUE:								
Delinquent Property Taxes	\$ 64,914	\$ 58,042	\$ 44,422	\$ 37,716	\$ 30,000	\$ 21,000	\$ 23,000	\$ 25,000
Property Taxes	45,610,085	51,876,547	53,674,527	53,565,673	56,854,386	54,750,000	55,300,000	55,000,000
Interest Income	68,683	221,005	468,220	783,733	600,000	200,000	200,000	200,000
TOTAL REVENUE	\$ 45,743,682	\$ 52,155,594	\$ 54,187,169	\$ 54,387,122	\$ 57,484,386	\$ 54,971,000	\$ 55,523,000	\$ 55,225,000
TOTAL RESOURCES	<u>\$ 79,276,196</u>	<u>\$ 90,647,018</u>	<u>\$ 102,360,697</u>	<u>\$ 99,349,057</u>	<u>\$107,038,342</u>	<u>\$ 104,540,442</u>	<u>\$ 99,137,092</u>	<u>\$ 99,657,842</u>
EXPENDITURES:								
Principal Retirements	\$ 13,835,000	\$ 19,225,000	\$ 22,265,000	\$ 18,395,000	\$ 20,375,000	\$ 23,220,000	\$ 18,535,000	\$ 19,930,000
Interest on Debt	26,946,722	23,245,440	35,130,212	31,400,100	37,083,900	37,706,350	36,169,250	35,582,275
Bond Issuance Costs	-	413,681	-	918,495	-	-	-	-
Other - Paying Agent Fees	3,050	3,050	3,550	-	10,000	-	-	-
TOTAL EXPENDITURES	\$ 40,784,772	\$ 42,887,171	\$ 57,398,762	\$ 50,713,595	\$ 57,468,900	\$ 60,926,350	\$ 54,704,250	\$ 55,512,275
OTHER FINANCING SOURCES (USES)								
Proceeds from Debt Issuance	\$ -	\$ 93,740,000	\$ -	\$ 162,745,000	\$ -	\$ -	\$ -	\$ -
Bond Premium	-	7,671,051	-	13,551,434	-	-	-	-
Payment to Escrow Agent	-	(100,997,370)	-	(175,377,940)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ 413,681</u>	<u>\$ -</u>	<u>\$ 918,494</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ 38,491,424</u>	<u>\$ 48,173,528</u>	<u>\$ 44,961,935</u>	<u>\$ 49,553,956</u>	<u>\$ 49,569,442</u>	<u>\$ 43,614,092</u>	<u>\$ 44,432,842</u>	<u>\$ 44,145,567</u>

*Projections are calculated based on anticipated debt service requirements in future years.





BOULDER VALLEY SCHOOL DISTRICT

CAPITAL PROJECTS FUNDS

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2014 Building Fund

2014-2022 Building Fund 8-Year Spending Plan

Facility Condition renovations will improve the physical condition of buildings through repair and replacement of HVAC, electrical and plumbing systems, roofs, windows, interior and exterior doors as well as asbestos abatement, restroom renovations and upgrades to interior finishes and casework.

Program Compatibility renovations will improve the educational functionality of learning spaces such as Special Education rooms, auditoriums and music rooms.

Health and Physical Development improvements will expand opportunities for students to participate in fitness activities whether on the playground, individually or as part of a team through construction of multi-purpose fitness rooms, modern weight rooms and running tracks and paths.

Sustainability improvements will improve energy efficiency with lighting upgrades, HVAC upgrades and retro-commissioning to ensure all systems are performing optimally.

Educational Innovation renovations will modernize learning spaces to meet the needs of 21st Century students through the use of moveable walls to allow for flexible use of learning spaces, alternative furniture, shared activity spaces where students can collaborate, present or study independently or labs to support project-based learning to name a few examples.

School Replacement Creekside, Douglass and Emerald elementary schools will be replaced with new buildings to serve the same size enrollments as served currently.

District-wide Support Campus renovations will improve operational functionality and efficiency. Specifically renovations will be made to the central Transportation hub, a central kitchen will be constructed, professional development facilities will be expanded to support technology training and central administrative offices will be renovated.

District-wide Radio Upgrade will upgrade all district radios from analog to digital.

Information Technology renovations will improve Internet access and system stability. Audio enhancement will be provided for every classroom and the BVSD fiber optic network will be extended to select affordable housing projects to allow for Internet access.

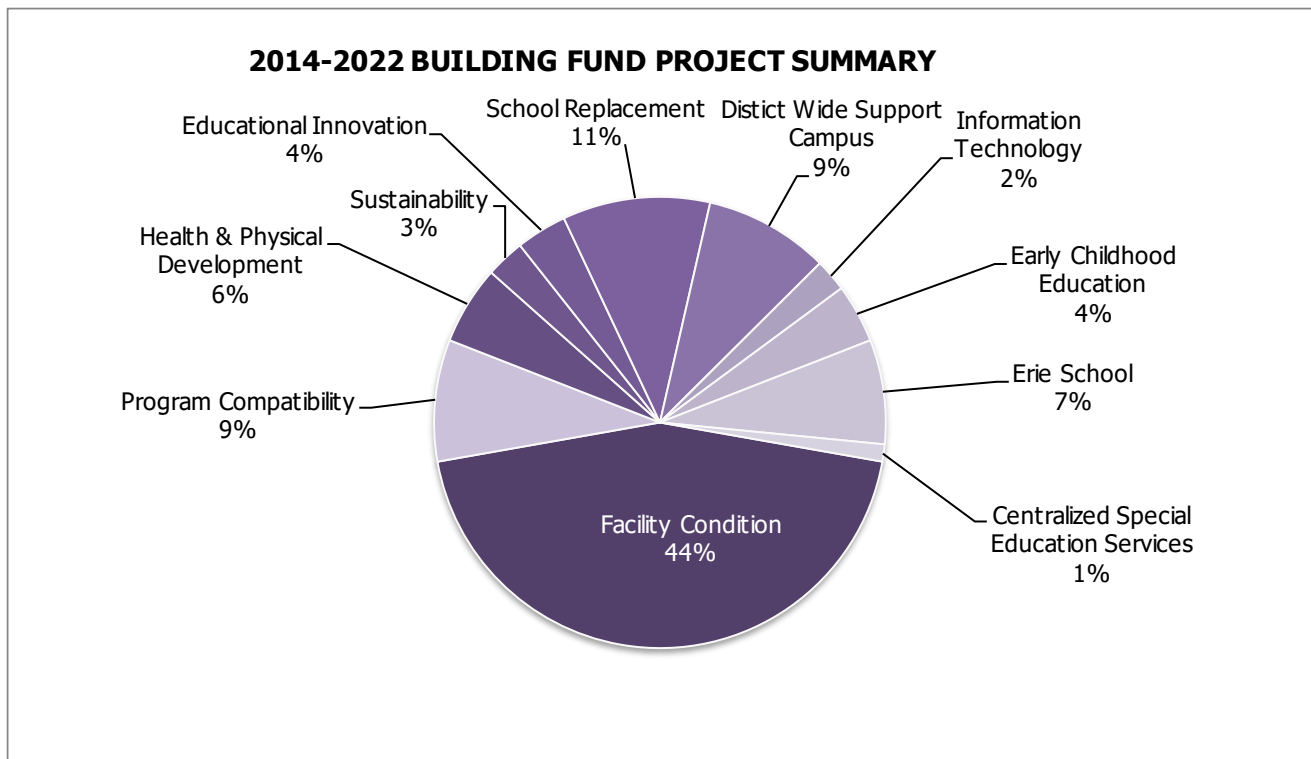
Early Childhood Education classrooms and support spaces will be constructed to allow BVSD to provide preschool and full-day kindergarten throughout the district.

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

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

2014 Building Fund (continued)

Facility Condition	\$	235,770,000
Program Compatibility		46,270,000
Health & Physical Development		29,890,000
Sustainability		14,820,000
Educational Innovation		19,350,000
School Replacement		56,050,000
Distict Wide Support Campus		47,510,000
District Wide Radio Upgrade		850,000
Information Technology		12,330,000
Early Childhood Education		22,350,000
Erie School		39,700,000
Centralized Special Education Services		6,500,000
TOTAL COST	\$	531,390,000
Inflation		37,230,000
Project Reserve		7,900,000
Additional Reserve (Bond Premium)		81,004,775
Investment Earnings		13,200,000
Other Contributions		5,817,667
TOTAL COST	\$	676,542,442





2014 Building Fund (continued)

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET	PROJECTED BUDGET*		
						2020-21	2021-22	2022-23
BEGINNING FUND BALANCE	\$ 277,155,593	\$ 213,889,151	\$ 279,402,989	\$ 149,279,877	\$ 196,777,138	\$ 82,690,030	\$ 12,056,174	\$ -
REVENUE:								
Net Bond Proceeds	\$ -	\$ 219,324,600	\$ -	\$ 157,387,275	\$ -	\$ -	\$ -	\$ -
Interest Income	1,434,675	1,506,530	3,363,362	3,680,342	2,500,000	650,000	29,526	-
School Contributions	1,322,099	80,000	80,000	144,601	80,000	80,000	-	-
Sale of Land/Building	-	-	-	743,795	-	-	-	-
Other Local Revenue	21,100	217,014	643,753	2,313,049	100,000	-	-	-
TOTAL REVENUE	\$ 2,777,874	\$ 221,128,144	\$ 4,087,115	\$ 164,269,062	\$ 2,680,000	\$ 730,000	\$ 29,526	\$ -
TOTAL RESOURCES	<u>\$ 279,933,467</u>	<u>\$ 435,017,295</u>	<u>\$ 283,490,104</u>	<u>\$ 313,548,939</u>	<u>\$ 199,457,138</u>	<u>\$ 83,420,030</u>	<u>\$ 12,085,700</u>	<u>\$ -</u>
EXPENDITURES:								
Capital Outlays	\$ 66,044,316	\$ 155,044,701	\$ 134,210,227	\$ 115,792,016	\$ 116,767,108	\$ 71,363,856	\$ 12,085,700	\$ -
Bond Issuance Costs	-	569,605	-	979,785	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 66,044,316</u>	<u>\$ 155,614,306</u>	<u>\$ 134,210,227</u>	<u>\$ 116,771,801</u>	<u>\$ 116,767,108</u>	<u>\$ 71,363,856</u>	<u>\$ 12,085,700</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ 213,889,151</u>	<u>\$ 279,402,989</u>	<u>\$ 149,279,877</u>	<u>\$ 196,777,138</u>	<u>\$ 82,690,030</u>	<u>\$ 12,056,174</u>	<u>\$ -</u>	<u>\$ -</u>

*Projections are calculated based on projects scheduled according to the Facilities Master Plan.

2014 Building Fund (continued)

Project List

Elementary School Projects				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2019	Revised 2019 - 2020	Anticipated Completion
BCSIS/HIGH PEAKS	\$ 7,998,419	\$ 7,668,835	\$ 329,584	2019
BEAR CREEK ELEMENTARY	9,569,199	118,155	3,996,601	2021
BIRCH ELEMENTARY	8,315,937	8,313,661	2,276	2017
COAL CREEK ELEMENTARY	6,967,462	3,363,182	3,604,280	2020
COLUMBINE ELEMENTARY	1,204,365	1,151,992	52,374	2019
COMMUNITY MONTESSORI	5,380,994	5,308,685	72,309	2018
CREEKSIDE ELEMENTARY	20,905,732	20,618,970	286,762	2018
CREST VIEW ELEMENTARY	10,078,001	120,018	4,213,522	2021
DOUGLASS ELEMENTARY	24,218,396	24,160,210	58,186	2018
EISENHOWER ELEMENTARY	7,072,051	6,995,365	76,686	2019
EMERALD ELEMENTARY	22,506,920	22,480,071	26,849	2018
FIRESIDE ELEMENTARY	7,465,790	7,238,153	227,637	2019
FLAT IRONS ELEMENTARY	7,722,578	91,612	3,229,096	2021
FOOTHILL ELEMENTARY	9,789,610	201,966	4,007,567	2021
GOLD HILL	874,021	57,146	318,683	2021
HEATHERWOOD ELEMENTARY	7,136,412	3,815,174	3,321,238	2020
JAMESTOWN ELEMENTARY	821,625	31,199	322,100	2021
KOHL ELEMENTARY	8,043,254	7,685,013	358,241	2019
LAFAYETTE ELEMENTARY	10,203,892	3,283,501	6,920,392	2020
LOUISVILLE ELEMENTARY	8,510,631	3,461,544	5,049,087	2020
MAPLETON	2,837,311	125,939	1,094,105	2021
MESA ELEMENTARY	8,710,339	2,718,657	5,991,681	2020
NEDERLAND ELEMENTARY	6,426,018	4,226,324	2,199,694	2020
PIONEER ELEMENTARY	9,156,672	8,995,705	160,967	2018
RYAN ELEMENTARY	3,775,634	3,772,411	3,223	2018
SANCHEZ ELEMENTARY	5,625,486	5,606,594	18,892	2017
SUPERIOR ELEMENTARY	7,643,785	4,223,930	3,419,855	2020
UNIVERSITY HILL ELEMENTARY	18,306,554	1,033,472	6,289,150	2022
WHITTIER ELEMENTARY	8,207,622	8,197,281	10,341	2017
Total Elementary School Projects	\$ 255,474,711	\$ 165,064,766	\$ 55,661,376	

Middle School Projects				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2019	Revised 2019 - 2020	Anticipated Completion
ANGEVINE MIDDLE	\$ 9,356,993	\$ 5,186,639	\$ 4,170,354	2020
BROOMFIELD HEIGHTS MIDDLE	14,646,540	14,646,541	-	2017
CASEY MIDDLE	2,085,572	90,342	806,454	2021
CENTENNIAL MIDDLE	12,016,772	11,624,915	391,856	2019
LOUISVILLE MIDDLE	6,219,572	6,216,246	3,326	2018
MANHATTAN MIDDLE	10,500,800	10,500,800	-	2018
PLATT MIDDLE	17,039,952	16,741,473	298,479	2019
SOUTHERN HILLS MIDDLE	8,859,873	8,844,071	15,802	2017
SUMMIT MIDDLE	11,730,510	11,730,510	-	2017
Total Middle School Projects	\$ 92,456,583	\$ 85,581,537	\$ 5,686,271	

High School Projects				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2019	Revised 2019 - 2020	Anticipated Completion
ARAPAHOE RIDGE HIGH	\$ 14,637,776	\$ 1,376,693	\$ 7,405,972	2021
BOULDER HIGH	20,883,549	20,877,392	6,157	2018
BOULDER PREP	294,548	294,548	-	2019
BROOMFIELD HIGH	18,092,033	17,997,979	94,054	2019
CENTAURUS HIGH	30,179,978	29,258,419	921,559	2019
FAIRVIEW HIGH	22,950,778	20,205,621	2,745,157	2020
JUSTICE HIGH	261,849	135,459	126,390	2020
MONARCH HIGH	10,357,302	9,522,612	834,690	2019
NEW VISTA HIGH	13,305,228	113,422	219,208	2022
PEAK TO PEAK	10,200,000	10,200,000	-	2016
Total High School Projects	\$ 141,163,041	\$ 109,982,145	\$ 12,353,188	



2014 Building Fund (continued)

Project List (continued)

K-8 and Mid/Sr Projects				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2019	Revised 2019 - 2020	Anticipated Completion
ASPEN CREEK K-8	\$ 6,307,910	\$ 6,285,961	\$ 21,949	2018
ELDORADO K-8	10,763,119	10,699,945	63,174	2019
MEADOWLARK PK-8	39,740,163	39,436,688	303,475	2018
HALCYON	8,380,611	95,112	2,419,071	2021
HORIZONS K-8	3,605,204	1,387,468	2,217,736	2020
MONARCH K-8	9,484,359	8,484,621	999,738	2019
NEDERLAND MIDDLE/HIGH	8,609,559	5,797,534	2,812,025	2020
Total K-8 and Mid/Sr Projects	\$ 86,890,925	\$ 72,187,329	\$ 8,837,168	

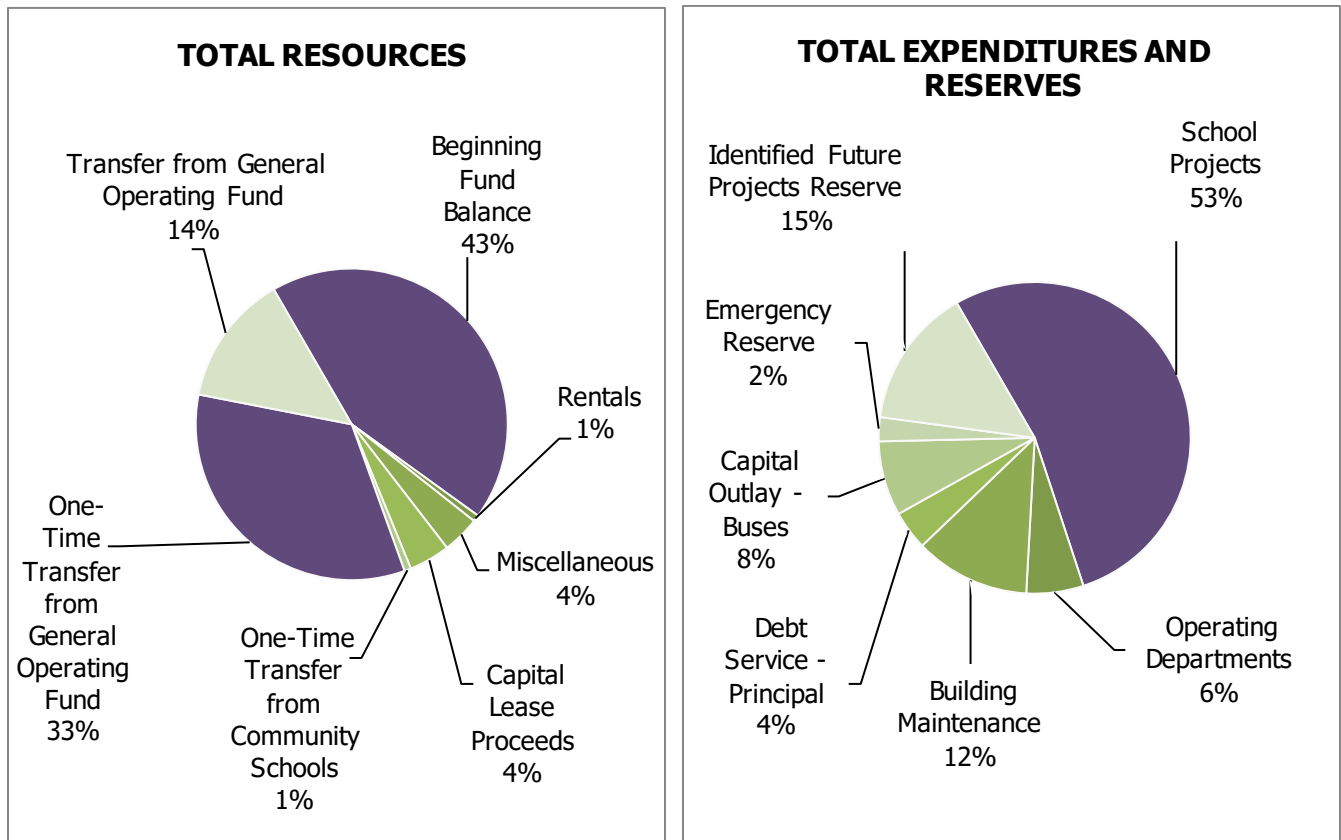
District Wide				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2019	Revised 2019 - 2020	Anticipated Completion
CENTRALIZED SPECIAL EDUCATION	\$ 874,629	\$ -	\$ 437,315	2021
DW CAMPUS : KITCHEN	16,066,659	4,938,525	11,128,134	2020
DW CAMPUS : ADMINISTRATION	26,913,446	2,617,955	16,221,457	2021
DW CAMPUS : TRANSPORTATION	24,097,193	23,601,353	495,840	2019
DW CAMPUS : WAREHOUSE/MAINT	-	-	-	2021
DW : EARLY CHILDHOOD ED	288,161	-	-	2021
DW : FULL-DAY KINDERGARTEN	-	-	-	2021
DW : RADIOS	903,544	893,593	9,951	2019
IT: INTERNET AFFODABLE HOUSING	390,000	-	-	2021
IT: INTEGRATED AUDIO ENHANCE	27,629	13,786	13,843	2021
IT: INTERNET/SYSTEM STABILITY	7,834,758	5,376,229	1,283,315	2020
IT: CLOSET UPGRADES	468,000	455,394	12,606	2021
IT: DATA CENTER UPGRADES	807,903	605,992	201,911	2021
IT: CLOSET AIR COOLING	9,593	-	9,593	2021
INNOVATION	559,563	296,409	263,154	2021
LAFAYETTE BUS FACILITY	1,678,531	1,668,764	9,767	2017
NEDERLAND BUS FACILITY	509,370	184,031	325,339	2019
SOMBRERO MARSH ENVIRONMENTAL	654,698	-	281,520	2021
Total District Wide	\$ 82,083,676	\$ 40,652,030	\$ 30,693,745	

Other (Reserves & Administration)				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2019	Revised 2019 - 2020	Anticipated Completion
INFLATION	\$ -	\$ -	\$ -	2020
PROGRAM RESERVE	5,801,953	-	2,250,000	2021
DEBT ISSUANCE	2,463,122	2,463,122	-	2019
UNALLOCATED OVERHEAD	4,200,525	394,851	1,285,359	2022
ADDITIONAL RESERVE (Premium)	6,007,906	-	-	2021
Total Other	\$ 18,473,506	\$ 2,857,972	\$ 3,535,359	
GRAND TOTAL	\$ 676,542,442	\$ 476,325,779	\$ 116,767,108	



Capital Reserve Fund

District staff evaluates capital project requests and prioritizes them based on health/safety issues, protection of the facility, improvement of an educational program, replacement of depreciated items, and impacts to the district's operating budget. Projects normally fall into four major areas: school health/safety repairs, mechanical systems repairs, maintenance support, and vehicle replacements. In fiscal year 2020 the substantial projects include: parking lot grading and repaving, purchasing seven new school buses and making outdoor athletic facility improvements. All carryover projects are identified as one-time expenditures and will not lead to an ongoing deficit.



Capital Reserve Fund (continued)

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET	PROJECTED BUDGET*		
						2020-21	2021-22	2022-23
BEGINNING FUND BALANCE	\$ 1,589,540	\$ 914,221	\$ 1,121,460	\$ 2,849,151	\$ 5,346,486	\$ 2,106,494	\$ 114,045	\$ 55,967
REVENUE:								
Sale of Fixed Assets	\$ -	\$ 45,236	\$ 225,101	\$ 122,981	\$ 38,221	\$ -	\$ -	\$ -
Sale of Land/Building	-	-	-	433,705	-	-	-	-
Energy Rebates	15,000	-	-	-	-	-	-	-
Rentals	74,891	77,138	79,552	81,836	84,291	86,820	49,107	50,580
Miscellaneous	86,128	97,503	-	-	480,000	-	-	-
Capital Lease Proceeds	1,117,800	1,855,550	-	-	526,650	-	-	-
One-Time Transfer from Community Schools	-	-	1,000,000	1,400,000	85,000	-	-	-
Transfer from Preschool Fund	10,866	12,123	12,123	16,568	12,144	12,375	12,635	12,913
Transfer from General Operating Fund	1,608,858	1,831,858	2,990,979	3,754,885	5,821,327	1,709,842	1,745,749	1,784,155
TOTAL REVENUE	\$ 2,913,543	\$ 3,919,408	\$ 4,307,755	\$ 5,809,975	\$ 7,047,633	\$ 1,809,037	\$ 1,807,491	\$ 1,847,648
TOTAL RESOURCES	\$ 4,503,083	\$ 4,833,629	\$ 5,429,215	\$ 8,659,126	\$ 12,394,119	\$ 3,915,531	\$ 1,921,536	\$ 1,903,615
EXPENDITURES:								
School Projects	\$ 868,232	\$ 350,783	\$ 258,067	\$ 538,519	\$ 6,590,181	\$ 1,075,330	\$ 132,613	\$ 255,096
Operating Departments	960,327	437,507	966,831	1,204,192	732,774	800,000	566,800	579,270
Building Maintenance	468,359	619,886	911,760	1,126,523	1,479,614	1,400,000	640,000	654,080
Salaries, Employee Benefits, Office Expense	1,712	-	-	-	-	-	-	-
Debt Service - Principal	172,432	428,589	419,533	413,258	501,595	494,255	502,970	345,424
Debt Service - Interest	-	19,854	23,873	30,148	24,561	31,901	23,186	14,300
Capital Outlay - Buses	1,117,800	1,855,550	-	-	958,900	-	-	-
TOTAL EXPENDITURES	\$ 3,588,862	\$ 3,712,169	\$ 2,580,064	\$ 3,312,640	\$ 10,287,625	\$ 3,801,486	\$ 1,865,569	\$ 1,848,170
RESERVES:								
Emergency Reserve	\$ -	\$ -	\$ -	\$ -	\$ 308,629	\$ 114,045	\$ 55,967	\$ 55,445
Identified Future Projects Reserve	-	-	-	-	1,797,865	-	-	-
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 2,106,494	\$ 114,045	\$ 55,967	\$ 55,445
TOTAL EXPENDITURES AND RESERVES	\$ 3,588,862	\$ 3,712,169	\$ 2,580,064	\$ 3,312,640	\$ 12,394,119	\$ 3,915,531	\$ 1,921,536	\$ 1,903,615
ENDING BALANCE	\$ 914,221	\$ 1,121,460	\$ 2,849,151	\$ 5,346,486	\$ -	\$ -	\$ -	\$ -

*Projections are calculated based on the Denver-Lakewood-Aurora CPI.



Capital Reserve Fund (continued)

Project List

		2019-20 Revised Budget
School Projects		
Angevine	Replace Windows (includes carry over)	\$ 75,000
Aspen Creek	Domestic Water Heaters (includes carry over)	25,000
Aspen Creek	Stage Lighting Sound System Interior Painting Main Office Carpet (includes carry over)	72,942
Boulder High	Resurface Tennis Court (includes carry over)	71,646
Boulder High	Resurface Track - 1 (includes carry over)	135,564
Broomfield Heights	Remove Tennis Court (includes carry over)	127,421
Broomfield Heights	Replace Foyer Flooring & Dance Floor (includes carry over)	37,660
Fairview High	Resurface Track - 2 (includes carry over)	106,932
Fireside Elementary	Upgrade Hot Water Generation System (includes carry over)	4,461
Platt Middle	Traffic Study (includes carry over)	469
Platt Middle	Parking Lot Improvements (includes carry over)	32,416
Ryan Elementary	1 Portable Relocate & Install	365,000
Technical ED Center	Entry Drive & Parking Lot Improvements (includes carry over)	1,557,125
Technical ED Center	Instructional Kitchen	179,166
Broomfield Locations	Building & Site Improvements (N.Moor Proceeds) (includes carry over)	24,379
District Wide	Athletic Improvements (includes carry over)	5,476
District Wide	Emergencies (includes carry over)	2,592,150
District Wide	Furniture & Fixtures (includes carry over)	31,162
District Wide	Indoor Air Quality (includes carry over)	68,251
District Wide	Special Education Modifications &/or Equipment (includes carry over)	10,000
District Wide	Building & Site Improvements	1,067,961
Total School Projects :		\$ 6,590,181
Operating Departments & Buses		
Print Shop	Print Shop Equipment	\$ 10,000
Security	Building Improvements & Equipment (includes carry over)	96,747
Transportation	Vehicles - White Fleet Modifications/Equip/Rental (includes carry over)	78,980
Transportation	Vehicles - White Fleet Escrow (Leases) (includes carry over)	486,548
Transportation	Other Student Transport Vehicles (includes carry over)	42,299
Transportation	Buses - Capital Outlay	958,900
Transportation	Buses - Security Improvements	18,200
Total Operating Departments :		\$ 1,691,674
Building Maintenance		
District Wide	HVAC (includes carry over)	\$ 169,973
District Wide	Doors & Windows (includes carry over)	29,267
District Wide	Preschool Safety Seats (includes carry over)	25,000
District Wide	Elevator Repairs (includes carry over)	357,700
District Wide	Americans With Disabilities Act (includes carry over)	37,417
District Wide	Environmental Management (includes carry over)	55,893
District Wide	Backflow Preventer Replacement (includes carry over)	17,802
District Wide	Paving & Concrete (includes carry over)	61,954
District Wide	Electrical	20,000
District Wide	Grounds (includes carry over)	218,667
District Wide	Maintenance Equipment (includes carry over)	164,844
District Wide	Roofing (includes carry over)	131,760
District Wide	Custodial Equipment (includes carry over)	43,735
District Wide	Playground Equipment (includes carry over)	40,000
District Wide	Flooring (includes carry over)	15,169
District Wide	Painting (includes carry over)	32,142
District Wide	Plumbing (includes carry over)	58,291
Total Building Maintenance :		\$ 1,479,614
Debt Service		
Accounting Svcs	Debt Service - Principal, Buses	\$ 501,595
Accounting Svcs	Debt Service - Interest, Buses	24,561
Total Debt Service :		\$ 526,156
Reserves		
Emergency Reserve (TABOR - 3% Budget)		\$ 308,629
Identified Future Projects Reserve		1,797,865
Total Reserves :		\$ 2,106,494
GRAND TOTAL :		\$ 12,394,119



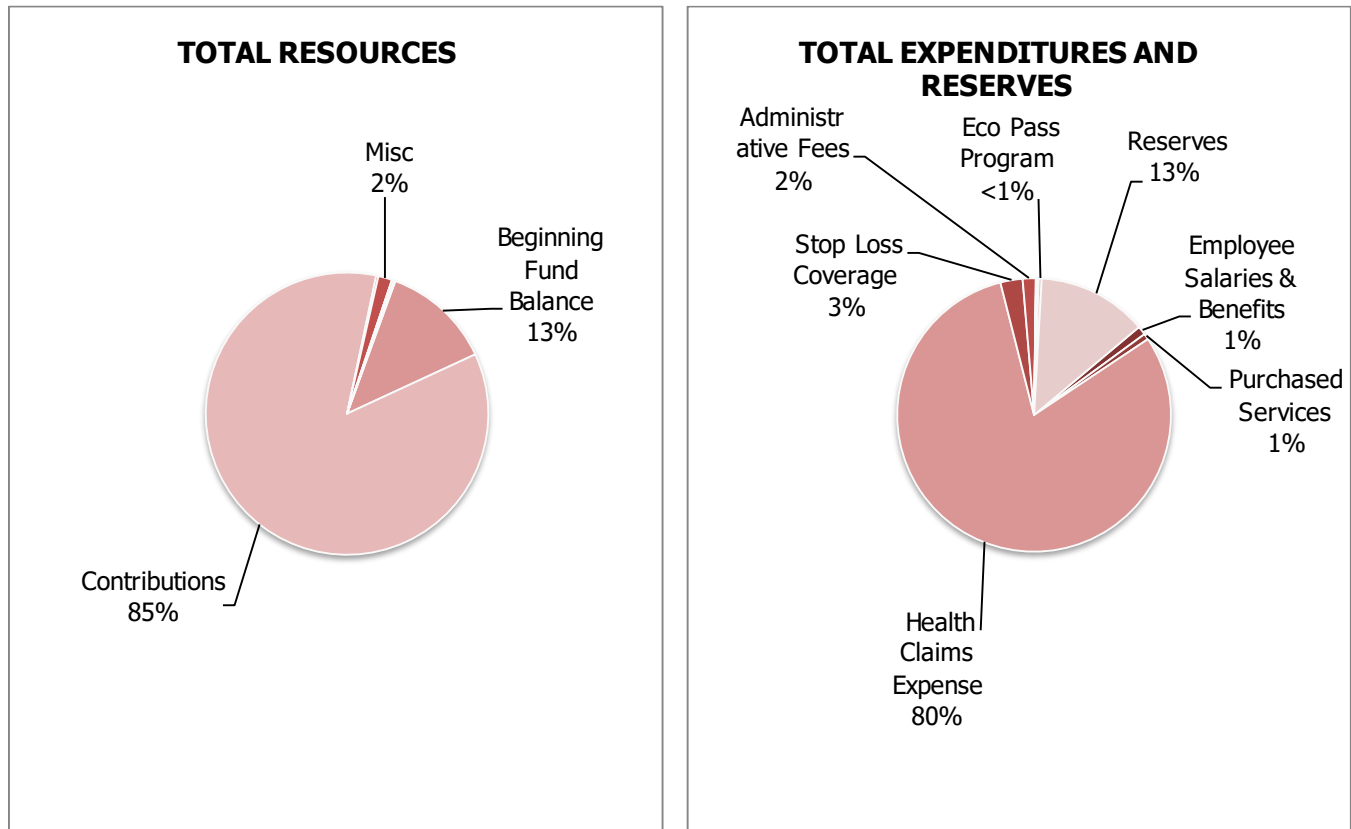
BOULDER VALLEY SCHOOL DISTRICT

INTERNAL SERVICE FUNDS

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Health Insurance Fund

The Health Insurance Fund is an internal service fund used to account for claims, administrative fees, and stop loss insurance coverage for the district's self-funded health insurance employee benefit program. Employees will have the choice of participating in the district's self-funded plan administered by United Healthcare (previously Cigna) or a traditional plan offered by Kaiser Permanente. Employees have the option to purchase dependent coverage. For 2019-20, the district will contribute an annual premium of \$7,224 per eligible employee, an increase of 5.0 percent over the prior year, consistent with increases in dependent coverage. In addition, the district funds an Employee Assistance Program at a contribution rate of \$15 per employee.

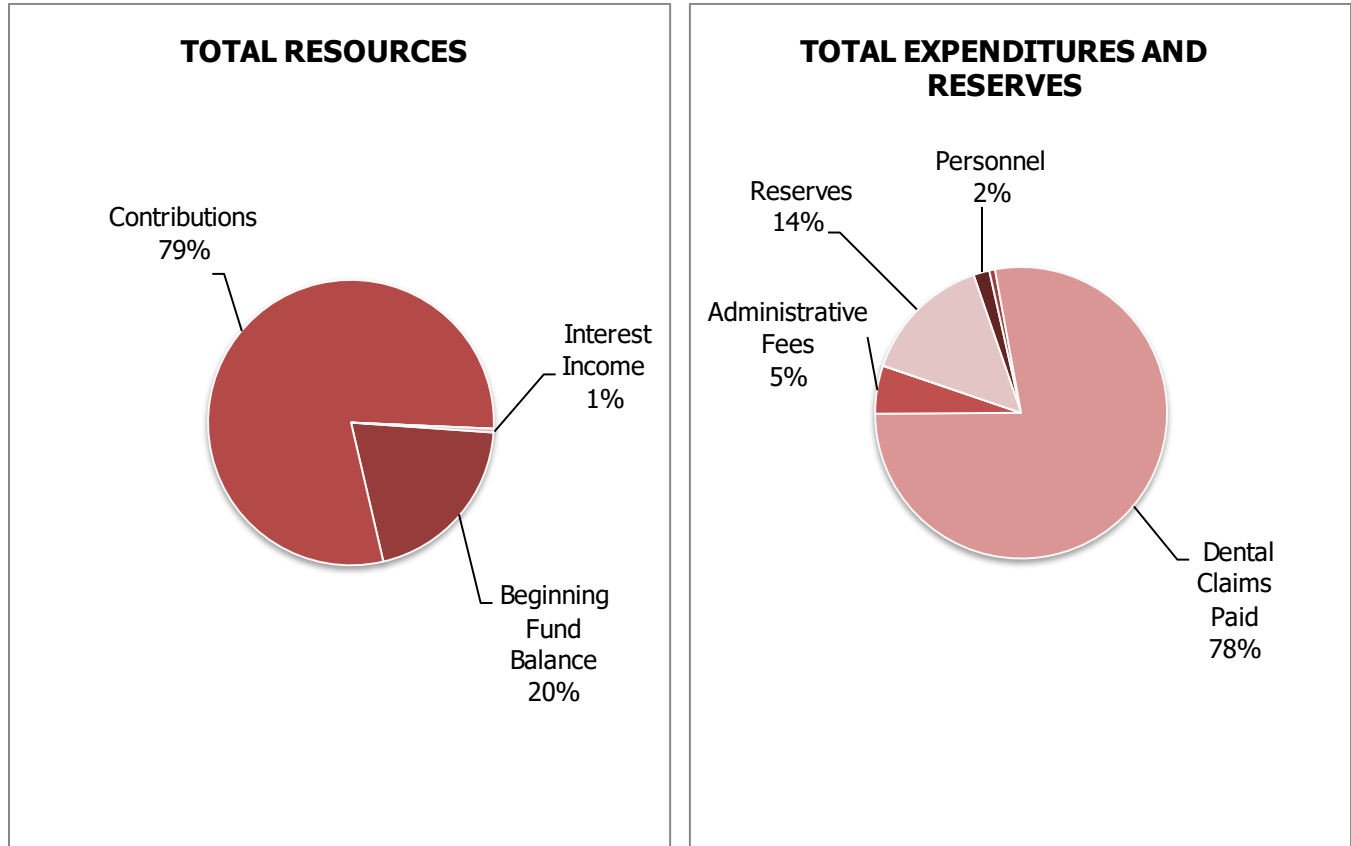


Health Insurance Fund (continued)

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET	PROJECTED BUDGET*		
						2020-21	2021-22	2022-23
BEGINNING FUND BALANCE	\$ 7,118,339	\$ 7,577,313	\$ 6,600,080	\$ 6,010,279	\$ 4,876,987	\$ 5,050,634	\$ 5,178,963	\$ 5,674,582
REVENUE:								
Contributions	\$ 27,548,009	\$ 27,986,039	\$ 29,692,430	\$ 31,887,504	\$ 33,131,879	\$ 34,390,890	\$ 36,110,435	\$ 37,915,957
Interest Income	21,133	50,224	89,794	128,984	100,000	100,000	100,000	100,000
Miscellaneous	540,727	662,636	768,080	1,022,780	615,000	633,450	651,187	666,815
Eco Pass Program	121,495	93,451	98,360	106,890	95,900	98,777	101,543	103,980
Employee Benefit Program	55,771	56,284	58,012	59,105	60,000	61,800	63,530	65,055
TOTAL REVENUE	\$ 28,287,135	\$ 28,848,634	\$ 30,706,676	\$ 33,205,263	\$ 34,002,779	\$ 35,284,917	\$ 37,026,695	\$ 38,851,807
TOTAL RESOURCES	\$ 35,405,474	\$ 36,425,947	\$ 37,306,756	\$ 39,215,542	\$ 38,879,766	\$ 40,335,551	\$ 42,205,658	\$ 44,526,389
EXPENDITURES:								
Personnel	\$ 173,760	\$ 189,765	\$ 226,856	\$ 389,483	\$ 405,961	\$ 418,140	\$ 429,848	\$ 440,164
Purchased Services	192,065	155,842	233,898	298,403	275,000	283,250	291,181	298,169
Health Claims Expense	24,665,207	26,523,614	27,971,587	31,218,290	31,258,171	32,508,498	33,808,838	35,161,192
Stop Loss Coverage	1,266,616	1,299,872	1,320,510	1,361,197	1,020,000	1,050,600	1,080,017	1,105,937
Administrative Fees	914,375	939,585	955,804	806,693	600,000	618,000	635,304	650,551
ACA and Miscellaneous	138,136	100,443	32,711	6,154	15,000	15,450	15,883	16,264
Wellness Program	153,821	244,089	214,036	45,746	50,000	51,500	52,942	54,213
Employee Benefit Program	53,842	54,901	55,112	59,825	65,000	66,950	68,825	70,477
Eco Pass Program	270,339	317,756	285,963	152,764	140,000	144,200	148,238	151,796
TOTAL EXPENDITURES	\$ 27,828,161	\$ 29,825,867	\$ 31,296,477	\$ 34,338,555	\$ 33,829,132	\$ 35,156,588	\$ 36,531,076	\$ 37,948,763
RESERVES:								
Above Recommended Amounts	\$ -	\$ -	\$ -	\$ -	\$ 5,050,634	\$ 5,178,963	\$ 5,674,582	\$ 6,577,626
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 5,050,634	\$ 5,178,963	\$ 5,674,582	\$ 6,577,626
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 27,828,161	\$ 29,825,867	\$ 31,296,477	\$ 34,338,555	\$ 38,879,766	\$ 40,335,551	\$ 42,205,658	\$ 44,526,389
ENDING BALANCE	\$ 7,577,313	\$ 6,600,080	\$ 6,010,279	\$ 4,876,987	\$ -	\$ -	\$ -	\$ -

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. For 2019-20, the district will contribute \$504 per eligible employee, which is a 5.0 percent increase over the prior year. Employees have the option to purchase dependent coverage.



Dental Insurance Fund (continued)

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET	PROJECTED BUDGET*		
						2020-21	2021-22	2022-23
BEGINNING FUND BALANCE	\$ 650,299	\$ 690,020	\$ 652,120	\$ 603,143	\$ 665,213	\$ 475,276	\$ 433,504	\$ 439,830
REVENUE:								
Contributions	\$ 2,328,822	\$ 2,349,639	\$ 2,385,292	\$ 2,541,836	\$ 2,605,623	\$ 2,735,904	\$ 2,867,227	\$ 3,004,854
Interest Income	2,475	5,881	10,515	16,889	14,000	14,000	14,000	14,000
TOTAL REVENUE	\$ 2,331,297	\$ 2,355,520	\$ 2,395,807	\$ 2,558,725	\$ 2,619,623	\$ 2,749,904	\$ 2,881,227	\$ 3,018,854
TOTAL RESOURCES	<u>\$ 2,981,596</u>	<u>\$ 3,045,540</u>	<u>\$ 3,047,927</u>	<u>\$ 3,161,868</u>	\$ 3,284,836	<u>\$ 3,225,180</u>	<u>\$ 3,314,731</u>	<u>\$ 3,458,684</u>
EXPENDITURES:								
Personnel	\$ 39,271	\$ 44,958	\$ 51,722	\$ 56,148	\$ 58,297	\$ 60,046	\$ 61,727	\$ 63,208
Purchased Services	9,000	8,542	8,040	12,741	21,000	21,630	22,236	22,770
Dental Claims Paid	2,082,438	2,177,713	2,220,436	2,257,398	2,554,263	2,528,720	2,604,582	2,682,719
Administrative Fees	160,768	162,207	164,586	170,368	175,000	180,250	185,297	189,744
Supplies and Materials	99	-	-	-	1,000	1,030	1,059	1,084
TOTAL EXPENDITURES	\$ 2,291,576	\$ 2,393,420	\$ 2,444,784	\$ 2,496,655	\$ 2,809,560	\$ 2,791,676	\$ 2,874,901	\$ 2,959,525
RESERVES:								
Reserved for Dental Benefits	\$ -	\$ -	\$ -	\$ -	\$ 475,276	\$ 433,504	\$ 439,830	\$ 499,159
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 475,276	\$ 433,504	\$ 439,830	\$ 499,159
TOTAL EXPENDITURES/RESERVES AND TRANSFERS	<u>\$ 2,291,576</u>	<u>\$ 2,393,420</u>	<u>\$ 2,444,784</u>	<u>\$ 2,496,655</u>	\$ 3,284,836	<u>\$ 3,225,180</u>	<u>\$ 3,314,731</u>	<u>\$ 3,458,684</u>
ENDING BALANCE	<u>\$ 690,020</u>	<u>\$ 652,120</u>	<u>\$ 603,143</u>	<u>\$ 665,213</u>	\$ -	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>





BOULDER VALLEY SCHOOL DISTRICT

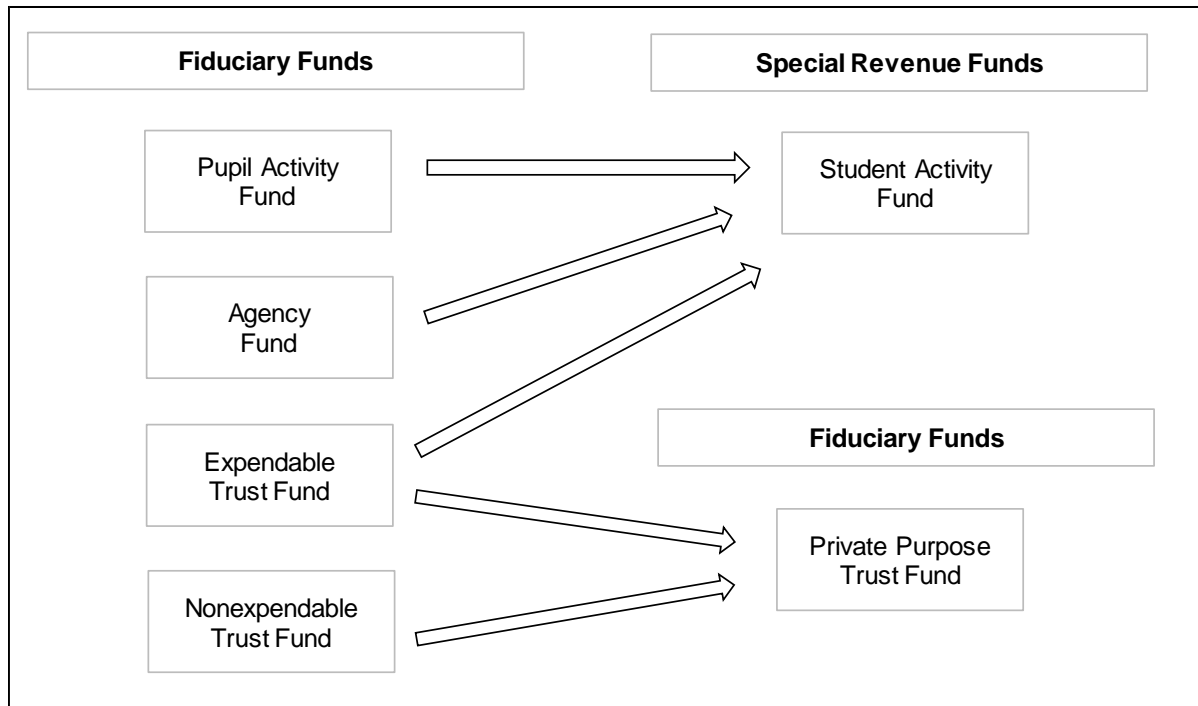
FIDUCIARY FUNDS

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Private Purpose Trust Fund

This fund is provided to account for donations received from the Jitsugyo High School Program, the will of E. Doyle Huckabay, the Barbara Carlson Scholarship, the Dr. Edwin O. Bostrom Scholarship, the Frances R. Bascom Scholarship, and the Tennyson McCarty Scholarship. Each donation is governed by a separate trust arrangement that defines how the funds, including interest earnings, are to be distributed.

Governmental Accounting Standards Board (GASB) Statement No. 83, Fiduciary Activities, is effective beginning fiscal year 2019-20. The Statement provides improved guidance and establishes criteria for identifying fiduciary activities for accounting and financial reporting purposes. As a result of the implementation of GASB Statement No. 84, activities previously reported in Fiduciary Funds have been reclassified as follows:



Private Purpose Trust Fund (continued)

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET	PROJECTED BUDGET**		
						2020-21	2021-22	2022-23
Agency Funds								
Beginning Fund Balance	\$ 1,068,574	\$ 1,313,780	\$ 1,565,530	\$ 2,518,091	\$ -	\$ -	\$ -	\$ -
Receipts	4,180,198	4,657,806	6,450,931	8,148,010	-	-	-	-
Total Resources	\$ 5,248,772	\$ 5,971,586	\$ 8,016,461	\$ 10,666,101	\$ -	\$ -	\$ -	\$ -
Disbursements	\$ 3,934,992	\$ 4,406,056	\$ 5,498,370	\$ 7,480,946	\$ -	\$ -	\$ -	\$ -
Ending Balance	\$ 1,313,780	\$ 1,565,530	\$ 2,518,091	\$ 3,185,155	\$ -	\$ -	\$ -	\$ -
Expendable Trust Funds								
Beginning Fund Balance	\$ 1,120,758	\$ 1,193,037	\$ 1,189,592	\$ 1,180,029	\$ -	\$ -	\$ -	\$ -
Revenue	108,466	29,662	18,659	29,906	-	-	-	-
Total Resources	\$ 1,229,224	\$ 1,222,699	\$ 1,208,251	\$ 1,209,935	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ 36,187	\$ 33,107	\$ 28,222	\$ 43,468	\$ -	\$ -	\$ -	\$ -
Ending Balance	\$ 1,193,037	\$ 1,189,592	\$ 1,180,029	\$ 1,166,467	\$ -	\$ -	\$ -	\$ -
Nonexpendable Trust Funds								
Beginning Fund Balance	\$ 207,620	\$ 218,650	\$ 225,505	\$ 229,971	\$ 1,357,907	\$ 1,362,907	\$ 1,368,002	\$ 1,373,204
Revenue	11,780	6,855	6,266	7,126	45,000	45,855	46,818	47,848
Total Resources	\$ 219,400	\$ 225,505	\$ 231,771	\$ 237,097	\$ 1,402,907	\$ 1,408,762	\$ 1,414,820	\$ 1,421,052
Expenditures	\$ 750	\$ -	\$ 1,800	\$ 2,000	\$ 40,000	\$ 40,760	\$ 41,616	\$ 42,532
Ending Balance	\$ 218,650	\$ 225,505	\$ 229,971	\$ 235,097	\$ 1,362,907	\$ 1,368,002	\$ 1,373,204	\$ 1,378,520
GRAND TOTAL								
BEGINNING FUND BALANCE	\$ 2,396,952	\$ 2,725,467	\$ 2,980,627	\$ 3,928,091	\$ 1,357,907	\$ 1,362,907	\$ 1,368,002	\$ 1,373,204
TOTAL REVENUE	4,300,444	4,694,323	6,475,856	8,185,042	45,000	45,855	46,818	47,848
TOTAL RESOURCES	\$ 6,697,396	\$ 7,419,790	\$ 9,456,483	\$ 12,113,133	\$ 1,402,907	\$ 1,408,762	\$ 1,414,820	\$ 1,421,052
TOTAL EXPENDITURES	\$ 3,971,929	\$ 4,439,163	\$ 5,528,392	\$ 7,526,414	\$ 40,000	\$ 40,760	\$ 41,616	\$ 42,532
ENDING BALANCE	\$ 2,725,467	\$ 2,980,627	\$ 3,928,091	\$ 4,586,719	\$ 1,362,907	\$ 1,368,002	\$ 1,373,204	\$ 1,378,520

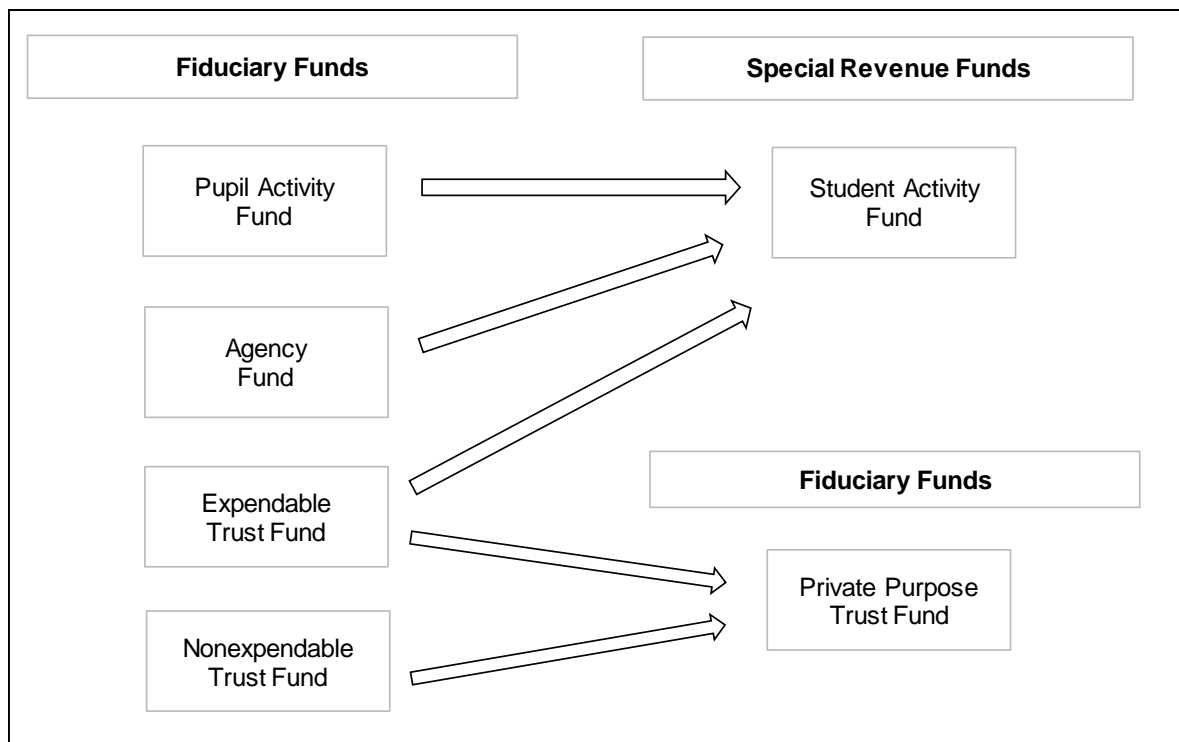
* As a result of implementing GASB Statement No. 84, fund balance as of June 30, 2019 has been restated.

**Projections are based on the Denver-Lakewood-Aurora CPI.

Student Activities Fund

The Student Activities Fund accounts for a variety of school-sponsored clubs, groups and initiatives. Revenues include board approved fees, donations, and miscellaneous other revenues. Primary expenditures of the fund include school and classroom supplies, registrations, entrance fees, and personnel costs, including extra duty contracts, additional paraprofessional hours and substitute teacher costs.

Governmental Accounting Standards Board (GASB) Statement No. 83, Fiduciary Activities, is effective beginning fiscal year 2019-20. The Statement provides improved guidance and establishes criteria for identifying fiduciary activities for accounting and financial reporting purposes. As a result of the implementation of GASB Statement No. 84, activities previously reported in Fiduciary Funds have been reclassified as follows:



Student Activities Fund (continued)

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET	PROJECTED BUDGET**		
						2020-21	2021-22	2022-23
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 5,748,202	\$ 6,148,202	\$ 6,555,802	\$ 6,967,273
REVENUE:								
Board Approved Fees	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,528,500	\$ 1,557,542	\$ 1,587,135
Donations and Contributions	-	-	-	-	4,000,000	4,076,000	4,153,444	4,232,359
Miscellaneous Local Revenue	-	-	-	-	6,500,000	6,623,500	6,749,347	6,877,585
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ 12,000,000	\$ 12,228,000	\$ 12,460,333	\$ 12,697,079
TOTAL RESOURCES	\$ -	\$ -	\$ -	\$ -	\$ 17,748,202	\$ 18,376,202	\$ 19,016,135	\$ 19,664,352
EXPENDITURES:								
Personnel	\$ -	\$ -	\$ -	\$ -	\$ 1,900,000	\$ 1,936,100	\$ 1,976,759	\$ 2,020,247
Purchased Services	-	-	-	-	2,800,000	2,853,200	2,907,411	2,962,652
Supplies	-	-	-	-	5,500,000	5,604,500	5,710,986	5,819,495
Property and Equipment	-	-	-	-	800,000	815,200	830,689	846,472
Other Uses of Funds	-	-	-	-	600,000	611,400	623,017	634,854
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 11,600,000	\$ 11,820,400	\$ 12,048,862	\$ 12,283,720
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 348,000	\$ 354,612	\$ 361,466	\$ 368,512
TOTAL EXPENDITURES/ EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 11,948,000	\$ 12,175,012	\$ 12,410,328	\$ 12,652,232
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 5,800,202	\$ 6,201,190	\$ 6,605,807	\$ 7,012,120

* As a result of implementing GASB Statement No. 84, fund balance as of June 30, 2019 has been restated.

**Projections are based on the Denver-Lakewood-Aurora CPI.



Pupil Activity Fund

Beginning 2019-20 all activities relating to the Pupil Activity Fund have been moved to the Student Activities Fund.

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 REVISED BUDGET	PROJECTED BUDGET		
						2020-21	2021-22	2022-23
BEGINNING BALANCE	\$ 2,918,618	\$ 3,519,556	\$ 3,675,564	\$ 2,697,202	\$ -	\$ -	\$ -	\$ -
RECEIPTS	9,782,223	9,686,027	8,914,942	5,878,861	-	-	-	-
TOTAL RESOURCES	<u>\$ 12,700,841</u>	<u>\$ 13,205,583</u>	<u>\$ 12,590,506</u>	<u>\$ 8,576,063</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS	<u>\$ 9,181,285</u>	<u>\$ 9,530,019</u>	<u>\$ 9,893,304</u>	<u>\$ 6,019,669</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ 3,519,556</u>	<u>\$ 3,675,564</u>	<u>\$ 2,697,202</u>	<u>\$ 2,556,394</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

*As a result of implementing GASB Statement No. 84, fund balance as of June 30, 2019 has been restated.



BOULDER VALLEY SCHOOL DISTRICT

INFORMATIONAL SECTION

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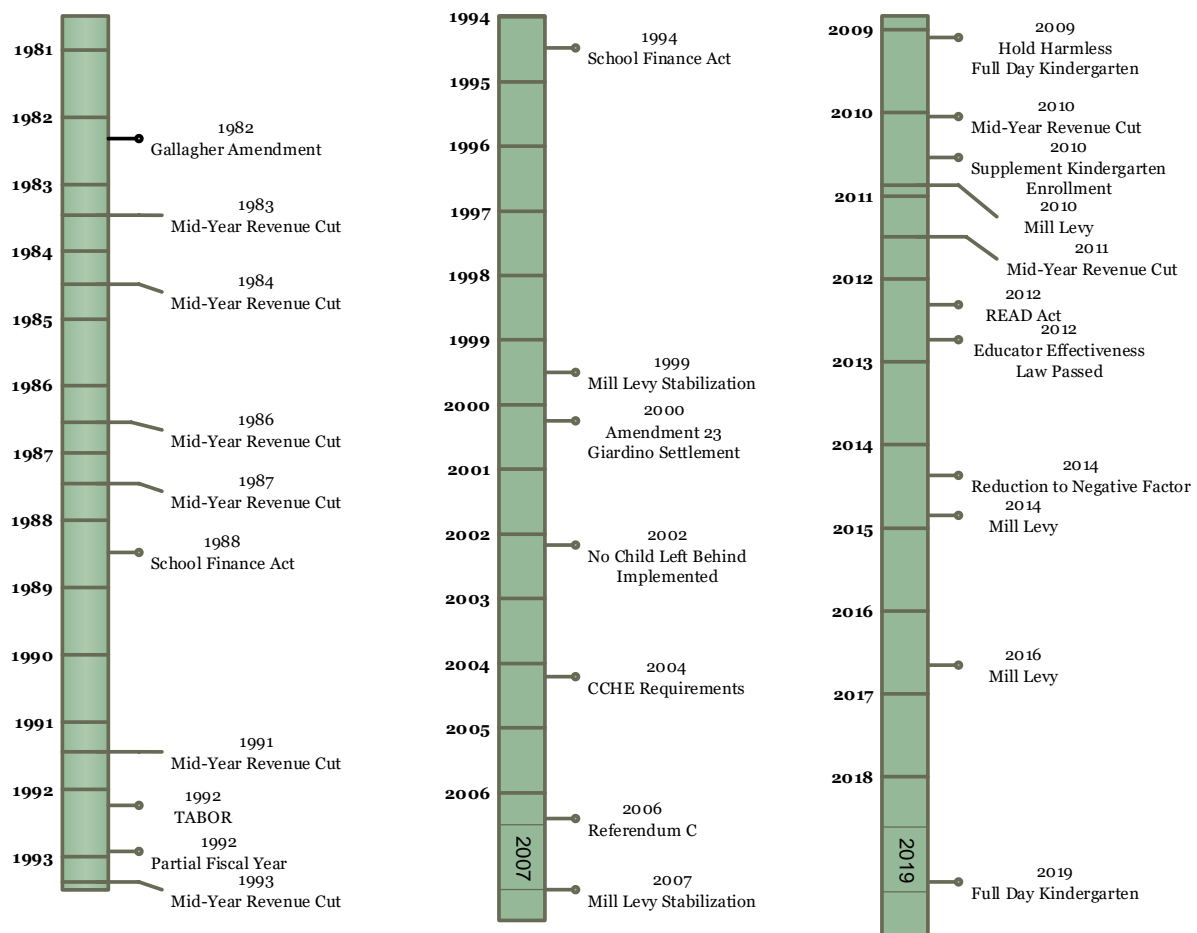
A Generation of Colorado School Finance

The timeline below illustrates major milestones in Colorado school finance. We take a look at over 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 – 2020

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; Full Day Kindergarten



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

1982 – 1993

1988 – 2000

1998 - 2020

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

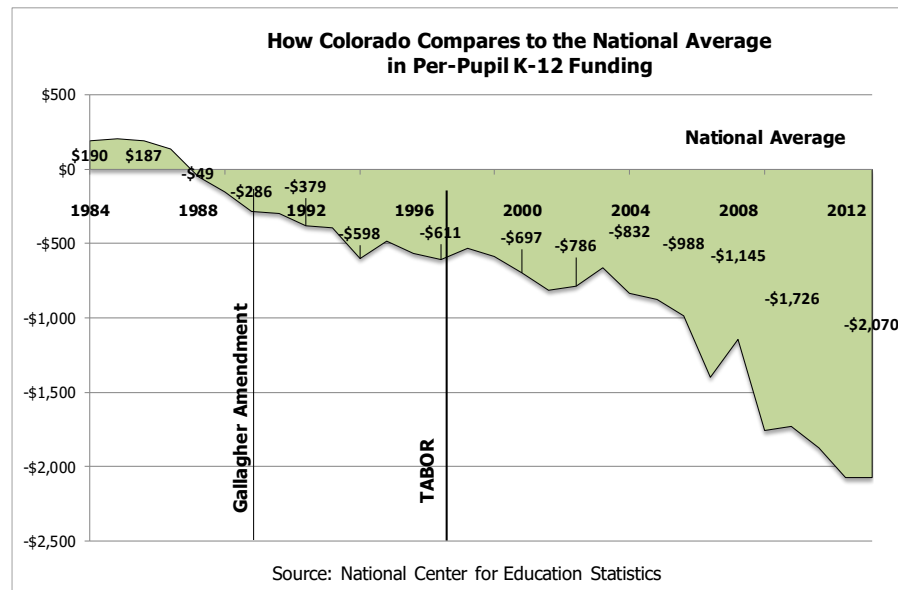
- Changes in Federal and State Laws
- Economic Conditions in Colorado
- Population Growth and Demographic Trends
- Advances in Technology

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 statewide average.

In 1992, Section 20, Article X of the Colorado Constitution (TABOR Amendment) 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. This amendment 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 present, 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 (\$7,300,000)
- 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)
- 2016 Referendum 3A Capital Construction, Technology, and Maintenance Levy (\$29,021,664)

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.

In 2016, Colorado voters passed an operational levy that freed up general fund resources so more funds can be directed toward ongoing maintenance, custodial, security, and technology expenditures.

In 2019, the state legislature approved funding for full-day kindergarten across Colorado.

Per Pupil Expenditures

The charts below shows what the actual cost per funded pupil is in BVSD compared to the School Finance Act per pupil revenue (PPR). From this presentation, we get a truer picture of the breakdown of funding per student as it relates to total budgeted expenditures, which utilize revenue from PPR, election overrides, state categorical reimbursements, grant funding, and year-to-year carryovers.

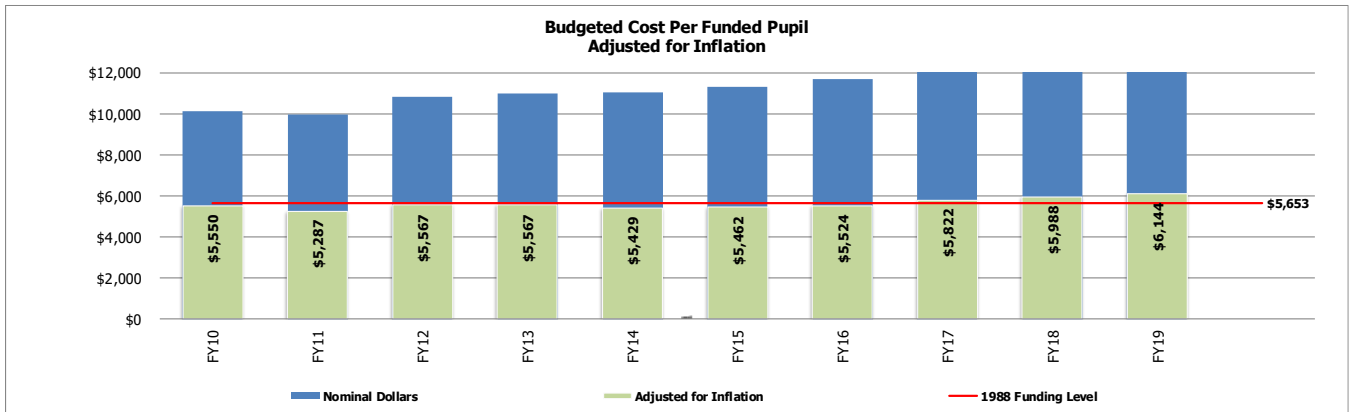
Before the sunset of Amendment 23 at the end of the 2010-11 fiscal year, on an inflation-adjusted basis, BVSD still spent less per student than at 1988 levels. The objective of adding the extra 1 percent in Amendment 23's increase of "inflation plus 1 percent" was to bring districts in Colorado back to 1988 funding levels after 10 years of the extra percentage. Even with the addition of 1991, 1998, 2002, 2005, and 2010 overrides, not until FY17 did the district surpass 1988 funding levels. This table shows how these overrides directly benefit BVSD students and allow the district to offer programming that would otherwise not be available.

	BUDGET YEAR	09-10 FY10	10-11 FY11	11-12 FY12	12-13 FY13	13-14 FY14	14-15 FY15	15-16 FY16	16-17 FY17	17-18 FY18	18-19 FY19	19-20 FY20
Budgeted		27,714	28,137	28,296	28,568	30,110	30,364	30,875	29,672	29,822	29,794	30,302
Funded Pupil Count												
* Operating Expenditures (in Thousands)		281,659	281,143	307,839	315,239	333,164	344,199	361,632	376,664	402,725	420,195	443,279
* Cost Per Funded Pupil		\$10,163	\$9,992	\$10,879	\$11,035	\$11,065	\$11,336	\$11,713	\$12,694	\$13,504	\$14,103	\$14,629
**CPI -U		210.32	217.07	224.44	227.66	234.09	238.38	243.54	250.43	259.01	263.64	270.43
Denver-Boulder Area												
Index (Base/CPI-U)		0.55	0.53	0.51	0.50	0.49	0.48	0.47	0.46	0.44	0.44	0.42
Adjusted Cost		5,550	5,287	5,567	5,567	5,429	5,462	5,524	5,822	5,988	6,144	6,213

* 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.

Per Pupil Expenditures (continued)



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.

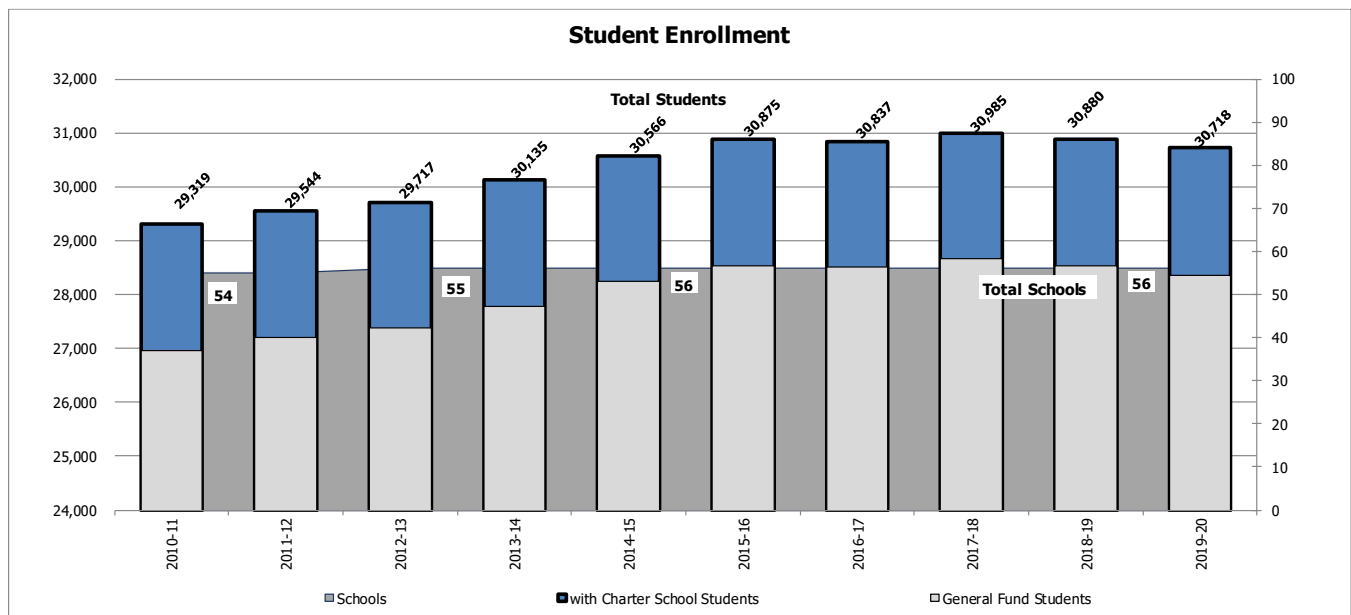
Operating Expenditures: are the operating budgets of the district, including: The General Fund, and transfers to the Athletics Fund, Community Schools Fund, Student Activities Fund, Capital Reserve Fund, Insurance Reserve Fund, Special Revenue Funds, Food Services Fund, Other Enterprise Funds, and the 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

From 2011 to 2017, total district enrollment flattened out, averaging a 0.7 percent increase annually while the change in charter school students averaged 0.2 percent decrease annually during the same period. Starting in 2018, the district began seeing a decline in enrollment, and anticipates that trend to continue and possibly flatten out over the next few years.



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, and accounts for preschool and part-time kindergarten through twelfth grade students as half-time within the fiscal year for which funding is received.

Student Enrollment	Oct-15	Oct-16	Oct-17	Oct-18	Oct-19
	Actual	Submitted	Submitted	Submitted	Revised
K-12	30,231	30,168	30,317	30,224	29,998
Pre-K	644	669	668	656	720
Total Enrollment	30,875	30,837	30,985	30,880	30,718

Student FTE	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
	Actual	Submitted	Submitted	Budget	Budget
Elem	12,183.8	12,177.0	12,022.0	11,872.4	12,440.4
Middle	7,180.0	7,186.5	7,302.5	7,268.0	7,185.5
Senior	9,932.5	9,898.0	10,092.5	10,204.0	10,269.5
Other	406.0	411.7	405.0	421.5	407.0
Total FTE	29,702.3	29,673.2	29,822.0	29,765.9	30,302.4
Change from Prior Year	305.0	(29.1)	148.8	(56.1)	536.5
% change from Prior Year	1.04%	-0.10%	0.50%	-0.19%	1.80%

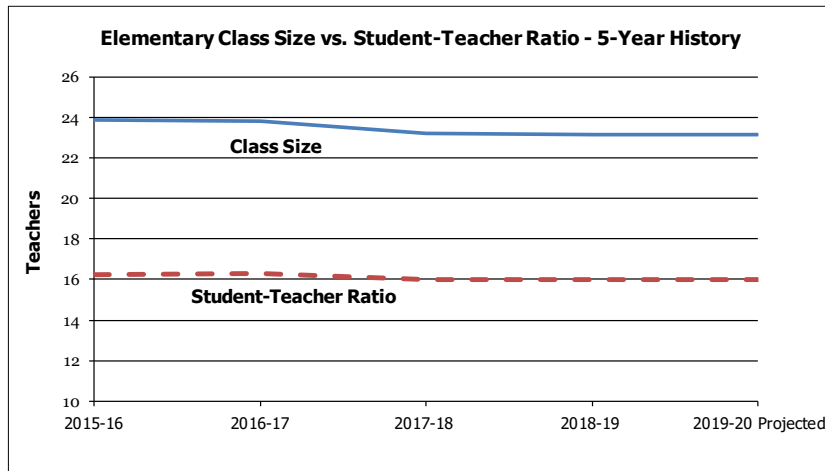
Elementary Class Size vs. Student-Teacher Ratio

Class Size - Elementary

2015-16	23.89
2016-17	23.86
2017-18	23.24
2018-19	23.18
2019-20 Projected	23.18

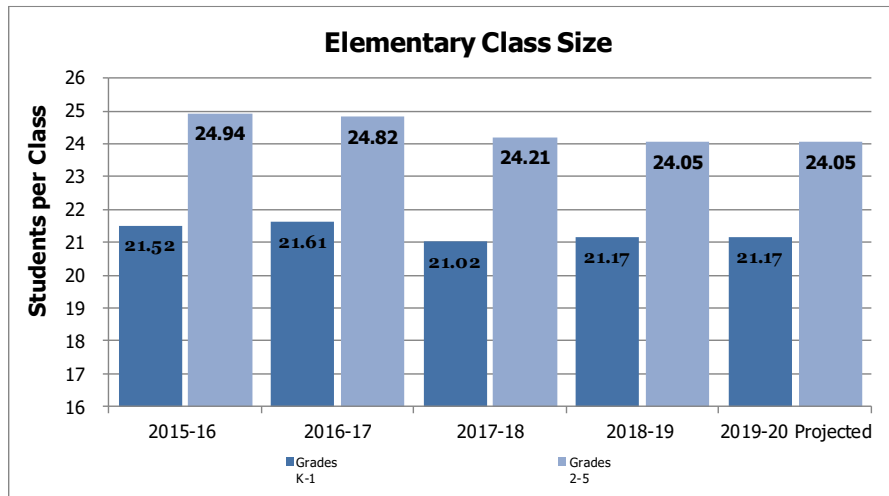
Student - Teacher Ratio

2015-16	16.21
2016-17	16.28
2017-18	15.99
2018-19	16.00
2019-20 Projected	16.00



Note: ESL, Literacy, Special Education, Title I, Art, Music, PE, and teachers are not included in Class Size calculations. Charters also not included.

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



Class Size - Grades K-1

2015-16	21.52
2016-17	21.61
2017-18	21.02
2018-19	21.17
2019-20 Projected	21.17

Class Size - Grades 2-5

2015-16	24.94
2016-17	24.82
2017-18	24.21
2018-19	24.05
2019-20 Projected	24.05

Authorized FTE History Summary – All Funds

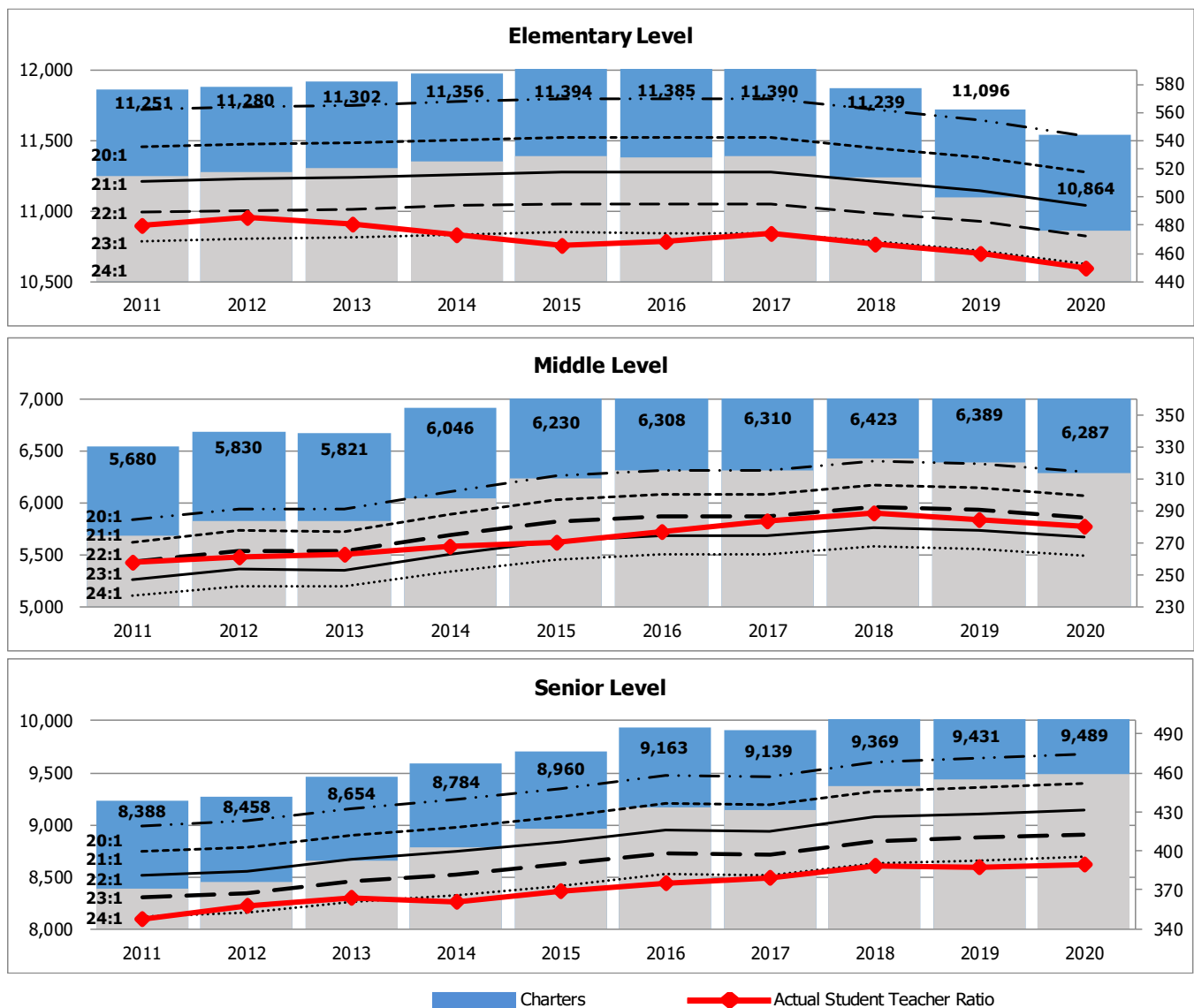
Full time equivalent positions (FTE) are determined by dividing the total of all standard salaries in a position by the standard salary for that position. Totals include charter schools.

	2015-16	2016-17	2017-18	2018-19	2019-20
Classroom Teachers	1744.218	1749.623	1765.219	1750.38	1784.628
Other Teachers	142.517	152.856	162.749	184.157	189.258
Psychologists/Social Workers/OT/PT/Nurses	112.957	108.857	125.768	126.423	124.499
Admin/Principals	159.649	161.579	164.149	165.709	168.459
Professional Support	109.259	109.98	120.6475	132.9755	130.576
Technical Support	53.762	51.262	52.813	53.837	53.837
Paraeducators/Liaisons/Monitors	548.841	544.380	551.399	557.402	565.409
Office/Administrative Support	241.409	242.350	246.869	253.754	251.473
Trades and Services	530.576	538.954	556.146	554.730	555.745
TOTAL FTE:	3,643.188	3,659.841	3,745.759	3,779.368	3,823.885

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 94 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.

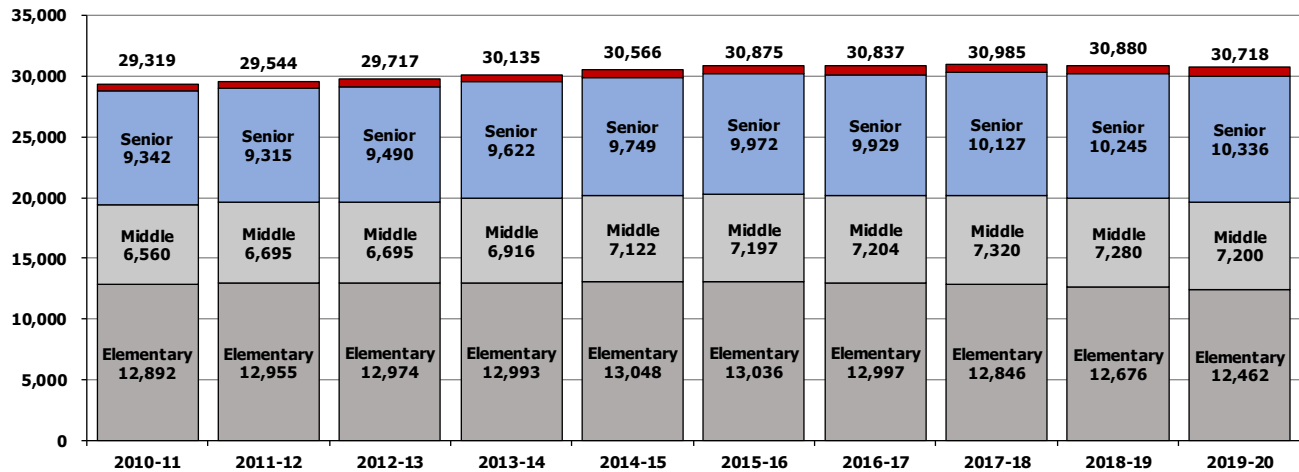
When total students decrease, the student-teacher ratio will also decrease if the number of teachers remains the same. Each year, the district re-examines the school allocation formulas described in the Financial Section of this document. In order to calculate the cost of maintaining the same student-teacher 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.





Enrollment History

Prior to 2017, BVSD had experienced positive enrollment growth with gains above 1.0 percent. In 2017, enrollment decreased slightly, only to return the next year. Since 2018, the district has seen a decline in enrollment. In 2020, projections show a decrease with the years beyond most likely reflecting a leveled trend or slight decline.



Funded Headcount								
GRADE LEVEL		2014	2015	2016	Submitted 2017	Submitted 2018	Submitted 2019	Budgeted 2020
ELEMENTARY								
	K	2,021	1,969	1,964	1,950	1,922	1,860	1,894
	1	2,136	2,157	2,120	2,090	2,116	2,071	1,969
	2	2,212	2,183	2,208	2,128	2,118	2,123	2,103
	3	2,157	2,265	2,218	2,259	2,151	2,134	2,152
	4	2,224	2,205	2,294	2,244	2,277	2,197	2,148
	5	2,267	2,269	2,232	2,326	2,262	2,291	2,196
	TOTAL	13,017	13,048	13,036	12,997	12,846	12,676	12,462
MIDDLE SCHOOL								
	6	2,319	2,398	2,374	2,330	2,463	2,391	2,340
	7	2,314	2,372	2,423	2,430	2,391	2,471	2,377
	8	2,290	2,352	2,400	2,444	2,466	2,418	2,483
	TOTAL	6,923	7,122	7,197	7,204	7,320	7,280	7,200
HIGH SCHOOL								
	9	2,352	2,525	2,557	2,538	2,584	2,609	2,563
	10	2,518	2,384	2,529	2,549	2,546	2,599	2,614
	11	2,290	2,518	2,358	2,504	2,518	2,542	2,590
	12	2,462	2,322	2,528	2,338	2,479	2,495	2,569
	TOTAL	9,622	9,749	9,972	9,929	10,127	10,245	10,336
OTHER (Contracted Ed, CPP & SPED Pre-K)		573	647	670	707	692	679	720
GRAND TOTAL		30,135	30,566	30,875	30,837	30,985	30,880	30,718

Enrollment Projections

Executive Summary

- District enrollment was down 219 students in 2019, representing a rate of -0.73 percent. This was the third time in the last 4 years the district experienced a decline.
- The 2019 kindergarten class, at 1,894, was the second smallest since 2005 but did grow slightly over last year. Kindergarten has otherwise been declining since 2011. Strong growth continues to occur between kindergarten and 1st grade, but not enough to bring 1st grade up to historic levels.
- Cohort growth, a measure of student growth and retention, remains positive but with 2019 being significantly lower than other recent years, especially at the middle school level.
- The number of live births experienced another decline in 2018 (the most recent year available) totaling 1,604, and remains much lower than the 2,036 birth ten years prior; in-migration to the district among resident students continues to outpace out-migration, albeit by smaller margins than the last five years.
- New residential construction exceeded last year in terms of total units with the most units constructed since 2015. However, much of this was concentrated in apartment construction, which contributes relatively few students compared to other housing types. Single-family detached (SFD) units were below the level of the last two years, but still relatively strong. Construction in 2020 is poised to also be a strong year for new construction.
- A conservative projection that captures the current economic and demographic climate is recommended for 2020.

Methodology

The 2020 enrollment projections were developed for the entire district by level and grade using a cohort survival model. The basic cohort model has been modified to better focus on BVSD's resident student population along with the effects of out-of-district enrollment and new housing. This modification allows for direct comparisons of resident students with other demographic factors (such as overall births and migration) and also allows the projection to be modified as actual out-of-district open enrollment petitions are processed in the spring. The cohort model itself uses historic growth over the past seven years from which a conservative trend is selected.

Recent Enrollment Trends

Enrollment over the last seven years is shown in Table 1. Prior to the decline in 2016, BVSD had experienced positive growth lasting 10 years with several gains above one percent. This year's loss of 219 students marks a third recent year posting a decline and was markedly lower than last year's decline of 81 students. Elementary enrollment experienced a more significant decline in 2019 of 210 students, or -1.7 percent, consistent with the declines of the previous three years. Middle school also saw an increased decline in 2019 of -78, or -1.1 percent. High schools experienced the only gains in 2019 at 0.67 percent due in part to a large in-coming 9th grade class. Overall, enrollment history for the last seven years is noted in Table 1 below.

Table 1: BVSD Enrollment Growth by Level 2013-2019

Year	Elementary			Middle			High			K-12		
	School	Elem	Elem	School	Middle	%	School	High	%	Enroll	K-12	%
	Enroll	Growth	Growth	Enroll	Growth	Growth	Enroll	Growth	Growth		Enroll	Total
2013	13018	44	0.34%	6924	228	3.29%	9632	144	1.50%	29574	416	1.41%
2014	13048	30	0.23%	7122	198	2.78%	9750	118	1.21%	29920	346	1.16%
2015	13036	-12	-0.09%	7197	75	1.05%	9972	222	2.28%	30205	285	0.95%
2016	13008	-28	-0.002	7204	7	0.10%	9929	-43	-0.004	30141	-64	-0.21%
2017	12837	-171	-1.33%	7318	114	1.56%	10127	198	1.96%	30282	141	0.47%
2018	12676	-161	-1.27%	7280	-38	-0.52%	10245	118	1.15%	30201	-81	-0.27%
2019	12466	-210	-1.73%	7202	-78	-1.08%	10314	69	0.0067	29982	-219	-0.73%

Enrollment Projections (continued)

Recent Enrollment Trends (continued)

Cohort growth (Table 2) measures the gain or loss of each grade-level class (cohort) as it progresses from year to year. Because it follows the progression of the same classes of students, it discounts the effects of variations in class size on enrollment. Positive cohort growth indicates retention of existing students and gains in new students (including those from out of district). These gains may include out-of-district students open enrolling into the BVSD system. BVSD has experienced good to strong (350+) years since 2006. Cohort growth in 2019 was still good at 382, but was down from the previous year and the lowest of the 7 more recent years. This recent pattern still shows sustained cohort growth overall and good retention but at a lower rate of growth. Middle school cohort growth in particular declined in 2019.

Table 2
Cohort Growth by Level

Sch.Year	Elem.	Middle	High	K-12
2013/14	218	164	353	735
2014/15	329	220	289	838
2015/16	290	161	179	644
2016/17	247	179	86	512
2017/18	232	232	92	556
2018/19	241	162	136	539
2019/20	187	49	146	382

Grade level class size continues to have a strong effect on overall enrollment change. Kindergarten class sizes have consistently been smaller than graduating senior classes creating downward pressure on overall enrollment. This downward pressure requires positive cohort growth (and in-migration), particularly at 6th and 9th grade, for the district to maintain and expand enrollment levels. Elementary and Middle grade-level classes have leveled in recent years after a period of larger classes matriculating through the system. These larger classes were a source of growth in the past but without continued increases in class size at the elementary level, the district's growth potential becomes more limited.

One noteworthy observation is the shrinking Kindergarten class sizes, which have not translated into proportionately smaller 1st grade classes. Kindergarten was slightly bigger in 2019 likely due to the introduction of full day programming at all schools.

Demographic Trends

Births within BVSD peaked in 2001 and have dropped almost every year since, declining from 2,329 in 2001 to 1,604 in 2018 (the most recent data available). Births did rebound in 2011, but have continued their downward trend since that time. Historically, BVSD kindergarten class sizes have not declined in correspondence with birth rates, and kindergarten had been experiencing level growth up to 2013. This overall trend appears to have changed in more recent years and kindergarten class sizes have started to decline in step with births. For years 2018 and 2019 however, kindergarten leveled somewhat in relation to their corresponding births five to six years earlier.

The most recent migration data can be gleaned from the student records by comparing the numbers of resident students that appear (new) and disappear (leaving) from student records between years. This measure includes students enrolling from private and homeschool in addition to in/out migration of families to/from outside the district boundary. 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 remains relatively low in 2019. The number of new students to the district, however, dipped somewhat in 2016 and declined again in 2019. The net gain of these students to the district in 2019 was still positive at 289, but was the lowest gain posted since 2007.

Enrollment Projections (continued)

Demographic Trends (continued)

In general, this positive trend of in-migration 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 in the coming years.

Economic Trends

In recent years, the new housing market has significantly increased in activity. New single-family detached units in BVSD have been added at an average rate of 302 per year since that time. Only condominiums appear to have significantly declined over their pre-2008 numbers. 2019 once again saw stronger housing construction with 292 single-family detached units constructed, although this year was down from the previous two years. Continuing into 2020 and 2021, builders have indicated that demand is leveling but still strong for single-family detached construction as residential developments in the Erie and Lafayette continue to expand. Townhome and apartment construction is also expected to continue at their current pace over the next two years.

Bureau of Labor non-farm employment statistics for Boulder County show an increase in the 2019 labor force of 3.8 percent, continuing 10 years of positive growth and slightly exceeded last year's 3.7 percent posting. This current trend of expansion is a general contributor to enrollment growth as new jobs are a major factor in bringing new residents to the school district.

Projection for School Year 2020-21

Table 3 displays three likely enrollment trends, any of which represent a viable estimate of growth for 2020. The "Low" 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 -0.8 percent growth for 2020 with an incoming kindergarten class slightly smaller than in 2019. Cohort growth and migration are assumed to be average for the last three years. Accordingly, BVSD's enrollment for 2020 is estimated at 29,756 for K-12. The other trends represented below are the "High" which has a higher growth rate of -0.3 percent, and the "Middle" which represents a slightly higher rate of -0.6 percent.

Table 3

Boulder Valley School District - 2020 Projection Comparison

<u>Year</u>	<u>K</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>K-5</u>	<u>MS</u>	<u>HS</u>	<u>K-12</u>
Current Enrollment																	
2019	1894	1969	2103	2152	2149	2199	2341	2378	2483	2562	2610	2579	2563	12466	7202	10314	29982
Projected Enrollment																	
Low 2020	1868	2026	1996	2131	2186	2169	2286	2343	2407	2608	2567	2593	2576	12375	7036	10344	29756
Middle 2020	1868	2038	1999	2129	2185	2170	2303	2362	2408	2619	2566	2591	2573	12389	7073	10348	29810
High 2020	1863	2043	2007	2144	2193	2181	2310	2375	2410	2633	2568	2593	2575	12430	7095	10369	29894



Enrollment Projections (continued)

Projection for School Year 2019-20 (continued)

Table 4 expands the middle trend through to 2025 in a five year projection. As discussed in the above section, enrollment growth is expected at -0.2 percent in 2020 with a slightly smaller outgoing 12th grade class and typical cohort growth. However, with the smaller grade-level classes (cohorts) from the early 2000's having matriculated out of the system, overall growth is expected to be limited in the coming years.

Table 4
Boulder Valley School District - 5 Year Projection

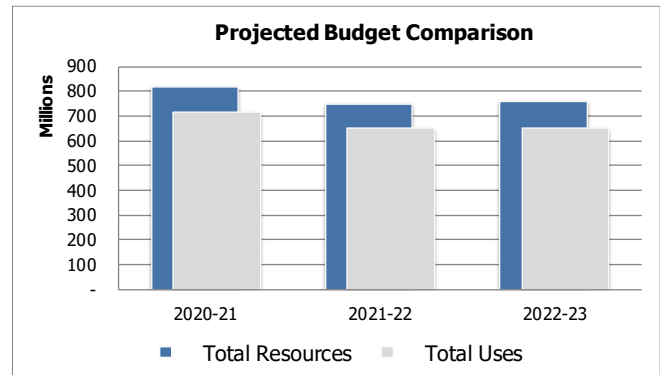
<i>Current</i>	<i>Projected</i>				
<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
29,982	29,355	29,162	28,893	28,664	28,376
-0.3%	-0.2%	-0.3%	-0.5%	-0.8%	-0.6%

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 2.1 percent increase for the 2020-21 school year, and a 2.2 percent increase for 2021-22 and 2022-23.



	PROJECTED BUDGET 2020-21	PROJECTED BUDGET 2021-22	PROJECTED BUDGET 2022-23
All Funds Summary			
Beginning Balance	\$ 212,046,388	\$ 131,493,578	\$ 130,959,995
Revenues	552,167,132	562,313,186	572,754,730
Transfers In	50,951,226	52,132,136	53,739,096
Total Resources	815,164,746	745,938,900	757,453,821
Expenditures	632,719,942	562,846,769	561,557,844
Emergency Reserves	33,600,342	34,009,233	35,331,738
Transfers Out	50,951,226	52,132,136	53,739,096
Total Uses	717,271,510	648,988,138	650,628,678
Ending Balance	\$ 97,893,236	\$ 96,950,762	\$ 106,825,143

Expenditure projections are expected to follow revenue patterns for the 2020-21, 2021-22, and 2022-23 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.

Reserves are projected for all funds that include a required TABOR mandate of 3.0 percent of operating expenditures. An additional 4.0 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.





BOULDER VALLEY SCHOOL DISTRICT

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Appendix A: Budget Fact Sheet

	Proposed 2018-19	Revised 2018-19	Proposed 2019-20	Revised 2019-20
Mill Levy (mills)				
Abatements	0.500	0.264	0.300	0.379
Election	11.377	10.722	9.555	10.107
General Fund-School Finance	25.023	25.023	25.023	25.023
General Fund Total:	36.900	36.009	34.878	35.509
Bond Redemption	8.073	8.150	7.750	7.855
Transportation	1.092	1.099	1.000	0.995
Operations & Technology	2.709	3.709	3.709	4.000
Total Mill Levy:	48.774	48.967	47.337	48.359
Assessed Valuation	\$ 6,690,417,479	\$ 6,644,953,607	\$ 7,508,797,576	\$ 7,334,630,164
Enrollment (heads)				
K-12 Enrollment	30,261	30,161	30,175	29,923
Pre-K Enrollment	668	656	656	720
Online Enrollment	85	63	59	75
Total Enrollment:	31,014	30,880	30,890	30,718
Funded Pupil Count (FTE)				
Elementary	11,978.0	11,921.9	12,509.0	12,438.4
Middle	7,276.0	7,254.0	7,335.0	7,167.5
Senior	10,173.0	10,186.5	10,263.5	10,237.5
Preschool	353.0	347.0	347.0	384.0
Online	85.0	56.5	59.0	75.0
Total Student FTE:	29,865.0	29,765.9	30,513.5	30,302.4
Averaged Funded Pupil Count		29,794.2		
General Fund	27,138.2	27,068.2	27,788.0	27,491.9
Charter Fund	2,288.8	2,294.2	2,332.0	2,351.5
Preschool Fund	353.0	347.0	347.0	384.0
Online FTE	85.0	56.5	59.0	75.0
Total Student FTE:	29,865.0	29,765.9	30,526.0	30,302.4
Revenues (dollars):				
Per Pupil Revenue (PPR)	\$ 8,046	\$ 8,059	\$ 8,411	\$ 8,421



Appendix A: Budget Fact Sheet (continued)

	Proposed 2018-19	Revised 2018-19	Proposed 2019-20	Revised 2019-20
Total Program Funding (dollars)				
Property Taxes *	\$ 171,677,796	\$ 166,310,670	\$ 185,194,160	\$ 183,517,185
Specific Ownership Taxes	8,869,681	10,699,521	11,020,506	11,001,477
State Equalization	59,746,313	63,101,267	60,434,383	60,657,848
Total Program Funding:	\$ 240,293,790	\$ 240,111,458	\$ 256,649,049	\$ 255,176,510
Benefits (percentage)				
PERA**	20.15%	20.15%	20.40%	20.40%
Medicare	1.45%	1.45%	1.45%	1.45%
Long Term Disability	0.18%	0.18%	0.18%	0.18%
Subtotal % of Salary:	21.78%	21.78%	22.03%	22.03%
Employer Contribution (annual)				
Health Insurance	\$6,876	\$6,876	\$7,224	\$7,224
Dental Insurance	480	480	504	504
Life Insurance	23	23	23	23
Employee Assistance Program	15	15	15	15
Flex Benefit Spending***	120	120	120	120
Employer contribution	\$7,514	\$7,514	\$7,886	\$7,886
Sub Rates (dollars)				
Sub Rates Per Day	\$55.00 half - \$100.00 full	\$55.00 half - \$100.00 full	\$55.00 half - \$100.00 full	\$55.00 half - \$100.00 full
Sub Rates Per Day w/ benefits	\$66.98 half - \$115.08 full	\$66.98 half - \$115.08 full	\$67.12 half - \$122.03 full	\$67.02 half - \$121.85 full
Curriculum Rate (hourly)				
	\$33.31	\$33.31	\$34.22	\$34.22
Medicare	0.48	0.48	0.50	0.50
PERA	6.71	6.71	6.98	6.98
Total	\$40.50	\$40.50	\$41.70	\$41.70
Grants (percentage)				
Indirect Cost Rate	4.10%	4.10%	4.25%	4.25%
Mileage Rate (dollars)				
	\$0.545/mile	\$0.580/mile	\$0.580/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	\$ 37.12/hour	\$ 37.12/hour	\$ 39.00/hour	\$ 39.00/hour
- Mileage Rate	\$ 1.31/mile	\$ 1.31/mile	\$ 1.45/mile	\$ 1.45/mile
- Trip Surcharge	-	-	\$20.00	\$20.00

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

** Rate increase effective July 1, 2019.

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

Appendix B: Mill Levies, 1995-2023

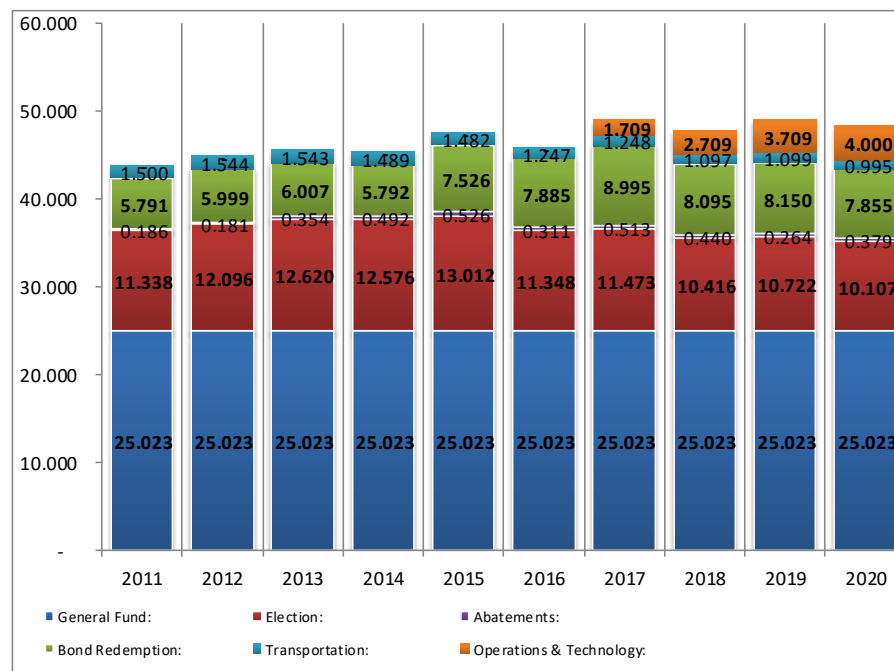
For Collection In Year	General Fund	Bond Redemption Fund	Transportation Fund	Capital Reserve Fund	Risk Management Fund	Operations & Technology Fund	ADA / Asb	Total
1995	44.049	6.300	N/A	N/A	N/A	N/A	N/A	50.349
1996	40.640	5.000	N/A	N/A	N/A	N/A	N/A	45.640
1997	40.437	6.306	N/A	N/A	N/A	N/A	N/A	46.743
1998	40.525	4.819	N/A	N/A	N/A	N/A	N/A	45.344
1999	44.356	6.000	N/A	N/A	N/A	N/A	N/A	50.356
2000	38.978	5.022	N/A	N/A	N/A	N/A	N/A	44.000
2001	38.191	4.699	N/A	N/A	N/A	N/A	N/A	42.890
2002	31.274	3.533	N/A	N/A	N/A	N/A	N/A	34.807
2003	35.006	3.518	N/A	N/A	N/A	N/A	N/A	38.524
2004	34.378	3.877	N/A	N/A	N/A	N/A	N/A	38.255
2005	34.418	3.005	N/A	N/A	N/A	N/A	N/A	37.423
2006	33.346	3.274	1.065	N/A	N/A	N/A	N/A	37.685
2007	33.153	4.902	1.509	N/A	N/A	N/A	N/A	39.564
2008	32.309	4.142	1.414	N/A	N/A	N/A	N/A	37.865
2009	32.125	5.429	1.559	N/A	N/A	N/A	N/A	39.113
2010	31.938	6.565	1.496	N/A	N/A	N/A	N/A	39.999
2011	36.547	5.791	1.500	N/A	N/A	N/A	N/A	43.838
2012	37.300	5.999	1.544	N/A	N/A	N/A	N/A	44.843
2013	37.997	6.007	1.543	N/A	N/A	N/A	N/A	45.547
2014	38.091	5.792	1.489	N/A	N/A	N/A	N/A	45.372
2015	38.561	7.526	1.482	N/A	N/A	N/A	N/A	47.569
2016	36.682	7.885	1.247	N/A	N/A	N/A	N/A	45.814
2017	37.009	8.995	1.248	N/A	N/A	1.709	N/A	48.961
2018	35.879	8.095	1.097	N/A	N/A	2.709	N/A	47.780
2019	36.009	8.150	1.099	N/A	N/A	3.709	N/A	48.967
2020	35.509	7.855	0.995	N/A	N/A	4.000	N/A	48.359
2021*	35.850	7.816	0.990	N/A	N/A	4.000	N/A	48.656
2022*	35.850	7.777	0.985	N/A	N/A	4.000	N/A	48.612
2023*	35.850	7.738	0.980	N/A	N/A	4.000	N/A	48.568

*Estimated



Appendix C: Boulder Valley School District - Total Mill Levy

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Bond Redemption:	6.565	5.791	5.999	6.007	5.792	7.526	7.885	8.995	8.095	8.150	7.855
Transportation:	1.496	1.500	1.544	1.543	1.489	1.482	1.247	1.248	1.097	1.099	0.995
Abatements:	0.220	0.186	0.181	0.354	0.492	0.526	0.311	0.513	0.440	0.264	0.379
Election:	6.695	11.338	12.096	12.620	12.576	13.012	11.348	11.473	10.416	10.722	10.107
General Fund:	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023
Operations & Technology:	-	-	-	-	-	-	-	1.709	2.709	3.709	4.000
Total Mill Levy:	39.999	43.838	44.843	45.547	45.372	47.569	45.814	48.961	47.780	48.967	48.359



Notes:

- Total 2019 assessed valuation for the 2019-20 fiscal year is certified at: \$7,334,630,164
- Transportation mills are capital construction mill levies.
- Bond Redemption Mills are capital construction mill levies.
- Operations & Technology mills are capital construction, maintenance, and technology 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, 1995-2023

For Collection in Year	Assessed Valuation	Percentage Valuation Change From Prior Year	Mill Levy	Estimated Actual Market Value
1995	1,820,696,730	3.10%	50.349	-
1996	2,086,632,190	14.61%	45.640	-
1997	2,161,110,090	3.57%	46.743	-
1998	2,301,159,440	6.48%	45.344	16,388,753,557
1999	2,395,324,350	4.09%	50.356	16,807,482,051
2000	2,801,776,710	16.97%	44.000	19,668,035,517
2001	2,963,535,310	5.77%	42.890	20,601,038,329
2002	3,783,288,590	27.66%	34.807	27,110,806,850
2003	3,856,639,869	1.94%	38.524	27,573,225,209
2004	3,982,709,224	3.27%	38.255	31,624,551,624
2005	3,986,744,431	0.10%	37.423	31,834,021,863
2006	4,154,385,863	4.20%	37.685	33,273,880,826
2007	4,164,972,283	0.25%	39.564	33,586,945,608
2008	4,628,081,788	11.12%	37.865	36,648,062,817
2009	4,681,607,636	1.16%	39.113	37,827,103,800
2010	4,878,665,186	4.21%	39.999	38,364,291,949
2011	4,865,464,097	-0.27%	43.838	38,538,770,816
2012	4,727,938,464	-2.83%	44.843	39,739,863,309
2013	4,732,098,623	0.09%	45.547	39,966,908,824
2014	4,903,070,971	3.61%	45.372	41,090,894,471
2015	4,927,017,542	0.49%	47.569	41,411,589,636
2016	5,852,367,168	18.78%	45.814	49,246,579,486
2017	5,849,778,120	-0.04%	48.961	49,224,793,129
2018	6,657,108,440	13.80%	47.780	57,644,879,211
2019	6,644,953,607	-0.18%	48.967	57,933,103,607
2020	7,334,630,164	10.38%	48.359	59,960,762,233
2021*	7,371,303,315	0.50%	48.656	60,260,566,044
2022*	7,408,159,831	0.50%	48.612	60,561,868,875
2023*	7,445,200,631	0.50%	48.568	60,864,678,219

*Estimated values



Appendix E: Schedule of Annual Property Tax Burden on Homeowners

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

Assessment Year	2015-16		2016-17		2017-18		2018-19		2019-20		Change from 2018-19 to 2019-20
	Taxes Paid		Taxes Paid		Taxes Paid		Taxes Paid		Taxes Paid		Increase/ (Decrease)
	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	
General Fund											
School Finance Act	25.023	\$ 199.18	25.023	\$ 199.18	25.023	\$ 180.17	25.023	\$ 180.17	25.023	\$ 180.17	\$ -
Budget Elections	11.348	90.33	11.473	91.33	10.416	75.00	10.722	77.20	10.107	72.77	\$ (4.43)
Abatements & Refunds	0.311	2.48	0.513	4.08	0.440	3.17	0.264	1.90	0.379	2.73	\$ 0.83
Bond Redemption Fund	7.885	62.76	8.995	71.60	8.095	58.28	8.150	58.68	7.855	56.56	\$ (2.12)
Transportation Fund	1.247	9.93	1.248	9.93	1.097	7.90	1.099	7.91	0.995	7.16	\$ (0.75)
Operations & Technology Fund	-	-	1.709	13.60	2.709	19.50	3.709	26.70	4.000	28.80	\$ 2.10
TOTAL	45.814	\$ 364.68	48.961	\$ 389.73	47.780	\$ 344.02	48.967	\$ 352.56	48.359	\$ 348.18	\$ (4.38)

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
2009	2010	195,141,729	190,148,336	97.44%	80,169	190,228,505	97.48%
2010	2011	213,292,216	208,270,983	97.65%	149,647	208,420,630	97.72%
2011	2012	212,014,945	207,164,133	97.71%	167,457	207,331,590	97.79%
2012	2013	215,532,897	209,935,274	97.40%	126,768	210,062,042	97.46%
2013	2014	222,462,137	218,064,909	98.02%	151,746	218,216,655	98.09%
2014	2015	234,373,297	230,424,752	98.32%	102,815	230,527,567	98.36%
2015	2016	268,120,350	262,344,109	97.85%	340,674	262,684,783	97.97%
2016	2017	286,410,987	281,318,011	98.22%	303,124	281,621,135	98.33%
2017	2018	318,076,641	312,944,753	98.39%	183,882	313,128,635	98.44%
2018	2019*	325,866,589	319,729,679	98.12%	185,963	319,915,642	98.17%
2019	2020**	325,866,589	319,729,679	98.12%	185,963	319,915,642	98.17%

*Collections through July 31.

**Estimated collections through July 31, 2020

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)
2010	295,605	14,655	49,513	27,673.3	6.500%
2011	300,110	15,564	51,764	28,148.8	6.500%
2012	305,034	16,604	54,341	28,317.5	6.200%
2013	309,628	17,308	55,705	28,538.3	6.100%
2014	312,588	18,492	58,917	28,959.2	5.200%
2015	318,071	19,233	60,220	29,398.3	3.500%
2016	321,363	20,528	63,707	29,702.0	2.900%
2017	322,854	21,940	68,027	29,673.2	2.000%
2018	326,189	23,233	71,206	29,822.3	2.700%
2019	329,445	24,603	74,533	29,766.0	2.700%

Source: * Colorado State Demography Office. Most recent two years are projections.

** Colorado Department of Labor. Most recent two years are projections.

*** Boulder Valley School District RE-2

Note: (1) Amounts are for Boulder County



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	29,717	173	0.59%	28,538.3	28,536.3	0.77%	218.8
2013-14	\$6,546	30,135	418	1.41%	28,959.2	28,952.7	1.46%	416.4
2014-15	\$6,935	30,566	431	1.43%	29,397.3	29,397.3	1.54%	444.6
2015-16	\$7,204	30,875	309	1.01%	29,702.3	29,702.3	1.04%	305.0
2016-17	\$7,351	30,837	(38)	-0.12%	29,673.2			
2017-18	\$7,572	30,985	148	0.48%	29,822.0			
2018-19	\$8,059	30,880	(105)	-0.34%	29,765.9			
2019-20	\$8,411	30,718	(162)	-0.52%	30,302.4			

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, 2005-06 was 26,790.3, 2016-17 was 29,675.7 and for 2018-19 was 29,794.2.



Appendix I: Principal Property Taxpayers

January 1, 2019 and 9 Years Ago
(Unaudited)

Taxpayer	2019			2010		
	Rank	Assessed Valuation	Percentage of Total Assessed Valuation	Rank	Assessed Valuation	Percentage of Total Assessed Valuation
Public Service Co of Colorado	1	83,407,952	1.26%	1	55,638,190	1.14%
Oracle America Inc	2	50,821,500	0.76%			
Flatiron Property Holding LLC	3	49,655,190	0.75%			
GPIF Flatiron Business Park LLC	4	38,093,192	0.57%			
IBM Corporation	5	33,948,124	0.51%	8	20,631,010	0.42%
Ball Corporation	6	33,170,680	0.50%	10	18,665,300	0.38%
Charlotte Ball Seymour Childrens Trust	7	29,506,311	0.44%			
Qwest Corporation	8	29,443,572	0.44%	3	33,506,100	0.69%
Centurylink Communications Co LLC (formerly Level 3)	9	28,084,065	0.42%	4	33,315,200	0.68%
Ten Eleven Pearl LLC	10	23,311,355	0.35%			
Flatiron Holding LLC				2	45,240,320	0.93%
Macerich Twenty ninth Street LLC				5	25,850,260	0.53%
Roche Colorado Corporation				6	23,690,560	0.49%
Sun Microsystems Inc				7	21,405,330	0.44%
Sun Microsystems				9	19,575,000	0.40%
Subtotal		399,441,941	6.00%		297,517,270	6.10%
Remaining Assessed Valuation		6,245,511,666	94.00%		4,581,147,916	93.90%
Total Assessed Valuation		<u>\$6,644,953,607</u>	<u>100.00%</u>		<u>\$ 4,878,665,186</u>	<u>100.00%</u>

Source: Boulder County and Broomfield County Assessors' Office



Appendix J: Principal Employers

January 1, 2019 and 9 Years Ago
(Unaudited)

Employer	2019			2010		
	Rank	Number of Employees	Percentage of Total County Employment	Rank	Number of Employees	Percentage of Total County Employment
University of Colorado	1	6,463	2.76%	1	6,827	3.34%
St. Vrain Valley School District	2	4,661	1.99%	3	3,806	1.86%
Boulder Valley School District	3	4,200	1.80%	2	4,042	1.98%
Ball Corporation (including Ball Aerospace)	4	3,600	1.54%	4	3,571	1.75%
Boulder County	5	2,008	0.86%			
Level 3 Communications, Inc.	6	2,000	0.85%	10	2,000	0.98%
Oracle	7	2,000	0.85%			
Good Samaritan Medical Center	8	1,600	0.68%			
International Business Machines	9	1,400	0.60%	7	2,800	1.37%
City of Boulder	10	1,351	0.58%			
Sun Microsystems, Inc.				5	3,200	1.56%
State of Colorado				6	2,844	1.39%
Boulder Community Hospital				8	2,300	1.12%
Medtronic Surgical Technologies (formerly Covidien)				9	2,300	1.12%
Subtotal		29,283	12.51%		33,690	16.47%
Other Employers		204,662	87.49%		170,868	83.53%
Total		233,945	100.00%		204,558	100.00%

Source: BizWest 2019 Book of Lists and Colorado Department of Labor (for Boulder County and Broomfield County)



Appendix K: Computation of General Obligation Debt

Direct and Overlapping

June 30, 2019

(Unaudited)

	Outstanding General Obligation Debt	Percentage Applicable to the District (2)	Amount of Outstanding Debt Applicable to the District
Overlapping Debt			
Boulder Central Area General Improvement District	3,835,000	100.00%	3,835,000
City of Boulder	13,975,000	100.00%	13,975,000
City of Lafayette	6,600,000	100.00%	6,600,000
City of Louisville	28,248,541	100.00%	28,248,541
Colorado Tech Center Metropolitan District	8,196,288	100.00%	8,196,288
East Boulder County Water District	350,000	100.00%	350,000
Interlocken Consolidated Metropolitan District	71,885,000	100.00%	71,885,000
Lafayette Corp Campus General Improvement District	1,945,000	100.00%	1,945,000
Lafayette Tech Center General Improvement District	1,670,000	100.00%	1,670,000
Nederland Community Library District	1,523,400	100.00%	1,523,400
North Metro Fire Rescue District	15,685,000	20.88%	3,275,028
Pine Brook Water District	3,018,431	100.00%	3,018,431
Rocky Mountain Fire	6,145,000	100.00%	6,145,000
Sugar Loaf Fire Protection District	188,514	100.00%	188,514
Superior/McCaslin Interchange District	1,910,000	100.00%	1,910,000
Town of Erie	14,960,000	1.96%	293,216
Town of Nederland	430,000	100.00%	430,000
Subtotal Overlapping Debt			153,488,418
School District Direct Debt (1)			905,167,913
Total Direct and Overlapping Debt			\$ 1,058,656,331

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

Notes:

- (1) Balance as of June 30, 2019
- (2) The Percentage Applicable to the district is calculated by taking the percentage of the government's assessed value which is located within the boundaries of the district.

Source: Boulder Valley School District RE-2 and individual entities and the Boulder County, Broomfield County and Gilpin County Assessor's Office.



Appendix L: Debt Schedules

General Obligation Debt: Outstanding Bond Issues

The Building Fund records the revenues and expenditures related to the \$576.5M capital improvement bond issue approved by voters on November 4, 2014. The funds will be utilized in accordance with the [Educational Facilities Master Plan](#) that was approved by the Board of Education on August 12, 2014.

In April 2015, BVSD issued the first set of bonds for the \$576.5M capital improvement bond issue. Proceeds from the \$250.0M issuance funded the first phase of the bond program.

In March 2017, BVSD issued the second set of bonds for the \$576.5M capital improvement bond issue. Proceeds from the \$190M issuance are currently funding projects as outlined in the 2014 Building Fund Project List located in the Financial Section of this document. And on March 6, 2019, the district issued the third set of bonds for the \$576.5M capital improvement bond issue. Proceeds from the \$136.5M issuance are currently funding bond projects.

General obligation bonds payable at June 30, 2019, are comprised of the following issues:

\$136,520,000 General Obligation Bonds, Series 2019A. Issued to implement a district-wide capital construction and improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2048. Interest accrues at rates ranging from 5.00% to 6.00%.	\$ 136,520,000
\$162,745,000 General Obligation Refunding Bonds, Series 2019B. Issued to refund the General Obligation Bonds, Series 2009. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2034. Interest accrues at rates ranging from 3.00% to 5.00%.	162,745,000
\$190,000,000 General Obligation Bonds, Series 2017A. Issued to implement a district-wide capital construction and improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2047. Interest accrues at rates ranging from 5.00% to 5.25%.	190,000,000
\$93,740,000 General Obligation Refunding Bonds, Series 2017B. Issued to refund the General Obligation Bonds, Series 2007. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2028. Interest accrues at rates ranging from 2.00% to 4.00%.	87,995,000
\$250,000,000 General Obligation Bonds, Series 2015. Issued to implement a district-wide capital construction and improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2044. Interest accrues at rates ranging from 4.00% to 5.00%.	235,000,000
Total	\$ 812,260,000

Annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 20,375,000	\$ 37,083,900	\$ 57,458,900
2021	20,865,000	36,299,000	57,164,000
2022	21,755,000	35,312,650	57,067,650
2023	22,840,000	34,239,100	57,079,100
2024	18,125,000	33,282,575	51,407,575
2025 - 2029	104,245,000	152,506,625	256,751,625
2030 - 2034	130,900,000	125,336,213	256,236,213
2035 - 2039	162,230,000	93,052,175	255,282,175
2040 - 2044	206,415,000	47,852,063	254,267,063
2045 - 2049	104,510,000	8,156,325	112,666,325
Total	\$812,260,000	\$ 603,120,626	\$1,415,380,626



Appendix L: Debt Schedules (continued)

General Obligation Debt: Bond Amortization Schedule

Combined Fiscal Year Total							
Date	Principal	Interest	Total	Fiscal Total	Principal	Interest	Total
12/01/19	20,375,000.00	18,712,450.00	39,087,450.00				
06/01/20	-	18,371,450.00	18,371,450.00	57,458,900.00	20,375,000.00	37,083,900.00	57,458,900.00
12/01/20	20,865,000.00	18,371,450.00	39,236,450.00				
06/01/21	-	17,927,550.00	17,927,550.00	57,164,000.00	20,865,000.00	36,299,000.00	57,164,000.00
12/01/21	21,755,000.00	17,927,550.00	39,682,550.00				
06/01/22	-	17,385,100.00	17,385,100.00	57,067,650.00	21,755,000.00	35,312,650.00	57,067,650.00
12/01/22	22,840,000.00	17,385,100.00	40,225,100.00				
06/01/23	-	16,854,000.00	16,854,000.00	57,079,100.00	22,840,000.00	34,239,100.00	57,079,100.00
12/01/23	18,125,000.00	16,854,000.00	34,979,000.00				
06/01/24	-	16,428,575.00	16,428,575.00	51,407,575.00	18,125,000.00	33,282,575.00	51,407,575.00
12/01/24	18,975,000.00	16,428,575.00	35,403,575.00				
06/01/25	-	15,982,450.00	15,982,450.00	51,386,025.00	18,975,000.00	32,411,025.00	51,386,025.00
12/01/25	19,865,000.00	15,982,450.00	35,847,450.00				
06/01/26	-	15,514,575.00	15,514,575.00	51,362,025.00	19,865,000.00	31,497,025.00	51,362,025.00
12/01/26	20,805,000.00	15,514,575.00	36,319,575.00				
06/01/27	-	15,023,975.00	15,023,975.00	51,343,550.00	20,805,000.00	30,538,550.00	51,343,550.00
12/01/27	21,785,000.00	15,023,975.00	36,808,975.00				
06/01/28	-	14,509,500.00	14,509,500.00	51,318,475.00	21,785,000.00	29,533,475.00	51,318,475.00
12/01/28	22,815,000.00	14,509,500.00	37,324,500.00				
06/01/29	-	14,017,050.00	14,017,050.00	51,341,550.00	22,815,000.00	28,526,550.00	51,341,550.00
12/01/29	23,795,000.00	14,017,050.00	37,812,050.00				
06/01/30	-	13,438,406.25	13,438,406.25	51,250,456.25	23,795,000.00	27,455,456.25	51,250,456.25
12/01/30	24,955,000.00	13,438,406.25	38,393,406.25				
06/01/31	-	12,841,450.00	12,841,450.00	51,234,856.25	24,955,000.00	26,279,856.25	51,234,856.25
12/01/31	26,150,000.00	12,841,450.00	38,991,450.00				
06/01/32	-	12,234,781.25	12,234,781.25	51,226,231.25	26,150,000.00	25,076,231.25	51,226,231.25
12/01/32	27,365,000.00	12,234,781.25	39,599,781.25				
06/01/33	-	11,599,837.50	11,599,837.50	51,199,618.75	27,365,000.00	23,834,618.75	51,199,618.75
12/01/33	28,635,000.00	11,599,837.50	40,234,837.50				
06/01/34	-	11,090,212.50	11,090,212.50	51,325,050.00	28,635,000.00	22,690,050.00	51,325,050.00
12/01/34	29,650,000.00	11,090,212.50	40,740,212.50				
06/01/35	-	10,535,162.50	10,535,162.50	51,275,375.00	29,650,000.00	21,625,375.00	51,275,375.00
12/01/35	30,765,000.00	10,535,162.50	41,300,162.50				
06/01/36	-	9,766,037.50	9,766,037.50	51,066,200.00	30,765,000.00	20,301,200.00	51,066,200.00
12/01/36	32,295,000.00	9,766,037.50	42,061,037.50				
06/01/37	-	8,958,662.50	8,958,662.50	51,019,700.00	32,295,000.00	18,724,700.00	51,019,700.00
12/01/37	33,915,000.00	8,958,662.50	42,873,662.50				
06/01/38	-	8,110,787.50	8,110,787.50	50,984,450.00	33,915,000.00	17,069,450.00	50,984,450.00
12/01/38	35,605,000.00	8,110,787.50	43,715,787.50				
06/01/39	-	7,220,662.50	7,220,662.50	50,936,450.00	35,605,000.00	15,331,450.00	50,936,450.00
12/01/39	37,390,000.00	7,220,662.50	44,610,662.50				
06/01/40	-	6,285,912.50	6,285,912.50	50,896,575.00	37,390,000.00	13,506,575.00	50,896,575.00
12/01/40	39,260,000.00	6,285,912.50	45,545,912.50				
06/01/41	-	5,304,412.50	5,304,412.50	50,850,325.00	39,260,000.00	11,590,325.00	50,850,325.00
12/01/41	41,225,000.00	5,304,412.50	46,529,412.50				
06/01/42	-	4,273,787.50	4,273,787.50	50,803,200.00	41,225,000.00	9,578,200.00	50,803,200.00
12/01/42	43,285,000.00	4,273,787.50	47,558,787.50				
06/01/43	-	3,290,250.00	3,290,250.00	50,849,037.50	43,285,000.00	7,564,037.50	50,849,037.50
12/01/43	45,255,000.00	3,290,250.00	48,545,250.00				
06/01/44	-	2,322,675.00	2,322,675.00	50,867,925.00	45,255,000.00	5,612,925.00	50,867,925.00
12/01/44	47,185,000.00	2,322,675.00	49,507,675.00				
06/01/45	-	1,314,775.00	1,314,775.00	50,822,450.00	47,185,000.00	3,637,450.00	50,822,450.00
12/01/45	16,250,000.00	1,314,775.00	17,564,775.00				
06/01/46	-	936,400.00	936,400.00	18,501,175.00	16,250,000.00	2,251,175.00	18,501,175.00
12/01/46	17,005,000.00	936,400.00	17,941,400.00				
06/01/47	-	540,250.00	540,250.00	18,481,650.00	17,005,000.00	1,476,650.00	18,481,650.00
12/01/47	17,800,000.00	540,250.00	18,340,250.00				
06/01/48	-	125,400.00	125,400.00	18,465,650.00	17,800,000.00	665,650.00	18,465,650.00
12/01/48	6,270,000.00	125,400.00	6,395,400.00				
06/01/49	-	-	-	6,395,400.00	6,270,000.00	125,400.00	6,395,400.00
12/01/49	-	-	-				
06/01/50	-	-	-				
	\$ 812,260,000.00	\$ 603,120,625.00	\$ 1,415,380,625.00	\$ 1,415,380,625.00	\$ 812,260,000.00	\$ 603,120,625.00	\$ 1,415,380,625.00

Note:

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



Appendix M: School District Comparisons

Revenue (Budget)

2018-19		Funded Pupil Count	On-Line Pupil Count	Total Program Funding	Total Negative Factor	Adjusted Total Program Funding	Assessed Valuation	Mill Levy	Property Tax	Specific Ownership Tax	State Share	Override Revenue
School District												
Littleton 6	Total	14,642.7	0.0	125,450,156.7	(\$10,919,500)	\$114,530,656	\$1,723,885,689	\$25.353	\$43,705,674	\$3,708,821	\$67,116,161	\$28,813,581
	Per Pupil			8,567	(\$746)	7,821.7	117,730.0		2,984.8	253.3	4,583.6	1,967.8
St. Vrain Valley RE-1J	Total	30,188.5	0.0	261,780,157.7	(\$22,786,010)	\$238,994,148	\$3,440,050,835	\$24.995	\$85,984,071	\$5,189,596	\$147,820,482	\$39,524,340
	Per Pupil			8,672	(\$755)	7,916.7	113,952.4		2,848.2	171.9	4,896.6	1,309.3
Poudre R 1	Total	28,801.0	217.5	257,455,710.7	(\$22,409,599)	\$222,171,065	\$3,284,003,917	\$27.000	\$88,668,106	\$7,884,347	\$125,618,612	\$43,012,147
	Per Pupil			8,450	(\$735)	7,714.0	107,780.0		3,078.6	273.8	4,361.6	1,493.4
Boulder Valley RE-2J	Total	29,794.2	56.5	263,061,532.6	(22,897,544.1)	240,111,458.0	6,644,953,606.8	25.023	165,126,104.0	10,699,520.5	63,187,793.9	67,987,305.0
	Per Pupil			8,829.3	(768.5)	8,060.8	223,028.4		5,580.8	359.1	2,120.8	2,252.5
Colorado Springs 11	Total	26,240.4	247.0	263,323,939.2	(\$22,920,385)	\$210,192,532	\$2,653,571,140	\$22.562	\$59,869,872	\$6,409,153	\$143,913,507	\$72,398,822
	Per Pupil			8,775	(\$764)	8,010.3	88,424.7		2,281.6	244.2	5,484.4	2,759.1
Adams-Arapahoe 28J	Total	38,579.7	0.0	368,075,734.6	(\$32,038,247)	\$326,933,779	\$2,640,744,819	\$26.010	\$68,685,773	\$5,586,545	\$252,661,462	\$77,699,062
	Per Pupil			9,541	(\$830)	8,474.2	66,595.5		1,780.4	144.8	6,549.1	2,014.0
Northglenn-Thornton 12	Total	37,290.9	0.0	364,338,782.2	(\$31,712,973)	\$296,121,481	\$2,529,851,341	\$27.000	\$68,305,986	\$5,994,851	\$221,820,644	\$62,400,000
	Per Pupil			8,698	(\$757)	7,940.9	60,395.2		1,831.7	160.8	5,948.4	1,673.3
Cherry Creek 5	Total	52,869.7	0.0	468,612,594.7	(\$40,789,231)	\$427,823,364	\$6,145,505,558	\$20.359	\$125,116,348	\$10,518,010	\$292,189,007	\$108,504,511
	Per Pupil			8,864	(\$772)	8,092.0	116,238.7		2,366.5	198.9	5,526.6	2,052.3
Douglas County RE-1	Total	63,925.8	2,001.0	554,568,375.4	(\$48,271,040)	\$501,675,308	\$6,480,298,094	\$25.440	\$164,858,784	\$17,376,338	\$319,440,187	\$73,713,000
	Per Pupil			8,675	(\$755)	7,847.8	100,448.2		2,578.9	271.8	4,997.0	1,153.1
Denver County 1	Total	87,643.7	257.5	807,552,983.0	(\$70,291,463)	\$737,261,520	\$16,824,261,116	\$25.541	\$429,708,453	\$27,978,619	\$279,574,447	\$258,321,314
	Per Pupil			9,214	(\$802)	8,412.0	191,962.0		4,902.9	319.2	3,189.9	2,947.4
Jefferson R-1	Total	80,657.2	269.0	706,409,258.7	(\$61,487,657)	\$639,863,103	\$9,445,854,271	\$26.252	\$247,972,566	\$23,636,893	\$368,253,644	\$146,302,585
	Per Pupil			8,758	(\$762)	7,933.1	116,192.7		3,074.4	293.1	4,565.7	1,813.9
Peer Group	Total	490,633.8	3,048.5	\$4,440,629,225	(\$386,523,649)	\$3,955,678,414	\$61,812,980,387	\$25.049	\$1,548,001,736	\$124,982,693	\$2,281,595,945	\$978,676,668
	Per Pupil			9,050.8	(126,791.4)	8,062.4	125,986.0		3,155.1	254.7	4,650.3	321,035.5
State of Colorado		852,673.5	18,962.5	7,739,687,084.4	(672,396,894.0)	\$7,067,290,190	112,912,160,146.0		2,394,206,928.2	204,543,989.2	4,468,539,273.0	#####
Per Pupil			(Included in FPC)	8,895	(773)	8,122.6	129,772.4		2,751.7	235.1	5,135.8	

Note: BVSD has adjusted Total Program Funding by uncollectible property tax, rescission for CDE staff, and the number of estimated at-risk students
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, 2018-19 data is displayed for both revenues and 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 (Budget)

2018-19 School District	Funded Pupil Count	Teachers	Administration	Buildings & Facilities Maintenance	Operational Support Expenditures	Textbooks Materials	Total Expenditures	Total Expenditure Per Pupil
Littleton 6	14,642.7	\$ 96,908,569 52.1%	\$ 12,058,724 6.5%	\$ 15,508,383 8.3%	\$ 54,766,797 29.4%	\$ 6,836,671 3.7%	\$ 186,079,143 100.0%	\$ 12,708
St. Vrain Valley RE-1J	30,188.5	173,177,431 48.4%	27,290,812 7.6%	39,196,824 11.0%	95,041,670 26.6%	23,012,517 6.4%	357,719,255 100.0%	11,850
Poudre R 1	28,801.0	163,125,223 50.3%	24,344,462 7.5%	27,112,505 8.4%	85,096,058 26.3%	24,447,957 7.5%	324,126,205 100.0%	11,254
Boulder Valley RE-2J	29,765.9	214,658,400 54.2%	30,318,988 7.7%	32,562,707 8.2%	105,342,023 26.6%	13,083,087 3.3%	395,965,205 100.0%	13,303
Colorado Springs 11	26,240.4	156,148,638 49.7%	23,108,873 7.4%	30,857,485 9.8%	86,103,767 27.4%	17,989,615 5.7%	314,208,377 100.0%	11,974
Adams-Arapahoe 28J	38,579.7	212,979,573 43.7%	40,464,318 8.3%	48,403,633 9.9%	157,976,031 32.4%	27,937,761 5.7%	487,761,316 100.0%	12,643
Northglenn-Thornton 12	37,290.9	215,713,141 52.4%	29,755,274 7.2%	36,074,273 8.8%	111,850,450 27.1%	18,635,465 4.5%	412,028,603 100.0%	11,049
Cherry Creek 5	52,869.7	406,217,979 61.5%	34,183,986 5.2%	56,016,976 8.5%	130,095,844 19.7%	34,273,674 5.2%	660,788,458 100.0%	12,498
Douglas County RE-1	63,925.8	364,348,482 52.0%	50,003,570 7.1%	56,253,593 8.0%	184,337,572 26.3%	46,391,865 6.6%	701,335,082 100.0%	10,971
Denver County 1	87,643.7	479,422,740 37.4%	113,647,098 8.9%	115,414,124 9.0%	465,431,625 36.3%	108,700,045 8.5%	1,282,615,632 100.0%	14,634
Jefferson R-1	80,657.2	454,335,831 49.5%	77,878,978 8.5%	89,040,738 9.7%	235,063,646 25.6%	61,552,471 6.7%	917,871,664 100.0%	11,380
Peer Group Total	490,605.5	\$ 2,937,036,007 48.6%	\$ 463,055,081 7.7%	\$ 546,441,241 9.0%	\$ 1,711,105,482 28.3%	\$ 382,861,129 6.3%	\$ 6,040,498,940 100.0%	\$ 12,312

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.

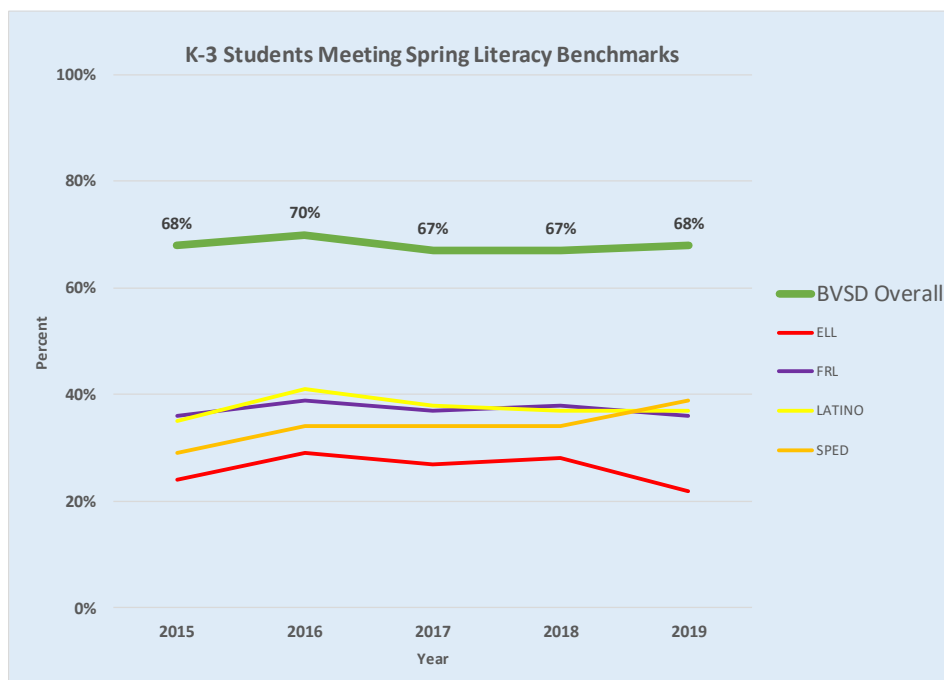
The Colorado Department of Education defines what information is included in each category, and chooses what items are included or excluded from the total operating expense.

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 N: State Performance Measures

K-3 Student Meeting Spring Literacy Benchmarks



PSAT and SAT

PSAT and SAT							
Assessment	Possible Score Range	Mean Total Score			BVSD Median of National Percentiles**		
		2017	2018	2019	2017	2018	2019
PSAT9	240-1440	*	1003	1007	*	78%	80%
PSAT10	320-1520	1066	1053	1054	76%	76%	75%
SAT	400-1600	1141	1139	1132	74%	73%	73%

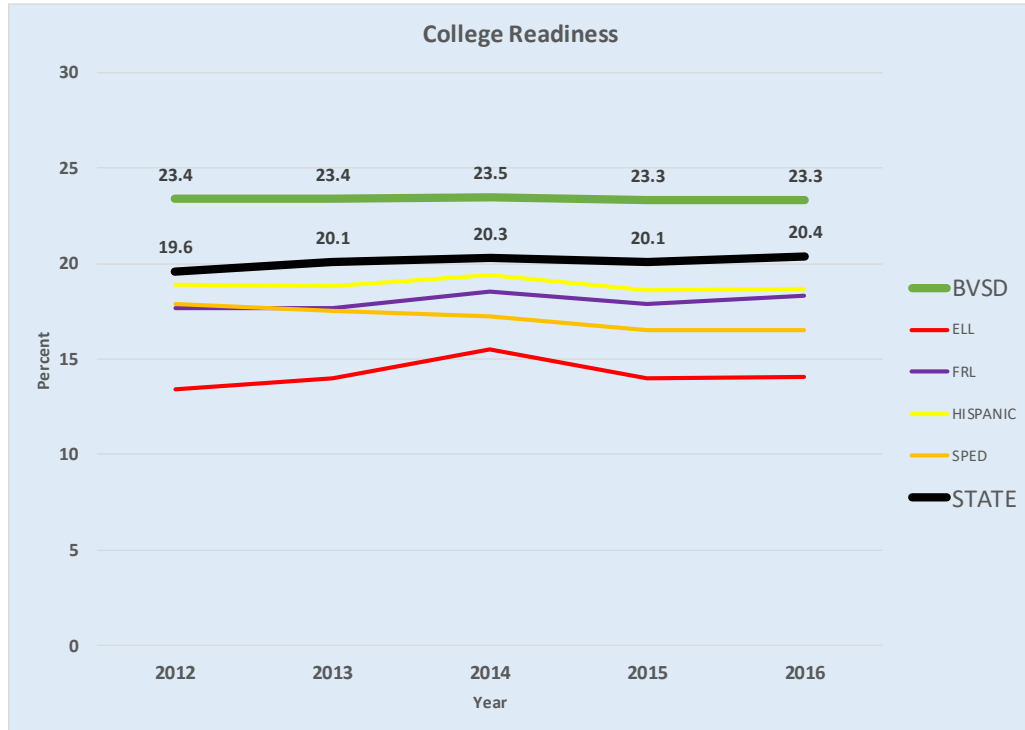
* 2018 was the first year that the PSAT9 was administered as a statewide accountability test.

** Every student taking the PSAT / SAT receives a National Percentile Rank score. For example, A student with a 60th-percentile score, scored higher than 60% of other test takers in the United States. The values shown in the above table are the median of BVSD student percentile scores.

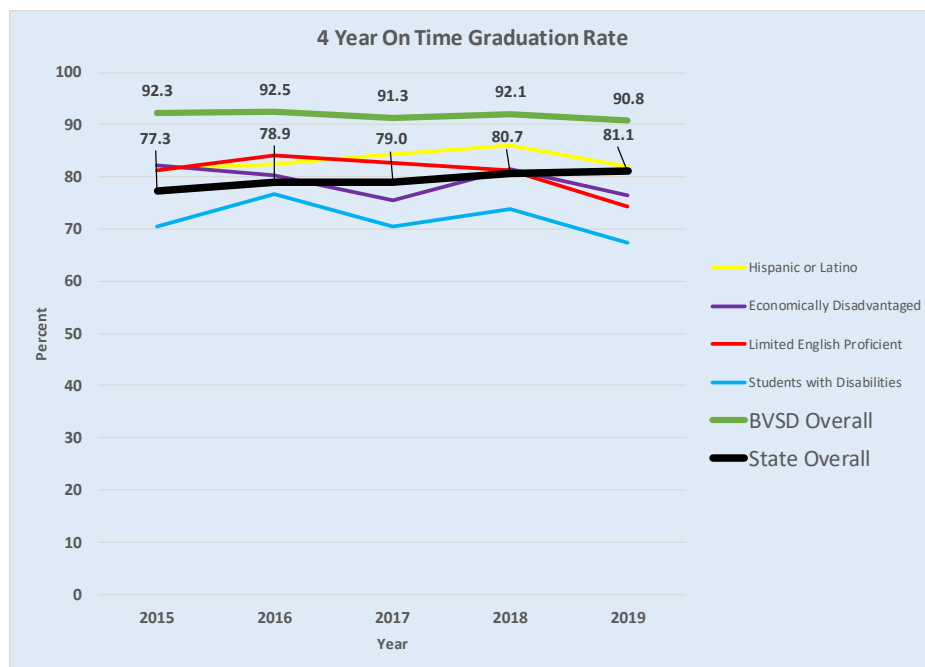
Appendix N: State Performance Measures (continued)

College Readiness Overall Average Score Results 2012-2016

(ACT testing was replaced with PSAT and SAT testing beginning 2017)



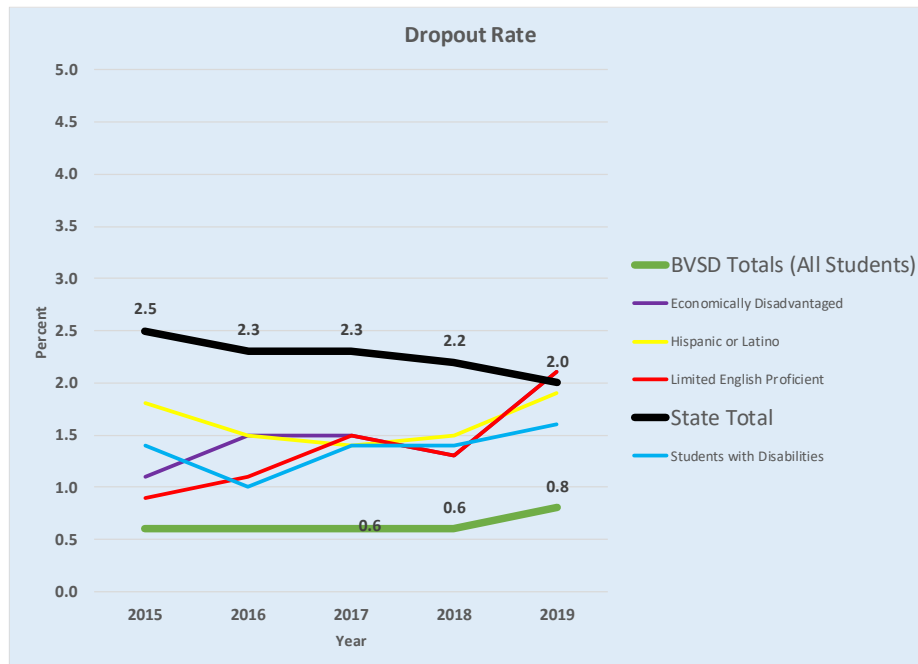
Graduation Rates 2015-2019



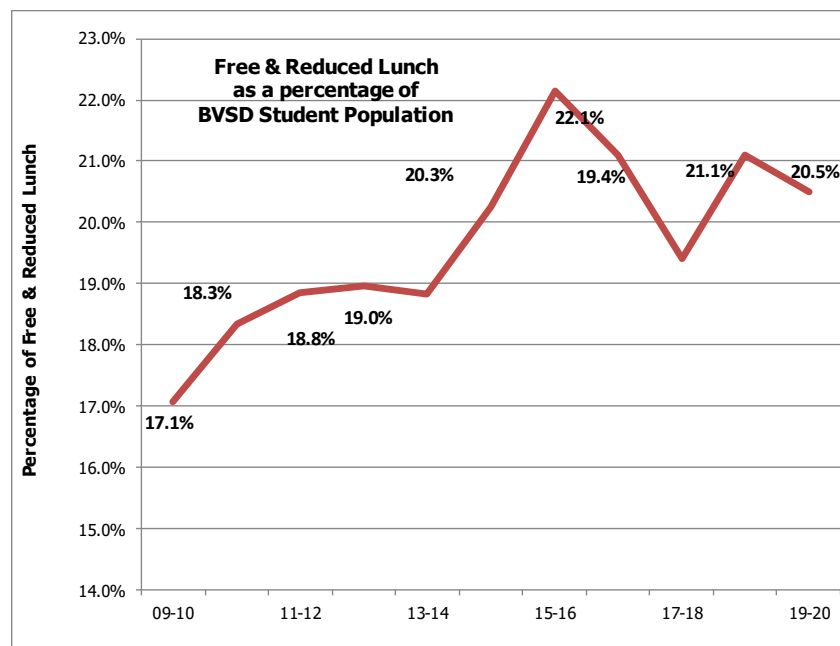


Appendix N: State Performance Measures (continued)

Dropout Rates 2015-2019



Free or Reduced Lunch Population Rates 2009-2020



Appendix O: State of Colorado - Critical Dates

Public School Finance Unit
Fiscal Year 2019-20

May 31	BUDGET. Preparation of budget. Submit the proposed budget to the board of education by May 31 (i.e., thirty days prior to the beginning of the budgeted fiscal year). C.R.S. 22-44-108.
June 10	BUDGET. Notice of budget – publication. Within ten days after submission of the proposed budget, publish a notice stating that the proposed budget is on file, etc., and stating the date, time and place specified when the board of education will consider adoption of the proposed budget. C.R.S. 22-44-109.
June 15	REVENUE DISTRIBUTIONS. Authorize 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. C.R.S. 22-54-115.
June 25	CASH FLOW. Repay outstanding cash flow loans, if any, to State Treasurer; or later if alternative date provided by the State Treasurer. C.R.S. 22-54-110.
June 25	CASH FLOW. Repay outstanding contingency reserve loans, if any, to CDE based on the agreement in the reserve request; or later if alternative date provided by CDE.
June 30	BUDGET. Formally adopt, by appropriate resolution, the budget, the appropriation resolution and the use of a portion of beginning fund balance resolution, if necessary. C.R.S. 22-44-105, 22-44-107, 22-44 -110.
June 30	GRANTS. Deadline for submission of FY2018-19 NCLB Consolidated Federal Application and Budget to CDE.
June 30	GRANTS. Deadline for submission of IDEA Federal Application Budget to CDE. July 1 COMPLIANCE. Ensure continuing compliance with financial transparency. C.R.S. 22-44-304.
August 15	SUBMISSION. December financial data pipeline open to begin populating data. Due December 31. August 15 SUBMISSION.
August 15	Submit to CDE the pupil transportation reimbursement claim (Form CDE-40). C.R.S. 22-51-105.
August 25	MILL LEVY CERTIFICATION (preliminary values). County assessor certifies to school district the total assessed valuation and the actual value of the taxable property in the district. C.R.S. 39-5-128. See also December 10, December 15.
September 30	CHARTER SCHOOL. Due date for submission to CDE of charter school expenditure reports reporting capital construction expenditures (Form CSCC-01); submission related to the Office of the State Auditor. C.R.S. 2-3-115; C.R.S. 22-54-124.
September 30	CHARTER SCHOOL. School district provides each charter school an itemized accounting of its central administrative overhead costs. Actual costs shall be the amount charged to the charter school. C.R.S. 22-30.5-112 (within 90 days of fiscal year end).
September 30	CHARTER SCHOOL. School district provides each charter school an itemized accounting of all actual costs of district services the charter school chose to purchase from the district. C.R.S. 22-30.5-112.



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

September 30	CSI. The Institute provides 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. C.R.S. 22-30.5-513.
September 30	CSI. The Institute provides to each institute charter school an itemized accounting of all actual costs of Institute services the charter school chose to purchase from the institute. C.R.S. 22-30.5-513.
September 30	GRANTS. Deadline for submission of IDEA end of year expenditures to CDE. September 30 GRANTS. Deadline for submission of NCLB Consolidated Annual Financial Report (AFR) to CDE.
October 2	PUPIL COUNT. Conduct pupil membership count and mileage count. C.R.S. 22-54-103. See also November dates for certification of pupil count. See also November 1 for alternative preschool count date.
October 2	PUPIL COUNT. Facility School and State Program submits October pupil counts to CDE. C.R.S. 22-54-129.
November 1	PUPIL COUNT. Optional. Conduct Colorado Preschool Program pupil membership count and special education preschool pupils. See also October 3 for alternative preschool count date.
November 10	PUPIL COUNT. Charter School Institute shall certify to the State Board of Education each institute charter school's pupil enrollment and on-line enrollment. C.R.S. 22-30.5-513, 22-54-112.
November 10	PUPIL COUNT. Final day to submit October pupil member count via Data Pipeline. C.R.S. 22-54-112. Submission shall be completed even if the alternative later count date of November 1 is used for preschool pupils.
November 19	ELECTIONS. Submit Report of November 2019 Elections to CDE. 1 C.C.R. 13.01.
November 30	FINANCIAL AUDIT. Independent Auditor provides financial audit to the board of education within five months following the close of the fiscal year. C.R.S. 29-1-606.
November 30	FINANCIAL AUDIT. School district entitled to "Additional Funding," if any, submits to CDE a certification signed by its auditor of its projected spending limit pursuant to the Taxpayer's Bill of Rights (TABOR). C.R.S. 22-54-104.3. Note: certification is not required if school district previously held a successful "de-Brucing" election.
November 30	NUTRITION. Submit excess net cash spending plans to CDE School Nutrition Unit for approval. 7 CFR 210.19(a)(1) and 1 C.C.R. 301-11-3.03(8).
December 2	CHARTER SCHOOL. Submit the annual Charter School Capital Construction Funding Eligibility questionnaire. C.R.S. 22-54-124.
December 10	MILL LEVY CERTIFICATION (final). County assessor certifies to school district the total assessed valuation and the actual value of the taxable property in the district. C.R.S. 39-1-111; 39-5-128.
December 15	MILL LEVY CERTIFICATION. Certify to board(s) of county commissioners, copied to CDE, the mill levies for the various property tax-supported funds of the district. C.R.S. 22-40-102; 39-5-128. The county(ies) may request copies be sent to the Assessor, the Treasurer and other entities within the county(ies).

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

December 31	SUBMISSION. Approve Data Pipeline financial data, complete Bolded Balance Sheet Report, Auditor's Integrity Check Report and download final Data Pipeline Reports.
December 31	SUBMISSION. Submit financial audit to CDE and the Office of the State Auditor. Audit must contain the Auditor's Integrity Check Report bound in the audit; include a copy of the Bolded Balance Sheet with the audit submission. Submit the Assurances for Financial Accreditation form. Compliance met by email or postmark date. C.R.S. 29-1-606; 22-11-206. BONDS. Submit annual financial information under SEC Rules and the Continuing Disclosure Certificate on or before the date specified in the certificate via EMMA Dataport.
January 31	BUDGET. The board may review and change the adopted budget, with respect to both revenues and expenditures, at any time prior to January 31. C.R.S. 22-44-110. Note: depending on the budget adjustment, may require an appropriation resolution and/or a use of a portion of beginning fund balance resolution.
March 1	COMPLIANCE. Post the required FY 2018-2019 financial data file to the district's financial transparency webpage. BrightBytes uses the district's financial data to populate Financial Transparency for Colorado Schools.
1st of Month	GRANTS. Submit requests for funds with the Grants Fiscal Management Services Unit for NCLB Consolidated Federal Grant program funding.
1st of Month	NUTRITION BEST PRACTICE. Submit Child Nutrition reimbursement claims via the online claim system. 7 CFR Part 210.8(b)(1). Note the guidance from the School Nutrition Unit, School Nutrition Claims.
15th of Month	PUPIL COUNT. Facility School or State Program reports to CDE the number of eligible out-of-district placed pupils, if any, served during the prior calendar month. C.R.S. 22-54-129.
25th of Month	REVENUE DISTRIBUTIONS. State transmits state share payments to school districts. C.R.S. 22-54-115. Monthly CASH FLOW. Notify CDE of any potential Contingency Reserve assistance needs. C.R.S. 22-54-117.
Monthly	REVENUE DISTRIBUTIONS. CDE transmits Per Pupil Capital Construction moneys to charter schools and institute charter schools. C.R.S. 22-54-124.
Monthly	CASH FLOW. Notify CDE of any potential Contingency Reserve assistance needs. Section 22-54-117.
Quarterly	COMPLIANCE. Board of education reviews financial condition of the school district. C.R.S. 22-45-102.
Continuing	BONDS. Upon issuance of bonds or refunding bonds, submit a report within ten days after sale (sixty days for refunding bonds) to the state board of education. C.R.S. 22-42-125; 22-43-108.
Continuing	BONDS. Submit via the EMMA Dataport notice of a material event as specified under SEC Rules and Continuing Disclosure Certificate in a timely manner not in excess of ten business days after the occurrence of the event.
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



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

school district provided educational services at the jail or facility. On or before the 15th day of each month following a month where a jail or facility reported the number of juveniles who received educational services at the jail or facility, CDE shall pay the school district that provided the educational services the appropriate amount based on the daily rate established for approved facility schools. C.R.S. 22-54-129.

Pupil and At-Risk Count, Transportation. See additional information,
<https://www.cde.state.co.us/cdefinance/auditunit>,
<https://www.cde.state.co.us/cdefinance/sftransp>,
https://www.cde.state.co.us/datapipeline/snap_studentoctober.

Elections See Colorado Department of State, Elections and Voting,
<http://www.sos.state.co.us/pubs/elections/main.html>, and
Colorado Association of School Boards, <http://www.casb.org/Domain/112>.

EMMA Dataport
<https://dataport.emma.msrb.org/AboutDataport.aspx?ReturnUrl=%2fSubmission%2fSubmission> Portal.aspx



Appendix P: Governing Policies

The following Governing Policies refer to the budget.

BBA: School Board Powers and Duties

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

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

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

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

Specific powers and duties of the board include:

Employees

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

Students

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

Instruction

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



Appendix P: Governing Policies (continued)

BBA: School Board Powers and Duties (continued)

Finance

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

Plant

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

General

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

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

C.R.S. 22-32-110

AGREEMENT REFS.:

Teachers' agreement, Section A

DB: Annual Operating Budget

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

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

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

Appendix P: Governing Policies (continued)

DB: Annual Operating Budget (continued)

Balanced Budget Requirements

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

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

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

Reserve Requirements

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

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

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

LEGAL REFS.:

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

AGREEMENT REF.: Teachers' agreement, Section B

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

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

DBJ: Budget Transfers

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

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



Appendix P: Governing Policies (continued)

DBJ: Budget Transfers (continued)

School Budget Accounts

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

Program Budget Accounts

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

LEGAL REFS.:

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

DD: Grants Management

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

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

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

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

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

Appendix P: Governing Policies (continued)

DD: Grants Management (continued)

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

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

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

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

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

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

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

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

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

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



Appendix P: Governing Policies (continued)

DD-R2: Grants to District Personnel

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

DEB: Loan Programs (Funds from State Tax Sources)

Short-Term Borrowing

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

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

State Interest-Free Loan Program

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

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

Tax Anticipation Notes

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

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

LEGAL REFS.:

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

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

Cooperative Projects — School District Funding

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

Appendix P: Governing Policies (continued)

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

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

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

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

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

LEGAL REF.:

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

CROSS REF.:

DB, Annual Operating Budget

DFA: Cash Management/Investment Policy

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

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

SCOPE

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

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

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



Appendix P: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

INVESTMENT OBJECTIVES

The District's principal investment objectives include:

Preservation of capital and protection of investment principal;

Maintenance of sufficient liquidity to meet anticipated cash flows;

Attainment of a market rate of return;

Diversification to avoid incurring unreasonable market risks;

Conformance with all applicable District policies, state statutes and Federal regulations.

DELEGATION OF AUTHORITY

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

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

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

PRUDENCE

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

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

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

ETHICS AND CONFLICTS OF INTEREST

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

Appendix P: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

AUTHORIZED SECURITIES AND TRANSACTIONS

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

This Cash Management Investment Policy further restricts the investment of District funds to the following types of securities and transactions:

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

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

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

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

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

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

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



Appendix P: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

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

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

INVESTMENT DIVERSIFICATION

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

INVESTMENT MATURITY AND LIQUIDITY

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

COMPETITIVE TRANSACTIONS

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

SELECTION OF BROKER/DEALERS

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

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

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

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



Appendix P: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

SAFEKEEPING AND CUSTODY

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

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

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

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

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

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

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

REPORTING

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

POLICY REVISIONS

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

LEGAL REFS.:

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

DFB: Revenues from Licensing of School Facilities for Telecommunication Uses

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

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

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



Appendix P: Governing Policies (continued)

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

1. Site identification

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

2. Submittal of preliminary design to school district

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

3. License agreements shall require:

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

Appendix P: Governing Policies (continued)

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

- Final approval by school district which shall take into account the proposed location of the site, the compatibility to the surrounding neighborhood location of the site, the aesthetic integration of the facility, the requested term, the consideration offered, the safety and structural impact of the facility on existing uses, and the benefit to the school district telecommunication needs.

4. This policy is not intended to vest any rights to the use of school district facilities and sites in any third party. Approval of any telecommunication facility and use shall rest solely with the board of education and shall be determined on a case-by-case basis.

LEGAL REF.:

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

CROSS REF.:

FL, Retirement of Facilities

DG: Depository of Funds/Authorized Signatures

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

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

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

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

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

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

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

LEGAL REFS.:

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

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

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

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

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

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



Appendix P: Governing Policies (continued)

DH: Bonded Employees and Officers

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

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

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

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

LEGAL REFS.:

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

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

DI: Fiscal Accounting and Reporting

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

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

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

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

DID: Inventories (And Property Accounting)

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

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

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

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

LEGAL REF.:

C.R.S. § 29-1-506

CROSS REFS.:

ED, Material Resources Management

EDBA, Maintenance and Control of Instructional Materials

Appendix P: Governing Policies (continued)

DIE: Audits

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

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

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

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

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

LEGAL REFS.:

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

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

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

DIEA: District Audit Committee

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

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

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

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



Appendix P: Governing Policies (continued)

DIEA: District Audit Committee (continued)

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

LEGAL REFS.:

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

CROSS REFS.:

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

DJ/DJE: Purchasing and Contracting

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

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

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

1. Awards

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

2. Contracts

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

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

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

Appendix P: Governing Policies (continued)

DJ/DJE: Purchasing and Contracting (continued)

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

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

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

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

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

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

7. Cooperative Purchasing

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

8. Sole Source Procurements

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



Appendix P: Governing Policies (continued)

DJ/DJE: Purchasing and Contracting (continued)

9. Emergency Purchases

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

LEGAL REFS.:

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

DL/dla: Payroll Procedures/Payday Schedules

Payroll Distribution and Records

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.





BOULDER VALLEY SCHOOL DISTRICT

GLOSSARY

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Glossary of Terms

AAWeb: Software used for tracking receipts and disbursements for a school's student activity accounts.

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.

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

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

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

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

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

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

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

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

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

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.

Glossary of Terms (continued)

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 42): 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 Career Technical Education.

Central Support Services: Activities other than general administration that support each of the other instructional and support services programs. Includes planning, research, data processing, and human resources.

Certificate of Participation (COP): Financial certificates issued that provide capital for payment of principal and interest.

Chart of Accounts: A set of accounting codes characterizing transactions throughout the organization's financial systems. It facilitates the consistent coding of transactions for entry into the systems as well as computer manipulation of transaction data.

Charter School Fund (Fund 11): This fund is used to account for the financial activities associated with charter schools, which are treated as Component Units of the school district.

Charter School: A public school operated independently of the local school board, often with a curriculum and educational philosophy different from the other schools in the system.

Citizen's Bond Oversight Committee (CBOC): The Citizen's Bond Oversight Committee was created in January 2007 to monitor the 2006 bond issue and provide an independent review of the bond projects.

CoCurricular Activities: School-sponsored activities such as spelling bees, quiz bowls, science fairs, and intramural sports.

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

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

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,

Glossary of Terms (continued)

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.

Debt Services: The payment of both principal and interest for the Certificate of Participation (COP) for the district's energy conservation program and telephone system.

Deficit: (1) The excess of the liabilities of a fund over its assets; (2) the excess of expenditures over revenues during an accounting period; or, in

the case of proprietary funds, the excess of expense over income during an accounting period.

Dental Insurance Fund (Fund 67): An Internal Service Fund to account for claims and administrative fees of the district's Self-Funded Dental Insurance employee benefit program.

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

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

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

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

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.

Emerging Bilingual (EB): 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 EB by meeting both of the following criteria: 1) the parent has filled out a Home

Glossary of Terms (continued)

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 EB continue to be considered EB until they have attained English language proficiency.

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 Language Development (ELD): The BVSD program that supports and provides services for the EB student. 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 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 Services Fund (Fund 21): This fund is used to account for the financial activities associated with the district's school lunch program.

Free Appropriate Public Education (FAPE): Section 504 of the Rehabilitation Act of 1973 protects the rights of individuals with disabilities in programs and activities that receive federal financial assistance, including federal funds. A Free Appropriate Public Education means that a child with disabilities will receive the same education as a child without disability or handicap. FAPE can be achieved by giving the child special services, usually written in an Individualized Education Plan (IEP).

Free or Reduced Lunch (FRL): In order to qualify for free or reduced meals, a household has to fill out an application. Guidelines are set by the Federal Government, comparing the household's size to its income.

Full Time Equivalency (FTE): Unit used to measure the hours in an employee's contract based on a 40 hour work week.

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

Funded Pupil Count: Adjustments to the district's October 1 pupil enrollment count (headcount) to

Glossary of Terms (continued)

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.

Gifted and Talented (GT): 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.

Government Finance Officers Association (GFOA): Professional association of state, provincial and local finance officers in the United States and Canada.

Governmental Accounting Standards Board (GASB): The Governmental Accounting Standards Board (GASB) is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

Governmental Designated-Purpose Grants Fund (Fund 22): A special revenue fund used to account for governmental grants for designated purposes.

Grant: A financial award from a federal, state or local government agency, or any private foundation, corporation or organization, which is given for specific purposes or to which specific

performance requirements exist, and is generally solicited through a process of written application.

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

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

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

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

Individual Career and Academic Plan (ICAP): A multi-year process that intentionally guides students and families in the exploration of career, academic and postsecondary opportunities. With the support of adults, students develop the awareness, knowledge, attitudes, and skills to create their own meaningful and powerful pathways to be career and college ready.

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

Glossary of Terms (continued)

(USGBC) to rate environmentally conscious building practices.

Levy: (Verb) To impose taxes. (Noun) The total of taxes imposed by a governmental unit.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Location: Locations are used to denote the group and type of educational activities for organizational purposes and are often considered cost centers. Each type of unit has discriminating characteristics. The units include individual schools, buildings, and central departments.

Long-term Debt: Debt with a maturity of more than one year after the date of issuance.

Mill Levy: The rate of taxation. A mill is one-tenth of a cent (\$.001). Mill levies are expressed in dollars per thousand, i.e., one dollar for each \$1,000 of assessed value.

Multi-Use Outdoor Facilities Assessment (MUOFA): The Multi-Use Outdoor Facilities Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

Multi-Tiered System of Support (MTSS): Multi-Tiered System of Supports (MTSS) is a systemic, continuous-improvement framework in which data-based problem-solving and decision making is practiced across all levels of the educational system for supporting students. MTSS utilizes high quality evidence-based instruction, intervention, and assessment practices to ensure that every student receives the appropriate level of support to be successful.

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

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

No Child Left Behind (NCLB): The No Child Left Behind Act was signed into law in January 2002. This law reauthorized the Elementary and Secondary Education Act. The new law revised

the framework that Colorado will use to comply with sweeping reforms in education.

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

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

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

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

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

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

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

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

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

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.

Operations & Technology Fund (Fund 60): Established in 2016-17 to account for activity that was authorized with funds made available from the passage of the 2016 Capital Construction,

Glossary of Terms (continued)

Technology, and Maintenance mill levy approved by voters.

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.

Per Pupil Revenue (PPR): The equalization funding of a district for any budget year, determined in accordance with the provisions of the Public School Finance Act of 1994, as amended, divided by the funded pupil count of the district for said budget year.

Performance Indicators: Selected data that, individually and as a body of evidence, measure performance and achievement.

Petty Cash: A small fund of cash kept for reimbursement of incidental expenses of \$200 or less.

Position Control: Process by which the Budget Department distributes and maintains staffing allocations.

Positive Behavior Support (PBS): Decision-making frameworks for school staff, parents, students, and their communities about their values and behaviors consistent with those values.

Procurement Card (P-card): A Visa credit card, issued by the Procurement Department via CitiBank, that provides qualified users in schools and departments with a means for making

allowable low dollar purchases for district business/use.

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

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

Public Employees' Retirement Association (PERA): PERA administers a cost-sharing multiple-employer defined benefit pension fund and a cost-sharing multiple-employer defined benefit other post-employment benefit (OPEB) fund 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.

Glossary of Terms (continued)

Purchased Services: Personal services rendered by personnel who are not on the payroll of the district, and other services which may be purchased by the district.

Reading to Ensure Academic Development (READ) Act: The READ Act was passed by the Colorado Legislature during the 2012 legislative session. The READ Act repeals the Colorado Basic Literacy Act (CBLA) as of July 1, 2013, keeping many of the elements of CBLA such as a focus on K-3 literacy, assessment, and individual plans for students reading below grade level. The READ Act differs from CBLA by focusing on students identified as having a significant reading deficiency, delineating requirements for parent communication, and providing funding to support intervention. Other components of the Colorado READ Act include a competitive Early Literacy Grant and a resource bank of assessments, instructional programming, and professional development.

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

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

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

Revolving Account: Used to account for assets held by the district in a trustee capacity for

individuals, private organizations, other governmental units and/or other funds.

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

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

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

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

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

Sheltered Instruction Observation Protocol (SIOP): BVSD strives to maximize English learning throughout the school day with sheltered content instruction outside the EB 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.

Glossary of Terms (continued)

Special Education Program (SPED): A special curriculum consisting of courses and other provisions which are different from or provided in addition to those provided in the usual school program and are provided for exceptional pupils by specially qualified personnel.

Special Reporting Element (SRE): Special Reporting Element is used in the Chart of Accounts to designate broad categories of expense. Also see: Co Curricular Activities, Other Education, Student Support Services, Instructional Staff Support, General Admin Support, School Admin Support, Central Support Services, Other Support Services.

Specific Ownership Tax: An annual tax imposed upon each taxable item of certain classified personal property such as motor vehicles. The tax is computed by the County Clerk in accordance with state schedules applicable to each sale of personal property.

Stability Rate: The stability rate is the percentage of students enrolled in the school as of February 1st who were also enrolled in the school during the previous October student count.

State Fiscal Stabilization Fund -The State Fiscal Stabilization Fund (SFSF) program is a new one-time appropriation of \$53.6 billion under the *American Recovery and Reinvestment Act of 2009 (ARRA)*. Of the amount appropriated, the U. S. Department of Education will award governors approximately \$48.6 billion by formula under the SFSF program in exchange for a commitment to advance essential education reforms to benefit students from early learning through post-secondary education, including: college- and career- ready standards and high-quality, valid and reliable assessments for all students; development and use of pre-K through post-secondary and career data systems; increasing teacher effectiveness and ensuring an equitable distribution of qualified teachers; and turning around the lowest-performing schools.

Strategy: A statement which commits to a set of actions over time in order to gain an advantage or improvement.

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

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

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

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

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

TABOR Amendment (Emergency Reserve): Section 20, Article X of 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.

Taxes, Ad Valorem: Taxes levied on the assessed valuation of real and personal property which, within legal limits, determine the amount to be raised for school purposes. The district establishes the ad valorem taxes to be raised by certifying the mill levies to Boulder and Gilpin Counties. Each county treasurer collects property taxes and remits its share to the district. The County Treasurers receive payment for the service. See Treasurer's Fees.

Technology Fund (Fund 15): This fund includes the expenditures for a four-year computer replacement program as well as provides training and software as needed. These funds were approved by voters in the November 1, 2005 election.

Tools of Inquiry for Equitable Schools (TIES): This process provides a framework to address the district goals of achievement, equity and organizational climate. It provides tools for inquiry and data-driven analysis.

Total Program: Annual funding, or Total Program Funding, is provided to school districts via the Public School Finance Act of 1994. Funding is based on an annual October 1 pupil count. For each pupil funded in the October 1 pupil count, the per pupil formula that calculates Total

Glossary of Terms (continued)

Program provides a base per-pupil amount plus additional money which recognizes district-to-district variances in (a) cost of living, (b) personnel costs, and (c) sizes. The Total Program amount also includes additional funding for at-risk pupils.

Transfers: Money that is taken from one fund under the control of the board of education and added to another fund under the board's control.

Transitional Colorado Assessment Program:

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

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

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

Trust and Agency Funds (Funds 71, 72 & 73):

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

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

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

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

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

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

Acronym Reference

ACT	American College Testing	CLIP	Collaborative Literacy Intervention Project
ADA	Americans with Disabilities Act	COLA	Cost of Living Adjustment
ADE	Automatic Data Exchange	COP	Certificate of Participation
ADHD	Attention Deficit Hyperactivity Disorder	COSPRA	Colorado School Public Relations Association
ALPS	Advanced Learning Plans	COTA	Certified Occupational Therapist Asst.
AP	Advanced Placement	CPP	Colorado Preschool Program
AR	Area Representative	CRS	Colorado Revised Statutes
ARRA	American Recovery and Reinvestment Act	CSAP	Colorado Student Assessment Program
ASBO	Association of School Business Officials International	CTE	Career & Technical Education
ASD	Autism Spectrum Disorder	DAC	District Accountability Committee
AVID	Advancement via Individual Determination	DIMC	District Instructional Media Center
AYP	Adequate Yearly Progress	DLT	District Leadership Team
BCSIS	Boulder Community School of Integrated Studies	DPC	District Parent Council
BOE	Board of Education	EB	Emerging Bilingual
BVCU	Boulder Valley Credit Union	ECEA	Exceptional Children's Educational Act
BVEA	Boulder Valley Education Association	EET	Education Excise Tax
BVEOP	Boulder Valley Educational Office Professionals	ELA	English Language Acquisition
BVPA	Boulder Valley Paraeducators Association	ELD	English Language Development
BVSD	Boulder Valley School District	ELP	English Language Proficiency
BVSEA	Boulder Valley Service Employees Association	ELPA	English Language Proficiency Act
BVSSC	Boulder Valley Safe Schools Coalition	ELR	Essential Learning Results
CABE	Colorado Association for Bilingual Education	ERP	Enterprise Resource Planning
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
CLDE	Culturally & Linguistically Diverse Education	GASB	Governmental Accounting Standards Board
		GFOA	Government Finance Officers Association
		GT	Gifted and Talented
		GT DAC	GT District Advisory Committee
		HRD	Human Resource Department
		IB	International Baccalaureate
		IC	Infinite Campus

Acronym Reference (continued)

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

