



BOULDER VALLEY SCHOOL DISTRICT



2021-22 REVISED BUDGET

Boulder Valley School District
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303-447-1010, www.bvsd.org

BOULDER VALLEY SCHOOL DISTRICT



2021-22 REVISED BUDGET

Prepared by: Business Services Division

Bill Sutter, SFO
Chief Financial Officer



BOULDER VALLEY SCHOOL DISTRICT

2021-22 Revised Budget

Superintendent's Message



Thank you for reviewing the Boulder Valley School District annual Budget.

This is an unprecedented time in our country and in PK-12 education. There is no doubt that the past 18 months, during the pandemic, have been the most challenging in my career.

Adding to the stress of changing health guidelines and fluctuating enrollment numbers, we have faced many unknowns when it comes to the related economic crash and recovery efforts from our state and federal governments. This made the already difficult prospect of developing a PK-12 budget, in a state like Colorado where education funding is meager, even tougher. We have had to wait to see the impacts of inflation and legislative decisions, while depending on the support of our outstanding community, which consistently supports quality schools with their time, talent, and resources.

Needless to say, we have had to be nimble and flexible to navigate it all.

As always, the Board of Education and BVSD employees are committed to maximizing the resources allocated to the school district through effective instructional practices and efficient operations. During the pandemic, we looked to stretch those resources even further, ensure that our students had additional supports, our families did not go hungry and that our employees continued to receive a paycheck. If the true caliber of an institution is shown in the way that it handles crises, the Boulder Valley School District deserves its reputation as one of the best school districts in Colorado.

We always say that People are Our Strength in BVSD and that shone brighter than ever during this crisis.

The talented and experienced BVSD employees remain dedicated to providing excellent and equitable learning opportunities for every student in the district, even with the unknowns we are facing. 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 document supports the commitment of BVSD to provide a high quality education for all students regardless of the uncertainty created by the COVID-19 pandemic.

Acknowledgements and Awards

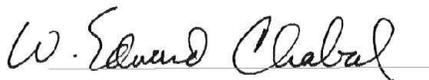


This Meritorious Budget Award is presented to

BOULDER VALLEY SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2020–2021.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



W. Edward Chabal
President



David J. Lewis
Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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PRESENTED TO

**Boulder Valley School District
Colorado**

For the Fiscal Year Beginning

July 01, 2020

Christopher P. Morill

Executive Director





BOULDER VALLEY SCHOOL DISTRICT

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Board of Education Members



From left to right:

Superintendent Rob Anderson;
Kitty Sargent, District F;
Stacey Zis, District D;
Richard Garcia, District G;
Lisa Sweeney-Miran, District A;
Kathy Gebhardt, District C;
Beth Niznik, District E;
Nicole Rajpal, District B

2021-22 Revised Budget

A handwritten signature in blue ink that reads "Kathy Gebhardt". The signature is written in a cursive style and is positioned above a horizontal line.

Kathy Gebhardt, President



Superintendent's Cabinet

Dr. Rob Anderson
Superintendent

Lora De La Cruz
Deputy Superintendent

Mike Gradoz
Asst. Superintendent
of Human Resources

Bill Sutter, SFO
Chief Financial Officer

Rob Price
Asst. Superintendent of
Operational Services

Andrew Moore
Chief Information Officer

Robbyn Fernandez
Area Superintendent of Schools

Kathleen Sullivan, J.D.
Legal Counsel

Nativity Miller
Area Superintendent of Opportunity

Randy Barber
Director of Communications &
Community Affairs

Samantha Messier, Ph.D.
Area Superintendent
of Strategic Initiatives

Ginger Ramsey
Broomfield High School Principal

Patty Delgado
Boulder Valley Education Association
President

Letter of Transmittal

Date: January 25, 2022
To: Dr. Rob Anderson, Superintendent
From: Bill Sutter, Chief Financial Officer *ams*
Subject: 2021-22 Revised Budget

The ensuing document contains information and details regarding the 2021-22 Revised Budget for fiscal year July 01, 2021 – June 30, 2022. The Board of Education approved the 2021-22 fiscal year budget on June 8, 2021. 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 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 the district's strategic plan guides resource allocations. The development of this budget takes into account these considerations relevant to the Boulder Valley School District and community at large.

This fiscal year's budget is built upon the 2020 calendar year Denver-Aurora-Lakewood inflation factor of 2.0 percent and a significant reduction (\$479.7M from the 2020-21 fiscal year) in the Budget Stabilization Factor (Negative Factor). This reduction brings the current amount of the Budget Stabilization Factor to \$572.4M. The Boulder Valley School District reduction for 2021-22 is \$19.3M. The remaining amount of the Budget Stabilization Factor represents a 6.8 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 economic downturn. 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.

One new program in particular is included within the 2021-22 Revised Budget which deserves special attention. On November 10, 2020, the BVSD Board of Education passed Resolution 20-33 - Addressing Equitable Discipline and Approaches to Student Conduct. This resolution directed the superintendent to:

- develop a timeline and budget to accelerate the work of Strategic Initiative 6a, specifically regarding the development and implementation of equitable disciplinary practices by developing a comprehensive plan to reduce disparities in school discipline, including ending the current SRO program
- use a process to develop the comprehensive plan that incorporates diverse voices of administrators, teachers, students, parents, and community partners, specifically including people who are BIPOC, LGBTQIA, and have disabilities
- assure the comprehensive plan incorporates the development of new school safety plans, revised intergovernmental agreements with BVSD's multiple law enforcement agencies, and opportunities for the community to learn about and provide input into school safety plans
- provide quarterly updates on the process to develop the comprehensive plan, and no later than May 1, 2021 in accordance with the Board's normal budget cycle, to present the comprehensive plan, including a target date for ending the current SRO program of January 2022.



Letter of Transmittal (continued)

This budget includes \$2.0M in funding to address the requirements set forth in the resolution. Final plans for staffing include school safety staff and mental health supports which have been implemented in the 2021-22 school year.

While the Colorado economic recovery continues to exceed expectations, there is some concern for the future due to enrollment declines in BVSD and across the state, coupled with the limited investment in PK-12 public education from the state legislature. This, largely constrained 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.

This budget document details the investments and activities of the district 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 2021-22 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 that we call **All Together for All Students**. 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.

We believe that Boulder Valley is uniquely positioned because of its resources and outstanding educators to overcome the challenges we face, including an achievement gap that educators across Colorado and the nation have struggled to address.

Built upon a solid foundation

The strategic plan was developed by BVSD educators utilizing the feedback of more than 1,400 staff members and more than 500 parents and community members. Superintendent Rob Anderson visited all 56 BVSD schools, every BVSD facility, and held six regional community forums in English and three in Spanish.

The plan also builds upon the success of BVSD's previous strategic plan, The Success Effect and its three initiatives: Talent, Learning, and Partnerships.

Finally, the team reviewed a tremendous amount of data regarding student, school, and district performance as they crafted a plan to address some of BVSD's most pressing needs.

Student-focused

Our strategic plan is focused first and foremost on students. After analyzing volumes of data and feedback from educators and the community, BVSD set three Long Term Student Outcomes that will drive everything we do:



More simply, our goal is to Ignite the passion of learning in every student, Equip them with the skills needed to overcome the achievement gap and to prepare them to Soar in whatever they do after school.



Strategic Plan (continued)

Long Term Outcomes

- All students benefit from challenging and relevant educational opportunities
- Reduce disparities in achievement
- Every student graduates empowered with the skills necessary for post-graduate success

Strategic Themes and 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 communications, empowerment and partnership	Theme 4: Cultivate a positive and inclusive culture throughout BVSD that promotes the well-being of students, families and employees
Prioritization of Standards and development of ATLAS	Equal School Day implementation	Disproportionate Discipline Work - addition of School Security Advocates and removal of SROs	Livewire expansion of Internet Access and fully 1:1 environment for all students
Grad+ - increased opportunities for college courses, work based experiences, bilingual education and industry certifications	Weighted and Differentiated Funding for schools - \$17M investment over three years	Title IX overhaul - new processes, director, advisory group	Development of and engagement with CAPL, POCC, Equity Council, Youth Equity Council
Full Day Kindergarten Implementation	UVA Turnaround Partnership for high support schools	New Bullying and dress code Policies	Community Schools concept development to expand wraparound supports
Focus on Early Literacy, with implementation of Foundations phonics program and Dyslexia Screener	Development of Tight/Loose framework for schools based on student outcomes	New Restorative Justice Coordinator and increase in restorative justice practices	Development of Partnership Council and Partnership Inventory
Implementation of Data Driven Instructional model	Redevelopment and roll out of MTSS	District Wide Cultural Responsiveness Training - RISE	Development of Strategic Plan Metrics
Development of Leadership Academy for school leaders	Implemented School Strategic Improvement meetings	Held first ever Teacher of Color hiring fair	Revamped translation and interpretation services district wide
	Developed and implemented AROI model	Teacher Roundtables	

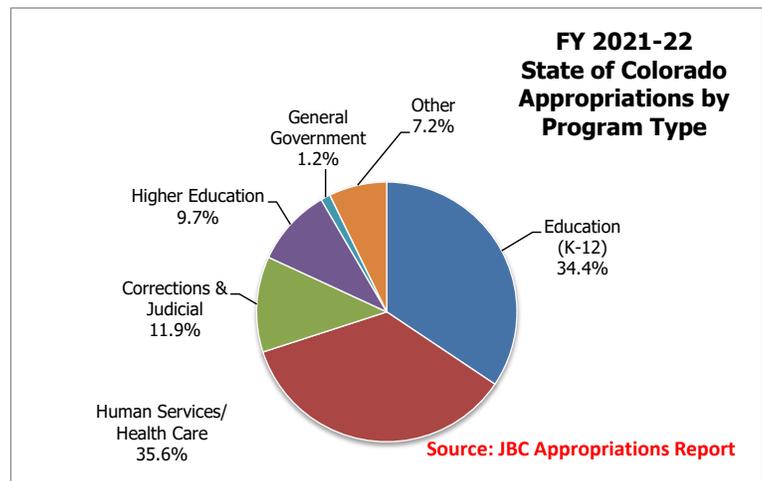
Performance Results

The state’s accountability system has been partially paused for fiscal years 2020-21 and 2021-22, and will not be releasing new school or district performance frameworks. The Colorado Department of Education’s 2019 District Performance Framework Report identified BVSD as “Accredited: Low Participation” overall, with the district meeting accreditation targets for Academic Achievement, Academic Growth, and Postsecondary and Workforce Readiness. The district met 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 Long Term Outcomes as outlined in the Strategic Plan.

Understanding School Finance in Colorado

Every homeowner and business owner in Colorado pay 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.

Fiscal Year	Total Program Funding	Negative Factor	Total Program Funding (after Negative Factor)	Per Pupil Revenue
2021-22	\$278,836,354	(\$18,776,794)	\$260,059,560	\$8,834
2020-21	280,003,796	(\$35,756,693)	244,247,103	8,029
2019-20	274,566,209	(\$19,286,294)	255,279,915	8,421
2018-19	263,061,533	(\$22,897,544)	240,163,989	8,058
2017-18	254,158,879	(\$28,061,865)	226,097,014	7,578
2016-17	246,518,892	(\$28,390,853)	218,128,039	7,348
2015-16	243,705,017	(\$28,830,177)	214,874,840	7,232
2014-15	234,494,200	(\$30,407,094)	204,087,106	6,940
2013-14	224,570,307	(\$34,630,570)	189,939,737	6,556
2012-13	216,944,133	(\$34,912,306)	182,031,827	6,376
2011-12	207,466,753	(\$26,835,213)	180,631,540	6,377
2010-11	202,435,712	(\$13,352,337)	189,083,375	6,715
2009-10	197,694,395	(\$4,562,150)	193,132,245	6,979
TOTAL NEGATIVE FACTOR		(\$326,699,890)		

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.



Understanding School Finance in Colorado (continued)

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, however with the projected economic crash due to the COVID-19 global pandemic, the negative factor ballooned to \$1.2B in the 2020-21 fiscal year.

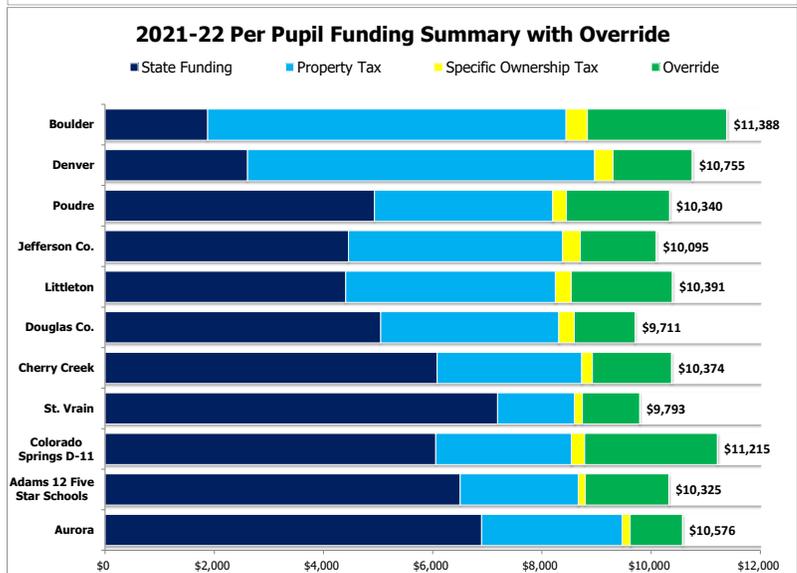
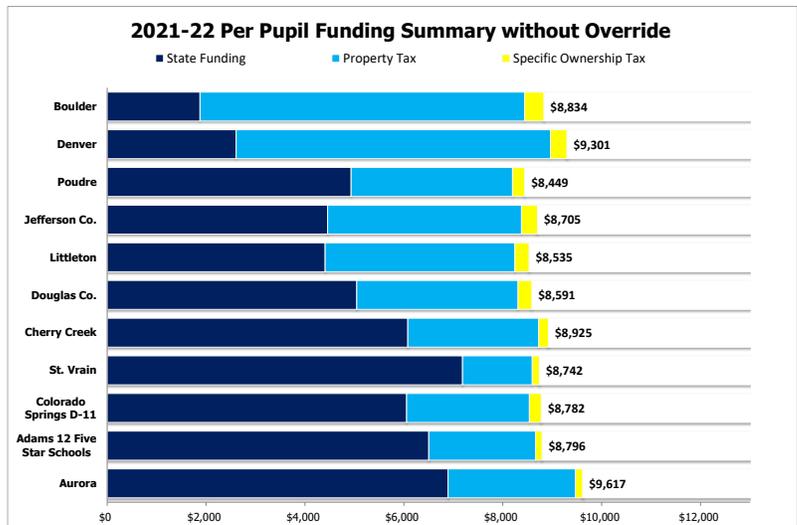
Who Determines How Much Funding Each School District Receives?

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 2021-22 school year, it is estimated BVSD will receive \$8,834 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.



Understanding School Finance in Colorado (continued)

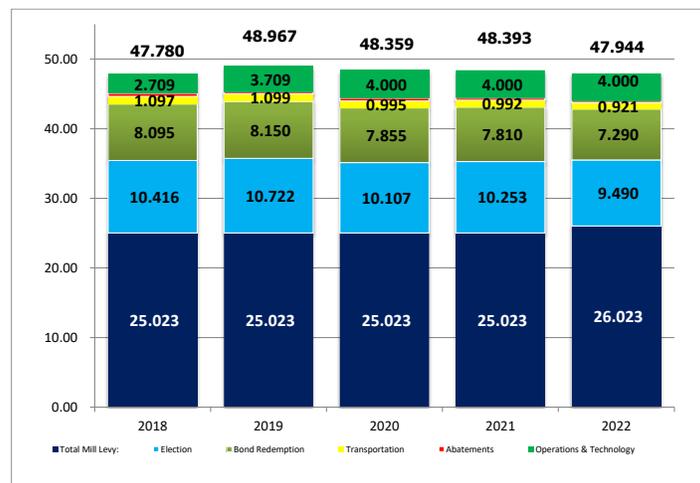
Local Referenda

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.

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 2021-22 mill levy was certified at 47.944 mills, which is a 0.94 percent decrease from the prior year. The mill levy is applied to assessed valuation which is estimated to increase in 2021-22 by nearly 4.0 percent or approximately \$303.0M, from the prior year, net of tax incremental financing (TIF) agreements. General Operating Fund mills increased to 26.023, the first change since 2006. The district's 1991, 1998, 2002, and 2010 budget override (referendum) elections result in a levy of 9.490 mills. The mill levy for abatements, refunds, and omitted property is 0.220 mills, bring the total General Operating Fund mill levy to 35.733 mills. The Bond Redemption Fund at 7.290 mills, the transportation mill levy at 0.921 mills, and the operations and technology mill levy at 4.000, bring the collective total mills for BVSD to 47.944 mills. Historical information on the district's assessed valuation is located in the Informational Section of this document.



Total 2021 assessed valuation for the 2021-22 fiscal year was certified at: \$7,923,145,450
 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, 2021, the district reported general obligation bond indebtedness of \$771,020,000 (not including bond premiums), capital lease of \$1,085,529, and long-term obligations for compensated absences of \$11,411,707. The annual principal and interest payments for fiscal year 2021 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 holds a 4 percent cash reserve, exceeding this requirement.



Referendum C

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

Amendment 23

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

Gallagher Amendment

In November 2020, Amendment B was passed by Colorado voters and repealed the Gallagher Amendment, which divided the state’s total property tax burden between residential and nonresidential (commercial) property. This repeal allowed the Colorado State Legislature to freeze property tax assessment rates at the current rates (7.15% for residential property and 29% for non-residential property).

Doing the Math:

State law sets the property tax assessment rate. In the 2022 collection year, homeowners will pay an 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 2021, the BVSD tax rate was certified at 47.944 mills or \$342.80 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 \$1,390.38 in school taxes for each \$100,000 of taxable business property.

Understanding School Finance in Colorado (continued)

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 statewide impact of the Budget Stabilization Factor remains at \$572.4M and \$19.3M for BVSD.

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 has been implemented for 2021-22 to realign the support structure for our school networks, driving resources and supports closer to the school level while providing the appropriate leadership functions. The goal is to have a consistent and universal approach with clear roles and responsibilities, as well as channels of authority.

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 an 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.

Declining Enrollment BVSD's projected slight decline in enrollment into the near future poses many challenges. Although the Colorado School Finance Act softens the financial impact when districts experience declining enrollment, challenges still exist with regards to the cumulative effects of the loss of funding, inefficient staffing and underutilized facilities. As these overall 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 additional resources.

Economic Conditions and Outlook

Analysis of 2020-21

The Colorado economy continued to improve through the 2020-21 school year from the unprecedented lows in Q2 2020. The initial shock of massive state budget reductions implemented by the state legislature were mitigated by the investment of federal dollars in K-12 education in 2020 and 2021. These funds have buoyed school districts, including BVSD, during the economic downturn, shortfall of student funding, and massive interruptions to school district operations and instructional programming over those years. These one-time funds had significant restrictions and mandates for spending required of most federal funds.



Economic Conditions and Outlook (continued)

Analysis of 2020-21 (continued)

BVSD received:

- Coronavirus Relief Fund - \$14.9M - Allocated entirely toward teacher salary and benefit costs related to providing increased student instructional time during Fall 2020 when compared to Spring 2020.
- Elementary and Secondary School Emergency Relief (ESSER) Connectivity Grant - \$165K - Used to purchase internet services for about 300 low income students to enable remote learning as well as equipment to start an innovative school-based network providing long-term services.
- Reopening Schools Grant - \$1.5M - Used to purchase HEPA filters for school cafeterias, KN95 masks and other personal protective equipment, cleaning supplies, HVAC air filters and COVID testing.
- Connecting Colorado Students Grant - \$1.3M - Used to buy radio towers providing internet from all BVSD school buildings to neighborhoods with free, robust service to low income families and available to all students and staff with little long-term cost to the district.
- ESSER I Grant - \$1.5M - Used to purchase additional student and teacher Chromebooks and to support remote learning.
- ESSER II Grant - \$6.2M - The district applied this funding toward additional personal protective equipment, cleaning supplies, CO2 sensors, online learning programs, unemployment claims, extra nurses, and upgrades to HVAC systems.
- ESSER III Grant - \$14.0M - The district is allocating ESSER III toward differentiated funding for high support schools, with an emphasis on academic catch-up supports as well the addition of BU Link for additional online learning opportunities, COVID testing, and nurses.

The closeout of the 2020-21 fiscal year indicated reduced spending in several areas. This underspending was not surprising as normal operations were interrupted during the 2020-21 school year. School and department budgets had funds remaining (described as “carryover”) as projects and planned spending were not able to be implemented. Savings in personnel budgets occurred as hiring was challenging and some projects were not fully implemented. Additional revenue was also provided by the state legislature.

Funds remaining at the fiscal year end in excess of district reserves are identified as one-time resources and in accordance with board policy DB may only be spent on one-time uses 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.

Economic Conditions and Outlook (continued)

Analysis of 2021 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 selected directly from the Colorado Economic Forecast for 2021, presented on December 7, 2020. The entire report can be found at:

https://www.colorado.edu/business/sites/default/files/attached-files/2021_cbeo_book_lr_final.pdf

The unprecedented economic impacts of the COVID-19 pandemic has affected all aspects of the economy - some positively and some negatively. The breadth of impacts is too great to briefly describe, so it is important to follow the link above and review the full report for all the information contained within. The following excerpts provide an overview of the information particularly relevant to public education including employment, population, education and specific information for Boulder County.

The COVID-19 pandemic has caused a historic economic downturn in both Colorado and the nation, with record GDP and employment declines. While the economy has bounced back from the depths of the recession, much uncertainty remains around the pandemic and its recurring effects on the economy. Despite the downturn, a review of economic metrics reveals Colorado continues to outperform the nation in many areas; however, it has fallen behind in others. Real GDP declined 6.3% in Q2 2020 year-over-year, ranking Colorado fourth among the 50 states for the lowest decline, and the state's five-year compound annual growth rate (CAGR) ranks fifth, at 1.5%. Employment declined 4% year-over-year in October, ranking the state 16th overall, and the unemployment rate of 6.4% ranked the state 30th. Personal income grew 9.4% year-over-year in Q2 2020 in the state, ranking Colorado 36th in the nation. Likewise, per capita personal income grew 8.1%, ranking Colorado 40th. In 2019, the state's population added 67,000 people, ranking Colorado seventh for pace of growth. The labor force declined by 36,300 year-over-year, or 1.1%, in October 2020, ranking Colorado 25th for labor force growth. Reflecting both the young workforce and economic opportunity, Colorado's labor force participation ranked fifth-highest nationally, at 67.6% in October. Home values continued to appreciate, but at a slower rate, growing 3.7% in Q2 2020 year-over-year, ranking the state 35th.

While the economy has observed a healthy bounce back from the unprecedented lows in Q2 2020, the months ahead present large challenges, uncertainty, and many factors that could influence the direction of the recovery. A second wave of COVID-19 cases appears to be presenting itself as the U.S. heads into the winter season, again threatening hospital capacities and new government restrictions. Additional mandated lockdowns could present a blow to the already fragile economy. Restaurants that have managed to get by during the summer months due to outdoor seating could be severely impacted as the weather gets colder and indoor capacity remains muted. Other companies that have been surviving may not be able to withstand many more months of recessed demand.

Employment

Colorado has demonstratively been an employment growth state, recording 80 growth years and only eight years of job losses between 1940 and 2019. The COVID-19 pandemic in 2020, however, has brought nine consecutive years of job growth to an abrupt halt, impacting every industry in the state.

Most businesses in the economy are small businesses - 96.2% of wage and salary establishments have fewer than 50 employees (compared to 95.7% nationally). These small businesses represent 49% of jobs in Colorado (compared to 43.7% nationally).



Economic Conditions and Outlook (continued)

Analysis of 2021 Economic Forecast (continued)

Employment (continued)

After seven years of consecutive declines, the unemployment rate increased from 2.8% in 2017 to 3.2% in 2018. However, the labor market tightened in 2019, averaging 2.8% for the year. In 2020, the unemployment rate stood at 6.4% in October, ranking the state 30th, after falling from a record high 12.2% in April due to the pandemic. The unemployment rate is estimated to average 7.1% for 2020 and is projected to average 6.7% in 2021.

Population

COVID-19 will slow Colorado's population growth in the short run, with continued slowing births, increased deaths, and slowing migration. International migration contributes 20%-25% of Colorado's total net migration and it has all but come to a standstill. Population growth in 2020 is projected to slow to 55,000 from 67,000 in 2019. Growth is projected to continue to slow further to 53,000 in 2021 and then return to pre-COVID-19 levels by 2024. Through 2025, the forecast is for natural increase to remain in the low-20,000s and net migration to remain in the mid-40,000s to the low-50,000s. Growth is forecast to remain fairly strong from 2025-2030, driven by the retirements of baby boomers and the need for replacement workers. After 2030, population growth is expected to slow due to a slowing economy, continued slowing birth rates, an aging population, slowing labor force growth, and slowing international immigration. Although Colorado's population growth is forecast to slow over the next few decades, it is projected to continue to outpace the nation, growing at roughly twice the national rate. Colorado is forecast to increase from 1.7% of the U.S. population in 2019 to 2% by 2050.

The largest population growth by county continues to be along the Front Range. Between 2020 and 2030, the state's population is projected to increase by 743,000, with 87% of this increase, or 644,000 people, projected for the Front Range and 370,000 for the Denver Metro area. The North Front Range is expected to observe the fastest growth, at an annual average of 2%, or 149,000 people. The 2050 forecast for the state is 7.9 million, with 6.6 million along the Front Range, or 84% of the total population.

Education

The economic crash brought on by the pandemic in the spring of 2020 necessitated massive cuts to all aspects of state government. Since K-12 public education makes up about 36% of state general fund spending, the cut to K-12 education was a significant \$611 million. This more than doubled the Budget Stabilization factor, or the amount cut from the School Finance Act formula from \$572.4 million to \$1.17 billion. This is a 4.8% year-over-year reduction in per pupil funding, or about \$411 per pupil. While this may seem like a relatively small percentage of a reduction, all the expectations to deliver educational services in a safe and welcoming environment remained in place.

Undoubtedly, the \$500 million in CARES Act funds that Governor Polis distributed to school districts created short-term funding to allow districts to purchase technology devices, increase learning opportunities for students, and provide personal protective equipment, cleaning supplies, and additional cleaning staff to provide a safe and productive learning environment. The challenge is that these non-recurring Coronavirus Relief Fund resources must be used by December 30, 2020, which limits their usefulness for the continued expenditures related to the pandemic such as increased utility costs for improved air circulation, deep cleaning of facilities, substitute teachers, and addressing student learning deficiencies.

Economic Conditions and Outlook (continued)

Analysis of 2021 Economic Forecast (continued)

Education (continued)

The outlook for the 2021-22 fiscal year has improved dramatically from June. Enrollment may continue to be subdued with uncertainties regarding vaccine availability, choices around homeschooling, and overall comfort level with sending children to school. Despite the uncertainties, the projected enrollment decline is very slight from the current year of approximately 1,000 students. Governor Polis' 2021-22 budget proposal, as released on November 2, restores K-12 funding back to 2019-20 levels, with increases for inflation. This proposal totals a funding restoration of \$811 million and brings the budget stabilization factor back to the amount in 2019-20 of \$572.4 million, translating into an average of \$492 per pupil more than 2019-20 funding, or a 5.8% increase. While the funding outlook remains positive for the time being, the upcoming FY21 state revenue forecasts in December 2020 and March 2021 will determine where the legislature is able to set the budget for K-12 education in 2021-22.

The summary 2021 forecast for Colorado, found on page 143 of the document states:

- Colorado will likely fall out of the top 10 states for employment growth in 2020 and 2021 given the service sector impact.
- Employment growth is projected in nine of the 11 industries in 2021.
- Changing consumer preferences, from housing to shopping, will continue to have disparate impacts on Colorado communities.
- Work-from-home behaviors will impact commercial real estate, transportation, retail sales, and workplace dynamics
- Population in 2021 will grow by the lowest number since 2003. The state will still add an estimated 53,300 people, with just 35,100 coming from net in-migration according to the State Demography Office.

Boulder County

Boulder County's economy is fueled by businesses in diverse industries, a highly educated workforce, visionary entrepreneurs, global industry leaders, a desirable quality of life, a world-class research university, and several national research labs. The county often outperforms the state and national economies in areas such as job growth, educational attainment, capital investment, and commercial real estate absorption.

The unprecedented COVID-19 global public health emergency affected individuals, businesses, and institutions throughout Boulder County in 2020. Coordinated efforts by county and city officials, community and business leaders, institutions, and nonprofit organizations to provide information, guidance, technical assistance, and financial support continue to help individuals and businesses address and adapt to the impacts of COVID-19. While the extent and duration of the pandemic and economic disruption are not yet clear, Boulder County's underlying economic strengths, robust pre-COVID economy, and collaborative environment will aid in its economic recovery.

Prior to the COVID-19 pandemic, Boulder County continued to post low unemployment rates and solid employment gains. After the coronavirus outbreak, the unemployment rate increased from 2.4% in February 2020 to 9.7% in April 2020. In September 2020, the Boulder County unemployment rate was 5.3% (not seasonally adjusted) compared to state unemployment of 6.2% and a national rate of 7.7% (not seasonally adjusted). Between September 2019 and September 2020, Boulder County employment decreased 7.8%, representing a loss of 15,700 jobs.



Economic Conditions and Outlook (continued)

Analysis of 2021 Economic Forecast (continued)

Boulder County (continued)

The area's large concentration of jobs in sectors with higher-than-average wages contributes to above-average incomes for area residents. Census Bureau data show the 2019 median household income for Boulder County residents was \$88,535, compared to \$77,127 for Colorado residents and \$65,712 for U.S. residents.

The Boulder County economy continues to benefit from a high concentration of companies and employment in key industry sectors 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 startups and early-stage companies in these industries are based in Boulder County.

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 2021-22 fiscal year, the following data and preliminary estimates are being utilized during the initial planning phase of budget development. As always, the board's adoption of a balanced budget will be guided by available funding, policy requirements, and student needs.

- Inflation - Denver-Aurora-Lakewood Core Consumer Price Index (CPI)
 - September Legislative Council Staff projection: 1.7%
 - Governor's 2021-22 budget proposal: 2.5%
 - December Legislative Council Staff projection: 2.0%
 - 2020 US Bureau of Labor Statistics final: 2.0%
- Employee compensation and contract adjustments
 - Longevity, salary schedule movement, working conditions
 - 3.0% employee salary cost of living adjustment (COLA) at CPI
 - Health/Dental Benefits: Up to 4.0% rate increase and/or plan adjustments
- Student population
 - 2019-20 - 162 decline
 - 2020-21 - 1,621 decline
 - 2021-22 - 275 increase / 1,508 3-year decline
- Staffing adjustments
 - Declining enrollment changes - maintain staffing ratios
 - Restore 2020-21 1x classroom staffing
 - Remote synchronous learning staffing
 - 1X staffing to address the short-term student decline
- Budget Stabilization Factor reduction (improvement)
 - Statewide total Budget Stabilization Factor: \$572.4M
 - Incremental statewide reduction: \$601.1M
 - Incremental BVSD reduction: \$20.2M (compared to 2020-21)
 - BVSD total Budget Stabilization Factor: \$19.M

Economic Conditions and Outlook (continued)

Analysis of 2021 Economic Forecast (continued)

Assumptions and Estimates (continued)

- Contractual price escalations and operational expenditures
- Implementation of updated strategic initiatives
- Remediation for impacted student learning in 2020-21
- Reserves for continuing COVID-19 related impacts
- Federal funding for continuing COVID-19 impacts

Projected Funding for 22-23

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, decreased during the pandemic, however the District is expecting to gain back some of the students which may have transferred to private or home schooling. 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.

	PROJECTED BUDGET 2022-23	PROJECTED BUDGET 2023-24	PROJECTED BUDGET 2024-25
All Funds Summary			
Beginning Balance	\$ 160,288,162	\$ 140,922,711	\$ 129,243,579
Revenues	580,933,583	597,574,982	608,863,552
Transfers In	53,819,189	56,088,227	57,077,623
Total Resources	795,040,933	794,585,920	795,184,754
Expenditures	600,299,033	609,254,115	608,764,446
Emergency Reserves	47,294,610	46,350,797	44,779,561
Transfers Out	53,819,189	56,088,227	57,077,623
Total Uses	701,412,832	711,693,138	710,621,630
Ending Balance	\$ 93,628,102	\$ 82,892,782	\$ 84,563,124

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.



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 2021-22 is \$8,834 (slightly rounded). This PPR is 11.9 percent more than what was budgeted in 2020-21. Total program funding, defined by the SFA, is projected to be \$260.0M, an increase of \$20.0M from the BVSD 2020-21 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 (21-22 budgeted)

Per Pupil Revenue:	(PPR)	\$8,834
Funded Pupil Count:	x(FPC)	29,440

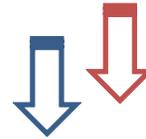
School Finance Act Funding: \$260,069,426

Opportunity Cost in Dollars of 100 Fewer Students

Per Pupil Revenue:	(PPR)	\$8,834
Funded Pupil Count:	x(FPC)	(100)

School Finance Act Funding: (\$883,400)

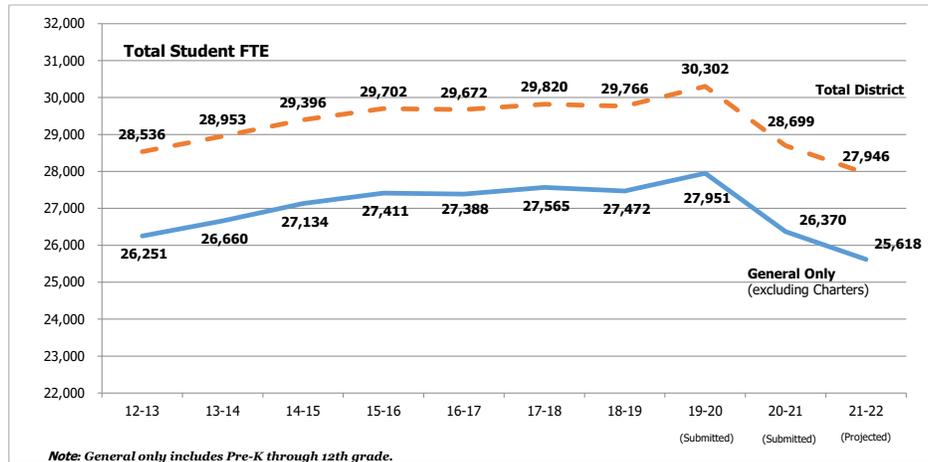
**Fewer Students =
Fewer Dollars**



*Calculations may not be exact due to rounding

Enrollment FTE Projections

The 2021-22 enrollment FTE projections reflect a decrease of total student enrollment. The following four charts show the historical change in BVSD enrollment.



The 5-year projection below adds to the 2022-23 projection. More detail explanation for these trends is provided in the Information Section of this book.

Boulder Valley School District - 5 Year Projection

<i>Current</i>	<i>Projected</i>				
<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
28,087	27,880	27,831	27,628	27,349	27,110
	-0.7%	-0.2%	-0.7%	-1.0%	-0.9%

District-Wide Enrollment

The total number of BVSD students in the fall of 2021 shows an estimated decrease of 320.0 students compared to the October 1, 2021, enrollment, or 596 fewer than the Adopted budget. For the funded pupil count, preschool through twelfth grade students who are part-time, based upon a student's attendance and academic schedule, are counted as 0.50 FTE.

	2020-21 Submitted	2021-22 Adopted Budget	2021-22 Revised Budget	COMPARISONS	
				2020-21 Submitted to 2021-22 Revised	2021-22 Adopted to 2021-22 Revised
Total Enrollment (Heads)	29,096.0	29,372.0	28,776.0	-320.0 / -1.10%	-596.0 / -2.03%
Total Student Full Time Equivalent (FTE)	28,699.0	28,978.5	27,946.0	-753.0 / -2.62%	-1,032.5 / -3.56%
Add'l FTE due to averaging	1,711.2	609.6	1,493.6		
Total Funded Pupil Count (FTE)*	30,410.2	29,588.1	29,439.6	-970.6 / -3.19%	-148.5 / -0.50%

* If the Total Funded Pupil Count FTE exceeds the Total Student Full Time Equivalent, the district is averaging due to decline.



District-Wide Student FTE

Examination of enrollment reveals that K-12 General Operating Fund in-person student FTE decreased by 1,094.5, while online FTE increased by 81.5; the K-12 Charter School FTE increased by 4.0 FTE; special education and the Colorado Preschool Program FTE decreased by 23.5. Note the change to Total Funded Pupil Count includes the state benefit of averaging pupil enrollment for funding purposes.

	2020-21 Submitted	2021-22 Adopted Budget	2021-22 Revised Budget	COMPARISONS	
				2020-21 Submitted to 2021-22 Revised	2021-22 Adopted to 2021-22 Revised
K-12 General FTE	25,921.0	25,989.5	24,895.0	-1,026.0 / -3.96%	-1,094.5 / -4.21%
K-12 Charter FTE*	2,329.0	2,324.0	2,328.0	-1.0 / -0.04%	4.0 / 0.17%
Preschool FTE	378.0	378.0	354.5	-23.5 / -6.22%	-23.5 / -6.22%
Online FTE	71.0	287.0	368.50	297.5 / 419.01%	81.5 / 28.40%
Total Student Full Time Equivalent	28,699.0	28,978.5	27,946.0	-753.0 / -2.62%	-1,032.5 / -3.56%
Add'l FTE due to Averaging	1,711.2	609.6	1,493.6		
Total Funded Pupil Count	30,410.2	29,588.1	29,439.6	-970.6 / -3.19%	-148.5 / -0.50%

*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. The preschool district-wide enrollment table below shows 435 Colorado Preschool Program (CPP) students, 228 special education students projected, and 195 Tuition students.

	2020-21 Submitted	2021-22 Adopted Budget	2021-22 Revised Budget	COMPARISONS	
				2020-21 Submitted to 2021-22 Revised	2021-22 Adopted to 2021-22 Revised
Colorado Preschool Program	441.0	441.0	435.0	-6.0 / -1.36%	-6.0 / -1.36%
Special Education	266.0	266.0	228.0	-38.0 / -14.29%	-38.0 / -14.29%
Not-eligible for funding	1.0	0.0	10.0	9.0 / 900.00%	10.0 / 0.00%
Tuition	87.0	231.0	195.0	108.0 / 124.14%	-36.0 / -15.58%
Total PK Enrollment	795.0	938.0	868.0	73.0 / 9.18%	-70.0 / -7.46%

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.

Operating dollars are structured 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

30 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)
 56 Total Schools

Athletic Fields

13 Artificial Turf Fields

Programs and Administration Buildings

1 Technical Education Center
 1 Education Center
 1 Culinary 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	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
CDE Preschool-12 Student Membership	31,247	31,189	31,282	31,169	31,000	29,240	29,011
Funded Membership	30,875	30,837	30,985	30,880	30,718	29,096	28,776
Student Membership Not Funded	372	352	297	289	282	144	235
English Language Learners	3,129	3,021	3,012	2,757	2,806	2,302	2,034
ELL % of Funded Membership	10.1%	9.8%	9.7%	8.9%	9.1%	7.9%	7.1%
Free/Reduced Lunch Status	6,836	6,487	5,993	6,516	6,280	5,715	5,828
FRL Statuts % of Funded Membership	22.1%	21.0%	19.3%	21.1%	20.5%	19.6%	20.3%
Talented & Gifted	4,629	4,614	4,280	4,022	4,452	4,280	4,182
TAG % of Funded Membership	15.0%	15.0%	13.8%	13.0%	14.5%	14.7%	14.5%
Out of District	2,488	2,516	2,501	2,472	2,358	2,359	2,316
OOD Students % of Funded Membership	8.1%	8.2%	8.1%	8.0%	7.7%	8.1%	8.0%
Special Education	3,152	3,345	3,508	3,695	3,761	3,623	3,417
SpEd Students % of Funded Membership	10.2%	10.8%	11.3%	12.0%	12.2%	12.5%	11.9%

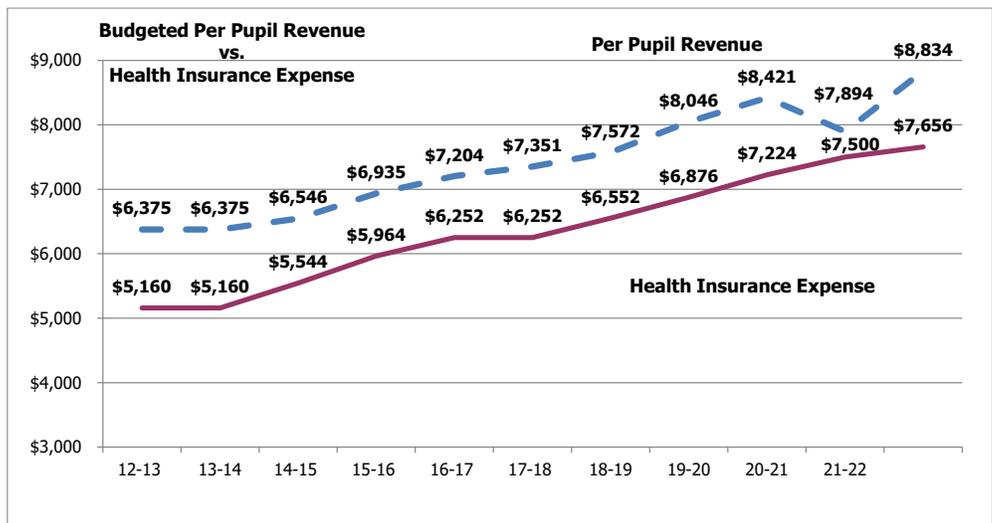
Employee Compensation

Education is a profession that relies on people – teachers and support personnel. Personnel costs (salaries and benefits) account for \$308.7M, the majority 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 2012-13, costs have

grown 48.4 percent, averaging 4.8 percent per year on an annualized basis, while per pupil revenue has only increased 37.5 percent (3.8 percent per year) over the same time period. Employee benefits have also been reduced to mitigate cost increases.

In an effort to further contain 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 estimated number of 2021-22 budgeted full-time employees in BVSD in all funds, including Charters, is 3,872.950. This is an increase of approximately 1.9 percent from the 2020-21 fiscal year. The General Operating Fund will slightly increase FTE to maintain staffing resources.

	2017-18	2018-19	2019-20	2020-21	2021-22
Classroom Teachers	1765.219	1750.38	1784.628	1759.346	1721.242
Other Teachers	162.749	184.157	189.258	183.084	199.255
Psychologists/Social Workers/OT/PT/Nurses	125.768	126.423	124.499	130.595	140.087
Admin/Principals	164.149	165.709	168.459	172.959	173.056
Professional Support	120.6475	132.9755	130.576	132.476	155.375
Technical Support	52.813	53.837	53.837	54.837	57.827
Paraeducators/Liaisons/Monitors	551.399	557.402	565.409	564.793	609.229
Office/Administrative Support	246.869	253.754	251.473	246.026	238.768
Trades and Services	556.146	554.730	555.745	555.726	578.111
TOTAL FTE:	3,745.759	3,779.368	3,823.885	3,799.842	3,872.950

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 2021-22 budget include: employee compensation, additional student-centric resources to address student needs in the areas of school safety, social-emotional support, curriculum materials and a significant \$17.4M investment committed over three years to differentiated funding to close the achievement and opportunity gaps and disproportionality. With this, there are still 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 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 the district's strategic plan.

BVSD began the budget process with the development of a calendar as presented to the Board of Education on December 08, 2020. The calendar outlines the following steps:

Governor Polis' November 1 proposed budget for K-12 public education in 2021-22 included funding adjustments for a slight state-wide Pre-K12 enrollment decline, inflation at 2.0 percent, and a reduction to the Budget Stabilization Factor of \$601.0M. The net projected PPR increase for BVSD was \$897, or 11.3 percent. While this increase is significant, this restoration of funding is following the significant funding cut noted in the Fiscal Analysis of 2020-21. 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.

With the improving 2020-21 economic outlook and the state's 2020-21 supplemental budget process, the governor's budget request was updated to address changes in state-wide student counts and local revenue sources. These changes reduced the investment needed to reduce the Budget Stabilization Factor to the proposed level. This was largely due to the reduction of students in public schools as a result of the COVID-19 pandemic.

Budget Development Process (continued)

At the time of the production of the June Adopted budget, the Budget Stabilization Factor reduction to statewide total program funding as calculated in the SFA remains at \$572.4M, or 6.8 percent. For BVSD, this negative factor equates to \$19.3M in annual lost state revenues, as calculated through the SFA. Typically, the legislature has completed its 120 day session by early May. In 2021, the session was delayed a month and is scheduled to end on June 12. Although the School Finance Act has not been adopted, all indications point to the funding being adopted as proposed, with the potential for a slight increase in funding that can be addressed in the revised budget process if necessary.

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.

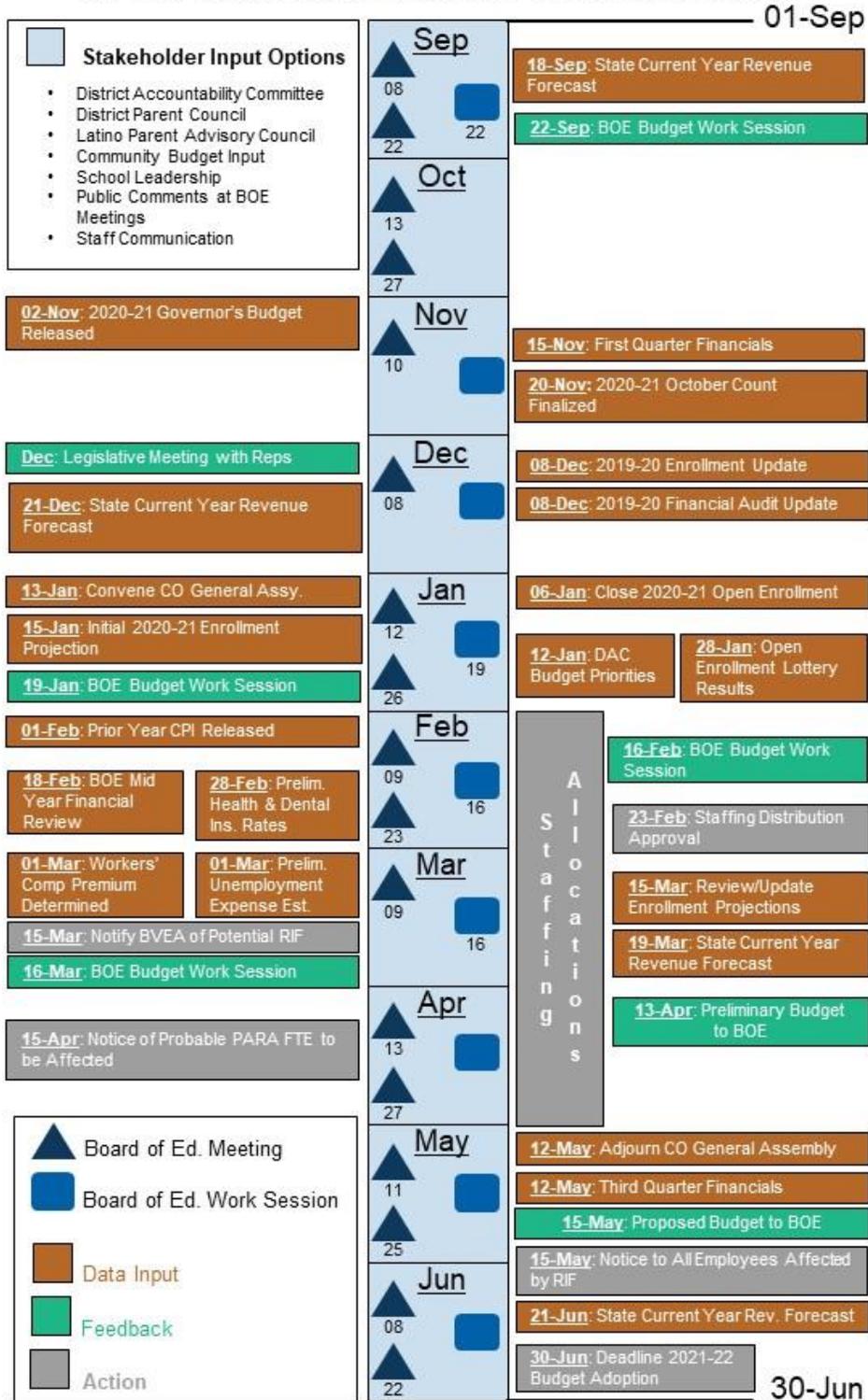
The budget development process is outlined below:

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.

The following chart summarizes 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 become available in a parallel timeline to the previously mentioned milestones with variations driven largely by the legislative process.

Budget Development Process (continued)

2021-22 Budget Development Process Milestones





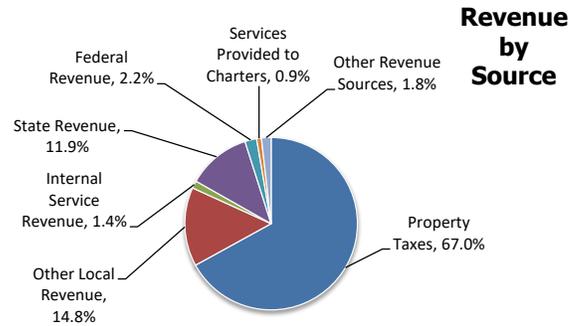
All Funds

Appropriation 2021-22

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).

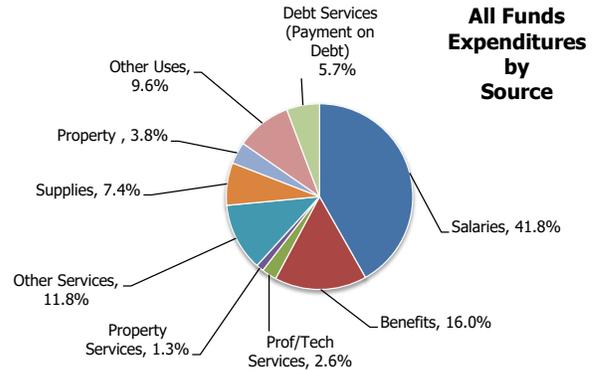
Revenue Sources by Object

Property Taxes	\$	391,932,682
Other Local Revenue		86,674,299
Internal Service		7,964,744
State Revenue		69,590,698
Federal Revenue		12,965,302
Services Provided to		5,502,498
Other Revenue		10,362,000
Total Revenue	\$	585,192,223



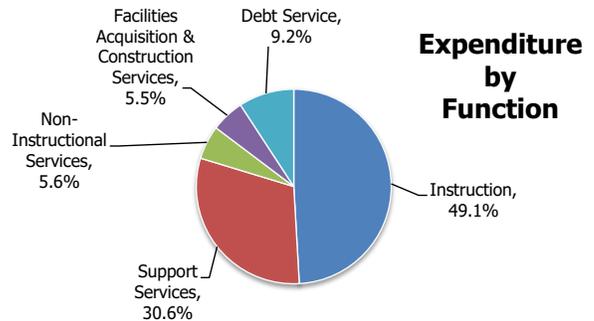
Expenditures by Object

Salaries	\$	263,462,137
Benefits		101,363,874
Prof/Tech Services		16,767,093
Property Services		8,142,684
Other Services		74,768,390
Supplies		47,113,527
Property		24,344,885
Other Uses		61,095,297
Debt Services (Payment on Debt)		36,307,993
Total Expenditures	\$	633,365,880



Expenditures by Function

Instruction	\$	311,265,967
Support Services		193,814,402
Non-Instructional Services		35,366,137
Facilities Acquisition & Construction Services		34,824,067
Debt Service		58,095,307
Total	\$	633,365,880



All Funds (continued)

Appropriation 2021-22 (continued)

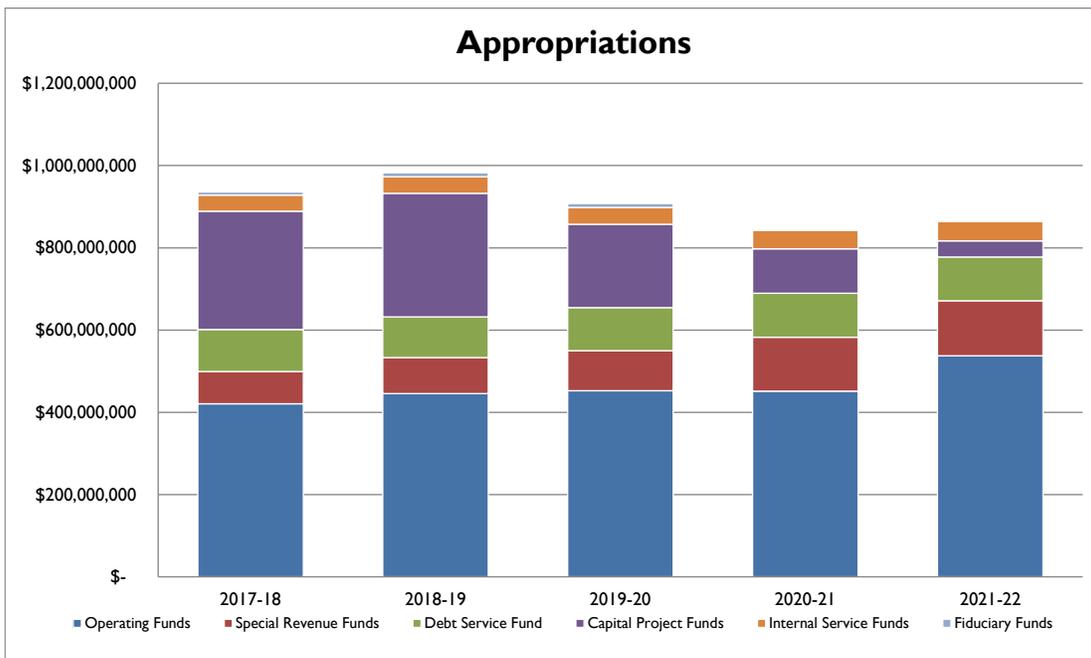
<u>Fund</u>	<u>Expenditures</u>	<u>Reserves</u>	<u>Transfers Out</u>	<u>Ending Balance</u>	<u>2021-22 Appropriation</u>
<u>Operating Funds</u>					
General Operating Fund	\$ 322,373,487	\$ 34,590,804	\$ 63,954,977	\$ 11,220,710	\$ 432,139,978
Charter Schools	31,286,139	913,406	-	9,179,228	41,378,773
PERA On-Behalf	16,000,000	-	-	-	16,000,000
Differentiated School Support Fund	3,287,625	98,629	-	12,427,746	15,814,000
Technology Fund	4,313,252	129,398	-	679,556	5,122,206
Athletics Fund	3,350,156	99,285	-	-	3,449,441
Preschool Fund	7,659,230	354,777	51,469	-	8,065,476
Risk Management Fund	5,366,210	2,894,967	-	-	8,261,177
Community Schools Fund	6,019,516	180,585	165,500	1,135,267	7,500,868
Operating Funds Sub-Total	\$ 399,655,615	\$ 39,261,851	\$ 64,171,946	\$ 34,642,507	\$ 537,731,919
<u>Special Revenue Funds</u>					
Food Services Fund	\$ 13,187,300	\$ 71,175	\$ -	\$ 588,785	\$ 13,847,260
Governmental Grants Fund	33,800,000	-	-	-	33,800,000
Transportation Fund	16,785,845	1,173,839	-	-	17,959,684
Operations & Technology Fund	37,591,810	940,046	-	13,034,899	51,566,755
Student Activities Fund	10,800,000	300,000	-	5,163,944	16,263,944
Special Revenue Funds Sub-Total	\$ 112,164,955	\$ 2,485,060	\$ -	\$ 18,787,628	\$ 133,437,643
<u>Debt Service Fund</u>					
Bond Redemption Fund	\$ 57,075,150	\$ -	\$ -	\$ 49,698,078	\$ 106,773,228
Debt Service Fund Sub-Total	\$ 57,075,150	\$ -	\$ -	\$ 49,698,078	\$ 106,773,228
<u>Capital Project Funds</u>					
2014 Building Fund	\$ 17,975,544	\$ -	\$ -	\$ 11,954,917	\$ 29,930,461
Capital Reserve Fund	7,662,973	1,528,586	-	-	9,191,559
Capital Project Funds Sub-Total	\$ 25,638,517	\$ 1,528,586	\$ -	\$ 11,954,917	\$ 39,122,020
<u>Internal Service Funds</u>					
Health Insurance Fund	\$ 35,779,633	\$ 6,533,152	\$ -	\$ -	\$ 42,312,785
Dental Insurance Fund	2,707,010	1,416,377	-	-	4,123,387
Internal Service Funds Sub-Total	\$ 38,486,643	\$ 7,949,529	\$ -	\$ -	\$ 46,436,172
<u>Fiduciary Funds</u>					
Private Purpose Trust Fund	\$ 35,000	\$ -	\$ -	\$ 1,319,363	\$ 1,354,363
Front Range BOCES Custodial Fund	310,000	327,720	-	-	637,720
Fiduciary Funds Sub-Total	\$ 345,000	\$ 327,720	\$ -	\$ 1,319,363	\$ 1,992,083
GRAND TOTAL:	\$ 633,365,880	\$ 51,552,746	\$ 64,171,946	\$ 116,402,493	\$ 865,493,065



All Funds (continued)

Five Year Appropriations by Fund Type

Fund Type	2017-18	2018-19	2019-20	2020-21	2021-22
Operating Funds	\$ 420,853,119	\$ 445,632,333	\$ 452,872,556	\$ 451,835,307	\$ 537,731,919
Special Revenue Funds	78,560,702	87,397,661	96,958,020	130,858,789	133,437,643
Debt Service Fund	102,270,865	99,277,243	104,972,642	106,865,855	106,773,228
Capital Project Funds	287,523,003	300,068,957	202,529,148	108,293,868	39,122,020
Internal Service Funds	39,144,200	40,265,264	40,971,615	44,823,637	46,436,172
Fiduciary Funds	7,575,627	9,575,091	9,630,091	1,973,627	1,992,083
Total	\$935,927,516	\$982,216,549	\$907,934,072	\$844,651,083	\$865,493,065



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.

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADOPTED BUDGET	2021-22 REVISED BUDGET	Change from 2021-22 Adopted to 2021-22 Revised
Beginning Balance	\$ 393,090,340	\$ 270,510,859	\$ 337,800,409	\$ 257,621,601	\$ 187,464,176	\$ 211,128,896	\$ 23,664,720
Revenues	493,236,865	681,841,892	540,387,024	540,966,470	566,496,601	585,192,223	18,695,621
Transfers In	47,420,020	51,776,943	53,472,605	45,392,882	65,172,976	69,171,946	3,998,970
Total Resources	933,747,225	1,004,129,694	931,660,038	843,980,953	819,133,754	865,493,065	46,359,312
Expenditures	615,816,345	614,515,337	620,565,831	587,459,174	607,858,886	633,365,880	25,506,994
Emergency Reserves	-	-	-	-	50,098,444	51,552,745	1,454,301
Transfers Out	47,420,020	51,776,943	53,472,605	45,392,882	65,172,976	69,171,946	3,998,970
Total Uses	663,236,365	666,292,280	674,038,436	632,852,056	723,130,306	754,090,572	30,960,265
Ending Balance	\$ 270,510,860	\$ 337,837,414	\$ 257,621,602	\$ 211,128,896	\$ 96,003,447	\$ 111,402,493	\$ 15,399,046

All Funds Overview

General Operating Fund

The General Operating Fund is the core operating fund of the district and accounts for the majority of all instructional and operational expenditures of the district. Included in this fund are categorical programs (e.g., special education, gifted and talented education, career and technical education, and E.L.P.A. (English Language Proficiency Act). A major source of funding to the General Operating Fund is received through the state's School Finance Act, established by the state legislature, which identifies a per pupil funding amount, and the number of full-time students enrolled in a district to determine the amount of total funding. This Fund is developed so that the total of annual ongoing expenditures and transfers does not exceed annual revenues and contains an ending fund balance that complies with state statute and district policy.



Differentiated School Support Fund

The Differentiated School Support Fund was created in FY22 and is used to track spending of resources allocated to schools as part of the district's Strategic Plan. Through a tiered system of school requirements, supports, and accountability metrics which drive the allocation of resources, the goal is to help close the opportunity and achievement gap in the District. A weighted and differentiated funding model was implemented to distribute resources to schools identified with levels of Flexible, Targeted, and High support needs. The table below outlines the differentiated levels and per pupil tiered approach to funding:

- Flexible (Base Amount) / Targeted (x2) / High (x10)
 - All Students - \$50 / \$100 / \$500
 - Special Education - \$50 / \$100 / \$500
 - Free and Reduced Lunch - \$75 / \$150 / \$750
 - English Language Development - \$50 / \$100 / \$500

PERA On-Behalf Fund

As a component of Senate Bill 18-200, the state is required to make a direct on-behalf payment of \$225.0M 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.

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. This fund includes activity related to 1:Web and the Cart:Web Program. The current year allocation includes purchases for Chromebooks to support K:4 students. Estimated carryover amounts are for projects that span multiple years. Current year funding includes revenues from the Federal E-Rate reimbursement program, Fiber leases, the LiveWire Program, 1:Web Program and Cart: Web. Timing of equipment purchases affect the carryover balance in this fund.



All Funds Overview (continued)

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 19 elementary schools and the Mapleton Early Childhood Center. The program has a nine month schedule. 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.

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 community use fees for operational expenses. The fund provides the following programs:

- 1) School Age Program
- 2) Community Use
- 3) Lifelong Learning
- 4) Community Connections: A Student Resource Guide
- 5) Preschool Enrichment
- 6) Early Connections – Infant/Toddler 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.

All Funds Overview (continued)

Food Services Fund

The Food Services Program serves approximately 16,000 meals per day using the new culinary center to serve 52 schools, Head Start Programs and two schools outside of the school district. The program is primarily dependent on Food Service revenue from 170 serving days.

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.

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 \$576.5M 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.



All Funds Overview (continued)

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.

Front Range BOCES Fund

The Front Range BOCES Fund is a custodial fund to account for activities of the Front Range BOCES. The district has an intergovernmental agreement, under which the district processes contributions and non-personnel expenditures of the Front Range BOCES. The district is acting only in a fiduciary (custodial) capacity on behalf of the Front Range BOCES.

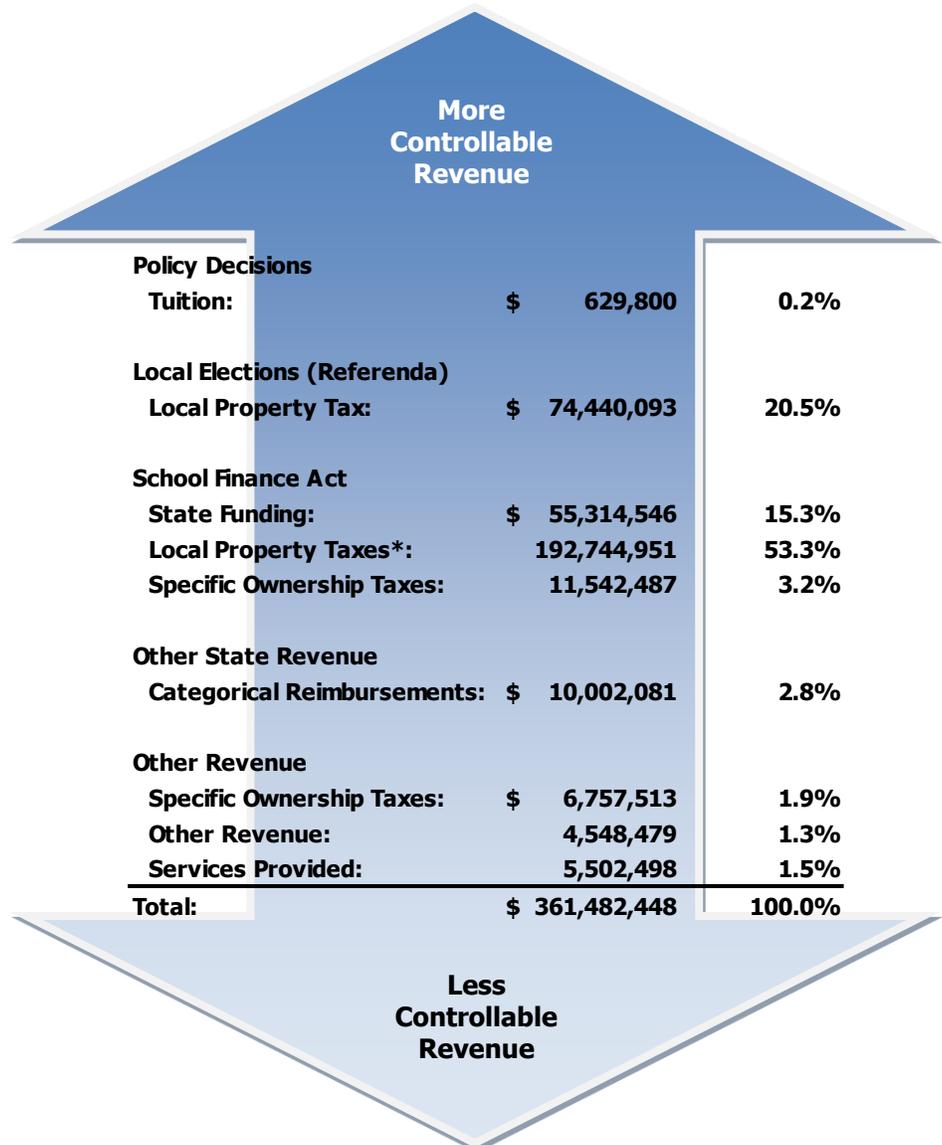
General Operating Fund

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 20.5 percent of the district's 2021-22 budgeted revenue. The board can only recommend placing a referendum on the ballot.
- The Colorado legislature determines BVSD's revenue from the SFA. BVSD voters have some control over who their state representatives are and how they vote on education issues. This less controllable revenue, combined with categorical reimbursements, totals 74.6 percent of BVSD's 2021-22 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 4.7 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 2021-22 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

2021-22 Total Resources: \$431.9M

- \$43.3M increase in revenue from the 2020-21 Revised Budget is comprised of:
 - An increase in the beginning balance.
 - An increase in School Finance Act revenue that is the result of a per-pupil revenue increasing based on decreasing the budget stabilization factor and funding of COLA in the base.
 - Slight decrease in Mill Levy Property Tax revenue that is indexed at 25.0 percent of School Finance Act funding as this is calculated on Total Program which is before the budget stabilization factor is applied due to lower student enrollment.
 - An increase of one-time indirect cost revenue from grant fund.
 - Removal of one-time revenue budget increase in Property Tax Credit and Abatements.
 - A change in the ELPA categorical funding to recognize part of the revenue now being built within the School Finance Act.
 - A slight increase in state categorical funding.
 - Removal of prior year READ Act revenue which had been deferred.
 - An increase in revenue from Services Provided to Charters.

2021-22 Total Expenditures: \$322.4M

- \$18.1M increase in expenditures from the 2020-21 Revised Budget is comprised of:
 - Total compensation increase related to 3 percent COLA, step increases based, health and PERA rate benefit increases. Additional staff FTE for formula adjustments for classroom teacher, Art/Music/PE teachers, and paraeducators. Additional high school counselors and high school Social Worker and Psychologist FTE also included in ongoing.
 - Ongoing Middle Level Teacher FTE for response for planning time and school support and security in Security and Mental Health operation.
 - The removal of 2020-21 one-time expenditures.
 - Ongoing expenditure increase for utilities, ERP and other Information Technology support, career and technical education program expansion, concurrent enrollment tuition support, curriculum materials and other fees, contracts and services.
 - One-time expenditures for standard carryover such as textbook and materials, school resource allocation, Medicaid, board travel and tuition reimbursement.
 - One-time special department request carryover including professional development, student remediation, summer learning support, UVA support, recruiting, board election budget, health services, information technology and environmental support.
 - One-time expenditures for curriculum materials, continue unit development and product completion, targeted intervention resources, student and staff Title IX training, equal school day transition support, career and technical education program development, utilities due to increased air handling, three year software uses pilot, communication support, set up for new security staff, and other fees, contracts and services.

2021-22 Total Reserves: \$34.6M

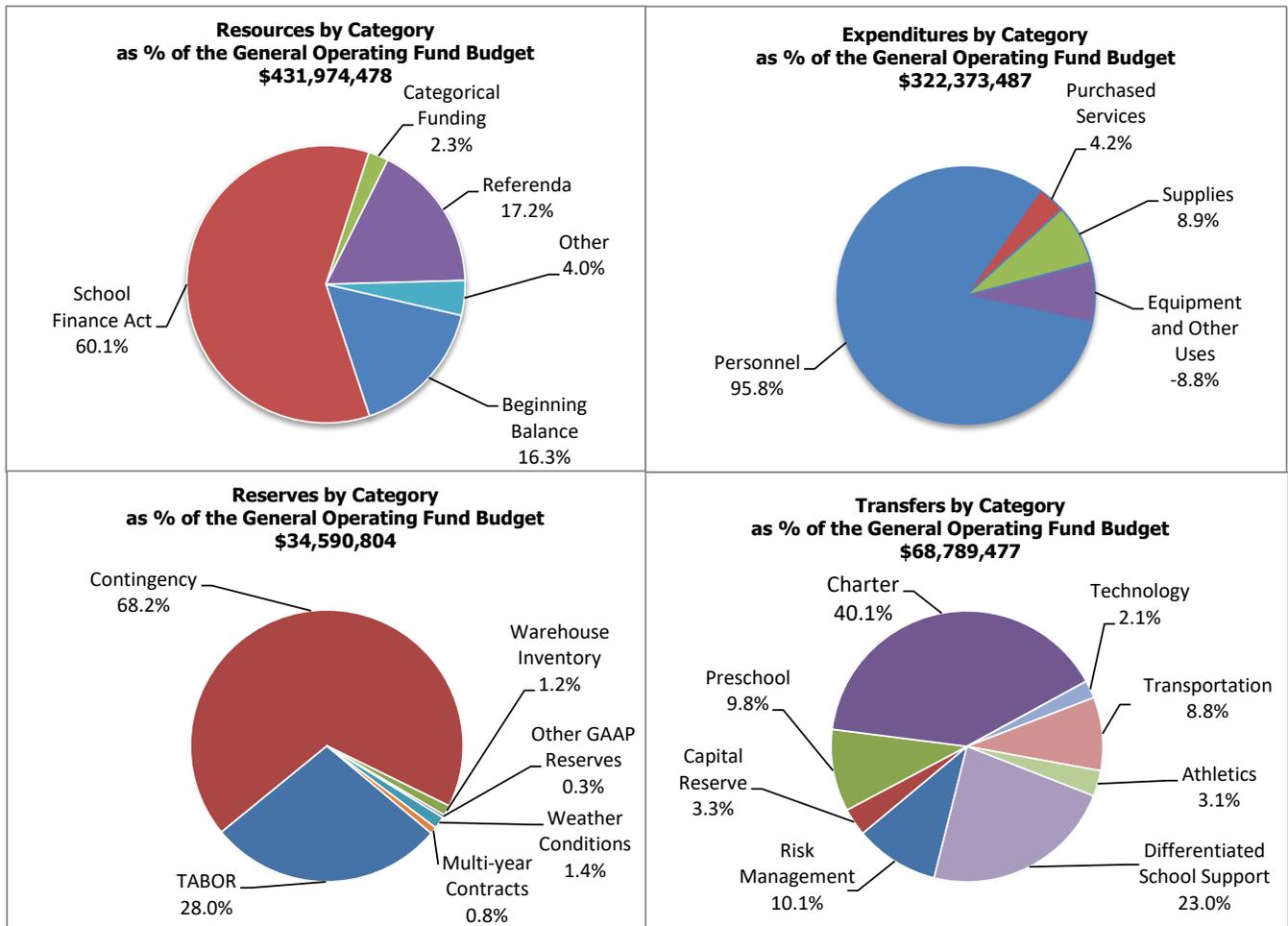
- \$1.5M net increase in Reserves from the 2020-21 Revised Budget is comprised of:
 - An overall increase in expenditures will result in an increase of required TABOR and contingency reserves.
 - An increase in the multi-year funding contract reserve to align with contract.

General Operating Fund (continued)

Summary of Assumptions (continued)

2021-22 Total Transfers: \$68.8M

- \$17.8M net increase in Transfers from General Operating Fund from the 2020-21 Revised Budget is comprised of:
 - Removal of any one-time 2019-20 transfer due to COVID and virtual learning.
 - Increase of ongoing transfers to funds related to 3 percent COLA, step increases, and health and PERA rate benefit increases.
 - Increase to the Risk Management Fund both ongoing and one-time, including support for impact due to the Marshall Fire.
 - Increase to Capital Reserve Fund ongoing.
 - Removal of the transfer to Food Services.
 - Flat increase to the Transportation Fund.
 - One-time increase to the Differentiated School Support Fund.
 - Increase one-time in Technology Fund to fund a 5th grade 1:WEB program rollout.
 - Increase ongoing transfer to Charter Fund per negotiated contracts with charter schools to reflect increase in Per Pupil Revenue.



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



General Operating Fund (continued)

Stretching Your BVSD Dollar

	17-18 REVISED BUDGET	18-19 REVISED BUDGET	19-20 REVISED BUDGET	20-21 REVISED BUDGET	21-22 REVISED BUDGET	% of Total
INSTRUCTION	\$205,555,871	\$211,496,156	\$225,838,325	\$216,962,979	\$232,556,053	72.14%
Regular Education	154,725,678	158,925,869	171,272,159	161,218,548	174,484,946	54.13%
Special Education	37,261,529	39,653,672	41,394,684	42,762,928	44,019,371	13.65%
Career and Technical Education	3,226,489	2,560,998	2,555,446	2,564,756	3,219,271	1.00%
Cocurricular Education and Athletics	1,257,399	1,202,069	1,271,553	1,135,066	1,157,232	0.36%
Culturally and Linguistically Diverse Education	7,377,748	7,416,604	7,870,911	7,648,930	7,967,349	2.47%
Talented and Gifted Education	1,707,028	1,736,944	1,473,572	1,632,751	1,707,884	0.53%
INSTRUCTIONAL SUPPORT	\$27,180,451	\$29,759,014	\$32,745,265	\$32,496,629	\$32,601,655	10.12%
Student Services	14,375,905	15,723,501	17,026,660	17,143,524	17,977,287	5.58%
Instructional Staff Support	12,804,546	14,035,513	15,718,605	15,353,105	14,624,368	4.54%
SCHOOL ADMINISTRATION AND OPERATIONS	\$37,963,096	\$41,901,853	\$38,992,701	\$33,070,685	\$34,427,145	10.68%
School Administration	22,930,943	23,861,869	24,299,734	25,999,515	27,522,473	8.54%
Operations and Maintenance	15,032,153	18,039,984	14,692,967	7,071,170	6,904,672	2.14%
DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS	\$17,823,652	\$18,278,107	\$20,179,956	\$21,739,121	\$22,788,634	7.06%
General Administration	4,446,927	4,607,932	4,750,317	4,428,539	4,509,682	1.40%
Business Services	4,647,533	4,464,732	4,721,532	4,946,999	5,171,768	1.60%
Central Services	8,729,192	9,205,443	10,708,107	12,363,583	13,107,184	4.06%
GRAND TOTAL	\$288,523,070	\$301,435,130	\$317,756,247	\$304,269,414	\$322,373,487	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 2021-22 Revised Budget adjustment plan provides a detailed listing of significant changes to the expenditure budget for the General Operating Fund from the 2020-21 Revised Budget to the current year budget.

All Program Areas		
Provides \$3.1M and \$6.4M increases in step & 3 percent COLA raises respectively, \$2.1M for variable benefits related to the step and COLA raises, \$0.5M for Health and Dental Rate increase of 2 percent, \$1.4M for Horizontal Lane Changes, employee group compensation and internal re-classifications, and an estimated \$2.6M in savings in salaries and benefits from the turnover of senior staff. For 2021-22, the state COLA rate is 2 percent, however, compensation has been built on a 3 percent increase. Staffing formulas for staff have been adjusted due to enrollment impact.		
Instruction	\$	Dept.
Remove 2019-20 School Resource Allocation Carryover	(1,003,696)	All Schools
Remove 2019-20 School Textbook Carryover	(3,555,318)	All Schools
Remove 2019-20 Department and School Carryover	(30,211)	District Wide
Remove 2019-20 READ Act Literacy Carryover	(172,481)	District Wide
Add 2020-21 Summer Learning Carryover	316,000	District Wide
Add 2020-21 One-time Department and School Carryover	113,393	District Wide
Add 2020-21 One-time School Textbook Carryover	3,665,074	All Schools
Add 2020-21 One-time School Resource Allocation Carryover	1,500,000	All Schools
Subtotal Changes In Carryover Funds	\$ 832,761	
Add Ongoing Middle Level Teachers response for planning time	1,150,000	Middle Level
Add Ongoing Curriculum Materials	500,000	District Wide
Add Ongoing Career and Technical Education (2.4FTE plus non-personnel)	350,000	Career and Technical Education
Add Ongoing Concurrent Enrollment tuition support	98,000	Secondary Level
Add Ongoing Fees, Contracts & Services	21,000	District Wide
Subtotal Changes In Ongoing Funding	\$ 2,119,000	
Remove One-time Special Education legal settlements	(400,000)	Special Education
Remove One-time Staffing Reserve	(2,000,000)	District Wide
Remove One-time Dyslexia support (year 3 of 3)	(34,000)	Reading Department
Remove One-time COVID Related Needs	(460,000)	District Wide
Remove One-time Staffing (Classroom Monitors, Substitutes, Elem Paras, COVID Tracking)	(4,253,656)	District Wide
Remove One-time Career and Technical programming	(144,289)	Career and Technical
Remove One-time Boulder Universal Support	(250,000)	Boulder Universal
Add One-time Marshall Fire and COVID impacts	1,515,000	District Wide
Add One-time Special Education legal settlements	200,000	Special Education
Add One-time Staffing Reserve	5,970,000	District Wide
Add One-time Curriculum Materials	2,000,000	District Wide
Add One-time Kindergarten Enrollment Marketing	51,000	Elementary Level
Add One-time Equal School Day Transition	150,000	Elementary Level
Add One-time Career and Technical programming	150,000	Career and Technical
Subtotal Changes in One-Time Funding	\$ 2,494,055	
Instruction Total	\$ 5,445,816	
Student Support Services		
Add 2020-21 Medicaid Program Carryover	703,882	Nursing Services
Subtotal Changes In Carryover Funds	\$ 703,882	
Add One-time Nursing Services Carryover	22,000	High School
Subtotal Changes In One-Time Funding	\$ 22,000	
Student Support Services Total	\$ 725,882	



General Operating Fund (continued)

Budget Adjustment Plan (continued)

Instructional Support Programs		
Remove 2019-20 BVPA Tuition Reimbursement	\$ (33,219)	District Wide
Remove 2019-20 Medicaid Program Carryover	(1,030,228)	Nursing Services
Remove 2019-20 Reading Materials Rollout Carryover	(55,430)	Reading Department
Remove 2019-20 Standards and Curriculum Carryover	(106,000)	Curriculum and Standards
Remove 2019-20 Department Carryover	(56,759)	District Wide
Add 2020-21 BVPA Tuition Reimbursement Carryover	33,219	District Wide
Add 2020-21 Reading Carryover	253,605	Reading Department
Add 2020-21 Student Remediation Carryover	230,000	District Wide
Add 2020-21 Department Carryover	62,720	District Wide
Subtotal Changes In Carryover Funds	\$ (702,092)	
Add Ongoing Psychologist/Social Worker (1.8FTE)	\$ 224,000	Special Education
Add Ongoing Student Assessment system	147,000	Planning and Assessment
Add Ongoing Counselors (1.699FTE)	190,000	High Schools
Remove Ongoing READ Act	(87,351)	Reading Department
Subtotal Changes in Ongoing Funding	\$ 473,649	
Remove One-time Curriculum Assessment System	\$ (148,795)	Curriculum and Standards
Remove One-time UVA Partnership	(137,000)	Elementary Education
Remove One-time Standards and Curriculum (year 3 of 4)	(152,180)	Curriculum and Standards
Remove One-time Department Requests	(77,695)	District Wide
Add One-time Continued Unit Development and Product Completion	586,000	Curriculum and Standards
Add One-time Disproportionate Access	94,000	Equity
Add One-time Targeted Intervention Resources (Strategy Units)	100,000	District Wide
Subtotal Changes in One-Time Funding	\$ 264,330	
Instructional Support Programs Total	\$ 35,887	
School Administration and Operations		
Remove 2019-20 Department Carryover	\$ (63,431)	Operations
Add 2020-21 Board Travel Carryover	20,259	Board of Education
Add 2020-21 UVA Carryover	109,200	Superintendent's Office
Add 2020-21 One-time Department Requests	194,286	Various
Subtotal Changes In Carryover Funds	\$ 260,314	
Add Ongoing Security school support (12FTE)	\$ 1,429,000	District-Wide
Add Ongoing Mental Health school support (5.5FTE)	545,000	District-Wide
Add Ongoing Utilities and Maintenance support	416,200	District-Wide
Add Ongoing Auditor Fees	8,000	District-Wide
Subtotal Changes in Ongoing Funding	\$ 2,398,200	
Remove One-time Sustainability Management System	\$ (5,000)	District-Wide
Remove One-time Student, Staff and Vendor Access Badging	(23,000)	District-Wide
Remove One-time Employee Uniform Replacement	(10,000)	Operations
Remove One-time Vortex Infrastructure Implementation	(10,000)	Security
Remove One-time Custodial Equipment	(9,238)	Operations
Add One-time Utilities and Maintenance support	504,764	District-Wide
Add One-time Professional Development	15,000	District-Wide
Subtotal Changes in One-Time Funding	\$ 462,526	
School Administration and Operations Total	\$ 3,121,040	

General Operating Fund (continued)

Budget Adjustment Plan (continued)

District-Wide Services/Central Administration		
Remove 2019-20 Professional Learning Carryover	\$ (193,735)	Professional Learning
Add 2020-21 Professional Learning Carryover	174,175	Professional Learning
Add 2020-21 Information Technology Department Carryover	286,113	Information Technology
Add 2020-21 Human Resources Department Carryover	99,000	Human Resources
Subtotal Changes In Carryover Funds	\$ 365,553	
Add Ongoing Software	\$ 599,000	Information Technology
Add Ongoing Equipment Repair (1.0FTE)	46,000	Information Technology
Add Ongoing BVEA leadership	70,000	District-Wide
Add Ongoing Communications support	10,000	Communications
Subtotal Changes in Ongoing Funding	\$ 725,000	
Remove One-time Strategic Plan Implementation	\$ (250,000)	Strategic Initiatives
Remove One-time Unemployment Insurance	(500,000)	District-Wide
Remove One-time Professional Development HR Support	(58,326)	Human Resources
Remove One-time ERP Implementation	(35,000)	District-Wide
Remove One-time SharePoint Continuation	(50,000)	District-Wide
Remove One-time Information Technology	(242,000)	District-Wide
Remove One-time COVID Disinfecting Materials, Custodial Services, COVID testing	(975,230)	District-Wide
Remove One-time Department Requests	(74,573)	District-Wide
Remove One-time Utilities	(868,000)	District-Wide
Remove One-time Final Site (Year 1 of 4)	(9,929)	Information Technology
Add One-time Title IX Staff and Student Training	110,000	District-Wide
Add One-time Information Technology	150,000	Information Technology
Add One-time Communications support	143,000	Communications
Add One-time Volunteer Screen Implementation	71,700	District-Wide
Add One-time ERP Implementation	381,374	District-Wide
Subtotal Changes in One-Time Funding	\$ (2,206,984)	
District-Wide Services/Central Administration Total	\$ (1,116,431)	
All Program Areas Total	\$ 17,986,745	



General Operating Fund (continued)

Summary of Changes in FTE

2020-21 REVISED BUDGET		2,856.882	FTE
ADMINISTRATION CHANGES			
603 DEPUTY SUPERINTENDENT'S OFFICE	Change		1.000
Budget Reorganization Ongoing - Deputy Superintendent	1.000		
604 LEGAL OFFICE	Change		1.000
Add Ongoing - Title IX Director	1.000		
605 CURRICULUM, ASSESSMENT & INSTRUCTION	Change		4.484
Add One Time - Continued Unit Development TOSA	2.000		
Add One Time - Continued Unit Development Coordinator	1.000		
Budget Reorganization Ongoing - Assistant Superintendent of Student Opportunity & Access	1.000		
Budget Reorganization Ongoing - Academic Services Specialist	1.000		
Budget Reorganization Ongoing - Coordinator School Leadership to Director Strategic Initiatives	0.000		
Budget Reorganization Ongoing - Gifted and Talented	(0.516)		
607 STRATEGIC INITIATIVES	Change		1.000
Budget Reorganization Ongoing - Asst. Superintendent of Strategic Partnerships & School Support	1.000		
611 SPECIAL EDUCATION	Change		(1.000)
Budget Reorganization Ongoing - Clerical to Network support	(1.000)		
614 INSTITUTIONAL EQUITY	Change		0.500
Budget Reorganization Ongoing - TAG TOSA	0.500		
621 EAST NETWORK	Change		(1.000)
Budget Reorganization Ongoing - Assistant Superintendent	(1.000)		
622 SOUTHWEST NETWORK	Change		(1.000)
Budget Reorganization Ongoing - Assistant Superintendent	(1.000)		
623 NORTHWEST NETWORK	Change		(2.000)
Budget Reorganization Ongoing - Assistant Superintendent	(1.000)		
Budget Reorganization Ongoing - Office Assistant	(1.000)		
635 DISTRICT-WIDE INSTRUCTION	Change		6.000
Add Ongoing - Restorative Justice Coordinator	0.500		
Add Ongoing - Mental Health Advocates	5.500		
Budget Reorganization - Strategic Partnership Director	(1.000)		
Budget Reorganization - Assistant Superintendent of Schools	1.000		
643 ENVIRONMENTAL SERVICES	Change		12.125
Add Ongoing - School Officers	11.000		
Add Ongoing - Security Services Manager	1.000		
Add Ongoing - Custodial	0.125		
668 COMMUNICATIONS DEPARTMENT	Change		2.000
Add Ongoing - Social Media Coordinator	1.000		
Add Ongoing - Coordinator, Translation Services	1.000		
687 HUMAN RESOURCES	Change		(1.000)
Remove One-Time District Nurse COVID Support	(1.000)		
Remove One-Time HR Compliance Specialist	(0.500)		
Add Ongoing - BVEA TOSA Vice President	0.500		
689 INFORMATION TECHNOLOGY	Change		2.000
Add Ongoing - Equipment Repair Technician	1.000		
Budget Reorganization Ongoing - LMS Coordinator to Senior Developer	1.000		
698 HEALTH SERVICES	Change		0.434
Add Ongoing - School Nurse, Medicaid	0.600		
Add Ongoing - Clerical Support	0.119		
Remove One-Time School Nurse Consultant	(0.100)		
Remove Ongoing Vision Screener	(0.185)		
SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)		24.543	

General Operating Fund (continued)

Summary of Changes in FTE (continued)

SCHOOL CHANGES	Change
Staffing Formula - Elementary Teachers	2.809
Remove One-Time Elementary Teachers	(26.098)
Staffing Formula - Middle School Teachers	(11.316)
Remove One-Time - Middle School Teachers	(9.520)
Staffing Formula - High School Teachers	(5.544)
Remove One-Time - High School Teachers	(16.612)
Staffing Formula - Elementary Paras	1.088
Staffing Formula - Middle School Paras	0.083
Staffing Formula - High School Paras	(0.180)
Staffing Formula - Elementary Specials	2.914
Add Budget Reorganization Secondary FTE resources	(0.164)
Add Budget Reorganization Talented and Gifted	(0.084)
Add Budget Reorganization Special Education Department	(5.926)
Add Middle School Teachers for response for planning	10.000
Add High School Counselors	1.699
Add Career and Technical Education Teachers	2.400
Add Special Education - Social Worker/Psychologists	1.800
Add Career and Technical Education Assistant Principal	1.000
Add Special Education Teachers	2.000
Add Reorganization Special Education Instructional Staff with Grant	11.853
Remove LMS Coordinator	(0.700)
Remove Career and Technical Education Teacher	(0.500)
SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)	(38.998)
TOTAL STAFFING FTE ADDITIONS/REDUCTIONS	(14.455)
2021-22 REVISED BUDGET	<u>2,842.427</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 are 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 2021-22 Revised Budget, the district added \$500K in ongoing funds for replacing buses.

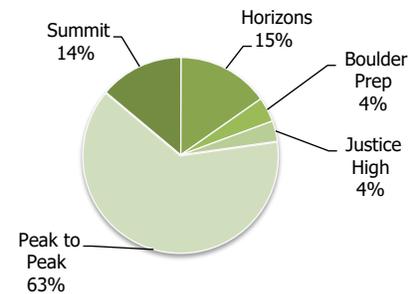
Charter School Fund

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



	2021-22 Summit Budget	2021-22 Horizons Budget	2021-22 Boulder Prep Budget	2021-22 Justice High Budget	2021-22 Peak to Peak Budget
BEGINNING BALANCE	\$ 1,500,183	\$ 1,290,237	\$ 532,121	\$ 610,019	\$ 6,558,729
REVENUE:					
Per-Pupil Funding:	\$ 3,176,618	\$ 3,105,359	\$ 853,430	\$ 731,733	\$ 12,878,466
Override Election Revenue	950,641	879,801	252,053	207,444	3,946,092
Other State Revenue	18,380	101,667	26,089	23,957	437,086
Fundraising Revenue:	50,000	37,700	-	-	352,900
Athletic Fees	16,500	-	-	-	-
Instructional Fees	24,000	-	-	-	-
Misc. Revenue	-	381,390	-	5,000	1,856,117
CDE Capital Construction:	54,000	48,591	26,530	24,000	421,940
TOTAL REVENUE	\$ 4,290,139	\$ 4,554,508	\$ 1,158,102	\$ 992,134	\$ 19,892,601
TOTAL RESOURCES	\$ 5,790,322	\$ 5,844,745	\$ 1,690,223	\$ 1,602,153	\$ 26,451,330
TOTAL EXPENDITURES:	\$ 4,250,667	\$ 4,997,665	\$ 1,241,696	\$ 972,360	\$ 19,823,751
EMERGENCY RESERVE	\$ 127,204	\$ 135,504	\$ 34,743	\$ 29,764	\$ 586,191
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 4,377,871	\$ 5,133,169	\$ 1,276,439	\$ 1,002,124	\$ 20,409,942
ENDING BALANCE	\$ 1,412,451	\$ 711,576	\$ 413,784	\$ 600,029	\$ 6,041,388
PROJECTED ENROLLMENT:	Summit 356.0	Horizons 348.0	Boulder Prep 97.0	Justice High 82.0	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 2021-22 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 2021-22 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. This 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 recent economic impacts as a result of COVID-19, improvement of educational services, and a projected decrease in 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 2021-22 Revised Budget line item detail is available for public review in PDF format on the Boulder Valley School District's website under Financial Transparency section 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, 2021, 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 Strategic Plan, that we call **All Together for All Students**. 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.

We believe that Boulder Valley is uniquely positioned because of its resources and outstanding educators to overcome the challenges we face, including an achievement gap that educators across Colorado and the nation have struggled to address.



Student-focused

Our strategic plan is focused first and foremost on students. After analyzing volumes of data and feedback from educators and the community, BVSD set three Long Term Student Outcomes that will drive everything we do:

All students benefit from challenging and relevant educational opportunities

Reduce disparities in achievement

Every student graduates empowered with the skills necessary for post-graduate success

More simply, our goal is to Ignite the passion of learning in every student, Equip them with the skills needed to overcome the achievement gap and to prepare them to Soar in whatever they do after school.

Customized for each school

The problem with most strategic plans is that they broadly implement ideas and supports from the district to all schools. Every school is expected to implement all initiatives, regardless of their situation. As a result, few are fully implemented.

In contrast, we believe that everyone cannot do everything the same if we all want to get better. We are customizing and vertically aligning support based on the specific needs of each school and community.

This also aligns with the district's recent reorganization. Schools have now been grouped in regional areas and district support staff have worked to meet with each school's leader to determine the best way to utilize resources that are the most impactful for students.

Learn more about the plan at bvsd.org/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:

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 Plan (continued)

Long Term Outcomes

- All students benefit from challenging and relevant educational opportunities
- Reduce disparities in achievement
- Every student graduates empowered with the skills necessary for post-graduate success

Strategic Themes and Successes This Year

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 communications, empowerment and partnership	Theme 4: Cultivate a positive and inclusive culture throughout BVSD that promotes the well-being of students, families and employees
Prioritization of Standards and development of ATLAS	Equal School Day implementation	Disproportionate Discipline Work - addition of School Security Advocates and removal of SROs	Livewire expansion of Internet Access and fully 1:1 environment for all students
Grad+ - increased opportunities for college courses, work based experiences, bilingual education and industry certifications	Weighted and Differentiated Funding for schools - \$17M investment over three years	Title IX overhaul - new processes, director, advisory group	Development of and engagement with CAPL, POCC, Equity Council, Youth Equity Council
Full Day Kindergarten Implementation	UVA Turnaround Partnership for high support schools	New Bullying and dress code Policies	Community Schools concept development to expand wraparound supports
Focus on Early Literacy, with implementation of Foundations phonics program and Dyslexia Screener	Development of Tight/Loose framework for schools based on student outcomes	New Restorative Justice Coordinator and increase in restorative justice practices	Development of Partnership Council and Partnership Inventory
Implementation of Data Driven Instructional model	Redevelopment and roll out of MTSS	District Wide Cultural Responsiveness Training - RISE	Development of Strategic Plan Metrics
Development of Leadership Academy for school leaders	Implemented School Strategic Improvement meetings	Held first ever Teacher of Color hiring fair	Revamped translation and interpretation services district wide
	Developed and implemented AROI model	Teacher Roundtables	

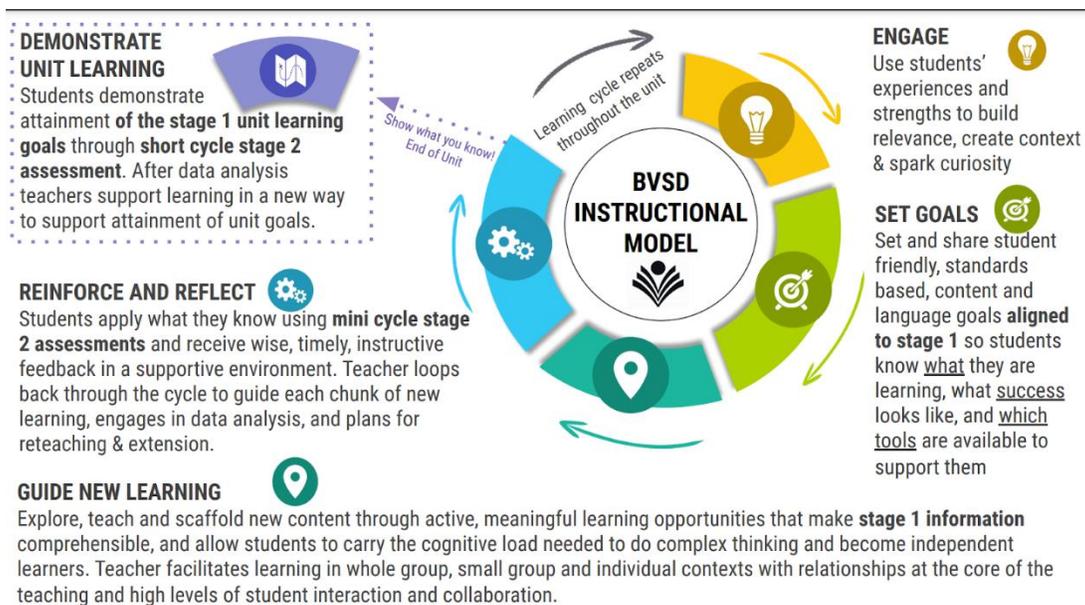
Strategic Plan (continued)

Four Pillars of Instruction

Following a thorough design process led by BVSD’s teacher-leaders, educators across the district are now in the process of standing up the Four Pillars of Instruction and integrating culturally and linguistically responsive teaching practices, which will effectively address the many systemic issues that we believe have led to the district’s historic achievement gaps.

The Multi-Tiered System of Supports provides our students with individualized support to meet both their academic and behavior challenges. The system includes Universal instructional Practices initiatives for all students, as well as more targeted support and acute interventions, when needed.

Common Instructional Model is a set of researched based teaching progression that, when used by educators, results in student engagement and growth.



Scope/Sequence BVSD educators have prioritized the State of Colorado standards and what order they should be taught from year to year, to ensure that students have the knowledge and skills they need as they build upon their learning from grade-to-grade – starting in preschool.

Balanced Assessment System as students are learning, it is critically important for us to check in with them along the way to see whether they’ve picked up the concepts we are teaching, or whether they may need additional support in specific areas. This is accomplished through a system of assessments, including interactive (during learning) and summative (end-of-unit) checkpoints that allow students to demonstrate what they have learned.

Culturally and Linguistically Responsive Teaching

Integrated in all of this work are efforts to ensure that our students are represented in our curriculum, supports are available to meet their specific needs so that, ultimately, every student feels welcomed and included in learning. We know excellence is only possible once we have addressed equity in our school district.

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 2021-22 budget include: employee compensation, additional student-centric resources to address student needs in the areas of school safety, social-emotional support, curriculum materials and a significant \$17.4M investment committed over 3 years to differentiated funding to close the achievement and opportunity gaps and disproportionality. With this, there are still 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 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 the district's strategic plan.

BVSD began the budget process with the development of a calendar as presented to the Board of Education on December 08, 2020. The calendar outlines the following steps:

Governor Polis' November 1 proposed budget for K-12 public education in 2021-22 included funding adjustments for a slight state-wide Pre-K12 enrollment decline, inflation at 2.0 percent, and a reduction to the Budget Stabilization Factor of \$601.0M. The net projected PPR increase for BVSD was \$897, or 11.3 percent. While this increase is significant, this restoration of funding is following the significant funding cut noted in the Fiscal Analysis of 2020-21. 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.

With the improving 2020-21 economic outlook and the state's 2020-21 supplemental budget process, the governor's budget request was updated to address changes in state-wide student counts and local revenue sources. These changes reduced the investment needed to reduce the Budget Stabilization Factor to the proposed level. This was largely due to the reduction of students in public schools as a result of the COVID-19 pandemic.

At the time of the production of the June Adopted budget, the Budget Stabilization Factor reduction to statewide total program funding as calculated in the SFA remains at \$572.4M, or 6.8 percent. For BVSD, this negative factor equates to \$19.3M in annual lost state revenues, as calculated through the SFA. Typically, the legislature has completed its 120 day session by early May. In 2021, the session was delayed a month and is scheduled to end on June 12. Although the School Finance Act has not been adopted, all indications point to the funding being adopted as proposed, with the potential for a slight increase in funding that can be addressed in the revised budget process if necessary.

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.

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:

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



Budget Development Process (continued)

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 2021-22 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.bvbsd.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.

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 13, 2021, and again as a study item at the regular Board of Education business meeting on April 13, 2021.

Proposed Budget The proposed budget reflects staff compensation of steps and lanes on salary schedules, a 3.0 percent cost of living adjustment, savings from staff turnover, and a 2.0 percent increase to the district-paid health insurance premium. The proposed budget also incorporates numerous investments to support students, staff and operational functions of the district.

- School mental health supports and safety staff as a replacement for school resource officers
- Curriculum materials, development and support
- Funding to increase middle school planning time
- Differentiated funding for schools based on student need and improvement goals
- Utilities and other contractual inflationary increases

Further details are included in the "Budget Adjustment Plan" in the Introductory Section of this document.

Budget Adoption After the presentation of the 2021-22 Proposed Budget on May 25, 2021, the Board of Education is scheduled to adopt the 2021-22 budget on June 08, 2021.

Budget Revision The final phase of budget development is the modification of the June adopted budget based on final 2020-21 financial data and updated enrollment information gained during the first two months of school. This budget development process is consistent with current Colorado statutes that require a proposed budget be presented to the board by June 1 and adopted by June 30. The law provides the opportunity for a board of education to adjust revenues and expenditures through January 31 of the fiscal year.

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

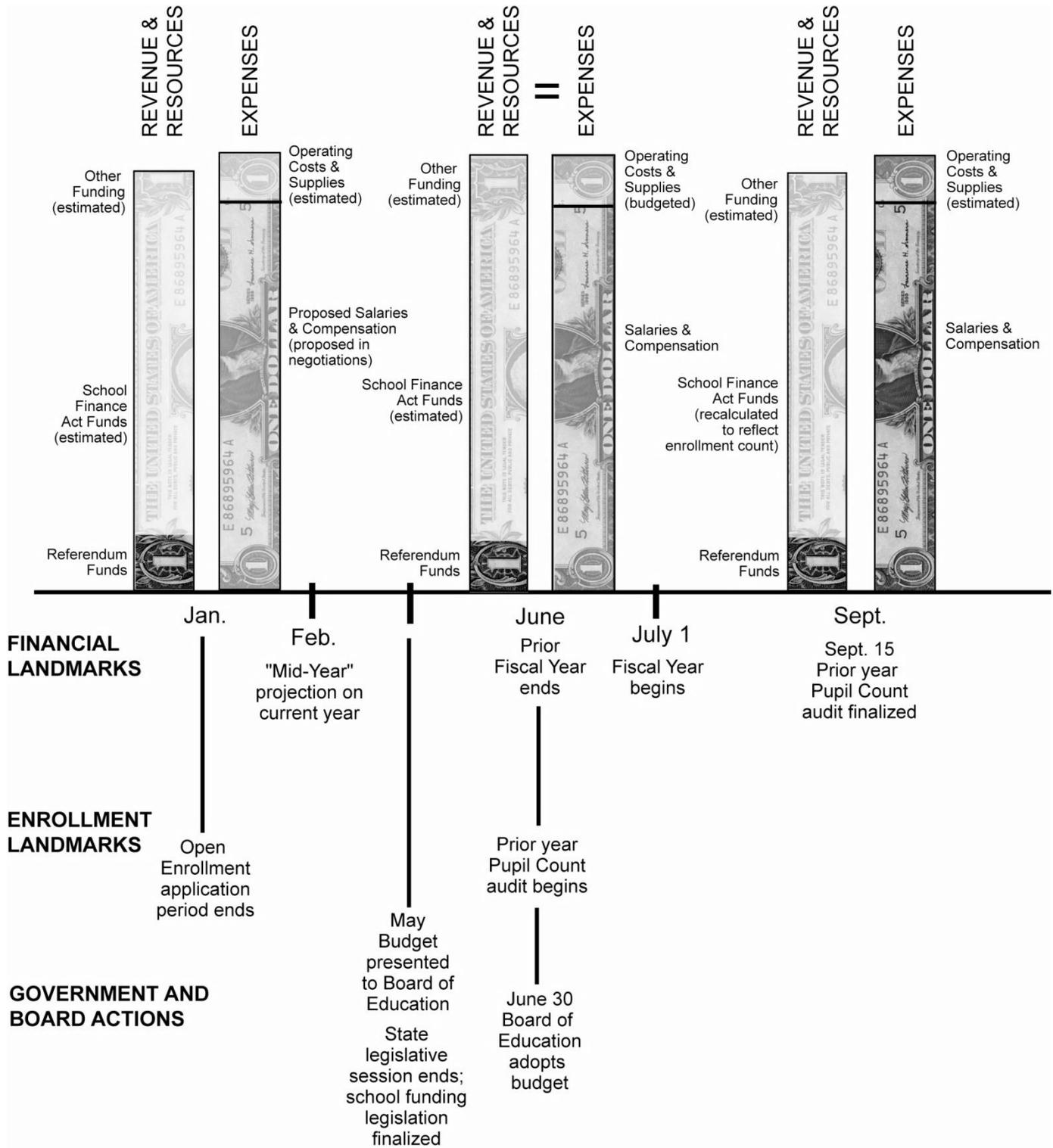
This following charts summarize the process, timelines, and decision points of the budget development process for both the adopted and revised budgets. From year to year, the timeline varies only slightly as statutory and contractual deadlines provide the milestones for the process. Similarly, information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

Budget Development Process (continued)

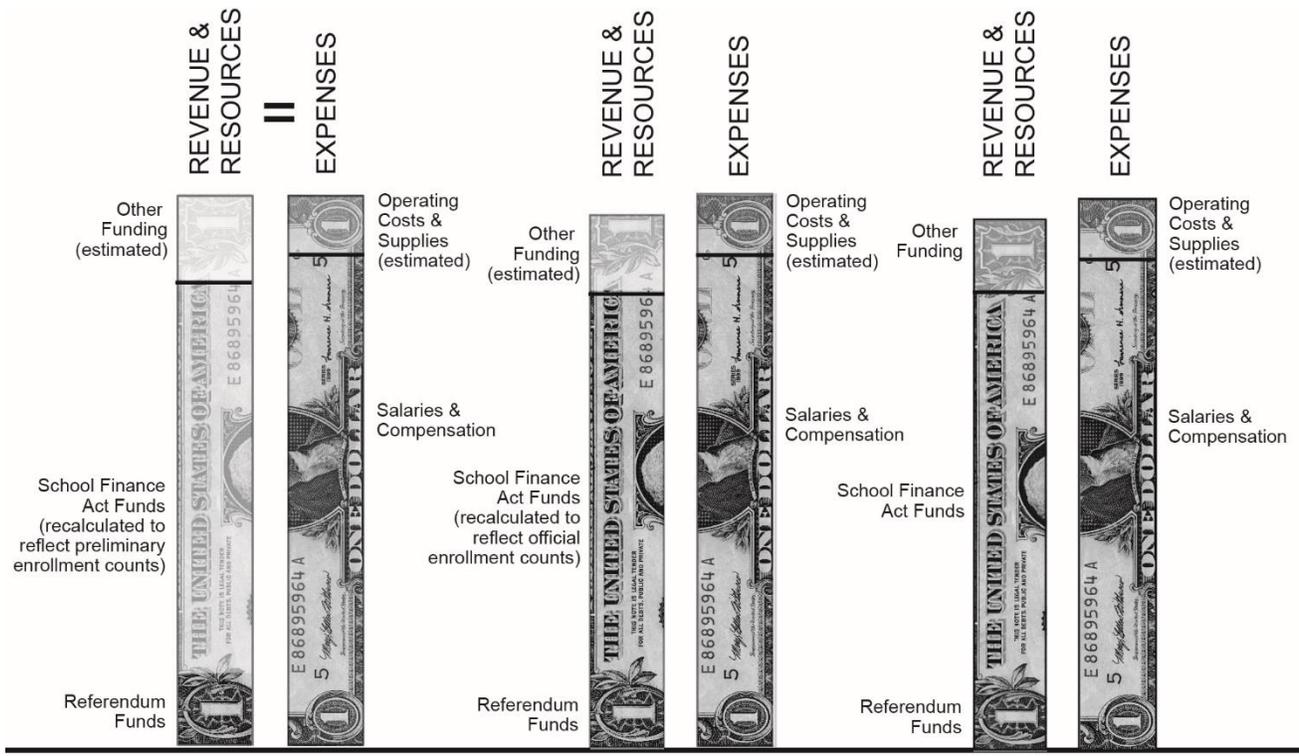
2021-22 Budget Development Process Milestones



Budget Development Timeline



Budget Development Timeline (continued)



Oct.
Budget revised based on year-end account balances and preliminary October count enrollment

Nov.
Audited Comprehensive Annual Financial Report (CAFR)
Official Audited Year-End

Feb.
Mid-year analysis done on current year; actual revenue known

Nov. 10
Official Pupil Counts sent to CDE

Revised Adopted Budget presented to Board of Education first meeting in November.
Budget Balanced



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.

This 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, 2021, 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 2021, district staff will request authorization from the board to borrow an amount similar to that of 2020-21 from this program for the second half of the 2021-22 fiscal year. All funds will be repaid to the State Treasury by June 30, 2022.

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 2021, 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, 2021. 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](#) for the year ended June 30, 2021, as well as previous fiscal years, can be found on the Financial Transparency page of the district's website at www.bvsd.org.

Governing Policies

The 2021-22 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 21 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.

101 – PERA On-Behalf Fund: This fund is used to report its proportionate share of on-behalf payments each year to Colorado PERA as both a revenue and expenditure.

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.

12 – Differentiated School Support Fund: This fund is used to track spending of resources allocated to schools identified with differentiated levels of support needs.

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.

73 – Student Activities Fund: This fund is provided to account for receipts and disbursements from student activities and district fundraising.



Type and Description of Funds (continued)

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

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

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

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.

72 - 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.

75 - Front Range BOCES Fund: The Front Range BOCES Fund is a custodial fund to account for activities of the Front Range BOCES. The district is acting only in a fiduciary (custodial) capacity on behalf of the Front Range BOCES.

Definition of Account Code Structure

Boulder Valley School District’s account code structure is aligned with the Colorado Department of Education’s *FPF 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
- 12 = Differentiated School Support Fund
- 15 = Technology Fund
- 16 = Athletics Fund
- 17 = Preschool Fund
- 18 = Risk Management Fund
- 19 = Community Schools Fund
- 29 = Colorado Preschool Program Fund
- 101=PERA On-Behalf Fund

Special Revenue Funds

- 21 = Food Services Fund
- 22 = Grants Fund
- 25 = Transportation Fund
- 61 = Operations & Technology Fund
- 73 = Student Activities 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

- 72 = Private Purpose Trust Fund
- 75 = Front Range BOCES 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
- 210-224 = Instructional Support
- 231-242 = Other Support
- 300-371 = Professional Support
- 380-382 = Computer Technology
- 400-426 = 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:

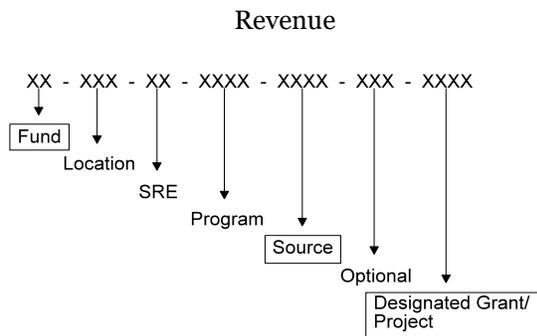
Revenue Dimensions

- 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)

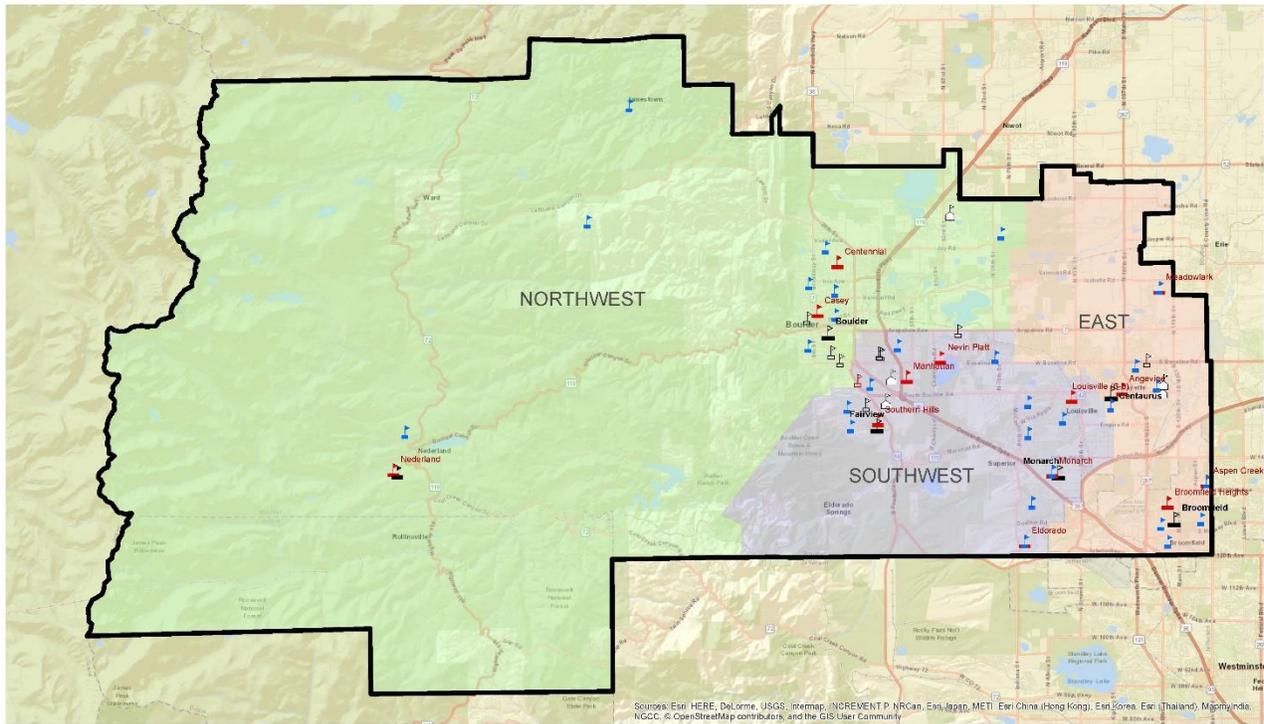
Regardless of account type, this basic account code structure contains seven dimensions and the same number of digits in each dimension. Some of the dimensions in the revenue, expenditure, and balance sheet account codes differ in purpose; however, the length, placement, and separation of the dimensions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



Facilities, Land/Buildings, Communities and Geographic Information

Communities

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



Map produced by the Planning Dept., April 2012



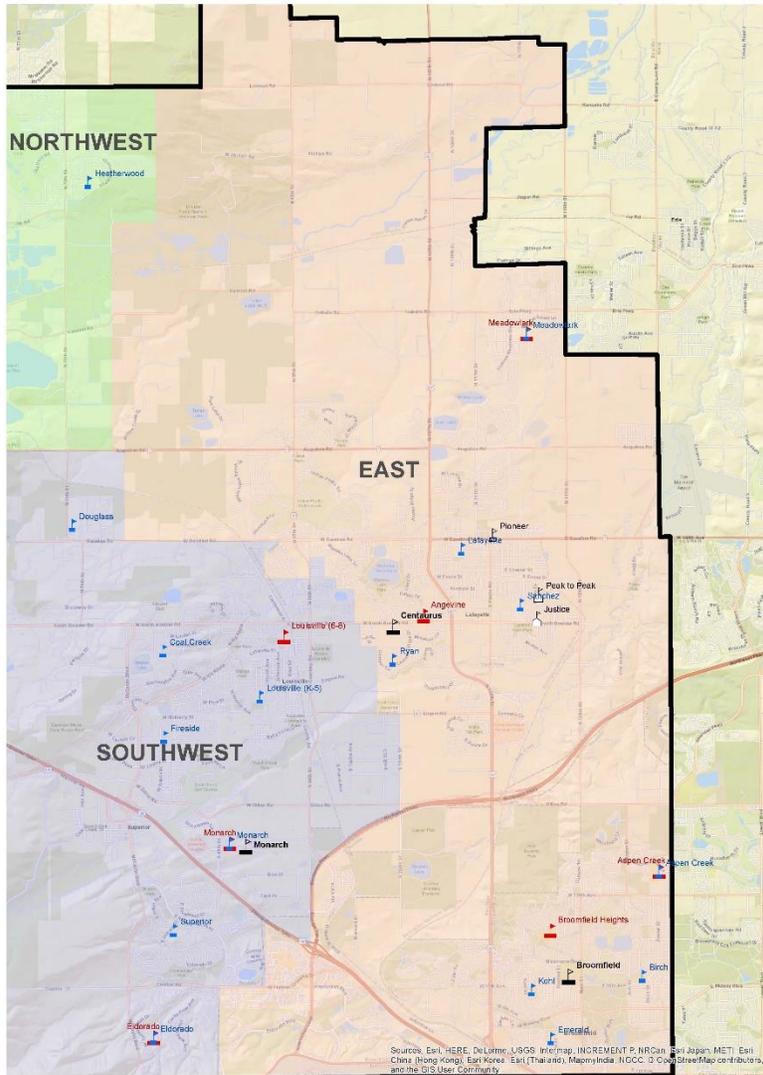
BVSD ADMINISTRATIVE NETWORKS

-  Elem. School
-  Mid School
-  High School
-  Charter
-  Alt. Ed. Center



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

East Area Network

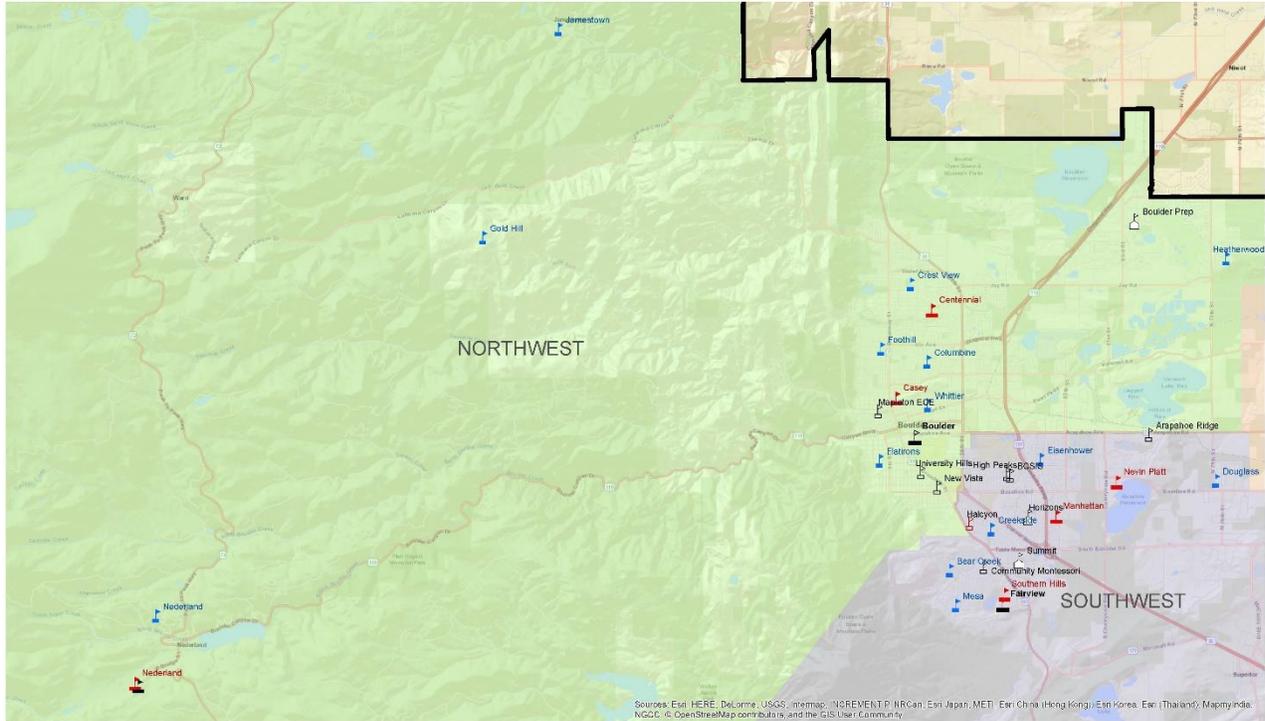


Kohl Elementary
 Emerald Elementary
 Birch Elementary
 Sanchez Elementary
 Lafayette Middle
 Ryan Elementary
 Pioneer Elementary
 Halcyon

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

Organizational Section

Northwest Area Network



Map produced by Esri from Esri/Centennial April 2016

Sources: Esri, HERE, DeLorme, USGS, Intermap, NAVENT, P. NRCAN, Esri Japan, METI, Esri China (Hong Kong), Swi Korea, Esri (Thailand), Mapbox India, NGCC, OpenStreetMap contributors, and the GIS User Community



NORTHWEST ADMINISTRATIVE NETWORK

-  Elementary
-  Middle School
-  High School
-  Charter
-  Special Location

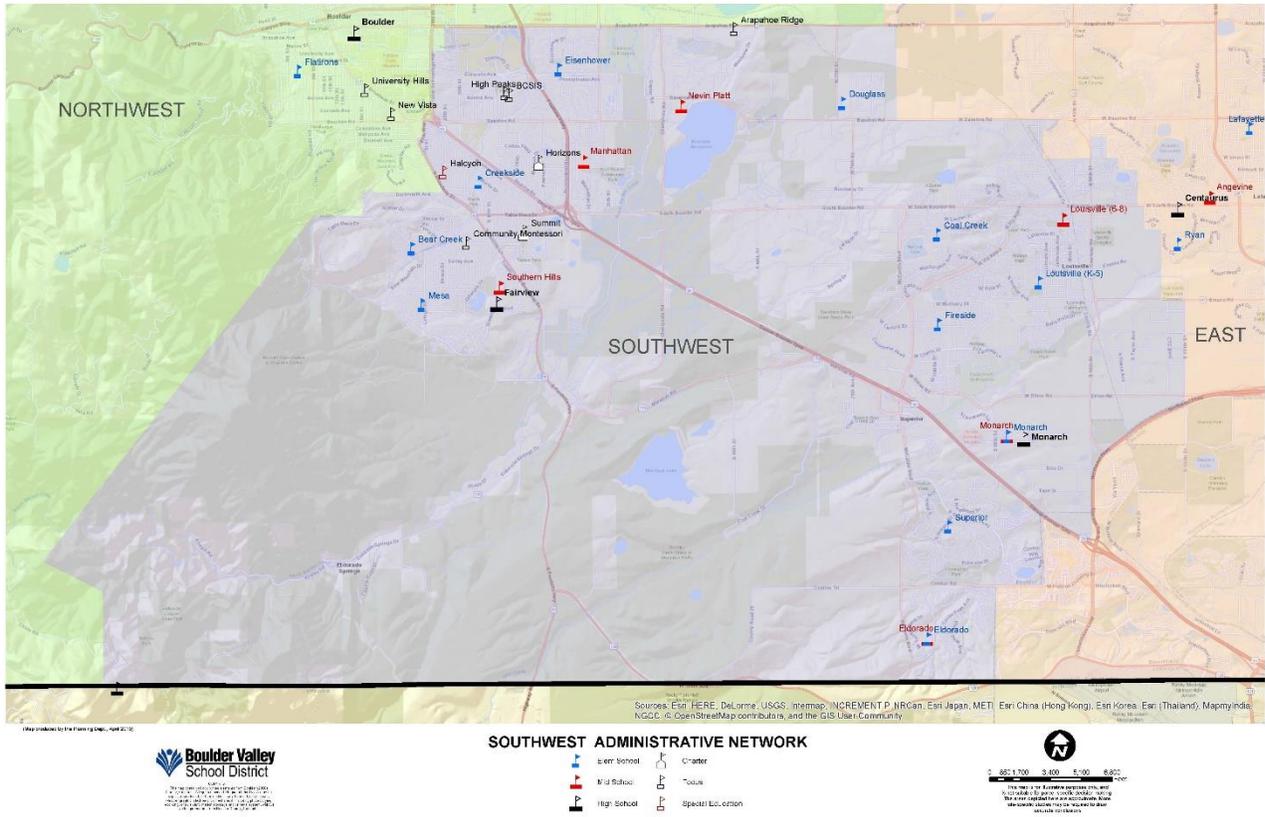


- Foothill Elementary
- Crest View Elementary
- Heatherwood Elementary
- Whittier Elementary
- Douglass Elementary
- Columbine Elementary
- Nederland Elementary
- Jamestown/Gold Hill
- Flatirons Elementary
- Mapleton Early Childhood Center

- 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
 Horizons
 Mapleton





BOULDER VALLEY SCHOOL DISTRICT

OUR SCHOOL DISTRICT

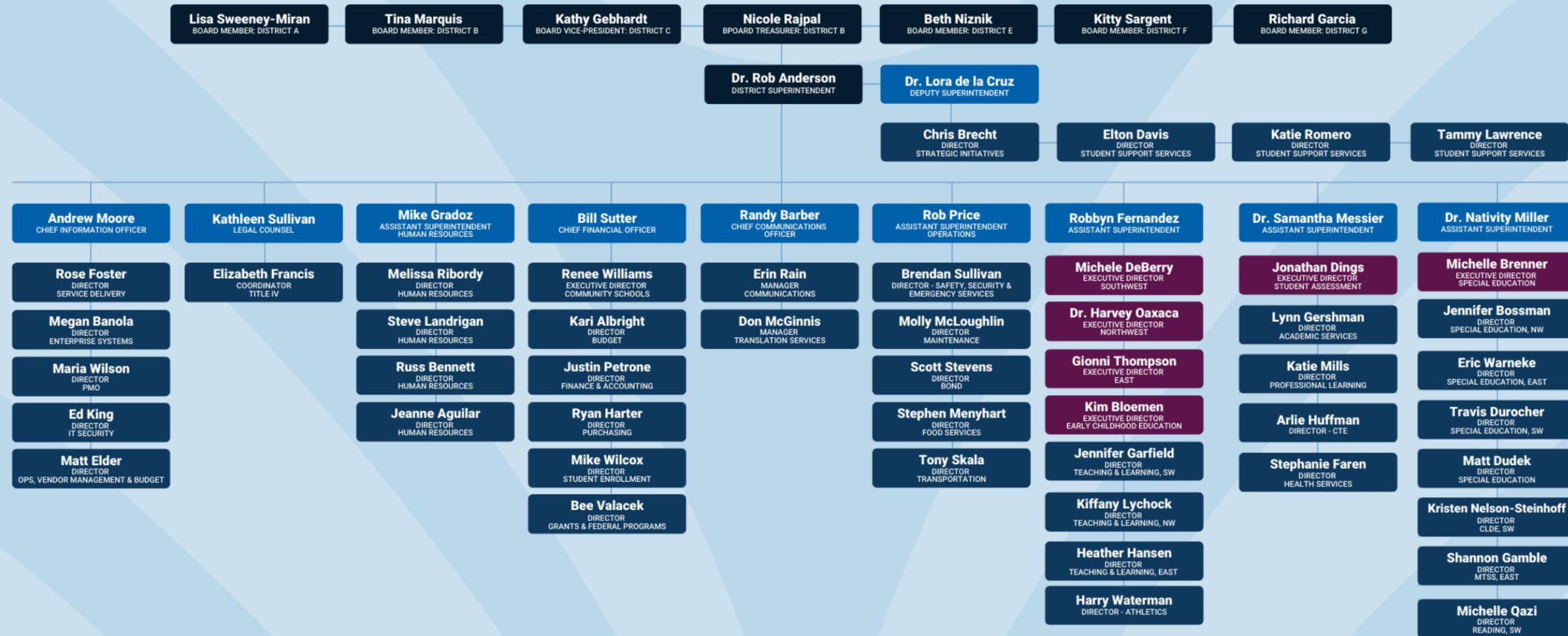
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LEADERSHIP ORG CHART

Boulder Valley School District

■ SUPERINTENDENT
■ CABINET LEVEL
■ EXECUTIVE DIRECTOR
■ DIRECTORS/MANAGERS

BOARD OF EDUCATION





BOULDER VALLEY SCHOOL DISTRICT

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Eldorado K-8	115
Meadowlark School.....	116
Monarch K-8.....	117
Nederland Middle/Senior	118
Boulder Universal	119
<i>Middle Schools (6-8)</i>	120
Angevine Middle	120
Broomfield Heights Middle	121
Casey Middle.....	122
Centennial Middle.....	123
Louisville Middle	124
Manhattan School of Arts & Academics.....	125
Nevin Platt Middle.....	126



Southern Hills Middle	127
<i>High Schools (9-12)</i>	128
Arapahoe Ridge High	128
Boulder High	129
Broomfield High	130
Centaurus High	131
Fairview High	132
Monarch High	133
New Vista High	134
<i>Charter Schools</i>	135
Boulder Preparatory High School	135
Horizons K-8	136
Justice High	137
Peak to Peak K-12	138
Summit Middle School	139

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	286
Bear Creek	2500 Table Mesa Dr., Boulder, CO 80305	720-561-3500	Tanner Dayhoff	346
Birch	1035 Birch, Broomfield CO 80020	720-561-8800	Tanya Santee	307
Coal Creek	801 W. Tamarisk St., Louisville, CO 80027	720-561-4500	Brian Munoz	371
Columbine	3130 Repplier Dr., Boulder, CO 80304	720-561-2500	Bianca Gallegos	362
Community Montessori	805 Gillaspie Dr., Boulder, CO 80305	720-561-3700	Shannon Minch	211
Creekside	3740 Martin Dr., Boulder, CO 80303	720-561-3800	Francine Eufemia	301
Crest View	1897 Sumac Ave., Boulder, CO 80304	720-561-5461	Hollene Davis	447
Douglass	840 75 th St., Boulder, CO 80303	720-561-5541	Jonathan Wolfer	290
Eisenhower	1220 Eisenhower Dr., Boulder, CO 80303	720-561-6700	Brady Stroup	353
Emerald	755 W. Elmhurst Pl., Broomfield, CO 80020	720-561-8500	Samara Williams	339
Fireside	845 W. Dahlia St., Louisville, CO 80027	720-561-7900	Christa Keppler	414
Flatirons	1150 7 th St., Boulder, CO 80302	720-561-4600	Scott Boesel	182
Foothill	1001 Hawthorne Ave., Boulder, CO 80304	720-561-2600	Nick Vanderpol	434
Gold Hill	890 Main St., Gold Hill, CO 80302	720-561-5940	Scott Boesel	17
Heatherwood	7750 Concord Dr., Boulder, CO 80301	720-561-6900	Genna Jaramillo	235
High Peaks	3995 E. Aurora, Boulder, CO 80303	720-561-6500	Chris Basten	259
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	290
Lafayette	101 N. Bermont Ave., Lafayette, CO 80026	720-561-8900	Stephanie Jackman	450
Louisville	400 Hutchinson St., Louisville, CO 80027	720-561-7200	Jeff Miller	452
Mesa	1575 Lehigh St., Boulder, CO 80303	720-561-3000	Josh Baldner	247
Nederland	#1 N. Sundown Trail, Nederland, CO 80466	720-561-4800	Caleb Melamed	182
Escuela Bilingüe Pioneer	101 Baseline Rd., Lafayette, CO 80026	720-561-7800	Anabel Rafoul	430
Ryan	1405 Centaur Village Dr., Lafayette, CO 80026	720-561-7000	Megan Weir (Interim)	453
Sanchez International	655 Sir Galahad Dr., Lafayette, CO 80026	720-561-7300	Joel Rivera	290
Superior	1800 S. Indiana St., Superior, CO 80027	720-561-4100	Mike Lowe (Interim)	453
University Hill	956 16 th St., Boulder, CO 80302	720-561-5416	Mayorvy Cifuentes	395
Whittier International	2008 Pine St., Boulder, CO 80302	720-561-5431	Sarah Oswick	325
			Total	9,141

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	704
Eldorado K-8	3351 S. Indiana St., Superior, CO 80027	720-561-4400	Barb Aswege	638
Meadowark	2300 Meadow Sweet Lane, Erie, CO 80516	720-561-5446	Brent Caldwell	619
Monarch K-8	263 Campus Dr., Louisville, CO 80027	720-561-4000	Robin Techmanski	656
Nederland Middle/Senior	597 County Rd 130, Nederland, CO 80466	720-561-4900	Mark Sibley (Interim)	225
Boulder Universal	http://bou.bvdsd.org	720-561-5500	Eric Moroye	376
			Total	3,218
Middle Schools (6-8)			Principal	
Angevine	1150 S. Boulder Rd., Lafayette, CO 80026	720-561-7100	Sarah DiGiacomo (Interim)	655
Broomfield Heights	1555 Daphne St., Broomfield, CO 80020	720-561-8400	Erin Hinkle	514
Casey	1301 High St., Boulder, CO 80304	720-561-2700	Gabi Renteria	499
Centennial	2205 Norwood Ave., Boulder, CO 80304	720-561-5441	John McCluskey	593
Louisville	1341 Main St., Louisville, CO 80027	720-561-7400	Chris Meyer	589
Manhattan School of Arts & Academics	290 Manhattan Dr., Boulder, CO 80303	720-561-6300	John Riggs	429
Platt	6096 Baseline Rd., Boulder, CO 80303	720-561-5536	Brooke Daerr	454
Southern Hills	1500 Knox Dr., Boulder, CO 80305	720-561-3400	John White	481
			Total	4,214
High Schools (9-12)			Principal	
Arapahoe Campus	6600 E. Arapahoe Ave., Boulder, CO 80303	720-561-5220	Joan Bludorn	128
Boulder	1604 Arapahoe Ave., Boulder, CO 80302	720-561-2200	James Hill	2,123
Broomfield	#1 Eagle Way, Broomfield, CO 80020	720-561-8100	Ginger Ramsey	1,595
Centaurus	10300 S. Boulder Rd., Lafayette, CO 80026	720-561-7500	Dan Ryan	1,566
Fairview	1515 Greenbriar Blvd., Boulder, CO 80305	720-561-3100	Terry Gillach (Interim)	1,966
Monarch	329 Campus Dr., Louisville, CO 80027	720-561-4200	Neil Anderson	1,507
New Vista	700 20 th St., Boulder, CO 80302	720-561-8700	Sennen Knauer (Interim)	283
			Total	9,168
Charter Schools			Principal	
Boulder Preparatory High	5075 Chaparral Ct., Boulder, CO 80301	303-545-6186	Lili Adeli	97
Horizons K-8	4545 Sioux Dr., Boulder, CO 80303	720-561-3600	Lucas Ketzner	348
Justice High	805 Excalibur, Lafayette, CO 80026	720-328-4864	TJ Cole	82
Peak to Peak K-12	800 Merlin Dr., Lafayette, CO 80026	303-453-4600	Melissa Christensen	1,448
Summit Middle	4655 Hanover Ave., Boulder, CO 80503	720-561-3900	Adam Galvin	356
			Total	2,331
Other (Contracted, CPP, PreSchool, SPED, Halycon)				704
Total District Enrollment				28,776

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>

119 BEAR CREEK ELEMENTARY			
	Staff	Total Budget \$3,146,260 non-SRA	SRA
Regular Education:	18.886	2,043,182	\$ 14,495
Special Education:	4.498	288,316	800
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	4,406	-
Culturally & Linguistically Diverse:	-	-	-
Talented & Gifted Education:	0.239	10,994	-
Student Services:	1.000	91,779	-
Instructional Staff Support:	-	-	5,250
Library Services:	1.000	144,198	-
School Administration:	3.000	290,535	-
Operations and Maintenance:	2.000	131,402	2,500
Health Room:	0.500	19,925	-
Utilities:	-	98,478	-
TOTALS:	31.123	\$ 3,123,215	\$ 23,045

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	345	344	398	433	454	446	456	408	406	371
BVSD OE-Out	44	54	45	44	46	51	54	36	44	56
BVSD OE-In	37	42	42	29	35	43	43	44	44	57
Placements-Out	1	2	2	2	4	3	4	1	0	0
Placements-In	8	13	10	11	7	1	0	1	1	2
Out of District	2	0	0	0	2	2	0	0	4	4

DEMOGRAPHIC CHARACTERISTICS (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Ethnicity										
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
African American	1% 3	0% 1	1% 2	1% 3	1% 3	0% 2	0% 2	1% 3	0% 2	1% 2
Caucasian	75% 261	75% 255	75% 299	78% 332	79% 352	77% 337	78% 343	76% 316	78% 322	75% 295
Asian	7% 24	10% 33	10% 41	8% 35	7% 32	7% 32	7% 30	7% 31	7% 29	7% 32
Hispanic	5% 18	4% 14	5% 21	4% 19	5% 22	6% 26	5% 22	5% 19	4% 17	6% 23
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	0% 0	0% 0	0% 0	0% 1
Multi	12% 40	11% 38	9% 37	8% 36	9% 39	9% 40	10% 44	12% 48	11% 44	10% 38
Gender										
Female	49% 170	50% 170	50% 201	49% 209	50% 225	51% 223	49% 218	48% 202	50% 207	48% 186
Male	51% 176	50% 171	50% 199	51% 216	50% 223	49% 215	51% 223	52% 215	50% 207	52% 205
Special Programs										
ELL	4% 14	3% 10	4% 14	3% 12	2% 10	3% 11	1% 5	2% 7	2% 7	3% 13
Free/Reduced Lunch	4% 15	2% 7	2% 9	2% 8	3% 13	4% 16	3% 15	4% 15	3% 14	4% 16
SPED	10% 33	9% 32	9% 34	8% 34	9% 39	5% 22	4% 18	6% 25	4% 15	5% 19
504	3% 11	2% 8	2% 8	3% 11	1% 5	1% 4	1% 5	1% 4	1% 6	1% 3



Elementary Schools (K-5) (continued)

Boulder Community School of Integrated Studies (BCSIS)

<http://bcsis.bvsd.org>

161 INTEGRATED STUDIES-BCSIS			
	Staff	non-SRA	SRA
		Total Budget \$2,511,357	
Regular Education:	16.308	1,750,721	\$ 16,799
Special Education:	1.000	109,740	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	3,524	-
Culturally & Linguistically Diverse:	0.250	28,773	-
Talented & Gifted Education:	0.202	9,283	-
Student Services:	0.500	53,038	-
Instructional Staff Support:	-	-	2,901
Library Services:	0.500	60,991	-
School Administration:	3.000	314,429	3,537
Operations and Maintenance:	1.250	87,641	2,003
Health Room:	0.500	25,680	-
Utilities:	-	42,297	-
TOTALS:	23.510	\$ 2,486,117	\$ 25,240

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
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	273	281	304	303	302	303	296	302	287	279
Placements-Out	0	0	0	0	0	0	0	0	0	0
Placements-In	3	1	0	1	1	1	0	0	0	1
Out of District	9	3	3	2	1	3	5	5	6	5

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 0	0% 0	0% 0	0% 0	0% 1	0% 1	0% 0	0% 0	0% 0	0% 0
African American	0% 0	0% 1	1% 3	1% 2	1% 2	1% 3	1% 4	1% 4	1% 2	1% 2
Caucasian	79% 227	82% 234	82% 253	82% 252	81% 247	81% 250	81% 245	83% 254	85% 251	84% 246
Asian	1% 2	1% 3	2% 5	2% 7	1% 6	1% 4	1% 3	1% 3	1% 3	1% 9
Hispanic	12% 33	10% 29	8% 25	8% 24	9% 27	11% 33	10% 31	9% 29	8% 23	7% 21
Native Hawaiian	0% 0	0% 0	0% 1	0% 1	0% 1	1% 2	1% 2	1% 2	0% 0	0% 1
Multi	8% 24	6% 18	7% 20	7% 20	7% 20	5% 16	5% 16	5% 15	5% 14	5% 15

Gender

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	50% 143	51% 144	51% 157	49% 149	49% 149	52% 160	50% 150	46% 142	46% 136	48% 140
Male	50% 143	49% 141	49% 150	51% 157	51% 155	48% 149	50% 151	54% 165	54% 158	52% 154

Special Programs

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	0% 1	1% 4	1% 4	1% 4	3% 8	3% 10	4% 11	3% 10	2% 5	3% 10
Free/Reduced Lunch	16% 45	15% 44	13% 40	14% 43	12% 36	16% 48	19% 56	17% 53	18% 53	18% 52
SPED	12% 34	14% 41	15% 46	13% 39	12% 37	13% 39	11% 34	11% 34	9% 25	12% 34
504	3% 8	4% 10	3% 10	4% 12	3% 9	3% 9	2% 5	2% 7	2% 5	2% 6

Elementary Schools (K-5) (continued)

Birch Elementary

<http://bie.bvsd.org>

120 BIRCH ELEMENTARY			
	Staff	Total Budget \$3,241,531 non-SRA	SRA
Regular Education:	19.891	2,053,022	\$ 23,899
Special Education:	4.454	366,468	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	4,406	-
Culturally & Linguistically Diverse:	1.000	115,089	-
Talented & Gifted Education:	0.227	10,443	-
Student Services:	1.000	75,450	-
Instructional Staff Support:	-	-	8,300
Library Services:	0.500	63,587	-
School Administration:	3.188	309,756	-
Operations and Maintenance:	2.000	115,132	3,226
Health Room:	0.500	22,435	-
Utilities:	-	70,318	-
TOTALS:	32.760	\$ 3,206,106	\$ 35,425

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	294	295	342	347	369	368	344	340	329	344
BVSD OE-Out	80	95	98	92	106	111	90	93	89	86
BVSD OE-In	30	28	31	34	41	40	33	35	42	45
Placements-Out	9	7	6	7	7	7	4	4	2	3
Placements-In	6	7	13	10	14	16	17	11	11	12
Out of District	61	66	65	54	61	56	66	52	43	29

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 1	0% 1	0% 0	0% 1	0% 1	0% 1	1% 3	1% 5	1% 3	1% 3
African American	0% 1	1% 3	1% 2	2% 7	1% 4	1% 2	2% 6	2% 7	2% 7	2% 5
Caucasian	64% 196	68% 199	67% 232	66% 230	67% 248	67% 245	63% 228	64% 218	69% 229	69% 231
Asian	4% 11	4% 11	5% 18	5% 17	4% 22	6% 23	6% 23	5% 16	3% 11	5% 13
Hispanic	25% 77	23% 68	24% 84	24% 83	23% 85	23% 85	24% 88	24% 83	22% 72	19% 64
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	7% 21	4% 11	3% 9	2% 8	3% 11	3% 12	4% 16	3% 10	3% 11	5% 17
Gender	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	54% 167	53% 154	52% 180	50% 174	50% 185	50% 185	49% 180	51% 173	50% 168	52% 174
Male	46% 140	47% 139	48% 165	50% 172	50% 186	50% 183	51% 184	49% 166	50% 165	48% 159
Special Programs	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	10% 30	10% 28	12% 41	12% 40	13% 50	14% 53	13% 49	10% 33	8% 27	9% 31
Free/Reduced Lunch	28% 85	26% 77	25% 85	34% 117	27% 102	33% 123	43% 158	38% 122	32% 108	31% 103
SPED	15% 47	15% 43	17% 57	16% 57	14% 53	14% 50	13% 48	14% 49	13% 44	13% 42
504	3% 10	5% 16	3% 9	1% 5	2% 7	2% 6	1% 3	1% 4	0% 1	1% 2



Elementary Schools (K-5) (continued)

Coal Creek Elementary

<http://cce.bvsd.org>

158 COAL CREEK ELEMENTARY			
	Staff	Total Budget \$3,338,674 non-SRA	SRA
Regular Education:	19.960	2,163,316	\$ 14,000
Special Education:	5.560	371,494	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	4,406	-
Culturally & Linguistically Diverse:	-	-	-
Talented & Gifted Education:	0.245	11,258	-
Student Services:	1.000	99,530	-
Instructional Staff Support:	-	-	8,765
Library Services:	1.000	99,198	-
School Administration:	3.000	312,366	400
Operations and Maintenance:	2.000	141,757	3,000
Health Room:	0.500	25,955	-
Utilities:	-	83,229	-
TOTALS:	33.265	\$ 3,312,509	\$ 26,165

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	419	391	441	469	467	455	471	478	477	472
BVSD OE-Out	84	93	91	94	92	84	81	87	95	100
BVSD OE-In	21	21	29	35	42	43	36	40	49	63
Placements-Out	7	7	6	8	9	4	9	11	7	8
Placements-In	17	16	11	3	4	1	0	0	0	0
Out of District	9	8	8	8	7	8	9	7	7	7

DEMOGRAPHIC CHARACTERISTICS (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Ethnicity										
American Indian	0% 0	0% 0	0% 1	0% 1	0% 1	1% 3	1% 3	0% 2	0% 2	0% 1
African American	0% 0	0% 0	0% 1	0% 2	0% 1	1% 4	0% 2	0% 1	0% 2	1% 4
Caucasian	78% 288	77% 257	79% 307	80% 327	83% 346	82% 344	82% 349	83% 355	83% 358	80% 364
Asian	4% 14	4% 14	3% 13	3% 13	4% 12	4% 15	3% 14	3% 13	3% 15	3% 14
Hispanic	10% 37	10% 33	10% 37	10% 42	7% 30	6% 24	6% 26	7% 29	5% 23	8% 34
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	0% 1	0% 1	0% 0	0% 0
Multi	9% 32	9% 29	8% 30	6% 25	6% 26	6% 26	7% 31	6% 26	7% 31	8% 36
Gender										
Female	47% 176	49% 163	50% 194	48% 196	50% 207	51% 214	53% 227	51% 219	46% 197	49% 222
Male	53% 195	51% 170	50% 195	52% 214	50% 209	49% 203	47% 199	49% 208	54% 234	51% 231
Special Programs										
ELL	2% 9	1% 3	1% 3	1% 5	0% 2	0% 0	0% 2	1% 3	1% 4	1% 4
Free/Reduced Lunch	13% 50	8% 28	8% 31	10% 40	6% 27	10% 40	11% 45	9% 40	7% 30	10% 44
SPED	13% 47	13% 43	11% 44	12% 49	10% 42	8% 35	9% 37	9% 40	7% 29	6% 28
504	3% 11	2% 8	1% 3	1% 5	1% 3	1% 5	1% 6	1% 6	1% 4	0% 2

Elementary Schools (K-5) (continued)

Columbine Elementary

<http://columbineelementary.org>

124 COLUMBINE ELEMENTARY			
	Staff	Total Budget \$4,633,887 non-SRA	SRA
Regular Education:	24.242	2,546,215	\$ 41,479
Special Education:	4.324	358,771	500
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	6,172	-
Culturally & Linguistically Diverse:	5.000	575,446	-
Talented & Gifted Education:	0.773	79,446	500
Student Services:	1.000	97,733	-
Instructional Staff Support:	-	-	5,750
Library Services:	1.000	138,312	-
School Administration:	4.250	441,024	9,426
Operations and Maintenance:	2.500	176,614	7,350
Health Room:	0.500	25,317	-
Utilities:	-	123,832	-
TOTALS:	43.589	\$ 4,568,882	\$ 65,005

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	507	549	617	617	650	697	670	659	651	621
BVSD OE-Out	196	226	220	224	234	287	260	274	285	293
BVSD OE-In	54	55	47	61	74	79	82	77	75	77
Placements-Out	25	18	9	16	19	18	11	12	7	7
Placements-In	22	12	18	22	15	11	0	4	5	5
Out of District	7	8	3	4	2	2	1	3	2	3

DEMOGRAPHIC CHARACTERISTICS (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Ethnicity										
American Indian	0% 0	0% 0	0% 0	0% 1	0% 1	1% 3	1% 3	0% 2	1% 4	1% 5
African American	1% 3	1% 2	1% 3	1% 4	1% 4	1% 5	1% 4	1% 3	1% 5	2% 7
Caucasian	36% 132	38% 135	40% 178	39% 177	37% 180	37% 181	37% 176	33% 149	30% 132	24% 100
Asian	2% 9	3% 11	2% 9	2% 9	2% 13	2% 12	4% 18	3% 14	3% 14	3% 16
Hispanic	55% 199	57% 215	53% 237	54% 245	55% 268	55% 268	56% 272	59% 270	62% 269	67% 280
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	0% 0	0% 0	0% 0	0% 0
Multi	5% 19	4% 16	5% 23	4% 20	4% 17	3% 16	2% 9	4% 16	3% 12	2% 7
Gender										
Female	50% 182	48% 183	50% 223	52% 238	50% 241	50% 242	52% 252	52% 234	53% 229	51% 213
Male	50% 180	52% 196	50% 227	48% 218	50% 242	50% 244	48% 230	48% 220	47% 207	49% 202
Special Programs										
ELL	46% 165	48% 182	45% 201	45% 206	50% 242	49% 239	52% 253	56% 256	61% 268	67% 279
Free/Reduced Lunch	60% 218	57% 216	55% 248	59% 269	51% 248	59% 286	64% 309	69% 313	61% 265	64% 267
SPED	15% 56	16% 59	15% 67	14% 63	13% 64	12% 59	12% 56	11% 51	10% 42	10% 40
504	1% 3	2% 8	2% 8	2% 8	1% 6	2% 10	2% 9	1% 4	1% 4	1% 5



Elementary Schools (K-5) (continued)

Community Montessori

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

193 COMMUNITY MONTESSORI			
	Staff	Total Budget \$2,762,085 non-SRA	SRA
Regular Education:	20.615	1,808,664	\$ 13,756
Special Education:	1.000	109,744	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	3,084	-
Culturally & Linguistically Diverse:	1.000	115,089	-
Talented & Gifted Education:	0.168	7,729	-
Student Services:	1.000	90,264	-
Instructional Staff Support:	-	-	4,590
Library Services:	0.500	45,359	-
School Administration:	3.000	333,951	1,335
Operations and Maintenance:	2.000	120,405	2,254
Health Room:	0.500	24,338	-
Utilities:	-	81,523	-
TOTALS:	29.783	\$ 2,740,150	\$ 21,935

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
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	182	189	228	228	228	235	245	254	241	228
Placements-Out	0	0	0	0	0	0	0	0	0	0
Placements-In	2	2	0	6	5	2	1	1	0	0
Out of District	25	17	24	20	15	13	16	14	11	6

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 0	0% 0	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	1% 2
African American	1% 2	1% 2	2% 4	2% 5	2% 6	2% 5	1% 3	1% 2	1% 2	0% 0
Caucasian	71% 149	70% 146	67% 169	66% 167	69% 171	68% 171	70% 184	68% 183	66% 169	62% 154
Asian	3% 7	4% 8	5% 13	6% 14	3% 12	3% 8	4% 10	7% 18	7% 19	7% 25
Hispanic	18% 38	18% 37	17% 42	18% 46	17% 41	18% 44	16% 43	16% 44	18% 45	20% 49
Native Hawaiian	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	7% 14	7% 15	9% 23	9% 22	7% 18	9% 23	8% 22	8% 22	8% 20	8% 19
Gender	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	49% 103	47% 97	49% 123	49% 124	50% 124	53% 134	49% 129	48% 128	48% 122	46% 114
Male	51% 108	53% 111	51% 129	51% 130	50% 124	47% 117	51% 133	52% 141	52% 133	54% 135
Special Programs	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	10% 21	12% 25	15% 38	19% 47	19% 46	17% 42	15% 39	13% 35	16% 42	19% 47
Free/Reduced Lunch	19% 40	22% 45	21% 53	23% 58	18% 44	17% 42	17% 45	19% 50	22% 56	26% 64
SPED	10% 21	15% 32	17% 43	14% 36	13% 31	8% 19	9% 16	8% 16	7% 18	8% 21
504	3% 6	3% 7	2% 4	2% 6	2% 5	1% 2	2% 4	1% 3	1% 2	2% 4

Elementary Schools (K-5) (continued)

Creekside Elementary

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

164 CREEKSIDE ELEMENTARY			
	Staff	Total Budget \$3,636,139 non-SRA	SRA
Regular Education:	20.910	2,166,400	\$ 18,065
Special Education:	7.338	522,928	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	4,406	-
Culturally & Linguistically Diverse:	1.250	143,862	-
Talented & Gifted Education:	0.225	10,341	150
Student Services:	1.000	114,113	-
Instructional Staff Support:	-	-	3,500
Library Services:	0.500	63,587	300
School Administration:	3.125	314,350	10,500
Operations and Maintenance:	2.000	140,776	4,800
Health Room:	0.500	26,469	-
Utilities:	-	91,592	-
TOTALS:	36.848	\$ 3,598,824	\$ 37,315

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	487	489	527	501	503	518	501	528	517	470
BVSD OE-Out	227	242	249	266	277	289	270	280	267	240
BVSD OE-In	29	41	49	54	34	42	40	36	34	47
Placements-Out	5	6	5	11	8	4	3	3	3	3
Placements-In	14	11	8	11	19	15	17	11	18	13
Out of District	5	3	7	6	5	5	4	3	4	1

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 1	1% 2	1% 3	1% 4	1% 3	2% 5	1% 4	1% 3	0% 0	0% 0
African American	1% 3	1% 2	1% 2	0% 1	1% 4	2% 5	2% 7	4% 11	3% 8	2% 7
Caucasian	67% 201	68% 197	68% 228	66% 194	63% 170	60% 170	60% 173	57% 168	59% 181	53% 160
Asian	8% 24	7% 21	6% 21	6% 19	8% 25	9% 24	8% 23	10% 29	9% 26	10% 19
Hispanic	15% 45	16% 47	16% 55	18% 54	18% 48	21% 59	23% 66	22% 64	27% 81	33% 99
Native Hawaiian	0% 0	1% 2	0% 1	1% 2	1% 2	1% 2	1% 2	0% 0	0% 0	0% 0
Multi	9% 27	9% 28	8% 26	6% 19	7% 20	6% 16	5% 14	6% 19	3% 9	5% 15
Gender	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	45% 135	46% 139	49% 164	48% 142	48% 131	45% 127	49% 141	51% 150	48% 145	49% 147
Male	55% 166	54% 160	51% 172	52% 151	52% 141	55% 154	51% 148	49% 144	52% 160	51% 153
Special Programs	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	12% 35	14% 41	17% 57	19% 55	22% 60	24% 67	24% 68	24% 72	27% 81	29% 86
Free/Reduced Lunch	25% 74	23% 68	26% 87	35% 102	33% 89	39% 109	38% 109	38% 111	37% 114	39% 116
SPED	12% 36	14% 41	14% 46	13% 39	11% 31	14% 39	12% 35	12% 36	13% 41	14% 43
504	1% 2	1% 4	2% 6	2% 6	3% 7	2% 7	2% 5	1% 4	1% 3	1% 4



Elementary Schools (K-5) (continued)

Crest View Elementary

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

127 CREST VIEW ELEMENTARY			
	Staff	Total Budget \$4,636,097 non-SRA	SRA
Regular Education:	26.484	2,851,302	\$ 41,970
Special Education:	4.124	354,949	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	6,610	-
Culturally & Linguistically Diverse:	2.500	287,722	-
Talented & Gifted Education:	0.324	14,888	-
Student Services:	1.000	151,523	-
Instructional Staff Support:	-	-	2,632
Library Services:	1.000	121,405	-
School Administration:	4.250	477,757	-
Operations and Maintenance:	2.750	194,462	1,828
Health Room:	0.500	19,925	-
Utilities:	-	109,124	-
TOTALS:	42.932	\$ 4,589,667	\$ 46,430

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	733	757	839	883	885	920	861	851	867	846
BVSD OE-Out	319	351	343	350	339	371	319	310	317	324
BVSD OE-In	36	40	41	46	48	52	41	45	52	65
Placements-Out	19	17	17	26	21	17	14	10	9	8
Placements-In	8	8	8	8	9	10	6	6	8	11
Out of District	6	4	10	8	5	7	4	3	6	10

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 0	0% 0	0% 0	0% 1	1% 3	0% 3	1% 3	1% 5	1% 6	1% 5
African American	2% 7	2% 8	1% 7	2% 10	2% 13	2% 10	1% 8	1% 7	1% 9	1% 8
Caucasian	63% 282	62% 278	68% 354	65% 367	65% 376	64% 390	65% 377	65% 379	67% 406	68% 409
Asian	5% 22	6% 28	5% 25	6% 33	5% 33	4% 26	4% 23	5% 29	7% 42	5% 42
Hispanic	24% 107	23% 104	21% 115	21% 121	22% 126	24% 143	22% 130	23% 132	18% 107	18% 109
Native Hawaiian	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1
Multi	6% 28	6% 27	7% 35	6% 34	5% 31	6% 34	7% 39	6% 34	6% 39	7% 43
Gender	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	43% 190	43% 193	45% 240	46% 261	45% 264	46% 277	46% 268	48% 280	48% 295	49% 303
Male	57% 257	57% 252	55% 296	54% 305	55% 318	54% 329	54% 312	52% 306	52% 314	51% 314
Special Programs	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	19% 83	19% 86	18% 95	18% 102	20% 117	19% 117	17% 98	19% 109	16% 96	13% 80
Free/Reduced Lunch	28% 124	26% 115	24% 127	28% 160	25% 144	27% 165	27% 159	24% 140	22% 131	20% 124
SPED	14% 62	15% 65	13% 69	11% 64	10% 58	9% 55	9% 53	9% 51	8% 47	8% 47
504	1% 5	1% 5	2% 10	2% 10	1% 6	1% 7	1% 4	0% 2	0% 1	0% 2

Elementary Schools (K-5) (continued)

Douglass Elementary

<http://doe.bvsd.org>

130 DOUGLASS ELEMENTARY			
	Staff	Total Budget \$3,292,404 non-SRA	SRA
Regular Education:	17.766	1,921,906	\$ 23,775
Special Education:	6.351	472,220	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	4,406	-
Culturally & Linguistically Diverse:	-	-	-
Talented & Gifted Education:	0.215	9,881	-
Student Services:	1.000	99,530	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	127,172	-
School Administration:	3.000	335,770	-
Operations and Maintenance:	2.500	168,452	-
Health Room:	0.500	19,925	-
Utilities:	-	109,367	-
TOTALS:	32.332	\$ 3,268,629	\$ 23,775

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	314	299	365	400	430	461	462	451	434	417
BVSD OE-Out	89	86	77	82	82	99	71	58	51	65
BVSD OE-In	65	83	84	79	70	72	81	73	84	100
Placements-Out	11	9	9	14	15	17	18	17	13	13
Placements-In	9	7	12	5	5	3	2	1	0	1
Out of District	3	4	7	9	7	8	5	4	7	5

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	1% 2	1% 2	1% 3	1% 2	0% 2	0% 2	0% 1	0% 1	0% 1	0% 1
African American	1% 2	1% 4	1% 3	1% 4	1% 4	1% 4	1% 5	1% 3	1% 3	0% 2
Caucasian	84% 244	81% 242	84% 319	83% 330	82% 341	82% 355	80% 367	81% 368	84% 385	83% 375
Asian	2% 5	2% 5	2% 8	2% 8	2% 8	3% 11	3% 15	4% 16	3% 15	4% 16
Hispanic	8% 23	9% 26	6% 22	5% 20	6% 23	5% 21	6% 29	5% 22	5% 21	4% 20
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	6% 18	7% 26	8% 32	9% 37	9% 41	10% 44	10% 44	8% 36	8% 37
Gender	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	46% 134	42% 125	45% 170	48% 191	50% 208	50% 215	48% 222	49% 222	48% 221	49% 219
Male	54% 156	58% 172	55% 211	52% 205	50% 207	50% 219	52% 239	51% 232	52% 240	51% 232
Special Programs	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	2% 5	1% 3	1% 5	1% 2	1% 3	1% 3	1% 3	1% 4	1% 4	1% 3
Free/Reduced Lunch	5% 14	5% 15	4% 17	6% 23	5% 22	6% 27	7% 34	4% 17	6% 27	5% 23
SPED	13% 39	13% 39	13% 51	13% 51	9% 36	8% 33	8% 36	9% 42	6% 28	7% 33
504	3% 9	4% 12	4% 17	2% 8	2% 7	1% 4	1% 5	1% 4	1% 6	2% 7



Elementary Schools (K-5) (continued)

Eisenhower Elementary

<http://eie.bvsvd.org>

132 EISENHOWER ELEMENTARY			
	Staff	Total Budget \$3,568,309 non-SRA	SRA
Regular Education:	21.303	2,310,261	\$ 23,120
Special Education:	4.998	342,624	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	4,848	-
Culturally & Linguistically Diverse:	1.000	115,089	-
Talented & Gifted Education:	0.252	11,579	-
Student Services:	1.000	99,530	-
Instructional Staff Support:	-	-	3,540
Library Services:	1.000	72,173	-
School Administration:	3.000	315,157	290
Operations and Maintenance:	2.500	134,911	4,000
Health Room:	0.500	25,907	-
Utilities:	-	105,280	-
TOTALS:	35.553	\$ 3,537,359	\$ 30,950

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	419	413	481	490	463	506	481	508	492	478
BVSD OE-Out	141	142	154	171	167	176	175	192	182	181
BVSD OE-In	58	46	57	60	66	75	69	63	69	72
Placements-Out	8	6	3	4	5	4	5	5	5	1
Placements-In	24	22	17	24	26	24	23	25	19	20
Out of District	8	13	8	11	6	3	5	7	9	10

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	0% 1	0% 1
African American	1% 3	1% 5	1% 5	1% 5	1% 4	1% 4	2% 8	1% 6	1% 3	0% 1
Caucasian	72% 255	72% 242	73% 293	73% 299	73% 280	73% 306	73% 290	74% 300	74% 298	71% 293
Asian	3% 12	4% 15	5% 21	4% 18	3% 21	6% 26	5% 20	6% 25	7% 27	6% 30
Hispanic	13% 45	12% 41	13% 54	13% 51	12% 47	12% 49	11% 44	11% 43	13% 51	14% 57
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 1	0% 1	0% 1	0% 1	0% 0	0% 1
Multi	11% 38	10% 33	7% 29	8% 34	8% 32	8% 32	9% 35	7% 29	6% 23	7% 28

Gender	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	48% 170	49% 163	48% 193	50% 202	47% 182	49% 205	51% 202	47% 192	48% 192	51% 208
Male	52% 183	51% 173	52% 209	50% 205	53% 203	51% 213	49% 196	53% 213	52% 212	49% 203

Special Programs	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	12% 41	11% 37	14% 57	12% 49	14% 52	16% 67	15% 59	15% 60	12% 50	15% 60
Free/Reduced Lunch	16% 58	17% 56	16% 63	19% 78	19% 73	17% 70	16% 65	16% 66	15% 61	17% 70
SPED	13% 45	11% 37	13% 51	11% 46	12% 45	10% 41	10% 40	12% 49	12% 48	12% 50
504	3% 9	3% 10	4% 15	4% 17	1% 5	1% 3	1% 2	1% 3	0% 1	1% 4

Elementary Schools (K-5) (continued)

Emerald Elementary

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

134 EMERALD ELEMENTARY			
	Staff	non-SRA	SRA
Total Budget \$3,862,650			
Regular Education:	23.520	2,477,203	\$ 39,982
Special Education:	2.840	264,134	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	5,286	-
Culturally & Linguistically Diverse:	2.000	230,180	-
Talented & Gifted Education:	0.350	16,084	202
Student Services:	1.366	123,305	-
Instructional Staff Support:	-	-	5,261
Library Services:	1.000	101,072	-
School Administration:	3.125	323,249	-
Operations and Maintenance:	2.500	160,893	6,020
Health Room:	0.500	25,907	-
Utilities:	-	83,872	-
TOTALS:	37.201	\$ 3,811,185	\$ 51,465

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	308	329	372	384	365	394	344	356	320	262
BVSD OE-Out	58	80	85	88	94	131	96	96	94	79
BVSD OE-In	38	37	32	36	26	31	32	30	19	22
Placements-Out	11	13	11	12	10	10	5	7	3	3
Placements-In	15	25	22	15	18	9	6	14	15	16
Out of District	52	46	51	60	61	55	54	42	47	38

DEMOGRAPHIC CHARACTERISTICS (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Ethnicity										
American Indian	1% 5	1% 4	1% 5	1% 5	1% 3	1% 3	0% 0	0% 1	0% 0	0% 1
African American	4% 14	4% 13	5% 17	4% 15	2% 8	2% 8	3% 9	2% 6	2% 5	2% 5
Caucasian	47% 161	48% 155	48% 181	49% 190	43% 154	43% 149	42% 141	43% 143	42% 123	39% 113
Asian	6% 20	7% 22	5% 20	3% 12	6% 18	4% 15	6% 21	6% 19	8% 23	6% 20
Hispanic	37% 125	41% 137	36% 134	39% 149	44% 158	45% 156	44% 146	44% 147	44% 129	46% 131
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 1	0% 1	0% 1	0% 1	0% 0	1% 4
Multi	4% 14	2% 7	5% 17	4% 16	5% 18	3% 12	5% 15	5% 16	4% 13	5% 13
Gender										
Female	51% 173	50% 168	50% 187	49% 188	48% 173	47% 161	49% 162	47% 157	51% 150	52% 149
Male	49% 166	50% 170	50% 187	51% 199	52% 187	53% 183	51% 171	53% 176	49% 146	48% 138
Special Programs										
ELL	19% 66	21% 71	22% 81	19% 73	24% 87	27% 92	25% 83	25% 82	26% 78	25% 71
Free/Reduced Lunch	39% 132	47% 159	46% 173	50% 195	49% 178	56% 193	59% 197	59% 182	55% 162	61% 176
SPED	13% 43	18% 60	18% 69	15% 58	15% 53	18% 61	16% 52	14% 47	7% 22	10% 30
504	2% 8	2% 6	2% 6	1% 4	0% 0	0% 1	0% 1	0% 0	1% 2	1% 2



Elementary Schools (K-5) (continued)

Fireside Elementary

<http://fie.bvsd.org>

156 FIRESIDE ELEMENTARY			
	Staff	Total Budget \$4,142,562 non-SRA	SRA
Regular Education:	23.999	2,587,571	\$ 23,943
Special Education:	7.188	487,168	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	4,848	-
Culturally & Linguistically Diverse:	1.000	115,089	-
Talented & Gifted Education:	0.286	13,142	-
Student Services:	1.000	117,926	-
Instructional Staff Support:	-	-	8,952
Library Services:	1.000	127,217	700
School Administration:	3.375	339,466	1,000
Operations and Maintenance:	2.500	175,089	3,300
Health Room:	0.500	23,375	-
Utilities:	-	113,776	-
TOTALS:	40.848	\$ 4,104,667	\$ 37,895

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	362	343	396	389	380	408	370	372	380	372
BVSD OE-Out	48	52	54	57	58	60	61	63	72	66
BVSD OE-In	81	70	82	74	78	79	96	94	92	107
Placements-Out	4	4	2	3	0	4	4	2	0	1
Placements-In	13	12	10	8	14	20	18	22	27	29
Out of District	11	7	8	9	8	10	7	12	13	10

DEMOGRAPHIC CHARACTERISTICS (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Ethnicity										
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	0% 2	0% 0	0% 1
African American	0% 0	0% 0	0% 2	0% 1	0% 1	0% 1	0% 1	0% 1	0% 1	0% 1
Caucasian	79% 326	80% 301	80% 349	75% 314	76% 319	72% 319	72% 308	75% 326	73% 323	71% 321
Asian	3% 14	4% 16	4% 18	7% 30	3% 27	7% 31	7% 30	8% 34	10% 43	8% 45
Hispanic	8% 32	8% 29	9% 39	12% 52	13% 54	15% 67	16% 67	12% 51	12% 55	12% 54
Native Hawaiian	0% 1	0% 0	0% 1	0% 1	0% 1	0% 0	0% 0	0% 0	0% 0	0% 2
Multi	10% 41	8% 30	6% 28	5% 22	4% 17	6% 25	4% 19	5% 21	4% 16	6% 25
Gender										
Female	52% 215	51% 190	49% 216	50% 209	50% 208	51% 227	49% 209	50% 219	52% 229	54% 242
Male	48% 199	49% 186	51% 221	50% 211	50% 211	49% 216	51% 217	50% 216	48% 212	46% 207
Special Programs										
ELL	7% 31	8% 30	9% 39	10% 42	11% 46	12% 51	13% 55	12% 52	12% 52	12% 55
Free/Reduced Lunch	11% 45	11% 41	9% 39	11% 46	11% 46	13% 59	16% 69	12% 54	16% 69	13% 57
SPED	12% 50	10% 38	10% 42	7% 29	6% 26	4% 17	3% 14	6% 25	5% 23	5% 23
504	2% 7	3% 13	3% 12	3% 12	3% 11	1% 5	0% 2	1% 5	0% 2	1% 4

Elementary Schools (K-5) (continued)

Flatirons Elementary

<http://fle.bvsd.org>

136 FLATIRONS ELEMENTARY			
	Staff	Total Budget \$1,912,683 non-SRA	SRA
Regular Education:	12.235	1,254,636	\$ 11,963
Special Education:	-	1,131	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	2,646	-
Culturally & Linguistically Diverse:	-	-	-
Talented & Gifted Education:	0.087	4,001	-
Student Services:	0.500	48,456	-
Instructional Staff Support:	-	-	515
Library Services:	0.500	70,601	-
School Administration:	3.000	314,481	385
Operations and Maintenance:	2.000	119,249	842
Health Room:	0.500	21,553	-
Utilities:	-	62,224	-
TOTALS:	18.822	\$ 1,898,978	\$ 13,705

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	199	201	226	226	268	268	297	308	310	293
BVSD OE-Out	66	83	77	71	87	82	78	76	72	67
BVSD OE-In	52	52	58	69	65	73	57	57	59	50
Placements-Out	7	2	1	1	6	4	5	2	7	6
Placements-In	3	2	2	2	4	1	1	1	1	2
Out of District	3	3	4	5	4	4	3	2	10	0

DEMOGRAPHIC CHARACTERISTICS (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Ethnicity										
American Indian	0% 0	0% 0	0% 0	0% 0	0% 1	0% 0	0% 0	0% 0	1% 2	0% 1
African American	1% 2	1% 2	1% 2	0% 1	1% 2	1% 3	1% 3	1% 4	1% 4	1% 3
Caucasian	87% 158	87% 150	9% 192	88% 201	87% 212	85% 217	84% 230	81% 234	83% 248	83% 234
Asian	1% 2	2% 3	2% 4	2% 5	1% 3	2% 4	2% 6	3% 9	3% 9	3% 10
Hispanic	4% 7	3% 5	2% 4	4% 9	5% 12	6% 16	6% 16	9% 26	5% 16	6% 16
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	7% 13	7% 12	4% 9	5% 12	6% 15	6% 14	7% 19	6% 17	7% 21	7% 19
Gender										
Female	46% 84	42% 72	41% 87	42% 95	45% 111	44% 113	49% 135	49% 141	50% 151	50% 141
Male	54% 98	58% 100	59% 124	58% 133	55% 134	56% 141	51% 139	51% 149	50% 149	50% 142
Special Programs										
ELL	1% 1	1% 1	0% 0	2% 4	2% 5	2% 4	3% 7	2% 5	1% 3	0% 1
Free/Reduced Lunch	10% 18	7% 12	9% 19	14% 33	8% 20	11% 28	8% 21	13% 38	14% 42	6% 16
SPED	15% 28	16% 27	15% 31	14% 32	12% 29	11% 27	9% 26	10% 28	9% 26	10% 27
504	1% 1	3% 5	4% 8	2% 5	1% 2	0% 1	1% 2	1% 2	0% 1	1% 3



Elementary Schools (K-5) (continued)

Foothill Elementary

<http://foe.bvsvd.org>

138 FOOTHILL ELEMENTARY			
	Staff	Total Budget \$4,085,903 non-SRA	SRA
Regular Education:	24.042	2,588,387	\$ 25,490
Special Education:	7.370	494,203	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	5,286	-
Culturally & Linguistically Diverse:	0.750	86,317	-
Talented & Gifted Education:	0.285	13,110	-
Student Services:	1.000	95,169	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	147,863	-
School Administration:	3.125	299,253	1,500
Operations and Maintenance:	3.000	193,644	6,000
Health Room:	0.500	24,316	-
Utilities:	-	105,365	-
TOTALS:	41.072	\$ 4,052,913	\$ 32,990

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	487	482	549	575	597	639	634	644	657	607
BVSD OE-Out	106	105	132	146	148	148	121	128	139	142
BVSD OE-In	36	23	36	32	45	49	26	26	55	77
Placements-Out	4	3	7	12	10	10	4	4	4	6
Placements-In	18	14	13	12	11	10	7	3	3	3
Out of District	1	1	1	0	1	3	1	2	1	4

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	1% 5	1% 6	1% 4	1% 3	0% 0	0% 0	0% 1	0% 1	0% 1	0% 2
African American	1% 5	0% 1	0% 1	1% 4	1% 3	1% 4	1% 4	1% 3	0% 2	0% 0
Caucasian	78% 340	80% 336	84% 382	83% 381	83% 408	82% 441	81% 441	83% 450	81% 466	81% 463
Asian	2% 10	2% 7	1% 3	1% 4	2% 8	1% 8	1% 5	2% 10	2% 13	2% 17
Hispanic	11% 47	9% 38	9% 40	9% 42	10% 50	11% 58	10% 54	10% 52	10% 58	10% 59
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	6% 27	8% 33	6% 26	5% 23	5% 24	6% 30	8% 42	9% 29	6% 34	5% 28
Gender	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	50% 217	51% 215	52% 237	50% 229	50% 248	52% 282	52% 283	50% 271	51% 291	52% 296
Male	50% 217	49% 206	48% 219	50% 228	50% 245	48% 259	48% 264	50% 274	49% 283	48% 273
Special Programs	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	7% 32	6% 26	6% 27	7% 32	7% 33	7% 37	6% 33	7% 37	7% 38	6% 36
Free/Reduced Lunch	8% 35	8% 32	9% 39	9% 41	9% 43	11% 60	12% 67	14% 78	16% 89	11% 65
SPED	15% 63	15% 65	14% 64	14% 63	12% 59	9% 51	9% 49	8% 44	6% 34	7% 40
504	2% 9	3% 12	2% 11	2% 10	2% 12	2% 10	1% 4	1% 4	1% 8	1% 3

Elementary Schools (K-5) (continued)

Gold Hill Elementary

<http://ghe.bvsd.org>

141 GOLD HILL ELEMENTARY			
	Staff	Total Budget \$368,989	
		non-SRA	SRA
Regular Education:	2.254	253,277 \$	2,752
Special Education:	0.400	31,996	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	3,524	-
Culturally & Linguistically Diverse:	-	-	-
Talented & Gifted Education:	-	-	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	122
Library Services:	-	-	54
School Administration:	0.564	41,086	-
Operations and Maintenance:	0.250	15,303	1,072
Health Room:	0.200	7,970	-
Utilities:	-	11,833	-
TOTALS:	3.668	\$ 364,989	\$ 4,000

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	9	6	4	6	7	19	7	8	8	10
BVSD OE-Out	0	0	0	2	3	0	1	3	3	3
BVSD OE-In	7	18	17	15	15	17	20	22	18	18
Placements-Out	0	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	0	0	0	0	0	0	0	0	0

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
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	82% 14	88% 22	88% 18	89% 17	89% 17	100% 26	96% 25	93% 25	96% 22	83% 24
Asian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	4% 1	4% 1	4% 2
Hispanic	12% 2	8% 2	0% 0	0% 0	5% 1	0% 0	0% 0	0% 0	0% 0	3% 1
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	6% 1	4% 1	14% 3	11% 2	5% 1	0% 0	4% 1	4% 1	0% 0	7% 2

Gender	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	29% 5	28% 7	24% 5	16% 3	21% 4	38% 10	46% 12	37% 10	39% 9	45% 13
Male	71% 12	72% 18	76% 16	84% 16	79% 15	62% 16	54% 14	63% 17	61% 14	55% 16

Special Programs	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Free/Reduced Lunch	24% 4	20% 5	5% 1	5% 1	5% 1	12% 3	12% 3	4% 1	9% 2	3% 1
SPED	0% 0	4% 1	10% 2	0% 0	16% 3	8% 2	19% 4	7% 2	13% 3	14% 4
504	0% 0	0% 0	0% 0	0% 0	0% 0	4% 1	4% 1	0% 0	0% 0	0% 0



Elementary Schools (K-5) (continued)

Heatherwood Elementary

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

144 HEATHERWOOD ELEMENTARY			
	Staff	Total Budget \$2,734,093 non-SRA	SRA
Regular Education:	15.501	1,647,154	\$ 16,357
Special Education:	5.143	366,655	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	3,084	-
Culturally & Linguistically Diverse:	-	-	-
Talented & Gifted Education:	0.172	7,912	-
Student Services:	0.500	48,456	-
Instructional Staff Support:	-	-	2,255
Library Services:	0.500	72,099	-
School Administration:	3.000	309,007	-
Operations and Maintenance:	2.000	137,088	4,308
Health Room:	0.500	20,721	-
Utilities:	-	98,997	-
TOTALS:	27.316	\$ 2,711,173	\$ 22,920

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	303	296	311	342	381	403	401	409	403	384
BVSD OE-Out	93	99	71	74	73	76	65	74	78	78
BVSD OE-In	11	10	15	13	12	16	19	18	27	26
Placements-Out	3	2	1	5	4	2	2	2	4	5
Placements-In	6	9	11	10	10	9	6	7	7	10
Out of District	12	11	5	10	13	17	13	16	22	16

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
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% 3	1% 3	2% 5	1% 4	1% 3	1% 2	1% 3	1% 4	1% 3	1% 3
Caucasian	82% 192	81% 182	82% 219	84% 250	84% 282	84% 303	82% 304	81% 301	83% 312	83% 307
Asian	4% 10	4% 10	3% 8	2% 7	4% 10	3% 9	3% 11	4% 15	3% 13	4% 11
Hispanic	7% 16	8% 18	9% 23	8% 25	8% 26	6% 23	6% 22	8% 29	7% 27	7% 27
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	1% 2	0% 0	0% 0	0% 1
Multi	6% 14	5% 11	5% 13	3% 10	5% 16	6% 23	8% 28	6% 23	5% 19	6% 21

Gender

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	50% 117	44% 99	45% 121	43% 128	45% 152	47% 168	45% 167	46% 170	44% 164	45% 168
Male	50% 118	56% 125	55% 147	57% 168	55% 185	53% 192	55% 203	54% 202	56% 212	55% 203

Special Programs

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	1% 2	0% 1	0% 1	1% 2	1% 5	1% 2	1% 4	1% 4	1% 3	2% 6
Free/Reduced Lunch	17% 39	14% 32	9% 23	11% 33	10% 35	11% 41	15% 54	12% 45	10% 36	11% 40
SPED	20% 46	22% 50	17% 45	17% 49	15% 51	13% 46	12% 46	11% 41	9% 32	11% 40
504	1% 3	1% 2	3% 7	2% 7	2% 8	2% 8	2% 9	2% 6	2% 8	2% 6

Elementary Schools (K-5) (continued)

High Peaks Elementary

<http://hpe.bvsd.org>

192 HIGH PEAKS ELEMENTARY			
	Staff	non-SRA	SRA
		Total Budget \$2,386,553	
Regular Education:	15.736	1,689,984	\$ 15,521
Special Education:	-	1,131	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	3,524	-
Culturally & Linguistically Diverse:	0.750	86,317	-
Talented & Gifted Education:	0.195	8,962	-
Student Services:	0.500	53,038	-
Instructional Staff Support:	-	-	2,885
Library Services:	0.500	66,033	-
School Administration:	2.750	296,024	1,965
Operations and Maintenance:	1.250	87,641	1,744
Health Room:	0.500	25,680	-
Utilities:	-	46,104	-
TOTALS:	22.181	\$ 2,364,438	\$ 22,115

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
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	240	259	286	278	292	280	287	274	280	256
Placements-Out	0	0	0	0	0	0	0	0	0	0
Placements-In	3	1	0	4	1	0	0	2	1	0
Out of District	16	13	10	9	6	9	10	8	8	11

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
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% 4	1% 4	2% 6	1% 3	1% 2	0% 1	0% 0	0% 0	0% 0	1% 2
Caucasian	55% 143	57% 155	6% 181	67% 196	69% 206	73% 213	73% 217	76% 216	76% 220	74% 211
Asian	25% 64	24% 66	21% 62	16% 48	25% 53	15% 44	15% 46	10% 28	9% 26	10% 27
Hispanic	5% 14	8% 22	8% 23	5% 16	4% 13	4% 12	6% 18	8% 22	9% 26	9% 27
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	13% 34	10% 26	8% 24	10% 28	8% 25	7% 20	5% 16	7% 19	6% 17	6% 18

Gender

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	47% 121	46% 125	46% 136	47% 136	47% 141	44% 128	45% 135	48% 136	43% 123	46% 131
Male	53% 138	54% 148	54% 160	53% 155	53% 158	56% 162	55% 162	52% 149	57% 166	54% 154

Special Programs

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	12% 31	14% 39	15% 44	12% 36	10% 30	11% 33	8% 25	9% 25	10% 28	9% 27
Free/Reduced Lunch	5% 13	7% 19	6% 18	6% 17	5% 14	5% 14	8% 24	9% 27	10% 29	8% 24
SPED	6% 16	8% 21	6% 19	7% 19	4% 13	4% 11	3% 10	5% 14	5% 15	6% 17
504	2% 6	2% 5	3% 8	3% 10	3% 10	3% 9	3% 10	3% 8	2% 5	1% 3



Elementary Schools (K-5) (continued)

Jamestown Elementary

<http://jae.bvsd.org>

147 JAMESTOWN ELEMENTARY			
	Staff	Total Budget \$346,047 non-SRA	SRA
Regular Education:	2.368	258,440	\$ 4,000
Special Education:	0.100	5,251	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	3,524	-
Culturally & Linguistically Diverse:	-	-	-
Talented & Gifted Education:	-	-	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	-
Library Services:	-	-	-
School Administration:	0.550	45,949	-
Operations and Maintenance:	0.250	17,932	-
Health Room:	-	-	-
Utilities:	-	10,951	-
TOTALS:	3.268	\$ 342,047	\$ 4,000

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	14	15	14	11	13	21	11	10	10	15
BVSD OE-Out	2	2	3	4	5	5	4	5	5	7
BVSD OE-In	9	6	10	7	9	13	11	10	14	12
Placements-Out	1	0	1	0	0	0	0	0	0	0
Placements-In	0	0	0	0	0	0	0	0	0	0
Out of District	0	0	0	1	0	0	0	0	2	0

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
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	90% 18	89% 17	95% 19	87% 13	94% 16	100% 19	100% 18	100% 15	95% 20	99% 19
Asian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	5% 1	0% 1
Hispanic	10% 2	11% 2	5% 1	7% 1	6% 1	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	0% 0	0% 0	7% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0

Gender

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	65% 13	63% 12	55% 11	60% 9	47% 8	42% 8	44% 8	40% 6	33% 7	30% 6
Male	35% 7	37% 7	45% 9	40% 6	53% 9	58% 11	56% 10	60% 9	67% 14	70% 14

Special Programs

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Free/Reduced Lunch	5% 1	0% 0	0% 0	13% 2	6% 1	5% 1	6% 1	7% 1	33% 7	0% 0
SPED	5% 1	0% 0	0% 0	7% 1	6% 1	11% 2	11% 2	13% 2	14% 3	15% 3
504	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0

Elementary Schools (K-5) (continued)

Kohl Elementary

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

150 KOHL ELEMENTARY			
	Staff	non-SRA	SRA
		Total Budget \$3,281,474	
Regular Education:	18.889	2,008,935	\$ 23,765
Special Education:	5.943	435,242	1,400
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	4,406	-
Culturally & Linguistically Diverse:	-	-	-
Talented & Gifted Education:	0.229	10,522	-
Student Services:	1.000	97,733	-
Instructional Staff Support:	-	-	2,000
Library Services:	0.500	72,099	-
School Administration:	3.625	366,781	300
Operations and Maintenance:	2.500	164,125	4,800
Health Room:	0.500	25,317	-
Utilities:	-	64,049	-
TOTALS:	33.186	\$ 3,249,209	\$ 32,265

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	281	279	316	330	333	353	358	343	320	302
BVSD OE-Out	61	61	57	59	64	67	53	36	30	32
BVSD OE-In	33	44	62	75	88	92	79	85	92	97
Placements-Out	14	24	20	12	16	8	8	9	9	14
Placements-In	8	9	7	11	13	12	10	8	4	3
Out of District	45	47	50	61	72	76	75	79	93	79

DEMOGRAPHIC CHARACTERISTICS (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Ethnicity										
American Indian	0% 1	0% 0	0% 0	0% 1	0% 1	0% 1	0% 2	1% 4	1% 4	0% 2
African American	1% 2	0% 1	1% 5	2% 8	2% 7	1% 6	2% 7	1% 5	1% 3	1% 3
Caucasian	75% 217	73% 214	7% 253	73% 292	75% 317	75% 339	76% 350	74% 345	76% 359	78% 367
Asian	1% 3	3% 8	3% 9	2% 10	1% 13	5% 23	5% 23	6% 27	6% 26	6% 26
Hispanic	15% 43	16% 46	18% 63	16% 64	14% 58	14% 63	13% 60	15% 69	14% 65	12% 56
Native Hawaiian	0% 1	0% 1	1% 2	0% 0	0% 0	0% 1	0% 1	0% 2	0% 0	0% 0
Multi	8% 23	8% 23	7% 24	7% 27	6% 26	4% 20	4% 17	3% 15	3% 13	3% 15
Gender										
Female	47% 136	49% 145	49% 174	50% 201	49% 206	49% 221	52% 238	51% 237	54% 253	52% 246
Male	53% 154	51% 148	51% 182	50% 201	51% 216	51% 232	48% 222	49% 230	46% 217	48% 223
Special Programs										
ELL	1% 2	0% 1	1% 4	1% 6	2% 8	2% 10	2% 9	2% 10	1% 6	1% 5
Free/Reduced Lunch	21% 60	23% 68	22% 78	23% 93	19% 79	22% 101	23% 106	19% 91	17% 78	18% 83
SPED	14% 41	19% 57	16% 56	15% 59	15% 63	14% 64	11% 49	12% 58	9% 42	8% 38
504	2% 7	2% 7	2% 8	2% 10	1% 4	0% 0	0% 0	0% 0	0% 1	1% 3



Elementary Schools (K-5) (continued)

Lafayette Elementary

<http://lae.bvdsd.org>

153 LAFAYETTE ELEMENTARY			
	Staff	Total Budget \$4,361,887 non-SRA	SRA
Regular Education:	24.705	2,653,310	\$ 24,267
Special Education:	6.459	473,305	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	5,726	-
Culturally & Linguistically Diverse:	1.000	115,089	-
Talented & Gifted Education:	1.300	147,583	-
Student Services:	1.706	167,147	-
Instructional Staff Support:	-	-	13,138
Library Services:	1.000	151,011	1,000
School Administration:	3.250	347,538	-
Operations and Maintenance:	2.500	165,912	4,000
Health Room:	0.500	25,702	-
Utilities:	-	67,159	-
TOTALS:	42.420	\$ 4,319,482	\$ 42,405

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	655	611	670	624	653	955	903	902	925	937
BVSD OE-Out	264	273	268	266	279	395	388	399	422	451
BVSD OE-In	62	71	67	63	86	68	56	54	52	63
Placements-Out	13	14	11	13	11	15	6	7	6	3
Placements-In	12	11	12	11	12	8	5	9	6	8
Out of District	0	5	6	7	7	10	5	10	7	8

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 1	0% 1	0% 1	0% 1	0% 2	0% 3	1% 3	1% 4	1% 4	0% 1
African American	0% 1	0% 1	0% 1	1% 3	2% 7	1% 5	1% 4	1% 5	1% 3	1% 3
Caucasian	76% 343	75% 309	75% 355	73% 310	69% 323	75% 473	73% 420	73% 417	74% 417	73% 437
Asian	3% 13	3% 12	4% 18	5% 21	3% 27	5% 34	5% 31	5% 30	4% 25	5% 25
Hispanic	13% 57	12% 51	12% 55	14% 61	16% 74	12% 79	14% 82	13% 72	15% 85	16% 93
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 1	0% 1	0% 1	0% 1	0% 0	0% 1
Multi	8% 35	9% 36	9% 42	7% 31	7% 32	6% 38	6% 33	7% 39	5% 28	6% 37
Gender	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	50% 227	50% 204	46% 218	48% 205	48% 225	47% 296	47% 271	48% 270	45% 254	43% 256
Male	50% 223	50% 206	54% 254	52% 222	52% 241	53% 337	53% 303	52% 298	55% 309	57% 341
Special Programs	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	6% 25	6% 25	7% 35	10% 41	9% 44	7% 46	8% 48	8% 43	7% 42	8% 47
Free/Reduced Lunch	20% 92	18% 72	17% 80	23% 97	21% 96	19% 123	22% 126	22% 125	23% 129	22% 129
SPED	10% 47	12% 48	13% 62	14% 60	12% 57	11% 70	10% 57	9% 49	10% 57	11% 64
504	2% 11	2% 7	2% 9	3% 11	3% 12	2% 13	2% 9	1% 8	2% 11	2% 12

Elementary Schools (K-5) (continued)

Louisville Elementary

<http://loe.bvsd.org>

157 LOUISVILLE ELEMENTARY			
	Staff	non-SRA	SRA
Regular Education:	24.269	2,636,023	\$ 26,945
Special Education:	6.060	427,494	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	6,172	-
Culturally & Linguistically Diverse:	1.000	115,089	-
Talented & Gifted Education:	0.327	15,043	-
Student Services:	1.000	120,355	-
Instructional Staff Support:	-	-	9,116
Library Services:	1.000	96,375	-
School Administration:	3.634	381,166	2,024
Operations and Maintenance:	2.500	171,821	2,780
Health Room:	0.500	22,435	-
Utilities:	-	69,003	-
TOTALS:	40.290	\$ 4,060,976	\$ 40,865

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	534	545	609	652	627	643	643	626	617	567
BVSD OE-Out	109	120	126	119	111	113	96	85	91	103
BVSD OE-In	17	13	20	26	32	39	37	48	67	84
Placements-Out	6	3	5	9	9	8	10	13	14	18
Placements-In	11	11	13	9	6	9	6	6	7	7
Out of District	4	3	6	4	6	1	1	2	2	2

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1
African American	1% 4	1% 3	1% 5	1% 3	1% 3	1% 4	1% 5	1% 8	1% 6	1% 4
Caucasian	77% 349	77% 346	78% 404	81% 454	82% 451	80% 457	81% 470	81% 472	82% 485	83% 458
Asian	2% 9	2% 11	3% 13	2% 12	2% 9	2% 10	2% 12	2% 12	2% 12	2% 14
Hispanic	14% 62	12% 55	10% 54	10% 57	10% 57	12% 66	12% 72	12% 70	11% 64	10% 55
Native Hawaiian	0% 0	0% 2	1% 4	0% 1	0% 1	0% 1	0% 1	0% 1	0% 0	0% 0
Multi	6% 28	7% 32	7% 36	6% 36	5% 30	5% 31	4% 22	4% 21	4% 21	4% 22

Gender	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	51% 231	51% 230	51% 264	52% 290	50% 277	50% 285	50% 293	50% 291	49% 291	49% 270
Male	49% 221	49% 219	49% 252	48% 273	50% 274	50% 284	50% 289	50% 293	51% 297	51% 284

Special Programs	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	6% 28	5% 24	6% 31	6% 32	5% 28	5% 30	6% 33	6% 34	5% 30	5% 28
Free/Reduced Lunch	16% 71	18% 83	14% 72	13% 74	12% 66	15% 84	15% 88	19% 90	13% 78	14% 78
SPED	11% 50	11% 49	11% 55	10% 56	11% 58	11% 60	10% 56	8% 45	7% 44	8% 46
504	1% 6	3% 12	2% 11	3% 16	4% 21	3% 19	3% 15	2% 14	2% 10	2% 10



Elementary Schools (K-5) (continued)

Mesa Elementary

<http://mee.bvsvd.org>

166 MESA ELEMENTARY			
	Staff	Total Budget \$2,741,262 non-SRA	SRA
Regular Education:	16.458	1,754,883	\$ 14,435
Special Education:	4.248	276,604	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	3,084	-
Culturally & Linguistically Diverse:	-	-	-
Talented & Gifted Education:	0.165	7,581	-
Student Services:	0.500	58,941	-
Instructional Staff Support:	-	-	2,050
Library Services:	0.500	63,587	-
School Administration:	3.000	321,815	-
Operations and Maintenance:	2.000	140,059	1,400
Health Room:	0.500	22,435	-
Utilities:	-	74,388	-
TOTALS:	27.371	\$ 2,723,377	\$ 17,885

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	239	244	281	277	278	246	318	330	346	322
BVSD OE-Out	48	69	74	62	59	49	63	70	77	67
BVSD OE-In	45	50	48	45	47	55	58	63	66	76
Placements-Out	1	1	1	6	4	3	2	3	4	4
Placements-In	10	8	3	3	7	7	4	6	7	6
Out of District	4	4	5	4	3	3	5	5	4	7

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 1	1% 2	0% 1	0% 1	0% 1	1% 2	0% 1	0% 1	0% 1	1% 2
African American	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	0% 1	0% 0	0% 0
Caucasian	82% 203	81% 190	85% 222	83% 217	86% 232	87% 250	85% 271	86% 285	87% 297	88% 308
Asian	3% 7	5% 11	3% 9	4% 10	3% 9	2% 5	3% 11	4% 12	4% 15	4% 18
Hispanic	6% 16	6% 15	6% 15	7% 18	6% 16	5% 15	6% 18	4% 13	4% 12	2% 8
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	8% 20	7% 17	5% 14	5% 14	5% 13	5% 15	6% 18	5% 18	5% 16	5% 16
Gender	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	55% 135	53% 125	55% 143	54% 141	56% 152	55% 157	55% 175	55% 183	52% 178	53% 185
Male	45% 112	47% 110	45% 118	46% 119	44% 119	45% 130	45% 145	45% 147	48% 163	47% 167
Special Programs	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	2% 6	1% 3	1% 3	2% 4	2% 6	1% 4	1% 3	0% 0	1% 2	1% 4
Free/Reduced Lunch	9% 22	7% 17	3% 8	2% 4	4% 11	5% 13	8% 27	8% 21	6% 22	3% 11
SPED	13% 33	14% 32	12% 31	11% 28	13% 35	9% 25	8% 25	7% 24	5% 18	7% 26
504	4% 11	4% 9	5% 13	6% 15	4% 12	3% 9	3% 10	2% 8	2% 6	2% 8

Elementary Schools (K-5) (continued)

Nederland Elementary

<http://nee.bvsvd.org>

169 NEDERLAND ELEMENTARY			
	Staff	Total Budget \$2,586,901 non-SRA	SRA
Regular Education:	14.319	1,519,172	\$ 12,195
Special Education:	3.939	275,621	2,250
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	2,646	-
Culturally & Linguistically Diverse:	0.250	28,773	-
Talented & Gifted Education:	0.133	6,111	-
Student Services:	1.000	122,886	-
Instructional Staff Support:	-	-	2,600
Library Services:	0.500	58,511	-
School Administration:	3.000	284,491	-
Operations and Maintenance:	2.500	156,517	4,200
Health Room:	0.500	24,316	-
Utilities:	-	86,612	-
TOTALS:	26.141	\$ 2,565,656	\$ 21,245

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	195	207	260	281	284	314	302	306	308	300
BVSD OE-Out	25	30	38	37	37	48	48	46	45	56
BVSD OE-In	1	1	2	1	7	3	2	2	2	5
Placements-Out	1	1	1	0	0	0	0	0	0	1
Placements-In	0	0	0	0	0	1	0	0	0	0
Out of District	2	1	2	3	4	2	1	1	3	4

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 0	0% 0	0% 0	0% 1	0% 1	0% 1	0% 1	1% 3	0% 0	0% 0
African American	0% 0	0% 0	0% 0	0% 0	1% 2	0% 0	0% 0	0% 0	0% 1	0% 1
Caucasian	89% 162	90% 161	88% 199	88% 217	87% 224	88% 229	89% 230	87% 231	87% 233	86% 234
Asian	1% 1	1% 1	1% 2	1% 2	1% 2	0% 1	1% 3	1% 3	1% 3	1% 6
Hispanic	7% 12	4% 8	5% 11	6% 16	7% 17	7% 19	4% 11	6% 15	6% 16	4% 12
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	4% 7	4% 8	6% 14	5% 12	5% 12	4% 11	5% 12	5% 13	6% 15	7% 18

Gender

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	48% 87	48% 86	50% 112	46% 114	49% 127	46% 121	47% 121	51% 134	47% 126	51% 138
Male	52% 95	52% 92	50% 114	54% 134	51% 131	54% 140	53% 136	49% 131	53% 143	49% 133

Special Programs

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	2% 3	2% 4	4% 9	4% 10	3% 9	4% 10	2% 6	2% 5	1% 3	1% 4
Free/Reduced Lunch	29% 52	28% 49	25% 56	34% 84	24% 61	27% 71	26% 68	27% 72	27% 73	26% 70
SPED	12% 22	16% 29	16% 37	19% 46	17% 44	16% 43	19% 50	18% 47	12% 31	13% 36
504	1% 1	2% 3	1% 3	2% 4	1% 2	1% 3	0% 1	1% 3	0% 1	1% 2



Elementary Schools (K-5) (continued)

Escuela Bilingüe Pioneer Elementary

<http://pie.bvsvd.org>

180 PIONEER ELEMENTARY			
	Staff	Total Budget \$4,843,203 non-SRA	SRA
Regular Education:	28.562	3,025,612	\$ 47,597
Special Education:	2.515	217,347	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	6,172	-
Culturally & Linguistically Diverse:	4.250	489,129	-
Talented & Gifted Education:	0.375	17,248	-
Student Services:	1.696	149,564	-
Instructional Staff Support:	-	-	6,375
Library Services:	1.000	132,068	-
School Administration:	3.875	415,039	5,244
Operations and Maintenance:	3.000	198,630	4,884
Health Room:	0.500	22,136	-
Utilities:	-	106,158	-
TOTALS:	45.773	\$ 4,779,103	\$ 64,100

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
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	357	360	369	342	350	340	362	354	354	326
Placements-Out	0	0	0	0	0	0	0	0	0	0
Placements-In	6	2	0	31	30	30	28	26	12	7
Out of District	63	63	65	72	66	64	67	62	50	41

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 0	0% 0	0% 0	0% 0	0% 1	0% 2	0% 2	0% 2	0% 2	0% 1
African American	1% 3	1% 4	1% 3	0% 2	0% 2	1% 3	0% 2	0% 1	0% 1	0% 1
Caucasian	31% 132	31% 133	32% 139	34% 150	35% 156	35% 151	33% 150	33% 146	34% 141	34% 132
Asian	0% 1	0% 2	0% 2	0% 2	0% 3	1% 3	1% 3	0% 2	0% 2	0% 2
Hispanic	64% 275	63% 266	63% 272	61% 269	60% 266	60% 258	63% 289	64% 281	62% 259	62% 240
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	4% 19	5% 20	4% 18	5% 21	4% 16	4% 16	2% 11	2% 9	2% 10	2% 9
Gender	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	51% 218	49% 210	50% 216	50% 221	51% 225	50% 215	49% 224	47% 208	47% 197	46% 179
Male	49% 212	51% 215	50% 218	50% 223	49% 219	50% 218	51% 233	53% 233	53% 218	54% 206
Special Programs	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	33% 141	36% 153	38% 167	41% 182	39% 174	39% 167	45% 206	45% 199	46% 190	47% 180
Free/Reduced Lunch	42% 179	43% 184	41% 178	47% 207	39% 175	45% 197	49% 223	47% 209	46% 190	46% 177
SPED	14% 62	15% 63	14% 62	15% 68	13% 56	14% 62	16% 73	14% 63	9% 36	11% 43
504	2% 7	2% 10	3% 12	2% 7	2% 8	1% 3	0% 2	1% 4	1% 3	1% 3

Elementary Schools (K-5) (continued)

Barnard D. Ryan Elementary

<http://rye.bvsvd.org>

154 RYAN ELEMENTARY			
	Staff	non-SRA	SRA
		Total Budget \$4,591,489	
Regular Education:	26.932	2,882,824	\$ 41,680
Special Education:	6.805	480,658	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	6,610	-
Culturally & Linguistically Diverse:	1.000	115,089	75
Talented & Gifted Education:	1.323	129,947	-
Student Services:	1.696	145,856	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	129,899	-
School Administration:	4.125	455,832	1,700
Operations and Maintenance:	2.000	116,743	6,000
Health Room:	0.500	20,721	-
Utilities:	-	57,855	-
TOTALS:	45.381	\$ 4,542,034	\$ 49,455

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	673	656	714	646	602	564	566	557	553	535
BVSD OE-Out	237	260	255	224	223	228	249	244	249	247
BVSD OE-In	22	30	45	44	61	80	73	70	75	107
Placements-Out	18	20	19	21	20	10	7	9	8	7
Placements-In	15	9	14	18	15	9	4	5	2	3
Out of District	6	9	9	10	14	15	9	12	15	12

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
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% 7	1% 6	1% 7	1% 6	2% 7	2% 10	2% 7	2% 6	1% 3	1% 5
Caucasian	68% 309	68% 278	67% 336	68% 317	69% 306	68% 294	68% 271	70% 272	70% 272	68% 291
Asian	4% 16	5% 20	5% 23	5% 23	4% 22	6% 28	5% 18	4% 16	5% 18	4% 22
Hispanic	18% 82	20% 82	18% 91	18% 84	20% 87	18% 76	20% 81	19% 75	20% 77	23% 97
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1
Multi	9% 39	8% 34	8% 41	7% 33	5% 23	6% 25	5% 19	5% 21	5% 18	3% 15

Gender

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	45% 206	45% 188	47% 233	46% 213	46% 205	44% 192	46% 181	45% 175	50% 193	48% 206
Male	55% 247	55% 232	53% 265	54% 250	54% 240	56% 241	54% 215	55% 215	50% 195	52% 225

Special Programs

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	7% 30	7% 30	7% 34	7% 31	9% 39	8% 35	6% 23	7% 29	8% 30	9% 39
Free/Reduced Lunch	26% 119	28% 116	29% 143	31% 143	26% 114	33% 143	37% 146	32% 126	30% 117	30% 129
SPED	13% 60	14% 60	16% 78	15% 71	16% 69	18% 79	14% 54	14% 53	11% 44	12% 53
504	2% 10	3% 14	3% 14	2% 8	1% 6	1% 6	2% 6	1% 4	0% 0	0% 0



Elementary Schools (K-5) (continued)

Alicia Sanchez Elementary

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

131 SANCHEZ ELEMENTARY			
	Staff	non-SRA	SRA
		Total Budget \$4,080,456	
Regular Education:	23.004	2,435,192	\$ 42,453
Special Education:	3.190	280,079	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	4,406	-
Culturally & Linguistically Diverse:	3.000	345,269	-
Talented & Gifted Education:	0.275	12,637	-
Student Services:	2.366	262,695	-
Instructional Staff Support:	-	-	4,772
Library Services:	0.500	36,087	-
School Administration:	3.875	441,214	2,040
Operations and Maintenance:	2.250	122,139	3,250
Health Room:	0.500	19,925	-
Utilities:	-	68,298	-
TOTALS:	38.960	\$ 4,027,941	\$ 52,515

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	569	545	592	639	684	655	634	614	570	525
BVSD OE-Out	296	304	324	319	352	359	340	336	323	329
BVSD OE-In	17	25	38	35	43	48	38	38	41	51
Placements-Out	10	10	15	36	33	27	21	20	13	6
Placements-In	9	8	9	9	11	6	3	5	5	5
Out of District	3	1	5	5	5	4	7	8	9	8

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 1	0% 1	0% 1	0% 1	1% 3	1% 3	1% 2	1% 3	1% 2	1% 2
African American	3% 8	2% 5	2% 5	3% 9	3% 9	2% 7	2% 5	2% 5	2% 5	2% 5
Caucasian	25% 73	24% 62	29% 88	28% 94	29% 103	31% 105	28% 89	26% 82	26% 74	29% 69
Asian	4% 11	5% 14	4% 13	4% 13	4% 14	3% 9	3% 9	3% 8	2% 6	3% 5
Hispanic	65% 188	67% 177	63% 191	63% 207	61% 215	61% 211	64% 206	65% 203	67% 193	68% 191
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% 4	1% 4	2% 7	3% 11	3% 9	3% 10	3% 10	3% 8	3% 8

Gender

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	47% 135	44% 117	47% 143	45% 148	49% 174	47% 162	48% 153	51% 158	47% 136	46% 129
Male	53% 155	56% 146	53% 159	55% 183	51% 181	53% 182	52% 168	49% 153	53% 152	54% 151

Special Programs

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	40% 116	41% 108	39% 118	37% 123	34% 121	36% 125	38% 123	39% 122	35% 100	43% 119
Free/Reduced Lunch	72% 208	75% 196	64% 194	75% 249	63% 222	76% 263	83% 266	77% 240	74% 212	76% 214
SPED	18% 53	21% 54	19% 58	20% 66	19% 68	17% 60	20% 64	17% 54	11% 31	13% 35
504	1% 3	1% 2	1% 2	1% 2	0% 0	0% 1	0% 0	0% 1	1% 2	1% 3

Elementary Schools (K-5) (continued)

Superior Elementary

<http://sue.bvdsd.org>

185 SUPERIOR ELEMENTARY			
	Staff	non-SRA	SRA
		Total Budget \$4,012,872	
Regular Education:	24.743	2,668,322	\$ 20,880
Special Education:	5.748	438,386	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	4,848	-
Culturally & Linguistically Diverse:	-	-	-
Talented & Gifted Education:	0.281	12,913	-
Student Services:	1.000	93,457	-
Instructional Staff Support:	-	-	4,435
Library Services:	1.000	132,068	-
School Administration:	3.125	319,461	-
Operations and Maintenance:	2.750	179,781	5,815
Health Room:	0.500	24,316	-
Utilities:	-	108,190	-
TOTALS:	39.147	\$ 3,981,742	\$ 31,130

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	454	436	453	452	470	492	488	513	560	577
BVSD OE-Out	53	61	66	54	55	69	54	54	48	51
BVSD OE-In	38	35	39	35	46	44	57	50	45	34
Placements-Out	3	6	6	7	11	12	14	14	12	13
Placements-In	20	15	11	9	2	0	0	1	0	0
Out of District	5	6	5	7	6	8	9	8	9	6

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 0	0% 0	0% 1	0% 1	0% 1	0% 2	1% 3	0% 2	0% 2	0% 1
African American	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	0% 0	0% 0	0% 0	0% 0
Caucasian	77% 351	77% 321	79% 342	80% 351	79% 360	77% 356	77% 372	77% 389	77% 428	77% 428
Asian	8% 38	9% 39	8% 36	8% 37	8% 47	12% 55	13% 62	12% 59	12% 66	12% 62
Hispanic	6% 28	7% 30	6% 28	5% 22	5% 21	6% 27	5% 25	6% 29	6% 31	5% 30
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 1	0% 1	0% 1	0% 0	0% 0	0% 0
Multi	8% 36	6% 27	6% 26	6% 28	6% 27	5% 23	5% 23	5% 26	5% 29	6% 32

Gender

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	51% 229	49% 204	48% 207	48% 211	50% 230	48% 223	50% 242	49% 247	47% 264	47% 260
Male	49% 224	51% 213	52% 226	52% 228	50% 227	52% 242	50% 244	51% 258	53% 292	53% 293

Special Programs

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	2% 10	2% 8	2% 8	2% 9	2% 8	2% 7	2% 8	1% 7	1% 8	1% 8
Free/Reduced Lunch	3% 13	4% 15	3% 15	4% 17	2% 8	5% 22	4% 20	3% 13	3% 19	2% 11
SPED	11% 49	11% 47	10% 45	11% 49	9% 39	8% 37	6% 30	6% 31	5% 29	6% 33
504	1% 6	1% 5	1% 4	1% 4	1% 6	2% 9	3% 15	4% 19	3% 16	3% 16



Elementary Schools (K-5) (continued)

University Hill Elementary

<http://uhe.bvsd.org>

190 UNIVERSITY HILL ELEMENTARY			
	Staff	Total Budget \$4,722,574 non-SRA	SRA
Regular Education:	26.696	2,815,251	\$ 51,672
Special Education:	1.790	181,230	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	6,172	-
Culturally & Linguistically Diverse:	5.000	575,446	-
Talented & Gifted Education:	0.375	17,248	-
Student Services:	1.000	151,523	28
Instructional Staff Support:	-	-	2,947
Library Services:	1.000	132,068	-
School Administration:	4.375	464,480	6,214
Operations and Maintenance:	2.750	169,015	5,874
Health Room:	0.500	21,575	-
Utilities:	-	121,831	-
TOTALS:	43.486	\$ 4,655,839	\$ 66,735

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
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	363	370	390	367	368	372	355	351	361	317
Placements-Out	0	0	0	0	0	0	0	0	0	0
Placements-In	4	2	0	26	27	25	25	20	11	6
Out of District	20	28	26	29	26	24	25	25	20	13

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 0	0% 0	0% 1	0% 1	0% 2	0% 1	0% 1	1% 2	1% 2	1% 2
African American	0% 0	0% 0	0% 2	1% 3	1% 4	1% 3	0% 1	1% 3	1% 4	1% 4
Caucasian	28% 110	28% 98	29% 119	26% 111	27% 116	28% 120	29% 117	30% 119	32% 124	32% 114
Asian	0% 1	0% 0	0% 1	0% 1	0% 1	1% 3	1% 3	1% 3	0% 1	1% 1
Hispanic	69% 271	72% 287	67% 277	68% 288	68% 286	66% 279	66% 268	64% 255	64% 251	63% 220
Native Hawaiian	0% 1	0% 1	0% 1	0% 1	0% 2	0% 2	0% 1	0% 1	0% 0	0% 1
Multi	3% 12	3% 12	4% 15	4% 17	3% 12	3% 14	3% 14	3% 13	2% 9	3% 9
Gender	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	48% 188	48% 193	50% 208	47% 199	48% 201	48% 202	50% 204	48% 191	48% 188	51% 178
Male	52% 207	52% 205	50% 208	53% 223	52% 222	52% 220	50% 201	52% 205	52% 204	49% 173
Special Programs	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	48% 190	51% 202	50% 208	51% 215	51% 217	52% 218	52% 210	50% 197	51% 198	49% 173
Free/Reduced Lunch	55% 219	54% 214	54% 226	56% 238	53% 225	59% 247	60% 243	59% 235	56% 218	51% 180
SPED	12% 49	14% 55	13% 53	13% 56	13% 57	13% 54	12% 47	11% 43	9% 34	11% 37
504	1% 4	2% 7	2% 7	1% 5	1% 6	1% 3	1% 3	1% 5	1% 3	1% 2

Elementary Schools (K-5) (continued)

Whittier International Elementary

<http://whe.bvsd.org>

196 WHITTIER ELEMENTARY			
	Staff	non-SRA	SRA
		Total Budget \$3,395,411	
Regular Education:	21.339	2,238,026	\$ 31,350
Special Education:	1.000	109,740	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	4,848	-
Culturally & Linguistically Diverse:	2.000	230,180	-
Talented & Gifted Education:	0.244	11,224	-
Student Services:	1.000	91,779	-
Instructional Staff Support:	-	-	3,000
Library Services:	1.000	133,133	-
School Administration:	3.000	306,657	-
Operations and Maintenance:	2.000	142,691	5,000
Health Room:	0.500	25,702	-
Utilities:	-	62,081	-
TOTALS:	32.083	\$ 3,356,061	\$ 39,350

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	364	376	425	457	444	508	529	507	506	474
BVSD OE-Out	111	116	119	112	106	119	120	115	129	129
BVSD OE-In	68	69	73	57	43	41	14	9	15	22
Placements-Out	11	10	9	8	7	8	8	6	5	4
Placements-In	11	6	5	5	8	0	1	2	1	1
Out of District	7	6	5	3	2	5	1	0	0	0

DEMOGRAPHIC CHARACTERISTICS (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Ethnicity										
American Indian	0% 0	0% 0	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1
African American	1% 4	1% 3	1% 3	1% 3	1% 4	2% 7	1% 4	1% 4	1% 4	1% 6
Caucasian	61% 199	60% 199	64% 241	64% 256	66% 252	60% 253	61% 256	62% 246	60% 234	58% 233
Asian	4% 13	6% 20	6% 24	7% 29	4% 25	10% 44	7% 31	5% 20	5% 20	5% 28
Hispanic	27% 87	26% 85	22% 84	22% 89	21% 79	23% 97	25% 105	26% 103	28% 109	28% 113
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	0% 1	0% 0	0% 0
Multi	7% 22	7% 22	7% 25	6% 23	6% 21	5% 23	5% 20	6% 22	5% 21	5% 20
Gender										
Female	49% 158	52% 170	52% 198	50% 199	47% 180	48% 203	47% 198	42% 168	43% 166	44% 175
Male	51% 167	48% 159	48% 180	50% 201	53% 201	52% 221	53% 219	58% 228	57% 223	56% 226
Special Programs										
ELL	21% 68	25% 81	24% 89	27% 108	24% 91	28% 120	25% 104	25% 99	28% 109	27% 110
Free/Reduced Lunch	32% 103	36% 118	29% 108	32% 128	30% 114	41% 172	42% 177	39% 154	40% 156	36% 143
SPED	14% 45	14% 46	11% 41	12% 47	11% 42	10% 42	9% 36	9% 34	9% 35	11% 44
504	1% 3	2% 5	2% 8	2% 8	2% 9	2% 8	1% 4	1% 2	1% 3	0% 2



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

Aspen Creek K-8

<http://ac8.bvsvd.org>

505 ASPEN CREEK K-8			
	Staff	Total Budget \$6,810,266 non-SRA	SRA
Regular Education:	36.574	4,013,905	\$ 56,640
Special Education:	13.260	983,976	1,500
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	24,676	-
Culturally & Linguistically Diverse:	0.830	95,524	-
Talented & Gifted Education:	0.389	17,875	200
Student Services:	2.500	288,436	300
Instructional Staff Support:	-	-	-
Library Services:	1.000	117,002	3,500
School Administration:	7.125	741,392	-
Operations and Maintenance:	4.000	277,519	7,100
Health Room:	0.500	25,907	-
Utilities:	-	154,814	-
TOTALS:	66.178	\$ 6,741,026	\$ 69,240

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	673	720	816	850	883	869	932	963	984	942
BVSD OE-Out	191	233	220	204	218	212	214	232	237	240
BVSD OE-In	89	76	100	91	107	121	85	91	75	71
Placements-Out	19	17	15	18	18	19	26	17	19	17
Placements-In	21	21	16	20	24	15	12	18	13	18
Out of District	135	143	132	128	138	131	122	116	109	97

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 2	0% 1	0% 2	0% 2	0% 2	0% 2	0% 2	0% 1	0% 0	0% 1
African American	1% 8	1% 10	1% 10	2% 17	1% 9	2% 16	1% 12	1% 10	1% 9	1% 8
Caucasian	74% 520	73% 518	75% 616	72% 623	76% 689	76% 684	77% 702	79% 739	77% 714	77% 691
Asian	5% 38	6% 41	6% 51	7% 59	6% 55	5% 45	6% 53	5% 49	5% 50	6% 51
Hispanic	13% 90	14% 102	13% 108	14% 121	13% 115	12% 108	10% 95	10% 96	12% 114	12% 110
Native Hawaiian	0% 2	0% 1	0% 2	0% 2	0% 2	0% 1	0% 2	0% 2	0% 0	0% 0
Multi	6% 44	5% 37	4% 33	4% 37	4% 39	5% 48	5% 45	4% 39	4% 36	4% 36

Gender	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	48% 335	47% 336	46% 381	48% 411	48% 440	50% 452	49% 443	49% 458	50% 463	51% 457
Male	52% 369	53% 374	54% 441	52% 450	52% 471	50% 452	51% 468	51% 478	50% 462	49% 440

Special Programs	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	5% 33	5% 37	6% 46	5% 41	4% 40	3% 31	1% 6	1% 12	1% 10	1% 7
Free/Reduced Lunch	14% 99	17% 122	13% 103	17% 149	13% 121	14% 130	16% 142	13% 123	15% 140	12% 105
SPED	11% 76	11% 76	11% 90	12% 101	12% 105	10% 90	11% 103	9% 81	6% 59	7% 66
504	5% 35	5% 32	5% 40	4% 33	4% 36	3% 30	3% 25	3% 24	2% 14	1% 5

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

Eldorado K-8

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

506 ELDORADO K-8			
	Staff	non-SRA	SRA
Regular Education:	34.663	3,812,673	\$ 29,275
Special Education:	2.995	285,485	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	23,353	-
Culturally & Linguistically Diverse:	0.920	105,883	-
Talented & Gifted Education:	0.351	16,144	-
Student Services:	2.500	288,974	500
Instructional Staff Support:	-	-	14,305
Library Services:	1.000	127,217	2,000
School Administration:	7.000	702,404	1,000
Operations and Maintenance:	4.250	278,034	9,000
Health Room:	0.500	25,317	-
Utilities:	-	181,471	-
TOTALS:	54.179	\$ 5,846,955	\$ 56,080

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	762	805	901	965	1,022	1,035	1,089	1,140	1,155	1,126
BVSD OE-Out	201	217	185	205	240	232	251	272	288	272
BVSD OE-In	41	40	66	60	60	64	70	83	60	61
Placements-Out	10	8	10	5	4	2	2	2	2	4
Placements-In	7	12	12	14	14	11	15	16	19	23
Out of District	44	42	38	31	33	42	38	24	16	14

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 1	0% 2	0% 2	0% 2	0% 1	0% 3	0% 3	1% 5	0% 3	0% 3
African American	1% 4	0% 3	0% 3	1% 5	1% 9	1% 11	1% 10	1% 10	1% 7	1% 9
Caucasian	76% 484	74% 497	75% 610	73% 620	75% 659	75% 685	74% 704	72% 713	73% 696	71% 702
Asian	8% 49	9% 60	8% 68	10% 89	10% 89	11% 99	12% 116	13% 132	13% 126	15% 148
Hispanic	8% 48	9% 59	8% 65	8% 68	7% 62	7% 61	7% 67	7% 71	8% 77	7% 74
Native Hawaiian	0% 3	0% 3	0% 3	0% 3	0% 3	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	8% 49	7% 45	8% 64	7% 63	6% 57	6% 57	6% 57	6% 56	5% 49	6% 56

Gender

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	50% 317	49% 327	49% 401	49% 419	49% 429	48% 439	47% 446	45% 448	47% 448	48% 472
Male	50% 321	51% 342	51% 414	51% 431	51% 451	52% 477	53% 511	55% 539	53% 510	52% 520

Special Programs

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	3% 20	4% 26	5% 40	6% 52	6% 54	7% 66	7% 70	9% 85	9% 85	9% 86
Free/Reduced Lunch	9% 55	6% 42	6% 50	7% 62	5% 44	5% 46	6% 60	6% 55	6% 62	6% 59
SPED	11% 69	12% 78	11% 87	10% 84	9% 80	9% 78	7% 70	7% 66	6% 61	7% 73
504	6% 40	5% 34	7% 54	5% 46	5% 42	4% 36	3% 29	3% 27	3% 32	2% 22



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

Meadowlark School

<http://ml8.bvsd.org>

509 MEADOWLARK K-8			
	Staff	Total Budget \$5,821,879 non-SRA	SRA
Regular Education:	33.648	3,652,868	\$ 37,268
Special Education:	6.867	520,183	350
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	15,419	-
Culturally & Linguistically Diverse:	0.670	77,111	-
Talented & Gifted Education:	0.386	17,737	100
Student Services:	2.000	217,249	300
Instructional Staff Support:	-	-	7,492
Library Services:	1.000	102,930	300
School Administration:	7.313	773,271	1,340
Operations and Maintenance:	3.750	222,712	10,000
Health Room:	0.500	20,721	-
Utilities:	-	144,528	-
TOTALS:	56.134	\$ 5,764,729	\$ 57,150

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	833	761	771	686	570	0	0	0	0	0
BVSD OE-Out	245	202	202	202	231	0	0	0	0	0
BVSD OE-In	18	24	38	39	45	0	0	0	0	0
Placements-Out	18	19	15	13	13	0	0	0	0	0
Placements-In	10	17	23	27	20	0	0	0	0	0
Out of District	27	36	41	50	53	0	0	0	0	0

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 1	0% 1	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
African American	0% 2	0% 3	1% 6	1% 4	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0
Caucasian	74% 456	73% 451	72% 467	74% 426	76% 334	0% 0	0% 0	0% 0	0% 0	0% 0
Asian	8% 51	8% 51	7% 48	6% 35	4% 19	0% 0	0% 0	0% 0	0% 0	0% 0
Hispanic	8% 48	10% 59	11% 70	12% 67	12% 54	0% 0	0% 0	0% 0	0% 0	0% 0
Native Hawaiian	0% 0	0% 1	0% 1	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	10% 61	8% 49	8% 53	8% 44	7% 29	0% 0	0% 0	0% 0	0% 0	0% 0

Gender

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	48% 297	47% 292	48% 309	48% 275	48% 208	0% 0	0% 0	0% 0	0% 0	0% 0
Male	52% 322	53% 323	52% 337	52% 302	52% 229	0% 0	0% 0	0% 0	0% 0	0% 0

Special Programs

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	4% 25	4% 27	4% 26	4% 22	5% 23	0% 0	0% 0	0% 0	0% 0	0% 0
Free/Reduced Lunch	6% 40	8% 47	8% 51	7% 42	7% 31	0% 0	0% 0	0% 0	0% 0	0% 0
SPED	12% 72	15% 92	15% 98	15% 84	11% 49	0% 0	0% 0	0% 0	0% 0	0% 0
504	4% 23	3% 19	4% 27	3% 16	2% 9	0% 0	0% 0	0% 0	0% 0	0% 0

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

Monarch K-8

<http://mo8.bvsd.org>

502 MONARCH K-8 SCHOOL			
	Staff	Total Budget \$6,710,047 non-SRA	SRA
Regular Education:	35.366	3,884,976	\$ 36,794
Special Education:	12.396	897,808	900
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	22,471	-
Culturally & Linguistically Diverse:	2.000	230,179	-
Talented & Gifted Education:	0.351	16,130	300
Student Services:	2.500	258,880	500
Instructional Staff Support:	-	-	14,626
Library Services:	1.000	87,506	1,000
School Administration:	7.000	781,777	3,200
Operations and Maintenance:	3.500	224,032	10,100
Health Room:	0.500	25,907	200
Utilities:	-	212,761	-
TOTALS:	64.613	\$ 6,642,427	\$ 67,620

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	587	598	665	643	682	724	770	755	722	649
BVSD OE-Out	158	187	169	163	155	160	166	169	163	156
BVSD OE-In	158	163	154	184	185	212	195	221	223	235
Placements-Out	6	10	7	10	15	18	21	20	31	25
Placements-In	24	21	20	24	18	15	14	16	14	12
Out of District	53	55	60	64	68	73	54	56	68	64

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 1	0% 0	0% 1	0% 0	0% 0	0% 3	0% 1	0% 2	0% 2	0% 1
African American	0% 3	1% 8	1% 9	2% 16	2% 17	2% 18	2% 20	1% 9	1% 8	0% 4
Caucasian	64% 421	65% 421	66% 473	68% 503	68% 534	69% 584	70% 594	75% 642	72% 602	72% 590
Asian	14% 89	15% 96	15% 110	13% 95	13% 99	12% 105	12% 103	10% 88	11% 95	12% 94
Hispanic	16% 108	14% 87	12% 88	12% 91	11% 87	10% 82	9% 79	8% 67	9% 74	9% 71
Native Hawaiian	1% 4	0% 1	0% 0	0% 0	0% 0	0% 1	0% 1	0% 3	0% 0	0% 1
Multi	5% 30	5% 30	6% 40	5% 37	6% 46	6% 51	6% 50	6% 49	6% 50	7% 54

Gender	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	46% 303	46% 297	48% 348	49% 363	49% 381	49% 411	49% 412	49% 421	48% 401	50% 408
Male	54% 353	54% 346	52% 373	51% 379	51% 402	51% 433	51% 436	51% 439	52% 431	50% 407

Special Programs	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	10% 68	12% 76	13% 96	11% 80	10% 79	8% 70	5% 41	3% 27	4% 30	3% 21
Free/Reduced Lunch	16% 103	16% 106	15% 108	17% 126	13% 101	14% 122	14% 117	14% 91	12% 99	10% 78
SPED	13% 88	15% 96	13% 92	13% 98	10% 76	8% 70	10% 84	10% 86	9% 76	9% 73
504	6% 40	5% 31	4% 31	3% 22	4% 32	4% 34	4% 30	4% 35	2% 20	2% 15



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

Nederland Middle/Senior

<http://neh.bvsd.org>

503 NEDERLAND MIDDLE/SENIOR			
	Staff	non-SRA	SRA
Regular Education:	15.724	1,787,850	\$ 12,235
Special Education:	6.047	454,299	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	67,946	-
Culturally & Linguistically Diverse:	0.200	23,017	-
Talented & Gifted Education:	0.053	2,663	-
Student Services:	1.300	136,491	150
Instructional Staff Support:	-	-	5,265
Library Services:	1.375	140,051	-
School Administration:	5.500	575,530	3,465
Operations and Maintenance:	4.000	232,257	3,300
Health Room:	-	-	-
Utilities:	-	135,151	-
TOTALS:	34.199	\$ 3,555,255	\$ 24,415

OPEN ENROLLMENT PROFILE

	2021-22	2020-21	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Population	300	303	288	323	329	341	347	359	356	355
BVSD OE-Out	77	100	77	85	90	86	88	93	90	105
BVSD OE-In	1	4	7	4	2	3	7	8	3	1
Placements-Out*		2	5	4	5	4	3	1	3	
Placements-In*			1	1		2				
Out of District	1	5	5	3	6	6	8	16	17	16
Unmatched Addresses				5				1		3

DEMOGRAPHIC CHARACTERISTICS

	2021-22	2020-21	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Ethnicity										
American Indian	0% 1	1% 3	0% 0	0% 0	0% 0	0% 0		.3% 1		.7% 2
African American	0% 0	0% 1	0% 1	1% 2	2% 4	1% 3	0% 1	.3% 1		
Caucasian	90% 202	87% 183	88% 193	86% 212	86% 208	86% 226	84% 233	83.1% 241	66% 235	84.4% 228
Asian	1% 3	3% 6	3% 6	2% 6	2% 6	3% 7	2% 6	2.1% 6	2% 7	3.3% 9
Hispanic	4% 10	5% 11	5% 12	6% 15	6% 14	5% 13	6% 16	6.9% 20	6.7% 24	7% 19
Native Hawaiian	0% 0	0% 0	0% 1	0% 0	0% 0	0% 0				
Multi	4% 9	3% 6	3% 6	5% 12	4% 10	5% 12	6% 17	7.2% 21	4.8% 17	4.4% 12
Gender										
Female	45% 101	46% 96	45% 99	50% 115	50% 120	52% 135	53% 148	54.5% 158	54.6% 155	52.2% 141
Male	55% 124	54% 114	55% 120	50% 132	50% 122	48% 126	45% 125	45.5% 132	45.4% 129	47.8% 129
Special Programs										
ELL	0% 0	1% 2	3% 7	3% 5	3% 7	2% 6	1% 4	1% 3	1.1% 4	1.5% 4
Free/Reduced Lunch	26% 58	21% 45	23% 50	30% 74	22% 53	29% 77	31% 87	26.2% 76	18% 64	24.4% 66
SPED	16% 35	16% 33	16% 36	17% 42	14% 35	14% 37	14% 38	15.9% 46	9.6% 37	13% 35
504	4% 9	3% 7	4% 9	4% 10	4% 10	2% 6	3% 9	2.8% 8	2.2% 8	3.7% 10

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

Boulder Universal

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

461 BOULDER UNIVERSAL			
	Staff	Total Budget \$2,971,310	
		non-SRA	SRA
Regular Education:	16.982	1,910,517	\$ 7,425
Special Education:	5.748	436,235	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	-	-
Culturally & Linguistically Diverse:	-	-	-
Talented & Gifted Education:	-	-	-
Student Services:	2.600	288,613	-
Instructional Staff Support:	-	-	-
Library Services:	-	-	-
School Administration:	3.100	328,520	-
Operations and Maintenance:	-	-	-
Health Room:	-	-	-
Utilities:	-	-	-
TOTALS:	28.430	\$ 2,963,885	\$ 7,425

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Population										
BVSD OE-Out										
BVSD OE-In	267	816	52	45	64	64	70	103	101	122
Placements-Out*				0	0					
Placements-In*	4	4	8	1	2	1	0	1		
Out of District	100	118	15	17	22	20	16	19	24	13
Unmatched Addresses	5									
Total	376	938	75	63	88	85	86	123	125	135

DEMOGRAPHIC CHARACTERISTICS

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Ethnicity										
American Indian	1% 4	0% 4	0% 0	0% 0	1% 1				.7% 1	1.5% 2
African American	1% 14	1% 14	0% 0	2% 1	1% 1	1% 1		.8% 1	.7% 1	2.2% 3
Caucasian	69% 259	75% 702	88% 66	83% 52	79% 69	81% 69	80% 69	85.5% 106	68.8% 86	75.7% 103
Asian	5% 18	3% 31	1% 1	0% 0	3% 3	4% 3	3% 3	3.2% 4	7.2% 9	5.9% 8
Hispanic	15% 55	12% 109	8% 6	8% 5	11% 10	12% 10	12% 10	5.6% 7	12% 15	8.8% 12
Native Hawaiian	1% 2	0% 3	0% 0	0% 0	0% 0					
Multi	8% 13	8% 75	3% 2	8% 5	3% 3	4% 3	8% 7	4.8% 6	10.4% 13	5.9% 8
Gender										
Female	50% 187	47% 443	48% 36	63% 40	62% 54	68% 58	58% 50	48.4% 60	43.2% 54	51.5% 70
Male	50% 189	53% 495	52% 39	37% 23	38% 33	33% 28	45% 39	51.6% 64	56.8% 71	48.5% 66
Special Programs										
ELL	4% 16	2% 18	1% 1	2% 1					2.4% 3	2.2% 3
Free/Reduced Lunch	26% 96	15% 139	3% 2	8% 5	11% 10	9% 8	13% 11	10.9% 13	12.8% 16	11.7% 16
SPED	14% 53	8% 77	5% 4	3% 2	8% 7	9% 8	7% 6	7.3% 9	4.8% 6	4.4% 6
504	12% 45	10% 90	20% 15	24% 15	15% 13	18% 15	12% 10	11.3% 14	8% 10	8.8% 12



Middle Schools (6-8)

Angevine Middle

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

252 ANGEVINE MIDDLE			
	Staff	Total Budget \$6,431,745 non-SRA	SRA
Regular Education:	32.240	3,616,587	\$ 54,497
Special Education:	9.313	736,544	1,000
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	38,334	-
Culturally & Linguistically Diverse:	2.670	307,290	500
Talented & Gifted Education:	1.236	138,574	-
Student Services:	2.500	302,618	500
Instructional Staff Support:	-	-	12,014
Library Services:	1.000	71,964	5,000
School Administration:	6.000	713,060	2,189
Operations and Maintenance:	3.750	248,214	9,000
Health Room:	-	-	-
Utilities:	-	173,860	-
TOTALS:	58.709	\$ 6,347,045	\$ 84,700

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	933	962	989	972	916	1,101	1,110	1,082	1,023	981
BVSD OE-Out	294	345	327	319	306	408	399	431	437	462
BVSD OE-In	15	15	28	37	61	18	16	10	12	18
Placements-Out	20	16	16	17	22	24	20	18	5	8
Placements-In	7	6	7	5	4	2	1	1	1	1
Out of District	8	7	7	11	16	20	17	16	15	15

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 1	0% 3	1% 6	1% 4	1% 5	0% 3	0% 2	0% 1	0% 3	1% 4
African American	1% 7	1% 9	1% 8	1% 9	1% 8	1% 8	1% 8	1% 7	1% 5	1% 4
Caucasian	53% 345	50% 315	50% 341	48% 332	50% 335	51% 365	52% 380	53% 350	50% 306	52% 296
Asian	3% 18	4% 23	4% 26	3% 20	3% 20	3% 23	3% 25	3% 21	3% 20	3% 18
Hispanic	38% 249	40% 253	39% 265	42% 290	41% 272	40% 287	40% 288	40% 267	42% 258	40% 231
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	5% 35	5% 32	6% 39	5% 38	4% 30	3% 24	3% 22	2% 16	3% 19	3% 20

Gender

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	46% 303	49% 314	49% 335	47% 329	45% 304	43% 304	43% 313	45% 301	49% 299	51% 295
Male	54% 352	51% 321	51% 350	53% 364	55% 366	57% 406	57% 412	55% 361	51% 312	49% 278

Special Programs

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	18% 116	18% 113	20% 134	16% 113	22% 148	24% 172	17% 121	22% 147	20% 120	20% 112
Free/Reduced Lunch	45% 292	40% 256	40% 277	46% 320	38% 254	44% 312	47% 344	44% 291	43% 260	44% 254
SPED	18% 115	17% 106	17% 116	15% 104	15% 98	16% 112	16% 114	14% 95	13% 81	13% 77
504	5% 33	4% 25	4% 26	5% 34	4% 24	3% 22	3% 19	2% 13	2% 15	2% 10

Middle Schools (6-8) (continued)

Broomfield Heights Middle

<http://bhm.bvdsd.org>

225 BROOMFIELD HEIGHTS MIDDLE			
	Staff	Total Budget \$4,965,056 non-SRA	SRA
Regular Education:	25.974	2,885,468	\$ 37,843
Special Education:	9.563	664,102	906
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	29,522	-
Culturally & Linguistically Diverse:	0.830	95,524	-
Talented & Gifted Education:	0.185	8,509	340
Student Services:	2.500	247,437	755
Instructional Staff Support:	-	-	7,986
Library Services:	1.000	114,622	3,399
School Administration:	5.000	540,286	1,258
Operations and Maintenance:	3.000	198,315	5,288
Health Room:	-	-	-
Utilities:	-	123,496	-
TOTALS:	48.052	\$ 4,907,281	\$ 57,775

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	339	348	356	347	349	329	326	335	370	346
BVSD OE-Out	43	60	41	46	54	46	33	38	36	41
BVSD OE-In	62	64	76	69	74	78	86	94	91	101
Placements-Out	2	2	2	2	3	1	3	2	3	3
Placements-In	16	13	12	10	11	3	8	7	12	10
Out of District	135	148	163	187	167	157	161	152	118	94

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 1	0% 2	0% 1	0% 2	0% 2	1% 4	1% 4	1% 5	1% 4	0% 2
African American	2% 12	2% 9	2% 9	1% 7	1% 8	2% 8	1% 4	1% 6	1% 5	0% 2
Caucasian	63% 322	64% 327	65% 367	68% 383	66% 360	67% 346	68% 373	67% 370	69% 381	69% 366
Asian	2% 9	3% 13	2% 12	3% 15	2% 16	3% 17	3% 19	5% 25	4% 23	5% 26
Hispanic	28% 143	26% 134	25% 139	21% 121	24% 130	24% 124	23% 125	22% 121	23% 125	22% 119
Native Hawaiian	0% 1	0% 1	0% 1	0% 1	0% 2	0% 1	0% 1	0% 0	0% 0	0% 0
Multi	5% 26	5% 28	6% 34	6% 36	5% 27	4% 20	4% 21	4% 23	3% 14	3% 16
Gender	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	47% 243	50% 256	50% 284	51% 286	52% 286	50% 262	52% 283	51% 282	51% 280	50% 263
Male	53% 271	50% 258	50% 279	49% 279	48% 259	50% 258	48% 264	49% 268	49% 272	50% 268
Special Programs	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	5% 25	5% 26	8% 47	5% 31	7% 38	7% 35	6% 32	7% 41	9% 47	7% 38
Free/Reduced Lunch	31% 158	28% 144	28% 159	28% 161	26% 141	28% 147	30% 164	29% 137	28% 155	29% 152
SPED	17% 89	16% 84	16% 90	16% 90	15% 80	14% 71	15% 80	12% 64	11% 60	12% 66
504	4% 22	3% 17	3% 19	2% 13	2% 10	2% 12	2% 12	3% 15	3% 18	3% 16



Middle Schools (6-8) (continued)

Casey Middle

<http://cam.bvsd.org>

240 CASEY MIDDLE			
	Staff	Total Budget \$5,331,783 non-SRA	SRA
Regular Education:	28.970	3,252,127	\$ 41,449
Special Education:	4.313	393,821	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	32,605	-
Culturally & Linguistically Diverse:	3.500	402,812	-
Talented & Gifted Education:	0.189	8,684	200
Student Services:	2.500	209,428	513
Instructional Staff Support:	-	-	11,328
Library Services:	1.000	141,201	6,000
School Administration:	5.000	486,142	1,500
Operations and Maintenance:	3.500	214,432	8,735
Health Room:	-	-	-
Utilities:	-	120,806	-
TOTALS:	48.972	\$ 5,262,058	\$ 69,725

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	568	592	679	682	684	634	644	629	636	599
BVSD OE-Out	165	189	170	147	151	158	195	193	181	157
BVSD OE-In	85	85	116	114	126	153	173	153	137	114
Placements-Out	3	7	8	8	10	6	9	9	6	5
Placements-In	5	14	13	17	12	10	8	10	7	7
Out of District	8	6	5	10	8	17	11	15	14	9

DEMOGRAPHIC CHARACTERISTICS (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Ethnicity										
American Indian	0% 2	0% 1	0% 1	0% 0	1% 4	0% 2	0% 3	0% 1	0% 1	0% 0
African American	1% 4	1% 7	1% 5	1% 4	0% 3	1% 6	1% 8	1% 9	1% 6	1% 5
Caucasian	48% 241	50% 253	54% 341	54% 360	53% 356	53% 345	52% 331	52% 318	52% 316	58% 337
Asian	2% 9	1% 6	2% 15	2% 16	2% 14	2% 13	3% 21	3% 19	3% 21	3% 11
Hispanic	44% 222	43% 215	39% 245	40% 266	40% 268	40% 264	39% 249	40% 240	39% 236	35% 203
Native Hawaiian	0% 1	0% 2	0% 1	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	4% 20	4% 19	4% 26	3% 21	4% 24	3% 22	3% 20	3% 20	5% 28	4% 26
Gender										
Female	52% 261	48% 243	48% 307	49% 325	50% 335	52% 337	50% 318	48% 290	46% 277	48% 280
Male	48% 238	52% 260	52% 327	51% 343	50% 334	48% 315	50% 314	52% 317	54% 331	52% 302
Special Programs										
ELL	21% 103	25% 126	30% 189	26% 172	29% 191	28% 184	22% 139	23% 141	24% 144	18% 105
Free/Reduced Lunch	49% 247	43% 214	38% 242	43% 289	36% 241	43% 278	44% 275	41% 247	42% 254	34% 195
SPED	14% 71	16% 81	14% 89	15% 97	14% 91	14% 93	12% 73	13% 77	11% 67	12% 68
504	5% 27	6% 32	7% 47	6% 37	3% 23	3% 18	3% 20	3% 17	2% 12	2% 10

Middle Schools (6-8) (continued)

Centennial Middle

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

250 CENTENNIAL MIDDLE			
	Staff	non-SRA	SRA
Regular Education:	29.385	3,252,044	\$ 37,030
Special Education:	2.500	272,085	700
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	30,844	-
Culturally & Linguistically Diverse:	1.670	192,198	241
Talented & Gifted Education:	0.207	9,511	1,000
Student Services:	2.500	271,121	500
Instructional Staff Support:	-	-	15,367
Library Services:	1.000	141,201	5,000
School Administration:	5.000	513,234	1,399
Operations and Maintenance:	3.500	227,109	4,013
Health Room:	-	-	-
Utilities:	-	165,888	-
TOTALS:	45.762	\$ 5,075,235	\$ 65,250

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	785	743	825	830	851	846	816	777	770	699
BVSD OE-Out	239	244	238	235	261	273	257	250	250	231
BVSD OE-In	52	48	59	48	61	58	72	71	56	57
Placements-Out	13	17	18	21	14	12	10	13	12	11
Placements-In	2	1	2	3	2	1	1	1	2	0
Out of District	2	9	5	9	5	8	6	9	15	11

DEMOGRAPHIC CHARACTERISTICS (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Ethnicity										
American Indian	1% 3	0% 2	0% 3	0% 3	0% 2	0% 3	1% 5	1% 5	1% 3	0% 2
African American	1% 5	1% 4	1% 5	1% 7	0% 3	0% 3	0% 2	1% 3	1% 3	1% 5
Caucasian	66% 386	63% 347	66% 422	66% 416	67% 436	66% 417	67% 422	64% 378	66% 381	67% 368
Asian	3% 19	4% 20	4% 28	3% 22	3% 23	5% 30	6% 37	6% 33	4% 25	6% 20
Hispanic	25% 149	26% 143	23% 143	24% 151	23% 151	22% 137	21% 130	23% 137	24% 138	24% 129
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	0% 2	0% 0	0% 1
Multi	5% 31	6% 31	5% 34	6% 35	5% 31	6% 38	5% 33	6% 37	5% 30	4% 23
Gender										
Female	46% 274	44% 242	46% 290	48% 303	47% 303	49% 305	49% 307	49% 289	49% 287	48% 263
Male	54% 319	56% 305	54% 345	52% 331	53% 343	51% 323	51% 323	51% 306	51% 294	52% 285
Special Programs										
ELL	13% 77	16% 86	15% 97	14% 88	15% 99	16% 99	12% 74	13% 77	14% 82	14% 77
Free/Reduced Lunch	28% 164	28% 153	23% 149	24% 153	22% 143	23% 142	24% 152	25% 148	27% 159	23% 127
SPED	10% 58	9% 47	10% 63	11% 71	10% 66	10% 65	9% 54	9% 53	6% 37	8% 45
504	9% 51	10% 53	8% 51	7% 46	5% 35	4% 25	3% 18	2% 14	3% 16	3% 16



Middle Schools (6-8) (continued)

Louisville Middle

<http://lom.bvsvd.org>

254 LOUISVILLE MIDDLE			
	Staff	Total Budget \$5,375,031 non-SRA	SRA
Regular Education:	29.900	3,344,259	\$ 35,235
Special Education:	7.375	551,726	-
Career and Technical Education:	-	-	1,354
Extra Curricular Education:	-	30,402	-
Culturally & Linguistically Diverse:	0.500	57,545	220
Talented & Gifted Education:	0.219	10,064	-
Student Services:	2.000	285,104	1,000
Instructional Staff Support:	-	-	8,291
Library Services:	1.000	144,198	5,000
School Administration:	5.000	535,919	500
Operations and Maintenance:	3.000	209,221	5,000
Health Room:	-	-	-
Utilities:	-	149,993	-
TOTALS:	48.994	\$ 5,318,431	\$ 56,600

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	553	575	625	640	636	612	619	601	571	484
BVSD OE-Out	83	92	79	79	87	78	90	77	91	82
BVSD OE-In	110	115	108	112	96	89	82	98	145	203
Placements-Out	9	12	11	12	7	5	4	3	5	4
Placements-In	10	10	5	5	5	9	8	11	7	8
Out of District	9	6	5	12	16	15	6	3	4	7

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 1	0% 2	1% 4	1% 4	1% 4	0% 1	0% 1	0% 2	0% 2	0% 2
African American	2% 9	1% 7	1% 7	1% 6	0% 3	1% 6	1% 4	0% 3	0% 2	0% 2
Caucasian	78% 462	80% 485	79% 513	79% 539	81% 531	80% 515	78% 487	77% 489	79% 501	82% 517
Asian	3% 15	2% 14	3% 20	2% 11	3% 14	2% 12	2% 13	3% 18	3% 17	3% 13
Hispanic	11% 65	10% 58	11% 70	11% 72	11% 74	12% 75	13% 82	13% 83	13% 82	11% 71
Native Hawaiian	0% 1	0% 3	0% 1	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1
Multi	6% 36	6% 34	6% 38	7% 45	5% 33	5% 33	5% 34	6% 38	4% 27	4% 26
Gender	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	51% 303	51% 307	48% 316	49% 329	48% 319	49% 314	50% 309	49% 308	50% 318	51% 324
Male	49% 286	49% 296	52% 337	51% 349	52% 340	51% 328	50% 312	51% 325	50% 313	49% 308
Special Programs	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	3% 15	3% 20	4% 25	3% 18	5% 34	6% 40	5% 29	5% 30	3% 22	3% 20
Free/Reduced Lunch	11% 64	12% 70	9% 61	12% 79	11% 72	15% 97	15% 92	12% 77	11% 70	12% 78
SPED	8% 50	12% 71	11% 70	12% 81	12% 77	13% 82	10% 64	10% 62	9% 54	11% 68
504	8% 47	9% 55	9% 56	10% 69	8% 51	7% 42	9% 31	4% 27	4% 23	3% 18

Middle Schools (6-8) (continued)

Manhattan School of Arts & Academics

<http://mam.bvsd.org>

230 MANHATTAN MIDDLE			
	Staff	non-SRA	SRA
		Total Budget \$4,309,296	
Regular Education:	21.406	2,398,304	\$ 26,804
Special Education:	5.063	375,145	500
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	25,117	-
Culturally & Linguistically Diverse:	1.500	172,159	500
Talented & Gifted Education:	0.162	7,452	400
Student Services:	2.500	252,337	400
Instructional Staff Support:	-	-	9,080
Library Services:	1.000	106,724	4,390
School Administration:	5.000	582,344	2,001
Operations and Maintenance:	3.000	211,225	3,700
Health Room:	-	-	-
Utilities:	-	130,714	-
TOTALS:	39.631	\$ 4,261,521	\$ 47,775

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	454	459	510	527	553	562	552	572	551	488
BVSD OE-Out	228	229	231	255	286	286	280	263	258	256
BVSD OE-In	171	173	218	178	179	163	193	215	219	199
Placements-Out	7	4	3	4	7	5	5	6	2	3
Placements-In	10	12	16	17	25	13	15	10	13	11
Out of District	28	27	31	27	24	12	18	15	23	24

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 1	0% 2	0% 2	1% 3	1% 3	1% 4	1% 5	1% 5	1% 4	1% 3
African American	1% 5	2% 7	1% 5	1% 5	1% 5	2% 7	1% 5	1% 7	1% 4	1% 5
Caucasian	67% 289	65% 284	65% 352	65% 320	65% 319	66% 302	64% 315	64% 346	66% 361	65% 317
Asian	2% 9	3% 12	3% 17	4% 20	2% 23	4% 20	5% 24	6% 34	6% 33	6% 26
Hispanic	21% 90	23% 100	23% 126	21% 102	20% 98	19% 85	24% 116	23% 127	24% 129	24% 116
Native Hawaiian	0% 0	0% 1	0% 1	0% 1	0% 1	0% 0	0% 0	0% 0	0% 0	0% 1
Multi	8% 35	7% 32	7% 36	8% 39	8% 39	9% 40	6% 28	4% 24	3% 16	4% 19
Gender	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	52% 222	54% 238	55% 294	55% 270	55% 266	51% 233	51% 251	51% 277	51% 280	51% 248
Male	48% 207	46% 200	45% 245	45% 220	45% 222	49% 225	49% 242	49% 266	49% 267	49% 239
Special Programs	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	5% 23	8% 37	13% 71	11% 52	15% 75	14% 64	13% 63	13% 73	16% 87	15% 72
Free/Reduced Lunch	25% 106	24% 106	22% 121	25% 122	25% 124	28% 130	29% 144	29% 158	30% 164	29% 139
SPED	12% 50	13% 56	14% 75	17% 82	23% 112	22% 100	18% 89	17% 92	16% 87	18% 90
504	14% 60	12% 52	10% 56	9% 45	7% 32	4% 20	4% 21	6% 34	6% 33	5% 25



Middle Schools (6-8) (continued)

Nevin Platt Middle

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

260 PLATT MIDDLE			
	Staff	Total Budget \$4,271,211 non-SRA	SRA
Regular Education:	22.100	2,470,514	\$ 28,375
Special Education:	6.188	434,069	500
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	25,117	-
Culturally & Linguistically Diverse:	0.170	19,566	-
Talented & Gifted Education:	0.173	7,712	4,300
Student Services:	2.000	235,803	200
Instructional Staff Support:	-	-	5,000
Library Services:	1.000	138,267	-
School Administration:	5.000	523,514	-
Operations and Maintenance:	3.750	242,359	5,100
Health Room:	-	-	-
Utilities:	-	130,815	-
TOTALS:	40.381	\$ 4,227,736	\$ 43,475

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	400	455	463	463	492	476	493	459	450	453
BVSD OE-Out	125	158	128	116	125	116	137	142	137	154
BVSD OE-In	159	156	178	215	244	258	224	206	178	184
Placements-Out	6	7	5	3	6	9	12	7	9	9
Placements-In	10	11	9	8	7	12	10	10	0	2
Out of District	11	11	15	13	15	18	25	32	26	19

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 0	0% 1	0% 2	0% 2	0% 1	0% 0	0% 1	0% 1	1% 5	1% 3
African American	2% 10	1% 6	2% 8	2% 9	1% 7	1% 5	1% 4	2% 9	1% 7	1% 3
Caucasian	82% 371	81% 381	80% 423	81% 469	79% 497	80% 508	81% 485	80% 445	80% 406	80% 407
Asian	2% 7	2% 10	2% 8	2% 13	2% 19	4% 25	3% 18	4% 22	3% 15	4% 19
Hispanic	9% 40	8% 40	10% 51	8% 46	9% 54	9% 60	9% 54	8% 45	8% 43	9% 48
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	0% 3	0% 1	0% 0	0% 0
Multi	6% 26	7% 33	8% 40	7% 42	8% 49	6% 39	6% 37	6% 34	7% 34	6% 30
Gender	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	46% 210	50% 235	45% 242	45% 262	44% 277	45% 286	47% 281	47% 260	48% 247	48% 245
Male	54% 244	50% 236	55% 290	55% 319	56% 350	55% 352	53% 321	53% 297	52% 263	52% 265
Special Programs	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	1% 5	1% 6	3% 14	2% 9	3% 19	2% 13	2% 10	2% 11	3% 13	2% 9
Free/Reduced Lunch	11% 49	12% 56	11% 56	10% 57	8% 52	8% 51	11% 68	11% 60	9% 48	10% 49
SPED	16% 74	15% 72	14% 73	12% 71	11% 71	10% 64	9% 57	8% 47	5% 25	5% 27
504	9% 43	10% 46	10% 54	10% 57	8% 50	9% 55	8% 38	6% 35	6% 32	5% 28

Middle Schools (6-8) (continued)

Southern Hills Middle

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

270 SOUTHERN HILLS MIDDLE			
	Staff	non-SRA	SRA
		Total Budget \$4,656,136	
Regular Education:	23.600	2,641,077	\$ 23,912
Special Education:	8.118	588,198	900
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	24,233	-
Culturally & Linguistically Diverse:	-	-	-
Talented & Gifted Education:	0.180	8,025	-
Student Services:	2.000	269,025	383
Instructional Staff Support:	-	-	6,881
Library Services:	1.000	144,198	4,142
School Administration:	5.000	550,533	-
Operations and Maintenance:	3.000	206,473	5,807
Health Room:	-	-	-
Utilities:	-	182,349	-
TOTALS:	42.898	\$ 4,614,111	\$ 42,025

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	453	497	520	539	512	523	477	484	443	409
BVSD OE-Out	126	171	137	142	115	118	114	127	111	109
BVSD OE-In	139	133	132	130	150	147	180	191	204	216
Placements-Out	4	3	6	7	8	4	6	3	2	3
Placements-In	7	11	8	10	6	6	8	6	5	6
Out of District	8	9	13	8	7	5	10	8	10	10

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 1	0% 0	0% 0	0% 0	0% 2	0% 2	1% 3	1% 3	1% 3	1% 4
African American	0% 1	1% 3	1% 4	1% 5	1% 4	0% 2	1% 3	1% 3	0% 2	0% 2
Caucasian	79% 378	79% 378	80% 422	81% 434	80% 443	79% 444	81% 448	83% 465	82% 453	81% 437
Asian	8% 39	6% 30	6% 32	5% 28	8% 40	6% 36	6% 33	5% 27	6% 31	5% 29
Hispanic	6% 30	7% 31	6% 32	6% 34	6% 33	7% 39	7% 37	6% 33	6% 33	8% 42
Native Hawaiian	0% 0	0% 1	0% 1	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	7% 32	7% 33	7% 38	7% 36	6% 32	6% 36	6% 31	5% 29	5% 28	5% 28
Gender	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	48% 233	49% 231	48% 256	49% 266	48% 268	47% 264	47% 259	47% 263	46% 255	44% 239
Male	52% 248	51% 245	52% 273	51% 272	52% 286	53% 295	53% 296	53% 297	54% 295	56% 303
Special Programs	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	2% 10	2% 10	2% 12	1% 6	2% 11	2% 10	1% 7	1% 5	1% 5	1% 4
Free/Reduced Lunch	6% 29	6% 27	4% 21	5% 28	5% 26	6% 34	8% 43	7% 39	5% 27	4% 23
SPED	11% 52	12% 58	9% 42	9% 48	9% 49	10% 57	12% 64	11% 63	10% 54	11% 60
504	7% 36	8% 36	6% 34	5% 29	6% 34	6% 35	6% 34	6% 34	4% 22	3% 17



High Schools (9-12)

Arapahoe Ridge High

<http://arh.bvsd.org>

440 ARAPAHOE RIDGE HIGH SCHOOL			
	Staff	Total Budget \$2,268,862 non-SRA	SRA
Regular Education:	7.450	857,460	\$ 11,800
Special Education:	1.000	108,270	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	23,001	-
Culturally & Linguistically Diverse:	0.800	92,074	-
Talented & Gifted Education:	-	-	-
Student Services:	2.000	209,819	300
Instructional Staff Support:	-	-	800
Library Services:	-	-	-
School Administration:	5.200	648,850	500
Operations and Maintenance:	1.000	51,059	10,900
Health Room:	-	-	-
Utilities:	-	254,029	-
TOTALS:	17.450	\$ 2,244,562	\$ 24,300

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	0	0	0	0	0	0				
BVSD OE-Out	0	0	0	0	0	0				
BVSD OE-In	106	116	117	107	70	61	110	113	115	132
Placements-Out	0	0	0	0	0	0				
Placements-In	4	6	12	24	19	17	22	14	8	3
Out of District	17	13	12	10	9	3	7	5	7	3

DEMOGRAPHIC CHARACTERISTICS

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Ethnicity										
American Indian	2% 2	1% 1	2% 3	0% 0	2% 2	1% 1	1% 2	1% 1	0% 0	1% 1
African American	2% 2	0% 0	1% 2	1% 2	0% 0	2% 2	2% 3	3% 4	2% 2	1% 2
Caucasian	36% 46	41% 56	32% 46	23% 32	29% 29	32% 29	29% 40	33% 44	32% 41	32% 47
Asian	2% 3	1% 2	2% 3	0% 0	2% 7	1% 1	1% 2	2% 3	1% 1	2% 2
Hispanic	55% 70	53% 71	61% 86	70% 99	59% 59	62% 56	63% 88	58% 77	63% 82	61% 89
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	4% 5	4% 5	1% 2	6% 8	3% 3	1% 1	3% 4	2% 3	3% 4	4% 6
Gender										
Female	34% 44	47% 63	40% 57	39% 55	44% 44	50% 45	47% 66	56% 74	56% 73	49% 72
Male	66% 84	53% 72	60% 85	61% 86	56% 56	50% 45	53% 73	44% 58	44% 57	51% 75
Special										
ELL	8% 10	21% 28	28% 40	39% 55	35% 35	38% 34	27% 37	20% 27	29% 38	34% 50
Free/Reduced Lunch	61% 78	50% 68	54% 77	73% 103	57% 57	77% 69	78% 109	64% 85	67% 87	71% 105
SPED	16% 21	18% 24	13% 19	13% 18	13% 13	10% 9	7% 10	8% 11	7% 9	10% 14
504	13% 16	10% 14	7% 10	9% 13	9% 9	3% 3	7% 10	3% 4	5% 6	4% 6

High Schools (9-12) (continued)

Boulder High

<https://boh.bvsvd.org>

310 BOULDER HIGH SCHOOL			
	Staff	Total Budget \$16,081,513 non-SRA	SRA
Regular Education:	91.750	10,376,787	\$ 184,063
Special Education:	17.669	1,382,324	2,982
Career and Technical Education:	1.400	160,447	7,579
Extra Curricular Education:	-	108,571	-
Culturally & Linguistically Diverse:	4.000	460,358	1,394
Talented & Gifted Education:	0.266	12,462	-
Student Services:	5.700	651,473	539
Instructional Staff Support:	-	-	18,373
Library Services:	2.000	186,113	-
School Administration:	13.500	1,486,937	15,700
Operations and Maintenance:	11.000	644,876	37,000
Health Room:	-	-	-
Utilities:	-	343,535	-
TOTALS:	147.285	\$ 15,813,883	\$ 267,630

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	2,440	2,485	2,446	2,416	2,355	2,240	2,213	2,169	2,076	2,005
BVSD OE-Out	472	520	509	567	572	581	583	583	544	500
BVSD OE-In	124	141	179	228	228	281	298	313	323	257
Placements-Out	19	14	17	27	16	18	14	7	10	6
Placements-In	18	14	16	18	13	10	7	6	6	1
Out of District	13	13	25	28	42	55	56	78	82	90

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	1% 13	1% 12	1% 11	0% 10	0% 6	0% 9	0% 5	0% 8	0% 6	0% 8
African American	1% 14	1% 16	1% 19	1% 20	1% 18	1% 18	1% 21	1% 26	2% 37	2% 28
Caucasian	67% 1418	66% 1406	66% 1418	67% 1405	66% 1363	69% 1358	70% 1389	70% 1375	71% 1376	72% 1336
Asian	3% 67	3% 68	4% 79	4% 93	3% 89	4% 75	3% 63	4% 80	5% 88	4% 92
Hispanic	24% 509	24% 498	23% 494	22% 455	22% 450	21% 419	20% 400	20% 392	18% 346	16% 304
Native Hawaiian	0% 1	0% 0	0% 0	0% 0	0% 1	0% 1	0% 2	0% 1	0% 0	0% 0
Multi	5% 101	5% 116	5% 112	5% 109	6% 123	5% 101	5% 99	5% 96	4% 84	4% 78
Gender	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	50% 1053	50% 1057	51% 1081	50% 1036	48% 990	48% 949	49% 970	48% 945	49% 944	49% 912
Male	50% 1070	50% 1059	49% 1052	50% 1056	52% 1060	52% 1032	51% 1009	52% 1033	51% 994	51% 934
Special	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	5% 105	8% 170	9% 202	8% 175	10% 207	10% 199	6% 125	5% 99	4% 84	4% 83
Free/Reduced Lunch	25% 524	23% 489	20% 437	23% 487	21% 422	23% 462	24% 469	22% 428	19% 372	17% 307
SPED	9% 189	9% 196	9% 184	9% 180	8% 171	8% 164	9% 173	8% 156	6% 115	7% 136
504	10% 204	9% 194	9% 187	8% 161	8% 170	9% 181	9% 182	8% 155	6% 118	5% 97



High Schools (9-12) (continued)

Broomfield High

<http://brh.bvsd.org>

315 BROOMFIELD HIGH SCHOOL			
	Staff	non-SRA	SRA
		Total Budget \$12,154,731	
Regular Education:	67.825	7,668,797	\$ 123,595
Special Education:	16.194	1,239,437	1,651
Career and Technical Education:	0.800	91,844	7,652
Extra Curricular Education:	-	100,904	-
Culturally & Linguistically Diverse:	0.600	69,053	-
Talented & Gifted Education:	0.195	9,197	-
Student Services:	4.000	516,088	1,036
Instructional Staff Support:	-	-	4,615
Library Services:	1.750	165,358	-
School Administration:	10.500	1,252,054	9,938
Operations and Maintenance:	9.500	589,257	17,293
Health Room:	-	-	-
Utilities:	-	286,962	-
TOTALS:	111.364	\$ 11,988,951	\$ 165,780

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	1,071	1,088	1,086	1,114	1,146	1,175	1,177	1,198	1,158	1,192
BVSD OE-Out	195	216	185	199	189	200	195	194	191	187
BVSD OE-In	17	21	28	33	26	28	19	19	23	35
Placements-Out	8	7	8	5	7	10	10	10	1	3
Placements-In	22	23	24	17	8	4	1	2	2	3
Out of District	691	638	629	612	594	597	554	480	438	368

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 7	0% 7	0% 6	0% 7	1% 8	1% 8	1% 10	1% 8	0% 7	1% 11
African American	1% 19	1% 21	1% 20	1% 12	1% 12	1% 11	1% 13	1% 16	1% 14	1% 12
Caucasian	70% 1110	70% 1073	71% 1103	72% 1117	73% 1152	72% 1153	73% 1134	75% 1119	77% 1098	78% 1089
Asian	4% 70	4% 62	4% 55	3% 52	4% 55	4% 59	4% 64	4% 60	4% 58	4% 62
Hispanic	20% 313	20% 298	20% 303	20% 307	18% 285	19% 310	18% 271	16% 239	14% 200	13% 177
Native Hawaiian	0% 2	0% 1	0% 2	0% 3	0% 2	0% 1	0% 1	0% 1	0% 0	0% 3
Multi	5% 74	4% 66	4% 60	4% 64	4% 60	3% 53	4% 55	4% 55	4% 51	3% 47

Gender	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	50% 799	50% 763	51% 797	50% 774	50% 785	49% 780	50% 767	48% 726	49% 699	48% 676
Male	50% 796	50% 765	49% 752	50% 788	50% 789	51% 815	50% 781	52% 772	51% 730	52% 725

Special	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	2% 26	2% 30	3% 41	2% 33	3% 48	3% 49	2% 34	2% 32	2% 24	1% 20
Free/Reduced Lunch	15% 237	16% 238	14% 212	17% 270	13% 205	15% 247	17% 258	14% 209	13% 188	13% 178
SPED	9% 148	9% 137	9% 134	9% 136	7% 115	7% 117	7% 111	7% 108	7% 98	8% 112
504	8% 122	8% 115	6% 95	5% 74	4% 61	3% 49	3% 47	3% 38	2% 31	2% 33

High Schools (9-12) (continued)

Centaurus High

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

320 CENTAURUS HIGH SCHOOL			
	Staff	Total Budget \$12,696,708 non-SRA	SRA
Regular Education:	69.320	7,860,816	\$ 148,318
Special Education:	18.958	1,402,668	4,372
Career and Technical Education:	0.600	69,053	5,876
Extra Curricular Education:	-	106,016	-
Culturally & Linguistically Diverse:	2.800	322,024	1,568
Talented & Gifted Education:	1.191	129,298	1,255
Student Services:	4.500	521,049	998
Instructional Staff Support:	0.750	69,576	16,319
Library Services:	1.000	110,025	-
School Administration:	10.000	1,110,432	2,946
Operations and Maintenance:	8.000	498,675	19,458
Health Room:	-	-	-
Utilities:	-	295,966	-
TOTALS:	117.119	\$ 12,495,598	\$ 201,110

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	1,792	1,763	1,786	1,703	1,678	1,593	1,591	1,563	1,592	1,553
BVSD OE-Out	615	634	663	664	664	673	702	720	768	738
BVSD OE-In	313	289	271	213	165	154	137	123	132	103
Placements-Out	12	17	17	18	21	12	14	13	8	9
Placements-In	15	7	6	5	3	4	3	2	2	1
Out of District	48	55	56	60	57	57	60	63	61	55

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 7	0% 5	0% 2	0% 4	0% 5	0% 5	0% 5	0% 5	1% 7	1% 9
African American	1% 18	1% 10	1% 13	1% 10	1% 12	1% 13	1% 11	0% 4	1% 7	1% 8
Caucasian	62% 977	61% 899	60% 865	63% 819	60% 735	60% 674	60% 644	63% 639	64% 645	63% 628
Asian	2% 38	3% 41	3% 47	3% 45	2% 37	3% 30	3% 28	3% 30	3% 33	3% 36
Hispanic	28% 437	30% 438	32% 453	29% 383	32% 387	32% 357	31% 338	29% 293	28% 279	28% 275
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 2	0% 1	0% 0	0% 0	0% 1
Multi	6% 89	5% 71	4% 57	4% 47	4% 43	4% 46	5% 52	5% 49	4% 41	4% 42

Gender

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	45% 708	44% 637	43% 614	42% 552	44% 531	45% 508	47% 504	47% 479	48% 485	47% 468
Male	55% 858	56% 827	57% 823	58% 756	56% 688	55% 619	53% 575	53% 541	52% 528	53% 531

Special

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	4% 66	6% 90	9% 127	10% 133	12% 149	11% 127	9% 96	8% 81	9% 91	9% 89
Free/Reduced Lunch	26% 412	26% 375	24% 343	28% 372	22% 271	32% 361	35% 374	30% 304	29% 291	29% 291
SPED	12% 189	12% 179	13% 191	14% 179	14% 175	15% 166	14% 146	12% 123	10% 104	13% 125
504	12% 183	10% 147	10% 146	9% 113	8% 96	6% 70	9% 53	5% 48	4% 38	3% 25



High Schools (9-12) (continued)

Fairview High

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

330 FAIRVIEW HIGH SCHOOL			
	Staff	non-SRA	SRA
Regular Education:	82.960	9,388,421	\$ 129,380
Special Education:	18.729	1,361,700	4,600
Career and Technical Education:	0.400	45,808	500
Extra Curricular Education:	-	131,572	-
Culturally & Linguistically Diverse:	1.000	115,314	-
Talented & Gifted Education:	0.254	11,908	3,000
Student Services:	5.600	597,046	2,000
Instructional Staff Support:	-	-	26,000
Library Services:	2.000	146,555	-
School Administration:	13.500	1,419,761	4,960
Operations and Maintenance:	11.400	678,025	15,915
Health Room:	-	-	-
Utilities:	-	446,577	-
TOTALS:	135.843	\$ 14,342,687	\$ 186,355

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	1,502	1,581	1,592	1,563	1,570	1,508	1,540	1,492	1,463	1,468
BVSD OE-Out	207	229	229	239	239	270	282	309	302	289
BVSD OE-In	610	658	717	805	831	841	821	861	841	856
Placements-Out	10	14	12	13	13	11	8	5	5	7
Placements-In	18	23	30	20	12	10	8	8	7	5
Out of District	37	20	30	40	62	89	101	121	111	99

DEMOGRAPHIC CHARACTERISTICS

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Ethnicity										
American Indian	0% 2	0% 4	0% 8	0% 8	0% 7	0% 10	1% 12	0% 6	0% 7	0% 5
African American	1% 13	1% 15	1% 16	1% 11	0% 11	1% 16	1% 15	1% 13	0% 10	0% 10
Caucasian	70% 1386	71% 1452	71% 1505	71% 1540	72% 1590	72% 1549	72% 1577	74% 1614	76% 1600	77% 1638
Asian	10% 192	9% 193	10% 215	10% 217	10% 204	9% 204	9% 207	10% 210	10% 214	10% 205
Hispanic	10% 205	11% 221	11% 231	12% 259	13% 281	12% 256	11% 239	9% 203	8% 174	7% 157
Native Hawaiian	0% 5	0% 6	0% 3	0% 3	0% 3	0% 2	0% 3	0% 2	0% 0	0% 1
Multi	8% 163	7% 145	7% 143	6% 136	6% 127	6% 129	6% 130	6% 121	5% 112	5% 116
Gender										
Female	47% 926	47% 967	47% 993	48% 1041	49% 1092	51% 1099	52% 1128	53% 1159	53% 1116	52% 1105
Male	53% 1040	53% 1069	53% 1128	52% 1133	51% 1131	49% 1067	48% 1055	47% 1010	47% 1002	48% 1027
Special										
ELL	1% 27	2% 47	3% 64	4% 84	4% 94	5% 106	3% 67	3% 58	3% 58	2% 53
Free/Reduced Lunch	9% 171	9% 185	8% 172	11% 248	10% 219	12% 266	12% 266	9% 202	7% 158	7% 154
SPED	7% 134	7% 141	7% 151	7% 158	7% 145	6% 132	6% 135	6% 127	5% 109	6% 137
504	9% 168	8% 158	8% 161	9% 186	7% 156	6% 140	5% 108	4% 95	4% 87	3% 73

High Schools (9-12) (continued)

Monarch High

<http://moh.bvsd.org>

360 MONARCH HIGH SCHOOL			
	Staff	Total Budget \$11,847,959 non-SRA	SRA
Regular Education:	64.130	7,252,321	\$ 94,971
Special Education:	18.555	1,411,111	1,306
Career and Technical Education:	1.300	149,053	5,800
Extra Curricular Education:	-	111,128	-
Culturally & Linguistically Diverse:	0.600	69,053	450
Talented & Gifted Education:	0.196	9,232	350
Student Services:	3.700	462,441	300
Instructional Staff Support:	-	-	13,838
Library Services:	1.750	174,407	1,000
School Administration:	10.500	1,166,739	19,081
Operations and Maintenance:	9.600	609,638	8,629
Health Room:	-	-	-
Utilities:	-	287,111	-
TOTALS:	110.331	\$ 11,702,234	\$ 145,725

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	1,947	1,996	2,012	2,013	1,921	1,925	1,922	1,899	1,931	1,971
BVSD OE-Out	704	697	674	664	604	595	594	614	631	667
BVSD OE-In	161	177	196	220	246	242	249	230	202	178
Placements-Out	14	13	14	8	11	13	12	7	9	12
Placements-In	8	10	10	9	7	6	7	4	2	2
Out of District	91	103	125	126	159	144	162	139	122	99

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 4	0% 4	0% 1	0% 2	0% 3	0% 3	0% 2	0% 3	0% 3	0% 3	0% 3
African American	1% 13	1% 19	1% 22	1% 20	1% 20	1% 10	1% 9	0% 7	0% 8	1% 9	
Caucasian	78% 1173	77% 1205	77% 1270	78% 1330	78% 1335	79% 1353	80% 1391	81% 1331	80% 1307	80% 1255	
Asian	5% 77	5% 84	5% 88	5% 89	5% 90	5% 89	5% 88	5% 77	5% 85	5% 92	
Hispanic	10% 154	11% 167	10% 171	10% 168	9% 161	10% 164	9% 165	9% 153	9% 144	9% 134	
Native Hawaiian	0% 0	0% 1	0% 1	0% 2	0% 2	0% 1	0% 4	0% 2	0% 0	0% 2	
Multi	6% 86	6% 95	6% 100	6% 95	6% 106	5% 88	5% 90	5% 80	5% 77	5% 80	
Gender		2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	49% 740	49% 773	48% 799	47% 799	46% 784	46% 785	46% 811	47% 778	48% 779	47% 743	
Male	51% 767	51% 802	52% 854	53% 907	54% 933	54% 923	54% 938	53% 875	52% 847	53% 832	
Special		2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	2% 23	2% 32	2% 27	3% 44	3% 43	3% 43	2% 33	2% 26	2% 30	2% 28	
Free/Reduced Lunch	11% 165	9% 146	7% 122	9% 155	6% 103	8% 140	8% 141	8% 137	8% 126	8% 119	
SPED	10% 156	10% 162	10% 163	9% 147	7% 128	7% 125	8% 135	8% 137	8% 129	9% 135	
504	11% 164	10% 159	10% 162	9% 157	9% 151	7% 127	6% 111	5% 79	5% 88	4% 68	



High Schools (9-12) (continued)

New Vista High

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

350 NEW VISTA HIGH SCHOOL			
	Staff	Total Budget \$3,119,337 non-SRA	SRA
Regular Education:	14.330	1,622,577	\$ 28,642
Special Education:	2.000	217,218	301
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	74,117	-
Culturally & Linguistically Diverse:	0.200	23,017	-
Talented & Gifted Education:	-	226	-
Student Services:	1.000	126,289	171
Instructional Staff Support:	-	-	2,025
Library Services:	1.375	156,335	-
School Administration:	4.550	584,783	1,297
Operations and Maintenance:	3.000	177,825	5,829
Health Room:	-	-	-
Utilities:	-	98,685	-
TOTALS:	26.455	\$ 3,081,072	\$ 38,265

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	0	0	0	0	0	0				
BVSD OE-Out	0	0	0	0	0	0				
BVSD OE-In	240	257	272	265	264	255	254	264	255	270
Placements-Out	0	0	0	0	0	0				
Placements-In	6	5	0	0	2	1	0	1	0	0
Out of District	36	48	52	47	38	36	41	27	25	31

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 1	0% 0	0% 1	0% 1	2% 5	1% 3	1% 2	0% 1	0% 0	0% 0
African American	1% 3	1% 2	0% 1	1% 2	0% 1	0% 1	1% 3	1% 3	1% 4	1% 4
Caucasian	76% 215	74% 230	77% 248	78% 242	74% 225	73% 213	73% 215	70% 206	73% 205	77% 232
Asian	1% 3	2% 6	1% 4	1% 3	1% 2	1% 3	2% 5	2% 6	3% 9	2% 7
Hispanic	16% 45	18% 55	19% 49	15% 47	17% 53	18% 52	19% 56	19% 57	16% 44	14% 42
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	1% 2	1% 2	0% 0	0% 0
Multi	6% 16	5% 16	6% 21	5% 17	6% 18	7% 19	4% 13	6% 19	6% 16	5% 16
Gender	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	49% 138	49% 150	48% 157	54% 168	51% 154	52% 153	56% 166	58% 170	56% 156	53% 160
Male	51% 145	51% 159	52% 167	46% 144	49% 150	48% 139	44% 130	42% 124	44% 124	47% 141
Special	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	0% 1	4% 12	4% 14	5% 15	5% 16	7% 21	4% 13	4% 13	3% 8	2% 7
Free/Reduced Lunch	20% 57	23% 72	17% 56	19% 59	21% 64	24% 70	24% 71	27% 79	2% 6	19% 57
SPED	13% 37	17% 53	19% 50	14% 45	15% 46	17% 51	19% 43	11% 32	12% 33	13% 39
504	29% 82	28% 88	26% 84	29% 92	26% 78	19% 55	13% 37	12% 35	13% 36	14% 41

Charter Schools

Boulder Preparatory High School

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

		932 BOULDER PREPATORY HIGH SCHOOL	
		Total Budget \$1,350,305	
		General Fund	Charter
Regular Education:		\$ -	\$ 997,338
Special Education:		108,609	147,668
Vocational Education:		-	-
Culturally & Linguistically Diverse:		-	-
Extra Curricular Education:		-	-
Talented & Gifted:		-	-
Library Services:		-	-
Student Support Services:		-	1,225
Instructional Staff Support:		-	-
General Administration Support:		-	15,933
School Administration:		-	-
Business Services:		-	13,904
Maintenance:		-	-
Utilities:		-	-
Food Service:		-	-
Community Services:		-	-
Site Acquisition Services:		-	-
Central Support Services:		-	65,628
Enterprise:		-	-
Curriculum/Staff Development:		-	-
TOTALS:		\$ 108,609	\$ 1,241,696

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	0	0	0	0	0	0				
BVSD OE-Out	0	0	0	0	0	0				
BVSD OE-In	50	59	65	61	46	66	64	45	42	53
Placements-Out	0	0	0	0	0	0				
Placements-In	2	1	1	1	1	2	3	4	9	1
Out of District	42	36	40	38	33	35	44	45	64	64

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	1% 1	1% 1	0% 0	1% 1	0% 0	1% 1	1% 1	1% 1	2% 2	5% 6
African American	1% 1	2% 2	1% 1	0% 0	0% 0	0% 0	3% 3	2% 2	3% 3	3% 3
Caucasian	6% 59	60% 58	70% 74	70% 70	76% 61	72% 75	63% 69	60% 56	52% 56	48% 57
Asian	1% 1	1% 1	2% 2	1% 1	1% 0	2% 2	4% 4	0% 0	0% 0	0% 0
Hispanic	30% 29	26% 25	18% 19	17% 17	18% 14	17% 18	20% 22	35% 33	39% 42	40% 48
Native Hawaiian	1% 1	0% 0	0% 0	1% 1	1% 1	2% 2	1% 1	0% 0	0% 0	1% 1
Multi	5% 5	9% 9	9% 10	10% 10	5% 4	6% 6	8% 9	2% 2	3% 3	3% 4
Gender	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	44% 43	42% 40	46% 49	43% 43	45% 36	54% 56	50% 55	48% 45	46% 49	49% 58
Male	56% 54	59% 56	54% 57	57% 57	55% 44	46% 48	50% 54	52% 49	54% 58	51% 61
Special	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	4% 4	1% 1	2% 2	2% 2	4% 3	2% 2	1% 1	1% 1	1% 1	2% 2
Free/Reduced Lunch	9% 9	16% 15	8% 9	37% 37	18% 14	25% 26	28% 31	27% 25	1% 1	61% 72
SPED	19% 18	19% 18	16% 17	14% 14	10% 8	9% 9	10% 11	16% 15	12% 13	12% 14
504	24% 23	21% 20	20% 21	17% 17	13% 10	10% 10	7% 8	3% 3	2% 2	3% 4



Charter Schools (continued)

Horizons K-8

<http://horizonsk8school.org/>

	Total Budget \$5,272,840	
	General Fund	Charter
Regular Education:	\$ -	\$ 3,829,841
Special Education:	214,956	519,230
Vocational Education:	-	-
Culturally & Linguistically Diverse:	-	-
Extra Curricular Education:	-	-
Talented & Gifted:	-	-
Library Services:	-	-
Student Support Services:	-	14,891
Instructional Staff Support:	-	-
General Administration Support:	-	85,841
School Administration:	-	-
Business Services:	-	49,883
Maintenance:	-	238,908
Utilities:	60,219	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	259,071
Enterprise:	-	-
Curriculum/Staff Development:	-	-
TOTALS:	\$ 275,175	\$ 4,997,665

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Students	0	0	0	0	0	0				
BVSD OE-Out	0	0	0	0	0	0				
BVSD OE-In	327	332	341	336	340	336	342	338	343	330
Placements-Out	0	0	0	0	0	0				
Placements-In	10	5	0	4	1	0	1	0	0	0
Out of District	12	9	7	8	6	7	5	9	5	4

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	0% 1	0% 1	0% 1	0% 1	0% 1	1% 2	1% 2	0% 1	0% 1	0% 1
African American	1% 2	0% 1	0% 0	0% 1	0% 1	1% 2	1% 2	1% 3	1% 2	0% 1
Caucasian	8% 282	80% 280	82% 287	82% 287	86% 299	86% 297	83% 290	85% 295	87% 303	87% 297
Asian	3% 9	2% 6	2% 7	2% 7	1% 5	3% 9	4% 15	5% 16	5% 18	6% 19
Hispanic	7% 26	8% 29	8% 29	8% 28	7% 24	6% 21	6% 21	5% 16	4% 14	3% 10
Native Hawaiian	0% 1	0% 1	0% 1	0% 1	0% 1	0% 1	0% 1	0% 1	0% 0	0% 0
Multi	8% 27	9% 30	7% 23	7% 23	5% 17	4% 15	5% 17	4% 15	3% 10	4% 12
Gender	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	50% 175	48% 167	48% 166	47% 163	48% 166	50% 173	50% 175	52% 182	54% 188	56% 189
Male	50% 173	52% 181	52% 182	53% 185	52% 182	50% 174	50% 173	48% 165	46% 160	44% 151
Special Programs	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	1% 5	1% 3	1% 3	1% 5	1% 4	1% 3	0% 0	1% 2	1% 2	0% 0
Free/Reduced Lunch	8% 28	9% 32	6% 22	7% 24	4% 15	8% 27	7% 25	7% 25	5% 18	6% 19
SPED	11% 37	11% 38	10% 35	11% 39	12% 42	12% 40	10% 34	10% 36	9% 30	9% 31
504	7% 25	5% 18	6% 22	5% 16	3% 10	3% 12	3% 11	4% 13	2% 6	2% 7

Charter Schools (continued)

Justice High

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

	Total Budget \$1,120,116	
	General Fund	Charter
Regular Education:	\$ -	\$ 670,025
Special Education:	108,609	124,832
Vocational Education:	-	-
Culturally & Linguistically Diverse:	-	-
Extra Curricular Education:	-	-
Talented & Gifted:	-	-
Library Services:	-	-
Student Support Services:	-	640
Instructional Staff Support:	-	-
General Administration Support:	-	16,397
School Administration:	-	-
Business Services:	-	11,754
Maintenance:	24,087	86,363
Utilities:	15,060	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	62,349
Enterprise:	-	-
Curriculum/Staff Development:	-	-
TOTALS:	\$ 147,756	\$ 972,360

OPEN ENROLLMENT PROFILE

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Population										
BVSD OE-Out										
BVSD OE-In	40	47	53	55	48	51	47	43	78	
Placements-Out*										
Placements-In*				5	4	3	2		2	
Out of District	41			35	26	27	26	33	36	
Unmatched Addresses	1	37	44	1	1	1	2			

DEMOGRAPHIC CHARACTERISTICS

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Ethnicity										
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0	1% 1	1% 1		1.7% 2	1.1% 1
African American	4% 3	2% 2	2% 2	1% 1	5% 4	6% 5	7% 5	3.9% 2	5.5% 5	2.2% 2
Caucasian	28% 23	24% 20	28% 27	27% 26	29% 23	32% 26	39% 29	36.4% 28	31% 36	25.3% 23
Asian	0% 0	0% 0	0% 0	0% 0	0% 0			1.3% 1	1.7% 2	2.2% 2
Hispanic	66% 54	67% 56	61% 59	68% 65	62% 48	56% 46	53% 40	54.5% 42	59.5% 69	67% 61
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0			1.3% 1	.9% 1	
Multi	2% 2	7% 6	9% 9	4% 4	5% 4	5% 4	3% 2	2.6% 2	.9% 1	2.2% 2
Gender										
Female	34% 28	29% 24	28% 27	28% 27	24% 23	32% 25	35% 29	35% 26	41.6% 31	28.4% 33
Male	66% 54	71% 60	72% 70	72% 70	76% 73	68% 54	65% 53	68% 51	58.4% 45	71.6% 83
Special Programs										
ELL	7% 6	12% 10	13% 13	21% 20	24% 19	15% 12	19% 14	18.2% 11	16.4% 19	12.1% 11
Free/Reduced Lunch	87% 71	93% 78	77% 75	88% 84	86% 68	88% 72	99% 74	31% 63	31% 36	78% 71
SPED	22% 18	30% 25	24% 23	28% 27	28% 22	23% 19	21% 16	18.2% 14	17.3% 20	25.3% 23
504	2% 2	0% 0	0% 0	2% 2	1% 1				.9% 1	



Charter Schools (continued)

Peak to Peak K-12

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

	Total Budget \$19,823,751	
	General Fund	Charter
Utilities:	\$ -	\$ -
Regular Education:	-	17,202,472
Special Education:	-	946,842
Vocational Education:	-	-
Culturally & Linguistically Diverse:	-	414,086
Extra Curricular Education:	-	-
Talented & Gifted:	-	13,278
Library Services:	-	-
Student Support Services:	-	8,669
Instructional Staff Support:	-	-
General Administration Support:	-	341,814
School Administration:	-	-
Business Services:	-	144,805
Maintenance:	-	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	751,785
Health Room:	-	-
Curriculum/Staff Development:	-	-
	\$ -	\$ 19,823,751

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2021-22	2020-21	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Neighborhood Population										
BVSD OE-Out										
BVSD OE-In	1141	1103	1076	1025	988	979	970	978	986	981
Placements-Out*										
Placements-In*	4	4	2	7	4	1	1	1	1	
Out of District	302	343	372	414	453	464	474	465	458	458
Unmatched Addresses	1									5

DEMOGRAPHIC CHARACTERISTICS

	2021-22	2020-21	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Ethnicity										
American Indian	0% 1	0% 1	0% 1	0% 1	0% 1	0% 2	0% 2	.1% 2	.2% 3	.2% 3
African American	0% 6	0% 6	0% 7	0% 7	0% 7	1% 7	1% 8	.8% 11	.8% 11	.9% 13
Caucasian	63% 912	66% 957	68% 981	69% 993	79% 1013	77% 1036	73% 1052	73% 1052	74% 1067	75% 1081
Asian	19% 273	17% 253	16% 232	15% 221	14% 207	13% 182	12% 178	12% 169	11% 161	10% 149
Hispanic	11% 164	10% 145	10% 141	9% 134	9% 135	10% 138	9% 130	9% 134	9% 129	9% 129
Native Hawaiian	0% 3	0% 3	0% 4	0% 4	0% 4	0% 5	0% 5	.4% 6	.3% 5	.3% 4
Multi	6% 89	6% 85	6% 84	6% 86	5% 78	5% 74	5% 71	5% 70	5% 69	5% 65
Gender										
Female	49% 710	49% 716	49% 707	48% 694	49% 703	52% 701	49% 705	50% 722	50.1% 724	50.2% 725
Male	51% 738	51% 734	51% 743	52% 752	51% 742	55% 743	51% 741	50% 722	49.9% 721	49.8% 719
Special Programs										
ELL	2% 33	2% 33	3% 44	2% 28	2% 28	2% 22	2% 31	1.5% 18	1.7% 25	1.0% 14
Free/Reduced Lunch	8% 123	9% 124	9% 131	8% 116	8% 119	8% 109	7% 98	7.2% 104	7.3% 105	6.9% 100
SPED	6% 83	6% 85	6% 90	6% 83	5% 68	5% 63	4% 58	4.2% 60	4.5% 53	4.1% 59
504	6% 82	7% 97	7% 99	7% 103	6% 83	6% 79	5% 74	4.4% 64	3.5% 51	2.8% 41

Charter Schools (continued)

Summit Middle School

<http://sum.bvsvd.org>

	Total Budget \$4,442,157	
	General Fund	Charter
Regular Education:	\$ -	\$ 3,217,386
Special Education:	-	233,296
Vocational Education:	-	-
Culturally & Linguistically Diverse:	-	-
Extra Curricular Education:	-	-
Talented & Gifted:	-	-
Library Services:	-	-
Student Support Services:	-	4,495
Instructional Staff Support:	-	277
General Administration Support:	-	85,083
School Administration:	-	-
Business Services:	-	60,277
Maintenance:	121,344	374,940
Utilities:	70,146	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	274,913
Enterprise:	-	-
Curriculum/Staff Development:	-	-
TOTALS:	\$ 191,490	\$ 4,250,667

OPEN ENROLLMENT PROFILE (K-12)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
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	346	349	358	354	356	353	352	348	339	326
Placements-Out	0	0	0	0	0	0	0	0	0	0
Placements-In	4	1	0	0	0	1	1	0	0	0
Out of District	4	3	1	4	1	0	0	0	2	1

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
American Indian	1% 2	0% 1	0% 0	0% 0	0% 0	0% 0	0% 1	0% 1	0% 1	0% 0
African American	1% 2	1% 3	1% 4	1% 2	1% 2	0% 0	0% 0	0% 0	1% 2	1% 3
Caucasian	69% 231	67% 237	67% 240	63% 226	63% 225	63% 223	62% 220	61% 213	64% 220	67% 227
Asian	16% 58	16% 55	14% 49	18% 66	16% 67	20% 72	22% 78	20% 71	19% 66	20% 60
Hispanic	8% 27	6% 20	6% 21	5% 19	6% 22	6% 23	6% 22	7% 26	6% 20	6% 19
Native Hawaiian	0% 0	0% 0	0% 1	0% 1	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	10% 36	11% 38	12% 44	12% 44	11% 40	10% 36	9% 32	11% 38	10% 33	9% 30
Gender	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Female	50% 179	53% 188	52% 186	54% 193	49% 174	47% 167	42% 149	48% 167	54% 184	55% 187
Male	50% 177	47% 166	48% 173	46% 165	51% 183	53% 187	58% 204	52% 182	46% 158	45% 152
Special Programs	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
ELL	2% 6	2% 7	3% 10	0% 1	2% 7	2% 7	1% 3	1% 2	1% 2	0% 1
Free/Reduced Lunch	5% 19	5% 16	3% 11	1% 5	3% 11	4% 15	5% 18	6% 20	7% 25	4% 12
SPED	3% 11	3% 10	3% 10	2% 8	3% 10	3% 11	4% 13	1% 4	1% 2	0% 1
504	10% 35	10% 34	8% 30	8% 29	7% 24	6% 22	5% 19	4% 13	3% 9	2% 7





BOULDER VALLEY SCHOOL DISTRICT

FINANCIAL SECTION

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All Funds

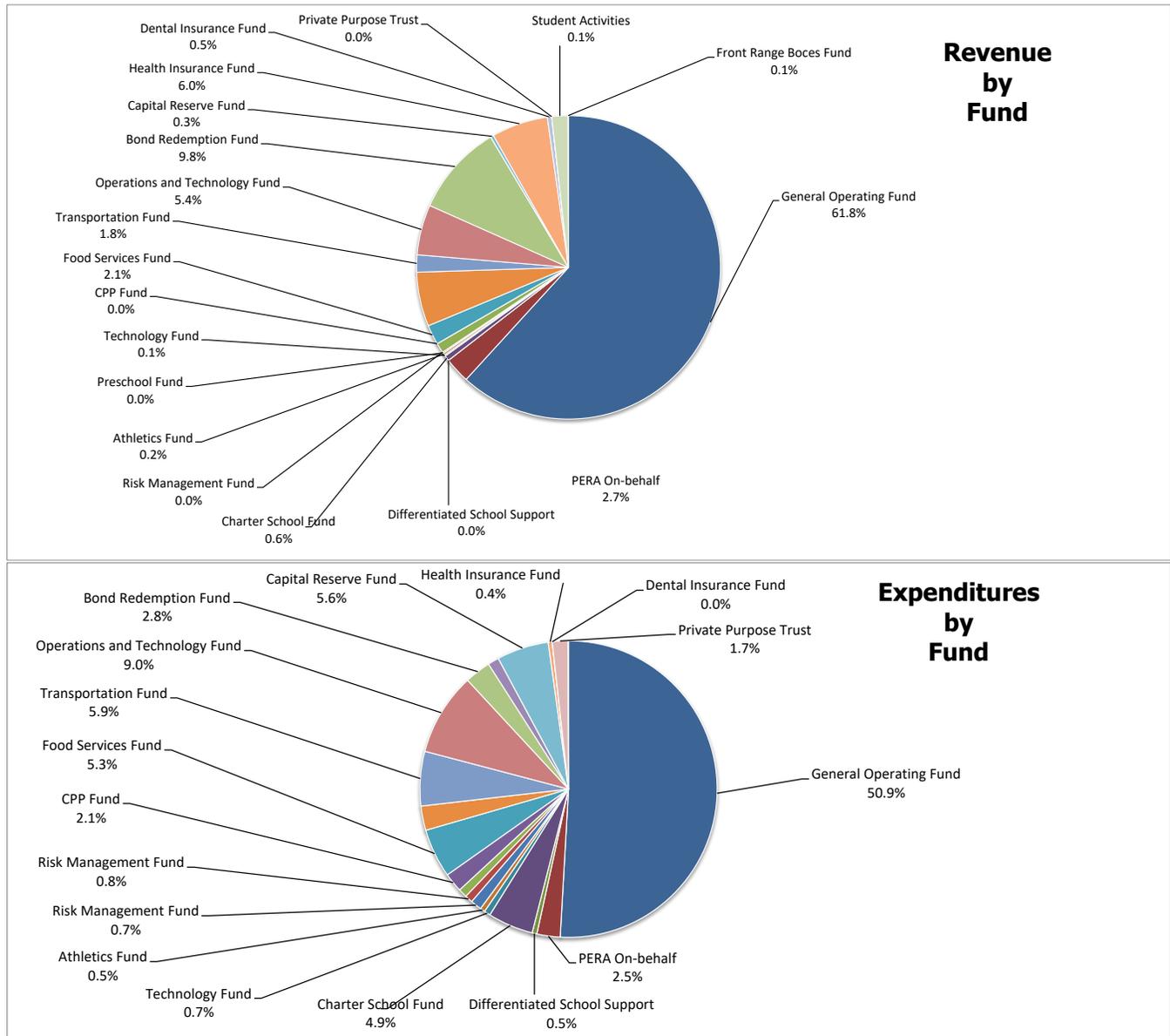
Summary

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET	PROJECTED BUDGET 2022-23	PROJECTED BUDGET 2023-24	PROJECTED BUDGET 2024-25
Beginning Balance	\$ 393,090,340	\$ 270,510,859	\$ 337,800,409	\$ 257,621,601	\$ 211,128,896	\$ 160,288,162	\$ 140,922,711	\$ 129,243,579
Revenues	493,236,865	681,841,892	540,387,024	540,966,470	585,192,223	580,933,583	597,574,982	608,863,552
Transfers In	47,420,020	51,776,943	53,472,605	45,392,882	69,171,946	53,819,189	56,088,227	57,077,623
Total Resources	933,747,225	1,004,129,694	931,660,038	843,980,953	865,493,065	795,040,933	794,585,920	795,184,754
Expenditures	615,816,345	614,515,337	620,565,831	587,459,174	633,365,880	600,299,033	609,254,115	608,764,446
Emergency Reserves	-	-	-	-	51,552,745	47,294,610	46,350,797	44,779,561
Transfers Out	47,420,020	51,776,943	53,472,605	45,392,882	69,171,946	53,819,189	56,088,227	57,077,623
Total Uses	663,236,365	666,292,280	674,038,436	632,852,056	754,090,572	701,412,832	711,693,138	710,621,630
Ending Balance	\$ 270,510,860	\$ 337,837,414	\$ 257,621,602	\$ 211,128,896	\$ 111,402,493	\$ 93,628,102	\$ 82,892,782	\$ 84,563,124

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

All Funds (continued)

The following charts show that of the district's 21 active funds, the General Operating Fund accounts for 61.8 percent of all revenues, while all other funds combined make up the difference. Fifty-one percent of all district expenditures come from the General Operating Fund, with 53.0 percent occurring in the remaining 20 funds combined.



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



All Funds (continued)

Beginning Balance Summary

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET
FUND:					
General Operating Fund	\$ 34,597,631	\$ 40,189,736	\$ 43,442,449	\$ 47,717,796	\$ 70,492,030
PERA On-behalf Fund	-	-	-	-	-
Differentiated School Support	-	-	-	-	-
Charter School Fund	6,194,576	6,577,311	8,609,908	9,477,246	10,491,289
Technology Fund	2,381,340	2,197,175	2,307,552	2,549,086	2,907,413
Athletics Fund	423,047	485,249	274,411	92,170	138,500
Preschool Fund	377,235	525,333	803,233	331,893	475,532
Risk Management Fund	160,229	640,179	715,031	697,762	1,265,111
Community Schools Fund	3,370,524	3,660,653	3,008,827	2,669,601	1,312,718
CPP Fund	218,264	-	-	-	-
Food Services Fund	198,072	271,237	177,638	218,836	1,542,807
Grant Fund	-	-	-	-	-
Transportation Fund	883,459	1,010,191	1,058,330	1,010,740	1,154,145
Operations and Technology Fund	1,679,595	4,624,117	13,077,142	22,337,386	20,231,887
Bond Redemption Fund	48,173,528	44,961,935	49,553,956	49,925,855	49,678,228
2014 Building Fund	279,402,989	149,279,877	196,777,138	98,882,778	29,896,817
Capital Reserve Fund	1,121,460	2,849,151	5,346,486	6,882,117	5,003,177
Health Insurance Fund	6,600,080	6,010,279	4,876,987	6,073,818	7,226,152
Dental Insurance Fund	652,120	603,143	665,213	1,143,043	1,412,063
Private Purpose Trust	2,980,627	3,928,091	1,357,906	1,348,178	1,314,363
Student Activities	3,675,564	2,697,202	5,498,860	5,997,847	6,263,944
Front Range BOCES Fund	-	-	249,342	265,449	322,720
GRAND TOTAL:	\$ 393,090,340	\$ 270,510,859	\$ 337,800,409	\$ 257,621,601	\$ 211,128,896

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.

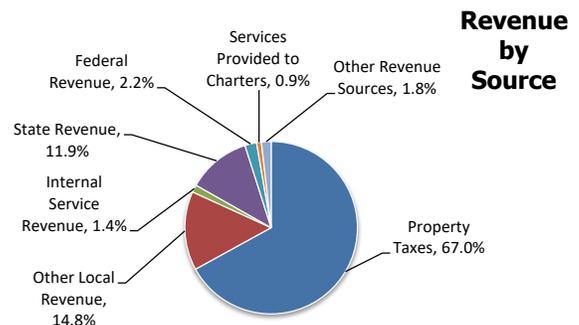
All Funds (continued)

Revenue Summary

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET
FUND:					
General Operating Fund	\$ 323,821,590	\$ 336,089,642	\$ 355,417,160	\$ 346,300,000	\$ 361,482,448
PERA On-behalf Fund	-	6,055,941	5,929,408	-	16,000,000
Differentiated School Support	-	-	-	-	-
Charter School Fund	2,423,437	3,681,587	2,365,504	2,636,058	3,298,668
Technology Fund	192,857	423,716	435,377	581,574	764,907
Athletics Fund	1,267,290	1,246,578	814,887	506,156	1,200,273
Preschool Fund	1,434,535	1,443,540	858,482	340,864	837,135
Risk Management Fund	227,296	100,121	198,173	118,861	42,000
Community Schools Fund	8,622,926	8,659,524	4,610,233	2,471,472	6,188,150
CPP Fund	-	-	-	-	-
Food Services Fund	7,822,621	7,695,095	7,656,278	11,233,785	12,304,453
Grant Fund	11,530,966	11,165,121	12,938,612	36,856,888	33,800,000
Transportation Fund	10,919,259	10,860,112	10,728,879	10,750,276	10,760,598
Operations and Technology Fund	17,901,870	24,379,824	29,078,341	29,116,745	31,334,868
Bond Redemption Fund	54,187,169	55,305,616	57,832,699	56,917,873	57,095,000
2014 Building Fund	4,087,115	164,269,062	3,384,999	432,881	33,644
Capital Reserve Fund	304,653	638,522	1,622,255	587,099	1,897,122
Health Insurance Fund	30,706,676	33,205,263	34,657,846	34,682,346	35,086,633
Dental Insurance Fund	2,395,807	2,558,725	2,661,451	2,707,765	2,711,324
Private Purpose Trust	6,475,856	8,185,042	27,771	10,685	40,000
Student Activities	8,914,942	5,878,861	8,858,245	4,378,135	10,000,000
Front Range BOCES Fund	-	-	310,424	337,007	315,000
GRAND TOTAL:	\$ 493,236,865	\$ 681,841,892	\$ 540,387,024	\$ 540,966,470	\$ 585,192,223

Revenue Sources by Object

Property Taxes	\$ 391,932,682
Other Local Revenue	86,674,299
Internal Service	7,964,744
State Revenue	69,590,698
Federal Revenue	12,965,302
Services Provided to	5,502,498
Other Revenue	10,362,000
Total Revenue	\$ 585,192,223





All Funds (continued)

Transfers In Summary

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET
FUND:					
General Operating Fund	\$ 1,034,274	\$ 1,069,228	\$ 150,000	\$ -	\$ 165,500
PERA On-behalf Fund	-	-	-	-	-
Differentiated School Support					15,814,000
Charter School Fund	22,907,095	24,608,459	25,913,939	25,437,175	27,588,816
Technology Fund	1,857,137	1,704,966	1,579,097	1,333,886	1,449,886
Athletics Fund	2,016,328	2,070,254	1,974,488	2,054,096	2,110,668
Preschool Fund	4,129,168	6,662,990	6,413,465	6,912,105	6,752,809
Risk Management Fund	4,463,245	4,354,366	4,652,227	4,854,066	6,954,066
Community Schools Fund	-	-	-	277,216	-
CPP Fund	1,764,210	-	-	-	-
Food Services Fund	857,616	1,162,851	1,542,667	-	-
Grant Fund	-	-	-	-	-
Transportation Fund	4,387,845	4,972,376	5,328,251	2,668,063	6,044,941
Operations and Technology Fund	-	-	-	-	-
Bond Redemption Fund	-	-	-	-	-
2014 Building Fund	-	-	-	-	-
Capital Reserve Fund	4,003,102	5,171,453	5,918,471	1,856,275	2,291,260
Health Insurance Fund	-	-	-	-	-
Dental Insurance Fund	-	-	-	-	-
Private Purpose Trust	-	-	-	-	-
Student Activities	-	-	-	-	-
Front Range BOCES Fund	-	-	-	-	-
GRAND TOTAL:	\$ 47,420,020	\$ 51,776,943	\$ 53,472,605	\$ 45,392,882	\$ 69,171,946

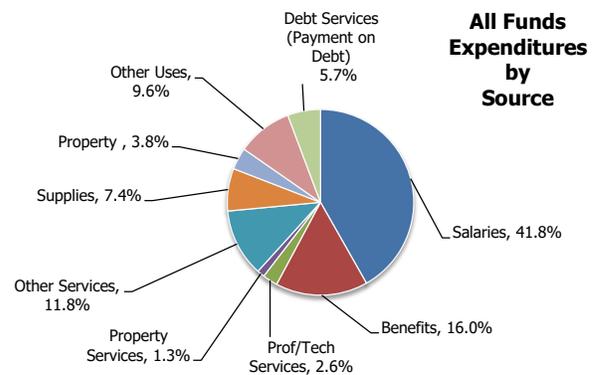
All Funds (continued)

Expenditure Summary

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET
FUND:					
General Operating Fund	\$ 273,924,353	\$ 284,653,480	\$ 298,102,683	\$ 278,334,353	\$ 322,373,487
PERA On-behalf Fund	-	6,055,941	5,929,408	-	16,000,000
Differentiated School Support	-	-	-	-	3,287,625
Charter School Fund	24,947,797	26,257,449	27,412,105	27,059,190	31,286,139
Technology Fund	2,234,159	2,018,305	1,772,940	1,557,133	4,313,252
Athletics Fund	3,221,416	3,527,670	2,971,616	2,513,922	3,350,156
Preschool Fund	5,415,605	7,773,592	7,694,811	7,057,861	7,659,230
Risk Management Fund	4,210,591	4,379,635	4,867,669	4,405,578	5,366,210
Community Schools Fund	6,298,523	6,842,122	4,714,459	3,955,571	6,019,516
CPP Fund	1,936,134	-	-	-	-
Food Services Fund	8,607,072	8,951,545	9,157,747	9,909,814	13,187,300
Grant Fund	11,530,966	11,165,121	12,938,612	36,856,888	33,800,000
Transportation Fund	15,180,371	15,784,349	16,104,720	13,274,934	16,785,845
Operations and Technology Fund	14,957,348	15,926,799	19,818,097	31,222,244	37,591,810
Bond Redemption Fund	57,398,762	50,713,595	57,460,800	57,165,500	57,075,150
2014 Building Fund	134,210,227	116,771,801	101,279,359	69,418,841	17,975,544
Capital Reserve Fund	2,580,064	3,312,640	6,005,095	4,322,314	7,662,973
Health Insurance Fund	31,296,477	34,338,555	33,461,015	33,530,012	35,779,633
Dental Insurance Fund	2,444,784	2,496,655	2,183,621	2,438,745	2,707,010
Private Purpose Trust	5,528,392	7,526,414	37,499	44,500	35,000
Student Activities	9,893,304	6,019,669	8,359,258	4,112,038	10,800,000
Front Range BOCES Fund	-	-	294,317	279,736	310,000
GRAND TOTAL:	\$ 615,816,345	\$ 614,515,337	\$ 620,565,831	\$ 587,459,174	\$ 633,365,880

Expenditures by Object

Salaries	\$ 263,462,137
Benefits	101,363,874
Prof/Tech Services	16,767,093
Property Services	8,142,684
Other Services	74,768,390
Supplies	47,113,527
Property	24,344,885
Other Uses	61,095,297
Debt Services (Payment on Debt)	36,307,993
Total Expenditures	\$ 633,365,880





All Funds (continued)

Reserves Summary

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET
FUND:					
General Operating Fund	\$ -	\$ -	\$ -	\$ -	\$ 34,590,804
PERA On-behalf Fund	-	-	-	-	-
Differentiated School Support	-	-	-	-	98,629
Charter School Fund	-	-	-	-	913,406
Technology Fund	-	-	-	-	129,398
Athletics Fund	-	-	-	-	99,285
Preschool Fund	-	-	-	-	354,777
Risk Management Fund	-	-	-	-	2,894,967
Community Schools Fund	-	-	-	-	180,585
CPP Fund	-	-	-	-	-
Food Services Fund	-	-	-	-	71,175
Grant Fund	-	-	-	-	-
Transportation Fund	-	-	-	-	1,173,839
Operations and Technology Fund	-	-	-	-	940,046
Bond Redemption Fund	-	-	-	-	-
2014 Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	1,528,586
Health Insurance Fund	-	-	-	-	6,533,152
Dental Insurance Fund	-	-	-	-	1,416,377
Private Purpose Trust	-	-	-	-	-
Student Activities	-	-	-	-	300,000
Front Range BOCES Fund	-	-	-	-	327,720
GRAND TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ 51,552,745

All Funds (continued)

Transfers Out Summary

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET
FUND:					
General Operating Fund	\$ 45,339,406	\$ 49,252,677	\$ 53,189,130	\$ 45,191,413	\$ 68,954,977
PERA On-behalf Fund	-	-	-	-	-
Differentiated School Support	-	-	-	-	-
Charter School Fund	-	-	-	-	-
Technology Fund	-	-	-	-	-
Athletics Fund	-	-	-	-	-
Preschool Fund	-	55,038	48,475	51,469	51,469
Risk Management Fund	-	-	-	-	-
Community Schools Fund	2,034,274	2,469,228	235,000	150,000	165,500
CPP Fund	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	-	-	-	-	-
Front Range BOCES Fund	-	-	-	-	-
GRAND TOTAL:	\$ 47,420,020	\$ 51,776,943	\$ 53,472,605	\$ 45,392,882	\$ 69,171,946



All Funds (continued)

Ending Fund Balance Summary

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET
FUND:					
General Operating Fund	\$ 40,189,736	\$ 43,442,449	\$ 47,717,796	\$ 70,492,030	\$ 6,220,710
PERA On-behalf Fund	-	-	-	-	-
Differentiated School Support	-	-	-	-	12,427,746
Charter School Fund	6,577,311	8,609,908	9,477,246	10,491,289	9,179,228
Technology Fund	2,197,175	2,307,552	2,549,086	2,907,413	679,556
Athletics Fund	485,249	274,411	92,170	138,500	-
Preschool Fund*	525,333	803,233	331,894	475,532	-
Risk Management Fund	640,179	715,031	697,762	1,265,111	-
Community Schools Fund	3,660,653	3,008,827	2,669,601	1,312,718	1,135,267
CPP Fund	-	-	-	-	-
Food Services Fund	271,237	177,638	218,836	1,542,807	588,785
Grant Fund**	-	-	-	-	-
Transportation Fund	1,010,192	1,058,330	1,010,740	1,154,145	-
Operations and Technology Fund	4,624,117	13,077,142	22,337,386	20,231,887	13,034,899
Bond Redemption Fund	44,961,935	49,553,956	49,925,855	49,678,228	49,698,078
2014 Building Fund	149,279,877	196,777,138	98,882,778	29,896,817	11,954,917
Capital Reserve Fund	2,849,151	5,346,486	6,882,117	5,003,177	-
Health Insurance Fund	6,010,279	4,876,987	6,073,818	7,226,152	-
Dental Insurance Fund	603,143	665,213	1,143,043	1,412,063	-
Private Purpose Trust	3,928,091	4,586,719	1,348,178	1,314,363	1,319,363
Student Activities	2,697,202	2,556,394	5,997,847	6,263,944	5,163,944
Front Range BOCES Fund	-	-	265,449	322,720	-
GRAND TOTAL:	\$ 270,510,860	\$ 337,837,414	\$ 257,621,602	\$ 211,128,896	\$ 111,402,493

*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

	2021-22 Beginning Fund Balance	2021-22 Reserves	2021-22 Net Beginning Fund Balance	2021-22 Ending Fund Balance	Net Change	% Net Change
FUND:						
General Operating Fund	\$ 70,492,030	\$ 34,590,804	\$ 35,901,226	\$ 6,220,710	\$ (29,680,516)	-83%
PERA On-behalf Fund	-	-	-	-	-	0%
Differentiated School Support	-	98,629	(98,629)	12,427,746	12,526,375	0%
Charter School Fund	10,491,289	913,406	9,577,883	9,179,228	(398,655)	-4%
Technology Fund	2,907,413	129,398	2,778,015	679,556	(2,098,459)	-76%
Athletics Fund	138,500	99,285	39,215	-	(39,215)	-100%
Preschool Fund	475,532	354,777	120,755	-	(120,755)	-100%
Risk Management Fund	1,265,111	2,894,967	(1,629,856)	-	1,629,856	-100%
Community Schools Fund	1,312,718	180,585	1,132,133	1,135,267	3,134	0%
CPP Fund	-	-	-	-	-	0%
Food Services Fund	1,542,807	71,175	1,471,632	588,785	(882,847)	-60%
Grant Fund	-	-	-	-	-	0%
Transportation Fund	1,154,145	1,173,839	(19,694)	-	19,694	0%
Operations and Technology Fund	20,231,887	940,046	19,291,841	13,034,899	(6,256,942)	-32%
Bond Redemption Fund	49,678,228	-	49,678,228	49,698,078	19,850	0%
2014 Building Fund	29,896,817	-	29,896,817	11,954,917	(17,941,900)	-60%
Capital Reserve Fund	5,003,177	1,528,586	3,474,591	-	(3,474,591)	-100%
Health Insurance Fund	7,226,152	6,533,152	693,000	-	(693,000)	-100%
Dental Insurance Fund	1,412,063	1,416,377	(4,314)	-	4,314	-100%
Private Purpose Trust	1,314,363	-	1,314,363	1,319,363	5,000	0%
Student Activities	6,263,944	300,000	5,963,944	5,163,944	(800,000)	-13%
Front Range BOCES Fund	322,720	327,720	(5,000)	-	5,000	-100%
GRAND TOTAL:	\$ 211,128,896	\$ 51,552,745	\$ 159,576,151	\$ 111,402,493	\$ (48,173,657)	

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.

Differentiated School Support Fund – This fund will support schools over a three-year period.

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

Risk Management - Fund balance carryover is derived from a one-time transfer in 202-22 and will be used to cover incremental costs of the Marshall Fire and to address fluctuations in annual insurance premiums.

Operations & Technology Fund – Fund balance carryover funds are 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 building renovations and improvements.

Food Services – Fund balance had increased due to increased federal reimbursement revenues, after the USDA extended free meals for all students through June 30, 2022. Student participation has increased to 16,000 meals a day.

Health Insurance Fund - Fund balance was generated from positive claims experience and savings related to a change in the district's benefit consultants, and third-party service providers, including stop loss insurance coverage and claims administration. Fund balance is being partially used to cover an increase in contributions (3.8%) that is less than the expected increase in medical claims. Benefit plan design changes and contributions from the district and dependents will be reconsidered in 2021-22, as necessary.

Student Activities - Fund balance carryover was derived from unspent funds during the pandemic and will be used to support the various student activities that initially generated the funds.

Budgeted Expenditures per Student

FUND:	2020-21		2021-22	
	Budgeted	Budgeted	Budgeted	Budgeted
	Expenditures	Expenditures Per Student FTE	Expenditures	Expenditures Per Student FTE
Operating Funds	\$ 355,422,413	\$ 12,384	\$ 399,655,615	\$ 14,301
Grant Fund	30,368,619	1,058	33,800,000	1,209
Special Revenue Funds	57,217,992	1,994	67,564,955	2,418
Internal Service Funds*	38,337,819	1,336	38,486,643	1,377
Bond Redemption Fund	57,174,000	1,992	57,075,150	2,042
Capital Project Funds	78,970,412	2,752	25,638,517	917
Fiduciary Funds	7,050,000	246	11,145,000	399
Total Budget	\$ 624,541,255	\$ 21,761	\$633,365,880	\$ 22,664

BUDGETED ENROLLMENT:	2020-21	2021-22
Student Enrollment	29,097	28,776
Student Funded FTE	28,700.0	27,946.0

* 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	210-224 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	-	-	-	6.821	-	-	-	-	-	-	-	6.821
119 BEAR CREEK ELEMENTARY	-	1.000	-	18.002	2.000	-	-	-	6.121	2.000	2.000	31.123
120 BIRCH ELEMENTARY	-	1.000	-	19.907	1.500	-	-	-	6.165	2.188	2.000	32.760
124 COLUMBINE ELEMENTARY	-	1.000	1.000	28.124	2.500	-	-	-	6.215	2.250	2.500	43.589
127 CREST VIEW ELEMENTARY	-	1.000	1.000	28.668	2.000	-	-	-	5.264	2.250	2.750	42.932
130 DOUGLASS ELEMENTARY	-	1.000	-	18.542	2.000	-	-	-	6.290	2.000	2.500	32.332
131 SANCHEZ ELEMENTARY	-	1.000	1.000	25.042	1.500	1.000	-	-	5.293	1.875	2.250	38.960
132 EISENHOWER ELEMENTARY	-	1.000	-	21.752	2.000	-	-	-	6.301	2.000	2.500	35.553
134 EMERALD ELEMENTARY	-	1.000	-	24.290	2.000	-	-	-	5.286	2.125	2.500	37.201
136 FLAT IRONS ELEMENTARY	-	1.000	-	10.000	1.000	-	-	-	2.822	2.000	2.000	18.822
138 FOOT HILL ELEMENTARY	-	1.000	-	24.250	2.000	-	-	-	8.697	2.125	3.000	41.072
141 GOLD HILL ELEMENTARY	-	0.050	-	2.368	-	-	-	-	0.486	0.514	0.250	3.668
144 HEAT HERWOOD ELEMENTARY	-	1.000	-	15.271	1.000	-	-	-	6.045	2.000	2.000	27.316
147 JAMESTOWN ELEMENTARY	-	0.050	-	2.168	-	-	-	-	0.300	0.500	0.250	3.268
150 KOHL ELEMENTARY	-	1.000	0.500	18.772	1.500	-	-	-	6.789	2.125	2.500	33.186
153 LAFAYETTE ELEMENTARY	-	1.000	-	25.486	3.000	-	-	-	8.184	2.250	2.500	42.420
154 RYAN ELEMENTARY	-	1.000	1.000	28.134	2.000	-	-	-	9.122	2.125	2.000	45.381
156 FIRESIDE ELEMENTARY	-	1.000	-	24.540	2.000	-	-	-	8.433	2.375	2.500	40.848
157 LOUISVILLE ELEMENTARY	-	1.000	0.509	25.000	2.000	-	-	-	7.156	2.125	2.500	40.290
158 COAL CREEK ELEMENTARY	-	1.000	-	19.502	2.000	-	-	-	6.763	2.000	2.000	33.265
161 BCSIS	-	1.000	-	15.751	1.000	-	-	-	2.509	2.000	1.250	23.510
164 CREEKSIDE ELEMENTARY	-	1.000	-	21.292	1.500	-	-	-	8.931	2.125	2.000	36.848
166 MESA ELEMENTARY	-	1.000	-	15.501	1.000	-	-	-	5.870	2.000	2.000	27.371
169 NEDERLAND ELEMENTARY	-	1.000	-	14.021	1.500	-	-	-	5.120	2.000	2.500	26.141
173 MAPLETON	-	-	-	1.106	-	-	-	-	2.200	-	-	3.306
180 PIONEER ELEMENTARY	-	1.000	0.500	30.623	2.000	-	-	-	6.275	2.375	3.000	45.773
185 SUPERIOR ELEMENTARY	-	1.000	-	24.668	2.000	-	-	-	6.604	2.125	2.750	39.147
190 UNIVERSITY HILL ELEM	-	1.000	0.500	29.540	2.000	-	-	-	4.821	2.875	2.750	43.486
192 HIGH PEAKS ELEMENTARY	-	1.000	-	14.751	1.000	-	-	-	2.430	1.750	1.250	22.181
193 COMMUNITY MONTESSORI	-	1.000	-	14.501	1.000	-	-	-	9.282	2.000	2.000	29.783
196 WHITTIER ELEMENTARY	-	1.000	-	21.202	2.000	-	-	-	3.881	2.000	2.000	32.083
1 ELEMENTARY SCHOOLS TOTAL	-	27.100	6.009	589.595	47.000	1.000	-	-	169.655	58.077	62.000	960.436
201 CURR DEPT - MIDDLE LEVEL	-	-	-	11.350	-	-	-	-	-	-	-	11.350
225 BROOMFIELD HEIGHTS MIDDLE	-	1.000	1.000	28.266	3.000	-	-	-	8.786	3.000	3.000	48.052
230 MANHATTAN MIDDLE	-	1.000	1.000	23.906	3.000	-	-	-	4.725	3.000	3.000	39.631
240 CASEY MIDDLE	-	1.000	1.000	34.270	3.000	-	-	-	3.202	3.000	3.500	48.972
250 CENTENNIAL MIDDLE	-	1.000	1.000	31.670	3.000	-	-	-	2.592	3.000	3.500	45.762
252 ANGEVINE MIDDLE	-	1.000	2.000	38.010	4.000	-	-	-	6.949	3.000	3.750	58.709
254 LOUISVILLE MIDDLE	-	1.000	1.000	32.000	3.000	-	-	-	5.994	3.000	3.000	48.994
260 PLATT MIDDLE	-	1.000	1.000	23.170	3.000	-	-	-	5.461	3.000	3.750	40.381
270 SOUTHERN HILLS MIDDLE	-	1.000	1.000	25.500	3.000	-	-	-	6.398	3.000	3.000	42.898
2 MIDDLE SCHOOLS TOTAL	-	8.000	9.000	248.142	25.000	-	-	-	44.107	24.000	26.500	384.749
301 CURR DEPT - SENIOR LEVEL	-	-	-	8.650	-	-	-	-	-	-	-	8.650
310 BOULDER HIGH	-	1.000	4.000	102.700	5.900	-	-	1.000	16.685	7.500	8.500	147.285
315 BROOMFIELD HIGH	-	1.000	3.000	74.335	4.500	-	-	0.750	14.279	5.500	8.000	111.364
320 CENTAURUS HIGH	-	1.000	3.000	77.980	5.700	-	-	0.750	16.689	5.000	7.000	117.119
330 FAIRVIEW HIGH	-	1.000	4.000	87.970	6.400	-	-	1.000	18.973	7.500	9.000	135.843
340 ARAPAHOE RIDGE HIGH	-	1.000	1.000	9.250	1.000	-	-	-	2.000	2.400	0.800	17.450
350 NEW VISTA HIGH	-	1.000	0.800	16.150	2.000	-	-	0.375	0.880	1.750	3.500	26.455
360 MONARCH HIGH	-	1.000	3.000	71.830	4.900	-	-	0.750	15.351	5.500	8.000	110.331
3 SENIOR HIGH SCHOOLS TOTAL	-	7.000	18.800	448.865	30.400	-	-	4.625	84.857	35.150	44.800	674.497
461 BOULDER UNIVERSAL	-	0.100	1.000	18.607	0.600	-	2.000	-	4.123	1.000	1.000	28.430
490 CAREER AND TECHNICAL EDUCATION	-	-	1.000	13.000	1.000	-	-	-	1.000	1.600	4.700	22.300
4 CAREER/TECHNICAL SCHOOLS TOTAL	-	0.100	2.000	31.607	1.600	-	2.000	-	5.123	2.600	5.700	50.730
502 MONARCH K-8	-	1.000	2.000	39.212	3.500	-	-	-	11.401	4.000	3.500	64.613
503 NEDERLAND MIDDLE/SENIOR	-	1.000	1.000	18.074	2.300	-	-	0.375	4.950	3.000	3.500	34.199
505 ASPEN CREEK K-8	-	1.000	2.000	39.772	3.500	-	-	-	11.781	4.125	4.000	66.178
506 EL DORADO K-8	-	1.000	2.000	35.244	3.500	-	-	-	4.185	4.000	4.250	54.179
509 ERIE K-8	-	1.000	2.000	34.073	3.000	-	-	-	7.998	4.313	3.750	56.134
590 SUMMER SCHOOL	-	-	-	-	-	-	0.500	-	-	-	-	0.500
595 ALTERNATIVE LEARNING OPTIONS	-	-	-	-	-	-	1.300	-	-	0.300	-	1.600
5 COMBINATION SCHOOLS TOTAL	-	5.000	9.000	166.375	15.800	-	1.800	0.375	40.315	19.738	19.000	277.403



All Funds (continued)

Authorized FTE Summary (continued)

LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-224 Other Teachers	230-239 Psych OT/PT/SW	320-357 Profes'nl Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Off/Admin Support	600-699 Trades & Services	TOTAL FTEs
602 SUPERINTENDENT'S OFFICE	1.000	-	-	-	-	-	0.600	-	-	1.200	-	2.800
604 LEGAL COUNSEL OFFICE	-	-	-	-	-	-	2.800	-	-	1.000	-	3.800
605 CURRICULUM, ASSESSMENT & INSTR	2.000	-	-	-	3.000	-	3.000	-	-	-	-	8.000
606 BUSINESS SERVICES DIVISION	1.000	-	-	-	-	-	-	-	-	1.000	-	2.000
607 STRATEGIC INITIATIVES	2.000	-	-	-	3.000	-	-	0.500	-	-	-	5.500
608 PLANNING & ASSESSMENT	2.000	-	-	-	-	-	3.000	0.500	-	1.000	-	6.500
610 PRESCHOOL	0.333	-	-	-	1.000	-	-	-	-	0.471	-	1.804
611 SPECIAL EDUCATION	4.700	-	-	15.750	13.000	106.217	-	-	21.063	3.100	-	163.830
612 READING	1.000	-	-	-	2.000	-	-	-	-	-	-	3.000
613 STUDENT SUCCESS	4.000	-	-	-	1.000	-	12.000	-	-	1.000	-	18.000
614 INSTITUTIONAL EQUITY	-	-	-	-	3.500	-	1.000	-	-	-	-	4.500
616 CULTURALLY & LINGUISTICALLY DIVERSE ED	1.000	-	-	1.080	2.000	-	-	-	-	1.000	-	5.080
621 EAST NETWORK	2.000	-	-	-	-	-	-	-	-	3.000	-	5.000
622 SOUTHWEST NETWORK	2.000	-	-	-	-	-	-	-	-	1.500	-	3.500
623 NORTHWEST NETWORK	2.000	-	-	-	-	-	-	-	-	1.500	-	3.500
624 STEM	-	-	-	-	3.000	-	-	-	-	1.500	-	4.500
628 BOARD OF EDUCATION	-	-	-	-	-	-	0.400	-	-	-	-	0.400
634 ENGLISH LANGUAGE DEVELOPMENT	-	-	-	0.060	3.000	-	-	-	-	-	-	3.060
635 DISTRICT-WIDE INSTRUCTION	1.000	-	-	-	-	-	3.000	-	-	0.500	-	4.500
640 OPERATIONAL SERVICES	0.500	-	-	-	-	-	1.862	0.800	-	0.500	-	3.662
642 MAINTENANCE & OPERATIONS	2.000	-	-	-	-	-	5.000	-	-	1.000	48.000	56.000
643 ENVIRONMENTAL SERVICES	1.000	-	-	-	-	-	15.000	-	-	1.000	18.600	35.600
668 COMMUNICATION SERVICES	1.000	-	-	-	-	-	3.000	3.000	-	1.000	-	8.000
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	-	-	-	1.000	-	2.000	-	-	-	-	4.000
687 HUMAN RESOURCES	4.100	-	-	-	-	-	8.200	1.000	-	4.500	-	17.800
688 BUDGET SERVICES	1.000	-	-	-	-	-	7.250	-	-	-	-	8.250
689 INFORMATION TECHNOLOGY	7.000	-	-	-	-	-	1.000	43.000	-	2.000	-	53.000
690 FINANCE & ACCOUNTING	0.600	-	-	-	-	-	8.000	-	-	5.625	-	14.225
695 PURCHASING	1.000	-	-	-	-	-	1.000	-	-	3.000	-	5.000
698 HEALTH SERVICES	1.000	-	-	-	-	14.900	4.000	1.000	1.615	1.900	-	24.415
6 CENTRALIZED SERVICES TOTAL	49.983	-	-	(6.954)	37.300	121.117	85.112	50.877	22.309	43.055	67.000	469.799
791 MATERIALS MANAGEMENT	-	-	-	-	-	-	3.000	-	-	-	6.000	9.000
792 PRINT SHOP	-	-	-	-	-	-	-	0.750	-	-	2.000	2.750
7 SERVICE CENTERS TOTAL	-	-	-	-	-	-	3.000	0.750	-	-	8.000	11.750
809 DISTRICT ALLOCATIONS	-	-	-	-	2.000	-	-	-	0.313	-	-	2.313
8 DISTRICT-WIDE COSTS TOTAL	-	-	-	-	2.000	-	-	-	0.313	-	-	2.313
925 SUMMIT CHARTER	-	-	-	-	-	-	-	-	-	-	1.750	1.750
932 BOULDER PREP CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
954 JUSTICE HIGH CHARTER	-	-	-	1.000	-	-	-	-	-	-	0.500	1.500
971 EDUCATION CENTER BUILDING	-	-	-	-	-	-	-	-	-	-	4.000	4.000
975 HALCYON	-	-	-	-	-	-	-	-	-	-	0.500	0.500
9 OTHER OPERATIONAL UNITS TOTAL	-	-	-	4.000	-	-	-	-	-	-	6.750	10.750
TOTAL GENERAL OPERATING FUND	49.983	47.200	44.809	1,481.630	159.100	122.117	91.912	56.627	366.679	182.620	239.750	2,842.427
OTHER DISTRICT FUNDS												
12 DIFFERENTIATED SCHOOL SUPPORT FUND	-	-	-	2.146	10.175	-	-	-	5.456	-	-	17.777
16 ATHLETIC FUND	1.000	-	-	-	-	-	-	-	-	-	-	1.000
17 PRESCHOOL FUND	1.667	-	-	25.334	-	7.970	1.000	-	43.295	5.154	1.000	85.420
18 RISK MANAGEMENT FUND	0.300	-	-	-	-	-	1.200	-	-	0.500	-	2.000
19 COMMUNITY SCHOOL PROGRAM	2.000	-	-	-	-	-	9.000	-	70.445	5.600	2.000	89.045
21 FOOD SERVICES FUND	1.000	-	-	-	-	-	10.000	-	-	2.000	102.681	115.681
22 GRANTS FUND	0.550	0.247	1.000	66.233	12.980	10.000	11.650	-	54.612	9.819	3.640	170.731
25 TRANSPORTATION FUND	1.000	-	-	-	-	-	7.620	-	35.000	19.000	218.750	281.370
42 2014 BUILDING FUND	1.000	-	-	-	-	-	5.750	0.200	-	0.500	-	7.450
43 CAPITAL RESERVE FUND	-	-	-	-	-	-	-	-	-	-	-	-
60 OPERATIONS AND TECHNOLOGY FUND	0.500	-	-	-	-	-	0.863	1.000	-	0.500	-	2.863
66 HEALTH INSURANCE FUND	0.850	-	-	-	-	-	2.300	-	-	-	-	3.150
67 DENTAL INSURANCE FUND	0.150	-	-	-	-	-	0.300	-	-	-	-	0.450
10 OTHER DISTRICT FUNDS TOTAL	10.017	0.247	1.000	93.713	23.155	17.970	49.683	1.200	208.808	43.073	328.071	776.937
CHARTER SCHOOL FUND												
11 CHARTER SCHOOL FUND												
925 SUMMIT CHARTER	-	1.000	1.000	20.500	3.000	-	1.000	-	5.427	1.810	-	33.737
932 BOULDER PREP CHARTER	-	-	-	9.500	3.000	-	0.500	-	-	0.500	-	13.500
952 HORIZONS K-8 CHARTER	-	1.000	1.000	25.199	1.000	-	0.680	-	9.778	2.505	2.000	43.162
954 JUSTICE HIGH CHARTER	-	1.000	0.800	3.000	-	-	-	-	-	0.500	-	5.300
956 PEAK TO PEAK CHARTER	8.000	3.000	3.000	87.700	10.000	-	11.600	-	18.537	7.760	8.290	157.887
11 CHARTER SCHOOL FUND	8.000	6.000	5.800	145.899	17.000	-	13.780	-	33.742	13.075	10.290	253.586
ALL FUNDS GRAND TOTAL	68.000	53.447	51.609	1,721.242	199.255	140.087	155.375	57.827	609.229	238.768	578.111	3,872.950

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, 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 Principals: 2.0 Assistant Principal FTE allocated from elementary and middle levels.
3. Classroom Teachers Class Size Formulas:
All elementary schools are staffed using guideline 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.

<u>Enrollment</u>	<u>FTE</u>
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 .0326 hours is allocated per student. Additional weight is added for students with an 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.

K-8 Assistant Principals: 2.0 Assistant Principal FTE allocated from elementary and middle levels.

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 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 1.0 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 and 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 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 2.3 FTE for the larger schools and .27 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	3.5 FTE	Broomfield	2.5 FTE
Centaurus	2.0 FTE	Fairview	3.4 FTE	Monarch	2.6 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
 3.173 Transitional 18-21
 2.000 Teacher in Other Assignment
 0.800 Teacher Assistive Tech
 2.000 Charter School
 146.500 Special Education Teacher Assigned to Schools
 4.350 BCBA
 9.666 Preschool
 8.000 Child Find
 1.500 Audiologist
 1.600 Visual Impaired
 4.300 Hearing Impaired
 52.662 Speech Language Specialist
 15.172 Occupational Physical Therapist
 10.214 Social Workers
 19.441 Psychologist

Special Skills Aides Allocated as follows:

2.624 Interpreters
 1.000 Health Screener
 0.875 COTA\OTA
 182.828 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 Health Room 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 Executive Director. A second para site visit will be completed 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. Culturally and Linguistically Diverse Education (CLDE):
60.540 ELD Teacher FTE
FTE is allocated based on the number of emerging bilingual (EB) students (NEP, LEP and FEP Y1 and Y2) registered at each school. Each year, the CLDE department receives a total FTE allocation which is distributed to BVSD schools where an ELD program is offered. Elementary program schools are allocated 1.0 FTE for every 40 students in increments of .25. Middle Schools are allocated 1.0 FTE for every 50 students in increments of .17. High schools are allocated 1.0 FTE for every 50 students in increments of .20. EB numbers are collected in January of the previous school year. With this, there may be minor administrative adjustments to the calculated amount to reflect unique circumstances at a school. Charter schools are provided FTE support based upon the number of CDLE students registered as of January the year before and charter contract language.
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.

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 - 2021-22

Federal Funds: Federal Grant Dollars	12.97% of total Special Education budget
State Funds: Categorical Reimbursements	14.01% of total Special Education budget
Local Funds: School Finance Act, Mill Levy Override	73.03% of total Special Education budget

II. Expenditures Over the Past Five Years: A Comparison

Expenditures:	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget
Salaries/Wages	\$ 26,241,626	\$ 27,540,551	\$ 29,871,085	\$ 30,094,465	\$ 31,694,013
Benefits	8,440,437	8,953,111	9,887,092	10,218,226	10,812,965
Purchased Services, Supplies, Capital Outlay	1,780,988	1,618,468	1,660,043	2,119,532	1,512,393
Total General Operating Fund Expenditures	\$ 36,463,051	\$ 38,112,130	\$ 41,418,220	\$ 42,432,223	\$ 44,019,371
Charter Expenditures	811,487	861,907	904,521	1,019,346	1,060,120
Bus Assistants/Aides Expenditures	1,469,569	1,616,353	1,666,972	1,322,525	1,807,034
Maintenance of Effort	\$ 38,744,107	\$ 40,590,390	\$ 43,989,713	\$ 44,774,094	\$ 46,886,525
Total Grant Expenditures^{1, 2}	\$ 5,404,008	\$ 5,938,458	\$ 6,108,383	\$ 6,034,349	\$ 6,984,972
Total Expenditures	\$ 44,148,115	\$ 46,528,848	\$ 50,098,096	\$ 50,808,443	\$ 53,871,497
Personnel (full-time equivalents)^{3, 4}					
Instructional Staff ⁴	303.921	304.921	324.566	328.766	315.330
Paraprofessionals	181.263	181.263	214.509	214.184	232.097
Clerical	8.100	9.100	9.100	9.100	8.100
Administrators	6.000	5.000	5.000	5.000	5.000
Total General Fund & Grant Personnel	499.28	500.28	553.17	557.05	560.53
October Pupil Count	3,508	3,695	3,761	3,623	3,417
December Pupil Count⁵	3,630	3,793	3,854	3,636	3,549
Per October Pupil Expenditure	\$ 12,585	\$ 12,592	\$ 13,320	\$ 14,024	\$ 15,766
Per December Pupil Expenditure	\$ 12,162	\$ 12,267	\$ 12,999	\$ 13,974	\$ 15,179
State Categorical Reimbursement	\$ 5,852,396	\$ 6,115,848	\$ 7,240,136	\$ 7,211,379	\$ 7,546,789
High Cost Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
State Child Find Reimbursement	\$ 102,159	\$ 108,408	\$ 159,634	\$ 125,260	\$ 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 3.7% increase in count from October.

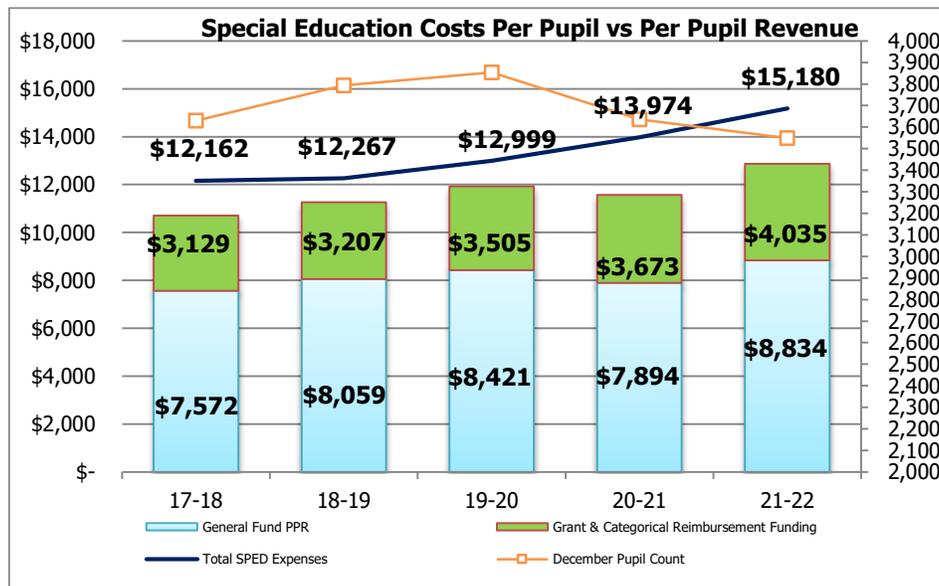


Special Education Costs

Over the last five years, the number of students in Special Education has decreased 2.2 percent. While per pupil revenue (PPR) increased 14.3 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 7.7 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 11.6 percent on average over the last five years. Currently, grant and other state funding equates to 30.5 percent of the total for special education funding; these alternate funding sources have resulted in an average increase of 4.5 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	125,236,311	85,892,585	211,128,896
Revenues	526,126,457	59,065,766	585,192,223
Transfers Between Funds	(2,291,260)	2,291,260	-
Total Funds Available	649,071,508	147,249,611	796,321,119
Expenditures	550,617,215	82,748,665	633,365,880
Transfers Between Funds	(2,291,260)	2,291,260	-
TABOR Amendment Reserves	50,024,159	1,528,586	51,552,745
Other Appropriated Reserves	48,430,135	62,972,358	111,402,493
Total Appropriations	646,780,249	149,540,869	796,321,118
Non-appropriated Reserves	-	-	-
Total Appropriations and Non-appropriated Reserves	646,780,249	149,540,869	796,321,118

\$796,321,118 Appropriations

69,171,946 Transfers

\$865,493,065 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	87,082,593	-	29,515,503	8,638,215	125,236,311
Revenue:					
State Formula					
Local Property Tax	190,790,683				190,790,683
State Equalization	55,314,546				55,314,546
Specific Ownership Tax	11,542,487				11,542,487
Local Sources					
Other Property Tax	76,394,361	-	38,598,368	-	114,992,729
Other Specific Ownership Tax	6,757,513	-	-	-	6,757,513
Tuition	6,861,335	-	-	-	6,861,335
Interest on Investments	80,000	-	-	9,000	89,000
Fees	1,200,273	-	-	-	1,200,273
Proceeds from Borrowing	-	-	-	-	-
Other	28,511,833	335,000	11,235,647	37,788,957	77,871,437
County Sources	-	-	-	-	-
State Sources					
Vocational Education	1,371,694	-	-	-	1,371,694
Special Education	7,655,197	-	-	-	7,655,197
Transportation	-	-	3,487,098	-	3,487,098
Other	1,633,659	3,084,248	128,504	-	4,846,411
Federal Sources					
Public Law 81-874 (Impact Aid)	-	-	-	-	-
Vocational Education	-	145,817	-	-	145,817
Transportation	-	-	-	-	-
Special Education	-	5,555,639	-	-	5,555,639
Other	1,700,000	24,679,296	11,265,302	-	37,644,598
Total Revenue	389,813,581	33,800,000	64,714,919	37,797,957	526,126,457
Transfers Out	-	-	-	-	-
Transfers In	(8,336,201)	-	6,044,941	-	(2,291,260)
Revenue from Other Sources	-	-	-	-	-
Return of State Categoricals	-	-	-	-	-
Allocation From General Fund	-	-	-	-	-
Total Net Revenue	381,477,380	33,800,000	70,759,860	37,797,957	523,835,197
Estimated Funded Pupil Count	27,946	27,946	27,946	27,946	27,946
Budgeted Net Revenue Per Funded Pupil	13,651	1,209	2,532	1,353	18,745

(1) The General Fund is comprised of the General Operating Fund (Fund 10), the PERA On-Behalf Fund (10.1), the Charter Fund (Fund 11), the Differentiated School Support Fund (12), 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), the Operations and Technology Fund (Fund 60), Student Activities Fund (73), and the Custodial Fund (75).

(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	265,271,651	33,800,000	-	-	299,071,651
Instructional Support Services	43,957,108	-	-	-	43,957,108
School Management	28,765,716	-	-	-	28,765,716
Subtotal	337,994,475	33,800,000	-	-	371,794,475
District Wide Support Services					
District Management	5,062,503	-	-	-	5,062,503
Plant Operations & Maintenance	9,682,453	-	30,668,856	-	40,351,309
Pupil Transportation	-	-	16,442,416	-	16,442,416
Food Services	-	-	12,074,177	-	12,074,177
Other Support Services	40,820,181	-	19,489,506	38,486,643	98,796,330
District Wide Support Services Subtotal	55,565,137	-	78,674,955	38,486,643	172,726,735
Community Services	6,096,003	-	-	-	6,096,003
Debt Services	-	-	-	-	-
Other Operating Expenditures	-	-	-	-	-
Total Budgeted Expenditures	399,655,617	33,800,000	78,674,955	38,486,643	550,617,215
Estimated Funded Pupil Count	27,946	27,946	27,946	27,946	27,946
Budgeted Expenditures Per Funded Pupil	14,301	1,209	2,815	1,377	19,703
TABOR Amendment Reserves	39,261,851	-	2,812,780	7,949,529	50,024,159
Other Appropriated Reserves	29,642,507	-	18,787,628	-	48,430,135
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	49,678,228	34,899,994	1,314,363	85,892,585
Revenue:				
Local Sources				
Property Tax	57,085,000	-	-	57,085,000
Specific Ownership Tax	-	-	-	-
Interest on Investments	10,000	5,000	-	15,000
Fees	-	-	-	-
Tuition	-	-	-	-
Proceeds from Borrowing	-	-	-	-
Other	-	1,925,766	40,000	1,965,766
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	57,095,000	1,930,766	40,000	59,065,766
Transfers (Out)	-	-	-	-
Transfers (In)	-	2,291,260	-	2,291,260
Allocation from the General Fund	-	2,291,260	-	2,291,260
Total Net Revenue	57,095,000	4,222,026	40,000	61,357,026
Estimated Funded Pupil Count	27,946	27,946	27,946	27,946
Budgeted Net Revenue Per Funded Pupil	2,043	151	1	2,196

- (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	-	-	-	-
Pupil Transportation	-	-	-	-
Food Services	-	-	-	-
Other Support Services	-	2,671,264	-	2,671,264
District Wide Support Services Subtotal	-	2,671,264	-	2,671,264
Community Services	-	-	-	-
Debt Services	57,075,150	-	-	57,075,150
Other Expenditures	-	15,304,280	35,000	15,339,280
Total Budgeted Expenditures	57,075,150	25,638,517	35,000	82,748,665
Estimated Funded Pupil Count	27,946	27,946	27,946	27,946
Budgeted Expenditures Per Funded Pupil	2,042	917	1	2,961
TABOR Amendment Reserves	-	1,528,586	-	1,528,586
Other Appropriated Reserves	49,698,078	11,954,917	1,319,363	62,972,358
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 Private Purpose Trust Fund (Fund 72) and the Student Activities Fund (73).



Computation of Legal Debt Margin
(Unaudited)

Assessed Valuation	\$ 7,361,982,619
Debt Limit Percentage	<u>20.00%</u>
Legal Debt Limit	1,472,396,524
Debt Outstanding	<u>771,020,000</u>
Legal Debt Margin	<u>\$ 701,376,524</u>

	<u>2019</u>	<u>2020</u>	<u>2021</u>
Debt Limit	\$ 1,328,990,721	\$ 1,466,926,033	\$ 1,472,396,524
Debt Applicable To Limit	<u>812,260,000</u>	<u>791,885,000</u>	<u>771,020,000</u>
Legal Debt Margin	<u>\$ 516,730,721</u>	<u>\$ 675,041,033</u>	<u>\$ 701,376,524</u>
Total Debt Applicable As A Percentage Of Debt Limit	61.12%	53.98%	52.36%

Note: Colorado Revised Statutes (CRS) provide three alternative methods for determining the legal debt margin for school districts. The Standard Method (shown above) uses 20% of assessed valuation. For certain fast growing school districts, 25% of assessed valuation could be used in the calculation. Finally, the CRS permits using 6% of market value in the calculation.

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.

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.

Long-Term Debt

Following is a summary of long-term debt transactions of the district for the year ended June 30, 2021.

	Balances 6/30/20	Additions	Payments	Balances 6/30/21	Due Within One Year
Governmental Activities					
General Obligation Bonds	\$ 791,885,000	\$ -	\$ 20,865,000	\$ 771,020,000	\$ 21,755,000
Bond Premium	85,012,161	-	6,157,231	78,854,930	-
Capital Lease	1,582,230	-	496,701	1,085,529	504,921
Compensated Absences	10,761,530	6,961,488	6,311,311	11,411,707	7,983,325
Total	\$ 889,240,921	\$ 6,961,488	\$ 33,830,243	\$ 862,372,166	\$ 30,243,246

Compensated absences are expected to be liquidated primarily with resources of the General Fund.

General Obligation Bonds

General Obligation Bonds

General obligation bonds payable at June 30, 2021, 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%.	\$ 129,385,000
\$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%.	147,425,000
\$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%.	69,210,000
\$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>\$ 771,020,000</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>
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	18,975,000	32,411,025	51,386,025
2026	19,865,000	31,497,025	51,362,025
2027 - 2031	114,155,000	142,333,888	256,488,888
2032 - 2036	142,565,000	113,527,475	256,092,475
2037 - 2041	178,465,000	76,222,500	254,687,500
2042 - 2046	193,200,000	28,643,787	221,843,787
2047 - 2049	41,075,000	2,267,700	43,342,700
Total	<u>\$771,020,000</u>	<u>\$ 529,737,725</u>	<u>\$1,300,757,725</u>



Long-Term Debt (continued)

General Obligation Bonds (continued)

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.

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, 2021, the net book value of buses under capital lease agreements is \$1,699,555 (\$3,585,122 less accumulated depreciation of \$1,885,567). 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, 2021, were as follows:

<u>Year Ended June 30,</u>	<u>Governmental Activities</u>
2022	\$ 525,157
2023	358,724
2024	81,751
2025	81,751
2026	81,751
Total minimum lease payments	<u>1,129,134</u>
Less: amount representing interest	<u>(43,605)</u>
Present value of minimum lease payments	<u>\$ 1,085,529</u>

Operating Lease

The district leases the majority of its non-bus fleet of vehicles. Total costs for the lease was \$532,671 for the year ended June 30, 2021. Future minimum lease payments for the lease are as follows:

<u>Year Ended June 30,</u>	<u>Governmental Activities</u>
2022	\$ 456,137
2023	322,257
2024	242,234
2025	155,306
2026	46,056
Total	<u>\$ 1,221,990</u>

Long-Term Debt (continued)

Component Units

Changes in long-term debt of the Component Units for the year ended June 30, 2021, were as follows:

	Balances			Balances		Due Within
	6/30/20	Additions	Payments	6/30/21	One Year	
Loan Payable	\$ 227,811	\$ -	\$ 91,749	\$ 136,062	\$ 12,433	
Note Payable	-	650,726	-	650,726	-	
Bonds Payable	14,815,000	-	710,000	14,105,000	740,000	
Bond Premium	895,436	-	63,960	831,476	-	
Compensated Absences	104,789	224,813	213,626	115,976	2,795	
Total	\$ 16,043,036	\$ 875,539	\$ 1,079,335	\$ 15,839,240	\$ 755,228	

Component unit loan, note, and bonds payable consist of the following at June 30, 2021:

<p>\$250,000 Loan Payable (Direct Borrowings), August 2007. Issued to purchase a building. Monthly payments are required through September 30, 2030. Interest accrues at a fixed rate of 4.75% through August 2022, at which point the rate becomes variable (calculated as Prime plus 0.5%).</p>	136,062
<p>\$650,726 Note Payable (Direct Borrowings), August 2020. Issued to fund payroll, benefits and other eligible costs through the Paycheck Protection Program (the "PPP Loan"). The PPP Loan bears interest at a fixed rate of 1.0% per annum, has a term of two years, and is unsecured and guaranteed by the U.S. Small Business Administration (SBA). Payment of principal and interest is deferred until the date on which the amount of forgiveness is remitted to the lender or, if the School fails to apply for forgiveness within 10 months after the covered period, then payment of principal and interest shall begin on that date. These amounts may be forgiven subject to compliance and approval based on the timing and use of these funds in accordance with the program. To the extent that all or part of the PPP Loan is not forgiven, the School will be required to pay interest on the PPP Loan at a rate of 1.0% per annum, and principal and interest payments will be required through the maturity date in July 2025.</p>	650,726
<p>\$17,880,000 Charter School Refunding Revenue Bonds, July 15, 2014. Issued to refund the Series 2004 Charter School Revenue and Refunding Bonds. Due in annual installments ranging from \$470,000 to \$1,350,000 through August 2034; interest (ranging from 2.00% to 5.00%) payable semi-annually on August 15 and February 15.</p>	<u>14,105,000</u>
Total	<u>\$ 14,891,788</u>

Annual debt service requirements to maturity for the outstanding loan payable are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 12,433	\$ 6,194	\$ 18,627
2023	13,036	5,591	18,627
2024	13,669	4,958	18,627
2025	14,333	4,294	18,627
2026	15,029	3,598	18,627
2027 - 2030	67,562	6,736	74,298
Total	\$ 136,062	\$ 31,371	\$ 167,433



Long-Term Debt (continued)

Component Units (continued)

Annual debt service requirements to maturity for outstanding bonds payable are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 740,000	\$ 667,350	\$ 1,407,350
2023	770,000	637,150	1,407,150
2024	800,000	605,750	1,405,750
2025	830,000	569,000	1,399,000
2026	870,000	526,500	1,396,500
2027 - 2031	5,060,000	1,916,250	6,976,250
2032 - 2035	5,035,000	518,625	5,553,625
Total	<u>\$ 14,105,000</u>	<u>\$ 5,440,625</u>	<u>\$ 19,545,625</u>

Other Post Employment Benefit (OPEB)

OPEB - The district participates in the Health Care Trust Fund (HCTF), a cost-sharing multiple employer defined benefit OPEB fund administered by the Public Employees' Retirement Association of Colorado ("PERA"). The net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, OPEB expense, information about the fiduciary net position (FNP) and additions to/deductions from the FNP of the HCTF have been determined using the economic resources measurement focus and the accrual basis of accounting. For this purpose, benefits paid on behalf of health care participants are recognized when due and/or payable in accordance with the benefit terms. Investments are reported at fair value.

At June 30, 2021, the district reported a liability of \$24,911,157 for its proportionate share of the net OPEB liability.



BOULDER VALLEY SCHOOL DISTRICT

GENERAL FUND

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General Operating Fund

Summary

	2017-18 Audited Actual	2018-19 Audited Actual	2019-20 Audited Actual	2020-21 Audited Actual	2021-22 Revised Budget	PROJECTED BUDGET*		
						2022-23	2023-24	2024-25
Generally Accepted Accounting Principles (GAAP) Fund Balance (Inc Unspent Reserves)	\$ 34,597,631	\$ 40,189,736	\$ 43,442,449	\$ 47,717,796	\$ 70,492,030	\$ 40,811,514	\$ 36,069,729	\$ 35,684,816
GAAP BASIS BEGINNING BALANCE & RESERVES								
Total One-Time Funds	\$ 12,799,785	\$ 14,840,699	\$ 15,087,738	\$ 17,399,800	\$ 36,831,741	\$ 6,334,486	\$ 1,648,060	\$ 844,196
Carryover Funds	4,307,109	6,689,275	5,537,711	6,300,508	-	-	-	-
Subtotal Beginning Balance	4,307,109	6,689,275	5,537,711	6,300,508	-	-	-	-
Warehouse Reserve	403,367	410,992	576,781	938,836	585,961	425,000	425,000	425,000
Reserve for Weather Conditions	-	-	500,000	500,000	500,000	500,000	500,000	500,000
Multi Year Contract Reserve	120,000	120,000	135,000	100,000	100,000	285,884	100,000	100,000
Other GAAP Reserves	602,364	817,386	504,760	235,715	475,469	-	-	-
Contingency Reserve	8,182,503	8,655,692	12,057,405	12,710,250	12,170,777	10,700,000	10,700,000	10,700,000
District Reserve - Unrestricted	-	-	-	-	10,700,000	12,894,939	12,969,525	13,208,926
Emergency Reserve (TABOR)	8,182,503	8,655,692	9,043,054	9,532,687	9,128,082	9,671,205	9,727,144	9,906,694
Subtotal Reserves	17,490,737	18,659,762	22,817,000	24,017,488	33,660,289	34,477,028	34,421,669	34,840,620
TOTAL BEGINNING BALANCE & RESERVES	\$ 34,597,631	\$ 40,189,736	\$ 43,442,449	\$ 47,717,796	\$ 70,492,030	\$ 40,811,514	\$ 36,069,729	\$ 35,684,816
TOTAL REVENUE	323,821,590	336,089,642	355,417,160	346,300,000	361,482,448	372,931,154	385,540,264	392,442,640
TOTAL SOURCES	\$ 358,419,221	\$ 376,279,378	\$ 398,859,609	\$ 394,017,796	\$ 431,974,478	\$ 413,742,668	\$ 421,609,993	\$ 428,127,456
TOTAL EXPENDITURES	\$ 273,924,353	\$ 284,653,480	\$ 298,102,683	\$ 278,334,353	\$ 322,373,487	\$ 324,238,122	\$ 330,223,138	\$ 336,093,521
TOTAL RESERVES	-	-	-	-	34,590,804	34,421,669	34,840,620	35,251,547
TOTAL TRANSFERS	44,305,132	48,183,449	53,039,130	45,191,413	68,789,477	53,434,816	55,702,040	56,690,442
TOTAL USES	\$ 318,229,485	\$ 332,836,929	\$ 351,141,813	\$ 323,525,766	\$ 425,753,768	\$ 412,094,607	\$ 420,765,798	\$ 428,035,510
BUDGET BASIS ENDING FUND BALANCE	\$ 40,189,736	\$ 43,442,449	\$ 47,717,796	\$ 70,492,030	\$ 6,220,710	\$ 1,648,060	\$ 844,196	\$ 91,946
Generally Accepted Accounting Principles (GAAP) Fund Balance (Inc Unspent Reserves)	\$ 40,189,736	\$ 43,442,449	\$ 47,717,796	\$ 70,492,030	\$ 40,811,514	\$ 36,069,729	\$ 35,684,816	\$ 35,343,493

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



General Fund (continued)

Revenue Summary

	2017-18 Audited Actual	2018-19 Audited Actual	2019-20 Audited Actual	2020-21 Audited Actual	2021-22 Revised Budget	PROJECTED BUDGET*		
						2022-23	2023-24	2024-25
REVENUE								
Local Sources								
Property Taxes - Current	\$ 165,721,257	\$ 164,513,062	\$ 181,845,074	\$ 182,038,335	\$ 190,790,683	\$ 197,849,938	\$ 204,576,836	\$ 208,259,219
Property Taxes - Election	69,047,044	70,455,933	73,463,012	74,542,696	74,440,093	77,194,376	79,818,985	81,255,727
Property Tax - Credits/Abatements	2,920,140	1,739,653	2,744,465	2,295,373	1,754,268	1,819,176	1,881,028	1,914,887
Property Taxes - Delinquent	198,566	167,405	297,238	223,034	200,000	207,400	214,452	218,312
Specific Ownership Taxes - Non-equalized	8,855,026	7,200,784	6,126,075	7,658,903	6,757,513	7,007,541	7,245,797	7,376,221
Specific Ownership Taxes - Equalized	8,611,341	10,699,520	11,001,477	10,765,860	11,542,487	11,969,559	12,376,524	12,599,301
Tuition	828,804	799,849	725,076	417,682	629,800	653,103	675,309	687,465
Interest	372,022	737,632	740,714	79,634	80,000	82,960	85,781	87,325
Services Provided to Charters	3,814,659	4,018,259	4,117,548	4,745,615	5,502,498	5,706,090	5,900,097	6,006,299
Miscellaneous Revenue	912,869	691,459	812,438	462,032	501,688	520,250	537,939	547,622
Indirect Cost Reimbursement	509,958	375,274	393,627	1,568,239	2,183,383	400,000	400,000	400,000
Subtotal Local Sources	\$ 261,791,686	\$ 261,398,830	\$ 282,266,744	\$ 284,797,403	\$ 294,382,413	\$ 303,410,393	\$ 313,712,748	\$ 319,352,378
State Sources								
Finance Act	\$ 51,141,893	\$ 63,459,348	\$ 60,730,548	\$ 49,242,235	\$ 55,314,546	\$ 57,361,184	\$ 59,311,464	\$ 60,379,070
Career and Technical Reimbursement	1,218,600	1,276,597	1,187,682	1,194,555	1,371,694	1,422,447	1,470,810	1,497,285
Special Education Reimbursement	5,852,396	6,115,848	7,240,136	7,211,379	7,546,789	7,826,020	8,092,105	8,237,763
READ Act	462,343	444,108	163,725	508,356	249,146	258,364	267,148	271,957
ELPA Reimbursement	1,135,180	1,148,630	1,167,047	1,150,369	537,476	557,363	576,313	586,687
Talented and Gifted Reimbursement	289,612	293,761	294,674	296,571	296,976	307,964	318,435	324,167
CDE Audit Adjustments/Assessment	-	-	(51,200)	-	(25,000)	(25,000)	(25,000)	(25,000)
Other State Revenue	102,159	108,408	751,795	165,505	108,408	112,419	116,241	118,333
Subtotal State Sources	\$ 60,202,183	\$ 72,846,700	\$ 71,484,407	\$ 59,768,970	\$ 65,400,035	\$ 67,820,761	\$ 70,127,516	\$ 71,390,262
Federal Sources								
Medicaid Reimbursements	1,827,721	1,844,112	1,666,009	1,733,627	1,700,000	1,700,000	1,700,000	1,700,000
Subtotal Federal Sources	\$ 1,827,721	\$ 1,844,112	\$ 1,666,009	\$ 1,733,627	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000
TOTAL REVENUE	\$ 323,821,590	\$ 336,089,642	\$ 355,417,160	\$ 346,300,000	\$ 361,482,448	\$ 372,931,154	\$ 385,540,264	\$ 392,442,640

General Fund (continued)

Expenditures, Reserve & Transfer Summary

	2017-18 Audited Actual	2018-19 Audited Actual	2019-20 Audited Actual	2020-21 Audited Actual	2021-22 Revised Budget	PROJECTED BUDGET*		
						2022-23	2023-24	2024-25
EXPENDITURES:								
101-125 Administrators & Principals	\$ 20,856,166	\$ 21,508,787	\$ 23,179,994	\$ 24,272,216	\$ 25,000,846	\$ 25,925,877	\$ 26,507,357	\$ 26,984,489
201-224 Teachers and Instructional Support	175,258,699	184,477,988	193,295,641	195,348,937	201,135,281	208,577,286	212,868,914	216,700,554
231-250 Other Licensed Student Support Staff	11,310,624	11,739,993	12,654,018	12,997,633	14,316,718	14,846,437	15,051,216	15,322,138
300-359 Professional Support Staff	6,265,094	6,821,452	7,377,121	8,021,553	10,528,481	10,918,035	10,989,248	11,187,054
360-390 Technical Support Staff	4,437,061	4,671,594	5,203,512	5,365,652	5,979,142	6,200,370	6,111,183	6,221,184
401-490 Para educators & Aides	14,522,593	15,534,314	16,954,729	16,986,970	19,949,693	20,687,832	21,091,218	21,470,860
500-516 Office & Admin Support Staff	13,545,998	13,721,510	14,149,546	14,238,970	14,654,770	15,196,996	15,413,694	15,691,140
600-637 Crafts/Trades Services	15,033,697	15,789,007	16,734,772	17,424,985	17,159,764	17,794,675	18,099,694	18,425,488
Subtotal Salaries and Benefits	\$ 261,229,932	\$ 274,264,645	\$ 289,549,333	\$ 294,656,916	\$ 308,724,695	\$ 320,147,508	\$ 326,132,524	\$ 332,002,907
Purchased Prof & Tech Services	\$ 4,768,242	\$ 4,456,486	\$ 4,314,237	\$ 6,174,187	\$ 5,165,020	\$ 5,208,336	\$ 5,208,336	\$ 5,208,336
Purchased Property Services	4,805,294	5,774,050	6,028,594	6,112,806	5,582,367	6,052,269	6,052,269	6,052,269
Other Purchased Services	2,764,902	2,359,893	2,066,930	2,457,861	2,723,478	2,633,001	2,633,001	2,633,001
Supplies	12,740,264	11,517,487	10,983,318	11,120,422	28,540,378	18,750,637	18,750,637	18,750,637
Cost Allocated to Operation and Technology Fund	(13,616,414)	(14,037,017)	(16,536,720)	(28,861,840)	(28,576,067)	(29,041,823)	(29,041,823)	(29,041,823)
Property and Other Uses of Funds	1,232,133	317,936	1,696,991	(13,325,999)	213,616	266,675	266,675	266,675
Subtotal Non Personnel Expenditures	\$ 12,694,421	\$ 10,388,835	\$ 8,553,350	\$ (16,322,563)	\$ 13,648,792	\$ 4,090,614	\$ 4,090,614	\$ 4,090,614
TOTAL EXPENDITURES	\$ 273,924,353	\$ 284,653,480	\$ 298,102,683	\$ 278,334,353	\$ 322,373,487	\$ 324,238,122	\$ 330,223,138	\$ 336,093,521
RESERVES:								
Contingency Reserve	\$ -	\$ -	\$ -	\$ -	\$ 12,894,939	\$ 12,969,525	\$ 13,208,926	\$ 13,443,741
% of Expenditures	0.0%	0.0%	0.0%	0.0%	4.0%	4.0%	4.0%	4.0%
Emergency Reserve	-	-	-	-	9,671,205	9,727,144	9,906,694	10,082,806
% of Expenditures	0.0%	0.0%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%
District Reserve - Unrestricted	-	-	-	-	10,700,000	10,700,000	10,700,000	10,700,000
Other GAAP Reserves	-	-	-	-	113,776	-	-	-
Multi Year Contract Reserve	-	-	-	-	285,884	100,000	100,000	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	\$ -	\$ -	\$ -	\$ -	\$ 34,590,804	\$ 34,421,669	\$ 34,840,620	\$ 35,251,547
TRANSFERS TO:								
Risk Management Fund	\$ 4,429,028	\$ 4,315,896	\$ 4,615,896	\$ 4,815,896	\$ 6,915,896	\$ 5,097,784	\$ 5,271,109	\$ 5,365,989
Capital Reserve Fund	2,990,979	3,754,885	5,821,327	1,842,976	2,277,961	2,258,546	2,335,336	2,377,372
Charter Fund	22,907,095	24,608,459	25,913,939	25,437,175	27,588,816	28,609,602	29,582,328	30,114,810
Preschool Fund	4,129,168	6,662,990	6,413,465	6,912,105	6,752,809	7,002,663	7,240,754	7,371,088
Colorado Preschool Fund	1,764,210	-	-	-	-	-	-	-
Food Services	857,616	1,162,851	1,542,667	-	-	2,174,355	2,693,095	2,724,357
Technology Fund	1,857,137	1,704,966	1,579,097	1,333,886	1,449,886	-	-	-
Transportation Fund	4,387,845	4,972,376	5,328,251	2,668,063	6,044,941	6,268,604	6,481,737	6,598,408
Community Schools Fund	-	-	-	127,216	-	-	-	-
Athletic Fund	2,016,328	2,070,254	1,974,488	2,054,096	2,110,668	2,188,763	2,263,181	2,303,918
Differentiated School Support	-	-	-	-	15,814,000	-	-	-
TRANSFERS FROM:								
Community Schools Fund	\$ (1,034,274)	\$ (1,069,228)	\$ (150,000)	\$ -	\$ (165,500)	\$ (165,500)	\$ (165,500)	\$ (165,500)
TOTAL TRANSFERS	\$ 44,305,132	\$ 48,183,449	\$ 53,039,130	\$ 45,191,413	\$ 68,789,477	\$ 53,434,816	\$ 55,702,040	\$ 56,690,442
TOTAL USES	\$ 318,229,485	\$ 332,836,929	\$ 351,141,813	\$ 323,525,766	\$ 425,753,768	\$ 412,094,607	\$ 420,765,798	\$ 428,035,510



General Operating Fund (continued)

Beginning Balance Assumptions

Budgeted beginning fund balance for the General Operating Fund includes significant amounts of dollars that are restricted or designated for specific purposes in the budgeted fiscal year. The restricted beginning fund balance for 2021-22 includes the reserves necessary for a multi-year employee contract, reserve for weather conditions, required GAAP reserves, approved carryover requests, and the warehouse inventory. The unused 2020-21 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 and fund transfers from 2020-21. The \$10.7M District Reserve was created in 2020-21. This reserve was built into the budget as a result of available fund balance to support future needs.

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

	Audited Actual 2017-18	Audited Actual 2018-19	Audited Actual 2019-20	Audited Actual 2020-21	Revised Budget 2021-22
Restricted	\$4,307,109	\$6,689,275	\$5,537,711	\$6,300,508	\$36,831,741
TABOR Reserve	8,182,503	8,655,692	9,043,054	9,532,687	9,128,082
Contingency Reserve	8,182,503	8,655,692	12,057,405	12,710,250	12,170,777
Other Reserves- Unrestricted	-	-	-	-	10,700,000
Other Reserves-Restricted	1,125,731	1,348,378	1,716,541	1,774,551	1,661,430
Unrestricted	12,799,785	14,840,699	15,087,738	17,399,800	0
Total GAAP Fund Balance	\$34,597,631	\$40,189,736	\$43,442,449	\$47,717,796	\$70,492,030

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 \$8,834, per funded pupil is an increase of 14.9 percent as compared to the 2020-21 Revised Budget per pupil 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 2021-22, total funded enrollment is projected to be 29,439.6 which includes 1,493.6 additional students due to declining enrollment and the state allowing an average to lessen the funding impact to school districts. The actual funded pupil count number is determined in early November after the student enrollment data is collected, audited by district staff, and verified with the Colorado Department of Education. Colorado Revised Statute 22-54-103(7) allows districts to average up to five years' pupil counts with the current year's pupil count to minimize the loss of funding that accompanies declining enrollment.

Estimated revenue from the SFA is based on the projected funded enrollment of 29,439.6 times the per pupil funding of \$8,834 (slightly rounded), or \$260.0M. This number is adjusted in the budget to account for uncollectable property tax.

General Operating Fund (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 \$268.4M in local property taxes for funding operations in 2021-22 before any uncollectible factor. This is in addition to the state equalized portion of the School Finance Act Total Program Funding.

School Finance Act Total Program Funding	\$ 260,069,426
Minus: State Finance Act Funding ¹	(55,314,546)
Equalized Specific Ownership Tax ²	<u>(11,542,487)</u>
School Finance Act Local Property Tax Amount	\$ 193,212,393
Plus: Override Elections:	
	1991 \$ 7,062,468
	1998 10,600,000
	2002 15,000,000
	2010 <u>42,529,545</u>
Total Override Elections	<u>\$ 75,192,013</u>
TOTAL ESTIMATED GENERAL OPERATING FUND TAX LEVY ²	\$268,404,406

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 decrease slightly to a total of \$6.7M as compared to \$7.2M in the 2020-21 Revised Budget.
- Specific ownership taxes (Equalized) is tax collected by the county for yearly motor vehicle registration and is outside of the SFA formula. As compared to 2020-21 Revised Budget this is expected to increase by \$777K to a total of \$11.5M.
- Property Tax – Credits/Abatements is expected to decrease due to the removal of one-time budget adjustment. The budget at \$1.7M reflect the expected ongoing budget for the current year.
- Interest is expected to decrease to \$80K.
- Tuition income is expected to remain the same as the prior year.
- Miscellaneous Revenue is expected to remain the same as the prior year.
- Indirect Cost Reimbursement is expected to increase one-time by \$1.8M due to a significant increase in Federal grants due to impact of COVID.
- 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 \$757K is projected for the Proposed Budget due to personnel assumptions for central services as well as a change in student count.



General Operating Fund (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 2021-22 is \$55.3M, 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 a slight decrease of \$357K from the 2020-21 Revised Budget which is due to the removal of the deferred revenue for the 2019-20 READ Act as well as a shift of part of the English Language Proficiency Act (ELPA) out of categorical funding, and the inclusion of the ELL students in the School Finance Act as an additional factor.

Major Expenditures

Expenditure Assumptions

Expenditures for the continuation of current programs and services are built upon the established base budgets along with 2020-21 ending fund balance, except as noted in the 2021-22 “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 - Budgeted salary projections for 2021-22 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 COLA (\$6.4M), steps (\$3.1M), horizontal lane movement for eligible employees (\$1.4M) and attrition savings (\$2.6M). Ongoing staffing was adjusted in the Budget based on a change of staff resources due to an increase of high school counselors (\$190K), high school psychologist/social workers (\$224K), one-time staff to support continued unit development and product completion (\$300K), ongoing Career and Technical staff (\$240K) and security and mental health personnel for social emotional support (\$2M), training for substitutes and increase for base daily rate for remainder of the year (\$226K), Staffing for Career and Technical (\$100K), Special Education teachers for charter contract changes (\$220K), December 2021 Marshall Fire substitute rate increase (\$500K). Staffing formula for classroom teachers have been adjusted to account for any change in student enrollment.

- One-time budget for staffing reserve has been included to help with one-time staffing needs as well as unassigned and displaced teachers. Compensation changes include an additional adjustment over the state COLA rate for a total increase of 3 percent (when COLA is 2 percent). Combined, fixed, and variable employee benefits will increase by salary adjustments listed above. Variable benefits will increase related to step compensation increases and an increase in health insurance and dental insurance in 2021-22. 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.

General Operating Fund (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 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 2 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. The 2020-21 approved carryover requests (\$7.8M) has been included and consist of activity for textbooks, school resource allocations, Medicaid and approved department carryover requests. 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 curriculum materials (\$2M), Equal School Day transition support (\$150K), Career and Technical equipment and support (\$260K), utilities and maintenance support for the District (\$686K), Title IX training for staff and students (\$110K), Communication support (\$143K), Instructional and Information Technology software (\$900K), volunteer screening implementation (\$72K), ERP (\$382K), Equity (\$94K), impact due to the December 2021 Marshall Fire (\$1M) legal settlements (\$200K) along with additional other fees, contracts, and services.
- Budget Items not Approved – Budget requests were subdued due to the uncertainty related to the pandemic. Items were focused on responding to learning loss and addressing the ever changing impacts of COVID-19. Many budget requests were able to be funded via federal funds provided for those purposes as well as one-time resources from unspent budgeted funds in the prior fiscal year. Minimal 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:
 - Communications, Information Technology \$0.5M

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. In 2020-21, reserves were increased by \$10.7M. This reserve was built into the budget as a result of available fund balance to support future needs. The use of emergency reserves excludes factors related to economic conditions, revenue shortfalls, and district salary or fringe benefit increases. This Budget also reserves \$500K for potential impacts due to weather conditions, \$100K for multi-year contract obligations, \$475K for GAAP Reserves, and \$586K for warehouse inventory.
- Transfers – New to 2021-22 is a fund “Differentiated School Support”. This fund within the General Fund will support schools identified as targeted and flexible for their intervention school support expenditures (45 schools in total). General Operating Fund will transfer one-time \$15.8M in 2021-22 for schools to develop a three-year plan for the use of those funds. For those schools identified as High Support, one-time Federal grant dollars will be accessed for their three year plans.



General Operating Fund (continued)

Reserve and Transfer Assumptions (continued)

The total amount of the Capital Reserve Fund and Risk Management Fund transfers is \$9.2M. The Risk Management Fund will increase ongoing by \$100K from the prior year due to an increase in property and liability insurance rates in the state and will increase by \$2M with a one-time transfer into the fund by General Operating Fund with \$1M being added in the Revised due to the unknown impact of the December 2021 Marshall Fire. The Capital Reserve Fund increase of \$0.3M in 2021-22 is \$0.5M in ongoing transfer for bus replacement and removal of 2020-21 one-time funding for air quality testing.

The General Operating Fund will transfer to the Preschool Fund funds 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, and PERA increases. In addition, the Preschool Fund will also recognize the \$2.1M per pupil funding as well as the expense related to the CPP program in this fund. The fund transfer for CPP and General fund support the increase of COLA, Steps and benefit rates for employees in the fund.

The Transportation Fund transfer will remain flat from the prior year but is built to support increases in health insurance, steps, COLA and PERA. This year includes a one-time \$30K transfer for a bus route between Pioneer and Manhattan to support the bilingual program at that school. Utilities have been adjusted and supported by General Operating Fund, including a one-time transfer due to additional expense expected with a higher usage for air circulation due to COVID. Significant staff shortages in this fund has affected the activity, including some shift from employees supporting activity trip, to outside charter buses.

The Athletics Fund transfer increased by \$176K over the base transfer to account for a new District Athletic Director position beginning in the 2020-21 school year.

The transfer to the Technology Fund will increase one-time by \$116K to account for the purchase of 1:1 Web devices for the first year to rollout devices for 5th graders. General fund will fund this in 2020-21 and families will not be assessed a fee for the elementary student.

Community Schools Fund will continue to transfer to the General Fund \$150K to support schools in which they rent out their space to the community and added a one-time transfer of \$15K to help with additional operational support.

There is no budgeted Food Services Fund transfer this year. The transfer was anticipated to decrease over prior year to account for a decrease need in general fund support due to efficiencies gained with the full operation of the central Culinary Kitchen. However, with the Federal extension to provide free meals for all students, we do not anticipate the fund needing general fund support. The fund has budgeted for health insurance increases, COLA, steps, and PERA increases. Utilities have been adjusted and include a one-time transfer due to additional expense expected with a higher usage for air circulation due to COVID.

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 2021-22 Budget transfer has increased by \$2.2M from the 2020-21 Revised Budget amount. This is largely due to an increase in per pupil funding and other revenue contractual agreements. The payment for services contracted with the district for 2021-22 will increase by \$0.8M. Contracted services include, in part: special education, information technology, business services, and district general administration.

General Operating Fund (continued)

One-Time Expenditures

The district budget has many accounting funds; the General Operating Fund is the largest. Most of these funds have strict limitations on how they can be used. These restrictions are set by the state and federal governments as well as generally accepted accounting principles. The General Operating Fund has the most discretionary money of any fund and accounts for the majority of district operating expenditures. This fund is where the superintendent and Board of Education can make the most spending decisions.

2021-22 Revised Budget Contains One-Time Expenditures & Transfers:

**Summary of One Time Uses of Funds
and Policy DB Calculation**

Budget Numbers - Policy DB Calculation	
\$ 361,482,448	Total Revenues
(391,162,964)	Less Total Expenditures & Transfers
(1,896,769)	Less One-Time Revenue
17,178,897	Plus One-Time Transfers
18,287,202	Plus One Time Expenditures & Carryover
3,888,814	Total Policy DB Ongoing Available
<hr/>	
\$ 3,634,405	Net available Ongoing funds after 7% reserves

Proposed Budget:

Proposed Budget - One-Time Transfers	
\$ 10,814,000	Differentiated School Support Fund
1,000,000	Risk Management Fund
116,000	Information Technology Fund for 1:Web 5th grade
42,926	Transportation for one-time routes
\$ 11,972,926	Total One-time Transfers
<hr/>	
Proposed Budget - One-Time Expenditures	
\$ 6,911,074	District-wide Projects
\$ 6,911,074	Total One-Time Expenditures

Revised Budget:

Revised Budget - One-time Revenues	
\$ 1,783,383	Indirect Cost Reimbursement
113,386	Services Provided to Charters
\$ 1,896,769	Total One-time Revenues
<hr/>	
Revised Budget - One-time Transfers	
\$ 100,000	Capital Reserve Fund
5,000,000	Differentiated School Support Fund
1,000,000	Risk Management
163,328	Charter Fund
(1,512,829)	Food Service
455,472	Transportation Fund
\$ 5,205,971	Total One-time Transfers
<hr/>	
Revised Budget - Carryover Expenditures	
\$ 1,822,516	One-Time Carryover
5,937,738	Standard Carryover
\$ 7,760,254	Total Carryover Expenditures
<hr/>	
Revised Budget - One-time Expenditures	
\$ 3,615,874	District-wide Projects
\$ 3,615,874	Total One-time Expenditures

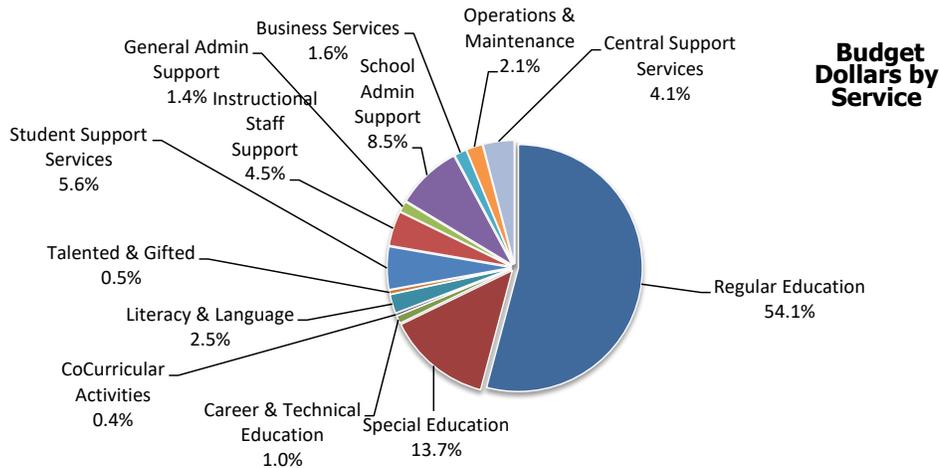


General Operating Fund (continued)

Expenditure by Service (SRE)*

SERVICE	EXPENDITURES	% OF SPENDING	FTE
<u>Instruction</u>			
Regular Education	\$ 174,484,946	54.1%	1,362.312
Special Education	44,019,371	13.7%	474.672
Career and Technical Education	3,219,271	1.0%	22.400
CoCurricular Activities	1,157,232	0.4%	0.000
Culturally & Linguistically Diverse Education	7,967,349	2.5%	64.540
Talented & Gifted	1,707,884	0.5%	17.955
Total Instruction	232,556,053	72.1%	1,941.879
<u>Instructional Support</u>			
Student Support Services	17,977,287	5.6%	159.434
Instructional Staff Support	14,624,368	4.5%	93.081
Total Instructional Support	32,601,655	10.1%	252.515
<u>School Administration and Operations</u>			
School Admin Support	27,522,473	8.5%	243.433
Operations & Maintenance	6,904,672	2.1%	267.012
Total School Administration and Ops	34,427,145	10.7%	510.445
<u>District Wide Services and Community Obligations</u>			
General Admin Support	4,509,682	1.4%	17.563
Business Services	5,171,768	1.6%	41.225
Central Support Services	13,107,184	4.1%	78.800
Total District Wide Support	22,788,634	7.1%	137.588
GRAND TOTAL ALL SERVICES	\$ 322,373,487	100%	2,842.427

*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.



General Operating Fund (continued)

SRE Five-Year Comparison

SRE	2017-18	2018-19	2019-20	2020-21	2021-22
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Revised Budget
11 Regular Education	\$ 145,027,880	\$ 149,203,690	\$ 157,484,134	\$ 144,585,037	\$ 174,484,946
12 Special Education	36,618,035	38,426,575	40,920,645	42,027,073	44,019,371
13 Career and Technical Education	2,495,322	2,333,521	2,393,525	2,404,994	3,219,271
14 Cocurricular Education and Athletics	760,025	777,832	740,166	417,951	1,157,232
16 Culturally and Linguistically Diverse Education	7,387,053	7,638,406	7,711,784	7,512,060	7,967,349
17 Talented and Gifted Education	1,582,594	1,657,128	1,538,907	1,507,325	1,707,884
21 Student Services	12,830,555	14,613,921	16,465,416	17,089,136	17,977,287
22 Instructional Staff Support	12,260,256	12,844,915	13,753,545	12,589,834	14,624,368
23 General Administration	4,251,697	4,277,300	4,455,614	4,363,698	4,509,682
24 School Administration	23,172,222	23,640,388	24,964,448	26,134,136	27,522,473
25 Business Services	4,388,263	4,382,496	4,430,267	4,344,039	5,171,768
26 Operations and Maintenance	14,653,923	15,425,466	13,731,058	5,243,217	6,904,672
28 Central Services	8,496,528	9,431,843	9,513,174	10,115,853	13,107,184
TOTAL:	\$ 273,924,353	\$ 284,653,481	\$ 298,102,683	\$ 278,334,353	\$ 322,373,487



General Operating Fund (continued)

Making Choices in the BVSD Budget

<u>CATEGORY</u>			
<u>GROUP</u>			
<u>PROGRAM</u>	<u>21-22</u>	<u>% OF</u>	<u>% OF TOTAL</u>
	<u>BUDGET</u>	<u>GROUP</u>	<u>BUDGET</u>
INSTRUCTION			
INSTRUCTION TOTAL	\$ 232,556,053		72.14%
REGULAR EDUCATION			
GENERAL INSTRUCTION - ALL LEVELS	155,694,896	66.95%	
ELEMENTARY SPECIALISTS (ART, MUSIC, PE)	9,373,158	4.03%	
ELEMENTARY ENGLISH LANGUAGE DEVELOPMENT	3,095,073	1.33%	
INSTRUMENTAL MUSIC	3,098,198	1.33%	
DROPOUT PREVENTION	1,275,558	0.55%	
MIDDLE LEVEL ENGLISH LANGUAGE DEVELOPMENT	653,709	0.28%	
SECONDARY LEVEL LITERACY	425,830	0.18%	
STUDENT ACHIEVEMENT	28,450	0.01%	
HIGH SCHOOL OPTIONS	30,999	0.01%	
IB PROGRAM	335,309	0.14%	
CONNECTIONS	289,630	0.12%	
MULTI-CULTURAL	184,136	0.08%	
SPECIAL EDUCATION	44,019,371	18.93%	
CAREER AND TECHNICAL EDUCATION	3,219,271	1.38%	
COCURRICULAR EDUCATION AND ATHLETICS	1,157,232	0.50%	
CULTURALLY AND LINGUISTICALLY DIVERSE EDUCATION	7,967,349	3.43%	
TALENTED AND GIFTED EDUCATION	1,707,884	0.73%	
TOTAL INSTRUCTION	\$ 232,556,053		72.14%
INSTRUCTIONAL SUPPORT			
STUDENT SERVICES	\$ 17,977,287		5.58%
COUNSELING SERVICES	8,734,886	48.60%	
NURSING AND HEALTH SERVICES	3,538,103	19.68%	
DROPOUT PREVENTION	295,193	1.64%	
FAMILY RESOURCE SCHOOLS	160,000	0.89%	
TRANSLATION SERVICES	257,729	1.43%	
SOCIAL WORK SERVICES	144,077	0.80%	
FAMILY ADVOCATE PROGRAM	205,677	1.14%	
OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES)	4,641,622	25.82%	
INSTRUCTIONAL STAFF SUPPORT	\$ 14,624,368		4.54%
LIBRARY SUPPORT SERVICES	5,511,406	37.69%	
ADMIN AND EVALUATION OF LEARNING SERVICES	1,225,035	8.38%	
CULTURAL DIVERSITY	181,131	1.24%	
CURRICULUM DEVELOPMENT COUNCIL	4,285	0.03%	
MEDIA SUPPORT SERVICES	249,575	1.71%	
STAFF DEVELOPMENT	850,914	5.82%	
INDUCTION	(60,025)	-0.41%	
OTHER INSTRUCTIONAL STAFF SUPPORT	6,662,047	45.55%	
TOTAL INSTRUCTIONAL SUPPORT	\$ 32,601,655		10.12%

General Operating Fund (continued)

Making Choices in the BVSD Budget (continued)

CATEGORY				
GROUP	21-22		% OF	% OF TOTAL
PROGRAM	BUDGET		GROUP	BUDGET
<u>SCHOOL ADMINISTRATION AND OPERATIONS</u>				
SCHOOL ADMINISTRATION	\$ 27,522,473			8.54%
PRINCIPAL'S OFFICE		26,218,474	95.26%	
SCHOOL ADMINISTRATION SERVICES		1,207,842	4.39%	
OTHER SCHOOL ADMINISTRATION (i.e. CHINOOK; HIGH SCHOOL OPTIONS)		96,157	0.35%	
OPERATIONS AND MAINTENANCE	\$ 6,904,672			2.14%
MAINTENANCE & OPERATIONS		(81,661)	-1.18%	
ENVIRONMENTAL SERVICES		622,833	9.02%	
ADMIN OF MAINTENANCE AND OPERATIONS		1,514,630	21.94%	
OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)		4,848,870	70.23%	
TOTAL SCHOOL ADMINISTRATION & OPERATIONS	\$ 34,427,145			10.68%
<u>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</u>				
GENERAL ADMINISTRATION	\$ 4,509,682			1.40%
SUPERINTENDENT		865,542	19.20%	
TAX COLLECTION FEES		677,000	15.01%	
LEGAL SERVICES		301,079	6.68%	
ADMIN OF GENERAL SUPPORT SERVICES		358,576	7.95%	
STAFF NEGOTIATIONS SERVICES		405,991	9.00%	
GRANT PROCUREMENT		140,987	3.13%	
ELECTION SERVICES		81,100	1.80%	
OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION)		1,679,407	37.24%	
BUSINESS SERVICES	\$ 5,171,768			1.60%
CENTRAL SERVICES	\$ 13,107,184			4.06%
INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY)		6,256,516	47.74%	
HUMAN RESOURCES		2,284,571	17.43%	
COMMUNICATION SERVICES		655,045	5.00%	
RESEARCH AND EVALUATION SERVICES		204,170	1.56%	
PLANNING SERVICES		541,278	4.13%	
INSURANCE MANAGEMENT SERVICES		155,850	1.19%	
SUBSTITUTE OFFICE		95,961	0.73%	
RECRUITMENT		309,605	2.36%	
OTHER CENTRAL SERVICES (i.e. TELEVISION BOARD MEETINGS)		2,604,188	19.87%	
TOTAL DISTRICT WIDE SUPPORT	\$ 22,788,634			7.06%
GRAND TOTAL GENERAL OPERATING FUND	\$ 322,373,487			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).



General Operating Fund (continued)

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	2021-22 REVISED BUDGET
SRE 11 Regular Education	\$ 122,531,668	\$ 36,626,371	\$ 766,494	\$ 575,806	\$ 302,914	\$ 13,395,976	\$ 285,717	\$ 174,484,946
SRE 12 Special Education	31,694,013	10,812,965	17,169	12,585	860,258	588,712	33,669	44,019,371
SRE 13 Career and Technical Education	2,102,939	647,505	2,000	35,936	2,966	424,050	3,875	3,219,271
SRE 14 Co-Curricular Education & Athletics	937,062	206,624	-	-	12,346	800	400	1,157,232
SRE 16 English Language Development	6,066,273	1,864,888	-	100	6,811	29,277	-	7,967,349
SRE 17 Talented & Gifted Education	984,463	362,042	22,860	525	235,450	102,544	-	1,707,884
SRE 11-17 Instructional	164,316,418	50,520,395	808,523	624,952	1,420,745	14,541,359	323,661	232,556,053
SRE 21 Student Support Services	12,422,765	4,051,936	504,935	6,720	76,345	828,674	85,912	17,977,287
SRE 22 Instructional Staff Support	9,126,528	3,000,770	938,154	54	120,635	1,402,686	35,541	14,624,368
SRE 23 General Administration Support	2,349,477	681,958	1,157,353	4,800	120,711	96,749	98,634	4,509,682
SRE 24 School Administration Support	20,377,683	6,500,436	129,200	-	152,010	347,701	15,443	27,522,473
SRE 25 Business Services	3,546,977	1,119,488	463,519	118,850	70,950	144,457	(292,473)	5,171,768
SRE 26 Operations & Maintenance	15,207,597	5,521,112	108,570	2,399,770	45,580	6,800,506	(23,178,463)	6,904,672
SRE 28 Central Support Services	7,616,274	2,364,881	1,054,766	2,427,221	716,502	4,378,246	(5,450,706)	13,107,184
GRAND TOTAL	\$ 234,963,719	\$ 73,760,976	\$ 5,165,020	\$ 5,582,367	\$ 2,723,478	\$ 28,540,378	\$ (28,362,451)	\$ 322,373,487

General Operating Fund (continued)

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	2021-22 REVISED BUDGET
SRE 11 REGULAR EDUCATION								
0010 GEN ELEMENTARY EDUC	44,302,199	14,279,532	6,819	250,635	28,566	488,019	35,250	\$ 59,391,020
0020 GEN MIDDLE EDUCATION	23,114,089	7,288,913	29,772	107,012	12,782	98,609	26,052	30,677,229
0030 GEN HIGH SCHOOL EDUCATION	34,134,177	10,753,819	253,480	135,594	84,478	197,627	86,964	45,646,139
0040 GEN PRESCHOOL EDUCATION	83,384	40,272	-	-	-	81,960	-	205,616
0060 INTEGRATED EDUCATION	2,068,299	631,341	-	79,335	52,088	58,455	3,280	2,892,798
0080 LIBRARY INSTRUCTION	96,523	45,934	-	850	-	82,149	2,742	228,198
0090 OTHER GEN EDUCATION	9,279,305	624,197	476,023	-	125,000	12,065,096	113,800	22,683,421
0093 HOMEBOUND/HOSPITAL	20,720	4,568	-	-	-	-	-	25,288
0200 ART	2,365,401	741,751	-	-	-	27,412	-	3,134,564
0231 METALWORK AND JEWELRY	-	-	-	-	-	340	-	340
0260 PHOTOGRAPHY	-	-	-	-	-	600	-	600
0300 OTHER ART PROGRAMS	-	-	-	-	-	2,875	-	2,875
0500 LANG ARTS ENGLISH	-	-	-	50	-	39,242	-	39,292
0510 LANGUAGE SKILLS	-	-	-	-	-	4,446	-	4,446
0511 READING	-	-	-	-	-	1,106	-	1,106
0550 SPEECH	-	-	-	-	-	1,187	1,000	2,187
0560 DRAMA	-	-	-	-	-	830	-	830
0600 FOREIGN LANGUAGES	-	-	-	950	-	18,225	-	19,175
0690 OTHER FOREIGN LANGUAGES	-	-	-	-	-	300	-	300
0810 HEALTH EDUCATION	-	-	200	300	-	3,110	-	3,610
0830 PHYSICAL EDUCATION	2,357,307	739,057	-	-	-	19,552	1,110	3,117,026
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	9,167	-	9,167
0926 FOOD AND NUTRITION	-	-	-	-	-	500	-	500
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	8,234	300	8,534
1100 MATHEMATICS	-	-	-	650	-	33,229	-	33,879
1210 MUSIC GENERAL	2,360,273	740,166	200	-	-	16,319	1,000	3,117,958
1240 MUSIC VOCAL	-	-	-	-	-	4,672	-	4,672
1250 MUSIC INSTRUMENTAL	2,349,991	736,821	-	80	-	11,306	-	3,098,198
1251 CONCERT BAND	-	-	-	-	-	645	-	645
1255 ORCHESTRA FULL	-	-	-	-	-	400	-	400
1256 ORCHESTRA, STRING	-	-	-	-	-	700	-	700
1300 NATURAL SCIENCE	-	-	-	-	-	47,500	-	47,500
1310 GEN SCIENCE	-	-	-	-	-	36,167	2,819	38,986
1500 SOCIAL SCIENCES	-	-	-	350	-	33,365	-	33,715
1600 COMPUTER TECHNOLOGY	-	-	-	-	-	2,632	11,400	14,032
SRE TOTAL	122,531,668	36,626,371	766,494	575,806	302,914	13,395,976	285,717	\$ 174,484,946
SRE 12 SPECIAL EDUCATION								
0092 ESY EXTENDED SCHOOL YEAR	120,652	26,603	4,325	-	800	4,045	-	\$ 156,425
0093 HOMEBOUND/HOSPITAL	23,879	5,265	-	-	-	-	-	29,144
1700 SPECIAL EDUCATION	8,021,616	2,641,304	12,844	10,485	634,883	508,747	32,994	11,862,873
1710 PHYS DISABILITY	1,530,962	487,075	-	-	-	5,000	-	2,023,037
1720 VISUAL DISABILITY	164,258	52,505	-	-	-	2,000	-	218,763
1730 HEARING DISABILITY	476,169	158,740	-	-	-	456	-	635,365
1740 S.L.I.C.	-	-	-	-	-	1,155	-	1,155
1750 SIED SPED SPECIAL ED	2,232,412	818,907	-	2,100	-	28,500	-	3,081,919
1760 COMMUNICATIVE DISABILITY	28,833	6,359	-	-	4,000	6,300	-	45,492
1770 SPEECH/LANGUAGE DISABLTY	4,505,734	1,394,842	-	-	-	5,000	-	5,905,576
1780 MULTIPLE DISABILITIES	4,200,586	1,610,884	-	-	-	7,250	-	5,818,720
1790 OTHER DISABILITIES	-	-	-	-	-	799	-	799
1791 PRESCH DISABILITY CHILD	1,562,596	588,932	-	-	-	-	-	2,151,528
1799 OTHER SPED	3,840,430	1,510,379	-	-	-	3,000	-	5,353,809
2113 SOCIAL WORK SERVICES	1,197,910	354,693	-	-	-	2,500	-	1,555,103
2123 APPRAISAL SERVICES	895,182	269,105	-	-	-	-	-	1,164,287
2140 PSYCHOLOGICAL SERVICES	2,147,849	649,268	-	-	-	2,500	-	2,799,617
2149 OTHER PSYCHOLOGICAL SERVICES	421,194	133,390	-	-	-	-	-	554,584
2153 AUDIOLOGY SERVICES	122,898	35,308	-	-	-	10,000	-	168,206
2213 STAFF DEVELOPMENT	-	-	-	-	20,575	1,460	-	22,035
2231 ADMIN SPED SPECIAL EDUC	200,853	69,406	-	-	200,000	-	675	470,934
SRE TOTAL	31,694,013	10,812,965	17,169	12,585	860,258	588,712	33,669	\$ 44,019,371



General Operating Fund (continued)

Service (SRE) Budgets by Object (continued)

SRE PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2021-22 REVISED BUDGET
SRE 13 CAREER & TECHNICAL EDUCATION								
0030 GEN HIGH SCHOOL EDUCATION	1,558,752	487,182	-	35,936	-	146,576	-	\$ 2,228,446
0035 EARLY CHILDHOOD	-	-	-	-	-	3,435	-	3,435
0090 OTHER GEN ED	-	-	-	-	-	178,354	-	178,354
0300 BUSINESS EDUCATION	-	-	-	-	-	8,253	186	8,439
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
0920 HOME EC COMPREHENSIVE	-	-	-	-	-	4,589	-	4,589
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,076	1,120	9,196
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	-	-	-	-	-	2,649	-	2,649
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	-	-	-	-	-	1,497	-	1,497
1930 HIGH SPONSOR STUDENT ACT	64,101	14,134	-	-	-	-	-	78,235
2122 COUNSELING SERVICES	102,785	30,841	-	-	-	6	194	133,826
2232 ADMIN CAREER AND TECHNICAL EDU	130,841	38,227	-	-	-	-	-	169,068
2410 PRINCIPAL'S OFFICE	246,460	77,121	-	-	-	3,474	526	327,581
SRE TOTAL	2,102,939	647,505	2,000	35,936	2,966	424,050	3,875	\$ 3,219,271
SRE 14 CO-CURRICULAR EDUCATION & ATHLETICS								
1808 INTRAMURALS - GENERAL	282,812	62,364	-	-	-	-	-	\$ 345,176
1896 UNIFIED SPORTS	26,857	5,921	-	-	-	-	-	32,778
1910 ELEM SPONSOR STUDENT ACT	62,101	13,692	-	-	-	-	-	75,793
1920 MIDDLE SPONSOR STUDENT AC	102,528	22,606	-	-	-	-	-	125,134
1930 HIGH SPONSOR STUDENT ACT	389,484	85,882	-	-	-	-	-	475,366
1935 COED CHEERS	36,100	7,960	-	-	-	-	-	44,060
1936 POMS	36,100	7,960	-	-	-	-	-	44,060
8916 JITSUYGO HIGH SCH PROGRAM	1,080	239	-	-	12,346	800	400	14,865
SRE TOTAL	937,062	206,624	-	-	12,346	800	400	\$ 1,157,232
SRE 16 CULTURALLY & LINGUISTICALLY DIVERSE EDUCATION								
0010 GEN ELEMENTARY EDUC	3,263,761	1,023,317	-	-	-	75	-	\$ 4,287,153
0020 GEN MIDDLE EDUCATION	1,052,119	329,851	-	-	-	1,241	-	1,383,211
0030 GEN HIGH SCHOOL EDUCATION	919,705	288,392	-	-	-	3,412	-	1,211,509
0060 GEN HIGH SCHOOL EDUCATION	(26,007)	(8,180)	-	-	-	-	-	(34,187)
0090 OTHER GEN EDUCATION	426,626	102,873	-	-	-	-	-	529,499
2200 INSTRUCTIONAL STAFF SPRT	397,176	117,323	-	-	1,811	(1,811)	-	514,499
2212 CURRICULUM DEVELOPMENT	-	-	-	100	5,000	26,360	-	31,460
2214 EVALUATION INSTRUCT SVCS	32,893	11,312	-	-	-	-	-	44,205
SRE TOTAL	6,066,273	1,864,888	-	100	6,811	29,277	-	\$ 7,967,349
SRE 17 TALENTED & GIFTED EDUCATION								
0070 TALENTED AND GIFTED	681,393	266,834	300	-	218,200	42,392	-	\$ 1,209,119
0550 SPEECH	-	-	-	-	-	1,255	-	1,255
1090 OTHER INDUST ARTS/TECH	91,884	28,402	20,000	-	-	-	-	140,286
1900 STUDENT ACTIVITIES	6,022	1,328	2,560	525	5,500	1,004	-	16,939
2200 SUPPORT SERVICES INSTRUCTIONAL STAFF	3,000	662	-	-	-	12,720	-	16,382
2237 ADMIN TAG PROGRAMS	202,164	64,816	-	-	11,750	45,173	-	323,903
SRE TOTAL	984,463	362,042	22,860	525	235,450	102,544	-	\$ 1,707,884

General Operating Fund (continued)

Service (SRE) Budgets by Object (continued)

SRE PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2021-22 REVISED BUDGET
SRE 21 STUDENT SUPPORT SERVICES								
1790 OTHER DISABILITIES	52,267	16,417	-	-	-	-	-	\$ 68,684
2100 SUPPORT SERVICES-STUDENTS	1,513,558	467,277	302,945	-	27,898	786,726	5,550	3,103,954
2112 ATTENDANCE SERVICES	454,656	154,236	-	-	-	-	-	608,892
2113 SOCIAL WORK SERVICES	457,087	187,860	-	-	-	-	-	644,947
2114 STUDENT ACCOUNTING	575,960	185,674	22,508	1,220	5,400	8,472	750	799,984
2119 STUDENT ACCOUNTING	-	-	3,932	-	-	-	-	3,932
2122 COUNSELING SERVICES	6,631,916	2,065,108	7,300	-	17,397	11,552	1,613	8,734,886
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	318
2134 NURSING SERVICES	881,202	290,554	14,000	2,500	6,150	5,906	3,100	1,203,412
2139 OTHR HLTH SVCS-MEDICAID	1,497,864	569,478	154,250	3,000	19,500	15,700	74,899	2,334,691
2149 PSYCHOLOGICAL SERVICES	76,147	24,880	-	-	-	-	-	101,027
2190 OTHER SUPPORT SERVICES-STUDENTS	282,108	90,452	-	-	-	-	-	372,560
SRE TOTAL	12,422,765	4,051,936	504,935	6,720	76,345	828,674	85,912	\$ 17,977,287
SRE 22 INSTRUCTIONAL STAFF SUPPORT								
2200 INSTRUCTIONAL TECH	219,424	66,608	763,292	-	27,787	788,991	15,500	\$ 1,881,602
2210 IMPROVEMENT INSTRUC SVCS	2,182,919	651,332	22,500	-	5,008	28,187	316	2,890,262
2211 IMPROVEMENT INSTRUC SVCS	119,288	34,461	-	-	-	-	-	153,749
2212 CURRICULUM DEVELOPMENT	104,738	33,401	100,700	-	-	17,066	-	255,905
2213 STAFF DEVELOPMENT	221,281	267,418	22,912	-	64,250	262,077	12,976	850,914
2214 EVALUATION INSTRUC SVCS	654,955	187,581	28,750	-	4,250	192,250	3,500	1,071,286
2219 LEARNING MATERIALS CENTER	147,702	48,763	-	-	19,340	31,307	-	247,112
2220 MEDIA SUPPORT SERVICES	516,797	178,576	-	-	-	-	-	695,373
2222 LIBRARY SUPPORT SVCS	4,167,189	1,301,432	-	-	-	41,785	1,000	5,511,406
2223 AUDIOVISUAL SERVICES	-	-	-	54	-	160	2,249	2,463
2225 AUDIOVISUAL SERVICES	52,014	17,562	-	-	-	40,863	-	110,439
2231 ADMIN SPECIAL EDUCATION	740,221	213,636	-	-	-	-	-	953,857
SRE TOTAL	9,126,528	3,000,770	938,154	54	120,635	1,402,686	35,541	\$ 14,624,368
SRE 23 GENERAL ADMINISTRATION SUPPORT								
2300 ADMIN GEN SUPPORT SVCS	129,737	45,239	168,600	-	-	15,000	-	\$ 358,576
2304 GENERAL ADMIN SUPPORT	1,098,981	307,243	-	-	-	35,480	-	1,441,704
2311 ADMIN BOE BOARD OF EDUC	-	-	7,300	1,200	34,759	3,571	35,134	81,964
2312 BOE SECTRY BOARD OF EDUC	37,181	11,823	-	-	-	-	-	49,004
2314 ELECTION SERVICES	-	-	81,100	-	-	-	-	81,100
2315 LEGAL SERVICES	182,368	57,084	54,977	-	2,500	3,650	500	301,079
2316 TAX COLLECTION FEES	-	-	677,000	-	-	-	-	677,000
2317 AUDIT SERVICES	-	-	71,735	-	-	-	-	71,735
2318 STAFF NEGOTIATIONS SVCS	303,043	85,872	16,576	-	-	500	-	405,991
2321 SUPERINTENDENT	490,474	143,903	45,065	3,600	82,452	37,048	63,000	865,542
2322 COMMUNITY RELATIONS SVCS	-	-	35,000	-	-	-	-	35,000
2323 GRANT PROCURMNT/LOBBYING	107,693	30,794	-	-	1,000	1,500	-	140,987
SRE TOTAL	2,349,477	681,958	1,157,353	4,800	120,711	96,749	98,634	\$ 4,509,682
SRE 24 SCHOOL ADMINISTRATION SUPPORT								
2400 SCHOOL ADMIN SUPPORT SVCS	842,185	133,022	129,200	-	-	103,435	-	\$ 1,207,842
2410 PRINCIPAL'S OFFICE	19,471,413	6,345,212	-	-	152,010	244,266	15,443	26,228,344
2490 OTHER SCHOOL ADMIN SUPPT	64,085	22,202	-	-	-	-	-	86,287
SRE TOTAL	20,377,683	6,500,436	129,200	-	152,010	347,701	15,443	\$ 27,522,473
SRE 25 BUSINESS SERVICES								
2139 OTHER HEALTH SERVICES	22,226	6,929	-	-	-	-	-	\$ 29,155
2500 BUSINESS SUPPORT SERVICES	20,000	290	-	-	-	-	-	20,290
2501 BUSINESS SUPPORT SERVICES	284,054	81,423	-	-	-	-	-	365,477
2511 ADMIN BUSINESS SERVICES	-	-	38,176	-	14,200	5,500	14,900	72,776
2513 BUDGETING SERVICES	721,204	225,305	14,700	-	8,850	43,900	2,000	1,015,959
2515 PAYROLL SERVICES	433,032	136,665	-	-	3,000	-	-	572,697
2516 FINANCIAL ACCOUNTING SVCS	776,165	247,284	400,643	6,100	22,300	10,400	10,100	1,472,992
2520 PURCHASING SERVICES	485,778	149,021	-	750	17,400	8,900	1,100	662,949
2530 WAREHOUSING/DISTRIBUTING	624,672	210,680	5,000	14,000	5,200	4,600	40,500	904,652
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	16,157	-	16,157
2540 PRINT/PUBLISH/DUPLICATE	179,846	61,891	5,000	98,000	-	55,000	(361,073)	38,664
SRE TOTAL	3,546,977	1,119,488	463,519	118,850	70,950	144,457	(292,473)	\$ 5,171,768
SRE 26 OPERATIONS & MAINTENANCE								
2600 MAINTENANCE & OPERATIONS	10,889,806	4,033,130	58,854	1,952,270	24,100	5,950,662	(22,990,483)	\$ (81,661)
2610 ADMIN MAINTENANCE & OPS	1,118,069	341,581	5,000	-	2,650	46,380	950	1,514,630
2620 ENVIRONMENTAL SERVICES	157,875	51,047	29,375	367,807	8,450	3,114	5,165	622,833
2622 BUILDINGS	-	-	-	-	-	189,250	-	189,250
2623 TRADES	-	-	-	-	-	189,250	-	189,250
2624 HVAC	-	-	-	-	-	189,250	-	189,250
2631 GROUNDS	-	-	-	5,663	-	189,250	-	194,913
2660 SECURITY SERVICES	2,667,661	944,466	12,341	18,150	8,380	35,600	11,814	3,698,412
2690 OTHER OPERATIONS	374,186	150,888	3,000	55,880	2,000	7,750	(205,909)	387,795
SRE TOTAL	15,207,597	5,521,112	108,570	2,399,770	45,580	6,800,506	(23,178,463)	\$ 6,904,672



General Operating Fund (continued)

Service (SRE) Budgets by Object (continued)

SRE PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2021-22 REVISED BUDGET
SRE 28 CENTRAL SUPPORT SERVICES								
2800 CENTRAL SUPPORT SERVICES	5,000	72	164,000	-	20,000	595,288	-	\$ 784,360
2801 CENTRAL SUPPORT SERVICES	715,105	202,352	-	-	-	-	-	917,457
2811 PLANNING SERVICES	415,847	125,431	-	-	-	-	-	541,278
2814 RESEARCH/EVALUATION SVCS	157,285	46,885	-	-	-	-	-	204,170
2820 COMMUNICATION SERVICES	370,496	122,468	130,000	-	11,050	19,691	1,340	655,045
2830 HUMAN RESOURCES	1,597,958	495,722	158,772	3,500	13,443	41,187	11,400	2,321,982
2832 RECRUITMENT/PLACEMENT SVC	151,786	49,739	55,000	-	17,780	35,300	-	309,605
2834 IN SVC TRAINING NON-CERT	-	-	14,000	-	1,604	-	-	15,604
2835 EMPLOYEE INSURANCE SVCS	-	-	30,000	-	350	450	50	30,850
2839 ADDITIONAL COMPENSATION	-	-	57,000	-	-	-	1,550	58,550
2840 INFORMATION SYSTEMS SERVICES	-	-	-	-	-	150,000	(5,492,096)	(5,342,096)
2841 SUPERVISING INFO SYS SERVICES	396,376	124,232	112,186	3,000	34,850	31,443	14,550	716,637
2842 SYSTEM ANALYSIS SERVICES	338,228	101,514	121,000	-	6,600	2,400	800	570,542
2843 PROGRAMMING SERVICES	1,526,875	463,227	38,858	2,420,721	24,250	2,853,590	2,100	7,329,621
2844 OPERATIONS SERVICES	471,535	149,968	39,250	-	425,275	580,166	6,000	1,672,194
2849 OTHER INFORMATION SYSTEMS SERVICES	1,341,785	446,875	55,000	-	33,000	2,300	1,200	1,880,160
2850 RISK MANAGEMENT SERVICES	-	-	-	-	125,000	-	-	125,000
2890 OTHER SUPPORT SERVICES	127,998	36,396	79,700	-	3,300	66,431	2,400	316,225
SRE TOTAL	7,616,274	2,364,881	1,054,766	2,427,221	716,502	4,378,246	(5,450,706)	\$ 13,107,184
GRAND TOTAL	234,963,719	73,760,976	5,165,020	5,582,367	2,723,478	28,540,378	(28,362,451)	\$ 322,373,487



General Operating Fund (continued)

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	2021-22 REVISED BUDGET
0000 SCHOOL/DEPT WIDE	\$ 186,688,104	\$ 57,694,461	\$ 4,063,594	\$ 2,740,093	\$ 1,452,256	\$ 27,307,799	\$ (26,501,697)	\$ 253,444,610
0017 ELEMENTARY LITERACY	2,356,234	738,839	-	-	-	-	-	3,095,073
0021 CHOICE	4,633	1,021	-	-	-	500	-	6,154
0027 MIDDLE LEVEL LITERACY	497,670	156,039	-	-	-	-	-	653,709
0031 DROPOUT PREVENTION	1,467,228	489,334	241,430	-	-	15,500	-	2,213,492
0032 PASSAGES	217,657	68,372	-	-	-	-	-	286,029
0034 CONNECTIONS	219,045	68,680	-	-	-	1,905	-	289,630
0035 MULTI-CULTURAL	140,184	43,952	-	-	-	-	-	184,136
0036 SECONDARY LEVEL LITERACY	324,185	101,645	-	-	-	-	-	425,830
0038 HIGH SCHOOL OPTIONS	5,000	1,102	20,000	-	4,897	-	-	30,999
0039 ADVANCED PLACEMENT	105,140	32,966	-	-	-	-	-	138,106
0040 AVID	97,639	29,189	16,800	-	30,000	3,263	17,000	193,891
0066 INTERDISCIPLINARY ED	-	-	-	-	-	500	-	500
0067 INTERDISCIPLINARY ED	-	-	-	-	-	500	-	500
0068 INTERDISCIPLINARY ED	-	-	-	-	-	500	-	500
0071 TALENTED & GIFTED (SRA)	-	-	300	-	200	11,595	-	12,095
0072 TALENTED AND GIFTED	431,982	191,459	20,000	-	-	202	-	643,643
0073 TAG - DISTRICT PROGRAMS	343,000	104,152	-	-	218,000	-	-	665,152
0089 SUMMER ONLINE	211,781	49,541	-	-	60,000	150	550	322,022
0094 STUDENT ACHIEVEMENT	13,782	3,038	-	-	19,340	59,757	-	95,917
0137 FAMILY ADVOCATE PROGRAM	146,521	59,156	-	-	-	-	-	205,677
0660 ENGLISH AS 2ND LANGUAGE	5,669,097	1,747,565	-	-	-	4,728	-	7,421,390
2001 IB PROGRAM	201,495	60,714	3,700	-	29,500	7,000	33,600	336,009
2118 FAMILY RESOURCE SCHOOLS	-	-	160,000	-	-	-	-	160,000
2161 TRANSLATION SERVICES	139,755	46,968	67,135	-	-	3,871	-	257,729
2191 ADA/504 SERVICES	100,554	30,307	27,810	-	-	-	5,000	163,671
2205 INDUCTION	(49,180)	(10,845)	-	-	-	-	-	(60,025)
2215 CULTURAL DIVERSITY	82,557	27,547	58,627	-	2,500	8,400	1,500	181,131
2216 FIRST AID TRAINING	-	-	-	-	-	2,500	8,000	10,500
2218 CURRICULUM DEVELOPMENT COUNCIL	2,925	1,360	-	-	-	-	-	4,285
2236 SUPERVISION-LIT/LANG	397,176	117,323	-	100	6,811	24,549	-	545,959
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	-	-	-	207,217	-	-	-	207,217
2801 TIES ALLOCATIONS	-	-	-	139,590	-	-	-	139,590
2834 SUBSTITUTE OFFICE	72,001	23,960	-	-	-	-	-	95,961
3120 STATE CAREER & TECH ED	2,102,939	647,505	2,000	35,936	2,966	424,050	3,875	3,219,271
3130 STATE ECEA SPECIAL ED	31,694,013	10,812,965	17,169	12,585	860,258	588,712	33,669	44,019,371
3150 STATE TALENTED & GIFTED	209,481	66,431	2,560	525	17,250	58,897	-	355,144
3259 READ ACT	-	-	249,145	-	-	-	-	249,145
4355 ERP IMPLEMENTATION	-	-	-	2,420,721	-	-	(2,039,347)	381,374
9003 MEDICAID	1,071,121	356,230	159,250	3,000	19,500	15,500	75,399	1,700,000
GRAND TOTAL	234,963,719	73,760,976	5,165,020	5,582,367	2,723,478	28,540,378	(28,362,451)	\$ 322,373,487



General Operating Fund (continued)

Project/Program Budgets by Object (continued)

Project Detail

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	2021-22 REVISED BUDGET
0000 SCHOOL/DEPT WIDE								
0010 GEN ELEMENTARY ED	41,910,639	13,529,643	3,819	250,635	5,066	487,019	21,650	\$ 56,208,471
0020 GEN MIDDLE EDUCATION	22,510,348	7,101,826	267	107,012	4,782	93,346	9,052	29,826,633
0030 GEN HIGH SCHOOL EDUCATION	32,157,037	10,139,358	4,755	135,594	13,581	154,272	66,964	42,671,561
0040 GEN PRESCHOOL EDUCATION	83,384	40,272	-	-	-	81,960	-	205,616
0060 INTEGRATED EDUCATION	1,887,299	591,430	-	79,335	52,088	58,455	3,280	2,671,887
0070 GTE EDUCATION	-	-	-	-	-	31,850	-	31,850
0080 LIBRARY INSTRUCTION	96,523	45,934	-	850	-	82,149	2,742	228,198
0090 OTHER GEN EDUCATION	9,279,305	624,197	381,704	-	125,000	12,056,596	113,800	22,580,602
0093 HOMEBOUND/HOSPITAL	20,720	4,568	-	-	-	-	-	25,288
0200 ART	2,365,401	741,751	-	-	-	27,412	-	3,134,564
0231 METALWORK AND JEWELRY	-	-	-	-	-	340	-	340
0260 PHOTOGRAPHY	-	-	-	-	-	600	-	600
0300 BUSINESS EDUCATION	-	-	-	-	-	2,875	-	2,875
0500 LANG ARTS ENGLISH	-	-	-	50	-	39,242	-	39,292
0510 LANGUAGE SKILLS	-	-	-	-	-	4,446	-	4,446
0511 READING	-	-	-	-	-	1,106	-	1,106
0550 SPEECH	-	-	-	-	-	1,187	1,000	2,187
0560 DRAMA	-	-	-	-	-	830	-	830
0600 FOREIGN LANGUAGES	-	-	-	950	-	18,225	-	19,175
0690 OTHER FOREIGN LANGUAGES	-	-	-	-	-	300	-	300
0810 HEALTH EDUCATION	-	-	200	300	-	3,110	-	3,610
0830 PHYSICAL EDUCATION	2,357,307	739,057	-	-	-	19,552	1,110	3,117,026
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	9,167	-	9,167
0926 FOOD AND NUTRITION	-	-	-	-	-	500	-	500
1000 INDUST ARTS/TECHNOLOGY	-	-	-	-	-	8,234	300	8,534
1100 MATHEMATICS	-	-	-	650	-	33,229	-	33,879
1210 MUSIC GENERAL	2,360,273	740,166	200	-	-	16,319	1,000	3,117,958
1240 MUSIC VOCAL	-	-	-	-	-	4,672	-	4,672
1250 MUSIC INSTRUMENTAL	2,349,991	736,821	-	80	-	11,306	-	3,098,198
1251 CONCERT BAND	-	-	-	-	-	645	-	645
1255 ORCHESTRA FULL	-	-	-	-	-	400	-	400
1256 ORCHESTRA, STRING	-	-	-	-	-	700	-	700
1300 NATURAL SCIENCE	-	-	-	-	-	47,500	-	47,500
1310 GEN SCIENCE	-	-	-	-	-	36,167	2,819	38,986
1500 SOCIAL SCIENCES	-	-	-	350	-	33,365	-	33,715
1600 COMPUTER TECHNOLOGY	-	-	-	-	-	2,632	11,400	14,032
1808 INTRAMURALS - GENERAL	282,812	62,364	-	-	-	-	-	345,176
1896 UNIFIED SPORTS	26,857	5,921	-	-	-	-	-	32,778
1910 ELEM SPONSOR STUDENT ACT	62,101	13,692	-	-	-	-	-	75,793
1920 MIDDLE SPONSOR STUDENT A	102,528	22,606	-	-	-	-	-	125,134
1930 HIGH SPONSOR STUDENT ACT	389,484	85,882	-	-	-	-	-	475,366
1935 CHEER/POMS	36,100	7,960	-	-	-	-	-	44,060
1936 CHEER/POMS	36,100	7,960	-	-	-	-	-	44,060
2100 SUPPORT SERVICES-STUDENT	1,273,249	390,002	48,000	-	27,898	782,855	550	2,522,554
2113 SOCIAL WORK SERVICES	101,553	42,524	-	-	-	-	-	144,077
2114 STUDENT ACCOUNTING	575,960	185,674	22,508	1,220	5,400	8,472	750	799,984
2119 OTHER ATTENDANCE/SOCIAL WORK	-	-	3,932	-	-	-	-	3,932
2122 COUNSELING SERVICES	6,631,916	2,065,108	7,300	-	17,397	11,552	1,613	8,734,886
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	318
2134 NURSING SERVICES	881,202	290,554	14,000	2,500	6,150	5,906	3,100	1,203,412
2139 OTHER HLTH SVCS-MEDICAID	501,236	236,594	-	-	-	200	-	738,030
2149 OTHER PSYCHOLOGICAL SERVICES	76,147	24,880	-	-	-	-	-	101,027
2190 OTHER SUPPORT SERVICES-STUDENT	258,175	83,144	-	-	-	-	-	341,319

General Operating Fund (continued)

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	2021-22 REVISED BUDGET
0000 SCHOOL/DEPT WIDE (continued)								
2200 INSTRUCTIONAL STAFF SPRT	186,047	49,906	549,839	-	25,287	778,091	6,000	\$ 1,595,170
2210 IMPROVEMENT INSTRUCT SVCS	2,182,919	651,332	22,500	-	5,008	28,187	316	2,890,262
2212 CURRICULUM DEVELOPMENT	101,813	32,041	100,000	-	-	17,066	-	250,920
2213 STAFF DEVELOPMENT	221,281	267,418	9,912	-	42,250	262,077	12,476	815,414
2214 EVALUATION INSTRUCT SVCS	654,955	187,581	28,750	-	4,250	192,250	3,500	1,071,286
2219 LEARNING MATERIALS CENTER	133,920	45,725	-	-	-	-	-	179,645
2220 MEDIA SUPPORT SVCS	516,797	178,576	-	-	-	-	-	695,373
2222 LIBRARY SUPPORT SVCS	4,167,189	1,301,432	-	-	-	41,785	1,000	5,511,406
2223 AUDIOVISUAL SERVICES	-	-	-	54	-	160	2,249	2,463
2231 ADMIN SPECIAL EDUCATION	740,221	213,636	-	-	-	-	-	953,857
2300 ADMIN GEN SUPPORT SVCS	129,737	45,239	121,100	-	-	15,000	-	311,076
2304 ADMIN GEN SUPPORT SVCS	1,098,981	307,243	-	-	-	35,480	-	1,441,704
2311 ADMIN BOE BOARD OF ED	-	-	7,300	1,200	34,759	3,571	35,134	81,964
2312 BOE SECTRY BOARD OF ED	37,181	11,823	-	-	-	-	-	49,004
2314 ELECTION SERVICES	-	-	81,100	-	-	-	-	81,100
2315 LEGAL SERVICES	182,368	57,084	54,977	-	2,500	3,650	500	301,079
2316 TAX COLLECTION FEES	-	-	677,000	-	-	-	-	677,000
2317 AUDIT SERVICES	-	-	71,735	-	-	-	-	71,735
2318 STAFF NEGOTIATIONS SVCS	303,043	85,872	16,576	-	-	500	-	405,991
2321 SUPERINTENDENT	490,474	143,903	45,065	3,600	82,452	37,048	63,000	865,542
2322 COMMUNITY RELATIONS	-	-	35,000	-	-	-	-	35,000
2323 GRANT PROCUREMENT/LOBBYING	107,693	30,794	-	-	1,000	1,500	-	140,987
2400 SCHOOL ADMIN SUPPORT SVC	842,185	133,022	129,200	-	-	103,435	-	1,207,842
2410 PRINCIPAL'S OFFICE	19,464,565	6,342,890	-	-	152,010	244,116	14,893	26,218,474
2500 BUSINESS SUPPORT SERVICES	20,000	290	-	-	-	-	-	20,290
2511 ADMIN BUSINESS SERVICES	-	-	38,176	-	14,200	5,500	14,900	72,776
2513 BUDGETING SERVICES	721,204	225,305	14,700	-	8,850	43,900	2,000	1,015,959
2515 PAYROLL SERVICES	433,032	136,665	-	-	3,000	-	-	572,697
2516 FINANCIAL ACCOUNTING SERVICES	776,165	247,284	400,643	6,100	22,300	10,400	10,100	1,472,992
2520 PURCHASING SERVICES	485,778	149,021	-	750	17,400	8,900	1,100	662,949
2530 WAREHOUSING/DISTRIBUTING	624,672	210,680	5,000	6,400	5,200	4,600	40,500	897,052
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	16,157	-	16,157
2540 PRINT/PUBLISH/DUPLICATE	179,846	61,891	5,000	98,000	-	55,000	(361,073)	38,664
2600 MAINTENANCE & OPERATIONS	10,889,806	4,033,130	58,854	1,952,270	24,100	5,950,662	(22,990,483)	(81,661)
2610 ADMIN MAINTENANCE & OPS	1,118,069	341,581	5,000	-	2,650	46,380	950	1,514,630
2620 ENVIRONMENTAL SERVICES	157,875	51,047	29,375	6,000	8,450	3,114	5,165	261,026
2622 BUILDINGS	-	-	-	-	-	189,250	-	189,250
2623 TRADES	-	-	-	-	-	189,250	-	189,250
2624 HVAC	-	-	-	-	-	189,250	-	189,250
2631 GROUNDS	-	-	-	5,663	-	189,250	-	194,913
2660 SECURITY SERVICES	2,667,661	944,466	12,341	18,150	8,380	35,600	11,814	3,698,412
2690 OTHER OPERATIONS	374,186	150,888	3,000	55,880	2,000	7,750	(205,909)	387,795
2800 CENTRAL SUPPORT SERVICES	5,000	72	164,000	-	20,000	595,288	-	784,360
2801 CENTRAL SUPPORT SERVICES	715,105	202,352	-	-	-	-	-	917,457
2811 PLANNING SERVICES	415,847	125,431	-	-	-	-	-	541,278
2814 RESEARCH/EVALUATION SERVICES	157,285	46,885	-	-	-	-	-	204,170
2820 COMMUNICATION SERVICES	370,496	122,468	130,000	-	11,050	19,691	1,340	655,045
2830 HUMAN RESOURCES	1,525,957	471,762	158,772	3,500	13,443	41,187	11,400	2,226,021
2832 RECRUITMENT/PLACEMENT SERVICES	151,786	49,739	55,000	-	17,780	35,300	-	309,605
2834 INSVC TRAINING NON-CERT	-	-	14,000	-	1,604	-	-	15,604
2835 EMPLOYEE INSURANCE SERVICES	-	-	30,000	-	350	450	50	30,850
2840 INFORMATION SYSTEMS SERVICES	-	-	-	-	-	150,000	(3,452,749)	(3,302,749)
2841 SUPERVISING INFO SYS SERVICES	396,376	124,232	112,186	3,000	34,850	31,443	14,550	716,637
2842 SYSTEM ANALYSIS SERVICES	338,228	101,514	121,000	-	6,600	2,400	800	570,542
2843 PROGRAMMING SERVICES	1,526,875	463,227	38,858	-	24,250	2,853,590	2,100	4,908,900
2844 OPERATIONS SERVICES	471,535	149,968	39,250	-	425,275	580,166	6,000	1,672,194
2849 OTHER INFORMATION SERVICES	1,341,785	446,875	55,000	-	33,000	2,300	1,200	1,880,160
2850 RISK MANAGEMENT SERVICES	-	-	-	-	125,000	-	-	125,000
2890 OTHER SUPPORT SERVICES CENTRAL	127,998	36,396	8,000	-	3,300	3,731	2,400	181,825
8916 JITSUYGO HIGH SCH PROGRAM	1,080	239	-	-	12,346	800	400	14,865
PROJECT TOTAL	186,688,104	57,694,461	4,063,594	2,740,093	1,452,256	27,307,799	(26,501,697)	\$ 253,444,610



General Operating Fund (continued)

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	2021-22 REVISED BUDGET
0017 ELEMENTARY ENGLISH LANGUAGE DEVELOPMENT								
0010 GEN ELEMENTARY ED	2,356,234	738,839	-	-	-	-	-	\$ 3,095,073
PROJECT TOTAL	2,356,234	738,839	-	-	-	-	-	\$ 3,095,073
0021 CHOICE								
0020 GEN MIDDLE EDUCATION	4,633	1,021	-	-	-	500	-	\$ 6,154
PROJECT TOTAL	4,633	1,021	-	-	-	500	-	\$ 6,154
0027 MIDDLE LEVEL ENGLISH LANGUAGE DE								
0020 GEN MIDDLE EDUCATION	497,670	156,039	-	-	-	-	-	\$ 653,709
PROJECT TOTAL	497,670	156,039	-	-	-	-	-	\$ 653,709
0031 DROPOUT PREVENTION								
0020 GEN MIDDLE EDUCATION	17,328	3,816	12,705	-	-	-	-	\$ 33,849
0030 GEN HIGH SCHOOL EDUCATION	786,231	245,102	228,725	-	-	15,500	-	1,275,558
2112 ATTENDANCE SERVICES	454,656	154,236	-	-	-	-	-	608,892
2113 SOCIAL WORK SERVICES	209,013	86,180	-	-	-	-	-	295,193
PROJECT TOTAL	1,467,228	489,334	241,430	-	-	15,500	-	\$ 2,213,492
0032 PASSAGES								
0030 GEN HIGH SCHOOL ED	217,657	68,372	-	-	-	-	-	\$ 286,029
PROJECT TOTAL	217,657	68,372	-	-	-	-	-	\$ 286,029
0034 CONNECTIONS								
0030 GEN HIGH SCHOOL ED	219,045	68,680	-	-	-	1,905	-	\$ 289,630
PROJECT TOTAL	219,045	68,680	-	-	-	1,905	-	\$ 289,630
0035 MULTI-CULTURAL								
0030 GEN HIGH SCHOOL ED	140,184	43,952	-	-	-	-	-	\$ 184,136
PROJECT TOTAL	140,184	43,952	-	-	-	-	-	\$ 184,136
0036 SECONDARY LEVEL ENGLISH LANGUAG								
0030 GEN HIGH SCHOOL ED	324,185	101,645	-	-	-	-	-	\$ 425,830
PROJECT TOTAL	324,185	101,645	-	-	-	-	-	\$ 425,830
0038 HIGH SCHOOL OPTIONS								
0030 GEN HIGH SCHOOL EDUCATION	5,000	1,102	20,000	-	4,897	-	-	\$ 30,999
PROJECT TOTAL	5,000	1,102	20,000	-	4,897	-	-	\$ 30,999
0039 ADVANCED PLACEMENT								
0020 GEN MIDDLE EDUCATION	52,570	16,483	-	-	-	-	-	\$ 69,053
0030 GEN HIGH SCHOOL EDUCATION	52,570	16,483	-	-	-	-	-	69,053
PROJECT TOTAL	105,140	32,966	-	-	-	-	-	\$ 138,106
0040 AVID								
0020 GEN MIDDLE EDUCATION	31,540	9,728	16,800	-	8,000	3,263	17,000	\$ 86,331
0030 GEN HIGH SCHOOL EDUCATION	66,099	19,461	-	-	-	-	-	85,560
2213 STAFF DEVELOPMENT	-	-	-	-	22,000	-	-	22,000
PROJECT TOTAL	97,639	29,189	16,800	-	30,000	3,263	17,000	\$ 193,891
0066 INTERDISCIPLINARY ED								
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	500	-	\$ 500
PROJECT TOTAL	-	-	-	-	-	500	-	\$ 500

General Operating Fund (continued)

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	2021-22 REVISED BUDGET
0067 INTERDISCIPLINARY ED								
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	500	-	\$ 500
PROJECT TOTAL	-	-	-	-	-	500	-	\$ 500
0068 INTERDISCIPLINARY ED								
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	500	-	\$ 500
PROJECT TOTAL	-	-	-	-	-	500	-	\$ 500
0071 TALENTED & GIFTED (SRA)								
0070 TALENTED AND GIFTED	-	-	300	-	200	10,340	-	\$ 10,840
0550 SPEECH	-	-	-	-	-	1,255	-	1,255
PROJECT TOTAL	-	-	300	-	200	11,595	-	\$ 12,095
0072 TALENTED AND GIFTED								
0070 TALENTED AND GIFTED	340,098	163,057	-	-	-	202	-	\$ 503,357
1090 OTHER INDUST ARTS/TECH	91,884	28,402	20,000	-	-	-	-	140,286
PROJECT TOTAL	431,982	191,459	20,000	-	-	202	-	\$ 643,643
0073 TAG - DISTRICT PROGRAMS								
0070 TALENTED AND GIFTED	340,000	103,490	-	-	218,000	-	-	\$ 661,490
2200 SUPPORT SERVICES - INSTRUCTIONAL	3,000	662	-	-	-	-	-	3,662
PROJECT TOTAL	343,000	104,152	-	-	218,000	-	-	\$ 665,152
0089 SUMMER ONLINE								
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	60,000	-	-	\$ 60,000
0060 GEN INTGRD ED	181,000	39,911	-	-	-	-	-	220,911
2190 INSTRUCTIONAL SUPPORT SERVICES	23,933	7,308	-	-	-	-	-	31,241
2410 PRINCIPAL'S OFFICE	6,848	2,322	-	-	-	150	550	9,870
PROJECT TOTAL	211,781	49,541	-	-	60,000	150	550	\$ 322,022
0094 STUDENT ACHIEVEMENT								
0090 OTHER GEN EDUCATION	-	-	-	-	-	8,500	-	\$ 8,500
2219 COUNSELING SERVICES	13,782	3,038	-	-	19,340	31,307	-	67,467
PROJECT TOTAL	13,782	3,038	-	-	19,340	59,757	-	\$ 95,917
0137 FAMILY ADVOCATE PROGRAM								
2113 SOCIAL WORK SERVICES	146,521	59,156	-	-	-	-	-	\$ 205,677
PROJECT TOTAL	146,521	59,156	-	-	-	-	-	\$ 205,677
0660 ENGLISH AS 2ND LANGUAGE								
0010 GEN ELEMENTARY ED	3,263,761	1,023,317	-	-	-	75	-	\$ 4,287,153
0020 GEN MIDDLE EDUCATION	1,052,119	329,851	-	-	-	1,241	-	1,383,211
0030 GEN HIGH SCHOOL EDUCATION	919,705	288,392	-	-	-	3,412	-	1,211,509
0090 OTHER GEN EDUCATION	426,626	102,873	-	-	-	-	-	529,499
2214 EVALUATION INSTRUCT SVCS	32,893	11,312	-	-	-	-	-	44,205
PROJECT TOTAL	5,669,097	1,747,565	-	-	-	4,728	-	\$ 7,421,390
2001 IB PROGRAM								
0010 GEN ELEMENTARY ED	35,326	11,050	3,000	-	23,500	1,000	13,600	\$ 87,476
0030 GEN HIGH SCHOOL EDUCATION	166,169	49,664	-	-	6,000	6,000	20,000	247,833
2212 CURRICULUM DEVELOPMENT	-	-	700	-	-	-	-	700
PROJECT TOTAL	201,495	60,714	3,700	-	29,500	7,000	33,600	\$ 336,009
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	139,755	46,968	67,135	-	-	3,871	-	\$ 257,729
PROJECT TOTAL	139,755	46,968	67,135	-	-	3,871	-	\$ 257,729



General Operating Fund (continued)

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	2021-22 REVISED BUDGET
2191 ADA/504 SERVICES								
2100 SUPPORT SERVICES-STUDENT	100,554	30,307	27,810	-	-	-	5,000	\$ 163,671
PROJECT TOTAL	100,554	30,307	27,810	-	-	-	5,000	\$ 163,671
2205 INDUCTION								
2200 INSTRUCTIONAL STAFF SPPRT	(49,180)	(10,845)	-	-	-	-	-	\$ (60,025)
PROJECT TOTAL	(49,180)	(10,845)	-	-	-	-	-	\$ (60,025)
2215 CULTURAL DIVERSITY								
2200 INSTRUCTIONAL STAFF SPPRT	82,557	27,547	58,627	-	2,500	8,400	1,500	\$ 181,131
PROJECT TOTAL	82,557	27,547	58,627	-	2,500	8,400	1,500	\$ 181,131
2216 FIRST AID TRAINING								
2200 INSTRUCTIONAL STAFF SPPRT	-	-	-	-	-	2,500	8,000	\$ 10,500
PROJECT TOTAL	-	-	-	-	-	2,500	8,000	\$ 10,500
2218 CURRICULUM DEVELOPMENT COUNCIL								
2212 CURRICULUM DEVELOPMENT	2,925	1,360	-	-	-	-	-	\$ 4,285
PROJECT TOTAL	2,925	1,360	-	-	-	-	-	\$ 4,285
2236 SUPERVISION-LIT/LANG								
2200 INSTRUCTIONAL STAFF SPPRT	397,176	117,323	-	-	1,811	(1,811)	-	\$ 514,499
2212 CURRICULUM DEVELOPMENT	-	-	-	100	5,000	26,360	-	\$ 31,460
PROJECT TOTAL	397,176	117,323	-	100	6,811	24,549	-	\$ 545,959
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	-	-	-	207,217	-	-	-	\$ 207,217
PROJECT TOTAL	-	-	-	207,217	-	-	-	\$ 207,217
2623 RECYCLING SERVICES								
2620 ENVIRONMENTAL SERVICES	-	-	-	139,590	-	-	-	\$ 139,590
PROJECT TOTAL	-	-	-	139,590	-	-	-	\$ 139,590
2834 SUBSTITUTE OFFICE								
2830 HUMAN RESOURCES	72,001	23,960	-	-	-	-	-	\$ 95,961
PROJECT TOTAL	72,001	23,960	-	-	-	-	-	\$ 95,961
3120 CAREER AND TECHNICAL EDUCATION								
0030 GEN HIGH SCHOOL EDUCATION	1,558,752	487,182	-	35,936	-	146,576	-	\$ 2,228,446
0035 EARLY CHILDHOOD	-	-	-	-	-	3,435	-	\$ 3,435
0300 BUSINESS EDUCATION	-	-	-	-	-	8,253	186	\$ 8,439
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	-	-	-	-	-	4,589	-	\$ 4,589
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,076	1,120	\$ 9,196
0930 OCCUP PREP	-	-	-	-	-	9,160	-	\$ 9,160

General Operating Fund (continued)

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	2021-22 REVISED BUDGET
3120 CAREER AND TECHNICAL ED(continued)								
0936 COSMETOLOGY	-	-	-	-	-	5,705	250	\$ 5,955
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	4,325	500	5,725
1000 INDUST ARTS/TECHNOLOGY	-	-	-	-	-	2,649	-	2,649
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	-	-	-	-	-	1,497	-	1,497
1930 HIGH SPONSOR STUDENT ACT	64,101	14,134	-	-	-	-	-	78,235
2122 COUNSELING SERVICES	102,785	30,841	-	-	-	6	194	133,826
2232 ADMIN CAREER AND TECHNICAL EDU	130,841	38,227	-	-	-	-	-	169,068
2410 PRINCIPAL'S OFFICE	246,460	77,121	-	-	-	3,474	526	327,581
PROJECT TOTAL	2,102,939	647,505	2,000	35,936	2,966	424,050	3,875	\$ 3,219,271
3130 STATE ECEA SPECIAL ED								
0092 ESY EXTENDED SCHOOL YEAR	120,652	26,603	4,325	-	800	4,045	-	\$ 156,425
0093 HOMEBOUND/HOSPITAL	23,879	5,265	-	-	-	-	-	29,144
1700 SPECIAL EDUCATION	8,021,616	2,641,304	12,844	10,485	634,883	508,747	32,994	11,862,873
1710 PHYS DISABILITY	1,530,962	487,075	-	-	-	5,000	-	2,023,037
1720 VISUAL DISABILITY	164,258	52,505	-	-	-	2,000	-	218,763
1730 HEARING DISABILITY	476,169	158,740	-	-	-	456	-	635,365
1740 S.L.I.C.	-	-	-	-	-	1,155	-	1,155
1750 SIED SPED SPECIAL ED	2,232,412	818,907	-	2,100	-	28,500	-	3,081,919
1760 COMMUNICATIVE DISABILITY	28,833	6,359	-	-	4,000	6,300	-	45,492
1770 SPEECH/LANGUAGE DISABILITY	4,505,734	1,394,842	-	-	-	5,000	-	5,905,576
1780 MULTIPLE DISABILITIES	4,200,586	1,610,884	-	-	-	7,250	-	5,818,720
1790 OTHER DISABILITIES	-	-	-	-	-	799	-	799
1791 PRESCH DISABILITY CHILD	1,562,596	588,932	-	-	-	-	-	2,151,528
1799 OTHER SPED	3,840,430	1,510,379	-	-	-	3,000	-	5,353,809
2113 SOCIAL WORK SERVICES	1,197,910	354,693	-	-	-	2,500	-	1,555,103
2123 COUNSELING SERVICES	895,182	269,105	-	-	-	-	-	1,164,287
2140 PSYCHOLOGICAL SERVICES	2,147,849	649,268	-	-	-	2,500	-	2,799,617
2149 OTHER PSYCHOLOGICAL SERVICES	421,194	133,390	-	-	-	-	-	554,584
2153 AUDIOLOGY SERVICES	122,898	35,308	-	-	-	10,000	-	168,206
2213 STAFF DEVELOPMENT	-	-	-	-	20,575	1,460	-	22,035
2231 ADMIN SPED SPECIAL ED	200,853	69,406	-	-	200,000	-	675	470,934
PROJECT TOTAL	31,694,013	10,812,965	17,169	12,585	860,258	588,712	33,669	\$ 44,019,371
3150 STATE TALENTED & GIFTED								
0070 TALENTED AND GIFTED	1,295	287	-	-	-	-	-	\$ 1,582
1900 STUDENT ACTIVITES	6,022	1,328	2,560	525	5,500	1,004	-	16,939
2237 ADMIN TAG PROGRAMS	202,164	64,816	-	-	11,750	45,173	-	323,903
PROJECT TOTAL	209,481	66,431	2,560	525	17,250	58,897	-	\$ 355,144
3259 READ ACT								
0090 OTHER GEN ED	-	-	94,319	-	-	-	-	\$ 94,319
2200 INSTRUCTIONAL STAFF SUPPORT	-	-	154,826	-	-	-	-	154,826
PROJECT TOTAL	-	-	249,145	-	-	-	-	\$ 249,145
4355 ERP IMPLEMENTATION								
2840 INFORMATION SYSTEMS SERVICES	-	-	-	-	-	-	(2,039,347)	\$ (2,039,347)
2843 PROGRAMMING SERVICES	-	-	-	2,420,721	-	-	-	2,420,721
PROJECT TOTAL	-	-	-	2,420,721	-	-	(2,039,347)	\$ 381,374
9003 MEDICAID								
1790 OTHER HLTH SVCS-MEDICAID	52,267	16,417	-	-	-	-	-	\$ 68,684
2139 OTHER HLTH SVCS-MEDICAID	1,018,854	339,813	154,250	3,000	19,500	15,500	74,899	\$ 1,625,816
2213 STAFF DEVELOPMENT	-	-	5,000	-	-	-	500	5,500
PROJECT TOTAL	1,071,121	356,230	159,250	3,000	19,500	15,500	75,399	\$ 1,700,000
GRAND TOTAL	234,963,719	73,760,976	5,165,020	5,582,367	2,723,478	28,540,378	(28,362,451)	322,373,487



General Operating Fund (continued)

Authorized Positions

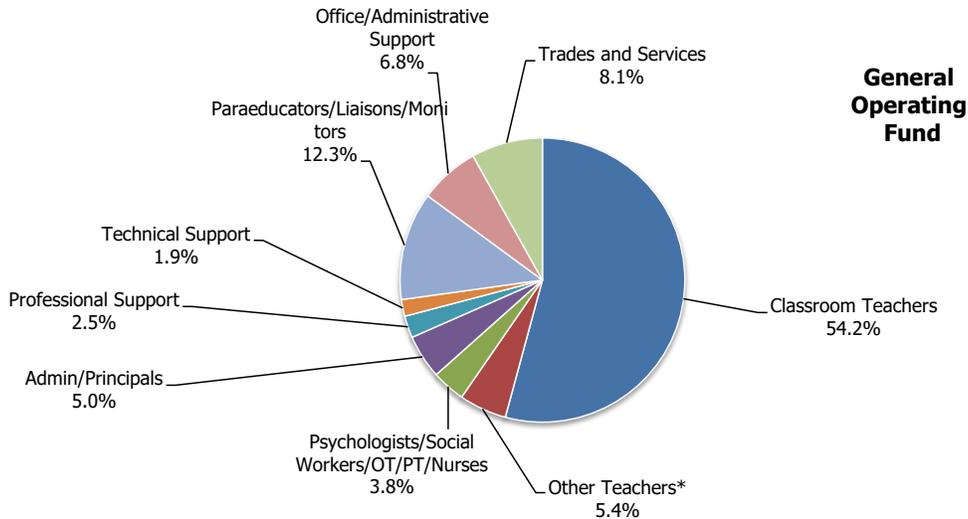
	2017-18	2018-19	2019-20	2020-21	2021-22
Classroom Teachers	1,562.433	1,551.326	1,579.970	1,550.861	1,481.630
Other Teachers*	135.589	152.600	157.650	153.551	159.100
Psychologists/Social Workers/OT/PT/Nurses	106.093	106.873	107.672	109.178	122.117
Admin/Principals	135.582	135.342	138.792	142.292	141.992
Professional Support	58.255	64.713	66.113	71.113	91.912
Technical Support	49.613	50.637	52.637	53.637	56.627
Paraeducators/Liaisons/Monitors	306.443	314.455	345.797	350.750	366.679
Office/Administrative Support	192.347	199.280	198.474	194.775	182.620
Trades and Services	233.575	232.075	232.075	230.725	239.750
TOTAL FTE:	2,779.930	2,807.301	2,879.180	2,856.882	2,842.427

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

	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Audited
TOTAL STUDENT FUNDED FTE	29,822.0	29,765.9	30,302.4	30,410.2	29,439.6
STUDENT FTE (Less Charters)	27,566.9	27,471.7	27,950.9	28,081.2	27,111.6
CHARTER STUDENT FTE	2,255.1	2,294.2	2,351.5	2,342.0	2,328.0

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.

* Other Teachers- Temporary Assignments, Teacher Librarians & Counselors



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

General Operating Fund (continued)

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	2021-22 REVISED BUDGET
ELEMENTARY SCHOOLS									
101 CURR DEPT - ELEM LEVEL	6.821	597,368	187,329	-	-	-	-	-	\$ 784,697
119 BEAR CREEK ELEMENTARY	31.123	2,275,710	754,277	-	44,494	-	70,029	1,750	3,146,260
120 BIRCH ELEMENTARY	32.760	2,355,509	785,678	-	18,687	338	80,044	1,275	3,241,531
124 COLUMBINE ELEMENTARY	43.589	3,355,377	1,095,423	1,500	58,937	1,200	118,540	3,000	4,633,887
127 CREST VIEW ELEMENTARY	42.932	3,385,490	1,097,685	-	49,198	-	103,724	-	4,636,097
130 DOUGLASS ELEMENTARY	32.332	2,372,604	786,658	-	53,073	-	80,069	-	3,292,404
131 SANCHEZ ELEMENTARY	38.960	2,987,528	976,887	-	33,361	1,640	79,640	1,400	4,080,456
132 EISENHOWER ELEMENTARY	35.553	2,577,801	857,818	-	38,201	390	91,699	2,400	3,568,309
134 EMERALD ELEMENTARY	37.201	2,810,499	922,075	-	20,538	-	106,386	3,152	3,862,650
136 FLATIRONS ELEMENTARY	18.822	1,379,340	457,929	-	18,161	50	57,137	66	1,912,683
138 FOOTHILL ELEMENTARY	41.072	2,964,728	987,070	-	46,153	1,550	84,602	1,800	4,085,903
141 GOLD HILL ELEMENTARY	3.668	264,990	88,262	-	3,832	-	11,872	33	368,989
144 HEATHERWOOD ELEMENTARY	27.316	1,959,909	654,522	-	40,407	-	78,277	978	2,734,093
147 JAMESTOWN ELEMENTARY	3.268	249,497	81,599	-	1,273	-	13,678	-	346,047
150 KOHL ELEMENTARY	33.186	2,389,730	797,430	-	22,013	300	70,101	1,900	3,281,474
153 LAFAYETTE ELEMENTARY	42.420	3,212,170	1,053,291	-	26,646	-	69,080	700	4,361,887
154 RYAN ELEMENTARY	45.381	3,370,298	1,113,881	-	26,198	1,232	78,980	900	4,591,489
156 FRESIDE ELEMENTARY	40.848	3,003,746	993,797	-	58,104	200	85,215	1,500	4,142,562
157 LOUISVILLE ELEMENTARY	40.290	3,010,058	991,031	-	28,264	750	69,242	2,496	4,101,841
158 COAL CREEK ELEMENTARY	33.265	2,436,006	805,439	-	40,050	-	59,179	-	3,338,674
161 BCSSIS	23.510	1,846,425	599,003	551	18,563	50	46,615	150	2,511,357
164 CREKSIDDE ELEMENTARY	36.848	2,630,338	879,394	-	50,015	200	75,792	400	3,636,139
166 MESA ELEMENTARY	27.371	1,989,609	661,430	-	32,721	-	57,502	-	2,741,262
169 NEDERLAND ELEMENTARY	26.141	1,860,850	622,444	-	19,437	350	83,570	200	2,586,901
173 MAPLETON ELEMENTARY	3.306	169,186	63,962	-	9,036	-	23,969	-	266,153
180 PIONEER ELEMENTARY	45.773	3,527,288	1,150,588	1,050	35,294	800	124,899	3,504	4,843,203
185 SUPERIOR ELEMENTARY	39.147	2,916,494	961,157	120	31,380	40	103,681	-	4,012,872
190 UNIVERSITY HILL ELEM	43.486	3,425,296	1,110,079	1,269	44,759	226	140,519	426	4,722,574
192 HIGH PEAKS ELEMENTARY	22.181	1,753,722	567,497	-	17,204	25	47,235	870	2,386,553
193 COMMUNITY MONTESSORI	29.783	1,982,279	679,148	-	50,726	350	49,113	469	2,762,085
196 WHITTIER ELEMENTARY	32.083	2,487,412	809,568	-	20,383	200	77,698	150	3,395,411
LEVEL TOTAL	960.436	71,545,257	23,592,331	4,490	957,108	9,891	2,237,997	29,369	\$ 98,376,443
MIDDLE SCHOOLS									
201 CURR DEPT - MIDDLE LEVEL	11.350	996,051	312,152	-	-	-	-	-	\$ 1,308,203
202 RESERVES - MIDDLE LEVEL	0.000	74,000	-	-	-	-	-	-	74,000
225 BROOMFIELD HEIGHTS MIDDLE	48.052	3,604,665	1,186,202	151	43,558	1,201	124,119	5,160	4,965,056
230 MANHATTAN MIDDLE	39.631	3,126,046	1,013,441	-	62,130	2,380	103,549	1,750	4,309,296
240 CASEY MIDDLE	48.972	3,899,151	1,257,056	-	39,643	1,896	128,235	5,802	5,331,783
250 CENTENNIAL MIDDLE	45.762	3,725,174	1,194,180	-	68,148	464	148,925	3,594	5,140,485
252 ANGEVINE MIDDLE	58.709	4,673,119	1,510,080	-	58,334	1,000	185,212	4,000	6,431,745
254 LOUISVILLE MIDDLE	48.994	3,914,794	1,262,155	-	53,155	1,000	143,927	-	5,375,031
260 PLATT MIDDLE	40.381	3,089,753	1,010,668	300	37,965	400	131,525	600	4,271,211
270 SOUTHERN HILLS MIDDLE	42.898	3,349,977	1,088,666	116	70,862	201	143,921	2,393	4,656,136
LEVEL TOTAL	384.749	30,452,730	9,834,600	567	433,795	8,542	1,109,413	23,299	\$ 41,862,946
SENIOR HIGH SCHOOLS									
301 CURR DEPT - SENIOR LEVEL	8.650	756,572	237,340	-	-	-	-	-	\$ 993,912
302 RESERVES - SENIOR LEVEL	0.000	1,080	239	-	-	218,000	-	-	219,319
310 BOULDER HIGH	147.285	11,730,743	3,789,576	-	114,490	2,000	409,704	35,000	16,081,513
315 BROOMFIELD HIGH	111.364	8,852,047	2,859,460	-	86,956	4,526	317,059	34,683	12,154,731
320 CENTAURUS HIGH	117.119	9,225,000	2,988,317	-	87,886	5,751	374,424	15,330	12,696,708
330 FAIRVIEW HIGH	135.843	10,501,180	3,420,930	-	120,313	3,000	473,945	9,674	14,529,042
340 ARAPAHOE RIDGE HIGH	17.450	1,514,109	477,924	1,700	17,478	500	256,051	1,100	2,268,862
350 NEW VISTA HIGH	26.455	2,267,358	717,054	3,755	32,661	1,650	92,082	4,777	3,119,337
360 MONARCH HIGH	110.331	8,626,988	2,800,732	1,241	37,599	372	355,918	25,109	11,847,959
LEVEL TOTAL	674.497	53,475,077	17,291,572	6,696	497,383	235,799	2,279,183	125,673	\$ 73,911,383
CAREER/TECHNICAL SCHOOLS									
461 BOULDER UNIVERSAL	28.430	2,207,241	721,144	-	-	32,000	8,625	2,300	2,971,310
490 TECHNICAL ED CENTER	22.300	1,802,046	578,493	2,000	35,936	2,966	71,665	2,569	2,495,675
LEVEL TOTAL	50.730	4,009,287	1,299,637	2,000	35,936	34,966	80,290	4,869	\$ 5,466,985
COMBINATION SCHOOLS									
502 MONARCH K-8	64.613	4,846,811	1,594,381	-	84,935	360	183,460	100	\$ 6,710,047
503 NEDERLAND MIDDLE/SENIOR	34.199	2,576,984	847,135	-	41,466	3,977	108,778	1,330	3,579,670
505 ASPEN CREEK K-8	66.178	4,953,404	1,632,808	-	46,696	100	174,558	2,700	6,810,266
506 ELDORADO K-8	54.179	4,288,350	1,391,439	-	50,977	1,000	170,669	600	5,903,035
509 MEADOWLARK K-8	56.134	4,239,453	1,392,990	-	97,810	1,270	89,506	850	5,821,879
590 SUMMER SCHOOL	0.500	64,000	19,420	-	-	-	-	-	83,420
595 ALTERNATIVE LEARNING OPTIONS	1.600	374,980	95,677	-	-	-	500	1,550	551,828
LEVEL TOTAL	277.403	21,343,982	6,973,850	-	321,884	85,828	727,471	7,130	\$ 29,460,145
CHARTER SCHOOLS									
925 SUMMIT CHARTER	1.750	87,881	33,463	-	13,564	-	56,582	-	\$ 191,490
932 BOULDER PREP CHARTER	1.000	82,315	26,294	-	-	-	-	-	108,609
952 HORIZONS K-8 CHARTER	2.000	162,777	52,179	-	19,783	-	40,436	-	275,175
954 JUSTICE HIGH CHARTER	1.500	98,746	33,950	-	2,409	-	12,651	-	147,756
LEVEL TOTAL	6.250	431,719	145,886	-	35,756	-	109,669	-	\$ 723,030



General Operating Fund (continued)

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 EQUIPMENT/ OTHER USES	2021-22 REVISED BUDGET
CENTRALIZED SERVICES									
600 ED CENTER DEPTS									
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	120,000	-	-	\$ 120,000
						120,000			120,000
602 SUPERINTENDENT'S OFFICE									
0090 OTHER GEN EDUCATION	0.000	3,800	838	-	-	-	-	-	\$ 4,638
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	47,500	-	-	-	-	47,500
2321 SUPERINTENDENT	2.800	449,763	130,856	45,065	3,600	82,452	22,048	63,000	796,784
2322 COMMUNITY RELATIONS	0.000	-	-	35,000	-	-	-	-	35,000
LOCATION TOTAL	2.800	453,563	131,694	127,565	3,600	82,452	22,048	63,000	\$ 883,922
604 LEGAL COUNSEL OFFICE									
2100 SUPPORT SERVICES-STUDENTS	1.000	100,554	30,307	27,810	-	-	-	5,000	\$ 163,671
2304 ADMIN GEN SUPPORT SVCS	0.800	158,419	43,717	-	-	-	-	-	202,136
2315 LEGAL SERVICES	2.000	182,368	57,084	54,977	-	2,500	3,650	500	301,079
LOCATION TOTAL	3.800	441,341	131,108	82,787	-	2,500	3,650	5,500	\$ 666,886
605 CURRICULUM, ASSESSMENT & INSTRUCTION									
0090 GEN ED	0.000	-	-	-	-	-	2,152,500	-	\$ 2,152,500
2200 INSTRUCTIONAL STAFF SPVRT	0.000	-	-	-	-	-	207,515	-	207,515
2210 IMPROVEMENT INSTRUC SVCS	2.200	250,556	75,677	-	-	-	-	-	326,233
2211 ADMIN LEARNING SERVICES	1.000	119,288	34,461	-	-	-	-	-	153,749
2212 CURRICULUM DEVELOPMENT	1.000	84,252	29,081	-	-	-	-	-	113,333
2213 STAFF DEVELOPMENT	0.000	-	-	-	-	-	3,000	-	3,000
2219 LEARNING MATERIALS CENTER	2.000	147,702	48,763	-	-	19,340	31,307	-	247,112
2222 SCHOOL LIBRARY SERVICES	0.800	55,446	18,690	-	-	-	-	-	74,136
2304 GEN ADMIN CABINET	1.000	197,606	53,099	-	-	-	15,000	-	265,705
LOCATION TOTAL	8.000	854,850	259,771	-	-	19,340	2,409,322	-	\$ 3,543,283
606 BUSINESS SERVICES DIVISION									
2501 BUSINESS SUPPORT SERVICES	2.000	284,054	81,423	-	-	-	-	-	\$ 365,477
2511 SUPERVISING BUSINESS SERVICES	0.000	-	-	38,176	-	14,200	5,500	14,900	72,776
LOCATION TOTAL	2.000	284,054	81,423	38,176	-	14,200	5,500	14,900	\$ 438,253
607 STRATEGIC INITIATIVES									
2225 INSTRUCTIONAL TECHNOLOGY	0.000	-	-	-	-	-	40,863	-	\$ 40,863
2304 GEN ADMIN CABINET	1.000	192,247	51,910	-	-	-	20,000	-	264,157
2811 PLANNING SERVICES	4.000	415,847	125,431	-	-	-	-	-	541,278
2843 PROGRAMMING SERVICES	0.500	50,493	15,799	-	-	-	-	-	66,292
LOCATION TOTAL	5.500	658,587	193,140	-	-	-	60,863	-	\$ 912,590
608 PLANNING & ASSESSMENT									
2214 EVALUATION INSTRUC SVCS	5.000	654,955	187,581	28,750	-	4,250	192,250	3,500	\$ 1,071,286
2814 RESEARCH/EVALUATION SVCS	1.500	157,285	46,885	-	-	-	-	-	204,170
LOCATION TOTAL	6.500	812,240	234,466	28,750	-	4,250	192,250	3,500	\$ 1,275,456
609 CAREER AND TECHNICAL ED ADMIN									
0030 GEN HIGH SCHOOL EDUCATION	0.000	10,000	2,205	-	-	-	146,576	-	\$ 158,781
2232 ADMIN CAREER & TECHNICAL ED	1.000	130,841	38,227	-	-	-	-	-	169,068
2490 OTHER SCHOOL ADMIN SUPPORT	1.000	64,085	22,202	-	-	-	-	-	86,287
LOCATION TOTAL	2.000	204,926	62,634	-	-	-	146,576	-	\$ 414,136
610 PRESCHOOL ADMINISTRATION									
0090 GEN ED	0.000	-	-	33,500	-	-	21,500	-	\$ 55,000
2210 IMPROVEMENT INSTRUCTIONAL SERVICES	1.000	109,996	32,898	-	-	-	-	-	142,894
2231 ADMIN SPED SPECIAL EDUC	0.804	82,766	25,204	-	-	-	-	-	107,970
LOCATION TOTAL	1.804	192,762	58,102	33,500	-	-	21,500	-	\$ 305,864
611 SPECIAL EDUCATION									
0092 ESY EXTENDED SCHOOL YEAR	0.000	120,652	26,603	4,325	-	800	4,045	-	\$ 156,425
0093 HOMEBOUND/HOSPITAL	0.000	44,599	9,833	-	-	-	-	-	54,432
1700 SPECIAL EDUCATION	2.925	377,346	108,198	12,844	9,585	634,383	488,939	32,994	1,664,289
1710 PHYS DISABILITY	18.425	1,530,962	487,075	-	-	-	5,000	-	2,023,037
1720 VISUAL DISABILITY	2.000	164,258	52,505	-	-	-	2,000	-	218,763
1730 HEARING DISABILITY	6.625	476,169	158,740	-	-	-	-	-	634,909
1750 SPECIAL ED S.I.E.D	4.938	362,577	120,047	-	2,100	-	27,900	-	512,624
1760 COMMUNICATIVE DISABILITY	0.000	28,833	6,359	-	-	4,000	6,000	-	45,192
1770 SPEECH/LANGUAGE DISABILITY	49.412	4,505,734	1,394,842	-	-	-	5,000	-	5,905,576
1780 MULTIPLE DISABILITIES	18.950	1,105,588	396,851	-	-	-	7,000	-	1,509,439
1791 PRESCH DISABILITY CHILD	5.200	231,504	92,865	-	-	-	-	-	324,369
1799 OTHER SPED	0.000	-	-	-	-	-	2,000	-	2,000
2113 SOCIAL WORK SERVICES	11.114	1,197,910	354,693	-	-	-	2,500	-	1,555,103
2123 COUNSELING SERVICES	8.800	895,182	269,105	-	-	-	-	-	1,164,287
2140 PSYCHOLOGICAL SERVICES	21.641	2,147,849	649,268	-	-	-	2,500	-	2,799,617
2149 OTHER PSYCHOLOGICAL SERVICES	5.000	421,194	133,390	-	-	-	-	-	554,584
2153 AUDIOLOGY SERVICES	1.000	122,898	35,308	-	-	-	10,000	-	168,206
2213 STAFF DEVELOPMENT	0.000	-	-	-	-	20,575	1,460	-	22,035
2231 ADMIN SPED SPECIAL EDUC	7.800	858,308	257,838	-	-	-	-	675	1,116,821
LOCATION TOTAL	163.830	14,591,563	4,553,520	17,169	11,685	659,758	564,344	33,669	\$ 20,431,708
612 READING									
2210 IMPROVEMENT INSTRUC SVCS	3.000	330,925	98,692	-	-	-	-	-	\$ 429,617
2213 STAFF DEVELOPMENT	0.000	55,395	12,215	-	-	14,000	233,104	7,861	322,575
LOCATION TOTAL	3.000	386,320	110,907	-	-	14,000	233,104	7,861	\$ 752,192
613 STUDENT SUCCESS									
2100 SUPPORT SERVICES	10.000	829,280	275,659	30,000	-	26,000	1,300	-	\$ 1,162,239
2112 ATTND SVCS-DROPOUT PREVENTION	6.000	454,656	148,836	-	-	-	-	-	603,492
2122 COUNSELING SERVICES	0.000	-	-	7,000	-	16,679	1,700	1,400	26,779
2200 INSTRUCTIONAL STAFF SPVRT	0.000	-	-	-	-	-	1,811	(1,811)	-
2210 IMPROVEMENT INSTRUC SVCS	2.000	196,415	60,804	-	-	-	-	-	257,219
LOCATION TOTAL	18.000	1,480,351	485,299	37,000	-	44,490	1,189	1,400	\$ 2,049,729
614 INSTITUTIONAL EQUITY									
1900 STUDENT ACTIVITIES	0.000	6,022	1,328	2,560	525	5,500	1,004	-	16,939
2200 INSTRUCTIONAL STAFF SPVRT	1.000	82,557	27,547	58,627	-	2,500	7,000	1,500	179,731
2237 ADMIN -TAG PROGRAMS	2.500	202,164	64,816	-	-	11,750	45,173	-	323,903
3300 COMMUNITY SERVICES	0.000	37,480	8,264	-	-	-	-	-	45,744
LOCATION TOTAL	4.500	419,967	130,299	61,187	525	19,750	53,177	1,500	\$ 686,405
616 LANGUAGE, CULTURE & EQUITY									
0090 OTHER GEN EDUCATION	1.080	94,626	29,667	-	-	-	-	-	\$ 124,293
2200 INSTRUCTIONAL STAFF SPVRT	3.500	397,176	117,323	-	-	-	-	-	514,499
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	100	5,000	26,360	-	31,460
2214 EVALUATION INSTRUC SVCS	0.500	32,893	11,312	-	-	-	-	-	44,205
LOCATION TOTAL	5.080	524,695	158,302	-	100	5,000	26,360	-	\$ 714,457
617 ELEMENTARY ED ADMIN									
0010 GEN ELEMENTARY EDUC	(15.008)	(1,273,804)	(403,170)	-	-	-	-	-	\$ (1,676,974)
0090 OTHER GEN EDUCATION	4.736	417,390	130,633	-	-	-	-	-	548,023
LOCATION TOTAL	(7.889)	(604,777)	(197,594)	-	-	-	-	-	\$ (802,371)

General Operating Fund (continued)

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 EQUIPMENT/ OTHER USES	2021-22 REVISED BUDGET
CENTRALIZED SERVICES (continued)									
619 SECONDARY ED ADMIN									
0030 GEN HIGH SCHOOL EDUCATION	(9.796)	(857,555)	(268,989)	-	-	-	-	-	\$ (1,126,544)
2113 SOCIAL WORK SERVICES	0.489	20,138	8,369	-	-	-	-	-	28,507
2222 SCHOOL LIBRARY SVCS	0.077	3,212	1,328	-	-	-	-	-	4,540
2410 ADMIN GEN SUPPORT SVCS	0.400	20,044	7,658	-	-	-	-	-	27,702
LOCATION TOTAL	(9.030)	(837,654)	(258,446)	-	-	-	-	-	\$ (1,096,100)
621 SECONDARY ED ADMIN									
2210 IMPROVEMENT INSTR SVCS	2.000	137,513	46,524	-	-	-	-	-	\$ 184,037
2300 GENERAL ADMIN SUPPORT	1.000	61,207	22,764	-	-	-	-	-	83,971
2304 GENERAL ADMIN-CABINET	1.000	78,559	26,061	-	-	-	-	-	104,620
2400 SCHOOL ADMIN SUPPORT SVCS	1.000	143,495	39,883	-	-	-	15,000	-	198,378
LOCATION TOTAL	5.000	420,774	135,232	-	-	-	15,000	-	\$ 571,006
622 SECONDARY ED ADMIN									
2210 IMPROVEMENT INSTR SVCS	2.000	206,831	62,472	-	-	-	-	-	\$ 269,303
2300 GENERAL ADMIN SUPPORT	0.500	26,765	11,129	-	-	-	-	-	37,894
2304 GENERAL ADMIN-CABINET	0.000	-	600	-	-	-	-	-	600
2400 SCHOOL ADMIN SUPPORT SVCS	1.000	173,439	46,532	-	-	-	15,000	-	234,971
LOCATION TOTAL	3.500	407,035	120,733	-	-	-	15,000	-	\$ 542,768
623 SECONDARY ED ADMIN									
2210 IMPROVEMENT INSTR SVCS	1.000	126,983	36,170	-	-	-	-	-	\$ 163,153
2300 GENERAL ADMIN SUPPORT	0.500	26,765	11,129	-	-	-	-	-	37,894
2304 GENERAL ADMIN-CABINET	1.000	81,691	26,757	-	-	-	480	-	108,928
2400 SCHOOL ADMIN SUPPORT SVCS	1.000	152,165	41,762	-	-	-	15,000	-	208,927
LOCATION TOTAL	3.500	387,604	115,818	-	-	-	15,480	-	\$ 518,902
624 SECONDARY ED ADMIN									
1300 NATURAL SCIENCE	0.000	-	-	-	-	-	47,500	-	\$ 47,500
2210 IMPROVEMENT INSTR SVCS	4.500	422,455	132,195	22,500	-	5,008	28,187	316	601,661
LOCATION TOTAL	4.500	422,455	132,195	22,500	-	5,008	75,687	316	\$ 658,161
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	37,181	11,823	-	-	-	-	-	49,004
2314 ELECTION SERVICES	0.000	-	-	81,100	-	-	-	-	81,100
2317 AUDIT SERVICES	0.000	-	-	71,735	-	-	-	-	71,735
2834 INSVC TRAINING NON-CERT	0.000	-	-	14,000	-	1,604	-	-	15,604
LOCATION TOTAL	0.400	37,181	11,823	174,135	1,200	16,104	3,571	35,134	\$ 279,148
634 ENGLISH LANGUAGE DEVELOPMENT									
0090 OTHER GEN ED	0.060	5,201	1,635	-	-	-	-	-	\$ 6,836
2100 SUPPORT SERVICES STUDENTS	0.000	2,102	463	-	-	1,898	3,000	550	8,013
2210 IMPROVEMENT INSTRUC SVCS	3.000	313,569	94,792	-	-	-	-	-	408,361
2213 STAFF DEVELOPMENT	0.000	11,545	2,547	16,000	-	27,000	4,149	-	61,241
LOCATION TOTAL	3.060	332,417	99,437	16,000	-	28,898	7,149	550	\$ 484,451
635 DISTRICT-WIDE INSTRUCTION									
2100 SUPPORT SERVICES-STUDENTS	3.000	241,623	77,659	160,000	-	-	-	-	479,282
2119 OTHER ATTENDANCE/SOCIAL WORK	0.000	-	-	3,932	-	-	-	-	3,932
2212 CURRICULUM DEVELOPMENT	0.000	-	-	700	-	-	-	-	700
2213 CURRICULUM DEVELOPMENT	0.000	9,875	2,177	-	-	22,000	10,000	-	44,052
2304 GEN ADMIN CABINET	1.000	190,951	51,622	-	-	-	-	-	242,573
2400 SCHOOL ADMIN SUPPORT SRV	0.000	-	-	20,000	-	-	55,200	-	75,200
2410 OTHER PRINCIPALS ACCOUT	0.000	-	-	-	-	43,975	-	-	43,975
8916 JITSUGYO HIGH SCH PROGRAM	0.000	-	-	-	-	12,346	800	400	13,546
LOCATION TOTAL	4.500	506,347	149,618	485,862	-	120,718	148,613	51,000	\$ 1,462,158
640 OPERATIONAL SERVICES									
0090 OTHER GEN EDUCATION	0.000	-	-	3,000	-	-	-	7,000	\$ 10,000
2610 ADMIN MAINTENANCE & OPS	2.662	292,135	87,618	5,000	-	2,650	46,380	950	434,733
2890 OTHER SUPPORT SERVICES - CENTRAL	1.000	127,998	36,396	8,000	-	3,200	3,731	2,400	181,825
LOCATION TOTAL	3.662	420,133	124,014	16,000	-	5,950	50,111	10,350	\$ 626,558
642 MAINTENANCE & OPERATIONS									
2600 MAINTENANCE & OPERATIONS	48.000	3,455,233	1,155,155	35,500	90,500	24,100	39,932	51,360	\$ 4,851,780
2610 ADMIN MAINTENANCE & OPS	8.000	825,934	253,963	-	-	-	-	-	1,079,897
2622 BUILDINGS	0.000	-	-	-	-	-	189,250	-	189,250
2623 TRADES	0.000	-	-	-	-	-	189,250	-	189,250
2624 HVAC	0.000	-	-	-	-	-	189,250	-	189,250
2631 GROUNDS	0.000	-	-	-	5,663	-	189,250	-	194,913
LOCATION TOTAL	56.000	4,281,167	1,409,118	35,500	96,163	24,100	796,932	51,360	\$ 6,694,340
643 ENVIRONMENTAL SERVICES									
2620 ENVIRONMENTAL SERVICES	2.000	157,875	51,047	29,375	367,807	8,450	3,114	5,165	\$ 622,833
2660 SECURITY SERVICES	25.200	2,105,772	687,998	12,341	18,150	8,380	35,600	11,814	2,880,055
2690 OTHER OPERATIONS	8.400	374,186	150,888	3,000	55,880	2,000	7,750	(205,909)	387,795
LOCATION TOTAL	35.600	2,637,833	889,933	44,716	441,837	18,830	46,464	(188,930)	\$ 3,890,683
652 COMMUNITY SCHOOLS									
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	-	-	165,500	-	\$ 165,500
LOCATION TOTAL	0.000	-	-	-	-	-	165,500	-	\$ 165,500
668 COMMUNICATION SERVICES									
2100 CENTRAL SUPPORT SERVICES	2.000	139,755	46,968	67,135	-	-	3,871	-	\$ 257,729
2112 COMMUNICATION SERVICES	0.000	-	5,400	-	-	-	-	-	5,400
2801 CENTRAL SUPPORT SERVICES	1.000	150,891	42,725	-	-	-	-	-	193,616
2820 COMMUNICATION SERVICES	5.000	370,496	122,468	5,000	-	11,050	19,691	1,340	530,045
LOCATION TOTAL	8.000	661,142	217,561	72,135	-	11,050	23,562	1,340	\$ 986,790
670 GRANTS ADMINISTRATION									
2323 GRANT PROCUREMENT	0.750	107,693	30,794	-	-	1,000	1,500	-	\$ 140,987
LOCATION TOTAL	0.750	107,693	30,794	-	-	1,000	1,500	-	\$ 140,987
685 PROFESSIONAL LEARNING									
2114 STUDENT ACCT SYSTEM	7.000	575,960	185,674	22,508	1,220	5,400	8,500	750	\$ 800,012
LOCATION TOTAL	7.000	575,960	185,674	22,508	1,220	5,400	8,500	750	\$ 800,012
686 PROFESSIONAL LEARNING									
2220 HUMAN RESOURCES	1.000	161,547	45,431	5,000	-	25,287	15,152	6,000	\$ 258,417
2830 HUMAN RESOURCES	3.000	329,844	98,377	10,000	-	7,500	24,227	3,800	473,748
LOCATION TOTAL	4.000	491,391	143,808	15,000	-	32,787	39,379	9,800	\$ 732,165
687 HUMAN RESOURCES									
2200 INSTRUCTIONAL STAFF SUPPORT	0.000	(49,180)	(10,845)	-	-	-	-	-	\$ (60,025)
2213 STAFF DEVELOPMENT	0.000	-	210,590	-	-	-	-	-	210,590
2318 STAFF NEGOTIATIONS SVCS	0.000	9,870	2,176	16,576	-	-	500	-	29,122
2835 EMPLOYEE INSURANCE SVCS	0.000	-	-	30,000	-	350	450	50	30,850
2830 HUMAN RESOURCES	13.800	1,268,114	397,345	38,772	3,500	5,943	16,960	7,600	1,738,234
2832 RECRUITMENT/PLACEMENT SVC	2.000	151,786	49,739	55,000	-	17,780	35,300	-	309,605
2801 CENTRAL SUPPORT SERVICES	2.000	292,717	82,193	-	-	-	-	-	374,910
2839 CENTRAL SUPPORT SERVICES	0.000	-	-	57,000	-	-	-	1,550	58,550
LOCATION TOTAL	17.800	1,673,307	731,198	197,348	3,500	149,073	115,910	9,200	\$ 2,879,536



General Operating Fund (continued)

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	2021-22 REVISED BUDGET
CENTRALIZED SERVICES (continued)									
688 BUDGET SERVICES									
2513 BUDGETING SERVICES	8.000	721,204	225,305	14,700	-	8,850	43,900	2,000	\$ 1,015,959
LOCATION TOTAL	8.250	743,430	232,234	14,700	-	8,850	43,900	2,000	\$ 1,045,114
689 INFORMATION TECHNOLOGY									
2220 MEDIA SUPPORT SERVICES	8.000	516,797	178,576	-	-	-	-	-	\$ 695,373
2801 CENTRAL SUPPORT SERVICES	2.000	271,497	77,434	-	-	-	-	-	\$ 348,931
2841 SUPERVISING INFO SYS SERVICES	4.000	396,376	124,232	112,186	3,000	34,850	31,443	14,550	\$ 716,637
2842 SYSTEM ANALYSIS SERVICES	3.000	338,228	101,514	121,000	-	6,600	2,400	800	\$ 570,542
2843 PROGRAMMING SERVICES	14.000	1,476,382	447,428	38,858	-	24,250	2,853,590	2,100	\$ 4,842,608
2844 OPERATIONS SERVICES	5.000	471,535	149,968	39,250	-	425,275	580,166	6,000	\$ 1,672,194
2845 TELECOMMUNICATIONS	0.000	-	-	-	-	-	-	-	\$ -
2849 OTHER INFORMATION SERVICES	17.000	1,341,785	446,875	55,000	-	33,000	2,300	1,200	\$ 1,880,160
LOCATION TOTAL	53.000	4,812,600	1,526,027	366,294	3,000	523,975	3,469,899	24,650	\$ 10,726,445
690 FINANCE & ACCOUNTING									
2139 OTHER HLTH SVCS-MEDICAID	0.000	-	-	-	-	-	-	-	\$ -
2515 PAYROLL SERVICES	5.000	433,032	136,665	-	-	3,000	-	-	\$ 572,697
2516 FINANCIAL ACCOUNTING SVCS	9.225	776,165	247,284	400,643	6,100	22,300	10,400	10,100	\$ 1,472,992
LOCATION TOTAL	14.225	1,209,197	383,949	400,643	6,100	25,300	10,400	10,100	\$ 2,045,689
695 PURCHASING									
2520 PURCHASING SERVICES	5.000	485,778	149,021	-	750	17,400	8,900	1,100	\$ 662,949
LOCATION TOTAL	5.000	485,778	149,021	-	750	17,400	8,900	1,100	\$ 662,949
698 HEALTH SERVICES									
1790 OTHER SERVICES	0.600	52,267	16,417	-	-	-	-	-	\$ 68,684
2134 NURSING SERVICES	11.115	881,202	290,554	14,000	2,500	6,150	5,906	3,100	\$ 1,203,412
2139 OTHER HLTH SVCS-MEDICAID	12.700	996,628	332,884	154,250	3,000	19,500	15,500	74,899	\$ 1,596,661
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	-	2,500	8,000	\$ 10,500
2213 STAFF DEVELOPMENT	0.000	-	-	5,000	-	-	-	500	\$ 5,500
LOCATION TOTAL	24.415	1,930,097	639,855	173,250	5,500	25,650	23,906	86,499	\$ 2,884,757
LEVEL TOTAL	469.799	42,293,596	13,520,732	2,482,725	575,180	2,005,833	8,840,246	236,549	\$ 69,954,861
SERVICE CENTERS									
791 WAREHOUSE									
2530 WAREHOUSING/DISTRIBUTING	0.000	-	-	-	-	-	-	-	\$ -
2535 WAREHOUSE INVENTORY ADJ	9.000	624,672	210,680	5,000	14,000	5,200	4,600	40,500	\$ 904,652
LOCATION TOTAL	9.000	624,672	210,680	5,000	14,000	5,200	20,757	40,500	\$ 920,809
792 PRINT SHOP									
2540 PRINT SHOP DISTRICT	2.750	179,846	61,891	5,000	98,000	-	55,000	(361,073)	\$ 38,664
LOCATION TOTAL	2.750	179,846	61,891	5,000	98,000	-	55,000	(361,073)	\$ 38,664
LEVEL TOTAL	11.750	804,518	272,571	10,000	112,000	5,200	75,757	(320,573)	\$ 959,473
DISTRICT-WIDE COSTS									
808 SCHOOL ALLOCATIONS	0.000	1,277,800	308,215	-	120,000	500	-	-	\$ 1,706,515
809 DISTRICT ALLOCATIONS	2.313	9,107,873	435,846	2,427,216	2,443,256	336,919	12,902,951	(28,469,267)	\$ (815,206)
LEVEL TOTAL	2.313	10,385,673	744,061	2,427,216	2,563,256	337,419	12,902,951	(28,469,267)	\$ 891,309
OTHER OPERATIONAL UNITS									
970 SOMBRERO MARSH BUILDING	0.000	-	-	-	5,916	-	5,266	-	\$ 11,182
971 EDUCATION CENTER BUILDING	4.000	199,363	76,750	-	30,701	-	160,251	500	\$ 467,565
974 UNI HILL PRIMARY BUILDING	0.000	-	-	-	42	-	180	-	\$ 222
975 HALYCON BUILDING	0.500	22,517	8,986	-	13,410	-	11,704	-	\$ 56,617
990 PRIVATE SCHOOLS	0.000	-	-	231,326	-	-	-	-	\$ 231,326
LEVEL TOTAL	4.500	221,880	85,736	231,326	50,069	-	177,401	500	\$ 766,912
GRAND TOTAL	2,842.427	\$ 234,963,719	\$ 73,760,976	\$ 5,165,020	\$ 5,582,367	\$ 2,723,478	\$ 28,540,378	\$ (28,362,451)	\$ 322,373,487

PERA On-Behalf Fund

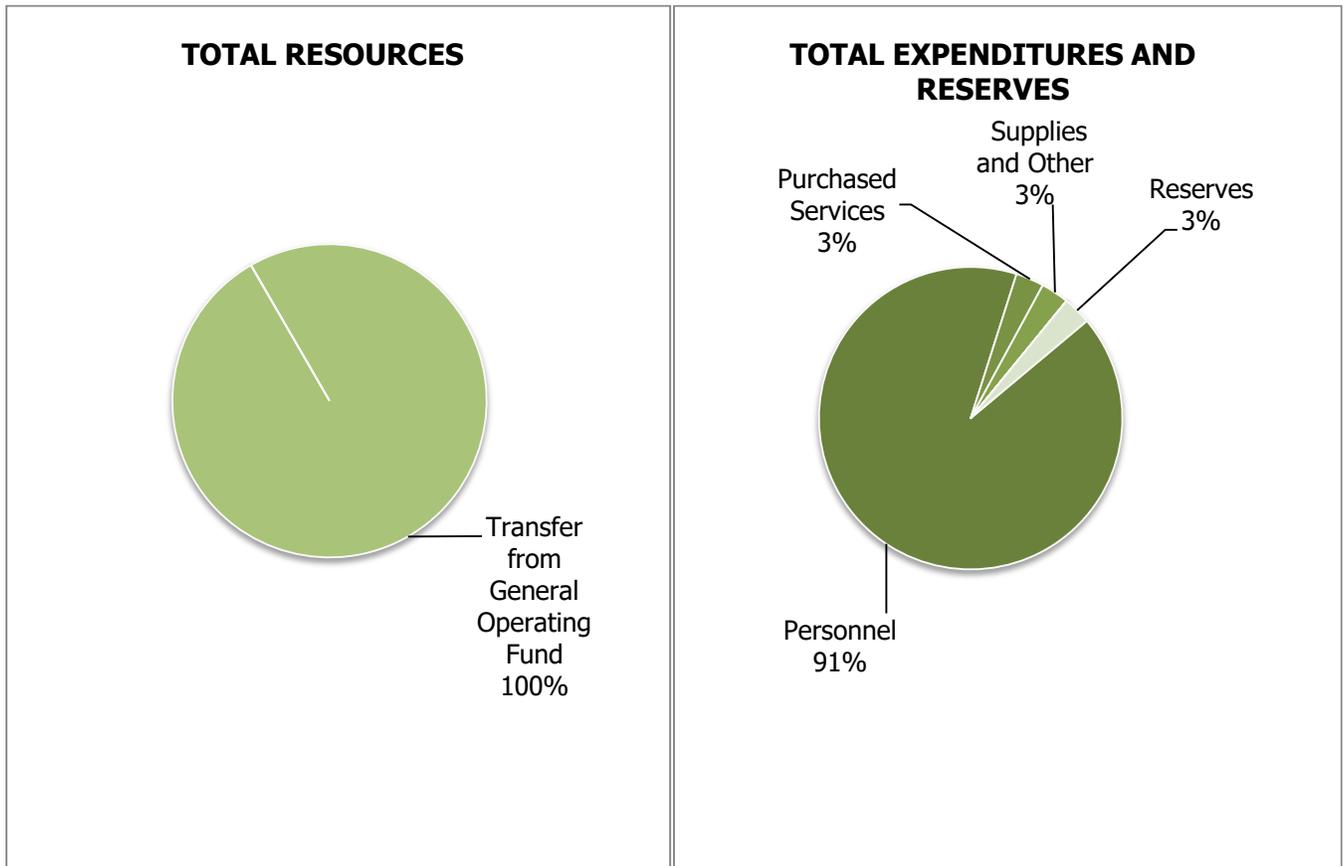
As a component of Senate Bill 18-200 the State is required to make a direct on-behalf payment of \$225.0M to Colorado PERA each year. The payment is allocated based on the proportionate amount of annual payroll to the School Division Trust Fund, State Division Trust Fund, Judicial Division Trust Fund, 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.

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET	PROJECTED BUDGET*		
						2022-23	2023-24	2024-25
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE:								
PERA On-Behalf Payments	\$ -	\$ 6,055,941	\$ 5,929,408	\$ -	\$ 16,000,000	\$ 7,100,000	\$ 7,200,000	\$ 7,300,000
TOTAL REVENUE	\$ -	\$ 6,055,941	\$ 5,929,408	\$ -	\$ 16,000,000	\$ 7,100,000	\$ 7,200,000	\$ 7,300,000
TOTAL RESOURCES	\$ -	\$ 6,055,941	\$ 5,929,408	\$ -	\$ 16,000,000	\$ 7,100,000	\$ 7,200,000	\$ 7,300,000
EXPENDITURES:								
PERA On-Behalf Payments	\$ -	\$ 6,055,941	\$ 5,929,408	\$ -	\$ 16,000,000	\$ 7,100,000	\$ 7,200,000	\$ 7,300,000
TOTAL EXPENDITURES	\$ -	\$ 6,055,941	\$ 5,929,408	\$ -	\$ 16,000,000	\$ 7,100,000	\$ 7,200,000	\$ 7,300,000
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ -	\$ 6,055,941	\$ 5,929,408	\$ -	\$ 16,000,000	\$ 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.

Differentiated School Support Fund

The Differentiated School Support Fund was created in FY22 and is used to track spending of resources allocated to schools as part of the district's Strategic Plan. Through a tiered system of school requirements, supports, and accountability metrics which drive the allocation of resources, the goal is to help close the opportunity and achievement gap in the District. A weighted and differentiated funding model was implemented to distribute resources to schools identified with differentiated levels of Flexible, Targeted, and High support needs. An additional \$5.0M one-time transfer was incorporated into the Revised to provide additional school support.



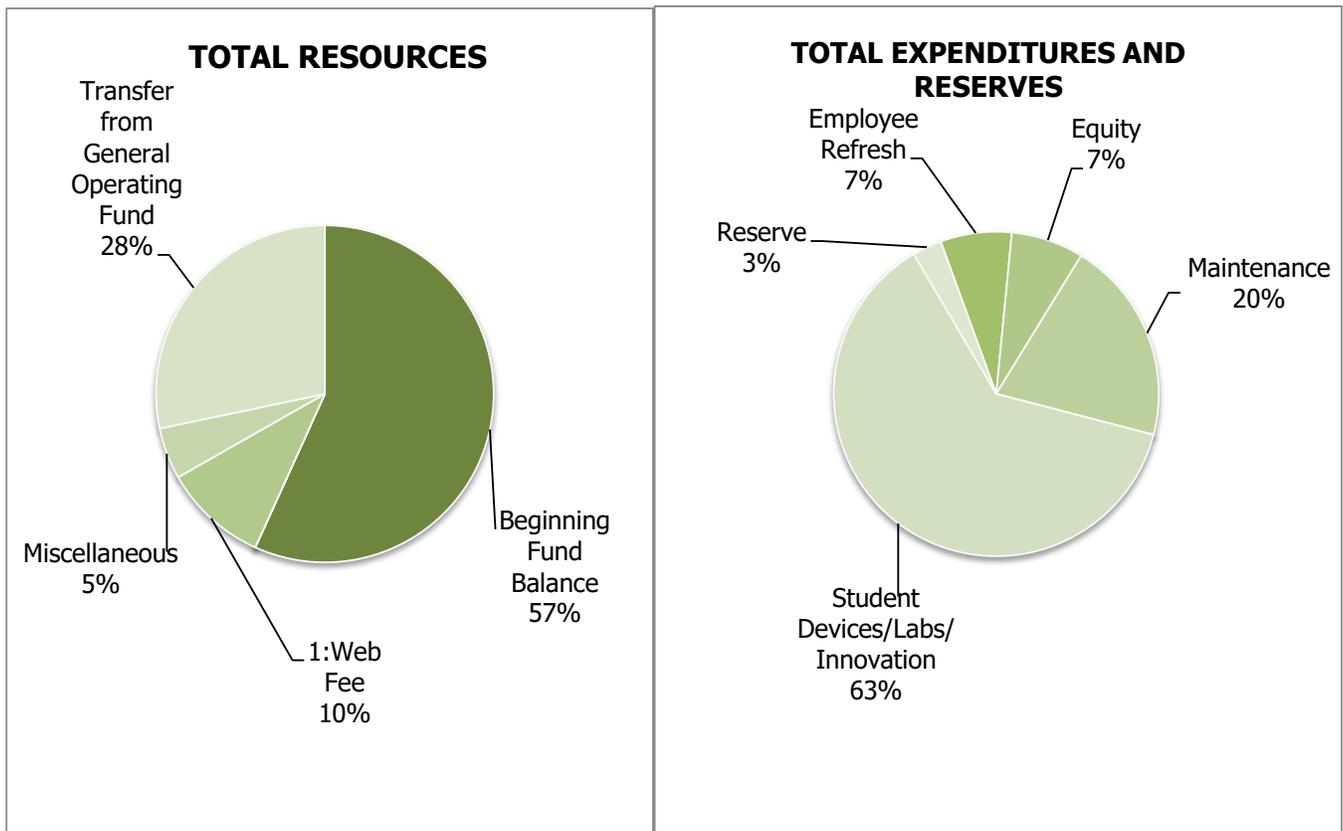
Differentiated School Support Fund (continued)

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET	PROJECTED BUDGET*		
						2022-23	2023-24	2024-25
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,526,375	\$ 9,238,750	\$ 5,951,125
REVENUE:								
Transfer From General Operating Fund	\$ -	\$ -	\$ -	\$ -	\$ 15,814,000	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ 15,814,000	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ -	\$ -	\$ -	\$ -	\$ 15,814,000	\$ 12,526,375	\$ 9,238,750	\$ 5,951,125
EXPENDITURES:								
Personnel	\$ -	\$ -	\$ -	\$ -	\$ 3,087,625	\$ 3,087,625	\$ 3,087,625	\$ -
Purchased Services	-	-	-	-	100,000	100,000	100,000	-
Supplies and Other	-	-	-	-	100,000	100,000	100,000	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 3,287,625	\$ 3,287,625	\$ 3,287,625	\$ -
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 98,629	\$ 98,629	\$ 98,629	\$ -
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 98,629	\$ 98,629	\$ 98,629	\$ -
TRANSFERS:								
#REF!						\$ -	\$ -	\$ -
TOTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 3,386,254	\$ 3,386,254	\$ 3,386,254	\$ -
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 12,427,746	\$ 9,140,121	\$ 5,852,496	\$ 5,951,125

*Projections are based on a three-year fixed differentiated support model.

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, 1:Web Program, and the Cart:Web Program. Timing of equipment purchases affect the carryover balance in this fund. In the 2022-23 fiscal year, Fund 15 will be consolidated with the General Fund and Capital Reserve Fund. The General Fund will continue to allocate resources to programs that have already been in place in the Technology Fund. Revenue from the 1:Web and Cart to Web program will continue to support the purchases of new devices for those programs. Fiber lease revenue and expenses (repairs/replacements) will be consolidated into the Capital Reserve Fund.



Technology Fund (continued)

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET	PROJECTED BUDGET*		
						2022-23	2023-24	2024-25
BEGINNING FUND BALANCE	\$ 2,381,340	\$ 2,197,175	\$ 2,307,552	\$ 2,549,086	\$ 2,907,413	\$ -	\$ -	\$ -
REVENUE:								
Miscellaneous Local	\$ 134,945	\$ 253,298	\$ 190,974	\$ 175,467	\$ 252,887	\$ -	\$ -	\$ -
Student Fees	57,912	170,418	244,403	406,107	512,020	-	-	-
Transfer from General Operating Fund	1,857,137	1,704,966	1,579,097	1,333,886	1,449,886	-	-	-
TOTAL REVENUE	\$ 2,049,994	\$ 2,128,682	\$ 2,014,474	\$ 1,915,460	\$ 2,214,793	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 4,431,334	\$ 4,325,857	\$ 4,322,026	\$ 4,464,546	\$ 5,122,206	\$ -	\$ -	\$ -
EXPENDITURES:								
Employee Devices/Professional Dev.	\$ 576,147	\$ 309,322	\$ 211,109	\$ 188,841	\$ 315,000	\$ -	\$ -	\$ -
Equity	85,885	158,694	168,462	158,019	320,657	-	-	-
Maintenance	409,319	375,331	318,256	239,404	902,158	-	-	-
Classroom Software	163,041	138,054	-	-	-	-	-	-
Student Devices/Labs/Innovation	999,767	1,036,904	1,075,113	970,869	2,775,437	-	-	-
TOTAL EXPENDITURES	\$ 2,234,159	\$ 2,018,305	\$ 1,772,940	\$ 1,557,133	\$ 4,313,252	\$ -	\$ -	\$ -
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 129,398	\$ -	\$ -	\$ -
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 129,398	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 2,234,159	\$ 2,018,305	\$ 1,772,940	\$ 1,557,133	\$ 4,442,650	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 2,197,175	\$ 2,307,552	\$ 2,549,086	\$ 2,907,413	\$ 679,556	\$ -	\$ -	\$ -

*The district is not required to have a separate fund to track technology expenses. The beginning balance in Fund 15 will be combined into the General and Capital Reserve Fund in the 2022-23 fiscal year.

Athletics Fund

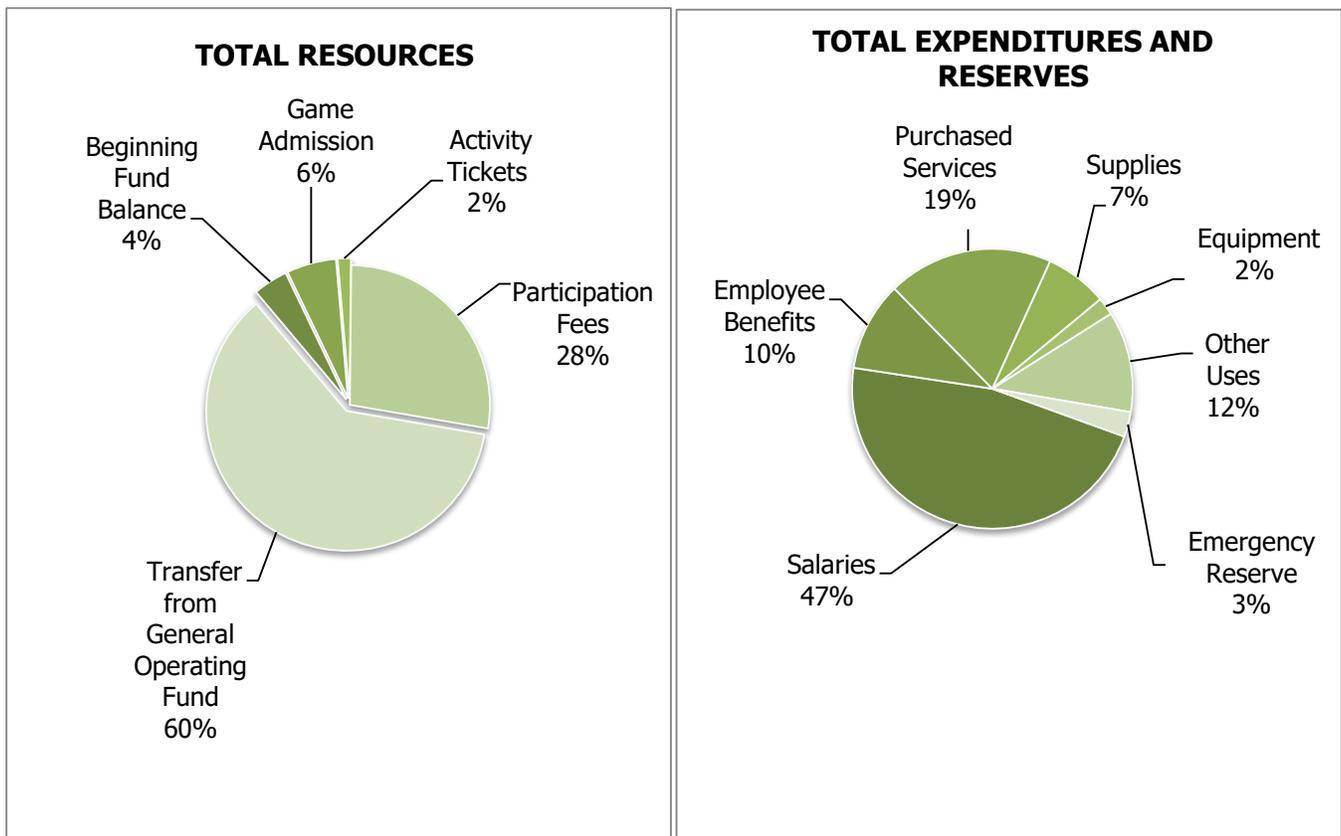
The budget reflects a transfer amount from the General Operating Fund of \$2.1M to cover Athletic program expenses. All Charter School athletic program expenditures are reflected in the Charter School Fund.

Middle Level

- 13 middle schools offer interscholastic sports and intramural sports;
- 9 interscholastic sports are offered: football, girls' basketball, boys' basketball, co-ed wrestling, girls volleyball, co-ed track, co-ed cross country and co-ed skiing;
- 205 interscholastic coaches in middle level programs;
- The average cost of a middle level coach is \$2,715 per season;

High School

- 6 high schools offer interscholastic sports (Boulder, Fairview, Monarch, Centaurus, Nederland, and Broomfield);
- 13 interscholastic sports and weight room training are offered for boys and girls;
- Coaching positions are allocated based on the number of participants in each school with an average of 73 per high school (except Nederland with 20 coaches);
- State tournament expenses are paid from the building activity account;
- 60 percent of the athletic budget is funded from a transfer from the General Operating Fund;
- Approximately \$40K per year is spent on helmet reconditioning and safety equipment.



Athletics Fund (continued)

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET	PROJECTED BUDGET*		
						2022-23	2023-24	2024-25
BEGINNING FUND BALANCE	\$ 423,047	\$ 485,249	\$ 274,411	\$ 92,170	\$ 138,500	\$ 143,625	\$ 148,508	\$ 151,181
REVENUE:								
Game Admission	\$ 175,209	\$ 156,238	\$ 139,800	\$ 6,527	\$ 197,660	\$ 204,973	\$ 211,941	\$ 215,756
Activity Tickets	88,090	76,511	39,585	-	53,000	54,961	56,830	57,853
Participation Fees	1,003,991	1,013,829	635,502	499,629	949,613	984,749	1,018,230	1,036,558
Transfer from General Operating Fund	2,016,328	2,070,254	1,974,488	2,054,096	2,110,668	2,188,763	2,263,181	2,303,918
TOTAL REVENUE	\$ 3,283,618	\$ 3,316,832	\$ 2,789,375	\$ 2,560,252	\$ 3,310,941	\$ 3,433,446	\$ 3,550,182	\$ 3,614,085
TOTAL RESOURCES	\$ 3,706,665	\$ 3,802,081	\$ 3,063,786	\$ 2,652,422	\$ 3,449,441	\$ 3,577,071	\$ 3,698,690	\$ 3,765,266
EXPENDITURES:								
Personnel	\$ 1,904,927	\$ 1,934,087	\$ 1,630,991	\$ 1,316,953	\$ 1,970,841	\$ 2,043,762	\$ 2,113,250	\$ 2,151,288
Purchased Services	699,365	750,453	665,669	560,205	657,780	682,118	705,310	718,006
Supplies	180,057	282,943	277,025	379,038	248,575	256,544	267,961	272,784
Equipment	83,060	194,650	100,497	80,853	70,458	73,065	72,854	74,165
Other Uses	354,007	365,537	297,434	176,873	402,502	417,395	431,586	439,355
TOTAL EXPENDITURES	\$ 3,221,416	\$ 3,527,670	\$ 2,971,616	\$ 2,513,922	\$ 3,350,156	\$ 3,472,884	\$ 3,590,961	\$ 3,655,598
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 99,285	\$ 104,187	\$ 107,729	\$ 109,668
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 99,285	\$ 104,187	\$ 107,729	\$ 109,668
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 3,221,416	\$ 3,527,670	\$ 2,971,616	\$ 2,513,922	\$ 3,449,441	\$ 3,577,071	\$ 3,698,690	\$ 3,765,266
ENDING BALANCE	\$ 485,249	\$ 274,411	\$ 92,170	\$ 138,500	\$ -	\$ -	\$ -	\$ -

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

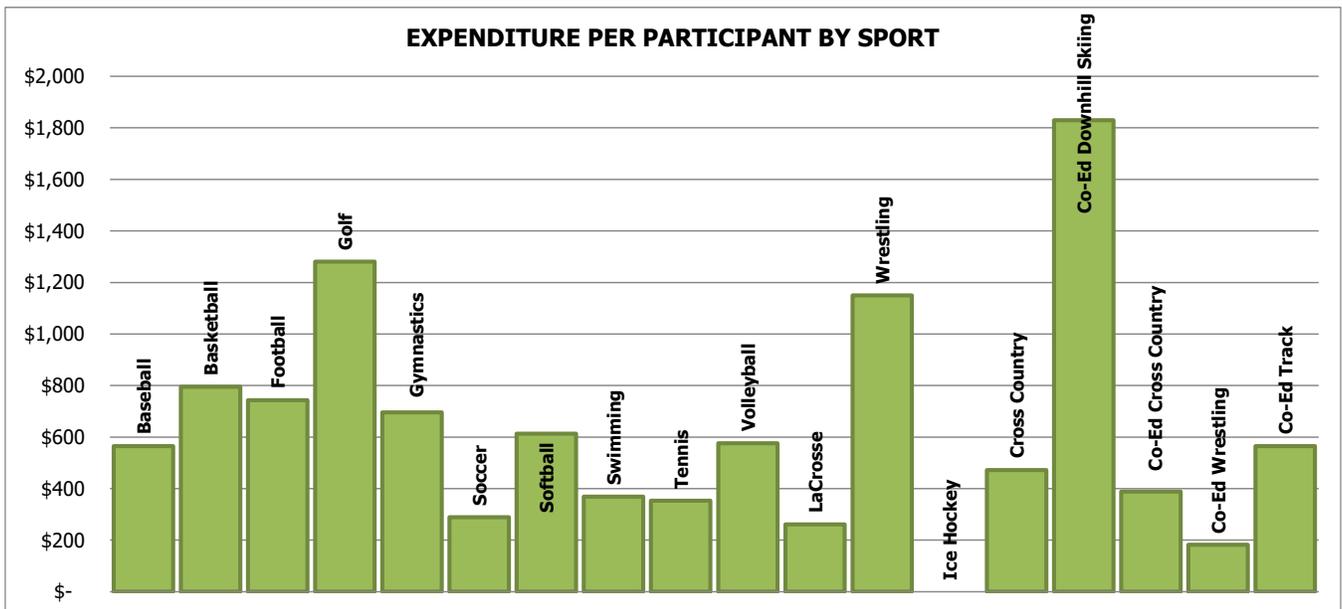
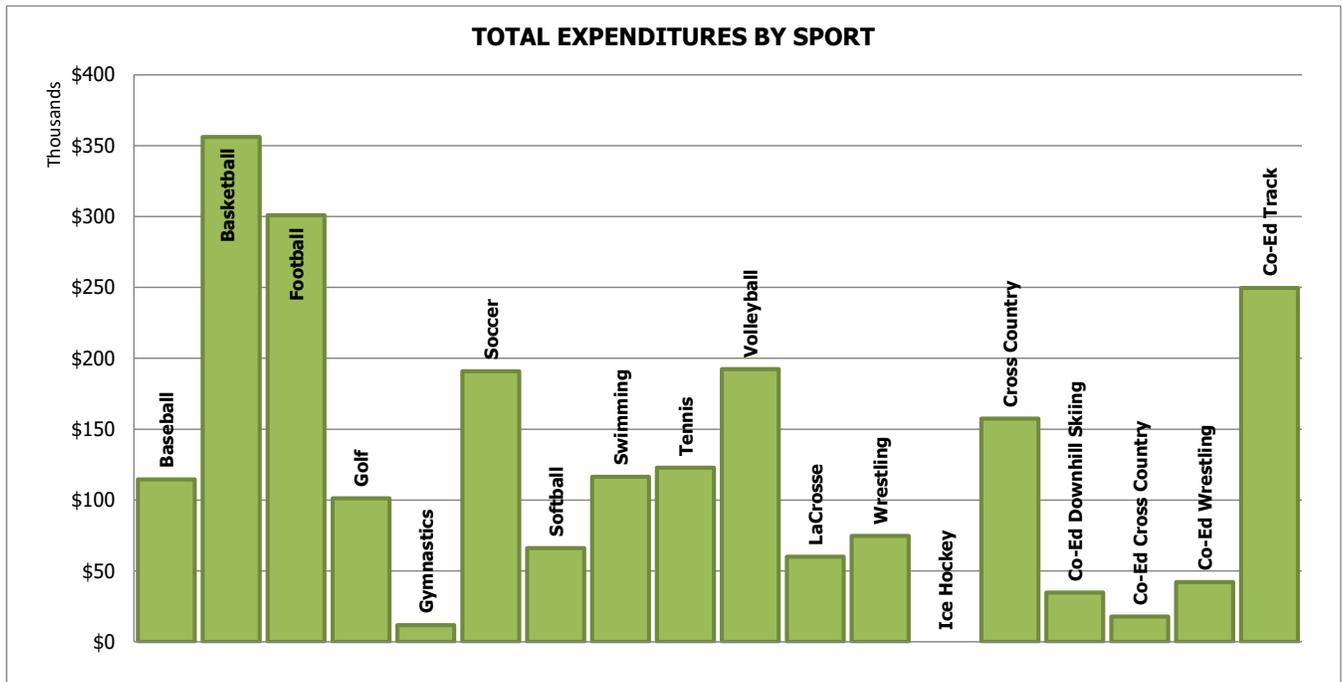


Athletics Fund (continued)

2021-22 Athletics Fund
\$3,449,441

SPORT	EST. # PARTICIPANTS			COST/ PARTIC.	BUDGETED AMOUNT		
	BOYS	GIRLS	TOTAL		BOYS	GIRLS	TOTAL
REGULAR SPORTS							
Baseball	203	-	203	\$ 565	\$ 114,652	\$ -	\$ 114,652
Basketball	307	141	448	795	191,562	164,584	356,146
Football	405	-	405	743	300,983	-	300,983
Golf	79	-	79	1,281	54,414	46,800	101,214
Gymnastics	-	17	17	695	-	11,820	11,820
Soccer	325	335	660	289	88,661	102,273	190,934
Softball	-	108	108	613	-	66,203	66,203
Swimming	104	212	316	368	47,272	69,150	116,422
Tennis	168	180	348	353	59,410	63,431	122,841
Volleyball	-	334	334	576	-	192,346	192,346
LaCrosse	135	95	230	261	54,663	5,425	60,088
Wrestling	65	-	65	1,150	74,757	-	74,757
Ice Hockey	32	-	32	-	-	-	-
TOTAL	1,823	1,422	3,245	\$ 526	\$ 986,374	\$ 722,032	\$ 1,708,406
COED SPORTS							
Cross Country	167	167	334	\$ 471	\$ 78,732	\$ 78,732	\$ 157,463
Alpine Skiing	19	-	19	1,829	17,379	17,379	34,758
Co-Ed Cross Country	24	22	46	388	8,921	8,921	17,841
Co-Ed Wrestling	215	16	231	182	21,050	21,050	42,099
Co-Ed Track	263	179	442	565	126,177	123,394	249,570
TOTAL	688	384	1,072	\$ 468	\$ 252,257	\$ 249,474	\$ 501,731
GENERAL							
CoCurricular/Other					\$ 537,355	\$ 537,355	\$ 1,140,019
Emergency Reserves					49,643	49,643	99,285
TOTAL					\$ 586,998	\$ 586,998	\$ 1,239,304
TOTALS	2,511	1,806	4,317		\$ 1,825,629	\$ 1,558,504	\$ 3,449,441

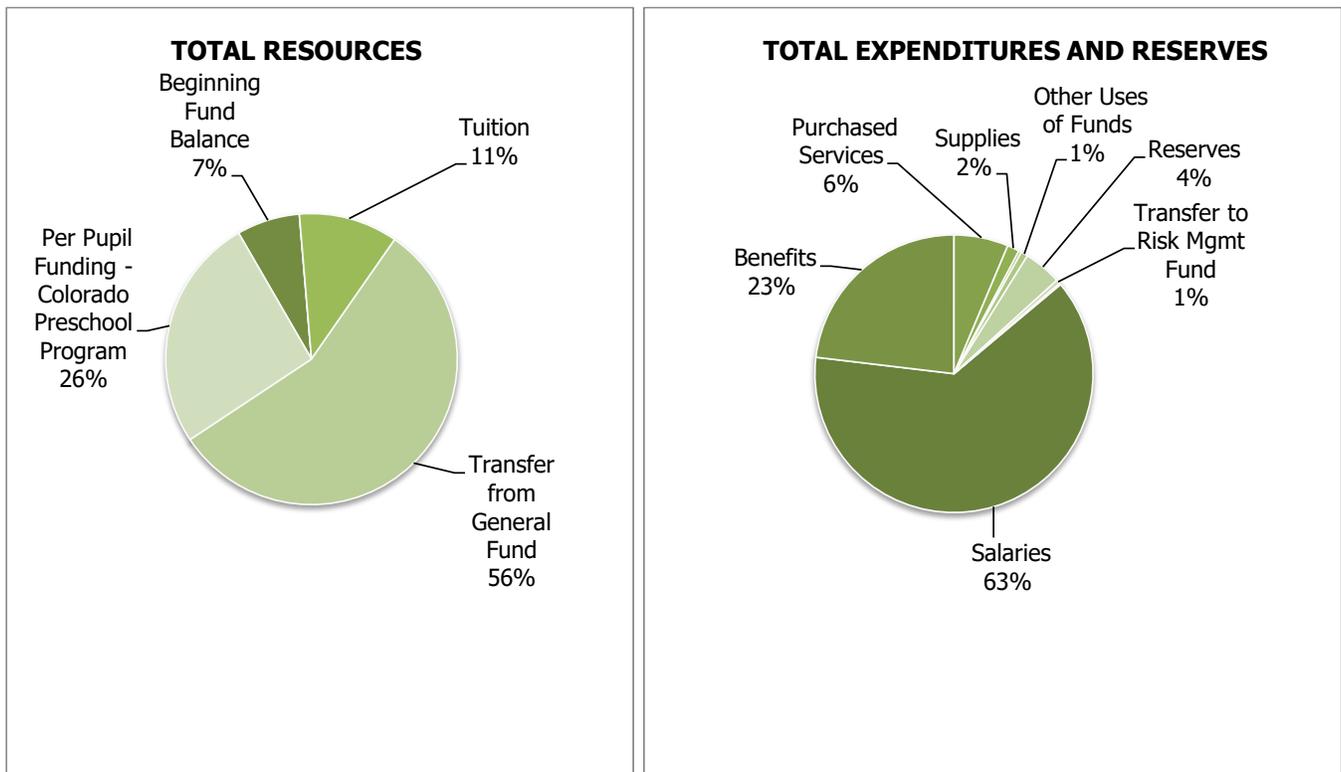
Athletics Fund (continued)



Preschool Fund

The Preschool Fund includes a total of 75 sessions of integrated 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 integrated preschool, for a nine-month schedule. Full tuition rates are \$400 a month with a schedule of four half-days per week. 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 per month.

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. Funding for the 2021-22 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. During the current school year, BVSD is expecting an allocation of 479 slots (239.50 FTE).



Preschool Fund (continued)

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET	PROJECTED BUDGET*		
						2022-23	2023-24	2024-25
BEGINNING FUND BALANCE	\$ 595,499	\$ 525,333	\$ 803,233	\$ 331,893	\$ 475,532	\$ 354,777	\$ 238,279	\$ 246,381
REVENUE:								
Transfer from General Operating Fund	\$ 4,129,168	\$ 4,539,443	\$ 4,404,102	\$ 4,937,105	\$ 4,637,066	\$ 4,808,637	\$ 4,972,131	\$ 5,061,629
Per Pupil Funding - Colorado Preschool Program	1,764,210	2,123,547	2,009,363	1,975,000	2,115,743	2,194,025	2,268,622	2,309,457
Tuition	1,434,535	1,443,540	858,482	340,864	837,135	876,861	1,035,235	1,050,060
TOTAL REVENUE	\$ 7,327,913	\$ 8,106,530	\$ 7,271,947	\$ 7,252,969	\$ 7,589,944	\$ 7,879,523	\$ 8,275,988	\$ 8,421,146
TOTAL RESOURCES	\$ 7,923,412	\$ 8,631,863	\$ 8,075,180	\$ 7,584,862	\$ 8,065,476	\$ 8,234,300	\$ 8,514,267	\$ 8,667,527
EXPENDITURES:								
Personnel	\$ 6,431,976	\$ 6,655,027	\$ 6,985,883	\$ 6,614,675	\$ 6,945,833	\$ 7,202,829	\$ 7,447,725	\$ 7,581,785
Purchased Services	451,816	465,936	434,035	355,684	509,302	528,146	546,103	555,933
Supplies	161,969	214,203	234,283	55,323	113,806	118,017	122,030	124,227
Property and Equipment	44,377	40,920	29,215	24,986	25,000	25,925	26,806	27,289
Other Uses of Funds	261,601	397,506	11,396	7,193	65,289	67,731	70,034	71,295
TOTAL EXPENDITURES	\$ 7,351,739	\$ 7,773,592	\$ 7,694,812	\$ 7,057,861	\$ 7,659,230	\$ 7,942,648	\$ 8,212,698	\$ 8,360,529
RESERVES:								
Emergency Reserves	\$ -	\$ -	\$ -	\$ -	\$ 229,777	\$ 238,279	\$ 246,381	\$ 250,816
Identified Commitment	-	-	-	-	125,000	-	-	-
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 354,777	\$ 238,279	\$ 246,381	\$ 250,816
TRANSFERS:								
To Risk Management Fund	\$ 34,217	\$ 38,470	\$ 36,331	\$ 38,170	\$ 38,170	\$ 39,582	\$ 40,928	\$ 41,665
To Capital Reserve Fund	12,123	16,568	12,144	13,299	13,299	13,791	14,260	14,517
TOTAL TRANSFERS	\$ 46,340	\$ 55,038	\$ 48,475	\$ 51,469	\$ 51,469	\$ 53,373	\$ 55,188	\$ 56,182
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 7,398,079	\$ 7,828,630	\$ 7,743,287	\$ 7,109,330	\$ 8,065,476	\$ 8,234,300	\$ 8,514,267	\$ 8,667,527
ENDING BALANCE	\$ 525,333	\$ 803,233	\$ 331,893	\$ 475,532	\$ -	\$ -	\$ -	\$ -

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



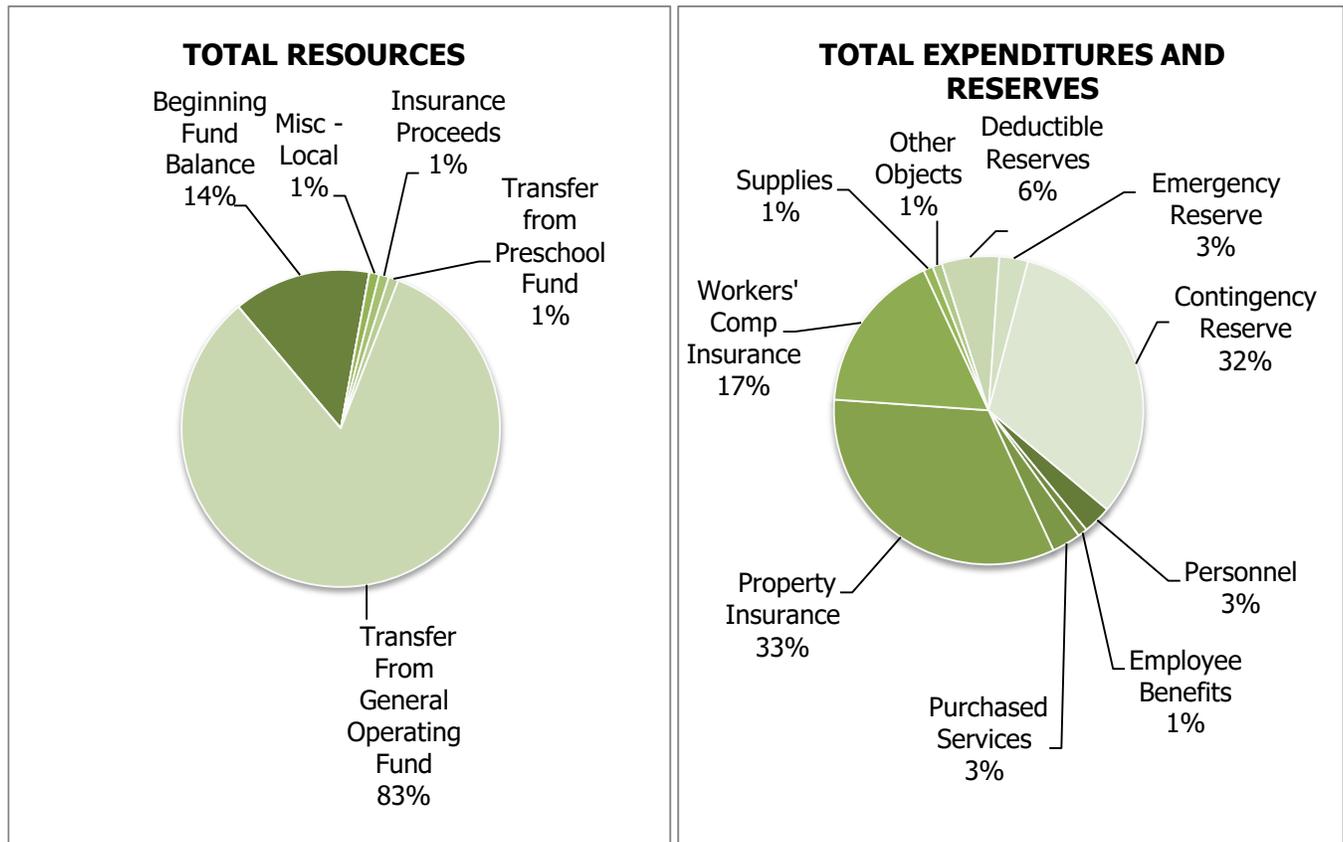
Colorado Preschool Program Fund

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.

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 218,264	\$ -	\$ -	\$ -	\$ -
REVENUE:					
Transfer from General Operating Fund	\$ 1,764,210	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 1,764,210	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 1,982,474	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:					
Personnel	\$ 1,217,373	\$ -	\$ -	\$ -	\$ -
Purchased Services	398,081	-	-	-	-
Supplies	48,523	-	-	-	-
Property and Equipment	15,000	-	-	-	-
Other Uses of Funds	257,157	-	-	-	-
TOTAL EXPENDITURES	\$ 1,936,134	\$ -	\$ -	\$ -	\$ -
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS:					
To Risk Management Fund	\$ 34,217	\$ -	\$ -	\$ -	\$ -
To Capital Reserve Fund	12,123	-	-	-	-
TOTAL TRANSFERS	\$ 46,340	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 1,982,474	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

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)

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET	PROJECTED BUDGET*		
						2022-23	2023-24	2024-25
BEGINNING FUND BALANCE	\$ 160,229	\$ 640,179	\$ 715,031	\$ 697,762	\$ 1,265,111	\$ 2,894,967	\$ 2,306,653	\$ 1,722,600
REVENUE:								
Miscellaneous Local	\$ 9,987	\$ 7,754	\$ 1,228	\$ 621	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Insurance Proceeds	217,309	92,367	196,945	118,240	40,000	50,000	50,000	50,000
Transfer from Preschool Fund	34,217	38,470	36,331	38,170	38,170	39,582	40,928	41,665
Transfer from General Operating Fund	4,429,028	4,315,896	4,615,896	4,815,896	6,915,896	5,097,784	5,271,109	5,365,989
TOTAL REVENUE	\$ 4,690,541	\$ 4,454,487	\$ 4,850,400	\$ 4,972,927	\$ 6,996,066	\$ 5,189,366	\$ 5,364,037	\$ 5,459,654
TOTAL RESOURCES	\$ 4,850,770	\$ 5,094,666	\$ 5,565,431	\$ 5,670,689	\$ 8,261,177	\$ 8,084,333	\$ 7,670,690	\$ 7,182,253
EXPENDITURES:								
Personnel	\$ 320,619	\$ 257,003	\$ 290,959	\$ 276,002	\$ 293,210	\$ 304,059	\$ 314,397	\$ 320,056
Purchased Services	148,522	167,612	163,503	141,522	210,000	217,770	225,174	229,257
Property Insurance	1,128,117	1,418,453	2,177,430	2,541,454	2,850,000	3,049,500	3,171,480	3,298,339
Workers' Comp Insurance	2,336,132	1,975,993	1,752,454	1,031,243	1,500,000	1,693,351	1,714,039	2,100,984
Supplies	22,210	3,266	3,259	7,085	10,000	10,000	10,000	10,000
Other Objects	694	50	(7,065)	-	3,000	3,000	3,000	3,000
Deductible Reserves	254,297	557,258	487,129	408,272	500,000	500,000	510,000	510,000
TOTAL EXPENDITURES	\$ 4,210,591	\$ 4,379,635	\$ 4,867,669	\$ 4,405,578	\$ 5,366,210	\$ 5,777,680	\$ 5,948,090	\$ 6,471,636
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 209,000	\$ 173,330	\$ 178,443	\$ 194,149
CONTINGENCY RESERVE	-	-	-	-	2,685,967	2,133,323	1,544,157	516,468
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 2,894,967	\$ 2,306,653	\$ 1,722,600	\$ 710,617
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 4,210,591	\$ 4,379,635	\$ 4,867,669	\$ 4,405,578	\$ 8,261,177	\$ 8,084,333	\$ 7,670,690	\$ 7,182,253
ENDING BALANCE	\$ 640,179	\$ 715,031	\$ 697,762	\$ 1,265,111	\$ -	\$ -	\$ -	\$ -

*Projections are calculated based on the Denver-Aurora-Lakewood 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 community use fees for operational expenses. FY22 includes a transfer to General Fund of \$165,500, increases in salaries which include a 3 percent COLA, an annual step and rising health insurance costs.

Fields	Price/Hr	Stadium/Artificial Turf Fields	Price/Hr
Youth and Senior Rate	\$30.00	Youth and Senior Rate	\$62.00
Adult Rate	\$59.00	Adult Rate	\$133.00
Commercial Rate	\$93.00	Commercial Rate	\$151.00

Classrooms	Price/Hr	Kitchens	Price/Hr
Youth and Senior Rate	\$20.00	Youth and Senior Rate	\$31.00
Adult Rate	\$25.00	Adult Rate	\$31.00
Commercial Rate	\$41.00	Commercial Rate	\$31.00

Parking Lots	Price/Hr	Gyms	Price Range/Hr	
Youth and Senior Rate	\$42.00	Youth and Senior Rate	\$26.00	\$42.00
Adult Rate	\$52.00	Adult Rate	\$44.00	\$72.00
Commercial Rate	\$68.00	Commercial Rate	\$74.00	\$120.00

Multi-Purpose Rooms	Price Range/Hr		Auditoriums	Price Range/Hr	
Youth and Senior Rate	\$23.00	\$39.00	Youth and Senior Rate	\$27.00	\$45.00
Adult Rate	\$33.00	\$66.00	Adult Rate	\$38.00	\$58.00
Commercial Rate	\$53.00	\$112.00	Commercial Rate	\$63.00	\$112.00

MONTHLY TUITION RATES

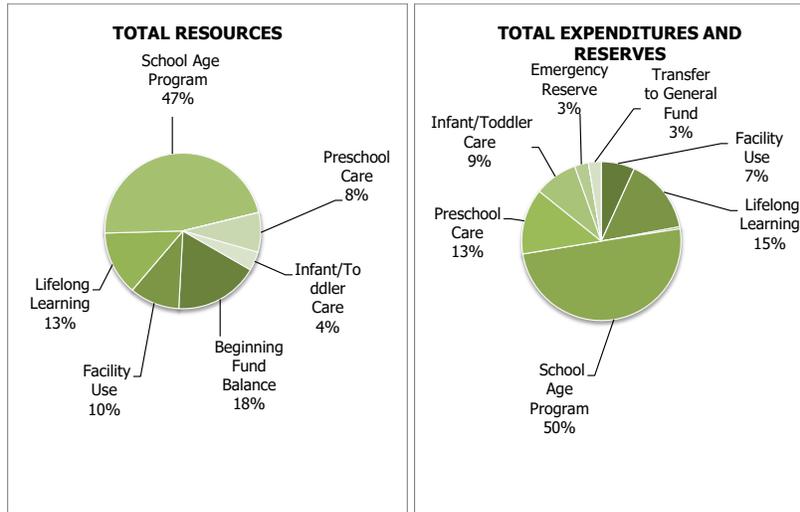
SAC Program – Tuition Rates	After school	Before school
4 - 5 days/week	\$470.00	\$265.00
1 - 3 days/week	\$325.00	\$170.00
School Days off adv notice	\$55/day	

Preschool Enrichment Program	Tuition Rates
Preschool Enrichment - 4 half day sessions	\$515.00
Full Day 1 day/week	\$240.00
Community Montessori - Afterschool 4-5/day wk	\$550.00
Community Montessori - Afterschool 1-3/day wk	\$355.00
Eisenhower - 4- 5 Full Days/ Wk	\$1,145.00
Eisenhower - 3 Full Days/ Wk	\$765.00
Eisenhower - 2 Full Days/ Wk	\$515.00

Infant/Toddler Care	Tuition Rates
Infant/Toddler I – Full-time Care	\$1,700.00
Toddler II – Full-time Care	\$1,650.00



Community Schools Fund (continued)

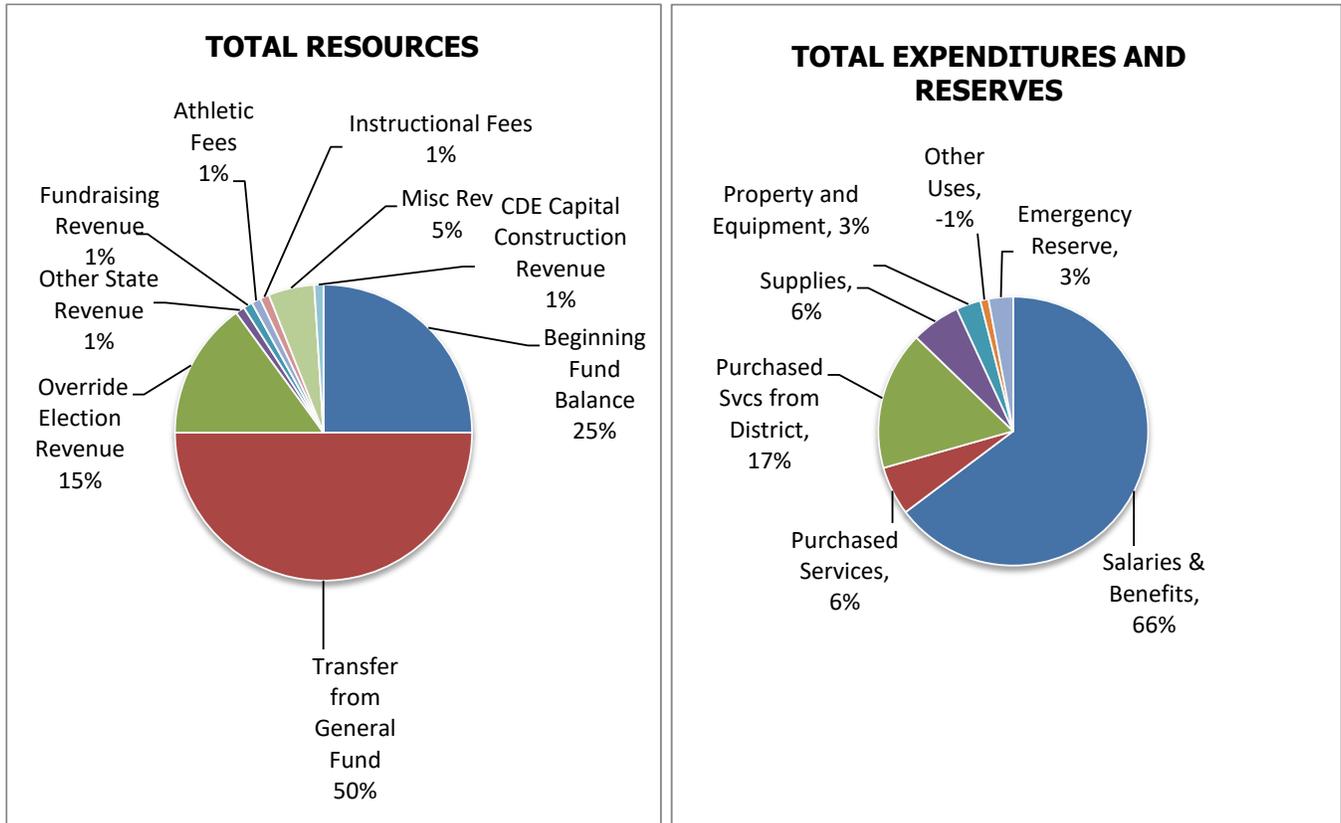


	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET	PROJECTED BUDGET*		
						2022-23	2023-24	2024-25
BEGINNING FUND BALANCE	\$ 3,370,524	\$ 3,660,653	\$ 3,008,827	\$ 2,669,601	\$ 1,312,718	\$ 1,315,852	\$ 1,325,225	\$ 1,340,544
REVENUE:								
Facility Use	\$ 1,061,712	\$ 1,063,710	\$ 909,911	\$ 217,486	\$ 780,000	\$ 808,860	\$ 836,361	\$ 851,416
Kindergarten Enrichment	3,484,322	3,385,424	-	-	-	-	-	-
Lifelong Learning	1,343,632	1,332,900	979,775	506,608	1,000,000	1,037,000	1,072,258	1,091,559
School Age Program	2,602,690	2,539,043	2,111,240	1,428,502	3,494,505	3,623,802	3,747,011	3,814,457
Community Connections:								
A Student Resource Guide	9,430	7,313	2,720	3,156	4,000	4,148	4,289	4,366
Preschool Care	121,140	213,228	401,156	165,124	616,192	638,991	660,717	672,610
Infant/Toddler Care	-	117,906	205,431	150,596	293,453	304,311	314,657	320,321
Transfer in from General Fund	-	-	-	277,216	-	-	-	-
TOTAL REVENUE	\$ 8,622,926	\$ 8,659,524	\$ 4,610,233	\$ 2,748,688	\$ 6,188,150	\$ 6,417,112	\$ 6,635,293	\$ 6,754,729
TOTAL RESOURCES	\$ 11,993,450	\$ 12,320,177	\$ 7,619,060	\$ 5,418,289	\$ 7,500,868	\$ 7,732,964	\$ 7,960,519	\$ 8,095,273
EXPENDITURES:								
Facility Use	\$ 444,208	\$ 452,984	\$ 546,375	\$ 333,054	\$ 431,853	\$ 447,832	\$ 463,058	\$ 471,393
Kindergarten Enrichment	2,492,992	2,585,214	3,635	-	-	-	-	-
Lifelong Learning	1,351,197	1,342,074	1,182,258	748,486	975,123	1,011,203	1,045,583	1,064,403
Community Connections								
-A Student Resource Guide	13,701	14,468	17,960	22,861	25,974	26,935	27,851	28,352
School Age Program	1,900,440	1,928,326	2,064,705	2,264,483	3,176,893	3,294,438	3,406,449	3,467,765
Preschool Care	95,985	210,060	461,741	282,307	850,917	882,401	912,403	928,826
Infant/Toddler Care	-	308,996	346,568	304,380	558,756	579,430	599,131	609,915
BVSD Online	-	-	91,217	-	-	-	-	-
TOTAL EXPENDITURES	\$ 6,298,523	\$ 6,842,122	\$ 4,714,459	\$ 3,955,571	\$ 6,019,516	\$ 6,242,238	\$ 6,454,475	\$ 6,570,654
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 180,585	\$ 187,267	\$ 193,634	\$ 197,120
TRANSFERS:								
To General Operating Fund	\$ 1,034,274	\$ 1,069,228	\$ 150,000	\$ 150,000	\$ 165,500	\$ 165,500	\$ 165,500	\$ 165,500
To Capital Reserve Fund	1,000,000	1,400,000	85,000	-	-	-	-	-
TOTAL TRANSFERS	\$ 2,034,274	\$ 2,469,228	\$ 235,000	\$ 150,000	\$ 165,500	\$ 165,500	\$ 165,500	\$ 165,500
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 8,332,797	\$ 9,311,350	\$ 4,949,459	\$ 4,105,571	\$ 6,365,601	\$ 6,595,005	\$ 6,813,609	\$ 6,933,274
ENDING BALANCE	\$ 3,660,653	\$ 3,008,827	\$ 2,669,601	\$ 1,312,718	\$ 1,135,267	\$ 1,137,958	\$ 1,146,910	\$ 1,161,999

*Projections are calculated based on the Denver-Aurora-LakewoodCPI.

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, and Boulder Prep are all expected to have minor or no fluctuations in funded FTE as compared to the Funded 2020-21 count. Peak to Peak K-12 Charter is expected to enroll at 1,445 in FY22 which is their contract limit. Justice High School had budgeted for the same number of student FTE (82) and Summit, Horizons and Boulder Prep have only slight fluctuations (2.0FTE, 0.50FTE, and 1.0FTE). 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)

	2017-18	2018-19	2019-20	2020-21	2021-22 REVISED BUDGET	PROJECTED BUDGET*		
	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL		2022-23	2023-24	2024-25
BEGINNING BALANCE	\$ 6,194,576	\$ 6,577,311	\$ 8,609,908	\$ 9,477,246	\$ 10,491,289	\$ 10,092,634	\$ 9,679,228	\$ 9,251,766
REVENUE:								
Per-Pupil Funding:	\$ 17,135,233	\$ 18,576,193	\$ 19,764,189	\$ 18,463,649	\$ 20,745,606	\$ 21,513,193	\$ 22,244,642	\$ 22,645,046
Override Election Revenue	5,286,068	5,519,990	5,574,994	6,349,323	6,236,031	6,466,764	6,686,634	6,806,993
Other State Revenue	485,794	512,276	603,761	624,203	607,179	629,645	651,053	662,772
Fundraising Revenue	63,305	414,776	336,727	326,369	440,600	456,902	472,437	480,941
Athletic Fees	16,675	17,050	10,190	-	16,500	17,111	17,693	18,011
Instructional Fees	53,081	30,541	23,732	13,332	24,000	24,888	25,734	26,197
Miscellaneous Revenue	1,786,588	2,634,722	1,408,568	1,710,219	2,242,507	2,325,480	2,404,546	2,447,828
CDE Capital Construction	503,788	584,498	557,282	586,138	575,061	596,338	616,613	627,712
TOTAL REVENUES	\$ 25,330,532	\$ 28,290,046	\$ 28,279,443	\$ 28,073,233	\$ 30,887,484	\$ 32,030,321	\$ 33,119,352	\$ 33,715,500
TOTAL RESOURCES	\$ 31,525,108	\$ 34,867,357	\$ 36,889,351	\$ 37,550,479	\$ 41,378,773	\$ 42,122,955	\$ 42,798,580	\$ 42,967,266
TOTAL EXPENDITURES	\$ 24,947,797	\$ 26,257,449	\$ 27,412,105	\$ 27,059,190	\$ 31,286,139	\$ 32,443,727	\$ 33,546,814	\$ 34,150,657
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 913,406	\$ 973,312	\$ 1,006,404	\$ 1,024,520
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 24,947,797	\$ 26,257,449	\$ 27,412,105	\$ 27,059,190	\$ 32,199,545	\$ 33,417,039	\$ 34,553,218	\$ 35,175,177
ENDING BALANCE	\$ 6,577,311	\$ 8,609,908	\$ 9,477,246	\$ 10,491,289	\$ 9,179,228	\$ 8,705,916	\$ 8,245,362	\$ 7,792,089
STUDENT FTE:	Funded 2017-18	Funded 2018-19	Funded 2019-20	Funded 2020-21	REVISED 2021-22			
Summit Middle School:	357.0	358.0	359.0	354.0	356.0			
Horizons K-8 School:	332.3	331.9	347.0	347.5	348.0			
Boulder Preparatory High School:	86.6	95.5	106.0	96.0	97.0			
Justice High School:	71.0	89.0	89.5	82.0	82.0			
Peak to Peak K-12 School:	1,412.7	1,414.8	1,445.0	1,445.0	1,445.0			
Total Charter Schools:	2,259.6	2,289.2	2,346.5	2,324.5	2,328.0			

Notes:

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

Charter School Fund (continued)

Summit Middle Charter School

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 1,034,407	\$ 1,209,343	\$ 1,403,940	\$ 1,390,432	\$ 1,500,183
REVENUE:					
Per-Pupil Funding	\$ 2,717,797	\$ 2,915,110	\$ 3,025,675	\$ 2,816,971	\$ 3,176,618
Override Election Revenue	827,530	858,462	835,169	948,956	950,641
Other State Revenue	29,181	29,405	14,553	34,662	18,380
Fundraising Revenue	26,886	31,856	50,348	65,206	50,000
Athletic Fees	16,675	17,050	10,190	-	16,500
Instructional Fees	53,081	30,541	23,732	13,332	24,000
Miscellaneous Revenue	-	13,537	14,807	1,936	-
CDE Capital Construction	46,951	53,676	50,054	53,553	54,000
TOTAL REVENUE	\$ 3,718,101	\$ 3,949,637	\$ 4,024,528	\$ 3,934,616	\$ 4,290,139
TOTAL RESOURCES	<u>\$ 4,752,508</u>	<u>\$ 5,158,980</u>	<u>\$ 5,428,468</u>	<u>\$ 5,325,048</u>	\$ 5,790,322
EXPENDITURES:					
Personnel	\$ 2,502,179	\$ 2,659,926	\$ 2,739,773	\$ 2,726,614	\$ 2,924,190
Purchased Services	200,254	110,240	224,990	57,172	57,125
Purchased Services from District	831,736	849,237	837,516	939,594	1,041,292
Supplies	74,220	91,444	109,401	75,143	125,300
Property and Equipment	28,554	49,296	37,498	73,734	102,760
Capital Contributions	80,000	80,000	80,000	80,000	-
Other Uses	(173,778)	(85,103)	8,858	(127,392)	-
TOTAL EXPENDITURES	\$ 3,543,165	\$ 3,755,040	\$ 4,038,036	\$ 3,824,865	\$ 4,250,667
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 127,204
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 3,543,165</u>	<u>\$ 3,755,040</u>	<u>\$ 4,038,036</u>	<u>\$ 3,824,865</u>	\$ 4,377,871
ENDING BALANCE	<u>\$ 1,209,343</u>	<u>\$ 1,403,940</u>	<u>\$ 1,390,432</u>	<u>\$ 1,500,183</u>	\$ 1,412,451
	2017-18	2018-19	2019-20	2020-21	2021-22
FUNDED STUDENT FTE:	357.0	358.0	359.0	354.0	356.0



Charter School Fund (continued)

Summit Middle Charter School (continued)

Service (SRE) Budget by Object

SRE PROGRAM	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2021-22 REVISED BUDGET
SRE 11 REGULAR EDUCATION									
0020 GEN MIDDLE EDUCATION	-	-	-	-	7,795	-	-	3,209,375	\$ 3,217,170
0070 TALENTED AND GIFTED	-	-	-	-	216	-	-	-	216
SRE TOTAL	-	-	-	-	8,011	-	-	3,209,375	\$ 3,217,386
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	233,296	-	-	-	\$ 233,296
SRE TOTAL	-	-	-	-	233,296	-	-	-	\$ 233,296
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	4,495	-	-	-	\$ 4,495
SRE TOTAL	-	-	-	-	4,495	-	-	-	\$ 4,495
SRE 22 INSTRUCTIONAL STAFF SUPPORT									
2200 INSTRUCTIONAL STAFF SPPT	-	-	-	-	277	-	-	-	\$ 277
SRE TOTAL	-	-	-	-	277	-	-	-	\$ 277
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	85,083	-	-	-	\$ 85,083
SRE TOTAL	-	-	-	-	85,083	-	-	-	\$ 85,083
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	51,030	-	-	-	\$ 51,030
2540 PRINT/PUBLISH	-	-	-	-	9,247	-	-	-	9,247
SRE TOTAL	-	-	-	-	60,277	-	-	-	\$ 60,277
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	-	-	-	-	374,940	-	-	-	\$ 374,940
SRE TOTAL	-	-	-	-	374,940	-	-	-	\$ 374,940
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	27,484	-	-	-	\$ 27,484
2820 COMMUNICATION SERVICES	-	-	-	-	3,275	-	-	-	3,275
2830 HUMAN RESOURCES	-	-	-	-	4,224	-	-	-	4,224
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	156,213	-	-	-	156,213
2850 RISK MANAGEMENT SERVICES	-	-	-	-	83,717	-	-	-	83,717
SRE TOTAL	-	-	-	-	274,913	-	-	-	\$ 274,913
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 1,041,292	\$ -	\$ -	\$ 3,209,375	\$ 4,250,667

Charter School Fund (continued)

Boulder Preparatory High School

	2017-18 AUDITED BUDGET	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 271,124	\$ 265,978	\$ 350,966	\$ 512,107	\$ 532,121
REVENUE					
Per-Pupil Funding	\$ 659,352	\$ 803,605	\$ 889,325	\$ 763,903	\$ 853,430
Override Election Revenue	200,795	237,219	243,654	254,732	252,053
Other State Revenue	17,140	20,544	25,183	24,469	26,089
At Risk Supplemental Aid	11,926	13,929	390	-	-
Miscellaneous Revenue	1,414	411	3,542	-	-
CDE Capital Construction	21,102	29,836	29,558	29,046	26,530
TOTAL REVENUE	\$ 911,729	\$ 1,105,544	\$ 1,191,652	\$ 1,072,150	\$ 1,158,102
TOTAL RESOURCES	\$ 1,182,853	\$ 1,371,522	\$ 1,542,618	\$ 1,584,257	\$ 1,690,223
EXPENDITURES:					
Personnel	\$ 639,014	\$ 701,949	\$ 706,458	\$ 734,846	\$ 814,836
Purchased Services	51,523	65,145	53,030	50,453	39,750
Purchased Services from District	173,183	212,511	226,182	229,876	246,482
Supplies	45,215	41,451	36,904	38,246	40,000
Property and Equipment	19,695	19,052	24,492	20,031	100,628
Other Uses	(11,755)	(19,552)	(16,555)	(21,316)	-
TOTAL EXPENDITURES	\$ 916,875	\$ 1,020,556	\$ 1,030,511	\$ 1,052,136	\$ 1,241,696
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 34,743
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 916,875	\$ 1,020,556	\$ 1,030,511	\$ 1,052,136	\$ 1,276,439
ENDING BALANCE	\$ 265,978	\$ 350,966	\$ 512,107	\$ 532,121	\$ 413,784
	2017-18	2018-19	2019-20	2020-21	2021-22
FUNDED STUDENT FTE:	86.6	99.5	106.0	96.0	97.0



Charter School Fund (continued)

Boulder Preparatory High School (continued)

Service (SRE) Budget by Object

SRE	PROGRAM	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2021-22 REVISED BUDGET
SRE 11	REGULAR EDUCATION									
	0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	2,124	-	-	995,214	\$ 997,338
	SRE TOTAL	-	-	-	-	2,124	-	-	995,214	\$ 997,338
SRE 12	SPECIAL EDUCATION									
	1700 SPECIAL EDUCATION	-	-	-	-	147,668	-	-	-	\$ 147,668
	SRE TOTAL	-	-	-	-	147,668	-	-	-	\$ 147,668
SRE 21	STUDENT SUPPORT SERVICES									
	2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	1,225	-	-	-	\$ 1,225
	SRE TOTAL	-	-	-	-	1,225	-	-	-	\$ 1,225
SRE 23	GENERAL ADMINISTRATION SUPPORT									
	2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	15,933	-	-	-	\$ 15,933
	SRE TOTAL	-	-	-	-	15,933	-	-	-	\$ 15,933
SRE 25	BUSINESS SERVICES									
	2500 BUSINESS SUPPORT SERVICES	-	-	-	-	13,904	-	-	-	\$ 13,904
	SRE TOTAL	-	-	-	-	-	-	-	-	\$ 13,904
SRE 28	CENTRAL SUPPORT SERVICES									
	2814 RESEARCH/EVALUATION SVCS	-	-	-	-	7,488	-	-	-	\$ 7,488
	2830 HUMAN RESOURCES	-	-	-	-	419	-	-	-	419
	2840 INFORMATION SYSTEMS SVCS	-	-	-	-	34,911	-	-	-	34,911
	2850 RISK MANAGEMENT SERVICES	-	-	-	-	22,810	-	-	-	22,810
	SRE TOTAL	-	-	-	-	65,628	-	-	-	\$ 65,628
GRAND TOTAL		\$ -	\$ -	\$ -	\$ -	\$ 246,482	\$ -	\$ -	\$ 995,214	\$ 1,241,696

Charter School Fund (continued)

Horizons K-8 School

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 787,661	\$ 888,813	\$ 1,400,726	\$ 1,437,321	\$1,290,237
REVENUE:					
Per-Pupil Funding	\$ 2,522,250	\$ 2,694,616	\$ 2,924,486	\$ 2,765,260	\$3,105,359
Override Election Revenue	804,677	831,864	846,759	978,470	879,801
Other State Revenue	77,522	80,688	108,088	102,379	101,667
Miscellaneous Revenue	265,874	781,714	213,767	121,850	381,390
Fundraising Revenue	36,419	37,128	31,090	-	37,700
CDE Capital Construction	43,836	49,760	48,380	49,274	48,591
TOTAL REVENUE	\$ 3,750,578	\$ 4,475,770	\$ 4,172,570	\$ 4,017,233	\$4,554,508
TOTAL RESOURCES	<u>\$ 4,538,239</u>	<u>\$ 5,364,583</u>	<u>\$ 5,573,296</u>	<u>\$ 5,454,554</u>	\$5,844,745
EXPENDITURES:					
Personnel	\$ 2,776,650	\$ 3,103,052	\$ 3,371,072	\$ 3,446,952	\$3,610,837
Purchased Services	170,300	276,572	196,435	61,835	301,699
Purchased Services from District	735,006	740,252	776,104	882,143	1,267,559
Supplies	74,428	73,321	77,268	50,537	101,176
Property and Equipment	60,188	17,679	31,911	72,001	43,063
Other Uses	(167,146)	(247,019)	(316,815)	(349,151)	(326,669)
TOTAL EXPENDITURES	\$ 3,649,426	\$ 3,963,857	\$ 4,135,975	\$ 4,164,317	\$4,997,665
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 135,504
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 3,649,426</u>	<u>\$ 3,963,857</u>	<u>\$ 4,135,975</u>	<u>\$ 4,164,317</u>	\$5,133,169
ENDING BALANCE	<u>\$ 888,813</u>	<u>\$ 1,400,726</u>	<u>\$ 1,437,321</u>	<u>\$ 1,290,237</u>	\$ 711,576
	2017-18	2018-19	2019-20	2020-21	2021-22
FUNDED STUDENT FTE:	332.3	331.9	347.0	347.5	348.0



Charter School Fund (continued)

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	2021-22
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVICES	SERVICES	SERVICES			USES	BUDGET
SRE 11 REGULAR EDUCATION									
0020 GEN MIDDLE EDUCATION	-	-	-	-	99,735	-	-	-	\$ 99,735
0060 INTEGRATED EDUCATION	-	-	-	-	-	-	-	3,730,106	3,730,106
SRE TOTAL	-	-	-	-	99,735	-	-	3,730,106	\$ 3,829,841
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	519,230	-	-	-	\$ 519,230
SRE TOTAL	-	-	-	-	519,230	-	-	-	\$ 519,230
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	14,891	-	-	-	\$ 14,891
SRE TOTAL	-	-	-	-	14,891	-	-	-	\$ 14,891
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	85,841	-	-	-	\$ 85,841
SRE TOTAL	-	-	-	-	85,841	-	-	-	\$ 85,841
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	49,883	-	-	-	\$ 49,883
2540 PRINT/PUBLISH	-	-	-	-	-	-	-	-	-
SRE TOTAL	-	-	-	-	49,883	-	-	-	\$ 49,883
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	-	-	-	-	238,908	-	-	-	\$ 238,908
SRE TOTAL	-	-	-	-	238,908	-	-	-	\$ 238,908
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	26,866	-	-	-	\$ 26,866
2820 COMMUNICATION SERVICES	-	-	-	-	5,892	-	-	-	5,892
2830 HUMAN RESOURCES	-	-	-	-	11,274	-	-	-	11,274
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	152,703	-	-	-	152,703
2850 RISK MANAGEMENT SERVICES	-	-	-	-	62,336	-	-	-	62,336
SRE TOTAL	-	-	-	-	259,071	-	-	-	\$ 259,071
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 1,267,559	\$ -	\$ -	\$ 3,730,106	\$ 4,997,665

Charter School Fund (continued)

Justice High School

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 160,544	\$ 159,121	\$ 264,303	\$ 518,350	\$ 610,019
REVENUE:					
Per-Pupil Funding	\$ 541,758	\$ 722,010	\$ 746,250	\$ 644,080	\$ 731,733
Override Election Revenue	87,014	115,938	196,277	206,673	207,444
Other State Revenue	16,704	21,827	24,553	23,902	23,957
At Risk Supplemental Aid	50,473	51,023	52,902	-	-
Miscellaneous Revenue	26,973	28,596	42,904	13,305	5,000
CDE Capital Construction	18,728	26,688	24,957	15,701	24,000
TOTAL REVENUE	<u>\$ 741,650</u>	<u>\$ 966,082</u>	<u>\$ 1,087,843</u>	<u>\$ 903,661</u>	\$ 992,134
TOTAL RESOURCES	<u>\$ 902,194</u>	<u>\$ 1,125,203</u>	<u>\$ 1,352,146</u>	<u>\$ 1,422,011</u>	\$1,602,153
EXPENDITURES:					
Personnel	\$ 324,912	\$ 339,297	\$ 371,627	\$ 443,177	\$ 454,624
Purchased Services	25,009	48,676	65,296	43,985	79,250
Purchased Services from District	164,241	216,663	217,746	300,588	325,886
Supplies	72,448	88,521	69,525	43,401	79,500
Property and Equipment	-	-	12,555	9,496	16,000
Other Uses	156,463	167,743	97,047	(28,655)	17,100
TOTAL EXPENDITURES	<u>\$ 743,073</u>	<u>\$ 860,900</u>	<u>\$ 833,796</u>	<u>\$ 811,992</u>	\$ 972,360
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 29,764
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 743,073</u>	<u>\$ 860,900</u>	<u>\$ 833,796</u>	<u>\$ 811,992</u>	\$1,002,124
ENDING BALANCE	<u>\$ 159,121</u>	<u>\$ 264,303</u>	<u>\$ 518,350</u>	<u>\$ 610,019</u>	\$ 600,029
	2017-18	2018-19	2019-20	2020-21	2021-22
FUNDED STUDENT FTE:	71.0	89.0	89.5	82.0	82.0



Charter School Fund (continued)

Justice High School (continued)

Service (SRE) Budget by Object

SRE PROGRAM	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2021-22 REVISED BUDGET
SRE 11 REGULAR EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	23,501	-	-	646,474	\$ 669,975
0070 TALENTED AND GIFTED	-	-	-	-	50	-	-	-	50
SRE TOTAL	-	-	-	-	23,551	-	-	646,474	\$ 670,025
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	124,832	-	-	-	\$ 124,832
SRE TOTAL	-	-	-	-	124,832	-	-	-	\$ 124,832
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	640	-	-	-	\$ 640
SRE TOTAL	-	-	-	-	640	-	-	-	\$ 640
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	16,397	-	-	-	\$ 16,397
SRE TOTAL	-	-	-	-	16,397	-	-	-	\$ 16,397
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	11,754	-	-	-	\$ 11,754
SRE TOTAL	-	-	-	-	11,754	-	-	-	\$ 11,754
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	-	-	-	-	86,363	-	-	-	\$ 86,363
SRE TOTAL	-	-	-	-	86,363	-	-	-	\$ 86,363
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	6,330	-	-	-	\$ 6,330
2820 COMMUNICATION SERVICES	-	-	-	-	754	-	-	-	754
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	35,982	-	-	-	35,982
2850 RISK MANAGEMENT SERVICES	-	-	-	-	19,283	-	-	-	19,283
SRE TOTAL	-	-	-	-	62,349	-	-	-	\$ 62,349
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 325,886	\$ -	\$ -	\$ 646,474	\$ 972,360

Charter School Fund (continued)

Peak to Peak K-12 School

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 3,940,840	\$ 4,054,056	\$ 5,189,973	\$ 5,619,036	\$ 6,558,729
REVENUE:					
Per-Pupil Funding	\$ 10,694,076	\$ 11,440,852	\$ 12,178,453	\$ 11,473,435	\$ 12,878,466
Override Election Revenue	3,366,052	3,476,507	3,453,135	3,960,492	3,946,092
Other State Revenue	345,247	359,812	431,384	438,791	437,086
Fundraising Revenue		345,792	255,289	261,163	352,900
Miscellaneous Revenue	1,429,928	1,745,512	1,080,256	1,573,128	1,856,117
CDE Capital Construction	373,171	424,538	404,333	438,564	421,940
TOTAL REVENUE	\$ 16,208,474	\$ 17,793,013	\$ 17,802,850	\$ 18,145,573	\$ 19,892,601
TOTAL RESOURCES	\$ 20,149,314	\$ 21,847,069	\$ 22,992,823	\$ 23,764,609	\$ 26,451,330
EXPENDITURES:					
Personnel	\$ 10,479,360	\$ 11,024,126	\$ 11,632,196	\$ 12,338,880	\$ 13,430,811
Purchased Services	1,932,146	1,745,648	2,153,609	1,934,126	1,569,587
Purchased Services from District	1,910,493	1,999,596	2,060,000	2,393,414	2,621,279
Supplies	1,280,656	1,547,346	438,118	438,577	1,574,674
Property and Equipment	843,445	350,906	736,317	433,392	627,400
Other Uses	(350,842)	(10,526)	353,547	(332,509)	-
TOTAL EXPENDITURES	\$ 16,095,258	\$ 16,657,096	\$ 17,373,787	\$ 17,205,880	\$ 19,823,751
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 586,191
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 16,095,258	\$ 16,657,096	\$ 17,373,787	\$ 17,205,880	\$ 20,409,942
ENDING BALANCE	\$ 4,054,056	\$ 5,189,973	\$ 5,619,036	\$ 6,558,729	\$ 6,041,388
	2017-18	2018-19	2019-20	2020-21	2021-22
FUNDED STUDENT FTE:	1,412.7	1,414.8	1,445.0	1,445.0	1,445.0



Charter School Fund (continued)

Peak to Peak K-12 School (continued)

Service (SRE) Budget by Object

SRE PROGRAM	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2021-22 REVISED BUDGET
SRE 11 REGULAR EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	-	-	17,202,472	\$ 17,202,472
SRE TOTAL	-	-	-	-	-	-	-	17,202,472	\$ 17,202,472
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	946,842	-	-	-	\$ 946,842
SRE TOTAL	-	-	-	-	946,842	-	-	-	\$ 946,842
SRE 16 LITERACY & LANGUAGE									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	-	-	-	\$ -
0030 GEN HIGH EDUCATION	-	-	-	-	414,086	-	-	-	\$ 414,086
SRE TOTAL	-	-	-	-	414,086	-	-	-	\$ 414,086
SRE 17 TALENTED & GIFTED									
0070 TALENTED AND GIFTED	-	-	-	-	13,278	-	-	-	\$ 13,278
SRE TOTAL	-	-	-	-	13,278	-	-	-	\$ 13,278
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	8,669	-	-	-	\$ 8,669
SRE TOTAL	-	-	-	-	8,669	-	-	-	\$ 8,669
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	341,814	-	-	-	\$ 341,814
SRE TOTAL	-	-	-	-	341,814	-	-	-	\$ 341,814
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	144,805	-	-	-	\$ 144,805
SRE TOTAL	-	-	-	-	-	-	-	-	\$ 144,805
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	111,544	-	-	-	\$ 111,544
2830 HUMAN RESOURCES	-	-	-	-	6,241	-	-	-	\$ 6,241
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	634,000	-	-	-	\$ 634,000
SRE TOTAL	-	-	-	-	751,785	-	-	-	\$ 751,785
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 2,621,279	\$ -	\$ -	\$ 17,202,472	\$ 19,823,751



BOULDER VALLEY SCHOOL DISTRICT

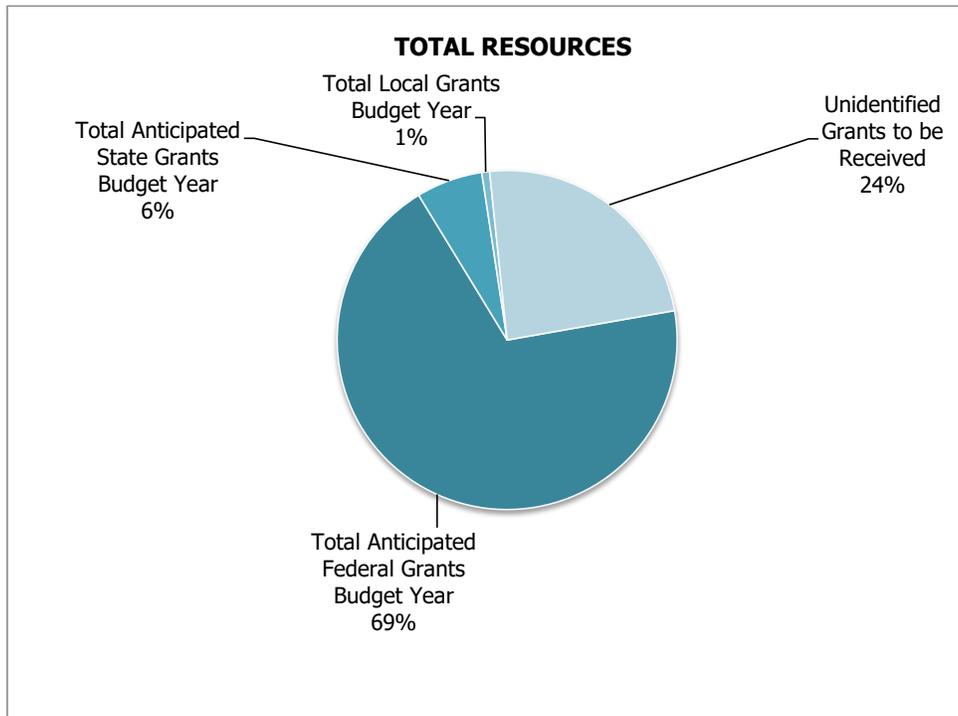
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Governmental Designated-Purpose Grants Fund

The district will receive funding in FY22 from two key sources, ESSA and IDEA Part B. The FY22 allocations for ESSA and IDEA Part B programs are estimated to have an 8 percent and 4 percent increase, respectively in comparison with FY21. In addition, in FY22 the district was awarded \$13.9M in ESSER III funding and \$1.2M for Special Education under the American Rescue Plan Act from the Department of Education. Awards received in FY20, FY21, and FY22 that will continue to be funded include two a School Health Professional Grants that will help support various Middle and High School programs, Expelled and At-Risk Grants at Justice High, Boulder Prep and the District, and 21st Century After School Program Grants. The district will continue to receive funding in FY22 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	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET *
10.575	Farm to School Grant	Dec - Nov	\$ -	\$ -	\$ 25,565	\$ 32,754	\$ 4,960
10.579	USDA	June - June	-	-	-	4,251	-
10.582	Fresh Fruit and Vegetable Program	June - June	-	-	74,332	64,783	75,920
10.172	Local Food Promotion Program	Sept - Sept	46,740	62,371	67,528	23,828	-
21.019	Coronavirus Relief Fund (CRF): K-12	June - Dec	-	-	138,335	14,214,726	-
21.019	Coronavirus Relief Fund (CRF): K-12 At-Risk Pupils	Oct - Dec	-	-	-	551,231	-
21.019	Coronavirus Relief Fund (CRF): SSRG	December	-	-	-	1,460,455	-
20.205	Highway Planning and Construction	June - June	299	-	-	-	-
84.002A	Adult Education Family Literacy	July - June	109,633	117,278	117,278	-	-
84.010A	Title I, Grants to Local Education Agencies	July - June	2,170,949	1,942,046	2,022,927	1,873,280	2,226,379
84.010A	Title 1A, School Improvement	July - Sept	-	-	69,665	151,495	396,292
84.027	Special Education: IDEA Part B	July - June	5,054,709	5,583,320	5,738,915	5,674,472	5,555,639
84.048A	Vocational Education - Carl Perkins Secondary	July - June	139,150	126,208	139,701	124,152	145,817
84.060A	Title VII, Part A: Indian Education	July - June	18,744	19,112	17,875	19,867	18,868
84.173	IDEA: Special Education: Preschool Grants	July - June	114,809	116,909	119,168	119,863	131,454
84.184S	School Emergency Response to Violence	Sept - April	-	-	-	-	91,322
84.287	Title V, Part B, 21st Century Learning Centers	July - June	188,875	120,000	95,000	120,993	300,000
84.287	Title V, Part B, 21st Century Learning Centers	July - June	-	168,405	128,717	156,948	144,577
84.282A	Title V, Part B, Public Charter School Grant	July - June	-	-	-	50,000	-
84.365A	Title III, English Language Acquisition	July - June	231,978	191,578	154,390	301,382	201,002
84.367A	Title II, Part A, Supporting Effective Instruction	July - June	490,169	517,825	386,807	201,867	725,795
84.424A	Title IV, Part A, Student Support and Academic Enrichm	July - June	11,453	43,468	92,493	110,649	133,668
84.425D	ESSER Fund	July - June	-	-	-	1,526,984	5,192
84.425D	ESSER Fund Supplemental	July - June	-	-	-	3,203	5,397
84.425D	ESSER CCSG	July - June	-	-	-	165,000	-
84.425D	ESSER II Fund	July - June	-	-	-	4,659,555	1,561,440
84.425D	ESSER III Fund - ARF	July - June	-	-	-	-	13,971,471
84.425D	ESSER II - Indian Ed	July - June	-	-	-	-	34,400
84.425D	ESSER II - Special Education	July - June	-	-	-	-	277,768
84.425D	ESSER II 21st Century	July - June	-	-	-	-	48,325
84.425D	ARP:IDEA Part B	July - June	-	-	-	-	1,225,989
			\$ 8,577,508	\$ 9,008,520	\$ 9,388,696	\$ 31,611,738	\$ 27,281,675
STATE GRANT NAME							
	Comprehensive Health Education Program	July - June	\$ 21,831	\$ 18,835	\$ 32,137	\$ -	\$ -
	School Counselor Corps	July - June	182,661	246,766	149,721	93,795	-
	CDE - FY2019-20 BEST Cash Grant	July - June	-	-	-	601,120	320,405
	State Grants for Libraries	July - June	9,291	9,182	9,063	10,597	-
	State Grant NTNL Board Certification	July - June	210,240	236,208	302,832	1,600	-
	State Grant - Public Health and Environment	Jan - Dec	-	-	-	2,621	635
	State Grant - Parks and Wildlife	July - June	750	-	-	-	-
	State Grant - Student Re-Engagement	July - June	196,869	216,453	-	-	-
	State Grant - School Health Professionals	July - June	901,153	1,046,760	785,934	751,652	839,533
	State Grant - School Turnaround Leaders Development	July - June	12,165	46,920	48,080	-	-
	State Grant - Gifted Education Universal Screening	July - June	46,384	42,016	42,156	42,630	38,389
	State Grant - Bullying Prevention and Education Grant	July - June	31,757	51,261	72,830	21,419	94,130
	State Grant - Career Success Pilot Program	July - June	29,843	71,399	121,582	190,860	200,000
	State Grant - SWAP	July - June	482,982	482,653	495,984	477,810	492,626
	State Grant - AP Exam Fees	Jan - June	-	-	15,376	9,487	-
	State Grant - School Safety Resource Center	Nov - Oct	-	-	-	-	1,431
	State Grant - TGYS	July - June	74,165	74,443	83,196	85,534	89,727
	State Grant - Retaining Teachers	July - June	-	-	110,625	-	-
	State Grant - Local Accountability	July - June	-	-	21,051	-	50,000
	State Grant - Concurrent Enrollment	July - June	-	-	-	37,693	82,000
	State Grant - CCSG	July - June	-	-	-	1,054,563	81,000
	State Grant - Public Safety	July - June	-	-	492,506	596,429	-
	State Grant - Department of Human Services	July - June	-	-	-	476,920	-
	Expelled and At-Risk	Mar - June	147,261	-	-	-	-
	Expelled and At-Risk Targeted Intervention-Justice High	July - June	-	133,847	155,109	205,106	248,884
	Expelled and At-Risk - Boulder Prep	July - June	73,157	1,240	79,935	78,978	101,677
	Expelled and At-Risk	July - June	-	-	-	177,949	443,811
	TOTAL STATE GRANTS		\$ 2,420,509	\$ 2,677,983	\$ 3,018,117	\$ 4,916,763	\$ 3,084,248
	TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR		8,577,508	9,008,520	9,388,696	31,611,738	27,281,675
	TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR		2,420,509	2,677,983	3,018,117	4,916,763	3,084,248
	TOTAL LOCAL GRANTS BUDGET YEAR		532,949	488,585	531,799	328,387	335,000
	UNIDENTIFIED GRANTS TO BE RECEIVED**		-	-	-	-	3,099,077
	TOTAL BUDGET		\$ 11,530,966	\$ 12,175,088	\$ 12,938,612	\$ 36,856,888	\$ 33,800,000

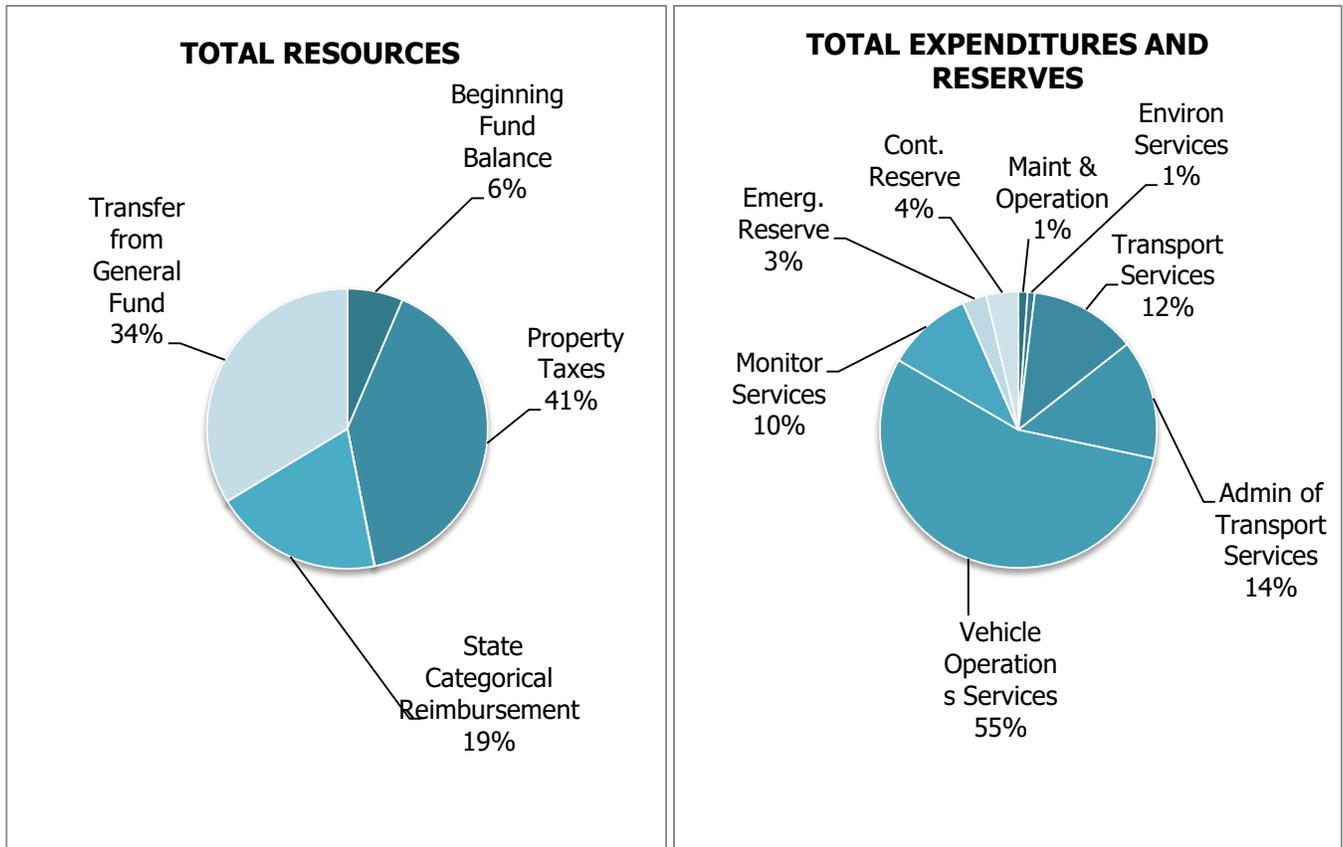
* The Budget does not include carryover dollars

** 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 property taxes (2005 mill levy), the Colorado Dept. of Education transportation reimbursement, a transfer from the General Fund, and paid usage by outside organizations. Total compensation is \$15.9M of which \$11.6M is Driver and Monitor compensation. The 2021-22 Revised Budget includes COLA, steps, PERA, and fixed benefit increases across all job classes. We continue to cope with a severe driver shortage and in response have restructured our routes to maximize driver efficiency. We are using charter buses where appropriate to continue to provide the best service possible. Adequate budget has been allocated to cover these anticipated costs for the 2021-22 fiscal year.



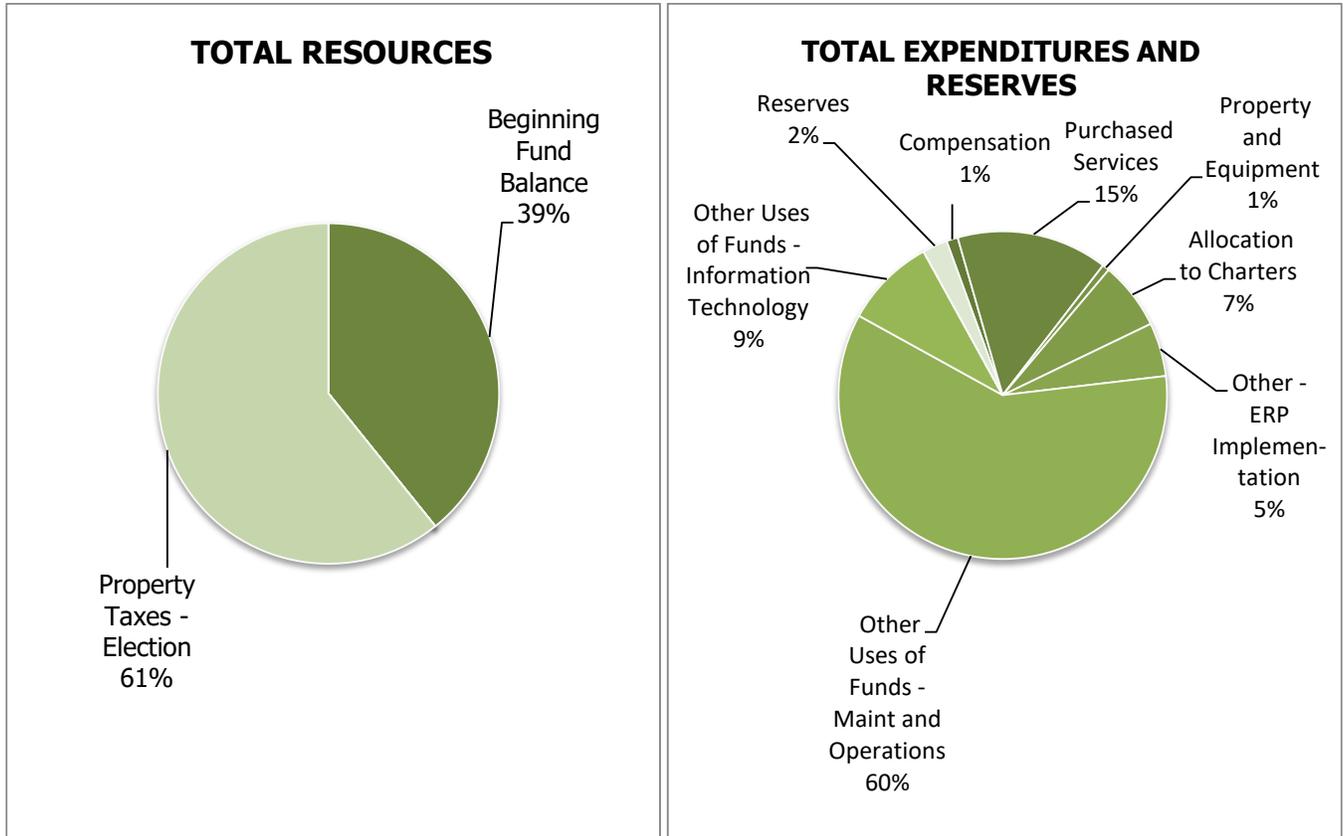
Transportation Fund (continued)

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET	PROJECTED BUDGET*		
						2022-23	2023-24	2024-25
BEGINNING FUND BALANCE	\$ 883,459	\$ 1,010,191	\$ 1,058,330	\$ 1,010,740	\$ 1,154,145	\$ 1,277,143	\$ 1,201,826	\$ 1,217,414
REVENUE:								
Property Taxes	\$ 7,280,492	\$ 7,227,070	\$ 7,243,650	\$ 7,219,251	\$ 7,263,500	\$ 7,260,000	\$ 7,260,000	\$ 7,260,000
Trans. Fees from Other Sources	182,435	269,576	183,873	-	10,000	40,000	60,000	80,000
State Categorical Reimbursement	3,456,332	3,363,466	3,320,628	3,531,025	3,487,098	3,525,027	3,605,479	3,652,243
CDE Audit Adjustment	-	-	(19,272)	-	-	-	-	-
Transfer from General Operating Fund	4,387,845	4,972,376	5,328,251	2,668,063	6,044,941	6,268,604	6,481,737	6,598,408
TOTAL REVENUE	\$ 15,307,104	\$ 15,832,488	\$ 16,057,130	\$ 13,418,339	\$16,805,539	\$ 17,093,631	\$ 17,407,216	\$ 17,590,651
TOTAL RESOURCES	\$ 16,190,563	\$ 16,842,679	\$ 17,115,460	\$ 14,429,079	\$17,959,684	\$ 18,370,774	\$ 18,609,042	\$ 18,808,065
EXPENDITURES:								
Maintenance & Operations	\$ 33,551	\$ 94,804	\$ 120,516	\$ 182,353	\$ 192,446	\$ 199,567	\$ 206,352	\$ 210,066
Environmental Services	140,707	117,951	155,427	147,008	150,983	156,569	161,892	164,806
Transportation Services	1,829,939	2,003,905	1,893,200	1,439,885	2,238,200	2,321,013	2,121,013	2,121,013
Admin of Transportation Services	2,234,549	2,261,388	2,325,969	2,360,479	2,508,674	2,601,495	2,689,946	2,738,365
Vehicle Operations Services	9,472,056	9,689,948	9,942,636	7,822,684	9,888,508	10,016,410	10,274,819	10,370,898
Monitoring Services	1,469,569	1,616,353	1,666,972	1,322,525	1,807,034	1,873,894	1,937,606	1,972,483
TOTAL EXPENDITURES	\$ 15,180,371	\$ 15,784,349	\$ 16,104,720	\$ 13,274,934	\$16,785,845	\$ 17,168,948	\$ 17,391,628	\$ 17,577,631
RESERVES:								
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 503,074	\$ 515,068	\$ 521,749	\$ 527,329
CONTINGENCY RESERVE	-	-	-	-	670,765	686,758	695,665	703,105
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 1,173,839	\$ 1,201,826	\$ 1,217,414	\$ 1,230,434
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 15,180,371	\$ 15,784,349	\$ 16,104,720	\$ 13,274,934	\$17,959,684	\$ 18,370,774	\$ 18,609,042	\$ 18,808,065
ENDING BALANCE	\$ 1,010,192	\$ 1,058,330	\$ 1,010,740	\$ 1,154,145	\$ -	\$ -	\$ -	\$ -

*Projections calculated based on the Denver-Aurora-Lakewood 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. The Revised Budget includes multi-year activity for ERP implementation costs for the district, personnel, a facility assessment and maintenance projects, a storm water and plant investment fee for the City of Boulder and Transportation Software implementation. Resources from the levy will allow investment for ongoing preventative maintenance and repairs to extend facility life. In 2021-22, the levy remained 4.000 Mills, the maximum allowed by voter approval.



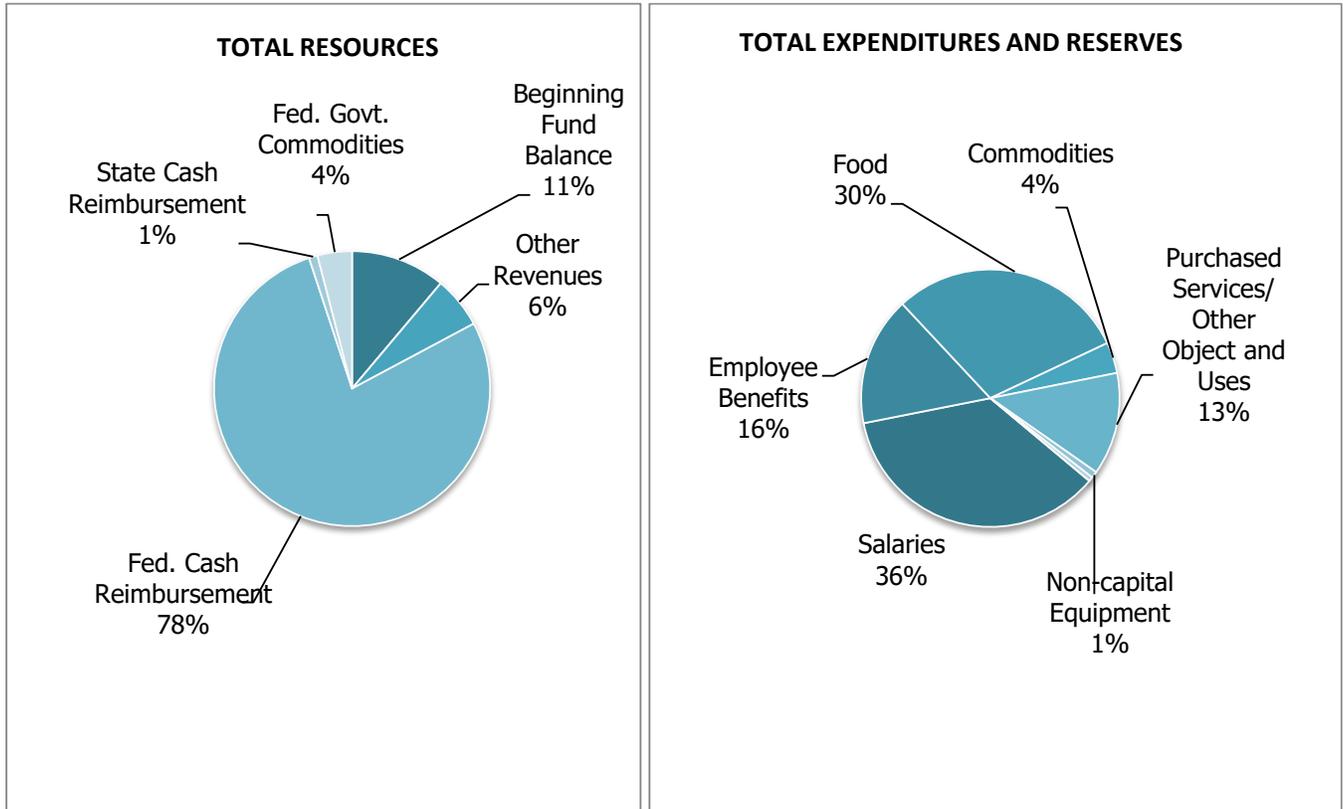
Operations & Technology Fund (continued)

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET	PROJECTED BUDGET*		
						2022-23	2023-24	2024-25
BEGINNING FUND BALANCE	\$ 1,679,595	\$ 4,624,117	\$ 13,077,142	\$ 22,337,386	\$ 20,231,887	\$ 13,974,945	\$ 16,278,306	\$ 18,659,980
REVENUE:								
Property Taxes - Election	17,901,870	24,379,824	29,078,341	29,116,745	31,334,868	32,494,258	33,599,063	34,203,846
TOTAL REVENUE	\$ 17,901,870	\$ 24,379,824	\$ 29,078,341	\$ 29,116,745	\$ 31,334,868	\$ 32,494,258	\$ 33,599,063	\$ 34,203,846
TOTAL RESOURCES	\$ 19,581,465	\$ 29,003,941	\$ 42,155,483	\$ 51,454,131	\$ 51,566,755	\$ 46,469,203	\$ 49,877,368	\$ 52,863,826
EXPENDITURES:								
Personnel	\$ -	\$ -	\$ -	\$ -	\$ 437,755	\$ -	\$ -	\$ -
Purchased Services	-	-	-	-	5,732,017	-	-	-
Property and Equipment	-	-	1,041,037	-	269,000	-	-	-
Allocation to Charters	1,340,934	1,889,782	2,240,340	2,360,404	2,576,971	2,672,319	2,763,178	2,812,915
Other - ERP Implementation	-	-	-	2,325,120	2,039,347	-	-	-
Other Uses of Funds - Maint and Operations	10,267,340	10,584,268	13,083,971	23,083,971	23,083,971	23,938,078	24,751,973	25,197,508
Other Uses of Funds - Information Technology	3,349,074	3,452,749	3,452,749	3,452,749	3,452,749	3,580,501	3,702,238	3,768,878
TOTAL EXPENDITURES	\$ 14,957,348	\$ 15,926,799	\$ 19,818,097	\$ 31,222,244	\$ 37,591,810	\$ 30,190,898	\$ 31,217,388	\$ 31,779,301
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 940,046	\$ 974,828	\$ 1,007,972	\$ 1,026,115
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 940,046	\$ 974,828	\$ 1,007,972	\$ 1,026,115
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 14,957,348	\$ 15,926,799	\$ 19,818,097	\$ 31,222,244	\$ 38,531,856	\$ 31,165,726	\$ 32,225,360	\$ 32,805,416
ENDING BALANCE	\$ 4,624,117	\$ 13,077,142	\$ 22,337,386	\$ 20,231,887	\$ 13,034,899	\$ 15,303,478	\$ 17,652,008	\$ 20,058,410

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

Food Services Fund

The Food Services Program will serve approximately 16,000 meals per day using the newly constructed central kitchen to serve 52 schools, 3 Head Start Programs and two charter schools outside of the District. The USDA will extend the free meals for all program through the end of the academic school year. Due to unprecedented student participation, the Food Services Program will have enough revenues for a positive ending fund balance. Therefore, the original General Fund transfer of \$1,512,829, which also included a one-time COVID mitigation allowance of \$4,994 for additional utility costs, will be eliminated.



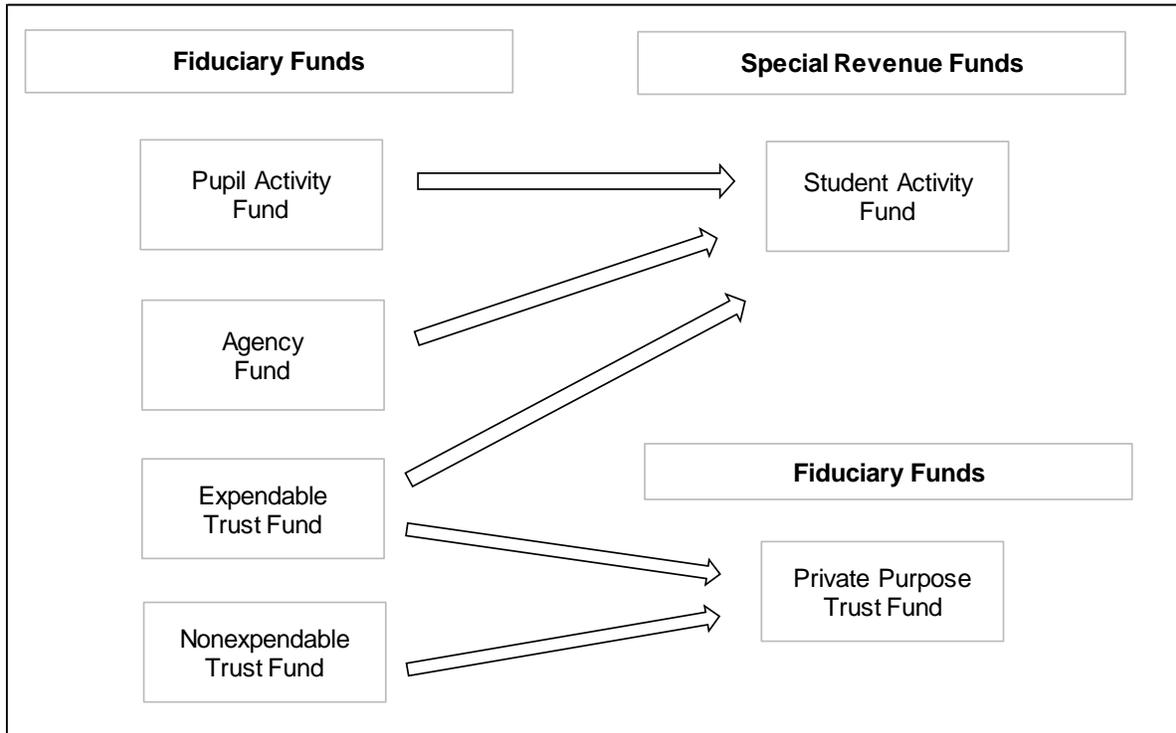
Food Services Fund (continued)

	2017-18	2018-19	2019-20	2020-21	2021-22 REVISED BUDGET	PROJECTED BUDGET*		
	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL		2022-23	2023-24	2024-25
BEGINNING FUND BALANCE	\$ 198,072	\$ 271,237	\$ 177,638	\$ 218,836	\$ 1,542,807	\$ 659,960	\$ 249,569	\$ 270,038
REVENUE:								
Over/Under	\$ 1,239	\$ 1,672	\$ (575)	\$ 5	\$ -	\$ -	\$ -	\$ -
A la Carte	297,710	308,043	282,175	19,461	85,223	319,441	330,302	336,247
Regular School Lunch	3,253,963	3,163,215	2,466,930	-	-	3,280,254	3,391,783	3,452,835
Federal Cash Reimbursement	2,881,267	2,726,275	3,248,407	10,117,872	10,750,302	2,827,147	2,923,270	2,975,889
State Cash Reimbursement	93,677	100,380	92,362	60,067	128,504	104,094	107,633	109,570
Catering	454,156	473,868	344,476	20,762	396,641	411,317	425,302	432,957
Reduced Price Meals	13,496	5,505	-	-	-	-	-	-
Federal Government Commodities	483,341	524,125	516,114	604,413	515,000	543,518	561,998	572,114
Miscellaneous Local	61,089	32,620	211,734	65,763	-	33,827	34,977	35,607
Snack Revenue	105,060	111,116	85,674	13,065	30,689	115,227	119,145	121,290
Breakfast Revenue	125,128	162,108	130,094	-	-	168,106	173,822	176,951
Contract Revenues	52,495	86,168	278,887	332,377	398,094	412,823	426,859	434,542
Transfer from General Operating Fund	857,616	1,162,851	1,542,667	-	-	2,174,355	2,693,095	2,724,357
TOTAL REVENUE	\$ 8,680,237	\$ 8,857,946	\$ 9,198,945	\$ 11,233,785	\$ 12,304,453	\$ 10,390,109	\$ 11,188,186	\$ 11,372,359
TOTAL RESOURCES	\$ 8,878,309	\$ 9,129,183	\$ 9,376,583	\$ 11,452,621	\$ 13,847,260	\$ 11,050,069	\$ 11,437,755	\$ 11,642,397
EXPENDITURES:								
Personnel	\$ 5,186,022	\$ 5,624,009	\$ 5,975,308	\$ 5,514,378	\$ 6,889,285	\$ 5,832,098	\$ 6,030,389	\$ 6,138,936
Purchased Services	144,286	89,123	106,830	205,813	240,308	249,199	257,672	262,310
Food	2,502,830	2,447,490	2,215,356	2,540,240	3,963,499	2,538,047	2,624,341	2,671,579
Commodities	483,341	524,125	516,114	604,413	515,000	543,518	561,998	572,114
Other Uses	178,124	180,134	252,586	328,421	539,435	559,394	578,413	588,824
Non-capital Equipment	84,046	50,628	71,889	60,922	109,603	113,658	117,522	119,637
Other Objects and Uses	28,423	36,036	19,664	655,627	930,170	964,586	997,382	1,015,335
TOTAL EXPENDITURES	\$ 8,607,072	\$ 8,951,545	\$ 9,157,747	\$ 9,909,814	\$ 13,187,300	\$ 10,800,500	\$ 11,167,717	\$ 11,368,735
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 31,175	\$ 209,569	\$ 230,038	\$ 233,662
GAAP RESERVES	-	-	-	-	40,000	40,000	40,000	40,000
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 71,175	\$ 249,569	\$ 270,038	\$ 273,662
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 8,607,072	\$ 8,951,545	\$ 9,157,747	\$ 9,909,814	\$ 13,258,475	\$ 11,050,069	\$ 11,437,755	\$ 11,642,397
ENDING BALANCE	\$ 271,237	\$ 177,638	\$ 218,836	\$ 1,542,807	\$ 588,785	\$ -	\$ -	\$ -

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



Student Activities Fund (continued)

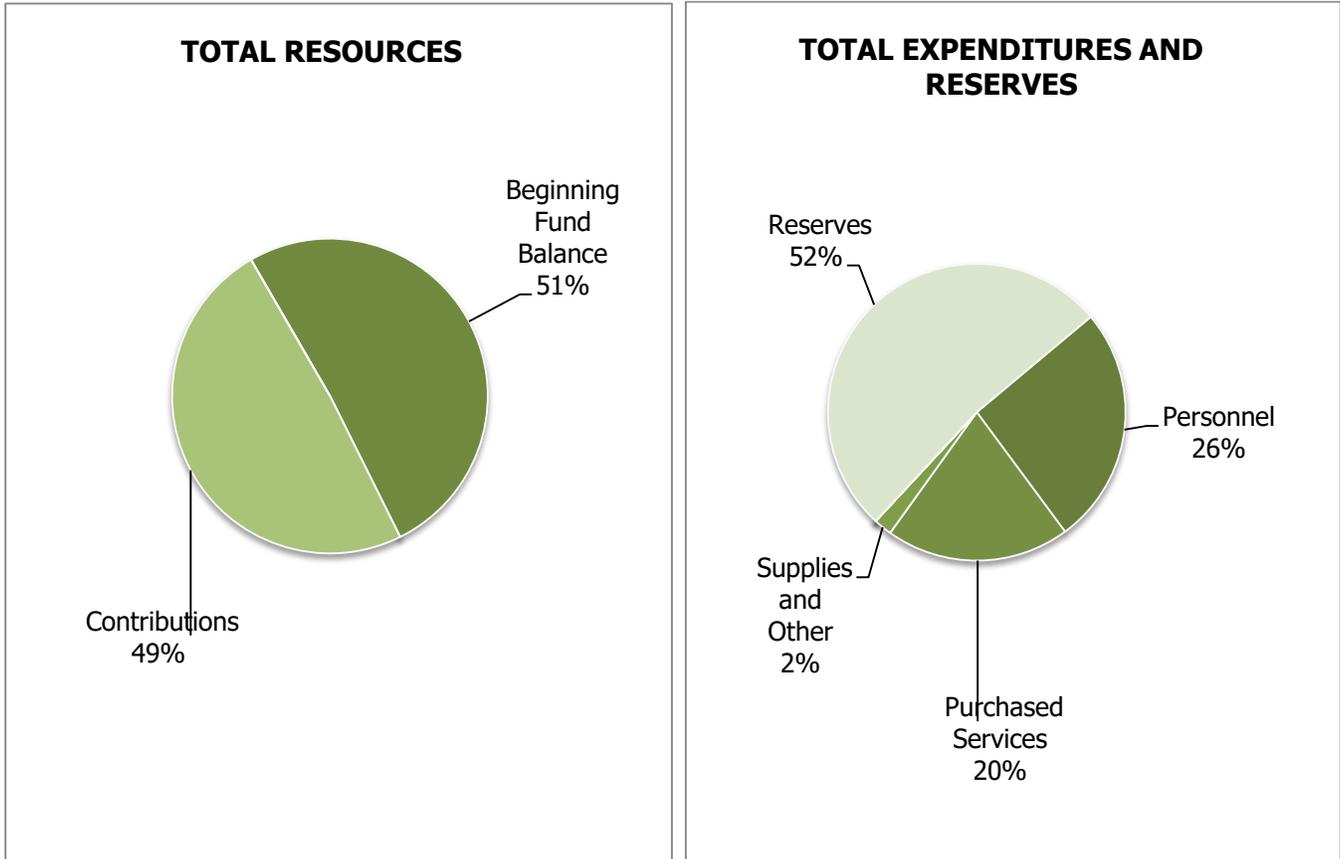
	2017-18	2018-19	2019-20	2020-21	2021-22 REVISED BUDGET	PROJECTED BUDGET**		
	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL		2022-23	2023-24	2024-25
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 5,498,860	\$ 5,997,847	\$ 6,263,944	\$ 5,397,847	\$ 5,241,847	\$ 3,876,767
REVENUE:								
Board Approved Fees	\$ -	\$ -	\$ 768,190	\$ 912,425	\$ 1,000,000	\$ 990,000	\$ 950,000	\$ 3,515,000
Donations and Contributions	-	-	3,343,801	1,784,604	4,000,000	3,400,000	3,500,000	4,000,000
Miscellaneous Local Revenue	-	-	4,746,254	1,681,106	5,000,000	4,800,000	4,760,000	4,500,000
TOTAL REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,858,245</u>	<u>\$ 4,378,135</u>	<u>\$ 10,000,000</u>	<u>\$ 9,190,000</u>	<u>\$ 9,210,000</u>	<u>\$ 12,015,000</u>
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,357,105</u>	<u>\$ 10,375,982</u>	<u>\$ 16,263,944</u>	<u>\$ 14,587,847</u>	<u>\$ 14,451,847</u>	<u>\$ 15,891,767</u>
EXPENDITURES:								
Personnel	\$ -	\$ -	\$ 1,426,273	\$ 641,449	\$ 1,600,000	\$ 1,646,000	\$ 1,685,080	\$ 1,726,273
Purchased Services	-	-	1,637,334	414,260	2,800,000	1,800,000	2,660,000	2,566,000
Supplies	-	-	4,245,230	2,432,589	5,000,000	4,500,000	4,650,000	5,205,000
Property and Equipment	-	-	418,255	441,521	700,000	600,000	620,000	750,000
Other Uses of Funds	-	-	632,166	182,219	700,000	800,000	960,000	1,000,000
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,359,258</u>	<u>\$ 4,112,038</u>	<u>\$ 10,800,000</u>	<u>\$ 9,346,000</u>	<u>\$ 10,575,080</u>	<u>\$ 11,247,273</u>
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 300,000</u>	<u>\$ 280,380</u>	<u>\$ 317,252</u>	<u>\$ 337,418</u>
TOTAL EXPENDITURES/ EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,359,258</u>	<u>\$ 4,112,038</u>	<u>\$ 11,100,000</u>	<u>\$ 9,626,380</u>	<u>\$ 10,892,332</u>	<u>\$ 11,584,691</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,997,847</u>	<u>\$ 6,263,944</u>	<u>\$ 5,163,944</u>	<u>\$ 4,961,467</u>	<u>\$ 3,559,515</u>	<u>\$ 4,307,076</u>

* 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-Aurora-Lakewood CPI.

Front Range BOCES Fund

The Front Range BOCES Fund is a custodial fund to account for activities of the Front Range BOCES. The district has an intergovernmental agreement, under which the district processes contributions and non-personnel expenditures of the Front Range BOCES. The district is acting only in a fiduciary (custodial) capacity on behalf of the Front Range BOCES. Revenues include contributions from member districts. Expenditures include personnel costs, which are processed by a third party, and non-personnel costs necessary for the Front Range BOCES to provide educational and other support to its members.



Front Range BOCES Fund (continued)

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 249,342	\$ 265,449	\$ 322,720
REVENUE:					
Contributions	\$ -	\$ -	\$ 310,424	\$ 337,007	\$ 315,000
TOTAL REVENUE	\$ -	\$ -	\$ 310,424	\$ 337,007	\$ 315,000
TOTAL RESOURCES	\$ -	\$ -	\$ 559,766	\$ 602,456	\$ 637,720
EXPENDITURES:					
Personnel	\$ -	\$ -	\$ 155,018	\$ 156,116	\$ 165,000
Purchased Services	-	-	126,974	63,639	130,000
Supplies and Other	-	-	12,325	59,981	15,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 294,317	\$ 279,736	\$ 310,000
RESERVES:					
Reserved for Front Range BOCES	\$ -	\$ -	\$ -	\$ -	\$ 327,720
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 327,720
TOTAL EXPENDITURES/RESERVES AND TRANSFERS	\$ -	\$ -	\$ 294,317	\$ 279,736	\$ 637,720
ENDING BALANCE	\$ -	\$ -	\$ 265,449	\$ 322,720	\$ -

*As this is a custodial fund only, projections do not apply.





BOULDER VALLEY SCHOOL DISTRICT

DEBT SERVICE FUNDS

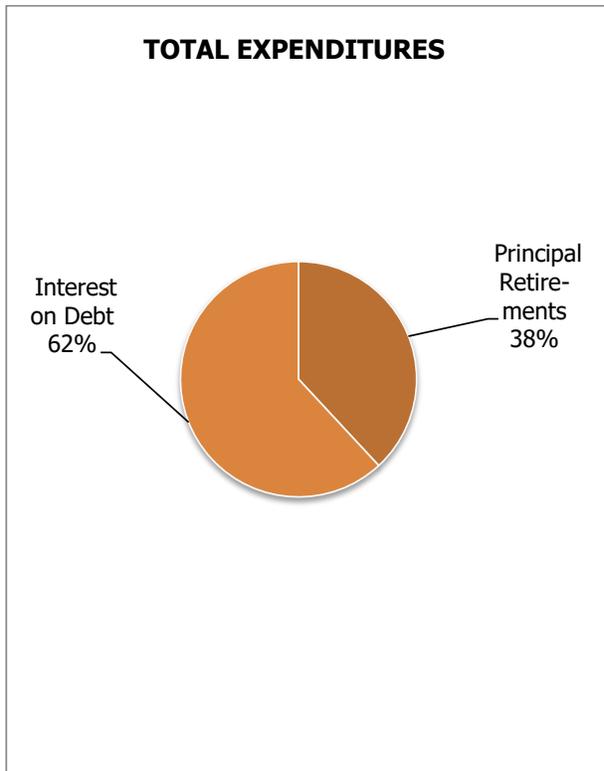
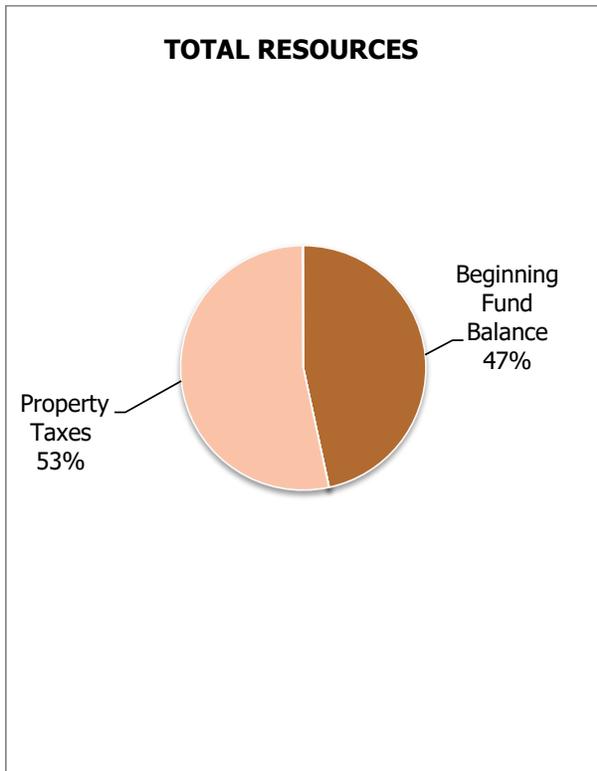
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Bond Redemption Fund

The Bond Redemption Fund mill levy for property tax collections are set 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.

<u>Year Ended June 30.</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	18,975,000	32,411,025	51,386,025
2026	19,865,000	31,497,025	51,362,025
2027 - 2031	114,155,000	142,333,888	256,488,888
2032 - 2036	142,565,000	113,527,475	256,092,475
2037 - 2041	178,465,000	76,222,500	254,687,500
2042 - 2046	193,200,000	28,643,787	221,843,787
2047 - 2049	41,075,000	2,267,700	43,342,700
Total	<u>\$771,020,000</u>	<u>\$ 529,737,725</u>	<u>\$1,300,757,725</u>





Bond Redemption Fund (continued)

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET	PROJECTED BUDGET*		
						2022-23	2023-24	2024-25
BEGINNING FUND BALANCE	\$ 48,173,528	\$ 44,961,935	\$ 49,553,956	\$ 49,925,855	\$ 49,678,228	\$ 49,569,442	\$ 43,508,092	\$ 44,218,842
REVENUE:								
Delinquent Property Taxes	\$ 44,422	\$ 37,716	\$ 67,355	\$ 49,600	\$ 35,000	\$ 40,000	\$ 40,000	\$ 40,000
Property Taxes	53,674,527	53,565,673	57,081,659	56,793,436	57,050,000	54,750,000	55,300,000	55,000,000
Interest Income	468,220	783,733	683,685	74,837	10,000	75,000	75,000	75,000
TOTAL REVENUE	\$ 54,187,169	\$ 54,387,122	\$ 57,832,699	\$ 56,917,873	\$ 57,095,000	\$ 54,865,000	\$ 55,415,000	\$ 55,115,000
TOTAL RESOURCES	\$ 102,360,697	\$ 99,349,057	\$ 107,386,655	\$ 106,843,728	\$106,773,228	\$ 104,434,442	\$ 98,923,092	\$ 99,333,842
EXPENDITURES:								
Principal Retirements	\$ 22,265,000	\$ 18,395,000	\$ 20,375,000	\$ 20,865,000	\$ 21,755,000	\$ 23,220,000	\$ 18,535,000	\$ 19,930,000
Interest on Debt	35,130,212	31,400,100	37,083,900	36,299,000	35,312,650	37,706,350	36,169,250	35,582,275
Bond Issuance Costs	-	918,495	-	-	-	-	-	-
Other - Paying Agent Fees	3,550	-	1,900	1,500	7,500	-	-	-
TOTAL EXPENDITURES	\$ 57,398,762	\$ 50,713,595	\$ 57,460,800	\$ 57,165,500	\$ 57,075,150	\$ 60,926,350	\$ 54,704,250	\$ 55,512,275
OTHER FINANCING SOURCES (USES)								
Proceeds from Debt Issuance	\$ -	\$ 162,745,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Premium	-	13,551,434	-	-	-	-	-	-
Payment to Escrow Agent	-	(175,377,940)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 918,494	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 44,961,935	\$ 49,553,956	\$ 49,925,855	\$ 49,678,228	\$ 49,698,078	\$ 43,508,092	\$ 44,218,842	\$ 43,821,567

*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.

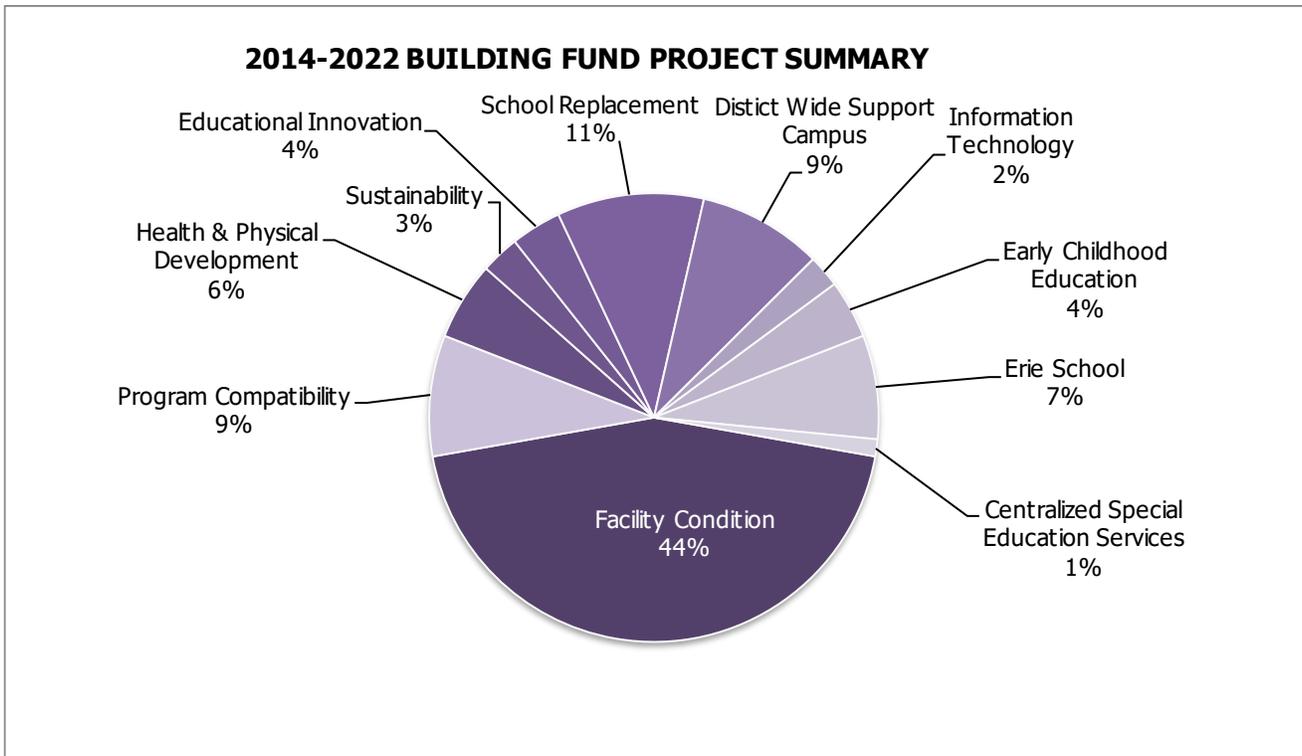
Early Childhood Education classrooms and support spaces will be constructed to allow BVSD to provide preschool and full-day kindergarten throughout the district.

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
District 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		12,825,000
Other Contributions		6,643,004
TOTAL COST	\$	676,992,779





2014 Building Fund (continued)

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET	PROJECTED BUDGET*		
						2022-23	2023-24	2024-25
BEGINNING FUND BALANCE	\$ 279,402,989	\$ 149,279,877	\$ 196,777,138	\$ 98,882,778	\$ 29,896,817	\$ 11,954,917	\$ 7,854,917	\$ -
REVENUE:								
Net Bond Proceeds	\$ -	\$ 157,387,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	3,363,362	3,680,342	2,656,989	111,941	5,000	-	-	-
School Contributions	80,000	144,601	80,000	80,000	-	-	-	-
Sale of Land/Building	-	743,795	-	-	-	-	-	-
Other Local Revenue	643,753	2,313,049	648,009	240,940	28,644	-	-	-
TOTAL REVENUE	\$ 4,087,115	\$ 164,269,062	\$ 3,384,999	\$ 432,881	\$ 33,644	\$ -	\$ -	\$ -
TOTAL RESOURCES	<u>\$ 283,490,104</u>	<u>\$ 313,548,939</u>	<u>\$ 200,162,137</u>	<u>\$ 99,315,659</u>	\$ 29,930,461	<u>\$ 11,954,917</u>	<u>\$ 7,854,917</u>	<u>\$ -</u>
EXPENDITURES:								
Capital Outlays	\$ 134,210,227	\$ 115,792,016	\$ 101,279,359	\$ 69,418,841	\$ 17,975,544	\$ 4,100,000	\$ 7,854,917	\$ -
Bond Issuance Costs	-	979,785	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 134,210,227</u>	<u>\$ 116,771,801</u>	<u>\$ 101,279,359</u>	<u>\$ 69,418,841</u>	\$ 17,975,544	<u>\$ 4,100,000</u>	<u>\$ 7,854,917</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ 149,279,877</u>	<u>\$ 196,777,138</u>	<u>\$ 98,882,778</u>	<u>\$ 29,896,817</u>	\$ 11,954,917	<u>\$ 7,854,917</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 - 2021	Revised 2021 - 2022	Anticipated Completion
BCSIS/HIGH PEAKS	\$ 7,954,344	\$ 7,944,032	\$ 10,312	2019
BEAR CREEK ELEMENTARY	9,239,623	9,229,493	10,131	2021
BIRCH ELEMENTARY	8,315,937	8,315,937	-	2017
COAL CREEK ELEMENTARY	6,628,300	6,615,985	12,315	2020
COLUMBINE ELEMENTARY	1,190,073	1,190,073	-	2019
COMMUNITY MONTESSORI	5,370,247	5,370,247	-	2018
AC-CMMNTY MONT	2,787,562	2,176,650	610,912	2022
CREEKSIDE ELEMENTARY	20,821,802	20,670,208	151,593	2018
CREST VIEW ELEMENTARY	8,920,363	8,789,322	131,041	2021
DOUGLASS ELEMENTARY	24,242,269	24,242,269	-	2018
EISENHOWER ELEMENTARY	7,050,365	7,050,365	-	2019
EMERALD ELEMENTARY	22,494,416	22,494,416	-	2018
FIRESIDE ELEMENTARY	7,315,875	7,315,875	-	2019
AC-FIRESIDE	1,973,374	1,565,445	407,929	2022
FLAT IRONS ELEMENTARY	6,631,371	6,622,087	9,284	2021
FOOTHILL ELEMENTARY	9,306,405	9,303,517	2,887	2021
GOLD HILL	694,836	681,479	13,357	2021
HEATHERWOOD ELEMENTARY	7,023,738	7,023,738	-	2020
JAMESTOWN ELEMENTARY	632,016	631,691	324	2021
KOHL ELEMENTARY	8,042,503	8,042,503	-	2019
LAFAYETTE ELEMENTARY	9,722,037	9,598,374	123,663	2020
LOUISVILLE ELEMENTARY	8,415,436	8,415,436	-	2020
MAPLETON	2,419,159	2,419,159	-	2021
MESA ELEMENTARY	9,279,920	9,279,920	-	2020
NEDERLAND ELEMENTARY	6,115,460	6,115,460	-	2020
PIONEER ELEMENTARY	9,156,672	9,145,478	11,195	2018
RYAN ELEMENTARY	3,776,747	3,776,748	-	2018
AC-RYAN	2,254,028	1,717,961	536,067	2022
SANCHEZ ELEMENTARY	5,625,486	5,625,486	-	2017
SUPERIOR ELEMENTARY	7,565,842	7,560,312	5,529	2020
UNIVERSITY HILL ELEMENTARY	18,306,554	15,311,469	2,995,085	2022
WHITTIER ELEMENTARY	8,209,106	8,209,106	-	2017
Total Elementary School Projects	\$ 257,481,866	\$ 252,450,243	\$ 5,031,624	

Middle School Projects				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2021	Revised 2021 - 2022	Anticipated Completion
ANGEVINE MIDDLE	\$ 9,350,349	\$ 9,350,349	\$ -	2020
BROOMFIELD HEIGHTS MIDDLE	14,646,540	14,646,541	-	2017
CASEY MIDDLE	1,930,495	1,924,548	5,948	2021
CENTENNIAL MIDDLE	11,814,217	11,814,217	-	2019
AC-CENTENNIAL	1,454,109	980,057	474,052	2022
LOUISVILLE MIDDLE	6,219,572	6,219,572	-	2018
MANHATTAN MIDDLE	10,511,975	10,501,116	10,859	2018
AC-MANHATTAN	2,913,110	2,115,034	798,076	2022
PLATT MIDDLE	16,861,778	16,861,778	-	2019
AC-PLATT	3,383,081	2,732,840	650,241	2022
SOUTHERN HILLS MIDDLE	8,844,799	8,844,799	-	2017
SUMMIT MIDDLE	11,730,510	11,730,510	-	2017
Total Middle School Projects	\$ 99,660,534	\$ 97,721,359	\$ 1,939,176	

High School Projects				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2021	Revised 2021 - 2022	Anticipated Completion
ARAPAHOE RIDGE HIGH	\$ 14,948,816	\$ 14,826,879	\$ 121,936	2021
BOULDER HIGH	24,147,929	22,978,335	1,169,594	2018
BOULDER PREP	294,548	294,548	-	2019
BROOMFIELD HIGH	18,102,575	18,102,575	-	2019
CENTAURUS HIGH	29,892,049	29,892,049	-	2019
FAIRVIEW HIGH	23,018,456	22,874,493	143,963	2020
JUSTICE HIGH	261,849	165,173	96,676	2021
MONARCH HIGH	10,293,943	10,293,943	-	2019
NEW VISTA HIGH	13,305,228	369,416	2,025,525	2023
PEAK TO PEAK	10,200,000	10,200,000	-	2016
Total High School Projects	\$ 144,465,392	\$ 129,997,410	\$ 3,557,695	



2014 Building Fund (continued)

Project List (continued)

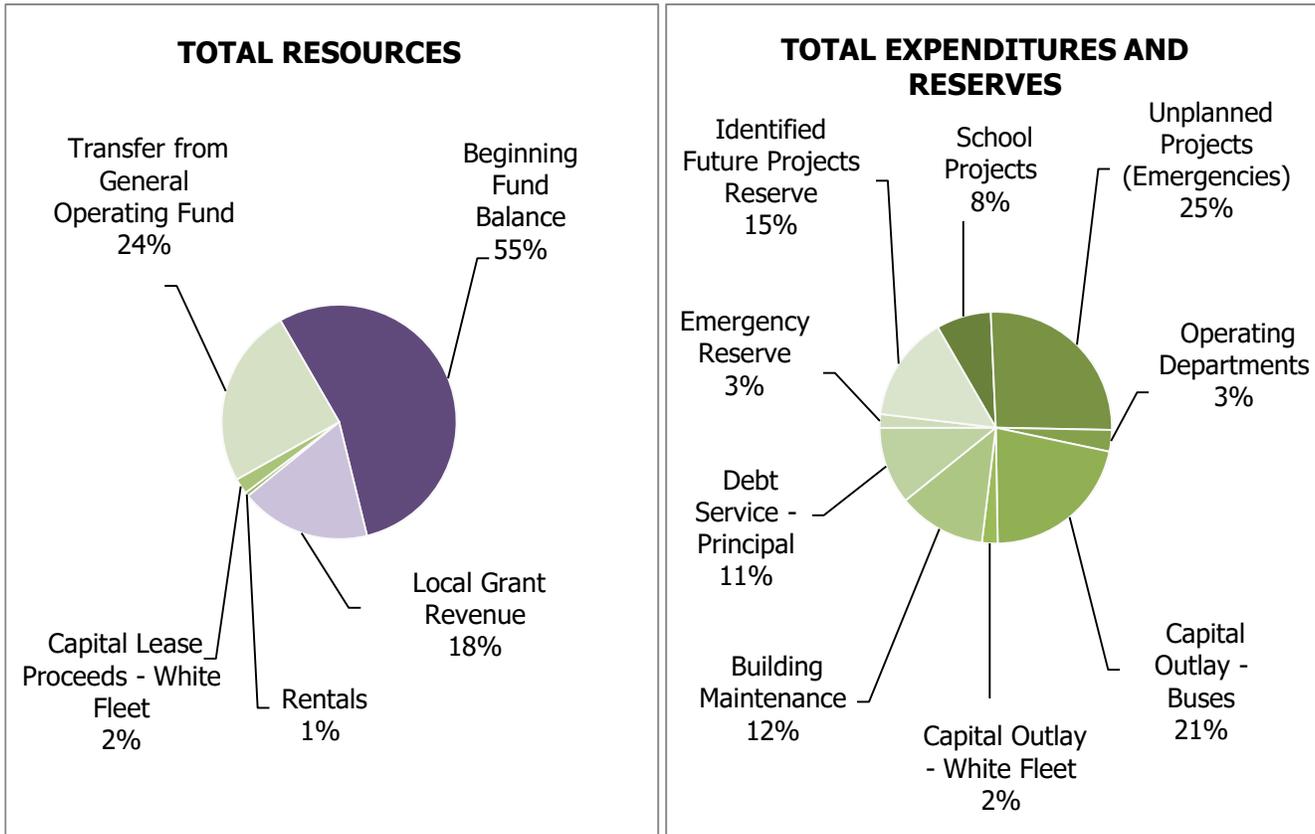
K-8 and Mid/Sr Projects				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2021	Revised 2021 - 2022	Anticipated Completion
ASPEN CREEK K-8	\$ 6,287,521	\$ 6,287,521	\$ -	2018
ELDORADO K-8	10,705,407	10,705,407	-	2019
MEADOWLARK PK-8	40,115,163	39,493,989	621,174	2018
HALCYON	7,919,361	6,079,292	1,840,069	2022
HORIZONS K-8	3,489,334	3,488,580	754	2020
AC-HORIZONS	1,235,890	848,301	387,589	2022
MONARCH K-8	9,205,508	9,205,508	-	2019
NEDERLAND MIDDLE/HIGH	9,251,777	8,964,830	286,947	2020
Total K-8 and Mid/Sr Projects	\$ 88,209,961	\$ 85,073,427	\$ 3,136,534	

District Wide				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2021	Revised 2021 - 2022	Anticipated Completion
CENTRALIZED SPECIAL EDUCATION	\$ 534,266	\$ -	\$ 534,266	2023
DW CAMPUS : KITCHEN	16,416,659	16,330,019	86,640	2020
DW CAMPUS : ADMINISTRATION	26,949,256	26,745,178	204,078	2021
DW CAMPUS : TRANSPORTATION	24,007,109	23,928,890	78,218	2019
DW CAMPUS : WAREHOUSE/MAINT	-	-	-	2021
DW : EARLY CHILDHOOD ED	-	-	-	2021
DW : FULL-DAY KINDERGARTEN	-	-	-	2020
DW : RADIOS	898,918	898,918	-	2019
IT: INTERNET AFFODABLE HOUSING	-	-	-	2021
IT: INTEGRATED AUDIO ENHANCE	45,137	18,627	26,510	2021
IT: INTERNET/SYSTEM STABILITY	6,026,783	5,845,330	181,453	2019
IT: CLOSET UPGRADES	474,310	469,151	5,159	2021
IT: DATA CENTER UPGRADES	755,212	755,212	-	2021
IT: CLOSET AIR COOLING	-	-	-	2021
INNOVATION	317,322	320,326	-	2021
LAFAYETTE BUS FACILITY	1,678,532	1,678,532	-	2017
NEDERLAND BUS FACILITY	506,115	503,179	2,936	2019
SOMBRERO MARSH ENVIRONMENTAL	605,498	585,505	19,993	2021
Total District Wide	\$ 79,215,116	\$ 78,078,867	\$ 1,139,252	

Other (Reserves & Administration)				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2021	Revised 2021 - 2022	Anticipated Completion
INFLATION	\$ -	\$ -	\$ -	2021
PROGRAM RESERVE	1,671,263	-	1,671,263	2023
DEBT ISSUANCE	2,463,122	2,463,122	-	2019
UNALLOCATED OVERHEAD	3,825,525	1,239,552	1,500,000	2023
ADDITIONAL RESERVE (Premium)	-	-	-	2021
Total Other	\$ 7,959,910	\$ 3,702,673	\$ 3,171,263	
GRAND TOTAL	\$ 676,992,779	\$ 647,023,979	\$ 17,975,544	

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 repair, maintenance support, and vehicle replacements. All carryover projects are identified as one-time expenditures and will not lead to an ongoing deficit.





Capital Reserve Fund (continued)

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET	PROJECTED BUDGET*		
						2022-23	2023-24	2024-25
BEGINNING FUND BALANCE	\$ 1,121,460	\$ 2,849,151	\$ 5,346,486	\$ 6,882,117	\$ 5,003,177	\$ 1,528,586	\$ 506,570	\$ 285,128
REVENUE:								
Sale of Fixed Assets	\$ 225,101	\$ 122,981	\$ 185,275	\$ 269,082	\$ -	\$ -	\$ -	\$ -
Sale of Land/Building	-	433,705	-	-	-	-	-	-
Local Grant Revenue	-	-	-	-	1,648,015	-	-	-
Rentals	79,552	81,836	84,291	86,819	49,107	50,580	52,097	53,660
Miscellaneous	-	-	826,039	231,198	-	-	-	-
Capital Lease Proceeds - Buses	-	-	526,650	-	-	-	-	-
Capital Lease Proceeds - White Fleet	-	-	-	-	200,000	207,400	214,452	218,312
One-Time Transfer from Community Schools	1,000,000	1,400,000	85,000	-	-	-	-	-
Transfer from Preschool Fund	12,123	16,568	12,144	13,299	13,299	13,791	14,260	14,517
Transfer from General Operating Fund	2,990,979	3,754,885	5,821,327	1,842,976	2,277,961	2,258,546	2,335,337	2,377,373
TOTAL REVENUE	\$ 4,307,755	\$ 5,809,975	\$ 7,540,726	\$ 2,443,374	\$ 4,188,382	\$ 2,530,317	\$ 2,616,146	\$ 2,663,862
TOTAL RESOURCES	\$ 5,429,215	\$ 8,659,126	\$ 12,887,212	\$ 9,325,491	\$ 9,191,559	\$ 4,058,903	\$ 3,122,716	\$ 2,948,990
EXPENDITURES:								
School Projects	\$ 258,067	\$ 538,519	\$ 3,006,691	\$ 1,556,820	\$ 699,943	\$ 100,841	\$ 104,270	\$ 106,147
Unplanned Projects (Emergencies)	-	-	-	-	2,382,375	1,101,353	303,275	283,166
Operating Departments	966,831	1,204,192	741,810	768,707	274,978	285,152	294,847	300,154
Capital Outlay - Buses	-	-	611,772	361,087	1,961,594	334,173	345,535	351,755
Capital Outlay - White Fleet	-	-	-	-	200,000	207,400	214,452	218,312
Building Maintenance	911,760	1,126,523	1,119,665	1,110,543	1,123,926	565,511	584,738	595,263
Debt Service - Principal	419,533	413,258	494,994	496,701	987,843	924,393	955,822	973,027
Debt Service - Interest	23,873	30,148	30,163	28,456	32,314	33,510	34,649	35,273
TOTAL EXPENDITURES	\$ 2,580,064	\$ 3,312,640	\$ 6,005,095	\$ 4,322,314	\$ 7,662,973	\$ 3,552,333	\$ 2,837,588	\$ 2,863,097
RESERVES:								
Emergency Reserve	\$ -	\$ -	\$ -	\$ -	\$ 174,449	\$ 106,570	\$ 85,128	\$ 85,893
Identified Future Projects Reserve	-	-	-	-	1,354,137	400,000	200,000	-
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 1,528,586	\$ 506,570	\$ 285,128	\$ 85,893
TOTAL EXPENDITURES AND RESERVES	\$ 2,580,064	\$ 3,312,640	\$ 6,005,095	\$ 4,322,314	\$ 9,191,559	\$ 4,058,903	\$ 3,122,716	\$ 2,948,990
ENDING BALANCE	\$ 2,849,151	\$ 5,346,486	\$ 6,882,117	\$ 5,003,177	\$ -	\$ -	\$ -	\$ -

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

Capital Reserve Fund (continued)

Project List

		2021-22 Revised Budget
School Projects & Unplanned Projects (Emergencies)		
Education Center	Ed Center Campus	\$ 40,000
Education Center	Office Remodel - Deputy Superintendent (includes carry over)	7,050
Emerald Elementary	Shade Structures	32,614
Justice High	Building Renovations & Improvements (includes carry over)	342,829
Security	Classroom Numbering (includes carry over)	15,788
District Wide	Furniture & Fixtures (includes carry over)	114,378
District Wide	Indoor Air Quality (includes carry over)	137,284
District Wide	Special Education Modifications &/or Equipment (includes carry over)	10,000
District Wide	Unplanned Projects (Emergencies) (includes carry over)	2,382,375
Total School Projects :		\$ 3,082,318
Operating Departments & Buses		
Food Services	Food Services Equipment & Maintenance (includes carry over)	\$ 20,385
Print Shop	Print Shop Equipment (includes carry over)	10,000
Security	Building Improvements & Equipment (includes carry over)	140,637
Transportation	Preschool Safety Seats (includes carry over)	10,000
Transportation	Other Student Transport Vehicles (includes carry over)	44,877
Transportation	Buses - Capital Outlay (includes carry over)	1,961,594
Transportation	Vehicles - White Fleet Modifications/Equip/Rental (includes carry over)	27,079
Transportation	Vehicles - White Fleet Maintenance & Misc Fees (includes carry over)	22,000
Transportation	Vehicles - White Fleet Capital Outlay	200,000
Total Operating Departments :		\$ 2,436,572
Building Maintenance		
District Wide	Fire Safety Suppression (includes carry over)	\$ 22,121
District Wide	HVAC (includes carry over)	79,645
District Wide	Doors & Windows (includes carry over)	19,030
District Wide	Elevator Repairs	23,700
District Wide	Americans With Disabilities Act (includes carry over)	20,721
District Wide	Environmental Management (includes carry over)	71,463
District Wide	Backflow Preventer Replacement (includes carry over)	34,078
District Wide	Concrete / Asphalt (includes carry over)	47,300
District Wide	Electrical	19,000
District Wide	Grounds (includes carry over)	275,088
District Wide	Maintenance Equipment (includes carry over)	152,031
District Wide	Roofing	85,300
District Wide	Custodial Equipment (includes carry over)	144,372
District Wide	Playgrounds	23,700
District Wide	Flooring (includes carry over)	37,764
District Wide	Painting (includes carry over)	26,013
District Wide	Plumbing (includes carry over)	42,600
Total Building Maintenance :		\$ 1,123,926
Debt Service		
Accounting Svcs	Debt Service - Principal, Buses & White Fleet	\$ 987,843
Accounting Svcs	Debt Service - Interest, Buses & White Fleet	32,314
Total Debt Service :		\$ 1,020,157
Reserves		
	Emergency Reserve (TABOR - 3% Budget)	\$ 174,449
	Identified Future Projects Reserve	1,354,137
Total Reserves :		\$ 1,528,586
GRAND TOTAL :		\$ 9,191,559





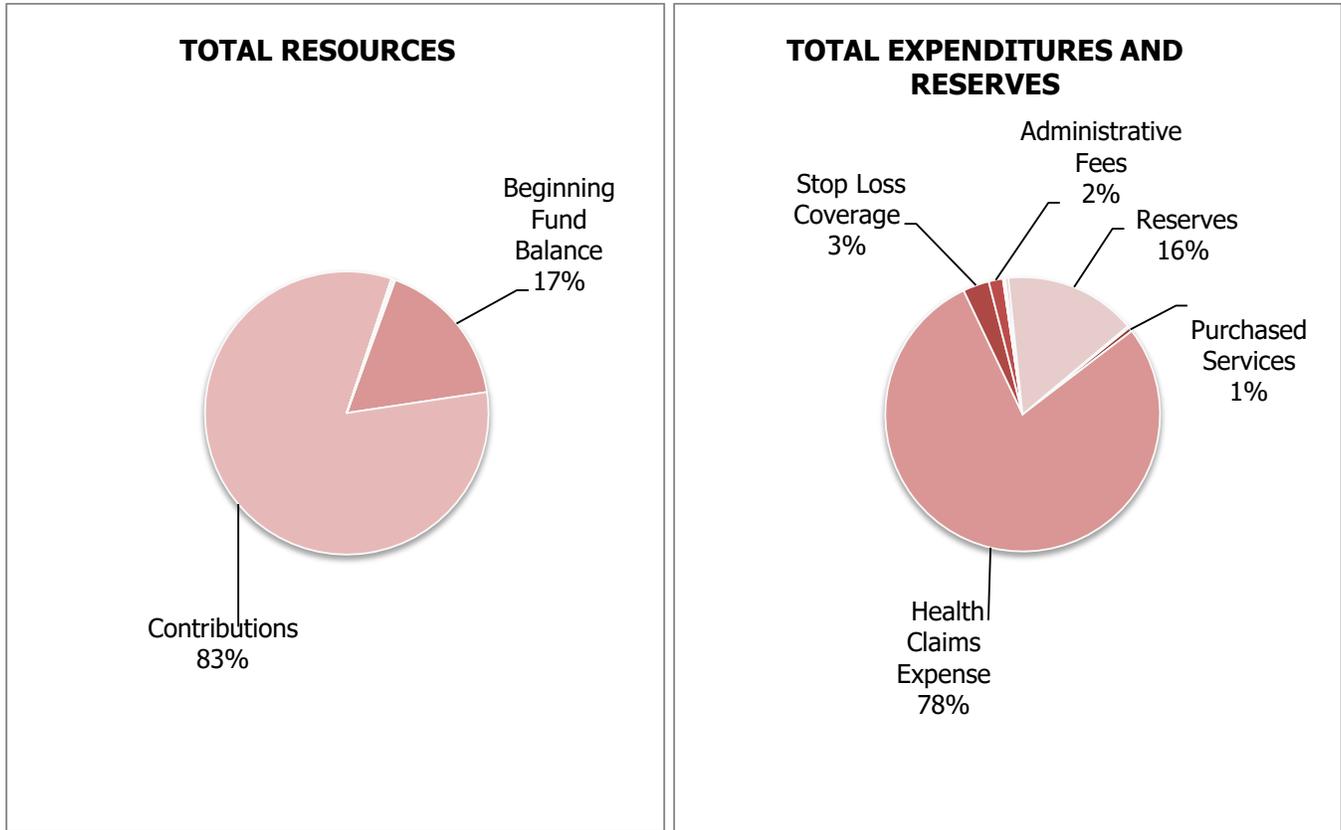
BOULDER VALLEY SCHOOL DISTRICT

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 or a traditional plan offered by Kaiser Permanente. Employees have the option to purchase dependent coverage. For 2021-22, the district will contribute an annual premium of \$7,793 per eligible employee, an increase of 2.0 percent over the prior year. In accordance with negotiated agreements, the district contribution increases annually up to two times CPI (2.0% for 2021-22), not to exceed 5.0 percent. In addition, the district funds an Employee Assistance Program at a contribution rate of \$17 per employee.



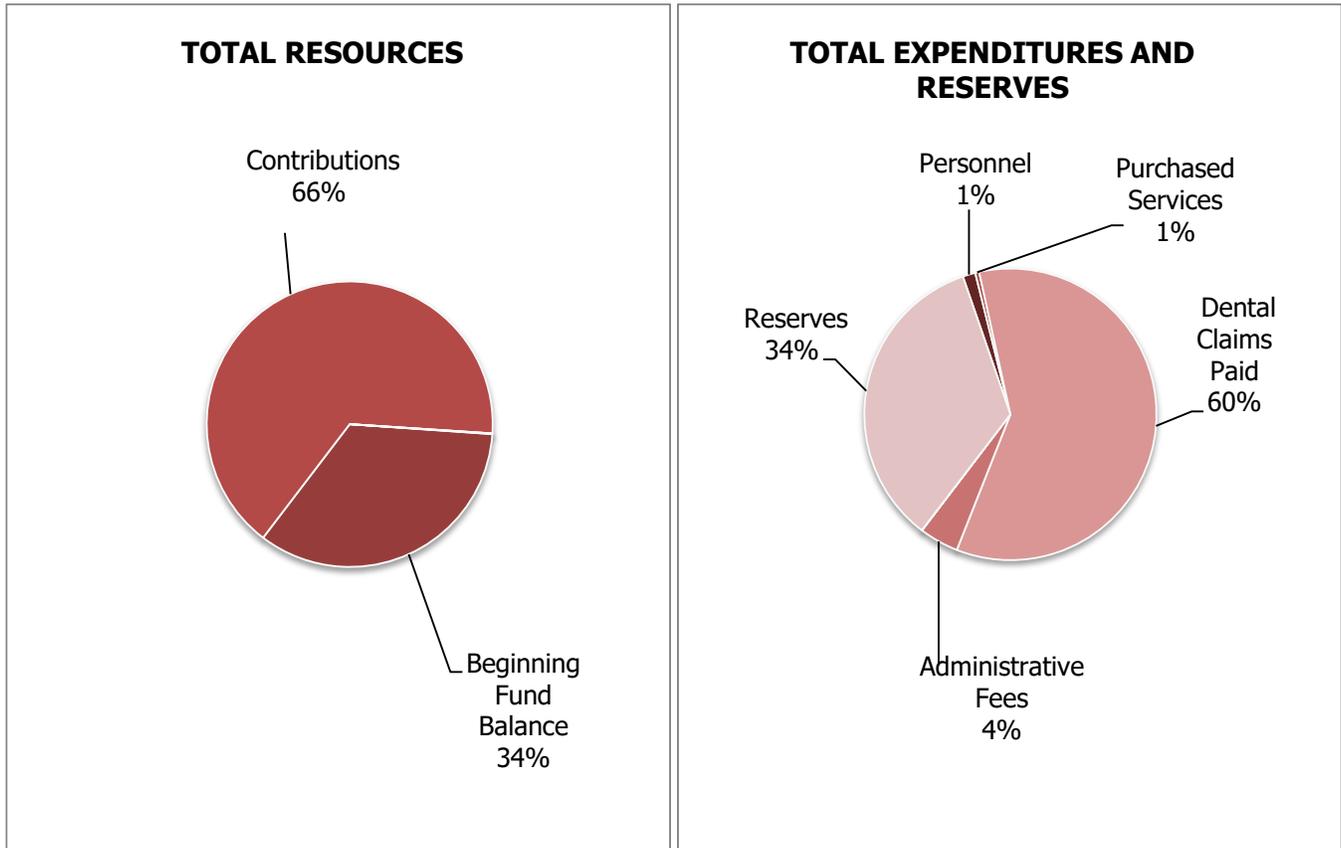
Health Insurance Fund (continued)

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET	PROJECTED BUDGET*		
						2022-23	2023-24	2024-25
BEGINNING FUND BALANCE	\$ 6,600,080	\$ 6,010,279	\$ 4,876,987	\$ 6,073,818	\$ 7,226,152	\$ 5,050,634	\$ 4,331,993	\$ 3,588,707
REVENUE:								
Contributions	\$ 29,692,430	\$ 31,887,504	\$ 33,856,281	\$ 34,409,404	\$ 34,895,633	\$ 36,186,771	\$ 37,417,121	\$ 38,090,629
Interest Income	89,794	128,984	76,072	6,777	6,000	6,222	6,222	6,222
Miscellaneous	768,080	1,022,780	560,568	127,622	25,000	25,925	26,806	27,289
Eco Pass Program	98,360	106,890	100,375	73,553	100,000	103,700	107,226	109,156
Employee Benefit Program	58,012	59,105	64,550	64,990	60,000	62,220	64,335	65,493
TOTAL REVENUE	\$ 30,706,676	\$ 33,205,263	\$ 34,657,846	\$ 34,682,346	\$ 35,086,633	\$ 36,384,838	\$ 37,621,710	\$ 38,298,789
TOTAL RESOURCES	\$ 37,306,756	\$ 39,215,542	\$ 39,534,833	\$ 40,756,164	\$ 42,312,785	\$ 41,435,472	\$ 41,953,703	\$ 41,887,496
EXPENDITURES:								
Personnel	\$ 226,856	\$ 389,483	\$ 405,203	\$ 417,171	\$ 409,633	\$ 424,789	\$ 439,232	\$ 447,138
Purchased Services	233,898	298,403	145,815	276,637	200,000	207,400	214,452	218,312
Health Claims Expense	27,971,587	31,218,290	31,126,650	31,476,547	32,900,000	34,117,300	35,277,288	35,912,279
Stop Loss Coverage	1,320,510	1,361,197	944,291	336,965	1,300,000	1,348,100	1,393,935	1,419,026
Administrative Fees	955,804	806,693	594,615	803,055	700,000	725,900	750,581	764,091
ACA and Miscellaneous	32,711	6,154	20,617	11,345	20,000	20,740	21,445	21,831
Wellness Program	214,036	45,746	23,733	37,822	50,000	51,850	53,613	54,578
Employee Benefit Program	55,112	59,825	63,481	64,561	60,000	62,220	64,335	65,493
Eco Pass Program	285,963	152,764	136,610	105,909	140,000	145,180	150,116	152,818
TOTAL EXPENDITURES	\$ 31,296,477	\$ 34,338,555	\$ 33,461,015	\$ 33,530,012	\$ 35,779,633	\$ 37,103,479	\$ 38,364,996	\$ 39,055,566
RESERVES:								
Reserved for Health Benefits	\$ -	\$ -	\$ -	\$ -	\$ 6,533,152	\$ 4,331,993	\$ 3,588,707	\$ 2,831,930
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 6,533,152	\$ 4,331,993	\$ 3,588,707	\$ 2,831,930
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 31,296,477	\$ 34,338,555	\$ 33,461,015	\$ 33,530,012	\$ 42,312,785	\$ 41,435,472	\$ 41,953,703	\$ 41,887,496
ENDING BALANCE	\$ 6,010,279	\$ 4,876,987	\$ 6,073,818	\$ 7,226,152	\$ -	\$ -	\$ -	\$ -

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

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. Employees have the option to purchase dependent coverage. For 2021-22, the district will contribute \$540 per eligible employee, which is a 2.0 percent increase over the prior year. In accordance with negotiated agreements, the district contribution increases annually up to two times CPI (2.0% for 2021-22), not to exceed 5.0 percent.



Dental Insurance Fund (continued)

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET	PROJECTED BUDGET*		
						2022-23	2023-24	2024-25
BEGINNING FUND BALANCE	\$ 652,120	\$ 603,143	\$ 665,213	\$ 1,143,043	\$ 1,412,063	\$ 1,416,377	\$ 1,420,740	\$ 1,449,619
REVENUE:								
Contributions	\$ 2,385,292	\$ 2,541,836	\$ 2,649,536	\$ 2,706,704	\$ 2,708,324	\$ 2,808,532	\$ 2,904,022	\$ 2,956,294
Interest Income	10,515	16,889	11,915	1,061	3,000	3,000	3,000	3,000
TOTAL REVENUE	\$ 2,395,807	\$ 2,558,725	\$ 2,661,451	\$ 2,707,765	\$ 2,711,324	\$ 2,811,532	\$ 2,907,022	\$ 2,959,294
TOTAL RESOURCES	\$ 3,047,927	\$ 3,161,868	\$ 3,326,664	\$ 3,850,808	\$ 4,123,387	\$ 4,227,909	\$ 4,327,762	\$ 4,408,913
EXPENDITURES:								
Personnel	\$ 51,722	\$ 56,148	\$ 58,206	\$ 58,691	\$ 58,010	\$ 60,156	\$ 62,201	\$ 63,321
Purchased Services	8,040	12,741	7,800	9,945	18,000	18,666	18,000	18,000
Dental Claims Paid	2,220,436	2,257,398	1,977,582	2,218,727	2,450,000	2,540,650	2,616,870	2,695,376
Administrative Fees	164,586	170,368	140,033	151,382	180,000	186,660	180,000	180,000
Supplies and Materials	-	-	-	-	1,000	1,037	1,072	1,091
TOTAL EXPENDITURES	\$ 2,444,784	\$ 2,496,655	\$ 2,183,621	\$ 2,438,745	\$ 2,707,010	\$ 2,807,169	\$ 2,878,143	\$ 2,957,788
RESERVES:								
Reserved for Dental Benefits	\$ -	\$ -	\$ -	\$ -	\$ 1,416,377	\$ 1,420,740	\$ 1,449,619	\$ 1,451,125
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 1,416,377	\$ 1,420,740	\$ 1,449,619	\$ 1,451,125
TOTAL EXPENDITURES/RESERVES AND TRANSFERS	\$ 2,444,784	\$ 2,496,655	\$ 2,183,621	\$ 2,438,745	\$ 4,123,387	\$ 4,227,909	\$ 4,327,762	\$ 4,408,913
ENDING BALANCE	\$ 603,143	\$ 665,213	\$ 1,143,043	\$ 1,412,063	\$ -	\$ -	\$ -	\$ -

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





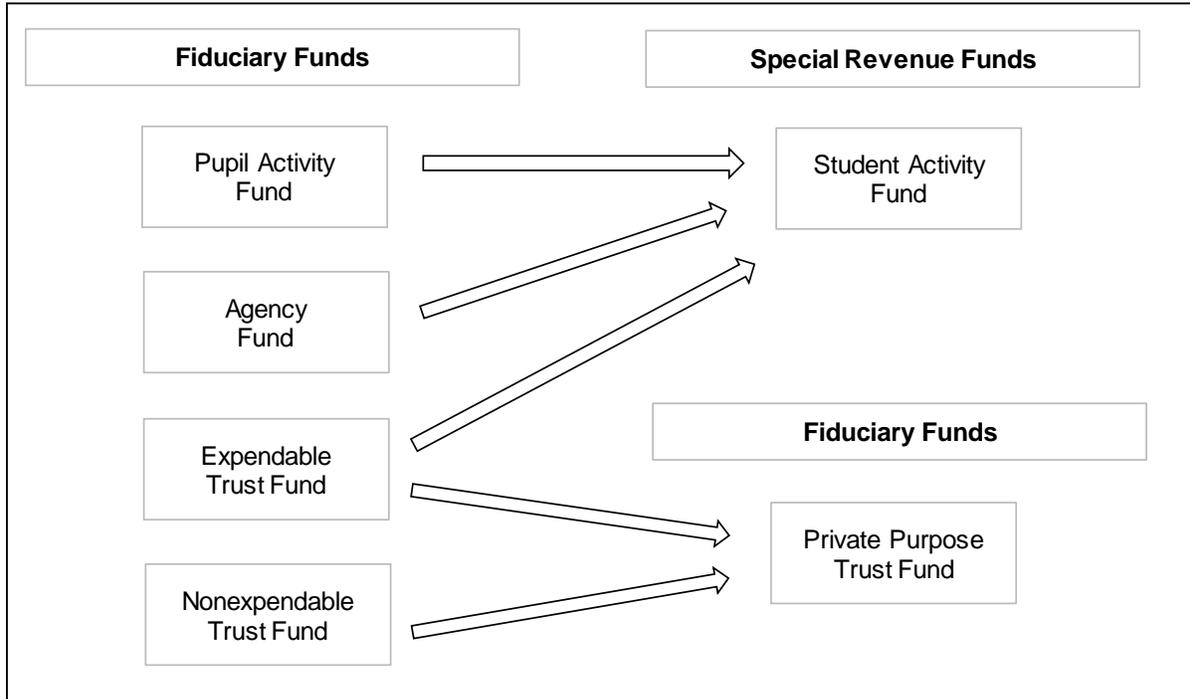
BOULDER VALLEY SCHOOL DISTRICT

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.



Private Purpose Trust Fund (continued)

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET	PROJECTED BUDGET**		
						2022-23	2023-24	2024-25
Agency Funds								
Beginning Fund Balance	\$ 1,565,530	\$ 2,518,091	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts	6,450,931	8,148,010	-	-	-	-	-	-
Total Resources	\$ 8,016,461	\$ 10,666,101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disbursements	\$ 5,498,370	\$ 7,480,946	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Balance	\$ 2,518,091	\$ 3,185,155	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expendable Trust Funds								
Beginning Fund Balance	\$ 1,189,592	\$ 1,180,029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	18,659	29,906	-	-	-	-	-	-
Total Resources	\$ 1,208,251	\$ 1,209,935	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ 28,222	\$ 43,468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Balance	\$ 1,180,029	\$ 1,166,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nonexpendable Trust Funds								
Beginning Fund Balance	\$ 225,505	\$ 229,971	\$ 1,357,906	\$ 1,348,178	\$ 1,314,363	\$ 1,362,907	\$ 1,368,092	\$ 1,373,454
Revenue	6,266	7,126	27,771	10,685	40,000	46,665	48,252	49,121
Total Resources	\$ 231,771	\$ 237,097	\$ 1,385,677	\$ 1,358,863	\$ 1,354,363	\$ 1,409,572	\$ 1,416,344	\$ 1,422,575
Expenditures	\$ 1,800	\$ 2,000	\$ 37,499	\$ 44,500	\$ 35,000	\$ 41,480	\$ 42,890	\$ 43,662
Ending Balance	\$ 229,971	\$ 235,097	\$ 1,348,178	\$ 1,314,363	\$ 1,319,363	\$ 1,368,092	\$ 1,373,454	\$ 1,378,913
GRAND TOTAL								
BEGINNING FUND BALANCE	\$ 2,980,627	\$ 3,928,091	\$ 1,357,906	\$ 1,348,178	\$ 1,314,363	\$ 1,362,907	\$ 1,368,092	\$ 1,373,454
TOTAL REVENUE	6,475,856	8,185,042	27,771	10,685	40,000	46,665	48,252	49,121
TOTAL RESOURCES	\$ 9,456,483	\$ 12,113,133	\$ 1,385,677	\$ 1,358,863	\$ 1,354,363	\$ 1,409,572	\$ 1,416,344	\$ 1,422,575
TOTAL EXPENDITURES	\$ 5,528,392	\$ 7,526,414	\$ 37,499	\$ 44,500	\$ 35,000	\$ 41,480	\$ 42,890	\$ 43,662
ENDING BALANCE	\$ 3,928,091	\$ 4,586,719	\$ 1,348,178	\$ 1,314,363	\$ 1,319,363	\$ 1,368,092	\$ 1,373,454	\$ 1,378,913

* 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-Aurora-Lakewood CPI.



Pupil Activity Fund

Beginning 2019-20 all activities relating to the Pupil Activity Fund have been moved to the Student Activities Fund.

	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 REVISED BUDGET
BEGINNING BALANCE	\$ 3,675,564	\$ 2,697,202	\$ -	\$ -	\$ -
RECEIPTS	<u>8,914,942</u>	<u>5,878,861</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL RESOURCES	<u>\$ 12,590,506</u>	<u>\$ 8,576,063</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS	<u>\$ 9,893,304</u>	<u>\$ 6,019,669</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ 2,697,202</u>	<u>\$ 2,556,394</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



BOULDER VALLEY SCHOOL DISTRICT

INFORMATIONAL SECTION

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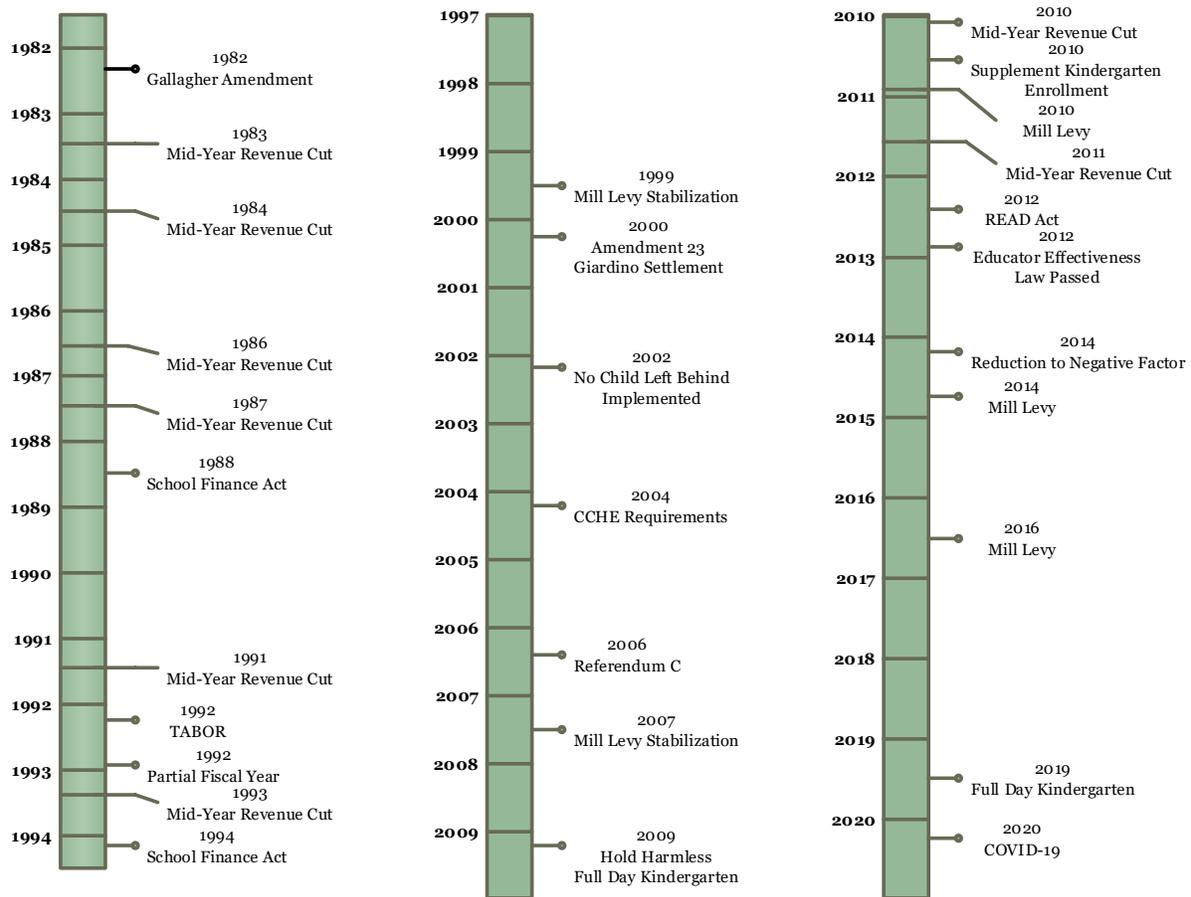
A Generation of Colorado School Finance

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 – 2022

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 - 2022

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

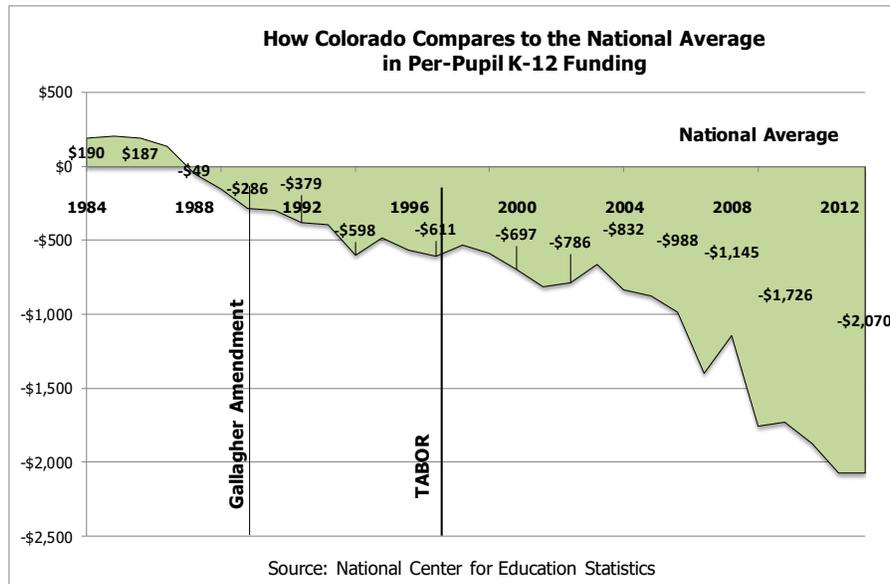
- Changes in Federal and State Laws
- Economic Conditions in Colorado
- Population Growth and Demographic Trends
- Advances in Technology

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 (\$31,334,868)

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 show 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.

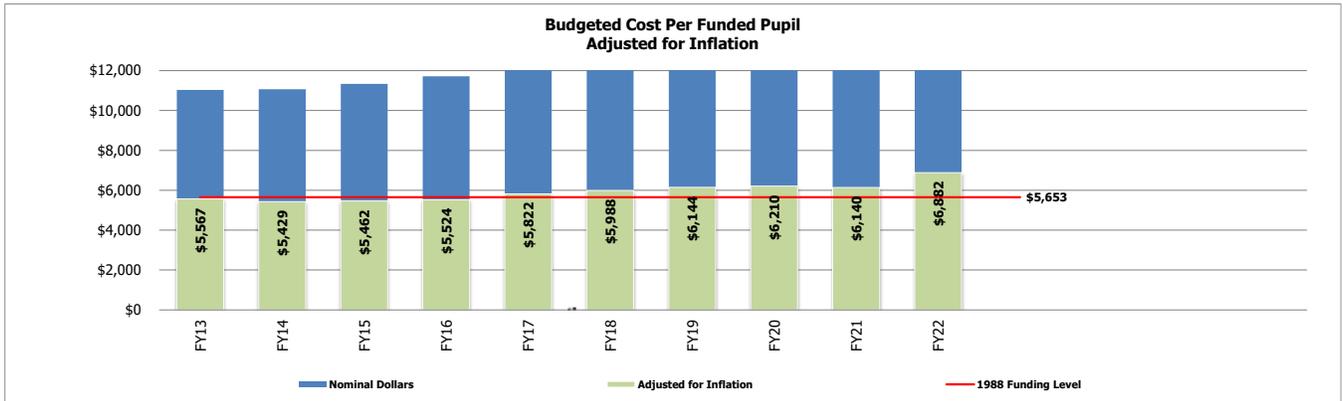
Before the sunset of Amendment 23 at the end of the 2010-11 fiscal year, on an inflation-adjusted basis, BVSD still spent less per student than at 1988 levels. The objective of adding the extra 1 percent in Amendment 23's increase of "inflation plus 1 percent" was to bring districts in Colorado back 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	20-21 FY21	21-22 FY22
Budgeted Funded Pupil Count		27,714	28,137	28,296	28,568	30,110	30,364	30,875	29,672	29,822	29,794	30,302	30,410	29,440
* 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	443,279	512,131
* 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	\$14,577	\$17,396
**CPI -U		210.32	217.07	224.44	227.66	234.09	238.38	243.54	250.43	259.01	263.64	270.56	272.67	290.30
Denver-Lakewood-Aurora 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	0.42	0.40
Adjusted Cost		5,550	5,287	5,567	5,567	5,429	5,462	5,524	5,822	5,988	6,144	6,210	6,140	6,882

*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.

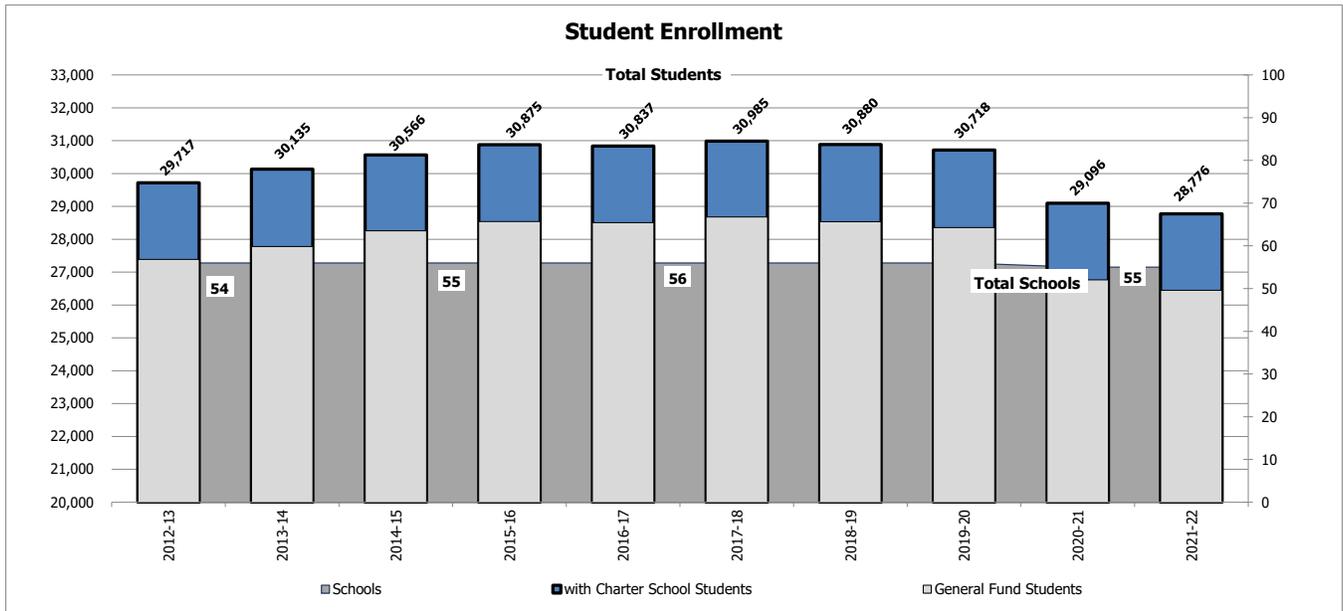
Per Pupil Expenditures (continued)



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 2012 to 2017, total district enrollment flattened out, averaging a 0.8 percent increase annually while the change in charter school students averaged 0.3 percent decrease annually during the same period. Starting in 2018, the district began seeing a decline in enrollment, a trend that was expected to continue but possibly flatten out over the next few years. However, in 2020 the COVID pandemic resulted in a significant drop in enrollment. As we come out of the pandemic, the district anticipates those numbers to increase over the next few years, returning to numbers more in line with pre-pandemic enrollment counts.



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-17	Oct-18	Oct-19	20-21	21-22
	Audited	Submitted	Submitted	Submitted	Revised
K-12	30,316	30,224	29,998	28,389	28,113
Pre-K	666	656	720	707	663
Total Enrollment	30,982	30,880	30,718	29,096	28,776

Student FTE	FY 17-18	FY 18-19	FY 19-20	FY 20-21	21-22
	Audited	Submitted	Submitted	Submitted	Revised
Elem	12,021.5	11,872.4	12,440.4	11,236.5	11,303.5
Middle	7,302.5	7,268.0	7,185.5	6,747.5	6,491.5
Senior	10,092.5	10,204.0	10,269.5	10,313.0	9,771.5
Other	404.0	421.5	407.0	402.0	379.5
Total FTE	29,820.5	29,765.9	30,302.4	28,699.0	27,946.0
Change from Prior Year	148.3	(54.6)	536.5	(1,603.4)	(753.0)
% change from Prior Year	0.50%	-0.18%	1.80%	-5.29%	-2.62%

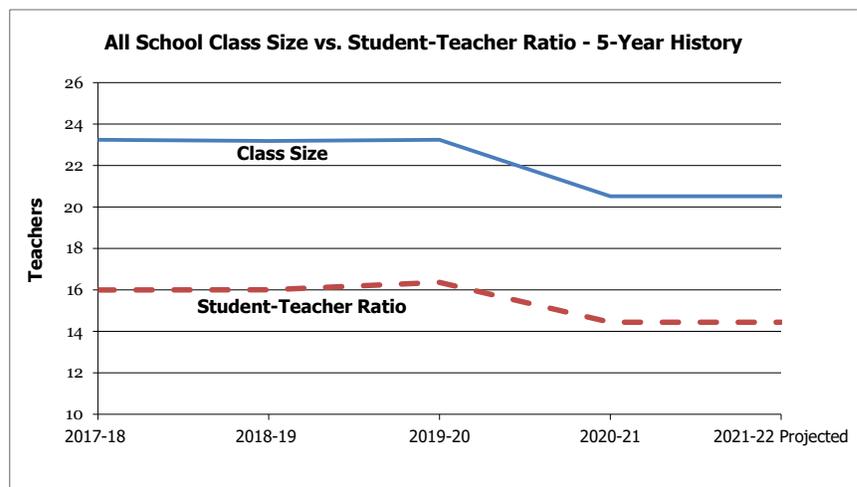
All School Class Size vs. Student-Teacher Ratio

Class Size - All Grades

2017-18	23.24
2018-19	23.18
2019-20	23.25
2020-21	20.52
2021-22 Projected	20.52

Student-Teacher Ratio

2017-18	15.99
2018-19	16.00
2019-20	16.36
2020-21	14.44
2021-22 Projected	14.44



Notes for Class Size:

- Kindergarten FTE adjusted due to all elem schools having full day Kindergarten program.
- Charters not included.
- Art, Music, PE, Literacy, Title I, CLDE & Special Education teachers are not included in Class Size calculations.



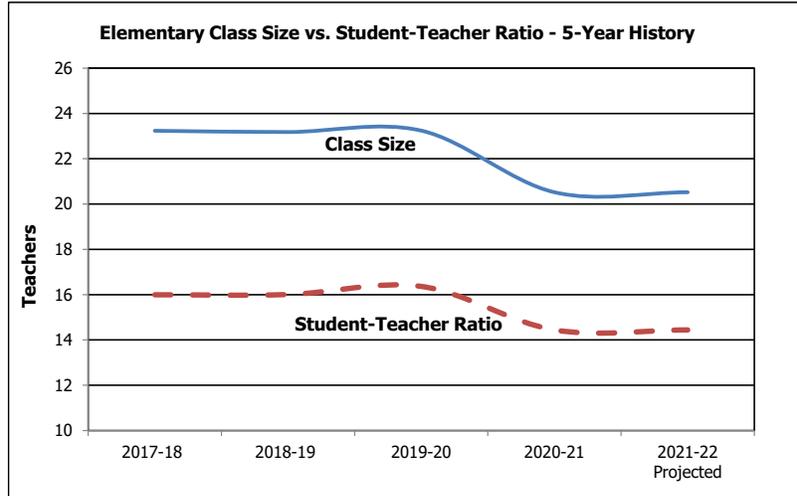
Elementary Class Size vs. Student-Teacher Ratio

Class Size - Elementary

2017-18	23.24
2018-19	23.18
2019-20	23.25
2020-21	20.52
2021-22 Projected	20.52

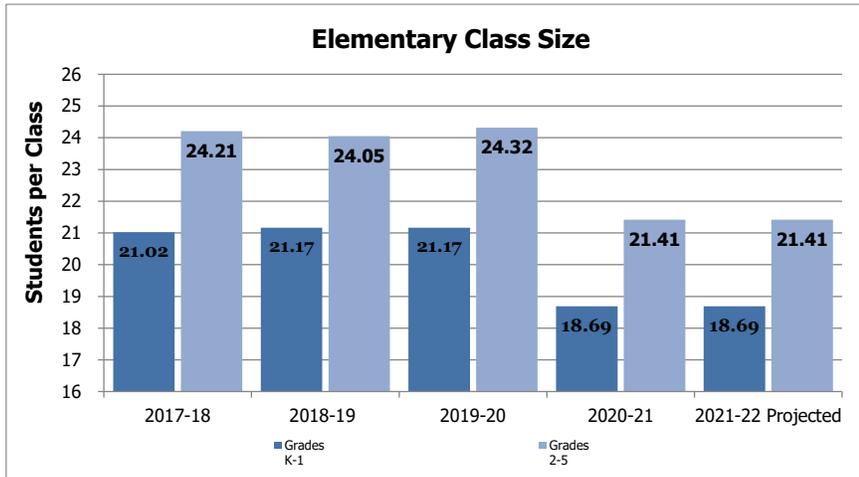
Student - Teacher Ratio

2017-18	15.99
2018-19	16.00
2019-20	16.36
2020-21	14.44
2021-22 Projected	14.44



Note: CLDE, 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

2017-18	21.02
2018-19	21.17
2019-20	21.17
2020-21	18.69
2021-22 Projected	18.69

Class Size - Grades 2-5

2017-18	24.21
2018-19	24.05
2019-20	24.32
2020-21	21.41
2021-22 Projected	21.41

Authorized FTE History Summary – All Funds

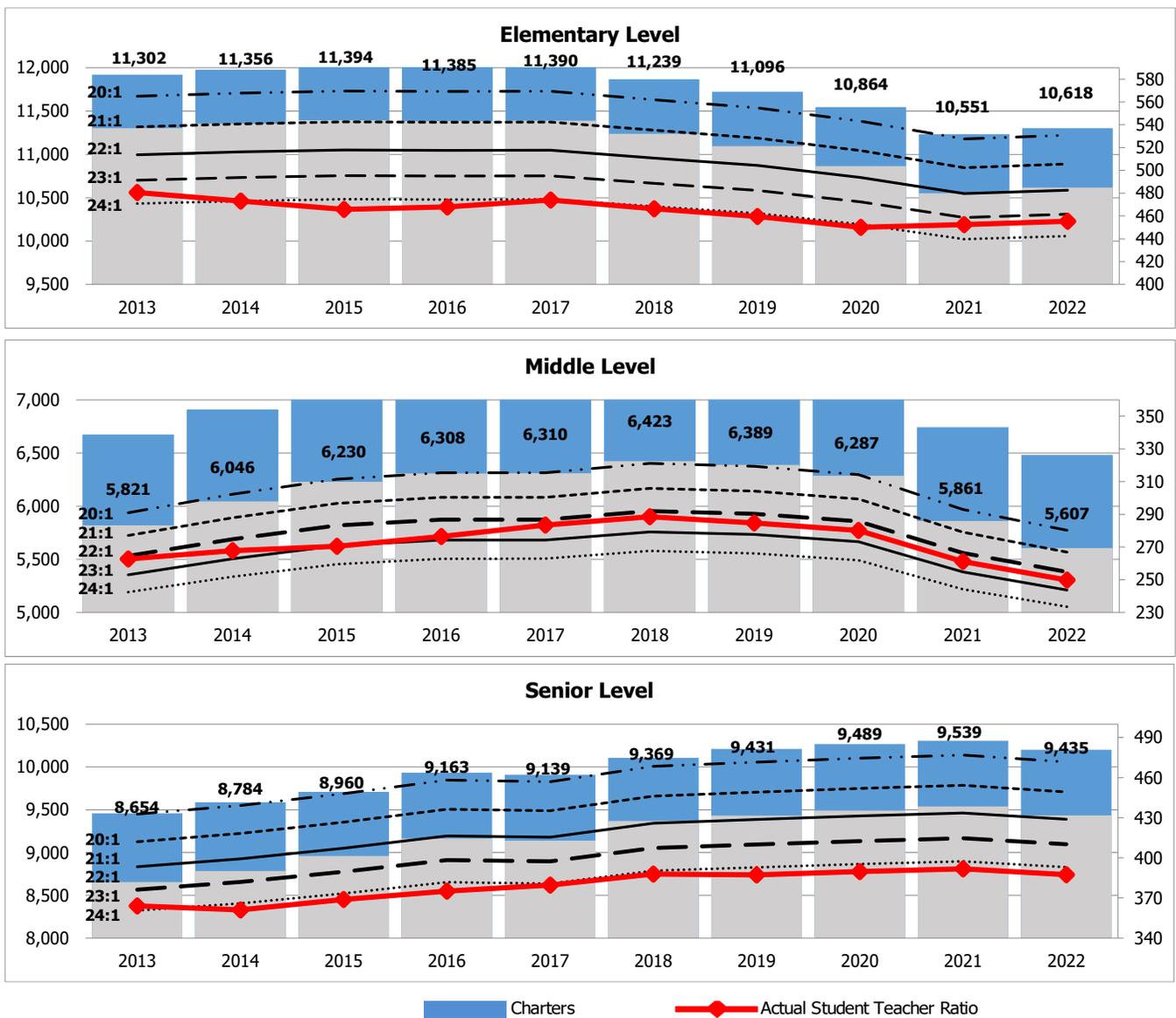
Full time equivalent positions (FTE) are determined by dividing the total of all standard salaries in a position by the standard salary for that position. Totals include charter schools.

	2017-18	2018-19	2019-20	2020-21	2021-22
Classroom Teachers	1765.219	1750.38	1784.628	1759.346	1721.242
Other Teachers	162.749	184.157	189.258	183.084	199.255
Psychologists/Social Workers/OT/PT/Nurses	125.768	126.423	124.499	130.595	140.087
Admin/Principals	164.149	165.709	168.459	172.959	173.056
Professional Support	120.6475	132.9755	130.576	132.476	155.375
Technical Support	52.813	53.837	53.837	54.837	57.827
Paraeducators/Liaisons/Monitors	551.399	557.402	565.409	564.793	609.229
Office/Administrative Support	246.869	253.754	251.473	246.026	238.768
Trades and Services	556.146	554.730	555.745	555.726	578.111
TOTAL FTE:	3,745.759	3,779.368	3,823.885	3,799.842	3,872.950

Student Teacher Ratios

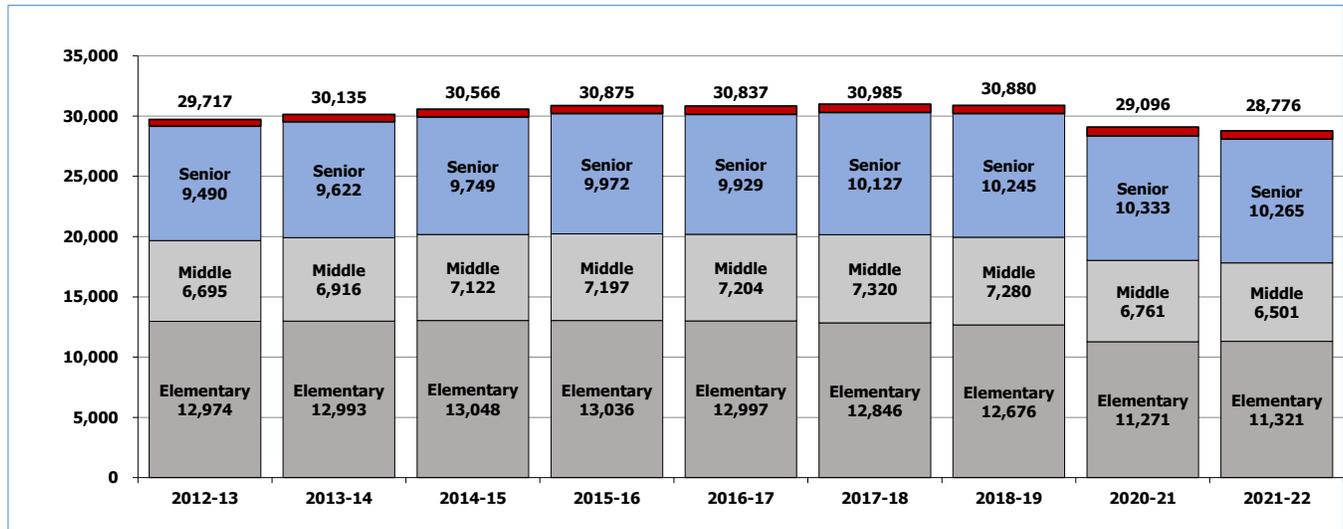
Student-teacher ratios remain a primary measurement of the district's funding at the classroom level. While productivity gains through technology have provided the district with many benefits, little can change the age-old relationship between teachers and their students. Because the majority of the 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 that was expected to level out or slightly decline, however in 2020, due to COVID, the district experienced a significant decrease in enrollment but that is expected to return to the leveled trend as anticipated prior to the pandemic.



Funded Headcount						
GRADE LEVEL		Submitted 2018	Submitted 2019	Submitted 2020	Submitted 2021	Revised 2022
ELEMENTARY						
	K	1,922	1,860	1,894	1,523	1,729
	1	2,116	2,071	1,969	1,832	1,757
	2	2,118	2,123	2,103	1,839	1,879
	3	2,151	2,134	2,152	1,971	1,918
	4	2,277	2,197	2,148	2,030	2,013
	5	2,262	2,291	2,196	2,076	2,025
	TOTAL	12,846	12,676	12,462	11,271	11,321
MIDDLE SCHOOL						
	6	2,463	2,391	2,340	2,170	2,092
	7	2,391	2,471	2,377	2,246	2,155
	8	2,466	2,418	2,483	2,345	2,254
	TOTAL	7,320	7,280	7,200	6,761	6,501
HIGH SCHOOL						
	9	2,584	2,609	2,563	2,600	2,499
	10	2,546	2,599	2,614	2,525	2,591
	11	2,518	2,542	2,590	2,586	2,502
	12	2,479	2,495	2,569	2,622	2,673
	TOTAL	10,127	10,245	10,336	10,333	10,265
OTHER (Contracted Ed, CPP & SPED Pre-K)		692	679	720	731	689
GRAND TOTAL		30,985	30,880	30,718	29,096	28,776



Enrollment Projections for 2022-2023

Executive Summary

- District enrollment was down -279 students in the Fall of 2021, representing a rate of -0.98 percent decline. Although the district was previously entering a period of decline, the COVID-19 pandemic continues to contribute significantly to current enrollment levels.
- The 2021 kindergarten class, at 1,729, reflects a rebound from last year's very small class of 1,523 but is still significantly smaller than pre-COVID-19 class sizes above 1,800.
- Cohort growth, a measure of student growth and retention, rebounded in 2021 to +614 from 2020's low of -576. Like most measures impacted by the pandemic, changes in cohort growth in 2020 and 2021 do not appear to be reflective of overall enrollment trends.
- The number of live births leveled off in 2020 (the most recent year available) totaling 1,586, but remain much lower than the 1,891 births ten years prior.
- New residential construction remains significantly down in 2021-22 with only 255 units constructed compared to 1,676 in 2019. Although much of this loss is due to fewer apartment units under construction than previous years, new single-family detached units were also down significantly.
- A conservative projection that captures the current economic, demographic, and pandemic-related climate is recommended for 2022.

Methodology

The 2022 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 decline starting in 2016, BVSD had experienced positive growth lasting 10 years with several gains above one percent. This year's loss of -279 students, or -0.98 percent, marks the fifth recent year of decline. Elementary enrollment recouped somewhat from last year's large loss and gained 49 students, or 0.43 percent. Middle school saw the most significant losses and declined by -260, or -3.85 percent. High schools now appear to be sliding into decline as well posting a loss of -68 or 0.66 percent.

Table 1: BVSD Enrollment Growth by Level 2015-2021

Year	Elementary			Middle			High			K-12		
	School Enroll	Elem Growth	Elem % Growth	School Enroll	Middle School Growth	Middle % Growth	School Enroll	High School Growth	High % Growth	Enroll	K-12 Enroll	Total % Growth
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	-0.43%	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	0.67%	29982	-219	-0.73%
2020	11272	-1194	-9.58%	6761	-441	-6.52%	10333	19	0.18%	28366	-1616	-5.39%
2021	11321	49	0.43%	6501	-260	-3.85%	10265	-68	-0.66%	28087	-279	-0.98%

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 for 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). BVSD has experienced good to strong (350+) growth since 2006. However, cohort growth in 2020 posted the most significant negative measure in over 20 year and is another indicator of the degree the pandemic has impacted enrollment. The pandemic is thought to have motivated some parents to choose other educational options outside BVSD (particularly on-line) for younger students, with some choosing to delay entry into kindergarten all together. Other students may have moved from the district due to increased financial hardships. Cohort growth in 2021 was strong at 614, with only middle school lagging compared to pre-COVID-19 numbers. Much of this growth, however, is likely due to students reentering the system after leaving in 2020.

Table 2
Cohort Growth by Level

Sch.Year	Elem.	Middle	High	K-12
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
2020/21	-518	-157	99	-576
2021/22	396	9	209	614

Pre-pandemic enrollment levels were greatly impacted by grade level class (cohort) size. Overall, 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. Apart from the depressed levels in 2020, 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. The pandemic has added further enrollment pressures going into the future as it is expected a portion of lost students may not return for years to come with some not returning at all.

Demographic Trends

Births within BVSD peaked in 2001 and have dropped almost every year since, declining from 2,329 that year to 1,586 in 2020 (the most recent data available). Births did level in 2020 over 2019 levels but remain low. Historically, BVSD kindergarten class sizes have not necessarily tracked correspondingly with birth rates, but in recent years, kindergarten class sizes have started to decline in step with births. Because the 2020 kindergarten class size appears significantly depressed under the pandemic, its relationship with past births is likely not represented by current available data.

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 the district. Up until the heavy COVID-19 related losses of 2019-2020 school year, net growth in this regard had 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 remained relatively low through 2019.



Enrollment Projections (continued)

Demographic Trends (continued)

The number of new students to the district, however, dipped somewhat in 2016 and declined again in 2019. 2021 student levels reflected continued COVID-19 related impacts on the system and saw very high levels of “new” students to BVSD likely related to students re-entering the system after leaving in 2020. Surprisingly, the number of students “leaving” in 2021 was also higher than pre-pandemic levels indicating continued COVID-19 impacts. Overall, however, the net gain of students in 2021 was stronger than recent years.

Despite the near term pandemic impacts currently being experienced, in the long term, this overall positive trend of in-migration (apart from 2020) is expected to continue according to reports by the Colorado Department of Local Affairs’s Demographics office. That office has indicated that Colorado, and especially the Front Range, will have strong in-migration as new job-seekers replace the state’s large retiring baby-boomer population and as the economy rebounds as the pandemic winds down.

Economic Trends

In recent years up until 2019, the market for new housing increased significantly in activity. New single-family detached units in BVSD have been added at a 5 year average rate of 302 units per year. Only condominiums appear to have significantly declined over their pre-2010 numbers. However, new housing since 2020 appears to have waned in BVSD for two reasons. Single-family detached units constructed are about half the number of recent years, likely due to supply chain constraints and scarce labor since inventory of lots remains ample. In addition, while several large apartment complexes were completed in 2018 and 2019 contributing hundreds of new units to the district, 2020 and 2021 saw few such complexes coming online. However, several large complexes are in the planning stages and will be yielding units in the coming years.

Continuing into 2022 and 2023, builders are expecting good to strong demand for single-family detached units but there will be continued issues with the supply chain and labor. This will likely mean fewer units built (especially single-family detached) even though the inventory of lots continues to grow as residential developments are approved.

Bureau of Labor non-farm employment statistics for Boulder County show mostly 10+ years of positive growth with recent averages around 3.5% nonfarm job growth. 2021 continues this overall trend and has largely recovered the number of lost jobs from 2020. Unemployment has also improved from 5.4% in 2020 to 2.8% in 2021. Job losses undoubtedly were a contributor to enrollment declines in 2020-2021 along with parental choice. Going forward, employment gains that would typically help bolster enrollment will likely be met with continued constraints on housing that will limit opportunities for families to locate within BVSD.

Projection for School Year 2022-23

Table 3 displays three likely enrollment trends, any of which represent a viable estimate of growth for 2022. The “Low” trend represents an enrollment pattern of the last seven years and seems to be the most probable given current uncertainty around pandemic-related economic and enrollment conditions. This trend projects -0.7 percent decline for 2022 with an incoming kindergarten class consistent with trends prior to the pandemic and close to 1,800 students. Cohort growth and migration are assumed to be average for the last four years while discounting pandemic conditions in 2020. Accordingly, BVSD’s enrollment for 2022 is estimated at 27,880 for K-12.

The other trends represented below are the “High” which has a level growth rate of 0.0 percent, and the “Middle” which represents a lesser rate of decline at -0.5 percent. Please note that overall trends point to slow enrollment decline for BVSD in the coming years and that the current levels of change in 2022 includes some accommodation for former BVSD students lost during the pandemic returning to the system.

Enrollment Projections (continued)

Projection for School Year 2022-23 (continued)

Table 3

Boulder Valley School District - 2022 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																		
2021	1729	1757	1879	1918	2013	2025	2092	2155	2254	2499	2591	2502	2673	11321	6501	10265	28087	
Projected Enrollment																		
Low	2022	1797	1897	1803	1930	1965	2034	2044	2111	2193	2485	2511	2579	2531	11426	6348	10106	27880
Middle	2022	1797	1927	1825	1956	1962	2026	2030	2115	2191	2493	2496	2573	2553	11492	6337	10115	27944
High	2022	1797	2008	1846	1986	1974	2019	2025	2120	2190	2494	2489	2570	2561	11630	6335	10114	28079

Table 4 expands the “Low” trend through to 2026 in a five year projection. This scenario continues the 2022-23 projection with some limited short term recovery of pandemic-related enrollment losses. After 2024-25, enrollment is expected to return to its previous pattern of slow decline between -0.5 and -1 percent.

Table 4

Boulder Valley School District - 5 Year Projection

<i>Current</i>	<i>Projected</i>				
<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
28,087	27,880	27,831	27,628	27,349	27,110
	-0.7%	-0.2%	-0.7%	-1.0%	-0.9%

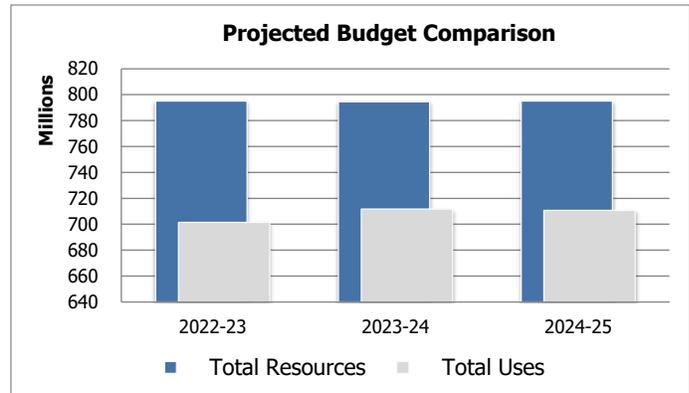


All Funds 3-Year Projections

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 3.7 percent increase for the 2022-23 school year, and a 3.4 and 1.8 percent increase for the 2023-24 and 2024-25 years respectively.



	PROJECTED BUDGET 2022-23	PROJECTED BUDGET 2023-24	PROJECTED BUDGET 2024-25
All Funds Summary			
Beginning Balance	\$ 160,288,162	\$ 140,922,711	\$ 129,243,579
Revenues	580,933,583	597,574,982	608,863,552
Transfers In	53,819,189	56,088,227	57,077,623
Total Resources	795,040,933	794,585,920	795,184,754
Expenditures	600,299,033	609,254,115	608,764,446
Emergency Reserves	47,294,610	46,350,797	44,779,561
Transfers Out	53,819,189	56,088,227	57,077,623
Total Uses	701,412,832	711,693,138	710,621,630
Ending Balance	\$ 93,628,102	\$ 82,892,782	\$ 84,563,124

Expenditure projections are expected to follow revenue patterns for the 2022-23, 2023-24, and 2024-25 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

	Adopted 2020-21	Revised 2020-21	Adopted 2021-22	Revised 2021-22
Mill Levy (mills)				
Abatements	0.550	0.315	0.250	0.220
Election	10.277	10.253	10.077	9.490
General Fund-School Finance	25.023	25.023	25.023	26.023
General Fund Total:	35.850	35.591	35.350	35.733
Bond Redemption	7.816	7.810	7.537	7.290
Transportation	0.990	0.992	0.957	0.921
Operations & Technology	4.000	4.000	4.000	4.000
Total Mill Levy:	48.656	48.393	47.844	47.944
Assessed Valuation	\$ 7,371,303,315	\$ 7,362,282,619	\$ 7,619,962,511	\$ 7,923,145,450
Enrollment (heads)				
K-12 Enrollment	29,709	27,452	28,378	27,737
Pre-K Enrollment	720	707	707	663
Online Enrollment	70	938	287	376
Total Enrollment:	30,499	29,097	29,372	28,776
Funded Pupil Count (FTE)				
Elementary	12,352.5	10,950.0	11,551.0	11,209.5
Middle	7,005.5	6,413.0	6,710.0	6,416.5
Senior	10,280.0	10,052.5	10,052.5	9,597.0
Preschool	384.0	378.0	378.0	354.5
Online	70.0	906.5	287.0	368.5
Total Student FTE:	30,092.0	28,700.0	28,978.5	27,946.0
Averaged Funded Pupil Count				
General Fund	27,296.0	25,086.5	25,989.5	24,895.0
Charter Fund	2,342.0	2,329.0	2,324.0	2,328.0
Preschool Fund	384.0	378.0	378.0	354.5
Online FTE	70.0	906.5	287.0	368.5
Total Student FTE:	30,092.0	28,700.0	28,978.5	27,946.0
Revenues (dollars):				
Per Pupil Revenue (PPR)	\$ 8,421	\$ 7,894	\$ 8,766	\$ 8,834

Appendix A: Budget Fact Sheet (continued)

	Adopted 2020-21	Revised 2020-21	Adopted 2021-22	Revised 2021-22
Total Program Funding (dollars)				
Property Taxes *	\$ 183,517,407	\$ 184,236,627	\$ 184,226,972	\$ 193,212,393
Specific Ownership Taxes	11,447,707	10,765,860	11,254,436	11,542,487
State Equalization	58,439,618	45,057,211	63,887,877	55,314,546
Total Program Funding:	\$ 253,404,732	\$ 240,059,698	\$ 259,369,285	\$ 260,069,426
Benefits (percentage)				
PERA**	20.90%	20.90%	20.90%	20.90%
Medicare	1.45%	1.45%	1.45%	1.45%
Long Term Disability	0.18%	0.18%	0.16%	0.16%
Subtotal % of Salary:	22.53%	22.53%	22.51%	22.51%
Employer Contribution (annual)				
Health Insurance	\$7,500	\$7,500	\$7,748	\$7,748
Dental Insurance	528	528	540	540
Life Insurance	23	23	45	45
Employee Assistance Program	17	17	17	17
Flex Benefit Spending***	120	120	120	120
Employer contribution	\$8,188	\$8,188	\$8,470	\$8,470
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	\$92.50 half - \$175.00 full
Sub Rates Per Day w/ benefits	\$67.02 half - \$121.85 full	\$67.02 half - \$121.85 full	\$67.38 half - \$122.851 full	\$113.17 half - \$214.12 full
Friday Sub Rates Per Day	n/a	n/a	n/a	\$110.00 half - \$200.00 full
Friday Sub Rates Per Day w/benefits	n/a	n/a	n/a	\$134.59 half - \$244.70 full
Curriculum Rate (hourly)				
Medicare	0.50	0.50	0.50	0.51
PERA	7.15	7.15	7.15	7.37
Total	\$41.87	\$41.87	\$41.87	\$43.12
Grants (percentage)				
Indirect Cost Rate	5.30%	5.30%	5.30%	5.83%
Mileage Rate (dollars)				
	\$0.575/mile	\$0.560/mile	\$0.560/mile	\$0.585/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	\$ 39.00/hour	\$ 39.00/hour	\$ 39.00/hour	\$ 39.00/hour
- Mileage Rate	\$ 1.45/mile	\$ 1.45/mile	\$ 1.45/mile	\$ 2.50/mile
- Trip Surcharge	\$20.00	\$20.00	\$20.00	\$20.00

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

** Rate increase effective July 1, 2021.

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



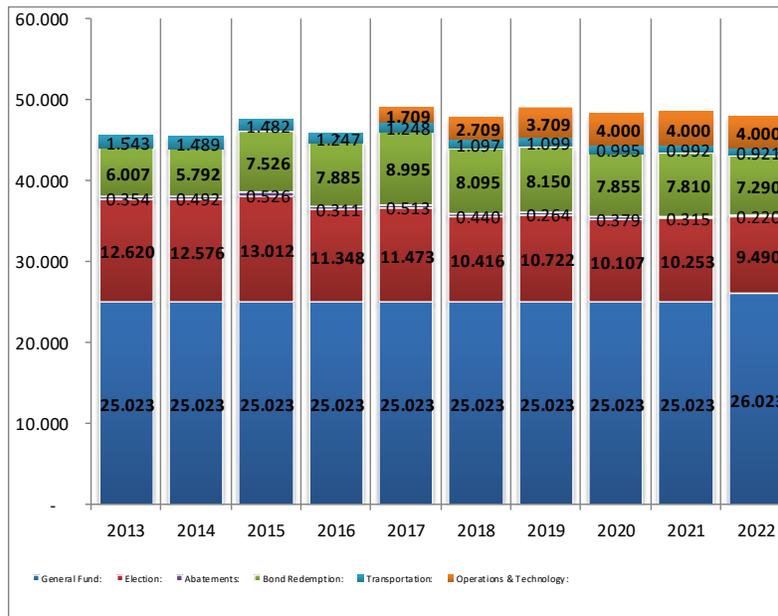
Appendix B: Mill Levies History

For Collection In Year	General Fund	Bond Redemption Fund	Transportation Fund	Capital Reserve Fund	Risk Management Fund	Operations & Technology Fund	ADA / Asb	Total
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	35.591	7.810	0.992	N/A	N/A	4.000	N/A	48.393
2022	35.733	7.290	0.921	N/A	N/A	4.000	N/A	47.944
2023*	36.531	7.254	0.916	N/A	N/A	4.000	N/A	48.701
2024*	35.253	7.000	0.884	N/A	N/A	4.000	N/A	47.137
2025*	35.076	6.965	0.880	N/A	N/A	5.000	N/A	47.921

*Estimated

Appendix C: Boulder Valley School District - Total Mill Levy

Tax Collection Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Bond Redemption:	5.791	5.999	6.007	5.792	7.526	7.885	8.995	8.095	8.150	7.855	7.810	7.290
Transportation:	1.500	1.544	1.543	1.489	1.482	1.247	1.248	1.097	1.099	0.995	0.992	0.921
Abatements:	0.186	0.181	0.354	0.492	0.526	0.311	0.513	0.440	0.264	0.379	0.315	0.220
Election:	11.338	12.096	12.620	12.576	13.012	11.348	11.473	10.416	10.722	10.107	10.253	9.490
General Fund:	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023	26.023
Operations & Technology:	-	-	-	-	-	-	1.709	2.709	3.709	4.000	4.000	4.000
Total Mill Levy:	43.838	44.843	45.547	45.372	47.569	45.814	48.961	47.780	48.967	48.359	48.393	47.944



Notes:

- Total 2021 assessed valuation for the 2021-22 fiscal year was certified at: \$7,923,145,450
- 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: Historical Assessed Valuation Information

For Collection in Year	Assessed Valuation	Percentage Valuation Change From Prior Year	Mill Levy	Estimated Actual Market Value
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	49,607,874,852
2018	6,657,108,440	13.80%	47.780	60,525,069,082
2019	6,644,953,607	-0.18%	48.967	60,852,706,558
2020	7,334,630,164	10.38%	48.359	67,882,694,919
2021	7,362,282,619	0.38%	48.393	68,222,108,394
2022*	7,923,145,450	7.62%	47.944	68,563,218,936
2023*	7,962,761,177	0.50%	48.701	68,906,035,030
2024*	8,241,457,818	3.50%	47.137	71,317,746,256
2025*	8,282,665,108	0.50%	47.921	71,674,334,988

*Estimated values

Appendix E: Schedule of Annual Property Tax Burden on Homeowners

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

Assessment Year	2017-18		2018-19		2019-20		2020-21		2021-22		Change from 2020-21 to 2021-22
	Taxes Paid		Taxes Paid		Taxes Paid		Taxes Paid		Taxes Paid		
	Mill Levy	Per \$100,000									
General Fund											
School Finance Act	25.023	\$ 180.17	25.023	\$ 180.17	25.023	\$ 180.17	25.023	\$ 178.91	26.023	\$ 186.06	\$ (1.25)
Budget Elections	10.416	75.00	10.722	77.20	10.107	72.77	10.253	73.31	9.490	67.85	\$ 0.54
Abatements & Refunds	0.440	3.17	0.264	1.90	0.379	2.73	0.315	2.25	0.220	1.57	\$ (0.48)
Bond Redemption Fund	8.095	58.28	8.150	58.68	7.855	56.56	7.810	55.84	7.290	52.12	\$ (0.71)
Transportation Fund	1.097	7.90	1.099	7.91	0.995	7.16	0.992	7.09	0.921	6.59	\$ (0.07)
Operations & Technology Fund	2.709	19.50	3.709	26.70	4.000	28.80	4.000	28.60	4.000	28.60	\$ (0.20)
TOTAL	47.780	\$ 344.02	48.967	\$ 352.56	48.359	\$ 348.18	48.393	\$ 346.01	47.944	\$ 342.80	\$ (2.17)

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
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	354,695,380	348,098,247	98.14%	261,671	348,359,918	98.21%
2020	2021	356,282,943	348,288,095	97.76%	296,570	348,584,665	97.84%
2021	2022*	356,282,943	348,288,095	97.76%	296,570	348,584,665	97.84%

Note: Collections through July 31, except for the 2019 levy year, for which collections are through August 31.

**Estimated collections through July 31, 2022

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)
2012	305,316	16,604	54,341	28,317.5	6.200%
2013	310,053	17,308	55,705	28,538.3	6.100%
2014	313,087	18,492	58,917	28,959.2	5.200%
2015	318,933	19,233	60,220	29,398.3	3.500%
2016	322,201	20,528	63,707	29,702.0	2.900%
2017	323,367	21,940	68,027	29,673.2	2.000%
2018	325,637	23,233	71,206	29,822.3	2.700%
2019	327,164	24,603	74,533	29,766.0	2.600%
2020	328,004	26,054	78,016	30,302.0	9.600%
2021	328,972	27,590	81,662	28,699.0	5.500%

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	29,396.3	1.53%	443.6
2015-16	\$7,204	30,875	309	1.01%	29,702.3	29,702.3	1.04%	306.0
2016-17	\$7,351	30,836	(39)	-0.13%	29,673.2	29,672.2	-0.10%	(30.1)
2017-18	\$7,572	30,982	146	0.47%	29,822.0	29,820.5	0.50%	148.3
2018-19	\$8,059	30,880	(102)	-0.33%	29,765.9	29,765.9		
2019-20	\$8,421	30,718	(162)	-0.52%	30,302.4			
2020-21	\$7,894	29,096	(1,622)	-5.28%	28,699.0			
2021-22	\$8,834	28,776	(320)	-1.10%	27,946.0			

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, for 2018-19 was 29,794.2, and for 2020-21 was 30,410.4.



Appendix I: Principal Property Taxpayers
 Current Year and Nine Years Ago
 (Unaudited)

Taxpayer	2021			2012		
	Rank	Assessed Valuation	Percentage of Total Assessed Valuation	Rank	Assessed Valuation	Percentage of Total Assessed Valuation
Public Service Co of Colorado	1	110,966,659	1.51%	1	73,809,278	1.56%
Flatiron Property Holding LLC	2	51,732,960	0.70%			
Oracle America Inc	3	47,881,460	0.65%	2	43,779,080	0.93%
Ball Corporation	4	46,525,162	0.63%	6	28,425,431	0.60%
GPIF Flatiron Business Park LLC	5	45,668,027	0.62%			
Google Inc	6	33,078,923	0.45%			
IBM Corporation	7	32,918,047	0.45%	3	38,737,971	0.82%
Charlotte Ball Seymour Childrens Trust	8	30,981,616	0.42%			
FSP Corp (380 & 390 Interlocken)	9	26,361,010	0.36%	10	18,488,950	0.39%
Centurylink Communications Co LLC (formerly Level 3)	10	26,077,238	0.35%	7	27,984,520	0.59%
Flatiron Holding LLC				4	38,280,000	0.81%
Qwest Corporation				5	32,236,304	0.68%
Macerich Twenty Ninth Street LLC				8	25,735,968	0.54%
Roche Colorado Corporation				9	19,308,741	0.41%
Subtotal		452,191,102	6.14%		346,786,243	7.33%
Remaining Assessed Valuation		6,909,791,517	93.86%		4,381,152,221	92.67%
Total Assessed Valuation		<u>\$7,361,982,619</u>	<u>100.00%</u>		<u>\$4,727,938,464</u>	<u>100.00%</u>

Source: Boulder County and Broomfield County Assessors' Office

Appendix J: Principal Employers
 Current Year and Nine Years Ago
 (Unaudited)

Employer	2021			2012		
	Rank	Number of Employees	Percentage of Total County Employment	Rank	Number of Employees	Percentage of Total County Employment
University of Colorado	1	9,473	4.00%	1	7,260	3.51%
Boulder Valley School District	2	4,500	1.90%	2	4,000	1.93%
St. Vrain Valley School District	3	3,393	1.43%	5	3,238	1.57%
Ball Corporation (including Ball Aerospace)	4	2,560	1.08%	6	3,100	1.50%
Medtronic Surgical Technologies (formerly Covidien)	5	2,470	1.04%			
Boulder Community Hospital	6	2,380	1.01%	9	1,674	0.81%
Boulder County	7	1,959	0.83%	8	1,808	0.87%
CenturyLink (formerly Level 3 Communications, Inc.)	8	1,850	0.78%	7	2,298	1.11%
Oracle	9	1,620	0.68%	4	3,300	1.60%
SCL Health System Office	10	1,530	0.65%			
International Business Machines				3	3,400	1.64%
Exempla Good Samaritan				10	1,374	0.66%
Subtotal		31,735	13.40%		31,452	15.20%
Other Employers		204,813	86.60%		175,334	84.80%
Total		236,548	100.00%		206,786	100.00%

Source: BizWest 2021 Book of Lists and U.S. Bureau of Labor Statistics (for Boulder County and Broomfield County labor force)



Appendix K: Computation of General Obligation Debt

Direct and Overlapping

June 30, 2021

(Unaudited)

	<u>Outstanding General Obligation Debt</u>	<u>Percentage Applicable to the District (2)</u>	<u>Amount of Outstanding Debt Applicable to the District</u>
Overlapping Debt			
Boulder Central Area General Improvement District	2,375,000	100.00%	2,375,000
City of Boulder	9,810,000	100.00%	9,810,000
City of Lafayette	5,000,000	100.00%	5,000,000
City of Louisville	25,165,000	100.00%	25,165,000
Colorado Tech Center Metropolitan District	6,540,000	100.00%	6,540,000
Interlocken Consolidated Metropolitan District	62,420,000	100.00%	62,420,000
Lafayette Corp Campus General Improvement District	1,760,000	100.00%	1,760,000
Lafayette Tech Center General Improvement District	1,555,000	100.00%	1,555,000
Mountain View Fire Protection District	5,170,000	7.97%	412,025
Nederland Community Library District	1,389,200	100.00%	1,389,200
North Metro Fire Rescue District	11,670,000	20.88%	2,436,696
Pine Brook Water District	2,844,998	100.00%	2,844,998
Sugar Loaf Fire Protection District	82,841	100.00%	82,841
Superior/McCaslin Interchange District	1,295,000	100.00%	1,295,000
Town of Erie	13,000,000	1.96%	254,800
Town of Nederland	225,000	100.00%	225,000
Subtotal Overlapping Debt			123,565,560
School District Direct Debt (1)			850,960,459
Total Direct and Overlapping Debt			<u>\$ 974,526,019</u>

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

Notes:

- (1) Balance as of June 30, 2021
- (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. On March 6, 2019, the district issued \$136,520,000 of General Obligation Bonds, Series 2019A, which was the remaining amount authorized. Proceeds from the \$136.5M issuance are currently funding bond projects.

General obligation bonds payable at June 30, 2021, 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%.		\$ 129,385,000
\$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%.		147,425,000
\$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%.		69,210,000
\$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>\$ 771,020,000</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>
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	18,975,000	32,411,025	51,386,025
2026	19,865,000	31,497,025	51,362,025
2027 - 2031	114,155,000	142,333,888	256,488,888
2032 - 2036	142,565,000	113,527,475	256,092,475
2037 - 2041	178,465,000	76,222,500	254,687,500
2042 - 2046	193,200,000	28,643,787	221,843,787
2047 - 2049	41,075,000	2,267,700	43,342,700
Total	<u>\$771,020,000</u>	<u>\$ 529,737,725</u>	<u>\$1,300,757,725</u>



Appendix L: Debt Schedules (continued)

General Obligation Debt: Bond Amortization Schedule

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	-	-	-				
	\$ 771,020,000.00	\$ 529,737,725.00	\$ 1,300,757,725.00	\$ 1,300,757,725.00	\$ 771,020,000.00	\$ 529,737,725.00	\$ 1,300,757,725.00

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)

2019-20		Funded Pupil	On-Line Pupil	Total Program	Total Negative	Adjusted Total	Assessed	Mill	Property	Specific	State	Override
School District		Count	Count	Funding	Factor	Program Funding	Valuation	Levy	Tax	Ownership Tax	Share	Revenue
Littleton 6	Total	14,792.1	0.0	\$130,175,078	(\$9,143,860)	\$121,031,218	\$1,975,288,849	25.353	\$50,079,498	\$3,290,539	\$67,661,182	\$28,813,581
	Per Pupil			\$8,800	(\$618)	\$8,182	\$133,537		\$3,386	\$222	\$4,574	\$1,948
St. Vrain Valley RE-1J	Total	31,300.8	0.0	\$279,168,860	(\$19,609,597)	\$259,559,263	\$4,176,299,241	24.995	\$104,386,600	\$5,296,836	\$149,875,827	\$32,635,664
	Per Pupil			\$8,919	(\$626)	\$8,292	\$133,425		\$3,335	\$169	\$4,788	\$1,043
Poudre R 1	Total	31,428.3	260.0	\$275,264,074	(\$19,335,314)	\$241,222,444	\$3,740,344,095	27.000	\$100,989,291	\$8,137,164	\$132,095,989	\$61,012,147
	Per Pupil			\$8,278	(\$581)	\$7,675	\$112,485		\$3,213	\$259	\$4,203	\$1,941
Boulder Valley RE-2J	Total	30,231.4	71.0	\$274,566,209	(\$19,286,294)	\$255,279,915	\$7,334,080,491	25.023	\$183,520,696	\$11,001,477	\$60,757,742	\$68,641,552
	Per Pupil			\$9,082	(\$638)	\$8,444	\$242,598		\$6,071	\$364	\$2,010	\$2,271
Cobrado Springs 11	Total	30,296.9	265.5	\$275,239,521	(\$19,333,590)	\$223,654,069	\$3,026,822,100	20.715	\$62,700,620	\$7,091,649	\$153,861,801	\$30,398,822
	Per Pupil			\$8,060	(\$566)	\$7,382	\$88,641		\$2,070	\$234	\$5,078	\$1,003
Adams-Arapahoe 28J	Total	40,470.7	0.0	\$393,797,563	(\$27,661,436)	\$356,917,114	\$3,177,978,005	26.010	\$82,659,208	\$4,889,147	\$269,368,759	\$37,339,028
	Per Pupil			\$9,730	(\$683)	\$8,819	\$76,591		\$2,042	\$121	\$6,656	\$923
Northglenn-Thomton 12	Total	42,585.9	0.0	\$380,678,870	(\$26,739,943)	\$314,601,180	\$3,057,520,076	27.000	\$82,553,042	\$5,420,158	\$226,627,980	\$35,400,000
	Per Pupil			\$8,045	(\$565)	\$7,387	\$64,614		\$1,939	\$127	\$5,322	\$831
Cherry Creek 5	Total	54,521.6	0.0	\$496,488,038	(\$34,874,701)	\$461,613,337	\$7,060,884,668	18.756	\$132,433,953	\$9,806,865	\$319,372,520	\$84,604,511
	Per Pupil			\$9,106	(\$640)	\$8,467	\$129,506		\$2,429	\$180	\$5,858	\$1,552
Douglas County RE-1	Total	64,110.2	1,924.0	\$582,983,619	(\$40,950,391)	\$536,846,036	\$7,287,446,506	25.440	\$185,392,639	\$15,942,634	\$335,510,762	\$33,713,000
	Per Pupil			\$9,093	(\$639)	\$8,374	\$112,563		\$2,892	\$249	\$5,233	\$526
Denver County 1	Total	90,857.2	256.0	\$857,142,931	(\$60,208,104)	\$796,934,827	\$20,722,174,107	25.541	\$529,265,049	\$28,365,225	\$239,304,553	\$129,959,655
	Per Pupil			\$9,434	(\$663)	\$8,771	\$228,074		\$5,825	\$312	\$2,634	\$1,430
Jefferson R-1	Total	82,545.7	284.0	\$740,111,555	(\$51,987,495)	\$682,694,450	\$10,712,183,770	26.252	\$281,216,248	\$21,298,037	\$380,180,164	\$113,302,585
	Per Pupil			\$8,966	(\$630)	\$8,271	\$128,753		\$3,407	\$258	\$4,606	\$1,373
Peer Group	Total	513,140.8	3,060.5	\$4,685,616,318	(\$329,130,725)	\$4,250,353,853	\$72,271,021,908	24.735	\$1,795,196,843	\$120,539,732	\$2,334,617,278	\$655,820,545
	Per Pupil			\$9,131	(\$107,541)	\$8,283	\$140,841		\$3,498	\$235	\$4,550	\$214,285
State of Colorado	Total	875,526.3	19,967.0	\$8,178,317,496	(\$72,396,894.0)	\$7,605,920,602	\$131,815,897,393		\$2,776,034,751	\$201,141,855	\$4,628,743,996	\$887,329,244
	Per Pupil		(Included in PPC)	\$9,155	(641)	\$8,514	\$147,561		\$3,108	\$225	\$5,182	

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)

2019-20 School District	Funded Pupil Count	Teachers	Administration	Buildings & Facilities Maintenance	Operational Support Expenditures	Textbooks Materials	Total Expenditures	Total Expenditure Per Pupil
Littleton 6	14,792.1	\$ 96,392,727 50.6%	\$ 12,374,433 6.5%	\$ 16,593,828 8.7%	\$ 58,748,874 30.9%	\$ 6,274,533 3.3%	\$ 190,384,394 100.0%	\$ 12,871
St. Vrain Valley RE-1J	31,300.8	\$ 185,020,056 49.2%	\$ 28,726,465 7.6%	\$ 41,578,821 11.0%	\$ 102,234,004 27.2%	\$ 18,761,145 5.0%	\$ 376,320,491 100.0%	\$ 12,023
Poudre R 1	31,745.8	\$ 176,643,155 51.5%	\$ 25,660,687 7.5%	\$ 28,792,313 8.4%	\$ 88,632,380 25.8%	\$ 23,307,005 6.8%	\$ 343,035,540 100.0%	\$ 10,806
Boulder Valley RE-2J	30,302.4	\$ 226,416,557 53.6%	\$ 31,838,787 7.5%	\$ 37,646,102 8.9%	\$ 106,917,038 25.3%	\$ 19,953,416 4.7%	\$ 422,771,900 100.0%	13,952
Colorado Springs 11	30,567.4	\$ 151,352,147 48.0%	\$ 22,476,887 7.1%	\$ 28,630,476 9.1%	\$ 95,298,500 30.2%	\$ 17,457,747 5.5%	\$ 315,215,757 100.0%	10,312
Adams-Arapahoe 28J	40,607.7	\$ 233,764,256 42.1%	\$ 46,819,229 8.4%	\$ 55,739,820 10.0%	\$ 190,572,147 34.3%	\$ 28,288,804 5.1%	\$ 555,184,256 100.0%	13,672
Northglenn-Thornton 12	42,593.4	\$ 239,589,645 53.6%	\$ 31,544,739 7.1%	\$ 32,969,142 7.4%	\$ 126,373,205 28.3%	\$ 16,858,417 3.8%	\$ 447,335,148 100.0%	10,502
Cherry Creek 5	54,539.6	\$ 435,514,590 62.6%	\$ 36,774,051 5.3%	\$ 54,848,058 7.9%	\$ 135,919,327 19.5%	\$ 32,221,363 4.6%	\$ 695,277,389 100.0%	12,748
Douglas County RE-1	66,036.2	\$ 380,153,157 50.9%	\$ 53,270,717 7.1%	\$ 63,589,179 8.5%	\$ 204,836,157 27.4%	\$ 45,162,182 6.0%	\$ 747,011,391 100.0%	11,312
Denver County 1	91,185.2	\$ 518,951,411 38.4%	\$ 114,784,141 8.5%	\$ 105,930,950 7.8%	\$ 497,083,468 36.7%	\$ 116,069,165 8.6%	\$ 1,352,819,134 100.0%	14,836
Jefferson R-1	82,858.7	\$ 456,148,139 47.7%	\$ 79,720,835 8.3%	\$ 88,539,489 9.3%	\$ 270,820,822 28.3%	\$ 60,393,907 6.3%	\$ 955,623,191 100.0%	11,533
Peer Group Total	516,529.3	\$ 3,099,945,838 48.4%	\$ 483,990,971 7.6%	\$ 554,858,178 8.7%	\$ 1,877,435,921 29.3%	\$ 384,747,683 6.0%	\$ 6,400,978,591 100.0%	\$ 12,392

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.

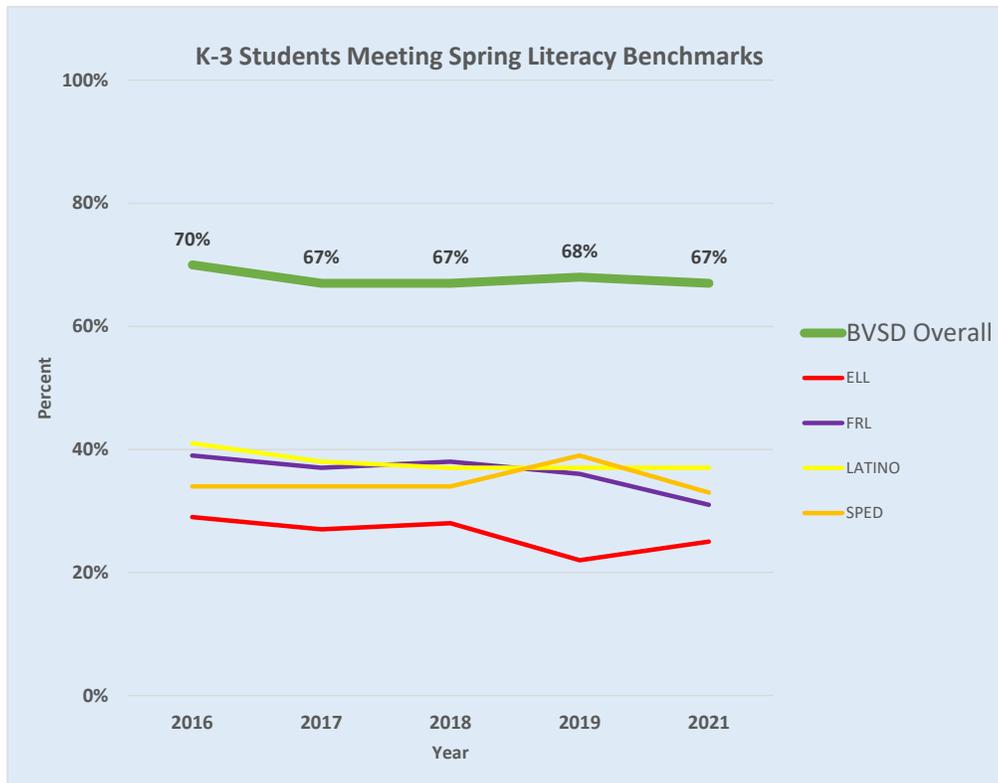
The Colorado Department of Education defines what information is included in each category, and chooses what items are included or excluded from the total operating expense.

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

*There were no spring scores for 2020



PSAT and SAT

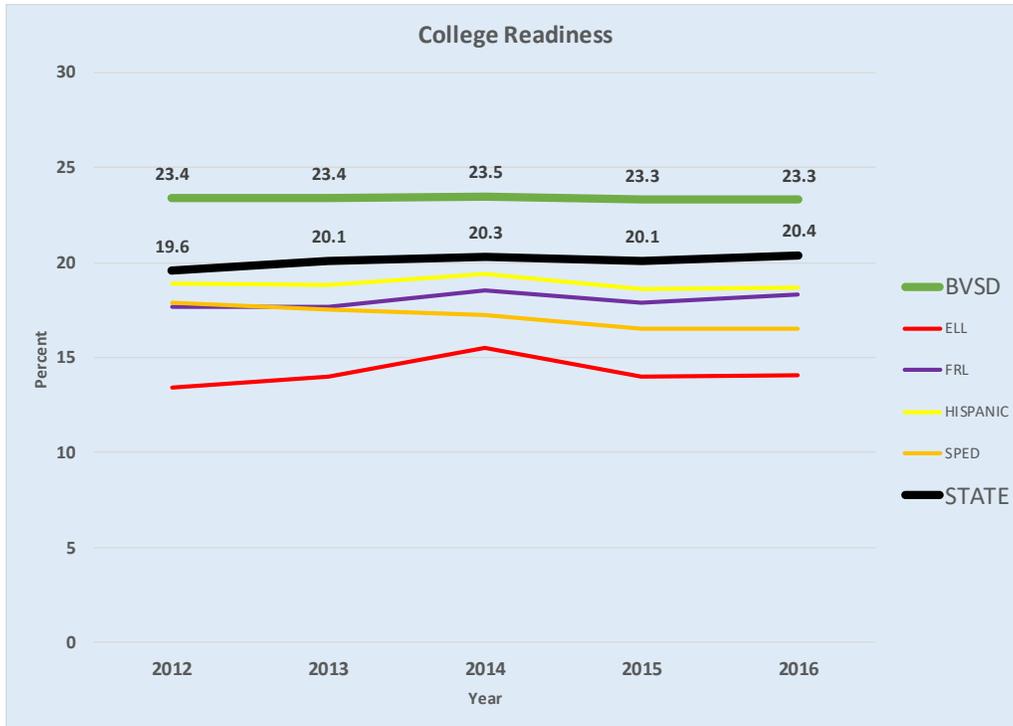
PSAT and SAT									
Assessment	Possible Score Range	Mean Total Score				BVSD Median of National Percentiles**			
		2017	2018	2019	2021	2017	2018	2019	2021
PSAT9	240-1440	*	1003	1007	995	*	76%	80%	74%
PSAT10	320-1520	1066	1053	1054	1040	76%	76%	75%	73%
SAT	400-1600	1141	1139	1132	1136	74%	76%	73%	71%

* 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.
 ** Use added caution in making comparisons with 2021 results, due to relatively low participation rates.



Appendix N: State Performance Measures (continued)

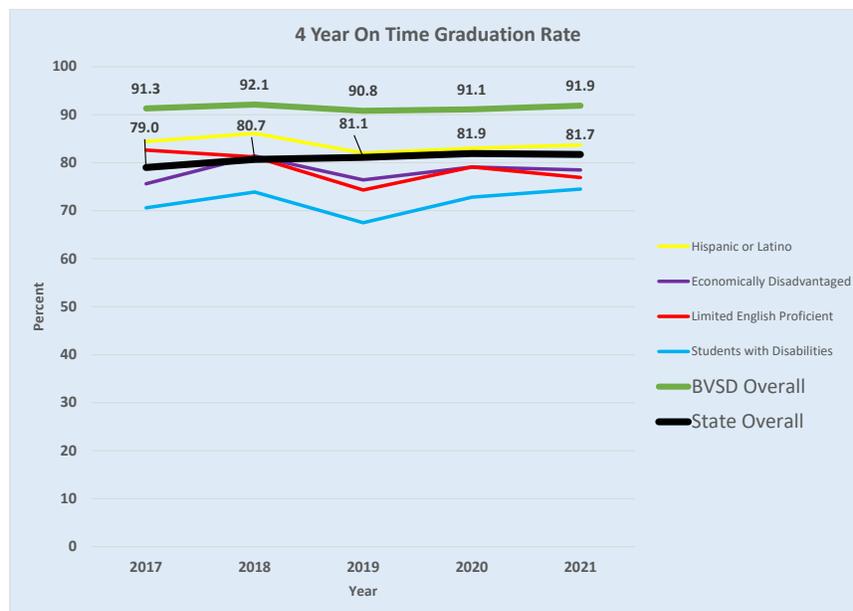
College Readiness Overall Average Score Results 2012-2016
(ACT testing was replaced with PSAT and SAT testing beginning 2017)



Appendix N: State Performance Measures (continued)

Graduation Rates

- BVSD's 4-year on-time graduation rate came in at 91.9%, up from 91.1% last year.
- BVSD specific ethnicity breakout: our grad rates increased for students identified as Asian, Hispanic or Latino, White, and Two or More Races. Rates for American Indian/Alaskan Native and Black or African American students decreased from last year. Rates from Native Hawaiian or Other Pacific Islander stayed the same from last year. Our Black, American Indian and Native Hawaiian/Other Pacific Islander groups are quite small so use caution in comparing percentages from one year to the next.
- The increase in graduates with disabilities is 1.7%, graduates identified as Homeless is 10.3%, and graduates that are Gifted and Talented is 1.1%.
- In other categories: Students with limited English Proficiency had a decrease in their graduation rate of 2.2%, students identified as Economically Disadvantaged had a decrease in their graduation rate of .6%, and students identified as Title 1 had a decrease of 9.3%.

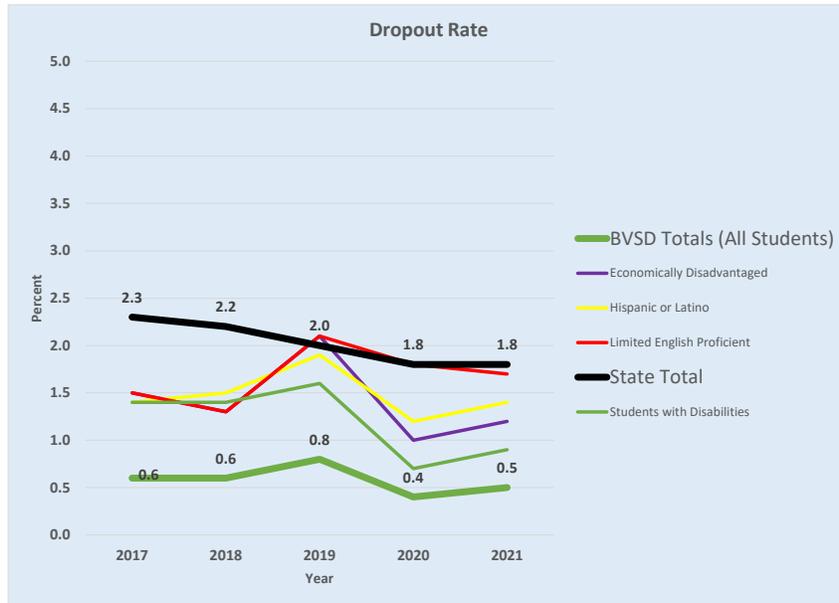


Appendix N: State Performance Measures (continued)

Dropout Rates

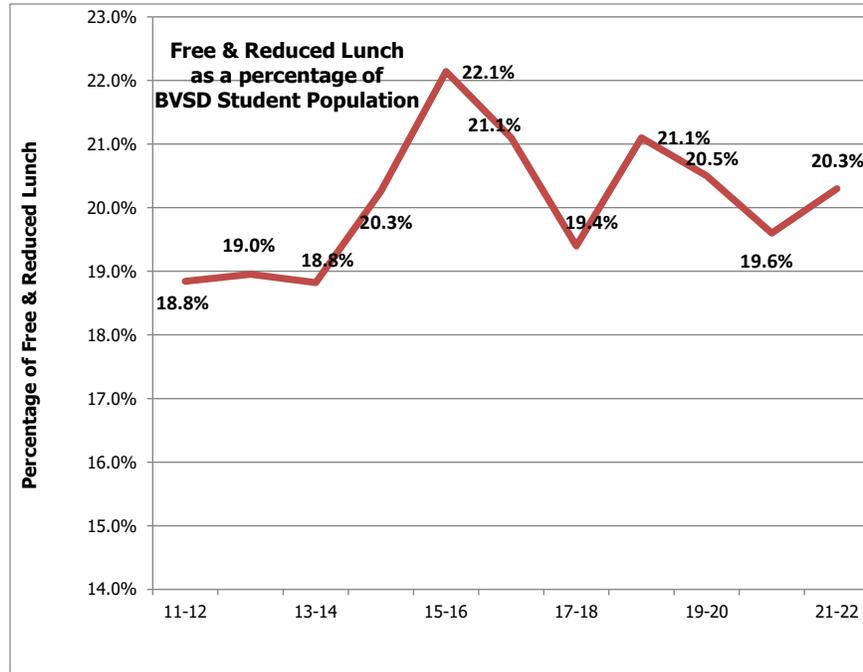
The dropout rate is calculated based on all students enrolled within the district between 7th and 12th grade for the current year.

- BVSD’s Dropout rate increased last year from 0.4% to 0.5%, the number of dropouts increased from 72 to 78.
- BVSD specific ethnicity breakout: Our dropout rate decreased for Asian and Two or More Race categories. The dropout rate increased for American Indian or Alaska Native and Hispanic or Latino categories. There was no change in the dropout rate for the Black, White, and Native Hawaiian or Pacific Islander categories.
- In other categories: Students with Limited English Proficiency and Homeless students’ rates decreased.



Appendix N: State Performance Measures (continued)

Free or Reduced Lunch Population Rates 2011-2022





Appendix O: State of Colorado - Critical Dates

Public School Finance Unit, Fiscal Year 2021-22

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 FY2019-20 ESSA 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 16	SUBMISSION. December financial data pipeline open to begin populating data. Due December 31.
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 15	SUBMISSION. Submit to CDE the pupil transportation reimbursement claim (Form CDE-40). C.R.S. 22-51-105.
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.
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.

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

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 FY2018-19 ESSA Consolidated Grants Financial Expenditure Report to CDE.
October 1	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 1	OFFICIAL MILEAGE COUNT. Official mileage count date for the CDE-40; FY21-22 entitlement period.
November 1	PUPIL COUNT. Optional. Conduct Colorado Preschool Program pupil membership count and special education preschool pupils. See also October 1 for alternative preschool count date.
November 10	PUPIL COUNT. Final day to submit October pupil membership 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. <ul style="list-style-type: none"> • The secretary of the board of education of each district shall certify to the state board the pupil enrollment, the online pupil enrollment, the extended high school pupil enrollment, and the preschool program enrollment of the district taken in the preceding October or previously in November. • The secretary of the state charter school institute board shall certify to the state board the pupil enrollment and the online pupil enrollment of each institute charter school taken in the preceding October.
November 19	ELECTIONS. Submit Report of November 2019 Elections to CDE. 1 C.C.R. 13.01.
November 24	PUPIL (DUPLICATE) COUNT. Final day to submit updated October pupil membership count, based on duplicate count decisions, via Data Pipeline.
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



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

	county(ies) may request copies be sent to the Assessor, the Treasurer and other entities within the county(ies).
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 2019-2020 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 ESSA federal reimbursement grants.
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.
15 th of Month	GRANTS. Submit Requests for Funds forms with the Office of Grants Fiscal for IDEA and Competitive federal reimbursement grants.
25th of Month	REVENUE DISTRIBUTIONS. State transmits state share payments to school districts. C.R.S. 22-54-115.
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.

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

Continuing On or before the 15th day of each month where a juvenile (charged as an adult) is held in jail or facility, the official in charge of the jail or facility shall report to CDE the actual number of juveniles who received education service at the jail or facility during the prior calendar month to whom the school district provided educational services at the jail or facility. On or before the 15th day of each month following a month where a jail or facility reported the number of juveniles who received educational services at the jail of facility, CDE shall pay the school district that provided the educational services the appropriate amount based on the daily rate established for approved facility schools. 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 decision-making framework and responsibilities assigned school personnel. Cooperative projects will be staffed and initiated subsequent to Board authorization. School District selection and compensation policies will be followed in making staffing arrangements whenever possible.

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

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

LEGAL REF.:

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

CROSS REF.:

DB, Annual Operating Budget

DFA: Cash Management/Investment Policy

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

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

SCOPE

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

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

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

Appendix P: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

INVESTMENT OBJECTIVES

The District's principal investment objectives include:

Preservation of capital and protection of investment principal;

Maintenance of sufficient liquidity to meet anticipated cash flows;

Attainment of a market rate of return;

Diversification to avoid incurring unreasonable market risks;

Conformance with all applicable District policies, state statutes and Federal regulations.

DELEGATION OF AUTHORITY

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

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

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

PRUDENCE

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

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

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

ETHICS AND CONFLICTS OF INTEREST

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



Appendix P: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

AUTHORIZED SECURITIES AND TRANSACTIONS

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

This Cash Management Investment Policy further restricts the investment of District funds to the following types of securities and transactions:

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

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

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

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

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

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

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

Appendix P: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

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

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

INVESTMENT DIVERSIFICATION

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

INVESTMENT MATURITY AND LIQUIDITY

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

COMPETITIVE TRANSACTIONS

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

SELECTION OF BROKER/DEALERS

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

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

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

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



Appendix P: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

SAFEKEEPING AND CUSTODY

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

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

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

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

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

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

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

REPORTING

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

POLICY REVISIONS

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

LEGAL REFS.:

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

DFB: Revenues from Licensing of School Facilities for Telecommunication Uses

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

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

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

Appendix P: Governing Policies (continued)

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

1. Site identification

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

2. Submittal of preliminary design to school district

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

3. License agreements shall require:

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



Appendix P: Governing Policies (continued)

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

- Final approval by school district which shall take into account the proposed location of the site, the compatibility to the surrounding neighborhood location of the site, the aesthetic integration of the facility, the requested term, the consideration offered, the safety and structural impact of the facility on existing uses, and the benefit to the school district telecommunication needs.

4. This policy is not intended to vest any rights to the use of school district facilities and sites in any third party. Approval of any telecommunication facility and use shall rest solely with the board of education and shall be determined on a case-by-case basis.

LEGAL REF.:

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

CROSS REF.:

FL, Retirement of Facilities

DG: Depository of Funds/Authorized Signatures

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

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

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

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

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

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

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

LEGAL REFS.:

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

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

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

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

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

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

Appendix P: Governing Policies (continued)

DH: Bonded Employees and Officers

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

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

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

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

LEGAL REFS.:

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

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

DI: Fiscal Accounting and Reporting

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

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

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

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

DID: Inventories (And Property Accounting)

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

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

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

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

LEGAL REF.:

C.R.S. § 29-1-506

CROSS REFS.:

ED, Material Resources Management

EDBA, Maintenance and Control of Instructional Materials



Appendix P: Governing Policies (continued)

DIE: Audits

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

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

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

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

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

LEGAL REFS.:

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

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

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

DIEA: District Audit Committee

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

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

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

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

Appendix P: Governing Policies (continued)

DIEA: District Audit Committee (continued)

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

LEGAL REFS.:

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

CROSS REFS.:

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

DJ/DJE: Purchasing and Contracting

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

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

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

1. Awards

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

2. Contracts

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

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

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



Appendix P: Governing Policies (continued)

DJ/DJE: Purchasing and Contracting (continued)

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

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

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

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

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

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

7. Cooperative Purchasing

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

8. Sole Source Procurements

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

Appendix P: Governing Policies (continued)

DJ/DJE: Purchasing and Contracting (continued)

9. Emergency Purchases

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

LEGAL REFS.:

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

C.R.S. 22-63-204

DL/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

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.

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): This Operating Fund was established by Senate Bill 01-123, concerning the required expenditure of a portion of a school district's per pupil operating revenue for the district's Colorado Preschool and Kindergarten Program.

Colorado Student Assessment Program (CSAP): Required by the state, CSAP tests are administered to all public school students in grades 3 – 10 in reading, writing, and mathematics, and grades 5, 8 and 10 in science. CSAP is designed to measure student achievement on the Colorado Model Content Standards.

Combined General Fund: Used to finance and account for all ordinary operations of the district, including all transactions not accounted for in other funds. Funds included in the Combined General Fund are the General Operating Fund, Charter School Fund, Community School Fund, Athletics Fund, and Technology Fund.

Commitment: Funds obligated towards a purchase requisition.

Community Schools Fund (Fund 19): The Community Schools Fund is a component of the Combined General Fund. This fund is used to account for the district's educational and

Glossary of Terms (continued)

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: 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 annual audit 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.

Coronavirus Aid, Relief, and Economic Security Act (CARES): The Coronavirus Aid, Relief, and Economic Security (CARES) Act was enacted in March 2020, which included \$30.75 billion nationally for an Education Stabilization Fund.

Coronavirus Relief Fund (CRF): The CARES Act established the \$150 billion Coronavirus Relief Fund to support states with expenses due to the public health emergency with respect to the COVID-19 incurred from March 1, 2020, to Dec. 30, 2020. In May 2020, Gov. Polis directed the transfer of \$510 million from the State of Colorado’s CARES Act Coronavirus Relief Fund to CDE to be awarded to school districts, the Charter School Institute, the Colorado School for the Deaf and the Blind and facility schools on a per pupil basis. Additionally, each BOCES in the state received \$25,000.

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.

Differentiated School Support Fund (Fund 12)

The Differentiated School Support Fund was created in FY22 and is used to track spending of resources allocated to schools as part of the district’s Strategic Plan. A weighted and differentiated funding model was implemented to distribute resources to schools identified with levels of Flexible, Targeted, and High support needs.

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

Glossary of Terms (continued)

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 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 CLDE continue to be considered CLDE 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 CLDE 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.

Elementary and Secondary School Emergency Relief (ESSER): Elementary and Secondary School Emergency Relief (ESSER) Fund dollars were appropriated to state education agencies (SEAs) based on the previous year's Title I shares, with 90% allocated to local education agencies that received a Title I allocation in the most recent fiscal year and the remaining 10% reserved for state activities.

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.

Front Range BOCES Fund

The Front Range BOCES Fund is a custodial fund to account for activities of the Front Range BOCES.

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

Glossary of Terms (continued)

giving the child special services, usually written in an Individualized Education Plan (IEP).

Free or Reduced Lunch (FRL): In order to qualify for free or reduced meals, a household has to fill out an application. Guidelines are set by the Federal Government, comparing the household's size to its income.

Full Time Equivalency (FTE): Unit used to measure the hours in an employee's contract based on a 40 hour work week.

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

Funded Pupil Count: Adjustments to the district's October 1 pupil enrollment count (headcount) to produce the full time equivalent (FTE) membership used in the School Finance Act formula to determine the district's funding for the current budget year. For example, a pupil enrolled in kindergarten is counted as a one-half funded pupil (0.5 FTE). Similarly, but under different guidelines, preschool pupils are counted as one-half FTE pursuant to CRS 22-28-106(2) and 22-53-103.

General Administrative Support: Activities concerned with establishing and administering policy for operating the school district. Includes superintendent, deputy superintendent, assistant superintendents, legal counsel and the grants specialist.

General Operating Fund (Fund 10): Provides for the basic day-to-day operational costs of the district. The mill levy for the fund is determined by the provisions of the State Public School Finance Act of 1994, as amended, and the Taxpayer's Bill of Rights (TABOR).

Generally Accepted Accounting Principles (GAAP): A collection of rules, procedures and conventions developed by the accounting profession which set the minimum requirements for a fair presentation of financial data in external financial reports.

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

Glossary of Terms (continued)

student's needs that allow the student to progress in learning in the general education curriculum.

Infinite Campus (IC): A software package that the district uses to manage student information.

Instructional Staff Support: Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. Examples include the support activities of librarians and media technicians.

Leadership in Energy and Environmental Design (LEED): A standard and rating system developed by the US Green Building Council (USGBC) to rate environmentally conscious building practices.

Levy: (Verb) To impose taxes. (Noun) The total of taxes imposed by a governmental unit.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Location: Locations are used to denote the group and type of educational activities for organizational purposes and are often considered cost centers. Each type of unit has discriminating characteristics. The units include individual schools, buildings, and central departments.

Long-term Debt: Debt with a maturity of more than one year after the date of issuance.

Mill Levy: The rate of taxation. A mill is one-tenth of a cent (\$.001). Mill levies are expressed in dollars per thousand, i.e., one dollar for each \$1,000 of assessed value.

Multi-Use Outdoor Facilities Assessment (MUOFA): The Multi-Use Outdoor Facilities Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

Multi-Tiered System of Support (MTSS): Multi-Tiered System of Supports (MTSS) is a systemic, continuous-improvement framework in which data-based problem-solving and decision making is practiced across all levels of the educational system for supporting students. MTSS utilizes high quality evidence-based instruction, intervention, and assessment practices to ensure that every student receives the appropriate level of support to be successful.

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

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

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

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

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

Object: As specified by the Colorado Department of Education (CDE) Chart of Accounts, the service or commodity obtained as a result of a 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)

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.



Glossary of Terms (continued)

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, 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.

PERA On-Behalf Fund (Fund 10.1)

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.

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.

Private Purpose Trust Fund (Fund 72)

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.

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 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

Glossary of Terms (continued)

actual attendance of each pupil prior to said date. This is sometimes referred to as the head count.

Purchase Order: Document issued by the Procurement Department to a vendor setting forth products or services to be provided to the district by that vendor. Includes quantities, unit costs, delivery instructions, terms and conditions. Purchase orders are initiated by schools/departments via requisitions created in Lawson.

Purchased Services: Personal services rendered by personnel who are not on the payroll of the district, and other services which may be purchased by the district.

Reading to Ensure Academic Development (READ) Act: The READ Act was passed by the Colorado Legislature during the 2012 legislative session. The READ Act repeals the Colorado Basic Literacy Act (CBLA) as of July 1, 2013, keeping many of the elements of CBLA such as a focus on K-3 literacy, assessment, and individual plans for students reading below grade level. The READ Act differs from CBLA by focusing on students identified as having a significant reading deficiency, delineating requirements for parent communication, and providing funding to support intervention. Other components of the Colorado READ Act include a competitive Early Literacy Grant and a resource bank of assessments, instructional programming, and professional development.

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 CLDE classroom setting. SIOP is a model for teachers to follow for lesson planning & implementation that provides English learners with access to grade level content standards.

Special Education Advisory Committee (SEAC): The mission of the Special Education Advisory Committee is to support and promote quality education services for children in an environment that accepts the diversity of each student as a valued member of a community of learners. Within this framework the committee sets and accomplishes goals relative to its mission. The committee also serves to assist, consult with and advise the Director of Special Education on all aspects of special education programming and services.

Special Education Program (SPED): A special curriculum consisting of courses and other provisions which are different from or provided in addition to those provided in the usual school program and are provided for exceptional pupils by specially qualified personnel.

Special Reporting Element (SRE): Special Reporting Element is used in the Chart of Accounts to designate broad categories of expense. Also see: Co Curricular Activities, Other Education, Student Support Services,

Glossary of Terms (continued)

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

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 and provides training and software as needed. These funds were approved by voters in the November 1, 2005 election.

Tools of Inquiry for Equitable Schools (TIES): This process provides a framework to address the district goals of achievement, equity and organizational climate. It provides tools for inquiry and data-driven analysis.

Total Program: Annual funding, or Total Program Funding, is provided to school districts via the Public School Finance Act of 1994. Funding is based on an annual October 1 pupil count. For each pupil funded in the October 1 pupil count, the per pupil formula that calculates Total Program provides a base per-pupil amount plus additional money which recognizes district-to-district variances in (a) cost of living, (b) personnel costs, and (c) sizes. The Total Program amount also includes additional funding for at-risk pupils.

Transfers: Money that is taken from one fund under the control of the board of education and added to another fund under the board's control.

Transitional Colorado Assessment Program:

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

Transportation Fund (Fund 25): This fund accounts for all the transportation services of the Boulder Valley School District. It was developed after

Glossary of Terms (continued)

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	COLA	Cost of Living Adjustment
ADA	Americans with Disabilities Act	COP	Certificate of Participation
ADE	Automatic Data Exchange	COSPRA	Colorado School Public Relations Association
ADHD	Attention Deficit Hyperactivity Disorder	COTA	Certified Occupational Therapist Asst.
ALPS	Advanced Learning Plans	CPP	Colorado Preschool Program
AP	Advanced Placement	CRF	Coronavirus Relief Fund
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	ECEA	Exceptional Children's Educational Act
BVCU	Boulder Valley Credit Union	EET	Education Excise Tax
BVEA	Boulder Valley Education Association	ELA	English Language Acquisition
BVEOP	Boulder Valley Educational Office Professionals	ELD	English Language Development
BVPA	Boulder Valley Paraeducators Association	ELP	English Language Proficiency
BVSD	Boulder Valley School District	ELPA	English Language Proficiency Act
BVSEA	Boulder Valley Service Employees Association	ELR	Essential Learning Results
BVSSC	Boulder Valley Safe Schools Coalition	ERP	Enterprise Resource Planning
CABE	Colorado Association for Bilingual Education	ESSER	Elementary and Secondary School Emergency Relief Fund
CARES	Coronavirus Aid, Relief, and Economic Security Act	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
CLIP	Collaborative Literacy Intervention Project	GFOA	Government Finance Officers Association
		GT	Gifted and Talented
		GTDAC	GT District Advisory Committee
		HRD	Human Resource Department
		IB	International Baccalaureate
		IC	Infinite Campus

Acronym Reference (continued)

IDEA	Individuals with Disabilities Education Act
IDEIA	Individuals with Disabilities Education Improvement Act
IDI	Intercultural Development Inventory
IEP	Individual Educational Program
ILP	Individual Literacy Plan
IR	Interdisciplinary Resource
IT	Information Technology
LEA	Local Educational Agency
LEED	Leadership in Energy and Environmental Design
LEP	Limited English Proficient
LLL	Life Long Learning
LLSS	Literacy & Language Support Services
MEACC	Multi Ethnic Action Community Committee
MEEAC	Multi Ethnic Education Action Committee
MTSS	Multi-Tiered System of Support
MUOFA	Multi-Use Outdoor Facilities Assessment
NABE	National Association for Bilingual Education
NCGA	National Council on Governmental Accounting
NEP	Non English Proficient
NSPRA	National School Public Relations Association
OE	Open Enrollment
PAC	Principal's Advisory Committee
PAM	Parents as Mentors
PARA	Paraeducator
PBS	Positive Behavior Support
PCA	Program Compatibility Assessment
PCD	Perceptual/Communicative Disability
PEN	Parent Engagement Network
PEP	Professional Educators Program
PERA	Public Employees Retirement Association
PHLOTE	Primary Home Language Other Than English
PIE	Partners in Education

PING	Parent Involvement Network Group
PLP	Personalized Learning Plan
POC	People of Color
PPP	Parent Professional Partnership
PPR	Per Pupil Revenue
PYPIB	Primary Years Program International Baccalaureate
R2A	Read to Achieve
RBO	Relationship by Objectives
RCS	Reduced Class Size
RFI	Request for Information
RFP	Request for Proposal
RTI	Response to Intervention
SAAC	Student Accountability Advisory Committee
SACC	School Age Child Care
SAPP	Substance Abuse Prevention Program
SAR	School Accountability Report
SAT	Scholastic Assessment Test
SBOE	State Board of Education
SCS	School Climate Survey
SEA	State Educational Agency
SEAC	Special Education Advisory Committee
SIED	Significant Identifiable Emotional Disorder
SIOP	Sheltered Instruction Observation Protocol
SIPR	School Improvement Program Review
SIT	School Improvement Team
SPED	Special Education
SRA	School Resource Allocation
SRO	Student Resource Officer
SRE	Special Reporting Element
STEM	Science, Technology, Engineering and Math
SWAP	School to Work Alliance Program
TABOR	Taxpayer's Bill of Rights
TAC	Teacher Advisory Committee
TCAP	Transitional Colorado Assessment Program
TEA	GT Education Advisors
TEC	Technical Education Center
TOSA	Teacher on Special Assignment
YRBS	Youth at Risk Behavior Survey

