



BOULDER VALLEY SCHOOL DISTRICT



2023-24 REVISED BUDGET

Boulder Valley School District
6500 E. Arapahoe Road, Boulder, CO 80303
303-447-1010, www.bvsd.org



2023-24 REVISED BUDGET

Prepared by: Business Services Division

Bill Sutter, SFO
Chief Financial Officer



BOULDER VALLEY SCHOOL DISTRICT

2023-24 Revised Budget

Superintendent's Welcome



Thank you for reviewing the Boulder Valley School District's annual budget.

We are especially proud of the work that we have accomplished as part of our [All Together for All Students Strategic Plan](#). Over the past year, we have continued to strengthen our instructional infrastructure, resulting in school environments that *Inspire* our students' love for learning through engaging and rigorous instruction. Our differentiated funding model has helped schools better *Equip* students with the skills and knowledge they need to succeed, which lifted four of our lowest performing schools,

boosting them to the Colorado Department of Education's highest rating. BVSD's [Grad Plus framework](#), ensures every student can Soar after high school, by not only earning their diploma, but also college credit, their Seal of Biliteracy, work-based learning and industry certificates. This, [along with improvements to our Career and Technical Education programs thanks to the support of voters in the last election](#), will give BVSD graduates a leg up on the competition in the ever-changing world of work.

BVSD has taken a lead in Colorado in addressing dyslexia with universal testing and the adoption of new curricular materials that align with the Science of Reading.

The district has also taken large strides in improving its translation and interpretation efforts to ensure that every family feels welcomed and informed as a valued partner in supporting their student's education. This includes Special Education where BVSD is the first Colorado school district to offer draft IEPs (Individualized Education Programs) so that parents can fully be part of important conversations about the supports being provided to their student.

Moving forward, we endeavor to continue this trajectory. Knowing the results to date, we have set aside one-time dollars to continue our differentiated funding model and are using Academic Return on Investment to grow efforts that show promise, while looking to trim programs that haven't been as successful. This is becoming more important as funding within the district gets tighter due to record inflation and declining student enrollment. BVSD has always been a good steward of taxpayer dollars, but we recognize that moving forward we will need to manage resources as carefully as possible to ensure that we drive funds to support our students regardless of the challenges that may be ahead.

Rob

Rob Anderson
Superintendent
Boulder Valley School District

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 2022-2023.

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

A handwritten signature in black ink, reading "John W. Hutchison".

John W. Hutchison
President

A handwritten signature in black ink, reading "Siobhán McMahon".

Siobhán McMahon, CAE
Chief Operations Officer/
Interim Executive Director

Acknowledgements and Awards (continued)



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Boulder Valley School District
Colorado**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director





BOULDER VALLEY SCHOOL DISTRICT

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Board of Education Members



From left to right:

Superintendent Rob Anderson;

Alex Medler, District C;

Kitty Sargent, District F;

Beth Niznik, Board Vice President, District E;

Nicole Rajpal, Board President, District B;

Lalenia Quinlan Aweida, District D;

Jorge Chavez, District G;

Jason Unger, District A;

Nicole Rajpal, President



District Leadership

Name	Title
Dr. Rob Anderson	Superintendent of Schools
Dr. Lora De La Cruz	Deputy Superintendent
Kathleen Sullivan, J.D.	Legal Counsel
Randy Barber	Chief Communications Officer
Bill Sutter, SFO	Chief Financial Officer
Frankie Elmore	Chief Information Officer
Dr. James Hill	Asst. Superintendent of Human Resources
Rob Price	Asst. Superintendent of Operational Services
Robbyn Fernandez	Asst. Superintendent of Schools
Dr. Nativity Miller	Asst. Superintendent of Opportunity & Access
Ginger Ramsey	Broomfield High School Principal
Patty Delgado	Boulder Valley Education Association President

Letter of Transmittal

Date: January 23, 2024
To: Dr. Rob Anderson, Superintendent
From: Bill Sutter, Chief Financial Officer
Subject: 2023-24 Revised Budget

A handwritten signature in blue ink, appearing to read "Bill Sutter", is placed next to the "From:" line of the letterhead.

The ensuing document contains information and details regarding the 2023-24 Revised Budget for fiscal year July 01, 2023 – June 30, 2024. The Board of Education approved this 2023-24 fiscal year budget on January 23, 2024. 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 a 2022 Denver-Aurora-Lakewood inflation factor of 8.0 percent, the largest rate of inflation seen since the early 1980s. The legislature has also funded a reduction (improvement) of the Budget Stabilization Factor (Negative Factor) of \$180.0M from the 2022-23 fiscal year appropriation, resulting in the remaining funding reduction being \$141.2M, with the Boulder Valley School District portion being \$4.6M. The remaining amount of the Budget Stabilization Factor represents a 1.5 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.

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. Declining enrollment, when combined with rising costs due to very high inflation levels, labor shortages, and the inability of the legislature to make meaningful new investments in PK-12 public education, has created a conundrum for the future. This situation is largely due to 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 the services of 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.



Letter of Transmittal (continued)

This budget document details the academic 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 2023-24 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



It has been five years since we began work on the [Boulder Valley School District's All Together for All Students Strategic Plan](#). While implementing a plan of this size and complexity takes time, already the efforts undertaken by our students, teachers, staff and administrators are yielding results. which is focused on three Long Term Student Outcomes:

- To **Inspire** a love of learning in every student
- **Equip** them with the knowledge and skills that will help to make them successful
- Give them the opportunities and connections so that they can **Soar** after high school in the college or career pathway of their choice

These aspirational goals are more achievable, when they are defined in actionable Strategic Themes.

The Four Strategic Themes we are focused on are providing 1) Challenging, engaging and relevant instruction, 2) Customized supports, 3) Community and family partnerships and 4) a Positive and inclusive culture. The associated initiatives, are listed in the graphic below.

Strategic Themes			
 <p>Challenging, engaging & relevant instruction</p>	 <p>Customized supports</p>	 <p>Community & family Partnerships</p>	 <p>Positive & inclusive culture</p>
Strategic Initiatives			
<ul style="list-style-type: none"> • Prioritized Standards • Common Instructional Practices • Leadership Development • Assessment Framework • Culturally Responsive tiered System of Supports 	<ul style="list-style-type: none"> • Tiered System of Supports • Needs-Based Allocation System • Academic Return on Investment 	<ul style="list-style-type: none"> • School-Family Connectedness • Community Partnerships • Career Discovery & Postgraduate Preparation 	<ul style="list-style-type: none"> • Challenge Inequity and Bias • Employee Wellness

Strategic Plan (continued)

Strategic Themes, Objectives, Initiatives, and Tools

Theme	Objectives and Initiatives	Tools
Theme 1: Challenging, Engaging, and Relevant Instruction	<p>Increase alignment to a guaranteed and viable instructional model</p> <ul style="list-style-type: none"> Create a standards-based scope and sequence for PreK-12 Define and implement a common and aligned instructional model and practices Design support systems to maximize school-based administrators' instructional leadership capacity <p>Increase fidelity to a tiered system of supports</p> <ul style="list-style-type: none"> Design support systems to maximize school-based administrators' instructional leadership capacity Expand and increase district-wide implementation of a culturally responsive tiered system of supports Redefine and complete development of an adaptive assessment framework that informs instruction and aligns with a tiered system of supports across all content areas 	<p>Instructional Model</p> <p>Multi-Tiered Systems of Support</p> <p>Data-Driven Instruction</p> <p>Scope and Sequence</p>
Theme 2: Customized Supports	<p>Ensure allocation of resources is responsive, accountable, and focused on student growth</p> <ul style="list-style-type: none"> Create a tiered system of school requirements, supports, and accountability metrics which drive the allocation of resources Implement a needs-based allocation system Create a system to monitor and assess academic return on investment for current and future programs 	<p>Restorative Practices</p> <p>Multi-Tiered Systems of Support</p> <p>Data-Driven Instruction</p> <p>Academic Return on Investment</p>
Theme 3: Community & Family Partnerships	<p>Increase and improve school-family connections to develop a more supportive and collaborative environment that promotes equitable outcomes and removes barrier</p> <ul style="list-style-type: none"> Strengthen school-family connectedness through implementation of consistent district-wide strategies that improve communication, collaboration, and belonging <p>Optimize community partnerships to systematically align with BVSD's priorities</p> <ul style="list-style-type: none"> Establish a system for strategically managing existing partnerships and building new partnerships Embrace community assets to ensure meaningful career discovery and postgraduate preparation across all school levels for every student 	<p>Family Partnerships</p> <p>Grad Plus</p> <ul style="list-style-type: none"> College Credit Industry Certification Work Experience Seal of Biliteracy

Theme 4: Positive & Inclusive Culture	<p>Align to a common, research-based framework that ensures all students and adults feel supported, respected, and safe</p> <ul style="list-style-type: none"> • Define and put into practice culturally responsive principles and best practices that challenge inequity and bias • Develop and implement an employee support system to increase their overall wellness and efficacy in serving students 	<p><u>Culturally Responsible Discipline</u></p> <p><u>Restorative Practices</u></p> <p><u>Parents of Color Council</u></p> <p><u>Latinx Parent Advisory Council (CAPL)</u></p> <p><u>Equity Committee</u></p> <p><u>Youth Equity Committee</u></p> <p><u>Culturally and Linguistically Diverse Education (CLDE)</u></p>
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Excellence Through Equity

In the Boulder Valley School District Excellence and Equity have long been our tagline.

Through our All Together for All Students Strategic Plan we have recognized that the only way to truly reach excellence for all students, eliminating long-standing achievement gaps in the district, is to focus on equity.

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

Performance Results

The Colorado Department of Education's 2023 District Performance Framework Report identified BVSD as "Accredited" 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 and Math, 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.

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 2022-23 budget include: employee compensation, additional student-centric resources to address student needs in the areas of expanded educational opportunities, social-emotional support and curriculum materials. 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 13, 2022.

- Release of the Governor's Budget on November 1 which includes the proposed budget for K-12 public education for the ensuing fiscal year. Funding adjustments are made for state-wide Pre-K12 enrollment, inflation, and potential changes to the Budget Stabilization Factor. This becomes the starting point for efforts at the legislative level to increase funding for schools.
- Passing current fiscal year state supplemental budget adjustments to account for actual student counts and final certified mill levies for General Fund local funding.
- BVSD Open Enrollment and enrollment projections to begin setting detailed BVSD budgets.
- Convening and ending of the annual legislative session to advocate for additional funding, minimize unfunded mandates and influence legislation to improve public education.
- Clarifying the progress along the way with the Board of Education at the specified board meetings and worksessions identified for annual budget development.

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.

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 goals identified in the Strategic Plan. As part of the budget development process, the superintendent and school board strive 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.

Declining Enrollment BVSD's projected 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.

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 \$141.2M and \$4.6M 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.

Economic Pressures - Labor Shortages, Inflation, and Supply Chain Issues Global, national, and local economic pressures are significantly impacting school district budgets. Labor shortages and changing work patterns are creating situations where services cannot be provided or short term contracted services are needed to ensure students have transportation, hot lunches, and health and safety services. The labor shortage is also driving wage increases in a simple supply and demand model. Rising costs for food, fuel, supplies, equipment, and materials is outpacing the increase in funding where other services for students must be reduced or postponed in order to provide a basic level of district functions. Lastly, the global supply chain constraints have increased delivery times and availability of some basic items to operate school districts, increasing lead times and warehouse inventory levels which reduces efficiency and costs.

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.



Economic Conditions and Outlook

Fiscal Outlook for 2023-24

Governor Polis' November 1 proposed budget for 2023-24 included funding for Pre-K-12 enrollment growth, inflation at 8.3%, and reduced (improved) the Budget Stabilization Factor by \$35.0M to \$286.3M. The net projected PPR increase for BVSD is \$850, or 9.00%. This is just under the statewide average of \$861 or 9.01%. Included in the Governor's proposal is a statewide enrollment decrease of 0.6% or 5295 funded pupil FTE. The Legislative Council Staff's initial district-specific projection for BVSD student decline was at -1.9% or -539 student FTE. The dramatic drop in enrollment experienced in Colorado in the fall of 2020 is projected to continue in 2023-24. Updated projections are included in budget planning as they become available. Historically, the Governor's budget has been considered a "floor" for K-12 funding, with additional resources being allocated during the legislative session. There is some concern for the sustainability of the funding increase proposed for 2023-24 and whether the continued impacts of TABOR restrictions on funding public services during continued strong economic growth can sustain the allocation to Pre-K-12 beyond the 2023-24 fiscal year.

Analysis of 2023 Economic Forecast

Colorado

For 58 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 2023, presented on December 5, 2022. The full report can be found at:

https://www.colorado.edu/business/sites/default/files/attached-files/2023_beof_book_final_122122_lr_rev.pdf

Colorado's economy outperformed much of the country in 2022. The state's GDP increased 3% year-over-year in the second quarter, ranking the state seventh, compared to a national decline of 1.8% and the simple average growth of 1.3% for the 50 states. Colorado has the 10th-best employment recovery from the recession, recording job growth 2.9% above the prerecession peak; only half of the states recouped employment losses stemming from the pandemic. Year-over-year employment grew 4.2% in October 2022—the 7th-fastest nationally. Meanwhile, Colorado's unemployment rate continues to lag—ranking 28th-lowest at 3.6%, it remained just above the 3.4% average of the 50 states in October but a notch below the national rate of 3.7%. The state had the 2nd-highest labor force participation rate in the country, the 6th-highest labor force growth rate, and a labor force that grew 4.3% above January 2020 levels.

Employment

After losing 375,200 jobs due to the pandemic, Colorado added nearly 455,700 jobs following the April 2020 trough (April 2020-October 2022). October 2022 employment was 2.9%, or 80,500 jobs, above the prepandemic peak recorded in January 2020 in Colorado. Annual job growth in 2022 is estimated at 120,800 jobs (4.4%), bringing the state to a total of nearly 2.9 million. Growth is projected to continue in 2023, adding another 57,100 jobs (2%).

Year-over-year employment growth was recorded in all of Colorado's seven metropolitan areas in October 2022: Denver-Aurora-Lakewood (4.1%), Boulder (4%), Fort Collins-Loveland (3.6%), Colorado Springs (3%), Pueblo (2.8%), Greeley (2.5%), and Grand Junction (2.3%). However, every MSA except Greeley is now above their respective prerecession levels.

Most businesses in the economy are small businesses - 96.5% of wage and salary establishments have fewer than 50 employees. These small businesses represent just over half (50.2%) of jobs in Colorado.

Economic Conditions and Outlook (continued)

Analysis of 2023 Economic Forecast (continued)

The monthly unemployment rate improved from 11.8% in May 2020 to 3.3% in July 2022; the rate increased to 3.6% by October 2022. The annual rate increased from 2.6% in 2019 to 6.9% in 2020, to 5.4% in 2021, and an estimated 3.5% in 2022 and 4.1% in 2023. The rising unemployment reflects the delicate balance between a moving number of unemployed (numerator) and labor force (denominator) that sometimes produces nonintuitive results (e.g., a rising unemployment rate during periods of job growth). Colorado is projected to have both labor force growth and a higher number of people unemployed looking for work in 2023.

The labor force participation rate (LFPR) is important because it conveys the relative amount of labor resources available for the production of goods and services. The LFPR is the percentage of the civilian noninstitutional population 16 years and older either working or actively looking for work.

The average national LFPR was 63.1% in 2019, but the peak crested at 67.1% in 2000, driven down by structural demographic shifts as a generation of workers began to retire. Participation fell further to 60.2% in April 2020 during the recession, before rebounding to 62.2% as of October 2022. In 2019, Colorado's LFPR averaged 68.6%, and dropped to 66.1% in April 2020 but rebounded to 69.4% as of October 2022. Colorado ranks second in the nation in terms of the highest LFPRs, sitting behind Montana (69.9%).

Population

Colorado's resident population as of July 2021 was 5,814,707, ranking 21st in size in the United States. The 2021 population represents growth of 30,551, or a 0.5% increase, over Colorado's July 2020 population estimates. Colorado's 2020-2021 growth percentage was the 17th highest among U.S. states. The growth rate of 0.5% is the slowest growth rate since 1989.

Births continued to slow in 2021. The slowing in births will continue to have long-run impacts on K-12 and higher education, as well as the labor force. It is important to note that data for every county is different. Most counties reached their peak births in 2007 but some counties, like Jefferson, reached their peak births in 2000. Weld is the only Front Range county that is continuing to see an increase in births. Early signs point to births leveling in 2022 and increasing slightly in 2023 and 2024 as the number of women in childbearing years increases in the state. Additionally, the largest group of millennials is entering their 30s, where Colorado has experienced increased birth rates.

From 2020-2021, 73% of the population growth was along the Front Range, compared to 95% in the previous decade. Growth in the Front Range varied by county. Denver, Jefferson, and Boulder all declined but there were increases in Douglas, Weld, El Paso Larimer, and Adams. The Front Range still had the largest population gain, but the Central Mountains and Western Slope experienced faster growth.

Population growth by age group continues to be a defining factor for Colorado due to two primary influences. First, births have been declining since 2007 in both the United States and Colorado. The second significant impact is the growth in the 65+ population. The growth in this group is primarily due to more people aging into the cohort rather than net migration. It is estimated that 66,000 Coloradans turned 65 in 2021, and 67,000 are turning 65 in 2022. The growth in the 65+ age group is impacting the labor force with a growing number of retirements; the economy by driving much of the demand for health services and leisure and hospitality; and housing with lower rates of mobility and smaller household sizes. By far, it is the largest and fastest-growing age cohort in the state. Between 2020 and 2021, Colorado experienced an absolute decline of 11,560 in the under 18 population due to slowing births since 2007.



Economic Conditions and Outlook (continued)

Analysis of 2023 Economic Forecast (continued)

Education

Colorado public school districts educate over 875,000 students in preschool through 12th grade every year. Funding for public schools comes from three main sources of revenue: local property tax, state funding, and federal dollars. The state share is primarily from income and sales tax revenues flowing through the state and then to districts. While federal education law is well established and sets strong requirements for public education, federal dollars are typically a relatively small overall component of the annual funding of public schools. Since March of 2020, K-12 public education, like many sectors of the economy, has experienced dramatic changes in the delivery of services, labor force availability, and revenue fluctuations.

Overall funding of education in Colorado as compared to the national average has declined since 1992, despite such actions as Amendment 23 to the Colorado constitution in 2000 and the passage of cannabis sales taxes to support education. Colorado spent between \$2,205 to \$3,033 less per pupil than the U.S. average in FY2018, according to data from the Census Bureau, Quality Counts, and NCES. Many school districts have turned to increasing local property taxes to support education, but due to the wildly disparate property values within school districts, the ability to generate revenue is a function of property values as well as the local voters' willingness to support public education with additional property tax dollars. These disparities are a result of residential development, nonresidential development, oil and gas resources, and the number of students in a district.

2023 Outlook

The outlook for 2022-23 is stable; however, lingering fiscal and operational headwinds will persist. Statewide enrollment in 2023-24 is projected to decrease by over 5,000, or 0.6% students from 2022-23. This decrease continues a declining trend given the significant 3.3% enrollment drop recorded in October of 2020. Student enrollment growth across the state has dropped from growth of 2% in 2008 to 0.1% and 0.2% in 2018 and 2019. This trend of declining enrollment, when combined with declining birth rates and rising housing costs, indicates overall declining enrollment within the state in the coming years. This is consistent with national trends indicating an annual 1% decline in the K-12 student population.

While enrollment is projected to decrease, funding will be supported by the inflationary increase in the School Finance Act. Certainly, enrollment projections vary by specific school district and region, with varying degrees of growth and decline. The projected maximum decline is nearly 10% and growth of just over 8%. Among the 10 largest districts, this spread is from a decline of 3.4% to a growth of 0.9% and a net decline of just over 6,100 funded pupils. Governor Polis' 2023-24 budget proposal, released on November 1, 2022, reduces (improves) the Budget Stabilization Factor by \$35 million, bringing the reduction to \$286.3 million. The Budget Stabilization Factor is a mechanism to reduce the state's obligation to PK-12 public education funding. The per pupil funding inflationary increase of 8.3% is based on the Office of State Planning and Budgeting (OSPB) September 2022 Economic Forecast. This proposal totals a funding increase of \$703.8 million for K-12 education. This totals an average of \$861 per pupil more than 2022-23 funding.

School-district spending in the near term will be buoyed by the \$1.05 billion in American Rescue Plan ESSER III funds allocated to Colorado school districts based on student poverty levels. This short-term funding allows districts to respond to student learning loss, the growing pediatric mental health crisis, as well as address some demands of aging capital infrastructure like HVAC systems or minor facility improvements. Spending will continue in the areas of additional staff. One challenge is that these nonrecurring federal resources must be used by September 30, 2024, which limits their usefulness for the continued operational pressures and will create a funding cliff if allocated for ongoing expenditures or high-impact interventions that set a level of expectation with families

Economic Conditions and Outlook (continued)

2023 Outlook (continued)

for ongoing services. There is growing concern of the negative impact in two years created by the removal of the programs and services added with these federal resources.

While the funding outlook is positive in the near term, this is a result of the inflation-adjusted component of the School Finance Act. The upcoming FY23 state revenue forecasts in December 2022 and March 2023 will determine where the Legislature is able to set the budget for K-12 education in 2023-24 and give an indication of the ability of the state to continue providing the expected funding levels into the future. The inflationary and caseload increases for all state-funded programs is constrained by TABOR caps, and one mechanism to balance the state's budget is the School Finance Act Negative Factor. Within the confines of the resources allocated by the Legislature, districts across the state will be contending with labor shortages, wage pressures, and inflationary costs outstripping the funding increases. However, within these fiscal constraints, an environment of high expectations remains for educators to prepare students for the 21st-century economy. With a recession predicted for the near future, districts will bolster reserves and balance funds to the extent possible in the near term as state funding for K-12 tends to lag an economic downturn.

The National and Colorado summary forecast for 2023, found on page 139 of the document states:

- National real GDP grew an estimated 1.8% in 2022. Despite expectations for a slowdown in early 2023, U.S. real GDP is projected to grow 0.6% for the year.
- As prices increased in 2022, consumers supported consumption with increased income, decreased savings, and increased debt. Personal consumption will slow further in 2023 as inflation dents the purchasing power of consumers.
- Rising interest rate policies were deployed to manage high inflation. The higher interest rates had a cooling effect on investment. The higher cost of borrowing is expected to slow residential and nonresidential fixed investment, while infrastructure investment is projected to grow.
- The strong value of the dollar relative to other currencies may dampen U.S. exports and increase the trade deficit in 2023.
- Continued headwinds in 2023 include a shortage of workers, high inflation, increased borrowing costs, and disrupted supply chains. However, these issues are signaling modest improvement.
- Colorado will remain an economically competitive state in 2023 with above-average growth in GDP, income, and employment.
- Employment growth is projected in nine of the 11 major industries in 2023, with most growth coming from the services sectors.
- In 2023, Colorado is projected to add 55,500 people, according to the State Demography Office. Growth will come from net migration (35,000) and from the natural increase (20,500).

Economic Conditions and Outlook (continued)

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 COVID-19 global public health emergency effect on individuals, businesses, and institutions throughout Boulder County lessened in 2022. However, the Marshall fire in late 2021 significantly impacted residential and commercial communities throughout the county. Coordinated efforts by county and city officials, community and business leaders, institutions, and nonprofit organizations provided information, guidance, technical assistance, and financial support to the local communities. While the extent and duration of the economic disruption still lingers, Boulder County's underlying economic strengths, robust pre-COVID economy, and collaborative environment have aided 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 2.5% in February 2020 to a high of 9.9% in June 2020. In 2022, unemployment began the year at 3.1% and hovered around that rate throughout the year, gradually decreasing to 2.5% in September. This compares to the state unemployment rate of 3.5% and the national rate of 3.4% (both not seasonally adjusted).

Employment in the Boulder Metropolitan Statistical Area (MSA) increased 3.5% in 2021 year-over-year. Continuing that trend, employment in September 2022 was up 3.9% year-over-year, representing a gain of 7,700 jobs, according to the Bureau of Labor Statistics CES data. 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 2020 average household income for Boulder County residents was \$80,598, compared to \$67,431 for Colorado residents and \$64,247 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, 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 2023-24 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.

Economic Conditions and Outlook (continued)

Assumptions and Estimates (continued)

Inflation - Denver-Aurora-Lakewood Core Consumer Price Index (CPI)

- Governor's 2023-24 November budget proposal: 8.3%
- December Legislative Council Staff projection: 8.1%
- 2022 US Bureau of Labor Statistics final: 8.0%

Employee Compensation

- Longevity and salary schedule movement
- 8.0% employee salary cost of living adjustment (COLA) at CPI
- Health/Dental Benefits: 5% rate increase

K-12 Student Population

- 2019-20 - 169 decline
- 2020-21 - 1,760 decline
- 2021-22 - 229 decline
- 2022-23 - 524 decline
- 2023-24 - 62 decline/ 2,744 5-year decline

Staffing Adjustments

- Declining enrollment changes - reset staffing ratios
- 1X staffing to address enrollment uncertainty
- Increased early childhood and childcare staff for new state mandated Colorado Universal Pre-K program

Budget Stabilization Factor Reduction (improvement)

- Improvement of \$180M in funding
- Statewide total Budget Stabilization Factor remaining: \$141.2M
- BVSD total Budget Stabilization Factor remaining: \$4.6M
- Contractual price escalations and operational expenditure increases
- Continued implementation of strategic initiatives
- Reserves for continued fiscal stability

Projected Funding for 24-25

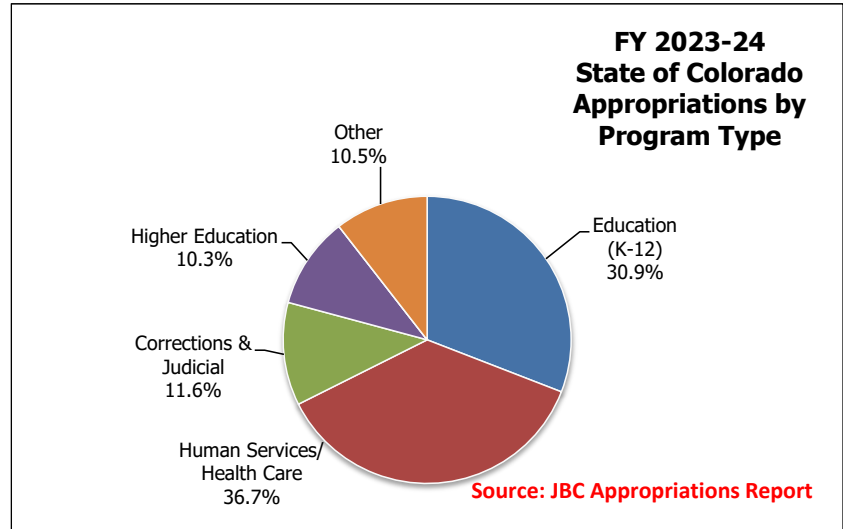
	PROJECTED BUDGET 2024-25	PROJECTED BUDGET 2025-26	PROJECTED BUDGET 2026-27
All Funds Summary			
Beginning Balance	\$ 341,238,131	\$ 249,357,188	\$ 334,432,004
Revenues	693,114,044	876,845,247	728,018,590
Transfers In	68,075,788	71,197,813	73,008,322
Total Resources	1,102,427,963	1,197,400,248	1,135,458,916
Expenditures	784,994,987	791,770,432	800,413,459
Emergency Reserves	52,334,775	52,090,501	53,343,240
Transfers Out	68,075,788	71,197,812	73,008,321
Total Uses	905,405,550	915,058,745	926,765,021
Ending Balance	\$ 197,022,413	\$ 282,341,503	\$ 208,693,895

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-Aurora-Lakewood 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. 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.

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.



Fiscal Year*	Total Program Funding	Negative Factor	Total Program Funding (after Negative Factor)	Per Pupil Revenue
2024-25 Gov				
Budget	\$304,412,276	\$0	\$304,412,276	\$11,191
2023-24 Revised	298,594,506	(4,626,580)	297,967,926	10,481
2022-23	283,692,098	(10,445,414)	273,246,684	9,499
2021-22	278,834,729	(16,540,292)	262,294,437	8,910
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		(\$339,535,382)		

*Unless noted, data is actual funding.

legislature determined that Amendment 23 only applied to “base” per pupil funding.

Under law, Colorado per pupil funding is made up of a base amount per student that is the same throughout the state. Added to this base are “factors” allocating additional per pupil funds by use of a state formula applied on a district-by-district basis. The factors include: poverty, cost of living, and size, and make up a large portion of Colorado’s per pupil funding.

Each year the legislature determines the amount of increased funding required under Amendment 23 and the School Finance Act. The Budget Stabilization Factor is then applied against this total dollar amount, reducing overall funding. Back in 2009, Colorado per pupil funding fell by more than \$1 billion statewide on an annual basis. Over the last several years, legislators have approved incremental buy-downs of the statewide deficit.

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

When the recession hit Colorado government in 2007, the state initially met its requirements under Amendment 23. As the recession lengthened, Colorado legislators were faced with increasingly hard choices in funding state obligations and funding reductions that occurred in all public sectors. As a result of the Great Recession, the “negative factor”, now known as the Budget Stabilization Factor, was implemented. The

Understanding School Finance in Colorado (continued)

Who Determines How Much Funding Each School District Receives?

Equity in School Funding

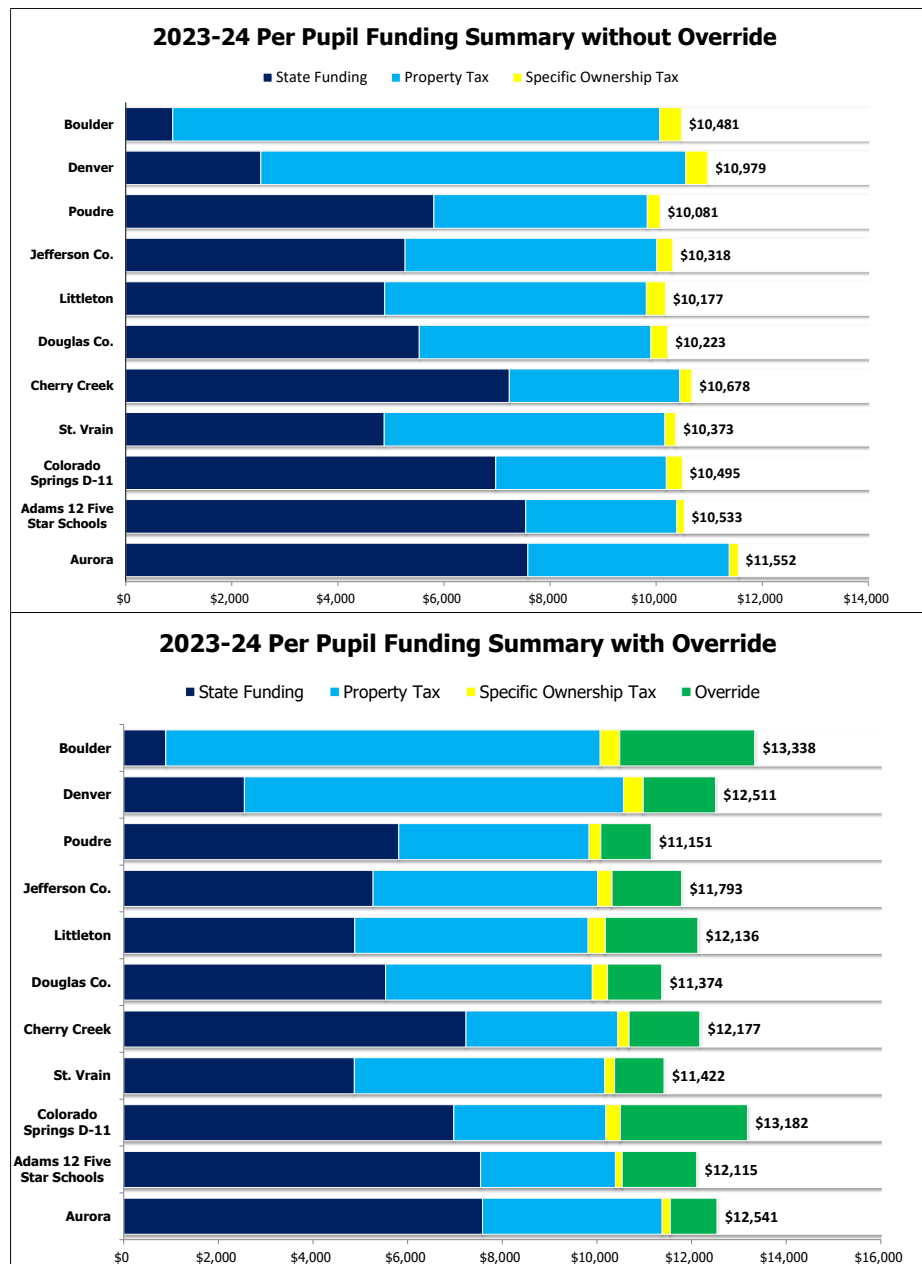
While tax dollars are collected locally for education, the state legislature determines how much funding each school district will receive. The SFA is aimed at ensuring that all children in the state receive an equitable educational experience and has devised a formula that evaluates various factors and determines the funding needed to provide said experience in each school district. For the 2023-24 school year, it is estimated BVSD will receive \$10,481 for each student full-time equivalent (FTE).

State Equalization

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

Local Referenda

Colorado law allows local school districts to ask voters to approve override funding for their district through an additional mill levy. BVSD voters generously approved school overrides in November of 2016, 2010, 2005, 2002, 1998, and 1991. This additional funding is capped by state law at 25 percent of total program funding. All override revenues come from increased property taxes; no additional state funding occurs. A district's authorization to raise and expend override revenues does not affect the amount of SFA funding the district receives.





Understanding School Finance in Colorado (continued)

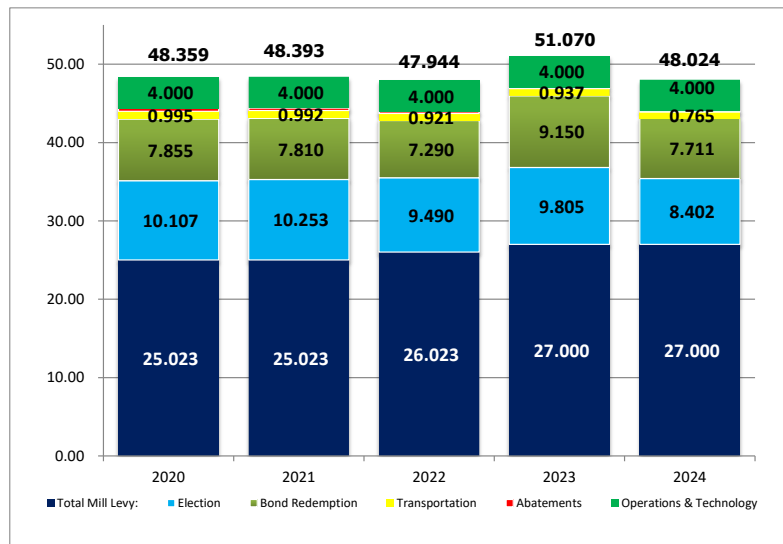
Mill Levies

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

For BVSD, mill levies were certified at 48.024 mills, which is a 6.34 percent decrease from the prior year. The mill levy is applied to assessed valuation which increased by 22.39 percent or approximately \$1.7 billion, from the prior year, net of tax incremental financing (TIF) agreements.

- General Operating Fund mills increased to 27.000.
- The district's 1991, 1998, 2002, and 2010 budget override (referendum) elections result in a levy of 8.402 mills.
- The mill levy for abatements, refunds, and omitted property is 0.146 mills, bring the total General Operating Fund mill levy to 35.548 mills.
- The Bond Redemption Fund at 7.711 mills.
- The transportation mill levy at 0.765 mills.
- The operations and technology mill levy at 4.000, bringing the collective total mills for BVSD to 48.024 mills.

Historical information on the district's assessed valuation is located in the Informational Section of this document.



Total 2023 assessed valuation for the 2023-24 fiscal year was certified at: \$9,537,501,983

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.

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.



Amendment 23

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

Referendum C

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

Doing the Math:

State law sets the property tax assessment rate. In the 2024 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 2023, the BVSD tax rate was certified at 48.024 mills or \$343.37 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 \$1,392.70 in school taxes for each \$100,000 of taxable business property.



Changes in Debt

Information provided here is what was reported on the 2023 audit. As of June 30, 2023, the district reported general obligation bond indebtedness of \$913,760,000 (not including bond premiums), capital lease of \$1,700,630, and long-term obligations for compensated absences of \$12,156,876. The annual principal and interest payments for fiscal year 2024 are \$74,905,173. The district will pay the last principal payment of existing debt on December 1, 2053.

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 2023-24 is \$10,481 (slightly rounded). This PPR is 10.3 percent more than what was budgeted in 2022-23 in the Revised Budget. Total program funding, defined by the SFA, is projected to be \$294M, an increase of \$20.7M from the BVSD 2022-23 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 (23-24 budgeted)

Per Pupil Revenue:	(PPR)	\$10,481
Funded Pupil Count:	x(FPC)	28,047

School Finance Act Funding:	\$293,967,944
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Opportunity Cost in Dollars of 100 Fewer Students

Per Pupil Revenue:	(PPR)	\$10,481
Funded Pupil Count:	x(FPC)	(100)

School Finance Act Funding:	(\$1,048,100)
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*Calculations may not be exact due to rounding

**Fewer Students =
Fewer Dollars**



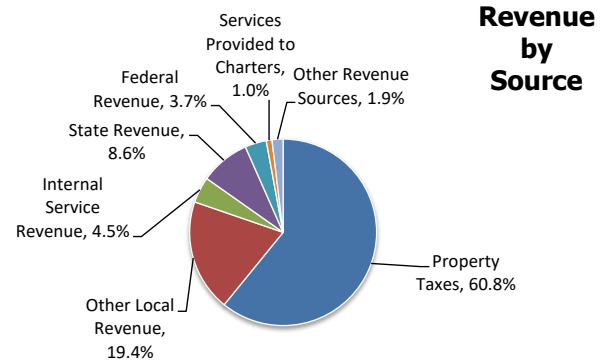
All Funds

Appropriation 2023-24

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).

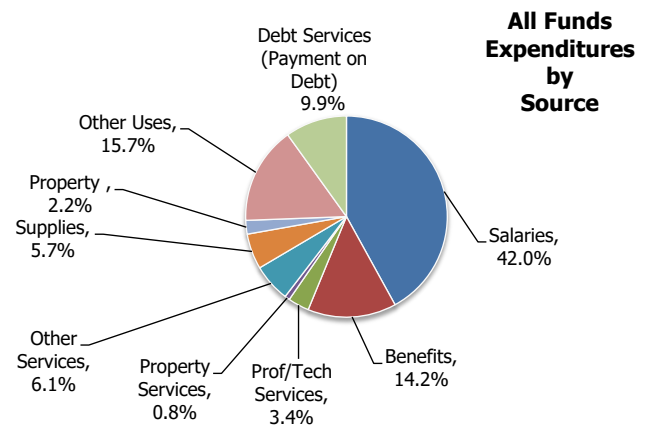
Revenue Sources by Object

Property Taxes	\$	409,510,042
Other Local Revenue		131,230,969
Internal Service Revenue		30,632,083
State Revenue		58,011,121
Federal Revenue		24,844,378
Services Provided to Charters		6,670,472
Other Revenue Sources		12,547,000
Total Revenue		\$ 673,488,725



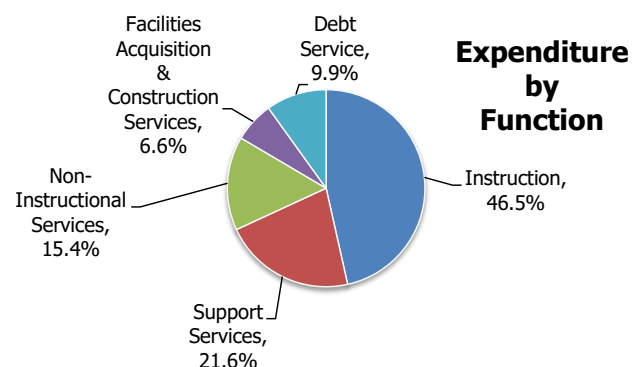
Expenditures by Object

Salaries	\$	316,569,091
Benefits		107,158,153
Prof/Tech Services		25,723,534
Property Services		5,920,071
Other Services		46,248,438
Supplies		42,985,976
Property		16,856,013
Other Uses		118,527,866
Debt Services (Payment on Debt)		74,913,173
Total Expenditures		\$ 754,902,315



Expenditures by Function

Instruction	\$	350,882,118
Support Services		163,346,846
Non-Instructional Services		116,119,570
Facilities Acquisition & Construction		49,640,608
Debt Service		74,913,173
Total		\$ 754,902,315





All Funds (continued)

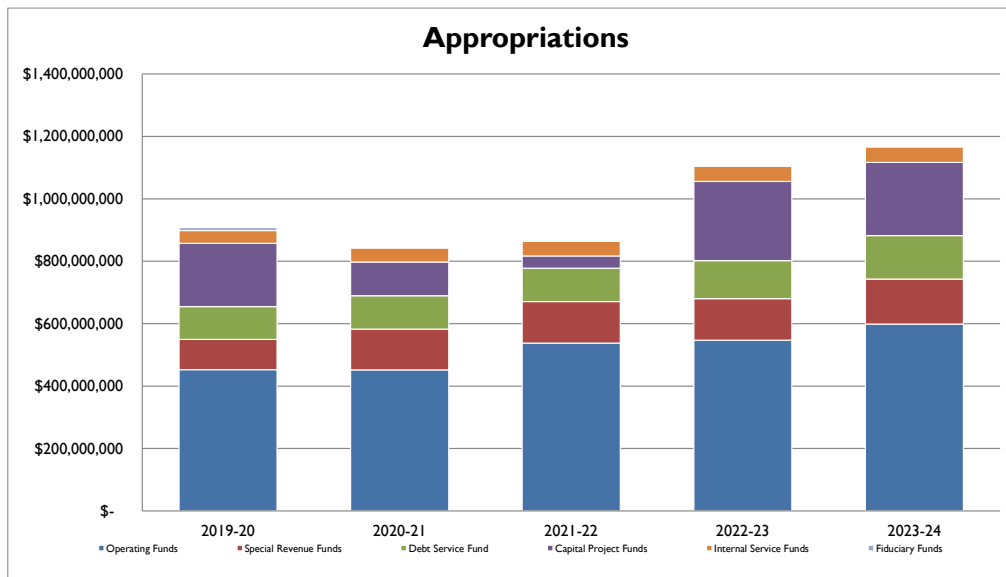
Appropriation 2023-24 (continued)

Fund	Expenditures	Reserves	Transfers Out	Ending Balance	2023-24 Appropriation
General Operating Fund	\$ 368,100,344	\$ 42,163,034	\$ 71,039,424	\$ 4,116,576	\$ 485,419,378
PERA On-Behalf	7,500,000	-	-	-	7,500,000
Differentiated School Support Fund	5,274,908	158,247	-	15,792,878	21,226,033
Athletics Fund	4,004,828	119,342	-	-	4,124,170
Preschool Fund	12,186,426	384,390	51,469	446,947	13,069,232
Risk Management Fund	7,108,657	611,233	-	-	7,719,890
Community Schools Fund	8,887,262	266,618	255,000	2,646,854	12,055,734
Food Services Fund	15,012,157	309,463	-	-	15,321,620
Governmental Grants Fund	33,800,000	-	-	-	33,800,000
Transportation Fund	20,153,540	1,354,748	-	-	21,508,288
Operations & Technology Fund	40,939,822	1,362,056	-	11,461,708	53,763,586
Bond Redemption Fund	74,913,173	-	-	64,403,903	139,317,076
Building Fund	54,089,729	-	-	165,041,551	219,131,280
Capital Reserve Fund	11,116,991	3,859,121	-	-	14,976,112
Health Insurance Fund	40,521,314	4,196,926	-	-	44,718,240
Dental Insurance Fund	2,752,785	2,206,661	-	-	4,959,446
Private Purpose Trust Fund	70,000	-	-	1,248,910	1,318,910
Student Activities Fund	12,400,000	372,000	-	7,014,030	19,786,030
Front Range BOCES Custodial Fund	315,000	268,412	-	-	583,412
Charter Schools	35,755,379	1,072,839	-	11,075,043	47,903,261
	\$ 754,902,315	\$ 58,705,090	\$ 71,345,893	\$ 283,248,400	\$ 1,168,201,698

All Funds (continued)

Five Year Appropriations by Fund Type

Fund Type	2019-20	2020-21	2021-22	2022-23	2023-24
Operating Funds	\$ 452,872,556	\$ 451,835,307	\$ 537,731,919	\$ 547,447,468	\$ 599,017,698
Special Revenue Funds	96,958,020	130,858,789	133,437,643	132,618,494	144,179,524
Debt Service Fund	104,972,642	106,865,855	106,773,228	121,968,707	139,317,076
Capital Project Funds	202,529,148	108,293,868	39,122,020	253,360,351	234,107,392
Internal Service Funds	40,971,615	44,823,637	46,436,172	49,414,716	49,677,686
Fiduciary Funds	9,630,091	1,973,627	1,992,083	1,962,811	1,902,322
Total	\$907,934,072	\$844,651,083	\$865,493,065	\$ 1,106,772,547	\$ 1,168,201,698



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.

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL*	2022-23 AUDITED ACTUAL	2023-24 ADOPTED BUDGET	2023-24 REVISED BUDGET	Change from 2023-24 Adopted to 2023-24 Revised
Beginning Balance	\$ 337,800,409	\$ 257,621,601	\$ 211,191,578	\$ 218,057,026	\$ 399,158,222	\$ 423,367,080	\$ 24,208,858
Revenues	540,387,024	541,029,152	594,934,629	830,206,192	660,564,570	673,488,725	12,924,155
Transfers In	53,472,605	45,392,882	67,147,100	53,043,879	59,036,595	71,345,893	12,309,298
Total Resources	931,660,038	844,043,635	873,273,308	1,101,307,097	1,118,759,387	1,168,201,698	49,442,311
Expenditures	620,565,831	587,459,174	588,069,179	624,896,138	723,646,343	754,902,315	31,255,972
Emergency Reserves	-	-	-	-	57,555,558	58,705,090	1,149,532
Transfers Out	53,472,605	45,392,882	67,147,100	53,043,879	59,036,595	71,345,893	12,309,298
Total Uses	674,038,436	632,852,056	655,216,279	677,940,017	840,238,496	884,953,298	44,714,802
Ending Balance	\$ 257,621,602	\$ 211,191,578	\$ 218,057,027	\$ 423,367,080	\$ 278,520,891	\$ 283,154,725	\$ 4,633,834

*The 2020-21 column has been adjusted to include actual activity per audit.

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. 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.

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 Fund includes sessions of preschool in 24 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. The Universal Preschool Program will begin during school year 2023-2024. This program will be funded by the Colorado Universal Preschool Program (CUPP), funded by voter approved tax increases.

All Funds Overview (continued)

Community Schools Fund

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

- 1) School Age Care 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.

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 transfers from the General Fund.



All Funds Overview (continued)

Bond Redemption Fund

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

Building Fund

The Building Fund includes the 2014 Bond Program, which is funded by general obligation debt approved by voters in November 2014. The proceeds from the sale of \$576.5M in general obligation bonds will be used to implement projects identified in the [Facilities Master Plan](#) as approved by the Board of Education on August 12, 2014. The 2014 Bond Program 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.

The Building Fund will also be used to account for the district's 2022 Critical Needs Plan, which is funded by general obligation debt approved by voters in November 2022. The 2022 Critical Needs Plan, as approved by the Board of Education on August 9, 2022, represents \$350.0M of the District's highest priorities: extend the useful life of buildings, replace New Vista High School, update secondary schools to provide opportunities for career and technical education (CTE) programs, and construct an elementary school in Erie.

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 \$19 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, fiber optic cable acquisitions and repairs, software licensing agreements, and computer equipment may also be acquired through the Capital Reserve Fund.

Private Purpose Trust Fund

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. This Fund accounts for the activity of an exchange program and various scholarship funds.

All Funds Overview (continued)

Student Activities Fund

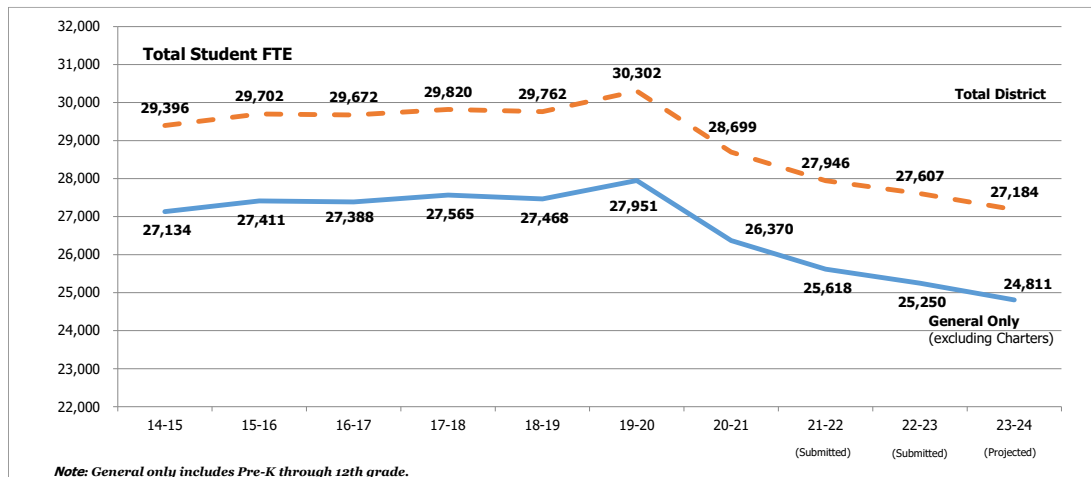
This fund is provided to account for receipts and disbursements from student activities and district fundraising.

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.

Enrollment FTE Trends

The 2023-24 enrollment FTE projections reflect a decrease of total student enrollment. The following charts show the historical and projected trends in BVSD enrollment. Detailed information regarding projections in enrollment, can be found in the Informational Section.



Five-Year Projections

Projected

2024-25	2025-26	2026-27	2027-28	2028-29
26,885	26,546	26,253	25,934	25,598
-1.4%	-1.2%	-1.1%	-1.2%	-1.3%



District-Wide Enrollment

The total number of BVSD students estimated for the fall of 2023 shows a 47.0 decrease in enrolled students compared to the October 1, 2022 enrollment. However, we anticipate a decrease of 422.8 FTE, due to having fewer full-time students as compared to the prior year. For the 2023-24 year, BVSD will again average the pupil count per the State, which will result in an additional 863 FTE of funding. 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.

	2022-23 Submitted	2023-24 Adopted Budget	2023-24 Revised Budget	COMPARISONS	
				2022-23 Submitted to 2023-24 Revised	2023-24 Adopted to 2023-24 Revised
Total Enrollment (Heads)	28,250.0	28,425.0	28,203.0	-47.0 / -0.17%	-222.0 / -0.78%
Total Student Full Time Equivalent (FTE)	27,606.5	26,980.5	27,183.7	-422.8 / -1.53%	203.2 / 0.75%
Add'l FTE due to averaging	1,159.1	935.4	863.0		
Total Funded Pupil Count (FTE)*	28,765.6	27,915.9	28,046.7	-718.9 / -2.50%	130.8 / 0.47%
* 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 will decrease by 90.3 FTE, while online FTE will increase by 28.5 FTE; the K-12 Charter School FTE increased by 16.0 FTE; special education and the new Universal Preschool Program FTE is estimated for a decrease of 377.0 FTE. Note the change to Total Funded Pupil Count includes the state benefit of averaging pupil enrollment for funding purposes.

	2022-23 Submitted	2023-24 Adopted Budget	2023-24 Revised Budget	COMPARISONS	
				2022-23 Submitted to 2023-24 Revised	2023-24 Adopted to 2023-24 Revised
K-12 General FTE	24,680.5	24,499.5	24,590.2	-90.3 / -0.37%	90.7 / 0.37%
K-12 Charter FTE*	2,357.0	2,341.0	2,373.0	16.0 / 0.68%	32.0 / 1.37%
Preschool FTE	377.0	0.0	0.0	-377.0 / -100.00%	0.0 / 0.00%
Online FTE	192.0	140.0	220.50	28.5 / 14.84%	80.5 / 57.50%
Total Student Full Time Equivalent	27,606.5	26,980.5	27,183.7	-422.8 / -1.53%	203.2 / 0.75%
Add'l FTE due to Averaging	1,159.1	935.4	863.0		
Total Funded Pupil Count	28,765.6	27,915.9	28,046.7	-718.9 / -2.50%	130.8 / 0.47%
*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. Beginning in 2023-24, Universal Preschool Program will exist for Colorado families to receive free preschool access. There will no longer be a Colorado Preschool Program funded by the state, rather there is new Universal Preschool with continued support of special education students and tuition preschool students. The preschool district-wide enrollment table below shows a growth of 31.0 preschool enrolled students projected as compared to 2022-23 based on the interest of free preschool in the community.

	2022-23 Submitted	2023-24 Adopted Budget	2023-24 Revised Budget	COMPARISONS	
				2022-23 Submitted to 2023-24 Revised	2023-24 Adopted to 2023-24 Revised
Colorado Preschool Program	434.0	0.0	0.0	-434.0 / -100.00%	0.0 / 0.00%
Special Education	273.0	473.0	309.0	36.0 / 13.19%	-164.0 / -34.67%
Colorado Universal Preschool (UPK)	0.0	742.0	514.0	514.0 100.00%	-228.0 -30.73%
Not-eligible for funding	3.0	0.0	0.0	-3.0 / -100.00%	0.0 / 0.00%
Tuition	175.0	109.0	93.0	-82.0 / -46.86%	-16.0 / -14.68%
Total PK Enrollment	885.0	1,324.0	916.0	31.0 / 3.50%	-408.0 / -30.82%

District Populations

The district's student population as of fall 2023 is a diverse group made up of special education students, English language learners, gifted and talented students, and students eligible for free and reduced lunch.

Student Enrollment Category	2019-20	2020-21	2021-22	2022-23	2023-24*
CDE Preschool-12 Student Membership	31,000	29,240	29,011	28,487	28,362
Funded Membership	30,718	29,096	28,776	28,250	27,287
Student Membership Not Funded	282	144	235	237	1075
English Language Learners	2,806	2,302	2,034	2,001	2,140
ELL % of Funded Membership	9.1%	7.9%	7.1%	7.1%	7.8%
Free/Reduced Lunch Status	6,280	5,715	5,828	5,939	6,811
FRL Statuts % of Funded Membership	20.5%	19.6%	20.3%	21.0%	25.0%
Gifted & Talented	4,452	4,280	4,182	4,322	4,542
TAG % of Funded Membership	14.5%	14.7%	14.5%	15.3%	16.6%
Out of District	2,358	2,359	2,316	2,362	2,526
OOD Students % of Funded Membership	7.7%	8.1%	8.0%	8.4%	9.3%
Special Education	3,761	3,623	3,417	3,613	3,507
SpEd Students % of Funded Membership	12.2%	12.5%	11.9%	12.8%	12.9%

* With the implementation of the Universal Preschool Program in 2023-24, all pre-kindergarten students were moved to an "unfunded" status as they were no longer reported in the district's School Finance Act funded pupil count.



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.

Facilities

Schools

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

Athletic Fields

13 Artificial Turf Fields

Programs and Administration Buildings

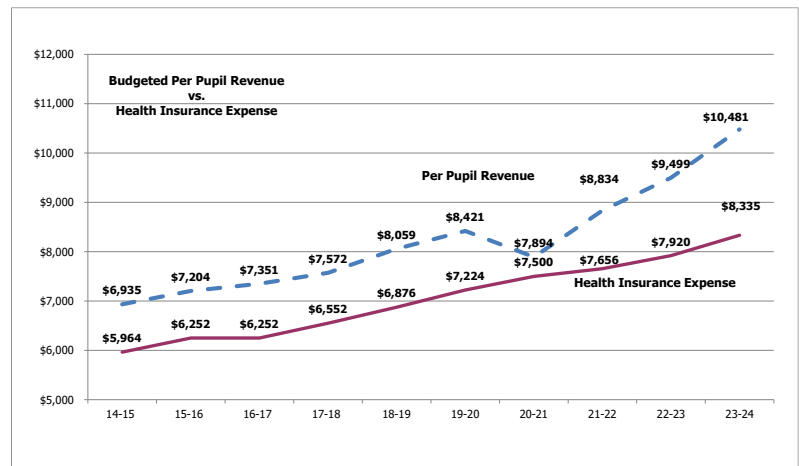
1 Technical Education Center
1 Education Center
1 Culinary Center
3 Bus Terminals (Lafayette, Boulder, Nederland)
1 Middle/Senior Special Education School
1 Multi-Use Building (Sombrero Marsh)
8 Total

Employee Compensation

Education is a profession that relies on people – teachers and support personnel. Personnel costs (salaries and benefits) account for \$352.3M, 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.

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



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. Allocations of Budgets to Schools addresses the C.R.S. 22-55-108 Accountability statement.

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.

Personnel Trends

The estimated number of 2023-24 budgeted full-time employees in BVSD in all funds, including Charters, is 4,092.050. This is an increase of approximately 4.62 percent from the 2022-23 fiscal year. The General Operating Fund will slightly increase FTE to maintain staffing resources.

	2019-20	2020-21	2021-22	2022-23	2023-24
Classroom Teachers	1784.628	1759.346	1721.242	1684.032	1757.176
Other Teachers	189.258	183.084	199.255	232.155	278.762
Psychologists/Social Workers/OT/PT/Nurses	124.499	130.595	140.087	137.820	140.177
Admin/Principals	168.459	172.959	172.056	173.949	177.516
Professional Support	130.576	132.476	155.375	173.283	183.835
Technical Support	53.837	54.837	57.827	57.077	46.495
Paraeducators/Liaisons/Monitors	565.409	564.793	609.229	644.525	701.928
Office/Administrative Support	251.473	246.026	238.768	235.698	246.333
Trades and Services	555.745	555.726	578.111	564.652	559.853
TOTAL FTE:	3,823.885	3,799.842	3,871.950	3,903.191	4,092.050



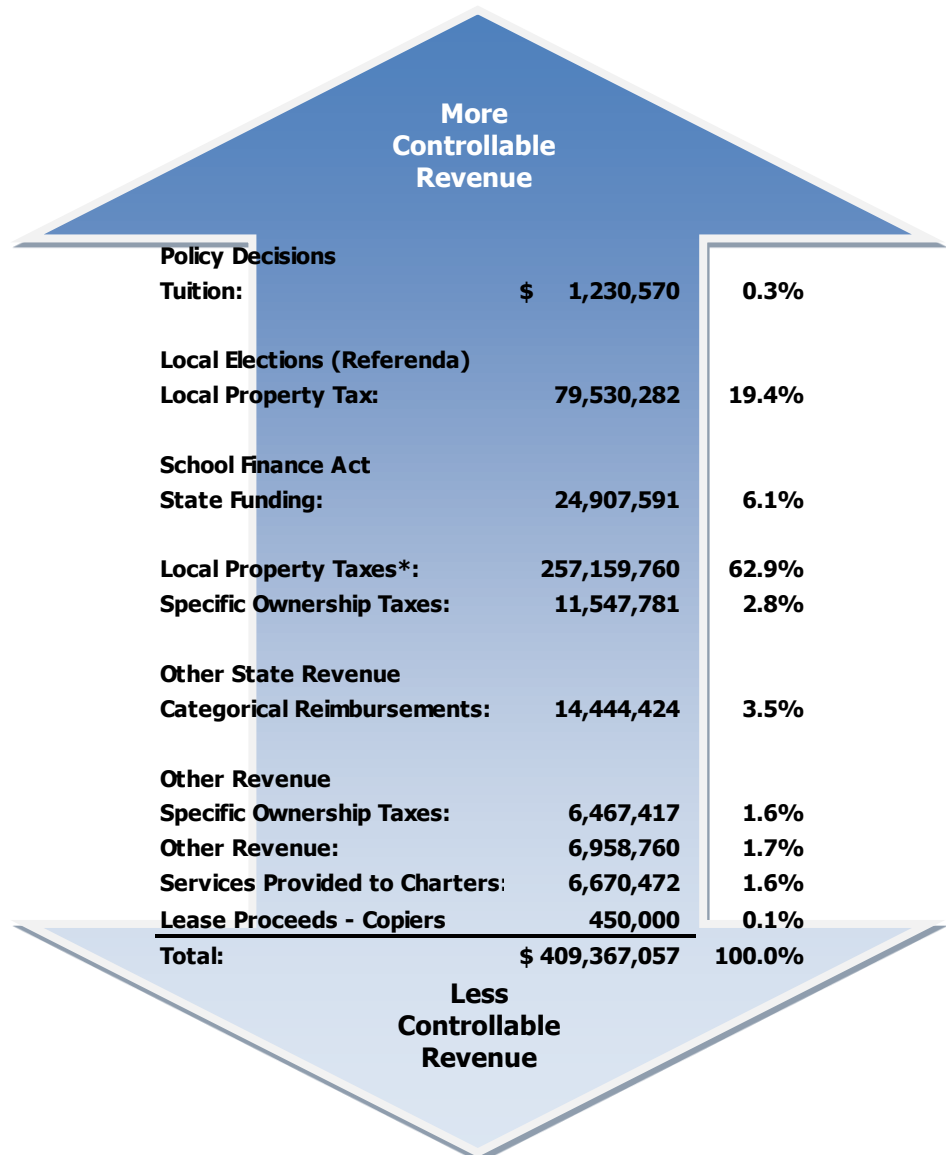
General Operating Fund

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 0.3 percent of total General Operating Fund revenue.
- The BVSD electorate has control over passing local property tax increases for school funding which represents 19.4 percent of the district's 2023-24 budgeted revenue. The board can only recommend placing a referendum on the ballot.
- The Colorado legislature determines BVSD's revenue from the SFA. BVSD voters have some control over who their state representatives are and how they vote on education issues. This less controllable revenue, combined with categorical reimbursements, totals 75.3 percent of BVSD's 2023-24 budgeted revenue. The board has no control over the SFA.
- Non-equalized specific ownership tax, other revenues, services provided, and lease proceeds make up the remaining 5.0 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 2023-24 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

2023-24 Total Resources: \$485.2M

- \$34.9M increase in revenue from the 2022-23 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 increase based on decreasing the budget stabilization factor and funding of COLA in the base.
 - An increase 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.
 - Specific Ownership Taxes – Non-Equalized staying flat.
 - An increase in Interest due to the change of rates.
 - A slight increase in indirect cost revenue.
 - A decrease in READ Act revenue to account for removal of prior year carryover.
 - An increase in Special Education Reimbursement due to an increased per pupil reimbursement amount.
 - A new budget for compliance with GASB 87 and lease proceeds for copiers.
 - A slight increase in categorical funding revenue to account for increases with COLA.
 - An increase in miscellaneous revenue due to donation for impacts from Marshall Fire and an eRate reimbursement for an IT project, both one-time.
 - An increase in revenue from Services Provided to Charters.

2023-24 Total Expenditures: \$368.1M

- \$16.7M increase in expenditures from the 2022-23 Revised Budget is comprised of:
 - Total compensation increases related to 8.0 percent COLA, step increases, and health insurance rate increases. Decreased staff FTE for formula adjustments for classroom teachers, Art/Music/PE teachers, and paraeducators. Additional support to close the opportunity and achievement gaps, support equity, social emotional learning, special education services, and maintaining and ensuring adequate district operational function were included in ongoing and one-time funding.
 - Two one-time reserves have been added, one specifically for K-5 Instructional and an additional Staffing Reserve for support.
 - The removal of 2022-23 one-time expenditures.
 - Carryover of standard items such as Medicaid activity, textbook and material budgets, school resource allocations.
 - Ongoing expenditure increase for teacher substitute rate increase, utilities, maintenance and testing requirements, security, Human Resources relations specialist, bilingual education expansion at the middle level, inflationary increases in Information Technology as well as Maintenance, GASB 87 noncash entry for copier leases, compensation market surveys, County Treasurer fees, ASCENT and TREP tuition payments, Athletic support work and other fees, contracts and services.
 - One-time expenditures for staffing reserves, K-5 additional teacher support, negotiations adjustments, Marshall Fire impact, Virtual literacy intervention, career and technical support along with Grad+, Literacy adoption, Enrollment surveys, Special Education out of district placements, Information Technology contracts and services, BVSD Enrollment Showcase, Communications and Translations, Human Resources support, and other fees, contracts and services.

2023-24 Total Reserves: \$42.2M

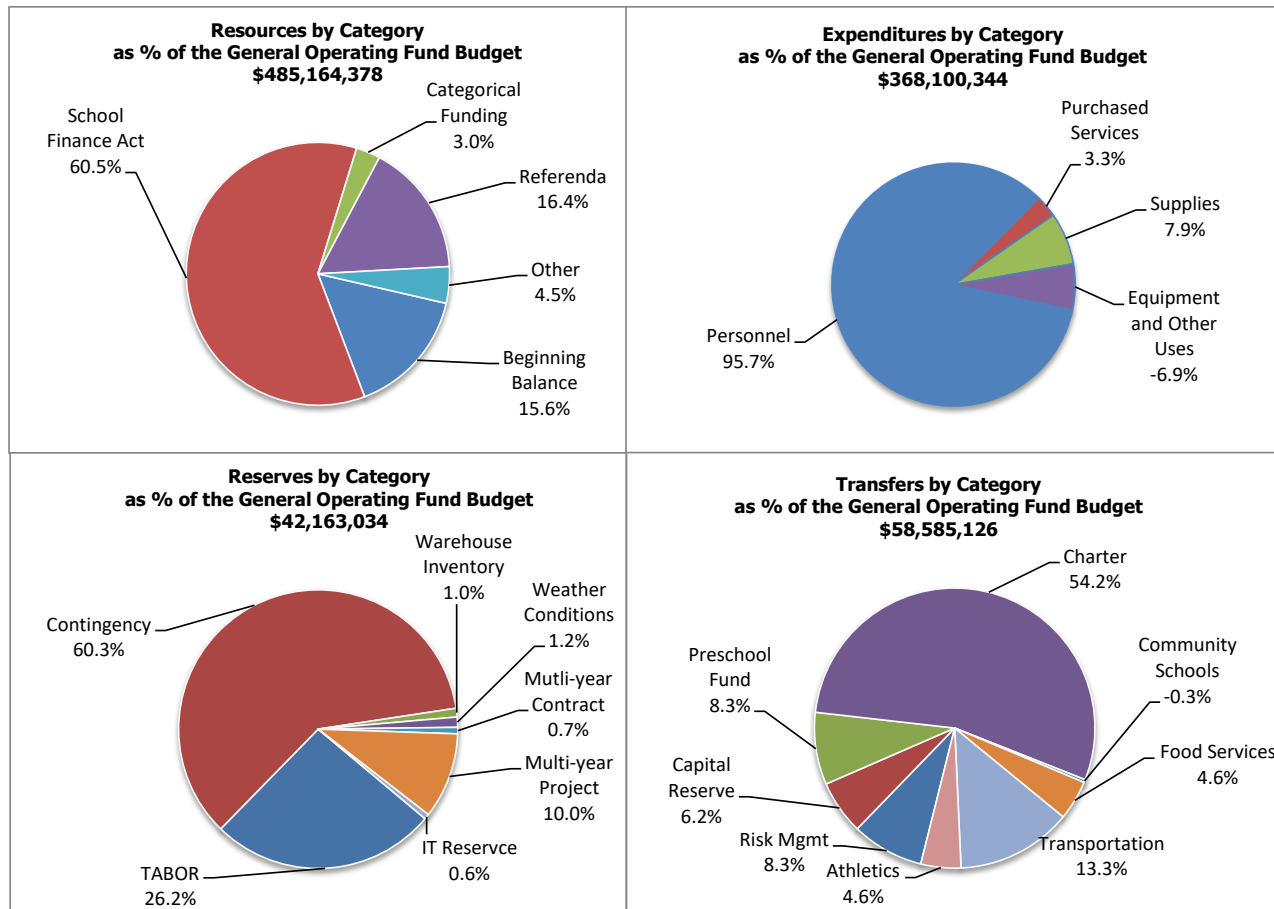
- \$5.3M net increase in Reserves from the 2022-23 Revised Budget is comprised of:
 - An overall increase in expenditures will result in an increase of required TABOR and contingency reserves.
 - Creation of a new reserve to account for projects which have been approved through the budget process which span multiple years, as well as one for GAAP Reserve for Information Technology equipment purchases.

General Operating Fund (continued)

Summary of Assumptions (continued)

2023-24 Total Transfers: \$70.8M





- \$16.1M net increase in Transfers from the General Operating Fund from the 2022-23 Revised Budget is comprised of:
 - Removal of any one-time 2022-23 transfers.
 - Increase of ongoing transfers as needed to funds related to 8.0 percent COLA, step increases, negotiation schedule adjustments, and health rate increase of 0.5 percent.
 - Increase to the Athletic Fund ongoing for new requests.
 - One-time increase to the Capital Reserve Fund.
 - Decrease to the Preschool Fund ongoing due to the transition from funding students through per pupil revenue via the Colorado Preschool Program, to funding through the new Universal Preschool at the State.
 - Slight ongoing increase to Risk Management.
 - Food Services Fund net decrease due to the removal of the one-time reduction in the transfer in 2022-23.
 - A one-time transfer to the Differentiated School Support fund.
 - Increase to the Transportation Fund for inflation impact, new one-time requests as well as restoring the reserve to the desired 4 percent contingency amount.
 - An ongoing increase transfer in from Community Schools Fund.
 - Increase ongoing transfer to the Charter Fund per negotiated contracts with charter schools to reflect increase in Per Pupil Revenue and one-time transfer for the reconciliation of the prior year activity.



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

General Operating Fund (continued)

Stretching Your BVSD Dollar

	19-20 REVISED BUDGET	20-21 REVISED BUDGET	21-22 REVISED BUDGET	22-23 REVISED BUDGET	23-24 REVISED BUDGET	% of Total	
INSTRUCTION	\$225,838,325	\$216,962,979	\$232,556,053	\$250,951,874	\$262,687,714	71.36%	
Regular Education	171,272,159	161,218,548	174,484,946	186,789,897	194,366,420	52.80%	
Special Education	41,394,684	42,762,928	44,019,371	46,217,439	51,079,027	13.88%	
Career and Technical Education	2,555,446	2,564,756	3,219,271	6,628,541	4,611,370	1.25%	
Cocurricular Education and Athletics	1,271,553	1,135,066	1,157,232	1,212,549	1,164,309	0.32%	
Culturally and Linguistically Diverse Education	7,870,911	7,648,930	7,967,349	8,292,685	8,811,898	2.39%	
Gifted and Talented Education	1,473,572	1,632,751	1,707,884	1,810,763	2,654,690	0.72%	
INSTRUCTIONAL SUPPORT	\$32,745,265	\$32,496,629	\$32,601,655	\$35,207,272	\$37,973,351	10.32%	
Student Services	17,026,660	17,143,524	17,977,287	20,333,128	24,624,518	6.69%	
Instructional Staff Support	15,718,605	15,353,105	14,624,368	14,874,144	13,348,833	3.63%	
SCHOOL ADMINISTRATION AND OPERATIONS	\$38,992,701	\$33,070,685	\$34,427,145	\$38,252,481	\$39,731,901	10.79%	
School Administration	24,299,734	25,999,515	27,522,473	28,920,097	31,032,449	8.43%	
Operations and Maintenance	14,692,967	7,071,170	6,904,672	9,332,384	8,699,452	2.36%	
DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS	\$20,179,956	\$21,739,121	\$22,788,634	\$26,989,964	\$27,707,378	7.53%	
General Administration	4,750,317	4,428,539	4,509,682	6,046,065	5,049,313	1.37%	
Business Services	4,721,532	4,946,999	5,171,768	5,419,030	5,622,150	1.53%	
Central Services	10,708,107	12,363,583	13,107,184	15,524,869	17,035,915	4.63%	
GRAND TOTAL	\$317,756,247	\$304,269,414	\$322,373,487	\$351,401,591	\$368,100,344	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 2023-24 Revised Budget adjustment plan outlines notable changes to the General Operating Fund's expenditure budget, comparing the 2022-23 Revised Budget to the current year's budget, all in pursuit of the long-term objectives outlined in the Strategic Plan for district success.

All Program Areas		
Provides \$3.7M and \$18.8M increases in step and 8.0 percent COLA raises respectively, \$5.2M for variable benefits related to the step and COLA raises, \$0.9M for Health insurance rate increase of 5.0 percent, \$1.4M for Horizontal Lane Changes, \$1.0M employee group compensation and internal re-classifications, and an estimated \$2.6M in savings in salaries and benefits from the turnover of senior staff. Staffing formulas for staff have been adjusted due to enrollment impacts.		
Instruction		Department
Remove 2021-22 One-time Textbook Carryover	\$ (5,926,129)	All Schools
Remove 2021-22 One-time School Resource Allocation Carryover	(932,000)	All Schools
Remove 2021-22 One-time Student Remediation Carryover	(26,606)	District Wide
Remove 2021-22 One-time Summer Learning Carryover	(375,000)	District Wide
Add 2022-23 One-time Textbook Carryover	6,579,305	All Schools
Add 2022-23 One-time School Resource Allocation Carryover	453,753	
Subtotal Changes In Carryover Funds	\$ (226,677)	
Removed Ongoing Staffing due to enrollment impacts (FTE)	\$ (1,220,000)	District Wide
Add Ongoing Bilingual Education Expansion (FTE)	400,000	Middle School Level
Add Ongoing Special Education new programs (FTE)	663,000	Special Education
Add Ongoing Grad+ and Career and Technical	30,000	District Wide
Budget Adjustment of Early Childhood (FTE) between Preschool and General Fund	(2,041,000)	Early Childhood
Add Ongoing Sub Teacher Daily Rate	1,100,000	District Wide
Add Ongoing Fees, Contracts & Services	44,900	Secondary Level
Subtotal Changes In Ongoing Funding	\$ (1,023,100)	
Remove One-time Curriculum Materials and Professional Development	\$ (2,500,000)	District Wide
Remove One-time Summer Learning	(100,000)	District Wide
Remove One-time High School graduation support	(44,000)	High School Level
Remove One-time Special Education legal settlements	(180,000)	Special Education
Remove One-time Science Material Kit Replacement	(2,500,000)	STEM
Remove One-time Staffing Reserve	(4,200,000)	District Wide
Remove One-time K-5 Instructional Reserve	(2,000,000)	Elementary Level
Remove One-time Sub Rate impact	(1,800,000)	District Wide
Remove One-time Career and Technical Teachers	(1,725,000)	Career and Technical
Remove One-time Grad Plus Building & Postsecondary Success Coordinators	(1,625,000)	Career and College Connections
Remove One-time Career and Technical School Support	(30,000)	High School Level
Remove One-time Spanish Course Development	(8,000)	Online Learning
Remove One-time Virtual Literacy Interventionists	(348,000)	Online Learning
Add One-time Staffing Reserve (FTE)	2,500,000	District Wide
Add One-time Para Negotiation retention and stipends	420,000	District Wide
Add One-time Support Marshall Fire Schools (FTE)	853,608	Marshall Fire impacted schools
Add One-time Special Education (FTE)	440,261	Special Education
Add One-time K-5 Instructional Reserve (FTE)	1,800,000	Elementary Level
Add One-time Virtual Literacy Interventionists (FTE)	480,000	Online Learning
Add One-time Career and Technical and Grad + (FTE and non-personnel)	1,291,510	Career and Technical
Add One-time Out of District Placements Special Education	225,000	Special Education
Add One-time Summer Learning including Credit Recovery	108,100	District Wide
Add One-time READ Act support	35,202	Literacy
Add One-time Literacy Adoption	1,840,000	Literacy
Add One-time Special Education legal settlements	244,187	Special Education
Add One-time AALPS Support	140,000	District Wide
Add One-time Intensive Learning Center setup	36,000	District Wide
Subtotal Changes in One-Time Funding	\$ (6,646,132)	
Instruction Total	\$ (7,895,909)	

General Operating Fund (continued)

Budget Adjustment Plan (continued)

Student Support Services		Department
Remove 2021-22 Medicaid Carryover	\$ (498,157)	Nursing Services
Remove 2021-22 AVID Carryover	(31,668)	District Wide
Add 2022-23 Family Resource Schools	160,000	School Leadership
Add 2022-23 Medicaid Carryover	1,036,262	Nursing Services
Subtotal Changes In Carryover Funds	\$ 666,437	
Add Ongoing Mental Health contract inflation	\$ 40,000	Special Education
Add Ongoing ASCENT and TREP Tuition Payments	208,560	Career and Technical Education
Subtotal Changes In Ongoing Funding	\$ 248,560	
Remove One-time Marshall Fire support - Counselors and Nurses	(900,000)	District Wide
Remove One-time Student Support	(16,000)	Student Support
Remove One-time Health Room Paras - COVID response	(405,000)	Elementary Level
Remove One-time Nursing Services support	(15,000)	Nursing Services
Remove One-time Counselor Lead Stipends	(12,000)	District Wide
Add One-time SPAN Training	40,060	Nursing Services
Subtotal Changes In One-Time Funding	\$ (1,307,940)	
Student Support Services Total	\$ (392,943)	

Instructional Support Programs		Department
Remove 2021-22 Special Education Carryover	(33,000)	Special Education
Remove 2021-22 BVPA Tuition Reimbursement Carryover	(38,519)	District Wide
Remove 2021-22 Wilson Foundations Carryover	(273,134)	District Wide
Remove 2021-22 READ Act Carryover	(55,203)	Reading Department
Add 2022-23 Instructional Carryover - AVID, GT, Literacy, Equity, Grad Plus	62,359	Various Departments
Subtotal Changes In Carryover Funds	\$ (337,497)	
Budget Restructuring (non-personnel)	\$ (400,000)	Ed Center Departments
Subtotal Changes in Ongoing Funding	\$ (400,000)	
Remove One-time READ Act	(125,765)	Reading Department
Remove One-time Child Find Special Education support	(50,000)	Special Education
Remove One-time Orton Gillingham Training	(300,000)	Reading
Remove One-time AVID Training for Coordinator	(20,000)	Student Support
Remove One-time Dual Language Programs Review	(20,000)	CLDE
Remove One-time CPI Training for Emergency Response Teams	(24,000)	Special Education
Add One-time Curriculum Support	36,455	Curriculum
Add One-time Equity DEI and Educators of Color	41,000	Equity Department
Add One-time Strategic Initiatives	10,000	Strategic Initiatives
Add One-time School Readiness	11,500	School Readiness
Add One-time Curriculum Support Bilingual Classroom expansion	72,000	Middle School Level
Subtotal Changes in One-Time Funding	\$ (368,810)	
Instructional Support Programs Total	\$ (1,106,307)	



General Operating Fund (continued)

Budget Adjustment Plan (continued)

School Administration and Operations		Department
Remove 2021-22 Professional Learning Carryover	\$ (278,650)	Professional Learning
Remove 2021-22 Board Travel Carryover	(10,226)	Board of Education
Remove 2021-22 UVA Carryover	(79,213)	Superintendent's Office
Add 2022-23 UVA Carryover	36,600	Superintendent's Office
Add 2022-23 Board Travel Carryover	1,811	Board of Education
Add 2022-23 Professional Learning Carryover	113,221	Professional Learning
Subtotal Changes In Carryover Funds	\$ (216,457)	
Add Ongoing Security	\$ 67,500	Security
Add Ongoing Stormwater and Testing	110,000	District-Wide
Add Ongoing Utilities - Inflation	892,091	District-Wide
Subtotal Changes in Ongoing Funding	\$ 1,069,591	
Remove One-time Professional Development CU Teacher Leadership	\$ (121,500)	District-Wide
Remove One-time Custodial Equipment Replacement	(60,000)	District-Wide
Add One-time UVA Middle Level Cohort	120,000	Schools supported by a Grant
Add One-time Enrollment Survey's	52,500	School Leadership
Add One-time Sustainability Utility Management Services	13,380	Operations
Add One-time BVSD Showcase	130,400	District Wide
Add One-time Family Engagement	7,920	District-Wide
Subtotal Changes in One-Time Funding	\$ 142,700	
School Administration and Operations Total	\$ 995,834	

General Operating Fund (continued)

Budget Adjustment Plan (continued)

District-Wide Services/Central Administration		Department
Remove 2021-22 Information Technology Student and Staff computer refresh Carryover	(568,894)	Information Technology
Remove 2021-22 Information Technology Carryover	(205,979)	Information Technology
Remove 2021-22 Environmental and Security Carryover	(65,321)	Operations
Add 2022-23 Information Technology Department Carryover	83,850	Information Technology
Add 2022-23 Information Technology Computer Refresh - Student and Staff	428,047	Information Technology
Add 2022-23 BVPA Tuition Reimbursement Carryover	46,019	Human Resources
Subtotal Changes In Carryover Funds	\$ (282,278)	
Add Ongoing Internal Credit for Operations and Technology Fund	(2,244,317)	Operations
Remove Ongoing Food Service bad debt	(100,000)	District-Wide
Add Ongoing Software - Contracted Inflation	125,000	Information Technology
Add Ongoing Information Technology	306,217	Information Technology
Add Ongoing GASB 87 non cash entry - Copier Leases	450,000	Business Services
Add Ongoing County Treasurer Fees	150,000	Business Services
Add Ongoing Market Surveys and Salary Adjustments (APT, BVEOP, Board, Tuition Reimb)	298,959	District-Wide
Add Ongoing Human Resources Employee Relations (FTE)	122,200	Human Resources
Subtotal Changes in Ongoing Funding	\$ (891,941)	
Remove One-time Title IX Staff and Student Training	\$ (106,080)	District-Wide
Remove One-time Fees, Contracts & Services	(76,988)	District-Wide
Remove One-time ERP Support	(400,000)	District-Wide
Remove One-time Information Technology	(435,213)	Information Technology
Remove One-time Strategic Planning	(57,057)	District-Wide
Remove One-time Communications support	(100,000)	Communications
Remove One-time Security support	(70,088)	Security
Remove One-time Operations, Environmental, Maintenance	(200,402)	Operations
Remove One-time Harvard Graduate School of Education	(95,000)	Superintendent's Office
Remove One-time Evaluation Specialist	(67,000)	Professional Learning
Remove One-time High School Computer Labs	(417,000)	High School Level
Remove One-time Fees, Contracts & Services	(88,300)	Online Learning
Add One-time Markey Salary Reviews	143,300	Human Resources
Add One-time Board Election Fees	50,000	Board of Education
Add One-time Security support	90,000	Security
Add One-time Communications	100,000	Communications
Add One-time Translation Services	200,000	Translations
Add One-time Human Resources (FTE)	178,215	Human Resources
Add One-time Information Technology Firewall	212,212	Information Technology
Add One-time Information Technology (FTE)	176,000	Information Technology
Subtotal Changes in One-Time Funding	\$ (963,401)	
District-Wide Services/Central Administration Total	\$ (2,137,620)	
All Program Areas Total	\$ 16,769,828	



General Operating Fund (continued)

Summary of Changes in FTE

This a summary of the General Fund base positions.

2022-23 REVISED BUDGET **2,863.956 FTE**

ADMINISTRATION CHANGES

602 SUPERINTENDENT'S OFFICE	Change	(0.075)
Budget Reorganization Receptionist	(0.075)	
605 CURRICULUM, ASSESSMENT & INSTRUCTION	Change	0.200
Budget Reorganization Coordinator-Library Services	0.200	
609 TECH ED CENTER	Change	1.000
Budget Reorganization Coordinator-Career and College	1.000	
610 EARLY CHILDHOOD	Change	(25.369)
Budget Reorganization Preschool Executive Director	(0.333)	
Budget Reorganization Preschool Office Support	1.405	
Budget Reorganization Preschool Healthroom Para	3.150	
Budget Reorganization Preschool Paras	(19.925)	
Budget Reorganization Preschool Teachers	(9.666)	
625 BVSD ONLINE LEARNING	Change	(0.700)
Budget Reorganization Staff, Coordinator, Clerical	(0.700)	
634 LITERACY INSTRUCTION	Change	1.000
Remove One-Time Virtual Literacy Interventionists	(3.000)	
Add One-Time Virtual Literacy Interventionists	4.000	
635 DISTRICT-WIDE INSTRUCTION	Change	0.500
Add Ongoing Coordinator of Extended Learning & Network Support	0.500	
643 ENVIRONMENTAL SERVICES	Change	(1.400)
Budget Reorganization Sustainability Coordinator	(0.400)	
Budget Reorganization Security Dispatcher and Budget Tech	0.000	
Budget Reorganization Custodial Manager	(1.000)	
686 PROFESSIONAL LEARNING	Change	0.500
Add One-Time Evaluation Specialist	0.500	
687 HUMAN RESOURCES	Change	2.500
Remove One-Time Evaluation Specialist	(0.500)	
Add Ongoing HR Employee Relations Specialist	1.000	
Add One-Time HR Recruiting and Staffing	2.000	
689 INFORMATION TECHNOLOGY	Change	1.000
Add One-Time Enterprise Systems Specialist	1.000	
698 HEALTH SERVICES	Change	(1.400)
Budget Reorganization Ongoing Medicaid positions (funding switch only)	(1.400)	

SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)	(22.244)
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General Operating Fund (continued)

Summary of Changes in FTE (continued)

SCHOOL CHANGES	Change
Staffing Formula - Elementary Teachers	(11.809)
Staffing Formula - Middle School Teachers	3.366
Staffing Formula - High School Teachers	6.037
Staffing Formula - Elementary Paras	(1.332)
Staffing Formula - Middle School Paras	0.174
Staffing Formula - High School Paras	0.191
Staffing Formula - Elementary Specials	(1.650)
Budget Reorganization Pre-Engineering TOSA to Prof Tech	0.100
Budget Reorganization Mountain Principal to Mountain Office Manager	0.486
Remove One-Time Deans - Response to Marshall Fire	(3.000)
Add One-Time Teachers due to Staffing Formula	(5.760)
Add One-Time Paras due to Staffing Formula	(0.061)
Add One-Time Deans - Response to Marshall Fire	3.000
Add Ongoing Bilingual Expansion Teacher - Middle Level	3.160
Add Ongoing Special Education Para Support	5.250
Add One-Time Special Education Para Support	2.625
Add Ongoing Special Education Teachers	1.500
Add One-Time Special Education Teachers	2.800
Add One-Time Psychologists	1.700
Add One-Time Occupational Therapists	0.800
Add Ongoing Special Education Itinerants (BCBA/SLP/OT)	1.800
Add Ongoing AALPS Teacher	1.000
Remove One-Time Healthroom Para Support	(8.875)
Remove One-Time K-5 Instructional Bandwidth Reserve	(17.000)
Add One-Time K-5 Instructional Bandwidth Reserve	15.000
Remove One-Time Postsecondary Success Coordinator	(1.000)
Add One-Time Postsecondary Success Coordinator	1.000
Remove One-Time Grad Plus Building Coordinators	(2.500)
Add One-Time Grad Plus Building Coordinators	2.500
Remove One-Time High School Career and Technical Teachers	(4.400)
Add One-Time High School Career and Technical Teachers	4.400
SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)	(4.798)
TOTAL STAFFING FTE ADDITIONS/REDUCTIONS	(27.042)
2023-24 REVISED BUDGET	<u>2,836.914</u> FTE

Capital Projects

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

Building Fund

In November 2022, BVSD voters supported measure 5A which allows the district to increase its debt through the sale of bonds to raise funds for the work described in the 2022 Critical Needs Plan. The plan was developed from a 2021 third-party assessment of BVSD's 4.8 million square feet of facility space and associated sites. Working with BVSD staff, the consultant evaluated major architectural, mechanical, electrical, and site infrastructure system components, estimating their "in-kind" replacement values and where each is within its expected lifecycle. The assessment prioritized identified requirements by urgency related to due date. This data was evaluated by district staff and reviewed with the 23-member Capital Improvement Plan Review Committee to develop the 2022 Critical Needs Plan.



More than half of the plan is directed to critical, major maintenance such as roofing and building system repairs that are needed within two years to keep facilities safe, operational, code compliant, and in good condition. The plan also includes funding to complete construction of the New Vista replacement building (in addition to \$11.2M from the 2014 Bond program); a new school for enrollment growth in Erie; creation and expansion of spaces to support career and technical education (CTE) programing; asbestos abatement to reduce the risks associated with hazardous materials; and replacement of equipment and surfacing on some playgrounds expand accessibility for students of varying physical abilities.

A Community Bond Oversight Committee was appointed in May to provide accountability and transparency of the fulfillment of the program through independent monitoring and review of the implementation of the projects. In addition, the group will review and take action on recommendations from staff for any significant changes in the scope and/or budget of existing or new projects and advise the Board of its actions on these recommendations.

The first series of bonds in the amount of \$187,335,000 were issued in April 2023. With this issuance, several small construction projects were completed in 2023 and planning and design were completed for Phase 1 projects.

Phase 1 projects will move into construction during the second and third quarters of 2024. Most of these projects will complete construction in 2024 with a few larger projects continuing into 2025. Design for Phase 2 projects will begin in the first quarter of 2024 and continue through the year with construction planned for 2025.

The New Vista rebuild project is on schedule for students and staff to take occupancy during Winter Break 2024. Following the move-in the final phases of the project will occur in 2025, including asbestos abatement, demolition and site work.

Capital Projects (continued)

Capital Reserve Fund

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 Reserve 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?

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 facilities or 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 facilities, grounds and fiber optic cable which protect capital investments and support a quality educational program.



Capital Projects (continued)

Impacts of Capital Projects on General Fund (continued)

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.

Building Fund

The 2022 Building for Student Success program was approved by voters in November 2022. Project design took place in 2023, and 2024 will be the first construction season of the program with numerous projects being completed. As such, financial impacts from projects are not yet being realized on a large scale.

Some minor projects were completed in 2023, including adding several of the newer school buildings to our building automation system which enables HVAC systems at schools to be programmed and managed centrally. This increases energy efficiency in HVAC operations.

BVSD continues to strive to make our buildings more energy efficient as we work toward our long-term goal to become a zero-energy district by 2050. This means that district energy use will be low enough to allow renewables to offset grid energy consumption. To meet the 2050 goal, the district will need to continue to reduce energy consumption by 12 percent per year. To that end, new buildings are designed to be as energy efficient as feasible. In addition, buildings are constructed to be ready for installation of solar (or wind) energy generators when feasible. Through the Bond program, existing buildings are updated with more energy efficient materials and equipment when these updates are part of the project scope. Along with the renovations to buildings, BVSD's energy team regularly works with students and staff to encourage energy-saving behavior. All of this work has positioned the district to meet the 2050 goal.

Looking Ahead

In our efforts to continually improve what we do to support student learning in BVSD, our goal is to fully integrate our facility management information systems. Currently, data used by staff to plan for large-scale capital improvement programs such as Building for Student Success is tracked separately from our maintenance work order and building automation systems. It is our 5-year goal to transition to a single system that will help us schedule and manage reactive and preventive maintenance tasks, track inventory usage, and plan for future capital needs.

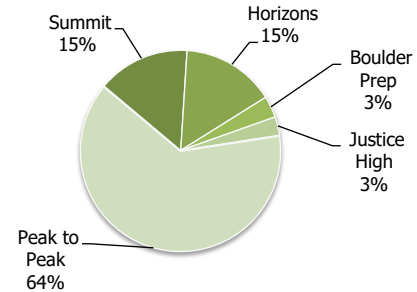
Charter School Fund

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



	2023-24 Summit Budget	2023-24 Horizons Budget	2023-24 Boulder Prep Budget	2023-24 Justice High Budget	2023-24 Peak to Peak Budget
BEGINNING BALANCE	\$ 1,553,754	\$ 850,932	\$ 1,029,738	\$ 1,046,152	\$ 7,146,180
REVENUE:					
Per-Pupil Funding:	\$ 3,785,807	\$ 3,764,833	\$ 1,036,839	\$ 1,042,611	\$ 15,146,578
Override Election Revenue	1,055,008	989,694	284,621	275,899	4,285,835
Other State Revenue	35,508	220,679	35,947	151,686	656,514
Fundraising Revenue:	75,000	46,500	-	-	393,750
Athletic Fees	25,975	-	-	-	-
Instructional Fees	49,358	-	-	-	-
Misc. Revenue	35,000	226,000	-	5,000	1,873,577
CDE Capital Construction:	71,371	61,679	35,088	28,757	581,391
TOTAL REVENUE	\$ 5,133,027	\$ 5,309,385	\$ 1,392,495	\$ 1,503,953	\$ 22,937,645
TOTAL RESOURCES	\$ 6,686,781	\$ 6,160,317	\$ 2,422,233	\$ 2,550,105	\$ 30,083,825
TOTAL EXPENDITURES:	\$ 5,381,569	\$ 5,286,311	\$ 1,224,907	\$ 1,196,748	\$ 22,759,519
EMERGENCY RESERVE	\$ 151,741	\$ 157,887	\$ 41,775	\$ 45,119	\$ 676,317
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 5,533,310	\$ 5,444,198	\$ 1,266,682	\$ 1,241,867	\$ 23,435,836
ENDING BALANCE	\$ 1,153,471	\$ 716,119	\$ 1,155,551	\$ 1,308,238	\$ 6,647,989
PROJECTED ENROLLMENT:	Summit 361.0	Horizons 359.0	Boulder Prep 100.4	Justice High 99.7	Peak to Peak 1,444.6

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

This 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.

This budget was prepared in compliance with the revenue, expenditures, tax limitation, and reserve requirements of Section 20 of Article X of the State Constitution.

Governing Policies

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

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

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

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

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

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

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

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

Section H: Negotiations - Contains policies guiding negotiating procedures.

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

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

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

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



Document Summary

This concludes the Executive Summary portion of the **INTRODUCTORY SECTION**. The purpose of this document is to help the reader understand school finance issues and the process used to create a budget that is fiscally responsible and supports the needs of all students for the upcoming year. The 2023-24 Revised Budget document provides summary information for a broad look at the financial plan of the district.

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

This budget reflects the vision, mission, values, and goals of the Boulder Valley School District to provide educational services to its students to the end that the attainments of their goals as members of society are enhanced. 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 2023-24 Revised Budget line item detail is available for public review in PDF format on the Boulder Valley School District's website on the [Financial Transparency](#) web page.

For additional district financial information, readers should refer to the [Annual Comprehensive Financial Report](#) for the June 30, 2023, fiscal year-end, which is also available on the district's Financial Transparency 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 and Technical Education; an Online Education program; Culturally and Linguistically Diverse Education; and numerous other educational and support programs. In addition, the district offers preschool programs through the Colorado Universal 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

It has been five years since we began work on the [Boulder Valley School District's All Together for All Students Strategic Plan](#). While implementing a plan of this size and complexity takes time, already the efforts undertaken by our students, teachers, staff and administrators are yielding results. which is focused on three Long Term Student Outcomes:

- To **Inspire** a love of learning in every student
- **Equip** them with the knowledge and skills that will help to make them successful
- Give them the opportunities and connections so that they can **Soar** after high school in the college or career pathway of their choice

These aspirational goals are more achievable, when they are defined in actionable Strategic Themes.

The Four Strategic Themes we are focused on are providing 1) Challenging, engaging and relevant instruction, 2) Customized supports, 3) Community and family partnerships and 4) a Positive and inclusive culture. The associated initiatives, are listed in the graphic below.



Through our All Together for All Students Strategic Plan we have recognized that the only way to truly reach excellence for all students, eliminating long-standing achievement gaps in the district, is to focus on equity.

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

Strategic Plan (continued)

Over the past five years, we have accomplished a lot. Here are some of the goals achieved, grouped within our four strategic themes, and the estimated cost of attaining each goal.

Theme 1: Challenging, Engaging & Relevant Instruction

- Supported the development of school and district leaders
 - Professional learning department \$1.0M
 - Title II \$540K
 - Professional Development imbedded into departments and schools \$650K
- implementing a universal screener for all kindergarten students
 - Dyslexia Screener – Literacy \$45K

Theme 2: Customized Supports

- Developed a needs-based allocation system
 - Differentiated Funding \$5.3M

Theme 3: Community & Family Partnerships

- Centralized interpretation and translation services to ensure non-English speaking families can fully participate in their child's education
 - Translation Department \$400K

Theme 4: Positive & Inclusive Culture





- Challenged inquiry and bias by strengthening anti-bullying and harassment efforts and supports
 - Human Resources recruitment \$730K
 - Equity & Community Engagement \$17K



Departmental Goals

In BVSD, departments serve as the interconnected gears of a well-oiled machine, each with its unique function yet all working in harmony towards a common purpose. Departments collaborate to uphold the vitality and success of the District. From finance to communications, from human resources to operations, each department's goals are intricately designed to align with and support the overarching objectives outlined in the District's Strategic Plan.



On the following pages are goals identified at the department level of BVSD. As the aspirational goals identified in the Strategic Plan are more achievable when they are defined in actionable Strategic Themes, each department's goals are shown with a color-coded reference to one or more of the District's Strategic Themes.

	Challenging, engaging and relevant instruction
	Customized supports
	Community and family partnerships
	Positive and inclusive culture

Superintendent's Office

Purpose: The Boulder Valley School District superintendent is accountable to the seven-member elected Boulder Valley Board of Education. The superintendent serves as the Chief Executive Officer and is the administrative and instructional leader of the district.



Goals:

-  Create the conditions for the Board of Education to be successful.
 -  Create conditions for staff to be successful.
-

Academic Services

Purpose: To design processes to collaborate with all stakeholders to purchase high quality instructional materials through a redesigned adoption process. To manage physical and digital instructional materials so teachers have the instructional tools necessary for assessment and instruction. Serve as an instructional liaison to IT and school digital systems. To be highly responsive to leadership, administration, teachers, students, and community members about all areas of instruction.

Goals:

-  Implementing new curriculum materials in Spanish, French, ASL, Japanese (6-12); Latin and Math (9-12); Health (K-12).
-  Refreshing supplemental materials in AP classes and consumable materials in Art, PE, Theater, and Music.




Success/Outcomes:

- Academic Services completed two large instructional adoptions; K-5 Literacy and 6-8 Math including materials delivery, recycling of out of date materials, and delivery of professional learning.
-



Strategic Partnerships

Purpose: Partnerships are critical to the success of the Boulder Valley School District in meeting its strategic goals and objectives to support student success and well-being. BVSD seeks mutually beneficial partnerships that engender trust, promote equity, and ultimately have positive effects on students, families, staff and the community at large.

Goals:

-  Launch Associate Degree Pathway for BVSD High School Students.
-  Increase of 100% participation of students enrolled in ASCENT for next fall, from 39 students to 78 students.
-  Increase CLEP testing from 1 school site to 3 school sites.

Departmental Goals (continued)

-  Increase CLEP testing from 14 historically underrepresented students to 150 historically underrepresented students, ensuring this group of brilliant students collectively earns a minimum of 1,350 college credits.
-  Maintain proportionality for Latino students earning the Seal of Biliteracy.





Success/Outcomes:

- Launched Associate Degree Pathway for BVSD High School Students.
- Increased 100% participation of students enrolled in ASCENT for next fall, from 39 students to 78 students.
- Increased CLEP testing from 1 school site to 3 school sites.
- Increased CLEP testing from 14 historically underrepresented students to 150 historically underrepresented students, ensuring this group of brilliant students collectively earns a minimum of 1,350 college credits.
- Maintained proportionality for Latino students earning the Seal of Biliteracy.

Assessment and Program Evaluation

Purpose: Assessment and Program Evaluation is responsible for coordinating the collection and reporting of achievement data; maintaining the district unified improvement plan and related state accountability information; presenting internal and public-facing strategic plan metrics; designing and conducting evaluations of district programs; and screening research proposals from outside the district. The department coordinates state-mandated testing, district assessment and survey administration. In addition to supporting schools in continuous improvement planning and accountability, the staff provides consultation and training to BVSD personnel in test development, administration, scoring and reporting, questionnaire construction, evaluation, design, and various other aspects of the collection, analysis and interpretation of data.

Goals:

-  Coordinate state assessment administration and results dissemination.
-  Facilitate data use by schools and departments generally and in creating improvement plans.
-  Administer surveys related to school climate, bullying, responsiveness, strategic plan metrics use, parent perceptions, and interest in advanced coursework/work-based learning experiences.
-  Development of district Unified Improvement Plan and reporting on implementation.






Success/Outcomes:

- Successful state assessment administration.
- Timely submission of school and district Unified Improvement Plans including relevant data.
- Surveys generally met historically-based expectations for participation.
- Creation of a public-facing version of the strategic plan metrics dashboard.
- Provided data, analysis, and data products in support of district strategic initiatives.

School and Network Leadership

Purpose: School and Network Leadership provides ongoing supervision support of school leaders in the daily management and leadership of their schools and communities in order to increase leaders' skills and to support the experiences of students, families and staff. Support and partner to ensure the implementation of district initiatives through consultation and professional development with content specialists, coaching and direction from supervisors. Allocate resources to schools in the form of FTE, facilitate and oversee the hiring and evaluation of school leaders. Oversee departments at the district central office including Early Childhood Education, Athletics and Activities, Summer Learning, Science and Math content areas and teaching and learning.

Goals:

-  Ensure the implementation of BVSD's Framework for Equity and Excellence.
-  Ensure appropriate decrease in disproportionate discipline.
-  Implement strategic initiative 1C (administrator development and training).
-  Fully implement and oversee the School Strategic Improvement Process.
-  Provide oversight and thought partnership on leadership and management of schools.

Departmental Goals (continued)

Successes/Outcomes:

- 3 UVA schools have been designated with UIP categorization of Performance.
- Strategic Initiative 1C is fully implemented. SSIM processes (data sources) indicate significant improvement in student outcomes as a direct result of implementation of district initiatives including but not limited to Data Driven Instruction, implementation of Multi-tiered Systems of Support structures.
- Strategic plan initiatives have been implemented at schools as intended.

Special Education

Purpose: The special education department provides the systems, structures and supports needed for schools to implement the special education services and evaluations for students on IEPs preschool through age 21. This includes professional learning, allocations, data reporting, consultation and coaching, problem solving, community collaboration, dispute resolution and communications to ensure all special education related needs are met.

Goals:

- Implement changes to intervention implementation pacing to improve academic focus and progress.
- Reduce significant disproportionality of Black students being identified with any disability to below CDE risk ratios and maintain risk ratios below the CDE risk ratio requirements for students who are Native American and Hispanic.
- Address staff shortages and improve retention of hard to fill staff.

Success/Outcomes:

- Special education will have completed over 95% of our action plan recommendations by Jun 2024.
- Spanish translated IEPs are now implemented districtwide along with annual community events in Spanish to develop better family involvement in the IEP process.
- A new Autism Advisory Team has been formed along with districtwide Neurodiversity Training at all schools to better understand neurodivergent students and their learning needs.
- BVSD Special education met all significant disproportionality targets this year except a first year flag for Black students identified with any disability.

MTSS

Purpose: The District MTSS Team supports the effective implementation of the district's multi-tiered system of supports (MTSS) model and vision by building and maintaining infrastructure that supports the implementation of the five components of MTSS. The infrastructure includes: Identifying, aligning and communicating key priorities Managing district MTSS budget to align with district level priorities Developing training and coaching structures to support with implementation Gathering data to evaluate the implementation and impact of the key priorities Collaborate with the state, other districts, BVSD teams and school teams to improve outcomes Provide consultation to school leaders in student-specific cases that are more complex in nature.

Goals:

- ● By the end of 23-24, all schools with embedded DDI coaches will demonstrate practices found in the data-driven conversations implementation guide and use it to measure progress and determine actions steps for implementation. 80% of schools will demonstrate an increase of implementation benchmarks.
- ● By the end of 23-24, general education classroom teachers will feel confident and competent in preventing, promoting, and responding to student behavior in the classroom, which will result in a reduction of behavioral incidents as reported in VizLab behavior workbook.
- ● By the end of 23-24, Teachers will, with support, confidently deliver targeted literacy/ math curriculum and use appropriate data to meet individual student needs as measured by Read and Math 180 observation tools. Teachers will feel trust and support through 1:1 coaching. 80% Students will make one or more year's growth in one year, as measured by HMH Growth measure.

Departmental Goals (continued)

- ● By the end of 23-24, we will show a continued downward trend in the risk ratio for Latinx Ss with a SLD; we will reduce disproportionality for Black Ss with SLD as measured by Risk Ratios in SPED VizLab workbook.
- ● By the end of 23-24, we will provide schools and families resources to understand and engage with MTSS in schools.

Success/Outcomes:

- All 15 schools with embedded coaches have already demonstrated an increase in implementation benchmarks met.
- Development and delivery of professional learning for teachers around responding to challenging behavior.
- Students in Read 180 classes made an average of 0.3 years growth in 0.5 years' time (some progress toward goal).
- Students in Read 180 classes made an average of 0.7 years growth in 0.5 years' time.
- Risk ratio for Latinx students with SLD: 2.49 in May 2023, Current = 2.51.
- Risk ratio for Black students with SLD: 2.65 in May 2023, Current = 2.97.
- Family/Caregiver MTSS Toolkit created and provided to all schools.

Culturally and Linguistically Diverse Education

Purpose: To provide equitable instruction to district EB students. We provide teachers, principals and instructional coaches with supports that are helpful for students to acquire English and maintain their home language. We have an ongoing effort to improve the instructional opportunities provided to our EBs in classrooms and schools. We support Dual language education through aligning programmatic vision and instructional coaching. We oversee state and Federal mandated assessment and progress monitoring. Overall, we strive to lift the status and celebrate the bilingualism of all our students and staff.

Goals:

- ● CLDE provides support for Culturally and Linguistically Diverse students and families across BVSD. This is done through supporting ELD teachers, bilingual educators and general educators.
- ● Instructional best practices, culturally and linguistically responsive approaches and language scaffolds and supports are emphasized in our support of educators.

Success/Outcomes:

- Clear plan for implementation of co-teaching across BVSD elementary schools.
- Middle school programming recommendations.
- Clear Dual language pathways prek-8 and plan for future years of implementation through 12th grade.
- Increased equity and larger number of students earning the Seal of Biliteracy.

Literacy

Purpose: The Literacy team informs BVSD on evidence-based, best instructional practices grounded in the Science of Reading, and leads professional learning in K-5 universal reading instruction, 6-12 Language Arts, and K-12 reading intervention. We partner with families and community members on initiatives related to literacy. In collaboration with other departments, Literacy supports assessment, curriculum adoption and implementation, and intervention to ensure all students learn to read, write, and spell accurately and without frustration. In addition, we oversee the implementation of the Colorado READ act, making sure all teachers and principals understand this piece of legislation and its impact on students.

Goals:

- The Literacy team informs BVSD on evidence-based, best instructional practices grounded in the Science of Reading, and leads professional learning in K-5 universal reading instruction, 6-12 Language Arts, and K-12 reading intervention.
- We partner with families and community members on initiatives related to literacy.

Departmental Goals (continued)

- In collaboration with other departments, Literacy supports assessment, curriculum adoption and implementation, and intervention to ensure all students learn to read, write, and spell accurately and without frustration.
- We oversee the implementation of the Colorado READ act, making sure all teachers and principals understand this piece of legislation and its impact on students.
- This year all Kindergarten students will be universally screened for dyslexia.
- New literacy materials implemented in nine early adopter schools 2023-2024 school year, remaining schools implementing in 2024-2025. To date, 339 teachers have been trained in Orton-Gillingham based instruction with continued training being offered in July 2024.

Success/Outcomes:

- Reduced the number of K-3 students falling 2 or more years below grade level from 725 to 681.
- The number of students in monolingual programming who identify as Hispanic/Latinx and are designated SRD was reduced from 239 students to 208 students (31 students).
- 67 students were exited from their READ Plan this year, because they met grade level reading competencies as outlined by CDE. These students are reading at grade level and no longer require intervention or a READ plan.
- Over 1600 kindergarten students universally screened for dyslexia.
- New literacy materials adopted, aligning BVSD to the practices informed by the Science of Reading.
- 212 teachers trained in Orton-Gillingham based intervention just this year.

Gifted Education

Purpose: The gifted education department supports the gifted evaluation process, eligibility determination, and Advanced Learning Plan (ALP) writing and implementation in all schools. We work to ensure that all legal requirements and guidelines set forth by the Exceptional Children's Education Act (ECEA) are followed. We support instructional practices (academic, behavioral, and social emotional) for students with identified needs. We also provide related services through a continuum of services that are evidence-based ages four through twenty-one.

Goals:

- Universal Screening for 2nd and 6th grade annually.
- Implementing Kinder screening at dual language schools.
- Addressing disproportionality among underrepresented populations in gifted education.
- Improving stakeholder communication and feedback for improvement of GT services.

Success/Outcomes:

- Partnering with district reading specialist to develop extensions for Into Reading curriculum.
- Collaboration with district math specialists to improve accessibility to accelerated math services for underrepresented populations.
- Collaboration with district sped department to improve accessibility to accelerated services for underrepresented populations.
- Collaboration with district CLD department to improve accessibility to accelerated services for underrepresented populations.
- GT courses offered for educators for instructional seat time or college credit.
- Offering a multitude of professional development sessions focused on advanced strategies for GT students.
- Project Talent Showcase.
- Middle Level ALP portfolios.
- GT District Youth Advisory Council recommendations for improvement of GT services.
- GT District Family Council reviewing over communication tools.
- GT Latinx Family Outreach and Programming Events.
- Providing Middle Level GT Family Events.
- Partnering with BVGT for GT professional learning.

Departmental Goals (continued)

Communications & Community Affairs

Purpose: Outstanding things are happening every day in the Boulder Valley School District. The Communications team works tirelessly to celebrate and promote the accomplishments of our students and staff, while also supporting them and our schools through a wide array of communication avenues and tools.

Goals:

- Promote the outstanding attributes of the district, celebrate achievements and build pride in the institution.
- Provide information that helps stakeholders navigate the organization effectively and efficiently, and know progress being made on our strategic plan and its initiatives.
- Support efforts to attract and retain BVSD students and employees.
- Create communication that is informative, timely, inclusive and accessible.
- Understanding the power of the school-parent partnership, we prioritize school-centered communication by empowering school communicators through training, consultation and support, quality tools and systems.

Successes/Outcomes:

- Created the first-ever BVSD is the Place to Be Showcase, and accompanying enrollment marketing campaign, which provided a venue for about 1,000 families to explore all of the district's schools and programs and boosted enrollment.
- Launched enhanced communication training opportunities for our school and department leaders to help them better connect with families, staff and community.
- Upgraded the software for BV22, our educational television station – allowing viewers to access programming on air, on demand and through new software applications.
- Expanded our translation services in collaboration with Special Education. Draft Individualized Education Programs (IEPs) are now translated for Spanish speaking families, providing them with an ability to fully participate in educational decisions for their children.

Business Services Division

Purpose: The Business Services Division's budget provides funds for the Chief Financial Officer's area of leadership for the following departments: Finance and Accounting, Budget, Supply Chain Management, Community Schools Program, and Student Enrollment.

Budget

Purpose:

The Budget Department is responsible for the development, implementation, and management of the district's annual budget.

Goals:

- Support Academic Return of Investment (AROI) in district programs and multi-year budget development.
- Continued support and improvement of the new ERP system.
- Submittal to ASBO and GFOA for budget award for annual budget public document.

Successes/Outcomes:

- ASBO and GFOA submission for best practices for budget process, procedures and presentation.

Departmental Goals (continued)

Community Schools

Purpose: The Business Services Division's budget provides funds for the chief operating officer's area of leadership for the following departments: Finance and Accounting, Budget, Supply Chain Management, Community Schools Program, and Student Enrollment.

Goals:

- Review all FTE and expenditures to maintain budgetary compliance.
- Evaluate SAC waitlist process and protocols for improvement.
- Review process for how we build Lifelong Learning classes at various school locations, using data.
- Develop a rubric for rating and reviewing course content in Schoology for BVSD Online.
- Expand Print Shop services to BVSD and outside customer base.
- Work to ensure compliance with IGAs for Community Use.

Successes/Outcomes:

- Reviewed KPIs for child care programs at all accounting meetings monthly. Evaluating enrollment changes and outstanding account balances.
- Effectively moved SAC staff to cover all ratio-based vacancies by January 2024
- Hired and maintained Early Connections staff to meet the needs of enrolled students
- Completed a listening tour with all elementary school office managers and principals to determine Fall 2024 Lifelong Learning needs.
- Revise all World Language curriculum to incorporate new curriculum adoption for BVSD Online.
- Messaging to BVSD staff, Boulder Chamber and outside prospect list to increase Print Shop customers.
- Completed listening tour with all high school athletic directors and/or principals regarding Community Use.

Student Enrollment

Purpose: To quickly and efficiently enroll students into 55 schools in the district, run district level lotteries to equitably offer schools of choice to families, and give excellent customer service at all times. Complete all data verification, authentication and preparation for state and federal reporting. Provide principals, school staff and leadership data analyses on enrollment trends, lottery results, and processes for student transfers.

Goals:

- Continue to streamline processes tied to our new enrollment and open enrollment systems, as well as seek efficiencies based on its new functionality. We expect maximizing new functionality will deliver brand new data for decision-making in the areas of staffing and planning.
- Create new insights from the application and registration processes resulting in better information about what parents are seeking in schools of choice.
- Roll-out a new form for annual legal check-offs with all current families this spring, reducing past distributed workload at schools to a simple nightly automated push by the system.
- Roll-out a new records transfer system to make transactions more secure involving student data.

Successes/Outcomes:

- Families surveyed during the 24-25 Open Enrollment lottery gave positive reviews of their experience. We continue to maximize choice offers to interested families district-wide to help slow student enrollment loss.

Departmental Goals (continued)

Supply Chain Management

Warehouse Services

Purpose:

To provide and maintain a high quality, cost-effective and reliable centralized receiving and distribution services.

Goals:

- Implementation of a Contract Management System in Infor to create visibility to contracts and reduce work for administrative staff for the tracking of budget and paying invoices for service related duties.
- Create resources and improve systems to make the ordering of suppliers easier for schools and departments.
- Provide opportunities and support for staff to develop skills and obtain the knowledge to be successful.
- Create opportunities for vendors to partner with the District to help support programs.
- Stocking of environmentally friendly products in the warehouse with a commitment to repurposing and recycling surplus materials.

Successes/Outcomes:

- CMS System implemented and rolled out with approximately 370 contracts entered. Piloting the use of digital signature routing and workflows for select departments successfully.
- Revised the Procurement webpage, which included updates to the Business Services handbook and adding vendor resource information.
- Performed an in-depth analysis on requisition approval limits resulting in an approval limit increase from \$100 to \$1000 creating operational efficiencies by saving staff value time ordering common items stocked in the warehouse.
- Ongoing Procurement Card and Purchasing training with new office managers to create relationships, provide information, and provide support with ongoing communication.
- Staff have attended trainings that resulted in all the buyers obtaining the Public Procurement Associate (PPA) Designation.
- requalified architects, contractors, furniture vendors and other construction related service providers to support the 2022 Bond Program initiatives.
- Identified local plumbers, electricians, and other trades to provide services under standing order contracts to support facilities and maintenance.
- Partnered with facilities and maintenance to implement a time saving and cost-effective program to have environmentally friendly air filters shipped monthly for the heating and ventilation systems in schools and buildings to maintain clean air quality standards.

Information Technology

Purpose: The mission of the Boulder Valley Information Technology (IT) Division is to provide students, staff, and the community with the technology and support essential for the safe and successful technology integration in teaching, effective learning, and administration.

Goals:

- Bring IT Security department in alignment with industry best practices.
- Prepare for phase 2 of the District's Enterprise Resource Planning (Infor) implementation project.
- Deploy Generative Artificial Intelligence tools across the district.

Successes/Outcomes:

- Ensure continued successes in protecting district data assets.
- Deliver the improved functionality resident in phase 2 of the ERP deployment.
- Capitalize on generative AI capabilities in the classroom and in operational situations.






Departmental Goals (continued)

Human Resources

Purpose: Human Resources (HR) is a department within the district that focuses on managing and developing the employees within the district. The main purpose of the HR department is to support the district in achieving its strategic plan by ensuring that the workforce is aligned with the district's mission, vision, values and goals. The objectives of HR include recruiting and retaining quality talent, providing training and development opportunities to enhance skills and knowledge, ensuring compliance with employment laws and regulations, managing employee relations and communication, and providing support and guidance to employees in various areas such as educator effectiveness, and performance management. Our success in the HR department is measured by several key performance indicators such as employee retention rates, engagement levels, and professional development. For instance, we know within the HR department, our success in retaining employees, reducing turnover rates and improving employee engagement, can result in a positive impact on the district's overall performance.

Goals:

-  Recruitment and retention of top talent: attract and retain high-quality employees who can contribute to the district's strategic plan.
-  Employee engagement and satisfaction: creating a positive work environment, providing opportunities for professional development, and addressing employees' concerns to increase their satisfaction and engagement levels.
-  Diversity, equity, and inclusion: prioritize creating an inclusive workplace where all employees feel valued and respected, regardless of their background or identity.

Successes/Outcomes

- Increased diversity and representation of underrepresented groups.
 - Improved employee engagement, job satisfaction, and retention.
 - Positive impact on district culture and reputation.
-


Operational Services Division

Purpose: The Division of Operational Services oversees the maintenance and operations of the 4.8 million square feet of BVSD facilities, ensures that all BVSD children have daily access to nutritious food, provides safe and efficient transportation for all riders, oversees the work of the Sustainability Management System, administers the Capital Reserve projects and Bond programs, oversees the safety and security of staff and students, and the health and wellness of the whole child. This department also oversees Environmental Services and develops enrollment projections and recommendations for facility needs, including remodeling, expansions and new facilities, school boundary revisions, and other long-range district needs.

Transportation

Purpose: We strive to provide safe and efficient transportation for all riders. The department provides district-wide transportation services including elementary, middle, high school, special education, inter-school shuttles, sports, activity, and educational field trip busing. In addition to morning to-school and afternoon to-home transportation, the department provides mid-day services for pre-school and special needs students and operates activity buses at night and on weekends. The department implemented tiered transportation in 2021-22 when the district implemented the Equal School Day. During this same time, the district had to reduce their routes from 186 to 130 in response to a shortage of bus drivers. This was done through route consolidation and reducing the number of stops. The Transportation Department repairs and maintains a fleet of over 220 buses and performs maintenance on all district vehicles and motorized equipment.

Goals

-  Provide safe and efficient transportation to all eligible riders and encourage students, families and staff to consider alternative transportation options such as walking, biking, and carpooling.

Successes/Outcomes:

- Transported approximately the same number of students in 2023 as we did in 2020, pre-pandemic.

Departmental Goals (continued)

Food Services

Purpose: BVSD Food Services works to ensure that all children of the Boulder Valley School District have daily access to fresh, flavorful, and nutritious food made with wholesome and when possible local ingredients so that every child may thrive.

Goals:

- Finalize implementation of back of house and front of house software.
- Implement Community Eligibility Provision at 29 newly approved schools, allowing lunch lines to operate without a cashier.

Successes/Outcomes:

- Successfully implemented free meals for all students.
- Provided support for schools moving to 25 minute meal periods.
- Improved staffing levels.

Health Services

Purpose: Health Services purpose is to ensure all students are physically and mentally healthy and able to learn without health-related barriers.

Objectives:

Nursing

- To renormalize health and illness protocols post-pandemic response.
- Return to pre-pandemic student health indicators such as immunizations, screenings, care plans and IEPs.
- Reapplication for site-based school nurses through the SHP grant and approval for telehealth program initiation.

Health Ed

- To ensure Title IX and comp health resources were current and fully utilized.

School Medicaid

- To expand program, offer additional support to SpEd for Psych Interns and mitigate upcoming budget shortfalls

Successes/Outcomes:

Nursing

- Refunded for 6 school nurses through the SHP grant program and approval to seek funding for telehealth program.
 - 96% immunization compliance district-wide.
 - New IEP protocol with Special Education.
- School Medicaid -

Health Ed

- Finalizing new K-12 health curriculum adoption, Awarded both Comp Health and Sexual Health mini-health grants

School Medicaid

- LSP community needs assessment completed
- Fund reimbursement increase
- Increased dental screening sites
- Additional Special Education resources provided for staff and programming.



Departmental Goals (continued)

Bond Planning and Construction

Purpose: This department is responsible for using funds generated from the 2022 Ballot Measure to implement renovations and improvements to facilities throughout the district. Responsibilities also include coordinating site evaluation; new construction and remodeling between educational staff, architects, engineers, and contractors; developing construction cost estimates; assisting the Maintenance Department with technical support; maintaining drawing and building record files; and implementing Americans with Disabilities Act (ADA) compliance. The 2022 Bond Program will be implemented over six years (2022-2028) consistent with adopted project scopes, schedules and budgets. Each phase will serve as baseline data for shaping future goals, activities and metrics for subsequent phases.

Goals:

- Continually provide regular, detailed bond/project related information/updates including design, construction and financials to the Community Bond Oversight Committee (CBOC).
- Document successes and lessons learned throughout projects in order to inform continuous improvement of subsequent phases.
- Improve team procedures and build upon developed standards for project management success.
- Standardize approaches to projects to the best of our abilities across projects to ensure equitable improvements that align with our bond promise.
- Document and manage warranty phase on projects and build upon our standard operating procedures with facilities to manage this phase effectively.

Success/Outcomes:

- We achieved developing personnel within our departmental structure who continually utilize necessary resources that assure our successful implementation of the bond program.
- Our updates, financial reports, interactions and requests to CBOC have fostered a high level of transparency and trust with our committee. We strive to give them an abundance of detail and garner their feedback which has created a great working relationship with our members.
- Our project managers set expectations and we have achieved in implementing designs that meet educational needs within the defined project budgets.
- A result of our first defined success is that we have developed a strong working relationship with our Facilities teams. One of our biggest successes is having developed standard operating procedures for how we achieve improving our spaces. We have also implemented a construction safety program that manages the exposure to risk on the multitude of projects that are being completed in the bond program across our teams.




Safety, Security Emergency Services

Purpose: Safety, Security and Emergency Services Department's purpose is to ensure student's, families, staff, and communities experience a safe, healthy, and inclusive school environment. The foundation of our purpose follows BVSD's goals, mission and values. The values of safety and security are synonymous with service. As such, we provide 24/7 staffing and support to all BVSD schools and facilities for matters including physical security, emergency preparedness, personnel, Title IX considerations, Mandatory Reporting, bullying, crisis response and management, critical incident recovery, staff and student training, law enforcement collaboration and community partnerships.

Goals:

We recognize school safety begins with ensuring the constant improvement and success of our seven foundational components of school safety and security; positive culture, technology, security personnel, staff training, emergency preparedness, community partnerships and physical security systems. Beyond the commitment to continuously invest in our personnel, other examples of department goals for this year include:

Departmental Goals (continued)

-  Install bi-directional amplifiers at Centaurus High School, Monarch High School, Broomfield High School, Nederland Middle/Senior, Fairview High School, Southern Hills Middle School and Angevine Middle School.
-  Install new classroom push button and thumb turn locks. These locks are consistent with best practices and are already in place at several BVSD schools.
-  Expanding the use of interior security cameras at the middle level schools and PK-8's.







Success/Outcomes

- Established radio interoperability between BVSD Safety and Security and their organizations.
- Became a partner in the First Responder Network Authority (FirstNet). FirstNet establishes, operates, and maintains an interoperable public safety broadband network.
- Collaborated with first responding partners to provide critical information to assist with rapid response incidents and emergencies.

Sustainability and Energy “greenBVSD”

Purpose: Vision All together, for all students and the planet. Mission As a leader in whole district sustainability, BVSD creates healthy learning environments and experiences that equip all students and staff with the knowledge and skills to create more equitable and sustainable communities.

Goals:

-  GreenBVSD will continue to build out the dashboard and keep sustainability metric data up to date and work with the schools to engage with this new tool.
-  GreenBVSD will implement the GreenPrint survey to help collect the data.
-  GreenBVSD will develop a balanced water management plan to support local stormwater management and to maintain the decreased water consumption rate.
-  GreenBVSD will continue to decrease EUI from 64 to 56 by 2026 through the implementation of energy conservation, energy efficiency measures and the addition of renewables where funding allows. Staff are working with graduate students from CU to create the first step of the District's Decarbonization Plan (which will act as an update to the 2011 Energy Plan).
-  GreenBVSD will continue to pursue zero waste by supporting waste reduction, recycling and composting in our schools.
-  GreenBVSD will develop a professional learning plan for 100% of faculty and staff that supports deeper learning and practice related to sustainability.

Success/Outcomes:

- GreenBVSD developed a dashboard that allows each school to understand their level of participation and implementation of BVSD key initiatives that support the sustainability vision and mission.
- GreenBVSD started the process to develop a professional learning plan for 100% of faculty and staff that supports deeper learning and practice related to sustainability.
- GreenBVSD helped support a decrease in water consumption beyond the goal of 5% Kgals.
- GreenBVSD continued to work toward the path of decreasing EUI from 64 to 56 by 2026 through the implementation of energy conservation and energy efficiency measures and use of live energy data.
- GreenBVSD continued to pursue zero waste and supported the relaunch of our Green Star Schools program across the District and future expansion.
- GreenBVSD has supported the build out of green school yards and spaces and development of internal processes to support that work.
- GreenBVSD staff were invited to speak as industry experts in the area of sustainability and K-12 and conferences such as the National Green Schools Conference.
- GreenBVSD identified how and where Education for Sustainability (EfS) topics will be integrated into common instructional units that enhance mastery of the standards and skills that are being assessed at each grade level and began to track professional learning by school leaders and teachers to implement best practices related to EfS.



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 2022-23 budget include: employee compensation, additional student-centric resources to address student needs in the areas of expanded educational opportunities, social-emotional support and curriculum materials. 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 13, 2022.

- Release of the Governor's Budget on November 1 which includes the proposed budget for K-12 public education for the ensuing fiscal year. Funding adjustments are made for state-wide Pre-K12 enrollment, inflation, and potential changes to the Budget Stabilization Factor. This becomes the starting point for efforts at the legislative level to increase funding for schools.
- Passing current fiscal year state supplemental budget adjustments to account for actual student counts and final certified mill levies for General Fund local funding.
- BVSD Open Enrollment and enrollment projections to begin setting detailed BVSD budgets.
- Convening and ending of the annual legislative session to advocate for additional funding, minimize unfunded mandates and influence legislation to improve public education.
- Clarifying the progress along the way with the Board of Education at the specified board meetings and worksessions identified for annual budget development.

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 budget related agenda topics
- Numerous meetings with district stakeholder groups and the District Leadership Team

These meetings provided opportunities for the district's stakeholders to hear relevant budget information as well as give feedback to the superintendent and Board of Education regarding the development of the budget.

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

Finally, Board of Education meetings held from January through June provide an opportunity for the general public to contribute direct input to the board regarding the budget, as agenda item IV at each meeting is set aside for public participation. Each speaker is allotted two minutes to discuss district topics of interest to the individual that are germane to district functions. The board takes public comments into consideration during the budget development process.

Budget Development Process (continued)

Preliminary Budget After reviewing the input from the board, enrollment projections and the most current revenue assumptions, the superintendent and his senior staff prepared a preliminary budget. The preliminary budget was presented to the board for discussion and review during a worksession in April.

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

- Curriculum materials
- Funding to increase career and technical education
- Inflationary increases for the school lunch program, utilities, maintenance materials and utilities

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

Budget Adoption After the presentation of the Proposed Budget in May, the Board of Education will be scheduled to adopt the budget in June. 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.

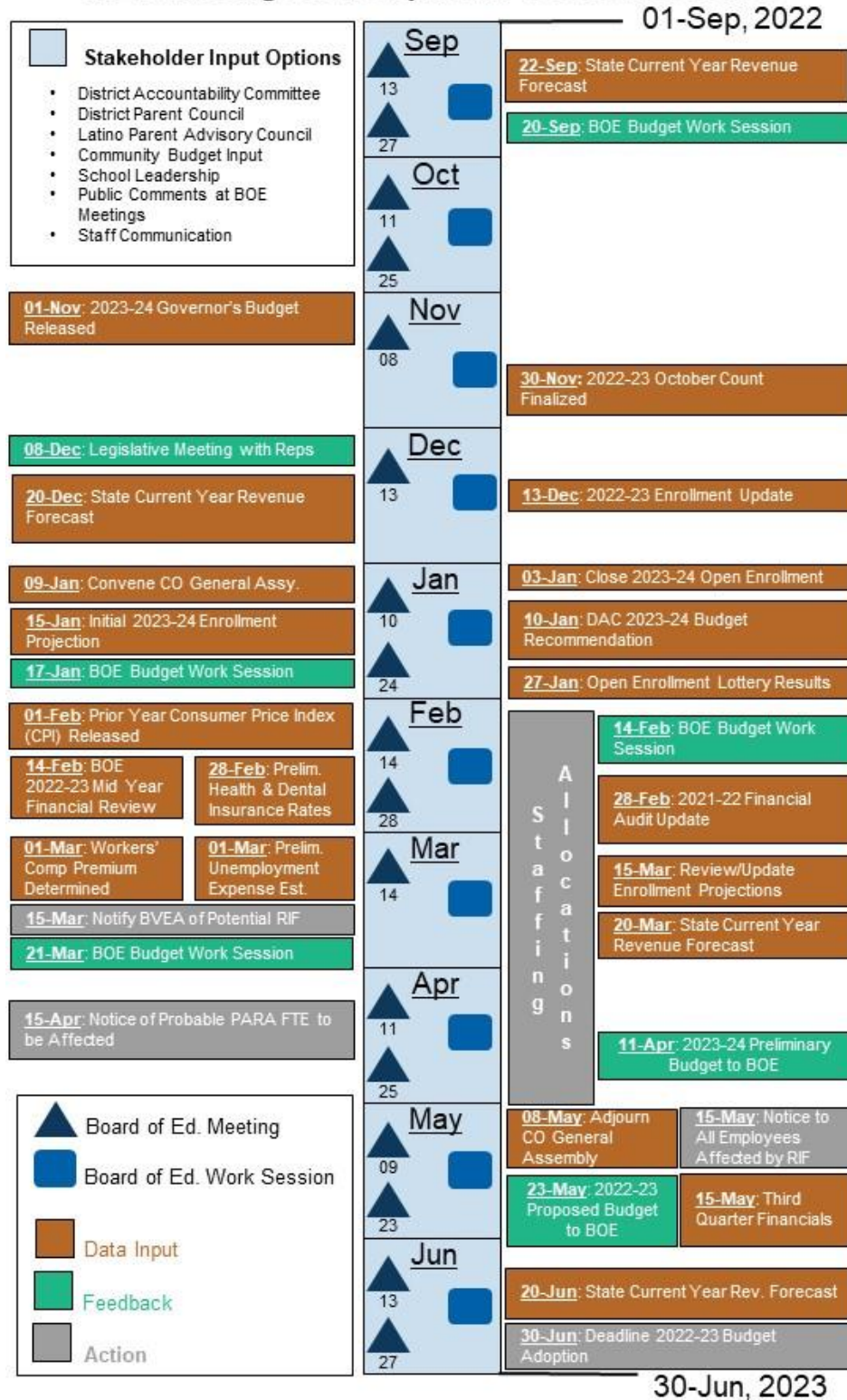
Budget Revision The final phase of budget development is the modification of the June adopted budget based on final prior year financial data and updated enrollment information gained during the first two months of school. The law provides the opportunity for a board of education to adjust revenues and expenditures through January 31 of the fiscal year.

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

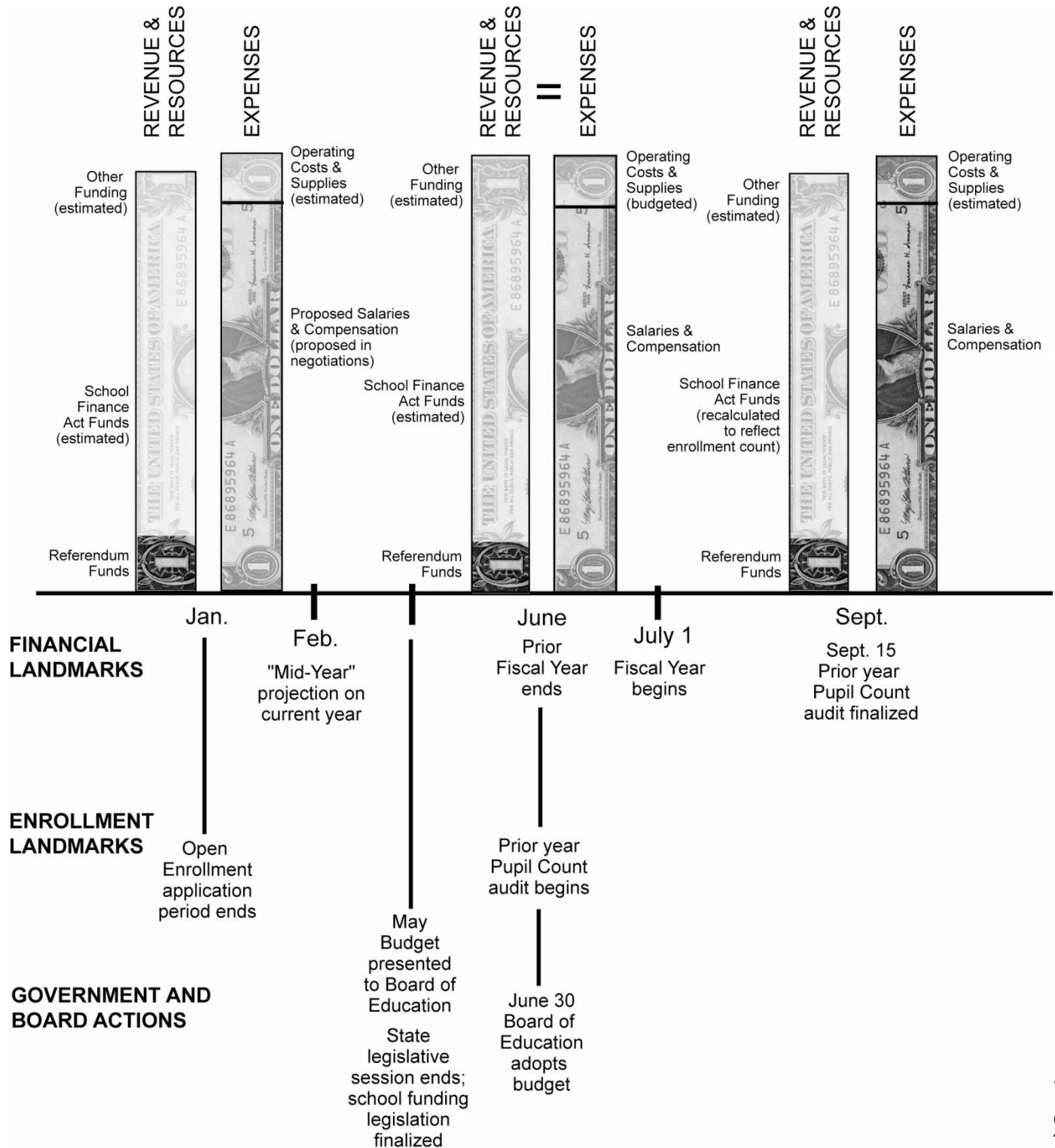
The following charts summarize the process, timelines, and decision points of the budget development process for both the adopted and revised budgets. From year to year, the timeline varies only slightly as statutory and contractual deadlines provide the milestones for the process. Similarly, information 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)

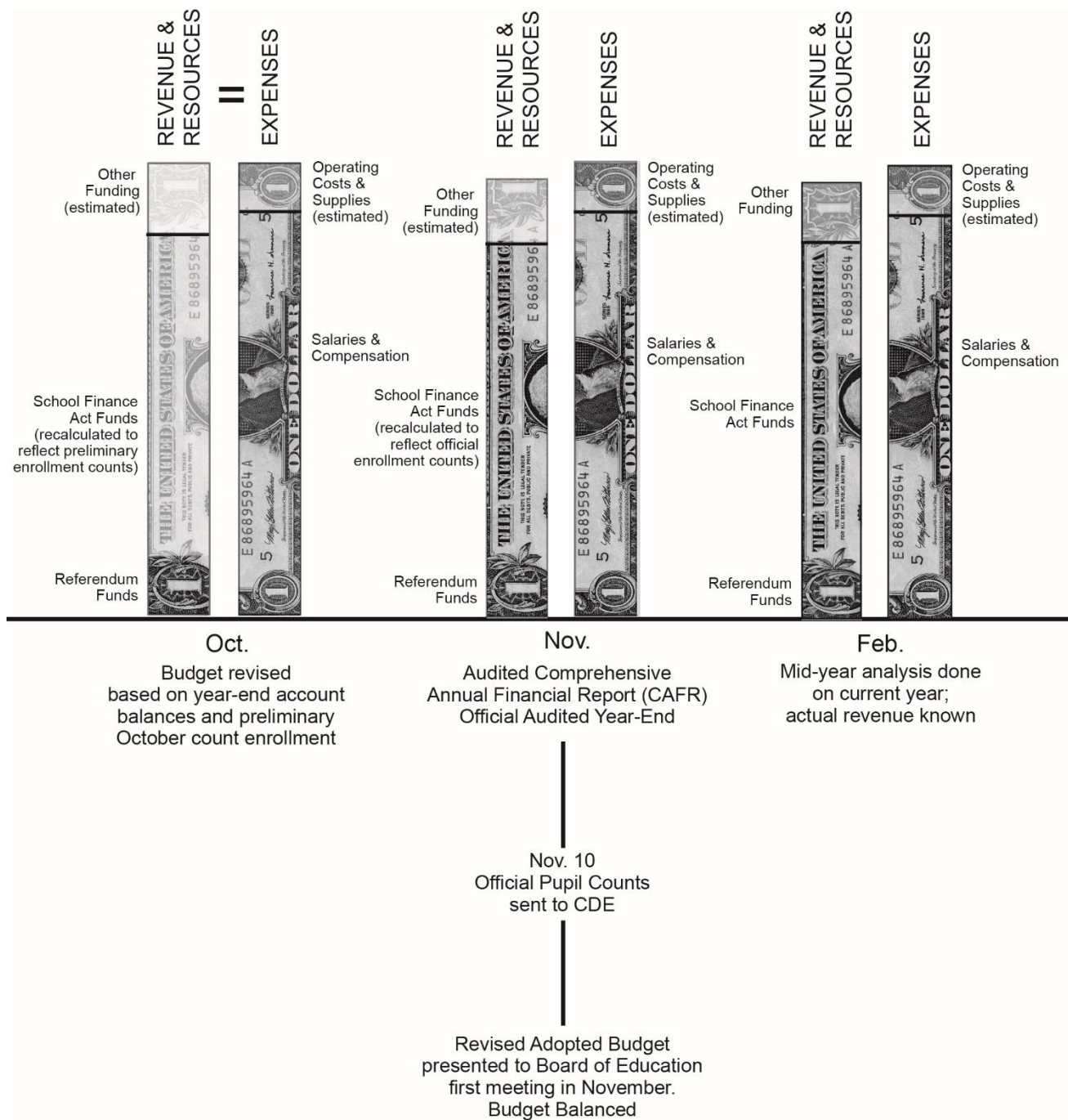
2023-24 Budget Development Process Milestones



Budget Development Timeline



Budget Development Timeline (continued)



Capital Projects Budget Development

2022 Bond

The Building Fund will be used to account for the district's 2022 Critical Needs Plan, which is funded by general obligation debt approved by voters in November 2022.

The 2022 Critical Needs Plan represents \$350M of the District's highest priorities needing to be addressed to extend the useful life of buildings and replacing a school, New Vista High, that has reached the end of its service life.

In addition to maintaining our aging buildings, the 2022 Critical Needs Plan also calls for investments in updating secondary schools to better provide opportunities for more students to gain valuable, hands-on experience, and earn college credit with career and technical education (CTE) programs. Our challenge is to prepare students for future success in careers that may not even exist today. It is imperative to create these opportunities for our graduates now to give them every advantage for success in the rapidly changing world of work.

In the coming years, additional capacity will be needed in the northeastern area of the district, which is still growing. Construction of an elementary school in Erie will accommodate new students and relieve overcrowding in other district schools.



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, 2023, 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 2023, district staff will request authorization from the board to borrow an amount similar to that of 2022-23 from this program for the second half of the 2023-24 fiscal year. All funds will be repaid to the State Treasury by June 30, 2024.

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 [Annual Comprehensive Financial Report](#) for the year ended June 30, 2023, 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

This 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.

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.

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.

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.

Fund Balance Requirements (continued)

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.

Type and Description of Funds

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

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

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

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

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

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

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

13 - 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.

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. The fund has continued to pay for technology devices but no longer tracks revenue or expenses based on the referenda that was passed in 2005. Beginning in FY23, technology expenses will be combined with the General and Capital Reserve Fund to follow CDE allowable expenses.

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.

Type and Description of Funds (continued)

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 - 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.

98 – 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.

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.

06 - 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.

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

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

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

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

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

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

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

41 - 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.

73 – 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 *FPP Handbook – Chart of Accounts*. These account code elements comprise the account string used for electronic data communications.

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

<u>Operating Funds</u>	31 = Bond Redemption Fund Definition of Account Code Structure (continued)
10 = General Operating Fund 11 = Charter School Fund 12 = Differentiated School Support Fund 13 = Community Schools Fund 15 = Technology Fund 16 = Athletics Fund 19 = Preschool Fund 18 = Risk Management Fund 98 = PERA On-Behalf Fund	<u>Capital Project Funds</u> 41 = 2014 Building Fund 43 = Capital Reserve Fund <u>Internal Service Funds</u> 66 = Health Insurance Fund 67 = Dental Insurance Fund
<u>Special Revenue Funds</u>	<u>Fiduciary Funds</u>
06 = Operations & Technology Fund 21 = Food Services Fund 22 = Grants Fund 23 = Student Activities Fund 25 = Transportation Fund	72 = Private Purpose Trust Fund 73 = Front Range BOCES Fund

Debt Service 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 and Boulder Universal
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

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

Sub Program - a dimension which enables the district to segregate financial data designated for internal purposes.

Definition of Account Code Structure (continued)

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.

X1XX = Salaries
X2XX = Benefits
X3XX = Purchased Professional and Technical Services
X4XX = Purchased Property Services
X5XX = Other Purchased Services
X6XX = Supplies
X7XX = Property & Equipment
X8XX = Other Objects
X9XX = Other Uses of Funds

Sub Account - 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

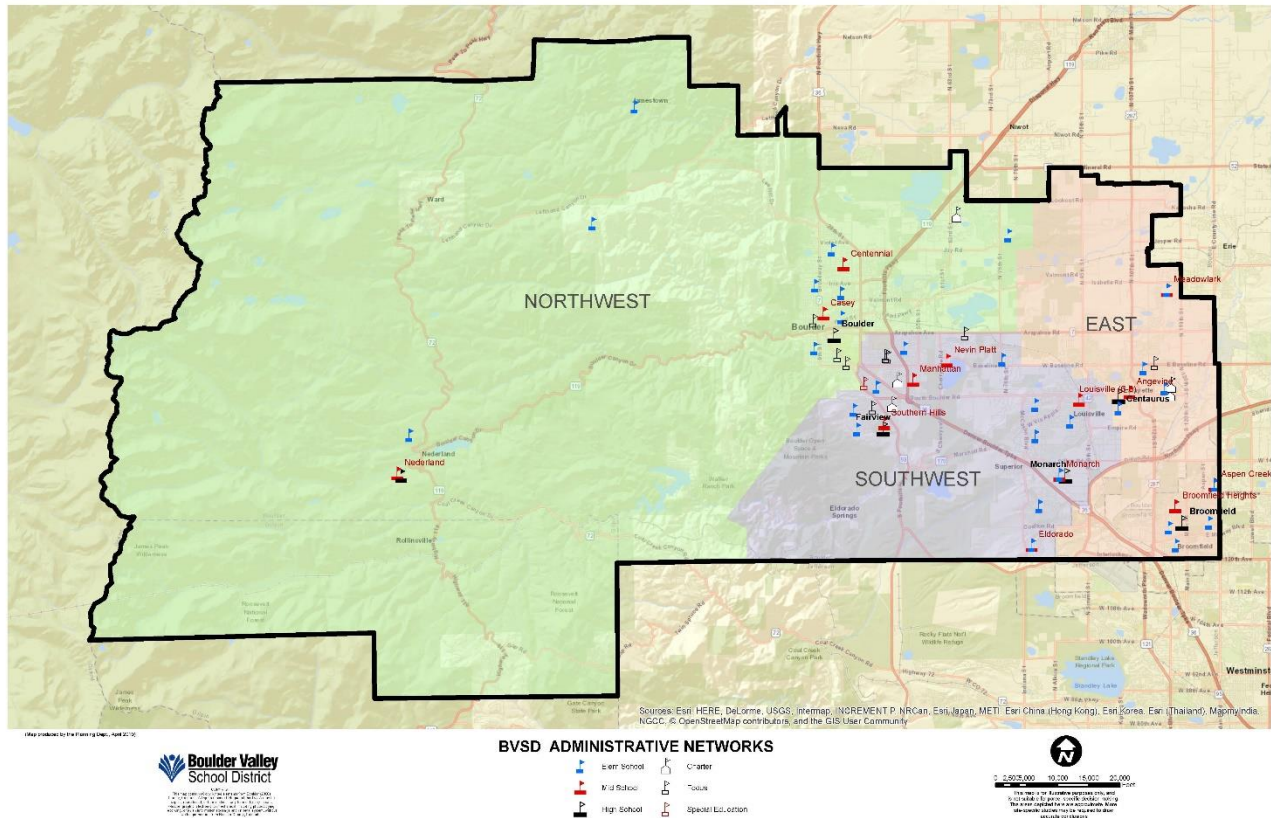
Designated Grant/Project - an award of financial assistance in the form of cash or a contribution or gift of other assets from another government to an eligible grantee to be used for a specified or designated purpose, activity or facility.

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

Facilities, Land/Buildings, Communities and Geographic Information

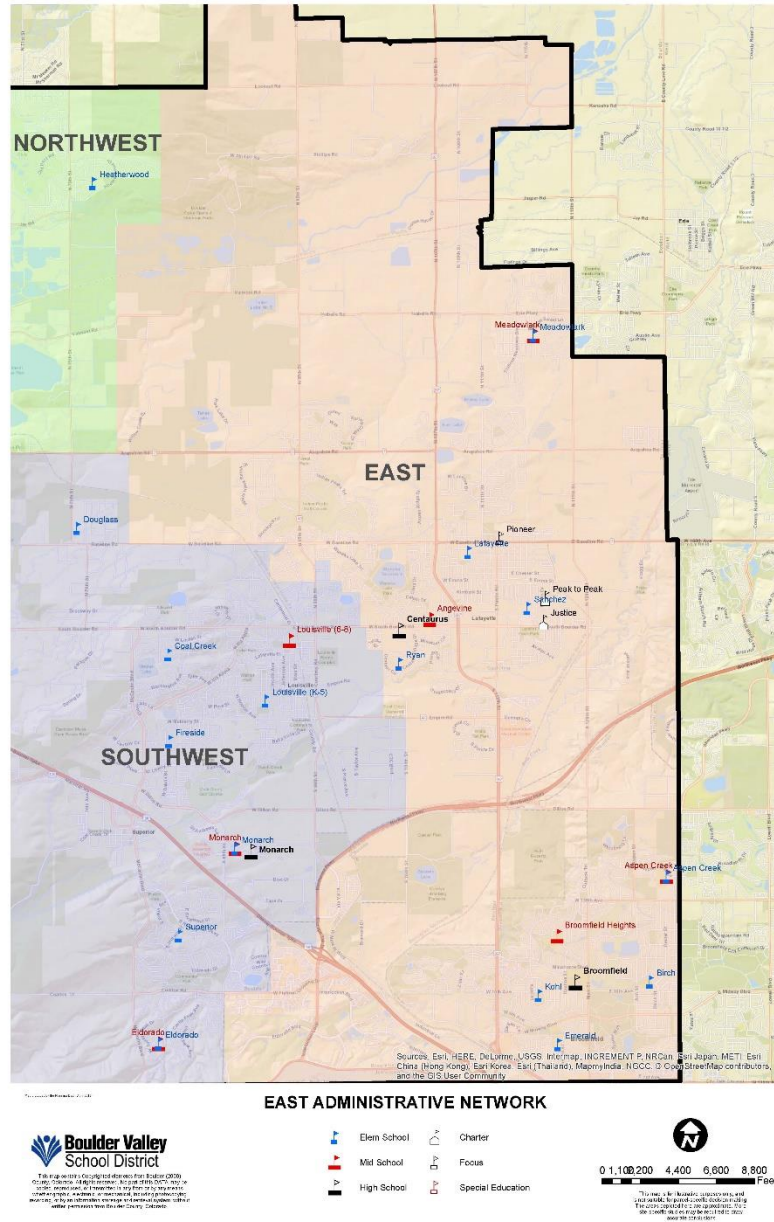
Communities

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



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

East Area Network

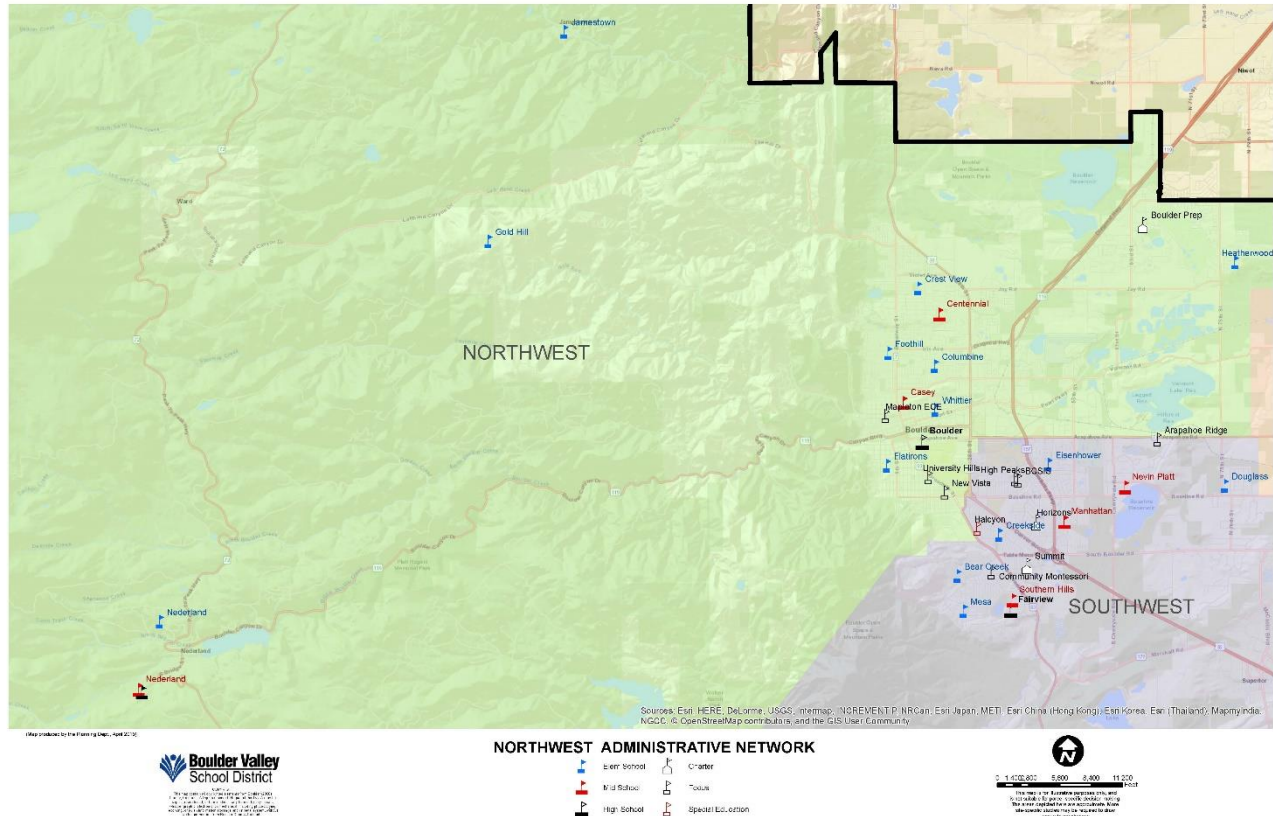


Kohl Elementary
 Emerald Elementary
 Birch Elementary
 Sanchez Elementary
 Lafayette Middle
 Ryan Elementary
 Pioneer Elementary
 Halcyon

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

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

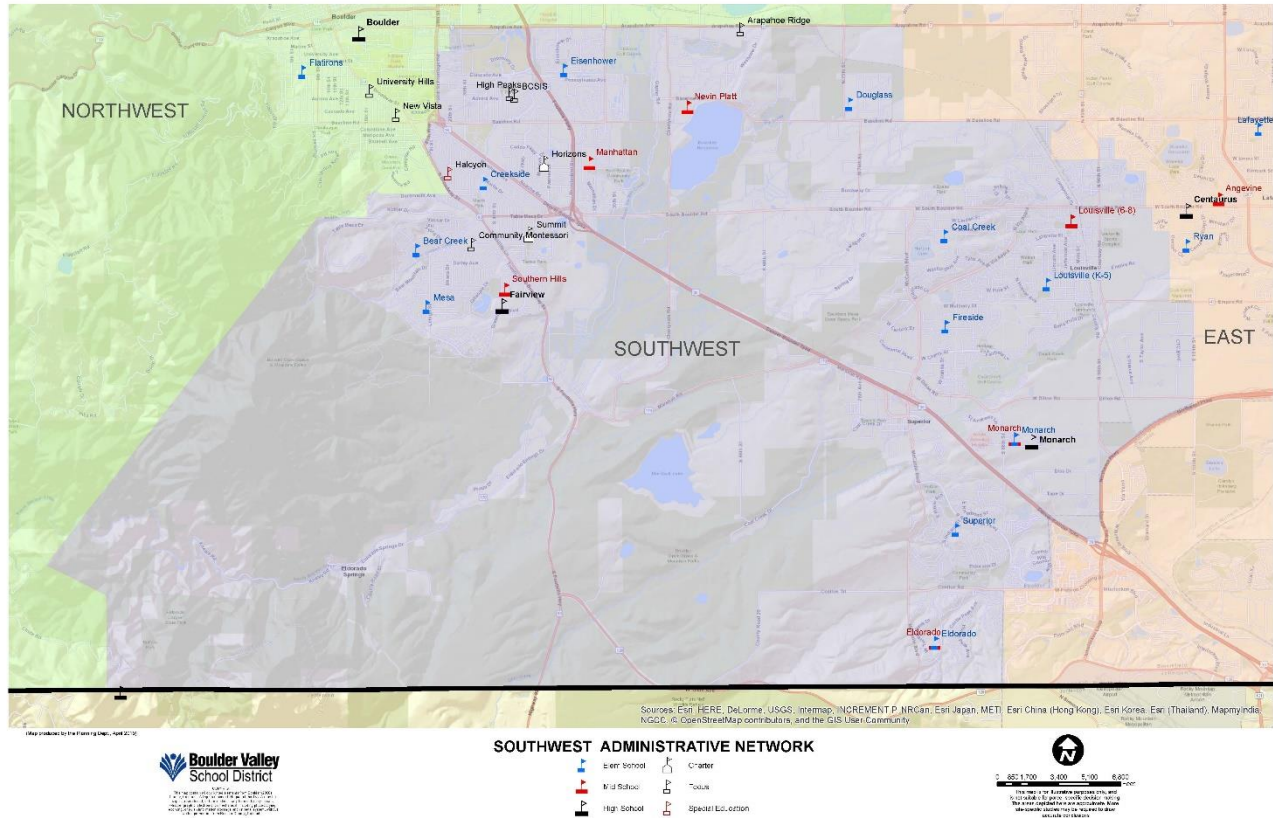
Northwest Area Network



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

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

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



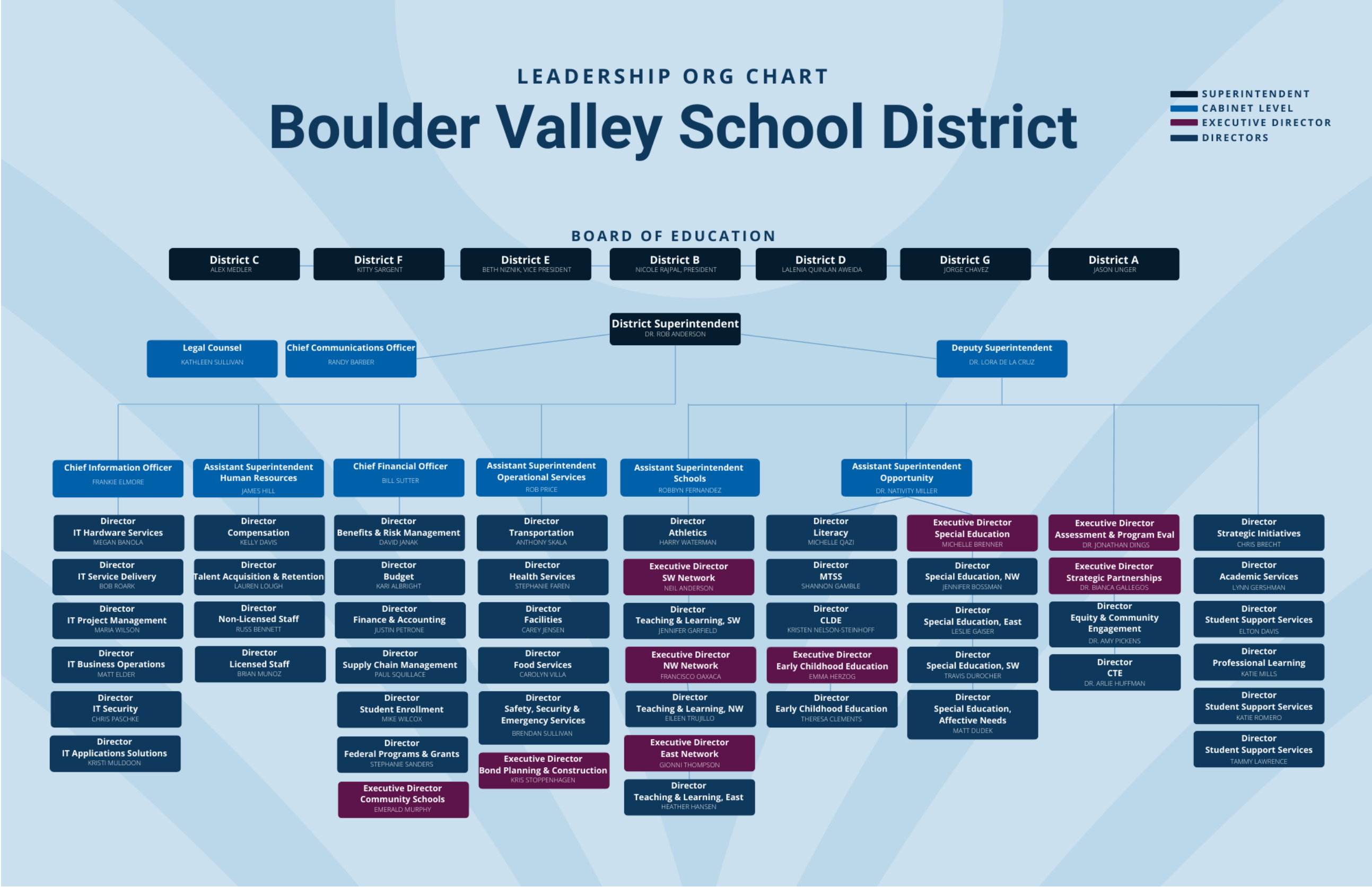
BOULDER VALLEY SCHOOL DISTRICT

OUR SCHOOL DISTRICT

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District Organization





BOULDER VALLEY SCHOOL DISTRICT

OUR SCHOOLS

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School Leadership

(Grouped by level and alphabetical order by school)

Elementary Schools (K-5)	Address	Phone Number	Principal	# of Students Enrolled
BCSIS (Boulder Community School of Integrated Studies)	3995 E. Aurora, Boulder, CO 80303	720-561-6500	Jennifer Barr (interim)	265
Bear Creek	2500 Table Mesa Dr., Boulder, CO 80305	720-561-3500	Tanner Dayhoff	298
Birch	1035 Birch, Broomfield CO 80020	720-561-8800	Tanya Santee	279
Coal Creek	801 W. Tamarisk St., Louisville, CO 80027	720-561-4500	Jeff Van Iwarden	305
Columbine	3130 Repplier Dr., Boulder, CO 80304	720-561-2500	Lisa Martinez	352
Community Montessori	805 Gillaspie Dr., Boulder, CO 80305	720-561-3700	Shannon Minch	227
Creskide	3740 Martin Dr., Boulder, CO 80303	720-561-3800	Francine Eufemia	333
Crest View	1897 Sumac Ave., Boulder, CO 80304	720-561-5461	Eric Hamilton	410
Douglass	840 75 th St., Boulder, CO 80303	720-561-5541	Jonathan Wolfer	286
Eisenhower	1220 Eisenhower Dr., Boulder, CO 80303	720-561-6700	Brady Stroup	311
Emerald	755 W. Elmhurst Pl., Broomfield, CO 80020	720-561-8500	Samara Williams	355
Fireside	845 W. Dahlia St., Louisville, CO 80027	720-561-7900	Christa Keppler	396
Flatirons	1150 7 th St., Boulder, CO 80302	720-561-4600	Jessica Seevers	164
Foothill	1001 Hawthorne Ave., Boulder, CO 80304	720-561-2600	Sennen Knauer	437
Gold Hill	890 Main St., Gold Hill, CO 80302	720-561-5940	Jessica Seevers	12
Heatherwood	7750 Concord Dr., Boulder, CO 80301	720-561-6900	Genna Jaramillo	226
High Peaks	3995 E. Aurora, Boulder, CO 80303	720-561-6500	Christopher Basten	245
Jamestown	111 Mesa St., Jamestown, CO 80455	720-561-6020	Jessica Seevers	18
Kohl	1000 W. 10 th Ave., Broomfield, CO 80020	720-561-8600	Geoff Sandfort	251
Lafayette	101 N. Bermont Ave., Lafayette, CO 80026	720-561-8900	Megan Weir	444
Louisville	400 Hutchinson St., Louisville, CO 80027	720-561-7200	Jeff Miller	422
Mesa	1575 Lehigh St., Boulder, CO 80303	720-561-3000	Josh Baldner	233
Nederland	#1 N. Sundown Trail, Nederland, CO 80466	720-561-4800	Caleb Melamed	165
Escuela Bilingüe Pioneer	101 Baseline Rd., Lafayette, CO 80026	720-561-7800	Anabel Rafoul	415
Ryan	1405 Centaur Village Dr., Lafayette, CO 80026	720-561-7000	Stephanie Jackman	426
Sanchez International	655 Sir Galahad Dr., Lafayette, CO 80026	720-561-7300	Joel Rivera	285
Superior	1800 S. Indiana St., Superior, CO 80027	720-561-4100	Jonathan Stein	429
University Hill	956 16 th St., Boulder, CO 80302	720-561-5416	Marina Orozco-Ngu	372
Whittier International	2008 Pine St., Boulder, CO 80302	720-561-5431	Lucas Ketzer	291
Total				8,652

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	Nick Vanderpol	735
Eldorado K-8	3351 S. Indiana St., Superior, CO 80027	720-561-4400	Barb Aswege	525
Meadowark	2300 Meadow Sweet Lane, Erie, CO 80516	720-561-5446	Brent Caldwell	684
Monarch K-8	263 Campus Dr., Louisville, CO 80027	720-561-4000	Robin Techmanski	685
Nederland Middle/Senior	597 County Rd 130, Nederland, CO 80466	720-561-4900	Gavan Goodrich	219
Boulder Universal	http://bou.bvsgd.org	720-561-5500	Eric Moroye	222
Total				3,070
Middle Schools (6-8)			Principal	
Angevine	1150 S. Boulder Rd., Lafayette, CO 80026	720-561-7100	Rhianna Burroughs	607
Broomfield Heights	1555 Daphne St., Broomfield, CO 80020	720-561-8400	Erin Hinkle	496
Casey	1301 High St., Boulder, CO 80304	720-561-2700	Bryant Shaw	390
Centennial	2205 Norwood Ave., Boulder, CO 80304	720-561-5441	Liz Tucker	619
Louisville	1341 Main St., Louisville, CO 80027	720-561-7400	Chris Meyer	608
Manhattan School of Arts & Academics	290 Manhattan Dr., Boulder, CO 80303	720-561-6300	Kristen Lewis	416
Platt	6096 Baseline Rd., Boulder, CO 80303	720-561-5536	Brooke Daerr	504
Southern Hills	1500 Knox Dr., Boulder, CO 80305	720-561-3400	John White	492
Total				4,132
High Schools (9-12)			Principal	
Arapahoe Campus	6600 E. Arapahoe Ave., Boulder, CO 80303	720-561-5220	Joan Bludorn	214
Boulder	1604 Arapahoe Ave., Boulder, CO 80302	720-561-2200	Alana Morales	1,978
Broomfield	#1 Eagle Way, Broomfield, CO 80020	720-561-8100	Ginger Ramsey	1,679
Centaurus	10300 S. Boulder Rd., Lafayette, CO 80026	720-561-7500	Dan Ryan	1,525
Fairview	1515 Greenbriar Blvd., Boulder, CO 80305	720-561-3100	Scarlet Chopin	1,830
Monarch	329 Campus Dr., Louisville, CO 80027	720-561-4200	Greg Doan	1,420
New Vista	700 20 th St., Boulder, CO 80302	720-561-8700	John McCluskey	313
Total				8,959
Charter Schools			Principal	
Boulder Preparatory High	5075 Chaparral Ct., Boulder, CO 80301	303-545-6186	Lili Adeli	102
Horizons K-8	4545 Sioux Dr., Boulder, CO 80303	720-561-3600	Jasmine Gravesblack	359
Justice High	805 Excalibur, Lafayette, CO 80026	720-328-4864	TJ Cole	103
Peak to Peak K-12	800 Merlin Dr., Lafayette, CO 80026	303-453-4600	Clara Quinlan	1,452
Summit Middle	4655 Hanover Ave., Boulder, CO 80503	720-561-3900	Adam Galvin	361
Total				2,377
Other (Contracted, PreSchool, Transitions, Halycon)				1,013
Total District Enrollment				28,203

Review [Colorado State Assessment](#) results for individual schools on the Colorado Department of Education's website.



Our Schools

Elementary Schools (K-5)

Bear Creek Elementary

<http://bce.bvsd.org>

119 BEAR CREEK ELEMENTARY				
	Staff	Total Budget \$3,305,604		
		non-SRA	SRA	
Regular Education:	20.595	\$ 2,093,248	\$	16,370
Special Education:	5.250	335,913		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	4,862		-
Culturally & Linguistically Diverse:	-	-		-
Gifted & Talented Education:	-	14,771		-
Student Services:	1.000	137,834		-
Instructional Staff Support:	-	-		3,535
Library Services:	(0.567)	69,465		-
School Administration:	2.937	319,378		-
Operations and Maintenance:	2.000	153,623		4,400
Health Room:	0.714	31,491		-
Utilities:	-	120,714		-
TOTALS:	31.929	\$ 3,281,299	\$	24,305

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	293	338	345	344	398
BVSD OE-Out	57	50	44	54	45
BVSD OE-In	51	39	37	42	42
Placements-Out	5		1	2	2
Placements-In	9	8	8	13	10
Out of District	7	4	2		

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity		2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian		0% 0	0% 0	0% 0	0% 0	0% 0
African American		1% 2	1% 2	1% 3	0% 1	1% 2
Caucasian		73% 218	72% 246	75% 261	75% 255	75% 299
Asian		6% 19	8% 27	7% 24	10% 33	6% 41
Hispanic		8% 25	7% 25	5% 18	4% 14	5% 21
Native Hawaiian		0% 0	0% 0	0% 0	0% 0	0% 0
Multi		11% 34	12% 42	12% 40	11% 38	9% 37
Gender		2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female		48% 144	49% 169	49% 170	50% 170	50% 201
Male		52% 154	51% 173	51% 176	50% 171	50% 199
Special Programs		2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL		4% 13	5% 16	4% 14	3% 10	4% 14
Free/Reduced Lunch		8% 24	4% 15	4% 15	2% 7	2% 9
SPED		13% 39	11% 39	10% 33	9% 32	9% 34
504		3% 8	3% 11	3% 11	2% 8	2% 8

Elementary Schools (K-5) (continued)

Boulder Community School of Integrated Studies (BCSIS)

<http://bcsis.bvsd.org>

161 INTEGRATED STUDIES-BCSIS			
	Staff	Total Budget \$2,714,749	
		non-SRA	SRA
Regular Education:	17.548	\$ 2,004,038	\$ 18,509
Special Education:	-	2,287	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	4,375	-
Culturally & Linguistically Diverse:	-	285	-
Gifted & Talented Education:	-	9,969	-
Student Services:	0.500	68,917	-
Instructional Staff Support:	-	-	2,901
Library Services:	0.500	69,465	-
School Administration:	3.000	347,214	3,537
Operations and Maintenance:	1.500	103,543	2,003
Health Room:	0.500	25,494	-
Utilities:	-	52,212	-
TOTALS:	23.548	\$ 2,687,799	\$ 26,950

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students					
BVSD OE-Out					
BVSD OE-In	253	271	273	281	304
Placements-Out					
Placements-In	1	2	3	1	
Out of District	11	10	9	3	3

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0
African American	0% 0	0% 0	0% 0	0% 1	1% 3
Caucasian	82% 217	79% 225	79% 227	82% 234	82% 253
Asian	1% 2	1% 3	1% 2	1% 3	1% 5
Hispanic	11% 29	11% 32	12% 33	10% 29	8% 25
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 1
Multi	6% 17	8% 24	8% 24	6% 18	7% 20

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	52% 138	50% 142	50% 143	51% 144	51% 157
Male	48% 126	50% 142	50% 143	49% 141	49% 150

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	2% 4	1% 2	0% 1	1% 4	1% 4
Free/Reduced Lunch	20% 52	21% 61	16% 45	15% 44	13% 40
SPED	15% 41	16% 45	12% 34	14% 41	15% 46
504	3% 8	4% 11	3% 8	4% 10	3% 10



Elementary Schools (K-5) (continued)

Birch Elementary

<http://bie.bvdsd.org>

120 BIRCH ELEMENTARY			
	Staff	Total Budget \$3,701,285	
		non-SRA	SRA
Regular Education:	18.871	\$ 2,190,689	\$ 25,064
Special Education:	4.375	538,690	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	4,862	-
Culturally & Linguistically Diverse:	1.000	131,972	-
Gifted & Talented Education:	-	7,342	-
Student Services:	1.000	137,834	-
Instructional Staff Support:	-	-	8,300
Library Services:	0.500	52,967	-
School Administration:	3.000	326,813	-
Operations and Maintenance:	2.000	153,189	3,226
Health Room:	0.700	35,691	-
Utilities:	-	84,646	-
TOTALS:	31.446	\$ 3,664,695	\$ 36,590

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	275	296	294	295	342
BVSD OE-Out	84	91	80	95	98
BVSD OE-In	39	36	30	28	31
Placements-Out	9	8	9	7	6
Placements-In	10	7	6	7	13
Out of District	51	64	61	66	65

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 1	0 % 1	0 % 1	0 % 1	0 % 0
African American	0% 1	0% 0	0% 1	1% 3	1% 2
Caucasian	65% 181	65% 202	64% 196	68% 199	67% 232
Asian	4% 10	2% 7	4% 11	4% 11	4% 18
Hispanic	27% 76	26% 81	25% 77	23% 68	24% 84
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	4% 10	6% 18	7% 21	4 % 11	3% 9

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	51% 141	53% 164	54% 167	53% 154	52% 180
Male	49% 138	47% 145	46% 140	47% 139	48% 165

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	9% 25	8 % 24	10% 30	10% 28	12% 41
Free/Reduced Lunch	36% 101	32% 100	28% 85	26% 77	25% 85
SPED	18% 51	15 % 46	15% 47	15% 43	17% 57
504	3% 8	3 % 9	3% 10	5% 16	3% 9

Elementary Schools (K-5) (continued)

Coal Creek Elementary

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

158 COAL CREEK ELEMENTARY			
	Staff	Total Budget \$3,449,759 non-SRA	SRA
Regular Education:	19.337	\$ 2,045,197	\$ 14,738
Special Education:	5.688	383,649	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	4,862	-
Culturally & Linguistically Diverse:	-	-	-
Gifted & Talented Education:	-	20,389	-
Student Services:	1.000	137,834	-
Instructional Staff Support:	-	-	8,742
Library Services:	0.500	69,465	-
School Administration:	4.125	468,873	3,000
Operations and Maintenance:	2.000	159,542	7,000
Health Room:	0.600	30,593	-
Utilities:	-	95,875	-
TOTALS:	33.250	\$ 3,416,279	\$ 33,480

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	344	366	419	391	441
BVSD OE-Out	78	81	84	93	91
BVSD OE-In	25	22	21	21	29
Placements-Out	7	7	7	7	6
Placements-In	17	19	17	16	11
Out of District	11	15	9	8	8

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	1% 2	1 % 2	0 % 0	0 % 0	0 % 1
African American	0% 0	0% 0	0% 0	0% 0	0% 1
Caucasian	75% 229	77% 255	78% 288	77% 257	79% 307
Asian	5% 14	4% 12	4% 14	4% 14	5% 13
Hispanic	10% 30	9% 30	10% 37	10% 33	10% 37
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	10% 30	9% 31	9% 32	9% 29	8% 30

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	50% 151	47% 154	47% 176	49% 163	50% 194
Male	50% 154	53% 176	53% 195	51% 170	50% 195

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	1% 3	1% 3	2% 9	1% 3	1% 3
Free/Reduced Lunch	13% 40	28% 91	13% 50	8% 28	8% 31
SPED	16% 49	15% 49	13% 47	13% 43	11% 44
504	3% 8	5 % 15	3% 11	2% 8	1% 3

Elementary Schools (K-5) (continued)

Columbine Elementary

<http://columbineelementary.org>

124 COLUMBINE ELEMENTARY			
	Staff	Total Budget \$4,739,020	
		non-SRA	SRA
Regular Education:	21.225	\$ 2,595,970	\$ 39,664
Special Education:	1.950	255,088	500
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	6,320	-
Culturally & Linguistically Diverse:	5.000	659,861	-
Gifted & Talented Education:	-	83,696	500
Student Services:	1.300	137,835	-
Instructional Staff Support:	-	-	5,750
Library Services:	0.959	69,465	-
School Administration:	4.250	491,444	9,426
Operations and Maintenance:	2.500	192,114	7,350
Health Room:	0.875	35,691	-
Utilities:	-	148,346	-
TOTALS:	38.059	\$ 4,675,830	\$ 63,190

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	514	513	507	549	617
BVSD OE-Out	216	203	196	226	220
BVSD OE-In	67	57	54	55	47
Placements-Out	26	27	25	18	9
Placements-In	9	19	22	12	18
Out of District	7	7	7	8	3

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 1	0 % 0	0% 0	0 % 0	0 % 0
African American	2% 7	2% 7	1% 3	1% 2	1% 3
Caucasian	30% 106	34% 122	38% 132	36% 135	40% 178
Asian	4% 13	4% 14	2% 9	3% 11	4% 9
Hispanic	60% 211	57% 206	55% 199	57% 215	53% 237
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	4% 14	3% 10	5% 19	4% 16	5% 23

Gender

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	49% 173	50% 179	50% 182	48% 183	50% 223
Male	51% 178	50% 180	50% 180	52% 196	50% 227

Special Programs

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	47% 165	47% 167	46% 165	48% 182	45% 201
Free/Reduced Lunch	66% 231	64% 231	60% 218	57% 216	55% 248
SPED	16% 57	15% 55	15% 56	16% 59	15% 67
504	1% 5	2 % 7	1% 3	2% 8	2% 8

Elementary Schools (K-5) (continued)

Community Montessori

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

193 COMMUNITY MONTESSORI			
	Staff	Total Budget \$3,039,128	
		non-SRA	SRA
Regular Education:	22.984	\$ 2,009,384	\$ 13,676
Special Education:	1.000	124,898	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	3,890	-
Culturally & Linguistically Diverse:	0.500	66,558	-
Gifted & Talented Education:	-	7,022	-
Student Services:	1.000	102,061	-
Instructional Staff Support:	-	-	4,590
Library Services:	0.500	69,465	-
School Administration:	3.000	351,510	1,335
Operations and Maintenance:	2.000	143,146	2,254
Health Room:	0.750	38,240	-
Utilities:	-	101,099	-
TOTALS:	31.734	\$ 3,017,273	\$ 21,855

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students					
BVSD OE-Out					
BVSD OE-In	192	188	182	189	228
Placements-Out					
Placements-In	2	2	2	2	
Out of District	33	31	25	17	24

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 0	0 % 0	0 % 0	0 % 0	0 % 1
African American	1% 2	1% 3	1% 2	1% 2	2% 4
Caucasian	73% 166	74% 165	71% 149	70% 146	67% 169
Asian	4% 10	3% 6	3% 7	4% 8	4% 13
Hispanic	14% 31	16% 36	18% 38	18% 37	17% 42
Native Hawaiian	0% 1	0% 1	0% 1	0 % 0	0% 0
Multi	7% 17	6% 13	7% 14	7% 15	9% 23

Gender

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	48% 109	47% 105	49% 103	47% 97	49% 123
Male	52% 117	53% 119	51% 108	53% 111	51% 129

Special Programs

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	7% 15	8% 18	10% 21	12% 25	15% 38
Free/Reduced Lunch	25% 57	21% 46	19% 40	22% 45	21% 53
SPED	19% 42	15% 33	10% 21	15% 32	17% 43
504	1% 3	2 % 5	3% 6	3% 7	2% 4



Elementary Schools (K-5) (continued)

Creekside Elementary

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

164 CREEKSIDE ELEMENTARY				
	Staff	Total Budget \$4,115,479		
		non-SRA	SRA	
Regular Education:	22.779	\$ 2,626,676	\$	18,110
Special Education:	5.500	446,712		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	5,348		-
Culturally & Linguistically Diverse:	1.000	132,257		-
Gifted & Talented Education:	-	11,419		150
Student Services:	1.000	137,834		500
Instructional Staff Support:	-	-		3,500
Library Services:	0.500	69,465		300
School Administration:	3.125	347,724		10,950
Operations and Maintenance:	2.000	159,542		5,000
Health Room:	0.600	30,593		-
Utilities:	-	109,399		-
TOTALS:	36.504	\$ 4,076,969	\$	38,510

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	503	496	487	489	527
BVSD OE-Out	221	208	227	242	249
BVSD OE-In	48	31	29	41	49
Placements-Out	10	8	5	6	5
Placements-In	12	17	14	11	8
Out of District	4	2	5	3	7

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	1% 2	1 % 2	0% 1	1 % 2	1 % 3
African American	2% 6	1% 5	1% 3	1% 2	1% 2
Caucasian	69% 230	70% 236	67% 201	66% 197	68% 228
Asian	7% 24	6% 21	8% 24	7% 21	7% 21
Hispanic	14% 46	15% 51	15% 45	16% 47	16% 55
Native Hawaiian	0% 0	0% 0	0% 0	1 % 2	0% 1
Multi	8% 25	7% 22	9% 27	9 % 28	8% 26

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	50% 166	47% 157	45% 135	46% 139	49% 164
Male	50% 167	53% 180	55% 166	54% 160	51% 172

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	11% 38	12% 39	12% 35	14% 41	17% 57
Free/Reduced Lunch	26% 87	26% 89	25% 74	23% 68	26% 87
SPED	14% 46	13 % 45	12% 36	14% 41	14% 46
504	1% 4	1 % 5	1% 2	1% 4	2% 6

Elementary Schools (K-5) (continued)

Crest View Elementary

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

127 CREST VIEW ELEMENTARY			
	Staff	Total Budget \$4,691,762 non-SRA	SRA
Regular Education:	23.232	\$ 2,834,116	\$ 41,055
Special Education:	4.751	403,720	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	6,807	-
Culturally & Linguistically Diverse:	2.250	297,223	-
Gifted & Talented Education:	-	13,457	-
Student Services:	1.000	137,835	-
Instructional Staff Support:	-	-	2,632
Library Services:	1.000	138,929	-
School Administration:	3.500	437,707	-
Operations and Maintenance:	2.750	215,542	1,828
Health Room:	0.500	25,494	-
Utilities:	-	135,417	-
TOTALS:	38.983	\$ 4,646,247	\$ 45,515

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	680	723	733	757	839
BVSD OE-Out	313	325	319	351	343
BVSD OE-In	43	34	36	40	41
Placements-Out	12	19	19	17	17
Placements-In	7	8	8	8	8
Out of District	10	13	6	4	10

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 0	0 % 2	0% 0	0 % 0	0 % 0
African American	3% 12	2% 8	2% 7	2% 8	1% 7
Caucasian	60% 247	62% 270	63% 282	62% 278	66% 354
Asian	5% 21	5% 20	5% 22	6% 28	5% 25
Hispanic	25% 102	25% 109	24% 107	23% 104	21% 115
Native Hawaiian	0% 2	0% 2	0% 1	0 % 0	0% 0
Multi	6% 26	5% 23	6% 28	6% 27	7% 35

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	46% 190	43% 187	43% 190	43% 193	45% 240
Male	53% 219	57% 247	57% 257	57% 252	55% 296

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	20% 82	18% 79	19% 83	19% 86	18% 95
Free/Reduced Lunch	30% 123	32% 140	28% 124	26% 115	24% 127
SPED	13% 52	12% 52	14% 62	15% 65	13% 69
504	3% 13	2 % 8	1% 5	1% 5	2% 10



Elementary Schools (K-5) (continued)

Douglass Elementary

<http://doe.bvsd.org>

130 DOUGLASS ELEMENTARY				
	Staff	Total Budget \$3,350,138		
		non-SRA	SRA	
Regular Education:	18.145	\$ 2,123,738	\$	24,095
Special Education:	3.850	347,703		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	4,375		-
Culturally & Linguistically Diverse:	-	-		-
Gifted & Talented Education:	-	7,342		-
Student Services:	0.500	68,917		-
Instructional Staff Support:	-	-		-
Library Services:	0.500	69,465		-
School Administration:	3.000	355,041		-
Operations and Maintenance:	2.500	195,510		2,095
Health Room:	0.600	30,593		-
Utilities:	-	121,264		-
TOTALS:	29.095	\$ 3,323,948	\$	26,190

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	279	303	314	299	365
BVSD OE-Out	83	82	89	86	77
BVSD OE-In	88	79	65	83	84
Placements-Out	10	9	11	9	9
Placements-In	12	9	9	7	12
Out of District	3		3	4	7

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 1	0 % 1	1% 2	1 % 2	1 % 3
African American	1% 4	1% 2	1% 2	1% 4	1% 3
Caucasian	82% 235	83% 246	84% 244	81% 242	84% 319
Asian	3% 8	2% 5	2% 5	2% 5	3% 8
Hispanic	7% 19	7% 22	8% 23	9% 26	6% 22
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	7% 19	7% 22	5% 14	6% 18	7% 26

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	42% 121	45% 133	46% 134	42% 125	45% 170
Male	58% 165	55% 165	54% 156	58% 172	55% 211

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	2% 5	1% 4	2% 5	1% 3	1% 5
Free/Reduced Lunch	10% 28	10% 31	5% 14	5% 15	4% 17
SPED	17% 50	17% 50	13% 39	13% 39	13% 51
504	4% 11	4 % 12	3% 9	4% 12	4% 17

Elementary Schools (K-5) (continued)

Eisenhower Elementary

<http://eie.bvsvd.org>

132 EISENHOWER ELEMENTARY				
	Staff	Total Budget \$3,710,544		
		non-SRA	SRA	
Regular Education:	21.030	\$ 2,225,467	\$	19,030
Special Education:	6.888	412,671		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	4,375		-
Culturally & Linguistically Diverse:	1.000	131,972		-
Gifted & Talented Education:	-	14,048		-
Student Services:	0.524	137,834		-
Instructional Staff Support:	-	-		4,000
Library Services:	0.500	57,420		-
School Administration:	3.125	361,161		790
Operations and Maintenance:	2.500	177,805		3,450
Health Room:	0.600	30,593		-
Utilities:	-	129,928		-
TOTALS:	36.167	\$ 3,683,274	\$	27,270

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	393	390	419	413	481
BVSD OE-Out	140	142	141	142	154
BVSD OE-In	55	46	58	46	57
Placements-Out	12	10	8	6	3
Placements-In	15	15	24	22	17
Out of District	3	4	8	13	8

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 0	0 % 0	0 % 0	0 % 0	0 % 0
African American	1% 4	1% 4	1% 3	1% 5	1% 5
Caucasian	75% 233	72% 218	72% 255	72% 242	73% 293
Asian	4% 12	4% 13	3% 12	4% 15	4% 21
Hispanic	9% 28	10% 31	13% 45	12% 41	13% 54
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	11% 34	12% 37	11% 38	10% 33	7% 29

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	51% 158	51% 156	48% 170	49% 163	48% 193
Male	49% 152	49% 147	52% 183	51% 173	52% 209

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	9% 28	10% 30	12% 41	11% 37	14% 57
Free/Reduced Lunch	19% 58	15% 44	16% 58	17% 56	16% 63
SPED	19% 58	13% 38	13% 45	11% 37	13% 51
504	3% 9	3 % 9	3% 9	3% 10	4% 15



Elementary Schools (K-5) (continued)

Emerald Elementary

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

134 EMERALD ELEMENTARY				
	Staff	Total Budget \$4,283,006		
		non-SRA	SRA	
Regular Education:	23.363	\$ 2,709,424	\$	40,832
Special Education:	2.825	233,208		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	6,320		-
Culturally & Linguistically Diverse:	2.000	263,945		-
Gifted & Talented Education:	-	3,806		202
Student Services:	1.366	162,096		-
Instructional Staff Support:	-	-		5,261
Library Services:	1.000	138,929		-
School Administration:	2.750	398,300		-
Operations and Maintenance:	2.500	182,763		6,020
Health Room:	0.700	35,691		-
Utilities:	-	96,209		-
TOTALS:	36.504	\$ 4,230,691	\$	52,315

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	320	338	308	329	372
BVSD OE-Out	60	64	58	80	85
BVSD OE-In	45	42	38	37	32
Placements-Out	10	8	11	13	11
Placements-In	12	17	15	25	22
Out of District	55	49	52	46	51

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	2% 6	1 % 5	1% 5	1 % 4	1 % 5
African American	3% 11	5% 19	4% 14	4% 13	5% 17
Caucasian	48% 170	49% 180	47% 161	46% 155	48% 181
Asian	8% 27	5% 20	6% 20	7% 22	8% 20
Hispanic	34% 121	33% 120	37% 125	41% 137	36% 134
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	6% 21	6% 23	4% 14	2 % 7	5% 17

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	49% 173	49% 181	51% 173	50% 168	50% 187
Male	51% 183	51% 186	49% 166	50% 170	50% 187

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	20% 72	19% 71	19% 66	21% 71	22% 81
Free/Reduced Lunch	48% 172	44% 160	39% 132	47% 159	46% 173
SPED	15% 53	12% 43	13% 43	18% 60	18% 69
504	4% 13	4 % 14	2% 8	2% 6	2% 6

Elementary Schools (K-5) (continued)

Fireside Elementary

<http://fie.bvdsd.org>

156 FIRESIDE ELEMENTARY			
	Staff	Total Budget \$4,368,289 non-SRA	SRA
Regular Education:	22.527	\$ 2,555,596	\$ 31,343
Special Education:	7.375	527,545	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	5,834	-
Culturally & Linguistically Diverse:	1.000	131,972	-
Gifted & Talented Education:	-	11,419	-
Student Services:	1.000	137,835	-
Instructional Staff Support:	-	-	8,952
Library Services:	1.000	138,929	700
School Administration:	4.125	472,587	1,000
Operations and Maintenance:	2.500	180,342	3,300
Health Room:	0.600	30,593	-
Utilities:	-	130,342	-
TOTALS:	40.127	\$ 4,322,994	\$ 45,295

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	312	318	362	343	396
BVSD OE-Out	41	33	48	52	54
BVSD OE-In	105	85	81	70	82
Placements-Out	5	5	4	4	2
Placements-In	15	9	13	12	10
Out of District	10	8	11	7	8

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0
African American	0% 1	0% 1	0% 0	0% 0	0% 2
Caucasian	75% 296	78% 292	79% 326	80% 301	80% 349
Asian	3% 12	5% 18	3% 14	4% 16	3% 18
Hispanic	10% 40	9% 33	8% 32	8% 29	9% 39
Native Hawaiian	0% 1	0% 1	0% 1	0% 0	0% 1
Multi	12% 46	10% 39	10% 41	8% 30	6% 28

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	52% 206	52% 198	52% 215	51% 190	49% 216
Male	48% 190	48% 186	48% 199	49% 186	51% 221

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	10% 40	9% 35	7% 31	8% 30	9% 39
Free/Reduced Lunch	17% 66	34% 131	11% 45	11% 41	9% 39
SPED	14% 55	13% 48	12% 50	10% 38	10% 42
504	4% 14	2% 6	2% 7	3% 13	3% 12



Elementary Schools (K-5) (continued)

Flatirons Elementary

<http://fle.bvsvd.org>

136 FLATIRONS ELEMENTARY			
	Staff	Total Budget \$2,259,021	
		non-SRA	SRA
Regular Education:	10.414	\$ 1,262,773	\$ 13,563
Special Education:	5.510	222,761	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	2,917	-
Culturally & Linguistically Diverse:	-	-	-
Gifted & Talented Education:	-	7,022	-
Student Services:	0.500	68,917	-
Instructional Staff Support:	-	-	515
Library Services:	0.500	69,465	-
School Administration:	2.900	355,292	335
Operations and Maintenance:	2.000	150,447	842
Health Room:	0.500	25,494	-
Utilities:	-	78,678	-
TOTALS:	22.324	\$ 2,243,766	\$ 15,255

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	203	201	199	201	226
BVSD OE-Out	68	66	66	83	77
BVSD OE-In	31	48	52	52	58
Placements-Out	10	8	7	2	1
Placements-In	7	4	3	2	2
Out of District	3	3	3	3	4

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 0	0 % 0	0 % 0	0 % 0	0 % 0
African American	1% 1	1% 1	1% 2	1% 2	1% 2
Caucasian	80% 132	84% 152	87% 158	87% 150	91% 192
Asian	1% 2	2% 4	1% 2	2% 3	1% 4
Hispanic	10% 16	6% 10	4% 7	3% 5	2% 4
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	8% 13	8% 14	7% 13	7 % 12	4 % 9

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	47% 77	48% 87	46% 84	42% 72	41% 87
Male	53% 87	52% 94	54% 98	58% 100	59% 124

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	0% 0	1% 2	1% 1	1% 1	0% 0
Free/Reduced Lunch	15% 24	15% 27	10% 18	7% 12	9% 19
SPED	13% 22	14% 26	15% 28	16% 27	15% 31
504	4% 6	2 % 4	1% 1	3% 5	4% 8

Elementary Schools (K-5) (continued)

Foothill Elementary

<http://foe.bvsvd.org>

138 FOOTHILL ELEMENTARY			
	Staff	Total Budget \$4,740,835	
		non-SRA	SRA
Regular Education:	24.391	\$ 2,960,458	\$ 26,140
Special Education:	8.639	598,516	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	6,320	-
Culturally & Linguistically Diverse:	1.000	131,686	-
Gifted & Talented Education:	-	16,404	-
Student Services:	1.000	137,835	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	138,929	-
School Administration:	3.125	333,511	1,500
Operations and Maintenance:	3.000	226,938	6,000
Health Room:	0.500	25,494	-
Utilities:	-	131,104	-
TOTALS:	42.655	\$ 4,707,195	\$ 33,640

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	442	476	487	482	549
BVSD OE-Out	81	92	106	105	132
BVSD OE-In	69	43	36	23	36
Placements-Out	7	3	4	3	7
Placements-In	20	21	18	14	13
Out of District	3	1	1	1	1

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 2	1% 3	1% 5	1% 6	1% 4
African American	0% 2	1% 4	1% 5	0% 1	0% 1
Caucasian	78% 342	79% 345	78% 340	80% 336	84% 382
Asian	2% 10	2% 8	2% 10	2% 7	2% 3
Hispanic	10% 43	10% 45	11% 47	9% 38	9% 40
Native Hawaiian	0% 1	0% 0	0% 0	0% 0	0% 0
Multi	8% 37	7% 32	6% 27	8% 33	6% 26

Gender

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	49% 216	52% 228	50% 217	51% 215	52% 237
Male	51% 221	48% 209	50% 217	49% 206	48% 219

Special Programs

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	4% 19	5% 21	7% 32	6% 26	6% 27
Free/Reduced Lunch	12% 54	9% 39	8% 35	8% 32	9% 39
SPED	16% 68	15% 66	15% 63	15% 65	14% 64
504	3% 13	2% 10	2% 9	3% 12	2% 11



Elementary Schools (K-5) (continued)

Gold Hill Elementary

<http://ghe.bvsd.org>

141 GOLD HILL ELEMENTARY				
	Staff	Total Budget \$523,683		
		non-SRA	SRA	
Regular Education:	2.223	\$ 382,680	\$	2,752
Special Education:	0.400	36,066		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	1,945		-
Culturally & Linguistically Diverse:	-	-		-
Gifted & Talented Education:	-	-		-
Student Services:	-	-		-
Instructional Staff Support:	-	-		122
Library Services:	-	-		54
School Administration:	0.860	64,963		-
Operations and Maintenance:	0.250	18,271		1,072
Health Room:	-	-		-
Utilities:	-	15,758		-
TOTALS:	3.733	\$ 519,683	\$	4,000

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	9	9	9	6	4
BVSD OE-Out	1	1			
BVSD OE-In	4	6	7	18	17
Placements-Out					
Placements-In					
Out of District					

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0
African American	0% 0	0% 0	0% 0	0% 0	0% 0
Caucasian	67% 8	80% 12	82% 14	88% 22	86% 18
Asian	8% 1	0% 0	0% 0	0% 0	8% 0
Hispanic	17% 2	13% 2	12% 2	8% 2	0% 0
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	8% 1	7% 1	6% 1	4% 1	14% 3

Gender

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	33% 4	33% 5	29% 5	28% 7	24% 5
Male	67% 8	67% 10	71% 12	72% 18	76% 16

Special Programs

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	0% 0	0% 0	0% 0	0% 0	0% 0
Free/Reduced Lunch	8% 1	20% 3	24% 4	20% 5	5% 1
SPED	33% 4	20% 3	0% 0	4% 1	10% 2
504	0% 0	7% 1	0% 0	0% 0	0% 0

Elementary Schools (K-5) (continued)

Heatherwood Elementary

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

144 HEATHERWOOD ELEMENTARY				
	Staff	Total Budget \$3,084,106		
		non-SRA	SRA	
Regular Education:	15.662	\$ 1,884,303	\$ 16,816	
Special Education:	6.000	392,170	-	
Career and Technical Education:	-	-	-	
Extra Curricular Education:	-	3,403	-	
Culturally & Linguistically Diverse:	-	-	-	
Gifted & Talented Education:	-	4,078	-	
Student Services:	0.500	68,917	-	
Instructional Staff Support:	-	-	2,800	
Library Services:	0.500	69,465	-	
School Administration:	3.000	331,033	-	
Operations and Maintenance:	2.000	157,646	2,539	
Health Room:	0.600	30,593	-	
Utilities:	-	120,343	-	
TOTALS:	28.262	\$ 3,061,951	\$ 22,155	

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	289	304	303	296	311
BVSD OE-Out	91	94	93	99	71
BVSD OE-In	14	11	11	10	15
Placements-Out	6	5	3	2	1
Placements-In	7	6	6	9	11
Out of District	14	12	12	11	5

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 0	0 % 0	0% 0	0 % 0	0 % 0
African American	1% 3	2% 5	1% 3	1% 3	2% 5
Caucasian	82% 186	82% 191	82% 192	81% 182	82% 219
Asian	4% 8	3% 7	4% 10	4% 10	4% 8
Hispanic	6% 14	8% 18	7% 16	8% 18	9% 23
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	7% 15	5% 12	6% 14	5% 11	5% 13

Gender

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	47% 107	52% 120	50% 117	44% 99	45% 121
Male	53% 119	48% 113	50% 118	56% 125	55% 147

Special Programs

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	1% 2	0% 1	1% 2	0% 1	0% 1
Free/Reduced Lunch	13% 30	16% 37	17% 39	14% 32	9% 23
SPED	20% 45	19% 44	20% 46	22% 50	17% 45
504	3% 7	2 % 5	1% 3	1% 2	3% 7



Elementary Schools (K-5) (continued)

High Peaks Elementary

<http://hpe.bvdsd.org>

192 HIGH PEAKS ELEMENTARY			
	Staff	Total Budget \$2,766,686	
		non-SRA	SRA
Regular Education:	16.527	\$ 1,960,001	\$ 14,446
Special Education:	-	1,144	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	3,890	-
Culturally & Linguistically Diverse:	1.000	131,686	-
Gifted & Talented Education:	-	15,813	-
Student Services:	0.500	68,917	-
Instructional Staff Support:	-	-	2,885
Library Services:	0.500	69,465	-
School Administration:	2.750	323,951	1,965
Operations and Maintenance:	1.000	87,611	2,139
Health Room:	0.500	25,494	-
Utilities:	-	57,279	-
TOTALS:	22.777	\$ 2,745,251	\$ 21,435

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students					
BVSD OE-Out					
BVSD OE-In	228	246	240	259	286
Placements-Out					
Placements-In	2	3	3	1	
Out of District	16	17	16	13	10

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 0	0 % 0	0 % 0	0 % 0	0 % 0
African American	1% 2	1% 3	2% 4	1% 4	2% 6
Caucasian	48% 117	52% 139	55% 143	57% 155	61% 181
Asian	27% 65	25% 65	25% 64	24% 66	27% 62
Hispanic	8% 20	7% 19	5% 14	8% 22	8% 23
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	17% 41	15% 39	13% 34	10% 26	8% 24

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	49% 120	50% 132	47% 121	46% 125	46% 136
Male	51% 125	50% 133	53% 138	54% 148	54% 160

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	10% 25	11% 28	12% 31	14% 39	15% 44
Free/Reduced Lunch	11% 28	11% 28	5% 13	7% 19	6% 18
SPED	10% 24	8 % 21	6% 16	8% 21	6% 19
504	4% 10	4 % 10	2% 6	2% 5	3% 8

Elementary Schools (K-5) (continued)

Jamestown Elementary

<http://jae.bvdsd.org>

147 JAMESTOWN ELEMENTARY				
	Staff	Total Budget \$415,557		
		non-SRA	SRA	
Regular Education:	2.168	\$ 286,116	\$	4,000
Special Education:	0.200	18,034		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	1,945		-
Culturally & Linguistically Diverse:	-	-		-
Gifted & Talented Education:	-	-		-
Student Services:	-	-		-
Instructional Staff Support:	-	-		-
Library Services:	-	-		-
School Administration:	0.950	71,299		-
Operations and Maintenance:	0.250	19,282		-
Health Room:	-	-		-
Utilities:	-	14,881		-
TOTALS:	3.568	\$ 411,557	\$	4,000

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	13	16	14	15	14
BVSD OE-Out	3	2	2	2	3
BVSD OE-In	10	7	9	6	10
Placements-Out	2	4	1		1
Placements-In					
Out of District					

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0
African American	0% 0	0% 0	0% 0	0% 0	0% 0
Caucasian	83% 15	82% 14	90% 18	89% 17	95% 19
Asian	0% 0	0% 0	0% 0	0% 0	0% 0
Hispanic	17% 3	18% 3	10% 2	11% 2	5% 1
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	0% 0	0% 0	0% 0	0% 0	0% 0

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	61% 11	65% 11	65% 13	63% 12	55% 11
Male	39% 7	35% 6	35% 7	37% 7	45% 9

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	0% 0	0% 0	0% 0	0% 0	0% 0
Free/Reduced Lunch	0% 0	6% 1	5% 1	0% 0	0% 0
SPED	6% 1	12% 2	5% 1	0% 0	0% 0
504	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	Total Budget \$3,533,991	
		non-SRA	SRA
Regular Education:	17.389	\$ 2,090,785	\$ 20,670
Special Education:	6.225	407,688	900
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	4,375	-
Culturally & Linguistically Diverse:	-	-	-
Gifted & Talented Education:	-	6,162	-
Student Services:	1.000	137,834	-
Instructional Staff Support:	-	-	2,000
Library Services:	0.500	69,465	-
School Administration:	4.000	510,529	300
Operations and Maintenance:	2.500	170,209	4,800
Health Room:	0.813	30,593	-
Utilities:	-	77,681	-
TOTALS:	32.427	\$ 3,505,321	\$ 28,670

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	249	254	281	279	316
BVSD OE-Out	53	51	61	61	57
BVSD OE-In	26	34	33	44	62
Placements-Out	8	12	14	24	20
Placements-In	8	4	8	9	7
Out of District	30	38	45	47	50

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	1% 2	0 % 1	0% 1	0 % 0	0 % 0
African American	1% 2	1% 3	1% 2	0% 1	1% 5
Caucasian	71% 177	75% 199	75% 217	73% 214	71% 253
Asian	1% 2	1% 2	1% 3	3% 8	1% 9
Hispanic	17% 43	16% 43	15% 43	16% 46	18% 63
Native Hawaiian	0% 0	0% 0	0% 1	0 % 1	1% 2
Multi	10% 25	7% 19	8% 23	8% 23	7% 24

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	47% 118	49% 130	47% 136	49% 145	49% 174
Male	53% 133	51% 137	53% 154	51% 148	51% 182

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	1% 2	0% 1	1% 2	0% 1	1% 4
Free/Reduced Lunch	24% 59	24% 63	21% 60	23% 68	22% 78
SPED	16% 40	13% 34	14% 41	19% 57	16% 56
504	3% 7	3 % 7	2% 7	2% 7	2% 8

Elementary Schools (K-5) (continued)

Lafayette Elementary

<http://lae.bvdsd.org>

153 LAFAYETTE ELEMENTARY				
	Staff	Total Budget \$5,023,359		
		non-SRA	SRA	
Regular Education:	26.002	\$ 3,036,652	\$	24,672
Special Education:	8.312	573,724		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	6,807		-
Culturally & Linguistically Diverse:	0.750	99,265		-
Gifted & Talented Education:	-	161,821		-
Student Services:	1.706	184,633		-
Instructional Staff Support:	-	-		13,138
Library Services:	1.000	138,929		1,000
School Administration:	3.828	492,993		-
Operations and Maintenance:	2.500	174,872		4,000
Health Room:	0.600	30,593		-
Utilities:	-	80,260		-
TOTALS:	44.698	\$ 4,980,549	\$	42,810

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	611	608	655	611	670
BVSD OE-Out	245	242	264	273	268
BVSD OE-In	82	73	62	71	67
Placements-Out	17	18	13	14	11
Placements-In	16	13	12	11	12
Out of District	3	3		5	6

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 1	0 % 1	0 % 1	0 % 1	0 % 1
African American	0% 1	0% 1	0% 1	0% 1	0% 1
Caucasian	73% 326	74% 319	76% 343	75% 309	75% 355
Asian	2% 9	2% 10	3% 13	3% 12	2% 18
Hispanic	15% 68	15% 63	13% 57	12% 51	12% 55
Native Hawaiian	0% 1	0% 1	0% 0	0 % 0	0% 0
Multi	9% 38	9% 37	8% 35	9% 36	9% 42

Gender

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	49% 217	51% 222	50% 227	50% 204	46% 218
Male	51% 227	49% 210	50% 223	50% 206	54% 254

Special Programs

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	5% 22	6 % 25	6% 25	6% 25	7% 35
Free/Reduced Lunch	22% 98	19% 84	20% 92	18% 72	17% 80
SPED	14% 64	12 % 51	10% 47	12% 48	13% 62
504	3% 15	3 % 11	2% 11	2% 7	2% 9



Elementary Schools (K-5) (continued)

Louisville Elementary

<http://loe.bvsvd.org>

157 LOUISVILLE ELEMENTARY				
	Staff	Total Budget \$4,636,405		
		non-SRA	SRA	
Regular Education:	24.050	\$ 2,905,063	\$	27,135
Special Education:	7.187	493,176		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	6,320		-
Culturally & Linguistically Diverse:	1.000	131,972		-
Gifted & Talented Education:	-	19,032		-
Student Services:	1.000	137,835		-
Instructional Staff Support:	-	-		9,116
Library Services:	1.000	138,929		-
School Administration:	3.760	456,743		2,024
Operations and Maintenance:	2.500	192,550		2,780
Health Room:	0.600	30,593		-
Utilities:	-	83,137		-
TOTALS:	41.097	\$ 4,595,350	\$	41,055

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	473	520	534	545	609
BVSD OE-Out	97	112	109	120	126
BVSD OE-In	37	31	17	13	20
Placements-Out	9	7	6	3	5
Placements-In	15	13	11	11	13
Out of District	8	5	4	3	6

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 0	0 % 0	0% 0	0 % 0	0 % 0
African American	1% 4	1% 6	1% 4	1% 3	1% 5
Caucasian	76% 320	75% 337	77% 349	77% 346	78% 404
Asian	1% 6	2% 7	2% 9	2% 11	1% 13
Hispanic	16% 67	15% 69	14% 62	12% 55	10% 54
Native Hawaiian	0% 0	0% 0	0% 0	0 % 2	1% 4
Multi	6% 25	7% 32	6% 28	7 % 32	7 % 36

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	47% 198	49% 222	51% 231	51% 230	51% 264
Male	53% 224	51% 229	49% 221	49% 219	49% 252

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	8% 34	7 % 32	6% 28	5% 24	6% 31
Free/Reduced Lunch	19% 80	20% 88	16% 71	18% 83	14% 72
SPED	14% 60	14 % 65	11% 50	11% 49	11% 55
504	1% 5	1 % 6	1% 6	3% 12	2% 11

Elementary Schools (K-5) (continued)

Mesa Elementary

<http://mee.bvdsd.org>

166 MESA ELEMENTARY			
	Staff	Total Budget \$2,989,173	
		non-SRA	SRA
Regular Education:	14.654	\$ 1,838,512	\$ 17,145
Special Education:	5.500	322,914	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	3,403	-
Culturally & Linguistically Diverse:	-	-	-
Gifted & Talented Education:	-	11,149	-
Student Services:	0.500	68,917	-
Instructional Staff Support:	-	-	2,050
Library Services:	0.900	90,652	-
School Administration:	3.000	352,740	-
Operations and Maintenance:	2.000	159,542	1,400
Health Room:	0.550	28,043	-
Utilities:	-	92,706	-
TOTALS:	27.104	\$ 2,968,578	\$ 20,595

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	234	182	239	244	281
BVSD OE-Out	67	34	48	69	74
BVSD OE-In	50	47	45	50	48
Placements-Out	2	1	1	1	1
Placements-In	15	14	10	8	3
Out of District	5	5	4	4	5

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	1% 2	0 % 1	0% 1	1 % 2	0 % 1
African American	0% 0	0% 0	0% 0	0% 0	0% 0
Caucasian	79% 183	81% 199	82% 203	81% 190	85% 222
Asian	3% 8	3% 7	3% 7	5% 11	3% 9
Hispanic	8% 18	5% 13	6% 16	6% 15	6% 15
Native Hawaiian	0% 1	0% 0	0% 0	0 % 0	0% 0
Multi	9% 21	11% 26	8% 20	7 % 17	5% 14

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	58% 134	55% 135	55% 135	53% 125	55% 143
Male	42% 99	45% 111	45% 112	47% 110	45% 118

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	5% 11	3% 7	2% 6	1% 3	1% 3
Free/Reduced Lunch	16% 38	13% 31	9% 22	7% 17	3% 8
SPED	15% 36	15% 38	13% 33	14% 32	12% 31
504	9% 20	4 % 11	4% 11	4% 9	5% 13

Elementary Schools (K-5) (continued)

Nederland Elementary

<http://nee.bvdsd.org>

169 NEDERLAND ELEMENTARY				
	Staff	Total Budget \$2,659,904		
		non-SRA	SRA	
Regular Education:	13.551	\$ 1,483,063	\$	11,085
Special Education:	4.445	283,246		2,250
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	2,917		-
Culturally & Linguistically Diverse:	-	285		-
Gifted & Talented Education:	-	1,450		-
Student Services:	1.000	137,835		-
Instructional Staff Support:	-	-		2,600
Library Services:	0.500	85,673		-
School Administration:	3.000	314,735		-
Operations and Maintenance:	2.500	195,997		4,200
Health Room:	0.600	30,593		-
Utilities:	-	103,975		-
TOTALS:	25.596	\$ 2,639,769	\$	20,135

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	186	192	195	207	260
BVSD OE-Out	25	21	25	30	38
BVSD OE-In	4	1	1	1	2
Placements-Out	2	4	1	1	1
Placements-In					
Out of District	2	1	2	1	2

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0
African American	0% 0	0% 0	0% 0	0% 0	0% 0
Caucasian	93% 154	92% 157	89% 162	90% 161	88% 199
Asian	1% 1	1% 1	1% 1	1% 1	1% 2
Hispanic	2% 4	4% 6	7% 12	4% 8	5% 11
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	4% 6	4% 6	4% 7	4% 8	6% 14

Gender

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	50% 83	46% 79	48% 87	48% 86	50% 112
Male	49% 81	54% 91	52% 95	52% 92	50% 114

Special Programs

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	0% 0	1% 2	2% 3	2% 4	4% 9
Free/Reduced Lunch	33% 55	33% 56	29% 52	28% 49	25% 56
SPED	21% 35	16% 28	12% 22	16% 29	16% 37
504	2% 4	1% 1	1% 1	2% 3	1% 3

Elementary Schools (K-5) (continued)

Escuela Bilingüe Pioneer Elementary

<http://pie.bvdsd.org>

180 PIONEER ELEMENTARY			
	Staff	Total Budget \$5,058,154	
		non-SRA	SRA
Regular Education:	27.423	\$ 3,021,289	\$ 43,637
Special Education:	1.625	192,751	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	7,293	-
Culturally & Linguistically Diverse:	2.000	528,173	-
Gifted & Talented Education:	-	16,810	-
Student Services:	1.696	183,971	-
Instructional Staff Support:	-	-	6,375
Library Services:	1.000	138,929	-
School Administration:	4.375	516,758	5,244
Operations and Maintenance:	3.000	231,473	4,884
Health Room:	0.700	35,691	-
Utilities:	-	124,876	-
TOTALS:	41.819	\$ 4,998,014	\$ 60,140

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
<i>Neighborhood Students</i>					
<i>BVSD OE-Out</i>					
<i>BVSD OE-In</i>	336	319	357	360	369
<i>Placements-Out</i>					
<i>Placements-In</i>	25	19	6	2	
<i>Out of District</i>	58	62	63	63	65

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 0	0 % 0	0 % 0	0 % 0	0 % 0
African American	0% 2	1% 3	1% 3	1% 4	1% 3
Caucasian	31% 128	30% 119	31% 132	31% 133	32% 139
Asian	0% 1	0% 1	0% 1	0% 2	0% 2
Hispanic	65% 271	66% 265	64% 275	63% 266	63% 272
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	3% 13	3% 13	4% 19	5 % 20	4 % 18

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	50% 207	50% 202	51% 218	49% 210	50% 216
Male	50% 208	50% 199	49% 212	51% 215	50% 218

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	35% 146	35 % 140	33% 141	36% 153	38% 167
Free/Reduced Lunch	44% 181	44 % 178	42% 179	43% 184	41% 178
SPED	18% 73	14 % 55	14% 62	15% 63	14% 62
504	6% 23	3 % 13	2% 7	2 % 10	3% 12



Elementary Schools (K-5) (continued)

Barnard D. Ryan Elementary

<http://rye.bvsvd.org>

154 RYAN ELEMENTARY				
	Staff	Total Budget \$4,840,548		
		non-SRA	SRA	
Regular Education:	27.716	\$ 2,969,884	\$	37,625
Special Education:	6.875	557,786		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	6,807		-
Culturally & Linguistically Diverse:	1.000	131,972		-
Gifted & Talented Education:	-	148,376		-
Student Services:	0.964	159,699		-
Instructional Staff Support:	-	-		-
Library Services:	1.000	138,929		-
School Administration:	4.250	445,955		1,700
Operations and Maintenance:	2.000	135,767		6,000
Health Room:	0.600	30,593		-
Utilities:	-	69,455		-
TOTALS:	44.405	\$ 4,795,223	\$	45,325

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	639	653	673	656	714
BVSD OE-Out	234	242	237	260	255
BVSD OE-In	29	18	22	30	45
Placements-Out	25	26	18	20	19
Placements-In	12	14	15	9	14
Out of District	11	5	6	9	9

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 0	0 % 0	0% 0	0 % 0	0 % 0
African American	1% 3	1% 4	2% 7	1% 6	1% 7
Caucasian	67% 285	68% 287	68% 309	66% 278	67% 336
Asian	4% 18	3% 12	4% 16	5% 20	4% 23
Hispanic	20% 85	19% 77	18% 82	20% 82	18% 91
Native Hawaiian	0% 1	0% 0	0% 0	0 % 0	0% 0
Multi	8% 34	9% 36	9% 39	8 % 34	8 % 41

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	51% 218	49% 202	45% 206	45% 188	47% 233
Male	49% 207	51% 214	55% 247	55% 232	53% 265

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	8% 34	7% 28	7% 30	7% 30	7% 34
Free/Reduced Lunch	31% 134	29% 119	26% 119	28% 116	29% 143
SPED	19% 83	18 % 74	13% 60	14% 60	16% 78
504	1% 6	2 % 7	2% 10	3% 14	3% 14

Elementary Schools (K-5) (continued)

Alicia Sanchez Elementary

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

131 SANCHEZ ELEMENTARY			
	Staff	Total Budget \$4,648,239	
		non-SRA	SRA
Regular Education:	23.554	\$ 2,800,455	\$ 44,453
Special Education:	1.500	194,620	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	5,348	-
Culturally & Linguistically Diverse:	3.500	461,332	-
Gifted & Talented Education:	-	7,521	-
Student Services:	2.866	288,653	-
Instructional Staff Support:	-	-	4,772
Library Services:	0.500	69,465	-
School Administration:	4.000	505,359	2,040
Operations and Maintenance:	2.250	150,437	3,250
Health Room:	0.600	30,593	-
Utilities:	-	79,941	-
TOTALS:	38.770	\$ 4,593,724	\$ 54,515

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	575	571	569	545	592
BVSD OE-Out	307	296	296	304	324
BVSD OE-In	36	22	17	25	38
Placements-Out	28	13	10	10	15
Placements-In	1	6	9	8	9
Out of District	9	5	3	1	5

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 0	1 % 2	0% 1	0 % 1	0 % 1
African American	2% 5	2% 6	3% 8	2% 5	2% 5
Caucasian	25% 71	23% 69	25% 73	24% 62	29% 88
Asian	3% 9	4% 11	4% 11	5% 14	3% 13
Hispanic	67% 190	67% 202	65% 188	67% 177	63% 191
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	4% 10	4% 12	3% 9	2% 4	1% 4

Gender

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	47% 134	46% 139	47% 135	44% 117	47% 143
Male	53% 151	54% 163	53% 155	56% 146	53% 159

Special Programs

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	41% 116	40% 122	40% 116	41% 108	39% 118
Free/Reduced Lunch	76% 217	77% 233	72% 208	75% 196	64% 194
SPED	17% 49	17 % 52	18% 53	21% 54	19% 58
504	0% 1	1 % 2	1% 3	1% 2	1% 2



Elementary Schools (K-5) (continued)

Superior Elementary

<http://sue.bvdsd.org>

185 SUPERIOR ELEMENTARY			
	Staff	Total Budget \$4,577,550	
		non-SRA	SRA
Regular Education:	23.895	\$ 2,931,034	\$ 24,545
Special Education:	6.000	507,402	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	6,320	-
Culturally & Linguistically Diverse:	-	-	-
Gifted & Talented Education:	-	9,062	-
Student Services:	1.000	137,835	-
Instructional Staff Support:	-	-	4,435
Library Services:	1.000	138,929	-
School Administration:	3.875	446,981	-
Operations and Maintenance:	2.750	205,017	5,815
Health Room:	0.932	32,391	-
Utilities:	-	127,784	-
TOTALS:	39.452	\$ 4,542,755	\$ 34,795

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	408	411	454	436	453
BVSD OE-Out	49	51	53	61	66
BVSD OE-In	53	43	38	35	39
Placements-Out	2	2	3	6	6
Placements-In	13	13	20	15	11
Out of District	9	7	5	6	5

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 0	0 % 0	0% 0	0 % 0	0 % 1
African American	0% 2	0% 2	0% 0	0% 0	0% 0
Caucasian	74% 318	78% 327	77% 351	77% 321	79% 342
Asian	10% 44	9% 36	8% 38	9% 39	10% 36
Hispanic	8% 35	7% 30	6% 28	7% 30	6% 28
Native Hawaiian	0% 1	0% 1	0% 0	0 % 0	0% 0
Multi	7% 29	6% 24	8% 36	6% 27	6% 26

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	49% 212	49% 207	51% 229	49% 204	48% 207
Male	51% 217	51% 213	49% 224	51% 213	52% 226

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	3% 14	3% 13	2% 10	2% 8	2% 8
Free/Reduced Lunch	8% 33	12% 49	3% 13	4% 15	3% 15
SPED	13% 55	11% 47	11% 49	11% 47	10% 45
504	4% 17	2 % 8	1% 6	1% 5	1% 4

Elementary Schools (K-5) (continued)

University Hill Elementary

<http://uhe.bvdsd.org>

190 UNIVERSITY HILL ELEMENTARY				
	Staff	Total Budget \$4,814,979		
		non-SRA	SRA	
Regular Education:	23.112	\$ 2,735,057	\$	45,287
Special Education:	1.000	125,515		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	6,807		-
Culturally & Linguistically Diverse:	5.000	659,861		-
Gifted & Talented Education:	-	19,303		-
Student Services:	1.000	137,835		28
Instructional Staff Support:	-	-		2,947
Library Services:	1.000	138,929		-
School Administration:	4.750	553,781		6,214
Operations and Maintenance:	2.750	191,599		5,874
Health Room:	0.600	30,593		-
Utilities:	-	155,349		-
TOTALS:	39.212	\$ 4,754,629	\$	60,350

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students					
BVSD OE-Out					
BVSD OE-In	347	344	363	370	390
Placements-Out					
Placements-In	8	5	4	2	
Out of District	18	18	20	28	26

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 0	0% 0	0% 0	0% 0	0% 1
African American	0% 1	0% 1	0% 0	0% 0	0% 2
Caucasian	28% 103	29% 108	28% 110	25% 98	29% 119
Asian	0% 1	0% 0	0% 1	0% 0	0% 1
Hispanic	69% 258	68% 258	69% 271	72% 287	67% 277
Native Hawaiian	0% 0	0% 0	0% 1	0% 1	0% 1
Multi	2% 9	3% 10	3% 12	3% 12	4% 15

Gender

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	48% 177	49% 184	48% 188	48% 193	50% 208
Male	52% 195	51% 193	52% 207	52% 205	50% 208

Special Programs

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	46% 170	47% 179	48% 190	51% 202	50% 208
Free/Reduced Lunch	57% 211	54% 205	55% 219	54% 214	54% 226
SPED	13% 49	14% 51	12% 49	14% 55	13% 53
504	2% 7	3% 10	1% 4	2% 7	2% 7

Elementary Schools (K-5) (continued)

Whittier International Elementary

<http://whe.bvdsd.org>

196 WHITTIER ELEMENTARY				
	Staff	Total Budget \$3,655,116		
		non-SRA	SRA	
Regular Education:	20.138	\$ 2,354,355	\$ 29,300	
Special Education:	1.400	168,744	-	
Career and Technical Education:	-	-	-	
Extra Curricular Education:	-	5,348	-	
Culturally & Linguistically Diverse:	2.000	263,945	-	
Gifted & Talented Education:	-	14,635	-	
Student Services:	1.000	137,835	-	
Instructional Staff Support:	-	-	3,000	
Library Services:	0.500	69,465	-	
School Administration:	3.000	342,874	-	
Operations and Maintenance:	2.000	159,542	5,000	
Health Room:	0.500	25,494	-	
Utilities:	-	75,579	-	
TOTALS:	30.538	\$ 3,617,816	\$ 37,300	

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	325	357	364	376	425
BVSD OE-Out	125	113	111	116	119
BVSD OE-In	77	79	68	69	73
Placements-Out	3	9	11	10	9
Placements-In	8	9	11	6	5
Out of District	11	9	7	6	5

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 0	0% 0	0% 0	0% 0	0% 1
African American	1% 3	1% 4	1% 4	1% 3	1% 3
Caucasian	58% 168	60% 199	61% 199	60% 199	64% 241
Asian	5% 14	5% 16	4% 13	6% 20	5% 24
Hispanic	32% 92	28% 91	27% 87	26% 85	22% 84
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	5% 14	6% 19	7% 22	7% 22	7% 25

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	52% 150	49% 161	49% 158	52% 170	52% 198
Male	48% 141	51% 168	51% 167	48% 159	48% 180

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	23% 68	21% 69	21% 68	25% 81	24% 89
Free/Reduced Lunch	46% 133	39% 129	32% 103	36% 118	29% 108
SPED	16% 47	14% 45	14% 45	14% 46	11% 41
504	3% 10	3% 9	1% 3	2% 5	2% 8

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

Aspen Creek K-8

<http://ac8.bvsvd.org>

505 ASPEN CREEK K-8			
	Staff	Total Budget \$7,922,702	
		non-SRA	SRA
Regular Education:	42.106	\$ 4,753,528	\$ 59,780
Special Education:	12.287	1,002,836	1,500
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	39,383	-
Culturally & Linguistically Diverse:	2.000	241,578	-
Gifted & Talented Education:	-	9,968	200
Student Services:	2.500	303,236	300
Instructional Staff Support:	-	-	-
Library Services:	1.000	138,930	3,500
School Administration:	6.750	839,094	-
Operations and Maintenance:	4.000	305,377	7,100
Health Room:	1.050	35,691	-
Utilities:	-	180,701	-
TOTALS:	71.693	\$ 7,850,322	\$ 72,380

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	567	681	673	720	816
BVSD OE-Out	191	201	191	233	220
BVSD OE-In	116	93	89	76	100
Placements-Out	10	19	19	17	15
Placements-In	31	31	21	21	16
Out of District	175	134	135	143	132

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 1	0 % 1	0 % 2	0% 1	0 % 2
African American	1% 4	1% 5	1% 8	1% 10	1% 10
Caucasian	73% 533	73% 518	74% 520	73% 518	75% 616
Asian	5% 38	6% 40	5% 38	6% 41	6% 51
Hispanic	16% 118	14% 102	13% 90	14% 102	13% 108
Native Hawaiian	0% 2	0% 2	0% 2	0 % 1	0% 2
Multi	5% 39	6% 44	6% 44	5% 37	4% 33

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	47% 342	47% 338	48% 335	47% 336	46% 381
Male	53% 393	53% 374	52% 369	53% 374	54% 441

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	6% 41	4% 32	5% 33	5% 37	6% 46
Free/Reduced Lunch	26% 191	21% 149	14% 99	17% 122	13% 103
SPED	15% 112	13% 96	11% 76	11% 76	11% 90
504	6% 46	4% 31	5% 35	5% 32	5% 40



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

Eldorado K-8

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

506 ELDORADO K-8			
	Staff	Total Budget \$6,442,882 non-SRA	SRA
Regular Education:	30.998	\$ 3,700,110	\$ 25,981
Special Education:	10.225	808,265	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	19,934	-
Culturally & Linguistically Diverse:	0.500	57,886	-
Gifted & Talented Education:	-	15,044	-
Student Services:	2.000	275,668	500
Instructional Staff Support:	-	-	11,392
Library Services:	1.000	138,930	1,797
School Administration:	6.625	811,149	1,000
Operations and Maintenance:	4.250	319,465	9,000
Health Room:	0.764	30,593	-
Utilities:	-	216,168	-
TOTALS:	56.362	\$ 6,393,212	\$ 49,670

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	642	717	762	805	901
BVSD OE-Out	209	203	201	217	185
BVSD OE-In	33	38	41	40	66
Placements-Out	12	7	10	8	10
Placements-In	17	14	7	12	12
Out of District	33	36	44	42	38

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 0	0 % 1	0 % 1	0% 2	0 % 2
African American	1% 6	1% 5	1% 4	0% 3	0% 3
Caucasian	75% 394	78% 459	76% 484	74% 497	75% 610
Asian	7% 36	7% 43	8% 49	9% 60	8% 68
Hispanic	10% 54	7% 40	8% 48	9% 59	8% 65
Native Hawaiian	0% 0	0% 0	0% 3	0 % 3	0% 3
Multi	7% 35	7% 42	8% 49	7% 45	8% 64

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	51% 266	50% 295	50% 317	49% 327	49% 401
Male	49% 259	50% 295	50% 321	51% 342	51% 414

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	3% 16	2% 14	3% 20	4% 26	5% 40
Free/Reduced Lunch	13% 69	12% 69	9% 55	6% 42	6% 50
SPED	14% 74	11% 67	11% 69	12% 78	11% 87
504	7% 39	7% 41	6% 40	5% 34	7% 54

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

Meadowlark School

<http://ml8.bvsvd.org>

509 MEADOWLARK K-8			
	Staff	Total Budget \$6,882,696 non-SRA	SRA
Regular Education:	37.204	\$ 4,437,551	\$ 39,701
Special Education:	6.500	487,794	350
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	19,448	-
Culturally & Linguistically Diverse:	0.750	121,131	-
Gifted & Talented Education:	-	13,184	-
Student Services:	2.000	275,669	300
Instructional Staff Support:	-	-	7,405
Library Services:	1.000	138,930	300
School Administration:	6.625	870,782	1,340
Operations and Maintenance:	3.750	253,916	11,099
Health Room:	1.050	43,068	-
Utilities:	-	160,728	-
TOTALS:	58.879	\$ 6,822,201	\$ 60,495

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	680	867	833	761	771
BVSD OE-Out	224	253	245	202	202
BVSD OE-In	23	20	18	24	38
Placements-Out	8	18	18	19	15
Placements-In	22	17	10	17	23
Out of District	40	34	27	36	41

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 0	0 % 0	0 % 1	0% 1	0 % 1
African American	1% 10	1% 8	0% 2	0% 3	1% 6
Caucasian	71% 488	70% 467	74% 456	73% 451	72% 467
Asian	7% 49	8% 56	8% 51	8% 51	7% 48
Hispanic	10% 69	9% 60	8% 48	10% 59	11% 70
Native Hawaiian	0% 0	0% 0	0% 0	0 % 1	0% 1
Multi	10% 68	11% 72	10% 61	8 % 49	8 % 53

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	46% 318	47% 314	48% 297	47% 292	48% 309
Male	54% 366	53% 349	52% 322	53% 323	52% 337

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	4% 28	4% 29	4% 25	4% 27	4% 26
Free/Reduced Lunch	11% 74	10% 67	6% 40	8% 47	8% 51
SPED	14% 98	13% 86	12% 72	15% 92	15% 98
504	6% 38	4% 24	4% 23	3% 19	4% 27



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

Monarch K-8

<http://mo8.bvsvd.org>

502 MONARCH K-8 SCHOOL			
	Staff	Total Budget \$7,786,093 non-SRA	SRA
Regular Education:	38.600	\$ 4,549,552	\$ 53,609
Special Education:	13.906	973,773	900
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	30,143	-
Culturally & Linguistically Diverse:	2.000	263,944	-
Gifted & Talented Education:	-	15,723	300
Student Services:	3.000	344,587	700
Instructional Staff Support:	-	-	14,626
Library Services:	1.000	138,930	1,000
School Administration:	7.000	851,449	3,200
Operations and Maintenance:	3.500	265,365	10,100
Health Room:	0.984	35,691	-
Utilities:	-	232,501	-
TOTALS:	69.990	\$ 7,701,658	\$ 84,435

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	896	563	587	598	665
BVSD OE-Out	266	160	158	187	169
BVSD OE-In	225	177	158	163	154
Placements-Out	17	7	6	10	7
Placements-In	29	31	24	21	20
Out of District	67	63	53	55	60

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 2	0 % 1	0 % 1	0% 0	0 % 1
African American	1% 4	1% 4	0% 3	1% 8	1% 9
Caucasian	61% 420	62% 417	64% 421	65% 421	66% 473
Asian	13% 92	14% 93	14% 89	15% 96	15% 110
Hispanic	15% 106	15% 100	16% 108	14% 87	12% 88
Native Hawaiian	0% 2	0% 3	1% 4	0 % 1	0% 0
Multi	9% 59	8% 51	5% 30	5% 30	6% 40

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	47% 323	47% 313	46% 303	46% 297	48% 348
Male	53% 362	53% 356	54% 353	54% 346	52% 373

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	11% 72	12% 81	10% 68	12% 76	13% 96
Free/Reduced Lunch	21% 147	36% 240	16% 103	16% 106	15% 108
SPED	16% 110	15% 102	13% 88	15% 96	13% 92
504	7% 49	6% 43	6% 40	5% 31	4% 31

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

Nederland Middle/Senior

<http://neh.bvdsd.org>

503 NEDERLAND MIDDLE/SENIOR			
	Staff	Total Budget \$3,649,772	
		non-SRA	SRA
Regular Education:	15.210	\$ 1,831,534	\$ 15,750
Special Education:	4.475	382,313	-
Career and Technical Education:	0.400	52,332	-
Extra Curricular Education:	-	39,866	-
Culturally & Linguistically Diverse:	-	229	-
Gifted & Talented Education:	-	4,399	-
Student Services:	1.000	137,834	150
Instructional Staff Support:	-	-	4,265
Library Services:	(1.279)	27,656	-
School Administration:	6.408	705,897	3,465
Operations and Maintenance:	4.000	283,228	3,300
Health Room:	0.800	-	-
Utilities:	-	157,554	-
TOTALS:	31.014	\$ 3,622,842	\$ 26,930

OPEN ENROLLMENT PROFILE

	2023-24	2022-23	2021-22	2020-21	2019-2020
Neighborhood Population	292	288	300	303	288
BVSD OE-Out	81	64	77	100	77
BVSD OE-In	5	3	1	4	7
Placements-Out*	4	2		2	5
Placements-In*		1			1
Out of District	7	8	1	5	5
Unmatched Addresses					

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2023-24	2022-23	2021-22	2020-21	2019-2020
American Indian		1% 2	1% 2	0% 1	1% 3	0% 0
African American		0% 0	0% 0	0% 0	0% 1	0% 1
Caucasian		89% 195	91% 214	90% 202	87% 183	88% 193
Asian		0% 0	1% 2	1% 3	3% 6	3% 6
Hispanic		5% 11	4% 9	4% 10	5% 11	5% 12
Native Hawaiian		0% 0	0% 0	0% 0	0% 0	0% 1
Multi		5% 11	4% 9	4% 9	3% 6	3% 6
Gender		2023-24	2022-23	2021-22	2020-21	2019-2020
Female		42% 92	42% 100	45% 101	46% 96	45% 99
Male		58% 126	58% 136	55% 124	54% 114	55% 120
Special Programs		2023-24	2022-23	2021-22	2020-21	2019-2020
ELL		1% 2	0% 1	0% 0	1% 2	3% 7
Free/Reduced Lunch		29% 64	31% 74	26% 58	21% 45	23% 50
SPED		10% 21	11% 27	16% 35	16% 33	16% 36
504		7% 16	6% 15	4% 9	3% 7	4% 9



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

Boulder Universal

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

461 BOULDER UNIVERSAL				
	Staff	Total Budget \$3,038,571		
		non-SRA	SRA	
Regular Education:	16.481	\$ 2,050,841	\$	7,425
Special Education:	2.000	123,297		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	972		-
Culturally & Linguistically Diverse:	-	-		-
Gifted & Talented Education:	-	-		-
Student Services:	3.025	320,532		-
Instructional Staff Support:	-	-		-
Library Services:	-	-		-
School Administration:	4.800	535,504		-
Operations and Maintenance:	-	-		-
Health Room:	-	-		-
Utilities:	-	-		-
TOTALS:	26.306	\$ 3,031,146	\$	7,425

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Population					
BVSD OE-Out					
BVSD OE-In	123	121	267	816	52
Placements-Out*					
Placements-In*	21	13	4	4	8
Out of District	77	60	100	118	15
Unmatched Addresses		2	5		

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	1% 1	0% 0	1% 4	0% 4	0% 0
African American	5% 11	4% 7	1% 14	1% 14	0% 0
Caucasian	65% 145	69% 136	69% 259	75% 702	88% 66
Asian	6% 14	3% 10	5% 18	3% 31	1% 1
Hispanic	19% 44	15% 29	15% 55	12% 109	8% 6
Native Hawaiian	0% 0	1% 1	1% 2	0% 3	0% 0
Multi	4% 8	7% 13	8% 13	8% 75	3% 2

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	52% 115	51% 101	50% 187	47% 443	48% 36
Male	48% 106	49% 95	50% 189	53% 495	52% 39

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	3% 6	4% 7	4% 16	2% 18	1% 1
Free/Reduced Lunch	32% 71	29% 56	26% 96	15% 139	3% 2
SPED	10% 22	11% 22	14% 53	8% 77	5% 4
504	17% 38	13% 25	12% 45	10% 90	20% 15

Middle Schools (6-8)

Angevine Middle

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

252 ANGEVINE MIDDLE			
	Staff	Total Budget \$7,593,743	
		non-SRA	SRA
Regular Education:	34.807	\$ 4,200,420	\$ 56,122
Special Education:	11.260	959,723	1,000
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	43,270	-
Culturally & Linguistically Diverse:	2.830	373,298	500
Gifted & Talented Education:	-	156,974	-
Student Services:	3.100	377,731	500
Instructional Staff Support:	-	-	12,014
Library Services:	0.062	138,929	5,000
School Administration:	6.558	765,784	2,189
Operations and Maintenance:	3.750	283,899	9,000
Health Room:	1.500	-	-
Utilities:	-	207,390	-
TOTALS:	63.867	\$ 7,507,418	\$ 86,325

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	959	937	933	962	989
BVSD OE-Out	375	300	294	345	327
BVSD OE-In	33	21	15	15	28
Placements-Out	29	30	20	16	16
Placements-In	5	5	7	6	7
Out of District	14	11	8	7	7

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 0	0 % 1	0% 1	0 % 3	1 % 6
African American	2% 10	2% 10	1% 7	1% 9	1% 8
Caucasian	51% 311	55% 359	53% 345	50% 315	50% 341
Asian	2% 15	3% 19	3% 18	4% 23	2% 26
Hispanic	40% 241	36% 235	38% 249	40% 253	39% 265
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	5% 30	5% 30	5% 35	5% 32	6% 39

Gender

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	48% 289	45% 296	46% 303	49% 314	49% 335
Male	52% 317	55% 358	54% 352	51% 321	51% 350

Special Programs

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	20% 123	16% 107	18% 116	18% 113	20% 134
Free/Reduced Lunch	45% 275	44% 285	45% 292	40% 256	40% 277
SPED	17% 102	17% 112	18% 115	17% 106	17% 116
504	5% 28	6% 37	5% 33	4% 25	4% 26



Middle Schools (6-8) (continued)

Broomfield Heights Middle

<http://bhm.bvdsd.org>

225 BROOMFIELD HEIGHTS MIDDLE			
	Staff	Total Budget \$5,343,516	
		non-SRA	SRA
Regular Education:	24.409	\$ 3,152,781	\$ 37,243
Special Education:	8.350	586,909	906
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	32,089	-
Culturally & Linguistically Diverse:	0.830	109,537	-
Gifted & Talented Education:	-	5,664	340
Student Services:	2.500	308,812	755
Instructional Staff Support:	-	-	7,986
Library Services:	1.000	138,929	3,399
School Administration:	5.000	577,064	1,258
Operations and Maintenance:	3.000	233,446	5,288
Health Room:	1.496	-	-
Utilities:	-	141,110	-
TOTALS:	46.585	\$ 5,286,341	\$ 57,175

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	308	315	339	348	356
BVSD OE-Out	51	45	43	60	41
BVSD OE-In	94	63	62	64	76
Placements-Out	5	3	2	2	2
Placements-In	12	10	16	13	12
Out of District	138	138	135	148	163

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 2	1 % 3	0 % 1	0 % 2	0 % 1
African American	2% 11	2% 10	2% 12	2% 9	2% 9
Caucasian	64% 316	61% 298	63% 322	64% 327	65% 367
Asian	3% 14	4% 17	2% 9	3% 13	3% 12
Hispanic	25% 123	27% 131	28% 143	26% 134	25% 139
Native Hawaiian	0% 0	0% 0	0% 1	0 % 1	0% 1
Multi	6% 30	5% 26	5% 26	5 % 28	6 % 34

Gender

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	50% 246	47% 230	47% 243	50% 256	50% 284
Male	50% 249	53% 255	53% 271	50% 258	50% 279

Special Programs

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	8% 38	7% 35	5% 25	5% 26	8% 47
Free/Reduced Lunch	34% 170	33% 162	31% 158	28% 144	28% 159
SPED	14% 70	14% 67	17% 89	16% 84	16% 90
504	7% 37	8% 39	4% 22	3% 17	3% 19

Middle Schools (6-8) (continued)

Casey Middle

<http://cam.bvdsd.org>

240 CASEY MIDDLE				
	Staff	Total Budget \$5,139,282		
		non-SRA	SRA	
Regular Education:	17.872	\$ 2,740,623	\$	38,479
Special Education:	4.849	504,449		-
Career and Technical Education:	1.000	-		-
Extra Curricular Education:	-	28,684		-
Culturally & Linguistically Diverse:	2.500	331,072		-
Gifted & Talented Education:	-	8,610		200
Student Services:	2.500	308,813		513
Instructional Staff Support:	-	-		8,198
Library Services:	1.000	138,929		6,000
School Administration:	7.726	571,907		1,500
Operations and Maintenance:	3.500	260,908		8,735
Health Room:	1.706	43,492		-
Utilities:	-	138,170		-
TOTALS:	42.653	\$ 5,075,657	\$	63,625

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	517	529	568	592	679
BVSD OE-Out	201	164	165	189	170
BVSD OE-In	70	72	85	85	116
Placements-Out	10	9	3	7	8
Placements-In	4	6	5	14	13
Out of District	10	11	8	6	5

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 1	0 % 2	0% 2	0 % 1	0 % 1
African American	1% 3	1% 4	1% 4	1% 7	1% 5
Caucasian	41% 158	44% 198	48% 241	50% 253	54% 341
Asian	4% 15	2% 11	2% 9	1% 6	4% 15
Hispanic	49% 193	47% 211	44% 222	43% 215	39% 245
Native Hawaiian	1% 2	1% 3	0% 1	0 % 2	0% 1
Multi	5% 18	5% 21	4% 20	4 % 19	4 % 26

Gender

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	49% 192	51% 229	52% 261	48% 243	48% 307
Male	50% 196	49% 221	48% 238	52% 260	52% 327

Special Programs

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	32% 124	21% 96	21% 103	25% 126	30% 189
Free/Reduced Lunch	55% 216	56% 254	49% 247	43% 214	38% 242
SPED	18% 69	18% 82	14% 71	16% 81	14% 89
504	6% 22	6% 25	5% 27	6% 32	7% 47



Middle Schools (6-8) (continued)

Centennial Middle

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

250 CENTENNIAL MIDDLE				
	Staff	Total Budget \$5,910,279		
		non-SRA	SRA	
Regular Education:	32.735	\$ 3,713,192	\$ 40,059	
Special Education:	2.700	309,962	700	
Career and Technical Education:	-	-	-	
Extra Curricular Education:	-	37,922	-	
Culturally & Linguistically Diverse:	1.830	241,326	-	
Gifted & Talented Education:	-	25,606	1,000	
Student Services:	3.000	308,814	500	
Instructional Staff Support:	-	-	14,679	
Library Services:	1.000	138,929	5,000	
School Administration:	5.000	567,134	1,399	
Operations and Maintenance:	3.500	272,373	4,013	
Health Room:	1.000	25,494	-	
Utilities:	-	202,177	-	
TOTALS:	50.765	\$ 5,842,929	\$ 67,350	

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	746	724	785	743	825
BVSD OE-Out	212	221	239	244	238
BVSD OE-In	100	62	52	48	59
Placements-Out	20	17	13	17	18
Placements-In	1	2	2	1	2
Out of District	4	7	2	9	5

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 1	0 % 0	1% 3	0 % 2	0 % 3
African American	1% 8	0% 2	1% 5	1% 4	1% 5
Caucasian	65% 405	65% 370	65% 386	63% 347	66% 422
Asian	3% 16	2% 11	3% 19	4% 20	3% 28
Hispanic	26% 159	27% 154	25% 149	26% 143	23% 143
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	5% 30	5% 29	5% 31	6% 31	5% 34

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	45% 277	45% 256	46% 274	44% 242	46% 290
Male	55% 339	55% 310	54% 319	56% 305	54% 345

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	15% 92	14% 77	13% 77	16% 86	15% 97
Free/Reduced Lunch	34% 209	30% 168	28% 164	28% 153	23% 149
SPED	12% 72	10% 58	10% 58	9% 47	10% 63
504	9% 53	7% 41	9% 51	10% 53	8% 51

Middle Schools (6-8) (continued)

Louisville Middle

<http://lom.bvdsd.org>

254 LOUISVILLE MIDDLE			
	Staff	Total Budget \$6,122,377	
		non-SRA	SRA
Regular Education:	29.062	\$ 3,692,778	\$ 40,260
Special Education:	9.852	827,404	-
Career and Technical Education:	-	-	1,354
Extra Curricular Education:	-	36,950	-
Culturally & Linguistically Diverse:	0.500	65,987	220
Gifted & Talented Education:	-	9,878	-
Student Services:	2.000	275,670	1,000
Instructional Staff Support:	-	-	8,291
Library Services:	1.000	138,929	5,000
School Administration:	5.222	595,025	500
Operations and Maintenance:	3.000	239,365	5,000
Health Room:	1.626	-	-
Utilities:	-	178,766	-
TOTALS:	52.262	\$ 6,060,752	\$ 61,625

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	539	546	553	575	625
BVSD OE-Out	93	86	83	92	79
BVSD OE-In	134	119	110	115	108
Placements-Out	3	8	9	12	11
Placements-In	18	16	10	10	5
Out of District	14	7	9	6	5

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 0	0% 1	0% 1	0% 2	1% 4
African American	0% 3	1% 6	2% 9	1% 7	1% 7
Caucasian	80% 485	81% 481	78% 462	80% 485	79% 513
Asian	2% 13	1% 8	3% 15	2% 14	2% 20
Hispanic	11% 67	11% 65	11% 65	10% 58	11% 70
Native Hawaiian	0% 0	0% 1	0% 1	0% 3	0% 1
Multi	7% 40	6% 33	6% 36	6% 34	6% 38

Gender

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	51% 313	51% 305	51% 303	51% 307	48% 316
Male	48% 293	49% 290	49% 286	49% 296	52% 337

Special Programs

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	4% 27	3% 15	3% 15	3% 20	4% 25
Free/Reduced Lunch	16% 100	22% 133	11% 64	12% 70	9% 61
SPED	12% 74	11% 67	8% 50	12% 71	11% 70
504	9% 56	8% 49	8% 47	9% 55	9% 56



Middle Schools (6-8) (continued)

Manhattan School of Arts & Academics

<http://mam.bvsd.org>

230 MANHATTAN MIDDLE			
	Staff	Total Budget \$4,852,392	
		non-SRA	SRA
Regular Education:	19.550	\$ 2,761,760	\$ 25,554
Special Education:	6.600	424,879	500
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	25,768	-
Culturally & Linguistically Diverse:	2.001	180,055	-
Gifted & Talented Education:	-	9,199	400
Student Services:	3.500	308,813	400
Instructional Staff Support:	-	-	9,080
Library Services:	1.000	138,929	4,390
School Administration:	5.000	555,437	2,001
Operations and Maintenance:	3.000	239,365	3,700
Health Room:	1.540	-	-
Utilities:	-	162,162	-
TOTALS:	42.191	\$ 4,806,367	\$ 46,025

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	460	455	454	459	510
BVSD OE-Out	270	249	228	229	231
BVSD OE-In	183	154	171	173	218
Placements-Out	7	7	7	4	3
Placements-In	15	17	10	12	16
Out of District	35	27	28	27	31

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 2	1 % 2	0 % 1	0 % 2	0 % 2
African American	1% 4	1% 2	1% 5	2% 7	1% 5
Caucasian	62% 258	64% 254	67% 289	65% 284	65% 352
Asian	4% 15	3% 13	2% 9	3% 12	4% 17
Hispanic	24% 99	24% 97	21% 90	23% 100	23% 126
Native Hawaiian	0% 0	0% 0	0% 0	0 % 1	0% 1
Multi	9% 38	8% 31	8% 35	7 % 32	7 % 36

Gender

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	52% 215	52% 209	52% 222	54% 238	55% 294
Male	48% 201	48% 190	48% 207	46% 200	45% 245

Special Programs

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	13% 54	11% 44	5% 23	8% 37	13% 71
Free/Reduced Lunch	28% 118	28% 111	25% 106	24% 106	22% 121
SPED	19% 79	15% 60	12% 50	13% 56	14% 75
504	12% 50	13% 51	14% 60	12% 52	10% 56

Middle Schools (6-8) (continued)

Nevin Platt Middle

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

260 PLATT MIDDLE				
	Staff	Total Budget \$5,083,904		
		non-SRA	SRA	
Regular Education:	25.291	\$ 3,102,422	\$	31,450
Special Education:	6.700	454,310		500
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	29,657		-
Culturally & Linguistically Diverse:	-	195		-
Gifted & Talented Education:	-	9,018		300
Student Services:	2.000	275,668		200
Instructional Staff Support:	-	-		5,000
Library Services:	0.320	116,825		4,000
School Administration:	5.000	576,507		-
Operations and Maintenance:	3.750	277,578		5,100
Health Room:	1.250	31,868		-
Utilities:	-	163,306		-
TOTALS:	44.311	\$ 5,037,354	\$	46,550

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	363	378	400	455	463
BVSD OE-Out	95	116	125	158	128
BVSD OE-In	209	179	159	156	178
Placements-Out	3	5	6	7	5
Placements-In	16	15	10	11	9
Out of District	14	10	11	11	15

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 1	0 % 2	0% 0	0 % 1	0 % 2
African American	2% 9	2% 8	2% 10	1% 6	2% 8
Caucasian	83% 416	81% 378	82% 371	81% 381	80% 423
Asian	1% 4	2% 7	2% 7	2% 10	1% 8
Hispanic	8% 42	9% 40	9% 40	8% 40	10% 51
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	6% 32	6% 29	6% 26	7 % 33	8 % 40

Gender

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	45% 227	48% 221	46% 210	50% 235	45% 242
Male	55% 277	52% 243	54% 244	50% 236	55% 290

Special Programs

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	2% 10	1% 6	1% 5	1% 6	3% 14
Free/Reduced Lunch	14% 70	14% 66	11% 49	12% 56	11% 56
SPED	17% 87	16% 74	16% 74	15% 72	14% 73
504	14% 71	14% 64	9% 43	10% 46	10% 54



Middle Schools (6-8) (continued)

Southern Hills Middle

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

270 SOUTHERN HILLS MIDDLE			
	Staff	Total Budget \$4,630,445	
		non-SRA	SRA
Regular Education:	23.481	\$ 2,685,123	\$ 23,485
Special Education:	3.225	354,164	600
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	27,226	-
Culturally & Linguistically Diverse:	-	-	-
Gifted & Talented Education:	-	10,376	-
Student Services:	2.000	275,668	500
Instructional Staff Support:	-	-	7,379
Library Services:	1.000	138,929	4,142
School Administration:	5.000	605,902	-
Operations and Maintenance:	3.000	239,365	4,844
Health Room:	1.250	31,868	-
Utilities:	-	220,874	-
TOTALS:	38.956	\$ 4,589,495	\$ 40,950

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	451	423	453	497	520
BVSD OE-Out	135	118	126	171	137
BVSD OE-In	167	133	139	133	132
Placements-Out	10	7	4	3	6
Placements-In	1	7	7	11	8
Out of District	18	13	8	9	13

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 1	0 % 2	0% 1	0 % 0	0 % 0
African American	1% 3	1% 4	0% 1	1% 3	1% 4
Caucasian	75% 371	78% 356	79% 378	79% 378	80% 422
Asian	7% 32	6% 26	8% 39	6% 30	7% 32
Hispanic	7% 35	6% 28	6% 30	7% 31	6% 32
Native Hawaiian	0% 0	0% 0	0% 0	0 % 1	0% 1
Multi	10% 50	8% 38	7% 32	7% 33	7% 38

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	47% 232	50% 226	48% 233	49% 231	48% 256
Male	53% 260	50% 228	52% 248	51% 245	52% 273

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	3% 14	2% 9	2% 10	2% 10	2% 12
Free/Reduced Lunch	7% 34	10% 45	6% 29	6% 27	4% 21
SPED	10% 47	11% 49	11% 52	12% 58	8% 42
504	11% 55	8% 38	7% 36	8% 36	6% 34

High Schools (9-12)

Arapahoe Ridge High

<http://arh.bvsd.org>

440 ARAPAHOE RIDGE HIGH SCHOOL				
	Staff	Total Budget \$2,684,337		
		non-SRA	SRA	
Regular Education:	9.340	\$ 1,077,475	\$	21,822
Special Education:	2.000	246,025	-	-
Career and Technical Education:	-	-	-	-
Extra Curricular Education:	-	17,502	-	-
Culturally & Linguistically Diverse:	0.400	53,248	-	-
Gifted & Talented Education:	-	-	-	-
Student Services:	2.000	204,123	300	-
Instructional Staff Support:	-	-	800	-
Library Services:	-	-	-	-
School Administration:	5.000	690,447	500	-
Operations and Maintenance:	1.000	56,417	10,213	-
Health Room:	-	-	-	-
Utilities:	-	305,465	-	-
TOTALS:	19.740	\$ 2,650,702	\$	33,635

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students					
BVSD OE-Out					
BVSD OE-In	174	139	106	116	117
Placements-Out					
Placements-In	10	25	4	6	12
Out of District	28	22	17	13	12

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	1% 2	1% 2	2% 2	1% 1	2% 3
African American	1% 3	1% 2	2% 2	0% 0	1% 2
Caucasian	36% 75	28% 50	36% 46	41% 56	32% 46
Asian	0% 0	1% 1	2% 3	1% 2	0% 3
Hispanic	59% 124	66% 119	55% 70	53% 71	61% 86
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	3% 7	4% 7	4% 5	4% 5	1% 2
Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	45% 96	34% 62	34% 44	47% 63	40% 57
Male	54% 114	66% 119	66% 84	53% 72	60% 85
Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	7% 15	5% 9	8% 10	21% 28	28% 40
Free/Reduced Lunch	68% 144	70% 127	61% 78	50% 68	54% 77
SPED	17% 36	19% 35	16% 21	18% 24	13% 19
504	9% 20	10% 18	13% 16	10% 14	7% 10



High Schools (9-12) (continued)

Boulder High

<https://boh.bvsd.org>

310 BOULDER HIGH SCHOOL			
	Staff	Total Budget \$17,830,772	
		non-SRA	SRA
Regular Education:	81.888	\$ 11,319,289	\$ 178,727
Special Education:	16.725	1,516,190	2,982
Career and Technical Education:	1.600	210,243	7,579
Extra Curricular Education:	-	93,346	-
Culturally & Linguistically Diverse:	2.800	370,893	-
Gifted & Talented Education:	-	12,961	-
Student Services:	7.100	890,015	539
Instructional Staff Support:	3.176	-	18,373
Library Services:	2.000	246,555	-
School Administration:	15.208	1,614,610	15,700
Operations and Maintenance:	12.000	845,569	37,000
Health Room:	2.000	34,242	-
Utilities:	-	415,959	-
TOTALS:	144.497	\$ 17,569,872	\$ 260,900

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	2,264	2,346	2,440	2,485	2,446
BVSD OE-Out	502	468	472	520	509
BVSD OE-In	208	138	124	141	179
Placements-Out	21	21	19	14	17
Placements-In	27	17	18	14	16
Out of District	21	13	13	13	25

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 3	0% 3	1% 13	1% 12	1% 11
African American	1% 21	1% 19	1% 14	1% 16	1% 19
Caucasian	68% 1309	66% 1367	67% 1418	66% 1406	66% 1418
Asian	3% 62	3% 61	3% 67	3% 68	3% 79
Hispanic	25% 496	24% 499	24% 509	24% 498	23% 494
Native Hawaiian	0% 2	0% 1	0% 1	0% 0	0% 0
Multi	5% 102	5% 109	5% 101	5% 116	5% 112

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	49% 983	51% 1041	50% 1053	50% 1057	51% 1081
Male	51% 1008	49% 1018	50% 1070	50% 1059	49% 1052

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	5% 97	4% 88	5% 105	8% 170	9% 202
Free/Reduced Lunch	29% 585	28% 569	25% 524	23% 489	20% 437
SPED	9% 186	10% 207	9% 189	9% 196	9% 184
504	14% 282	12% 253	10% 204	9% 194	9% 187

High Schools (9-12) (continued)

Broomfield High

<http://brh.bvsd.org>

315 BROOMFIELD HIGH SCHOOL				
	Staff	Total Budget \$14,058,625		
		non-SRA	SRA	
Regular Education:	68.794	\$ 9,058,784	\$ 122,095	
Special Education:	15.813	1,389,260	1,651	
Career and Technical Education:	1.600	210,013	7,652	
Extra Curricular Education:	-	87,511	-	
Culturally & Linguistically Diverse:	0.800	105,349	-	
Gifted & Talented Education:	-	7,206	-	
Student Services:	4.284	529,360	1,036	
Instructional Staff Support:	0.800	-	4,615	
Library Services:	0.436	219,649	-	
School Administration:	11.050	1,290,798	9,938	
Operations and Maintenance:	10.502	643,256	31,943	
Health Room:	1.750	-	-	
Utilities:	-	338,509	-	
TOTALS:	115.829	\$ 13,879,695	\$ 178,930	

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	1,046	1,021	1,071	1,088	1,086
BVSD OE-Out	198	155	195	216	185
BVSD OE-In	35	16	17	21	28
Placements-Out	8	10	8	7	8
Placements-In	14	19	22	23	24
Out of District	807	743	691	638	629

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 2	0% 7	0% 7	0% 7	0% 6
African American	1% 25	2% 26	1% 19	1% 21	1% 20
Caucasian	69% 1157	70% 1144	70% 1110	70% 1073	71% 1103
Asian	4% 69	4% 63	4% 70	4% 62	4% 55
Hispanic	21% 354	19% 308	20% 313	20% 298	20% 303
Native Hawaiian	0% 4	0% 4	0% 2	0% 1	0% 2
Multi	4% 75	5% 75	5% 74	4% 66	4% 60

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	48% 812	51% 825	50% 799	50% 763	51% 797
Male	52% 872	49% 802	50% 796	50% 765	49% 752

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	2% 27	1% 18	2% 26	2% 30	3% 41
Free/Reduced Lunch	21% 362	19% 302	15% 237	16% 238	14% 212
SPED	10% 164	10% 159	9% 148	9% 137	9% 134
504	9% 159	9% 146	8% 122	8% 115	6% 95



High Schools (9-12) (continued)

Centaurus High

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

320 CENTAURUS HIGH SCHOOL			
	Staff	Total Budget \$13,965,875	
		non-SRA	SRA
Regular Education:	67.560	\$ 8,868,812	\$ 159,411
Special Education:	17.823	1,401,408	4,372
Career and Technical Education:	1.200	157,680	5,876
Extra Curricular Education:	-	91,401	-
Culturally & Linguistically Diverse:	2.600	343,128	-
Gifted & Talented Education:	-	9,744	-
Student Services:	4.400	534,925	998
Instructional Staff Support:	0.500	4,471	16,319
Library Services:	(0.500)	219,649	-
School Administration:	14.000	1,195,743	2,946
Operations and Maintenance:	8.500	581,204	19,458
Health Room:	1.750	-	-
Utilities:	-	348,330	-
TOTALS:	117.833	\$ 13,756,495	\$ 209,380

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	1,835	1,791	1,792	1,763	1,786
BVSD OE-Out	661	648	615	634	663
BVSD OE-In	334	295	313	289	271
Placements-Out	26	20	12	17	17
Placements-In	13	15	15	7	6
Out of District	54	43	48	55	56

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 4	0% 4	0% 7	0% 5	0% 2
African American	1% 17	1% 12	1% 18	1% 10	1% 13
Caucasian	69% 1005	63% 956	62% 977	61% 899	60% 865
Asian	2% 37	3% 40	2% 38	3% 41	2% 47
Hispanic	25% 392	27% 405	28% 437	30% 438	32% 453
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	6% 89	6% 91	6% 89	5% 71	4% 57

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	44% 680	45% 674	45% 708	44% 637	43% 614
Male	56% 860	55% 834	55% 858	56% 827	57% 823

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	5% 74	5% 79	4% 66	6% 90	9% 127
Free/Reduced Lunch	28% 433	32% 486	26% 412	26% 375	24% 343
SPED	13% 198	13% 191	12% 189	12% 179	13% 191
504	14% 219	13% 193	12% 183	10% 147	10% 146

High Schools (9-12) (continued)

Fairview High

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

330 FAIRVIEW HIGH SCHOOL			
	Staff	Total Budget \$15,268,126	
		non-SRA	SRA
Regular Education:	77.667	\$ 9,819,823	\$ 124,475
Special Education:	15.063	1,222,257	4,600
Career and Technical Education:	1.200	157,223	500
Extra Curricular Education:	-	110,848	-
Culturally & Linguistically Diverse:	0.600	79,867	-
Gifted & Talented Education:	-	22,894	3,000
Student Services:	5.000	617,626	2,000
Instructional Staff Support:	-	-	26,000
Library Services:	(1.551)	161,614	-
School Administration:	14.246	1,552,895	4,960
Operations and Maintenance:	11.000	753,717	15,915
Health Room:	2.764	46,551	-
Utilities:	-	541,361	-
TOTALS:	125.989	\$ 15,086,676	\$ 181,450

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	1,437	1,487	1,502	1,581	1,592
BVSD OE-Out	237	229	207	229	229
BVSD OE-In	592	564	610	658	717
Placements-Out	24	20	10	14	12
Placements-In	14	15	18	23	30
Out of District	62	44	37	20	30

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 7	0% 5	0% 2	0% 4	0% 8
African American	1% 21	1% 18	1% 13	1% 15	1% 16
Caucasian	70% 1285	70% 1307	70% 1386	71% 1452	71% 1505
Asian	10% 181	10% 184	10% 192	9% 193	10% 215
Hispanic	11% 200	11% 199	10% 205	11% 221	11% 231
Native Hawaiian	0% 7	0% 5	0% 5	0% 6	0% 3
Multi	8% 142	8% 155	8% 163	7% 145	7% 143

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	46% 841	46% 865	47% 926	47% 967	47% 993
Male	54% 998	54% 1008	53% 1040	53% 1069	53% 1128

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	1% 27	1% 19	1% 27	2% 47	3% 64
Free/Reduced Lunch	13% 233	13% 252	9% 171	9% 185	8% 172
SPED	6% 116	7% 123	7% 134	7% 141	7% 151
504	11% 210	10% 190	9% 168	8% 158	8% 161



High Schools (9-12) (continued)

Monarch High

<http://moh.bvsvd.org>

360 MONARCH HIGH SCHOOL			
	Staff	Total Budget \$12,857,656	
		non-SRA	SRA
Regular Education:	57.289	\$ 7,509,929	\$ 119,889
Special Education:	18.544	1,523,575	1,306
Career and Technical Education:	1.800	236,408	7,100
Extra Curricular Education:	-	95,291	-
Culturally & Linguistically Diverse:	0.600	79,182	-
Gifted & Talented Education:	-	7,297	350
Student Services:	2.200	441,071	300
Instructional Staff Support:	-	-	13,838
Library Services:	2.906	219,649	1,000
School Administration:	12.895	1,422,267	19,081
Operations and Maintenance:	9.500	749,408	11,426
Health Room:	0.867	44,358	-
Utilities:	-	354,931	-
TOTALS:	106.601	\$ 12,683,366	\$ 174,290

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students	1,813	1,916	1,947	1,996	2,012
BVSD OE-Out	642	668	704	697	674
BVSD OE-In	190	153	161	177	196
Placements-Out	21	23	14	13	14
Placements-In	7	6	8	10	10
Out of District	81	95	91	103	125

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	0% 5	0% 6	0% 4	0% 4	0% 1
African American	0% 7	1% 10	1% 13	1% 19	1% 22
Caucasian	77% 1101	76% 1151	78% 1173	77% 1205	77% 1270
Asian	6% 82	6% 89	5% 77	5% 84	6% 88
Hispanic	11% 150	11% 169	10% 154	11% 167	10% 171
Native Hawaiian	0% 4	0% 0	0% 0	0% 1	0% 1
Multi	6% 79	6% 90	6% 86	6% 95	6% 100

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	48% 691	49% 742	49% 740	49% 773	48% 799
Male	51% 734	51% 773	51% 767	51% 802	52% 854

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	2% 28	2% 25	2% 23	2% 32	2% 27
Free/Reduced Lunch	13% 192	23% 343	11% 165	9% 146	7% 122
SPED	9% 133	10% 149	10% 156	10% 162	10% 163
504	14% 195	11% 171	11% 164	10% 159	10% 162

High Schools (9-12) (continued)

New Vista High

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

350 NEW VISTA HIGH SCHOOL			
	Staff	Total Budget \$3,505,826	
		non-SRA	SRA
Regular Education:	16.450	\$ 1,952,679	\$ 27,077
Special Education:	2.450	308,818	301
Career and Technical Education:	0.200	26,165	-
Extra Curricular Education:	-	56,397	-
Culturally & Linguistically Diverse:	-	229	-
Gifted & Talented Education:	-	229	-
Student Services:	1.750	137,835	171
Instructional Staff Support:	-	-	2,025
Library Services:	(1.440)	3,325	-
School Administration:	5.359	645,801	1,297
Operations and Maintenance:	3.000	208,731	5,829
Health Room:	-	-	-
Utilities:	-	128,917	-
TOTALS:	27.769	\$ 3,469,126	\$ 36,700

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students					
BVSD OE-Out					
BVSD OE-In	268	266	240	257	272
Placements-Out					
Placements-In	3	5	6	5	
Out of District	42	38	36	48	52

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	2% 5	1% 4	0% 1	0% 0	0% 1
African American	1% 4	0% 1	1% 3	1% 2	0% 1
Caucasian	75% 234	75% 232	76% 215	74% 230	77% 248
Asian	1% 3	1% 2	1% 3	2% 6	1% 4
Hispanic	16% 49	16% 49	16% 45	18% 55	15% 49
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	6% 18	7% 21	6% 16	5% 16	6% 21

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	49% 152	51% 157	49% 138	49% 150	48% 157
Male	49% 152	49% 152	51% 145	51% 159	52% 167

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	1% 2	0% 1	0% 1	4% 12	4% 14
Free/Reduced Lunch	26% 82	24% 73	20% 57	23% 72	17% 56
SPED	18% 55	14% 42	13% 37	17% 53	15% 50
504	31% 96	30% 92	29% 82	28% 88	26% 84



Charter Schools

Boulder Preparatory High School

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

		Total Budget \$1,226,021	
		General Fund	Charter
Regular Education:	\$	-	\$ 933,632
Special Education:		1,114	176,495
Vocational Education:		-	-
Culturally & Linguistically Diverse:		-	-
Extra Curricular Education:		-	-
Gifted & Talented:		-	-
Library Services:		-	-
Student Support Services:		-	1,304
Instructional Staff Support:		-	-
General Administration Support:		-	27,200
School Administration:		-	18,481
Business Services:		-	-
Maintenance:		-	-
Utilities:		-	-
Food Service:		-	-
Community Services:		-	-
Site Acquisition Services:		-	-
Central Support Services:		-	67,795
Enterprise:		-	-
Curriculum/Staff Development:		-	-
TOTALS:	\$	1,114	\$ 1,224,907

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students					
BVSD OE-Out					
BVSD OE-In	59	48	50	59	65
Placements-Out					
Placements-In	9	10	2	1	1
Out of District	39	46	42	36	40

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	2% 2	1% 1	1% 1	1% 1	0% 0
African American	2% 2	1% 1	1% 1	2% 2	1% 1
Caucasian	58% 60	58% 63	61% 59	60% 58	70% 74
Asian	0% 0	0% 0	1% 1	1% 1	0% 2
Hispanic	38% 39	36% 39	30% 29	26% 25	18% 19
Native Hawaiian	1% 1	1% 1	1% 1	0% 0	0% 0
Multi	3% 3	3% 3	5% 5	9% 9	9% 10
Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	45% 48	46% 50	44% 43	42% 40	46% 49
Male	54% 58	54% 58	56% 54	58% 56	54% 57
Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	2% 2	3% 3	4% 4	1% 1	2% 2
Free/Reduced Lunch	21% 22	18% 19	9% 9	16% 15	8% 9
SPED	23% 25	28% 30	19% 18	19% 18	16% 17
504	27% 29	22% 24	24% 23	21% 20	20% 21

Charter Schools (continued)

Horizons K-8

<http://horizonsk8school.org/>

	Total Budget \$5,380,364	
	General Fund	Charter
Regular Education:	\$ 19,113	\$ 3,850,713
Special Education:	-	627,106
Vocational Education:	-	-
Culturally & Linguistically Diverse:	-	-
Extra Curricular Education:	-	-
Gifted & Talented:	-	-
Library Services:	-	-
Student Support Services:	-	14,597
Instructional Staff Support:	-	-
General Administration Support:	-	113,367
School Administration:	-	-
Business Services:	-	66,111
Maintenance:	-	306,472
Utilities:	74,940	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	307,945
Enterprise:	-	-
Curriculum/Staff Development:	-	-
TOTALS:	\$ 94,053	\$ 5,286,311

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
<i>Neighborhood Students</i>					
BVSD OE-Out					
BVSD OE-In	328	320	327	332	341
<i>Placements-Out</i>					
Placements-In	13	14	10	5	
Out of District	20	16	12	9	7

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	1% 2	0 % 1	0 % 1	0% 1	0 % 1
African American	1% 3	1% 2	1% 2	0% 1	0% 0
Caucasian	82% 294	82% 285	81% 282	80% 280	82% 287
Asian	3% 12	3% 9	3% 9	2% 6	2% 7
Hispanic	6% 20	7% 23	7% 26	8% 29	8% 29
Native Hawaiian	0% 1	0% 1	0% 1	0 % 1	0% 1
Multi	8% 27	8% 27	8% 27	9% 30	7% 23

Gender	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	52% 185	51% 176	50% 175	48% 167	48% 166
Male	48% 173	49% 172	50% 173	52% 181	52% 182

Special Programs	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	1% 5	1% 3	1% 5	1% 3	1% 3
Free/Reduced Lunch	13% 46	11% 37	8% 28	9% 32	6% 22
SPED	14% 52	12% 43	11% 37	11% 38	10% 35
504	6% 23	8% 28	7% 25	5% 18	6% 22



Charter Schools (continued)

Justice High

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

	Total Budget \$1,249,440	
	General Fund	Charter
Regular Education:	\$ 4,510	\$ 768,246
Special Education:	1,144	175,415
Vocational Education:	-	-
Culturally & Linguistically Diverse:	-	-
Extra Curricular Education:	-	-
Gifted & Talented:	-	62
Library Services:	-	-
Student Support Services:	-	856
Instructional Staff Support:	-	-
General Administration Support:	-	26,995
School Administration:	-	-
Business Services:	-	18,368
Maintenance:	26,473	128,485
Utilities:	20,565	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	78,321
Enterprise:	-	-
Curriculum/Staff Development:	-	-
TOTALS:	\$ 52,692	\$ 1,196,748

OPEN ENROLLMENT PROFILE

	2023-2024	2021-2022	2020-2021	2019-2020
Neighborhood Population				
BVSD OE-Out				
BVSD OE-In	58	40	47	53
Placements-Out*				
Placements-In*	22			
Out of District	30	41		
Unmatched Addresses		1	37	44

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2023-2024	2021-2022	2020-2021	2019-2020
American Indian	2% 2	0% 0	0% 0	0% 0
African American	0% 0	4% 3	2% 2	2% 2
Caucasian	32% 31	28% 23	24% 20	28% 27
Asian	1% 1	0% 0	0% 0	0% 0
Hispanic	59% 59	66% 54	67% 56	61% 59
Native Hawaiian	0% 0	0% 0	0% 0	0% 0
Multi	9% 9	2% 2	7% 6	9% 9
Gender	2023-2024	2021-2022	2020-2021	2019-2020
Female	47% 48	34% 28	29% 24	28% 27
Male	52% 54	66% 54	71% 60	72% 70
Special Programs	2023-2024	2021-2022	2020-2021	2019-2020
ELL	6% 6	7% 6	12% 10	13% 13
Free/Reduced Lunch	79% 81	87% 71	93% 78	77% 75
SPED	28% 29	22% 18	30% 25	24% 23
504	3% 3	2% 2	0% 0	0% 0

Charter Schools (continued)

Peak to Peak K-12

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

	Total Budget \$22,838,994	
	General Fund	Charter
Utilities:	\$ -	\$ -
Regular Education:	79,475	20,125,577
Special Education:	-	1,268,999
Vocational Education:	-	-
Culturally & Linguistically Diverse:	-	-
Extra Curricular Education:	-	-
Gifted & Talented:	-	22,746
Library Services:	-	-
Student Support Services:	-	9,494
Instructional Staff Support:	-	-
General Administration Support:	-	358,123
School Administration:	-	-
Business Services:	-	193,339
Maintenance:	-	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	781,241
Health Room:	-	-
Curriculum/Staff Development:	-	-
	\$ 79,475	\$ 22,759,519

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2023-24	2022-23	2021-22	2020-21	2019-2020
Neighborhood Population					
BVSD OE-Out					
BVSD OE-In	1161	1158	1141	1103	1076
Placements-Out*					
Placements-In*	5	5	4	4	2
Out of District	286	286	302	343	372
Unmatched Addresses		1	1		

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2023-24	2022-23	2021-22	2020-21	2019-2020
American Indian	0% 3	0% 1	0% 1	0% 1	0% 1
African American	1% 11	0% 10	0% 6	0% 6	0% 7
Caucasian	57% 822	60% 867	63% 912	66% 957	68% 981
Asian	23% 336	20% 297	19% 273	17% 253	16% 232
Hispanic	13% 184	12% 178	11% 164	10% 145	10% 141
Native Hawaiian	0% 3	0% 5	0% 3	0% 3	0% 4
Multi	6% 93	6% 92	6% 89	6% 85	6% 84
Gender	2023-24	2022-23	2021-22	2020-21	2019-2020
Female	49% 707	49% 716	49% 710	49% 716	49% 707
Male	51% 743	51% 734	51% 738	51% 734	51% 743
Special Programs	2023-24	2022-23	2021-22	2020-21	2019-2020
ELL	2% 35	2% 35	2% 33	2% 33	3% 44
Free/Reduced Lunch	8% 194	8% 194	8% 123	9% 124	9% 131
SPED	6% 93	6% 93	6% 83	6% 85	6% 90
504	7% 108	7% 108	6% 82	7% 97	7% 99



Charter Schools (continued)

Summit Middle School

<http://sum.bvsvd.org>

	Total Budget \$5,624,172	
	General Fund	Charter
Regular Education:	\$ 19,470	\$ 4,141,524
Special Education:	-	302,841
Vocational Education:	-	-
Culturally & Linguistically Diverse:	-	-
Extra Curricular Education:	-	-
Gifted & Talented:	-	225
Library Services:	-	-
Student Support Services:	-	4,691
Instructional Staff Support:	-	325
General Administration Support:	-	98,088
School Administration:	-	66,479
Business Services:	-	7,489
Maintenance:	137,819	465,028
Utilities:	85,314	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	294,879
Enterprise:	-	-
Curriculum/Staff Development:	-	-
TOTALS:	\$ 242,603	\$ 5,381,569

OPEN ENROLLMENT PROFILE (K-12)

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Neighborhood Students					
BVSD OE-Out					
BVSD OE-In	351	342	346	349	358
Placements-Out					
Placements-In	6	5	4	1	
Out of District	4	5	4	3	1

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
American Indian	1% 3	1% 2	1% 2	0% 1	0% 0
African American	0% 1	0% 1	1% 2	1% 3	1% 4
Caucasian	63% 229	65% 231	65% 231	67% 237	67% 240
Asian	14% 51	17% 62	16% 58	16% 55	14% 49
Hispanic	10% 36	8% 28	8% 27	6% 20	6% 21
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 1
Multi	11% 41	9% 32	10% 36	11% 38	12% 44

Gender

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Female	49% 178	49% 174	50% 179	53% 188	52% 186
Male	50% 182	51% 182	50% 177	47% 166	48% 173

Special Programs

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
ELL	3% 10	1% 4	2% 6	2% 7	3% 10
Free/Reduced Lunch	9% 31	12% 43	5% 19	5% 16	3% 11
SPED	3% 12	3% 10	3% 11	3% 10	3% 10
504	12% 42	11% 40	10% 35	10% 34	8% 30



BOULDER VALLEY SCHOOL DISTRICT

FINANCIAL SECTION

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All Funds

Summary

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL*	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET	PROJECTED BUDGET 2024-25	PROJECTED BUDGET 2025-26	PROJECTED BUDGET 2026-27
Beginning Balance	\$ 337,800,409	\$ 257,621,601	\$ 211,191,578	\$ 218,057,026	\$ 423,367,080	\$ 341,238,131	\$ 249,357,188	\$ 334,432,004
Revenues	540,387,024	541,029,152	594,934,629	830,206,192	673,488,725	693,114,044	876,845,247	728,018,590
Transfers In	53,472,605	45,392,882	67,147,100	53,043,879	71,345,893	68,075,788	71,197,813	73,008,322
Total Resources	931,660,038	844,043,635	873,273,308	1,101,307,097	1,168,201,698	1,102,427,963	1,197,400,248	1,135,458,916
Expenditures	620,565,831	587,459,174	588,069,179	624,896,138	754,902,315	784,994,987	791,770,432	800,413,459
Emergency Reserves	-	-	-	-	58,705,090	52,334,775	52,090,501	53,343,240
Transfers Out	53,472,605	45,392,882	67,147,100	53,043,879	71,345,893	68,075,788	71,197,812	73,008,321
Total Uses	674,038,436	632,852,056	655,216,279	677,940,017	884,953,298	905,405,550	915,058,745	926,765,021
Ending Balance	\$ 257,621,602	\$ 211,191,578	\$ 218,057,027	\$ 423,367,080	\$ 283,154,725	\$ 197,022,413	\$ 282,341,503	\$ 208,693,895

*The 2020-21 column has been adjusted to include actual activity per audit.

Methodology for All Funds 3-Year Projections

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

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, Private Purpose Trust, and Pupil Activity Funds.

Revenue projections are based on a 5.2 percent increase for the 2024-25 school year, and a 3.5 and 2.6 percent increase for the 2025-26 and 2026-27 years respectively.

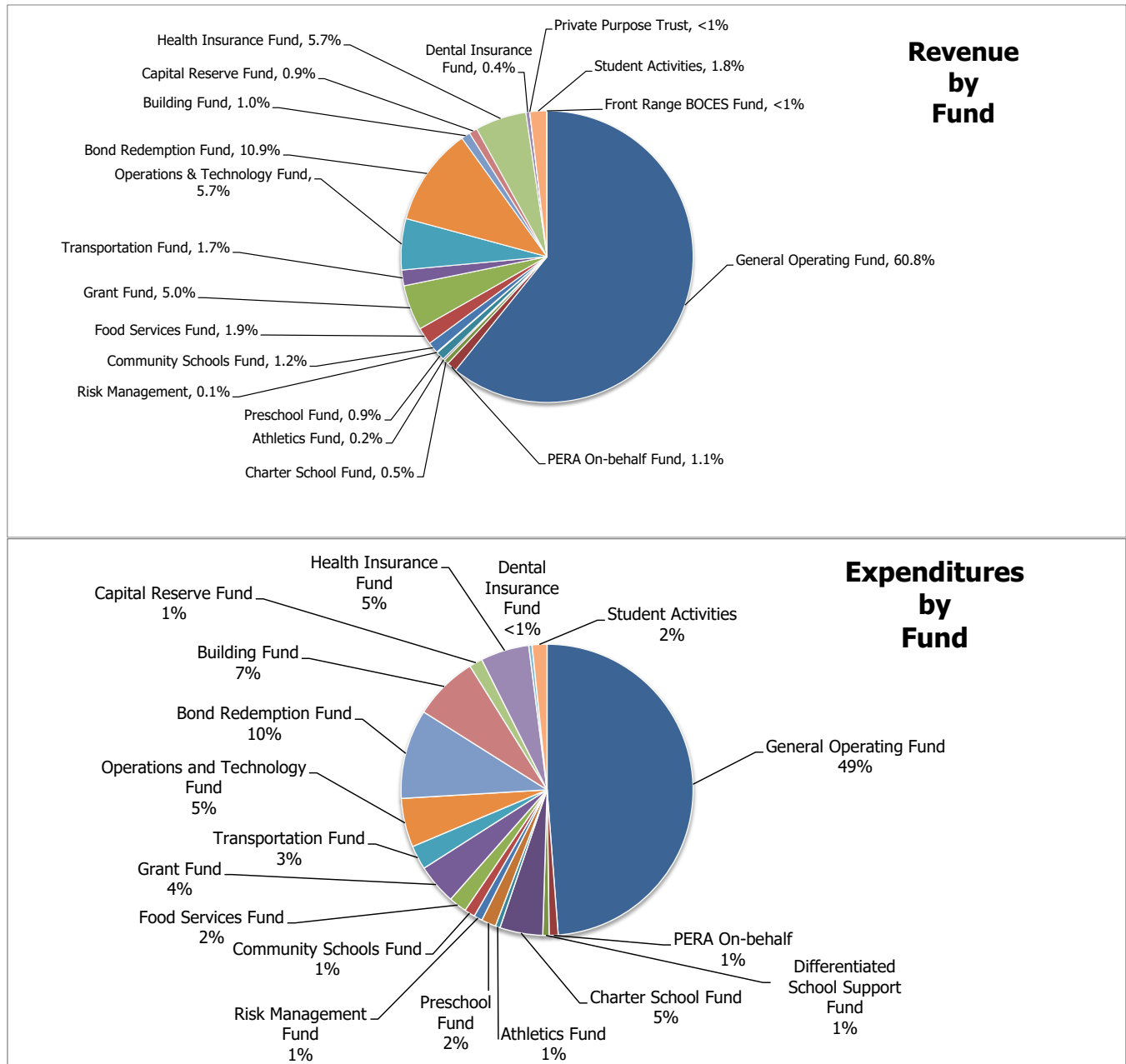
Expenditure projections are expected to follow revenue patterns for the same school years referenced above. As revenues change, expenditures will change comparatively. However, personnel expenditures are being projected to reflect salary step and cost of living increases; increases to the district's 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.

All Funds (continued)

The following charts show that of the district's 20 active funds, the General Operating Fund accounts for 61.0 percent of all revenues, while all other funds combined make up the difference. Fifty-seven percent of all district expenditures come from the General Operating Fund, with 49.0 percent occurring in the remaining 19 funds combined.



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



All Funds (continued)

Beginning Balance Summary

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL*	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET
FUND:					
General Operating Fund	\$ 43,442,449	\$ 47,717,796	\$ 73,399,443	\$ 71,224,954	\$ 75,797,321
PERA On-behalf Fund	-	-	-	-	-
Differentiated School Support	-	-	-	14,414,794	11,226,033
Charter School Fund	8,609,908	9,477,246	10,553,971	10,961,329	11,626,756
Technology Fund	2,307,552	2,549,086	-	-	-
Athletics Fund	274,411	92,170	138,500	99,285	146,107
Preschool Fund	803,233	331,893	475,532	354,778	256,225
Risk Management Fund	715,031	697,762	1,265,111	2,990,467	2,183,044
Community Schools Fund	3,008,827	2,669,601	1,312,718	2,843,853	3,715,001
Food Services Fund	177,638	218,836	1,542,807	2,000,680	1,003,959
Grant Fund	-	-	-	-	-
Transportation Fund	1,058,330	1,010,740	1,154,145	1,173,839	800,034
Operations and Technology Fund	13,077,142	22,337,386	20,231,887	19,565,698	15,549,703
Bond Redemption Fund	49,553,956	49,925,855	49,678,228	50,883,707	65,997,076
Building Fund	196,777,138	98,882,778	29,896,817	16,985,348	212,431,280
Capital Reserve Fund	5,346,486	6,882,117	5,003,177	5,112,662	5,141,513
Health Insurance Fund	4,876,987	6,073,818	7,226,152	8,958,298	6,515,230
Dental Insurance Fund	665,213	1,143,043	1,412,063	1,760,933	2,074,446
Private Purpose Trust	1,357,906	1,348,178	1,314,363	1,257,921	1,248,910
Student Activities	5,498,860	5,997,847	6,263,944	7,118,591	7,386,030
Front Range BOCES Fund	249,342	265,449	322,720	349,889	268,412
GRAND TOTAL:	\$ 337,800,409	\$ 257,621,601	\$ 211,191,578	\$ 218,057,026	\$ 423,367,080

*The 2021-22 beginning balance has been increased by \$14,443 for Summit and \$1,500 for Justice High due to the consolidation of Student Activity funds.

*The 2021-22 beginning balance has been adjusted to include \$62K in At Risk Revenue received in 2020-21 but not reflected.

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.

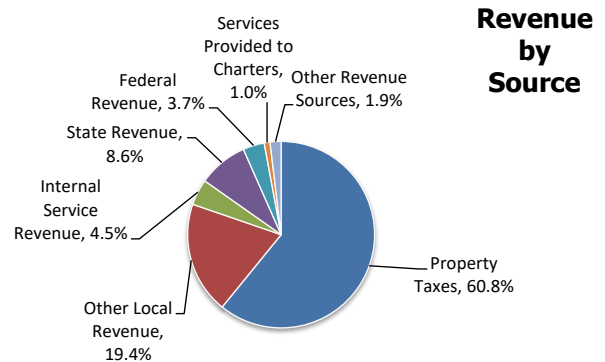
All Funds (continued)

Revenue Summary

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL*	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET
FUND:					
General Operating Fund	\$ 355,417,160	\$ 346,300,000	\$ 371,075,033	\$ 384,025,439	\$ 409,367,057
PERA On-behalf Fund	5,929,408	-	16,000,000	15,989,337	7,500,000
Differentiated School Support	-	-	-	-	-
Charter School Fund	2,365,504	2,698,740	3,012,546	3,485,405	3,508,446
Technology Fund	435,377	581,574	-	-	-
Athletics Fund	814,887	506,156	1,027,387	1,237,205	1,277,549
Preschool Fund	858,482	340,864	1,225,242	1,270,188	6,391,096
Risk Management Fund	198,173	118,861	208,123	643,509	532,780
Community Schools Fund	4,610,233	2,471,472	7,603,162	8,691,124	8,340,733
Food Services Fund	7,656,278	11,233,785	12,954,711	10,902,906	12,795,677
Grant Fund	12,938,612	36,856,888	33,800,000	33,800,000	33,800,000
Transportation Fund	10,728,879	10,750,276	10,992,936	10,849,100	11,725,155
Operations and Technology Fund	29,078,341	29,116,745	31,904,056	31,375,859	38,213,883
Bond Redemption Fund	57,832,699	56,917,873	58,275,179	72,194,959	73,320,000
Building Fund	3,384,999	432,881	160,240	203,161,285	6,700,000
Capital Reserve Fund	1,622,255	587,099	243,213	2,245,905	6,143,339
Health Insurance Fund	34,657,846	34,682,346	34,953,346	36,575,550	38,203,010
Dental Insurance Fund	2,661,451	2,707,765	2,732,832	2,883,202	2,885,000
Private Purpose Trust	27,771	10,685	7,934	54,738	70,000
Student Activities	8,858,245	4,378,135	8,482,756	10,591,891	12,400,000
Front Range BOCES Fund	310,424	337,007	275,933	228,590	315,000
GRAND TOTAL:	\$ 540,387,024	\$ 541,029,152	\$ 594,934,629	\$ 830,206,192	\$ 673,488,725

Revenue Sources by Object

Property Taxes	\$ 409,510,042
Other Local Revenue	131,230,969
Internal Service Revenue	30,632,083
State Revenue	58,011,121
Federal Revenue	24,844,378
Services Provided to Charters	6,670,472
Other Revenue Sources	12,547,000
Total Revenue	\$ 673,488,725





All Funds (continued)

Transfers In Summary

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL*	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET
FUND:					
General Operating Fund	\$ 150,000	\$ -	\$ 165,500	\$ 200,000	\$ 255,000
PERA On-behalf Fund	-	-	-	-	-
Differentiated School Support	-	-	15,814,000	-	10,000,000
Charter School Fund	25,913,939	25,437,175	27,588,816	29,838,384	32,768,059
Technology Fund	1,579,097	1,333,886	-	-	-
Athletics Fund	1,974,488	2,054,096	2,222,576	2,040,610	2,700,514
Preschool Fund	6,413,465	6,912,105	6,155,223	6,845,156	6,421,911
Risk Management Fund	4,652,227	4,854,066	6,954,066	4,954,066	5,004,066
Community Schools Fund	-	277,216	-	-	-
Food Services Fund	1,542,667	-	-	-	1,521,984
Grant Fund	-	-	-	-	-
Transportation Fund	5,328,251	2,668,063	5,452,046	6,474,403	8,983,099
Operations and Technology Fund	-	-	-	-	-
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund	5,918,471	1,856,275	2,794,873	2,691,260	3,691,260
Health Insurance Fund	-	-	-	-	-
Dental Insurance Fund	-	-	-	-	-
Private Purpose Trust	-	-	-	-	-
Student Activities	-	-	-	-	-
Front Range BOCES Fund	-	-	-	-	-
GRAND TOTAL:	\$ 53,472,605	\$ 45,392,882	\$ 67,147,100	\$ 53,043,879	\$ 71,345,893

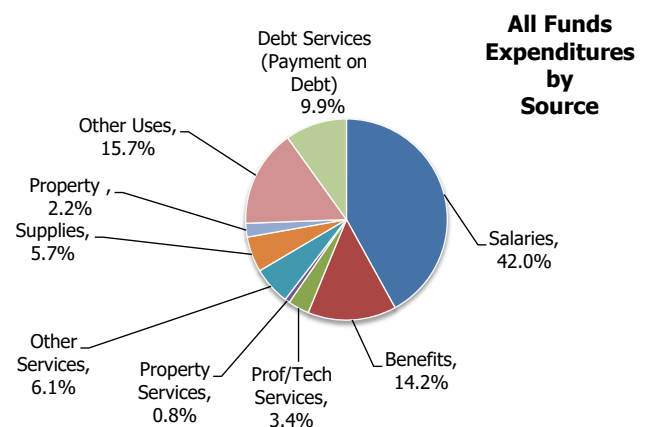
All Funds (continued)

Expenditure Summary

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL*	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET
FUND:					
General Operating Fund	\$ 298,102,683	\$ 278,334,353	\$ 306,484,891	\$ 326,860,662	\$ 368,100,344
PERA On-behalf Fund	5,929,408	-	16,000,000	15,989,337	7,500,000
Differentiated School Support	-	-	1,399,206	3,188,761	5,274,908
Charter School Fund	27,412,105	27,059,190	30,194,004	32,658,362	35,755,379
Technology Fund	1,772,940	1,557,133	-	-	-
Athletics Fund	2,971,616	2,513,922	3,289,178	3,230,993	4,004,828
Preschool Fund	7,694,811	7,057,861	7,449,750	8,162,428	12,186,426
Risk Management Fund	4,867,669	4,405,578	5,436,832	6,404,998	7,108,657
Community Schools Fund	4,714,459	3,955,571	5,906,527	7,619,976	8,887,262
Food Services Fund	9,157,747	9,909,814	12,496,838	11,899,627	15,012,157
Grant Fund	12,938,612	36,856,888	33,800,000	33,800,000	33,800,000
Transportation Fund	16,104,720	13,274,934	16,425,288	17,697,308	20,153,540
Operations and Technology Fund	19,818,097	31,222,244	32,570,245	35,391,854	40,939,822
Bond Redemption Fund	57,460,800	57,165,500	57,069,700	57,081,590	74,913,173
Building Fund	101,279,359	69,418,841	13,071,709	7,715,353	54,089,729
Capital Reserve Fund	6,005,095	4,322,314	2,928,601	4,908,314	11,116,991
Health Insurance Fund	33,461,015	33,530,012	33,221,200	39,018,618	40,521,314
Dental Insurance Fund	2,183,621	2,438,745	2,383,963	2,569,689	2,752,785
Private Purpose Trust	37,499	44,500	64,375	63,749	70,000
Student Activities	8,359,258	4,112,038	7,628,108	10,324,452	12,400,000
Front Range BOCES Fund	294,317	279,736	248,764	310,067	315,000
GRAND TOTAL:	\$ 620,565,831	\$ 587,459,174	\$ 588,069,179	\$ 624,896,138	\$ 754,902,315

Expenditures by Object

Salaries	\$ 316,569,091
Benefits	107,158,153
Prof/Tech Services	25,723,534
Property Services	5,920,071
Other Services	46,248,438
Supplies	42,985,976
Property	16,856,013
Other Uses	118,527,866
Debt Services (Payment on Debt)	74,913,173
Total Expenditures	\$ 754,902,315





All Funds (continued)

Reserves Summary

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL*	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET
FUND:					
General Operating Fund	\$ -	\$ -	\$ -	\$ -	42,163,034
PERA On-behalf Fund	-	-	-	-	-
Differentiated School Support	-	-	-	-	158,247
Charter School Fund	-	-	-	-	1,072,839
Technology Fund	-	-	-	-	-
Athletics Fund	-	-	-	-	119,342
Preschool Fund	-	-	-	-	384,390
Risk Management Fund	-	-	-	-	611,233
Community Schools Fund	-	-	-	-	266,618
Food Services Fund	-	-	-	-	309,463
Grant Fund	-	-	-	-	-
Transportation Fund	-	-	-	-	1,354,748
Operations and Technology Fund	-	-	-	-	1,362,056
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	3,859,121
Health Insurance Fund	-	-	-	-	4,196,926
Dental Insurance Fund	-	-	-	-	2,206,661
Private Purpose Trust	-	-	-	-	-
Student Activities	-	-	-	-	372,000
Front Range BOCES Fund	-	-	-	-	268,412
GRAND TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ 58,705,090

All Funds (continued)

Transfers Out Summary

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL*	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET
FUND:					
General Operating Fund	\$ 53,189,130	\$ 45,191,413	\$ 66,930,131	\$ 52,792,410	\$ 71,039,424
PERA On-behalf Fund	-	-	-	-	-
Differentiated School Support	-	-	-	-	-
Charter School Fund	-	-	-	-	-
Technology Fund	-	-	-	-	-
Athletics Fund	-	-	-	-	-
Preschool Fund	48,475	51,469	51,469	51,469	51,469
Risk Management Fund	-	-	-	-	-
Community Schools Fund	235,000	150,000	165,500	200,000	255,000
Food Services Fund	-	-	-	-	-
Grant Fund	-	-	-	-	-
Transportation Fund	-	-	-	-	-
Operations and Technology Fund	-	-	-	-	-
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	-
Health Insurance Fund	-	-	-	-	-
Dental Insurance Fund	-	-	-	-	-
Private Purpose Trust	-	-	-	-	-
Student Activities	-	-	-	-	-
Front Range BOCES Fund	-	-	-	-	-
GRAND TOTAL:	\$ 53,472,605	\$ 45,392,882	\$ 67,147,100	\$ 53,043,879	\$ 71,345,893



All Funds (continued)

Ending Fund Balance Summary

	2023-24 Beginning Fund Balance	2023-24 Reserves	2023-24 Net Beginning Fund Balance	2023-24 Ending Fund Balance	Net Change	% Net Change
FUND:						
General Operating Fund	\$ 75,797,321	\$ 42,163,034	\$ 33,634,287	\$ 4,116,576	\$ (29,517,711)	-88%
PERA On-behalf Fund	-	-	-	-	-	0%
Differentiated School Support	11,226,033	158,247	11,067,786	15,792,878	4,725,092	43%
Charter School Fund	11,626,756	1,072,839	10,553,917	10,981,368	427,451	4%
Technology Fund	-	-	-	-	-	0%
Athletics Fund	\$146,107	\$119,342	26,765	-	(26,765)	-100%
Preschool Fund	256,225	384,390	(128,165)	446,947	575,112	-449%
Risk Management Fund	2,183,044	611,233	1,571,811	-	(1,571,811)	-100%
Community Schools Fund	3,715,001	266,618	3,448,383	2,646,854	(801,529)	-23%
Food Services Fund	1,003,959	309,463	694,496	-	(694,496)	-100%
Grant Fund	-	-	-	-	-	0%
Transportation Fund	800,034	1,354,748	(554,714)	-	554,714	-100%
Operations and Technology Fund	15,549,703	1,362,056	14,187,647	11,461,708	(2,725,939)	-19%
Bond Redemption Fund	65,997,076	-	65,997,076	64,403,903	(1,593,173)	-2%
Building Fund	212,431,280	-	212,431,280	165,041,551	(47,389,729)	-22%
Capital Reserve Fund	5,141,513	3,859,121	1,282,392	-	(1,282,392)	-100%
Health Insurance Fund	6,515,230	4,196,926	2,318,304	-	(2,318,304)	-100%
Dental Insurance Fund	2,074,446	2,206,661	(132,215)	-	132,215	-100%
Private Purpose Trust	1,248,910	-	1,248,910	1,248,910	-	0%
Student Activities	7,386,030	372,000	7,014,030	7,014,030	-	0%
Front Range BOCES Fund	268,412	268,412	-	-	-	0%
GRAND TOTAL:	\$ 423,367,080	\$ 58,705,090	\$ 364,661,990	\$ 283,154,725	\$ (81,507,265)	

All Funds (continued)

Summary of Fund Balance Changes

	2023-24 Beginning Fund Balance	2023-24 Reserves	2023-24 Net Beginning Fund Balance	2023-24 Ending Fund Balance	Net Change	% Net Change
FUND:						
General Operating Fund	\$ 75,797,321	\$ 42,163,034	\$ 33,634,287	\$ 4,116,576	\$ (29,517,711)	-88%
PERA On-behalf Fund	-	-	-	-	-	0%
Differentiated School Support	11,226,033	158,247	11,067,786	15,792,878	4,725,092	43%
Charter School Fund	11,626,756	1,072,839	10,553,917	10,981,368	427,451	4%
Technology Fund	-	-	-	-	-	0%
Athletics Fund	\$146,107	\$119,342	26,765	-	(26,765)	-100%
Preschool Fund	256,225	384,390	(128,165)	446,947	318,782	-249%
Risk Management Fund	2,183,044	611,233	1,571,811	-	(1,571,811)	-100%
Community Schools Fund	3,715,001	266,618	3,448,383	2,646,854	(801,529)	-23%
Food Services Fund	1,003,959	309,463	694,496	-	(694,496)	-100%
Grant Fund	-	-	-	-	-	0%
Transportation Fund	800,034	1,354,748	(554,714)	-	554,714	-100%
Operations and Technology Fund	15,549,703	1,362,056	14,187,647	11,461,708	(2,725,939)	-19%
Bond Redemption Fund	65,997,076	-	65,997,076	64,403,903	(1,593,173)	-2%
Building Fund	212,431,280	-	212,431,280	165,041,551	(47,389,729)	-22%
Capital Reserve Fund	5,141,513	3,859,121	1,282,392	-	(1,282,392)	-100%
Health Insurance Fund	6,515,230	4,196,926	2,318,304	-	(2,318,304)	-100%
Dental Insurance Fund	2,074,446	2,206,661	(132,215)	-	132,215	-100%
Private Purpose Trust	1,248,910	-	1,248,910	1,248,910	-	0%
Student Activities	7,386,030	372,000	7,014,030	7,014,030	-	0%
Front Range BOCES Fund	268,412	268,412	-	-	-	0%
GRAND TOTAL:	\$ 423,367,080	\$ 58,705,090	\$ 364,661,990	\$ 283,154,725	\$ (81,763,595)	

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 supports a three-year allocation of resources to schools. The fund balance will be used to continue support to schools.

Operations & Technology Fund – Fund balance carryover funds are for identified projects and personnel in operations.

Risk Management Fund – Fund balance carryover was derived from a one-time transfer in 2021-22 and is being used to cover incremental costs of the Marshall Fire and to address fluctuations in annual insurance premiums.

Community Schools Fund – The Community Schools Fund is expected to decrease the fiscal year 2024 fund balance by \$556,000 to support Preschool Enrichment startup costs for 10 new locations and install a new infant toddler playground. These items are identified and budgeted as one-time uses of funds and therefore will not lead to an ongoing decline in fund balance.

Food Services Fund – Fund balance carryover was derived from one-time federal and state grant awards to assist with food purchases.

Transportation Fund – This fund includes a contingency reserve that was replenished in the current fiscal year, 2023-24, with one-time funds after being utilized in the prior fiscal year, 2022-23.

Bond Redemption Fund – This fund is expected to have a difference of \$1.6M because of principal payments made on BVSD’s general obligation bonds in December 2023 and an expected increase in property tax receipts for FY24.

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 and the 2022 Critical Needs 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 facility improvements and maintenance, fiber optic cable repairs, and district vehicle replacement.

Health Insurance Fund – Fund balance was generated from positive claims experience and savings. Fund balance is being partially used to cover an increase in district contributions (5%) 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 2024-25, as necessary.

Budgeted Expenditures per Student

FUND:	2022-23		2023-24	
	Budgeted		Budgeted	
	Budgeted Expenditures	Expenditures Per Student FTE	Budgeted Expenditures	Expenditures Per Student FTE
Operating Funds	\$ 399,655,615	\$ 14,477	\$ 448,817,804	\$ 16,511
Grant Fund	33,800,000	1,224	33,800,000	1,243
Special Revenue Funds	67,564,955	2,447	76,105,519	2,800
Internal Service Funds*	38,486,643	1,394	43,274,099	1,592
Bond Redemption Fund	57,075,150	2,067	74,913,173	2,756
Capital Project Funds	25,638,517	929	65,206,720	2,399
Fiduciary Funds	11,145,000	404	12,785,000	470
Total Budget	\$ 633,365,880	\$ 22,942	\$754,902,315	\$ 27,771

BUDGETED ENROLLMENT:

	2022-23	2023-24
Student Enrollment	28,250	28,203
Student Funded FTE	27,606.5	27,183.7

* Internal Service Funds are used to account for self-funded employee health and dental insurance programs within the district.

All Funds (continued)

Authorized FTE Summary

LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-224 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
119 BEAR CREEK ELEMENTARY	-	1.000	-	16.500	0.933	-	-	-	9.559	1.937	2.000	31.929
120 BIRCH ELEMENTARY	-	1.000	-	18.336	2.500	-	-	-	5.610	2.000	2.000	31.446
124 COLUMBINE ELEMENTARY	-	1.000	1.000	23.553	4.459	0.700	-	-	2.597	2.250	2.500	38.059
127 CREST VIEW ELEMENTARY	-	1.000	0.500	23.250	3.500	-	-	-	5.983	2.000	2.750	38.983
130 DOUGLASS ELEMENTARY	-	1.000	-	17.435	1.500	-	-	-	4.660	2.000	2.500	29.095
131 SANCHEZ ELEMENTARY	-	1.000	1.000	22.836	5.000	0.500	-	-	4.184	2.000	2.250	38.770
132 EISENHOWER ELEMENTARY	-	1.000	-	17.252	1.524	-	-	-	11.766	2.125	2.500	36.167
134 EMERALD ELEMENTARY	-	1.000	-	22.469	3.250	-	-	-	5.535	1.750	2.500	36.504
136 FLATIRONS ELEMENTARY	-	0.900	-	9.624	1.500	-	-	-	6.300	2.000	2.000	22.324
138 FOOTHILL ELEMENTARY	-	1.000	-	24.000	2.500	-	-	-	10.030	2.125	3.000	42.655
141 GOLD HILL ELEMENTARY	-	0.050	-	2.423	-	-	-	-	0.200	0.810	0.250	3.733
144 HEATHERWOOD ELEMENTARY	-	1.000	-	14.668	1.500	-	-	-	7.094	2.000	2.000	28.262
147 JAMESTOWN ELEMENTARY	-	0.050	-	2.268	-	-	-	-	0.100	0.900	0.250	3.568
150 KOHL ELEMENTARY	-	1.000	1.000	16.184	2.500	-	-	-	7.243	2.000	2.500	32.427
153 LAFAYETTE ELEMENTARY	-	1.000	(1.000)	24.250	5.578	-	-	-	10.120	2.250	2.500	44.698
154 RYAN ELEMENTARY	-	1.000	1.000	24.668	4.300	-	-	-	9.187	2.250	2.000	44.405
156 FIRESIDE ELEMENTARY	-	1.000	-	23.000	3.800	-	-	-	7.702	2.125	2.500	40.127
157 LOUISVILLE ELEMENTARY	-	1.000	0.500	23.000	3.000	-	-	-	8.837	2.260	2.500	41.097
158 COAL CREEK ELEMENTARY	-	1.000	-	17.105	3.000	-	-	-	8.020	2.125	2.000	33.250
161 BCSIS	-	1.000	-	15.001	1.500	-	-	-	2.547	2.000	1.500	23.548
164 CREEKSIDE ELEMENTARY	-	1.000	-	21.000	2.500	-	-	-	7.879	2.125	2.000	36.504
166 MESA ELEMENTARY	-	1.000	-	14.334	1.900	-	-	-	5.870	2.000	2.000	27.104
169 NEDERLAND ELEMENTARY	-	1.000	-	12.700	2.000	-	-	-	5.396	2.000	2.500	25.596
173 MAPLETON	-	-	-	-	0.500	-	-	-	-	-	-	0.500
180 PIONEER ELEMENTARY	-	1.000	1.000	25.500	3.500	-	-	-	5.444	2.375	3.000	41.819
185 SUPERIOR ELEMENTARY	-	1.000	-	23.500	3.250	-	-	-	7.077	1.875	2.750	39.452
190 UNIVERSITY HILL ELEM	-	1.000	1.000	22.669	5.000	-	-	-	4.043	2.750	2.750	39.212
192 HIGH PEAKS ELEMENTARY	-	1.000	-	14.844	1.250	-	-	-	2.933	1.750	1.000	22.777
193 COMMUNITY MONTESSORI	-	1.000	-	12.501	1.500	-	-	-	12.733	2.000	2.000	31.734
196 WHITTIER ELEMENTARY	-	1.000	-	18.869	2.500	-	-	-	4.169	2.000	2.000	30.538
1 ELEMENTARY SCHOOLS TOTAL	-	27.000	6.000	523.739	75.744	1.200	-	-	182.818	57.782	62.000	936.283
225 BROOMFIELD HEIGHTS MIDDLE	-	1.000	1.000	25.630	4.000	-	-	-	8.955	3.000	3.000	46.585
230 MANHATTAN MIDDLE	-	1.000	1.000	22.622	4.000	-	-	-	7.569	3.000	3.000	42.191
240 CASEY MIDDLE	-	1.000	1.000	24.925	4.000	-	-	-	2.502	5.726	3.500	42.653
250 CENTENNIAL MIDDLE	-	1.000	1.000	31.666	4.000	-	-	-	6.599	3.000	3.500	50.765
252 ANGEVINE MIDDLE	-	1.000	1.557	37.320	4.732	1.000	-	-	10.507	4.001	3.750	63.867
254 LOUISVILLE MIDDLE	-	1.000	1.000	30.875	3.170	-	-	-	9.995	3.222	3.000	52.262
260 PLATT MIDDLE	-	1.000	1.000	27.810	2.320	-	-	-	5.431	3.000	3.750	44.311
270 SOUTHERN HILLS MIDDLE	-	1.000	1.000	23.067	3.000	1.000	-	-	3.889	3.000	3.000	38.956
2 MIDDLE SCHOOLS TOTAL	-	8.000	8.557	223.915	29.222	2.000	-	-	55.447	27.949	26.500	381.590
310 BOULDER HIGH	-	1.000	4.000	93.520	15.276	-	-	1.000	13.983	8.208	7.510	144.497
315 BROOMFIELD HIGH	-	1.000	3.000	76.570	7.084	-	-	(0.564)	14.689	7.050	7.000	115.829
320 CENTAURUS HIGH	-	1.000	3.000	72.644	8.400	-	0.500	(1.500)	19.789	8.000	6.000	117.833
330 FAIRVIEW HIGH	-	1.000	4.000	80.691	6.100	-	-	(2.551)	19.803	8.946	8.000	125.989
340 ARAPAHOE RIDGE HIGH	-	1.000	1.000	11.140	1.600	-	-	-	2.000	3.000	-	19.740
350 NEW VISTA HIGH	-	1.000	1.000	18.490	0.114	-	0.750	(0.554)	1.110	3.359	2.500	27.769
360 MONARCH HIGH	-	1.000	4.999	65.180	5.400	-	-	1.906	14.220	6.896	7.000	106.601
3 SENIOR HIGH SCHOOLS TOTAL	-	7.000	20.999	418.235	43.974	-	1.250	(2.263)	85.594	45.459	38.010	658.258
461 BOULDER UNIVERSAL	-	1.000	1.000	14.481	6.025	-	1.000	-	-	2.800	-	26.306
490 CAREER AND TECHNICAL EDUCATION	-	-	1.000	13.864	1.000	-	-	-	5.251	2.010	4.500	27.625
4 CAREER/TECHNICAL SCHOOLS TOTAL	-	1.000	2.000	28.345	7.025	-	1.000	-	5.251	4.810	4.500	53.931
502 MONARCH K-8	-	1.000	2.000	40.084	5.250	-	-	-	14.156	4.000	3.500	69.990
503 NEDERLAND MIDDLE/SENIOR	-	1.000	1.000	18.060	0.060	-	-	(0.339)	3.825	4.408	3.000	31.014
505 ASPEN CREEK K-8	-	1.000	2.000	43.600	4.670	-	-	-	12.673	3.750	4.000	71.693
506 ELDORADO K-8	-	1.000	2.000	31.498	3.750	-	-	-	10.239	3.625	4.250	56.362
509 MEADOWLARK K-8	-	1.000	2.000	35.348	3.500	-	-	-	9.656	3.625	3.750	58.879
5 COMBINATION SCHOOLS TOTAL	-	5.000	9.000	168.590	17.230	-	-	(0.339)	50.549	19.408	18.500	287.938



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 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
601 ED CENTER DEPARTMENTS	-	-	-	60.572	-	-	-	-	0.010	0.030	-	60.612
602 SUPERINTENDENT'S OFFICE	1.000	-	-	-	-	-	1.000	-	-	1.210	-	3.210
603 DEPUTY SUPERINTENDENT	1.000	-	-	-	-	-	-	-	-	1.000	-	2.000
604 LEGAL COUNSEL OFFICE	-	-	-	-	-	-	3.600	-	0.010	1.000	-	4.610
605 CURRICULUM, ASSESSMENT & INSTR	2.000	-	-	-	2.000	-	3.200	-	-	1.000	-	8.200
606 BUSINESS SERVICES DIVISION	1.000	-	-	-	-	-	-	-	-	1.000	-	2.000
607 STRATEGIC INITIATIVES	1.000	-	-	-	4.000	-	-	-	-	1.500	-	6.500
608 PLANNING & ASSESSMENT	2.000	-	-	-	-	-	3.000	1.000	-	1.000	-	7.000
609 CAREER AND TECHNICAL EDUCATION	1.000	-	-	-	3.500	-	2.000	-	-	-	-	6.500
610 PRESCHOOL	-	-	-	-	1.000	-	-	-	1.000	-	-	2.000
611 SPECIAL EDUCATION	4.700	-	-	34.526	20.800	107.007	-	-	20.740	2.100	-	189.873
612 READING	2.000	-	-	-	3.000	-	-	-	-	-	-	5.000
613 STUDENT SUCCESS	4.000	-	-	1.000	-	-	13.100	-	1.010	1.000	-	20.110
614 INSTITUTIONAL EQUITY	2.000	-	-	-	2.500	-	1.000	-	0.504	1.000	0.010	7.014
616 I CULTURALLY & LINGUISTICALLY DIVERSE ED	1.000	-	-	5.946	2.000	-	-	-	-	1.000	-	9.946
617 ELEMENTARY ED ADMIN	-	-	-	19.957	(0.500)	-	-	-	5.831	-	-	25.288
618 MIDDLE LEVEL ED ADMIN	-	-	-	4.544	0.500	-	-	-	-	-	-	5.044
619 SECONDARY ED ADMIN	-	-	1.000	3.769	-	-	-	0.077	0.811	0.600	-	6.257
620 SUMMER SCHOOL	-	-	-	0.080	0.090	-	-	-	0.130	0.060	-	0.360
621 EAST NETWORK	1.000	-	-	-	-	-	-	-	-	1.000	-	2.000
622 SOUTHWEST NETWORK	2.000	-	-	-	-	-	-	-	-	-	-	2.000
623 NORTHWEST NETWORK	2.000	-	-	-	-	-	-	-	-	1.000	-	3.000
625 ONLINE EDUCATION	-	-	-	-	-	-	1.000	-	-	-	-	1.000
634 I ENGLISH LANGUAGE DEVELOPMENT	-	-	-	-	1.000	-	-	-	-	-	-	1.000
635 DISTRICT-WIDE INSTRUCTION	1.000	-	-	-	-	-	1.000	-	-	0.800	-	2.800
640 OPERATIONAL SERVICES	0.500	-	-	-	-	-	1.900	0.800	-	0.500	-	3.700
642 MAINTENANCE & OPERATIONS	2.000	-	-	-	-	-	4.000	-	-	1.000	50.000	57.000
643 ENVIRONMENTAL SERVICES	1.000	-	-	-	-	-	16.000	-	-	-	16.720	33.720
644 BOND	-	-	-	-	-	-	-	1.000	-	-	-	1.000
652 COMMUNITY SCHOOLS	-	-	-	-	-	-	-	-	-	0.400	-	0.400
668 COMMUNICATION SERVICES	1.000	-	-	-	-	-	6.000	1.000	-	-	-	8.000
670 GRANTS ADMINISTRATION	0.750	-	-	-	-	-	-	-	-	-	-	0.750
685 STUDENT ENROLLMENT CENTER	1.000	-	-	-	-	-	2.000	1.000	-	3.010	-	7.010
686 PROFESSIONAL LEARNING	1.000	-	-	-	1.000	-	2.500	-	-	0.500	-	5.000
687 HUMAN RESOURCES	4.100	-	-	-	3.000	-	10.000	1.000	0.313	6.500	-	24.913
688 BUDGET SERVICES	1.000	-	-	-	-	-	6.200	-	-	-	-	7.200
689 INFORMATION TECHNOLOGY	7.000	-	-	-	-	-	-	42.020	-	2.000	-	51.020
690 FINANCE & ACCOUNTING	0.800	-	-	-	-	-	10.535	-	-	5.250	-	16.585
691 BENEFITS AND RISK MGT	-	-	-	-	-	-	0.200	-	-	-	-	0.200
695 PURCHASING	1.000	-	-	-	-	-	1.000	-	-	3.000	-	5.000
698 HEALTH SERVICES	1.000	-	-	-	-	17.200	7.000	1.000	1.645	2.000	0.010	29.855
6 CENTRALIZED SERVICES TOTAL	50.850	-	1.000	130.394	43.890	124.207	96.235	48.897	32.004	40.460	66.740	634.677
791 MATERIALS MANAGEMENT	-	-	-	-	-	-	3.000	-	-	-	6.000	9.000
792 PRINT SHOP	-	-	-	-	-	-	-	-	-	-	2.000	2.000
796 TRANSPORTATION SERVICES	-	-	-	-	-	-	1.000	-	-	-	-	1.000
7 SERVICE CENTERS TOTAL	-	-	-	-	-	-	4.000	-	-	-	8.000	12.000
809 DISTRICT ALLOCATIONS	-	-	-	2.000	-	-	-	-	1.000	-	-	3.000
8 DISTRICT-WIDE COSTS TOTAL	-	-	-	2.000	-	-	-	-	1.000	-	-	3.000
925 SUMMIT CHARTER	-	-	-	-	-	-	-	-	-	-	1.750	1.750
954 JUSTICE HIGH CHARTER	-	-	-	-	-	-	-	-	-	-	0.500	0.500
971 EDUCATION CENTER BUILDING	-	-	-	-	-	-	1.000	-	-	-	1.000	2.000
975 HALCYON	-	-	-	-	-	-	-	-	-	-	0.500	0.500
9 OTHER OPERATIONAL UNITS TOTAL	-	-	-	-	-	-	1.000	-	-	-	3.750	4.750
TOTAL GENERAL OPERATING FUND	50.850	48.000	47.556	1,495.218	217.085	127.407	103.485	46.295	412.662	195.868	228.000	2,972.426
OTHER DISTRICT FUNDS												
06 OPERATIONS AND TECHNOLOGY FUND	-	-	-	-	-	-	-	-	-	1.000	-	1.000
12 DIFFERENTIATED SCHOOL SUPPORT FUND	-	-	-	5.776	22.498	-	2.000	-	15.243	0.125	-	45.642
13 COMMUNITY SCHOOL PROGRAM	1.410	-	-	-	-	-	11.530	-	89.810	1.960	2.000	106.710
16 ATHLETIC FUND	1.000	-	-	-	-	-	-	-	-	-	-	1.000
18 RISK MANAGEMENT FUND	0.300	-	-	-	-	-	5.200	-	-	0.500	-	6.000
19 PRESCHOOL FUND	2.000	-	-	34.000	2.000	7.970	2.000	-	78.500	4.000	1.000	131.470
21 FOOD SERVICES FUND	1.000	-	-	-	-	-	10.000	-	-	2.000	111.188	124.188
22 GRANTS FUND	0.500	-	-	77.990	21.487	4.800	17.800	-	37.479	4.000	0.625	164.681
25 TRANSPORTATION FUND	1.000	-	-	-	-	-	7.620	-	35.000	19.000	206.750	269.370
41 2014 BUILDING FUND	2.100	-	-	-	-	-	8.100	0.200	-	2.500	-	12.900
66 HEALTH INSURANCE FUND	0.850	-	-	-	-	-	2.600	-	-	-	-	3.450
67 DENTAL INSURANCE FUND	0.150	-	-	-	-	-	0.400	-	-	-	-	0.550
10 OTHER DISTRICT FUNDS TOTAL	10.310	-	-	117.766	45.985	12.770	67.250	0.200	256.032	35.085	321.563	866.961
CHARTER SCHOOL FUND												
11 CHARTER SCHOOL FUND	-	-	-	-	-	-	-	-	-	-	-	-
925 SUMMIT CHARTER	-	1.000	2.000	20.292	1.792	-	1.000	-	6.167	3.810	-	36.061
932 BOULDER PREP CHARTER	-	-	-	8.500	3.000	-	-	-	-	0.500	-	12.000
952 HORIZONS K-8 CHARTER	-	1.000	1.000	24.700	0.900	-	0.500	-	8.530	2.810	2.000	41.440
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	6.800	144.192	15.692	-	13.100	-	33.234	15.380	10.290	252.688
ALL FUNDS GRAND TOTAL	69.160	54.000	54.356	1,757.176	278.762	140.177	183.835	46.495	701.928	246.333	559.853	4,092.075

Note: Effective 2023-24, Authorized FTE includes temporary conversations of base positions.

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. Additional FTE can be allocated based on school needs. K-8 AP formula currently under review due to decrease in total enrollment.
3. Classroom Teachers Staffing Formula/Ratio: 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. School Counselors: 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. Additional FTE can be allocated based on school needs. K-8 AP formula currently under review due to decrease in total enrollment.

3. Classroom Teachers Staffing Formula/Ratio: 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. School 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 .959 paraeducator FTE per school. Select schools are required to maintain a minimum of 0.50 FTE for health room staffing needs.
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. School 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 2.176 FTE for the larger schools and .27 FTE for smaller schools. The paraeducator allocation includes hours for regular programs and health rooms. Select schools are required to maintain a minimum of 0.50 FTE for health room staffing needs.
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	2.5 FTE	Fairview	3.0 FTE	Monarch	2.5 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. 1.75 Para Professional for ICAN Programs
 - iii. 3.50 Para Professionals for Multi-Intensive Programs
 - iv. 3.50 Para Professionals for Autism Intensive Programs
 - c. Intensive Programs Middle/High
 - i. 1.0 Teacher FTE
 - ii. 1.750 Para Professional for ICAN Programs
 - iii. 3.125 Para Professionals for Multi-Intensive Programs
 - iv. 3.125 Para Professionals for Autism Intensive Programs
 - d. Intensive Programs High
 - i. 1.0 Teacher FTE
 - ii. 1.438 Para Professional for ICAN Programs
 - iii. 2.813 Para Professionals for Multi-Intensive Programs
 - iv. 2.813 Para Professionals for Autism Intensive Programs
 - e. Speech/Language Pathologist
 - i. FTE based on number of students on IEP
 - f. Psychologist/Social Workers
 - i. FTE based on school student population
 - g. Occupational/Physical Therapists
 - i. FTE allocated based on number of students on IEP

Special Program Allocation	Special Skills Aides Allocated as follows:
5.000 SPED Directors	3.436 Interpreters
8.100 Clerical	0.875 COTA\OTA
1.000 Child Find Coordinator	172.598 Paraeducators
1.000 Transitional 18-21	
4.000 Teacher in Other Assignment	
0.800 Teacher Assistive Tech	
4.000 Charter School Teachers	
173.084 Special Education Teacher Assigned to Schools	
8.000 BCBA	
1.000 Preschool	
2.400 Child Find	
2.000 Audiologist	
2.000 Visual Impaired	
3.500 Hearing Impaired	
56.850 Speech Language Specialist	
21.400 Occupational & Physical Therapist	
38.237 Social Workers/Psychologists	

Special Program Allocations (continued)

2. Instrumental Music: 26.661 teaching positions

3. Literacy:

27.24 Literacy Teacher FTE at the K-5 level: FTE is allocated based on size, demographics, and student assessment data.

9.10 Literacy Teacher FTE for Secondary: FTE is allocated based on size, demographics, and student assessment data.

4. Preschool per classroom allocations:

1.000 Teacher

0.95 First Paraeducator

0.75 Second Paraeducator

0.125 Clerical

0.100 Health Room Paraeducator

11.60 Community Liaisons will no longer be assigned to individual schools, but will be centrally located

5.25 Additional Preschool paraeducator reserves to be assigned to individual classrooms as needed, 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 Office Manager

1.000 Health Para-Educator

1.000 ECE Director (Site Administrator)

Community Montessori

2.000 Teachers

3.000 First Paraeducators

0.25 Health Room Paraeducator

0.25 Clerical

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 30-40 students in increments of .25. Middle Schools are allocated 1.0 FTE for every 40- 50 students in increments of .17. High schools are allocated 1.0 FTE for every 40-50 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

FTE is allocated as: 7.768 FTE at the K-5 level, 2.073 FTE at the Middle School level and 1.115 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 gifted and talented students. Allocation formulas may change each year depending upon available resources.

Special Program Allocations (continued)

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

Federal Funds: Federal Grant Dollars	11.35% of total Special Education budget
State Funds: Categorical Reimbursements	18.68% of total Special Education budget
Local Funds: School Finance Act, Mill Levy Override	69.98% of total Special Education budget

II. Expenditures Over the Past Five Years: A Comparison

Expenditures:	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Salaries/Wages	\$ 29,853,281	\$ 30,094,465	\$ 30,435,139	\$ 33,093,576	\$ 37,199,635
Benefits	9,887,092	10,218,226	10,393,901	10,335,518	12,728,838
Purchased Services, Supplies, Capital Outlay	1,905,726	2,119,532	1,382,713	2,086,757	1,346,793
Total General Operating and Preschool Fund Expenditures	\$ 41,646,099	\$ 42,432,223	\$ 42,211,753	\$ 45,515,851	\$ 51,275,266
Charter Expenditures	904,521	1,019,346	723,419	841,096	841,096
Transportation Expenditures	1,666,972	1,322,525	1,695,623	1,704,104	2,342,765
Maintenance of Effort	\$ 44,217,592	\$ 44,774,094	\$ 44,630,795	\$ 48,061,051	\$ 54,459,127
Total Grant Expenditures ^{1, 2}	\$ 6,108,383	\$ 6,034,349	\$ 6,621,538	\$ 7,177,175	\$ 6,969,103
Total Expenditures	\$ 50,325,975	\$ 50,808,443	\$ 51,252,333	\$ 55,238,226	\$ 61,428,230
Personnel (full-time equivalents) ^{3, 4}					
Instructional Staff ⁴	324.566	328.766	315.330	314.767	329.257
Paraprofessionals	214.509	214.184	232.097	214.648	191.861
Clerical	9.100	9.100	8.100	8.100	8.100
Administrators	5.000	5.000	5.000	5.000	5.000
Total General Fund & Grant Personnel	553.17	557.05	560.53	542.51	534.22
October Pupil Count	3,761	3,623	3,417	3,613	3,824
December Pupil Count ⁵	3,854	3,636	3,543	3,678	3,916
Per October Pupil Expenditure	\$ 13,381	\$ 14,024	\$ 14,999	\$ 15,289	\$ 16,064
Per December Pupil Expenditure	\$ 13,058	\$ 13,974	\$ 14,467	\$ 15,018	\$ 15,685
State Categorical Reimbursement	\$ 7,240,136	\$ 7,211,379	\$ 7,554,445	\$ 10,004,770	\$ 11,472,377
State Child Find Reimbursement	\$ 159,634	\$ 125,260	\$ 142,437	\$ -	\$ -

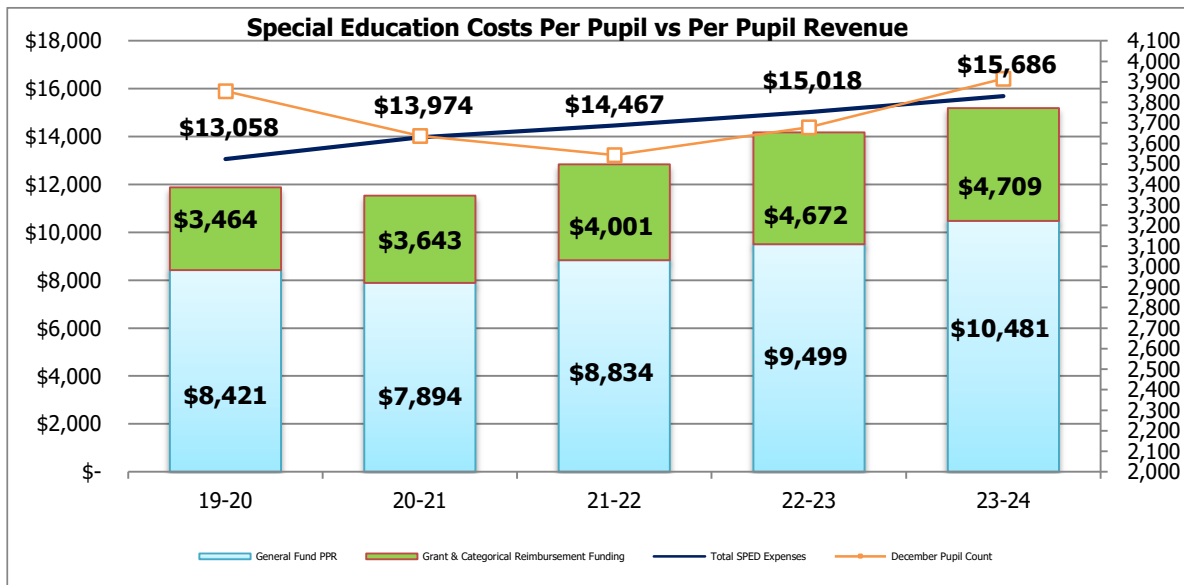
- 1 Total grant expenditures amounts for prior years have been adjusted to reflect pass-through transfers.
- 2 Personnel figures reflect both the General Operating Fund and Grant Fund.
- 3 Includes Special Skills Aide hours converted to FTE. And Charter school FTE.
- 4 Actual FTE are a point in time number and may change depending on the date used.
- 5 December Count budget is an estimate based on the prior year count, a 2.4% increase from October.

Special Education Costs

Over the last five years, the number of students in Special Education has increased 1.6 percent while per pupil revenue (PPR) increased 24.5 percent on average in that same span of time. The difference between PPR and total special education costs reflects a shortfall in revenue of approximately 2.4 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 grants 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 11.5 percent on average over the last five years. Currently, grant and other state funding equates to 31.4 percent of the total for special education funding; these alternate funding sources have resulted in an average increase of 35.9 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	131,162,271	292,204,809	423,367,080
Revenues	574,855,386	98,633,339	673,488,725
Transfers Between Funds	(3,691,260)	3,691,260	-
Total Funds Available	702,326,397	394,529,408	1,096,855,804
Expenditures	602,406,097	152,589,893	754,902,315
Transfers Between Funds	(3,691,260)	3,691,260	-
TABOR Amendment Reserves	54,473,969	4,231,121	58,705,090
Other Appropriated Reserves	45,446,331	237,708,394	283,154,725
Total Appropriations	698,635,137	398,220,668	1,096,855,805
Non-appropriated Reserves	-	-	-
Total Appropriations and Non-appropriated Reserves	698,635,137	398,220,667	1,096,855,804

\$1,096,855,804 Appropriations

71,345,893 Transfers

\$1,168,201,698 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	104,950,487	-	17,353,696	8,858,088	131,162,271
Revenue:					
State Formula					
Local Property Tax	257,159,760				257,159,760
State Equalization	24,882,591				24,882,591
Specific Ownership Tax	11,547,781				11,547,781
Local Sources					
Other Property Tax	79,530,282	-	45,127,383	-	124,657,665
Other Specific Ownership Tax	6,467,417	-	-	-	6,467,417
Tuition	629,800	-	-	-	629,800
Interest on Investments	1,750,000	-	350,000	225,000	2,325,000
Fees	600,770	-	-	-	600,770
Proceeds from Borrowing	-	-	-	-	-
Other	13,373,156	250,000	7,775,115	40,863,010	62,261,281
County Sources	-	-	-	-	-
State Sources					
Career and Technical Education	1,589,430	-	-	-	1,589,430
Special Education	11,472,377	-	-	-	11,472,377
Transportation	-	-	3,541,655	-	3,541,655
Other	26,214,297	3,126,906	920,000	-	30,261,203
Federal Sources					
Public Law 81-874 (Impact Aid)	-	-	-	-	-
Career and Technical Education	-	-	-	-	-
Transportation	-	-	-	-	-
Special Education	-	5,555,639	-	-	5,555,639
Other	1,700,000	24,867,455	5,335,562	-	31,903,017
Total Revenue	436,917,661	33,800,000	63,049,715	41,088,010	574,855,386
Transfers Out	(71,345,893)	-	-	-	(71,345,893)
Transfers In	57,149,550	-	10,505,083	-	67,654,633
Revenue from Other Sources	-	-	-	-	-
Return of State Categoricals	-	-	-	-	-
Allocation From General Fund	-	-	-	-	-
Total Net Revenue	422,721,318	33,800,000	73,554,798	41,088,010	571,164,126
Estimated Funded Pupil Count	27,184	27,184	27,184	27,184	27,184
Budgeted Net Revenue Per Funded Pupil	15,551	1,243	2,706	1,511	21,011

- (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), the Operations and Technology Fund (Fund 60), and the Front Range BOCES (73).
- (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	317,107,018	33,800,000	-	-	350,907,018
Instructional Support Services	52,714,609	-	-	-	52,714,609
School Management	31,796,694	-	-	-	31,796,694
Subtotal	401,618,321	33,800,000	-	-	435,418,321
District Wide Support Services					
District Management	5,673,086	-	-	-	5,673,086
Plant Operations & Maintenance	12,111,379	-	36,193,981	-	48,305,360
Pupil Transportation	-	-	19,944,127	-	19,944,127
Food Services	-	-	14,160,885	-	14,160,885
Other Support Services	29,754,918	-	5,806,526	43,274,099	78,835,543
District Wide Support Services Subtotal	47,539,383	-	76,105,519	43,274,099	166,919,001
Community Services	68,772	-	-	-	68,772
Debt Services	-	-	-	-	-
Other Operating Expenditures	-	-	-	-	-
Total Budgeted Expenditures	449,226,479	33,800,000	76,105,519	43,274,099	602,406,097
Estimated Funded Pupil Count	27,184	27,184	27,184	27,184	27,184
Budgeted Expenditures Per Funded Pupil	16,526	1,243	2,800	1,592	22,161
TABOR Amendment Reserves	44,775,703	-	3,294,679	6,403,587	54,473,969
Other Appropriated Reserves	33,984,623	-	11,461,708	-	45,446,331
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	65,997,076	217,572,793	8,634,940	292,204,809
Revenue:				
Local Sources				
Property Tax	72,820,000	-	-	72,820,000
Specific Ownership Tax	-	-	-	-
Interest on Investments	500,000	6,700,000	-	7,200,000
Fees	-	-	-	-
Tuition	-	-	-	-
Proceeds from Borrowing	-	-	-	-
Other	-	6,143,339	12,470,000	18,613,339
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	73,320,000	12,843,339	12,470,000	98,633,339
Transfers (Out)	-	-	-	-
Transfers (In)	-	3,691,260	-	3,691,260
Allocation from the General Fund	-	3,691,260	-	3,691,260
Total Net Revenue	73,320,000	16,534,599	12,470,000	102,324,599
Estimated Funded Pupil Count	27,184	27,184	27,184	27,184
Budgeted Net Revenue Per Funded Pupil	2,697	608	459	3,764

- (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	-	1,335,248	-	1,335,248
Pupil Transportation	-	-	-	-
Food Services	-	-	-	-
Other Support Services	-	-	-	-
District Wide Support Services Subtotal	-	1,335,248	-	1,335,248
Community Services	-	-	-	-
Debt Services	74,913,173	-	-	74,913,173
Other Expenditures	-	63,871,472	12,470,000	76,341,472
Total Budgeted Expenditures	74,913,173	65,206,720	12,470,000	152,589,893
Estimated Funded Pupil Count	27,184	27,184	27,184	27,184
Budgeted Expenditures Per Funded Pupil	2,756	2,399	459	5,613
TABOR Amendment Reserves	-	3,859,121	372,000	4,231,121
Other Appropriated Reserves	64,403,903	165,041,551	8,262,940	237,708,394
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)

(Unaudited)			
Assessed Valuation			\$ 7,792,428,585
Debt Limit Percentage			20.00%
Legal Debt Limit			1,558,485,717
Debt Outstanding			913,760,000
Legal Debt Margin			\$ 644,725,717

	2021	2022	2023
Debt Limit	\$ 1,472,396,524	\$ 1,584,629,090	\$ 1,558,485,717
Debt Applicable To Limit	771,020,000	749,265,000	913,760,000
Legal Debt Margin	\$ 701,376,524	\$ 835,364,090	\$ 644,725,717
Total Debt Applicable As A Percentage Of Debt Limit	52.36%	47.28%	58.63%

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, 2023.

	Balances(*) 7/1/22	Additions	Payments	Balances 6/30/23	Due Within One Year
Governmental Activities					
General Obligation Bonds	\$ 749,265,000	\$ 187,335,000	\$ 22,840,000	\$ 913,760,000	\$ 32,370,000
Bond Premium	72,929,895	13,401,857	5,828,285	80,503,467	-
Direct Borrowing	580,608	-	346,851	233,757	76,050
Leases	1,791,256	660,496	751,122	1,700,630	732,220
SBITAs	8,113,036	-	1,004,156	7,108,880	963,800
Compensated Absences	11,682,263	8,305,442	7,830,829	12,156,876	7,841,767
Total	\$ 844,362,058	\$ 209,702,795	\$ 38,601,243	\$ 1,015,463,610	\$ 41,983,837

(*) As a result of implementation of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, \$8,113,036 in SBITA liabilities has been added to the July 1, 2022 balance presented above. As the SBITA liabilities are offset by an equal amount of SBITA assets, the district does not report a restatement of beginning net position.

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



Long-Term Debt (continued)

General Obligation Bonds

General obligation bonds payable at June 30, 2023, are comprised of the following issues:

\$187,335,000 General Obligation Bonds, Series 2023. 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 2052. Interest accrues at rates ranging from 4.125% to 5.50%.		\$ 187,335,000
\$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%.		\$ 114,255,000
\$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%.		133,455,000
\$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%.		53,715,000
\$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>\$ 913,760,000</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>
2024	\$ 32,370,000	\$ 42,535,173	\$ 74,905,173
2025	31,780,000	40,158,194	71,938,194
2026	33,675,000	38,578,819	72,253,819
2027	23,525,000	37,207,094	60,732,094
2028	24,645,000	36,062,519	60,707,519
2029 - 2033	141,725,000	161,395,056	303,120,056
2034 - 2038	176,525,000	125,907,369	302,432,369
2039 - 2043	223,900,000	77,046,431	300,946,431
2044 - 2048	177,530,000	26,194,290	203,724,290
2049 - 2053	48,085,000	4,716,569	52,801,569
Total	<u>\$ 913,760,000</u>	<u>\$ 589,801,514</u>	<u>\$1,503,561,514</u>

Long-Term Debt (continued)

Direct Borrowing

The district purchases school buses under a master purchase agreement and finances a portion of the purchase price. The titles to the buses are held by the creditor and will be released to the district when the debts are fully repaid.

On June 30, 2016, the district financed 17 school buses in the amount of \$1,855,550, with a fixed interest rate of 1.60% per year to be repaid over 7 years. The loan was paid in full during the fiscal year ended June 30, 2023.

On December 4, 2019, the district financed 16 school buses in the amount of \$526,650, with a fixed interest rate of 2.44% per year to be repaid over 7 years.

Annual debt service requirements to maturity for direct borrowing agreements are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 76,050	\$ 5,701	\$ 81,751
2025	77,904	3,847	81,751
2026	79,803	1,946	81,749
Total	<u>\$ 233,757</u>	<u>\$ 11,494</u>	<u>\$ 245,251</u>

Lease Obligations

The district leases copiers and certain vehicles for various terms under long-term non-cancellable lease agreements. The district recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. At the commencement of the lease, the district measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of the lease payments made. The lease asset is initially measured at the initial amount of the lease liability, adjusted for lease payments made on or before the lease commencement date, plus certain initial indirect costs. Subsequently, the lease asset is amortized on a straight line basis over its useful life. Lease assets are reported with other capital assets and lease liabilities are reported with other long-term debt on the statement of net position. The leases expire at various dates through 2028 and require monthly debt service payments at interest rates ranging from 1.3% per year to 4.2% per year. Copier lease payments require additional variable rate payments based on the number of copies made on each machine, ranging from \$0.0025 to \$0.0359 per copy.

Annual debt service requirements to maturity for lease agreements are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 732,220	\$ 31,566	\$ 763,786
2025	567,190	18,611	585,801
2026	288,889	8,670	297,559
2027	82,620	2,754	85,374
2028	29,711	491	30,202
Total	<u>\$ 1,700,630</u>	<u>\$ 62,092</u>	<u>\$ 1,762,722</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, 2023, the district reported a liability of \$21,402,999 for its proportionate share of the net OPEB liability.





BOULDER VALLEY SCHOOL DISTRICT

GENERAL FUND

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General Operating Fund

Summary

	2019-20 Audited Actual	2020-21 Audited Actual	2021-22 Audited Actual*	2022-23 Audited Actual	2023-24 Revised Budget	PROJECTED BUDGET**		
						2024-25	2025-26	2026-27
Generally Accepted Accounting Principles								
(GAAP) Fund Balance (Inc Unspent Reserves)	\$ 43,442,449	\$ 47,717,796	\$ 73,399,443	\$ 71,224,954	\$ 75,797,321	\$ 46,279,610	\$ 38,169,217	\$ 38,416,593
GAAP BASIS BEGINNING BALANCE & RESERVES								
Total One-Time Funds	\$ 15,087,738	\$ 17,399,800	\$ 31,978,900	\$ 23,551,797	\$ 28,928,674	\$ 8,322,786	\$ -	\$ -
Carryover Funds	5,537,711	6,300,508	7,760,254	10,226,949	9,001,227	-	-	-
Subtotal Beginning Balance	5,537,711	6,300,508	7,760,254	10,226,949	9,001,227	-	-	-
Warehouse GAAP Reserve	576,781	938,836	585,961	455,062	761,773	425,000	425,000	425,000
Information Technology GAAP Reserve	-	-	-	1,939,931	234,963	250,000	250,000	250,000
Climate Reserve	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Multi Year Contract Reserve	135,000	100,000	100,000	285,884	286,150	314,800	314,800	314,800
Other GAAP Reserves	504,760	235,715	475,469	999,187	786,422	-	-	-
Contingency Reserve	12,057,405	12,710,250	12,170,777	12,894,939	14,056,064	14,724,014	14,845,381	14,986,739
District Reserve - Unrestricted	-	-	10,700,000	10,700,000	10,700,000	10,700,000	10,700,000	10,700,000
Emergency Reserve (TABOR)	9,043,054	9,532,687	9,128,082	9,671,205	10,542,048	11,043,010	11,134,036	11,240,054
Subtotal Reserves	22,817,000	24,017,488	33,660,289	37,446,208	37,867,420	37,956,824	38,169,217	38,416,593
TOTAL BEGINNING BALANCE & RESERVES	\$ 43,442,449	\$ 47,717,796	\$ 73,399,443	\$ 71,224,954	\$ 75,797,321	\$ 46,279,610	\$ 38,169,217	\$ 38,416,593
TOTAL REVENUE	355,417,160	346,300,000	371,075,033	384,025,439	409,367,057	430,535,767	445,547,624	457,077,457
TOTAL SOURCES	\$ 398,859,609	\$ 394,017,796	\$ 444,474,476	\$ 455,250,393	\$ 485,164,378	\$ 476,815,377	\$ 483,716,841	\$ 495,494,050
TOTAL EXPENDITURES	\$ 298,102,683	\$ 278,334,353	\$ 306,484,891	\$ 326,860,662	\$ 368,100,344	\$ 371,134,518	\$ 374,668,476	\$ 383,984,512
TOTAL RESERVES	-	-	-	-	42,163,034	38,169,217	38,416,593	39,068,715
TOTAL TRANSFERS	53,039,130	45,191,413	66,764,631	52,592,410	70,784,424	67,511,642	70,631,772	72,440,823
TOTAL USES	\$ 351,141,813	\$ 323,525,766	\$ 373,249,522	\$ 379,453,072	\$ 481,047,802	\$ 476,815,377	\$ 483,716,841	\$ 495,494,050
BUDGET BASIS ENDING FUND BALANCE	\$ 47,717,796	\$ 70,492,030	\$ 71,224,954	\$ 75,797,321	\$ 4,116,576	\$ -	\$ -	\$ -
Generally Accepted Accounting Principles								
(GAAP) Fund Balance (Inc Unspent Reserves)	\$ 47,717,796	\$ 70,492,030	\$ 71,224,954	\$ 75,797,321	\$ 46,279,610	\$ 38,169,217	\$ 38,416,593	\$ 39,068,715

*Note: Beginning fund balance has been restated to include \$2.9M related to the Technology Fund, which has been consolidated into the General Operating Fund, effective July 1, 2021.

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



General Operating Fund (continued)

Revenue Summary

	2019-20 Audited Actual	2020-21 Audited Actual	2021-22 Audited Actual*	2022-23 Audited Actual	2023-24 Revised Budget	PROJECTED BUDGET**		
						2024-25	2025-26	2026-27
REVENUE								
Local Sources								
Property Taxes - Current	\$ 181,845,074	\$ 182,038,335	\$ 207,157,558	\$ 209,631,872	\$ 255,581,210	\$ 268,871,433	\$ 278,306,413	\$ 285,548,424
Property Taxes - Election	73,463,012	74,542,696	75,635,637	75,860,069	79,530,282	83,665,857	86,594,162	88,845,610
Property Tax - Credits/Abatements	2,744,465	2,295,373	1,762,696	1,379,312	1,378,550	1,450,235	1,500,993	1,540,019
Property Taxes - Delinquent	297,238	223,034	507,433	440,573	200,000	200,000	200,000	200,000
Specific Ownership Taxes - Non-equalized	6,126,075	7,658,903	6,757,513	6,821,056	6,467,417	6,803,723	7,041,853	7,224,941
Specific Ownership Taxes - Equalized	11,001,477	10,765,860	11,294,976	11,542,487	11,547,781	12,148,266	12,573,455	12,900,365
Tuition and Student Fees	725,076	417,682	1,034,448	1,339,189	1,230,570	1,294,560	1,339,870	1,374,707
Interest	740,714	79,634	200,585	1,905,853	1,750,000	1,841,000	1,905,435	1,954,976
Services Provided to Charters	4,117,548	4,745,615	5,502,498	5,959,314	6,670,472	7,017,337	7,262,944	7,451,781
Lease Proceeds - Copiers	-	-	617,562	377,482	450,000	450,000	450,000	450,000
Miscellaneous Revenue	812,438	462,032	569,503	640,086	1,162,222	1,225,179	1,268,060	1,301,030
Indirect Cost Reimbursement	393,627	1,568,239	1,943,854	1,358,180	2,360,302	2,483,038	2,569,944	2,636,763
Subtotal Local Sources	\$ 282,266,744	\$ 284,797,403	\$ 312,984,263	\$ 317,255,473	\$ 368,328,806	\$ 387,450,628	\$ 401,013,129	\$ 411,428,616
State Sources								
Finance Act	\$ 60,730,548	\$ 49,242,235	\$ 45,818,548	\$ 51,408,884	\$ 24,907,591	\$ 26,202,786	\$ 27,119,884	\$ 27,825,001
Career and Technical Reimbursement	1,187,682	1,194,555	1,387,160	1,682,249	1,589,430	1,672,080	1,730,603	1,775,599
Special Education Reimbursement	7,240,136	7,211,379	7,554,445	10,004,770	11,472,377	12,068,941	12,491,354	12,816,129
READ Act	163,725	508,356	193,943	394,911	410,797	432,158	447,284	458,913
ELPA Reimbursement	1,167,047	1,150,369	537,476	550,587	674,317	709,381	734,209	753,298
Talented and Gifted Reimbursement	294,674	296,571	296,976	284,900	297,503	312,973	323,927	332,349
CDE Audit Adjustments/Assessment	(51,200)	-	-	(40,327)	(25,000)	(25,000)	(25,000)	(25,000)
Other State Revenue	751,795	165,505	482,406	-	11,236	11,820	12,234	12,552
Subtotal State Sources	\$ 71,484,407	\$ 59,768,970	\$ 56,270,954	\$ 64,285,974	\$ 39,338,251	\$ 41,385,139	\$ 42,834,495	\$ 43,948,841
Federal Sources								
Medicaid Reimbursements	1,666,009	1,733,627	1,819,816	2,483,992	1,700,000	1,700,000	1,700,000	1,700,000
Subtotal Federal Sources	\$ 1,666,009	\$ 1,733,627	\$ 1,819,816	\$ 2,483,992	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000
TOTAL REVENUE	\$ 355,417,160	\$ 346,300,000	\$ 371,075,033	\$ 384,025,439	\$ 409,367,057	\$ 430,535,767	\$ 445,547,624	\$ 457,077,457

General Operating Fund (continued)

Expenditures, Reserve & Transfer Summary

	2019-20 Audited Actual	2020-21 Audited Actual	2021-22 Audited Actual*	2022-23 Audited Actual	2023-24 Revised Budget	PROJECTED BUDGET**		
						2024-25	2025-26	2026-27
EXPENDITURES:								
101-125 Administrators & Principals	\$ 23,179,994	\$ 24,272,216	\$ 25,261,392	\$ 26,055,034	\$ 28,772,995	\$ 29,769,191	\$ 30,311,113	\$ 31,099,202
201-224 Teachers and Instructional Support	193,295,641	195,348,937	197,798,227	204,417,561	228,083,491	234,943,833	238,166,867	244,445,562
231-250 Other Licensed Student Support Staff	12,654,018	12,997,633	14,090,632	14,949,721	17,386,278	17,690,364	17,709,527	18,169,975
300-359 Professional Support Staff	7,377,121	8,021,553	10,076,687	11,865,408	13,074,861	13,254,754	13,218,670	13,562,355
360-390 Technical Support Staff	5,203,512	5,365,652	5,375,992	5,597,245	6,981,573	6,844,615	7,084,177	7,268,366
401-490 Para educators & Aides	16,954,729	16,986,970	18,678,911	21,224,063	22,110,886	22,760,652	23,057,275	23,156,764
500-516 Office & Admin Support Staff	14,149,546	14,238,970	14,517,080	14,709,747	16,793,646	16,916,916	17,509,008	17,964,242
600-637 Crafts/Trades Services	16,734,772	17,424,985	16,258,526	17,004,656	19,053,139	19,293,902	19,969,189	20,488,388
Subtotal Salaries and Benefits	\$ 289,549,333	\$ 294,656,916	\$ 302,057,447	\$ 315,823,435	\$ 352,256,869	\$ 361,474,227	\$ 367,025,826	\$ 376,154,854
Purchased Prof & Tech Services	\$ 4,314,237	\$ 6,174,187	\$ 6,631,822	\$ 5,358,514	\$ 5,626,924	\$ 5,169,524	\$ 5,350,457	\$ 5,489,569
Purchased Property Services	6,028,594	6,112,806	3,859,012	3,562,009	3,494,498	3,176,212	3,287,379	3,372,851
Other Purchased Services	2,066,930	2,457,861	2,553,704	2,710,074	3,146,076	2,809,672	2,568,011	2,634,779
Supplies	10,983,318	11,120,422	15,333,539	21,073,275	29,110,575	25,390,680	24,279,354	24,910,617
Cost Allocated to Operation and Technology Fund	(16,536,720)	(28,861,840)	(28,491,083)	(26,536,720)	(28,781,037)	(30,277,651)	(31,337,369)	(32,152,141)
Capital Outlay - Copiers	-	-	617,562	377,482	450,000	450,000	450,000	450,000
Property and Other Uses of Funds	1,696,991	(13,325,999)	3,922,888	4,492,593	2,796,439	2,941,854	3,044,818	3,123,983
Subtotal Non Personnel Expenditures	\$ 8,553,350	\$ (16,322,563)	\$ 4,427,444	\$ 11,037,227	\$ 15,843,475	\$ 9,660,291	\$ 7,642,650	\$ 7,829,658
TOTAL EXPENDITURES	\$ 298,102,683	\$ 278,334,353	\$ 306,484,891	\$ 326,860,662	\$ 368,100,344	\$ 371,134,518	\$ 374,668,476	\$ 383,984,512
RESERVES:								
Contingency Reserve	\$ -	\$ -	\$ -	\$ -	\$ 14,724,014	\$ 14,845,381	\$ 14,986,739	\$ 15,359,380
% of Expenditures	0.0%	0.0%	0.0%	0.0%	4.0%	4.0%	4.0%	4.0%
Emergency Reserve	-	-	-	-	11,043,010	11,134,036	11,240,054	11,519,535
% 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
Multi Year Projects	-	-	-	-	4,206,210	-	-	-
Multi Year Contract Reserve	-	-	-	-	314,800	314,800	314,800	314,800
Climate Reserve	-	-	-	-	500,000	500,000	500,000	500,000
Information Technology GAAP Reserve	-	-	-	-	250,000	250,000	250,000	250,000
Warehouse Inventory GAAP Reserve	-	-	-	-	425,000	425,000	425,000	425,000
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 42,163,034	\$ 38,169,217	\$ 38,416,593	\$ 39,068,715
TRANSFERS TO:								
Risk Management Fund	\$ 4,615,896	\$ 4,815,896	\$ 6,915,896	\$ 4,915,896	\$ 4,965,896	\$ 6,796,496	\$ 7,803,609	\$ 7,961,254
Capital Reserve Fund	5,821,327	1,842,976	2,781,574	2,677,961	3,677,961	3,869,215	4,004,638	4,108,759
Charter Fund	25,913,939	25,437,175	27,588,816	29,838,384	32,768,059	34,471,998	35,678,518	36,606,160
Preschool Fund	6,413,465	6,912,105	6,155,223	6,845,156	6,421,911	6,755,850	6,992,305	7,174,105
Food Services	1,542,667	-	-	-	1,521,984	3,494,228	3,553,257	3,644,444
Technology Fund	1,579,097	1,333,886	-	-	-	-	-	-
Transportation Fund	5,328,251	2,668,063	5,452,046	6,474,403	8,983,099	9,450,220	9,780,978	10,035,283
Community Schools Fund	-	127,216	-	-	-	-	-	-
Athletic Fund	1,974,488	2,054,096	2,222,576	2,040,610	2,700,514	2,928,635	3,073,467	3,165,818
Differentiated School Support	-	-	15,814,000	-	10,000,000	-	-	-
TRANSFERS FROM:								
Community Schools Fund	\$ (150,000)	\$ -	\$ (165,500)	\$ (200,000)	\$ (255,000)	(255,000)	(255,000)	(255,000)
TOTAL TRANSFERS	\$ 53,039,130	\$ 45,191,413	\$ 66,764,631	\$ 52,592,410	\$ 70,784,424	\$ 67,511,642	\$ 70,631,772	\$ 72,440,823
TOTAL USES	\$ 351,141,813	\$ 323,525,766	\$ 373,249,522	\$ 379,453,072	\$ 481,047,802	\$ 476,815,377	\$ 483,716,841	\$ 495,494,050



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 2023-24 includes the reserves necessary for a multi-year employee contract, reserve for climate conditions, required GAAP reserves, and the warehouse inventory. Beginning in 2023-24, two new reserves will be recognized to account for those projects approved through the budget process which span multiple years, and the GAAP Reserve for Information Technology Inventory. The unused 2022-23 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 2021-22. 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 2019-20	Audited Actual 2020-21	Audited Actual 2021-22	Audited Actual 2022-23	Revised Budget 2023-24
Restricted	\$5,537,711	\$6,300,508	\$7,760,254	\$10,226,949	\$9,001,227
TABOR Reserve	9,043,054	9,532,687	9,128,082	9,671,205	10,542,048
Contingency Reserve	12,057,405	12,710,250	12,170,777	12,894,939	14,056,064
Other Reserves- Unrestricted	-	-	10,700,000	10,700,000	10,700,000
Other Reserves-Restricted	1,716,541	1,774,551	1,661,430	4,180,064	2,569,308
Unrestricted	15,087,738	17,399,800	31,978,900	23,551,797	28,928,674
Total GAAP Fund Balance	\$43,442,449	\$47,717,796	\$73,399,443	\$71,224,954	\$75,797,321

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 \$10,481 per funded pupil is an increase of 10.3 percent as compared to the 2022-23 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 PK-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 2023-24, total funded enrollment is projected to be 28,046.7 which includes 863 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 28,046.7 times the per pupil funding of \$10,481 (slightly rounded), or \$293.9M. This number is then 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 \$257.5M in local property taxes for funding operations in 2023-24 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	\$ 293,967,944
Minus: State Finance Act Funding ¹	(24,907,591)
Equalized Specific Ownership Tax ²	(11,547,781)
School Finance Act Local Property Tax Amount	\$ 257,512,572
Plus: Override Elections:	
	1991 \$ 7,062,468
	1998 10,600,000
	2002 15,000,000
	2010 47,468,799
Total Override Elections	\$ 80,131,267
TOTAL ESTIMATED GENERAL OPERATING FUND TAX LEVY ²	\$337,643,839

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 be increase slightly at a total of \$6.4M as compared to \$6.3M in the 2022-23 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 2022-23 Revised Budget this is expected to decrease by \$428K to a total of \$11.5M.
- Property Tax – Credits/Abatements The budget at \$1.4M reflects the expected ongoing budget for the current year.
- Interest is expected to increase \$1.5M due to favorable rates to a total budget of \$1.7M. Of the increase, \$1M is considered one-time revenue.
- Tuition income is expected to be flat as compared to the 2022-23 Revised Budget.
- Lease Proceeds is a non-cash entry requirement to recognize activity per GASB 87 as it pertains to copiers. The offset to this revenue transaction is on the expense side and has also been built into the budget ongoing to make this a net neutral transaction overall.
- Miscellaneous Revenue is expected to increase on a one-time basis due to an expected ERate reimbursement for an Information Technology project, and a donation related to the Marshall Fire as compared to the 2022-23 Revised Budget.



General Operating Fund (continued)

Local Revenues (continued)

- Indirect Cost Reimbursement has one-time and ongoing budget built into it. As a result of a significant increase in Federal grants due to the impact of COVID over the last two years, we continue to recognize one-time revenue in this area. One-time of \$400K is expected in 2023-24. This line also includes Indirect Reimbursement for the Preschool Fund which is now allowed under the new Colorado Universal Preschool.
- 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 Revised Budget due to personnel assumption increases for central services that charters pay the District, the prior year reconciliation of actual expense to budget per contracts, as well as new general fund budget being added one-time or ongoing which affects the central services per pupil rate.

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 2023-24 is \$24.9M, of which \$300K is considered one-time revenue the state is providing to smooth out the count of free and reduced students next year due to the change in the free school lunch program. Along with equalized specific ownership and local property taxes, the state equalization comprises total program funding, as defined by the SFA.
- Other State Revenues are provided in the SFA to pay for specific groups of students or particular student needs. These programs are often referred to as “categorical” programs and include Special Education, Career and Technical Education, Culturally & Linguistically Diverse Education programs, and the READ Act. Revenues for this category are projected to have an increase of cost of living rate of 8 percent and a significant increase of funding from the State in Special Education (\$1.6M) as the per-pupil reimbursement for Tier A and Tier B Special Education identified students increased for 2023-24.

Major Expenditures

Expenditure Assumptions

Expenditures for the continuation of current programs and services are built upon the established base budgets along with estimated 2022-23 ending fund balance, except as noted in the 2023-24 “Budget Adjustment Plan.” District revenues fund the following priorities: providing a competitive employee compensation package, full-day kindergarten, literacy programs, technology support, and facility 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 2023-24 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 (\$18.8.1M), steps (\$3.7M), 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 to support closing the opportunity and achievement gaps (Bilingual Expansion, Special Education new programs, Early Childhood change of FTE between Preschool Fund and General Fund) as well as operations in Human Resources for employee relations. In addition to helping maintain and ensure adequate district operations, the sub teacher daily rate has been increased ongoing. The staffing formula for classroom teachers have been adjusted to account for any change in student enrollment.

General Operating Fund (continued)**Expenditure Assumptions (continued)**

One-time budget for staffing reserve has been included to help with one-time staffing needs as well as unassigned and displaced teachers. Other one-time staffing additions in 2023-24 include a second reserve which is specifically for K-5 grade levels for instructional support. Additions include Human Resources staffing and recruitment staff, Career and Technical teacher FTE, Postsecondary Success Coordinator, Grad Plus Building Based Coordinator, Work Based Coordinator, as well as Marshall Fire student support, Virtual Learning Interventionists, and an Instructional Evaluation Specialist. Potential board compensation has been built into the budget effective this budget year. Market survey salary adjustments have been included as well for APT and BVEOP. 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 of 5 percent in health insurance in 2023-24. Any regular employee working 20 or more scheduled hours per week, or 0.5 FTE, is eligible for district-paid benefits of long-term disability, health, dental, and life insurance, and a matching contribution of up to \$120 to a flexible spending medical account.

A detailed schedule of the district-paid portions of employee benefits can be found under “Appendix A: Budget Fact Sheet” in the Informational Section of this document. Wages paid have a rate for Medicare, PERA, and long-term disability applied to account for historical pre-tax contributions by employees.

- Purchased Services, Supplies and Materials, Capital Outlay, Other - The current budget for purchased services, supplies and materials, and capital outlay reflects a continuation of base budget amounts, along with adjustments as identified in the “Budget Adjustment Plan” in the Introductory Section. Previous years’ one-time and carryover expenses were removed for this year’s budget. Ongoing, carryover and one-time expenses for this category will change from prior year and is comprised of budget increases for utility rate increases, K-5 literacy materials and adoption replacements, curriculum and Grad+ software, maintenance department including stormwater and testing projects, communication and translation support, security department equipment, uniforms, and professional learning, support for UVA Middle Level cohort, professional learning for new literacy materials, bilingual expansion books and curriculum, family engagement, carryover of textbook and materials, computer refresh for student and staff devices, school resource allocation carryover for schools, support for Family Resource Schools, software, outside training, consultants for market salary reviews for compensation, enrollment surveys, out of district placement for special education students, non-cash transaction for GASB 87 copier lease requirements, tuition payments for TREP and ASCENT students, county treasurer fees, identified support for Unified Sports, inflation on software and maintenance materials as well as and other fees, contracts, and services.
- Budget Items not Approved — Over \$21.0M of additional funding requests were not approved after solicitation from district leadership and staff from schools and departments. Requests were weighed individually and approved according to the greatest impact to the district as a whole and balanced against available resources. Some of the requests not funded include:
 - Health Services – Nurses and school-based mental health \$1.0M
 - Advanced alternative learning programs for schools \$0.4M
 - Translation services \$0.6M
 - Special Education services – school and department \$1.0M
 - Network equipment \$6.2M

General Operating Fund (continued)

Reserve and Transfer Assumptions

- Reserves – A total of 7.0 percent of General Operating Fund expenditures is reserved per TABOR (state-required 3.0%) and per local requirements (board policy of 4.0%). 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. In this budget year, two new reserves, Multi Year Projects (\$4.2M) was created to account for those projects which span multiple fiscal years which have been approved as one-time, and a reserve (\$250K) to account for inventory purchased by Information Technology department. This Budget also reserves \$500K for potential impacts due to climate conditions, \$315K for multi-year contract obligations, and \$425K for warehouse inventory.
- Transfers – The total amount of the Capital Reserve Fund and Risk Management Fund transfers is \$8.6M. The Risk Management Fund will increase slightly by \$50K as compared to the prior year. The Capital Reserve Fund increase of \$1.0M is for one-time capital improvement need.

The General Operating Fund will discontinue the transfer (\$2.2M) to the Preschool Fund to cover Colorado Preschool Program (CPP) counted students. With the passing of Proposition EE during the November 2020 election, the Colorado Universal Preschool Program (CUPP) was signed into law which guarantees a certain number of hours of preschool at no cost and sunset the CPP program. There is still a general fund transfer of \$4.9M into the Preschool Fund to help support the increase of COLA, Steps and benefit rates for employees in Early Childhood. In addition to the ongoing transfer, a one-time \$1.5M transfer was built into the Revised as the number of students enrolling has been lower than budgeted in the Proposed Budget, as well as uncertainty of the State reimbursement for three-year-old IEP students as compared to what was built as revenue.

For the 2023-24 Revised Budget, a one-time budget transfer into the Differentiated School Support Fund was made of \$10M. This one-time transfer will help continue the fund into future years as it was originally set to sunset at this end of this fiscal year. School Leadership will be reviewing what the potential use of those funds could be beginning next school year.

The Transportation Fund transfer was built to support increases in health insurance, steps, COLA and PERA, and inflation increases on vehicle maintenance parts (total \$1.4M). Utilities have also been adjusted and supported by General Operating Fund. There was a \$1M one-time budget built in to help with the expenses associated with the staff attendance payments, charter buses, referral bonuses, one-time school routes, as well as rebuilding the Contingency Reserve to 4 percent.

The Athletics Fund transfer increased by \$0.3M over the base transfer to account for salary adjustments to the extra duty contract, steps, COLA, and increase in variable benefits as well as inflationary increase of contracts.

Effective in 2021-22 there will no longer be a transfer to the Technology Fund. General Fund will now build the revenue and expense which had been included within this fund. The applicable budget in Information Technology department has increase to reflect this change.

Community Schools Fund will increase their transfer to the General Fund to a total of \$255K to support schools in which they rent out their space to the community and added additional operational support.

General Operating Fund (continued)

Reserve and Transfer Assumptions (continued)

Food Services transfer is built on an ongoing transfer of \$3.3M. The fund has budgeted for health insurance increases, COLA, steps, contract negotiation schedule adjustments, and PERA increases. It is assumed that the fund will continue to provide an ongoing indirect cost rate reimbursements to the general fund. Colorado voters passed Proposition FF, which provides free meals for all students, beginning this 2023-24 year. In addition, the general fund transfer in 2023-24 was built into the assumption that for one-time, the transfer could be reduced due to one-time increase in other state revenue (\$1.4M). This fund will be monitored closely as the new program is rolled out and more information is known on the number of students interested in eating free lunch.

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 2023-24 Budget transfer has increased by \$2.9M from the 2022-23 Revised Budget amount. This is largely due to an increase in per pupil funding, increased student enrollment, the prior year reconciliation of purchases service, and other revenue contractual agreements. The payment for services contracted with the district for 2023-24 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.

Summary of One Time Uses of Funds and Policy DB Calculation

Budget Numbers - Policy DB Calculation	
\$ 409,367,057	Total Revenues
(438,884,768)	Less Total Expenditures & Transfers
(2,347,064)	Less One-Time Revenue
11,900,665	Plus One-Time Transfers
21,109,500	Plus One Time Expenditures & Carryover
1,145,390	Total Policy DB Ongoing Available

\$ 1,070,458	Net available Ongoing funds after 7% reserves
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Adopted Budget:

Proposed Budget - One-Time Revenues	
\$ 1,673,536	Modified At-Risk School Finance Act Count
400,000	Indirect Cost Revenue from Grants
\$ 2,073,536	Total One-time Revenues

Proposed Budget - One-Time Transfers	
\$ (587,808)	Food Service Fund
1,000,000	Capital Reserve Fund
\$ 412,192	Total One-time Transfers

Proposed Budget - One-Time Expenditures	
\$ 2,500,000	Staffing Reserve FTE
1,800,000	K-5 Additional Instructional Reserve FTE
250,000	Para Negotiations - Retention
170,000	Para Negotiations - RBT 5% stipend
381,000	Deans to Support Marshall Fire Affected Schools FTE
480,000	Virtual Literacy Interventionists FTE
575,000	CTE Teacher FTE - High Schools
150,000	Post Secondary Success Coordinator FTE
375,000	Grad Plus Building Based Coordinators FTE
140,000	AALP Support
36,455	Curriculum Support
7,920	Family Engagement Support
176,512	Grad Plus Stipends and Software
36,000	Intensive Learning Classroom Setup
72,000	Bilingual Classroom Expansion Materials
1,840,000	Literacy Adoption Professional Development, Software
120,000	UVA Middle Level Cohort
15,000	Certification Testing Site Licenses
90,000	Security Department, Equipment, Professional Development, Badge Replacements
100,000	Communications Department Support
200,000	Translation Services Support
80,215	HR Recruiting Specialist - Operations FTE
98,000	HR Support - Staffing and Recruiting FTE
125,000	IT Enterprise Systems Specialist FTE
\$ 9,818,102	Total One-Time Expenditures

General Operating Fund (continued)

One-Time Expenditures (continued)

Revised Budget:

Revised Budget - One-time Revenues		
\$	1,000,000	Interest Revenue
	(1,402,202)	Modified At-Risk School Finance Act Count
	472,608	Impact on Education Donation
	332,773	E Rate Revenue Reimbursement
	(43,747)	Indirect Cost Revenue from Grants
	35,202	READ Act
	(121,106)	Services Provided to Charters
\$	273,528	Total One-time Revenues

Revised Budget - One-time Transfers		
\$	10,000,000	Differentiated Funding
	1,079,235	Transportation Fund
	1,500,000	Preschool Fund
	96,279	Charter Fund 2022-23 Reconciliation
	(1,187,041)	Food Service
\$	11,488,473	Total One-time Transfers

Revised Budget - Carryover Expenditures		
\$	456,030	One-Time Carryover
	8,545,197	Standard Carryover
\$	9,001,227	Total Carryover Expenditures

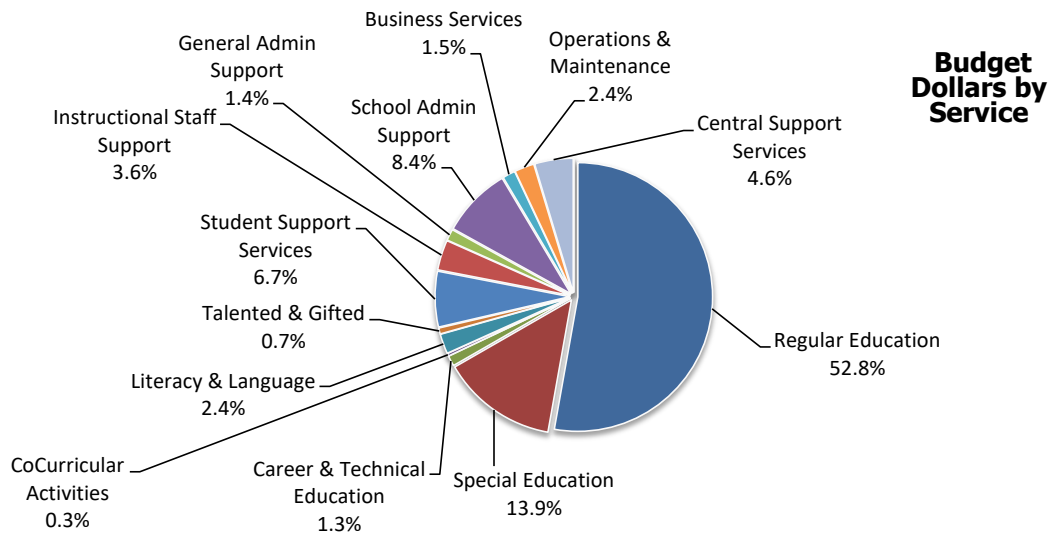
Revised Budget - One-time Expenditures		
\$	472,608	Student Support Mental Health Advocates (Impact on Education)
	909,448	Special Education
	143,300	Compensation Analysis
	130,400	BVSD Showcase
	65,880	Operations
	108,106	Summer Summit
	263,212	Information Technology
	50,000	Board Election Fees
	40,060	Health Services
	107,157	Equity Departments, Strategic Initiatives, READ Act
\$	2,290,171	Total One-time Expenditures

General Operating Fund (continued)

Expenditure by Service (SRE)*

SERVICE	EXPENDITURES	% OF SPENDING	FTE
<u>Instruction</u>			
Regular Education	\$ 194,366,420	52.8%	1,431.449
Special Education	51,079,027	13.9%	494.629
Career and Technical Education	4,611,370	1.3%	32.000
CoCurricular Activities	1,164,309	0.3%	0.000
Culturally & Linguistically Diverse Education	8,811,898	2.4%	64.545
Gifted & Talented	2,654,690	0.7%	2.754
Total Instruction	262,687,714	71.4%	2,025.377
<u>Instructional Support</u>			
Student Support Services	24,624,518	6.7%	208.136
Instructional Staff Support	13,348,833	3.6%	69.441
Total Instructional Support	37,973,351	10.3%	277.577
<u>School Administration and Operations</u>			
School Admin Support	31,032,449	8.4%	261.522
Operations & Maintenance	8,699,452	2.4%	266.172
Total School Administration and Ops	39,731,901	10.8%	527.694
<u>District Wide Services and Community Obligations</u>			
General Admin Support	5,049,313	1.4%	17.073
Business Services	5,622,150	1.5%	41.585
Central Support Services	17,035,915	4.6%	83.120
Total District Wide Support	27,707,378	7.5%	141.778
GRAND TOTAL ALL SERVICES	\$ 368,100,344	100%	2,972.426

*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	2019-20 Audited Actual	2020-21 Audited Actual	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Revised Budget
11 Regular Education	\$ 157,484,134	\$ 144,585,037	\$ 165,000,257	\$ 175,138,935	\$ 194,366,437
12 Special Education	40,920,645	42,027,073	42,873,409	45,350,842	51,079,027
13 Career and Technical Education	2,393,525	2,404,994	2,404,731	3,080,559	4,611,370
14 Cocurricular Education and Athletics	740,166	417,951	809,655	783,735	1,164,292
16 Culturally and Linguistically Diverse Education	7,711,784	7,512,060	6,816,998	8,584,869	8,811,898
17 Gifted and Talented Education	1,538,907	1,507,325	1,394,995	1,424,723	2,654,690
21 Student Services	16,465,416	17,089,136	17,840,826	21,739,375	24,624,518
22 Instructional Staff Support	13,753,545	12,589,834	12,652,087	11,729,696	13,348,833
23 General Administration	4,455,614	4,363,698	4,818,932	5,141,401	5,049,313
24 School Administration	24,964,448	26,134,136	28,640,862	28,918,980	31,032,449
25 Business Services	4,430,267	4,344,039	4,511,679	5,075,428	5,622,150
26 Operations and Maintenance	13,731,058	5,243,217	6,416,376	8,510,685	8,699,452
28 Central Services	9,513,174	10,115,853	12,304,084	11,381,434	17,035,915
TOTAL:	<u>\$ 298,102,683</u>	<u>\$ 278,334,353</u>	<u>\$ 306,484,891</u>	<u>\$ 326,860,662</u>	<u>\$ 368,100,344</u>



General Operating Fund (continued)

Making Choices in the BVSD Budget

<u>CATEGORY</u>				
GROUP		23-24	% OF	% OF TOTAL
PROGRAM		BUDGET	GROUP	BUDGET
<u>INSTRUCTION</u>				
INSTRUCTION TOTAL	\$	262,687,714		71.36%
REGULAR EDUCATION				
GENERAL INSTRUCTION - ALL LEVELS		166,592,653	63.42%	
ELEMENTARY SPECIALISTS (ART, MUSIC, PE)		11,075,324	4.22%	
ELEMENTARY ENGLISH LANGUAGE DEVELOPMENT		3,897,944	1.48%	
INSTRUMENTAL MUSIC		7,059,770	2.69%	
DROPOUT PREVENTION		1,799,850	0.69%	
MIDDLE LEVEL ENGLISH LANGUAGE DEVELOPMENT		2,270,110	0.86%	
SECONDARY LEVEL LITERACY		742,696	0.28%	
STUDENT ACHIEVEMENT		40,527	0.02%	
HIGH SCHOOL OPTIONS		29,897	0.01%	
IB PROGRAM		314,657	0.12%	
CONNECTIONS		331,840	0.13%	
MULTI-CULTURAL		211,152	0.08%	
SPECIAL EDUCATION		51,079,027	19.44%	
CAREER AND TECHNICAL EDUCATION		4,611,370	1.76%	
COCURRICULAR EDUCATION AND ATHLETICS		1,164,309	0.44%	
CULTURALLY AND LINGUISTICALLY DIVERSE EDUCATION		8,811,898	3.35%	
GIFTED AND TALENTED EDUCATION		2,654,690	1.01%	
TOTAL INSTRUCTION	\$	262,687,714		71.36%
<u>INSTRUCTIONAL SUPPORT</u>				
STUDENT SERVICES	\$	24,624,518		6.69%
COUNSELING SERVICES		10,580,151	42.97%	
NURSING AND HEALTH SERVICES		4,870,378	19.78%	
DROPOUT PREVENTION		330,730	1.34%	
FAMILY RESOURCE SCHOOLS		160,000	0.65%	
TRANSLATION SERVICES		399,746	1.62%	
SOCIAL WORK SERVICES		362,184	1.47%	
OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES)		7,921,329	32.17%	
INSTRUCTIONAL STAFF SUPPORT	\$	13,348,833		3.63%
LIBRARY SUPPORT SERVICES		5,545,085	41.54%	
ADMIN AND EVALUATION OF LEARNING SERVICES		1,181,170	8.85%	
CULTURAL DIVERSITY		547,923	4.10%	
CURRICULUM DEVELOPMENT COUNCIL		1,925	0.01%	
MEDIA SUPPORT SERVICES		140,436	1.05%	
STAFF DEVELOPMENT		648,993	4.86%	
INDUCTION		286,164	2.14%	
OTHER INSTRUCTIONAL STAFF SUPPORT		4,997,137	37.44%	
TOTAL INSTRUCTIONAL SUPPORT	\$	37,973,351		10.32%

General Operating Fund (continued)

Making Choices in the BVSD Budget (continued)

<u>CATEGORY</u>				
GROUP		23-24	% OF	% OF TOTAL
PROGRAM		BUDGET	GROUP	BUDGET
<u>SCHOOL ADMINISTRATION AND OPERATIONS</u>				
SCHOOL ADMINISTRATION	\$	31,032,449		8.43%
PRINCIPAL'S OFFICE		29,987,849	96.63%	
COMPUTER REPLACEMENT PROGRAM		315,000	1.02%	
SCHOOL ADMINISTRATION SERVICES		1,552,521	5.00%	
OPERATIONS AND MAINTENANCE	\$	8,699,452		2.36%
MAINTENANCE & OPERATIONS		856,039	9.84%	
ENVIRONMENTAL SERVICES		1,094,274	12.58%	
ADMIN OF MAINTENANCE AND OPERATIONS		1,549,662	17.81%	
OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)		5,199,477	59.77%	
TOTAL SCHOOL ADMINISTRATION & OPERATIONS	\$	39,731,901		10.79%
<u>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</u>				
GENERAL ADMINISTRATION	\$	5,049,313		1.37%
SUPERINTENDENT		971,762	19.26%	
TAX COLLECTION FEES		962,000	19.05%	
LEGAL SERVICES		397,410	7.87%	
ADMIN OF GENERAL SUPPORT SERVICES		530,757	10.51%	
STAFF NEGOTIATIONS SERVICES		553,599	10.96%	
GRANT PROCUREMENT		158,680	3.14%	
ELECTION SERVICES		86,100	1.71%	
OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION)		1,389,005	27.51%	
BUSINESS SERVICES	\$	5,622,150		1.53%
CENTRAL SERVICES	\$	17,035,915		4.63%
INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY)		7,795,692	45.77%	
HUMAN RESOURCES		2,326,715	13.66%	
COMMUNICATION SERVICES		416,066	2.44%	
RESEARCH AND EVALUATION SERVICES		280,100	1.64%	
PLANNING SERVICES		322,514	1.89%	
INSURANCE MANAGEMENT SERVICES		195,850	1.15%	
SUBSTITUTE OFFICE		15,604	0.09%	
RECRUITMENT		729,546	4.28%	
OTHER CENTRAL SERVICES (i.e. TELEVISIONING BOARD MEETINGS)		4,953,828	29.08%	
TOTAL DISTRICT WIDE SUPPORT	\$	27,707,378		7.53%
GRAND TOTAL GENERAL OPERATING FUND	\$	368,100,344		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

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	2023-24 REVISED BUDGET
SRE 11 Regular Education	\$ 136,242,062	\$ 42,234,624	\$ 671,876	\$ 654,897	\$ 317,510	\$ 12,594,400	\$ 1,651,068	\$ 194,366,437
SRE 12 Special Education	36,817,629	12,405,418	57,169	12,585	1,129,445	623,112	33,669	51,079,027
SRE 13 Career and Technical Education	3,314,590	1,005,007	2,000	35,936	2,966	246,996	3,875	4,611,370
SRE 14 Co-Curricular Education & Athletics	918,293	207,066	-	-	12,346	26,187	400	1,164,292
SRE 16 English Language Development	6,694,508	2,085,430	-	100	5,000	26,860	-	8,811,898
SRE 17 Gifted & Talented Education	1,429,572	671,595	7,218	-	438,510	107,795	-	2,654,690
SRE 21 Student Support Services	16,565,333	5,316,530	1,226,627	6,720	79,345	1,337,051	92,912	24,624,518
SRE 22 Instructional Staff Support	8,453,978	2,809,741	590,581	54	99,459	1,012,379	382,641	13,348,833
SRE 23 General Administration Support	2,400,803	871,271	1,403,433	4,800	79,963	160,170	128,873	5,049,313
SRE 24 School Administration Support	23,029,175	7,481,915	56,600	-	140,500	310,166	14,093	31,032,449
SRE 25 Business Services	3,813,164	1,241,188	458,519	118,850	70,950	149,457	(229,978)	5,622,150
SRE 26 Operations & Maintenance	17,261,851	6,043,289	196,016	2,653,056	54,580	7,910,682	(25,420,022)	8,699,452
SRE 28 Central Support Services	10,232,543	2,710,294	956,885	7,500	729,502	4,591,320	(2,192,129)	17,035,915
GRAND TOTAL	\$ 267,173,501	\$ 85,083,368	\$ 5,626,924	\$ 3,494,498	\$ 3,160,076	\$ 29,096,575	\$ (25,534,598)	\$ 368,100,344

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	2023-24 REVISED BUDGET
SRE 11 REGULAR EDUCATION								
0010 General Elementary Education	50,538,891	16,271,238	137,192	287,929	32,968	359,675	180,710	\$ 67,808,603
0020 General Middle School Education	21,840,876	6,950,713	22,856	102,215	8,731	186,174	201,122	29,312,687
0030 General High School Education	37,411,663	11,790,855	306,504	177,683	84,478	198,351	222,324	50,191,858
0040 General Preschool Education	108,926	45,563	-	-	-	76,538	-	231,027
0060 General Integrated Education	3,101,904	986,148	-	83,840	52,333	79,996	105,828	4,410,049
0080 General Instructional Media	193,948	102,503	-	850	-	82,049	2,742	382,092
0090 Other General Education	4,454,379	228,760	184,924	-	139,000	11,288,894	920,713	17,216,670
0200 Art	2,747,863	868,965	-	-	-	27,521	-	3,644,349
0231 Metalwork And Jewelry	-	-	-	-	-	340	-	340
0260 Photography And Related Media	-	-	-	-	-	600	-	600
0300 Business	-	-	-	-	-	2,875	-	2,875
0500 English Language Arts	4,345,627	1,354,904	-	50	-	39,242	-	5,739,823
0510 Language Skills	-	-	-	-	-	4,309	-	4,309
0511 Reading	-	-	-	-	-	1,106	-	1,106
0550 Speech	-	-	-	-	-	2,442	1,000	3,442
0560 Dramatic Arts	-	-	-	-	-	1,600	-	1,600
0600 Foreign Languages	-	-	-	950	-	18,366	-	19,316
0690 Other Foreign Languages	-	-	-	-	-	300	-	300
0810 Health Education	-	-	200	300	-	3,110	-	3,610
0830 Physical Education	2,957,455	935,421	-	-	-	19,502	1,110	3,913,488
0920 Home Economics, Family Focus	-	-	-	-	-	7,967	-	7,967
0926 Food And Nutrition	-	-	-	-	-	500	-	500
1000 Industrial Arts/Technology Education	-	-	-	-	-	7,697	300	7,997
1090 Other Industrial Arts/Technology Education	520,709	161,241	20,000	-	-	-	-	701,950
1100 Mathematics	-	-	-	650	-	33,229	-	33,879
1210 General Music	2,666,411	843,139	200	-	-	15,919	1,000	3,526,669
1240 Vocal Music	-	-	-	-	-	4,511	-	4,511
1250 Instrumental Music	5,353,410	1,695,174	-	80	-	11,106	-	7,059,770
1251 Band, Concert	-	-	-	-	-	645	-	645
1255 Orchestra, Full	-	-	-	-	-	400	-	400
1256 Orchestra, String	-	-	-	-	-	700	-	700
1300 Natural Science	-	-	-	-	-	47,500	-	47,500
1310 General Science	-	-	-	-	-	36,167	2,819	38,986
1500 Social Sciences	-	-	-	350	-	33,185	-	33,535
1600 Technical Education/Computer Technology	-	-	-	-	-	1,884	11,400	13,284
SRE TOTAL	136,242,062	42,234,624	671,876	654,897	317,510	12,594,400	1,651,068	\$ 194,366,437
SRE 12 SPECIAL EDUCATION								
0090 Other General Education	408,333	2,874	4,325	-	800	4,045	-	\$ 420,377
1700 Special Education	15,798,108	5,868,170	12,844	10,485	859,883	543,147	32,994	23,125,631
1710 Physical Disability	1,998,643	634,213	-	-	-	5,000	-	2,637,856
1720 Vision Disability	186,765	60,289	-	-	-	2,000	-	249,054
1730 Hearing Disability	637,546	213,012	-	-	-	456	-	851,014
1740 Significant Limited Intellectual Capacity	-	-	-	-	-	1,155	-	1,155
1750 Significant Identifiable Emotional Disability	1,580,285	518,230	-	2,100	-	28,500	-	2,129,115
1760 Perceptual Or Communicative Disability	28,833	-	-	-	4,000	6,300	-	39,133
1770 Speech-Language Disability	5,282,307	1,669,871	-	-	-	5,000	-	6,957,178
1780 Multiple Disabilities	2,579,139	891,840	-	-	-	7,250	-	3,478,229
1790 Other Disabilities	64,219	19,948	-	-	-	799	-	84,966
1791 Preschool Child With A Disability	264,704	62,192	-	-	-	-	-	326,896
1799 Other Disabilities	2,056,188	663,567	-	-	-	3,000	-	2,722,755
2100 Support Services - Students	11,000	160	-	-	-	-	-	11,160
2113 Social Work Services	1,272,363	393,527	-	-	-	2,500	-	1,668,390
2123 Appraisal Services	500,790	138,896	-	-	-	-	-	639,686
2140 Psychological Services	2,603,325	790,096	-	-	-	2,500	-	3,395,921
2149 Other Psychological Services	690,119	221,102	-	-	-	-	-	911,221
2153 Audiology Services	-	-	-	-	-	10,000	-	10,000
2213 Instructional Staff Training Services	-	-	-	-	20,575	1,460	-	22,035
2231 Supervision Of Special Education Program	854,962	257,431	-	-	244,187	-	675	1,357,255
2850 Risk Management Services	-	-	40,000	-	-	-	-	40,000
SRE TOTAL	36,817,629	12,405,418	57,169	12,585	1,129,445	623,112	33,669	\$ 51,079,027
SRE 13 CAREER & TECHNICAL EDUCATION								
0030 General High School Education	2,519,391	761,642	-	35,936	-	146,576	-	\$ 3,463,545
0300 Business	-	-	-	-	-	8,253	186	8,439
0400 Distributive/Marketing Education	-	-	-	-	-	1,891	-	1,891
0560 Dramatic Arts	-	-	-	-	-	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 Economics, Comprehensive	-	-	-	-	-	9,376	1,120	10,496
0930 Occupational Preparation	-	-	-	-	-	9,160	-	9,160
0931 Child Services	-	-	-	-	-	3,435	-	3,435
0936 Cosmetology	-	-	-	-	-	5,705	250	5,955



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	2023-24 REVISED BUDGET
SRE 13 CAREER & TECHNICAL EDUCATION (continued)								
0939 Other Occupational Preparation	-	-	-	-	900	4,325	500	\$ 5,725
1000 Industrial Arts/Technology Education	-	-	-	-	-	2,649	-	2,649
1010 Construction	-	-	-	-	-	7,004	324	7,328
1060 Metals, Plastics, And Woods	-	-	-	-	-	8,244	-	8,244
1070 Power/Automotive Mechanics	-	-	1,000	-	-	7,495	322	8,817
1090 Other Industrial Arts/Technology Education	-	-	1,000	-	-	6,462	324	7,786
1390 Other Sciences	-	-	-	-	-	3,549	-	3,549
1500 Social Sciences	-	-	-	-	-	4,237	-	4,237
1600 Technical Education/Computer Technology	-	-	-	-	-	1,497	-	1,497
1930 High School Sponsored Student Activity	58,715	13,240	-	-	-	-	-	71,955
2122 Counseling Services	105,040	32,795	-	-	-	6	194	138,035
2200 Support Services - Instructional Staff	97,627	30,758	-	-	-	-	-	128,385
2232 Supervision Of Career & Tech Education	151,840	44,628	-	-	-	-	-	196,468
2410 Office Of The Principal Services	381,977	121,944	-	-	-	3,474	526	507,921
SRE TOTAL	3,314,590	1,005,007	2,000	35,936	2,966	246,996	3,875	\$ 4,611,370
SRE 14 CO-CURRICULAR EDUCATION & ATHLETICS								
1877 Cheerleading	79,340	17,890	-	-	-	-	-	\$ 97,230
1899 Other Coeducational Athletics/Sports Activities	37,295	8,412	-	-	-	-	-	45,707
1900 Cocurricular Activities- Nonathletic	-	-	-	-	-	25,387	-	25,387
1910 Elementary Sponsored Student Activity	135,673	30,599	-	-	-	-	-	166,272
1916 Japanese Exchange Program	1,080	231	-	-	12,346	800	400	14,857
1920 Middle School Sponsored Student Activity	276,911	62,446	-	-	-	-	-	339,357
1930 High School Sponsored Student Activity	387,994	87,488	-	-	-	-	-	475,482
SRE TOTAL	918,293	207,066	-	-	12,346	26,187	400	\$ 1,164,292
SRE 16 CULTURALLY & LINGUISTICALLY DIVERSE EDUCATION								
0010 General Elementary Education	3,852,635	1,186,786	-	-	-	-	-	\$ 5,039,421
0020 General Middle School Education	985,518	317,512	-	-	-	500	-	1,303,530
0030 General High School Education	784,309	247,816	-	-	-	-	-	1,032,125
0090 Other General Education	600,113	188,441	-	-	-	-	-	788,554
2200 Support Services - Instructional Staff	471,933	144,875	-	-	-	-	-	616,808
2212 Instruction And Curriculum Development Services	-	-	-	100	5,000	26,360	-	31,460
SRE TOTAL	6,694,508	2,085,430	-	100	5,000	26,860	-	\$ 8,811,898
SRE 17 GIFTED & TALENTED EDUCATION								
0070 Gifted And Talented Education	1,144,483	585,418	300	-	426,760	51,812	-	\$ 2,208,773
1900 Cocurricular Activities- Nonathletic	-	-	-	-	-	10,810	-	10,810
2239 Supervision Of Other Instructional Programs	285,089	86,177	6,918	-	11,750	45,173	-	435,107
SRE TOTAL	1,429,572	671,595	7,218	-	438,510	107,795	-	\$ 2,654,690
SRE 21 STUDENT SUPPORT SERVICES								
2100 Support Services - Students	2,390,060	623,792	669,005	-	27,898	1,152,086	5,550	\$ 4,868,391
2112 Attendance Services	425,224	155,607	-	-	-	-	-	580,831
2113 Social Work Services	488,518	204,396	-	-	-	-	-	692,914
2114 Student Accounting Services	670,073	212,255	22,508	1,220	5,400	145,900	750	1,058,106
2119 Other Attendance and Social Work Services	-	-	293,564	-	-	-	-	293,564
2120 Guidance Services	-	-	-	-	-	100	-	100
2122 Counseling Services	7,939,107	2,464,658	7,300	-	17,397	12,041	1,613	10,442,116
2126 Placement Services	-	-	-	-	-	318	-	318
2134 Nursing Services	1,037,758	342,894	80,000	2,500	9,150	10,906	10,100	1,493,308
2139 Other Health Services	2,244,505	865,216	154,250	3,000	19,500	15,700	74,899	3,377,070
2149 Other Psychological Services	804,161	252,396	-	-	-	-	-	1,056,557
2190 Other Support Services - Student	565,927	195,316	-	-	-	-	-	761,243
2190 Other Support Services - Student	16,565,333	5,316,530	1,226,627	6,720	79,345	1,337,051	92,912	\$ 24,624,518
SRE 22 INSTRUCTIONAL STAFF SUPPORT								
2200 Support Services - Instructional Staff	665,400	199,901	541,778	-	17,787	563,915	15,500	\$ 2,004,281
2210 Improvement Of Instruction Services	1,772,893	520,431	28,141	-	18,595	7,205	2,416	2,349,681
2211 Supervision Of Improvement Of Instruction	138,933	41,704	-	-	-	-	-	180,637
2212 Instruction And Curriculum Development Services	140,401	44,462	700	-	9,000	17,066	-	211,629
2213 Instructional Staff Training Services	190,235	258,282	6,912	-	37,250	143,338	12,976	648,993
2214 Academic Student Assessment	603,686	183,797	13,050	-	4,250	192,250	3,500	1,000,533
2219 Other Improvement Of Instruction Services	87,604	37,792	-	-	12,577	-	-	137,973
2220 Educational Library Services	559,522	198,689	-	-	-	-	-	758,211
2222 School Library Services	4,207,248	1,291,255	-	-	-	45,582	1,000	5,545,085
2223 Audiovisual Services	-	-	-	54	-	160	2,249	2,463
2225 Instruction-Related Technology	88,056	33,428	-	-	-	42,863	30,000	194,347
2240 Instruction-Related Technology	-	-	-	-	-	-	315,000	315,000
SRE TOTAL	8,453,978	2,809,741	590,581	54	99,459	1,012,379	382,641	\$ 13,348,833
SRE 23 GENERAL ADMINISTRATION SUPPORT								
2300 Support Services - General Administration	310,676	53,480	97,500	-	5,200	111,401	-	\$ 578,257
2304 Support Services - General Administration	891,852	251,862	-	-	-	-	-	1,143,714
2311 Supervision Of Board Of Education Services	-	-	33,130	1,200	16,311	3,571	35,134	89,346
2312 Board Secretary/Clerk Services	-	360	-	-	-	-	-	360
2314 Election Services	-	-	86,100	-	-	-	-	86,100
2315 Legal Services	250,286	85,497	54,977	-	-	6,150	500	397,410
2316 Tax Assessment And Collection Services	-	-	962,000	-	-	-	-	962,000
2317 Audit Services	-	-	73,085	-	-	-	-	73,085
2318 Staff Relations And Negotiations Services	257,660	278,863	16,576	-	-	500	-	553,599
2321 Office Of The Superintendent Services	568,524	166,834	45,065	3,600	57,452	37,048	93,239	971,762
2322 Community Relations Services	-	-	35,000	-	-	-	-	35,000
2323 State And Federal Relations Services	121,805	34,375	-	-	1,000	1,500	-	158,680
SRE TOTAL	2,400,803	871,271	1,403,433	4,800	79,963	160,170	128,873	\$ 5,049,313

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's/0800's PROPERTY & OTHER USES	2023-24 REVISED BUDGET
SRE 24 SCHOOL ADMINISTRATION SUPPORT								
2400 Support Services - School Administration	980,634	185,532	56,600	-	-	215,000	-	\$ 1,437,766
2410 Office Of The Principal Services	21,962,319	7,267,850	-	-	140,500	95,166	14,093	29,479,928
2490 Other Support Services - School Administr	86,222	28,533	-	-	-	-	-	114,755
SRE TOTAL	23,029,175	7,481,915	56,600	-	140,500	310,166	14,093	\$ 31,032,449
SRE 25 BUSINESS SERVICES								
2500 Support Services - Business	20,000	290	-	-	-	-	-	\$ 20,290
2501 Support Services - Business: Cabinet Lev	230,006	72,538	-	-	-	-	-	302,544
2511 Supervising Business Services	-	-	38,176	-	14,200	5,500	14,900	72,776
2513 Budgeting Services	651,417	211,802	14,700	-	8,850	43,900	2,000	932,669
2515 Payroll Services	482,836	155,013	-	-	3,000	-	-	640,849
2516 Financial Accounting Services	1,060,994	346,468	400,643	6,100	22,300	10,400	10,100	1,857,005
2520 Purchasing Services	530,239	166,375	-	750	17,400	8,900	1,100	724,764
2530 Warehousing And Distributing Services	692,872	237,924	5,000	14,000	5,200	4,600	40,500	1,000,096
2535 Warehouse Inventory Adjustment	-	-	-	-	-	16,157	-	16,157
2540 Printing, Publishing, And Duplicating Serv	144,800	50,778	-	98,000	-	60,000	(298,578)	55,000
SRE TOTAL	3,813,164	1,241,188	458,519	118,850	70,950	149,457	(229,978)	\$ 5,622,150
SRE 26 OPERATIONS & MAINTENANCE								
2600 Operation And Maintenance Of Plant Servi	12,431,431	4,589,408	36,300	2,163,221	24,100	6,847,621	(25,236,042)	\$ 856,039
2610 Supervision Of Operation And Maintenanc	1,138,571	352,894	5,000	-	2,650	54,597	950	1,554,662
2620 Operating Building Services	175,224	57,696	139,375	410,142	8,450	702,364	5,165	1,498,416
2630 Care And Upkeep Of Grounds Services	-	-	-	5,663	-	232,750	-	238,413
2660 Security Services	3,263,248	909,048	12,341	18,150	17,380	65,600	15,814	4,301,581
2690 Other Operation And Maintenance Of Plan	253,377	134,243	3,000	55,880	2,000	7,750	(205,909)	250,341
SRE TOTAL	17,261,851	6,043,289	196,016	2,653,056	54,580	7,910,682	(25,420,022)	\$ 8,699,452
SRE 28 CENTRAL SUPPORT SERVICES								
2800 Support Services - Central	1,670,000	73	309,021	233,090	40,000	686,062	71,134	\$ 3,009,380
2801 2801 Support Services - Central	765,272	222,147	-	-	-	-	-	987,419
2811 Planning Services	247,269	75,245	-	-	-	-	-	322,514
2814 Evaluation Services	213,672	66,428	-	-	-	-	-	280,100
2820 Communications Services	278,691	100,294	5,000	-	11,050	19,691	1,340	416,066
2830 Staff Services	1,663,603	521,966	90,670	4,500	6,443	48,187	11,400	2,346,769
2832 Recruitment And Placement Services	462,673	158,793	55,000	-	17,780	35,300	-	729,546
2834 In-Service Training Services (For Non-Lic	-	-	14,000	-	1,604	-	-	15,604
2835 Health Services	-	-	30,000	-	350	450	50	30,850
2839 Other Staff Services	-	-	4,000	-	-	-	1,550	5,550
2840 Information Systems Services	-	-	-	-	-	-	(3,452,749)	(3,452,749)
2841 Supervising Information Systems Services	384,628	118,392	212,086	3,000	34,850	31,443	962,646	1,747,045
2842 Systems Analysis Services	467,996	144,488	96,000	-	6,600	2,400	800	718,284
2843 Programming Services	1,611,235	490,678	38,858	(233,090)	24,250	3,181,590	2,100	5,115,621
2844 Operations Services	677,188	230,809	39,250	-	425,275	580,166	6,000	1,958,688
2849 Other Information Systems Services	1,647,363	539,565	55,000	-	33,000	2,300	201,200	2,478,428
2850 Risk Management Services	-	-	-	-	125,000	-	-	125,000
2890 Other Support Services - Central	142,953	41,416	8,000	-	3,300	3,731	2,400	201,800
SRE TOTAL	10,232,543	2,710,294	956,885	7,500	729,502	4,591,320	(2,192,129)	\$ 17,035,915
GRAND TOTAL	267,173,501	85,083,368	5,626,924	3,494,498	3,160,076	29,096,575	(25,534,598)	\$ 368,100,344



General Operating Fund (continued)

Project Budgets by Object

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	2023-24 REVISED BUDGET
3120 STATE CAREER & TECH ED	3,314,590	1,005,007	2,000	35,936	2,966	246,996	3,875	\$ 4,611,370
3130 STATE ECEA SPECIAL ED	36,817,629	12,405,418	57,169	12,585	1,129,445	623,112	33,669	\$ 51,079,027
3140 STATE ELPA	6,694,508	2,085,430	-	100	5,000	26,860	-	\$ 8,811,898
3150 STATE TALENTED & GIFTED	1,429,572	671,595	7,218	-	438,510	107,795	-	\$ 2,654,690
3259 READ ACT	24,833	-	285,031	-	-	-	-	\$ 309,864
9003 MEDICAID	2,042,636	666,969	159,250	3,000	19,500	15,500	75,399	\$ 2,982,254
GRAND TOTAL	50,323,768	16,834,419	510,668	51,621	1,595,421	1,020,263	112,943	\$ 70,449,103

General Operating Fund (continued)

Project 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	2023-24 REVISED BUDGET
0000 SCHOOL/DEPT WIDE								
0010 General Elementary Education	50,744,145	16,258,872	6,987	287,929	18,968	310,975	180,710	\$ 67,808,586
0020 General Middle School Education	21,840,876	6,950,713	22,856	102,215	8,731	186,174	201,122	29,312,687
0030 General High School Education	37,411,663	11,790,855	306,504	177,683	84,478	198,351	222,324	50,191,858
0040 General Preschool Education	108,926	45,563	-	-	-	76,538	-	231,027
0060 General Integrated Education	3,101,904	986,148	-	83,840	52,333	79,996	105,828	4,410,049
0080 General Instructional Media	193,948	102,503	-	850	-	82,049	2,742	382,092
0090 Other General Education	4,454,379	228,760	184,924	-	139,000	11,288,894	920,713	17,216,670
0200 Art	2,747,863	868,965	-	-	-	27,521	-	3,644,349
0231 Metalwork And Jewelry	-	-	-	-	-	340	-	340
0260 Photography And Related Media	-	-	-	-	-	600	-	600
0300 Business	-	-	-	-	-	2,875	-	2,875
0500 English Language Arts	4,345,627	1,354,904	-	50	-	39,242	-	5,739,823
0510 Language Skills	-	-	-	-	-	4,309	-	4,309
0511 Reading	-	-	-	-	-	1,106	-	1,106
0550 Speech	-	-	-	-	-	2,442	1,000	3,442
0560 Dramatic Arts	-	-	-	-	-	1,600	-	1,600
0600 Foreign Languages	-	-	-	950	-	18,366	-	19,316
0690 Other Foreign Languages	-	-	-	-	-	300	-	300
0810 Health Education	-	-	200	300	-	3,110	-	3,610
0830 Physical Education	2,957,455	935,421	-	-	-	19,502	1,110	3,913,488
0920 Home Economics, Family Focus	-	-	-	-	-	7,967	-	7,967
0926 Food And Nutrition	-	-	-	-	-	500	-	500
1000 Industrial Arts/Technology Education	-	-	-	-	-	7,697	300	7,997
1090 Other Industrial Arts/Technology Educatir	520,709	161,241	20,000	-	-	-	-	701,950
1100 Mathematics	-	-	-	650	-	33,229	-	33,879
1210 General Music	2,666,411	843,139	200	-	-	15,919	1,000	3,526,669
1240 Vocal Music	-	-	-	-	-	4,511	-	4,511
1250 Instrumental Music	5,353,410	1,695,174	-	80	-	11,106	-	7,059,770
1251 Band, Concert	-	-	-	-	-	645	-	645
1255 Orchestra, Full	-	-	-	-	-	400	-	400
1256 Orchestra, String	-	-	-	-	-	700	-	700
1300 Natural Science	-	-	-	-	-	47,500	-	47,500
1310 General Science	-	-	-	-	-	36,167	2,819	38,986
1500 Social Sciences	-	-	-	350	-	33,185	-	33,535
1600 Technical Education/Computer Technolog	-	-	-	-	-	1,884	11,400	13,284
1877 Cheerleading	79,340	17,890	-	-	-	-	-	97,230
1899 Other Coeducational Athletics/Sports Act	37,295	8,412	-	-	-	-	-	45,707
1900 Cocurricular Activities- Nonathletic	-	-	-	-	-	25,387	-	25,387
1910 Elementary Sponsored Student Activity	135,673	30,599	-	-	-	-	-	166,272
1916 Japanese Exchange Program	1,080	231	-	-	12,346	800	400	14,857
1920 Middle School Sponsored Student Activit	276,911	62,446	-	-	-	-	-	339,357
1930 High School Sponsored Student Activity	387,994	87,488	-	-	-	-	-	475,482
2100 Support Services - Students	2,390,060	623,792	669,005	-	27,898	1,152,086	5,550	4,868,391
2112 Attendance Services	425,224	155,607	-	-	-	-	-	580,831
2113 Social Work Services	488,518	204,396	-	-	-	-	-	692,914
2114 Student Accounting Services	670,073	212,255	22,508	1,220	5,400	145,900	750	1,058,106
2119 Other Attendance and Social Work Servi	-	-	293,564	-	-	-	-	293,564
2120 Guidance Services	-	-	-	-	-	100	-	100
2122 Counseling Services	7,939,107	2,464,658	7,300	-	17,397	12,041	1,613	10,442,116
2126 Placement Services	-	-	-	-	-	318	-	318
2134 Nursing Services	1,037,758	342,894	80,000	2,500	9,150	10,906	10,100	1,493,308
2139 Other Health Services	648,460	420,345	154,250	-	14,000	48,900	-	1,285,955
2149 Other Psychological Services	191,702	61,412	-	-	-	-	-	253,114
2190 Other Support Services - Student	565,927	195,316	-	-	-	-	-	761,243
2200 Support Services - Instructional Staff	665,400	199,901	386,952	-	17,787	563,915	15,500	1,849,455
2210 Improvement Of Instruction Services	1,772,893	520,431	28,141	-	18,595	7,205	2,416	2,349,681
2211 Supervision Of Improvement Of Instructic	138,933	41,704	-	-	-	-	-	180,637
2212 Instruction And Curriculum Development :	140,401	44,462	700	-	9,000	17,066	-	211,629
2213 Instructional Staff Training Services	190,235	258,282	1,912	-	37,250	143,338	12,976	643,993
2214 Academic Student Assessment	603,686	183,797	13,050	-	4,250	192,250	3,500	1,000,533
2219 Other Improvement Of Instruction Servic	87,604	37,792	-	-	12,577	-	-	137,973
2220 Educational Library Services	559,522	198,689	-	-	-	-	-	758,211
2222 School Library Services	4,207,248	1,291,255	-	-	-	45,582	1,000	5,545,085
2223 Audiovisual Services	-	-	-	54	-	160	2,249	2,463
2225 Instruction-Related Technology	88,056	33,428	-	-	-	42,863	30,000	194,347
2240 Instruction-Related Technology	-	-	-	-	-	-	315,000	315,000
2300 Support Services - General Administratio	310,676	53,480	97,500	-	5,200	111,401	-	578,257
2304 Support Services - General Administrati	891,852	251,862	-	-	-	-	-	1,143,714
2311 Supervision Of Board Of Education Servi	-	-	33,130	1,200	16,311	3,571	35,134	89,346
2312 Board Secretary/Clerk Services	-	360	-	-	-	-	-	360
2314 Election Services	-	-	86,100	-	-	-	-	86,100
2315 Legal Services	250,286	85,497	54,977	-	-	6,150	500	397,410
2316 Tax Assessment And Collection Services	-	-	962,000	-	-	-	-	962,000
2317 Audit Services	-	-	73,085	-	-	-	-	73,085
2318 Staff Relations And Negotiations Service	257,660	278,863	16,576	-	-	500	-	553,599
2321 Office Of The Superintendent Services	568,524	166,834	45,065	3,600	57,452	37,048	93,239	971,762



General Operating Fund (continued)

Project 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	2023-24 REVISED BUDGET
0000 SCHOOL/DEPT WIDE (continued)								
2322 Community Relations Services	-	-	35,000	-	-	-	-	35,000
2323 State And Federal Relations Services	121,805	34,375	-	-	1,000	1,500	-	158,680
2400 Support Services - School Administration	980,634	185,532	56,600	-	-	215,000	-	1,437,766
2410 Office Of The Principal Services	21,962,319	7,267,850	-	-	140,500	95,166	14,093	29,479,928
2490 Other Support Services - School Adminis	86,222	28,533	-	-	-	-	-	114,755
2500 Support Services - Business	20,000	290	-	-	-	-	-	20,290
2501 Support Services - Business: Cabinet Le	230,006	72,538	-	-	-	-	-	302,544
2511 Supervising Business Services	-	-	38,176	-	14,200	5,500	14,900	72,776
2513 Budgeting Services	651,417	211,802	14,700	-	8,850	43,900	2,000	932,669
2515 Payroll Services	482,836	155,013	-	-	3,000	-	-	640,849
2516 Financial Accounting Services	1,060,994	346,468	400,643	6,100	22,300	10,400	10,100	1,857,005
2520 Purchasing Services	530,239	166,375	-	750	17,400	8,900	1,100	724,764
2530 Warehousing And Distributing Services	692,872	237,924	5,000	14,000	5,200	4,600	40,500	1,000,096
2535 Warehouse Inventory Adjustment	-	-	-	-	-	16,157	-	16,157
2540 Printing, Publishing, And Duplicating Serv	144,800	50,778	-	98,000	-	60,000	(298,578)	55,000
2600 Operation And Maintenance Of Plant Ser	12,431,431	4,589,408	36,300	2,163,221	24,100	6,847,621	(25,236,042)	856,039
2610 Supervision Of Operation And Maintenan	1,138,571	352,894	5,000	-	2,650	54,597	950	1,554,662
2620 Operating Building Services	175,224	57,696	139,375	410,142	8,450	702,364	5,165	1,498,416
2630 Care And Upkeep Of Grounds Services	-	-	-	5,663	-	232,750	-	238,413
2660 Security Services	3,263,248	909,048	12,341	18,150	17,380	65,600	15,814	4,301,581
2690 Other Operation And Maintenance Of Pla	253,377	134,243	3,000	55,880	2,000	7,750	(205,909)	250,341
2800 Support Services - Central	1,670,000	73	309,021	233,090	40,000	686,062	71,134	3,009,380
2801 2801 Support Services - Central	765,272	222,147	-	-	-	-	-	987,419
2811 Planning Services	247,269	75,245	-	-	-	-	-	322,514
2814 Evaluation Services	213,672	66,428	-	-	-	-	-	280,100
2820 Communications Services	278,691	100,294	5,000	-	11,050	19,691	1,340	416,066
2830 Staff Services	1,663,603	521,966	90,670	4,500	6,443	48,187	11,400	2,346,769
2832 Recruitment And Placement Services	462,673	158,793	55,000	-	17,780	35,300	-	729,546
2834 In-Service Training Services (For Non-Li	-	-	14,000	-	1,604	-	-	15,604
2835 Health Services	-	-	30,000	-	350	450	50	30,850
2839 Other Staff Services	-	-	4,000	-	-	-	1,550	5,550
2840 Information Systems Services	-	-	-	-	-	-	(3,452,749)	(3,452,749)
2841 Supervising Information Systems Service	384,628	118,392	212,086	3,000	34,850	31,443	962,646	1,747,045
2842 Systems Analysis Services	467,996	144,488	96,000	-	6,600	2,400	800	718,284
2843 Programming Services	1,611,235	490,678	38,858	(233,090)	24,250	3,181,590	2,100	5,115,621
2844 Operations Services	677,188	230,809	39,250	-	425,275	580,166	6,000	1,958,688
2849 Other Information Systems Services	1,647,363	539,565	55,000	-	33,000	2,300	201,200	2,478,428
2850 Risk Management Services	-	-	-	-	125,000	-	-	125,000
2890 Other Support Services - Central	142,953	41,416	8,000	-	3,300	3,731	2,400	201,800
PROJECT TOTAL	216,913,952	68,267,697	5,270,506	3,442,877	1,564,655	28,076,312	(25,647,041)	\$ 297,888,958
3120 CAREER AND TECHNICAL EDUCATION								
0030 General High School Education	2,519,391	761,642	-	35,936	-	146,576	-	3,463,545
0300 Business	-	-	-	-	-	8,253	186	8,439
0400 Distributive/Marketing Education	-	-	-	-	-	1,891	-	1,891
0560 Dramatic Arts	-	-	-	-	-	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 Economics, Comprehensive	-	-	-	-	-	9,376	1,120	10,496
0930 Occupational Preparation	-	-	-	-	-	9,160	-	9,160
0931 Child Services	-	-	-	-	-	3,435	-	3,435
0936 Cosmetology	-	-	-	-	-	5,705	250	5,955
0939 Other Occupational Preparation	-	-	-	-	900	4,325	500	5,725
1000 Industrial Arts/Technology Education	-	-	-	-	-	2,649	-	2,649
1010 Construction	-	-	-	-	-	7,004	324	7,328
1060 Metals, Plastics, And Woods	-	-	-	-	-	8,244	-	8,244
1070 Power/Automotive Mechanics	-	-	1,000	-	-	7,495	322	8,817
1090 Other Industrial Arts/Technology Educati	-	-	1,000	-	-	6,462	324	7,786
1390 Other Sciences	-	-	-	-	-	3,549	-	3,549
1500 Social Sciences	-	-	-	-	-	4,237	-	4,237
1600 Technical Education/Computer Technolo	-	-	-	-	-	1,497	-	1,497
1930 High School Sponsored Student Activity	58,715	13,240	-	-	-	-	-	71,955
2122 Counseling Services	105,040	32,795	-	-	-	6	194	138,035
2200 Support Services - Instructional Staff	97,627	30,758	-	-	-	-	-	128,385
2232 Supervision Of Career & Tech Education	151,840	44,628	-	-	-	-	-	196,468
2410 Office Of The Principal Services	381,977	121,944	-	-	-	3,474	526	507,921
PROJECT TOTAL	3,314,590	1,005,007	2,000	35,936	2,966	246,996	3,875	\$ 4,611,370
3130 STATE ECEA SPECIAL ED								
0090 Other General Education	408,333	2,874	4,325	-	800	4,045	-	420,377
1700 Special Education	15,798,108	5,868,170	12,844	10,485	859,883	543,147	32,994	23,125,631
1710 Physical Disability	1,998,643	634,213	-	-	-	5,000	-	2,637,856
1720 Vision Disability	186,765	60,289	-	-	-	2,000	-	249,054
1730 Hearing Disability	637,546	213,012	-	-	-	456	-	851,014
1740 Significant Limited Intellectual Capacity	-	-	-	-	-	1,155	-	1,155
1750 Significant Identifiable Emotional Disabili	1,580,285	518,230	-	2,100	-	28,500	-	2,129,115
1760 Perceptual Or Communicative Disability	28,833	-	-	-	4,000	6,300	-	39,133
1770 Speech-Language Disability	5,282,307	1,669,871	-	-	-	5,000	-	6,957,178
1780 Multiple Disabilities	2,579,139	891,840	-	-	-	7,250	-	3,478,229
1790 Other Disabilities	64,219	19,948	-	-	-	799	-	84,966
1791 Preschool Child With A Disability	264,704	62,192	-	-	-	-	-	326,896
1799 Other Disabilities	2,056,188	663,567	-	-	-	3,000	-	2,722,755
2100 Support Services - Students	11,000	160	-	-	-	-	-	11,160
2113 Social Work Services	1,272,363	393,527	-	-	-	2,500	-	1,668,390
2123 Appraisal Services	500,790	138,896	-	-	-	-	-	639,686
2140 Psychological Services	2,603,325	790,096	-	-	-	2,500	-	3,395,921
2149 Other Psychological Services	690,119	221,102	-	-	-	-	-	911,221
2153 Audiology Services	-	-	-	-	-	10,000	-	10,000
2213 Instructional Staff Training Services	-	-	-	-	20,575	1,460	-	22,035
2231 Supervision Of Special Education Progra	854,962	257,431	-	-	244,187	-	675	1,357,255
2850 Risk Management Services	-	-	40,000	-	-	-	-	40,000
PROJECT TOTAL	36,817,629	12,405,418	57,169	12,585	1,129,445	623,112	33,669	\$ 51,079,027

General Operating Fund (continued)

Project 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	2023-24 REVISED BUDGET
3140 STATE ELPA								
0010 General Elementary Education	3,852,635	1,186,786	-	-	-	-	-	\$ 5,039,421
0020 General Middle School Education	985,518	317,512	-	-	-	500	-	1,303,530
0030 General High School Education	784,309	247,816	-	-	-	-	-	1,032,125
0090 Other General Education	600,113	188,441	-	-	-	-	-	788,554
2200 Support Services - Instructional Staff	471,933	144,875	-	-	-	-	-	616,808
2212 Instruction And Curriculum Development :	-	-	-	100	5,000	26,360	-	31,460
PROJECT TOTAL	6,694,508	2,085,430	-	100	5,000	26,860	-	\$ 8,811,898
3150 STATE GIFTED & TALENTED								
0070 Gifted And Talented Education	1,144,483	585,418	300	-	426,760	51,812	-	2,208,773
1900 Cocurricular Activities- Nonathletic	-	-	-	-	-	10,810	-	10,810
2239 Supervision Of Other Instructional Program	285,089	86,177	6,918	-	11,750	45,173	-	435,107
PROJECT TOTAL	1,429,572	671,595	7,218	-	438,510	107,795	-	\$ 2,654,690
3259 READ ACT								
0010 General Elementary Education	24,833	-	-	-	-	-	-	\$ 24,833
0090 Other General Education	-	-	130,205	-	-	-	-	130,205
2200 Support Services - Instructional Staff	-	-	154,826	-	-	-	-	154,826
PROJECT TOTAL	24,833	-	285,031	-	-	-	-	\$ 309,864
9003 MEDICAID								
1790 Other Disabilities	-	1,200	-	-	-	-	-	\$ 1,200
2139 Other Health Services	1,365,958	456,037	-	3,000	19,500	15,500	74,899	1,934,894
2149 Other Psychological Services	612,459	190,984	-	-	-	-	-	803,443
2213 Instructional Staff Training Services	-	-	5,000	-	-	-	-	5,000
PROJECT TOTAL	1,978,417	648,221	5,000	3,000	19,500	15,500	74,899	\$ 2,744,537
GRAND TOTAL	267,173,501	85,083,368	5,626,924	3,494,498	3,160,076	29,096,575	(25,534,598)	\$ 368,100,344



General Operating Fund (continued)

Sub-Program Budgets by Object

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	2023-24 REVISED BUDGET
0000 School/Dept Wide	\$ 264,204,112	\$ 84,117,146	\$ 5,309,089	\$ 3,090,356	\$ 3,032,802	\$ 28,311,162	\$ (27,458,864)	\$ 360,605,803
1010 General Elementary School Education	14,423	4,343	-	-	-	-	-	18,766
1016 Grade 6	-	-	-	-	-	500	-	500
1017 Grade 7	-	-	-	-	-	500	-	500
1018 Grade 8	-	-	-	-	-	500	-	500
1020 General Middle School Education	3,823	1,135	-	-	-	-	-	4,958
1031 Dropout Prevention	1,229,610	540,442	14,298	-	-	15,500	-	1,799,850
1032 Alternative Program	139,996	44,311	-	-	-	-	-	184,307
1034 Connections	250,665	79,270	-	-	-	1,905	-	331,840
1035 Multi-Cultural	160,424	50,728	-	-	-	-	-	211,152
1038 High School Options	5,000	-	20,000	-	4,897	-	-	29,897
1039 Advanced Placement	1,120	252	-	-	-	-	-	1,372
1040 AVID	75,423	31,121	10,000	-	27,000	3,263	26,800	173,607
1041 Work-Based Learning	96,071	30,758	-	-	-	-	-	126,829
1089 PCF Test	189,633	44,576	-	-	60,000	700	250	295,159
1092 Extended School Year	407,407	2,576	4,325	-	800	4,045	-	419,153
1093 Homebound/Hospital	1,919	613	-	-	-	-	-	2,532
1094 Student Achievement	-	-	-	-	12,577	27,950	-	40,527
1896 Unified Sports	28,963	6,532	-	-	-	14,400	-	49,895
2001 International Baccalaureate	(2,312)	17,353	3,700	-	19,500	7,000	33,600	78,841
2118 Family Resource Schools	-	-	160,000	-	-	-	-	160,000
2208 Technology Refresh	-	-	-	-	-	-	905,570	905,570
2210 1:WEB	-	-	-	-	-	-	948,546	948,546
2215 Cultural Diversity	365,299	112,212	58,012	-	2,500	8,400	1,500	547,923
2216 First Aid Training	-	-	-	-	-	2,500	8,000	10,500
2218 Curriculum Development Council	1,925	-	-	-	-	-	-	1,925
2395 Foundation Support	-	-	47,500	-	-	-	-	47,500
2621 Hazardous Environmental Services	-	-	-	16,538	-	-	-	16,538
2622 Buildings	-	-	-	-	-	232,750	-	232,750
2623 Trades	-	-	-	-	-	232,750	-	232,750
2624 HVAC	-	-	-	-	-	232,750	-	232,750
2628 Disposal Services	-	-	-	228,457	-	-	-	228,457
2629 Recycling Services	-	-	-	159,147	-	-	-	159,147
GRAND TOTAL	267,173,501	85,083,368	5,626,924	3,494,498	3,160,076	29,096,575	(25,534,598)	\$ 368,100,344

General Operating Fund (continued)

Sub-Program Budgets by Object (continued)

Sub-Program Detail

SUB-PROGRAM 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	2023-24 REVISED BUDGET
0000 SCHOOL/DEPT WIDE								
0010 General Elementary Education	54,295,160	17,431,454	3,819	287,929	19,468	288,055	21,110	\$ 72,346,995
0020 General Middle School Education	22,704,395	7,231,919	151	102,215	3,731	181,911	8,851	30,233,173
0030 General High School Education	39,676,208	12,339,063	284,911	213,619	13,581	301,572	56,323	52,885,277
0040 General Preschool Education	108,926	45,563	-	-	-	76,538	-	231,027
0060 General Integrated Education	2,926,904	946,686	-	83,840	52,333	79,996	2,730	4,092,489
0070 Gifted And Talented Education	1,144,483	585,418	300	-	426,760	51,812	-	2,208,773
0080 General Instructional Media	193,948	102,503	-	850	-	82,049	2,742	382,092
0090 Other General Education	5,053,499	416,886	315,129	-	139,000	11,280,894	920,713	18,126,121
0200 Art	2,747,863	868,965	-	-	-	27,521	-	3,644,349
0231 Metalwork And Jewelry	-	-	-	-	-	340	-	340
0260 Photography And Related Media	-	-	-	-	-	600	-	600
0300 Business	-	-	-	-	-	11,128	186	11,314
0400 Distributive/Marketing Education	-	-	-	-	-	1,891	-	1,891
0500 English Language Arts	4,345,627	1,354,904	-	50	-	39,242	-	5,739,823
0510 Language Skills	-	-	-	-	-	4,309	-	4,309
0511 Reading	-	-	-	-	-	1,106	-	1,106
0550 Speech	-	-	-	-	-	2,442	1,000	3,442
0560 Dramatic Arts	-	-	-	-	-	2,100	-	2,100
0600 Foreign Languages	-	-	-	950	-	18,366	-	19,316
0690 Other Foreign Languages	-	-	-	-	-	300	-	300
0741 Nursing Assisting	-	-	-	-	2,066	2,500	129	4,695
0761 Medical Assisting	-	-	-	-	-	6,069	-	6,069
0810 Health Education	-	-	200	300	-	3,110	-	3,610
0830 Physical Education	2,957,455	935,421	-	-	-	19,502	1,110	3,913,488
0920 Home Economics, Family Focus	-	-	-	-	-	12,556	-	12,556
0921 Home Economics, Comprehensive	-	-	-	-	-	9,376	1,120	10,496
0926 Food And Nutrition	-	-	-	-	-	500	-	500
0930 Occupational Preparation	-	-	-	-	-	9,160	-	9,160
0931 Child Services	-	-	-	-	-	3,435	-	3,435
0936 Cosmetology	-	-	-	-	-	5,705	250	5,955
0939 Other Occupational Preparation	-	-	-	-	900	4,325	500	5,725
1000 Industrial Arts/Technology Education	-	-	-	-	-	10,346	300	10,646
1010 Construction	-	-	-	-	-	7,004	324	7,328
1060 Metals, Plastics, And Woods	-	-	-	-	-	8,244	-	8,244
1070 Power/Automotive Mechanics	-	-	1,000	-	-	7,495	322	8,817
1090 Other Industrial Arts/Technology Education	520,709	161,241	21,000	-	-	6,462	324	709,736
1100 Mathematics	-	-	-	650	-	33,229	-	33,879
1210 General Music	2,666,411	843,139	200	-	-	15,919	1,000	3,526,669
1240 Vocal Music	-	-	-	-	-	4,511	-	4,511
1250 Instrumental Music	5,353,410	1,695,174	-	80	-	11,106	-	7,059,770
1251 Band, Concert	-	-	-	-	-	645	-	645
1255 Orchestra, Full	-	-	-	-	-	400	-	400
1256 Orchestra, String	-	-	-	-	-	700	-	700
1300 Natural Science	-	-	-	-	-	47,500	-	47,500
1310 General Science	-	-	-	-	-	36,167	2,819	38,986
1390 Other Sciences	-	-	-	-	-	3,549	-	3,549
1500 Social Sciences	-	-	-	350	-	37,422	-	37,772
1600 Technical Education/Computer Technology	-	-	-	-	-	3,381	11,400	14,781
1700 Special Education	15,798,108	5,868,170	12,844	10,485	859,883	543,147	32,994	23,125,631
1710 Physical Disability	1,998,643	634,213	-	-	-	5,000	-	2,637,856
1720 Vision Disability	186,765	60,289	-	-	-	2,000	-	249,054
1730 Hearing Disability	637,546	213,012	-	-	-	456	-	851,014
1740 Significant Limited Intellectual Capacity	-	-	-	-	-	1,155	-	1,155
1750 Significant Identifiable Emotional Disability	1,580,285	518,230	-	2,100	-	28,500	-	2,129,115
1760 Perceptual Or Communicative Disability	28,833	-	-	-	4,000	6,300	-	39,133
1770 Speech-Language Disability	5,282,307	1,669,871	-	-	-	5,000	-	6,957,178
1780 Multiple Disabilities	2,579,139	891,840	-	-	-	7,250	-	3,478,229
1790 Other Disabilities	64,219	19,948	-	-	-	799	-	84,966
1791 Preschool Child With A Disability	264,704	62,192	-	-	-	-	-	326,896
1799 Other Disabilities	2,056,188	663,567	-	-	-	3,000	-	2,722,755
1877 Cheerleading	79,340	17,890	-	-	-	-	-	97,230
1899 Other Coeducational Athletics/Sports Activities	8,332	1,880	-	-	-	-	-	10,212
1900 Cocurricular Activities- Nonathletic	-	-	-	-	-	10,987	-	10,987
1910 Elementary Sponsored Student Activity	135,673	30,599	-	-	-	-	-	166,272
1916 Japanese Exchange Program	1,080	231	-	-	12,346	800	400	14,857
1920 Middle School Sponsored Student Activity	276,911	62,446	-	-	-	-	-	339,357
1930 High School Sponsored Student Activity	446,709	100,728	-	-	-	-	-	547,437
2100 Support Services - Students	2,401,060	623,952	509,005	-	27,898	1,152,086	5,550	4,719,551
2113 Social Work Services	1,527,719	500,355	-	-	-	2,500	-	2,030,574
2114 Student Accounting Services	670,073	212,255	22,508	1,220	5,400	145,900	750	1,058,106
2119 Other Attendance and Social Work Services	-	-	293,564	-	-	-	-	293,564
2120 Guidance Services	-	-	-	-	-	100	-	100
2122 Counseling Services	8,044,147	2,497,453	7,300	-	17,397	12,047	1,807	10,580,151
2123 Appraisal Services	500,790	138,896	-	-	-	-	-	639,686
2126 Placement Services	-	-	-	-	-	318	-	318
2134 Nursing Services	1,037,758	342,894	80,000	2,500	9,150	10,906	10,100	1,493,308
2139 Other Health Services	2,244,505	865,216	154,250	3,000	19,500	15,700	74,899	3,377,070



General Operating Fund (continued)

Sub-Program Budgets by Object (continued)

Sub-Program Detail (continued)

SUBPROGRAM 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	2023-24 REVISED BUDGET
0000 SCHOOL/DEPT WIDE (continued)								
2140 Psychological Services	2,603,325	790,096	-	-	-	2,500	-	\$ 3,395,921
2149 Other Psychological Services	1,494,280	473,498	-	-	-	-	-	1,967,778
2153 Audiology Services	-	-	-	-	-	10,000	-	10,000
2190 Other Support Services - Student	565,927	195,316	-	-	-	-	-	761,243
2200 Support Services - Instructional Staff	773,590	232,564	483,766	-	15,287	563,825	6,000	2,075,032
2210 Improvement Of Instruction Services	1,772,893	520,431	28,141	-	18,595	7,205	2,416	2,349,681
2211 Supervision Of Improvement Of Instruction Services	138,933	41,704	-	-	-	-	-	180,637
2212 Instruction And Curriculum Development Services	138,476	44,462	-	100	14,000	43,426	-	240,464
2213 Instructional Staff Training Services	190,235	258,282	6,912	-	35,825	144,798	12,976	649,028
2214 Academic Student Assessment	603,686	183,797	13,050	-	4,250	192,250	3,500	1,000,533
2219 Other Improvement Of Instruction Services	87,604	37,792	-	-	-	-	-	125,396
2220 Educational Library Services	559,522	198,689	-	-	-	-	-	758,211
2222 School Library Services	4,207,248	1,291,255	-	-	-	45,582	1,000	5,545,085
2223 Audiovisual Services	-	-	-	54	-	160	2,249	2,463
2225 Instruction-Related Technology	88,056	33,428	-	-	-	42,863	-	164,347
2231 Supervision Of Special Education Programs	854,962	258,631	-	-	244,187	-	675	1,358,455
2232 Supervision Of Career & Tech Education Programs	151,840	44,628	-	-	-	-	-	196,468
2239 Supervision Of Other Instructional Programs	285,089	86,177	6,918	-	11,750	45,173	-	435,107
2300 Support Services - General Administration	310,676	53,480	50,000	-	5,200	111,401	-	530,757
2304 Support Services - General Administration Cabinet Level	891,852	251,862	-	-	-	-	-	1,143,714
2311 Supervision Of Board Of Education Services	-	-	33,130	1,200	16,311	3,571	35,134	89,346
2312 Board Secretary/Clerk Services	-	360	-	-	-	-	-	360
2314 Election Services	-	-	86,100	-	-	-	-	86,100
2315 Legal Services	250,286	85,497	54,977	-	-	6,150	500	397,410
2316 Tax Assessment And Collection Services	-	-	962,000	-	-	-	-	962,000
2317 Audit Services	-	-	73,085	-	-	-	-	73,085
2318 Staff Relations And Negotiations Services	257,660	278,863	16,576	-	-	500	-	553,599
2321 Office Of The Superintendent Services	568,524	166,834	45,065	3,600	57,452	37,048	93,239	971,762
2322 Community Relations Services	-	-	35,000	-	-	-	-	35,000
2323 State And Federal Relations Services	121,805	34,375	-	-	1,000	1,500	-	158,680
2400 Support Services - School Administration	980,634	185,532	56,600	-	-	215,000	-	1,437,766
2410 Office Of The Principal Services	22,311,417	7,379,202	-	-	140,500	97,940	14,369	29,943,428
2490 Other Support Services - School Administration	86,222	28,533	-	-	-	-	-	114,755
2500 Support Services - Business	20,000	290	-	-	-	-	-	20,290
2501 Support Services - Business: Cabinet Level & Immediate :	230,006	72,538	-	-	-	-	-	302,544
2511 Supervising Business Services	-	-	38,176	-	14,200	5,500	14,900	72,776
2513 Budgeting Services	651,417	211,802	14,700	-	8,850	43,900	2,000	932,669
2515 Payroll Services	482,836	155,013	-	-	3,000	-	-	640,849
2516 Financial Accounting Services	1,060,994	346,468	400,643	6,100	22,300	10,400	10,100	1,857,005
2520 Purchasing Services	530,239	166,375	-	750	17,400	8,900	1,100	724,764
2530 Warehousing And Distributing Services	692,872	237,924	5,000	14,000	5,200	4,600	40,500	1,000,096
2535 Warehouse Inventory Adjustment	-	-	-	-	-	16,157	-	16,157
2540 Printing, Publishing, And Duplicating Services	144,800	50,778	-	98,000	-	60,000	(298,578)	55,000
2600 Operation And Maintenance Of Plant Services	12,431,431	4,589,408	36,300	2,163,221	24,100	6,847,621	(25,236,042)	856,039
2610 Supervision Of Operation And Maintenance Of Plant Svcs	1,138,571	352,894	5,000	-	2,650	54,597	950	1,554,662
2620 Operating Building Services	175,224	57,696	139,375	6,000	8,450	4,114	5,165	396,024
2630 Care And Upkeep Of Grounds Services	-	-	-	5,663	-	232,750	-	238,413
2660 Security Services	3,263,248	909,048	12,341	18,150	17,380	65,600	15,814	4,301,581
2690 Other Operation And Maintenance Of Plant Services	253,377	134,243	3,000	55,880	2,000	7,750	(205,909)	250,341
2800 Support Services - Central	1,670,000	73	309,021	233,090	40,000	686,062	71,134	3,009,380
2801 2801 Support Services - Central	765,272	222,147	-	-	-	-	-	987,419
2811 Planning Services	247,269	75,245	-	-	-	-	-	322,514
2814 Evaluation Services	213,672	66,428	-	-	-	-	-	280,100
2820 Communications Services	278,691	100,294	5,000	-	11,050	19,691	1,340	416,066
2830 Staff Services	1,663,603	521,966	90,670	4,500	6,443	48,187	11,400	2,346,769
2832 Recruitment And Placement Services	462,673	158,793	55,000	-	17,780	35,300	-	729,546
2834 In-Service Training Services (For Non-Licensed Staff)	-	-	14,000	-	1,604	-	-	15,604
2835 Health Services	-	-	30,000	-	350	450	50	30,850
2839 Other Staff Services	-	-	4,000	-	-	-	1,550	5,550
2840 Information Systems Services	-	-	-	-	-	-	(3,452,749)	(3,452,749)
2841 Supervising Information Systems Services	384,628	118,392	212,086	3,000	34,850	31,443	14,100	798,499
2842 Systems Analysis Services	467,996	144,488	96,000	-	6,600	2,400	800	718,284
2843 Programming Services	1,611,235	490,678	38,858	(233,090)	24,250	3,181,590	6,100	5,115,621
2844 Operations Services	677,188	230,809	39,250	-	425,275	580,166	6,000	1,958,688
2849 Other Information Systems Services	1,647,363	539,565	55,000	-	33,000	2,300	201,200	2,478,428
2850 Risk Management Services	-	-	40,000	-	125,000	-	-	165,000
2890 Other Support Services - Central	142,953	41,416	8,000	-	3,300	3,731	2,400	201,800
2910 Volunteer Services	-	-	-	-	-	62,700	-	62,700
3300 Community Services	55,980	12,624	168	-	-	7,920	-	76,692
SUBPROGRAM TOTAL	264,204,112	84,117,146	5,309,089	3,090,356	3,032,802	28,311,162	1,159,753	\$ 360,605,803

General Operating Fund (continued)

Sub-Program Budgets by Object (continued)

Sub-Program Detail (continued)

SUBPROGRAM 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	2023-24 REVISED BUDGET
0000 SCHOOL/DEPT WIDE (continued)								
1010 GENERAL ELEMENTARY								
2410 Office Of The Principal Services	14,423	4,343	-	-	-	-	-	\$ 18,766
SUBPROGRAM TOTAL	14,423	4,343	-	-	-	-	-	\$ 18,766
1016 GRADE 6								
0020 General Middle School Education	-	-	-	-	-	500	-	\$ 500
SUBPROGRAM TOTAL	-	-	-	-	-	500	-	\$ 500
0000 SCHOOL/DEPT WIDE (continued)								
1017 GRADE 7								
0020 General Middle School Education	-	-	-	-	-	500	-	\$ 500
SUBPROGRAM TOTAL	-	-	-	-	-	500	-	\$ 500
1018 GRADE 6								
0020 General Middle School Education	-	-	-	-	-	500	-	\$ 500
SUBPROGRAM TOTAL	-	-	-	-	-	500	-	\$ 500
1020 GENERAL MIDDLE EDUCATION								
2410 Office Of The Principal Services	3,823	1,135	-	-	-	-	-	\$ 4,958
SUBPROGRAM TOTAL	3,823	1,135	-	-	-	-	-	\$ 4,958
1031 DROPOUT PREVENTION								
0020 General Middle School Education	19,044	4,296	12,705	-	-	-	-	\$ 36,045
0030 General High School Education	552,180	282,971	1,593	-	-	15,500	-	852,244
2112 Attendance Services	425,224	155,607	-	-	-	-	-	580,831
2113 Social Work Services	233,162	97,568	-	-	-	-	-	330,730
SUBPROGRAM TOTAL	1,229,610	540,442	14,298	-	-	15,500	-	\$ 1,799,850
1032 PASSAGES								
0030 General High School Education	139,996	44,311	-	-	-	-	-	\$ 184,307
SUBPROGRAM TOTAL	139,996	44,311	-	-	-	-	-	\$ 184,307
1034 CONNECTIONS								
0030 General High School Education	250,665	79,270	-	-	-	1,905	-	\$ 331,840
SUBPROGRAM TOTAL	250,665	79,270	-	-	-	1,905	-	\$ 331,840
1035 MULTI-CULTURAL								
0030 General High School Education	160,424	50,728	-	-	-	-	-	\$ 211,152
SUBPROGRAM TOTAL	160,424	50,728	-	-	-	-	-	\$ 211,152
1038 HIGH SCHOOL OPTIONS								
0030 General High School Education	5,000	-	20,000	-	4,897	-	-	\$ 29,897
SUBPROGRAM TOTAL	5,000	-	20,000	-	4,897	-	-	\$ 29,897
1039 ADVANCED PLACEMENT								
0020 General Middle School Education	560	126	-	-	-	-	-	\$ 686
0030 General High School Education	560	126	-	-	-	-	-	686
SUBPROGRAM TOTAL	1,120	252	-	-	-	-	-	\$ 1,372
1040 AVID								
0020 General Middle School Education	102,395	31,884	10,000	-	5,000	3,263	26,800	\$ 179,342
0030 General High School Education	(26,972)	(763)	-	-	-	-	-	(27,735)
2213 Staff Devolvement	-	-	-	-	22,000	-	-	22,000
SUBPROGRAM TOTAL	75,423	31,121	10,000	-	27,000	3,263	26,800	\$ 173,607
1041 WORK BASED LEARNING								
2200 Support Services Instructional Staff	96,071	30,758	-	-	-	-	-	\$ 126,829
SUBPROGRAM TOTAL	96,071	30,758	-	-	-	-	-	\$ 126,829
1089 PCF TEST								
0030 General High School Education	-	-	-	-	60,000	-	-	\$ 60,000
0060 General Integrated Ed	175,000	39,462	-	-	-	-	-	214,462
2410 Office Of The Principal Services	14,633	5,114	-	-	-	700	250	20,697
SUBPROGRAM TOTAL	189,633	44,576	-	-	60,000	700	-	\$ 295,159
1092 EXTENDED SCHOOL YEAR								
0090 Other General Education	407,407	2,576	4,325	-	800	4,045	-	\$ 419,153
SUBPROGRAM TOTAL	407,407	2,576	4,325	-	800	4,045	-	\$ 419,153
1093 HOMEBOUND/HOSPITAL								
0090 Other General Education	1,919	613	-	-	-	-	-	\$ 2,532
SUBPROGRAM TOTAL	1,919	613	-	-	-	-	-	\$ 2,532
1094 STUDENT ACHIEVEMENT								
0030 General High School Education	-	-	-	-	-	19,950	-	\$ 19,950
0090 Other General Education	-	-	-	-	-	8,000	-	8,000
2219 Counseling Services	-	-	-	-	12,577	-	-	12,577
SUBPROGRAM TOTAL	-	-	-	-	12,577	27,950	-	\$ 40,527
1896 UNIFIED SPORTS								
1899 Coeducational Activities	28,963	6,532	-	-	-	-	-	\$ 35,495
SUBPROGRAM TOTAL	28,963	6,532	-	-	-	-	-	\$ 35,495
1900 UNIFIED SPORTS								
1896 Cocurricular Activities-nonathletic	-	-	-	-	-	14,400	-	\$ 14,400
SUBPROGRAM TOTAL	-	-	-	-	-	14,400	-	\$ 14,400
2001 IB PROGRAM								
0010 General Elementary Education	40,386	12,746	3,000	-	13,500	1,000	13,600	\$ 84,232
0030 General High School Education	(42,698)	4,607	-	-	6,000	6,000	20,000	(6,091)
2212 Curriculum Development	-	-	700	-	-	-	-	700
SUBPROGRAM TOTAL	(2,312)	17,353	3,700	-	19,500	7,000	33,600	\$ 78,841
2118 FAMILY RESOURCE SCHOOLS								
2100 Support Services Student	-	-	160,000	-	-	-	-	\$ 160,000
SUBPROGRAM TOTAL	-	-	160,000	-	-	-	-	\$ 160,000



General Operating Fund (continued)

Sub-Program Budgets by Object (continued)

Sub-Program 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	2023-24 REVISED BUDGET
0000 SCHOOL/DEPT WIDE (continued)								
2208 TECHNOLOGY REFRESH								
0010 General Elementary Education	-	-	-	-	-	-	146,000	\$ 146,000
0020 General Middle Education	-	-	-	-	-	-	165,471	165,471
0030 General High School Education	-	-	-	-	-	-	146,001	146,001
0060 General Integrated Education	-	-	-	-	-	-	103,098	103,098
2225 Instruction Related Tech	-	-	-	-	-	-	30,000	30,000
2240 Instruction Related Tech	-	-	-	-	-	-	315,000	315,000
SUBPROGRAM TOTAL	-	-	-	-	-	-	905,570	\$ 905,570
2210 1:WEB								
2841 Supervising Information System Svcs	-	-	-	-	-	-	948,546	\$ 948,546
SUBPROGRAM TOTAL	-	-	-	-	-	-	948,546	\$ 948,546
2215 CULTURAL DIVERSITY								
2200 Instructional Staff Support	365,299	112,212	58,012	-	2,500	8,400	1,500	\$ 547,923
SUBPROGRAM TOTAL	365,299	112,212	58,012	-	2,500	8,400	1,500	\$ 547,923
2216 FIRST AID TRAINING								
2200 Instructional Staff Support	-	-	-	-	-	2,500	8,000	\$ 10,500
SUBPROGRAM TOTAL	-	-	-	-	-	2,500	8,000	\$ 10,500
2218 CURRICULUM DEVELOPMENT COUNCIL								
2212 Curriculum Support	1,925	-	-	-	-	-	-	\$ 1,925
SUBPROGRAM TOTAL	1,925	-	-	-	-	-	-	\$ 1,925
2395 BVSD FOUNDATION SUPPORT								
2300 Admin General Support	-	-	47,500	-	-	-	-	\$ 47,500
SUBPROGRAM TOTAL	-	-	47,500	-	-	-	-	\$ 47,500
2621 HAZARDOUS ENVIRONMENT SERVICES								
2620 Environmental Services	-	-	-	16,538	-	-	-	\$ 16,538
SUBPROGRAM TOTAL	-	-	-	16,538	-	-	-	\$ 16,538
2622 BUILDINGS								
2620 Environmental Services	-	-	-	-	-	232,750	-	\$ 232,750
SUBPROGRAM TOTAL	-	-	-	-	-	232,750	-	\$ 232,750
2623 TRADES								
2620 Environmental Services	-	-	-	-	-	232,750	-	\$ 232,750
SUBPROGRAM TOTAL	-	-	-	-	-	232,750	-	\$ 232,750
2624 HVAC								
2620 Environmental Services	-	-	-	-	-	232,750	-	\$ 232,750
SUBPROGRAM TOTAL	-	-	-	-	-	232,750	-	\$ 232,750
2628 DISPOSAL SERVICES								
2620 Environmental Services	-	-	-	228,457	-	-	-	\$ 228,457
SUBPROGRAM TOTAL	-	-	-	228,457	-	-	-	\$ 228,457
2629 RECYCLING SERVICES								
2620 Environmental Services	-	-	-	159,147	-	-	-	\$ 159,147
SUBPROGRAM TOTAL	-	-	-	159,147	-	-	-	\$ 159,147
GRAND TOTAL	267,173,501	85,083,368	5,626,924	3,494,498	3,160,076	29,096,575	(25,534,598)	368,100,344

General Operating Fund (continued)

Authorized Positions

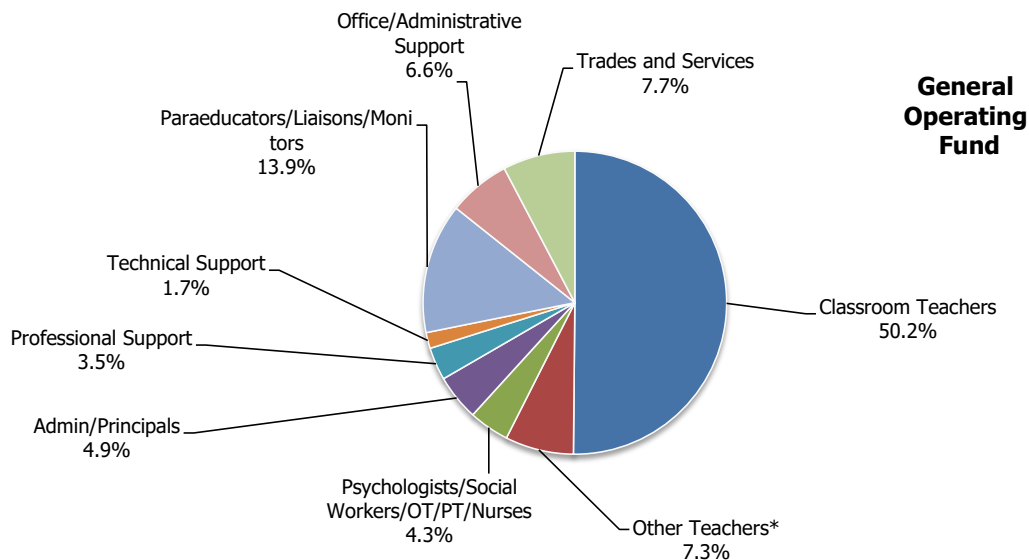
	2019-20	2020-21	2021-22	2022-23	2023-24
Classroom Teachers	1,579.970	1,550.861	1,481.630	1,448.330	1,495.218
Other Teachers*	157.650	153.551	159.100	193.665	217.085
Psychologists/Social Workers/OT/PT/Nurses	107.672	109.178	122.117	128.217	127.407
Admin/Principals	138.792	142.292	141.992	142.992	146.406
Professional Support	66.113	71.113	91.912	100.034	103.485
Technical Support	52.637	53.637	56.627	53.870	46.295
Paraeducators/Liaisons/Monitors	345.797	350.750	366.679	374.547	412.662
Office/Administrative Support	198.474	194.775	182.620	184.444	195.868
Trades and Services	232.075	230.725	239.750	237.850	228.000
TOTAL FTE:	2,879.180	2,856.882	2,842.427	2,863.949	2,972.426

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

	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Budget
TOTAL STUDENT FUNDED FTE	30,302.4	30,410.2	27,946.0	27,606.5	27,183.7
STUDENT FTE (Less Charters)	27,950.9	26,370.0	25,618.0	25,249.5	24,810.7
CHARTER STUDENT FTE	2,351.5	2,329.0	2,328.0	2,357.0	2,373.0

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	2023-24 REVISED BUDGET
ELEMENTARY SCHOOLS									
119 BEAR CREEK ELEMENTARY	31.929	2,363,880	800,840	800	51,217	600	86,017	2,250	\$ 3,305,604
120 BIRCH ELEMENTARY	31.446	2,704,418	881,030		25,698	338	88,526	1,275	3,701,285
124 COLUMBINE ELEMENTARY	38.059	3,416,427	1,116,807	1,500	70,036	1,200	130,050	3,000	4,739,020
127 CREST VIEW ELEMENTARY	38.983	3,392,953	1,120,509	-	57,384	-	120,916	-	4,691,762
130 DOUGLASS ELEMENTARY	29.095	2,425,772	776,912	-	59,126	-	88,328	-	3,350,138
131 SANCHEZ ELEMENTARY	38.770	3,405,002	1,113,553	-	39,161	1,640	87,483	1,400	4,648,239
132 EISENHOWER ELEMENTARY	36.167	2,670,737	887,359	-	41,399	190	108,749	2,110	3,710,544
134 EMERALD ELEMENTARY	36.504	3,145,971	993,772	-	24,036	-	116,075	3,152	4,283,006
136 FLATIRONS ELEMENTARY	22.324	1,620,949	544,654	-	25,344	-	68,008	66	2,259,021
138 FOOTHILL ELEMENTARY	42.655	3,425,020	1,155,321	-	52,700	1,550	104,444	1,800	4,740,835
141 GOLD HILL ELEMENTARY	3.733	368,436	135,585	-	4,277	-	15,352	33	523,683
144 HEATHERWOOD ELEMENTARY	28.262	2,194,985	749,423	-	46,088	-	93,132	478	3,084,106
147 JAMESTOWN ELEMENTARY	3.568	296,653	100,023	-	1,531	-	17,350	-	415,557
150 KOHL ELEMENTARY	32.427	2,572,577	857,063	-	24,775	300	77,876	1,400	3,533,991
153 LAFAYETTE ELEMENTARY	44.698	3,682,708	1,230,719	-	26,929	-	82,303	700	5,023,359
154 RYAN ELEMENTARY	44.405	3,536,860	1,188,908	-	29,138	1,232	83,510	900	4,840,548
156 FIRESIDE ELEMENTARY	40.127	3,169,289	1,030,015	-	62,005	200	105,280	1,500	4,368,289
157 LOUISVILLE ELEMENTARY	41.097	3,391,567	1,129,762	-	29,760	750	82,070	2,496	4,636,405
158 COAL CREEK ELEMENTARY	33.250	2,488,398	844,748	-	41,067	-	75,546	-	3,449,759
161 BCSIS	23.548	1,985,236	651,959	551	16,486	50	60,317	150	2,714,749
164 CREEKSIDE ELEMENTARY	36.504	2,998,059	972,011	-	58,565	150	86,544	150	4,115,479
166 MESA ELEMENTARY	27.104	2,159,756	718,166	-	41,316	-	69,935	-	2,989,173
169 NEDERLAND ELEMENTARY	25.596	1,923,536	616,508	-	22,047	350	97,213	250	2,659,904
173 MAPLETON ELEMENTARY	0.500	53,552	16,630	-	10,385	-	29,662	-	110,229
180 PIONEER ELEMENTARY	41.819	3,668,514	1,209,535	1,050	30,707	800	144,244	3,304	5,058,154
185 SUPERIOR ELEMENTARY	39.452	3,312,890	1,106,180	120	30,633	40	127,687	-	4,577,550
190 UNIVERSITY HILL ELEM	39.212	3,463,360	1,137,287	1,269	63,215	226	149,196	426	4,814,979
192 HIGH PEAKS ELEMENTARY	22.777	2,027,838	663,019	-	18,235	-	56,724	870	2,766,686
193 COMMUNITY MONTESSORI	31.734	2,164,506	754,468	-	59,587	427	59,671	469	3,039,128
196 WHITTIER ELEMENTARY	30.538	2,664,831	880,406	-	22,695	200	86,834	150	3,655,116
LEVEL TOTAL	936.283	76,694,680	25,383,172	5,290	1,085,542	10,243	2,599,042	28,329	\$ 105,806,298
MIDDLE SCHOOLS									
225 BROOMFIELD HEIGHTS MIDDLE	46.585	3,875,096	1,277,217	151	44,758	1,201	139,933	5,160	\$ 5,343,516
230 MANHATTAN MIDDLE	42.191	3,493,143	1,159,742	-	72,803	2,380	122,574	1,750	4,852,392
240 CASEY MIDDLE	42.653	3,731,011	1,218,301	-	39,213	896	144,059	5,802	5,139,282
250 CENTENNIAL MIDDLE	50.765	4,275,366	1,374,705	-	76,949	464	178,701	4,094	5,910,279
252 ANGEVINE MIDDLE	63.867	5,514,558	1,795,484	-	59,768	1,000	218,933	4,000	7,593,743
254 LOUISVILLE MIDDLE	52.262	4,416,643	1,473,854	-	52,324	1,000	178,556	-	6,122,377
260 PLATT MIDDLE	44.311	3,685,673	1,191,875	300	41,917	400	163,139	600	5,083,904
270 SOUTHERN HILLS MIDDLE	38.956	3,300,916	1,075,084	-	86,719	150	166,626	950	4,630,445
LEVEL TOTAL	381.590	32,292,406	10,566,262	451	474,451	7,491	1,312,521	22,356	\$ 44,675,938
SENIOR HIGH SCHOOLS									
310 BOULDER HIGH	144.497	13,072,181	4,131,703	-	139,658	2,000	460,871	24,359	\$ 17,830,772
315 BROOMFIELD HIGH	115.829	10,249,510	3,315,844	-	78,560	4,526	375,502	34,683	14,058,625
320 CENTAURUS HIGH	117.833	10,111,733	3,310,117	-	90,577	5,751	432,367	15,330	13,965,875
330 FAIRVIEW HIGH	125.989	11,005,866	3,565,449	-	163,507	3,000	520,630	9,674	15,268,126
340 ARAPAHOE RIDGE HIGH	19.740	1,773,538	572,499	1,700	23,039	500	311,961	1,100	2,684,337
350 NEW VISTA HIGH	27.769	2,535,746	806,488	3,755	37,799	1,650	115,611	4,777	3,505,826
360 MONARCH HIGH	106.601	9,295,836	3,045,196	1,241	56,799	372	433,103	25,109	12,857,656
LEVEL TOTAL	658.258	58,044,410	18,747,296	6,696	589,939	17,799	2,650,045	115,032	\$ 80,171,217
CAREER/TECHNICAL SCHOOLS									
461 BOULDER UNIVERSAL	26.306	2,272,117	723,529	-	-	32,000	8,625	2,300	\$ 3,038,571
490 TECHNICAL ED CENTER	27.625	2,287,846	747,947	2,000	35,936	2,966	71,665	2,569	3,150,929
LEVEL TOTAL	53.931	4,559,963	1,471,476	2,000	35,936	34,966	80,290	4,869	\$ 6,189,500
COMBINATION SCHOOLS									
502 MONARCH K-8	69.990	5,607,294	1,873,389	-	92,552	360	212,398	100	\$ 7,786,093
503 NEDERLAND MIDDLE/SENIOR	31.014	2,632,369	835,934	-	46,141	3,977	130,021	1,330	3,649,772
505 ASPEN CREEK K-8	71.693	5,787,793	1,881,828	-	49,158	100	201,123	2,700	7,922,702
506 ELDORADO K-8	56.362	4,690,811	1,497,625	-	48,975	500	204,771	200	6,442,882
509 MEADOWLARK K-8	58.879	5,009,059	1,664,569	-	97,423	1,565	109,380	700	6,882,696
LEVEL TOTAL	287.938	23,727,326	7,753,345	-	334,249	6,502	857,693	5,030	\$ 32,684,145
CHARTER SCHOOLS									
925 SUMMIT CHARTER	1.750	99,545	38,274	-	16,297	-	69,017	19,470	\$ 242,603
932 BOULDER PREP CHARTER	0.000	933	211	-	-	-	-	-	1,144
952 HORIZONS K-8 CHARTER	0.000	-	-	-	23,768	-	51,172	19,113	94,053
954 JUSTICE HIGH CHARTER	0.500	18,858	8,759	-	2,566	-	17,999	4,510	52,692
956 PEAK TO PEAK CHARTER	0.000	-	-	-	-	-	-	79,475	79,475
LEVEL TOTAL	2.250	119,336	47,244	-	42,631	-	138,188	122,568	\$ 469,967

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	2023-24 REVISED BUDGET
CENTRALIZED SERVICES									
600 ED CENTER DEPTS	0.000								
LOCATION TOTAL	0.000	120,000	27,060	-	-	120,000	-	-	\$ 267,060
601 SUPERINTENDENT'S OFFICE	60.612								
LOCATION TOTAL	60.612	6,838,587	1,829,858	393,750	-	-	-	-	\$ 9,062,195
602 SUPERINTENDENT'S OFFICE	3.210								
LOCATION TOTAL	3.210	482,248	137,426	127,565	3,600	57,452	22,048	-	\$ 923,578
603 DEPUTY SUPERINTENDENT	2.000								
LOCATION TOTAL	2.000	348,053	98,144	-	-	-	15,000	-	\$ 461,197
604 LEGAL COUNSEL OFFICE	4.610								
LOCATION TOTAL	4.610	554,974	170,053	82,787	-	-	6,150	5,500	\$ 819,464
605 CURRICULUM, ASSESSMENT & INSTRUCTION	8.200								
LOCATION TOTAL	8.200	613,129	215,025	-	-	12,577	2,366,015	-	\$ 3,206,746
606 BUSINESS SERVICES DIVISION	2.000								
LOCATION TOTAL	2.000	230,006	72,538	38,176	-	14,200	5,500	14,900	\$ 375,320
607 STRATEGIC INITIATIVES	6.500								
LOCATION TOTAL	6.500	335,325	109,273	-	-	-	62,863	-	\$ 507,461
608 PLANNING & ASSESSMENT	7.000								
LOCATION TOTAL	7.000	817,358	250,225	13,050	-	4,250	192,250	3,500	\$ 1,280,633
609 CAREER AND TECHNICAL ED ADMIN	6.500								
LOCATION TOTAL	6.500	622,835	200,755	-	-	426,560	146,576	-	\$ 1,396,726
610 PRESCHOOL ADMINISTRATION	2.000								
LOCATION TOTAL	2.000	151,720	54,081	33,500	-	-	21,500	-	\$ 260,801
611 SPECIAL EDUCATION	189.873								
LOCATION TOTAL	189.873	18,550,057	5,884,895	57,169	11,685	659,758	564,344	33,669	\$ 25,761,577
612 READING	5.000								
LOCATION TOTAL	5.000	574,417	157,095	-	-	14,000	118,514	7,861	\$ 871,887
613 STUDENT SUCCESS	20.110								
LOCATION TOTAL	20.110	1,906,657	639,086	310,632	-	42,679	19,000	1,400	\$ 2,919,454
614 INSTITUTIONAL EQUITY	7.014								
LOCATION TOTAL	7.014	1,473,929	589,305	65,098	-	14,250	77,560	1,500	\$ 2,221,642
616 LANGUAGE, CULTURE & EQUITY	9.946								
LOCATION TOTAL	9.946	1,052,046	328,806	-	100	5,000	26,360	-	\$ 1,412,312
617 ELEMENTARY ED ADMIN	25.288								
LOCATION TOTAL	25.288	2,614,584	896,288	-	-	-	-	-	\$ 3,510,872
618 MIDDLE LEVEL ED ADMIN	5.044								
LOCATION TOTAL	5.044	659,491	224,721	-	-	-	-	-	\$ 884,212
619 HIGH SCHOOL LEVEL RESERVE	6.257								
LOCATION TOTAL	6.257	734,903	259,783	-	-	-	-	-	\$ 994,686
620 SUMMER SCHOOL	0.360								
LOCATION TOTAL	0.360	30,182	11,268	-	-	-	-	-	\$ 41,450
621 EAST NETWORK	2.000								
LOCATION TOTAL	2.000	253,448	77,264	-	-	3,000	15,000	-	\$ 348,712
622 SOUTHWEST NETWORK	2.000								
LOCATION TOTAL	2.000	338,433	98,359	-	-	3,000	15,000	-	\$ 454,792
623 NORTHWEST NETWORK	3.000								
LOCATION TOTAL	3.000	370,063	113,897	-	-	3,000	15,000	-	\$ 501,960
624 STEM	0.000								
LOCATION TOTAL	0.000	352,424	106,853	22,500	-	3,541	47,500	316	\$ 533,134
625 BVSD ONLINE	1.000								
LOCATION TOTAL	1.000	342,371	89,926	-	-	79,771	1,200	-	\$ 513,468
628 BOARD OF EDUCATION									
LOCATION TOTAL	0.000	-	360	180,485	1,200	16,104	3,571	35,134	\$ 236,854



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	2023-24 REVISED BUDGET
CENTRALIZED SERVICES (continued)									
634 ENGLISH LANGUAGE DEVELOPMENT	1.000								
LOCATION TOTAL	1.000	289,615	92,650	-	-	1,898	41,980	550	\$ 426,693
635 DISTRICT-WIDE INSTRUCTION	2.800								
LOCATION TOTAL	2.800	355,899	102,260	251,930	-	112,918	159,933	60,800	\$ 1,493,740
636	0.000								
LOCATION TOTAL	0.000	-	-	100	-	7,500	7,000	400	\$ 15,000
637	0.000								
LOCATION TOTAL	0.000	-	-	5,541	-	7,554	205	1,700	\$ 15,000
640 OPERATIONAL SERVICES	3.700								
LOCATION TOTAL	3.700	430,007	131,671	16,000	-	5,950	58,328	10,350	\$ 652,306
642 MAINTENANCE & OPERATIONS	57.000								
LOCATION TOTAL	57.000	4,639,957	1,548,391	35,500	96,163	24,100	970,932	51,360	\$ 7,366,403
643 ENVIRONMENTAL SERVICES	33.720								
LOCATION TOTAL	33.720	3,024,119	799,614	154,716	484,172	27,830	77,464	(184,930)	\$ 4,382,985
644 BOND	1.000								
LOCATION TOTAL	1.000	-	-	-	-	-	-	-	\$ -
652 COMMUNITY SCHOOLS	0.400								
LOCATION TOTAL	0.400	-	-	-	-	-	250,000	-	\$ 250,000
668 COMMUNICATION SERVICES	8.000								
LOCATION TOTAL	8.000	693,750	231,559	72,135	-	11,050	23,562	1,340	\$ 1,033,396
670 GRANTS ADMINISTRATION	0.750								
LOCATION TOTAL	0.750	121,805	34,375	-	-	1,000	1,500	-	\$ 158,680
685 PROFESSIONAL LEARNING	7.010								
LOCATION TOTAL	7.010	670,073	212,255	22,508	1,220	5,400	145,900	750	\$ 1,058,106
686 PROFESSIONAL LEARNING	5.000								
LOCATION TOTAL	5.000	511,693	157,944	78,898	1,000	15,787	46,379	9,800	\$ 821,501
687 HUMAN RESOURCES	24.913								
LOCATION TOTAL	24.913	2,454,429	1,188,613	144,348	3,500	149,073	115,910	9,200	\$ 4,065,073
688 BUDGET SERVICES	7.200								
LOCATION TOTAL	7.200	651,417	213,593	14,700	-	8,850	43,900	2,000	\$ 934,460
689 INFORMATION TECHNOLOGY	51.020								
LOCATION TOTAL	51.020	5,634,575	1,806,220	441,194	(230,090)	523,975	3,797,899	569,200	\$ 12,980,975
690 FINANCE & ACCOUNTING	16.585								
LOCATION TOTAL	16.585	1,543,830	501,481	6,893	6,100	25,300	10,400	10,100	\$ 2,104,104
691 BENEFITS AND RISK	0.200								
LOCATION TOTAL	0.200	530,239	166,375	-	750	17,400	8,900	1,100	\$ 724,764
695 PURCHASING	5.000								
LOCATION TOTAL	5.000	530,239	166,375	-	750	17,400	8,900	1,100	\$ 724,764
698 HEALTH SERVICES	29.855								
LOCATION TOTAL	29.855	2,556,568	846,156	239,250	5,500	28,650	28,906	93,499	\$ 3,798,529
LEVEL TOTAL	634.677	64,475,216	20,675,501	2,808,425	384,900	2,453,377	9,530,049	1,722,440	\$ 102,049,908
SERVICE CENTERS									
791 WAREHOUSE	9.000								
LOCATION TOTAL	9.000	692,872	237,924	5,000	14,000	5,200	20,757	40,500	\$ 1,016,253
792 PRINT SHOP	2.000								
LOCATION TOTAL	2.000	144,800	50,778	-	98,000	-	60,000	(298,578)	\$ 55,000
796 TRANSPORTATION	1.000								
LOCATION TOTAL	1.000	144,800	50,778	-	98,000	-	60,000	(298,578)	\$ 55,000
LEVEL TOTAL	12.000	837,672	288,702	5,000	112,000	5,200	80,757	(258,078)	\$ 1,071,253
DISTRICT-WIDE COSTS									
809 DISTRICT ALLOCATIONS	3.000	6,245,919	73,590	2,518,906	375,625	610,498	11,639,550	(27,297,644)	\$ (5,833,556)
LOCATION TOTAL	3.000	6,245,919	73,590	2,518,906	375,625	610,498	11,639,550	(27,297,644)	\$ (5,833,556)
OTHER OPERATIONAL UNITS									
970 SOMBRERO MARSH BUILDING	0.000	-	-	-	7,108	-	6,883	-	\$ 13,991
971 EDUCATION CENTER BUILDING	2.000	160,271	54,899	-	35,180	-	197,892	500	\$ 448,742
974 UNI HILL PRIMARY BUILDING	0.000	-	-	-	825	-	2,153	-	\$ 2,978
975 HALYCON BUILDING	0.500	27,468	10,715	-	16,112	-	15,512	-	\$ 69,807
990 PRIVATE SCHOOLS	0.000	-	-	280,156	-	-	-	-	\$ 280,156
LEVEL TOTAL	5.500	187,739	65,614	280,156	59,225	-	222,440	500	\$ 815,674
GRAND TOTAL	2,972.420	\$ 267,184,667	\$ 85,072,202	\$ 5,626,924	\$ 3,494,498	\$ 3,146,076	\$ 29,110,575	\$ (25,534,598)	\$ 368,100,344

PERA On-Behalf Fund

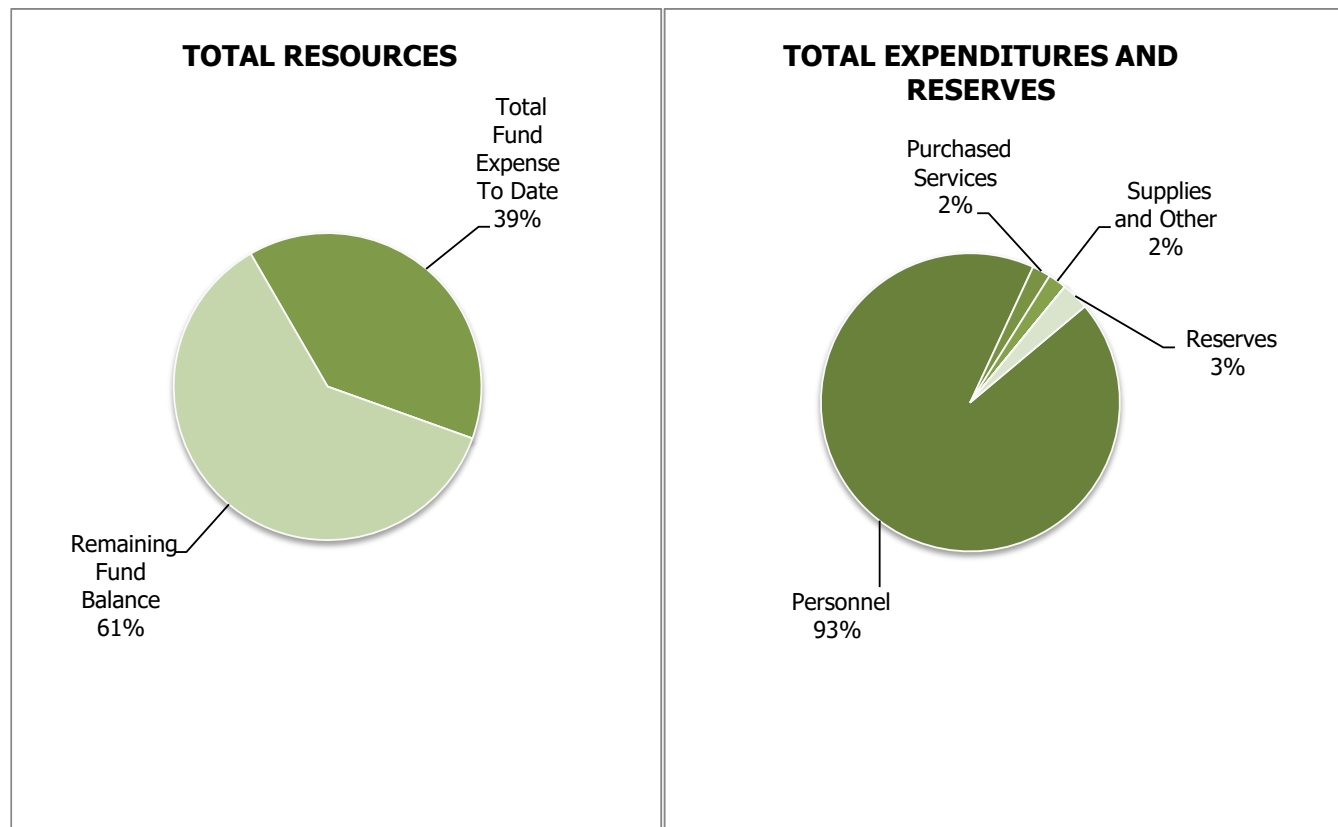
As a component of Senate Bill 18-200 the State is required to make a direct on-behalf payment of \$225.0M to Colorado PERA each year. The payment is allocated based on the proportionate amount of annual payroll to the School Division Trust Fund, State Division Trust Fund, Judicial Division Trust Fund,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

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET	PROJECTED BUDGET*		
						2024-25	2025-26	2026-27
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE:								
PERA On-Behalf Payments	\$ 5,929,408	\$ -	\$ 5,940,684	\$ 15,989,337	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000
TOTAL REVENUE	\$ 5,929,408	\$ -	\$ 5,940,684	\$ 15,989,337	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000
TOTAL RESOURCES	\$ 5,929,408	\$ -	\$ 5,940,684	\$ 15,989,337	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000
EXPENDITURES:								
PERA On-Behalf Payments	\$ 5,929,408	\$ -	\$ 5,940,684	\$ 15,989,337	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000
TOTAL EXPENDITURES	\$ 5,929,408	\$ -	\$ 5,940,684	\$ 15,989,337	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 5,929,408	\$ -	\$ 5,940,684	\$ 15,989,337	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000
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.



Differentiated School Support Fund (continued)

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET	PROJECTED BUDGET*		
						2024-25	2025-26	2026-27
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 14,414,794	\$ 11,226,033	\$ 15,951,125	\$ 10,904,125	5,685,625
REVENUE:								
Transfer From General Operating Fund	\$ -	\$ -	\$ 15,814,000	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ -	\$ -	\$ 15,814,000	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ -	\$ -	\$ 15,814,000	\$ 14,414,794	\$ 21,226,033	\$ 15,951,125	\$ 10,904,125	\$ 5,685,625
EXPENDITURES:								
Personnel	\$ -	\$ -	\$ 1,340,175	\$ 3,052,388	\$ 5,074,908	\$ 4,900,000	\$ 5,218,500	5,520,024
Purchased Services	-	-	20,398	82,622	100,000	-	-	-
Supplies and Other	-	-	38,633	53,751	100,000	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 1,399,206	\$ 3,188,761	\$ 5,274,908	\$ 4,900,000	\$ 5,218,500	\$ 5,520,024
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 158,247	\$ 147,000	\$ 156,555	\$ 165,601
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 158,247	\$ 147,000	\$ 156,555	\$ 165,601
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ -	\$ -	\$ 1,399,206	\$ 3,188,761	\$ 5,433,155	\$ 5,047,000	\$ 5,375,055	5,685,625
ENDING BALANCE	\$ -	\$ -	\$ 14,414,794	\$ 11,226,033	\$ 15,792,878	\$ 10,904,125	\$ 5,529,070	\$ -

*Projections do not apply as these funds were a fixed amount to be spent over a specified period. Funds not spent are being carried over to support this commitment.



Technology Fund

The Technology Fund was established for digital device procurement, software updates, and technical support. The program maintained technologies by bi-annual allocations to each school based on student counts. The allocations were used to purchase Chromebooks, tablets, desktops, laptops, projectors, large screen TVs, document cameras, and other technology for use in the classroom and administrative functions.

In the 2022-23 fiscal year Fund 15 will be consolidated with the General and Capital Reserve account. According to CDE, technology expenses do not require a special fund and are reportable expenses under the General Fund. The General Fund will continue to allocate resources to programs that have already been in place in Fund 15. Revenue from the 1:Web and Cart to Web program will continue to support the purchases of new devices for those programs. Fiber optic cable lease revenue and expenses (repairs/replacements) will be consolidated into the Capital Reserve Fund to account for the acquisition and repairs of the fiber optic cable.

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL*	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 2,307,552	\$ 2,549,086	\$ -	\$ -	\$ -
REVENUE:					
Miscellaneous Local	\$ 190,974	\$ 175,467	\$ -	\$ -	\$ -
Student Fees	244,403	406,107	-	-	-
Transfer from General Operating Fund	1,579,097	1,333,886	-	-	-
TOTAL REVENUE	\$ 2,014,474	\$ 1,915,460	\$ -	\$ -	\$ -
TOTAL RESOURCES	<u>\$ 4,322,026</u>	<u>\$ 4,464,546</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES:					
Employee Devices/Professional Dev.	\$ 211,109	\$ 188,841	\$ -	\$ -	\$ -
Equity	168,462	158,019	-	-	-
Maintenance	318,256	239,404	-	-	-
Student Devices/Labs/Innovation	1,075,113	970,869	-	-	-
TOTAL EXPENDITURES	<u>\$ 1,772,940</u>	<u>\$ 1,557,133</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 1,772,940</u>	<u>\$ 1,557,133</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ 2,549,086</u>	<u>\$ 2,907,413</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

*Note: Beginning fund balance is zero as the Technology Fund was consolidated into the General Operating Fund, effective July 1, 2021.

Athletics Fund

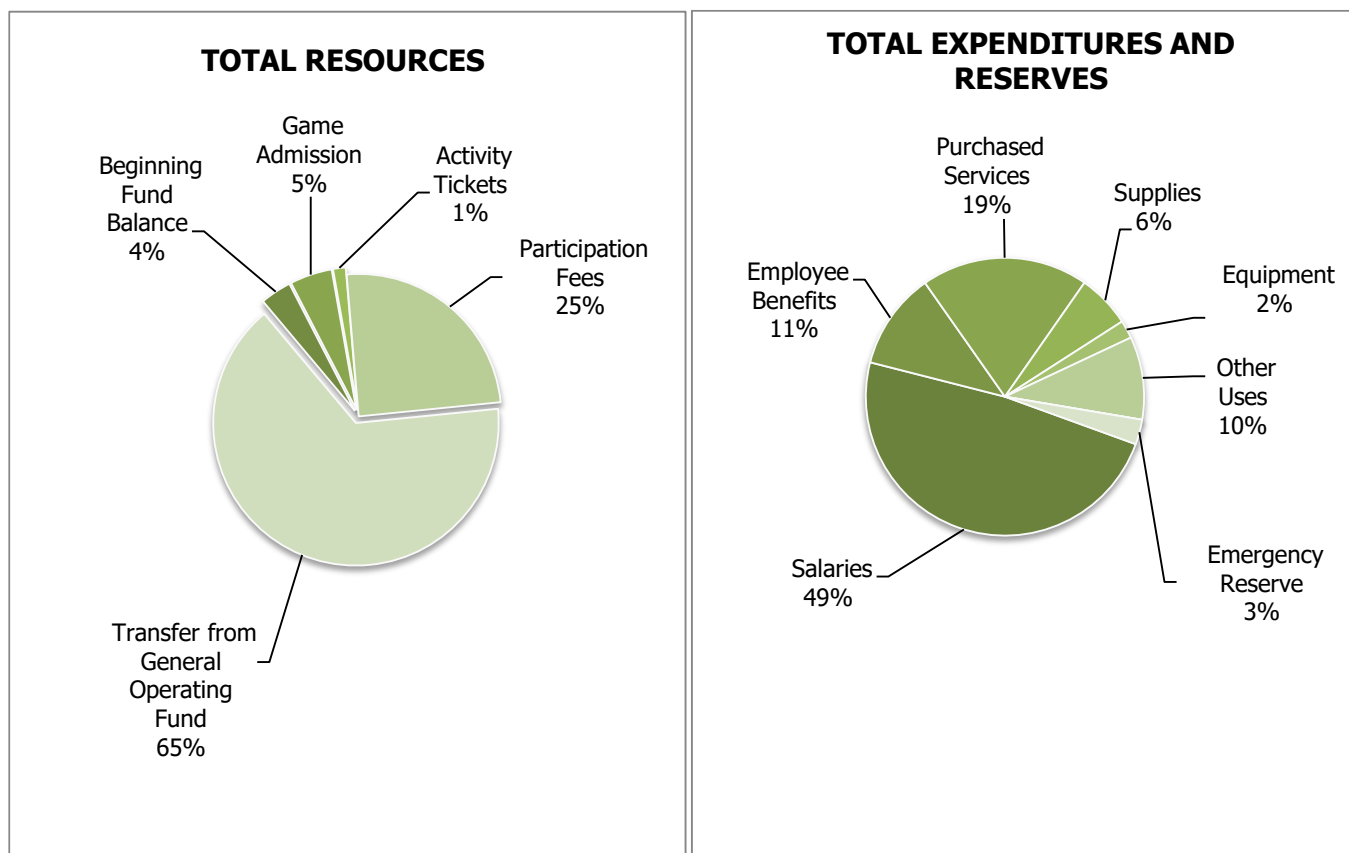
The budget reflects a transfer amount from the General Operating Fund of \$2.4M to cover Athletic program expenses. All Charter School athletic program expenditures are reflected in the Charter School Fund.

Middle Level

- 13 middle schools offer interscholastic sports and intramural sports;
- 8 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;
- 222 interscholastic coaches in middle level programs;

High School

- 6 high schools offer interscholastic sports (Boulder, Fairview, Monarch, Centaurus, Nederland, and Broomfield);
- 18 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 76 per high school (except Nederland with 20 coaches);
- State tournament expenses are paid from the building activity account;
- 65 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)

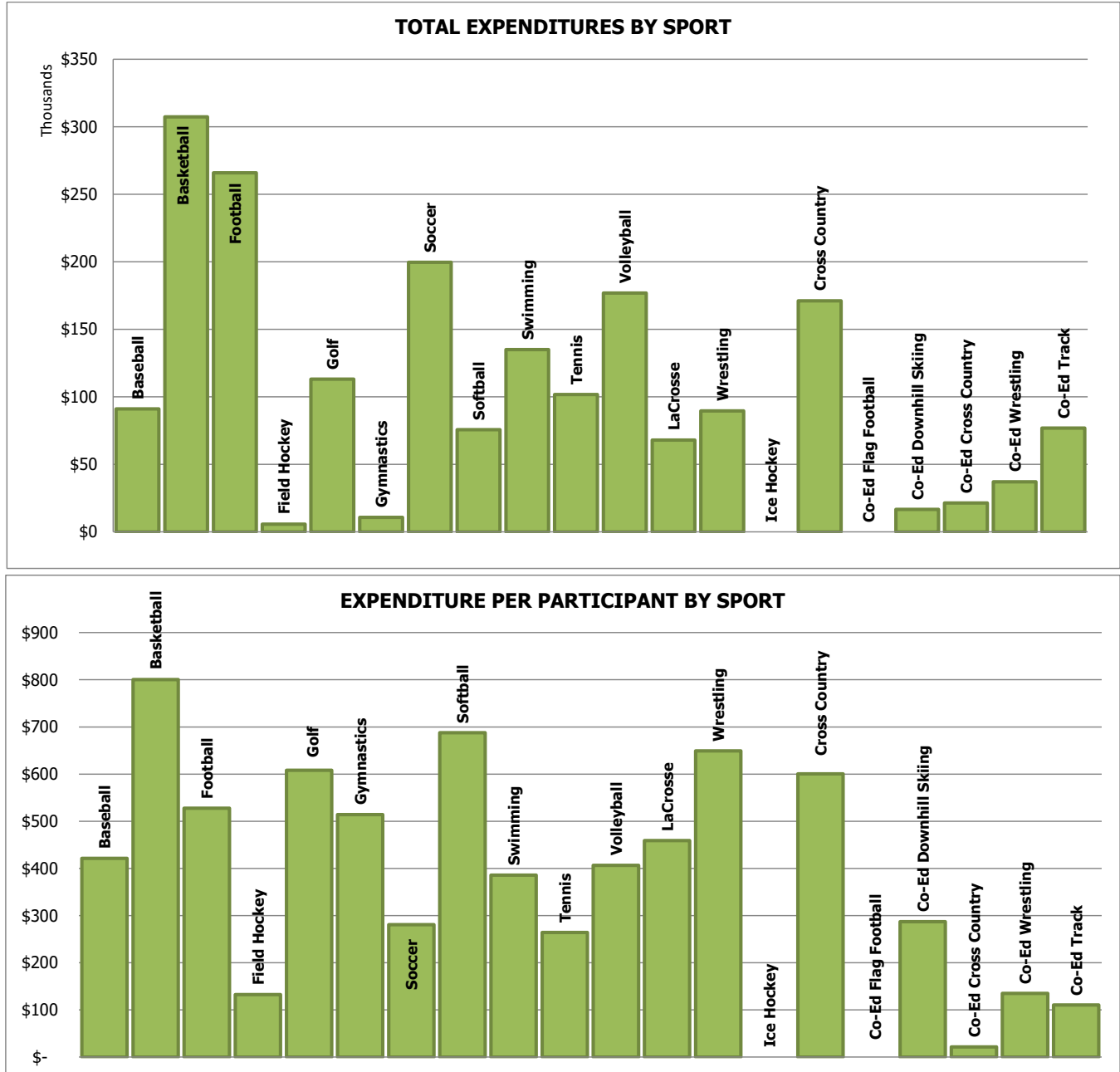
	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET	PROJECTED BUDGET*		
						2024-25	2025-26	2026-27
BEGINNING FUND BALANCE	\$ 274,411	\$ 92,170	\$ 138,500	\$ 99,285	\$ 146,107	\$ 119,342	\$ 126,392	\$ 130,816
REVENUE:								
Game Admission	\$ 139,800	\$ 6,527	\$ 172,231	\$ 230,971	\$ 197,660	\$ 202,308	\$ 202,308	\$ 207,308
Activity Tickets	39,585	-	58,892	54,355	59,055	63,703	63,703	68,703
Participation Fees	635,502	499,629	796,264	951,879	1,020,834	1,025,482	1,025,482	1,035,482
Transfer from General Operating Fund	1,974,488	2,054,096	2,222,576	2,040,610	2,700,514	2,928,635	3,073,467	3,165,818
TOTAL REVENUE	\$ 2,789,375	\$ 2,560,252	\$ 3,249,963	\$ 3,277,815	\$ 3,978,063	\$ 4,220,128	\$ 4,364,960	\$ 4,477,311
TOTAL RESOURCES	<u>\$ 3,063,786</u>	<u>\$ 2,652,422</u>	<u>\$ 3,388,463</u>	<u>\$ 3,377,100</u>	<u>\$ 4,124,170</u>	<u>\$ 4,339,470</u>	<u>\$ 4,491,352</u>	<u>\$ 4,608,127</u>
EXPENDITURES:								
Personnel	\$ 1,630,991	\$ 1,316,953	\$ 1,904,501	\$ 1,857,297	\$ 2,462,622	\$ 2,590,678	\$ 2,681,352	\$ 2,751,067
Purchased Services	665,669	560,205	731,005	667,945	800,804	842,446	871,932	894,602
Supplies	277,025	379,038	237,773	285,600	256,603	269,946	279,394	286,658
Equipment	100,497	80,853	73,884	90,710	86,563	91,064	94,251	96,702
Other Uses	297,434	176,873	342,015	329,441	398,236	418,944	433,607	444,881
TOTAL EXPENDITURES	<u>\$ 2,971,616</u>	<u>\$ 2,513,922</u>	<u>\$ 3,289,178</u>	<u>\$ 3,230,993</u>	<u>\$ 4,004,828</u>	<u>\$ 4,213,078</u>	<u>\$ 4,360,536</u>	<u>\$ 4,473,910</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 119,342	\$ 126,392	\$ 130,816	\$ 134,217
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119,342</u>	<u>\$ 126,392</u>	<u>\$ 130,816</u>	<u>\$ 134,217</u>
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 2,971,616</u>	<u>\$ 2,513,922</u>	<u>\$ 3,289,178</u>	<u>\$ 3,230,993</u>	<u>\$ 4,124,170</u>	<u>\$ 4,339,470</u>	<u>\$ 4,491,352</u>	<u>\$ 4,608,127</u>
ENDING BALANCE	<u>\$ 92,170</u>	<u>\$ 138,500</u>	<u>\$ 99,285</u>	<u>\$ 146,107</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Athletics Fund (continued)

SPORT	EST. # PARTICIPANTS			COST/ PARTIC.	BUDGETED AMOUNT							
	BOYS	GIRLS	TOTAL		BOYS	GIRLS	TOTAL					
REGULAR SPORTS												
Baseball	216	-	216	\$	421	\$	91,038	\$	-	\$	91,038	
Basketball	244	140	384		801		164,640		142,796		307,436	
Football	504	-	504		528		265,958		-		265,958	
Field Hockey	-	43	43		133		-		5,700		5,700	
Golf	97	89	186		608		65,052		48,073		113,125	
Gymnastics	-	21	21		514		-		10,793		10,793	
Soccer	396	315	711		281		99,370		100,238		199,608	
Softball	-	110	110		688		-		75,648		75,648	
Swimming	96	254	350		386		54,023		81,009		135,032	
Tennis	189	196	385		264		52,023		49,661		101,684	
Volleyball	60	375	435		407		1,238		175,674		176,912	
LaCrosse	129	19	148		459		50,114		17,851		67,965	
Wrestling	127	11	138		649		77,110		12,476		89,586	
Ice Hockey	48	-	48		-		-		-		-	
TOTAL	2,106	1,573	3,679	\$	446	\$	920,566	\$	719,919	\$	1,640,485	
COED SPORTS												
Cross Country	139	146	285	\$	600	\$	85,556	\$	85,556	\$	171,112	
Alpine Skiing	26	32	58		287		8,332		8,332		16,664	
Co-Ed Cross Country	523	470	993		22		10,703		10,703		21,405	
Co-Ed Wrestling	249	26	275		135		18,559		18,559		37,118	
Co-Ed Track	469	228	697		110		38,468		38,468		76,936	
TOTAL	1,406	902	2,308	\$	140	\$	161,618	\$	161,618	\$	323,235	
GENERAL												
CoCurricular/Other							\$	433,148	\$	433,148	\$	2,160,450
TOTAL							\$	433,148	\$	433,148	\$	2,160,450
TOTALS	3,698	2,499	5,987				\$	1,515,332	\$	1,314,685	\$	4,124,170

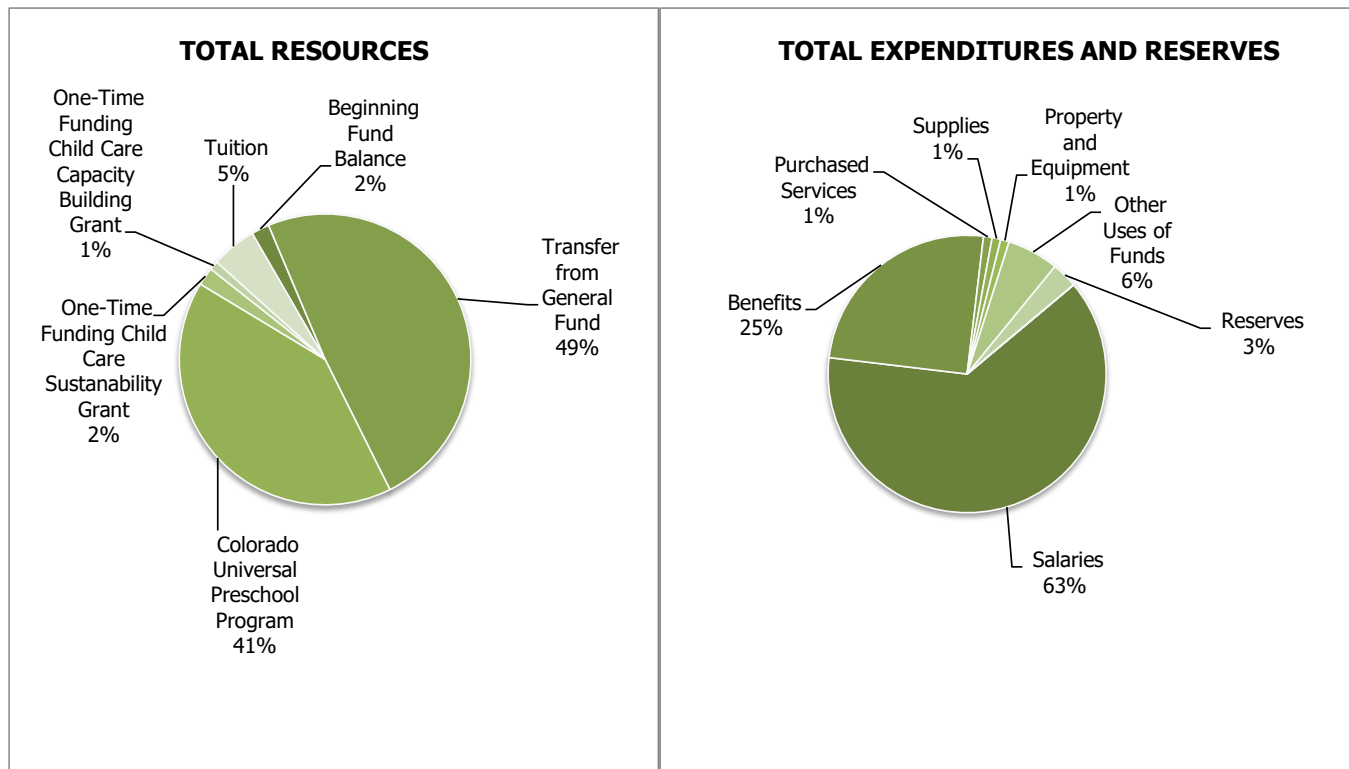
Athletics Fund (continued)



Preschool Fund

Colorado voters passed Proposition EE during the November 2020 election, which increases taxes on nicotine products. The resulting tax revenues support increased funding for Colorado preschool programs. Governor Polis signed the Colorado Universal Preschool Program (CUPP) into Law on April 25, 2022, which guarantees 10 hours of preschool at no cost, for all four-year-old and three-year-old children with certain risk factors.

On November 21, 2022, the Rules Advisory Committee added 15- and 30-hour programs. These programs will be available during the school year 2023-24. In August 2023, the state announced that funding will be based on monthly enrollment, rather than the annual November count. As a result, the estimated funding from the Universal Colorado Preschool Program will be reduced from \$6.9M, to \$5.3M. To close the funding gap, the General Fund will make an additional one-time transfer of \$1.5M. There are 29 schools in this program.





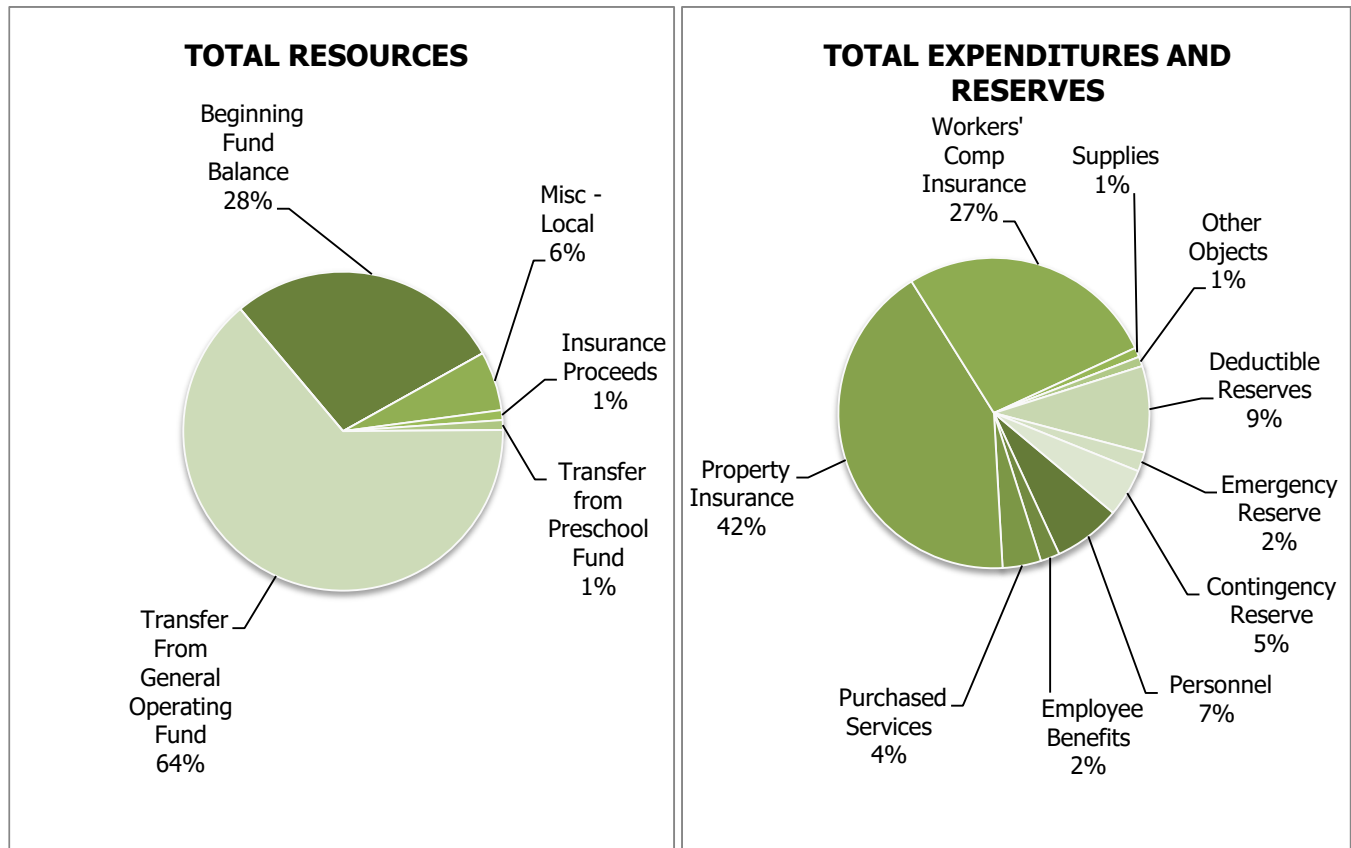
Preschool Fund (continued)

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET	PROJECTED BUDGET*		
						2024-25	2025-26	2026-27
BEGINNING FUND BALANCE	\$ 803,233	\$ 331,893	\$ 475,532	\$ 354,778	\$ 256,225	\$ 384,390	\$ 392,714	\$ 406,309
REVENUE:								
Transfer from General Operating Fund	\$ 4,404,102	\$ 4,937,105	\$ 4,039,480	\$ 4,568,645	\$ 6,421,911	\$ 6,755,850	\$ 6,992,305	\$ 7,174,105
Per Pupil Funding - Colorado Preschool Program	2,009,363	1,975,000	2,115,743	2,276,511	-	-	-	-
Colorado Universal Preschool Program	-	-	-	-	5,372,667	5,652,045	5,849,867	6,001,964
One-Time Funding Child Care Sustainability Grant	-	-	378,625	390,413	210,957	-	-	-
One-Time Funding Child Care Capacity Building Grant	-	-	-	-	99,275	-	-	-
Tuition	858,482	340,864	846,617	879,775	708,197	745,025	771,101	791,150
TOTAL REVENUE	\$ 7,271,947	\$ 7,252,969	\$ 7,380,465	\$ 8,115,344	\$ 12,813,007	\$ 13,152,920	\$ 13,613,273	\$ 13,967,219
TOTAL RESOURCES	\$ 8,075,180	\$ 7,584,862	\$ 7,855,997	\$ 8,470,122	\$ 13,069,232	\$ 13,537,310	\$ 14,005,987	\$ 14,373,528
EXPENDITURES:								
Personnel	\$ 6,985,883	\$ 6,614,675	\$ 6,793,439	\$ 7,261,247	\$ 11,057,287	\$ 11,762,266	\$ 12,173,966	\$ 12,490,489
Purchased Services	434,035	355,684	482,680	488,754	97,305	152,365	155,198	159,233
Supplies	234,283	55,323	110,014	156,971	143,590	201,386	205,935	211,289
Property and Equipment	29,215	24,986	5,412	181,597	124,475	170,948	176,931	181,531
Other Uses of Funds	11,396	7,193	58,205	73,859	763,769	803,485	831,607	856,515
TOTAL EXPENDITURES	\$ 7,694,812	\$ 7,057,861	\$ 7,449,750	\$ 8,162,428	\$ 12,186,426	\$ 13,090,450	\$ 13,543,637	\$ 13,899,057
RESERVES:								
Emergency Reserves	\$ -	\$ -	\$ -	\$ -	\$ 384,390	\$ 392,714	\$ 406,309	\$ 416,972
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 384,390	\$ 392,714	\$ 406,309	\$ 416,972
TRANSFERS:								
To Risk Management Fund	\$ 36,331	\$ 38,170	\$ 38,170	\$ 38,170	\$ 38,170	\$ 40,155	\$ 41,560	\$ 42,641
To Capital Reserve Fund	12,144	13,299	13,299	13,299	13,299	13,991	14,481	14,858
TOTAL TRANSFERS	\$ 48,475	\$ 51,469	\$ 51,469	\$ 51,469	\$ 51,469	\$ 54,146	\$ 56,041	\$ 57,499
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 7,743,287	\$ 7,109,330	\$ 7,501,219	\$ 8,213,897	\$ 12,622,285	\$ 13,537,310	\$ 14,005,987	\$ 14,373,528
ENDING BALANCE	\$ 331,893	\$ 475,532	\$ 354,778	\$ 256,225	\$ 446,947	\$ -	\$ -	\$ -

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

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)

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET	PROJECTED BUDGET*		
						2024-25	2025-26	2026-27
BEGINNING FUND BALANCE	\$ 715,031	\$ 697,762	\$ 1,265,111	\$ 2,990,467	\$ 2,183,044	\$ 611,233	\$ 219,171	\$ 236,398
REVENUE:								
Miscellaneous Local	\$ 1,228	\$ 621	\$ 108,067	\$ 426,029	\$ 457,780	\$ 2,000	\$ 2,000	\$ 2,000
Insurance Proceeds	196,945	118,240	100,055	217,480	75,000	75,000	50,000	50,000
Transfer from Preschool Fund	36,331	38,170	38,170	38,170	38,170	40,155	41,560	42,641
Transfer from General Operating Fund	4,615,896	4,815,896	6,915,896	4,915,896	4,965,896	6,796,496	7,803,609	7,961,253
TOTAL REVENUE	\$ 4,850,400	\$ 4,972,927	\$ 7,162,188	\$ 5,597,575	\$ 5,536,846	\$ 6,913,651	\$ 7,897,169	\$ 8,055,894
TOTAL RESOURCES	<u>\$ 5,565,431</u>	<u>\$ 5,670,689</u>	<u>\$ 8,427,299</u>	<u>\$ 8,588,042</u>	<u>\$ 7,719,890</u>	<u>\$ 7,524,884</u>	<u>\$ 8,116,340</u>	<u>\$ 8,292,292</u>
EXPENDITURES:								
Personnel	\$ 290,959	\$ 276,002	\$ 367,645	\$ 735,731	\$ 716,790	\$ 754,063	\$ 780,455	\$ 800,747
Purchased Services	163,503	141,522	153,617	273,554	325,000	341,900	353,867	363,098
Property Insurance	2,177,430	2,541,454	2,707,981	2,779,850	3,235,000	3,396,750	3,532,620	3,673,925
Workers' Comp Insurance	1,752,454	1,031,243	1,456,385	1,914,525	2,118,867	2,200,000	2,600,000	2,600,000
Supplies	3,259	7,085	-	6,694	10,000	10,000	10,000	10,000
Other Objects	(7,065)	-	1,807	1,289	3,000	3,000	3,000	3,000
Deductible Reserves	487,129	408,272	749,397	693,355	700,000	600,000	600,000	600,000
TOTAL EXPENDITURES	<u>\$ 4,867,669</u>	<u>\$ 4,405,578</u>	<u>\$ 5,436,832</u>	<u>\$ 6,404,998</u>	<u>\$ 7,108,657</u>	<u>\$ 7,305,713</u>	<u>\$ 7,879,942</u>	<u>\$ 8,050,770</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 164,000	\$ 219,171	\$ 236,398	\$ 241,523
CONTINGENCY RESERVE	-	-	-	-	447,233	-	-	-
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 611,233</u>	<u>\$ 219,171</u>	<u>\$ 236,398</u>	<u>\$ 241,523</u>
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 4,867,669</u>	<u>\$ 4,405,578</u>	<u>\$ 5,436,832</u>	<u>\$ 6,404,998</u>	<u>\$ 7,719,890</u>	<u>\$ 7,524,884</u>	<u>\$ 8,116,340</u>	<u>\$ 8,292,293</u>
ENDING BALANCE	<u>\$ 697,762</u>	<u>\$ 1,265,111</u>	<u>\$ 2,990,466</u>	<u>\$ 2,183,044</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

*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. FY24 includes a transfer to General Fund of \$255,000, compensation was adjusted to reflect COLA, an annual step and benefit rate increase.

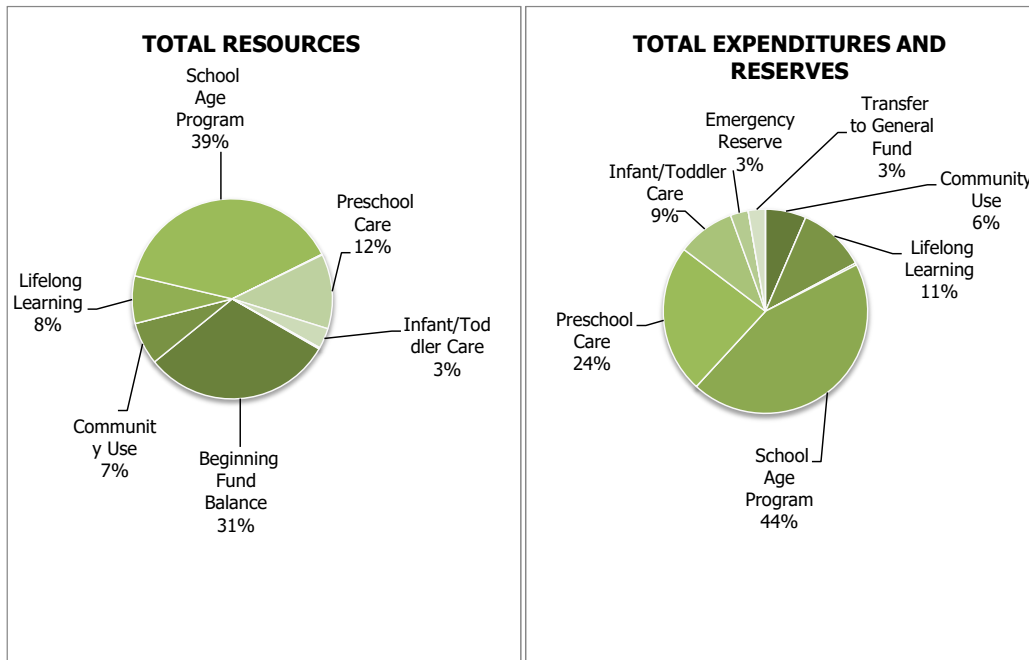
Fields	Price/Hr	Stadium/Artificial Turf Fields	Price/Hr
Youth and Senior Rate	\$35.00	Youth and Senior Rate	\$74.00
Adult Rate	\$70.00	Adult Rate	\$158.00
Commercial Rate	\$110.00	Commercial Rate	\$179.00
Classrooms	Price/Hr	Kitchens	Price/Hr
Youth and Senior Rate	\$24.00	Youth and Senior Rate	\$34.00
Adult Rate	\$30.00	Adult Rate	\$34.00
Commercial Rate	\$48.00	Commercial Rate	\$34.00
Parking Lots	Price/Hr	Gyms	Price Range/Hr
Youth and Senior Rate	\$50.00	Youth and Senior Rate	\$31.00 \$50.00
Adult Rate	\$62.00	Adult Rate	\$53.00 \$86.00
Commercial Rate	\$68.00	Commercial Rate	\$88.00 \$143.00
Multi-Purpose Rooms	Price Range/Hr	Auditoriums	Price Range/Hr
Youth and Senior Rate	\$28.00 \$46.00	Youth and Senior Rate	\$32.00 \$54.00
Adult Rate	\$40.00 \$78.00	Adult Rate	\$45.00 \$69.00
Commercial Rate	\$63.00 \$133.00	Commercial Rate	\$75.00 \$133.00
Parking Lots (Daily Use Fees Must be > 3 hr/day & min 2 wks)	Price Range/Per Day	School Facilities - Summer Camps (Daily Use Fees Must be > 8 hr/day & min 2 wks)	Price Range/Per Day
Adult Rate	\$165.00 \$330.00	Commercial Rate	\$440.00 \$1,100.00
Commercial Rate	\$242.00 \$484.00		
Fields & Outdoor Space - Yearly Fees Long Term Usage Agreements	Price Range/Per Day		
All Types	\$495.00		

CHILD CARE MONTHLY TUITION RATES

SAC Program – Tuition Rates	After school	Before school
4 - 5 days/week	\$515.00	\$290.00
1 - 3 days/week	\$330.00	\$185.00
School Days off adv notice	\$75-\$65/day	
Preschool Enrichment Program	Tuition Rates	
Preschool Enrichment - 2 Full days	\$620.00	
Half Day 1 day/week (Wednesday)	\$195.00	
Infant/Toddler Care	Tuition Rates	
Infant/Toddler I – Full-time Care	\$1,965.00	
Toddler II – Full-time Care	\$1,895.00	



Community Schools Fund (continued)

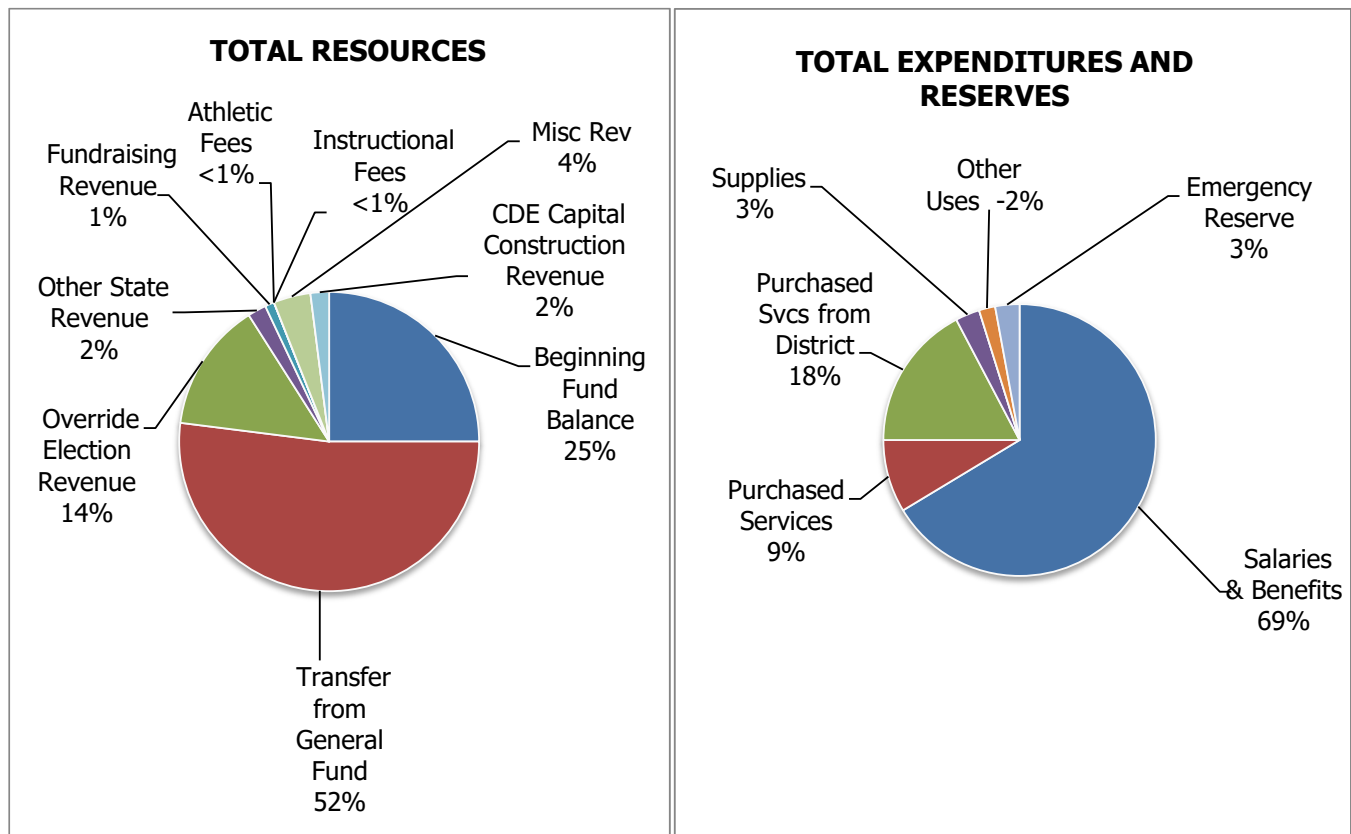


	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET	PROJECTED BUDGET*		
						2024-25	2025-26	2026-27
BEGINNING FUND BALANCE	\$ 3,008,827	\$ 2,669,601	\$ 1,312,718	\$ 2,843,853	\$ 3,715,001	\$ 2,913,472	\$ 3,340,049	\$ 3,790,482
REVENUE:								
Community Use	\$ 909,911	\$ 217,486	\$ 527,524	\$ 807,065	\$ 830,000	\$ 873,160	\$ 903,721	\$ 927,217
Lifelong Learning	979,775	506,608	1,054,552	1,099,663	925,000	973,100	1,007,159	1,033,345
School Age Program	2,111,240	1,428,502	3,785,191	4,227,444	4,693,963	4,938,049	5,110,881	5,243,764
Community Connections:								
- A Student Resource Guide	2,720	3,156	11,926	16,203	15,000	15,780	16,332	16,757
Preschool Care	401,156	165,124	576,128	694,508	1,454,690	-	-	-
Infant/Toddler Care	205,431	150,596	389,165	458,441	395,909	-	-	-
Federal Grant Proceeds	-	-	1,258,676	1,387,800	26,171	-	-	-
Transfer in from General Fund	-	277,216	-	-	-	-	-	-
TOTAL REVENUE	\$ 4,610,233	\$ 2,748,688	\$ 7,603,162	\$ 8,691,124	\$ 8,340,733	\$ 6,800,089	\$ 7,038,092	\$ 7,221,083
TOTAL RESOURCES	\$ 7,619,060	\$ 5,418,289	\$ 8,915,880	\$ 11,534,977	\$ 12,055,734	\$ 9,713,561	\$ 10,378,141	\$ 11,011,565
EXPENDITURES:								
Community Use	\$ 546,375	\$ 333,054	\$ 438,304	\$ 574,267	\$ 607,275	\$ 638,853	\$ 661,213	\$ 678,405
Lifelong Learning	1,182,258	748,486	1,036,132	1,157,223	1,008,322	1,060,755	1,097,881	1,126,426
Community Connections:								
- A Student Resource Guide	17,960	22,861	29,648	25,877	29,379	30,907	31,988	32,820
School Age Program	2,064,705	2,264,483	3,031,852	3,913,219	4,171,100	4,387,997	4,541,577	4,659,658
Preschool Care	461,741	282,307	714,025	1,134,560	2,212,801	-	-	-
Infant/Toddler Care	346,568	304,380	656,566	814,830	858,385	-	-	-
BVSD Online	91,217	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 4,714,459	\$ 3,955,571	\$ 5,906,527	\$ 7,619,976	\$ 8,887,262	\$ 6,118,512	\$ 6,332,659	\$ 6,497,309
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 266,618	\$ 183,555	\$ 189,980	\$ 194,919
TRANSFERS:								
To General Operating Fund	\$ 150,000	\$ 150,000	\$ 165,500	\$ 200,000	\$ 255,000	\$ 255,000	\$ 255,000	\$ 255,000
To Capital Reserve Fund	85,000	-	-	-	-	-	-	-
TOTAL TRANSFERS	\$ 235,000	\$ 150,000	\$ 165,500	\$ 200,000	\$ 255,000	\$ 255,000	\$ 255,000	\$ 255,000
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 4,949,459	\$ 4,105,571	\$ 6,072,027	\$ 7,819,976	\$ 9,408,880	\$ 6,557,067	\$ 6,777,639	\$ 6,947,228
ENDING BALANCE	\$ 2,669,601	\$ 1,312,718	\$ 2,843,853	\$ 3,715,001	\$ 2,646,854	\$ 3,156,494	\$ 3,600,502	\$ 4,064,337

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

Charter School Fund

Funding for charter schools is based on contract agreements between the individual schools and BVSD. The funded pupil count at all five charters, Justice High, Summit Middle School, Horizons K-8, and Boulder Prep are all expected to have slight fluctuations in funded FTE from the Funded 2022-23 count. Peak to Peak K-12 Charter is funded at 1444.6 FTE in FY24. Justice High and Horizons and Summit had increases (4.7 FTE, 11.5 FTE, 5.0 FTE). Boulder Prep had a decrease (7.1 FTE). 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)

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL *	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET	PROJECTED BUDGET*		
						2024-25	2025-26	2026-27
BEGINNING BALANCE	\$ 8,609,908	\$ 9,477,246	\$10,553,971	\$ 10,961,329	\$ 11,626,756	\$ 12,147,882	\$ 12,696,107	\$ 13,263,519
REVENUE:								
Per-Pupil Funding:	\$ 19,764,189	\$ 18,463,649	\$20,745,606	\$ 22,480,112	\$ 24,776,668	\$ 26,065,055	\$ 26,977,332	\$ 27,678,743
Override Election Revenue	5,574,994	6,349,323	6,236,031	6,621,517	6,891,057	7,249,392	7,503,121	7,698,202
Other State Revenue	603,761	624,203	607,179	736,755	1,100,334	1,157,551	1,198,065	1,229,215
Fundraising Revenue	336,727	326,369	538,148	478,085	515,250	542,043	561,015	575,601
Athletic Fees	10,190	-	16,295	-	25,975	27,326	28,282	29,017
Instructional Fees	23,732	13,332	55,928	85,106	49,358	51,925	53,742	55,139
Miscellaneous Revenue	1,408,568	1,772,901	1,825,400	2,213,445	2,139,577	2,250,835	2,329,614	2,390,184
CDE Capital Construction	557,282	586,138	576,775	708,769	778,286	818,757	847,413	869,446
TOTAL REVENUES	\$ 28,279,443	\$ 28,135,915	\$30,601,362	\$ 33,323,789	\$ 36,276,505	\$ 38,162,884	\$ 39,498,584	\$ 40,525,547
TOTAL RESOURCES	\$ 36,889,351	\$ 37,613,161	\$41,155,333	\$ 44,285,118	\$ 47,903,261	\$ 50,310,766	\$ 52,194,691	\$ 53,789,066
TOTAL EXPENDITURES	\$ 27,412,105	\$ 27,059,190	\$30,194,004	\$ 32,658,362	\$ 35,755,379	\$ 37,614,659	\$ 38,931,172	\$ 39,943,382
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 1,072,839	\$ 1,128,440	\$ 1,167,935	\$ 1,198,301
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 27,412,105	\$ 27,059,190	\$30,194,004	\$ 32,658,362	\$ 36,828,218	\$ 38,743,099	\$ 40,099,107	\$ 41,141,683
ENDING BALANCE	\$ 9,477,246	\$ 10,553,971	\$10,961,329	\$ 11,626,756	\$ 11,075,043	\$ 11,567,667	\$ 12,095,584	\$ 12,647,383
STUDENT FTE:	Funded 2019-20	Funded 2020-21	Funded 2021-22	Funded 2022-23	REVISED 2023-24			
Summit Middle School:	359.0	354.0	356.0	356.0	361.0			
Horizons K-8 School:	347.0	347.5	348.0	347.5	359.0			
Boulder Preparatory High School:	106.0	96.0	97.0	107.5	100.4			
Justice High School:	89.5	82.0	82.0	95.0	99.7			
Peak to Peak K-12 School:	1,445.0	1,445.0	1,445.0	1,445.0	1,444.6			
Total Charter Schools:	2,346.5	2,324.5	2,328.0	2,351.0	2,364.7			

* The 2020-21 column has been adjusted to include actual activity per audit.

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

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.

Charter School Fund (continued)

Summit Middle Charter School

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL*	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 1,403,940	\$ 1,390,432	\$ 1,514,626	\$ 1,625,290	\$ 1,553,754
REVENUE:					
Per-Pupil Funding	\$ 3,025,675	\$ 2,816,971	\$ 3,176,618	\$ 3,407,632	\$ 3,785,807
Override Election Revenue	835,169	948,956	950,641	996,293	1,055,008
Other State Revenue	14,553	34,662	18,380	23,366	35,508
Fundraising Revenue	50,348	65,206	115,399	78,085	75,000
Athletic Fees	10,190	-	16,295	-	25,975
Instructional Fees	23,732	13,332	55,928	85,106	49,358
Miscellaneous Revenue	14,807	16,379	2,492	2,486	35,000
CDE Capital Construction	50,054	53,553	52,698	63,839	71,371
TOTAL REVENUE	<u>\$ 4,024,528</u>	<u>\$ 3,949,059</u>	<u>\$ 4,388,451</u>	<u>\$ 4,656,807</u>	\$ 5,133,027
TOTAL RESOURCES	<u>\$ 5,428,468</u>	<u>\$ 5,339,491</u>	<u>\$ 5,903,077</u>	<u>\$ 6,282,097</u>	\$ 6,686,781
EXPENDITURES:					
Personnel	\$ 2,739,773	\$ 2,726,614	\$ 3,117,722	\$ 3,276,045	\$ 3,754,805
Purchased Services	224,990	57,172	115,615	165,411	239,891
Purchased Services from District	837,516	939,594	1,041,292	1,109,787	1,259,118
Supplies	109,401	75,143	155,837	157,211	66,640
Property and Equipment	37,498	73,734	10,171	5,666	5,100
Capital Contributions	80,000	80,000	-	-	56,015
Other Uses	8,858	(127,392)	(162,850)	14,223	-
TOTAL EXPENDITURES	<u>\$ 4,038,036</u>	<u>\$ 3,824,865</u>	<u>\$ 4,277,787</u>	<u>\$ 4,728,343</u>	\$ 5,381,569
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 151,741
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 4,038,036</u>	<u>\$ 3,824,865</u>	<u>\$ 4,277,787</u>	<u>\$ 4,728,343</u>	\$ 5,533,310
ENDING BALANCE	<u>\$ 1,390,432</u>	<u>\$ 1,514,626</u>	<u>\$ 1,625,290</u>	<u>\$ 1,553,754</u>	\$ 1,153,471
	2019-20	2020-21	2021-22	2022-23	2023-24
FUNDED STUDENT FTE:	359.0	354.0	356.0	356.0	361.0

* The 2020-21 column has been adjusted to include actual activity per audit.



Charter School Fund (continued)

Summit Middle Charter 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	2023-24
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVICES	SERVICES	SERVICES			USES	BUDGET
SRE 11 REGULAR EDUCATION									
0020 GEN MIDDLE EDUCATION	-	-	-	-	19,073	-	-	4,122,451	\$ 4,141,524
0070 GIFTED AND TALENTED	-	-	-	-	225	-	-	-	225
SRE TOTAL	-	-	-	-	19,298	-	-	4,122,451	\$ 4,141,749
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	302,841	-	-	-	\$ 302,841
SRE TOTAL	-	-	-	-	302,841	-	-	-	\$ 302,841
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	4,691	-	-	-	\$ 4,691
SRE TOTAL	-	-	-	-	4,691	-	-	-	\$ 4,691
SRE 22 INSTRUCTIONAL STAFF SUPPORT									
2200 INSTRUCTIONAL STAFF SPRT	-	-	-	-	325	-	-	-	\$ 325
SRE TOTAL	-	-	-	-	325	-	-	-	\$ 325
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	98,088	-	-	-	\$ 98,088
SRE TOTAL	-	-	-	-	98,088	-	-	-	\$ 98,088
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	66,479	-	-	-	\$ 66,479
2540 PRINT/PUBLISH	-	-	-	-	7,489	-	-	-	7,489
SRE TOTAL	-	-	-	-	73,968	-	-	-	\$ 73,968
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	-	-	-	-	465,028	-	-	-	\$ 465,028
SRE TOTAL	-	-	-	-	465,028	-	-	-	\$ 465,028
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	30,760	-	-	-	\$ 30,760
2820 COMMUNICATION SERVICES	-	-	-	-	7,961	-	-	-	7,961
2830 HUMAN RESOURCES	-	-	-	-	11,414	-	-	-	11,414
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	177,421	-	-	-	177,421
2850 RISK MANAGEMENT SERVICES	-	-	-	-	67,323	-	-	-	67,323
SRE TOTAL	-	-	-	-	294,879	-	-	-	\$ 294,879
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 1,259,118	\$ -	\$ -	\$ 4,122,451	\$ 5,381,569

Charter School Fund (continued)

Boulder Preparatory High School

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 350,966	\$ 512,107	\$ 532,121	\$ 609,478	\$ 1,029,738
REVENUE					
Per-Pupil Funding	\$ 889,325	\$ 763,903	\$ 853,430	\$ 1,028,224	\$ 1,036,839
Override Election Revenue	243,654	254,732	252,053	295,835	284,621
Other State Revenue	25,183	24,469	26,089	38,786	35,947
At Risk Supplemental Aid	390	-	-	91,351	-
Miscellaneous Revenue	3,542	-	2,435	6,435	-
CDE Capital Construction	29,558	29,046	28,582	34,788	35,088
TOTAL REVENUE	<u>\$ 1,191,652</u>	<u>\$ 1,072,150</u>	<u>\$ 1,162,589</u>	<u>\$ 1,495,419</u>	\$ 1,392,495
TOTAL RESOURCES	<u>\$ 1,542,618</u>	<u>\$ 1,584,257</u>	<u>\$ 1,694,710</u>	<u>\$ 2,104,897</u>	\$ 2,422,233
EXPENDITURES:					
Personnel	\$ 706,458	\$ 734,846	\$ 777,916	\$ 840,737	\$ 800,000
Purchased Services	53,030	50,453	62,003	29,437	27,250
Purchased Services from District	226,182	229,876	246,482	279,846	296,577
Supplies	36,904	38,246	44,004	56,784	45,000
Property and Equipment	24,492	20,031	3,665	3,862	56,080
Other Uses	(16,555)	(21,316)	(48,838)	(135,507)	-
TOTAL EXPENDITURES	<u>\$ 1,030,511</u>	<u>\$ 1,052,136</u>	<u>\$ 1,085,232</u>	<u>\$ 1,075,159</u>	\$ 1,224,907
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 41,775
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 1,030,511</u>	<u>\$ 1,052,136</u>	<u>\$ 1,085,232</u>	<u>\$ 1,075,159</u>	\$ 1,266,682
ENDING BALANCE	<u>\$ 512,107</u>	<u>\$ 532,121</u>	<u>\$ 609,478</u>	<u>\$ 1,029,738</u>	\$ 1,155,551
	2019-20	2020-21	2021-22	2022-23	2023-24
FUNDED STUDENT FTE:	106.0	96.0	97.0	97.0	100.4



Charter School Fund (continued)

Boulder Preparatory High 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	2023-24
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVICES	SERVICES	SERVICES			USES	BUDGET
SRE 11 REGULAR EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	5,302	-	-	928,330	\$ 933,632
SRE TOTAL	-	-	-	-	5,302	-	-	928,330	\$ 933,632
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	176,495	-	-	-	\$ 176,495
SRE TOTAL	-	-	-	-	176,495	-	-	-	\$ 176,495
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	1,304	-	-	-	\$ 1,304
SRE TOTAL	-	-	-	-	1,304	-	-	-	\$ 1,304
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	27,200	-	-	-	\$ 27,200
SRE TOTAL	-	-	-	-	27,200	-	-	-	\$ 27,200
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	18,481	-	-	-	\$ 18,481
SRE TOTAL	-	-	-	-	-	-	-	-	\$ 18,481
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	8,551	-	-	-	\$ 8,551
2830 HUMAN RESOURCES	-	-	-	-	481	-	-	-	481
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	40,047	-	-	-	40,047
2850 RISK MANAGEMENT SERVICES	-	-	-	-	18,716	-	-	-	18,716
SRE TOTAL	-	-	-	-	67,795	-	-	-	\$ 67,795
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 296,577	\$ -	\$ -	\$ 928,330	\$ 1,224,907

Charter School Fund (continued)

Horizons K-8 School

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 1,400,726	\$ 1,437,321	\$ 1,290,237	\$ 1,167,766	\$ 850,932
REVENUE:					
Per-Pupil Funding	\$ 2,924,486	\$ 2,765,260	\$ 3,105,359	\$ 3,326,601	\$3,764,833
Override Election Revenue	846,759	978,470	879,801	924,963	989,694
Other State Revenue	108,088	102,379	101,667	72,694	220,679
Miscellaneous Revenue	213,767	121,850	330,744	5,750	226,000
Fundraising Revenue	31,090	-	-	-	46,500
CDE Capital Construction	48,380	49,274	51,730	62,314	61,679
TOTAL REVENUE	\$ 4,172,570	\$ 4,017,233	\$ 4,469,301	\$ 4,392,322	\$5,309,385
TOTAL RESOURCES	\$ 5,573,296	\$ 5,454,554	\$ 5,759,538	\$ 5,560,088	\$6,160,317
EXPENDITURES:					
Personnel	\$ 3,371,072	\$ 3,446,952	\$ 3,502,711	\$ 3,714,426	\$3,835,502
Purchased Services	196,435	61,835	88,382	207,845	128,297
Purchased Services from District	776,104	882,143	1,267,559	1,302,635	1,551,921
Supplies	77,268	50,537	99,240	91,588	93,675
Property and Equipment	31,911	72,001	7,863	1,073	8,013
Other Uses	(316,815)	(349,151)	(373,983)	(608,411)	(331,097)
TOTAL EXPENDITURES	\$ 4,135,975	\$ 4,164,317	\$ 4,591,772	\$ 4,709,156	\$5,286,311
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 157,887
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 4,135,975	\$ 4,164,317	\$ 4,591,772	\$ 4,709,156	\$5,444,198
ENDING BALANCE	\$ 1,437,321	\$ 1,290,237	\$ 1,167,766	\$ 850,932	\$ 716,119
	2019-20	2020-21	2021-22	2022-23	2023-24
FUNDED STUDENT FTE:	347.0	347.5	348.0	348.0	359.0



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	2023-24
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVICES	SERVICES	SERVICES			USES	BUDGET
SRE 11 REGULAR EDUCATION									
0020 GEN MIDDLE EDUCATION	-	-	-	-	116,323	-	-	-	\$ 116,323
0060 INTEGRATED EDUCATION	-	-	-	-	-	-	-	3,734,390	3,734,390
SRE TOTAL	-	-	-	-	116,323	-	-	3,734,390	\$ 3,850,713
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	627,106	-	-	-	\$ 627,106
SRE TOTAL	-	-	-	-	627,106	-	-	-	\$ 627,106
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	14,597	-	-	-	\$ 14,597
SRE TOTAL	-	-	-	-	14,597	-	-	-	\$ 14,597
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	113,367	-	-	-	\$ 113,367
SRE TOTAL	-	-	-	-	113,367	-	-	-	\$ 113,367
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	66,111	-	-	-	\$ 66,111
2540 PRINT/PUBLISH	-	-	-	-	-	-	-	-	-
SRE TOTAL	-	-	-	-	66,111	-	-	-	\$ 66,111
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	-	-	-	-	306,472	-	-	-	\$ 306,472
SRE TOTAL	-	-	-	-	306,472	-	-	-	\$ 306,472
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	30,590	-	-	-	\$ 30,590
2820 COMMUNICATION SERVICES	-	-	-	-	6,872	-	-	-	6,872
2830 HUMAN RESOURCES	-	-	-	-	17,912	-	-	-	17,912
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	179,402	-	-	-	179,402
2850 RISK MANAGEMENT SERVICES	-	-	-	-	73,169	-	-	-	73,169
SRE TOTAL	-	-	-	-	307,945	-	-	-	\$ 307,945
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$1,551,921	\$ -	\$ -	\$3,734,390	\$ 5,286,311

Charter School Fund (continued)

Justice High School

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL*	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 264,303	\$ 518,350	\$ 674,201	\$ 784,173	\$1,046,152
REVENUE:					
Per-Pupil Funding	\$ 746,250	\$ 644,080	\$ 731,733	\$ 886,116	\$1,042,611
Override Election Revenue	196,277	206,673	207,444	244,076	275,899
Other State Revenue	24,553	23,902	23,957	35,413	151,686
At Risk Supplemental Aid	52,902	62,682	53,000	130,112	-
Miscellaneous Revenue	42,904	14,805	12,445	20,101	5,000
CDE Capital Construction	24,957	15,701	12,206	28,512	28,757
TOTAL REVENUE	\$ 1,087,843	\$ 967,843	\$ 1,040,785	\$ 1,344,330	\$1,503,953
TOTAL RESOURCES	\$ 1,352,146	\$ 1,486,193	\$ 1,714,986	\$ 2,128,503	\$2,550,105
EXPENDITURES:					
Personnel	\$ 371,627	\$ 443,177	\$ 525,319	\$ 621,621	\$ 658,351
Purchased Services	65,296	43,985	67,339	82,941	89,576
Purchased Services from District	217,746	300,588	325,886	379,610	460,821
Supplies	69,525	43,401	73,388	89,931	80,000
Property and Equipment	12,555	9,496	24,589	12,957	16,000
Other Uses	97,047	(28,655)	(85,708)	(104,709)	(108,000)
TOTAL EXPENDITURES	\$ 833,796	\$ 811,992	\$ 930,813	\$ 1,082,351	\$1,196,748
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 45,119
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 833,796	\$ 811,992	\$ 930,813	\$ 1,082,351	\$1,241,867
ENDING BALANCE	\$ 518,350	\$ 674,201	\$ 784,173	\$ 1,046,152	\$1,308,238
	2019-20	2020-21	2021-22	2022-23	2023-24
FUNDED STUDENT FTE:	89.5	82.0	82.0	82.0	99.7

* The 2020-21 column has been adjusted to include actual activity per audit.



Charter School Fund (continued)

Justice High 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	2023-24
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVICES	SERVICES	SERVICES			USES	BUDGET
SRE 11 REGULAR EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	32,319	-	-	735,927	\$ 768,246
0070 GIFTED AND TALENTED	-	-	-	-	62	-	-	-	62
SRE TOTAL	-	-	-	-	32,381	-	-	735,927	\$ 768,308
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	175,415	-	-	-	\$ 175,415
SRE TOTAL	-	-	-	-	175,415	-	-	-	\$ 175,415
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	856	-	-	-	\$ 856
SRE TOTAL	-	-	-	-	856	-	-	-	\$ 856
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	26,995	-	-	-	\$ 26,995
SRE TOTAL	-	-	-	-	26,995	-	-	-	\$ 26,995
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	18,368	-	-	-	\$ 18,368
SRE TOTAL	-	-	-	-	18,368	-	-	-	\$ 18,368
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	-	-	-	-	128,485	-	-	-	\$ 128,485
SRE TOTAL	-	-	-	-	-	-	-	-	\$ 128,485
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	8,499	-	-	-	\$ 8,499
2820 COMMUNICATION SERVICES	-	-	-	-	2,200	-	-	-	2,200
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	49,021	-	-	-	49,021
2850 RISK MANAGEMENT SERVICES	-	-	-	-	18,601	-	-	-	18,601
SRE TOTAL	-	-	-	-	78,321	-	-	-	\$ 78,321
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 460,821	\$ -	\$ -	\$ 735,927	\$ 1,196,748

Charter School Fund (continued)

Peak to Peak K-12 School

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 5,189,973	\$ 5,619,036	\$ 6,558,729	\$ 6,774,622	\$ 7,146,180
REVENUE:					
Per-Pupil Funding	\$ 12,178,453	\$ 11,473,435	\$ 12,878,466	\$ 13,831,539	\$ 15,146,578
Override Election Revenue	3,453,135	3,960,492	3,946,092	4,160,350	4,285,835
Other State Revenue	431,384	438,791	437,086	566,496	656,514
Fundraising Revenue	255,289	261,163	422,749	400,000	393,750
Miscellaneous Revenue	1,080,256	1,573,128	1,408,341	1,957,210	1,873,577
CDE Capital Construction	404,333	438,564	431,559	519,316	581,391
TOTAL REVENUE	<u>\$ 17,802,850</u>	<u>\$ 18,145,573</u>	<u>\$ 19,524,293</u>	<u>\$ 21,434,911</u>	<u>\$ 22,937,645</u>
TOTAL RESOURCES	<u>\$ 22,992,823</u>	<u>\$ 23,764,609</u>	<u>\$ 26,083,022</u>	<u>\$ 28,209,533</u>	<u>\$ 30,083,825</u>
EXPENDITURES:					
Personnel	\$ 11,632,196	\$ 12,338,880	\$ 13,358,171	\$ 13,906,887	\$ 16,040,072
Purchased Services	2,153,609	1,934,126	2,176,775	2,205,985	2,853,301
Purchased Services from District	2,060,000	2,393,414	2,621,279	2,887,436	3,102,035
Supplies	438,118	438,577	586,503	525,659	791,807
Property and Equipment	736,317	433,392	448,251	1,172,056	51,000
Other Uses	353,547	(332,509)	117,421	365,330	(172,371)
TOTAL EXPENDITURES	<u>\$ 17,373,787</u>	<u>\$ 17,205,880</u>	<u>\$ 19,308,400</u>	<u>\$ 21,063,353</u>	<u>\$ 22,665,844</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 676,317
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 17,373,787</u>	<u>\$ 17,205,880</u>	<u>\$ 19,308,400</u>	<u>\$ 21,063,353</u>	<u>\$ 23,342,161</u>
ENDING BALANCE	<u>\$ 5,619,036</u>	<u>\$ 6,558,729</u>	<u>\$ 6,774,622</u>	<u>\$ 7,146,180</u>	<u>\$ 6,741,664</u>
	2019-20	2020-21	2021-22	2022-23	2023-24
FUNDED STUDENT FTE:	1,445.0	1,445.0	1,445.0	1,444.6	1,444.6

*Beginning Balance was restated to align with audit.



Charter School Fund (continued)

Peak to Peak K-12 School (continued)

Service (SRE) Budget by Object

SRE	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2023-24 REVISED BUDGET
PROGRAM									
SRE 11 REGULAR EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	468,093	-	-	19,563,809	\$ 20,031,902
0070 GIFTED AND TALENTED	-	-	-	-	22,746	-	-	-	22,746
SRE TOTAL	-	-	-	-	490,839	-	-	19,563,809	\$20,054,648
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	1,268,999	-	-	-	\$ 1,268,999
SRE TOTAL	-	-	-	-	1,268,999	-	-	-	\$ 1,268,999
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	9,494	-	-	-	\$ 9,494
SRE TOTAL	-	-	-	-	9,494	-	-	-	\$ 9,494
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	358,123	-	-	-	\$ 358,123
SRE TOTAL	-	-	-	-	358,123	-	-	-	\$ 358,123
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	193,339	-	-	-	\$ 193,339
SRE TOTAL	-	-	-	-	-	-	-	-	\$ 193,339
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	123,094	-	-	-	\$ 123,094
2830 HUMAN RESOURCES	-	-	-	-	6,921	-	-	-	6,921
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	651,226	-	-	-	651,226
SRE TOTAL	-	-	-	-	781,241	-	-	-	\$ 781,241
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 2,611,196	\$ -	\$ -	\$19,563,809	\$ 22,665,844



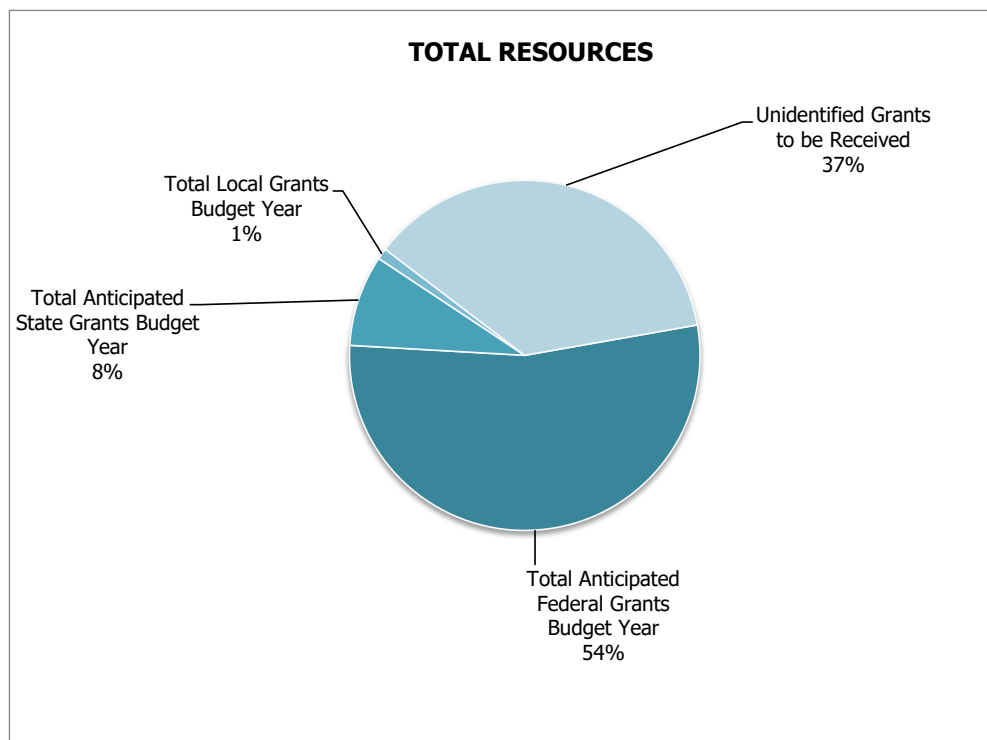
BOULDER VALLEY SCHOOL DISTRICT

SPECIAL REVENUE FUNDS

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Governmental Designated-Purpose Grants Fund

The district will receive funding in FY24 from two key sources, ESSA and IDEA Part B. The FY24 allocation for both programs is estimated to be comparable to the prior year. In FY24, the district continues to spend down ESSER III funding and funding for Special Education under the American Rescue Plan Act from the Department of Education. In addition, the district received a Marshall Fire grant, the costs for which will continue through FY24. Prior year awards that will continue to be funded include the Nurse Workforce grant and School Health Professional Grants that will help support various Middle and High School programs, and 21st Century After School Program Grants. The district will continue to receive funding for the School to Work Alliance Program and Carl Perkins Technical Education Act of 2006. New this year are the Staffing for Adequate Fire and Emergency Response (SAFER) grant, and the High Impact Tutoring Grant, which are single year awards. 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	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET *
10.575	Farm to School Grant	Dec - Nov	\$ 25,565	\$ 32,754	\$ 11,681	\$ -	\$ -
10.579	USDA	June - June	-	4,251	-	49,688	11,207
10.582	Fresh Fruit and Vegetable Program	June - June	74,332	64,783	41,181	78,984	44,224
10.172	Local Food Promotion Program	Sept - Sept	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	-	-	-
21.027	SLFRF-Concurrent Enrollment Expansion/Innovation	Jan - June	-	-	67,354	137,574	-
21.027	SLFRF - ARPA Boulder County MHA	July - June	-	-	-	-	250,000
84.002A	Adult Education Family Literacy	July - June	117,278	-	-	-	-
84.010A	Title I, Grants to Local Education Agencies	July - June	2,022,927	1,873,280	2,084,595	1,621,680	2,584,636
84.010A	Title IA, School Improvement	July - Sept	69,665	151,495	256,847	74,028	50,000
84.027A	Special Education: IDEA Part B	July - June	5,738,915	5,674,472	5,664,431	5,686,385	6,310,506
84.048A	Vocational Education - Carl Perkins Secondary	July - June	139,701	124,152	145,817	146,423	160,140
84.060A	Title VII, Part A: Indian Education	July - June	17,875	19,867	18,868	19,799	22,779
84.126	School to Work Alliance Program (SWAP)	July - June	-	-	-	552,409	308,390
84.173A	IDEA: Special Education: Preschool Grants	July - June	119,168	119,863	141,228	155,271	162,787
84.173X	ARP:IDEA: Special Education: Preschool Grants	July - June	-	-	-	85,516	-
84.184S	School Emergency Response to Violence	Sept - April	-	-	91,322	-	-
84.184S	School Emergency Response to Violence - Marshall Fire	July - Sept	-	-	157,272	515,831	645,975
84.287	Title V, Part B, 21st Century Learning Centers	July - June	95,000	120,993	286,893	449,586	306,000
84.287	Title V, Part B, 21st Century Learning Centers	July - June	128,717	156,948	131,567	-	10,000
84.282A	Title V, Part B, Public Charter School Grant	July - June	-	50,000	-	-	-
84.365A	Title III, English Language Acquisition	July - June	154,390	301,382	151,192	223,320	194,963
84.367A	Title II, Part A, Supporting Effective Instruction	July - June	386,807	201,867	332,722	404,731	539,798
84.424A	Title IV, Part A, Student Support and Academic Enrichm	July - June	92,493	110,649	162,684	122,894	78,468
84.425D	ESSER I Fund	July - June	-	1,526,984	5,193	-	-
84.425D	ESSER I 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	1,391,668	189,343	-
84.425U	ESSER III Fund - ARP	July - June	-	-	4,360,693	4,859,923	4,741,170
84.425U	ESSER III Fund - ARP - Supplemental - Indian Ed	July - June	-	-	-	20,448	40,475
84.425U	ESSER III Fund - ARP - Supplemental - SPED	July - June	-	-	-	38,540	187,420
84.425U	Mentor Program Grant	July - June	-	-	-	148,278	100,640
84.425D	ESSER II - Supplemental	July - June	-	-	23,473	10,927	-
84.425D	ESSER II - Special Education	July - June	-	-	158,047	119,721	-
84.425D	ESSER II 21st Century	July - June	-	-	43,725	-	-
84.425D	Education Workforce Program Grant	July - June	-	-	-	99,060	-
84.425D	Education Workforce Program Grant - Boulder Prep	July - June	-	-	-	95,866	2,296
54.425C	Governor's BrightSpot Award	Jan - June	-	-	-	50,000	100,000
84.425I	AEC Learning Cohort	July - June	-	-	-	10,000	-
84.425U	ELO - After School	July - June	-	-	-	38,012	121,319
84.425U	ELO - Summer School	July - June	-	-	-	175,041	175,041
84.425U	Learning Cohort - Absenteeism	July - June	-	-	-	-	4,960
84.027X	ARP:IDEA Part B	July - June	-	-	410,457	815,535	-
84.425W	ARP:HCY	July - June	-	-	9,133	176,867	-
84.425W	ARP:HCY II	July - June	-	-	-	-	80,340
93.354	School Nurse Workforce	July - June	-	-	11,104	257,188	81,594
97.083	SAFER: Staffing for Adequate Fire and Emergency Resp	July - June	-	-	-	-	832,150
			\$ 9,388,696	\$ 31,611,738	\$ 16,181,828	\$ 17,428,868	\$ 18,147,278



Governmental Designated-Purpose Grants Fund (continued)

STATE GRANT NAME	FUNDING PERIOD	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET *
Comprehensive Health Education Program	July - June	\$ 32,137	\$ -	\$ -	\$ -	\$ 30,000
School Counselor Corps	July - June	149,721	93,795	1,429	51,312	50,000
CDE - FY2019-20 BEST Cash Grant	July - June	-	601,120	309,757	-	-
State Grants for Libraries	July - June	9,063	10,597	10,315	10,036	9,844
State Grant NTNL Board Certification	July - June	302,832	1,600	-	-	-
State Grant - Public Health and Environment	Jan - Dec	-	2,621	362	-	-
State Grant - Student Re-Engagement	July - June	-	-	-	100,000	100,000
State Grant - School Health Professionals Cohort 5	July - June	785,934	751,652	244,266	258,100	-
State Grant - School Health Professionals Cohort 6	July - June	-	-	512,210	595,267	-
State Grant - School Health Professionals Cohort 7	July - June	-	-	-	-	711,475
State Grant - School Health Professionals Marshall Fire	July - Sep	-	-	999,683	-	-
State Grant - Menstrual Hygiene Products Accessibility Gr	July - June	-	-	2,343	-	-
State Grant - School Turnaround Leaders Development	July - June	48,080	-	3,000	41,500	91,000
State Grant - Gifted Education Universal Screening	July - June	42,156	42,630	38,390	54,371	80,268
State Grant - Bullying Prevention and Education Grant	July - June	72,830	21,419	94,129	159,700	400,049
State Grant - Career Success Pilot Program	July - June	121,582	190,860	326,463	314,002	-
State Grant - SWAP	July - June	495,984	477,810	489,738	-	616,780
State Grant - AP Exam Fees	Jan - June	15,376	9,487	18,323	12,642	3,657
State Grant - TGYS	July - June	83,196	85,534	80,518	120,059	-
State Grant - Retaining Teachers	July - June	110,625	-	-	-	-
State Grant - Local Accountability	July - June	21,051	-	109,957	60,031	-
State Grant - Concurrent Enrollment	July - June	-	37,693	72,981	14,114	95,860
State Grant - Air Quality	July - June	-	-	308,008	-	-
State Grant - CCSG	July - June	-	1,054,563	81,232	-	-
State Grant - Public Safety	July - June	492,506	596,429	96,555	-	-
State Grant - Department of Human Services	July - June	-	476,920	-	-	-
State Grant - High Impact Tutoring Program	July - June	-	-	-	-	500,000
State Grant -BrainSteps	July - June	-	-	-	1,000	-
Expelled and At-Risk Targeted Intervention-Justice High	July - June	155,109	205,106	219,028	26,679	-
Expelled and At-Risk - Boulder Prep	July - June	79,935	78,978	-	56,989	-
Expelled and At-Risk	July - June	-	177,949	379,779	294,643	156,114
TOTAL STATE GRANTS		\$ 3,018,117	\$ 4,916,763	\$ 4,398,466	\$ 2,170,445	\$ 2,845,047
TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR		9,388,696	31,611,738	16,181,828	17,428,868	18,147,278
TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR		3,018,117	4,916,763	4,398,466	2,170,445	2,845,047
TOTAL LOCAL GRANTS BUDGET YEAR		531,799	328,387	420,833	474,683	348,187
UNIDENTIFIED GRANTS TO BE RECEIVED**		-	-	-	-	12,459,488
TOTAL BUDGET		\$ 12,938,612	\$ 36,856,888	\$ 21,001,127	\$ 20,073,996	\$ 33,800,000

* The Budget does not include carryover dollars

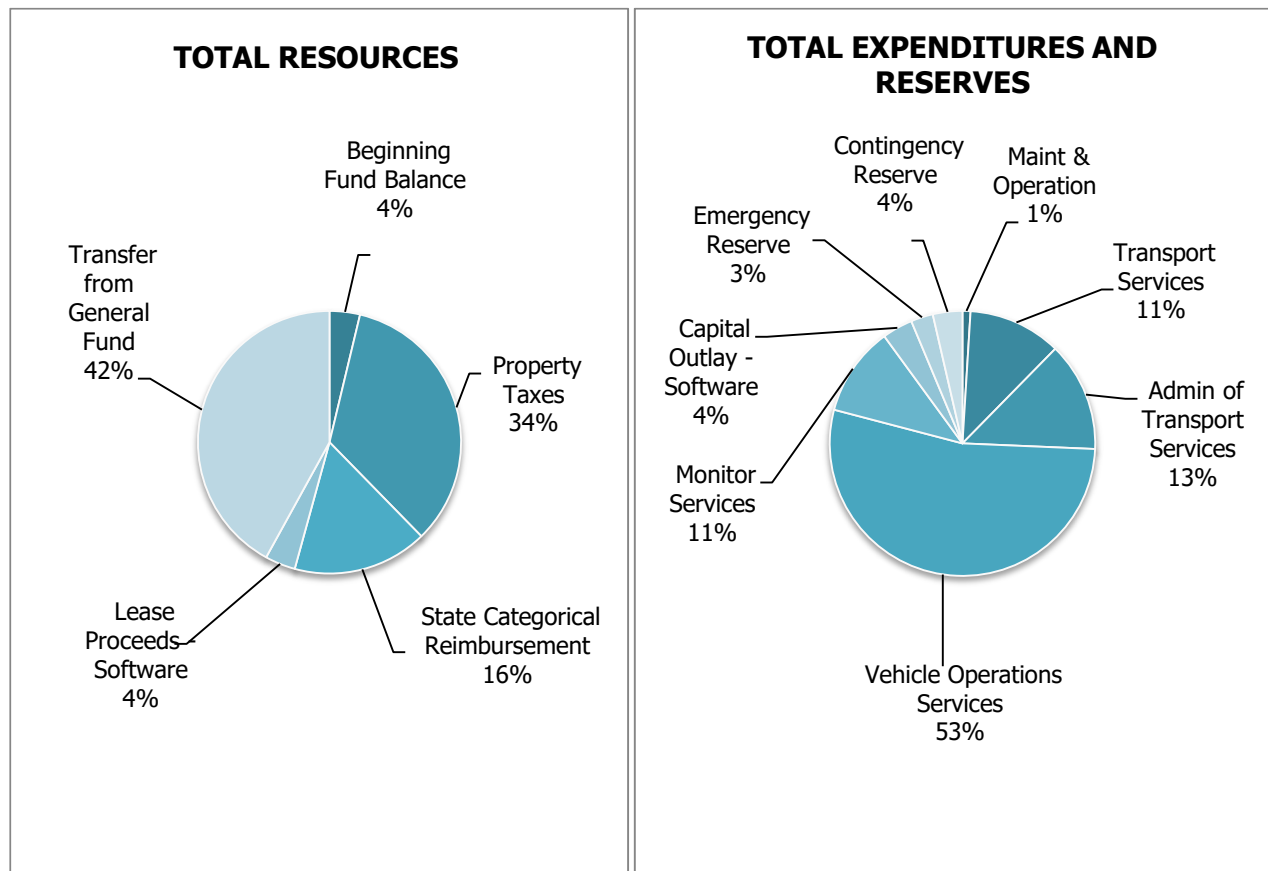
** The revenue from grant sources may increase throughout the year as additional grants are received.

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 \$17.4M, of which \$12.4M is Driver and Monitor compensation. The 2023-24 Revised Budget includes COLA, steps, PERA, and fixed benefit increases across all job classes. Effective FY23, Environmental Services has been rolled into Vehicle Operations Services for reporting purposes only. The district continues to cope with a severe driver shortage and in response have restructured our routes to maximize driver efficiency. Charter buses are being used, when appropriate, to continue to provide the best service possible. Adequate budget has been allocated to cover these anticipated costs for the 2023-24 fiscal year.





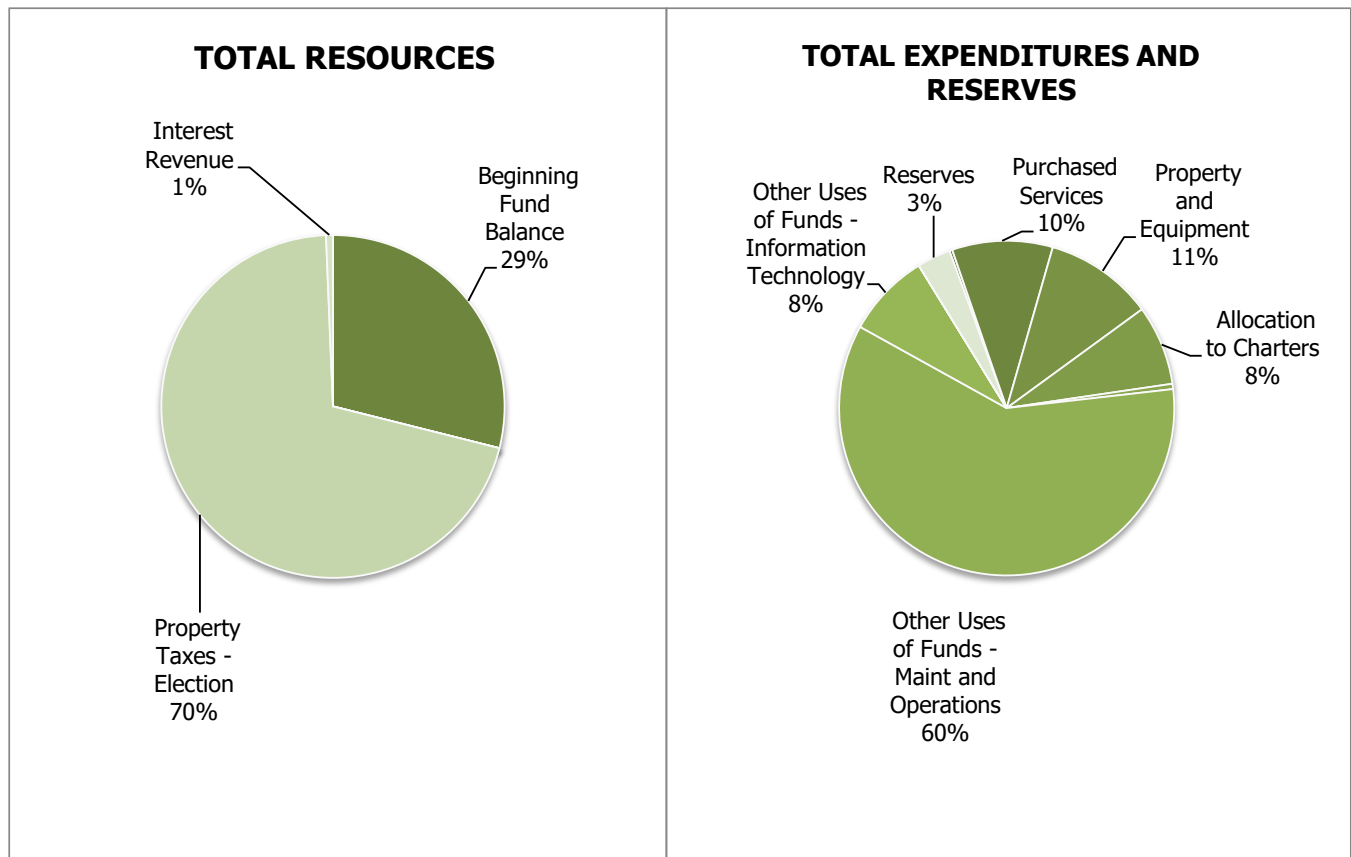
Transportation Fund (continued)

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET	PROJECTED BUDGET*		
						2024-25	2025-26	2026-27
BEGINNING FUND BALANCE	\$ 1,058,330	\$ 1,010,740	\$ 1,154,145	\$ 1,173,839	\$ 800,034	\$ 1,354,748	\$ 4,077,043	\$ 7,602,861
REVENUE:								
Property Taxes	\$ 7,243,650	\$ 7,219,251	\$ 7,355,544	\$ 7,266,000	\$ 7,263,500	\$ 7,260,000	\$ 7,260,000	\$ 7,260,000
Trans. Fees from Other Sources	183,873	-	74,636	157,920	120,000	120,000	120,000	120,000
State Categorical Reimbursement	3,320,628	3,531,025	3,562,756	3,425,180	3,541,655	3,500,000	3,500,000	3,500,000
Lease Proceeds - Software	-	-	-	-	800,000	3,500,000	3,500,000	3,500,000
CDE Audit Adjustment	(19,272)	-	-	-	-	-	-	-
Transfer from General Operating Fund	5,328,251	2,668,063	5,452,046	6,474,403	8,983,099	9,450,220	9,780,978	10,035,283
TOTAL REVENUE	\$ 16,057,130	\$ 13,418,339	\$ 16,444,982	\$ 17,323,503	\$ 20,708,254	\$ 23,830,220	\$ 24,160,978	\$ 24,415,283
TOTAL RESOURCES	<u>\$ 17,115,460</u>	<u>\$ 14,429,079</u>	<u>\$ 17,599,127</u>	<u>\$ 18,497,342</u>	<u>\$ 21,508,288</u>	<u>\$ 25,184,968</u>	<u>\$ 28,238,021</u>	<u>\$ 32,018,144</u>
EXPENDITURES:								
Maintenance & Operations	\$ 120,516	\$ 182,353	\$ 195,567	\$ 221,689	\$ 209,413	\$ 220,302	\$ 228,013	\$ 233,941
Environmental Services	155,427	147,008	118,658	-	-	-	-	-
Transportation Services	1,893,200	1,439,885	2,891,006	3,267,109	2,443,687	2,570,759	2,660,736	2,729,915
Admin of Transportation Services	2,325,969	2,360,479	2,398,734	2,814,452	2,870,274	3,019,528	3,125,211	3,206,466
Vehicle Operations Services	9,942,636	7,822,684	9,117,011	9,689,954	11,487,401	11,991,147	12,070,350	12,109,463
Monitoring Services	1,666,972	1,322,525	1,704,312	1,704,104	2,342,765	2,464,589	2,550,850	2,617,172
Capital Outlay - Software	-	-	-	-	800,000	841,600	-	-
TOTAL EXPENDITURES	<u>\$ 16,104,720</u>	<u>\$ 13,274,934</u>	<u>\$ 16,425,288</u>	<u>\$ 17,697,308</u>	<u>\$ 20,153,540</u>	<u>\$ 21,107,925</u>	<u>\$ 20,635,160</u>	<u>\$ 20,896,957</u>
RESERVES:								
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 580,606	\$ 633,238	\$ 619,055	\$ 626,909
CONTINGENCY RESERVE	-	-	-	-	774,142	844,317	825,406	835,878
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,354,748</u>	<u>\$ 1,477,555</u>	<u>\$ 1,444,461</u>	<u>\$ 1,462,787</u>
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 16,104,720</u>	<u>\$ 13,274,934</u>	<u>\$ 16,425,288</u>	<u>\$ 17,697,308</u>	<u>\$ 21,508,288</u>	<u>\$ 22,585,480</u>	<u>\$ 22,079,621</u>	<u>\$ 22,359,744</u>
ENDING BALANCE	<u>\$ 1,010,740</u>	<u>\$ 1,154,145</u>	<u>\$ 1,173,839</u>	<u>\$ 800,034</u>	<u>\$ -</u>	<u>\$ 2,599,488</u>	<u>\$ 6,158,400</u>	<u>\$ 9,658,400</u>

*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 an increase from General Fund maintenance and operations to account for maintenance and other IT projects as compared to the prior year. Resources from the levy will allow investment for ongoing preventative maintenance and repairs to extend facility life. The levy remains at 4.000 Mills, the maximum allowed by voter approval.





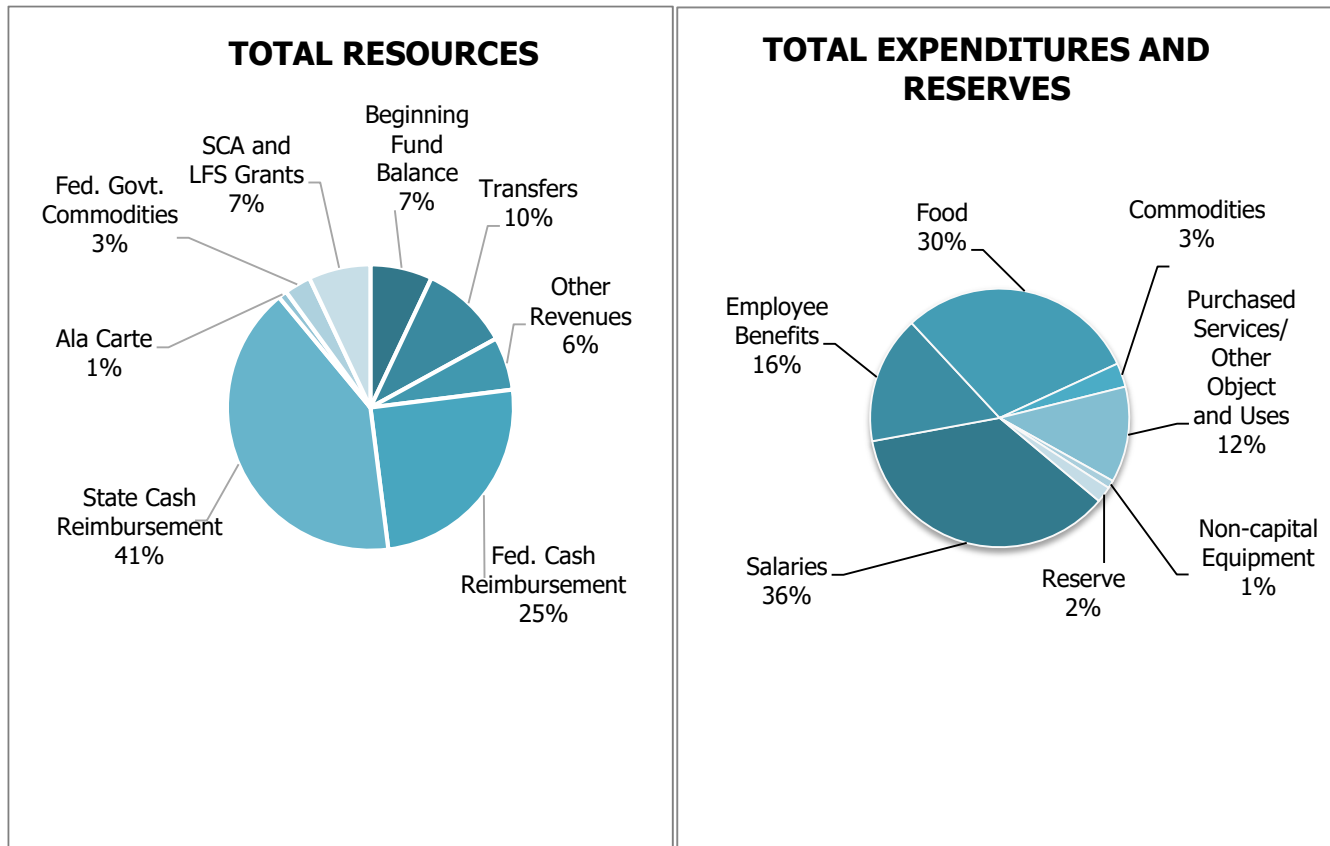
Operations & Technology Fund (continued)

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET	PROJECTED BUDGET*		
						2024-25	2025-26	2026-27
BEGINNING FUND BALANCE	\$ 13,077,142	\$ 22,337,386	\$ 20,231,887	\$ 19,565,698	\$15,549,703	\$ 12,823,764	\$ 17,286,855	\$ 21,291,341
REVENUE:								
Property Taxes - Election	29,078,341	29,116,745	31,904,056	31,026,092	37,863,883	\$ 37,863,883	\$ 38,242,522	\$ 38,624,947
Interest Revenue	-	-	-	349,767	350,000	350,000	350,000	350,000
TOTAL REVENUE	\$ 29,078,341	\$ 29,116,745	\$ 31,904,056	\$ 31,375,859	\$38,213,883	\$ 38,213,883	\$ 38,592,522	\$ 38,974,947
TOTAL RESOURCES	<u>\$ 42,155,483</u>	<u>\$ 51,454,131</u>	<u>\$ 52,135,943</u>	<u>\$ 50,941,557</u>	<u>\$53,763,586</u>	<u>\$ 51,037,647</u>	<u>\$ 55,879,377</u>	<u>\$ 60,266,288</u>
EXPENDITURES:								
Personnel	\$ -	\$ -	\$ 426,919	\$ 277,370	\$ 122,690	\$ -	\$ -	\$ -
Purchased Services	-	-	763,154	3,130,471	4,106,553	-	-	-
Property and Equipment	1,041,037	-	312,118	2,799,867	4,446,750	-	-	-
Allocation to Charters	2,240,340	2,360,404	2,576,971	2,647,426	3,267,152	3,437,044	3,557,340	3,649,831
Other - ERP Implementation	-	2,325,120	1,954,363	-	215,640	215,640	-	-
Other Uses of Funds - Maint and Operations	13,083,971	23,083,971	23,083,971	23,083,971	25,328,288	26,645,359	27,577,947	28,294,973
Other Uses of Funds - Information Technology	3,452,749	3,452,749	3,452,749	3,452,749	3,452,749	3,452,749	3,452,749	3,452,749
TOTAL EXPENDITURES	<u>\$ 19,818,097</u>	<u>\$ 31,222,244</u>	<u>\$ 32,570,245</u>	<u>\$ 35,391,854</u>	<u>\$40,939,822</u>	<u>\$ 33,750,792</u>	<u>\$ 34,588,036</u>	<u>\$ 35,397,553</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 1,146,416	\$ 1,146,416	\$ 1,157,776	\$ 1,169,248
Identified Future Projects Reserve	-	-	-	-	215,640	-	-	-
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,362,056</u>	<u>\$ 1,146,416</u>	<u>\$ 1,157,776</u>	<u>\$ 1,169,248</u>
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 19,818,097</u>	<u>\$ 31,222,244</u>	<u>\$ 32,570,245</u>	<u>\$ 35,391,854</u>	<u>\$42,301,878</u>	<u>\$ 34,897,208</u>	<u>\$ 35,745,812</u>	<u>\$ 36,566,801</u>
ENDING BALANCE	<u>\$ 22,337,386</u>	<u>\$ 20,231,887</u>	<u>\$ 19,565,698</u>	<u>\$ 15,549,703</u>	<u>\$11,461,708</u>	<u>\$ 16,140,439</u>	<u>\$ 20,133,565</u>	<u>\$ 23,699,486</u>

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

Food Services Fund

The Food Services Program will serve approximately 10,700 lunches and 4,000 breakfasts per day using the central kitchen to serve 52 schools, 4 Head Start Programs and two charter schools outside of the District. Colorado voters passed Proposition FF, which provides free meals for all students, beginning with school year 2023-24. The General Fund will transfer \$3,297,580, to cover step, COLA and health insurance cost increases, compensation increases approved during contract negotiations, utility costs for the culinary center and indirect costs. The 2023-24 budget includes Food Services with the ability to transfer back to the General Fund \$1.77M on a one-time basis.





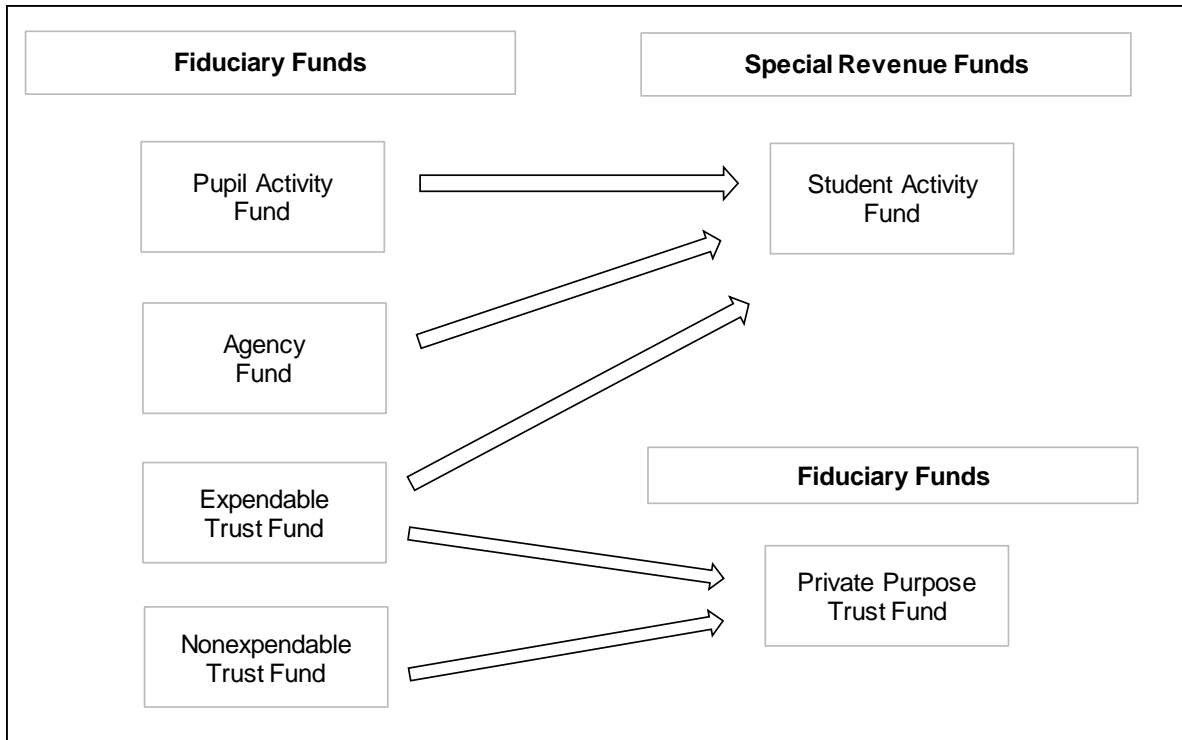
Food Services Fund (continued)

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET	PROJECTED BUDGET*		
						2024-25	2025-26	2026-27
BEGINNING FUND BALANCE	\$ 177,638	\$ 218,836	\$ 1,542,807	\$ 2,000,680	\$ 1,003,959	\$ 309,463	\$ 380,264	\$ 390,275
REVENUE:								
Over/Under	\$ (575)	\$ 5	\$ (175)	\$ (85)	\$ (100)	\$ (105)	\$ (109)	\$ (112)
A la Carte	282,175	19,461	85,040	226,750	194,830	204,961	212,135	217,651
Regular School Lunch	2,466,930	-	-	3,911,385	-	-	-	-
Federal Cash Reimbursement	3,248,407	10,117,872	11,251,270	3,466,565	3,778,947	3,975,452	4,114,593	4,221,572
State Cash Reimbursement	92,362	60,067	128,504	176,868	6,288,872	6,615,893	6,847,449	7,025,483
Catering	344,476	20,762	357,009	443,961	379,638	399,379	413,357	424,104
Federal Government Commodities	516,114	604,413	670,714	817,312	518,886	545,868	564,973	579,662
Miscellaneous Local	211,734	65,763	2,334	28,773	222	234	242	248
Snack Revenue	85,674	13,065	29,517	150,613	88,748	93,363	96,631	99,143
Breakfast Revenue	130,094	-	-	239,995	-	-	-	-
Contract Revenues	278,887	332,377	430,498	377,189	507,905	534,316	553,017	567,395
Transfer from General Operating Fund	1,542,667	-	-	-	1,521,984	3,494,228	3,553,257	3,644,444
Grant Revenues	-	-	-	1,063,580	1,037,729	-	-	-
TOTAL REVENUE	\$ 9,198,945	\$ 11,233,785	\$ 12,954,711	\$ 10,902,906	\$ 14,317,661	\$ 15,863,589	\$ 16,355,545	\$ 16,779,590
TOTAL RESOURCES	\$ 9,376,583	\$ 11,452,621	\$ 14,497,518	\$ 12,903,586	\$ 15,321,620	\$ 16,173,052	\$ 16,735,809	\$ 17,169,865
EXPENDITURES:								
Personnel	\$ 5,975,308	\$ 5,514,378	\$ 6,605,269	\$ 6,811,566	\$ 7,951,099	\$ 8,364,556	\$ 8,657,315	\$ 8,882,405
Purchased Services	106,830	205,813	213,111	163,097	306,774	322,726	334,021	342,706
Food	2,215,356	2,540,240	3,447,969	2,972,774	4,641,504	4,882,862	5,053,762	5,185,160
Commodities	516,114	604,413	670,714	817,311	518,886	545,868	564,973	579,662
Other Uses	252,586	328,421	572,990	547,736	789,958	831,036	860,122	882,485
Non-capital Equipment	71,889	60,922	101,238	124,853	135,216	142,247	147,226	151,054
Indirect Costs	-	-	-	403,227	604,755	636,202	658,469	675,589
Other Objects and Uses	19,664	655,627	885,547	59,063	63,965	67,291	69,646	71,457
TOTAL EXPENDITURES	\$ 9,157,747	\$ 9,909,814	\$ 12,496,838	\$ 11,899,627	\$ 15,012,157	\$ 15,792,788	\$ 16,345,534	\$ 16,770,518
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 269,463	\$ 340,264	\$ 350,275	\$ 359,347
GAAP RESERVES	-	-	-	-	40,000	40,000	40,000	40,000
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 309,463	\$ 380,264	\$ 390,275	\$ 399,347
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 9,157,747	\$ 9,909,814	\$ 12,496,838	\$ 11,899,627	\$ 15,321,620	\$ 16,173,052	\$ 16,735,809	\$ 17,169,865
ENDING BALANCE	\$ 218,836	\$ 1,542,807	\$ 2,000,680	\$ 1,003,959	\$ -	\$ -	\$ -	\$ -

*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.





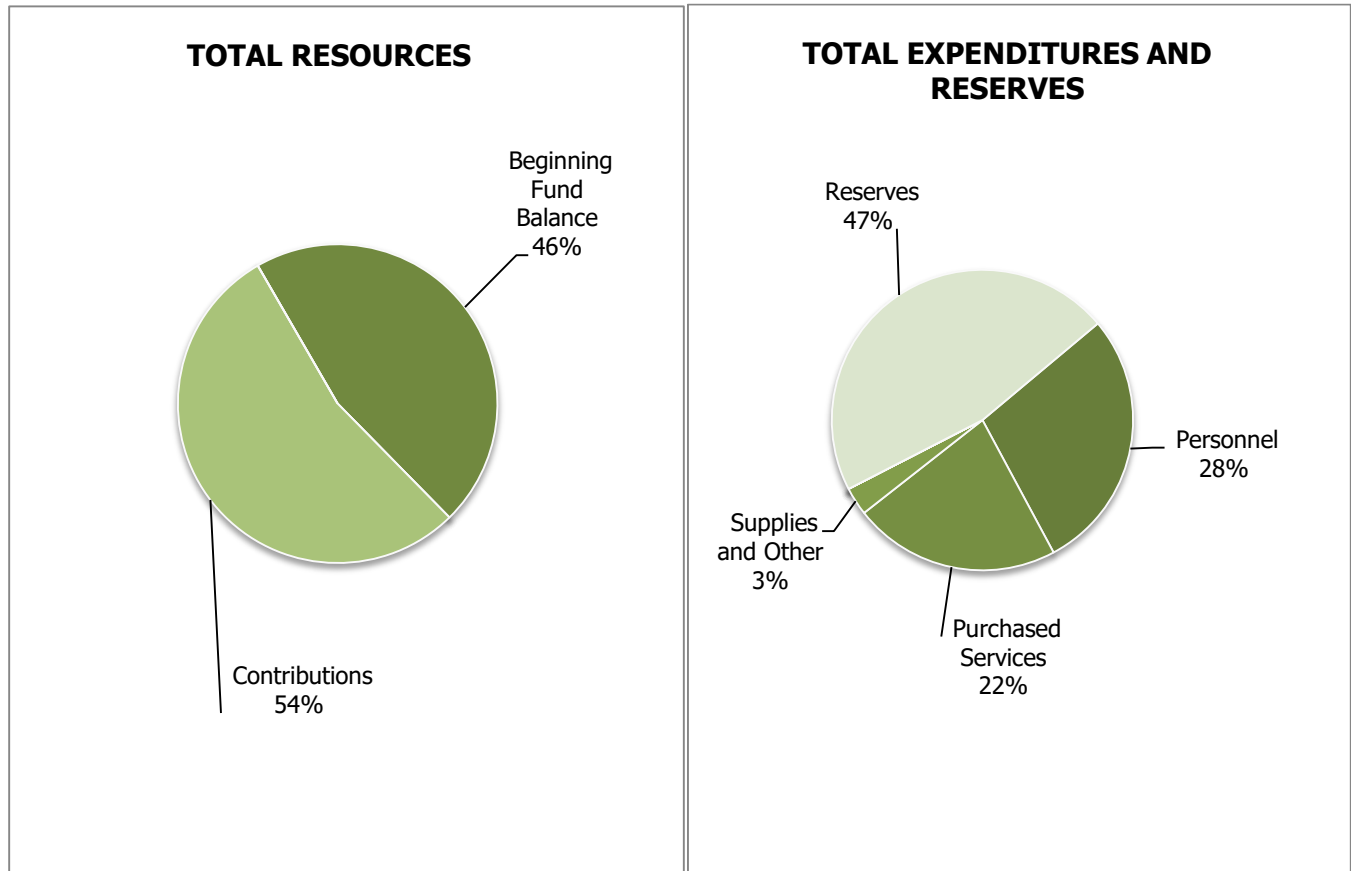
Student Activities Fund (continued)

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET	PROJECTED BUDGET *		
						2024-25	2025-26	2026-27
BEGINNING FUND BALANCE	\$ 5,498,860	\$ 5,997,847	\$ 6,263,944	\$ 7,118,591	\$ 7,386,030	\$ 7,386,030	\$ 7,286,030	\$ 7,086,030
REVENUE:								
Board Approved Fees	\$ 768,190	\$ 912,425	\$ 2,538,102	\$ 3,273,668	\$ 3,900,000	\$ 4,000,000	\$ 4,100,000	\$ 4,200,000
Donations and Contributions	3,343,801	1,784,604	3,640,048	4,496,446	5,000,000	5,100,000	5,100,000	5,100,000
Miscellaneous Local Revenue	4,746,254	1,681,106	2,417,734	2,821,777	3,500,000	3,600,000	3,600,000	3,600,000
TOTAL REVENUE	<u>\$ 8,858,245</u>	<u>\$ 4,378,135</u>	<u>\$ 8,595,884</u>	<u>\$ 10,591,891</u>	<u>\$ 12,400,000</u>	<u>\$ 12,700,000</u>	<u>\$ 12,800,000</u>	<u>\$ 12,900,000</u>
TOTAL RESOURCES	<u>\$ 14,357,105</u>	<u>\$ 10,375,982</u>	<u>\$ 14,859,828</u>	<u>\$ 17,710,482</u>	<u>\$ 19,786,030</u>	<u>\$ 20,086,030</u>	<u>\$ 20,086,030</u>	<u>\$ 19,986,030</u>
EXPENDITURES:								
Personnel	\$ 1,426,273	\$ 641,449	\$ 1,037,468	\$ 1,120,448	\$ 1,600,000	\$ 1,700,000	\$ 1,800,000	\$ 1,900,000
Purchased Services	1,637,334	414,260	1,714,275	2,581,592	2,900,000	3,000,000	3,000,000	3,000,000
Supplies	4,245,230	2,432,589	4,138,948	4,833,317	5,500,000	5,550,000	5,600,000	5,550,000
Property and Equipment	418,255	441,521	357,021	604,819	900,000	950,000	1,000,000	1,050,000
Other Uses of Funds	632,166	182,219	493,525	1,184,276	1,500,000	1,600,000	1,600,000	1,600,000
TOTAL EXPENDITURES	<u>\$ 8,359,258</u>	<u>\$ 4,112,038</u>	<u>\$ 7,741,237</u>	<u>\$ 10,324,452</u>	<u>\$ 12,400,000</u>	<u>\$ 12,800,000</u>	<u>\$ 13,000,000</u>	<u>\$ 13,100,000</u>
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 372,000</u>	<u>\$ 384,000</u>	<u>\$ 390,000</u>	<u>\$ 393,000</u>
TOTAL EXPENDITURES/ EMERGENCY RESERVE	<u>\$ 8,359,258</u>	<u>\$ 4,112,038</u>	<u>\$ 7,741,237</u>	<u>\$ 10,324,452</u>	<u>\$ 12,772,000</u>	<u>\$ 13,184,000</u>	<u>\$ 13,390,000</u>	<u>\$ 13,493,000</u>
ENDING BALANCE	<u>\$ 5,997,847</u>	<u>\$ 6,263,944</u>	<u>\$ 7,118,590</u>	<u>\$ 7,386,030</u>	<u>\$ 7,014,030</u>	<u>\$ 6,902,030</u>	<u>\$ 6,696,030</u>	<u>\$ 6,493,030</u>

*Projections are based on the Denver-Aurora-Lakewood CPL

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)

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 249,342	\$ 265,449	\$ 322,720	\$ 349,889	\$ 268,412
REVENUE:					
Contributions	\$ 310,424	\$ 337,007	\$ 275,933	\$ 228,590	\$ 315,000
TOTAL REVENUE	\$ 310,424	\$ 337,007	\$ 275,933	\$ 228,590	\$ 315,000
TOTAL RESOURCES	<u>\$ 559,766</u>	<u>\$ 602,456</u>	<u>\$ 598,653</u>	<u>\$ 578,479</u>	\$ 583,412
EXPENDITURES:					
Personnel	\$ 155,018	\$ 156,116	\$ 156,859	\$ 165,568	\$ 165,000
Purchased Services	126,974	63,639	82,939	123,601	130,000
Supplies and Other	12,325	59,981	8,966	20,898	20,000
TOTAL EXPENDITURES	<u>\$ 294,317</u>	<u>\$ 279,736</u>	<u>\$ 248,764</u>	<u>\$ 310,067</u>	\$ 315,000
RESERVES:					
Reserved for Front Range BOCES	\$ -	\$ -	\$ -	\$ -	\$ 268,412
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 268,412
TOTAL EXPENDITURES/RESERVES AND TRANSFERS	<u>\$ 294,317</u>	<u>\$ 279,736</u>	<u>\$ 248,764</u>	<u>\$ 310,067</u>	\$ 583,412
ENDING BALANCE	<u>\$ 265,449</u>	<u>\$ 322,720</u>	<u>\$ 349,889</u>	<u>\$ 268,412</u>	\$ -

Note: As this is a custodial fund only, projections do not apply



BOULDER VALLEY SCHOOL DISTRICT

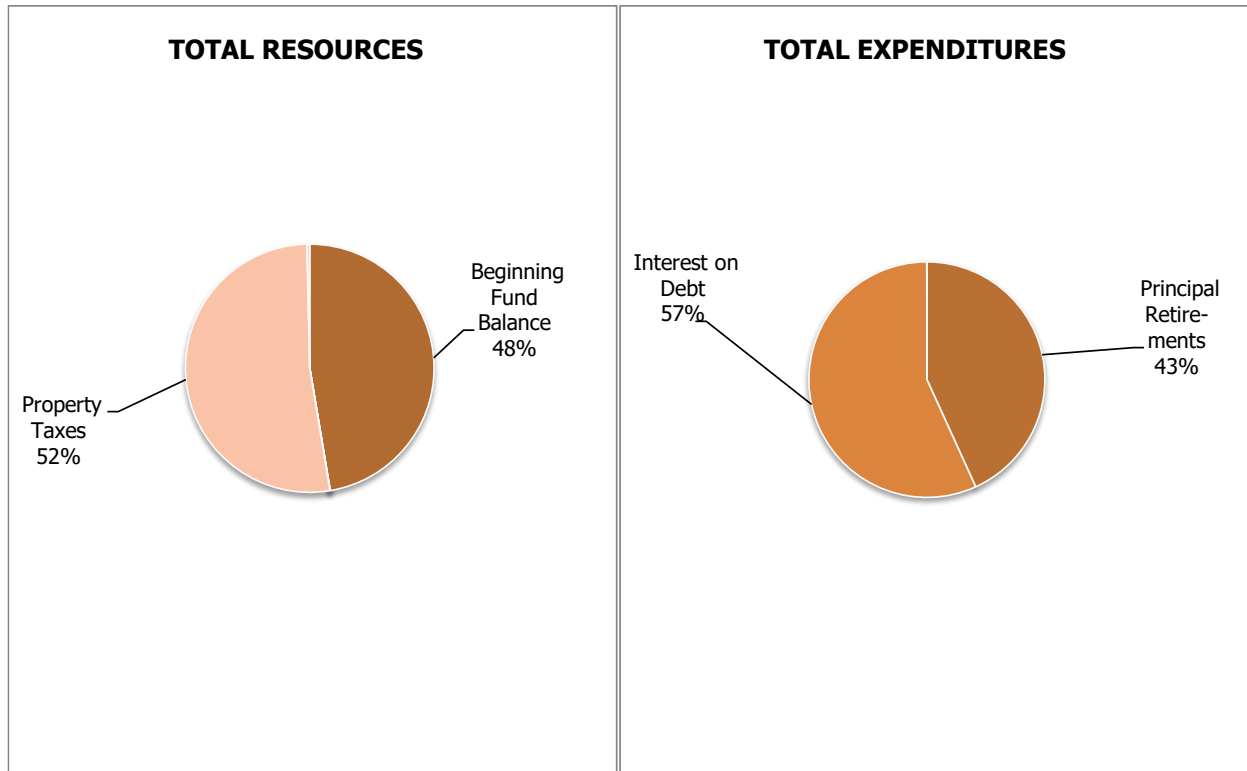
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Bond Redemption Fund

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. The Bond Redemption Fund mill levy is 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 8, 2022, voters approved a ballot measure authorizing the district to issue general obligation bonds in an amount not to exceed \$350,000,000. The bonds will be issued in two series, for the purpose of funding capital projects outlined in the district's Facilities Master Plan. The first series of bonds were issues in April 2023 (\$187,335,000). The second series of bonds are expected to be issued in 2026.

<u>Year Ended June 30.</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 32,370,000	\$ 42,535,173	\$ 74,905,173
2025	31,780,000	40,158,194	71,938,194
2026	33,675,000	38,578,819	72,253,819
2027	23,525,000	37,207,094	60,732,094
2028	24,645,000	36,062,519	60,707,519
2029 - 2033	141,725,000	161,395,056	303,120,056
2034 - 2038	176,525,000	125,907,369	302,432,369
2039 - 2043	223,900,000	77,046,431	300,946,431
2044 - 2048	177,530,000	26,194,290	203,724,290
2049 - 2053	48,085,000	4,716,569	52,801,569
Total	<u>\$ 913,760,000</u>	<u>\$ 589,801,514</u>	<u>\$1,503,561,514</u>



Bond Redemption Fund (continued)

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET	PROJECTED BUDGET*		
						2024-25	2025-26	2026-27
BEGINNING FUND BALANCE	\$ 49,553,956	\$ 49,925,855	\$ 49,678,228	\$ 50,883,707	\$ 65,997,076	\$ 64,403,903	\$ 63,590,709	\$ 63,461,890
REVENUE:								
Delinquent Property Taxes	\$ 67,355	\$ 49,600	\$ 111,893	\$ 93,368	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Property Taxes	57,081,659	56,793,436	58,104,300	70,797,403	72,770,000	71,000,000	72,000,000	71,500,000
Interest Income	683,685	74,837	58,986	1,304,188	500,000	75,000	75,000	75,000
TOTAL REVENUE	\$ 57,832,699	\$ 56,917,873	\$ 58,275,179	\$ 72,194,959	\$ 73,320,000	\$ 71,125,000	\$ 72,125,000	\$ 71,625,000
TOTAL RESOURCES	<u>\$ 107,386,655</u>	<u>\$ 106,843,728</u>	<u>\$ 107,953,407</u>	<u>\$ 123,078,666</u>	<u>\$139,317,076</u>	<u>\$ 135,528,903</u>	<u>\$ 135,715,709</u>	<u>\$ 135,086,890</u>
EXPENDITURES:								
Principal Retirements	\$ 20,375,000	\$ 20,865,000	\$ 21,755,000	\$ 22,840,000	\$ 32,370,000	\$ 31,780,000	\$ 33,675,000	\$ 23,525,000
Interest on Debt	37,083,900	36,299,000	35,312,650	34,239,100	42,535,173	40,158,194	38,578,819	48,207,094
Other - Paying Agent Fees	1,900	1,500	2,050	2,490	8,000	-	-	-
TOTAL EXPENDITURES	<u>\$ 57,460,800</u>	<u>\$ 57,165,500</u>	<u>\$ 57,069,700</u>	<u>\$ 57,081,590</u>	<u>\$ 74,913,173</u>	<u>\$ 71,938,194</u>	<u>\$ 72,253,819</u>	<u>\$ 71,732,094</u>
ENDING BALANCE	<u>\$ 49,925,855</u>	<u>\$ 49,678,228</u>	<u>\$ 50,883,707</u>	<u>\$ 65,997,076</u>	<u>\$ 64,403,903</u>	<u>\$ 63,590,709</u>	<u>\$ 63,461,890</u>	<u>\$ 63,354,796</u>

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





BOULDER VALLEY SCHOOL DISTRICT

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Building Fund

2014 Bond

Building Fund accounts for activity related to fulfillment of the district's 2014 Educational Facilities Master Plan, which is funded by general obligation debt approved by voters in November 2014. The fund balance, will be used to complete various projects.

2014 Bond	Remaining Budget	2022-2023 Actual Expenses	2023-2024 Estimated Expenses
Project Balances	5,790,602	2,759,354	2,681,251
Total Remaining 2014 Bond	\$ 5,790,602	\$ 2,759,354	\$ 2,681,251

2022 Bond

The Building Fund will also be used to account for the district's 2022 Critical Needs Plan, which is funded by general obligation debt approved by voters in November 2022.

The 2022 Critical Needs Plan represents \$350M of the District's highest priorities needing to be addressed to extend the useful life of buildings and replacing a school, New Vista High, that has reached the end of its service life.

In addition to maintaining our aging buildings, the 2022 Critical Needs Plan also calls for investments in updating secondary schools to better provide opportunities for more students to gain valuable, hands-on experience, and earn college credit with career and technical education (CTE) programs. Our challenge is to prepare students for future success in careers that may not even exist today. It is imperative to create these opportunities for our graduates now to give them every advantage for success in the rapidly changing world of work.

In the coming years, additional capacity will be needed in the northeastern area of the district, which is still growing. Construction of an elementary school in Erie will accommodate new students and relieve overcrowding in other district schools.

2022 Bond	Budget	2022-2023 Actual Expenses	2023-2024 Estimated Expenses
Project Balances	380,596,603	4,955,999	51,408,478
Total Remaining 2014 Bond	\$ 380,596,603	\$ 4,955,999	\$ 51,408,478


2022 Bond	Total Budget
Critical Needs Budget	\$ 350,000,000
2014 Bond Proceeds - New Vista High	11,194,746
Bond Premium	13,401,857
Investment Earnings, estimate	6,000,000
Total 2022 Bond	\$ 380,596,603

Building Fund (continued)

Investing in our Schools

BOULDER VALLEY SCHOOL DISTRICT

Critical Needs Budget Summary

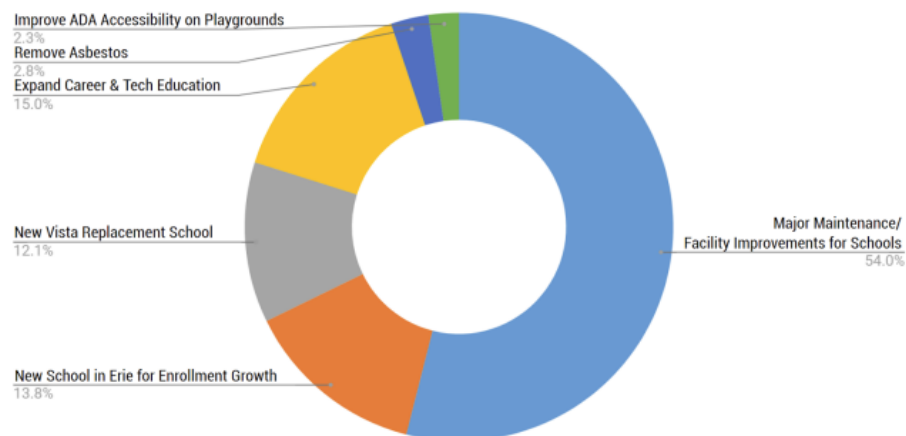
 BOULDER VALLEY SCHOOL DISTRICT	SUMMARY
Facility Condition Assessment Needs	
Priority 1: Currently Critical - needs immediate action to: return a facility to normal operation, stop accelerated deterioration or correct a cited safety hazard	\$53,288,000
Priority 2: Urgent - needs action within 2 years to prevent further deterioration/interruption or to avert potential safety hazards	\$106,909,000
New Vista HS Replacement School	\$36,000,000
Remove Asbestos Containing Materials	\$8,450,000
Programmatic Needs	
New School in Erie to Address Enrollment Growth	\$40,950,000
Expand CTE Opportunities at Middle Schools	\$5,005,000
Expand CTE Opportunities at High Schools	\$17,160,000
Boulder Technical Education Center (TEC) Renovation	\$21,450,000
Construct Culinary Center Teaching Kitchen for CTE	\$845,000
Site Assessment Needs	
Improve ADA accessibility on Playgrounds	\$6,825,000
Critical Needs Budget Subtotal	\$296,882,000
Inflation	\$44,532,000
Program Reserve	\$8,586,000
CRITICAL NEEDS BUDGET TOTAL	\$350,000,000

Investing in our Schools

BOULDER VALLEY SCHOOL DISTRICT

Distribution of Facility Critical Needs

(excludes Inflation and Program Reserve)





Building Fund (continued)

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET	PROJECTED BUDGET*		
						2024-25	2025-26	2026-27
BEGINNING FUND BALANCE	\$ 196,777,138	\$ 98,882,778	\$ 29,896,817	\$ 16,985,348	\$ 212,431,280	\$ 165,041,551	\$ 80,912,551	\$ 163,270,551
REVENUE:								
Net Bond Proceeds	\$ -	\$ -	\$ -	\$ 200,736,857	\$ -	\$ -	\$ 162,665,000	\$ -
Interest Income	2,656,989	111,941	41,843	2,424,428	6,700,000	3,500,000	4,500,000	2,500,000
School Contributions	80,000	80,000	-	-	-	-	-	-
Other Local Revenue	648,009	240,940	118,397	-	-	-	-	-
TOTAL REVENUE	\$ 3,384,998	\$ 432,881	\$ 160,240	\$ 203,161,285	\$ 6,700,000	\$ 3,500,000	\$ 167,165,000	\$ 2,500,000
TOTAL RESOURCES	\$ 200,162,136	\$ 99,315,659	\$ 30,057,057	\$ 220,146,633	\$ 219,131,280	\$ 168,541,551	\$ 248,077,551	\$ 165,770,551
EXPENDITURES:								
Capital Outlays	\$ 101,279,359	\$ 69,418,841	\$ 13,071,709	\$ 6,983,033	\$ 54,089,729	\$ 87,629,000	\$ 83,807,000	\$ 78,243,000
Bond Issuance Costs	-	-	-	732,320	-	-	1,000,000	-
TOTAL EXPENDITURES	\$ 101,279,359	\$ 69,418,841	\$ 13,071,709	\$ 7,715,353	\$ 54,089,729	\$ 87,629,000	\$ 84,807,000	\$ 78,243,000
ENDING BALANCE	\$ 98,882,777	\$ 29,896,818	\$ 16,985,348	\$ 212,431,280	\$ 165,041,551	\$ 80,912,551	\$ 163,270,551	\$ 87,527,551

*Projections are calculated based on projects scheduled according to the Critical Needs Plan.

Building Fund (continued)

Project List

Elementary School Projects				
Location	Adjusted Building Fund Budget	Project To Date 2022 - 2023	Revised 2023 - 2024	Anticipated Completion
BCSIS/High Peaks Elementary	\$ 971,000	\$ 17,521	\$ 8,260	2027
Bear Creek Elementary	2,362,000	-	-	2028
Birch Elementary	1,180,000	3,925	29,639	2027
Coal Creek Elementary	1,870,000	-	-	2028
Columbine Elementary	467,000	3,896	206,272	2025
Community Montessori	2,569,000	-	-	2027
Creskide Elementary	69,000	36,150	32,850	2024
Crest View Elementary	945,000	-	-	2027
Douglass Elementary	99,000	22,531	76,469	2024
Eisenhower Elementary	3,124,000	3,907	17,539	2028
Emerald Elementary	97,000	27,124	69,876	2024
Fireside Elementary	1,681,000	34,685	736,362	2025
Flatirons Elementary	1,597,000	-	-	2028
Foothill Elementary	3,169,000	-	-	2028
Gold Hill Elementary	89,450	13,584	715	2028
Heatherwood Elementary	3,348,000	-	-	2028
Jamestown Elementary	51,900	13,584	715	2028
Kohl Elementary	3,771,000	8,399	15,275	2028
Lafayette Elementary	1,148,000	5,086	423,795	2025
Louisville Elementary	1,831,000	5,527	64,000	2026
Mesa Elementary	951,000	4,320	32,249	2028
Nederland Elementary	1,317,000	-	166	2028
Pioneer Elementary	3,537,000	36,660	125,929	2026
Ryan Elementary	1,459,000	-	51,000	2026
Sanchez Elementary	2,019,000	3,960	814,046	2025
Superior Elementary	575,000	18,118	7,478	2028
University Hill Elementary	772,000	-	335,019	2025
Whittier Elementary	1,231,000	22,099	8,407	2027
New School in Erie	40,950,000	5,099	-	2029
Total Elementary School Projects	\$ 83,250,350	\$ 286,175	\$ 3,056,061	

Middle School Projects				
Location	Adjusted Building Fund Budget	Project To Date 2022 - 2023	Revised 2023 - 2024	Anticipated Completion
Angevine Middle	\$ 3,098,000	\$ 44,364	\$ 1,278,915	2025
Broomfield Heights Middle	2,903,000	42,924	1,172,024	2025
Casey Middle	2,604,000	7,870	102,349	2026
Centennial Middle	5,924,000	1,288	488,500	2027
Louisville Middle	2,578,000	3,899	116,350	2026
Manhattan Middle	3,164,000	-	-	2027
Platt Middle	4,174,000	-	-	2027
Southern Hills Middle	2,423,000	36,642	1,929	2027
Total Middle School Projects	\$ 26,868,000	\$ 136,988	\$ 3,160,067	



Building Fund (continued)

Project List (continued)

High School Projects				
Location	Adjusted Building Fund Budget	Project To Date 2022 - 2023	Revised 2023 - 2024	Anticipated Completion
Arapahoe Ridge High	\$ 25,070,000	\$ 145,232	\$ 830,861	2027
Boulder High	15,293,000	135,651	519,564	2027
Broomfield High	14,984,000	180,248	3,434,236	2026
Centaurus High	13,349,000	141,538	3,404,862	2026
Fairview High	15,318,000	10,600	649,879	2028
Monarch High	13,417,000	15,779	536,708	2026
New Vista High	48,732,615	724,206	24,352,784	2026
Total High School Projects	\$ 146,163,615	\$ 1,353,254	\$ 33,728,894	

PK-8 and Mid/Sr Projects				
Location	Adjusted Building Fund Budget	Project To Date 2022 - 2023	Revised 2023 - 2024	Anticipated Completion
Aspen Creek PK-8	\$ 5,102,000	\$ 1,015,648	\$ 351,588	2027
Eldorado PK-8	3,269,000	651,892	721,067	2028
Meadowlark PK-8	133,000	23,492	109,508	2024
Monarch PK-8	3,096,000	9,567	147,758	2026
Nederland Middle-Senior High	10,589,000	3,891	75,421	2028
Total K-8 and Mid/Sr Projects	\$ 22,189,000	\$ 1,704,490	\$ 1,405,342	

Charters				
Location	Adjusted Building Fund Budget	Project To Date 2022 - 2023	Revised 2023 - 2024	Anticipated Completion
Boulder Prep High	\$ 436,000	\$ -	\$ 210,116	2025
Horizons K-8	981,000	-	35,000	2026
Justice High	677,000	-	256,385	2025
Peak To Peak	10,701,000	-	375,000	2026
Summit Middle	1,225,000	3,894	51,279	2026
Total K-8 and Mid/Sr Projects	\$ 14,020,000	\$ 3,894	\$ 927,780	

District Wide				
Location	Adjusted Building Fund Budget	Project To Date 2022 - 2023	Revised 2023 - 2024	Anticipated Completion
Education Center	\$ 459,000	\$ -	\$ 139,172	2025
Culinary Center	845,000	-	320,074	2025
Halcyon	72,000	18,612	53,389	2024
Mapleton	214,000	-	-	2027
Lafayette Bus Terminal	261,000	-	-	2027
Total District Wide	\$ 1,851,000	\$ 18,612	\$ 512,635	

Building Fund (continued)

Project List (continued)

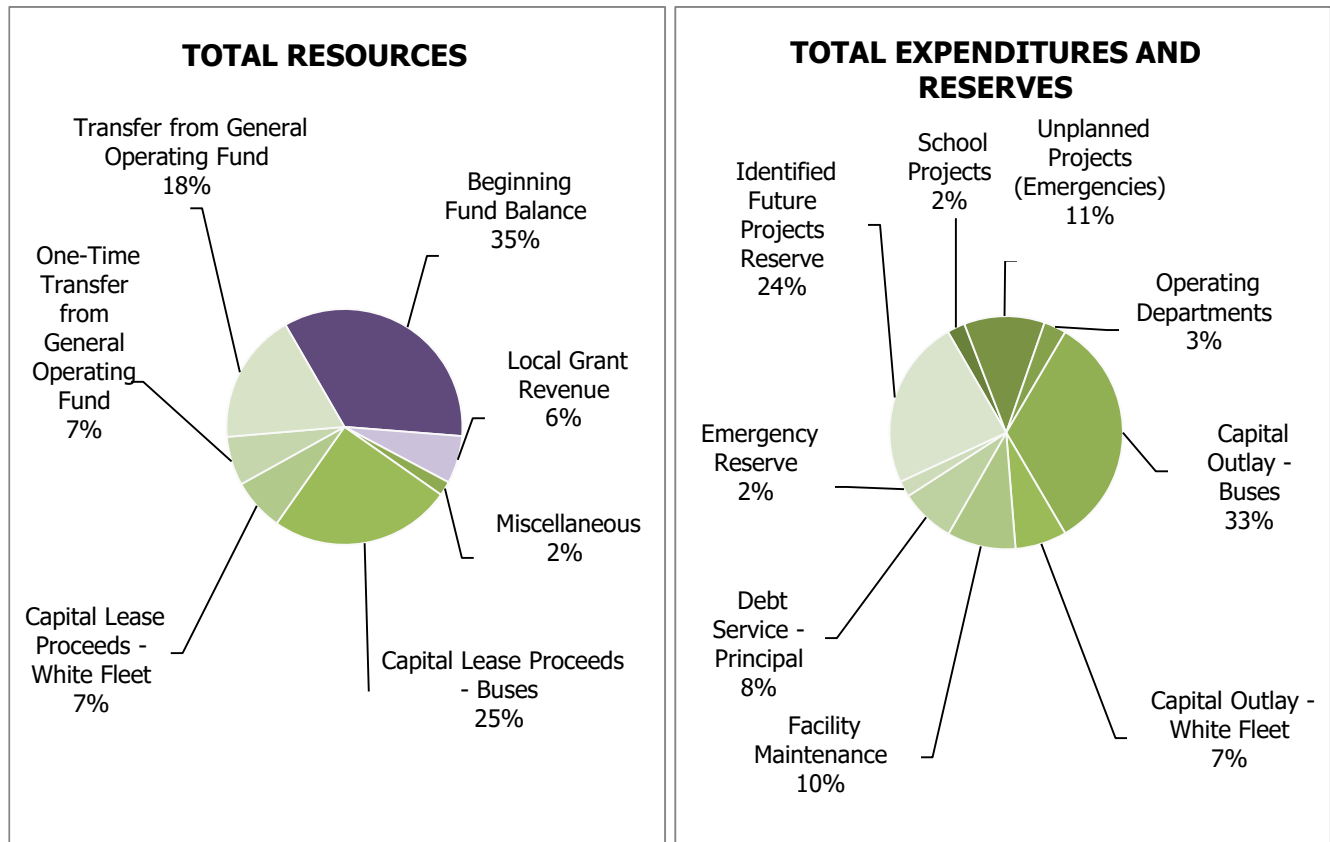
Administrative				
Location	Adjusted Building Fund Budget	Project To Date 2022 - 2023	Revised 2023 - 2024	Anticipated Completion
2014 Bond Project Completions	\$ 5,790,602	\$ 2,759,354	\$ 2,681,251	2025
Bond Administrative	2,200,000	720,267	1,172,956	2029
Debt Issuance	1,736,857	732,320	-	2029
Total Administrative	\$ 9,727,459	\$ 4,211,941	\$ 3,854,207	

Allocations				
Location	Adjusted Building Fund Budget	Project To Date 2022 - 2023	Revised 2023 - 2024	Anticipated Completion
Asbestos Removal	\$ 8,450,000	\$ -	\$ -	2028
ADA Accessibility Playgrounds	6,825,000	-	1,615,000	2028
CTE Middle Schools	-	-	-	2028
CTE High Schools	-	-	-	2028
CTE Boulder TEC	-	-	-	2028
CTE Culinary Cntr Teaching Kitchen	-	-	-	2028
Total Allocations	\$ 15,275,000	\$ -	\$ 1,615,000	

Reserves				
Location	Adjusted Building Fund Budget	Project To Date 2022 - 2023	Revised 2023 - 2024	Anticipated Completion
Bond Premium / Discount	\$ 13,401,857	\$ -	\$ 1,000,000	2029
Inflation	42,994,131	-	2,329,743	2029
Program Reserve	10,646,793	-	2,500,000	2029
Total Reserves	\$ 67,042,781	\$ -	\$ 5,829,743	
GRAND TOTAL	\$ 386,387,205	\$ 7,715,353	\$ 54,089,729	

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)

	2019-20	2020-21	2021-22	2022-23	2023-24	PROJECTED BUDGET*		
	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	REVISED BUDGET	2024-25	2025-26	2026-27
BEGINNING FUND BALANCE	\$ 5,346,486	\$ 6,882,117	\$ 5,003,177	\$ 5,112,662	\$ 5,141,513	\$ 3,859,121	\$ 3,492,910	\$ 4,087,565
REVENUE:								
Sale of Fixed Assets	\$ 185,275	\$ 269,082	\$ -	\$ -	\$ 42,660	\$ -	\$ -	\$ -
Local Grant Revenue	-	231,198	-	1,600,015	972,538	-	-	-
Rentals	84,291	86,819	49,107	50,580	52,097	53,660	55,270	56,928
Miscellaneous	826,039	-	171,106	312,296	292,709	307,930	318,708	326,994
Capital Lease Proceeds - Buses	526,650	-	-	-	3,713,335	3,906,428	4,043,153	4,148,275
Capital Lease Proceeds - White Fleet	-	-	26,431	283,014	1,070,000	600,640	621,662	637,825
One-Time Transfer from Community Schools	85,000	-	-	-	-	-	-	-
Transfer from Preschool Fund	12,144	13,299	13,299	13,299	13,299	13,991	14,481	14,858
Transfer from General Operating Fund	5,821,327	1,842,976	2,781,574	2,677,961	3,677,961	3,869,215	4,004,638	4,108,759
TOTAL REVENUE	\$ 7,540,726	\$ 2,443,374	\$ 3,041,517	\$ 4,937,165	\$ 9,834,599	\$ 9,803,864	\$ 10,146,732	\$ 10,410,768
TOTAL RESOURCES	\$ 12,887,212	\$ 9,325,491	\$ 8,044,694	\$ 10,049,827	\$ 14,976,112	\$ 13,662,985	\$ 13,639,642	\$ 14,498,333
EXPENDITURES:								
School Projects	\$ 3,006,691	\$ 1,556,820	\$ 583,418	\$ 431,260	\$ 372,195	\$ 391,549	\$ 405,253	\$ 415,790
Unplanned Projects (Emergencies)	-	-	-	-	1,672,076	1,759,024	1,993,367	2,015,141
Operating Departments	741,810	768,707	524,246	406,147	463,992	488,120	505,204	518,339
Capital Outlay - Buses	611,772	361,087	-	2,186,657	4,952,206	4,209,721	3,210,334	3,293,803
Capital Outlay - White Fleet	-	-	26,431	283,014	1,070,000	600,640	621,662	637,825
Facility Maintenance	1,119,665	1,110,543	886,274	858,493	1,424,503	1,498,577	1,551,027	1,591,354
Debt Service - Principal	494,994	496,701	878,822	714,835	1,137,256	1,196,393	1,238,267	1,270,462
Debt Service - Interest	30,163	28,456	32,841	27,908	24,763	26,051	26,963	27,664
TOTAL EXPENDITURES	\$ 6,005,095	\$ 4,322,314	\$ 2,932,032	\$ 4,908,314	\$ 11,116,991	\$ 10,170,075	\$ 9,552,077	\$ 9,770,378
RESERVES:								
Emergency Reserve	\$ -	\$ -	\$ -	\$ -	\$ 333,509	\$ 305,102	\$ 286,562	\$ 293,111
Identified Future Projects Reserve	-	-	-	-	3,525,612	3,187,808	3,801,003	4,434,844
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 3,859,121	\$ 3,492,910	\$ 4,087,565	\$ 4,727,955
TOTAL EXPENDITURES AND RESERVES	\$ 6,005,095	\$ 4,322,314	\$ 2,932,032	\$ 4,908,314	\$ 14,976,112	\$ 13,662,985	\$ 13,639,642	\$ 14,498,333
ENDING BALANCE	\$ 6,882,117	\$ 5,003,177	\$ 5,112,662	\$ 5,141,513	\$ -	\$ -	\$ -	\$ -

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



Capital Reserve Fund (continued)

Project List

		2023-24 Revised Budget
School Projects & Unplanned Projects (Emergencies)		
Broomfield High	Orchestra Lift - Purchase & Install (includes carry over)	925
Education Center	Ed Center Campus (includes carry over)	30,508
Southern Hills	Sound System (includes carry over)	12,661
Technical ED Center	Instructional Kitchen (includes carry over)	56,427
Environmental	Post Marshall Fire Response (includes carry over)	3,948
Transportation	Lafayette Def Tank Housing / Oil Storage Room Expansion (includes carry over)	39,549
Transportation	Lafayette Portable Modifications - Additional office space	20,000
Transportation	FEAP-Xcel Program EV Buses	5,000
District Wide	Athletic Improvements (includes carry over)	81,899
District Wide	Furniture & Fixtures (includes carry over)	63,040
District Wide	Indoor Air Quality (includes carry over)	31,818
District Wide	Special Education Modifications &/or Equipment (includes carry over)	16,420
District Wide	ILC Swing Inspections	10,000
District Wide	Unplanned Projects (Emergencies) (includes carry over)	1,672,076
Total School Projects :		\$ 2,044,271
Operating Departments & District Vehicles		
Food Services	Food Services Equipment Upkeep & Purchases (includes carry over)	\$ 20,000
Information Technology	Fiber Improvements & Repairs (includes carry over)	124,030
Health Services	Health Services Equipment	16,225
Print Shop	Print Shop Equipment	28,489
Security	Building Improvements & Equipment (includes carry over)	168,774
Transportation	Equipment Upkeep & Purchases (includes carry over)	5,521
Transportation	Preschool Safety Seats	10,000
Transportation	Buses - Capital Outlay (includes carry over)	4,952,206
Transportation	Vehicles - White Fleet Modifications/Equip/Rental (includes carry over)	78,953
Transportation	Vehicles - White Fleet Maintenance & Misc Fees (includes carry over)	12,000
Transportation	Vehicles - White Fleet Capital Outlay	1,070,000
Total Operating Departments & District Vehicles :		\$ 6,486,198
Facility Maintenance		
District Wide	Fire Safety Suppression (includes carry over)	\$ 38,597
District Wide	HVAC	43,029
District Wide	Doors & Windows (includes carry over)	11,580
District Wide	Elevator Repairs (includes carry over)	137,509
District Wide	Americans With Disabilities Act (includes carry over)	12,772
District Wide	Environmental Management (includes carry over)	60,146
District Wide	Backflow Preventer Replacement (includes carry over)	28,508
District Wide	Concrete / Asphalt (includes carry over)	96,046
District Wide	Electrical (includes carry over)	35,117
District Wide	Grounds (includes carry over)	251,696
District Wide	Maintenance Equipment (includes carry over)	366,386
District Wide	Roofing (includes carry over)	93,448
District Wide	Custodial Equipment (includes carry over)	45,226
District Wide	Playgrounds	19,802
District Wide	Flooring (includes carry over)	82,138
District Wide	Painting (includes carry over)	19,652
District Wide	Plumbing (includes carry over)	82,851
Total Facility Maintenance :		\$ 1,424,503
Debt Service		
Accounting Svcs	Debt Service - Principal, Buses & White Fleet	\$ 1,137,256
Accounting Svcs	Debt Service - Interest, Buses & White Fleet	24,763
Total Debt Service :		\$ 1,162,019
Reserves		
Emergency Reserve (TABOR - 3% Budget)		\$ 333,509
Identified Future Projects Reserve		3,525,612
Total Reserves :		\$ 3,859,121
GRAND TOTAL :		\$ 14,976,112



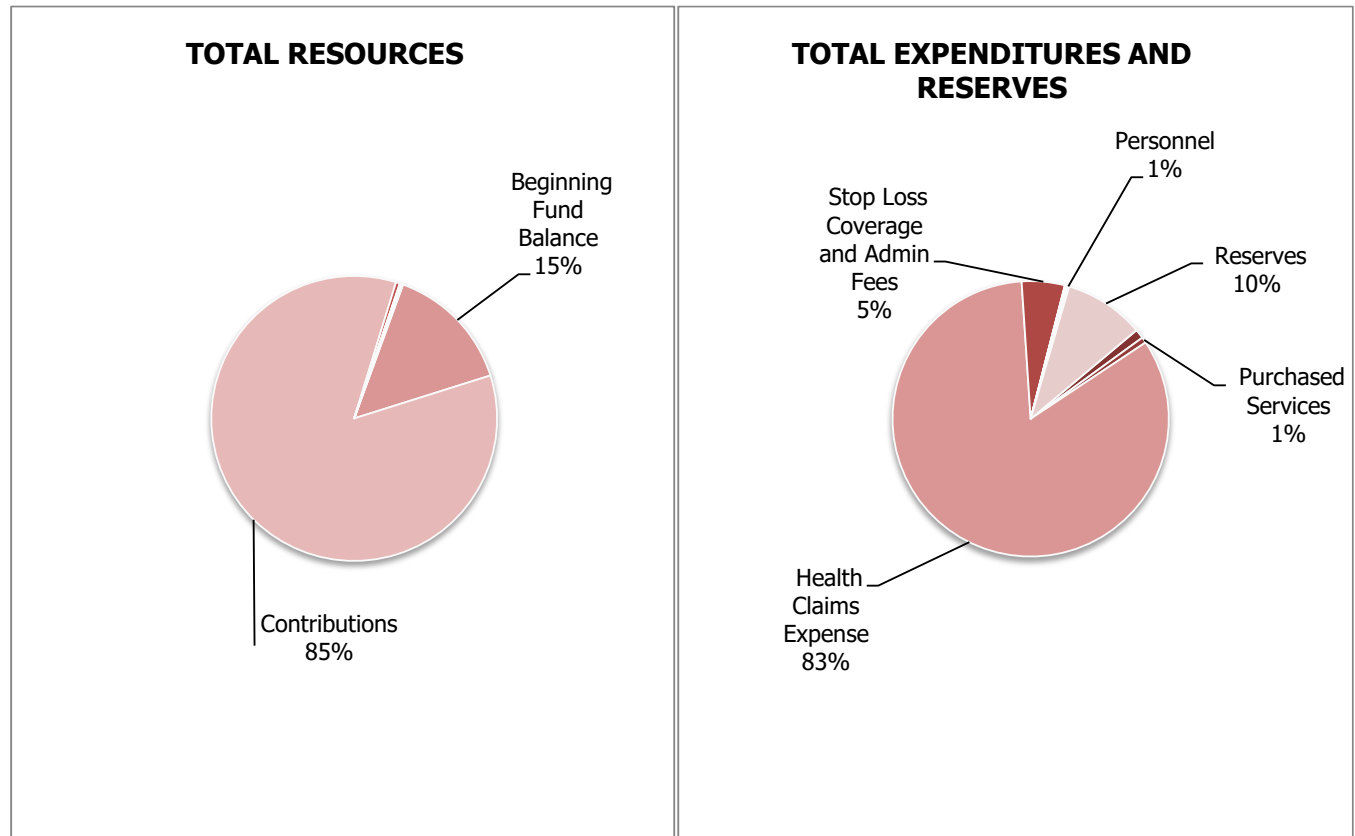
BOULDER VALLEY SCHOOL DISTRICT

INTERNAL SERVICE FUNDS

Health Insurance Fund	280
Dental Insurance Fund	282
FIDUCIARY FUNDS	285

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 2023-24, the district will contribute an annual premium of \$8,335 per eligible employee, an increase of 5.0 percent over the prior year.



Health Insurance Fund (continued)

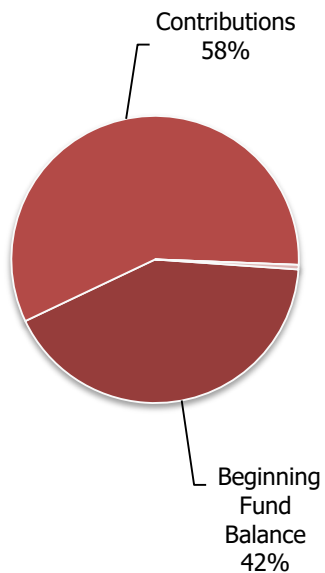
	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET	PROJECTED BUDGET*		
						2024-25	2025-26	2026-27
BEGINNING FUND BALANCE	\$ 4,876,987	\$ 6,073,818	\$ 7,226,152	\$ 8,958,298	\$ 6,515,230	\$ 4,196,926	\$ 2,907,105	\$ 1,728,307
REVENUE:								
Contributions	\$ 33,856,281	\$ 34,409,404	\$ 34,773,538	\$ 35,970,036	\$ 37,833,010	\$ 41,224,661	\$ 43,435,894	\$ 46,607,689
Interest Income	76,072	6,777	11,428	184,244	200,000	200,000	200,000	200,000
Miscellaneous	560,568	127,622	28,135	274,309	25,000	288,573	298,673	306,438
Eco Pass Program	100,375	73,553	71,260	73,070	80,000	76,870	79,560	81,629
Employee Benefit Program	64,550	64,990	68,985	73,891	65,000	77,733	80,454	82,546
TOTAL REVENUE	\$ 34,657,846	\$ 34,682,346	\$ 34,953,346	\$ 36,575,550	\$ 38,203,010	\$ 41,867,837	\$ 44,094,581	\$ 47,278,302
TOTAL RESOURCES	\$ 39,534,833	\$ 40,756,164	\$ 42,179,498	\$ 45,533,848	\$ 44,718,240	\$ 46,064,763	\$ 47,001,686	\$ 49,006,609
EXPENDITURES:								
Personnel	\$ 405,203	\$ 417,171	\$ 408,305	\$ 410,891	\$ 486,000	\$ 486,000	\$ 510,300	\$ 535,815
Purchased Services	145,815	276,637	143,949	182,580	300,000	300,000	310,500	318,573
Health Claims Expense	31,126,650	31,476,547	30,483,294	36,219,718	37,253,092	39,860,808	41,853,849	43,946,541
Stop Loss Coverage and Admin Fees	1,538,906	1,140,020	2,049,911	2,070,913	2,252,222	2,369,338	2,452,265	2,516,024
ACA and Miscellaneous	20,617	11,345	12,860	10,934	20,000	11,503	11,906	12,216
Wellness Program	23,733	37,822	7,068	8,626	50,000	9,075	9,393	9,637
Employee Benefit Program	63,481	64,561	70,501	73,420	60,000	77,238	79,941	82,019
Eco Pass Program	136,610	105,909	45,312	41,536	100,000	43,696	45,225	46,401
TOTAL EXPENDITURES	\$ 33,461,015	\$ 33,530,012	\$ 33,221,200	\$ 39,018,618	\$ 40,521,314	\$ 43,157,658	\$ 45,273,379	\$ 47,467,226
RESERVES:								
Reserved for Health Benefits	\$ -	\$ -	\$ -	\$ -	\$ 4,196,926	\$ 2,907,105	\$ 1,728,307	\$ 1,539,382
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 4,196,926	\$ 2,907,105	\$ 1,728,307	\$ 1,539,382
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 33,461,015	\$ 33,530,012	\$ 33,221,200	\$ 39,018,618	\$ 44,718,240	\$ 46,064,763	\$ 47,001,686	\$ 49,006,609
ENDING BALANCE	\$ 6,073,818	\$ 7,226,152	\$ 8,958,298	\$ 6,515,230	\$ -	\$ -	\$ -	\$ -

*Projections are calculated based on the Denver-Aurora-Lakewood CPI and insurance provider estimates.

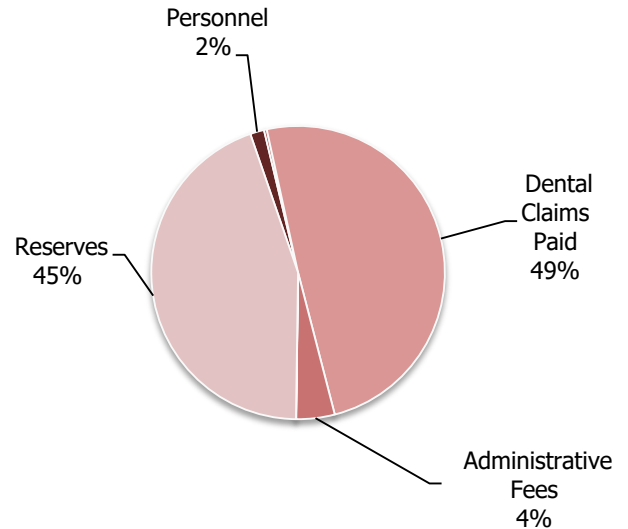
Dental Insurance Fund

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 2023-24, the district will contribute \$564 per eligible employee; There is no increase from the prior year.

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES



Dental Insurance Fund (continued)

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 REVISED BUDGET	PROJECTED BUDGET*		
						2024-25	2025-26	2026-27
BEGINNING FUND BALANCE	\$ 665,213	\$ 1,143,043	\$ 1,412,063	\$ 1,760,933	\$ 2,074,446	\$ 2,206,661	\$ 2,180,037	\$ 2,187,531
REVENUE:								
Contributions	\$ 2,649,536	\$ 2,706,704	\$ 2,731,042	\$ 2,854,344	\$ 2,860,000	\$ 2,860,000	\$ 3,003,000	\$ 3,173,510
Interest Income	11,915	1,061	1,791	28,858	25,000	20,000	15,000	15,000
TOTAL REVENUE	\$ 2,661,451	\$ 2,707,765	\$ 2,732,833	\$ 2,883,202	\$ 2,885,000	\$ 2,880,000	\$ 3,018,000	\$ 3,188,510
TOTAL RESOURCES	<u>\$ 3,326,664</u>	<u>\$ 3,850,808</u>	<u>\$ 4,144,896</u>	<u>\$ 4,644,135</u>	\$ 4,959,446	<u>\$ 5,086,661</u>	<u>\$ 5,198,037</u>	<u>\$ 5,376,042</u>
EXPENDITURES:								
Personnel	\$ 58,206	\$ 58,691	\$ 50,165	\$ 51,257	\$ 76,785	\$ 80,624	\$ 84,655	\$ 86,857
Purchased Services	7,800	9,945	8,936	6,751	15,000	18,000	18,000	18,000
Dental Claims Paid	1,977,582	2,218,727	2,187,488	2,307,302	2,450,000	2,597,000	2,726,850	2,863,193
Administrative Fees	140,033	151,382	137,373	204,379	210,000	210,000	180,000	180,000
Supplies and Materials	-	-	-	-	1,000	1,000	1,000	1,000
TOTAL EXPENDITURES	\$ 2,183,621	\$ 2,438,745	\$ 2,383,962	\$ 2,569,689	\$ 2,752,785	\$ 2,906,624	\$ 3,010,505	\$ 3,149,050
RESERVES:								
Reserved for Dental Benefits	\$ -	\$ -	\$ -	\$ -	\$ 2,206,661	\$ 2,180,037	\$ 2,187,531	\$ 2,226,992
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 2,206,661	<u>\$ 2,180,037</u>	<u>\$ 2,187,531</u>	<u>\$ 2,226,992</u>
TOTAL EXPENDITURES/RESERVES AND TRANSFERS	<u>\$ 2,183,621</u>	<u>\$ 2,438,745</u>	<u>\$ 2,383,962</u>	<u>\$ 2,569,689</u>	\$ 4,959,446	<u>\$ 5,086,661</u>	<u>\$ 5,198,037</u>	<u>\$ 5,376,042</u>
ENDING BALANCE	<u>\$ 1,143,043</u>	<u>\$ 1,412,063</u>	<u>\$ 1,760,935</u>	<u>\$ 2,074,446</u>	\$ -	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

*Projections are calculated based on the Denver-Aurora-Lakewood CPI and insurance provider estimates.





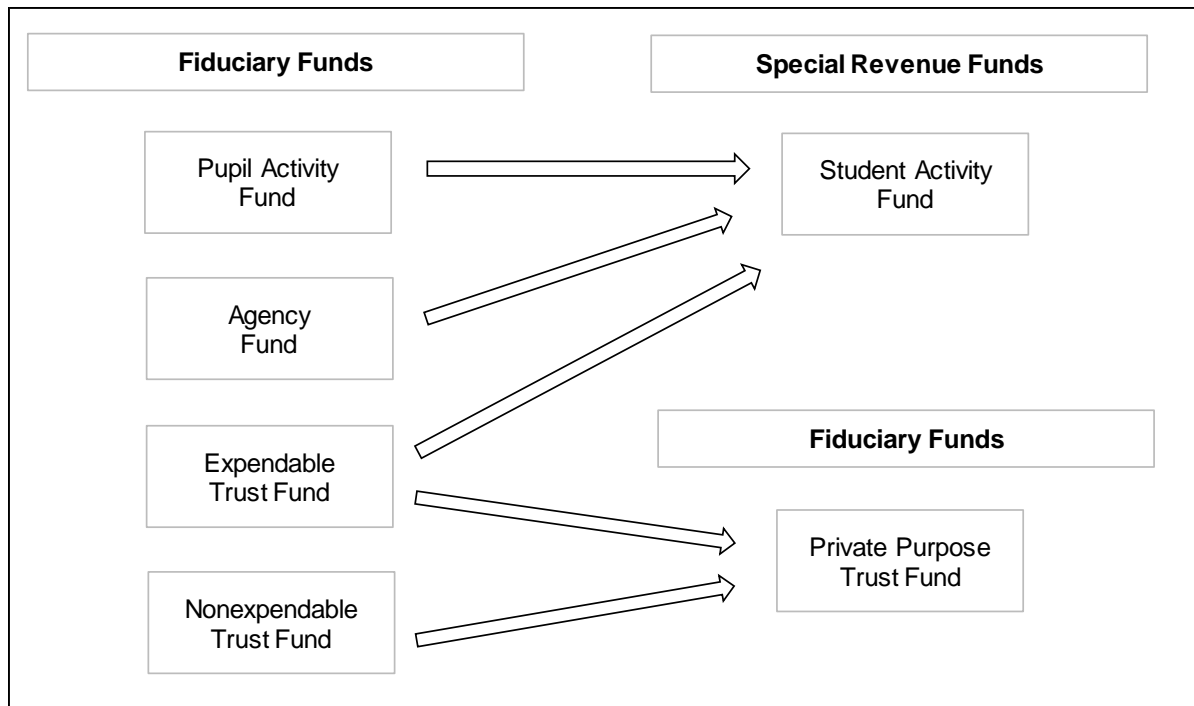
BOULDER VALLEY SCHOOL DISTRICT

FIDUCIARY FUNDS

Private Purpose Trust Fund.....	286
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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)

	2019-20	2020-21	2021-22	2022-23	2023-24 REVISED BUDGET	PROJECTED BUDGET**		
	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL		2024-25	2025-26	2026-27
Nonexpendable Trust Funds								
Beginning Fund Balance	\$ 1,357,906	\$ 1,348,178	\$ 1,314,363	\$ 1,257,921	\$ 1,248,910	\$ 1,248,910	\$ 1,248,910	\$ 1,248,910
Revenue	27,771	10,685	7,934	54,738	70,000	65,000	70,000	75,000
Total Resources	\$ 1,385,677	\$ 1,358,863	\$ 1,322,297	\$ 1,312,659	\$ 1,318,910	\$ 1,313,910	\$ 1,318,910	\$ 1,323,910
Expenditures	\$ 37,499	\$ 44,500	\$ 64,375	\$ 63,749	\$ 70,000	\$ 65,000	\$ 70,000	\$ 75,000
Ending Balance	\$ 1,348,178	\$ 1,314,363	\$ 1,257,922	\$ 1,248,910	\$ 1,248,910	\$ 1,248,910	\$ 1,248,910	\$ 1,248,910
GRAND TOTAL								
BEGINNING FUND BALANCE	\$ 1,357,906	\$ 1,348,178	\$ 1,314,363	\$ 1,257,921	\$ 1,248,910	\$ 1,248,910	\$ 1,248,910	\$ 1,248,910
TOTAL REVENUE	27,771	10,685	7,934	54,738	70,000	65,000	70,000	75,000
TOTAL RESOURCES	<u>\$ 1,385,677</u>	<u>\$ 1,358,863</u>	<u>\$ 1,322,297</u>	<u>\$ 1,312,659</u>	\$ 1,318,910	<u>\$ 1,313,910</u>	<u>\$ 1,318,910</u>	<u>\$ 1,323,910</u>
TOTAL EXPENDITURES	<u>\$ 37,499</u>	<u>\$ 44,500</u>	<u>\$ 64,375</u>	<u>\$ 63,749</u>	\$ 70,000	<u>\$ 65,000</u>	<u>\$ 70,000</u>	<u>\$ 75,000</u>
ENDING BALANCE	<u>\$ 1,348,178</u>	<u>\$ 1,314,363</u>	<u>\$ 1,257,922</u>	<u>\$ 1,248,910</u>	\$ 1,248,910	<u>\$ 1,248,910</u>	<u>\$ 1,248,910</u>	<u>\$ 1,248,910</u>

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





BOULDER VALLEY SCHOOL DISTRICT

INFORMATIONAL SECTION

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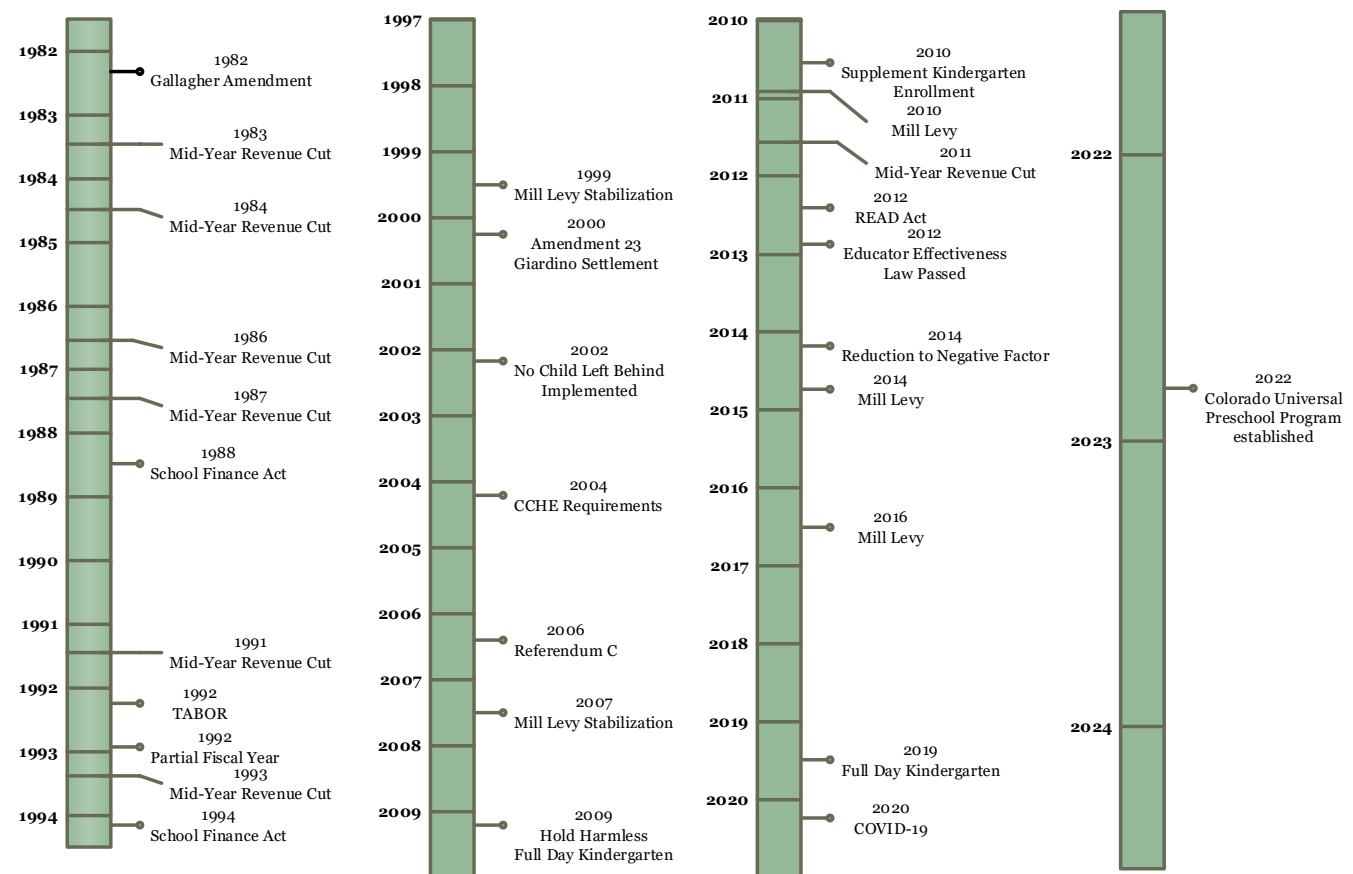
A Generation of Colorado School Finance

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 – 2024

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, Colorado Universal Preschool Program



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

1982 – 1993

1988 – 2000

1998 - 2024

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

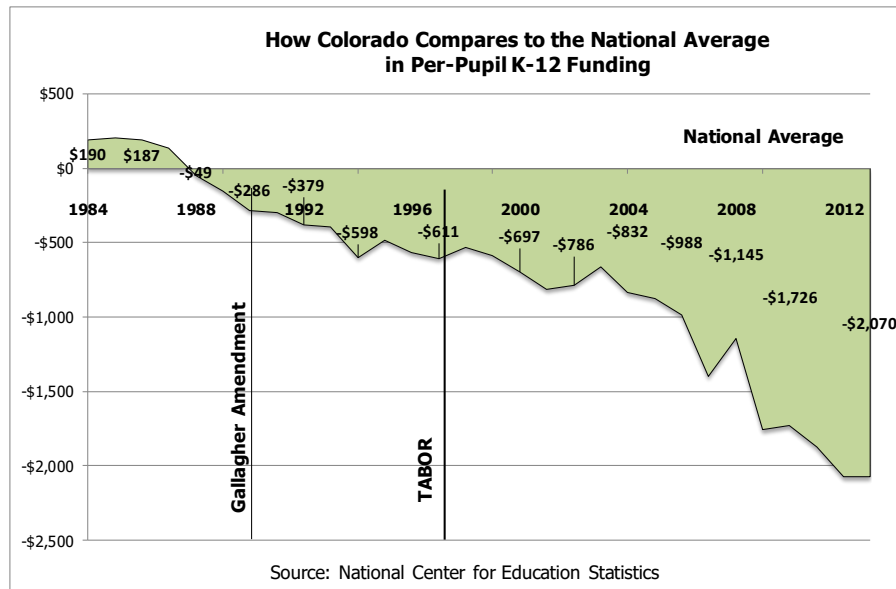
- Changes in Federal and State Laws
- Economic Conditions in Colorado
- Population Growth and Demographic Trends
- Advances in Technology

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
- 2022 Referendum 5A (\$350.0 million bond issue for capital projects)

In 2000, Amendment 23 to the Colorado Constitution was passed which guarantees increases in funding to public elementary and secondary schools at a rate of inflation plus 1 percent for a total of 10 years. The increase is guaranteed at the rate of inflation thereafter. The goal of this amendment was to restore public funding, adjusted for inflation, back to 1988 funding levels.

In 2002, the federal No Child Left Behind Act (NCLB) was implemented along with new regulations.

In 2004, the Colorado Commission on Higher Education (CCHE) added requirements for high school graduates.

In 2005, Colorado voters passed Referendum C which suspends the tax limits in the TABOR Amendment for five years, allowing the state to return to pre-recession levels. While this amendment will not likely affect school funding significantly, it assures Colorado school districts that the state will be prepared to sustain Amendment 23 funding.

In the 2007-08 fiscal year the district created a Health Insurance Fund to account for claims and administrative fees of the district's health insurance employee benefit program. This was done to help control health insurance costs.

A Generation of Colorado School Finance (continued)

1998 – Present (continued)

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

In 2006, and again in 2014, Colorado voters approved ballot measures providing the passage of bonds for capital improvements. The 2014 Educational Facilities Master Plan was approved by the Board of Education on August 12, 2014.

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.

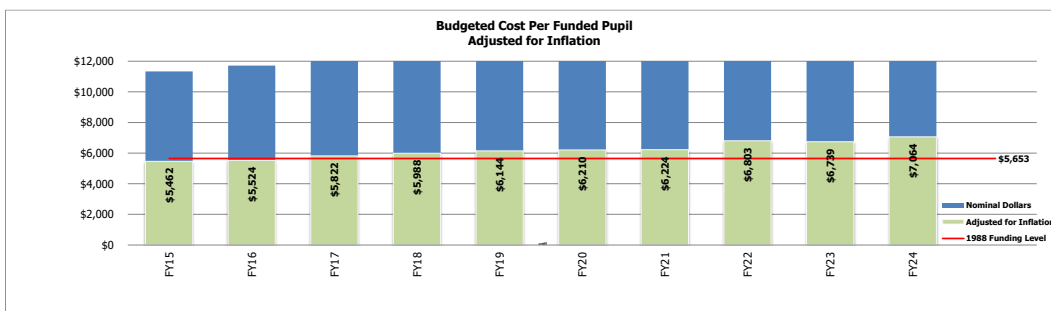
In 2022, the state legislature established the Colorado Universal Preschool Program.

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	14-15 FY15	15-16 FY16	16-17 FY17	17-18 FY18	18-19 FY19	19-20 FY20	20-21 FY21	21-22 FY22	22-23 FY23	23-24 FY24
Budgeted	30,364	30,875	29,672	29,822	29,794	30,302	30,410	29,440	28,765	28,047
Funded Pupil Count										
* Operating Expenditures (in Thousands)	344,199	361,632	376,664	402,725	420,195	443,279	452,750	512,131	527,951	559,132
* Cost Per Funded Pupil	\$11,336	\$11,713	\$12,694	\$13,504	\$14,103	\$14,629	\$14,888	\$17,396	\$18,354	\$19,936
**CPI-U	238.38	243.54	250.43	259.01	263.64	270.56	274.72	293.70	312.80	324.11
Denver-Boulder Area Index (Base/CPI-U)	0.48	0.47	0.46	0.44	0.44	0.42	0.42	0.39	0.37	0.35
Adjusted Cost	5,462	5,524	5,822	5,988	6,144	6,210	6,224	6,803	6,739	7,064



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>

* 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.

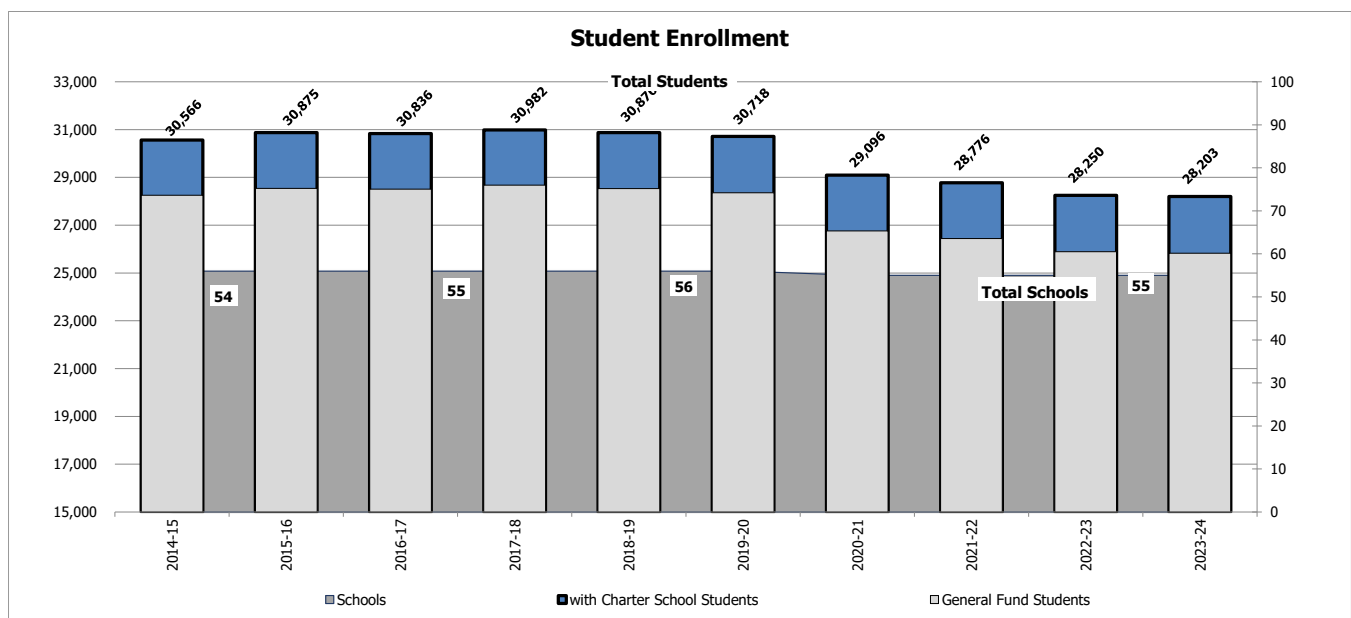


Student Enrollment

From 2012 to 2017, total district enrollment flattened out, averaging a 0.9 percent increase annually while the change in charter school students averaged 0.02 percent increase 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. Projection data indicates this pattern of decline will likely continue over the next few years.

Boulder Valley School District - 5 Year Projection

<i>Current</i>	<i>Projected</i>				
<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>
27,273	26,885	26,546	26,253	25,934	25,598
	-1.4%	-1.2%	-1.1%	-1.2%	-1.3%



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.

	Oct-19 Submitted	Oct-20 Submitted	Oct-21 Submitted	Oct-22 Submitted	Oct-23 Revised
Student Enrollment					
K-12	29,998	28,389	28,113	27,543	27,287
Pre-K*	720	707	663	707	916
Total Enrollment	30,718	29,096	28,776	28,250	28,203

*Pre-K funding model has changed from State Per Pupil Revenue to Universal Preschool funding

Beginning in October 2022, enrollment will include tuition paying Pre-K families.

	FY 19-20 Submitted	FY 20-21 Submitted	FY 21-22 Submitted	Oct-22 Submitted	Oct-23 Revised
Student FTE					
Elem	12,440.4	11,236.5	11,303.5	11,055.5	10,790.7
Middle	7,185.5	6,747.5	6,491.5	6,306.0	6,386.5
Senior	10,269.5	10,313.0	9,771.5	9,846.0	9,982.5
Other*	407.0	402.0	379.5	399.0	24.0
Total FTE	30,302.4	28,699.0	27,946.0	27,606.5	27,183.7
Change from Prior Year	540.5	(1,603.4)	(753.0)	(339.5)	(422.8)
% change from Prior Year	1.82%	-5.29%	-2.62%	-1.21%	-1.53%
Year	2019-20	2020-21	2021-22	2022-23	2023-24

*Effective October 2023, student FTE no longer reflects Pre-K.

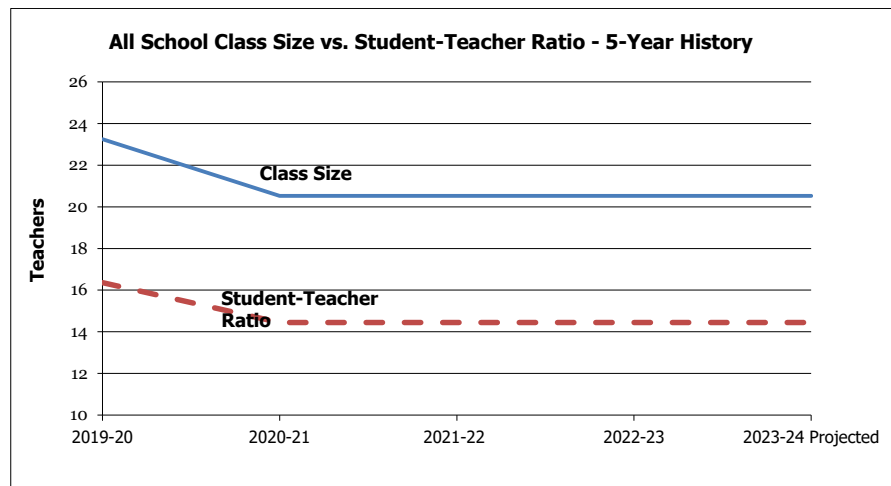
All School Class Size vs. Student-Teacher Ratio

Class Size - All Grades

2019-20	23.25
2020-21	20.52
2021-22	20.52
2022-23	20.52
2023-24 Projected	20.52

Student-Teacher Ratio

2019-20	16.36
2020-21	14.44
2021-22	14.44
2022-23	14.44
2023-24 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.

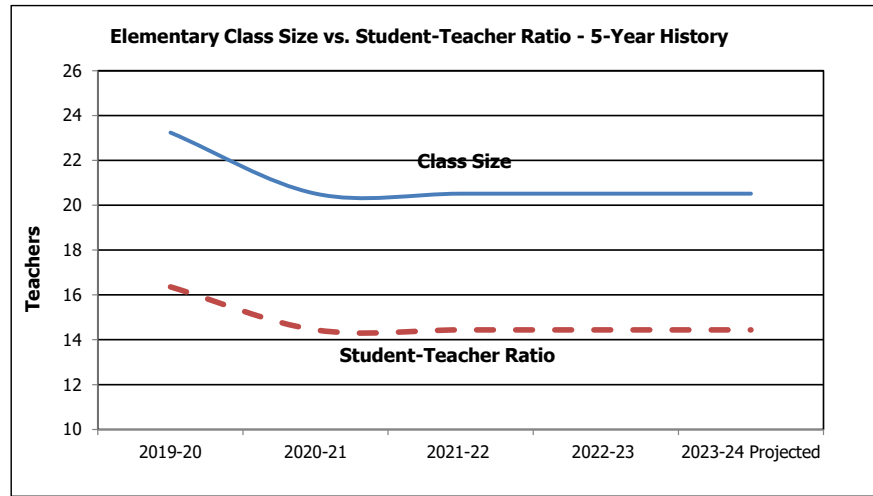
Elementary Class Size vs. Student-Teacher Ratio

Class Size - Elementary

2019-20	23.25
2020-21	20.52
2021-22	20.52
2022-23	20.52
2023-24 Projected	20.52

Student - Teacher Ratio

2019-20	16.36
2020-21	14.44
2021-22	14.44
2022-23	14.44
2023-24 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.

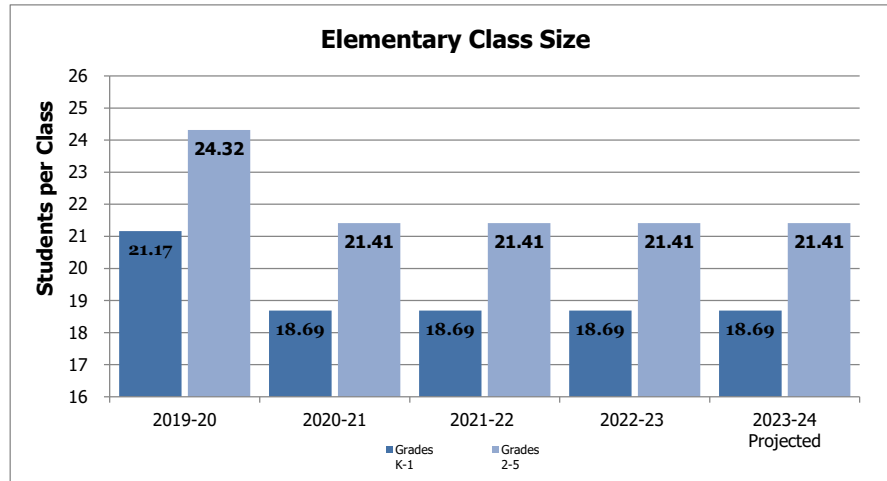
Elementary Class Size in Grades K-1 compared to Grades 2-5

Class Size - Grades K-1

2019-20	21.17
2020-21	18.69
2021-22	18.69
2022-23	18.69
2023-24 Projected	18.69

Class Size - Grades 2-5

2019-20	24.32
2020-21	21.41
2021-22	21.41
2022-23	21.41
2023-24 Projected	21.41



Authorized FTE History Summary – All Funds

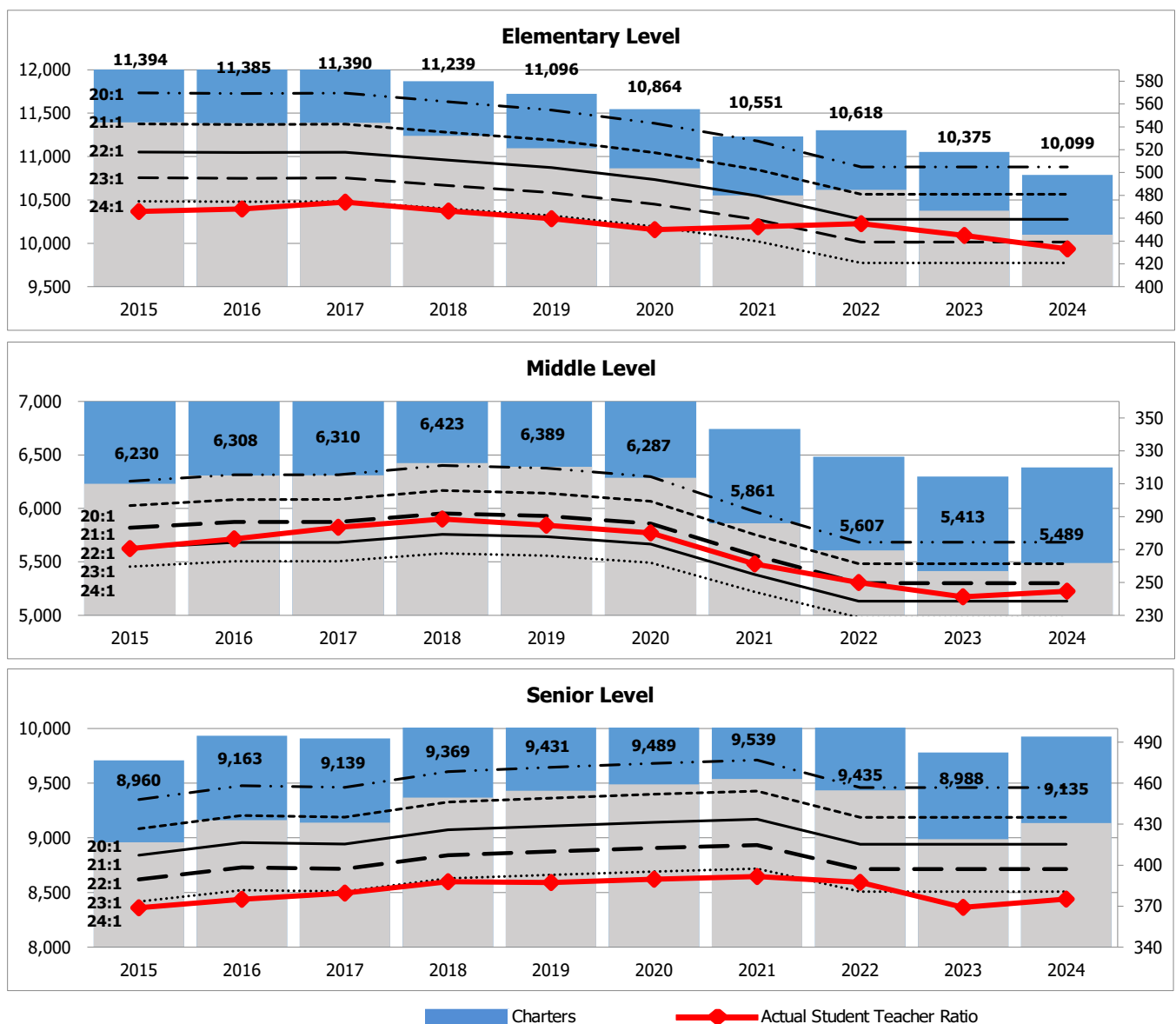
Full time equivalent positions (FTE) are determined by dividing the total of all standard salaries in a position by the standard salary for that position. Totals include charter schools.

	2019-20	2020-21	2021-22	2022-23	2023-24
Classroom Teachers	1784.628	1759.346	1721.242	1684.032	1757.176
Other Teachers	189.258	183.084	199.255	232.155	278.762
Psychologists/Social Workers/OT/PT/Nurses	124.499	130.595	140.087	137.820	140.177
Admin/Principals	168.459	172.959	172.056	173.949	177.516
Professional Support	130.576	132.476	155.375	173.283	183.835
Technical Support	53.837	54.837	57.827	57.077	46.495
Paraeducators/Liaisons/Monitors	565.409	564.793	609.229	644.525	701.928
Office/Administrative Support	251.473	246.026	238.768	235.698	246.333
Trades and Services	555.745	555.726	578.111	564.652	559.853
TOTAL FTE:	3,823.885	3,799.842	3,871.950	3,903.191	4,092.050

Student Teacher Ratios

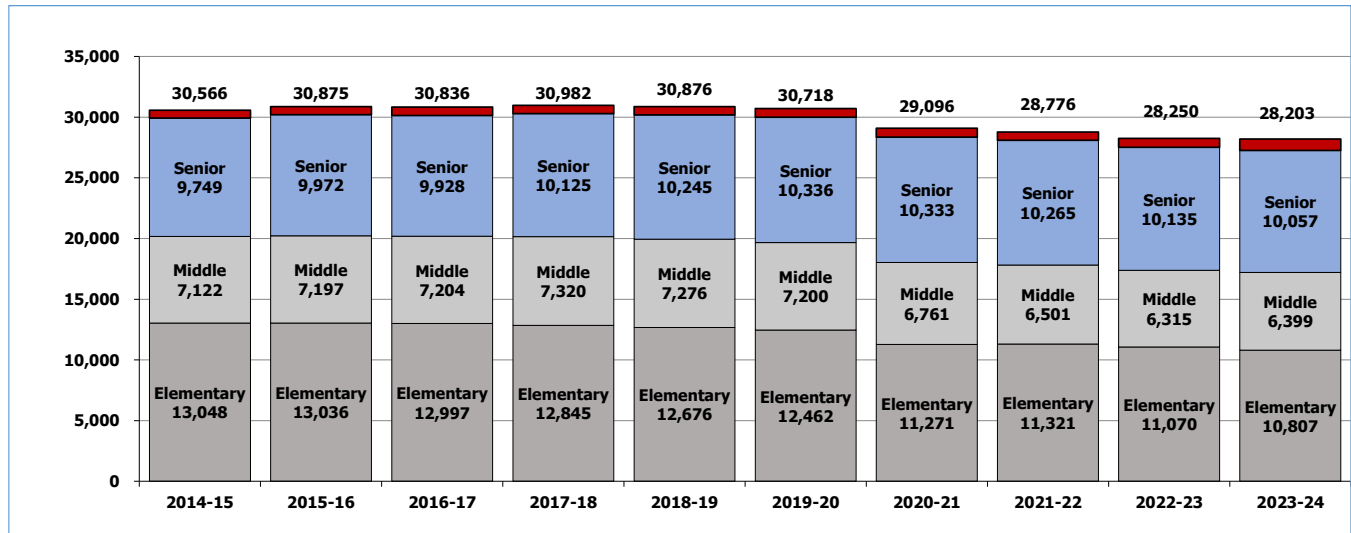
Student-teacher ratios remain a primary measurement of the district's funding at the classroom level. While productivity gains through technology have provided the district with many benefits, little can change the age-old relationship between teachers and their students. Because the majority of the 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. 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. Current projections indicate this pattern of decline will continue over the next few years.



Funded Headcount					
GRADE LEVEL	Submitted 2020	Submitted 2021	Submitted 2022	Submitted 2023	Revised 2024
ELEMENTARY					
K	1,894	1,523	1,729	1,658	1,538
1	1,969	1,832	1,757	1,781	1,709
2	2,103	1,839	1,879	1,786	1,824
3	2,152	1,971	1,918	1,893	1,820
4	2,148	2,030	2,013	1,932	1,940
5	2,196	2,076	2,025	2,020	1,976
TOTAL	12,462	11,271	11,321	11,070	10,807
MIDDLE SCHOOL					
6	2,340	2,170	2,092	2,077	2,118
7	2,377	2,246	2,155	2,102	2,127
8	2,483	2,345	2,254	2,136	2,154
TOTAL	7,200	6,761	6,501	6,315	6,399
HIGH SCHOOL					
9	2,563	2,600	2,499	2,443	2,387
10	2,614	2,525	2,591	2,503	2,461
11	2,590	2,586	2,502	2,597	2,510
12	2,569	2,622	2,673	2,592	2,699
TOTAL	10,336	10,333	10,265	10,135	10,057
OTHER (Contracted Ed, Pre-K)*	720	731	689	730	940
GRAND TOTAL	30,718	29,096	28,776	28,250	28,203



Enrollment Projections for 2023-2024

Executive Summary

- District enrollment was down -249 students in the Fall of 2023, representing a rate of -0.9 percent decline. Although the district had previously been expected to enter a period of decline, the COVID-19 pandemic accelerated that trend and continues to have lingering impacts on enrollment levels.
- The 2023 kindergarten class, at 1,538, is the smallest class in almost 2 decades (apart from 2020) and also reflects a sizeable decline from last year's class of 1,658.
- Cohort growth, a measure of student growth and retention, was the strongest since 2014 at +807 and almost twice as high as last years' posting of +450.
- The number of live births gained somewhat in 2022 (the most recent year available) at 1,575, is down from 1,645 in 2021 but does show signs of leveling off over the last 5 years.
- New residential construction remains modest in 2023-24 with 1,125 units constructed. This is more units than 2022 but is still low compared to 1,618 in 2019 (pre-pandemic). Several significant new residential developments are, however, coming on-line in 2024 and are likely to increase the level of new construction.
- A conservative projection that captures the current economic, demographic, and pandemic-related climate is recommended for 2024.

Methodology

The 2024 enrollment projection was 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 -249 students, or -0.9 percent, marks the sixth recent year of decline. Elementary enrollment declined is at the highest rate since 2006 (apart from 2020). Middle school, however, experienced unexpected growth in 2023 at 1.3 percent. High schools now appear to be sliding more into decline as well and posted a third year of loss of -70 or -0.7 percent.

Table 1: BVSD Enrollment Growth by Level 2017-2023

	Elementary			Middle			High			K-12		
	School	Elem	Elem	School	Middle	Middle	School	High	High	Enroll	K-12	%
Year	Enroll	Growth	Growth	Enroll	Growth	Growth	Enroll	Growth	Growth		Growth	Total
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%
2022	11070	-251	-2.22%	6315	-186	-2.86%	10137	-128	-1.25%	27522	-565	-2.01%
2023	10807	-263	-2.38%	6399	84	1.33%	10067	-70	-0.69%	27273	-249	-0.90%

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 due to the impacts of the COVID-19 pandemic. Cohort growth in 2022 was stronger at 450, and 2023, at +807, marked the strongest cohort growth since 2014. High school gains (+388) were the strongest in years and provided almost half of the cohort growth in 2023 with elementary growth being nearly on par with pre-COVID levels. Middle level also posted the strongest showing in years.

Table 2
Cohort Growth by Level

Sch.Year	Elem.	Middle	High	K-12
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
2022/23	116	43	291	450
2023/24	219	200	388	807

The size of individual cohorts, or grade level classes, also has a significant impact on enrollment levels. Overall, kindergarten class sizes have consistently been smaller relative to graduating senior classes creating downward pressure on overall enrollment. In order for the district to maintain and expand enrollment levels in this environment, positive cohort growth (and net in-migration) is needed, particularly at 6th and 9th grade. As noted, cohort growth gain momentum in 2023 and helps soften the impact of smaller incoming kindergarten classes. At least some of the recent gains, however, are likely students returning to BVSD at the secondary level after entering private or home school programs during the pandemic.

Demographic Trends

Births within BVSD peaked in 2001 at 2,329 and have dropped almost every year until 2019 (1,583). Since then, births have leveled off somewhat and gained in 2021 by +60. Births in 2022 (most recent year of data) declined once again, but are generally on par with the last 5 years. Even with birth levels stabilizing recently, they remain very low. More importantly, the incoming kindergarten class for next years will correspond to a year when births were about -58 students lower than for the 2023 kindergarten class. Whether these lower birth years translate to fewer kindergarteners is not always clear (due to migration, private schools, and home schooling), however, recent years have shown kindergarten class size generally tracking with births. For 2023, the kindergarten class declined at a greater rate (8.5%/-132) than corresponding births 5 to 6 years earlier (-6%/-106).

The most recent migration trends 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.

By 2021, BVSD saw the highest number of new students to the district in 15 years due presumably from students re-entering the system after choosing alternative programs early in the pandemic. 2022 saw week gains with a net of only +207 students. For 2023, while both the number of new students and leaving students declined dramatically, the net gain of students was the strongest since 2014. Even with this high net gain, declines in new students, if they continue, could be problematic in the future.



Demographic Trends (continued)

The weak net migration from BVSD's new and leaving students is also corroborated with state Demography population estimates for Boulder County which showed only slight net migration in recent years. Statewide, the Demography office has indicated that Colorado will continue to have positive in-migration in the coming years as new job-seekers replace the state's large retiring baby-boomer population, however it is unclear how this will impact BVSD.

Economic Trends

The market for new housing had been relatively strong over the last decade, but has faced significant uncertainty since 2020. The number of new single-family detached units in BVSD peaked in 2017 at 494 units but has since declined to only 127 in 2022. Preliminary 2023 units show even weaker construction than last year. However, these declines are likely the result of past supply chain issues in the wake of the pandemic and a shortage of lots as platted subdivisions in the eastern communities are built out. New houses, however, will be coming online in 2024 in the Parkdale subdivision which appears to be off to a brisk start. In addition, multifamily units saw a significant increase in 2023 and more units, especially apartments, are expected in the next few years.

Continuing into 2023 and 2024, builders are expecting moderate demand for single-family detached units but see headwinds as potential buyers experience high interest rates and prices. Given the uncertainty in the market, this may mean fewer units built (especially single-family detached) even though demand seems high and the inventory of new lots will increase.

Bureau of Labor non-farm employment statistics for Boulder County show mostly 10+ years of positive non-farm job growth (discounting 2020) with recent averages around 2.5%. 2022 job growth started to look closer to pre-pandemic levels at 1.9%, while 2023 doubled that mark with a strong 4% posting. Unemployment had been improving since 2020's high 5.4% rate to 2.3% in 2022. 2023 saw a slightly higher unemployment rate at 3%, but remains low overall. Despite the positive jobs outlook, a difficult housing market seems to be the more critical limiting factor in BVSD enrollment at this time.

Projection for School Year 2024-25

Table 3 displays three likely enrollment trends, any of which represent a viable estimate of growth for 2024. The "Middle" trend represents an enrollment pattern of the last five years weighted to adjust for the pandemic impacts of 2020 and 2021 and seems to be the most probable given current uncertainty around economic and enrollment conditions. This trend projects -1.4 percent decline for 2023 with an incoming kindergarten class consistent with the low births 5 to 6 years ago. Cohort growth and migration are assumed to be average for the last four years while discounting pandemic conditions in 2020 and 2021. Accordingly, BVSD's enrollment for 2024 is estimated at 26,885 for K-12.

The other trends represented below are the "Low" which represents a rate of decline a little more than that of the "Middle" projection, at -1.6 percent, and the "High" which represents only a slightly lesser rate of decline at -1.2 percent. Please note that overall trends point to continued enrollment decline for BVSD in the coming years.

Table 3

Boulder Valley School District - 2023 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																	
2023	1538	1709	1823	1821	1940	1976	2118	2127	2154	2387	2466	2515	2699	10807	6399	10067	27273
Projected Enrollment																	
Low 2024	1504	1602	1761	1860	1877	1981	2065	2171	2180	2381	2419	2502	2632	10584	6415	9935	26933
Middle 2024	1504	1616	1760	1862	1868	1977	2060	2157	2178	2378	2414	2494	2616	10588	6395	9902	26885
High 2024	1484	1621	1758	1857	1869	1975	2063	2157	2169	2373	2416	2489	2606	10565	6389	9883	26837

Table 4 expands the “Middle” trend through to 2028 in a five-year projection. This scenario continues the 2023-24 projection trend showing year over year losses of around -1.3 percent. Like the 2024 single-year projection, this change is based on conditions of the last 5 years and is adjusted for Covid-19 impacts in 2020 and 2021.

Table 4

Boulder Valley School District - 5 Year Projection

<i>Current</i>	<i>Projected</i>				
<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>
27,273	26,885	26,546	26,253	25,934	25,598
	-1.4%	-1.2%	-1.1%	-1.2%	-1.3%





BOULDER VALLEY SCHOOL DISTRICT

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Appendix A: Budget Fact Sheet

	Adopted 2022-23	Revised 2022-23	Adopted 2023-24	Revised 2023-24
Mill Levy (mills)				
Abatements	0.220	0.178	0.178	0.146
Election	9.490	9.805	9.805	8.402
General Fund-School Finance	26.023	27.000	27.000	27.000
General Fund Total:	35.733	36.983	36.983	35.548
Bond Redemption	7.290	9.150	9.150	7.711
Transportation	0.921	0.937	0.937	0.765
Operations & Technology	4.000	4.000	4.000	4.000
Total Mill Levy:	47.944	51.070	51.070	48.024
Assessed Valuation				
Residential	\$ 7,923,145,450	\$ 7,792,428,585	\$ 7,792,428,585	\$ 9,537,501,983
Commercial				
Total Assessed Valuation:				
Enrollment (heads)				
K-12 Enrollment	27,678	27,347	26,961	27,065
Pre-K Enrollment	663	707	1,324	916
Online Enrollment	226	196	140	222
Total Enrollment:	28,567	28,250	28,425	28,203
Funded Pupil Count (FTE)				
Elementary	11,372.5	11,022.5	10,813.5	10,748.7
Middle	6,290.0	6,267.5	6,261.0	6,335.0
Senior	9,960.0	9,747.5	9,766.0	9,879.5
Preschool	356.0	377.0	0.0	0.0
Online	226.0	192.0	140.0	220.5
Total Student FTE:	28,204.5	27,606.5	26,980.5	27,183.7
Averaged Funded Pupil Count	705.8	1,158.7	935.4	863.0
Total Funded FTE	28,910.3	28,765.2	27,915.9	28,046.7
Revenues (dollars):				
General Fund	25,290.5	24,680.5	24,499.5	24,590.2
Charter Fund	2,332.0	2,357.0	2,341.0	2,373.0
Preschool Fund	356.0	377.0	0.0	0.0
Online FTE	226.0	192.0	140.0	220.5
Total Student FTE:	28,204.5	27,606.5	26,980.5	27,183.7
Per Pupil Revenue (PPR)	\$ 9,444	\$ 9,499	\$ 10,489	\$ 10,481

Appendix A: Budget Fact Sheet (continued)

	Adopted 2022-23	Revised 2022-23	Adopted 2023-24	Revised 2023-24
Total Program Funding (dollars)				
Property Taxes *	\$ 210,972,211	\$ 210,406,298	\$ 233,737,105	\$ 257,512,572
Specific Ownership Taxes	11,888,778	11,976,250	11,125,398	11,547,781
State Equalization	50,167,884	50,858,087	47,947,372	24,907,591
Total Program Funding:	\$ 273,028,873	\$ 273,240,635	\$ 292,809,875	\$ 293,967,944
Benefits (percentage)				
PERA	21.40%	21.40%	21.40%	21.40%
Medicare	1.45%	1.45%	1.45%	1.45%
Long Term Disability	0.16%	0.16%	0.16%	0.16%
Subtotal % of Salary:	23.01%	23.01%	23.01%	23.01%
Employer Contribution (annual)				
Health Insurance	\$7,920	\$8,059	\$8,316	\$8,316
Dental Insurance	564	564	564	564
Life Insurance	45	45	45	45
Employee Assistance Program	19	19	19	19
Flex Benefit Spending***	120	120	120	120
Employer contribution	\$8,668	\$8,807	\$9,064	\$9,064
Sub Rates (dollars)				
Sub Rates Per Day	\$65.00 half - \$115.00 full	\$85.00 half - \$160.00 full	\$80.00 half - \$150.00 full	\$80.00 half - \$150.00 full
Rates With benefits	\$79.96 half - \$141.46 full	\$104.56 half - \$196.81 full	\$98.28 half - \$184.28 full	\$98.28 half - \$184.28 full
Sub Rates Per Day for Retired BVSD Teachers	\$95.00 half - \$180.00 full	\$95.00 half - \$180.00 full	\$90.00 half - \$170.00 full	\$90.00 half - \$170.00 full
Rates With benefits	\$116.71 half - \$221.13 full	\$116.71 half - \$221.13 full	\$110.57 half - \$208.85 full	\$110.57 half - \$208.85 full
Curriculum Rate (hourly)				
	\$36.47	\$36.47	\$39.39	\$39.39
Medicare	0.53	0.53	0.57	0.57
PERA	7.80	7.80	8.43	8.43
Total	\$44.80	\$44.80	\$48.39	\$48.39
Grants (percentage)				
Indirect Cost Rate	5.83%	4.63%	4.63%	6.54%
Mileage Rate (dollars)				
	.585/mile	\$0.625/mile	\$0.655/mile	\$0.670/mile
Activity Trip Rates (dollars)				
District Sponsored Trips:				
- Surcharge per trip	\$ 30.34/trip	\$ 30.34/trip	\$ 30.34/trip	\$ 30.24/trip
- Driver	\$ 19.94/hour	\$ 19.94/hour	\$ 19.94/hour	\$ 36.70/hour
- Mileage Rate	\$ 1.04/mile	\$ 1.04/mile	\$ 1.04/mile	\$ 1.61/mile
Non-District Trips:				
- Driver	\$ 39.00/hour	\$ 39.00/hour	\$ 39.00/hour	\$45.00/hour
- Mileage Rate	\$ 2.50/mile	\$ 2.50/mile	\$ 2.50/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.

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

Appendix B: Mill Levies History

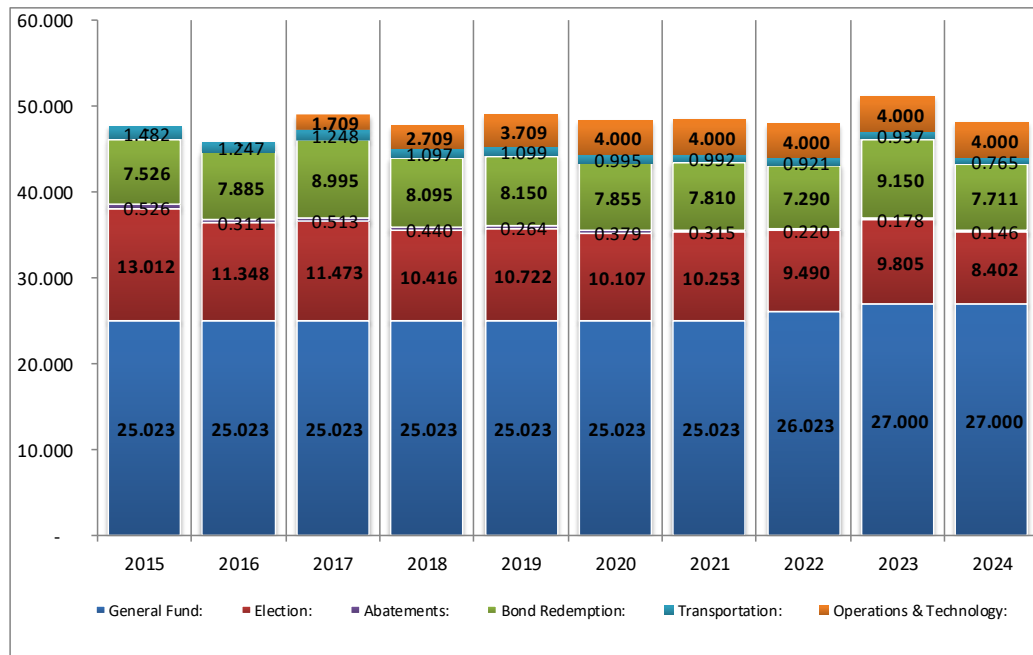
For Collection In Year	General Fund	Bond Redemption Fund	Transportation Fund	Operations & Technology Fund	ADA / Asb	Total
1998	40.525	4.819	N/A	N/A	N/A	45.344
1999	44.356	6.000	N/A	N/A	N/A	50.356
2000	38.978	5.022	N/A	N/A	N/A	44.000
2001	38.191	4.699	N/A	N/A	N/A	42.890
2002	31.274	3.533	N/A	N/A	N/A	34.807
2003	35.006	3.518	N/A	N/A	N/A	38.524
2004	34.378	3.877	N/A	N/A	N/A	38.255
2005	34.418	3.005	N/A	N/A	N/A	37.423
2006	33.346	3.274	1.065	N/A	N/A	37.685
2007	33.153	4.902	1.509	N/A	N/A	39.564
2008	32.309	4.142	1.414	N/A	N/A	37.865
2009	32.125	5.429	1.559	N/A	N/A	39.113
2010	31.938	6.565	1.496	N/A	N/A	39.999
2011	36.547	5.791	1.500	N/A	N/A	43.838
2012	37.300	5.999	1.544	N/A	N/A	44.843
2013	37.997	6.007	1.543	N/A	N/A	45.547
2014	38.091	5.792	1.489	N/A	N/A	45.372
2015	38.561	7.526	1.482	N/A	N/A	47.569
2016	36.682	7.885	1.247	N/A	N/A	45.814
2017	37.009	8.995	1.248	1.709	N/A	48.961
2018	35.879	8.095	1.097	2.709	N/A	47.780
2019	36.009	8.150	1.099	3.709	N/A	48.967
2020	35.509	7.855	0.995	4.000	N/A	48.359
2021	35.591	7.810	0.992	4.000	N/A	48.393
2022	35.733	7.290	0.921	4.000	N/A	47.944
2023	36.983	9.150	0.937	4.000	N/A	51.070
2024	35.548	7.711	0.765	4.000	N/A	48.024
2025*	35.370	7.672	0.761	4.000	N/A	47.804
2026*	34.309	7.442	0.738	4.000	N/A	46.490
2027*	34.138	7.405	0.735	4.000	N/A	46.277

*Estimated

Appendix C: Boulder Valley School District - Total Mill Levy

Each year represents the collection year for mill levies certified in December of the prior year.

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Bond Redemption:	7.526	7.885	8.995	8.095	8.150	7.855	7.810	7.290	9.150	7.711
Transportation:	1.482	1.247	1.248	1.097	1.099	0.995	0.992	0.921	0.937	0.765
Abatements:	0.526	0.311	0.513	0.440	0.264	0.379	0.315	0.220	0.178	0.146
Election:	13.012	11.348	11.473	10.416	10.722	10.107	10.253	9.490	9.805	8.402
General Fund:	25.023	25.023	25.023	25.023	25.023	25.023	25.023	26.023	27.000	27.000
Operations & Technology:	-	-	1.709	2.709	3.709	4.000	4.000	4.000	4.000	4.000
Total Mill Levy:	47.569	45.814	48.961	47.780	48.967	48.359	48.393	47.944	51.070	48.024



Notes:

- Total 2023 assessed valuation for the 2023-24 fiscal year was certified at: \$9,537,501,983
- 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
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	7,792,428,585	-1.65%	51.070	68,906,035,030
2024	9,537,501,983	22.39%	48.024	70,973,216,081
2025*	9,585,189,493	0.50%	47.804	71,328,082,162
2026*	9,872,745,178	3.00%	46.490	73,467,924,626
2027*	9,922,108,904	0.50%	46.277	73,835,264,250

*Estimated values

Appendix E: Schedule of Annual Property Tax Burden on Homeowners

State law sets the property tax assessment rate. In the 2024 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 2023, the BVSD tax rate was certified at 48.024 mills or \$343.37 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 \$1,392.70 in school taxes for each \$100,000 of taxable business property.

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

Assessment Year	2019-20		2020-21		2021-22		2022-23		2023-24		Change from 2022-23 to 2023-24
	Taxes Paid		Taxes Paid		Taxes Paid		Taxes Paid		Taxes Paid		Increase/ (Decrease)
	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	
General Fund											
School Finance Act	25.023	\$ 180.17	25.023	\$ 178.91	26.023	\$ 186.06	27.000	\$ 193.05	27.000	\$ 193.05	\$ -
Budget Elections	10.107	72.77	10.253	73.31	9.490	67.85	9.805	70.11	8.402	60.07	\$ (10.03)
Abatements & Refunds	0.379	2.73	0.315	2.25	0.220	1.57	0.178	1.27	0.146	1.04	\$ (0.23)
Bond Redemption Fund	7.855	56.56	7.810	55.84	7.290	52.12	9.150	65.42	7.711	55.13	\$ (10.29)
Transportation Fund	0.995	7.16	0.992	7.09	0.921	6.59	0.937	6.70	0.765	5.47	\$ (1.23)
Operations & Technology Fund	4.000	28.80	4.000	28.60	4.000	28.60	4.000	28.60	4.000	28.60	\$ -
TOTAL	48.359	\$ 348.18	48.393	\$ 346.01	47.944	\$ 342.80	51.070	\$ 365.15	48.024	\$ 343.37	\$ (21.78)

Appendix F: Property Tax Levies and Collections (Unaudited)

Last 10 Fiscal Years (Unaudited)

Levy Year	Collection Year	Total Tax Levy	Current Tax Collections	Percent of Current Tax Collected	Delinquent Tax Collections	Total Collections Amount**	Percent of Levy
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	379,867,285	375,214,182	98.78%	449,599	375,663,781	98.89%
2022	2023	397,959,328	392,471,261	98.62%	362,134	392,833,395	98.71%
2023	2024**	397,959,328	392,471,261	98.62%	362,134	392,833,395	98.71%

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

**Estimated collections through July 31, 2024

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)
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%
2022	329,959	29,217	85,478	27,946.0	2.800%
2023	331,018	30,940	89,472	27,607.0	3.100%

Source: * Colorado State Demography Office. Most recent three years are projections.

** Colorado Department of Labor. Most recent three 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	30,876	(106)	-0.34%	29,761.9	29,761.9	-0.20%	(58.6)
2019-20	\$8,421	30,718	(158)	-0.51%	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			
2022-23	\$9,499	28,250	(526)	-1.83%	27,606.5			
2023-24**	\$10,481	28,203	(47)	-0.17%	27,183.7			

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, for 2020-21 was 30,410.2, in 2021-22 was 29,439.6FTE, 2022-23 was 28,765.2 and in 2023-24 projected to be 28,046.7.

**Beginning in 2022-23 Total Enrollment will include all Preschool students, including tuition paying families.



Appendix I: Principal Property Taxpayers

Current Year and Nine Years Ago
(Unaudited)

Taxpayer	2023			2014		
	Rank	Assessed Valuation	Percentage of Total Assessed Valuation	Rank	Assessed Valuation	Percentage of Total Assessed Valuation
Public Service Co of Colorado	1	109,970,171	1.41%	1	98,601,709	2.01%
Flatiron Property Holding LLC	2	51,796,850	0.66%	2	71,112,210	1.45%
Oracle America Inc	3	36,298,490	0.47%	7	30,226,060	0.62%
Ball Corporation	4	34,138,936	0.44%	8	28,455,123	0.58%
Corden Pharma Colorado Inc	5	33,426,653	0.43%			
Bear Mountain Holdings LLC et al	6	31,030,200	0.40%			
Lumen Centurylink Communications Co LLC (formerly Level 3)	7	32,956,000	0.42%	6	30,608,090	0.62%
Google Inc	8	29,875,512	0.38%			
BRE-BMR Flatiron I LLC	9	27,506,935	0.35%			
BCSP Pearl East Property LLC	10	25,702,262	0.33%			
IBM Corporation				3	42,814,028	0.87%
FSP Corp (380 & 390 Interlocken)				4	34,800,000	0.71%
Qwest Corporation				5	31,010,600	0.63%
Macerich Twenty Ninth Street LLC				9	26,603,445	0.54%
Flatiron Investments LP				10	19,726,032	0.40%
Subtotal		412,702,009	5.29%		413,957,297	8.43%
Remaining Assessed Valuation		7,379,726,576	94.71%		4,489,113,674	91.57%
Total Assessed Valuation		<u>\$7,792,428,585</u>	<u>100.00%</u>		<u>\$4,903,070,971</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	2023			2014		
	Rank	Number of Employees	Percentage of Total County Employment	Rank	Number of Employees	Percentage of Total County Employment
University of Colorado	1	6,200	2.51%	1	7,500	3.53%
Ball Corporation (including Ball Aerospace)	2	4,800	1.94%	7	2,160	1.02%
Boulder Valley School District	3	3,832	1.55%	2	4,133	1.94%
St. Vrain Valley School District	4	3,570	1.45%	3	3,806	1.79%
Boulder Community Health	5	2,360	0.96%			
Boulder County	6	2,040	0.83%	9	1,902	0.89%
Google	7	2,000	0.81%			
Medtronic Surgical Technologies (formerly Covidien)	8	2,000	0.81%	10	1,700	0.80%
Boulder Community Hospital	9	1,784	0.72%	6	2,350	1.11%
Oracle	10	1,620	0.66%	8	1,980	0.93%
International Business Machines				4	3,400	1.60%
Level 3 Communications				5	2,500	1.18%
Subtotal		30,206	12.24%		31,431	14.79%
Other Employers		216,726	87.76%		181,215	85.21%
Total		246,932	100.00%		212,646	100.00%

Source: BizWest 2023 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
(Unaudited)

	Outstanding General Obligation Debt	Percentage Applicable to the District (2)	Amount of Outstanding Debt Applicable to the District
Overlapping Debt			
Berthoud Fire Protection District	1,495,483	100.00%	1,495,483
Boulder Central Area General Improvement District	820,000	100.00%	820,000
City of Boulder	6,520,000	100.00%	6,520,000
City of Lafayette	3,315,000	100.00%	3,315,000
City of Louisville	23,665,000	100.00%	23,665,000
Colorado Tech Center Metropolitan District	5,490,000	100.00%	5,490,000
Interlocken Consolidated Metropolitan District	50,485,000	100.00%	50,485,000
Lafayette Corp Campus General Improvement District	1,300,000	100.00%	1,300,000
Lafayette Tech Center General Improvement District	1,430,000	100.00%	1,430,000
Mountain View Fire Protection District	4,105,000	7.97%	327,149
Nederland Community Library District	1,183,400	100.00%	1,183,400
North Metro Fire Rescue District	7,290,000	20.88%	1,522,152
Northern Colorado Water Conservancy District	2,583,671	100.00%	2,583,671
Pine Brook Water District	2,259,938	100.00%	2,259,938
Superior/McCaslin Interchange District	335,000	100.00%	335,000
Town of Erie	10,905,000	1.96%	213,738
Subtotal Overlapping Debt			102,945,531
School District Direct Debt (1)			1,003,306,734
Total Direct and Overlapping Debt			<u>\$ 1,106,252,265</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, 2023
- (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: Combined Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
12/01/23	32,370,000.00	22,072,951.01	54,442,951.01				
06/01/24	-	20,462,221.88	20,462,221.88	74,905,172.89	32,370,000.00	42,535,172.89	74,905,172.89
12/01/24	31,780,000.00	20,462,221.88	52,242,221.88				
06/01/25	-	19,695,971.88	19,695,971.88	71,938,193.76	31,780,000.00	40,158,193.76	71,938,193.76
12/01/25	33,675,000.00	19,695,971.88	53,370,971.88				
06/01/26	-	18,882,846.88	18,882,846.88	72,253,818.76	33,675,000.00	38,578,818.76	72,253,818.76
12/01/26	23,525,000.00	18,882,846.88	42,407,846.88				
06/01/27	-	18,324,246.88	18,324,246.88	60,732,093.76	23,525,000.00	37,207,093.76	60,732,093.76
12/01/27	24,645,000.00	18,324,246.88	42,969,246.88				
06/01/28	-	17,738,271.88	17,738,271.88	60,707,518.76	24,645,000.00	36,062,518.76	60,707,518.76
12/01/28	25,815,000.00	17,738,271.88	43,553,271.88				
06/01/29	-	17,163,321.88	17,163,321.88	60,716,593.76	25,815,000.00	34,901,593.76	60,716,593.76
12/01/29	26,960,000.00	17,163,321.88	44,123,321.88				
06/01/30	-	16,505,553.13	16,505,553.13	60,628,875.01	26,960,000.00	33,668,875.01	60,628,875.01
12/01/30	28,280,000.00	16,505,553.13	44,785,553.13				
06/01/31	-	15,825,471.88	15,825,471.88	60,611,025.01	28,280,000.00	32,331,025.01	60,611,025.01
12/01/31	29,640,000.00	15,825,471.88	45,465,471.88				
06/01/32	-	15,131,553.13	15,131,553.13	60,597,025.01	29,640,000.00	30,957,025.01	60,597,025.01
12/01/32	31,030,000.00	15,131,553.13	46,161,553.13				
06/01/33	-	14,404,984.38	14,404,984.38	60,566,537.51	31,030,000.00	29,536,537.51	60,566,537.51
12/01/33	32,485,000.00	14,404,984.38	46,889,984.38				
06/01/34	-	13,799,109.38	13,799,109.38	60,689,093.76	32,485,000.00	28,204,093.76	60,689,093.76
12/01/34	33,690,000.00	13,799,109.38	47,489,109.38				
06/01/35	-	13,143,059.38	13,143,059.38	60,632,168.76	33,690,000.00	26,942,168.76	60,632,168.76
12/01/35	35,010,000.00	13,143,059.38	48,153,059.38				
06/01/36	-	12,267,809.38	12,267,809.38	60,420,868.76	35,010,000.00	25,410,868.76	60,420,868.76
12/01/36	36,750,000.00	12,267,809.38	49,017,809.38				
06/01/37	-	11,349,059.38	11,349,059.38	60,366,868.76	36,750,000.00	23,616,868.76	60,366,868.76
12/01/37	38,590,000.00	11,349,059.38	49,939,059.38				
06/01/38	-	10,384,309.38	10,384,309.38	60,323,368.76	38,590,000.00	21,733,368.76	60,323,368.76
12/01/38	40,515,000.00	10,384,309.38	50,899,309.38				
06/01/39	-	9,371,434.38	9,371,434.38	60,270,743.76	40,515,000.00	19,755,743.76	60,270,743.76
12/01/39	42,545,000.00	9,371,434.38	51,916,434.38				
06/01/40	-	8,307,809.38	8,307,809.38	60,224,243.76	42,545,000.00	17,679,243.76	60,224,243.76
12/01/40	44,675,000.00	8,307,809.38	52,982,809.38				
06/01/41	-	7,190,934.38	7,190,934.38	60,173,743.76	44,675,000.00	15,498,743.76	60,173,743.76
12/01/41	46,910,000.00	7,190,934.38	54,100,934.38				
06/01/42	-	6,018,184.38	6,018,184.38	60,119,118.76	46,910,000.00	13,209,118.76	60,119,118.76
12/01/42	49,255,000.00	6,018,184.38	55,273,184.38				
06/01/43	-	4,885,396.88	4,885,396.88	60,158,581.26	49,255,000.00	10,903,581.26	60,158,581.26
12/01/43	51,525,000.00	4,885,396.88	56,410,396.88				
06/01/44	-	3,788,503.13	3,788,503.13	60,198,900.01	51,525,000.00	8,673,900.01	60,198,900.01
12/01/44	53,710,000.00	3,788,503.13	57,498,503.13				
06/01/45	-	2,646,025.00	2,646,025.00	60,144,528.13	53,710,000.00	6,434,528.13	60,144,528.13
12/01/45	23,045,000.00	2,646,025.00	25,691,025.00				
06/01/46	-	2,127,503.13	2,127,503.13	27,818,528.13	23,045,000.00	4,773,528.13	27,818,528.13
12/01/46	24,080,000.00	2,127,503.13	26,207,503.13				
06/01/47	-	1,585,431.25	1,585,431.25	27,792,934.38	24,080,000.00	3,712,934.38	27,792,934.38
12/01/47	25,170,000.00	1,585,431.25	26,755,431.25				
06/01/48	-	1,013,968.75	1,013,968.75	27,769,400.00	25,170,000.00	2,599,400.00	27,769,400.00
12/01/48	13,950,000.00	1,013,968.75	14,963,968.75				
06/01/49	-	725,368.75	725,368.75	15,689,337.50	13,950,000.00	1,739,337.50	15,689,337.50
12/01/49	8,005,000.00	725,368.75	8,730,368.75				
06/01/50	-	555,262.50	555,262.50	9,285,631.25	8,005,000.00	1,280,631.25	9,285,631.25
12/01/50	8,350,000.00	555,262.50	8,905,262.50				
06/01/51	-	377,825.00	377,825.00	9,283,087.50	8,350,000.00	933,087.50	9,283,087.50
12/01/51	8,705,000.00	377,825.00	9,082,825.00				
06/01/52	-	192,843.75	192,843.75	9,275,668.75	8,705,000.00	570,668.75	9,275,668.75
12/01/52	9,075,000.00	192,843.75	9,267,843.75				
06/01/53	-	-	-	9,267,843.75	9,075,000.00	192,843.75	9,267,843.75
\$ 936,600,000.00 \$ 624,040,613.73 \$ 1,560,640,613.73 \$ 1,560,640,613.73 \$ 936,600,000.00 \$ 624,040,613.73 \$ 1,560,640,613.73							



Appendix M: School District Comparisons

Revenue (Budget)

2022-23		Funded Pupil Count	On-Line Pupil Count	Total Program Funding	Total Negative Factor	Adjusted Total Program Funding	Assessed Valuation	Mill Levy	Property Tax	Specific Ownership Tax	State Share	Override Revenue
School District												
Littleton 6	Total	13,931.5	0.0	\$132,532,169	(\$4,879,774)	\$127,652,394	\$2,047,416,646	0.027	\$55,280,249	\$4,238,219	\$68,133,926	\$28,813,013
	Per Pupil			\$9,513	(\$350)	\$9,163	\$146,963		\$3,968	\$304	\$4,891	\$2,068
St. Vrain Valley RE-1J	Total	31,230.7	0.0	\$305,161,973	(\$11,235,925)	\$293,926,048	\$4,957,810,888	0.026995	\$133,836,105	\$5,715,807	\$154,374,136	\$67,376,650
	Per Pupil			\$9,771	(\$360)	\$9,411	\$158,748		\$4,285	\$183	\$4,943	\$2,157
Poudre R 1	Total	31,990.7	545.5	\$307,406,431	(\$11,318,565)	\$266,562,302	\$3,910,628,903	0.027	\$105,586,980	\$8,232,482	\$152,742,840	\$62,374,531
	Per Pupil			\$8,719	(\$321)	\$8,332	\$110,924		\$2,995	\$234	\$4,333	\$1,950
Boulder Valley RE-2J	Total	28,570.1	192.0	\$283,692,098	(\$10,445,414)	\$273,246,684	\$7,792,428,585	0.027	\$210,395,572	\$11,542,487	\$51,308,626	\$76,404,762
	Per Pupil			\$9,930	(\$366)	\$9,564	\$272,748		\$7,364	\$404	\$1,796	\$2,674
Cabrado Springs 11	Total	27,432.3	557.5	\$274,211,896	(\$10,096,357)	\$264,115,539	\$3,486,372,030	0.021	\$72,220,197	\$8,206,312	\$146,032,956	\$75,173,154
	Per Pupil			\$8,728	(\$321)	\$8,255	\$110,971		\$2,299	\$261	\$4,648	\$2,740
Adams-Arapahoe 28J	Total	38,553.1	0.0	\$415,912,632	(\$15,313,714)	\$399,598,918	\$3,921,434,484	0.027	\$105,878,731	\$6,110,023	\$278,608,047	\$106,521,846
	Per Pupil			\$10,788	(\$397)	\$10,131	\$101,715		\$2,746	\$158	\$7,227	\$2,763
Northglenn-Thomton 12	Total	40,854.8	0.0	\$402,813,585	(\$14,831,413)	\$387,982,172	\$3,404,962,827	0.027	\$91,933,996	\$4,907,333	\$247,302,364	\$65,228,873
	Per Pupil			\$8,858	(\$326)	\$8,424	\$74,875		\$2,022	\$108	\$5,438	\$1,597
Cherry Creek 5	Total	53,028.5	0.0	\$527,270,910	(\$19,413,875)	\$507,857,035	\$7,470,973,794	0.019	\$140,125,584	\$11,191,316	\$356,540,135	\$132,406,168
	Per Pupil			\$9,943	(\$366)	\$9,577	\$140,886		\$2,642	\$211	\$6,724	\$2,497
Douglas County RE-1	Total	63,455.8	1,749.0	\$622,468,732	(\$22,919,015)	\$599,549,717	\$8,144,600,544	0.027	\$219,904,215	\$18,964,550	\$341,554,364	\$73,708,635
	Per Pupil			\$9,809	(\$361)	\$9,147	\$128,351		\$3,465	\$299	\$5,383	\$1,162
Denver County 1	Total	88,324.7	772.0	\$919,938,583	(\$33,871,720)	\$886,066,863	\$21,765,724,345	0.027	\$587,674,557	\$34,307,972	\$264,084,334	\$243,950,238
	Per Pupil			\$10,415	(\$383)	\$10,032	\$246,429		\$6,654	\$388	\$2,990	\$2,762
Jefferson R-1	Total	78,307.2	884.5	\$768,467,577	(\$28,294,626)	\$740,172,951	\$11,513,730,497	0.027	\$310,870,723	\$23,347,042	\$398,354,774	\$149,759,093
	Per Pupil			\$9,813	(\$361)	\$9,355	\$147,033		\$3,970	\$298	\$5,087	\$1,912
Peer Group	Total	495,679.4	4,700.5	\$4,959,876,587	(\$182,620,397)	\$4,777,256,190	\$78,416,083,543	0.026	\$2,033,706,910	\$136,763,545	\$2,459,036,499	\$1,081,716,963
	Per Pupil			\$10,006	(\$38,851)	\$9,340	\$158,199		\$4,103	\$276	\$4,961	\$230,128
State of Colorado		853,206.6	25,440.0 (Included in FPC)	\$8,759,895,700	(\$321,243,484.0) (\$368)	\$8,438,652,216 \$9,661	\$145,492,050,435 \$166,563		\$3,220,075,882 \$3,686	\$229,050,121 \$262	\$4,989,526,241 \$5,712	\$1,490,337,990

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, 2022-23 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)

2022-23 School District	Funded Pupil Count	Teachers	Administration	Buildings & Facilities Maintenance	Operational Support Expenditures	Textbooks Materials	Total Expenditures	Total Expenditure Per Pupil
Littleton 6	13,947.5	\$ 111,240,541 49.3%	\$ 14,688,516 6.5%	\$ 27,000,110 12.0%	\$ 62,596,602 27.8%	\$ 9,994,872 4.4%	\$ 225,520,642 100.0%	\$ 16,169
St. Vrain Valley RE-1J	31,269.2	\$ 224,937,009 47.9%	\$ 34,561,316 7.4%	\$ 50,781,216 10.8%	\$ 134,575,331 28.7%	\$ 24,474,349 5.2%	\$ 469,329,220 100.0%	\$ 15,009
Poudre R 1	29,393.8	\$ 216,282,458 48.8%	\$ 32,056,251 7.2%	\$ 47,540,782 10.7%	\$ 115,350,597 26.0%	\$ 31,844,246 7.2%	\$ 443,074,333 100.0%	\$ 15,074
Boulder Valley RE-2J	28,766	\$ 254,452,943 50.7%	\$ 36,711,574 7.3%	\$ 45,069,535 9.0%	\$ 137,656,359 27.4%	\$ 27,913,440 5.6%	\$ 501,803,851 100.0%	17,445
Colorado Springs 11	24,008.2	\$ 170,255,980 45.6%	\$ 25,521,782 6.8%	\$ 37,332,358 10.0%	\$ 116,336,813 31.2%	\$ 23,643,893 6.3%	\$ 373,090,826 100.0%	15,540
Adams-Arapahoe 28J	37,725.1	\$ 293,461,096 38.8%	\$ 57,789,832 7.6%	\$ 77,558,121 10.3%	\$ 290,742,452 38.4%	\$ 36,862,922 4.9%	\$ 756,414,422 100.0%	20,051
Northglenn-Thornton 12	36,272.8	\$ 269,369,401 49.8%	\$ 38,498,323 7.1%	\$ 48,323,728 8.9%	\$ 159,255,365 29.4%	\$ 25,387,849 4.7%	\$ 540,834,667 100.0%	14,910
Cherry Creek 5	53,042.0	\$ 478,288,784 56.5%	\$ 51,475,577 6.1%	\$ 98,783,462 11.7%	\$ 183,290,808 21.7%	\$ 34,286,693 4.1%	\$ 846,125,324 100.0%	15,952
Douglas County RE-1	63,157.9	\$ 427,362,834 50.4%	\$ 59,968,655 7.1%	\$ 82,223,838 9.7%	\$ 221,370,079 26.1%	\$ 56,919,085 6.7%	\$ 847,844,492 100.0%	13,424
Denver County 1	89,182.0	\$ 599,970,103 35.4%	\$ 135,898,007 8.0%	\$ 167,889,129 9.9%	\$ 640,208,807 37.8%	\$ 150,084,263 8.9%	\$ 1,694,050,309 100.0%	18,995
Jefferson R-1	78,417.8	\$ 541,251,564 48.9%	\$ 93,117,180 8.4%	\$ 104,173,277 9.4%	\$ 299,205,996 27.0%	\$ 69,348,450 6.3%	\$ 1,107,096,467 100.0%	14,118
Peer Group Total	485,181.9	\$ 3,586,872,711 46.0%	\$ 580,287,012 7.4%	\$ 786,675,558 10.1%	\$ 2,360,589,209 30.2%	\$ 490,760,063 6.3%	\$ 7,805,184,552 100.0%	\$ 16,087

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.

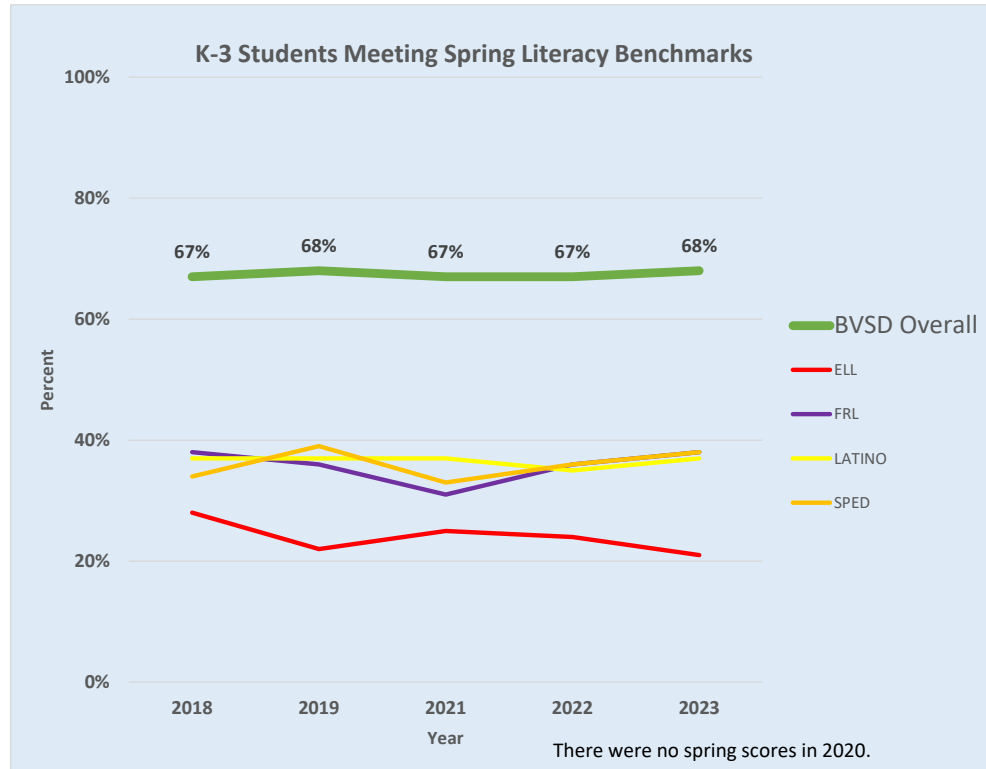
The Colorado Department of Education defines what information is included in each category, and chooses what items are included or excluded from the total operating expense.

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 Students Meeting Spring Literacy Benchmarks

(Due to COVID, there were no spring 2020 scores to report.)



PSAT and SAT

Assessment	Possible Score Range	BVSD Mean Total Score					BVSD Median of National Percentiles**				
		2017	2018	2019	2021	2022	2017	2018	2019	2021	2022
PSAT9	240-1440	*	1003	1007	995	998	*	76%	80%	74%	74%
PSAT10	320-1520	1066	1053	1054	1040	1040	76%	76%	75%	73%	73%
SAT	400-1600	1141	1139	1132	1136	1100	74%	76%	73%	71%	69%

* 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.

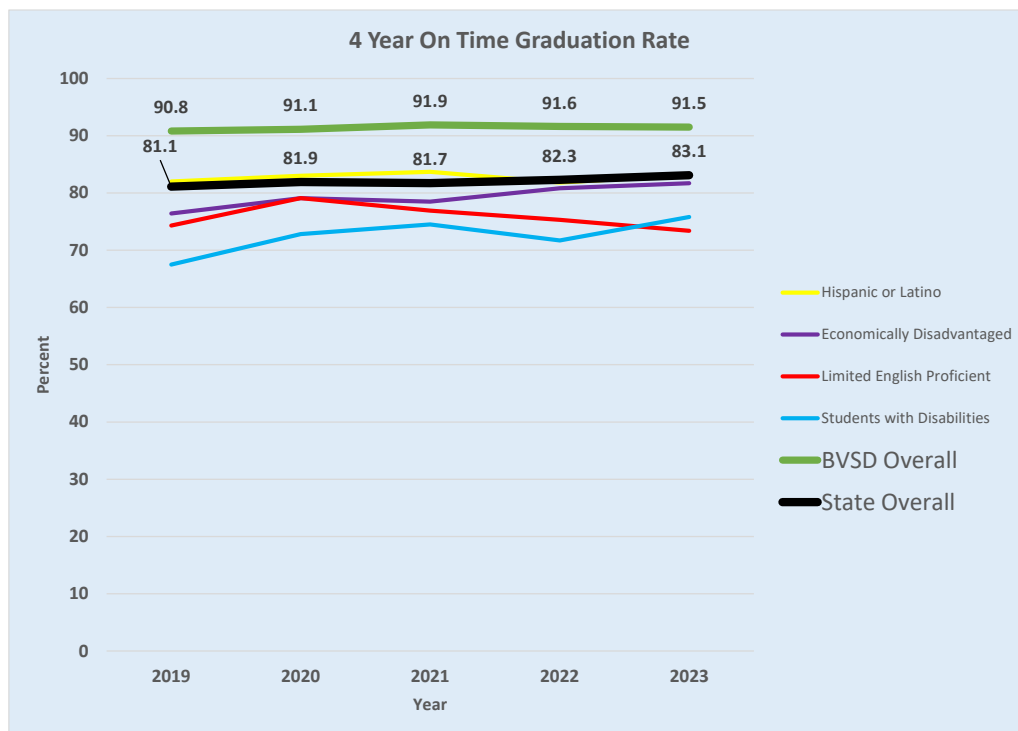
* * Use added caution in making comparison with 2021 results, due to relatively low participation that year.

Appendix N: State Performance Measures (continued)

Graduation Rates

- BVSD's 4-year on-time graduation rate for the class of 2023 is at 91.5%, down slightly from 91.6% last year.
- BVSD specific ethnicity breakout: our grad rates increased for students identified as American Indian/Alaska Native, Asian, and Black or African American. Rates for students identified as Hispanic or Latino decreased from last year. The graduation rates for students identified as White and Two or More Races stayed the same. Our Black and American Indian groups are quite small so use caution in comparing percentages from one year to the next.
- The increase in graduates that are Students with Disabilities is 4.1%, graduates identified as Economically Disadvantaged is .9%, graduates identified as Title 1 is 5.4%, graduates identified as Homeless is 9.6%, and graduates that are identified as Gifted and Talented is .6%.
- In other categories: Students identified with Limited English Proficiency had a decrease in their graduation rate of 1.9%.

**BVSD's 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.*

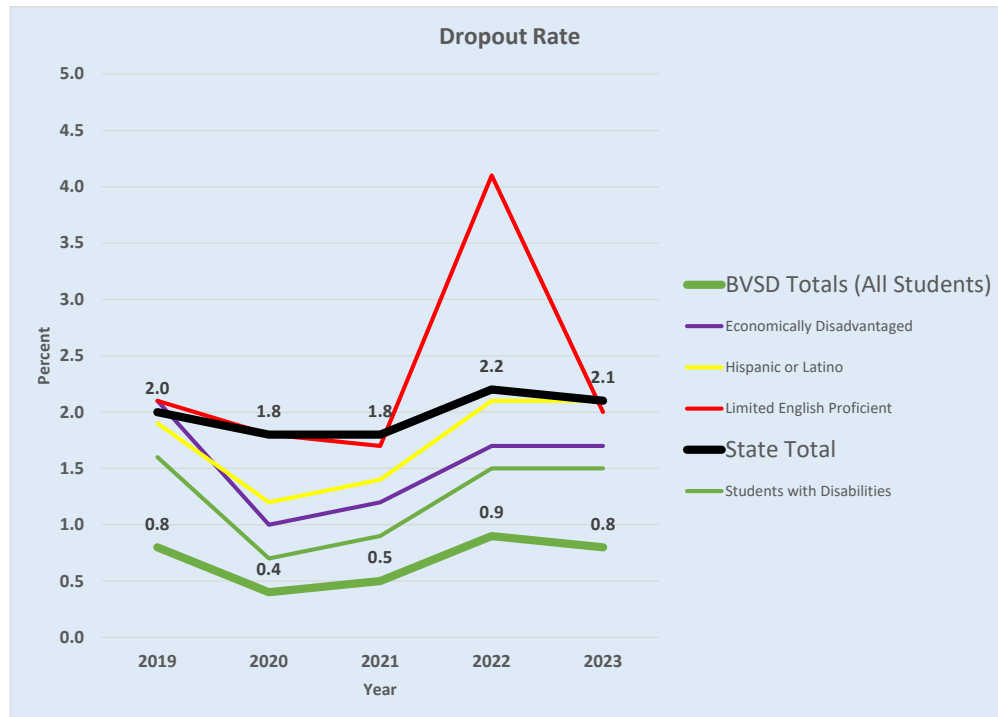


Appendix N: State Performance Measures (continued)

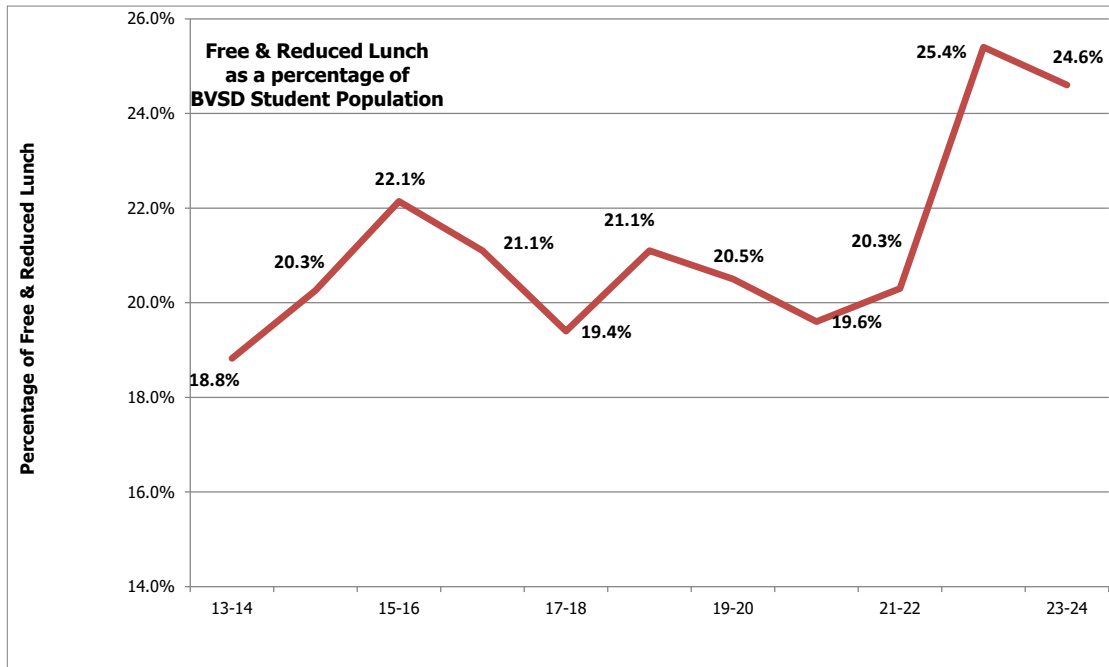
Dropout Rates

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

- BVSD's Dropout rate decreased last year from 0.9% to 0.8%, the number of dropouts decreased from 136 to 117.
- BVSD specific ethnicity breakout: The dropout rate decreased for students of two or more races.
- In other categories: Students with Limited English Proficiency, students identified as Gifted and Talented, and students identified as Title I rates decreased.
- Students identified as Homeless and Foster had increases in their dropout rates.
- BVSD believes 0.8% is our new post-pandemic normal dropout rate and that record-keeping considerations that influenced the 2021-22 rate have been resolved.



Free or Reduced Lunch Population Rates (Over 10 years)



Appendix O: State of Colorado - Critical Dates

Public School Finance Unit, Fiscal Year 2023-24

Date	Category	Reference	Description
May 31	BUDGET	CRS 22-44-108	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).
June 10	BUDGET	CRS 22-45-109	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. Section 22-44-109.
June 15	REVENUE	CRS 22-54-115	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.
June 25	CASH FLOW	CRS 22-54-110	Repay outstanding cash flow loans, if any, to State Treasurer; or later if alternative date provided by the State Treasurer. Section 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	CRS 22-104-105 CRS 22-44-107, CRS 22-44-110	Formally adopt, by appropriate resolution, the budget, the appropriation resolution and the use of a portion of beginning fund balance resolution, if necessary.
June 30	NUTRITION	7 CFR 210.14(e)	Submit paid lunch equity (PLE) tool to CDE School Nutrition Unit for approval. Only submit a paid lunch equity (PLE) tool to CDE School Nutrition Unit for approval if NOT participating in Healthy School Meals for All (HSMA).
June 30	GRANTS		Deadline for submission of FY2023-24 ESSA Consolidated Federal Application and Budget to CDE.
June 30	GRANTS		Deadline for submission of IDEA Federal Application Budget to CDE.
July 1	COMPLIANCE	CRS 22-44-304	Ensure continuing compliance with financial transparency.
August 1	NUTRITION		Update Federal meal reimbursement rates .
Aug 16	SUBMISSION		December financial data pipeline open to begin populating data. Due December 31 (soft open August 1).

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

Aug 25	MILL LEVY CERTIFICATION	CRS 39-5-128	County assessor certifies to school district the total assessed valuation and the actual value of the taxable property in the district. Section 39-5-128. <i>See also</i> December 10, December 15
Sept 15	SUBMISSION	CRS 22-51-105	Submit to CDE the pupil transportation reimbursement claim (Form CDE-40) for the FY21-22 entitlement period.
Sept 30	CHARTER SCHOOL	CRS 22-30.5-112	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. Section 22-30.5-112 (within 90 days of fiscal year end).
Sept 30	CHARTER SCHOOL	CRS 22-30.5-112	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. Section 22-30.5-112
Sept 30	CSI	CRS 22-30.5-513	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. Section 22-30.5-513
Sept 30	CSI	CRS 22-30.5-513	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. Section 22-30.5-513
Sept 30	GRANTS		Deadline for submission of IDEA end of year expenditures to CDE.
Sept 30	GRANTS		Deadline for submission of FY2022-23 ESSA Consolidated Grants Final Expenditure Report to CDE.
Sept 15	NUTRITION	7 CFR 210.9	Annual Renewal Application in CN Portal
Oct 2	PUPIL COUNT		Conduct pupil membership count. Section 22-54-103. <i>See also</i> November dates for certification of pupil count. <i>See also</i> November 1 for alternative preschool count date.
Oct 2	OFFICIAL MILEAGE COUNT		Official mileage count date for the CDE-40; FY21-22 entitlement period.
Oct 31	CHARTER SCHOOL	CRS 2-3-115, CRS 22-54-154	Due date for submission of the Charter School Capital Constructions fund expenditure report (Form CSCC-01); due date for submission of the annual Charter School Capital Construction Funding Eligibility questionnaire to CDE. Section 22-54-124

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

Nov 10	PUPIL COUNT	CRS 22-54-112	<p>Final day to submit October pupil membership count via Data Pipeline. Section 22-54-112. Submission shall be completed even if the alternative later count date of November 1 is used for preschool pupils.</p> <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.
Nov 21	ELECTIONS	1 C.C.R. 13.01	Submit Report of November 2023 Elections to CDE.
Nov 22	PUPIL (DUPLICATE) COUNT		Final day to submit updated October pupil membership count, based on duplicate count decisions, via Data Pipeline
Nov 30	FINANCIAL AUDIT	CRS 29-1-606	Independent Auditor provides financial audit to the board of education within five months following the close of the fiscal year. Section 29-1-606.
Nov 30	FINANCIAL AUDIT	CRS 22-54-104.3	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). Section 22-54-104.3. Note: certification is not required if school district previously held a successful "de-Brucing" election.
Nov 30	NUTRITION	7 CFR 210.19(a)(1), 1 C.C.R. 301-11-3.03 (8)	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).
Dec 8	MILL LEVY CERTIFICATION (final)	CRS 39-1-111, CRS 39-5-128	County assessor certifies to school district the total assessed valuation and the actual value of the taxable property in the district. Sections 39-1-111; 39-5-128.
Dec 15	MILL LEVY CERTIFICATION	CRS 22-40-102 CRS 39-5-128	Certify to board(s) of county commissioners, copied to CDE, the mill levies for the various property tax-supported funds of the district. Sections 22-40-102; 39-5-128. The county(ies) may request copies be sent to the Assessor, the Treasurer and other entities within the county(ies).
Dec 31	SUBMISSION		Approve Data Pipeline financial data, complete Bolded Balance Sheet Report, Auditor's Integrity Check Report and download final Data Pipeline Reports.

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

Dec 31	SUBMISSION	CRS 29-1-606 CRS 22-11-206	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. Section 29-1-606; 22-11-206.
Jan 31	BUDGET	CRS 22-44-110	The board may review and change the adopted budget, with respect to both revenues and expenditures, at any time prior to January 31. Section 22-44-110. <i>Note:</i> 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 FY2022-23 financial data file to the district's financial transparency webpage. CDE uses the district's financial data to populate Financial Transparency for Colorado Schools .
1 st of Month	GRANTS		Submit Requests for Funds forms with the Office of Grants Fiscal for ESSA, IDEA and Formula ESSER federal reimbursement grants.
1 st of Month	NUTRITION	7 CFR Part 210.8(b)(1)	BEST PRACTICE. Submit Child Nutrition reimbursement claims via the online claim system. 7 CFR Part 210.8(b)(1). <i>Note</i> the guidance from the School Nutrition Unit, School Nutrition Claims .
1 st of Month	NUTRITION	7 CFR 210.18(g)(1)(i)	Direct Certification Matching
15 th of Month	PUPIL COUNT	CRS 22-54-129	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. Section 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.
25 th of Month	REVENUE DISTRIBUTIONS	CRS 22-54-115	State transmits state share payments to school districts. Section 22-54-115.
Monthly	REVENUE DISTRIBUTIONS	CRS 22-54-124	CDE transmits Per Pupil Capital Construction moneys to charter schools and Institute charter schools.
Monthly	CASH FLOW	CRS 22-54-117	Notify CDE of any potential Contingency Reserve assistance needs.
Quarterly	COMPLIANCE	CRS 22-45-102, CRS 22-32-109	Board of education reviews financial condition of the school district; the review must include the expected year-end fund balances. Sections 22-45-102; 22-32-109.
Continuing	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.

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

Continuing	BONDS	CRS 22-42-125, CRS 22- 43-108	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. Sections 22-42-125; 22-43-108.
Continuing	BONDS		Submit via EMMA Dataport notice of a material event as specified under SEC Rules and Continuing Disclosure Certificate in a timely manner not in excess of ten business days after the occurrence of the event.
Continuing		CRS 22-54-129	On or before the 15 th 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 15 th day of each month following a month where a jail or facility reported the number juveniles who received educational services at the jail or facility, CDE shall pay the school district that provided the educational services the appropriate amount based on the daily rate established for approved facility schools. Section 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%2fSubmissionPortal.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 SourcesCooperative 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 Comprehensive 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.

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.

Glossary of Terms (continued)

Bond Redemption Fund (Fund 31): Used to account for the accumulation of resources and payment of principal and interest on general obligation (school bond) debt.

Boulder Valley School District (BVSD): Includes a large part of Boulder County, a significant portion of western Broomfield County and a small piece of Gilpin County. This area incorporates the cities of Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, Ward and unincorporated South Boulder County.

Budget Transfer: Process of changing how budget dollars are currently allocated to be spent within the adopted budget.

Budget: A plan of future events including anticipated revenues and expenditures, along with the financial position at some future point in time.

Building Fund (Fund 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,

Glossary of Terms (continued)

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 13): The Community Schools Fund is a component of the Combined General Fund. This fund is used to account for the district's educational and enrichment opportunities provided through extended use of BVSD facilities.

Compensation: District provided salary and benefits (see definition for benefits). Compensation for most employees is determined through the negotiations or Meet and Confer process.

Contingency Reserve: Monies budgeted in the General Operating Fund for emergencies and other unforeseen events. The contingency reserve is 3 percent of the General Operating Fund expenditures.

Contract for Services: District form used to pay individuals not otherwise employed by the district.

Conversion: Process of changing dollars to FTE or FTE to dollars.

Cultural Proficiency: The policies and procedures of an organization or the values and behaviors of an individual that enable that agency or person to interact effectively in a culturally diverse environment. Cultural proficiency is reflected in the way an organization treats its employees, clients, and community.

Debt Services: The payment of both principal and interest for the Certificate of Participation (COP) for the district's energy conservation program and telephone system.

Deficit: (1) The excess of the liabilities of a fund over its assets; (2) the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

Dental Insurance Fund (Fund 67): An Internal Service Fund to account for claims and administrative fees of the district's Self-Funded Dental Insurance employee benefit program.

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 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.

Glossary of Terms (continued)

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.

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 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.

Glossary of Terms (continued)

General Administrative Support: Activities concerned with establishing and administering policy for operating the school district. Includes superintendent, deputy superintendent, assistant superintendents, legal counsel and the grants specialist.

General Operating Fund (Fund 10): Provides for the basic day-to-day operational costs of the district. The mill levy for the fund is determined by the provisions of the State Public School Finance Act of 1994, as amended, and the Taxpayer's Bill of Rights (TABOR).

Generally Accepted Accounting Principles (GAAP): A collection of rules, procedures and conventions developed by the accounting profession which set the minimum requirements for a fair presentation of financial data in external financial reports.

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

Government Finance Officers Association (GFOA): Professional association of state, provincial and local finance officers in the United States and Canada.

Governmental Accounting Standards Board (GASB): The Governmental Accounting Standards Board (GASB) is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

Governmental Designated-Purpose Grants Fund (Fund 22): A special revenue fund used to account for governmental grants for designated purposes.

Grant: A financial award from a federal, state or local government agency, or any private foundation, corporation or organization, which is given for specific purposes or to which specific performance requirements exist, and is generally solicited through a process of written application.

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

Highly Qualified Teacher: Section 1119 of the federal No Child Left Behind Act of 2001 (NCLB), requires that all teachers teaching in core-academic content areas meet the requirements for being designated as "Highly Qualified," no later than the end of the 2005-06 school year.

Typically, "highly qualified" teachers are licensed & endorsed in the content area in which they are teaching, have completed 24-semester hours in the content area, or have passed the certification test in the content area being taught.

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

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

Individual Career and Academic Plan (ICAP): A multi-year process that intentionally guides students and families in the exploration of career, academic and postsecondary opportunities. With the support of adults, students develop the awareness, knowledge, attitudes, and skills to create their own meaningful and powerful pathways to be career and college ready.

Individual Education Program (IEP): A legal document written for students who qualify under the IDEA (Individuals with Disabilities Education Act) that defines the goals and objectives, accommodations and modifications based on the student's needs that allow the student to progress in learning in the general education curriculum.

Infinite Campus (IC): A software package that the district uses to manage student information.

Instructional Staff Support: Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. Examples include the support activities of librarians and media technicians.

Leadership in Energy and Environmental Design (LEED): A standard and rating system developed by the US Green Building Council (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.

Glossary of Terms (continued)

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.

Operations & Technology Fund (Fund 06): 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.

Glossary of Terms (continued)

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 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

Glossary of Terms (continued)

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, 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

Glossary of Terms (continued)

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 (Fund 23): 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 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.

Universal Preschool: In the 2022 Legislative Session, HB22-1295 established the Colorado Universal Preschool Program to offer voluntary, high-quality universal preschool to every Colorado child in the year before kindergarten. The Colorado Department of Early Childhood (CDEC) is charged with operating the program to enable families to choose from a mixed-delivery system of high-quality preschool settings, including licensed community-based programs, school-based programs, and licensed home providers. High-quality preschool has demonstrated positive outcomes for children and families in the short and long-term.

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.

Glossary of Terms (continued)

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	COSPRA	Colorado School Public Relations Association
ADA	Americans with Disabilities Act	COTA	Certified Occupational Therapist Asst.
ADE	Automatic Data Exchange	CPP	Colorado Preschool Program
ADHD	Attention Deficit Hyperactivity Disorder	CRS	Colorado Revised Statutes
ALPS	Advanced Learning Plans	CSAP	Colorado Student Assessment Program
AP	Advanced Placement	CTE	Career & Technical Education
AR	Area Representative	DAC	District Accountability Committee
ARRA	American Recovery and Reinvestment Act	DIMC	District Instructional Media Center
ASBO	Association of School Business Officials International	DLT	District Leadership Team
ASD	Autism Spectrum Disorder	DPC	District Parent Council
AVID	Advancement via Individual Determination	ECEA	Exceptional Children's Educational Act
AYP	Adequate Yearly Progress	EET	Education Excise Tax
BCSIS	Boulder Community School of Integrated Studies	ELA	English Language Acquisition
BOE	Board of Education	ELD	English Language Development
BVCU	Boulder Valley Credit Union	ELP	English Language Proficiency
BVEA	Boulder Valley Education Association	ELPA	English Language Proficiency Act
BVEOP	Boulder Valley Educational Office Professionals	ELR	Essential Learning Results
BVPA	Boulder Valley Paraeducators Association	ERP	Enterprise Resource Planning
BVSD	Boulder Valley School District	FBLA	Future Business Leaders of America
BVSEA	Boulder Valley Service Employees Association	FCA	Facility Condition Assessment
BVSSC	Boulder Valley Safe Schools Coalition	FAQ	Frequently Asked Questions
CABE	Colorado Association for Bilingual Education	FAST	Families & Schools Together
CASB	Colorado Association of School Boards	FEP	Fully English Proficient
CASE	Colorado Association of School Executives	FOSS	Full Option Science System
CBLA	Colorado Basic Literacy Act	FRL	Free and Reduced Lunch
CBOC	Citizen's Bond Oversight Committee	FRS	Family Resource School
CCC	Curriculum Coordinating Council	FTE	Full Time Equivalent
CDE	Colorado Department of Education	GAAP	Generally Accepted Accounting Principals
CELA	Colorado English Language Assessment	GASB	Governmental Accounting Standards Board
CHSAA	Colorado High School Activities Association	GFOA	Government Finance Officers Association
CIPC	Capital Improvement Planning Committee	GT	Gifted and Talented
CLDE	Culturally & Linguistically Diverse Education	GT DAC	GT District Advisory Committee
CLIP	Collaborative Literacy Intervention Project	HRD	Human Resource Department
COLA	Cost of Living Adjustment	IB	International Baccalaureate
COP	Certificate of Participation	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
SBITA	Subscription-Based Information Technology Arrangements
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
UPK	Universal Preschool
YRBS	Youth at Risk Behavior Survey

