



BOULDER VALLEY SCHOOL DISTRICT



2024-25 REVISED BUDGET

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



2024-25 REVISED BUDGET

Prepared by: Business Services Division

Bill Sutter, SFO
Chief Financial Officer



BOULDER VALLEY SCHOOL DISTRICT

2024-25 Revised Budget

Superintendent's Welcome



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

We believe that it is crucially important that our community understand and support our work. That includes being transparent in the way we manage the precious resources you have trusted us with.

BVSD has a long reputation as a careful financial steward. We also have been recognized year-after-year for our commitment to excellence in financial reporting. We never take these resources for granted, which is why we take our responsibility in this area, along with our mission of educating students, so seriously.

In alignment with our [All Together for All Students Strategic Plan](#) and with the additional funding provided by the federal government to support students following the global pandemic, we have successfully implemented a differentiated funding model, which has resulted in significant improvements in some of our lowest performing schools. Thanks to our team's responsible fiscal approach, not only did BVSD not experience a funding cliff, like other school districts across the country, but we have set enough money aside to continue our differentiated approach.

While we have seen some positive results, we will not be satisfied until we reach our ambitious goal of closing all achievement and opportunity gaps. That is why we recently engaged in a thorough review of our strategic plan.

It indicated that we are going in the right direction, overall – we need to strengthen our efforts in a number of key areas, in order to reach the outcomes our students deserve. As a result, we are now working on defining the next stage of our strategic plan.

It will remain centered on our commitment to **Inspire** a love of learning in every student, **Equip** them with the knowledge and skills that will help to make them successful and give them the opportunities and connections so that they can **Soar** after high school in the college or career pathway of their choice.

Thank you for supporting the amazing students, staff and community in the Boulder Valley School District.

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 2023–2024.

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




Ryan S. Stechschulte
President


James M. Rowan, CAE, SFO
CEO/Executive Director

Acknowledgements and Awards (continued)



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Boulder Valley School District RE-2
Colorado**

For the Fiscal Year Beginning

July 01, 2023

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	Chief Academic Officer
Ginger Ramsey	Broomfield High School Principal
David Stewart	Boulder Valley Education Association President

Letter of Transmittal

Date: January 28, 2025
To: Dr. Rob Anderson, Superintendent
From: Bill Sutter, Chief Financial Officer 
Subject: 2024-25 Revised Budget

The ensuing document contains information and details regarding the 2024-25 Revised Budget for fiscal year July 01, 2024 – June 30, 2025. The Board of Education approved this 2024-25 fiscal year budget on June 21, 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 2023 Denver-Aurora-Lakewood inflation factor of 5.2 percent, the second largest rate of inflation seen since the early 1980s. The legislature has also funded the elimination of the Budget Stabilization Factor (Negative Factor) of \$141.2M from the 2023-24 fiscal year appropriation. This will be the first time in 15 years there has not been this reduction in funding for K-12 education. 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, BVSD continues 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 K-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's 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 2024-25 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 179 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



We are six years into the [Boulder Valley School District's All Together for All Students Strategic Plan](#) and there are many areas of celebration.

We remain extremely proud of the tremendous growth seen in the schools where BVSD has intentionally invested in leadership development, staffing support, building capacity in teachers and practices, and differentiated funding. [BVSD's four high support schools – Columbine, Kohl, Pioneer and Sanchez – improved their standing in the state's accountability system](#), by utilizing data to better support individual student needs.

This milestone, however, is the perfect time for us to review our work and to look for ways for us to improve. That is why we brought in an independent expert to thoroughly look at our efforts, critically evaluate them and provide us with suggestions on our path moving forward.

Overall the review recommended that BVSD largely stay the course, with the following improvements:

- Combine some initiatives
- Implement Multi-Tiered Systems of Support consistently at every school and dedicate resources to MTSS data and instruction
- Ensure equity remains a focus and connect it to teaching and learning, MTSS and progress monitoring
- Include other subpopulations in data analysis to assure all groups are considered in strategic focus
- Set non-negotiable expectations consistent across all schools
- Continue needs-based allocations
- Redevelop approaches to address disproportionality and metrics
- Focus on prioritized standards and connect with new curriculum adoptions to increase implementation fidelity
- Expand and enhance community partnerships and career discovery

Built on this feedback, our team has identified [four new Strategic Objectives](#) for our educators:

Strategic Plan (continued)

Strategic Objectives



- **No Limits:** Start with a belief that every student can and should reach standards
- **Next Best Step:** Know students' strengths and needs and continually identify instructional strategies
- **Define the Destination:** Help students explore career pathways and provide opportunities for them to reach their dreams
- **Valued & Included:** Foster an environment where all students thrive

By creating a focus on these areas, we believe that BVSD will be able to meet our ambitious goals of narrowing achievement and opportunity gaps and reducing disproportionality.

Objective	Strategy	Tools
No Limits: Start with a belief that every student can and should reach standards	Educators and administrators implement and monitor tiered supports and instructional strategies to engage and grow all students	Professional Learning: Standards & Cultural Competency Data-Driven Instruction Focused Observation and Feedback
Next Best Step: Know students' strengths and needs and continually identify instructional strategies	Educators and administrators implement and monitor tiered supports and instructional strategies to engage and grow all students	Multi-Tiered System of Supports (MTSS) Intervention
Define the Destination: Help students explore career pathways and provide opportunities for them to reach their dreams	Throughout their PK-12 career, all students have the opportunity to access career exploration opportunities	Career exploration opportunities in grades PK-8 Career Pathways
Included & Valued: Foster an environment where all students thrive	All students feel valued & included in their learning environments	Well-being Equity Discipline Framework

Strategic Plan (continued)

Long Term Outcomes

This work remains grounded with our 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.



All students benefit from challenging and relevant educational opportunities.



Reduce disparities in achievement



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

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.

Graduation Rates

The Boulder Valley School District is proud to report that BVSD had its highest graduation rate since the Class of 2016. In 2024, BVSD's four-year on-time graduation rate increased to 92.3%, up from 91.5% in 2023 (an increase of 0.8%).

BVSD Graduation Rate Highlights

The district saw increases in the following student groups:

- Students with disabilities - Up 5.2%
- Economically Disadvantaged is - Up 1.9%
- Limited English Proficiency - Up 0.1%
- Asian - Up 1.3%
- Two or more races - Up 3.0%



Budget Development Process

School boards and superintendents in all 179 Colorado districts face many budget challenges. At BVSD, driving forces considered by the board and the superintendent for the 2024-25 budget include: employee compensation, additional student-centric resources to address student needs in the areas of special education, bilingual education, career and technical education, early childhood education 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 12, 2023.

- 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 K-12 enrollment, inflation, and a required elimination of 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.

Budget Development Process (continued)

2024-25 Budget Development Process Milestones



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 attend school on a full-time basis; the funded pupil count is different from the total enrollment. The official pupil count for kindergarten through twelfth grade 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 2024-25 is \$11,221 (slightly rounded). This PPR is 7.1 percent more than what was budgeted in 2023-24 in the Revised Budget. Total program funding, defined by the SFA, is projected to be \$308.3M, an increase of \$14.3M from the BVSD 2023-24 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 (24-25 budgeted)

Per Pupil Revenue:	(PPR)	\$11,221
Funded Pupil Count:	x(FPC)	27,471

School Finance Act Funding: **\$308,254,335**

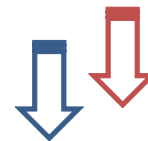
Opportunity Cost in Dollars of 100 Fewer Students

Per Pupil Revenue:	(PPR)	\$11,221
Funded Pupil Count:	x(FPC)	(100)

School Finance Act Funding: **(\$1,122,100)**

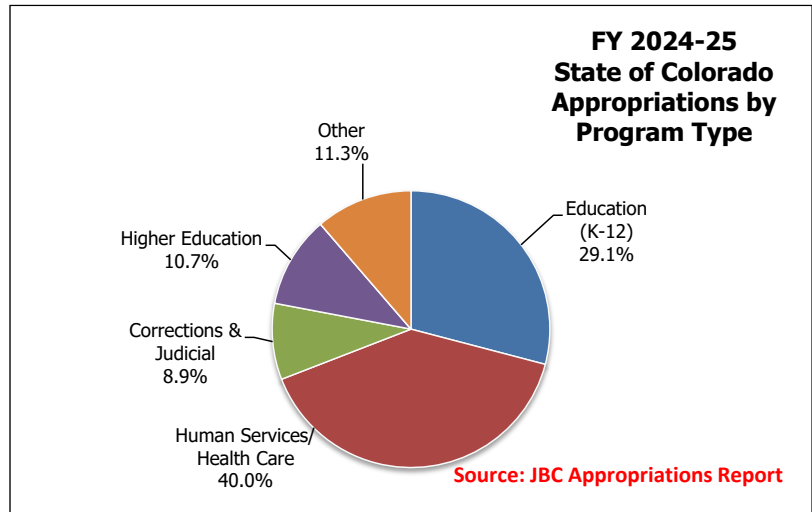
*Calculations may not be exact due to rounding

**Fewer Students =
Fewer Dollars**



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 179 school districts throughout the state using formulas in the Colorado School Finance Act (SFA). These formulas determine how much money each district will receive per pupil as well as how much of that funding is paid by the state and how much is paid through local taxes.



In 2000, Colorado voters passed Amendment 23 to ensure annual increases in K-12 per-pupil funding by at least the rate of inflation. However, during the Great Recession, the state created the Budget Stabilization Factor to address budget shortfalls, limiting Amendment 23's application to "base" per-pupil funding. This led to significant reductions in total education funding, resulting in a nearly \$10 billion shortfall over 15 years.

Fiscal Year*	Total Program Funding	Negative Factor	Total Program Funding (after Negative Factor)	Per Pupil Revenue
2024-25 Revised	\$308,254,335	\$0	\$308,254,335	\$11,221
2023-24	298,779,017	(4,601,036)	294,177,981	10,489
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		((\$339,509,838)		

The Budget Stabilization Factor, introduced in 2009, has now been eliminated for the 2024-25 fiscal year under Governor Polis and the Joint Budget Committee, returning funding to 1989 levels. While this marks progress, Colorado remains among the lowest-ranked states in per-pupil funding, and full funding for K-12 education is still lacking.

Understanding School Finance in Colorado (continued)

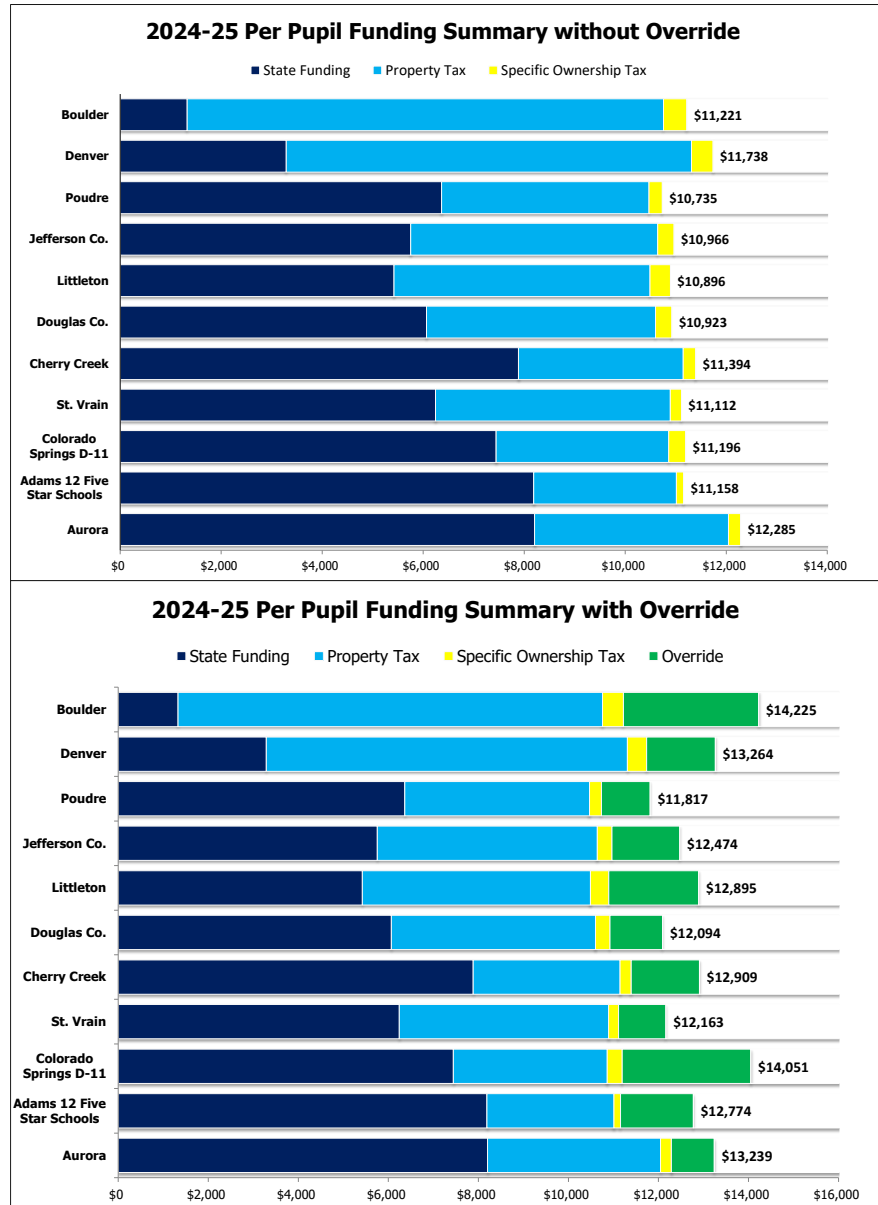
Who Determines How Much Funding Each School District Receives?

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 2024-25 school year, it is estimated BVSD will receive \$11,221 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)

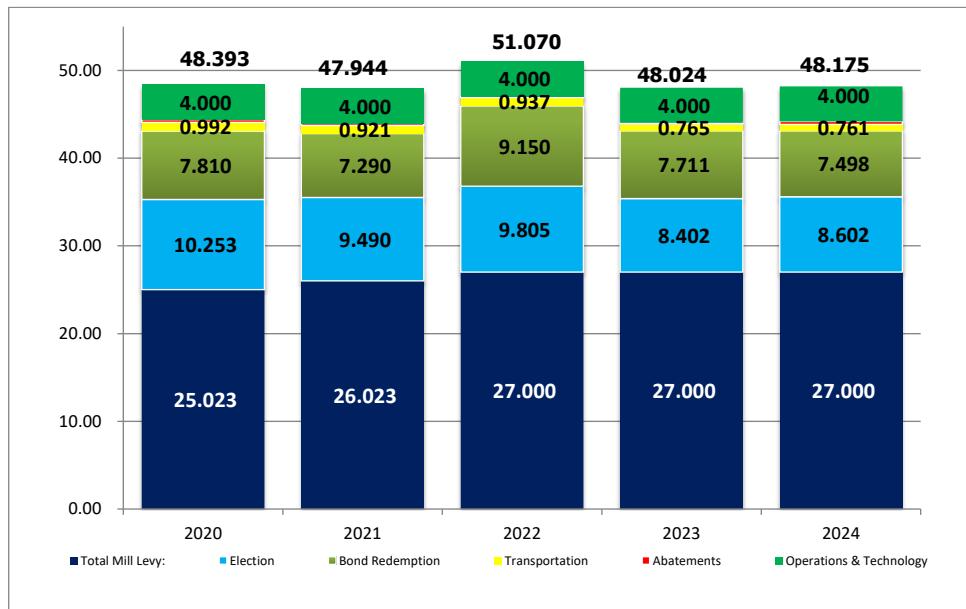
Mill Levies

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 in December for the collection year 2025, at 48.175 mills, which is a 0.15 percent increase from the prior year. The mill levy is applied to assessed valuation which increased by 0.60 percent or approximately \$57M, 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 8.602 mills.
- The mill levy for abatements, refunds, and omitted property is 0.314 mills, bring the total General Operating Fund mill levy to 35.916 mills.
- The Bond Redemption Fund at 7.498 mills.
- The transportation mill levy at 0.761 mills.
- The operations and technology mill levy at 4.000, bringing the collective total mills for BVSD to 48.175 mills.

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



Notes:

- Total 2024 assessed valuation for the 2024-25 fiscal year was certified at: \$9,594,871,164
- Transportation mills are capital construction mill levies.
- Bond Redemption Mills are capital construction mill levies.
- Operations & Technology mills are capital construction, technology, and maintenance mill levies.
- Abatement Mills are related to assessed valuation appeals.
- Election Mills are mills for additional funding in the form of overrides approved by voters.
- Note increase for election mills in years following the 2010 referendum
- General Fund Mills are associated with School Finance Act funding.

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 2025 collection year, homeowners will pay an assessment rate of 6.95 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 6.95 percent of assessed value is calculated to be \$6,950. That's the amount on which taxes are based.
- One tax mill is equal to 1 cent on \$10. So, \$6,950 in value multiplied by 0.001 equals \$6.95 per mill.
- In 2024, the BVSD tax rate was certified at 48.175 mills or \$334.82 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 \$1,397.08 in school taxes for each \$100,000 of taxable business property.



Principal Issues Facing the District

The annual budget development process allows district leaders to align spending with the goal of student success. The resulting annual spending plan is a blueprint for delivering quality education for all students, in order to address the district's values. 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 significant 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.

New School Finance Act During the 2024 legislative session, a new school finance act was passed to implement changes in the allocation of resources. This is the first major rewrite of the funding formula in over 30 years. This new formula is slated to be implemented over six years beginning in the 2025-26 fiscal year. There is significant concern for the sustainability of the funding increase proposed with this new act. It includes approximately \$500M in funding over those six years. This funding comes from the State Education Fund rather than a new funding stream. Future economic downturns or tax policy changes via legislative action or citizen-initiated ballot measures could disrupt the implementation and cause a reinstatement of the budget stabilization factor. Also, the new finance formula is much easier to modify compared to the existing formula. This increases the ability of the legislature to annually modify the formula to direct resources or require specific spending patterns. This uncertainty makes the long-term financial planning process very challenging for school districts.

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 increases 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 2024-25

Governor Polis' November 1 proposed budget for 2024-25 included funding for K-12 enrollment growth, inflation at 5.2%, and an elimination of the Budget Stabilization Factor. The net projected PPR increase for BVSD is \$703, or 6.7%. This is just under the statewide average dollar amount of \$704. However, this is a deceptive representation of BVSD's funding increase. Due to declining enrollment and the averaging function within the School Finance Act, total funding is only increasing by 4.0%. Without the Budget Stabilization Factor elimination, BVSD funding is only increasing by 2.4%.

Included in the Governor's proposal is a statewide enrollment decrease of 0.3% or 2728 funded pupil FTE. The Legislative Council Staff's initial district-specific projection for BVSD funded and averaged student decline was -2.5% or -707 student FTE. The dramatic drop in enrollment experienced in Colorado in the fall of 2020 is projected to continue in 2024-25. 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.

During the 2024 legislative session, a new school finance act was introduced and passed. This new formula is slated to be implemented over six years beginning in the 2025-26 fiscal year. There is significant concern for the sustainability of the funding increase proposed with this new act. It includes approximately \$500M in funding over those six years. This funding comes from the State Education Fund rather than a new funding stream. Future economic downturns or tax policy changes via legislative action or citizen-initiated ballot measures could disrupt the implementation and cause a reinstatement of the Budget Stabilization Factor. Also, the new finance formula is much easier to modify compared to the existing formula. This increases the ability of the legislature to annually modify the formula to direct resources or require specific spending patterns. This uncertainty makes the long-term financial planning process very challenging for school districts.

Recent significant increases in property values, assessed values and resulting property taxes has heightened the interest in both legislative action and citizen-initiated ballot measures to reduce property taxes and future increases. These proposals include a multitude of reductions, caps and limits on assessment rates, growth in statewide tax revenue, and growth in assessments. Estimates from Legislative Council Staff and the Bell Policy Center indicate that if some of the proposed ballot measures pass, state and local revenues will be significantly reduced, potentially impacting the level of services that are able to be provided.

These unknowns from a state and local revenue perspective further increase the uncertainty that exists as the proposed budget was developed.

Analysis of 2024 Economic Forecast

Economic conditions in Colorado provide a leading indicator of potential fiscal impacts for school districts to manage over time. Fluctuations in state income tax collection, property value and population are not within the control of a local school district, so the budget development and fiscal management processes need to take into account projected changes that can positively or negatively impact district financial conditions. Annual and quarterly economic updates are key to informing the school board and community about those changing fiscal conditions.



Economic Conditions and Outlook (continued)

Analysis of 2024 Economic Forecast (continued)

Colorado

For 59 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 2024](#), presented on December 4, 2023.

Colorado has arguably been a leading economy since the Great Recession, outperforming most other states in terms of employment, labor force, population, and GDP growth. On the surface, 2023 marked a notable slowdown in Colorado's pace of growth and overall ranking. The official statistics put Colorado's year-to-date job growth at 1.5%, ranking the state 42nd (9th-slowest). However, the Colorado Department of Labor and Employment has demonstrated that employment has been statistically underestimated in the state, suggesting upward adjustments when revisions are applied during the first quarter of 2024, moving Colorado up considerably in the national ranking. The state's GDP increased 2.2% in 2022 (16th-highest) and 1.5% (24th) in Q1 2023 year-over-year, compared to the simple average growth of 1.6% for the 50 states. Colorado's population growth ranked 12th in 2022 in absolute change and 19th in percentage change. Colorado's unemployment rate (3.3%) was tied at 26th. The state had the 5th-highest labor force participation rate in the country, the 19th-highest labor force growth rate, and a labor force that is hovering around record levels for the state of Colorado.

Employment

Colorado employment stood at a record 2.9 million in October 2023. After losing 377,700 jobs due to the pandemic, Colorado added 473,500 jobs following the April 2020 trough (May 2020-October 2023). Evidence supports that statewide employment has been underestimated by 19,000-41,000 jobs in the first half of 2023. Annual job growth in 2022 is reestimated at 121,700 jobs (4.4%). Growth in 2023 is estimated at 64,500 (2.2%), and the forecast for 2024 is for an additional 41,900 jobs (1.4%).

Year-over-year employment growth was recorded in all but one of Colorado's seven metropolitan areas in October 2023 - Boulder (2.9%), Fort Collins-Loveland (2.7%), Colorado Springs (1.7%), Greeley (0.8%), Grand Junction (0.6%), and Pueblo (0.2%). The Denver-Aurora-Lakewood MSA was the only one to record a decline in the official statistics (-0.5%), but the Denver MSA is also expected to be revised sharply positive when benchmark revisions are applied in the first quarter of 2024.

Most businesses in the economy are small businesses - 97% of wage and salary establishments have fewer than 50 employees. These small businesses represent just under half (49%) of jobs in Colorado.

The monthly unemployment rate improved from a record high 11.6% in May 2020 to a near-record low of 2.6% in August 2022. Since then, the employment rate ticked up to 3.3% as of October 2023, with an increase in both the labor force and number of unemployed. 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 2024.

Another measure of the labor market is the employment-to-population ratio. This measure of labor market performance is helpful because it tends to be less volatile than the unemployment rate, which has a fluctuating numerator (unemployed) and denominator (labor force). Colorado's employment-to-population ratio averaged 66.9% in 2019, decreased in 2020, and increased to 66.3% in 2022.

Economic Conditions and Outlook (continued)

Analysis of 2024 Economic Forecast (continued)

Population

27,710, or 0.5%, from July 2021 to July 2022, ranking Colorado 12th in total change and 19th in percentage change. This growth is very similar to the growth in 2021 and significantly slower than the 74,000 annual average during the previous decade. The growth rate is the slowest since the late-1980s. Births in Colorado were 62,500, up about 500 from the previous year but still lower than the peak of 70,700 in 2007. Births are the largest component of population change in Colorado. Natural change (births minus deaths) was 12,800, about 2,600 lower than last year. Despite the lower levels of natural increase, it was the 7th-largest natural increase in the country. There are 24 states in a phase of natural decline, with more deaths than births.

Forty-seven percent (1,482) of U.S. counties declined in population. In Colorado, 28 of the 64 counties, or 44%, declined. Twenty-six counties experienced net out migration led by Jefferson, Arapahoe, Denver, Eagle, and Summit. Forty of the sixty-four counties are in a phase of natural decline—meaning there were more deaths than births. Most of the counties in a phase of natural decline were in the nonmetro parts of the state and ranged from -900 to -1. However, the metro counties of Pueblo and Mesa led the list of counties in natural decline. The three counties with the largest natural increase included El Paso, Denver, and Adams.

Births continued to be lower than historical trends in 2022 but were up slightly from 2021. The slowing in births will continue to have long-run impacts on K-12 and higher education, as well as the labor force. 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. Births are forecast to increase slightly in 2023 and 2024 as the number of women of childbearing age increases in the state. Additionally, the largest group of millennials are entering their 30s, where Colorado has experienced increased birth rates.

From 2021-2022, 90% of the population growth was along the Front Range but varied by county. Jefferson and Arapahoe declined, but there were increases in Douglas, Weld, Adams, and El Paso. The Front Range still increased by the most in population, but many Central Mountains and Western Slope regions 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, which has increased by almost 29,000 between 2021 and 2022 and is forecast to increase by 35,000 between 2022 and 2023. The growth in the 65+ age group is impacting the labor force, with a growing number of retirements even with workers staying in the labor force longer. It is estimated that 40,000 workers will retire annually this decade. Additionally, the 65+ population is driving the economy, with demand for health services and leisure and hospitality, and is impacting housing with lower rates of mobility and smaller household sizes.

Housing unit growth did not keep up with household formation during the last decade due to the Great Recession, creating the tight housing market and escalating home prices. Since 2018, Colorado has built more housing units than new population growth, making a dent in the housing under-supply. In 2022, housing growth increased by 56,000, and in 2023, housing is expected to increase by 48,000 and then slow to 42,000 in 2024 due to the higher interest rates. Population growth was 27,000 in 2022, primarily driven by births. Deaths were over 30,000 more than net migration, meaning that there was an absolute loss in the adult population. The increased supply in housing units and slowing demand by new population growth will help alleviate the supply/demand mismatch and allow those who have had to “double up” on housing the potential opportunity to find independent housing. The ratio of household population to housing units reached a low of 2.2 in 2022 after hitting a high of 2.31 in 2016. The 38-

Economic Conditions and Outlook (continued)

Analysis of 2024 Economic Forecast (continued)

year average is 2.25, indicating that currently the housing supply is slightly looser than the historical average.

Household formation is forecast to grow annually by an estimated 35,000 through 2025—as long as job recovery and employment growth holds as forecast. The largest cohort of millennials are in their 30s, the primary age for first-time home buyers. Future job growth, as well as future expected retirements from the baby boomers, will support demand for workers and the need for housing. The aging of the baby boomers into their 70s and 80s may create more turnover in larger, single-family homes as the boomers look to downsize. Of course, several factors, including location, availability, cost, and health needs, will also factor into these decisions.

Forecasts

Colorado's population growth has slowed in the short run, with continued slowing births, increased deaths due to both aging and COVID, and slowing migration. International migration historically has contributed to 20% of Colorado's total net migration, and it slowed significantly in recent years. In 2022, international migration returned to prepandemic levels and is expected to remain at levels around 10,000 in 2023. Students, and the demand for labor, should draw more individuals from abroad, depending on U.S. immigration policies and staffing in visa offices.

Population growth in 2023 is projected to be 50,000, or a 0.9% growth rate, and 60,000 in 2024. Most of the growth continues to be driven by births, around 62,000 per year. Deaths are forecast to return to prepandemic levels in the mid- to low-40,000s. Net migration is forecast to increase to 35,000 in 2023 and 40,000 in 2024 and 2025. Net migration is forecast to increase due to both job growth as well as retirements of baby boomers and the need for their replacements. Over 40,000 retirements are forecast annually this decade, and job growth is forecast at an average of 37,000 per year from 2023-2030. This is a demand for approximately 77,000 new workers combined annually.

After 2030, population growth is expected to slow more significantly due to a slowing economy, continued slowing birth rates nationally, an aging population, slowing labor force growth, and increased national competition for workers. Although Colorado's population growth is forecast to slow over the next few decades, it is projected to continue to outpace the nation, growing at roughly twice the national rate. Colorado is forecast to increase from 1.7% of the U.S. population in 2020 to 2% by 2050. The largest population growth is forecast to be along the Front Range. Between 2020 and 2030, the state's population is projected to increase by 600,000, with 88% of this increase projected for the Front Range, and of that, 285,000 for the Denver Metro area. The North Front Range is expected to observe the fastest growth, at an annual average growth rate of 2%, or 138,000 people. The 2050 forecast for the state is 7.49 million, with 6.3 million along the Front Range, or 85% of the total population.

Education

Colorado public school districts educate nearly 860,000 students in kindergarten through 12th grade. In the 2023-24 school year, preschool students were removed from the state's public education system and placed under the Colorado Department of Early Childhood. Funding was decoupled from the School Finance Act, and all oversight of early childhood education was placed under the governor's office, with the exception of students receiving special education services that remain under the oversight of the Colorado Department of Education as required under federal education law. This change was authorized by HB 22-1295 in the 2022 Colorado legislative session.

Funding of education in Colorado compared to the national average has declined since 1992, despite such actions as Amendment 23 to the Colorado State Constitution in 2000 and the passage of cannabis sales taxes to support education. According to 2020-21 data from the Census Bureau, Quality Counts, and NCES, Colorado spends between \$1,440 and \$2,300 less than the U.S. average, an increasing

Economic Conditions and Outlook (continued)

trend since the early to mid-90s when the gap was less than \$500 per student. Many school districts have turned to increasing local property taxes to support education, but due to the wildly disparate property values within Colorado 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, property valuations, and the number of students in a district.

2024 Outlook

The outlook for 2024-25 is relatively stable; however, lingering fiscal and operational headwinds will persist. Statewide enrollment in 2024-25 is projected to decrease by over 2,700 students, or 0.3%, from 2023-24. This decrease continues a declining trend given the significant 3.3% enrollment drop recorded in October 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 is a result of declining birth rates and rising housing costs. This decline is projected to continue within Colorado in the coming years and is consistent with national trends, indicating a 1% annual 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 and the statutorily required elimination of the Budget Stabilization Factor, a mechanism used to reduce the state's obligation to PK-12 public education funding when other budget choices are made by the state legislature. Certainly, enrollment projections vary by specific school district and region, with varying degrees of growth and decline. The projected maximum decline is nearly 17% and growth of nearly 10%. Among the 10 largest districts, this spread is a decline of 2.5% to growth of 2.7% and a net decline of nearly 4,000 funded pupils. Governor Polis's 2024-25 budget proposal, released on November 1, 2023, reduces (improves) the Budget Stabilization Factor by \$141.2 million, eliminating the reduction as required by 2023 legislation. The per pupil funding inflationary increase of 5% is based on the Office of State Planning and Budgeting (OSPB) September 2023 Economic Forecast. This proposal totals a funding increase of \$564.1 million for K-12 education. This totals an average of \$705 per pupil more than 2022-23 funding.

Overall, school district spending will decline significantly in the 2024-25 school year, with the September 2024 deadline to spend American Rescue Plan ESSER III. This short-term funding has allowed 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. The funding cliff will be noticeable if those ESSER III resources were allocated for ongoing expenditures or high-impact interventions that set a level of expectation with families and staff for ongoing services. There is growing concern about the negative impact created by the removal of the programs and services added with these federal resources.

The required inflation adjustment to the School Finance Act will soften but not eliminate the impact of rising costs and enrollment declines. The upcoming FY24 state revenue forecasts in December 2023 and March 2024 will indicate where the Legislature is able to set the budget for K-12 education in 2024-25 and give an indication of the ability of the state to continue providing the expected funding levels into the future. 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 an uncertain near-term future, districts will bolster reserves and fund balance to the extent possible as state funding for K-12 tends to lag an economic downturn.

The National and Colorado summary forecast for 2024, found on page 21 of the document states:

- National real GDP grew an estimated 2.4% in 2023. U.S. real GDP is projected to grow 1.4% in 2024 as consumption slows—but remain resilient in the face of several headwinds.

Economic Conditions and Outlook (continued)

2024 Outlook (continued)

- Personal consumption grew an estimated 2.2% in 2023. Personal consumption will moderate further to 1.4% in 2024 as headwinds dent 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.
- After the deficit increased to record levels in 2022, real net exports are projected to moderate in 2023 and 2024.
- Continued headwinds in 2023 include inflation, elevated interest rates, a shortage of workers, and slowing consumption.
- Employment growth in Colorado is projected in seven of the 11 major industries in 2024, with most growth coming from the services sectors.
- In 2024, Colorado is projected to add 61,600 people, according to the State Demography Office. Growth will come from net migration (40,000) and from the natural increase (21,500).

Boulder County

Boulder County continues to recover from impacts of the COVID-19 pandemic and the Marshall fire. In 2023, the county experienced population and employment growth, reflecting its underlying economic strengths including an award-winning quality of life, a highly educated workforce, leading research institutions, and a collaborative environment that supports innovation and entrepreneurship.

Since reaching a high of 10.1% in June 2020 during the COVID-19 pandemic, the unemployment rate in Boulder County decreased to 2.1% in September 2022. In 2023, unemployment began the year at 2.5% and became slightly volatile throughout the year, increasing to 3.3% in July, but declined to 3% in September. This compares to the state unemployment rate of 3.2% and the national rate of 3.6% (both not seasonally adjusted).

Employment in the Boulder Metropolitan Statistical Area (MSA) increased 3.8% in 2022 year-over year. Continuing that trend, employment in September 2023 was up 1.5% year-over-year, representing a gain of 3,000 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 2021 median household income for Boulder County residents was \$92,466, compared to \$80,184 for Colorado residents and \$69,021 for U.S. residents.

The Boulder County economy continues to benefit from a diverse mix of businesses, with high concentrations of employment in the Professional and Technical Services and Information industries, and in growing sectors including aerospace, biotechnology, information technology, natural and organic products, outdoor recreation, and tourism.

Economic Conditions and Outlook (continued)

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 2024-25 fiscal year, the following data and preliminary estimates are being utilized during the initial planning phase of budget development. As always, the board's adoption of a balanced budget will be guided by available funding, policy requirements and student needs.

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

- Governor's 2024-25 budget proposal: 5.0%
- December Legislative Council Staff projection: 5.2%
- 2023 US Bureau of Labor Statistics final: 5.2%

Employee Compensation and contract adjustments

- Longevity and salary schedule movement
- 4.0% employee salary cost of living adjustment (COLA) at CPI
- Health/Dental Benefits: 5% rate increase
 - Kaiser initial renewal increase – 24%
 - UMR initial increase 8%-15%
- Salary schedule Market Adjustments as appropriate

K-12 Student Population

- 2020-21 - 1,760 decline
- 2021-22 - 229 decline
- 2022-23 - 524 decline
- 2023-24 - 46 decline
- 2024-25 378/decline/2,937 5-year decline

Staffing Adjustments

- Declining enrollment changes - reset staffing ratios
- 1X staffing to address enrollment uncertainty

Budget Stabilization Factor Reduction (improvement)

- Elimination of remaining Budget Stabilization Factor of \$141.2M
 - Statewide total Budget Stabilization Factor – \$0M
 - BVSD total Budget Stabilization Factor - \$0M
- Contractual price escalations and operational expenditure increases
- Continued implementation of strategic initiatives
- Reserves for continued fiscal stability



Economic Conditions and Outlook (continued)

Projected Funding

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.

	PROJECTED BUDGET 2025-26	PROJECTED BUDGET 2026-27	PROJECTED BUDGET 2027-28
All Funds Summary			
Beginning Balance	\$ 269,812,596	\$ 363,944,005	\$ 313,373,050
Revenues	852,923,581	703,618,537	714,561,312
Transfers In	69,925,387	71,765,144	73,155,296
Total Resources	1,192,661,563	1,139,327,686	1,101,089,658
Expenditures	758,792,171	754,189,493	745,727,407
Emergency Reserves	54,871,201	52,766,996	51,421,824
Transfers Out	69,925,387	71,765,144	73,155,296
Total Uses	883,588,759	878,721,633	870,304,527
Ending Balance	\$ 309,072,804	\$ 260,606,053	\$ 230,785,131

Changes in Debt

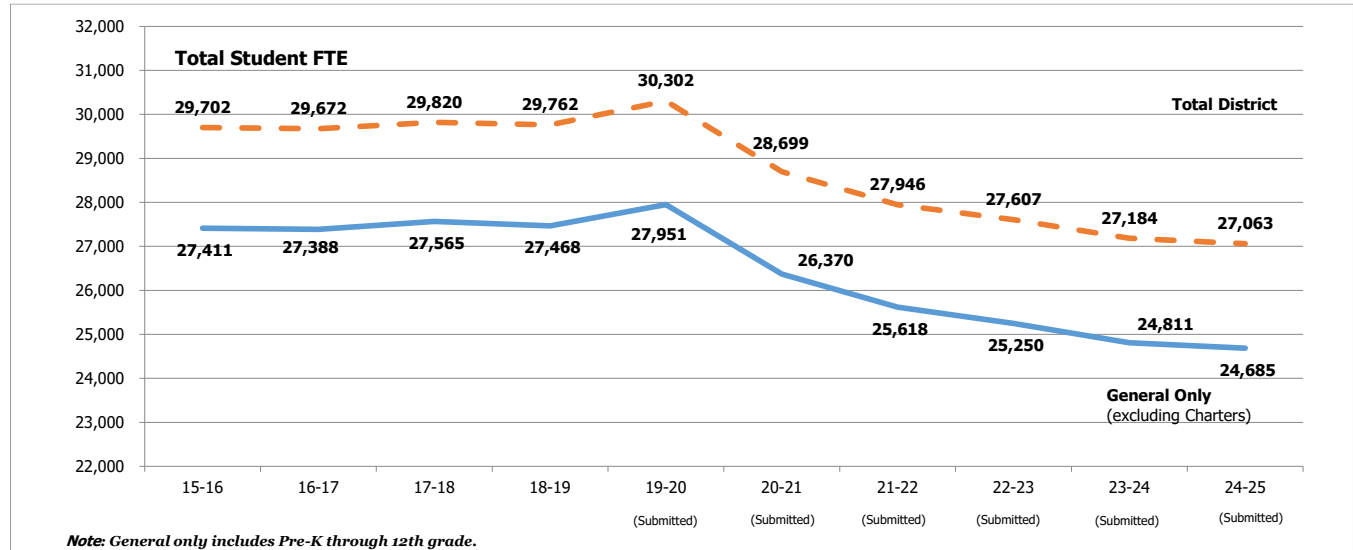
Following is a summary of long-term debt transactions of the district for the year ended June 30, 2024.

	Balances 7/1/23	Additions	Payments	Balances 6/30/24	Due Within One Year
Governmental Activities					
General Obligation Bond	\$ 913,760,000	\$ -	\$ 32,370,000	\$ 881,390,000	\$ 31,780,000
Bond Premium	80,503,467	-	6,235,065	74,268,402	-
Direct Borrowing	233,757	1,822,900	517,837	1,538,820	323,532
Leases	1,700,630	1,282,625	628,304	2,354,951	897,186
SBITAs	7,108,880	1,066,048	1,033,677	7,141,251	1,153,197
Compensated Absences	12,156,876	10,837,346	8,832,573	14,161,649	9,327,308
Total	\$ 1,015,463,610	\$ 15,008,919	\$ 49,617,456	\$ 980,855,073	\$ 43,481,223

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

Enrollment FTE Projections

The 2024-25 enrollment FTE projections reflect a decrease of total student enrollment. The following four charts show the historical change in BVSD enrollment.



Boulder Valley School District - 5 Year Projection

Current	Projected				
<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>
27,132	26,891	26,705	26,516	26,194	25,901
	-0.7%	-0.7%	-0.7%	-1.2%	-1.1%



District-Wide Enrollment

The total number of BVSD students estimated for the fall of 2024 shows a decrease of 290.0 in PK-12 enrolled students compared to the October 1, 2023 enrollment. This is a decrease of 121.2 funded student full time equivalent (FTE) of total K-12 funded FTE. For the 2024-25 year, BVSD will again average the pupil count per the State, which will result in an additional 408.7 FTE of funding for K-12. For the funded pupil count, kindergarten through twelfth grade students who are part-time, based upon a student's attendance and academic schedule, are counted as 0.50 FTE.

	2023-24 Submitted	2024-25 Adopted Budget	2024-25 Revised Budget	COMPARISONS	
				2023-24 Submitted to 2024-25 Revised	2024-25 Adopted to 2024-25 Revised
Total Enrollment (Heads)	28,203.0	27,896.0	27,913.0	-290.0 / -1.03%	17.0 / 0.06%
Total Student Full Time Equivalent (FTE)	27,183.7	26,865.5	27,062.5	-121.2 / -0.45%	197.0 / 0.73%
Add'l FTE due to averaging	863.0	507.3	408.7		
Total Funded Pupil Count (FTE)*	28,046.7	27,372.8	27,471.2	-575.5 / -2.05%	98.4 / 0.36%
* 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 131.2 FTE, while online FTE will increase by 5.5 FTE; the K-12 Charter School FTE increased by 4.5 FTE. Note the change to Total Funded Pupil Count includes the state benefit of averaging pupil enrollment for funding purposes.

	2023-24 Submitted	2024-25 Adopted Budget	2024-25 Revised Budget	COMPARISONS	
				2023-24 Submitted to 2024-25 Revised	2024-25 Adopted to 2024-25 Revised
K-12 General FTE	24,590.2	24,291.5	24,459.0	-131.2 / -0.53%	167.5 / 0.69%
K-12 Charter FTE*	2,373.0	2,370.0	2,377.5	4.5 / 0.19%	7.5 / 0.32%
Preschool FTE	0.0	0.0	0.0	0.0 / 0.00%	0.0 / 0.00%
Online FTE	220.5	204.0	226.00	5.5 / 2.49%	22.0 / 10.78%
Total Student Full Time Equivalent	27,183.7	26,865.5	27,062.5	-121.2 / -0.45%	197.0 / 0.73%
Add'l FTE due to Averaging	863.0	507.3	408.7		
Total Funded Pupil Count	28,046.7	27,372.8	27,471.2	-575.5 / -2.05%	98.4 / 0.36%
*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 began for Colorado families, providing 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 decrease of 146 preschool enrolled students projected as compared to 2023-24. Enrollment in the UPK eligible showed a decrease in interest as compared to last year. Special Education student enrollment continues to be steady at 309.0 enrolled. Beginning 2023-24, funding for preschool students changed from a November count to monthly enrollment. The chart below represents the prior format of counting students as of November 1.

	2023-24 Submitted	2024-25 Adopted Budget	2024-25 Revised Budget	COMPARISONS	
				2023-24 Submitted to 2024-25 Revised	2024-25 Adopted to 2024-25 Revised
Special Education	309.0	309.0	309.0	0.0 / 0.00%	0.0 / 0.00%
Colorado Universal Preschool (UPK)	514.0	540.0	333.0	-181.0 100.00%	-207.0 -38.33%
Not-eligible for funding	0.0	0.0	0.0	0.0 / 0.00%	0.0 / 0.00%
Tuition	93.0	138.0	128.0	35.0 / 37.63%	-10.0 / -7.25%
Total PK Enrollment	916.0	987.0	770.0	-146.0 / -15.94%	-217.0 / -21.99%



District Populations

The district's student population as of fall 2024 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	2020-21	2021-22	2022-23	2023-24	2024-25*
CDE Preschool-12 Student Membership	29,240	29,011	28,487	28,362	27,999
Funded Membership	29,096	28,776	28,250	27,287	27,913
Student Membership Not Funded	144	235	237	1075	86
English Language Learners	2,302	2,034	2,001	2,140	2,301
ELL % of Funded Membership	7.9%	7.1%	7.1%	7.8%	8.5%
Free/Reduced Lunch Status	5,715	5,828	5,939	6,811	7,286
FRL Statuts % of Funded Membership	19.6%	20.3%	21.0%	25.0%	26.9%
Gifted & Talented	4,280	4,182	4,322	4,542	4,860
TAG % of Funded Membership	14.7%	14.5%	15.3%	16.6%	17.9%
Out of District	2,359	2,316	2,362	2,526	2,583
OOD Students % of Funded Membership	8.1%	8.0%	8.4%	9.3%	9.5%
Special Education	3,623	3,417	3,613	3,507	3,687
SpEd Students % of Funded Membership	12.5%	11.9%	12.8%	12.9%	13.6%

* 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.

Personnel Trends

The estimated number of 2024-25 budgeted full-time employees in BVSD in all funds, including Charters, is 3,907.519. This is a decrease of approximately 3.06 percent from the 2023-24 fiscal year. The General Operating Fund will slightly increase FTE to maintain staffing resources.

	2020-21	2021-22	2022-23	2023-24	2024-25
Classroom Teachers	1759.346	1721.242	1684.032	1692.364	1658.967
Other Teachers	183.084	199.255	232.155	278.762	269.233
Psych/Social Workers/OT/PT/Nurses	130.595	140.087	137.820	140.177	154.594
Admin/Principals	172.959	172.056	173.949	177.516	174.712
Professional Support	132.476	155.375	173.283	183.835	180.333
Technical Support	54.837	57.827	57.077	46.495	51.107
Paraeducators/Liaisons/Monitors	564.793	609.229	644.525	701.928	658.483
Office/Administrative Support	246.026	238.768	235.698	246.333	242.297
Trades and Services	555.726	578.111	564.652	559.853	517.793
TOTAL FTE:	3,799.842	3,871.950	3,903.191	4,027.238	3,907.519

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.

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
 1 Early Childhood Center
 4 K-8 Schools
 8 Middle Schools
 1 Middle/Senior High School
 7 Senior High Schools
 5 Charter Schools
1 Online School (Boulder Universal)
 56 Total Schools

Athletic Fields

13 Artificial Turf Fields

Programs and Administration Buildings

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



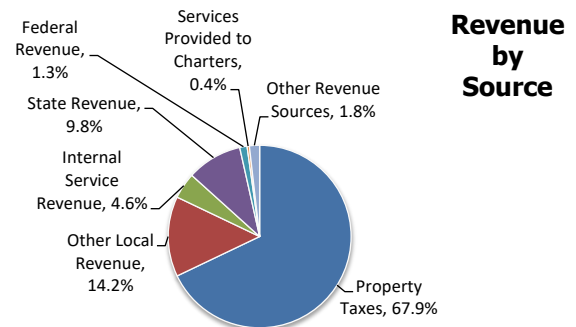
All Funds

Appropriation 2024-25

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).

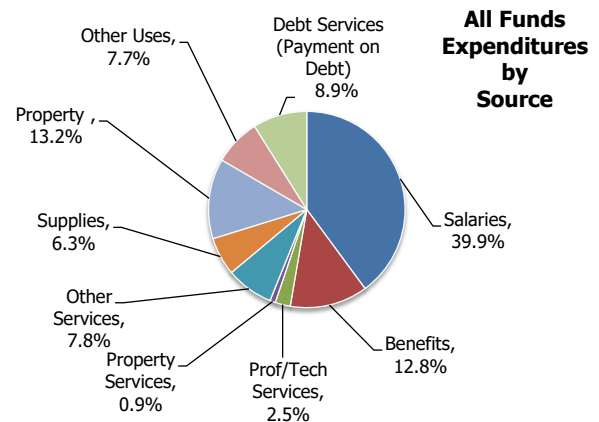
Revenue Sources by Object

Property Taxes	\$	460,664,610
Other Local Revenue		96,202,204
Internal Service Revenue		31,010,684
State Revenue		66,471,314
Federal Revenue		9,038,990
Services Provided to Charters		2,789,644
Other Revenue Sources		12,482,000
Total Revenue	\$	678,713,717



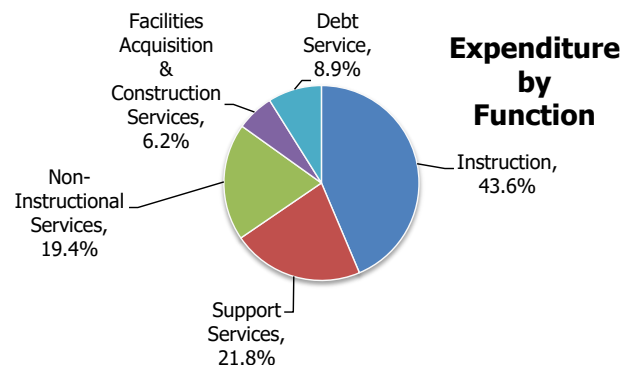
Expenditures by Object

Salaries	\$	322,418,202
Benefits		103,507,784
Prof/Tech Services		20,359,307
Property Services		7,106,606
Other Services		63,321,984
Supplies		50,718,877
Property		107,103,690
Other Uses		61,851,078
Debt Services (Payment on Debt)		71,943,194
Total Expenditures	\$	808,330,722



Expenditures by Function

Instruction	\$	352,400,407
Support Services		176,354,325
Non-Instructional Services		157,196,617
Facilities Acquisition & Construction		50,436,179
Debt Service		71,943,194
Total	\$	808,330,722



All Funds (continued)

Appropriation 2024-25 (continued)

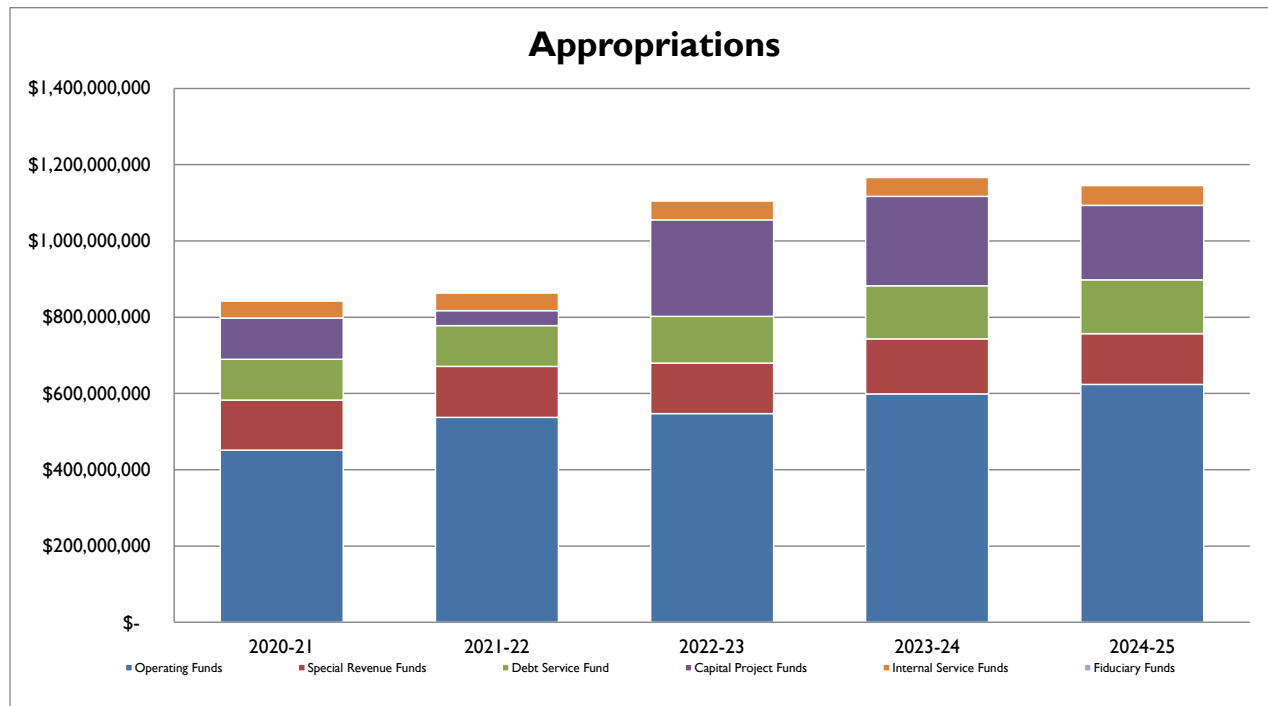
Fund						2024-25
	Expenditures	Reserves	Transfers Out	Ending Balance		Appropriation
General Operating Fund	\$ 395,430,587	\$ 44,791,080	\$ 70,127,113	\$ 3,441,547	\$	513,790,327
PERA On-Behalf	2,000,000	-	-	-		2,000,000
Differentiated School Support Fund	5,000,000	150,000	-	12,078,634		17,228,634
Athletics Fund	4,064,803	121,159	-	-		4,185,962
Preschool Fund	15,777,132	439,760	-	-		16,216,892
Risk Management Fund	7,571,260	1,030,282	-	-		8,601,542
Community Schools Fund	6,588,992	197,670	805,475	3,350,481		10,942,618
Food Services Fund	16,248,606	413,339	-	-		16,661,945
Governmental Grants Fund	20,000,000	-	-	-		20,000,000
Transportation Fund	20,118,627	1,408,304	-	41,450		21,568,381
Operations & Technology Fund	39,274,707	3,261,069	-	12,066,963		54,602,739
Bond Redemption Fund	71,943,194	-	-	69,263,884		141,207,078
Building Fund	94,012,425	-	-	81,929,922		175,942,347
Capital Reserve Fund	11,799,384	7,215,982	-	-		19,015,366
Health Insurance Fund	43,288,928	4,057,568	-	-		47,346,496
Dental Insurance Fund	2,796,320	2,526,014	-	-		5,322,334
Private Purpose Trust Fund	75,000	-	-	1,251,260		1,326,260
Student Activities Fund	12,400,000	372,000	-	7,571,597		20,343,597
Charter Schools	39,940,757	1,140,028	-	9,584,783		50,665,568
	\$ 808,330,722	\$ 67,124,255	\$ 70,932,588	\$ 200,580,521	\$	1,146,968,086



All Funds (continued)

Five Year Appropriations by Fund Type

Fund Type	2020-21	2021-22	2022-23	2023-24	2024-25
Operating Funds	\$ 451,835,307	\$ 537,731,919	\$ 547,447,468	\$ 599,017,698	\$ 623,631,543
Special Revenue Funds	130,858,789	133,437,643	132,618,494	144,179,524	133,176,662
Debt Service Fund	106,865,855	106,773,228	121,968,707	139,317,076	141,207,078
Capital Project Funds	108,293,868	39,122,020	253,360,351	234,107,392	194,957,713
Internal Service Funds	44,823,637	46,436,172	49,414,716	49,677,686	52,668,830
Fiduciary Funds	1,973,627	1,992,083	1,962,811	1,902,322	1,326,260
Total	\$ 844,651,083	\$ 865,493,065	\$ 1,106,772,547	\$ 1,168,201,698	\$ 1,146,968,086



All Funds Current Year to Budget Comparison

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 ADOPTED BUDGET	2024-25 REVISED BUDGET	Change from 2024-25 Adopted to 2024-25 Revised
Beginning Balance	\$ 257,621,601	\$ 211,191,578	\$ 218,057,026	\$ 423,367,080	\$ 374,774,098	\$ 397,321,780	\$ 22,547,683
Revenues	541,029,152	594,934,629	829,929,009	681,736,255	668,442,121	678,713,717	10,271,597
Transfers In	45,392,882	67,147,100	53,043,879	66,798,517	71,856,743	70,932,588	(924,155)
Total Resources	844,043,635	873,273,308	1,101,029,914	1,171,901,852	1,115,072,961	1,146,968,086	31,895,124
Expenditures	587,459,174	588,069,179	611,170,134	707,781,556	793,226,062	808,330,722	15,104,660
Emergency Reserves	-	-	-	-	59,002,451	67,124,255	8,121,804
Transfers Out	45,392,882	67,147,100	53,043,879	66,798,517	71,856,743	70,932,588	(924,155)
Total Uses	632,852,056	655,216,279	664,214,013	774,580,073	924,085,256	946,387,565	22,302,309
Ending Balance	\$ 211,191,578	\$ 218,057,027	\$ 423,367,080	\$ 397,321,780	\$ 190,987,705	\$ 200,580,521	\$ 9,592,816

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. Beginning fiscal 2024-25, with the conclusion of ESSER funding high support schools are now accounted for similar to all schools in this fund. 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 revised differentiated levels and per pupil tiered approach to funding for the second iteration of funds:

- Flexible (Weight on Student Demographics Only) / Targeted (x2) / High (x5)
 - All Students - \$60
 - Special Education - \$50
 - Free and Reduced Lunch - \$75
 - English Language Development - \$50

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.



All Funds Overview (continued)

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 began during school year 2023-2024. This program will be funded by the Colorado Universal Preschool Program (CUPP), funded by voter approved tax increases.

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) Print Shop

Charter School Fund

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

Governmental Designated-Purpose Grants Fund

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

Transportation Fund

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

Operations and Technology Fund

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

All Funds Overview (continued)

Food Services Fund

The Food Services Program serves breakfast and lunch meals 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.

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 accounts 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 \$350M 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.

The Building Fund activity also includes some residual project spend and historical actuals related to the 2014 Bond Program items identified in the Facilities Master Plan as approved by the Board of Education on August 12, 2014. The previous proceeds from the sale of \$576.5M in general obligation bonds encompassed improvements to school facilities and sites, programmatic space, health and physical development, educational innovation, school replacement, Early Childhood Education, information technology, a new school in Erie, and specialized Special Education services.

Health Insurance Fund

The Health Insurance Fund is an internal service fund used to account for claims, administrative fees, and stop loss insurance coverage for the district's self-funded health insurance employee benefit program. Employees have the choice of participating in the district's self-funded plan administered by United Healthcare or a traditional plan offered by Kaiser Permanente. The district contributes an annual premium per eligible employee. Employees have the option to purchase dependent coverage. In addition, the district contributes towards an Employee Assistance Program for all employees.



All Funds Overview (continued)

Dental Insurance Fund

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

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 had an intergovernmental agreement under which the district processed contributions and non-personnel expenditures of the Front Range BOCES. BVSD and Front Range BOCES ended its agreement in June 2024.

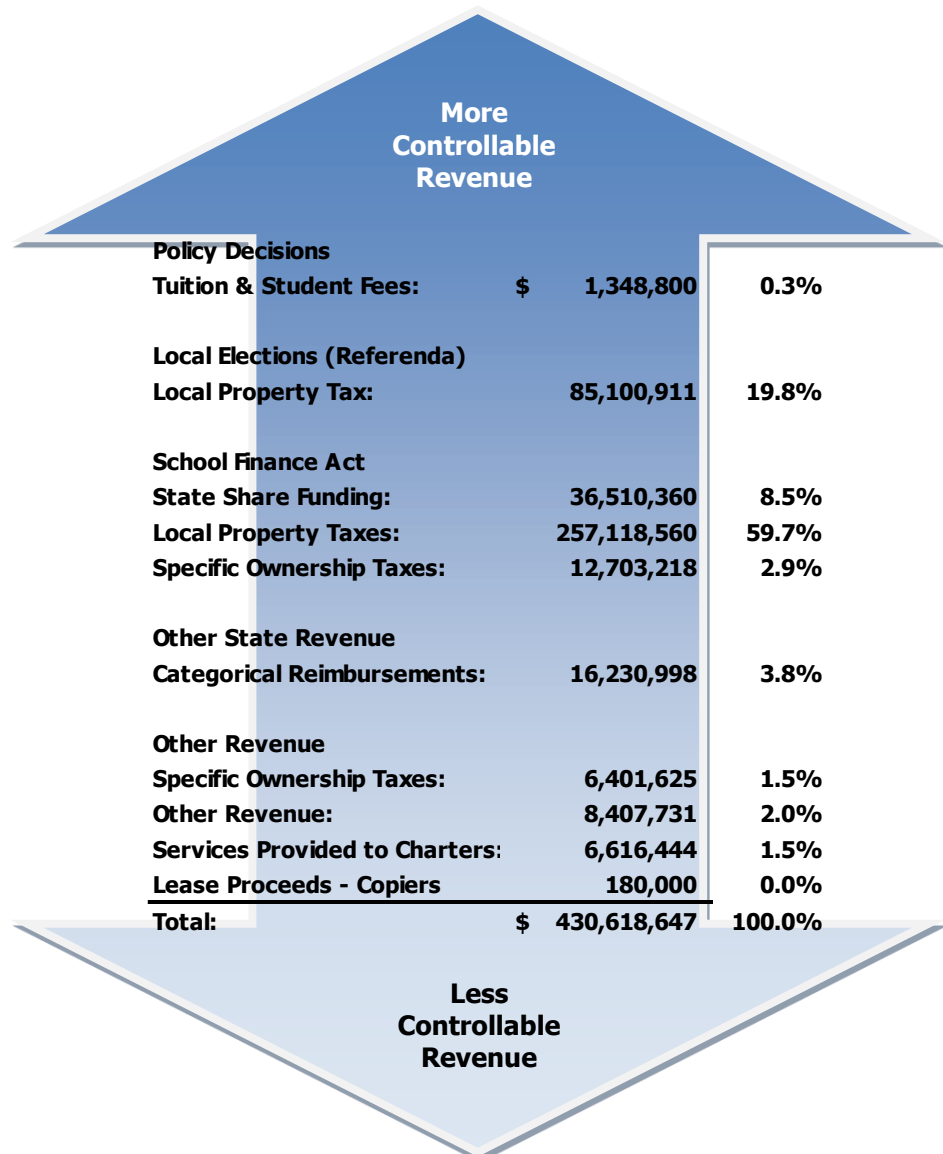
General Operating Fund

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 19.8 percent of the district's 2024-25 budgeted revenue. The board can only recommend placing a referendum on the ballot.
- The Colorado legislature determines BVSD's revenue from the SFA. BVSD voters have some control over who their state representatives are and how they vote on education issues. This less controllable revenue, combined with categorical reimbursements, totals 74.9 percent of BVSD's 2024-25 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.

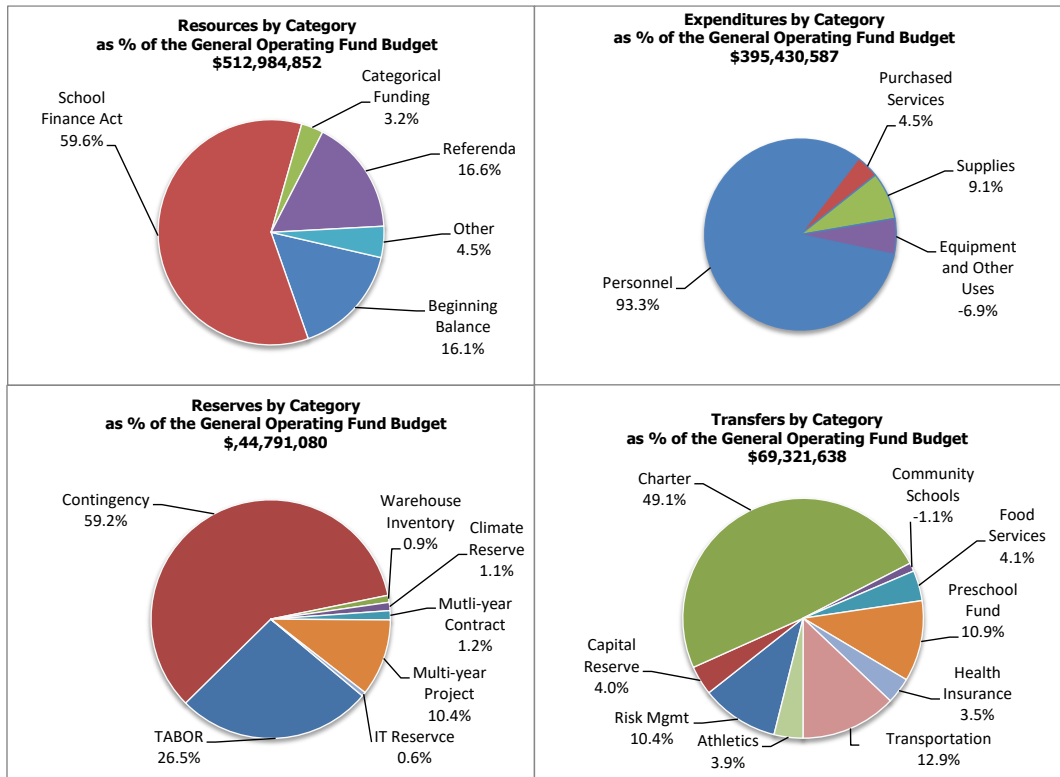
In the 2024-25 fiscal year, the district projects the following revenue sources and amounts in the General Operating Fund:



*includes abatements and delinquent local property taxes

General Operating Fund (continued)

Summary of Assumptions



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

2024-25 Total Resources: \$513.0M

- \$21.2M increase in revenue from the 2023-24 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 elimination of 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.
 - Specific Ownership Taxes – Non-Equalized staying relatively flat.
 - A one-time increase in Property Tax – Abatements.
 - A increase in Interest due to the addition of one-time and ongoing budget as compared to the prior year.
 - A slight increase in indirect cost revenue.
 - A slight increase in Tuition and Student Fees to line up the BVSD Online Learning budgeted projection and line up F1 Visa Revenue to collection trend.
 - A slight one-time increase in READ Act revenue to account for the prior year carryover.
 - An increase in Special Education Reimbursement due to an increased per pupil reimbursement amount and increase with COLA.
 - An increase in categorical funding revenue to account for increases with COLA.
 - An increase in miscellaneous revenue due to one-time donations, PCard rebates and eRate reimbursement.
 - A decrease in budgeted Lease Proceeds for accounting of district copiers.
 - Ongoing decrease of revenue for the move of the District Print Shop to Community Schools Fund.

General Operating Fund (continued)

Summary of Assumptions (continued)

- A slight decrease in revenue from Services Provided to Charters.
- A one-time budget payment anticipated to be made to Colorado Department of Education for an October Count audit adjustment.
- An ongoing Medicaid revenue increase to account for increased reimbursements.

2024-25 Total Expenditures: \$395.4M

- \$27.3M increase in expenditures from the 2023-24 Revised Budget is comprised of:
 - Total compensation increases related to 4.0 percent COLA, step increases, and health insurance rate increases. Increased 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 functions were included in ongoing and one-time funding.
 - One-time Staffing Reserve for general education support.
 - One-time Special Education Staffing Reserve for special education support.
 - One-time Small School Staffing Reserve.
 - The removal of 2023-24 one-time expenditures.
 - Addition of multi-year budget requests approved in the prior years which were held in contingency.
 - Ongoing expenditure increase for new ILC Special Education programs, and Special Education staffing needs, ADA and 504 Student Support, Translation support, ongoing negotiation items, Legal Services, high school graduation support and other fees, contracts and services. Increase for 1:Web support, Tuition reimbursement, Medicaid adjustment (see revenue increase), move Executive Director and Assistant out of Preschool Fund and into the General Fund, READ Act, Concurrent tuition, APT and BVCEA Market survey and salary adjustments, charging stations and online revenue impacts (see revenue). Ongoing decrease of expenditures for the move of the District Print Shop to Community Schools Fund. An ongoing budget adjustment has also been built to account for savings at mid-year in the General Fund. Also, to meet staffing negotiation needs, \$5.0M was identified to cut in the general fund in 2024-25.
 - One-time expenditures for staffing reserves, Virtual literacy intervention, Career and Technical support along with Grad+, Literacy adoption, Dual Language Middle Level Expansion, Special Education Peer Tutoring, Strategic Plan Implementation, World Language, Math and Health curriculum adoption, Operation and Maintenance, BVSD Enrollment Showcase, Communications and Translations, District utilities, Mental Health Advocates, CU Renee Crown Wellness Institute, Out of District placements, Summer Summit and high school credit recovery, Teacher Substitute incentive and Para Sub Rate increase for Special Education and Preschool, High School cell phone implementation support, APT Market survey and salary adjustments, enrollment records, concurrent tuition, Special Education settlements, Human Resources support, teacher, counselor, psychologist/social work and other negotiated FTE impacts as well as other fees, contracts and services.

2024-25 Total Reserves: \$44.8M

- \$2.6M net increase in Reserves from the 2023-24 Revised Budget is comprised of:
 - An overall increase in expenditures will result in an increase of required TABOR and contingency reserves. In 2024-25 there is \$4.7M multi-year projects being approved and \$556K in multi year contract reserves being held.

General Operating Fund (continued)**Summary of Assumptions (continued)**

2024-25 Total Transfers: \$69.3M

- \$1.5M net decrease in Transfers from the General Operating Fund from the 2023-24 Revised Budget is comprised of:
 - Removal of any one-time 2023-24 transfers.
 - Increase of ongoing transfers as needed to funds related to 4.0 percent COLA, step increases, negotiation schedule adjustments, and health rate increase of 0.5 percent.
 - Increase to the Athletics Fund ongoing for new requests.
 - Ongoing transfer increase to Risk Management Fund to account for increased premiums and activity in the fund.
 - Increase to the Preschool Fund to support program as it moves to a five-day-a-week model and takes over the Enrichment portion of the programming from Community Schools Fund.
 - One-time transfer to Health Insurance Fund for pending employee negotiation items.
 - Food Services Fund increase due to the removal of the one-time reduction in the transfer in 2023-24.
 - Increase ongoing to Capital Reserve for Vehicle While Fleet obligations.
 - Ongoing increase to the Athletics Fund to support COLA and inflationary increases from outside contractors.
 - Increase to the Transportation Fund for impact with preschool transportation, COLA, and new one-time requests.
 - 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.

General Operating Fund (continued)

Stretching Your BVSD Dollar

	20-21 REVISED BUDGET	21-22 REVISED BUDGET	22-23 REVISED BUDGET	23-24 REVISED BUDGET	24-25 REVISED BUDGET	% of Total
INSTRUCTION	\$216,962,979	\$232,556,053	\$250,951,874	\$262,687,714	\$278,688,614	70.48%
Regular Education	161,218,548	174,484,946	186,789,897	194,366,420	204,248,015	51.66%
Special Education	42,762,928	44,019,371	46,217,439	51,079,027	56,910,738	14.39%
Career and Technical Education	2,564,756	3,219,271	6,628,541	4,611,370	5,611,086	1.42%
Cocurricular Education and Athletics	1,135,066	1,157,232	1,212,549	1,164,309	1,061,991	0.27%
Culturally and Linguistically Diverse Education	7,648,930	7,967,349	8,292,685	8,811,898	8,786,613	2.22%
Gifted and Talented Education	1,632,751	1,707,884	1,810,763	2,654,690	2,070,171	0.52%
INSTRUCTIONAL SUPPORT	\$32,496,629	\$32,601,655	\$35,207,272	\$37,973,351	\$43,233,562	10.93%
Student Services	17,143,524	17,977,287	20,333,128	24,624,518	26,895,673	6.80%
Instructional Staff Support	15,353,105	14,624,368	14,874,144	13,348,833	16,337,889	4.13%
SCHOOL ADMINISTRATION AND OPERATIONS	\$33,070,685	\$34,427,145	\$38,252,481	\$39,731,901	\$44,772,234	11.32%
School Administration	25,999,515	27,522,473	28,920,097	31,032,449	33,684,220	8.52%
Operations and Maintenance	7,071,170	6,904,672	9,332,384	8,699,452	11,088,014	2.80%
DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS	\$21,739,121	\$22,788,634	\$26,989,964	\$27,707,378	\$28,736,177	7.27%
General Administration	4,428,539	4,509,682	6,046,065	5,049,313	5,220,786	1.32%
Business Services	4,946,999	5,171,768	5,419,030	5,622,150	5,400,831	1.37%
Central Services	12,363,583	13,107,184	15,524,869	17,035,915	18,114,560	4.58%
GRAND TOTAL	\$304,269,414	\$322,373,487	\$351,401,591	\$368,100,344	\$395,430,587	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 2024-25 Revised Budget adjustment plan outlines notable changes to the General Operating Fund's expenditure budget, comparing the 2023-24 Revised Budget to the current year's budget.

All Program Areas			
Provides \$3.7M and \$10.3M increases in step and 4.0 percent COLA raises respectively, \$3.2M for variable benefits related to the step and COLA raises, \$1.2M for Health insurance rate increase of 5.0 percent, \$1.4M for Horizontal Lane Changes, \$2.6M in Salary Attrition savings from turnover of senior staff, \$2.1M reduction in staffing formula teacher and paraeducator due to decline in enrollment, \$500K for ongoing negotiation items and \$1.2M in one-time negotiation items. \$1.5M ongoing in Special Education staffing needs including new ILC programs, \$2.8M in one-time school and department staffing needs, and an estimated \$5M in savings in salaries and benefits expected at mid-year of salary and benefit savings. As part of a reduction necessary to meet staffing negotiation needs, \$2.8M was reduced in ongoing staffing and \$1M in a reduction in teacher substitute rates. Staffing formulas for staff have been adjusted due to enrollment impacts.			
	Instruction		Department
Remove 2022-23 One-time Textbook Carryover	\$ (6,579,305)		All Schools
Remove 2022-23 One-time School Resource Allocation Carryover	(453,753)		All Schools
Add 2023-24 One-time Instructional Materials	12,650		All Schools
Add 2023-24 One-time Textbook Carryover	6,366,075		All Schools
Add 2023-24 One-time School Resource Allocation Carryover	329,907		All Schools
Subtotal Changes In Carryover Funds	\$ (324,426)		
Add Ongoing READ Act support	\$ 175,761		Literacy
Add Ongoing Concurrent, Ascent, TREP programming	156,000		Various Schools
Remove Ongoing Software (permanent reduction)	(185,000)		Academics
Add Ongoing Instructional Staff Teachers and Paras	932,065		Various Schools
Add Ongoing Special Education staff due to IDEA reduced allocation	380,822		Various Schools
Align budget for BVSD Online	(41,000)		BVSD Online
Subtotal Changes In Ongoing Funding	\$ 1,418,648		
Remove 2023-24 One-time Staffing Reserve (FTE)	\$ (2,500,000)		District Wide
Remove 2023-24 One-time Para Negotiation retention and stipends	(420,000)		District Wide
Remove 2023-24 One-time Support Marshall Fire Schools (FTE)	(853,608)		Marshall Fire impacted schools
Remove 2023-24 One-time Special Education (FTE)	(440,261)		Special Education
Remove 2023-24 One-time K-5 Instructional Reserve (FTE)	(1,800,000)		Elementary Level
Remove 2023-24 One-time Virtual Literacy Interventionists (FTE)	(480,000)		Online Learning
Remove 2023-24 One-time Career and Technical and Grad + (FTE and non-personnel)	(1,291,510)		Career and Technical
Remove 2023-24 One-time Out of District Placements Special Education	(225,000)		Special Education
Remove 2023-24 One-time Summer Learning including Credit Recovery	(108,100)		District Wide
Remove 2023-24 One-time READ Act support	(35,202)		Literacy
Remove 2023-24 One-time Literacy Adoption	(1,840,000)		Literacy
Remove 2023-24 One-time Special Education legal settlements	(244,187)		Special Education
Remove 2023-24 One-time AALPS Support	(140,000)		District Wide
Remove 2023-24 One-time Intensive Learning Center setup	(36,000)		District Wide
Add One-time Sub Incentive stipend	652,227		District Wide
Add One-time Summer Summit, Concurrent Tuition, and Credit Recovery	635,123		District Wide
Add One-time Out of District Placements Special Education	225,000		Special Education
Add One-time GED Program	84,150		High School
Add One-time Curriculum Materials (LA, Math, Literacy)	488,634		District Wide
Add One-time Special Education Staffing Reserve	2,000,000		Special Education
Add One-time Small School Staffing Reserve	2,500,000		Various Schools
Add One-time Special Education Settlements	255,600		Special Education
Add One-time Staffing Reserve	2,500,000		District Wide
Add One-time Literacy Adoption and Professional Development	2,334,910		District Wide
Add One-time Para Negotiations - RBT 5 percent stipend	200,000		District Wide
Add One-time Special Education ILC Materials	20,000		Special Education
Add One-time Bilingual Expansion Materials	15,500		Middle School Level
Add One-time Grad Plus Support Stipends, Software	161,500		High School
Add One-time World Language - Spanish and Newcomers Adoption	1,118,900		District Wide
Add One-time High School Math Adoption	1,450,000		High School
Add One-time Health Adoption - Grades 6-12	1,400,000		Secondary Schools
Add One-time Math Adoption	251,450		District Wide
Subtotal Changes in One-Time Funding	\$ 5,879,126		
Instruction Total	\$ 6,973,348		

General Operating Fund (continued)

Budget Adjustment Plan (continued)

Student Support Services		Department
Remove 2022-23 Family Resource Schools	\$ (160,000)	School Leadership
Remove 2022-23 Medicaid Carryover	(1,036,262)	Nursing Services
Add 2023-24 Medicaid Carryover	1,369,533	Nursing Services
Subtotal Changes In Carryover Funds	\$ 173,271	
Add Ongoing 504 and ADA Student Support	\$ 15,000	Legal Services
Add Ongoing Medicaid	800,000	Nursing Services
Add Ongoing Preschool IEP Meeting Support	21,915	Early Childhood
Subtotal Changes In Ongoing Funding	\$ 836,915	
Remove One-time SPAN Training	\$ (40,060)	Nursing Services
Add One-time Mental Health Advocations (Impact on Education donation)	903,058	Student Support Services
Add One-time CU Renee Crown Wellness Institute	259,513	Superintendent's Office
Add One-time Health Curriculum Support	100,000	Nursing Services
Subtotal Changes In One-Time Funding	\$ 1,222,511	
Student Support Services Total	\$ 2,232,697	
Instructional Support Programs		Department
Remove 2022-23 Instructional Carryover - AVID, GT, Literacy, Equity, Grad Plus	\$ (62,359)	Various Departments
Subtotal Changes In Carryover Funds	\$ (62,359)	
Move Executive Director of Academics and Assistant from PK to General Fund	\$ 284,209	Academics
Subtotal Changes In Ongoing Funding	\$ 284,209	
Remove One-time Curriculum Support	(36,455)	Curriculum
Remove One-time Equity DEI and Educators of Color	(41,000)	Equity Department
Remove One-time Strategic Initiatives	(10,000)	Strategic Initiatives
Remove One-time School Readiness	(11,500)	School Readiness
Remove One-time Curriculum Support Bilingual Classroom expansion	(72,000)	Middle School Level
Add One-time Strategic Plan Implementation	1,667,000	District Wide
Add One-time Multi Sensory Education Training	100,000	Literacy
Add One-time Curriculum Support	36,500	Curriculum
Subtotal Changes in One-Time Funding	\$ 1,632,545	
Instructional Support Programs Total	\$ 1,854,395	
School Administration and Operations		Department
Remove 2022-23 University of Virginia (UVA) Carryover	\$ (36,600)	Superintendent's Office
Remove 2022-23 Board Travel Carryover	(1,811)	Board of Education
Remove 2022-23 Professional Learning Carryover	(113,221)	Professional Learning
Add 2023-24 Operation and Security Carryover	45,745	Operations
Add 2023-24 University of Virginia (UVA) Support	113,900	Superintendent's Office
Subtotal Changes In Carryover Funds	\$ 8,013	
Add Ongoing Graduation	\$ 55,000	High Schools
Add Ongoing Electric Vehicle Charging Stations	23,400	Operations
Remove Ongoing Security app	(22,535)	Operations
Subtotal Changes in Ongoing Funding	\$ 55,865	
Remove One-time UVA Middle Level Cohort	\$ (120,000)	Schools supported by a Grant
Remove One-time Enrollment Survey's	(52,500)	School Leadership
Remove One-time Sustainability Utility Management Services	(13,380)	Operations
Remove One-time BVSD Showcase	(130,400)	District Wide
Remove One-time Family Engagement	(7,920)	District-Wide
Add One-time High School Cell Phone implementation	75,000	High Schools
Add One-time Charter Review support	10,000	School Leadership
Add One-time Utilities	351,900	District-Wide
Add One-time Operations Safety and Security Professional Dev	10,000	Operations
Add One-time Family Engagement	7,920	District-Wide
Add One-time Operations and Maintenance Support	505,256	Operations
Add One-time BVSD Showcase	130,000	District Wide
Subtotal Changes in One-Time Funding	\$ 765,876	
School Administration and Operations Total	\$ 829,754	



General Operating Fund (continued)

Budget Adjustment Plan (continued)

District-Wide Services/Central Administration		Department
Remove 2022-23 Information Technology Department Carryover	\$ (83,850)	Information Technology
Remove 2022-23 Information Technology Computer Refresh - Student and Staff	(428,047)	Information Technology
Remove 2022-23 BVPA Tuition Reimbursement Carryover	(46,019)	Human Resources
Add 2023-24 Human Resources Carryover Recruitment	14,000	Human Resources
Add 2023-24 Information Technology Computer Refresh - Student and Staff	430,638	Information Technology
Add 2023-24 BVPA Tuition Reimbursement Carryover	52,969	Human Resources
Add One-time Prepaid Accounting Entry for Information Technology Software	1,618,756	Information Technology
Subtotal Changes in Carryover Funds	\$ 1,558,447	
Remove District Print Shop - moving to Community Schools Fund	\$ (55,000)	Print Shop
Remove Information Technology (permanent reduction)	(200,000)	Information Technology
Remove Professional Development support (permanent reduction)	(119,000)	Professional Development
Remove CASE Membership (permanent reduction)	(85,000)	Superintendent Office
Remove Lease Proceeds	(270,000)	District Wide
Add Ongoing APT Market Survey Salary Adjustments	479,113	District Wide
Add Ongoing BVCEA Internal Equity Salary Adjustments	53,505	District Wide
Add Ongoing Community Schools and Business Services	186,723	BVSD Online
Add Ongoing Unit Tuition Reimbursements	42,797	Human Resources
Add Ongoing 1:Web	352,727	Information Technology
Add Ongoing Translation Services	125,000	Translations
Add Ongoing Information Technology - Firewall and Internet and Phone Licensing	589,060	Information Technology
Add Ongoing Information Technology - Firewall and Internet and Phone Licensing	562,000	Information Technology
Add Ongoing Internal Credit for Operations and Technology Fund	(562,000)	Information Technology
Add Ongoing Legal Services Contracted Services	75,000	Legal Services
Subtotal Changes in Ongoing Funding	\$ 1,174,925	
Remove One-time Market Salary Reviews	\$ (143,300)	Human Resources
Remove One-time Board Election Fees	(50,000)	Board of Education
Remove One-time Security support	(90,000)	Security
Remove One-time Communications	(100,000)	Communications
Remove One-time Translation Services	(200,000)	Translations
Remove One-time Human Resources (FTE)	(178,215)	Human Resources
Remove One-time Information Technology Firewall	(212,212)	Information Technology
Remove One-time Information Technology (FTE)	(176,000)	Information Technology
Add One-time APT Market Survey and Salary Adjustments	524,113	Various Departments
Add One-time Enrollment Records - scanning	75,000	Student Enrollment
Add One-time Union President release time	58,000	Human Resources
Add One-time Translation Services	200,000	Translations
Add One-time Information Technology	115,214	Information Technology
Add One-time Communications	50,000	Communications
Subtotal Changes in One-Time Funding	\$ (127,400)	
District-Wide Services/Central Administration Total	\$ 2,605,972	
All Program Areas Total		\$ 26,739,984

General Operating Fund (continued)

Summary of Changes in FTE

This a summary of the General Fund base positions.

2023-24 REVISED BUDGET		2,836.914	FTE
ADMINISTRATION CHANGES			
605 CURRICULUM, ASSESSMENT & INSTRUCTION	Change		1.000
Budget Reorganization TOSA to Director of STEAM	(1.000)		
Budget Reorganization Executive Director of Academic Services (was Preschool Fund)	1.000		
Budget Reorganization Administrative Assistant (was Preschool Fund)	1.000		
611 SPECIAL EDUCATION	Change		3.500
Add Ongoing Special Education TOSA-ILC Success Specialist	1.000		
Budget Reorganization Clerical and Teacher IDEA funding change	2.500		
613 STUDENT SUCCESS	Change		2.800
Budget Reorganization Contractor to Mental Health Advocate	2.800		
Budget Reorganization Director to Coordinator	0.000		
614 INSTITUTIONAL EQUITY	Change		(1.000)
Remove Ongoing Coordinator	(1.000)		
622 SOUTHWEST NETWORK	Change		(0.800)
Remove Ongoing Clerical	(0.800)		
624 STEM/STEAM	Change		(1.000)
Budget Reorganization TOSA to Director of STEAM	1.000		
Remove Ongoing TOSA's	(2.000)		
634 LITERACY INSTRUCTION	Change		-
Remove One-Time Virtual Literacy Interventionists	(4.000)		
Add One-Time Virtual Literacy Interventionists	4.000		
642 MAINTENANCE & OPERATIONS	Change		1.000
Budget Reorganization Maintenance	1.000		
643 ENVIRONMENTAL SERVICES	Change		0.750
Budget Reorganization Security Dispatcher	1.000		
Budget Reorganization Custodian floater to Transportation	(0.250)		
686 PROFESSIONAL LEARNING	Change		(0.750)
Remove One-Time Evaluation Specialist	(0.500)		
Remove Ongoing Communication Specialist	(1.000)		
Budget Reorganization Induction Mentor to Coordinator-Employee Services	0.000		
Add Ongoing Evaluation Specialist	0.750		
687 HUMAN RESOURCES	Change		(0.100)
Budget Reorganization Recruiting Manager to Director of Recruiting	(0.100)		
Remove One-Time HR Recruiting and Staffing	(2.000)		
Add Ongoing Specialist - ADA and Employee 504	1.000		
Add One-Time HR Recruiting and Staffing	1.000		
688 BUDGET SERVICES	Change		(0.100)
Remove Ongoing Budget Analyst	(0.100)		
689 INFORMATION TECHNOLOGY	Change		(1.000)
Remove One-Time Enterprise Systems Specialist	(1.000)		
698 HEALTH SERVICES	Change		(0.215)
Budget Reorganization Ongoing Vision Screener & HR Trainer	(0.465)		
Budget Reorganization Contractor to Nurse	0.250		
690 ACCOUNTING SERVICES	Change		1.115
Budget Reorganization Ongoing Director of Accounting	0.400		
Budget Reorganization Ongoing	0.815		
Remove Ongoing Accounting Assistant	(0.100)		
691 BENEFITS AND RISK	Change		(0.400)
Budget Reorganization Ongoing Benefits Analyst	(0.400)		



General Operating Fund (continued)

Summary of Changes in FTE (continued)

ADMINISTRATION CHANGES (CONTINUED)		FTE
791 WAREHOUSE	Change	(2.000)
Remove Ongoing Warehouse staff	(2.000)	
792 PRINT SHOP	Change	(2.000)
Budget Reorganization Ongoing staff to Community Schools Fund	(2.000)	
SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)		0.800
SCHOOL CHANGES	Change	
Staffing Formula - Elementary Teachers	(5.001)	
Staffing Formula - Middle School Teachers	1.425	
Staffing Formula - High School Teachers	(4.149)	
Reductions - High School Teachers	(10.000)	
Staffing Formula - Elementary Paras	(0.562)	
Staffing Formula - Middle School Paras	0.075	
Staffing Formula - High School Paras	(0.132)	
Staffing Formula - Elementary Specials	(0.883)	
Add Ongoing Special Education Paraeducators	6.563	
Add Ongoing Special Education Teacher	6.000	
Add Ongoing BVSD Online	0.058	
Add Ongoing BCBA	0.300	
Add Ongoing Occupational Therapist	1.400	
Add Ongoing Speech Language Pathologists	0.300	
Add One-Time Bilingual Expansion Teacher	1.160	
Add One-Time Accelerated Math Teacher	1.500	
Add One-Time Speech Language Pathologists	0.500	
Add One-Time Psychologists / Social Worker	0.500	
Add One-Time Psychologists (non-SPED)	5.400	
Add One-Time Special Education Teacher	2.000	
Add One-Time Special Education Paraeducators	1.750	
Add One-Time Educational Interpreter	0.500	
Add One-Time Instrumental Music Teachers	1.300	
Add One-Time High School Counselors	2.300	
Add One-Time Postsecondary Success Coordinator	1.000	
Add One-Time Grad Plus Building Coordinators	2.500	
Add One-Time High School Career and Technical Teachers	5.400	
Remove Ongoing Preschool Teacher	(0.716)	
Remove Ongoing CTE Assistant Principal	(1.000)	
Remove Ongoing Middle School Assistant Principal	(1.000)	
Remove One-Time Teachers due to Staffing Formula	5.760	
Remove One-Time Paras due to Staffing Formula	0.061	
Remove One-Time Deans - Response to Marshall Fire	(3.000)	
Remove One-Time Special Education Para Support	(2.625)	
Remove One-Time Special Education Teachers	(2.800)	
Remove One-Time Psychologists (non-SPED)	(1.700)	
Remove One-Time Occupational Therapists	(0.800)	
Remove One-Time K-5 Instructional Bandwidth Reserve	(15.000)	
Remove One-Time Postsecondary Success Coordinator	(1.000)	
Remove One-Time Grad Plus Building Coordinators	(2.500)	
Remove One-Time High School Career and Technical Teachers	(4.400)	
Budget Reorganization Boulder Universal Assistant Principal to Principal	0.000	
Budget Reorganization Clerical Staff Arapahoe Ridge and Career and Technical	0.094	
Budget Reorganization Ongoing Concurrent Teacher to AALPS Program	0.974	
SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)		(8.448)
TOTAL STAFFING FTE ADDITIONS/REDUCTIONS		(7.648)
2024-25 REVISED BUDGET		2,829.266 FTE

Capital Projects

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

Building Fund

Summary

The Building for Student Success program is a bond-funded capital improvement program that has provided renovations to schools and facilities throughout BVSD. Funding for the program was generously approved by voters in 2014 and is managed separately from the district's general operating budget and other funds. These funds may only be used for construction, personnel to manage construction, and to purchase items such as furniture or equipment.



The \$677.1M program, which has provided improvements at every school and facility, is 97 percent complete. Some relatively small projects are planned for 2022. The remaining balance of \$13.3M is allocated to finish design and contribute to construction of a new building for New Vista High School. The funds for the New Vista project are not sufficient to complete construction and additional funding will be needed.

2022 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.



Capital Projects (continued)

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 Reserve Fund

Summary

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

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

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

During the budget development process for the Capital 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?

Capital Projects (continued)

Impacts of Capital Projects on General Fund

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

Capital Reserve

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

Health/Safety: These projects support the repairs, replacements, or construction tasks related to conditions in 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, and plumbing systems within district 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.

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

2022 Bond

The 2022 Building for Student Success program was approved by voters in November 2022. Project design began in 2023, and 2024 was the first major construction season of the program with numerous projects being completed. The most influential mechanism the capital improvement work has to impact the general fund is through energy and water efficiency improvements and associated utility billing. Although the bond program as a whole didn't focus on energy efficiency, many of the systems being renewed, from rooftop units to LED lighting retrofits, will greatly increase occupant comfort while reducing energy consumption through more efficient equipment, current technology, and better data to inform decision making.

Guided by the goals of our Sustainability Action Plan and the strategies of our Green Building Guiding Principles, each renovation project is an opportunity to make improvements at a range of levels in these areas. However, variables such as weather and occupant behavior, coupled with rising utility rates can make it difficult to attribute quantifiable financial impacts to this work. Nonetheless, energy use across the District has decreased each year as more bond projects are implemented, and we can assume that some cost is avoided with these reductions.

One change where we have seen some impact is through the upgrade to a new software system for HVAC controls. The system as a whole is more robust in most of its features, including more customized scheduling, which will likely translate to more energy savings. We have already seen some improvements due to changes made by adjusting programming at Douglass and Emerald elementary schools to decrease both overall use and during peak



Capital Projects (continued)

Impacts of Capital Projects on General Fund (continued)

demand times when costs are higher. From FY23 to FY24 at Douglass, usage dropped 72,124 kWh with a savings of \$8,512. For the same time period at Emerald, usage dropped 88,578 kWh for a savings of \$15,003. We anticipate using this programming as a model for other similar buildings once the conversion is complete and commissioned.

One area where we have seen a definite improvement is the reduction of catastrophic failures that could be attributed to outdated programming and "stuck" programs in the old building automation system. We had many issues related to outside air dampers malfunctioning and causing spaces and hydronic coils to freeze & break during times of extreme cold weather. As buildings were converted, we have seen a significant improvement in the operation of the system and effectiveness of the programming. Overall, the system seems to be much more reliable.

Looking ahead, we anticipate seeing a significant reduction in utilities costs for New Vista High School with the construction of a new, high-performing building and the demolition of the existing building. The new building is designed to be 26 percent better than code baseline for annual energy costs and is expected to reduce energy consumption by over 60 percent compared to the existing building. The roof is solar ready and staff are exploring what it would take to add a photovoltaic system. Low flow plumbing fixtures have been installed where appropriate inside the building. Outside, the landscape plan includes low water use plants, and an artificial turf field will further reduce water needs.

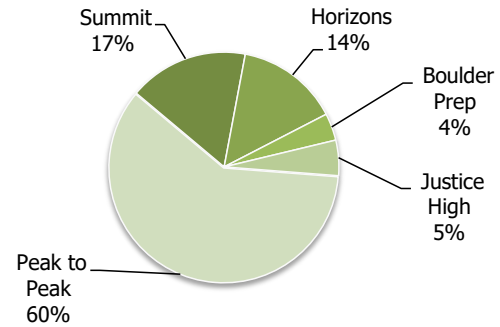
Charter School Fund

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



	2024-25 Summit Budget	2024-25 Horizons Budget	2024-25 Boulder Prep Budget	2024-25 Justice High Budget	2024-25 Peak to Peak Budget
BEGINNING BALANCE	\$ 1,502,790	\$ 870,286	\$ 1,038,520	\$ 1,041,816	\$ 7,820,035
REVENUE:					
Per-Pupil Funding:	\$ 4,107,608	\$ 4,017,836	\$ 1,124,706	\$ 1,008,432	\$ 16,182,996
Override Election Revenue	1,122,522	1,044,300	303,428	261,925	4,521,229
Other State Revenue	43,061	180,983	54,049	125,088	754,580
Fundraising Revenue:	75,000	-	-	-	316,200
Athletic Fees	32,000	-	-	-	-
Instructional Fees	56,000	-	-	-	-
Misc. Revenue	62,000	269,285	-	9,372	1,954,235
CDE Capital Construction:	70,360	69,938	44,807	14,379	565,802
TOTAL REVENUE	\$ 5,568,551	\$ 5,582,342	\$ 1,526,990	\$ 1,419,196	\$ 24,295,042
TOTAL RESOURCES	\$ 7,071,341	\$ 6,452,628	\$ 2,565,510	\$ 2,461,012	\$ 32,115,077
TOTAL EXPENDITURES:	\$ 6,756,537	\$ 5,774,373	\$ 1,525,091	\$ 2,003,193	\$ 23,881,563
EMERGENCY RESERVE	\$ 164,807	\$ 167,470	\$ 45,810	\$ 42,576	\$ 719,365
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 6,921,344	\$ 5,941,843	\$ 1,570,901	\$ 2,045,769	\$ 24,600,928
ENDING BALANCE	\$ 149,997	\$ 510,785	\$ 994,609	\$ 415,243	\$ 7,514,149
PROJECTED ENROLLMENT:	Summit 366.0	Horizons 358.0	Boulder Prep 100.2	Justice High 94.3	Peak to Peak 1,444.3



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 Annual Comprehensive 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 2024-25 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.

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 2024-25 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, 2024, fiscal year-end, which is also available on the district's Financial Transparency web page.



BOULDER VALLEY SCHOOL DISTRICT

ORGANIZATIONAL SECTION

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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 Google, 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 179 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



We are six years into the [Boulder Valley School District's All Together for All Students Strategic Plan](#) and there are many areas of celebration.

We remain extremely proud of the tremendous growth seen in the schools where BVSD has intentionally invested in leadership development, staffing support, building capacity in teachers and practices, and differentiated funding. [BVSD's four high support schools – Columbine, Kohl, Pioneer and Sanchez – improved their standing in the state's accountability system](#), by utilizing data to better support individual student needs.

This milestone, however, is the perfect time for us to review our work and to look for ways for us to improve. That is why we brought in an independent expert to thoroughly look at our efforts, critically evaluate them and provide us with suggestions on our path moving forward.

Overall the review recommended that BVSD largely stay the course, with the following improvements:

- Combine some initiatives
- Implement Multi-Tiered Systems of Support consistently at every school and dedicate resources to MTSS data and instruction
- Ensure equity remains a focus and connect it to teaching and learning, MTSS and progress monitoring
- Include other subpopulations in data analysis to assure all groups are considered in strategic focus
- Set non-negotiable expectations consistent across all schools
- Continue needs-based allocations
- Redevelop approaches to address disproportionality and metrics
- Focus on prioritized standards and connect with new curriculum adoptions to increase implementation fidelity
- Expand and enhance community partnerships and career discovery

Built on this feedback, our team has identified four new Strategic Objectives for our educators:

Strategic Plan (continued)

Strategic Objectives



- **No Limits:** Start with a belief that every student can and should reach standards
- **Next Best Step:** Know students' strengths and needs and continually identify instructional strategies
- **Define the Destination:** Help students explore career pathways and provide opportunities for them to reach their dreams
- **Valued & Included:** Foster an environment where all students thrive

By creating a focus on these areas, we believe that BVSD will be able to meet our ambitious goals of narrowing achievement and opportunity gaps and reducing disproportionality.

Over the past six years, we have accomplished a lot. Here are some of the goals achieved and the estimated cost of attaining each goal.

- 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
- Developed a needs-based allocation system
 - Differentiated Funding \$5.3M
- Centralized interpretation and translation services to ensure non-English speaking families can fully participate in their child's education
 - Translation Department \$400K
- 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.

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:

- By May 31, 2025, provide the Board an annual update on the alignment and effectiveness of Strategic Plan implementation efforts.
- By January 31, 2025, develop and implement new district wide cell phone policy.
- By February 1, 2025, develop and finalize metrics/dashboards aligned with district UIP to track district progress of Strategic Plan Implementation.

Successes:

- UIP/Strategic Plan Goals and leading measures present to the Board on December 17. Data dashboards on track to be fully operational by February 18.
- Cell phone board policy approved on November 10 with implementation beginning in January 2025.
- Dashboards aligned with district UIP to track progress of Strategic Plan are scheduled to be live in February 2025 with a presentation to the board at the February 18 worksession.

COMMUNICATIONS

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. The communications department is committed to providing timely, accurate and accessible resources, crisis/emergency communication, and necessary information to families, students and our community.

Goals:

- Promote the outstanding attributes of the district, celebrate achievements and build pride in the institution. Create pride and positivity within our community by sharing successes as well as opportunities and resources with a commitment to inclusiveness and equity.
- 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.
- Build trust and engagement through accurate, transparent, relevant, simple and timely communication and adapt to the varying needs of our community.

Successes/Outcomes:

- Following promotional efforts, enrollment applications increased during the 2025-2026 Open Enrollment period to 4,981 in mid-February. Additionally 320 students applied for and 269 students accepted enrollment as part of the new Bright Futures Ahead (commuter) enrollment preference in its inaugural year and the BVSD is the Place to Be Showcase grew in attendance by more than 200 people.
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Departmental Goals (continued)

- To comply with [HB21-1110 Colorado Laws For Persons With Disabilities](#), the communications department implemented accessibility software district-wide resulting in improved accessibility scores for school and district websites.
 - BVSD parents consistently engage with district-level communications at an open rate of 65% or more in the 2024-25 school year.
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DEPUTY SUPERINTENDENT'S OFFICE

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:

- Improvement in student outcomes and school ratings on School Performance Framework and midyear outcomes
- Initiate and support 10 Cohort 1 Strategic Plan Support schools and accompanying structures and systems
- Support 3 middle schools in University of Virginia (UVA) Partnership for Leaders in Education (PLE) engagement
- Progress in implementation of MTSS and DDI with target of 100% of schools practicing DDI
- Prioritize school leader observation and feedback to staff with focus on teacher quality standard 1A: Teachers provide instruction that is aligned with the Colorado Academic Standards and their district's organized plan of instruction.
- Measurable Strategic School Improvement goals & UIP goals aligned to the District UIP
- Increases in Grad+ and career pathway K-12

Successes/Outcomes:

- All but one school has reached highest state rating of Performance on School Performance Framework
 - Mid-year assessments for literacy and math demonstrate growth across student groups and across school levels
 - Successful launch of Cohort 1 Strategic Plan Support schools with Strategic Plan Support Team members and infrastructure for support established
 - School leaders utilized CMAS/PSAT/SAT data to identify specific & measurable goals for UIP
 - School leaders established schedules to ensure all teachers receive regular walk-throughs, observation and feedback using observation tools provided in support of Standard 1, Element A professional growth focus
 - Nearly 90% of students recognized for Grad+ participation in 2024 graduating class; career and post secondary pathways established K-12 and currently in phased implementation
-

Student Support Services

Purpose: The Student Support Services department is dedicated to fostering an inclusive and nurturing educational environment where every student has access to the resources and support they need to thrive. Our purpose is to provide comprehensive systems, structures, and resources that address students' behavioral, social-emotional, and mental health needs. By collaborating with departments, schools, families, and community organizations, we ensure that all students receive equitable, culturally responsive support. Our mission is to empower students to be healthy, resilient, and fully prepared to succeed academically and personally, creating a foundation for lifelong learning and well-being.



Departmental Goals (continued)

Goals:

- Collaborate with the Renée Crown Wellness Institute to launch our first system-wide survey around wellness called BWell - Lifting Voices of Students, Parents & Staff
- Provide district-wide mental health support for students as we have moved away from our contract with Mental Health Partners.
- Joined the Autism Advisory Committee to better understand neurodivergent students and how to support their learning needs with the supports/protocols we provide in Student Support Services.
- Provide Bully Prevention support for schools' related programming.
- Teach and provide Restorative Practices and Restorative Justice as a part of the culture and climate of our schools and the district.
- Support policy and equity-driven discipline practices and procedures.
- Support policy and CDE-aligned attendance practices.
- Coordination of AALPS program (program to re-engage students in learning, combined with mental health support at the high school level).
- Provide collaboration, support and consultation for school leaders on all of the above and related topics in an on-call, impressively responsive basis.
- Oversight of student enrollment for situations that involve high level legal charges.

Success/Outcomes:

- The BWell - Lifting Voices of Student, Parents & Staff Survey was completed in October. Results will be shared in May. We will use the results to guide our practices moving forward.
- We have a designated Mental Health Advocate for all of our schools in BVSD. This is the first time that we have operated in this capacity.
- We received feedback from the Autism Advisory Team and are working to update our protocols with Suicide Risk Reviews.
- BVSD is approved for the next round of the CDE Bully Prevention grant to begin SY 25-26.
- Restorative Practices outpace other discipline resolutions by approximately 40%.
- Overall district attendance continues to improve; up 1% from last year, 93% to 94%.
- Routine inter department collaboration with MTSS Team to ensure aligned school support for all tiers of behavioral support.
- Routine collaboration with Safety & Security, Legal Counsel, Executive Team and Special Education, especially for high level students/situations.
- Approximately 80 students who need the most re-engagement support (for a variety of reasons) at the high school level, are supported by the AALPS staff and program.

ACADEMICS

Culturally and Linguistically Diverse Education (CLDE)

Purpose: We believe that bilingualism is an asset. As such, we strive to provide equitable instruction to district Emerging Bilingual (EB) students. We provide teachers, principals and instructional coaches with professional learning and support in order to help students to acquire English and maintain their home language. We have an ongoing effort to improve language learning paired with access to grade level curriculum. We support Dual language education through aligning programmatic vision and instructional coaching. We oversee state and Federal mandated identification, assessment and progress monitoring.

Goals:

- Support Culturally and Linguistically Diverse students and families across BVSD by improving the capacity of leaders, ELD teachers, and all content educators.
- Promote instructional best practices, culturally and linguistically responsive approaches and language scaffolds and support to benefit all learners.
- Develop consistency and coherence in BVSD programming to support multilingual learners

Departmental Goals (continued)

Success/Outcomes:

- Implementation of co-teaching across all BVSD elementary schools.
 - Structured Itinerant and consult support in schools with smaller number of EB students
 - Co-teaching and newcomer specific courses at all middle schools
 - 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.
-

Equity and Inclusive Teaching and Learning (EITL)

Purpose: To provide strategy and leadership for culturally responsive teaching and leadership for the entire district.

Goals:

- Facilitate professional development for school leaders on culturally responsive teaching & leadership.
- Provide consultation, strategy, and support to district and school leaders to address bias and discrimination.
- Create resources to enhance inclusive teaching to develop students who can contribute and live in a diverse society.

Success/Outcomes:

- Provided professional learning/development opportunities for school leaders and teachers.
 - Supported stakeholder groups for retention of BVSD marginalized students and employees.
 - Created processes, educational resources, and toolkits to affirm the valued and included components of the strategic plan.
-

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:

- All schools will complete an MTSS Rubric in order to identify a baseline for districtwide implementation of MTSS
- All schools will be implementing Data Driven Instruction (DDI)
- All schools with an embedded DDI Implementation coach will demonstrate progress toward CORE implementation on the DDI Implementation Guide
- All schools with embedded support of MTSS Coordinator (behavior specialist) will show a reduction in discipline referrals

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.
-



Departmental Goals (continued)

Early Childhood Education

Purpose: The Early Childhood Education Department partners with BVSD leaders, teachers, school staff, and families to create inspiring, inclusive, and joyful learning environments in our preschool and kindergarten classrooms. We ensure all students have access to academic and developmental grade-level standards by supporting teachers with their use of data, intentional planning, and playful learning in their classrooms throughout the day. We oversee the enrollment process for preschool students and our Preschool Community Liaisons lead family engagement activities throughout the year. The ECE Department also provides oversight and implementation of the district preschool enrichment program. This program provides an extended day opportunity for preschool students at 13 of our 24 preschool sites.

Goals:

- Provide the best possible instruction and enrichment to promote whole child development. We want children to develop a lifelong love of learning and the foundational skills that go hand and hand with educational success.
- Provide preschool and kindergarten leadership and staff a variety of professional development opportunities, both in-person and virtual.
- Oversee compliance of the Colorado Child Care Licensing Rules and Regulations for our preschool program.
- Recruit and support preschool families with the enrollment process and continue to support them throughout the school year through family events, referrals to community resources, and a variety of family engagement activities.

Success/Outcomes:

- We provide a high quality and inclusive preschool program that serves 3-5 year olds who are funded through the Colorado Universal Preschool Program, 3 year old Tuition-Based Program, and Preschool Special Education.
- We have achieved and continue to maintain a Level 4 Colorado Shines Quality Rating for our preschool classrooms.
- We support all new kindergarten teachers through in-person and on-line professional development.
- We collaborate with the literacy department to develop resources and support kindergarten teachers with the implementation of approved literacy materials.
- We are implementing the Colorado Universal Preschool program and collaborating with the Colorado Department of Early Childhood and our Local Coordinating Organization (LCO) to support families with enrolling through the state Bridgecare enrollment system.
- We support families with the preschool application and district enrollment process and process all preschool enrollments in Infinite Campus.

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 is the 3rd year all Kindergarten students will be universally screened for dyslexia.
- New literacy materials implemented in all elementary schools.
- New literacy materials implemented in all middle schools.

Success/Outcomes:

- Reduced the number of K-3 students falling 2 or more years below grade level from 581 to 525 in just half of the school year.
- 43% of elementary students have already met their annual typical growth goal in iReady for this year.
- The number of students in monolingual programming who identify as Hispanic/Latinx and are designated SRD was reduced by 3% (11 students) from BOY to MOY.
- 42 students were exited from their READ Plan so far 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.
- The percentage of middle level students moving to at or above grade level from BOY-MOY surpassed the percentage of middle level students moving to at or above grade level from BOY-EOY last year already.
- To date, 339 teachers have been trained in Orton-Gillingham based instruction.
- To date, 22 bilingual teachers have been trained in Spanish Orton-Gillingham based instruction.

STEAM

Purpose: The STEAM Department partners with BVSD leaders, teachers, and school staff to create inclusive, supportive, and engaging learning environments in all of our STEAM subject areas. We ensure that students have access to grade-level standards and content by supporting teachers with their use of data, intentional planning, and providing curricular resource support. The STEAM department also oversees our accelerated and intervention math services.

Goals:

- Continue to enhance the learning experience for students in all STEAM subject areas.
- Increase accessibility to accelerated and intervention math services across the district.
- Support existing STEAM programs and develop additional STEAM programs as requested.

Success/Outcomes:

- Collaborate with district departments (gifted and talented, MTSS, special education) and schools to improve access to accelerated and intervention math services.
- Collaborate with schools to support and/or develop STEAM programs.
- Continue to increase the number of students engaging in higher-level math and science courses.

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. (continuing for year 2)

Departmental Goals (continued)

- 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. (continuing for year 2)
- Engage in file reviews and processes to review multi-year progress data for students on IEPs to improve our focus on achievement and growth.

Success/Outcomes:

- Graduation rate has increased 5% for students on IEPs.
 - Neurodiversity policy and course work has been implemented in BVSD.
 - Updated FBA and BSP processes with more neuroaffirming practices/approaches
 - Completed first steps toward implementing pacing changes for Wilson Reading System
 - 3-year trend in improving growth and achievement in CMAS for students on IEPs
-

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, parent perceptions, and wellness and enrollment.
- 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 and maintenance of some statistical dashboards.
 - Provided data, analysis, and data products in support of district strategic initiatives.
-

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:

- Increase CLEP testing from 1 school site to 4 school sites
- Increase CLEP testing from 150 students to 250 students, ensuring students of color have increased opportunities for earning college credits (this means that students of color in BVSD will earn 2,250 college credits via CLEP testing)
- 50% increase in students registered in work-based learning courses
- Maintain proportionality for Latino students earning the Seal of Biliteracy

Departmental Goals (continued)

- Support a culture of data analysis among the GRAD+ Leadership team via the development and implementation of a 90 Day Plan in order to increase the examination of GRAD+ Data in order to increase proportional participation in all four quadrants of GRAD+
- Strengthen partnerships with community organizations comprised of parents and community members of color
- Double career exploration opportunities in grades PK-8 from last year to this year
- Publish a clear path of coursework for students based on career interest

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.

Academic Services

Purpose: The Academics department provides leadership for the following departments: Literacy, STEAM, Gifted, Early Childhood, Special Education, Multi-Tiered Systems of Support, CLDE, and Equity and is responsible for Curriculum: Developing and managing curriculum; Instruction: Managing instruction resources/materials & supporting instruction in the classroom; Professional development: Supporting professional development; Data: Using data to inform decisions; Partnerships: Creating partnerships between district departments, schools, and community partners; Compliance: Ensuring academic strategies comply with regulations and are aligned to the Strategic Plan.

Goals:

The goals of the Academic teams are:

- To support schools with engaging in curriculum adoptions, providing resources and materials that support instruction, and are in alignment to the strategic plan.
- Provide professional learning in the areas of curricular resources, assessment platforms, standards-based instruction, and instructional delivery.

Departmental Goals (continued)

- As an academics team we are responsible for analyzing content data at the district level, and providing the Executive team with the highlights and needs, and creating opportunities for schools to engage in learning for their school data.
- We are responsible for ensuring the system is in compliance with academic strategies as well as state regulations and compliance.

Success/Outcomes:

- Our success is in ensuring that schools implement curriculum resources with fidelity, that professional learning is utilized to meet the needs of all students, and that our student achievement growth and achievement data meets the strategic plan metrics, as well as individual growth goals.
- Outcomes need to address and serve our students who need special programming and/or interventions; receiving them with consistency, fidelity, and with consistent progress monitoring.



Departmental Goals (continued)

Professional Learning

Purpose: The Professional Learning budget provides funds for the Director of Professional Learning's leadership for the following activities: evaluation, induction, and professional development.

Goals:

- Design and implementation of a school-based induction mentoring program
- Develop asynchronous course offerings to meet CDE licensure training requirements
- Implementation of the Colorado State Model Evaluation System for all licensed positions

Successes:

- Met all assurances for the Colorado State Model Evaluation System and successfully transitioned licensed evaluations to RANDA/COPMS
 - Accreditation of BVSD principal, teacher, and SSP evaluation programs
 - Accredited provider of CDE E-Train evaluator training
 - Implementation of asynchronous course pathway for educator licensing requirements
-

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:

- Continue maturing IT Security practices to bring them in alignment with industry best practices.
- Implement phase 2 of the District's Enterprise Resource Planning (Infor) implementation project.
- Identify and deploy Generative Artificial Intelligence tools in support of District operations.
- Reduce the number of redundant or underutilized software applications to optimize costs and streamline operations.
- Plan for District-wide network refresh.

Successes/Outcomes:

- Ensure continued successes in protecting sensitive district data assets.
- Deliver the improved functionality resident in phase 2 of the ERP deployment.
- Capitalize on generative AI capabilities in operational situations.
- Rationalize software portfolio resulting in reduced costs and streamline operations.

Departmental Goals (continued)

HUMAN RESOURCES

Purpose: The Human Resources Department in BVSD is committed to supporting the district's mission through responsive, innovative, and equitable systems that meet the needs of our schools, departments, and staff. Rooted in best practices, our department provides comprehensive services in recruitment, staffing, compensation, labor relations, compliance, and employee engagement. Our goal is to create transparent systems that not only meet operational needs but also build trust, foster collaboration, and ensure compliance across all areas of employment. The following goals reflect our continued efforts to strengthen our infrastructure, improve access to information, and increase efficiency.

Goals:

- Develop and Maintain an HR Executive Summary
- Update All HR Job Descriptions and Implement Regular Market Review Cycle
- Streamline Hiring Processes through Enhanced Use of ERP System

Successes/Outcomes

- Created a clear and user-friendly executive summary that outlines HR systems and processes, including data on hiring and investigations by school, department, and network.
 - Included detailed roles and responsibilities for each HR employee, the HR organizational chart, and direct links to all current negotiated agreements and relevant board policies.
 - Continuing to optimize use of the district's new ERP system to simplify and standardize the hiring process.
 - Expanding ERP usage to include contract management and payroll integration, reducing manual tasks and improving real-time data access.
-

BUSINESS SERVICES

Benefits & Risk Management

Purpose: The Benefits and Risk Management Department is dedicated to supporting our employees' well-being and personal health. We provide a comprehensive benefits package that includes health and wellness programs, financial education, personalized benefits, and retirement plans. Our work enhances recruitment and retention while fostering a stable, supportive environment where staff can focus on what matters most—educating and inspiring students. We are committed to employee safety and well-being, and we empower our staff to perform their roles with confidence and peace of mind.

Goals:

- Created a new benefit group to aid the budget team (Contrib10)
- Established a more knowledgeable and representative benefits committee
- We are keeping employees informed about benefits offerings through our monthly Benefits Newsletter (60% open rate)
- We are improving our offerings with better benefits at lower costs

Successes/Outcomes:

- Have a Successful Open Enrollment and Transition for Plan Year 2025-2026
- Streamline Benefits Enrollment & Administration
- Enhance Employee Benefits Awareness
- Improve Employee Wellness Programs
- Strengthen Retirement Planning Support
- Optimize Cost Efficiency & Plan Sustainability
- Ensure Compliance & Risk Management
- Promote Equity & Inclusion in Benefits Offerings
- Effectively and Efficiently Administer Workers' Compensation

Departmental Goals (continued)

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 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.
-

Finance & Accounting

Purpose: To ensure the effective management, transparency, and accountability of financial resources, supporting the district's and business services' mission to provide quality education and enhance student outcomes.

Goals:

- Ensure Financial Transparency and Accountability: Maintain accurate and up-to-date financial records, ensuring all transactions are documented and compliant with applicable regulations, while providing clear and accessible financial reports to stakeholders.
- Ensure Effective Financial Management: Oversee the district's financial resources, ensuring that funds are allocated efficiently to support educational priorities, while regularly monitoring expenditures to ensure fiscal responsibility.
- Support Financial Planning and Forecasting: Provide timely financial analysis and forecasts to help district leadership make informed decisions regarding long-term planning, growth, and financial sustainability.
- Ensure Compliance with Regulations: Maintain compliance with state and federal financial regulations, including audits, reporting, and adherence to accounting standards, to safeguard the district's financial health and credibility.
- Evaluate/implement new structure in the Payroll unit: to enhance the efficiency of the payroll unit to eliminate the need for overtime, ensuring optimal performance within regular working hours.

Successes/Outcomes:

- Smooth transition to a new director - after being vacant for 4.5 months, the accounting director position was filled in April 2024.
- ServiceNow option for Accounting Services - we now have a designated icon in ServiceNow for staff to submit a ticket to accounting services.
- Close out ESSER - we successfully closed out all of ESSER grants as of June 30, 2024. Our 2024 audit also does not have any finding for federal awards.
- New hires - we successfully recruited a new accountant and a new project accountant.
- Relationship with schools - we are continuing to engage, collaborate, and provide assistance/support to schools as much as we possibly can.

Departmental Goals (continued)

Supply Chain Management

Purpose:

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

Goals:

- Update process and procedures for Purchasing Card (PCard) management. Publishing a revised PCard manual and educating users through outreach, training, and reinforcement of the violation policy.
- Build a centralized library of contract terms & conditions and templates within the Infor ERP system that will be used by Procurement, Strategic Partnerships, Information Technology and other departments to draft consistent and compliant contracts and agreements.
- Pilot the use of the ServiceNow technology tool for the Business Services Department to eliminate google forms and provide a centralized resource for internal customers to ask questions, place service requests, and track items submitted to the procurement and warehouse teams.
- Promote and encourage staff to proactively participate in professional development activities in leadership, procurement and contracting. These include but are not limited to multi day and intense information technology contract training, certificate programs, and the EDGE and IMPACT leadership programs offered through NIGP (National Institute of Governmental Purchasing).

Successes/Outcomes:

- New PCard manual was published and distributed. The manual and the outreach and education has reduced outstanding transactions, increased compliance, and resulted in a more accurate and timely budget to actual reporting. Additionally, we anticipate this to reduce the amount of time spent at year end closing.
- The contract terms and conditions library has been approved by Legal and built for District use. Standard contract templates built from this library will: reduce errors and discrepancies; increase efficiency and lead to faster contract turnaround time; and minimize legal risk to alignment with District policies and regulatory obligations.
- For the first eight months of ServiceNow implementation, which began at the start of the 2024-25 fiscal year, over 800 tickets were entered of which 97% have been resolved in a timely manner. With the successful pilot of the ServiceNow tool, it has been expanded to accounting, accounts payable, budget, and grants.
- The procurement team members have utilized training to better understand the intricacies of complex procurement and contractual responsibilities to become subject matter experts for department and school staff. The leadership programs offered them unique and powerful opportunities to discover their strengths through emotional intelligence and personality assessments (EDGE) and foster strong relationships, actively solve contemporary challenges, and encourage the exchange of innovative ideas that may challenge conventional thinking (IMPACT).

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:

- Create efficiencies within enrollment and open enrollment processes to improve state reporting efforts and minimize error.
- 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 records transfer system to make transactions more secure involving student data.
- Roll-out new ticketing system to measure completed work by staff and improve customer service results.
- Create a successor student transfer process within our student system to create a more stable parent experience.

Departmental Goals (continued)

Successes/Outcomes:

- Continue to maximize choice offers to interested families district-wide to help slow student enrollment loss.
 - We made some break-throughs on delivering new combined enrollment data for decision-making in the areas of staffing and planning.
 - Rolled out a new form for annual legal check-offs with all current families last spring, complete with parent surveys. The effort reduced past distributed workload at schools to a simple nightly automated push by the system.
-

Community Schools

Purpose: Community Schools is a department within the District's Business Services unit. Our mission is to provide high-quality educational, enrichment, and licensed child care programs to our students and families while also serving as good stewards of our District's assets. Our programs operate in almost every Boulder Valley school. We have partnerships with organizations and municipalities in every community in our District. Community Schools help fund programs and resources at the school and district levels that benefit the students of Boulder Valley School District.

Goals:

- Review all FTE and expenditures to maintain budgetary compliance.
- Evaluate School Aged Care (SAC) waitlist process and protocols for improvement.
- Using enrollment data, review the process for programming Lifelong Learning Enrichment (LLL) classes at various school locations.
- Evaluate the success criteria for using both Office Managers OM and SAC Supervisors for building-level school support of LLL.
- Move from using our internal Schoology Learning Management System to a vendor-partner for BVSD Online starting summer 2025.
- Shift Print Shop from Fund 10 to Fund 13 and explore move options and viability.
- Evaluate our new software for Community Use. and allocations to Schools Work. Explore developing coverage for Community Use rentals Monday-Friday.

Successes/Outcomes:

- Reviewed KPIs for child care program at all accounting meetings monthly. Evaluating enrollment changes and outstanding account balances.
- SAC implemented the first year of the enrollment Lottery with success, and increased enrollment and expanded programming based on waitlist data.
- Lifelong Learning Enrichment is working to improve marketing efforts to schools and families.
- Successful contract negotiation with BVSD Online vendor Edmentum. Use of this new vendor will result in better academic support to students, as well as updated curriculum.
- The BVSD Print Shop continues to effectively collaborate with BVSD schools to provide services.
- The Community Use team implemented a new software, Mazevo which was successfully rolled-out to outside and internal customers.

Departmental Goals (continued)

OPERATIONAL SERVICES

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: The Transportation Department is committed to ensuring safe, reliable, and efficient transportation for students in BVSD. Each year, we transport approximately 5,500 students over 2.4 million miles, providing essential access to education while prioritizing safety, sustainability, and operational efficiency. Beyond traditional school bus services, we actively support and promote alternative safe transportation options, including walking, biking, carpooling, and mass transit. By integrating multiple modes of transportation, we strive to enhance accessibility, reduce traffic congestion, and support environmentally responsible travel choices for our students and families. Our team is dedicated to continuous improvement to optimize routes, enhance service, and maintain the highest safety standards.

Goals

- Ensure safe, efficient, and sustainable transportation options for all students by optimizing school bus services, and enhancing alternative safe transportation options.

Successes/Outcomes:

- Promote sustainability and fiscal responsibility by reducing fuel consumption and emissions through the integration of electric buses. This is progress towards the district's long-term sustainability efforts and goals.
- Expansion of our Safe Routes to School programs to additional schools throughout the district which has led to more students walking and biking to school.
- Through the implementation of new routing and GPS software, we continue to improve efficiency of bus routes while still maintaining service for transportation eligible students.

Health Services

Purpose: The BVSD Department of Health Services supports the specialized practice of nursing that protects and promotes student health and well-being, facilitates optimal child development and advances learning outcomes and academic success. This is further grounded in ethics and evidenced based practice; bridges healthcare and education; provides care coordination and student advocacy and collaborates to design systems that allow individuals and communities to develop to their full potential.

Objectives:

Nursing

- The scope of practice of school nurses in BVSD Schools operates primarily under a Consultative Delegatory School Health Practice Model. BVSD school nurses may be school site based or itinerant. This model of school health delivery has distinct characteristics and responsibilities designed to promote student health, safety and well-being, in addition to access to instruction.

Health Ed

- Health promotion and health education is integral to supporting optimal wellness of students and school communities in a primary prevention model. School nurses participate in the development and implementation of a comprehensive health-based academic curriculum. School nurses offer learning opportunities to students



Departmental Goals (continued)

with the goal of promoting physical, mental and emotional well-being, while ensuring Title IX and comp health resources are current and fully utilized. In addition, the BVSD Health and Wellness Coordinator advocates for policies for the inclusion of comprehensive health education in academic curriculum, ensuring that students receive age-appropriate and evidence-based information on topics including nutrition, physical activity, substance use prevention, and reproductive health.

School Medicaid

- The scope of practice of the BVSD school nurse and BVSD staff, in collaborating with the Colorado Department of Education School Health Services (Medicaid) Program is integral to the BVSD reimbursement process with Health First Colorado. These services may include additional nursing support, medical supplies/equipment, mental health support and/or vouchers to provide access to vision/dental/mental health services to under resourced students and families. BVSD seeks to expand the program, and offer additional support throughout the district, including Special Education, Psych Interns, and Mental Health Advocates.

Successes/Outcomes:

Nursing

- Re-introduction of the BVSD Health and Wellness Advisory Council

Health Ed

- Continued funding for six school nurses through the School Health Professionals grant program, which additional supports substance use prevention education and interventions
- 96% immunization compliance district-wide
- Fully staffed, with onboarding of four new school nurse consultants in the 24/25 school year

School Medicaid

- BVSD Local Services Plan (LSP) community needs assessment meets district priority growth areas as well as community health priorities
- Fund reimbursement increase
- Additional Special Education resources provided for staff and programming
- Additional resources for student mental health support staff

Facilities

Purpose: The Facilities Department recognizes our critical role in the educational experience of BVSD students. As such, we are fully committed as a District resource to ensuring our buildings and grounds are safe, comfortable, equitable, inclusive learning spaces and work environments for students and staff. Through support and teamwork, we strive to become a model of efficiency and innovation that district facility departments across the country will recognize as exemplary in this industry, by ensuring we always make the best possible long term, sustainable decisions consistent with excellent stewardship of our facilities.

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:

- Implement a focus on proactively identifying corrective issues needing attention at our sites. The goal is to have 25% of all corrective work orders be initiated by Facilities staff by June 2025. This will be accomplished by expanding the current PM program, additional employee training, and prioritization of work orders.
- Successfully develop and implement a Health and Safety Training Program for the Maintenance Department with an 85% completion rate for all groups.
- Develop a Standard Operating Procedures, Guidelines and BoE Policies for the Facilities Department. This will be done by completing standardized SOPs for all work groups.

Departmental Goals (continued)

Successes/Outcomes:

- Completed several Health and Safety Trainings including; 16-Hour Asbestos Awareness, CPR/AED, Carbon Monoxide Hazards and Awareness, and Mechanical Lift Operation with a 90% completion rate.
 - Implemented a Preventative Maintenance focus to increase the number of corrective work orders initiated by Facilities by almost 10% in the first year of implementation.
 - Converted 80% of the Grounds Maintenance equipment to electric powered.
-

Food Services

Purpose: BVSD Food Services continues to ensure that all children of the Boulder Valley School District have daily access to fresh, flavorful, and nutritious food made with wholesome and, whenever possible, local ingredients, supporting their well-being and academic success.

Goals:

- Open teaching kitchen for TEC students in the Culinary Center.
- Introduce daily dairy- and gluten-free meal options to improve inclusivity and advance equity, particularly for students of color who are disproportionately affected by lactose intolerance.
- Expand local procurement.

Successes/Outcomes:

- Launched daily dairy- and gluten-free options.
 - Opened the teaching kitchen for TEC students.
 - Increased average daily meal participation.
 - Implemented Community Eligibility Provision at 37 schools, streamlining meal service and ensuring equitable access.
-

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:

- Engage with the Special Education Advisory Council (SEAC) on implementation of specific recommendations regarding emergency management and response for our students with functional/access needs that are receiving SPED service
- Wildland Fire Response
- Deliver Robust Security Operations Center Training

Departmental Goals (continued)

Success/Outcomes

- SEAC:
 - SEAC provided feedback to have more inclusive and robust emergency preparedness plans for our students with access and functional needs, which included education for gen ed teachers who support these students and include parent involvement.
 - SPED and Safety and Security created a fillable PDF which provides more intentional emergency preparedness for these specific students as well as acknowledgment of training/discussions between SPED teachers and Gen Ed teachers.
 - SSAs review these documents and provide additional emergency preparedness training for gen ed teachers serving these students and these documents will be included in the school EOP plans.
 - Wildland Fire Response:
 - Developed wildland fire response plans including special considerations for Red Flag Days
 - Developed process for early notification to school leaders of Red Flag Days
 - Develop plans for the strategic deployment of resources (transportation and personnel)
 - Development of process for SOC to monitor conditions and initiate a response to events.
 - Provide interoperability capabilities for mountain fire protection departments and districts to connect with BSVD
 - Policy update and training on communication for Red Flag Days issued by the National Weather Service or fire restrictions issued by the Boulder County Sheriff's Office
 - Security Operations Center Training:
 - Provided training interoperability on radios for Boulder Police and Fire, Boulder County communications, including a Sit-a-long with the Boulder County Sheriff's Office dispatch center to improve understanding of emergency communications.
 - Conducted weekly frequent tabletop discussions on topics such as active threat response and coordination, bomb threats, and suspicious persons in district emergency communications.
 - Conducted a full-scale exercise simulating a critical incident.
 - Ensuring effective coordination and communication among all security personnel, emergency responders, and school staff during simulated crisis scenarios.
 - Assess the decision-making abilities and leadership skills of security personnel and incident commanders under stress.
 - Evaluate the integration and effectiveness of technology systems (e.g., surveillance cameras, alarms) in supporting emergency response efforts.
 - Conduct a thorough debriefing to identify lessons learned, best practices, and areas for improvement in emergency response procedures.
 - Develop action plans based on exercise findings to enhance the Security Operations Center's preparedness and response capabilities.
-

Bond Planning and Construction

Purpose: The Bond Planning and Construction Department is responsible for managing funds from the 2022 Ballot Measure to renovate and improve district facilities. Responsibilities include coordinating site evaluations, overseeing new construction and remodeling in collaboration with educational staff, architects, engineers, and contractors, and developing construction cost estimates. Additionally, the department provides technical support to the Maintenance Department, maintains building records and drawings, and ensures compliance with the Americans with Disabilities Act (ADA). The 2022 Bond Program will be executed over six years (2022–2028) in alignment with approved project scopes, schedules, and budgets. Each phase will inform future planning through collected data, refined strategies, and performance metrics.

Goals:

- Provide regular, detailed updates on design, construction, and financials to the Community Bond Oversight Committee (CBOC) to ensure transparency and accountability.
- Document successes and lessons learned from each project phase to drive continuous improvement.

Departmental Goals (continued)

- Standardize project management procedures across teams to improve efficiency, ensuring timely project completion and streamlined closeout processes.
- Enhance team effectiveness by utilizing training sessions to update the facility assessment database, enabling more accurate financial forecasting and timely project planning.
- Contribute to the Boulder Valley School District strategic plan by having a common project focus on optimizing educational spaces where students can thrive.

Success/Outcomes:

- Successfully filled all project manager positions with skilled and experienced personnel.
- Established a collaborative team environment, fostering communication and knowledge-sharing across projects.
- Consistently delivered project designs that meet educational needs while staying within budget.
- Received rewarding accolades from students and staff on the projects we have delivered through phase I.
- Through positive feedback we have received we feel that we are providing spaces that inspire and equip students to soar through their educational experience in BVSD and beyond.

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/finalize the goals outlined in the greenBVSD Action Plan and Green New Deal Resolution. Next year is the final year of the plan.
- Staff will build out a plan to create the next iteration of the sustainability action plan.
- GreenBVSD will continue to build out the greenBVSD dashboard and keep sustainability metric data up to date and work with the schools to engage with this new tool.
- GreenBVSD will continue to support the District’s Sustainability Advisory Committee.
- GreenBVSD will continue implementation of the 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.
- GreenBVSD will continue to pursue zero waste by supporting waste reduction, recycling and composting in our schools.
- GreenBVSD will launch the professional learning plan for 100% of faculty and staff that supports deeper learning and practice related to sustainability in the new greenBVSD staff certification program.
- GreenBVSD will conduct an assessment of outdoor learning spaces at all schools.
- Secure a new Gas Contract. Update existing waste, EV and energy management contracts.
- Continue to communicate about efforts and support model existing programs.

Success/Outcomes:

- GreenBVSD designed and launched the District’s new Seal of Climate Literacy certification for graduating seniors. This year over 100 students filled out the interest form (all grades) and 20 seniors achieved this recognition.
- GreenBVSD helped support a decrease in water consumption beyond the goal of 5% Kgal and created a water team and balanced water management plan.
- 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. This included securing tens of thousands of dollars in rebates.
- GreenBVSD continued to pursue zero waste and supported the relaunch of our Green Star Schools program across the District and future expansion.

Departmental Goals (continued)

- 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.
- GreenBVSD worked with graduate students from CU to create the first step of the District's Decarbonization Plan.
- GreenBVSD developed a professional learning plan for 100% of faculty and staff that supports deeper learning and practice related to sustainability.
- GreenBVSD created the first Green Youth Council. These students supported the creation of new climate curriculum and implementation of the Seal of Climate Literacy.
- GreenBVSD continued to communicate regularly about sustainability. Created a new tool, "The Day in the Life of Sustainability".

Budget Development Process

School boards and superintendents in all 179 Colorado districts face many budget challenges. At BVSD, driving forces considered by the board and the superintendent for the 2024-25 budget include: employee compensation, additional student-centric resources to address student needs in the areas of special education, bilingual education, career and technical education, early childhood education 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 12, 2023.

- 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 K-12 enrollment, inflation, and a required elimination of 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
- Ten 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.



Budget Development Process (continued)

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 an agenda item at each meeting is set aside for public participation. Each speaker is allotted two minutes to discuss district topics of interest to the individual that are germane to district functions. The board takes public comments into consideration during the budget development process.

Preliminary Budget After reviewing the input from the board, enrollment projections and the most current revenue assumptions, the superintendent and his senior staff prepared a preliminary budget. The preliminary budget was presented to the board for discussion and review during a worksession 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 support the implementation of the district's strategic plan - All Together for All Students
- Funding to address the state's underfunding of the Colorado Universal Preschool Program
- Inflationary increases for the district's property, liability and workers' compensation insurance

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.

A detailed list of [critical dates for fiscal year 2024-25](#) for statutory compliance and reporting can be found on the Colorado Department of Education website.

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)

2024-25 Budget Development Process Milestones





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, 2024, provided a Significant Deficiency in Internal Control over Financial Reporting, Other Matters, but no instances of material weaknesses in internal control or material violations of applicable laws, regulations, contracts, and grants. The district's actions in response to the finding can be found on page 184 of the [Annual Comprehensive Financial Report](#) for the fiscal year ended June 30, 2024.

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 2024, district staff requested authorization from the board to borrow an amount similar to that of 2023-24 from this program for the second half of the 2024-25 fiscal year. All funds will be repaid to the State Treasury by June 30, 2025.



Financial Information (continued)

Risk Management

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

Audit Committee

On September 28, 2004, the Board of Education adopted Policy D1EA-*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, 2024, as well as previous fiscal years, can be found on the Financial Transparency page of the district's website at www.bvsd.org.

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 **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.

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

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



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

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

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

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

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

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.

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.

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

Governing Policies (continued)

Board of Education and with generally accepted accounting principles which will provide the appropriate separation of accounts, funds, and special monies.

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

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

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

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

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

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

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

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



Type and Description of Funds

The district has 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.

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 is for the purpose of tracking the activity related to BVSD Preschool program and the Universal Pre-Kindergarten program established by HB22-1295. BVSD currently offers programs for three- and

Type and Description of Funds (continued)

four-year students, state funded and tuition paying students, in both full and part day programs for learning and enrichment.

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



Type and Description of Funds (continued)

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.

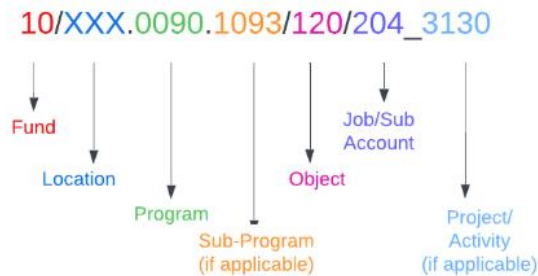
72 – Private Purpose Trust Fund: Private purpose trust funds are used to account for assets held by the district in a trustee capacity or as an agent for individuals, private organizations, and special activity groups within the district. The Trust and Agency Fund is comprised of Expendable Trust Funds, 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 *FPF Handbook – Chart of Accounts*. These account code elements comprise the account string used for electronic data communications.

Account Code Format: Example of Sub Teacher Coded to Annual Leave



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

Operating Funds

- 10 = General Operating Fund
- 11 = Charter School Fund
- 12 = Differentiated School Support Fund
- 13 = Community Schools Fund
- 15 = Technology Fund
- 16 = Athletics Fund
- 19 = Preschool Fund
- 18 = Risk Management Fund
- 98 = PERA On-Behalf Fund

Special Revenue Funds

- 06 = Operations & Technology Fund
- 21 = Food Services Fund
- 22 = Grants Fund
- 23 = Student Activities Fund
- 25 = Transportation Fund

Debt Service Fund

- 31 = Bond Redemption Fund

Capital Project Funds

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

Internal Service Funds

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

Fiduciary Funds

- 72 = Private Purpose Trust Fund
- 73 = Front Range BOCES Fund

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

- 1XX = Elementary
- 2XX = Middle
- 3XX = Senior
- 4XX = Career/Technical 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



Definition of Account Code Structure (continued)

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

0010-1799 = Instructional

1800-2099 = Co-curricular Activities

2100-2999 = Support Services

3000-3399 = Non-instructional Services

3400-3999 = Adult Education

4000-9900 = Facilities Acquisition and Construction Services, Other Uses, Reserves

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

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

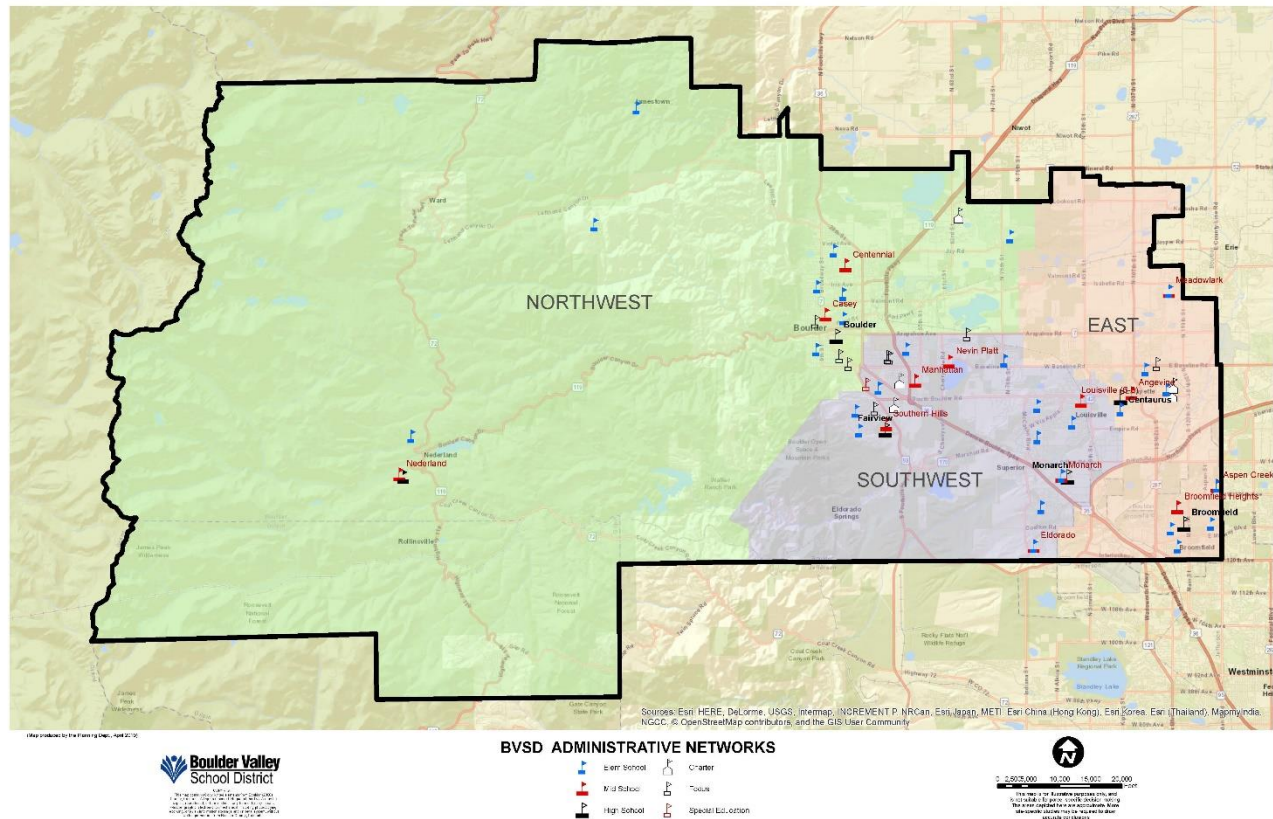
Designated Grant/Project - an award of financial assistance in the form of cash or a contribution or gift of other assets from another government to an eligible grantee to be used for a specified or designated purpose, activity or facility.

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

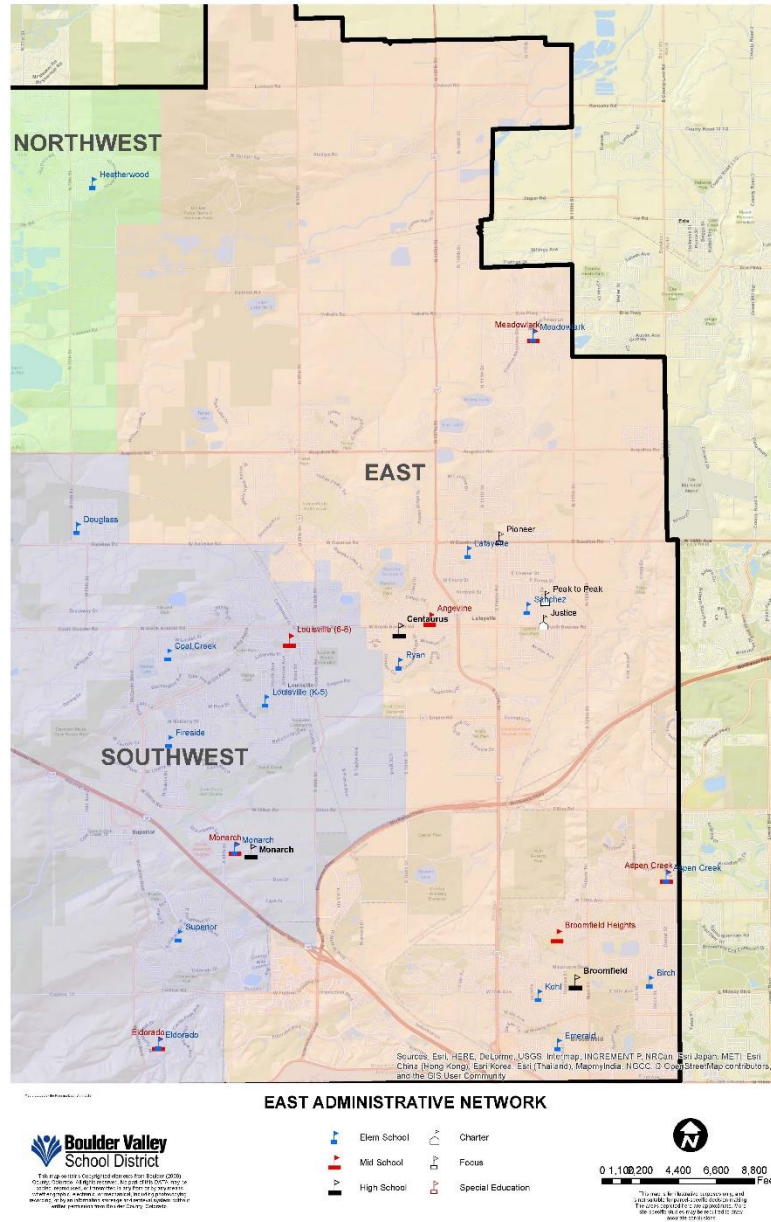
Facilities, Land/Buildings, Communities and Geographic Information

Communities

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



East Area Network

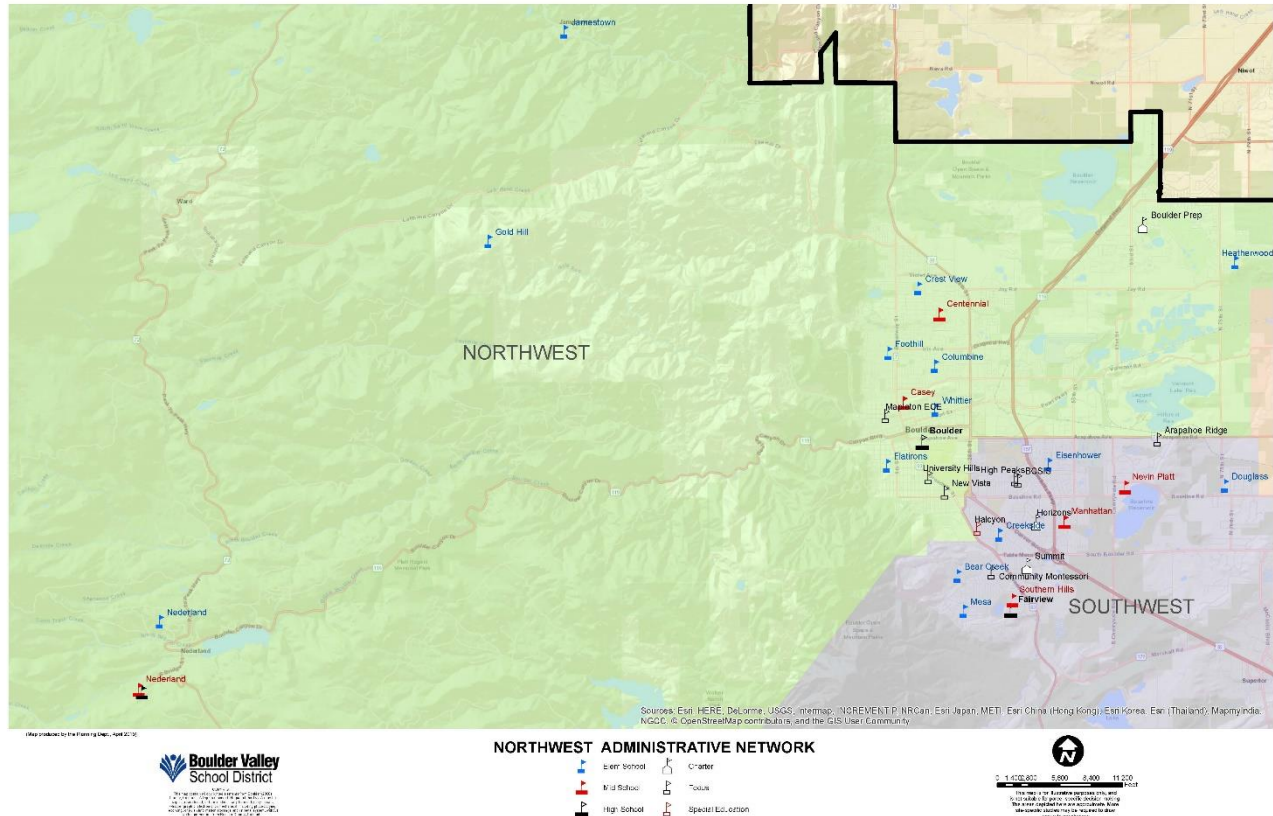


Kohl Elementary
Emerald Elementary
Birch Elementary
Sanchez Elementary
Lafayette Middle
Ryan Elementary
Pioneer Elementary
Halcyon

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)

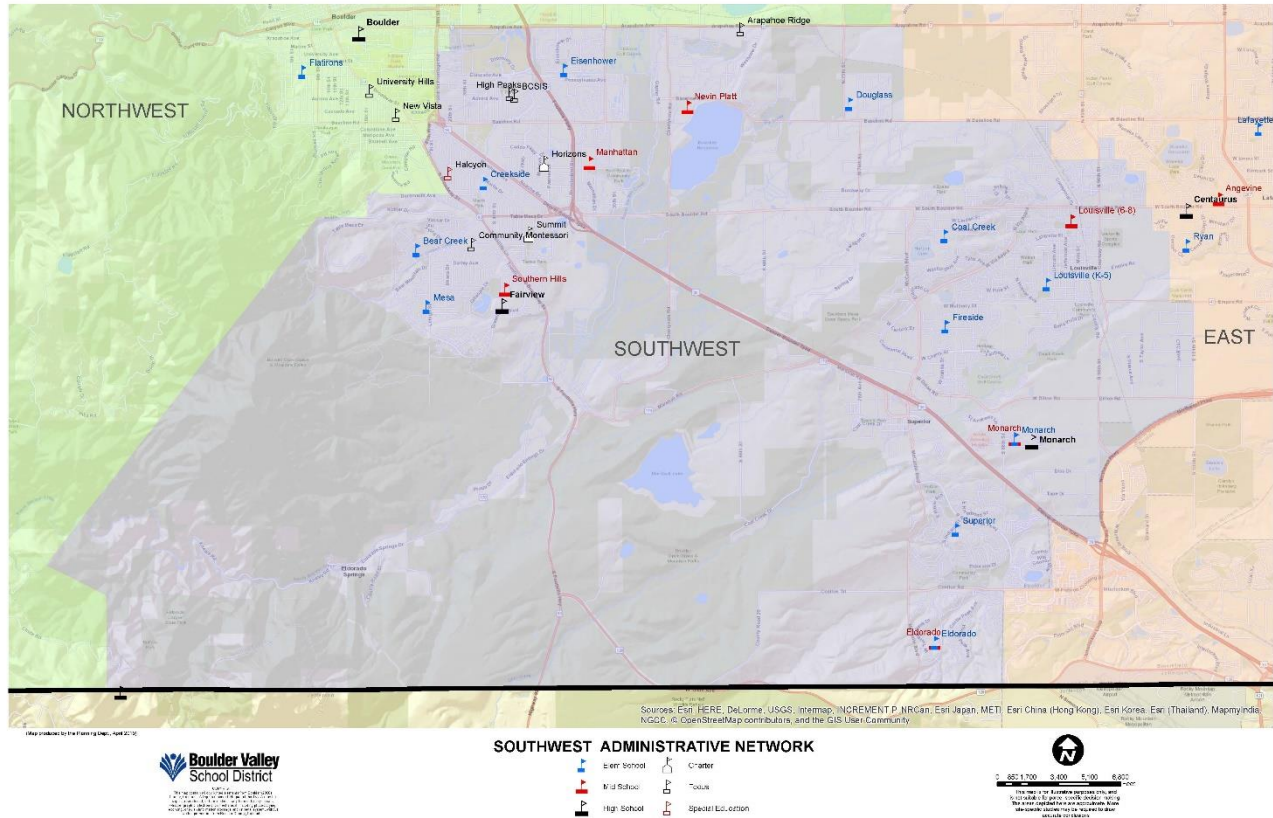
Northwest Area Network



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

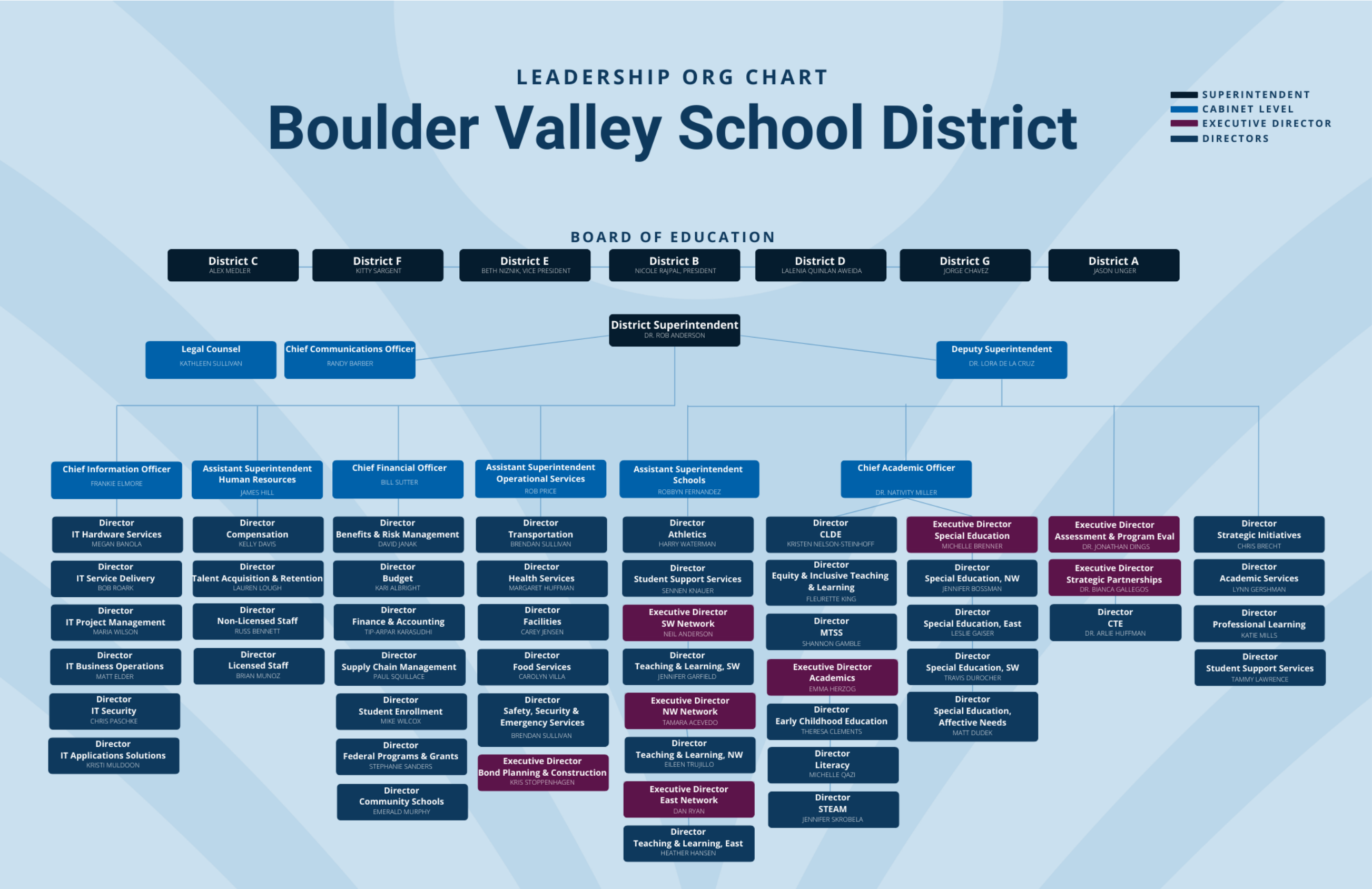
Boulder Universal
Louisville Middle
Southern Hills Middle
Eldorado K-8
Monarch K-8
Summit Middle
Horizons
Mapleton



BOULDER VALLEY SCHOOL DISTRICT

OUR SCHOOL DISTRICT

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BOULDER VALLEY SCHOOL DISTRICT

OUR SCHOOLS

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School Leadership

(Grouped by level and alphabetical order by school)

Elementary Schools (PK-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	254
Bear Creek	2500 Table Mesa Dr., Boulder, CO 80305	720-561-3500	Tanner Dayhoff	318
Birch	1035 Birch, Broomfield CO 80020	720-561-8800	Tanya Santee	275
Coal Creek	801 W. Tamarisk St., Louisville, CO 80027	720-561-4500	Jeff Van Iwarden	283
Columbine	3130 Repplier Dr., Boulder, CO 80304	720-561-2500	Felicia Manzanares	343
Community Montessori	805 Gillaspie Dr., Boulder, CO 80305	720-561-3700	Shannon Minch	232
Creekside	3740 Martin Dr., Boulder, CO 80303	720-561-3800	Francine Eufemia	327
Crest View	1897 Sumac Ave., Boulder, CO 80304	720-561-5461	Eric Hamilton	390
Douglass	840 75 th St., Boulder, CO 80303	720-561-5541	Jonathan Wolfer	282
Eisenhower	1220 Eisenhower Dr., Boulder, CO 80303	720-561-6700	Brady Stroup	276
Emerald	755 W. Elmhurst Pl., Broomfield, CO 80020	720-561-8500	Samara Williams	347
Fireside	845 W. Dahlia St., Louisville, CO 80027	720-561-7900	Kristen Smetzer	397
Flatirons	1150 7 th St., Boulder, CO 80302	720-561-4600	Jessica Seevers	163
Foothill	1001 Hawthorne Ave., Boulder, CO 80304	720-561-2600	Linda Hubbard	418
Gold Hill	890 Main St., Gold Hill, CO 80302	720-561-5940	Jessica Seevers	10
Heatherwood	7750 Concord Dr., Boulder, CO 80301	720-561-6900	Genna Jaramillo	233
High Peaks	3995 E. Aurora, Boulder, CO 80303	720-561-6500	Christopher Basten	257
Jamestown	111 Mesa St., Jamestown, CO 80455	720-561-6020	Jessica Seevers	17
Kohl	1000 W. 10 th Ave., Broomfield, CO 80020	720-561-8600	Geoff Sandfort	254
Lafayette	101 N. Bermont Ave., Lafayette, CO 80026	720-561-8900	Megan Weir	465
Louisville	400 Hutchinson St., Louisville, CO 80027	720-561-7200	Taren Villecco	417
Mesa	1575 Lehigh St., Boulder, CO 80303	720-561-3000	Josh Baldner	230
Nederland	#1 N. Sundown Trail, Nederland, CO 80466	720-561-4800	Caleb Melamed	172
Escuela Bilingüe Pioneer	101 Baseline Rd., Lafayette, CO 80026	720-561-7800	Heather Riley	397
Ryan	1405 Centaur Village Dr., Lafayette, CO 80026	720-561-7000	Stephanie Jackman	410
Sanchez International	655 Sir Galahad Dr., Lafayette, CO 80026	720-561-7300	Becky McKay	290
Superior	1800 S. Indiana St., Superior, CO 80027	720-561-4100	Jonathan Stein	416
University Hill	956 16 th St., Boulder, CO 80302	720-561-5416	Marina Orozco-Ngu	380
Whittier International	2008 Pine St., Boulder, CO 80302	720-561-5431	Lucas Ketzer	267
			Total	8,520

Schools

29 Elementary Schools

1 Early Childhood Center

4 K-8 Schools

8 Middle Schools

1 Middle/Senior High School

7 Senior High Schools

5 Charter Schools

1 Online School (Boulder Universal)

56 Total Schools

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	814
Eldorado K-8	3351 S. Indiana St., Superior, CO 80027	720-561-4400	Barb Aswege	496
Meadowlark	2300 Meadow Sweet Lane, Erie, CO 80516	720-561-5446	Brent Caldwell	694
Monarch K-8	263 Campus Dr., Louisville, CO 80027	720-561-4000	Robin Techmanski	662
Nederland Middle/Senior	597 County Rd 130, Nederland, CO 80466	720-561-4900	Gavan Goodrich	271
Boulder Universal	http://bou.bvdsd.org	720-561-5500	Eric Moroye	228
			Total	3,165
Middle Schools (6-8)			Principal	
Angevine	1150 S. Boulder Rd., Lafayette, CO 80026	720-561-7100	Rhianna Burroughs	614
Broomfield Heights	1555 Daphne St., Broomfield, CO 80020	720-561-8400	Erin Hinkle	488
Casey	1301 High St., Boulder, CO 80304	720-561-2700	Bryant Shaw	360
Centennial	2205 Norwood Ave., Boulder, CO 80304	720-561-5441	Liz Tucker	594
Louisville	1341 Main St., Louisville, CO 80027	720-561-7400	Chris Meyer	627
Manhattan School of Arts & Academics	290 Manhattan Dr., Boulder, CO 80303	720-561-6300	Kristen Lewis	480
Platt	6096 Baseline Rd., Boulder, CO 80303	720-561-5536	Brooke Daerr	483
Southern Hills	1500 Knox Dr., Boulder, CO 80305	720-561-3400	Melinda Murphy	501
			Total	4,147
High Schools (9-12)			Principal	
Arapahoe Campus	6600 E. Arapahoe Ave., Boulder, CO 80303	720-561-5220	Joan Bludorn	177
Boulder	1604 Arapahoe Ave., Boulder, CO 80302	720-561-2200	Alana Morales	1,907
Broomfield	#1 Eagle Way, Broomfield, CO 80020	720-561-8100	Ginger Ramsey	1,659
Centaurus	10300 S. Boulder Rd., Lafayette, CO 80026	720-561-7500	Carlyn Carroll	1,508
Fairview	1515 Greenbriar Blvd., Boulder, CO 80305	720-561-3100	Scarlet Chopin	1,843
Monarch	329 Campus Dr., Louisville, CO 80027	720-561-4200	Greg Doan	1,410
New Vista	700 20 th St., Boulder, CO 80302	720-561-8700	John McCluskey	317
			Total	8,821
Charter Schools			Principal	
Boulder Preparatory High	5075 Chaparral Ct., Boulder, CO 80301	303-545-6186	Lili Adeli	104
Horizons K-8	4545 Sioux Dr., Boulder, CO 80303	720-561-3600	Jasmine Graves Black-Clemons	358
Justice High	805 Excalibur, Lafayette, CO 80026	720-328-4864	TJ Cole	106
Peak to Peak K-12	800 Merlin Dr., Lafayette, CO 80026	303-453-4600	Clara Quinlan	1,446
Summit Middle	4655 Hanover Ave., Boulder, CO 80503	720-561-3900	Adam Galvin	366
			Total	2,380
Other (Contracted, PreSchool, Transitions, Halycon, ASCENT/TREP)				880
Total District Enrollment				27,913

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 \$3,602,286		
		non-SRA	SRA	
Regular Education:	18.028	\$ 2,325,231	\$	14,910
Special Education:	6.083	373,745		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	5,206		-
Culturally & Linguistically Diverse:	-	-		-
Gifted & Talented Education:	0.414	19,505		-
Student Services:	0.750	112,159		-
Instructional Staff Support:	-	-		3,250
Library Services:	0.792	73,201		-
School Administration:	3.000	355,038		-
Operations and Maintenance:	2.000	288,327		4,600
Health Room:	0.500	27,114		-
TOTALS:	31.567	\$ 3,579,526	\$	22,760

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	283	293	338	345	344
BVSD OE-Out	52	57	50	44	54
BVSD OE-In	68	51	39	37	42
Placements-Out	2	5		1	2
Placements-In	13	9	8	8	13
Out of District	11	7	4	2	

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 0	0 % 0	0 % 0	0 % 0	0 % 0
African American	1% 2	1% 2	1% 2	1% 3	0% 1
Caucasian	75% 239	73% 218	72% 246	75% 261	75% 255
Asian	8% 24	6% 19	8% 27	7% 24	8% 33
Hispanic	7% 23	8% 25	7% 25	5% 18	4% 14
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	9% 30	11% 34	12% 42	12% 40	11% 38

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	50% 158	48% 144	49% 169	49% 170	50% 170
Male	50% 160	52% 154	51% 173	51% 176	50% 171

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	3% 9	4 % 13	5% 16	4% 14	3% 10
Free/Reduced Lunch	9% 28	8 % 24	4% 15	4% 15	2% 7
SPED	15% 48	13 % 39	11% 39	10% 33	9% 32
504	4% 12	3 % 8	3% 11	3% 11	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 \$2,880,961	
		non-SRA	SRA
Regular Education:	16.258	\$ 2,080,613	\$ 16,799
Special Education:	-	2,333	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	-	-
Culturally & Linguistically Diverse:	-	291	-
Gifted & Talented Education:	0.226	10,648	-
Student Services:	0.750	112,159	-
Instructional Staff Support:	-	-	2,901
Library Services:	0.500	72,506	-
School Administration:	3.000	380,874	3,537
Operations and Maintenance:	1.500	169,183	2,003
Health Room:	0.500	27,114	-
TOTALS:	22.734	\$ 2,855,721	\$ 25,240

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students					
BVSD OE-Out					
BVSD OE-In	242	253	271	273	281
Placements-Out					
Placements-In	3	1	2	3	1
Out of District	9	11	10	9	3

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0
African American	0% 0	0% 0	0% 0	0% 0	0% 1
Caucasian	83% 211	82% 217	79% 225	79% 227	82% 234
Asian	2% 4	1% 2	1% 3	1% 2	2% 3
Hispanic	9% 22	11% 29	11% 32	12% 33	10% 29
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	7% 17	6% 17	8% 24	8% 24	6% 18
Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	53% 134	52% 138	50% 142	50% 143	51% 144
Male	47% 119	48% 126	50% 142	50% 143	49% 141
Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	1% 2	2% 4	1% 2	0% 1	1% 4
Free/Reduced Lunch	17% 42	20% 52	21% 61	16% 45	15% 44
SPED	13% 33	15% 41	16% 45	12% 34	14% 41
504	6% 15	3% 8	4% 11	3% 8	4% 10



Elementary Schools (K-5) (continued)

Birch Elementary

<http://bie.bvdsd.org>

120 BIRCH ELEMENTARY			
	Staff	Total Budget \$3,788,262	
		non-SRA	SRA
Regular Education:	17.659	\$ 2,234,053	\$ 22,629
Special Education:	5.788	472,230	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	3,393	-
Culturally & Linguistically Diverse:	1.000	151,875	-
Gifted & Talented Education:	0.138	6,501	-
Student Services:	1.000	149,545	-
Instructional Staff Support:	-	-	8,300
Library Services:	0.938	94,138	-
School Administration:	3.000	366,165	-
Operations and Maintenance:	2.000	243,670	3,226
Health Room:	0.600	32,537	-
TOTALS:	32.123	\$ 3,754,107	\$ 34,155

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	280	275	296	294	295
BVSD OE-Out	83	84	91	80	95
BVSD OE-In	26	39	36	30	28
Placements-Out	8	9	8	9	7
Placements-In	9	10	7	6	7
Out of District	53	51	64	61	66

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 1	0 % 1	0 % 1	0 % 1	0 % 1
African American	1% 2	0% 1	0% 0	0% 1	1% 3
Caucasian	65% 179	65% 181	65% 202	64% 196	68% 199
Asian	4% 12	4% 10	2% 7	4% 11	4% 11
Hispanic	25% 68	27% 76	26% 81	25% 77	23% 68
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	5% 13	4% 10	6% 18	7 % 21	4 % 11

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	48% 131	51% 141	53% 164	54% 167	53% 154
Male	52% 142	49% 138	47% 145	46% 140	47% 139

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	9% 25	9 % 25	8% 24	10% 30	10% 28
Free/Reduced Lunch	38% 105	36 % 101	32% 100	28% 85	26% 77
SPED	17% 47	18 % 51	15% 46	15% 47	15% 43
504	4% 12	3 % 8	3% 9	3% 10	5% 16

Elementary Schools (K-5) (continued)

Coal Creek Elementary

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

158 COAL CREEK ELEMENTARY				
	Staff	Total Budget \$3,643,200		
		non-SRA	SRA	
Regular Education:	16.434	\$ 2,112,724	\$	16,500
Special Education:	6.388	474,744		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	5,091		-
Culturally & Linguistically Diverse:	-	-		-
Gifted & Talented Education:	0.409	19,268		-
Student Services:	0.750	112,159		-
Instructional Staff Support:	-	-		5,000
Library Services:	0.938	100,971		-
School Administration:	3.000	487,765		3,000
Operations and Maintenance:	2.000	271,691		1,750
Health Room:	0.600	32,537		-
TOTALS:	30.519	\$ 3,616,950	\$	26,250

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	337	344	366	419	391
BVSD OE-Out	88	78	81	84	93
BVSD OE-In	23	25	22	21	21
Placements-Out	10	7	7	7	7
Placements-In	16	17	19	17	16
Out of District	10	11	15	9	8

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	1% 2	1 % 2	1% 2	0 % 0	0 % 0
African American	0% 1	0% 0	0% 0	0% 0	0% 0
Caucasian	74% 210	75% 229	77% 255	78% 288	77% 257
Asian	5% 13	5% 14	4% 12	4% 14	5% 14
Hispanic	10% 28	10% 30	9% 30	10% 37	10% 33
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	10% 29	10% 30	9% 31	9 % 32	9 % 29

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	48% 137	50% 151	47% 154	47% 176	49% 163
Male	51% 145	50% 154	53% 176	53% 195	51% 170

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	1% 3	1% 3	1% 3	2% 9	1% 3
Free/Reduced Lunch	14% 40	13% 40	28% 91	13% 50	8% 28
SPED	17% 49	16 % 49	15% 49	13% 47	13% 43
504	2% 7	3 % 8	5% 15	3% 11	2% 8



Elementary Schools (K-5) (continued)

Columbine Elementary

<http://columbineelementary.org>

124 COLUMBINE ELEMENTARY				
	Staff	Total Budget \$4,793,051		
		non-SRA	SRA	
Regular Education:	20.303	\$ 2,806,590	\$	36,084
Special Education:	3.200	392,854		500
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	-		-
Culturally & Linguistically Diverse:	3.750	307,245		-
Gifted & Talented Education:	0.732	82,742		500
Student Services:	1.000	149,545		-
Instructional Staff Support:	-	-		5,750
Library Services:	0.938	76,604		-
School Administration:	4.125	526,456		9,426
Operations and Maintenance:	2.500	358,868		7,350
Health Room:	0.600	32,537		-
TOTALS:	37.148	\$ 4,733,441	\$	59,610

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	529	514	513	507	549
BVSD OE-Out	243	216	203	196	226
BVSD OE-In	75	67	57	54	55
Placements-Out	31	26	27	25	18
Placements-In	7	9	19	22	12
Out of District	7	7	7	7	8

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 1	0 % 1	0 % 0	0 % 0	0 % 0
African American	2% 6	2% 7	2% 7	1% 3	1% 2
Caucasian	27% 92	30% 106	34% 122	36% 132	36% 135
Asian	3% 9	4% 13	4% 14	2% 9	3% 11
Hispanic	65% 223	60% 211	57% 206	55% 199	57% 215
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	3% 12	4% 14	3% 10	5% 19	4% 16

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	47% 162	49% 173	50% 179	50% 182	48% 183
Male	53% 181	51% 178	50% 180	50% 180	52% 196

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	52% 180	47 % 165	47% 167	46% 165	48% 182
Free/Reduced Lunch	63% 215	66 % 231	64% 231	60% 218	57% 216
SPED	16% 54	16 % 57	15% 55	15% 56	16% 59
504	1% 5	1 % 5	2% 7	1% 3	2% 8

Elementary Schools (K-5) (continued)

Community Montessori

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

193 COMMUNITY MONTESSORI			
	Staff	Total Budget \$3,249,933	
		non-SRA	SRA
Regular Education:	19.130	\$ 2,139,552	\$ 16,556
Special Education:	1.000	132,647	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	3,960	-
Culturally & Linguistically Diverse:	0.500	76,520	-
Gifted & Talented Education:	0.155	7,301	-
Student Services:	1.250	118,395	-
Instructional Staff Support:	-	-	4,590
Library Services:	0.938	94,137	-
School Administration:	3.000	378,793	1,335
Operations and Maintenance:	2.000	233,221	2,254
Health Room:	0.750	40,672	-
TOTALS:	28.723	\$ 3,225,198	\$ 24,735

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students					
BVSD OE-Out					
BVSD OE-In	197	192	188	182	189
Placements-Out					
Placements-In	1	2	2	2	2
Out of District	34	33	31	25	17

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 1	0 % 0	0% 0	0 % 0	0 % 0
African American	1% 2	1% 2	1% 3	1% 2	1% 2
Caucasian	71% 165	73% 166	74% 165	71% 149	70% 146
Asian	4% 10	4% 10	3% 6	3% 7	4% 8
Hispanic	17% 39	14% 31	16% 36	18% 38	18% 37
Native Hawaiian	0% 1	0% 1	0% 1	0 % 1	0% 0
Multi	6% 14	7% 17	6% 13	7% 14	7% 15

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	47% 110	48% 109	47% 105	49% 103	47% 97
Male	52% 121	52% 117	53% 119	51% 108	53% 111

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	6% 15	7% 15	8% 18	10% 21	12% 25
Free/Reduced Lunch	29% 67	25% 57	21% 46	19% 40	22% 45
SPED	22% 50	19% 42	15% 33	10% 21	15% 32
504	3% 7	1 % 3	2% 5	3% 6	3% 7



Elementary Schools (K-5) (continued)

Creekside Elementary

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

164 CREEKSIDE ELEMENTARY				
	Staff	Total Budget \$4,105,257		
		non-SRA	SRA	
Regular Education:	19.689	\$ 2,406,412	\$	16,660
Special Education:	6.000	543,736		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	3,380		-
Culturally & Linguistically Diverse:	1.000	152,165		-
Gifted & Talented Education:	0.265	12,485		150
Student Services:	1.000	149,546		500
Instructional Staff Support:	-	-		3,500
Library Services:	0.938	94,137		300
School Administration:	3.125	390,249		10,950
Operations and Maintenance:	2.000	283,550		5,000
Health Room:	0.600	32,537		-
TOTALS:	34.617	\$ 4,068,197	\$	37,060

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	495	503	496	487	489
BVSD OE-Out	219	221	208	227	242
BVSD OE-In	50	48	31	29	41
Placements-Out	11	10	8	5	6
Placements-In	14	12	17	14	11
Out of District	3	4	2	5	3

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 1	1 % 2	1% 2	0 % 1	1 % 2
African American	2% 6	2% 6	1% 5	1% 3	1% 2
Caucasian	66% 217	69% 230	70% 236	67% 201	66% 197
Asian	7% 23	7% 24	6% 21	8% 24	7% 21
Hispanic	17% 56	14% 46	15% 51	15% 45	16% 47
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	1% 2
Multi	7% 24	8% 25	7% 22	9% 27	9% 28

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	48% 158	50% 166	47% 157	45% 135	46% 139
Male	52% 169	50% 167	53% 180	55% 166	54% 160

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	11% 35	11% 38	12% 39	12% 35	14% 41
Free/Reduced Lunch	26% 86	26% 87	26% 89	25% 74	23% 68
SPED	16% 53	14% 46	13% 45	12% 36	14% 41
504	2% 6	1 % 4	1% 5	1% 2	1% 4

Elementary Schools (K-5) (continued)

Crest View Elementary

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

127 CREST VIEW ELEMENTARY			
	Staff	Total Budget \$4,923,368	
		non-SRA	SRA
Regular Education:	22.880	\$ 2,950,843	\$ 39,420
Special Education:	5.412	429,802	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	-	-
Culturally & Linguistically Diverse:	2.250	342,007	-
Gifted & Talented Education:	0.320	15,077	-
Student Services:	1.000	149,545	-
Instructional Staff Support:	-	-	2,632
Library Services:	1.000	145,011	-
School Administration:	3.500	447,653	-
Operations and Maintenance:	2.750	372,436	1,828
Health Room:	0.500	27,114	-
TOTALS:	39.612	\$ 4,879,488	\$ 43,880

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	674	680	723	733	757
BVSD OE-Out	319	313	325	319	351
BVSD OE-In	38	43	34	36	40
Placements-Out	18	12	19	19	17
Placements-In	11	7	8	8	8
Out of District	8	10	13	6	4

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 0	0 % 0	0 % 2	0 % 0	0 % 0
African American	3% 11	3 % 12	2% 8	2% 7	2% 8
Caucasian	56% 220	60 % 247	62% 270	63% 282	62% 278
Asian	3% 12	5% 21	5% 20	5% 22	3% 28
Hispanic	31% 121	25% 102	25% 109	24% 107	23% 104
Native Hawaiian	1% 2	0% 2	0% 2	0 % 1	0% 0
Multi	6% 24	6 % 26	5% 23	6 % 28	6 % 27

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	47% 183	46 % 190	43% 187	43% 190	43% 193
Male	53% 207	53 % 219	57% 247	57% 257	57% 252

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	24% 93	20 % 82	18% 79	19% 83	19% 86
Free/Reduced Lunch	30% 117	30 % 123	32% 140	28% 124	26% 115
SPED	15% 60	13 % 52	12% 52	14% 62	15% 65
504	2% 9	3 % 13	2% 8	1% 5	1% 5



Elementary Schools (K-5) (continued)

Douglass Elementary

<http://doe.bvsg.org>

130 DOUGLASS ELEMENTARY				
	Staff	Total Budget \$3,570,056		
		non-SRA	SRA	
Regular Education:	16.547	\$ 2,129,593	\$	23,361
Special Education:	5.250	447,301		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	2,263		-
Culturally & Linguistically Diverse:	-	-		-
Gifted & Talented Education:	0.149	7,018		-
Student Services:	0.750	112,159		-
Instructional Staff Support:	-	-		-
Library Services:	0.938	94,137		-
School Administration:	3.000	380,874		-
Operations and Maintenance:	2.500	332,201		2,095
Health Room:	0.800	39,054		-
TOTALS:	29.934	\$ 3,544,600	\$	25,456

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	267	279	303	314	299
BVSD OE-Out	80	83	82	89	86
BVSD OE-In	88	88	79	65	83
Placements-Out	7	10	9	11	9
Placements-In	14	12	9	9	7
Out of District	2	3		3	4

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 0	0 % 1	0% 1	1 % 2	1 % 2
African American	1% 3	1% 4	1% 2	1% 2	1% 4
Caucasian	82% 231	82% 235	83% 246	84% 244	81% 242
Asian	2% 7	3% 8	2% 5	2% 5	2% 5
Hispanic	8% 22	7% 19	7% 22	8% 23	9% 26
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	7% 19	7% 19	7% 22	5% 14	6% 18

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	44% 125	42% 121	45% 133	46% 134	42% 125
Male	56% 157	58% 165	55% 165	54% 156	58% 172

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	1% 4	2% 5	1% 4	2% 5	1% 3
Free/Reduced Lunch	13% 37	10% 28	10% 31	5% 14	5% 15
SPED	20% 56	17% 50	17% 50	13% 39	13% 39
504	3% 9	4 % 11	4% 12	3% 9	4% 12

Elementary Schools (K-5) (continued)

Eisenhower Elementary

<http://eie.bvdsd.org>

132 EISENHOWER ELEMENTARY				
	Staff	Total Budget \$3,978,725		
		non-SRA	SRA	
Regular Education:	17.368	\$ 2,224,980	\$	21,506
Special Education:	7.575	604,719		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	4,631		-
Culturally & Linguistically Diverse:	1.000	151,875		-
Gifted & Talented Education:	0.326	15,358		-
Student Services:	0.750	112,159		-
Instructional Staff Support:	-	-		4,000
Library Services:	0.938	94,138		-
School Administration:	3.000	380,873		790
Operations and Maintenance:	2.500	327,709		3,450
Health Room:	0.600	32,537		-
TOTALS:	34.057	\$ 3,948,979	\$	29,746

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	370	393	390	419	413
BVSD OE-Out	135	140	142	141	142
BVSD OE-In	39	55	46	58	46
Placements-Out	14	12	10	8	6
Placements-In	16	15	15	24	22
Out of District	3	3	4	8	13

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 0	0 % 0	0% 0	0 % 0	0 % 0
African American	2% 5	1% 4	1% 4	1% 3	1% 5
Caucasian	70% 193	75% 233	72% 218	72% 255	72% 242
Asian	4% 12	4% 12	4% 13	3% 12	4% 15
Hispanic	13% 35	9% 28	10% 31	13% 45	12% 41
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	11% 31	11% 34	12% 37	11% 38	10% 33

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	49% 135	51% 158	51% 156	48% 170	49% 163
Male	51% 140	49% 152	49% 147	52% 183	51% 173

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	10% 27	9 % 28	10% 30	12% 41	11% 37
Free/Reduced Lunch	19% 52	19% 58	15% 44	16% 58	17% 56
SPED	21% 58	19% 58	13% 38	13% 45	11% 37
504	3% 9	3 % 9	3% 9	3% 9	3% 10



Elementary Schools (K-5) (continued)

Emerald Elementary

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

134 EMERALD ELEMENTARY				
	Staff	Total Budget \$4,786,347		
		non-SRA	SRA	
Regular Education:	23.020	\$ 3,093,326	\$	38,983
Special Education:	3.364	383,161		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	4,959		-
Culturally & Linguistically Diverse:	1.800	272,785		-
Gifted & Talented Education:	0.083	3,910		202
Student Services:	1.366	176,375		-
Instructional Staff Support:	-	-		5,261
Library Services:	0.938	76,604		-
School Administration:	3.250	390,249		-
Operations and Maintenance:	2.500	296,554		6,020
Health Room:	0.700	37,958		-
TOTALS:	37.021	\$ 4,735,881	\$	50,466

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	320	320	338	308	329
BVSD OE-Out	74	60	64	58	80
BVSD OE-In	41	45	42	38	37
Placements-Out	7	10	8	11	13
Placements-In	13	12	17	15	25
Out of District	59	55	49	52	46

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	1% 4	2 % 6	1% 5	1 % 5	1 % 4
African American	3% 10	3% 11	5% 19	4% 14	4% 13
Caucasian	47% 162	48% 170	49% 180	47% 161	46% 155
Asian	6% 22	8% 27	5% 20	6% 20	6% 22
Hispanic	35% 122	34% 121	33% 120	37% 125	41% 137
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	8% 28	6% 21	6% 23	4 % 14	2% 7

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	54% 188	49% 173	49% 181	51% 173	50% 168
Male	46% 160	51% 183	51% 186	49% 166	50% 170

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	18% 64	20 % 72	19% 71	19% 66	21% 71
Free/Reduced Lunch	47% 165	48 % 172	44% 160	39% 132	47% 159
SPED	18% 61	15 % 53	12% 43	13% 43	18% 60
504	5% 17	4 % 13	4% 14	2% 8	2% 6

Elementary Schools (K-5) (continued)

Fireside Elementary

<http://fie.bvdsd.org>

156 FIRESIDE ELEMENTARY				
	Staff	Total Budget \$5,031,884		
		non-SRA	SRA	
Regular Education:	23.042	\$ 2,936,167	\$	25,021
Special Education:	7.750	591,258		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	7,353		-
Culturally & Linguistically Diverse:	1.000	151,875		-
Gifted & Talented Education:	0.221	10,413		-
Student Services:	1.000	149,545		-
Instructional Staff Support:	-	-		8,304
Library Services:	1.000	145,011		700
School Administration:	4.125	648,086		1,000
Operations and Maintenance:	2.500	321,314		3,300
Health Room:	0.600	32,537		-
TOTALS:	41.238	\$ 4,993,559	\$	38,325

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	302	312	318	362	343
BVSD OE-Out	45	41	33	48	52
BVSD OE-In	117	105	85	81	70
Placements-Out	4	5	5	4	4
Placements-In	13	15	9	13	12
Out of District	14	10	8	11	7

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 0	0 % 0	0 % 0	0 % 0	0 % 0
African American	0% 0	0% 1	0% 1	0% 0	0% 0
Caucasian	78% 310	75% 296	76% 292	79% 326	80% 301
Asian	3% 12	3% 12	5% 18	3% 14	3% 16
Hispanic	9% 35	10% 40	9% 33	8% 32	8% 29
Native Hawaiian	0% 1	0% 1	0% 1	0 % 1	0% 0
Multi	10% 39	12% 46	10% 39	10% 41	8% 30

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	47% 188	52% 206	52% 198	52% 215	51% 190
Male	53% 209	48% 190	48% 186	48% 199	49% 186

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	12% 47	10% 40	9% 35	7% 31	8% 30
Free/Reduced Lunch	15% 58	17% 66	34% 131	11% 45	11% 41
SPED	15% 59	14 % 55	13% 48	12% 50	10% 38
504	3% 13	4 % 14	2% 6	2% 7	3% 13



Elementary Schools (K-5) (continued)

Flatirons Elementary

<http://fle.bvsd.org>

136 FLATIRONS ELEMENTARY				
	Staff	Total Budget \$2,570,831		
		non-SRA	SRA	
Regular Education:	11.026	\$ 1,429,394	\$	12,648
Special Education:	5.375	355,287		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	-		-
Culturally & Linguistically Diverse:	-	-		-
Gifted & Talented Education:	0.122	5,421		-
Student Services:	0.500	74,772		-
Instructional Staff Support:	-	-		515
Library Services:	0.938	94,137		-
School Administration:	2.900	325,438		335
Operations and Maintenance:	2.000	244,928		842
Health Room:	0.500	27,114		-
TOTALS:	23.361	\$ 2,556,491	\$	14,340

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	190	203	201	199	201
BVSD OE-Out	64	68	66	66	83
BVSD OE-In	30	31	48	52	52
Placements-Out	6	10	8	7	2
Placements-In	11	7	4	3	2
Out of District	4	3	3	3	3

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 0	0 % 0	0 % 0	0 % 0	0 % 0
African American	1% 1	1% 1	1% 1	1% 2	1% 2
Caucasian	77% 126	80% 132	84% 152	87% 158	87% 150
Asian	1% 2	1% 2	2% 4	1% 2	1% 3
Hispanic	11% 18	10% 16	6% 10	4% 7	3% 5
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	10% 16	8% 13	8% 14	7 % 13	7% 12

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	44% 71	47% 77	48% 87	46% 84	42% 72
Male	56% 91	53% 87	52% 94	54% 98	58% 100

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	1% 2	0% 0	1% 2	1% 1	1% 1
Free/Reduced Lunch	16% 26	15% 24	15% 27	10% 18	7% 12
SPED	16% 26	13% 22	14% 26	15% 28	16% 27
504	4% 7	4 % 6	2% 4	1% 1	3% 5

Elementary Schools (K-5) (continued)

Foothill Elementary

<http://foe.bvdsd.org>

138 FOOTHILL ELEMENTARY			
	Staff	Total Budget \$4,974,025	
		non-SRA	SRA
Regular Education:	23.224	\$ 2,937,960	\$ 28,335
Special Education:	11.213	815,767	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	-	-
Culturally & Linguistically Diverse:	0.750	113,906	-
Gifted & Talented Education:	0.342	16,114	-
Student Services:	1.000	149,545	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	145,011	-
School Administration:	3.125	362,603	1,500
Operations and Maintenance:	3.000	370,170	6,000
Health Room:	0.500	27,114	-
TOTALS:	44.154	\$ 4,938,190	\$ 35,835

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	396	442	476	487	482
BVSD OE-Out	82	81	92	106	105
BVSD OE-In	91	69	43	36	23
Placements-Out	6	7	3	4	3
Placements-In	19	20	21	18	14
Out of District	4	3	1	1	1

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 2	0 % 2	1% 3	1 % 5	1 % 6
African American	0% 2	0% 2	1% 4	1% 5	0% 1
Caucasian	76% 317	78% 342	79% 345	78% 340	80% 336
Asian	2% 9	2% 10	2% 8	2% 10	2% 7
Hispanic	12% 52	10% 43	10% 45	11% 47	9% 38
Native Hawaiian	0% 0	0% 1	0% 0	0 % 0	0% 0
Multi	9% 36	8% 37	7% 32	6% 27	8% 33

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	51% 213	49% 216	52% 228	50% 217	51% 215
Male	49% 205	51% 221	48% 209	50% 217	49% 206

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	4% 15	4% 19	5% 21	7% 32	6% 26
Free/Reduced Lunch	12% 50	12% 54	9% 39	8% 35	8% 32
SPED	16% 68	16% 68	15% 66	15% 63	15% 65
504	4% 17	3 % 13	2% 10	2% 9	3% 12



Elementary Schools (K-5) (continued)

Gold Hill Elementary

<http://ghe.bvsd.org>

141 GOLD HILL ELEMENTARY				
	Staff	Total Budget \$468,147		
		non-SRA	SRA	
Regular Education:	2.390	\$ 326,858	\$	2,752
Special Education:	0.200	26,296		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	-		-
Culturally & Linguistically Diverse:	-	-		-
Gifted & Talented Education:	-	-		-
Student Services:	-	-		-
Instructional Staff Support:	-	-		122
Library Services:	-	-		54
School Administration:	0.850	77,305		-
Operations and Maintenance:	0.250	33,688		1,072
Health Room:	-	-		-
TOTALS:	3.690	\$ 464,147	\$	4,000

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	7	9	9	9	6
BVSD OE-Out	1	1	1		
BVSD OE-In	4	4	6	7	18
Placements-Out					
Placements-In					
Out of District					

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
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	80% 8	67% 8	80% 12	82% 14	88% 22
Asian	10% 1	8% 1	0% 0	0% 0	10% 0
Hispanic	10% 1	17% 2	13% 2	12% 2	8% 2
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	0% 0	8% 1	7% 1	6% 1	4% 1

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	30% 3	33% 4	33% 5	29% 5	28% 7
Male	70% 7	67% 8	67% 10	71% 12	72% 18

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	0% 0	0% 0	0% 0	0% 0	0% 0
Free/Reduced Lunch	10% 1	8% 1	20% 3	24% 4	20% 5
SPED	50% 5	33% 4	20% 3	0% 0	4% 1
504	0% 0	0 % 0	7% 1	0% 0	0% 0

Elementary Schools (K-5) (continued)

Heatherwood Elementary

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

144 HEATHERWOOD ELEMENTARY				
	Staff	Total Budget \$3,254,202		
		non-SRA	SRA	
Regular Education:	15.063	\$ 1,936,801	\$	16,816
Special Education:	6.000	430,350		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	3,960		-
Culturally & Linguistically Diverse:	-	-		-
Gifted & Talented Education:	0.138	6,501		-
Student Services:	0.500	74,772		-
Instructional Staff Support:	-	-		2,715
Library Services:	0.938	92,574		-
School Administration:	3.000	359,246		-
Operations and Maintenance:	2.000	295,391		2,539
Health Room:	0.600	32,537		-
TOTALS:	28.239	\$ 3,232,132	\$	22,070

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	300	289	304	303	296
BVSD OE-Out	88	91	94	93	99
BVSD OE-In	12	14	11	11	10
Placements-Out	12	6	5	3	2
Placements-In	11	7	6	6	9
Out of District	14	14	12	12	11

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0
African American	0% 1	1% 3	2% 5	1% 3	1% 3
Caucasian	78% 182	82% 186	82% 191	82% 192	81% 182
Asian	5% 12	4% 8	3% 7	4% 10	5% 10
Hispanic	9% 22	6% 14	8% 18	7% 16	8% 18
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	7% 16	7% 15	5% 12	6% 14	5% 11

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	47% 110	47% 107	52% 120	50% 117	44% 99
Male	53% 123	53% 119	48% 113	50% 118	56% 125

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	4% 10	1% 2	0% 1	1% 2	0% 1
Free/Reduced Lunch	15% 34	13% 30	16% 37	17% 39	14% 32
SPED	27% 63	20% 45	19% 44	20% 46	22% 50
504	3% 6	3% 7	2% 5	1% 3	1% 2



Elementary Schools (K-5) (continued)

High Peaks Elementary

<http://hpe.bvdsd.org>

192 HIGH PEAKS ELEMENTARY			
	Staff	Total Budget \$2,903,212	
		non-SRA	SRA
Regular Education:	15.903	\$ 2,040,244	\$ 13,428
Special Education:	-	1,167	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	2,772	-
Culturally & Linguistically Diverse:	1.000	151,583	-
Gifted & Talented Education:	0.392	18,469	-
Student Services:	0.500	74,772	-
Instructional Staff Support:	-	-	2,500
Library Services:	0.500	72,506	-
School Administration:	2.750	341,571	2,778
Operations and Maintenance:	1.000	151,649	2,659
Health Room:	0.500	27,114	-
TOTALS:	22.545	\$ 2,881,847	\$ 21,365

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students					
BVSD OE-Out					
BVSD OE-In	231	228	246	240	259
Placements-Out					
Placements-In	1	2	3	3	1
Out of District	25	16	17	16	13

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 0	0 % 0	0% 0	0 % 0	0 % 0
African American	0% 1	1% 2	1% 3	2% 4	1% 4
Caucasian	48% 124	48% 117	52% 139	55% 143	57% 155
Asian	27% 70	27% 65	25% 65	25% 64	27% 66
Hispanic	6% 16	8% 20	7% 19	5% 14	8% 22
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	18% 46	17% 41	15% 39	13% 34	10% 26

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	49% 126	49% 120	50% 132	47% 121	46% 125
Male	51% 131	51% 125	50% 133	53% 138	54% 148

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	14% 35	10% 25	11% 28	12% 31	14% 39
Free/Reduced Lunch	9% 24	11% 28	11% 28	5% 13	7% 19
SPED	7% 17	10% 24	8% 21	6% 16	8% 21
504	5% 12	4 % 10	4% 10	2% 6	2% 5

Elementary Schools (K-5) (continued)

Jamestown Elementary

<http://jae.bvdsd.org>

147 JAMESTOWN ELEMENTARY				
	Staff	Total Budget \$442,654		
		non-SRA	SRA	
Regular Education:	2.278	\$ 311,727	\$	4,000
Special Education:	0.200	19,271		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	-		-
Culturally & Linguistically Diverse:	-	-		-
Gifted & Talented Education:	-	-		-
Student Services:	-	-		-
Instructional Staff Support:	-	-		-
Library Services:	-	-		-
School Administration:	0.950	78,381		-
Operations and Maintenance:	0.250	29,275		-
Health Room:	-	-		-
TOTALS:	3.678	\$ 438,654	\$	4,000

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	11	13	16	14	15
BVSD OE-Out	3	3	2	2	2
BVSD OE-In	11	10	7	9	6
Placements-Out	2	2	4	1	
Placements-In					
Out of District					

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
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	82% 14	83% 15	82% 14	90% 18	89% 17
Asian	0% 0	0% 0	0% 0	0% 0	0% 0
Hispanic	18% 3	17% 3	18% 3	10% 2	11% 2
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	0% 0	0% 0	0% 0	0% 0	0% 0
Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	59% 10	61% 11	65% 11	65% 13	63% 12
Male	41% 7	39% 7	35% 6	35% 7	37% 7
Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	0% 0	0% 0	0% 0	0% 0	0% 0
Free/Reduced Lunch	0% 0	0% 0	6% 1	5% 1	0% 0
SPED	12% 2	6% 1	12% 2	5% 1	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 \$3,696,078		
		non-SRA	SRA	
Regular Education:	17.061	\$ 2,201,286	\$	18,610
Special Education:	6.412	593,869		900
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	3,396		-
Culturally & Linguistically Diverse:	-	-		-
Gifted & Talented Education:	0.127	5,984		-
Student Services:	0.750	112,159		-
Instructional Staff Support:	-	-		1,500
Library Services:	0.938	92,574		-
School Administration:	3.000	361,217		300
Operations and Maintenance:	2.500	265,946		5,800
Health Room:	0.600	32,537		-
TOTALS:	31.388	\$ 3,668,968	\$	27,110

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	246	249	254	281	279
BVSD OE-Out	53	53	51	61	61
BVSD OE-In	38	26	34	33	44
Placements-Out	13	8	12	14	24
Placements-In	9	8	4	8	9
Out of District	29	30	38	45	47

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	1% 2	1 % 2	0 % 1	0 % 1	0 % 0
African American	0% 1	1% 2	1% 3	1% 2	0% 1
Caucasian	69% 175	71% 177	75% 199	75% 217	73% 214
Asian	2% 4	1% 2	1% 2	1% 3	2% 8
Hispanic	17% 44	17% 43	16% 43	15% 43	16% 46
Native Hawaiian	0% 0	0% 0	0% 0	0 % 1	0% 1
Multi	11% 28	10% 25	7% 19	8% 23	8% 23

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	45% 115	47% 118	49% 130	47% 136	49% 145
Male	55% 139	53% 133	51% 137	53% 154	51% 148

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	2% 4	1 % 2	0% 1	1% 2	0% 1
Free/Reduced Lunch	26% 65	24 % 59	24% 63	21% 60	23% 68
SPED	17% 43	16 % 40	13% 34	14% 41	19% 57
504	3% 7	3 % 7	3% 7	2% 7	2% 7

Elementary Schools (K-5) (continued)

Lafayette Elementary

<http://lae.bvdsd.org>

153 LAFAYETTE ELEMENTARY				
	Staff	Total Budget \$5,361,475		
		non-SRA	SRA	
Regular Education:	24.973	\$ 3,172,009	\$	28,033
Special Education:	7.937	594,946		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	7,806		-
Culturally & Linguistically Diverse:	1.000	151,875		-
Gifted & Talented Education:	1.337	164,117		-
Student Services:	1.706	153,800		-
Instructional Staff Support:	-	-		13,138
Library Services:	1.000	145,011		1,000
School Administration:	4.250	627,471		-
Operations and Maintenance:	2.500	265,732		4,000
Health Room:	0.600	32,537		-
TOTALS:	45.303	\$ 5,315,304	\$	46,171

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	612	611	608	655	611
BVSD OE-Out	239	245	242	264	273
BVSD OE-In	94	82	73	62	71
Placements-Out	13	17	18	13	14
Placements-In	16	16	13	12	11
Out of District	2	3	3		5

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 1	0 % 1	0 % 1	0 % 1	0 % 1
African American	0% 2	0% 1	0% 1	0% 1	0% 1
Caucasian	73% 340	73% 326	74% 319	76% 343	75% 309
Asian	2% 10	2% 9	2% 10	3% 13	2% 12
Hispanic	17% 77	15% 68	15% 63	13% 57	12% 51
Native Hawaiian	0% 1	0% 1	0% 1	0 % 0	0% 0
Multi	7% 34	9% 38	9% 37	8 % 35	9 % 36

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	48% 221	49% 217	51% 222	50% 227	50% 204
Male	52% 244	51% 227	49% 210	50% 223	50% 206

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	6% 29	5 % 22	6% 25	6% 25	6% 25
Free/Reduced Lunch	18% 84	22% 98	19% 84	20% 92	18% 72
SPED	18% 82	14 % 64	12% 51	10% 47	12% 48
504	4% 17	3 % 15	3% 11	2% 11	2% 7



Elementary Schools (K-5) (continued)

Louisville Elementary

<http://loe.bvdsd.org>

157 LOUISVILLE ELEMENTARY				
	Staff	Total Budget \$4,891,416		
		non-SRA	SRA	
Regular Education:	23.603	\$ 2,887,896	\$	24,820
Special Education:	6.575	480,235		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	7,321		-
Culturally & Linguistically Diverse:	1.000	155,989		-
Gifted & Talented Education:	0.414	19,505		-
Student Services:	1.000	149,545		-
Instructional Staff Support:	-	191,994		10,260
Library Services:	1.000	145,011		-
School Administration:	3.250	490,649		2,800
Operations and Maintenance:	2.500	290,554		2,300
Health Room:	0.600	32,537		-
TOTALS:	39.942	\$ 4,851,236	\$	40,180

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	447	473	520	534	545
BVSD OE-Out	89	97	112	109	120
BVSD OE-In	48	37	31	17	13
Placements-Out	11	9	7	6	3
Placements-In	17	15	13	11	11
Out of District	7	8	5	4	3

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 0	0 % 0	0 % 0	0 % 0	0 % 0
African American	1% 5	1% 4	1% 6	1% 4	1% 3
Caucasian	76% 318	76% 320	75% 337	77% 349	77% 346
Asian	1% 6	1% 6	2% 7	2% 9	1% 11
Hispanic	17% 70	16% 67	15% 69	14% 62	12% 55
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 2
Multi	4% 18	6% 25	7% 32	6% 28	7% 32

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	46% 193	47% 198	49% 222	51% 231	51% 230
Male	53% 223	53% 224	51% 229	49% 221	49% 219

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	9% 39	8 % 34	7% 32	6% 28	5% 24
Free/Reduced Lunch	20% 85	19% 80	20% 88	16% 71	18% 83
SPED	13% 56	14 % 60	14% 65	11% 50	11% 49
504	3% 13	1 % 5	1% 6	1% 6	3% 12

Elementary Schools (K-5) (continued)

Mesa Elementary

<http://mee.bvdsd.org>

166 MESA ELEMENTARY				
	Staff	Total Budget \$3,245,617		
		non-SRA	SRA	
Regular Education:	15.337	\$ 1,975,771	\$	18,720
Special Education:	4.875	357,450		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	3,960		-
Culturally & Linguistically Diverse:	-	-		-
Gifted & Talented Education:	0.254	11,967		-
Student Services:	0.750	112,159		-
Instructional Staff Support:	-	-		2,050
Library Services:	0.938	94,137		-
School Administration:	2.900	370,655		-
Operations and Maintenance:	2.000	264,811		1,400
Health Room:	0.600	32,537		-
TOTALS:	27.654	\$ 3,223,447	\$	22,170

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	229	234	182	239	244
BVSD OE-Out	66	67	34	48	69
BVSD OE-In	50	50	47	45	50
Placements-Out	5	2	1	1	1
Placements-In	14	15	14	10	8
Out of District	10	5	5	4	4

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity		2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian		0% 1	1 % 2	0 % 1	0 % 1	1 % 2
African American		0% 0	0% 0	0% 0	0% 0	0% 0
Caucasian		77% 178	79% 183	81% 199	82% 203	81% 190
Asian		3% 6	3% 8	3% 7	3% 7	3% 11
Hispanic		10% 24	8% 18	5% 13	6% 16	6% 15
Native Hawaiian		0% 1	0% 1	0% 0	0 % 0	0% 0
Multi		9% 20	9% 21	11% 26	8 % 20	7 % 17
Gender		2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female		58% 134	58% 134	55% 135	55% 135	53% 125
Male		42% 96	42% 99	45% 111	45% 112	47% 110
Special Programs		2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL		4% 9	5% 11	3% 7	2% 6	1% 3
Free/Reduced Lunch		14% 32	16% 38	13% 31	9% 22	7% 17
SPED		16% 36	15% 36	15% 38	13% 33	14% 32
504		6% 13	9 % 20	4% 11	4% 11	4% 9



Elementary Schools (K-5) (continued)

Nederland Elementary

<http://nee.bvsvd.org>

169 NEDERLAND ELEMENTARY				
	Staff	Total Budget \$2,629,132		
		non-SRA	SRA	
Regular Education:	11.306	\$ 1,437,772	\$	11,085
Special Education:	4.000	237,615		2,250
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	678		-
Culturally & Linguistically Diverse:	-	291		-
Gifted & Talented Education:	0.097	4,570		-
Student Services:	1.000	149,545		-
Instructional Staff Support:	-	-		2,600
Library Services:	0.938	94,137		-
School Administration:	3.000	341,941		400
Operations and Maintenance:	2.500	309,511		4,200
Health Room:	0.600	32,537		-
TOTALS:	23.441	\$ 2,608,597	\$	20,535

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	202	186	192	195	207
BVSD OE-Out	34	25	21	25	30
BVSD OE-In	5	4	1	1	1
Placements-Out	5	2	4	1	1
Placements-In					
Out of District	4	2	1	2	1

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
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	90% 155	93% 154	92% 157	89% 162	90% 161
Asian	1% 1	1% 1	1% 1	1% 1	1% 1
Hispanic	5% 8	2% 4	4% 6	7% 12	4% 8
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	5% 8	4% 6	4% 6	4% 7	4% 8

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	48% 83	50% 83	46% 79	48% 87	48% 86
Male	51% 88	49% 81	54% 91	52% 95	52% 92

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	1% 2	0% 0	1% 2	2% 3	2% 4
Free/Reduced Lunch	34% 58	33% 55	33% 56	29% 52	28% 49
SPED	21% 36	21% 35	16% 28	12% 22	16% 29
504	3% 6	2% 4	1% 1	1% 1	2% 3

Elementary Schools (K-5) (continued)

Escuela Bilingüe Pioneer Elementary

<http://pie.bvdsd.org>

180 PIONEER ELEMENTARY				
	Staff	Total Budget \$5,250,191		
		non-SRA	SRA	
Regular Education:	26.333	\$ 3,556,263	\$	44,502
Special Education:	0.500	66,954		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	-		-
Culturally & Linguistically Diverse:	3.500	272,807		-
Gifted & Talented Education:	0.392	18,469		-
Student Services:	1.696	153,998		-
Instructional Staff Support:	-	-		6,375
Library Services:	1.000	145,011		-
School Administration:	4.375	556,102		5,244
Operations and Maintenance:	3.000	381,624		4,884
Health Room:	0.700	37,958		-
TOTALS:	41.496	\$ 5,189,186	\$	61,005

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students					
BVSD OE-Out					
BVSD OE-In	326	336	319	357	360
Placements-Out					
Placements-In	21	25	19	6	2
Out of District	50	58	62	63	63

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0
African American	1% 3	0% 2	1% 3	1% 3	1% 4
Caucasian	30% 118	31% 128	30% 119	31% 132	31% 133
Asian	0% 0	0% 1	0% 1	0% 1	0% 2
Hispanic	68% 268	65% 271	66% 265	64% 275	63% 266
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	2% 8	3% 13	3% 13	4% 19	5% 20

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	50% 197	50% 207	50% 202	51% 218	49% 210
Male	50% 200	50% 208	50% 199	49% 212	51% 215

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	38% 149	35% 146	35% 140	33% 141	36% 153
Free/Reduced Lunch	47% 185	44% 181	44% 178	42% 179	43% 184
SPED	21% 83	18% 73	14% 55	14% 62	15% 63
504	4% 16	6% 23	3% 13	2% 7	2% 10



Elementary Schools (K-5) (continued)

Barnard D. Ryan Elementary

<http://rye.bvsvd.org>

154 RYAN ELEMENTARY				
	Staff	Total Budget \$5,026,739		
		non-SRA	SRA	
Regular Education:	24.300	\$ 3,081,271	\$	41,260
Special Education:	7.455	603,959		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	4,917		-
Culturally & Linguistically Diverse:	1.000	151,875		-
Gifted & Talented Education:	0.337	17,045		-
Student Services:	2.366	151,985		-
Instructional Staff Support:	-	-		-
Library Services:	1.000	145,011		-
School Administration:	4.250	580,473		1,700
Operations and Maintenance:	2.000	208,706		6,000
Health Room:	0.600	32,537		-
TOTALS:	43.308	\$ 4,977,779	\$	48,960

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	626	639	653	673	656
BVSD OE-Out	236	234	242	237	260
BVSD OE-In	30	29	18	22	30
Placements-Out	29	25	26	18	20
Placements-In	13	12	14	15	9
Out of District	11	11	5	6	9

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 0	0 % 0	0 % 0	0 % 0	0 % 0
African American	1% 4	1% 3	1% 4	2% 7	1% 6
Caucasian	63% 260	67% 285	69% 287	68% 309	66% 278
Asian	3% 11	4% 18	3% 12	4% 16	3% 20
Hispanic	25% 103	20% 85	19% 77	18% 82	20% 82
Native Hawaiian	0% 1	0% 1	0% 0	0 % 0	0% 0
Multi	8% 31	8% 34	9% 36	9% 39	8% 34

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	51% 208	51% 218	49% 202	45% 206	45% 188
Male	49% 202	49% 207	51% 214	55% 247	55% 232

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	10% 43	8 % 34	7% 28	7% 30	7% 30
Free/Reduced Lunch	29% 118	31 % 134	29% 119	26% 119	28% 116
SPED	19% 77	19 % 83	18% 74	13% 60	14% 60
504	2% 7	1 % 6	2% 7	2% 10	3% 14

Elementary Schools (K-5) (continued)

Alicia Sanchez Elementary

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

131 SANCHEZ ELEMENTARY				
	Staff	Total Budget \$4,875,248		
		non-SRA	SRA	
Regular Education:	22.827	\$ 2,852,388	\$	42,928
Special Education:	2.100	284,263		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	-		-
Culturally & Linguistically Diverse:	3.000	455,621		-
Gifted & Talented Education:	0.149	7,019		-
Student Services:	2.366	304,188		-
Instructional Staff Support:	-	-		4,772
Library Services:	0.938	94,137		-
School Administration:	4.000	536,878		2,040
Operations and Maintenance:	2.250	249,806		3,250
Health Room:	0.700	37,958		-
TOTALS:	38.330	\$ 4,822,258	\$	52,990

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	599	575	571	569	545
BVSD OE-Out	331	307	296	296	304
BVSD OE-In	37	36	22	17	25
Placements-Out	29	28	13	10	10
Placements-In	2	1	6	9	8
Out of District	13	9	5	3	1

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 0	0 % 0	1 % 2	0 % 1	0 % 1
African American	2% 7	2% 5	2% 6	3% 8	2% 5
Caucasian	23% 68	25% 71	23% 69	25% 73	24% 62
Asian	5% 14	3% 9	4% 11	4% 11	5% 14
Hispanic	66% 192	67% 190	67% 202	65% 188	67% 177
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	3% 9	4% 10	4% 12	3% 9	2% 4

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	49% 141	47% 134	46% 139	47% 135	44% 117
Male	51% 148	53% 151	54% 163	53% 155	56% 146

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	44% 128	41% 116	40% 122	40% 116	41% 108
Free/Reduced Lunch	68% 198	76% 217	77% 233	72% 208	75% 196
SPED	20% 57	17% 49	17% 52	18% 53	21% 54
504	1% 2	0 % 1	1% 2	1% 3	1% 2



Elementary Schools (K-5) (continued)

Superior Elementary

<http://sue.bvsvd.org>

185 SUPERIOR ELEMENTARY				
	Staff	Total Budget \$4,538,272		
		non-SRA	SRA	
Regular Education:	22.863	\$ 2,903,008	\$	23,550
Special Education:	5.987	423,605		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	7,354		-
Culturally & Linguistically Diverse:	-	-		-
Gifted & Talented Education:	0.320	15,077		-
Student Services:	1.000	149,545		-
Instructional Staff Support:	-	-		4,435
Library Services:	1.000	145,011		-
School Administration:	3.125	479,434		-
Operations and Maintenance:	2.750	354,324		5,815
Health Room:	0.500	27,114		-
TOTALS:	37.545	\$ 4,504,472	\$	33,800

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	371	408	411	454	436
BVSD OE-Out	47	49	51	53	61
BVSD OE-In	74	53	43	38	35
Placements-Out	1	2	2	3	6
Placements-In	13	13	13	20	15
Out of District	8	9	7	5	6

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0
African American	0% 2	0% 2	0% 2	0% 0	0% 0
Caucasian	73% 304	74% 318	78% 327	77% 351	77% 321
Asian	12% 51	10% 44	9% 36	8% 38	12% 39
Hispanic	7% 31	8% 35	7% 30	6% 28	7% 30
Native Hawaiian	0% 1	0% 1	0% 1	0% 0	0% 0
Multi	6% 27	7% 29	6% 24	8% 36	6% 27

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	52% 215	49% 212	49% 207	51% 229	49% 204
Male	48% 201	51% 217	51% 213	49% 224	51% 213

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	3% 13	3% 14	3% 13	2% 10	2% 8
Free/Reduced Lunch	7% 31	8% 33	12% 49	3% 13	4% 15
SPED	13% 53	13% 55	11% 47	11% 49	11% 47
504	3% 11	4% 17	2% 8	1% 6	1% 5

Elementary Schools (K-5) (continued)

University Hill Elementary

<http://uhe.bvdsd.org>

190 UNIVERSITY HILL ELEMENTARY				
	Staff	Total Budget \$4,949,196		
		non-SRA	SRA	
Regular Education:	23.011	\$ 3,056,292	\$	44,442
Special Education:	1.000	133,276		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	-		-
Culturally & Linguistically Diverse:	3.750	420,276		-
Gifted & Talented Education:	0.381	17,950		-
Student Services:	1.000	149,545		28
Instructional Staff Support:	-	-		2,947
Library Services:	1.000	145,011		-
School Administration:	4.750	563,442		6,214
Operations and Maintenance:	2.750	371,362		5,874
Health Room:	0.600	32,537		-
TOTALS:	38.242	\$ 4,889,691	\$	59,505

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students					
BVSD OE-Out					
BVSD OE-In	354	347	344	363	370
Placements-Out					
Placements-In	11	8	5	4	2
Out of District	15	18	18	20	28

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 1	0 % 0	0% 0	0 % 0	0 % 0
African American	0% 1	0% 1	0% 1	0% 0	0% 0
Caucasian	27% 103	28% 103	29% 108	28% 110	25% 98
Asian	0% 1	0% 1	0% 0	0% 1	0% 0
Hispanic	70% 267	69% 258	68% 258	69% 271	72% 287
Native Hawaiian	0% 0	0% 0	0% 0	0 % 1	0% 1
Multi	2% 7	2% 9	3% 10	3% 12	3% 12

Gender

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	46% 176	48% 177	49% 184	48% 188	48% 193
Male	54% 204	52% 195	51% 193	52% 207	52% 205

Special Programs

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	49% 187	46% 170	47% 179	48% 190	51% 202
Free/Reduced Lunch	57% 215	57% 211	54% 205	55% 219	54% 214
SPED	14% 52	13% 49	14% 51	12% 49	14% 55
504	2% 9	2 % 7	3% 10	1% 4	2% 7



Elementary Schools (K-5) (continued)

Whittier International Elementary

<http://whe.bvdsd.org>

196 WHITTIER ELEMENTARY				
	Staff	Total Budget \$3,723,283		
		non-SRA	SRA	
Regular Education:	18.786	\$ 2,381,327	\$	29,765
Special Education:	0.800	106,584		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	5,657		-
Culturally & Linguistically Diverse:	2.000	303,748		-
Gifted & Talented Education:	0.210	9,894		-
Student Services:	1.000	149,545		-
Instructional Staff Support:	-	-		3,000
Library Services:	0.938	94,137		-
School Administration:	3.000	356,629		-
Operations and Maintenance:	2.000	250,883		5,000
Health Room:	0.500	27,114		-
TOTALS:	29.234	\$ 3,685,518	\$	37,765

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	303	325	357	364	376
BVSD OE-Out	124	125	113	111	116
BVSD OE-In	83	77	79	68	69
Placements-Out	8	3	9	11	10
Placements-In	7	8	9	11	6
Out of District	6	11	9	7	6

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 0	0 % 0	0 % 0	0 % 0	0 % 0
African American	1% 2	1% 3	1% 4	1% 4	1% 3
Caucasian	55% 148	58% 168	60% 199	61% 199	60% 199
Asian	3% 8	5% 14	5% 16	4% 13	3% 20
Hispanic	34% 91	32% 92	28% 91	27% 87	26% 85
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	7% 18	5% 14	6% 19	7 % 22	7 % 22

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	52% 140	52% 150	49% 161	49% 158	52% 170
Male	48% 127	48% 141	51% 168	51% 167	48% 159

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	23% 62	23 % 68	21% 69	21% 68	25% 81
Free/Reduced Lunch	39% 104	46 % 133	39% 129	32% 103	36% 118
SPED	18% 47	16 % 47	14% 45	14% 45	14% 46
504	7% 20	3 % 10	3% 9	1% 3	2% 5

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

Aspen Creek K-8

<http://ac8.bvsvd.org>

505 ASPEN CREEK K-8				
	Staff	Total Budget \$8,831,028		
		non-SRA	SRA	
Regular Education:	42.228	\$ 5,495,814	\$ 72,610	
Special Education:	12.662	997,532	1,500	
Career and Technical Education:	-	-	-	
Extra Curricular Education:	-	22,475	-	
Culturally & Linguistically Diverse:	1.500	227,031	-	
Gifted & Talented Education:	0.330	15,725	200	
Student Services:	2.500	373,862	300	
Instructional Staff Support:	-	-	-	
Library Services:	1.000	145,012	3,500	
School Administration:	7.375	914,325	-	
Operations and Maintenance:	4.000	516,084	7,100	
Health Room:	0.700	37,958	-	
TOTALS:	72.295	\$ 8,745,818	\$ 85,210	

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	653	567	681	673	720
BVSD OE-Out	186	191	201	191	233
BVSD OE-In	124	116	93	89	76
Placements-Out	12	10	19	19	17
Placements-In	28	31	31	21	21
Out of District	211	175	134	135	143

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 0	0 % 1	0 % 1	0% 2	0 % 1
African American	1% 7	1% 4	1% 5	1% 8	1% 10
Caucasian	71% 581	73% 533	73% 518	74% 520	73% 518
Asian	5% 41	5% 38	6% 40	5% 38	6% 41
Hispanic	17% 141	16% 118	14% 102	13% 90	14% 102
Native Hawaiian	0% 2	0% 2	0% 2	0 % 2	0% 1
Multi	5% 42	5% 39	6% 44	6% 44	5% 37
Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	50% 411	47% 342	47% 338	48% 335	47% 336
Male	50% 403	53% 393	53% 374	52% 369	53% 374
Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	5% 41	6% 41	4% 32	5% 33	5% 37
Free/Reduced Lunch	23% 184	26% 191	21% 149	14% 99	17% 122
SPED	15% 126	15% 112	13% 96	11% 76	11% 76
504	7% 61	6% 46	4% 31	5% 35	5% 32



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

Eldorado K-8

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

506 ELDORADO K-8				
	Staff	Total Budget \$6,358,314		
		non-SRA	SRA	
Regular Education:	28.158	\$ 3,694,348	\$	25,981
Special Education:	11.100	829,085		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	9,390		-
Culturally & Linguistically Diverse:	0.500	76,426		-
Gifted & Talented Education:	0.340	16,196		-
Student Services:	1.750	261,703		500
Instructional Staff Support:	-	-		8,932
Library Services:	1.000	145,012		1,797
School Administration:	5.875	686,544		1,000
Operations and Maintenance:	4.250	559,863		9,000
Health Room:	0.600	32,537		-
TOTALS:	53.573	\$ 6,311,104	\$	47,210

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	669	642	717	762	805
BVSD OE-Out	261	209	203	201	217
BVSD OE-In	49	33	38	41	40
Placements-Out	10	12	7	10	8
Placements-In	20	17	14	7	12
Out of District	34	33	36	44	42

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 0	0 % 0	0 % 1	0% 1	0 % 2
African American	2% 10	1% 6	1% 5	1% 4	0% 3
Caucasian	74% 368	75% 394	78% 459	76% 484	74% 497
Asian	7% 34	7% 36	7% 43	8% 49	9% 60
Hispanic	11% 54	10% 54	7% 40	8% 48	9% 59
Native Hawaiian	0% 0	0% 0	0% 0	0 % 3	0% 3
Multi	6% 30	7% 35	7% 42	8% 49	7% 45

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	51% 252	51% 266	50% 295	50% 317	49% 327
Male	49% 244	49% 259	50% 295	50% 321	51% 342

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	3% 17	3% 16	2% 14	3% 20	4% 26
Free/Reduced Lunch	15% 73	13% 69	12% 69	9% 55	6% 42
SPED	17% 83	14% 74	11% 67	11% 69	12% 78
504	7% 36	7% 39	7% 41	6% 40	5% 34

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

Meadowlark School

<http://ml8.bvsvd.org>

509 MEADOWLARK K-8				
	Staff	Total Budget \$7,363,691		
		non-SRA	SRA	
Regular Education:	35.395	\$ 4,570,967	\$	39,601
Special Education:	7.100	687,905		350
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	22,702		-
Culturally & Linguistically Diverse:	0.830	128,670		-
Gifted & Talented Education:	0.441	20,954		-
Student Services:	2.000	299,089		445
Instructional Staff Support:	-	-		8,555
Library Services:	1.000	145,012		300
School Administration:	7.375	945,756		990
Operations and Maintenance:	3.750	428,104		13,655
Health Room:	0.700	50,636		-
TOTALS:	58.591	\$ 7,299,795	\$	63,896

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	919	680	867	833	761
BVSD OE-Out	289	224	253	245	202
BVSD OE-In	39	23	20	18	24
Placements-Out	16	8	18	18	19
Placements-In	18	22	17	10	17
Out of District	35	40	34	27	36

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 0	0 % 0	0 % 0	0% 1	0 % 1
African American	2% 15	1% 10	1% 8	0% 2	0% 3
Caucasian	69% 476	71% 488	70% 467	74% 456	73% 451
Asian	9% 62	7% 49	8% 56	8% 51	8 % 51
Hispanic	10% 71	10% 69	9% 60	8% 48	10% 59
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 1
Multi	10% 70	10% 68	11% 72	10% 61	8 % 49

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	48% 330	46% 318	47% 314	48% 297	47% 292
Male	52% 364	54% 366	53% 349	52% 322	53% 323

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	4% 27	4% 28	4% 29	4% 25	4% 27
Free/Reduced Lunch	10% 68	11% 74	10% 67	6% 40	8% 47
SPED	14% 98	14% 98	13% 86	12% 72	15% 92
504	6% 41	6% 38	4% 24	4% 23	3% 19



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

Monarch K-8

<http://mo8.bvsvd.org>

502 MONARCH K-8 SCHOOL				
	Staff	Total Budget \$8,084,450		
		non-SRA	SRA	
Regular Education:	36.101	\$ 4,711,952	\$	41,290
Special Education:	11.950	987,751		1,300
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	19,119		-
Culturally & Linguistically Diverse:	2.000	303,748		-
Gifted & Talented Education:	0.266	11,779		200
Student Services:	3.000	448,636		700
Instructional Staff Support:	-	-		11,300
Library Services:	1.000	145,012		500
School Administration:	6.500	821,984		9,170
Operations and Maintenance:	3.500	522,951		9,100
Health Room:	0.700	37,958		-
TOTALS:	65.017	\$ 8,010,890	\$	73,560

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	564	896	563	587	598
BVSD OE-Out	235	266	160	158	187
BVSD OE-In	253	225	177	158	163
Placements-Out	4	17	7	6	10
Placements-In	33	29	31	24	21
Out of District	61	67	63	53	55

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 2	0 % 2	0 % 1	0% 1	0 % 0
African American	1% 8	1% 4	1% 4	0% 3	1% 8
Caucasian	62% 410	61% 420	62% 417	64% 421	65% 421
Asian	11% 75	13% 92	14% 93	14% 89	15% 96
Hispanic	18% 116	15% 106	15% 100	16% 108	14% 87
Native Hawaiian	0% 2	0% 2	0% 3	1 % 4	0% 1
Multi	7% 49	9% 59	8% 51	5% 30	5% 30

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	46% 307	47% 323	47% 313	46% 303	46% 297
Male	54% 355	53% 362	53% 356	54% 353	54% 346

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	9% 60	11% 72	12% 81	10% 68	12% 76
Free/Reduced Lunch	21% 140	21% 147	36% 240	16% 103	16% 106
SPED	18% 122	16% 110	15% 102	13% 88	15% 96
504	9% 61	7% 49	6% 43	6% 40	5% 31

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

Nederland Middle/Senior

<http://neh.bvdsd.org>

503 NEDERLAND MIDDLE/SENIOR			
	Staff	Total Budget \$3,939,557	
		non-SRA	SRA
Regular Education:	13.460	\$ 1,819,987	\$ 15,665
Special Education:	4.975	429,564	-
Career and Technical Education:	0.400	54,320	-
Extra Curricular Education:	-	13,350	-
Culturally & Linguistically Diverse:	-	234	-
Gifted & Talented Education:	0.138	6,913	-
Student Services:	1.000	149,543	150
Instructional Staff Support:	-	-	4,265
Library Services:	1.376	183,638	-
School Administration:	5.000	738,695	3,465
Operations and Maintenance:	4.000	510,088	3,300
Health Room:	-	6,380	-
TOTALS:	30.349	\$ 3,912,712	\$ 26,845

OPEN ENROLLMENT PROFILE

	2024-25	2023-24	2022-23	2021-22	2020-21
Neighborhood Population	277	292	288	300	303
BVSD OE-Out	76	81	64	77	100
BVSD OE-In	6	5	3	1	4
Placements-Out*	4	4	2		2
Placements-In*	2		1		
Out of District	7	7	8	1	5
Unmatched Addresses					

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2024-25	2023-24	2022-23	2021-22	2020-21
American Indian	1% 1	1% 2	1% 2	0% 1	1% 3
African American	0% 0	0% 0	0% 0	0% 0	0% 1
Caucasian	90% 190	89% 195	91% 214	90% 202	87% 183
Asian	0% 0	0% 0	1% 2	1% 3	3% 6
Hispanic	4% 9	5% 11	4% 9	4% 10	5% 11
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	6% 12	5% 11	4% 9	4% 9	3% 6
Gender	2024-25	2023-24	2022-23	2021-22	2020-21
Female	42% 88	42% 92	42% 100	45% 101	46% 96
Male	59% 123	58% 126	58% 136	55% 124	54% 114
Special Programs	2024-25	2023-24	2022-23	2021-22	2020-21
ELL	0% 0	1% 2	0% 1	0% 0	1% 2
Free/Reduced Lunch	34% 72	29% 64	31% 74	26% 58	21% 45
SPED	13% 27	10% 21	11% 27	16% 35	16% 33
504	7% 14	7% 16	6% 15	4% 9	3% 7



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

Boulder Universal

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

461 BOULDER UNIVERSAL				
	Staff	Total Budget \$3,569,928		
		non-SRA	SRA	
Regular Education:	18.018	\$ 2,493,653	\$	45,425
Special Education:	1.000	131,014		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	-		-
Culturally & Linguistically Diverse:	-	-		-
Gifted & Talented Education:	-	-		-
Student Services:	2.425	342,469		700
Instructional Staff Support:	-	-		-
Library Services:	-	-		-
School Administration:	3.800	548,967		7,700
Operations and Maintenance:	-	-		-
Health Room:	-	-		-
TOTALS:	25.243	\$ 3,516,103	\$	53,825

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2024-25	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Population					
BVSD OE-Out					
BVSD OE-In	134	123	121	267	816
Placements-Out*					
Placements-In*	18	21	13	4	4
Out of District	76	77	60	100	118
Unmatched Addresses			2	5	

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2024-25	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	1% 1	1% 1	0% 0	1% 4	0% 4
African American	3% 7	5% 11	4% 7	1% 14	1% 14
Caucasian	64% 146	65% 145	69% 136	69% 259	75% 702
Asian	4% 9	6% 14	3% 10	5% 18	3% 31
Hispanic	21% 49	19% 44	15% 29	15% 55	12% 109
Native Hawaiian	0% 1	0% 0	1% 1	1% 2	0% 3
Multi	7% 15	4% 8	7% 13	8% 13	8% 75
Gender	2024-25	2023-2024	2022-2023	2021-2022	2020-2021
Female	53% 120	52% 115	51% 101	50% 187	47% 443
Male	46% 103	48% 106	49% 95	50% 189	53% 495
Special Programs	2024-25	2023-2024	2022-2023	2021-2022	2020-2021
ELL	2% 5	3% 6	4% 7	4% 16	2% 18
Free/Reduced Lunch	32% 73	32% 71	29% 56	26% 96	15% 139
SPED	16% 36	10% 22	11% 22	14% 53	8% 77
504	12% 28	17% 38	13% 25	12% 45	10% 90

Middle Schools (6-8)

Angevine Middle

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

252 ANGEVINE MIDDLE				
	Staff	Total Budget \$7,990,823		
		non-SRA	SRA	
Regular Education:	32.040	\$ 4,287,251	\$	54,797
Special Education:	12.625	1,116,286		1,000
Career and Technical Education:	0.590	79,206		-
Extra Curricular Education:	-	41,775		-
Culturally & Linguistically Diverse:	2.830	429,617		500
Gifted & Talented Education:	1.278	156,898		-
Student Services:	2.500	303,593		500
Instructional Staff Support:	-	-		12,014
Library Services:	1.000	145,012		5,000
School Administration:	6.000	782,900		2,189
Operations and Maintenance:	4.750	563,285		9,000
Health Room:	-	-		-
TOTALS:	63.613	\$ 7,905,823	\$	85,000

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	993	959	937	933	962
BVSD OE-Out	404	375	300	294	345
BVSD OE-In	37	33	21	15	15
Placements-Out	26	29	30	20	16
Placements-In	9	5	5	7	6
Out of District	7	14	11	8	7

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 1	0 % 0	0% 1	0 % 1	0 % 3
African American	1% 9	2% 10	2% 10	1% 7	1% 9
Caucasian	50% 310	51% 311	55% 359	53% 345	50% 315
Asian	2% 15	2% 15	3% 19	3% 18	2% 23
Hispanic	40% 245	40% 241	36% 235	38% 249	40% 253
Native Hawaiian	0% 1	0% 0	0% 0	0 % 0	0% 0
Multi	6% 35	5% 30	5% 30	5% 35	5% 32

Gender

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	47% 288	48% 289	45% 296	46% 303	49% 314
Male	53% 326	52% 317	55% 358	54% 352	51% 321

Special Programs

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	22% 137	20% 123	16% 107	18% 116	18% 113
Free/Reduced Lunch	46% 282	45% 275	44% 285	45% 292	40% 256
SPED	16% 97	17% 102	17% 112	18% 115	17% 106
504	6% 40	5% 28	6% 37	5% 33	4% 25



Middle Schools (6-8) (continued)

Broomfield Heights Middle

<http://bhm.bvdsd.org>

225 BROOMFIELD HEIGHTS MIDDLE				
	Staff	Total Budget \$5,907,894		
		non-SRA	SRA	
Regular Education:	26.377	\$ 3,392,988	\$	40,768
Special Education:	9.100	851,752		906
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	30,541		-
Culturally & Linguistically Diverse:	0.670	101,942		-
Gifted & Talented Education:	0.132	5,867		340
Student Services:	2.500	303,592		755
Instructional Staff Support:	-	-		7,986
Library Services:	1.000	145,011		3,399
School Administration:	5.000	619,941		1,258
Operations and Maintenance:	3.000	395,560		5,288
Health Room:	-	-		-
TOTALS:	47.779	\$ 5,847,194	\$	60,700

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	339	308	315	339	348
BVSD OE-Out	65	51	45	43	60
BVSD OE-In	71	94	63	62	64
Placements-Out	8	5	3	2	2
Placements-In	9	12	10	16	13
Out of District	143	138	138	135	148

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	1% 3	0 % 2	1% 3	0 % 1	0 % 2
African American	1% 6	2% 11	2% 10	2% 12	2% 9
Caucasian	65% 315	64% 316	61% 298	63% 322	64% 327
Asian	3% 13	3% 14	4% 17	2% 9	3% 13
Hispanic	25% 123	25% 123	27% 131	28% 143	26% 134
Native Hawaiian	0% 0	0% 0	0% 0	0 % 1	0% 1
Multi	6% 28	6% 30	5% 26	5% 26	5% 28

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	50% 246	50% 246	47% 230	47% 243	50% 256
Male	50% 242	50% 249	53% 255	53% 271	50% 258

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	7% 33	8% 38	7% 35	5% 25	5% 26
Free/Reduced Lunch	31% 149	34% 170	33% 162	31% 158	28% 144
SPED	12% 58	14% 70	14% 67	17% 89	16% 84
504	8% 41	7% 37	8% 39	4% 22	3% 17

Middle Schools (6-8) (continued)

Casey Middle

<http://cam.bvsvd.org>

240 CASEY MIDDLE				
	Staff	Total Budget \$5,321,425		
		non-SRA	SRA	
Regular Education:	20.020	\$ 2,786,112	\$	33,804
Special Education:	4.113	435,846		-
Career and Technical Education:	1.030	137,117		-
Extra Curricular Education:	-	24,761		-
Culturally & Linguistically Diverse:	2.500	380,850		-
Gifted & Talented Education:	0.132	5,867		400
Student Services:	2.500	303,592		513
Instructional Staff Support:	-	-		8,198
Library Services:	1.000	145,012		5,000
School Administration:	5.000	617,375		1,500
Operations and Maintenance:	3.500	426,743		8,735
Health Room:	-	-		-
TOTALS:	39.795	\$ 5,263,275	\$	58,150

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	536	517	529	568	592
BVSD OE-Out	244	201	164	165	189
BVSD OE-In	65	70	72	85	85
Placements-Out	14	10	9	3	7
Placements-In	5	4	6	5	14
Out of District	12	10	11	8	6

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 0	0 % 1	0 % 2	0 % 2	0 % 1
African American	1% 3	1% 3	1% 4	1% 4	1% 7
Caucasian	38% 138	41% 158	44% 198	48% 241	50% 253
Asian	2% 8	4% 15	2% 11	2% 9	2% 6
Hispanic	54% 196	49% 193	47% 211	44% 222	43% 215
Native Hawaiian	0% 1	1% 2	1% 3	0 % 1	0% 2
Multi	4% 14	5% 18	5% 21	4% 20	4% 19

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	48% 171	49% 192	51% 229	52% 261	48% 243
Male	53% 189	50% 196	49% 221	48% 238	52% 260

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	34% 122	32% 124	21% 96	21% 103	25% 126
Free/Reduced Lunch	61% 218	55% 216	56% 254	49% 247	43% 214
SPED	15% 55	18% 69	18% 82	14% 71	16% 81
504	6% 21	6% 22	6% 25	5% 27	6% 32



Middle Schools (6-8) (continued)

Centennial Middle

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

250 CENTENNIAL MIDDLE				
	Staff	Total Budget \$6,337,967		
		non-SRA	SRA	
Regular Education:	31.416	\$ 3,898,683	\$	48,134
Special Education:	3.000	394,440		700
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	31,167		-
Culturally & Linguistically Diverse:	1.830	277,742		-
Gifted & Talented Education:	0.225	9,999		1,000
Student Services:	2.500	303,592		500
Instructional Staff Support:	-	-		12,679
Library Services:	1.000	145,011		5,000
School Administration:	5.500	704,928		1,399
Operations and Maintenance:	3.500	498,980		4,013
Health Room:	-	-		-
TOTALS:	48.971	\$ 6,264,542	\$	73,425

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	696	746	724	785	743
BVSD OE-Out	212	212	221	239	244
BVSD OE-In	119	100	62	52	48
Placements-Out	16	20	17	13	17
Placements-In	2	1	2	2	1
Out of District	4	4	7	2	9

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 1	0 % 1	0 % 0	1 % 3	0 % 2
African American	1% 7	1% 8	0% 2	1% 5	1% 4
Caucasian	63% 376	65% 405	65% 370	65% 386	63% 347
Asian	2% 11	3% 16	2% 11	3% 19	2% 20
Hispanic	29% 172	26% 159	27% 154	25% 149	26% 143
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	4% 26	5% 30	5% 29	5% 31	6% 31

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	48% 282	45% 277	45% 256	46% 274	44% 242
Male	52% 309	55% 339	55% 310	54% 319	56% 305

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	16% 93	15% 92	14% 77	13% 77	16% 86
Free/Reduced Lunch	32% 188	34% 209	30% 168	28% 164	28% 153
SPED	12% 69	12% 72	10% 58	10% 58	9% 47
504	9% 56	9% 53	7% 41	9% 51	10% 53

Middle Schools (6-8) (continued)

Louisville Middle

<http://lom.bvsvd.org>

254 LOUISVILLE MIDDLE			
	Staff	Total Budget \$6,489,680	
		non-SRA	SRA
Regular Education:	31.755	\$ 4,050,327	\$ 40,160
Special Education:	7.725	685,483	-
Career and Technical Education:	-	-	1,354
Extra Curricular Education:	-	40,172	-
Culturally & Linguistically Diverse:	0.830	125,671	220
Gifted & Talented Education:	0.245	10,887	-
Student Services:	2.000	299,089	1,000
Instructional Staff Support:	-	-	8,291
Library Services:	1.000	145,011	5,000
School Administration:	5.000	648,931	500
Operations and Maintenance:	3.000	422,584	5,000
Health Room:	-	-	-
TOTALS:	51.555	\$ 6,428,155	\$ 61,525

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	545	539	546	553	575
BVSD OE-Out	103	93	86	83	92
BVSD OE-In	175	134	119	110	115
Placements-Out	11	3	8	9	12
Placements-In	12	18	16	10	10
Out of District	10	14	7	9	6

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 1	0 % 0	0% 1	0 % 1	0 % 2
African American	0% 3	0% 3	1% 6	2% 9	1% 7
Caucasian	79% 498	80% 485	81% 481	78% 462	80% 485
Asian	2% 14	2% 13	1% 8	3% 15	2% 14
Hispanic	11% 67	11% 67	11% 65	11% 65	10% 58
Native Hawaiian	0% 0	0% 0	0% 1	0 % 1	0% 3
Multi	7% 44	7% 40	6% 33	6% 36	6% 34

Gender

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	49% 310	51% 313	51% 305	51% 303	51% 307
Male	50% 315	48% 293	49% 290	49% 286	49% 296

Special Programs

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	4% 26	4% 27	3% 15	3% 15	3% 20
Free/Reduced Lunch	18% 115	16% 100	22% 133	11% 64	12% 70
SPED	14% 90	12% 74	11% 67	8% 50	12% 71
504	10% 65	9% 56	8% 49	8% 47	9% 55



Middle Schools (6-8) (continued)

Manhattan School of Arts & Academics

<http://mam.bvsd.org>

230 MANHATTAN MIDDLE				
	Staff	Total Budget \$5,950,017		
		non-SRA	SRA	
Regular Education:	25.597	\$ 3,419,391	\$	30,069
Special Education:	9.622	746,277		800
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	25,624		-
Culturally & Linguistically Diverse:	1.330	201,692		500
Gifted & Talented Education:	0.288	12,756		500
Student Services:	2.500	303,592		800
Instructional Staff Support:	-	-		9,680
Library Services:	1.000	145,011		5,100
School Administration:	5.000	613,905		2,001
Operations and Maintenance:	3.000	428,519		3,800
Health Room:	-	-		-
TOTALS:	48.337	\$ 5,896,767	\$	53,250

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	475	460	455	454	459
BVSD OE-Out	265	270	249	228	229
BVSD OE-In	211	183	154	171	173
Placements-Out	6	7	7	7	4
Placements-In	27	15	17	10	12
Out of District	38	35	27	28	27

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 2	0 % 2	1% 2	0 % 1	0 % 2
African American	1% 6	1% 4	1% 2	1% 5	2% 7
Caucasian	60% 287	62% 258	64% 254	67% 289	65% 284
Asian	3% 15	4% 15	3% 13	2% 9	3% 12
Hispanic	26% 123	24% 99	24% 97	21% 90	23% 100
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 1
Multi	10% 47	9% 38	8% 31	8% 35	7% 32

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	53% 256	52% 215	52% 209	52% 222	54% 238
Male	46% 223	48% 201	48% 190	48% 207	46% 200

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	12% 59	13% 54	11% 44	5% 23	8% 37
Free/Reduced Lunch	30% 145	28% 118	28% 111	25% 106	24% 106
SPED	17% 81	19% 79	15% 60	12% 50	13% 56
504	13% 63	12% 50	13% 51	14% 60	12% 52

Middle Schools (6-8) (continued)

Nevin Platt Middle

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

260 PLATT MIDDLE				
	Staff	Total Budget \$5,593,057		
		non-SRA	SRA	
Regular Education:	24.760	\$ 3,299,191	\$	32,600
Special Education:	6.285	675,920		500
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	25,176		-
Culturally & Linguistically Diverse:	-	198		-
Gifted & Talented Education:	0.198	8,799		300
Student Services:	2.000	299,089		200
Instructional Staff Support:	-	-		5,000
Library Services:	1.000	145,011		4,000
School Administration:	5.000	624,121		-
Operations and Maintenance:	3.750	467,852		5,100
Health Room:	-	-		-
TOTALS:	42.993	\$ 5,545,357	\$	47,700

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	354	363	378	400	455
BVSD OE-Out	106	95	116	125	158
BVSD OE-In	213	209	179	159	156
Placements-Out	6	3	5	6	7
Placements-In	13	16	15	10	11
Out of District	16	14	10	11	11

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 1	0 % 1	0 % 2	0 % 0	0 % 1
African American	1% 4	2% 9	2% 8	2% 10	1% 6
Caucasian	81% 392	83% 416	81% 378	82% 371	81% 381
Asian	1% 4	1% 4	2% 7	2% 7	1% 10
Hispanic	10% 47	8% 42	9% 40	9% 40	8% 40
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	7% 35	6% 32	6% 29	6% 26	7% 33

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	43% 210	45% 227	48% 221	46% 210	50% 235
Male	56% 271	55% 277	52% 243	54% 244	50% 236

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	1% 6	2% 10	1% 6	1% 5	1% 6
Free/Reduced Lunch	14% 70	14% 70	14% 66	11% 49	12% 56
SPED	15% 74	17% 87	16% 74	16% 74	15% 72
504	15% 74	14% 71	14% 64	9% 43	10% 46



Middle Schools (6-8) (continued)

Southern Hills Middle

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

270 SOUTHERN HILLS MIDDLE				
	Staff	Total Budget \$5,532,649		
		non-SRA	SRA	
Regular Education:	25.339	\$ 3,205,705	\$	25,860
Special Education:	5.850	658,902		700
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	28,846		-
Culturally & Linguistically Diverse:	-	-		-
Gifted & Talented Education:	0.337	16,053		-
Student Services:	2.000	299,089		600
Instructional Staff Support:	-	-		7,379
Library Services:	1.000	145,011		4,142
School Administration:	5.000	653,648		-
Operations and Maintenance:	3.000	482,120		4,594
Health Room:	-	-		-
TOTALS:	42.526	\$ 5,489,374	\$	43,275

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	448	451	423	453	497
BVSD OE-Out	122	135	118	126	171
BVSD OE-In	158	167	133	139	133
Placements-Out	12	10	7	4	3
Placements-In	5	1	7	7	11
Out of District	24	18	13	8	9

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 1	0 % 1	0% 2	0 % 1	0 % 0
African American	1% 7	1% 3	1% 4	0% 1	1% 3
Caucasian	73% 364	75% 371	78% 356	79% 378	79% 378
Asian	7% 35	7% 32	6% 26	8% 39	7% 30
Hispanic	8% 40	7% 35	6% 28	6% 30	7% 31
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 1
Multi	11% 54	10% 50	8% 38	7 % 32	7% 33

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	46% 228	47% 232	50% 226	48% 233	49% 231
Male	54% 273	53% 260	50% 228	52% 248	51% 245

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	2% 12	3% 14	2% 9	2% 10	2% 10
Free/Reduced Lunch	11% 53	7% 34	10% 45	6% 29	6% 27
SPED	9% 45	10% 47	11% 49	11% 52	12% 58
504	15% 76	11% 55	8% 38	7 % 36	8% 36

High Schools (9-12)

Arapahoe Ridge High

<http://arh.bvsvd.org>

340 ARAPAHOE RIDGE HIGH SCHOOL				
	Staff	Total Budget \$2,884,693		
		non-SRA	SRA	
Regular Education:	9.660	\$ 1,216,087	\$	33,287
Special Education:	2.000	261,447		-
Career and Technical Education:	-	-		-
Extra Curricular Education:	-	9,035		-
Culturally & Linguistically Diverse:	0.400	61,217		-
Gifted & Talented Education:	-	-		-
Student Services:	2.000	167,910		300
Instructional Staff Support:	-	-		800
Library Services:	-	-		-
School Administration:	5.000	717,083		500
Operations and Maintenance:	1.000	357,733		10,213
Health Room:	-	49,081		-
TOTALS:	20.060	\$ 2,839,593	\$	45,100

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students					
BVSD OE-Out					
BVSD OE-In	144	174	139	106	116
Placements-Out					
Placements-In	16	10	25	4	6
Out of District	24	28	22	17	13

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	2% 4	1% 2	1% 2	2% 2	1% 1
African American	3% 6	1% 3	1% 2	2% 2	0% 0
Caucasian	36% 65	36% 75	28% 50	36% 46	41% 56
Asian	1% 2	0% 0	1% 1	2% 3	1% 2
Hispanic	53% 97	59% 124	66% 119	55% 70	53% 71
Native Hawaiian	1% 1	0% 0	0% 0	0% 0	0% 0
Multi	4% 7	3% 7	4% 7	4% 5	4% 5
Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	44% 80	45% 96	34% 62	34% 44	47% 63
Male	56% 102	54% 114	66% 119	66% 84	53% 72
Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	7% 12	7% 15	5% 9	8% 10	21% 28
Free/Reduced Lunch	67% 122	68% 144	70% 127	61% 78	50% 68
SPED	21% 39	17% 36	19% 35	16% 21	18% 24
504	12% 22	9% 20	10% 18	13% 16	10% 14



High Schools (9-12) (continued)

Boulder High

<https://boh.bvsd.org>

310 BOULDER HIGH SCHOOL			
	Staff	Total Budget \$17,971,113 non-SRA	SRA
Regular Education:	83.690	\$ 11,344,093	\$ 170,840
Special Education:	16.063	1,489,948	3,000
Career and Technical Education:	1.400	191,056	1,300
Extra Curricular Education:	-	90,543	-
Culturally & Linguistically Diverse:	4.000	607,495	-
Gifted & Talented Education:	0.272	12,321	-
Student Services:	6.200	788,324	1,000
Instructional Staff Support:	-	-	17,500
Library Services:	2.000	201,503	15,000
School Administration:	13.500	1,767,583	16,000
Operations and Maintenance:	11.000	1,204,607	48,500
Health Room:	-	-	500
TOTALS:	138.125	\$ 17,697,473	\$ 273,640

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	2,187	2,264	2,346	2,440	2,485
BVSD OE-Out	503	502	468	472	520
BVSD OE-In	231	208	138	124	141
Placements-Out	23	21	21	19	14
Placements-In	22	27	17	18	14
Out of District	21	21	13	13	13

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 2	0% 3	0% 3	1% 13	1% 12
African American	1% 20	1% 21	1% 19	1% 14	1% 16
Caucasian	62% 1206	66% 1309	66% 1367	67% 1418	66% 1406
Asian	3% 51	3% 62	3% 61	3% 67	3% 68
Hispanic	29% 559	25% 496	24% 499	24% 509	24% 498
Native Hawaiian	0% 2	0% 2	0% 1	0% 1	0% 0
Multi	5% 94	5% 102	5% 109	5% 101	5% 116

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	50% 963	49% 983	51% 1041	50% 1053	50% 1057
Male	50% 964	51% 1008	49% 1018	50% 1070	50% 1059

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	8% 154	5% 97	4% 88	5% 105	8% 170
Free/Reduced Lunch	33% 643	29% 585	28% 569	25% 524	23% 489
SPED	10% 195	9% 186	10% 207	9% 189	9% 196
504	16% 303	14% 282	12% 253	10% 204	9% 194

High Schools (9-12) (continued)

Broomfield High

<http://brh.bvsd.org>

315 BROOMFIELD HIGH SCHOOL				
	Staff	Total Budget \$14,624,831		
		non-SRA	SRA	
Regular Education:	68.160	\$ 9,158,483	\$ 142,415	
Special Education:	15.100	1,519,116	1,651	
Career and Technical Education:	1.800	244,830	7,652	
Extra Curricular Education:	-	120,164	-	
Culturally & Linguistically Diverse:	0.600	91,124	-	
Gifted & Talented Education:	0.161	7,389	-	
Student Services:	5.100	724,558	1,036	
Instructional Staff Support:	-	-	4,615	
Library Services:	1.550	193,002	-	
School Administration:	10.500	1,379,128	9,938	
Operations and Maintenance:	9.500	987,787	31,943	
Health Room:	-	-	-	
TOTALS:	112.471	\$ 14,425,581	\$ 199,250	

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	1,020	1,046	1,021	1,071	1,088
BVSD OE-Out	182	198	155	195	216
BVSD OE-In	26	35	16	17	21
Placements-Out	14	8	10	8	7
Placements-In	10	14	19	22	23
Out of District	840	807	743	691	638

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 0	0% 2	0% 7	0% 7	0% 7
African American	2% 31	1% 25	2% 26	1% 19	1% 21
Caucasian	68% 1120	69% 1157	70% 1144	70% 1110	70% 1073
Asian	3% 58	4% 69	4% 63	4% 70	3% 62
Hispanic	24% 400	21% 354	19% 308	20% 313	20% 298
Native Hawaiian	0% 5	0% 4	0% 4	0% 2	0% 1
Multi	5% 78	4% 75	5% 75	5% 74	4% 66

Gender

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	48% 817	48% 812	51% 825	50% 799	50% 763
Male	52% 874	52% 872	49% 802	50% 796	50% 765

Special Programs

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	2% 35	2% 27	1% 18	2% 26	2% 30
Free/Reduced Lunch	23% 383	21% 362	19% 302	15% 237	16% 238
SPED	11% 190	10% 164	10% 159	9% 148	9% 137
504	11% 186	9% 159	9% 146	8% 122	8% 115



High Schools (9-12) (continued)

Centaurus High

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

320 CENTAURUS HIGH SCHOOL				
	Staff	Total Budget \$15,343,976		
		non-SRA	SRA	
Regular Education:	67.372	\$ 9,074,286	\$	158,271
Special Education:	23.776	2,105,961		4,372
Career and Technical Education:	1.000	136,502		5,876
Extra Curricular Education:	-	81,383		-
Culturally & Linguistically Diverse:	2.600	394,873		-
Gifted & Talented Education:	0.224	10,188		-
Student Services:	4.300	504,684		998
Instructional Staff Support:	0.500	59,889		16,319
Library Services:	1.750	194,443		-
School Administration:	10.500	1,621,518		2,946
Operations and Maintenance:	8.500	952,009		19,458
Health Room:	-	-		-
TOTALS:	120.522	\$ 15,135,736	\$	208,240

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	1,871	1,835	1,791	1,792	1,763
BVSD OE-Out	664	661	648	615	634
BVSD OE-In	300	334	295	313	289
Placements-Out	32	26	20	12	17
Placements-In	21	13	15	15	7
Out of District	49	54	43	48	55

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 2	0% 4	0% 4	0% 7	0% 5
African American	1% 14	1% 17	1% 12	1% 18	1% 10
Caucasian	65% 1001	65% 1005	63% 956	62% 977	61% 899
Asian	3% 42	2% 37	3% 40	2% 38	3% 41
Hispanic	26% 406	25% 392	27% 405	28% 437	30% 438
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	5% 79	6% 89	6% 91	6% 89	5% 71

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	45% 691	44% 680	45% 674	45% 708	44% 637
Male	55% 847	56% 860	55% 834	55% 858	56% 827

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	6% 91	5% 74	5% 79	4% 66	6% 90
Free/Reduced Lunch	29% 452	28% 433	32% 486	26% 412	26% 375
SPED	13% 196	13% 198	13% 191	12% 189	12% 179
504	15% 232	14% 219	13% 193	12% 183	10% 147

High Schools (9-12) (continued)

Fairview High

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

330 FAIRVIEW HIGH SCHOOL				
	Staff	Total Budget \$15,555,025		
		non-SRA	SRA	
Regular Education:	76.305	\$ 9,838,128	\$ 126,075	
Special Education:	11.875	1,070,347	4,600	
Career and Technical Education:	1.200	163,196	500	
Extra Curricular Education:	-	107,494	-	
Culturally & Linguistically Diverse:	0.400	61,682	-	
Gifted & Talented Education:	0.305	14,603	3,000	
Student Services:	6.800	879,338	2,000	
Instructional Staff Support:	-	-	26,000	
Library Services:	2.000	177,171	-	
School Administration:	13.500	1,747,165	4,960	
Operations and Maintenance:	11.000	1,312,851	15,915	
Health Room:	-	-	-	
TOTALS:	123.385	\$ 15,371,975	\$ 183,050	

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	1,460	1,437	1,487	1,502	1,581
BVSD OE-Out	265	237	229	207	229
BVSD OE-In	595	592	564	610	658
Placements-Out	22	24	20	10	14
Placements-In	15	14	15	18	23
Out of District	73	62	44	37	20

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 7	0% 7	0% 5	0% 2	0% 4
African American	1% 23	1% 21	1% 18	1% 13	1% 15
Caucasian	68% 1269	70% 1285	70% 1307	70% 1386	71% 1452
Asian	10% 188	10% 181	10% 184	10% 192	10% 193
Hispanic	12% 221	11% 200	11% 199	10% 205	11% 221
Native Hawaiian	0% 1	0% 7	0% 5	0% 5	0% 6
Multi	8% 145	8% 142	8% 155	8% 163	7% 145

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	46% 852	46% 841	46% 865	47% 926	47% 967
Male	54% 996	54% 998	54% 1008	53% 1040	53% 1069

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	2% 44	1% 27	1% 19	1% 27	2% 47
Free/Reduced Lunch	14% 254	13% 233	13% 252	9% 171	9% 185
SPED	7% 138	6% 116	7% 123	7% 134	7% 141
504	13% 250	11% 210	10% 190	9% 168	8% 158



High Schools (9-12) (continued)

Monarch High

<http://moh.bvdsd.org>

360 MONARCH HIGH SCHOOL				
	Staff	Total Budget \$13,348,352		
		non-SRA	SRA	
Regular Education:	59.170	\$ 7,954,124	\$	100,407
Special Education:	20.045	1,734,018		1,306
Career and Technical Education:	1.600	218,216		4,850
Extra Curricular Education:	-	94,484		-
Culturally & Linguistically Diverse:	0.400	60,983		-
Gifted & Talented Education:	0.156	7,584		-
Student Services:	3.300	538,069		-
Instructional Staff Support:	-	-		12,265
Library Services:	1.750	187,382		750
School Administration:	10.277	1,329,008		10,581
Operations and Maintenance:	9.500	1,079,059		15,266
Health Room:	-	-		-
TOTALS:	106.198	\$ 13,202,927	\$	145,425

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students	1,782	1,813	1,916	1,947	1,996
BVSD OE-Out	615	642	668	704	697
BVSD OE-In	201	190	153	161	177
Placements-Out	36	21	23	14	13
Placements-In	7	7	6	8	10
Out of District	85	81	95	91	103

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 2	0% 5	0% 6	0% 4	0% 4
African American	0% 7	0% 7	1% 10	1% 13	1% 19
Caucasian	77% 1098	77% 1101	76% 1151	78% 1173	77% 1205
Asian	5% 71	6% 82	6% 89	5% 77	5% 84
Hispanic	11% 163	11% 150	11% 169	10% 154	11% 167
Native Hawaiian	0% 3	0% 4	0% 0	0% 0	0% 1
Multi	6% 82	6% 79	6% 90	6% 86	6% 95

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	48% 685	48% 691	49% 742	49% 740	49% 773
Male	52% 736	51% 734	51% 773	51% 767	51% 802

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	2% 28	2% 28	2% 25	2% 23	2% 32
Free/Reduced Lunch	16% 225	13% 192	23% 343	11% 165	9% 146
SPED	9% 131	9% 133	10% 149	10% 156	10% 162
504	15% 217	14% 195	11% 171	11% 164	10% 159

High Schools (9-12) (continued)

New Vista High

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

350 NEW VISTA HIGH SCHOOL			
	Staff	Total Budget \$3,956,512	
		non-SRA	SRA
Regular Education:	15.126	\$ 2,141,128	\$ 32,722
Special Education:	2.500	328,118	301
Career and Technical Education:	0.200	27,160	-
Extra Curricular Education:	-	11,142	-
Culturally & Linguistically Diverse:	-	234	-
Gifted & Talented Education:	0.042	2,330	-
Student Services:	1.850	262,406	171
Instructional Staff Support:	-	-	2,025
Library Services:	1.375	65,916	-
School Administration:	4.750	692,491	1,297
Operations and Maintenance:	3.000	383,242	5,829
Health Room:	-	-	-
TOTALS:	28.843	\$ 3,914,167	\$ 42,345

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students					
BVSD OE-Out					
BVSD OE-In	282	268	266	240	257
Placements-Out					
Placements-In	4	3	5	6	5
Out of District	40	42	38	36	48

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian		1% 4	2% 5	1% 4	0% 1	0% 0
African American		1% 4	1% 4	0% 1	1% 3	1% 2
Caucasian		76% 248	75% 234	75% 232	76% 215	74% 230
Asian		2% 7	1% 3	1% 2	1% 3	2% 6
Hispanic		13% 41	16% 49	16% 49	16% 45	18% 55
Native Hawaiian		0% 1	0% 0	0% 0	0% 0	0% 0
Multi		6% 20	6% 18	7% 21	6% 16	5% 16
Gender		2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female		52% 171	49% 152	51% 157	49% 138	49% 150
Male		45% 148	49% 152	49% 152	51% 145	51% 159
Special Programs		2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL		1% 2	1% 2	0% 1	0% 1	4% 12
Free/Reduced Lunch		25% 81	26% 82	24% 73	20% 57	23% 72
SPED		19% 62	18% 55	14% 42	13% 37	17% 53
504		27% 88	31% 96	30% 92	29% 82	28% 88



Charter Schools

Boulder Preparatory High School

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

	Total Budget \$1,526,258	
	General Fund	Charter
Regular Education:	\$ -	\$ 1,219,122
Special Education:	1,167	191,822
Vocational Education:	-	-
Culturally & Linguistically Diverse:	-	5,438
Extra Curricular Education:	-	-
Gifted & Talented:	-	-
Library Services:	-	-
Student Support Services:	-	1,347
Instructional Staff Support:	-	-
General Administration Support:	-	20,330
School Administration:	-	19,084
Business Services:	-	-
Maintenance:	-	-
Utilities:	-	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	67,948
Enterprise:	-	-
Curriculum/Staff Development:	-	-
TOTALS:	\$ 1,167	\$ 1,525,091

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students					
BVSD OE-Out					
BVSD OE-In	49	59	48	50	59
Placements-Out					
Placements-In	23	9	10	2	1
Out of District	34	39	46	42	36

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	1% 1	2% 2	1% 1	1% 1	1% 1
African American	4% 4	2% 2	1% 1	1% 1	2% 2
Caucasian	55% 58	56% 60	58% 63	61% 59	60% 58
Asian	1% 1	0% 0	0% 0	1% 1	1% 1
Hispanic	36% 38	36% 39	36% 39	30% 29	26% 25
Native Hawaiian	1% 1	1% 1	1% 1	1% 1	0% 0
Multi	3% 3	3% 3	3% 3	5% 5	9% 9
Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	46% 49	45% 48	46% 50	44% 43	42% 40
Male	52% 55	54% 58	54% 58	56% 54	58% 56
Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	4% 4	2% 2	3% 3	4% 4	1% 1
Free/Reduced Lunch	30% 32	21% 22	18% 19	9% 9	16% 15
SPED	21% 22	23% 25	28% 30	19% 18	19% 18
504	21% 22	27% 29	22% 24	24% 23	21% 20

Charter Schools (continued)

Horizons K-8

<http://horizonsk8school.org/>

		Total Budget \$5,868,426	
		General Fund	Charter
Regular Education:	\$ 19,113	\$ 4,235,023	
Special Education:	-	665,540	
Vocational Education:	-	-	
Culturally & Linguistically Diverse:	-	118,238	
Extra Curricular Education:	-	-	
Gifted & Talented:	-	-	
Library Services:	-	-	
Student Support Services:	-	15,472	
Instructional Staff Support:	-	-	
General Administration Support:	-	61,593	
School Administration:	-	-	
Business Services:	-	68,175	
Maintenance:	-	290,328	
Utilities:	74,940	-	
Food Service:	-	-	
Community Services:	-	-	
Site Acquisition Services:	-	-	
Central Support Services:	-	320,004	
Enterprise:	-	-	
Curriculum/Staff Development:	-	-	
TOTALS:	\$ 94,053	\$ 5,774,373	

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
<i>Neighborhood Students</i>					
BVSD OE-Out					
BVSD OE-In	321	328	320	327	332
<i>Placements-Out</i>					
Placements-In	15	13	14	10	5
Out of District	23	20	16	12	9

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	0% 1	1% 2	0% 1	0% 1	0% 1
African American	1% 4	1% 3	1% 2	1% 2	0% 1
Caucasian	83% 298	82% 294	82% 285	81% 282	80% 280
Asian	2% 7	3% 12	3% 9	3% 9	2% 6
Hispanic	6% 21	6% 20	7% 23	7% 26	8% 29
Native Hawaiian	0% 0	0% 1	0% 1	0% 1	0% 1
Multi	8% 27	8% 27	8% 27	8% 27	9% 30

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	51% 183	52% 185	51% 176	50% 175	48% 167
Male	48% 173	48% 173	49% 172	50% 173	52% 181

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	2% 6	1% 5	1% 3	1% 5	1% 3
Free/Reduced Lunch	16% 57	13% 46	11% 37	8% 28	9% 32
SPED	13% 48	14% 52	12% 43	11% 37	11% 38
504	6% 23	6% 23	8% 28	7% 25	5% 18



Charter Schools (continued)

Justice High

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

	Total Budget \$2,059,089	
	General Fund	Charter
Regular Education:	\$ 4,510	\$ 1,590,562
Special Education:	1,167	175,282
Vocational Education:	-	-
Culturally & Linguistically Diverse:	-	31,140
Extra Curricular Education:	-	-
Gifted & Talented:	-	59
Library Services:	-	-
Student Support Services:	-	3,657
Instructional Staff Support:	-	-
General Administration Support:	-	-
School Administration:	-	-
Business Services:	-	10,643
Maintenance:	29,653	117,602
Utilities:	20,566	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	74,248
Enterprise:	-	-
Curriculum/Staff Development:	-	-
TOTALS:	\$ 55,896	\$ 2,003,193

OPEN ENROLLMENT PROFILE

	2024-25	2023-2024	2021-2022	2020-2021
Neighborhood Population				
BVSD OE-Out				
BVSD OE-In	52	58	40	47
Placements-Out*				
Placements-In*	18	22		
Out of District	36	30	41	
Unmatched Addresses			1	37

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2024-25	2023-2024	2021-2022	2020-2021
American Indian		2% 2	2% 2	0% 0	0% 0
African American		0% 0	0% 0	4% 3	2% 2
Caucasian		29% 31	32% 31	28% 23	24% 20
Asian		1% 1	1% 1	0% 0	0% 0
Hispanic		60% 64	59% 59	66% 54	67% 56
Native Hawaiian		0% 0	0% 0	0% 0	0% 0
Multi		8% 8	9% 9	2% 2	7% 6
Gender		2024-25	2023-2024	2021-2022	2020-2021
Female		43% 46	47% 48	34% 28	29% 24
Male		55% 58	52% 54	66% 54	71% 60
Special Programs		2024-25	2023-2024	2021-2022	2020-2021
ELL		8% 8	6% 6	7% 6	12% 10
Free/Reduced Lunch		76% 81	79% 81	87% 71	93% 78
SPED		30% 32	28% 29	22% 18	30% 25
504		6% 6	3% 3	2% 2	0% 0

Charter Schools (continued)

Peak to Peak K-12

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

		Total Budget \$23,961,038	
		General Fund	Charter
Regular Education:	\$	-	\$ 20,776,507
Special Education:		79,475	1,351,860
Vocational Education:		-	-
Culturally & Linguistically Diverse:		-	477,011
Extra Curricular Education:		-	-
Gifted & Talented:		-	12,288
Library Services:		-	-
Student Support Services:		-	9,443
Instructional Staff Support:		-	-
General Administration Support:		-	256,572
School Administration:		-	-
Business Services:		-	191,759
Maintenance:		-	-
Utilities:		-	-
Food Service:		-	-
Community Services:		-	-
Site Acquisition Services:		-	-
Central Support Services:		-	806,123
Enterprise:		-	-
Curriculum/Staff Development:		-	-
		\$ 79,475	\$ 23,881,563

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2024-25	2023-24	2022-23	2021-22	2020-21
Neighborhood Population					
BVSD OE-Out					
BVSD OE-In	1188	1161	1158	1141	1103
Placements-Out*					
Placements-In*	4	5	5	4	4
Out of District	254	286	286	302	343
Unmatched Addresses			1	1	

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2024-25	2023-24	2022-23	2021-22	2020-21
American Indian		0% 3	0% 3	0% 1	0% 1	0% 1
African American		1% 11	1% 11	0% 10	0% 6	0% 6
Caucasian		56% 807	57% 822	60% 867	63% 912	66% 957
Asian		23% 337	23% 336	20% 297	19% 273	17% 253
Hispanic		13% 184	13% 184	12% 178	11% 164	10% 145
Native Hawaiian		0% 3	0% 3	0% 5	0% 3	0% 3
Multi		7% 101	6% 93	6% 92	6% 89	6% 85
Gender		2024-25	2023-24	2022-23	2021-22	2020-21
Female		48% 692	49% 707	49% 716	49% 710	49% 716
Male		52% 753	51% 743	51% 734	51% 738	51% 734
Special Programs		2024-25	2023-24	2022-23	2021-22	2020-21
ELL		3% 37	2% 35	2% 35	2% 33	2% 33
Free/Reduced Lunch		18% 258	13% 194	13% 194	9% 123	9% 124
SPED		8% 113	6% 93	6% 93	6% 83	6% 85
504		10% 148	7% 108	7% 108	6% 82	7% 97



Charter Schools (continued)

Summit Middle School

<http://sum.bvsvd.org>

	Total Budget \$6,993,181	
	General Fund	Charter
Regular Education:	\$ 19,470	\$ 5,503,099
Special Education:	-	342,578
Vocational Education:	-	-
Culturally & Linguistically Diverse:	-	19,860
Extra Curricular Education:	-	-
Gifted & Talented:	-	229
Library Services:	-	-
Student Support Services:	-	4,921
Instructional Staff Support:	-	268
General Administration Support:	-	46,864
School Administration:	-	-
Business Services:	-	75,928
Maintenance:	131,858	456,510
Utilities:	85,316	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	306,280
Enterprise:	-	-
Curriculum/Staff Development:	-	-
TOTALS:	\$ 236,644	\$ 6,756,537

OPEN ENROLLMENT PROFILE (K-12)

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Neighborhood Students					
BVSD OE-Out					
BVSD OE-In	358	351	342	346	349
Placements-Out					
Placements-In	4	6	5	4	1
Out of District	4	4	5	4	3

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
American Indian	1% 2	1 % 3	1% 2	1 % 2	0 % 1
African American	1% 3	0% 1	0% 1	1% 2	1% 3
Caucasian	64% 233	63% 229	65% 231	65% 231	67% 237
Asian	12% 43	14% 51	17% 62	16% 58	12% 55
Hispanic	11% 40	10% 36	8% 28	8% 27	6% 20
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	12% 45	11% 41	9% 32	10% 36	11% 38

Gender	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Female	49% 181	49% 178	49% 174	50% 179	53% 188
Male	51% 185	50% 182	51% 182	50% 177	47% 166

Special Programs	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
ELL	4% 13	3% 10	1% 4	2% 6	2% 7
Free/Reduced Lunch	14% 52	9% 31	12% 43	5% 19	5% 16
SPED	4% 13	3% 12	3% 10	3% 11	3% 10
504	8% 31	12% 42	11% 40	10% 35	10% 34



BOULDER VALLEY SCHOOL DISTRICT

FINANCIAL SECTION

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All Funds

Summary

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET	PROJECTED BUDGET 2025-26	PROJECTED BUDGET 2026-27	PROJECTED BUDGET 2028-29
Beginning Balance	\$ 257,621,601	\$ 211,191,578	\$ 218,057,026	\$ 423,367,080	\$ 397,321,780	\$ 269,812,596	\$ 363,944,005	\$ 313,373,050
Revenues	541,029,152	594,934,629	829,929,009	681,736,255	678,713,717	852,923,581	703,618,537	714,561,312
Transfers In	45,392,882	67,147,100	53,043,879	66,798,517	70,932,588	69,925,387	71,765,144	73,155,296
Total Resources	844,043,635	873,273,308	1,101,029,914	1,171,901,852	1,146,968,086	1,192,661,563	1,139,327,686	1,101,089,658
Expenditures	587,459,174	588,069,179	611,170,134	707,781,556	808,330,722	758,792,171	754,189,493	745,727,407
Emergency Reserves	-	-	-	-	67,124,255	54,871,201	52,766,996	51,421,824
Transfers Out	45,392,882	67,147,100	53,043,879	66,798,517	70,932,588	69,925,387	71,765,144	73,155,296
Total Uses	632,852,056	655,216,279	664,214,013	774,580,073	946,387,565	883,588,759	878,721,633	870,304,527
Ending Balance	\$ 211,191,578	\$ 218,057,027	\$ 423,367,080	\$ 397,321,780	\$ 200,580,521	\$ 309,072,804	\$ 260,606,053	\$ 230,785,131

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 2.4 percent increase for the 2025-26 school year, and a 2.3 and 2.1 percent increase for the 2026-27 and 2027-28 years respectively.

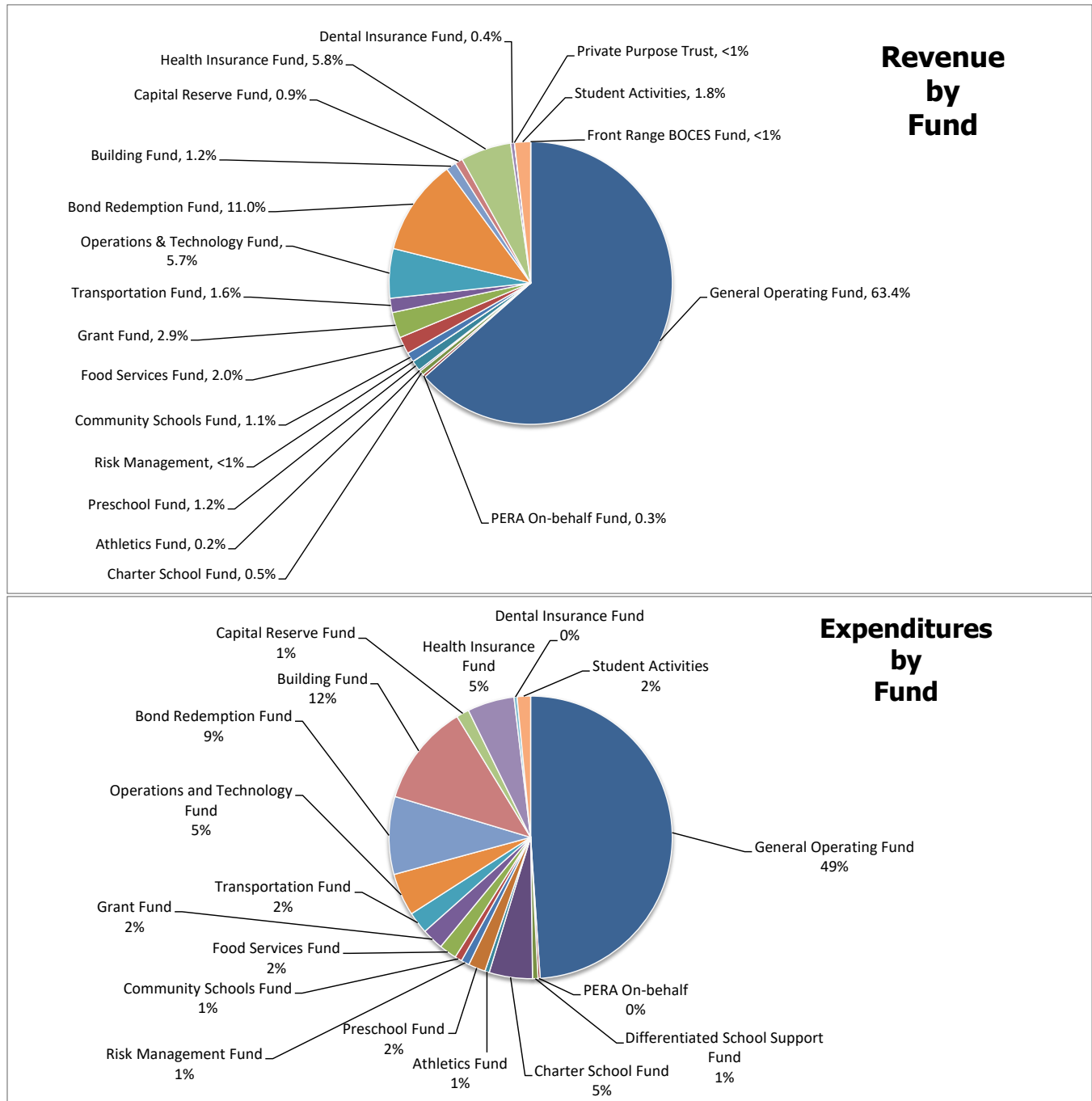
Expenditure projections are expected to follow revenue patterns for the same school years referenced above. As revenues change, expenditures will change comparatively. However, personnel expenditures are being projected to reflect salary step and cost of living increases; increases to the district's 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 63.4 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 36.6 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

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET
FUND:					
General Operating Fund	\$ 47,717,796	\$ 73,399,443	\$ 71,224,954	\$ 75,797,321	\$ 82,366,205
PERA On-behalf Fund	-	-	-	-	-
Differentiated School Support	-	-	14,414,794	11,226,033	17,228,634
Charter School Fund	9,477,246	10,553,971	10,961,329	11,626,756	12,273,447
Technology Fund	2,549,086	-	-	-	-
Athletics Fund	92,170	138,500	99,285	146,107	\$147,342
Preschool Fund	331,893	475,532	354,778	256,225	519,442
Risk Management Fund	697,762	1,265,111	2,990,467	2,183,044	1,114,176
Community Schools Fund	2,669,601	1,312,718	2,843,853	3,715,001	3,504,377
Food Services Fund	218,836	1,542,807	2,000,680	1,003,959	445,500
Grant Fund	-	-	-	-	-
Transportation Fund	1,010,740	1,154,145	1,173,839	800,034	1,354,748
Operations and Technology Fund	22,337,386	20,231,887	19,565,698	15,549,703	16,161,100
Bond Redemption Fund	49,925,855	49,678,228	50,883,707	65,997,076	66,617,078
Building Fund	98,882,778	29,896,817	16,985,348	212,431,280	168,115,547
Capital Reserve Fund	6,882,117	5,003,177	5,112,662	5,141,513	10,240,869
Health Insurance Fund	6,073,818	7,226,152	8,958,298	6,515,230	5,608,124
Dental Insurance Fund	1,143,043	1,412,063	1,760,933	2,074,446	2,430,334
Private Purpose Trust	1,348,178	1,314,363	1,257,921	1,248,910	1,251,260
Student Activities	5,997,847	6,263,944	7,118,591	7,386,030	7,943,597
Front Range BOCES Fund	265,449	322,720	349,889	268,412	-
GRAND TOTAL:	\$ 257,621,601	\$ 211,191,578	\$ 218,057,026	\$ 423,367,080	\$ 397,321,780

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:

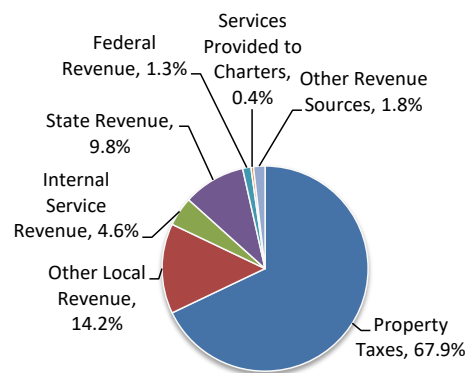
- Nonspendable fund balance – Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund).
- Restricted fund balance – Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher 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

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET
FUND:					
General Operating Fund	\$ 346,300,000	\$ 371,075,033	\$ 384,025,439	\$ 415,139,489	\$ 430,618,647
PERA On-behalf Fund	-	16,000,000	15,989,337	1,271,801	2,000,000
Differentiated School Support	-	-	-	-	-
Charter School Fund	2,698,740	3,012,546	3,485,405	3,183,000	3,539,378
Technology Fund	581,574	-	-	-	-
Athletics Fund	506,156	1,027,387	1,237,205	\$1,352,253	\$1,292,406
Preschool Fund	340,864	1,225,242	1,270,188	7,246,249	7,954,265
Risk Management Fund	118,861	208,123	643,509	859,991	77,000
Community Schools Fund	2,471,472	7,603,162	8,691,124	9,013,045	7,438,241
Food Services Fund	11,233,785	12,954,711	10,902,906	13,432,853	13,314,658
Grant Fund	36,856,888	33,800,000	33,522,817	33,800,000	20,000,000
Transportation Fund	10,750,276	10,992,936	10,849,100	12,194,891	11,043,776
Operations and Technology Fund	29,116,745	31,904,056	31,375,859	38,199,650	38,441,639
Bond Redemption Fund	56,917,873	58,275,179	72,194,959	75,527,490	74,590,000
Building Fund	432,881	160,240	203,161,285	7,264,325	7,826,800
Capital Reserve Fund	587,099	243,213	2,245,905	8,634,696	5,971,536
Health Insurance Fund	34,682,346	34,953,346	36,575,550	39,507,765	39,238,372
Dental Insurance Fund	2,707,765	2,732,832	2,883,202	2,954,250	2,892,000
Private Purpose Trust	10,685	7,934	54,738	78,924	75,000
Student Activities	4,378,135	8,482,756	10,591,891	11,760,583	12,400,000
Front Range BOCES Fund	337,007	275,933	228,590	315,000	-
GRAND TOTAL:	\$ 541,029,152	\$ 594,934,629	\$ 829,929,009	\$ 681,736,255	\$ 678,713,717

Property Taxes	\$ 460,664,610
Other Local Revenue	96,202,204
Internal Service Revenue	31,010,684
State Revenue	66,471,314
Federal Revenue	9,038,990
Services Provided to Charters	2,789,644
Other Revenue Sources	12,482,000
Total Revenue	\$ 678,713,717



**Revenue
by
Source**



All Funds (continued)

Transfers In Summary

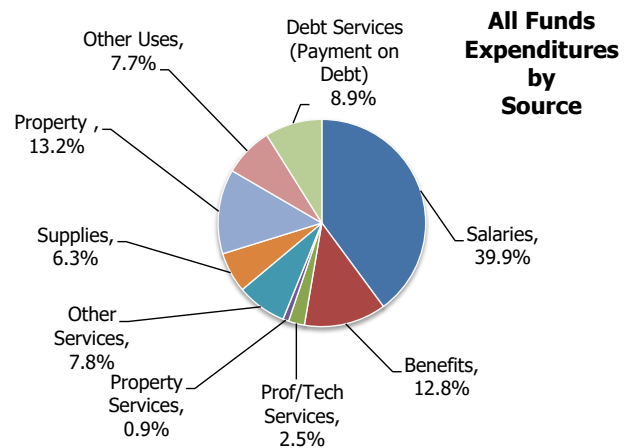
	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET
FUND:					
General Operating Fund	\$ -	\$ 165,500	\$ 200,000	\$ 255,000	\$ 805,475
PERA On-behalf Fund	-	-	-	-	-
Differentiated School Support	-	15,814,000	-	10,000,000	-
Charter School Fund	25,437,175	27,588,816	29,838,384	32,768,059	34,852,743
Technology Fund	1,333,886	-	-	-	-
Athletics Fund	2,054,096	2,222,576	2,040,610	2,448,218	2,746,214
Preschool Fund	6,912,105	6,155,223	6,845,156	4,966,568	7,743,185
Risk Management Fund	4,854,066	6,954,066	4,954,066	5,004,066	7,410,366
Community Schools Fund	277,216	-	-	-	-
Food Services Fund	-	-	-	517,140	2,901,787
Grant Fund	-	-	-	-	-
Transportation Fund	2,668,063	5,452,046	6,474,403	7,148,206	9,169,857
Operations and Technology Fund	-	-	-	-	-
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund	1,856,275	2,794,873	2,691,260	3,691,260	2,802,961
Health Insurance Fund	-	-	-	-	2,500,000
Dental Insurance Fund	-	-	-	-	-
Private Purpose Trust	-	-	-	-	-
Student Activities	-	-	-	-	-
Front Range BOCES Fund	-	-	-	-	-
GRAND TOTAL:	\$ 45,392,882	\$ 67,147,100	\$ 53,043,879	\$ 66,798,517	\$ 70,932,588

All Funds (continued)

Expenditure Summary

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET
FUND:					
General Operating Fund	\$ 278,334,353	\$ 306,484,891	\$ 326,860,662	\$ 342,333,558	\$ 395,430,587
PERA On-behalf Fund	-	16,000,000	15,989,337	1,271,801	2,000,000
Differentiated School Support	-	1,399,206	3,188,761	3,997,399	5,000,000
Charter School Fund	27,059,190	30,194,004	32,658,362	35,304,368	39,940,757
Technology Fund	1,557,133	-	-	-	-
Athletics Fund	2,513,922	3,289,178	3,230,993	\$3,799,236	\$4,064,803
Preschool Fund	7,057,861	7,449,750	8,162,428	11,898,131	15,777,132
Risk Management Fund	4,405,578	5,436,832	6,404,998	6,932,925	7,571,260
Community Schools Fund	3,955,571	5,906,527	7,619,976	8,968,669	6,588,992
Food Services Fund	9,909,814	12,496,838	11,899,627	14,508,452	16,248,606
Grant Fund	36,856,888	33,800,000	20,073,996	33,800,000	20,000,000
Transportation Fund	13,274,934	16,425,288	17,697,308	18,788,383	20,118,627
Operations and Technology Fund	31,222,244	32,570,245	35,391,854	37,588,253	39,274,707
Bond Redemption Fund	57,165,500	57,069,700	57,081,590	74,907,488	71,943,194
Building Fund	69,418,841	13,071,709	7,715,353	51,580,058	94,012,425
Capital Reserve Fund	4,322,314	2,928,601	4,908,314	7,226,600	11,799,384
Health Insurance Fund	33,530,012	33,221,200	39,018,618	40,414,871	43,288,928
Dental Insurance Fund	2,438,745	2,383,963	2,569,689	2,598,362	2,796,320
Private Purpose Trust	44,500	64,375	63,749	76,574	75,000
Student Activities	4,112,038	7,628,108	10,324,452	11,203,016	12,400,000
Front Range BOCES Fund	279,736	248,764	310,067	583,412	-
GRAND TOTAL:	\$ 587,459,174	\$ 588,069,179	\$ 611,170,134	\$ 707,781,556	\$ 808,330,722

Salaries	\$ 322,418,202
Benefits	103,507,784
Prof/Tech Services	20,359,307
Property Services	7,106,606
Other Services	63,321,984
Supplies	50,718,877
Property	107,103,690
Other Uses	61,851,078
Debt Services (Payment on Debt)	71,943,194
Total Expenditures	\$ 808,330,722





All Funds (continued)

Reserves Summary

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET
FUND:					
General Operating Fund	\$ -	\$ -	\$ -	\$ -	44,791,080
PERA On-behalf Fund	-	-	-	-	-
Differentiated School Support	-	-	-	-	150,000
Charter School Fund	-	-	-	-	1,140,028
Technology Fund	-	-	-	-	-
Athletics Fund	-	-	-	-	121,159
Preschool Fund	-	-	-	-	439,760
Risk Management Fund	-	-	-	-	1,030,282
Community Schools Fund	-	-	-	-	197,670
Food Services Fund	-	-	-	-	413,339
Grant Fund	-	-	-	-	-
Transportation Fund	-	-	-	-	1,408,304
Operations and Technology Fund	-	-	-	-	3,261,069
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	7,215,982
Health Insurance Fund	-	-	-	-	4,057,568
Dental Insurance Fund	-	-	-	-	2,526,014
Private Purpose Trust	-	-	-	-	-
Student Activities	-	-	-	-	372,000
Front Range BOCES Fund	-	-	-	-	-
GRAND TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ 67,124,255

All Funds (continued)

Transfers Out Summary

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET
FUND:					
General Operating Fund	\$ 45,191,413	\$ 66,930,131	\$ 52,792,410	\$ 66,492,047	\$ 70,127,113
PERA On-behalf Fund	-	-	-	-	-
Differentiated School Support	-	-	-	-	-
Charter School Fund	-	-	-	-	-
Technology Fund	-	-	-	-	-
Athletics Fund	-	-	-	-	-
Preschool Fund	51,469	51,469	51,469	51,469	-
Risk Management Fund	-	-	-	-	-
Community Schools Fund	150,000	165,500	200,000	255,000	805,475
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:	\$ 45,392,882	\$ 67,147,100	\$ 53,043,879	\$ 66,798,517	\$ 70,932,588



All Funds (continued)

Ending Fund Balance Summary

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET
FUND:					
General Operating Fund	\$ 70,492,030	\$ 71,224,954	\$ 75,797,321	\$ 82,366,205	\$ 3,441,547
PERA On-behalf Fund	-	-	-	-	-
Differentiated School Support	-	14,414,794	11,226,033	17,228,634	12,078,634
Charter School Fund	10,553,971	10,961,329	11,626,756	12,273,447	9,584,783
Technology Fund*	2,907,413	-	-	-	-
Athletics Fund	138,500	99,285	146,107	\$147,342	\$0
Preschool Fund	475,532	354,778	256,225	519,442	-
Risk Management Fund	1,265,111	2,990,467	2,183,044	1,114,176	-
Community Schools Fund	1,312,718	2,843,853	3,715,001	3,504,377	3,350,481
Food Services Fund	1,542,807	2,000,680	1,003,959	445,500	-
Grant Fund**	-	-	-	-	-
Transportation Fund	1,154,145	1,173,839	800,034	1,354,748	41,450
Operations and Technology Fund	20,231,887	19,565,698	15,549,703	16,161,100	12,066,963
Bond Redemption Fund	49,678,228	50,883,707	65,997,076	66,617,078	69,263,884
Building Fund	29,896,817	16,985,348	212,431,280	168,115,547	81,929,922
Capital Reserve Fund	5,003,177	5,112,662	5,141,513	10,240,869	-
Health Insurance Fund	7,226,152	8,958,298	6,515,230	5,608,124	-
Dental Insurance Fund	1,412,063	1,760,933	2,074,446	2,430,334	-
Private Purpose Trust	1,314,363	1,257,921	1,248,910	1,251,260	1,251,260
Student Activities	6,263,944	7,118,591	7,386,030	7,943,597	7,571,597
Front Range BOCES Fund	322,720	349,889	268,412	-	-
GRAND TOTAL:	\$ 211,191,578	\$ 218,057,027	\$ 423,367,080	\$ 397,321,780	\$ 200,580,521

*The Technology Fund was consolidated with the General Fund effective 2020-21.

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

All Funds (continued)

Summary of Fund Balance Changes

	2024-25 Beginning Fund Balance	2024-25 Reserves	2024-25 Net Beginning Fund Balance	2024-25 Ending Fund Balance	Net Change	% Net Change
FUND:						
General Operating Fund	\$ 82,366,205	\$ 44,791,080	\$ 37,575,125	\$ 3,441,547	\$ (34,133,578)	-91%
PERA On-behalf Fund	-	-	-	-	-	0%
Differentiated School Support	17,228,634	150,000	17,078,634	12,078,634	(5,000,000)	-29%
Charter School Fund	12,273,447	1,140,028	11,133,419	9,584,783	(1,548,637)	-14%
Technology Fund	-	-	-	-	-	0%
Athletics Fund	147,342	121,159	26,183	-	(26,183)	-100%
Preschool Fund	519,442	439,760	79,682	-	(79,682)	-100%
Risk Management Fund	1,114,176	1,030,282	83,894	-	(83,894)	-100%
Community Schools Fund	3,504,377	197,670	3,306,707	3,350,481	43,774	1%
Food Services Fund	445,500	413,339	32,161	-	(32,161)	-100%
Grant Fund	-	-	-	-	-	0%
Transportation Fund	1,354,748	1,408,304	(53,556)	41,450	95,006	-177%
Operations and Technology Fund	16,161,100	3,261,069	12,900,031	12,066,963	(833,068)	-6%
Bond Redemption Fund	66,617,078	-	66,617,078	69,263,884	2,646,806	4%
Building Fund	168,115,547	-	168,115,547	81,929,922	(86,185,625)	-51%
Capital Reserve Fund	10,240,869	7,215,982	3,024,887	-	(3,024,887)	-100%
Health Insurance Fund	5,608,124	4,057,568	1,550,556	-	(1,550,556)	-100%
Dental Insurance Fund	2,430,334	2,526,014	(95,680)	-	95,680	-100%
Private Purpose Trust	1,251,260	-	1,251,260	1,251,260	-	0%
Student Activities	7,943,597	372,000	7,571,597	7,571,597	-	0%
Front Range BOCES Fund	-	-	-	-	-	0%
GRAND TOTAL:	\$ 397,321,780	\$ 67,124,255	\$ 330,197,525	\$ 200,580,521	\$(129,617,005)	

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 resources to schools. The fund balance will be used to continue support to schools.

Charter School Fund – This fund is for recording charter activity. Each individual charter school develops its own revenue and expenditure budgets, which are based on contracts negotiated with the district. Charter fund financials are completed by individual schools therefore any changes in fund balance would be explained by the individual school.

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

Bond Redemption Fund - This fund is expected to have a difference of \$2.6M due to the expected increase in property tax receipts and higher interest income in FY25.

Building Fund – Fund balance represents bond proceeds that continue to be spent down on capital improvements as outlined within 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, repairs and maintenance, fiber optic cable repairs and maintenance, and district vehicle replacements.

Health Insurance Fund - The health funds reserve balance has been spent down faster than projected due to higher than expected claims, and lower than anticipated employee contributions to revenue.

Budgeted Expenditures per Student

FUND:	2023-24		2024-25	
	Budgeted Expenditures	Budgeted Expenditures Per Student FTE	Budgeted Expenditures	Budgeted Expenditures Per Student FTE
Operating Funds	\$ 448,817,804	\$ 16,511	\$ 476,373,531	\$ 17,603
Grant Fund	33,800,000	1,243	20,000,000	739
Special Revenue Funds	76,105,519	2,800	75,641,940	2,795
Internal Service Funds*	43,274,099	1,592	46,085,248	1,703
Bond Redemption Fund	74,913,173	2,756	71,943,194	2,658
Capital Project Funds	65,206,720	2,399	105,811,809	3,910
Fiduciary Funds	12,785,000	470	12,475,000	461
Total Budget	\$ 754,902,315	\$ 27,771	\$808,330,722	\$ 29,869

BUDGETED ENROLLMENT:

	2023-24	2024-25
Student Enrollment	28,203	27,913
Student Funded FTE	27,183.7	27,062.5

* 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	200-209 Teachers	210-224 Other Teachers	230-239 Psych OT/PT/SW Nurse	300/320-371 Profes'n'l Support	380-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Ofc/Admin Support	600-699 Trades & Services	TOTAL FTEs
119 BEAR CREEK ELEMENTARY	-	1.000	-	16.766	1.604	-	-	-	8.197	2.000	2.000	31.567
120 BIRCH ELEMENTARY	-	1.000	-	17.934	2.500	-	-	-	6.689	2.000	2.000	32.123
124 COLUMBINE ELEMENTARY	-	1.000	1.000	21.252	4.000	0.700	-	-	4.571	2.125	2.500	37.148
127 CREST VIEW ELEMENTARY	-	1.000	0.500	23.250	3.500	-	-	-	6.612	2.000	2.750	39.612
130 DOUGLASS ELEMENTARY	-	1.000	-	16.835	1.750	-	-	-	5.849	2.000	2.500	29.934
131 SANCHEZ ELEMENTARY	-	1.000	1.000	21.834	4.500	0.600	-	-	5.146	2.000	2.250	38.330
132 EISENHOWER ELEMENTARY	-	1.000	-	18.545	1.750	-	-	-	8.262	2.000	2.500	34.057
134 EMERALD ELEMENTARY	-	1.000	-	22.800	2.750	-	-	-	5.721	2.250	2.500	37.021
136 FLATIRONS ELEMENTARY	-	0.900	-	10.500	1.500	-	-	-	6.461	2.000	2.000	23.361
138 FOOTHILL ELEMENTARY	-	1.000	-	23.750	2.500	-	-	-	11.779	2.125	3.000	44.154
141 GOLD HILL ELEMENTARY	-	0.050	-	2.590	-	-	-	-	-	0.800	0.250	3.690
144 HEATHERWOOD ELEMENTARY	-	1.000	-	14.501	1.500	-	-	-	7.238	2.000	2.000	28.239
147 JAMESTOWN ELEMENTARY	-	0.050	-	2.378	-	-	-	-	0.100	0.900	0.250	3.678
150 KOHL ELEMENTARY	-	1.000	-	16.434	2.250	-	-	-	7.204	2.000	2.500	31.388
153 LAFAYETTE ELEMENTARY	-	1.000	-	24.000	5.000	-	-	-	10.553	2.250	2.500	45.303
154 RYAN ELEMENTARY	-	1.000	1.000	23.500	3.400	-	-	-	10.158	2.250	2.000	43.308
156 FIRESIDE ELEMENTARY	-	1.000	-	23.000	3.500	-	-	-	9.113	2.125	2.500	41.238
157 LOUISVILLE ELEMENTARY	-	1.000	-	22.700	3.000	-	-	-	8.492	2.250	2.500	39.942
158 COAL CREEK ELEMENTARY	-	1.000	-	15.768	1.750	-	-	-	8.001	2.000	2.000	30.519
161 BCSIS	-	1.000	-	14.000	1.750	-	-	-	2.484	2.000	1.500	22.734
164 CREEKSIDE ELEMENTARY	-	1.000	-	19.502	2.500	-	-	-	7.490	2.125	2.000	34.617
166 MESA ELEMENTARY	-	0.900	-	14.337	1.750	-	-	-	6.667	2.000	2.000	27.654
169 NEDERLAND ELEMENTARY	-	1.000	-	10.000	2.000	-	-	-	5.941	2.000	2.500	23.441
173 MAPLETON	-	0.100	-	-	0.500	-	-	-	-	-	-	0.600
180 PIONEER ELEMENTARY	-	1.000	1.000	25.250	3.500	-	-	-	5.371	2.375	3.000	41.496
185 SUPERIOR ELEMENTARY	-	1.000	-	21.500	2.250	-	-	-	7.920	2.125	2.750	37.545
190 UNIVERSITY HILL ELEM	-	1.000	1.000	22.750	4.000	-	-	-	3.992	2.750	2.750	38.242
192 HIGH PEAKS ELEMENTARY	-	1.000	-	15.001	1.250	-	-	-	2.544	1.750	1.000	22.545
193 COMMUNITY MONTESSORI	-	1.000	-	14.501	1.750	-	-	-	7.472	2.000	2.000	28.723
196 WHITTER ELEMENTARY	-	1.000	-	18.168	2.500	-	-	-	3.566	2.000	2.000	29.234
1 ELEMENTARY SCHOOLS TOTAL	-	27.000	5.500	513.346	70.504	1.300	-	-	183.592	58.200	62.000	921.442
225 BROOMFIELD HEIGHTS MIDDLE	-	1.000	1.000	27.545	4.000	-	-	-	8.234	3.000	3.000	47.779
230 MANHATTAN MIDDLE	-	1.000	1.000	27.327	4.000	-	-	-	9.010	3.000	3.000	48.337
240 CASEY MIDDLE	-	1.000	1.000	24.250	4.000	-	-	-	3.045	3.000	3.500	39.795
250 CENTENNIAL MIDDLE	-	1.000	1.500	30.625	4.000	-	-	-	5.346	3.000	3.500	48.971
252 ANGEVINE MIDDLE	-	1.000	2.000	37.490	5.170	1.000	-	-	10.203	3.000	3.750	63.613
254 LOUISVILLE MIDDLE	-	1.000	1.000	31.490	3.170	-	-	-	8.895	3.000	3.000	51.555
260 PLATT MIDDLE	-	1.000	1.000	26.760	3.000	-	-	-	4.483	3.000	3.750	42.993
270 SOUTHERN HILLS MIDDLE	-	1.000	1.000	25.062	3.000	1.000	-	-	5.464	3.000	3.000	42.526
2 MIDDLE SCHOOLS TOTAL	-	8.000	9.500	230.549	30.340	2.000	-	-	54.680	24.000	26.500	385.569
310 BOULDER HIGH	-	1.000	4.000	92.440	8.800	-	-	1.000	14.885	8.500	7.500	138.125
315 BROOMFIELD HIGH	-	1.000	3.000	75.540	5.900	-	-	0.750	12.781	6.500	7.000	112.471
320 CENTAURUS HIGH	-	1.000	3.000	77.122	6.300	-	0.500	0.750	19.350	6.500	6.000	120.522
330 FAIRVIEW HIGH	-	1.000	4.000	79.235	7.600	-	-	1.000	14.050	8.500	8.000	123.385
340 ARAPAHOE RIDGE HIGH	-	1.000	1.000	11.460	1.600	-	-	-	2.000	3.000	-	20.060
350 NEW VISTA HIGH	-	1.000	1.000	17.406	2.100	-	0.750	0.375	0.962	2.750	2.500	28.843
360 MONARCH HIGH	-	1.000	2.902	66.430	5.300	-	-	0.750	16.441	6.375	7.000	106.198
3 SENIOR HIGH SCHOOLS TOTAL	-	7.000	18.902	419.633	37.600	-	1.250	4.625	80.469	42.125	38.000	649.604
461 BOULDER UNIVERSAL	-	1.000	1.000	15.018	5.425	-	1.000	-	-	1.800	-	25.243
490 CAREER AND TECHNICAL EDUCATION	-	-	1.000	16.000	1.000	-	-	-	1.250	2.000	4.500	25.750
4 CAREER/TECHNICAL SCHOOLS TOTAL	-	1.000	2.000	31.018	6.425	-	1.000	-	1.250	3.800	4.500	50.993
502 MONARCH K-8	-	1.000	1.500	38.154	4.920	-	-	-	11.943	4.000	3.500	65.017
503 NEDERLAND MIDDLE/SENIOR	-	1.000	1.000	15.720	2.001	-	-	0.375	4.253	3.000	3.000	30.349
505 ASPEN CREEK K-8	-	1.000	2.000	43.100	4.670	-	-	-	13.150	4.375	4.000	72.295
506 ELDORADO K-8	-	1.000	1.000	29.134	3.250	-	-	-	11.064	3.875	4.250	53.573
509 MEADOWLARK K-8	-	1.000	2.000	36.020	3.500	-	-	-	7.946	4.375	3.750	58.591
5 COMBINATION SCHOOLS TOTAL	-	5.000	7.500	162.128	18.341	-	-	0.375	48.356	19.625	18.500	279.825



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	-	-	-	34.917	-	-	-	-	-	0.010	-	34.927
602 SUPERINTENDENT'S OFFICE	1.000	-	-	-	-	-	1.000	-	-	1.135	-	3.135
603 DEPUTY SUPERINTENDENT	1.000	-	-	-	-	-	-	-	-	1.000	-	2.000
604 LEGAL COUNSEL OFFICE	-	-	-	-	-	-	3.800	-	0.010	1.000	-	4.810
605 CURRICULUM, ASSESSMENT & INSTR	2.000	-	-	-	-	-	3.200	-	-	1.000	-	6.200
606 BUSINESS SERVICES DIVISION	1.000	-	-	-	-	-	4.000	-	-	1.000	-	6.000
607 STRATEGIC INITIATIVES	1.000	-	-	-	5.000	-	-	-	-	2.500	-	8.500
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	-	-	-	2.000	-	-	-	-	0.001	-	3.001
611 SPECIAL EDUCATION	4.700	-	-	22.934	17.710	117.422	-	-	21.031	3.100	-	186.897
612 READING	1.000	-	-	-	3.000	-	-	-	-	-	-	4.000
613 STUDENT SUCCESS	4.000	-	-	2.000	2.000	-	29.900	-	1.000	1.000	-	39.900
614 INSTITUTIONAL EQUITY	2.000	-	-	-	2.500	-	1.000	-	0.468	-	3.010	8.978
616 CULTURALLY & LINGUISTICALLY DIVERSE ED	1.000	-	-	6.420	1.000	-	-	-	-	1.000	-	9.420
617 ELEMENTARY ED ADMIN	-	-	-	0.702	4.887	-	-	-	-	4.253	-	9.842
618 MIDDLE LEVEL ED ADMIN	-	-	-	-	0.500	-	-	-	0.450	-	-	0.950
619 SECONDARY ED ADMIN	-	-	-	1.689	-	-	-	0.077	0.669	0.194	-	2.629
620 SUMMER SCHOOL	-	-	-	0.010	-	-	-	-	-	0.010	-	0.020
621 EAST NETWORK	2.000	-	-	-	-	-	-	-	-	1.000	-	3.000
622 SOUTHWEST NETWORK	2.000	-	-	-	-	-	-	-	-	-	-	2.000
623 NORTHWEST NETWORK	2.000	-	-	-	-	-	-	-	-	1.000	-	3.000
625 ONLINE EDUCATION	1.000	-	-	-	-	-	-	-	-	-	-	1.000
628 BOARD OF EDUCATION	-	-	-	-	-	-	-	-	-	-	0.010	0.010
634 LITERACY	-	-	-	-	1.060	-	-	-	-	-	-	1.060
635 DISTRICT-WIDE INSTRUCTION	1.000	-	-	-	-	-	1.000	-	-	1.000	-	3.000
640 OPERATIONAL SERVICES	0.500	-	-	-	-	-	2.700	-	-	0.500	-	3.700
642 MAINTENANCE & OPERATIONS	2.000	-	-	-	-	-	4.000	-	-	1.000	51.000	58.000
643 ENVIRONMENTAL SERVICES	1.000	-	-	-	-	-	16.000	-	-	-	20.460	37.460
652 COMMUNITY SCHOOLS	-	-	-	-	-	-	1.000	-	-	0.308	-	1.308
668 COMMUNICATION SERVICES	1.000	-	-	-	-	-	7.030	-	-	-	-	8.030
670 GRANTS ADMINISTRATION	0.750	-	-	-	-	-	-	-	-	-	-	0.750
685 STUDENT ENROLLMENT CENTER	1.000	-	-	-	-	-	2.000	1.000	-	3.000	-	7.000
686 PROFESSIONAL LEARNING	1.000	-	-	-	-	-	1.750	-	-	0.010	-	2.760
687 HUMAN RESOURCES	4.000	-	-	-	2.000	-	12.000	1.000	0.500	4.500	0.050	24.050
688 BUDGET SERVICES	1.000	-	-	-	-	-	5.150	-	-	-	-	6.150
689 INFORMATION TECHNOLOGY	7.000	-	-	-	-	-	-	43.030	-	2.000	0.010	52.040
690 FINANCE & ACCOUNTING	1.000	-	-	-	-	-	7.500	-	-	6.100	-	14.600
695 PURCHASING	1.000	-	-	-	-	-	-	-	-	3.000	-	4.000
698 HEALTH SERVICES	1.000	-	-	-	-	19.700	4.000	-	1.930	2.000	0.010	28.640
6 CENTRALIZED SERVICES TOTAL	52.950	-	-	68.672	45.157	137.122	112.030	46.107	26.058	43.621	74.550	606.267
791 MATERIALS MANAGEMENT	-	-	-	-	-	-	2.000	-	-	-	4.000	6.000
7 SERVICE CENTERS TOTAL	-	-	-	-	-	-	2.000	-	-	-	4.000	6.000
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	52.950	48.000	43.402	1,427.346	208.367	140.422	117.280	51.107	395.404	191.371	231.800	2,907.449

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
OTHER DISTRICT FUNDS												
06 OPERATIONS AND TECHNOLOGY FUND	-	-	-	-	-	-	-	-	-	1.000	-	1.000
12 DIFFERENTIATED SCHOOL SUPPORT FUND	-	-	-	1.200	31.664	-	0.933	-	2.077	-	-	35.874
13 COMMUNITY SCHOOL PROGRAM	1.000	-	-	-	-	-	8.500	-	52.180	1.962	-	63.642
16 ATHLETIC FUND	1.000	-	-	-	-	-	-	-	-	-	-	1.000
18 RISK MANAGEMENT FUND	0.200	-	-	-	-	-	1.200	-	-	-	-	1.400
19 PRESCHOOL FUND	2.000	-	-	35.000	1.900	7.972	3.000	-	117.605	4.000	1.000	172.477
21 FOOD SERVICES FUND	1.000	-	-	-	-	-	10.000	-	-	3.000	110.545	124.545
22 GRANTS FUND	0.460	-	-	53.846	4.960	6.200	8.500	-	19.057	5.200	0.633	98.856
25 TRANSPORTATION FUND	1.000	-	-	-	-	-	6.820	-	33.750	17.000	159.500	218.070
41 BUILDING FUND	2.100	-	-	-	-	-	8.900	-	-	2.500	-	13.500
66 HEALTH INSURANCE FUND	0.700	-	-	-	-	-	2.600	-	-	-	-	3.300
67 DENTAL INSURANCE FUND	0.100	-	-	-	-	-	0.400	-	-	-	-	0.500
10 OTHER DISTRICT FUNDS TOTAL	9.560	-	-	90.046	38.524	14.172	50.853	-	224.669	34.662	271.678	734.164
CHARTER SCHOOL FUND												
11 CHARTER SCHOOL FUND	-	-	-	-	-	-	-	-	-	-	-	-
925 SUMMIT CHARTER	-	1.000	2.000	20.375	1.792	-	1.000	-	4.700	4.494	-	35.361
932 BOULDER PREP CHARTER	-	-	-	8.500	3.000	-	-	-	-	0.500	-	12.000
952 HORIZONS K-8 CHARTER	-	1.000	1.000	24.700	1.750	-	0.500	-	8.870	2.690	2.000	42.510
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	85.000	15.800	-	10.700	-	24.840	8.080	12.315	170.735
11 CHARTER SCHOOL FUND	8.000	6.000	6.800	141.575	22.342	-	12.200	-	38.410	16.264	14.315	265.906
ALL FUNDS GRAND TOTAL	70.510	54.000	50.202	1,658.967	269.233	154.594	180.333	51.107	658.483	242.297	517.793	3,907.519

Note: Authorized FTE includes extra duty at school locations.



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: Total enrollment of 700 or above = 2.0, 600-699 = 1.5, 599 and below = 1.0
Additional FTE can be allocated based on school needs.
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

School Allocation Formulas (continued)

Elementary Level (continued)

7. Custodians: The custodial formula for all schools is one custodian for the sum of the building square footage up to 33,000. Rounding occurs at .250, .50, .750, and 1.0. The head custodian position is included within this allocation formula.
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.

School Allocation Formulas (continued)

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: Total enrollment of 700 or above = 2.0, 600-699 = 1.5, 599 and below = 1.0
Additional FTE can be allocated based on school needs
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.
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 all schools is one custodian for the sum of the building square footage up to 33,000. 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 .938 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.

School Allocation Formulas (continued)

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.
Note: High school classroom teacher allocations were reduced by 10.0 FTE for 2024-25 budget reductions after spring staffing allocations were distributed.

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.

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 all schools is one custodian for the sum of the building square footage up to 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 2.166 FTE for the larger schools and .28 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.

School Allocation Formulas (continued)

High School (continued)

12. Pupil Services: 8.7 teacher FTE; allocation varies based on school needs.

13. Community Liaisons: Arapahoe Ridge 1.0, Boulder 1.0, Broomfield .50, 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	3.562 Interpreters
8.100 Clerical	0.875 COTA\OTA
1.000 Child Find Coordinator	179.161 Paraeducators
1.000 Transitional 18-21	
5.000 Teacher in Other Assignment	
0.800 Teacher Assistive Tech	
4.000 Charter School Teachers	
188.834 Special Education Teacher Assigned to Schools	
8.300 BCBA	
1.000 Preschool	
2.400 Child Find	
2.000 Audiologist	
2.000 Visual Impaired (Visual)	
3.500 Hearing Impaired (DHOH)	
61.390 Speech Language Specialist	
25.050 Occupational & Physical Therapist	
41.019 Social Workers/Psychologists	

Special Program Allocations (continued)

2. Instrumental Music: 27.514 teaching positions

3. Literacy:

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

9.38 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

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.

2.000 Supervisors for classrooms with enrichment

0.250 Staff for classrooms with enrichment

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): 60.54 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.

Special Program Allocations (continued)**6. Gifted and Talented Tutor (GT): 10.956 GT Tutor FTE**

FTE is allocated as: 7.656FTE at the K-5 level, 2.1 FTE at the Middle School level and 1.2 FTE at the High School level. School level allocations are based on pupil count using the spring staffing counts. FTE must be used to serve identified gifted and talented students. Allocation formulas may change each year depending upon available resources.

7. Grants:

Title I Formula based grant: Schools are ranked on the basis of FRL percentages and the portion of the allocated grant funds deemed available to schools is allocated to those schools selected in that process. A per FRL pupil amount is then applied to the FRL headcount at each school selected to determine the individual school allocations. Most of our Title I schools are considered “schoolwide” Title I schools so all students at those schools benefit from these dollars. Schools identified as “targeted assistance” only provide services to the BVSD specifically identified Title I students at that school. Other grant fund awards are expended in accordance with a specific grant purposes, not on an allocation basis.



Special Education Funding

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

A history of total special education funding is provided below.

I. Funding Sources

Federal Funds: Federal Grant Dollars	9.74% of total Special Education budget
State Funds: Categorical Reimbursements	18.86% of total Special Education budget
Local Funds: School Finance Act, Mill Levy Override	71.41% of total Special Education budget

II. Expenditures Over the Past Five Years: A Comparison

Expenditures:	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget
Salaries/Wages	\$ 30,094,465	\$ 30,435,139	\$ 33,093,576	\$ 35,516,836	\$ 42,012,075
Benefits	10,218,226	10,393,901	10,335,518	11,850,197	14,110,000
Purchased Services, Supplies, Capital Outlay	2,119,532	1,382,713	2,086,757	2,821,493	2,160,442
Total General Operating and Preschool Fund Expenditures	\$ 42,432,223	\$ 42,211,753	\$ 45,515,851	\$ 50,188,526	\$ 58,282,517
Charter Expenditures	\$ 1,019,346	\$ 723,419	\$ 841,096	\$ 1,047,100	\$ 1,375,222
Transportation Expenditures	\$ 1,322,525	\$ 1,695,623	\$ 1,704,104	\$ 1,664,556	\$ 2,182,136
Maintenance of Effort	\$ 44,774,094	\$ 44,630,795	\$ 48,061,051	\$ 52,900,182	\$ 61,839,875
Total Grant Expenditures ^{1, 2}	\$ 6,034,349	\$ 6,621,538	\$ 7,177,175	\$ 7,162,537	\$ 6,669,486
Total Expenditures	\$ 50,808,443	\$ 51,252,333	\$ 55,238,226	\$ 60,062,719	\$ 68,509,361
Personnel (full-time equivalents) ^{3, 4}					
Instructional Staff ⁴	328.766	315.330	314.767	329.257	357.405
Paraprofessionals	214.184	232.097	214.648	191.861	198.674
Clerical	9.100	8.100	8.100	8.100	8.100
Administrators	5.000	5.000	5.000	5.000	5.000
Total General Fund & Grant Personnel	557.05	560.53	542.51	534.22	569.18
October Pupil Count	3,623	3,417	3,613	3,821	4,023
December Pupil Count ⁵	3,854	3,636	3,543	3,679	3,897
Per October Pupil Expenditure	\$ 14,024	\$ 14,999	\$ 15,289	\$ 15,719	\$ 17,029
Per December Pupil Expenditure	\$ 13,183	\$ 14,097	\$ 15,590	\$ 16,325	\$ 17,579
State Categorical Reimbursement	\$ 7,211,379	\$ 7,554,445	\$ 10,004,770	\$ 11,487,957	\$ 12,919,492
State Child Find Reimbursement	\$ 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.

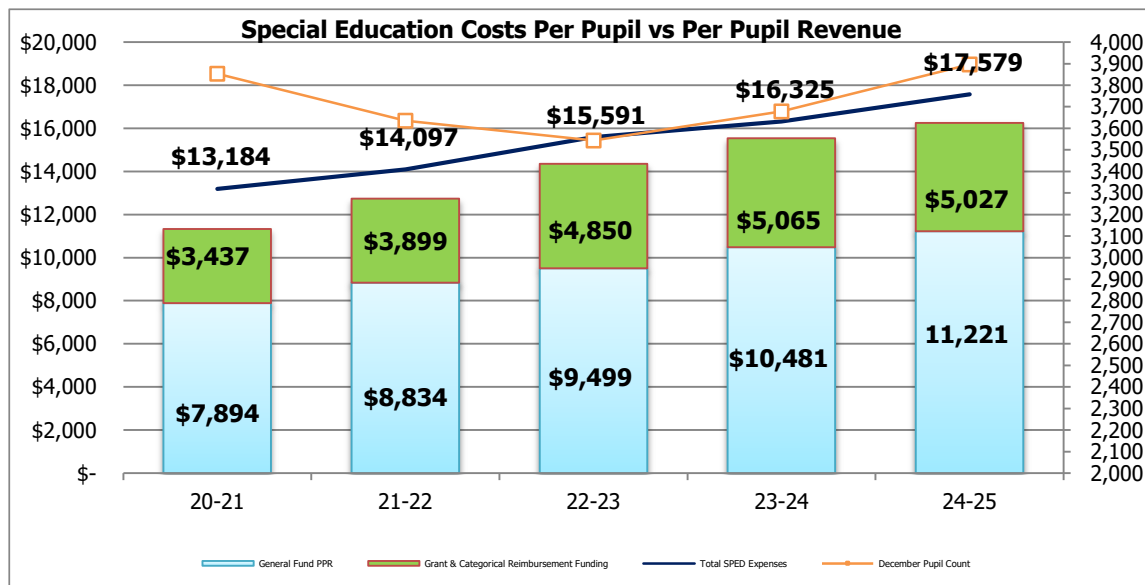
5 December Count is from 12/2023, funding for 2024-25

Special Education Costs

Over the last five years, the number of students in Special Education has increased 1.1 percent while per pupil revenue (PPR) increased 42.1 percent on average in that same span of time. The difference between PPR as compared to total special education costs reflects a shortfall in revenue of approximately 4.0 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 5.6 percent on average over the last five years. Currently, grant and other state funding equates to 31.7 percent of the total for special education funding; these alternate funding sources have resulted in an average increase of 46.3 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	143,153,429	254,168,352	397,321,781
Revenues	577,850,382	100,863,336	678,713,718
Transfers Between Funds	(2,802,961)	2,802,961	-
Total Funds Available	718,200,850	357,834,649	1,076,035,498
Expenditures	618,100,718	190,230,003	808,330,721
Transfers Between Funds	(2,802,961)	2,802,961	-
TABOR Amendment Reserves	23,695,546	7,587,982	31,283,528
Other Appropriated Reserves	76,404,586	160,016,664	236,421,250
Total Appropriations	715,397,889	360,637,610	1,076,035,499
Non-appropriated Reserves	-	-	-
Total Appropriations and Non-appropriated Reserves	715,397,889	360,637,609	1,076,035,498

\$1,076,035,498 Appropriations

70,932,588 Transfers

\$1,146,968,086 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	117,153,623	-	17,961,348	8,038,458	143,153,429
Revenue:					
State Formula					
Local Property Tax	260,308,754	-	-	-	260,308,754
State Equalization	34,485,360	-	-	-	34,485,360
Specific Ownership Tax	12,609,196	-	-	-	12,609,196
Local Sources					
Other Property Tax	81,910,717	-	45,355,139	-	127,265,856
Other Specific Ownership Tax	6,495,647	-	-	-	6,495,647
Tuition	2,703,814	-	-	-	2,703,814
Interest on Investments	3,850,000	-	350,000	232,000	4,432,000
Fees	680,000	-	-	-	680,000
Proceeds from Borrowing	-	-	-	-	-
Other	24,538,623	341,184	1,407,816	41,898,372	68,185,995
County Sources	-	-	-	-	-
State Sources					
Career and Technical Education	1,831,015	-	-	-	1,831,015
Special Education	12,930,728	-	-	-	12,930,728
Transportation	-	-	3,620,276	-	3,620,276
Other	7,975,571	3,628,673	5,628,364	-	17,232,608
Federal Sources					-
Public Law 81-874 (Impact Aid)	-	-	-	-	-
Career and Technical Education	-	-	-	-	-
Transportation	-	-	-	-	-
Special Education	-	6,336,165	-	-	6,336,165
Other	2,600,512	9,693,978	6,438,478	-	18,732,968
Total Revenue	452,919,937	20,000,000	62,800,073	42,130,372	577,850,382
Transfers Out	(70,932,588)	-	-	-	(70,932,588)
Transfers In	53,557,983	-	12,071,644	2,500,000	68,129,627
Revenue from Other Sources	-	-	-	-	-
Return of State Categoricals	-	-	-	-	-
Allocation From General Fund	-	-	-	-	-
Total Net Revenue	435,545,332	20,000,000	74,871,717	44,630,372	575,047,421
Estimated Funded Pupil Count	27,063	27,063	27,063	27,063	27,063
Budgeted Net Revenue Per Funded Pupil	16,094	739	2,767	1,649	21,249

- (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	325,996,980	20,000,000	-	-	345,996,980
Instructional Support Services	58,535,527	-	-	-	58,535,527
School Management	34,331,669	-	-	-	34,331,669
Subtotal	418,864,176	20,000,000	-	-	438,864,176
District Wide Support Services					
District Management	5,598,833	-	-	-	5,598,833
Plant Operations & Maintenance	15,491,157	-	33,122,856	-	48,614,013
Pupil Transportation	-	-	19,883,911	-	19,883,911
Food Services	-	-	15,249,230	-	15,249,230
Other Support Services	30,015,938	-	7,385,943	46,085,248	83,487,129
District Wide Support Services Subtotal	51,105,928	-	75,641,940	46,085,248	172,833,116
Community Services	6,403,426	-	-	-	6,403,426
Debt Services	-	-	-	-	-
Other Operating Expenditures	-	-	-	-	-
Total Budgeted Expenditures	476,373,530	20,000,000	75,641,940	46,085,248	618,100,718
Estimated Funded Pupil Count	27,063	27,063	27,063	27,063	27,063
Budgeted Expenditures Per Funded Pupil	17,603	739	2,795	1,703	22,840
TABOR Amendment Reserves	14,941,817	-	2,170,147	6,583,582	23,695,546
Other Appropriated Reserves	61,383,608	-	15,020,978		76,404,586
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	66,617,078	178,356,417	9,194,857	254,168,352
Revenue:				
Local Sources				
Property Tax	73,090,000	-	-	73,090,000
Specific Ownership Tax	-	-	-	-
Interest on Investments	1,500,000	4,000,000	-	5,500,000
Fees	-	-	-	-
Tuition	-	-	-	-
Proceeds from Borrowing	-	-	-	-
Other	-	9,798,336	12,475,000	22,273,336
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	74,590,000	13,798,336	12,475,000	100,863,336
Transfers (Out)	-	-	-	-
Transfers (In)	-	2,802,961	-	2,802,961
Allocation from the General Fund	-	2,802,961	-	2,802,961
Total Net Revenue	74,590,000	16,601,297	12,475,000	103,666,297
Estimated Funded Pupil Count	27,063	27,063	27,063	27,063
Budgeted Net Revenue Per Funded Pupil	2,756	613	461	3,831

- (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	-	1,822,166	-	1,822,166
Pupil Transportation	-	-	-	-
Food Services	-	-	-	-
Other Support Services	-	-	-	-
District Wide Support Services Subtotal	-	1,822,166	-	1,822,166
Community Services	-	-	-	-
Debt Services	71,943,194	-	-	71,943,194
Other Expenditures	-	103,989,643	12,475,000	116,464,643
Total Budgeted Expenditures	71,943,194	105,811,809	12,475,000	190,230,003
Estimated Funded Pupil Count	27,063	27,063	27,063	27,063
Budgeted Expenditures Per Funded Pupil	2,658	3,910	461	7,029
TABOR Amendment Reserves	-	7,215,982	372,000	7,587,982
Other Appropriated Reserves	69,263,884	81,929,923	8,822,857	160,016,664
Non-appropriated Reserves	-	-	-	-

- (1) The Bond Redemption Fund is comprised of the Bond Redemption Fund (Fund 31).
- (2) The Capital Projects Building Fund is comprised of the 2014 Building Fund (Fund 42) and the Capital Reserve Fund (Fund 43).
- (3) The Trust/Agency Funds are comprised of the Private Purpose Trust Fund (Fund 72) and the Student Activities Fund (73).

Computation of Legal Debt Margin (Unaudited)

Assessed Valuation	\$ 9,537,501,983
Debt Limit Percentage	<u>20.00%</u>
Legal Debt Limit	1,907,500,397
Debt Outstanding	<u>881,390,000</u>
Legal Debt Margin	<u><u>\$ 1,026,110,397</u></u>

	<u>2022</u>	<u>2023</u>	<u>2024</u>
Debt Limit	\$ 1,584,629,090	\$ 1,558,485,717	\$ 1,907,500,397
Debt Applicable To Limit	<u>749,265,000</u>	<u>913,760,000</u>	<u>881,390,000</u>
Legal Debt Margin	<u><u>\$ 835,364,090</u></u>	<u><u>\$ 644,725,717</u></u>	<u><u>\$ 1,026,110,397</u></u>
Total Debt Applicable As A Percentage Of Debt Limit	47.28%	58.63%	46.21%

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, 2024.

	Balances 7/1/23	Additions	Payments	Balances 6/30/24	Due Within One Year
Governmental Activities					
General Obligation Bond	\$ 913,760,000	\$ -	\$ 32,370,000	\$ 881,390,000	\$ 31,780,000
Bond Premium	80,503,467	-	6,235,065	74,268,402	-
Direct Borrowing	233,757	1,822,900	517,837	1,538,820	323,532
Leases	1,700,630	1,282,625	628,304	2,354,951	897,186
SBITAs	7,108,880	1,066,048	1,033,677	7,141,251	1,153,197
Compensated Absences	12,156,876	10,837,346	8,832,573	14,161,649	9,327,308
Total	<u>\$ 1,015,463,610</u>	<u>\$ 15,008,919</u>	<u>\$ 49,617,456</u>	<u>\$ 980,855,073</u>	<u>\$ 43,481,223</u>

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

Changes in Debt

Information provided here is what was reported on the 2024 audit. As of June 30, 2024, the district reported general obligation bond indebtedness of \$881,390,000 (not including bond premiums) with annual principal and interest payments for fiscal year 2025 at \$71,938,194. The district will pay the last principal payment of existing debt on December 1, 2053. Additionally, the district reported capital leases of \$2,354,951, and long-term obligations for compensated absences of \$14,161,649.

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, 2024, the district reported a liability of \$18,374,031 for its proportionate share of the net OPEB liability.

Long-Term Debt (continued)

General Obligation Bonds

General Obligation Bonds

General obligation bonds payable at June 30, 2024, 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%.		\$ 173,090,000
\$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%.		\$ 111,660,000
\$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%.		126,060,000
\$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%.		45,580,000
\$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>\$ 881,390,000</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>
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	25,815,000	34,901,594	60,716,594
2030 - 2034	148,395,000	154,697,556	303,092,556
2035 - 2039	184,555,000	117,459,019	302,014,019
2040 - 2044	234,910,000	65,964,587	300,874,587
2045 - 2049	139,955,000	19,259,728	159,214,728
2050 - 2053	<u>34,135,000</u>	<u>2,977,231</u>	<u>37,112,231</u>
Total	<u>\$ 881,390,000</u>	<u>\$ 547,266,341</u>	<u>\$1,428,656,341</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 is financed. The titles to the buses are held by the creditor and will be released to the district when the debts are fully repaid.

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.

On October 12, 2023, the district financed 8 school buses in the amount of \$1,108,024, with a fixed interest rate of 4.723% per year to be repaid over 7 years.

On February 27, 2024, the district financed 5 school buses in the amount of \$714,876, with a fixed interest rate of 4.227% 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>
2025	\$ 323,532	\$ 49,402	\$ 372,934
2026	319,831	53,104	372,935
2027	250,908	40,275	291,183
2028	262,285	28,898	291,183
2029	274,179	17,004	291,183
2030	108,085	4,569	112,654
Total	<u>\$ 1,538,820</u>	<u>\$ 193,252</u>	<u>\$ 1,732,072</u>

Lease Obligations

District Copiers and Vehicles

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>
2025	\$ 897,186	\$ 76,239	\$ 973,425
2026	579,007	49,130	628,137
2027	362,403	30,239	392,642
2028	306,218	16,233	322,451
2029	210,137	4,313	214,450
Total	<u>\$ 2,354,951</u>	<u>\$ 176,154</u>	<u>\$ 2,531,105</u>

Subscription-Based Information Technology Arrangements

The future subscription payments under SBITA agreements are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 1,153,197	\$ 254,881	\$ 1,408,078
2026	1,095,526	207,344	1,302,870
2027	1,188,779	158,234	1,347,013
2028	1,045,897	114,232	1,160,129
2029	857,735	77,895	935,630
2030 - 2032	1,800,117	45,537	1,845,654
Total	<u>\$ 7,141,251</u>	<u>\$ 858,123</u>	<u>\$ 7,999,374</u>



BOULDER VALLEY SCHOOL DISTRICT

GENERAL FUND

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General Operating Fund

Summary

	2020-21 Audited Actual	2021-22 Audited Actual*	2022-23 Audited Actual	2023-24 Audited Actual	2024-25 Revised Budget	PROJECTED BUDGET**		
						2025-26	2026-27	2027-28
Generally Accepted Accounting Principles								
(GAAP) Fund Balance (Inc Unspent Reserves)	\$ 47,717,796	\$ 73,399,443	\$ 71,224,954	\$ 75,797,321	\$ 82,366,205	\$ 48,232,627	\$ 39,626,735	\$ 39,794,629
GAAP BASIS BEGINNING BALANCE & RESERVES								
Total One-Time Funds	\$ 17,399,800	\$ 31,978,900	\$ 23,551,797	\$ 28,928,674	\$ 26,409,379	\$ 3,441,547	\$ 365,480	\$ 567,597
Carryover Funds	6,300,508	7,760,254	10,226,949	9,001,227	10,354,173	-	-	-
Subtotal Beginning Balance	6,300,508	7,760,254	10,226,949	9,001,227	10,354,173	-	-	-
Warehouse GAAP Reserve	938,836	585,961	455,062	761,773	580,959	425,000	425,000	425,000
Information Technology GAAP Reserve	-	-	1,939,931	234,963	124,004	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	100,000	100,000	285,884	286,150	314,946	556,345	556,345	556,345
Multi Year Projects	-	-	-	-	4,206,210	4,679,594	-	-
Other GAAP Reserves	235,715	475,469	999,187	786,422	3,409,510	-	-	-
Contingency Reserve	12,710,250	12,170,777	12,894,939	14,056,064	14,724,014	15,817,223	15,331,377	15,311,821
District Reserve - Unrestricted	-	10,700,000	10,700,000	10,700,000	10,700,000	10,700,000	10,700,000	10,700,000
Emergency Reserve (TABOR)	9,532,687	9,128,082	9,671,205	10,542,048	11,043,010	11,862,918	11,498,533	11,483,866
Subtotal Reserves	24,017,488	33,660,289	37,446,208	37,867,420	45,602,653	44,791,080	39,261,255	39,227,032
TOTAL BEGINNING BALANCE & RESERVES	\$ 47,717,796	\$ 73,399,443	\$ 71,224,954	\$ 75,797,321	\$ 82,366,205	\$ 48,232,627	\$ 39,626,735	\$ 39,794,629
TOTAL REVENUE	346,300,000	371,075,033	384,025,439	415,139,489	430,618,647	442,992,974	453,117,624	462,581,779
TOTAL SOURCES	\$ 394,017,796	\$ 444,474,476	\$ 455,250,393	\$ 490,936,810	\$ 512,984,852	\$ 491,225,601	\$ 492,744,359	\$ 502,376,408
TOTAL EXPENDITURES	\$ 278,334,353	\$ 306,484,891	\$ 326,860,662	\$ 342,333,558	\$ 395,430,587	\$ 383,284,429	\$ 382,795,536	\$ 390,189,618
TOTAL RESERVES	-	-	-	-	44,791,080	39,261,255	39,227,032	39,744,619
TOTAL TRANSFERS	45,191,413	66,764,631	52,592,410	66,237,047	69,321,638	68,314,437	70,154,194	71,544,346
TOTAL USES	\$ 323,525,766	\$ 373,249,522	\$ 379,453,072	\$ 408,570,605	\$ 509,543,305	\$ 490,860,121	\$ 492,176,762	\$ 501,478,583
BUDGET BASIS ENDING FUND BALANCE	\$ 70,492,030	\$ 71,224,954	\$ 75,797,321	\$ 82,366,205	\$ 3,441,547	\$ 365,480	\$ 567,597	\$ 897,825
Generally Accepted Accounting Principles								
(GAAP) Fund Balance (Inc Unspent Reserves)	\$ 70,492,030	\$ 71,224,954	\$ 75,797,321	\$ 82,366,205	\$ 48,232,627	\$ 39,626,735	\$ 39,794,629	\$ 40,642,444

*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.



General Operating Fund (continued)

Revenue Summary

	2020-21	2021-22	2022-23	2023-24	2024-25	PROJECTED BUDGET**		
	Audited Actual	Audited Actual*	Audited Actual	Audited Actual	Revised Budget	2025-26	2026-27	2027-28
REVENUE								
Local Sources								
Property Taxes - Current	\$ 182,038,335	\$ 207,157,558	\$ 209,631,872	\$ 254,320,646	\$ 257,118,560	\$ 263,289,405	\$ 269,345,061	\$ 275,001,307
Property Taxes - Election	74,542,696	75,635,637	75,860,069	80,383,281	81,910,717	83,876,574	85,805,735	87,607,655
Property Tax - Credits/Abatements	2,295,373	1,762,696	1,379,312	1,377,931	2,990,194	3,061,959	3,132,384	3,198,164
Property Taxes - Delinquent	223,034	507,433	440,573	422,419	200,000	200,000	200,000	200,000
Specific Ownership Taxes - Non-equalized	7,658,903	6,757,513	6,821,056	7,569,743	6,401,625	6,555,264	6,706,035	6,846,862
Specific Ownership Taxes - Equalized	10,765,860	11,294,976	11,542,487	11,547,781	12,703,218	13,008,095	13,307,281	13,586,734
Tuition and Student Fees	417,682	1,034,448	1,339,189	1,413,139	1,348,800	1,381,171	1,412,938	1,442,610
Interest	79,634	200,585	1,905,853	3,729,788	3,850,000	3,942,400	4,033,075	4,117,770
Services Provided to Charters	4,745,615	5,502,498	5,959,314	6,670,472	6,616,444	6,775,239	6,931,069	7,076,621
Lease Proceeds	-	617,562	377,482	217,826	180,000	180,000	180,000	180,000
Miscellaneous Revenue	462,032	569,503	640,086	2,060,023	1,528,719	1,565,408	1,601,412	1,635,042
Indirect Cost Reimbursement	1,568,239	1,943,854	1,358,180	2,167,991	2,542,776	2,603,803	2,663,690	2,719,627
Subtotal Local Sources	\$ 284,797,403	\$ 312,984,263	\$ 317,255,473	\$ 371,881,040	\$ 377,391,053	\$ 386,439,318	\$ 395,318,680	\$ 403,612,392
State Sources								
Finance Act	\$ 49,242,235	\$ 45,818,548	\$ 51,408,884	\$ 25,204,897	\$ 36,510,360	\$ 37,386,609	\$ 38,246,501	\$ 39,049,678
Career and Technical Reimbursement	1,194,555	1,387,160	1,682,249	1,620,720	1,831,015	1,874,959	1,918,083	1,958,363
Special Education Reimbursement	7,211,379	7,554,445	10,004,770	11,487,957	12,919,492	13,229,560	13,477,819	13,716,994
READ Act	508,356	193,943	394,911	380,313	456,074	467,020	477,761	487,794
ELPA Reimbursement	1,150,369	537,476	550,587	674,317	729,519	747,027	764,209	780,257
Gifted and Talented Reimbursement	296,571	296,976	284,900	297,503	294,898	301,975	308,920	315,407
CDE Audit Adjustments/Assessment	-	-	(40,327)	-	(2,025,000)	(25,000)	(25,000)	(25,000)
Other State Revenue	165,505	482,406	-	790,166	11,236	11,506	11,771	12,018
Subtotal State Sources	\$ 59,768,970	\$ 56,270,954	\$ 64,285,974	\$ 40,455,873	\$ 50,727,594	\$ 53,993,656	\$ 55,180,064	\$ 56,295,511
Federal Sources								
Medicaid Reimbursements	1,733,627	1,819,816	2,483,992	2,802,576	2,500,000	2,560,000	2,618,880	2,673,876
Subtotal Federal Sources	\$ 1,733,627	\$ 1,819,816	\$ 2,483,992	\$ 2,802,576	\$ 2,500,000	\$ 2,560,000	\$ 2,618,880	\$ 2,673,876
TOTAL REVENUE	\$ 346,300,000	\$ 371,075,033	\$ 384,025,439	\$ 415,139,489	\$ 430,618,647	\$ 442,992,974	\$ 453,117,624	\$ 462,581,779

General Operating Fund (continued)

Expenditures, Reserve & Transfer Summary

	2020-21	2021-22	2022-23	2023-24	2024-25	PROJECTED BUDGET**		
	Audited Actual	Audited Actual*	Audited Actual	Audited Actual	Revised Budget	2025-26	2026-27	2027-28
EXPENDITURES:								
101-125 Administrators & Principals	\$ 24,272,216	\$ 25,261,392	\$ 26,055,034	\$ 28,566,028	\$ 30,130,783	\$ 30,253,922	\$ 30,349,762	\$ 30,987,107
201-224 Teachers and Instructional Support	195,348,937	197,798,227	204,417,561	214,590,654	235,227,596	234,873,058	235,275,138	239,575,070
231-250 Other Licensed Student Support Staff	12,997,633	14,090,632	14,949,721	16,350,930	20,239,605	20,025,356	19,785,939	20,201,444
300-359 Professional Support Staff	8,021,553	10,076,687	11,865,408	13,730,951	16,455,839	16,250,779	16,024,547	16,361,062
360-390 Technical Support Staff	5,365,652	5,375,992	5,597,245	6,590,695	6,741,128	6,302,915	5,847,882	5,970,688
401-490 Para educators & Aides	16,986,970	18,678,911	21,224,063	22,017,667	23,251,120	23,209,147	23,142,957	23,628,959
500-516 Office & Admin Support Staff	14,238,970	14,517,080	14,709,747	16,168,521	16,828,549	16,382,434	16,359,230	16,702,774
600-637 Crafts/Trades Services	17,424,985	16,258,526	17,004,656	18,665,224	20,113,867	19,746,600	19,400,478	19,807,888
Subtotal Salaries and Benefits	\$ 294,656,916	\$ 302,057,447	\$ 315,823,435	\$ 336,680,670	\$ 368,988,487	\$ 367,044,211	\$ 366,185,933	\$ 373,234,992
Purchased Prof & Tech Services	\$ 6,174,187	\$ 6,631,822	\$ 5,358,514	\$ 6,192,988	\$ 10,312,699	\$ 9,610,204	\$ 9,831,239	\$ 10,037,695
Purchased Property Services	6,112,806	3,859,012	3,562,009	3,870,775	3,842,019	3,234,227	3,308,614	3,378,095
Other Purchased Services	2,457,861	2,553,704	2,710,074	3,153,686	3,429,729	2,812,042	2,876,719	2,937,130
Supplies	11,120,422	15,333,539	21,073,275	15,826,302	35,976,950	28,958,225	29,624,264	30,246,374
Cost Allocated to Operation and Technology Fund	(28,861,840)	(28,491,083)	(26,536,720)	(28,781,037)	(29,414,537)	(30,120,486)	(30,813,257)	(31,460,335)
Capital Outlay - Copiers	-	617,562	377,482	100,105	180,000	180,000	180,000	180,000
Property and Other Uses of Funds	(13,325,999)	3,922,888	4,492,593	5,290,069	2,115,240	1,566,006	1,602,024	1,635,667
Subtotal Non Personnel Expenditures	\$ (16,322,563)	\$ 4,427,444	\$ 11,037,227	\$ 5,652,888	\$ 26,442,100	\$ 16,240,218	\$ 16,609,603	\$ 16,954,626
TOTAL EXPENDITURES	\$ 278,334,353	\$ 306,484,891	\$ 326,860,662	\$ 342,333,558	\$ 395,430,587	\$ 383,284,429	\$ 382,795,536	\$ 390,189,618
RESERVES:								
Contingency Reserve	\$ -	\$ -	\$ -	\$ -	\$ 15,817,223	\$ 15,331,377	\$ 15,311,821	\$ 15,607,585
% of Expenditures	0.0%	0.0%	0.0%	0.0%	4.0%	4.0%	4.0%	4.0%
Emergency Reserve	-	-	-	-	11,862,918	11,498,533	11,483,866	11,705,689
% 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	-	-	-	-	4,679,594	-	-	-
Multi Year Contract Reserve	-	-	-	-	556,345	556,345	556,345	556,345
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	\$ -	\$ -	\$ -	\$ -	\$ 44,791,080	\$ 39,261,255	\$ 39,227,032	\$ 39,744,619
TRANSFERS TO:								
Risk Management Fund	\$ 4,815,896	\$ 6,915,896	\$ 4,915,896	\$ 4,965,896	\$ 7,410,366	\$ 7,410,366	\$ 7,830,804	\$ 7,895,251
Capital Reserve Fund	1,842,976	2,781,574	2,677,961	3,677,961	2,802,961	2,870,232	2,936,247	2,997,908
Charter Fund	25,437,175	27,588,816	29,838,384	32,768,059	34,852,743	35,689,209	36,510,061	37,276,772
Preschool Fund	6,912,105	6,155,223	6,845,156	4,966,568	7,743,185	7,929,021	8,111,388	8,281,727
Health Insurance Fund	-	-	-	-	2,500,000	-	-	-
Food Services	-	-	-	517,139	2,901,787	2,971,430	3,039,773	3,103,608
Technology Fund	1,333,886	-	-	-	-	-	-	-
Transportation Fund	2,668,063	5,452,046	6,474,403	7,148,206	9,169,857	9,389,934	9,605,902	9,807,626
Community Schools Fund	127,216	-	-	-	-	-	-	-
Athletic Fund	2,054,096	2,222,576	2,040,610	2,448,218	2,746,214	2,859,720	2,925,494	2,986,929
Differentiated School Support	-	15,814,000	-	10,000,000	-	-	-	-
TRANSFERS FROM:								
Community Schools Fund	\$ -	\$ (165,500)	\$ (200,000)	\$ (255,000)	\$ (805,475)	(805,475)	(805,475)	(805,475)
TOTAL TRANSFERS	\$ 45,191,413	\$ 66,764,631	\$ 52,592,410	\$ 66,237,047	\$ 69,321,638	\$ 68,314,437	\$ 70,154,194	\$ 71,544,346
TOTAL USES	\$ 323,525,766	\$ 373,249,522	\$ 379,453,072	\$ 408,570,605	\$ 509,543,305	\$ 490,860,121	\$ 492,176,762	\$ 501,478,583



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 2024-25 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 were 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 2023-24 TABOR emergency reserve and contingency reserve are also considered part of the restricted beginning balance. 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 2024-25 one-time unrestricted beginning balance includes estimated savings in personnel expenditures.

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

	Audited Actual 2020-21	Audited Actual 2021-22	Audited Actual 2022-23	Audited Actual 2023-24	Revised Budget 2024-25
Restricted	\$6,300,508	\$7,760,254	\$10,226,949	\$9,001,227	\$10,354,173
TABOR Reserve	9,532,687	9,128,082	9,671,205	10,542,048	11,043,010
Contingency Reserve	12,710,250	12,170,777	12,894,939	14,056,064	14,724,014
Other Reserves- Unrestricted	-	10,700,000	10,700,000	10,700,000	10,700,000
Other Reserves-Restricted*	1,774,551	1,661,430	4,180,064	2,569,308	9,135,629
Unrestricted	17,399,800	31,978,900	23,551,797	28,928,674	26,409,379
Total GAAP Fund Balance	\$47,717,796	\$73,399,443	\$71,224,954	\$75,797,321	\$82,366,205

*Includes approved multi-year projects, warehouse and IT GAAP reserves, climate reserve, contract reserve.

Major Sources of Revenue

Revenue Assumptions

The SFA funding for BVSD of \$11,221 per funded pupil is an increase of 7.1 percent as compared to the 2023-24 Revised Budget per pupil funding. Each year, the legislature sets the base funding for every school district in the state using a formula that includes various factors to determine a level of funding that provides an equitable education experience for all K-12 students across the state.

The SFA total program computation is based on the pupil count taken on October 1 of the fiscal year. For 2024-25, total funded enrollment is projected to be 27,471.2 which includes 408.7 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 27,471.2 times the per pupil funding of \$11,221 (slightly rounded), or \$308.2M. 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 \$259.1M in local property taxes for funding operations in 2024-25 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	\$	308,254,335
Minus: State Finance Act Funding ¹		(36,479,852)
Equalized Specific Ownership Tax ²		(12,703,218)
School Finance Act Local Property Tax Amount	\$	259,071,265
Plus: Override Elections:		
	1991	\$ 7,062,468
	1998	10,600,000
	2002	15,000,000
	2010	49,867,222
Total Override Elections	\$	82,529,690
TOTAL ESTIMATED GENERAL OPERATING FUND TAX LEVY ²		\$341,600,955

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 flat at a total of \$6.4M as compared to the 2023-24 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 2023-24 Revised Budget this is expected to increase by \$1.1K to a total of \$12.7M.
- Property Tax – Credits/Abatements The budget at \$3.0M reflects the expected ongoing budget for the current year as well as a \$1.6M one-time revenue budget.
- Interest is expected to be \$3.9M as favorable rates continue. This budget includes a mix of ongoing and one-time assumptions.
- Tuition income is expected to slightly increase as compared to the 2023-24 Revised Budget.



General Operating Fund (continued)

Local Revenues (continued)

- 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 have a one-time governmental settlement agreement of \$95K and revenue from donations on a one-time basis. Beginning in the 2024-25 budget year, the District Print Shop financial activity is moving to the Community Schools Fund, therefore the ongoing revenue from that operation has been removed.
- Indirect Cost Reimbursement has ongoing budget built into it for the grants where it is allowed to charge indirect costs: Preschool Fund, which is now allowed under the new Colorado Universal Preschool to charge indirect, as well as the Food Service Fund. The allowable indirect rate to charge these areas fluctuates each year.
- 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. This line is expected to slightly decrease as compared to the prior Revised. 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 The total amount of state equalization anticipated to be received in 2024-25 is \$36.5M. 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 5.2 percent.

Major Expenditures

Expenditure Assumptions

Expenditures for the continuation of current programs and services are built upon the established base budgets along with estimated 2023-24 ending fund balance, except as noted in the 2024-25 “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 2024-25 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 4.0 COLA (\$12.7M), steps (\$4.5M), 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 ILC programs). The staffing formula for classroom teachers have been adjusted to account for any change in student enrollment (\$1.2M) which for the 2024-25 has declined. The budget also includes an ongoing increase of \$500K to account for potential employee negotiation items, the removal of the staff in the District Print Shop to Community Schools fund, and for the first time, an ongoing assumption of a \$5.0M saving in compensation at mid-year. In addition, as part of the 2024-25 \$5M reduction to meet staff negotiation needs, \$1M in teacher substitute compensation (reduced rate) was built into the budget. Reductions to extra duty contracts and staff FTE also was incorporated into the Adopted budget, and details can be found in the FTE summary pages at the beginning of the book document.

One-time budget of \$7.0M for staffing reserves has been included to help with one-time staffing needs in general education, special education, and small school staffing inefficiencies, as well as unassigned and displaced teachers. Other one-time needs include \$4.9M in one-time school and department staffing needs. Additions include Human Resources staffing and recruitment staff, Career and Technical teacher FTE, Postsecondary Success Coordinator, Grad Plus Building Based Coordinator, Work Based Coordinator, Virtual Learning Interventionists, and other one-time staff. Increases also included Teacher Substitute incentive and Para sub rate increases and negotiation market surveys and salary adjustments. 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 2024-25. 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.

General Operating Fund (continued)

Expenditure Assumptions (continued)

- 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 materials and adoption replacements including world language, math and health adoptions, curriculum and Grad+ software, communication and translation support, maintenance, high school graduation, legal counsel contracted services, Strategic Plan implementation one-time funds, BVSD is the Place to be Showcase, health curriculum, bilingual expansion books and curriculum, as well as and other fees, contracts, and services. As part of the 2024-25 \$5M reduction to meet staff negotiation needs, \$430K in software and other information technology needs was reduced, as well as the CASE District Membership was cut in the Superintendent's budget. Any memberships going forward will be the responsibility of the school or department budget. No inflation has been added ongoing for utilities, rather an increase was added on a one-time basis. Significant effort to reduce usage and create savings with efficiency was realized in 2023-24 and the existing budget is expected to be sufficient in this new budget year. Summer Summit and high school credit recovery support was added on a one-time basis, along with Special Education settlements and instructional placements.
- Budget Items not Approved – Additional funding requests not approved after solicitation from district leadership and staff from schools and departments were weighed individually and approved according to the greatest impact to the district as a whole and balanced against available resources. Requests not funded include:
 - Work Based Learning, CTE and ASCENT program \$800K
 - Safety, Security, and Emergency Management \$804K
 - Capital Repairs and Maintenance \$1.5M
 - Network Infrastructure \$4.0M

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, those projects which span multiple fiscal years (\$4.7M) which have been approved as one-time has been built in, including dollars to support year 2 and 3 of Strategic Plan work (\$3M). This Budget also reserves \$500K for potential impacts due to climate conditions, \$250K for IT (computer) inventory, \$556K 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 \$10.2M. The Risk Management Fund will increase by \$2.4M as compared to the prior year. The ongoing need has increased in this fund as policy inflation and costs have increased. One-time transfer to Capital Reserve Fund has been removed however a new ongoing transfer was built in to help with the Vehicle White Fleet.

The General Operating Fund will transfer \$7.7M into the Preschool Fund to help support the increase of COLA, Steps and benefit rates for employees in Early Childhood. Included in the increase in the transfer to the Fund is support for the Preschool Enrichment Program. Beginning in 2024-25, this fund will be responsible for that program (in the prior fiscal year it was accounted for in Community Schools). General Fund has to support the enrichment for next year as the tuition collected is not offsetting the expense. The Preschool Fund has built in all increases to steps, COLA and health insurance.

For the 2024-24 Revised Budget, there is a one-time budget transfer of \$2.5M to the Health Insurance Fund. This potential transfer is pending items in the employee negotiation process. It may be necessary to offset lower employee contributions for the 2024-25 fiscal year.

The Transportation Fund transfer was built to support increases in health insurance, steps, COLA and PERA. There was a \$400K one-time budget built in to help with the expenses associated with the staff attendance payments and a one-time school route between Pioneer Elementary and Manhattan Middle School. The fund also as part of District \$5.0M reductions, took a reduction in this fund. There has been an increase in state revenue which has helped offset even higher general fund transfers.

The Athletics Fund transfer increased by \$46K 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, transfers to the Technology Fund ceased. General Fund will now build the revenue and expense which had been included within this fund. The applicable budget in Information Technology department has increased to reflect this change.

Community Schools Fund will increase their transfer to the General Fund by \$550K to support schools in which they rent out their space to the community and added additional operational support in the General Fund.



General Operating Fund (continued)

Reserve and Transfer Assumptions (continued)

Food Services transfer is built on an ongoing transfer of \$3.4M. 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 ongoing, indirect cost rate reimbursements to the General Fund. Colorado voters passed Proposition FF, which provides free meals for all students, beginning with the 2023-24 year. In addition, the General Fund transfer in 2024-25 was built into the assumption that for one-time, the transfer could be reduced by \$500K. This fund will be monitored closely as the new program continues in its second year 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 2024-25 Budget transfer has increased by \$2.1M from the 2023-24 Revised Budget amount. This is largely due to an increase in per pupil funding, increased student enrollment, and other revenue contractual agreements. The payment for services contracted with the district for 2024-25 will decrease by \$54K. 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	
\$ 430,618,647	Total Revenues
(464,752,225)	Less Total Expenditures & Transfers
(2,242,872)	Less One-Time Revenue
2,799,128	Plus One-Time Transfers
35,712,831	Plus One Time Expenditures & Carryover
2,135,509	Total Policy DB Ongoing Available

\$ 1,995,803	Net available Ongoing funds after 7% reserves
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Adopted Budget:

Proposed Budget - One-Time Revenues	
\$ 123,000	Governmental Settlement Agreement
\$ 123,000	Total One-time Revenues

Proposed Budget - One-Time Transfers	
\$ 2,500,000	Health Services Fund
(133,763)	Food Service Fund
400,000	Transportation Fund
\$ 2,766,237	Total One-time Transfers

Proposed Budget - One-Time Expenditures	
\$ 2,500,000	Staffing Reserve FTE
2,334,910	Literacy Adoption and Professional Development Year 2 of 2
1,667,000	Strategic Plan Implementation Year 1 of 3
1,176,500	Other Negotiation items (FTE and stipend)
200,000	BVPA Negotiations - RBT 5% stipend
20,000	Special Education new ILC Programs Materials
200,000	Translations
15,500	Bilingual Expansion Materials
7,920	FET Team Support - Years 2 of 5
36,500	Curriculum Support - Years 2 of 3
150,000	Postsecondary Success Coordinator (FTE) Year 3 of 3
375,000	Grad Plus Building-based Coordinators (FTE) Year 3 of 3
575,000	CTE Teacher FTE - Program Startup Funds - High Schools (FTE) Year 3 of 3
161,500	Grad Plus Support Stipends, Software - Years 2 of 5
20,620	School Mint
50,270	Operations Recruitment Specialist (FTE)
100,000	Human Resource Staffing and Recruitment (FTE)
500,000	Operations and Maintenance Projects
130,000	BVSD is the Place to be Showcase
50,000	Communications Marketing and Support
264,500	Special Education Peer Tutoring (FTE)
1,118,900	World Language - Spanish and Newcomers Adoption
1,450,000	High School Math Adoption
1,400,000	Health Adoption - Grades 6-12
251,450	Math Adoption
530,000	Virtual Intervention Program (FTE)
153,400	Dual Language Middle Level Expansion (FTE)
200,000	Accelerated Math (FTE)
132,520	Career and Technical Education (FTE)
280,000	Special Education Staffing (FTE)
100,000	Health Curriculum
\$ 16,151,490	Total One-Time Expenditures



General Operating Fund (continued)

One-Time Expenditures (continued)

Revised Budget:

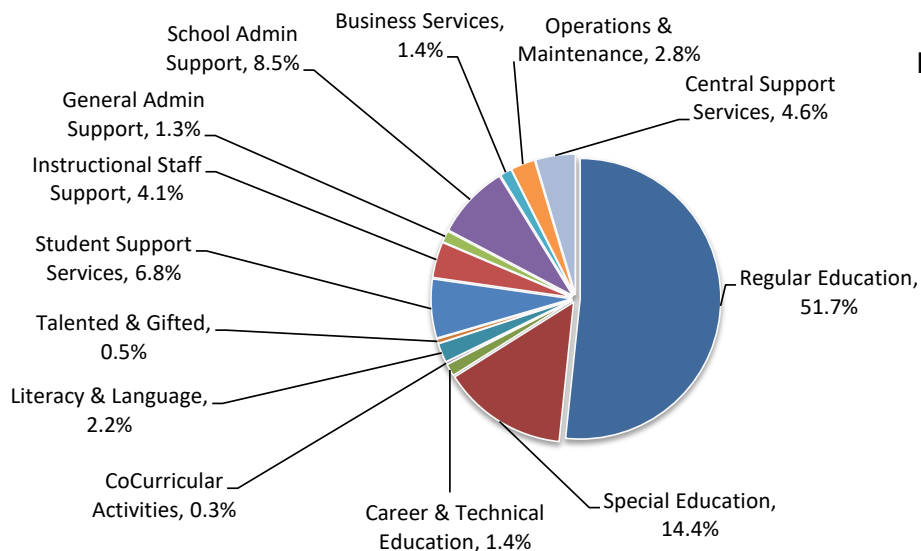
Revised Budget - One-time Revenues		
\$	1,611,644	Property Tax - Abatements
	30,484	READ ACT (carryover from prior year)
	16,568	BVCEA President Contribution
	1,033,058	Impact on Education donation
	(27,248)	Governmental Settlement Agreement
	1,850,000	Interest Revenue
	(2,000,000)	State Audit Adjustment October Count
	(394,634)	Services Provided to Charters
\$	2,119,872	Total One-time Revenues
Revised Budget - One-time Transfers		
\$	198,124	Preschool Fund
	49,863	Charter Fund Reconciliation
	3,096	Transportation Fund
	(218,192)	Food Service Fund
\$	32,891	Total One-time Transfers
Revised Budget - Carryover Expenditures		
\$	1,369,533	Medicaid Carryover
	6,366,075	Textbook Carryover
	329,907	SRA Carryover
	430,638	Computer Refresh
	1,618,756	Information Technology Carryover and Prepaid Items
	113,900	University of Virginia Carryover
	45,745	Operations Carryover
	12,650	School Leadership Carryover
	14,000	Human Resources Carryover
	52,969	Tuition Reimbursement Carryover
\$	10,354,173	Total Carryover Expenditures
Revised Budget - One-time Expenditures		
\$	2,000,000	Special Education Staffing Reserve
	2,500,000	Small School Staffing Reserve
	903,058	Mental Health Advocates (from Impact on Education donation)
	351,900	Utilities
	259,513	CU Renee Crown Wellness Institute
	225,000	Special Education Out of District Placements
	418,123	Summer Summit and Credit Recovery
	100,000	Summer Summit (from Impact on Education donation)
	30,000	Credit Recovery (from Impact on Education donation)
	652,227	Teacher Substitute Incentive and Para Sub Rate Increase (Sped and PK)
	524,113	APT Market Survey and Salary Adjustments
	75,000	High School Cell Phone Implementation
	75,000	Enrollment Records
	87,000	Concurrent Tuition
	572,784	Curriculum - Materials and Professional Development
	177,850	Operations and Information Technology
	255,600	Special Education Settlements
\$	9,207,168	Total One-time Expenditures

General Operating Fund (continued)

Expenditure by Service (SRE)*

SERVICE	EXPENDITURES	% OF SPENDING	FTE
<u>Instruction</u>			
Regular Education	\$ 204,248,015	51.7%	1,347.843
Special Education	56,910,738	14.4%	506.820
Career and Technical Education	5,611,086	1.4%	32.220
CoCurricular Activities	1,061,991	0.3%	0.000
Culturally & Linguistically Diverse Education	8,786,613	2.2%	61.940
Gifted & Talented	2,070,171	0.5%	15.928
Total Instruction	278,688,614	70.5%	1,964.751
<u>Instructional Support</u>			
Student Support Services	26,895,673	6.8%	197.974
Instructional Staff Support	16,337,889	4.1%	99.086
Total Instructional Support	43,233,562	10.9%	297.060
<u>School Administration and Operations</u>			
School Admin Support	33,684,220	8.5%	269.910
Operations & Maintenance	11,088,014	2.8%	37.500
Total School Administration and Ops	44,772,234	11.3%	307.410
<u>District Wide Services and Community Obligations</u>			
General Admin Support	5,220,786	1.3%	244.483
Business Services	5,400,831	1.4%	17.445
Central Support Services	18,114,560	4.6%	76.300
Total District Wide Support	28,736,177	7.3%	338.228
GRAND TOTAL ALL SERVICES	\$ 395,430,587	100%	2,907.449

*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	2020-21 Audited Actual	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Audited Actual	2024-25 Revised Budget
11 Regular Education	\$ 144,585,037	\$ 165,000,257	\$ 175,138,935	\$ 177,235,055	\$ 204,248,015
12 Special Education	42,027,073	42,873,409	45,350,842	49,137,689	56,910,738
13 Career and Technical Education	2,404,994	2,404,731	3,080,559	4,068,995	5,611,086
14 Cocurricular Education and Athletics	417,951	809,655	783,735	1,058,863	1,061,991
16 Culturally and Linguistically Diverse Education	7,512,060	6,816,998	8,584,869	8,973,739	8,786,613
17 Gifted and Talented Education	1,507,325	1,394,995	1,424,723	2,026,914	2,070,171
21 Student Services	17,089,136	17,840,826	21,739,375	24,337,246	26,895,673
22 Instructional Staff Support	12,589,834	12,652,087	11,729,696	12,168,358	16,337,889
23 General Administration	4,363,698	4,818,932	5,141,401	5,591,416	5,220,786
24 School Administration	26,134,136	28,640,862	28,918,980	31,345,653	33,684,220
25 Business Services	4,344,039	4,511,679	5,075,428	5,659,809	5,400,831
26 Operations and Maintenance	5,243,217	6,416,376	8,510,685	8,605,595	11,088,014
28 Central Services	10,115,853	12,304,084	11,381,434	12,124,226	18,114,560
TOTAL:	\$ 278,334,353	\$ 306,484,891	\$ 326,860,662	\$ 342,333,558	\$ 395,430,587

General Operating Fund (continued)

Making Choices in the BVSD Budget

CATEGORY			
GROUP	24-25	% OF	% OF TOTAL
PROGRAM	BUDGET	GROUP	BUDGET
INSTRUCTION			
INSTRUCTION TOTAL	\$ 278,688,614		70.49%
REGULAR EDUCATION			
GENERAL INSTRUCTION - ALL LEVELS	179,651,633	64.46%	
ELEMENTARY SPECIALISTS (ART, MUSIC, PE)	12,336,064	4.43%	
ELEMENTARY ENGLISH LANGUAGE DEVELOPMENT	5,974,533	2.14%	
INSTRUMENTAL MUSIC	3,936,684	1.41%	
DROPOUT PREVENTION	1,384,156	0.50%	
STUDENT ACHIEVEMENT	27,950	0.01%	
IB PROGRAM	346,933	0.12%	
CONNECTIONS	344,821	0.12%	
MULTI-CULTURAL	245,241	0.09%	
SPECIAL EDUCATION	56,910,738	20.42%	
CAREER AND TECHNICAL EDUCATION	5,611,086	2.01%	
COCURRICULAR EDUCATION AND ATHLETICS	1,061,991	0.38%	
CULTURALLY AND LINGUISTICALLY DIVERSE EDUCATION	8,786,613	3.15%	
GIFTED AND TALENTED EDUCATION	2,070,171	0.74%	
TOTAL INSTRUCTION	\$ 278,688,614		70.49%
INSTRUCTIONAL SUPPORT			
STUDENT SERVICES	\$ 26,895,673		6.80%
COUNSELING SERVICES	11,587,321	43.08%	
NURSING AND HEALTH SERVICES	4,898,203	18.21%	
DROPOUT PREVENTION	94,168	0.35%	
FAMILY RESOURCE SCHOOLS	160,000	0.59%	
TRANSLATION SERVICES	576,019	2.14%	
SOCIAL WORK SERVICES	365,038	1.36%	
OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES)	9,214,924	34.26%	
INSTRUCTIONAL STAFF SUPPORT	\$ 16,337,889		4.13%
LIBRARY SUPPORT SERVICES	6,029,135	36.90%	
ADMIN AND EVALUATION OF LEARNING SERVICES	1,772,127	10.85%	
CULTURAL DIVERSITY	231,371	1.42%	
CURRICULUM DEVELOPMENT COUNCIL	1,925	0.01%	
MEDIA SUPPORT SERVICES	260,223	1.59%	
STAFF DEVELOPMENT	719,332	4.40%	
INDUCTION	102,703	0.63%	
OTHER INSTRUCTIONAL STAFF SUPPORT	7,221,073	44.20%	
TOTAL INSTRUCTIONAL SUPPORT	\$ 43,233,562		10.93%



General Operating Fund (continued)

Making Choices in the BVSD Budget (continued)

CATEGORY			
GROUP	24-25	% OF	% OF TOTAL
PROGRAM	BUDGET	GROUP	BUDGET
SCHOOL ADMINISTRATION AND OPERATIONS			
SCHOOL ADMINISTRATION	\$ 33,684,220		8.52%
PRINCIPAL'S OFFICE		32,141,709	95.42%
SCHOOL ADMINISTRATION SERVICES		1,557,869	4.62%
OTHER SCHOOL ADMINISTRATION (i.e. CHINOOK; HIGH SCHOOL OPTIONS)		(15,358)	-0.05%
OPERATIONS AND MAINTENANCE	\$ 11,088,014		2.80%
MAINTENANCE & OPERATIONS		928,677	8.38%
ENVIRONMENTAL SERVICES		1,509,747	13.62%
ADMIN OF MAINTENANCE AND OPERATIONS		1,482,916	13.37%
OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)		7,166,674	64.63%
TOTAL SCHOOL ADMINISTRATION & OPERATIONS	\$ 44,772,234		11.32%
DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS			
GENERAL ADMINISTRATION	\$ 5,220,786		1.32%
SUPERINTENDENT		921,740	17.67%
TAX COLLECTION FEES		975,726	18.69%
LEGAL SERVICES		589,360	11.29%
ADMIN OF GENERAL SUPPORT SERVICES		459,809	8.81%
STAFF NEGOTIATIONS SERVICES		433,078	8.30%
GRANT PROCUREMENT		131,135	2.51%
ELECTION SERVICES		81,100	1.55%
OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION)		1,628,838	31.20%
BUSINESS SERVICES	\$ 5,400,831		1.37%
CENTRAL SERVICES	\$ 18,114,560		4.58%
INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY)		6,406,945	35.38%
HUMAN RESOURCES		2,311,816	12.76%
COMMUNICATION SERVICES		536,640	2.96%
RESEARCH AND EVALUATION SERVICES		300	0.00%
PLANNING SERVICES		320,191	1.77%
INSURANCE MANAGEMENT SERVICES		125,000	0.69%
SUBSTITUTE OFFICE		108,012	0.60%
RECRUITMENT		730,228	4.03%
OTHER CENTRAL SERVICES (i.e. TELEVISIONING BOARD MEETINGS)		7,575,428	41.82%
TOTAL DISTRICT WIDE SUPPORT	\$ 28,736,177		7.27%
GRAND TOTAL GENERAL OPERATING FUND	\$ 395,430,587		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.

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	2024-25 REVISED BUDGET
SRE 11 Regular Education	\$ 140,020,450	\$ 43,059,794	\$ 1,237,061	\$ 639,033	\$ 453,021	\$ 17,311,059	\$ 1,464,441	\$ 204,184,859
SRE 12 Special Education	40,981,253	13,748,262	358,799	12,003	1,094,100	644,940	50,600	56,889,957
SRE 13 Career and Technical Education	3,491,773	1,097,870	577,000	35,936	2,966	399,967	3,875	5,609,387
SRE 14 Co-Curricular Education & Athletics	794,147	172,276	-	-	12,346	83,287	400	1,062,456
SRE 16 English Language Development	6,695,624	2,058,590	-	100	5,000	27,360	-	8,786,674
SRE 17 Gifted & Talented Education	994,773	383,606	7,218	-	594,710	89,875	-	2,070,182
SRE 21 Student Support Services	18,221,054	5,982,229	1,320,548	5,470	83,125	1,190,337	85,012	26,887,775
SRE 22 Instructional Staff Support	9,342,701	3,197,682	2,142,555	54	105,177	984,823	560,447	16,333,439
SRE 23 General Administration Support	2,637,079	750,169	1,449,029	3,600	77,402	217,819	84,793	5,219,891
SRE 24 School Administration Support	25,130,215	8,088,785	20,000	-	140,650	309,315	14,093	33,703,058
SRE 25 Business Services	3,417,540	1,224,597	458,519	20,850	70,950	139,932	68,480	5,400,868
SRE 26 Operations & Maintenance	18,336,255	6,672,759	195,716	2,983,371	55,780	8,355,413	(25,429,352)	11,169,942
SRE 28 Central Support Services	9,823,034	2,665,970	2,546,254	141,602	734,502	6,222,823	(4,022,086)	18,112,099
GRAND TOTAL	\$ 279,885,898	\$ 89,102,589	\$ 10,312,699	\$ 3,842,019	\$ 3,429,729	\$ 35,976,950	\$ (27,119,297)	\$ 395,430,587



General Operating Fund (continued)

Service (SRE) Budgets by Object (continued)

SRE Detail

SRE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2024-25 REVISED BUDGET
SRE 11 REGULAR EDUCATION								
0010 General Elementary Education	43,944,717	15,402,474	6,819	281,960	17,830	297,176	184,984	\$ 60,135,960
0020 General Middle School Education	25,415,170	8,177,703	22,856	100,715	8,631	122,354	200,397	34,047,826
0030 General High School Education	38,375,840	11,633,368	45,142	174,237	166,508	222,429	217,863	50,835,387
0040 General Preschool Education	-	-	-	-	-	85,727	-	85,727
0060 General Integrated Education	3,922,439	1,301,240	-	81,191	47,552	74,092	105,628	5,532,142
0080 General Instructional Media	65	33	-	850	-	61,449	2,742	65,139
0090 Other General Education	10,966,615	1,062,745	1,116,070	-	212,500	16,046,110	739,238	30,143,278
0200 Art	3,101,789	983,386	-	-	-	27,449	-	4,112,624
0231 Metalwork And Jewelry	-	-	-	-	-	340	-	340
0260 Photography And Related Media	-	-	-	-	-	600	-	600
0300 Business	-	-	-	-	-	2,875	-	2,875
0500 English Language Arts	4,529,866	1,405,774	-	-	-	38,893	-	5,974,533
0510 Language Skills	-	-	-	-	-	4,309	-	4,309
0511 Reading	-	-	-	-	-	806	-	806
0550 Speech	-	-	-	-	-	1,942	1,000	2,942
0560 Dramatic Arts	-	-	-	-	-	1,600	-	1,600
0600 Foreign Languages	-	-	-	-	-	19,596	-	19,596
0690 Other Foreign Languages	-	-	-	-	-	800	-	800
0810 Health Education	-	-	200	-	-	4,353	-	4,553
0830 Physical Education	3,324,232	1,054,160	-	-	-	18,789	1,220	4,398,401
0920 Home Economics, Family Focus	-	-	-	-	-	13,167	-	13,167
0926 Food And Nutrition	-	-	-	-	-	500	-	500
1000 Industrial Arts/Technology Education	-	-	-	-	-	8,297	150	8,447
1090 Other Industrial Arts/Technology Ed	537,526	170,686	20,000	-	-	-	-	728,212
1100 Mathematics	-	-	-	-	-	32,762	-	32,762
1210 General Music	2,887,626	915,424	200	-	-	16,236	1,000	3,820,486
1240 Vocal Music	-	-	-	-	-	4,611	-	4,611
1250 Instrumental Music	2,979,565	944,803	-	80	-	12,236	-	3,936,684
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	-	-	-	-	-	35,566	2,819	38,385
1500 Social Sciences	-	-	-	-	-	33,346	-	33,346
1600 Technical Education/Computer Tech	-	-	-	-	-	2,784	7,400	10,184
2910 Volunteer Services	-	-	-	-	-	62,700	-	62,700
3300 Community Services	35,000	7,998	25,774	-	-	7,920	-	76,692
SRE TOTAL	140,020,450	43,059,794	1,237,061	639,033	453,021	17,311,059	1,464,441	\$ 204,184,859
SRE 12 SPECIAL EDUCATION								
0090 Other General Education	1,279,744	10,710	-	-	-	245,700	-	\$ 1,536,154
1700 Special Education	17,066,198	6,553,041	205,000	8,403	829,300	69,220	33,200	24,764,362
1710 Physical Disability	2,534,992	804,622	-	-	-	10,000	-	3,349,614
1720 Vision Disability	198,678	63,817	-	-	-	5,000	-	267,495
1730 Hearing Disability	659,497	223,406	-	-	-	1,800	-	884,703
1740 Significant Limited Intellectual Capacity	-	-	-	-	-	1,155	-	1,155
1750 Significant Identifiable Emotional Disability	1,485,789	497,127	-	2,100	200	19,800	900	2,005,916
1760 Perceptual Or Communicative Disability	20,593	-	14,049	-	-	10,358	-	45,000
1770 Speech-Language Disability	5,528,405	1,723,461	8,000	-	-	-	-	7,259,866
1780 Multiple Disabilities	2,806,751	962,373	-	1,500	-	10,806	-	3,781,430
1790 Other Disabilities	84,077	28,445	-	-	-	20,799	-	133,321
1791 Preschool Child With A Disability	10,151	2,282	-	-	-	-	-	12,433
1799 Other Disabilities	1,978,983	635,328	-	-	-	3,000	-	2,617,311
2100 Support Services - Students	-	-	15,000	-	-	10,000	-	25,000
2113 Social Work Services	936,315	294,943	14,750	-	-	26,250	-	1,272,258
2123 Appraisal Services	1,297,993	358,472	-	-	-	158,477	-	1,814,942
2140 Psychological Services	3,371,388	1,051,836	-	-	-	40,000	-	4,463,224
2149 Other Psychological Services	770,008	248,991	-	-	-	-	-	1,018,999
2153 Audiology Services	-	-	-	-	-	7,000	8,000	15,000
2213 Instructional Staff Training Services	18,176	4,000	2,000	-	264,600	5,575	8,500	302,851
2231 Supervision Of Special Education Programs	933,515	285,408	-	-	-	-	-	1,218,923
2850 Risk Management Services	-	-	100,000	-	-	-	-	100,000
SRE TOTAL	40,981,253	13,748,262	358,799	12,003	1,094,100	644,940	50,600	\$ 56,889,957
SRE 13 CAREER & TECHNICAL EDUCATION								
0020 General Middle School Education	166,194	50,129	-	-	-	-	-	\$ 216,323
0030 General High School Education	2,501,498	791,317	-	35,936	-	146,576	-	3,475,327
0090 General Education	-	-	575,000	-	-	161,500	-	736,500
0300 Business	-	-	-	-	-	6,314	186	6,500
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
0921 Home Economics, Comprehensive	-	-	-	-	-	9,126	1,120	10,246
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	2024-25 REVISED BUDGET
SRE 13 CAREER & TECHNICAL EDUCATION (continued)								
0939 Other Occupational Preparation	-	-	-	-	900	4,325	500	\$ 5,725
1000 Industrial Arts/Technology Education	-	-	-	-	-	1,041	-	1,041
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 Ed	-	-	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	-	-	-	-	-	1,354	-	1,354
1930 High School Sponsored Student Activity	68,382	15,400	-	-	-	-	-	83,782
2122 Counseling Services	114,249	35,296	-	-	-	6	194	149,745
2200 Support Services - Instructional Staff	103,943	32,956	-	-	-	-	-	136,899
2232 Supervision Of Career & Tech Education Programs	161,304	47,184	-	-	-	-	-	208,488
2410 Office Of The Principal Services	284,260	95,344	-	-	-	3,474	526	383,604
2490 Other Support Services-School Admin	91,943	30,244	-	-	-	-	526	122,187
SRE TOTAL	3,491,773	1,097,870	577,000	35,936	2,966	399,967	3,875	\$ 5,609,387
SRE 14 CO-CURRICULAR EDUCATION & ATHLETICS								
1877 Cheerleading	92,340	20,810	-	-	-	-	-	\$ 113,150
1899 Other Coeducational Athletics/Sports Activities	254,018	56,405	-	-	-	-	-	310,423
1900 Cocurricular Activities- Nonathletic	(8,980)	(2,025)	-	-	-	82,487	-	71,482
1910 Elementary Sponsored Student Activity	50,734	11,433	-	-	-	-	-	62,167
1916 Japanese Exchange Program	1,081	247	-	-	12,346	800	400	14,874
1920 Middle School Sponsored Student Activity	116,415	26,224	-	-	-	-	-	142,639
1930 High School Sponsored Student Activity	288,539	59,182	-	-	-	-	-	347,721
SRE TOTAL	794,147	172,276	-	-	12,346	83,287	400	\$ 1,062,456
SRE 16 CULTURALLY & LINGUISTICALLY DIVERSE EDUCATION								
0010 General Elementary Education	3,457,097	1,062,022	-	-	-	-	-	\$ 4,519,119
0020 General Middle School Education	1,162,075	357,222	-	-	-	1,000	-	1,520,297
0030 General High School Education	977,374	300,468	-	-	-	-	-	1,277,842
0090 Other General Education	1,027	233	-	-	-	-	-	1,260
2200 Support Services - Instructional Staff	1,098,051	338,645	-	-	-	-	-	1,436,696
2212 Instruction And Curriculum Development Services	-	-	-	100	5,000	26,360	-	31,460
SRE TOTAL	6,695,624	2,058,590	-	100	5,000	27,360	-	\$ 8,786,674
SRE 17 GIFTED & TALENTED EDUCATION								
0070 Gifted And Talented Education	628,209	273,230	300	-	582,960	44,702	-	\$ 2,208,773
1900 Cocurricular Activities- Nonathletic	-	-	-	-	-	-	-	10,810
2200 Support Services-Instructional Staff	-	-	-	-	-	-	-	10,810
2239 Supervision Of Other Instructional Programs	366,564	110,376	6,918	-	11,750	45,173	-	435,107
SRE TOTAL	994,773	383,606	7,218	-	594,710	89,875	-	\$ 2,070,182
SRE 21 STUDENT SUPPORT SERVICES								
2100 Support Services - Students	2,921,270	959,533	1,123,458	-	27,898	1,136,672	5,000	\$ 6,173,831
2112 Attendance Services	525,282	180,796	-	-	-	-	-	706,078
2113 Social Work Services	291,144	168,062	-	-	-	-	-	459,206
2114 Student Accounting Services	674,113	224,893	22,508	1,220	5,400	8,500	750	937,384
2119 Other Attendance and Social Work Services	-	-	3,932	-	-	-	-	3,932
2120 Guidance Services	-	-	-	-	-	100	-	100
2122 Counseling Services	8,822,604	2,726,060	7,300	-	17,397	12,347	1,613	11,587,321
2126 Placement Services	70,903	23,115	-	-	-	318	-	94,336
2134 Nursing Services	1,179,088	387,680	-	1,250	12,930	16,200	2,750	1,599,898
2139 Other Health Services	2,190,142	831,214	163,350	3,000	19,500	16,200	74,899	3,298,305
2140 Psychological Services	344,001	108,972	-	-	-	-	-	452,973
2149 Other Psychological Services	503,606	157,066	-	-	-	-	-	660,672
2190 Other Support Services - Student	698,901	214,838	-	-	-	-	-	913,739
2190 Other Support Services - Student	18,221,054	5,982,229	1,320,548	5,470	83,125	1,190,337	85,012	\$ 26,887,775
SRE 22 INSTRUCTIONAL STAFF SUPPORT								
2200 Support Services - Instructional Staff	198,144	55,718	2,121,893	-	41,800	505,752	195,722	\$ 3,119,029
2210 Improvement Of Instruction Services	2,264,953	660,075	-	-	-	57,000	-	2,982,028
2211 Supervision Of Improvement Of Instruction Services	393,769	119,903	-	-	300	88,563	-	602,535
2212 Instruction And Curriculum Development Services	22,097	-	700	-	9,000	18,066	-	49,863
2213 Instructional Staff Training Services	197,793	311,911	6,912	-	37,250	152,490	12,976	719,332
2214 Academic Student Assessment	866,087	264,455	13,050	-	4,250	18,250	3,500	1,169,592
2219 Other Improvement Of Instruction Services	184,553	60,630	-	-	12,577	-	-	257,760
2220 Educational Library Services	620,259	215,777	-	-	-	-	-	836,036
2222 School Library Services	4,495,936	1,472,657	-	-	-	59,542	1,000	6,029,135
2223 Audiovisual Services	-	-	-	54	-	160	2,249	2,463
2225 Instruction-Related Technology	99,110	36,556	-	-	-	-	30,000	165,666
2230 Other Program Services	-	-	-	-	-	85,000	-	85,000
2240 Instruction-Related Technology	-	-	-	-	-	-	315,000	315,000
SRE TOTAL	9,342,701	3,197,682	2,142,555	54	105,177	984,823	560,447	\$ 16,333,439
SRE 23 GENERAL ADMINISTRATION SUPPORT								
2300 Support Services - General Administration	188,310	58,299	92,500	-	5,200	163,000	-	\$ 507,309
2304 Support Services - General Administration Cabinet Level	1,081,011	303,843	-	-	-	-	-	1,384,854
2311 Supervision Of Board Of Education Services	21,000	4,799	-	-	13,150	9,621	38,934	87,504
2314 Election Services	-	-	81,100	-	-	-	-	81,100
2315 Legal Services	344,591	108,142	129,977	-	-	6,150	500	589,360
2316 Tax Assessment And Collection Services	-	-	975,726	-	-	-	-	975,726
2317 Audit Services	-	-	73,085	-	-	-	-	73,085
2318 Staff Relations And Negotiations Services	334,903	81,099	16,576	-	-	500	-	433,078
2321 Office Of The Superintendent Services	569,135	163,481	45,065	3,600	58,052	37,048	45,359	921,740
2322 Community Relations Services	-	-	35,000	-	-	-	-	35,000
2323 State And Federal Relations Services	98,129	30,506	-	-	1,000	1,500	-	131,135
SRE TOTAL	2,637,079	750,169	1,449,029	3,600	77,402	217,819	84,793	\$ 5,219,891



General Operating Fund (continued)

Service (SRE) Budgets by Object (continued)

SRE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's/0800's PROPERTY & OTHER USES	2024-25 REVISED BUDGET
PROGRAM								
SRE 24 SCHOOL ADMINISTRATION								
SUPPORT								
2400 Support Services - School Administration	1,131,421	194,458	20,000	-	-	211,990	-	\$ 1,557,869
2410 Office Of The Principal Services	23,998,794	7,894,327	-	-	140,650	97,325	14,093	32,145,189
SRE TOTAL	25,130,215	8,088,785	20,000	-	140,650	309,315	14,093	\$ 33,703,058
SRE 25 BUSINESS SERVICES								
2500 Support Services - Business	(438,261)	290	-	-	-	-	-	\$ (437,971)
2501 Support Services - Business: Cabinet Level & Immediate Staff	338,293	97,932	-	-	-	-	-	436,225
2511 Supervising Business Services	438,275	137,581	38,176	-	14,200	55,975	14,900	699,107
2513 Budgeting Services	668,278	208,198	14,700	-	8,850	43,900	2,000	945,926
2515 Payroll Services	609,004	195,067	-	-	3,000	-	-	807,071
2516 Financial Accounting Services	855,604	276,014	400,643	6,100	22,300	10,400	9,980	1,581,041
2520 Purchasing Services	443,815	139,437	-	750	17,400	8,900	1,100	611,402
2530 Warehousing And Distributing Services	502,532	170,078	5,000	14,000	5,200	4,600	40,500	741,910
2535 Warehouse Inventory Adjustment	-	-	-	-	-	16,157	-	16,157
SRE TOTAL	3,417,540	1,224,597	458,519	20,850	70,950	139,932	68,480	\$ 5,400,868
SRE 26 OPERATIONS & MAINTENANCE								
2600 Operation And Maintenance Of Plant Services	11,886,042	4,462,619	36,000	2,493,536	24,100	7,271,752	(25,245,372)	\$ 928,677
2610 Supervision Of Operation And Maintenance Of Plant Services	1,066,321	329,698	5,000	-	2,650	78,297	950	1,482,916
2620 Operating Building Services	185,992	60,959	139,375	410,142	8,450	699,664	5,165	1,509,747
2630 Care And Upkeep Of Grounds Services	1,163,190	391,430	-	5,663	-	231,850	-	1,792,133
2660 Security Services	3,500,803	1,219,791	12,341	18,150	18,580	66,100	15,814	4,851,579
2690 Other Operation And Maintenance Of Plant Services	533,907	208,262	3,000	55,880	2,000	7,750	(205,909)	604,890
SRE TOTAL	18,336,255	6,672,759	195,716	2,983,371	55,780	8,355,413	(25,429,352)	\$ 11,169,942
SRE 28 CENTRAL SUPPORT SERVICES								
2800 Support Services - Central	1,324,309	73	2,060,267	134,102	40,000	1,925,350	-	\$ 5,484,101
2801 2801 Support Services - Central	812,937	235,607	-	-	-	-	-	1,048,544
2811 Planning Services	244,708	75,483	-	-	-	-	-	320,191
2814 Evaluation Services	-	300	-	-	-	-	-	300
2820 Communications Services	376,439	123,120	5,000	-	11,050	19,691	1,340	536,640
2830 Staff Services	1,789,013	565,227	91,670	4,500	11,793	48,637	11,450	2,522,290
2832 Recruitment And Placement Services	468,855	153,293	55,000	-	17,780	35,300	-	730,228
2834 In-Service Training Services (For Non-Licensed Staff)	-	-	14,000	-	1,604	-	-	15,604
2835 Health Services	-	-	4,000	-	-	-	1,550	5,550
2839 Other Staff Services	-	-	-	-	-	-	-	-
2840 Information Systems Services	-	-	-	-	-	-	(5,514,749)	(5,514,749)
2841 Supervising Information Systems Services	413,591	133,977	179,299	3,000	34,850	123,443	1,315,823	2,203,983
2842 Systems Analysis Services	518,258	157,539	20,910	-	6,600	2,400	800	706,507
2843 Programming Services	1,540,541	469,872	13,858	-	24,250	3,481,805	2,100	5,532,426
2844 Operations Services	677,736	215,483	39,250	-	425,275	580,166	6,000	1,943,910
2849 Other Information Systems Services	1,507,181	492,694	55,000	-	33,000	2,300	151,200	2,241,375
2850 Risk Management Services	-	-	-	-	125,000	-	-	125,000
2890 Other Support Services - Central	149,466	43,302	8,000	-	3,300	3,731	2,400	210,199
SRE TOTAL	9,823,034	2,665,970	2,546,254	141,602	734,502	6,222,823	(4,022,086)	\$ 18,112,099
GRAND TOTAL	279,885,898	89,102,589	10,312,699	3,842,019	3,429,729	35,976,950	(27,119,297)	\$ 395,430,587

General Operating Fund (continued)

Project Budgets by Object

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	2024-25 REVISED BUDGET
0000	SCHOOL/DEPT WIDE								
0010	General Elementary Education	43,944,717	15,400,134	6,819	281,960	17,830	297,176	184,984	\$ 60,133,620
0020	General Middle School Education	25,415,170	8,177,703	22,856	100,715	8,631	122,354	200,397	34,047,826
0030	General High School Education	38,375,840	11,633,368	45,142	174,237	166,508	222,429	217,863	50,835,387
0040	General Preschool Education	-	-	-	-	-	85,727	-	85,727
0060	General Integrated Education	3,922,439	1,301,240	-	81,191	47,552	74,092	105,628	5,532,142
0070	Gifted and Talented Education	626,872	272,929	300	-	582,960	44,702	-	1,527,763
0080	General Instructional Media	65	33	-	850	-	61,449	2,742	65,139
0090	Other General Education	10,966,615	1,062,745	845,306	-	212,500	16,015,626	739,238	29,842,030
0200	Art	3,101,789	983,386	-	-	-	27,449	-	4,112,624
0231	Metalwork And Jewelry	-	-	-	-	-	340	-	340
0260	Photography And Related Media	-	-	-	-	-	600	-	600
0300	Business	-	-	-	-	-	2,875	-	2,875
0500	English Language Arts	4,529,866	1,405,774	-	-	-	38,893	-	5,974,533
0510	Language Skills	-	-	-	-	-	4,309	-	4,309
0511	Reading	-	-	-	-	-	806	-	806
0550	Speech	-	-	-	-	-	1,942	1,000	2,942
0560	Dramatic Arts	-	-	-	-	-	1,600	-	1,600
0600	Foreign Languages	-	-	-	-	-	19,596	-	19,596
0690	Other Foreign Languages	-	-	-	-	-	800	-	800
0810	Health Education	-	-	200	-	-	4,353	-	4,553
0830	Physical Education	3,324,232	1,054,160	-	-	-	18,789	1,220	4,398,401
0920	Home Economics, Family Focus	-	-	-	-	-	13,167	-	13,167
0926	Food And Nutrition	-	-	-	-	-	500	-	500
1000	Industrial Arts/Technology Education	-	-	-	-	-	8,297	150	8,447
1090	Other Industrial Arts/Technology Education	537,526	170,686	20,000	-	-	-	-	728,212
1100	Mathematics	-	-	-	-	-	32,762	-	32,762
1210	General Music	2,887,626	915,424	200	-	-	16,236	1,000	3,820,486
1240	Vocal Music	-	-	-	-	-	4,611	-	4,611
1250	Instrumental Music	2,979,565	944,803	-	80	-	12,236	-	3,936,684
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	-	-	-	-	-	35,566	2,819	38,385
1500	Social Sciences	-	-	-	-	-	33,346	-	33,346
1600	Technical Education/Computer Technology	-	-	-	-	-	2,784	7,400	10,184
1877	Cheerleading	92,340	20,810	-	-	-	-	-	113,150
1899	Other Coeducational Athletics/Sports Activities	254,018	56,405	-	-	-	-	-	310,423
1900	Cocurricular Activities- Nonathletic	(8,980)	(2,025)	-	-	-	82,487	-	71,482
1910	Elementary Sponsored Student Activity	50,734	11,433	-	-	-	-	-	62,167
1916	Japanese Exchange Program	1,081	247	-	-	12,346	800	400	14,874
1920	Middle School Sponsored Student Activity	116,415	26,224	-	-	-	-	-	142,639
1930	High School Sponsored Student Activity	288,539	59,182	-	-	-	-	-	347,721
2100	Support Services - Students	2,921,270	959,533	1,123,458	-	27,898	195,216	5,000	5,232,375
2112	Attendance Services	525,282	180,796	-	-	-	-	-	706,078
2113	Social Work Services	291,144	168,062	-	-	-	-	-	459,206
2114	Student Accounting Services	674,113	224,893	22,508	1,220	5,400	8,500	750	937,384
2119	Other Attendance and Social Work Services	-	-	3,932	-	-	-	-	3,932
2120	Guidance Services	-	-	-	-	-	100	-	100
2122	Counseling Services	8,822,604	2,726,060	7,300	-	17,397	12,347	1,613	11,587,321
2126	Placement Services	70,903	23,115	-	-	-	318	-	94,336
2134	Nursing Services	1,159,098	375,250	-	1,250	12,930	16,200	2,750	1,567,478
2139	Other Health Services	733,252	363,513	9,100	-	-	700	-	1,106,565
2140	Psychological Services	344,001	108,972	-	-	-	-	-	452,973
2149	Other Psychological Services	115,310	36,037	-	-	-	-	-	151,347
2190	Other Support Services - Student	698,901	214,838	-	-	-	-	-	913,739
2200	Support Services - Instructional Staff	198,144	55,718	1,967,067	-	41,800	505,752	195,722	2,964,203
2210	Improvement Of Instruction Services	2,264,953	660,075	-	-	57,000	-	-	2,982,028
2211	Supervision Of Improvement Of Instruction Services	393,769	119,903	-	-	300	88,563	-	602,535
2212	Instruction And Curriculum Development Services	22,097	-	700	-	9,000	18,066	-	49,863
2213	Instructional Staff Training Services	197,793	311,911	1,912	-	37,250	152,490	12,476	713,832
2214	Academic Student Assessment	866,087	264,455	13,050	-	4,250	18,250	3,500	1,169,592
2219	Other Improvement Of Instruction Services	184,553	60,630	-	-	12,577	-	-	257,760
2220	Educational Library Services	620,259	215,777	-	-	-	-	-	836,036
2222	School Library Services	4,495,936	1,472,657	-	-	-	59,542	1,000	6,029,135
2223	Audiovisual Services	-	-	-	54	-	160	2,249	2,463
2225	Instruction-Related Technology	99,110	36,556	-	-	-	-	30,000	165,666
2230	Other Program Services	-	-	-	-	-	85,000	-	85,000
2231	Supervision Of Special Education Programs	729,201	215,587	-	-	-	-	-	944,788
2240	Instruction-Related Technology	-	-	-	-	-	-	315,000	315,000
2300	Support Services - General Administration	188,310	58,299	92,500	-	5,200	163,000	-	507,309
2304	Support Services - General Administration Cabinet	1,081,011	303,843	-	-	-	-	-	1,384,854
2311	Supervision Of Board Of Education Services	21,000	4,799	-	-	13,150	9,621	38,934	87,504
2314	Election Services	-	-	81,100	-	-	-	-	81,100
2315	Legal Services	344,591	108,142	129,977	-	-	6,150	500	589,360
2316	Tax Assessment And Collection Services	-	-	975,726	-	-	-	-	975,726
2317	Audit Services	-	-	73,085	-	-	-	-	73,085
2318	Staff Relations And Negotiations Services	334,903	81,099	16,576	-	-	500	-	433,078
2321	Office Of The Superintendent Services	569,135	163,481	45,065	3,600	58,052	37,048	45,359	921,740



General Operating Fund (continued)

Project Budgets by Object (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	2024-25 REVISED BUDGET
0000 SCHOOL/DEPT WIDE (continued)									
2322	Community Relations Services	-	-	35,000	-	-	-	-	\$ 35,000
2323	State And Federal Relations Services	98,129	30,506	-	-	1,000	1,500	-	131,135
2400	Support Services - School Administration	1,131,421	194,458	20,000	-	-	211,990	-	1,557,869
2410	Office Of The Principal Services	23,998,794	7,894,327	-	-	140,650	97,325	14,093	32,145,189
2500	Support Services - Business	(438,261)	290	-	-	-	-	-	(437,971)
2501	Support Services - Business: Cabinet Level & Immediate Staff	338,293	97,932	-	-	-	-	-	436,225
2511	Supervising Business Services	438,275	137,581	38,176	-	14,200	55,975	14,900	699,107
2513	Budgeting Services	668,278	208,198	14,700	-	8,850	43,900	2,000	945,926
2515	Payroll Services	609,004	195,067	-	-	3,000	-	-	807,071
2516	Financial Accounting Services	855,604	276,014	400,643	6,100	22,300	10,400	9,980	1,581,041
2520	Purchasing Services	443,815	139,437	-	750	17,400	8,900	1,100	611,402
2530	Warehousing And Distributing Services	502,532	170,078	5,000	14,000	5,200	4,600	40,500	741,910
2535	Warehouse Inventory Adjustment	-	-	-	-	-	16,157	-	16,157
2600	Operation And Maintenance Of Plant Services	11,886,042	4,462,619	36,000	2,493,536	24,100	7,271,752	(25,245,372)	928,677
2610	Supervision Of Operation And Maintenance Of Plant Services	1,066,321	329,698	5,000	-	2,650	78,297	950	1,482,916
2620	Operating Building Services	185,992	60,959	139,375	410,142	8,450	699,664	5,165	1,509,747
2630	Care And Upkeep Of Grounds Services	1,163,190	391,430	-	5,663	-	231,850	-	1,792,133
2660	Security Services	3,500,803	1,219,791	12,341	18,150	18,580	66,100	15,814	4,851,579
2690	Other Operation And Maintenance Of Plant Services	533,907	208,262	3,000	55,880	2,000	7,750	(205,909)	604,890
2800	Support Services - Central	1,324,309	73	2,060,267	134,102	40,000	1,925,350	-	5,484,101
2801	2801 Support Services - Central	812,937	235,607	-	-	-	-	-	1,048,544
2811	Planning Services	244,708	75,483	-	-	-	-	-	320,191
2814	Evaluation Services	-	300	-	-	-	-	-	300
2820	Communications Services	376,439	123,120	5,000	-	11,050	19,691	1,340	536,640
2830	Staff Services	1,789,013	565,227	91,670	4,500	11,793	48,637	11,450	2,522,290
2832	Recruitment And Placement Services	468,855	153,293	55,000	-	17,780	35,300	-	730,228
2834	In-Service Training Services (For Non-Licensed Staff)	-	-	14,000	-	1,604	-	-	15,604
2839	Other Staff Services	-	-	4,000	-	-	-	1,550	5,550
2840	Information Systems Services	-	-	-	-	-	-	(5,514,749)	(5,514,749)
2841	Supervising Information Systems Services	413,591	133,977	179,299	3,000	34,850	123,443	1,315,823	2,203,983
2842	Systems Analysis Services	518,258	157,539	20,910	-	6,600	2,400	800	706,507
2843	Programming Services	1,540,541	469,872	13,858	-	24,250	3,481,805	2,100	5,532,426
2844	Operations Services	677,736	215,483	39,250	-	425,275	580,166	6,000	1,943,910
2849	Other Information Systems Services	1,507,181	492,694	55,000	-	33,000	2,300	151,200	2,241,375
2850	Risk Management Services - Central	-	-	-	-	125,000	-	-	125,000
2890	Other Support Services - Central	149,466	43,302	8,000	-	3,300	3,731	2,400	210,199
2910	Volunteer Services	-	-	-	-	-	62,700	-	62,700
3300	Community Services	35,000	7,998	25,774	-	-	7,920	-	76,692
PROJECT TOTAL		227,213,372	71,699,277	8,785,142	3,790,980	2,296,413	33,872,070	(27,249,171)	\$ 320,408,083
3120 CAREER AND TECHNICAL EDUCATION									
0020	General Middle School Education	166,194	50,129	-	-	-	-	-	\$ 216,323
0030	General High School Education	2,501,498	791,317	-	35,936	-	146,576	-	3,475,327
0090	Other General Education	-	-	575,000	-	-	161,500	186	736,500
0300	Business	-	-	-	-	-	6,314	186	6,500
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
0921	Home Economics, Comprehensive	-	-	-	-	-	9,126	1,120	10,246
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	-	-	-	-	-	1,041	-	1,041
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	-	-	-	-	-	1,354	-	1,354
1930	High School Sponsored Student Activity	68,382	15,400	-	-	-	-	-	83,782
2122	Counseling Services	114,249	35,296	-	-	-	-	194	149,745
2200	Support Services - Instructional Staff	103,943	32,956	-	-	-	6	-	136,899
2232	Supervision Of Career & Tech Education Programs	161,304	47,184	-	-	-	-	526	208,488
2410	Office Of The Principal Services	284,260	95,344	-	-	-	3,474	-	383,604
2490	Other Support Services-School Admin	91,943	30,244	-	-	-	-	526	122,187
PROJECT TOTAL		3,491,773	1,097,870	577,000	35,936	2,966	399,967	3,875	\$ 5,609,387

General Operating Fund (continued)

Project Budgets by Object (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	2024-25 REVISED BUDGET
3130 STATE ECEA SPECIAL ED									
0090	Other General Education	1,279,744	10,710	-	-	-	245,700	-	\$ 1,536,154
1700	Special Education	17,024,264	6,518,380	205,000	8,403	829,300	69,220	33,200	24,687,767
1710	Physical Disability	2,534,992	804,622	-	-	-	10,000	-	3,349,614
1720	Vision Disability	198,678	63,817	-	-	-	5,000	-	267,495
1730	Hearing Disability	659,497	223,406	-	-	-	1,800	-	884,703
1740	Significant Limited Intellectual Capacity	-	-	-	-	-	1,155	-	1,155
1750	Significant Identifiable Emotional Disability	1,485,789	497,127	-	2,100	200	19,800	900	2,005,916
1760	Perceptual Or Communicative Disability	20,593	-	14,049	-	-	10,358	-	45,000
1770	Speech-Language Disability	5,528,405	1,723,461	8,000	-	-	-	-	7,259,866
1780	Multiple Disabilities	2,806,751	962,373	-	1,500	-	10,806	-	3,781,430
1790	Other Disabilities	-	-	-	-	-	20,799	-	20,799
1791	Preschool Child With A Disability	10,151	2,282	-	-	-	-	-	12,433
1799	Other Disabilities	1,978,983	635,328	-	-	-	3,000	-	2,617,311
2100	Support Services - Students	-	-	15,000	-	-	10,000	-	25,000
2113	Social Work Services	936,315	294,943	14,750	-	-	26,250	-	1,272,258
2123	Appraisal Services	1,297,993	358,472	-	-	-	158,477	-	1,814,942
2140	Psychological Services	3,371,388	1,051,836	-	-	-	40,000	-	4,463,224
2149	Other Psychological Services	770,008	248,991	-	-	-	-	-	1,018,999
2153	Audiology Services	-	-	-	-	-	7,000	8,000	15,000
2213	Instructional Staff Training Services	18,176	4,000	2,000	-	264,600	5,575	8,500	302,851
2231	Supervision Of Special Education Programs	204,314	69,821	-	-	-	-	-	274,135
2850	Risk Management Services	-	-	100,000	-	-	-	-	100,000
PROJECT TOTAL		40,126,041	13,469,569	358,799	12,003	1,094,100	644,940	50,600	\$ 55,756,052
3140 STATE ELPA									
0010	General Elementary Education	3,457,097	1,062,022	-	-	-	-	-	\$ 4,519,119
0020	General Middle School Education	1,162,075	357,222	-	-	-	1,000	-	1,520,297
0030	General High School Education	977,374	300,468	-	-	-	-	-	1,277,842
0090	Other General Education	1,027	233	-	-	-	-	-	1,260
2200	Support Services - Instructional Staff	1,098,051	338,645	-	-	-	-	-	1,436,696
2212	Instruction And Curriculum Development Services	-	-	-	100	5,000	26,360	-	31,460
PROJECT TOTAL		6,695,624	2,058,590	-	100	5,000	27,360	-	\$ 8,786,674
3150 STATE GIFTED & TALENTED									
0070	Gifted And Talented Education	1,337	301	-	-	-	-	-	1,638
2239	Supervision Of Other Instructional Programs	366,564	110,376	6,918	-	11,750	45,173	-	540,781
PROJECT TOTAL		367,901	110,677	6,918	-	11,750	45,173	-	\$ 542,419
3259 READ ACT									
0010	General Elementary Education	-	2,340	-	-	-	-	-	\$ 2,340
0090	Other General Education	-	-	270,764	-	-	30,484	-	301,248
2239	Supervision Of Other Instructional Programs	-	-	154,826	-	-	-	-	154,826
PROJECT TOTAL		-	2,340	425,590	-	-	30,484	-	\$ 458,414
9003 MEDICAID									
1700	Special Education	41,934	34,661	-	-	-	-	-	\$ 76,595
1790	Other Disabilities	84,077	28,445	-	-	-	-	-	112,522
2100	Support Services - Students	-	-	-	-	-	941,456	-	941,456
2134	Nursing Services	19,990	12,430	-	-	-	-	-	32,420
2139	Other Health Services	1,456,890	467,701	154,250	3,000	19,500	15,500	74,899	2,191,740
2149	Other Psychological Services	388,296	121,029	-	-	-	-	-	509,325
2213	Instructional Staff Training Services	-	-	5,000	-	-	-	500	5,500
PROJECT TOTAL		1,991,187	664,266	159,250	3,000	19,500	956,956	75,399	\$ 3,869,558
GRAND TOTAL		279,885,898	89,102,589	10,312,699	3,842,019	3,429,729	35,976,950	(27,119,297)	\$ 395,430,587



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	2024-25 REVISED BUDGET
0000 School/Dept Wide	\$ 275,501,252	\$ 87,680,966	\$ 10,058,925	\$ 3,437,877	\$ 3,265,232	\$ 34,930,499	\$ (29,824,528)	\$ 385,050,223
1010 General Elementary School Education	2,780	-	-	-	-	-	-	2,780
1016 Grade 6	-	-	-	-	-	500	-	500
1017 Grade 7	-	-	-	-	-	500	-	500
1018 Grade 8	-	-	-	-	-	500	-	500
1031 Dropout Prevention	1,630,861	565,867	19,447	-	-	10,351	-	2,226,526
1032 Alternative Program	248,272	78,280	-	-	-	-	-	326,552
1034 Connections	260,524	82,579	-	-	-	1,718	-	344,821
1035 Multi-Cultural	187,018	58,223	-	-	-	-	-	245,241
1039 Advanced Placement	1,237,746	393,275	-	-	-	-	-	1,631,021
1040 AVID	102,767	32,125	10,000	-	27,000	3,263	26,800	201,955
1041 Work-Based Learning	103,943	32,956	-	-	-	-	-	136,899
1089 PCF Test	123,125	28,134	-	-	103,120	700	-	255,079
1092 Extended School Year	-	-	-	-	-	256,019	-	256,019
1093 Homebound/Hospital	46,870	10,710	-	-	-	-	-	57,580
1094 Student Achievement	-	-	-	-	12,577	27,950	-	40,527
1896 Unified Sports	-	-	-	-	-	14,400	-	14,400
2001 International Baccalaureate	216,068	67,765	3,700	-	19,500	7,000	33,600	347,633
2118 Family Resource Schools	-	-	160,000	-	-	-	-	160,000
2208 Technology Refresh	-	-	-	-	-	-	1,336,208	1,336,208
2210 1:WEB	-	-	-	-	-	-	1,301,273	1,301,273
2215 Cultural Diversity	142,356	44,088	13,127	-	2,300	28,000	1,500	231,371
2216 First Aid Training	-	-	-	-	-	-	5,850	5,850
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	-	-	-	-	-	231,850	-	231,850
2623 Trades	-	-	-	-	-	231,850	-	231,850
2624 HVAC	-	-	-	-	-	231,850	-	231,850
2628 Disposal Services	-	-	-	228,457	-	-	-	228,457
2629 Recycling Services	-	-	-	159,147	-	-	-	159,147
2834 Substitute Office	80,391	27,621	-	-	-	-	-	108,012
GRAND TOTAL	279,885,898	89,102,589	10,312,699	3,842,019	3,429,729	35,976,950	(27,119,297)	\$ 395,430,587

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	2024-25 REVISED BUDGET
0000 SCHOOL/DEPT WIDE								
0010 General Elementary Education	47,359,929	16,451,244	3,819	281,960	4,330	296,176	25,384	\$ 64,422,842
0020 General Middle School Education	26,681,745	8,567,909	151	100,715	3,631	118,591	8,126	35,480,868
0030 General High School Education	38,642,578	11,710,139	38,400	210,173	57,388	330,986	51,862	51,041,526
0040 General Preschool Education	-	-	-	-	-	85,727	-	85,727
0060 General Integrated Education	3,799,314	1,273,106	-	81,191	47,552	74,092	2,530	5,277,785
0070 Gifted And Talented Education	628,209	273,230	300	-	582,960	44,702	-	1,529,401
0080 General Instructional Media	65	33	-	850	-	61,449	2,742	65,139
0090 Other General Education	12,200,516	1,062,978	1,691,070	-	212,500	16,189,291	308,600	31,664,955
0200 Art	3,101,789	983,386	-	-	-	27,449	-	4,112,624
0231 Metalwork And Jewelry	-	-	-	-	-	340	-	340
0260 Photography And Related Media	-	-	-	-	-	600	-	600
0300 Business	-	-	-	-	-	9,189	186	9,375
0400 Distributive/Marketing Education	-	-	-	-	-	1,891	-	1,891
0500 English Language Arts	4,529,866	1,405,774	-	-	-	38,893	-	5,974,533
0510 Language Skills	-	-	-	-	-	4,309	-	4,309
0511 Reading	-	-	-	-	-	806	-	806
0550 Speech	-	-	-	-	-	1,942	1,000	2,942
0560 Dramatic Arts	-	-	-	-	-	2,100	-	2,100
0600 Foreign Languages	-	-	-	-	-	19,596	-	19,596
0690 Other Foreign Languages	-	-	-	-	-	800	-	800
0741 Nursing Assisting	-	-	-	-	2,066	2,500	129	4,695
0761 Medical Assisting	-	-	-	-	-	6,069	-	6,069
0810 Health Education	-	-	200	-	-	4,353	-	4,553
0830 Physical Education	3,324,232	1,054,160	-	-	-	18,789	1,220	4,398,401
0920 Home Economics, Family Focus	-	-	-	-	-	13,167	-	13,167
0921 Home Economics, Comprehensive	-	-	-	-	-	9,126	1,120	10,246
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	-	-	-	-	-	9,338	150	9,488
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	537,526	170,686	21,000	-	-	6,462	324	735,998
1100 Mathematics	-	-	-	-	-	32,762	-	32,762
1210 General Music	2,887,626	915,424	200	-	-	16,236	1,000	3,820,486
1240 Vocal Music	-	-	-	-	-	4,611	-	4,611
1250 Instrumental Music	2,979,565	944,803	-	80	-	12,236	-	3,936,684
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	-	-	-	-	-	35,566	2,819	38,385
1390 Other Sciences	-	-	-	-	-	3,549	-	3,549
1500 Social Sciences	-	-	-	-	-	37,583	-	37,583
1600 Technical Education/Computer Technology	-	-	-	-	-	4,138	7,400	11,538
1700 Special Education	17,066,198	6,553,041	205,000	8,403	829,300	69,220	33,200	24,764,362
1710 Physical Disability	2,534,992	804,622	-	-	-	10,000	-	3,349,614
1720 Vision Disability	198,678	63,817	-	-	-	5,000	-	267,495
1730 Hearing Disability	659,497	223,406	-	-	-	1,800	-	884,703
1740 Significant Limited Intellectual Capacity	-	-	-	-	-	1,155	-	1,155
1750 Significant Identifiable Emotional Disability	1,485,789	497,127	-	2,100	200	19,800	900	2,005,916
1760 Perceptual Or Communicative Disability	20,593	-	14,049	-	-	10,358	-	45,000
1770 Speech-Language Disability	5,528,405	1,723,461	8,000	-	-	-	-	7,259,866
1780 Multiple Disabilities	2,806,751	962,373	-	1,500	-	10,806	-	3,781,430
1790 Other Disabilities	84,077	28,445	-	-	-	20,799	-	133,321
1791 Preschool Child With A Disability	10,151	2,282	-	-	-	-	-	12,433
1799 Other Disabilities	1,978,983	635,328	-	-	-	3,000	-	2,617,311
1877 Cheerleading	92,340	20,810	-	-	-	-	-	113,150
1899 Other Coeducational Athletics/Sports Activities	254,018	56,405	-	-	-	-	-	310,423
1900 Cocurricular Activities- Nonathletic	(8,980)	(2,025)	-	-	-	68,087	-	57,082
1910 Elementary Sponsored Student Activity	50,734	11,433	-	-	-	-	-	62,167
1916 Japanese Exchange Program	1,081	247	-	-	12,346	800	400	14,874
1920 Middle School Sponsored Student Activity	116,415	26,224	-	-	-	-	-	142,639
1930 High School Sponsored Student Activity	356,921	74,582	-	-	-	-	-	431,503
2100 Support Services - Students	2,921,270	959,533	978,458	-	27,898	1,146,672	5,000	6,038,831
2113 Social Work Services	1,185,198	411,098	14,750	-	-	26,250	-	1,637,296
2114 Student Accounting Services	674,113	224,893	22,508	1,220	5,400	8,500	750	937,384
2119 Other Attendance and Social Work Services	-	-	3,932	-	-	-	-	3,932
2120 Guidance Services	-	-	-	-	-	100	-	100
2122 Counseling Services	8,936,853	2,761,356	7,300	-	17,397	12,353	1,807	11,737,066
2123 Appraisal Services	1,297,993	358,472	-	-	-	158,477	-	1,814,942
2126 Placement Services	70,903	23,115	-	-	-	318	-	94,336
2134 Nursing Services	1,179,088	387,680	-	1,250	12,930	16,200	2,750	1,599,898
2139 Other Health Services	2,190,142	831,214	163,350	3,000	19,500	16,200	74,899	3,298,305



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	2024-25 REVISED BUDGET
0000 SCHOOL/DEPT WIDE (continued)								
2140 Psychological Services	3,715,389	1,160,808	-	-	-	40,000	-	\$ 4,916,197
2149 Other Psychological Services	1,273,614	406,057	-	-	-	-	-	1,679,671
2153 Audiology Services	-	-	-	-	-	7,000	8,000	15,000
2190 Other Support Services - Student	698,901	214,838	-	-	-	-	-	913,739
2200 Support Services - Instructional Staff	1,153,839	350,275	2,108,766	-	39,500	477,752	188,372	4,318,504
2210 Improvement Of Instruction Services	2,264,953	660,075	-	-	-	57,000	-	2,982,028
2211 Supervision Of Improvement Of Instruction Services	393,769	119,903	-	-	300	88,563	-	602,535
2212 Instruction And Curriculum Development Services	20,172	-	-	100	14,000	44,426	-	78,698
2213 Instructional Staff Training Services	215,969	315,911	8,912	-	279,850	158,065	21,476	1,000,183
2214 Academic Student Assessment	866,087	264,455	13,050	-	4,250	18,250	3,500	1,169,592
2219 Other Improvement Of Instruction Services	184,553	60,630	-	-	-	-	-	245,183
2220 Educational Library Services	620,259	215,777	-	-	-	-	-	836,036
2222 School Library Services	4,495,936	1,472,657	-	-	-	59,542	1,000	6,029,135
2223 Audiovisual Services	-	-	-	54	-	160	2,249	2,463
2225 Instruction-Related Technology	99,110	36,556	-	-	-	-	-	135,666
2230 Other Program Services	-	-	-	-	-	85,000	-	85,000
2231 Supervision Of Special Education Programs	933,515	285,408	-	-	-	-	-	1,218,923
2232 Supervision Of Career & Tech Education Programs	161,304	47,184	-	-	-	-	-	208,488
2239 Supervision Of Other Instructional Programs	366,564	110,376	6,918	-	11,750	45,173	-	540,781
2300 Support Services - General Administration	188,310	58,299	45,000	-	5,200	163,000	-	459,809
2304 Support Services - General Administration Cabinet Level	1,081,011	303,843	-	-	-	-	-	1,384,854
2311 Supervision Of Board Of Education Services	21,000	4,799	-	-	13,150	9,621	38,934	87,504
2314 Election Services	-	-	81,100	-	-	-	-	81,100
2315 Legal Services	344,591	108,142	129,977	-	-	6,150	500	589,360
2316 Tax Assessment And Collection Services	-	-	975,726	-	-	-	-	975,726
2317 Audit Services	-	-	73,085	-	-	-	-	73,085
2318 Staff Relations And Negotiations Services	334,903	81,099	16,576	-	-	500	-	433,078
2321 Office Of The Superintendent Services	569,135	163,481	45,065	3,600	58,052	37,048	45,359	921,740
2322 Community Relations Services	-	-	35,000	-	-	-	-	35,000
2323 State And Federal Relations Services	98,129	30,506	-	-	1,000	1,500	-	131,135
2400 Support Services - School Administration	1,131,421	194,458	20,000	-	-	211,990	-	1,557,869
2410 Office Of The Principal Services	24,280,274	7,989,671	-	-	140,650	100,099	14,619	32,525,313
2490 Other Support Services - School Administration	91,943	30,244	-	-	-	-	-	122,187
2500 Support Services - Business	(438,261)	290	-	-	-	-	-	(437,971)
2501 Support Services - Business: Cabinet Level & Immediate Staff	338,293	97,932	-	-	-	-	-	436,225
2511 Supervising Business Services	438,275	137,581	38,176	-	14,200	55,975	14,900	699,107
2513 Budgeting Services	668,278	208,198	14,700	-	8,850	43,900	2,000	945,926
2515 Payroll Services	609,004	195,067	-	-	3,000	-	-	807,071
2516 Financial Accounting Services	855,604	276,014	400,643	6,100	22,300	10,400	9,980	1,581,041
2520 Purchasing Services	443,815	139,437	-	750	17,400	8,900	1,100	611,402
2530 Warehousing And Distributing Services	502,532	170,078	5,000	14,000	5,200	4,600	40,500	741,910
2535 Warehouse Inventory Adjustment	-	-	-	-	-	16,157	-	16,157
2600 Operation And Maintenance Of Plant Services	11,886,042	4,462,619	36,000	2,493,536	24,100	7,271,752	(25,245,372)	928,677
2610 Supervision Of Operation And Maintenance Of Plant Svcs	1,066,321	329,698	5,000	-	2,650	78,297	950	1,482,916
2620 Operating Building Services	185,992	60,959	139,375	6,000	8,450	4,114	5,165	410,055
2630 Care And Upkeep Of Grounds Services	1,163,190	391,430	-	5,663	-	231,850	-	1,792,133
2660 Security Services	3,500,803	1,219,791	12,341	18,150	18,580	66,100	15,814	4,851,579
2690 Other Operation And Maintenance Of Plant Services	533,907	208,262	3,000	55,880	2,000	7,750	(205,909)	604,890
2800 Support Services - Central	1,324,309	73	2,060,267	134,102	40,000	1,925,350	-	5,484,101
2801 2801 Support Services - Central	812,937	235,607	-	-	-	-	-	1,048,544
2811 Planning Services	244,708	75,483	-	-	-	-	-	320,191
2814 Evaluation Services	-	300	-	-	-	-	-	300
2820 Communications Services	376,439	123,120	5,000	-	11,050	19,691	1,340	536,640
2830 Staff Services	1,708,622	537,606	91,670	4,500	11,793	48,637	11,450	2,414,278
2832 Recruitment And Placement Services	468,855	153,293	55,000	-	17,780	35,300	-	730,228
2834 In-Service Training Services (For Non-Licensed Staff)	-	-	14,000	-	1,604	-	-	15,604
2839 Other Staff Services	-	-	4,000	-	-	-	1,550	5,550
2840 Information Systems Services	-	-	-	-	-	-	(5,514,749)	(5,514,749)
2841 Supervising Information Systems Services	413,591	133,977	179,299	3,000	34,850	123,443	14,550	902,710
2842 Systems Analysis Services	518,258	157,539	20,910	-	6,600	2,400	800	706,507
2843 Programming Services	1,540,541	469,872	13,858	-	24,250	3,481,805	2,100	5,532,426
2844 Operations Services	677,736	215,483	39,250	-	425,275	580,166	6,000	1,943,910
2849 Other Information Systems Services	1,507,181	492,694	55,000	-	33,000	2,300	151,200	2,241,375
2850 Risk Management Services	-	-	100,000	-	125,000	-	-	225,000
2890 Other Support Services - Central	149,466	43,302	8,000	-	3,300	3,731	2,400	210,199
2910 Volunteer Services	-	-	-	-	-	62,700	-	62,700
3300 Community Services	35,000	7,998	25,774	-	-	7,920	-	76,692
SUBPROGRAM TOTAL	275,501,252	87,680,966	10,058,925	3,437,877	3,265,232	34,930,499	(29,824,528)	\$ 385,050,223

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	2024-25 REVISED BUDGET
0000 SCHOOL/DEPT WIDE (continued)								
1010 GENERAL ELEMENTARY								
2410 Office Of The Principal Services	2,780	-	-	-	-	-	-	\$ 2,780
SUBPROGRAM TOTAL	2,780	-	-	-	-	-	-	\$ 2,780
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 8								
0020 General Middle School Education	-	-	-	-	-	500	-	\$ 500
SUBPROGRAM TOTAL	-	-	-	-	-	500	-	\$ 500
1031 DROPOUT PREVENTION								
0020 General Middle School Education	24,011	5,408	12,705	-	-	-	-	\$ 42,124
0030 General High School Education	1,039,307	327,756	6,742	-	-	10,351	-	1,384,156
2112 Attendance Services	525,282	180,796	-	-	-	-	-	706,078
2113 Social Work Services	42,261	51,907	-	-	-	-	-	94,168
SUBPROGRAM TOTAL	1,630,861	565,867	19,447	-	-	10,351	-	\$ 2,226,526
1032 PASSAGES								
0030 General High School Education	248,272	78,280	-	-	-	-	-	\$ 326,552
SUBPROGRAM TOTAL	248,272	78,280	-	-	-	-	-	\$ 326,552
1034 CONNECTIONS								
0030 General High School Education	260,524	82,579	-	-	-	1,718	-	\$ 344,821
SUBPROGRAM TOTAL	260,524	82,579	-	-	-	1,718	-	\$ 344,821
1035 MULTI-CULTURAL								
0030 General High School Education	187,018	58,223	-	-	-	-	-	\$ 245,241
SUBPROGRAM TOTAL	187,018	58,223	-	-	-	-	-	\$ 245,241
1039 ADVANCED PLACEMENT								
0020 General Middle School Education	571	129	-	-	-	-	-	\$ 700
0030 General High School Education	1,237,175	393,146	-	-	-	-	-	1,630,321
SUBPROGRAM TOTAL	1,237,746	393,275	-	-	-	-	-	\$ 1,631,021
1040 AVID								
0020 General Middle School Education	37,112	11,608	10,000	-	5,000	3,263	26,800	\$ 93,783
0030 General High School Education	65,655	20,517	-	-	-	-	-	86,172
2213 Staff Devolvement	-	-	-	-	22,000	-	-	22,000
SUBPROGRAM TOTAL	102,767	32,125	10,000	-	27,000	3,263	26,800	\$ 201,955
1041 WORK BASED LEARNING								
2200 Support Services Instructional Staff	103,943	32,956	-	-	-	-	-	\$ 136,899
SUBPROGRAM TOTAL	103,943	32,956	-	-	-	-	-	\$ 136,899
1089 PCF TEST								
0030 General High School Education	-	-	-	-	103,120	-	-	\$ 103,120
0060 General Integrated Ed	123,125	28,134	-	-	-	-	-	151,259
2410 Office Of The Principal Services	-	-	-	-	-	700	-	700
SUBPROGRAM TOTAL	123,125	28,134	-	-	103,120	700	-	\$ 255,079
1092 EXTENDED SCHOOL YEAR								
0090 Other General Education	-	-	-	-	-	256,019	-	\$ 256,019
SUBPROGRAM TOTAL	-	-	-	-	-	256,019	-	\$ 256,019
1093 HOMEBOUND/HOSPITAL								
0090 Other General Education	46,870	10,710	-	-	-	-	-	\$ 57,580
SUBPROGRAM TOTAL	46,870	10,710	-	-	-	-	-	\$ 57,580
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								
1900 Cocurricular Activities	-	-	-	-	-	14,400	-	\$ 14,400
SUBPROGRAM TOTAL	-	-	-	-	-	14,400	-	\$ 14,400
2001 IB PROGRAM								
0010 General Elementary Education	41,885	13,252	3,000	-	13,500	1,000	13,600	\$ 86,237
0030 General High School Education	174,183	54,513	-	-	6,000	6,000	20,000	260,696
2212 Curriculum Development	-	-	700	-	-	-	-	700
SUBPROGRAM TOTAL	216,068	67,765	3,700	-	19,500	7,000	33,600	\$ 347,633
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	2024-25 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
0090 Other General Education	-	-	-	-	-	-	430,638	430,638
2225 Instruction Related Tech	-	-	-	-	-	-	30,000	30,000
2240 Instruction Related Tech	-	-	-	-	-	-	315,000	315,000
SUBPROGRAM TOTAL	-	-	-	-	-	-	1,336,208	\$ 1,336,208
2210 1:WEB								
2841 Supervising Information System Svcs	-	-	-	-	-	-	1,301,273	\$ 1,301,273
SUBPROGRAM TOTAL	-	-	-	-	-	-	1,301,273	\$ 1,301,273
2215 CULTURAL DIVERSITY								
2200 Instructional Staff Support	142,356	44,088	13,127	-	2,300	28,000	1,500	\$ 231,371
SUBPROGRAM TOTAL	142,356	44,088	13,127	-	2,300	28,000	1,500	\$ 231,371
2216 FIRST AID TRAINING								
2200 Instructional Staff Support	-	-	-	-	-	-	5,850	\$ 5,850
SUBPROGRAM TOTAL	-	-	-	-	-	-	5,850	\$ 5,850
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	-	-	-	-	-	231,850	-	\$ 231,850
SUBPROGRAM TOTAL	-	-	-	-	-	231,850	-	\$ 231,850
2623 TRADES								
2620 Environmental Services	-	-	-	-	-	231,850	-	\$ 231,850
SUBPROGRAM TOTAL	-	-	-	-	-	231,850	-	\$ 231,850
2624 HVAC								
2620 Environmental Services	-	-	-	-	-	231,850	-	\$ 231,850
SUBPROGRAM TOTAL	-	-	-	-	-	231,850	-	\$ 231,850
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
2834 SUBSTITUTE OFFICE								
2830 Staff Services	80,391	27,621	-	-	-	-	-	\$ 108,012
SUBPROGRAM TOTAL	80,391	27,621	-	-	-	-	-	\$ 108,012
GRAND TOTAL	279,885,898	89,102,589	10,312,699	3,842,019	3,429,729	35,976,950	(27,119,297)	\$ 395,430,587

General Operating Fund (continued)

Authorized Positions

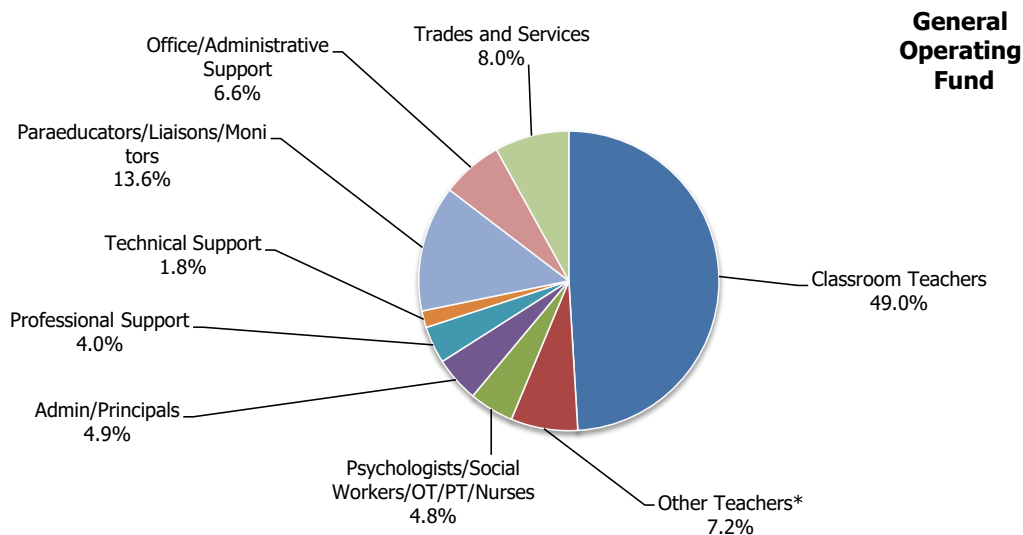
	2020-21	2021-22	2022-23	2023-24	2024-25
Classroom Teachers	1,550.861	1,481.630	1,448.330	1,430.406	1,427.346
Other Teachers*	153.551	159.100	193.665	217.085	208.367
Psychologists/Social Workers/OT/PT/Nurses	109.178	122.117	128.217	127.407	140.422
Admin/Principals	142.292	141.992	142.992	146.406	144.352
Professional Support	71.113	91.912	100.034	103.485	117.280
Technical Support	53.637	56.627	53.870	46.295	51.107
Paraeducators/Liaisons/Monitors	350.750	366.679	374.547	412.662	395.404
Office/Administrative Support	194.775	182.620	184.444	195.868	191.371
Trades and Services	230.725	239.750	237.850	228.000	231.800
TOTAL FTE:	2,856.882	2,842.427	2,863.949	2,907.614	2,907.449

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

	2020-21 Submitted	2021-22 Submitted	2022-23 Submitted	2023-24 Submitted	2024-25 Budget
TOTAL STUDENT FUNDED FTE	30,410.2	27,946.0	27,606.5	27,183.7	27,062.5
STUDENT FTE (Less Charters)	26,370.0	25,618.0	25,249.5	24,810.7	24,685.0
CHARTER STUDENT FTE	2,329.0	2,328.0	2,357.0	2,373.0	2,377.5

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

* 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	2024-25 REVISED BUDGET
ELEMENTARY SCHOOLS									
119 BEAR CREEK ELEMENTARY	31.567	2,582,821	880,241	-	51,817	500	84,272	2,635	\$ 3,602,286
120 BIRCH ELEMENTARY	32.123	2,749,056	925,804	-	25,698	150	86,504	1,050	3,788,262
124 COLUMBINE ELEMENTARY	37.148	3,457,282	1,133,563	1,500	70,036	1,200	126,470	3,000	4,793,051
127 CREST VIEW ELEMENTARY	39.612	3,564,940	1,181,763	-	57,384	-	119,281	-	4,923,368
130 DOUGLASS ELEMENTARY	29.934	2,560,711	862,625	-	59,126	-	87,594	-	3,570,056
131 SANCHEZ ELEMENTARY	38.330	3,575,293	1,171,796	-	39,161	1,640	85,958	1,400	4,875,248
132 EISENHOWER ELEMENTARY	34.057	2,853,145	970,656	-	41,399	190	109,225	4,110	3,978,725
134 EMERALD ELEMENTARY	37.021	3,490,935	1,153,998	-	24,036	-	114,226	3,152	4,786,347
136 FLATIRONS ELEMENTARY	23.361	1,840,753	637,575	-	25,344	-	67,093	66	2,570,831
138 FOOTHILL ELEMENTARY	44.154	3,585,201	1,226,135	-	52,700	1,550	106,639	1,800	4,974,025
141 GOLD HILL ELEMENTARY	3.690	337,541	110,944	-	4,277	-	15,352	33	468,147
144 HEATHERWOOD ELEMENTARY	28.239	2,322,451	792,053	-	45,054	-	94,166	478	3,254,202
147 JAMESTOWN ELEMENTARY	3.678	318,237	105,536	-	1,531	-	17,350	-	442,654
150 KOHL ELEMENTARY	31.388	2,685,119	907,668	-	22,215	300	79,376	1,400	3,696,078
153 LAFAYETTE ELEMENTARY	45.303	3,932,215	1,315,967	-	26,929	-	85,664	700	5,361,475
154 RYAN ELEMENTARY	43.308	3,678,389	1,229,935	-	29,138	1,232	87,145	900	5,026,739
156 FIRESIDE ELEMENTARY	41.238	3,648,672	1,222,849	-	62,005	200	96,658	1,500	5,031,884
157 LOUISVILLE ELEMENTARY	39.942	3,575,123	1,203,236	-	29,732	-	82,125	1,200	4,891,416
158 COAL CREEK ELEMENTARY	30.519	2,638,407	890,918	-	39,567	-	74,308	-	3,643,200
161 BCSS	22.734	2,112,076	693,041	551	16,486	50	58,607	150	2,880,961
164 CREEKSIDE ELEMENTARY	34.617	2,967,712	993,586	-	58,565	150	85,094	150	4,105,257
166 MESA ELEMENTARY	27.654	2,342,664	790,127	-	41,316	-	71,510	-	3,245,617
169 NEDERLAND ELEMENTARY	23.441	1,865,719	643,153	-	22,047	350	97,613	250	2,629,132
173 MAPLETON ELEMENTARY	0.600	64,764	20,316	-	10,385	-	29,662	-	125,127
180 PIONEER ELEMENTARY	41.496	3,815,476	1,253,745	1,050	30,707	800	145,109	3,304	5,250,191
185 SUPERIOR ELEMENTARY	37.545	3,276,117	1,104,670	120	30,633	40	126,692	-	4,538,272
190 UNIVERSITY HILL ELEM	38.242	3,566,190	1,169,519	1,269	63,215	226	148,351	426	4,949,196
192 HIGH PEAKS ELEMENTARY	22.545	2,131,578	695,490	-	17,388	-	57,556	1,200	2,903,212
193 COMMUNITY MONTESSORI	28.723	2,337,592	789,307	-	59,587	427	62,551	469	3,249,933
196 WHITTIER ELEMENTARY	29.234	2,721,134	891,805	-	22,695	100	85,399	2,150	3,723,283
LEVEL TOTAL	921.442	80,597,313	26,968,021	4,490	1,080,173	9,105	2,587,550	31,523	\$ 111,278,175
MIDDLE SCHOOLS									
225 BROOMFIELD HEIGHTS MIDDLE	47.779	4,287,513	1,425,653	151	44,758	1,201	143,458	5,160	\$ 5,907,894
230 MANHATTAN MIDDLE	48.337	4,311,888	1,431,397	-	72,803	2,680	129,499	1,750	5,950,017
240 CASEY MIDDLE	39.795	3,880,251	1,256,679	-	38,213	946	140,099	5,237	5,321,425
250 CENTENNIAL MIDDLE	48.971	4,572,829	1,497,855	-	76,449	464	186,276	4,094	6,337,967
252 ANGEVINE MIDDLE	63.613	5,797,191	1,911,256	-	59,768	1,000	217,608	4,000	7,990,823
254 LOUISVILLE MIDDLE	51.555	4,698,218	1,559,682	-	52,324	1,000	178,456	-	6,489,680
260 PLATT MIDDLE	42.993	4,059,969	1,325,582	300	41,917	400	164,289	600	5,593,057
270 SOUTHERN HILLS MIDDLE	42.526	3,967,604	1,308,275	-	86,719	200	169,201	650	5,532,649
LEVEL TOTAL	385.569	35,575,463	11,716,379	451	472,951	7,891	1,328,886	21,491	\$ 49,123,512
SENIOR HIGH SCHOOLS									
310 BOULDER HIGH	138.125	13,108,433	4,236,081	2,000	133,012	4,000	476,587	11,000	\$ 17,971,113
315 BROOMFIELD HIGH	112.471	10,651,840	3,459,400	-	78,560	4,526	395,822	34,683	14,624,831
320 CENTAURUS HIGH	120.522	11,130,164	3,670,927	-	90,577	5,751	431,227	15,330	15,343,976
330 FAIRVIEW HIGH	123.385	11,604,274	3,252,340	-	163,507	3,000	522,230	9,674	15,555,025
340 ARAPAHOE RIDGE HIGH	20.060	1,902,385	632,543	1,700	23,039	500	323,426	1,100	2,884,693
350 NEW VISTA HIGH	28.843	2,869,331	921,944	5,400	37,799	1,650	115,611	4,777	3,956,512
360 MONARCH HIGH	106.198	9,664,482	3,194,538	1,241	56,799	250	411,035	20,007	13,348,352
LEVEL TOTAL	649.604	60,930,909	19,367,773	10,341	583,293	19,677	2,675,938	96,571	\$ 83,684,502
CAREER/TECHNICAL SCHOOLS									
461 BOULDER UNIVERSAL	25.243	2,679,105	845,698	-	-	32,000	10,825	2,300	\$ 3,569,928
490 TECHNICAL ED CENTER	25.750	2,450,509	791,084	2,000	35,936	2,966	71,665	2,569	3,356,729
LEVEL TOTAL	50.993	5,129,614	1,636,782	2,000	35,936	34,966	82,490	4,869	\$ 6,926,657
COMBINATION SCHOOLS									
502 MONARCH K-8	65.017	5,850,708	1,937,681	-	89,903	-	205,458	700	\$ 8,084,450
503 NEDERLAND MIDDLE/SENIOR	30.349	2,828,269	929,904	-	46,141	3,977	129,936	1,330	3,939,557
505 ASPEN CREEK K-8	72.295	6,435,227	2,129,890	-	49,158	100	213,953	2,700	8,831,028
506 ELDORADO K-8	53.573	4,564,914	1,538,954	-	48,975	500	204,771	200	6,358,314
509 MEADOWLARK K-8	58.591	5,379,307	1,770,415	-	97,773	1,865	112,581	1,750	7,363,691
LEVEL TOTAL	279.825	25,058,425	8,306,844	-	331,950	6,442	866,699	6,680	\$ 34,577,040
CHARTER SCHOOLS									
925 SUMMIT CHARTER	1.750	94,099	37,761	-	16,297	-	69,017	19,470	\$ 236,644
932 BOULDER PREP CHARTER	0.000	952	215	-	-	-	-	-	1,167
952 HORIZONS K-8 CHARTER	0.000	-	-	-	23,768	-	51,172	19,113	94,053
954 JUSTICE HIGH CHARTER	0.500	21,301	9,520	-	2,566	-	17,999	4,510	55,896
956 PEAK TO PEAK CHARTER	0.000	-	-	-	-	-	-	79,475	79,475
LEVEL TOTAL	2.250	116,352	47,496	-	42,631	-	138,188	122,568	\$ 467,235

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	2024-25 REVISED BUDGET
CENTRALIZED SERVICES									
600 ED CENTER DEPTS									
LOCATION TOTAL	0.000	24,480	5,520	-	-	120,000	-	-	\$ 150,000
601 SUPERINTENDENT'S OFFICE									
LOCATION TOTAL	34.927	4,236,059	1,234,897	393,750	-	-	-	-	\$ 5,864,706
602 SUPERINTENDENT'S OFFICE									
LOCATION TOTAL	3.135	529,459	149,497	127,565	3,600	57,452	22,048	-	\$ 934,980
603 DEPUTY SUPERINTENDENT									
LOCATION TOTAL	2.000	313,213	86,658	-	-	600	15,000	-	\$ 415,471
604 LEGAL COUNSEL OFFICE									
LOCATION TOTAL	4.810	681,788	202,779	172,787	-	-	6,150	5,500	\$ 1,069,004
605 CURRICULUM, ASSESSMENT & INSTRUCTION									
LOCATION TOTAL	6.200	885,286	271,959	-	-	-	2,300,363	-	\$ 3,457,608
606 BUSINESS SERVICES DIVISION									
LOCATION TOTAL	6.000	776,568	235,513	38,176	-	14,200	55,975	14,900	\$ 1,135,332
607 STRATEGIC INITIATIVES									
LOCATION TOTAL	8.500	343,820	112,339	-	-	-	-	-	\$ 456,159
608 PLANNING & ASSESSMENT									
LOCATION TOTAL	7.000	866,087	264,755	13,050	-	4,250	18,250	3,500	\$ 1,169,892
609 CAREER AND TECHNICAL ED ADMIN									
LOCATION TOTAL	6.500	780,102	239,137	-	-	582,560	146,576	-	\$ 1,748,375
610 PRESCHOOL ADMINISTRATION									
LOCATION TOTAL	3.001	263,176	73,592	33,500	-	500	21,500	-	\$ 392,268
611 SPECIAL EDUCATION									
LOCATION TOTAL	186.897	19,650,863	6,189,020	358,799	12,003	612,700	612,573	50,600	\$ 27,486,558
612 READING									
LOCATION TOTAL	4.000	591,250	161,353	-	-	14,000	118,514	7,861	\$ 892,978
613 STUDENT SUCCESS									
LOCATION TOTAL	39.900	3,629,499	1,210,366	21,000	-	42,679	19,000	-	\$ 4,923,944
614 INSTITUTIONAL EQUITY									
LOCATION TOTAL	8.978	917,869	276,653	45,819	-	14,350	198,260	1,500	\$ 1,454,451
615 Multi-tier System of Supports (MTSS)									
LOCATION TOTAL	0.000	-	-	-	-	12,577	-	-	\$ 12,577
616 LANGUAGE, CULTURE & EQUITY									
LOCATION TOTAL	9.420	1,099,078	338,878	-	100	5,000	26,360	-	\$ 1,469,416
617 ELEMENTARY ED ADMIN									
LOCATION TOTAL	7.863	832,284	216,283	-	-	-	-	-	\$ 1,048,567
618 MIDDLE LEVEL ED ADMIN									
LOCATION TOTAL	(0.874)	88,416	17,938	-	-	-	-	-	\$ 106,354
619 HIGH SCHOOL LEVEL RESERVE									
LOCATION TOTAL	4.053	254,576	69,593	-	-	-	-	-	\$ 324,169
620 SUMMER SCHOOL									
LOCATION TOTAL	0.020	247,342	55,882	-	-	-	100,600	121,600	\$ 525,424
621 EAST NETWORK									
LOCATION TOTAL	3.000	424,176	126,810	-	-	3,000	15,000	-	\$ 568,986
622 SOUTHWEST NETWORK									
LOCATION TOTAL	2.000	358,470	102,520	-	-	3,000	15,000	-	\$ 478,990
623 NORTHWEST NETWORK									
LOCATION TOTAL	3.000	396,256	120,466	-	-	3,000	15,000	-	\$ 534,722



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	2024-25 REVISED BUDGET
624 STEM									
LOCATION TOTAL	1.000	141,910	42,788	-	-	-	102,500	-	\$ 287,198
625 BVSD ONLINE									
LOCATION TOTAL	0.000	247,929	64,115	-	-	160,249	1,200	200	\$ 473,693
628 BOARD OF EDUCATION									
LOCATION TOTAL	0.010	21,000	4,799	168,185	-	14,754	9,621	38,934	\$ 257,293
634 ENGLISH LANGUAGE DEVELOPMENT									
LOCATION TOTAL	1.060	113,955	35,315	-	-	1,898	41,930	-	\$ 193,098
635 DISTRICT-WIDE INSTRUCTION									
LOCATION TOTAL	3.000	429,344	122,422	237,079	-	108,021	161,166	60,800	\$ 1,298,832
640 OPERATIONAL SERVICES									
LOCATION TOTAL	3.700	477,052	144,337	16,000	-	5,950	82,028	10,350	\$ 735,717
642 MAINTENANCE & OPERATIONS									
LOCATION TOTAL	58.000	4,958,179	1,641,057	35,500	96,163	24,100	967,332	51,360	\$ 7,773,691
643 ENVIRONMENTAL SERVICES									
LOCATION TOTAL	37.460	3,555,252	1,167,162	154,716	484,172	29,030	77,464	(184,930)	\$ 5,282,866
652 COMMUNITY SCHOOLS									
LOCATION TOTAL	1.308	-	-	-	-	-	230,000	-	\$ 230,000
668 COMMUNICATION SERVICES									
LOCATION TOTAL	8.030	824,353	263,487	227,135	-	11,050	23,562	1,340	\$ 1,350,927
670 GRANTS ADMINISTRATION									
LOCATION TOTAL	0.750	98,129	30,506	-	-	1,000	1,500	-	\$ 131,135
685 PROFESSIONAL LEARNING									
LOCATION TOTAL	7.000	674,113	224,893	22,508	1,220	5,400	8,500	750	\$ 937,384
686 PROFESSIONAL LEARNING									
LOCATION TOTAL	2.760	394,157	113,520	49,898	1,000	10,000	35,079	8,300	\$ 611,954
687 HUMAN RESOURCES									
LOCATION TOTAL	24.050	2,577,737	1,050,518	139,348	3,500	29,073	115,910	9,200	\$ 3,925,286
688 BUDGET SERVICES									
LOCATION TOTAL	6.150	668,278	210,541	14,700	-	8,850	43,900	2,000	\$ 948,269
689 INFORMATION TECHNOLOGY									
LOCATION TOTAL	52.040	5,577,097	1,772,983	308,317	3,000	523,975	4,190,114	519,650	\$ 13,333,138
690 FINANCE & ACCOUNTING									
LOCATION TOTAL	14.600	1,464,608	471,081	6,893	6,100	25,300	10,400	9,980	\$ 1,994,362
695 PURCHASING									
LOCATION TOTAL	4.000	443,815	139,437	-	750	17,400	8,900	1,100	\$ 611,402
698 HEALTH SERVICES									
LOCATION TOTAL	28.640	2,701,243	878,593	168,350	4,250	32,430	31,700	83,999	\$ 3,900,565
LEVEL TOTAL	606.267	63,558,268	20,139,962	2,753,075	615,858	2,498,348	9,848,975	1,483,255	\$ 100,897,741
SERVICE CENTERS									
791 WAREHOUSE									
LOCATION TOTAL	6.000	502,532	170,078	5,000	14,000	5,200	20,757	40,500	\$ 758,067
LEVEL TOTAL	6.000	502,532	170,078	5,000	14,000	5,200	20,757	40,500	\$ 758,067
DISTRICT-WIDE COSTS									
809 DISTRICT ALLOCATIONS									
LOCATION TOTAL	3.000	8,217,779	680,450	7,257,186	606,002	848,100	18,205,027	(28,927,254)	\$ 6,887,290
OTHER OPERATIONAL UNITS									
970 SOMBRERO MARSH BUILDING	0.000	-	-	-	7,108	-	6,883	-	\$ 13,991
971 EDUCATION CENTER BUILDING	2.000	169,959	57,470	-	35,180	-	197,892	500	\$ 461,001
974 UNI HILL PRIMARY BUILDING	0.000	-	-	-	825	-	2,153	-	\$ 2,978
975 HALYCON BUILDING	0.500	29,284	11,334	-	16,112	-	15,512	-	\$ 72,242
990 PRIVATE SCHOOLS	0.000	-	-	280,156	-	-	-	-	\$ 280,156
LEVEL TOTAL	5.500	199,243	68,804	280,156	59,225	-	222,440	500	\$ 830,368
GRAND TOTAL	2,907.449	\$ 279,885,898	\$ 89,102,589	\$ 10,312,699	\$ 3,842,019	\$ 3,429,729	\$ 35,976,950	\$ (27,119,297)	\$ 395,430,587

PERA On-Behalf Fund

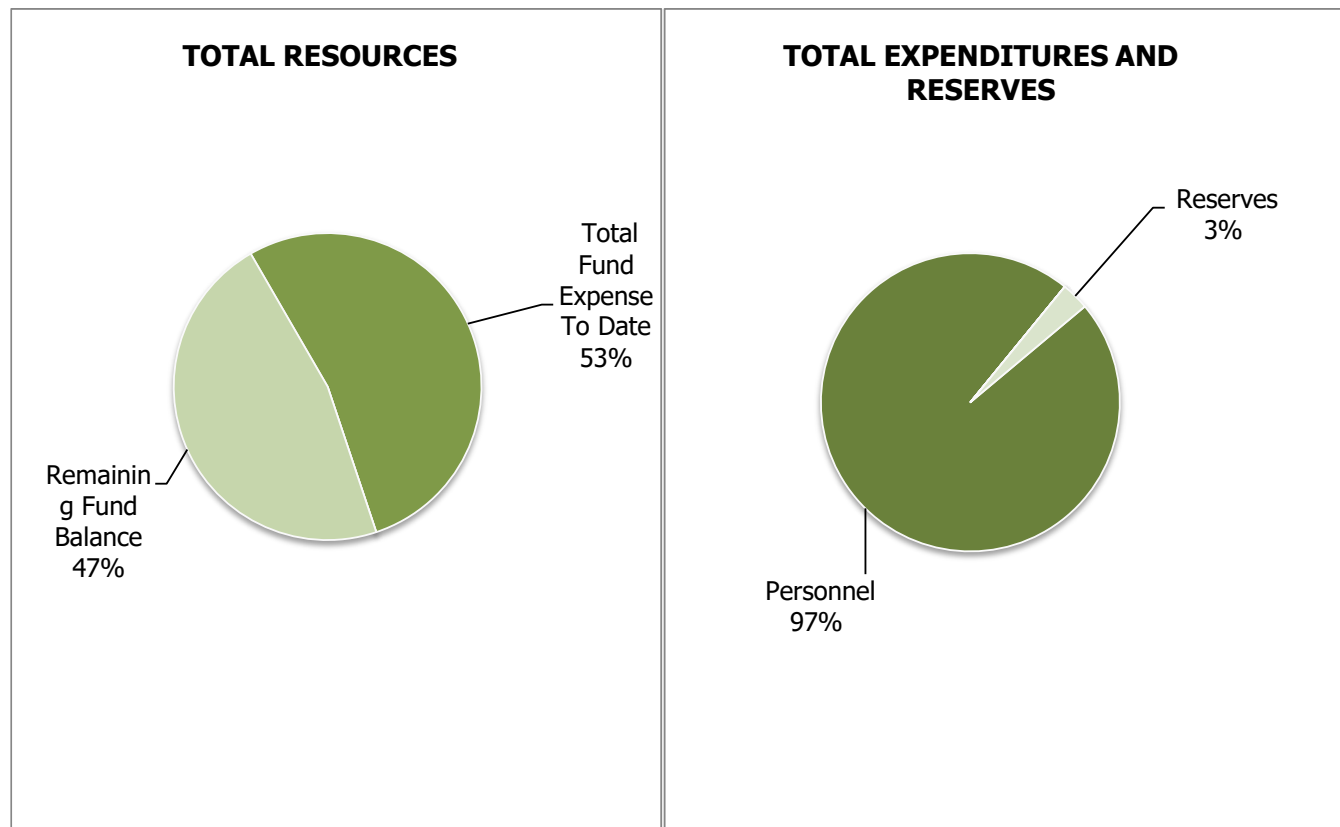
As a component of Senate Bill 18-200 the State is required to make a direct on-behalf payment of \$225.0M to Colorado PERA each year. The payment is allocated based on the proportionate amount of annual payroll to the School Division Trust Fund, State Division Trust Fund, Judicial Division Trust Fund,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

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET	PROJECTED BUDGET*		
						2025-26	2026-27	2027-28
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE:								
PERA On-Behalf Payments	\$ -	\$ 5,940,684	\$ 15,989,337	\$ 1,271,801	\$ 2,000,000	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000
TOTAL REVENUE	\$ -	\$ 5,940,684	\$ 15,989,337	\$ 1,271,801	\$ 2,000,000	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000
TOTAL RESOURCES	\$ -	\$ 5,940,684	\$ 15,989,337	\$ 1,271,801	\$ 2,000,000	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000
EXPENDITURES:								
PERA On-Behalf Payments	\$ -	\$ 5,940,684	\$ 15,989,337	\$ 1,271,801	\$ 2,000,000	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000
TOTAL EXPENDITURES	\$ -	\$ 5,940,684	\$ 15,989,337	\$ 1,271,801	\$ 2,000,000	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ -	\$ 5,940,684	\$ 15,989,337	\$ 1,271,801	\$ 2,000,000	\$ 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)

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET	PROJECTED BUDGET*		
						2025-26	2026-27	2027-28
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 14,414,794	\$ 11,226,033	\$ 17,228,634	\$ 12,228,634	\$ 6,304,499	\$ -
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	\$ 17,228,634	\$ 12,228,634	\$ 6,304,499	\$ -
EXPENDITURES:								
Personnel	\$ -	\$ 1,340,175	\$ 3,052,388	\$ 3,694,234	\$ 5,000,000	\$ 5,924,135	\$ 6,304,499	\$ -
Purchased Services	-	20,398	82,622	171,220	-	-	-	-
Supplies and Other	-	38,633	53,751	131,945	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 1,399,206	\$ 3,188,761	\$ 3,997,399	\$ 5,000,000	\$ 5,924,135	\$ 6,304,499	\$ -
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 177,724	\$ -	\$ -
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 177,724	\$ -	\$ -
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ -	\$ 1,399,206	\$ 3,188,761	\$ 3,997,399	\$ 5,150,000	\$ 6,101,859	\$ 6,304,499	\$ -
ENDING BALANCE	\$ -	\$ 14,414,794	\$ 11,226,033	\$ 17,228,634	\$ 12,078,634	\$ 6,126,775	\$ -	\$ -

*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 lease revenue and expenses (repairs/replacements) will be consolidated into the Capital Reserve Fund to account for the acquisition and repairs of Fiber.

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL*	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 2,549,086	\$ -	\$ -	\$ -	\$ -
REVENUE:					
Miscellaneous Local	\$ 175,467	\$ -	\$ -	\$ -	\$ -
Student Fees	406,107	-	-	-	-
Transfer from General Operating Fund	1,333,886	-	-	-	-
TOTAL REVENUE	\$ 1,915,460	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 4,464,546	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:					
Employee Devices/Professional Dev.	\$ 188,841	\$ -	\$ -	\$ -	\$ -
Equity	158,019	-	-	-	-
Maintenance	239,404	-	-	-	-
Student Devices/Labs/Innovation	970,869	-	-	-	-
TOTAL EXPENDITURES	\$ 1,557,133	\$ -	\$ -	\$ -	\$ -
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 1,557,133	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 2,907,413	\$ -	\$ -	\$ -	\$ -

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

Athletics Fund

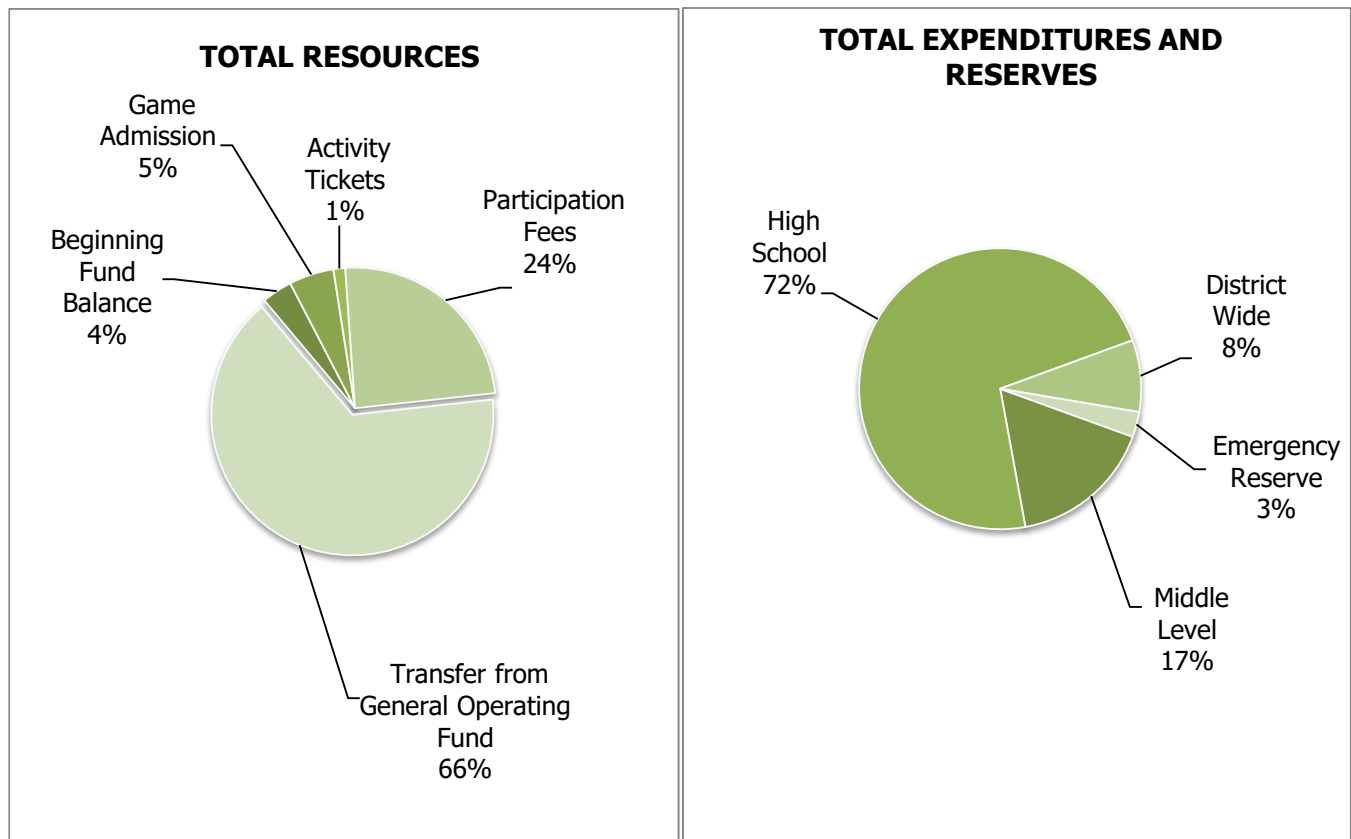
The budget reflects a transfer amount from the General Operating Fund of \$2.7M to cover Athletic program expenses. All Charter School athletic program expenditures are reflected in the Charter School Fund.

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);
- 20 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;
- 67 percent of the athletic budget is funded from a transfer from the General Operating Fund





Athletics Fund (continued)

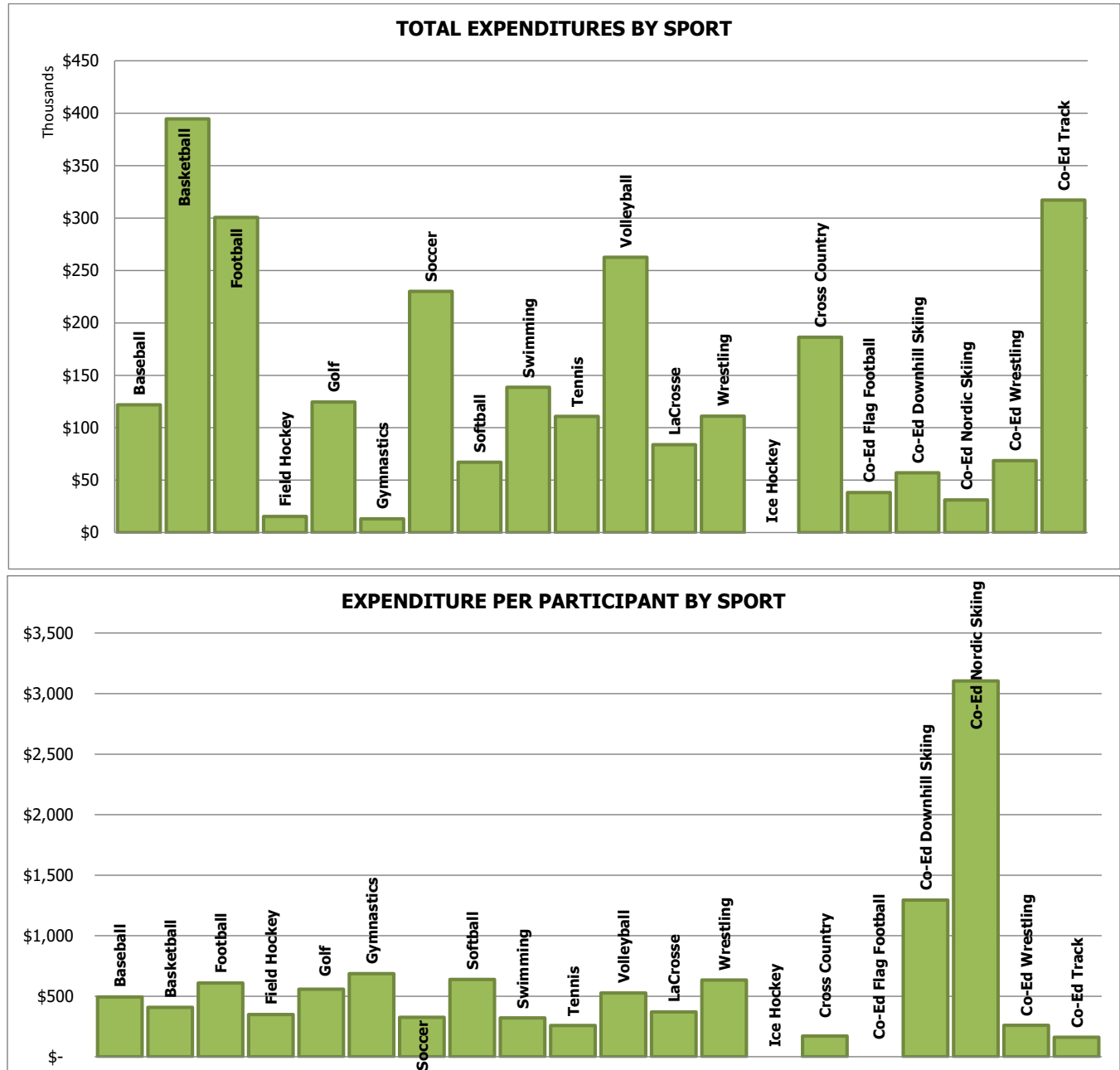
	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET	PROJECTED BUDGET *		
						2025-26	2026-27	2027-28
BEGINNING FUND BALANCE	\$ 92,170	\$ 138,500	\$ 99,285	\$ 146,107	\$ 147,342	\$ 121,159	\$ 124,871	\$ 127,186
REVENUE:								
Game Admission	\$ 6,527	\$ 172,231	\$ 230,971	\$ 237,634	\$ 215,000	\$ 219,648	\$ 219,648	\$ 224,648
Activity Tickets	-	58,892	54,355	49,490	56,572	61,220	61,220	66,220
Participation Fees	499,629	796,264	951,879	1,065,129	1,020,834	1,025,482	1,035,482	1,045,482
Transfer from General Operating Fund	2,054,096	2,222,576	2,040,610	2,448,218	2,746,214	2,859,720	2,925,494	2,986,929
TOTAL REVENUE	\$ 2,560,252	\$ 3,249,963	\$ 3,277,815	\$ 3,800,471	\$ 4,038,620	\$ 4,166,070	\$ 4,241,844	\$ 4,323,279
TOTAL RESOURCES	<u>\$ 2,652,422</u>	<u>\$ 3,388,463</u>	<u>\$ 3,377,100</u>	<u>\$ 3,946,578</u>	<u>\$ 4,185,962</u>	<u>\$ 4,287,229</u>	<u>\$ 4,366,715</u>	<u>\$ 4,450,465</u>
EXPENDITURES:								
Middle School	\$ 2,181	\$ 380,421	\$ 367,049	\$ 553,449	\$693,901	\$ 710,555	\$ 716,898	\$ 731,953
High School	2,443,424	2,252,343	2,598,033	2,964,764	3,025,096	3,097,698	3,163,945	3,222,669
District Wide	68,317	656,414	265,911	281,023	345,806	354,105	358,686	366,218
TOTAL EXPENDITURES	<u>\$ 2,513,922</u>	<u>\$ 3,289,178</u>	<u>\$ 3,230,993</u>	<u>\$3,799,236</u>	<u>\$ 4,064,803</u>	<u>\$ 4,162,358</u>	<u>\$ 4,239,529</u>	<u>\$ 4,320,840</u>
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 121,159</u>	<u>\$ 124,871</u>	<u>\$ 127,186</u>	<u>\$ 129,625</u>
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 121,159</u>	<u>\$ 124,871</u>	<u>\$ 127,186</u>	<u>\$ 129,625</u>
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 2,513,922</u>	<u>\$ 3,289,178</u>	<u>\$ 3,230,993</u>	<u>\$ 3,799,236</u>	<u>\$ 4,185,962</u>	<u>\$ 4,287,229</u>	<u>\$ 4,366,715</u>	<u>\$ 4,450,465</u>
ENDING BALANCE	<u>\$ 138,500</u>	<u>\$ 99,285</u>	<u>\$ 146,107</u>	<u>\$ 147,342</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	247	-	247	\$ 493	\$ 121,863	\$ -	\$ 121,863
Basketball	640	328	968	408	245,516	149,085	394,601
Football	494	-	494	609	300,677	-	300,677
Field Hockey	-	44	44	349	-	15,352	15,352
Golf	114	109	223	558	67,057	57,366	124,423
Gymnastics	-	19	19	686	-	13,032	13,032
Soccer	394	313	707	325	109,507	120,486	229,993
Softball	-	105	105	640	-	67,159	67,159
Swimming	133	299	432	321	54,091	84,411	138,502
Tennis	189	240	429	258	46,741	64,117	110,858
Volleyball	85	413	498	527	35,425	227,181	262,606
LaCrosse	162	64	226	371	66,079	17,702	83,781
Wrestling	162	13	175	634	100,155	10,795	110,950
Ice Hockey	46	-	46	-	-	-	-
TOTAL	2,666	1,947	4,613	\$ 428	\$ 1,147,111	\$ 826,686	\$ 1,973,797
COED SPORTS							
Cross Country	566	523	1,089	\$ 171	\$ 93,195	\$ 93,195	\$ 186,389
Co-Ed Flag Football	157	21	-	\$ -	\$ 19,068	\$ 19,068	\$ 38,136
Co-Ed Downhill Skiing	21	23	44	1,295	31,461	25,504	56,965
Co-Ed Nordic Skiing	4	6	10	3,104	15,519	15,519	31,038
Co-Ed Wrestling	244	20	264	260	34,256	34,256	68,511
Co-Ed Track	1,012	962	1,974	161	157,408	159,743	317,150
TOTAL	2,004	1,555	3,381	\$ 207	\$ 350,906	\$ 347,284	\$ 698,189
GENERAL							
CoCurricular/Other					\$ 466,050	\$ 466,050	\$ 1,513,976
TOTAL					\$ 466,050	\$ 466,050	\$ 1,513,976
TOTALS	4,670	3,502	7,994		\$ 1,964,066	\$ 1,640,019	\$ 4,185,962

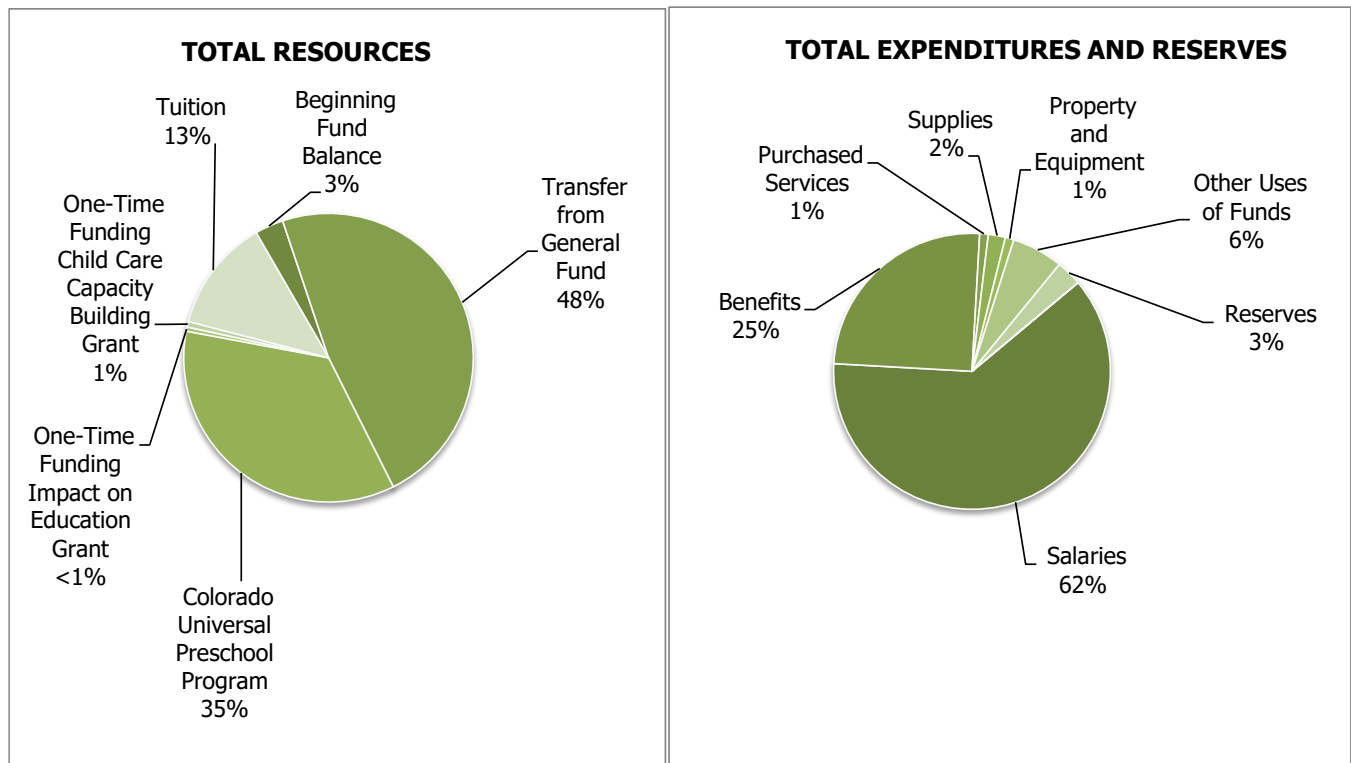
Athletics Fund (continued)



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 continue during the school year 2024-25. Starting school year 2024-25, Preschool Enrichment will be combined with Preschool Learning. Combined student attendance will increase from 133 to 172 days. Twelve schools will have one learning and one enrichment classroom on a half day model. Mapleton will have three learning and two enrichment classrooms. Four schools will have one learning classroom and five classrooms will have two learning classrooms. Sanchez Elementary will have full day learning, up to 30 hours a week. Aspen Creek and Mapleton will have 30 hours a week for IEP students. The General Fund will transfer \$7.7M to cover increases in staffing transitioning into Early Childhood from Community Schools, increases in COLA and increases in health insurance costs.





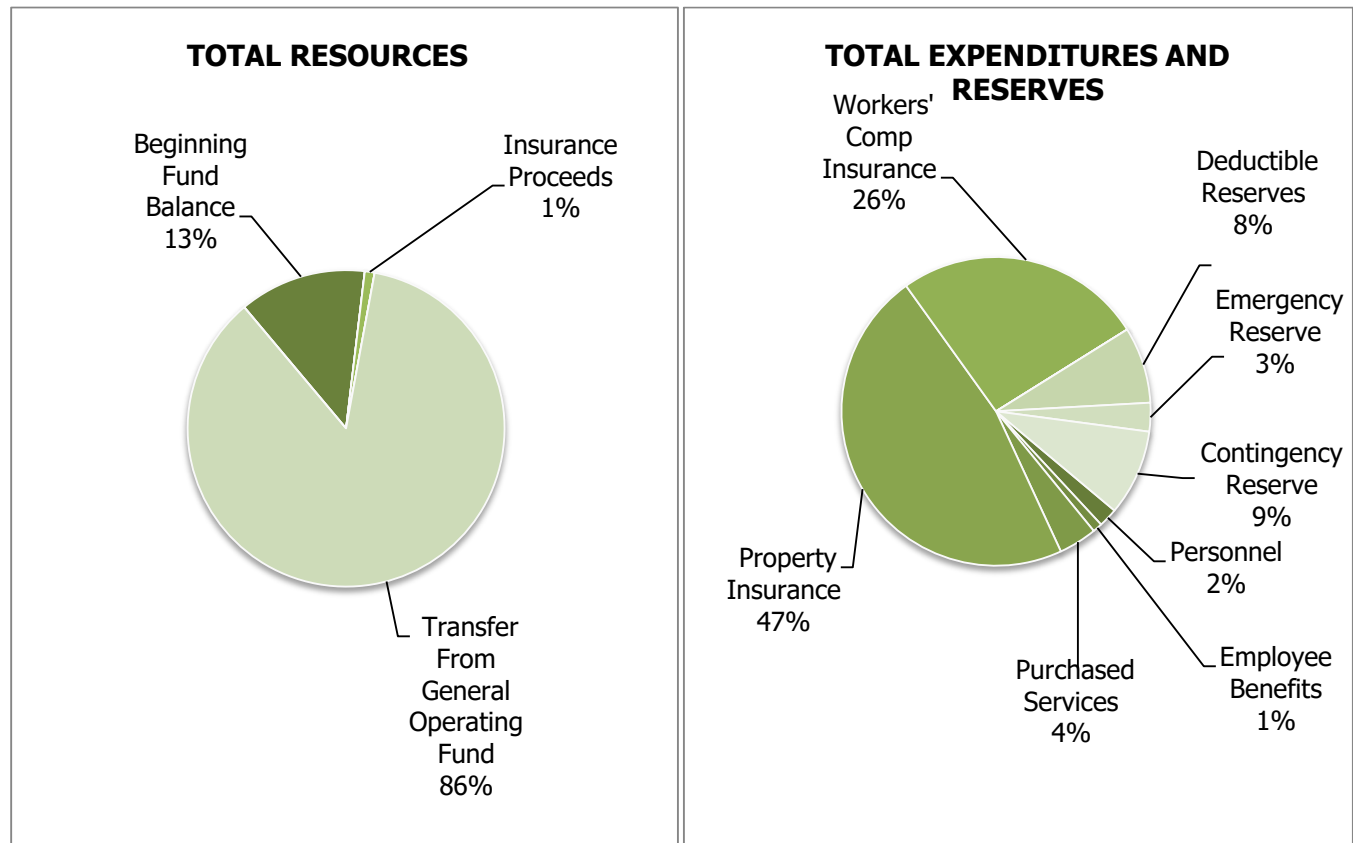
Preschool Fund (continued)

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET	PROJECTED BUDGET*		
						2025-26	2026-27	2027-28
BEGINNING FUND BALANCE	\$ 331,893	\$ 475,532	\$ 354,778	\$ 256,225	\$ 519,442	\$ 439,760	\$ 475,707	\$ 487,401
REVENUE:								
Transfer from General Operating Fund	\$ 4,937,105	\$ 4,039,480	\$ 4,568,645	\$ 4,966,568	\$ 7,743,185	\$ 7,929,021	\$ 8,111,388	\$ 8,281,727
Per Pupil Funding - Colorado Preschool Program	1,975,000	2,115,743	2,276,511	-	-	-	-	-
Colorado Universal Preschool Program	-	-	-	5,898,328	5,729,794	5,867,308	6,002,256	6,128,303
One-Time Funding Child Care Sustainability Grant	-	378,625	390,413	378,440	-	-	-	-
One-Time Funding Impact on Education Grant	-	-	-	-	76,570	-	-	-
One-Time Funding Child Care Capacity Building Grant	-	-	-	200,003	100,512	-	-	-
Tuition	340,864	846,617	879,775	769,478	2,047,389	2,096,528	2,144,748	2,189,788
TOTAL REVENUE	\$ 7,252,969	\$ 7,380,465	\$ 8,115,344	\$ 12,212,817	\$ 15,697,450	\$ 15,892,857	\$ 16,258,392	\$ 16,599,818
TOTAL RESOURCES	\$ 7,584,862	\$ 7,855,997	\$ 8,470,122	\$ 12,469,042	\$ 16,216,892	\$ 16,332,617	\$ 16,734,099	\$ 17,087,219
EXPENDITURES:								
Personnel	\$ 6,614,675	\$ 6,793,439	\$ 7,261,247	\$ 10,770,345	\$ 14,288,607	\$ 14,511,247	\$ 14,926,071	\$ 15,238,193
Purchased Services	355,684	482,680	488,754	76,339	74,850	126,646	127,059	129,727
Supplies	55,323	110,014	156,971	135,751	257,256	313,759	318,475	325,163
Property and Equipment	24,986	5,412	181,597	157,494	5,000	45,120	46,158	47,127
Other Uses of Funds	7,193	58,205	73,859	758,202	1,151,419	860,138	828,935	849,323
TOTAL EXPENDITURES	\$ 7,057,861	\$ 7,449,750	\$ 8,162,428	\$ 11,898,131	\$ 15,777,132	\$ 15,856,910	\$ 16,246,698	\$ 16,589,533
RESERVES:								
Emergency Reserves	\$ -	\$ -	\$ -	\$ -	\$ 439,760	\$ 475,707	\$ 487,401	\$ 497,686
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 439,760	\$ 475,707	\$ 487,401	\$ 497,686
TRANSFERS:								
To Risk Management Fund	\$ 38,170	\$ 38,170	\$ 38,170	\$ 38,170	\$ -	\$ -	\$ -	\$ -
To Capital Reserve Fund	13,299	13,299	13,299	13,299	-	-	-	-
TOTAL TRANSFERS	\$ 51,469	\$ 51,469	\$ 51,469	\$ 51,469	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 7,109,330	\$ 7,501,219	\$ 8,213,897	\$ 11,949,600	\$ 16,216,892	\$ 16,332,617	\$ 16,734,099	\$ 17,087,219
ENDING BALANCE	\$ 475,532	\$ 354,778	\$ 256,225	\$ 519,442	\$ -	\$ -	\$ -	\$ -

*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. Starting in fiscal year 2025, there will be an ongoing transfer of \$2.5M from the General Fund for increased premiums due to ongoing policy inflation and anticipated future claims. The fund includes a contingency reserve to better manage these fluctuations in future years.





Risk Management Fund (continued)

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET	PROJECTED BUDGET*		
						2025-26	2026-27	2027-28
BEGINNING FUND BALANCE	\$ 697,762	\$ 1,265,111	\$ 2,990,467	\$ 2,183,044	\$ 1,114,176	\$ 1,030,282	\$ 844,451	\$ 845,084
REVENUE:								
Miscellaneous Local	\$ 621	\$ 108,067	\$ 426,029	\$ 572,907	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Insurance Proceeds	118,240	100,055	217,480	287,084	75,000	75,000	50,000	50,000
Transfer from Preschool Fund	38,170	38,170	38,170	38,170	-	-	-	-
Transfer from General Operating Fund	4,815,896	6,915,896	4,915,896	4,965,896	7,410,366	7,410,366	7,830,804	7,895,251
TOTAL REVENUE	\$ 4,972,927	\$ 7,162,188	\$ 5,597,575	\$ 5,864,057	\$ 7,487,366	\$ 7,487,366	\$ 7,882,804	\$ 7,947,251
TOTAL RESOURCES	\$ 5,670,689	\$ 8,427,299	\$ 8,588,042	\$ 8,047,101	\$ 8,601,542	\$ 8,517,648	\$ 8,727,255	\$ 8,792,335
EXPENDITURES:								
Personnel	\$ 276,002	\$ 367,645	\$ 735,731	\$ 732,483	\$ 274,350	\$ 280,934	\$ 287,395	\$ 293,430
Purchased Services	141,522	153,617	273,554	218,165	325,000	332,800	340,454	347,634
Property Insurance	2,541,454	2,707,981	2,779,850	3,134,778	4,044,250	4,246,463	4,241,322	4,210,975
Workers' Comp Insurance	1,031,243	1,456,385	1,914,525	2,071,430	2,214,660	2,200,000	2,400,000	2,500,000
Supplies	7,085	-	6,694	2,502	10,000	10,000	10,000	10,000
Other Objects	-	1,807	1,289	1,595	3,000	3,000	3,000	3,000
Deductible Reserves	408,272	749,397	693,355	771,972	700,000	600,000	600,000	600,000
TOTAL EXPENDITURES	\$ 4,405,578	\$ 5,436,832	\$ 6,404,998	\$ 6,932,925	\$ 7,571,260	\$ 7,673,197	\$ 7,882,171	\$ 7,965,039
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 222,000	\$ 230,196	\$ 236,465	\$ 238,951
CONTINGENCY RESERVE	-	-	-	-	808,282	614,255	608,619	588,345
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 1,030,282	\$ 844,451	\$ 845,084	\$ 827,296
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 4,405,578	\$ 5,436,832	\$ 6,404,998	\$ 6,932,925	\$ 8,601,542	\$ 8,517,648	\$ 8,727,255	\$ 8,792,335
ENDING BALANCE	\$ 1,265,111	\$ 2,990,466	\$ 2,183,044	\$ 1,114,176	\$ -	\$ -	\$ -	\$ -

*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. FY25 includes a transfer to General Fund of \$805,475, 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	\$80.00	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		

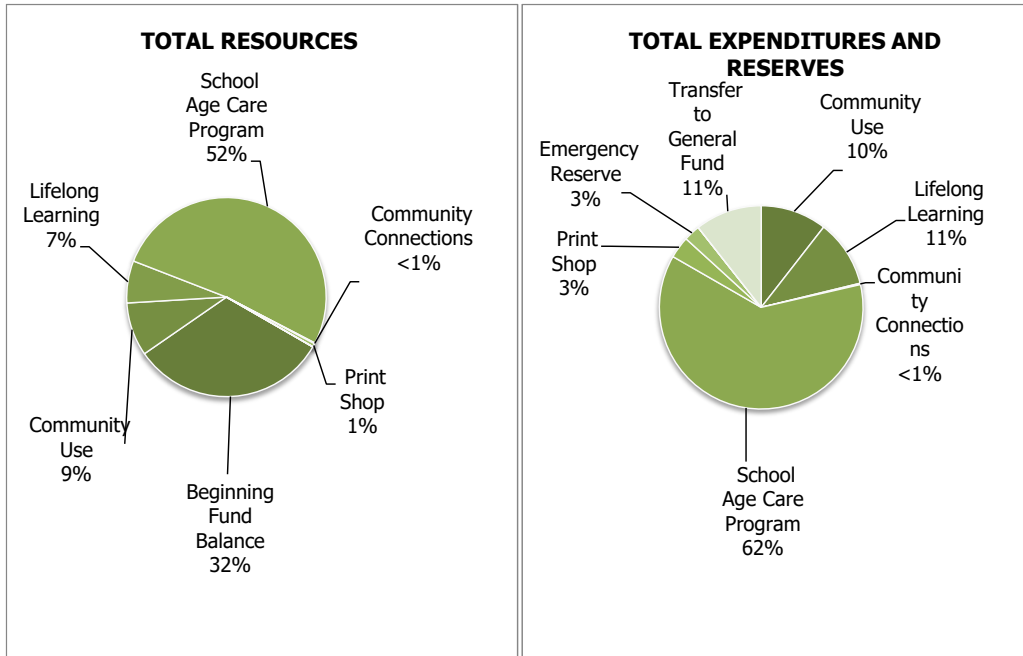
Fields & Outdoor Space - Yearly Fees Long Term Usage Agreements	Price Range/Per Day
All Types	\$495.00

CHILD CARE MONTHLY TUITION RATES

SAC Program – Tuition Rates	After school	Before school
5 days/week M-F	\$555.00	\$310.00
3 days/week MWTh	\$355.00	\$200.00
2 days/week TF	\$255.00	\$140.00
School Days off adv notice	\$75-\$65/day	



Community Schools Fund (continued)

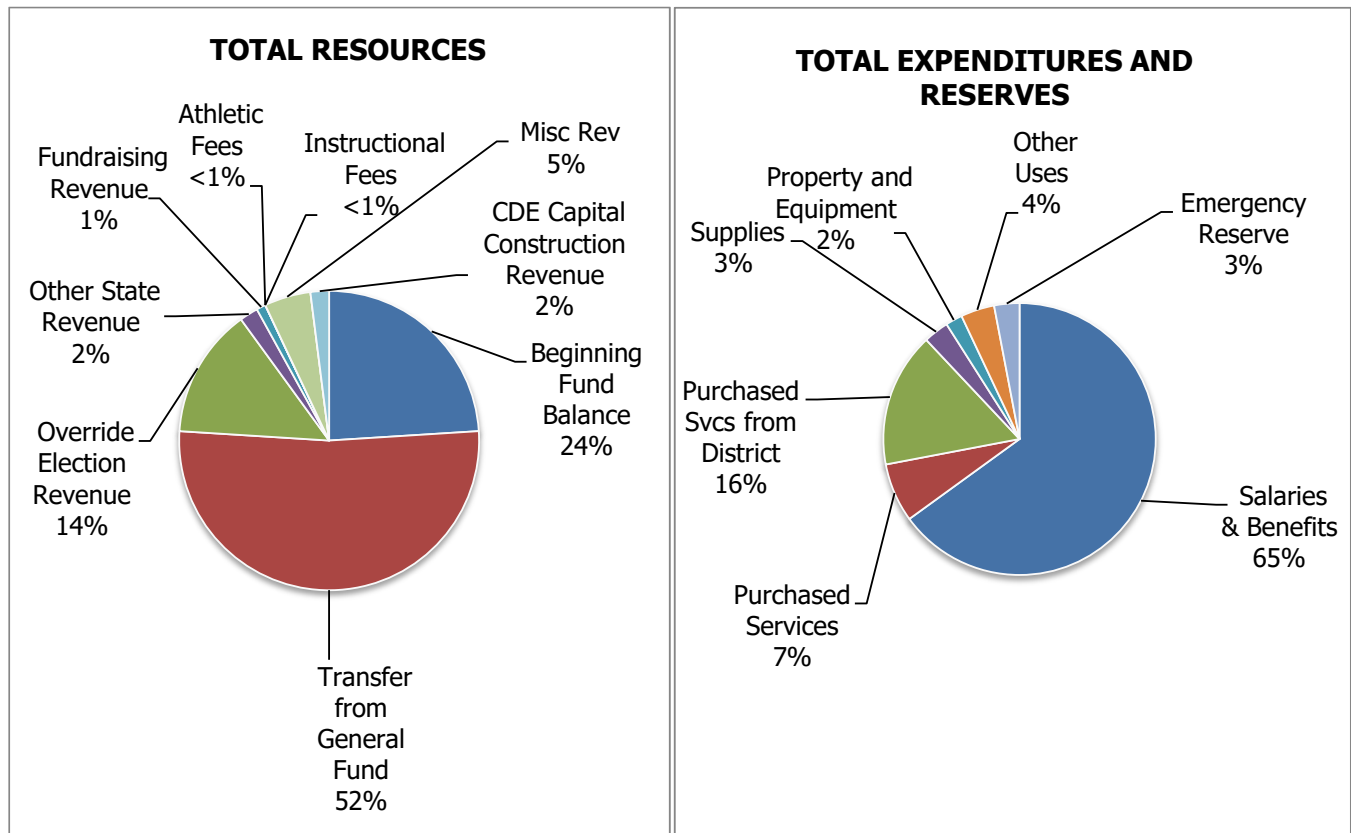


	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET	PROJECTED BUDGET*		
						2025-26	2026-27	2027-28
BEGINNING FUND BALANCE	\$ 2,669,601	\$ 1,312,718	\$ 2,843,853	\$ 3,715,001	\$ 3,504,377	\$ 3,548,151	\$ 3,548,819	\$ 3,568,030
REVENUE:								
Community Use	\$ 217,486	\$ 527,524	\$ 807,065	\$ 891,896	\$ 951,000	\$ 973,824	\$ 996,222	\$ 1,017,143
Lifelong Learning	506,608	1,054,552	1,099,663	1,018,504	750,000	768,000	785,664	802,163
School Age Care Program	1,428,502	3,785,191	4,227,444	4,959,742	5,660,241	5,796,087	5,929,397	6,053,914
Community Connections:								
A Student Resource Guide	3,156	11,926	16,203	15,225	15,000	15,360	15,713	16,043
Preschool Care	165,124	576,128	694,508	1,618,674	-	-	-	-
Infant/Toddler Care	150,596	389,165	458,441	279,166	-	-	-	-
Print Shop	-	-	-	-	62,000	-	-	-
Federal Grant Proceeds	-	1,258,676	1,387,800	229,838	-	-	-	-
Transfer in from General Fund	277,216	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 2,748,688	\$ 7,603,162	\$ 8,691,124	\$ 9,013,045	\$ 7,438,241	\$ 7,553,271	\$ 7,726,996	\$ 7,889,263
TOTAL RESOURCES	<u>\$ 5,418,289</u>	<u>\$ 8,915,880</u>	<u>\$ 11,534,977</u>	<u>\$ 12,728,046</u>	<u>\$ 10,942,618</u>	<u>\$ 11,101,422</u>	<u>\$ 11,275,815</u>	<u>\$ 11,457,293</u>
EXPENDITURES:								
Community Use	\$ 333,054	\$ 438,304	\$ 574,267	\$ 644,572	\$ 798,100	\$ 817,254	\$ 836,051	\$ 853,608
Lifelong Learning	748,486	1,036,132	1,157,223	1,045,857	810,490	829,942	849,030	866,860
Community Connections								
A Student Resource Guide	22,861	29,648	25,877	28,613	16,008	16,392	16,769	17,121
School Age Care Program	2,264,483	3,031,852	3,913,219	4,180,100	4,701,136	4,813,963	4,924,684	5,028,102
Preschool Care	282,307	714,025	1,134,560	2,284,728	-	-	-	-
Infant/Toddler Care	304,380	656,566	814,830	784,799	-	-	-	-
Print Shop	-	-	-	-	263,258	269,576	275,776	281,568
TOTAL EXPENDITURES	<u>\$ 3,955,571</u>	<u>\$ 5,906,527</u>	<u>\$ 7,619,976</u>	<u>\$ 8,968,669</u>	<u>\$ 6,588,992</u>	<u>\$ 6,747,128</u>	<u>\$ 6,902,310</u>	<u>\$ 7,047,259</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 197,670	\$ 202,414	\$ 207,069	\$ 211,418
TRANSFERS:								
To General Operating Fund	\$ 150,000	\$ 165,500	\$ 200,000	\$ 255,000	\$ 805,475	\$ 805,475	\$ 805,475	\$ 805,475
TOTAL TRANSFERS	<u>\$ 150,000</u>	<u>\$ 165,500</u>	<u>\$ 200,000</u>	<u>\$ 255,000</u>	<u>\$ 805,475</u>	<u>\$ 805,475</u>	<u>\$ 805,475</u>	<u>\$ 805,475</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 4,105,571</u>	<u>\$ 6,072,027</u>	<u>\$ 7,819,976</u>	<u>\$ 9,223,669</u>	<u>\$ 7,592,137</u>	<u>\$ 7,755,017</u>	<u>\$ 7,914,854</u>	<u>\$ 8,064,152</u>
ENDING BALANCE	<u>\$ 1,312,718</u>	<u>\$ 2,843,853</u>	<u>\$ 3,715,001</u>	<u>\$ 3,504,377</u>	<u>\$ 3,350,481</u>	<u>\$ 3,346,405</u>	<u>\$ 3,360,961</u>	<u>\$ 3,393,141</u>

*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 2023-24 count. Summit had an increase of 5.0 FTE, whereas all other charters had decreases. Horizons decreased by 1.0 FTE, Boulder Prep decreased 0.2 FTE. Justice High decreased by 5.4 FTE and Peak to Peak K-12 Charter decreased 0.3 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)

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET	PROJECTED BUDGET*		
						2025-26	2026-27	2027-28
BEGINNING BALANCE	\$ 9,477,246	\$ 10,553,971	\$ 10,961,329	\$ 11,626,756	\$ 12,273,447	\$ 10,724,811	\$ 9,139,008	\$ 7,516,732
REVENUE:								
Per-Pupil Funding:	\$ 18,463,649	\$ 20,745,606	\$ 22,480,112	\$ 24,776,668	\$ 26,441,578	\$ 27,076,176	\$ 27,698,928	\$ 28,280,605
Override Election Revenue	6,349,323	6,236,031	6,621,517	6,891,057	7,253,404	7,427,486	7,598,318	7,757,883
Other State Revenue	624,203	607,179	736,755	1,100,334	1,157,761	1,185,547	1,212,815	1,238,284
Fundraising Revenue	326,369	538,148	478,085	440,737	391,200	400,589	409,803	418,409
Athletic Fees	-	16,295	-	30,783	32,000	32,768	33,522	34,226
Instructional Fees	13,332	55,928	85,106	53,097	56,000	57,344	58,663	59,895
Miscellaneous Revenue	1,772,901	1,825,400	2,213,445	1,863,993	2,294,892	2,349,970	2,404,019	2,454,503
CDE Capital Construction	586,138	576,775	708,769	794,390	765,285	783,652	801,676	818,511
TOTAL REVENUES	\$ 28,135,915	\$ 30,601,362	\$ 33,323,789	\$ 35,951,059	\$ 38,392,121	\$ 39,313,532	\$ 40,217,744	\$ 41,062,316
TOTAL RESOURCES	<u>\$ 37,613,161</u>	<u>\$ 41,155,333</u>	<u>\$ 44,285,118</u>	<u>\$ 47,577,815</u>	\$ 50,665,568	<u>\$ 50,038,343</u>	<u>\$ 49,356,752</u>	<u>\$ 48,579,048</u>
TOTAL EXPENDITURES	\$ 27,059,190	\$ 30,194,004	\$ 32,658,362	\$ 35,304,368	\$ 39,940,757	\$ 40,899,335	\$ 41,840,020	\$ 42,718,660
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 1,140,028	\$ 1,226,980	\$ 1,255,201	\$ 1,281,560
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 27,059,190</u>	<u>\$ 30,194,004</u>	<u>\$ 32,658,362</u>	<u>\$ 35,304,368</u>	\$ 41,080,785	<u>\$ 42,126,315</u>	<u>\$ 43,095,221</u>	<u>\$ 44,000,220</u>
ENDING BALANCE	<u>\$ 10,553,971</u>	<u>\$ 10,961,329</u>	<u>\$ 11,626,756</u>	<u>\$ 12,273,447</u>	\$ 9,584,783	<u>\$ 7,912,028</u>	<u>\$ 6,261,531</u>	<u>\$ 4,578,828</u>
STUDENT FTE:	Funded 2020-21	Funded 2021-22	Funded 2022-23	Audited 2023-24	REVISED 2024-25			
Summit Middle School:	354.0	356.0	356.0	361.0	366.0			
Horizons K-8 School:	347.5	348.0	347.5	359.0	358.0			
Boulder Preparatory High School:	96.0	97.0	107.5	100.4	100.2			
Justice High School:	82.0	82.0	95.0	95.0	94.3			
Peak to Peak K-12 School:	1,445.0	1,445.0	1,445.0	1,444.6	1,444.3			
Total Charter Schools:	2,324.5	2,328.0	2,351.0	2,360.0	2,362.8			

Notes:

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

Charter School Fund (continued)

Summit Middle Charter School

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 1,390,432	\$ 1,514,626	\$ 1,625,290	\$ 1,553,754	\$ 1,502,790
REVENUE:					
Per-Pupil Funding	\$ 2,816,971	\$ 3,176,618	\$ 3,407,632	\$ 3,785,807	\$ 4,107,608
Override Election Revenue	948,956	950,641	996,293	1,055,008	1,122,522
Other State Revenue	34,662	18,380	23,366	35,508	43,061
Fundraising Revenue	65,206	115,399	78,085	72,695	75,000
Athletic Fees	-	16,295	-	30,783	32,000
Instructional Fees	13,332	55,928	85,106	53,097	56,000
Miscellaneous Revenue	16,379	2,492	2,486	61,051	62,000
CDE Capital Construction	53,553	52,698	63,839	70,524	70,360
TOTAL REVENUE	<u>\$ 3,949,059</u>	<u>\$ 4,388,451</u>	<u>\$ 4,656,807</u>	<u>\$ 5,164,473</u>	\$ 5,568,551
TOTAL RESOURCES	<u>\$ 5,339,491</u>	<u>\$ 5,903,077</u>	<u>\$ 6,282,097</u>	<u>\$ 6,718,227</u>	\$ 7,071,341
EXPENDITURES:					
Personnel	\$ 2,726,614	\$ 3,117,722	\$ 3,276,045	\$ 3,717,941	\$ 3,872,121
Purchased Services	57,172	115,615	165,411	204,162	175,133
Purchased Services from District	939,594	1,041,292	1,109,787	1,259,118	1,253,438
Supplies	75,143	155,837	157,211	137,434	128,178
Property and Equipment	73,734	10,171	5,666	106,298	36,500
Capital Contributions	80,000	-	-	-	1,273,853
Other Uses	(127,392)	(162,850)	14,223	(209,514)	17,314
TOTAL EXPENDITURES	<u>\$ 3,824,865</u>	<u>\$ 4,277,787</u>	<u>\$ 4,728,343</u>	<u>\$ 5,215,439</u>	\$ 6,756,537
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 164,807
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 3,824,865</u>	<u>\$ 4,277,787</u>	<u>\$ 4,728,343</u>	<u>\$ 5,215,439</u>	\$ 6,921,344
ENDING BALANCE	<u>\$ 1,514,626</u>	<u>\$ 1,625,290</u>	<u>\$ 1,553,754</u>	<u>\$ 1,502,790</u>	\$ 149,997
	2020-21	2021-22	2022-23	2023-24	2024-25
FUNDED STUDENT FTE:	354.0	356.0	356.0	361.0	366.0



Charter School Fund (continued)

Boulder Preparatory High School

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 512,107	\$ 532,121	\$ 609,478	\$ 1,029,738	\$ 1,038,520
REVENUE					
Per-Pupil Funding	\$ 763,903	\$ 853,430	\$ 1,028,224	\$ 1,036,839	\$ 1,124,706
Override Election Revenue	254,732	252,053	295,835	284,621	303,428
Other State Revenue	24,469	26,089	38,786	35,947	54,049
At Risk Supplemental Aid	-	-	91,351	-	-
Miscellaneous Revenue	-	2,435	6,435	64,223	-
CDE Capital Construction	29,046	28,582	34,788	42,592	44,807
TOTAL REVENUE	<u>\$ 1,072,150</u>	<u>\$ 1,162,589</u>	<u>\$ 1,495,419</u>	<u>\$ 1,464,222</u>	\$ 1,526,990
TOTAL RESOURCES	<u>\$ 1,584,257</u>	<u>\$ 1,694,710</u>	<u>\$ 2,104,897</u>	<u>\$ 2,493,960</u>	\$ 2,565,510
EXPENDITURES:					
Personnel	\$ 734,846	\$ 777,916	\$ 840,737	\$ 1,066,055	\$ 1,121,490
Purchased Services	50,453	62,003	29,437	\$ 80,203	84,374
Purchased Services from District	229,876	246,482	279,846	296,577	305,969
Supplies	38,246	44,004	56,784	50,217	52,828
Property and Equipment	20,031	3,665	3,862	-	-
Other Uses	(21,316)	(48,838)	(135,507)	(37,614)	(39,570)
TOTAL EXPENDITURES	<u>\$ 1,052,136</u>	<u>\$ 1,085,232</u>	<u>\$ 1,075,159</u>	<u>\$ 1,455,438</u>	\$ 1,525,091
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 45,810
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 1,052,136</u>	<u>\$ 1,085,232</u>	<u>\$ 1,075,159</u>	<u>\$ 1,455,438</u>	\$ 1,570,901
ENDING BALANCE	<u>\$ 532,121</u>	<u>\$ 609,478</u>	<u>\$ 1,029,738</u>	<u>\$ 1,038,520</u>	\$ 994,609
	2020-21	2021-22	2022-23	2023-24	2024-25
FUNDED STUDENT FTE:	96.0	97.0	97.0	100.4	100.2

Charter School Fund (continued)

Horizons K-8 School

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 1,437,321	\$ 1,290,237	\$ 1,167,766	\$ 850,932	\$ 870,286
REVENUE:					
Per-Pupil Funding	\$ 2,765,260	\$ 3,105,359	\$ 3,326,601	\$ 3,764,833	\$4,017,836
Override Election Revenue	978,470	879,801	924,963	989,694	1,044,300
Other State Revenue	102,379	101,667	72,694	220,679	180,983
Miscellaneous Revenue	121,850	330,744	5,750	147,680	269,285
CDE Capital Construction	49,274	51,730	62,314	68,940	69,938
TOTAL REVENUE	<u>\$ 4,017,233</u>	<u>\$ 4,469,301</u>	<u>\$ 4,392,322</u>	<u>\$ 5,191,826</u>	<u>\$5,582,342</u>
TOTAL RESOURCES	<u>\$ 5,454,554</u>	<u>\$ 5,759,538</u>	<u>\$ 5,560,088</u>	<u>\$ 6,042,758</u>	<u>\$6,452,628</u>
EXPENDITURES:					
Personnel	\$ 3,446,952	\$ 3,502,711	\$ 3,714,426	\$ 3,917,902	\$4,173,091
Purchased Services	61,835	88,382	207,845	188,917	135,890
Purchased Services from District	882,143	1,267,559	1,302,635	1,551,921	1,539,350
Supplies	50,537	99,240	91,588	93,037	124,887
Property and Equipment	72,001	7,863	1,073	56,503	108,013
Other Uses	(349,151)	(373,983)	(608,411)	(635,809)	(306,858)
TOTAL EXPENDITURES	<u>\$ 4,164,317</u>	<u>\$ 4,591,772</u>	<u>\$ 4,709,156</u>	<u>\$ 5,172,471</u>	<u>\$5,774,373</u>
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 167,470</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 4,164,317</u>	<u>\$ 4,591,772</u>	<u>\$ 4,709,156</u>	<u>\$ 5,172,471</u>	<u>\$5,941,843</u>
ENDING BALANCE	<u>\$ 1,290,237</u>	<u>\$ 1,167,766</u>	<u>\$ 850,932</u>	<u>\$ 870,286</u>	<u>\$ 510,785</u>
	2020-21	2021-22	2022-23	2023-24	2024-25
FUNDED STUDENT FTE:	347.5	348.0	348.0	359.0	358.0



Charter School Fund (continued)

Justice High School

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 518,350	\$ 674,201	\$ 784,173	\$ 1,046,152	\$1,041,816
REVENUE:					
Per-Pupil Funding	\$ 644,080	\$ 731,733	\$ 886,116	\$ 1,042,611	\$1,008,432
Override Election Revenue	206,673	207,444	244,076	275,899	261,925
Other State Revenue	23,902	23,957	35,413	151,686	125,088
At Risk Supplemental Aid	62,682	53,000	130,112	-	-
Miscellaneous Revenue	14,805	12,445	20,101	8,909	9,372
CDE Capital Construction	15,701	12,206	28,512	37,837	14,379
TOTAL REVENUE	\$ 967,843	\$ 1,040,785	\$ 1,344,330	\$ 1,516,942	\$1,419,196
TOTAL RESOURCES	<u>\$ 1,486,193</u>	<u>\$ 1,714,986</u>	<u>\$ 2,128,503</u>	<u>\$ 2,563,094</u>	<u>\$2,461,012</u>
EXPENDITURES:					
Personnel	\$ 443,177	\$ 525,319	\$ 621,621	\$ 890,670	\$1,353,818
Purchased Services	43,985	67,339	82,941	123,746	188,094
Purchased Services from District	300,588	325,886	379,610	460,821	412,631
Supplies	43,401	73,388	89,931	104,556	109,993
Property and Equipment	9,496	24,589	12,957	48,944	51,489
Other Uses	(28,655)	(85,708)	(104,709)	(107,459)	(112,832)
TOTAL EXPENDITURES	\$ 811,992	\$ 930,813	\$ 1,082,351	\$ 1,521,278	\$2,003,193
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 42,576
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 811,992</u>	<u>\$ 930,813</u>	<u>\$ 1,082,351</u>	<u>\$ 1,521,278</u>	<u>\$2,045,769</u>
ENDING BALANCE	<u>\$ 674,201</u>	<u>\$ 784,173</u>	<u>\$ 1,046,152</u>	<u>\$ 1,041,816</u>	<u>\$ 415,243</u>
	2020-21	2021-22	2022-23	2023-24	2024-25
FUNDED STUDENT FTE:	82.0	82.0	82.0	95.0	94.3

Charter School Fund (continued)

Peak to Peak K-12 School

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 5,619,036	\$ 6,558,729	\$ 6,774,622	\$ 7,146,180	\$ 7,820,035
REVENUE:					
Per-Pupil Funding	\$ 11,473,435	\$ 12,878,466	\$ 13,831,539	\$ 15,146,578	\$ 16,182,996
Override Election Revenue	3,960,492	3,946,092	4,160,350	4,285,835	4,521,229
Other State Revenue	438,791	437,086	566,496	656,514	754,580
Fundraising Revenue	261,163	422,749	400,000	368,042	316,200
Miscellaneous Revenue	1,573,128	1,408,341	1,957,210	1,582,130	1,954,235
CDE Capital Construction	438,564	431,559	519,316	574,497	565,802
TOTAL REVENUE	<u>\$ 18,145,573</u>	<u>\$ 19,524,293</u>	<u>\$ 21,434,911</u>	<u>\$ 22,613,596</u>	\$ 24,295,042
TOTAL RESOURCES	<u>\$ 23,764,609</u>	<u>\$ 26,083,022</u>	<u>\$ 28,209,533</u>	<u>\$ 29,759,776</u>	\$ 32,115,077
EXPENDITURES:					
Personnel	\$ 12,338,880	\$ 13,358,171	\$ 13,906,887	\$ 15,598,326	\$ 16,630,655
Purchased Services	1,934,126	2,176,775	2,205,985	2,440,372	2,105,530
Purchased Services from District	2,393,414	2,621,279	2,887,436	3,102,035	3,105,056
Supplies	438,577	586,503	525,659	700,299	764,302
Property and Equipment	433,392	448,251	1,172,056	98,709	490,893
Other Uses	(332,509)	117,421	365,330	-	785,127
TOTAL EXPENDITURES	<u>\$ 17,205,880</u>	<u>\$ 19,308,400</u>	<u>\$ 21,063,353</u>	<u>\$ 21,939,741</u>	\$ 23,881,563
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 719,365
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 17,205,880</u>	<u>\$ 19,308,400</u>	<u>\$ 21,063,353</u>	<u>\$ 21,939,741</u>	\$ 24,600,928
ENDING BALANCE	<u>\$ 6,558,729</u>	<u>\$ 6,774,622</u>	<u>\$ 7,146,180</u>	<u>\$ 7,820,035</u>	\$ 7,514,149
	2020-21	2021-22	2022-23	2023-24	2024-25
FUNDED STUDENT FTE:	1,445.0	1,445.0	1,444.6	1,444.6	1,444.3





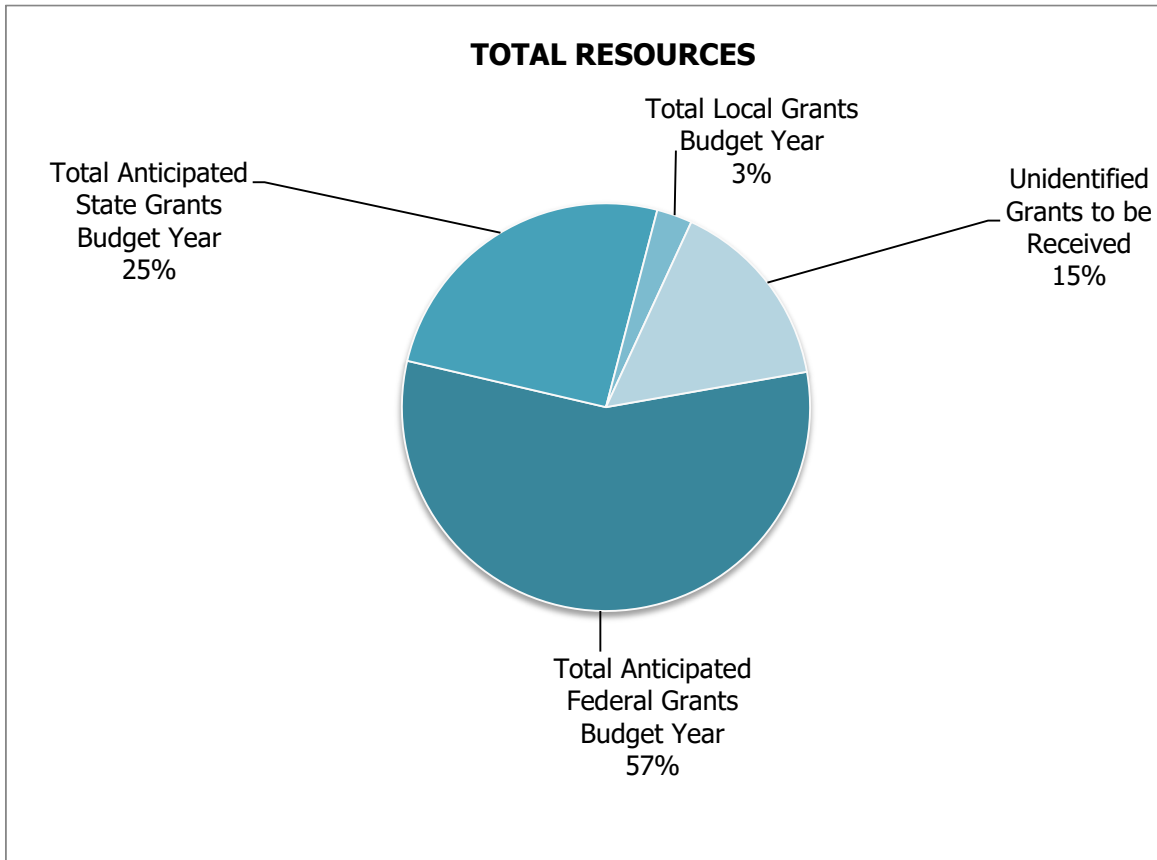
BOULDER VALLEY SCHOOL DISTRICT

SPECIAL REVENUE FUNDS

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Governmental Designated-Purpose Grants Fund

The district will receive funding in FY25 from two key sources, ESSA and IDEA Part B. The FY25 allocation for both programs is estimated to be comparable to the prior year. Prior year awards that will continue to be funded include the School Health Professional Grants, Bullying Prevention, and High Impact Tutoring that will help support various Middle and High School programs. The district will continue to receive funding for the School to Work Alliance Program and Carl Perkins Technical Education Act of 2006. Additionally, the district will continue to pursue grant funding that will support and enhance the learning experience for our students.



**The revenue from grant sources may increase throughout the year as additional grants are received. Therefore, it is appropriate to budget a larger amount so that the district will not be restricted from receiving grant income.

Governmental Designated-Purpose Grants Fund (continued)

CFDA #	FEDERAL GRANT NAME	FUNDING PERIOD	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET *
10.575	Farm to School Grant	Dec - Nov	\$ 32,754	\$ 11,681	\$ -	\$ -	\$ -
10.579	USDA	June - June	4,251	-	49,688	11,207	-
10.582	Fresh Fruit and Vegetable Program	June - June	64,783	41,181	78,984	35,863	85,400
10.172	Local Food Promotion Program	Sept - Sept	23,828	-	-	-	-
21.019	Coronavirus Relief Fund (CRF): K-12	June - Dec	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	-	-	-	231,673	18,327
45.310	State Library Program	July - June	-	17,284	-	-	-
84.010A	Title I, Grants to Local Education Agencies	July - June	1,873,280	2,084,595	1,621,680	1,820,083	3,179,523
84.010A	Title 1A, School Improvement	July - Sept	151,495	256,847	74,028	70,000	75,000
84.027A	Special Education: IDEA Part B	July - June	5,674,472	5,664,431	5,686,385	6,504,992	6,205,670
84.048A	Vocational Education - Carl Perkins Secondary	July - June	124,152	145,817	146,423	145,294	-
84.060A	Title VII, Part A: Indian Education	July - June	19,867	18,868	19,799	22,892	26,590
84.173A	IDEA: Special Education: Preschool Grants	July - June	119,863	141,228	155,271	162,787	130,495
84.173X	ARP:IDEA: Special Education: Preschool Grants	July - June	-	-	85,516	-	-
84.184S	School Emergency Reponse to Violence	Sept - April	-	91,322	-	-	-
84.184S	School Emergency Reponse to Violence - Marshall Fire	July - Sept	-	157,272	515,831	645,976	-
84.287	Title V, Part B, 21st Century Learning Centers	July - June	120,993	286,893	449,586	304,000	304,000
84.287	Title V, Part B, 21st Century Learning Centers	July - June	156,948	131,567	-	8,150	-
84.282A	Title V, Part B, Public Charter School Grant	July - June	50,000	-	-	-	-
84.365A	Title III, English Language Acquisition	July - June	301,382	151,192	223,320	107,718	282,081
84.367A	Title II, Part A, Supporting Effective Instruction	July - June	201,867	332,722	404,731	609,176	692,860
84.424A	Title IV, Part A, Student Support and Academic Enrichment Grants	July - June	110,649	162,684	122,894	90,032	238,415
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	31,162	-
84.425U	ESSER III Fund - ARP - Supplemental - SPED	July - June	-	-	38,540	187,420	-
84.425U	Mentor Program Grant	July - June	-	-	148,278	200,508	-
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	3,933	-
54.425C	Governor's BrightSpot Award	Jan - June	-	-	50,000	51,776	47,988
84.425I	AEC Learning Cohort	July - June	-	-	10,000	-	-
84.425U	ELO - After School	July - June	-	-	38,012	171,319	-
84.425U	ELO - Summer School	July - June	-	-	175,041	300,035	-
84.425U	ELO - Summer School - Adelante	July - June	-	-	-	29,497	-
84.425U	ELO - JHS	July - June	-	-	-	75,000	-
84.425U	Learning Cohort - Absenteeism	July - June	-	-	-	4,645	-
84.425U	Learning Cohort - Peak to Peak	July - June	-	-	-	19,991	-
84.425U	High Impact Tutoring	July - June	-	-	-	317,836	-
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	81,596	-
			\$ 31,611,738	\$ 16,181,828	\$ 16,876,459	\$ 17,066,071	\$ 11,286,349



Governmental Designated-Purpose Grants Fund (continued)

STATE GRANT NAME	FUNDING PERIOD	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET *
Comprehensive Health Education Program	July - June	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
School Counselor Corps	July - June	93,795	1,429	51,312	90,000	90,000
CDE - FY2019-20 BEST Cash Grant	July - June	601,120	309,757	-	-	-
State Grants for Libraries	July - June	10,597	10,315	10,036	9,844	9,748
State Grant NTNL Board Certification	July - June	1,600	-	-	-	-
State Grant - Public Health and Environment	Jan - Dec	2,621	362	-	-	-
State Grant - Student Re-Engagement	July - June	-	-	100,000	100,000	100,000
State Grant - School Health Professionals Cohort 5	July - June	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	-	-	-	626,540	773,358
State Grant - School Health Professionals Marshall Fire	July - Sep	-	999,683	-	-	-
State Grant - Menstrual Hygiene Products Accessibility Grant	July - June	-	2,343	-	-	-
State Grant - School Turnaround Leaders Development	July - June	-	3,000	41,500	91,000	76,000
State Grant - Gifted Education Universal Screening	July - June	42,630	38,390	54,371	80,268	107,267
State Grant - Bullying Prevention and Education Grant	July - June	21,419	94,129	159,700	262,223	417,594
State Grant - Career Success Pilot Program	July - June	190,860	326,463	314,002	386,760	-
State Grant - SWAP	July - June	477,810	489,738	552,409	614,676	333,321
State Grant - AP Exam Fees	Jan - June	9,487	18,323	12,642	13,281	2,761
State Grant - TGYS	July - June	85,534	80,518	120,059	-	-
State Grant - Local Accountability	July - June	-	109,957	60,031	-	-
State Grant - Concurrent Enrollment	July - June	37,693	72,981	14,114	54,526	115,309
State Grant - Air Quality	July - June	-	308,008	-	-	-
State Grant - CCSG	July - June	1,054,563	81,232	-	-	-
State Grant - Public Safety	July - June	596,429	96,555	-	-	-
State Grant - Department of Human Services	July - June	476,920	-	-	-	-
State Grant - High Impact Tutoring Program	July - June	-	-	-	156,812	525,352
State Grant -BrainSteps	July - June	-	-	1,000	-	-
Expelled and At-Risk Targeted Intervention-Justice High	July - June	205,106	219,028	26,679	-	-
Expelled and At-Risk - Boulder Prep	July - June	78,978	-	56,989	-	-
Expelled and At-Risk	July - June	177,949	379,779	294,643	156,114	-
EBUS - District	July - June	-	-	-	-	1,468,546
School Safety Disbursement Grant	July - June	-	-	-	-	1,030,472
SAFER: Staffing for Adequate Fire and Emergency Response	July - June	-	-	-	826,385	-
TOTAL STATE GRANTS		\$ 4,916,763	\$ 4,398,466	\$ 2,722,854	\$ 3,498,429	\$ 5,079,729
TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR		31,611,738	16,181,828	16,876,459	17,066,071	11,286,349
TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR		4,916,763	4,398,466	2,722,854	3,498,429	5,079,729
TOTAL LOCAL GRANTS BUDGET YEAR		328,387	420,833	474,683	354,393	563,112
UNIDENTIFIED GRANTS TO BE RECEIVED**		-	-	-	-	3,070,810
TOTAL BUDGET		\$ 36,856,888	\$ 21,001,127	\$ 20,073,996	\$ 20,918,892	\$ 20,000,000

* 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.

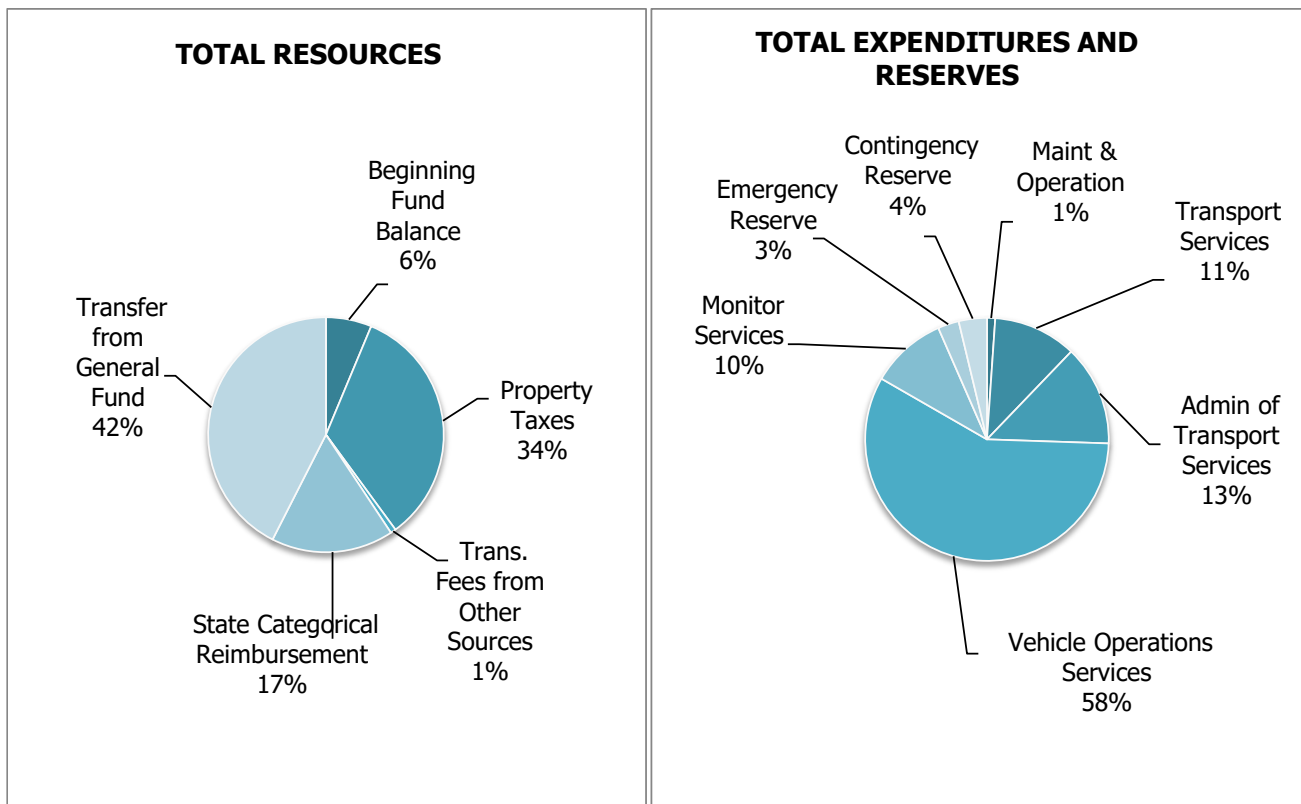
Transportation Fund

The Transportation Fund accounts for all transportation services; including, providing student transportation for regular school attendance and for extracurricular activities. Funding is provided by property taxes (2005 mill levy), the Colorado Dept. of Education transportation reimbursement, a transfer from the General Fund, and paid bus usage by outside organizations.

Total compensation for the 2024-25 fiscal year is \$18.4M, of which \$13.3M is bus driver and monitor compensation. The total compensation was adjusted to reflect COLA, steps, PERA, and benefit rate increases across all job classes. Effective 2022-23, Environmental Services has been rolled into Vehicle Operations Services for reporting purposes only.

In fiscal year 2024-25, it is expected that the district will continue to cope with a driver shortage and in response will continue to restructure routes to maximize driver efficiency. Charter buses will be used, when appropriate, and a weekly attendance bonus for transportation personnel is budgeted and will be paid if necessary. Also, in fiscal year 2024-25, the Universal Preschool Program will change its model from a 4- day to 5-day program, resulting in additional midday student transportation needed for regular school attendance. Adequate budget has been allocated to cover these anticipated costs for the 2024-25 fiscal year.

For both revenue "Lease Proceeds-Software" and expense "Other Uses of Funds", the budgeted amount and actuals recognize current and future years computer software obligations under GASB 96, Subscription-Based Information Technology Arrangements. In the prior fiscal year, new transportation software, Tyler Technologies, was fully implemented and all necessary outlays and proceeds were recognized. The fund's total annual software expense, including Tyler, will continue to be budgeted in Transportation Services. At year end, a budget adjustment will be made to align with actuals upon completion of the annual GASB 96 restatement entry from software expense to principal and interest.





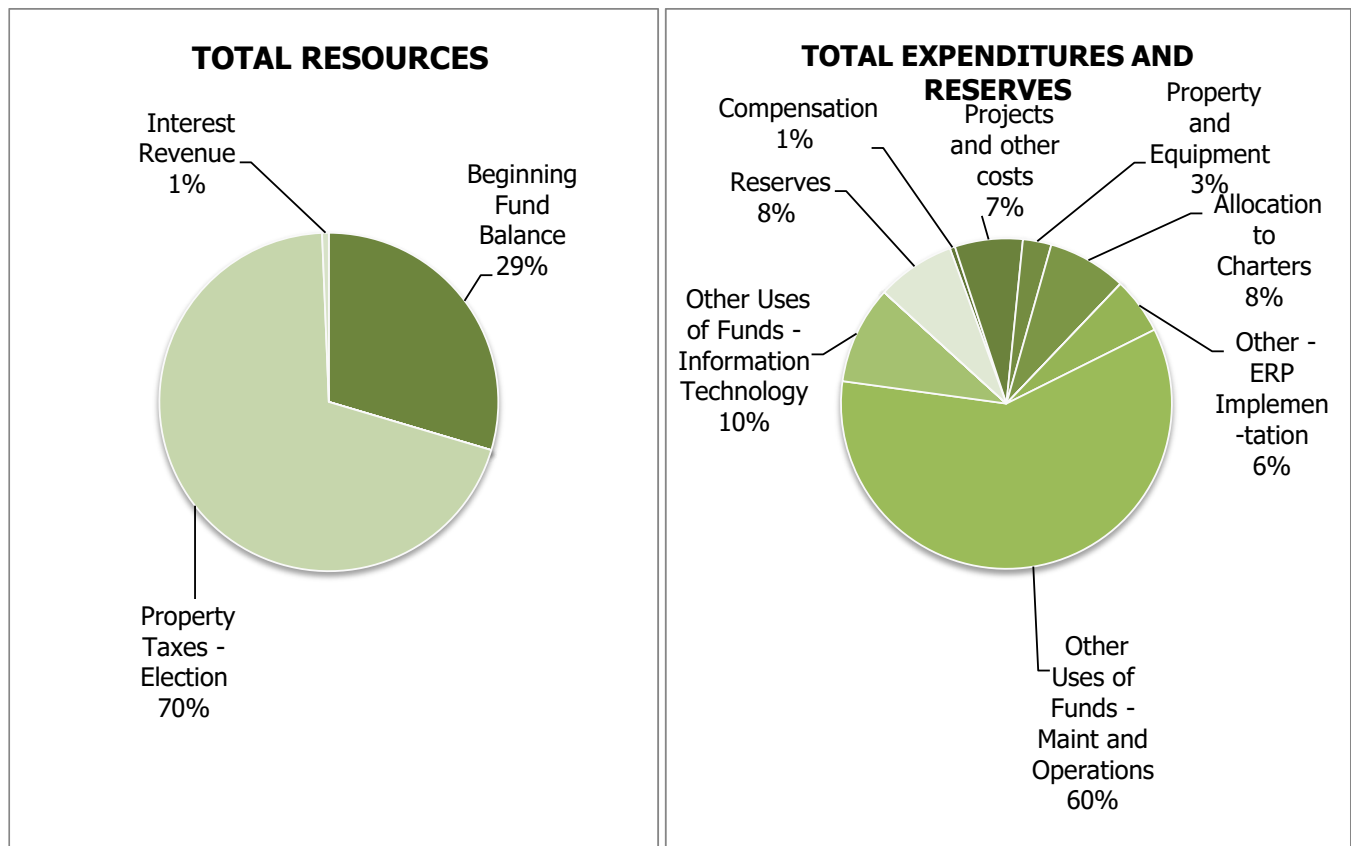
Transportation Fund (continued)

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET	PROJECTED BUDGET*		
						2025-26	2026-27	2027-28
BEGINNING FUND BALANCE	\$ 1,010,740	\$ 1,154,145	\$ 1,173,839	\$ 800,034	\$ 1,354,748	\$ 1,449,754	\$ 1,423,760	\$ 1,436,188
REVENUE:								
Property Taxes	\$ 7,219,251	\$ 7,355,544	\$ 7,266,000	\$ 7,238,341	\$ 7,263,500	\$ 7,263,500	7,263,500	7,263,500
Trans. Fees from Other Sources	-	74,636	157,920	156,051	160,000	160,000	160,000	160,000
State Categorical Reimbursement	3,531,025	3,562,756	3,425,180	3,904,487	3,620,276	3,500,000	3,500,000	3,500,000
Lease Proceeds - Software	-	-	-	896,012	-	-	-	-
Transfer from General Operating Fund	2,668,063	5,452,046	6,474,403	7,148,206	9,169,857	9,389,934	9,605,902	9,807,626
TOTAL REVENUE	\$ 13,418,339	\$ 16,444,982	\$ 17,323,503	\$ 19,343,097	\$ 20,213,633	\$ 20,313,434	\$ 20,529,402	\$ 20,731,126
TOTAL RESOURCES	\$ 14,429,079	\$ 17,599,127	\$ 18,497,342	\$ 20,143,131	\$ 21,568,381	\$ 21,763,188	\$ 21,953,162	\$ 22,167,314
EXPENDITURES:								
Maintenance & Operations	\$ 182,353	\$ 195,567	\$ 221,689	\$ 211,096	\$ 234,716	\$ 240,349	\$ 245,877	\$ 251,040
Environmental Services	147,008	118,658	-	-	-	-	-	-
Transportation Services	1,439,885	2,891,006	3,267,109	3,096,294	2,382,240	2,439,414	2,495,521	2,547,927
Admin of Transportation Services	2,360,479	2,398,734	2,814,452	2,902,614	2,879,905	2,949,023	3,016,851	3,080,205
Vehicle Operations Services	7,822,684	9,117,011	9,689,954	9,970,361	12,439,630	12,476,135	12,472,824	12,504,039
Monitoring Services	1,322,525	1,704,312	1,704,104	1,664,556	2,182,136	2,234,507	2,285,901	2,333,905
Capital Outlay - Software	-	-	-	896,012	-	-	-	-
Debt Service - Principal	-	-	-	25,817	-	-	-	-
Debt Service - Interest	-	-	-	21,633	-	-	-	-
TOTAL EXPENDITURES	\$ 13,274,934	\$ 16,425,288	\$ 17,697,308	\$ 18,788,383	\$ 20,118,627	\$ 20,339,428	\$ 20,516,974	\$ 20,717,116
RESERVES:								
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 603,559	\$ 610,183	\$ 615,509	\$ 621,513
CONTINGENCY RESERVE	-	-	-	-	804,745	813,577	820,679	828,685
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 1,408,304	\$ 1,423,760	\$ 1,436,188	\$ 1,450,198
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 13,274,934	\$ 16,425,288	\$ 17,697,308	\$ 18,788,383	\$ 21,526,931	\$ 21,763,188	\$ 21,953,162	\$ 22,167,314
ENDING BALANCE	\$ 1,154,145	\$ 1,173,839	\$ 800,034	\$ 1,354,748	\$ 41,450	\$ -	\$ -	\$ -

* 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. In the budget plan for FY25, the projects budgeted which were unable to be completed the prior year and carrying over. The compensation budget is for one and half positions.





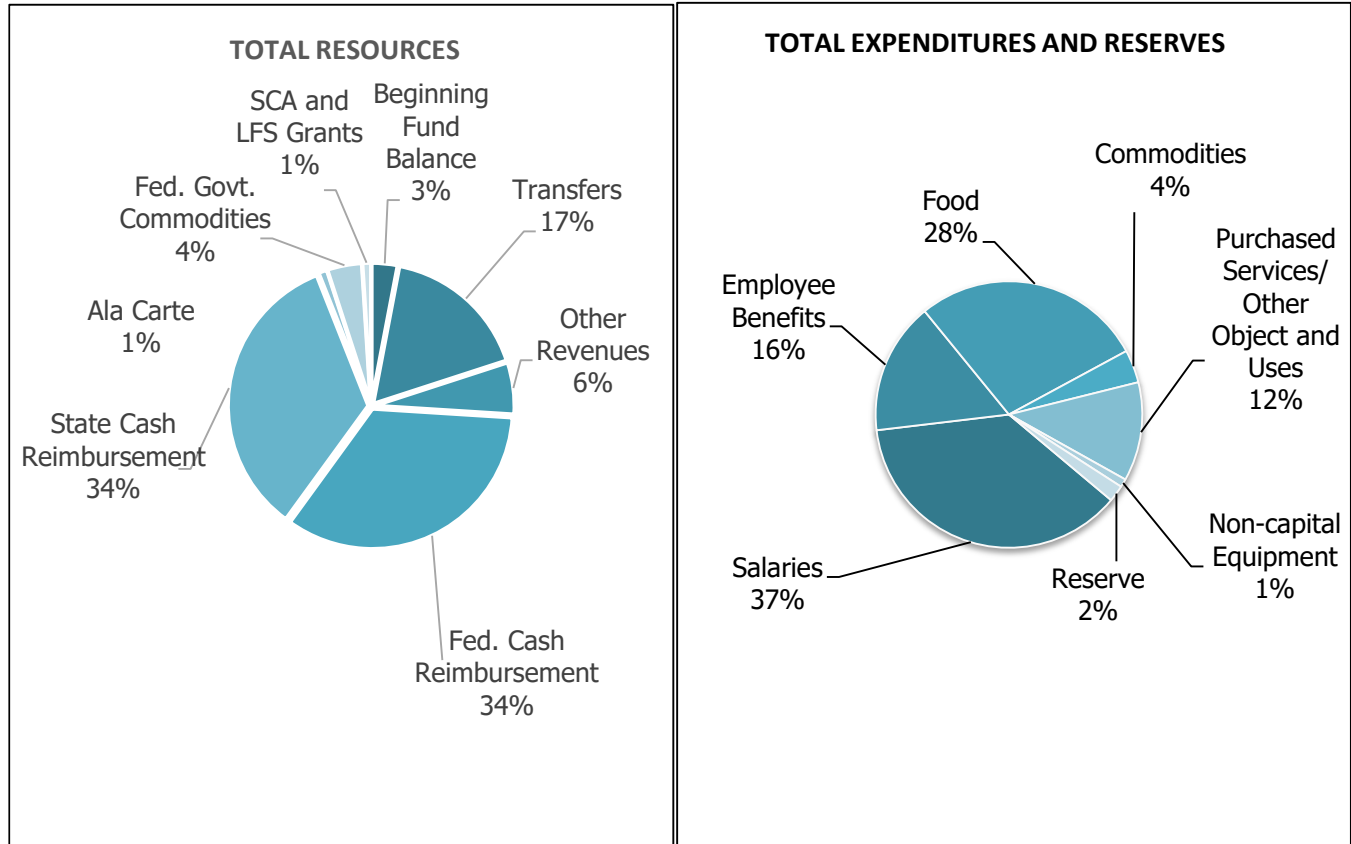
Operations & Technology Fund (continued)

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET	PROJECTED BUDGET*		
						2025-26	2026-27	2027-28
BEGINNING FUND BALANCE	\$ 22,337,386	\$ 20,231,887	\$ 19,565,698	\$ 15,549,703	\$ 16,161,100	\$ 15,328,032	\$ 18,521,786	\$ 24,033,806
REVENUE:								
Property Taxes - Election	\$ 29,116,745	\$ 31,904,056	\$ 31,026,092	\$ 37,782,355	\$ 38,091,639	\$ 38,091,639	\$ 38,091,639	\$ 38,091,639
Interest Revenue	-	-	349,767	364,980	350,000	350,000	350,000	350,000
Lease Proceeds - Software	-	-	-	52,315	-	-	-	-
TOTAL REVENUE	\$ 29,116,745	\$ 31,904,056	\$ 31,375,859	\$ 38,199,650	\$ 38,441,639	\$ 38,441,639	\$ 38,441,639	\$ 38,441,639
TOTAL RESOURCES	<u>\$ 51,454,131</u>	<u>\$ 52,135,943</u>	<u>\$ 50,941,557</u>	<u>\$ 53,749,353</u>	<u>\$ 54,602,739</u>	<u>\$ 53,769,671</u>	<u>\$ 56,963,425</u>	<u>\$ 62,475,444</u>
EXPENDITURES:								
Personnel	\$ -	\$ 426,919	\$ 277,370	\$ 84,209	\$ 220,554	\$ -	\$ -	\$ -
Projects and other costs	-	763,154	3,130,471	1,915,719	2,821,341	2,107,820	-	-
Property and Equipment	-	312,118	2,799,867	3,219,681	1,185,094	-	-	-
Allocation to Charters	2,360,404	2,576,971	2,647,426	3,267,152	3,284,041	3,284,041	3,284,041	3,284,041
Debt Service - Principal	-	-	-	49,149	-	-	-	-
Debt Service - Interest	-	-	-	3,351	-	215,640	-	-
Capital Outlay - Software	-	-	-	52,315	-	-	-	-
Other - ERP Implementation	2,325,120	1,954,363	-	215,640	2,349,140	-	-	-
Other Uses of Funds - Maint and Operations	23,083,971	23,083,971	23,083,971	25,328,288	25,328,288	25,328,288	25,328,288	25,328,288
Other Uses of Funds - Information Technology	3,452,749	3,452,749	3,452,749	3,452,749	4,086,249	4,086,249	4,086,249	4,086,249
TOTAL EXPENDITURES	<u>\$ 31,222,244</u>	<u>\$ 32,570,245</u>	<u>\$ 35,391,854</u>	<u>\$ 37,588,253</u>	<u>\$ 39,274,707</u>	<u>\$ 35,247,885</u>	<u>\$ 32,929,619</u>	<u>\$ 32,934,471</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 1,153,249	\$ 1,153,249	\$ 1,153,249	\$ 1,153,249
Identified Future Projects Reserve	-	-	-	-	2,107,820	-	-	-
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,261,069</u>	<u>\$ 1,153,249</u>	<u>\$ 1,153,249</u>	<u>\$ 1,153,249</u>
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 31,222,244</u>	<u>\$ 32,570,245</u>	<u>\$ 35,391,854</u>	<u>\$ 37,588,253</u>	<u>\$ 42,535,776</u>	<u>\$ 36,401,134</u>	<u>\$ 34,082,868</u>	<u>\$ 34,087,720</u>
ENDING BALANCE	<u>\$ 20,231,887</u>	<u>\$ 19,565,698</u>	<u>\$ 15,549,703</u>	<u>\$ 16,161,100</u>	<u>\$ 12,066,963</u>	<u>\$ 17,368,537</u>	<u>\$ 22,880,557</u>	<u>\$ 28,387,724</u>

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

Food Services Fund

The Food Services Program will serve approximately 11,500 lunches and 4,900 breakfasts per day using the central kitchen to serve 52 schools, 3 Head Start Programs and two charter schools outside of the District. Colorado voters passed Proposition FF, which provides one free breakfast and one free lunch, daily, for all students. The General Fund will transfer \$2.9M to the Food Service operation to cover an anticipated year end deficit, caused by ending federal awards to assist with food costs.





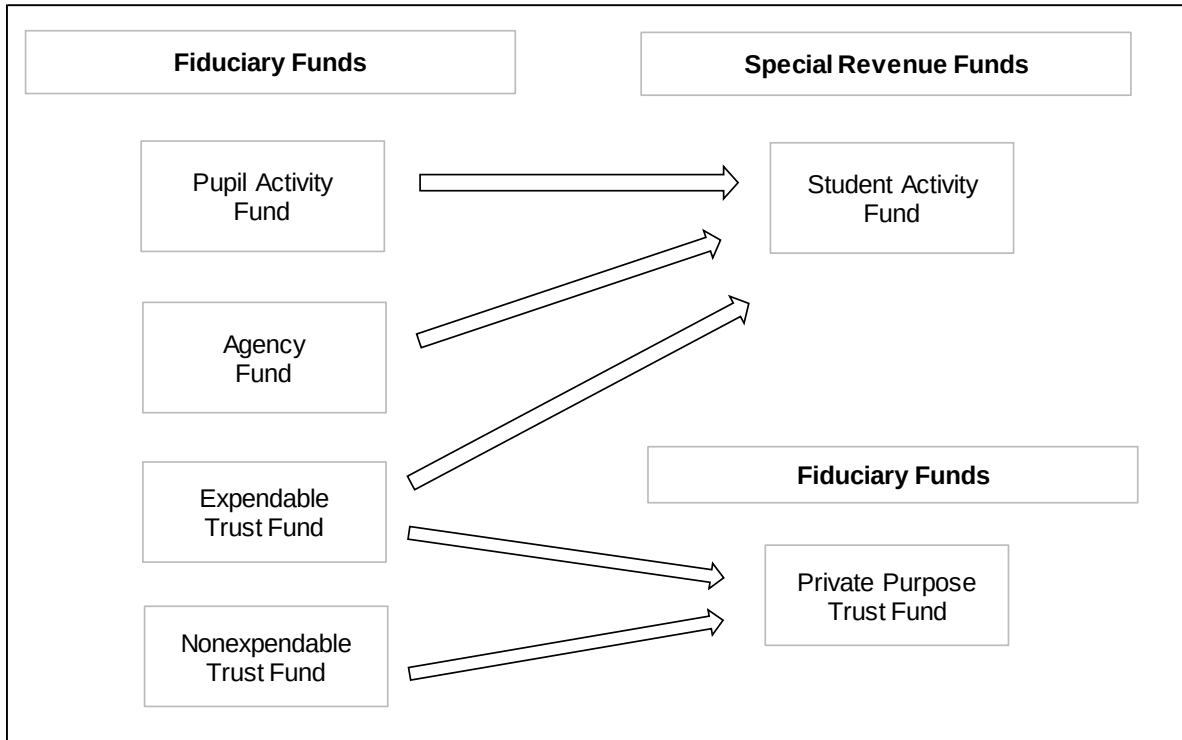
Food Services Fund (continued)

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET	PROJECTED BUDGET*		
						2025-26	2026-27	2027-28
BEGINNING FUND BALANCE	\$ 218,836	\$ 1,542,807	\$ 2,000,680	\$ 1,003,959	\$ 445,500	\$ 413,339	\$ 340,414	\$ 347,324
REVENUE:								
Over/Under	\$ 5	\$ (175)	\$ (85)	\$ (138)	\$ (100)	\$ (102)	\$ (104)	\$ (106)
A la Carte	19,461	85,040	226,750	195,582	173,749	177,919	182,011	185,833
Regular School Lunch	-	-	3,911,385	3,353	-	-	-	-
Federal Cash Reimbursement	10,117,872	11,251,270	3,466,565	4,068,085	5,592,696	5,726,921	5,858,640	5,981,671
State Cash Reimbursement	60,067	128,504	176,868	6,034,234	5,628,364	5,763,445	5,896,004	6,019,820
Catering	20,762	357,009	443,961	369,942	355,782	364,321	372,700	380,527
Federal Government Commodities	604,413	670,714	817,312	820,926	627,943	643,014	657,803	671,617
Miscellaneous Local	65,763	2,334	28,773	4,900	-	-	-	-
Snack Revenue	13,065	29,517	150,613	92,508	190,423	194,993	199,478	203,667
Breakfast Revenue	-	-	239,995	1,047	-	1,072	1,097	1,120
Contract Revenues	332,377	430,498	377,189	518,214	527,962	540,633	553,068	564,682
Transfer from General Operating Fund	-	-	-	517,140	2,901,787	2,971,430	3,039,773	3,103,608
Grant Revenues	-	-	1,063,580	1,324,200	217,839	223,067	-	-
TOTAL REVENUE	\$ 11,233,785	\$ 12,954,711	\$ 10,902,906	\$ 13,949,993	\$ 16,216,445	\$ 16,383,646	\$ 16,760,470	\$ 17,112,439
TOTAL RESOURCES	\$ 11,452,621	\$ 14,497,518	\$ 12,903,586	\$ 14,953,952	\$ 16,661,945	\$ 16,796,985	\$ 17,100,884	\$ 17,459,763
EXPENDITURES:								
Personnel	\$ 5,514,378	\$ 6,605,269	\$ 6,811,566	\$ 8,090,258	\$ 8,836,728	\$ 8,958,810	\$ 9,083,350	\$ 9,274,701
Purchased Services	205,813	213,111	163,097	224,959	273,096	279,650	286,082	292,090
Food	2,540,240	3,447,969	2,972,774	3,966,124	4,671,061	4,691,164	4,799,061	4,899,841
Commodities	604,413	670,714	817,311	820,926	627,943	643,014	657,803	671,617
Other Uses	328,421	572,990	547,736	671,455	798,246	817,404	836,204	853,764
Non-capital Equipment	60,922	101,238	124,853	83,273	194,189	198,850	203,424	207,696
Indirect Costs	-	-	403,227	596,752	776,228	794,857	813,139	830,215
Other Objects and Uses	655,627	885,547	59,063	54,705	71,115	72,822	74,497	76,061
TOTAL EXPENDITURES	\$ 9,909,814	\$ 12,496,838	\$ 11,899,627	\$ 14,508,452	\$ 16,248,606	\$ 16,456,571	\$ 16,753,560	\$ 17,105,985
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 293,339	\$ 300,414	\$ 307,324	\$ 313,778
GAAP RESERVES	-	-	-	-	120,000	40,000	40,000	40,000
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 413,339	\$ 340,414	\$ 347,324	\$ 353,778
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 9,909,814	\$ 12,496,838	\$ 11,899,627	\$ 14,508,452	\$ 16,661,945	\$ 16,796,985	\$ 17,100,884	\$ 17,459,763
ENDING BALANCE	\$ 1,542,807	\$ 2,000,680	\$ 1,003,959	\$ 445,500	\$ -	\$ -	\$ -	\$ -

*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)

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET	PROJECTED BUDGET**		
						2025-26	2026-27	2027-28
BEGINNING FUND BALANCE	\$ 5,997,847	\$ 6,263,944	\$ 7,118,591	\$ 7,386,030	\$ 7,943,597	\$ 7,943,597	\$ 7,843,597	\$ 7,643,597
REVENUE:								
Board Approved Fees	\$ 912,425	\$ 2,538,102	\$ 3,273,668	\$ 3,885,779	\$ 3,900,000	\$ 4,000,000	\$ 4,100,000	\$ 4,200,000
Donations and Contributions	1,784,604	3,640,048	4,496,446	4,699,762	5,000,000	5,100,000	5,100,000	5,100,000
Miscellaneous Local Revenue	1,681,106	2,417,734	2,821,777	3,175,042	3,500,000	3,600,000	3,600,000	3,600,000
TOTAL REVENUE	<u>\$ 4,378,135</u>	<u>\$ 8,595,884</u>	<u>\$ 10,591,891</u>	<u>\$ 11,760,583</u>	<u>\$ 12,400,000</u>	<u>\$ 12,700,000</u>	<u>\$ 12,800,000</u>	<u>\$ 12,900,000</u>
TOTAL RESOURCES	<u>\$ 10,375,982</u>	<u>\$ 14,859,828</u>	<u>\$ 17,710,482</u>	<u>\$ 19,146,613</u>	<u>\$ 20,343,597</u>	<u>\$ 20,643,597</u>	<u>\$ 20,643,597</u>	<u>\$ 20,543,597</u>
EXPENDITURES:								
Personnel	\$ 641,449	\$ 1,037,468	\$ 1,120,448	\$ 1,410,573	\$ 1,600,000	\$ 1,700,000	\$ 1,800,000	\$ 1,900,000
Purchased Services	414,260	1,714,275	2,581,592	3,376,226	2,900,000	3,000,000	3,000,000	3,000,000
Supplies	2,432,589	4,138,948	4,833,317	5,500,345	5,500,000	5,550,000	5,600,000	5,550,000
Property and Equipment	441,521	357,021	604,819	478,426	900,000	950,000	1,000,000	1,050,000
Other Uses of Funds	182,219	493,525	1,184,276	437,446	1,500,000	1,600,000	1,600,000	1,600,000
TOTAL EXPENDITURES	<u>\$ 4,112,038</u>	<u>\$ 7,741,237</u>	<u>\$ 10,324,452</u>	<u>\$ 11,203,016</u>	<u>\$ 12,400,000</u>	<u>\$ 12,800,000</u>	<u>\$ 13,000,000</u>	<u>\$ 13,100,000</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 372,000	\$ 384,000	\$ 390,000	\$ 393,000
TOTAL EXPENDITURES/ EMERGENCY RESERVE	<u>\$ 4,112,038</u>	<u>\$ 7,741,237</u>	<u>\$ 10,324,452</u>	<u>\$ 11,203,016</u>	<u>\$ 12,772,000</u>	<u>\$ 13,184,000</u>	<u>\$ 13,390,000</u>	<u>\$ 13,493,000</u>
ENDING BALANCE	<u>\$ 6,263,944</u>	<u>\$ 7,118,590</u>	<u>\$ 7,386,030</u>	<u>\$ 7,943,597</u>	<u>\$ 7,571,597</u>	<u>\$ 7,459,597</u>	<u>\$ 7,253,597</u>	<u>\$ 7,050,597</u>

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

Front Range BOCES Fund

The Front Range BOCES Fund is a custodial fund to account for activities of the Front Range BOCES. The district has an intergovernmental agreement, under which the district processes contributions and non-personnel expenditures of the Front Range BOCES. The district is acting only in a fiduciary (custodial) capacity on behalf of the Front Range BOCES. Effective 2024-25, Front Range BOCES Fund will be closed as the BOCES will have an intergovernmental agreement with another Colorado School District.

BVSD is no longer a fiduciary (custodial) account and the funds were transferred at the end of 2023-24 to Front Range BOCES.

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 265,449	\$ 322,720	\$ 349,889	\$ 268,412	\$ -
REVENUE:					
Contributions	\$ 337,007	\$ 275,933	\$ 228,590	\$ 315,000	\$ -
TOTAL REVENUE	\$ 337,007	\$ 275,933	\$ 228,590	\$ 315,000	\$ -
TOTAL RESOURCES	\$ 602,456	\$ 598,653	\$ 578,479	\$ 583,412	\$ -
EXPENDITURES:					
Personnel	\$ 156,116	\$ 156,859	\$ 165,568	\$ 165,000	\$ -
Purchased Services	63,639	82,939	123,601	130,000	-
Supplies and Other	59,981	8,966	20,898	288,412	-
TOTAL EXPENDITURES	\$ 279,736	\$ 248,764	\$ 310,067	\$ 583,412	\$ -
RESERVES:					
Reserved for Front Range BOCES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES/RESERVES AND TRANSFERS	\$ 279,736	\$ 248,764	\$ 310,067	\$ 583,412	\$ -
ENDING BALANCE	\$ 322,720	\$ 349,889	\$ 268,412	\$ -	\$ -





BOULDER VALLEY SCHOOL DISTRICT

DEBT SERVICE FUNDS

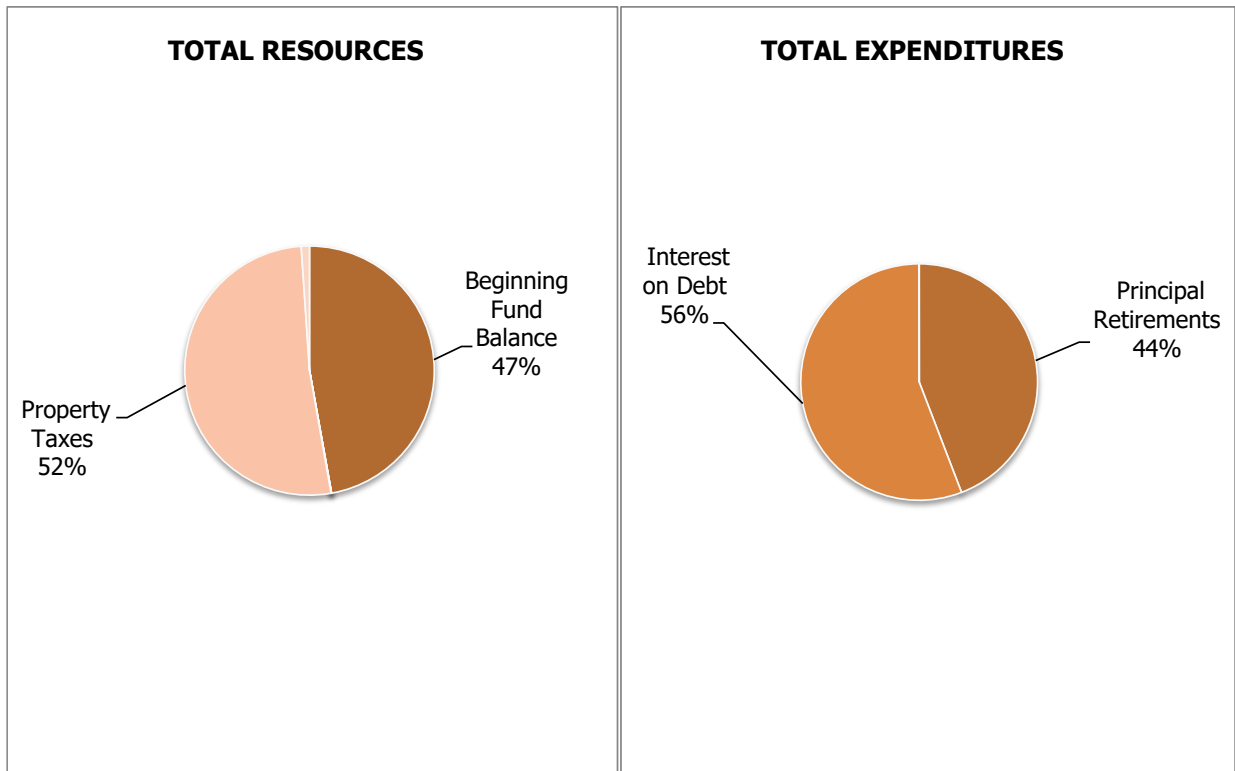
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Bond Redemption Fund

The Bond Redemption Fund mill levy for property tax collections are set to provide the appropriate funding for the district's debt service obligations, which are summarized in the table below. Boulder Valley's bonds are rated by Moody's (Aa1), Standard & Poor's (AA+), and Fitch (AA+). The rating from Standard & Poor's represents an upgrade to the district's prior AA rating and is the highest rating assigned by Standard & Poor's for any Colorado school district. 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>
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	25,815,000	34,901,594	60,716,594
2030 - 2034	148,395,000	154,697,556	303,092,556
2035 - 2039	184,555,000	117,459,019	302,014,019
2040 - 2044	234,910,000	65,964,587	300,874,587
2045 - 2049	139,955,000	19,259,728	159,214,728
2050 - 2053	34,135,000	2,977,231	37,112,231
Total	\$ 881,390,000	\$ 547,266,341	\$1,428,656,341



Bond Redemption Fund (continued)

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET	PROJECTED BUDGET*		
						2025-26	2026-27	2027-28
BEGINNING FUND BALANCE	\$ 49,925,855	\$ 49,678,228	\$ 50,883,707	\$ 65,997,076	\$ 66,617,078	\$ 69,263,884	\$ 68,445,570	\$ 68,311,513
REVENUE:								
Delinquent Property Taxes	\$ 49,600	\$ 111,893	\$ 93,368	\$ 93,012	\$ 90,000	\$ 50,000	\$ 50,000	\$ 50,000
Property Taxes	56,793,436	58,104,300	70,797,403	72,867,599	73,000,000	71,000,000	72,000,000	71,500,000
Interest Income	74,837	58,986	1,304,188	2,566,879	1,500,000	75,000	75,000	75,000
TOTAL REVENUE	\$ 56,917,873	\$ 58,275,179	\$ 72,194,959	\$ 75,527,490	\$ 74,590,000	\$ 71,125,000	\$ 72,125,000	\$ 71,625,000
TOTAL RESOURCES	<u>\$ 106,843,728</u>	<u>\$ 107,953,407</u>	<u>\$ 123,078,666</u>	<u>\$ 141,524,566</u>	<u>\$ 141,207,078</u>	<u>\$ 140,388,884</u>	<u>\$ 140,570,570</u>	<u>\$ 139,936,513</u>
EXPENDITURES:								
Principal Retirements	\$ 20,865,000	\$ 21,755,000	\$ 22,840,000	\$ 32,370,000	\$ 31,780,000	\$ 31,780,000	\$ 33,675,000	\$ 23,525,000
Interest on Debt	36,299,000	35,312,650	34,239,100	42,535,173	40,158,194	40,158,194	38,578,819	48,207,094
Other - Paying Agent Fees	1,500	2,050	2,490	2,315	5,000	5,120	5,238	5,348
TOTAL EXPENDITURES	<u>\$ 57,165,500</u>	<u>\$ 57,069,700</u>	<u>\$ 57,081,590</u>	<u>\$ 74,907,488</u>	<u>\$ 71,943,194</u>	<u>\$ 71,943,314</u>	<u>\$ 72,259,057</u>	<u>\$ 71,737,442</u>
ENDING BALANCE	<u>\$ 49,678,228</u>	<u>\$ 50,883,707</u>	<u>\$ 65,997,076</u>	<u>\$ 66,617,078</u>	<u>\$ 69,263,884</u>	<u>\$ 68,445,570</u>	<u>\$ 68,311,513</u>	<u>\$ 68,199,071</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

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

2014 Bond	Remaining Budget	2023-2024 Cumulative Expenses	2024-2025 Estimated Expenses
Residual Project Balances	5,790,602	4,765,743	1,024,859
Total Remaining 2014 Bond	\$ 5,790,602	\$ 4,765,743	\$ 1,024,859

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	2023-2024 Cumulative Expenses	2024-2025 Estimated Expenses
Project Balances	384,596,603	54,529,667	92,987,566
Total Remaining 2014 Bond	\$ 384,596,603	\$ 54,529,667	\$ 92,987,566

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	10,000,000
School Contributions	3,826,800
Total 2022 Bond	\$ 388,423,403

Building Fund (continued)

Investing in our Schools

BOULDER VALLEY SCHOOL DISTRICT

Critical Needs Budget Summary

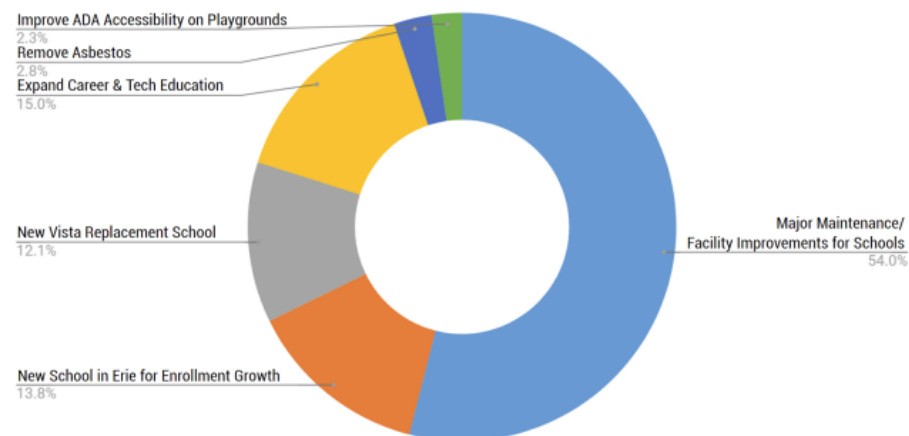
 BOULDER VALLEY SCHOOL DISTRICT	SUMMARY
Facility Condition Assessment Needs	
Priority 1: Currently Critical - needs immediate action to: return a facility to normal operation, stop accelerated deterioration or correct a cited safety hazard	\$53,288,000
Priority 2: Urgent - needs action within 2 years 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)

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET	PROJECTED BUDGET*		
						2025-26	2026-27	2027-28
BEGINNING FUND BALANCE	\$ 98,882,778	\$ 29,896,817	\$ 16,985,348	\$ 212,431,280	\$ 168,115,547	\$ 81,929,922	\$ 162,457,922	\$ 85,891,922
REVENUE:								
Net Bond Proceeds	\$ -	\$ -	\$ 200,736,857	\$ -	\$ -	\$ 162,665,000	\$ -	\$ -
Interest Income	111,941	41,843	2,424,428	7,264,325	4,000,000	4,500,000	2,500,000	800,000
School Contributions	80,000	-	-	-	3,826,800	-	-	-
Other Local Revenue	240,940	118,397	-	-	-	-	-	-
TOTAL REVENUE	\$ 432,881	\$ 160,240	\$ 203,161,285	\$ 7,264,325	\$ 7,826,800	\$ 167,165,000	\$ 2,500,000	\$ 800,000
TOTAL RESOURCES	<u>\$ 99,315,659</u>	<u>\$ 30,057,057</u>	<u>\$ 220,146,633</u>	<u>\$ 219,695,605</u>	<u>\$ 175,942,347</u>	<u>\$ 249,094,922</u>	<u>\$ 164,957,922</u>	<u>\$ 86,691,922</u>
EXPENDITURES:								
Capital Outlays	\$ 69,418,841	\$ 13,071,709	\$ 6,983,033	\$ 51,580,058	\$ 94,012,425	\$ 86,637,000	\$ 78,066,000	\$ 65,360,000
TOTAL EXPENDITURES	<u>\$ 69,418,841</u>	<u>\$ 13,071,709</u>	<u>\$ 7,715,353</u>	<u>\$ 51,580,058</u>	<u>\$ 94,012,425</u>	<u>\$ 86,637,000</u>	<u>\$ 79,066,000</u>	<u>\$ 65,360,000</u>
ENDING BALANCE	<u>\$ 29,896,818</u>	<u>\$ 16,985,348</u>	<u>\$ 212,431,280</u>	<u>\$ 168,115,547</u>	<u>\$ 81,929,922</u>	<u>\$ 162,457,922</u>	<u>\$ 85,891,922</u>	<u>\$ 21,331,922</u>

*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 - 2024	Revised 2024 - 2025	Anticipated Completion	
BCSIS/High Peaks Elementary	\$ 985,400	\$ 28,133	\$ 137,133	2027	
Bear Creek Elementary	2,398,100	3,461	-	2028	
Birch Elementary	1,180,000	16,759	62,720	2027	
Coal Creek Elementary	1,870,000	-	1,665	2028	
Columbine Elementary	467,000	286,474	160,526	2025	
Community Montessori	2,569,000	-	-	2028	
Creskide Elementary	45,027	39,310	5,717	2025	
Crest View Elementary	959,500	-	33,000	2027	
Douglass Elementary	67,002	60,656	6,346	2025	
Eisenhower Elementary	3,729,982	275,997	371,552	2028	
Emerald Elementary	83,220	76,298	6,922	2025	
Fireside Elementary	1,829,559	751,761	1,027,798	2025	
Flatirons Elementary	1,621,400	-	-	2028	
Foothill Elementary	4,063,808	443,826	376,271	2028	
Gold Hill Elementary	89,450	14,897	-	2028	
Heatherwood Elementary	3,348,000	-	-	2028	
Jamestown Elementary	51,900	14,897	-	2028	
Kohl Elementary	4,286,306	197,321	342,736	2028	
Lafayette Elementary	1,148,000	353,836	774,164	2025	
Louisville Elementary	2,158,586	242,190	896,346	2026	
Mesa Elementary	964,800	37,315	-	2028	
Nederland Elementary	1,400,532	62,589	33,319	2028	
Pioneer Elementary	3,537,000	47,086	1,321,051	2026	
Ryan Elementary	1,459,000	22,763	556,260	2026	
Sanchez Elementary	2,248,877	601,704	1,647,173	2025	
Superior Elementary	575,000	28,452	726	2028	
University Hill Elementary	859,897	310,164	549,733	2025	
Whittier Elementary	1,249,200	33,363	52,024	2027	
New School in Erie	40,950,000	5,099	-	2029	
Total Elementary School Projects	\$ 86,195,546	\$ 3,954,352	\$ 8,363,182		

Middle School Projects					
Location	Adjusted Building Fund Budget	Project To Date 2022 - 2024	Revised 2024 - 2025	Anticipated Completion	
Angevine Middle	\$ 3,466,178	\$ 942,881	\$ 2,523,297	2025	
Broomfield Heights Middle	4,033,526	1,045,073	2,988,453	2025	
Casey Middle	2,635,700	32,518	1,066,269	2026	
Centennial Middle	6,007,500	693,497	440,601	2027	
Louisville Middle	2,953,369	58,972	1,021,066	2026	
Manhattan Middle	3,205,400	-	110,000	2027	
Platt Middle	4,174,000	-	146,000	2027	
Southern Hills Middle	2,452,300	40,916	87,363	2027	
Total Middle School Projects	\$ 28,927,973	\$ 2,813,857	\$ 8,383,049		



Building Fund (continued)

Project List (continued)

High School Projects					
Location	Adjusted Building Fund Budget	Project To Date 2022 - 2024	Revised 2024 - 2025	Anticipated Completion	
Arapahoe Ridge High	\$ 25,453,200	\$ 817,363	\$ 3,371,870	2027	
Boulder High	17,756,030	599,948	2,027,188	2027	
Broomfield High	16,993,682	4,326,608	9,376,020	2026	
Centaurus High	15,047,905	6,234,007	6,682,453	2026	
Fairview High	15,506,400	586,014	1,581,345	2028	
Monarch High	15,370,576	255,716	4,821,093	2026	
New Vista High	51,829,767	26,427,461	21,845,041	2026	
Total High School Projects	\$ 157,957,560	\$ 39,247,117	\$ 49,705,010		

PK-8 and Mid/Sr Projects					
Location	Adjusted Building Fund Budget	Project To Date 2022 - 2024	Revised 2024 - 2025	Anticipated Completion	
Aspen Creek PK-8	\$ 5,102,000	\$ 1,495,518	\$ 277,509	2027	
Eldorado PK-8	3,269,000	1,414,700	-	2028	
Meadowlark PK-8	94,235	54,792	39,442	2025	
Monarch PK-8	3,546,792	107,885	1,192,756	2026	
Nederland Middle-Senior High	10,589,000	38,574	12,699	2028	
Total K-8 and Mid/Sr Projects	\$ 22,601,027	\$ 3,111,470	\$ 1,522,406		

Charters					
Location	Adjusted Building Fund Budget	Project To Date 2022 - 2024	Revised 2024 - 2025	Anticipated Completion	
Boulder Prep High	\$ 595,437	\$ 258,654	\$ 336,783	2025	
Horizons K-8	1,218,938	6,255	411,393	2026	
Justice High	719,155	671,022	48,133	2025	
Peak To Peak	12,251,655	1,303,080	9,804,229	2026	
Summit Middle	1,415,766	161,794	1,465,912	2026	
Total K-8 and Mid/Sr Projects	\$ 16,200,951	\$ 2,400,805	\$ 12,066,450		

District Wide					
Location	Adjusted Building Fund Budget	Project To Date 2022 - 2024	Revised 2024 - 2025	Anticipated Completion	
Education Center	\$ 459,000	\$ 94,341	\$ 67,366	2025	
Culinary Center	1,375,909	175,564	1,200,345	2025	
Halcyon	50,959	50,959	-	2024	
Mapleton	214,000	-	7,000	2027	
Lafayette Bus Terminal	261,000	-	9,000	2027	
Total District Wide	\$ 2,360,868	\$ 320,864	\$ 1,283,711		

Building Fund (continued)

Project List (continued)

Administrative					
Location	Adjusted Building Fund Budget	Project To Date 2022 - 2024	Revised 2024 - 2025	Anticipated Completion	
2014 Bond Project Completions	\$ 5,790,602	\$ 4,765,743	\$ 1,024,859	2025	
Bond Administrative	2,200,000	1,702,475	(152,005)	2029	
Debt Issuance	1,736,857	732,320	-	2029	
Total Administrative	\$ 9,727,459	\$ 7,200,538	\$ 872,854		

Allocations					
Location	Adjusted Building Fund Budget	Project To Date 2022 - 2024	Revised 2024 - 2025	Anticipated Completion	
Asbestos Removal	\$ 7,010,259	\$ -	1,817,600	2028	
ADA Accessibility Playgrounds	4,577,286	246,406	1,417,079	2028	
Total Allocations	\$ 11,587,545	\$ 246,406	\$ 3,234,679		

Reserves					
Location	Adjusted Building Fund Budget	Project To Date 2022 - 2024	Revised 2024 - 2025	Anticipated Completion	
Bond Premium / Discount	\$ 7,294,400	\$ -	\$ 2,042,432	2029	
Inflation	30,138,364	-	1,642,710	2029	
Program Reserve	17,395,512	-	4,895,942	2029	
Total Reserves	\$ 54,828,276	\$ -	\$ 8,581,084		

GRAND TOTAL	\$ 390,387,205	\$ 59,295,410	\$ 94,012,425		
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Capital Reserve Fund

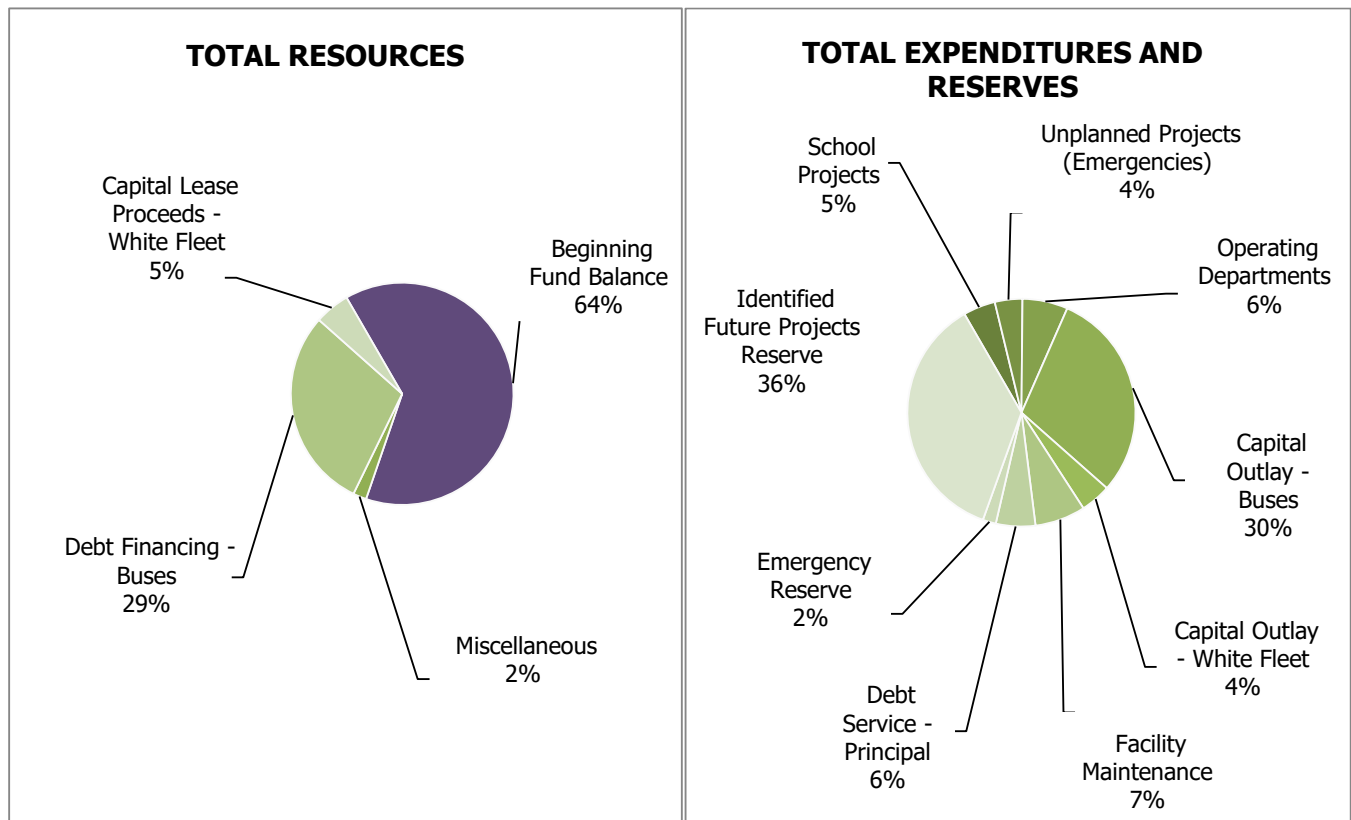
District staff evaluates capital project requests and prioritizes them based on health/safety issues, protection of the facility, improvement of an educational program, replacement of depreciated items, and impacts to the district's operating budget. Projects normally fall into the following major areas: school health/safety repairs, mechanical systems repairs, fiber optic cable expansion and repairs, maintenance support, and vehicle replacements.

Vehicle replacements, including buses and white fleet vehicles, increased in the prior year, after a couple of years of backlogs due to national production delays. The increase in vehicle replacements is expected to continue in the current year. The budget assumes that any buses currently on order will be received in the current year and that the majority of purchases will be financed. The district has also ordered more white fleet vehicles and is budgeting for receipt of all ordered vehicles this year.

Starting in the FY25 Revised Budget, the total white fleet lease payments will be budgeted in Operating Expenses, as opposed to estimating a portion to be restated as principal and interest for GASB 87, Leases. At year end, a budget adjustment will be made to align with actuals upon completion of the annual GASB 87 restatement entry from lease expense to principal and interest.

A one-time receipt, approximately \$4.2M, of insurance claims, received in the prior year, will be used to complete repairs to facility roofs and/or exteriors for hail damage sustained in previous fiscal years. The work will commence in the current fiscal, but is not estimated to be completed until next fiscal year. Work estimated to be completed next fiscal year is budgeted as part of the Identified Future Projects Reserve.

All carryover projects are identified as one-time expenditures and will not lead to an ongoing deficit.



Capital Reserve Fund (continued)

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET	PROJECTED BUDGET*		
						2025-26	2026-27	2027-28
BEGINNING FUND BALANCE	\$ 6,882,117	\$ 5,003,177	\$ 5,112,662	\$ 5,141,513	\$ 10,240,869	\$ 7,215,982	\$ 5,247,091	\$ 3,233,303
REVENUE:								
Sale of Fixed Assets	\$ 269,082	\$ -	\$ -	\$ 96,339	\$ 54,271	\$ -	\$ -	\$ -
Insurance Proceeds	-	-	-	4,234,638	-	-	-	-
Local Grant Revenue	231,198	-	1,600,015	1,040,287	-	-	-	-
Rentals	86,819	49,107	50,580	52,097	53,660	55,270	56,928	58,636
Miscellaneous	-	171,106	312,296	205,915	314,019	169,555	173,455	177,098
Debt Financing - Buses	-	-	-	1,822,900	4,729,586	1,943,096	1,987,787	2,029,531
Capital Lease Proceeds - White Fleet	-	26,431	283,014	1,182,520	820,000	339,680	347,493	354,790
Transfer from Preschool Fund	13,299	13,299	13,299	13,299	-	-	-	-
Transfer from General Operating Fund	1,842,976	2,781,574	2,677,961	3,677,961	2,802,961	2,870,232	2,936,247	2,997,908
TOTAL REVENUE	\$ 2,443,374	\$ 3,041,517	\$ 4,937,165	\$ 12,325,956	\$ 8,774,497	\$ 5,377,833	\$ 5,501,910	\$ 5,617,963
TOTAL RESOURCES	\$ 9,325,491	\$ 8,044,694	\$ 10,049,827	\$ 17,467,469	\$ 19,015,366	\$ 12,593,815	\$ 10,749,001	\$ 8,851,266
EXPENDITURES:								
School Projects	\$ 1,556,820	\$ 583,418	\$ 431,260	\$ 426,397	\$ 866,733	\$ 887,535	\$ 907,948	\$ 927,015
Unplanned Projects (Emergencies)	-	-	-	-	741,332	696,703	712,727	697,640
Operating Departments	768,707	524,246	406,147	555,729	1,220,808	1,250,107	1,278,859	1,305,715
Capital Outlay - Buses	361,087	-	2,186,657	3,159,303	5,680,196	1,943,096	1,987,787	2,029,531
Capital Outlay - White Fleet	-	26,431	283,014	1,182,520	820,000	339,680	347,493	354,790
Facility Maintenance	1,110,543	886,274	858,493	1,071,246	1,360,362	1,393,011	1,425,050	1,454,976
Debt Service - Principal	496,701	878,822	714,835	764,064	1,060,551	786,004	804,082	820,968
Debt Service - Interest	28,456	32,841	27,908	67,341	49,402	50,588	51,752	52,839
TOTAL EXPENDITURES	\$ 4,322,314	\$ 2,932,032	\$ 4,908,314	\$ 7,226,600	\$ 11,799,384	\$ 7,346,724	\$ 7,515,698	\$ 7,643,474
RESERVES:								
Emergency Reserve	\$ -	\$ -	\$ -	\$ -	\$ 353,981	\$ 220,402	\$ 225,471	\$ 229,304
Identified Future Projects Reserve	-	-	-	-	6,862,001	5,026,689	3,007,832	978,488
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 7,215,982	\$ 5,247,091	\$ 3,233,303	\$ 1,207,792
TOTAL EXPENDITURES AND RESERVES	\$ 4,322,314	\$ 2,932,032	\$ 4,908,314	\$ 7,226,600	\$ 19,015,366	\$ 12,593,815	\$ 10,749,001	\$ 8,851,266
ENDING BALANCE	\$ 5,003,177	\$ 5,112,662	\$ 5,141,513	\$ 10,240,869	\$ -	\$ -	\$ -	\$ -

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



Capital Reserve Fund (continued)

Project List

		2024-25 Revised Budget
School Projects & Unplanned Projects (Emergencies)		
Arapahoe Ridge Campus	Portable 4 Modifications (includes carry over)	11,640
Culinary Center	Boiler Room Heat Mitigation	10,000
Technical ED Center	Instructional Kitchen (includes carry over)	47,318
Sombrero Marsh	Interior Building Space Remodel	47,446
Transportation	Design For Boulder Terminal EV Chargers	27,180
Transportation	FEAP-Xcel Program EV Buses (includes carry over)	1,250
District Wide	Athletic Improvements (includes carry over)	76,888
District Wide	Furniture & Fixtures (includes carry over)	153,503
District Wide	Indoor Air Quality (includes carry over)	31,819
District Wide	Special Education Modifications &/or Equipment (includes carry over)	16,350
District Wide	ILC Swing Inspections (includes carry over)	8,701
District Wide	Roofing & Other Hail Damage Projects (includes carry over)	434,638
District Wide	Unplanned Projects (Emergencies) (includes carry over)	741,332
Total School Projects :		\$ 1,608,065
Operating Departments & District Vehicles		
Food Services	Food Services Equipment Upkeep & Purchases (includes carry over)	\$ 30,000
Information Technology	Fiber Improvements & Repairs (includes carry over)	71,738
Health Services	Health Services Equipment	1,990
Security	Building Improvements & Equipment (includes carry over)	160,279
Transportation	Equipment Upkeep & Purchases (includes carry over)	46,137
Transportation	Preschool Safety Seats	10,000
Transportation	Other Student Transport Vehicles	124,914
Transportation	Buses - Capital Outlay (includes carry over)	5,680,196
Transportation	Vehicles - White Fleet Modifications/Equip/Rental (includes carry over)	72,750
Transportation	Vehicles - White Fleet Maintenance & Misc Fees (includes carry over)	703,000
Transportation	White Fleet Capital Outlay - Leases	820,000
Total Operating Departments & District Vehicles :		\$ 7,721,004
Facility Maintenance		
District Wide	Fire Safety Suppression (includes carry over)	\$ 19,494
District Wide	HVAC (includes carry over)	48,821
District Wide	Doors & Windows (includes carry over)	22,375
District Wide	Elevator Repairs (includes carry over)	72,236
District Wide	Americans With Disabilities Act (includes carry over)	15,261
District Wide	Environmental Management (includes carry over)	69,569
District Wide	Backflow Preventer Replacement (includes carry over)	36,789
District Wide	Concrete / Asphalt (includes carry over)	123,754
District Wide	Electrical (includes carry over)	55,791
District Wide	Grounds (includes carry over)	394,860
District Wide	Maintenance Equipment (includes carry over)	160,579
District Wide	EV Charging Stations Maint & Repairs	20,000
District Wide	Roofing	74,884
District Wide	Custodial Equipment (includes carry over)	55,576
District Wide	Playgrounds (includes carry over)	31,490
District Wide	Minor Facility Improvements (includes carry over)	40,000
District Wide	Flooring (includes carry over)	33,537
District Wide	Painting (includes carry over)	14,377
District Wide	Plumbing (includes carry over)	70,969
Total Facility Maintenance :		\$ 1,360,362
Debt Service		
Accounting Svcs	Debt Service - Principal, Buses & White Fleet	\$ 1,060,551
Accounting Svcs	Debt Service - Interest, Buses & White Fleet	49,402
Total Debt Service :		\$ 1,109,953
Reserves		
Emergency Reserve (TABOR - 3% Budget)		\$ 353,981
Identified Future Projects Reserve		6,862,001
Total Reserves :		\$ 7,215,982
GRAND TOTAL :		\$ 19,015,366



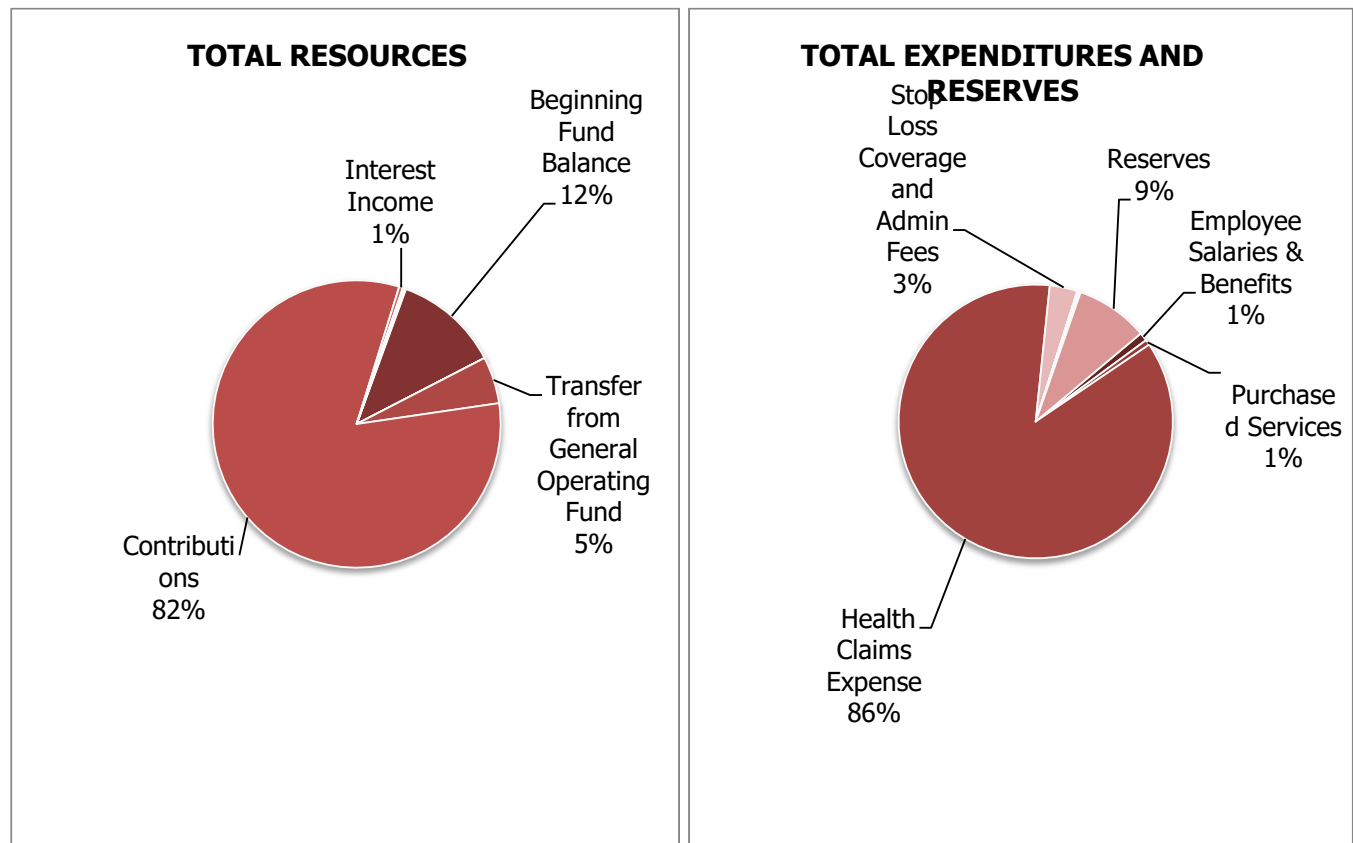
BOULDER VALLEY SCHOOL DISTRICT

INTERNAL SERVICE FUNDS

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Health Insurance Fund

The Health Insurance Fund is an internal service fund used to account for claims, administrative fees, and stop loss insurance coverage for the district's self-funded health insurance employee benefit program. Employees will have the choice of participating in the district's self-funded plan administered by United Healthcare or a traditional plan offered by Kaiser Permanente. Employees have the option to purchase dependent coverage. For 2024-25, the district will contribute an annual premium of \$8,875 per eligible employee, an increase of 5.0 percent over the prior year. An additional \$2.5M transfer to the Health Fund is for a pending item in the employee negotiations process. This transfer is planned to offset lower employee contributions for the 2024-25 fiscal year. The transfer will occur if the negotiated item is successful in the coming months.



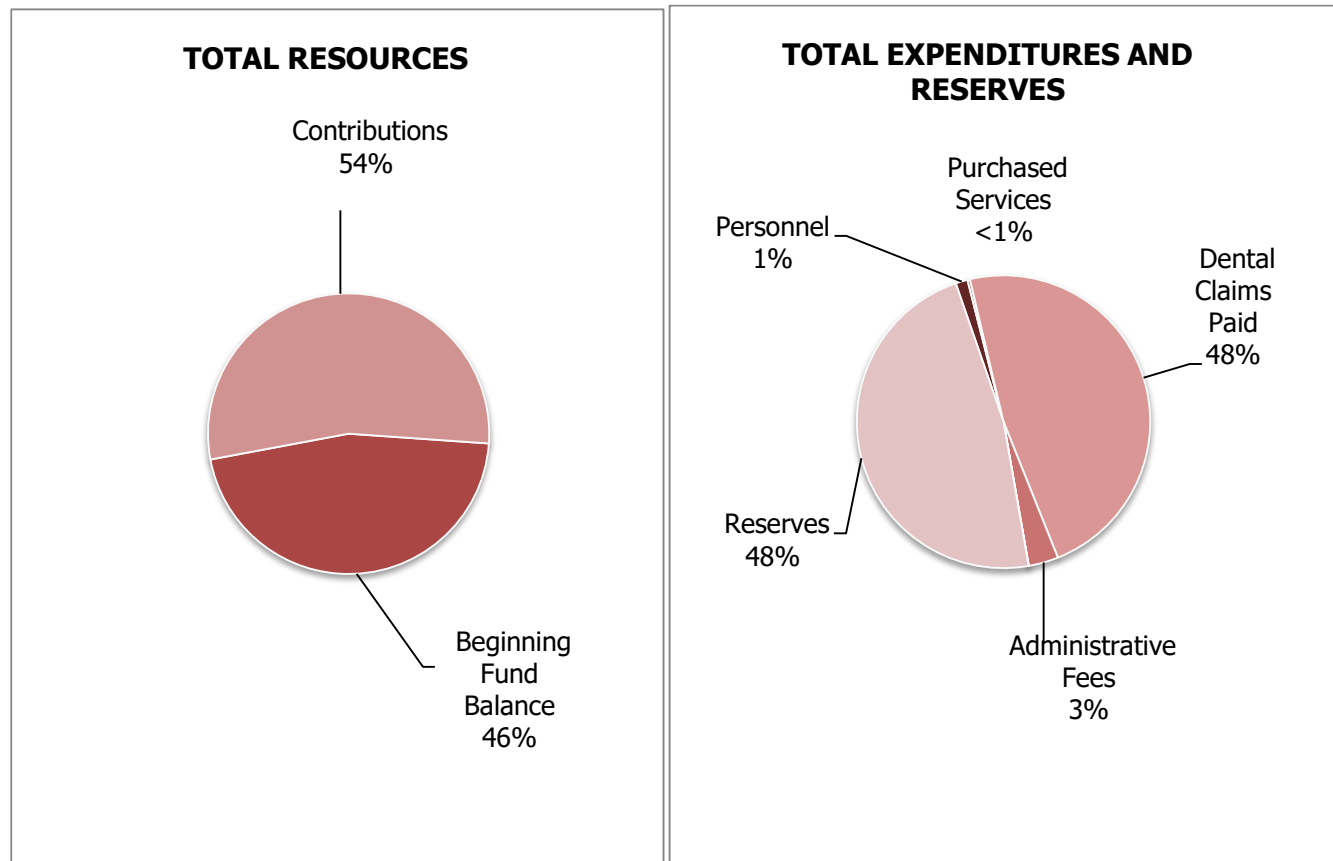
Health Insurance Fund (continued)

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET	PROJECTED BUDGET*		
						2025-26	2026-27	2027-28
BEGINNING FUND BALANCE	\$ 6,073,818	\$ 7,226,152	\$ 8,958,298	\$ 6,515,230	\$ 5,608,124	\$ 4,057,568	\$ 1,558,207	\$ 1,675,435
REVENUE:								
Transfer from General Operating Fund	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -
Contributions	34,409,404	34,773,538	35,970,036	39,045,977	38,868,372	42,311,791	45,127,381	47,383,750
Interest Income	6,777	11,428	184,244	268,423	200,000	200,000	200,000	200,000
Miscellaneous	127,622	28,135	274,309	45,282	25,000	25,600	26,189	26,739
Eco Pass Program	73,553	71,260	73,070	68,845	80,000	81,920	83,804	85,564
Employee Benefit Program	64,990	68,985	73,891	79,238	65,000	66,560	68,091	69,521
TOTAL REVENUE	\$ 34,682,346	\$ 34,953,346	\$ 36,575,550	\$ 39,507,765	\$ 41,738,372	\$ 42,685,871	\$ 45,505,465	\$ 47,765,574
TOTAL RESOURCES	\$ 40,756,164	\$ 42,179,498	\$ 45,533,848	\$ 46,022,995	\$ 47,346,496	\$ 46,743,439	\$ 47,063,671	\$ 49,441,009
EXPENDITURES:								
Personnel	\$ 417,171	\$ 408,305	\$ 410,891	\$ 481,482	\$ 468,500	\$ 468,500	\$ 491,925	\$ 516,521
Purchased Services	276,637	143,949	182,580	202,492	300,000	300,000	306,900	313,345
Health Claims Expense	31,476,547	30,483,294	36,219,718	37,259,942	40,778,564	42,633,063	42,764,717	44,902,952
Stop Loss Coverage and Admin Fees	1,140,020	2,049,911	2,070,913	2,346,598	1,546,864	1,583,989	1,620,421	1,654,450
ACA and Miscellaneous	11,345	12,860	10,934	16,024	20,000	20,480	20,951	21,391
Wellness Program	37,822	7,068	8,626	8,149	50,000	51,200	52,378	53,478
Employee Benefit Program	64,561	70,501	73,420	77,245	60,000	61,440	62,853	64,173
Eco Pass Program	105,909	45,312	41,536	22,939	65,000	66,560	68,091	69,521
TOTAL EXPENDITURES	\$ 33,530,012	\$ 33,221,200	\$ 39,018,618	\$ 40,414,871	\$ 43,288,928	\$ 45,185,232	\$ 45,388,236	\$ 47,595,832
RESERVES:								
Reserved for Health Benefits	\$ -	\$ -	\$ -	\$ -	\$ 4,057,568	\$ 1,558,207	\$ 1,675,435	\$ 1,845,177
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 4,057,568	\$ 1,558,207	\$ 1,675,435	\$ 1,845,177
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 33,530,012	\$ 33,221,200	\$ 39,018,618	\$ 40,414,871	\$ 47,346,496	\$ 46,743,439	\$ 47,063,671	\$ 49,441,009
ENDING BALANCE	\$ 7,226,152	\$ 8,958,298	\$ 6,515,230	\$ 5,608,124	\$ -	\$ -	\$ -	\$ -

*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 2024-25, the district will contribute \$564 per eligible employee; there is no increase from the prior year.



Dental Insurance Fund (continued)

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET	PROJECTED BUDGET*		
						2025-26	2026-27	2027-28
BEGINNING FUND BALANCE	\$ 1,143,043	\$ 1,412,063	\$ 1,760,933	\$ 2,074,446	\$ 2,430,334	\$ 2,526,014	\$ 2,451,078	\$ 2,371,095
REVENUE:								
Contributions	\$ 2,706,704	\$ 2,731,042	\$ 2,854,344	\$ 2,912,207	\$ 2,860,000	\$ 2,860,000	\$ 3,003,000	\$ 3,158,045
Interest Income	1,061	1,791	28,858	42,043	32,000	20,000	15,000	15,000
TOTAL REVENUE	\$ 2,707,765	\$ 2,732,833	\$ 2,883,202	\$ 2,954,250	\$ 2,892,000	\$ 2,880,000	\$ 3,018,000	\$ 3,173,045
TOTAL RESOURCES	<u>\$ 3,850,808</u>	<u>\$ 4,144,896</u>	<u>\$ 4,644,135</u>	<u>\$ 5,028,696</u>	<u>\$ 5,322,334</u>	<u>\$ 5,406,014</u>	<u>\$ 5,469,078</u>	<u>\$ 5,544,140</u>
EXPENDITURES:								
Personnel	\$ 58,691	\$ 50,165	\$ 51,257	\$ 74,277	\$ 70,320	\$ 73,836	\$ 77,528	\$ 79,156
Purchased Services	9,945	8,936	6,751	9,436	15,000	18,000	18,000	18,000
Dental Claims Paid	2,218,727	2,187,488	2,307,302	2,349,219	2,535,000	2,687,100	2,821,455	2,962,528
Administrative Fees	151,382	137,373	204,379	165,430	175,000	175,000	180,000	180,000
Supplies and Materials	-	-	-	-	1,000	1,000	1,000	1,000
TOTAL EXPENDITURES	\$ 2,438,745	\$ 2,383,962	\$ 2,569,689	\$ 2,598,362	\$ 2,796,320	\$ 2,954,936	\$ 3,097,983	\$ 3,240,684
RESERVES:								
Reserved for Dental Benefits	\$ -	\$ -	\$ -	\$ -	\$ 2,526,014	\$ 2,451,078	\$ 2,371,095	\$ 2,303,456
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,526,014</u>	<u>\$ 2,451,078</u>	<u>\$ 2,371,095</u>	<u>\$ 2,303,456</u>
TOTAL EXPENDITURES/RESERVES AND TRANSFERS	<u>\$ 2,438,745</u>	<u>\$ 2,383,962</u>	<u>\$ 2,569,689</u>	<u>\$ 2,598,362</u>	<u>\$ 5,322,334</u>	<u>\$ 5,406,014</u>	<u>\$ 5,469,078</u>	<u>\$ 5,544,140</u>
ENDING BALANCE	<u>\$ 1,412,063</u>	<u>\$ 1,760,935</u>	<u>\$ 2,074,446</u>	<u>\$ 2,430,334</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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





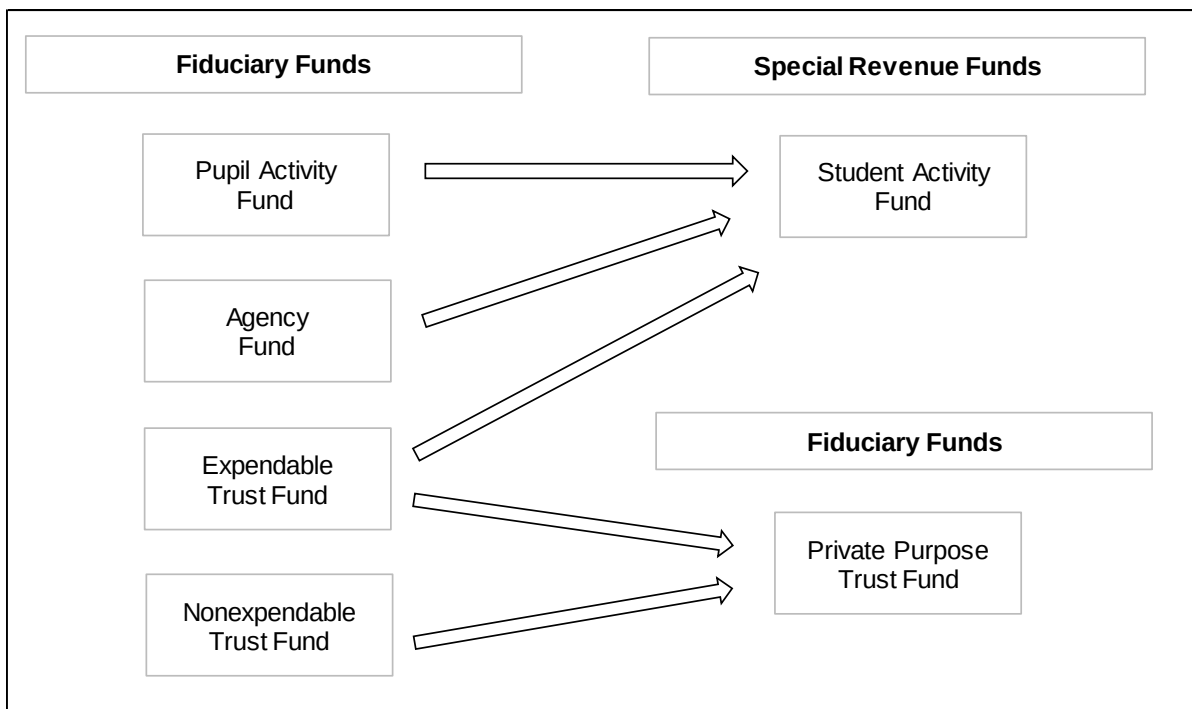
BOULDER VALLEY SCHOOL DISTRICT

FIDUCIARY FUNDS

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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)

	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 REVISED BUDGET	PROJECTED BUDGET**		
						2025-26	2026-27	2027-28
Nonexpendable Trust Funds								
Beginning Fund Balance	\$ 1,348,178	\$ 1,314,363	\$ 1,257,921	\$ 1,248,910	\$ 1,251,260	\$ 1,251,260	\$ 1,251,260	\$ 1,251,260
Revenue	10,685	7,934	54,738	78,924	75,000	65,000	70,000	75,000
Total Resources	\$ 1,358,863	\$ 1,322,297	\$ 1,312,659	\$ 1,327,834	\$ 1,326,260	\$ 1,316,260	\$ 1,321,260	\$ 1,326,260
Expenditures	\$ 44,500	\$ 64,375	\$ 63,749	\$ 76,574	\$ 75,000	\$ 65,000	\$ 70,000	\$ 75,000
Ending Balance	\$ 1,314,363	\$ 1,257,922	\$ 1,248,910	\$ 1,251,260	\$ 1,251,260	\$ 1,251,260	\$ 1,251,260	\$ 1,251,260
GRAND TOTAL								
BEGINNING FUND BALANCE	\$ 1,348,178	\$ 1,314,363	\$ 1,257,921	\$ 1,248,910	\$ 1,251,260	\$ 1,251,260	\$ 1,251,260	\$ 1,251,260
TOTAL REVENUE	10,685	7,934	54,738	78,924	75,000	65,000	70,000	75,000
TOTAL RESOURCES	<u>\$ 1,358,863</u>	<u>\$ 1,322,297</u>	<u>\$ 1,312,659</u>	<u>\$ 1,327,834</u>	<u>\$ 1,326,260</u>	<u>\$ 1,316,260</u>	<u>\$ 1,321,260</u>	<u>\$ 1,326,260</u>
TOTAL EXPENDITURES	<u>\$ 44,500</u>	<u>\$ 64,375</u>	<u>\$ 63,749</u>	<u>\$ 76,574</u>	<u>\$ 75,000</u>	<u>\$ 65,000</u>	<u>\$ 70,000</u>	<u>\$ 75,000</u>
ENDING BALANCE	<u>\$ 1,314,363</u>	<u>\$ 1,257,922</u>	<u>\$ 1,248,910</u>	<u>\$ 1,251,260</u>	<u>\$ 1,251,260</u>	<u>\$ 1,251,260</u>	<u>\$ 1,251,260</u>	<u>\$ 1,251,260</u>

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





BOULDER VALLEY SCHOOL DISTRICT

INFORMATIONAL SECTION

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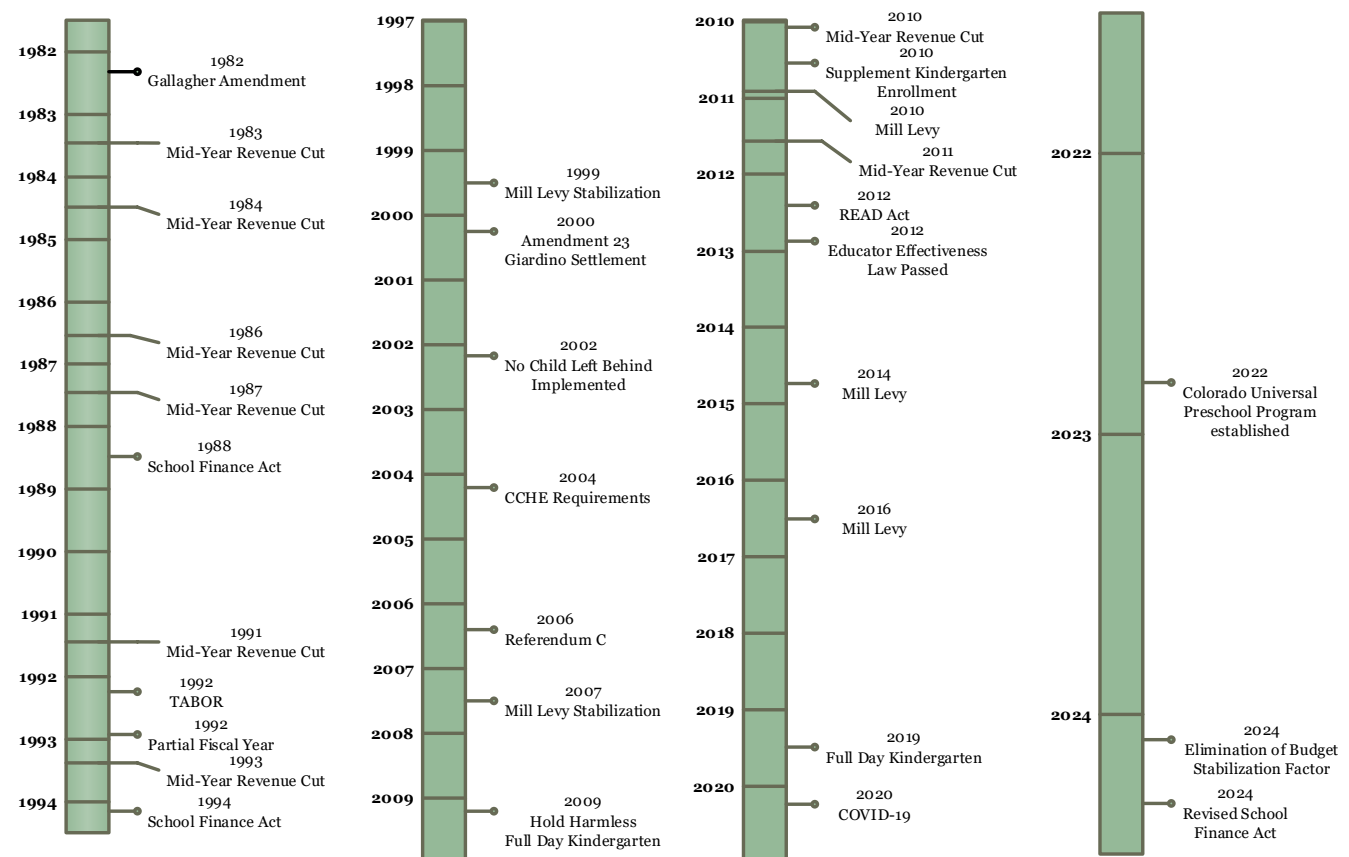
A Generation of Colorado School Finance

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:

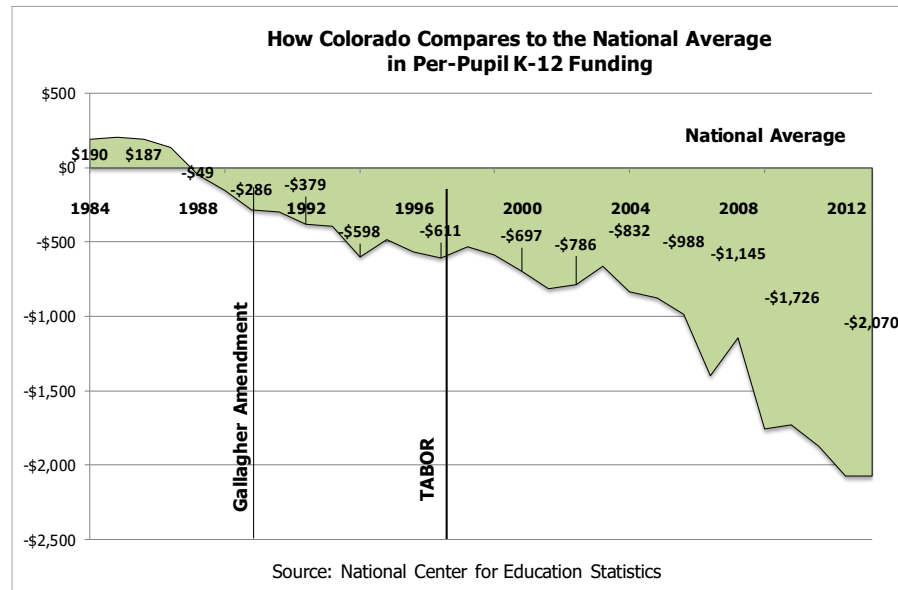
- Changes in Federal and State Laws
- Economic Conditions in Colorado
- Population Growth and Demographic Trends
- Advances in Technology

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.

In 2024, the governor and lawmakers eliminated the Budget Stabilization Factor with the Joint Budget Committee (JBC) voting to fully pay it down.

Also in 2024, revisions were made to the School Finance Act that will affect district funding beginning with the 2025-26 fiscal year.



Per Pupil Expenditures

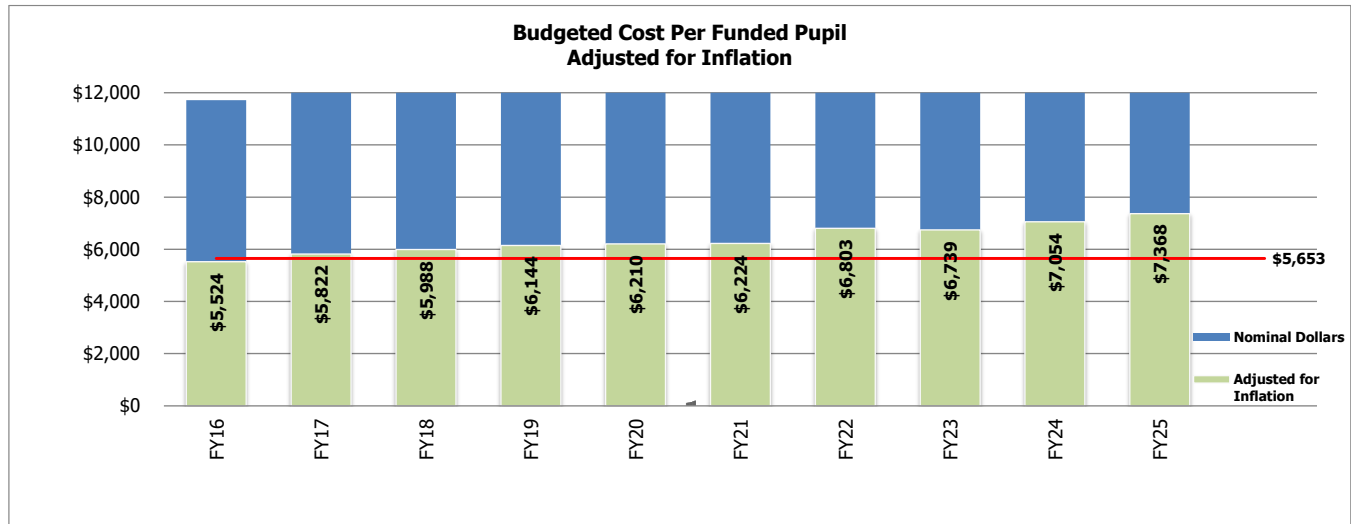
The charts below show what the actual cost per funded pupil is in BVSD compared to the School Finance Act per pupil revenue (PPR). From this presentation, we get a truer picture of the breakdown of funding per student as it relates to total budgeted expenditures, which utilize revenue from PPR, election 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	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	24-25 FY25
Budgeted Funded Pupil Count		30,875	29,672	29,822	29,794	30,302	30,410	29,440	28,765	28,047	27,471
* Operating Expenditures (in Thousands)		361,632	376,664	402,725	420,195	443,279	452,750	512,131	527,951	559,132	572,015
* Cost Per Funded Pupil		\$11,713	\$12,694	\$13,504	\$14,103	\$14,629	\$14,888	\$17,396	\$18,354	\$19,936	\$20,822
**CPI -U		243.54	250.43	259.01	263.64	270.56	274.72	293.70	312.80	324.58	324.58
Denver-Boulder Area Index (Base/CPI-U)		0.47	0.46	0.44	0.44	0.42	0.42	0.39	0.37	0.35	0.35
Adjusted Cost		5,524	5,822	5,988	6,144	6,210	6,224	6,803	6,739	7,054	7,368

*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.



Funded Pupil Count: is the number of full-time equivalent students attending the district's schools. This number is used in determining funding from the School Finance Act.

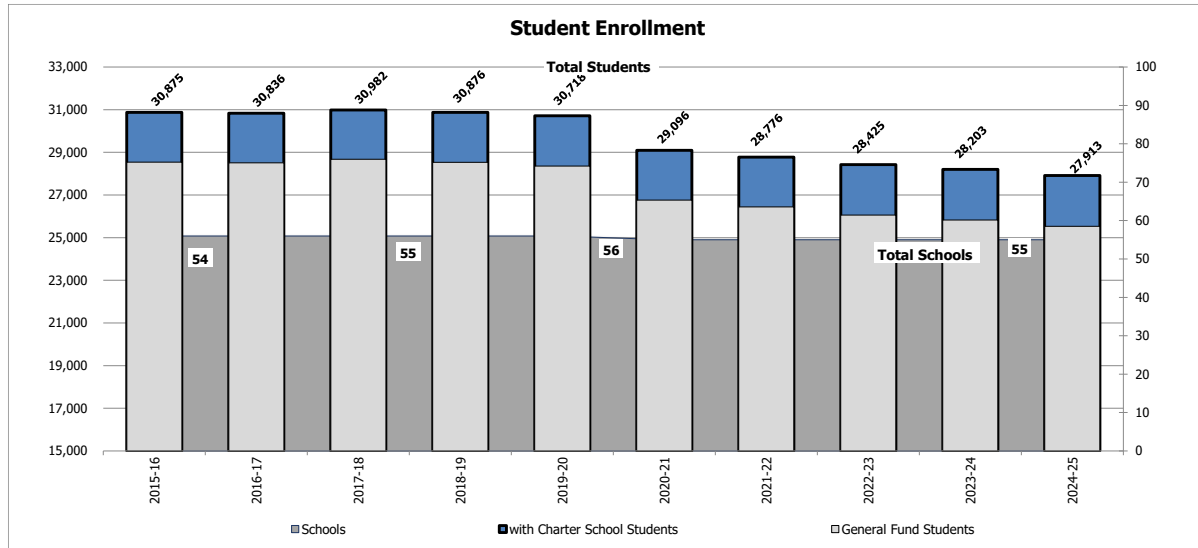
Operating Expenditures: are the operating budgets of the district, including: The General Fund, and transfers to the Athletics Fund, Community Schools Fund, Student Activities Fund, Capital Reserve Fund, Insurance Reserve Fund, Special Revenue Funds, Food Services Fund, Other Enterprise Funds, and the Charter School Fund.

Sources: Student and dollar data from Revised Adopted Budget Documents for each year listed.

CPI data from U. S. Department of Labor - <http://www.bls.gov/cpi>

Student Enrollment

From 2012 to 2017, total district enrollment flattened out, averaging a 0.9 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.



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 part-time kindergarten through twelfth grade students as half-time within the fiscal year for which funding is received. Enrollment numbers include the preschool level, while the student FTE no longer reflects the Pre-K level which is funded through the Universal Preschool Program.

	Oct-20 Submitted	Oct-21 Submitted	Oct-22 Submitted	Oct-23 Submitted	Oct-24 Revised
Student Enrollment					
K-12	28,389	28,113	27,543	27,287	27,143
Pre-K*	707	663	882	916	770
Total Enrollment	29,096	28,776	28,425	28,203	27,913

*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 20-21 Submitted	FY 21-22 Submitted	Oct-22 Submitted	Oct-23 Submitted	Oct-24 Revised
Student FTE					
Elem	11,236.5	11,303.5	11,055.5	10,790.7	10,666.5
Middle	6,747.5	6,491.5	6,306.0	6,386.5	6,426.5
Senior	10,313.0	9,771.5	9,846.0	9,982.5	9,947.5
Other*	402.0	379.5	399.0	24.0	22.0
Total FTE	28,699.0	27,946.0	27,606.5	27,183.7	27,062.5
Change from Prior Year	(1,603.4)	(753.0)	(339.5)	(422.8)	(121.2)
% change from Prior Year	-5.29%	-2.62%	-1.21%	-1.53%	-0.45%

*Effective October 2023, student FTE no longer reflects Pre-K.



Authorized FTE History Summary – All Funds

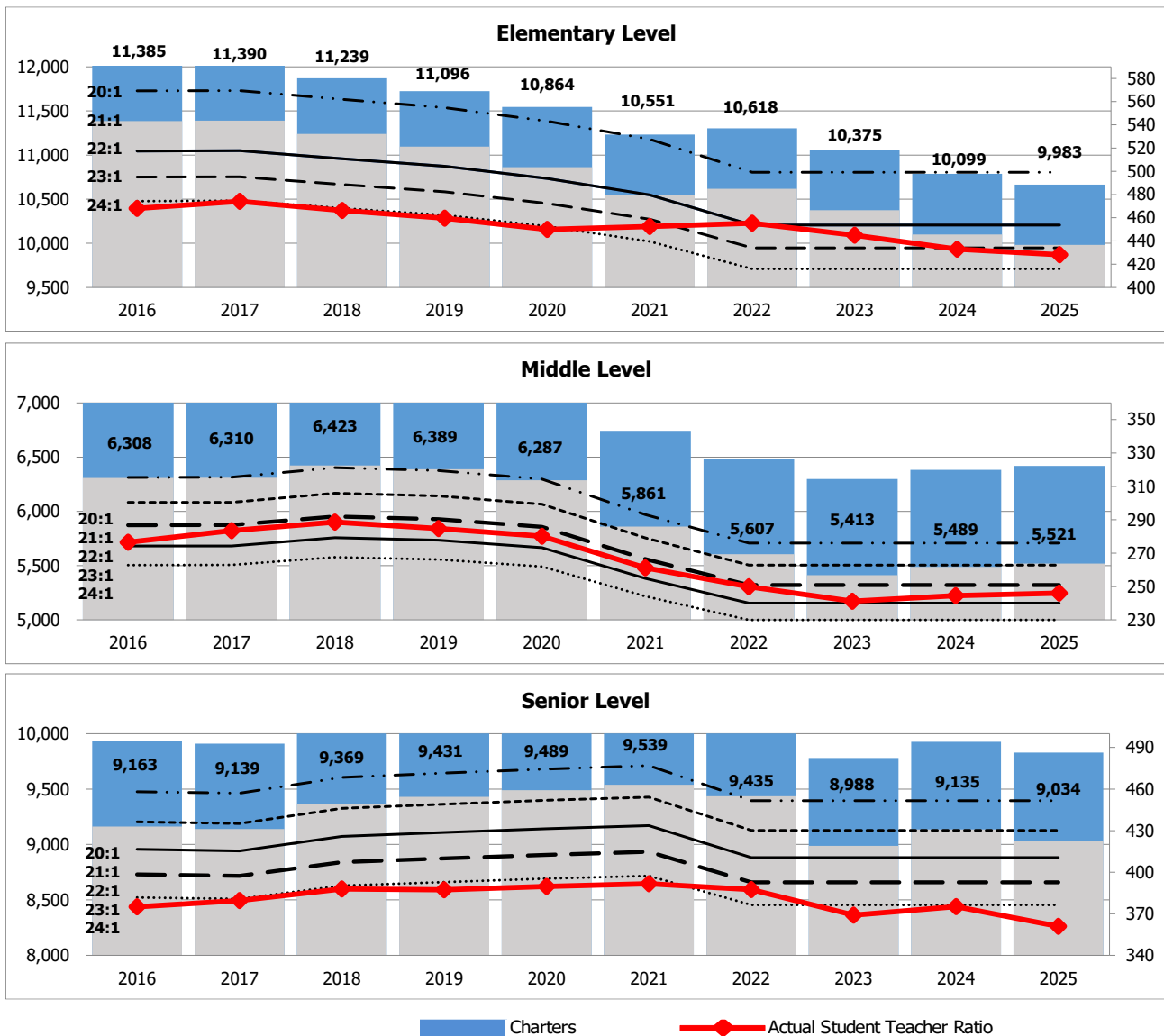
Full time equivalent positions (FTE) are determined by dividing the total of all standard salaries in a position by the standard salary for that position. Totals include charter schools.

	2020-21	2021-22	2022-23	2023-24	2024-25
Classroom Teachers	1759.346	1721.242	1684.032	1692.364	1658.967
Other Teachers	183.084	199.255	232.155	278.762	269.233
Psych/Social Workers/OT/PT/Nurses	130.595	140.087	137.820	140.177	154.594
Admin/Principals	172.959	172.056	173.949	177.516	174.712
Professional Support	132.476	155.375	173.283	183.835	180.333
Technical Support	54.837	57.827	57.077	46.495	51.107
Paraeducators/Liaisons/Monitors	564.793	609.229	644.525	701.928	658.483
Office/Administrative Support	246.026	238.768	235.698	246.333	242.297
Trades and Services	555.726	578.111	564.652	559.853	517.793
TOTAL FTE:	3,799.842	3,871.950	3,903.191	4,027.238	3,907.519

Student Teacher Ratios

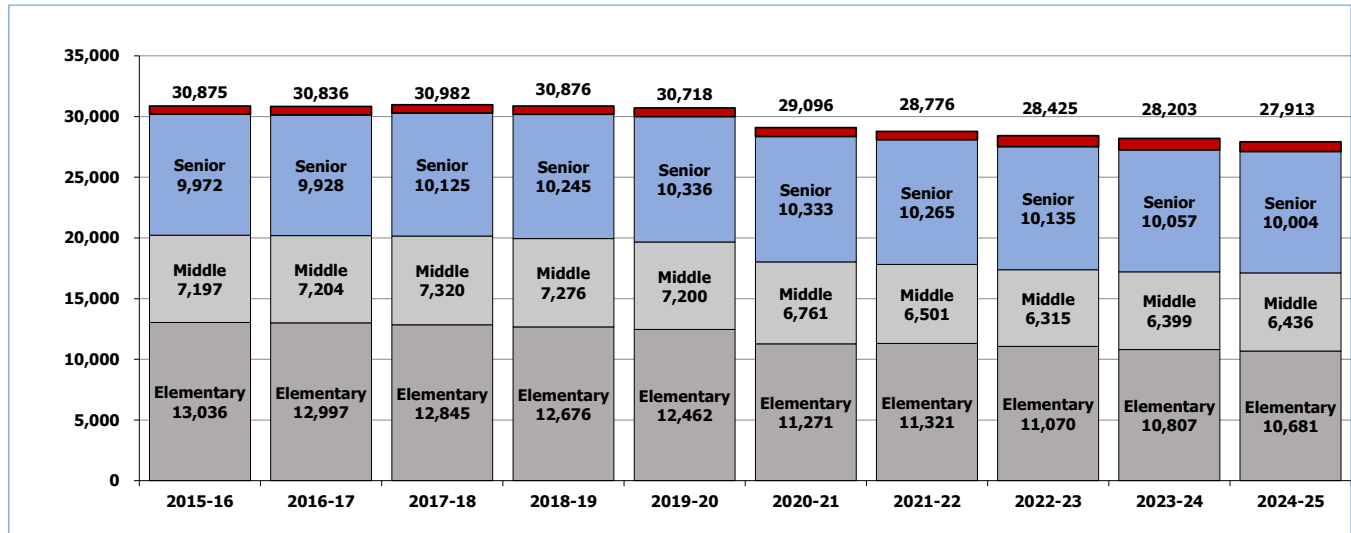
Student-teacher ratios remain a primary measurement of the district's funding at the classroom level. While productivity gains through technology have provided the district with many benefits, little can change the age-old relationship between teachers and their students. Because the majority of the 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. In the 2024-2025 school year, the high school student teacher ratio was increased to account for a reduction of 10 teacher FTE needed for the Adopted budget.



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 2021	Submitted 2022	Submitted 2023	Submitted 2024	Revised 2024
ELEMENTARY					
K	1,523	1,729	1,658	1,538	1,608
1	1,832	1,757	1,781	1,709	1,591
2	1,839	1,879	1,786	1,824	1,771
3	1,971	1,918	1,893	1,820	1,889
4	2,030	2,013	1,932	1,940	1,871
5	2,076	2,025	2,020	1,976	1,951
TOTAL	11,271	11,321	11,070	10,807	10,681
MIDDLE SCHOOL					
6	2,170	2,092	2,077	2,118	2,092
7	2,246	2,155	2,102	2,127	2,165
8	2,345	2,254	2,136	2,154	2,179
TOTAL	6,761	6,501	6,315	6,399	6,436
HIGH SCHOOL					
9	2,600	2,499	2,443	2,387	2,425
10	2,525	2,591	2,503	2,461	2,427
11	2,586	2,502	2,597	2,510	2,474
12	2,622	2,673	2,592	2,699	2,678
TOTAL	10,333	10,265	10,135	10,057	10,004
OTHER (Contracted Ed, Pre-K)*	731	689	905	940	792
GRAND TOTAL	29,096	28,776	28,425	28,203	27,913

*Beginning in 2023, Pre-K tuition paying families will be included in the Enrolled Count.

Enrollment Projections for 2025-2026

Executive Summary

- District enrollment was down -141 students in the Fall of 2024, representing a rate of -0.5 percent decline. Although the district had already been expecting to enter a period of decline, 2024 losses were less than expected.
- The 2024 kindergarten class, at 1,609, grew by 71 students over 2023 and also beat expectations.
- Cohort growth, a measure of student growth and retention, was the strongest since 2014 at +949 and higher than last year's posting of +807.
- The number of live births dropped in 2023 (the most recent year available) to 1,524, down from 1,575 in 2022 but does show overall signs of leveling off the last 5 years.
- New residential construction saw a second year of increased activity in 2024 after a post-pandemic lull. Preliminary estimates indicate 1,400 overall units were constructed including 465 single-family detached units.
- A conservative projection that captures the current economic, demographic, and pandemic-related climate is recommended for 2025.

Methodology

The 2025 enrollment projection was developed for the entire district by level and by 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. This year's loss of -141 students, or -0.5 percent, marks the seventh recent year of decline. Elementary enrollment continued its decline but at a lower rate than the previous two years. Middle school, however, experienced its second year of unexpected growth in 2024 at +0.6 percent. High school is also sliding more into decline as well and posted a fourth year of loss of -54 or -0.5 percent.

Table 1: BVSD Enrollment Growth by Level 2018-2024

	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	Enroll	Enroll	Total
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%
2024	10682	-125	-1.16%	6437	38	0.59%	10013	-54	-0.54%	27132	-141	-0.52%

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 has since been rebounding and this year achieved the highest cohort growth levels since 2014 at 949 students. High school gains (+491) were the strongest in recent years and provided more than half of the cohort growth in 2024 with elementary growth being on par with pre-COVID levels. Middle level also posted the strong growth.

Table 2
Cohort Growth by Level

Sch.Year	Elem.	Middle	High	K-12
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
2024/25	242	216	491	949

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 gains in 2024 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 even made a small gain in 2021 of +60. Births in 2023 (most recent year of data) declined once again and is the lowest total of the last 5 years. Even with birth levels stabilizing recently, they remain very low. The incoming kindergarten class for next years will correspond to a year when births were about nearly equal to those for the 2024 kindergarten class indicating the likelihood of a similar kindergarten class size in 2025. That stated, there is some question as to whether births are always a strong indicator of kindergartener class size (due to ensuing migration, private school enrollment, and home schooling), however, recent years have shown kindergarten class size generally (but not always) tracking with births trends.

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 have remained relatively low through 2019 and have dropped further the last 3 years.

These recent declines in student's leaving have pushed up overall net gains the last two years. Notably, 2024 saw the highest net gain in 10 years at +580 students.

Demographic Trends (continued)

The strengthening net gain from BVSD's new and leaving students is not, however, corroborated by the State Demography Office population estimates for Boulder County which show slipping net migration for the overall population in recent years (the change between 2022 and 2023 was -709). At the statewide level, the Demography office continues to assess that Colorado will maintain 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 has faced significant uncertainty since 2020. The number of new single-family detached units declined from 494 units in 2017 to 127 units in 2022. These declines are likely the result of past supply chain issues in the wake of the pandemic and a lull in new lot creation in BVSD. However, several larger home construction projects came online in Lafayette and Erie in 2023 pushing the number of constructed single family detached units to 516 that year and to 465 in 2024 (preliminary). In addition, multifamily units saw a significant increase starting in 2023 and more units, especially apartments, are expected in the next few years.

Continuing into 2025, builders are expecting moderate demand for single-family detached units statewide but see headwinds as potential buyers face both high prices and interest rates. Given the uncertainty in the market, it is not known if the current pace of new construction can be maintained (especially single-family detached) even though demand seems high and the inventory of new lots is increasing. Anecdotally, high prices and interest rates are also impacting the existing housing market, although this is more difficult to confirm in BVSD.

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 3%. While 2023 posted a strong 4% of job growth, 2024 saw the only decline in jobs in 10 years (excluding 2020). Unemployment had also been improving post-pandemic to a low of 2.3% in 2022 but has since climbed the last two years to 4% as of December 2024. Despite the still 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 2025-26

Table 3 displays three likely enrollment trends, any of which represent a viable estimate of growth for 2025. The "Middle" trend represents an enrollment pattern of the last seven 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 -0.7 percent decline for 2025 with an incoming kindergarten class consistent with the low births 5 to 6 years ago. Cohort growth and migration are assumed to be average of the last seven years while discounting pandemic conditions in 2020 and 2021. Accordingly, BVSD's enrollment for 2025 is estimated at 26,891 for K-12.

The other trends represented below are the "Low" which represents a greater rate of decline than the "Middle" projection, at -1.1 percent, and the "High" which represents only a slightly lesser rate of decline at -0.5 percent. Please note that overall trends point to continued enrollment decline to varying degrees for BVSD in the coming years.



Demographic Trends (continued)

Table 3

Boulder Valley School District - 2024 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																	
2024	1609	1591	1771	1889	1871	1951	2092	2165	2180	2426	2433	2479	2675	10682	6437	10013	27132
Projected Enrollment																	
Low 2025	1575	1684	1648	1812	1939	1899	2043	2134	2208	2404	2449	2441	2563	10556	6384	9857	26798
Middle 2025	1574	1673	1655	1818	1949	1899	2057	2152	2211	2412	2458	2445	2587	10569	6419	9902	26891
High 2025	1575	1672	1656	1826	1953	1905	2063	2155	2230	2419	2460	2457	2598	10587	6448	9934	26969

Table 4 expands the “Middle” trend through to 2029 in a five-year projection. This scenario continues the 2025-26 projection trend showing year over year average losses of around -0.9 percent. Like the 2025 single-year projection, this change is based on conditions of the last 7 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>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>
27,132	26,891	26,705	26,516	26,194	25,901
	-0.7%	-0.7%	-0.7%	-1.2%	-1.1%



BOULDER VALLEY SCHOOL DISTRICT

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Appendix A: Budget Fact Sheet

	Adopted 2023-24	Revised 2023-24	Adopted 2024-25	Revised 2024-25
Mill Levy (mills)				
Abatements	0.178	0.146	0.146	0.314
Election	9.805	8.402	8.402	8.602
General Fund-School Finance	27.000	27.000	27.000	27.000
General Fund Total:	36.983	35.548	35.548	35.916
Bond Redemption	9.150	7.711	7.711	7.498
Transportation	0.937	0.765	0.765	0.761
Operations & Technology	4.000	4.000	4.000	4.000
Total Mill Levy:	51.070	48.024	48.024	48.175
Assessed Valuation				
Residential	\$ 7,792,428,585	\$ 9,537,501,983	\$ 9,537,501,983	\$ 9,594,871,164
Total Assessed Valuation:	\$ 7,792,428,585	\$ 9,537,501,983	\$ 9,537,501,983	\$ 9,594,871,164
Enrollment (heads)				
K-12 Enrollment	26,961	27,065	26,432	26,913
Pre-K Enrollment	1,324	916	1,324	770
Online Enrollment	140	222	140	230
Total Enrollment:	28,425	28,203	27,896	27,913
Funded Pupil Count (FTE)				
Elementary	10,813.5	10,748.7	10,528.0	10,620.5
Middle	6,261.0	6,335.0	6,335.5	6,379.0
Senior	9,766.0	9,879.5	9,798.0	9,837.0
Preschool	0.0	0.0	0.0	0.0
Online	140.0	220.5	204.0	226.0
Total Student FTE:	26,980.5	27,183.7	26,865.5	27,062.5
Averaged Funded Pupil Count	935.4	863.0	507.3	408.7
Total Funded FTE	27,915.9	28,046.7	27,372.8	27,471.2
General Fund	24,499.5	24,590.2	24,291.5	24,459.0
Charter Fund	2,341.0	2,373.0	2,370.0	2,377.5
Preschool Fund	0.0	0.0	0.0	0.0
Online FTE	140.0	220.5	204.0	226.0
Total Student FTE:	26,980.5	27,183.7	26,865.5	27,062.5
Revenues (dollars):				
Per Pupil Revenue (PPR)	\$ 10,489	\$ 10,481	\$ 11,214	\$ 11,221

Appendix A: Budget Fact Sheet (continued)

	Adopted 2023-24	Revised 2023-24	Adopted 2024-25	Revised 2024-25
Total Program Funding (dollars)				
Property Taxes *	\$ 233,737,105	\$ 257,512,572	\$ 282,102,251	\$ 259,071,265
Specific Ownership Taxes	11,125,398	11,547,781	12,694,791	12,703,218
State Equalization	47,947,372	24,907,591	12,161,537	36,479,852
Total Program Funding:	\$ 292,809,875	\$ 293,967,944	\$ 306,958,579	\$ 308,254,335
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	\$8,316	\$8,316	\$8,736	\$8,736
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	\$9,064	\$9,064	\$9,484	\$9,484
Sub Rates (dollars)				
Sub Rates Per Day	\$85.00 half - \$160.00 full	\$85.00 half - \$160.00 full	\$85.00 half - \$160.00 full	\$85.00 half - \$160.00 full
Rates With benefits	\$104.56 half - \$196.81 full	\$104.56 half - \$196.81 full	\$104.56 half - \$196.81 full	\$104.56 half - \$196.81 full
Sub Rates Per Day for Retired BVSD Teachers	\$95.00 half - \$180.00 full	\$95.00 half - \$180.00 full	\$95.00 half - \$180.00 full	\$95.00 half - \$180.00 full
Rates With benefits	\$116.71 half - \$221.13 full	\$116.71 half - \$221.13 full	\$116.71 half - \$221.13 full	\$116.71 half - \$221.13 full
Curriculum Rate (hourly)				
	\$36.47	\$39.39	\$40.96	\$40.96
Medicare	0.53	0.57	0.59	0.59
PERA	7.80	8.43	8.77	8.77
Total	\$44.80	\$48.39	\$50.32	\$50.32
Grants (percentage)				
Indirect Cost Rate	4.63%	6.54%	6.54%	7.63%
Mileage Rate (dollars)				
	\$0.655/mile	\$0.670/mile	\$0.670/mile	\$0.700/mile
Activity Trip Rates (dollars)				
District Sponsored Trips:				
- Driver Hourly Rate	\$ 19.94/hour	\$ 36.70/hour	\$ 36.70/hour	\$ 41.00/hour
- Surcharge	\$ 30.34/trip	\$ 30.24/trip	\$ 30.24/trip	\$ 41.00/trip
- Mileage Rate	\$ 1.04/mile	\$ 1.61/mile	\$ 1.61/mile	\$ 2.36/mile
Non-District Trips:				
- Driver	\$ 39.00/hour	\$ 45.00/hour	\$ 45.00/hour	\$ 55.00/hour
- Surcharge	\$20.00/trip	\$20.00/trip	\$20.00/trip	\$41.00/trip
- Mileage Rate	\$ 2.50/mile	\$ 2.50/mile	\$ 2.50/mile	\$ 3.50/mile

* Property taxes are 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

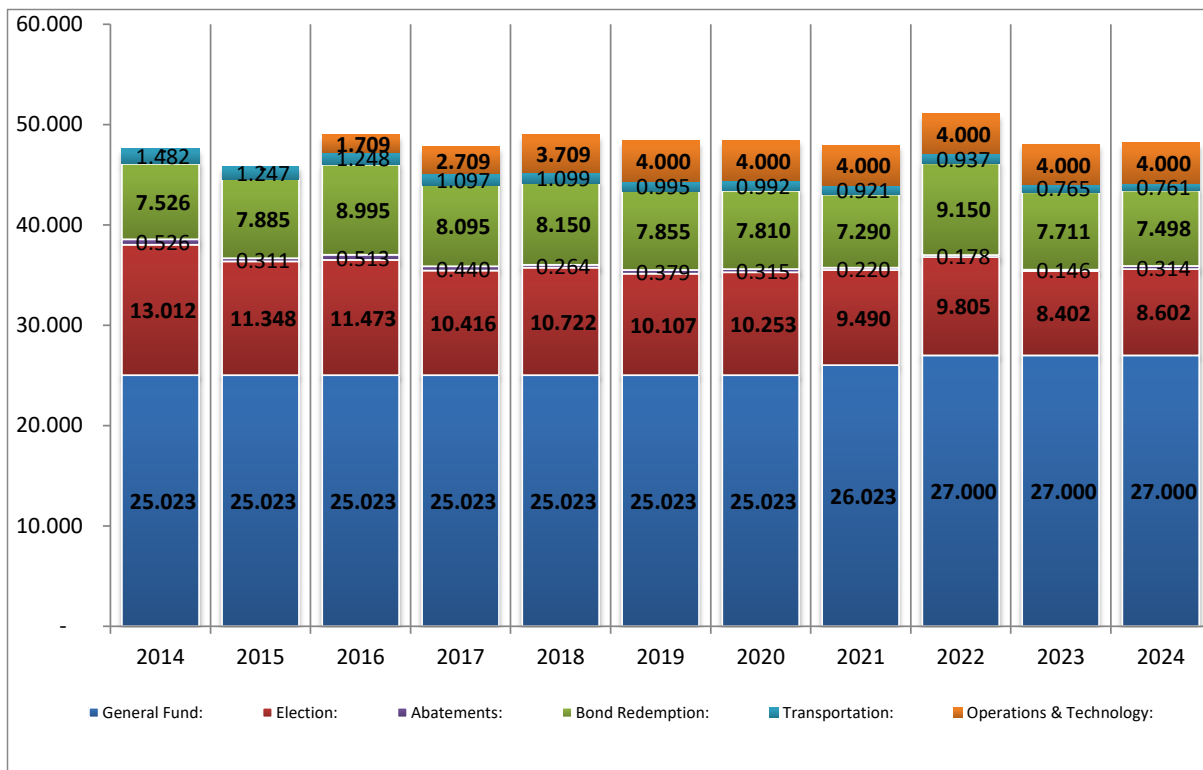
For Collection In Year	General Fund	Bond Redemption Fund	Transportation Fund	Operations & Technology Fund	ADA / Asb	Total
1998	40.525	4.819	N/A	N/A	N/A	45.344
1999	44.356	6.000	N/A	N/A	N/A	50.356
2000	38.978	5.022	N/A	N/A	N/A	44.000
2001	38.191	4.699	N/A	N/A	N/A	42.890
2002	31.274	3.533	N/A	N/A	N/A	34.807
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	35.916	7.498	0.761	4.000	N/A	48.175
2026*	34.839	7.273	0.738	4.000	N/A	46.850
2027*	34.664	7.237	0.734	4.000	N/A	46.636

*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.

	2014	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	7.498
Transportation:	1.482	1.247	1.248	1.097	1.099	0.995	0.992	0.921	0.937	0.765	0.761
Abatements:	0.526	0.311	0.513	0.440	0.264	0.379	0.315	0.220	0.178	0.146	0.314
Election:	13.012	11.348	11.473	10.416	10.722	10.107	10.253	9.490	9.805	8.402	8.602
General Fund:	25.023	25.023	25.023	25.023	25.023	25.023	25.023	26.023	27.000	27.000	27.000
Operations & Technology:	-	-	1.709	2.709	3.709	4.000	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	48.175



Notes:

- Total 2024 assessed valuation for the 2025 calendar year was certified at: \$9,594,871,164
- Transportation mills are capital construction mill levies.
- Bond Redemption Mills are capital construction mill levies.
- Operations & Technology mills are capital construction, maintenance, and technology mill levies.
- Abatement Mills are related to assessed valuation appeals.
- Election Mills are mills for additional funding in the form of overrides approved by voters.
Note increases for Election Mills in years following the 2002 and 2010 Referendums.
- General Fund Mills are associated with School Finance Act funding.

Appendix D: 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	6,654,820,368	-0.03%	48.967	60,852,706,558
2020	7,334,630,164	10.22%	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	9,594,871,164	0.60%	48.175	71,328,082,162
2026*	9,882,717,299	3.00%	46.850	73,467,924,626
2027*	9,932,130,885	0.50%	46.636	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 2025 collection year, homeowners will pay an assessment rate of 6.7 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 6.95 percent of assessed value is calculated to be \$6,950. That's the amount on which taxes are based.
- One tax mill is equal to 1 cent on \$10. So, \$6,950 in value multiplied by 0.001 equals \$6.95 per mill.
- In 2024, the BVSD tax rate was certified at 48.175 mills or \$334.82 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 29.0 percent business rate net \$1,397.08 in school taxes for each \$100,000 of taxable business property.

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

Assessment Year	2020-21		2021-22		2022-23		2023-24		2024-25		Change from 2023-24 to 2024-25
	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	\$ 178.91	26.023	\$ 180.86	27.000	\$ 187.65	27.000	\$ 187.65	27.000	\$ 193.05	\$ 5.40
Budget Elections	10.253	73.31	9.490	65.96	9.805	68.14	8.402	58.39	8.602	\$ 61.50	\$ 3.11
Abatements & Refunds	0.315	2.25	0.220	1.53	0.178	1.24	0.146	1.01	0.314	\$ 2.25	\$ 1.23
										\$ -	\$ -
										\$ -	\$ -
Bond Redemption Fund	7.810	55.84	7.290	50.67	9.150	63.59	7.711	53.59	7.498	\$ 53.61	\$ 0.02
Transportation Fund	0.992	7.09	0.921	6.40	0.937	6.51	0.765	5.32	0.761	\$ 5.44	\$ 0.12
Operations & Technology Fund	4.000	28.60	4.000	27.80	4.000	27.80	4.000	27.80	4.000	\$ 28.60	\$ 0.80
TOTAL	48.393	\$ 346.01	47.944	\$ 333.21	51.070	\$ 354.94	48.024	\$ 333.77	48.175	\$ 344.45	\$ 10.68

Appendix F: Property Tax Levies and Collections (Unaudited)

Levy Year	Collection Year	Total Tax Levy	Current Tax Collections	Percent of Current Tax Collected	Delinquent Tax Collections	Total Collections Amount	Percent of Levy
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	458,028,995	449,892,368	98.22%	268,948	450,161,316	98.28%
2024	2025**	458,028,995	449,892,368	98.22%	268,948	450,161,316	98.28%

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

**Estimated collections through July 31, 2025.

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)
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%
2024	326,812	32,764	93,653	27,184.0	3.800%

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	28,425	(351)	-1.22%	27,606.5			
2023-24	\$10,481	28,203	(573)	-2.02%	27,183.7			
2024-25	\$11,221	27,913	(512)	-1.82%	27,062.5			

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

*Funded Pupil Count reports funded enrollment before any averaging from the State thru the School Finance Act



Appendix I: Principal Property Taxpayers

Current Year and Nine Years Ago
(Unaudited)

Taxpayer	2024			2015		
	Rank	Assessed Valuation	Percentage of Total Assessed Valuation	Rank	Assessed Valuation	Percentage of Total Assessed Valuation
Public Service Co of Colorado	1	108,110,212	1.13%	1	100,390,375	2.04%
Flatiron Property Holding LLC	2	48,093,140	0.50%	2	49,797,210	1.01%
Corden Pharma Colorado Inc	3	40,581,834	0.43%			
Ball Corporation	4	38,324,538	0.40%	8	29,849,479	0.61%
Bear Mountain Holdings LLC et al	5	35,823,823	0.38%			
Oracle America Inc	6	34,568,240	0.36%	4	42,589,200	0.86%
Kyndryl Inc	7	34,429,748	0.36%			
BRE-BMR Flatiron I LLC	8	33,524,110	0.35%			
Lumen Centurylink Communications Co LLC (formerly Level 3)	9	30,659,620	0.32%	6	31,745,099	0.64%
BCSP Pearl East Property LLC	10	30,371,216	0.32%			
IBM Corporation				3	46,827,251	0.95%
FSP Corp (380 & 390 Interlocken)				5	34,800,000	0.71%
Qwest Corporation				7	30,413,500	0.62%
Macerich Twenty Ninth Street LLC				9	26,330,477	0.53%
Flatiron Investments LP				10	18,423,874	0.37%
Subtotal		434,486,481	4.55%		411,166,465	8.34%
Remaining Assessed Valuation		9,103,015,502	95.45%		4,515,851,077	91.66%
Total Assessed Valuation		<u>\$9,537,501,983</u>	<u>100.00%</u>		<u>\$4,927,017,542</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	2024			2015		
	Rank	Number of Employees	Percentage of Total County Employment	Rank	Number of Employees	Percentage of Total County Employment
University of Colorado	1	6,230	2.50%	1	7,755	3.67%
Boulder Valley School District	2	4,300	1.73%	2	4,412	2.09%
St. Vrain Valley School District	3	3,570	1.43%	3	3,500	1.66%
Boulder Community Health	4	2,360	0.95%			
Medtronic Surgical Technologies (formerly Covidien)	5	2,300	0.92%			
Boulder County	6	2,200	0.88%	8	1,923	0.91%
Boulder Community Hospital	7	1,784	0.72%	7	2,350	1.11%
City of Boulder	8	1,546	0.62%			
Google	9	1,500	0.60%			
International Business Machines	10	1,400	0.56%	4	2,800	1.33%
Ball Corporation (including Ball Aerospace)				5	2,800	1.33%
Level 3 Communications (Lumen)				6	2,600	1.23%
Oracle Corporation				9	1,900	0.90%
SCL Health System				10	1,900	0.90%
Subtotal		27,190	10.91%		31,940	15.13%
Other Employers		221,876	89.09%		179,249	84.87%
Total		249,066	100.00%		211,189	100.00%

Source: BizWest 2024 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	749,606	100.00%	749,606
Boulder Central Area General Improvement District	-	100.00%	-
City of Boulder	8,235,000	100.00%	8,235,000
City of Lafayette	2,435,000	100.00%	2,435,000
City of Louisville	22,870,000	100.00%	22,870,000
Colorado Tech Center Metropolitan District	4,910,000	100.00%	4,910,000
Interlocken Consolidated Metropolitan District	45,005,000	100.00%	45,005,000
Lafayette Corp Campus General Improvement District	1,175,000	100.00%	1,175,000
Lafayette Tech Center General Improvement District	1,360,000	100.00%	1,360,000
Mountain View Fire Protection District	3,555,000	7.97%	283,317
Nederland Community Library District	1,076,900	100.00%	1,076,900
North Metro Fire Rescue District	-	20.88%	-
Northern Colorado Water Conservancy District	2,408,817	100.00%	2,408,817
Pine Brook Water District	265,283	100.00%	265,283
Superior/McCaslin Interchange District	335,000	100.00%	335,000
Town of Erie	9,795,000	1.96%	191,982
Subtotal Overlapping Debt			91,300,905
School District Direct Debt (1)			966,693,424
Total Direct and Overlapping Debt			<u>\$ 1,057,994,329</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, 2024
- (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

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
12/01/53							

\$ 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)	\$390,598,918	\$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)	\$344,143,693	\$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)	\$580,423,129	\$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)	\$732,572,539	\$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)	\$4,629,506,954	\$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	\$8,759,895,700	(\$321,243,484.0)	\$8,438,652,216	\$145,492,050,435		\$3,220,075,882	\$229,050,121	\$4,989,526,241	\$1,490,337,990
Per Pupil			(Included in FPC)	\$10,029	(368)	\$9,661	\$166,563		\$3,686	\$262	\$5,712	

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:

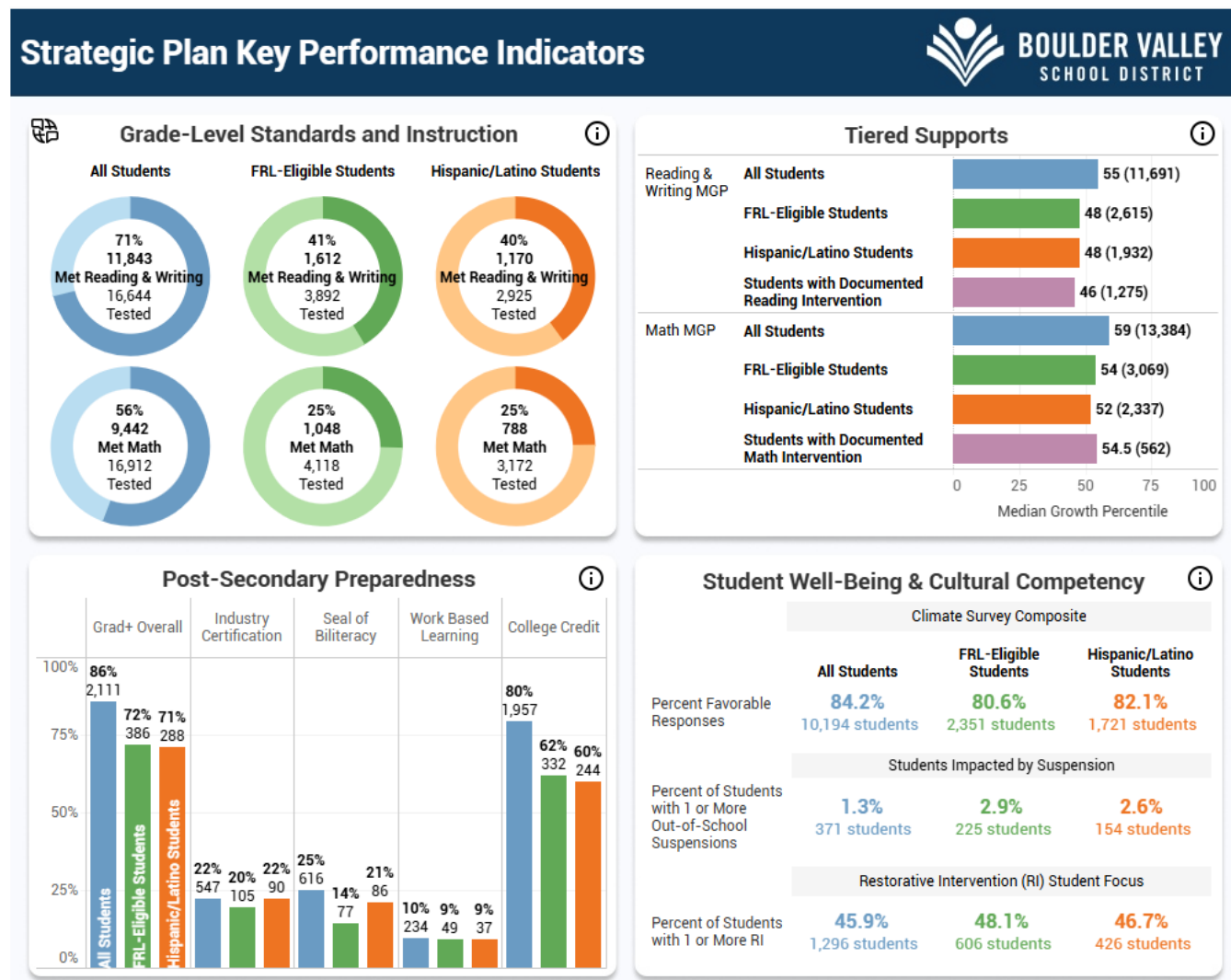
This comparison is based on information gathered by the Colorado Department of Education. While this process provides dated information, it is a consistent comparison using the same data source.

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: Performance Measures

The Boulder Valley School District (BVSD) is proud to launch an all new [Strategic Plan Dashboard](#). This dashboard will show the staff and community our progress within the four key objectives of our [All Together for All Students Strategic Plan](#). While we have access to a number of data visualizations in BVSD, this dashboard will serve as a common tool that all schools, staff and community can reference over the next five years as we set targets and celebrate improved outcomes for kids.



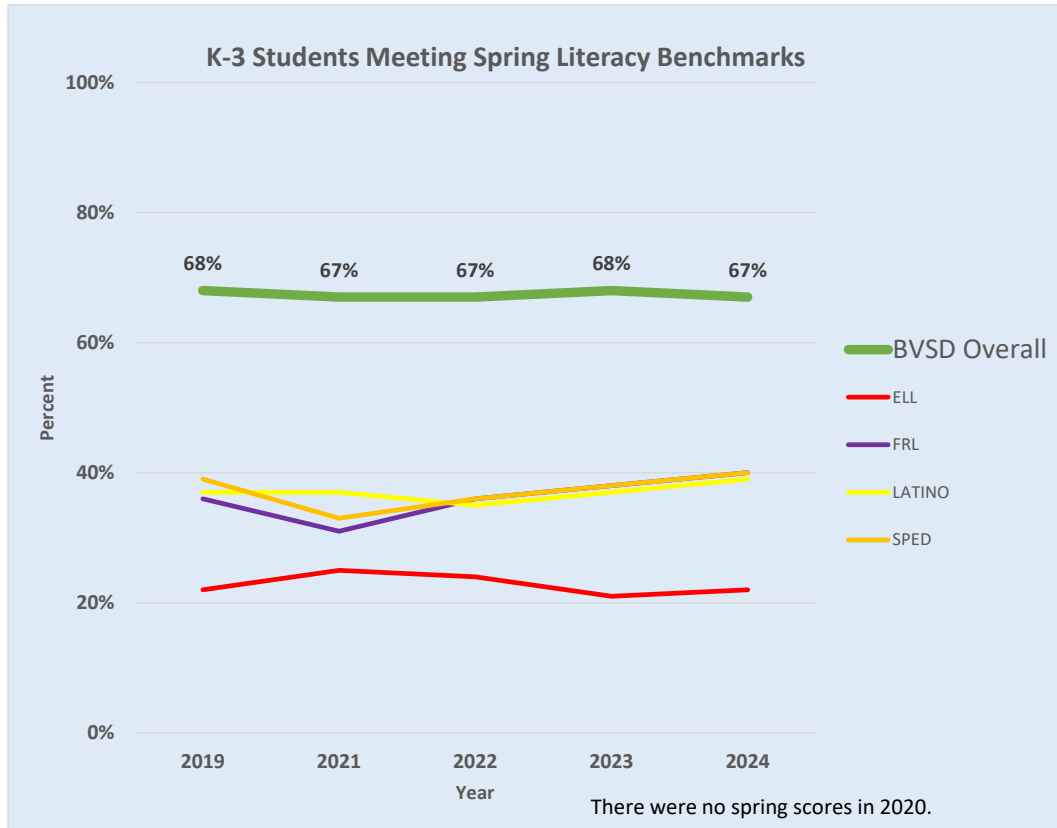
The Colorado Department of Education's 2024 [District Performance Framework Report](#) identified BVSD as "Accredited with Distinction" overall, with the district meeting accreditation targets for Academic Achievement, Academic Growth, and Postsecondary and Workforce Readiness. The district meets the 95 percent Test Participation Requirement in English Language Arts and Math, and Meets Assurances in both Finance and Safety.

Through the budget process, BVSD continues to target resources at the classroom level, differentiating resources for schools with concentrated populations of low-income students, with the goal to increase the proficiency level of all students in accordance with district Long Term Outcomes as outlined in the Strategic Plan.

Appendix N: Performance Measures (continued)

K-3 Students Meeting Spring Literacy Benchmarks

(Due to COVID, there were no spring 2020 scores to report.)



College Readiness

Assessment	Possible Score Range	BVSD Mean Total Score			BVSD Median of National Percentiles**		
		2022	2023*	2024	2022	2023*	2024
PSAT9	240-1440	998	1017	1003	74%	80%	76%
PSAT10	320-1520	1040	1045	1062	73%	75%	75%
SAT	400-1600	1100	1121	1121	69%	70%	71%

* Beginning in 2023, the PSAT/SAT were administered online.

** Every student taking the PSAT / SAT receives a National Percentile Rank score. For example, A student with a 60th-percentile score, scored higher than 60% of other test takers in the United States. The values shown in the above table are the median of BVSD student percentile scores.



Appendix N: Performance Measures (continued)

Graduation Rates

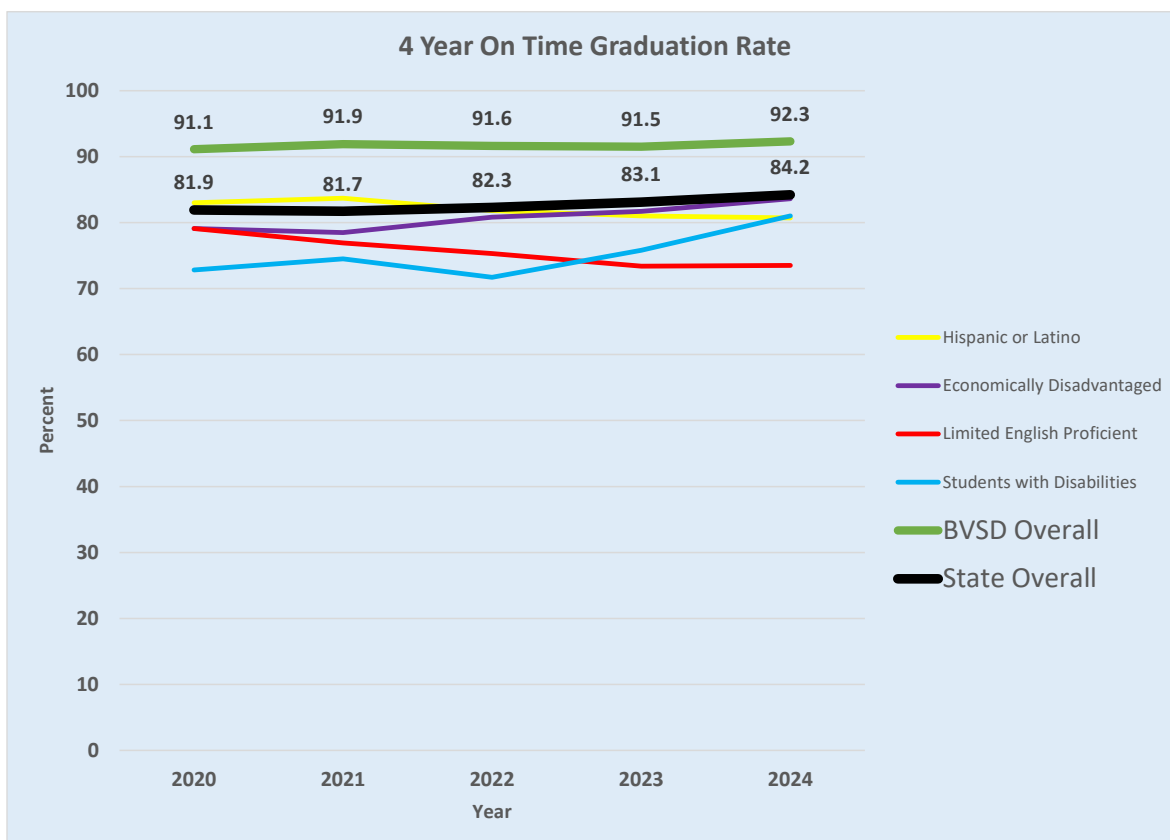
The Boulder Valley School District is proud to report that BVSD had its highest graduation rate since the Class of 2016. In 2024, BVSD's four-year on-time graduation rate increased to 92.3%, up from 91.5% in 2023 (an increase of 0.8%).

BVSD Graduation Rate Highlights

The district saw increases in the following student groups:

- Students with disabilities - Up 5.2%
- Economically Disadvantaged is - Up 1.9%
- Limited English Proficiency - Up 0.1%
- Asian - Up 1.3%
- Two or more races - Up 3.0%

**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: Performance Measures (continued)

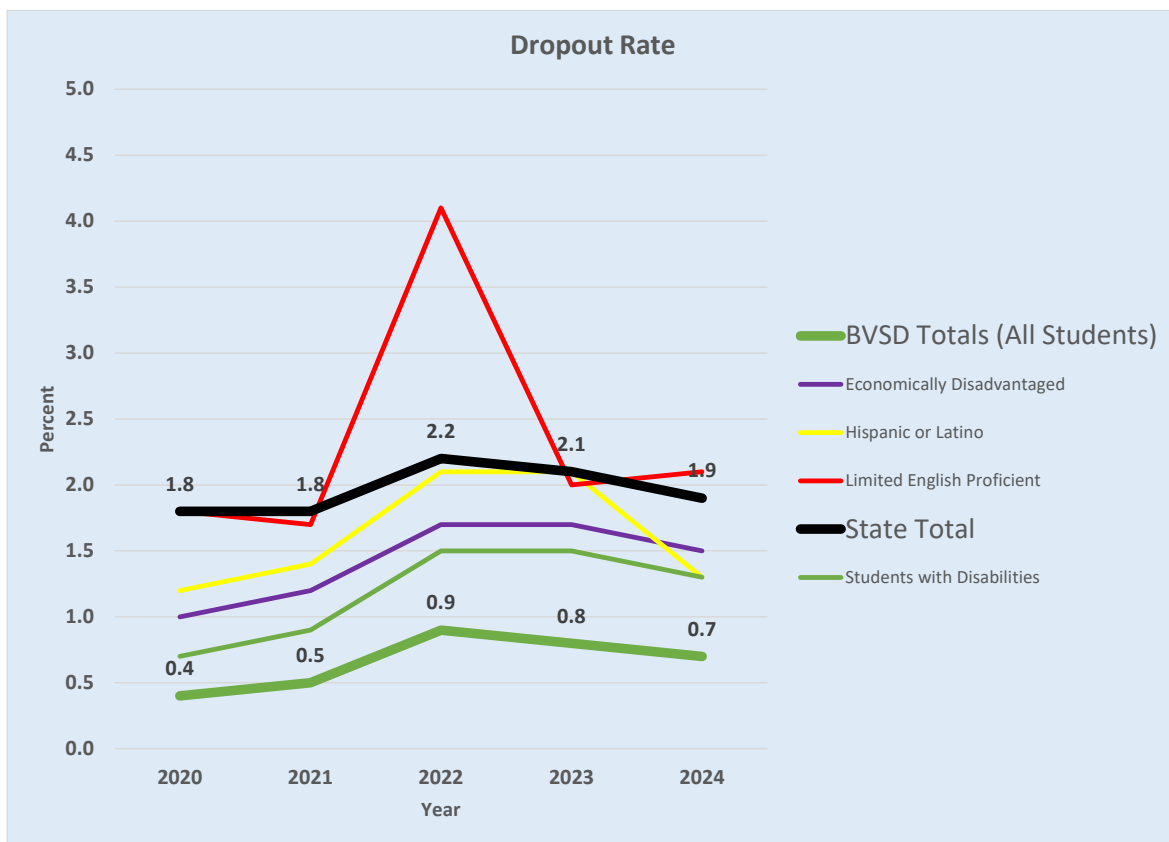
Dropout Rates

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

BVSD Dropout Rate Highlights

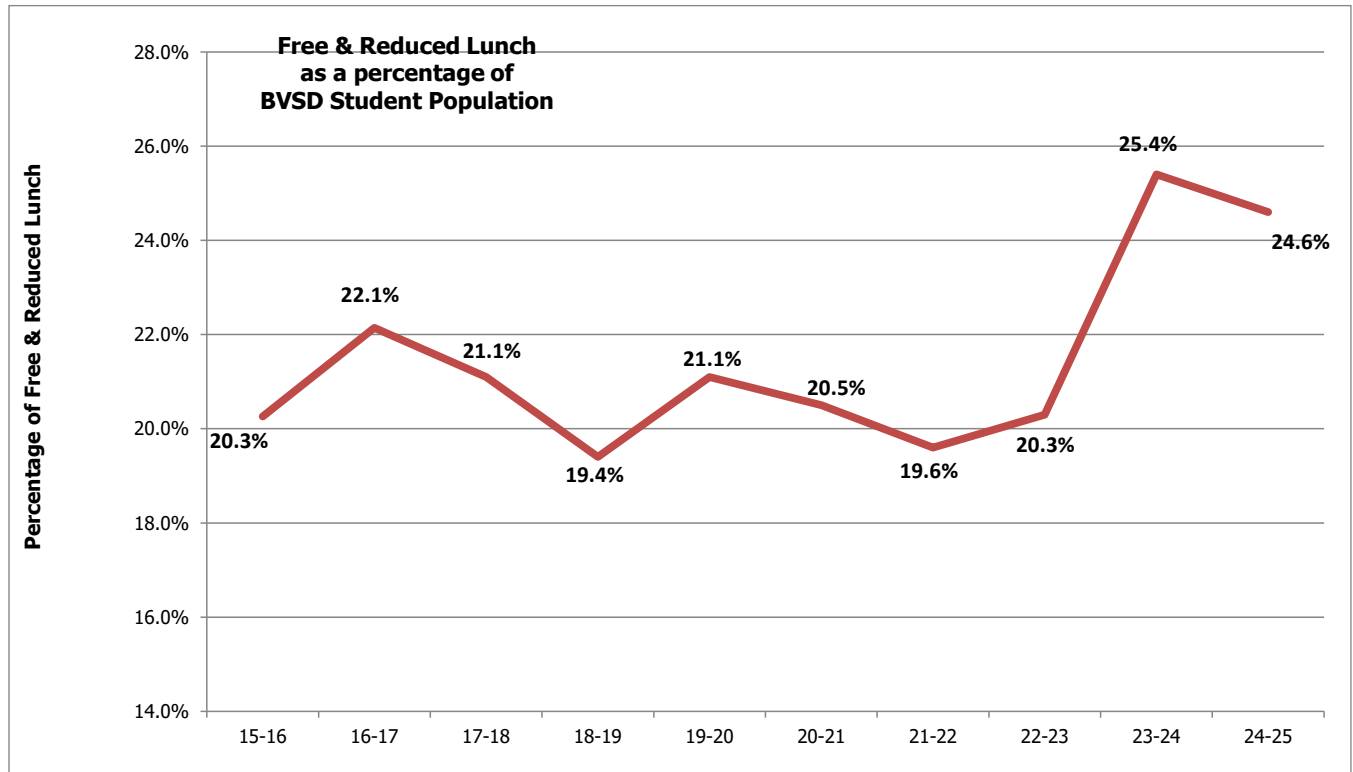
The district saw decreases in the following student groups:

- Hispanic/Latino - 0.8% decrease (2.1% in 2023 to 1.3% in 2024)
- Homeless - 0.3% decrease
- Males - 0.4% decrease



Appendix N: Performance Measures (continued)

Free or Reduced Lunch Population Rates (Over 10 years)





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

