BOULDER VALLEY
SCHOOL DISTRICT

2025-26
REVISED BUDGET

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

BOULDER VALLEY SCHOOL DISTRICT

2025-26 REVISED BUDGET

Prepared by: Business Services Division

Bill Sutter, SFO
Chief Financial Officer

BOULDER VALLEY SCHOOL DISTRICT

2025-26 Revised Budget

Superintendent's Welcome

Thank you for your interest in the Boulder Valley School District and our annual budget.

BVSD has a long tradition of carefully managing the precious resources that our taxpayers have trusted us with. We are committed to carefully using these funds to offer our students the best education possible and, of course, being transparent about how we've invested these dollars.

We are proud that for many, many years – we have been recognized by both the Association of School Business Officials International and the Government Finance Officers Association for excellence in the district's fiscal reporting.

Our goal, always, is for our stakeholders to fully understand and support our work. This is especially important when it comes to our strategic plan and our finances. Our All Together for All Students Strategic Plan drives everything we do educationally in our schools and naturally becomes the foundation for our budget.

I'm pleased to report that we have seen measurable support in a number of areas, including the academic success and growth of our students. Using differentiated funding, we have been able to provide targeted schools additional support – which has resulted in outstanding outcomes.

Our data is showing that discipline within BVSD is becoming less disproportionate while out of school suspensions have decreased. The percentage of students achieving post-secondary achievements such as industry certifications, college credit, the seal of biliteracy and work-based learning experiences is at an all-time high, and even though our academic achievement and growth scores remain among the highest in the state, we strive to narrow achievement and opportunity gaps for our students.

This year BVSD became the only Denver Metro Area school district to earn its top designation – Accredited with Distinction and our graduation rate has increased to 93.3%.

While we are proud of this progress, we remain focused on making the Boulder Valley School District the best district in America.

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

Rob Anderson
Superintendent

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

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 2024–2025.

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

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Boulder Valley School District RE-2
Colorado

For the Fiscal Year Beginning

July 01, 2024

Executive Director

MAIN TABLE OF CONTENTS

BOULDER VALLEY SCHOOL DISTRICT

EXECUTIVE SUMMARY

Board of Education Members

District B
Term expires: 2029

Nicole Rajpal, President

District C
Term expires: 2027

Alex Medler, Vice President

District A
Term expires: 2027

Jason Unger, Treasurer

District G
Term expires: 2027

Jorge Chavez

District D
Term expires: 2027

Lalenia Quinlan Aweida

District E
Term expires: 2029

Deann Bucher

District F
Term expires: 2029

Ana Temu Otting

____
Nicole Rajpal, President

District Leadership

Superintendent
Dr. Rob Anderson

Deputy Superintendent
Dr. Lora De La Cruz

Asst. Superintendent of School Leadership
Dr. Robbyn Fernandez

Chief Communications Officer
Randy Barber

Assistant Superintendent of Opportunity & Access
Dr. Nativity Miller

Legal Counsel
Kathleen Sullivan

Chief Information Officer
Frankie Elmore

Chief Financial Officer
Bill Sutter, SFO

Asst. Superintendent of Human Resources
Dr. James Hill

Asst. Superintendent of Operations
Rob Price

Broomfield High School Principal
Ginger Ramsey

Boulder Valley Education Assn. President
David Stewart

Letter of Transmittal

Date: January 27, 2026
To: Dr. Rob Anderson, Superintendent
From: Bill Sutter, Chief Financial Officer
Subject: 2025-26 Revised Budget

The ensuing document contains information and details regarding the 2025-26 Revised Budget for fiscal year July 01, 2025 – June 30, 2026. The Board of Education approved this 2025-26 fiscal year budget on January 27, 2026. 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 2024 Denver-Aurora-Lakewood inflation factor of 2.3 percent. While the legislature has maintained the elimination of the Budget Stabilization Factor (Negative Factor), from the 2025-26 fiscal year appropriation, other legislative tactics were utilized to reduce funding from the School Finance Act. These included extending the implementation of the new finance act from six to seven years, and reducing funded pupil counts by decreasing the number of years of enrollment averaging from five years to four. 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 64 facilities on over 700 acres, distributed across 500 square miles.

Colorado's slowing economy, spend-out of federal COVID funding and policy decisions at the legislative and executive levels are fueling concerns for the future of public education funding in Colorado. Declining enrollment, when combined with rising costs due to 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.

This budget document details the academic investments and activities of the district and where the district is headed as an organization. It is always our goal to be accountable and responsive to the needs of our community within the projected resources available, and to operate the district with sound fiscal principles of integrity, responsibility, and a long-range financial vision. The district budget policies detailed in this book support this commitment.

This extensive document was prepared by the staff of the district's Business Services Division and, to the best of our knowledge and belief, the enclosed data are accurate in all material respects, and are reported in a manner to present fairly the financial position and planned operations of the Boulder Valley School District for the 2025-26 fiscal year.

Our Purpose

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

Vision

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

Mission

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

Value Statements

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

Top School District in Metro Denver
According to Niche, BVSD is the #1 School District in Metro Denver and #2 in Colorado.

Accredited with Distinction
For the second year in a row (2024 & 2025), BVSD is the only Metro Denver school district to be Accredited with Distinction—the Colorado Department of Education's highest honor.

Strategic Plan

The Boulder Valley School District's All Together for All Students Strategic Plan is now in the seventh year of implementation and we remain committed to 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

Much has changed since 2019 in the world of education and BVSD has celebrated the successful completion of many strategic goals. Following an independent review from a National expert in 2024, BVSD re-committed to the core tenets of our strategic plan with a narrowed focus on four key objectives critical to ensuring students in BVSD receive the highest quality education experience possible.

Strategic Plan (continued)

New Strategic Objectives

- **No Limits:** All students experience grade-level, standards-based instruction.
- **Next Best Step**: Educators and administrators implement & track tiered supports and instructional strategies to engage and grow all students, and monitor success in doing so.
- **Define the Destination:** Throughout their PK-12 career, all students access career exploration opportunities and earn at least one of the following: College Credit, Industry Certification, Work-Based Learning Experience or Seal of Biliteracy.
- **Valued & Included**: All students feel included and valued in their learning environments, schools engage in restorative practices with students when appropriate, and schools consistently apply recommended resolutions for specific disciplinary events (i.e., discipline framework).

Key Performance Indicators

The vision set though the long-term outcomes and strategic objectives are realized through intentional planning and support. In BVSD our strategic goals are embedded within the Unified Improvement Plans (UIP) where we are able to monitor the progress being made each year, within each strategic objective. Additionally, BVSD has committed to transparently tracking and communicating the metrics aligned to the strategic plan, also known as "Key Performance Indicators" or "KPIs". This is accomplished through our all new **KPI Dashboard,** allowing all staff, students and community members to join BVSD in monitoring the progress being made within all four Strategic Objectives though an easily accessible online data visualization tool.

Defined Success by 2029

The Boulder Valley School District is unwavering in our common vision for success by 2029:

- Increase achievement and growth scores overall, and for historically marginalized groups
- Appropriate growth of students receiving academic interventions
- Proportional rate of students identified for Special Education & Gifted and Talented
- Increase the percentage of students who graduate and obtain at least one GRAD+ recognition
- Increase fidelity to the BVSD Discipline framework
- Decrease Out of School Suspensions while reducing disproportionality

Graduation Rates

The four-year graduation rate for the Class of 2025 increased to 93.3%, up from 92.3% last year, and outpacing the state average of 85.6%

BVSD Graduation Rate Highlights
The district saw increases in the following student groups:

- Limited English Proficiency - Up 7.9%
- Economically Disadvantaged – Up 2.8%
- Hispanic or Latino – Up 8.5%
- Homeless – Up 7.4%

Budget Development Process

School boards and superintendents in all of Colorado's districts face many budget challenges. At BVSD, driving forces considered by the board and the superintendent for the 2025-26 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 10, 2024.

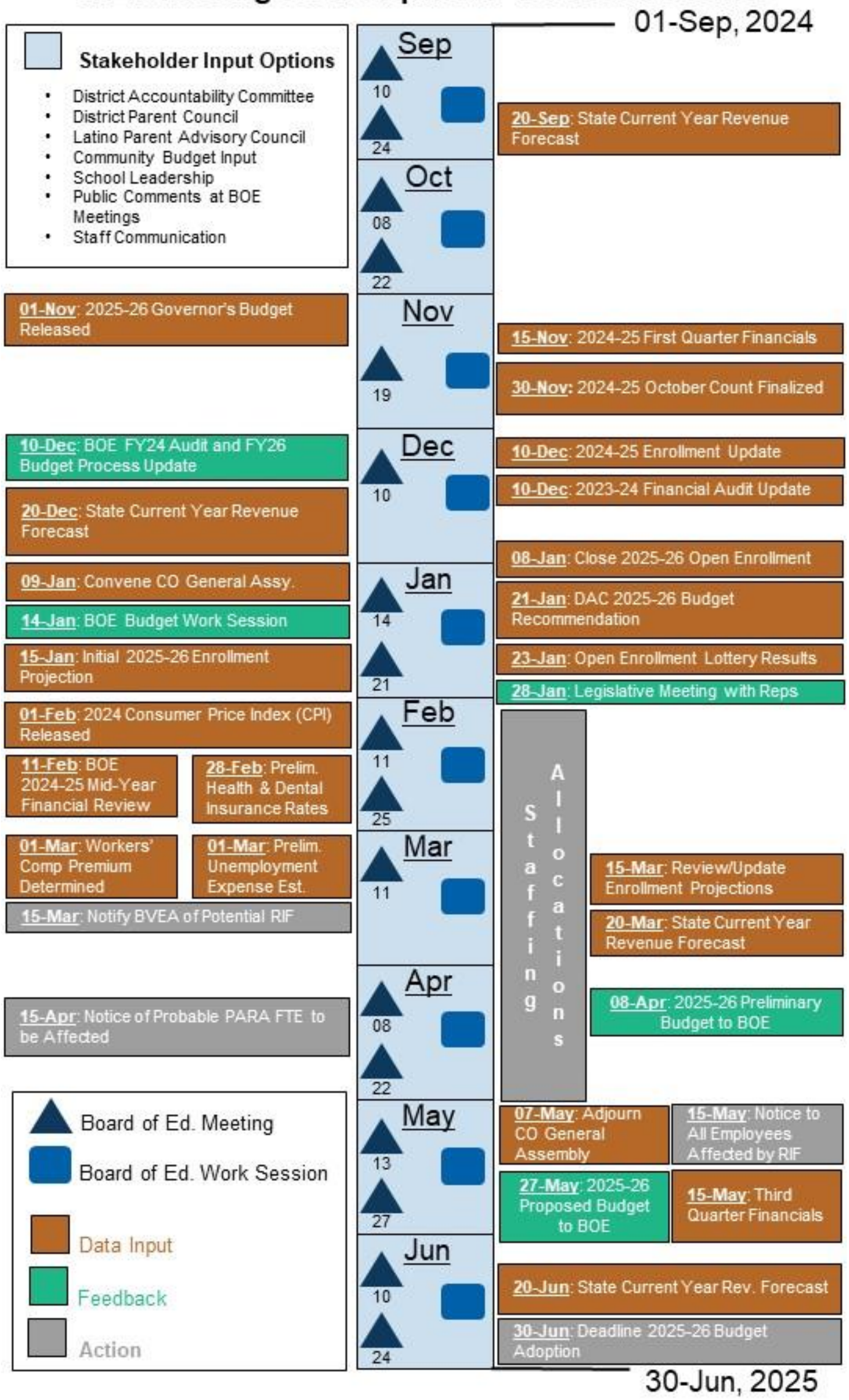
- Release of the Governor's Budget on November 1 which includes the proposed budget for K-12 public education for the ensuing fiscal year. Funding adjustments are made for state-wide K-12 enrollment, inflation, and as significant restructuring of how students are counted and funded within the School Finance Act. 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.

2025-26 Budget Development Process Milestones



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 (SFA) softens the financial impact when districts experience declining enrollment, the legislature is changing the formula to cut the funding to schools. The Governor's initial budget proposal for 2025-26 included the complete elimination of enrollment averaging. These demographic and political challenges create cumulative effects on 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 2025 legislative session, a new School Finance Act was passed to implement changes in the allocation of resources. This is the second major rewrite of the funding formula in two years. This new formula, as originally adopted in 2024, was slated to be implemented over six years beginning in the 2025-26 fiscal year. The formula was modified in 2025 to extend the implementation to seven years and reduce enrollment averaging from five years to four. Even with those changes to reduce funding to K-12 education during a $1.2B state budget shortfall, significant concern remains for the sustainability of the funding increase proposed with this new act. It includes approximately $500M in funding over those seven years, which 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 - Federal Government Uncertainty Economic uncertainty created by the federal government's actions around tariffs, education funding, cancellation of awarded grants, and immigration policy has increased pricing volatility and reduced policy consistency. This variability makes budget projections less reliable, reduces efficiency of spending, 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.

Addressing Negative Trends

The Board of Education created the Long Range Advisory Committee (LRAC) to develop recommendations for the Board that ensure sound long-term facility decisions consistent with the needs of the district and in support of the district's strategic plan. To inform those recommendations, the committee will review enrollment trends, program offerings, building capacity, and building utilization among other information.

Factors affecting enrollment:

- Declining birth rates (national, state, and local trend) and fewer kindergartners
- Aging population
- Dwindling housing opportunities due to low inventory, people aging in place
- High cost of living
- More housing opportunities in surrounding districts

Declining enrollment process overview and actions taken to date by the district:

2022-23	2023-24	2024-25	2025-26 (Aug.-Jan.)
LRAC Studied elementary level enrollment history and projections and recommended Board actions and metrics for elementary schools	**LRAC** • Received updates on enrollment and the work of the District • Studied middle level enrollment status • Attended Heatherwood Community Engagement meetings	**LRAC** • Middle level & PK-8 enrollment discussions • Received updates re: Heatherwood process • Received Annual Enrollment update • Previewed Annual Trend Report • Received attendance boundary review update • Provided updates to Board	**LRAC** • Middle level & PK-8 enrollment discussion (Sept.) • Update to the Board (Oct.) • Reviewed Oct. 21 work session and provided input about community engagement process
BVSD • At the direction of the Board, created LRAC and supported the work of the group. **Board** • Received regular updates • Received committee recommendations	**BVSD** • Supported Heatherwood Community Engagement process • Held first Place to be Showcase • Conducted parent enrollment survey **Board** • Updated policies • Received enrollment updates, including Annual Trend Report	**BVSD** • Held Place to Be Showcase • Supported development of Heatherwood focus program • Established new commuter enrollment preference • Created Enrollment Dashboard **Board** • Dashboard work session • LRAC and Heatherwood updates • Annual Enrollment update • Annual Trend Report • Attendance boundary review	**BVSD** • Attendance boundary review process • Place to Be Showcase **Board** • Adopted new attendance boundaries • Long range planning work session • Heard enrollment update for 2025-26

The Path Forward: Our Community Engagement Commitment

What engagement will and will not do

Engagement will:

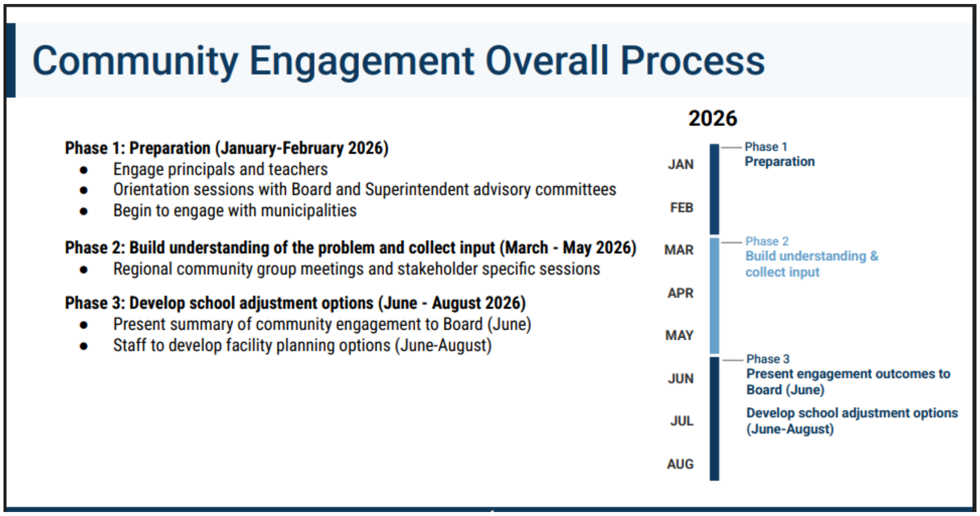
- Build understanding of the problem
- Gather input on values, priorities, and tradeoffs
- Inform development of school adjustment options and Board of Education decision making

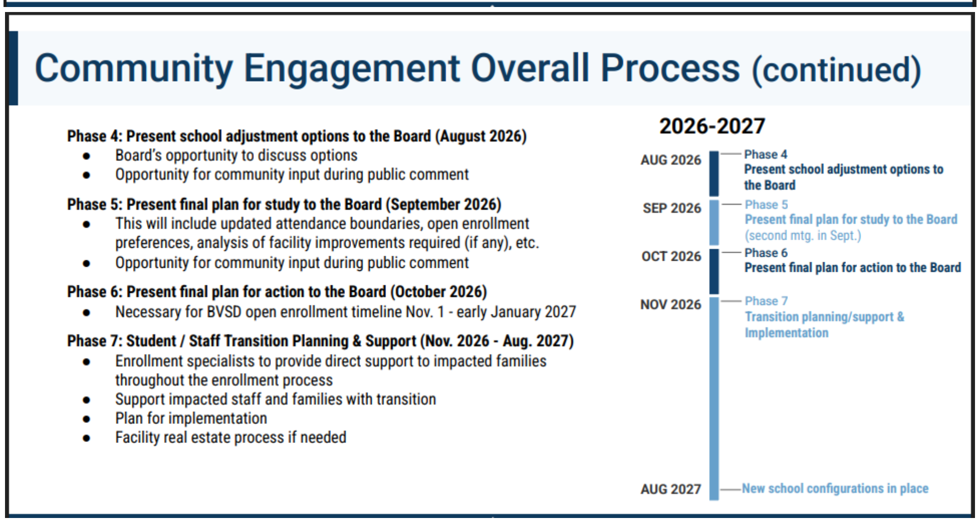
Engagement will not:

- Guarantee preservation of specific schools
- Delay action
- Transfer decision-making authority away from the Board of Education

Addressing Negative Enrollment Trends (continued)

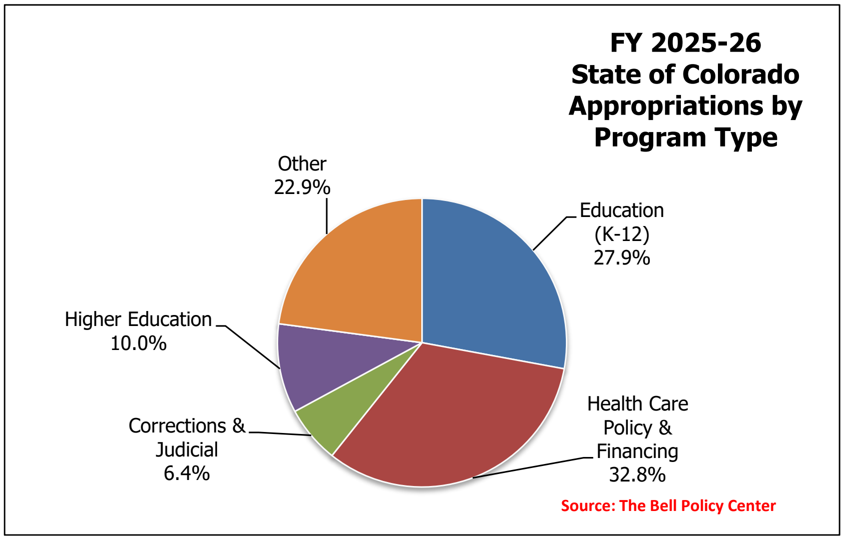
Our Community Engagement Commitment (continued)





Executive Summary

Understanding School Finance in Colorado



Every homeowner and business owner in Colorado pay property taxes for schools, along with sales taxes for police, fire, and other local public services. The Colorado state government is responsible for funding other public services such as prisons and transportation, in addition to determining the funding for schools. Each year, the budget crafted by the legislature and approved by the governor determines how much of the total state budget is allocated to education. The portion earmarked for K-12 education is then divided among 178 school districts throughout the state using formulas in the Colorado School Finance Act. 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 state shortfall over 15 years, which impacted BVSD by $340.0M.

The Budget Stabilization Factor was eliminated in the 2024-25 fiscal year, returning Colorado 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.

Two adequacy studies were published in December of 2024 and both identified over $4.0B in additional funding is required for Colorado to have an adequately funded public education system. The 2024 Colorado Adequacy Study and associated reports can be found on the Colorado School Finance Project's website at www.cosfp.org.

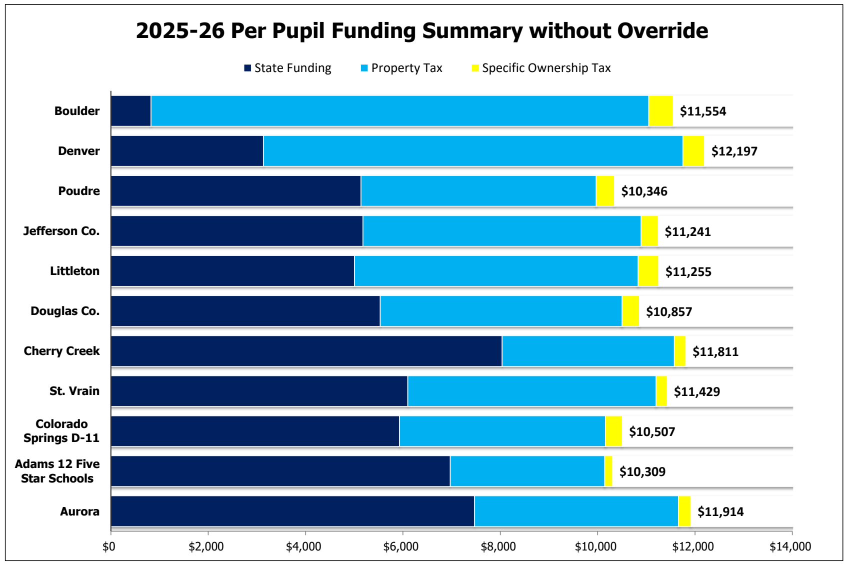
For the 2025-26 school year, a new finance act was implemented, the second in as many years, to redirect funding to school districts with higher concentrations of students living in poverty, students with individualized education plans, and students with limited English proficiency. The former factor for districts with a high cost of living has been significantly reduced and capped. The formula also reduces the student count averaging formula from five years to four years, with the seven-year rollout plan of the formula further reducing that to three years and possibly less. As the state budget becomes strained in future years, the new formula is meant to be easier to modify with further adjustments being anticipated.

Understanding School Finance in Colorado (continued)

Who Determines How Much Funding Each School District Receives?

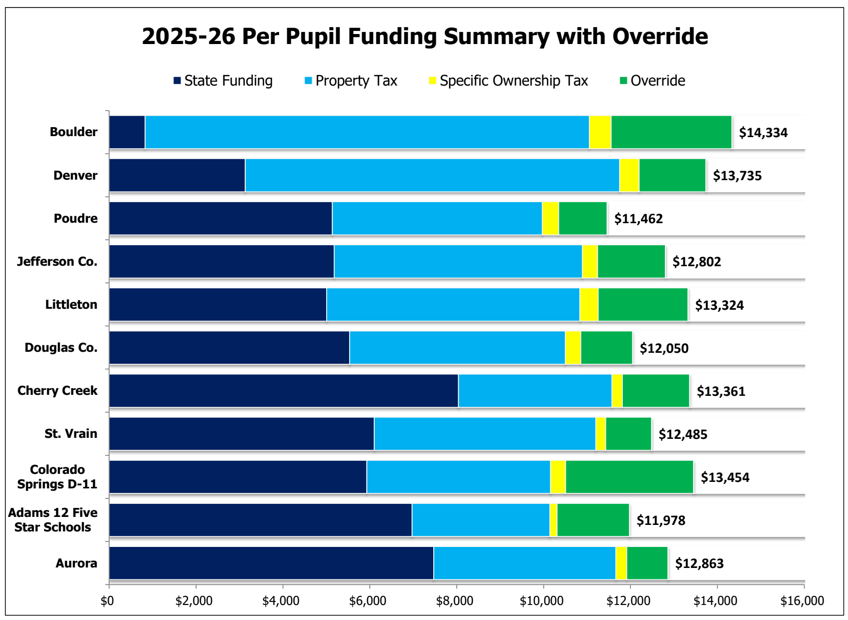
Equity in School Funding

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 devised the previously mentioned formulas that evaluate various factors to determine the funding needed to provide said experience in each school district. For the 2025-26 school year, it is estimated BVSD will receive $11,554 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)

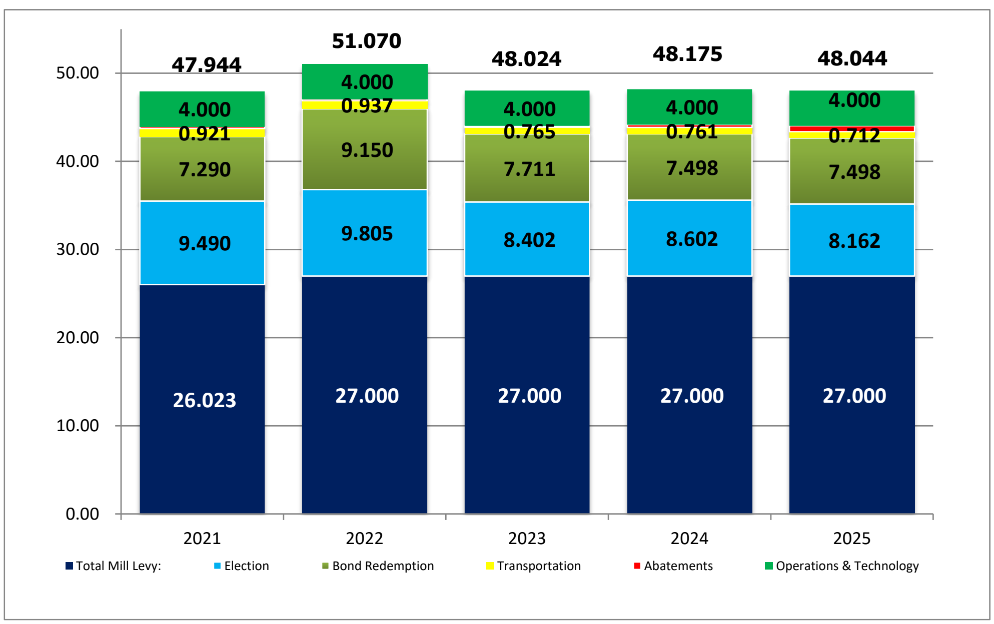
Mill Levies

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 2026 collection year at 48.044 mills, which is a 0.27 percent decrease from the prior year. The mill levy is applied to assessed valuation which increased by 6.88 percent or approximately $660.0M, 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 8.162 mills.
- The mill levy for abatements, refunds, and omitted property is 0.672 mills, bring the total General Operating Fund mill levy to 35.834 mills.
- The Bond Redemption Fund at 7.498 mills.
- The transportation mill levy at 0.712 mills.
- The operations and technology mill levy at 4.000, bringing the collective total mills for BVSD to 48.044 mills.

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



Notes:

- *Total 2025 NET assessed valuation for the 2026 calendar year was certified at: $10,254,793,645*
- *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 2026 collection year, homeowners will pay an assessment rate of 7.05 percent of the actual assessed value of their home, while businesses will pay a 29 percent assessment rate.

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

- The 7.05 percent of assessed value is calculated to be $7,050. That's the amount on which taxes are based.
- One tax mill is equal to 1 cent on $10. So, $7,050 in value multiplied by 0.001 equals $7.05 per mill.
- In 2025, the BVSD tax rate was certified at 48.044 mills or $338.71 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 $1,393.28 in school taxes for each $100,000 of taxable business property.

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 or enrollment declines are greater than anticipated. 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 2025-26 is $11,554 (slightly rounded). This PPR is 3.0 percent more than what was budgeted in 2024-25 in the Revised Budget. Total program funding, defined by the SFA, is projected to be $313.0M, an increase of $4.6M, or 1.4 percent, from the BVSD 2024-25 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 (25-26 budgeted)		
Per Pupil Revenue:	(PPR)	$11,554
Funded Pupil Count:	x(FPC)	27,077
School Finance Act Funding:		**$312,852,280**
Opportunity Cost in Dollars of 100 Fewer Students		
Per Pupil Revenue:	(PPR)	$11,554
Funded Pupil Count:	x(FPC)	(100)
School Finance Act Funding:		**($1,155,400)**

Fewer Students = Fewer Dollars

*Calculations may not be exact due to rounding

Economic Conditions and Outlook

Fiscal Outlook for 2025-26

Governor Polis' November 1 proposed budget for 2025-26 included funding for Pre-K12 enrollment decline, inflation at 2.5 percent, and a major restructuring of the School Finance Act adopted during the 2025 Colorado legislative session after nearly two years of negotiation and compromise. While the net projected PPR increase for BVSD is $295, or 3.2 percent, and is over 30 percent less than the statewide average increase of $429 and 3.6 percent, total program funding is essentially flat year over year. This is due to the significant change included in the Governor's 2025-26 budget proposal to eliminate averaging as a component of school finance while at the same time extending the implementation of the new finance act and cutting the increase in funding from 18 percent to 10 percent of the new formula. This is a statewide K-12 funding cut estimated at $140M. The dramatic drop in enrollment experienced in Colorado in the fall of 2020 is projected to continue in 2025-26 based on the state demographer's population projection for school-aged children. Updated projections will be included in budget planning when they become available. Historically, the Governor's budget has been considered a "floor" for K-12 funding, with additional resources being allocated during the legislative session. There is some concern for the sustainability of the funding increase proposed for 2025-26 and whether the continued impacts of TABOR restrictions on funding public services during continued economic growth can sustain the allocation to Pre-K12 beyond the 2025-26 fiscal year.

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

Analysis of 2025 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.

Colorado

For 60 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 2025, presented on December 4, 2024.

> Colorado has demonstrated one of the strongest economies over the medium-term horizon. Comparing growth from 2008-2023, Colorado has the 5th-fastest real GDP and employment growth rates, 6th-fastest population and labor force growth rates, 3rd-fastest personal income and per capital personal income growth rates, and the highest home-price appreciation in the country.
>
> Over the short term, though, Colorado's performance has slipped in the rankings, demonstrating the difficulty in maintaining growth for a sustained period of time. In 2024, Colorado's growth rates appeared more average in the rankings. Second-quarter real GDP growth and home-price growth ranked Colorado among the bottom 10 states; personal income, per capita personal income, and the unemployment rate ranked Colorado among the bottom 20 states. The state remains in the top half for growth in jobs, population, and pay.
>
> For many of these metrics, slower growth is not slow growth. For instance, 5.1% growth in personal income ranks 39th, and the FHFA home-price growth of 2.9% ranks 49th. Slower growth, though, may be the new reality for Colorado as population growth, especially through net migration, remains slow, creating headwinds for labor force and job growth.

Economic Conditions and Outlook (continued)

Analysis of 2025 Economic Forecast (continued)

For more than half a century, the Colorado Business Economic Outlook has been compiled by industry leaders in the state and presented by the Business Research Division (BRD) of the Leeds School of Business at the University of Colorado Boulder. For 60 years, this book has served as a chronicle of the changing issues and opportunities facing people and industry in Colorado. Presenting historical data and forward-looking estimates on employment for each sector of the economy, the book also offers discussion on other relevant economic metrics, ranging from sales and cash receipts to building permits and airport enplanements. This section lays the foundation for each of the North American Industry Classification System (NAICS) supersectors by providing an overview of labor force and wage and salary employment totals. The industry narrative is a collaboration with 140 individuals across industries, government, and nonprofits. What they share are insights and expertise from their vantage point, while many of the economic and employment estimates are model-driven results.

On August 21, 2024, the Bureau of Labor Statistics (BLS) published 2024 Preliminary Benchmark Revisions to Current Establishment Survey Data for States and Select Metropolitan Areas. In this publication, the BLS indicated national employment estimates may be overstated by 818,000 and would be revised downward when benchmark revisions are applied in March 2025. Colorado was identified as a state that would undergo the greatest downward revision, totaling 72,700 jobs. This would suggest not only slower growth, but a significant decline in Colorado employment. On November 20, 2024, the Colorado Department of Labor and Employment provided information on the suspension of the Quarterly Census of Employment and Wages data, stating, “The irregularities in data show inconsistencies in employer reporting, which the CO Unemployment Insurance (UI) division is currently investigating. Despite these irregularities, we are starting to see improvement in employer reporting. Historically the QCEW program has garnered a 90% response rate among Colorado employers on establishments. In Q3 2023, that rate dropped to 28%, which has subsequently recovered to 85.9% in Q1 2024.”

Thus, the Business Research Division believes that if a sharp downward revision occurs, it will be driven by data collection issues, not real economic trends, as the state has continued to record growth in population, net migration, labor force, GDP, and income. The unrevised monthly employment estimates were used as the baseline for the 2025 estimates.

Employment

Colorado employment stood at a record of more than 3 million in October 2024. Annual jobs added in 2023 totaled 72,300, growth of 2.5%. Growth in 2024 is estimated at 46,800 (1.6%), and the forecast for 2025 is for an additional 36,700 jobs (1.2%). In 2024, eight of the 11 industries in the state are estimated to have posted job growth—with Government, Education and Health Services, and Professional and Business Services posting the most jobs—and Natural Resources and Mining, Government, and Education and Health Services recording the fastest job growth. Three industries posted job loss for the year—Information, Construction, and Manufacturing.

Looking ahead to 2025, all industries except Information are projected to add employment in 2025, led by Education and Health Services, Government, and Construction.

Preliminary year-over-year employment growth was recorded in all but one of Colorado’s seven metropolitan areas in October 2024—Colorado Springs (1.9%), Boulder (1.4%), Greeley (1%), Denver-Aurora-Lakewood (0.8%), Fort Collins-Loveland (0.6%), and Grand Junction (0.4%). The Pueblo MSA was the only one to record a decline in the official statistics (-0.5%).

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.

Economic Conditions and Outlook (continued)

Analysis of 2025 Economic Forecast (continued)

Population

Colorado's population increased by 36,100, or 0.6%, from July 2022 to July 2023, ranking it 9th in total change and 18th in percentage change. This growth is slightly higher than in 2022 and significantly slower than the 76,000 annual average during the previous decade. Births in Colorado were 62,200, flat compared to the previous year and lower than the peak of 70,800 in 2007. Births are the largest component of population change in Colorado. There were 45,300 deaths between July 2022 and July 2023, a slowdown from the 49,700 in 2022. Deaths have been increasing due to aging in Colorado, but they also temporarily increased due to COVID. Natural change (births Colorado Economic, Employment, and Population Outlook continued from page 15 2025 Colorado Business Economic Outlook 16 minus deaths) was 16,900. Despite the lower levels of natural change, Colorado had the 7th-largest natural change in the country due to the state's younger average age. There are 19 states in a phase of natural decline with more deaths than births.

More U.S. counties experienced population gains than losses in 2023, as counties in the South saw faster growth, and more Northeast and Midwest counties had population losses turn to gains. Approximately 60% (1,876) of U.S. counties gained population from 2022 to 2023. Areas that experienced high levels of domestic outmigration during the pandemic, such as in the Midwest and Northeast, are now seeing more counties with population growth. Meanwhile, county population growth is slowing in the West.

In Colorado, population in 23 of the state's 64 counties, or 36%, declined. Twenty-four counties experienced net out-migration led by Arapahoe, Eagle, and Boulder. Thirty-five of the 64 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 -500 to -2. However, the metro counties of Pueblo and Mesa led the list of counties in natural decline. The three counties with the largest natural increase were El Paso, Adams, and Denver.

Births continued to be lower than historical trends in 2023 but were holding steady. 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 in the state are forecast to increase slightly in 2023 and 2024 as the number of women of childbearing age increases. Additionally, the largest group of millennials are entering their 30s, an age group where Colorado has experienced increased birth rates.

From 2022 to 2023, 90% of the population growth was along the Front Range but varied by county. Boulder and Arapahoe declined, but there were increases in the rest of the Front Range counties, ranging from 9,000 in Weld to 300 in Jefferson. The Front Range still increased by the most population but a few non-Front Range counties, like Bent County (due to growth in the prison population), Custer County, and Dolores County, experienced faster growth.

Population growth by age group continues to be a defining factor for Colorado due to two primary reasons. 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 increased by almost 33,000 between 2022 and 2023. The growth in this group is primarily due to more people aging into the cohort rather than net migration. It is estimated that 68,300 Coloradans turned 65 in 2023. The growth in the 65+ age group is impacting the labor force, with a growing number of retirements even as workers are 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 due to lower rates of mobility and smaller household sizes.

Analysis of 2025 Economic Forecast (continued)

Housing-unit growth did not keep up with household formation during the last decade due to the Great Recession, creating a tight housing market and escalating home prices. Since 2018, Colorado has built more housing units than new household growth, making a dent in the housing undersupply. In 2023, housing growth increased by 45,500, and in 2024, housing is expected to increase by 40,000 units. Population growth was 36,000 in 2023, primarily driven by births. Deaths were 26,000 more than net migration, meaning that there was a decline 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. New households were estimated to have increased by 27,000 in 2023 and are forecast to increase by 25,000 in 2024. The ratio of household population to housing units reached a low of 2.18 in 2023 after hitting a high of 2.31 in 2016. The 35-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 32,000 over the next 10 years—as long as job employment and labor force growth holds as forecast. The largest cohort of the millennials are in their 30s, the primary age for first-time home buyers. The leading edge of the millennials are in their early 40s, entering the highest-earning and the prime second-home buying age cohort. The largest and fastest household growth will be in the 65+ population, but most of these households already have housing. The 65+ population has the lowest moving rate, and Colorado does not attract retirees. The growth is due to birthdays (people aging into the 65+ age group). 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 they look to downsize or need more assistance. 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. Death levels and international migration are returning to pre-COVID levels. Colorado’s domestic migration has significantly slowed in recent years to an average of 6,500 since 2020 compared to 38,000 during the 2010s. Since 2022, international migration returned to prepandemic levels and is expected to remain at levels around 10,000 through this decade. Universities 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 2024 is projected to be 43,000, or a 0.7% growth rate, and 51,000 in 2025. Most of the growth continues to be driven by births, at 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 25,000 in 2024 and 33,000 in 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 43,000 per year from 2023-2030, creating a demand for approximately 83,000 new workers combined annually.

After 2030, population growth is expected to slow more significantly due to a slowing economy, continued slowing births nationally, an aging population, slowing labor force growth, and increased national competition for labor. Although Colorado’s population growth is forecast to slow in the long run, 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. Geographically, 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 540,000, with 90% of this increase projected for the Front Range and of that, 260,000 for the Denver Metro area. The north Front Range is expected to observe the fastest growth, at an annual average growth rate of 1.8%, or 135,000 people. The 2050 forecast for the state is 7.4 million, with 6.3 million along the Front Range, or 85% of the total population.

Economic Conditions and Outlook (continued)

Analysis of 2025 Economic Forecast (continued)

Education

Colorado public school districts educate nearly 881,500 students in kindergarten through 12th grade. Funding for public schools comes from three main sources of revenue: local property tax, state funding, and federal dollars. The state share is primarily from income and sales tax revenues flowing through the state and then to districts. While federal education law is well established and sets strong requirements for public education, federal dollars are typically a relatively small overall component of the annual funding of public schools. Since March 2020, K-12 public education, like many sectors of the economy, has experienced dramatic changes in the delivery of services, labor force availability, and revenue fluctuations.

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. These disparities are a result of residential development, nonresidential development, oil and gas resources, property valuations, and the number of students in a district.

2025 Outlook

The outlook for 2025-26 is becoming unstable, with lingering fiscal and operational headwinds. Statewide enrollment in 2025-26 is projected to have a net decrease by over 3,800 students, or 0.5%, from 2024-25. This decrease continues a downward trend after the significant 3.3% enrollment drop recorded in October 2020. The student enrollment trend 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 that indicate a 1% annual decline in the K-12 student population. Within Colorado, enrollment projections vary by specific school district and region, with varying degrees of growth and decline. Among the 10 largest districts, the projected maximum decline is 2% and growth of 0.4%, representing 55% of the state's enrollment.

While enrollment is projected to decrease, funding will be partially supported by the inflationary increase in the School Finance Act. The new School Finance Act passed in the 2024 legislative session is unable to be implemented due to limited funding availability. The six-year implementation plan is proposed to be modified by extending the rollout an additional year and reducing the new funds in any one year. The new dollars are distributed to districts with higher concentrations of disadvantaged students. Since the new finance act cannot be implemented, concerns exist that a slight or moderate economic downturn could cause the return 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. Additional concerns exist for annual changes, increasing the uncertainty and variability in funding, a significant challenge for operating public schools.

Governor Polis's 2025-26 budget proposal, released on November 1, 2024, contains a base per pupil funding inflationary increase of 2.5% based on the Office of State Planning and Budgeting (OSPB) September 2024 Economic Forecast, or $115 million for Total Program funding. This totals an average of $299 per pupil more than 2024-25 funding, with those new dollars heavily weighted in districts with higher concentrations of disadvantaged students. This budget also proposes a shift in the methodology for calculating public school funding, moving from the four-year average enrollment to current-year enrollment. This could result in funding cuts for districts experiencing declining enrollment, eliminating the financial buffer that allows them to make strategic adjustments. This may put additional pressure on districts to close schools or change enrollment boundaries, causing major disruptions to local school communities.

Economic Conditions and Outlook (continued)

2025 Outlook (continued)

The required inflation adjustment to the School Finance Act will soften but not eliminate the impact of rising costs and enrollment declines; however, proposed changes negatively impact funding in the near term. The upcoming FY 2025 state revenue forecasts in December 2024 and March 2025 will indicate where the Legislature is able to set the budget for K-12 education in 2025-26 and signal the ability of the state to continue providing the expected funding levels into the future. The uncertainty regarding funding will continue to be a challenge for school districts in the near term. The modified new finance act and the political pressure to implement the new formula will add to that unpredictability. 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 2.7% in 2024. U.S. real GDP is projected to grow 2.3% in 2025, with consumption, investment, and government spending all adding to overall growth.
- Consumers appear to have worked through headwinds that risked a disruption in consumption. Personal consumption grew an estimated 2.7% in 2024, and moderate growth is projected to continue in 2025, at 2.6%.
- Rising interest rate policies were deployed to manage high inflation. The higher interest rates had a cooling effect on investment. Fed policy reversed in the second half of 2024 with two initial rate cuts summing to 0.75%. The lower cost of borrowing could boost residential and nonresidential fixed investment if the longer end of the yield curve responds accordingly.
- Employment growth in Colorado is projected at 36,700 in 2025, with jobs added in 10 of the 11 major industries.
- In 2025, Colorado is projected to add 49,800 people, according to the State Demography Office. Growth will come from net migration (33,000) and from the natural increase (19,000).

Boulder County

As of 2024, Boulder County's economy has experienced a blend of growth and challenges. Key sectors, such as life sciences, technology, and outdoor recreation, are driving economic activity, while remote work and office vacancies reduce much-needed foot traffic in areas of commerce. The presence of major research institutions, the University of Colorado Boulder, and a strong startup culture continues to draw companies seeking to headquarter their burgeoning businesses near top-tier talent and resources. Boulder County's economy is thriving with robust growth in key sectors. This dynamic blend of industries not only fuels current success but also sets the stage for sustained innovation and long-term prosperity, ensuring Boulder County remains a vibrant and forward-thinking economic hub.

Since reaching a high of 10.1% in June 2020 during the COVID pandemic, the unemployment rate in Boulder County decreased to 2.1% in September 2022. In 2023, unemployment began the year at 2.5% and fluctuated throughout the year before beginning to climb in April 2024; the August number read 4.1%. This compares to the August state unemployment rate of 4% and the September national rate of 4.1% (both not seasonally adjusted).

Economic Conditions and Outlook (continued)

2025 Outlook (continued)

Employment in the Boulder Metropolitan Statistical Area (MSA) increased 3.2% in August 2022 year-over-year. Continuing that trend, employment in August 2023 was up 1.3% year-over-year, representing a gain of 2,700 jobs, according to the Bureau of Labor Statistics CES data. Census Bureau data show the 2023 median household income for Boulder County residents was $95,363, compared to $92,911 for Colorado residents and $80,610 for U.S. residents.

Boulder County's low unemployment rate and steady employment growth reflect a resilient economy, with median household incomes well above state and national averages, reinforcing its position as a strong and desirable place to live and work.

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 quantum computing. The top three industries of 2023 were education and hospitals, restaurants and other eating places, and computer systems design and related services. Collaborations between academia, government, and private-sector companies has led to increased emphasis on attracting small- to mid-size quantum companies from across the nation and the globe.

Boulder County continues to flourish with a diverse economy, fueled by strong collaboration across academia, government, and the private sector, all driving the growth of emerging sectors like quantum technology.

2025-26 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 2025-26 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 2025-26 budget proposal: 2.5%
  - December Legislative Council Staff projection: 2.4%
  - 2024 US Bureau of Labor Statistics final: 2.3%
- Employee Compensation and contract adjustments
  - Longevity and salary schedule movement
  - Cost of living adjustment (COLA)
  - Health/Dental Benefits:
    - Maximum 4.6% rate increase
    - Kaiser increase – N/A
    - UMR increase – 4.6%
  - Salary schedule Market Adjustments as appropriate
- K-12 Student Population
  - 2021-22 - 229 decline
  - 2022-23 - 524 decline
  - 2023-24 - 125 decline
  - 2024-25 - 371 decline
  - 2025-26 Projected 153 decline/1,402 5-year decline

Economic Conditions and Outlook (continued)

Assumptions and Estimates (continued)

- Staffing Adjustments
  - Declining enrollment changes - reset staffing ratios
  - 1X staffing to address enrollment uncertainty
- Potential Budget Stabilization Factor reintroduction
  - December State Revenue Forecast-State budget gap of $1.0B based on inflation, caseload growth, and current law spending promises. Other pressures include spending in previous sessions and stimulus funded programs now being supported by the State's General Fund.
- Implementation of a modified School Finance Act from what passed in the 2024 legislative session
  - Governor support for moving forward despite inadequate funding of the adopted plan
- Contractual price escalations and operational expenditure increases
- Continued implementation of strategic initiatives
- Reserves for continued fiscal stability

Economic Conditions and Outlook (continued)

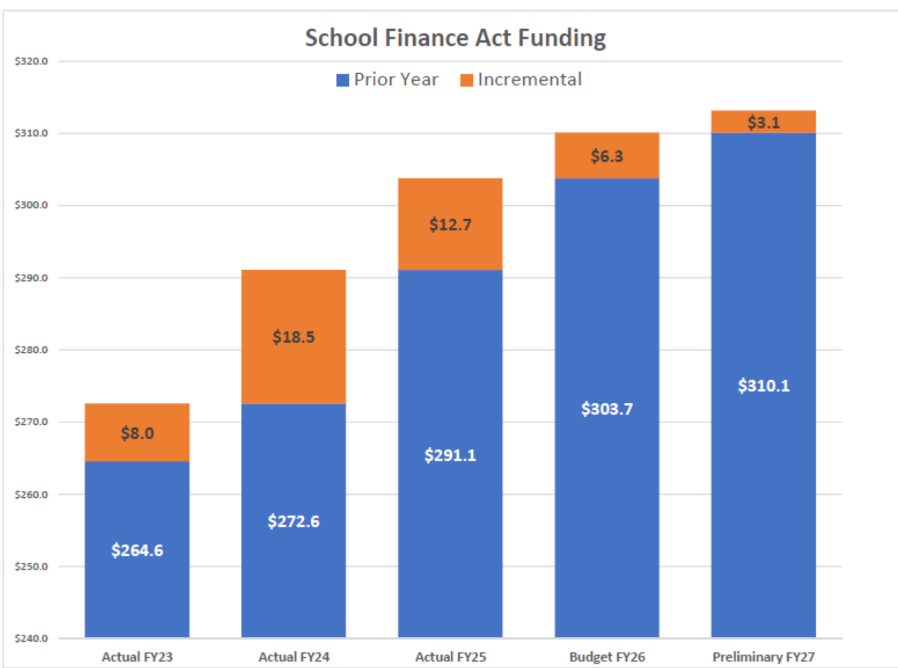
Projected Funding

The funding projection on the next page shows the dramatic change in funding facing the Boulder Valley School District. Over the last few years, as the state legislature paid down the current balance of the Budget Stabilization Factor, combined with high inflation, the district saw fairly large incremental increases in School Finance Act funding from year to year. However, enrollment continues to decline and at the same time Governor Polis is pushing to cut funding to K-12 education. These two factors, combined with state budget shortfalls as well as the new School Finance Act that favors districts with demographics different from BVSD, means new funding for BVSD will likely be very limited. Expectations for new and/or additional expenditures will likely far outweigh new resources coming into the district.

In the graph below, each fiscal year shows the prior year total School Finance Act funding in blue and the incremental growth from the prior fiscal year in orange. For the 2026-27 projected fiscal year, growth is limited to just over $3M due to the new School Finance Act, declining enrollment, and low inflation.

Funding under the new School Finance Act, HB 24-1448, as adopted in the spring of 2024 after nearly two years of negotiation and compromise, reduces averaging to three years, maintains a "hold harmless" provision for one more year, and continues the dramatically different pupil funding methodology targeting students with certain demographic indicators - poverty, special education, and second language acquisition. The new finance act as adopted would provide BVSD an estimated 1.1% year over year increase in total funding, while per pupil revenue is increasing 1.9%, the difference being a result of declining enrollment. This limited increase is despite including additional funding infused into the formula over the 2025-26 fiscal year for an increased rollout of the new formula.

The scenarios are based on a 2.3% increase in the Denver-Aurora-Lakewood Metropolitan Statistical Area (MSA) Consumer Price Index (CPI) as determined by the Bureau of Labor Statistics and a BVSD one year decline in funded FTE of just over 200 funded students.



Economic Conditions and Outlook (continued)

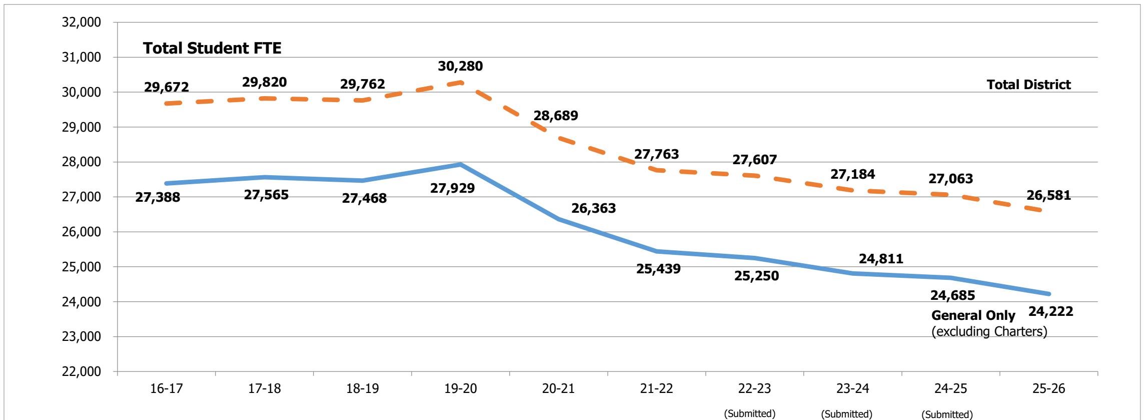
Projected Funding (continued)

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, is projected to continue to decline. 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.

All Funds Summary	PROJECTED BUDGET 2026-27	PROJECTED BUDGET 2027-28	PROJECTED BUDGET 2028-29
Beginning Balance	$ 367,408,789	$ 265,951,778	$ 201,327,367
Revenues	699,572,897	714,966,354	727,807,983
Transfers In	72,092,866	74,228,047	76,223,532
Total Resources	1,139,074,552	1,055,146,180	1,005,358,882
Expenditures	801,792,490	780,376,989	737,524,427
Emergency Reserves	71,197,734	58,862,423	58,607,782
Transfers Out	71,330,284	73,441,825	75,418,441
Total Uses	944,320,508	912,681,237	871,550,651
Ending Balance	$ 194,754,044	$ 142,464,943	$ 133,808,231

Enrollment FTE Projections

The 2025-26 enrollment FTE projections reflect a decrease of total student enrollment. The following four charts show the historical change in BVSD enrollment. Note beginning in 2023-24, Preschool student FTE is no longer reflected in the total District FTE. Beginning that year per the State, the process of counting preschool enrollment fundamentally changed from an October Count similar to K-12 grades, to a monthly enrollment count.



***Note**: General only includes Pre-K grade up until 2023-24 year and beginning that year reflects only K-12 student FTE.*

District-Wide Enrollment

The total number of BVSD students (PK-12) estimated for the fall of 2025 shows a decrease of 452 enrolled students compared to the October 1, 2024 enrollment. Preschool enrollment is estimated for October 1 to be consistent for reporting, however, for the FTE comparison, we do not include the PK level.

For Total K-12 Funded Student Full Time Equivalent (FTE), there is a decrease of 481.4 FTE. However, for the 2025-26 year, BVSD will again average the pupil count as allowed per the State, which will result in an additional 496.3 FTE of funding for K-12. Kindergarten through twelfth grade students who are part-time, based upon a student's attendance and academic schedule, are counted as 0.50 FTE.

	2024-25 Submitted	2025-26 Adopted Budget	2025-26 Revised Budget	COMPARISONS 2024-25 Submitted to 2025-26 Revised	2025-26 Adopted to 2025-26 Revised
Total Enrollment (Heads)	27,913.0	27,738.0	27,461.0	-452.0 / -1.62%	-277.0 / -1.00%
Total Student Full Time Equivalent (FTE)	**27,062.5**	**26,845.5**	**26,581.1**	**-481.4 / -1.78%**	**-264.4 / -0.98%**
Add'l FTE due to averaging	368.9	245.3	496.3		
Total Funded Pupil Count (FTE)*	**27,431.4**	**27,090.8**	**27,077.4**	**-354.0 / -1.29%**	**-13.4 / -0.05%**

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

Boulder Valley School District – 5-Year Projections

Projected

2026-27	2027-28	2028-29	2029-30	2030-31
26,218	25,875	25,529	25,219	24,937
-1.5%	*-1.3%*	*-1.3%*	*-1.2%*	*-1.1%*

District-Wide Student FTE

Examination of enrollment reveals that K-12 General Operating Fund in-person student FTE will decrease by 457.9 FTE, while online FTE will decrease by 5.0 FTE; the K-12 Charter School FTE decreased by 18.5 FTE. Note the change to Total Funded Pupil Count includes the state benefit of averaging pupil enrollment for funding purposes.

	2024-25 Submitted	2025-26 Adopted Budget	2025-26 Revised Budget	COMPARISONS 2024-25 Submitted to 2025-26 Revised	2025-26 Adopted to 2025-26 Revised
K-12 General FTE	24,459.0	24,245.5	24,001.1	-457.9 / -1.87%	-244.4 / -1.01%
K-12 Charter FTE*	2,377.5	2,390.0	2,359.0	-18.5 / -0.78%	-31.0 / -1.30%
Online FTE	226.0	210.0	221.00	-5.0 / -2.21%	11.0 / 5.24%
Total Student Full Time Equivalent	**27,062.5**	**26,845.5**	**26,581.1**	-481.4 / -1.78%	-264.4 / -0.98%
Add'l FTE due to Averaging	368.9	245.3	496.3		
Total Funded Pupil Count	**27,431.4**	**27,090.8**	**27,077.4**	-354.0 / -1.29%	-13.4 / -0.05%

*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. The preschool district-wide enrollment table below shows an increase of 59 preschool enrolled students projected as compared to 2024-25. Enrollment in the UPK eligible showed an increase in interest as compared to last year. Special Education student enrollment is slightly down at 293.0 enrolled. Beginning 2023-24, funding for preschool students changed from an October count to monthly enrollment and payment count. The chart below represents the prior format of counting students as of October 1.

	2024-25 Submitted	2025-26 Adopted Budget	2025-26 Revised Budget	COMPARISONS 2024-25 Submitted to 2025-26 Revised	2025-26 Adopted to 2025-26 Revised
Special Education	309.0	309.0	293.0	-16.0 / -5.18%	-16.0 / -5.18%
Colorado Universal Preschool (UPK)	332.0	336.0	355.0	23.0 100.00%	19.0 5.65%
Not-eligible for funding	0.0	6.0	0.0	0.0 / 0.00%	-6.0 / 0.00%
Tuition and Other Funding	129.0	174.0	181.0	52.0 / 40.31%	7.0 / 4.02%
Total PK Enrollment	**770.0**	**825.0**	**829.0**	**59.0 / 7.66%**	**4.0 / 0.48%**

District Populations

The district's student population as of fall 2025 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	2021-22	2022-23	2023-24*	2024-25	2025-26
CDE Preschool-12 Student Membership	29,011	28,487	28,362	27,991	27,541
Funded Membership	28,776	28,250	28,203	27,913	27,461
Student Membership Not Funded	235	237	159	78	80
English Language Learners	2,034	2,001	2,140	2,301	2,295
ELL % of Funded Membership	7.1%	7.1%	7.8%	8.5%	8.6%
Free/Reduced Lunch Status	5,828	5,939	6,811	7,286	7,057
FRL Statuts % of Funded Membership	20.3%	21.0%	25.0%	26.9%	26.5%
Gifted & Talented	4,182	4,322	4,542	4,860	5,050
TAG % of Funded Membership	14.5%	15.3%	16.6%	17.9%	19.0%
Out of District	2,316	2,362	2,526	2,583	2,672
OOD Students % of Funded Membership	8.0%	8.4%	9.3%	9.5%	10.0%
Special Education	3,417	3,613	3,507	3,687	3,654
SpEd Students % of Funded Membership	11.9%	12.8%	12.9%	13.6%	13.7%

* 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 2025-26 budgeted full-time employees in BVSD in all funds, including Charters, is 3,858.770. This is a decrease of approximately 1.26 percent from the 2024-25 fiscal year. Staff FTE is allocated based on projected student enrollment, which continues to decline.

	2021-22	2022-23	2023-24	2024-25	2025-26
Classroom Teachers	1721.242	1684.032	1692.364	1658.967	1622.664
Other Teachers*	199.255	232.155	278.762	269.233	262.542
Psych/Social Workers/OT/PT/Nurses	140.087	137.820	140.177	154.594	158.892
Admin/Principals	172.056	173.949	177.516	174.712	181.240
Professional Support	155.375	173.283	183.835	180.333	177.453
Technical Support	57.827	57.077	46.495	51.107	50.001
Paraeducators/Liaisons/Monitors	609.229	644.525	701.928	658.483	668.819
Office/Administrative Support	238.768	235.698	246.333	242.297	228.554
Trades and Services	578.111	564.652	559.853	517.793	508.605
TOTAL FTE:	**3,871.950**	**3,903.191**	**4,027.238**	**3,907.519**	**3,858.770**

* Other Teachers- Teachers on Special Assignment, Teacher Librarians & Counselors

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.

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 250,000. 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 Career & 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

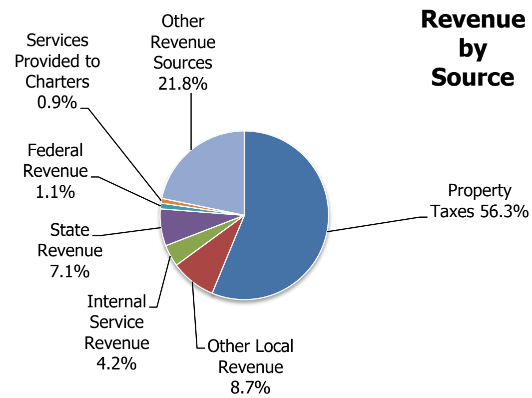
All Funds

Appropriation 2025-26

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).

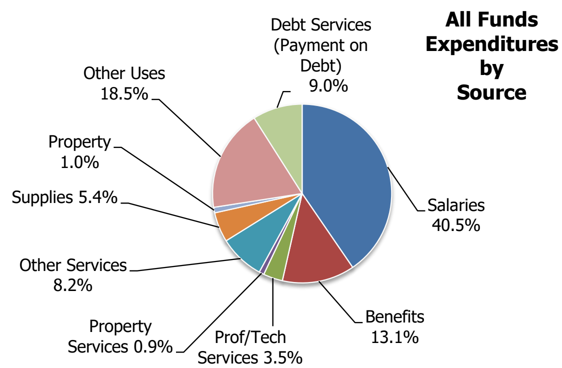
Revenue Sources by Object

Property Taxes	$	484,690,120
Other Local Revenue		74,662,670
Internal Service Revenue		36,262,513
State Revenue		60,700,769
Federal Revenue		9,246,518
Services Provided to Charters		7,429,698
Other Revenue Sources		187,438,561
Total Revenue	**$**	**860,430,849**



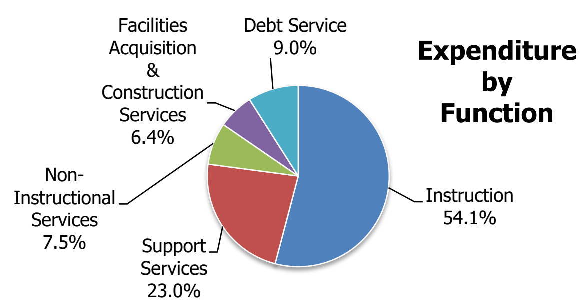
Expenditures by Object

Salaries	$	325,040,130
Benefits		104,983,913
Prof/Tech Services		28,023,410
Property Services		7,243,415
Other Services		65,492,151
Supplies		43,084,470
Property		7,891,003
Other Uses		148,075,470
Debt Services (Payment on Debt)		72,256,319
Total Expenditures	**$**	**802,090,281**



Expenditures by Function

Instruction	$	434,107,304
Support Services		184,225,839
Non-Instructional Services		60,005,780
Facilities Acquisition & Constructi		51,495,039
Debt Service		72,256,319
Total	**$**	**802,090,281**



All Funds (continued)

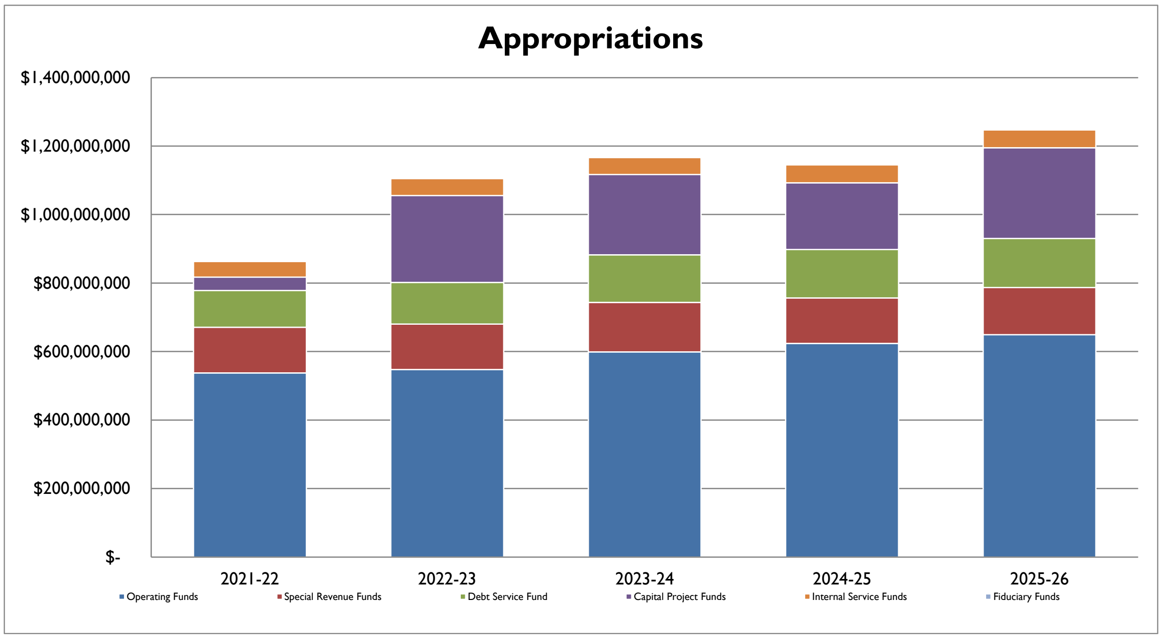
Appropriation 2025-26 (continued)

General Fund	Expenditures	Reserves	Transfers Out	Ending Balance	2025-26 Appropriation
Operating Funds					
General Operating Fund	$ 391,349,026	$ 54,112,301	$ 77,646,710	$ 2,650,128	$ 525,758,165
Charter Schools	40,685,086	2,468,765	-	9,806,880	52,960,731
PERA On-Behalf	6,000,000	-	-	-	6,000,000
Differentiated School Support Fund	5,160,500	154,815	-	16,745,373	22,060,688
Athletics Fund	4,510,739	135,604	-	-	4,646,343
Preschool Fund	15,409,646	437,608	-	-	15,847,254
Risk Management Fund	7,829,600	1,698,444	-	-	9,528,044
Community Schools Fund	7,609,582	228,287	805,475	3,764,522	12,407,866
Operating Funds Sub-Total	**$ 478,554,179**	**$ 59,235,824**	**$ 78,452,185**	**$ 32,966,903**	**$ 649,209,091**
Special Revenue Funds					
Food Services Fund	$ 16,393,985	$ 411,388	$ -	$ -	$ 16,805,373
Governmental Grants Fund	20,000,000	-	-	-	20,000,000
Transportation Fund	19,917,775	1,394,244	-	-	21,312,019
Operations & Technology Fund	36,864,005	1,964,798	-	19,794,347	58,623,150
Student Activities Fund	12,300,000	373,912	-	8,515,753	21,189,665
Special Revenue Funds Sub-Total	**$ 105,475,765**	**$ 4,144,342**	**$ -**	**$ 28,310,100**	**$ 137,930,207**
Debt Service Fund					
Bond Redemption Fund	$ 72,256,319	$ -	$ -	$ 70,548,189	$ 142,804,508
Debt Service Fund Sub-Total	**$ 72,256,319**	**$ -**	**$ -**	**$ 70,548,189**	**$ 142,804,508**
Capital Project Funds					
Building Fund	$ 89,017,032	$ -	$ -	$ 159,736,478	$ 248,753,510
Capital Reserve Fund	8,749,814	7,280,362	-	-	16,030,176
Capital Project Funds Sub-Total	**$ 97,766,846**	**$ 7,280,362**	**$ -**	**$ 159,736,478**	**$ 264,783,686**
Internal Service Funds					
Health Insurance Fund	$ 44,899,244	$ 1,580,727	$ -	$ -	$ 46,479,971
Dental Insurance Fund	3,042,928	2,693,092	-	-	5,736,020
Internal Service Funds Sub-Total	**$ 47,942,172**	**$ 4,273,819**	**$ -**	**$ -**	**$ 52,215,991**
Fiduciary Funds					
Private Purpose Trust Fund	$ 95,000	$ -	$ -	$ 1,185,538	$ 1,280,538
Fiduciary Funds Sub-Total	**$ 95,000**	**$ -**	**$ -**	**$ 1,185,538**	**$ 1,280,538**
GRAND TOTAL:	**$ 802,090,281**	**$ 74,934,347**	**$ 78,452,185**	**$ 292,747,208**	**$ 1,248,224,021**

All Funds (continued)

Five Year Budgeted Appropriations by Fund Type

Fund Type	2021-22	2022-23	2023-24	2024-25	2025-26
Operating Funds	$ 537,731,919	$ 547,447,468	$ 599,017,698	$ 623,631,543	$ 649,209,091
Special Revenue Funds	133,437,643	132,618,494	144,179,524	133,176,662	137,930,207
Debt Service Fund	106,773,228	121,968,707	139,317,076	141,207,078	142,804,508
Capital Project Funds	39,122,020	253,360,351	234,107,392	194,957,713	264,783,686
Internal Service Funds	46,436,172	49,414,716	49,677,686	52,668,830	52,215,991
Fiduciary Funds	1,992,083	1,962,811	1,902,322	1,326,260	1,280,538
Total	**$ 865,493,065**	**$ 1,106,772,547**	**$ 1,168,201,698**	**$ 1,146,968,086**	**$ 1,248,224,021**



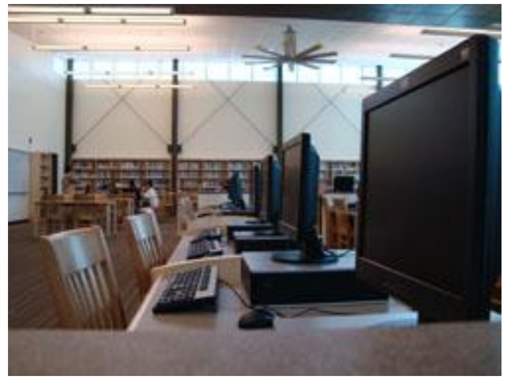
All Funds Current Year to Budget Comparison

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

	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	2025-26 ADOPTED BUDGET	**2025-26 REVISED BUDGET**	**Change from 2025-26 Adopted to 2025-26 Revised**
Beginning Balance	$ 211,191,578	$ 218,057,026	$ 423,367,080	$ 397,764,780	$ 287,134,784	**$ 309,340,987**	**$ 22,206,203**
Revenues	571,939,637	816,092,795	668,855,147	681,388,376	848,195,412	**860,430,849**	**12,235,437**
Transfers In	67,147,100	53,043,879	66,798,517	67,268,175	73,058,393	**78,452,185**	**5,393,792**
Total Resources	850,278,316	1,087,193,700	1,159,020,744	1,146,421,331	1,208,388,589	**1,248,224,021**	**39,835,432**
Expenditures	565,074,187	610,782,741	694,900,448	770,400,881	790,111,437	**802,090,281**	**11,978,844**
Emergency Reserves	-	-	-	-	59,970,868	**74,934,347**	**14,963,479**
Transfers Out	67,147,100	53,043,879	66,798,517	66,679,464	73,058,393	**78,452,185**	**5,393,792**
Total Uses	632,221,287	663,826,620	761,698,965	837,080,345	923,140,698	**955,476,813**	**32,336,115**
Ending Balance	$ 218,057,027	$ 423,367,080	$ 397,321,780	$ 309,340,987	$ 285,247,892	**$ 292,747,208**	**$ 7,499,315**

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 support receive weight on student demographics only and have access to VIP Program/ Targeted support (x2) / High support (x5)

- Target and High Support Enrollment- $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 23 elementary schools and the Mapleton Early Childhood Center. The program has a nine-month schedule, and 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) BVSD Online

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 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 one charter school outside of the school district. Additionally, the district provides suppers, claimed by the Child and Adult Care Food Program, at two high risk schools - Columbine and University Hill. Beginning in November 2025, the district began serving late snacks at seven more high risk schools: Sanchez, Columbine, Birch, Pioneer, University, Emerald and Whittier. This Fund 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 programs, and construct an elementary school in Erie.

Health Insurance Fund

The Health Insurance Fund is an internal service fund used to account for claims, administrative fees, and stop loss insurance coverage for the district’s self-funded health insurance employee benefit program. Employees have the choice of participating in the district’s self-funded plans administered by United Medical Resources (UMR) and Surest. These companies are affiliates of United Health Care. 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.

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.

All Funds Overview (continued)

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

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.

- The Board of Education can make policy decisions on what the district charges for its tuition and fees. This controllable revenue source comprises only 0.2 percent of total General Operating Fund revenue.
- The BVSD electorate has control over passing local property tax increases for school funding which represents 20.4 percent of the district's 2025-26 budgeted revenue. The board can only recommend placing a referendum on the ballot.
- The Colorado legislature determines BVSD's revenue from the SFA. BVSD voters have some control over who their state representatives are and how they vote on education issues. This less controllable revenue, combined with categorical reimbursements, totals 74.0 percent of BVSD's 2025-26 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 5.4 percent of BVSD's budgeted revenue, and are controlled primarily by economic factors completely outside of the district's control.

More Controllable Revenue

Policy Decisions			
Tuition & Student Fees:	**$**	**834,000**	**0.2%**
Local Elections (Referenda)			
Local Property Tax:		**89,964,265**	**20.4%**
School Finance Act			
State Share Funding:		**22,353,897**	**5.1%**
Local Property Taxes:		**274,110,634**	**62.0%**
Specific Ownership Taxes:		**13,617,949**	**3.1%**
Other State Revenue			
Categorical Reimbursements:		**16,910,369**	**3.8%**
Other Revenue			
Specific Ownership Taxes:		**6,776,618**	**1.5%**
Other Revenue:		**9,717,673**	**2.2%**
Services Provided to Charters:		**7,429,698**	**1.7%**
Lease Proceeds - Copiers		**180,000**	**0.0%**
Total:	**$**	**441,895,103**	**100.0%**

1991, 1998, 2002, 2010 voter-approved mill levy overrides

CTE, Special Ed, READ Act, ELPA, Gifted & Talented

Non-equalized SOT, Medicaid, Indirect Cost Reimb, Charters, Interest Earnings

Tuition and student fees (summer school, BVSD Online, foreign exchange students) and technology fees

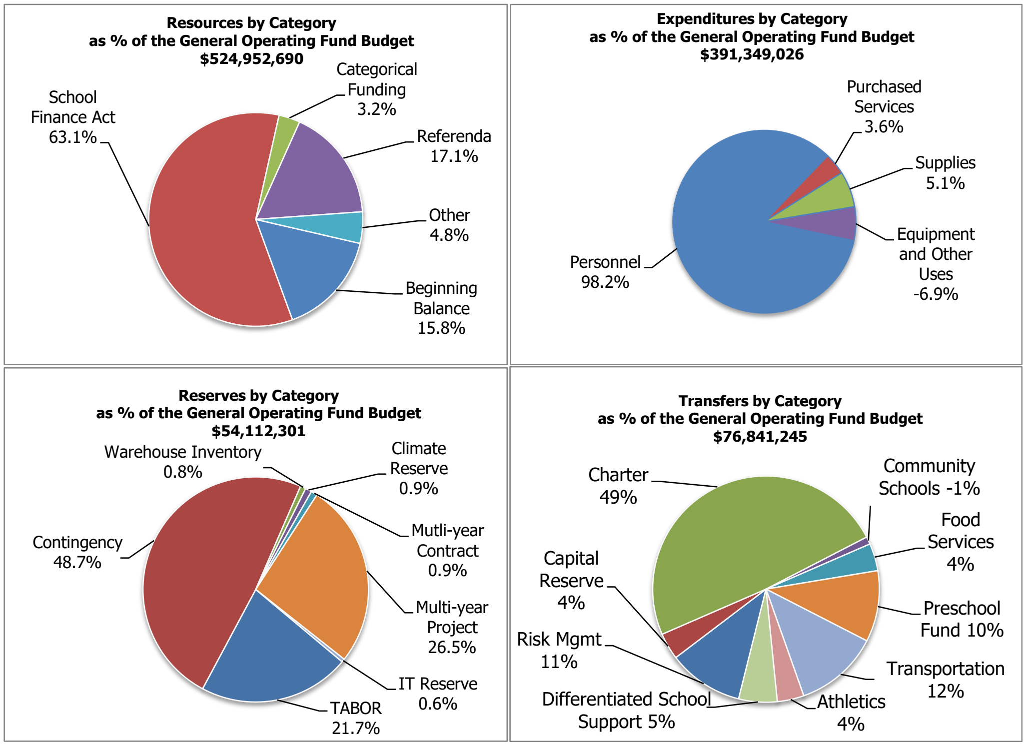
Amounts received from the state and equalized SOT vary according to local assessed property valuation.

Less Controllable Revenue

*includes abatements and delinquent local property taxes

General Operating Fund (continued)

Summary of Assumptions



2025-26 Total Resources: $525.0M

- $11.9M increase in resources from the 2024-25 Revised Budget is comprised of:
  - Removal of any one-time 2024-25 revenues.
  - A slight increase in the beginning balance.
  - An increase in School Finance Act revenue that is the result of a per-pupil revenue increase based on 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 slight increase.
  - An ongoing increase in Property Tax – Delinquent
  - A one-time increase in Property Tax – Abatements.
  - A decrease in Interest due to the removal of one-time budget as compared to the prior year.
  - A decrease in Indirect cost revenue due to change in the indirect rate allowed as well as fewer grants to be able to assess the rate.
  - A decrease in Tuition in the BVSD Online Learning budget as this program will now transfer out of General Fund and into Community Schools Fund.
  - An increase in READ Act partially due to carryover from the prior year unspent funds.
  - An increase in Special Education Reimbursement due to an increased per pupil reimbursement amount and increase with COLA.
  - An increase budgeted to be received by Charters for Purchased Services for the 2025-26 year.
  - A decrease in Career and Technical Reimbursement as percent of reimbursement continues to decrease based on State funding.
  - An increase in Miscellaneous Revenue due to one-time donations.
  - A decrease in CDE Audit Adjustments due to removal of one-time budget in the prior year.

General Operating Fund (continued)

Summary of Assumptions (continued)

2025-26 Total Expenditures: $391.3M

- $4.1M decrease in expenditures from the 2024-25 Revised Budget is comprised of:
  - Removal of any one-time 2024-25 expenditures.
  - Total compensation increases related to 1.0 percent COLA for non-BVEA staff, increase of 0.6 percent compensation for BVEA staff, $500 retention stipend for returning non-BVEA employees, 1.0 percent retention stipend per FTE for returning BVEA employees; step increases, and health insurance rate increases for all staff.
  - Decreased staff FTE for formula adjustments for classroom teachers, Art/Music/PE teachers, and paraeducators due to declining enrollment projection. 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.
  - The removal of 2024-25 one-time expenditures.
  - Addition of multi-year budget requests approved in the prior years which were held in contingency.
  - Ongoing expenditure for utility inflationary cost increases, ILC Special Education programs and Special Education staffing needs, an increase of ongoing FTE for the Middle Level Bilingual expansion as well as Virtual Literacy Intervention. These FTE increases have been offset by a reduction of staff FTE in non-class size areas of staffing due to enrollment impacts. Ongoing decrease in expenditures for the move of the BVSD Online Learning Department to Community Schools Fund was built into the budget as well as increases for Information Technology software and device security, translation support, and other fees, contracts and services. Lastly, an ongoing budget adjustment has also been made to account for savings at mid-year in the General Fund.
  - Standard and special carryover requests have been incorporated including Textbook and Materials, School Resources Allocations (SRA), Medicaid, computer refresh, Special Education Staffing Reserve, prepaid entry items, and other miscellaneous operational services.
  - One-time expenditures for staffing reserves, Career and Technical Education support along with Grad+, Literacy adoption, Dual Language Middle Level Expansion, Seal of Climate Literacy supplies, Special Education Moderate Need student pilot program, Strategic Plan Implementation, Operation and Maintenance snow stipend and professional development and badging, BVSD Enrollment Showcase, Communications marketing support, health curriculum, Teacher Substitute pay increase, Human Resources support including market review survey's, as well as other fees, contracts and services.

2025-26 Total Reserves: $54.1M

- $9.3M net increase in Reserves from the 2024-25 Revised Budget is comprised of:
  - An overall decrease in expenditures will result in a decrease of the required TABOR and contingency reserves. In 2025-26 there is $14.4M multi-year projects being approved and $487K in multi-year contract reserves being held in addition to the continued amounts for Inventory and Climate Reserve.
  - Multi-year project reserve includes future Special Education staffing, textbook and materials prepaid accounting items, Strategic Support Team, a long-range planning reserve, and future staff commitments for the 2026-2027 school year.

General Operating Fund (continued)

Summary of Assumptions (continued)

2025-26 Total Transfers: $76.8M

- $7.5M net increase in Transfers from the General Operating Fund from the 2024-25 Revised Budget is comprised of:
  - Removal of any one-time 2024-25 transfers.
  - Increase of ongoing transfers to funds, as needed, pertaining to COLA, step increases, negotiation schedule adjustments, and health insurance rate increase of 4.6 percent.
  - Increase to the Athletics Fund ongoing for new requests including inflationary increases for referees as well as a new CHSAA program for Girls Flag Football.
  - Ongoing transfer increase to Risk Management Fund to account for estimated premium increase in the fund.
  - Activity to the Preschool Fund to support program as the revenue allocated from The Colorado Department of Early Childhood increased less than one percent offset with a recognition of a one-time donation to support preschool students to attend school.
  - Food Services Fund decrease due to the removal of the one-time reduction in the transfer in 2024-25 as well as a drop in the percent able to be charged next year for Indirect rates expense, offset by a small increase for utility rate increases.
  - Increase to the Transportation Fund for a small increase in utility rate increases and a staff reorganization between general and transportation fund.
  - A one-time transfer to the Differentiated School Support Fund to continue the work on delivery of staffing on a weighted formula.
  - A one-time transfer to Capital Reserve Fund for a project.
  - Removal of the one-time transfer into the Health Insurance Fund.
  - The same transfer amount from Community Schools Fund as the prior fiscal year.
  - Increase ongoing transfer to the Charter Fund per negotiated contracts with charter schools to reflect increase in Per Pupil Revenue other negotiated revenue areas such as Categorical funding.

General Operating Fund (continued)

Stretching Your BVSD Dollar

	21-22 REVISED BUDGET	22-23 REVISED BUDGET	23-24 REVISED BUDGET	24-25 REVISED BUDGET	25-26 REVISED BUDGET	% of Total
INSTRUCTION	**$232,556,053**	**$250,951,874**	**$262,687,714**	**$278,688,614**	**$274,832,062**	**70.24%**
Regular Education	174,484,946	186,789,897	194,366,420	204,248,015	197,115,575	50.38%
Special Education	44,019,371	46,217,439	51,079,027	56,910,738	61,146,652	15.62%
Career and Technical Education	3,219,271	6,628,541	4,611,370	5,611,086	4,189,615	1.07%
Cocurricular Education and Athletics	1,157,232	1,212,549	1,164,309	1,061,991	1,781,476	0.46%
Culturally and Linguistically Diverse Education	7,967,349	8,292,685	8,811,898	8,786,613	9,505,491	2.43%
Gifted and Talented Education	1,707,884	1,810,763	2,654,690	2,070,171	1,093,253	0.28%
INSTRUCTIONAL SUPPORT	**$32,601,655**	**$35,207,272**	**$37,973,351**	**$43,233,562**	**$42,629,230**	**10.89%**
Student Services	17,977,287	20,333,128	24,624,518	26,895,673	26,003,681	6.64%
Instructional Staff Support	14,624,368	14,874,144	13,348,833	16,337,889	16,625,549	4.25%
SCHOOL ADMINISTRATION AND OPERATIONS	**$34,427,145**	**$38,252,481**	**$39,731,901**	**$44,772,234**	**$45,702,436**	**11.68%**
School Administration	27,522,473	28,920,097	31,032,449	33,684,220	32,271,650	8.25%
Operations and Maintenance	6,904,672	9,332,384	8,699,452	11,088,014	13,430,786	3.43%
DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS	**$22,788,634**	**$26,989,964**	**$27,707,378**	**$28,736,177**	**$28,185,298**	**7.20%**
General Administration	4,509,682	6,046,065	5,049,313	5,220,786	5,727,805	1.46%
Business Services	5,171,768	5,419,030	5,622,150	5,400,831	6,073,607	1.55%
Central Services	13,107,184	15,524,869	17,035,915	18,114,560	16,383,886	4.19%
GRAND TOTAL	**$322,373,487**	**$351,401,591**	**$368,100,344**	**$395,430,587**	**$391,349,026**	**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 2025-26 Revised Budget adjustment plan outlines notable changes to the General Operating Fund's expenditure budget, comparing the 2024-25 Revised Budget to the current year's budget.

All Program Areas

Provides $4.1M and $2.2M increases in step and 1.0 or 0.6 percent raises respectively (COLA for non-BVEA for 1.0 percent, compensation for BVEA at a total of 0.6 percent), $1.3M for variable benefits related to the step and COLA raises, $1.5M for Health insurance rate increase of 4.6 percent, $1.4M for Horizontal Lane Changes, $2.6M in Salary Attrition savings from turnover of senior staff, $3.0M reduction in staffing formula teacher and paraeducator due to decline in enrollment, $58K for Paraeducator longevity increment increases, $975K non-BVEA $500 retention stipend (one-time), $2.3M BVEA 1.0 percent retention stipend (one-time), $250K Paraeducators RBT Stipend (one-time), $661K Mental Health Advocates supported by a donation, $211K one-time Campus Monitors, $113K Paraeducators one additional holiday (one-time), $319K Paraeducators retirement incentive (one-time), $2.7M reduction in non-class size staffing formula decrease due to enrollment impacts, $2.1M ongoing in Special Education staffing needs, $1.0M in Middle Level Bilingual Expansion program and VIP Literacy needs, $1.6M in one-time Special Education, Grad Plus, $1.0M one-time Teacher Substitute compensation, and an estimated ongoing $1.0M in savings in salaries and benefits expected at mid-year of salary and benefit savings. Staffing formulas for staff have been adjusted due to enrollment impacts.

	Instruction		Department
Remove 2023-24 One-time Instructional Materials	$	(12,650)	All Schools
Remove 2023-24 One-time Textbook Carryover		(6,366,075)	All Schools
Remove 2023-24 One-time School Resource Allocation Carryover		(329,907)	All Schools
Add 2024-25 One-time Textbook and Instructional Materials		6,134,779	All Schools
Add 2024-25 One-Time School Resource Allocation Carryover		380,110	All Schools
Add 2024-25 One-Time Heatherwood STEAM program		216,026	Elementary School
Add 2024-25 One-Time Special Education Staffing Reserve		1,089,991	All Schools
Subtotal Changes In Carryover Funds	**$**	**1,112,274**	
Add Ongoing Instructional Contract	$	7,728	High School
Add Ongoing Special Education reorganizational staff		10,000	Special Education
Add Ongoing READ Act to line up to revenue		21,720	Literacy
Add Ongoing Graduation support		31,500	High School
Remove BVSD Online Learning Department, move to Community Schools		(473,690)	BVSD Online
Subtotal Changes In Ongoing Funding	**$**	**(402,742)**	
Remove 2024-25 One-time Sub Incentive stipend		(652,227)	District Wide
Remove 2024-25 One-time Summer Summit, Concurrent Tuition, and Credit Recovery		(635,123)	District Wide
Remove 2024-25 One-time Out of District Placements Special Education		(225,000)	Special Education
Remove 2024-25 One-time GED Program		(84,150)	High School
Remove 2024-25 One-time Curriculum Materials (LA, Math, Literacy)		(488,634)	District Wide
Remove 2024-25 One-time Special Education Staffing Reserve		(2,000,000)	Special Education
Remove 2024-25 One-time Small School Staffing Reserve		(2,500,000)	Various Schools
Remove 2024-25 One-time Special Education Settlements		(255,600)	Special Education
Remove 2024-25 One-time Staffing Reserve		(2,500,000)	District Wide
Remove 2024-25 One-time Literacy Adoption and Professional Development		(2,334,910)	District Wide
Remove 2024-25 One-time Para Negotiations - RBT 5 percent stipend		(200,000)	District Wide
Remove 2024-25 One-time Special Education ILC Materials		(20,000)	Special Education
Remove 2024-25 One-time Bilingual Expansion Materials		(15,500)	Middle School Level
Remove 2024-25 One-time Grad Plus Support Stipends, Software		(161,500)	High School
Remove 2024-25 One-time World Language - Spanish and Newcomers Adoption		(1,118,900)	District Wide
Remove 2024-25 One-time High School Math Adoption		(1,450,000)	High School
Remove 2024-25 One-time Health Adoption - Grades 6-12		(1,400,000)	Secondary Schools
Remove 2024-25 One-time Math Adoption		(251,450)	District Wide
Add One-time PERA Audit Adjustment		400,000	District Wide
Add One-time Summer Summit		550,690	Various Schools
Add One-time Instructional Staff due to October Count adjustment		385,613	District Wide
Add One-time Textbook Materials PE High School		85,378	High School
Add One-time Concurrent Enrollment Tuition to Post Secondary Sites		60,000	High School
Add One-time Out of District Placements Special Education		351,000	Special Education
Add One-time Impact on Education support		184,000	Various Schools
Add One-time Grad Plus Support Stipends		111,512	Grad Plus
Add One-time Credit Recovery software		30,000	Secondary Schools
Add One-time Vocabulary.com and Membeam software		36,500	District Wide
Add One-time Staffing Reserve		2,964,366	District Wide
Add One-time English Language Arts Materials		200,000	Literacy
Add One-time Seal of Climate Literacy supplies		5,000	Secondary Schools
Add One-time Bilingual Expansion Materials		10,600	Middle School Level
Subtotal Changes in One-Time Funding	**$**	**(10,918,335)**	
Instruction Total	**$**	**(10,208,803)**	

Executive Summary

General Operating Fund (continued)

Budget Adjustment Plan (continued)

Student Support Services			Department
Remove 2023-24 Medicaid Carryover	$	(1,369,553)	Nursing Services
Add 2024-25 Special Carryover request		55,752	Superintendent's Office
Add 2024-25 Medicaid Carryover		1,508,417	Nursing Services
Subtotal Changes In Carryover Funds	**$**	**194,616**	
Remove 2024-25 One-time Mental Health Advocations (Impact on Education	$	(903,058)	Student Support Services
Remove 2024-25 One-time CU Renee Crown Wellness Institute		(259,513)	Superintendent's Office
Remove 2024-25 One-time Health Curriculum Support		(100,000)	Nursing Services
Remove 2024-25 One-time Translation Services		(200,000)	Translations
Add One-time Translations		175,000	Communications
Add One-time Enrollment Software		4,851	Student Enrollment
Add One-time Health Curriculum Support		60,000	Nursing Services
Subtotal Changes In One-Time Funding	**$**	**(1,222,720)**	
Student Support Services Total	**$**	**(1,028,104)**	

Instructional Support Programs			Department
Add 2024-25 BVPA Tuition Carryover	$	57,719	District Wide
Add 2024-25 Special Carryover request		3,000	Curriculum
Subtotal Changes In Carryover Funds	**$**	**57,719**	
Remove 2024-25 One-time Strategic Plan Implementation	$	(1,667,000)	District Wide
Remove 2024-25 One-time Multi Sensory Education Training		(100,000)	Literacy
Remove 2024-25 One-time Curriculum Support		(36,500)	Curriculum
Add One-time READ Act support		49,872	Literacy
Add One-time Student and Staff Information Technology		375,000	Information Technology
Add One-time Special Education settlements		320,000	Special Education
Add One-time Family Engagement Teams		7,920	Various Locations
Add One-time Strategic Plan Implementation		1,000,000	District Wide
Subtotal Changes in One-Time Funding	**$**	**(50,708)**	
Instructional Support Programs Total	**$**	**7,011**	

School Administration and Operations			Department
Remove 2023-24 Operation and Security Carryover	$	(45,745)	Operations
Remove 2023-24 University of Virginia (UVA) Support		(113,900)	Superintendent's Office
Add 2024-25 Department Special Carryover Requests		381,152	Various Departments
Add 2024-25 University of Virginia (UVA) Support		195,347	Superintendent's Office
Subtotal Changes In Carryover Funds	**$**	**416,854**	
Remove 2024-25 One-time High School Cell Phone implementation	$	(75,000)	High Schools
Remove 2024-25 One-time Charter Review support		(10,000)	School Leadership
Remove 2024-25 One-time Utilities		(351,900)	District-Wide
Remove 2024-25 One-time Operations Safety and Security Professional Dev		(10,000)	Operations
Remove 2024-25 One-time Family Engagement		(7,920)	District-Wide
Remove 2024-25 One-time Operations and Maintenance Support		(505,256)	Operations
Remove 2024-25 One-time BVSD Showcase		(130,000)	District Wide
Add One-time Market Review consultant		100,000	District Wide
Add One-time BVPA and BVCEA President support		64,535	Human Resources
Add One-time Legal Office		300,000	Legal Office
Add One-time BVSD Showcase		130,000	District Wide
Subtotal Changes in One-Time Funding	**$**	**(495,541)**	
School Administration and Operations Total	**$**	**(78,687)**	

General Operating Fund (continued)

Budget Adjustment Plan (continued)

District-Wide Services/Central Administration			Department
Remove 2023-24 Human Resources Carryover Recruitment	$	(14,000)	Human Resources
Remove 2023-24 Information Technology Computer Refresh - Student and Staff		(430,638)	Information Technology
Remove 2023-24 BVPA Tuition Reimbursement Carryover		(52,969)	Human Resources
Remove 2023-24 Prepaid Accounting Entry for Information Technology Software		(1,618,756)	Information Technology
Add 2024-25 Information Technology Computer Refresh - Student and Staff		166,708	Information Technology
Subtotal Changes In Carryover Funds	**$**	**(1,949,655)**	
Add Ongoing Utility inflation increases	$	491,704	District Wide
Add Ongoing Device Security		60,000	Information Technology
Add Ongoing Translation Services		450,000	Translations
Add Ongoing Communication Accessibility Website Monitoring		22,000	Communications
Add Ongoing Messaging System Transition		78,000	Communications
Add Ongoing IT Security		60,000	Information Technology
Add Ongoing Enrollment and Legal Software		66,250	Various Departments
Add Ongoing Grad Plus Software		66,000	Information Technology
Add Ongoing Software and Phone inflation		145,000	Information Technology
Remove Ongoing Software		(60,338)	Information Technology
Subtotal Changes in Ongoing Funding	**$**	**1,378,616**	
Remove 2024-25 One-time APT Market Survey and Salary Adjustments		(524,113)	Various Departments
Remove 2024-25 One-time Enrollment Records - scanning		(75,000)	Student Enrollment
Remove 2024-25 One-time Union President release time		(58,000)	Human Resources
Remove 2024-25 One-time Information Technology		(115,214)	Information Technology
Remove 2024-25 One-time Communications		(50,000)	Communications
Add One-time Long Range Planning		150,000	Operations
Add One-time Safety Red Buckets		110,000	Operations
Add One-time Maintenance		190,000	Operations
Add One-time Security professional development and badging		84,180	Security
Add One-time Communications Marketing and Support		25,000	Communications
Add One-time Snow Stipend		109,127	Operations and Maintenance
Subtotal Changes in One-Time Funding	**$**	**(154,020)**	
District-Wide Services/Central Administration Total	**$**	**(725,059)**	
All Program Areas Total	**$**	**(4,011,715)**	

General Operating Fund (continued)

Summary of Changes in FTE

This a summary of the General Fund base positions.

2024-25 REVISED BUDGET		**2,829.266 FTE**
ADMINISTRATION CHANGES		
625 BVSD ONLINE LEARNING	Change	**(1.558)**
Remove Ongoing Staff - moving to Community Schools Fund	(1.558)	
634 LITERACY INSTRUCTION	Change	**-**
Remove One-Time Virtual Literacy Interventionists	(4.000)	
Add Ongoing Virtual Literacy Interventionists	4.000	
687 HUMAN RESOURCES	Change	**(1.313)**
Remove One-Time HR Recruiting and Staffing	(1.000)	
Budget Reorganization Office Assistant Substitute Office	(1.000)	
Add One-Time PARA and Unit C President	0.687	
698 HEALTH SERVICES	Change	**(0.700)**
Budget Reorganization between Medicaid one-time vs. ongoing funding	(0.700)	
690 ACCOUNTING SERVICES	Change	**-**
Budget Reorganization Accountant to Accounting Manager	0.000	
SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)		**(3.571)**
SCHOOL CHANGES	Change	
Staffing Formula - Elementary Teachers	(11.531)	
Staffing Formula - Middle School Teachers	(4.457)	
Staffing Formula - High School Teachers	(3.314)	
Staffing Formula - Elementary Paras	(1.300)	
Staffing Formula - Middle School Paras	(0.232)	
Staffing Formula - High School Paras	(0.107)	
Staffing Formula - Elementary Specials	(2.035)	
Staffing Formula - Middle Teachers - One-time due to staffing reserve balance	1.466	
Staffing Formula - Middle Paras - One-time due to staffing reserve balance	0.676	
Staffing Formula - Elementary Teachers - One-time due to staffing reserve balance	1.001	
Staffing Formula - Elementary Paras - One-time due to staffing reserve balance	0.178	
Add One-Time Special Education Moderate Need Teachers	7.000	
Add One-Time Special Education Moderate Need TOSA	1.000	
Add One-Time Grad Plus Building Coordinators	2.500	
Add One-time STEAM TOSA - Heatherwood	0.500	
Add Ongoing Special Education - allign to IDEA budget plan	1.575	
Add Ongoing Special Education Speech Language	2.000	
Add Ongoing Special Education Occupational Therapist	2.000	
Add Ongoing Special Education Social Workers	5.400	
Add Ongoing Special Education Teachers	0.110	
Add Ongoing Special Education Interpreter	0.500	
Add Ongoing Special Education Paraeducators	9.191	
Add Ongoing Bilingual Expansion Teachers	3.020	
Add Ongoing Special Education Director	1.000	

General Operating Fund (continued)

Summary of Changes in FTE (continued)

SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS) (continued)		
Remove One-Time Bilingual Expansion Teacher	(1.160)	
Remove One-Time Accelerated Math Teacher	(1.500)	
Remove One-Time Speech Language Pathologists	(0.500)	
Remove One-Time Psychologists / Social Worker	(0.500)	
Remove One-Time Psychologists (non-SPED)	(5.400)	
Remove One-Time Special Education Teacher	(2.000)	
Remove One-Time Special Education Paraeducators	(1.750)	
Remove One-Time Educational Interpreter	(0.500)	
Remove One-Time Instrumental Music Teachers	(1.300)	
Remove One-Time High School Counselors	(2.300)	
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	(5.400)	
Budget Reorganization Ongoing SPED (Teacher, BCBA, Ed Diagnostician, clerical, job coach)	(0.750)	
Budget Reorganization Ongoing Library Para from Teacher Librarian	3.942	
Budget Reorganization Ongoing Teacher Librarian to Library Para	(1.351)	
Budget Reorganization Ongoing Mountain School Principal Assistant	(0.400)	
Budget Reorganization Ongoing Mountain School Para from Principal Assistant	0.875	
Budget Reorganization Ongoing Support Assistant to Mountain School Principal Assistant	(0.138)	
Budget Reorganization Ongoing Nederland PK-12 Principal and AP from Elem and Secondary	2.000	
Budget Reorganization Ongoing Nederland from Elementary and Secondary Principal and AP	(2.000)	
Budget Reorganization Ongoing Distract TOSA	(1.500)	
Budget Reorganization Ongoing Distract TOSA to Dean	0.000	
Budget Reorganization Ongoing Distract Teacher to Dean	0.000	
Budget Reorganization Ongoing Distract to IB Teachers	0.700	
Budget Reorganization Ongoing Distract Advanced Placement	(1.200)	
Budget Reorganization Ongoing Assistant Principal	(0.300)	
Budget Reorganization Ongoing Platt Choice Teacher	1.500	
Budget Reorganization Ongoing School of the Arts Teacher	0.170	
Budget Reorganization Ongoing Grad Specialist Teacher	(0.100)	
Budget Reorganization Ongoing AALPS Teacher	(1.000)	
Budget Reorganization Ongoing Accelerated Math Elementary	2.000	
Remove Ongoing Full Day Kindergarten Paras - reduce to staffing formula	(4.500)	
Remove Ongoing Counselors - reduce to staffing formula	(10.200)	
Remove Ongoing Teacher Librarian - reduce to staffing formula	(3.775)	
Remove Ongoing Media Technician - reduce to staffing formula	(0.077)	
Remove Ongoing Support Assistants - reduce to staffing formula	(5.746)	
Remove Ongoing Health Room Para - reduce to staffing formula	(0.200)	
Remove Ongoing Registrar - reduce to staffing formula	(0.194)	
Remove Ongoing Community Liaisons - reduce to staffing formula	(0.489)	
Remove Ongoing Pupil Services - reduce to staffing formula	(0.100)	
SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)	**(32.502)**	
TOTAL STAFFING FTE ADDITIONS/REDUCTIONS	**(36.073)**	
2025-26 REVISED BUDGET	**2,793.193**	**FTE**

Executive Summary

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.

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 detailed list of School Improvement Projects can be found on the district website.

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

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

Capital Projects (continued)

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.

Design for Phase 2 projects began in the first quarter of 2024 and construction contracts were approved by the Board in the 4th quarter of 2024. Construction planned for 2025. For some larger projects, construction will continue over two summers into 2026.

Project teams for Phase 3 projects were hired in the fourth quarter of 2024. Design will begin in early 2025, with construction planned for 2026.

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. The

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, renovations 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. Since then, two major construction seasons have been completed in 2024 and 2025.

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 isn't focusing 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. In terms of water efficiency, we anticipate we will see reductions in water consumption due to the installation of irrigation controls at multiple campuses that will allow for systems to be shut down remotely when a leak is detected. However, water and wastewater costs have risen dramatically in recent years and any reduction in consumption is likely to be unrealized in actual cost savings although the reductions will contribute to cost avoidance.

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.

Capital Projects (continued)

Impacts of Capital Projects on General Fund (continued)

Specifically, 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. To date, for schools where the controls have been updated, and we have data to determine performance, we have seen energy efficiency improve in the majority of cases. Due to changes in utility rates and contracts, it is difficult to determine actual cost savings. However, we can say that these buildings are operating more efficiently, resulting in energy savings and costs avoided.

Construction of New Vista High School was completed this year, and the design was guided by our Green Building Guiding Principles. Looking ahead, we anticipate seeing a significant reduction in utilities costs for the new, high-performance building compared to the previous 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 previous building. Photovoltaic panels will be installed on the roof this spring and should lead to substantial reductions in electricity consumption. Indoor water consumption is also expected to decline due to the installation of low-flow fixtures where appropriate throughout the building.

Changes in Debt

Following is a summary of long-term debt transactions of the district for the year ended June 30, 2025.

	Balances 7/1/24	Additions	Payments	Balances 6/30/25	Due Within One Year
Governmental Activities					
General Obligation Bonds	$ 881,390,000	$ -	$ 31,780,000	$ 849,610,000	$ 33,675,000
Bond Premium	74,268,402	-	6,015,747	68,252,655	-
Direct Borrowing	1,538,820	2,456,664	714,683	3,280,801	666,426
Leases	2,354,951	956,722	920,722	2,390,951	799,208
SBITAs	7,141,251	-	2,527,502	4,613,749	649,452
Compensated Absences*	14,161,649	2,199,361	-	16,361,010	12,010,371
Total	$ 980,855,073	$ 5,612,747	$ 41,958,654	$ 944,509,166	$ 47,800,457

*GASB Statement No. 101, *Compensated Absences* allows for the netting of activity.

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 2025-26 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 2025-26 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, 2025, fiscal year-end, which is also available on the district's Financial Transparency web page.

ORGANIZATIONAL SECTION

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 250,000. 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 178 school districts. What may not be as well-known is the shared determination of our students, parents, teachers, administrators, and community leaders to make BVSD the educational answer for each student in our district regardless of circumstance or background. Each child brings a unique and worthwhile contribution to our learning community.

Vision

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

Mission

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

Value Statements

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

Strategic Plan

The Boulder Valley School District's All Together for All Students Strategic Plan is now in the seventh year of implementation and we remain committed to 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.

INSPIRE — **All students benefit from challenging and relevant educational opportunities.**

EQUIP — **Reduce disparities in achievement**

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

Much has changed since 2019 in the world of education and BVSD has celebrated the successful completion of many strategic goals. Following an independent review from a National expert in 2024, BVSD re-committed to the core tenets of our strategic plan with a narrowed focus on four key objectives critical to ensuring students in BVSD receive the highest quality education experience possible.

Strategic Plan (continued)

New Strategic Objectives

- **No Limits:** All students experience grade-level, standards-based instruction.
- **Next Best Step**: Educators and administrators implement & track tiered supports and instructional strategies to engage and grow all students, and monitor success in doing so.
- **Define the Destination:** Throughout their PK-12 career, all students access career exploration opportunities and earn at least one of the following: College Credit, Industry Certification, Work-Based Learning Experience or Seal of Biliteracy.
- **Included & Valued**: All students feel included and valued in their learning environments, schools engage in restorative practices with students when appropriate, and schools consistently apply recommended resolutions for specific disciplinary events (i.e., discipline framework).

Key Performance Indicators

The vision set though the long-term outcomes and strategic objectives are realized through intentional planning and support. In BVSD our strategic goals are embedded within the Unified Improvement Plans (UIP)where we are able to monitor the progress being made each year, within each strategic objective. Additionally, BVSD has committed to transparently tracking and communicating the metrics aligned to the strategic plan, also known as "Key Performance Indicators" or "KPIs". This is accomplished through our all new **KPI Dashboard,** allowing all staff, students and community members to join BVSD in monitoring the progress being made within all four Strategic Objectives though an easily accessible online data visualization tool.

Defined Success by 2029

The Boulder Valley School District is unwavering in our common vision for success by 2029:

- Increase achievement and growth scores overall, and for historically marginalized groups
- Appropriate growth of students receiving academic interventions
- Proportional rate of students identified for Special Education & Gifted and Talented
- Increase the percentage of students who graduate and obtain at least one GRAD+ recognition
- Increase fidelity to the BVSD Discipline framework
- Decrease Out of School Suspensions while reducing disproportionality

Strategic Plan (continued)

Strategic Investments

Investment	Ongoing	One-Time
Weighted/Differentiated Funding		$5.2M
UVA PLE Cohorts		$0.1M
Strategic Plan Support Team		$0.9M
Mental Health Advocates	$1.8M	$0.2M
CTE Programming	$4.2M	
Dual Immersion Expansion	$0.9M	
FET Teams	$0.2M	
Wellness Rooms		$0.7M
Curriculum	$2.0M	$9.0M
Restorative Practices	$0.1M	
Assessments	$0.2M	
MTSS	$0.2M	
Professional Development	$0.6M	
Total Investments	**$10.7M**	**$16.1M**

Performance Measures

The Colorado Department of Education's 2025 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.

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.

Graduation Rates

According to the latest data released by the Colorado Department of Education, the Boulder Valley School District's graduation rate continues to increase. The four-year graduation rate for the Class of 2025 increased to 93.3%, up from 92.3% last year, and outpacing the state average of 85.6%.

Dropout Rates

BVSD Dropout Rate Highlights: The district saw decreases in the following student groups:

- Hispanic/Latino - 0.5% decrease
- Homeless - 0.3% decrease
- Students with Disabilities – 0.6% decrease
- Economically Disadvantages - 0.3% decrease

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. While the instructional departments' goals are designed to align with the overarching objectives outlined in the District's Strategic Plan, the operational departments' goals are intricately designed to support those efforts.

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

●	**No Limits:** All students experience grade-level, standards-based instruction.
●	**Next Best Step**: Educators and administrators implement & track tiered supports and instructional strategies to engage and grow all students, and monitor success in doing so.
●	**Define the Destination:** Throughout their PK-12 career, all students access career exploration opportunities and earn at least one of the following: College Credit, Industry Certification, Work-Based Learning Experience or Seal of Biliteracy.
●	**Included & Valued**: All students feel included and valued in their learning environments, schools engage in restorative practices with students when appropriate, and schools consistently apply recommended resolutions for specific disciplinary events (i.e., discipline framework)

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.

Goals:

- Incorporating the findings of the BWell - Lifting Voices of Students, Parents & Staff Survey data into our Value & Included thread on our strategic plan - (10 proposed actions for year 1, 10 proposed actions that align with current priorities and/or initiatives and 9 proposed actions for future considerations).
- Continued work with 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.
- Continued to explore ways to support teacher/student wellbeing through additional trainings in AcuDetox, QPR, PREPaRE, The Teaching Well, RISE, RISE Bits.
- Provide Bully Prevention support for schools' related programming as a part of the BPEG grant.
- 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 and engagement practices, including the truancy process.
- Coordination of AALPS program (program to re-engage students in learning, combined with mental health support at the high school level.)
- Management and school support for credit recovery.
- Coordination of Summer Summit (K-8 summer learning) to enhance outcomes for students.
- Coordination of academic activities, including science fair, spelling bee, and National History Day.
- Coordination enrollment and support for safety-sensitive situations and justice-engaged youth.

Departmental Goals (continued)

Success/Outcomes:

- Collaborated with the Renée Crown Wellness Institute to launch our first system-wide survey around wellness called BWell - Lifting Voices of Students, Parents & Staff.
- 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.
- Successful implementation of K-12 mental health supports for all BVSD schools. - This was a change from years past, as we had a multi-agency contract to provide school based mental health support in our Boulder County schools.
- Provided Bully Prevention support for schools' related programming.
- Taught and provided Restorative Practices and Restorative Justice as a part of the Valued & Included theme in the strategic plan.
- Continued use of restorative interventions as the most common resolution for disciplinary incidents.
- Supported policy and equity-driven discipline practices and procedures, with a 95% adherence rate to the Discipline Framework, also a part of the Valued & Included them in the strategic plan.
- Supported policy and CDE-aligned attendance and truancy practices, and celebrated the highest graduation rate in BVSD recent history.
- Coordination of AALPS program (program to re-engage students in learning, combined with mental health support at the high school level.)
- Provided collaboration, support and consultation for school leaders, across the entire district, on all of the above and related topics in an on-call, impressively responsive basis.

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.

***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.
- Instructional best practices infused throughout the system through Kagan strategies, 7 Steps and on-going supports for all teachers and leaders.

Departmental Goals (continued)

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:

- Use data from the MTSS Implementation Rubric to define actions and goals in 90-Day short cycle improvement plans.
- Increase communications from MTSS Department to schools by creating and maintaining a monthly informational newsletter.
- Monitor fidelity of implementation of middle school math intervention and correlate strong implementation to student outcomes.
- Develop and implement a standardized protocol for responding to a request for a Special Education Evaluation.
- Provide support, coaching and professional learning to targeted schools around building schoolwide positive behavior system and safe, inclusive learning environments that PREVENT behavior challenges, PROMOTE academic and social-emotional growth, RESPOND to unexpected behaviors, and REPAIR harm.
- Provide support, coaching and professional learning to targeted schools around building schoolwide MTSS Infrastructure (including Student Support Team processes, teaming structures and systems.)

Success/Outcomes:

- 85% average "open" rate of Monthly informational newsletter.
- Standardized protocol for responding to a request for a Special Education Evaluation was presented to all schools with supporting resources and training tools.
- Students in middle level math intervention with strong implementation gained an average of 6.4 points growth in 0.5 years' time while those with inconsistent implementation grew an average of 5.2 points Provided consultation on 43 student cases.
- Facilitated 13 school-based professional learning sessions.
- Completed 16 classroom walkthroughs.
- Provided in-depth, embedded MTSS coaching and consultation to 6 schools in support of 90-Day Plan execution.

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 14 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.

Departmental Goals (continued)

- 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 and STEAM departments to develop resources and support kindergarten teachers with the implementation of approved curriculum materials.
- We support families with the preschool application and district enrollment process and process all preschool enrollments in Infinite Campus.

Literacy

***Purpose*:** The PreK–12 Literacy Department partners with leaders, teachers, and school staff to ensure that every student develops the literacy skills necessary to thrive academically. We are committed to equitable access to high-quality, evidence-based literacy instruction so that all students become confident readers, writers, and communicators. the Literacy Department supports the implementation of evidence-based instruction grounded in the Science of Reading, ensuring cohesive and aligned literacy practices across all grade levels. We partner with families and community members to advance literacy initiatives and foster a shared commitment to student success. Additionally, we oversee the implementation of the Colorado Reading Act to ensure that all students receive the targeted support necessary to become skilled, proficient readers.

***Goals*:**

- Lead high-quality professional learning aligned to evidence-based literacy practices and academic standards to ensure strong universal instruction, effective intervention, and clear, vertically aligned learning progressions.
- Provide districtwide support for the implementation of the mCLASS assessment system and K–3 dyslexia screener, strengthening educator capacity to analyze data and apply findings to drive responsive, evidence-based instruction.
- Support the implementation of systematic progress monitoring practices that guide data-informed, targeted instruction and interventions for students requiring additional support.

Success/Outcomes:

- Achieved increased early identification of students at risk for reading difficulties, including dyslexia.
- Decreased the number of students scoring in the well below benchmark category from the beginning of the year to midyear by 2% (157 students).
- Increased the number of students scoring in the above benchmark category from the beginning of the year to midyear by 5% (524 students).
- Provided over 50 high-quality professional learning sessions for educators across the district, enhancing instructional capacity and evidence-based literacy practices.

Departmental Goals (continued)

STEAM

Purpose**:** The STEAM Department partners with BVSD leaders, teachers, and school staff to create inclusive, supportive, and engaging learning environments in all of the 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.
- Support the implementation of the new elementary math curricular resource.
- 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**:**

- Continue the trend of annual improvements of CMAS ELA and math meets or exceeds percentages for students with ieps. Continue to achieve ~2% more students with IEPs who meet or exceed on CMAS ELA scores and ~1% more students with IEPs who meet or exceed on CMAS math scores annually.
- Reduce significant disproportionality of Black/African American students being identified with any disability and with a Specific Learning Disability to below CDE risk ratios and maintain risk ratios below the CDE risk ratio requirements for all other subgroups.

Success/Outcomes:

- 4-year trend in improving growth and achievement in CMAS for students on IEPs.
- Educational Benefit review training with all special education licensed staff.
- Moderate Needs Resource position created with phase one implementation at 11 schools.
- Additional asynchronous neurodiversity coursework including salary credit options.

Accountability and Evaluation

Purpose**:** Accountability and 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 and district 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.

Departmental Goals (continued)

Goals:

- Coordinate state assessment administration and results dissemination.
- Administer surveys related to school climate, bullying, responsiveness, parent perceptions, and enrollment.
- Facilitate data use by schools and departments generally and in creating improvement plans.
- Development of district Unified Improvement Plan and reporting on implementation. (All four)

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.
- Provide 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:

- College Credit Before Graduation: Increase the number of college credits students can earn in 26-27 at select high schools by 50% (Boulder, Fairview, Centaurus, Nederland).
- Industry Certification: Increase proportional enrollment in CTE(26-27) pathways that lead to industry certifications.
- Seal of Climate Literacy: Expand the number of students and representation of students based on targeted groups that attain the SCL.
- Seal of Biliteracy: By the end of the year, the total number of students who earn the Seal of Biliteracy will increase to 745 students, an increase of 52 students overall (404 additional students).

Successes:

- 10 new Boulder High School teachers reviewed for 26-27 credentialing.
- Pathways published.
- Reworked some pathways to be more sustainable.
- Fully staffed at Apex.
- Built out new Climate Literacy Courses.
- Many presentations at schools/related classes/back to school events.
- 41 or 16% of Spanish speaking multilingual learners are on-track to earn the Seal of Biliteracy in Spanish.
- 106 or 24% of the 456 students from multilingual homes are on-track.

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.

Departmental Goals (continued)

Goals:

- System-wide focus on Standard I: Element A "Teachers provide instruction that is aligned with the Colorado Academic Standards and their district's organized plan of instruction". Systemwide focus will align professional development, observation, reflection, data collection, and evaluation practices to the implementation of the Colorado Academic Standards.
- Implementation of a second year of support for all licensed educators in our induction program (previously was just 1 year of support).
- Partner with Crowne Institute to identify educator needs regarding how to support student and adult social emotional needs and growth.

Successes:

- **Evaluation:** All licensed educators created a Professional Growth Goal based on Standard 1: Element A. District and School Professional learning supported the implementation of new curriculums.
- **Induction:** All second-year educators with an Initial License received mentoring and professional learning as part of their induction program.
- **Professional Learning:** Data collected and reviewed by CU and District Leaders. Currently developing a plan to support educators with social emotional support for students and themselves.

Operational Departments

Following are goals identified by the district's operational departments, supports necessary for the district's instructional areas to realize strategic objectives.

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.
- Continue the enhancement of the District's Enterprise Resource Planning (Infor) system, utilizing this key tool to support a variety of functions across the organization.
- Continue to develop and refine the District's Generative Artificial Intelligence strategy in support of District operations.
- Reduce the number of redundant or underutilized software applications to optimize costs and streamline operations.
- Begin the 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.
- Formalize the District's approach to adopting generative AI tools and capabilities.
- Rationalize software portfolio resulting in reduced costs and streamline operations.

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.

Departmental Goals (continued)

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.
- Building shared understanding of BVSD's enrollment challenges, driving high participation in engagement events and maintaining trust throughout the process.

Successes/Outcomes:
- Support our district's enrollment campaigns with targeted communications and advertising, and launched a campaign, newsletter, website and other resources to support our district's declining enrollment process over the 2025-26 school year.
- In its third year, the BVSD is the Place to Be Showcase grew in attendance by more than 200 people, the largest growth since the event was created.
- Identified a new parent, staff and student app-based messaging tool for the district which improves language access, accessibility, and legal compliance for all BVSD schools, launching in the 2026-27 school year.
- Continued compliance with HB21-1110 Colorado Laws For Persons With Disabilities, implemented accessibility software district-wide along with continuous training of school staff to support our online accessibility scores for the public.
- BVSD parents consistently engage with district-level communications at an open rate of 67% or more in the 2025-26 school year.

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:
- Strengthen District and Building Leader Capacity in Investigations and Due Process.
- Develop and Maintain a Comprehensive HR Employee Reference Manual.
- Improve Efficiency and Consistency in Employee Complaint Intake and Tracking.
- Enhance Data Dashboards and Reporting to Support Strategic Decision Making.
- Expand the End-to-End HR Partner Model to Improve Hiring, Onboarding, and Employee Experience.
- Implement Ongoing Professional Development and Cross-Training for HR Staff.
- Improve Communication and Transparency Across HR Systems and Processes.
- Strengthen Recruitment and Retention Strategies for Hard-to-Fill and High-Need Positions.

Departmental Goals (continued)

Successes/Outcomes

- Provided ongoing training to district and building leaders on investigative processes, legal compliance, and due process, increasing consistency in how concerns are addressed and reducing organizational risk.
- Improved documentation practices and strengthened the district's ability to respond to personnel concerns in a timely and defensible manner.
- Increased leader confidence in navigating complex personnel matters and partnering with Human Resources earlier in the process.
- Developed and launched a comprehensive HR Employee Reference Manual that serves as a centralized, user-friendly, one-stop resource for employees and leaders.
- Ensured the manual includes clear guidance on processes, timelines, expectations, and forms, and is regularly updated to support efficiency and accessibility.
- Created standardized intake protocols for employee complaints, improving consistency in documentation, communication, and follow-up.
- Enhanced transparency with employees and strengthened alignment with district policies and legal requirements.
- Expanded the use of HR data dashboards to monitor hiring timelines, substitute fill rates, onboarding progress, investigations, and employee experience trends.
- Increased the ability to use real-time data to identify trends, anticipate challenges, and support strategic decision making.
- Continued implementation of the HR Partner model to align talent acquisition and staffing into a streamlined, end-to-end hiring process.
- Reduced duplication of work, clarified roles and responsibilities, and improved service to schools and departments.
- Increased cross-training across HR teams to build flexibility, reduce bottlenecks, and improve responsiveness during high-volume periods.
- Redesigned internal communication structures to improve clarity, consistency, and transparency across HR systems and processes.
- Strengthened recruitment and retention strategies for hard-to-fill and high-need positions, including partnerships with universities, alternative licensure pathways, international recruitment, and targeted support for bilingual programs and high-need schools.
- Continued to focus on sustainable systems, operational efficiency, and a positive employee experience across the district.

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*:**

- Successfully complete ACA reporting independently.
- Increase participation in BVSD primary wellness initiative.
    - Couch to 5k training for the Bolder Boulder.
- Successful implementation of NOOM.
- Successful active benefits enrollment.
- Continues progress with Benefits Committee.
- Continued progress managing WC claims.

Departmental Goals (continued)

***Successes/Outcomes*:**
- Successful implementation of the Surest Health plan.
- Successful transition from Kaiser Permanente to UMR/Surest plans.
- 100% participation in open enrollment.
- Successful submission of ACA information to IRS.
- 65% open rate for Benefits Newsletter.
- Successful kickoff for Wellness Council and initial wellness initiatives.
- Reduction of WC contribution of about 200k.
- Reduction of CSCSIP contribution of about 300k.
- 2M savings to Health fund due to change in carriers.
- Successful recommendation for benefits changes from the benefits committee.

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*:**
- Strengthen Financial Transparency and Communication: Maintain accurate, timely, and well-documented financial records, while improving communication of financial information through clear reporting, consistent documentation, and responsive support to internal and external stakeholders.
- Ensure Strong Fiscal Oversight and Operational Financial Management: Provide ongoing oversight of district financial activity to ensure spending aligns with adopted budgets, district priorities, and available resources, while proactively identifying and addressing financial risks and variances.
- Support Budget Development and Financial Planning: Provide timely financial data, trend analysis, reconciled actuals, and year-end projections to support the Budget Office and district leadership in budget development and informed decision-making.
- Maintain Compliance and Audit Readiness: Ensure continued compliance with all applicable state and federal financial regulations, grant requirements, and accounting standards, while maintaining audit readiness through strong internal controls, accurate reporting, and continuous process improvement.
- Improve Payroll Efficiency, Accountability, and Compliance: Continue evaluating and implementing improvements in the payroll unit structure and workflow to strengthen internal controls, reduce operational risk, minimize overtime reliance, and ensure payroll-related compliance requirements are completed accurately and on time.
- Improve Process Efficiency Through Systems and Workflow Enhancements: Identify and implement opportunities to streamline accounting and payroll processes through improved documentation, automation, training, and better use of district systems (including ServiceNow), reducing dependency on individual knowledge and increasing consistency across operations.

Departmental Goals (continued)

***Successes/Outcomes*:**
- Completed the FY2025 annual audit with zero findings, demonstrating continued strength in financial reporting, internal controls, and regulatory compliance.
- Expanded departmental capacity through the addition of a coordinator, improving service to schools and strengthening collaboration with Federal Programs to support grant oversight, compliance, and reporting.
- Improved internal financial reporting and transparency, providing leadership with timely budget updates, variance explanations, and decision-support analysis.
- Strengthened operational support to schools and departments, improving responsiveness and collaboration through continued use of ServiceNow and direct engagement.
- Progressed process improvements in accounting workflows, including documentation improvements and streamlining of routine tasks to reduce inefficiencies and improve consistency.
- Progressed payroll operational improvements, including clearer expectations, workflow evaluation, and steps taken toward reducing overtime dependency and improving accountability.

Supply Chain Management

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

***Goals*:**
- Create operational efficiency in contract processing.
- Ensure accessibility of all digital tools in use by students and staff.
- Increase awareness of supply chain initiatives within the district.
- Proactively participate in professional development activities.
- Reduce undersold and obsolete inventory in the warehouse.

***Successes/Outcomes*:**
- Revised board policy to align contract signature authority with procurement thresholds, implemented new digital signature workflows, and updated contract templates. These initiatives have resulted in reduced errors and discrepancies, accelerated contract turnaround, and stronger risk mitigation and regulatory compliance.
- Participated in district taskforce to plan, implement, and monitor accessibility compliance and documentation for approved and newly adopted technology tools.
- Developed and delivered training for school office managers, principals, and district leaders on procurement and materials management policies, procedures, and resources.
- Procurement and materials management staff maintained active professional development and leadership engagement, completing hundreds of hours of PD (largely scholarship-funded), serving in elected and volunteer roles on RMGPA and NIGP governing boards, and earning industry-leading certifications.

Student Enrollment

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

***Goals*:**
- Continue to create documentation efficiencies within enrollment and Choice enrollment processes to enrich registrar training, and improve state reporting efforts, including three new statewide data collections.
- Create a successor student transfer process within our student system to create a more stable parent experience.
- Continue to cross-train team employees, including two new hires, for breadth of knowledge allowing for rapid customer response, no matter the topic.
- Use data captured in the team ticketing system to discover best practice and fix process inefficiencies.

Departmental Goals (continued)

***Successes/Outcomes*:**
- Maximized choice offers to interested families district-wide to help slow student enrollment loss, including an additional survey step for families still on a waitlist to be offered space in our low enrollment schools.
- Created multi-department data review steps and communications efficiencies to improve state reporting efforts and minimize error.
- Rolled-out a new district-to-district student records transfer system to make transactions more secure.
- Rolled-out new ticketing system to measure completed work by staff and improve customer service results.

Community Schools

***Purpose*: 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*:**
- School Age Care: Develop and implement a transparent, data-driven waitlist management system that actively informs staffing and hiring decisions, strengthens enrollment planning, and improves family communication.
- Lifelong Learning:
  - Establish SRA fund transfers to LLL schools every session based on the number of days that LLL classes run at each school to acknowledge their partnership and staff support.
  - Schedule school leadership annual check-in meetings with the principal and main LLL contact at all LLL schools.
  - Identify and implement new registration software that improves user experience and safety, at a cost-effective price point.
- BVSD Online:
  - Transition to only third-party online class providers and phase out previous BVSD-taught Schoology options. Use these resources to strategically grow course options available to BVSD students that support a wide variety of academic goals.
  - Implement a progress reporting system that specifically supports students that are behind-pace in order to reduce "0" grades and low grades that are a result of non-participation.
- Community Use:
  - Implement new Mazévo reservation software for internal and external rental customers.
  - Explore developing consistent coverage for Community Use rentals Monday-Friday evenings and weekends.

***Successes/Outcomes*:**
- School Age Care:
  - Year two of the SAC lottery system demonstrated measurable success in increasing equity, transparency, and access across the district.
  - The implementation of dedicated Floating Supervisor positions significantly strengthened program continuity and quality, providing consistent coverage during both short-term and long-term staff absences.
  - Adventure Camp locations were strategically streamlined to maximize daily capacity and enhance the student experience.
- Lifelong Learning:
  - SRA transfers and check-in meetings have resulted in improved school buy-in to the LLL program and a more consistent quality experience for families.
  - LLL has increased marketing efforts and used site-specific analytics to place the best offerings at each school and reduce class cancellations due to low enrollment. Cancellation rate has dipped below 20%.
  - The new Jumbula software has facilitated more comprehensive daily attendance and made it easier for parents to find the best after school enrichment for their students.

Departmental Goals (continued)

- BVSD Online: Program catalog has grown to include 173 course options for students to choose from in order to support their academic goals in an asynchronous environment that supplements their brick and mortar classes. Enrollment has grown at a rate of 15-30% per term.
- Community Use:
  - Successful implementation of the new Mazévo reservation software system has enhanced accessibility to district and community customers, while adding 154 clients since our go-live date.
  - Requiring all rentals to secure paid building monitors ensures BVSD property safety and consistency across rentals.

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.

Departmental Goals (continued)

***Goals*:**
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. All BVSD School Nurse Consultants have received Youth Mental Health First Aid (YMHFA) training, in order to enhance their capacity to recognize and respond to student mental health needs. School Nurse Consultants scope and standards of practice supports early intervention for bio-psycho-social prevention and intervention work which leads to improved student outcomes. School Nurse Consultants operate within the MTSS model of practice, and strive to improve student's inclusion and belonging experiences. School Nurse Consultants strive to assure every BVSD student is ready to receive grade-level, standards-based instructions.

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 with the goal of promoting physical, mental and emotional well-being, while ensuring Title IX and comprehensive 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. Our BOE adopted curriculum assures students receive grade-level, standards-based health and wellness instruction.

School Health Services Medicaid Program

- 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 and Health Services

- 97% immunization compliance district-wide.
- Nursing staff trained and certified in Youth Mental Health First Aid.
- Nursing staff trained and educated in Teen Intervene SBIRT program.
- Our full team consists of 22 School Nurse Consultants, 3 Resource Nurses, 7 hearing and vision screening staff, 7 administrative staff helping to support our 56 health rooms and health room paraeducators throughout the district.

Health Ed

- Continued funding for six school nurses through the School Health Professionals grant program, which additional supports substance use prevention education and interventions.
- Re-introduction of the BVSD Health and Wellness Advisory Council.
- Health Services nurses and staff are trained and educated in order to facilitate curriculum and lessons for all students to support improved health outcomes.

School Medicaid

- BVSD Local Services Plan (LSP) community needs assessment meets district priority growth areas as well as community health priorities, which support BVSD priorities of Inclusion and Belonging.
- Fund reimbursement alignment with district priorities.
- Additional Special Education resources provided for staff and programming.
- Additional resources for student mental health support staff.

Departmental Goals (continued)

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 process for monitoring and tracking CO_2 levels in classrooms to establish baseline levels for all buildings.
- Consolidate facility information data to develop a Facility Conditions Dashboard.
- Work with Bond to verify accuracy of facility condition information in the VFA software system.

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:
- Prepare for Propositions LL and MM on the statewide ballot, continuing funding Healthy School Meals for All in Colorado.
- Improve quality and awareness of sack lunch offerings to support increased meal access during field trips and off-campus events.
- Invest in workforce development to strengthen program sustainability and leadership capacity, including expansion of student worker opportunities.

Successes/Outcomes:
- Delivered presentations to community stakeholders and the Board of Education on Propositions LL and MM and their implications for BVSD students, supporting district awareness efforts ahead of both measures' successful passage.
- Sack lunch participation more than doubled following program enhancements and increased school utilization.
- Increased average daily meal participation.
- Established a formal orientation and training program and expanded workforce development efforts, strengthening staff readiness, capability, student worker opportunities and overall program performance.

Departmental Goals (continued)

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**:**

- Develop wildland fire and severe weather response plans including special considerations for Red Flag Days.
- Develop process for early notification to school leaders of Red Flag Days.
- Develop plans for the strategic deployment of resources (transportation and personnel) to address hazardous weather and wildland fire hazards and our response if these events could impact schools.
- Development of processes for our Security Operations Center to monitor conditions and initiate a response to events.
- Provided public safety radio interoperability capabilities for mountain fire protection departments and BVSD's Security Department to improve communication and coordination during an urban or wildland fire event.

Success/Outcomes

- Establish formal communication protocols for school administrators to receive timely notifications of Red Flag Days, enabling proactive deployment of staff to potentially affected areas. This allows for immediate review of emergency plans and thorough inventory assessments of key activities and facilities (e.g., SAC events, field trips, athletics, and other high-impact areas).
- The Security Administration and Security Operations Center (SOC) engage with the National Weather Service (NWS) to receive real-time alerts, forecasting and warning as well as post-event debrief packets. This significantly enhances operational awareness and preparedness for potential wildfire incidents or severe weather events.
- Complete targeted training, including tabletop exercises, to effectively manage evacuation during fast-moving wildfires. Security Administration is part of the Boulder County Emergency Operations Center (EOC) activation core group, addressing any larger impacted incidents including wildfires.
- Training staff at strategic locations on rapid bus evacuation procedures to ensure swift and safe student relocation when necessary.
- Equip security personnel with radios providing analog channel interoperability with local fire protection districts. Update programming on all radios at all mountain town school sites to ensure seamless communication and operability with district security teams.

Bond Planning and Construction

Purpose: The Bond Planning and Construction Department manages implementation of the 2022 Ballot Measure, delivering renovations, system improvements, and facility replacements that modernize learning environments across Boulder Valley School District. The department leads facility planning, design, and construction in partnership with school leadership, educational staff, architects, engineers, and contractors. In 2025–2026, the department continues execution of the bond program, completing all Phase I schools, advancing Phase II and Phase III projects while incorporating lessons learned from earlier phases. Phase IV is proceeding with design in conjunction with the Board of Education's timeline to address declining enrollment to help inform current building needs.

Departmental Goals (continued)

Goals:
- Design and deliver modernized learning spaces aligned with current district goals and priorities.
- Prioritize safety, accessibility, and infrastructure improvements that directly support instructional delivery.
- Phase construction carefully in partially occupied schools to maintain uninterrupted instructional continuity and life-safety systems.
- Partner with school leaders during design to ensure spaces support small-group instruction, collaboration, intervention delivery, and flexible learning environments.
- Incorporate feedback with schools to refine project design and construction sequencing.
- Align renovation priorities with programmatic needs identified by instructional leadership.
- Modernize CTE, labs, and specialized instructional spaces in middle and high schools.
- Improve infrastructure systems (power, data, HVAC, safety & security) to support evolving instructional technology and program pathways within our Critical Needs Scope.
- Ensure facilities are adaptable to future programmatic shifts over the lifecycle of the bond program.
- Advance ADA upgrades to improve accessibility and equitable access to facilities.
- Improve safety, security, and building performance systems.
- Engage school communities throughout design and construction to maintain transparency and build trust.
- Provide regular, detailed updates on scope, schedule, financial performance, and risk to the Community Bond Oversight Committee (CBOC), leadership, and the Board.
- Refine cost forecasting and risk management strategies to address market volatility and escalation.
- Document lessons learned from each bond phase and standardize project management procedures to improve efficiency and closeout performance.
- Maintain audit-ready documentation and uphold accountability to voters.

Success/Outcomes:
- Completed major renovation projects in phases I & II aligned with the Bond Critical Needs scope while maintaining instructional continuity and opening schools on time.
- Completed phase III design ahead of prior years' schedules to achieve early submissions in state permitting queue to be ready for construction.
- Incorporated user feedback to improve functionality and inform future project phases.
- Improved instructional infrastructure and specialty spaces to support student success and directly support the Strategic Plan.
- Implemented accessibility upgrades and safety system improvements across multiple campuses.
- Received positive feedback from students and staff regarding improved comfort, safety, and usability of completed spaces.
- The team has increased utilization of project management software and standardized use of processes.
- Improved forecasting accuracy and closeout procedures.

Budget Development Process

School boards and superintendents in all Colorado districts face many budget challenges. At BVSD, driving forces considered by the board and the superintendent for the 2025-26 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 10, 2024.

- 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 as significant restructuring of how students are counted and funded within the School Finance Act. 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:

- Sixteen budget and spending related topics at eleven public Board of Education meetings.
- 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 in the areas of Special Education, Bilingual Education, Translation Services and extending the Differentiated School Funding support program.
- Local 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.

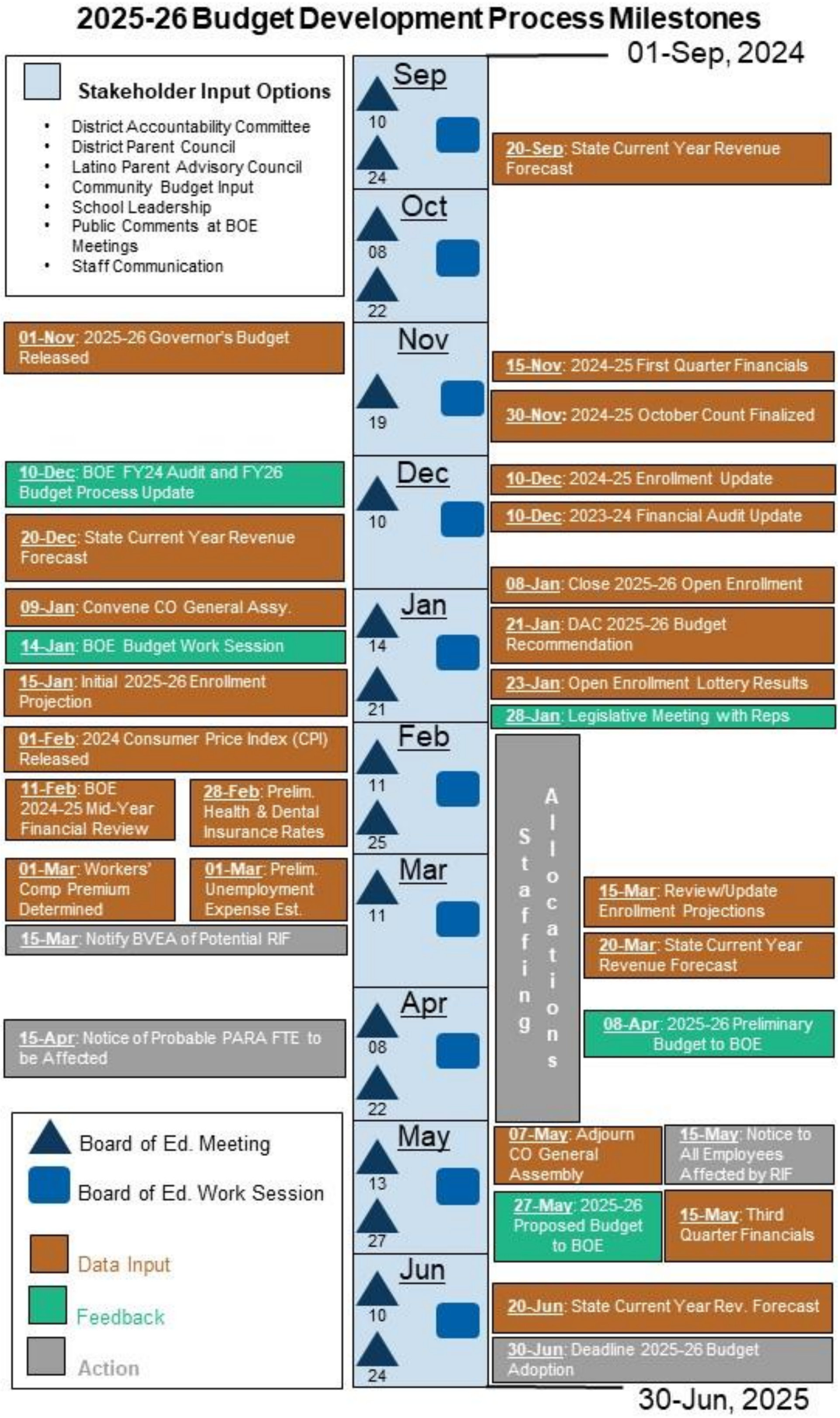
Budget Revision The final phase of budget development is the modification of the June adopted budget based on final prior year financial data and updated enrollment information gained during the first two months of school. The law provides the opportunity for a board of education to adjust revenues and 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 the fiscal year for statutory compliance and reporting can be found on the Colorado Department of Education website.

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

Budget Development Process (continued)



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 applicable laws and regulations related to financial programs. As 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. Due to the federal government's delay in issuing the 2025 Single Audit Compliance Supplement, the district's Single Audit for the fiscal year ended June 30, 2025, was not completed as of the issuance of this report and is expected to be finalized and available in January 2026. Once completed, the results of the Single Audit will be made available on the district's Annual Comprehensive Financial Report website.

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 2025, district staff will request authorization from the board to borrow an amount similar to that of 2024-25 from this program for the second half of the 2025-26 fiscal year. All funds will be repaid to the State Treasury by June 30, 2026.

Financial Information (continued)

Risk Management

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

Audit Committee

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

The primary responsibilities of the committee are as follows:

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

Independent Audit

State statutes require an annual audit by independent certified public accountants. 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, 2025, 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 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.

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.

Governing Policies (continued)

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 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.

Governing Policies (continued)

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 19 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.

<u>10 - General Operating Fund</u>: 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.

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

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

<u>13 - Community Schools Fund:</u> 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.

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

Type and Description of Funds (continued)

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

19 - Preschool Fund**:** This fund 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 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.

Type and Description of Funds (continued)

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

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

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

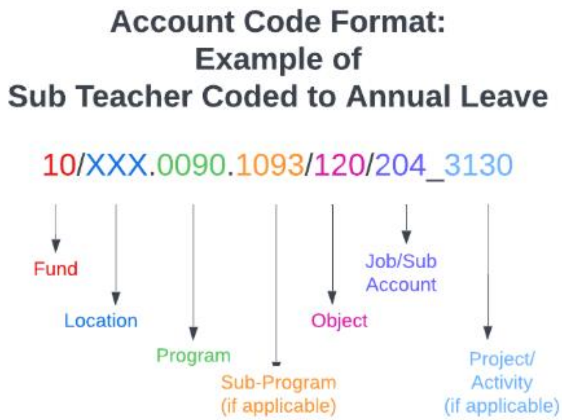
67 - Dental Insurance Fund: The Dental Insurance Fund is an internal service fund to account for claims and administrative fees of the district's self-funded dental insurance employee benefit program.

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

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

Definition of Account Code Structure

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



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

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

<u>Special Revenue Funds</u>
- 06 = Operations & Technology Fund
- 21 = Food Services Fund
- 22 = Grants Fund
- 23 = Student Activities Fund
- 25 = Transportation Fund

<u>Debt Service Fund</u>
- 31 = Bond Redemption Fund

<u>Capital Project Funds</u>
- 41 = 2014 Building Fund
- 43 = Capital Reserve Fund

<u>Internal Service Funds</u>
- 66 = Health Insurance Fund
- 67 = Dental Insurance Fund

<u>Fiduciary Funds</u>
- 72 = Private Purpose Trust 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

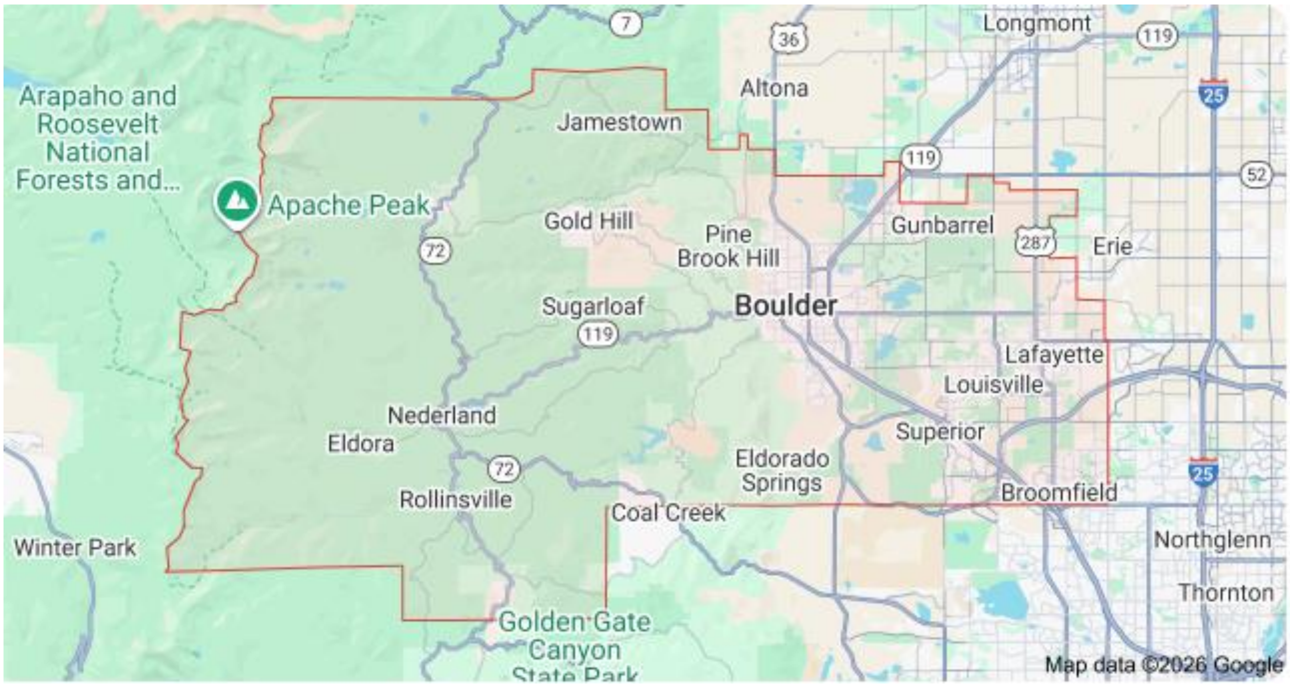
Designated Grant/Project - an award of financial assistance in the form of cash or a contribution or gift of other assets from another government to an eligible grantee to be used for a specified or designated purpose, activity or facility.

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

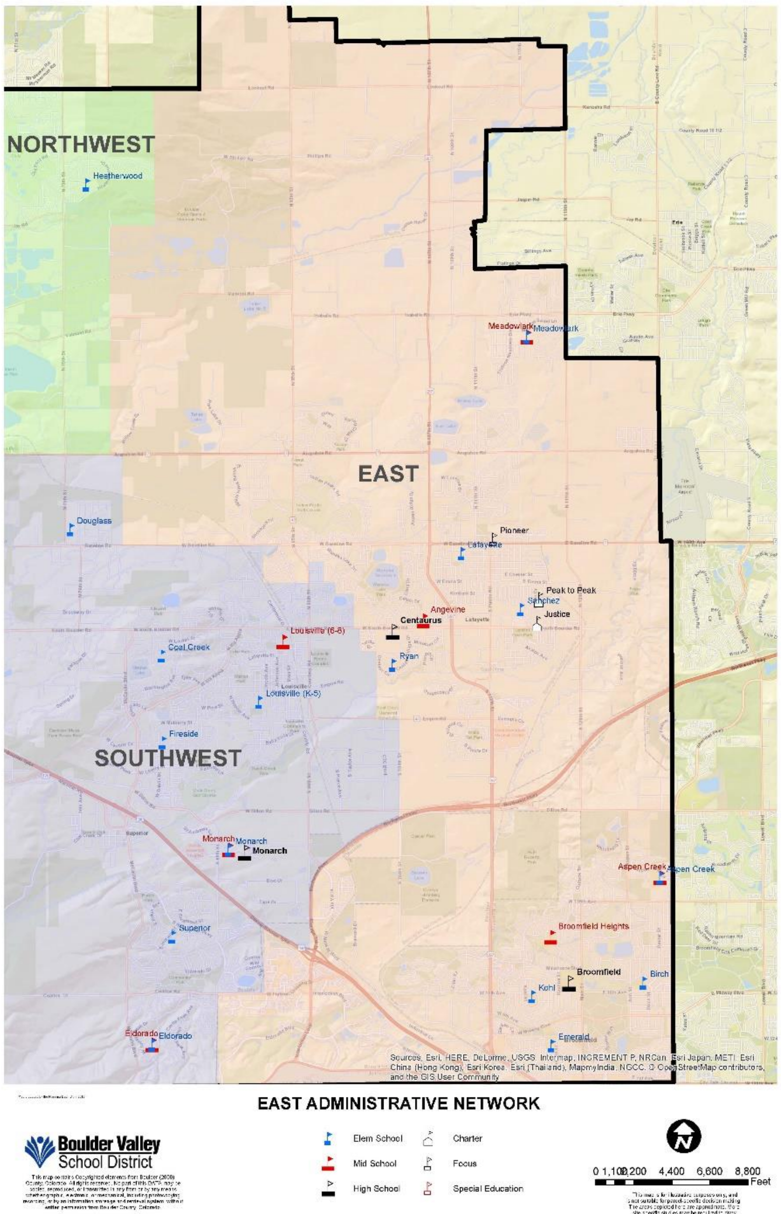
Communities

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



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

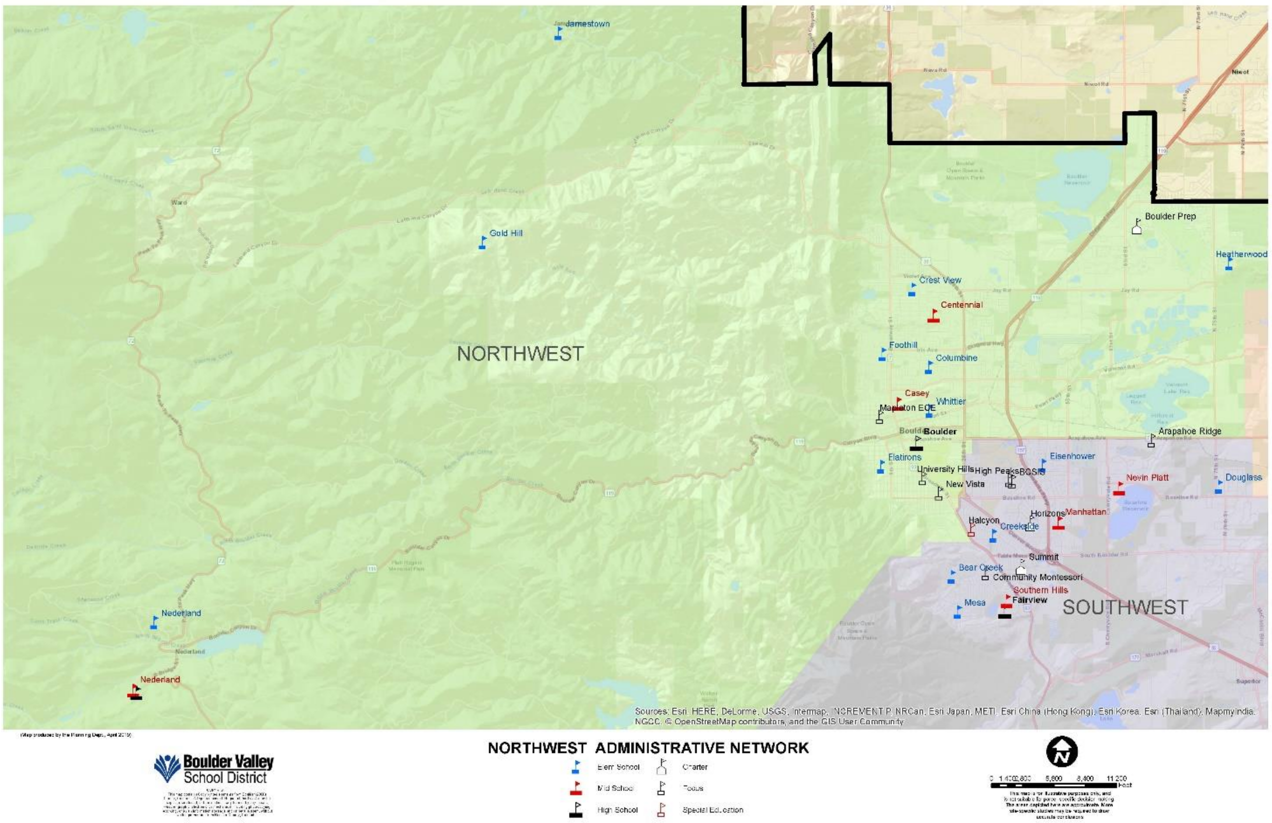
East Area Network



Kohl Elementary	Broomfield High
Emerald Elementary	Centaurus High
Birch Elementary	Broomfield Heights
Sanchez Elementary	Angevine Middle
Lafayette Middle	Meadowlark
Ryan Elementary	Aspen Creek K-8
Pioneer Elementary	Peak To Peak
Halcyon	Justice High

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

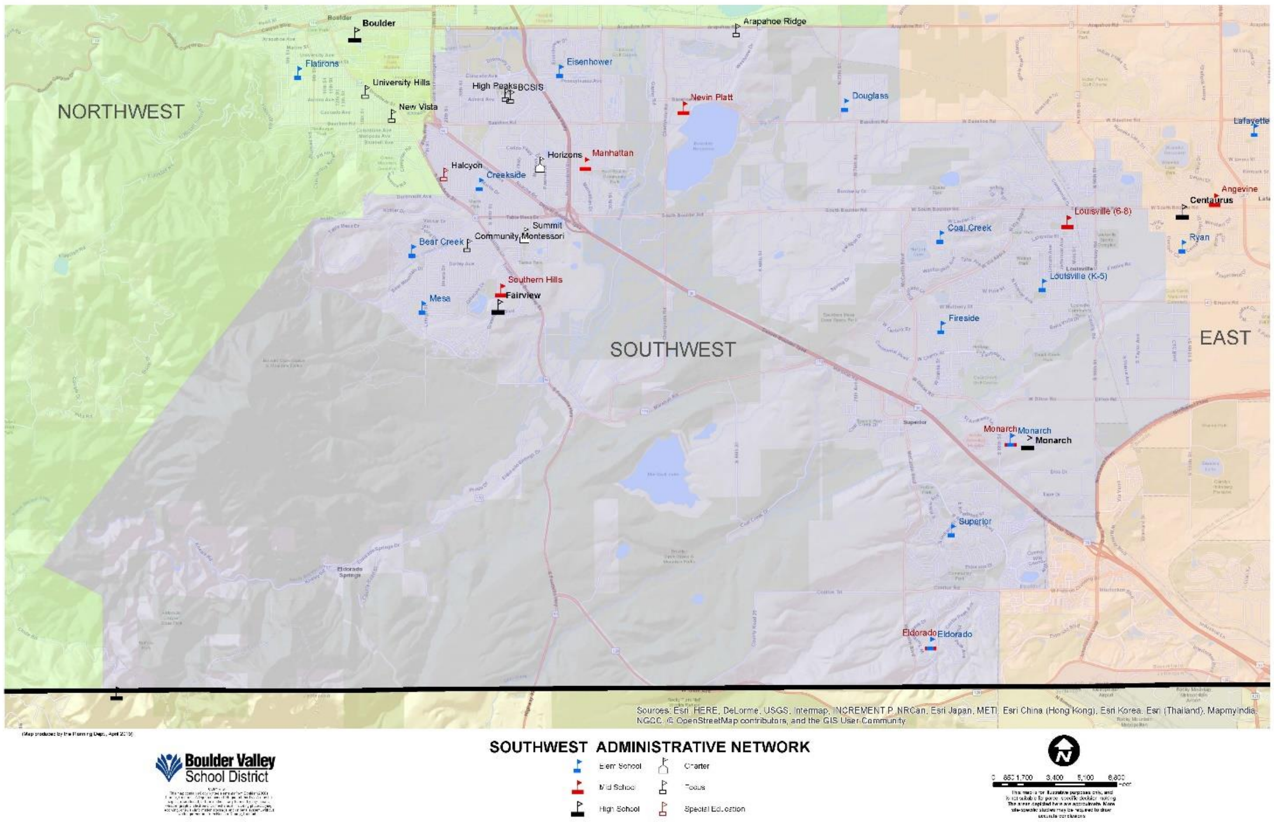
Northwest Area Network



Foothill Elementary	Centennial Middle
Crest View Elementary	Nederland Middle/Senior
Heatherwood Elementary	New Vista High
Whittier Elementary	Boulder High
Douglass Elementary	Casey Middle
Columbine Elementary	Platt Middle
Nederland Elementary	Manhattan Middle
Jamestown/Gold Hill	Boulder Preparatory
Flatirons Elementary	Boulder Universal
Mapleton Early Childhood Center	Arapahoe Ridge
	Apex

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

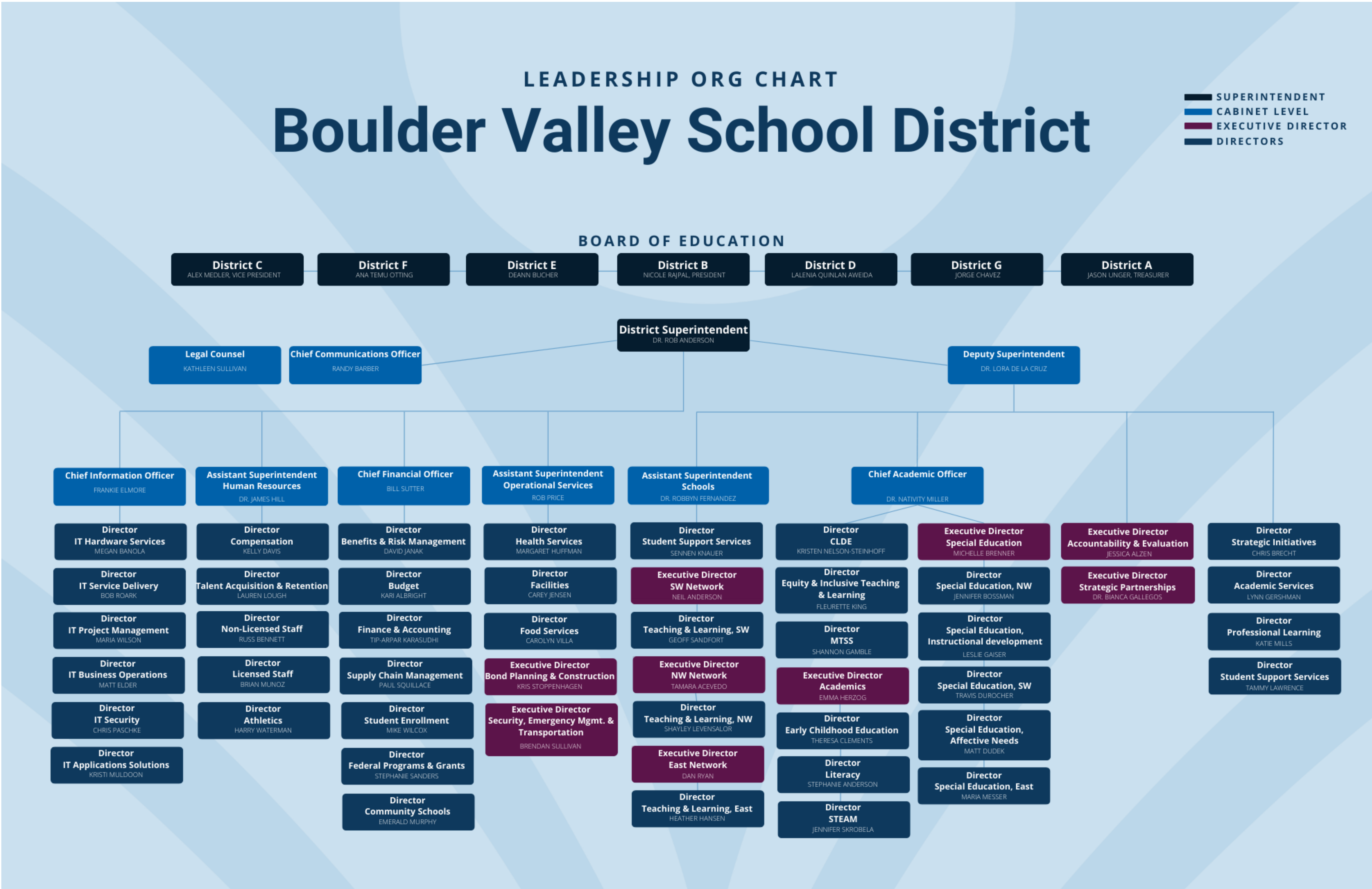
Southwest Area Network



Superior Elementary	University Hill Elementary	Boulder Universal
Louisville Elementary	High Peaks Elementary	Louisville Middle
Coal Creek Elementary	BCSIS	Southern Hills Middle
Fireside Elementary	Eisenhower Elementary	Eldorado K-8
Bear Creek Elementary	Fairview High	Monarch K-8
Mesa Elementary	Monarch High	Summit Middle
Creekside Elementary	Arapahoe Ridge	Horizons
Community Montessori	Apex	Mapleton

OUR SCHOOL DISTRICT

District Organization



BOULDER VALLEY SCHOOL DISTRICT

OUR SCHOOLS

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**	253
Bear Creek	2500 Table Mesa Dr., Boulder, CO 80305	720-561-3500	**Tanner Dayhoff**	312
Birch	1035 Birch, Broomfield CO 80020	720-561-8800	**Tanya Santee**	259
Coal Creek	801 W. Tamarisk St., Louisville, CO 80027	720-561-4500	**Jeff Van Iwarden**	269
Columbine	3130 Repplier Dr., Boulder, CO 80304	720-561-2500	**Felicia Manzanares**	313
Community Montessori	805 Gillaspie Dr., Boulder, CO 80305	720-561-3700	**Shannon Minch**	193
Creekside	3740 Martin Dr., Boulder, CO 80303	720-561-3800	**Erin Hinkle**	288
Crest View	1897 Sumac Ave., Boulder, CO 80304	720-561-5461	**Eric Hamilton**	330
Douglass	840 75th St., Boulder, CO 80303	720-561-5541	**Jonathan Wolfer**	281
Eisenhower	1220 Eisenhower Dr., Boulder, CO 80303	720-561-6700	**Brady Stroup**	265
Emerald	755 W. Elmhurst Pl., Broomfield, CO 8002(	720-561-8500	**Samara Williams**	365
Fireside	845 W. Dahlia St., Louisville, CO 80027	720-561-7900	**Kristen Smetzer**	405
Flatirons	1150 7th St., Boulder, CO 80302	720-561-4600	**Jessica Seevers**	151
Foothill	1001 Hawthorne Ave., Boulder, CO 80304	720-561-2600	**Linda Hubbard**	434
Gold Hill	890 Main St., Gold Hill, CO 80302	720-561-5940	**Jessica Seevers**	11
Heatherwood	7750 Concord Dr., Boulder, CO 80301	720-561-6900	**Genna Jaramillo**	225
High Peaks	3995 E. Aurora, Boulder, CO 80303	720-561-6500	**Christopher Basten**	283
Jamestown	111 Mesa St., Jamestown, CO 80455	720-561-6020	**Jessica Seevers**	17
Kohl	1000 W. 10th Ave., Broomfield, CO 80020	720-561-8600	**Geoff Sandfort**	256
Lafayette	101 N. Bermont Ave., Lafayette, CO 80026	720-561-8900	**Megan Weir**	450
Louisville	400 Hutchinson St., Louisville, CO 80027	720-561-7200	**Taren Villecco**	382
Mesa	1575 Lehigh St., Boulder, CO 80303	720-561-3000	**Josh Baldner**	224
Nederland	#1 N. Sundown Trail, Nederland, CO 80466	720-561-4800	**Caleb Melamed**	166
Escuela Bilingüe Pioneer	101 Baseline Rd., Lafayette, CO 80026	720-561-7800	**Heather Riley**	371
Ryan	1405 Centaur Village Dr., Lafayette, CO 80(	720-561-7000	**Stephanie Jackman**	393
Sanchez International	655 Sir Galahad Dr., Lafayette, CO 80026	720-561-7300	**Becky McKay**	276
Superior	1800 S. Indiana St., Superior, CO 80027	720-561-4100	**Jonathan Stein**	433
University Hill	956 16th St., Boulder, CO 80302	720-561-5416	**Marina Orozco-Ngu**	368
Whittier International	2008 Pine St., Boulder, CO 80302	720-561-5431	**Lucas Ketzer**	257
			Total	**8,230**

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	Amanda Jones	881
Eldorado K-8	3351 S. Indiana St., Superior, CO 80027	720-561-4400	Nick Vanderpol	419
Meadowlark	2300 Meadow Sweet Lane, Erie, CO 80516	720-561-5446	Brent Caldwell	709
Monarch K-8	263 Campus Dr., Louisville, CO 80027	720-561-4000	Julie Garcia	687
Nederland Middle/Senior	597 County Rd 130, Nederland, CO 80466	720-561-4900	Caleb Melamed	188
Boulder Universal	http://bou.bvsd.org	720-561-5500	Eric Moroye	222
			Total	**3,106**
Middle Schools (6-8)			**Principal**	
Angevine	1150 S. Boulder Rd., Lafayette, CO 80026	720-561-7100	Rhianna Burroughs	588
Broomfield Heights	1555 Daphne St., Broomfield, CO 80020	720-561-8400	Erin Hinkle	481
Casey	1301 High St., Boulder, CO 80304	720-561-2700	Bryant Shaw	319
Centennial	2205 Norwood Ave., Boulder, CO 80304	720-561-5441	Liz Tucker	559
Louisville	1341 Main St., Louisville, CO 80027	720-561-7400	Chris Meyer	625
Manhattan School of Arts & Academics	290 Manhattan Dr., Boulder, CO 80303	720-561-6300	Kristen Lewis	452
Platt	6096 Baseline Rd., Boulder, CO 80303	720-561-5536	Brooke Daerr	487
Southern Hills	1500 Knox Dr., Boulder, CO 80305	720-561-3400	Melinda Murphy	558
			Total	**4,069**
High Schools (9-12)			**Principal**	
Arapahoe Campus	6600 E. Arapahoe Ave., Boulder, CO 80303	720-561-5220	Kiffany Lychock	174
Boulder	1604 Arapahoe Ave., Boulder, CO 80302	720-561-2200	Alana Morales	1,758
Broomfield	#1 Eagle Way, Broomfield, CO 80020	720-561-8100	Ginger Ramsey	1,635
Centaurus	10300 S. Boulder Rd., Lafayette, CO 8002(	720-561-7500	Carlyn Carroll	1,535
Fairview	1515 Greenbriar Blvd., Boulder, CO 80305	720-561-3100	Scarlet Chopin	1,844
Monarch	329 Campus Dr., Louisville, CO 80027	720-561-4200	Greg Doan	1,446
New Vista	700 20th St., Boulder, CO 80302	720-561-8700	John McCluskey	307
			Total	**8,699**
Charter Schools			**Principal**	
Boulder Preparatory High	5075 Chaparral Ct., Boulder, CO 80301	303-545-6186	Lili Adeli	86
Horizons K-8	4545 Sioux Dr., Boulder, CO 80303	720-561-3600	Jasmine Graves Black-Clemons	368
Justice High	805 Excalibur, Lafayette, CO 80026	720-328-4864	TJ Cole	95
Peak to Peak K-12	800 Merlin Dr., Lafayette, CO 80026	303-453-4600	Josh Benson	1,448
Summit Middle	4655 Hanover Ave., Boulder, CO 80503	720-561-3900	Adam Galvin	365
			Total	**2,362**
Other (Transitions, ASCENT, TREP, Contracted, PreSchool, Halycon)				**995**
Total District Enrollment				**27,461**

Our Schools

Elementary Schools (K-5)

Bear Creek Elementary

http://bce.bvsd.org

119 BEAR CREEK ELEMENTARY			
		Total Budget $3,478,640	
	Staff	non-SRA	SRA
Regular Education:	17.082	$ 2,152,019	$ 15,600
Special Education:	5.295	418,828	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	1	-
Culturally & Linguistically Diverse:	-	-	-
Gifted & Talented Education:	0.463	23,409	-
Student Services:	0.500	77,980	-
Instructional Staff Support:	-	-	3,250
Library Services:	0.000	98,362	-
School Administration:	3.000	368,378	-
Operations and Maintenance:	2.000	172,927	6,050
Health Room:	0.500	28,443	-
Utilities:	-	113,393	-
TOTALS:	**28.840**	**$ 3,453,740**	**$ 24,900**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	264	283	293	338	345
BVSD OE-Out	45	52	57	50	44
BVSD OE-In	73	68	51	39	37
Placements-Out	3	2	5		1
Placements-In	13	13	9	8	8
Out of District	13	11	7	4	2

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
American Indian	0% 0	0 % 0	0 % 0	0 % 0	0 % 0
African American	1% 2	1% 2	1% 2	1% 2	1% 3
Caucasian	75% 233	75% 239	73% 218	72% 246	75% 261
Asian	7% 23	8% 24	6% 19	8% 27	7% 24
Hispanic	8% 25	7% 23	8% 25	7% 25	5% 18
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	9% 29	9% 30	11% 34	12% 42	12% 40

Gender

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Female	46% 143	50% 158	48% 144	49% 169	49% 170
Male	54% 169	50% 160	52% 154	51% 173	51% 176

Special Programs

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
ELL	3% 8	3 % 9	4% 13	5% 16	4% 14
Free/Reduced Lunch	10% 30	9 % 28	8% 24	4% 15	4% 15
SPED	15% 48	15 % 48	13% 39	11% 39	10% 33
504	3% 9	4 % 12	3% 8	3% 11	3% 11

Boulder Community School of Integrated Studies (BCSIS)

http://bcsis.bvsd.org

161 INTEGRATED STUDIES-BCSIS			
		Total Budget $2,934,873	
	Staff	non-SRA	SRA
Regular Education:	16.385	$ 2,146,515	$ 16,799
Special Education:	-	2,292	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	-	-
Culturally & Linguistically Diverse:	-	286	-
Gifted & Talented Education:	0.251	12,691	-
Student Services:	0.500	77,980	-
Instructional Staff Support:	-	-	2,901
Library Services:	0.500	75,318	-
School Administration:	3.000	392,326	3,597
Operations and Maintenance:	1.500	119,792	2,003
Health Room:	0.500	28,444	-
Utilities:	-	53,929	-
TOTALS:	**22.636**	**$ 2,909,573**	**$ 25,300**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students					
BVSD OE-Out					
BVSD OE-In	234	242	253	271	273
Placements-Out					
Placements-In	4	3	1	2	3
Out of District	15	9	11	10	9

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
American Indian	0%	0	0 %	0	0 %	0	0 %	0	0 %	0
African American	0%	1	0%	0	0%	0	0%	0	0%	0
Caucasian	80%	203	83%	211	82%	217	79%	225	79%	227
Asian	2%	5	2%	4	1%	2	1%	3	2%	2
Hispanic	9%	22	9%	22	11%	29	11%	32	12%	33
Native Hawaiian	0%	0	0%	0	0%	0	0 %	0	0%	0
Multi	9%	22	7%	17	6%	17	8 %	24	8%	24

Gender	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	50%	127	53%	134	52%	138	50%	142	50%	143
Male	49%	123	47%	119	48%	126	50%	142	50%	143

Special Programs	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	2%	4	1 %	2	2%	4	1%	2	0%	1
Free/Reduced Lunch	21%	52	17 %	42	20%	52	21%	61	16%	45
SPED	17%	44	13 %	33	15%	41	16%	45	12%	34
504	7%	17	6 %	15	3%	8	4 %	11	3%	8

Elementary Schools (K-5) (continued)

Birch Elementary

http://bie.bvsd.org

120 BIRCH ELEMENTARY			
		Total Budget $3,635,518	
	Staff	non-SRA	SRA
Regular Education:	15.120	$ 2,005,621	$ 22,774
Special Education:	5.125	514,756	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	-	-
Culturally & Linguistically Diverse:	1.000	154,573	-
Gifted & Talented Education:	0.213	10,769	-
Student Services:	1.000	155,964	-
Instructional Staff Support:	-	-	8,300
Library Services:	0.938	98,118	-
School Administration:	3.000	380,905	-
Operations and Maintenance:	2.000	164,112	3,226
Health Room:	0.600	34,132	-
Utilities:	-	82,268	-
TOTALS:	**28.996**	**$ 3,601,218**	**$ 34,300**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	263	280	275	296	294
BVSD OE-Out	78	83	84	91	80
BVSD OE-In	26	26	39	36	30
Placements-Out	5	8	9	8	9
Placements-In	9	9	10	7	6
Out of District	45	53	51	64	61

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
American Indian	0% 1	0 % 1	0% 1	0 % 1	0 % 1
African American	2% 4	1% 2	0% 1	0% 0	0% 1
Caucasian	64% 166	65% 179	65% 181	65% 202	64 % 196
Asian	3% 7	4% 12	4% 10	2% 7	3 % 11
Hispanic	26% 67	25% 68	27% 76	26% 81	25 % 77
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	5% 14	5% 13	4% 10	6 % 18	7% 21

Gender	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Female	48% 125	48% 131	51% 141	53% 164	54 % 167
Male	51% 131	52% 142	49% 138	47% 145	46% 140

Special Programs	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
ELL	10% 26	9 % 25	9% 25	8% 24	10% 30
Free/Reduced Lunch	43% 112	38 % 105	36% 101	32% 100	28% 85
SPED	19% 49	17 % 47	18% 51	15% 46	15% 47
504	6% 15	4 % 12	3% 8	3 % 9	3% 10

Elementary Schools (K-5) (continued)

Coal Creek Elementary

http://cce.bvsd.org/

158 COAL CREEK ELEMENTARY			
		Total Budget $3,614,481	
	Staff	non-SRA	SRA
Regular Education:	16.273	$ 2,147,323	$ 17,645
Special Education:	5.500	485,463	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	11,954	-
Culturally & Linguistically Diverse:	-	-	-
Gifted & Talented Education:	0.369	18,657	-
Student Services:	0.500	77,980	-
Instructional Staff Support:	-	-	3,500
Library Services:	0.938	107,547	-
School Administration:	3.000	395,114	3,000
Operations and Maintenance:	2.000	180,599	4,200
Health Room:	0.600	34,132	-
Utilities:	-	127,367	-
TOTALS:	**29.180**	**$ 3,586,136**	**$ 28,345**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	316	337	344	366	419
BVSD OE-Out	89	88	78	81	84
BVSD OE-In	31	23	25	22	21
Placements-Out	7	10	7	7	7
Placements-In	14	16	17	19	17
Out of District	8	10	11	15	9

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
American Indian	1%	2	1 %	2	1 %	2	1 %	2	0 %	0
African American	0%	1	0%	1	0%	0	0%	0	0%	0
Caucasian	76%	205	74%	210	75%	229	77%	255	78%	288
Asian	3%	9	5%	13	5%	14	4%	12	3%	14
Hispanic	10%	28	10%	28	10%	30	9%	30	10%	37
Native Hawaiian	0%	0	0%	0	0%	0	0 %	0	0%	0
Multi	9%	24	10%	29	10%	30	9%	31	9%	32

Gender	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	49%	131	48%	137	50%	151	47%	154	47%	176
Male	51%	136	51%	145	50%	154	53%	176	53%	195

Special Programs	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	0%	0	1 %	3	1%	3	1%	3	2%	9
Free/Reduced Lunch	19%	51	14 %	40	13%	40	28%	91	13%	50
SPED	18%	48	17 %	49	16%	49	15%	49	13%	47
504	3%	7	2 %	7	3%	8	5%	15	3%	11

Elementary Schools (K-5) (continued)

Columbine Elementary

http://columbineelementary.org

124 COLUMBINE ELEMENTARY			
		Total Budget $4,723,637	
	Staff	non-SRA	SRA
Regular Education:	22.972	$ 2,785,790	$ 38,714
Special Education:	2.800	351,217	500
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	-	-
Culturally & Linguistically Diverse:	2.000	310,018	-
Gifted & Talented Education:	0.218	11,022	500
Student Services:	1.000	155,964	-
Instructional Staff Support:	-	-	5,750
Library Services:	0.500	98,118	-
School Administration:	4.125	540,067	9,426
Operations and Maintenance:	2.500	216,936	7,350
Health Room:	0.600	34,132	-
Utilities:	-	158,133	-
TOTALS:	**36.715**	**$ 4,661,397**	**$ 62,240**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	496	529	514	513	507
BVSD OE-Out	249	243	216	203	196
BVSD OE-In	75	75	67	57	54
Placements-Out	28	31	26	27	25
Placements-In	6	7	9	19	22
Out of District	15	7	7	7	7

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
American Indian	1% 2	0 % 1	0 % 1	0 % 0	0 % 0
African American	2% 6	2% 6	2% 7	2% 7	1% 3
Caucasian	22% 68	27% 92	30% 106	34% 122	36% 132
Asian	3% 8	3% 9	4% 13	4% 14	3% 9
Hispanic	70% 218	65% 223	60% 211	57% 206	55% 199
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	4% 11	3% 12	4% 14	3% 10	5% 19

Gender

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Female	45% 142	47% 162	49% 173	50% 179	50% 182
Male	55% 171	53% 181	51% 178	50% 180	50% 180

Special Programs

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
ELL	47% 148	52 % 180	47% 165	47% 167	46% 165
Free/Reduced Lunch	74% 232	63 % 215	66% 231	64% 231	60% 218
SPED	20% 64	16 % 54	16% 57	15% 55	15% 56
504	2% 5	1 % 5	1% 5	2% 7	1% 3

Elementary Schools (K-5) (continued)

Community Montessori

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

193 COMMUNITY MONTESSORI			
		Total Budget $3,204,052	
	Staff	non-SRA	SRA
Regular Education:	18.896	$ 2,116,738	$ 18,111
Special Education:	0.500	68,717	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	5,976	-
Culturally & Linguistically Diverse:	0.400	62,518	-
Gifted & Talented Education:	0.213	10,770	-
Student Services:	1.000	114,657	-
Instructional Staff Support:	-	-	3,115
Library Services:	0.938	98,118	-
School Administration:	3.000	384,001	1,335
Operations and Maintenance:	2.000	163,748	2,254
Health Room:	0.750	42,667	-
Utilities:	-	111,327	-
TOTALS:	**27.697**	**$ 3,179,237**	**$ 24,815**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students					
BVSD OE-Out					
BVSD OE-In	168	197	192	188	182
Placements-Out					
Placements-In	1	1	2	2	2
Out of District	24	34	33	31	25

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity

	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
American Indian	1%	1	0 %	1	0%	0	0 %	0	0 %	0
African American	2%	3	1%	2	1%	2	1%	3	1%	2
Caucasian	68%	131	71%	165	73%	166	74%	165	71%	149
Asian	5%	9	4%	10	4%	10	3%	6	5%	7
Hispanic	18%	35	17%	39	14%	31	16%	36	18%	38
Native Hawaiian	1%	1	0%	1	0%	1	0 %	1	0%	1
Multi	7%	13	6%	14	7%	17	6 %	13	7%	14

Gender

	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	46%	88	47%	110	48%	109	47%	105	49%	103
Male	54%	105	52%	121	52%	117	53%	119	51%	108

Special Programs

	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	8%	15	6 %	15	7%	15	8%	18	10%	21
Free/Reduced Lunch	32%	62	29 %	67	25%	57	21%	46	19%	40
SPED	21%	41	22 %	50	19%	42	15%	33	10%	21
504	1%	2	3 %	7	1%	3	2 %	5	3%	6

Creekside Elementary

http://cre.bvsd.org/

164 CREEKSIDE ELEMENTARY			
		Total Budget $3,860,450	
	Staff	non-SRA	SRA
Regular Education:	16.968	$ 2,216,856	$ 17,010
Special Education:	6.500	554,016	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	-	-
Culturally & Linguistically Diverse:	1.000	154,859	-
Gifted & Talented Education:	0.213	10,770	150
Student Services:	0.500	77,980	500
Instructional Staff Support:	-	-	3,500
Library Services:	0.938	98,118	300
School Administration:	3.125	400,573	10,950
Operations and Maintenance:	2.000	178,915	5,000
Health Room:	0.600	34,132	-
Utilities:	-	96,821	-
TOTALS:	**31.844**	**$ 3,823,040**	**$ 37,410**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	439	495	503	496	487
BVSD OE-Out	196	219	221	208	227
BVSD OE-In	41	50	48	31	29
Placements-Out	7	11	10	8	5
Placements-In	17	14	12	17	14
Out of District	1	3	4	2	5

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
American Indian	0% 1	0 % 1	1 % 2	1 % 2	0 % 1
African American	1% 3	2% 6	2% 6	1% 5	1% 3
Caucasian	66% 191	66% 217	69% 230	70% 236	67% 201
Asian	5% 13	7% 23	7% 24	6% 21	5% 24
Hispanic	19% 56	17% 56	14% 46	15% 51	15% 45
Native Hawaiian	0% 1	0% 0	0% 0	0 % 0	0% 0
Multi	8% 23	7% 24	8% 25	7 % 22	9% 27

Gender

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Female	48% 137	48% 158	50% 166	47% 157	45% 135
Male	52% 151	52% 169	50% 167	53% 180	55% 166

Special Programs

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
ELL	13% 36	11 % 35	11% 38	12% 39	12% 35
Free/Reduced Lunch	33% 94	26 % 86	26% 87	26% 89	25% 74
SPED	16% 46	16 % 53	14% 46	13% 45	12% 36
504	3% 10	2 % 6	1% 4	1 % 5	1% 2

Elementary Schools (K-5) (continued)

Crest View Elementary

http://cve.bvsd.org/

127 CREST VIEW ELEMENTARY			
		Total Budget $4,694,356	
	Staff	non-SRA	SRA
Regular Education:	20.252	$ 2,674,917	$ 36,623
Special Education:	4.813	520,936	1,500
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	-	-
Culturally & Linguistically Diverse:	2.250	348,075	-
Gifted & Talented Education:	0.298	15,066	-
Student Services:	1.000	155,964	-
Instructional Staff Support:	-	-	2,632
Library Services:	0.938	98,342	-
School Administration:	3.500	442,411	-
Operations and Maintenance:	2.750	242,363	3,000
Health Room:	0.500	28,444	-
Utilities:	-	124,083	-
TOTALS:	**36.301**	**$ 4,650,601**	**$ 43,755**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	637	674	680	723	733
BVSD OE-Out	323	319	313	325	319
BVSD OE-In	23	38	43	34	36
Placements-Out	17	18	12	19	19
Placements-In	8	11	7	8	8
Out of District	5	8	10	13	6

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
American Indian	0% 0	0 % 0	0% 0	0 % 2	0 % 0
African American	3% 10	3% 11	3% 12	2% 8	2% 7
Caucasian	53% 175	56% 220	60% 247	62% 270	63% 282
Asian	4% 12	3% 12	5% 21	5% 20	4% 22
Hispanic	32% 106	31% 121	25% 102	25% 109	24% 107
Native Hawaiian	1% 2	1% 2	0% 2	0 % 2	0% 1
Multi	8% 25	6% 24	6% 26	5% 23	6% 28

Gender	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Female	48% 157	47% 183	46% 190	43% 187	43% 190
Male	52% 173	53% 207	53% 219	57% 247	57% 257

Special Programs	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
ELL	23% 75	24% 93	20% 82	18% 79	19% 83
Free/Reduced Lunch	40% 131	30% 117	30% 123	32% 140	28% 124
SPED	16% 52	15% 60	13% 52	12% 52	14% 62
504	3% 9	2 % 9	3% 13	2% 8	1% 5

Elementary Schools (K-5) (continued)

Douglass Elementary

http://doe.bvsd.org

130 DOUGLASS ELEMENTARY			
		Total Budget $3,553,276	
	Staff	non-SRA	SRA
Regular Education:	16.445	$ 2,144,396	$ 23,405
Special Education:	5.125	408,235	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	1	-
Culturally & Linguistically Diverse:	-	-	-
Gifted & Talented Education:	0.170	8,594	-
Student Services:	0.500	77,980	-
Instructional Staff Support:	-	-	-
Library Services:	0.938	98,118	-
School Administration:	3.000	385,114	-
Operations and Maintenance:	2.500	217,016	4,630
Health Room:	0.800	39,820	-
Utilities:	-	145,967	-
TOTALS:	**29.478**	**$ 3,525,241**	**$ 28,035**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	259	267	279	303	314
BVSD OE-Out	91	80	83	82	89
BVSD OE-In	98	88	88	79	65
Placements-Out	4	7	10	9	11
Placements-In	15	14	12	9	9
Out of District	6	2	3		3

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
American Indian	0%	0	0 %	0	0 %	1	0 %	1	1 %	2
African American	1%	2	1%	3	1%	4	1%	2	1%	2
Caucasian	81%	228	82%	231	82%	235	83%	246	84 %	244
Asian	2%	5	2%	7	3%	8	2%	5	2 %	5
Hispanic	9%	24	8%	22	7%	19	7%	22	8 %	23
Native Hawaiian	0%	0	0%	0	0%	0	0 %	0	0 %	0
Multi	8%	22	7%	19	7%	19	7 %	22	5 %	14

Gender	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	47%	133	44%	125	42%	121	45%	133	46 %	134
Male	53%	148	56%	157	58%	165	55%	165	54 %	156

Special Programs	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	2%	6	1 %	4	2%	5	1%	4	2%	5
Free/Reduced Lunch	14 %	38	13 %	37	10%	28	10%	31	5%	14
SPED	20%	56	20 %	56	17%	50	17%	50	13%	39
504	3 %	8	3 %	9	4%	11	4 %	12	3%	9

Elementary Schools (K-5) (continued)

Eisenhower Elementary

http://eie.bvsd.org

132 EISENHOWER ELEMENTARY			
		Total Budget $3,928,587	
	Staff	non-SRA	SRA
Regular Education:	16.203	$ 2,145,158	$ 21,710
Special Education:	7.200	596,155	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	7	-
Culturally & Linguistically Diverse:	1.000	154,573	-
Gifted & Talented Education:	0.355	17,950	-
Student Services:	0.500	77,980	-
Instructional Staff Support:	-	-	4,000
Library Services:	0.938	98,118	-
School Administration:	3.000	388,431	790
Operations and Maintenance:	2.500	203,494	2,950
Health Room:	0.600	34,132	-
Utilities:	-	183,139	-
TOTALS:	**32.296**	**$ 3,899,137**	**$ 29,450**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	359	370	393	390	419
BVSD OE-Out	137	135	140	142	141
BVSD OE-In	45	39	55	46	58
Placements-Out	16	14	12	10	8
Placements-In	13	16	15	15	24
Out of District	2	3	3	4	8

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
American Indian	0%	0	0 %	0	0 %	0	0 %	0	0 %	0
African American	2%	4	2%	5	1%	4	1%	4	1%	3
Caucasian	69%	184	70%	193	75%	233	72%	218	72%	255
Asian	6%	15	4%	12	4%	12	4%	13	6%	12
Hispanic	14%	36	13%	35	9%	28	10%	31	13%	45
Native Hawaiian	0%	0	0%	0	0%	0	0 %	0	0%	0
Multi	10%	26	11%	31	11%	34	12%	37	11%	38

Gender	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	47%	125	49%	135	51%	158	51%	156	48%	170
Male	53%	140	51%	140	49%	152	49%	147	52%	183

Special Programs	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	12%	31	10 %	27	9%	28	10%	30	12%	41
Free/Reduced Lunch	22%	57	19 %	52	19%	58	15%	44	16%	58
SPED	20%	54	21 %	58	19%	58	13%	38	13%	45
504	4 %	10	3 %	9	3%	9	3%	9	3%	9

Elementary Schools (K-5) (continued)

Emerald Elementary

http://eme.bvsd.org/

134 EMERALD ELEMENTARY			
		Total Budget $4,528,793	
	Staff	non-SRA	SRA
Regular Education:	21.954	$ 2,790,872	$ 42,417
Special Education:	4.152	399,353	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	10	-
Culturally & Linguistically Diverse:	1.750	270,788	-
Gifted & Talented Education:	0.099	5,005	202
Student Services:	1.366	184,058	-
Instructional Staff Support:	-	-	5,261
Library Services:	0.938	98,118	-
School Administration:	3.000	386,855	-
Operations and Maintenance:	2.500	198,749	6,020
Health Room:	0.700	39,820	-
Utilities:	-	101,265	-
TOTALS:	**36.459**	**$ 4,474,893**	**$ 53,900**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	317	320	320	338	308
BVSD OE-Out	70	74	60	64	58
BVSD OE-In	48	41	45	42	38
Placements-Out	11	7	10	8	11
Placements-In	9	13	12	17	15
Out of District	74	59	55	49	52

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
American Indian	1%	2	1 %	4	2 %	6	1 %	5	1 %	5
African American	4%	16	3%	10	3%	11	5%	19	4%	14
Caucasian	45%	166	47%	162	48%	170	49%	180	47%	161
Asian	6%	23	6%	22	8%	27	5%	20	6%	20
Hispanic	36%	133	35%	122	34%	121	33%	120	37%	125
Native Hawaiian	0%	0	0%	0	0%	0	0 %	0	0%	0
Multi	7%	25	8%	28	6%	21	6 %	23	4 %	14

Gender	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	52%	190	54%	188	49%	173	49%	181	51%	173
Male	48%	175	46%	160	51%	183	51%	186	49%	166

Special Programs	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	16%	57	18 %	64	20%	72	19%	71	19%	66
Free/Reduced Lunch	53%	195	47%	165	48%	172	44%	160	39%	132
SPED	19%	70	18 %	61	15%	53	12%	43	13%	43
504	4%	16	5 %	17	4%	13	4 %	14	2%	8

Elementary Schools (K-5) (continued)

Fireside Elementary

http://fie.bvsd.org

156 FIRESIDE ELEMENTARY			
		Total Budget $4,720,460	
	Staff	non-SRA	SRA
Regular Education:	22.241	$ 2,894,056	$ 27,905
Special Education:	6.375	542,189	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	4	-
Culturally & Linguistically Diverse:	1.000	154,573	-
Gifted & Talented Education:	0.251	12,691	-
Student Services:	1.000	155,964	-
Instructional Staff Support:	-	-	6,200
Library Services:	1.000	150,639	-
School Administration:	3.250	388,066	1,000
Operations and Maintenance:	2.500	192,397	4,500
Health Room:	0.600	34,132	-
Utilities:	-	156,144	-
TOTALS:	**38.217**	**$ 4,680,855**	**$ 39,605**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	297	302	312	318	362
BVSD OE-Out	36	45	41	33	48
BVSD OE-In	121	117	105	85	81
Placements-Out	3	4	5	5	4
Placements-In	12	13	15	9	13
Out of District	14	14	10	8	11

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
American Indian	0% 0	0 % 0	0 % 0	0 % 0	0 % 0
African American	0% 0	0% 0	0% 1	0% 1	0% 0
Caucasian	80% 323	78% 310	75% 296	76% 292	79% 326
Asian	4% 15	3% 12	3% 12	5% 18	4% 14
Hispanic	8% 33	9% 35	10% 40	9% 33	8% 32
Native Hawaiian	0% 1	0% 1	0% 1	0 % 1	0% 1
Multi	8% 33	10% 39	12% 46	10% 39	10% 41

Gender	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Female	51% 205	47% 188	52% 206	52% 198	52% 215
Male	49% 200	53% 209	48% 190	48% 186	48% 199

Special Programs	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
ELL	10% 42	12 % 47	10% 40	9% 35	7% 31
Free/Reduced Lunch	16% 63	15 % 58	17% 66	34% 131	11% 45
SPED	14% 55	15 % 59	14% 55	13% 48	12% 50
504	4% 15	3 % 13	4% 14	2 % 6	2% 7

Elementary Schools (K-5) (continued)

Flatirons Elementary

http://fle.bvsd.org

136 FLATIRONS ELEMENTARY					
		Total Budget $2,482,564			
	Staff	non-SRA		SRA	
Regular Education:	9.998	$	1,325,917	$	12,898
Special Education:	5.250		352,404		-
Career and Technical Education:	-		-		-
Extra Curricular Education:	-		7,172		-
Culturally & Linguistically Diverse:	-		-		-
Gifted & Talented Education:	0.180		8,013		-
Student Services:	0.500		77,980		-
Instructional Staff Support:	-		-		515
Library Services:	0.938		98,118		-
School Administration:	2.900		322,948		335
Operations and Maintenance:	2.000		170,877		842
Health Room:	0.500		28,444		-
Utilities:	-		76,101		-
TOTALS:	**22.266**	**$**	**2,467,974**	**$**	**14,590**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	193	190	203	201	199
BVSD OE-Out	70	64	68	66	66
BVSD OE-In	23	30	31	48	52
Placements-Out	7	6	10	8	7
Placements-In	10	11	7	4	3
Out of District	4	4	3	3	3

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
American Indian	1%	1	0 %	0	0 %	0	0 %	0	0 %	0
African American	0%	0	1%	1	1%	1	1%	1	1%	2
Caucasian	78%	118	77%	126	80%	132	84%	152	87%	158
Asian	2%	3	1%	2	1%	2	2%	4	2%	2
Hispanic	11%	16	11%	18	10%	16	6%	10	4%	7
Native Hawaiian	0%	0	0%	0	0%	0	0 %	0	0%	0
Multi	9%	13	10%	16	8%	13	8%	14	7%	13

Gender	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	46%	69	44%	71	47%	77	48%	87	46%	84
Male	54%	81	56%	91	53%	87	52%	94	54%	98

Special Programs	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	4%	6	1 %	2	0%	0	1%	2	1%	1
Free/Reduced Lunch	21%	32	16 %	26	15%	24	15%	27	10%	18
SPED	15%	23	16 %	26	13%	22	14%	26	15%	28
504	5%	8	4 %	7	4%	6	2%	4	1%	1

Elementary Schools (K-5) (continued)

Foothill Elementary

http://foe.bvsd.org

138 FOOTHILL ELEMENTARY			
		Total Budget $4,906,298	
	Staff	non-SRA	SRA
Regular Education:	24.113	$ 3,172,092	$ 28,760
Special Education:	7.250	599,913	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	2	-
Culturally & Linguistically Diverse:	-	860	-
Gifted & Talented Education:	0.345	17,443	-
Student Services:	1.000	155,964	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	150,639	-
School Administration:	3.125	372,245	1,500
Operations and Maintenance:	3.000	246,345	6,000
Health Room:	0.500	28,444	-
Utilities:	-	126,091	-
TOTALS:	**40.333**	**$ 4,870,038**	**$ 36,260**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	381	396	442	476	487
BVSD OE-Out	80	82	81	92	106
BVSD OE-In	122	91	69	43	36
Placements-Out	3	6	7	3	4
Placements-In	14	19	20	21	18
Out of District	3	4	3	1	1

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
American Indian	0% 1	0 % 2	0% 2	1 % 3	1 % 5
African American	0% 2	0% 2	0% 2	1% 4	1% 5
Caucasian	78% 338	76% 317	78% 342	79% 345	78% 340
Asian	1% 6	2% 9	2% 10	2% 8	1% 10
Hispanic	12% 53	12% 52	10% 43	10% 45	11% 47
Native Hawaiian	0% 0	0% 0	0% 1	0 % 0	0% 0
Multi	8% 34	9% 36	8% 37	7% 32	6% 27

Gender	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Female	52% 226	51% 213	49% 216	52% 228	50% 217
Male	48% 208	49% 205	51% 221	48% 209	50% 217

Special Programs	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
ELL	2% 10	4 % 15	4% 19	5% 21	7% 32
Free/Reduced Lunch	11% 48	12 % 50	12% 54	9% 39	8% 35
SPED	16% 68	16 % 68	16% 68	15% 66	15% 63
504	3% 13	4 % 17	3% 13	2% 10	2% 9

Elementary Schools (K-5) (continued)

Gold Hill Elementary

http://ghe.bvsd.org

141 GOLD HILL ELEMENTARY					
		Total Budget $322,980			
	Staff	non-SRA		SRA	
Regular Education:	2.043	$	213,111	$	2,752
Special Education:	0.200		26,800		-
Career and Technical Education:	-		-		-
Extra Curricular Education:	-		-		-
Culturally & Linguistically Diverse:	-		-		-
Gifted & Talented Education:	-		-		-
Student Services:	-		-		-
Instructional Staff Support:	-		-		122
Library Services:	-		-		54
School Administration:	0.650		46,201		-
Operations and Maintenance:	0.250		20,334		1,072
Health Room:	-		-		-
Utilities:	-		12,534		-
TOTALS:	**3.143**	**$**	**318,980**	**$**	**4,000**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	9	7	9	9	9
BVSD OE-Out	2	1	1	1	
BVSD OE-In	5	4	4	6	7
Placements-Out	1				
Placements-In					
Out of District					

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
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%	9	80%	8	67%	8	80%	12	82%	14
Asian	9%	1	10%	1	8%	1	0%	0	9%	0
Hispanic	9%	1	10%	1	17%	2	13%	2	12%	2
Native Hawaiian	0%	0	0%	0	0%	0	0 %	0	0%	0
Multi	0%	0	0%	0	8%	1	7 %	1	6 %	1

Gender	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	27%	3	30%	3	33%	4	33%	5	29%	5
Male	73%	8	70%	7	67%	8	67%	10	71%	12

Special Programs	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	0%	0	0 %	0	0%	0	0%	0	0%	0
Free/Reduced Lunch	0%	0	10 %	1	8%	1	20%	3	24%	4
SPED	36%	4	50 %	5	33%	4	20%	3	0%	0
504	0%	0	0 %	0	0%	0	7%	1	0%	0

Heatherwood Elementary

http://hee.bvsd.org/

144 HEATHERWOOD ELEMENTARY			
		Total Budget $3,505,177	
	Staff	non-SRA	SRA
Regular Education:	15.495	$ 1,977,076	$ 16,517
Special Education:	6.875	614,888	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	1,494	-
Culturally & Linguistically Diverse:	-	-	-
Gifted & Talented Education:	0.175	8,848	-
Student Services:	0.500	77,980	-
Instructional Staff Support:	0.500	-	2,715
Library Services:	0.500	97,603	-
School Administration:	3.000	381,657	-
Operations and Maintenance:	2.000	180,082	5,113
Health Room:	0.600	34,132	-
Utilities:	-	107,072	-
TOTALS:	**29.645**	**$ 3,480,832**	**$ 24,345**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	278	300	289	304	303
BVSD OE-Out	80	88	91	94	93
BVSD OE-In	17	12	14	11	11
Placements-Out	10	12	6	5	3
Placements-In	13	11	7	6	6
Out of District	12	14	14	12	12

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity

	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
American Indian	0%	0	0 %	0	0 %	0	0 %	0	0 %	0
African American	1%	2	0%	1	1%	3	2%	5	1%	3
Caucasian	76%	171	78%	182	82%	186	82%	191	82%	192
Asian	4%	8	5%	12	4%	8	3%	7	4%	10
Hispanic	10%	22	9%	22	6%	14	8%	18	7%	16
Native Hawaiian	0%	0	0%	0	0%	0	0 %	0	0%	0
Multi	10%	22	7%	16	7%	15	5%	12	6%	14

Gender

	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	49%	110	47%	110	47%	107	52%	120	50%	117
Male	51%	115	53%	123	53%	119	48%	113	50%	118

Special Programs

	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	3%	6	4 %	10	1%	2	0%	1	1%	2
Free/Reduced Lunch	16%	35	15 %	34	13%	30	16%	37	17%	39
SPED	27%	61	27 %	63	20%	45	19%	44	20%	46
504	4%	10	3 %	6	3%	7	2%	5	1%	3

Elementary Schools (K-5) (continued)

High Peaks Elementary

http://hpe.bvsd.org

192 HIGH PEAKS ELEMENTARY			
		Total Budget $3,019,147	
	Staff	non-SRA	SRA
Regular Education:	16.070	$ 2,105,319	$ 15,298
Special Education:	-	1,147	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	7,172	-
Culturally & Linguistically Diverse:	1.000	154,286	-
Gifted & Talented Education:	0.392	19,819	-
Student Services:	0.500	77,980	-
Instructional Staff Support:	-	-	3,000
Library Services:	0.500	75,318	-
School Administration:	2.750	351,027	2,778
Operations and Maintenance:	1.000	97,144	2,659
Health Room:	0.500	28,444	-
Utilities:	-	77,756	-
TOTALS:	**22.712**	**$ 2,995,412**	**$ 23,735**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students					
BVSD OE-Out					
BVSD OE-In	254	231	228	246	240
Placements-Out					
Placements-In	1	1	2	3	3
Out of District	28	25	16	17	16

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
American Indian	0% 0	0 % 0	0 % 0	0 % 0	0 % 0
African American	0% 1	0% 1	1% 2	1% 3	2% 4
Caucasian	51% 143	48% 124	48% 117	52% 139	55% 143
Asian	25% 70	27% 70	27% 65	25% 65	25% 64
Hispanic	8% 22	6% 16	8% 20	7% 19	5% 14
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	17% 47	18% 46	17% 41	15% 39	13% 34

Gender	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Female	47% 132	49% 126	49% 120	50% 132	47% 121
Male	53% 151	51% 131	51% 125	50% 133	53% 138

Special Programs	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
ELL	11% 32	14 % 35	10% 25	11% 28	12% 31
Free/Reduced Lunch	10% 29	9 % 24	11% 28	11% 28	5% 13
SPED	6% 18	7 % 17	10% 24	8% 21	6% 16
504	4 % 11	5 % 12	4% 10	4 % 10	2% 6

Jamestown Elementary

http://jae.bvsd.org

147 JAMESTOWN ELEMENTARY			
		Total Budget $444,423	
	Staff	non-SRA	SRA
Regular Education:	2.168	$ 305,369	$ 3,774
Special Education:	0.200	19,639	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	-	-
Culturally & Linguistically Diverse:	-	-	-
Gifted & Talented Education:	-	-	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	-
Library Services:	-	-	-
School Administration:	0.850	78,714	-
Operations and Maintenance:	0.250	17,526	226
Health Room:	-	-	-
Utilities:	-	19,175	-
TOTALS:	**3.468**	**$ 440,423**	**$ 4,000**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	11	11	13	16	14
BVSD OE-Out	3	3	3	2	2
BVSD OE-In	11	11	10	7	9
Placements-Out	2	2	2	4	1
Placements-In					
Out of District					

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
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	76%	13	82%	14	83%	15	82%	14	90%	18
Asian	0%	0	0%	0	0%	0	0%	0	0%	0
Hispanic	18%	3	18%	3	17%	3	18%	3	10%	2
Native Hawaiian	0%	0	0%	0	0%	0	0 %	0	0%	0
Multi	6%	1	0%	0	0%	0	0 %	0	0%	0

Gender	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	53%	9	59%	10	61%	11	65%	11	65%	13
Male	47%	8	41%	7	39%	7	35%	6	35%	7

Special Programs	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	0%	0	0 %	0	0%	0	0%	0	0%	0
Free/Reduced Lunch	6%	1	0 %	0	0%	0	6%	1	5%	1
SPED	12%	2	12 %	2	6%	1	12%	2	5%	1
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			
		Total Budget $3,758,168	
	Staff	non-SRA	SRA
Regular Education:	17.064	$ 2,212,631	$ 19,585
Special Education:	9.437	666,950	900
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	-	-
Culturally & Linguistically Diverse:	-	-	-
Gifted & Talented Education:	0.080	4,045	-
Student Services:	1.000	77,980	-
Instructional Staff Support:	-	-	484
Library Services:	-	98,088	-
School Administration:	3.000	380,405	1,000
Operations and Maintenance:	2.500	168,075	6,076
Health Room:	0.600	34,132	-
Utilities:	-	87,817	-
TOTALS:	**33.681**	**$ 3,730,123**	**$ 28,045**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	264	246	249	254	281
BVSD OE-Out	69	53	53	51	61
BVSD OE-In	33	38	26	34	33
Placements-Out	13	13	8	12	14
Placements-In	13	9	8	4	8
Out of District	31	29	30	38	45

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
American Indian	0%	0	1 %	2	1%	2	0 %	1	0 %	1
African American	1%	3	0%	1	1%	2	1%	3	1%	2
Caucasian	70%	179	69%	175	71%	177	75%	199	75%	217
Asian	2%	6	2%	4	1%	2	1%	2	2%	3
Hispanic	16%	42	17%	44	17%	43	16%	43	15%	43
Native Hawaiian	0%	0	0%	0	0%	0	0 %	0	0%	1
Multi	10%	26	11%	28	10%	25	7 %	19	8%	23

Gender	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	49%	126	45%	115	47%	118	49%	130	47%	136
Male	50%	129	55%	139	53%	133	51%	137	53%	154

Special Programs	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	2%	4	2 %	4	1%	2	0%	1	1%	2
Free/Reduced Lunch	28%	72	26 %	65	24%	59	24%	63	21%	60
SPED	19%	48	17 %	43	16%	40	13%	34	14%	41
504	5%	12	3 %	7	3%	7	3%	7	2%	7

Elementary Schools (K-5) (continued)

Lafayette Elementary

http://lae.bvsd.org

153 LAFAYETTE ELEMENTARY			
		Total Budget $5,227,146	
	Staff	non-SRA	SRA
Regular Education:	24.963	$ 3,245,998	$ 28,760
Special Education:	7.217	511,320	2,000
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	3,288	-
Culturally & Linguistically Diverse:	1.000	154,573	-
Gifted & Talented Education:	0.251	12,692	-
Student Services:	1.366	207,736	-
Instructional Staff Support:	-	-	6,000
Library Services:	1.000	150,639	1,000
School Administration:	4.250	536,293	2,500
Operations and Maintenance:	2.500	200,227	6,380
Health Room:	0.600	34,132	-
Utilities:	-	123,608	-
TOTALS:	**43.147**	**$ 5,180,506**	**$ 46,640**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	594	612	611	608	655
BVSD OE-Out	260	239	245	242	264
BVSD OE-In	110	94	82	73	62
Placements-Out	10	13	17	18	13
Placements-In	16	16	16	13	12
Out of District	6	2	3	3	

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
American Indian	0% 1	0 % 1	0 % 1	0 % 1	0 % 1
African American	1% 3	0% 2	0% 1	0% 1	0% 1
Caucasian	74% 333	73% 340	73% 326	74% 319	76% 343
Asian	3% 12	2% 10	2% 9	2% 10	3% 13
Hispanic	16% 72	17% 77	15% 68	15% 63	13% 57
Native Hawaiian	0% 1	0% 1	0% 1	0 % 1	0% 0
Multi	6% 28	7% 34	9% 38	9 % 37	8% 35

Gender

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Female	46% 209	48% 221	49% 217	51% 222	50% 227
Male	53% 240	52% 244	51% 227	49% 210	50% 223

Special Programs

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
ELL	5% 24	6 % 29	5% 22	6% 25	6% 25
Free/Reduced Lunch	20% 91	18 % 84	22% 98	19% 84	20% 92
SPED	17% 75	18 % 82	14% 64	12% 51	10% 47
504	5% 21	4 % 17	3% 15	3 % 11	2% 11

Elementary Schools (K-5) (continued)

Louisville Elementary

http://loe.bvsd.org

157 LOUISVILLE ELEMENTARY			
		Total Budget $4,561,768	
	Staff	non-SRA	SRA
Regular Education:	21.315	$ 2,811,757	$ 30,947
Special Education:	6.410	519,314	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	6	-
Culturally & Linguistically Diverse:	1.000	154,573	-
Gifted & Talented Education:	0.421	21,286	-
Student Services:	1.000	155,964	-
Instructional Staff Support:	1.000	-	5,000
Library Services:	1.000	150,639	-
School Administration:	3.125	347,340	4,283
Operations and Maintenance:	2.500	211,933	2,300
Health Room:	0.600	34,132	-
Utilities:	-	112,294	-
TOTALS:	**38.371**	**$ 4,519,238**	**$ 42,530**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	411	447	473	520	534
BVSD OE-Out	86	89	97	112	109
BVSD OE-In	46	48	37	31	17
Placements-Out	9	11	9	7	6
Placements-In	17	17	15	13	11
Out of District	6	7	8	5	4

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
American Indian	0%	0	0 %	0	0 %	0	0 %	0	0 %	0
African American	1%	4	1%	5	1%	4	1%	6	1%	4
Caucasian	76%	291	76%	318	76%	320	75%	337	77 %	349
Asian	2%	6	1%	6	1%	6	2%	7	2 %	9
Hispanic	17%	65	17%	70	16%	67	15%	69	14 %	62
Native Hawaiian	0%	0	0%	0	0%	0	0 %	0	0 %	0
Multi	4%	16	4%	18	6%	25	7 %	32	6 %	28

Gender	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	45%	172	46%	193	47%	198	49%	222	51 %	231
Male	55%	209	53%	223	53%	224	51%	229	49%	221

Special Programs	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	9%	35	9 %	39	8%	34	7%	32	6%	28
Free/Reduced Lunch	21%	80	20 %	85	19%	80	20%	88	16%	71
SPED	14%	55	13 %	56	14%	60	14%	65	11%	50
504	5%	18	3 %	13	1%	5	1%	6	1%	6

Mesa Elementary

http://mee.bvsd.org

166 MESA ELEMENTARY			
		Total Budget $3,374,416	
	Staff	non-SRA	SRA
Regular Education:	14.593	$ 1,972,664	$ 16,498
Special Education:	6.500	504,103	1,095
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	2	-
Culturally & Linguistically Diverse:	-	-	-
Gifted & Talented Education:	0.246	12,439	-
Student Services:	0.500	77,980	-
Instructional Staff Support:	-	-	1,772
Library Services:	1.138	98,118	-
School Administration:	2.800	364,015	-
Operations and Maintenance:	2.000	177,231	2,400
Health Room:	0.600	34,132	-
Utilities:	-	111,967	-
TOTALS:	**28.377**	**$ 3,352,651**	**$ 21,765**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	220	229	234	182	239
BVSD OE-Out	65	66	67	34	48
BVSD OE-In	53	50	50	47	45
Placements-Out	3	5	2	1	1
Placements-In	11	14	15	14	10
Out of District	10	10	5	5	4

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
American Indian	0%	1	0 %	1	1 %	2	0 %	1	0 %	1
African American	1%	2	0%	0	0%	0	0%	0	0%	0
Caucasian	79%	176	77%	178	79%	183	81%	199	82%	203
Asian	4%	9	3%	6	3%	8	3%	7	4%	7
Hispanic	10%	23	10%	24	8%	18	5%	13	6%	16
Native Hawaiian	0%	0	0%	1	0%	1	0 %	0	0%	0
Multi	6%	13	9%	20	9%	21	11%	26	8%	20

Gender	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	54%	122	58%	134	58%	134	55%	135	55%	135
Male	46%	102	42%	96	42%	99	45%	111	45%	112

Special Programs	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	4%	9	4 %	9	5%	11	3%	7	2%	6
Free/Reduced Lunch	12%	27	14 %	32	16%	38	13%	31	9%	22
SPED	21%	48	16 %	36	15%	36	15%	38	13%	33
504	6%	13	6 %	13	9%	20	4%	11	4%	11

Elementary Schools (K-5) (continued)

Nederland Elementary

http://nee.bvsd.org

169 NEDERLAND ELEMENTARY			
		Total Budget $2,800,199	
	Staff	non-SRA	SRA
Regular Education:	10.143	$ 1,337,788	$ 12,810
Special Education:	5.575	434,457	2,250
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	7,172	-
Culturally & Linguistically Diverse:	-	286	-
Gifted & Talented Education:	0.057	2,882	-
Student Services:	1.000	155,964	-
Instructional Staff Support:	-	-	2,600
Library Services:	0.938	98,118	-
School Administration:	3.500	424,717	400
Operations and Maintenance:	2.500	194,212	4,200
Health Room:	0.600	34,132	-
Utilities:	-	88,211	-
TOTALS:	**24.313**	**$ 2,777,939**	**$ 22,260**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	190	202	186	192	195
BVSD OE-Out	30	34	25	21	25
BVSD OE-In	7	5	4	1	1
Placements-Out	4	5	2	4	1
Placements-In	1				
Out of District	3	4	2	1	2

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity

	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
American Indian	0%	0	0 %	0	0 %	0	0 %	0	0 %	0
African American	1%	1	0%	0	0%	0	0%	0	0%	0
Caucasian	88%	146	90%	155	93%	154	92%	157	89%	162
Asian	1%	1	1%	1	1%	1	1%	1	1%	1
Hispanic	5%	8	5%	8	2%	4	4%	6	7%	12
Native Hawaiian	0%	0	0%	0	0%	0	0 %	0	0%	0
Multi	6%	10	5%	8	4%	6	4 %	6	4%	7

Gender

	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	52%	86	48%	83	50%	83	46%	79	48%	87
Male	48%	79	51%	88	49%	81	54%	91	52%	95

Special Programs

	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	1%	2	1 %	2	0%	0	1%	2	2%	3
Free/Reduced Lunch	33%	54	34 %	58	33%	55	33%	56	29%	52
SPED	22%	36	21 %	36	21%	35	16%	28	12%	22
504	4%	6	3 %	6	2%	4	1%	1	1%	1

Elementary Schools (K-5) (continued)

Escuela Bilingüe Pioneer Elementary

http://pie.bvsd.org

180 PIONEER ELEMENTARY			
		Total Budget $5,269,799	
	Staff	non-SRA	SRA
Regular Education:	26.997	$ 3,193,303	$ 44,282
Special Education:	1.100	86,358	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	2	-
Culturally & Linguistically Diverse:	1.000	580,217	-
Gifted & Talented Education:	0.333	16,836	-
Student Services:	2.202	207,429	-
Instructional Staff Support:	-	-	6,375
Library Services:	0.500	150,639	-
School Administration:	4.108	495,311	5,244
Operations and Maintenance:	3.000	260,244	4,884
Health Room:	0.700	39,820	-
Utilities:	-	178,855	-
TOTALS:	**39.940**	**$ 5,209,014**	**$ 60,785**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students					
BVSD OE-Out					
BVSD OE-In	292	326	336	319	357
Placements-Out					
Placements-In	18	21	25	19	6
Out of District	61	50	58	62	63

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
American Indian	0% 0	0 % 0	0% 0	0 % 0	0 % 0
African American	1% 3	1% 3	0% 2	1% 3	1% 3
Caucasian	29% 107	30% 118	31% 128	30% 119	31% 132
Asian	0% 0	0% 0	0% 1	0% 1	0% 1
Hispanic	68% 251	68% 268	65% 271	66% 265	64% 275
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	3% 10	2% 8	3% 13	3 % 13	4% 19

Gender

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Female	51% 191	50% 197	50% 207	50% 202	51% 218
Male	49% 180	50% 200	50% 208	50% 199	49% 212

Special Programs

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
ELL	36% 135	38 % 149	35% 146	35% 140	33% 141
Free/Reduced Lunch	44% 163	47 % 185	44% 181	44% 178	42% 179
SPED	21% 77	21 % 83	18% 73	14% 55	14% 62
504	3% 11	4 % 16	6% 23	3 % 13	2% 7

Elementary Schools (K-5) (continued)

Barnard D. Ryan Elementary

http://rye.bvsd.org

154 RYAN ELEMENTARY			
		Total Budget $5,127,411	
	Staff	non-SRA	SRA
Regular Education:	23.120	$ 3,017,664	$ 42,145
Special Education:	6.890	620,707	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	7,174	-
Culturally & Linguistically Diverse:	1.000	154,573	-
Gifted & Talented Education:	0.255	14,039	-
Student Services:	2.366	207,039	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	150,639	-
School Administration:	4.250	615,965	1,700
Operations and Maintenance:	2.000	145,469	6,000
Health Room:	0.600	34,132	-
Utilities:	-	110,165	-
TOTALS:	**41.481**	**$ 5,077,566**	**$ 49,845**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	583	626	639	653	673
BVSD OE-Out	215	236	234	242	237
BVSD OE-In	32	30	29	18	22
Placements-Out	27	29	25	26	18
Placements-In	12	13	12	14	15
Out of District	12	11	11	5	6

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
American Indian	1% 3	0 % 0	0 % 0	0 % 0	0 % 0
African American	0% 1	1% 4	1% 3	1% 4	2% 7
Caucasian	60% 234	63% 260	67% 285	69% 287	68% 309
Asian	2% 9	3% 11	4% 18	3% 12	2% 16
Hispanic	29% 114	25% 103	20% 85	19% 77	18% 82
Native Hawaiian	1% 2	0% 1	0% 1	0 % 0	0% 0
Multi	8% 30	8% 31	8% 34	9 % 36	9% 39

Gender

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Female	48% 188	51% 208	51% 218	49% 202	45% 206
Male	52% 204	49% 202	49% 207	51% 214	55% 247

Special Programs

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
ELL	11% 44	10 % 43	8% 34	7% 28	7% 30
Free/Reduced Lunch	37% 144	29 % 118	31% 134	29% 119	26% 119
SPED	21% 81	19 % 77	19% 83	18% 74	13% 60
504	3% 11	2 % 7	1% 6	2 % 7	2% 10

Elementary Schools (K-5) (continued)

Alicia Sanchez Elementary

http://sae.bvsd.org/

131 SANCHEZ ELEMENTARY			
		Total Budget $4,419,693	
	Staff	non-SRA	SRA
Regular Education:	20.304	$ 2,379,633	$ 48,023
Special Education:	2.000	274,459	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	-	-
Culturally & Linguistically Diverse:	3.000	463,719	-
Gifted & Talented Education:	0.960	5,258	-
Student Services:	2.366	301,723	-
Instructional Staff Support:	-	-	4,772
Library Services:	0.438	98,118	-
School Administration:	4.000	522,914	2,040
Operations and Maintenance:	2.250	161,970	3,250
Health Room:	0.763	39,820	-
Utilities:	-	113,994	-
TOTALS:	**36.081**	**$ 4,361,608**	**$ 58,085**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	623	599	575	571	569
BVSD OE-Out	359	331	307	296	296
BVSD OE-In	39	37	36	22	17
Placements-Out	38	29	28	13	10
Placements-In	3	2	1	6	9
Out of District	8	13	9	5	3

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
American Indian	0%	0	0 %	0	0 %	0	1 %	2	0 %	1
African American	2%	6	2%	7	2%	5	2%	6	3%	8
Caucasian	21%	57	23%	68	25%	71	23%	69	25%	73
Asian	6%	17	5%	14	3%	9	4%	11	6%	11
Hispanic	68%	187	66%	192	67%	190	67%	202	65%	188
Native Hawaiian	0%	0	0%	0	0%	0	0 %	0	0%	0
Multi	3%	9	3%	9	4%	10	4 %	12	3%	9

Gender	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	51%	142	49%	141	47%	134	46%	139	47%	135
Male	49%	134	51%	148	53%	151	54%	163	53%	155

Special Programs	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	49%	136	44 %	128	41%	116	40%	122	40%	116
Free/Reduced Lunch	83%	229	68 %	198	76%	217	77%	233	72%	208
SPED	22%	62	20 %	57	17%	49	17%	52	18%	53
504	1%	2	1 %	2	0%	1	1%	2	1%	3

Elementary Schools (K-5) (continued)

Superior Elementary

http://sue.bvsd.org

185 SUPERIOR ELEMENTARY			
		Total Budget $4,913,252	
	Staff	non-SRA	SRA
Regular Education:	24.193	$ 3,140,542	$ 23,225
Special Education:	7.794	658,166	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	3	-
Culturally & Linguistically Diverse:	-	-	-
Gifted & Talented Education:	0.421	21,286	-
Student Services:	1.000	155,964	-
Instructional Staff Support:	-	-	4,435
Library Services:	1.000	150,639	-
School Administration:	3.000	361,541	-
Operations and Maintenance:	2.750	232,854	5,815
Health Room:	0.669	28,548	-
Utilities:	-	130,234	-
TOTALS:	**40.827**	**$ 4,879,777**	**$ 33,475**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	360	371	408	411	454
BVSD OE-Out	39	47	49	51	53
BVSD OE-In	97	74	53	43	38
Placements-Out	8	1	2	2	3
Placements-In	14	13	13	13	20
Out of District	10	8	9	7	5

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
American Indian	0%	0	0 %	0	0%	0	0 %	0	0 %	0
African American	1%	5	0%	2	0%	2	0%	2	0%	0
Caucasian	70%	302	73%	304	74%	318	78%	327	77 %	351
Asian	11%	49	12%	51	10%	44	9%	36	11 %	38
Hispanic	9%	39	7%	31	8%	35	7%	30	6 %	28
Native Hawaiian	0%	1	0%	1	0%	1	0 %	1	0 %	0
Multi	9%	37	6%	27	7%	29	6 %	24	8 %	36

Gender	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	52%	225	52%	215	49%	212	49%	207	51 %	229
Male	48%	207	48%	201	51%	217	51%	213	49 %	224

Special Programs	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	3%	13	3 %	13	3%	14	3%	13	2%	10
Free/Reduced Lunch	8%	35	7 %	31	8%	33	12%	49	3 %	13
SPED	15%	66	13 %	53	13%	55	11%	47	11 %	49
504	2%	9	3 %	11	4%	17	2 %	8	1%	6

Elementary Schools (K-5) (continued)

University Hill Elementary

http://uhe.bvsd.org

190 UNIVERSITY HILL ELEMENTARY			
		Total Budget $5,483,265	
	Staff	non-SRA	SRA
Regular Education:	27.820	$ 3,129,316	$ 42,466
Special Education:	2.000	268,612	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	-	-
Culturally & Linguistically Diverse:	1.500	696,149	-
Gifted & Talented Education:	0.350	17,694	-
Student Services:	1.000	155,964	28
Instructional Staff Support:	-	-	2,947
Library Services:	1.000	150,639	-
School Administration:	4.750	611,621	12,315
Operations and Maintenance:	2.750	223,892	5,874
Health Room:	0.600	34,132	-
Utilities:	-	131,616	-
TOTALS:	**41.770**	**$ 5,419,635**	**$ 63,630**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students					
BVSD OE-Out					
BVSD OE-In	340	354	347	344	363
Placements-Out					
Placements-In	10	11	8	5	4
Out of District	18	15	18	18	20

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
American Indian	1%	2	0 %	1	0 %	0	0 %	0	0 %	0
African American	0%	1	0%	1	0%	1	0%	1	0%	0
Caucasian	25%	93	27%	103	28%	103	29%	108	28%	110
Asian	0%	1	0%	1	0%	1	0%	0	0%	1
Hispanic	71%	263	70%	267	69%	258	68%	258	69%	271
Native Hawaiian	0%	0	0%	0	0%	0	0 %	0	0%	1
Multi	2%	8	2%	7	2%	9	3 %	10	3%	12

Gender	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	50%	183	46%	176	48%	177	49%	184	48%	188
Male	50%	185	54%	204	52%	195	51%	193	52%	207

Special Programs	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	48%	177	49 %	187	46%	170	47%	179	48%	190
Free/Reduced Lunch	64%	234	57 %	215	57%	211	54%	205	55%	219
SPED	19%	69	14 %	52	13%	49	14%	51	12%	49
504	3%	12	2 %	9	2%	7	3%	10	1%	4

Elementary Schools (K-5) (continued)

Whittier International Elementary

http://whe.bvsd.org

196 WHITTIER ELEMENTARY			
		Total Budget $3,659,937	
	Staff	non-SRA	SRA
Regular Education:	17.243	$ 2,320,189	$ 25,235
Special Education:	0.800	108,572	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	1,794	-
Culturally & Linguistically Diverse:	1.801	270,788	-
Gifted & Talented Education:	0.251	12,691	-
Student Services:	1.000	155,964	-
Instructional Staff Support:	-	-	3,000
Library Services:	0.706	98,118	-
School Administration:	3.000	367,596	-
Operations and Maintenance:	2.000	180,470	5,000
Health Room:	0.500	28,444	-
Utilities:	-	82,076	-
TOTALS:	**27.301**	**$ 3,626,702**	**$ 33,235**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	283	303	325	357	364
BVSD OE-Out	123	124	125	113	111
BVSD OE-In	95	83	77	79	68
Placements-Out	8	8	3	9	11
Placements-In	6	7	8	9	11
Out of District	5	6	11	9	7

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity

	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
American Indian	0%	0	0 %	0	0 %	0	0 %	0	0 %	0
African American	1%	2	1%	2	1%	3	1%	4	1%	4
Caucasian	58%	150	55%	148	58%	168	60%	199	61 %	199
Asian	3%	7	3%	8	5%	14	5%	16	3 %	13
Hispanic	32%	83	34%	91	32%	92	28%	91	27 %	87
Native Hawaiian	0%	0	0%	0	0%	0	0 %	0	0 %	0
Multi	6%	15	7%	18	5%	14	6 %	19	7 %	22

Gender

	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	51%	131	52%	140	52%	150	49%	161	49 %	158
Male	49%	125	48%	127	48%	141	51%	168	51 %	167

Special Programs

	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	20%	52	23 %	62	23%	68	21%	69	21%	68
Free/Reduced Lunch	42%	107	39 %	104	46%	133	39%	129	32 %	103
SPED	19%	50	18 %	47	16%	47	14%	45	14 %	45
504	7%	17	7 %	20	3%	10	3 %	9	1%	3

Aspen Creek K-8

http://ac8.bvsd.org

505 ASPEN CREEK K-8			
		Total Budget $9,173,888	
	Staff	non-SRA	SRA
Regular Education:	44.183	$ 5,906,264	$ 75,110
Special Education:	12.525	1,003,809	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	16	-
Culturally & Linguistically Diverse:	1.330	205,008	-
Gifted & Talented Education:	0.343	13,144	-
Student Services:	2.130	311,928	1,000
Instructional Staff Support:	-	-	-
Library Services:	1.000	150,636	2,000
School Administration:	7.422	913,736	-
Operations and Maintenance:	4.000	344,427	15,000
Health Room:	0.874	39,820	-
Utilities:	-	191,990	-
TOTALS:	**73.807**	**$ 9,080,778**	**$ 93,110**

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	659	653	567	681	673
BVSD OE-Out	171	186	191	201	191
BVSD OE-In	134	124	116	93	89
Placements-Out	17	12	10	19	19
Placements-In	28	28	31	31	21
Out of District	252	211	175	134	135

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
American Indian	0%	0	0 %	0	0 %	1	0%	1	0 %	2
African American	1%	5	1%	7	1%	4	1%	5	1%	8
Caucasian	71%	623	71%	581	73%	533	73%	518	74 %	520
Asian	5%	48	5%	41	5%	38	6%	40	5 %	38
Hispanic	18%	161	17%	141	16%	118	14%	102	13%	90
Native Hawaiian	0%	1	0%	2	0%	2	0 %	2	0%	2
Multi	5%	43	5%	42	5%	39	6 %	44	6 %	44

Gender	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	51%	445	50%	411	47%	342	47%	338	48 %	335
Male	49%	436	50%	403	53%	393	53%	374	52 %	369

Special Programs	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	7%	58	5%	41	6%	41	4%	32	5%	33
Free/Reduced Lunch	25%	218	23%	184	26%	191	21%	149	14%	99
SPED	14%	121	15%	126	15%	112	13%	96	11%	76
504	9%	75	7%	61	6%	46	4 %	31	5%	35

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

Eldorado K-8

http://el8.bvsd.org/

506 ELDORADO K-8			
		Total Budget $5,654,117	
	Staff	non-SRA	SRA
Regular Education:	26.011	$ 3,219,454	$ 24,916
Special Education:	9.863	742,140	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	10,768	-
Culturally & Linguistically Diverse:	0.400	62,426	-
Gifted & Talented Education:	0.317	11,831	-
Student Services:	1.000	155,960	500
Instructional Staff Support:	-	-	5,494
Library Services:	1.000	150,636	1,000
School Administration:	5.750	665,166	1,000
Operations and Maintenance:	4.250	352,534	9,000
Health Room:	0.600	34,070	-
Utilities:	-	207,222	-
TOTALS:	**49.190**	**$ 5,612,207**	**$ 41,910**

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	619	669	642	717	762
BVSD OE-Out	304	261	209	203	201
BVSD OE-In	65	49	33	38	41
Placements-Out	12	10	12	7	10
Placements-In	24	20	17	14	7
Out of District	34	34	33	36	44

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
American Indian	0%	0	0 %	0	0 %	0	0%	1	0 %	1
African American	2%	8	2%	10	1%	6	1%	5	1%	4
Caucasian	69%	290	74%	368	75%	394	78%	459	76%	484
Asian	6%	27	7%	34	7%	36	7%	43	8%	49
Hispanic	15%	62	11%	54	10%	54	7%	40	8%	48
Native Hawaiian	0%	0	0%	0	0%	0	0 %	0	0%	3
Multi	8%	32	6%	30	7%	35	7 %	42	8%	49

Gender	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	50%	209	51%	252	51%	266	50%	295	50%	317
Male	50%	210	49%	244	49%	259	50%	295	50%	321

Special Programs	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	5%	20	3%	17	3%	16	2%	14	3%	20
Free/Reduced Lunch	16%	68	15%	73	13%	69	12%	69	9%	55
SPED	18%	77	17%	83	14%	74	11%	67	11%	69
504	6%	27	7%	36	7%	39	7%	41	6%	40

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

Meadowlark School

http://ml8.bvsd.org

509 MEADOWLARK K-8			
		Total Budget $7,815,619	
	Staff	non-SRA	SRA
Regular Education:	38.539	$ 5,049,778	$ 40,725
Special Education:	7.000	687,859	350
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	8,374	-
Culturally & Linguistically Diverse:	1.000	154,195	-
Gifted & Talented Education:	0.420	17,037	-
Student Services:	2.000	233,944	445
Instructional Staff Support:	-	-	8,555
Library Services:	1.000	150,636	300
School Administration:	7.000	940,256	990
Operations and Maintenance:	3.750	278,098	13,655
Health Room:	0.875	53,356	-
Utilities:	-	177,066	-
TOTALS:	**61.584**	**$ 7,750,599**	**$ 65,020**

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	906	919	680	867	833
BVSD OE-Out	283	289	224	253	245
BVSD OE-In	51	39	23	20	18
Placements-Out	14	16	8	18	18
Placements-In	21	18	22	17	10
Out of District	37	35	40	34	27

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
American Indian	0%	2	0 %	0	0 %	0	0%	0	0 %	1
African American	1%	10	2%	15	1%	10	1%	8	0%	2
Caucasian	69%	487	69%	476	71%	488	70%	467	74 %	456
Asian	8%	57	9%	62	7%	49	8%	56	8 %	51
Hispanic	11%	80	10%	71	10%	69	9%	60	8 %	48
Native Hawaiian	0%	0	0%	0	0%	0	0 %	0	0 %	0
Multi	10%	73	10%	70	10%	68	11 %	72	10 %	61

Gender	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	49%	349	48%	330	46%	318	47%	314	48 %	297
Male	50%	358	52%	364	54%	366	53%	349	52 %	322

Special Programs	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	4%	30	4%	27	4%	28	4%	29	4%	25
Free/Reduced Lunch	11%	77	10%	68	11%	74	10%	67	6%	40
SPED	14%	97	14%	98	14%	98	13%	86	12%	72
504	8%	60	6%	41	6%	38	4%	24	4%	23

Monarch K-8

http://mo8.bvsd.org

502 MONARCH K-8 SCHOOL			
		Total Budget $8,370,342	
	Staff	non-SRA	SRA
Regular Education:	36.092	$ 4,794,688	$ 40,100
Special Education:	15.100	1,251,133	1,300
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	13,752	-
Culturally & Linguistically Diverse:	2.000	309,145	-
Gifted & Talented Education:	0.259	11,529	200
Student Services:	2.000	311,923	500
Instructional Staff Support:	-	-	11,200
Library Services:	1.000	150,636	500
School Administration:	6.500	880,695	12,200
Operations and Maintenance:	3.500	280,934	11,100
Health Room:	0.700	39,820	200
Utilities:	-	248,787	-
TOTALS:	**67.151**	**$ 8,293,042**	**$ 77,300**

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	602	564	896	563	587
BVSD OE-Out	280	235	266	160	158
BVSD OE-In	285	253	225	177	158
Placements-Out	11	4	17	7	6
Placements-In	35	33	29	31	24
Out of District	61	61	67	63	53

DEMOGRAPHIC CHARACTERISTICS

Ethnicity

	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
American Indian	0%	2	0 %	2	0 %	2	0%	1	0 %	1
African American	1%	8	1%	8	1%	4	1%	4	0%	3
Caucasian	66%	451	62%	410	61%	420	62%	417	64%	421
Asian	9%	65	11%	75	13%	92	14%	93	14%	89
Hispanic	16%	110	18%	116	15%	106	15%	100	16%	108
Native Hawaiian	0%	2	0%	2	0%	2	0 %	3	1%	4
Multi	7%	49	7%	49	9%	59	8%	51	5%	30

Gender

	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	45%	312	46%	307	47%	323	47%	313	46%	303
Male	54%	374	54%	355	53%	362	53%	356	54%	353

Special Programs

	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	9%	63	9%	60	11%	72	12%	81	10%	68
Free/Reduced Lunch	22%	150	21%	140	21%	147	36%	240	16%	103
SPED	18%	122	18%	122	16%	110	15%	102	13%	88
504	10%	71	9%	61	7%	49	6%	43	6%	40

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

Nederland Middle/Senior

http://neh.bvsd.org

503 NEDERLAND MIDDLE/SENIOR			
		Total Budget $3,747,897	
	Staff	non-SRA	SRA
Regular Education:	14.450	$ 1,868,125	$ 16,275
Special Education:	4.375	447,421	-
Career and Technical Education:	0.400	55,882	-
Extra Curricular Education:	-	(11,930)	-
Culturally & Linguistically Diverse:	-	230	-
Gifted & Talented Education:	0.256	3,666	-
Student Services:	1.000	155,960	150
Instructional Staff Support:	-	-	4,265
Library Services:	0.065	188,379	-
School Administration:	6.084	529,018	3,465
Operations and Maintenance:	4.000	336,103	3,300
Health Room:	0.074	-	-
Utilities:	-	147,588	-
TOTALS:	**30.704**	**$ 3,720,442**	**$ 27,455**

OPEN ENROLLMENT PROFILE

	2025-26	2024-25	2023-24	2022-23	2021-22
Neighborhood Population	262	277	292	288	300
BVSD OE-Out	83	76	81	64	77
BVSD OE-In	6	6	5	3	1
Placements-Out*	2	4	4	2	
Placements-In*	1	2		1	
Out of District	9	7	7	8	1
Unmatched Addresses					

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2025-26	2024-25	2023-24	2022-23	2021-22
American Indian	1% 1	1% 1	1% 2	1% 2	0% 1
African American	0% 0	0% 0	0% 0	0% 0	0% 0
Caucasian	91% 174	90% 190	89% 195	91% 214	90% 202
Asian	1% 1	0% 0	0% 0	1% 2	1% 3
Hispanic	4% 8	4% 9	5% 11	4% 9	4% 10
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	4% 8	6% 12	5% 11	4% 9	4% 9

Gender	2025-26	2024-25	2023-24	2022-23	2021-22
Female	44% 85	42% 88	42% 92	42% 100	45% 101
Male	55% 106	59% 123	58% 126	58% 136	55% 124

Special Programs	2025-26	2024-25	2023-24	2022-23	2021-22
ELL	0% 0	0% 0	1% 2	0% 1	0% 0
Free/Reduced Lunch	30% 58	34% 72	29% 64	31% 74	26% 58
SPED	9% 18	13% 27	10% 21	11% 27	16% 35
504	8% 15	7% 14	7% 16	6% 15	4% 9

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

Boulder Universal

http://www.boulderuniversal.org/

461 BOULDER UNIVERSAL			
		Total Budget $3,702,475	
	Staff	non-SRA	SRA
Regular Education:	16.800	$ 2,388,459	$ 50,425
Special Education:	2.000	266,389	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	6	-
Culturally & Linguistically Diverse:	-	-	-
Gifted & Talented Education:	-	3,569	-
Student Services:	2.425	362,699	700
Instructional Staff Support:	-	-	-
Library Services:	-	-	-
School Administration:	3.800	622,528	7,700
Operations and Maintenance:	-	-	-
Health Room:	-	-	-
Utilities:	-	-	-
TOTALS:	**25.025**	**$ 3,643,650**	**$ 58,825**

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2025-26	2024-25	2023-2024	2022-2023	2021-2022
Neighborhood Population					
BVSD OE-Out					
BVSD OE-In	127	134	123	121	267
Placements-Out*					
Placements-In*	21	18	21	13	4
Out of District	78	76	77	60	100
Unmatched Addresses				2	5

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2025-26	2024-25	2023-2024	2022-2023	2021-2022
American Indian	0% 1	1% 1	1% 1	0% 0	1% 4
African American	4% 9	3% 7	5% 11	4% 7	1% 14
Caucasian	61% 137	64% 146	65% 145	69% 136	69% 259
Asian	4% 8	4% 9	6% 14	3% 10	5% 18
Hispanic	26% 58	21% 49	19% 44	15% 29	15% 55
Native Hawaiian	0% 1	0% 1	0% 0	1% 1	1% 2
Multi	5% 11	7% 15	4% 8	7% 13	8% 13

Gender	2025-26	2024-25	2023-2024	2022-2023	2021-2022
Female	49% 109	53% 120	52% 115	51% 101	50% 187
Male	49% 110	46% 103	48% 106	49% 95	50% 189

Special Programs	2025-26	2024-25	2023-2024	2022-2023	2021-2022
ELL	2% 5	2% 5	3% 6	4% 7	4% 16
Free/Reduced Lunch	34% 77	32% 73	32% 71	29% 56	26% 96
SPED	14% 32	16% 36	10% 22	11% 22	14% 53
504	17% 37	12% 28	17% 38	13% 25	12% 45

Middle Schools (6-8)

Angevine Middle

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

252 ANGEVINE MIDDLE			
		Total Budget $8,039,054	
	Staff	non-SRA	SRA
Regular Education:	31.765	$ 4,431,759	$ 56,897
Special Education:	11.735	1,178,113	1,000
Career and Technical Education:	0.500	69,853	-
Extra Curricular Education:	-	11	-
Culturally & Linguistically Diverse:	2.830	437,258	500
Gifted & Talented Education:	0.203	10,263	-
Student Services:	2.500	348,604	500
Instructional Staff Support:	-	-	12,014
Library Services:	1.000	150,639	5,000
School Administration:	6.000	776,726	2,189
Operations and Maintenance:	3.750	319,363	9,000
Health Room:	0.750	460	-
Utilities:	-	228,905	-
TOTALS:	**61.033**	**$ 7,951,954**	**$ 87,100**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	996	993	959	937	933
BVSD OE-Out	436	404	375	300	294
BVSD OE-In	31	37	33	21	15
Placements-Out	19	26	29	30	20
Placements-In	5	9	5	5	7
Out of District	12	7	14	11	8

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
American Indian	0%	1	0 %	1	0 %	0	0 %	1	0 %	1
African American	1%	5	1%	9	2%	10	2%	10	1%	7
Caucasian	47%	275	50%	310	51%	311	55%	359	53%	345
Asian	2%	12	2%	15	2%	15	3%	19	2%	18
Hispanic	44%	257	40%	245	40%	241	36%	235	38%	249
Native Hawaiian	0%	1	0%	1	0%	0	0 %	0	0%	0
Multi	6%	37	6%	35	5%	30	5%	30	5%	35

Gender	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	46%	271	47%	288	48%	289	45%	296	46%	303
Male	53%	314	53%	326	52%	317	55%	358	54%	352

Special Programs	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	20%	117	22%	137	20%	123	16%	107	18%	116
Free/Reduced Lunch	49%	290	46%	282	45%	275	44%	285	45%	292
SPED	16%	93	16%	97	17%	102	17%	112	18%	115
504	9%	51	6%	40	5%	28	6%	37	5%	33

Middle Schools (6-8) (continued)

Broomfield Heights Middle

http://bhm.bvsd.org

225 BROOMFIELD HEIGHTS MIDDLE			
		Total Budget $5,944,620	
	Staff	non-SRA	SRA
Regular Education:	25.307	$ 3,358,004	$ 39,818
Special Education:	10.476	934,929	906
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	17,938	-
Culturally & Linguistically Diverse:	0.670	103,747	-
Gifted & Talented Education:	0.248	5,476	340
Student Services:	2.000	270,312	755
Instructional Staff Support:	-	-	7,986
Library Services:	0.750	150,639	3,399
School Administration:	5.000	632,629	1,258
Operations and Maintenance:	3.000	226,565	5,288
Health Room:	0.749	42,607	-
Utilities:	-	142,024	-
TOTALS:	**48.200**	**$ 5,884,870**	**$ 59,750**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	320	339	308	315	339
BVSD OE-Out	65	65	51	45	43
BVSD OE-In	75	71	94	63	62
Placements-Out	8	8	5	3	2
Placements-In	13	9	12	10	16
Out of District	148	143	138	138	135

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
American Indian	0% 2	1 % 3	0 % 2	1 % 3	0 % 1
African American	2% 9	1% 6	2% 11	2% 10	2% 12
Caucasian	62% 298	65% 315	64% 316	61% 298	63% 322
Asian	3% 14	3% 13	3% 14	4% 17	3% 9
Hispanic	27% 128	25% 123	25% 123	27% 131	28% 143
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 1
Multi	6% 30	6% 28	6% 30	5% 26	5% 26

Gender

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Female	46% 223	50% 246	50% 246	47% 230	47% 243
Male	54% 258	50% 242	50% 249	53% 255	53% 271

Special Programs

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
ELL	7% 34	7% 33	8% 38	7% 35	5% 25
Free/Reduced Lunch	36% 173	31% 149	34% 170	33% 162	31% 158
SPED	14% 69	12% 58	14% 70	14% 67	17% 89
504	8% 37	8% 41	7% 37	8% 39	4% 22

Casey Middle

http://cam.bvsd.org

240 CASEY MIDDLE			
		Total Budget $4,892,443	
	Staff	non-SRA	SRA
Regular Education:	19.712	$ 2,658,428	$ 33,404
Special Education:	3.313	433,879	-
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	11,964	-
Culturally & Linguistically Diverse:	2.830	438,207	-
Gifted & Talented Education:	0.129	5,743	400
Student Services:	2.500	192,641	513
Instructional Staff Support:	-	-	8,198
Library Services:	1.000	131,809	4,875
School Administration:	5.000	539,963	1,500
Operations and Maintenance:	3.500	291,293	8,735
Health Room:	0.556	-	-
Utilities:	-	130,891	-
TOTALS:	**38.540**	**$ 4,834,818**	**$ 57,625**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	519	536	517	529	568
BVSD OE-Out	251	244	201	164	165
BVSD OE-In	57	65	70	72	85
Placements-Out	16	14	10	9	3
Placements-In	1	5	4	6	5
Out of District	9	12	10	11	8

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
American Indian	0% 0	0 % 0	0% 1	0 % 2	0 % 2
African American	1% 3	1% 3	1% 3	1% 4	1% 4
Caucasian	35% 113	38% 138	41% 158	44% 198	48% 241
Asian	2% 5	2% 8	4% 15	2% 11	2% 9
Hispanic	60% 192	54% 196	49% 193	47% 211	44% 222
Native Hawaiian	0% 0	0% 1	1% 2	1 % 3	0% 1
Multi	2% 6	4% 14	5% 18	5% 21	4% 20

Gender	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Female	49% 156	48% 171	49% 192	51% 229	52% 261
Male	51% 163	53% 189	50% 196	49% 221	48% 238

Special Programs	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
ELL	45% 142	34% 122	32% 124	21% 96	21% 103
Free/Reduced Lunch	67% 214	61% 218	55% 216	56% 254	49% 247
SPED	17% 55	15% 55	18% 69	18% 82	14% 71
504	9% 28	6% 21	6% 22	6% 25	5% 27

Middle Schools (6-8) (continued)

Centennial Middle

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

250 CENTENNIAL MIDDLE			
		Total Budget $6,178,668	
	Staff	non-SRA	SRA
Regular Education:	30.825	$ 3,937,303	$ 45,934
Special Education:	1.500	204,030	700
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	26,594	-
Culturally & Linguistically Diverse:	2.000	308,767	-
Gifted & Talented Education:	-	10,018	1,000
Student Services:	2.500	348,604	500
Instructional Staff Support:	-	-	12,679
Library Services:	1.000	150,639	5,000
School Administration:	5.125	612,156	1,399
Operations and Maintenance:	3.500	304,023	4,013
Health Room:	0.500	308	-
Utilities:	-	205,001	-
TOTALS:	**46.950**	**$ 6,107,443**	**$ 71,225**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	647	696	746	724	785
BVSD OE-Out	210	212	212	221	239
BVSD OE-In	127	119	100	62	52
Placements-Out	12	16	20	17	13
Placements-In	1	2	1	2	2
Out of District	6	4	4	7	2

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity

	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
American Indian	0%	0	0 %	1	0 %	1	0 %	0	1 %	3
African American	1%	5	1%	7	1%	8	0%	2	1%	5
Caucasian	65%	365	63%	376	65%	405	65%	370	65%	386
Asian	1%	8	2%	11	3%	16	2%	11	1%	19
Hispanic	28%	157	29%	172	26%	159	27%	154	25%	149
Native Hawaiian	0%	0	0%	0	0%	0	0 %	0	0%	0
Multi	4%	24	4%	26	5%	30	5%	29	5%	31

Gender

	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	48%	269	48%	282	45%	277	45%	256	46%	274
Male	52%	289	52%	309	55%	339	55%	310	54%	319

Special Programs

	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	16%	87	16%	93	15%	92	14%	77	13%	77
Free/Reduced Lunch	31%	176	32%	188	34%	209	30%	168	28%	164
SPED	11%	60	12%	69	12%	72	10%	58	10%	58
504	12%	66	9%	56	9%	53	7%	41	9%	51

Middle Schools (6-8) (continued)

Louisville Middle

http://lom.bvsd.org

254 LOUISVILLE MIDDLE			
		Total Budget $6,654,133	
	Staff	non-SRA	SRA
Regular Education:	31.488	$ 4,153,042	$ 43,360
Special Education:	7.550	719,735	-
Career and Technical Education:	-	-	1,354
Extra Curricular Education:	-	7,484	-
Culturally & Linguistically Diverse:	0.830	127,918	220
Gifted & Talented Education:	0.101	11,195	-
Student Services:	2.000	311,927	1,000
Instructional Staff Support:	-	-	8,291
Library Services:	1.000	150,639	5,000
School Administration:	5.000	693,389	500
Operations and Maintenance:	3.000	236,805	5,000
Health Room:	0.787	-	-
Utilities:	-	177,274	-
TOTALS:	**51.756**	**$ 6,589,408**	**$ 64,725**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	501	545	539	546	553
BVSD OE-Out	97	103	93	86	83
BVSD OE-In	211	175	134	119	110
Placements-Out	7	11	3	8	9
Placements-In	7	12	18	16	10
Out of District	11	10	14	7	9

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
American Indian	0% 1	0 % 1	0% 0	0 % 1	0 % 1
African American	1% 4	0% 3	0% 3	1% 6	2% 9
Caucasian	80% 501	79% 498	80% 485	81% 481	78% 462
Asian	2% 13	2% 14	2% 13	1% 8	2% 15
Hispanic	9% 57	11% 67	11% 67	11% 65	11% 65
Native Hawaiian	0% 0	0% 0	0% 0	0 % 1	0% 1
Multi	8% 49	7% 44	7% 40	6% 33	6% 36

Gender

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Female	46% 288	49% 310	51% 313	51% 305	51% 303
Male	54% 336	50% 315	48% 293	49% 290	49% 286

Special Programs

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
ELL	4% 24	4% 26	4% 27	3% 15	3% 15
Free/Reduced Lunch	16% 101	18% 115	16% 100	22% 133	11% 64
SPED	14% 85	14% 90	12% 74	11% 67	8% 50
504	12% 74	10% 65	9% 56	8% 49	8% 47

Middle Schools (6-8) (continued)

Manhattan School of Arts & Academics

http://mam.bvsd.org

230 MANHATTAN MIDDLE			
		Total Budget $6,037,297	
	Staff	non-SRA	SRA
Regular Education:	24.233	$ 3,488,613	$ 33,319
Special Education:	11.375	818,476	800
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	12	-
Culturally & Linguistically Diverse:	1.330	187,042	500
Gifted & Talented Education:	0.254	11,307	500
Student Services:	2.300	270,620	800
Instructional Staff Support:	-	-	9,680
Library Services:	1.000	150,639	5,100
School Administration:	5.000	610,868	2,001
Operations and Maintenance:	3.000	250,496	3,800
Health Room:	0.388	240	-
Utilities:	-	192,484	-
TOTALS:	**48.880**	**$ 5,980,797**	**$ 56,500**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	460	475	460	455	454
BVSD OE-Out	279	265	270	249	228
BVSD OE-In	217	211	183	154	171
Placements-Out	4	6	7	7	7
Placements-In	25	27	15	17	10
Out of District	33	38	35	27	28

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
American Indian	0% 2	0 % 2	0% 2	1 % 2	0 % 1
African American	1% 6	1% 6	1% 4	1% 2	1% 5
Caucasian	62% 280	60% 287	62% 258	64% 254	67% 289
Asian	3% 12	3% 15	4% 15	3% 13	3% 9
Hispanic	25% 115	26% 123	24% 99	24% 97	21% 90
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	8% 37	10% 47	9% 38	8% 31	8% 35

Gender	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Female	56% 252	53% 256	52% 215	52% 209	52% 222
Male	44% 197	46% 223	48% 201	48% 190	48% 207

Special Programs	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
ELL	12% 55	12% 59	13% 54	11% 44	5% 23
Free/Reduced Lunch	34% 153	30% 145	28% 118	28% 111	25% 106
SPED	17% 79	17% 81	19% 79	15% 60	12% 50
504	15% 69	13% 63	12% 50	13% 51	14% 60

Middle Schools (6-8) (continued)

Nevin Platt Middle

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

260 PLATT MIDDLE			
		Total Budget $5,561,036	
	Staff	non-SRA	SRA
Regular Education:	23.819	$ 3,402,795	$ 32,400
Special Education:	6.260	537,382	500
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	5,978	-
Culturally & Linguistically Diverse:	-	195	-
Gifted & Talented Education:	0.069	7,683	300
Student Services:	2.000	233,943	200
Instructional Staff Support:	-	-	5,000
Library Services:	0.830	150,639	4,000
School Administration:	5.000	655,530	-
Operations and Maintenance:	3.750	301,070	5,100
Health Room:	0.625	384	-
Utilities:	-	217,937	-
TOTALS:	**42.353**	**$ 5,513,536**	**$ 47,500**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	383	354	363	378	400
BVSD OE-Out	111	106	95	116	125
BVSD OE-In	201	213	209	179	159
Placements-Out	5	6	3	5	6
Placements-In	9	13	16	15	10
Out of District	11	16	14	10	11

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
American Indian	0% 0	0 % 1	0% 1	0 % 2	0 % 0
African American	1% 4	1% 4	2% 9	2% 8	2% 10
Caucasian	81% 393	81% 392	83% 416	81% 378	82% 371
Asian	0% 2	1% 4	1% 4	2% 7	0% 7
Hispanic	10% 51	10% 47	8% 42	9% 40	9% 40
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0
Multi	8% 37	7% 35	6% 32	6 % 29	6 % 26

Gender

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Female	45% 218	43% 210	45% 227	48% 221	46% 210
Male	55% 267	56% 271	55% 277	52% 243	54% 244

Special Programs

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
ELL	2% 8	1% 6	2% 10	1% 6	1% 5
Free/Reduced Lunch	14% 70	14% 70	14% 70	14% 66	11% 49
SPED	14% 67	15% 74	17% 87	16% 74	16% 74
504	13% 64	15% 74	14% 71	14% 64	9% 43

Middle Schools (6-8) (continued)

Southern Hills Middle

http://shm.bvsd.org/

270 SOUTHERN HILLS MIDDLE			
		Total Budget $6,152,461	
	Staff	non-SRA	SRA
Regular Education:	27.293	$ 3,681,984	$ 31,400
Special Education:	7.225	760,832	700
Career and Technical Education:	-	-	-
Extra Curricular Education:	-	6	-
Culturally & Linguistically Diverse:	-	-	-
Gifted & Talented Education:	0.505	14,712	-
Student Services:	2.000	311,927	700
Instructional Staff Support:	-	-	8,000
Library Services:	1.000	150,639	4,200
School Administration:	5.000	700,133	-
Operations and Maintenance:	3.000	267,348	4,000
Health Room:	0.629	308	-
Utilities:	-	215,572	-
TOTALS:	**46.652**	**$ 6,103,461**	**$ 49,000**

OPEN ENROLLMENT PROFILE (K-12)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	451	448	451	423	453
BVSD OE-Out	130	122	135	118	126
BVSD OE-In	221	158	167	133	139
Placements-Out	5	12	10	7	4
Placements-In	7	5	1	7	7
Out of District	14	24	18	13	8

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
American Indian	0%	1	0 %	1	0%	1	0 %	2	0 %	1
African American	1%	8	1%	7	1%	3	1%	4	0%	1
Caucasian	76%	426	73%	364	75%	371	78%	356	79%	378
Asian	6%	35	7%	35	7%	32	6%	26	6%	39
Hispanic	7%	38	8%	40	7%	35	6%	28	6%	30
Native Hawaiian	0%	0	0%	0	0%	0	0 %	0	0%	0
Multi	9%	50	11%	54	10%	50	8%	38	7%	32

Gender	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	46%	255	46%	228	47%	232	50%	226	48%	233
Male	54%	303	54%	273	53%	260	50%	228	52%	248

Special Programs	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	3%	19	2%	12	3%	14	2%	9	2%	10
Free/Reduced Lunch	12%	67	11%	53	7%	34	10%	45	6%	29
SPED	9%	50	9%	45	10%	47	11%	49	11%	52
504	14%	80	15%	76	11%	55	8%	38	7%	36

High Schools (9-12)

Arapahoe Ridge High

http://arh.bvsd.org

340 ARAPAHOE RIDGE HIGH SCHOOL					
		Total Budget $3,159,358			
	Staff		non-SRA		SRA
Regular Education:	8.141	$	1,271,350	$	26,862
Special Education:	2.000		266,503		-
Career and Technical Education:	-		-		-
Extra Curricular Education:	-		1		-
Culturally & Linguistically Diverse:	0.200		31,602		-
Gifted & Talented Education:	-		-		-
Student Services:	2.000		229,315		600
Instructional Staff Support:	-		-		2,000
Library Services:	-		-		-
School Administration:	5.000		741,848		500
Operations and Maintenance:	2.000		110,512		10,213
Health Room:	1.620		153,474		-
Utilities:	-		314,578		-
TOTALS:	**20.961**	**$**	**3,119,183**	**$**	**40,175**

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students					
BVSD OE-Out					
BVSD OE-In	122	144	174	139	106
Placements-Out					
Placements-In	29	16	10	25	4
Out of District	29	24	28	22	17

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
American Indian	1%	1	2 %	4	1 %	2	1 %	2	2 %	2
African American	2%	4	3%	6	1%	3	1%	2	2%	2
Caucasian	37%	66	36%	65	36%	75	28%	50	36 %	46
Asian	1%	2	1%	2	0%	0	1%	1	1 %	3
Hispanic	55%	97	53%	97	59%	124	66%	119	55 %	70
Native Hawaiian	0%	0	1%	1	0%	0	0 %	0	0%	0
Multi	4%	7	4%	7	3%	7	4 %	7	4 %	5

Gender	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	45%	79	44%	80	45%	96	34%	62	34 %	44
Male	54%	95	56%	102	54%	114	66%	119	66%	84

Special Programs	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	11%	19	7%	12	7%	15	5%	9	8%	10
Free/Reduced Lunch	68 %	121	67%	122	68%	144	70%	127	61%	78
SPED	18%	32	21%	39	17%	36	19%	35	16%	21
504	12%	21	12%	22	9%	20	10%	18	13%	16

High Schools (9-12) (continued)

Boulder High

https://boh.bvsd.org

310 BOULDER HIGH SCHOOL			
		Total Budget $16,811,409	
	Staff	non-SRA	SRA
Regular Education:	73.947	$ 10,585,531	$ 159,500
Special Education:	14.063	1,345,436	3,000
Career and Technical Education:	0.600	84,743	8,000
Extra Curricular Education:	-	32	-
Culturally & Linguistically Diverse:	4.000	618,290	10,000
Gifted & Talented Education:	0.242	11,005	-
Student Services:	6.000	697,204	500
Instructional Staff Support:	-	-	9,000
Library Services:	2.000	214,173	15,000
School Administration:	14.000	1,653,596	17,000
Operations and Maintenance:	12.500	861,373	57,370
Health Room:	1.000	(8,743)	2,000
Utilities:	-	467,399	-
TOTALS:	**128.352**	**$ 16,530,039**	**$ 281,370**

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	2,080	2,187	2,264	2,346	2,440
BVSD OE-Out	532	503	502	468	472
BVSD OE-In	210	231	208	138	124
Placements-Out	25	23	21	21	19
Placements-In	14	22	27	17	18
Out of District	28	21	21	13	13

DEMOGRAPHIC CHARACTERISTICS

Ethnicity

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
American Indian	0% 3	0% 2	0% 3	0% 3	1% 13
African American	1% 11	1% 20	1% 21	1% 19	1% 14
Caucasian	62% 1105	62% 1206	66% 1309	66% 1367	67% 1418
Asian	2% 36	3% 51	3% 62	3% 61	2% 67
Hispanic	29% 516	29% 559	25% 496	24% 499	24% 509
Native Hawaiian	0% 1	0% 2	0% 2	0% 1	0% 1
Multi	6% 102	5% 94	5% 102	5% 109	5% 101

Gender

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Female	49% 866	50% 963	49% 983	51% 1041	50% 1053
Male	51% 902	50% 964	51% 1008	49% 1018	50% 1070

Special Programs

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
ELL	8% 148	8% 154	5% 97	4% 88	5% 105
Free/Reduced Lunch	33% 586	33% 643	29% 585	28% 569	25% 524
SPED	10% 180	10% 195	9% 186	10% 207	9% 189
504	17% 300	16% 303	14% 282	12% 253	10% 204

High Schools (9-12) (continued)

Broomfield High

http://brh.bvsd.org

315 BROOMFIELD HIGH SCHOOL			
		Total Budget $14,652,312	
	Staff	non-SRA	SRA
Regular Education:	66.220	$ 9,354,478	$ 154,820
Special Education:	17.163	1,505,142	1,651
Career and Technical Education:	0.800	112,456	7,652
Extra Curricular Education:	-	31	-
Culturally & Linguistically Diverse:	0.600	92,742	-
Gifted & Talented Education:	0.165	7,576	-
Student Services:	4.000	613,431	1,036
Instructional Staff Support:	0.400	-	4,615
Library Services:	1.000	226,052	-
School Administration:	11.400	1,418,706	9,938
Operations and Maintenance:	11.001	742,869	31,943
Health Room:	0.875	538	-
Utilities:	-	366,636	-
TOTALS:	**113.624**	**$ 14,440,657**	**$ 211,655**

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	986	1,020	1,046	1,021	1,071
BVSD OE-Out	177	182	198	155	195
BVSD OE-In	37	26	35	16	17
Placements-Out	16	14	8	10	8
Placements-In	6	10	14	19	22
Out of District	838	840	807	743	691

DEMOGRAPHIC CHARACTERISTICS

Ethnicity

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
American Indian	0% 2	0% 0	0% 2	0% 7	0% 7
African American	1% 23	2% 31	1% 25	2% 26	1% 19
Caucasian	65% 1090	66% 1120	69% 1157	70% 1144	70% 1110
Asian	3% 50	3% 58	4% 69	4% 63	3% 70
Hispanic	25% 420	24% 400	21% 354	19% 308	20% 313
Native Hawaiian	0% 5	0% 5	0% 4	0% 4	0% 2
Multi	5% 79	5% 78	4% 75	5% 75	5% 74

Gender

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Female	47% 791	48% 817	48% 812	51% 825	50% 799
Male	52% 876	52% 874	52% 872	49% 802	50% 796

Special Programs

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
ELL	3% 42	2% 35	2% 27	1% 18	2% 26
Free/Reduced Lunch	25% 417	23% 383	21% 362	19% 302	15% 237
SPED	10% 170	11% 190	10% 164	10% 159	9% 148
504	11% 186	11% 186	9% 159	9% 146	8% 122

High Schools (9-12) (continued)

Centaurus High

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

320 CENTAURUS HIGH SCHOOL			
		Total Budget $15,515,317	
	Staff	non-SRA	SRA
Regular Education:	64.608	$ 9,378,608	$ 163,528
Special Education:	23.376	2,059,254	7,127
Career and Technical Education:	1.200	168,339	5,876
Extra Curricular Education:	-	31	-
Culturally & Linguistically Diverse:	3.000	463,260	-
Gifted & Talented Education:	0.236	10,735	-
Student Services:	5.007	603,628	998
Instructional Staff Support:	0.500	62,188	16,319
Library Services:	1.875	196,449	-
School Administration:	12.000	1,313,854	2,946
Operations and Maintenance:	9.500	638,774	21,176
Health Room:	0.875	538	-
Utilities:	-	401,689	-
TOTALS:	**122.177**	**$ 15,297,347**	**$ 217,970**

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	1,883	1,871	1,835	1,791	1,792
BVSD OE-Out	657	664	661	648	615
BVSD OE-In	285	300	334	295	313
Placements-Out	38	32	26	20	12
Placements-In	18	21	13	15	15
Out of District	63	49	54	43	48

DEMOGRAPHIC CHARACTERISTICS

Ethnicity

	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
American Indian	0%	2	0%	2	0%	4	0%	4	0%	7
African American	1%	14	1%	14	1%	17	1%	12	1%	18
Caucasian	65%	1017	65%	1001	65%	1005	63%	956	62%	977
Asian	3%	52	3%	42	2%	37	3%	40	3%	38
Hispanic	25%	388	26%	406	25%	392	27%	405	28%	437
Native Hawaiian	0%	0	0%	0	0%	0	0%	0	0%	0
Multi	5%	83	5%	79	6%	89	6%	91	6%	89

Gender

	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	43%	669	45%	691	44%	680	45%	674	45%	708
Male	56%	878	55%	847	56%	860	55%	834	55%	858

Special Programs

	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	7%	115	6%	91	5%	74	5%	79	4%	66
Free/Reduced Lunch	30%	472	29%	452	28%	433	32%	486	26%	412
SPED	13%	195	13%	196	13%	198	13%	191	12%	189
504	16%	251	15%	232	14%	219	13%	193	12%	183

High Schools (9-12) (continued)

Fairview High

http://www.fairviewhs.org/

330 FAIRVIEW HIGH SCHOOL			
		Total Budget $15,984,043	
	Staff	non-SRA	SRA
Regular Education:	73.880	$ 10,417,793	$ 135,250
Special Education:	12.063	1,076,645	4,600
Career and Technical Education:	1.200	167,881	500
Extra Curricular Education:	-	11,953	-
Culturally & Linguistically Diverse:	0.800	124,116	-
Gifted & Talented Education:	-	16,660	3,000
Student Services:	5.500	712,800	2,000
Instructional Staff Support:	-	-	26,000
Library Services:	2.500	226,366	-
School Administration:	13.000	1,640,214	4,960
Operations and Maintenance:	12.500	856,059	15,915
Health Room:	0.913	562	-
Utilities:	-	540,769	-
TOTALS:	**122.356**	**$ 15,791,818**	**$ 192,225**

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	1,405	1,460	1,437	1,487	1,502
BVSD OE-Out	245	265	237	229	207
BVSD OE-In	627	595	592	564	610
Placements-Out	17	22	24	20	10
Placements-In	17	15	14	15	18
Out of District	75	73	62	44	37

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
American Indian	0% 6	0% 7	0% 7	0% 5	0% 2
African American	1% 26	1% 23	1% 21	1% 18	1% 13
Caucasian	68% 1272	68% 1269	70% 1285	70% 1307	70% 1386
Asian	10% 178	10% 188	10% 181	10% 184	10% 192
Hispanic	12% 225	12% 221	11% 200	11% 199	10% 205
Native Hawaiian	0% 1	0% 1	0% 7	0% 5	0% 5
Multi	8% 151	8% 145	8% 142	8% 155	8% 163

Gender	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Female	47% 865	46% 852	46% 841	46% 865	47% 926
Male	53% 990	54% 996	54% 998	54% 1008	53% 1040

Special Programs	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
ELL	3% 51	2% 44	1% 27	1% 19	1% 27
Free/Reduced Lunch	15% 273	14% 254	13% 233	13% 252	9% 171
SPED	7% 138	7% 138	6% 116	7% 123	7% 134
504	15% 282	13% 250	11% 210	10% 190	9% 168

Monarch High

http://moh.bvsd.org

360 MONARCH HIGH SCHOOL			
		Total Budget $13,856,592	
	Staff	non-SRA	SRA
Regular Education:	57.800	$ 8,278,742	$ 104,622
Special Education:	21.652	1,936,736	2,306
Career and Technical Education:	1.200	168,569	5,600
Extra Curricular Education:	-	32	-
Culturally & Linguistically Diverse:	0.600	92,742	-
Gifted & Talented Education:	-	8,471	-
Student Services:	3.541	499,083	-
Instructional Staff Support:	-	-	12,741
Library Services:	1.899	201,208	750
School Administration:	11.750	1,353,085	10,581
Operations and Maintenance:	10.640	798,561	19,040
Health Room:	0.870	534	-
Utilities:	-	363,189	-
TOTALS:	**109.952**	**$ 13,700,952**	**$ 155,640**

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students	1,796	1,782	1,813	1,916	1,947
BVSD OE-Out	596	615	642	668	704
BVSD OE-In	186	201	190	153	161
Placements-Out	27	36	21	23	14
Placements-In	10	7	7	6	8
Out of District	98	85	81	95	91

DEMOGRAPHIC CHARACTERISTICS

Ethnicity

	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
American Indian	0%	1	0%	2	0%	5	0%	6	0%	4
African American	1%	9	0%	7	0%	7	1%	10	1%	13
Caucasian	77%	1131	77%	1098	77%	1101	76%	1151	78%	1173
Asian	5%	72	5%	71	6%	82	6%	89	5%	77
Hispanic	12%	171	11%	163	11%	150	11%	169	10%	154
Native Hawaiian	0%	3	0%	3	0%	4	0%	0	0%	0
Multi	5%	80	6%	82	6%	79	6%	90	6%	86

Gender

	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	50%	733	48%	685	48%	691	49%	742	49%	740
Male	50%	727	52%	736	51%	734	51%	773	51%	767

Special Programs

	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	2%	26	2%	28	2%	28	2%	25	2%	23
Free/Reduced Lunch	13%	192	16%	225	13%	192	23%	343	11%	165
SPED	9%	134	9%	131	9%	133	10%	149	10%	156
504	17%	248	15%	217	14%	195	11%	171	11%	164

New Vista High

http://nvh.bvsd.org/

350 NEW VISTA HIGH SCHOOL			
		Total Budget $3,935,590	
	Staff	non-SRA	SRA
Regular Education:	15.739	$ 2,092,919	$ 32,522
Special Education:	2.000	267,993	301
Career and Technical Education:	0.200	27,941	-
Extra Curricular Education:	-	11,965	-
Culturally & Linguistically Diverse:	-	230	-
Gifted & Talented Education:	0.038	2,150	-
Student Services:	1.976	156,486	171
Instructional Staff Support:	-	-	2,770
Library Services:	0.162	188,443	-
School Administration:	5.000	741,513	1,297
Operations and Maintenance:	3.639	258,423	5,829
Health Room:	-	-	-
Utilities:	-	144,637	-
TOTALS:	**28.754**	**$ 3,892,700**	**$ 42,890**

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students					
BVSD OE-Out					
BVSD OE-In	263	282	268	266	240
Placements-Out					
Placements-In	4	4	3	5	6
Out of District	44	40	42	38	36

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
American Indian	1%	4	1%	4	2%	5	1%	4	0%	1
African American	1%	2	1%	4	1%	4	0%	1	1%	3
Caucasian	80%	248	76%	248	75%	234	75%	232	76%	215
Asian	2%	5	2%	7	1%	3	1%	2	2%	3
Hispanic	10%	31	13%	41	16%	49	16%	49	16%	45
Native Hawaiian	0%	1	0%	1	0%	0	0%	0	0%	0
Multi	6%	20	6%	20	6%	18	7%	21	6%	16

Gender	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
Female	51%	158	52%	171	49%	152	51%	157	49%	138
Male	47%	146	45%	148	49%	152	49%	152	51%	145

Special Programs	2025-2026		2024-2025		2023-2024		2022-2023		2021-2022	
ELL	1%	3	1%	2	1%	2	0%	1	0%	1
Free/Reduced Lunch	29%	91	25%	81	26%	82	24%	73	20%	57
SPED	24%	76	19%	62	18%	55	14%	42	13%	37
504	26%	81	27%	88	31%	96	30%	92	29%	82

Charter Schools

Charter fund financials are completed by individual schools. Each charter school is responsible for appropriating their own budgets and are not presented here.

Boulder Preparatory High School

http://www.boulderprep.org/

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students					
BVSD OE-Out					
BVSD OE-In	48	49	59	48	50
Placements-Out					
Placements-In	13	23	9	10	2
Out of District	27	34	39	46	42

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
American Indian	1% 1	1% 1	2% 2	1% 1	1% 1
African American	3% 3	4% 4	2% 2	1% 1	1% 1
Caucasian	52% 46	55% 58	56% 60	58% 63	61% 59
Asian	1% 1	1% 1	0% 0	0% 0	1% 1
Hispanic	38% 33	36% 38	36% 39	36% 39	30% 29
Native Hawaiian	0% 0	1% 1	1% 1	1% 1	1% 1
Multi	5% 4	3% 3	3% 3	3% 3	5% 5

Gender	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Female	48% 42	46% 49	45% 48	46% 50	44% 43
Male	48% 42	52% 55	54% 58	54% 58	56% 54

Special Programs	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
ELL	5% 4	4% 4	2% 2	3% 3	4% 4
Free/Reduced Lunch	32% 28	30% 32	21% 22	18% 19	9% 9
SPED	22% 19	21% 22	23% 25	28% 30	19% 18
504	11% 10	21% 22	27% 29	22% 24	24% 23

Horizons K-8

http://horizonsk8school.org/

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Neighborhood Students					
BVSD OE-Out					
BVSD OE-In	327	321	328	320	327
Placements-Out					
Placements-In	14	15	13	14	10
Out of District	28	23	20	16	12

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
American Indian	0% 0	0 % 1	1 % 2	0% 1	0 % 1
African American	1% 3	1% 4	1% 3	1% 2	1% 2
Caucasian	82% 300	83% 298	82% 294	82% 285	81 % 282
Asian	2% 7	2% 7	3% 12	3% 9	3 % 9
Hispanic	8% 31	6% 21	6% 20	7% 23	7 % 26
Native Hawaiian	0% 0	0% 0	0% 1	0 % 1	0 % 1
Multi	7% 27	8% 27	8% 27	8 % 27	8 % 27

Gender	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Female	49% 181	51% 183	52% 185	51% 176	50 % 175
Male	51% 186	48% 173	48% 173	49% 172	50 % 173

Special Programs	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
ELL	3% 11	2% 6	1% 5	1% 3	1% 5
Free/Reduced Lunch	16 % 60	16% 57	13% 46	11% 37	8% 28
SPED	14% 51	13% 48	14% 52	12% 43	11% 37
504	7% 26	6% 23	6% 23	8% 28	7% 25

Charter Schools (continued)

Justice High

http://www.justicehigh.org/

OPEN ENROLLMENT PROFILE

	2025-26	2024-25	2023-2024	2021-2022	2020-2021
Neighborhood Population					
BVSD OE-Out					
BVSD OE-In	48	52	58	40	47
Placements-Out*					
Placements-In*	17	18	22		
Out of District	34	36	30	41	
Unmatched Addresses				1	37

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2025-26	2024-25	2023-2024	2021-2022	2020-2021
American Indian	0% 0	2% 2	2% 2	0% 0	0% 0
African American	3% 3	0% 0	0% 0	4% 3	2% 2
Caucasian	24% 23	29% 31	32% 31	28% 23	24% 20
Asian	0% 0	1% 1	1% 1	0% 0	0% 0
Hispanic	65% 62	60% 64	59% 59	66% 54	67% 56
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	7% 7	8% 8	9% 9	2% 2	7% 6

Gender	2025-26	2024-25	2023-2024	2021-2022	2020-2021
Female	38% 36	43% 46	47% 48	34% 28	29% 24
Male	60% 57	55% 58	52% 54	66% 54	71% 60

Special Programs	2025-26	2024-25	2023-2024	2021-2022	2020-2021
ELL	13% 12	8% 8	6% 6	7% 6	12% 10
Free/Reduced Lunch	87% 83	76% 81	79% 81	87% 71	93% 78
SPED	31% 29	30% 32	28% 29	22% 18	30% 25
504	6% 6	6% 6	3% 3	2% 2	0% 0

Charter Schools (continued)

Peak to Peak K-12

http://www.peaktopeak.org/

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2025-26	2024-25	2023-24	2022-23	2021-22
Neighborhood Population					
BVSD OE-Out					
BVSD OE-In	1206	1188	1161	1158	1141
Placements-Out*					
Placements-In*	5	4	5	5	4
Out of District	237	254	286	286	302
Unmatched Addresses				1	1

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2025-26	2024-25	2023-24	2022-23	2021-22
American Indian	0% 4	0% 3	0% 3	0% 1	0% 1
African American	1% 9	1% 11	1% 11	0% 10	0% 6
Caucasian	55% 795	56% 807	57% 822	60% 867	63% 912
Asian	24% 351	23% 337	23% 336	20% 297	19% 273
Hispanic	13% 184	13% 184	13% 184	12% 178	11% 164
Native Hawaiian	0% 0	0% 3	0% 3	0% 5	0% 3
Multi	7% 105	7% 101	6% 93	6% 92	6% 89

Gender	2025-26	2024-25	2023-24	2022-23	2021-22
Female	49% 710	48% 692	49% 707	49% 716	49% 710
Male	51% 737	52% 753	51% 743	51% 734	51% 738

Special Programs	2025-26	2024-25	2023-24	2022-23	2021-22
ELL	3% 48	3% 37	2% 35	2% 35	2% 33
Free/Reduced Lunch	18% 261	18% 258	13% 194	13% 194	9% 123
SPED	8% 101	8% 113	6% 93	6% 93	6% 83
504	10% 158	10% 148	7% 108	7% 108	6% 82

Summit Middle School

http://sum.bvsd.org

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

FINANCIAL SECTION

All Funds

Summary

	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	**2025-26 REVISED BUDGET**	PROJECTED BUDGET 2026-27	PROJECTED BUDGET 2027-28	PROJECTED BUDGET 2028-29
Beginning Balance	$ 211,191,578	$ 218,057,026	$ 423,367,080	$ 397,764,780	**$ 309,340,987**	$ 367,408,789	$ 265,951,778	$ 201,327,367
Revenues	571,939,637	816,092,795	669,267,321	681,977,087	**860,430,849**	699,572,897	714,966,354	727,807,983
Transfers In	67,147,100	53,043,879	66,798,517	66,679,464	**78,452,185**	72,092,866	74,228,047	76,223,532
Total Resources	850,278,316	1,087,193,700	1,159,432,918	1,146,421,331	**1,248,224,021**	1,139,074,552	1,055,146,180	1,005,358,882
Expenditures	565,074,187	610,782,741	694,869,622	770,400,881	**802,090,281**	801,792,490	780,376,989	737,524,427
Emergency Reserves	-	-	-	-	**74,934,347**	71,197,734	58,862,423	58,607,782
Transfers Out	67,147,100	53,043,879	66,798,517	66,679,464	**78,452,185**	71,330,284	73,441,825	75,418,441
Total Uses	632,221,287	663,826,620	761,668,139	837,080,345	**955,476,813**	944,320,508	912,681,237	871,550,651
Ending Balance	$ 218,057,027	$ 423,367,080	$ 397,764,780	$ 309,340,987	**$ 292,747,208**	$ 194,754,044	$ 142,464,943	$ 133,808,231

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 Student Activity Funds.

Revenue projections are based on a 2.5 percent increase for the 2026-27 school year, and a 3.1 and 2.4 percent increase for the 2027-28 and 2028-29 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; and increases to the district's health benefit costs.

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.

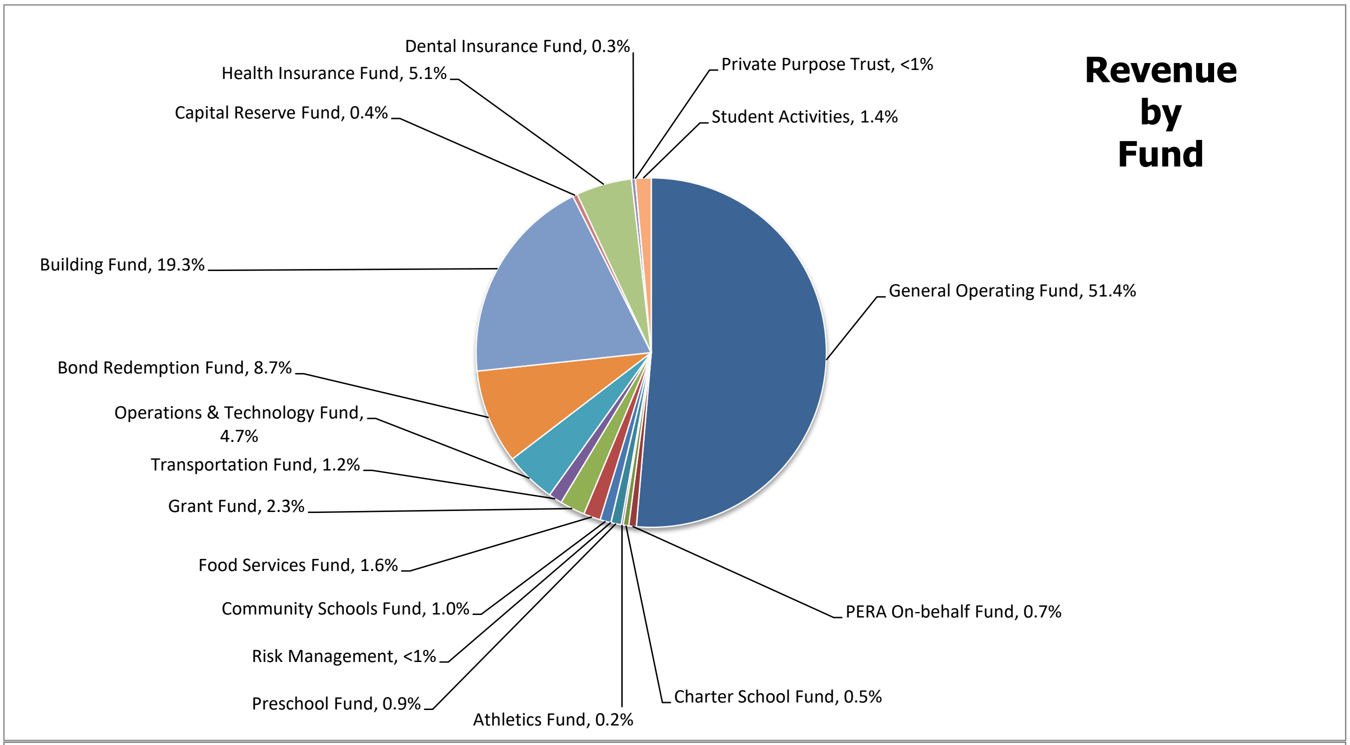
Transfers are either to achieve a balanced budget as needed in other funds or for the collection of supplemental funds to the General Operating Fund.

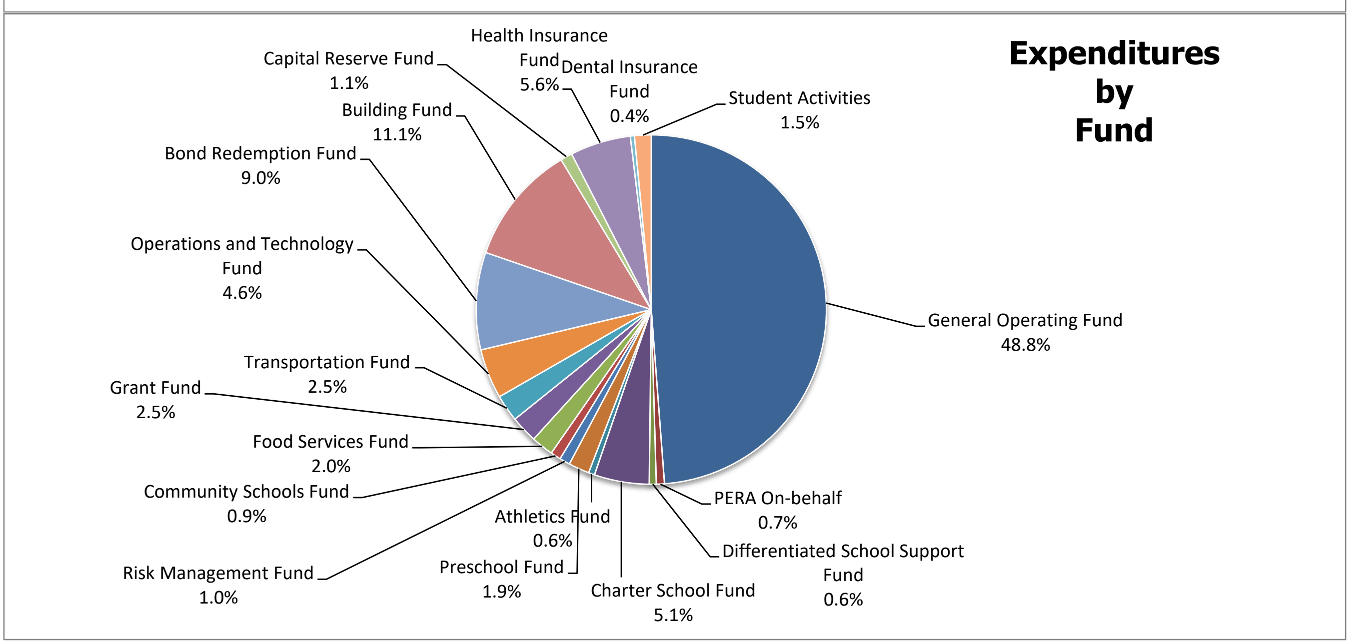
Declining Fund Balance

Despite our best efforts, the latest projections show that enrollment in the Boulder Valley School District will continue to decline into the foreseeable future. In five years, we project having 1,700 fewer students than we have today, for a total decline of over 5,000 students since 2017. Because school funding is directly tied to enrollment, this shift is already having a significant impact on our budget. To address these negative trends, the Board of Education created the Long Range Advisory Committee (LRAC) to develop recommendations for the Board that ensure sound long-term facility decisions consistent with the needs of the district and in support of the district's strategic plan.

All Funds (continued)

The following charts show that of the district's 19 active funds, the General Operating Fund accounts for 51.4 percent of all revenues, while all other funds combined make up the difference. 48.8 percent of all district expenditures come from the General Operating Fund, with 51.2 percent occurring in the remaining 18 funds combined.





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

All Funds (continued)

Beginning Balance Summary

FUND:	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	2025-26 REVISED BUDGET
General Operating Fund	$ 73,399,443	$ 71,224,954	$ 75,797,321	$ 82,366,205	$ 83,057,587
PERA On-behalf Fund	-	-	-	-	-
Differentiated School Support	-	14,414,794	11,226,033	17,228,634	13,060,688
Charter School Fund	10,553,971	10,961,329	11,626,756	12,716,447	12,651,950
Athletics Fund	138,500	99,285	146,107	147,342	126,215
Preschool Fund	475,532	354,778	256,225	519,442	542,929
Risk Management Fund	1,265,111	2,990,467	2,183,044	1,114,176	1,610,678
Community Schools Fund	1,312,718	2,843,853	3,715,001	3,504,377	3,720,043
Food Services Fund	1,542,807	2,000,680	1,003,959	445,500	465,932
Grant Fund	-	-	-	-	-
Transportation Fund	1,154,145	1,173,839	800,034	1,354,748	1,582,691
Operations and Technology Fund	20,231,887	19,565,698	15,549,703	16,161,100	17,992,320
Bond Redemption Fund	49,678,228	50,883,707	65,997,076	66,617,078	67,694,508
Building Fund	29,896,817	16,985,348	212,431,280	168,115,547	82,633,080
Capital Reserve Fund	5,003,177	5,112,662	5,141,513	10,240,869	9,249,764
Health Insurance Fund	7,226,152	8,958,298	6,515,230	5,608,124	2,205,115
Dental Insurance Fund	1,412,063	1,760,933	2,074,446	2,430,334	2,801,020
Private Purpose Trust	1,314,363	1,257,921	1,248,910	1,251,260	1,220,538
Student Activities	6,263,944	7,118,591	7,386,030	7,943,597	8,725,929
Front Range BOCES Fund	322,720	349,889	268,412	-	-
GRAND TOTAL:	**$211,191,578**	**$ 218,057,026**	**$ 423,367,080**	**$ 397,764,780**	**$ 309,340,987**

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:

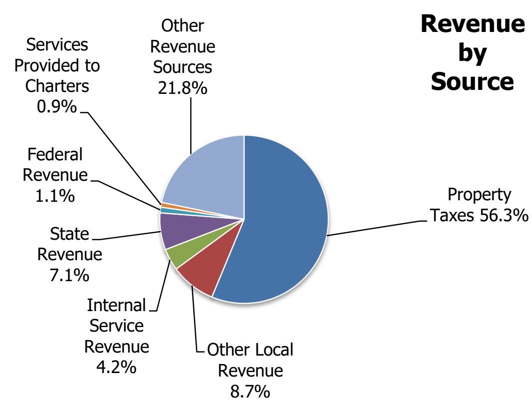
- Nonspendable fund balance – Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund).
- Restricted fund balance – Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher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

	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	2025-26 REVISED BUDGET
FUND:					
General Operating Fund	$ 371,075,033	$ 384,025,439	$ 415,139,489	$ 431,413,013	$ 441,895,103
PERA On-behalf Fund	5,800,450	15,601,944	1,271,801	5,526,864	6,000,000
Differentiated School Support	-	-	-	-	-
Charter School Fund	3,012,546	3,485,405	3,595,174	5,054,114	4,385,812
Athletics Fund	1,027,387	1,237,205	1,352,253	1,386,304	1,624,322
Preschool Fund	1,225,242	1,270,188	7,246,249	8,074,281	8,126,585
Risk Management Fund	208,123	643,509	859,991	790,542	77,000
Community Schools Fund	7,603,162	8,691,124	9,013,045	7,697,006	8,687,823
Food Services Fund	12,954,711	10,902,906	13,432,853	13,734,777	13,470,880
Grant Fund	21,001,127	20,073,996	20,918,892	15,272,468	20,000,000
Transportation Fund	10,992,936	10,849,100	12,194,891	11,049,856	10,755,021
Operations and Technology Fund	31,904,056	31,375,859	38,199,650	38,045,075	40,630,830
Bond Redemption Fund	58,275,179	72,194,959	75,527,490	73,018,164	75,110,000
Building Fund	160,240	203,161,285	7,264,325	8,996,571	166,120,430
Capital Reserve Fund	246,644	2,245,905	8,634,696	5,302,425	3,813,451
Health Insurance Fund	34,953,346	36,575,550	39,507,765	41,154,745	44,274,856
Dental Insurance Fund	2,732,832	2,883,202	2,954,250	2,937,569	2,935,000
Private Purpose Trust	7,934	54,738	78,924	64,205	60,000
Student Activites	8,482,756	10,591,891	11,760,583	12,459,108	12,463,736
Front Range BOCES Fund	275,933	228,590	315,000	-	-
GRAND TOTAL:	**$ 571,939,637**	**$ 816,092,795**	**$ 669,267,321**	**$ 681,977,087**	**$ 860,430,849**

Property Taxes	$	484,690,120
Other Local Revenue		74,662,670
Internal Service Revenue		36,262,513
State Revenue		60,700,769
Federal Revenue		9,246,518
Services Provided to Charters		7,429,698
Other Revenue Sources		187,438,561
Total Revenue	**$**	**860,430,849**



Financial Section

All Funds (continued)

Transfers In Summary

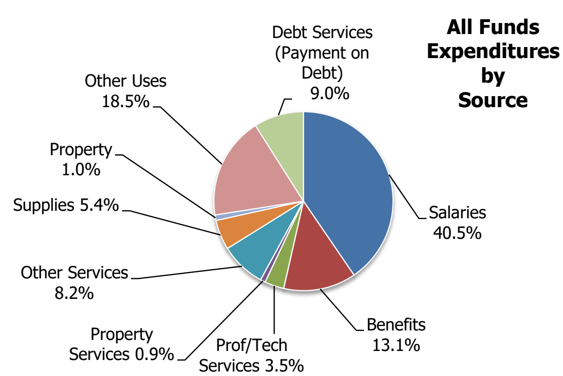
	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	2025-26 REVISED BUDGET
FUND:					
General Operating Fund	$ 165,500	$ 200,000	$ 255,000	$ 805,475	$ 805,475
PERA On-behalf Fund	-	-	-	-	-
Differentiated School Support	15,814,000	-	10,000,000	-	9,000,000
Charter School Fund	27,588,816	29,838,384	32,768,059	34,852,743	35,922,969
Athletics Fund	2,222,576	2,040,610	2,448,218	2,619,821	2,895,806
Preschool Fund	6,155,223	6,845,156	4,966,568	6,713,200	7,177,740
Risk Management Fund	6,954,066	4,954,066	5,004,066	7,410,366	7,840,366
Community Schools Fund	-	-	-	-	-
Food Services Fund	-	-	517,140	2,048,269	2,868,561
Grant Fund	-	-	-	-	-
Transportation Fund	5,452,046	6,474,403	7,148,206	6,926,629	8,974,307
Operations and Technology Fund	-	-	-	-	-
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund	2,794,873	2,691,260	3,691,260	2,802,961	2,966,961
Health Insurance Fund	-	-	-	2,500,000	-
Dental Insurance Fund	-	-	-	-	-
Private Purpose Trust	-	-	-	-	-
Student Activities	-	-	-	-	-
Front Range BOCES Fund	-	-	-	-	-
GRAND TOTAL:	**$ 67,147,100**	**$ 53,043,879**	**$ 66,798,517**	**$ 66,679,464**	**$ 78,452,185**

All Funds (continued)

Expenditure Summary

FUND:	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	2025-26 REVISED BUDGET
General Operating Fund	$ 306,484,891	$ 326,860,662	$ 342,333,558	$ 365,653,117	$ 391,349,026
PERA On-behalf Fund	5,800,450	15,601,944	1,271,801	5,526,864	6,000,000
Differentiated School Support	1,399,206	3,188,761	3,997,399	4,167,946	5,160,500
Charter School Fund	30,194,004	32,658,362	35,273,542	39,971,354	40,685,086
Athletics Fund	3,289,178	3,230,993	3,799,236	4,027,252	4,510,739
Preschool Fund	7,449,750	8,162,428	11,898,131	14,763,994	15,409,646
Risk Management Fund	5,436,832	6,404,998	6,932,925	7,704,406	7,829,600
Community Schools Fund	5,906,527	7,619,976	8,968,669	6,675,865	7,609,582
Food Services Fund	12,496,838	11,899,627	14,508,452	15,762,614	16,393,985
Grant Fund	21,001,127	20,073,996	20,918,892	15,272,468	20,000,000
Transportation Fund	16,425,288	17,697,308	18,788,383	17,748,542	19,917,775
Operations and Technology Fund	32,570,245	35,391,854	37,588,253	36,213,855	36,864,005
Bond Redemption Fund	57,069,700	57,081,590	74,907,488	71,940,734	72,256,319
Building Fund	13,071,709	7,715,353	51,580,058	94,479,039	89,017,032
Capital Reserve Fund	2,932,032	4,908,314	7,226,600	9,096,491	8,749,814
Health Insurance Fund	33,221,200	39,018,618	40,414,871	47,057,754	44,899,244
Dental Insurance Fund	2,383,963	2,569,689	2,598,362	2,566,883	3,042,928
Private Purpose Trust	64,375	63,749	76,574	94,927	95,000
Student Activities	7,628,108	10,324,452	11,203,016	11,676,776	12,300,000
Front Range BOCES Fund	248,764	310,067	583,412	-	-
GRAND TOTAL:	**$ 565,074,187**	**$ 610,782,741**	**$ 694,869,622**	**$ 770,400,881**	**$ 802,090,281**

Salaries	$ 325,040,130
Benefits	104,983,913
Prof/Tech Services	28,023,410
Property Services	7,243,415
Other Services	65,492,151
Supplies	43,084,470
Property	7,891,003
Other Uses	148,075,470
Debt Services (Payment on Debt)	72,256,319
Total Expenditures	**$ 802,090,281**



Financial Section

All Funds (continued)

Reserves Summary

FUND:	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	2025-26 REVISED BUDGET
General Operating Fund	$ -	$ -	$ -	$ -	$ 54,112,301
PERA On-behalf Fund	-	-	-	-	-
Differentiated School Support	-	-	-	-	154,815
Charter School Fund	-	-	-	-	2,468,765
Athletics Fund	-	-	-	-	135,604
Preschool Fund	-	-	-	-	437,608
Risk Management Fund	-	-	-	-	1,698,444
Community Schools Fund	-	-	-	-	228,287
Food Services Fund	-	-	-	-	411,388
Grant Fund	-	-	-	-	-
Transportation Fund	-	-	-	-	1,394,244
Operations and Technology Fund	-	-	-	-	1,964,798
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	7,280,362
Health Insurance Fund	-	-	-	-	1,580,727
Dental Insurance Fund	-	-	-	-	2,693,092
Private Purpose Trust	-	-	-	-	-
Student Activities	-	-	-	-	373,912
Front Range BOCES Fund	-	-	-	-	-
GRAND TOTAL:	**$ -**	**$ -**	**$ -**	**$ -**	**$ 74,934,347**

All Funds (continued)

Transfers Out Summary

FUND:	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	2025-26 REVISED BUDGET
General Operating Fund	$ 66,930,131	$ 52,792,410	$ 66,492,047	$ 65,873,989	$ 77,646,710
PERA On-behalf Fund	-	-	-	-	-
Differentiated School Support	-	-	-	-	-
Charter School Fund	-	-	-	-	-
Athletics Fund	-	-	-	-	-
Preschool Fund	51,469	51,469	51,469	-	-
Risk Management Fund	-	-	-	-	-
Community Schools Fund	165,500	200,000	255,000	805,475	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:	**$ 67,147,100**	**$ 53,043,879**	**$ 66,798,517**	**$ 66,679,464**	**$ 78,452,185**

All Funds (continued)

Ending Fund Balance Summary

FUND:	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	2025-26 REVISED BUDGET
General Operating Fund	$ 71,224,954	$ 75,797,321	$ 82,366,205	$ 83,057,587	$ 2,650,128
PERA On-behalf Fund	-	-	-	-	-
Differentiated School Support	14,414,794	11,226,033	17,228,634	13,060,688	16,745,373
Charter School Fund	10,961,329	11,626,756	12,716,447	12,651,950	9,806,880
Athletics Fund	99,285	146,107	147,342	126,215	-
Preschool Fund	354,778	256,225	519,442	542,929	-
Risk Management Fund	2,990,467	2,183,044	1,114,176	1,610,678	-
Community Schools Fund	2,843,853	3,715,001	3,504,377	3,720,043	3,764,522
Food Services Fund	2,000,680	1,003,959	445,500	465,932	-
Grant Fund*	-	-	-	-	-
Transportation Fund	1,173,839	800,034	1,354,748	1,582,691	-
Operations and Technology Fund	19,565,698	15,549,703	16,161,100	17,992,320	19,794,347
Bond Redemption Fund	50,883,707	65,997,076	66,617,078	67,694,508	70,548,189
Building Fund	16,985,348	212,431,280	168,115,547	82,633,080	159,736,478
Capital Reserve Fund	5,112,662	5,141,513	10,240,869	9,249,764	-
Health Insurance Fund	8,958,298	6,515,230	5,608,124	2,205,115	-
Dental Insurance Fund	1,760,933	2,074,446	2,430,334	2,801,020	-
Private Purpose Trust	1,257,921	1,248,910	1,251,260	1,220,538	1,185,538
Student Activities	7,118,591	7,386,030	7,943,597	8,725,929	8,515,753
Front Range BOCES Fund	349,889	268,412	-	-	-
GRAND TOTAL:	**$ 218,057,027**	**$ 423,367,080**	**$ 397,764,780**	**$ 309,340,987**	**$ 292,747,208**

*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

	2025-26 Beginning Fund Balance	2025-26 Reserves	2025-26 Net Beginning Fund Balance	2025-26 Ending Fund Balance	Net Change	% Net Change
FUND:						
General Operating Fund	$ 83,057,587	$ 54,112,301	$ 28,945,286	$ 2,650,128	$ (26,295,158)	-91%
PERA On-behalf Fund	-	-	-	-	-	0%
Differentiated School Support	13,060,688	154,815	12,905,873	16,745,373	3,839,500	30%
Charter School Fund	12,651,950	2,468,765	10,183,185	9,806,880	(376,305)	-4%
Athletics Fund	126,215	135,604	(9,389)	-	9,389	-100%
Preschool Fund	542,929	437,608	105,321	-	(105,321)	-100%
Risk Management Fund	1,610,678	1,698,444	(87,766)	-	87,766	-100%
Community Schools Fund	3,720,043	228,287	3,491,756	3,764,522	272,766	8%
Food Services Fund	465,932	411,388	54,544	-	(54,544)	-100%
Grant Fund	-	-	-	-	-	0%
Transportation Fund	1,582,691	1,394,244	188,447	-	(188,447)	-100%
Operations and Technology Fund	17,992,320	1,964,798	16,027,522	19,794,347	3,766,825	24%
Bond Redemption Fund	67,694,508	-	67,694,508	70,548,189	2,853,681	4%
Building Fund	82,633,080	-	82,633,080	159,736,478	77,103,398	93%
Capital Reserve Fund	9,249,764	7,280,362	1,969,402	-	(1,969,402)	-100%
Health Insurance Fund	2,205,115	1,580,727	624,388	-	(624,388)	-100%
Dental Insurance Fund	2,801,020	2,693,092	107,928	-	(107,928)	-100%
Private Purpose Trust	1,220,538	-	1,220,538	1,185,538	(35,000)	-3%
Student Activities	8,725,929	373,912	8,352,017	8,515,753	163,736	2%
Front Range BOCES Fund	-	-	-	-	-	0%
GRAND TOTAL:	**$ 309,340,987**	**$ 74,934,347**	**$ 234,406,640**	**$ 292,747,208**	**$ 58,340,568**	

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.
Operations and Technology Fund - Fund balance carryover funds are for identified projects and personnel in operations and support for ERP Implementation.
Bond Redemption Fund - This fund balance represents an 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, higher Kaiser premiums, and lower than anticipated employee contributions to revenue.

Budgeted Expenditures per Student

	2024-25		2025-26	
FUND:	Budgeted Expenditures	Budgeted Expenditures Per Student FTE	Budgeted Expenditures	Budgeted Expenditures Per Student FTE
Operating Funds	$ 476,373,531	$ 17,603	$ 478,554,179	$ 18,004
Grant Fund	20,000,000	739	20,000,000	752
Special Revenue Funds	75,641,940	2,795	73,175,765	2,753
Internal Service Funds*	46,085,248	1,703	47,942,172	1,804
Bond Redemption Fund	71,943,194	2,658	72,256,319	2,718
Capital Project Funds	105,811,809	3,910	97,766,846	3,678
Fiduciary Funds	12,475,000	461	12,395,000	466
Total Budget	**$ 808,330,722**	**$ 29,869**	**$802,090,281**	**$ 30,176**

BUDGETED ENROLLMENT:	**2024-25**	**2025-26**
Student Enrollment	27,913	27,461
Student Funded FTE	27,062.5	26,581.1

* 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'nl Support	380-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
119 BEAR CREEK ELEMENTARY	-	1.000	-	16.068	1.000	-	-	-	6.772	2.000	2.000	28.840
120 BIRCH ELEMENTARY	-	1.000	-	17.001	2.000	-	-	-	4.995	2.000	2.000	28.996
124 COLUMBINE ELEMENTARY	-	1.000	1.000	21.851	3.500	0.700	-	-	4.039	2.125	2.500	36.715
127 CREST VIEW ELEMENTARY	-	1.000	0.500	21.752	3.000	-	-	-	5.299	2.000	2.750	36.301
130 DOUGLASS ELEMENTARY	-	1.000	-	16.001	1.500	-	-	-	6.477	2.000	2.500	29.478
131 SANCHEZ ELEMENTARY	-	1.000	1.000	20.502	4.000	0.500	-	-	4.829	2.000	2.250	36.081
132 EISENHOWER ELEMENTARY	-	1.000	-	17.501	1.500	-	-	-	7.795	2.000	2.500	32.296
134 EMERALD ELEMENTARY	-	1.000	-	22.002	2.750	-	-	-	6.207	2.000	2.500	36.459
136 FLATIRONS ELEMENTARY	-	0.900	-	9.500	1.500	-	-	-	6.366	2.000	2.000	22.266
138 FOOTHILL ELEMENTARY	-	1.000	-	23.000	2.500	-	-	-	8.708	2.125	3.000	40.333
141 GOLD HILL ELEMENTARY	-	0.050	-	1.368	-	-	-	-	0.875	0.600	0.250	3.143
144 HEATHERWOOD ELEMENTARY	-	1.000	-	15.501	2.000	-	-	-	7.144	2.000	2.000	29.645
147 JAMESTOWN ELEMENTARY	-	0.050	-	2.268	-	-	-	-	0.100	0.800	0.250	3.468
150 KOHL ELEMENTARY	-	1.000	-	16.501	2.000	-	-	-	9.680	2.000	2.500	33.681
153 LAFAYETTE ELEMENTARY	-	1.000	-	23.500	4.000	-	-	-	9.897	2.250	2.500	43.147
154 RYAN ELEMENTARY	-	1.000	-	23.000	4.400	-	-	-	8.831	2.250	2.000	41.481
156 FIRESIDE ELEMENTARY	-	1.000	-	22.000	2.500	-	-	-	7.967	2.250	2.500	38.217
157 LOUISVILLE ELEMENTARY	-	1.000	-	21.002	4.000	-	-	-	7.744	2.125	2.500	38.371
158 COAL CREEK ELEMENTARY	-	1.000	-	16.001	1.500	-	-	-	6.679	2.000	2.000	29.180
161 BCSIS	-	1.000	-	14.001	1.500	-	-	-	2.635	2.000	1.500	22.636
164 CREEKSIDE ELEMENTARY	-	1.000	-	17.501	2.000	-	-	-	7.218	2.125	2.000	31.844
166 MESA ELEMENTARY	-	0.900	-	15.001	1.700	-	-	-	6.876	1.900	2.000	28.377
169 NEDERLAND ELEMENTARY	-	0.500	1.000	9.700	2.000	-	-	-	6.613	2.000	2.500	24.313
173 MAPLETON	-	0.100	-	-	0.500	-	-	-	-	-	-	0.600
180 PIONEER ELEMENTARY	-	1.000	1.000	24.350	3.000	-	0.693	-	4.789	2.108	3.000	39.940
185 SUPERIOR ELEMENTARY	-	1.000	-	24.000	2.250	-	-	-	8.827	2.000	2.750	40.827
190 UNIVERSITY HILL ELEM	-	1.000	1.000	25.500	5.000	-	-	-	3.770	2.750	2.750	41.770
192 HIGH PEAKS ELEMENTARY	-	1.000	-	15.001	1.250	-	-	-	2.711	1.750	1.000	22.712
193 COMMUNITY MONTESSORI	-	1.000	-	12.901	1.500	-	-	-	8.296	2.000	2.000	27.697
196 WHITTIER ELEMENTARY	-	1.000	-	17.302	2.500	-	-	-	2.499	2.000	2.000	27.301
1 ELEMENTARY SCHOOLS TOTAL	**-**	**26.500**	**5.500**	**501.576**	**66.850**	**1.200**	**0.693**	**-**	**174.638**	**57.158**	**62.000**	**896.115**
225 BROOMFIELD HEIGHTS MIDDLE	-	1.000	1.000	26.728	3.750	-	-	-	9.722	3.000	3.000	48.200
230 MANHATTAN MIDDLE	-	1.000	1.000	27.063	3.800	-	-	-	10.017	3.000	3.000	48.880
240 CASEY MIDDLE	-	1.000	1.000	22.667	4.000	-	-	-	3.373	3.000	3.500	38.540
250 CENTENNIAL MIDDLE	-	1.000	1.000	29.890	4.000	-	-	-	4.435	3.125	3.500	46.950
252 ANGEVINE MIDDLE	-	1.000	2.000	38.039	4.170	1.000	-	-	8.074	3.000	3.750	61.033
254 LOUISVILLE MIDDLE	-	1.000	1.000	33.206	3.170	-	-	-	7.380	3.000	3.000	51.756
260 PLATT MIDDLE	-	1.000	1.000	25.948	2.830	-	-	-	4.825	3.000	3.750	42.353
270 SOUTHERN HILLS MIDDLE	-	1.000	1.000	27.416	3.000	1.100	-	-	7.136	3.000	3.000	46.652
2 MIDDLE SCHOOLS TOTAL	**-**	**8.000**	**9.000**	**230.957**	**28.720**	**2.100**	**-**	**-**	**54.961**	**24.125**	**26.500**	**384.363**
310 BOULDER HIGH	-	1.000	4.000	81.847	9.200	-	-	1.000	15.805	8.000	7.500	128.352
315 BROOMFIELD HIGH	-	1.000	3.000	73.149	6.300	-	-	-	16.175	7.000	7.000	113.624
320 CENTAURUS HIGH	-	1.000	4.000	74.032	7.007	-	0.500	0.875	21.763	7.000	6.000	122.177
330 FAIRVIEW HIGH	-	1.000	4.000	78.480	6.300	-	-	1.000	15.576	8.000	8.000	122.356
340 ARAPAHOE RIDGE HIGH	-	1.000	1.000	9.741	1.600	-	1.000	-	3.620	3.000	-	20.961
350 NEW VISTA HIGH	-	1.000	1.000	16.320	1.526	-	0.850	0.162	2.396	3.000	2.500	28.754
360 MONARCH HIGH	-	1.000	3.000	67.400	6.741	-	-	0.899	17.162	6.750	7.000	109.952
3 SENIOR HIGH SCHOOLS TOTAL	**-**	**7.000**	**20.000**	**400.969**	**38.674**	**-**	**2.350**	**3.936**	**92.495**	**42.750**	**38.000**	**646.174**
461 BOULDER UNIVERSAL	-	1.000	1.000	14.800	5.425	-	1.000	-	-	1.800	-	25.025
490 (APEX	-	1.000	-	13.000	1.000	-	-	-	1.250	2.000	4.500	22.750
4 CAREER/TECHNICAL SCHOOLS TOTAL	**-**	**2.000**	**1.000**	**27.800**	**6.425**	**-**	**1.000**	**-**	**1.250**	**3.800**	**4.500**	**47.775**
502 MONARCH K-8	-	1.000	1.500	38.994	3.920	-	-	-	14.237	4.000	3.500	67.151
503 NEDERLAND MIDDLE/SENIOR	-	0.500	1.000	17.350	2.000	-	-	0.065	3.205	3.584	3.000	30.704
505 ASPEN CREEK K-8	-	1.000	2.000	44.586	4.300	-	-	-	13.499	4.422	4.000	73.807
506 ELDORADO K-8	-	1.000	1.000	25.982	2.500	-	-	-	10.708	3.750	4.250	49.190
509 MEADOWLARK K-8	-	1.000	2.000	37.936	4.000	-	-	-	8.898	4.000	3.750	61.584
5 COMBINATION SCHOOLS TOTAL	**-**	**4.500**	**7.500**	**164.848**	**16.720**	**-**	**-**	**0.065**	**50.546**	**19.756**	**18.500**	**282.435**

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	-	-	-	26.821	-	-	-	-	-	-	-	26.821
602 SUPERINTENDENT'S OFFICE	1.000	-	-	-	-	-	1.000	-	-	1.125	-	3.125
603 DEPUTY SUPERINTENDENT	1.000	-	-	-	-	-	-	-	-	1.000	-	2.000
604 LEGAL COUNSEL OFFICE	-	-	-	-	-	-	3.600	-	-	1.000	-	4.600
605 CURRICULUM, ASSESSMENT & INSTR	3.000	-	-	-	-	-	4.200	-	-	2.500	-	9.700
606 BUSINESS SERVICES DIVISION	1.000	-	-	-	-	-	4.000	-	-	1.000	-	6.000
607 STRATEGIC INITIATIVES	3.000	-	-	-	5.000	-	-	-	-	-	-	8.000
608 PLANNING & ASSESSMENT	2.000	-	-	-	-	-	3.000	1.000	-	1.000	-	7.000
609 CAREER AND TECHNICAL EDUCATION	1.000	-	-	-	3.500	-	1.000	-	-	-	-	5.500
610 PRESCHOOL	-	-	-	-	1.000	-	-	-	-	0.005	-	1.005
611 SPECIAL EDUCATION	5.700	-	-	26.590	22.200	115.820	-	-	22.812	2.500	-	195.622
612 READING	1.000	-	-	-	2.000	-	-	-	-	-	-	3.000
613 STUDENT SUCCESS	3.000	-	-	1.000	2.000	-	25.800	-	1.000	1.000	-	33.800
614 INSTITUTIONAL EQUITY	2.000	-	-	-	2.500	-	1.000	-	0.333	1.000	-	6.833
616 CULTURALLY & LINGUISTICALLY DIVERSE ED	1.000	-	-	4.970	2.000	-	-	-	-	1.000	-	8.970
617 ELEMENTARY ED ADMIN	-	-	-	6.629	0.500	-	-	-	3.167	0.250	-	10.546
618 MIDDLE LEVEL ED ADMIN	-	-	-	0.220	-	-	-	-	0.011	-	-	0.231
619 SECONDARY ED ADMIN	-	-	-	0.708	-	-	-	-	-	-	-	0.708
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
624 ONLINE EDUCATION	1.000	-	-	-	-	-	-	-	-	0.100	-	1.100
634 LITERACY	-	-	-	-	1.460	-	-	-	-	-	-	1.460
635 DISTRICT-WIDE INSTRUCTION	1.000	-	-	-	-	-	-	-	-	-	-	1.000
640 OPERATIONAL SERVICES	0.500	-	-	-	-	-	3.300	-	-	1.000	-	4.800
642 MAINTENANCE & OPERATIONS	2.000	-	-	-	-	-	4.000	-	-	1.000	50.000	57.000
643 ENVIRONMENTAL SERVICES	3.400	-	-	-	-	-	17.000	-	-	-	20.450	40.850
668 COMMUNICATION SERVICES	1.000	-	-	-	-	-	7.000	-	-	-	-	8.000
670 GRANTS ADMINISTRATION	0.750	-	-	-	-	-	-	-	-	-	-	0.750
685 STUDENT ENROLLMENT CENTER	1.000	-	-	-	-	-	2.000	1.000	-	3.000	-	7.000
686 PROFESSIONAL LEARNING	1.000	-	-	-	-	-	1.750	-	-	-	-	2.750
687 HUMAN RESOURCES	5.000	-	-	-	2.000	-	9.000	1.000	0.500	3.500	0.500	21.500
688 BUDGET SERVICES	1.000	-	-	-	-	-	5.150	-	-	-	-	6.150
689 INFORMATION TECHNOLOGY	7.000	-	-	-	-	-	-	43.000	-	2.000	-	52.000
690 FINANCE & ACCOUNTING	1.000	-	-	-	-	-	8.000	-	-	6.000	-	15.000
695 PURCHASING	1.000	-	-	-	-	-	-	-	-	3.000	-	4.000
698 HEALTH SERVICES	1.000	-	-	-	-	24.800	3.000	-	1.150	2.000	-	31.950
6 CENTRALIZED SERVICES TOTAL	**58.350**	**-**	**-**	**66.938**	**44.160**	**140.620**	**103.800**	**46.000**	**28.973**	**36.980**	**70.950**	**596.771**
791 MATERIALS MANAGEMENT	-	-	-	-	-	-	2.000	-	-	-	4.000	6.000
7 SERVICE CENTERS TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	**2.000**	**-**	**-**	**-**	**4.000**	**6.000**
925 SUMMIT CHARTER	-	-	-	-	-	-	-	-	-	-	2.000	2.000
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**	**-**	**-**	**-**	**4.000**	**5.000**
TOTAL GENERAL OPERATING FUND	**58.350**	**48.000**	**43.000**	**1,393.088**	**201.549**	**143.920**	**110.843**	**50.001**	**402.862**	**184.569**	**228.450**	**2,864.632**
OTHER DISTRICT FUNDS												
06 OPERATIONS AND TECHNOLOGY FUND	-	-	-	-	-	-	-	-	-	1.000	-	1.000
12 DIFFERENTIATED SCHOOL SUPPORT FUND	-	-	-	1.200	30.050	-	1.933	-	2.077	-	-	35.260
13 COMMUNITY SCHOOL PROGRAM	1.000	-	-	-	-	-	9.000	-	53.106	2.270	-	65.376
16 ATHLETIC FUND	1.000	-	-	-	-	-	-	-	-	-	-	1.000
18 RISK MANAGEMENT FUND	0.200	-	-	-	-	-	1.200	-	-	-	-	1.400
19 PRESCHOOL FUND	1.000	-	-	35.000	1.900	7.972	4.000	-	116.850	2.000	1.000	169.722
21 FOOD SERVICES FUND	1.000	-	-	-	-	-	10.000	-	-	3.000	109.864	123.864
22 GRANTS FUND	0.390	-	-	48.220	5.935	7.000	7.807	-	23.263	3.500	0.633	96.748
25 TRANSPORTATION FUND	1.600	-	-	-	-	-	7.820	-	33.750	16.000	154.250	213.420
41 BUILDING FUND	2.100	-	-	-	-	-	9.900	-	-	2.500	-	14.500
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	**9.090**	**-**	**-**	**84.420**	**37.885**	**14.972**	**54.660**	**-**	**229.046**	**30.270**	**265.747**	**726.090**
CHARTER SCHOOL FUND												
11 CHARTER SCHOOL FUND												
925 SUMMIT CHARTER	-	1.000	2.000	22.056	2.408		1.500	-	3.075	3.375	0.250	35.664
932 BOULDER PREP CHARTER	-	-	-	8.000	2.000	-	-	-	-	-	-	10.000
952 HORIZONS K-8 CHARTER	2.000	1.000	1.000	24.900	2.000	-	-	-	10.775	0.965	2.000	44.640
954 JUSTICE HIGH CHARTER	-	1.000	0.800	3.000	-	-	-	-	-	0.500	-	5.300
956 PEAK TO PEAK CHARTER	8.000	3.000	3.000	87.200	16.700	-	10.450	-	23.061	8.875	12.158	172.444
11 CHARTER SCHOOL FUND	**10.000**	**6.000**	**6.800**	**145.156**	**23.108**	**-**	**11.950**	**-**	**36.911**	**13.715**	**14.408**	**268.048**
ALL FUNDS GRAND TOTAL	**77.440**	**54.000**	**49.800**	**1,622.664**	**262.542**	**158.892**	**177.453**	**50.001**	**668.819**	**228.554**	**508.605**	**3,858.770**

Note: FTE displayed includes staff being budgeted from one-time dollars as outlined in the Budget Adjustment Plan" and conversions.

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 they receive the same state and local budget funds as other schools regardless of their Title I status.
- 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.

Enrollment	FTE
100 – 399	1.125 – 2.000
400– 600+	2.125 – 2.500

Financial Section

School Allocation Formulas (continued)

Elementary Level (continued)

7. Custodians: The custodial allocation for all schools is determined by International Sanitary Supply Association (ISSA) guidelines at a level 3 cleaning. Cleaning capacity up to 33,000 sq. ft. per custodian. 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 receive an allocation of .25 paraprofessional FTE per kindergarten 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: 100-300 =.50 FTE; 301-400= 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 allocation for all schools is determined by International Sanitary Supply Association (ISSA) guidelines at a level 3 cleaning. Cleaning capacity up to 33,000 sq. ft. per custodian. 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 .946 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 27.23:1. 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 8.48 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 this resulted in an increased staffing ratio of 27.23 for comprehensive high schools in 2025-26.

   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 and school size.

9. Custodians: The custodial allocation for all schools is determined by International Sanitary Supply Association (ISSA) guidelines at a level 3 cleaning. Cleaning capacity up to 33,000 sq. ft. per custodian. 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

School Allocation Formulas (continued)

High School (continued)

11. Paraeducators: Staffing is based on enrollment and .0104 hours per student FTE. The average is approximately 2.15 FTE for the larger schools and .27 FTE for smaller schools. The paraeducator allocation includes hours for regular programs and health rooms. Select schools are required to maintain a minimum of 0.50 FTE for health room staffing needs.

12. Pupil Services: 8.7 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	4.062	Interpreters
7.500	Clerical	0.875	COTA\OTA
1.000	Child Find Coordinator	188.851	Paraeducators
1.000	Transitional 18-21		
5.000	Teacher in Other Assignment		
0.800	Teacher Assistive Tech		
4.000	Charter School Teachers		
197.194	Special Education Teacher Assigned to Schools		
10.200	BCBA		
1.000	Preschool		
2.000	Child Find		
2.000	Audiologist		
2.000	Visual Impaired (Visual)		
3.000	Hearing Impaired (DHOH)		
59.150	Speech Language Specialist		
22.800	Occupational & Physical Therapist		
43.637	Social Workers/Psychologists		

Special Program Allocations (continued)

2. Instrumental Music: 26.821 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
   8.25 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
   0.375 Staff for classrooms with enrichment

   <u>Mapleton Early Childhood Center</u>
   1.000 Custodian
   1.000 Office Manager
   1.000 Health Para-Educator

   <u>Community Montessori</u>
   2.000 Teachers
   3.400 First Paraeducators
   0.25 Health Room Paraeducator
   0.25 Clerical

5. Culturally and Linguistically Diverse Education (CLDE): 60.54 ELD Teacher FTE

   ELD teacher FTE is allocated based on the number of Multilingual students (NEP and LEP designated) registered at each school. Each year, the CLDE department receives a total FTE allocation which is then distributed to BVSD schools. BVSD allocates FTE to schools for co-teaching at elementary and middle schools, which is an average of a 1.0 teacher serving 6 co-taught sections and a newcomer group daily. A full time Middle school teacher serves 5 co-taught sections and a class period for newcomers. High schools are allocated FTE for class sizes of 15-20 students and double that amount for newcomer students at Boulder HS and Centaurus High Schools. Multilingual student numbers are collected in March from the Vizlab Language Development Workbook, combined with the Transitions workbook for middle and high schools. Schools with less than 10 students are assigned a CLDE Itinerant Teacher Leader who focuses their attention on getting to know the students and families, and supports classroom teachers to meet the student's language needs across the school day.

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	9.28% of total Special Education budget
State Funds: Categorical Reimbursements	18.80% of total Special Education budget
Local Funds: School Finance Act, Mill Levy Override	71.92% of total Special Education budget

II. **Expenditures Over the Past Five Years: A Comparison**

Expenditures:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget
Salaries/Wages	$ 30,435,139	$ 33,093,576	$ 35,516,836	$ 39,846,745	$ 46,105,013
Benefits	$ 10,393,901	$ 10,335,518	$ 11,850,197	$ 13,597,541	$ 14,892,229
Purchased Services, Supplies, Capital Outlay	$ 1,382,713	$ 2,086,757	$ 2,821,493	$ 1,596,482	$ 2,389,292
Total General Operating and Preschool Fund Expenditures	**$ 42,211,753**	**$ 45,515,851**	**$ 50,188,526**	**$ 55,040,768**	**$ 63,386,534**
Charter Expenditures	723,419	841,096	1,047,100	995,449	1,005,403
Transportation and Other Expenditures	1,695,623	1,704,104	1,664,556	1,215,417	2,293,691
Maintenance of Effort	**$ 44,630,795**	**$ 48,061,051**	**$ 52,900,182**	**$ 57,251,634**	**$ 66,685,628**
Total Grant Expenditures [1, 2]	**$ 6,621,538**	**$ 7,177,175**	**$ 7,162,537**	**$ 6,597,132**	**$ 6,824,415**
Total Expenditures	**$ 51,252,333**	**$ 55,238,226**	**$ 60,062,719**	**$ 63,848,766**	**$ 73,510,043**
Personnel (full-time equivalents) [3, 4]					
Instructional Staff [4]	315.330	314.767	329.257	349.833	367.092
Paraprofessionals	232.097	214.648	191.861	198.673	206.963
Clerical	8.100	8.100	8.100	8.100	7.500
Administrators	5.000	5.000	5.000	5.000	5.000
Total General Fund & Grant Personnel	**560.53**	**542.51**	**534.22**	**561.61**	**586.56**
October Pupil Count	3,417	3,613	3,821	4,023	3,959
December Pupil Count [5]	3,636	3,543	3,679	3,897	4,081
Per October Pupil Expenditure	**$ 14,999**	**$ 15,289**	**$ 15,719**	**$ 15,871**	**$ 18,568**
Per December Pupil Expenditure	**$ 14,097**	**$ 15,590**	**$ 16,325**	**$ 16,383**	**$ 18,012**
State Categorical Reimbursement	$ 7,554,445	$ 10,004,770	$ 11,487,957	$ 12,946,560	$ 13,816,768
State Child Find Reimbursement	$ 142,437	$ -	$ -	$ -	$ -

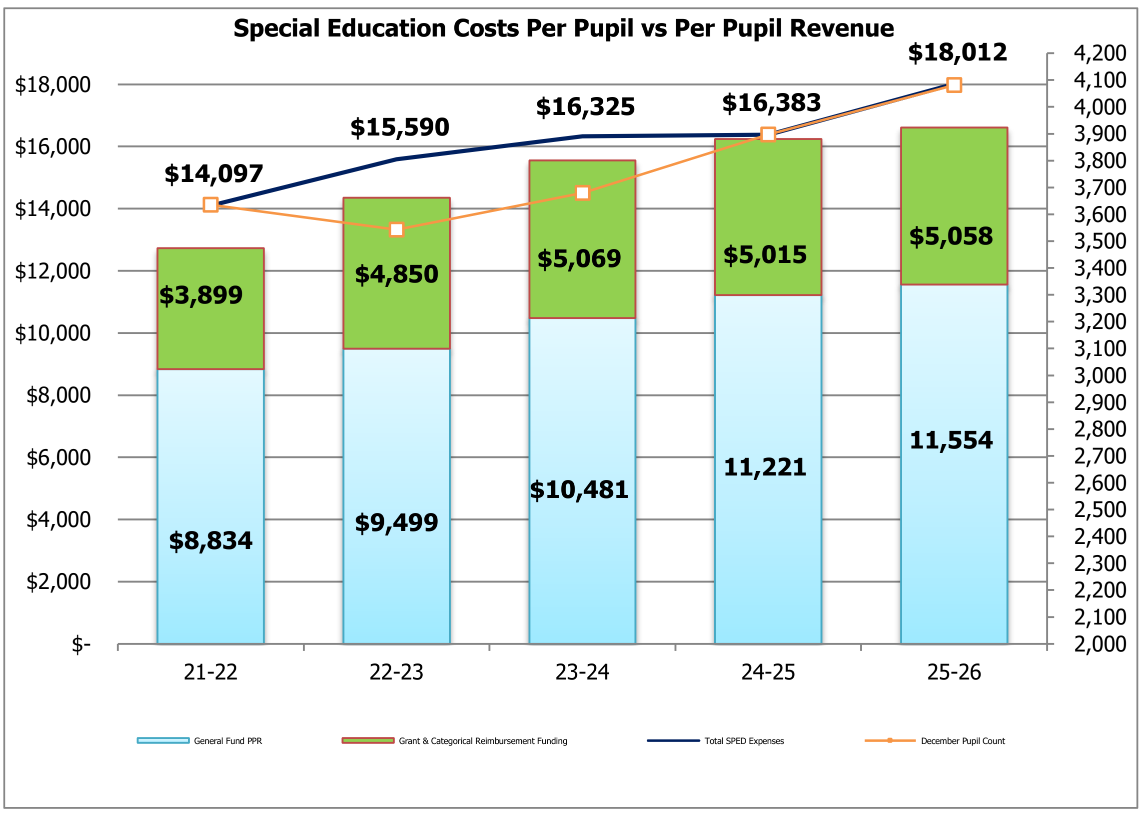
1 Total grant expenditures amounts for prior years have been adjusted to reflect pass-through transfers.
2 Personnel figures reflect both the General Operating Fund and Grant Fund.
3 Includes Special Skills Aide hours converted to FTE. And Charter school FTE.
4 Actual FTE are a point in time number and may change depending on the date used.
5 December Count budget is an estimate based on the prior years' counts, a 3.0% increase from October.

Special Education Costs

Over the last five years, the number of students in Special Education has increased 12.2 percent while per pupil revenue (PPR) increased 30.8 percent. The difference between PPR as compared to total special education costs per student, however, continues to show a shortfall, which has increased approximately 4.5 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 0.5 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 29.7 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	139,817,168	169,523,819	309,340,987
Revenues	602,863,232	257,567,617	860,430,849
Transfers Between Funds	(2,966,961)	2,966,961	-
Total Funds Available	739,713,439	430,058,397	1,169,771,836
Expenditures	619,672,115	182,418,165	802,090,281
Transfers Between Funds	(2,966,961)	2,966,961	-
TABOR Amendment Reserves	67,280,073	7,654,274	74,934,347
Other Appropriated Reserves	52,761,250	239,985,958	292,747,208
Total Appropriations	736,746,477	433,025,359	1,169,771,836
Non-appropriated Reserves	-	-	-
Total Appropriations and Non-appropriated Reserves	736,746,477	433,025,359	1,169,771,836

$1,169,771,836	Appropriations
78,452,185	Transfers
$1,248,224,021	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	114,770,090	-	20,040,943	5,006,135	139,817,168
Revenue:					
State Formula					
Local Property Tax	281,212,269	-	-	-	281,212,269
State Equalization	22,328,897	-	-	-	22,328,897
Specific Ownership Tax	13,460,414	-	-	-	13,460,414
Local Sources					
Other Property Tax	82,862,630	-	47,505,221	-	130,367,851
Other Specific Ownership Tax	6,934,153	-	-	-	6,934,153
Tuition	2,974,714	-	-	-	2,974,714
Interest on Investments	3,250,000	-	350,000	235,000	3,835,000
Fees	680,000	-	-	-	680,000
Proceeds from Borrowing	-	-	-	-	-
Other	25,366,271	341,184	1,230,433	46,974,856	73,912,744
County Sources	-	-	-	.	-
State Sources					
Career and Technical Education	1,540,457	-	-	-	1,540,457
Special Education	13,816,768	-	-	-	13,816,768
Transportation	-	-	3,370,630	-	3,370,630
Other	13,870,072	3,628,673	5,773,929	-	23,272,674
Federal Sources					-
Public Law 81-874 (Impact Aid)	-	-	-	-	-
Career and Technical Education	-	-	-	-	-
Transportation	-	-	-	-	-
Special Education	-	6,336,165	-	-	6,336,165
Other	2,500,000	9,693,978	6,626,518	-	18,820,496
Total Revenue	470,796,645	20,000,000	64,856,731	47,209,856	602,863,232
Transfers Out	(77,646,710)	-	-	-	(77,646,710)
Transfers In	62,836,881	-	11,842,868	-	74,679,749
Revenue from Other Sources	0	-	-	-	-
Return of State Categoricals	-	-	-	-	-
Allocation From General Fund	-	-	-	-	-
Total Net Revenue	455,986,816	20,000,000	76,699,599	47,209,856	599,896,271
Estimated Funded Pupil Count	26,581	26,581	26,581	26,581	26,581
Budgeted Net Revenue Per Funded Pupil	17,155	752	2,885	1,776	22,569

(1) The General Fund is comprised of the General Operating Fund (Fund 10), the Charter Fund (Fund 11), Differentiated School Support Fund (Fund 12) the Community Schools Fund (Fund 13), the Athletics Fund (Fund 16), the Risk Management Fund (Fund 18) and the Preschool 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 06).
(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	316,786,170	20,000,000	-	-	336,786,170
Instructional Support Services	61,294,321	-	-	-	61,294,321
School Management	33,788,530	-	-	-	33,788,530
Subtotal	411,869,021	20,000,000	-	-	431,869,021
District Wide Support Services					
District Management	6,462,498	-	-	-	6,462,498
Plant Operations & Maintenance	18,536,655	-	30,985,083	-	49,521,738
Pupil Transportation	-	-	19,549,477	-	19,549,477
Food Services	-	-	16,097,442	-	16,097,442
Other Support Services	34,657,053	-	6,543,763	47,942,172	89,142,988
District Wide Support Services Subtotal	59,656,206	-	73,175,765	47,942,172	180,774,143
Community Services	7,028,951	-	-	-	7,028,951
Debt Services	-	-	-	-	-
Other Operating Expenditures	-	-	-	-	-
Total Budgeted Expenditures	478,554,178	20,000,000	73,175,765	47,942,172	619,672,115
Estimated Funded Pupil Count	26,581	26,581	26,581	26,581	26,581
Budgeted Expenditures Per Funded Pupil	18,004	752	2,753	1,804	23,313
TABOR Amendment Reserves	59,235,824	-	3,770,430	4,273,819	67,280,073
Other Appropriated Reserves	32,966,903	-	19,794,347		52,761,250
Non-appropriated Reserves	-	-	-	-	-

(1) The General Fund is comprised of the General Operating Fund (Fund 10), the Charter Fund (Fund 11), Differentiated School Support Fund (Fund 12) the Community Schools Fund (Fund 13), the Athletics Fund (Fund 16), the Risk Management Fund (Fund 18) and the Preschool 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 06).
(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	67,694,508	91,882,844	9,946,467	169,523,819
Revenue:				
Local Sources				
Property Tax	73,110,000	-	-	73,110,000
Specific Ownership Tax	-	-	-	-
Interest on Investments	2,000,000	3,420,430	-	5,420,430
Fees	-	-	-	-
Tuition	-	-	-	-
Proceeds from Borrowing	-	-	-	-
Other	-	166,393,435	12,523,736	178,917,171
County Sources	-	-	-	-
State Sources				
Vocational Education	-	-	-	-
Special Education	-	-	-	-
Transportation	-	-	-	-
Other	-	16	-	16
Federal Sources				
Public Law 81-874 (Impact Aid)	-	-	-	-
Vocational Education	-	-	-	-
Special Education	-	-	-	-
Other	-	120,000	-	120,000
Total Revenue	75,110,000	169,933,881	12,523,736	257,567,617
Transfers (Out)	-	-	-	-
Transfers (In)	-	2,966,961	-	2,966,961
Allocation from the General Fund	-	2,966,961	-	2,966,961
Total Net Revenue	75,110,000	172,900,842	12,523,736	260,534,578
Estimated Funded Pupil Count	26,581	26,581	26,581	26,581
Budgeted Net Revenue Per Funded Pupil	2,826	6,505	471	9,802

(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 41) 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 23).

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	-	1,973,301	-	1,973,301
Pupil Transportation	-	-	-	-
Food Services	-	-	-	-
Other Support Services	-	90,292,182	-	90,292,182
District Wide Support Services Subtotal	-	92,265,483	-	92,265,483
Community Services	-	-	-	-
Debt Services	72,256,319	-	-	72,256,319
Other Expenditures	-	5,501,363	12,395,000	17,896,363
Total Budgeted Expenditures	72,256,319	97,766,846	12,395,000	182,418,165
Estimated Funded Pupil Count	26,581	26,581	26,581	26,581
Budgeted Expenditures Per Funded Pupil	2,718	3,678	466	6,863
TABOR Amendment Reserves	-	7,280,362	373,912	7,654,274
Other Appropriated Reserves	70,548,189	159,736,478	9,701,291	239,985,958
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 41) 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 23).

Computation of Legal Debt Margin
(Unaudited)

Assessed Valuation	$ 9,594,871,164
Debt Limit Percentage	20.00%
Legal Debt Limit	1,918,974,233
Debt Outstanding	849,610,000
Legal Debt Margin	$ 1,069,364,233

	2022	2023	2024	2025
Debt Limit	$ 1,584,629,090	$ 1,558,485,717	$ 1,907,500,397	$ 1,918,974,233
Debt Applicable To Limit	749,265,000	913,760,000	881,390,000	849,610,000
Legal Debt Margin	$ 835,364,090	$ 644,725,717	$ 1,026,110,397	$ 1,069,364,233
Total Debt Applicable As A Percentage Of Debt Limit	47.28%	58.63%	46.21%	44.27%

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.

Changes in Debt

Information provided here is what was reported on the 2025 audit. As of June 30, 2025, the district reported general obligation bond indebtedness of $849,610,000 (not including bond premiums) with annual principal and interest payments for fiscal year 2026 at $72,253,819. The district will pay the last principal payment of existing debt on December 1, 2053. Additionally, the district reported capital leases of $2,390,951, and long-term obligations for compensated absences of $16,361,010.

Long-Term Debt

Following is a summary of long-term debt transactions of the district for the year ended June 30, 2025.

	Balances 7/1/24	Additions	Payments	Balances 6/30/25	Due Within One Year
Governmental Activities					
General Obligation Bonds	$ 881,390,000	$ -	$ 31,780,000	$ 849,610,000	$ 33,675,000
Bond Premium	74,268,402	-	6,015,747	68,252,655	-
Direct Borrowing	1,538,820	2,456,664	714,683	3,280,801	666,426
Leases	2,354,951	956,722	920,722	2,390,951	799,208
SBITAs	7,141,251	-	2,527,502	4,613,749	649,452
Compensated Absences*	14,161,649	2,199,361	-	16,361,010	12,010,371
Total	$ 980,855,073	$ 5,612,747	$ 41,958,654	$ 944,509,166	$ 47,800,457

*GASB Statement No. 101, *Compensated absences* allows for the netting of activity.

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, 2025, the district reported a liability of $11,958,899 for its proportionate share of the net OPEB liability.

Long-Term Debt (continued)

General Obligation Bonds

General obligation bonds payable at June 30, 2025, 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%.	$ 160,285,000
$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%.	$ 108,860,000
$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%.	118,335,000
$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%.	37,130,000
$250,000,000 General Obligation Bonds, Series 2015. Issued to implement a district-wide capital construction and improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2044. Interest accrues at rates ranging from 4.00% to 5.00%.	235,000,000
Total	$ 849,610,000

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

Year Ended June 30,	Principal	Interest	Total
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	34,901,593	60,716,593
2030	26,960,000	33,668,875	60,628,875
2031 - 2035	155,125,000	147,970,850	303,095,850
2036 - 2040	193,410,000	108,196,094	301,606,094
2041 - 2045	246,075,000	54,719,872	300,794,872
2046 - 2050	94,250,000	14,105,831	108,355,831
2051 - 2053	26,130,000	1,696,600	27,826,600
Total	$ 849,610,000	$ 507,108,147	$1,356,718,147

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.

On January 7, 2025, the district financed 18 school buses in the amount of $2,456,664, with a fixed interest rate of 4.463% per year to be repaid over 7 years.

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

Year Ended June 30,	Principal	Interest	Total
2026	$ 666,426	$ 97,659	$ 764,085
2027	565,344	116,990	682,334
2028	590,755	91,580	682,335
2029	617,308	65,026	682,334
2030	466,528	37,277	503,805
2031	374,440	16,711	391,151
Total	$ 3,280,801	$ 425,243	$ 3,706,044

Lease Obligations

District Copiers and Vehicles

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

Year Ended June 30,	Principal	Interest	Total
2026	$ 799,208	$ 56,229	$ 855,437
2027	572,606	37,163	609,769
2028	517,824	21,721	539,545
2029	417,126	8,077	425,203
2030	84,187	1,161	85,348
Total	$ 2,390,951	$ 124,351	$ 2,515,302

Subscription-Based Information Technology Arrangements

The future subscription payments under SBITA agreements are as follows:

Year Ended June 30,	Principal	Interest	Total
2026	$ 649,452	$ 167,164	$ 816,616
2027	677,530	139,086	816,616
2028	706,823	109,793	816,616
2029	779,827	77,620	857,447
2030	858,110	42,209	900,319
2031 - 2032	942,007	3,328	945,335
Total	$ 4,613,749	$ 539,200	$ 5,152,949

GENERAL FUND

General Operating Fund

Summary

	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Audited Actual	2024-25 Audited Actual	2025-26 Revised Budget	PROJECTED BUDGET* 2026-27	2027-28	2028-29
Generally Accepted Accounting Principles (GAAP) Fund Balance (Inc Unspent Reserves)	**$ 73,399,443**	**$ 71,224,954**	**$ 75,797,321**	**$ 82,366,205**	**$ 83,057,587**	$ 56,762,429	$ 40,699,967	$ 39,466,035
GAAP BASIS BEGINNING BALANCE & RESERVES								
Total One-Time Funds	**$ 31,978,900**	**$ 23,551,797**	**$ 28,928,674**	**$ 26,409,379**	**$ 26,419,793**	$ 2,650,128	$ 1,005,390	$ 10,856
Carryover Funds	7,760,254	10,226,949	9,001,227	10,354,173	10,189,001	-	-	-
Subtotal Beginning Balance	**7,760,254**	**10,226,949**	**9,001,227**	**10,354,173**	**10,189,001**	-	-	-
Warehouse GAAP Reserve	585,961	455,062	761,773	580,959	574,914	425,000	425,000	425,000
Information Technology GAAP Reserve	-	1,939,931	234,963	124,004	1,999,044	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	285,884	286,150	314,946	315,100	487,123	487,123	487,123
Multi Year Projects	-	-	-	4,206,210	4,679,594	14,355,746	-	-
Other GAAP Reserves	475,469	999,187	786,422	3,409,510	-	-	-	-
Contingency Reserve	12,170,777	12,894,939	14,056,064	14,724,014	15,817,223	15,653,961	15,618,545	15,481,746
District Reserve - Unrestricted	10,700,000	10,700,000	10,700,000	10,700,000	10,700,000	10,700,000	10,700,000	10,700,000
Emergency Reserve (TABOR)	9,128,082	9,671,205	10,542,048	11,043,010	11,862,918	11,740,471	11,713,909	11,611,310
Subtotal Reserves	**33,660,289**	**37,446,208**	**37,867,420**	**45,602,653**	**46,448,793**	54,112,301	39,694,577	39,455,179
TOTAL BEGINNING BALANCE & RESERVES	**$ 73,399,443**	**$ 71,224,954**	**$ 75,797,321**	**$ 82,366,205**	**$ 83,057,587**	$ 56,762,429	$ 40,699,967	$ 39,466,035
TOTAL REVENUE	**371,075,033**	**384,025,439**	**415,139,489**	**431,413,013**	**441,895,103**	444,120,489	457,640,598	468,571,594
TOTAL SOURCES	**$ 444,474,476**	**$ 455,250,393**	**$ 490,936,810**	**$ 513,779,218**	**$ 524,952,690**	$ 500,882,918	$ 498,340,565	$ 508,037,629
TOTAL EXPENDITURES	**$ 306,484,891**	**$ 326,860,662**	**$ 342,333,558**	**$ 365,653,117**	**$ 391,349,026**	$ 390,463,617	$ 387,043,655	$ 394,260,485
TOTAL RESERVES	**-**	**-**	**-**	**-**	**54,112,301**	39,694,577	39,455,179	39,960,357
TOTAL TRANSFERS	**66,764,631**	**52,592,410**	**66,237,047**	**65,068,514**	**76,841,235**	69,719,334	71,830,875	73,807,491
TOTAL USES	**$ 373,249,522**	**$ 379,453,072**	**$ 408,570,605**	**$ 430,721,631**	**$ 522,302,562**	$ 499,877,528	$ 498,329,709	$ 508,028,333
BUDGET BASIS ENDING FUND BALANCE	**$ 71,224,954**	**$ 75,797,321**	**$ 82,366,205**	**$ 83,057,587**	**$ 2,650,128**	$ 1,005,390	$ 10,856	$ 9,296
Generally Accepted Accounting Principles (GAAP) Fund Balance (Inc Unspent Reserves)	**$ 71,224,954**	**$ 75,797,321**	**$ 82,366,205**	**$ 83,057,587**	**$ 56,762,429**	$ 40,699,967	$ 39,466,035	$ 39,969,653

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

General Operating Fund (continued)

Revenue Summary

	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Audited Actual	2024-25 Audited Actual	2025-26 Revised Budget	PROJECTED BUDGET* 2026-27	2027-28	2028-29
REVENUE								
Local Sources								
Property Taxes - Current	$ 207,157,558	$ 209,631,872	$ 254,320,646	$ 254,539,822	$ 274,110,634	$ 280,963,400	$ 289,673,265	$ 296,625,423
Property Taxes - Election	75,635,637	75,860,069	80,383,281	80,826,044	82,862,630	84,934,196	87,567,156	89,668,768
Property Tax - Credits/Abatements	1,762,696	1,379,312	1,377,931	2,944,847	6,801,635	1,378,550	1,421,285	1,455,396
Property Taxes - Delinquent	507,433	440,573	422,419	593,917	300,000	300,000	200,000	200,000
Specific Ownership Taxes - Non-equalized	6,757,513	6,821,056	7,569,743	7,758,667	6,776,618	6,946,033	7,161,360	7,333,233
Specific Ownership Taxes - Equalized	11,294,976	11,542,487	11,547,781	12,694,791	13,617,949	13,958,398	14,391,108	14,736,495
Tuition and Student Fees	1,034,448	1,339,189	1,413,139	1,603,211	834,000	834,000	859,854	880,490
Interest	200,585	1,905,853	3,729,788	3,403,864	3,250,000	2,000,000	2,062,000	2,111,488
Services Provided to Charters	5,502,498	5,959,314	6,670,472	6,616,444	7,429,698	7,615,440	7,851,519	8,039,955
Lease Proceeds	617,562	377,482	217,826	444,486	180,000	180,000	180,000	180,000
Miscellaneous Revenue	569,503	640,086	2,060,023	2,002,202	2,067,875	378,985	390,734	400,112
Indirect Cost Reimbursement	1,943,854	1,358,180	2,167,991	2,640,924	1,924,798	1,972,918	2,034,078	2,082,896
Subtotal Local Sources	**$ 312,984,263**	**$ 317,255,473**	**$ 371,881,040**	**$ 376,069,219**	**$ 400,155,837**	**$ 401,461,920**	**$ 413,792,359**	**$ 423,714,256**
State Sources								
Finance Act	$ 45,818,548	$ 51,408,884	$ 25,204,897	$ 36,515,370	$ 22,353,897	$ 22,912,744	$ 23,623,039	$ 24,189,992
Career and Technical Reimbursement	1,387,160	1,682,249	1,620,720	1,552,642	1,540,457	1,578,968	1,627,916	1,666,986
Special Education Reimbursement	7,554,445	10,004,770	11,487,957	12,946,560	13,816,768	14,162,187	14,545,194	14,850,420
READ Act	193,943	394,911	380,313	406,202	497,182	447,310	461,177	472,245
ELPA Reimbursement	537,476	550,587	674,317	729,519	764,973	784,097	808,404	827,806
Gifted and Talented Reimbursement	296,976	284,900	297,503	294,898	290,989	298,263	307,509	314,889
CDE Audit Adjustments/Assessment	-	(40,327)	-	(333,341)	(25,000)	(25,000)	(25,000)	(25,000)
Other State Revenue	482,406	-	790,166	94,278	-	-	-	-
Subtotal State Sources	**$ 56,270,954**	**$ 64,285,974**	**$ 40,455,873**	**$ 52,206,128**	**$ 39,239,266**	**$ 40,158,569**	**$ 41,348,239**	**$ 42,297,338**
Federal Sources								
Medicaid Reimbursements	1,819,816	2,483,992	2,802,576	3,137,666	2,500,000	2,500,000	2,500,000	2,560,000
Subtotal Federal Sources	**$ 1,819,816**	**$ 2,483,992**	**$ 2,802,576**	**$ 3,137,666**	**$ 2,500,000**	**$ 2,500,000**	**$ 2,500,000**	**$ 2,560,000**
TOTAL REVENUE	**$ 371,075,033**	**$ 384,025,439**	**$ 415,139,489**	**$ 431,413,013**	**$ 441,895,103**	**$ 444,120,489**	**$ 457,640,598**	**$ 468,571,594**

General Operating Fund (continued)

Expenditures, Reserve & Transfer Summary

	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Audited Actual	2024-25 Audited Actual	2025-26 Revised Budget	PROJECTED BUDGET* 2026-27	2027-28	2028-29
EXPENDITURES:								
101-125 Administrators & Principals	$ 25,261,392	$ 26,055,034	$ 28,566,028	$ 30,525,054	$ 32,217,224	$ 32,422,655	$ 32,377,757	$ 32,654,823
201-224 Teachers and Instructional Support	197,798,227	204,417,561	214,590,654	223,503,941	232,812,387	232,632,697	230,939,220	235,090,915
231-250 Other Licensed Student Support Staff	14,090,632	14,949,721	16,350,930	18,045,513	21,373,828	21,208,174	20,640,627	20,386,002
300-359 Professional Support Staff	10,076,687	11,865,408	13,730,951	15,493,732	16,223,277	16,028,859	15,475,754	15,714,172
360-390 Technical Support Staff	5,375,992	5,597,245	6,590,695	6,668,433	7,560,736	7,149,754	6,321,396	6,473,110
401-490 Para educators & Aides	18,678,911	21,224,063	22,017,667	24,036,848	25,067,402	25,094,087	24,822,004	25,417,732
500-516 Office & Admin Support Staff	14,517,080	14,709,747	16,168,521	16,553,365	16,503,688	16,066,280	15,864,335	16,245,079
600-637 Crafts/Trades Services	16,258,526	17,004,656	18,665,224	19,545,256	20,764,040	20,433,141	19,666,054	20,138,039
Subtotal Salaries and Benefits	**$ 302,057,447**	**$ 315,823,435**	**$ 336,680,670**	**$ 354,372,142**	**$ 372,522,582**	**$ 371,035,647**	**$ 366,107,147**	**$ 372,119,872**
Purchased Prof & Tech Services	$ 6,631,822	$ 5,358,514	$ 6,192,988	$ 6,852,385	$ 9,815,581	$ 10,060,971	$ 10,372,861	$ 10,621,810
Purchased Property Services	3,859,012	3,562,009	3,870,775	4,709,852	3,696,520	3,788,933	3,906,390	4,000,143
Other Purchased Services	2,553,704	2,710,074	3,153,686	3,830,681	3,510,864	3,598,636	3,710,194	3,799,239
Supplies	15,333,539	21,073,275	15,826,302	19,809,150	28,279,757	28,986,751	29,885,340	30,602,588
Cost Allocated to Operation and Technology Fund	(28,491,083)	(26,536,720)	(28,781,037)	(29,414,537)	(29,414,537)	(29,414,537)	(29,414,537)	(29,414,537)
Capital Outlay - Copiers	617,562	377,482	100,105	444,485	180,000	180,000	180,000	180,000
Property and Other Uses of Funds	3,922,888	4,492,593	5,290,069	5,048,959	2,758,259	2,227,216	2,296,260	2,351,370
Subtotal Non Personnel Expenditures	**$ 4,427,444**	**$ 11,037,227**	**$ 5,652,888**	**$ 11,280,975**	**$ 18,826,444**	**$ 19,427,970**	**$ 20,936,508**	**$ 22,140,613**
TOTAL EXPENDITURES	**$ 306,484,891**	**$ 326,860,662**	**$ 342,333,558**	**$ 365,653,117**	**$ 391,349,026**	**$ 390,463,617**	**$ 387,043,655**	**$ 394,260,485**
RESERVES:								
Contingency Reserve	$ -	$ -	$ -	$ -	$ 15,653,961	$ 15,618,545	$ 15,481,746	$ 15,770,419
% of Expenditures	0.0%	0.0%	0.0%	0.0%	4.0%	4.0%	4.0%	4.0%
Emergency Reserve	-	-	-	-	11,740,471	11,713,909	11,611,310	11,827,815
% 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	-		-	-	14,355,746	-	-	-
Other GAAP Reserves	-	-	-	-	-	-	-	-
Multi Year Contract Reserve	-	-	-	-	487,123	487,123	487,123	487,123
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	**$ -**	**$ -**	**$ -**	**$ -**	**$ 54,112,301**	**$ 39,694,577**	**$ 39,455,179**	**$ 39,960,357**
TRANSFERS TO:								
Risk Management Fund	$ 6,915,896	$ 4,915,896	$ 4,965,896	$ 7,410,366	$ 7,840,366	$ 7,940,366	$ 8,140,366	$ 8,535,735
Capital Reserve Fund	2,781,574	2,677,961	3,677,961	2,802,961	2,966,961	3,041,135	3,135,410	3,210,660
Charter Fund	27,588,816	29,838,384	32,768,059	34,852,743	35,922,969	36,821,043	37,962,495	38,873,595
Preschool Fund	6,155,223	6,845,156	4,966,568	6,713,200	7,177,740	7,357,184	7,585,257	7,767,303
Health Insurance Fund	-	-	-	2,500,000	-	-	-	-
Food Services	-	-	517,139	2,048,269	2,868,561	2,940,275	2,968,155	3,038,193
Technology Fund	-	-	-	-	-	-	-	-
Transportation Fund	5,452,046	6,474,403	7,148,206	6,926,629	8,974,307	9,437,165	9,729,717	9,963,230
Athletic Fund	2,222,576	2,040,610	2,448,218	2,619,821	2,895,806	2,987,641	3,114,950	3,224,250
Differentiated School Support	15,814,000	-	10,000,000	-	9,000,000	-	-	-
TRANSFERS FROM:								
Community Schools Fund	$ (165,500)	$ (200,000)	$ (255,000)	$ (805,475)	$ (805,475)	(805,475)	(805,475)	(805,475)
TOTAL TRANSFERS	**$ 66,764,631**	**$ 52,592,410**	**$ 66,237,047**	**$ 65,068,514**	**$ 76,841,235**	**$ 69,719,334**	**$ 71,830,875**	**$ 73,807,491**
TOTAL USES	**$ 373,249,522**	**$ 379,453,072**	**$ 408,570,605**	**$ 430,721,631**	**$ 522,302,562**	**$ 499,877,528**	**$ 498,329,709**	**$ 508,028,333**

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 Other Reserves-Restricted beginning fund balance for 2025-26 includes the reserves necessary for a multi-year employee contract, reserve for climate conditions, projects which span multiple years, and the Information Technology and Warehouse inventory reserve. The unused 2024-25 TABOR emergency reserve and contingency reserve are also considered part of the 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 2025-26 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 2021-22	Audited Actual 2022-23	Audited Actual 2023-24	Audited Actual 2024-25	Revised Budget 2025-26
Restricted	$7,760,254	$10,226,949	$9,001,227	$10,354,173	$10,189,001
TABOR Reserve	9,128,082	9,671,205	10,542,048	11,043,010	11,862,918
Contingency Reserve	12,170,777	12,894,939	14,056,064	14,724,014	15,817,223
District Reserves- Unrestricted	10,700,000	10,700,000	10,700,000	10,700,000	10,700,000
Other Reserves-Restricted*	1,661,430	4,180,064	2,569,308	9,135,629	8,068,652
Unrestricted	31,978,900	23,551,797	28,928,674	26,409,379	26,419,793
Total GAAP Fund Balance	**$73,399,443**	**$71,224,954**	**$75,797,321**	**$82,366,205**	**$83,057,587**

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

Major Sources of Revenue

Revenue Assumptions

School Finance Act funding for BVSD of $11,554 per funded pupil is an increase of 3.0 percent as compared to the 2024-25 Revised Budget per pupil funding.

The SFA total program computation is based on the pupil count taken on October 1 of the fiscal year. For 2025-26, total funded enrollment is projected to be 27,077.4 which includes 496.3 additional students due to averaging. The actual K-12 funded pupil count number is determined in late November after the student enrollment data is collected, audited by district staff, and verified with the Colorado Department of Education.

Estimated revenue from the SFA based on the projected funded enrollment is $312.9M. This number is then adjusted in the budget to account for uncollectable property tax.

General Operating Fund (continued)

Local Revenues

Local Revenues

- Property taxes are the largest source of revenue for the district. This tax is levied on all the taxable property within the district for the functions of the General Operating Fund, but is separate from the taxes levied by the district for the Bond Redemption Fund, Transportation Fund, and Operations & Technology Fund. Based on the following calculation, it is estimated that the district will receive $276.9M in local property taxes for funding operations in 2025-26 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		$	312,852,280
Minus: State Finance Act Funding [1]			(22,353,897)
Equalized Specific Ownership Tax [2]			(13,617,949)
School Finance Act Local Property Tax Amount		$	276,880,434
Plus: Override Elections:			
	1991	$	7,062,468
	1998		10,600,000
	2002		15,000,000
	2010		51,033,267
Total Override Elections		$	83,695,735
TOTAL ESTIMATED GENERAL OPERATING FUND TAX LEVY [2]			**$360,576,169**

[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 (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 realize an increase of $900K for a total of $13.6M.

- Specific ownership taxes (Non-Equalized) is tax collected by the county for yearly motor vehicle registration and is outside of the SFA formula. As compared to 2024-25 Revised Budget this is expected to decrease by $0.9K to a total of $6.7M.

- Property Tax – Credits/Abatements The budget at $6.8M reflects the expected ongoing and one-time budget ($5.4M) for the current year and the removal of the prior year $1.6M one-time revenue budget.

- Interest is expected to be $3.2M ongoing and one-time ($1.2M) budget and will be monitored if favorable rates continue.

- Tuition income Beginning in the 2025-26 budget year, the District Online Learning Department financial activity is moving to the Community Schools Fund, therefore the ongoing revenue from that operation has been removed.

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 ongoing budget of $379K. Prior year one-time donations and other revenue have been removed and a new one-time donation of $1.7M has been included. Donations include support from Impact on Education, E-Rate and Legal Settlements.

- 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 Services Fund. The allowable indirect rate to charge these areas fluctuates each year and due to the drop in the rate to be able to charge next year, this revenue has decreased as compared to the prior year. In addition, as grants which had been allowed to charge indirect rates may be reducing or being cut, this will have a direct impact to the general fund revenue line.

- 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 increase as compared to the prior Revised. Personnel assumption increases for central services that charters pay the District, non-charter District declining enrollment factor, negotiation contract purchases, 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 2025-26 is $22.4M. 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 Gifted and Talented, 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 4.2 percent which is higher than the cost of living increase from the State at 2.3 percent. The increase is being realized in Special Education Categorical at an estimated 6.9 percent.

Major Expenditures

Expenditure Assumptions

Expenditures for the continuation of current programs and services are built upon the established base budgets along with estimated 2024-25 ending fund balance, except as noted in the 2025-26 “Budget Adjustment Plan.” District revenues fund the following priorities: providing a competitive employee compensation package, 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 2025-26 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 an estimation of COLA for non-BVEA and compensation for BVEA of ($2.2M), steps ($4.1M), and $1.3M for variable benefits related to the step and COLA raises. 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 pilot program). The staffing formula for classroom teachers has been adjusted to account for any change in student enrollment ($3.0M) which for the 2025-26 has declined. The budget also includes an ongoing decrease in the Online Learning Department to Community Schools Fund and an ongoing assumption of $1.0M saving in compensation at mid-year. There was $2.7M reduction in non-class size staffing formulas due to enrollment impacts, $2.1M ongoing in Special Education staffing needs and $1.0M in Middle Level Bilingual Expansion program and VIP Literacy needs. One-time support was included for the four-week Summer Summit program, Campus Monitors and for Mental Health Advocates.

  One-time budget of $3.0M for staffing reserves has been included to help with one-time staffing needs in general education as well as unassigned and displaced teachers. Other one-time needs include $1.0M in one-time substitute teacher pay and $1.1M in Special Education support for Moderate Student needs pilot program for next year. Other one-time additions include Grad Plus Building Based Coordinators, year two of three of the Strategic Support team as well one-time stipends to custodians for snow removal. Other one-time items include negotiated compensation for the Paraeducators, including $250K for the RBT Stipend, $113K for one additional holiday, $319K for a retirement incentive, and $58K for a longevity increment increase. The 2025-2026 Budget also includes retention stipends (one-time) for returning employees in November. Budget has been increased $500 per employee ($975K) for non-BVEA staff and 1.0 percent ($2.3M) retention stipend for BVEA employees returning from the prior school year.

  Negotiation market surveys and salary adjustments as well as 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 4.6 percent in health insurance in 2025-26 ($1.5M). 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. In addition, this year built into the budget is a one-time PERA Audit finding for prior salaries which were found to be PERA-includable.

General Operating Fund (continued)

Expenditure Assumptions (continued)

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

- 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 high school graduation, translation services, legal services, operation and maintenance requests, devises for staff and students, concurrent enrollment tuition support, market request by a consultant, English Language Arts as well as Physical Education textbook and materials, BVSD is the Place to be Showcase, security professional development and badging, health curriculum, Special Education settlements as well as out of district placements, communications marketing and support for messaging system as well as accessibility website monitoring. Information Technology device security and software adjustments, bilingual materials, Seal of Climate Literacy support, Family Engagement Team support, Grad+ software, as well as and other fees, contracts, and services. Inflation has been added ongoing for utilities, software and phone services. Online Learning has now been moved out of the General Fund and into the Community Schools Fund. This change affected the tuition revenue as mentioned above, as well as expense for compensation and in this section, in tuition and supplies.

- Budget Items not Approved – Due to declining enrollment and a new school finance act enacted by the legislature, new funding was significantly constrained for the 2025-26 fiscal year. Budget requests were limited to critical items only and offset with budget reductions. As a result, many items were not brought forward for consideration. Staff compensation was the most significant request for funding with one additional continued request for technology infrastructure and were not funded:

    - Employee cost of living increase at the rate of inflation, $5.6M
    - Network Infrastructure, $4.0M
    - Physical Education Supplies, $300K

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 ($14.4M) which have been approved as one-time have been built in, including dollars to support the final year of the Strategic Team Support, Long Range Planning Reserve ($5.0M), and a Special Education Staffing Reserve ($2.0M). This Budget also reserves $500K for potential impacts due to climate conditions, $250K for IT (computer) inventory, $487K for multi-year contract obligations, and $425K for warehouse inventory.

General Operating Fund (continued)

Reserve and Transfer Assumptions (continued)

- Transfers – The total amount of the Capital Reserve Fund and Risk Management Fund transfers is $10.8M. The Risk Management Fund will increase by $430K as compared to the prior year due to an estimated policy inflation. There is one-time project approved in the Capital Reserve Fund for $164K.

  The General Operating Fund will transfer $7.2M into the Preschool Fund to help support the increase of COLA, Steps and benefit rates for employees in Early Childhood. In addition, the General Fund is supporting the Fund due to less than 1.0 percent increase from the Colorado Department of Early Childhood payment rates for Universal Preschool in Colorado. Included in the transfer to the Fund is support for the Preschool Enrichment Program which is in its second year of activity in this Fund after being transferred out of Community Schools. The Preschool Fund has built in indirect charges, and this year it was built with a one-time donation from Impact on Education to support preschool enrollment.

  The Transportation Fund transfer was built to support increases in utility increases, health insurance, steps, COLA, and PERA. Prior year one-time budget has been removed.

  The Athletics Fund transfer increased by $150K to account for salary adjustments to the extra duty contracts, steps, COLA, and increase in variable benefits as well as inflationary increase of contracts. In addition, Girls Flag Football will be budgeted in 2025-26 therefore the Head and Assistant Coaches as well as equipment purchases has been built into the fund.

  In 2025-26, General Fund will transfer, on a one-time basis, $9.0M to the Differentiated School Support Fund to continue the work providing additional resources to schools in the future years.

  The Community Schools Fund will maintain the same transfer to the General Fund of $805K to support schools in which they rent out their space to the community and added additional operational support in the General Fund.

  Food Services transfer is built on an ongoing transfer of $2.9M. The fund has budgeted for utility increases, 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. 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 2025-26 Budget transfer has increased by $1.1M from the 2024-25 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 2025-26 will increase by $0.8M. Contracted services include, in part: special education, information technology, business services, and district general administration.

General Operating Fund (continued)

Addressing Negative Trends

The Board of Education created the Long Range Advisory Committee (LRAC) to develop recommendations for the Board that ensure sound long-term facility decisions consistent with the needs of the district and in support of the district's strategic plan. To inform those recommendations, the committee will review enrollment trends, program offerings, building capacity, and building utilization among other information.

Factors affecting enrollment:

- Declining birth rates (national, state, and local trend) and fewer kindergartners
- Aging population
- Dwindling housing opportunities due to low inventory, people aging in place
- High cost of living
- More housing opportunities in surrounding districts

Declining enrollment process overview and actions taken to date by the district:

2022-23	2023-24	2024-25	2025-26 (Aug.-Jan.)
LRAC Studied elementary level enrollment history and projections and recommended Board actions and metrics for elementary schools	**LRAC** • Received updates on enrollment and the work of the District • Studied middle level enrollment status • Attended Heatherwood Community Engagement meetings	**LRAC** • Middle level & PK-8 enrollment discussions • Received updates re: Heatherwood process • Received Annual Enrollment update • Previewed Annual Trend Report • Received attendance boundary review update • Provided updates to Board	**LRAC** • Middle level & PK-8 enrollment discussion (Sept.) • Update to the Board (Oct.) • Reviewed Oct. 21 work session and provided input about community engagement process
BVSD • At the direction of the Board, created LRAC and supported the work of the group. **Board** • Received regular updates • Received committee recommendations	**BVSD** • Supported Heatherwood Community Engagement process • Held first Place to be Showcase • Conducted parent enrollment survey **Board** • Updated policies • Received enrollment updates, including Annual Trend Report	**BVSD** • Held Place to Be Showcase • Supported development of Heatherwood focus program • Established new commuter enrollment preference • Created Enrollment Dashboard **Board** • Dashboard work session • LRAC and Heatherwood updates • Annual Enrollment update • Annual Trend Report • Attendance boundary review	**BVSD** • Attendance boundary review process • Place to Be Showcase **Board** • Adopted new attendance boundaries • Long range planning work session • Heard enrollment update for 2025-26

The Path Forward: Our Community Engagement Commitment

What engagement will and will not do

Engagement will:

- Build understanding of the problem
- Gather input on values, priorities, and tradeoffs
- Inform development of school adjustment options and Board of Education decision making

Engagement will not:

- Guarantee preservation of specific schools
- Delay action
- Transfer decision-making authority away from the Board of Education

Addressing Negative Enrollment Trends (continued)

Our Community Engagement Commitment (continued)

Community Engagement Overall Process

Phase 1: Preparation (January-February 2026)

- Engage principals and teachers
- Orientation sessions with Board and Superintendent advisory committees
- Begin to engage with municipalities

Phase 2: Build understanding of the problem and collect input (March - May 2026)

- Regional community group meetings and stakeholder specific sessions

Phase 3: Develop school adjustment options (June - August 2026)

- Present summary of community engagement to Board (June)
- Staff to develop facility planning options (June-August)

2026

JAN – FEB: Phase 1
Preparation

MAR – MAY: Phase 2
Build understanding & collect input

JUN – AUG: Phase 3
Present engagement outcomes to Board (June)
Develop school adjustment options (June-August)

Community Engagement Overall Process (continued)

Phase 4: Present school adjustment options to the Board (August 2026)

- Board's opportunity to discuss options
- Opportunity for community input during public comment

Phase 5: Present final plan for study to the Board (September 2026)

- This will include updated attendance boundaries, open enrollment preferences, analysis of facility improvements required (if any), etc.
- Opportunity for community input during public comment

Phase 6: Present final plan for action to the Board (October 2026)

- Necessary for BVSD open enrollment timeline Nov. 1 - early January 2027

Phase 7: Student / Staff Transition Planning & Support (Nov. 2026 - Aug. 2027)

- Enrollment specialists to provide direct support to impacted families throughout the enrollment process
- Support impacted staff and families with transition
- Plan for implementation
- Facility real estate process if needed

2026-2027

AUG 2026: Phase 4
Present school adjustment options to the Board

SEP 2026: Phase 5
Present final plan for study to the Board
(second mtg. in Sept.)

OCT 2026: Phase 6
Present final plan for action to the Board

NOV 2026: Phase 7
Transition planning/support & Implementation

AUG 2027: New school configurations in place

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		
$	441,895,103	Total Revenues
	(468,190,261)	Less Total Expenditures & Transfers
	(8,339,372)	Less One-Time Revenue
	8,788,101	Plus One-Time Transfers
	25,886,493	Plus One Time Expenditures & Carryover
	40,064	**Total Policy DB Ongoing Available**

$	**37,443**	**Net available Ongoing funds after 7% reserves**

Adopted Budget:

Proposed Budget - One-Time Revenues		
$	30,000	Impact on Education donation for credit recovery
$	**30,000**	**Total One-time Revenues**

Proposed Budget - One-Time Transfers		
$	4,000,000	Differentiated Funding
$	**4,000,000**	**Total One-time Transfers**

Proposed Budget - One-Time Expenditures		
$	4,000,000	Staffing Reserve (FTE)
	3,970,329	Staff Compensation per Negotiations
	1,056,083	Special Education Staffing Needs (FTE)
	1,000,000	Sub Teacher Pay
	1,000,000	Strategic Plan Implementation Year 2 of 3
	388,621	Grad Plus Building Coordinators (FTE) Year 1 of 2 request
	200,000	Textbook and Materials - English Language Arts
	130,000	BVSD is the Place to be Showcase
	112,000	Human Resource Staffing and Recruitment (FTE)
	111,512	Grad Plus Support Stipends Year 3 of 5
	109,127	Unit C Snow Stipend
	84,180	Security PD and Badging
	50,000	Grad Plus Software
	35,000	Health Curriculum
	30,000	Credit Recovery
	25,000	Communications Marketing and Support
	36,500	Curricular Software Support
	10,600	Bilingual Materials
	7,920	Family Engagement Team Support
	5,000	Seal of Climate Literacy
$	**12,361,872**	**Total One-Time Expenditures**

General Operating Fund (continued)

One-Time Expenditures (continued)

Revised Budget:

Revised Budget - One-time Revenues		
$	5,423,085	Property Tax - Credits/Abatements
	1,250,000	Interest
	1,186,526	Impact on Education Donation
	349,238	E-Rate Reimbursement
	106,356	JUUL Settlement
	49,872	READ ACT Carryover
	16,770	BVCEA President Grant
	(72,475)	Services Provided to Charters
$	**8,309,372**	**Total One-time Revenues**

Revised Budget - One-time Transfers		
$	5,000,000	Differentiated Funding
	164,000	Capital Reserve
	62,810	Charter Fund 2024-25 Reconciliation
	3,096	Transportation Fund
	(441,805)	Preschool Fund
$	**4,788,101**	**Total One-time Transfers**

Revised Budget - Carryover Expenditures		
$	6,134,779	Textbook Carryover
	1,508,417	Medicaid Carryover
	1,089,991	Special Education Staffing Reserve (FTE)
	380,110	SRA Carryover
	317,647	Prepaid Accounting items - Information Technology, Health Services and Deputy Sup
	216,026	Heatherwood STEAM Program FY26-28
	195,347	Performance Improvement Support
	166,708	Computer Refresh
	81,000	Election Fees
	40,000	Operations and Maintenance Carryover
	1,257	Board Travel Carryover
	57,716	BVPA Tuition Reimbursement
$	**10,188,998**	**Total Carryover Expenditures**

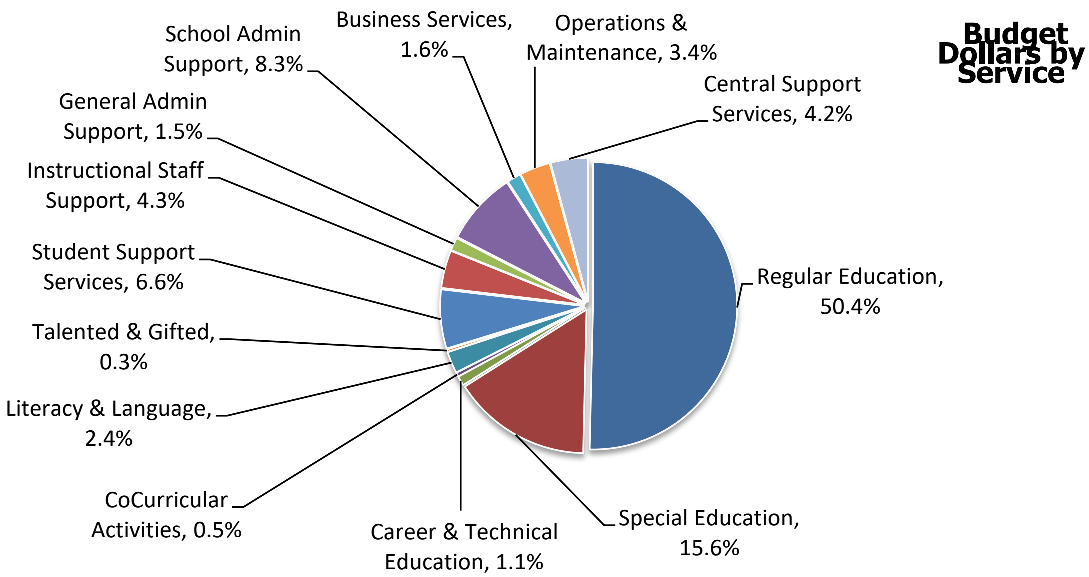
Revised Budget - One-time Expenditures		
$	(1,302,099)	Staffing Reserve (FTE) and Negotiation Staffing
	385,613	Instructional Staff - October Count adjustment (FTE)
	110,378	Curriculum - Health and PE Materials
	210,723	Campus Monitors (FTE)
	184,000	Impact on Education (donation)
	351,000	Special Education Out of District Placements
	550,690	Summer Summit (FTE) - partially from Impact on Education donation
	450,000	Operations and Maintenance
	400,000	PERA Audit
	660,595	Mental Health Advocates (FTE)
	100,000	Market Survey and Salary Adjustments
	300,000	Legal Office
	175,000	Translation
	49,872	READ Act
	329,851	Information Technology
	60,000	Concurrent Enrollment
	320,000	Special Education Settlements
$	**3,335,623**	**Total One-time Expenditures**

General Operating Fund (continued)

Expenditure by Service (SRE)*

SERVICE	EXPENDITURES	% OF SPENDING	FTE
Instruction			
Regular Education	$ 197,115,575	50.4%	1,309.301
Special Education	61,146,652	15.6%	529.466
Career and Technical Education	4,189,615	1.1%	26.100
CoCurricular Activities	1,781,476	0.5%	0.000
Culturally & Linguistically Diverse Education	9,505,491	2.4%	55.091
Gifted & Talented	1,093,253	0.3%	14.446
Total Instruction	**274,832,062**	**70.2%**	**1,934.403**
Instructional Support			
Student Support Services	26,003,681	6.6%	188.387
Instructional Staff Support	16,625,549	4.3%	87.843
Total Instructional Support	**42,629,230**	**10.9%**	**276.230**
School Administration and Operations			
School Admin Support	32,271,650	8.3%	244.244
Operations & Maintenance	13,430,786	3.4%	280.930
Total School Administration and Ops	**45,702,436**	**11.7%**	**525.174**
District Wide Services and Community Obligations			
General Admin Support	5,727,805	1.5%	17.675
Business Services	6,073,607	1.6%	36.900
Central Support Services	16,383,886	4.2%	74.250
Total District Wide Support	**28,185,298**	**7.2%**	**128.825**
GRAND TOTAL ALL SERVICES	**$ 391,349,026**	**100%**	**2,864.632**

*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	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Audited Actual	2024-25 Audited Actual	2025-26 Revised Budget
11 Regular Education	$ 165,000,257	$ 175,138,935	$ 177,235,055	$ 187,059,732	$ 197,115,575
12 Special Education	42,873,409	45,350,842	49,137,689	53,982,465	61,146,652
13 Career and Technical Education	2,404,731	3,080,559	4,068,995	4,273,089	4,189,615
14 Cocurricular Education and Athletics	809,655	783,735	1,058,863	1,159,953	1,781,476
16 Culturally and Linguistically Diverse Education	6,816,998	8,584,869	8,973,739	8,346,071	9,505,491
17 Gifted and Talented Education	1,394,995	1,424,723	2,026,914	2,135,757	1,093,253
21 Student Services	17,840,826	21,739,375	24,337,246	27,350,884	26,003,681
22 Instructional Staff Support	12,652,087	11,729,696	12,168,358	13,966,935	16,625,549
23 General Administration	4,818,932	5,141,401	5,591,416	5,324,729	5,727,805
24 School Administration	28,640,862	28,918,980	31,345,653	32,024,666	32,271,650
25 Business Services	4,511,679	5,075,428	5,659,809	5,463,119	6,073,607
26 Operations and Maintenance	6,416,376	8,510,685	8,605,595	11,526,826	13,430,786
28 Central Services	12,304,084	11,381,434	12,124,226	13,038,889	16,383,886
TOTAL:	$ 306,484,891	$ 326,860,662	$ 342,333,558	$ 365,653,117	$ 391,349,026

General Operating Fund (continued)

Making Choices in the BVSD Budget

CATEGORY / GROUP / PROGRAM		25-26 BUDGET		% OF GROUP	% OF TOTAL BUDGET
INSTRUCTION					
INSTRUCTION TOTAL	**$**	**274,832,062**			**70.24%**
REGULAR EDUCATION					
GENERAL INSTRUCTION - ALL LEVELS			173,194,071	63.02%	
ELEMENTARY SPECIALISTS (ART, MUSIC, PE)			11,736,296	4.27%	
ELEMENTARY ENGLISH LANGUAGE DEVELOPMENT			6,162,988	2.24%	
INSTRUMENTAL MUSIC			3,788,989	1.38%	
DROPOUT PREVENTION			1,243,454	0.45%	
STUDENT ACHIEVEMENT			24,890	0.01%	
IB PROGRAM			387,384	0.14%	
CONNECTIONS			352,135	0.13%	
MULTI-CULTURAL			225,368	0.08%	
SPECIAL EDUCATION			61,146,652	22.25%	
CAREER AND TECHNICAL EDUCATION			4,189,615	1.52%	
COCURRICULAR EDUCATION AND ATHLETICS			1,781,476	0.65%	
CULTURALLY AND LINGUISTICALLY DIVERSE EDUCATION			9,505,491	3.46%	
GIFTED AND TALENTED EDUCATION			1,093,253	0.40%	
TOTAL INSTRUCTION	**$**	**274,832,062**			**70.24%**
INSTRUCTIONAL SUPPORT					
STUDENT SERVICES	**$**	**26,003,681**			**6.64%**
COUNSELING SERVICES			11,490,752	44.19%	
NURSING AND HEALTH SERVICES			5,085,846	19.56%	
DROPOUT PREVENTION			329,769	1.27%	
FAMILY RESOURCE SCHOOLS			160,000	0.62%	
TRANSLATION SERVICES			1,038,015	3.99%	
SOCIAL WORK SERVICES			1,817,933	6.99%	
OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES)			6,081,366	23.39%	
INSTRUCTIONAL STAFF SUPPORT	**$**	**16,625,549**			**4.25%**
LIBRARY SUPPORT SERVICES			6,522,559	39.23%	
ADMIN AND EVALUATION OF LEARNING SERVICES			2,028,103	12.20%	
CULTURAL DIVERSITY			264,699	1.59%	
CURRICULUM DEVELOPMENT COUNCIL			1,487	0.01%	
MEDIA SUPPORT SERVICES			275,818	1.66%	
STAFF DEVELOPMENT			681,280	4.10%	
INDUCTION			103,447	0.62%	
OTHER INSTRUCTIONAL STAFF SUPPORT			6,748,156	40.59%	
TOTAL INSTRUCTIONAL SUPPORT	**$**	**42,629,230**			**10.89%**

General Operating Fund (continued)

Making Choices in the BVSD Budget (continued)

CATEGORY GROUP PROGRAM		25-26 BUDGET		% OF GROUP	% OF TOTAL BUDGET
SCHOOL ADMINISTRATION AND OPERATIONS					
SCHOOL ADMINISTRATION	**$**	**32,271,650**			**8.25%**
PRINCIPAL'S OFFICE			30,533,934	94.62%	
SCHOOL ADMINISTRATION SERVICES			1,734,937	5.38%	
OTHER SCHOOL ADMINISTRATION (i.e. CHINOOK; HIGH SCHOOL OPTIONS)			2,779	0.01%	
OPERATIONS AND MAINTENANCE	**$**	**13,430,786**			**3.43%**
MAINTENANCE & OPERATIONS			2,508,023	18.67%	
ENVIRONMENTAL SERVICES			1,274,719	9.49%	
ADMIN OF MAINTENANCE AND OPERATIONS			1,756,226	13.08%	
OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)			7,891,818	58.76%	
TOTAL SCHOOL ADMINISTRATION & OPERATIONS	**$**	**45,702,436**			**11.68%**
DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS					
GENERAL ADMINISTRATION	**$**	**5,727,805**			**1.46%**
SUPERINTENDENT			982,680	17.17%	
TAX COLLECTION FEES			975,726	17.03%	
LEGAL SERVICES			582,504	10.17%	
ADMIN OF GENERAL SUPPORT SERVICES			872,778	15.24%	
STAFF NEGOTIATIONS SERVICES			433,273	7.56%	
GRANT PROCUREMENT			135,304	2.36%	
ELECTION SERVICES			81,100	1.42%	
OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION)			1,664,440	29.06%	
BUSINESS SERVICES	**$**	**6,073,607**			**1.55%**
CENTRAL SERVICES	**$**	**16,383,886**			**4.19%**
INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY)			6,522,215	39.82%	
HUMAN RESOURCES			2,424,233	14.80%	
COMMUNICATION SERVICES			564,852	3.45%	
RESEARCH AND EVALUATION SERVICES			300	0.00%	
PLANNING SERVICES			626,320	3.82%	
INSURANCE MANAGEMENT SERVICES			125,000	0.76%	
SUBSTITUTE OFFICE			16,544	0.10%	
RECRUITMENT			706,008	4.31%	
OTHER CENTRAL SERVICES (i.e. TELEVISING BOARD MEETINGS)			5,398,414	32.95%	
TOTAL DISTRICT WIDE SUPPORT	**$**	**28,185,298**			**7.20%**
GRAND TOTAL GENERAL OPERATING FUND	**$**	**391,349,026**			**100.00%**

Footnotes:

1 Category is a grouping of like SRE accounts within the CDE Chart of Accounts.
2 Group is a direct title of the SRE (Special Reporting Element) within the CDE Chart of Accounts.
3 Program is the Program or Project title from the CDE or BVSD Chart of Accounts.
4 "% of Group" equals budgeted dollars for that program divided by the "Budget" for that Group (SRE).

General Operating Fund (continued)

Service (SRE) Budgets by Object

SRE Summary

PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2025-26 REVISED BUDGET
SRE 11 Regular Education	$ 138,319,596	$ 43,040,695	$ 787,599	$ 650,651	$ 821,023	$ 10,955,648	$ 2,540,363	**$ 197,115,575**
SRE 12 Special Education	44,422,156	14,335,204	400,415	12,753	1,284,500	641,024	50,600	**61,146,652**
SRE 13 Career and Technical Education	2,831,106	891,503	2,000	35,936	2,966	421,729	4,375	**4,189,615**
SRE 14 Co-Curricular Education & Athletics	1,254,826	401,217	-	-	12,346	112,687	400	**1,781,476**
SRE 16 English Language Development	7,256,102	2,216,929	-	100	5,000	27,360	-	**9,505,491**
SRE 17 Gifted & Talented Education	726,057	296,763	7,218	-	12,150	51,065	-	**1,093,253**
SRE 21 Student Support Services	17,059,146	5,393,097	1,659,018	5,970	83,125	1,718,313	85,012	**26,003,681**
SRE 22 Instructional Staff Support	10,146,527	3,440,698	1,480,407	54	100,177	524,759	932,927	**16,625,549**
SRE 23 General Administration Support	2,594,207	879,163	1,849,564	3,600	80,659	135,819	184,793	**5,727,805**
SRE 24 School Administration Support	23,706,622	7,790,540	424,106	-	146,650	189,839	13,893	**32,271,650**
SRE 25 Business Services	4,071,353	1,236,637	458,519	20,850	77,836	139,932	68,480	**6,073,607**
SRE 26 Operations & Maintenance	19,893,554	7,159,328	622,812	2,956,596	55,880	8,171,844	(25,429,228)	**13,430,786**
SRE 28 Central Support Services	9,912,458	3,247,098	2,123,923	10,010	828,552	5,189,738	(4,927,893)	**16,383,886**
GRAND TOTAL	**$ 282,193,710**	**$ 90,328,872**	**$ 9,815,581**	**$ 3,696,520**	**$ 3,510,864**	**$ 28,279,757**	**$ (26,476,278)**	**$ 391,349,026**

General Operating Fund (continued)

Service (SRE) Budgets by Object (continued)

SRE Detail

SRE PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2025-26 REVISED BUDGET
SRE 11 REGULAR EDUCATION								
0010 General Elementary Education	46,782,336	15,094,953	7,019	279,500	24,018	315,336	182,382	$ **62,685,544**
0020 General Middle School Education	26,142,567	8,267,459	22,856	106,955	8,581	127,099	201,197	**34,876,714**
0030 General High School Education	38,792,040	12,251,927	301,286	187,880	22,162	275,128	245,242	**52,075,665**
0040 General Preschool Education	83,240	41,173	-	-	500	75,876	-	**200,789**
0050 General Post-Secondary Education	-	-	-	-	602,960	-	-	**602,960**
0060 General Integrated Education	3,723,728	1,254,918	-	70,886	34,802	492,006	105,028	**5,681,368**
0080 General Instructional Media	-	-	-	2,850	-	52,449	2,742	**58,041**
0090 Other General Education	5,774,175	807,669	407,264	-	125,500	9,239,322	1,790,183	**18,144,113**
0200 Art	2,922,472	918,778	-	-	-	28,999	-	**3,870,249**
0231 Metalwork And Jewelry	-	-	-	-	-	340	-	**340**
0260 Photography And Related Media	-	-	-	-	-	600	-	**600**
0300 Business	-	-	-	-	-	2,875	-	**2,875**
0500 English Language Arts	4,678,971	1,445,124	-	-	2,000	36,893	-	**6,162,988**
0510 Language Skills	-	-	-	-	-	3,659	-	**3,659**
0511 Reading	-	-	-	-	-	806	-	**806**
0550 Speech	-	-	-	-	-	687	1,000	**1,687**
0560 Dramatic Arts	-	-	-	-	-	600	-	**600**
0600 Foreign Languages	-	-	-	1,500	-	17,846	-	**19,346**
0650 English Language Learners	-	-	-	-	-	1,560	-	**1,560**
0690 Other Foreign Languages	-	-	-	-	-	800	-	**800**
0810 Health Education	-	-	200	-	-	4,203	-	**4,403**
0830 Physical Education	3,236,176	1,017,638	2,500	-	-	15,539	1,220	**4,273,073**
0920 Home Economics, Family Focus	-	-	-	-	-	6,767	-	**6,767**
0926 Food And Nutrition	-	-	-	-	-	500	-	**500**
1000 Industrial Arts/Technology Education	-	-	-	-	-	5,597	150	**5,747**
1090 Other Industrial Arts/Technology Ed	556,365	175,281	20,000	-	-	-	-	**751,646**
1100 Mathematics	-	-	-	1,000	-	30,312	500	**31,812**
1210 General Music	2,718,265	854,270	700	-	-	13,836	1,500	**3,588,571**
1240 Vocal Music	-	-	-	-	-	4,761	-	**4,761**
1250 Instrumental Music	2,874,261	903,612	-	80	-	11,036	-	**3,788,989**
1251 Band, Concert	-	-	-	-	-	600	-	**600**
1255 Orchestra, Full	-	-	-	-	-	200	-	**200**
1256 Orchestra, String	-	-	-	-	-	700	-	**700**
1300 Natural Science	-	-	-	-	-	47,500	-	**47,500**
1310 General Science	-	-	-	-	-	33,366	3,819	**37,185**
1500 Social Sciences	-	-	-	-	500	33,446	-	**33,946**
1600 Technical Education/Computer Tech	-	-	-	-	-	2,284	5,400	**7,684**
2910 Volunteer Services	-	-	-	-	-	62,700	-	**62,700**
3300 Community Services	35,000	7,893	25,774	-	-	9,420	-	**78,087**
SRE TOTAL	**138,319,596**	**43,040,695**	**787,599**	**650,651**	**821,023**	**10,955,648**	**2,540,363**	**$ 197,115,575**
SRE 12 SPECIAL EDUCATION								
0090 Other General Education	1,138,657	10,570	-	-	-	232,530	-	$ **1,381,757**
1700 Special Education	19,243,242	6,813,838	205,000	9,153	955,300	71,148	33,200	**27,330,881**
1710 Physical Disability	2,506,856	791,727	-	-	-	10,000	-	**3,308,583**
1720 Vision Disability	202,776	64,758	-	-	-	5,000	-	**272,534**
1730 Hearing Disability	609,322	206,363	-	-	-	1,800	-	**817,485**
1740 Significant Limited Intellectual Capacity	-	-	-	-	-	1,155	-	**1,155**
1750 Significant Identifiable Emotional Disability	1,472,890	469,943	-	2,100	200	29,800	900	**1,975,833**
1760 Perceptual Or Communicative Disability	20,593	-	14,049	-	-	10,358	-	**45,000**
1770 Speech-Language Disability	6,912,074	2,064,487	8,000	-	-	-	-	**8,984,561**
1780 Multiple Disabilities	2,803,967	970,239	-	1,500	-	12,061	-	**3,787,767**
1790 Other Disabilities	92,745	29,844	-	-	-	25,799	-	**148,388**
1791 Preschool Child With A Disability	9,951	2,275	-	-	-	-	-	**12,226**
1799 Other Disabilities	2,031,033	648,327	-	-	-	3,000	-	**2,682,360**
2100 Support Services - Students	-	-	15,000	-	-	10,000	-	**25,000**
2113 Social Work Services	750,022	272,324	14,750	-	-	21,250	-	**1,058,346**
2123 Appraisal Services	739,630	216,679	-	-	-	159,548	-	**1,115,857**
2140 Psychological Services	3,761,613	1,128,866	-	-	-	40,000	-	**4,930,479**
2149 Other Psychological Services	983,029	302,030	-	-	-	-	-	**1,285,059**
2153 Audiology Services	-	-	-	-	-	2,000	8,000	**10,000**
2213 Instructional Staff Training Services	18,176	-	2,000	-	9,000	5,575	8,500	**43,251**
2231 Supervision Of Special Education Programs	1,125,580	342,934	-	-	320,000	-	-	**1,788,514**
2850 Risk Management Services	-	-	141,616	-	-	-	-	**141,616**
SRE TOTAL	**44,422,156**	**14,335,204**	**400,415**	**12,753**	**1,284,500**	**641,024**	**50,600**	**$ 61,146,652**
SRE 13 CAREER & TECHNICAL EDUCATION								
0020 General Middle School Education	53,116	16,737	-	-	-	-	-	$ **69,853**
0030 General High School Education	2,008,994	628,444	-	35,936	-	147,326	-	**2,820,700**
0090 Other General Education	-	-	-	-	-	177,512	-	**177,512**
0300 Business	1,200	-	-	-	-	4,314	686	**6,200**
0400 Distributive/Marketing Education	-	-	-	-	-	1,891	-	**1,891**
0560 Dramatic Arts	-	-	-	-	-	500	-	**500**
0741 Nursing Assisting	-	-	-	-	2,066	2,500	129	**4,695**
0761 Medical Assisting	-	-	-	-	-	6,069	-	**6,069**
0920 Home Economics, Family Focus	-	-	-	-	-	5,000	-	**5,000**
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**

BVSD

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	2025-26 REVISED BUDGET
SRE 13 CAREER & TECHNICAL EDUCATION (continued)								
0939 Other Occupational Preparation	-	-	-	-	900	4,325	500	**$ 5,725**
1000 Industrial Arts/Technology Education	-	-	-	-	-	2,541	-	**2,541**
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	-	-	-	-	-	1,854	-	**1,854**
2122 Counseling Services	119,142	36,822	-	-	-	6	194	**156,164**
2200 Support Services - Instructional Staff	115,171	35,921	-	-	-	-	-	**151,092**
2232 Supervision Of Vocational Education Programs	166,994	48,884	-	-	-	-	-	**215,878**
2410 Office Of The Principal Services	266,715	92,265	-	-	-	3,474	526	**362,980**
2490 Other Support Services-School Admin	99,774	32,430	-	-	-	-	526	**132,204**
SRE TOTAL	**2,831,106**	**891,503**	**2,000**	**35,936**	**2,966**	**421,729**	**4,375**	**$ 4,189,615**
SRE 14 CO-CURRICULAR EDUCATION & ATHLETICS								
1899 Other Coeducational Athletics/Sports Activities	4,003	22,467	-	-	-	-	-	**$ 26,470**
1900 Cocurricular Activities- Nonathletic	1,230,000	256,464	-	-	-	111,887	-	**1,598,351**
1910 Elementary Sponsored Student Activity	8,628	49,385						**58,013**
1916 Japanese Exchange Program	1,080	247	-	-	12,346	800	400	**14,873**
1920 Middle School Sponsored Student Activity	9,225	62,462	-	-	-	-	-	**71,687**
1930 High School Sponsored Student Activity	1,890	10,192	-	-	-	-	-	**12,082**
SRE TOTAL	**1,254,826**	**401,217**	**-**	**-**	**12,346**	**112,687**	**400**	**$ 1,781,476**
SRE 16 CULTURALLY & LINGUISTICALLY DIVERSE EDUCATION								
0010 General Elementary Education	3,805,072	1,164,647	-	-	-	-	-	**$ 4,969,719**
0020 General Middle School Education	1,227,799	376,897	-	-	-	1,000	-	**1,605,696**
0030 General High School Education	1,089,697	333,515	-	-	-	-	-	**1,423,212**
0090 Other General Education	21,367	4,821	-	-	-	-	-	**26,188**
2200 Support Services - Instructional Staff	1,102,167	337,049	-	-	-	-	-	**1,439,216**
2210 Improvement Of Instruction Services	10,000	-	-	-	-	-	-	**10,000**
2212 Instruction And Curriculum Development Services	-	-	-	100	5,000	26,360	-	**31,460**
SRE TOTAL	**7,256,102**	**2,216,929**	**-**	**100**	**5,000**	**27,360**	**-**	**$ 9,505,491**
SRE 17 GIFTED & TALENTED EDUCATION								
0070 Gifted And Talented Education	404,460	199,628	300	-	400	5,892	-	**$ 610,680**
2239 Supervision Of Other Instructional Programs	321,597	97,135	6,918	-	11,750	45,173	-	**482,573**
SRE TOTAL	**726,057**	**296,763**	**7,218**	**-**	**12,150**	**51,065**	**-**	**$ 1,093,253**
SRE 21 STUDENT SUPPORT SERVICES								
2100 Support Services - Students	3,569,880	833,405	1,461,628	-	27,898	1,663,348	5,000	**$ 7,561,159**
2112 Attendance Services	541,247	186,871	-	-	-	-	-	**728,118**
2113 Social Work Services	543,567	216,020	-	-	-	-	-	**759,587**
2114 Student Accounting Services	724,229	234,674	22,508	1,220	5,400	8,500	750	**997,281**
2119 Other Attendance and Social Work Services	-	-	3,932	-	-	-	-	**3,932**
2122 Counseling Services	7,779,394	2,399,480	7,600	-	17,397	13,247	1,613	**10,218,731**
2126 Placement Services	425	97	-	-	-	318	-	**840**
2134 Nursing Services	1,866,574	769,054	-	1,250	12,930	16,200	2,750	**2,668,758**
2139 Other Health Services	1,540,373	598,766	163,350	3,500	19,500	16,700	74,899	**2,417,088**
2149 Other Psychological Services	87,857	29,808	-	-	-	-	-	**117,665**
2190 Other Support Services - Student	405,600	124,922	-	-	-	-	-	**530,522**
SRE TOTAL	**17,059,146**	**5,393,097**	**1,659,018**	**5,970**	**83,125**	**1,718,313**	**85,012**	**$ 26,003,681**
SRE 22 INSTRUCTIONAL STAFF SUPPORT								
2200 Support Services - Instructional Staff	687,772	198,508	1,447,745	-	41,800	41,352	568,202	**$ 2,985,379**
2210 Improvement Of Instruction Services	1,940,808	566,272	-	-	-	107,000	-	**2,614,080**
2211 Supervision Of Improvement Of Instruction Services	517,173	163,821	12,000	-	300	96,563	-	**789,857**
2212 Instruction And Curriculum Development Services	14,322	-	700	-	6,000	18,066	-	**39,088**
2213 Instructional Staff Training Services	202,799	319,453	6,912	-	37,250	101,890	12,976	**681,280**
2214 Academic Student Assessment	922,486	276,710	13,050	-	4,250	18,250	3,500	**1,238,246**
2219 Other Improvement Of Instruction Services	199,470	63,308	-	-	10,577	-	-	**273,355**
2220 Educational Library Services	641,802	223,929	-	-	-	-	-	**865,731**
2222 School Library Services	4,878,308	1,586,773	-	-	-	56,478	1,000	**6,522,559**
2223 Audiovisual Services	-	-	-	54	-	160	2,249	**2,463**
2225 Instruction-Related Technology	-	-	-	-	-	-	30,000	**30,000**
2230 Other Program Services	141,587	41,924	-	-	-	85,000	-	**268,511**
2240 Instruction-Related Technology	-	-	-	-	-	-	315,000	**315,000**
SRE TOTAL	**10,146,527**	**3,440,698**	**1,480,407**	**54**	**100,177**	**524,759**	**932,927**	**$ 16,625,549**
SRE 23 GENERAL ADMINISTRATION SUPPORT								
2300 Support Services - General Administration	181,506	57,537	493,035	-	7,200	81,000	100,000	**$ 920,278**
2304 Support Services – General Administration Cabinet Level	1,111,072	314,121	-	-	-	-	-	**1,425,193**
2311 Supervision Of Board Of Education Services	21,000	-	-	-	14,407	9,621	38,934	**83,962**
2314 Election Services	-	-	81,100	-	-	-	-	**81,100**
2315 Legal Services	338,003	107,874	129,977	-	-	6,150	500	**582,504**
2316 Tax Assessment And Collection Services	-	-	975,726	-	-	-	-	**975,726**
2317 Audit Services	-	-	73,085	-	-	-	-	**73,085**
2318 Staff Relations And Negotiations Services	317,460	98,737	16,576	-	-	500	-	**433,273**
2321 Office Of The Superintendent Services	523,890	269,366	45,065	3,600	58,052	37,048	45,359	**982,380**
2322 Community Relations Services	-	-	35,000	-	-	-	-	**35,000**
2323 State And Federal Relations Services	101,276	31,528	-	-	1,000	1,500	-	**135,304**
SRE TOTAL	**2,594,207**	**879,163**	**1,849,564**	**3,600**	**80,659**	**135,819**	**184,793**	**$ 5,727,805**

General Operating Fund (continued)

Service (SRE) Budgets by Object (continued)

SRE PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's/0800's PROPERTY & OTHER USES	2025-26 REVISED BUDGET
SRE 24 SCHOOL ADMINISTRATION SUPPORT								
2400 Support Services - School Administration	1,015,091	199,700	424,106	-	-	96,040	-	$ **1,734,937**
2410 Office Of The Principal Services	22,691,531	7,590,840	-	-	146,650	93,799	13,893	**30,536,713**
SRE TOTAL	**23,706,622**	**7,790,540**	**424,106**	**-**	**146,650**	**189,839**	**13,893**	**$ 32,271,650**
SRE 25 BUSINESS SERVICES								
2500 Support Services - Business	252,240	293	-	-	-	-	-	$ **252,533**
2501 Support Services – Business: Cabinet Level & Immediate	349,043	101,205	-	-	-	-	-	**450,248**
2511 Supervising Business Services	374,808	124,807	38,176	-	14,200	55,975	14,900	**622,866**
2513 Budgeting Services	694,383	216,543	14,700	-	8,850	43,900	2,000	**980,376**
2515 Payroll Services	593,666	194,052	-	-	3,000	-	-	**790,718**
2516 Financial Accounting Services	887,960	292,618	400,643	6,100	29,186	10,400	9,980	**1,636,887**
2520 Purchasing Services	406,596	132,064	-	750	17,400	8,900	1,100	**566,810**
2530 Warehousing And Distributing Services	512,657	175,055	5,000	14,000	5,200	4,600	40,500	**757,012**
2535 Warehouse Inventory Adjustment	-	-	-	-	-	16,157	-	**16,157**
SRE TOTAL	**4,071,353**	**1,236,637**	**458,519**	**20,850**	**77,836**	**139,932**	**68,480**	**$ 6,073,607**
SRE 26 OPERATIONS & MAINTENANCE								
2600 Operation And Maintenance Of Plant Services	12,774,053	4,701,791	336,679	2,853,365	24,200	7,088,183	(25,245,248)	$ **2,533,023**
2610 Supervision Of Operation And Maintenance Of Plant Servi	1,210,124	376,805	87,400	-	2,650	78,297	950	**1,756,226**
2620 Operating Building Services	265,821	89,689	183,392	22,538	8,450	699,664	5,165	**1,274,719**
2630 Care And Upkeep Of Grounds Services	1,010,861	352,108	-	5,663	-	231,850	-	**1,600,482**
2660 Security Services	4,139,710	1,435,973	12,341	18,150	18,580	66,100	15,814	**5,706,668**
2690 Other Operation And Maintenance Of Plant Services	492,985	202,962	3,000	56,880	2,000	7,750	(205,909)	**559,668**
SRE TOTAL	**19,893,554**	**7,159,328**	**622,812**	**2,956,596**	**55,880**	**8,171,844**	**(25,429,228)**	**$ 13,430,786**
SRE 28 CENTRAL SUPPORT SERVICES								
2800 Support Services - Central	774,121	403,742	650,000	-	40,000	992,271	-	$ **2,860,134**
2801 Support Services – Central: Cabinet Level Positions	844,989	244,943	-	-	-	-	-	**1,089,932**
2810 Planning, Research, Development and Evaluation Service:	-	-	-	-	-	9,000	-	**9,000**
2811 Planning Services	478,049	148,271	-	-	-	-	-	**626,320**
2814 Evaluation Services	-	300	-	-	-	-	-	**300**
2820 Communications Services	397,270	130,501	5,000	-	11,050	19,691	1,340	**564,852**
2830 Staff Services	1,753,774	534,273	70,772	7,010	18,843	43,305	11,250	**2,439,227**
2832 Recruitment And Placement Services	450,455	147,473	21,000	-	32,780	44,300	10,000	**706,008**
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	-	-	1,042,834	-	-	-	(5,129,083)	**(4,086,249)**
2841 Supervising Information Systems Services	571,223	172,993	179,299	3,000	34,850	183,443	14,550	**1,159,358**
2842 Systems Analysis Services	532,424	162,394	20,910	-	6,600	2,400	800	**725,528**
2843 Programming Services	1,637,351	497,314	13,858	-	24,250	3,314,786	2,100	**5,489,659**
2844 Operations Services	661,926	214,350	39,250	-	417,275	574,511	6,000	**1,913,312**
2845 Telecommunication Services					80,000			**80,000**
2849 Other Information Systems Services	1,658,943	546,271	55,000	-	33,000	2,300	151,200	**2,446,714**
2850 Risk Management Services	-	-	-	-	125,000	-	-	**125,000**
2890 Other Support Services - Central	151,933	44,273	8,000	-	3,300	3,731	2,400	**213,637**
SRE TOTAL	**9,912,458**	**3,247,098**	**2,123,923**	**10,010**	**828,552**	**5,189,738**	**(4,927,893)**	**$ 16,383,886**
GRAND TOTAL	**282,193,710**	**90,328,872**	**9,815,581**	**3,696,520**	**3,510,864**	**28,279,757**	**(26,476,278)**	**$ 391,349,026**

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	2025-26 REVISED BUDGET
0000 SCHOOL/DEPT WIDE									
0010	General Elementary Education	46,782,336	15,094,953	7,019	279,500	24,018	315,336	182,382	**$ 62,685,544**
0020	General Middle School Education	26,142,567	8,267,459	22,856	106,955	8,581	127,099	201,197	**34,876,714**
0030	General High School Education	38,792,040	12,251,927	301,286	187,880	22,162	275,128	245,242	**52,075,665**
0040	General Preschool Education	83,240	41,173	-	-	500	75,876	-	**200,789**
0050	General Post-Secondary Education	-	-	-	-	602,960	-	-	**602,960**
0060	General Integrated Education	3,723,728	1,254,918	-	70,886	34,802	492,006	105,028	**5,681,368**
0070	Gifted and Talented Education	403,151	199,327	300	-	400	5,892	-	**609,070**
0080	General Instructional Media	-	-	-	2,850	-	52,449	2,742	**58,041**
0090	Other General Education	5,774,175	807,669	136,500	-	125,500	9,239,322	1,790,183	**17,873,349**
0200	Art	2,922,472	918,778	-	-	-	28,999	-	**3,870,249**
0231	Metalwork And Jewelry	-	-	-	-	-	340	-	**340**
0260	Photography And Related Media	-	-	-	-	-	600	-	**600**
0300	Business	-	-	-	-	-	2,875	-	**2,875**
0500	English Language Arts	4,678,971	1,445,124	-	-	2,000	36,893	-	**6,162,988**
0510	Language Skills	-	-	-	-	-	3,659	-	**3,659**
0511	Reading	-	-	-	-	-	806	-	**806**
0550	Speech	-	-	-	-	-	687	1,000	**1,687**
0560	Dramatic Arts	-	-	-	-	-	600	-	**600**
0600	Foreign Languages	-	-	-	1,500	-	17,846	-	**19,346**
0650	English Language Learners	-	-	-	-	-	1,560	-	**1,560**
0690	Other Foreign Languages	-	-	-	-	-	800	-	**800**
0810	Health Education	-	-	200	-	-	4,203	-	**4,403**
0830	Physical Education	3,236,176	1,017,638	2,500	-	-	15,539	1,220	**4,273,073**
0920	Home Economics, Family Focus	-	-	-	-	-	6,767	-	**6,767**
0926	Food And Nutrition	-	-	-	-	-	500	-	**500**
1000	Industrial Arts/Technology Education	-	-	-	-	-	5,597	150	**5,747**
1090	Other Industrial Arts/Technology Education	556,365	175,281	20,000	-	-	-	-	**751,646**
1100	Mathematics	-	-	-	1,000	-	30,312	500	**31,812**
1210	General Music	2,718,265	854,270	700	-	-	13,836	1,500	**3,588,571**
1240	Vocal Music	-	-	-	-	-	4,761	-	**4,761**
1250	Instrumental Music	2,874,261	903,612	-	80	-	11,036	-	**3,788,989**
1251	Band, Concert	-	-	-	-	-	600	-	**600**
1255	Orchestra, Full	-	-	-	-	-	200	-	**200**
1256	Orchestra, String	-	-	-	-	-	700	-	**700**
1300	Natural Science	-	-	-	-	-	47,500	-	**47,500**
1310	General Science	-	-	-	-	-	33,366	3,819	**37,185**
1500	Social Sciences	-	-	-	-	500	33,446	-	**33,946**
1600	Technical Education/Computer Technology	-	-	-	-	-	2,284	5,400	**7,684**
1899	Other Coeducational Athletics/Sports Activities	4,003	22,467	-	-	-	-	-	**26,470**
1900	Cocurricular Activities- Nonathletic	1,230,000	256,464	-	-	-	111,887	-	**1,598,351**
1910	Elementary Sponsored Student Activity	8,628	49,385						**58,013**
1916	Japanese Exchange Program	1,080	247	-	-	12,346	800	400	**14,873**
1920	Middle School Sponsored Student Activity	9,225	62,462	-	-	-	-	-	**71,687**
1930	High School Sponsored Student Activity	1,890	10,192						**12,082**
2100	Support Services - Students	3,569,880	833,405	1,461,628	-	27,898	154,931	5,000	**6,052,742**
2112	Attendance Services	541,247	186,871	-	-	-	-	-	**728,118**
2113	Social Work Services	543,567	216,020	-	-	-	-	-	**759,587**
2114	Student Accounting Services	724,229	234,674	22,508	1,220	5,400	8,500	750	**997,281**
2119	Other Attendance and Social Work Services	-	-	3,932	-	-	-	-	**3,932**
2122	Counseling Services	7,779,394	2,399,480	7,600	-	17,397	13,247	1,613	**10,218,731**
2126	Placement Services	425	97	-	-	-	318	-	**840**
2134	Nursing Services	993,426	328,490	-	1,250	12,930	16,200	2,750	**1,355,046**
2139	Other Health Services	1,052,358	435,841	9,100	500	-	1,200	-	**1,498,999**
2149	Other Psychological Services	87,857	29,808	-	-	-	-	-	**117,665**
2190	Other Support Services - Student	405,600	124,922	-	-	-	-	-	**530,522**
2200	Support Services - Instructional Staff	687,772	198,508	1,221,327	-	41,800	41,352	568,202	**2,758,961**
2210	Improvement Of Instruction Services	1,940,808	566,272	-	-	-	107,000	-	**2,614,080**
2211	Supervision Of Improvement Of Instruction Services	517,173	163,821	12,000	-	300	96,563	-	**789,857**
2212	Instruction And Curriculum Development Services	14,322	-	700	-	6,000	18,066	-	**39,088**
2213	Instructional Staff Training Services	202,799	319,453	1,912	-	37,250	101,890	12,476	**675,780**
2214	Academic Student Assessment	922,486	276,710	13,050	-	4,250	18,250	3,500	**1,238,246**
2219	Other Improvement Of Instruction Services	199,470	63,308	-	-	10,577	-	-	**273,355**
2220	Educational Library Services	641,802	223,929	-	-	-	-	-	**865,731**
2222	School Library Services	4,878,308	1,586,773	-	-	-	56,478	1,000	**6,522,559**
2223	Audiovisual Services	-	-	-	54	-	160	2,249	**2,463**
2225	Instruction-Related Technology	-	-	-	-	-	-	30,000	**30,000**
2230	Other Program Services	141,587	41,924	-	-	-	85,000	-	**268,511**
2231	Supervision Of Special Education Programs	924,339	272,800	-	-	-	-	-	**1,197,139**
2240	Instruction-Related Technology	-	-	-	-	-	-	315,000	**315,000**
2300	Support Services - General Administration	181,506	57,537	493,035	-	7,200	81,000	100,000	**920,278**
2304	Support Services – General Administration Cabinet	1,111,072	314,121	-	-	-	-	-	**1,425,193**
2311	Supervision Of Board Of Education Services	21,000	-	-	-	14,407	9,621	38,934	**83,962**
2314	Election Services	-	-	81,100	-	-	-	-	**81,100**
2315	Legal Services	338,003	107,874	129,977	-	-	6,150	500	**582,504**
2316	Tax Assessment And Collection Services	-	-	975,726	-	-	-	-	**975,726**
2317	Audit Services	-	-	73,085	-	-	-	-	**73,085**
2318	Staff Relations And Negotiations Services	317,460	98,737	16,576	-	-	500	-	**433,273**
2321	Office Of The Superintendent Services	523,890	269,366	45,065	3,600	58,052	37,048	45,359	**982,380**

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	2025-26 REVISED BUDGET
0000 SCHOOL/DEPT WIDE (continued)									
2322	Community Relations Services	-	-	35,000	-	-	-	-	$ **35,000**
2323	State And Federal Relations Services	101,276	31,528	-	-	1,000	1,500	-	**135,304**
2400	Support Services - School Administration	1,015,091	199,700	424,106	-	-	96,040	-	**1,734,937**
2410	Office Of The Principal Services	22,691,531	7,590,840	-	-	146,650	93,799	13,893	**30,536,713**
2500	Support Services - Business	252,240	293	-	-	-	-	-	**252,533**
2501	Support Services – Business: Cabinet Level & Immediate Staff	349,043	101,205	-	-	-	-	-	**450,248**
2511	Supervising Business Services	374,808	124,807	38,176	-	14,200	55,975	14,900	**622,866**
2513	Budgeting Services	694,383	216,543	14,700	-	8,850	43,900	2,000	**980,376**
2515	Payroll Services	593,666	194,052	-	-	3,000	-	-	**790,718**
2516	Financial Accounting Services	887,960	292,618	400,643	6,100	29,186	10,400	9,980	**1,636,887**
2520	Purchasing Services	406,596	132,064	-	750	17,400	8,900	1,100	**566,810**
2530	Warehousing And Distributing Services	512,657	175,055	5,000	14,000	5,200	4,600	40,500	**757,012**
2535	Warehouse Inventory Adjustment	-	-	-	-	-	16,157	-	**16,157**
2600	Operation And Maintenance Of Plant Services	12,774,053	4,701,791	336,679	2,853,365	24,200	7,088,183	(25,245,248)	**2,533,023**
2610	Supervision Of Operation And Maintenance Of Plant Services	1,210,124	376,805	87,400	-	2,650	78,297	950	**1,756,226**
2620	Operating Building Services	265,821	89,689	183,392	22,538	8,450	699,664	5,165	**1,274,719**
2630	Care And Upkeep Of Grounds Services	1,010,861	352,108	-	5,663	-	231,850	-	**1,600,482**
2660	Security Services	4,139,710	1,435,973	12,341	18,150	18,580	66,100	15,814	**5,706,668**
2690	Other Operation And Maintenance Of Plant Services	492,985	202,962	3,000	56,880	2,000	7,750	(205,909)	**559,668**
2800	Support Services - Central	774,121	403,742	650,000	-	40,000	992,271		**2,860,134**
2801	Support Services – Central: Cabinet Level Positions	844,989	244,943	-	-	-	-	-	**1,089,932**
2810	Planning, Research, Development and Evaluation Services	-	-	-	-	-	9,000	-	**9,000**
2811	Planning Services	478,049	148,271	-	-	-	-	-	**626,320**
2814	Evaluation Services	-	300	-	-	-	-	-	**300**
2820	Communications Services	397,270	130,501	5,000	-	11,050	19,691	1,340	**564,852**
2830	Staff Services	1,753,774	534,273	70,772	7,010	18,843	43,305	11,250	**2,439,227**
2832	Recruitment And Placement Services	450,455	147,473	21,000	-	32,780	44,300	10,000	**706,008**
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	-	-	1,042,834	-	-	-	(5,129,083)	**(4,086,249)**
2841	Supervising Information Systems Services	571,223	172,993	179,299	3,000	34,850	183,443	14,550	**1,159,358**
2842	Systems Analysis Services	532,424	162,394	20,910	-	6,600	2,400	800	**725,528**
2843	Programming Services	1,637,351	497,314	13,858	-	24,250	3,314,786	2,100	**5,489,659**
2844	Operations Services	661,926	214,350	39,250	-	417,275	574,511	6,000	**1,913,312**
2845	Telecommunication Services					80,000			**80,000**
2849	Other Information Systems Services	1,658,943	546,271	55,000	-	33,000	2,300	151,200	**2,446,714**
2850	Risk Management Services	-	-	-	-	125,000	-	-	**125,000**
2890	Other Support Services - Central	151,933	44,273	8,000	-	3,300	3,731	2,400	**213,637**
2910	Volunteer Services	-	-	-	-	-	62,700	-	**62,700**
3300	Community Services	35,000	7,893	25,774	-	-	9,420	-	**78,087**
PROJECT TOTAL		**226,924,616**	**72,457,111**	**8,749,816**	**3,644,731**	**2,187,148**	**25,620,554**	**(26,606,652)**	$ **312,977,324**
3120 CAREER AND TECHNICAL EDUCATION									
0020	General Middle School Education	53,116	16,737	-	-	-	-	-	$ **69,853**
0030	General High School Education	2,008,994	628,444	-	35,936	-	147,326	-	**2,820,700**
0090	Other General Education	-	-	-	-	-	177,512	186	**177,512**
0300	Business	1,200	-	-	-	-	4,314	686	**6,200**
0400	Distributive/Marketing Education	-	-	-	-	-	1,891	-	**1,891**
0560	Dramatic Arts	-	-	-	-	-	500	-	**500**
0741	Nursing Assisting	-	-	-	-	2,066	2,500	129	**4,695**
0761	Medical Assisting	-	-	-	-	-	6,069	-	**6,069**
0920	Home Economics, Family Focus	-	-	-	-	-	5,000	-	**5,000**
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	-	-	-	-	-	2,541	-	**2,541**
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	-	-	-	-	-	1,854	-	**1,854**
2122	Counseling Services	119,142	36,822	-	-	-	6	194	**156,164**
2200	Support Services - Instructional Staff	115,171	35,921	-	-	-	-	-	**151,092**
2232	Supervision Of Vocational Education Programs	166,994	48,884	-	-	-	-	-	**215,878**
2410	Office Of The Principal Services	266,715	92,265	-	-	-	3,474	526	**362,980**
2490	Other Support Services-School Admin	99,774	32,430	-	-	-	-	-	**132,204**
PROJECT TOTAL		**2,831,106**	**891,503**	**2,000**	**35,936**	**2,966**	**421,729**	**4,375**	$ **4,189,615**

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	2025-26 REVISED BUDGET
3130 STATE ECEA SPECIAL ED									
0090	Other General Education	1,138,657	10,570	-	-	-	232,530	-	**$ 1,381,757**
1700	Special Education	19,243,242	6,813,838	205,000	9,153	955,300	71,148	33,200	**27,330,881**
1710	Physical Disability	2,506,856	791,727	-	-	-	10,000	-	**3,308,583**
1720	Vision Disability	202,776	64,758	-	-	-	5,000	-	**272,534**
1730	Hearing Disability	609,322	206,363	-	-	-	1,800	-	**817,485**
1740	Significant Limited Intellectual Capacity	-	-	-	-	-	1,155	-	**1,155**
1750	Significant Identifiable Emotional Disability	1,472,890	469,943	-	2,100	200	29,800	900	**1,975,833**
1760	Perceptual Or Communicative Disability	20,593	-	14,049	-	-	10,358	-	**45,000**
1770	Speech-Language Disability	6,912,074	2,064,487	8,000	-	-	-	-	**8,984,561**
1780	Multiple Disabilities	2,803,967	970,239	-	1,500	-	12,061	-	**3,787,767**
1790	Other Disabilities	-	-	-	-	-	25,799	-	**25,799**
1791	Preschool Child With A Disability	9,951	2,275	-	-	-	-	-	**12,226**
1799	Other Disabilities	2,031,033	648,327	-	-	-	3,000	-	**2,682,360**
2100	Support Services - Students	-	-	15,000	-	-	10,000	-	**25,000**
2113	Social Work Services	750,022	272,324	14,750	-	-	21,250	-	**1,058,346**
2123	Appraisal Services	739,630	216,679	-	-	-	159,548	-	**1,115,857**
2140	Psychological Services	3,761,613	1,128,866	-	-	-	40,000	-	**4,930,479**
2149	Other Psychological Services	868,845	276,104	-	-	-	-	-	**1,144,949**
2153	Audiology Services	-	-	-	-	-	2,000	8,000	**10,000**
2213	Instructional Staff Training Services	18,176	-	2,000	-	9,000	5,575	8,500	**43,251**
2231	Supervision Of Special Education Programs	201,241	70,134	-	-	320,000	-	-	**591,375**
2850	Risk Management Services	-	-	141,616	-	-	-	-	**141,616**
PROJECT TOTAL		**43,290,888**	**14,006,634**	**400,415**	**12,753**	**1,284,500**	**641,024**	**50,600**	**$ 59,686,814**
3140 STATE ELPA									
0010	General Elementary Education	3,805,072	1,164,647	-	-	-	-	-	**$ 4,969,719**
0020	General Middle School Education	1,227,799	376,897	-	-	-	1,000	-	**1,605,696**
0030	General High School Education	1,089,697	333,515	-	-	-	-	-	**1,423,212**
0090	Other General Education	21,367	4,821	-	-	-	-	-	**26,188**
2200	Support Services - Instructional Staff	1,102,167	337,049	-	-	-	-	-	**1,439,216**
2210	Improvement Of Instruction Services	10,000	-	-	-	-	-	-	**10,000**
2212	Instruction And Curriculum Development Services	-	-	-	100	5,000	26,360	-	**31,460**
PROJECT TOTAL		**7,256,102**	**2,216,929**	**-**	**100**	**5,000**	**27,360**	**-**	**$ 9,505,491**
3150 STATE GIFTED & TALENTED									
0070 Gifted And Talented Education		1,309	301	-	-	-	-	-	**1,610**
2239 Supervision Of Other Instructional Programs		321,597	97,135	6,918	-	11,750	45,173	-	**482,573**
PROJECT TOTAL		**322,906**	**97,436**	**6,918**	**-**	**11,750**	**45,173**	**-**	**$ 484,183**
3259 READ ACT									
0090 Other General Education		-	-	270,764	-	-	-	-	**$ 270,764**
2200 Support Services - Instructional Staff		-	-	226,418	-	-	-	-	**226,418**
PROJECT TOTAL		**-**	**-**	**497,182**	**-**	**-**	**-**	**-**	**$ 497,182**
9003 MEDICAID									
1790 Other Disabilities		92,745	29,844	-	-	-	-	-	**$ 122,589**
2100 Support Services - Students		-	-	-	-	-	1,508,417	-	**1,508,417**
2134 Nursing Services		873,148	440,564	-	-	-	-	-	**1,313,712**
2139 Other Health Services		488,015	162,925	154,250	3,000	19,500	15,500	74,899	**918,089**
2149 Other Psychological Services		114,184	25,926	-	-	-	-	-	**140,110**
2213 Instructional Staff Training Services		-	-	5,000	-	-	-	500	**5,500**
PROJECT TOTAL		**1,568,092**	**659,259**	**159,250**	**3,000**	**19,500**	**1,523,917**	**75,399**	**$ 4,008,417**
GRAND TOTAL		**282,193,710**	**90,328,872**	**9,815,581**	**3,696,520**	**3,510,864**	**28,279,757**	**(26,476,278)**	**$ 391,349,026**

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	2025-26 REVISED BUDGET
0000 School/Dept Wide	$ 277,875,095	$ 88,948,816	$ 9,561,807	$ 3,331,383	$ 3,451,487	$ 27,146,494	$ (28,930,659)	**$ 381,384,423**
1010 General Elementary School Education	2,779	-	-	-	-	-	-	**2,779**
1016 Grade 6	-	-	-	-	-	500	-	**500**
1017 Grade 7	-	-	-	-	-	500	-	**500**
1018 Grade 8	-	-	-	-	-	500	-	**500**
1031 Dropout Prevention	1,709,702	573,796	19,448	-	-	11,101	-	**2,314,047**
1032 Alternative Program	255,885	80,554	-	-	-	-	-	**336,439**
1034 Connections	267,915	84,220	-	-	-	-	-	**352,135**
1035 Multi-Cultural	171,464	53,904	-	-	-	-	-	**225,368**
1039 Advanced Placement	1,212,163	381,898	-	-	-	-	-	**1,594,061**
1040 AVID	114,492	34,390	10,000	-	27,000	4,763	26,800	**217,445**
1041 Work-Based Learning	115,171	35,921	-	-	-	-	-	**151,092**
1069 STEM	-	-	-	-	-	7,500	-	**7,500**
1092 Extended School Year	1,796	-	-	-	-	257,530	-	**259,326**
1093 Homebound/Hospital	46,870	10,570	-	-	-	(25,000)	-	**32,440**
1094 Student Achievement	-	-	-	-	10,577	111,390	-	**121,967**
1896 Unified Sports	-	-	-	-	-	14,401	-	**14,401**
2001 International Baccalaureate	249,451	75,355	3,700	-	19,500	7,000	33,078	**388,084**
2118 Family Resource Schools	-	-	160,000	-	-	-	-	**160,000**
2208 Technology Refresh	-	-	-	-	-	-	1,085,880	**1,085,880**
2210 1:WEB	-	-	-	-	-	-	1,301,273	**1,301,273**
2215 Cultural Diversity	168,938	49,334	13,127	-	2,300	29,500	1,500	**264,699**
2216 First Aid Training	-	-	-	-	-	-	5,850	**5,850**
2218 Curriculum Development Council	1,487	-	-	-	-	-	-	**1,487**
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	-	-	-	248,836	-	-	-	**248,836**
2629 Recycling Services	-	-	-	99,763	-	-	-	**99,763**
2834 Substitute Office	500	114	-	-	-	15,930	-	**16,544**
3336 Lifelong Learning						2,099		**2,099**
GRAND TOTAL	**282,193,708**	**90,328,872**	**9,815,582**	**3,696,520**	**3,510,864**	**28,279,758**	**(26,476,278)**	**$ 391,349,026**

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	2025-26 REVISED BUDGET
0000 SCHOOL/DEPT WIDE								
0010 General Elementary Education	50,544,263	16,246,060	4,019	279,500	10,518	306,836	23,304	$ **67,414,500**
0020 General Middle School Education	27,382,985	8,649,115	151	106,955	3,581	123,336	8,926	**36,275,049**
0030 General High School Education	38,770,529	12,235,945	294,544	223,816	16,162	386,963	79,241	**52,007,200**
0040 General Preschool Education	83,240	41,173	-	-	500	73,777	-	**198,690**
0050 General Post-Secondary Education	-	-	-	-	602,960	-	-	**602,960**
0060 General Integrated Education	3,723,728	1,254,918	-	70,886	34,802	492,006	1,930	**5,578,270**
0070 Gifted And Talented Education	404,460	199,628	300	-	400	5,892	-	**610,680**
0080 General Instructional Media	-	-	-	2,850	-	52,449	2,742	**58,041**
0090 Other General Education	6,885,533	812,490	407,264	-	125,500	9,408,834	308,600	**17,948,221**
0200 Art	2,922,472	918,778	-	-	-	28,999	-	**3,870,249**
0231 Metalwork And Jewelry	-	-	-	-	-	340	-	**340**
0260 Photography And Related Media	-	-	-	-	-	600	-	**600**
0300 Business	1,200	-	-	-	-	7,189	686	**9,075**
0400 Distributive/Marketing Education	-	-	-	-	-	1,891	-	**1,891**
0500 English Language Arts	4,678,971	1,445,124	-	-	2,000	36,893	-	**6,162,988**
0510 Language Skills	-	-	-	-	-	3,659	-	**3,659**
0511 Reading	-	-	-	-	-	806	-	**806**
0550 Speech	-	-	-	-	-	687	1,000	**1,687**
0560 Dramatic Arts	-	-	-	-	-	1,100	-	**1,100**
0600 Foreign Languages	-	-	-	1,500	-	17,846	-	**19,346**
0650 English Language Learners	-	-	-	-	-	1,560	-	**1,560**
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	-	-	4,203	-	**4,403**
0830 Physical Education	3,236,176	1,017,638	2,500	-	-	15,539	1,220	**4,273,073**
0920 Home Economics, Family Focus	-	-	-	-	-	11,767	-	**11,767**
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	-	-	-	-	-	8,138	150	**8,288**
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	556,365	175,281	21,000	-	-	6,462	324	**759,432**
1100 Mathematics	-	-	-	1,000	-	30,312	500	**31,812**
1210 General Music	2,718,265	854,270	700	-	-	13,836	1,500	**3,588,571**
1240 Vocal Music	-	-	-	-	-	4,761	-	**4,761**
1250 Instrumental Music	2,874,261	903,612	-	80	-	11,036	-	**3,788,989**
1251 Band, Concert	-	-	-	-	-	600	-	**600**
1255 Orchestra, Full	-	-	-	-	-	200	-	**200**
1256 Orchestra, String	-	-	-	-	-	700	-	**700**
1300 Natural Science	-	-	-	-	-	47,500	-	**47,500**
1310 General Science	-	-	-	-	-	33,366	3,819	**37,185**
1390 Other Sciences	-	-	-	-	-	3,549	-	**3,549**
1500 Social Sciences	-	-	-	-	500	37,683	-	**38,183**
1600 Technical Education/Computer Technology	-	-	-	-	-	4,138	5,400	**9,538**
1700 Special Education	19,243,242	6,813,838	205,000	9,153	955,300	71,148	33,200	**27,330,881**
1710 Physical Disability	2,506,856	791,727	-	-	-	10,000	-	**3,308,583**
1720 Vision Disability	202,776	64,758	-	-	-	5,000	-	**272,534**
1730 Hearing Disability	609,322	206,363	-	-	-	1,800	-	**817,485**
1740 Significant Limited Intellectual Capacity	-	-	-	-	-	1,155	-	**1,155**
1750 Significant Identifiable Emotional Disability	1,472,890	469,943	-	2,100	200	29,800	900	**1,975,833**
1760 Perceptual Or Communicative Disability	20,593	-	14,049	-	-	10,358	-	**45,000**
1770 Speech-Language Disability	6,912,074	2,064,487	8,000	-	-	-	-	**8,984,561**
1780 Multiple Disabilities	2,803,967	970,239	-	1,500	-	12,061	-	**3,787,767**
1790 Other Disabilities	92,745	29,844	-	-	-	25,799	-	**148,388**
1791 Preschool Child With A Disability	9,951	2,275	-	-	-	-	-	**12,226**
1799 Other Disabilities	2,031,033	648,327	-	-	-	3,000	-	**2,682,360**
1899 Other Coeducational Athletics/Sports Activities	4,002	22,467	-	-	-	-	-	**26,469**
1900 Cocurricular Activities- Nonathletic	1,230,000	256,464	-	-	-	10,987	-	**1,497,451**
1910 Elementary Sponsored Student Activity	8,628	49,385	-	-	-	-	-	**58,013**
1916 Japanese Exchange Program	1,080	247	-	-	12,346	800	400	**14,873**
1920 Middle School Sponsored Student Activity	9,225	62,462	-	-	-	-	-	**71,687**
1930 High School Sponsored Student Activity	1,890	10,192	-	-	-	-	-	**12,082**
2100 Support Services - Students	3,569,880	833,405	1,316,628	-	27,898	1,673,348	5,000	**7,426,159**
2113 Social Work Services	1,057,607	394,557	14,750	-	-	21,250	-	**1,488,164**
2114 Student Accounting Services	724,229	234,674	22,508	1,220	5,400	8,500	750	**997,281**
2119 Other Attendance and Social Work Services	-	-	3,932	-	-	-	-	**3,932**
2122 Counseling Services	7,898,536	2,436,302	7,600	-	17,397	13,253	1,807	**10,374,895**
2123 Appraisal Services	739,630	216,679	-	-	-	159,548	-	**1,115,857**
2126 Placement Services	425	97	-	-	-	318	-	**840**
2134 Nursing Services	1,866,574	769,054	-	1,250	12,930	16,200	2,750	**2,668,758**
2139 Other Health Services	1,540,373	598,766	163,350	3,500	19,500	16,700	74,899	**2,417,088**

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	2025-26 REVISED BUDGET
0000 SCHOOL/DEPT WIDE (continued)								
2140 Psychological Services	3,761,613	1,128,866	-	-	-	40,000	-	**$ 4,930,479**
2149 Other Psychological Services	1,070,886	331,838	-	-	-	-	-	**1,402,724**
2153 Audiology Services	-	-	-	-	-	2,000	8,000	**10,000**
2190 Other Support Services - Student	405,600	124,922	-	-	-	-	-	**530,522**
2200 Support Services - Instructional Staff	1,621,001	486,223	1,434,618	-	39,500	11,852	560,852	**4,154,046**
2210 Improvement Of Instruction Services	1,950,808	566,272	-	-	-	107,000	-	**2,624,080**
2211 Supervision Of Improvement Of Instruction Services	517,173	163,821	12,000	-	300	96,563	-	**789,857**
2212 Instruction And Curriculum Development Services	12,835	-	-	100	11,000	44,426	-	**68,361**
2213 Instructional Staff Training Services	220,975	319,453	8,912	-	24,250	107,465	21,476	**702,531**
2214 Academic Student Assessment	922,486	276,710	13,050	-	4,250	18,250	3,500	**1,238,246**
2219 Other Improvement Of Instruction Services	199,470	63,308	-	-	-	-	-	**262,778**
2220 Educational Library Services	641,802	223,929	-	-	-	-	-	**865,731**
2222 School Library Services	4,878,308	1,586,773	-	-	-	56,478	1,000	**6,522,559**
2223 Audiovisual Services	-	-	-	54	-	160	2,249	**2,463**
2230 Other Program Services	141,587	41,924	-	-	-	85,000	-	**268,511**
2231 Supervision Of Special Education Programs	1,125,580	342,934	-	-	320,000	-	-	**1,788,514**
2232 Supervision Of Vocational Education Programs	166,994	48,884	-	-	-	-	-	**215,878**
2239 Supervision Of Other Instructional Programs	321,597	97,135	6,918	-	11,750	45,173	-	**482,573**
2300 Support Services - General Administration	181,506	57,537	445,535	-	7,200	81,000	100,000	**872,778**
2304 Support Services – General Administration Cabinet Level	1,111,072	314,121	-	-	-	-	-	**1,425,193**
2311 Supervision Of Board Of Education Services	21,000	-	-	-	14,407	9,621	38,934	**83,962**
2314 Election Services	-	-	81,100	-	-	-	-	**81,100**
2315 Legal Services	338,003	107,874	129,977	-	-	6,150	500	**582,504**
2316 Tax Assessment And Collection Services	-	-	975,726	-	-	-	-	**975,726**
2317 Audit Services	-	-	73,085	-	-	-	-	**73,085**
2318 Staff Relations And Negotiations Services	317,460	98,737	16,576	-	-	500	-	**433,273**
2321 Office Of The Superintendent Services	523,890	269,366	45,065	3,600	58,052	37,048	45,359	**982,380**
2322 Community Relations Services	-	-	35,000	-	-	-	-	**35,000**
2323 State And Federal Relations Services	101,276	31,528	-	-	1,000	1,500	-	**135,304**
2400 Support Services - School Administration	1,015,091	199,700	424,106	-	-	96,040	-	**1,734,937**
2410 Office Of The Principal Services	22,955,467	7,683,105	-	-	146,650	97,273	14,419	**30,896,914**
2490 Other Support Services - School Administration	99,774	32,430	-	-	-	-	-	**132,204**
2500 Support Services - Business	252,240	293	-	-	-	-	-	**252,533**
2501 Support Services – Business: Cabinet Level & Immediate Stal	349,043	101,205	-	-	-	-	-	**450,248**
2511 Supervising Business Services	374,808	124,807	38,176	-	14,200	55,975	14,900	**622,866**
2513 Budgeting Services	694,383	216,543	14,700	-	8,850	43,900	2,000	**980,376**
2515 Payroll Services	593,666	194,052	-	-	3,000	-	-	**790,718**
2516 Financial Accounting Services	887,960	292,618	400,643	6,100	29,186	10,400	9,980	**1,636,887**
2520 Purchasing Services	406,596	132,064	-	750	17,400	8,900	1,100	**566,810**
2530 Warehousing And Distributing Services	512,657	175,055	5,000	14,000	5,200	4,600	40,500	**757,012**
2535 Warehouse Inventory Adjustment	-	-	-	-	-	16,157	-	**16,157**
2600 Operation And Maintenance Of Plant Services	12,774,053	4,701,791	336,679	2,504,766	24,200	7,088,183	(25,245,248)	**2,184,424**
2610 Supervision Of Operation And Maintenance Of Plant Svcs	1,210,124	376,805	87,400	-	2,650	78,297	950	**1,756,226**
2620 Operating Building Services	265,821	89,689	183,392	6,000	8,450	4,114	5,165	**562,631**
2630 Care And Upkeep Of Grounds Services	1,010,861	352,108	-	5,663	-	231,850	-	**1,600,482**
2660 Security Services	4,139,710	1,435,973	12,341	18,150	18,580	66,100	15,814	**5,706,668**
2690 Other Operation And Maintenance Of Plant Services	492,985	202,962	3,000	56,880	2,000	7,750	(205,909)	**559,668**
2800 Support Services - Central	774,121	403,742	650,000	-	40,000	992,271	-	**2,860,134**
2801 Support Services – Central: Cabinet Level Positions	844,989	244,943	-	-	-	-	-	**1,089,932**
2810 Planning, Research, Development and Evaluation Services	-	-	-	-	-	9,000	-	**9,000**
2811 Planning Services	478,049	148,271	-	-	-	-	-	**626,320**
2814 Evaluation Services	-	300	-	-	-	-	-	**300**
2820 Communications Services	397,270	130,501	5,000	-	11,050	19,691	1,340	**564,852**
2830 Staff Services	1,753,274	534,159	70,772	7,010	18,843	27,375	11,250	**2,422,683**
2832 Recruitment And Placement Services	450,455	147,473	21,000	-	32,780	44,300	10,000	**706,008**
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	-	-	1,042,834	-	-	-	(5,129,083)	**(4,086,249)**
2841 Supervising Information Systems Services	571,223	172,993	179,299	3,000	34,850	183,443	14,550	**1,159,358**
2842 Systems Analysis Services	532,424	162,394	20,910	-	6,600	2,400	800	**725,528**
2843 Programming Services	1,637,351	497,314	13,858	-	24,250	3,314,786	2,100	**5,489,659**
2844 Operations Services	661,926	214,350	39,250	-	417,275	574,511	6,000	**1,913,312**
2845 Telecommunication Services					80,000		-	**80,000**
2849 Other Information Systems Services	1,658,943	546,271	55,000	-	33,000	2,300	151,200	**2,446,714**
2850 Risk Management Services	-	-	141,616	-	125,000	-	-	**266,616**
2890 Other Support Services - Central	151,933	44,273	8,000	-	3,300	3,731	2,400	**213,637**
2910 Volunteer Services	-	-	-	-	-	62,700	-	**62,700**
3300 Community Services	35,000	7,893	25,774	-	-	9,420	-	**78,087**
SUBPROGRAM TOTAL	**277,875,095**	**88,948,816**	**9,561,807**	**3,331,383**	**3,451,487**	**27,146,494**	**(28,930,659)**	**$ 381,384,423**

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	2025-26 REVISED BUDGET
1010 GENERAL ELEMENTARY								
2410 Office Of The Principal Services	2,779	-	-	-	-	-	-	$ 2,779
SUBPROGRAM TOTAL	**2,779**	**-**	**-**	**-**	**-**	**-**	**-**	**$ 2,779**
1016 GRADE 6								
0020 General Middle School Education	-	-	-	-	-	500	-	$ 500
SUBPROGRAM TOTAL	**-**	**-**	**-**	**-**	**-**	**500**	**-**	**$ 500**
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	-	-	12,706	-	-	-	-	$ 12,706
0030 General High School Education	932,473	293,138	6,742	-	-	11,101	-	1,243,454
2112 Attendance Services	541,247	186,871	-	-	-	-	-	728,118
2113 Social Work Services	235,982	93,787	-	-	-	-	-	329,769
SUBPROGRAM TOTAL	**1,709,702**	**573,796**	**19,448**	**-**	**-**	**11,101**	**-**	**$ 2,314,047**
1032 ALTERNATIVE PROGRAM								
0030 General High School Education	255,885	80,554	-	-	-	-	-	$ 336,439
SUBPROGRAM TOTAL	**255,885**	**80,554**	**-**	**-**	**-**	**-**	**-**	**$ 336,439**
1034 CONNECTIONS								
0030 General High School Education	267,915	84,220	-	-	-	-	-	$ 352,135
SUBPROGRAM TOTAL	**267,915**	**84,220**	**-**	**-**	**-**	**-**	**-**	**$ 352,135**
1035 MULTI-CULTURAL								
0030 General High School Education	171,464	53,904	-	-	-	-	-	$ 225,368
SUBPROGRAM TOTAL	**171,464**	**53,904**	**-**	**-**	**-**	**-**	**-**	**$ 225,368**
1039 ADVANCED PLACEMENT								
0020 General Middle School Education	560	128	-	-	-	-	-	$ 688
0030 General High School Education	1,211,603	381,770	-	-	-	-	-	1,593,373
SUBPROGRAM TOTAL	**1,212,163**	**381,898**	**-**	**-**	**-**	**-**	**-**	**$ 1,594,061**
1040 AVID								
0020 General Middle School Education	39,936	11,850	10,000	-	5,000	3,263	26,800	$ 96,849
0030 General High School Education	74,556	22,540	-	-	-	1,500	-	98,596
2213 Instructional Staff Training Services	-	-	-	-	22,000	-	-	22,000
SUBPROGRAM TOTAL	**114,492**	**34,390**	**10,000**	**-**	**27,000**	**4,763**	**26,800**	**$ 217,445**
1041 WORK BASED LEARNING								
2200 Support Services Instructional Staff	115,171	35,921	-	-	-	-	-	$ 151,092
SUBPROGRAM TOTAL	**115,171**	**35,921**	**-**	**-**	**-**	**-**	**-**	**$ 151,092**
1069 STEM								
0010 General Elementary Education	-	-	-	-	-	7,500	-	$ 7,500
SUBPROGRAM TOTAL	**-**	**-**	**-**	**-**	**-**	**7,500**	**-**	**$ 7,500**
1092 EXTENDED SCHOOL YEAR								
0090 Other General Education	1,796	-	-	-	-	257,530	-	$ 259,326
SUBPROGRAM TOTAL	**1,796**	**-**	**-**	**-**	**-**	**257,530**	**-**	**$ 259,326**
1093 HOMEBOUND/HOSPITAL								
0090 Other General Education	46,870	10,570	-	-	-	(25,000)	-	$ 32,440
SUBPROGRAM TOTAL	**46,870**	**10,570**	**-**	**-**	**-**	**(25,000)**	**-**	**$ 32,440**
1094 STUDENT ACHIEVEMENT								
0030 General High School Education	-	-	-	-	-	16,890	-	$ 16,890
0090 Other General Education	-	-	-	-	-	8,000	-	8,000
1900 Cocurricular Activities - Nonathletic	-	-	-	-	-	86,500	-	86,500
2219 Other Improvement Of Instruction Services	-	-	-	-	10,577	-	-	10,577
SUBPROGRAM TOTAL	**-**	**-**	**-**	**-**	**10,577**	**111,390**	**-**	**$ 121,967**
1896 UNIFIED SPORTS								
1900 Cocurricular Activities- Nonathletic	-	-	-	-	-	14,401	-	$ 14,401
SUBPROGRAM TOTAL	**-**	**-**	**-**	-	**-**	**14,401**	**-**	**$ 14,401**
2001 International Baccalaureate								
0010 General Elementary Education	43,145	13,540	3,000	-	13,500	1,000	13,078	$ 87,263
0030 General High School Education	206,306	61,815	-	-	6,000	6,000	20,000	300,121
2212 Instruction And Curriculum Development Services	-	-	700	-	-	-	-	700
SUBPROGRAM TOTAL	**249,451**	**75,355**	**3,700**	**-**	**19,500**	**7,000**	**33,078**	**$ 388,084**
2118 FAMILY RESOURCE SCHOOLS								
2100 Support Services Students	-	-	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	2025-26 REVISED BUDGET
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	-	-	-	-	-	-	180,310	**180,310**
2225 Instruction Related Tech	-	-	-	-	-	-	30,000	**30,000**
2240 Instruction Related Tech	-	-	-	-	-	-	315,000	**315,000**
SUBPROGRAM TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	**1,085,880**	**$ 1,085,880**
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	168,938	49,334	13,127	-	2,300	29,500	1,500	**$ 264,699**
SUBPROGRAM TOTAL	168,938	49,334	13,127	-	2,300	29,500	1,500	**$ 264,699**
2216 FIRST AID TRAINING							-	
2200 Instructional Staff Support	-	-	-	-	-	-	5,850	**$ 5,850**
SUBPROGRAM TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	**5,850**	**$ 5,850**
2218 CURRICULUM DEVELOPMENT COUNCIL								
2212 Instruction And Curriculum Development Services	1,487	-	-	-	-	-	-	**$ 1,487**
SUBPROGRAM TOTAL	**1,487**	**-**	-	-	-	-	-	**$ 1,487**
2395 FOUNDATION SUPPORT								
2300 Support Services - General Administration	-	-	47,500	-	-	-	-	**$ 47,500**
SUBPROGRAM TOTAL	-	-	**47,500**	-	-	**-**	-	**$ 47,500**
2621 HAZARDOUS ENVIRONMENT SERVICES								
2620 Operating Building Services	-	-	-	16,538	-	-	-	**$ 16,538**
SUBPROGRAM TOTAL	**-**	**-**	-	**16,538**	**-**	-	-	**$ 16,538**
2622 BUILDINGS								
2620 Operating Building Services	-	-	-	-	-	231,850	-	**$ 231,850**
SUBPROGRAM TOTAL	**-**	**-**	-	**-**	**-**	231,850	-	**$ 231,850**
2623 TRADES								
2620 Operating Building Services	-	-	-	-	-	231,850	-	**$ 231,850**
SUBPROGRAM TOTAL	**-**	**-**	-	**-**	**-**	231,850	-	**$ 231,850**
2624 HVAC								
2620 Operating Building Services	-	-	-	-	-	231,850	-	**$ 231,850**
SUBPROGRAM TOTAL	**-**	**-**	-	**-**	**-**	231,850	-	**$ 231,850**
2628 DISPOSAL SERVICES								
2600 Operation And Maintenance Of Plant Services	-	-	-	248,836	-	-	-	**$ 248,836**
SUBPROGRAM TOTAL	**-**	**-**	-	**248,836**	**-**	-	-	**$ 248,836**
2629 RECYLCING SERVICES								
2600 Operation And Maintenance Of Plant Services	-	-	-	99,763	-	-	-	**$ 99,763**
SUBPROGRAM TOTAL	**-**	**-**	-	**99,763**	**-**	-	-	**$ 99,763**
2834 SUBSTITUE OFFICE								
2830 Staff Services	500	114	-	-	-	15,930	-	**$ 16,544**
SUBPROGRAM TOTAL	**500**	**114**	**-**	**-**	**-**	**15,930**	-	**$ 16,544**
3336 PreSchool Enrichment								
0040 General Preschool Education	-	-	-	-	-	2,099	-	**$ 2,099**
SUBPROGRAM TOTAL	**-**	**-**	**-**	**-**	**-**	**2,099**	-	**$ 2,099**
GRAND TOTAL	**282,193,708**	**90,328,872**	**9,815,582**	**3,696,520**	**3,510,864**	**28,279,758**	**(26,476,278)**	**$ 391,349,026**

General Operating Fund (continued)

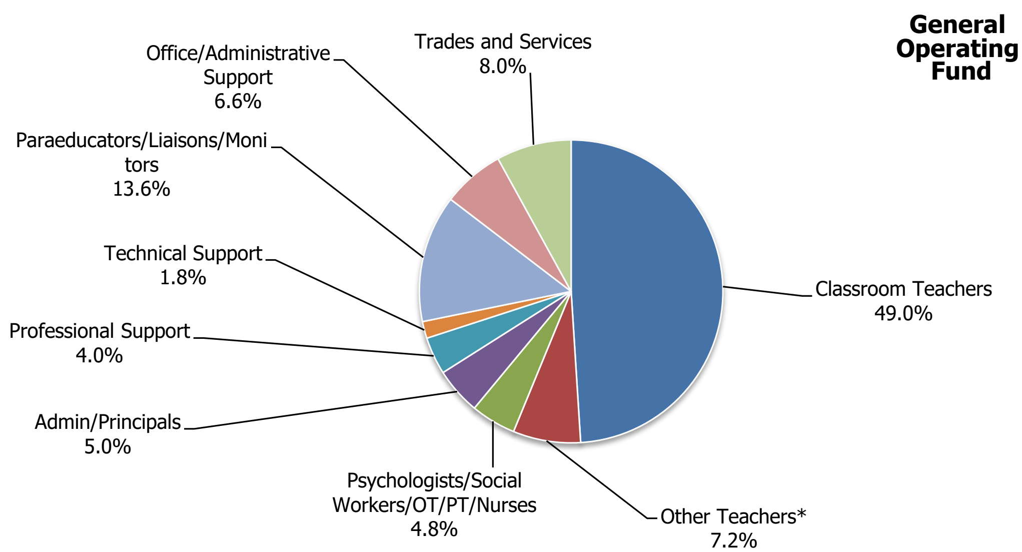
Authorized Positions

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

	2021-22	2022-23	2023-24	2024-25	2025-26
Classroom Teachers	1,481.630	1,448.330	1,430.406	1,427.346	1,393.088
Other Teachers*	159.100	193.665	217.085	208.367	201.549
Psychologists/Social Workers/OT/PT/Nurses	122.117	128.217	127.407	140.422	143.920
Admin/Principals	141.992	142.992	146.406	144.352	149.350
Professional Support	91.912	100.034	103.485	117.280	110.843
Technical Support	56.627	53.870	46.295	51.107	50.001
Paraeducators/Liaisons/Monitors	366.679	374.547	412.662	395.404	402.862
Office/Administrative Support	182.620	184.444	195.868	191.371	184.569
Trades and Services	239.750	237.850	228.000	231.800	228.450
TOTAL FTE:	**2,842.427**	**2,863.949**	**2,907.614**	**2,907.449**	**2,864.632**

* Other Teachers- Teachers on Special Assignment, Teacher Librarians & Counselors

	2021-22 Actual	2022-23 Submitted	2023-24 Submitted	2024-25 Submitted	2025-26 Budget
TOTAL STUDENT FUNDED FTE	27,763.0	27,606.5	27,183.7	27,062.5	26,581.0
STUDENT FTE (Less Charters)	25,439.0	25,249.5	24,810.7	24,685.0	24,222.0
CHARTER STUDENT FTE	2,324.0	2,357.0	2,373.0	2,377.5	2,359.0



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	0700/0800's PROPERTY& OTHER USES	2025-26 REVISED BUDGET
ELEMENTARY SCHOOLS									
119 BEAR CREEK ELEMENTARY	28.840	2,501,284	843,513	700	46,313	500	83,930	2,400	**$ 3,478,640**
120 BIRCH ELEMENTARY	28.996	2,647,882	876,467	-	28,994	150	80,975	1,050	**3,635,518**
124 COLUMBINE ELEMENTARY	36.715	3,399,678	1,109,336	1,500	71,294	1,200	137,629	3,000	**4,723,637**
127 CREST VIEW ELEMENTARY	36.301	3,408,400	1,122,250	-	53,372	-	110,334	-	**4,694,356**
130 DOUGLASS ELEMENTARY	29.478	2,532,190	847,084	-	79,688	-	94,314	-	**3,553,276**
131 SANCHEZ ELEMENTARY	36.081	3,206,565	1,045,821	-	70,711	1,640	93,556	1,400	**4,419,693**
132 EISENHOWER ELEMENTARY	32.296	2,785,447	935,301	-	111,407	140	94,792	1,500	**3,928,587**
134 EMERALD ELEMENTARY	36.459	3,289,800	1,089,089	-	29,682	-	117,070	3,152	**4,528,793**
136 FLATIRONS ELEMENTARY	22.266	1,777,230	615,158	-	31,021	-	59,089	66	**2,482,564**
138 FOOTHILL ELEMENTARY	40.333	3,556,860	1,191,337	-	54,015	1,550	100,736	1,800	**4,906,298**
141 GOLD HILL ELEMENTARY	3.143	226,094	80,448		6,103	-	10,302	33	**322,980**
144 HEATHERWOOD ELEMENTARY	29.645	2,524,349	852,126	-	48,404	-	79,820	478	**3,505,177**
147 JAMESTOWN ELEMENTARY	3.468	316,447	104,801	226	3,563	-	19,386	-	**444,423**
150 KOHL ELEMENTARY	33.681	2,715,775	930,015	626	26,653	575	83,424	1,100	**3,758,168**
153 LAFAYETTE ELEMENTARY	43.147	3,795,876	1,269,022	200	62,122	3,900	95,561	465	**5,227,146**
154 RYAN ELEMENTARY	41.481	3,726,495	1,240,906	-	48,621	1,232	109,257	900	**5,127,411**
156 FIRESIDE ELEMENTARY	38.217	3,396,883	1,134,028	-	77,842	-	110,807	900	**4,720,460**
157 LOUISVILLE ELEMENTARY	38.371	3,308,553	1,103,391	-	53,259	3,100	89,765	3,700	**4,561,768**
158 COAL CREEK ELEMENTARY	29.180	2,589,079	876,440	-	68,242	-	80,720	-	**3,614,481**
161 BCSIS	22.636	2,153,231	704,021	551	22,511	50	54,359	150	**2,934,873**
164 CREEKSIDE ELEMENTARY	31.844	2,795,460	933,259	-	52,948	150	78,483	150	**3,860,450**
166 MESA ELEMENTARY	28.377	2,420,697	822,854	-	43,073	200	87,564	28	**3,374,416**
169 NEDERLAND ELEMENTARY	24.313	2,000,137	693,841	-	25,472	350	80,149	250	**2,800,199**
173 MAPLETON ELEMENTARY	0.600	77,782	23,243	-	11,883	-	33,229	-	**146,137**
180 PIONEER ELEMENTARY	39.940	3,791,007	1,244,063	1,050	49,653	800	179,922	3,304	**5,269,799**
185 SUPERIOR ELEMENTARY	40.827	3,564,709	1,188,933	120	37,660	40	121,790	-	**4,913,252**
190 UNIVERSITY HILL ELEM	41.770	3,993,483	1,295,903	1,269	57,968	889	133,327	426	**5,483,265**
192 HIGH PEAKS ELEMENTARY	22.712	2,200,031	720,625	-	24,024	-	73,767	700	**3,019,147**
193 COMMUNITY MONTESSORI	27.697	2,294,019	775,216	-	64,780	427	69,141	469	**3,204,052**
196 WHITTIER ELEMENTARY	27.301	2,675,419	872,207	-	25,142	-	85,169	2,000	**3,659,937**
LEVEL TOTAL	**896.115**	**79,670,862**	**26,540,698**	**6,242**	**1,386,420**	**16,893**	**2,648,367**	**29,421**	**$ 110,298,903**
MIDDLE SCHOOLS									
225 BROOMFIELD HEIGHTS MIDDLE	48.200	4,309,126	1,440,802	151	52,898	1,201	135,282	5,160	**$ 5,944,620**
230 MANHATTAN MIDDLE	48.880	4,339,682	1,457,311	-	95,804	2,680	140,070	1,750	**6,037,297**
240 CASEY MIDDLE	38.540	3,556,557	1,159,195	-	46,090	946	124,418	5,237	**4,892,443**
250 CENTENNIAL MIDDLE	46.950	4,454,318	1,456,443	-	80,696	464	181,653	5,094	**6,178,668**
252 ANGEVINE MIDDLE	61.033	5,831,193	1,901,870	-	85,040	1,000	215,951	4,000	**8,039,054**
254 LOUISVILLE MIDDLE	51.756	4,839,774	1,580,871	-	46,426	1,000	186,062	-	**6,654,133**
260 PLATT MIDDLE	42.353	3,987,047	1,312,052	300	74,176	400	186,461	600	**5,561,036**
270 SOUTHERN HILLS MIDDLE	46.652	4,452,939	1,442,950	-	83,480	150	172,742	200	**6,152,461**
LEVEL TOTAL	**384.363**	**35,770,636**	**11,751,494**	**451**	**564,610**	**7,841**	**1,342,639**	**22,041**	**$ 49,459,712**
SENIOR HIGH SCHOOLS									
310 BOULDER HIGH	128.352	12,162,621	3,955,639	4,460	162,828	16,500	489,861	19,500	**$ 16,811,409**
315 BROOMFIELD HIGH	113.624	10,623,933	3,474,256	-	95,637	4,526	419,277	34,683	**14,652,312**
320 CENTAURUS HIGH	122.177	11,214,056	3,707,563	-	131,752	1,314	451,923	8,709	**15,515,317**
330 FAIRVIEW HIGH	122.356	11,500,121	3,776,928	-	186,842	3,000	507,478	9,674	**15,984,043**
340 ARAPAHOE RIDGE HIGH	20.961	2,117,417	689,188	1,300	39,597	840	310,416	600	**3,159,358**
350 NEW VISTA HIGH	28.754	2,832,835	921,998	5,400	49,762	1,450	119,368	4,777	**3,935,590**
360 MONARCH HIGH	109.952	10,037,301	3,314,162	1,241	73,891	250	411,166	18,581	**13,856,592**
LEVEL TOTAL	**646.174**	**60,488,284**	**19,839,734**	**12,401**	**740,309**	**27,880**	**2,709,489**	**96,524**	**$ 83,914,621**
CAREER/TECHNICAL SCHOOLS									
461 BOULDER UNIVERSAL	25.025	2,773,392	878,958	-	-	34,500	13,325	2,300	**$ 3,702,475**
490 APEX	22.750	2,086,637	691,362	2,000	35,936	2,966	71,665	2,569	**2,893,135**
LEVEL TOTAL	**47.775**	**4,860,029**	**1,570,320**	**2,000**	**35,936**	**37,466**	**84,990**	**4,869**	**$ 6,595,610**
COMBINATION SCHOOLS									
502 MONARCH K-8	67.151	6,034,888	2,019,867	-	94,191	200	221,096	100	**$ 8,370,342**
503 NEDERLAND MIDDLE/SENIOR	30.704	2,692,767	883,102	-	30,844	3,977	135,877	1,330	**3,747,897**
505 ASPEN CREEK K-8	73.807	6,681,613	2,207,175	-	44,318	100	238,182	2,500	**9,173,888**
506 ELDORADO K-8	49.190	4,033,346	1,377,133	-	51,703	250	191,485	200	**5,654,117**
509 MEADOWLARK K-8	61.584	5,706,719	1,877,469	-	100,484	1,865	127,332	1,750	**7,815,619**
LEVEL TOTAL	**282.435**	**25,149,333**	**8,364,746**	**-**	**321,540**	**6,392**	**913,972**	**5,880**	**$ 34,761,863**
CHARTER SCHOOLS									
925 SUMMIT CHARTER	2.000	99,823	39,773	-	22,543	-	73,776	19,470	**$ 255,385**
932 BOULDER PREP CHARTER	0.000	933	214	-	-	-	-	-	**1,147**
952 HORIZONS K-8 CHARTER	0.000	-	-	-	28,363	-	65,213	19,113	**112,689**
954 JUSTICE HIGH CHARTER	0.500	21,775	9,836	-	14,310	-	19,433	4,510	**69,864**
956 PEAK TO PEAK CHARTER	0.000	-	-	-	-	-	-	79,475	**79,475**
LEVEL TOTAL	**2.500**	**122,531**	**49,823**	**-**	**65,216**	**-**	**158,422**	**122,568**	**$ 518,560**

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	0700/0800's EQUIPMENT/ OTHER USES	2025-26 REVISED BUDGET
CENTRALIZED SERVICES									
600 ED CENTER DEPTS									
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	120,000	-	-	**$ 120,000**
2122 COUNSELING	0.000	12,000	-	-	-	-	-	-	**12,000**
2810 Planning, Research, Development and Evaluati	0.000	-	-	-	-	-	9,000	-	**9,000**
LOCATION TOTAL	**0.000**	**12,000**	**-**	**-**	**-**	**120,000**	**9,000**	**-**	**$ 141,000**
601 SUPERINTENDENT'S OFFICE									
0090 GEN ED	0.000	1,451,222	331,605	-	-	-	-	-	**$ 1,782,827**
1250 INSTRUMENTAL MUSIC	26.821	2,874,261	903,612	-	-	-	-	-	**3,777,873**
2213 Instructional Staff Training Services	0.000	12,000	2,706	-	-	-	-	-	**14,706**
2410 PRINCIPALS OFFICE	0.000	16,800	114	-	-	-	-	-	**16,914**
2516 FINANCIAL ACCOUNTING SVCS	0.000	-	-	393,750	-	-	-	-	**393,750**
LOCATION TOTAL	**26.821**	**4,354,283**	**1,238,037**	**393,750**	**-**	**-**	**-**	**-**	**$ 5,986,070**
602 SUPERINTENDENT'S OFFICE									
0090 OTHER GEN EDUCATION	0.000	3,800	-	-	-	-	-	-	**$ 3,800**
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	47,500	-	-	-	-	**47,500**
2321 SUPERINTENDENT	3.125	523,890	269,066	45,065	3,600	57,452	22,048	45,359	**966,480**
2322 COMMUNITY RELATIONS	0.000	-	-	35,000	-	-	-	-	**35,000**
LOCATION TOTAL	**3.125**	**527,690**	**269,066**	**127,565**	**3,600**	**57,452**	**22,048**	**45,359**	**$ 1,052,780**
603 DEPUTY SUPERINTENDENT									
2304 GEN ADMIN CABINET	2.000	377,009	105,795	-	-	-	-	-	**$ 482,804**
2321 SUPERINTENDENT	0.000	-	300	-	-	600	15,000	-	**15,900**
LOCATION TOTAL	**2.000**	**377,009**	**106,095**	**-**	**-**	**600**	**15,000**	**-**	**$ 498,704**
604 LEGAL COUNSEL OFFICE									
2100 SUPPORT SERVICES-STUDENTS	0.800	136,476	31,519	42,810	-	-	-	5,000	**$ 215,805**
2304 ADMIN GEN SUPPORT SVCS	0.800	192,447	52,719	-	-	-	-	-	**245,166**
2315 LEGAL SERVICES	3.000	338,003	107,874	129,977	-	-	6,150	500	**582,504**
LOCATION TOTAL	**4.600**	**666,926**	**192,112**	**172,787**	**-**	**-**	**6,150**	**5,500**	**$ 1,043,475**
605 CURRICULUM, ASSESSMENT & INSTRUCTION									
0090 GEN ED	0.000	-	-	-	-	-	2,152,500	-	**$ 2,152,500**
2210 IMPROVEMENT INSTRUC SVCS	1.200	177,553	53,245	-	-	-	52,000	-	**282,798**
2211 ADMIN LEARNING SERVICES	2.500	263,109	85,382	-	-	-	50,863	-	**399,354**
2219 LEARNING MATERIALS CENTER	2.000	199,470	63,308	-	-	-	-	-	**262,778**
2222 SCHOOL LIBRARY SERVICES	1.000	94,753	31,286	-	-	-	-	-	**126,039**
2230 OTHER PROGRAM SERVICES	1.000	141,587	41,924	-	-	-	85,000	-	**268,511**
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	-	-	2,000	21,000	-	**23,000**
2304 GEN ADMIN CABINET	2.000	301,056	89,710	-	-	-	-	-	**390,766**
LOCATION TOTAL	**9.700**	**1,177,528**	**364,855**	**-**	**-**	**2,000**	**2,361,363**	**-**	**$ 3,905,746**
606 BUSINESS SERVICES DIVISION									
2501 BUSINESS SUPPORT SERVICES	2.000	349,043	101,205	-	-	-	-	-	**$ 450,248**
2511 SUPERVISING BUSINESS SERVICES	4.000	374,808	124,807	38,176		14,200	55,975	14,900	**622,866**
LOCATION TOTAL	**6.000**	**723,851**	**226,012**	**38,176**	**-**	**14,200**	**55,975**	**14,900**	**$ 1,073,114**
607 STRATEGIC INITIATIVES									
2200 INSTRUCTIONAL STAFF SPPRT	5.000	439,580	131,520	-	-	-	-	-	**$ 571,100**
2811 PLANNING SERVICES	3.000	478,049	148,271	-	-	-	-	-	**626,320**
2843 PROGRAMMING SERVICES	0.000	-	300	-	-	-	-	-	**300**
LOCATION TOTAL	**8.000**	**917,629**	**280,091**	**-**	**-**	**-**	**-**	**-**	**$ 1,197,720**
608 PLANNING & ASSESSMENT									
2214 ACADEMIC STUDENT ASSESSMENT	7.000	922,486	276,710	13,050	-	4,250	18,250	3,500	**$ 1,238,246**
2814 RESEARCH/EVALUATION SVCS	0.000	-	300	-	-	-	-	-	**300**
LOCATION TOTAL	**7.000**	**922,486**	**277,010**	**13,050**	**-**	**4,250**	**18,250**	**3,500**	**$ 1,238,546**
609 CAREER AND TECHNICAL ED ADMIN									
0030 GEN HIGH SCHOOL EDUCATION	0.000	10,000	2,255	-	-	-	166,576	28,000	**$ 206,831**
0050 General Post-Secondary Education	0.000	-	-	-	-	602,960	-	-	**602,960**
2190 OTHER SUPPORT SERVICES	2.500	299,101	90,970	-	-	-	-	-	**390,071**
2200 INSTRUCTIONAL STAFF SPPRT	1.000	115,171	35,921	-	-	-	-	-	**151,092**
2232 ADMIN CAREER & TECHNICAL ED	1.000	166,994	48,884	-	-	-	-	-	**215,878**
2490 OTHER SCHOOL ADMIN SUPPORT	1.000	99,774	32,430	-	-	-	-	-	**132,204**
LOCATION TOTAL	**5.500**	**691,040**	**210,460**	**-**	**-**	**602,960**	**166,576**	**28,000**	**$ 1,699,036**
610 PRESCHOOL ADMINISTRATION									
0090 GEN ED	0.000	21,415	-	33,500	-	500	21,500	-	**$ 76,915**
2139 OTHER HEALTH SERVICES	0.000	49,979	11,346	-	-	-	-	-	**61,325**
2210 IMPROVEMENT INSTRUCTIONAL SERVICES	1.000	134,578	40,327	-	-	-	-	-	**174,905**
2410 OFFICE OF THE PRINCIPAL SERVICES	0.005	3,970	937	-	-	-	-	-	**4,907**
LOCATION TOTAL	**1.005**	**209,942**	**52,610**	**33,500**	**-**	**500**	**21,500**	**-**	**$ 318,052**

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	0700/0800s's PROPERTY& OTHER USES	2025-26 REVISED BUDGET
CENTRALIZED SERVICES continued									
611 SPECIAL EDUCATION									
0090 OTHER GEN ed	0.000	48,666	10,570	-	-	-	232,530	-	$ 291,766
1700 SPECIAL EDUCATION	20.040	1,323,720	355,994	205,000	8,403	603,500	55,522	33,200	2,585,339
1710 PHYS DISABILITY	23.425	2,506,856	791,727	-	-	-	10,000	-	3,308,583
1720 VISUAL DISABILITY	2.000	202,776	64,758	-	-	-	5,000	-	272,534
1730 HEARING DISABILITY	7.750	609,322	206,363	-	-	-	1,500	-	817,185
1750 SPECIAL ED S.I.E.D	4.938	505,128	161,292	-	2,100	200	29,800	900	699,420
1760 COMMUNICATIVE DISABILITY	0.000	20,593	-	14,049	-	-	10,358	-	45,000
1770 SPEECH/LANGUAGE DISABILITY	52.910	6,912,074	2,064,487	8,000	-	-	-	-	8,984,561
1780 MULTIPLE DISABILITIES	22.100	1,429,439	531,795	-	1,500	-	9,500	-	1,972,234
1790 OTHER DISABILITIES	0.000	-	-	-	-	-	25,000	-	25,000
1791 PRESCH DISABILITY CHILD	0.000	933	214	-	-	-	-	-	1,147
1799 OTHER SPED	0.000	-	-	-	-	-	2,000	-	2,000
2100 SUPPORT SERVICES - STUDENTS	0.000	-	-	15,000	-	-	10,000	-	25,000
2113 SOCIAL WORK SERVICES	12.463	750,022	272,324	14,750	-	-	21,250	-	1,058,346
2123 COUNSELING SERVICES	5.800	739,630	216,679	-	-	-	159,548	-	1,115,857
2140 PSYCHOLOGICAL SERVICES	24.797	3,384,805	1,012,826	-	-	-	40,000	-	4,437,631
2149 OTHER PSYCHOLOGICAL SERVICES	11.200	780,441	237,318	-	-	-		-	1,017,759
2153 AUDIOLOGY SERVICES	0.000	-	-	-	-	-	2,000	8,000	10,000
2213 STAFF DEVELOPMENT	0.000	18,176	-	2,000		9,000	5,575	8,500	43,251
2231 ADMIN SPED SPECIAL EDUC	8.200	1,125,580	342,934	-	-	-	-	-	1,468,514
2850 RISK MANAGEMENT SERVICES	0.000	-	-	141,616	-	-	-	-	141,616
LOCATION TOTAL	**195.622**	**20,358,161**	**6,269,281**	**400,415**	**12,003**	**612,700**	**619,583**	**50,600**	**$ 28,322,743**
612 READING									
2210 IMPROVEMENT INSTRL SVCS	3.000	433,195	128,877	-	-	-	-	-	$ 562,072
2213 STAFF DEVELOPMENT	0.000	50,780	1,041	-	-	14,000	68,514	7,861	142,196
LOCATION TOTAL	**3.000**	**483,975**	**129,918**	**-**	**-**	**14,000**	**68,514**	7,861	$ 704,268
613 STUDENT SUCCESS									
0090 OTHER GENERAL EDUCATION	2.000	134,215	49,598	-	-	-	-	-	$ 183,813
2100 SUPPORT SERVICES	21.800	2,229,950	632,807	14,000	-	26,000	17,300	-	2,920,057
2112 ATTND SVCS-DROPOUT PREVENTION	6.000	541,247	186,871	-	-	-	-	-	728,118
2122 COUNSELING SERVCIES	1.000	91,581	30,557	7,000	-	16,679	1,700	1,400	148,917
2210 IMPROVEMENT INSTRL SVCS	3.000	387,816	118,573	-	-	-	-	-	506,389
LOCATION TOTAL	**33.800**	**3,384,809**	**1,018,406**	**21,000**	**-**	**42,679**	**19,000**	**1,400**	**$ 4,487,294**
614 INSTITUTIONAL EQUITY									
0070 GIFTED AND TALENTED	0.000	47,003	10,650	-	-	-	-	-	$ 57,653
1900 COCURRICULAR ACTIVITES	0.000	-	-	-	-	-	111,887	-	111,887
2100 SUPPORT SERVICES-STUDENTS	1.000	132,995	39,968	-	-	-	-	-	172,963
2200 INSTRUCTIONAL STAFF SPPRT	1.000	168,938	49,334	13,127	-	2,300	27,000	1,500	262,199
2211 SUPERVISION OF IMPROVEMENT OF INSTR	2.000	254,064	78,439	12,000	-	300	45,700	-	390,503
2239 SUPERVISION OF INSTRUCTIONAL PRGS	2.833	321,597	97,135	6,918	-	11,750	45,173	-	482,573
3300 COMMUNITY SERVICES	0.000	35,000	7,893	25,774	-	-	-	-	68,667
LOCATION TOTAL	**6.833**	**959,597**	**283,419**	**57,819**	**-**	**14,350**	**229,760**	**1,500**	**$ 1,546,445**
615 MULTI-TIER SYSTEM OF SUPPORTS (MTSS)									
2219 LEARNING MATERIALS CENTER	0.000	-	-	-	-	10,577	-	-	$ 10,577
LOCATION TOTAL	**0.000**	**-**	**-**	**-**	**-**	**10,577**	**-**	**-**	**$ 10,577**
616 LANGUAGE, CULTURE & EQUITY									
0090 OTHER GEN EDUCATION	0.000	1,007	230	-	-	-	-	-	$ 1,237
2200 INSTRUCTIONAL STAFF SPPRT	8.970	1,102,167	337,049	-	-	-	-	-	1,439,216
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	100	5,000	26,360	-	31,460
LOCATION TOTAL	**8.970**	**1,103,174**	**337,279**	**-**	**100**	**5,000**	**26,360**	**-**	**$ 1,471,913**
617 ELEMENTARY ED ADMIN									
0010 GEN ELEMENTARY EDUC	3.168	144,025	64,682	-	-	-	-	-	$ 208,707
0090 OTHER GEN EDUCATION	6.628	712,043	223,699	-	-	-	-	-	935,742
0500 ENGLISH LANGUAGE ARTS	0.000	2,677	604	-	-	-	-	-	3,281
1900 COCURRICULAR ACTIVITES	0.000	160,000	254,159	-	-	-	-	-	414,159
2149 OTHER PSYCHOLOGICAL SERVICES	0.000	-	(33)	-	-	-	-	-	(33)
2222 SCHOOL LIBRARY SVCS	0.500	57,570	17,733	-	-	-	-	-	75,303
2410 PRINCIPAL'S OFFICE	0.250	79,452	21,096	-	-	-	-	-	100,548
LOCATION TOTAL	**10.546**	**1,155,767**	**581,940**	**-**	**-**	**-**	**-**	**-**	**$ 1,737,707**
618 MIDDLE LEVEL ED ADMIN									
0020 GEN ELEMENTARY EDUC	0.231	29,842	6,004	-	-	-	-	-	$ 35,846
1900 COCURRICULAR ACTIVITES	0.000	305,000	-	-	-	-	-	-	305,000
2222 SCHOOL LIBRARY SVCS	0.000	576	174	-	-	-	-	-	750
LOCATION TOTAL	**0.231**	**335,418**	**6,178**	-	-	-	-	-	**$ 341,596**
619 HIGH SCHOOL LEVEL RESERVE									
0030 GEN HIGH SCHOOL EDUCATION	0.708	587,039	182,081	-	-	-	-	-	$ 769,120
1900 COCURRICULAR ACTIVITES	0.000	765,000	2,305	-	-	-	-	-	767,305
2410 ADMIN GEN SUPPORT SVCS	0.000	(6,376)	(2,669)	-	-	-	-	-	(9,045)
LOCATION TOTAL	**0.708**	**1,345,663**	**181,717**	**-**	**-**	**-**	**-**	**-**	**$ 1,527,380**
620 SUMMER SCHOOL									
0090 OTHER GEN EDUCATION	0.000	244,562	55,883	-	-	-	100,600	121,600	$ 522,645
2410 PRINCIPAL'S OFFICE	0.000	2,779	-	-	-	-	-	-	2,779
LOCATION TOTAL	**0.000**	**247,341**	**55,883**	**-**	**-**	**-**	**100,600**	**121,600**	**$ 525,424**

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	0700/0800's PROPERTY& OTHER USES	2025-26 REVISED BUDGET
CENTRALIZED SERVICES (continued)									
621 EAST NETWORK									
2210 IMPROVEMENT INSTR SVCS	1.000	152,860	45,684	-	-	-	-	-	**$ 198,544**
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	2,000	-	-	**2,000**
2300 GENERAL ADMIN SUPPORT	1.000	75,598	26,941	-	-	-	-	-	**102,539**
2400 SCHOOL ADMIN SUPPORT SVCS	1.000	186,870	53,406	-	-	-	15,000	-	**255,276**
LOCATION TOTAL	**3.000**	**415,328**	**126,031**	**-**	**-**	**2,000**	**15,000**	**-**	**$ 558,359**
622 SOUTHWEST NETWORK									
2210 IMPROVEMENT INSTR SVCS	1.000	152,320	45,561	-	-	-	-	-	**$ 197,881**
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	2,000	-	-	**2,000**
2400 SCHOOL ADMIN SUPPORT SVCS	1.000	213,057	59,353	-	-	-	15,000	-	**287,410**
LOCATION TOTAL	**2.000**	**365,377**	**104,914**	**-**	**-**	**2,000**	**15,000**	**-**	**$ 487,291**
623 NORTHWEST NETWORK									
2210 IMPROVEMENT INSTR SVCS	1.000	132,384	41,034	-	-	-	-	-	**$ 173,418**
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	2,000	-	-	**2,000**
2300 GENERAL ADMIN SUPPORT	1.000	90,728	30,376	-	-	-	-	-	**121,104**
2400 SCHOOL ADMIN SUPPORT SVCS	1.000	197,841	55,897	-	-	-	15,000	-	**268,738**
LOCATION TOTAL	**3.000**	**420,953**	**127,307**	**-**	**-**	**2,000**	**15,000**	**-**	**$ 565,260**
624 STEM/STEAM									
2210 IMPROVEMENT INSTR SVCS	1.000	-	-	-	-	-	47,500	-	**$ 47,500**
2231 SUPERVISION OF SPECIAL EDUCATION PR	0.100	140,811	42,949	-	-	-	55,000	-	**238,760**
LOCATION TOTAL	**1.100**	**140,811**	**42,949**	**-**	**-**	**-**	**102,500**	**-**	**$ 286,260**
628 BOARD OF EDUCATION									
2311 ADMIN BOE BOARD OF EDUC	0.000	21,000	-	-	-	13,150	9,621	38,934	**$ 82,705**
2314 ELECTION SERVICES	0.000	-	-	81,100	-	-	-	-	**81,100**
2317 AUDIT SERVICES	0.000	-	-	73,085	-	-	-	-	**73,085**
2834 INSVC TRAINING NON-CERT	0.000	-	-	14,000	-	1,604	-	-	**15,604**
LOCATION TOTAL	**0.000**	**21,000**	**-**	**168,185**	**-**	**14,754**	**9,621**	**38,934**	**$ 252,494**
634 ENGLISH LANGUAGE DEVELOPMENT									
0500 ENGLISH LANGUAGE ARTS	0.460	52,233	16,162	-	-	-	-	-	**$ 68,395**
2100 SUPPORT SERVICES STUDENTS	0.000	2,102	-	-	-	1,898	41,930	-	**45,930**
2210 IMPROVEMENT INSTRUC SVCS	1.000	109,058	34,535	-	-	-	-	-	**143,593**
LOCATION TOTAL	**1.460**	**163,393**	**50,697**	**-**	**-**	**1,898**	**41,930**	**-**	**$ 257,918**
635 DISTRICT-WIDE INSTRUCTION									
0010 GEN ELEMENTARY EDUC	0.000	9,112	2,082	3,000	-	13,500	18,500	13,600	**$ 59,794**
0020 GEN MIDDLE EDUCATION	0.000	8,750	1,993	22,705	-	5,000	3,263	26,800	**68,511**
0030 GEN HIGH EDUCATION	0.000	327	75	6,742	-	6,000	16,351	20,000	**49,495**
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	-	-	180,000	**180,000**
1090 OTHER INDUSTRIAL ARTS/TECH	0.000	-	-	20,000	-	-	-	-	**20,000**
1916 JITSUGYO HIGH SCH PROGRAM	0.000	1,080	247	-	-	12,346	800	400	**14,873**
2100 SUPPORT SERVICES-STUDENTS	0.000	-	-	160,000	-	-	-	-	**160,000**
2119 OTHER ATTENDANCE/SOCIAL WORK	0.000	-	-	3,932	-	-	-	-	**3,932**
2212 CURRICULUM DEVELOPMENT	0.000	-	-	700	-	-	-	-	**700**
2213 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	22,000	25,102	-	**47,102**
2300 OTHER PROGRAM SERVICES	0.000	-	-	-	-	5,200	15,000	-	**20,200**
2304 GEN ADMIN CABINET	1.000	240,560	65,897	-	-	-	-	-	**306,457**
2400 SCHOOL ADMIN SUPPORT SRV	0.000	-	-	20,000	-	-	51,040	-	**71,040**
2410 OTHER PRINCIPALS ACCOUT	0.000	-	-	-	-	43,975	-	-	**43,975**
LOCATION TOTAL	**1.000**	**259,829**	**70,294**	**237,079**	**-**	**108,021**	**130,056**	**240,800**	**$ 1,046,079**
640 OPERATIONAL SERVICES									
0090 OTHER GEN EDUCATION	0.000	-	-	3,000	-	-	-	7,000	**$ 10,000**
2610 ADMIN MAINTENANCE & OPS	3.800	444,301	139,464	87,400	-	2,650	78,297	950	**753,062**
2890 OTHER SUPPORT SERVICES - CENTRAL	1.000	151,933	44,273	8,000	-	3,300	3,731	2,400	**213,637**
LOCATION TOTAL	**4.800**	**596,234**	**183,737**	**98,400**	**-**	**5,950**	**82,028**	**10,350**	**$ 976,699**
642 MAINTENANCE & OPERATIONS									
2600 MAINTENANCE & OPERATIONS	39.000	3,273,970	1,129,394	35,500	90,500	24,100	39,932	51,360	**$ 4,644,756**
2610 ADMIN MAINTENANCE & OPS	6.000	765,823	237,341	-	-	-	-	-	**1,003,164**
2620 OPERATING BUILDING SERVICES	0.000	-	-	-	-	-	695,550	-	**695,550**
2630 CARE AND UPKEEP OF GROUNDS SERVIC	12.000	1,010,861	352,108		5,663		231,850	-	**1,600,482**
LOCATION TOTAL	**57.000**	**5,050,654**	**1,718,843**	**35,500**	**96,163**	**24,100**	**967,332**	**51,360**	**$ 7,943,952**
643 SAFETY SECURITY AND EMERGENCY SERVICES									
2620 OPERATING BUILDING SERVICES	3.000	265,821	89,689	183,392	22,538	8,450	4,114	5,165	**$ 579,169**
2660 SECURITY SERVICES	28.600	3,181,477	998,209	12,341	18,150	18,580	65,600	15,814	**4,310,171**
2690 OTHER OPERATIONS	9.250	492,985	202,962	3,000	56,880	2,000	7,750	(205,909)	**559,668**
LOCATION TOTAL	**40.850**	**3,940,283**	**1,290,860**	**198,733**	**97,568**	**29,030**	**77,464**	**(184,930)**	**$ 5,449,008**
652 COMMUNITY SCHOOLS									
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	-	-	230,000	-	**$ 230,000**
LOCATION TOTAL	**0.000**	**-**	**-**	**-**	**-**	**-**	**230,000**	**-**	**$ 230,000**

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	0700/0800's PROPERTY& OTHER USES	2025-26 REVISED BUDGET
CENTRALIZED SERVICES (continued)									
668 COMMUNICATION SERVICES									
2100 CENTRAL SUPPORT SERVICES	3.000	271,238	90,771	672,135	-	-	3,871	-	**$ 1,038,015**
2801 CENTRAL SUPPORT SERVICES	1.000	191,311	54,415	-	-	-	-	-	**245,726**
2820 COMMUNICATION SERVICES	4.000	397,270	130,501	5,000	-	11,050	19,691	1,340	**564,852**
LOCATION TOTAL	**8.000**	**859,819**	**275,687**	**677,135**	**-**	**11,050**	**23,562**	**1,340**	**$ 1,848,593**
670 GRANTS ADMINISTRATION									
2323 GRANT PROCUREMENT	0.750	101,276	31,528	-	-	1,000	1,500	-	**$ 135,304**
LOCATION TOTAL	**0.750**	**101,276**	**31,528**	**-**	**-**	**1,000**	**1,500**	**-**	**$ 135,304**
685 PROFESSIONAL LEARNING									
2114 STUDENT ACCT SYSTEM	7.000	724,229	234,674	22,508	1,220	5,400	8,500	750	**$ 997,281**
LOCATION TOTAL	**7.000**	**724,229**	**234,674**	**22,508**	1,220	**5,400**	**8,500**	**750**	**$ 997,281**
686 PROFESSIONAL LEARNING									
2200 SUPPORT SERVICES INST	0.000	51,286	12,309	22,000		9,500	3,852	4,500	**$ 103,447**
2830 HUMAN RESOURCES	2.750	401,227	109,081	7,000	1,000	6,000	12,825	3,600	**540,733**
LOCATION TOTAL	**2.750**	**452,513**	**121,390**	**29,000**	**1,000**	**15,500**	**16,677**	**8,100**	**$ 644,180**
687 HUMAN RESOURCES									
2213 INSTRUCTIONAL STAFF TRAINING SERVICES		-	257,987	-	-	-	-	-	**$ 257,987**
2318 STAFF NEGOTIATIONS SVCS	3.000	317,460	98,737	16,576			500	-	**433,273**
2801 CENTRAL SUPPORT SERVICES	2.000	344,020	99,464	-	-	-	-	-	**443,484**
2830 HUMAN RESOURCES	11.500	1,352,547	425,192	63,772	6,010	12,843	30,480	7,650	**1,898,494**
2832 RECRUITMENT/PLACEMENT SVC	5.000	450,455	147,473	21,000	-	32,780	44,300	10,000	**706,008**
2839 CENTRAL SUPPORT SERVICES	0.000	-	-	4,000	-	-	-	1,550	**5,550**
2910 VOLUNTEER SERVICES	0.000	-	-	-	-	-	62,700	-	**62,700**
LOCATION TOTAL	**21.500**	**2,464,482**	**1,028,853**	**105,348**	**6,010**	**45,623**	**137,980**	**19,200**	**$ 3,807,496**
CENTRALIZED SERVICES (continued)									
688 BUDGET SERVICES									
2139 OTHER HLTH SVCS-MEDICAID	0.250	125	29	-	-	-	-	-	**$ 154**
2513 BUDGETING SERVICES	5.900	694,383	216,543	14,700		8,850	43,900	2,000	**980,376**
LOCATION TOTAL	**6.150**	**694,508**	**216,572**	**14,700**	**-**	**8,850**	**43,900**	**2,000**	**$ 980,530**
689 INFORMATION TECHNOLOGY									
0010 GENERAL ELM ED	0.000	-	-	-	-	-	-	146,000	**$ 146,000**
0020 GENERAL MIDDLE ED	0.000	-	-	-	-	-	-	146,001	**146,001**
0030 GENERAL HS ED	0.000	-	-	-	-	-	-	146,001	**146,001**
2220 MEDIA SUPPORT SERVICES	8.000	641,802	223,929	-	-	-	-	-	**865,731**
2225 INSTRUCTIONAL TECHNOLOGY	0.000	-	-	-	-	-	-	30,000	**30,000**
2240 INTERNET SUPPORT	0.000	-	-	-	-	-	-	315,000	**315,000**
2801 CENTRAL SUPPORT SERVICES	2.000	309,658	91,064	-	-	-	-	-	**400,722**
2841 SUPERVISING INFO SYS SERVICES	4.000	571,223	172,993	179,299	3,000	34,850	183,443	14,550	**1,159,358**
2842 SYSTEM ANALYSIS SERVICES	4.000	532,424	162,394	20,910	-	6,600	2,400	800	**725,528**
2843 PROGRAMMING SERVICES	12.000	1,637,351	497,014	13,858	-	24,250	3,314,786	2,100	**5,489,359**
2844 OPERATIONS SERVICES	6.000	661,926	214,350	39,250	-	417,275	574,511	6,000	**1,913,312**
2845 TELECOMMUNICATION SERVICES	0.000					80000			**80,000**
2849 OTHER INFORMATION SERVICES	16.000	1,658,943	546,271	55,000	-	33,000	2,300	151,200	**2,446,714**
LOCATION TOTAL	**52.000**	**6,013,327**	**1,908,015**	**308,317**	**3,000**	**595,975**	**4,077,440**	**957,652**	**$ 13,863,726**
690 FINANCE & ACCOUNTING									
2515 PAYROLL SERVICES	6.000	593,666	194,052	-	-	3,000	-	-	**$ 790,718**
2516 FINANCIAL ACCOUNTING SVCS	9.000	887,960	292,618	6,893	6,100	29,186	10,400	9,980	**1,243,137**
LOCATION TOTAL	**15.000**	**1,481,626**	**486,670**	**6,893**	**6,100**	**32,186**	**10,400**	**9,980**	**$ 2,033,855**
695 PURCHASING		-	-	-	-	-	-		
2520 PURCHASING SERVICES	4.000	406,596	132,064		750	17,400	8,900	1,100	**$ 566,810**
LOCATION TOTAL	**4.000**	**406,596**	**132,064**	**-**	**750**	**17,400**	**8,900**	**1,100**	**$ 566,810**
698 HEALTH SERVICES									
1790 OTHER SERVICES	1.000	92,745	29,844	-	-	-	-	-	**$ 122,589**
2100 SUPPORT SERVICES STUDENTS	0.000	89,415	30,065	-	-	-	-	-	**119,480**
2134 NURSING SERVICES	25.200	1,866,574	769,054	-	1,250	12,930	16,200	2,750	**2,668,758**
2139 OTHER HLTH SVCS-MEDICAID	5.750	609,730	201,732	163,350	3,000	19,500	15,500	74,899	**1,087,711**
2200 INSTRUCTIONAL STAFF SPPRT	0.000	-	-	-	-	-	-	5,850	**5,850**
2213 STAFF DEVELOPMENT	0.000	-	-	5,000	-	-	-	500	**5,500**
LOCATION TOTAL	**31.950**	**2,658,464**	**1,030,695**	**168,350**	**4,250**	**32,430**	**31,700**	**83,999**	**$ 4,009,888**
LEVEL TOTAL	**596.771**	**67,184,991**	**21,262,149**	**3,328,210**	**231,764**	**2,456,435**	**9,786,169**	**1,520,855**	**105,770,573**
SERVICE CENTERS									
791 WAREHOUSE									
2530 WAREHOUSING/DISTRIBUTING	6.000	512,657	175,055	5,000	14,000	5,200	4,600	40,500	**$ 757,012**
2535 WAREHOUSE INVENTORY ADJ	0.000						16,157	-	**16,157**
LOCATION TOTAL	**6.000**	**512,657**	**175,055**	**5,000**	**14,000**	**5,200**	**20,757**	**40,500**	**$ 773,169**
LEVEL TOTAL	**6.000**	**512,657**	**175,055**	**5,000**	**14,000**	**5,200**	**20,757**	**40,500**	**$ 773,169**
DISTRICT-WIDE COSTS									
809 DISTRICT ALLOCATIONS	0.000	8,228,603	703,092	6,173,393	120,000	952,757	10,408,762	(28,319,436)	**$ (1,732,829)**
LOCATION TOTAL	**0.000**	**8,228,603**	**703,092**	**6,173,393**	**120,000**	**952,757**	**10,408,762**	**(28,319,436)**	**$ (1,732,829)**
OTHER OPERATIONAL UNITS									
970 SOMBRERO MARSH BUILDING	0.000	-	-	-	12,052	-	7,278	-	**$ 19,330**
971 EDUCATION CENTER BUILDING	2.000	175,149	59,916	-	190,681	-	178,769	500	**605,015**
974 UNI HILL PRIMARY BUILDING	0.000	-	-	-	975	-	2,153	-	**3,128**
975 HALYCON BUILDING	0.500	30,635	11,845		13,017	-	17,990	-	**73,487**
990 PRIVATE SCHOOLS	0.000	-	-	287,884	-	-	-	-	**287,884**
LEVEL TOTAL	**2.500**	**205,784**	**71,761**	**287,884**	**216,725**	**-**	**206,190**	**500**	**$ 988,844**
GRAND TOTAL	**2,864.632**	**$ 282,193,710**	**$ 90,328,872**	**$ 9,815,581**	**$ 3,696,520**	**$ 3,510,864**	**$ 28,279,757**	**$ (26,476,278)**	**$ 391,349,026**

PERA On-Behalf Fund

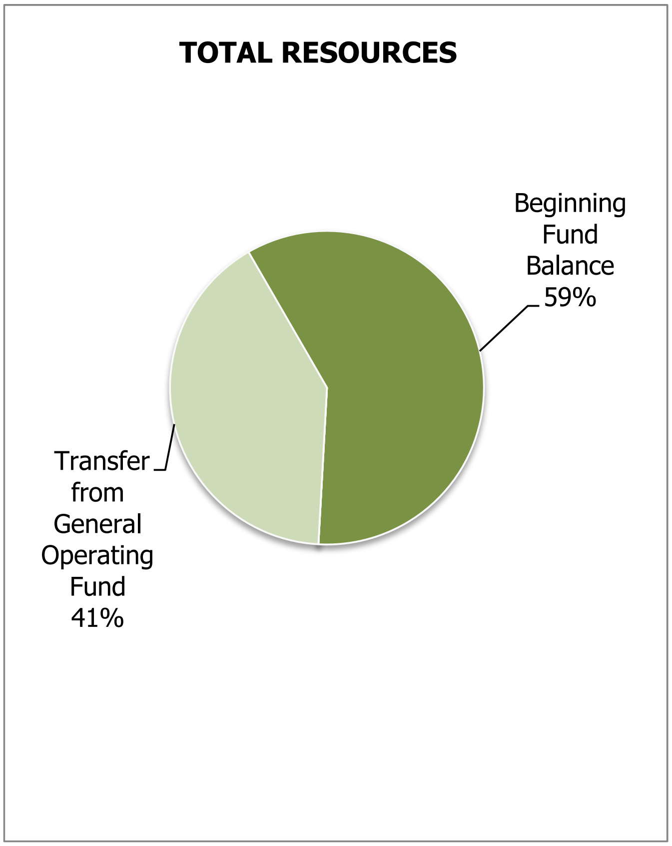
As a component of Senate Bill 18-200 the State is required to make a direct on-behalf payment of $225.0M to Colorado PERA each year. The payment is allocated based on the proportionate amount of annual payroll to the School Division Trust Fund, State Division Trust Fund, Judicial Division Trust Fund, 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. This PERA on-behalf fund does not include activity for charter schools.

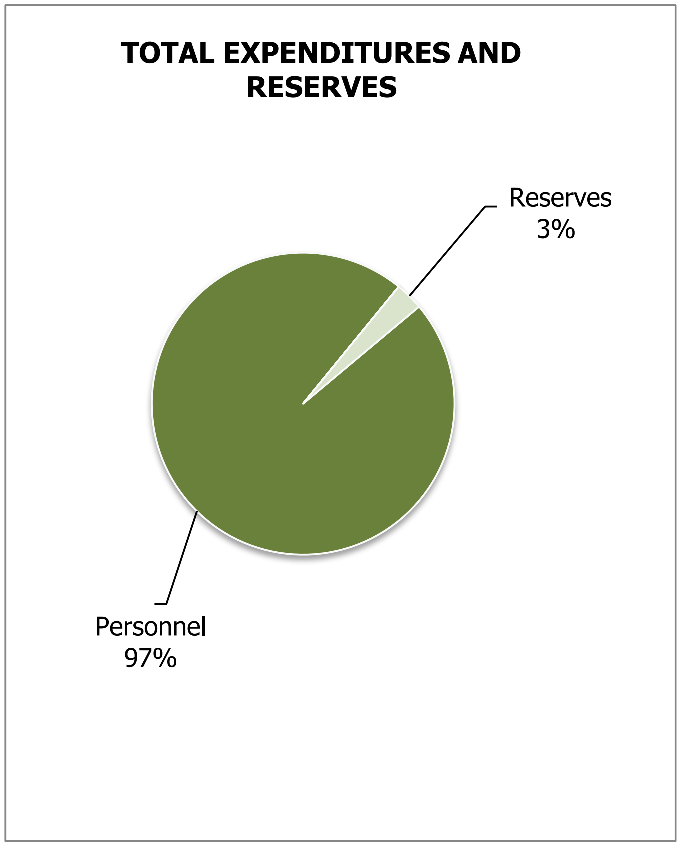
	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	**2025-26 REVISED BUDGET**	PROJECTED BUDGET* 2026-27	2027-28	2028-29
BEGINNING FUND BALANCE	$ -	$ -	$ -	$ -	**$ -**	$ -	$ -	$ -
REVENUE:								
PERA On-Behalf Payments	$ 5,800,450	$ 15,601,944	$ 1,271,801	$ 5,526,864	**$ 6,000,000**	$ 7,500,000	$ 7,500,000	$ 7,500,000
TOTAL REVENUE	$ 5,800,450	$ 15,601,944	$ 1,271,801	$ 5,526,864	**$ 6,000,000**	$ 7,500,000	$ 7,500,000	$ 7,500,000
TOTAL RESOURCES	$ 5,800,450	$ 15,601,944	$ 1,271,801	$ 5,526,864	**$ 6,000,000**	$ 7,500,000	$ 7,500,000	$ 7,500,000
EXPENDITURES:								
PERA On-Behalf Payments	$ 5,800,450	$ 15,601,944	$ 1,271,801	$ 5,526,864	**$ 6,000,000**	$ 7,500,000	$ 7,500,000	$ 7,500,000
TOTAL EXPENDITURES	$ 5,800,450	$ 15,601,944	$ 1,271,801	$ 5,526,864	**$ 6,000,000**	$ 7,500,000	$ 7,500,000	$ 7,500,000
EMERGENCY RESERVE	$ -	$ -	$ -	$ -	**$ -**	$ -	$ -	$ -
TOTAL RESERVES	$ -	$ -	$ -	$ -	**$ -**	$ -	$ -	$ -
TOTAL EXPENDITURES AND EMERGENCY RESERVE	$ 5,800,450	$ 15,601,944	$ 1,271,801	$ 5,526,864	**$ 6,000,000**	$ 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. A one-time budget transfer into the Differentiated School Support Fund was made of $9.0M. This one-time transfer will help continue the fund into future years.





Differentiated School Support Fund (continued)

	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	**2025-26 REVISED BUDGET**	PROJECTED BUDGET* 2026-27	2027-28	2028-29
BEGINNING FUND BALANCE	$ -	$ 14,414,794	$ 11,226,033	$ 17,228,634	**$ 13,060,688**	$ 16,900,188	$ 11,559,070	$ 6,031,013
REVENUE:								
Transfer From General Operating Fund	$ 15,814,000	$ -	$ 10,000,000	$ -	**$ 9,000,000**	$ -	$ -	$ -
TOTAL REVENUE	$ 15,814,000	$ -	$ 10,000,000	$ -	**$ 9,000,000**	$ -	$ -	$ -
TOTAL RESOURCES	$ 15,814,000	$ 14,414,794	$ 21,226,033	$ 17,228,634	**$ 22,060,688**	$ 16,900,188	$ 11,559,070	$ 6,031,013
EXPENDITURES:								
Personnel	$ 1,340,175	$ 3,052,388	$ 3,694,234	$ 4,167,946	**$ 5,160,500**	$ 5,341,118	$ 5,528,057	5,855,352
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	$ 4,167,946	**$ 5,160,500**	$ 5,341,118	$ 5,528,057	$ 5,855,352
EMERGENCY RESERVE	$ -	$ -	$ -	$ -	**$ 154,815**	$ 160,234	$ 165,842	$ 175,661
TOTAL RESERVES	$ -	$ -	$ -	$ -	**$ 154,815**	$ 160,234	$ 165,842	$ 175,661
TOTAL EXPENDITURES AND EMERGENCY RESERVE	$ 1,399,206	$ 3,188,761	$ 3,997,399	$ 4,167,946	**$ 5,315,315**	$ 5,501,352	$ 5,693,899	$ 6,031,013
ENDING BALANCE	$ 14,414,794	$ 11,226,033	$ 17,228,634	$ 13,060,688	**$ 16,745,373**	$ 11,398,836	$ 5,865,171	$ -

*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.

Athletics Fund

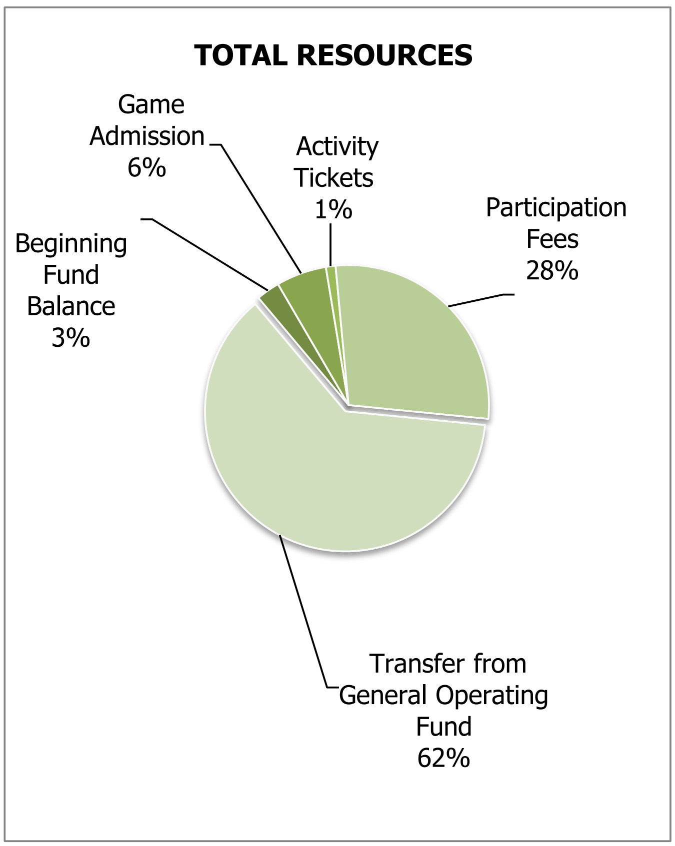
The budget reflects a transfer amount from the General Operating Fund of $2.9M to cover Athletic program expenses. All Charter School athletic program expenditures are reflected in the Charter School Fund.

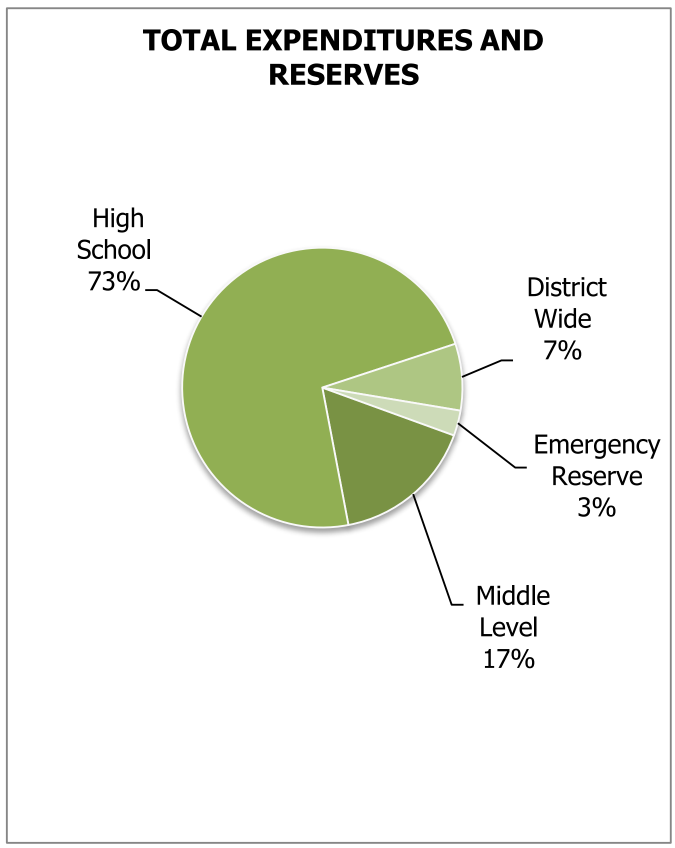
Middle Level

- 13 middle schools offer interscholastic sports and intramural sports
- 7 interscholastic sports are offered for boys and girls: basketball, track, cross country, and skiing; girls' volleyball; co-ed flag football and co-ed wrestling
- 1 intramural sport is offered for boys and girls: soccer
- 222 interscholastic coaches in middle level programs

High School

- 6 high schools offer interscholastic sports (Boulder, Fairview, Monarch, Centaurus, Nederland, and Broomfield)
- 19 interscholastic sports and weight room training are offered for boys and girls. Girls flag football was added this year
- 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 and any postseason expenses are paid from the student activity account (Fund 23)
- 62 percent of the athletic budget is funded from a transfer from the General Operating Fund





Financial Section: *General Fund*

Athletics Fund (continued)

	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	**2025-26 REVISED BUDGET**	PROJECTED BUDGET* 2026-27	2027-28	2028-29
BEGINNING FUND BALANCE	$ 138,500	$ 99,285	$ 146,107	$ 147,342	**$ 126,215**	$ 135,604	$ 138,570	$ 142,656
REVENUE:								
Game Admission	$ 172,231	$ 230,971	$ 237,634	$ 240,074	**$ 269,181**	$ 274,181	$ 274,181	$ 276,181
Activity Tickets	58,892	54,355	49,490	51,855	**51,720**	51,720	51,720	51,720
Participation Fees	796,264	951,879	1,065,129	1,094,375	**1,303,421**	1,308,421	1,318,421	1,323,421
Transfer from General Operating Fund	2,222,576	2,040,610	2,448,218	2,619,821	**2,895,806**	2,987,641	3,114,950	3,224,250
TOTAL REVENUE	$ 3,249,963	$ 3,277,815	$ 3,800,471	$ 4,006,125	**$ 4,520,128**	$ 4,621,963	$ 4,759,272	$ 4,875,572
TOTAL RESOURCES	$ 3,388,463	$ 3,377,100	$ 3,946,578	$ 4,153,467	**$ 4,646,343**	$ 4,757,567	$ 4,897,842	$ 5,018,228
EXPENDITURES:								
Middle School	$ 380,421	$ 367,049	$553,449	$579,989	**$764,578**	$ 782,928	$ 804,199	$ 823,304
High School	2,252,343	2,598,033	2,964,764	3,146,572	**3,388,193**	3,469,510	3,574,065	3,662,417
District Wide	656,414	265,911	281,023	300,691	**357,968**	366,559	376,922	386,345
TOTAL EXPENDITURES	$ 3,289,178	$ 3,230,993	$3,799,236	$4,027,252	**$ 4,510,739**	$ 4,618,997	$ 4,755,186	$ 4,872,066
EMERGENCY RESERVE	$ -	$ -	$ -	$ -	**$ 135,604**	$ 138,570	$ 142,656	$ 146,162
TOTAL RESERVES	$ -	$ -	$ -	$ -	**$ 135,604**	$ 138,570	$ 142,656	$ 146,162
TOTAL EXPENDITURES AND EMERGENCY RESERVE	$ 3,289,178	$ 3,230,993	$ 3,799,236	$ 4,027,252	**$ 4,646,343**	$ 4,757,567	$ 4,897,842	$ 5,018,228
ENDING BALANCE	$ 99,285	$ 146,107	$ 147,342	$ 126,215	**$ -**	$ -	$ -	$ -

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

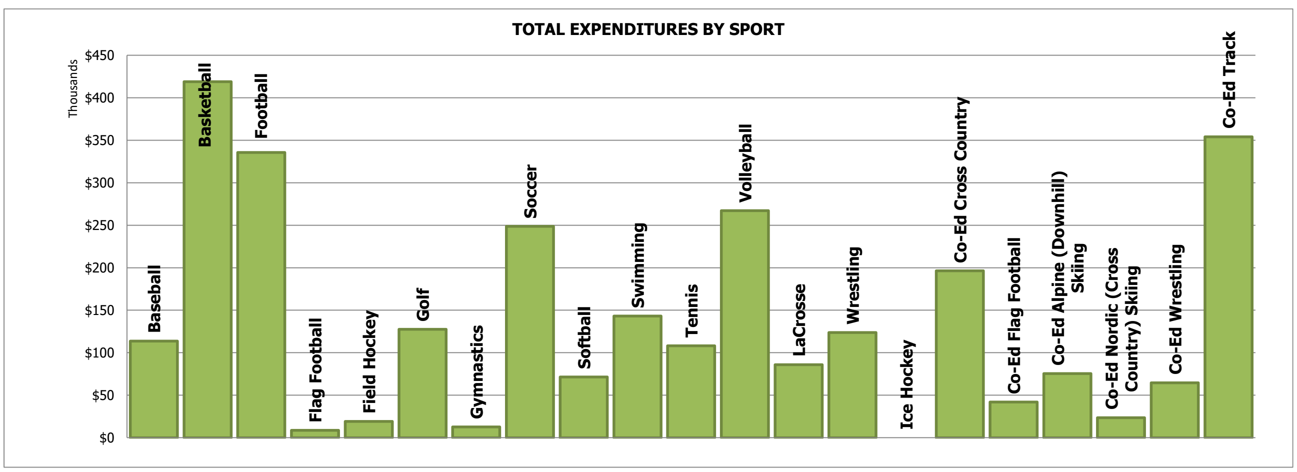
Athletics Fund (continued)

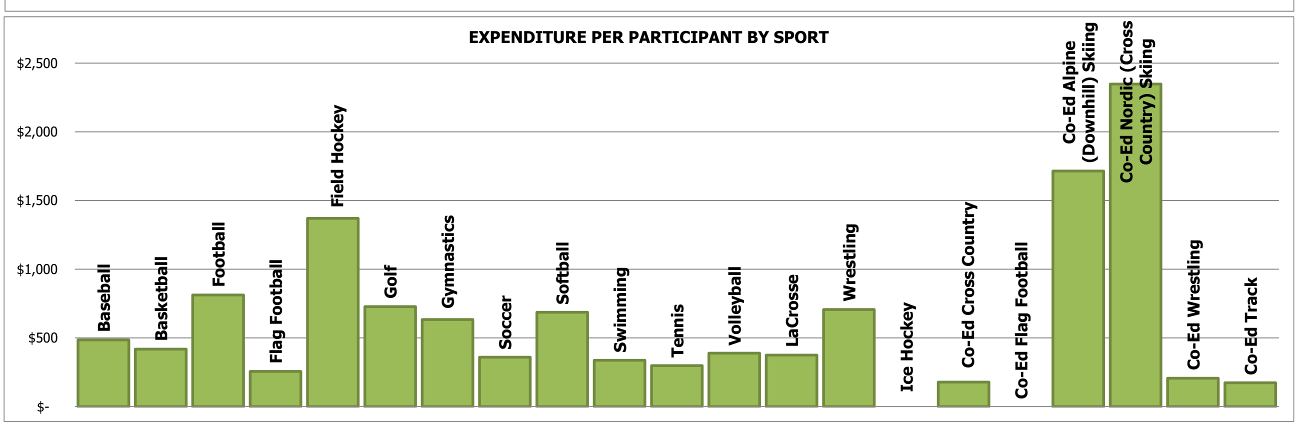
SPORT	EST. # PARTICIPANTS							
	BOYS							TOTAL BOYS
REGULAR SPORTS	**Boulder**	**Broomfield**	**Centaurus**	**Fairview**	**Monarch**	**Nederland**	**Middle School**	
Baseball	32	57	40	52	53	-	-	234
Basketball	65	74	72	79	73	21	250	634
Football	52	134	75	72	80	-	-	413
Flag Football	-	-	-	-	-	-	-	-
Field Hockey	-	-	-	-	-	-	-	-
Golf	24	14	13	23	15	-	-	89
Gymnastics	-	-	-	-	-	-	-	-
Soccer	72	63	69	74	54	17	-	349
Softball	-	-	-	-	-	-	-	-
Swimming	17	17	-	53	38	-	-	125
Tennis	13	18	25	54	30	-	-	140
Volleyball	33	-	36	-	-	-	-	69
LaCrosse	54	12	-	52	46	-	-	
Wrestling	21	46	46	23	26	-	-	162
Ice Hockey	-	-	-	-	46	-	-	46
TOTAL	**383**	**435**	**376**	**482**	**461**	**38**	**250**	**2,261**
COED SPORTS								
Cross Country	32	24	25	45	23	-	437	586
Co-Ed Flag Football	-	-	-	-	-	-	156	156
Co-Ed Alpine (Downhill) Skiing	-	-	-	-	-	21	-	21
Co-Ed Nordic (Cross Country) Skiing	-	-	-	-	-	4	-	4
Co-Ed Wrestling	-	-	-	-	-	-	270	270
Co-Ed Track	45	110	81	100	56	7	641	1,040
TOTAL	**77**	**134**	**106**	**145**	**79**	**32**	**1,504**	**2,077**
GENERAL								
CoCurricular/Other								
TOTAL								
TOTALS	**460**	**569**	**482**	**627**	**540**	**70**	**1,754**	**4,502**

SPORT	EST. # PARTICIPANTS							
	GIRLS							TOTAL GIRLS
REGULAR SPORTS	**Boulder**	**Broomfield**	**Centaurus**	**Fairview**	**Monarch**	**Nederland**	**Middle School**	
Baseball	-	-	-	-	-	-	-	-
Basketball	26	33	41	34	29	16	187	366
Football	-	-	-	-	-	-	-	-
Flag Football	-	6	-	4	24	-	-	34
Field Hockey	3	8	-	3	-	-	-	14
Golf	18	24	9	18	17	-	-	86
Gymnastics	-	20	-	-	-	-	-	20
Soccer	63	66	55	69	57	31	-	341
Softball	17	37	19	14	17	-	-	104
Swimming	63	59	63	65	49	-	-	299
Tennis	47	27	41	67	40	-	-	222
Volleyball	54	47	57	48	51	16	345	618
LaCrosse	18	-	-	47	-	-	-	65
Wrestling	-	13	-	-	-	-	-	13
Ice Hockey	-	-	-	-	-	-	-	-
TOTAL	**309**	**340**	**285**	**369**	**284**	**63**	**532**	**2,182**
COED SPORTS								
Cross Country	25	20	24	41	30	-	373	513
Co-Ed Flag Football	-	-	-	-	-	-	7	7
Co-Ed Alpine (Downhill) Skiing	-	-	-	-	-	23	-	23
Co-Ed Nordic (Cross Country) Skiing	-	-	-	-	-	6	-	6
Co-Ed Wrestling	-	-	-	-	-	-	43	43
Co-Ed Track	51	90	46	75	47	7	681	997
TOTAL	**76**	**110**	**70**	**116**	**77**	**36**	**1,104**	**1,589**
GENERAL								
CoCurricular/Other								
TOTAL								
TOTALS	**385**	**450**	**355**	**485**	**361**	**99**	**1,636**	**3,771**

Athletics Fund (continued)

SPORT	BOYS COST/ PARTIC.	GIRLS COST/ PARTIC.	BUDGETED AMOUNT BOYS	BUDGETED AMOUNT GIRLS	BUDGETED AMOUNT TOTAL
REGULAR SPORTS					
Baseball	**$ 486**	**$ -**	$ 113,654	$ -	**$ 113,654**
Basketball	**381**	**485**	241,571	177,446	**419,017**
Football	**813**	**-**	335,647	-	**335,647**
Flag Football	**-**	**256**	-	8,714	**8,714**
Field Hockey	**-**	**1,371**	-	19,190	**19,190**
Golf	**756**	**700**	67,315	60,186	**127,501**
Gymnastics	**-**	**634**	-	12,671	**12,671**
Soccer	**368**	**353**	128,395	120,224	**248,619**
Softball	**-**	**687**	-	71,396	**71,396**
Swimming	**501**	**270**	62,619	80,613	**143,232**
Tennis	**362**	**259**	50,638	57,560	**108,199**
Volleyball	**466**	**380**	32,166	235,030	**267,196**
LaCrosse	**377**	**371**	61,818	24,121	**85,939**
Wrestling	**661**	**1,283**	107,045	16,677	**123,722**
Ice Hockey	**-**	**-**	-	-	**-**
TOTAL	**$ 495**	**$ 405**	**$ 1,200,868**	**$ 883,829**	**$ 2,084,697**
COED SPORTS					
Cross Country	**$ 168**	**$ 191**	$ 98,211	$ 98,211	**$ 196,421**
Co-Ed Flag Football	**134**	**2,993**	20,954	20,954	**41,908**
Co-Ed Alpine (Downhill) Skiing	**2,147**	**1,320**	45,081	30,366	**75,447**
Co-Ed Nordic (Cross Country) Skiing	**2,935**	**1,957**	11,740	11,740	**23,481**
Co-Ed Wrestling	**120**	**752**	32,333	32,333	**64,666**
Co-Ed Track	**172**	**175**	179,315	174,801	**354,116**
TOTAL	**$ 187**	**$ 232**	**$ 387,635**	**$ 368,405**	**$ 756,039**
GENERAL					
CoCurricular/Other			$ 493,754	$ 493,754	**$ 1,805,607**
TOTAL			**$ 493,754**	**$ 493,754**	**$ 1,805,607**
TOTALS	**682**	**637**	**$ 2,082,256**	**$ 1,745,987**	**$ 4,646,343**

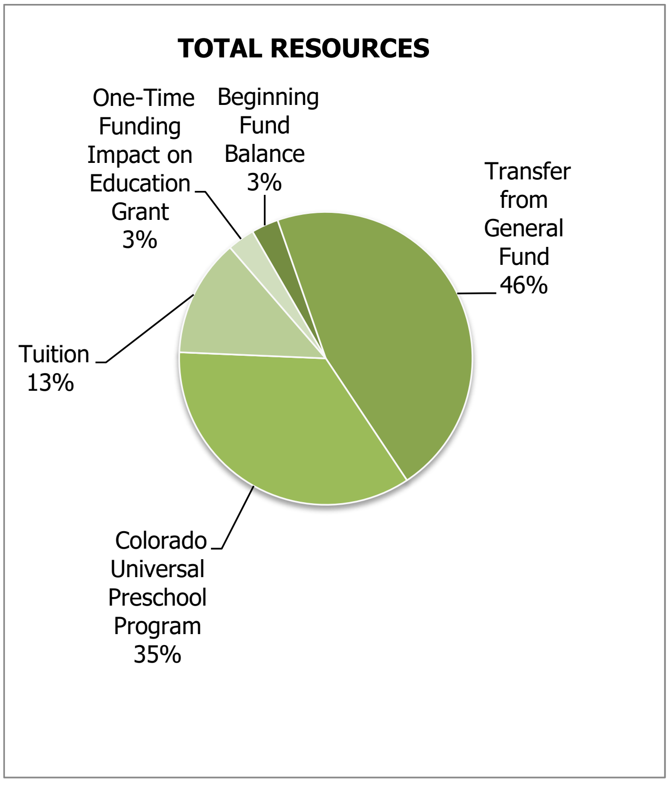


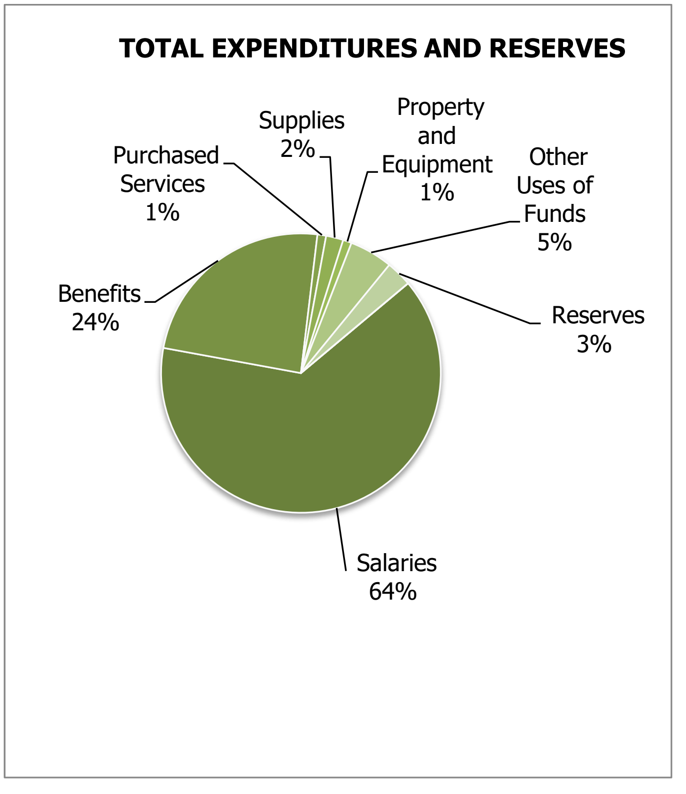


Preschool Fund

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 2025-26. Preschool Enrichment will continue to be combined with Preschool Learning. Combined student attendance will be 172 days. Pioneer Elementary will be added to the twelve schools that have both learning and enrichment classrooms on a half day model. Mapleton will have three learning classrooms and one enrichment classroom. Three schools will have one learning classroom and seven schools 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. Tuition rates were increased by 8.6 percent for all sites, except for Community Montessori. The Colorado Department of Early Childhood increased their payment rates by less than 1.0 percent. The General Fund will transfer $7.1M in the current budget year to support Preschool at the District, including increases in staffing in COLA and health insurance costs for Preschool Enrichment and Universal Preschool programming.





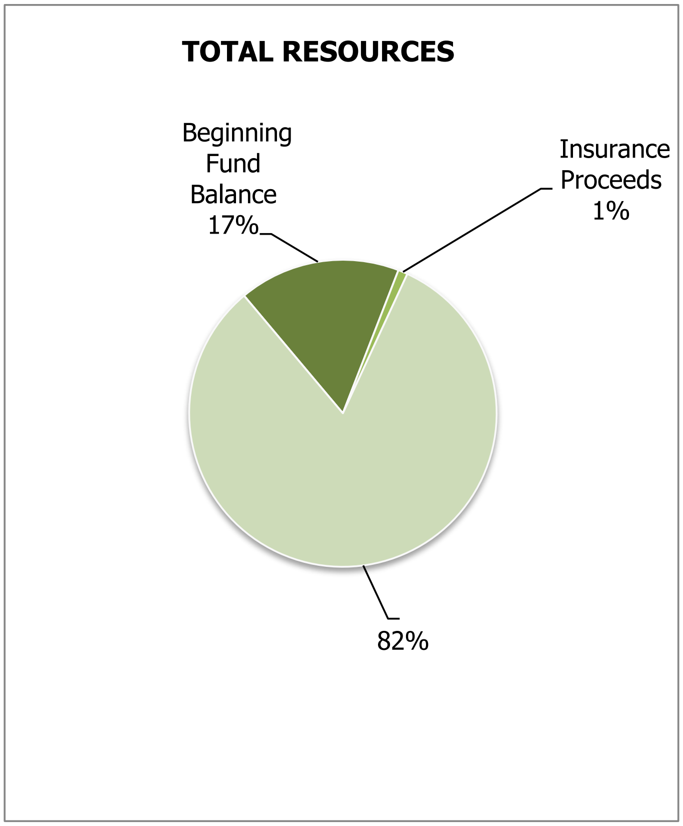
Preschool Fund (continued)

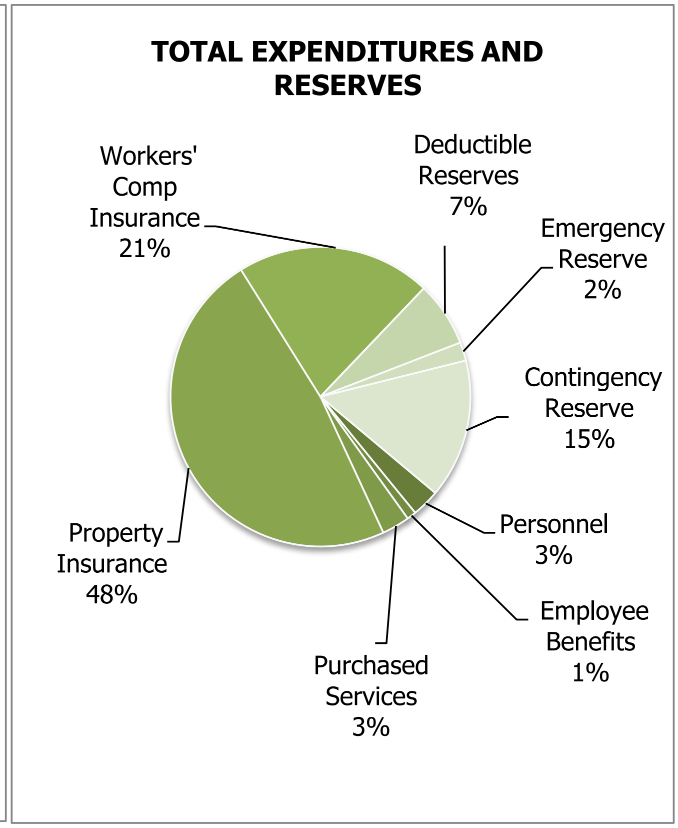
	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	2025-26 REVISED BUDGET	PROJECTED BUDGET* 2026-27	2027-28	2028-29
BEGINNING FUND BALANCE	$ 475,532	$ 354,778	$ 256,225	$ 519,442	**$ 542,929**	$ 437,608	$ 456,345	$ 470,643
REVENUE:								
Transfer from General Operating Fund	$ 4,039,480	$ 4,568,645	$ 4,966,568	$ 6,713,200	**$ 7,177,740**	$ 7,357,184	$ 7,585,257	$ 7,767,303
Per Pupil Funding - Colorado Preschool Program	2,115,743	2,276,511	-	-	**-**	-	-	-
Colorado Universal Preschool Program	-	-	5,898,328	5,836,382	**5,572,946**	5,712,270	5,889,350	6,030,694
One-Time Funding Child Care Sustainability Grant	378,625	390,413	378,440	-	**-**			
One-Time Funding Impact on Education Grant	-	-	-	75,330	**445,550**			
One-Time Funding Child Care Capacity Building Grant	-	-	200,003	104,066	**-**			
Tuition	846,617	879,775	769,478	2,058,503	**2,108,089**	2,160,791	2,227,776	2,281,243
TOTAL REVENUE	$ 7,380,465	$ 8,115,344	$ 12,212,817	$ 14,787,481	**$ 15,304,325**	$15,230,245	$ 15,702,383	$ 16,079,240
TOTAL RESOURCES	$ 7,855,997	$ 8,470,122	$ 12,469,042	$ 15,306,923	**$ 15,847,254**	$15,667,853	$ 16,158,728	$ 16,549,883
EXPENDITURES:								
Personnel	$ 6,793,439	$ 7,261,247	$ 10,770,345	$ 13,423,435	**$ 14,269,903**	$14,163,271	$ 14,607,353	$ 14,961,178
Purchased Services	482,680	488,754	76,339	49,019	**71,350**	53,134	54,781	56,096
Supplies	110,014	156,971	135,751	193,368	**239,489**	145,476	149,986	153,586
Property and Equipment	5,412	181,597	157,494	44,640	**1,700**	1,743	1,797	1,840
Other Uses of Funds	58,205	73,859	758,202	1,053,532	**827,204**	847,884	874,168	895,148
TOTAL EXPENDITURES	$ 7,449,750	$ 8,162,428	$ 11,898,131	$ 14,763,994	**$ 15,409,646**	$15,211,508	$ 15,688,085	$ 16,067,848
RESERVES:								
Emergency Reserves	$ -	$ -	$ -	$ -	**$ 437,608**	$ 456,345	$ 470,643	$ 482,035
TOTAL RESERVES	$ -	$ -	$ -	$ -	**$ 437,608**	$ 456,345	$ 470,643	$ 482,035
TRANSFERS:								
To Risk Management Fund	$ 38,170	$ 38,170	$ 38,170	$ -	**$ -**	$ -	$ -	$ -
To Capital Reserve Fund	13,299	13,299	13,299	-	**-**	-	-	-
TOTAL TRANSFERS	$ 51,469	$ 51,469	$ 51,469	$ -	**$ -**	$ -	$ -	$ -
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	$ 7,501,219	$ 8,213,897	$ 11,949,600	$ 14,763,994	**$ 15,847,254**	$15,667,853	$ 16,158,728	$ 16,549,883
ENDING BALANCE	$ 354,778	$ 256,225	$ 519,442	$ 542,929	**$ -**	$ -	$ -	$ -

*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 and value of assets in the district. The current bond program is increasing the building values across the district which is increasing the property premium accordingly. 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. We have resolved several old claims to bring the contribution down for the 2025-26 year.





Financial Section: *General Fund*

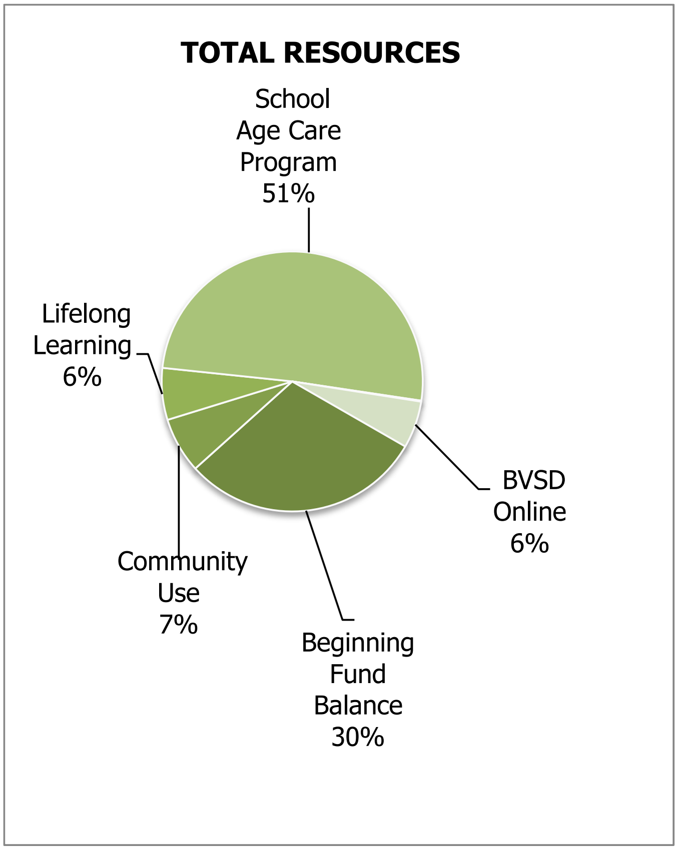
Risk Management Fund (continued)

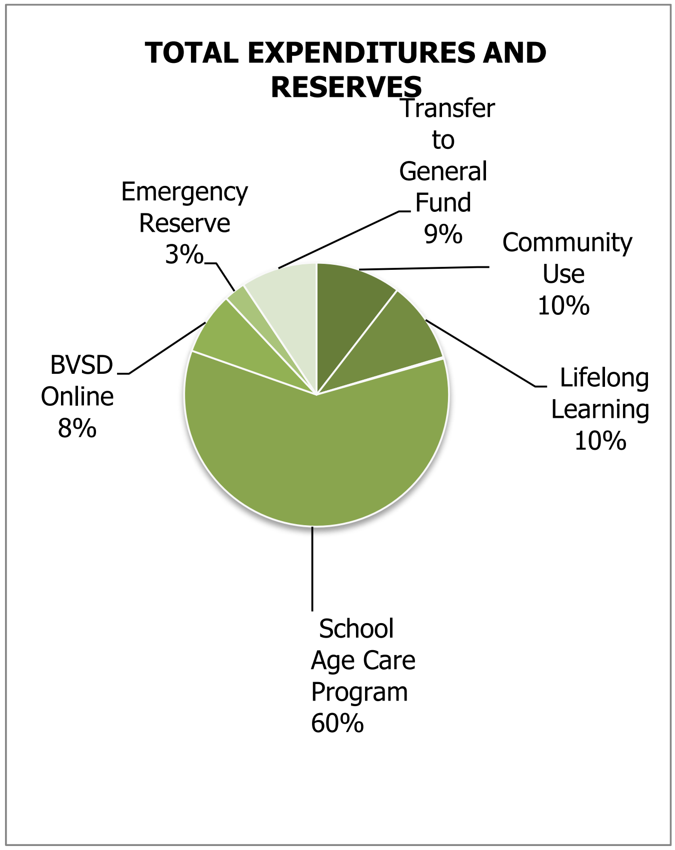
	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	**2025-26 REVISED BUDGET**	PROJECTED BUDGET* 2026-27	2027-28	2028-29
BEGINNING FUND BALANCE	$ 1,265,111	$ 2,990,467	$ 2,183,044	$ 1,114,176	**$ 1,610,678**	$ 1,698,444	$ 1,545,575	$ 1,259,349
REVENUE:								
Miscellaneous Local	$ 108,067	$ 426,029	$ 572,907	$ 1,809	**$ 2,000**	$ 2,000	$ 2,000	$ 2,000
Insurance Proceeds	100,055	217,480	287,084	788,733	**75,000**	75,000	50,000	50,000
Transfer from Preschool Fund	38,170	38,170	38,170	-	**-**	-	-	-
Transfer from General Operating Fund	6,915,896	4,915,896	4,965,896	7,410,366	**7,840,366**	7,940,366	8,140,366	8,535,735
TOTAL REVENUE	$ 7,162,188	$ 5,597,575	$ 5,864,057	$ 8,200,908	**$ 7,917,366**	$ 8,017,366	$ 8,192,366	$ 8,587,735
TOTAL RESOURCES	$ 8,427,299	$ 8,588,042	$ 8,047,101	$ 9,315,084	**$ 9,528,044**	$ 9,715,810	$ 9,737,941	$ 9,847,084
EXPENDITURES:								
Personnel	$ 367,645	$ 735,731	$ 732,483	$ 285,248	**$ 318,045**	$ 325,996	$ 336,102	$ 344,169
Purchased Services	153,617	273,554	218,165	115,702	**325,000**	333,125	343,452	351,725
Property Insurance	2,707,981	2,779,850	3,134,778	3,777,118	**4,474,394**	4,698,114	4,886,038	5,081,480
Workers' Comp Insurance	1,456,385	1,914,525	2,071,430	2,170,628	**1,999,161**	2,200,000	2,300,000	2,400,000
Supplies	-	6,694	2,502	1,214	**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	749,397	693,355	771,972	1,354,496	**700,000**	600,000	600,000	600,000
TOTAL EXPENDITURES	$ 5,436,832	$ 6,404,998	$ 6,932,925	$ 7,704,406	**$ 7,829,600**	$ 8,170,235	$ 8,478,592	$ 8,790,374
EMERGENCY RESERVE	$ -	$ -	$ -	$ -	**$ 235,000**	$ 245,107	$ 254,358	$ 263,711
CONTINGENCY RESERVE	-	-	-	-	**1,463,444**	1,300,468	1,004,991	792,999
TOTAL RESERVES	$ -	$ -	$ -	$ -	**$ 1,698,444**	$ 1,545,575	$ 1,259,349	$ 1,056,710
TOTAL EXPENDITURES AND EMERGENCY RESERVE	$ 5,436,832	$ 6,404,998	$ 6,932,925	$ 7,704,406	**$ 9,528,044**	$ 9,715,810	$ 9,737,941	$ 9,847,084
ENDING BALANCE	$ 2,990,467	$ 2,183,044	$ 1,114,176	$ 1,610,678	**$ -**	$ -	$ -	$ -

*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. Community Schools is self-supporting, utilizing program tuition and community use fees for operational expenses. FY26 includes a transfer to General Fund of $805,475, compensation was adjusted to reflect COLA, an annual step and benefit rate increase.





BVSD

Community Schools Fund (continued)

	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	**2025-26 REVISED BUDGET**	PROJECTED BUDGET*		
						2026-27	2027-28	2028-29
BEGINNING FUND BALANCE	$ 1,312,718	$ 2,843,853	$ 3,715,001	$ 3,504,377	**$ 3,720,043**	$ 3,992,809	$ 4,292,532	$ 4,626,515
REVENUE:								
Community Use	$ 527,524	$ 807,065	$ 891,896	$ 998,108	**$ 857,000**	$ 878,425	$ 905,656	$ 927,392
Lifelong Learning	1,054,552	1,099,663	1,018,504	824,845	**800,000**	820,000	845,420	865,710
School Age Care Program	3,785,191	4,227,444	4,959,742	5,818,887	**6,290,823**	6,448,094	6,647,985	6,807,537
Community Connections:							-	
A Student Resource Guide	11,926	16,203	15,225	14,059	**15,000**	15,375	15,852	16,232
BVSD Online	-	-	-	-	**725,000**	743,125	766,162	784,550
Preschool Care	576,128	694,508	1,618,674	-	**-**	-	-	-
Infant/Toddler Care	389,165	458,441	279,166	-	**-**	-	-	-
Print Shop	-	-	-	41,107	**-**	-	-	-
Federal Grant Proceeds	1,258,676	1,387,800	229,838	-	**-**	-	-	-
TOTAL REVENUE	$ 7,603,162	$ 8,691,124	$ 9,013,045	$ 7,697,006	**$ 8,687,823**	$ 8,905,019	$ 9,181,075	$ 9,401,421
TOTAL RESOURCES	$ 8,915,880	$ 11,534,977	$ 12,728,046	$ 11,201,383	**$ 12,407,866**	$ 12,897,828	$ 13,473,607	$ 14,027,936
EXPENDITURES:								
Community Use	$ 438,304	$ 574,267	$ 644,572	$ 789,273	**$ 902,299**	$ 924,856	$ 953,527	$ 976,412
Lifelong Learning	1,036,132	1,157,223	1,045,857	864,695	**860,605**	882,120	909,466	931,293
Community Connections						-		
-A Student Resource Guide	29,648	25,877	28,613	14,954	**15,546**	15,935	16,429	16,823
School Age Care Program	3,031,852	3,913,219	4,180,100	4,685,053	**5,171,414**	5,300,699	5,465,021	5,596,182
BVSD Online	-	-	-	-	**659,718**	676,211	697,174	713,906
Preschool Care	714,025	1,134,560	2,284,728	-	**-**	-	-	-
Infant/Toddler Care	656,566	814,830	784,799	-	**-**	-	-	-
Print Shop	-	-	-	321,890	**-**	-	-	-
TOTAL EXPENDITURES	$ 5,906,527	$ 7,619,976	$ 8,968,669	$ 6,675,865	**$ 7,609,582**	$ 7,799,821	$ 8,041,617	$ 8,234,616
EMERGENCY RESERVE	$ -	$ -	$ -	$ -	**$ 228,287**	$ 233,995	$ 241,249	$ 247,038
TRANSFERS:								
To General Operating Fund	$ 165,500	$ 200,000	$ 255,000	$ 805,475	**$ 805,475**	$ 805,475	$ 805,475	$ 805,475
TOTAL TRANSFERS	$ 165,500	$ 200,000	$ 255,000	$ 805,475	**$ 805,475**	$ 805,475	$ 805,475	$ 805,475
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	$ 6,072,027	$ 7,819,976	$ 9,223,669	$ 7,481,340	**$ 8,643,344**	$ 8,839,291	$ 9,088,341	$ 9,287,129
ENDING BALANCE	$ 2,843,853	$ 3,715,001	$ 3,504,377	$ 3,720,043	**$ 3,764,522**	$ 4,058,537	$ 4,385,266	$ 4,740,807

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

Community Schools Fund (continued)

Community Use Facility Rates

Fields	Price/Hr
Youth and Senior Rate	$35.00
Adult Rate	$70.00
Commercial Rate	$110.00

Stadium/Artificial Turf Fields	Price/Hr
Youth and Senior Rate	$74.00
Adult Rate	$158.00
Commercial Rate	$179.00

Classrooms	Price/Hr
Youth and Senior Rate	$24.00
Adult Rate	$30.00
Commercial Rate	$48.00

Gyms	Price Range/Hr	
Youth and Senior Rate	$31.00	$50.00
Adult Rate	$53.00	$86.00
Commercial Rate	$88.00	$143.00

Parking Lots	Price/Hr
Youth and Senior Rate	$50.00
Adult Rate	$62.00
Commercial Rate	$80.00

Auditoriums	Price Range/Hr	
Youth and Senior Rate	$32.00	$54.00
Adult Rate	$45.00	$69.00
Commercial Rate	$75.00	$133.00

Multi-Purpose Rooms	Price Range/Hr	
Youth and Senior Rate	$28.00	$46.00
Adult Rate	$40.00	$78.00
Commercial Rate	$63.00	$133.00

School Facilities - Summer Camps (Daily Use Fees Must be > 8 hr/day & min 2 wks	Price Range/Per Day	
Based on number of Campers	$450.00	$1,125.00
Daily Building Monitor Fee	$80.00	
Daily Custodial Fee	$68.00	

Parking Lots (Daily Use Fees Must be > 3 hr/day & min 2 wks)	Price Range/Per Day	
Adult Rate	$165.00	$330.00
Commercial Rate	$242.00	$484.00

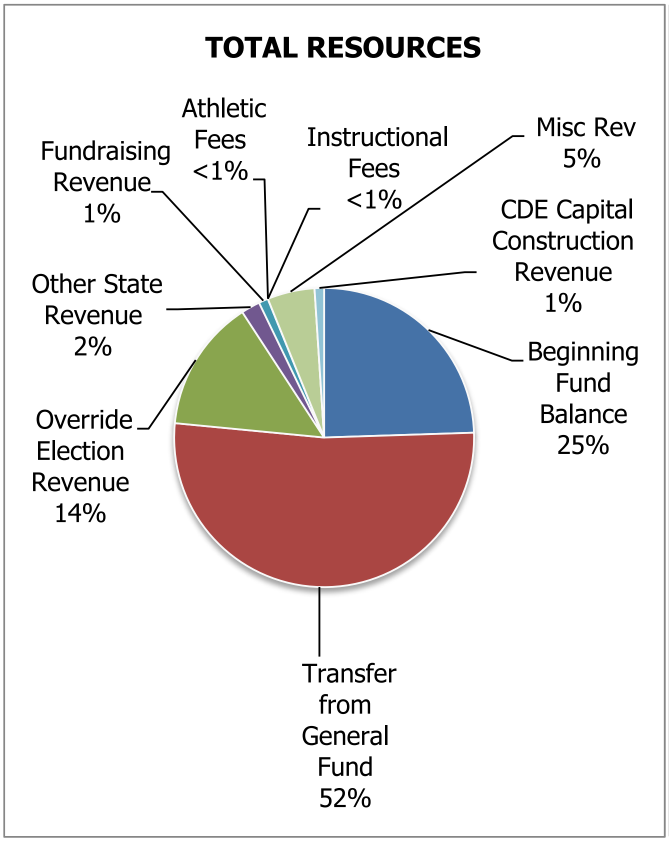
School Facilities - Weekend Youth Educational Programs (<4 hrs on one weekend day/school year)	Price Range/Per Day	
Based on number of Campers	$440.00	$1,100.00

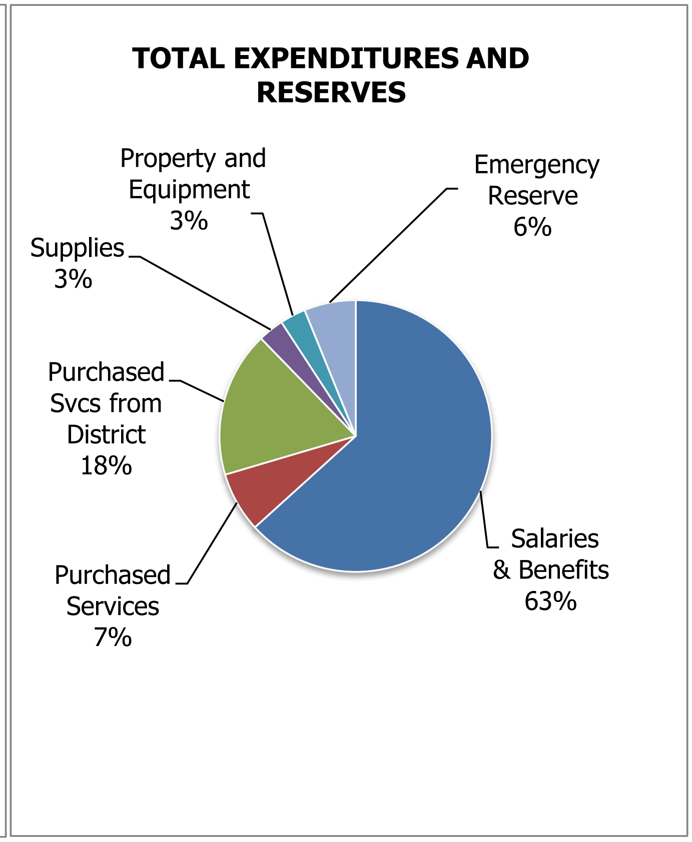
CHILD CARE MONTHLY TUITION RATES

SAC Program – Tuition Rates	After school	Before school
5 days/week M-F	$570.00	$320.00
3 days/week MWTh	$370.00	$210.00
2 days/week TF	$270.00	$150.00
School Days off adv notice	$75-$65/day	

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, Peak to Peak, Justice High, Summit Middle School, Horizons K-8, and Boulder Prep are all expected to have minimal fluctuations in funded FTE from the Funded 2024-25 count, except for two schools. Horizons K-8 is estimating an increase of 10.0 FTE and Boulder Prep is estimating a decrease of 14.6, whereas all other charters had a difference of fewer than 2.5 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. Each charter school is responsible for appropriating their own budgets. The numbers reflected on the following page may not match what the schools have adopted.





Charter School Fund (continued)

	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	**2025-26 REVISED BUDGET**	PROJECTED BUDGET* 2026-27	2027-28	2028-29
BEGINNING BALANCE	$10,553,971	$ 10,961,329	$ 11,626,756	$ 12,716,447	**$ 12,651,950**	$ 12,275,645	$ 11,889,933	$ 11,492,264
REVENUE:								
Per-Pupil Funding:	$20,745,606	$ 22,480,112	$ 24,776,668	$ 27,234,306	**$ 27,294,828**	$ 27,977,199	$ 28,844,492	$ 29,536,760
Override Election Revenue	6,236,031	6,621,517	6,891,057	7,199,510	**7,362,586**	7,546,651	7,780,597	7,967,331
Other State Revenue	607,179	736,755	1,100,334	1,007,638	**1,265,555**	1,297,194	1,337,407	1,369,505
Fundraising Revenue	538,148	478,085	440,737	493,557	**660,850**	677,371	698,370	715,131
Athletic Fees	16,295	-	30,783	32,726	**38,075**	39,027	40,237	41,203
Instructional Fees	55,928	85,106	53,097	21,252	**80,405**	82,415	84,970	87,009
Miscellaneous Revenue	1,825,400	2,213,445	1,863,993	3,186,068	**2,862,501**	2,934,063	3,025,019	3,097,619
CDE Capital Construction	576,775	708,769	794,390	731,800	**743,981**	762,581	786,221	805,090
TOTAL REVENUES	$30,601,362	$ 33,323,789	$ 35,951,059	$ 39,906,857	**$ 40,308,781**	$ 41,316,501	$ 42,597,313	$ 43,619,648
TOTAL RESOURCES	$41,155,333	$ 44,285,118	$ 47,577,815	$ 52,623,304	**$ 52,960,731**	$ 53,592,146	$ 54,487,246	$ 55,111,912
EXPENDITURES:								
Compensation	$21,281,839	$ 22,359,716	$ 25,190,895	$ 26,535,636	**$ 27,655,104**	$ 28,346,482	$ 29,225,223	$ 29,926,628
Benefits								
Purchased Services	2,510,114	2,691,619	3,037,400	3,221,498	**3,049,801**	3,126,046	3,222,953	3,300,304
Purchased Services from District	5,502,498	5,959,314	6,670,472	7,893,123	**7,429,698**	7,615,440	7,851,519	8,039,955
Supplies	958,972	921,173	1,054,720	984,129	**1,289,851**	1,322,098	1,363,083	1,395,797
Property and Equipment	494,539	1,195,614	310,454	1,443,191	**1,464,891**	1,501,513	1,548,060	1,585,213
Capital Contributions	-	-	-	-	**-**	-	-	-
Other Uses	(553,958)	(469,074)	(990,398)	(106,225)	**(204,260)**	(209,366)	(215,856)	(221,037)
TOTAL EXPENDITURES	$30,194,004	$ 32,658,362	$ 35,304,368	$ 39,971,354	**$ 40,685,086**	$ 41,702,213	$ 42,994,982	$ 44,026,862
EMERGENCY RESERVE	$ -	$ -	$ -	$ -	**$ 2,468,765**	$ 1,219,174	$ 1,256,968	$ 1,287,136
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	$30,194,004	$ 32,658,362	$ 35,304,368	$ 39,971,354	**$ 43,153,851**	$ 42,921,387	$ 44,251,950	$ 45,313,998
ENDING BALANCE	$10,961,329	$ 11,626,756	$ 12,273,447	$ 12,651,950	**$ 9,806,880**	$ 10,670,759	$ 10,235,296	$ 9,797,914

STUDENT FTE:	Funded 2021-22	Funded 2022-23	Funded 2023-24	Funded 2024-25	**REVISED 2025-26**
Summit Middle School:	356.0	356.0	361.0	366.0	**365.0**
Horizons K-8 School:	347.5	348.0	359.0	358.0	**368.0**
Boulder Preparatory High School:	97.0	105.9	100.4	100.2	**85.6**
Justice High School:	79.5	94.6	95.0	94.3	**92.0**
Peak to Peak K-12 School:	1,445.0	1,444.6	1,442.1	1,444.3	**1,445.0**
Total Charter Schools:	2,325.0	2,349.1	2,357.5	2,362.8	**2,355.6**

Notes:

1. Funding for Charter Schools is based on contract agreements between the school and BVSD.
2. Funded enrollments may vary slightly from actual enrollments if a charter school enrolls students above the contracted amount.
3. Individual Charter Boards are responsible for their school's budget, including board appropriation. Information shown here may not be the final budget appropriation due to timing and deadline of the publication of the budget book. Each individual charter is responsible to provide the budget approved and audited information.

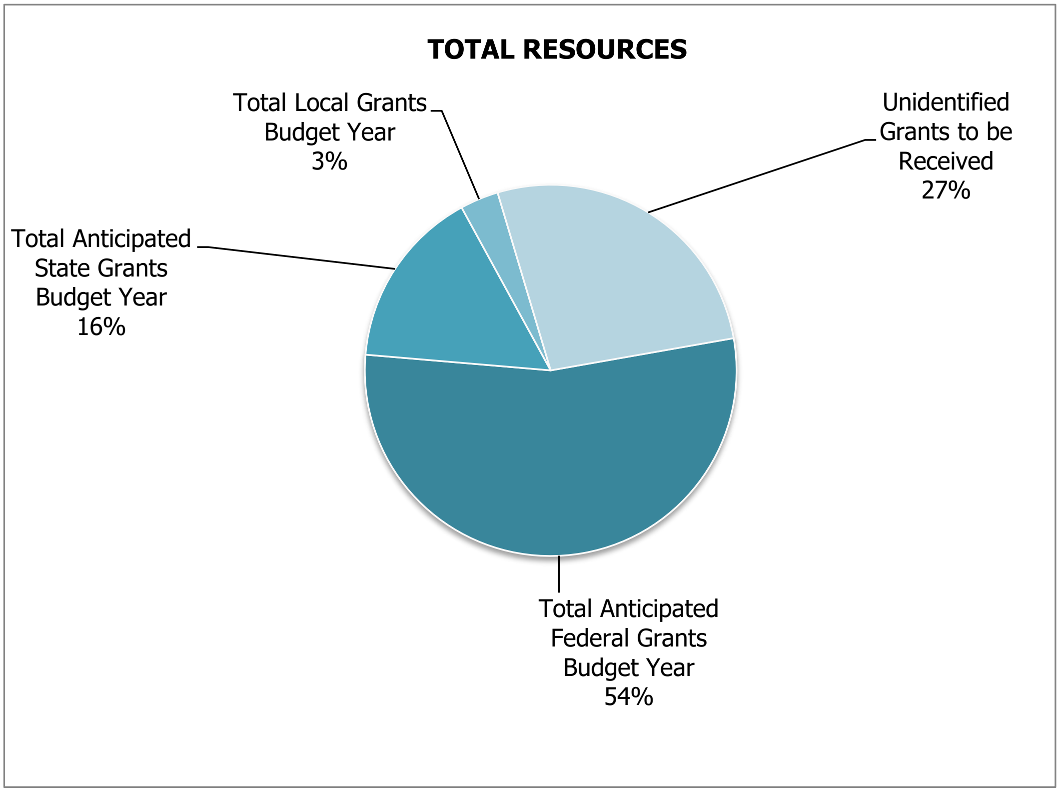
* Projections are calculated based on the Denver-Aurora-Lakewood CPI.

BVSD

SPECIAL REVENUE FUNDS

Governmental Designated-Purpose Grants Fund

The district will receive funding in FY26 from two key sources, ESSA and IDEA Part B. With uncertainty in the Federal Grants landscape and at the Department of Education, allocations have been updated to reflect the most recent communication. Prior year State awards that will continue to be funded include the School Health Professional Grants and Bullying Prevention, 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	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	**2025-26 REVISED BUDGET ***
10.575	Farm to School Grant	Dec - Nov	$ 11,681	$ -	$ -	$ -	$ -
10.579	USDA	June - June	-	49,688	11,207	-	-
10.582	Fresh Fruit and Vegtable Program	June - June	41,181	78,984	35,863	62,344	102,000
10.646	Summer BET - Federa - Distributions	July - June	-	-	-	4,525	-
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	-	-	-	-
84.010	Title I, Part A: Improving Basic Programs Operated by Schools	July - June	2,084,595	1,621,680	1,820,083	3,051,260	2,627,763
84.010A	Title 1A, School Improvement	July - Sept	256,847	74,028	70,000	65,776	84,224
84.027A	Special Education: IDEA Part B	July - June	5,664,431	5,686,385	6,504,992	6,134,665	6,339,089
84.048A	Vocational Education - Carl Perkins Secondary	July - June	145,817	146,423	145,294	171,427	154,686
84.060A	Title VII, Part A: Indian Education	July - June	18,868	19,799	22,892	27,450	30,113
84.173A	IDEA: Special Education: Preschool Grants	July - June	141,228	155,271	162,787	130,495	130,557
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	286,893	449,586	304,000	300,000	300,000
84.287	Title V, Part B, 21st Century Learning Centers	July - June	131,567	-	8,150	-	-
84.365A	Title III, English Language Acquisition	July - June	151,192	223,320	107,718	173,974	280,571
84.367A	Title II, Part A, Supporting Effective Instruction	July - June	332,722	404,731	609,176	619,604	547,340
84.424A	Title IV, Part A, Student Support and Academic Enrichment Grants	July - June	162,684	122,894	90,032	192,143	229,300
84.425D	ESSER I Fund	July - June	5,193	-	-	-	-
84.425D	ESSER I Fund Supplemental	July - June	5,397	-	-	-	-
84.425D	ESSER II Fund	July - June	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	43,000	-
			$ 16,181,828	$ 16,876,459	$ 17,066,071	$ 11,042,978	**$ 10,825,643**

Governmental Designated-Purpose Grants Fund (continued)

STATE GRANT NAME	FUNDING PERIOD	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	**2025-26 REVISED BUDGET ***
Comprehensive Health Education Program	July - June	$ -	$ -	$ 30,000	$ 30,000	$ 30,000
School Counselor Corps	July - June	1,429	51,312	90,000	86,920	90,000
CDE - FY2019-20 BEST Cash Grant	July - June	309,757	-	-	-	-
State Grants for Libraries	July - June	10,315	10,036	9,844	9,724	9,805
State Grant - Public Health and Environment	Jan - Dec	362	-	-	-	-
State Grant - Student Re-Engagement	July - June	-	100,000	100,000	100,000	-
State Grant - School Health Professionals Cohort 5	July - June	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	688,423
State Grant - School Health Professionals Marshall Fire	July - Sep	999,683	-	-	-	-
State Grant - Menstrual Hygiene Products Acessibility Grant	July - June	2,343	-	-	-	-
State Grant - School Turnaround Leaders Development	July - June	3,000	41,500	91,000	81,334	50,167
State Grant - Gifted Education Universal Screening	July - June	38,390	54,371	80,268	107,267	124,970
State Grant - Bullying Prevention and Education Grant	July - June	94,129	159,700	262,223	417,594	278,878
State Grant - Career Success Pilot Program	July - June	326,463	314,002	386,760	3,723	-
State Grant - SWAP	July - June	489,738	552,409	614,676	663,945	709,662
State Grant - AP Exam Fees	Jan - June	18,323	12,642	13,281	1,989	-
State Grant - TGYS	July - June	80,518	120,059	-	-	-
State Grant - Local Accountability	July - June	109,957	60,031	-	-	-
State Grant - Concurrent Enrollment	July - June	72,981	14,114	54,526	115,309	-
State Grant - PWCR Postsecondary Workforce Career and Educatio	July - June	-	-	-	4,144	-
State Grant - Air Quality	July - June	308,008	-	-	-	-
State Grant - CCSG	July - June	81,232	-	-	-	-
State Grant - Public Safety	July - June	96,555	-	-	-	-
State Grant - High Impact Tutoring Program	July - June	-	-	156,812	485,860	-
State Grant -BrainSteps	July - June	-	1,000	-	-	-
Expelled and At-Risk Targeted Intervention-Justice High	July - June	219,028	26,679	-	-	-
Expelled and At-Risk - Boulder Prep	July - June	-	56,989	-	-	-
Expelled and At-Risk	July - June	379,779	294,643	156,114	-	-
EBUS - District	July - June	-	-	-	-	1,128,000
School Safety Disbursement Grant	July - June	-	-	-	894,303	29,000
SAFER: Staffing for Adequate Fire and Emergency Response	July - June	-	-	826,385	-	-
TOTAL STATE GRANTS		$ 4,398,466	$ 2,722,854	$ 3,498,429	$ 3,775,472	**$ 3,138,905**
TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR		16,181,828	16,876,459	17,066,071	11,042,978	**10,825,643**
TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR		4,398,466	2,722,854	3,498,429	3,775,472	**3,138,905**
TOTAL LOCAL GRANTS BUDGET YEAR		420,833	474,683	354,393	454,018	**668,888**
UNIDENTIFIED GRANTS TO BE RECEIVED**		-	-	-	-	**5,366,564**
TOTAL BUDGET		$ 21,001,127	$ 20,073,996	$ 20,918,892	$ 15,272,468	**$ 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 Department of Education transportation reimbursement, a transfer from the General Fund, and paid bus usage by outside organizations.

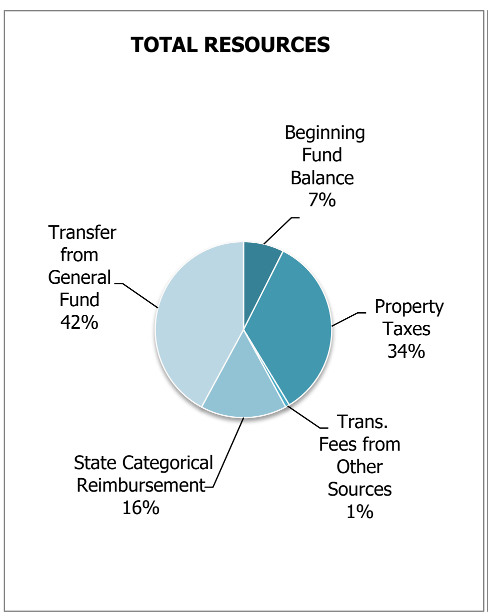
Total compensation for the 2025-26 fiscal year is $18.1M, of which $12.8M is bus driver and monitor compensation. Adjustments were made to reflect COLA, steps, PERA, and benefit rate increases across all job classes. A one-time, $500 retention stipend per FTE for returning non-Unit B employees from the 2024-25 fiscal year is included.

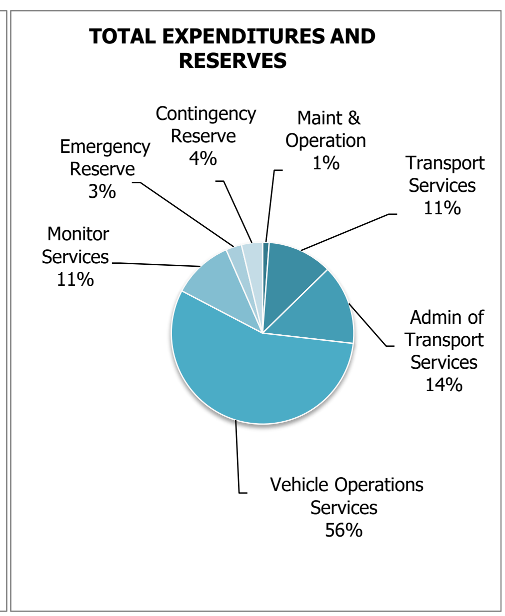
In the 2025-26 fiscal year, it is expected that the district will continue to experience a driver shortage; however, the shortage is not expected to be as severe as prior fiscal years. Additional personnel compensation for attendance bonuses and other incentives, related directly to the extreme driver shortage previously experienced, are not anticipated as being needed and are not budgeted for in the current fiscal year. Charter buses will only be used when necessary and appropriate.

In the prior fiscal year, the Universal Preschool Program changed its model from a 4-day to 5-day program, resulting in additional midday student transportation needed for regular school attendance. The model is not changing for the current fiscal year and adequate budget has been allocated to cover these anticipated expenses.

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 fiscal year 2023-24, 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. In the 2024-25 fiscal year, the district established a $300K threshold for GASB 96 reporting, which resulted in the software implemented in the 2023-24 fiscal year no longer being subject to reporting under GASB96 and the annual GASB96 restatement entry from software expense to principal and interest will no longer be needed.

Effective fiscal year 2022-23, Environmental Services has been rolled into Vehicle Operations Services for reporting purposes only.





Financial Section: *Special Revenue Funds*

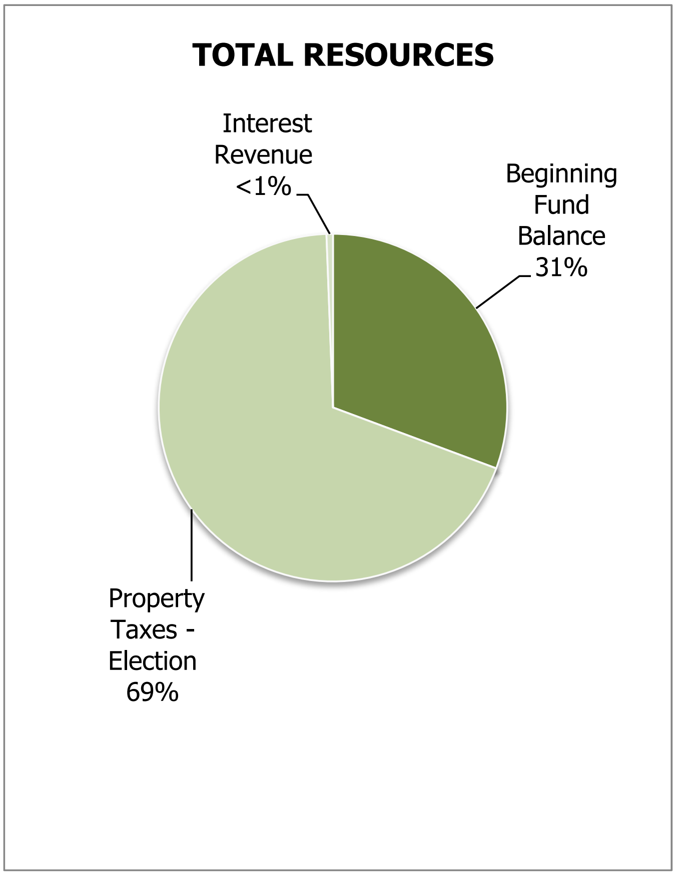
Transportation Fund (continued)

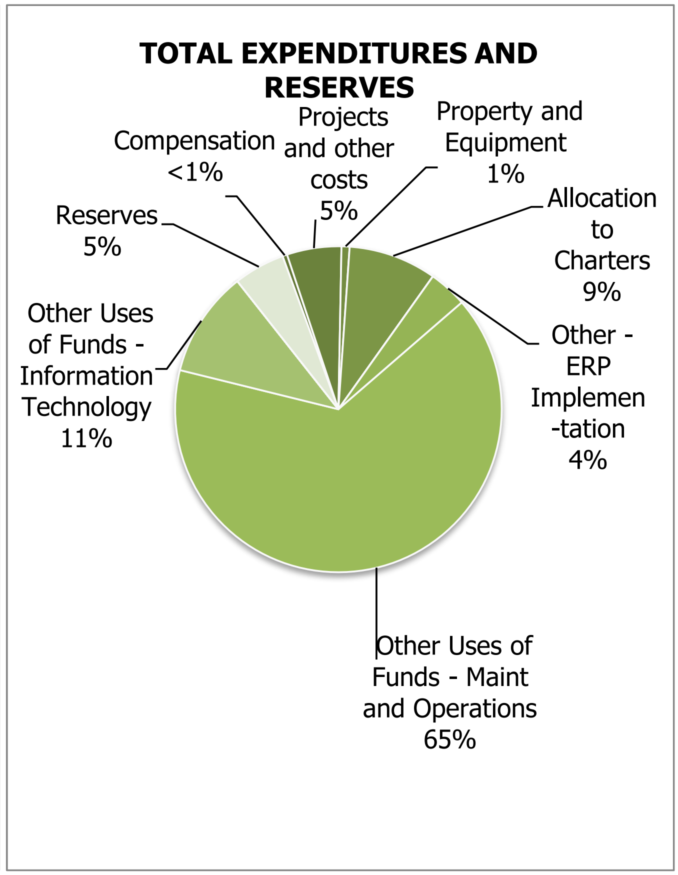
	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	**2025-26 REVISED BUDGET**	PROJECTED BUDGET* 2026-27	2027-28	2028-29
BEGINNING FUND BALANCE	$ 1,154,145	$ 1,173,839	$ 800,034	$ 1,354,748	**$ 1,582,691**	$ 1,394,244	$ 1,414,158	$ 1,434,599
REVENUE:								
Property Taxes	$ 7,355,544	$ 7,266,000	$ 7,238,341	$ 7,168,819	**$ 7,224,391**	$ 7,225,000	7,225,000	7,225,000
Trans. Fees from Other Sources	74,636	157,920	156,051	176,694	**160,000**	160,000	160,000	160,000
State Categorical Reimbursement	3,562,756	3,425,180	3,904,487	3,704,343	**3,370,630**	3,400,000	3,400,000	3,400,000
Lease Proceeds - Software	-	-	896,012	-	**-**	-	-	-
Transfer from General Operating Fund	5,452,046	6,474,403	7,148,206	6,926,629	**8,974,307**	9,437,165	9,729,717	9,963,230
TOTAL REVENUE	$ 16,444,982	$ 17,323,503	$ 19,343,097	$ 17,976,485	**$ 19,729,328**	$ 20,222,165	$ 20,514,717	$ 20,748,230
TOTAL RESOURCES	$ 17,599,127	$ 18,497,342	$ 20,143,131	$ 19,331,233	**$ 21,312,019**	$ 21,616,409	$ 21,928,875	$ 22,182,829
EXPENDITURES:								
Maintenance & Operations	$ 195,567	$ 221,689	$ 211,096	$ 241,610	**$ 247,781**	$ 253,976	$ 261,849	$ 268,133
Environmental Services	118,658	-	-	-	**-**	-	-	-
Transportation Services	2,891,006	3,267,109	3,096,294	2,518,215	**2,447,473**	2,508,660	2,586,428	2,648,502
Admin of Transportation Services	2,398,734	2,814,452	2,902,614	2,848,615	**3,019,150**	3,094,629	3,190,562	3,267,135
Vehicle Operations Services	9,117,011	9,689,954	9,970,361	10,448,529	**11,909,680**	11,993,953	12,031,522	12,065,757
Monitoring Services	1,704,312	1,704,104	1,664,556	1,691,573	**2,293,691**	2,351,033	2,423,915	2,482,089
Capital Outlay - Software	-	-	896,012	-	**-**	-	-	-
Debt Service - Principal	-	-	25,817	-	**-**	-	-	-
Debt Service - Interest	-	-	21,633	-	**-**	-	-	-
TOTAL EXPENDITURES	$ 16,425,288	$ 17,697,308	$ 18,788,383	$ 17,748,542	**$ 19,917,775**	$ 20,202,251	$ 20,494,276	$ 20,731,616
RESERVES:								
EMERGENCY RESERVE	$ -	$ -	$ -	$ -	**$ 597,533**	$ 606,068	$ 614,828	$ 621,948
CONTINGENCY RESERVE	-	-	-	-	**796,711**	808,090	819,771	829,265
TOTAL RESERVES	$ -	$ -	$ -	$ -	**$ 1,394,244**	$ 1,414,158	$ 1,434,599	$ 1,451,213
TOTAL EXPENDITURES AND EMERGENCY RESERVE	$ 16,425,288	$ 17,697,308	$ 18,788,383	$ 17,748,542	**$ 21,312,019**	$ 21,616,409	$ 21,928,875	$ 22,182,829
ENDING BALANCE	$ 1,173,839	$ 800,034	$ 1,354,748	$ 1,582,691	**$ -**	$ -	$ -	$ -

*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 Proposed 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 FY 26, there are projects budgeted which were unable to be completed the prior year and carrying over.





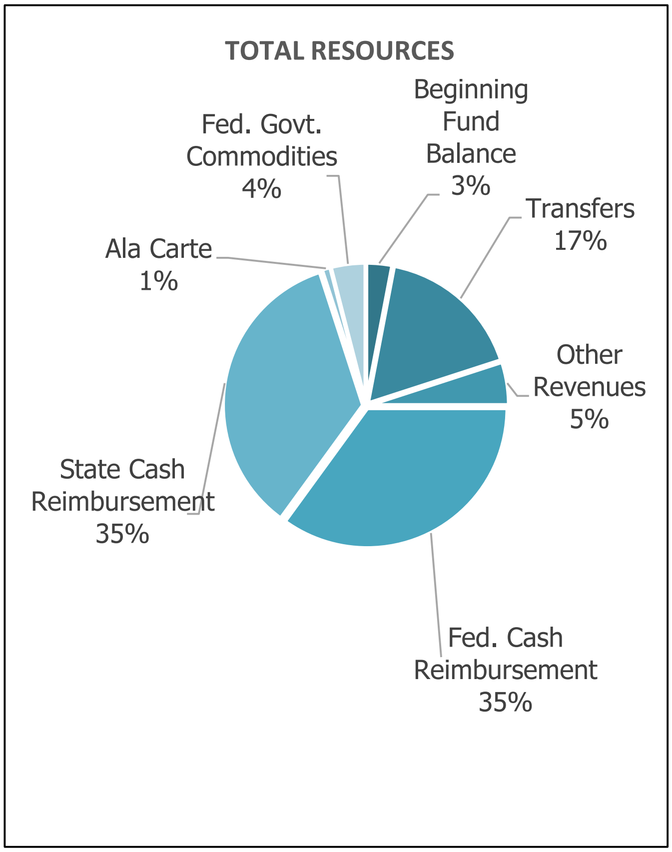
Operations & Technology Fund (continued)

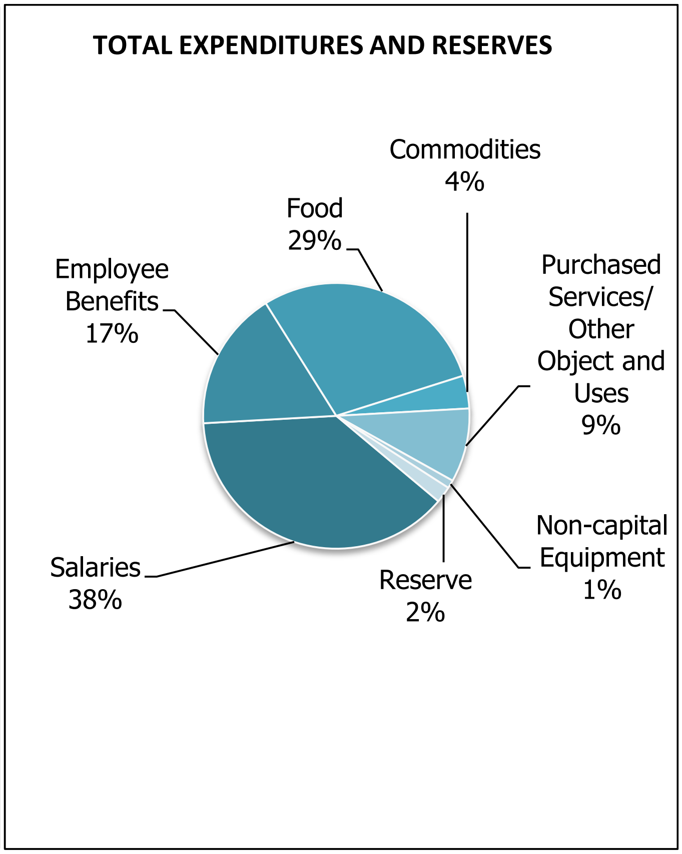
	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	**2025-26 REVISED BUDGET**	PROJECTED BUDGET* 2026-27	2027-28	2028-29
BEGINNING FUND BALANCE	$ 20,231,887	$ 19,565,698	$ 15,549,703	$ 16,161,100	**$ 17,992,320**	$ 21,759,145	$ 25,257,939	$ 31,894,986
REVENUE:								
Property Taxes - Election	$ 31,904,056	$ 31,026,092	$ 37,782,355	$ 37,663,242	**$ 40,280,830**	$ 40,280,830	$ 40,280,830	$ 40,280,830
Interest Revenue	-	349,767	364,980	381,833	**350,000**	350,000	350,000	350,000
Lease Proceeds - Software	-	-	52,315	-	**-**	-	-	-
TOTAL REVENUE	$ 31,904,056	$ 31,375,859	$ 38,199,650	$ 38,045,075	**$ 40,630,830**	$ 40,630,830	$ 40,630,830	$ 40,630,830
TOTAL RESOURCES	$ 52,135,943	$ 50,941,557	$ 53,749,353	$ 54,206,175	**$ 58,623,150**	$ 62,389,975	$ 65,888,769	$ 72,525,815
EXPENDITURES:								
Personnel	$ 426,919	$ 277,370	$ 84,209	$ 217,252	**$ 179,253**	$ -	$ -	$ -
Projects and other costs	763,154	3,130,471	1,915,719	1,209,805	**2,095,184**	3,500,000	1,000,000	1,000,000
Property and Equipment	312,118	2,799,867	3,219,681	1,573,907	**310,604**	-	-	-
Allocation to Charters	2,576,971	2,647,426	3,267,152	3,284,041	**3,386,952**	3,471,626	3,579,246	3,665,148
Debt Service - Principal	-	-	49,149	-	**-**	-	-	-
Debt Service - Interest	-	-	3,351	-	**-**	-	-	-
Capital Outlay - Software	-	-	52,315	-	**-**	-	-	-
Other - ERP Implementation	1,954,363	-	215,640	514,313	**1,477,475**	745,873	-	-
Other Uses of Funds - Maint and Operations	23,083,971	23,083,971	25,328,288	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	4,086,249	**4,086,249**	4,086,249	4,086,249	4,086,249
TOTAL EXPENDITURES	$ 32,570,245	$ 35,391,854	$ 37,588,253	$ 36,213,855	**$ 36,864,005**	$ 37,132,036	$ 33,993,783	$ 34,079,685
EMERGENCY RESERVE	$ -	$ -	$ -	$ -	**$ 1,218,925**	$ 1,218,925	$ 1,218,925	$ 1,218,925
Identified Future Projects Reserve	-	-	-	-	**745,873**	16,294,347	6,744,667	6,637,047
TOTAL RESERVES	$ -	$ -	$ -	$ -	**$ 1,964,798**	$ 17,513,272	$ 7,963,592	$ 7,855,972
TOTAL EXPENDITURES AND EMERGENCY RESERVE	$ 32,570,245	$ 35,391,854	$ 37,588,253	$ 36,213,855	**$ 38,828,803**	$ 54,645,308	$ 41,957,375	$ 41,935,657
ENDING BALANCE	$ 19,565,698	$ 15,549,703	$ 16,161,100	$ 17,992,320	**$ 19,794,347**	$ 7,744,667	$ 23,931,394	$ 30,590,158

*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 a charter school outside of the District. In November 2025, Colorado voters passed Propositions LL and MM, which will continue the 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 indirect costs, personnel cost increases, utility expenses and an anticipated deficit due to federal funding cuts.





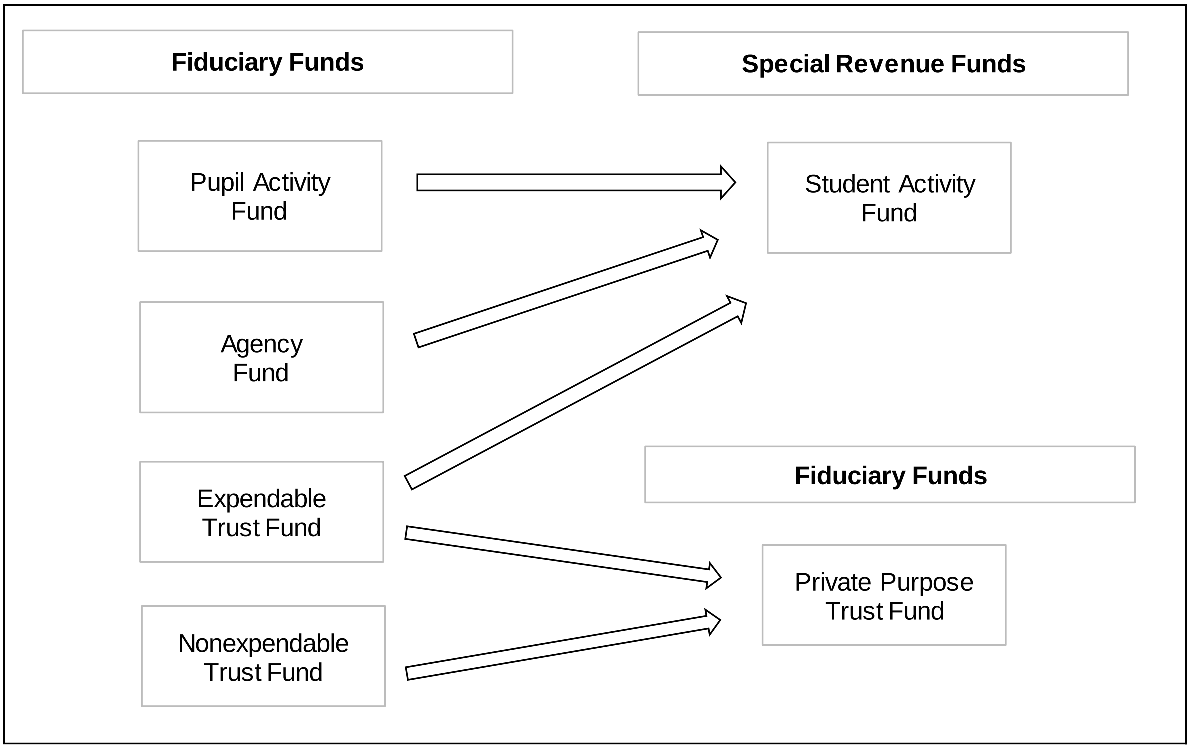
Food Services Fund (continued)

	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	**2025-26 REVISED BUDGET**	PROJECTED BUDGET* 2026-27	2027-28	2028-29
BEGINNING FUND BALANCE	$ 1,542,807	$ 2,000,680	$ 1,003,959	$ 445,500	**$ 465,932**	$ 411,388	$ 418,596	$ 425,954
REVENUE:								
Over/Under	$ (175)	$ (85)	$ (138)	$ (11)	**$ (100)**	$ (103)	$ (106)	$ (109)
A la Carte	85,040	226,750	195,582	192,529	**192,597**	197,412	203,532	208,417
Regular School Lunch	-	3,911,385	3,353	4,888	**-**	-	-	-
Federal Cash Reimbursement	11,251,270	3,466,565	4,068,085	5,629,254	**5,905,488**	6,053,125	6,240,772	6,390,551
State Cash Reimbursement	128,504	176,868	6,034,234	5,634,371	**5,773,929**	5,918,277	6,101,744	6,248,186
Catering	357,009	443,961	369,942	328,426	**319,924**	327,922	338,088	346,202
Federal Government Commodities	670,714	817,312	820,926	1,018,558	**721,030**	739,056	761,967	780,254
Miscellaneous Local	2,334	28,773	4,900	2,311	**2,585**	2,650	2,732	2,798
Snack Revenue	29,517	150,613	92,508	163,757	**179,575**	184,064	189,770	194,324
Breakfast Revenue	-	239,995	1,047	1,887	**-**	-	-	-
Contract Revenues	430,498	377,189	518,214	540,968	**375,852**	385,248	397,191	406,724
Transfer from General Operating Fund	-	-	517,140	2,048,269	**2,868,561**	2,940,275	2,968,155	3,038,193
Grant Revenues	-	1,063,580	1,324,200	217,839	**-**	-	-	-
TOTAL REVENUE	$ 12,954,711	$ 10,902,906	$ 13,949,993	$ 15,783,046	**$ 16,339,441**	$ 16,747,926	$ 17,203,845	$ 17,615,540
TOTAL RESOURCES	$ 14,497,518	$ 12,903,586	$ 14,953,952	$ 16,228,546	**$ 16,805,373**	$ 17,159,314	$ 17,622,441	$ 18,041,494
EXPENDITURES:								
Personnel	$ 6,605,269	$ 6,811,566	$ 8,090,258	$ 8,595,040	**$ 9,281,478**	$ 9,513,515	$ 9,775,434	$ 10,009,076
Purchased Services	213,111	163,097	224,959	227,234	**270,573**	277,337	280,934	287,676
Food	3,447,969	2,972,774	3,966,124	4,210,142	**4,735,704**	4,854,097	4,979,381	5,098,886
Commodities	670,714	817,311	820,926	1,018,558	**721,030**	739,056	761,967	780,254
Other Uses	572,990	547,736	671,455	617,753	**577,310**	528,626	545,013	558,093
Non-capital Equipment	101,238	124,853	83,273	262,495	**146,017**	149,667	154,307	158,010
Indirect Costs	-	403,227	596,752	787,685	**616,861**	632,283	651,884	667,529
Other Objects and Uses	885,547	59,063	54,705	43,707	**45,012**	46,137	47,567	48,709
TOTAL EXPENDITURES	$ 12,496,838	$ 11,899,627	$ 14,508,452	$ 15,762,614	**$ 16,393,985**	$ 16,740,718	$ 17,196,487	$ 17,608,233
EMERGENCY RESERVE	$ -	$ -	$ -	$ -	**$ 291,388**	$ 298,596	$ 305,954	$ 313,261
GAAP RESERVES	-	-	-	-	**120,000**	120,000	120,000	120,000
TOTAL RESERVES	$ -	$ -	$ -	$ -	**$ 411,388**	$ 418,596	$ 425,954	$ 433,261
TOTAL EXPENDITURES AND EMERGENCY RESERVE	$ 12,496,838	$ 11,899,627	$ 14,508,452	$ 15,762,614	**$ 16,805,373**	$ 17,159,314	$ 17,622,441	$ 18,041,494
ENDING BALANCE	$ 2,000,680	$ 1,003,959	$ 445,500	$ 465,932	**$ -**	$ -	$ -	$ -

*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)

	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	**2025-26 REVISED BUDGET**	PROJECTED BUDGET* 2026-27	2027-28	2028-29
BEGINNING FUND BALANCE	$ 6,263,944	$ 7,118,591	$ 7,386,030	$ 7,943,597	**$ 8,725,929**	$ 8,889,665	$ 8,839,665	$ 8,839,665
REVENUE:								
Board Approved Fees	$ 2,538,102	$ 3,273,668	$ 3,885,779	$ 3,976,478	**$ 4,200,000**	$ 4,300,000	$ 4,400,000	$ 4,500,000
Donations and Contributions	3,640,048	4,496,446	4,699,762	5,064,230	**5,500,000**	5,600,000	5,700,000	5,800,000
Miscellaneous Local and State Revenue	2,417,734	2,821,777	3,175,042	3,418,400	**2,763,736**	2,500,000	2,500,000	2,500,000
TOTAL REVENUE	$ 8,595,884	$ 10,591,891	$ 11,760,583	$ 12,459,108	**$ 12,463,736**	$ 12,400,000	$ 12,600,000	$ 12,800,000
TOTAL RESOURCES	$ 14,859,828	$ 17,710,482	$ 19,146,613	$ 20,402,705	**$ 21,189,665**	$ 21,289,665	$ 21,439,665	$ 21,639,665
EXPENDITURES:								
Personnel	$ 1,037,468	$ 1,120,448	$ 1,410,573	$ 1,435,692	**$ 1,300,000**	$ 1,350,000	$ 1,400,000	$ 1,450,000
Purchased Services	1,714,275	2,581,592	3,376,226	3,759,921	**3,800,000**	3,850,000	3,850,000	3,850,000
Supplies	4,138,948	4,833,317	5,500,345	5,071,518	**5,600,000**	5,650,000	5,700,000	5,700,000
Property and Equipment	357,021	604,819	478,426	563,858	**600,000**	600,000	650,000	650,000
Other Uses of Funds	493,525	1,184,276	437,446	845,787	**1,000,000**	1,000,000	1,000,000	1,000,000
TOTAL EXPENDITURES	$ 7,741,237	$ 10,324,452	$ 11,203,016	$ 11,676,776	**$ 12,300,000**	$ 12,450,000	$ 12,600,000	$ 12,650,000
EMERGENCY RESERVE	$ -	$ -	$ -	$ -	**$ 373,912**	$ 373,500	$ 378,000	$ 379,500
TOTAL EXPENDITURES/ EMERGENCY RESERVE	$ 7,741,237	$ 10,324,452	$ 11,203,016	$ 11,676,776	**$ 12,673,912**	$ 12,823,500	$ 12,978,000	$ 13,029,500
ENDING BALANCE	$ 7,118,591	$ 7,386,030	$ 7,943,597	$ 8,725,929	**$ 8,515,753**	$ 8,466,165	$ 8,461,665	$ 8,610,165

*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.

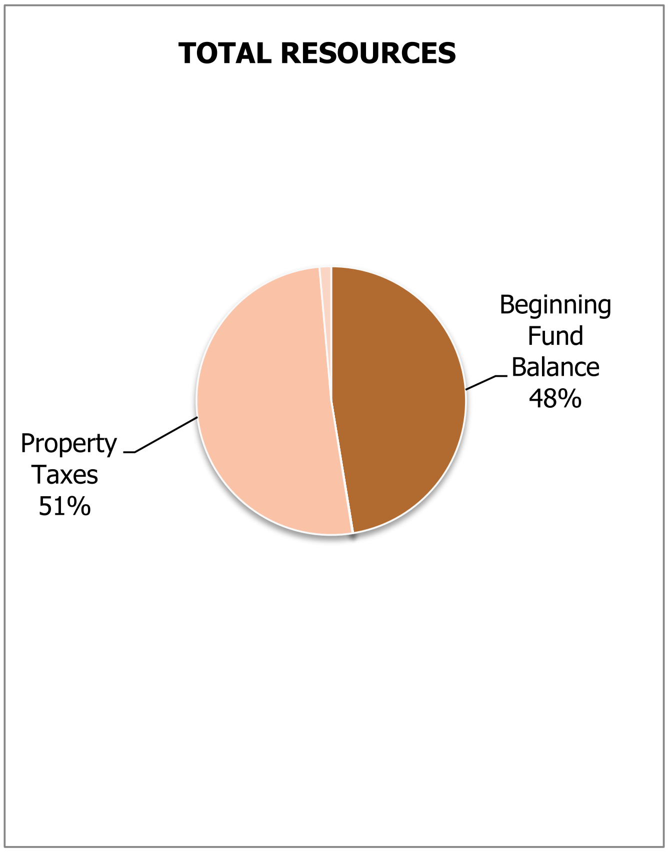
	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	**2025-26 REVISED BUDGET**
BEGINNING FUND BALANCE	$ 322,720	$ 349,889	$ 268,412	$ -	**$ -**
REVENUE:					
Contributions	$ 275,933	$ 228,590	$ 315,000	$ -	**$ -**
TOTAL REVENUE	$ 275,933	$ 228,590	$ 315,000	$ -	**$ -**
TOTAL RESOURCES	$ 598,653	$ 578,479	$ 583,412	$ -	**$ -**
EXPENDITURES:					
Personnel	$ 156,859	$ 165,568	$ 165,000	$ -	**$ -**
Purchased Services	82,939	123,601	130,000	-	**-**
Supplies and Other	8,966	20,898	288,412	-	**-**
TOTAL EXPENDITURES	$ 248,764	$ 310,067	$ 583,412	$ -	**$ -**
RESERVES:					
Reserved for Front Range BOCES	$ -	$ -	$ -	$ -	**$ -**
TOTAL RESERVES	$ -	$ -	$ -	$ -	**$ -**
TOTAL EXPENDITURES/RESERVES AND TRANSFERS	$ 248,764	$ 310,067	$ 583,412	$ -	**$ -**
ENDING BALANCE	$ 349,889	$ 268,412	$ -	$ -	**$ -**

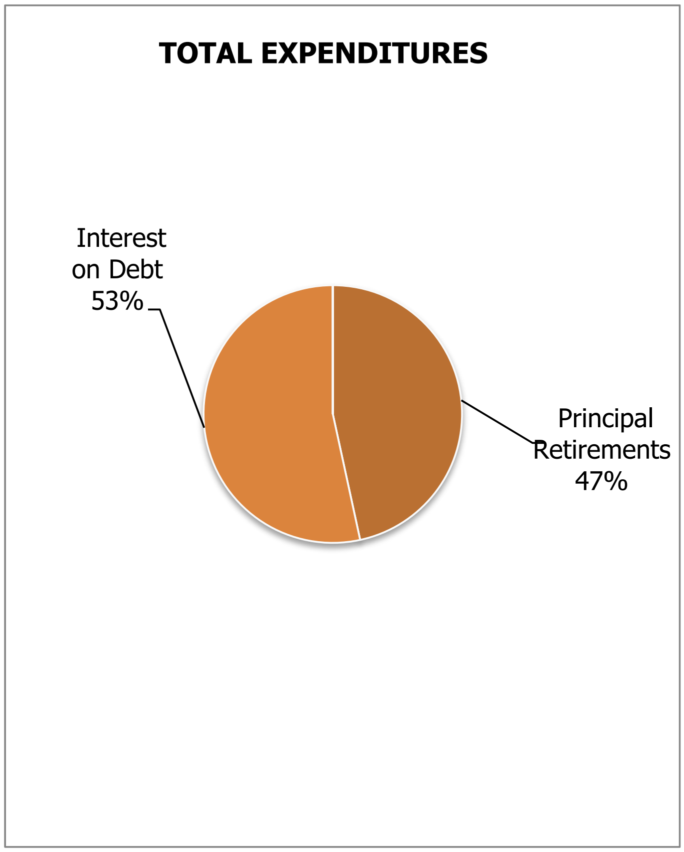
DEBT SERVICE FUNDS

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 Standard & Poor's (AAA) which 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 $350.0M. 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 issued in April 2023 ($187.3M). The second series of bonds are expected to be issued in Spring 2026 ($162.7M).

Year Ended June 30,	Principal	Interest	Total
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	34,901,593	60,716,593
2030	26,960,000	33,668,875	60,628,875
2031 - 2035	155,125,000	147,970,850	303,095,850
2036 - 2040	193,410,000	108,196,094	301,606,094
2041 - 2045	246,075,000	54,719,872	300,794,872
2046 - 2050	94,250,000	14,105,831	108,355,831
2051 - 2053	26,130,000	1,696,600	27,826,600
Total	$ 849,610,000	$ 507,108,147	$1,356,718,147





Bond Redemption Fund (continued)

	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	**2025-26 REVISED BUDGET**	PROJECTED BUDGET* 2026-27	2027-28	2028-29
BEGINNING FUND BALANCE	$ 49,678,228	$ 50,883,707	$ 65,997,076	$ 66,617,078	**$ 67,694,508**	$ 70,548,189	$ 69,732,392	$ 69,600,889
REVENUE:								
Delinquent Property Taxes	$ 111,893	$ 93,368	$ 93,012	$ 129,750	**$ 110,000**	$ 50,000	$ 50,000	$ 50,000
Property Taxes	58,104,300	70,797,403	72,867,599	70,499,170	**73,000,000**	71,000,000	72,000,000	71,500,000
Interest Income	58,986	1,304,188	2,566,879	2,389,244	**2,000,000**	75,000	75,000	75,000
TOTAL REVENUE	$ 58,275,179	$ 72,194,959	$ 75,527,490	$ 73,018,164	**$ 75,110,000**	$ 71,125,000	$ 72,125,000	$ 71,625,000
TOTAL RESOURCES	$ 107,953,407	$ 123,078,666	$ 141,524,566	$ 139,635,242	**$142,804,508**	$ 141,673,189	$ 141,857,392	$ 141,225,889
EXPENDITURES:								
Principal Retirements	$ 21,755,000	$ 22,840,000	$ 32,370,000	$ 31,780,000	**$ 33,675,000**	$ 31,780,000	$ 33,675,000	$ 23,525,000
Interest on Debt	35,312,650	34,239,100	42,535,173	40,158,194	**38,578,819**	40,158,194	38,578,819	48,207,094
Other - Paying Agent Fees	2,050	2,490	2,315	2,540	**2,500**	2,604	2,684	2,748
TOTAL EXPENDITURES	$ 57,069,700	$ 57,081,590	$ 74,907,488	$ 71,940,734	**$ 72,256,319**	$ 71,940,798	$ 72,256,503	$ 71,734,842
ENDING BALANCE	$ 50,883,707	$ 65,997,076	$ 66,617,078	$ 67,694,508	**$ 70,548,189**	$ 69,732,392	$ 69,600,889	$ 69,491,047

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

CAPITAL PROJECTS FUNDS

Building Fund

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. A detailed list of School Improvement Projects can be found on the district's website.

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**	**2023-2025 Cumulative Expenses**	**2025-2026 Estimated Expenses**
Project Balances	388,636,460	147,983,840	88,415,042
Total Remaining 2022 Bond	**$ 388,636,460**	**$147,983,840**	**$ 88,415,042**

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	**3,991,857**
Other Contributions	**48,000**
Total 2022 Bond	**$ 388,636,460**

Building Fund (continued)

Investing in our Schools

BOULDER VALLEY SCHOOL DISTRICT

Critical Needs Budget Summary

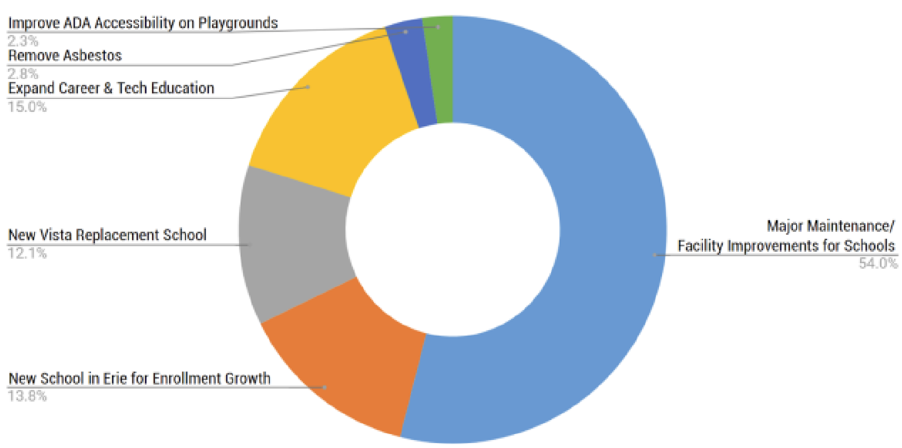
BOULDER VALLEY SCHOOL DISTRICT	SUMMARY
Facility Condition Assessment Needs	
Priority 1: Currently Critical - needs immediate action to: return a facility to normal operation, stop accelerated deterioration or correct a cited safety hazard	$53,288,000
Priority 2: Urgent - needs action within 2 years to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

	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	**2025-26 REVISED BUDGET**	PROJECTED BUDGET* 2026-27	2027-28	2028-29
BEGINNING FUND BALANCE	$ 29,896,817	$ 16,985,348	$ 212,431,280	$ 168,115,548	**$ 82,633,080**	$ 159,736,478	$ 80,836,478	$ 19,236,478
REVENUE:								
Net Bond Proceeds	$ -	$ 200,736,857	$ -	$ -	**$ 162,700,000**	$ -	$ -	$ -
Interest Income	41,843	2,424,428	7,264,325	4,956,714	**3,420,430**	5,300,000	2,300,000	900,000
School Contributions	-	-	-	3,991,857	**-**	-	-	-
Other Local Revenue	118,397	-	-	48,000	**-**	-	-	-
TOTAL REVENUE	$ 160,240	$ 203,161,285	$ 7,264,325	$ 8,996,571	**$ 166,120,430**	$ 5,300,000	$ 2,300,000	$ 900,000
TOTAL RESOURCES	$ 30,057,057	$ 220,146,633	$ 219,695,605	$ 177,112,119	**$ 248,753,510**	$ 165,036,478	$ 83,136,478	$ 20,136,478
EXPENDITURES:								
Capital Outlays	$ 13,071,709	$ 6,983,033	$ 51,580,058	$ 94,479,039	**$ 88,415,042**	$ 84,200,000	$ 63,900,000	$ 10,200,000
Bond Issuance Costs	-	732,320	-	-	**601,990**	-	-	-
TOTAL EXPENDITURES	$ 13,071,709	$ 7,715,353	$ 51,580,058	$ 94,479,039	**$ 89,017,032**	$ 84,200,000	$ 63,900,000	$ 10,200,000
ENDING BALANCE	$ 16,985,348	$ 212,431,280	$ 168,115,548	$ 82,633,080	**$ 159,736,478**	$ 80,836,478	$ 19,236,478	$ 9,936,478

*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 - 2025**	**Revised 2025 - 2026**	**Anticipated Completion**
BCSIS/High Peaks Elementary	$ 1,157,986	$ 202,096	$ 363,155	2027
Bear Creek Elementary	2,398,100	11,307	396,753	2028
Birch Elementary	1,180,000	97,779	452,117	2027
Coal Creek Elementary	2,257,784	367,951	63,440	2028
Columbine Elementary	467,000	415,749	51,252	2025
Community Montessori	2,569,000	5,203	115,926	2028
Creekside Elementary	45,027	43,171	1,856	2025
Crest View Elementary	2,002,475	21,159	380,125	2027
Douglass Elementary	67,002	65,799	1,203	2025
Eisenhower Elementary	3,731,399	679,054	100,000	2028
Emerald Elementary	83,220	82,090	1,130	2025
Fireside Elementary	2,214,224	2,005,003	209,221	2025
Flatirons Elementary	1,621,400	-	56,000	2028
Foothill Elementary	4,063,808	825,243	111,195	2028
Gold Hill Elementary	89,450	16,597	3,000	2028
Heatherwood Elementary	3,348,000	4,120	117,000	2028
Jamestown Elementary	270,386	120,468	145,868	2028
Kohl Elementary	4,286,306	540,215	121,000	2028
Lafayette Elementary	1,148,000	1,058,026	89,974	2025
Louisville Elementary	2,158,586	1,417,176	690,698	2026
Mesa Elementary	964,800	42,034	33,000	2028
Nederland Elementary	1,400,532	122,420	45,000	2028
Pioneer Elementary	4,052,003	1,856,672	2,195,331	2026
Ryan Elementary	2,043,062	567,979	1,475,084	2026
Sanchez Elementary	2,068,826	2,067,147	1,680	2025
Superior Elementary	575,000	29,178	21,000	2028
University Hill Elementary	735,870	734,403	1,466	2025
Whittier Elementary	1,466,951	87,542	655,276	2027
New School in Erie	40,950,000	5,099	820,000	2029
Total Elementary School Projects	**$ 89,416,197**	**$ 13,490,680**	**$ 8,718,750**	

Middle School Projects				
Location	**Adjusted Building Fund Budget**	**Project To Date 2022 - 2025**	**Revised 2025 - 2026**	**Anticipated Completion**
Angevine Middle	$ 3,466,178	$ 3,405,603	$ 60,574	2025
Broomfield Heights Middle	4,033,526	3,817,605	215,921	2025
Casey Middle	2,635,700	974,018	1,661,682	2026
Centennial Middle	6,007,500	991,897	1,645,379	2027
Louisville Middle	3,125,608	1,634,660	1,490,947	2026
Manhattan Middle	3,767,772	108,813	1,230,333	2027
Platt Middle	4,613,625	121,769	1,442,993	2027
Southern Hills Middle	3,369,909	161,563	845,508	2027
Total Middle School Projects	**$ 31,019,818**	**$ 11,215,928**	**$ 8,593,337**	

High School Projects				
Location	**Adjusted Building Fund Budget**	**Project To Date 2022 - 2025**	**Revised 2025 - 2026**	**Anticipated Completion**
Arapahoe Ridge High	$ 29,649,119	$ 8,160,733	$ 11,623,304	2027
Boulder High	18,726,249	6,060,363	10,123,859	2027
Broomfield High	16,993,682	12,942,181	4,051,501	2026
Centaurus High	15,047,905	14,067,946	979,959	2026
Fairview High	21,377,231	2,344,001	2,225,921	2028
Monarch High	15,370,576	6,313,518	9,057,057	2026
New Vista High	52,433,841	46,295,304	6,138,537	2026
Total High School Projects	**$ 169,598,603**	**$ 96,184,046**	**$ 44,200,138**	

Building Fund (continued)

Project List (continued)

PK-8 and Mid/Sr Projects

Location	Adjusted Building Fund Budget	Project To Date 2022 - 2025	Revised 2025 - 2026	Anticipated Completion
Aspen Creek PK-8	$ 6,521,392	$ 2,082,787	$ 1,867,177	2027
Eldorado PK-8	3,624,817	1,668,683	371,160	2028
Meadowlark PK-8	105,153	97,054	8,099	2025
Monarch PK-8	3,878,087	1,567,196	2,310,891	2026
Nederland Middle-Senior High	10,589,000	997,521	541,882	2028
Total K-8 and Mid/Sr Projects	**$ 24,718,449**	**$ 6,413,241**	**$ 5,099,209**	

Charters

Location	Adjusted Building Fund Budget	Project To Date 2022 - 2025	Revised 2025 - 2026	Anticipated Completion
Boulder Prep High	$ 595,437	$ 569,250	$ 26,187	2025
Horizons K-8	1,496,816	715,676	781,141	2026
Justice High	719,155	693,077	26,077	2025
Peak To Peak	12,401,655	11,460,850	940,805	2026
Summit Middle	5,242,623	1,912,569	3,330,054	2026
Total K-8 and Mid/Sr Projects	**$ 20,455,686**	**$ 15,351,422**	**$ 5,104,264**	

District Wide

Location	Adjusted Building Fund Budget	Project To Date 2022 - 2025	Revised 2025 - 2026	Anticipated Completion
Education Center	$ 832,907	$ 245,748	$ 587,159	2025
Culinary Center	1,375,909	1,297,660	78,249	2025
Halcyon	50,959	50,960	-	2024
Mapleton	214,000	-	68,182	2027
Lafayette Bus Terminal	261,000	27,131	124,498	2027
Total District Wide	**$ 2,734,775**	**$ 1,621,499**	**$ 858,088**	

Administrative

Location	Adjusted Building Fund Budget	Project To Date 2022 - 2025	Revised 2025 - 2026	Anticipated Completion
2014 Bond Project Completions	$ 5,790,609	$ 5,790,609	$ -	2025
Bond Administrative	2,248,000	2,285,948	(33,266)	2029
Debt Issuance	1,736,857	732,320	1,004,536	2029
Total Administrative	**$ 9,775,466**	**$ 8,808,877**	**$ 971,270**	

Allocations

Location	Adjusted Building Fund Budget	Project To Date 2022 - 2025	Revised 2025 - 2026	Anticipated Completion
Asbestos Removal	$ 4,868,328	$ -	$ 2,950,000	2028
ADA Accessibility Playgrounds	3,229,957	688,757	1,534,110	2028
Total Allocations	**$ 8,098,285**	**$ 688,757**	**$ 4,484,110**	

Building Fund (continued)

Project List (continued)

Reserves							
Location		**Adjusted Building Fund Budget**		**Project To Date 2022 - 2025**		**Revised 2025 - 2026**	**Anticipated Completion**
Bond Premium / Discount	$	1,807,766	$	-	$	1,259,800	2029
Debt Issuance	$	-	$	-	$	601,990	2029
Inflation		19,102,434		-		2,566,815	2029
Program Reserve		17,699,590		-		6,559,261	2029
Total Reserves	**$**	**38,609,790**	**$**	**-**	**$**	**10,987,866**	
GRAND TOTAL	**$**	**394,427,069**	**$**	**153,774,450**	**$**	**89,017,032**	

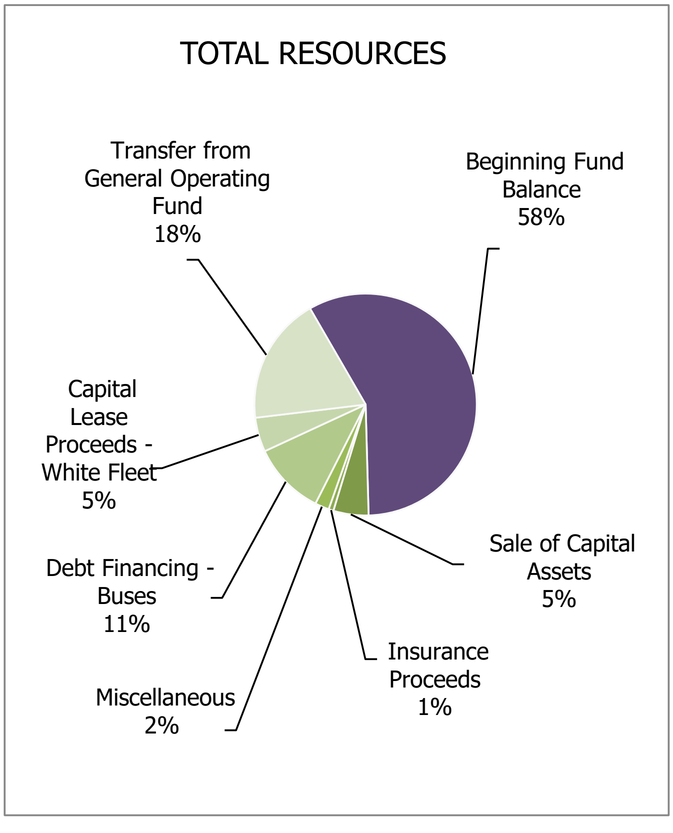
Capital Reserve Fund

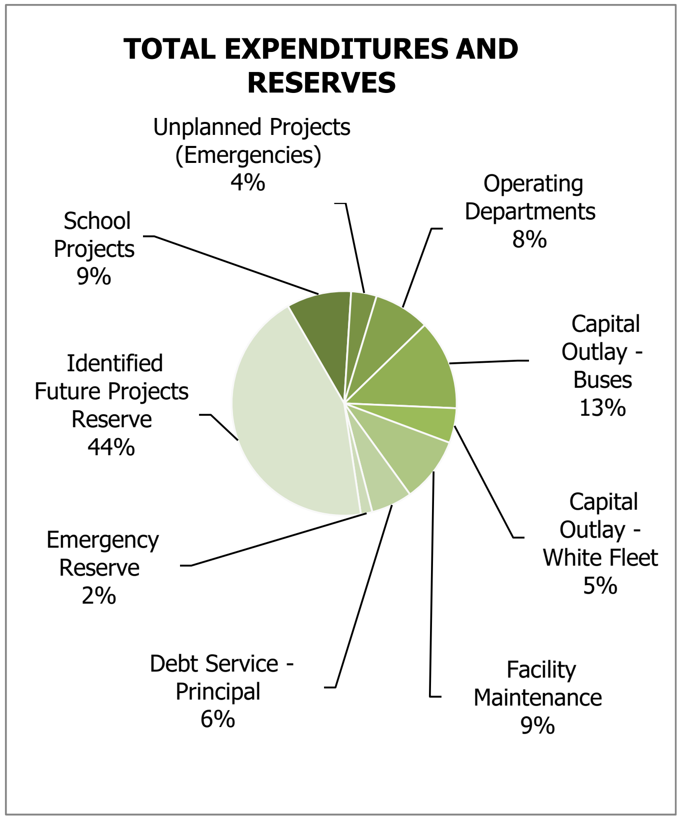
The beginning fund balance includes carryover for projects related to facility repairs and maintenance, bus and vehicle replacements, and fiber optic cable maintenance. These items are identified and budgeted as one-time uses of funds and will not lead to an ongoing deficit.

Starting in fiscal year 2023-24 through the current fiscal year, approximately $6.1M of insurance proceeds for hail damage claims have been received, with a substantial portion carrying over to the current fiscal year. The storms were in FY2019-20 and FY2022-23. The related hail damage repairs started late in the fourth quarter of the prior fiscal year 2024-25 and are budgeted to be partially completed in the current fiscal year. The current fiscal year hail damage repairs are budgeted in expenditures, under School Projects. Future hail damage repairs are budgeted in expenditures, under Identified Future Projects.

Vehicle replacements, for both buses and white fleet vehicles, are budgeted for a cyclical and planned vehicle replacement schedule. National production delays, experienced for several prior fiscal years, have ended and a reasonable timeframe from ordering new vehicles and receipt has returned. The budget assumes that any buses currently on order will be received in the current fiscal year and that the purchases will be financed. The budget also assumes that all white fleet vehicles ordered will be received in the current year as well.

Starting in the prior fiscal year 2024-25, 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.





Capital Reserve Fund (continued)

	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	**2025-26 REVISED BUDGET**	PROJECTED BUDGET* 2026-27	2027-28	2028-29
BEGINNING FUND BALANCE	$ 5,003,177	$ 5,112,662	$ 5,141,513	$ 10,240,869	**$ 9,249,764**	$ 7,280,362	$ 4,705,311	$ 2,099,545
REVENUE:								
Sale of Capital Assets	$ -	$ -	$ 96,339	$ 294,502	**$ 816,657**	$ 330,000	$ 340,230	$ 348,396
Insurance Proceeds	-	-	4,234,638	1,766,536	**113,684**	-	-	-
Local Grant Revenue	-	1,600,015	1,040,287	-	**-**	-	-	-
Rental Income	49,107	50,580	52,097	53,660	**55,270**	56,928	58,636	60,395
Miscellaneous	171,106	312,296	205,915	218,827	**328,566**	168,339	168,339	168,339
Debt Financing - Buses	-	-	1,822,900	2,456,664	**1,700,274**	1,742,781	1,796,807	1,839,930
Capital Lease Proceeds - White Fleet	26,431	283,014	1,182,520	512,236	**799,000**	818,975	844,363	864,628
Transfer from Preschool Fund	13,299	13,299	13,299	-	**-**	-	-	-
Transfer from General Operating Fund	2,781,574	2,677,961	3,677,961	2,802,961	**2,966,961**	3,041,135	3,135,410	3,210,660
TOTAL REVENUE	$ 3,041,517	$ 4,937,165	$ 12,325,956	$ 8,105,386	**$ 6,780,412**	$ 6,158,158	$ 6,343,785	$ 6,492,348
TOTAL RESOURCES	$ 8,044,694	$ 10,049,827	$ 17,467,469	$ 18,346,255	**$ 16,030,176**	$ 13,438,520	$ 11,049,096	$ 8,591,893
EXPENDITURES:								
School Projects	$ 583,418	$ 431,260	$ 426,397	$ 477,771	**$ 1,486,209**	$ 2,232,102	$ 2,246,910	$ 628,621
Unplanned Projects (Emergencies)	-	-	-	-	**584,664**	599,281	617,859	632,688
Operating Departments	524,246	406,147	555,729	660,413	**1,281,999**	1,314,049	1,354,785	1,387,300
Capital Outlay - Buses	-	2,186,657	3,159,303	5,320,211	**2,068,820**	1,742,781	1,796,807	1,839,930
Capital Outlay - White Fleet	26,431	283,014	1,182,520	512,236	**799,000**	818,975	844,363	864,628
Facility Maintenance	886,274	858,493	1,071,246	809,846	**1,488,923**	959,817	989,571	1,013,321
Debt Service - Principal	878,822	714,835	764,064	1,216,779	**942,540**	966,104	996,053	1,019,958
Debt Service - Interest	32,841	27,908	67,341	99,235	**97,659**	100,100	103,203	105,680
TOTAL EXPENDITURES	$ 2,932,032	$ 4,908,314	$ 7,226,600	$ 9,096,491	**$ 8,749,814**	$ 8,733,209	$ 8,949,551	$ 7,492,126
RESERVES:								
Emergency Reserve	$ -	$ -	$ -	$ -	**$ 262,494**	$ 261,996	$ 268,487	$ 224,764
Identified Future Projects Reserve	-	-	-	-	**7,017,868**	4,443,315	1,831,058	875,003
TOTAL RESERVES	$ -	$ -	$ -	$ -	**$ 7,280,362**	$ 4,705,311	$ 2,099,545	$ 1,099,767
TOTAL EXPENDITURES AND RESERVES	$ 2,932,032	$ 4,908,314	$ 7,226,600	$ 9,096,491	**$ 16,030,176**	$ 13,438,520	$ 11,049,096	$ 8,591,893
ENDING BALANCE	$ 5,112,662	$ 5,141,513	$ 10,240,869	$ 9,249,764	**$ -**	$ -	$ -	$ -

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

Capital Reserve Fund (continued)

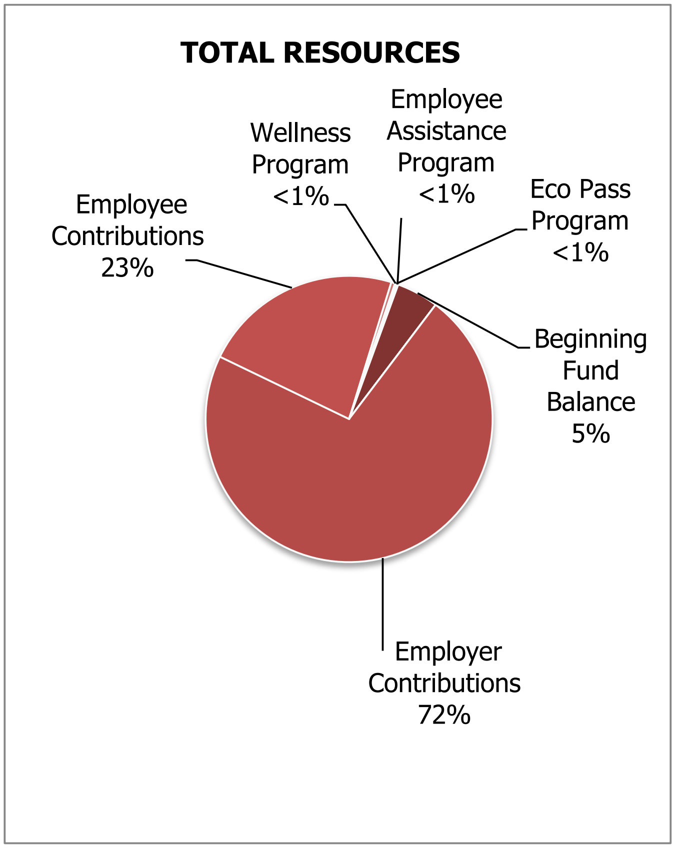
Project List

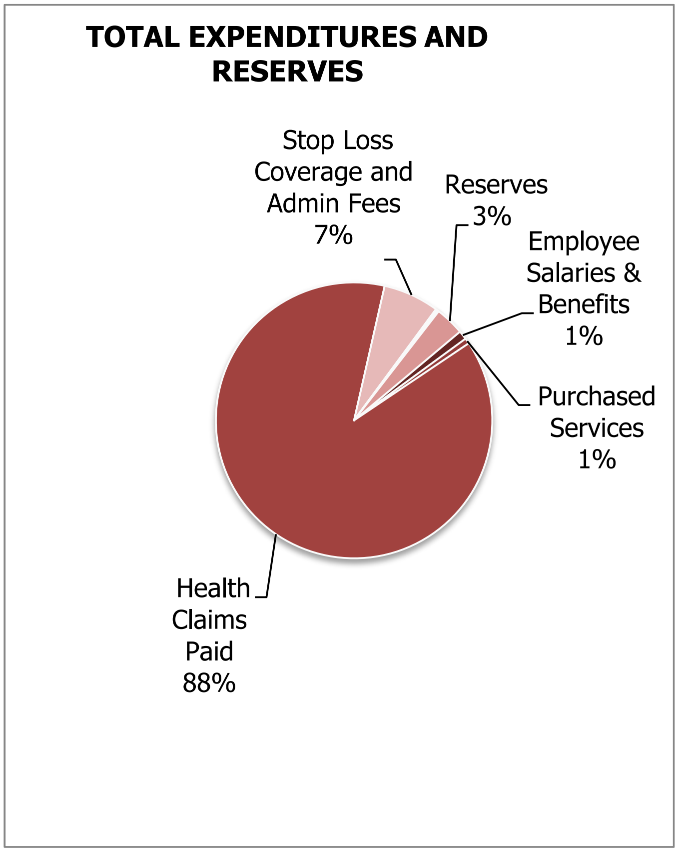
			2025-26 Revised Budget
School Projects & Unplanned Projects (Emergencies)			
Culinary Center	Boiler Room Heat Mitigation (includes carry over)	$	4,000
Eisenhower	Gym Floor Replacement (includes carry over)		60,594
Transportation	Design For Boulder Terminal EV Chargers (includes carry over)		8,096
District Wide	Athletic Improvements (includes carry over)		52,482
District Wide	Furniture & Fixtures (includes carry over)		49,860
District Wide	Special Education Modifications &/or Equipment		10,000
District Wide	ILC Swing Inspections (includes carry over)		8,701
District Wide	Hail Damage Repairs (includes carry over)		1,292,476
District Wide	Unplanned Projects (Emergencies) (includes carry over)		584,664
	Total School Projects :	**$**	**2,070,873**
Operating Departments & District Vehicles			
Accounting Srvcs	Debt Service - Other Professional Services	$	5,000
Food Services	Food Services Equipment Upkeep & Purchases (includes carry over)		40,000
Information Technology	Fiber Improvements & Repairs (includes carry over)		60,108
Security	Building Improvements & Equipment (includes carry over)		20,095
Transportation	Preschool Safety Seats		10,000
Transportation	Buses - Capital Outlay (includes carry over)		2,068,820
Transportation	Vehicles - White Fleet Modifications/Equip/Rental (includes carry over)		90,464
Transportation	Vehicles - White Fleet Leases & Misc Fees (includes carry over)		1,056,332
Transportation	White Fleet Capital Outlay - Leases		799,000
	Total Operating Departments & District Vehicles :	**$**	**4,149,819**
Facility Maintenance			
District Wide	Fire Safety | Suppression (includes carry over)	$	38,455
District Wide	HVAC (includes carry over)		199,826
District Wide	Doors & Windows (includes carry over)		22,693
District Wide	Elevator Repairs (includes carry over)		51,500
District Wide	Americans With Disabilities Act (includes carry over)		11,305
District Wide	Environmental Management (includes carry over)		92,002
District Wide	Backflow Preventer Replacement (includes carry over)		37,528
District Wide	Inspections (Compliance Only) (includes carry over)		15,750
District Wide	Concrete / Asphalt (includes carry over)		88,841
District Wide	Electrical (includes carry over)		52,360
District Wide	Grounds (includes carry over)		384,252
District Wide	Maintenance Equipment (includes carry over)		144,319
District Wide	EV Charging Stations Maint & Repairs (includes carry over)		7,410
District Wide	Roofing		70,033
District Wide	Custodial Equipment (includes carry over)		79,116
District Wide	Playgrounds (includes carry over)		23,812
District Wide	Minor Facility Improvements (includes carry over)		34,907
District Wide	Flooring (includes carry over)		9,946
District Wide	Painting (includes carry over)		30,527
District Wide	Plumbing (includes carry over)		94,341
	Total Facility Maintenance :	**$**	**1,488,923**
Debt Service			
Accounting Srvcs	Debt Service - Principal	$	942,540
Accounting Srvcs	Debt Service - Interest		97,659
	Total Debt Service :	**$**	**1,040,199**
Reserves			
	Emergency Reserve (TABOR - 3% Budget)	$	262,494
	Identified Future Projects Reserve		7,017,868
	Total Reserves :	**$**	**7,280,362**
	GRAND TOTAL :	**$**	**16,030,176**

INTERNAL SERVICE FUNDS

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 programs. Effective July 1, 2025 the district will no longer offer the fully funded plan through Kaiser Permanente. Employees have the option to purchase dependent coverage. For 2025-26, the district will contribute an annual premium of $9,271 per eligible employee, an increase of 4.6 percent over the prior year.





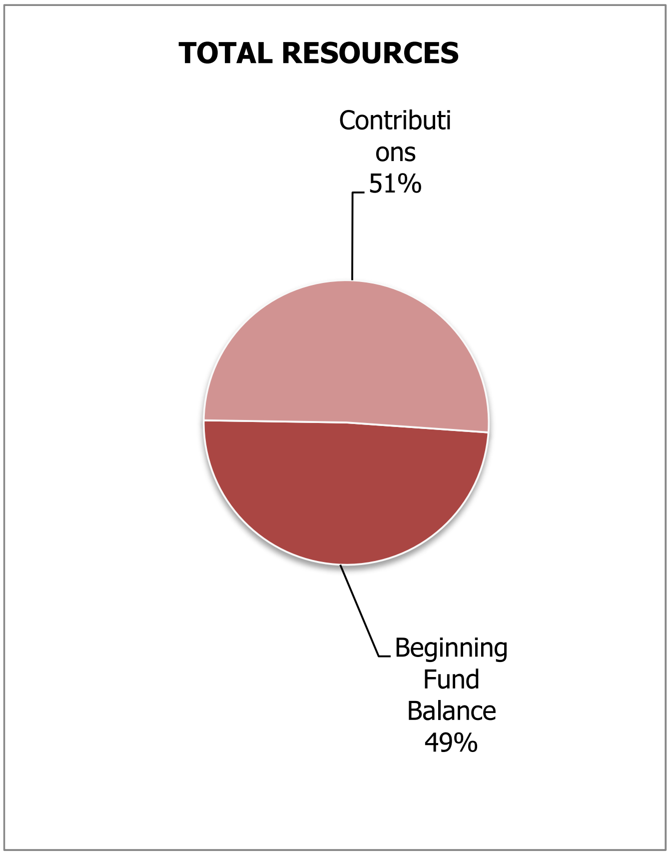
Health Insurance Fund (continued)

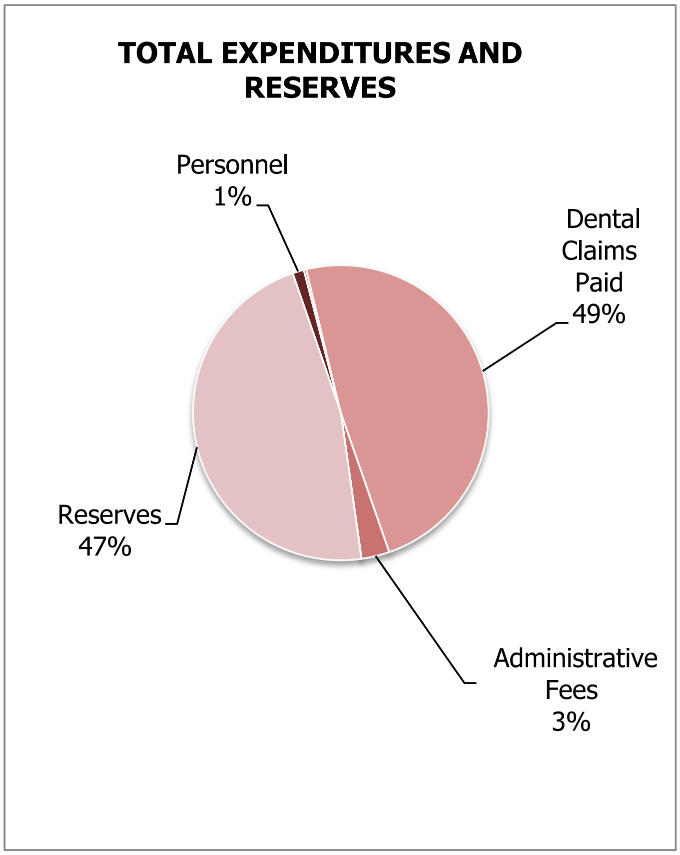
	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	**2025-26 REVISED BUDGET**	PROJECTED BUDGET* 2026-27	2027-28	2028-29
BEGINNING FUND BALANCE	$ 7,226,152	$ 8,958,298	$ 6,515,230	$ 5,608,124	**$ 2,205,115**	$ 1,580,727	$ 762,521	$ 1,009,479
REVENUE:								
Transfer from General Operating Fund	$ -	$ -	$ -	$ 2,500,000	**$ -**	$ -	$ -	$ -
Employer Contributions	27,707,559	28,577,334	30,236,787	31,637,489	**33,404,856**	35,175,099	37,033,854	38,985,547
Employee Contributions	7,065,979	7,392,702	8,809,190	8,979,186	**10,500,000**	11,025,000	11,576,250	12,155,063
Interest Income	11,428	184,244	268,423	245,337	**200,000**	200,000	200,000	200,000
Miscellaneous	28,135	274,309	45,282	153,477	**25,000**	25,625	26,419	27,053
Eco Pass Program	71,260	73,070	68,845	63,126	**80,000**	82,000	84,542	86,571
Employee Assistance Program	68,985	73,891	79,238	76,130	**65,000**	66,625	68,690	70,339
TOTAL REVENUE	$ 34,953,346	$ 36,575,550	$ 39,507,765	$ 43,654,745	**$ 44,274,856**	$ 46,574,349	$ 48,989,755	$ 51,524,572
TOTAL RESOURCES	$ 42,179,498	$ 45,533,848	$ 46,022,995	$ 49,262,869	**$ 46,479,971**	$ 48,155,076	$ 49,752,276	$ 52,534,051
EXPENDITURES:								
Personnel	$ 408,305	$ 410,891	$ 481,482	$ 461,317	**$ 481,026**	$ 481,026	$ 505,077	$ 530,331
Purchased Services	143,949	182,580	202,492	198,160	**300,000**	300,000	309,300	316,723
Health Claims Paid	30,483,294	36,219,718	37,259,942	43,914,140	**40,896,782**	43,259,557	44,422,535	46,643,661
Stop Loss Coverage and Admin Fees	2,049,911	2,070,913	2,346,598	2,423,904	**3,041,436**	3,167,472	3,315,664	3,445,240
ACA PCORI Fee and Miscellaneous	12,860	10,934	16,024	21,168	**20,000**	20,500	21,136	21,643
Wellness Program	7,068	8,626	8,149	(13,615)	**50,000**	51,250	52,839	54,107
Employee Assistance Program	70,501	73,420	77,245	-	**60,000**	61,500	63,407	64,929
Eco Pass Program	45,312	41,536	22,939	52,680	**50,000**	51,250	52,839	54,107
TOTAL EXPENDITURES	$ 33,221,200	$ 39,018,618	$ 40,414,871	$ 47,057,754	**$ 44,899,244**	$ 47,392,555	$ 48,742,797	$ 51,130,741
RESERVES:								
Reserved for Health Benefits	$ -	$ -	$ -	$ -	**$ 1,580,727**	$ 762,521	$ 1,009,479	$ 1,403,310
TOTAL RESERVES	$ -	$ -	$ -	$ -	**$ 1,580,727**	$ 762,521	$ 1,009,479	$ 1,403,310
TOTAL EXPENDITURES AND EMERGENCY RESERVE	$ 33,221,200	$ 39,018,618	$ 40,414,871	$ 47,057,754	**$ 46,479,971**	$ 48,155,076	$ 49,752,276	$ 52,534,051
ENDING BALANCE	$ 8,958,298	$ 6,515,230	$ 5,608,124	$ 2,205,115	**$ -**	$ -	$ -	$ -

*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 2025-26, the district will contribute $564 per eligible employee; there is no increase from the prior year.





Dental Insurance Fund (continued)

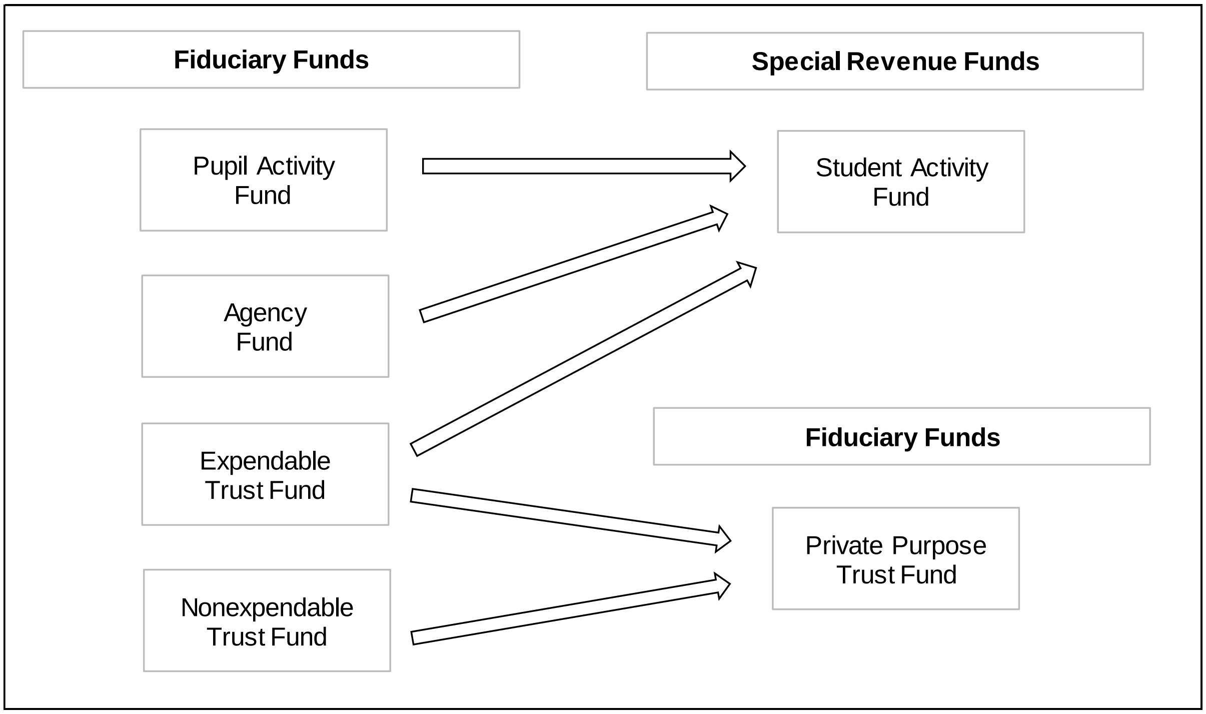
	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	**2025-26 REVISED BUDGET**	PROJECTED BUDGET* 2026-27	2027-28	2028-29
BEGINNING FUND BALANCE	$ 1,412,063	$ 1,760,933	$ 2,074,446	$ 2,430,334	**$ 2,801,020**	$ 2,693,092	$ 2,590,618	$ 2,588,969
REVENUE:								
Contributions	$ 2,731,042	$ 2,854,344	$ 2,912,207	$ 2,898,103	**$ 2,900,000**	$ 2,950,000	$ 3,097,500	$ 3,266,995
Interest Income	1,791	28,858	42,043	39,466	**35,000**	33,000	31,000	29,000
TOTAL REVENUE	$ 2,732,832	$ 2,883,202	$ 2,954,250	$ 2,937,569	**$ 2,935,000**	$ 2,983,000	$ 3,128,500	$ 3,295,995
TOTAL RESOURCES	$ 4,144,895	$ 4,644,135	$ 5,028,696	$ 5,367,903	**$ 5,736,020**	$ 5,676,092	$ 5,719,118	$ 5,884,965
EXPENDITURES:								
Personnel	$ 50,165	$ 51,257	$ 74,277	$ 70,277	**$ 71,961**	75,559	79,337	81,241
Purchased Services	8,936	6,751	9,436	9,936	**15,000**	15,000	15,000	15,000
Dental Claims Paid	2,187,488	2,307,302	2,349,219	2,326,051	**2,778,967**	2,817,915	2,858,811	2,951,752
Administrative Fees	137,373	204,379	165,430	160,619	**176,000**	176,000	176,000	176,000
Supplies and Materials	-	-	-	-	**1,000**	1,000	1,000	1,000
TOTAL EXPENDITURES	$ 2,383,962	$ 2,569,689	$ 2,598,362	$ 2,566,883	**$ 3,042,928**	$ 3,085,474	$ 3,130,148	$ 3,224,993
RESERVES:								
Reserved for Dental Benefits	$ -	$ -	$ -	$ -	**$ 2,693,092**	$ 2,590,618	$ 2,588,969	$ 2,659,972
TOTAL RESERVES	$ -	$ -	$ -	$ -	**$ 2,693,092**	$ 2,590,618	$ 2,588,969	$ 2,659,972
TOTAL EXPENDITURES/RESERVES AND TRANSFERS	$ 2,383,962	$ 2,569,689	$ 2,598,362	$ 2,566,883	**$ 5,736,020**	$ 5,676,092	$ 5,719,118	$ 5,884,965
ENDING BALANCE	$ 1,760,933	$ 2,074,446	$ 2,430,334	$ 2,801,020	**$ -**	$ -	$ -	$ -

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

FIDUCIARY FUNDS

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)

	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 AUDITED ACTUAL	2024-25 AUDITED ACTUAL	**2025-26 REVISED BUDGET**	PROJECTED BUDGET** 2026-27	2027-28	2028-29
BEGINNING FUND BALANCE	$ 1,314,363	$ 1,257,921	$ 1,248,910	$ 1,251,260	**$ 1,220,538**	$ 1,185,538	$ 1,185,538	$ 1,185,538
TOTAL REVENUE	7,934	54,738	78,924	64,205	**60,000**	65,000	70,000	75,000
TOTAL RESOURCES	$ 1,322,296	$ 1,312,659	$ 1,327,834	$ 1,315,465	**$ 1,280,538**	$ 1,250,538	$ 1,255,538	$ 1,260,538
TOTAL EXPENDITURES	$ 64,375	$ 63,749	$ 76,574	$ 94,927	**$ 95,000**	$ 65,000	$ 70,000	$ 75,000
ENDING BALANCE	$ 1,257,921	$ 1,248,910	$ 1,251,260	$ 1,220,538	**$ 1,185,538**	$ 1,185,538	$ 1,185,538	$ 1,185,538

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

Financial Section: *Fiduciary Funds*

INFORMATIONAL SECTION

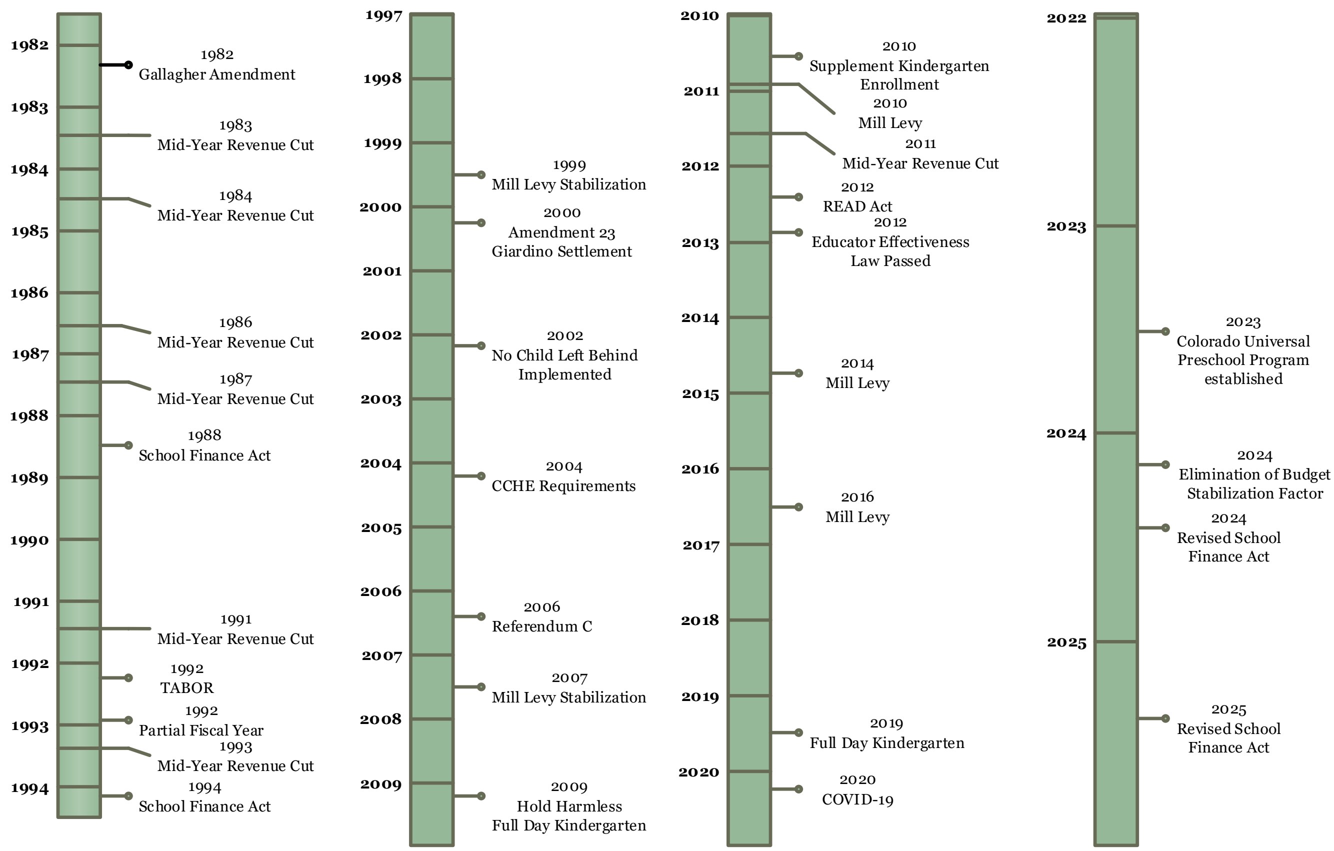
A Generation of Colorado School Finance

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 – 2025

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 – 1994 1988 – 2000 1998 - 2025

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 – 1994

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.
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)

A Generation of Colorado School Finance (continued)

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.
- The Budget Stabilization Factor, introduced in 2009, was eliminated in the 2024-25 fiscal year, returning Colorado 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.

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)**		

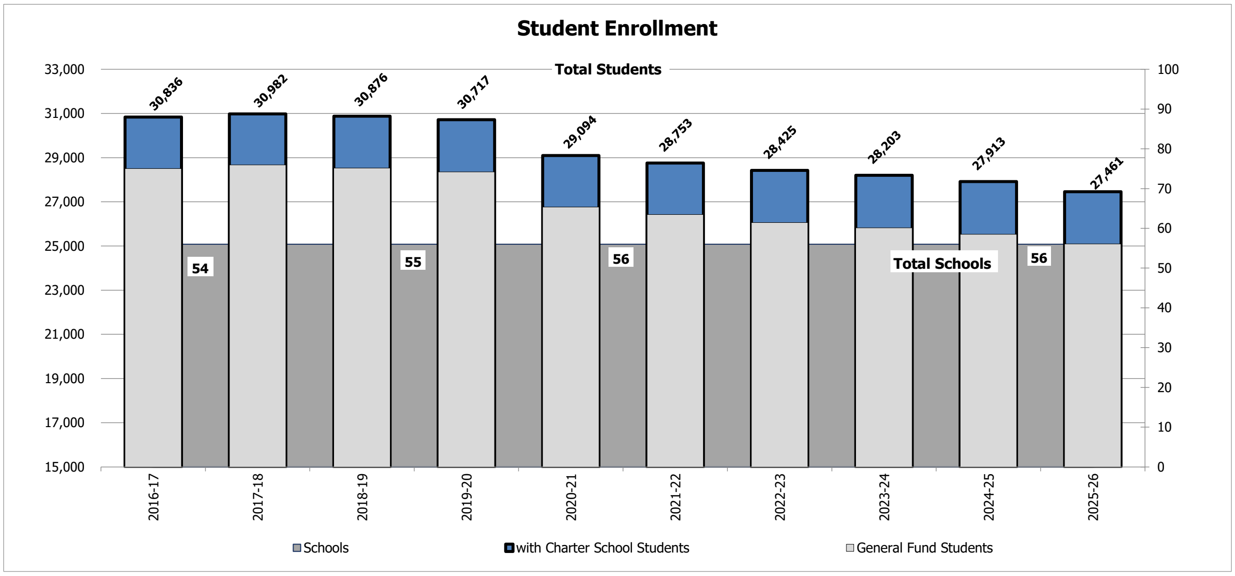
A Generation of Colorado School Finance (continued)

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.
- In 2024, revisions were made to the School Finance Act (HB24-1448) that affected district funding beginning with the 2025-26 fiscal year.
- In 2025, revisions to the School Finance Act adopted through HB24-1448 were replaced with the new School Finance Act adopted under HB25-1320.

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 was flat 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 on a monthly basis.

Student Enrollment	Oct-21 Audited	Oct-22 Submitted	Oct-23 Submitted	Oct-24 Submitted	Oct-25 Revised
K-12	28,090	27,543	27,287	27,143	26,632
Pre-K*	663	882	916	770	829
Total Enrollment	**28,753**	**28,425**	**28,203**	**27,913**	**27,461**

*Pre-K funding model has changed from State Per Pupil Revenue to Universal Preschool funding

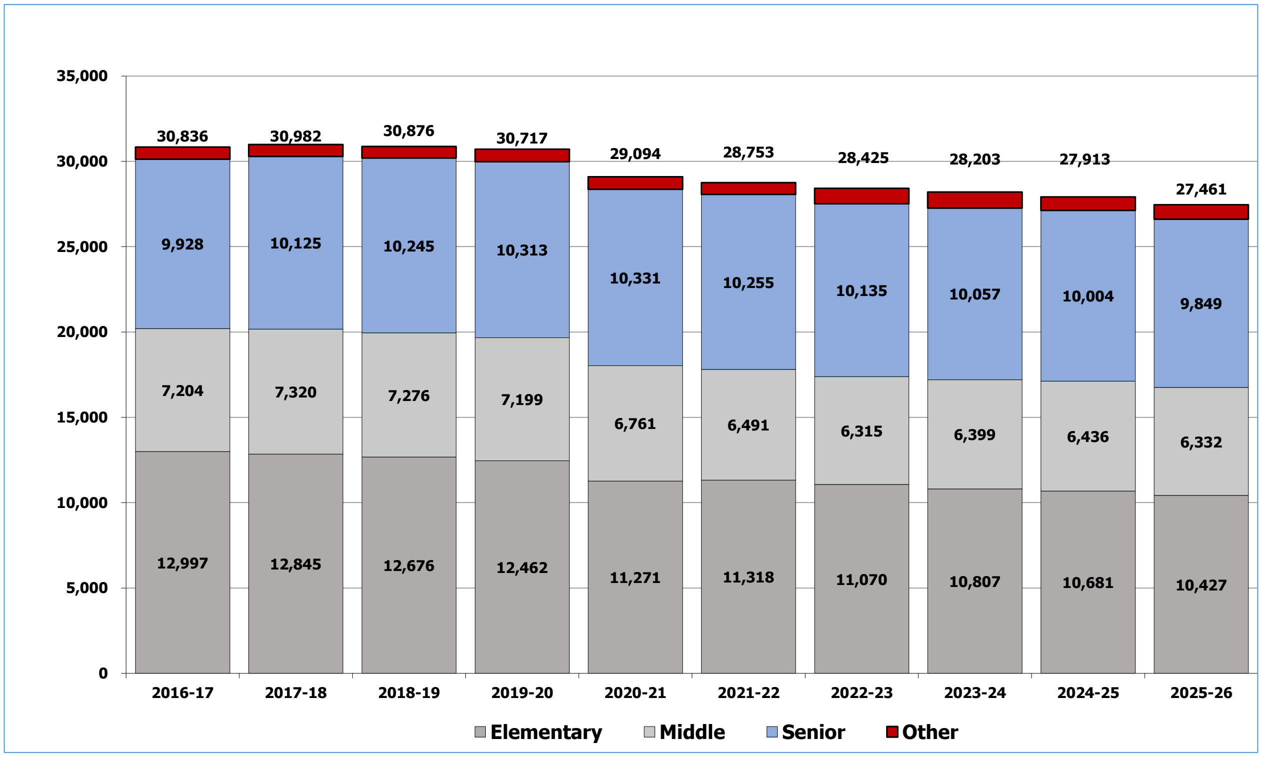
Beginning in October 2022, enrollment will include tuition paying Pre-K families.

Student FTE	FY 21-22 Audited	Oct-22 Submitted	Oct-23 Submitted	Oct-24 Submitted	Oct-25 Revised
Elem	11,300.0	11,055.5	10,790.7	10,666.5	10,412.6
Middle	6,480.5	6,306.0	6,386.5	6,426.5	6,322.5
Senior	9,603.0	9,846.0	9,982.5	9,947.5	9,822.0
Other*	379.5	399.0	24.0	22.0	24.0
Total FTE	**27,763.0**	**27,606.5**	**27,183.7**	**27,062.5**	**26,581.1**
Change from Prior Year	(926.0)	(156.5)	(422.8)	(121.2)	(481.4)
% change from Prior Year	-3.23%	-0.56%	-1.53%	-0.45%	-1.78%

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

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	Actual 2022	Submitted 2023	Submitted 2024	Submitted 2025	Revised 2026
ELEMENTARY					
K	1,728	1,658	1,538	1,608	1,626
1	1,757	1,781	1,709	1,591	1,583
2	1,879	1,786	1,824	1,771	1,623
3	1,918	1,893	1,820	1,889	1,796
4	2,013	1,932	1,940	1,871	1,902
5	2,023	2,020	1,976	1,951	1,897
TOTAL	**11,318**	**11,070**	**10,807**	**10,681**	**10,427**
MIDDLE SCHOOL					
6	2,091	2,077	2,118	2,092	2,038
7	2,153	2,102	2,127	2,165	2,107
8	2,247	2,136	2,154	2,179	2,187
TOTAL	**6,491**	**6,315**	**6,399**	**6,436**	**6,332**
HIGH SCHOOL					
9	2,499	2,443	2,387	2,425	2,377
10	2,590	2,503	2,461	2,427	2,438
11	2,498	2,597	2,510	2,474	2,443
12	2,668	2,592	2,699	2,678	2,591
TOTAL	**10,255**	**10,135**	**10,057**	**10,004**	**9,849**
OTHER (Contracted Ed, Pre-K)*	689	905	940	792	853
GRAND TOTAL	**28,753**	**28,425**	**28,203**	**27,913**	**27,461**

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

Enrollment Projections for 2026-2027

Executive Summary

- District enrollment was down -525 students in the Fall of 2025, representing a rate of -1.9 percent decline. Although the district had already been anticipating decline, 2025 losses were greater than expected.
- The 2025 kindergarten class, at 1,626, grew by 17 students over 2024 beating expectations.
- Cohort growth, a measure of enrollment growth and retention, was the lowest since 2022 at +524 and much lower than last year's high posting of +949.
- The number of live births rose in 2024 (the most recent year available) to 1,587, up from 1,524 in 2023 while showing overall signs of leveling the last 5 years.
- New residential construction remains below pre-pandemic levels. Preliminary estimates indicate 1,165 overall units were constructed including 292 single-family detached units.
- A conservative projection that captures the current economic and demographic climate is recommended for 2026.

Methodology

The 2026 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 -525 students, or -1.9 percent, marks the eighth recent year of decline. Elementary enrollment continued its decline but at a higher rate than the 2024 but on par with the previous two years. Middle school also saw a decline of -105 (-1.6%) after two years of modest positive growth. High school is now in consistent decline as well and posted a fifth year of loss of -165 or -1.65 percent.

Table 1: BVSD Enrollment Growth by Level 2019-2025

Year	Elementary School Enroll	Elem Growth	% Elem Growth	Middle School Enroll	Middle School Growth	% Middle Growth	High School Enroll	High School Growth	% High Growth	K-12 Enroll	K-12 Enroll Growth	% Total Growth
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%*
2025	*10427*	*-255*	*-2.39%*	*6332*	*-105*	*-1.63%*	*9848*	*-165*	*-1.65%*	*26607*	*-525*	*-1.93%*

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 posted a stronger number (+524) but lower than most recent years. High school gains (+330) were the stronger than most recent years except 2024 and provided almost two-thirds the cohort growth in 2025 with elementary growth being the lowest (+70) in at least 20 years, apart from the 2020 pandemic. Middle level cohort growth was near average for recent years.

Table 2
Cohort Growth by Level

Sch.Year	Elem.	Middle	High	K-12
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
2025/26	70	124	330	524

The size of individual cohorts, or grade level classes, also has a significant impact on enrollment levels. Overall, kindergarten class sizes have typically been smaller in BVSD relative to graduating senior classes creating downward pressure on overall enrollment. However, BVSD also typically gains significant students at 6th and 9th grades, as reflected in cohort growth at those grades which adds to overall enrollment. Further cohort growth at other grades may reflect positive net migration to the area and can vary from year to year. For 2025, weaker cohort growth at Elementary in particular contributed to greater losses over 2024.

Demographic Trends

Births within BVSD peaked in 2001 at 2,329 and 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 2024 (most recent year of data) had a modest gain over 2023 and was on par for recent years. Even with birth levels stabilizing, they remain very low and will continue to exert downward pressure on enrollment for years to come. Looking forward, births corresponding to the upcoming 2026-27 kindergarten class are similar to the births corresponding to the 2025-26 class and will likely result in a similar sized kindergarten class for next year. That stated, births can be somewhat fickle as an indicator given the five to six-year lapse until entry into kindergarten. At present though, recent years have shown kindergarten class size generally tracking with births trends.

The most recent migration trends to and from BVSD 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 has remained relatively low since 2019 and has dropped further the last 3 years.

Demographic Trends (continued)

These recent declines in the number of students leaving have pushed up overall net gains the last two years. However, net gains in 2025 were only modest at +191. While with the number of students leaving the system remaining low in 2025, BVSD experienced a sharp decline in the numbers of new students entering the district after kindergarten resulting in the modest net gain.

The positive net gain from BVSD's new and leaving students is somewhat corroborated by the State Demography Office population estimates for Boulder County which show positive but slipping net migration for overall population in recent year. These data show only modest net migration for 2022 (+665) and 2023 (+58) with only 2024 showing strong net migration (1,533). 2024 also corresponds with a large wave of international immigrants from the southern border that impacted much of the front range. That wave of international immigrants has since largely dissipated. 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 a high of 495 units in 2017 to below 300 units since 2020. Supply chain issues in the wake of the pandemic and a lull in new lot creation in BVSD likely inhibited new construction from 2020 to 2023. However, since then high interest rates and affordability have further inhibited new home purchases even though several larger new home construction projects have come online in Broomfield, Lafayette, and Erie. Student yields from these units have also been unusually low. Conversely, new multifamily unit construction, especially apartments, have remained relatively strong since 2021 but have yielded very few students.

Continuing into 2026, builders are expecting strong demand for single-family detached units statewide but see sales headwinds as potential buyers continue to face both high prices and interest rates. These headwinds are especially acute for entry-level detached housing. New home purchases for single-family detached units are likely to continue near current levels and there is little evidence these conditions will change in the near term.

Bureau of Labor non-farm employment statistics for Boulder County show mostly 10+ years of positive non-farm job growth (discounting 2020) with recent averages around 2.5%. While 2023 posted a strong 4% of job growth, 2024 saw the only decline in jobs in 10 years (excluding 2020). 2025 showed slight growth over last year. 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% in December 2024 and 3.4% for 2025. 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 2026-27

Table 3 displays three likely enrollment trends, any of which represent a viable estimate of growth for 2025. The "Low" trend represents an enrollment pattern of the last four years and excludes the pandemic impacts of 2020 and 2021. Discussions with the Superintendent's Cabinet concluded that this trend appears to be the most probable given current uncertainty around economic and enrollment conditions. The trend itself projects -1.5 percent decline for 2026 with an incoming kindergarten class consistent with births levels from 5 to 6 years ago. Cohort growth and net migration are assumed to be the average of the last four years. Accordingly, BVSD's enrollment for 2026 is estimated at 26,218 for K-12.

The other trends represented below are the "Middle" which represents a slightly lesser rate of decline than the "Low" projection, at -1.3 percent, and the "High" which represents the lowest rate of decline of the three trends at -1.2 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

	Year	K	1	2	3	4	5	6	7	8	9	10	11	12	K-5	MS	HS	K-12
Current Enrollment																		
	2025	1626	1583	1623	1796	1902	1897	2038	2107	2187	2377	2438	2443	2590	10427	6332	9848	26607
Projected Enrollment																		
Low	2026	1598	1649	1625	1656	1828	1924	1978	2062	2131	2399	2392	2442	2533	10280	6172	9766	26218
Middle	2026	1598	1644	1628	1662	1828	1927	1983	2065	2142	2404	2393	2448	2533	10287	6190	9778	26256
High	2026	1598	1652	1627	1665	1835	1926	1988	2070	2149	2408	2397	2446	2531	10304	6207	9782	26292

Table 4 expands the "Low" trend through to 2030 in a five-year projection. This scenario continues the 2026-27 projection trend showing year over year average losses of around -1.3 percent. Like the 2026 single-year projection, this change is based on conditions of the last 4 years excluding the Covid-19 impacts in 2020 and 2021.

Table 4

Boulder Valley School District - 5 Year Projection

Current	*Projected*				
2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
26,607	26,218	25,875	25,529	25,219	24,937
	-1.5%	*-1.3%*	*-1.3%*	*-1.2%*	*-1.1%*

Informational Section

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.

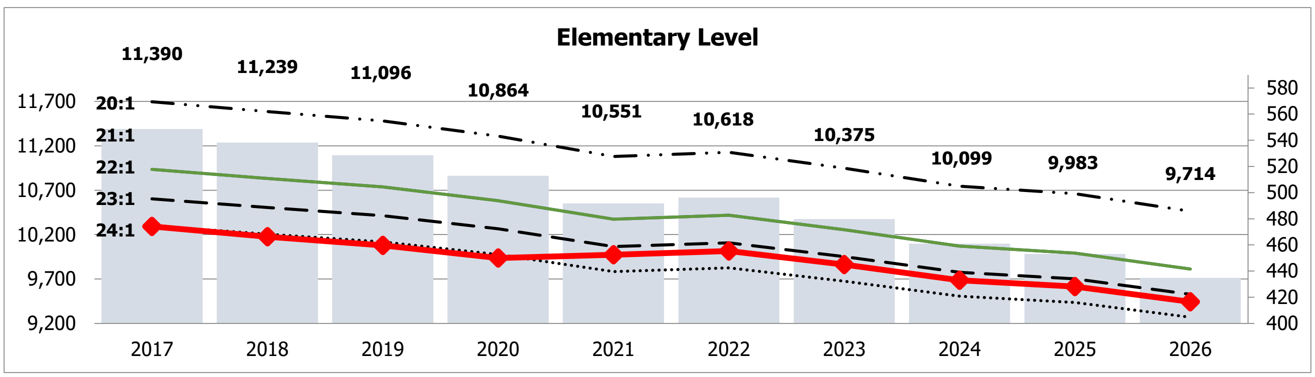
	2021-22	2022-23	2023-24	2024-25	2025-26
Classroom Teachers	1721.242	1684.032	1692.364	1658.967	1622.664
Other Teachers*	199.255	232.155	278.762	269.233	262.542
Psych/Social Workers/OT/PT/Nurses	140.087	137.820	140.177	154.594	158.892
Admin/Principals	172.056	173.949	177.516	174.712	181.240
Professional Support	155.375	173.283	183.835	180.333	177.453
Technical Support	57.827	57.077	46.495	51.107	50.001
Paraeducators/Liaisons/Monitors	609.229	644.525	701.928	658.483	668.819
Office/Administrative Support	238.768	235.698	246.333	242.297	228.554
Trades and Services	578.111	564.652	559.853	517.793	508.605
TOTAL FTE:	**3,871.950**	**3,903.191**	**4,027.238**	**3,907.519**	**3,858.770**

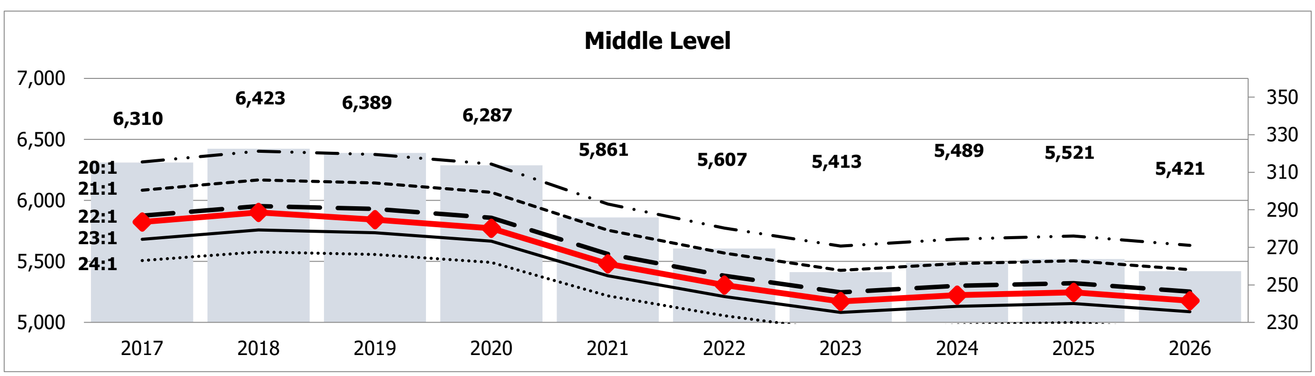
* Other Teachers- Teachers on Special Assignment, Teacher Librarians & Counselors

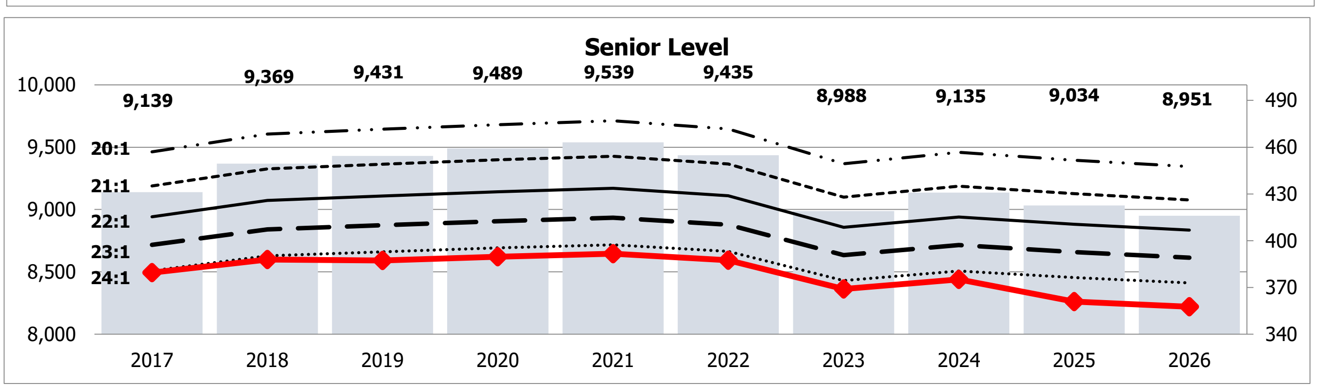
Student Teacher Ratios

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. Even though 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, the district continues to focus resources on class size, student-teacher ratios, and support for literacy instruction.







Actual Student Teacher Ratio

BOULDER VALLEY SCHOOL DISTRICT

APPENDICES

Appendix A: Budget Fact Sheet

	Adopted 2024-25	Revised 2024-25	Adopted 2025-26	Revised 2025-26
Mill Levy (mills)				
Abatements	0.146	0.314	0.314	0.672
Election	8.402	8.602	8.602	8.162
General Fund-School Finance	27.000	27.000	27.000	27.000
General Fund Total:	35.548	35.916	35.916	35.834
Bond Redemption	7.711	7.498	7.498	7.498
Transportation	0.765	0.761	0.761	0.712
Operations & Technology	4.000	4.000	4.000	4.000
Total Mill Levy:	**48.024**	**48.175**	**48.175**	**48.044**
Assessed Valuation				
Residential	$ 9,537,501,983	$ 9,594,871,164	$ 9,594,871,164	$ 9,594,871,164
Total Assessed Valuation:	**$ 9,537,501,983**	**$ 9,594,871,164**	**$ 9,594,871,164**	**$ 10,254,793,645**
Enrollment (heads)				
K-12 Enrollment	26,432	26,913	26,703	26,411
Pre-K Enrollment	1,324	770	825	829
Online Enrollment	140	230	210	221
Total Enrollment:	**27,896**	**27,913**	**27,738**	**27,461**
Funded Pupil Count (FTE)				
Elementary	10,528.0	10,620.5	10,512.5	10,373.6
Middle	6,335.5	6,379.0	6,372.5	6,291.0
Senior	9,798.0	9,837.0	9,750.5	9,695.5
Online	204.0	226.0	210.0	221.0
Total Student FTE:	**26,865.5**	**27,062.5**	**26,845.5**	**26,581.1**
Averaged Funded Pupil Count	507.3	368.9	245.3	496.3
Total Funded FTE	**27,372.8**	**27,431.4**	**27,090.8**	**27,077.4**
General Fund	24,291.5	24,459.0	24,245.5	24,001.1
Charter Fund	2,370.0	2,377.5	2,390.0	2,359.0
Online FTE	204.0	226.0	210.0	221.0
Total Student FTE:	**26,865.5**	**27,062.5**	**26,845.5**	**26,581.1**
Revenues (dollars):				
Per Pupil Revenue (PPR)	**$ 11,214**	**$ 11,221**	**$ 11,576**	**$ 11,554**

Appendix A: Budget Fact Sheet (continued)

		Adopted 2024-25		Revised 2024-25		Adopted 2025-26		Revised 2025-26
Total Program Funding (dollars)								
Property Taxes *	$	282,102,251	$	259,071,265	$	272,315,533	$	276,880,434
Specific Ownership Taxes		12,694,791		12,703,218		13,084,314		13,617,949
State Equalization		12,161,537		36,479,852		28,203,254		22,353,897
Total Program Funding:	**$**	**306,958,579**	**$**	**308,254,335**	**$**	**313,603,101**	**$**	**312,852,280**
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		$8,736		$8,736		$9,271		$9,271
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		**$9,484**		**$9,484**		**$10,019**		**$10,019**
Curriculum Rate (hourly)		$40.96		$40.96		$40.96		$41.21
Medicare		0.59		0.59		0.59		0.60
PERA		8.77		8.77		8.77		8.82
Total		**$50.32**		**$50.32**		**$50.32**		**$50.63**
Grants (percentage)								
Indirect Cost Rate		6.54%		7.63%		7.63%		5.64%
Mileage Rate (dollars)		$0.670/mile		$0.700/mile		$0.700/mile		$0.725/mile
Activity Trip Rates (dollars)								
District Sponsored Trips:								
- Driver Hourly Rate		$ 36.70/hour		$ 41.00/hour		$ 41.00/hour		$ 41.41/hour
- Surcharge		$ 30.24/trip		$ 41.00/trip		$ 41.00/trip		$ 41.00/trip
- Mileage Rate		$ 1.61/mile		$ 2.36/mile		$ 2.36/mile		$ 2.36/mile
Non-District Trips:								
- Driver		$ 45.00/hour		$ 55.00/hour		$ 55.00/hour		$ 55.00/hour
- Surcharge		$20.00/trip		$41.00/trip		$41.00/trip		$41.00/trip
- Mileage Rate		$ 2.50/mile		$ 3.50/mile		$ 3.50/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

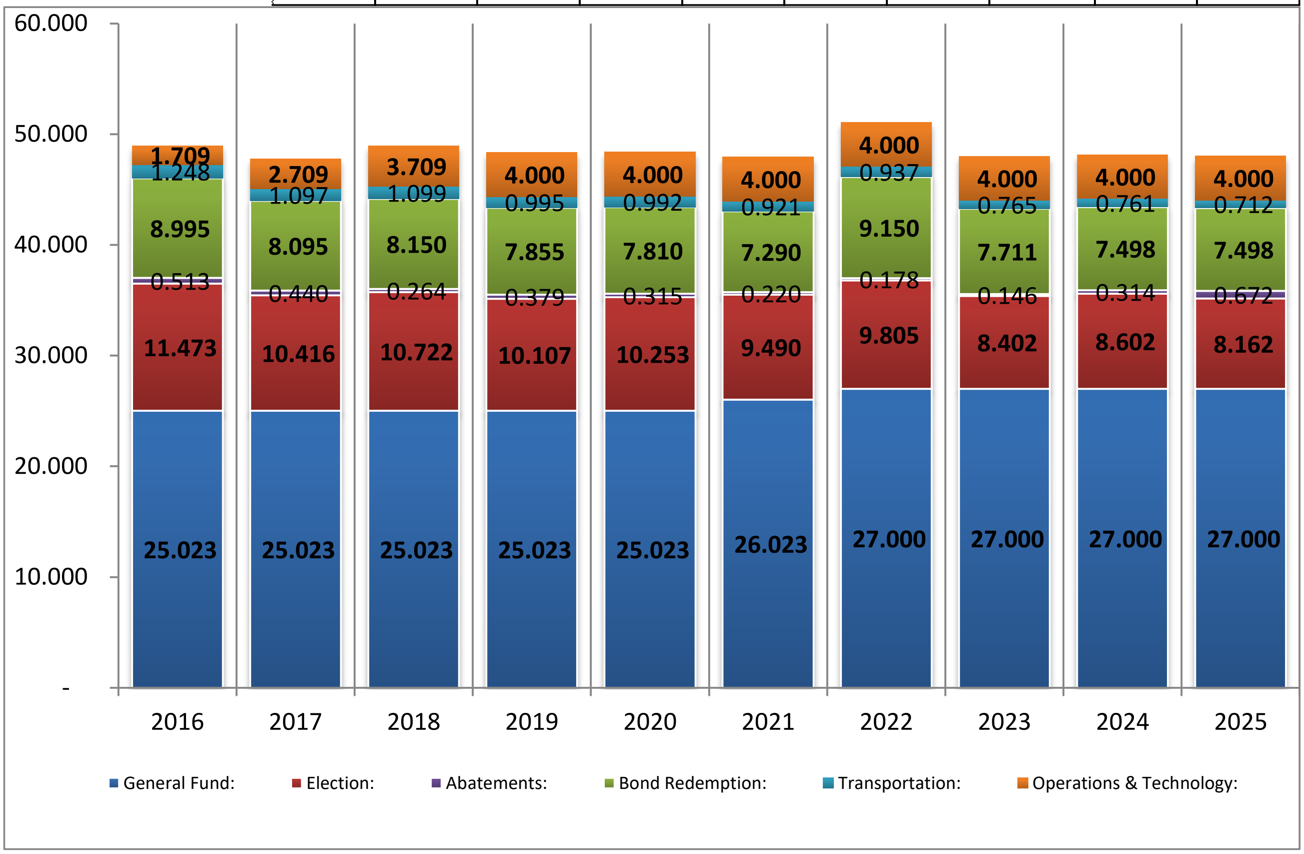
For Collection In Year	General Fund	Bond Redemption Fund	Transportation Fund	Operations & Technology Fund	Total
1998	40.525	4.819	N/A	N/A	45.344
1999	44.356	6.000	N/A	N/A	50.356
2000	38.978	5.022	N/A	N/A	44.000
2001	38.191	4.699	N/A	N/A	42.890
2002	31.274	3.533	N/A	N/A	34.807
2003	35.006	3.518	N/A	N/A	38.524
2004	34.378	3.877	N/A	N/A	38.255
2005	34.418	3.005	N/A	N/A	37.423
2006	33.346	3.274	1.065	N/A	37.685
2007	33.153	4.902	1.509	N/A	39.564
2008	32.309	4.142	1.414	N/A	37.865
2009	32.125	5.429	1.559	N/A	39.113
2010	31.938	6.565	1.496	N/A	39.999
2011	36.547	5.791	1.500	N/A	43.838
2012	37.300	5.999	1.544	N/A	44.843
2013	37.997	6.007	1.543	N/A	45.547
2014	38.091	5.792	1.489	N/A	45.372
2015	38.561	7.526	1.482	N/A	47.569
2016	36.682	7.885	1.247	N/A	45.814
2017	37.009	8.995	1.248	1.709	48.961
2018	35.879	8.095	1.097	2.709	47.780
2019	36.009	8.150	1.099	3.709	48.967
2020	35.509	7.855	0.995	4.000	48.359
2021	35.591	7.810	0.992	4.000	48.393
2022	35.733	7.290	0.921	4.000	47.944
2023	36.983	9.150	0.937	4.000	51.070
2024	35.548	7.711	0.765	4.000	48.024
2025	35.916	7.498	0.761	4.000	48.175
2026	35.834	7.498	0.712	4.000	48.044
2027*	32.251	6.748	0.641	4.000	43.640
2028*	31.606	6.613	0.628	4.000	42.847
2029*	28.445	5.952	0.565	4.000	38.962

*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.

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Bond Redemption:	8.995	8.095	8.150	7.855	7.810	7.290	9.150	7.711	7.498	7.498
Transportation:	1.248	1.097	1.099	0.995	0.992	0.921	0.937	0.765	0.761	0.712
Abatements:	0.513	0.440	0.264	0.379	0.315	0.220	0.178	0.146	0.314	0.672
Election:	11.473	10.416	10.722	10.107	10.253	9.490	9.805	8.402	8.602	8.162
General Fund:	25.023	25.023	25.023	25.023	25.023	26.023	27.000	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	4.000
Total Mill Levy:	**48.961**	**47.780**	**48.967**	**48.359**	**48.393**	**47.944**	**51.070**	**48.024**	**48.175**	**48.044**



Notes:

- *Total 2025 NET assessed valuation for the 2026 calendar year was certified at $10,254,793,645*
- *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	69,240,348,817
2022	7,923,145,450	7.62%	47.944	70,625,155,794
2023	7,792,428,585	-1.65%	51.070	72,037,658,910
2024	9,537,501,983	22.39%	48.024	79,241,424,801
2025	9,594,871,164	0.60%	48.175	80,826,253,297
2026	10,254,793,645	6.88%	48.044	88,908,878,626
2027*	11,280,273,010	10.00%	43.640	97,799,766,489
2028*	11,505,878,470	2.00%	42.847	99,755,761,819
2029*	12,656,466,317	10.00%	38.962	109,731,338,000

*Estimated values

Appendix E: Schedule of Annual Property Tax Burden on Homeowners

State law sets the property tax assessment rate. In the 2026 collection year, homeowners will pay an assessment rate of 7.05 percent of the actual assessed value of their home, while businesses will pay a 29 percent assessment rate.

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

- The 7.05 percent of assessed value is calculated to be $7,050 That's the amount on which taxes are based.
- One tax mill is equal to 1 cent on $10. So, $7,050 in value multiplied by 0.001 equals $7.05 per mill.
- In 2025, the BVSD tax rate was certified at 48.044 mills or $338.71 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 $1,393.28 in school taxes for each $100,000 of taxable business property.

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

	2021-22		2022-23		2023-24		2024-25		2025-26		Change from 2024-25 to 2025-26
Assessment Year	Mill Levy	Taxes Paid Per $100,000	Mill Levy	Taxes Paid Per $100,000	Mill Levy	Taxes Paid Per $100,000	Mill Levy	Taxes Paid Per $100,000	Mill Levy	Taxes Paid Per $100,000	Increase/ (Decrease)
General Fund											
School Finance Act	26.023	$ 180.86	27.000	$ 187.65	27.000	$ 187.65	27.000	$ 193.05	27.000	$ 190.35	$ (2.70)
Budget Elections	9.490	65.96	9.805	68.14	8.402	58.39	8.602	$ 61.50	8.162	$ 57.54	$ (3.96)
Abatements & Refunds	0.220	1.53	0.178	1.24	0.146	1.01	0.314	$ 2.25	0.672	$ 4.74	$ 2.49
Bond Redemption Fund	7.290	50.67	9.150	63.59	7.711	53.59	7.498	$ 53.61	7.498	$ 52.86	$ (0.75)
Transportation Fund	0.921	6.40	0.937	6.51	0.765	5.32	0.761	$ 5.44	0.712	$ 5.02	$ (0.42)
Operations & Technology Fund	4.000	27.80	4.000	27.80	4.000	27.80	4.000	$ 28.60	4.000	$ 28.20	$ (0.40)
TOTAL	47.944	$ 333.21	51.070	$ 354.94	48.024	$ 333.77	48.175	$ 344.45	48.044	$ 338.71	$ (5.74)

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	Total Collections Percent of Levy
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	462,232,918	449,825,032	97.32%	402,885	450,227,917	97.40%
2025	2026**	462,232,918	449,825,032	97.32%	402,885	450,227,917	97.40%

Note: Collections through July 31, except for the 2019 levy year, for which collections are through August 31.
**Estimated collections through July 31, 2026.

Source: Boulder County, Broomfield County, and Gilpin County Assessor's Office

Appendix G: Demographic and Economic Statistics
(Unaudited)

(Unaudited)

Fiscal Year	*Estimated Population(1)	*Personal Income(1) (millions)	*Per Capita Personal Income(1)	**Enrollment (Student (Funded FTE)	*Unemployment Rate(1)
2016	320,348	20,257	63,236	29,702.0	2.900%
2017	324,071	20,791	64,154	29,673.2	2.000%
2018	325,698	22,267	68,368	29,822.3	2.700%
2019	328,486	23,505	71,554	29,766.0	2.600%
2020	329,438	25,888	78,583	30,302.0	9.600%
2021	330,938	27,125	81,963	28,699.0	5.500%
2022	327,084	30,196	92,317	27,946.0	2.800%
2023	327,339	31,246	95,454	27,607.0	3.100%
2024	326,831	32,762	100,242	27,184.0	3.800%
2025	327,658	34,804	106,238	27,063.0	4.500%

Source: * Bureau of Economic Analysis
** Boulder Valley School District RE-2

Note: (1) Amounts are for Boulder County
Most recent year is a projection for Personal Income and Per Capita Personal Income.

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	30,717	(159)	-0.51%	30,302.4	30,280.4	1.74%	518.5
2020-21	$7,894	29,094	(1,623)	-5.28%	28,699.0	28,689.0	-5.26%	(1,591.4)
2021-22	$8,834	28,753	(341)	-1.17%	27,946.0	27,763.0	-3.23%	(926.0)
2022-23	$9,499	28,425	(328)	-1.14%	27,606.5			
2023-24	$10,481	28,203	(222)	-0.78%	27,183.7			
2024-25	$11,221	27,913	(290)	-1.02%	27,062.5			
2025-26	$11,554	27,461	(452)	-1.60%	26,581.1			

The Public School Finance Act was enacted in 1988, revised in 1994, and then in 2025, under HB25-1320, it was revised again.
*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	2025 Rank	2025 Assessed Valuation	2025 Percentage of Total Assessed Valuation	2016 Rank	2016 Assessed Valuation	2016 Percentage of Total Assessed Valuation
Public Service Co of Colorado - Xcel	1	125,199,515	1.30%	1	101,305,749	1.73%
Ball Corporation	2	61,697,477	0.64%	7	32,002,357	0.55%
Flatiron Property Holding LLC	3	46,827,180	0.49%	2	49,249,200	0.84%
Corden Pharma Colorado Inc	4	37,554,038	0.39%			
Bear Mountain Holdings LLC et al	5	35,815,453	0.37%			
Oracle America Inc	6	34,568,240	0.36%	3	50,083,000	0.86%
Kyndryl Inc	7	34,421,378	0.36%			
RCS-MEDT Facility LLC	8	33,556,474	0.35%			
BRE-BMR Flatiron I LLC	9	33,473,890	0.35%			
Lumen Centurylink Communications Co LLC (formerly Level 3)	10	29,217,520	0.30%	4	41,326,230	0.71%
FSP Corp (380, 385 & 390 Interlocken)				5	35,693,020	0.61%
IBM Corporation				6	34,740,049	0.59%
Qwest Corporation				8	30,863,439	0.53%
Charlotte Ball Seymour Childrens Trust				9	29,677,933	0.51%
Flatiron Investments LP				10	23,597,300	0.40%
Subtotal		472,331,165	4.91%		428,538,277	7.33%
Remaining Assessed Valuation		9,122,539,999	95.08%		5,423,828,891	92.67%
Total Assessed Valuation		$9,594,871,164	100.00%		$5,852,367,168	100.00%

Source: Boulder County and Broomfield County Assessors' Office

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

	2025			2016		
Employer	Rank	Number of Employees	Percentage of Total County Employment	Rank	Number of Employees	Percentage of Total County Employment
University of Colorado	1	6,135	2.67%	1	7,964	3.68%
St. Vrain Valley School District	2	4,500	1.96%	2	4,661	2.15%
Boulder Valley School District	3	3,750	1.63%	3	4,381	2.02%
Boulder Community Health	4	2,360	1.03%	9	1,796	0.83%
City of Boulder	5	2,359	1.03%	10	1,300	0.60%
Medtronic Surgical Technologies (formerly Covidien)	6	2,300	1.00%	8	1,800	0.83%
Boulder County	7	2,200	0.96%	5	1,957	0.90%
Crocs Inc.	8	2,040	0.89%			
Google	9	1,500	0.65%			
Noodles & Co.	10	1,459	0.64%			
International Business Machines				4	2,800	1.29%
Ball Corporation (including Ball Aerospace)				7	1,865	0.86%
SCL Health System				6	1,900	0.88%
Subtotal		28,603	12.46%		30,424	14.04%
Other Employers		201,054	87.54%		186,203	85.96%
Total		229,657	100.00%		216,627	100.00%

Source: BizWest 2025 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	798,464	100.00%	798,464
Boulder County	60,000,000	100.00%	60,000,000
City of Boulder	7,410,000	100.00%	7,410,000
City of Lafayette	1,530,000	100.00%	1,530,000
City of Louisville	22,045,000	100.00%	22,045,000
Colorado Tech Center Metropolitan District	4,310,000	100.00%	4,310,000
Interlocken Consolidated Metropolitan District	39,255,000	100.00%	39,255,000
Lafayette Corp Campus General Improvement District	1,040,000	100.00%	1,040,000
Lafayette Tech Center General Improvement District	1,285,000	100.00%	1,285,000
Mountain View Fire Protection District	2,995,000	7.97%	238,688
Nederland Community Library District	968,000	100.00%	968,000
Northern Colorado Water Conservancy District	2,223,908	100.00%	2,223,908
Pine Brook Water District	1,493,610	100.00%	1,493,610
Town of Erie	8,640,000	1.96%	169,344
Subtotal Overlapping Debt			142,767,014
School District Direct Debt (1)			928,148,156
Total Direct and Overlapping Debt			$ 1,070,915,170

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, 2025
(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

Date	Principal	Interest	Total	Fiscal Total	Principal	Interest	Total
				Combined Fiscal Year Total			
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)

2023-24 School District		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
Littleton 6	Total	13,472.3	0.0	$139,764,829	($2,152,303)	$137,612,526	$2,471,004,762	0.027	$66,717,129	$4,887,276	$66,008,122	$28,813,581
	Per Pupil			$10,374	($160)	$10,214	$183,414		$4,952	$363	$4,900	$2,139
St. Vrain Valley RE-1J	Total	30,745.2	325.5	$327,706,370	($5,046,502)	$322,659,868	$6,098,628,541	0.027	$164,662,971	$6,411,765	$151,585,132	$32,635,664
	Per Pupil			$10,659	($164)	$10,495	$198,360		$5,356	$209	$4,930	$1,061
Poudre R 1	Total	31,955.9	611.5	$335,154,892	($5,161,205)	$293,284,180	$4,877,226,467	0.027	$131,685,115	$8,111,117	$153,487,948	$35,012,147
	Per Pupil			$9,412	($145)	$9,178	$136,966		$3,698	$228	$4,310	$1,096
Boulder Valley RE-2J	Total	27,795.2	215.5	$298,779,017	($4,601,036)	$294,177,981	$9,537,501,983	0.027	$257,512,554	$11,547,781	$25,117,646	$75,286,702
	Per Pupil			$10,749	($166)	$10,584	$343,135		$9,265	$415	$904	$2,709
Colorado Springs 11	Total	26,004.2	522.0	$282,997,391	($4,358,008)	$237,754,138	$4,121,866,510	0.021	$85,384,465	$8,049,472	$144,320,202	$71,315,128
	Per Pupil			$9,467	($146)	$9,143	$137,889		$2,856	$269	$4,828	$2,742
Adams-Arapahoe 28J	Total	37,625.8	0.0	$443,114,474	($6,823,725)	$424,034,509	$5,309,340,166	0.027	$143,352,184	$6,583,156	$274,099,168	$37,339,028
	Per Pupil			$11,777	($181)	$11,270	$141,109		$3,810	$175	$7,285	$992
Northglenn-Thornton 12	Total	39,724.5	468.0	$430,454,978	($6,628,775)	$374,148,115	$4,244,281,464	0.027	$114,595,600	$5,720,219	$253,832,297	$63,655,851
	Per Pupil			$9,687	($149)	$9,419	$95,514		$2,579	$129	$5,712	$1,602
Cherry Creek 5	Total	51,779.5	0.0	$562,332,281	($8,659,615)	$553,672,666	$8,877,362,569	0.019	$166,503,812	$12,153,401	$375,015,452	$84,604,511
	Per Pupil			$10,860	($167)	$10,693	$171,445		$3,216	$235	$7,243	$1,634
Douglas County RE-1	Total	62,633.9	1,356.5	$665,166,798	($10,243,211)	$632,307,201	$10,360,987,324	0.027	$279,746,658	$20,624,909	$331,935,634	$73,713,000
	Per Pupil			$10,620	($164)	$10,095	$165,421		$4,466	$329	$5,300	$1,177
Denver County 1	Total	84,102.5	579.0	$946,104,514	($14,569,501)	$931,535,013	$25,179,372,911	0.027	$679,843,069	$35,535,990	$216,155,954	$129,959,655
	Per Pupil			$11,249	($173)	$11,076	$299,389		$8,084	$423	$2,570	$1,545
Jefferson R-1	Total	75,771.7	898.0	$805,075,090	($12,397,724)	$784,142,389	$13,503,034,710	0.027	$364,581,937	$23,347,042	$396,213,410	$113,302,585
	Per Pupil			$10,625	($164)	$10,349	$178,207		$4,812	$308	$5,229	$1,495
Peer Group	Total	481,610.7	4,976.0	$5,236,650,634	($80,641,607)	$4,985,328,585	$94,580,607,407	0.026	$2,454,585,492	$142,972,129	$2,387,770,964	$745,637,852
	Per Pupil			$10,873	($16,206)	$10,351	$196,384		$5,097	$297	$4,958	$149,847
State of Colorado	**Total**	**831,122.9**	**27,224.5**	**$9,315,106,890**	**(141,243,484.0)**	**$8,947,491,407**	**$181,434,340,198**		**$3,944,124,749**	**$234,686,083**	**$4,768,680,576**	**$963,076,791**
	Per Pupil		**(Included in FPC)**	**$10,925**	**(166)**	**$10,493**	**$212,783**		**$4,626**	**$275**	**$5,593**	

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, 2023-24 data is displayed for both revenues and expenditures. Data for 2024-25 was not available from CDE at the time of this publication.

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)

2023-24 School District	Funded Pupil Count	Teachers	Administration	Buildings & Facilities Maintenance	Operational Support Expenditures	Textbooks Materials	Total Expenditures	Total Expenditure Per Pupil
Littleton 6	13,522.3	$ 109,725,957	$ 14,749,057	$ 30,028,216	$ 66,661,065	$ 11,430,027	$ 232,594,322	$ 17,201
		47.2%	6.3%	12.9%	28.7%	4.9%	100.0%	
St. Vrain Valley RE-1J	31,107.2	241,723,823	$ 37,237,248	$ 53,383,113	$ 156,267,585	$ 44,750,191	$ 533,361,960	$ 17,146
		45.3%	7.0%	10.0%	29.3%	8.4%	100.0%	
Poudre R 1	29,081.3	230,367,098	$ 34,073,086	$ 42,837,690	$ 128,323,116	$ 38,073,344	$ 473,674,335	$ 16,288
		48.6%	7.2%	9.0%	27.1%	8.0%	100.0%	
Boulder Valley RE-2J	28,047	260,857,305	39,748,654	49,445,261	145,656,390	24,697,798	$ 520,405,409	18,555
		50.1%	7.6%	9.5%	28.0%	4.7%	100.0%	
Colorado Springs 11	22,660.2	182,646,738	$ 28,146,213	$ 45,300,918	$ 132,305,193	$ 22,149,779	$ 410,548,841	18,118
		44.5%	6.9%	11.0%	32.2%	5.4%	100.0%	
Adams-Arapahoe 28J	36,706.5	295,162,466	$ 54,631,755	$ 63,658,956	$ 315,334,629	$ 33,631,566	$ 762,419,372	20,771
		38.7%	7.2%	8.3%	41.4%	4.4%	100.0%	
Northglenn-Thornton 12	35,527.2	277,412,349	$ 39,426,567	$ 49,978,649	$ 183,314,580	$ 23,857,370	$ 573,989,515	16,156
		48.3%	6.9%	8.7%	31.9%	4.2%	100.0%	
Cherry Creek 5	51,854.0	539,386,164	$ 61,184,869	$ 93,903,897	$ 211,423,665	$ 39,170,426	$ 945,069,021	18,226
		57.1%	6.5%	9.9%	22.4%	4.1%	100.0%	
Douglas County RE-1	61,854.2	480,446,596	$ 67,805,725	$ 90,612,810	$ 245,238,229	$ 59,166,541	$ 943,269,900	15,250
		50.9%	7.2%	9.6%	26.0%	6.3%	100.0%	
Denver County 1	84,847.5	679,973,822	$ 129,805,718	$ 161,276,404	$ 671,459,887	$ 139,166,778	$ 1,781,682,609	20,999
		38.2%	7.3%	9.1%	37.7%	7.8%	100.0%	
Jefferson R-1	75,996.3	544,681,800	$ 91,591,063	$ 107,730,284	$ 323,478,887	$ 82,096,017	$ 1,149,578,051	15,127
		47.4%	8.0%	9.4%	28.1%	7.1%	100.0%	
Peer Group Total	471,203.4	$ 3,842,384,118	$ 598,399,955	$ 788,156,199	$ 2,579,463,225	$ 518,189,837	$ 8,326,593,335	$ 17,671
		46.1%	7.2%	9.5%	31.0%	6.2%	100.0%	

Source:
Colorado Department of Education - Student Accountability Report

There are some notable items regarding district comparisons:

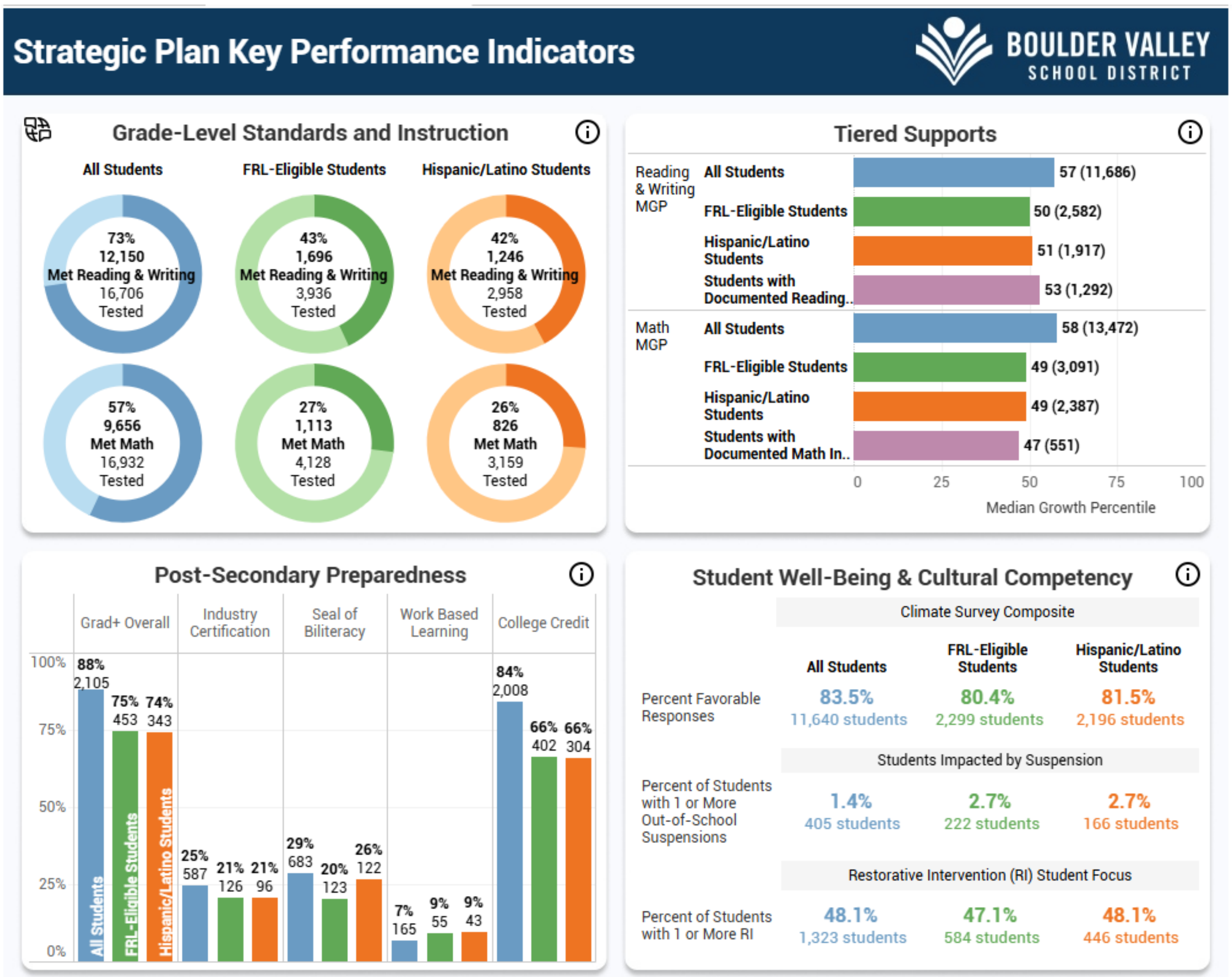
This comparison is based on information gathered by the Colorado Department of Education. While this process provides dated information, it is a consistent comparison using the same data source.

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.

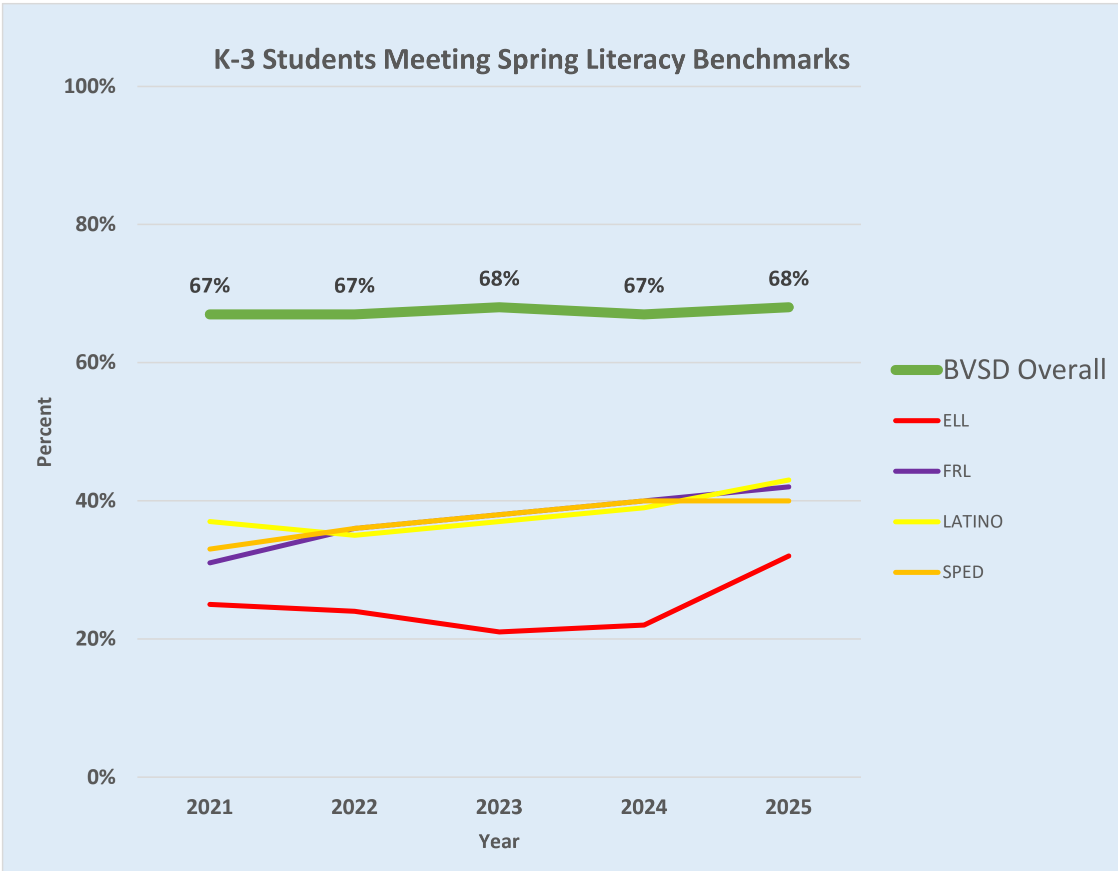


The Colorado Department of Education’s 2025 District Performance Framework Report identified BVSD as “Accredited with Distinction” overall, with the district meeting accreditation targets for Academic Achievement, Academic Growth, and Postsecondary and Workforce Readiness.

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



College Readiness

Mean section scores and Percent of students meeting benchmark 2023 to 2025.

			Mean Section Score			Percent Met Benchmark		
Assessment	**Grade Level**	**Possible Section Score Range***	**2023**	**2024**	**2025**	**2023**	**2024**	**2025**
PSAT 8/9 EBRW	9	120-720	513	516	516	86%	85%	85%
PSAT8/9 Math		120-720	504	487	486	73%	64%	61%
PSAT 10 EBRW	10	160-760	542	547	536	88%	88%	85%
PSAT 10 Math		160-760	503	515	514	62%	59%	61%
SAT EBRW	11	200-800	572	572	577	82%	81%	84%
SAT Math		200-800	549	549	554	58%	58%	60%

*Note the increase of 40 points from one grade level to the next.

Appendix N: Performance Measures (continued)

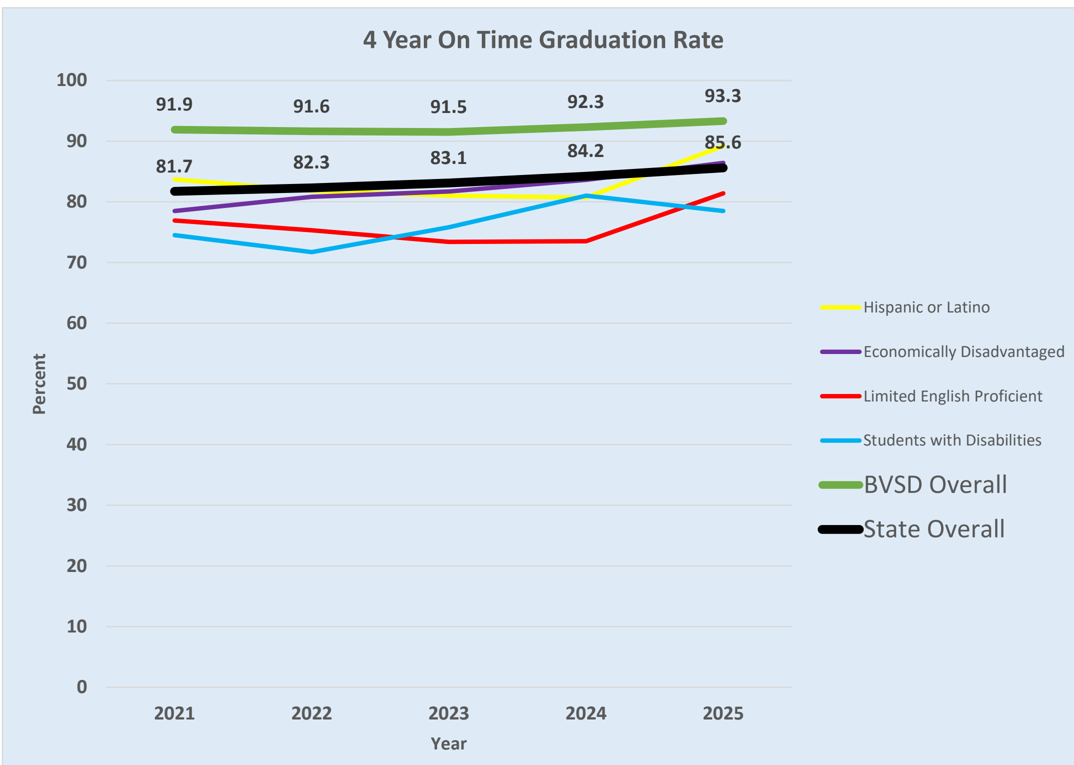
Graduation Rates

According to the latest data released by the Colorado Department of Education, the Boulder Valley School District's graduation rate continues to increase. The four-year graduation rate for the Class of 2025 increased to 93.3%, up from 92.3% last year, and outpacing the state average of 85.6%.

BVSD Graduation Rate Highlights
The district saw increases in the following student groups:

- Limited English Proficiency - Up 7.9%
- Economically Disadvantaged – Up 2.8%
- Hispanic or Latino – Up 8.5%
- Homeless – Up 7.4%

**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.*



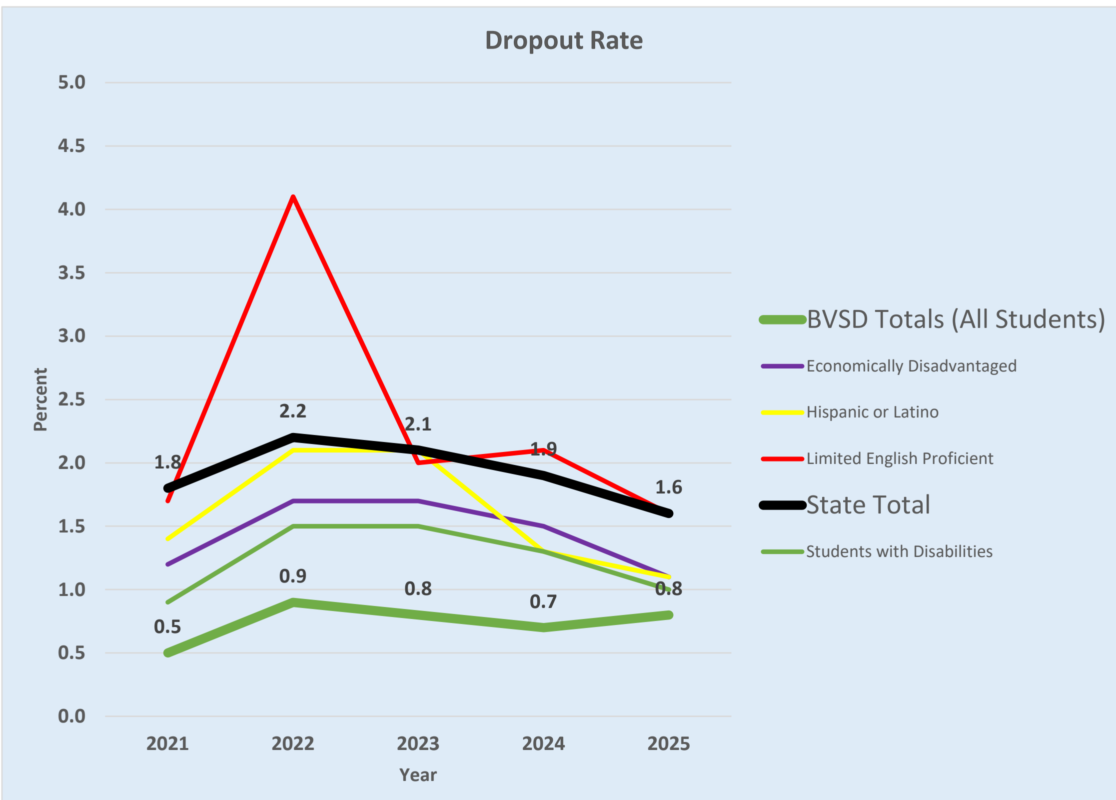
Appendix N: Performance Measures (continued)

Dropout Rates

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

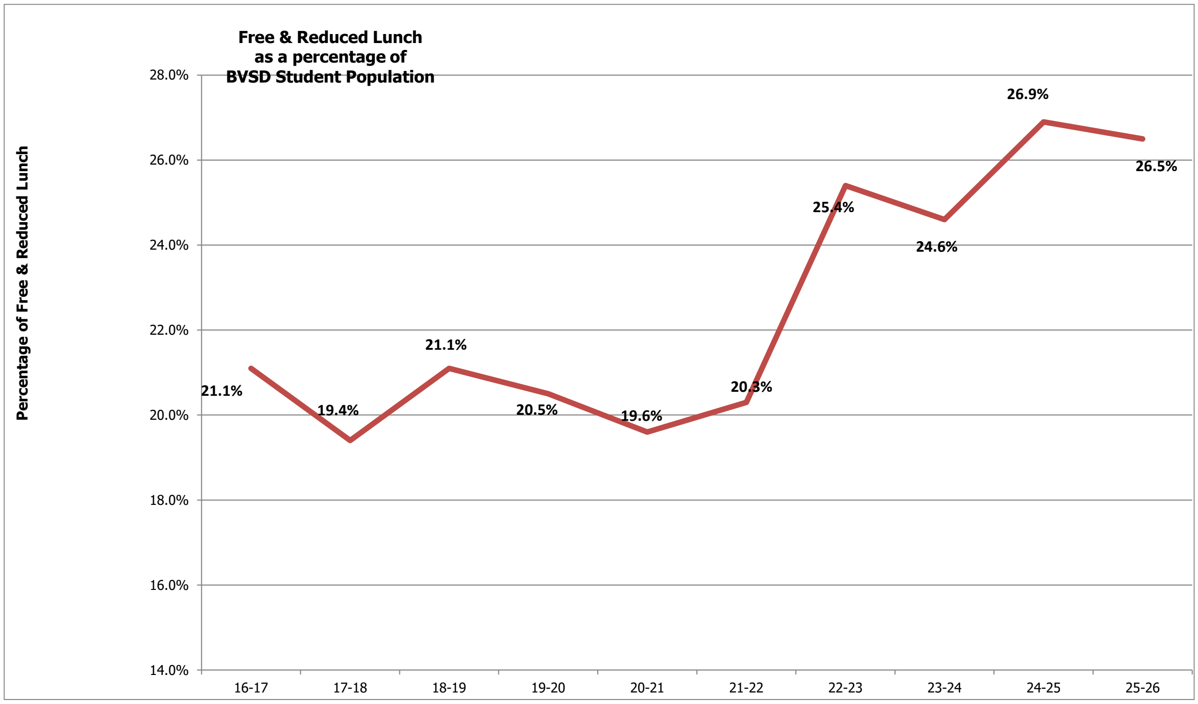
BVSD Dropout Rate Highlights
The district saw decreases in the following student groups:

- Hispanic/Latino - 0.5% decrease
- Homeless - 0.3% decrease
- Students with Disabilities – 0.6% decrease
- Economically Disadvantages - 0.3% decrease



Appendix N: Performance Measures (continued)

Free or Reduced Lunch Population Rates
(Over 10 years)



GLOSSARY

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.

Apex: Career and technical education program.

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 High School Activities Association (CHSAA): In pursuit of educational excellence, the Colorado High School Activities Association strives to create a positive and equitable environment in which all qualified student participants are challenged and inspired to meet their greatest potential.

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

Glossary of Terms (continued)

grades 3 – 10 in reading, writing, and mathematics, and grades 5, 8 and 10 in science. CSAP is designed to measure student achievement on the Colorado Model Content Standards.

Combined General Fund: Used to finance and account for all ordinary operations of the district, including all transactions not accounted for in other funds. Funds included in the Combined General Fund are the General Operating Fund, Charter School Fund, Community School Fund, Athletics Fund, and Technology Fund.

Commitment: Funds obligated towards a purchase requisition.

Community Schools Fund (Fund 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.

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

Glossary of Terms (continued)

produce the full time equivalent (FTE) membership used in the School Finance Act formula to determine the district's funding for the current budget year. For example, a pupil enrolled in kindergarten is counted as a one-half funded pupil (0.5 FTE). Similarly, but under different guidelines, preschool pupils are counted as one-half FTE pursuant to CRS 22-28-106(2) and 22-53-103.

General Administrative Support: Activities concerned with establishing and administering policy for operating the school district. Includes superintendent, deputy superintendent, assistant superintendents, legal counsel and the grants specialist.

General Operating Fund (Fund 10): Provides for the basic day-to-day operational costs of the district. The mill levy for the fund is determined by the provisions of the State Public School Finance Act of 1994, as amended, and the Taxpayer's Bill of Rights (TABOR).

Generally Accepted Accounting Principles (GAAP): A collection of rules, procedures and conventions developed by the accounting profession which set the minimum requirements for a fair presentation of financial data in external financial reports.

Gifted and Talented (GT): Program for children between the ages of 5 and 21 whose abilities, talents, and potential for accomplishment are so outstanding that they require special provisions to meet their educational needs.

Government Finance Officers Association (GFOA): Professional association of state, provincial and local finance officers in the United States and Canada.

Governmental Accounting Standards Board (GASB): The Governmental Accounting Standards Board (GASB) is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

Governmental Designated-Purpose Grants Fund (Fund 22): A special revenue fund used to account for governmental grants for designated purposes.

Grant: A financial award from a federal, state or local government agency, or any private foundation, corporation or organization, which is given for specific purposes or to which specific performance requirements exist, and is generally solicited through a process of written application.

Health Insurance Fund (Fund 66): An Internal Service Fund to account for claims and administrative fees of the district's Self-Funded Health Insurance employee benefit program.

Highly Qualified Teacher: Section 1119 of the federal No Child Left Behind Act of 2001 (NCLB), requires that all teachers teaching in core-academic content areas meet the requirements for being designated as "Highly Qualified," no later than the end of the 2005-06 school year. Typically, "highly qualified" teachers are licensed & endorsed in the content area in which they are teaching, have completed 24-semester hours in the content area, or have passed the certification test in the content area being taught.

Impact on Education: Formerly the Foundation for Boulder Valley Schools. An independent, non-profit organization created to impact student learning, create community partnerships, and advocate for public education.

Indirect Cost: A charge made to a grant to offset the administrative cost to the district of processing and managing a grant.

Individual Career and Academic Plan (ICAP): A multi-year process that intentionally guides students and families in the exploration of career, academic and postsecondary opportunities. With the support of adults, students develop the awareness, knowledge, attitudes, and skills to create their own meaningful and powerful pathways to be career and college ready.

Individual Education Program (IEP): A legal document written for students who qualify under the IDEA (Individuals with Disabilities Education Act) that defines the goals and objectives, accommodations and modifications based on the student's needs that allow the student to progress in learning in the general education curriculum.

Infinite Campus (IC): A software package that the district uses to manage student information.

Instructional Staff Support: Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. Examples include the support activities of librarians and media technicians.

Leadership in Energy and Environmental Design (LEED): A standard and rating system developed by the US Green Building Council (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

Glossary of Terms (continued)

liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Location: Locations are used to denote the group and type of educational activities for organizational purposes and are often considered cost centers. Each type of unit has discriminating characteristics. The units include individual schools, buildings, and central departments.

Long-term Debt: Debt with a maturity of more than one year after the date of issuance.

Mill Levy: The rate of taxation. A mill is one-tenth of a cent ($.001). Mill levies are expressed in dollars per thousand, i.e., one dollar for each $1,000 of assessed value.

Multi-Use Outdoor Facilities Assessment (MUOFA): The Multi-Use Outdoor Facilities Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

Multi-Tiered System of Support (MTSS): Multi-Tiered System of Supports (MTSS) is a systemic, continuous-improvement framework in which data-based problem-solving and decision making is practiced across all levels of the educational system for supporting students. MTSS utilizes high quality evidence-based instruction, intervention, and assessment practices to ensure that every student receives the appropriate level of support to be successful.

NCGA Statement: National Council on Governmental Accounting's directive on Government Accounting and Financial Reporting Principles.

New Century Graduate: The vision of the New Century Graduate is to graduate students in the new century who have the knowledge, skills and personal characteristics that will prepare them for the challenges they will encounter as adults. The steering committee report was completed in May of 2002 and can be found on the district's website.

Niche: Niche is the market leader in connecting colleges and schools with students and families (niche.com).

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.

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 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*

Glossary of Terms (continued)

2009 (ARRA). Of the amount appropriated, the U. S. Department of Education will award governors approximately $48.6 billion by formula under the SFSF program in exchange for a commitment to advance essential education reforms to benefit students from early learning through post-secondary education, including: college- and career- ready standards and high-quality, valid and reliable assessments for all students; development and use of pre-K through post-secondary and career data systems; increasing teacher effectiveness and ensuring an equitable distribution of qualified teachers; and turning around the lowest-performing schools.

Strategy: A statement which commits to a set of actions over time in order to gain an advantage or improvement.

Student Activity Fund (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,

Glossary of Terms (continued)

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.

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.

BVSD

Acronym Reference

ACT	American College Testing
ADA	Americans with Disabilities Act
ADE	Automatic Data Exchange
ADHD	Attention Deficit Hyperactivity Disorder
ALPS	Advanced Learning Plans
AP	Advanced Placement
AR	Area Representative
ARRA	American Recovery and Reinvestment Act
ASBO	Association of School Business Officials International
ASD	Autism Spectrum Disorder
AVID	Advancement via Individual Determination
AYP	Adequate Yearly Progress
BCSIS	Boulder Community School of Integrated Studies
BOE	Board of Education
BVCU	Boulder Valley Credit Union
BVEA	Boulder Valley Education Association
BVEOP	Boulder Valley Educational Office Professionals
BVPA	Boulder Valley Paraeducators Association
BVSD	Boulder Valley School District
BVSEA	Boulder Valley Service Employees Association
BVSSC	Boulder Valley Safe Schools Coalition
CABE	Colorado Association for Bilingual Education
CASB	Colorado Association of School Boards
CASE	Colorado Association of School Executives
CBLA	Colorado Basic Literacy Act
CBOC	Citizen's Bond Oversight Committee
CCC	Curriculum Coordinating Council
CDE	Colorado Department of Education
CELA	Colorado English Language Assessment
CHSAA	Colorado High School Activities Association
CIPC	Capital Improvement Planning Committee
CLDE	Culturally & Linguistically Diverse Education
CLIP	Collaborative Literacy Intervention Project
COLA	Cost of Living Adjustment
COP	Certificate of Participation
COSPRA	Colorado School Public Relations Association
COTA	Certified Occupational Therapist Asst.
CPP	Colorado Preschool Program
CRS	Colorado Revised Statutes
CSAP	Colorado Student Assessment Program
CTE	Career and Technical Education
DAC	District Accountability Committee
DIMC	District Instructional Media Center
DLT	District Leadership Team
DPC	District Parent Council
ECEA	Exceptional Children's Educational Act
EET	Education Excise Tax
ELA	English Language Acquisition
ELD	English Language Development
ELP	English Language Proficiency
ELPA	English Language Proficiency Act
ELR	Essential Learning Results
ERP	Enterprise Resource Planning
FBLA	Future Business Leaders of America
FCA	Facility Condition Assessment
FAQ	Frequently Asked Questions
FAST	Families & Schools Together
FEP	Fully English Proficient
FOSS	Full Option Science System
FRL	Free and Reduced Lunch
FRS	Family Resource School
FTE	Full Time Equivalent
GAAP	Generally Accepted Accounting Principals
GASB	Governmental Accounting Standards Board
GDP	Gross Domestic Product
GFOA	Government Finance Officers Association
GT	Gifted and Talented
GTDAC	GT District Advisory Committee
HRD	Human Resource Department
HVAC	Heating, Ventilation, & Air Conditioning
IB	International Baccalaureate
IC	Infinite Campus
IDEA	Individuals with Disabilities Education Act
IDEIA	Individuals with Disabilities Education Improvement Act
IDI	Intercultural Development Inventory
IEP	Individual Educational Program

Acronym Reference (continued)

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
LRAC	Long-Range Advisory Committee
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
TOSA	Teacher on Special Assignment
UPK	Universal Preschool
YRBS	Youth at Risk Behavior Survey