



# BOULDER VALLEY SCHOOL DISTRICT



## 2026-27 PROPOSED BUDGET

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Boulder Valley School District  
6500 E. Arapahoe Road, Boulder, CO 80303  
303-447-1010, [www.bvsd.org](http://www.bvsd.org)



## 2026-27 PROPOSED BUDGET

Prepared by: Business Services Division

Bill Sutter, SFO  
*Chief Financial Officer*



# BOULDER VALLEY SCHOOL DISTRICT

## 2026-27 Proposed Budget

### Superintendent's Welcome



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

I'm incredibly proud of the outstanding work happening in BVSD classrooms every day as well as the thoughtful stewardship of the public resources that make that work possible. Our commitment to academic excellence and fiscal responsibility go hand in hand.

Our strategic plan continues to guide every aspect of our work — educationally, operationally, and financially. The priorities outlined in [All Together for All Students Strategic Plan](#) serve as the foundation

for this budget and our ongoing efforts to ensure every student has the opportunity to learn, grow, and thrive.

As we continue to deepen the work of our [All Together for All Students Strategic Plan](#), BVSD students are achieving at the highest levels in our district's history. From academic growth and achievement to postsecondary readiness and student support, our results continue to demonstrate what is possible when a community invests in public education. In fact, BVSD has become the only Metro Denver school district to earn the Colorado Department of Education's Accredited with Distinction designation for two consecutive years.

These accomplishments come at a time when school districts across Colorado, including BVSD, are navigating significant financial pressures. Declining enrollment, rising operational costs, and ongoing budget constraints require us to make thoughtful, strategic decisions about how we allocate resources while continuing to deliver the exceptional educational experiences our students and families expect and deserve.

For generations, BVSD has maintained a strong tradition of careful financial management and transparency. We remain deeply committed to honoring the trust our taxpayers place in us by investing every dollar responsibly and in ways that directly support student learning and success.

We are proud that, for many years, BVSD has been recognized by both the Association of School Business Officials International and the Government Finance Officers Association for excellence in financial reporting. These recognitions reflect our belief that our community deserves clear, accessible, and transparent information about how district resources are managed.

Our goal is always for our stakeholders to fully understand and support the work happening across BVSD. That is especially important when it comes to our finances. This budget reflects not only our values and priorities as a district, but also our continued commitment to providing every student with access to rigorous academics, meaningful opportunities, and the support they need to succeed.

Thank you for your continued support of the amazing students, staff, and community of the Boulder Valley School District.

Rob Anderson  
Superintendent

## Acknowledgements and Awards



This Meritorious Budget Award is presented to:

# BOULDER VALLEY SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2025–2026.

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



  
Ryan S. Stechschulte  
President

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

Acknowledgements and Awards (continued)



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

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

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morill*

Executive Director





# BOULDER VALLEY SCHOOL DISTRICT

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# BOULDER VALLEY SCHOOL DISTRICT

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## 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: May 26, 2026  
To: Dr. Rob Anderson, Superintendent  
From: Bill Sutter, Chief Financial Officer *WMS*  
Subject: 2026-27 Proposed Budget

The ensuing document contains information and details regarding the 2026-27 Proposed Budget for fiscal year July 01, 2026 – June 30, 2027. The Board of Education is scheduled to approve this 2026-27 fiscal year budget on June 9, 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 2025 Denver-Aurora-Lakewood inflation factor of 2.3 percent. While the legislature has maintained the elimination of the Budget Stabilization Factor (Negative Factor), other legislative tactics were utilized to reduce funding from the School Finance Act including reducing funded pupil counts by decreasing the number of years of enrollment averaging from four years to three. 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 initiate meaningful revenue increases for 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 2026-27 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

Colorado school districts, including BVSD, face ongoing budget challenges. For 2026–27, key priorities include employee compensation and increased resources for student needs such as special education, bilingual education, career and technical education, early childhood education, and curriculum. At the same time, districts must navigate constraints from state tax policies, legislative decisions, and the need to attract and retain high-quality staff through competitive pay.

The budget was prepared considering the needs of students, parents, employees, and taxpayers while maintaining the fiscal responsibility it has to the taxpayers. Although overall student performance exceeds state averages, achievement gaps remain for some groups. The budgeting process focuses on addressing these gaps and aligning funding with the district's strategic priorities to support all students.

BVSD began the budget process with the development of a calendar as presented to the Board of Education on December 9, 2025.

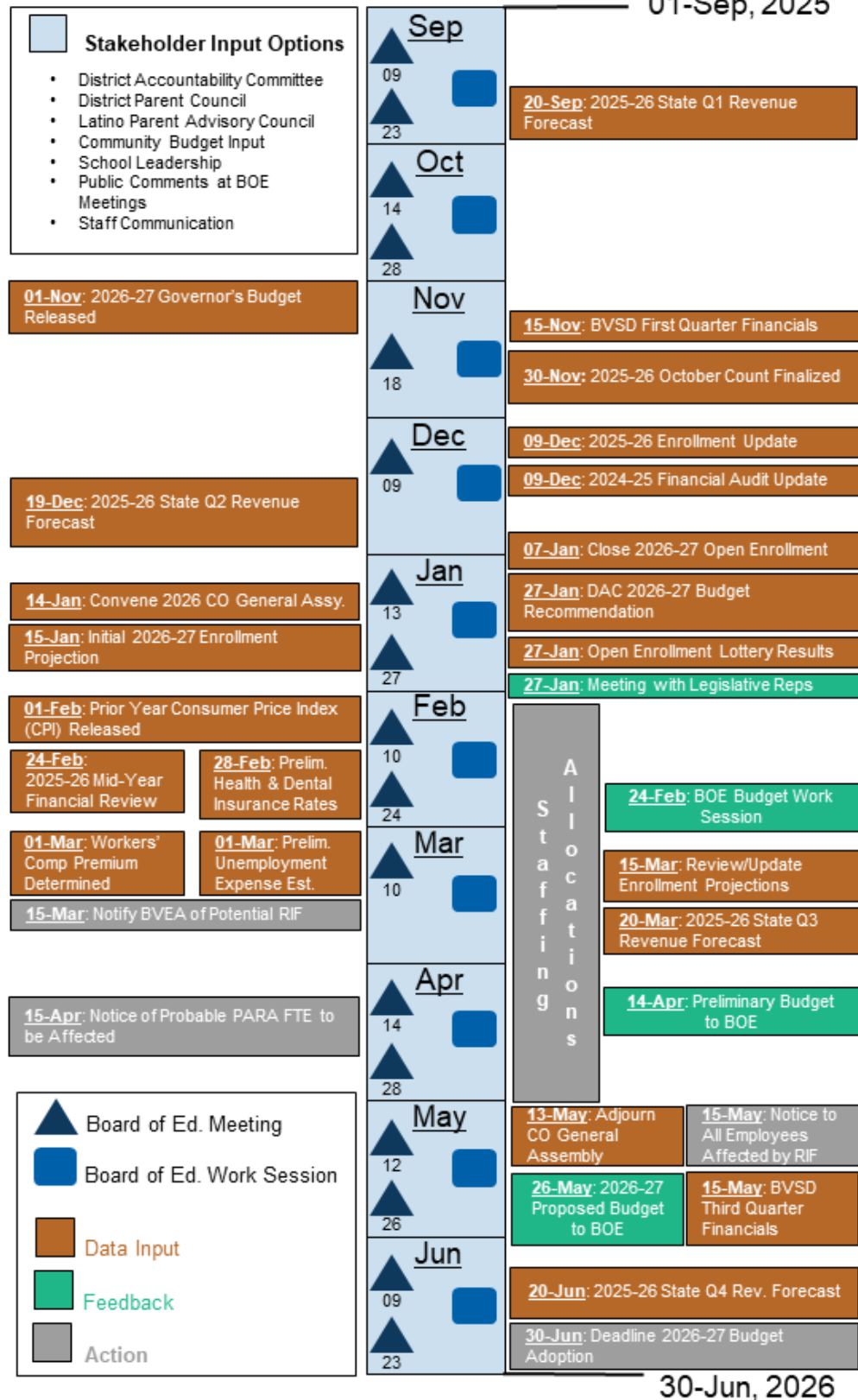
- Release of the Governor's Budget on November 1 which includes the proposed budget for K-12 public education for the ensuing fiscal year. Funding adjustments are made for state-wide K-12 enrollment, inflation, and as significant restructuring of how students are counted and funded within the School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

## 2026-27 Budget Development Process Milestones



## Principal Issues Facing the District

The annual budget development process aligns human and financial resources and spending with student needs to support achievement that reflect district values. District leaders use it as a plan to deliver quality education, aiming 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. 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, the new School Finance Act passed in 2024 was modified again marking the second major rewrite of the funding formula in two years. The changes extended implementation from six to seven years beginning in FY 2025-26 and reduced enrollment averaging from five years to two over three consecutive years to help address a \$1.2B state budget shortfall. Despite the reductions to K-12 funding, concerns remain about sustainability of the plan, which relies on approximately \$500M 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.

Colorado's Enrollment in the Federal Education Freedom Tax Credit Program The program could be a springboard for a federal school voucher system that could ultimately further privatize public education. Eligible expenses include private/religious school tuition, academic tutoring, fees for AP exams, special education services/therapies, and educational technology. While guardrails are in place under the federal rules, the potential exists for funding unregulated programs and services that have no research-based backing and expectations of defined outcomes.

## 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.)                                                                                                                                                                                                                                                                                                          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LRAC</b><br>Studied elementary level enrollment history and projections and recommended Board actions and metrics for elementary schools                                                                                                                                              | <b>LRAC</b><br><ul style="list-style-type: none"> <li>Received updates on enrollment and the work of the District</li> <li>Studied middle level enrollment status</li> <li>Attended Heatherwood Community Engagement meetings</li> </ul>                                                                                                                        | <b>LRAC</b><br><ul style="list-style-type: none"> <li>Middle level &amp; PK-8 enrollment discussions</li> <li>Received updates re: Heatherwood process</li> <li>Received Annual Enrollment update</li> <li>Previewed Annual Trend Report</li> <li>Received attendance boundary review update</li> <li>Provided updates to Board</li> </ul>                                                                                                                                             | <b>LRAC</b><br><ul style="list-style-type: none"> <li>Middle level &amp; PK-8 enrollment discussion (Sept.)</li> <li>Update to the Board (Oct.)</li> <li>Reviewed Oct. 21 work session and provided input about community engagement process</li> </ul>                                                                      |
| <b>BVSD</b><br><ul style="list-style-type: none"> <li>At the direction of the Board, created LRAC and supported the work of the group.</li> </ul> <b>Board</b><br><ul style="list-style-type: none"> <li>Received regular updates</li> <li>Received committee recommendations</li> </ul> | <b>BVSD</b><br><ul style="list-style-type: none"> <li>Supported Heatherwood Community Engagement process</li> <li>Held first Place to be Showcase</li> <li>Conducted parent enrollment survey</li> </ul> <b>Board</b><br><ul style="list-style-type: none"> <li>Updated policies</li> <li>Received enrollment updates, including Annual Trend Report</li> </ul> | <b>BVSD</b><br><ul style="list-style-type: none"> <li>Held Place to Be Showcase</li> <li>Supported development of Heatherwood focus program</li> <li>Established new commuter enrollment preference</li> <li>Created Enrollment Dashboard</li> </ul> <b>Board</b><br><ul style="list-style-type: none"> <li>Dashboard work session</li> <li>LRAC and Heatherwood updates</li> <li>Annual Enrollment update</li> <li>Annual Trend Report</li> <li>Attendance boundary review</li> </ul> | <b>BVSD</b><br><ul style="list-style-type: none"> <li>Attendance boundary review process</li> <li>Place to Be Showcase</li> </ul> <b>Board</b><br><ul style="list-style-type: none"> <li>Adopted new attendance boundaries</li> <li>Long range planning work session</li> <li>Heard enrollment update for 2025-26</li> </ul> |

## 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

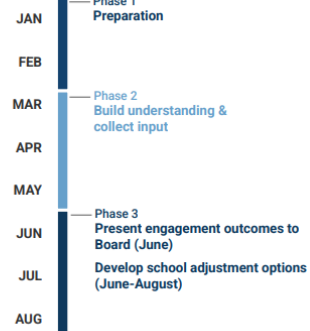
#### Phase 2: Build understanding of the problem and collect input (March - May 2026)

- 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



### 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

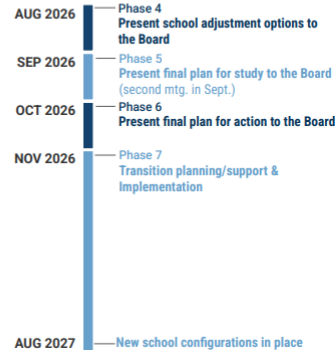
#### Phase 6: Present final plan for action to the Board (October 2026)

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

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

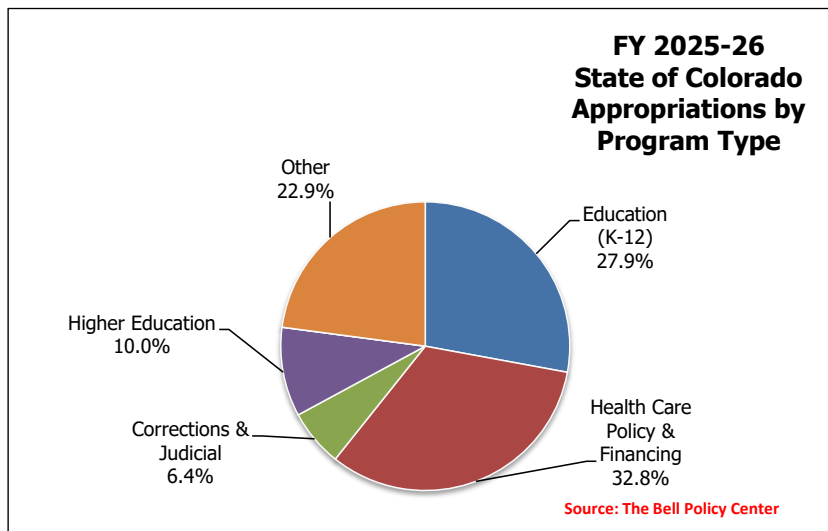
- Enrollment specialists to provide direct support to impacted families throughout the enrollment process
- Support impacted staff and families with transition
- Plan for implementation
- Facility real estate process if needed

2026-2027



## 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. Appropriations for FY 2026-27 was not available at the time of this publication.



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](http://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)

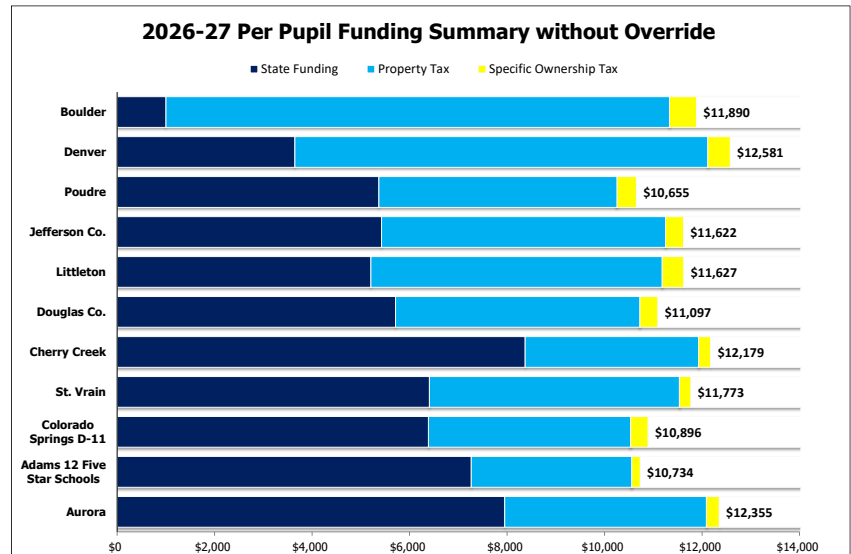
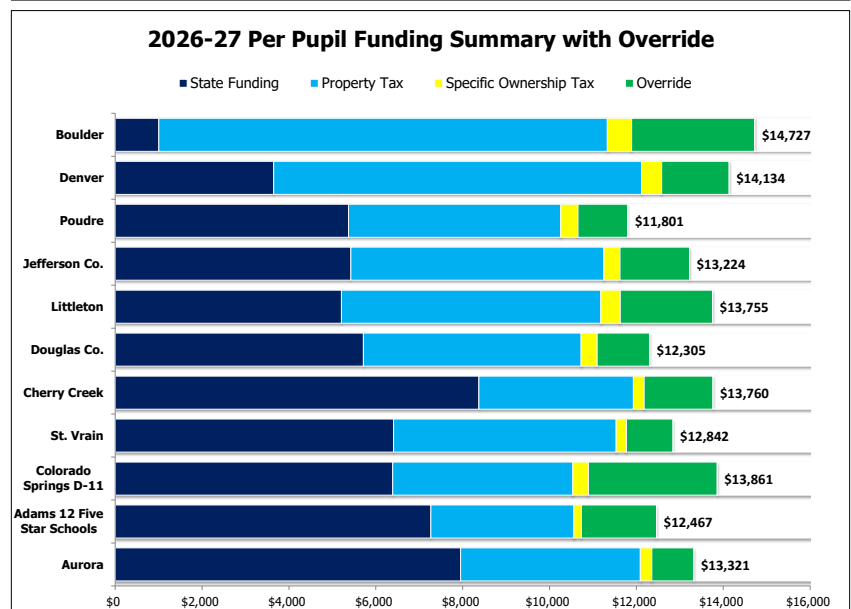
### Who Determines How Much Funding Each School District Receives?

#### 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 2026-27 school year, it is estimated BVSD will receive \$11,890 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)

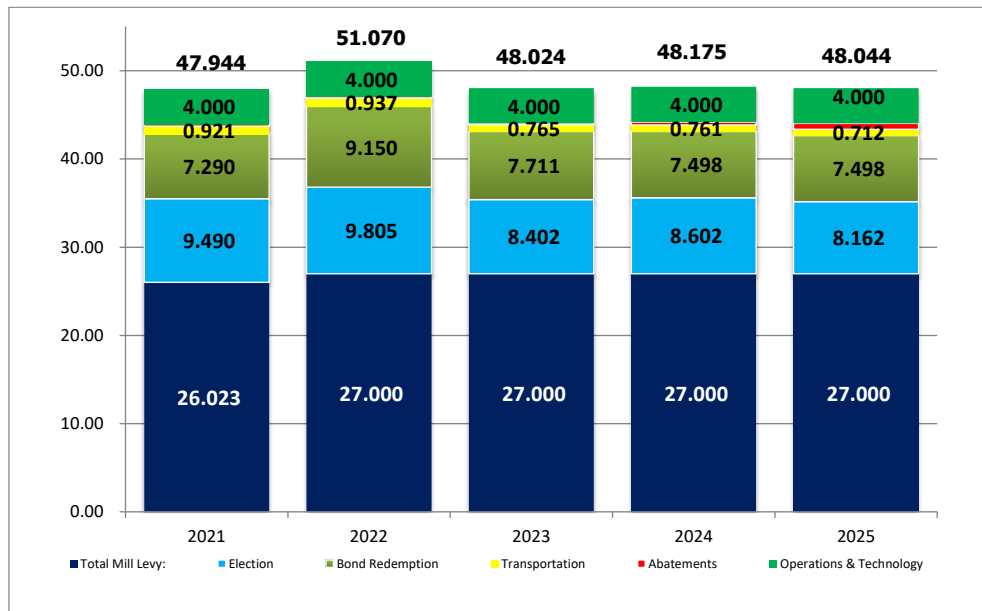
### Mill Levies

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:

##### 1999- 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.

##### 2000- 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.

##### 2005- 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.



## Understanding School Finance in Colorado (continued)

### How Does Supporting Education Impact Your Taxes? (continued)

#### 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 27.0 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 27 percent business rate net \$1,297.19 in school taxes for each \$100,000 of taxable business property.

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

| Assessment Year              | 2021-22       |               | 2022-23       |               | 2023-24       |               | 2024-25       |               | 2025-26       |               | Change from<br>2024-25 to<br>2025-26 |
|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------------------------------|
|                              | Taxes<br>Paid |               | Taxes<br>Paid |               | Taxes<br>Paid |               | Taxes<br>Paid |               | Taxes<br>Paid |               | Increase/<br>(Decrease)              |
|                              | Mill Levy     | Per \$100,000 | Mill Levy     | Per \$100,000 | Mill Levy     | Per \$100,000 | Mill Levy     | Per \$100,000 | Mill Levy     | Per \$100,000 |                                      |
| General Fund                 |               |               |               |               |               |               |               |               |               |               |                                      |
| School Finance Act           | 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)                            |

## 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 2026-27 is \$11,890 (slightly rounded). This PPR is 2.9 percent more than what was budgeted in 2025-26 in the Revised Budget. Total program funding, defined by the SFA, is projected to be \$315.5M, an increase of \$2.7M, or 0.9 percent, from the BVSD 2025-26 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 (26-27 budgeted)

|                     |        |          |
|---------------------|--------|----------|
| Per Pupil Revenue:  | (PPR)  | \$11,890 |
| Funded Pupil Count: | x(FPC) | 26,538   |

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**School Finance Act Funding: \$315,540,387**

### Opportunity Cost in Dollars of 100 Fewer Students

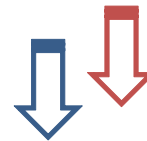
|                     |        |          |
|---------------------|--------|----------|
| Per Pupil Revenue:  | (PPR)  | \$11,890 |
| Funded Pupil Count: | x(FPC) | (100)    |

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**School Finance Act Funding: (\$1,189,000)**

\*Calculations may not be exact due to rounding

**Fewer Students =  
Fewer Dollars**





## Economic Conditions and Outlook

### Fiscal Outlook for 2026-27

Governor Polis' November 1 proposed budget for 2026-27 included funding for Pre-K12 enrollment decline, inflation at 2.6%, and a continued rollout of the major restructuring of the school finance act adopted during the 2025 Colorado legislative session after nearly two years of negotiation and compromise. After the Governor's budget was presented, the 2025-26 enrollment count was finalized which confirmed Colorado's dramatic drop in enrollment of nearly 12,500, repeating the drop experienced in Colorado in the fall of 2020. The decline is projected to continue into 2026-27 by an additional 1%, or almost 8,200 students, 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. However, the deep funding cuts made both in the 2025 legislative session and in the special legislative session in August did not prevent Colorado's current budget shortfall of about \$850 million to \$1.2 billion, depending on estimates and forecasts. However, the reality is that public education remains the only major area of the state budget that has not been cut yet, and when funding pressures increase, that puts K-12 at greater risk. Analysts say there is around a 50% chance that our state experiences a recession. The concerns expressed for the sustainability of the new finance act and planned funding increases have proven true as the state lacks funding to continue the multi-year rollout as planned.

### Analysis of 2026 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 over 61 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 2026](#), presented on December 8, 2025.

Colorado has demonstrated one of the strongest economies over the medium-term horizon. Comparing growth from 2009-24, Colorado had the 5th-fastest real GDP growth, 6th-fastest population and labor force growth, 7th-fastest employment growth, and the 6th-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-on-growth for a sustained period of time. In 2025, Colorado's growth rates appeared more average in the rankings. Second quarter real GDP growth ranked 22nd, and home-price growth ranked Colorado 50th. The unemployment rate, labor force growth rate, and employment growth rate all rank the state in the 30s. The state remains in the top 10 for per capita personal income, average annual pay, and labor force participation rate (LFPR).

While Colorado's relative ranking is lower over the past year compared to the 15-year ranking, some economic indicators recorded an acceleration in growth and/or an improvement in the rankings compared to last year. As well, for some of these metrics, slower growth is not slow growth. For instance, personal income grew 5% and per capita personal income grew 4.3%. More moderate

## Economic Conditions and Outlook (continued)

### Analysis of 2026 Economic Forecast (continued)

growth may be the new reality for Colorado as population growth, especially through net migration, remains slow, creating headwinds for labor force and job growth.

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 61 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 130 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 September 9, 2025, the Bureau of Labor Statistics (BLS) published Current Employment Statistics Preliminary Benchmark (National) Summary. In this publication, the BLS indicated national employment estimates may be overstated by 911,000 and would be revised downward when benchmark revisions are applied in March 2026. Examining the data, the BRD concluded that Colorado is a state that is likely to undergo downward revisions. Since Colorado represents roughly 1.9% of national employment, a proportional share of the decrease would suggest Colorado may be revised down by 17,000. Examining the differences in growth between the Current Employment Statistics (CES) and the Quarterly Census of Employment and Wages (QCEW) by industry for Colorado, the expected downward revisions are less than 15,000. The implied revisions were applied to the monthly employment estimates and were used as a basis for the 2026 forecast.

### Employment

Colorado employment stood just shy of 3 million in August 2025, with the state notching the 3rd-consecutive year of slowing growth. Annual jobs added in 2024 totaled 33,500, or growth of 1.1%. Growth in 2025 is estimated at 12,500 (0.4%), and the forecast for 2026 is for an additional 17,500 jobs (0.6%). In 2025, a minority of the 11 industries in the state are estimated to have posted job growth—with Education and Health Services, Government, and Leisure and Hospitality posting the most jobs added and the fastest job growth. Three industries that posted the largest job losses for the year are Professional and Business Services; Trade, Transportation, and Utilities; and Information. Looking ahead to 2026, eight industries are projected to add employment, led by Education and Health Services; Trade, Transportation, and Utilities; and Government.

Preliminary year-over-year employment growth was mixed within the state, with growth in four metropolitan statistical areas (MSAs): Boulder, Colorado Springs, Denver-Aurora-Lakewood, and Grand Junction. Modest declines were recorded in the preliminary numbers in the Fort Collins-Loveland, Greeley, and Pueblo MSAs. The balance of the state (i.e., Colorado minus the MSAs) suggests Colorado's rural areas posted strong growth.

Most businesses in the economy are small businesses—96.5% of wage and salary establishments have fewer than 50 employees. These small businesses represent just under half (49.9%) of jobs in Colorado and 43.4% of total wages.

## **Economic Conditions and Outlook (continued)**

### **Analysis of 2026 Economic Forecast (continued)**

#### **Population**

The most recent population estimates available are for July 1, 2024. As of this date, the U.S. population reached 341.1 million, an increase of 3.3 million over the year, or a growth rate of 1%. Elevated levels of net international migration boosted growth, accounting for eight-tenths of the 1% growth. Three states declined in population relative to prior-year levels. Colorado's resident population as of July 2024 was 5,956,729, ranking 21st in size in the United States. Colorado's population increased by 56,309, or 1%, from July 2023 to July 2024, ranking it 19th in total change and 17th in percentage change. This growth is slightly higher than in 2023 and significantly slower than the 76,000 annual average during the previous decade.

Births in Colorado were 62,400, 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 45,000 deaths between July 2023 and July 2024, a slowdown from the pandemic peak of 49,700 in 2022 and in line with historical prepandemic trends consistent with a growing older adult population. Natural change (births minus deaths) was 17,400. 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 17 states in a phase of natural decline, with more deaths than births.

More U.S. counties experienced population gains than losses in 2024, as growth accelerated across regions of the U.S. Approximately 66% (2,064) of U.S. counties gained population from 2023 to 2024. Areas that experienced high levels of domestic out-migration during the pandemic, such as in the Midwest and Northeast, have now experienced multiple years of population growth.

In Colorado, population in 20 of the state's 64 counties, or 31%, declined. Twenty counties experienced net outmigration, led by rural and mountain resort counties. Thirty-six of the 64 counties are in a phase of natural decline—meaning there were more deaths than births in 2024. Most of the counties in a phase of natural decline were in the nonmetro parts of the state and ranged from -462 to -3. 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, Denver, and Arapahoe.

Births continued to be lower than historical trends in 2024 but are 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, with significant variation among counties. Most counties reached their peak births in 2007, but some counties, like Jefferson, reached their peak births in 2000.

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 30,000 between 2023 and 2024. The growth in this group is primarily due to more people aging into the cohort rather than net migration. It is estimated that 65,600 Coloradans turned 65 in 2024. 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.

Coloradans who are 65 and older are the fastest- and largest-growing cohort in the state, with those 75-85 years of age currently experiencing the strongest growth. The 65+ population reached 983,500 people in 2024, growing at an annual rate of 3.1% over the prior year, compared to the total population at 1%. The population under age 18 declined 5,900 in 2024 due to slowing births since 2007. The 45-64 age cohort grew only 4,600. The 25-44 age cohort increased by 19,700 from 2023

## Economic Conditions and Outlook (continued)

### Analysis of 2026 Economic Forecast (continued)

to 2024. This cohort is primarily made up of millennials, with the leading-edge age 43, peak age 31, and tail end age 28 in 2024.

Housing-unit growth did not keep up with household formation during the decade from 2010 to 2020, due to low levels of building and relatively strong population growth during and following the Great Recession, which created 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 2024, housing growth increased by 42,700, while population growth was 56,300. The projected slowdown in net migration will ease demand for additional housing in 2025 and 2026. The ratio of household population to housing units reached a low of 2.18 in 2024 after hitting a high of 2.31 in 2016. The declining ratio reflects multiple factors, including smaller household sizes due to an aging population and fewer births, as well as vacation and second homes.

Household formation is forecast to grow by an estimated annual average of 26,500 over the next 10 years. 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 (in-migrants balance the out-migrants in the 65+ cohort). 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. However, several factors, including location, availability, cost, and health needs, will also factor in these decisions.

### Forecasts

Colorado population growth is expected to slow to 0.6% annual growth in each of 2025 and 2026. Growth will be subdued by slower economic activity and jobs growth, dampening net domestic migration. Net international migration is expected to slow considerably on changes to immigration policy enforcement under the Trump administration and on slower economic activity. Total net migration is expected to total about 13,600 in 2025 and 15,700 in 2026—historically weak levels comparable to pandemic and dot-com recession lows.

Births will remain the largest population growth driver. Births are projected to rise slightly in 2025 to 62,000 and in 2026 to 63,000. Deaths are projected to return to prepandemic trends in 2025, totaling 43,000. Beginning in 2026, deaths will begin to rise again with growth in the older adult population. Near-term population growth is projected to be strongest along the Front Range, with Weld, Douglas, and Adams counties experiencing the strongest growth in population levels.

Following a slowdown in 2025 and 2026, population growth is projected to rebound, assuming stronger economic activity. However, economic growth, immigration policies, and relative affordability of housing pose risks to the forecast. Over the long term, population growth will be constrained by lower fertility rates. That said, Colorado is expected to outpace national population growth, picking up a growing share of the U.S. population over time. Colorado is forecast to increase from 1.7% of the U.S. population in 2020 to 2.1% by 2060. Geographically, the largest population growth is forecast to be along the Front Range.

## Economic Conditions and Outlook (continued)

### Analysis of 2026 Economic Forecast (continued)

| COLORADO POPULATION BY AGE<br>2023-2024 |           |           |        |         |
|-----------------------------------------|-----------|-----------|--------|---------|
| Age                                     | 2023      | 2024      | Change | Pct Ch. |
| 0 to 17                                 | 1,251,929 | 1,246,083 | -5,846 | -0.6%   |
| 18 to 24                                | 547,470   | 555,397   | 7,927  | 1.4%    |
| 25 to 44                                | 1,750,144 | 1,769,863 | 19,719 | 1.1%    |
| 45 to 64                                | 1,397,298 | 1,401,886 | 4,588  | 0.3%    |
| 65+                                     | 953,548   | 983,491   | 29,943 | 3.2%    |
| Total                                   | 5,900,389 | 5,956,720 | 56,331 | 1.0%    |

Source: Colorado State Demography Office

## Education

Colorado public school districts educate nearly 880,000 students in prekindergarten 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.

Funding of education in Colorado compared to the national average has declined since 1992, despite such actions as Amendment 23 to the Colorado State Constitution in 2000 and the passage of cannabis sales taxes to support education. According to 2022-23 data from the National Center for Education Statistics, Colorado spent \$1,668 less per student than the U.S. average, an increasing trend since the early to mid-90s when the gap was less than \$500 per student. Many school districts have turned to increasing local property taxes to support education, but due to the wildly disparate property values within Colorado school districts, the ability to generate revenue is a function of property values, as well as local voters' willingness to support public education with additional property tax dollars. These disparities are a result of residential development, nonresidential development, oil and gas resources, property valuations, and the number of students in a district.

## 2026 Outlook

The outlook for 2026-27 is filled with uncertainty—financial, enrollment, policy, and programmatic. For government services like K-12 public education, stability is a key component to providing reliable, consistent, and effective programs and services. Public schools are cornerstones within a community, and research shows that instability within the public school system, including funding shortages, low achievement, and school closures, can lead to lower property values and population declines and can limit local business investments. Statewide funded enrollment in 2026-27 is projected to have a net decrease by 6,000 FTE students, or 0.7%, from 2025-26. 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

## Economic Conditions and Outlook (continued)

### 2026 Outlook (continued)

trend of declining enrollment is a result of declining birth rates and elevated housing costs, but it was also recently accelerated by federal immigration policies. This decline is projected to continue within Colorado in the coming years and is consistent with national trends, which 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. The projected maximum decline is 10% and maximum growth is 9%. Among Colorado's 10 largest school districts, this spread is from a decline of 2.6% to growth of 5.4%.

While enrollment is projected to decrease, funding will be partially supported by the required inflationary increase in the School Finance Act and the continued rollout of the new School Finance Act passed in the 2025 legislative session. The new finance act supports districts with higher concentrations of disadvantaged students, as well as small, rural districts. Concerns continue to exist that an economic downturn could cause other legislative actions and changes to the finance act as a way to reduce the state's funding obligation to PK-12 public education.

Governor Polis' 2026-27 budget proposal, released on October 31, 2025, contains a per pupil base funding inflationary increase of 2.6%, based on the Colorado September 2025 Economic Forecast. The proposal totals a funding increase of \$275.8 million, or 2.7%, for K-12 education. This totals a statewide average change of \$413, or 3.5%, more per pupil than 2025-26. The difference in the percentage changes in per pupil funding and total funding illustrates the impact of declining enrollment on funding. The sharper increase in per pupil funding can mask the reality that districts operate on total dollars, and declining enrollment means many are still facing tight budgets.

The new School Finance Act and the required inflation adjustment to the base per pupil funding will soften but not eliminate the impact of rising costs and enrollment declines. The upcoming FY 2026 state revenue forecasts in December 2025 and March 2026 will indicate where the legislature is able to set the budget for K-12 education in 2026-27 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 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 the balance to the extent possible, as state funding for K-12 tends to lag an economic downturn.

The National and Colorado summary forecast for 2026, found on page 19 of the document states:

- National real GDP grew an estimated 1.9% in 2025. U.S. real GDP is projected to grow 2.1% in 2026, led by growth in consumption.
- Consumers continue to demonstrate resiliency despite indications otherwise in consumer confidence surveys. Real personal consumption grew an estimated 2.5% in 2025, and moderate growth is projected to continue in 2026, at 1.7%.
- Employment growth in Colorado is projected at 17,500 in 2026, with jobs added in eight of the 11 major industries.
- In 2026, Colorado is projected to add 35,100 people, according to the State Demography Office. Growth will come from net migration (15,700) and from the natural increase (19,500).



## **Economic Conditions and Outlook (continued)**

### **2026 Outlook (continued)**

#### **Boulder County**

As of 2025, 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 federal 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.

Boulder County is home to the following incorporated communities: Boulder, Erie, Lafayette, Longmont, Louisville, Lyons, Nederland, Superior, and Ward.

The unemployment rate in Boulder County decreased 1 percentage point in August 2025 year-over-year, to 3.7%. August saw a significant decrease in the unemployment rate compared to the rest of the year, 0.8 percentage points lower than the 2025 average of 4.5%, tying the state rate for August (3.7%) but below the national rate of 4.5% (both not seasonally adjusted).

Employment in the Boulder Metropolitan Statistical Area (MSA) increased 1.1% in August 2025 year-over-year. This marks the first month the area's employment grew more than 1%. Census Bureau data show the 2023 median household income for Boulder County residents was \$102,772, compared to \$92,911 for Colorado residents and \$80,610 for U.S. residents.

The City of Boulder's recent decline in the unemployment rate and increase in employment are positive. However, as a whole, Boulder has not seen a lot of growth in 2025. Employment has averaged 0% growth this year, and the unemployment rate has averaged 4.6%. Median household incomes are well above state and national averages, reinforcing Boulder's position as a strong and desirable place to live and work.

Venture capital activity has continued its upward trajectory following a strong 2024, where Boulder-based companies secured \$1.7 billion in funding. In the third quarter of 2025 alone, firms in the Boulder area drew \$251.4 million across 30 venture capital (VC) deals—a 24% increase compared to the same period last year. Statewide, investment has also surged, with the Denver Metro area achieving a decade-high total of \$1.785 billion in VC funding.

The Boulder County economy continues to benefit from a diverse mix of businesses, with high concentrations of employment in Professional and Technical Services (PTS) (17.8%), Health Care and Social Assistance (11.9%), Manufacturing (10.8%), and growing sectors including quantum computing. Collaborations between academia, government, and private-sector companies have led to increased emphasis on attracting small- to midsize quantum companies from across the nation and the globe.

## Economic Conditions and Outlook (continued)

### BVSD Assumptions and Estimates

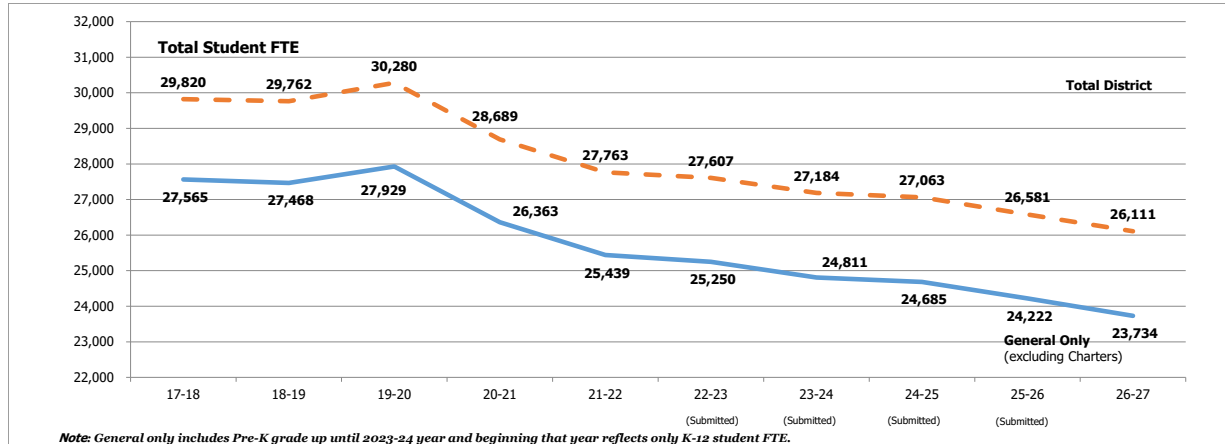
The development of the BVSD comprehensive budget is guided by the Strategic Plan, applying resources strategically, while supporting operational activities to ensure basic business functions, operations, compliance, risk-mitigation, health and safety as appropriate. Within these strategic areas, resources are applied as determined by a set of priorities, assumptions and estimates that change from year to year. For the 2026-27 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 2026-27 budget proposal: 2.6%
  - December Legislative Council Staff projection: 2.5%
  - 2024 US Bureau of Labor Statistics final: 2.3%
  - Adjusted (May 2026) 2024 US Bureau of Labor Statistics: 2.4%
- Employee compensation expectations and contract adjustments
  - Longevity and salary schedule movement
  - Employee salary cost of living adjustment (COLA) at CPI
  - Health/Dental Benefits - maximum rate increase 5%
  - Salary Schedule Market Adjustments as Appropriate
- Student population
  - 2022-23 - 524 decline - 28,487
  - 2023-24 - 125 decline
  - 2024-25 - 371 decline
  - 2025-26 - 450 decline
  - 2026-27 Projected - 491 decline / 1,961 5-year decline - 27,050
- Staffing adjustments
  - Declining enrollment changes - reset staffing ratios
  - 1X staffing reserve to address enrollment uncertainty
- Potential Budget Stabilization Factor reintroduction (funding cut)
  - December State Revenue Forecast - State budget gap of \$0.8B to \$1.2B 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.
- Proposed funding cut to non-equalized Specific Ownership Tax in 2027-28 with a potential impact to BVSD of \$6.5M-\$7.0M
- Implementation of the School Finance Act passed in the 2025 legislative session with expectations of reduced funding in 2027-28 and beyond
- Contractual and operational price escalations
- Continued implementation of strategic initiatives
- Reserves for continued fiscal stability



## Enrollment FTE Projections

The 2026-27 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.



## District-Wide Enrollment

The total number of BVSD students (PK-12) estimated for the fall of 2026 shows a decrease of 488 enrolled students compared to the October 1, 2025, 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 470.6 FTE. However, for the 2026-27 year, BVSD will again average the pupil count as allowed per the State, which will result in an additional 427.8 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.

|                                                                                                                                   | 2025-26 Revised | 2025-26 Submitted | 2026-27 Proposed | COMPARISONS<br>2025-26 Revised to 2026-27 Proposed | 2025-26 Submitted to 2026-27 Proposed |
|-----------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|------------------|----------------------------------------------------|---------------------------------------|
| Total PK-12 Funded Enrollment (Heads)*                                                                                            | 27,461.0        | 27,461.0          | 26,973.0         | -488.0 / -1.78%                                    | -488.0 / -1.78%                       |
| <b>Total K-12 Funded Student Full Time Equivalent (FTE)</b>                                                                       | <b>26,581.1</b> | <b>26,581.1</b>   | <b>26,110.5</b>  | <b>-470.6 / -1.77%</b>                             | <b>-470.6 / -1.77%</b>                |
| Add'l FTE due to averaging                                                                                                        | 496.3           | 496.3             | 427.8            |                                                    |                                       |
| <b>Total Funded Pupil Count (FTE)**</b>                                                                                           | <b>27,077.4</b> | <b>27,077.4</b>   | <b>26,538.3</b>  | <b>-539.1 / -1.99%</b>                             | <b>-539.1 / -1.99%</b>                |
| * Total Enrollment (Heads) includes all PK students estimated to be enrolled on October 1st.                                      |                 |                   |                  |                                                    |                                       |
| ** If the Total Funded Pupil Count FTE exceeds the Total Funded Student Full Time Equivalent, the funded pupil count is averaged. |                 |                   |                  |                                                    |                                       |

## District-Wide Student FTE

Examination of enrollment reveals that K-12 General Operating Fund in-person student FTE will decrease by 477.6 FTE, while online FTE will decrease by 11.0 FTE; the K-12 Charter School FTE increased by 18.0 FTE. Note the change to Total Funded Pupil Count includes the state benefit of averaging pupil enrollment for funding purposes.

|                                                                                                                                 | 2025-26 Revised | 2025-26 Submitted | 2026-27 Proposed | COMPARISONS<br>2025-26 Revised to 2026-27 Proposed | 2025-26 Submitted to 2026-27 Proposed |
|---------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|------------------|----------------------------------------------------|---------------------------------------|
| K-12 General FTE                                                                                                                | 24,001.1        | 24,001.1          | 23,523.5         | -477.6 / -1.99%                                    | -477.6 / -1.99%                       |
| K-12 Charter FTE*                                                                                                               | 2,359.0         | 2,359.0           | 2,377.0          | 18.0 / 0.76%                                       | 18.0 / 0.76%                          |
| Online FTE                                                                                                                      | 221.0           | 221.0             | 210.0            | -11.0 / -4.98%                                     | -11.0 / -4.98%                        |
| <b>Total Student Full Time Equivalent</b>                                                                                       | <b>26,581.1</b> | <b>26,581.1</b>   | <b>26,110.5</b>  | <b>-470.6 / -1.77%</b>                             | <b>-470.6 / -1.77%</b>                |
| Add'l FTE due to Averaging                                                                                                      | 496.3           | 496.3             | 427.8            |                                                    |                                       |
| <b>Total Funded Pupil Count</b>                                                                                                 | <b>27,077.4</b> | <b>27,077.4</b>   | <b>26,538.3</b>  | <b>-539.1 / -1.99%</b>                             | <b>-539.1 / -1.99%</b>                |
| *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 flat enrollment of preschool students projected on October 1st as compared to 2025-26. Beginning 2023-24, funding for preschool students changed from an October count to monthly enrollment and payment count and the Preschool program is estimating increasing the monthly enrollments throughout the year. The chart below represents the prior format of counting students as of October 1.

|                                    | 2025-26 Revised | 2025-26 Submitted | 2026-27 Proposed | COMPARISONS<br>2025-26 Revised to 2026-27 Proposed | 2025-26 Submitted to 2026-27 Proposed |
|------------------------------------|-----------------|-------------------|------------------|----------------------------------------------------|---------------------------------------|
| Special Education                  | 293.0           | 293.0             | 293.0            | 0.0 / 0.00%                                        | 0.0 / 0.00%                           |
| Colorado Universal Preschool (UPK) | 355.0           | 355.0             | 355.0            | 0.0 / 0.00%                                        | 0.0 / 0.00%                           |
| Not-eligible for funding           | 0.0             | 0.0               | 0.0              | 0.0 / N/A                                          | 0.0 / N/A                             |
| Tuition                            | 181.0           | 181.0             | 181.0            | 0.0 / 0.00%                                        | 0.0 / 0.00%                           |
| <b>Total PK Enrollment</b>         | <b>829.0</b>    | <b>829.0</b>      | <b>829.0</b>     | <b>0.0 / 0.00%</b>                                 | <b>0.0 / 0.00%</b>                    |



## 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 Status % 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 2026-27 budgeted full-time employees in BVSD in all funds, including Charters, is 3,774.638. This is a decrease of approximately 2.18 percent from the 2025-26 fiscal year. Staff FTE is allocated based on projected student enrollment, which continues to decline.

|                                   | 2022-23          | 2023-24          | 2024-25          | 2025-26          | 2026-27          |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
| Classroom Teachers                | 1684.032         | 1692.364         | 1658.967         | 1622.664         | 1628.448         |
| Other Teachers*                   | 232.155          | 278.762          | 269.233          | 262.542          | 244.848          |
| Psych/Social Workers/OT/PT/Nurses | 137.820          | 140.177          | 154.594          | 158.892          | 139.142          |
| Admin/Principals                  | 173.949          | 177.516          | 174.712          | 181.240          | 176.479          |
| Professional Support              | 173.283          | 183.835          | 180.333          | 177.453          | 166.953          |
| Technical Support                 | 57.077           | 46.495           | 51.107           | 50.001           | 49.000           |
| Paraeducators/Liaisons/Monitors   | 644.525          | 701.928          | 658.483          | 668.819          | 638.699          |
| Office/Administrative Support     | 235.698          | 246.333          | 242.297          | 228.554          | 230.715          |
| Trades and Services               | 564.652          | 559.853          | 517.793          | 508.605          | 500.354          |
| <b>TOTAL FTE:</b>                 | <b>3,903.191</b> | <b>4,027.238</b> | <b>3,907.519</b> | <b>3,858.770</b> | <b>3,774.638</b> |

\* 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 2026-27

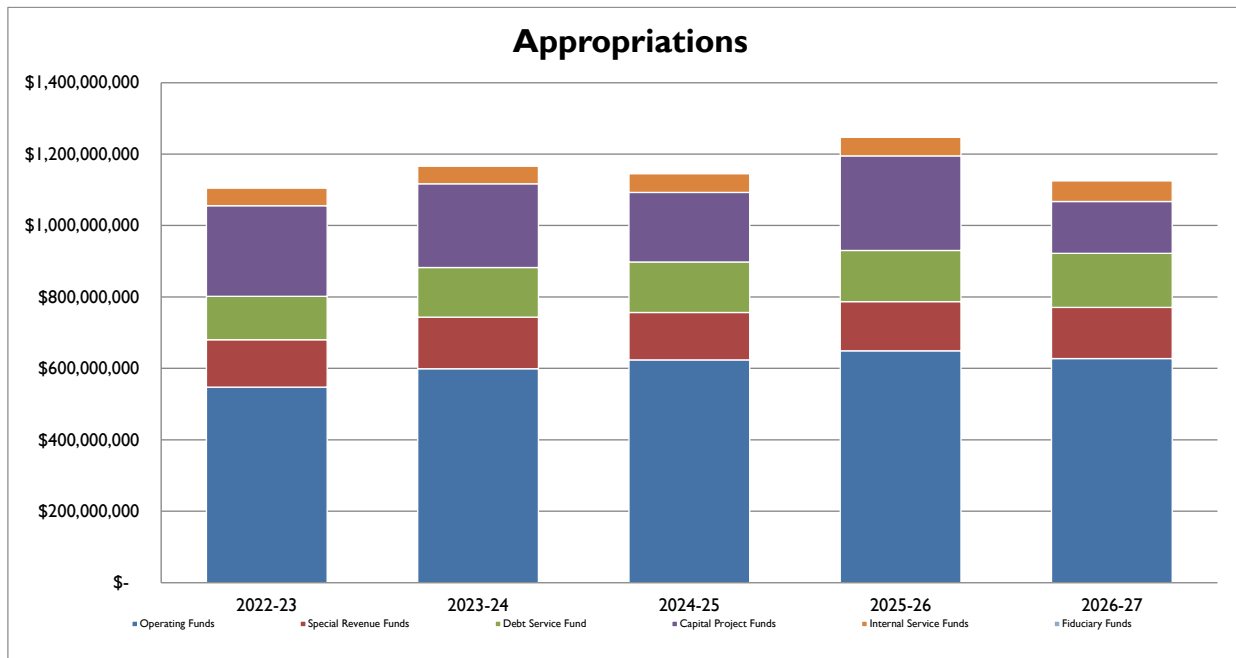
The adoption of the budget by the Board of Education includes the formal approval of both the Budget Resolution and the Appropriation Resolution, as defined in Colorado State Statute 22-44-103(1). The resolutions set the maximum amount of funds which can be utilized in a given fiscal year. All available 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).

| <b>General Fund</b>                     | <b>Expenditures</b>   | <b>Reserves</b>      | <b>Transfers Out</b> | <b>Ending Balance</b> | <b>2026-27<br/>Appropriation</b> |
|-----------------------------------------|-----------------------|----------------------|----------------------|-----------------------|----------------------------------|
| <b><u>Operating Funds</u></b>           |                       |                      |                      |                       |                                  |
| General Operating Fund                  | \$ 386,231,155        | \$ 44,189,497        | \$ 70,755,401        | \$ 5,437,892          | \$ 506,613,945                   |
| Charter Schools                         | 40,707,249            | 1,227,722            | -                    | 11,925,576            | 53,860,547                       |
| PERA On-Behalf                          | 6,000,000             | -                    | -                    | -                     | 6,000,000                        |
| Differentiated School Support Fund      | 5,315,315             | 159,459              | -                    | 11,585,914            | 17,060,688                       |
| Athletics Fund                          | 4,475,044             | 134,209              | -                    | -                     | 4,609,253                        |
| Preschool Fund                          | 15,799,758            | 448,772              | -                    | -                     | 16,248,530                       |
| Risk Management Fund                    | 7,506,432             | 2,109,378            | -                    | -                     | 9,615,810                        |
| Community Schools Fund                  | 8,180,586             | 245,418              | 850,475              | 4,462,050             | 13,738,529                       |
| <b>Operating Funds Sub-Total</b>        | <b>\$ 474,215,539</b> | <b>\$ 48,514,455</b> | <b>\$ 71,605,876</b> | <b>\$ 33,411,432</b>  | <b>\$ 627,747,302</b>            |
| <b><u>Special Revenue Funds</u></b>     |                       |                      |                      |                       |                                  |
| Food Services Fund                      | \$ 16,784,170         | \$ 423,464           | \$ -                 | \$ -                  | \$ 17,207,634                    |
| Governmental Grants Fund                | 20,000,000            | -                    | -                    | -                     | 20,000,000                       |
| Transportation Fund                     | 20,149,500            | 1,410,465            | -                    | -                     | 21,559,965                       |
| Operations & Technology Fund            | 41,434,319            | 1,481,125            | -                    | 20,409,351            | 63,324,795                       |
| Student Activities Fund                 | 13,430,000            | 378,000              | -                    | 7,091,665             | 20,899,665                       |
| <b>Special Revenue Funds Sub-Total</b>  | <b>\$ 111,797,989</b> | <b>\$ 3,693,054</b>  | <b>\$ -</b>          | <b>\$ 27,501,016</b>  | <b>\$ 142,992,059</b>            |
| <b><u>Debt Service Fund</u></b>         |                       |                      |                      |                       |                                  |
| Bond Redemption Fund                    | \$ 83,506,434         | \$ -                 | \$ -                 | \$ 68,071,218         | \$ 151,577,652                   |
| <b>Debt Service Fund Sub-Total</b>      | <b>\$ 83,506,434</b>  | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ 68,071,218</b>  | <b>\$ 151,577,652</b>            |
| <b><u>Capital Project Funds</u></b>     |                       |                      |                      |                       |                                  |
| Building Fund                           | \$ 65,315,114         | \$ -                 | \$ -                 | \$ 65,723,687         | \$ 131,038,801                   |
| Capital Reserve Fund                    | 8,149,862             | 5,754,695            | -                    | -                     | 13,904,557                       |
| <b>Capital Project Funds Sub-Total</b>  | <b>\$ 73,464,976</b>  | <b>\$ 5,754,695</b>  | <b>\$ -</b>          | <b>\$ 65,723,687</b>  | <b>\$ 144,943,358</b>            |
| <b><u>Internal Service Funds</u></b>    |                       |                      |                      |                       |                                  |
| Health Insurance Fund                   | \$ 49,651,551         | \$ 3,162,644         | \$ -                 | \$ -                  | \$ 52,814,195                    |
| Dental Insurance Fund                   | 3,044,625             | 2,583,467            | -                    | -                     | 5,628,092                        |
| <b>Internal Service Funds Sub-Total</b> | <b>\$ 52,696,176</b>  | <b>\$ 5,746,111</b>  | <b>\$ -</b>          | <b>\$ -</b>           | <b>\$ 58,442,287</b>             |
| <b><u>Fiduciary Funds</u></b>           |                       |                      |                      |                       |                                  |
| Private Purpose Trust Fund              | \$ 100,000            | \$ -                 | \$ -                 | \$ 1,125,538          | \$ 1,225,538                     |
| <b>Fiduciary Funds Sub-Total</b>        | <b>\$ 100,000</b>     | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ 1,125,538</b>   | <b>\$ 1,225,538</b>              |
| <b>GRAND TOTAL:</b>                     | <b>\$ 795,781,114</b> | <b>\$ 63,708,315</b> | <b>\$ 71,605,876</b> | <b>\$ 195,832,891</b> | <b>\$ 1,126,928,196</b>          |

## All Funds (continued)

### Five Year Budgeted Appropriations by Fund Type

| Fund Type              | 2022-23                 | 2023-24                 | 2024-25                 | 2025-26                 | 2026-27                 |
|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Operating Funds        | \$ 547,447,468          | \$ 599,017,698          | \$ 623,631,543          | \$ 649,209,091          | \$ 627,747,302          |
| Special Revenue Funds  | 132,618,494             | 144,179,524             | 133,176,662             | 137,930,207             | 142,992,059             |
| Debt Service Fund      | 121,968,707             | 139,317,076             | 141,207,078             | 142,804,508             | 151,577,652             |
| Capital Project Funds  | 253,360,351             | 234,107,392             | 194,957,713             | 264,783,686             | 144,943,358             |
| Internal Service Funds | 49,414,716              | 49,677,686              | 52,668,830              | 52,215,991              | 58,442,287              |
| Fiduciary Funds        | 1,962,811               | 1,902,322               | 1,326,260               | 1,280,538               | 1,225,538               |
| <b>Total</b>           | <b>\$ 1,106,772,547</b> | <b>\$ 1,168,201,698</b> | <b>\$ 1,146,968,086</b> | <b>\$ 1,248,224,021</b> | <b>\$ 1,126,928,196</b> |



## 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.

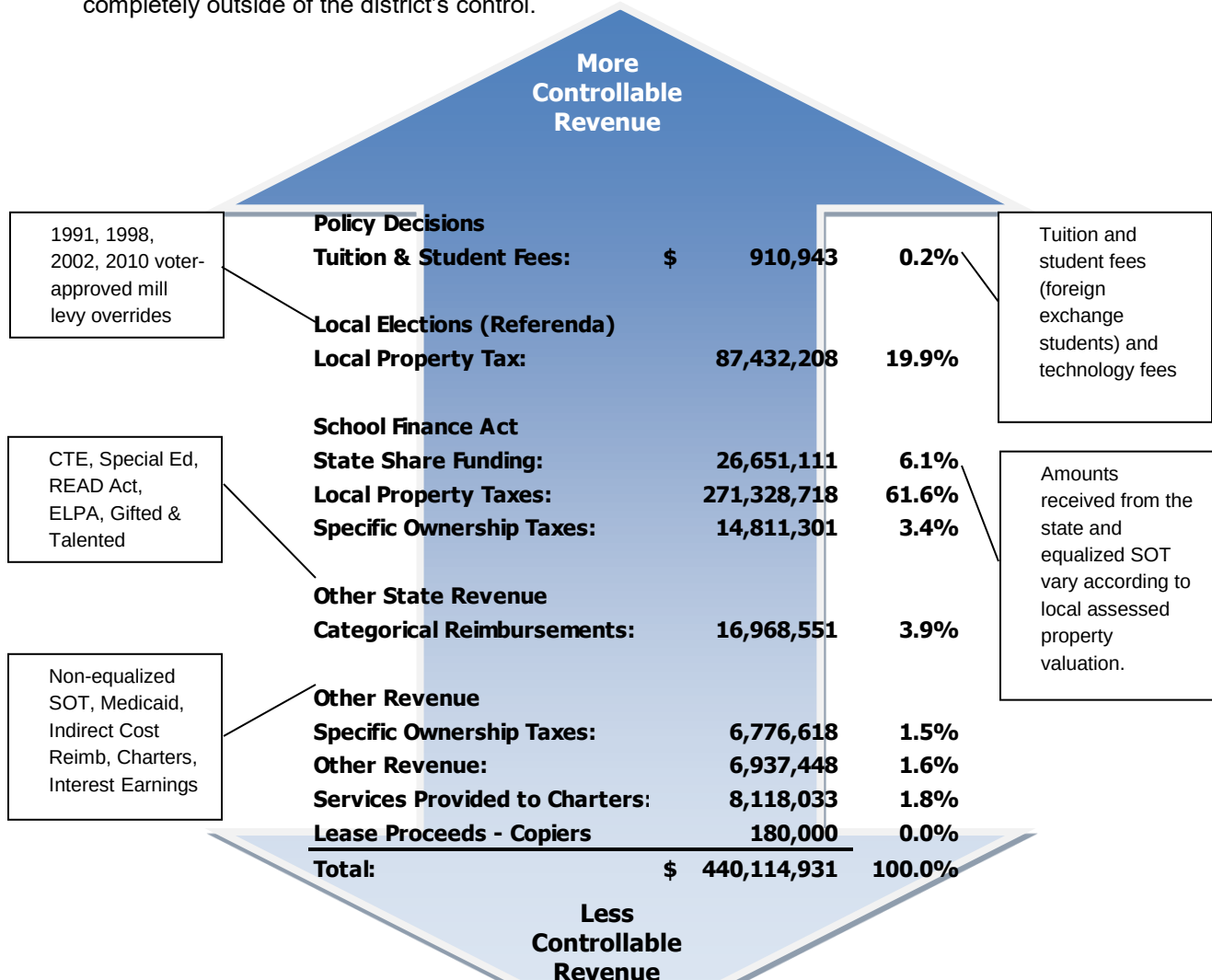


## General Operating Fund

### 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.

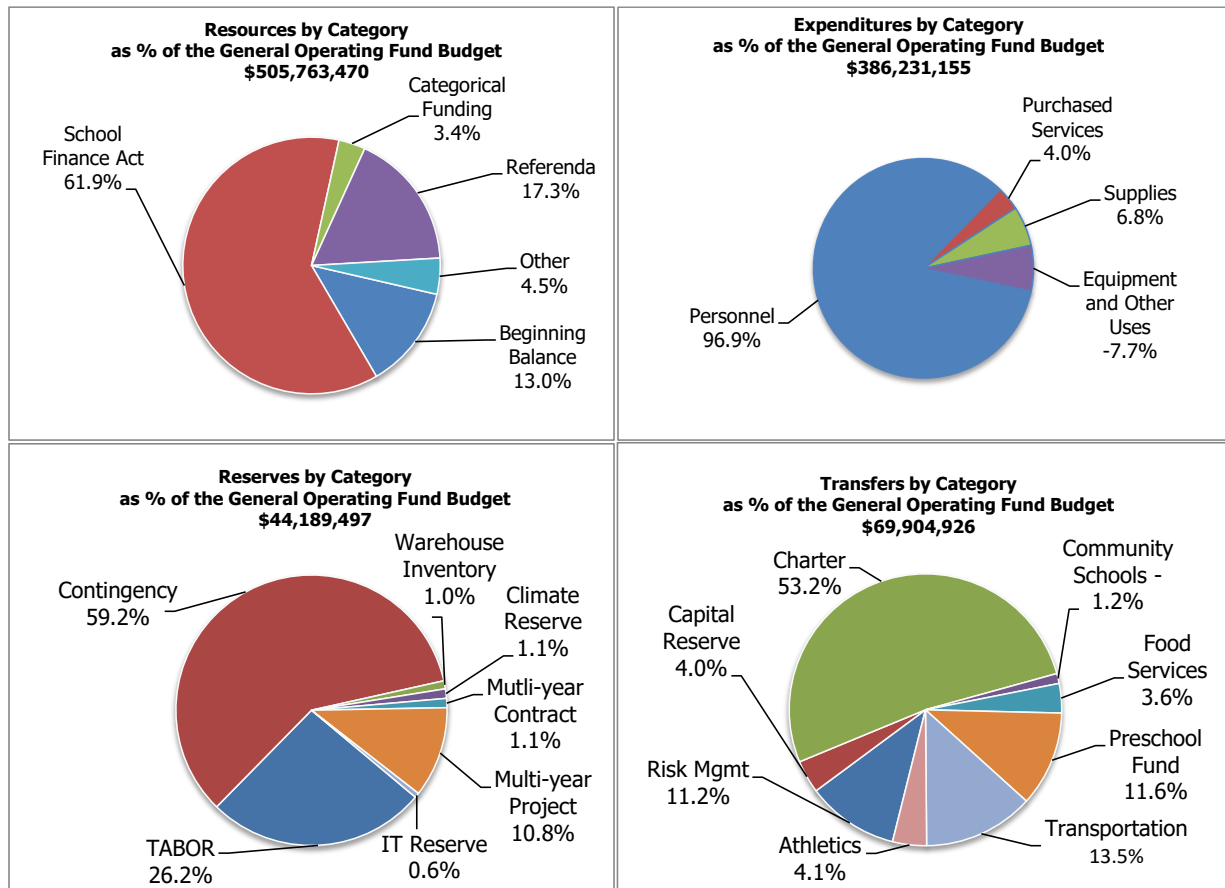
- The Board of Education can make policy decisions on what the district charges for its tuition and fees. This controllable revenue source comprises only 0.2 percent of total General Operating Fund revenue.
- The BVSD electorate has control over passing local property tax increases for school funding which represents 19.9 percent of the district's 2026-27 budgeted revenue. The board can only recommend placing a referendum on the ballot.
- The Colorado legislature determines BVSD's revenue from the SFA. BVSD voters have some control over who their state representatives are and how they vote on education issues. This less controllable revenue, combined with categorical reimbursements, totals 75.0 percent of BVSD's 2026-27 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 4.9 percent of BVSD's budgeted revenue, and are controlled primarily by economic factors completely outside of the district's control.



\*includes abatements and delinquent local property taxes

## General Operating Fund (continued)

### Summary of Assumptions



2026-27 Total Resources: \$505.8M

- \$19.2M decrease in resources from the 2025-26 Revised Budget is comprised of:
  - Removal of any one-time 2025-26 revenues including miscellaneous donations, Property Tax – Credits and Abatements, Interest, E-Rate Reimbursement, READ carryover and a settlement payment.
  - A decrease 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.
  - Flat budget in Property Tax – Delinquent, Lease proceeds, Specific Ownership Taxes – Non-equalized, Medicaid, Gifted and Talented reimbursement and CDE audit adjustments.
  - A slight increase in Indirect cost revenue which is charged to Food Service, Grant and Preschool Fund.
  - A slight increase ongoing to Miscellaneous to account for EV Charging revenue.
  - A slight increase to categorical funding in Special Education, Career and Technical and ELPA reimbursement.
  - An increase budgeted to be received by Charters for Purchased Services for the 2026-27 year.

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

2026-27 Total Expenditures: \$386.2M

- \$5.1M decrease in expenditures from the 2025-26 Revised Budget is comprised of:
  - Removal of any one-time 2025-26 expenditures.
  - Total compensation increases related to 1.0 percent COLA for all staff, step increases for non-BVEA staff, and health insurance rate increases for all staff.
  - Adjustment to cell phone benefits to become PERA includable.
  - 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 as well as special education support.
  - Addition of multi-year budget requests approved in the prior years which were held in contingency.
  - Ongoing expenditure for utility inflationary cost increases and an increase of ongoing FTE for an expansion of the APEX course offerings. Other items include removing ASCENT program expense as that program has been sunset by the State, additional budget for health services support, security maintenance and operations as well as Information Technology device inflation, and other fees, contracts and services.
  - One-time expenditures for staffing reserves, Grad+, textbook materials (prepaid accounting item), Special Education Moderate Need student pilot program, Strategic Plan Implementation, negotiated compensation such as RBT, hard to fill stipends, snow stipends, additional BVPA holiday and day off compensation, BVSD Enrollment Showcase, health curriculum, Teacher Substitute pay increase as well as other fees, contracts and services.

2026-27 Total Reserves: \$44.2M

- \$9.9M net decrease in Reserves from the 2025-26 Revised Budget is comprised of:
  - An overall decrease in expenditures will result in a decrease of the required TABOR and contingency reserves. In 2026-27 there is \$4.8M 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 textbook and materials prepaid accounting items, multi year approvals for Grad Plus and Family Engagement, and future staff commitments negotiated which continue for the 2027-28 school year.

## General Operating Fund (continued)

### Summary of Assumptions (continued)

2026-27 Total Transfers: \$69.9M

- \$6.9M net decrease in Transfers from the General Operating Fund from the 2025-26 Revised Budget is comprised of:
  - Removal of any one-time 2025-26 transfers including \$9.0M for Differentiated School Support.
  - Increase of ongoing transfers to funds, as needed, pertaining to 1.0 percent COLA, step increases, negotiation schedule adjustments, and health insurance rate increase of 4.6 percent.
  - Activity to the Preschool Fund to support program as the revenue allocated from The Colorado Department of Early Childhood is flat as compared to 2025-26 as well as support Enrichment calendar and work time change to account for more staff eligible for benefits including health insurance and holidays.
  - Decrease in Capital Reserve Fund due to removal of one-time transfer in 2025-26.
  - Food Services Fund decrease due to a one-time grant to offset food costs, offset by a small increase for utility rate increases and compensation adjustments such as COLA, steps, and health.
  - Increase to the Transportation Fund for support of McKinney-Vento transportation, a small increase in utility rate increases, COLA, steps and health insurance as well as a change to the BVCEA salary schedule and stipends that will be paid.
  - An increase one-time and ongoing from Community Schools Fund to support schools renting out their buildings as well as support for the Maintenance and Operations department.
  - 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

|                                                             | 22-23<br>REVISED<br>BUDGET | 23-24<br>REVISED<br>BUDGET | 24-25<br>REVISED<br>BUDGET | 25-26<br>REVISED<br>BUDGET | 26-27<br>PROPOSED<br>BUDGET | % of<br>Total  |
|-------------------------------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|----------------|
| <b>INSTRUCTION</b>                                          | <b>\$250,951,874</b>       | <b>\$262,687,714</b>       | <b>\$278,688,614</b>       | <b>\$274,832,062</b>       | <b>\$271,297,777</b>        | <b>70.26%</b>  |
| Regular Education                                           | 186,789,897                | 194,366,420                | 204,248,015                | 197,115,575                | 193,800,843                 | 50.19%         |
| Special Education                                           | 46,217,439                 | 51,079,027                 | 56,910,738                 | 61,146,652                 | 59,617,455                  | 15.44%         |
| Career and Technical Education                              | 6,628,541                  | 4,611,370                  | 5,611,086                  | 4,189,615                  | 7,171,355                   | 1.86%          |
| Cocurricular Education and Athletics                        | 1,212,549                  | 1,164,309                  | 1,061,991                  | 1,781,476                  | 1,578,332                   | 0.41%          |
| Culturally and Linguistically<br>Diverse Education          | 8,292,685                  | 8,811,898                  | 8,786,613                  | 9,505,491                  | 8,304,054                   | 2.15%          |
| Gifted and Talented Education                               | 1,810,763                  | 2,654,690                  | 2,070,171                  | 1,093,253                  | 825,738                     | 0.21%          |
| <b>INSTRUCTIONAL SUPPORT</b>                                | <b>\$35,207,272</b>        | <b>\$37,973,351</b>        | <b>\$43,233,562</b>        | <b>\$42,629,230</b>        | <b>\$39,922,226</b>         | <b>10.34%</b>  |
| Student Services                                            | 20,333,128                 | 24,624,518                 | 26,895,673                 | 26,003,681                 | 24,007,877                  | 6.22%          |
| Instructional Staff Support                                 | 14,874,144                 | 13,348,833                 | 16,337,889                 | 16,625,549                 | 15,914,349                  | 4.12%          |
| <b>SCHOOL ADMINISTRATION<br/>AND OPERATIONS</b>             | <b>\$38,252,481</b>        | <b>\$39,731,901</b>        | <b>\$44,772,234</b>        | <b>\$45,702,436</b>        | <b>\$48,686,298</b>         | <b>12.60%</b>  |
| School Administration                                       | 28,920,097                 | 31,032,449                 | 33,684,220                 | 32,271,650                 | 31,598,042                  | 8.18%          |
| Operations and Maintenance                                  | 9,332,384                  | 8,699,452                  | 11,088,014                 | 13,430,786                 | 17,088,256                  | 4.42%          |
| <b>DISTRICT WIDE SERVICES<br/>AND COMMUNITY OBLIGATIONS</b> | <b>\$26,989,964</b>        | <b>\$27,707,378</b>        | <b>\$28,736,177</b>        | <b>\$28,185,298</b>        | <b>\$26,324,854</b>         | <b>6.81%</b>   |
| General Administration                                      | 6,046,065                  | 5,049,313                  | 5,220,786                  | 5,727,805                  | 5,022,628                   | 1.30%          |
| Business Services                                           | 5,419,030                  | 5,622,150                  | 5,400,831                  | 6,073,607                  | 5,924,968                   | 1.53%          |
| Central Services                                            | 15,524,869                 | 17,035,915                 | 18,114,560                 | 16,383,886                 | 15,377,258                  | 3.98%          |
| <b>GRAND TOTAL</b>                                          | <b>\$351,401,591</b>       | <b>\$368,100,344</b>       | <b>\$395,430,587</b>       | <b>\$391,349,026</b>       | <b>\$386,231,155</b>        | <b>100.00%</b> |



#### 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 2026-27 Proposed Budget adjustment plan outlines notable changes to the General Operating Fund's expenditure budget, comparing the 2025-26 Revised Budget to the current year's budget.

| All Program Areas                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                       |                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|
| Provides \$1.5M and \$2.7M increases in step (non-BVEA staff) and 1.0 COLA increases (for all staff), \$948K for variable benefits related to the step and COLA raises, \$1.2M 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 and \$2.2M reduction in staffing formula teacher and paraeducator due to decline in enrollment. Ongoing increases of \$1.3M for BVCEA compensation including market adjustments, \$156K for BVPA compensation impacts for subs to cover additional annual leave, \$515K for BVEA compensation including salary transition impacts, and \$76K for BVEOP for compensation for market adjustments. Also added is the impact of ongoing PERA expense for including the value of the cell phone stipends \$53K. Reduction was made in ELD Staffing and Custodial Staffing due to changes in charter contracts (\$270K). An approved APEX program expansion \$410K and as needed Vison and Hearing Screeners \$15K was built in ongoing. One-time BVPA compensation (president, RBT, extra holiday, early retirement) \$526K, one-time BVCEA Snow Stipend and President \$105K, and one-time BVEA compensation has been included (hard to fill stipends, salary transition impact) \$1.9M. Staffing formulas for staff have been adjusted due to enrollment impacts. |                       |                       |
| Instruction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                       | Department            |
| Remove 2024-25 One-time Textbook and Instructional Materials                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | \$ (6,134,779)        | All Schools           |
| Remove 2024-25 One-time School Resource Allocation Carryover                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | (380,110)             | All Schools           |
| Remove 2024-25 One-time Heatherwood STEAM program                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | (216,026)             | Elementary School     |
| Remove 2024-25 One-time Special Education Staffing Reserve                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | (1,089,991)           | All Schools           |
| <b>Subtotal Changes In Carryover Funds</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>\$ (7,820,906)</b> |                       |
| Add Ongoing APEX Program support                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$ 31,500             | APEX                  |
| Add Ongoing Professional Services support                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 5,000                 | High School           |
| Add 1:Web Program support                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 11,654                | BVSD Online           |
| Remove Ongoing ASCENT Program elimination from the State                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | (230,000)             | Concurrent Enrollment |
| Remove Ongoing SRA due to declining enrollment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | (99,000)              | All Schools           |
| <b>Subtotal Changes In Ongoing Funding</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>\$ (280,846)</b>   |                       |
| Remove One-time PERA Audit Adjustment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$ (400,000)          | District Wide         |
| Remove One-time Summer Summit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | (550,690)             | Various Schools       |
| Remove One-time Instructional Staff due to October Count adjustment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | (385,613)             | District Wide         |
| Remove One-time Textbook Materials PE High School                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | (85,378)              | High School           |
| Remove One-time Concurrent Enrollment Tuition to Post Secondary Sites                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | (60,000)              | High School           |
| Remove One-time Out of District Placements Special Education                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | (351,000)             | Special Education     |
| Remove One-time Impact on Education support                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (184,000)             | Various Schools       |
| Remove One-time Grad Plus Support Stipends                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | (111,512)             | Grad Plus             |
| Remove One-time Credit Recovery software                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | (30,000)              | Secondary Schools     |
| Remove One-time Vocabulary.com and Membeam software                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | (36,500)              | District Wide         |
| Remove One-time Moderate Need Special Education program (FTE)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | (1,056,083)           | Special Education     |
| Remove One-time Staffing Reserve                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | (2,964,366)           | District Wide         |
| Remove One-time English Language Arts Materials                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | (200,000)             | Literacy              |
| Remove One-time Seal of Climate Literacy supplies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | (5,000)               | Secondary Schools     |
| Remove One-time Bilingual Expansion Materials                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | (10,600)              | Middle School Level   |
| Add One-time Staffing Reserve                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2,500,000             | District Wide         |
| Add One-time Substitute Teacher Pay - professional development and Emeritus position                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1,500,000             | District Wide         |
| Add One-time Special Education Staffing Reserve                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1,200,000             | Special Education     |
| Add One-time Textbook Materials (prepaid item)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 940,487               | District Wide         |
| Add One-time Moderate Need Special Education program (FTE)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 2,171,700             | Special Education     |
| Add One-time Grad Plus Support Stipends                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 111,494               | Grad Plus             |
| <b>Subtotal Changes in One-Time Funding</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>\$ 1,992,939</b>   |                       |
| <b>Instruction Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>\$ (6,108,813)</b> |                       |



## General Operating Fund (continued)

### Budget Adjustment Plan (continued)

| Student Support Services                    |                       | Department              |
|---------------------------------------------|-----------------------|-------------------------|
| Remove 2024-25 Special Carryover request    | \$ (55,752)           | Superintendent's Office |
| Remove 2024-25 Medicaid Carryover           | (1,508,417)           | Nursing Services        |
| <b>Subtotal Changes In Carryover Funds</b>  | <b>\$ (1,564,169)</b> |                         |
| Add Ongoing Health Services AED Everywhere  | \$ 17,876             | District Wide           |
| <b>Subtotal Changes In Ongoing Funding</b>  | <b>\$ 17,876</b>      |                         |
| Remove One-time Translations                | \$ (175,000)          | Communications          |
| Remove One-time Enrollment Software         | (4,851)               | Student Enrollment      |
| Remove One-time Health Curriculum Support   | (60,000)              | Nursing Services        |
| Add One-time Health Curriculum Support      | 106,500               | Nursing Services        |
| Add One-time Grad Plus building (FTE)       | 275,000               | High School             |
| Add One-time Health Services support (FTE)  | 187,500               | Nursing Services        |
| <b>Subtotal Changes In One-Time Funding</b> | <b>\$ 329,149</b>     |                         |
| <b>Student Support Services Total</b>       | <b>\$ (1,217,144)</b> |                         |

| Instructional Support Programs                           |                     | Department             |
|----------------------------------------------------------|---------------------|------------------------|
| Remove 2024-25 BVPA Tuition Carryover                    | \$ (57,719)         | District Wide          |
| Remove 2024-25 Special Carryover request                 | (3,000)             | Curriculum             |
| <b>Subtotal Changes In Carryover Funds</b>               | <b>\$ (60,719)</b>  |                        |
| Remove One-time READ Act support                         | \$ (49,872)         | Literacy               |
| Remove One-time Student and Staff Information Technology | (375,000)           | Information Technology |
| Remove One-time Special Education settlements            | (320,000)           | Special Education      |
| Remove One-time Family Engagement Teams                  | (7,920)             | Various Locations      |
| Remove One-time Strategic Plan Implementation (FTE)      | (1,000,000)         | District Wide          |
| Add One-time Credit Recovery software                    | 30,000              | High Schools           |
| Add One-time Family Engagement Teams                     | 7,920               | Various Locations      |
| Add One-time Strategic Plan Implementation (FTE)         | 1,000,000           | District Wide          |
| <b>Subtotal Changes in One-Time Funding</b>              | <b>\$ (714,872)</b> |                        |
| <b>Instructional Support Programs Total</b>              | <b>\$ (775,591)</b> |                        |

| School Administration and Operations                          |                       | Department              |
|---------------------------------------------------------------|-----------------------|-------------------------|
| Remove 2024-25 Department Special Carryover Requests          | \$ (381,152)          | Various Departments     |
| Remove 2024-25 University of Virginia (UVA) Support           | (195,347)             | Superintendent's Office |
| <b>Subtotal Changes In Carryover Funds</b>                    | <b>\$ (576,499)</b>   |                         |
| Add Ongoing Utility inflation increases                       | \$ 629,180            | District-Wide           |
| Add Ongoing Custodial Supply                                  | 20,000                | All Schools             |
| Add Ongoing Security staff and student badges                 | 45,000                | District-Wide           |
| Add Ongoing Maintenance and Operations                        | 700,000               | District-Wide           |
| Add Ongoing Operations and Technology Fund Transfer           | (3,745,000)           | District-Wide           |
| <b>Subtotal Changes in Ongoing Funding</b>                    | <b>\$ (2,350,820)</b> |                         |
| Remove One-time Market Review consultant                      | \$ (100,000)          | District Wide           |
| Remove One-time BVPA and BVCEA President support              | (64,535)              | Human Resources         |
| Remove One-time Legal Office                                  | (300,000)             | Legal Office            |
| Remove One-time BVSD Showcase                                 | (130,000)             | District Wide           |
| Remove One-time Long Range Planning                           | (150,000)             | Operations              |
| Remove One-time Safety Red Buckets                            | (110,000)             | Operations              |
| Remove One-time Maintenance                                   | (190,000)             | Operations              |
| Remove One-time Security professional development and badging | (84,180)              | Security                |
| Add One-time Campus Monitors (FTE)                            | 432,070               | High Schools            |
| Add One-time Long Range Planning Impact                       | 5,000,000             | District Wide           |
| Add One-time BVSD Showcase                                    | 175,000               | District Wide           |
| Add One-time Maintenance and Operations                       | 271,000               | District Wide           |
| <b>Subtotal Changes in One-Time Funding</b>                   | <b>\$ 4,749,355</b>   |                         |

## General Operating Fund (continued)

## Budget Adjustment Plan (continued)

| District-Wide Services/Central Administration Department                   |                       |                            |
|----------------------------------------------------------------------------|-----------------------|----------------------------|
| Remove 2024-25 Information Technology Computer Refresh - Student and Staff | \$ (166,708)          | Information Technology     |
| <b>Subtotal Changes In Carryover Funds</b>                                 | <b>\$ (166,708)</b>   |                            |
| District-Wide Services/Central Administration (continued)                  |                       |                            |
| Add Ongoing Human Resource substitute software                             | \$ 15,000             | Information Technology     |
| Add Ongoing Employee Computer Tech Refresh                                 | 50,000                | Information Technology     |
| Add Ongoing Operations and Technology Fund Transfer                        | (65,000)              | Information Technology     |
| Add Ongoing Software and Phone inflation                                   | 100,000               | Information Technology     |
| Add Ongoing State and Federal work place posters                           | 16,600                | Human Resources            |
| <b>Subtotal Changes in Ongoing Funding</b>                                 | <b>\$ 116,600</b>     |                            |
| Remove One-time Communications Marketing and Support                       | \$ (25,000)           | Communications             |
| Remove One-time Snow Stipend                                               | (109,127)             | Operations and Maintenance |
| <b>Subtotal Changes in One-Time Funding</b>                                | <b>\$ (134,127)</b>   |                            |
| <b>District-Wide Services/Central Administration Total</b>                 | <b>\$ (184,235)</b>   |                            |
| <b>All Program Areas Total</b>                                             | <b>\$ (5,050,400)</b> |                            |



## General Operating Fund (continued)

### Summary of Changes in FTE

This a summary of the General Fund base positions.

|                                                                                                    |          |                      |
|----------------------------------------------------------------------------------------------------|----------|----------------------|
| <b>2025-26 REVISED BUDGET</b>                                                                      |          | <b>2,793.193 FTE</b> |
| <b>ADMINISTRATION CHANGES</b>                                                                      |          |                      |
| <b>605 CURRICULUM, ASSESSMENT &amp; INSTRUCTION</b>                                                | Change   | <b>(0.500)</b>       |
| Budget Reorganization for Strategic Realignment of Administrative Resources                        | (0.5000) |                      |
| <b>607 STRATEGIC INITIATIVES</b>                                                                   | Change   | <b>(1.000)</b>       |
| Budget Reorganization for Strategic Realignment of Administrative Resources                        | (1.0000) |                      |
| <b>614 INSTITUTIONAL EQUITY</b>                                                                    | Change   | <b>(0.500)</b>       |
| Budget Reorganization GT TOSA to GT Director                                                       | (0.5000) |                      |
| <b>616 LANGUAGE, CULTURE &amp; EQUITY</b>                                                          | Change   | <b>(0.700)</b>       |
| Remove ELD Teachers due to charter negotiations                                                    | (0.700)  |                      |
| <b>643 ENVIRONMENTAL SERVICES</b>                                                                  | Change   | <b>(3.350)</b>       |
| Remove Custodians due to charter negotiations                                                      | (1.750)  |                      |
| Budget Reorganization Security Manager and Executive Director of Safety and Transportation         | (1.600)  |                      |
| <b>687 HUMAN RESOURCES</b>                                                                         | Change   | <b>(0.587)</b>       |
| Budget Reorganization Operations Recruitment Specialist                                            | 0.100    |                      |
| Remove One-time PARA and Unit C President                                                          | (0.687)  |                      |
| <b>689 INFORMATION TECHNOLOGY</b>                                                                  | Change   | <b>(2.000)</b>       |
| Budget Reorganization for Strategic Realignment of Administrative Resources                        | (2.0000) |                      |
| <b>SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)</b>                                          |          | <b>(8.637)</b>       |
| <b>SCHOOL CHANGES</b>                                                                              | Change   |                      |
| Staffing Formula - Elementary Teachers                                                             | (6.265)  |                      |
| Staffing Formula - Middle School Teachers                                                          | (7.397)  |                      |
| Staffing Formula - High School Teachers                                                            | (0.819)  |                      |
| Staffing Formula - Elementary Paras                                                                | (0.706)  |                      |
| Staffing Formula - Middle School Paras                                                             | (0.383)  |                      |
| Staffing Formula - High School Paras                                                               | (0.027)  |                      |
| Staffing Formula - Elementary Specials                                                             | (1.106)  |                      |
| Remove 2025-2026 Staffing Formula - Elementary Teachers - One-time due to staffing reserve balance | (1.466)  |                      |
| Remove 2025-2026 Staffing Formula - Elementary Paras - One-time due to staffing reserve balance    | (0.676)  |                      |
| Remove 2025-2026 Staffing Formula - Middle Teachers - One-time due to staffing reserve balance     | (1.001)  |                      |
| Remove 2025-2026 Staffing Formula - Middle Paras - One-time due to staffing reserve balance        | (0.178)  |                      |
| Remove 2025-2026 One-time Special Education Moderate Need Teachers                                 | (7.000)  |                      |
| Remove 2025-2026 One-time Special Education Moderate Need TOSA                                     | (1.000)  |                      |
| Remove 2025-2026 One-time Grad Plus Building Coordinators                                          | (2.500)  |                      |
| Remove 2025-2026 One-time STEAM TOSA - Heatherwood                                                 | (0.500)  |                      |
| Add One-time Grad Plus Building Coordinators                                                       | 2.500    |                      |
| Add One-time and Ongoing FTE to balance to allocations                                             | (0.0050) |                      |
| Add One-time STEAM TOSA - Heatherwood                                                              | 0.500    |                      |
| Add One-time Campus Monitors                                                                       | 6.500    |                      |
| Add One-time TOSA Moderate Need Special Education Coach                                            | 1.000    |                      |
| Add One-time Moderate Need Special Education Teachers                                              | 13.000   |                      |
| Add One-time Moderate Need Special Education Paras                                                 | 5.000    |                      |
| Add Ongoing FTE from Strategic Realignment of Administrative Resources (Teacher FTE value)         | 7.850    |                      |
| Add Ongoing APEX Teacher - program expansion                                                       | 3.000    |                      |
| <b>SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)</b>                                                  |          | <b>8.321</b>         |
| <b>TOTAL STAFFING FTE ADDITIONS/REDUCTIONS</b>                                                     |          | <b>(0.316)</b>       |
| <b>2026-27 PROPOSED BUDGET</b>                                                                     |          | <b>2,792.877 FTE</b> |

## 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 Community Bond Oversight Committee was appointed in May 2023 to provide accountability and transparency of the fulfillment of the program through independent monitoring and review of the implementation of the projects. In addition, the group will review and take action on recommendations from staff for any significant changes in the scope and/or budget of existing or new projects and advise the Board of its actions on these recommendations.



## Capital Projects (continued)

### Status

The first series of bonds in the amount of \$187,335,000 were issued in April 2023. The program is structured to be implemented in four phases over six years. The first issuance will provide funding for the completion of the first two phases and design work for the third phase.

Phase 1 projects began design in 2023 and most of them completed construction in the third and fourth quarters of 2024. Three larger projects (Broomfield High, Centaurus High, New Vista High) completed construction in 2025.

Design for Phase 2 projects was completed in 2024 and most projects completed construction in 2025. For the larger high school projects and BVSD's career and technical education campus, construction will continue over two summers into 2026.

Project teams for Phase 3 projects were hired in the fourth quarter of 2024. Design was completed and the project contracts were amended to include construction pricing in the fourth quarter of 2025. Construction is scheduled to be completed for all projects in 2026 except Fairview High School, which will continue into 2027.

Project teams for Phase 4 projects were hired in the fourth quarter of 2025. Design will be completed in 2026, with construction occurring in 2027.

The sale of the second series of bonds is anticipated to occur in the second quarter of 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<br>7/1/24    | Additions           | Payments             | Balances<br>6/30/25   | Due Within<br>One Year |
|--------------------------------|-----------------------|---------------------|----------------------|-----------------------|------------------------|
| <b>Governmental Activities</b> |                       |                     |                      |                       |                        |
| 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                          | <u>\$ 980,855,073</u> | <u>\$ 5,612,747</u> | <u>\$ 41,958,654</u> | <u>\$ 944,509,166</u> | <u>\$ 47,800,457</u>   |

\*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](http://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 2026-27 Proposed 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 2026-27 Proposed 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.





# BOULDER VALLEY SCHOOL DISTRICT

## ORGANIZATIONAL SECTION

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## **Profile of the Government**

Boulder Valley School District RE-2 (BVSD) is a public school district and body corporate, organized and existing under the School District Organization Act of 1965, Article 30, Title 22, and Colorado Revised Statutes. The district has the authority to determine its own budget, levy taxes or set rates or charges, and issue bonded debt without approval from the state or by another government, making BVSD fiscally independent.

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

BVSD is located in Boulder County near the foothills of the Rocky Mountains, approximately twenty miles northwest of Denver. Its boundaries encompass approximately 500 square miles in Boulder, Broomfield, and Gilpin Counties and contain a population of approximately 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 179 school districts. What may not be as well-known is the shared determination of our students, parents, teachers, administrators, and community leaders to make BVSD the educational answer for each student in our district regardless of circumstance or background. Each child brings a unique and worthwhile contribution to our learning community.

### **Vision**

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

### **Mission**

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

### **Value Statements**

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



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.
- **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 through 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 through an easily accessible online data visualization tool.

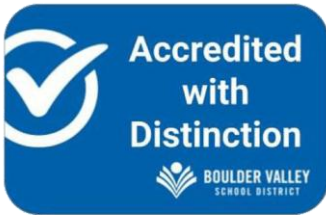
### Defined Success by 2029

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)

### 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

## 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 2026-27 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 9, 2025.

- 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](http://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.

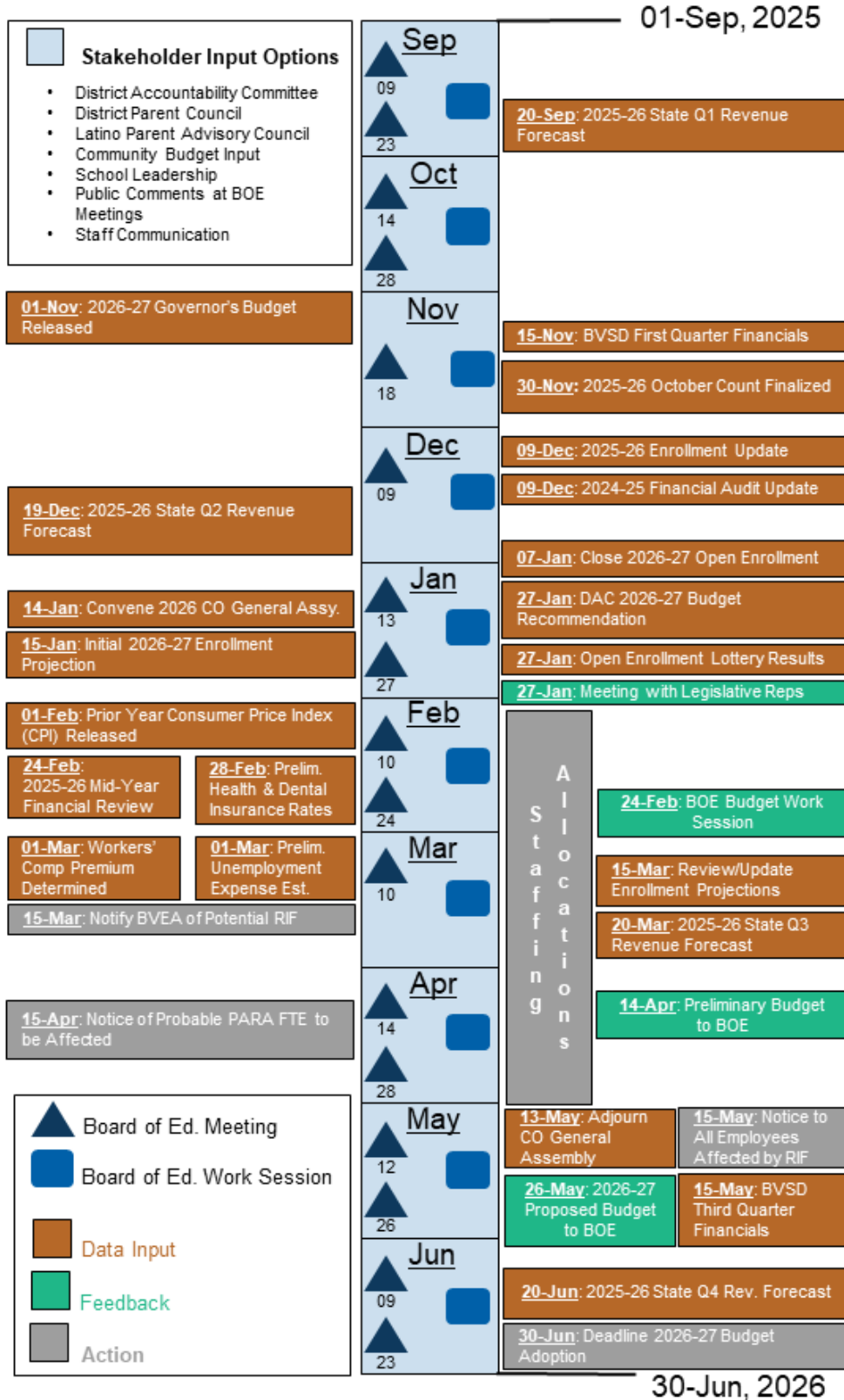
**Budget Revision** The final phase of budget development is the modification of the June adopted budget based on final prior year financial data and updated enrollment information gained during the first two months of school. The law provides the opportunity for a board of education to adjust revenues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

## 2026-27 Budget Development Process Milestones





## **Basis of Budgeting and Accounting**

Colorado Local Government Uniform Accounting and Budget Laws require that a budget be adopted and reported for all funds. Total expenditures for each fund may not exceed the amount appropriated. Appropriations for a fund may be increased provided they are offset by unanticipated revenue. All appropriations lapse at the end of the fiscal year. Supplemental appropriations that alter the total expenditures of any fund must be approved by the Board of Education.

This budget was prepared in compliance with the revenue, expenditure, tax limitation, and reserve requirements of Article X, Section 20 of the State Constitution (TABOR Amendment). This amendment prohibits school districts from increasing taxes, mill levies, revenues, or spending except by statutory defined limits. It also mandates “emergency reserves” of three percent of total government spending.

On November 2, 1999, the Boulder Valley School District voters passed a ballot issue that authorized the district to collect, retain, and spend all district revenues from any source received in 1999, and for each year thereafter, that are in excess of any revenue raising, spending, or other limitation in Article X, Section 20 of the Colorado Constitution.

Budgets for all funds are adopted on a basis consistent with GAAP. A GAAP budget includes all expenditures/expenses incurred and revenue earned during the period, regardless of the timing of when cash is actually received or paid. On a budgetary basis, the district has not budgeted a deficit fund balance and is in compliance with state legal requirements. The district’s definition of a balanced budget is in accordance with Colorado Revised Statute 22-44-105(1.5)(a) which states: “A budget adopted pursuant to this article shall not provide for expenditures, interfund transfers, or reserves in excess of available revenues and beginning fund balances.”

Supplemental budgets may be adopted in accordance with C.R.S. 22-44-110(5) and 22-44-110(6), in the event additional money becomes available. Budget amounts may be amended by transfer in accordance with BVSD district Policy DBJ. Policy DBJ is derived from C.R.S 22-44-112 that limits which funds are available for transfer. All budget transfers require the approval of the superintendent or designee.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the district considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Property taxes, specific ownership taxes, grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the district.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt services expenditures as well as expenditures related to compensated absences are recorded only when payment is due.

Enterprise Fund and Fiduciary Fund revenues and expenses are recognized on the accrual basis of accounting. Revenue is recognized in the accounting period in which it is earned, and expenses are recognized when incurred.

## Financial Information

### Internal Control

District management is responsible for establishing and maintaining internal controls designed to ensure that the assets of the district are protected from loss, theft, or misuse. Adequate accounting data must also be compiled to allow for the preparation of financial statements in conformity with GAAP. The internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that:

- (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

### Single Audit

As a recipient of federal, state, and local financial assistance, the district is responsible for ensuring that adequate internal controls are in place to guarantee compliance with all 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 issued separately and can be found on the district's website at: [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 2026, district staff will request authorization from the board to borrow an amount similar to that of 2025-26 from this program for the second half of the 2026-27 fiscal year. All funds will be repaid to the State Treasury by June 30, 2027.

## Financial Information (continued)

### Risk Management

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

### Audit Committee

On September 28, 2004, the Board of Education adopted Policy D1EA-*District Audit Committee* which established an Audit Committee. The committee is made up of five members: two Board of Education members, one being the board treasurer who shall serve as chair of the District Audit Committee, and the other member appointed by the president of the board for a two-year term; the district's chief financial officer; the district's accounting services director; and a community member with expertise in governmental accounting and financial management. The community member will be selected by the District Audit Committee and recommended to the Board of Education for a two-year term.

The primary responsibilities of the committee are as follows:

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

### Independent Audit

State statutes require an annual audit by independent certified public accountants. During 2021, the district issued an RFP for audit services. Based upon the recommendation of the Audit Committee, the Board of Education approved a contract with CliftonLarsonAllen, LLP to perform the district's audits beginning with the fiscal year ending June 30, 2021. In addition to meeting the requirements set forth in state statutes, the audit is also designed to meet the requirements of the Single Audit Act and OMB Circular A-133. The [Annual Comprehensive Financial Report](#) for the year ended June 30, 2025, as well as previous fiscal years, can be found on the Financial Transparency page of the district's website at [www.bvsd.org](http://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.

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

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

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

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

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

## Type and Description of Funds (continued)

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

19 - Preschool Fund: This fund 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.

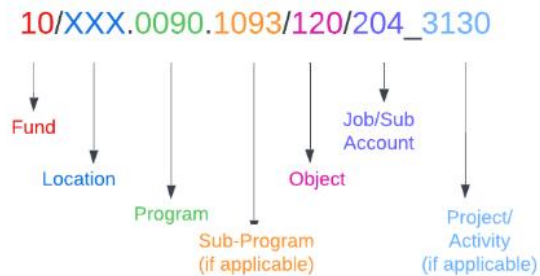
**Fiduciary Funds** are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. The key distinction between trust funds and agency funds is that trust funds normally are subject to a trust agreement that affects the 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 *FPF Handbook – Chart of Accounts*. These account code elements comprise the account string used for electronic data communications.

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



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

#### Operating Funds

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

#### Special Revenue Funds

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

#### Debt Service Fund

- 31 = Bond Redemption Fund

#### Capital Project Funds

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

#### Internal Service Funds

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

#### Fiduciary Funds

- 72 = Private Purpose Trust Fund

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

- 1XX = Elementary
- 2XX = Middle
- 3XX = Senior
- 4XX = Career/Technical and Boulder Universal
- 5XX = Combination (e.g. K-8, 6-12)
- 6XX = Centralized Administration Departments
- 7XX = Service Centers  
(e.g. Transportation, Warehouse)
- 8XX = District-Wide Costs
- 9XX = Charter/Service Centers



## **Definition of Account Code Structure** (continued)

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

0010-1799 = Instructional

1800-2099 = Co-curricular Activities

2100-2999 = Support Services

3000-3399 = Non-instructional Services

3400-3999 = Adult Education

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

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

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

X1XX = Salaries

X2XX = Benefits

X3XX = Purchased Professional and Technical Services

X4XX = Purchased Property Services

X5XX = Other Purchased Services

X6XX = Supplies

X7XX = Property & Equipment

X8XX = Other Objects

X9XX = Other Uses of Funds

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

100-199 = Administration

200-207 = Classroom Instruction

210-224 = Instructional Support

231-242 = Other Support

300-371 = Professional Support

380-382 = Computer Technology

400-426 = Paraprofessionals

500-516 = Office/Administrative Support

600-636 = Crafts, Trades, and Services

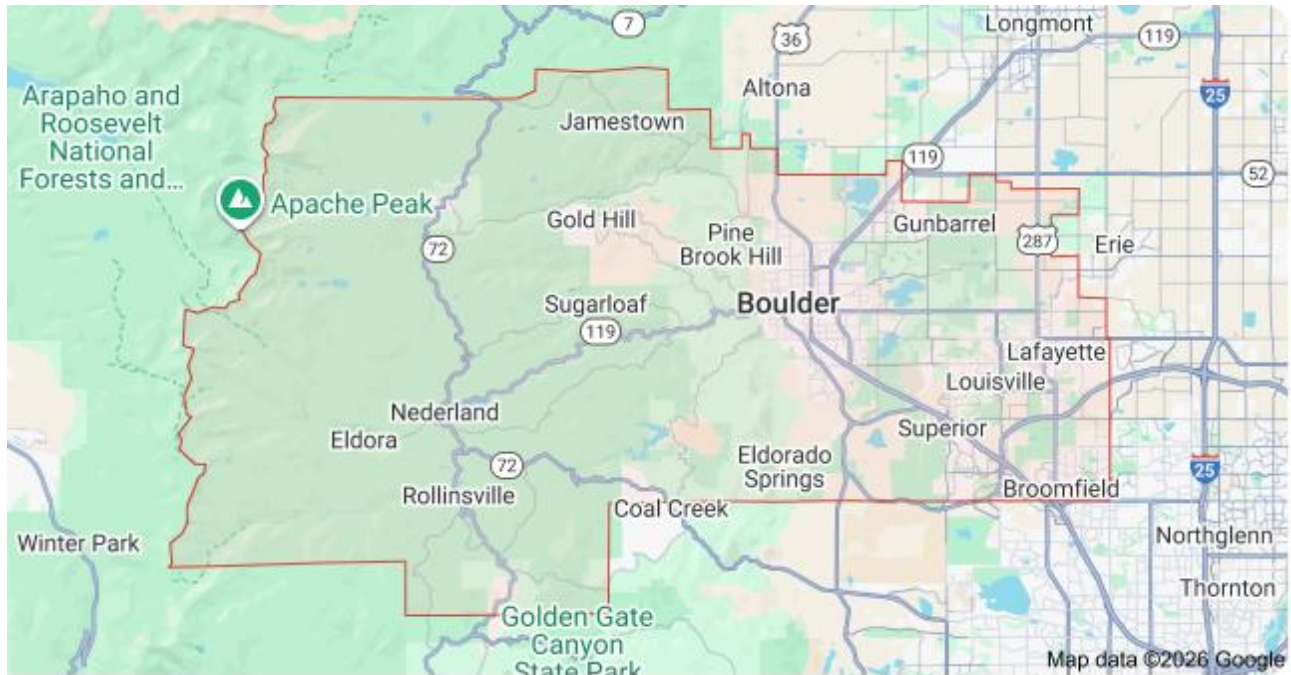
**Designated Grant/Project** - an award of financial assistance in the form of cash or a contribution or gift of other assets from another government to an eligible grantee to be used for a specified or designated purpose, activity or facility.

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

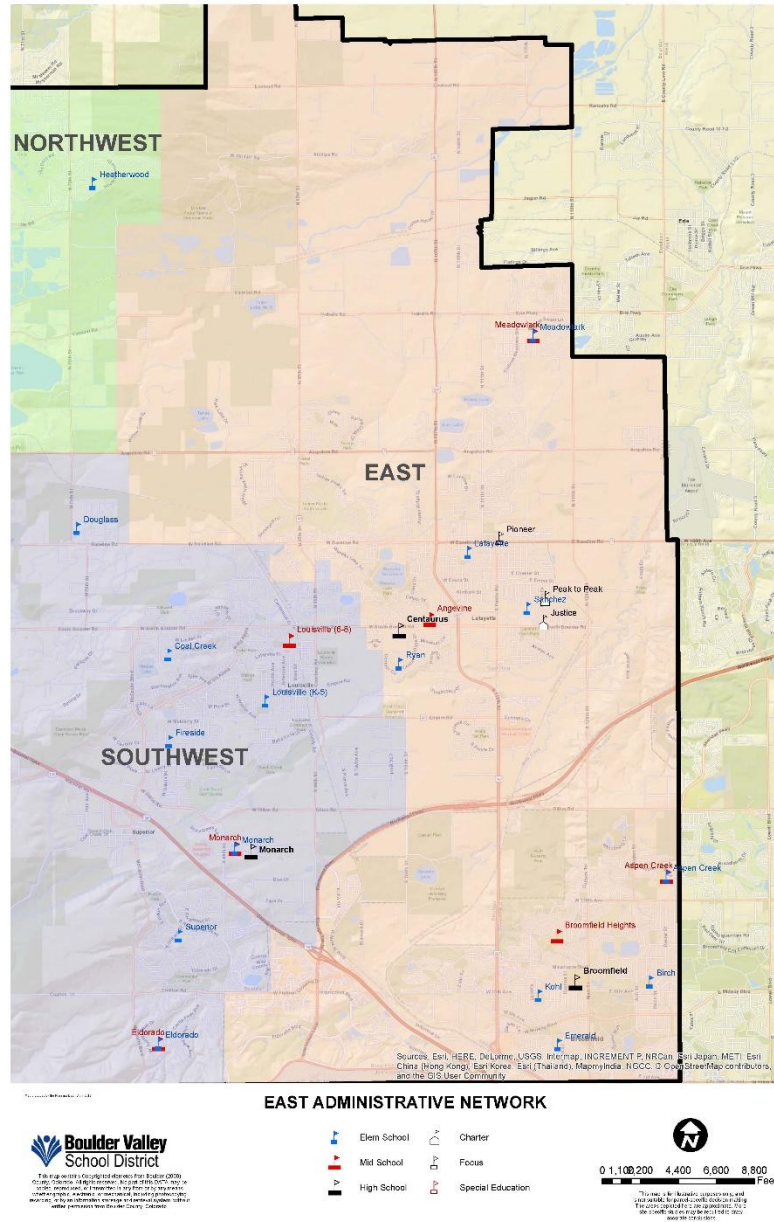
## Facilities, Land/Buildings, Communities and Geographic Information

### Communities

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



### East Area Network

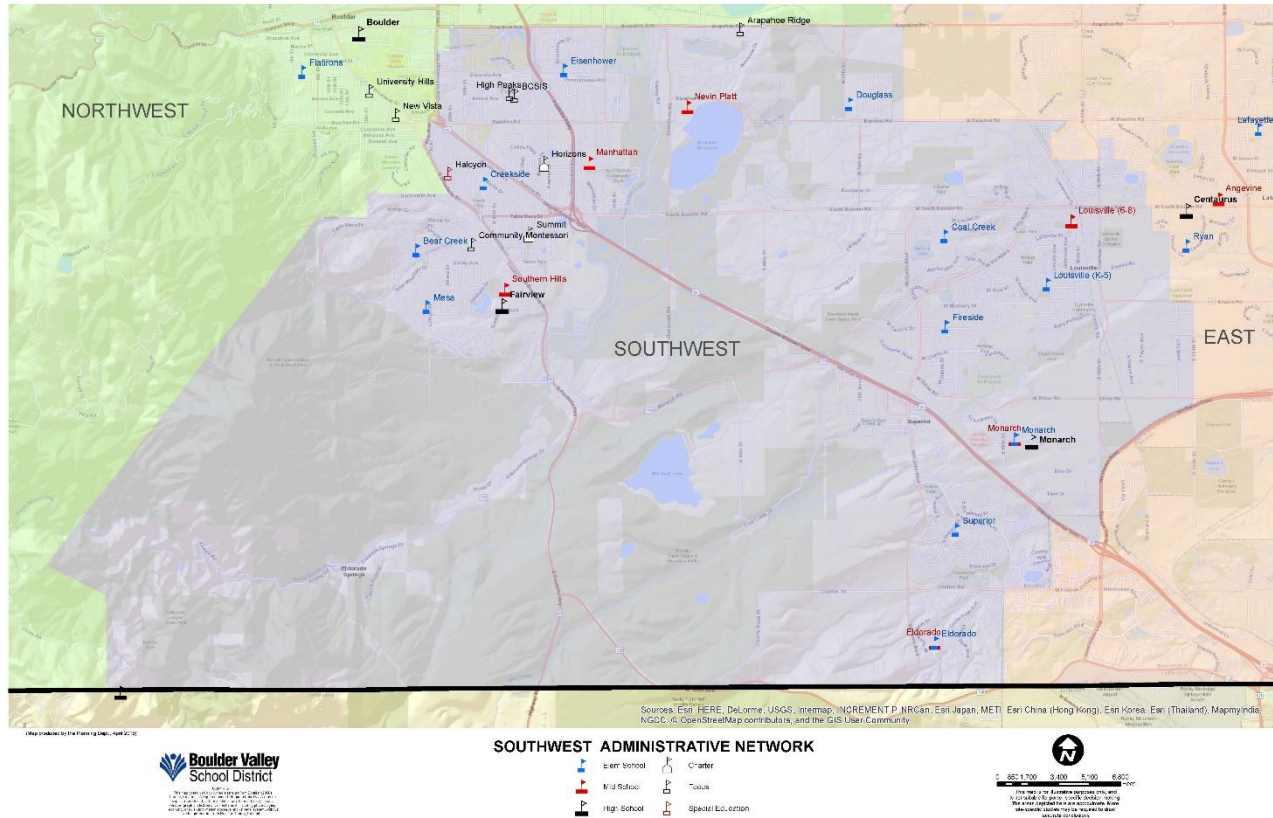


Kohl Elementary  
Emerald Elementary  
Birch Elementary  
Sanchez Elementary  
Lafayette Middle  
Ryan Elementary  
Pioneer Elementary  
Halcyon

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



### Southwest Area Network



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

University Hill Elementary  
High Peaks Elementary  
BCSIS  
Eisenhower Elementary  
Fairview High  
Monarch High  
Arapahoe Ridge  
Apex

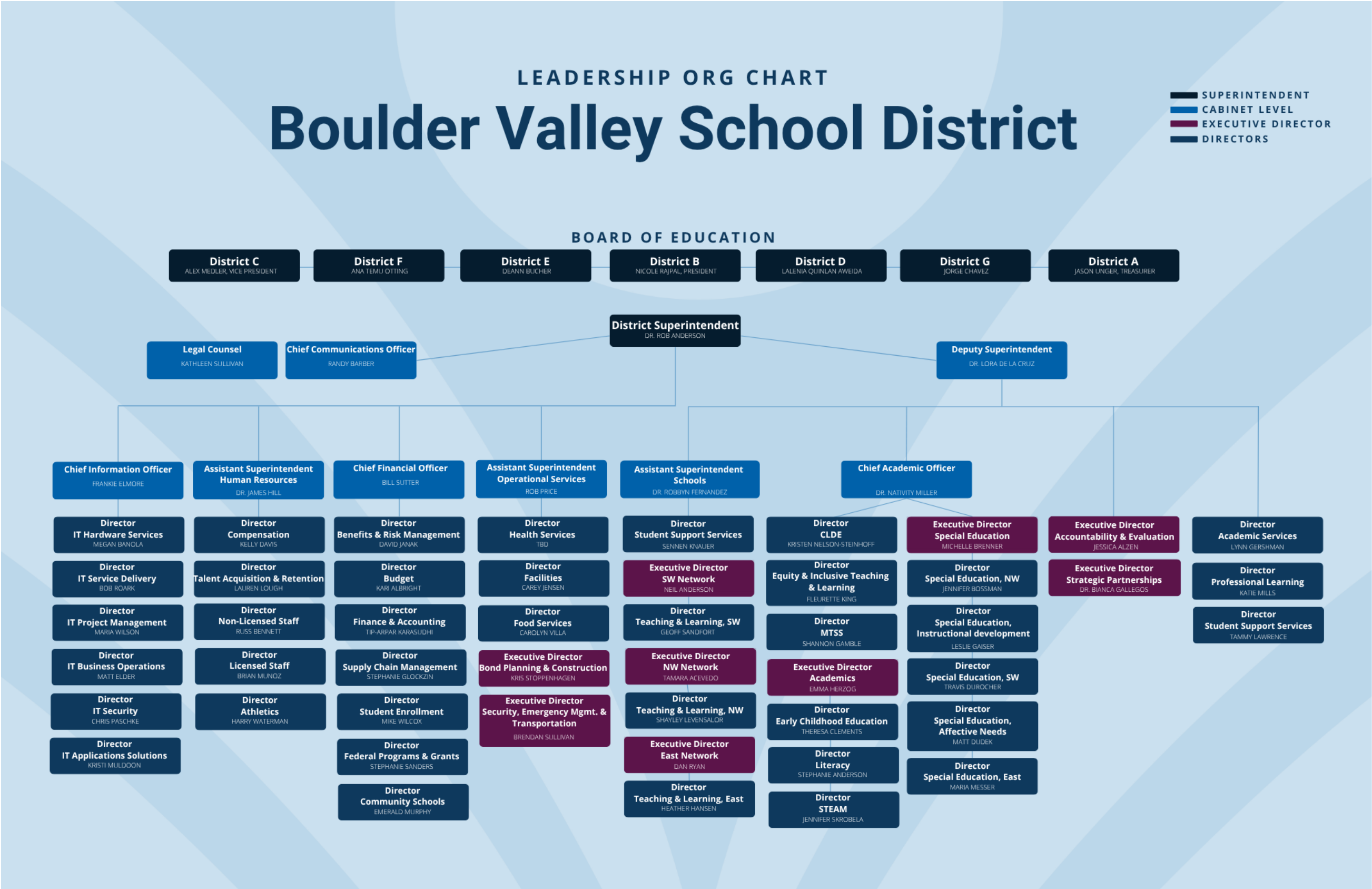
Boulder Universal  
Louisville Middle  
Southern Hills Middle  
Eldorado K-8  
Monarch K-8  
Summit Middle  
Horizons  
Mapleton



# BOULDER VALLEY SCHOOL DISTRICT

## OUR SCHOOL DISTRICT

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# BOULDER VALLEY SCHOOL DISTRICT

## OUR SCHOOLS

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## School Leadership

(Grouped by level and alphabetical order by school)

| Elementary Schools (PK-5)                              | Address                                             | Phone Number | Principal          | # of Students Enrolled |
|--------------------------------------------------------|-----------------------------------------------------|--------------|--------------------|------------------------|
| BCSIS (Boulder Community School of Integrated Studies) | 3995 E. Aurora, Boulder, CO 80303                   | 720-561-6500 | Jennifer Barr      | 248                    |
| Bear Creek                                             | 2500 Table Mesa Dr., Boulder, CO 80305              | 720-561-3500 | Tanner Dayhoff     | 299                    |
| Birch                                                  | 1035 Birch, Broomfield CO 80020                     | 720-561-8800 | Tanya Santee       | 238                    |
| Coal Creek                                             | 801 W. Tamarisk St., Louisville, CO 80027           | 720-561-4500 | Jeff Van Iwarden   | 256                    |
| Columbine                                              | 3130 Repplier Dr., Boulder, CO 80304                | 720-561-2500 | Felicia Manzanares | 322                    |
| Community Montessori                                   | 805 Gillaspie Dr., Boulder, CO 80305                | 720-561-3700 | Natalie Celeste    | 175                    |
| Creekside                                              | 3740 Martin Dr., Boulder, CO 80303                  | 720-561-3800 | Erin Hinkle        | 277                    |
| Crest View                                             | 1897 Sumac Ave., Boulder, CO 80304                  | 720-561-5461 | Eric Hamilton      | 318                    |
| Douglass                                               | 840 75 <sup>th</sup> St., Boulder, CO 80303         | 720-561-5541 | Jonathan Wolfer    | 278                    |
| Eisenhower                                             | 1220 Eisenhower Dr., Boulder, CO 80303              | 720-561-6700 | Brady Stroup       | 253                    |
| Emerald                                                | 755 W. Elmhurst Pl., Broomfield, CO 80020           | 720-561-8500 | Samara Williams    | 355                    |
| Fireside                                               | 845 W. Dahlia St., Louisville, CO 80027             | 720-561-7900 | Kristen Smetzer    | 385                    |
| Flatirons                                              | 1150 7 <sup>th</sup> St., Boulder, CO 80302         | 720-561-4600 | Jessica Seevers    | 147                    |
| Foothill                                               | 1001 Hawthorne Ave., Boulder, CO 80304              | 720-561-2600 | Linda Hubbard      | 437                    |
| Gold Hill                                              | 890 Main St., Gold Hill, CO 80302                   | 720-561-5940 | Jessica Seevers    | 13                     |
| Heatherwood                                            | 7750 Concord Dr., Boulder, CO 80301                 | 720-561-6900 | Genna Jaramillo    | 216                    |
| High Peaks                                             | 3995 E. Aurora, Boulder, CO 80303                   | 720-561-6500 | Christopher Basten | 281                    |
| Jamestown                                              | 111 Mesa St., Jamestown, CO 80455                   | 720-561-6020 | Jessica Seevers    | 19                     |
| Kohl                                                   | 1000 W. 10 <sup>th</sup> Ave., Broomfield, CO 80020 | 720-561-8600 | Eileen Trujillo    | 258                    |
| Lafayette                                              | 101 N. Bermont Ave., Lafayette, CO 80026            | 720-561-8900 | TBD                | 454                    |
| Louisville                                             | 400 Hutchinson St., Louisville, CO 80027            | 720-561-7200 | Taren Villecco     | 373                    |
| Mesa                                                   | 1575 Lehigh St., Boulder, CO 80303                  | 720-561-3000 | Josh Baldner       | 217                    |
| Nederland                                              | #1 N. Sundown Trail, Nederland, CO 80466            | 720-561-4800 | Caleb Melamed      | 171                    |
| Escuela Bilingüe Pioneer                               | 101 Baseline Rd., Lafayette, CO 80026               | 720-561-7800 | Heather Riley      | 349                    |
| Ryan                                                   | 1405 Centaur Village Dr., Lafayette, CO 80026       | 720-561-7000 | Stephanie Jackman  | 381                    |
| Sanchez International                                  | 655 Sir Galahad Dr., Lafayette, CO 80026            | 720-561-7300 | Becky McKay        | 286                    |
| Superior                                               | 1800 S. Indiana St., Superior, CO 80027             | 720-561-4100 | Jonathan Stein     | 425                    |
| University Hill                                        | 956 16 <sup>th</sup> St., Boulder, CO 80302         | 720-561-5416 | Marina Orozco-Ngu  | 359                    |
| Whittier International                                 | 2008 Pine St., Boulder, CO 80302                    | 720-561-5431 | Lucas Ketzer       | 258                    |
|                                                        |                                                     |              | <b>Total</b>       | <b>8,048</b>           |

### 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             | 893                    |
| Eldorado K-8                                                     | 3351 S. Indiana St., Superior, CO 80027                 | 720-561-4400 | Nick Vanderpol           | 412                    |
| Meadowlark                                                       | 2300 Meadow Sweet Lane, Erie, CO 80516                  | 720-561-5446 | TBD                      | 694                    |
| Monarch K-8                                                      | 263 Campus Dr., Louisville, CO 80027                    | 720-561-4000 | Julie Garcia             | 701                    |
| Nederland Middle/Senior                                          | 597 County Rd 130, Nederland, CO 80466                  | 720-561-4900 | Caleb Melamed            | 188                    |
| Boulder Universal                                                | <a href="http://bou.bvdsd.org">http://bou.bvdsd.org</a> | 720-561-5500 | Eric Moroye              | 210                    |
|                                                                  |                                                         |              | <b>Total</b>             | <b>3,098</b>           |
| <b>Middle Schools (6-8)</b>                                      |                                                         |              | <b>Principal</b>         |                        |
| Angevine                                                         | 1150 S. Boulder Rd., Lafayette, CO 80026                | 720-561-7100 | Rhianna Burroughs        | 565                    |
| Broomfield Heights                                               | 1555 Daphne St., Broomfield, CO 80020                   | 720-561-8400 | Bryan Graham             | 454                    |
| Casey                                                            | 1301 High St., Boulder, CO 80304                        | 720-561-2700 | TBD                      | 311                    |
| Centennial                                                       | 2205 Norwood Ave., Boulder, CO 80304                    | 720-561-5441 | Liz Barcheck             | 529                    |
| Louisville                                                       | 1341 Main St., Louisville, CO 80027                     | 720-561-7400 | Megan Weir               | 618                    |
| Manhattan School of Arts<br>& Academics                          | 290 Manhattan Dr., Boulder, CO 80303                    | 720-561-6300 | TBD                      | 454                    |
| Platt                                                            | 6096 Baseline Rd., Boulder, CO 80303                    | 720-561-5536 | Brooke Daerr             | 465                    |
| Southern Hills                                                   | 1500 Knox Dr., Boulder, CO 80305                        | 720-561-3400 | Melinda Murphy           | 536                    |
|                                                                  |                                                         |              | <b>Total</b>             | <b>3,932</b>           |
| <b>High Schools (9-12)</b>                                       |                                                         |              | <b>Principal</b>         |                        |
| Arapahoe Campus                                                  | 6600 E. Arapahoe Ave., Boulder, CO 80303                | 720-561-5220 | Kiffany Lychock          | 179                    |
| Boulder                                                          | 1604 Arapahoe Ave., Boulder, CO 80302                   | 720-561-2200 | Kristen Lewis            | 1,718                  |
| Broomfield                                                       | #1 Eagle Way, Broomfield, CO 80020                      | 720-561-8100 | Ginger Ramsey            | 1,667                  |
| Centaurus                                                        | 10300 S. Boulder Rd., Lafayette, CO 80026               | 720-561-7500 | Carlyn Carroll           | 1,570                  |
| Fairview                                                         | 1515 Greenbriar Blvd., Boulder, CO 80305                | 720-561-3100 | Brent Caldwell           | 1,867                  |
| Monarch                                                          | 329 Campus Dr., Louisville, CO 80027                    | 720-561-4200 | Greg Doan                | 1,446                  |
| New Vista                                                        | 700 20 <sup>th</sup> St., Boulder, CO 80302             | 720-561-8700 | John McCluskey           | 299                    |
|                                                                  |                                                         |              | <b>Total</b>             | <b>8,746</b>           |
| <b>Charter Schools</b>                                           |                                                         |              | <b>Principal</b>         |                        |
| Boulder Preparatory High                                         | 5075 Chaparral Ct., Boulder, CO 80301                   | 303-545-6186 | Lili Adeli               | 100                    |
| Horizons K-8                                                     | 4545 Sioux Dr., Boulder, CO 80303                       | 720-561-3600 | Kristin Hauger (Interim) | 375                    |
| Justice High                                                     | 805 Excalibur, Lafayette, CO 80026                      | 720-328-4864 | TJ Cole                  | 90                     |
| Peak to Peak K-12                                                | 800 Merlin Dr., Lafayette, CO 80026                     | 303-453-4600 | Josh Benson              | 1,445                  |
| Summit Middle                                                    | 4655 Hanover Ave., Boulder, CO 80503                    | 720-561-3900 | Adam Galvin              | 367                    |
|                                                                  |                                                         |              | <b>Total</b>             | <b>2,377</b>           |
| <b>Other (Transitions, TREP, Contracted, PreSchool, Halycon)</b> |                                                         |              |                          | <b>873</b>             |
| <b>Anticipated October 2026 decline</b>                          |                                                         |              |                          | <b>(101)</b>           |
| <b>Total District Enrollment</b>                                 |                                                         |              |                          | <b>26,973</b>          |



## Our Schools

### Elementary Schools (K-5)

| 119 BEAR CREEK ELEMENTARY            |               |                          |                  | 120 BIRCH ELEMENTARY |                          |                  |  |
|--------------------------------------|---------------|--------------------------|------------------|----------------------|--------------------------|------------------|--|
|                                      | Staff         | Total Budget \$3,688,335 |                  |                      | Total Budget \$3,884,968 |                  |  |
|                                      |               | non-SRA                  | SRA              |                      | non-SRA                  | SRA              |  |
| Regular Education:                   | 18.636        | \$ 2,465,233             | \$ 16,050        | 16.245               | \$ 2,197,736             | \$ 26,614        |  |
| Special Education:                   | 4.500         | 311,312                  | -                | 5.250                | 567,915                  | -                |  |
| Career and Technical Education:      | -             | -                        | -                | -                    | -                        | -                |  |
| Extra Curricular Education:          | -             | -                        | -                | -                    | -                        | -                |  |
| Culturally & Linguistically Diverse: | -             | -                        | -                | 1.000                | 150,553                  | -                |  |
| Gifted & Talented Education:         | 0.437         | 22,029                   | -                | 0.170                | 8,571                    | -                |  |
| Student Services:                    | 0.500         | 82,814                   | -                | 1.000                | 165,630                  | -                |  |
| Instructional Staff Support:         | -             | -                        | 3,520            | -                    | -                        | 4,800            |  |
| Library Services:                    | 0.938         | 96,674                   | -                | 0.938                | 96,662                   | -                |  |
| School Administration:               | 3.000         | 355,611                  | -                | 3.000                | 367,453                  | -                |  |
| Operations and Maintenance:          | 2.000         | 179,089                  | 5,600            | 2.000                | 171,692                  | 3,226            |  |
| Health Room:                         | 0.500         | 28,785                   | -                | 0.600                | 34,541                   | -                |  |
| Utilities:                           | -             | 121,618                  | -                | -                    | 89,575                   | -                |  |
| <b>TOTALS:</b>                       | <b>30.511</b> | <b>\$ 3,663,165</b>      | <b>\$ 25,170</b> | <b>30.203</b>        | <b>\$ 3,850,328</b>      | <b>\$ 34,640</b> |  |

| 124 COLUMBINE ELEMENTARY             |               |                          |                  | 127 CREST VIEW ELEMENTARY |                          |                  |  |
|--------------------------------------|---------------|--------------------------|------------------|---------------------------|--------------------------|------------------|--|
|                                      | Staff         | Total Budget \$4,349,249 |                  |                           | Total Budget \$4,506,057 |                  |  |
|                                      |               | non-SRA                  | SRA              |                           | non-SRA                  | SRA              |  |
| Regular Education:                   | 21.493        | \$ 2,482,539             | \$ 34,259        | 19.042                    | \$ 2,506,203             | \$ 27,698        |  |
| Special Education:                   | 3.100         | 395,114                  | 500              | 4.625                     | 428,568                  | 2,500            |  |
| Career and Technical Education:      | -             | -                        | -                | -                         | -                        | -                |  |
| Extra Curricular Education:          | -             | -                        | -                | -                         | -                        | -                |  |
| Culturally & Linguistically Diverse: | 1.000         | 155,135                  | -                | 2.000                     | 301,676                  | -                |  |
| Gifted & Talented Education:         | 0.160         | 8,066                    | 500              | 0.243                     | 12,247                   | -                |  |
| Student Services:                    | 1.000         | 165,630                  | -                | 1.000                     | 165,630                  | -                |  |
| Instructional Staff Support:         | -             | -                        | 5,750            | -                         | -                        | 2,632            |  |
| Library Services:                    | 0.938         | 96,662                   | -                | 0.938                     | 96,425                   | -                |  |
| School Administration:               | 4.125         | 552,515                  | 9,426            | 4.000                     | 543,018                  | -                |  |
| Operations and Maintenance:          | 2.500         | 221,488                  | 7,350            | 2.750                     | 244,916                  | 7,000            |  |
| Health Room:                         | 0.600         | 34,541                   | -                | 0.500                     | 28,785                   | -                |  |
| Utilities:                           | -             | 179,774                  | -                | -                         | 138,759                  | -                |  |
| <b>TOTALS:</b>                       | <b>34.916</b> | <b>\$ 4,291,464</b>      | <b>\$ 57,785</b> | <b>35.098</b>             | <b>\$ 4,466,227</b>      | <b>\$ 39,830</b> |  |

| 130 DOUGLASS ELEMENTARY              |               |                          |                  | 131 SANCHEZ ELEMENTARY |                          |                  |  |
|--------------------------------------|---------------|--------------------------|------------------|------------------------|--------------------------|------------------|--|
|                                      | Staff         | Total Budget \$3,475,326 |                  |                        | Total Budget \$4,589,607 |                  |  |
|                                      |               | non-SRA                  | SRA              |                        | non-SRA                  | SRA              |  |
| Regular Education:                   | 16.233        | \$ 2,125,215             | \$ 22,160        | 19.063                 | \$ 2,510,103             | \$ 43,953        |  |
| Special Education:                   | 3.750         | 340,547                  | -                | 2.500                  | 334,856                  | -                |  |
| Career and Technical Education:      | -             | -                        | -                | -                      | -                        | -                |  |
| Extra Curricular Education:          | -             | -                        | -                | -                      | -                        | -                |  |
| Culturally & Linguistically Diverse: | -             | -                        | -                | 3.000                  | 451,656                  | -                |  |
| Gifted & Talented Education:         | 0.209         | 10,535                   | -                | 0.102                  | 5,141                    | -                |  |
| Student Services:                    | 0.500         | 82,814                   | -                | 2.366                  | 276,190                  | -                |  |
| Instructional Staff Support:         | -             | -                        | -                | -                      | -                        | 4,772            |  |
| Library Services:                    | 0.938         | 96,662                   | -                | 0.938                  | 96,662                   | -                |  |
| School Administration:               | 3.000         | 374,525                  | -                | 4.000                  | 528,343                  | 2,040            |  |
| Operations and Maintenance:          | 2.500         | 221,088                  | 4,630            | 2.250                  | 168,341                  | 3,250            |  |
| Health Room:                         | 0.600         | 34,541                   | -                | 0.700                  | 40,299                   | -                |  |
| Utilities:                           | -             | 162,609                  | -                | -                      | 124,001                  | -                |  |
| <b>TOTALS:</b>                       | <b>27.730</b> | <b>\$ 3,448,536</b>      | <b>\$ 26,790</b> | <b>34.919</b>          | <b>\$ 4,535,592</b>      | <b>\$ 54,015</b> |  |

## Elementary Schools (K-5) (continued)

| 132 EISENHOWER ELEMENTARY            |               |                          |                  | 134 EMERALD ELEMENTARY |                          |                  |  |
|--------------------------------------|---------------|--------------------------|------------------|------------------------|--------------------------|------------------|--|
|                                      | Staff         | Total Budget \$3,648,308 |                  |                        | Total Budget \$4,559,822 |                  |  |
|                                      |               | non-SRA                  | SRA              |                        | non-SRA                  | SRA              |  |
| Regular Education:                   | 14.084        | \$ 1,843,868             | \$ 17,600        | 21.074                 | \$ 2,754,806             | \$ 41,356        |  |
| Special Education:                   | 7.200         | 623,566                  | 3,500            | 3.812                  | 444,742                  | -                |  |
| Career and Technical Education:      | -             | -                        | -                | -                      | -                        | -                |  |
| Extra Curricular Education:          | -             | -                        | -                | -                      | -                        | -                |  |
| Culturally & Linguistically Diverse: | 1.000         | 150,553                  | -                | 1.750                  | 263,753                  | -                |  |
| Gifted & Talented Education:         | 0.350         | 17,642                   | -                | 0.092                  | 4,639                    | 202              |  |
| Student Services:                    | 0.500         | 82,814                   | -                | 1.366                  | 190,063                  | -                |  |
| Instructional Staff Support:         | -             | -                        | 1,000            | -                      | -                        | 5,261            |  |
| Library Services:                    | 0.938         | 96,662                   | -                | 0.938                  | 96,662                   | -                |  |
| School Administration:               | 3.000         | 374,525                  | 750              | 3.250                  | 393,945                  | -                |  |
| Operations and Maintenance:          | 2.500         | 210,022                  | 3,750            | 2.500                  | 205,838                  | 8,131            |  |
| Health Room:                         | 0.600         | 34,541                   | -                | 0.700                  | 40,299                   | -                |  |
| Utilities:                           | -             | 187,515                  | -                | -                      | 110,125                  | -                |  |
| <b>TOTALS:</b>                       | <b>30.172</b> | <b>\$ 3,621,708</b>      | <b>\$ 26,600</b> | <b>35.482</b>          | <b>\$ 4,504,872</b>      | <b>\$ 54,950</b> |  |

| 136 FLATIRONS ELEMENTARY             |               |                          |                  | 138 FOOTHILL ELEMENTARY |                          |                  |  |
|--------------------------------------|---------------|--------------------------|------------------|-------------------------|--------------------------|------------------|--|
|                                      | Staff         | Total Budget \$2,330,098 |                  |                         | Total Budget \$4,840,901 |                  |  |
|                                      |               | non-SRA                  | SRA              |                         | non-SRA                  | SRA              |  |
| Regular Education:                   | 8.401         | \$ 1,104,334             | \$ 12,328        | 24.155                  | \$ 3,145,931             | \$ 26,745        |  |
| Special Education:                   | 5.500         | 433,464                  | -                | 6.500                   | 547,710                  | -                |  |
| Career and Technical Education:      | -             | -                        | -                | -                       | -                        | -                |  |
| Extra Curricular Education:          | -             | -                        | -                | -                       | -                        | -                |  |
| Culturally & Linguistically Diverse: | -             | -                        | -                | -                       | 860                      | -                |  |
| Gifted & Talented Education:         | 0.136         | 6,034                    | -                | 0.408                   | 20,568                   | -                |  |
| Student Services:                    | 0.500         | 82,814                   | -                | 1.000                   | 165,630                  | -                |  |
| Instructional Staff Support:         | -             | -                        | 515              | -                       | -                        | -                |  |
| Library Services:                    | 0.938         | 96,662                   | -                | 1.000                   | 147,371                  | -                |  |
| School Administration:               | 2.900         | 324,093                  | 335              | 3.125                   | 363,192                  | 2,000            |  |
| Operations and Maintenance:          | 2.000         | 156,426                  | 842              | 3.000                   | 246,708                  | 8,000            |  |
| Health Room:                         | 0.500         | 28,785                   | -                | 0.500                   | 28,785                   | -                |  |
| Utilities:                           | -             | 83,466                   | -                | -                       | 137,401                  | -                |  |
| <b>TOTALS:</b>                       | <b>20.875</b> | <b>\$ 2,316,078</b>      | <b>\$ 14,020</b> | <b>39.688</b>           | <b>\$ 4,804,156</b>      | <b>\$ 36,745</b> |  |

| 141 GOLD HILL ELEMENTARY             |              |                        |                 | 144 HEATHERWOOD ELEMENTARY |                          |                  |  |
|--------------------------------------|--------------|------------------------|-----------------|----------------------------|--------------------------|------------------|--|
|                                      | Staff        | Total Budget \$311,956 |                 |                            | Total Budget \$3,151,609 |                  |  |
|                                      |              | non-SRA                | SRA             |                            | non-SRA                  | SRA              |  |
| Regular Education:                   | 2.043        | \$ 204,411             | \$ 2,752        | 12.215                     | \$ 1,670,355             | \$ 15,252        |  |
| Special Education:                   | 0.200        | 26,201                 | -               | 6.500                      | 580,755                  | -                |  |
| Career and Technical Education:      | -            | -                      | -               | -                          | -                        | -                |  |
| Extra Curricular Education:          | -            | -                      | -               | -                          | -                        | -                |  |
| Culturally & Linguistically Diverse: | -            | -                      | -               | -                          | -                        | -                |  |
| Gifted & Talented Education:         | -            | -                      | -               | 0.165                      | 8,317                    | -                |  |
| Student Services:                    | -            | -                      | -               | 0.500                      | 82,814                   | -                |  |
| Instructional Staff Support:         | -            | -                      | 122             | -                          | -                        | 2,015            |  |
| Library Services:                    | -            | -                      | 54              | 0.938                      | 93,705                   | -                |  |
| School Administration:               | 0.550        | 41,872                 | -               | 3.000                      | 360,089                  | -                |  |
| Operations and Maintenance:          | 0.250        | 21,876                 | 1,072           | 2.000                      | 183,360                  | 5,113            |  |
| Health Room:                         | -            | -                      | -               | 0.600                      | 34,541                   | -                |  |
| Utilities:                           | -            | 13,596                 | -               | -                          | 115,293                  | -                |  |
| <b>TOTALS:</b>                       | <b>3.043</b> | <b>\$ 307,956</b>      | <b>\$ 4,000</b> | <b>25.918</b>              | <b>\$ 3,129,229</b>      | <b>\$ 22,380</b> |  |



## Elementary Schools (K-5) (continued)

| 147 JAMESTOWN ELEMENTARY             |              |                        |                 | 150 KOHL ELEMENTARY |                          |                  |  |
|--------------------------------------|--------------|------------------------|-----------------|---------------------|--------------------------|------------------|--|
|                                      | Staff        | Total Budget \$423,667 |                 |                     | Total Budget \$3,832,037 |                  |  |
|                                      |              | non-SRA                | SRA             |                     | non-SRA                  | SRA              |  |
| Regular Education:                   | 2.168        | \$ 301,933             | \$ 3,774        | 16.672              | \$ 2,194,914             | \$ 20,100        |  |
| Special Education:                   | 0.200        | 19,423                 | -               | 9.125               | 779,488                  | 900              |  |
| Career and Technical Education:      | -            | -                      | -               | -                   | -                        | -                |  |
| Extra Curricular Education:          | -            | -                      | -               | -                   | -                        | -                |  |
| Culturally & Linguistically Diverse: | -            | -                      | -               | -                   | -                        | -                |  |
| Gifted & Talented Education:         | -            | -                      | -               | 0.058               | 2,924                    | -                |  |
| Student Services:                    | -            | -                      | -               | 0.500               | 82,814                   | -                |  |
| Instructional Staff Support:         | -            | -                      | -               | -                   | -                        | 484              |  |
| Library Services:                    | -            | -                      | -               | 0.938               | 84,753                   | -                |  |
| School Administration:               | 0.850        | 60,379                 | -               | 3.000               | 337,257                  | 1,000            |  |
| Operations and Maintenance:          | 0.250        | 18,017                 | 226             | 2.500               | 189,625                  | 6,076            |  |
| Health Room:                         | -            | -                      | -               | 0.600               | 34,541                   | -                |  |
| Utilities:                           | -            | 19,915                 | -               | -                   | 97,161                   | -                |  |
| <b>TOTALS:</b>                       | <b>3.468</b> | <b>\$ 419,667</b>      | <b>\$ 4,000</b> | <b>33.393</b>       | <b>\$ 3,803,477</b>      | <b>\$ 28,560</b> |  |

| 153 LAFAYETTE ELEMENTARY             |               |                          |                  | 154 RYAN ELEMENTARY |                          |                  |  |
|--------------------------------------|---------------|--------------------------|------------------|---------------------|--------------------------|------------------|--|
|                                      | Staff         | Total Budget \$4,931,755 |                  |                     | Total Budget \$5,533,727 |                  |  |
|                                      |               | non-SRA                  | SRA              |                     | non-SRA                  | SRA              |  |
| Regular Education:                   | 23.456        | \$ 3,072,158             | \$ 28,625        | 24.047              | \$ 3,143,258             | \$ 41,765        |  |
| Special Education:                   | 5.160         | 428,256                  | 2,500            | 9.250               | 855,158                  | -                |  |
| Career and Technical Education:      | -             | -                        | -                | -                   | -                        | -                |  |
| Extra Curricular Education:          | -             | -                        | -                | -                   | -                        | -                |  |
| Culturally & Linguistically Diverse: | 1.000         | 150,553                  | -                | 1.500               | 225,255                  | -                |  |
| Gifted & Talented Education:         | 0.243         | 12,247                   | -                | 0.199               | 11,179                   | -                |  |
| Student Services:                    | 1.706         | 217,812                  | -                | 2.366               | 266,596                  | -                |  |
| Instructional Staff Support:         | -             | -                        | 3,200            | -                   | -                        | -                |  |
| Library Services:                    | 1.000         | 147,371                  | 1,000            | 1.000               | 147,371                  | -                |  |
| School Administration:               | 4.250         | 499,114                  | 2,500            | 4.125               | 525,481                  | 1,700            |  |
| Operations and Maintenance:          | 2.500         | 198,944                  | 6,380            | 2.000               | 159,513                  | 6,000            |  |
| Health Room:                         | 0.600         | 34,541                   | -                | 0.600               | 34,541                   | -                |  |
| Utilities:                           | -             | 126,554                  | -                | -                   | 115,910                  | -                |  |
| <b>TOTALS:</b>                       | <b>39.915</b> | <b>\$ 4,887,550</b>      | <b>\$ 44,205</b> | <b>45.087</b>       | <b>\$ 5,484,262</b>      | <b>\$ 49,465</b> |  |

| 156 FIRESIDE ELEMENTARY              |               |                          |                  | 157 LOUISVILLE ELEMENTARY |                          |                  |  |
|--------------------------------------|---------------|--------------------------|------------------|---------------------------|--------------------------|------------------|--|
|                                      | Staff         | Total Budget \$4,629,900 |                  |                           | Total Budget \$4,450,200 |                  |  |
|                                      |               | non-SRA                  | SRA              |                           | non-SRA                  | SRA              |  |
| Regular Education:                   | 20.498        | \$ 2,655,118             | \$ 26,335        | 20.904                    | \$ 2,726,615             | \$ 28,172        |  |
| Special Education:                   | 8.625         | 715,439                  | -                | 5.500                     | 485,045                  | -                |  |
| Career and Technical Education:      | -             | -                        | -                | -                         | -                        | -                |  |
| Extra Curricular Education:          | -             | -                        | -                | -                         | -                        | -                |  |
| Culturally & Linguistically Diverse: | 1.000         | 150,553                  | -                | 1.000                     | 150,553                  | -                |  |
| Gifted & Talented Education:         | 0.248         | 12,502                   | -                | 0.413                     | 20,818                   | -                |  |
| Student Services:                    | 1.000         | 165,630                  | -                | 1.000                     | 165,630                  | -                |  |
| Instructional Staff Support:         | -             | -                        | 6,200            | -                         | -                        | 4,573            |  |
| Library Services:                    | 1.000         | 147,371                  | -                | 1.000                     | 147,371                  | -                |  |
| School Administration:               | 3.125         | 352,508                  | 1,000            | 3.125                     | 344,889                  | 3,500            |  |
| Operations and Maintenance:          | 2.500         | 202,003                  | 4,500            | 2.500                     | 216,083                  | 2,300            |  |
| Health Room:                         | 0.600         | 34,541                   | -                | 0.600                     | 34,541                   | -                |  |
| Utilities:                           | -             | 156,200                  | -                | -                         | 120,110                  | -                |  |
| <b>TOTALS:</b>                       | <b>38.596</b> | <b>\$ 4,591,865</b>      | <b>\$ 38,035</b> | <b>36.042</b>             | <b>\$ 4,411,655</b>      | <b>\$ 38,545</b> |  |

## Elementary Schools (K-5) (continued)

| 158 COAL CREEK ELEMENTARY            |               |                                     |                  | 161 INTEGRATED STUDIES-BCSIS |                                     |                  |  |
|--------------------------------------|---------------|-------------------------------------|------------------|------------------------------|-------------------------------------|------------------|--|
|                                      | Staff         | Total Budget \$3,245,261<br>non-SRA | SRA              |                              | Total Budget \$2,889,625<br>non-SRA | SRA              |  |
| Regular Education:                   | 15.080        | \$ 1,981,485                        | \$ 15,705        | 16.319                       | \$ 2,125,966                        | \$ 16,041        |  |
| Special Education:                   | 4.500         | 319,589                             | -                | -                            | 2,292                               | -                |  |
| Career and Technical Education:      | -             | -                                   | -                | -                            | -                                   | -                |  |
| Extra Curricular Education:          | -             | -                                   | -                | -                            | -                                   | -                |  |
| Culturally & Linguistically Diverse: | -             | -                                   | -                | -                            | 286                                 | -                |  |
| Gifted & Talented Education:         | 0.350         | 17,642                              | -                | 0.257                        | 12,955                              | -                |  |
| Student Services:                    | 0.500         | 82,814                              | -                | 0.500                        | 82,814                              | -                |  |
| Instructional Staff Support:         | -             | -                                   | 3,500            | -                            | -                                   | 2,439            |  |
| Library Services:                    | 0.938         | 100,214                             | -                | 0.500                        | 73,685                              | -                |  |
| School Administration:               | 3.000         | 372,519                             | 2,000            | 2.750                        | 355,103                             | 3,597            |  |
| Operations and Maintenance:          | 2.000         | 184,640                             | 4,250            | 1.500                        | 122,538                             | 2,003            |  |
| Health Room:                         | 0.600         | 34,541                              | -                | 0.500                        | 28,785                              | -                |  |
| Utilities:                           | -             | 126,362                             | -                | -                            | 61,121                              | -                |  |
| <b>TOTALS:</b>                       | <b>26.968</b> | <b>\$ 3,219,806</b>                 | <b>\$ 25,455</b> | <b>22.326</b>                | <b>\$ 2,865,545</b>                 | <b>\$ 24,080</b> |  |

| 164 CREEKSIDE ELEMENTARY             |               |                                     |                  | 166 MESA ELEMENTARY |                                     |                  |  |
|--------------------------------------|---------------|-------------------------------------|------------------|---------------------|-------------------------------------|------------------|--|
|                                      | Staff         | Total Budget \$3,947,132<br>non-SRA | SRA              |                     | Total Budget \$3,024,735<br>non-SRA | SRA              |  |
| Regular Education:                   | 16.766        | \$ 2,201,268                        | \$ 12,990        | 12.162              | \$ 1,605,289                        | \$ 14,988        |  |
| Special Education:                   | 7.000         | 645,992                             | -                | 6.000               | 514,947                             | 560              |  |
| Career and Technical Education:      | -             | -                                   | -                | -                   | -                                   | -                |  |
| Extra Curricular Education:          | -             | -                                   | -                | -                   | -                                   | -                |  |
| Culturally & Linguistically Diverse: | 1.000         | 150,839                             | -                | -                   | -                                   | -                |  |
| Gifted & Talented Education:         | 0.209         | 10,535                              | 150              | 0.243               | 12,247                              | -                |  |
| Student Services:                    | 1.000         | 165,630                             | 500              | 0.500               | 82,814                              | -                |  |
| Instructional Staff Support:         | -             | -                                   | 3,500            | -                   | -                                   | 2,472            |  |
| Library Services:                    | 0.938         | 96,662                              | 300              | 0.938               | 96,662                              | -                |  |
| School Administration:               | 3.000         | 348,192                             | 10,950           | 2.900               | 353,749                             | -                |  |
| Operations and Maintenance:          | 2.000         | 148,197                             | 5,000            | 2.000               | 180,546                             | 2,400            |  |
| Health Room:                         | 0.600         | 34,541                              | -                | 0.600               | 34,541                              | -                |  |
| Utilities:                           | -             | 111,886                             | -                | -                   | 123,520                             | -                |  |
| <b>TOTALS:</b>                       | <b>32.513</b> | <b>\$ 3,913,742</b>                 | <b>\$ 33,390</b> | <b>25.343</b>       | <b>\$ 3,004,315</b>                 | <b>\$ 20,420</b> |  |

| 169 NEDERLAND ELEMENTARY             |               |                                     |                  | MAPLETON EARLY CHILDHOOD CENTER |                                   |             |  |
|--------------------------------------|---------------|-------------------------------------|------------------|---------------------------------|-----------------------------------|-------------|--|
|                                      | Staff         | Total Budget \$2,676,421<br>non-SRA | SRA              |                                 | Total Budget \$156,771<br>non-SRA | SRA         |  |
| Regular Education:                   | 10.487        | \$ 1,364,880                        | \$ 11,160        | -                               | \$ -                              | \$ -        |  |
| Special Education:                   | 5.075         | 336,276                             | 2,250            | -                               | 1,268                             | -           |  |
| Career and Technical Education:      | -             | -                                   | -                | -                               | -                                 | -           |  |
| Extra Curricular Education:          | -             | -                                   | -                | -                               | -                                 | -           |  |
| Culturally & Linguistically Diverse: | -             | 286                                 | -                | -                               | -                                 | -           |  |
| Gifted & Talented Education:         | 0.029         | 1,461                               | -                | -                               | -                                 | -           |  |
| Student Services:                    | 0.500         | 82,814                              | -                | 0.500                           | 82,814                            | -           |  |
| Instructional Staff Support:         | -             | -                                   | 2,600            | -                               | -                                 | -           |  |
| Library Services:                    | 0.938         | 96,662                              | -                | -                               | -                                 | -           |  |
| School Administration:               | 3.500         | 444,932                             | 400              | 0.100                           | 23,717                            | -           |  |
| Operations and Maintenance:          | 2.500         | 200,283                             | 4,200            | -                               | -                                 | -           |  |
| Health Room:                         | 0.600         | 34,541                              | -                | -                               | -                                 | -           |  |
| Utilities:                           | -             | 93,676                              | -                | -                               | 48,972                            | -           |  |
| <b>TOTALS:</b>                       | <b>23.629</b> | <b>\$ 2,655,811</b>                 | <b>\$ 20,610</b> | <b>0.600</b>                    | <b>\$ 156,771</b>                 | <b>\$ -</b> |  |



## Elementary Schools (K-5) (continued)

| 180 PIONEER ELEMENTARY               |               |                          |                  | 185 SUPERIOR ELEMENTARY              |               |                          |                  |
|--------------------------------------|---------------|--------------------------|------------------|--------------------------------------|---------------|--------------------------|------------------|
|                                      | Staff         | Total Budget \$5,254,657 |                  |                                      | Staff         | Total Budget \$4,891,700 |                  |
|                                      |               | non-SRA                  | SRA              |                                      |               | non-SRA                  | SRA              |
| Regular Education:                   | 26.911        | \$ 3,521,030             | \$ 39,942        | Regular Education:                   | 23.830        | \$ 3,106,862             | \$ 24,115        |
| Special Education:                   | 1.500         | 146,347                  | -                | Special Education:                   | 7.165         | 655,807                  | -                |
| Career and Technical Education:      | -             | -                        | -                | Career and Technical Education:      | -             | -                        | -                |
| Extra Curricular Education:          | -             | -                        | -                | Extra Curricular Education:          | -             | -                        | -                |
| Culturally & Linguistically Diverse: | 1.000         | 154,276                  | -                | Culturally & Linguistically Diverse: | -             | -                        | -                |
| Gifted & Talented Education:         | 0.311         | 15,678                   | -                | Gifted & Talented Education:         | 0.597         | 30,096                   | -                |
| Student Services:                    | 1.366         | 192,682                  | -                | Student Services:                    | 1.000         | 165,630                  | -                |
| Instructional Staff Support:         | -             | -                        | 6,375            | Instructional Staff Support:         | -             | -                        | 4,435            |
| Library Services:                    | 1.000         | 147,371                  | -                | Library Services:                    | 1.000         | 147,371                  | -                |
| School Administration:               | 4.250         | 547,766                  | 4,644            | School Administration:               | 3.125         | 363,389                  | -                |
| Operations and Maintenance:          | 3.000         | 247,347                  | 4,884            | Operations and Maintenance:          | 2.750         | 220,267                  | 5,815            |
| Health Room:                         | 0.700         | 40,299                   | -                | Health Room:                         | 0.500         | 28,785                   | -                |
| Utilities:                           | -             | 186,016                  | -                | Utilities:                           | -             | 139,128                  | -                |
| <b>TOTALS:</b>                       | <b>40.038</b> | <b>\$ 5,198,812</b>      | <b>\$ 55,845</b> | <b>TOTALS:</b>                       | <b>39.967</b> | <b>\$ 4,857,335</b>      | <b>\$ 34,365</b> |

| 190 UNIVERSITY HILL ELEMENTARY       |               |                          |                  | 192 HIGH PEAKS ELEMENTARY            |               |                          |                  |
|--------------------------------------|---------------|--------------------------|------------------|--------------------------------------|---------------|--------------------------|------------------|
|                                      | Staff         | Total Budget \$4,918,407 |                  |                                      | Staff         | Total Budget \$3,019,366 |                  |
|                                      |               | non-SRA                  | SRA              |                                      |               | non-SRA                  | SRA              |
| Regular Education:                   | 23.940        | \$ 3,155,765             | \$ 48,592        | Regular Education:                   | 16.059        | \$ 2,087,510             | \$ 15,098        |
| Special Education:                   | 1.000         | 182,968                  | -                | Special Education:                   | -             | 1,147                    | -                |
| Career and Technical Education:      | -             | -                        | -                | Career and Technical Education:      | -             | -                        | -                |
| Extra Curricular Education:          | -             | -                        | -                | Extra Curricular Education:          | -             | -                        | -                |
| Culturally & Linguistically Diverse: | 1.500         | 229,839                  | -                | Culturally & Linguistically Diverse: | 1.000         | 150,266                  | -                |
| Gifted & Talented Education:         | 0.364         | 18,349                   | -                | Gifted & Talented Education:         | 0.466         | 23,490                   | -                |
| Student Services:                    | 1.000         | 165,630                  | 561              | Student Services:                    | 0.500         | 82,814                   | -                |
| Instructional Staff Support:         | -             | -                        | 2,917            | Instructional Staff Support:         | -             | -                        | 3,000            |
| Library Services:                    | 1.000         | 147,371                  | -                | Library Services:                    | 0.500         | 73,685                   | -                |
| School Administration:               | 4.750         | 569,046                  | 5,406            | School Administration:               | 3.000         | 361,234                  | 3,658            |
| Operations and Maintenance:          | 2.750         | 206,809                  | 3,381            | Operations and Maintenance:          | 1.000         | 99,897                   | 3,009            |
| Health Room:                         | 0.600         | 34,541                   | 508              | Health Room:                         | 0.500         | 28,785                   | -                |
| Utilities:                           | -             | 146,724                  | -                | Utilities:                           | -             | 85,773                   | -                |
| <b>TOTALS:</b>                       | <b>36.904</b> | <b>\$ 4,857,042</b>      | <b>\$ 61,365</b> | <b>TOTALS:</b>                       | <b>23.025</b> | <b>\$ 2,994,601</b>      | <b>\$ 24,765</b> |

| 193 COMMUNITY MONTESSORI             |               |                          |                  | 196 WHITTIER ELEMENTARY              |               |                          |                  |
|--------------------------------------|---------------|--------------------------|------------------|--------------------------------------|---------------|--------------------------|------------------|
|                                      | Staff         | Total Budget \$2,819,993 |                  |                                      | Staff         | Total Budget \$3,478,785 |                  |
|                                      |               | non-SRA                  | SRA              |                                      |               | non-SRA                  | SRA              |
| Regular Education:                   | 14.785        | \$ 1,728,827             | \$ 14,315        | Regular Education:                   | 16.214        | \$ 2,147,821             | \$ 17,565        |
| Special Education:                   | 0.500         | 67,219                   | -                | Special Education:                   | 1.300         | 137,795                  | -                |
| Career and Technical Education:      | -             | -                        | -                | Career and Technical Education:      | -             | -                        | -                |
| Extra Curricular Education:          | -             | -                        | -                | Extra Curricular Education:          | -             | -                        | -                |
| Culturally & Linguistically Diverse: | 0.500         | 75,849                   | -                | Culturally & Linguistically Diverse: | 1.500         | 226,400                  | -                |
| Gifted & Talented Education:         | 0.233         | 11,745                   | -                | Gifted & Talented Education:         | 0.257         | 12,955                   | -                |
| Student Services:                    | 1.000         | 119,770                  | 200              | Student Services:                    | 1.000         | 165,630                  | -                |
| Instructional Staff Support:         | -             | -                        | 3,515            | Instructional Staff Support:         | -             | -                        | 2,000            |
| Library Services:                    | 0.938         | 96,662                   | -                | Library Services:                    | 0.938         | 96,662                   | -                |
| School Administration:               | 3.000         | 360,828                  | 2,410            | School Administration:               | 3.000         | 357,296                  | 4,500            |
| Operations and Maintenance:          | 2.000         | 171,808                  | 800              | Operations and Maintenance:          | 2.000         | 183,744                  | 8,500            |
| Health Room:                         | 0.750         | 43,178                   | -                | Health Room:                         | 0.500         | 28,785                   | -                |
| Utilities:                           | -             | 122,867                  | -                | Utilities:                           | -             | 89,132                   | -                |
| <b>TOTALS:</b>                       | <b>23.706</b> | <b>\$ 2,798,753</b>      | <b>\$ 21,240</b> | <b>TOTALS:</b>                       | <b>26.709</b> | <b>\$ 3,446,220</b>      | <b>\$ 32,565</b> |

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

| 502 MONARCH K-8 SCHOOL               |               |                          |                  | 503 NEDERLAND MIDDLE/SENIOR |                          |                  |  |
|--------------------------------------|---------------|--------------------------|------------------|-----------------------------|--------------------------|------------------|--|
|                                      | Staff         | Total Budget \$8,197,070 |                  |                             | Total Budget \$3,671,954 |                  |  |
|                                      |               | non-SRA                  | SRA              |                             | non-SRA                  | SRA              |  |
| Regular Education:                   | 36.071        | \$ 4,816,003             | \$ 38,735        | 13.280                      | \$ 1,822,544             | \$ 12,540        |  |
| Special Education:                   | 12.720        | 1,143,807                | 600              | 4.375                       | 423,273                  | -                |  |
| Career and Technical Education:      | -             | -                        | -                | 0.200                       | 27,624                   | -                |  |
| Extra Curricular Education:          | -             | -                        | -                | -                           | -                        | -                |  |
| Culturally & Linguistically Diverse: | 1.750         | 263,753                  | -                | -                           | 230                      | -                |  |
| Gifted & Talented Education:         | 0.284         | 12,597                   | 100              | 0.027                       | 2,096                    | -                |  |
| Student Services:                    | 2.000         | 331,256                  | 200              | 1.000                       | 165,628                  | -                |  |
| Instructional Staff Support:         | -             | -                        | 10,500           | -                           | -                        | 3,015            |  |
| Library Services:                    | 1.000         | 147,370                  | 500              | 1.375                       | 167,365                  | -                |  |
| School Administration:               | 6.500         | 815,558                  | 12,200           | 5.000                       | 583,688                  | -                |  |
| Operations and Maintenance:          | 3.500         | 290,634                  | 11,500           | 4.000                       | 301,053                  | 7,780            |  |
| Health Room:                         | 0.700         | 40,299                   | 200              | -                           | -                        | -                |  |
| Utilities:                           | -             | 261,258                  | -                | -                           | 155,118                  | -                |  |
| <b>TOTALS:</b>                       | <b>64.525</b> | <b>\$ 8,122,535</b>      | <b>\$ 74,535</b> | <b>29.257</b>               | <b>\$ 3,648,619</b>      | <b>\$ 23,335</b> |  |

| 505 ASPEN CREEK K-8                  |               |                          |                  | 506 ELDORADO K-8 |                          |                  |  |
|--------------------------------------|---------------|--------------------------|------------------|------------------|--------------------------|------------------|--|
|                                      | Staff         | Total Budget \$9,685,158 |                  |                  | Total Budget \$5,796,064 |                  |  |
|                                      |               | non-SRA                  | SRA              |                  | non-SRA                  | SRA              |  |
| Regular Education:                   | 48.644        | \$ 6,441,839             | \$ 78,600        | 24.235           | \$ 3,225,690             | \$ 27,669        |  |
| Special Education:                   | 10.500        | 871,018                  | -                | 10.725           | 815,760                  | -                |  |
| Career and Technical Education:      | -             | -                        | -                | -                | -                        | -                |  |
| Extra Curricular Education:          | -             | -                        | -                | -                | -                        | -                |  |
| Culturally & Linguistically Diverse: | 1.330         | 199,664                  | -                | 0.670            | 101,155                  | -                |  |
| Gifted & Talented Education:         | 0.252         | 12,703                   | -                | 0.251            | 12,650                   | -                |  |
| Student Services:                    | 2.500         | 414,072                  | 1,000            | 1.000            | 165,628                  | 500              |  |
| Instructional Staff Support:         | -             | -                        | -                | -                | -                        | 3,200            |  |
| Library Services:                    | 1.000         | 147,370                  | 2,000            | 1.000            | 147,370                  | 1,000            |  |
| School Administration:               | 7.375         | 903,986                  | -                | 5.500            | 681,756                  | 1,000            |  |
| Operations and Maintenance:          | 4.000         | 348,781                  | 15,000           | 4.250            | 342,384                  | 10,556           |  |
| Health Room:                         | 0.700         | 40,299                   | -                | 0.700            | 40,299                   | -                |  |
| Utilities:                           | -             | 208,826                  | -                | -                | 219,447                  | -                |  |
| <b>TOTALS:</b>                       | <b>76.301</b> | <b>\$ 9,588,558</b>      | <b>\$ 96,600</b> | <b>48.331</b>    | <b>\$ 5,752,139</b>      | <b>\$ 43,925</b> |  |

| 509 MEADOWLARK K-8                   |               |                          |                  | 461 BOULDER UNIVERSAL |                          |                  |  |
|--------------------------------------|---------------|--------------------------|------------------|-----------------------|--------------------------|------------------|--|
|                                      | Staff         | Total Budget \$7,868,566 |                  |                       | Total Budget \$3,736,085 |                  |  |
|                                      |               | non-SRA                  | SRA              |                       | non-SRA                  | SRA              |  |
| Regular Education:                   | 38.948        | \$ 5,151,665             | \$ 41,170        | 16.800                | \$ 2,371,781             | \$ 50,425        |  |
| Special Education:                   | 6.625         | 656,578                  | 350              | 2.000                 | 260,399                  | -                |  |
| Career and Technical Education:      | -             | -                        | -                | -                     | -                        | -                |  |
| Extra Curricular Education:          | -             | -                        | -                | -                     | -                        | -                |  |
| Culturally & Linguistically Diverse: | 1.000         | 150,175                  | -                | -                     | -                        | -                |  |
| Gifted & Talented Education:         | 0.357         | 17,996                   | -                | -                     | -                        | -                |  |
| Student Services:                    | 1.500         | 248,444                  | 445              | 2.425                 | 378,841                  | -                |  |
| Instructional Staff Support:         | -             | -                        | 8,555            | -                     | -                        | -                |  |
| Library Services:                    | 1.000         | 147,370                  | 300              | -                     | -                        | -                |  |
| School Administration:               | 6.875         | 913,278                  | 990              | 3.800                 | 666,239                  | 8,400            |  |
| Operations and Maintenance:          | 3.750         | 289,059                  | 13,655           | -                     | -                        | -                |  |
| Health Room:                         | 0.700         | 40,299                   | -                | -                     | -                        | -                |  |
| Utilities:                           | -             | 188,237                  | -                | -                     | -                        | -                |  |
| <b>TOTALS:</b>                       | <b>60.755</b> | <b>\$ 7,803,101</b>      | <b>\$ 65,465</b> | <b>25.025</b>         | <b>\$ 3,677,260</b>      | <b>\$ 58,825</b> |  |



## Middle Schools (6-8)

| 225 BROOMFIELD HEIGHTS MIDDLE        |               |                          |                  | 230 MANHATTAN MIDDLE                 |               |                          |                  |
|--------------------------------------|---------------|--------------------------|------------------|--------------------------------------|---------------|--------------------------|------------------|
|                                      | Staff         | Total Budget \$5,729,017 |                  |                                      | Staff         | Total Budget \$6,247,562 |                  |
|                                      |               | non-SRA                  | SRA              |                                      |               | non-SRA                  | SRA              |
| Regular Education:                   | 23.029        | \$ 3,139,364             | \$ 36,443        | Regular Education:                   | 26.186        | \$ 3,562,814             | \$ 32,469        |
| Special Education:                   | 11.437        | 994,290                  | 906              | Special Education:                   | 11.750        | 912,431                  | 1,300            |
| Career and Technical Education:      | -             | -                        | -                | Career and Technical Education:      | -             | -                        | -                |
| Extra Curricular Education:          | -             | -                        | -                | Extra Curricular Education:          | -             | -                        | -                |
| Culturally & Linguistically Diverse: | 0.670         | 101,054                  | -                | Culturally & Linguistically Diverse: | 1.170         | 176,034                  | 500              |
| Gifted & Talented Education:         | 0.134         | 5,945                    | 340              | Gifted & Talented Education:         | 0.233         | 10,335                   | 500              |
| Student Services:                    | 2.000         | 285,398                  | 755              | Student Services:                    | 2.000         | 285,398                  | 400              |
| Instructional Staff Support:         | -             | -                        | 7,986            | Instructional Staff Support:         | -             | -                        | 9,680            |
| Library Services:                    | 1.000         | 147,371                  | 3,399            | Library Services:                    | 1.000         | 147,371                  | 4,300            |
| School Administration:               | 5.000         | 599,483                  | 1,258            | School Administration:               | 5.000         | 617,677                  | 3,001            |
| Operations and Maintenance:          | 3.000         | 237,672                  | 5,288            | Operations and Maintenance:          | 3.000         | 262,265                  | 4,300            |
| Health Room:                         | -             | -                        | -                | Health Room:                         | -             | -                        | -                |
| Utilities:                           | -             | 162,065                  | -                | Utilities:                           | -             | 216,787                  | -                |
| <b>TOTALS:</b>                       | <b>46.270</b> | <b>\$ 5,672,642</b>      | <b>\$ 56,375</b> | <b>TOTALS:</b>                       | <b>50.339</b> | <b>\$ 6,191,112</b>      | <b>\$ 56,450</b> |

| 240 CASEY MIDDLE                     |               |                          |                  | 250 CENTENNIAL MIDDLE                |               |                          |                  |
|--------------------------------------|---------------|--------------------------|------------------|--------------------------------------|---------------|--------------------------|------------------|
|                                      | Staff         | Total Budget \$4,946,586 |                  |                                      | Staff         | Total Budget \$5,682,924 |                  |
|                                      |               | non-SRA                  | SRA              |                                      |               | non-SRA                  | SRA              |
| Regular Education:                   | 19.164        | \$ 2,732,850             | \$ 29,567        | Regular Education:                   | 26.077        | \$ 3,553,803             | \$ 39,034        |
| Special Education:                   | 2.500         | 328,651                  | -                | Special Education:                   | 1.500         | 198,222                  | 1,700            |
| Career and Technical Education:      | -             | -                        | -                | Career and Technical Education:      | -             | -                        | -                |
| Extra Curricular Education:          | -             | -                        | -                | Extra Curricular Education:          | -             | -                        | -                |
| Culturally & Linguistically Diverse: | 3.170         | 477,625                  | -                | Culturally & Linguistically Diverse: | 1.830         | 275,328                  | -                |
| Gifted & Talented Education:         | 0.092         | 4,082                    | 400              | Gifted & Talented Education:         | 0.215         | 9,537                    | 1,000            |
| Student Services:                    | 1.500         | 202,584                  | 300              | Student Services:                    | 2.000         | 285,398                  | 500              |
| Instructional Staff Support:         | -             | -                        | 8,198            | Instructional Staff Support:         | -             | -                        | 10,179           |
| Library Services:                    | 0.875         | 128,950                  | 4,875            | Library Services:                    | 1.000         | 147,371                  | 5,000            |
| School Administration:               | 4.500         | 582,760                  | 1,500            | School Administration:               | 5.000         | 617,677                  | 1,399            |
| Operations and Maintenance:          | 3.500         | 296,593                  | 8,735            | Operations and Maintenance:          | 3.500         | 304,381                  | 3,013            |
| Health Room:                         | -             | -                        | -                | Health Room:                         | -             | -                        | -                |
| Utilities:                           | -             | 138,916                  | -                | Utilities:                           | -             | 229,382                  | -                |
| <b>TOTALS:</b>                       | <b>35.301</b> | <b>\$ 4,893,011</b>      | <b>\$ 53,575</b> | <b>TOTALS:</b>                       | <b>41.122</b> | <b>\$ 5,621,099</b>      | <b>\$ 61,825</b> |

| 252 ANGEVINE MIDDLE                  |               |                          |                  | 254 LOUISVILLE MIDDLE                |               |                          |                  |
|--------------------------------------|---------------|--------------------------|------------------|--------------------------------------|---------------|--------------------------|------------------|
|                                      | Staff         | Total Budget \$8,121,264 |                  |                                      | Staff         | Total Budget \$6,787,911 |                  |
|                                      |               | non-SRA                  | SRA              |                                      |               | non-SRA                  | SRA              |
| Regular Education:                   | 31.941        | \$ 4,462,558             | \$ 52,922        | Regular Education:                   | 32.149        | \$ 4,358,354             | \$ 41,010        |
| Special Education:                   | 12.250        | 1,196,995                | 1,000            | Special Education:                   | 7.875         | 702,426                  | -                |
| Career and Technical Education:      | 0.670         | 91,439                   | -                | Career and Technical Education:      | -             | -                        | 1,354            |
| Extra Curricular Education:          | -             | -                        | -                | Extra Curricular Education:          | -             | -                        | -                |
| Culturally & Linguistically Diverse: | 2.670         | 401,972                  | 500              | Culturally & Linguistically Diverse: | 0.670         | 100,676                  | 220              |
| Gifted & Talented Education:         | 0.182         | 9,175                    | -                | Gifted & Talented Education:         | 0.269         | 11,935                   | -                |
| Student Services:                    | 2.500         | 368,214                  | 500              | Student Services:                    | 2.000         | 331,258                  | 1,000            |
| Instructional Staff Support:         | -             | -                        | 12,014           | Instructional Staff Support:         | -             | -                        | 8,291            |
| Library Services:                    | 1.000         | 147,371                  | 5,000            | Library Services:                    | 1.000         | 147,371                  | 5,000            |
| School Administration:               | 6.000         | 790,577                  | 2,189            | School Administration:               | 5.000         | 651,058                  | 500              |
| Operations and Maintenance:          | 3.750         | 322,734                  | 9,000            | Operations and Maintenance:          | 3.000         | 241,184                  | 5,000            |
| Health Room:                         | -             | -                        | -                | Health Room:                         | -             | -                        | -                |
| Utilities:                           | -             | 247,104                  | -                | Utilities:                           | -             | 181,274                  | -                |
| <b>TOTALS:</b>                       | <b>60.963</b> | <b>\$ 8,038,139</b>      | <b>\$ 83,125</b> | <b>TOTALS:</b>                       | <b>51.963</b> | <b>\$ 6,725,536</b>      | <b>\$ 62,375</b> |

# Middle Schools (6-8) (continued)

| 260 PLATT MIDDLE                     |        |                          |           | 270 SOUTHERN HILLS MIDDLE |        |                          |           |
|--------------------------------------|--------|--------------------------|-----------|---------------------------|--------|--------------------------|-----------|
|                                      |        | Total Budget \$5,612,135 |           |                           |        | Total Budget \$6,351,406 |           |
|                                      | Staff  | non-SRA                  | SRA       |                           | Staff  | non-SRA                  | SRA       |
| Regular Education:                   | 24.818 | \$ 3,371,362             | \$ 26,325 |                           | 29.115 | \$ 3,926,640             | \$ 33,550 |
| Special Education:                   | 7.035  | 615,424                  | 500       |                           | 7.225  | 751,483                  | 700       |
| Career and Technical Education:      | -      | -                        | -         |                           | -      | -                        | -         |
| Extra Curricular Education:          | -      | -                        | -         |                           | -      | -                        | -         |
| Culturally & Linguistically Diverse: | -      | 195                      | -         |                           | -      | -                        | -         |
| Gifted & Talented Education:         | 0.206  | 9,138                    | 300       |                           | 0.311  | 15,678                   | -         |
| Student Services:                    | 1.500  | 248,442                  | 200       |                           | 2.000  | 331,258                  | 700       |
| Instructional Staff Support:         | -      | -                        | 4,500     |                           | -      | -                        | 10,000    |
| Library Services:                    | 1.000  | 147,371                  | 4,000     |                           | 1.000  | 147,371                  | 4,200     |
| School Administration:               | 5.000  | 628,551                  | -         |                           | 5.000  | 636,689                  | -         |
| Operations and Maintenance:          | 3.750  | 310,575                  | 8,250     |                           | 3.000  | 248,853                  | 4,000     |
| Health Room:                         | -      | -                        | -         |                           | -      | -                        | -         |
| Utilities:                           | -      | 237,002                  | -         |                           | -      | 240,284                  | -         |
| TOTALS:                              | 43.309 | \$ 5,568,060             | \$ 44,075 |                           | 47.651 | \$ 6,298,256             | \$ 53,150 |



## High Schools (9-12)

| 310 BOULDER HIGH SCHOOL              |                |                           |                   | 315 BROOMFIELD HIGH SCHOOL           |                |                           |                   |
|--------------------------------------|----------------|---------------------------|-------------------|--------------------------------------|----------------|---------------------------|-------------------|
|                                      | Staff          | Total Budget \$15,772,236 |                   |                                      | Staff          | Total Budget \$14,333,890 |                   |
|                                      |                | non-SRA                   | SRA               |                                      |                | non-SRA                   | SRA               |
| Regular Education:                   | 70.920         | \$ 9,711,061              | \$ 131,455        | Regular Education:                   | 66.780         | \$ 9,130,377              | \$ 154,820        |
| Special Education:                   | 14.563         | 1,430,606                 | 3,000             | Special Education:                   | 15.113         | 1,391,330                 | 1,651             |
| Career and Technical Education:      | 0.600          | 83,792                    | 7,000             | Career and Technical Education:      | 1.400          | 194,061                   | 7,652             |
| Extra Curricular Education:          | -              | -                         | -                 | Extra Curricular Education:          | -              | -                         | -                 |
| Culturally & Linguistically Diverse: | 3.600          | 542,445                   | 1,000             | Culturally & Linguistically Diverse: | 0.600          | 90,332                    | -                 |
| Gifted & Talented Education:         | -              | 230                       | -                 | Gifted & Talented Education:         | -              | 230                       | -                 |
| Student Services:                    | 4.500          | 653,616                   | 500               | Student Services:                    | 4.100          | 633,220                   | 1,036             |
| Instructional Staff Support:         | -              | -                         | 9,000             | Instructional Staff Support:         | -              | -                         | 4,615             |
| Library Services:                    | 1.750          | 197,536                   | 15,000            | Library Services:                    | 1.750          | 223,170                   | -                 |
| School Administration:               | 12.500         | 1,561,323                 | 17,000            | School Administration:               | 10.500         | 1,362,689                 | 9,938             |
| Operations and Maintenance:          | 12.000         | 834,114                   | 61,870            | Operations and Maintenance:          | 10.500         | 688,305                   | 29,803            |
| Health Room:                         | -              | -                         | 2,000             | Health Room:                         | -              | -                         | -                 |
| Utilities:                           | -              | 509,688                   | -                 | Utilities:                           | -              | 410,661                   | -                 |
| <b>TOTALS:</b>                       | <b>120.433</b> | <b>\$ 15,524,411</b>      | <b>\$ 247,825</b> | <b>TOTALS:</b>                       | <b>110.743</b> | <b>\$ 14,124,375</b>      | <b>\$ 209,515</b> |

| 320 CENTAURUS HIGH SCHOOL            |                |                           |                   | 330 FAIRVIEW HIGH SCHOOL             |                |                           |                   |
|--------------------------------------|----------------|---------------------------|-------------------|--------------------------------------|----------------|---------------------------|-------------------|
|                                      | Staff          | Total Budget \$15,551,502 |                   |                                      | Staff          | Total Budget \$16,869,915 |                   |
|                                      |                | non-SRA                   | SRA               |                                      |                | non-SRA                   | SRA               |
| Regular Education:                   | 68.560         | \$ 9,325,244              | \$ 153,319        | Regular Education:                   | 81.470         | \$ 11,069,104             | \$ 130,530        |
| Special Education:                   | 22.835         | 2,051,585                 | 7,127             | Special Education:                   | 14.038         | 1,260,988                 | 4,600             |
| Career and Technical Education:      | 1.200          | 166,436                   | 5,876             | Career and Technical Education:      | 1.200          | 165,978                   | 500               |
| Extra Curricular Education:          | -              | -                         | -                 | Extra Curricular Education:          | -              | -                         | -                 |
| Culturally & Linguistically Diverse: | 3.000          | 451,197                   | -                 | Culturally & Linguistically Diverse: | 0.800          | 120,898                   | -                 |
| Gifted & Talented Education:         | -              | 230                       | -                 | Gifted & Talented Education:         | 0.337          | 17,218                    | 3,000             |
| Student Services:                    | 4.500          | 653,616                   | 998               | Student Services:                    | 5.400          | 802,681                   | 2,000             |
| Instructional Staff Support:         | 0.500          | 62,711                    | 21,621            | Instructional Staff Support:         | -              | -                         | 26,000            |
| Library Services:                    | 1.750          | 223,170                   | -                 | Library Services:                    | 2.000          | 223,705                   | -                 |
| School Administration:               | 10.500         | 1,295,478                 | 2,946             | School Administration:               | 12.500         | 1,581,021                 | 4,960             |
| Operations and Maintenance:          | 9.500          | 671,273                   | 29,128            | Operations and Maintenance:          | 12.000         | 832,007                   | 30,915            |
| Health Room:                         | -              | -                         | -                 | Health Room:                         | -              | -                         | -                 |
| Utilities:                           | -              | 429,547                   | -                 | Utilities:                           | -              | 593,810                   | -                 |
| <b>TOTALS:</b>                       | <b>122.345</b> | <b>\$ 15,330,487</b>      | <b>\$ 221,015</b> | <b>TOTALS:</b>                       | <b>129.745</b> | <b>\$ 16,667,410</b>      | <b>\$ 202,505</b> |

| 340 ARAPAHOE RIDGE HIGH SCHOOL       |               |                          |                  | 350 NEW VISTA HIGH SCHOOL            |               |                          |                  |
|--------------------------------------|---------------|--------------------------|------------------|--------------------------------------|---------------|--------------------------|------------------|
|                                      | Staff         | Total Budget \$2,880,896 |                  |                                      | Staff         | Total Budget \$3,913,995 |                  |
|                                      |               | non-SRA                  | SRA              |                                      |               | non-SRA                  | SRA              |
| Regular Education:                   | 8.980         | \$ 1,255,809             | \$ 27,087        | Regular Education:                   | 15.905        | \$ 2,183,153             | \$ 32,333        |
| Special Education:                   | 2.000         | 260,513                  | -                | Special Education:                   | 2.000         | 262,003                  | 1,801            |
| Career and Technical Education:      | -             | -                        | -                | Career and Technical Education:      | 0.200         | 27,624                   | -                |
| Extra Curricular Education:          | -             | -                        | -                | Extra Curricular Education:          | -             | -                        | -                |
| Culturally & Linguistically Diverse: | -             | 918                      | -                | Culturally & Linguistically Diverse: | -             | 230                      | -                |
| Gifted & Talented Education:         | -             | -                        | -                | Gifted & Talented Education:         | -             | 230                      | -                |
| Student Services:                    | 2.000         | 239,543                  | 600              | Student Services:                    | 1.000         | 165,630                  | 200              |
| Instructional Staff Support:         | -             | -                        | 800              | Instructional Staff Support:         | -             | -                        | 2,770            |
| Library Services:                    | -             | -                        | -                | Library Services:                    | 1.375         | 167,366                  | -                |
| School Administration:               | 5.000         | 657,849                  | 500              | School Administration:               | 4.750         | 683,007                  | 897              |
| Operations and Maintenance:          | 2.000         | 96,872                   | 9,438            | Operations and Maintenance:          | 3.500         | 260,514                  | 5,829            |
| Health Room:                         | -             | -                        | -                | Health Room:                         | -             | -                        | -                |
| Utilities:                           | -             | 330,967                  | -                | Utilities:                           | -             | 120,408                  | -                |
| <b>TOTALS:</b>                       | <b>19.980</b> | <b>\$ 2,842,471</b>      | <b>\$ 38,425</b> | <b>TOTALS:</b>                       | <b>28.730</b> | <b>\$ 3,870,165</b>      | <b>\$ 43,830</b> |

## High Schools (continued)

| 360 MONARCH HIGH SCHOOL              |                |                           |           |                |
|--------------------------------------|----------------|---------------------------|-----------|----------------|
|                                      | Staff          | Total Budget \$13,353,472 |           |                |
|                                      |                | non-SRA                   | SRA       |                |
| Regular Education:                   | 61.250         | \$ 8,359,544              | \$        | 96,372         |
| Special Education:                   | 16.692         | 1,398,684                 |           | 2,306          |
| Career and Technical Education:      | 1.200          | 166,666                   |           | 4,750          |
| Extra Curricular Education:          | -              | -                         |           | -              |
| Culturally & Linguistically Diverse: | 0.600          | 90,332                    |           | -              |
| Gifted & Talented Education:         | -              | 230                       |           | -              |
| Student Services:                    | 3.300          | 546,576                   |           | -              |
| Instructional Staff Support:         | -              | -                         |           | 12,741         |
| Library Services:                    | 1.750          | 197,536                   |           | 750            |
| School Administration:               | 10.500         | 1,341,588                 |           | 10,581         |
| Operations and Maintenance:          | 10.500         | 724,323                   |           | 21,165         |
| Health Room:                         | -              | -                         |           | -              |
| Utilities:                           | -              | 379,328                   |           | -              |
| <b>TOTALS:</b>                       | <b>105.792</b> | <b>\$ 13,204,807</b>      | <b>\$</b> | <b>148,665</b> |





# BOULDER VALLEY SCHOOL DISTRICT

## FINANCIAL SECTION

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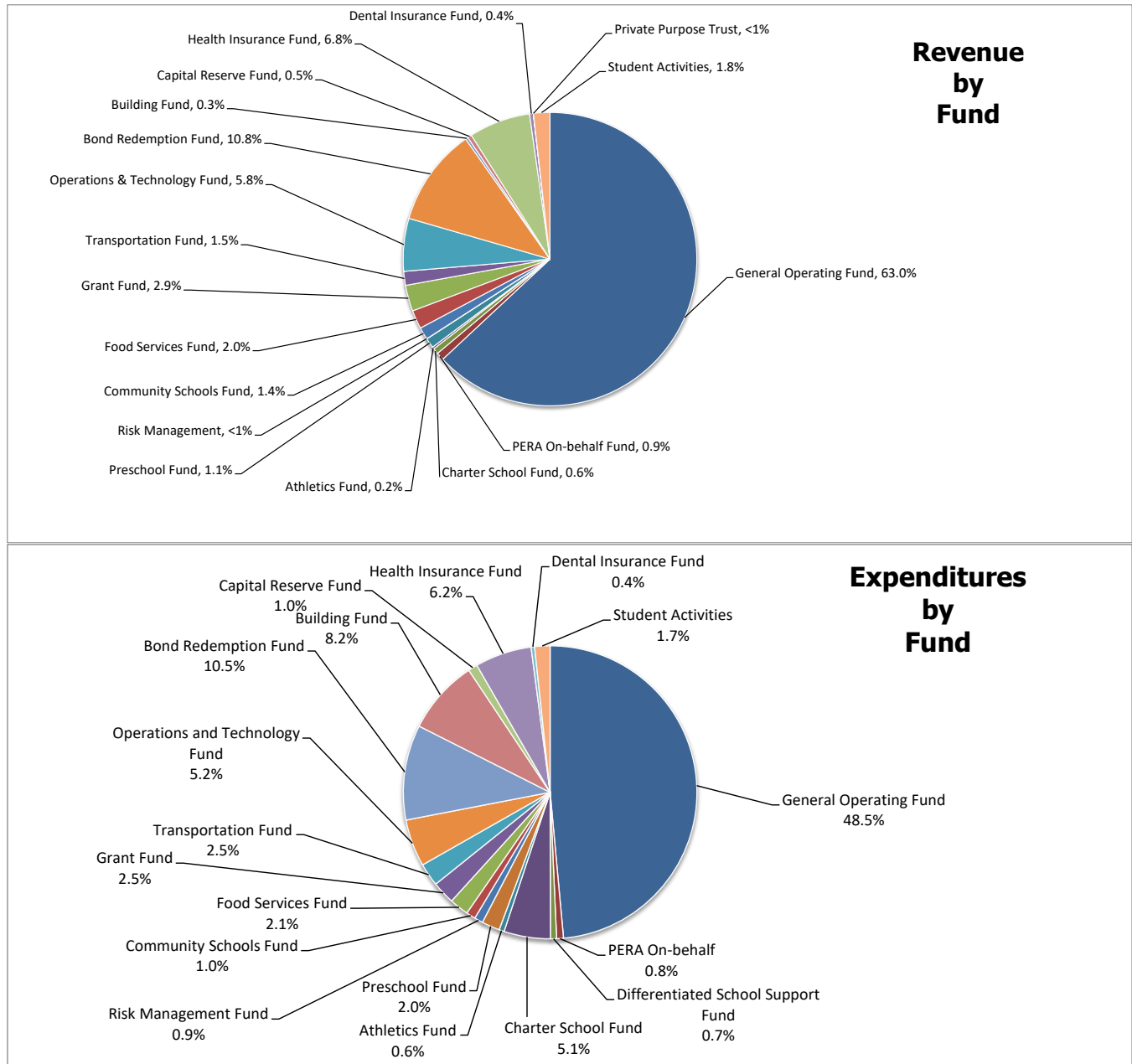
## All Funds

### Summary

|                    | 2022-23<br>AUDITED<br>ACTUAL | 2023-24<br>AUDITED<br>ACTUAL | 2024-25<br>AUDITED<br>ACTUAL | 2025-26<br>REVISED<br>BUDGET | 2026-27<br>PROPOSED<br>BUDGET |
|--------------------|------------------------------|------------------------------|------------------------------|------------------------------|-------------------------------|
| Beginning Balance  | \$ 218,057,026               | \$ 423,367,080               | \$ 397,764,781               | \$ 309,340,987               | \$ 357,146,275                |
| Revenues           | 816,092,795                  | 669,267,321                  | 681,977,087                  | 813,386,024                  | 698,176,045                   |
| Transfers In       | 53,043,879                   | 66,798,517                   | 66,679,464                   | 78,452,185                   | 71,605,876                    |
| Total Resources    | 1,087,193,700                | 1,159,432,918                | 1,146,421,332                | 1,201,179,195                | 1,126,928,196                 |
| Expenditures       | 610,782,741                  | 694,869,622                  | 770,400,881                  | 765,580,736                  | 795,781,114                   |
| Emergency Reserves | -                            | -                            | -                            | -                            | 63,708,315                    |
| Transfers Out      | 53,043,879                   | 66,798,517                   | 66,679,464                   | 78,452,185                   | 71,605,876                    |
| Total Uses         | 663,826,620                  | 761,668,139                  | 837,080,345                  | 844,032,921                  | 931,095,305                   |
| Ending Balance     | \$ 423,367,080               | \$ 397,764,780               | \$ 309,340,988               | \$ 357,146,274               | \$ 195,832,891                |

## All Funds (continued)

The following charts show that of the district's 19 active funds, the General Operating Fund accounts for 63.0 percent of all revenues, while all other funds combined make up the difference. 48.5 percent of all district expenditures come from the General Operating Fund, with 51.5 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

|                                | 2022-23<br>AUDITED<br>ACTUAL | 2023-24<br>AUDITED<br>ACTUAL | 2024-25<br>AUDITED<br>ACTUAL | 2025-26<br>ESTIMATED<br>ACTUAL | 2026-27<br>PROPOSED<br>BUDGET |
|--------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------------------------------|
| <b>FUND:</b>                   |                              |                              |                              |                                |                               |
| General Operating Fund         | \$ 71,224,954                | \$ 75,797,321                | \$ 82,366,205                | \$ 83,057,587                  | \$ 65,648,539                 |
| PERA On-behalf Fund            | -                            | -                            | -                            | -                              | -                             |
| Differentiated School Support  | 14,414,794                   | 11,226,033                   | 17,228,634                   | 13,060,688                     | \$ 17,060,688                 |
| Charter School Fund            | 10,961,329                   | 11,626,756                   | 12,716,447                   | -                              | \$ 12,275,645                 |
| Athletics Fund                 | 99,285                       | 146,107                      | 147,342                      | \$126,215                      | \$ 135,604                    |
| Preschool Fund                 | 354,778                      | 256,225                      | 519,442                      | 542,929                        | \$ 453,856                    |
| Risk Management Fund           | 2,990,467                    | 2,183,044                    | 1,114,176                    | 1,610,678                      | \$ 1,698,444                  |
| Community Schools Fund         | 2,843,853                    | 3,715,001                    | 3,504,377                    | 3,720,043                      | \$ 4,298,472                  |
| Food Services Fund             | 2,000,680                    | 1,003,959                    | 445,500                      | 465,932                        | \$ 401,341                    |
| Grant Fund                     | -                            | -                            | -                            | -                              | \$ -                          |
| Transportation Fund            | 1,173,839                    | 800,034                      | 1,354,748                    | 1,582,691                      | \$ 1,394,244                  |
| Operations and Technology Fund | 19,565,698                   | 15,549,703                   | 16,161,100                   | 17,992,320                     | \$ 22,743,965                 |
| Bond Redemption Fund           | 50,883,707                   | 65,997,076                   | 66,617,078                   | 67,694,508                     | \$ 76,302,652                 |
| Building Fund                  | 16,985,348                   | 212,431,280                  | 168,115,548                  | 82,633,080                     | \$ 129,044,801                |
| Capital Reserve Fund           | 5,112,662                    | 5,141,513                    | 10,240,869                   | 9,249,764                      | \$ 7,944,002                  |
| Health Insurance Fund          | 8,958,298                    | 6,515,230                    | 5,608,124                    | 2,205,115                      | \$ 5,580,727                  |
| Dental Insurance Fund          | 1,760,933                    | 2,074,446                    | 2,430,334                    | 2,801,020                      | \$ 2,693,092                  |
| Private Purpose Trust Fund     | 1,257,921                    | 1,248,910                    | 1,251,260                    | 1,220,538                      | \$ 1,170,538                  |
| Student Activities Fund        | 7,118,591                    | 7,386,030                    | 7,943,597                    | 8,725,929                      | \$ 8,299,665                  |
| Front Range BOCES Fund         | 349,889                      | 268,412                      | -                            | -                              | -                             |
| <b>GRAND TOTAL:</b>            | <b>\$ 218,057,026</b>        | <b>\$ 423,367,080</b>        | <b>\$ 397,764,781</b>        | <b>\$ 296,689,037</b>          | <b>\$ 357,146,275</b>         |

## All Funds (continued)

### Revenue Summary

|                                | 2022-23<br>AUDITED<br>ACTUAL | 2023-24<br>AUDITED<br>ACTUAL | 2024-25<br>AUDITED<br>ACTUAL | 2025-26<br>ESTIMATED<br>ACTUAL | 2026-27<br>PROPOSED<br>BUDGET |
|--------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------------------------------|
| <b>FUND:</b>                   |                              |                              |                              |                                |                               |
| General Operating Fund         | \$ 384,025,439               | \$ 415,139,489               | \$ 431,413,013               | \$ 441,985,426                 | \$ 440,114,931                |
| PERA On-behalf Fund            | 15,601,944                   | 1,271,801                    | 5,526,864                    | 6,000,000                      | 6,000,000                     |
| Differentiated School Support  | -                            | -                            | -                            | -                              | -                             |
| Charter School Fund            | 3,485,405                    | 3,595,174                    | 5,054,114                    | 4,385,812                      | 4,385,812                     |
| Athletics Fund                 | 1,237,205                    | 1,352,253                    | 1,386,304                    | 1,608,919                      | 1,592,941                     |
| Preschool Fund                 | 1,270,188                    | 7,246,249                    | 8,074,281                    | 8,126,585                      | 7,678,387                     |
| Risk Management Fund           | 643,509                      | 859,991                      | 790,542                      | 77,000                         | 77,000                        |
| Community Schools Fund         | 8,691,124                    | 9,013,045                    | 7,697,006                    | 8,828,678                      | 9,440,057                     |
| Food Services Fund             | 10,902,906                   | 13,432,853                   | 13,734,777                   | 13,354,300                     | 14,301,004                    |
| Grant Fund                     | 20,073,996                   | 20,918,892                   | 15,272,468                   | 20,000,000                     | 20,000,000                    |
| Transportation Fund            | 10,849,100                   | 12,194,891                   | 11,049,856                   | 10,755,021                     | 10,755,021                    |
| Operations and Technology Fund | 31,375,859                   | 38,199,650                   | 38,045,075                   | 40,580,830                     | 40,580,830                    |
| Bond Redemption Fund           | 72,194,959                   | 75,527,490                   | 73,018,164                   | 75,371,000                     | 75,275,000                    |
| Building Fund                  | 203,161,285                  | 7,264,325                    | 8,996,571                    | 114,956,000                    | 1,994,000                     |
| Capital Reserve Fund           | 2,245,905                    | 8,634,696                    | 5,302,425                    | 3,628,861                      | 3,157,594                     |
| Health Insurance Fund          | 36,575,550                   | 39,507,765                   | 41,154,745                   | 48,274,856                     | 47,233,468                    |
| Dental Insurance Fund          | 2,883,202                    | 2,954,250                    | 2,937,569                    | 2,935,000                      | 2,935,000                     |
| Private Purpose Trust Fund     | 54,738                       | 78,924                       | 64,205                       | 54,000                         | 55,000                        |
| Student Activities Fund        | 10,591,891                   | 11,760,583                   | 12,459,108                   | 12,463,736                     | 12,600,000                    |
| Front Range BOCES Fund         | 228,590                      | 315,000                      | -                            | -                              | -                             |
| <b>GRAND TOTAL:</b>            | <b>\$ 816,092,795</b>        | <b>\$ 669,267,321</b>        | <b>\$ 681,977,087</b>        | <b>\$ 813,386,024</b>          | <b>\$ 698,176,045</b>         |



**All Funds (continued)**

**Transfers In Summary**

|                                | 2022-23<br>AUDITED<br>ACTUAL | 2023-24<br>AUDITED<br>ACTUAL | 2024-25<br>AUDITED<br>ACTUAL | 2025-26<br>ESTIMATED<br>ACTUAL | 2026-27<br>PROPOSED<br>BUDGET |
|--------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------------------------------|
| <b>FUND:</b>                   |                              |                              |                              |                                |                               |
| General Operating Fund         | \$ 200,000                   | \$ 255,000                   | \$ 805,475                   | \$ 805,475                     | \$ 850,475                    |
| PERA On-behalf Fund            | -                            | -                            | -                            | -                              | -                             |
| Differentiated School Support  | -                            | 10,000,000                   | -                            | 9,000,000                      | -                             |
| Charter School Fund            | 29,838,384                   | 32,768,059                   | 34,852,743                   | 35,922,969                     | 37,199,090                    |
| Athletics Fund                 | 2,040,610                    | 2,448,218                    | 2,619,821                    | 2,895,806                      | 2,880,708                     |
| Preschool Fund                 | 6,845,156                    | 4,966,568                    | 6,713,200                    | 7,177,740                      | 8,116,287                     |
| Risk Management Fund           | 4,954,066                    | 5,004,066                    | 7,410,366                    | 7,840,366                      | 7,840,366                     |
| Community Schools Fund         | -                            | -                            | -                            | -                              | -                             |
| Food Services Fund             | -                            | 517,140                      | 2,048,269                    | 2,868,561                      | 2,505,289                     |
| Grant Fund                     | -                            | -                            | -                            | -                              | -                             |
| Transportation Fund            | 6,474,403                    | 7,148,206                    | 6,926,629                    | 8,974,307                      | 9,410,700                     |
| Operations and Technology Fund | -                            | -                            | -                            | -                              | -                             |
| Bond Redemption Fund           | -                            | -                            | -                            | -                              | -                             |
| Building Fund                  | -                            | -                            | -                            | -                              | -                             |
| Capital Reserve Fund           | 2,691,260                    | 3,691,260                    | 2,802,961                    | 2,966,961                      | 2,802,961                     |
| Health Insurance Fund          | -                            | -                            | 2,500,000                    | -                              | -                             |
| Dental Insurance Fund          | -                            | -                            | -                            | -                              | -                             |
| Private Purpose Trust Fund     | -                            | -                            | -                            | -                              | -                             |
| Student Activities Fund        | -                            | -                            | -                            | -                              | -                             |
| Front Range BOCES Fund         | -                            | -                            | -                            | -                              | -                             |
| <b>GRAND TOTAL:</b>            | <b>\$ 53,043,879</b>         | <b>\$ 66,798,517</b>         | <b>\$ 66,679,464</b>         | <b>\$ 78,452,185</b>           | <b>\$ 71,605,876</b>          |

## All Funds (continued)

### Expenditure Summary

|                                | 2022-23<br>AUDITED<br>ACTUAL | 2023-24<br>AUDITED<br>ACTUAL | 2024-25<br>AUDITED<br>ACTUAL | 2025-26<br>ESTIMATED<br>ACTUAL | 2026-27<br>PROPOSED<br>BUDGET |
|--------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------------------------------|
| <b>FUND:</b>                   |                              |                              |                              |                                |                               |
| General Operating Fund         | \$ 326,860,662               | \$ 342,333,558               | \$ 365,653,117               | \$ 382,553,239                 | \$ 386,231,155                |
| PERA On-behalf Fund            | 15,601,944                   | 1,271,801                    | 5,526,864                    | 6,000,000                      | 6,000,000                     |
| Differentiated School Support  | 3,188,761                    | 3,997,399                    | 4,167,946                    | 5,000,000                      | 5,315,315                     |
| Charter School Fund            | 32,658,362                   | 35,273,542                   | 39,971,354                   | 40,685,086                     | 40,707,249                    |
| Athletics Fund                 | 3,230,993                    | 3,799,236                    | 4,027,252                    | 4,495,336                      | 4,475,044                     |
| Preschool Fund                 | 8,162,428                    | 11,898,131                   | 14,763,994                   | 15,393,398                     | 15,799,758                    |
| Risk Management Fund           | 6,404,998                    | 6,932,925                    | 7,704,406                    | 7,829,600                      | 7,506,432                     |
| Community Schools Fund         | 7,619,976                    | 8,968,669                    | 6,675,865                    | 7,444,774                      | 8,180,586                     |
| Food Services Fund             | 11,899,627                   | 14,508,452                   | 15,762,614                   | 16,287,452                     | 16,784,170                    |
| Grant Fund                     | 20,073,996                   | 20,918,892                   | 15,272,468                   | 20,000,000                     | 20,000,000                    |
| Transportation Fund            | 17,697,308                   | 18,788,383                   | 17,748,542                   | 19,917,775                     | 20,149,500                    |
| Operations and Technology Fund | 35,391,854                   | 37,588,253                   | 36,213,855                   | 35,829,185                     | 41,434,319                    |
| Bond Redemption Fund           | 57,081,590                   | 74,907,488                   | 71,940,734                   | 66,762,856                     | 83,506,434                    |
| Building Fund                  | 7,715,353                    | 51,580,058                   | 94,479,039                   | 68,544,279                     | 65,315,114                    |
| Capital Reserve Fund           | 4,908,314                    | 7,226,600                    | 9,096,491                    | 7,901,584                      | 8,149,862                     |
| Health Insurance Fund          | 39,018,618                   | 40,414,871                   | 47,057,754                   | 44,899,244                     | 49,651,551                    |
| Dental Insurance Fund          | 2,569,689                    | 2,598,362                    | 2,566,883                    | 3,042,928                      | 3,044,625                     |
| Private Purpose Trust Fund     | 63,749                       | 76,574                       | 94,927                       | 104,000                        | 100,000                       |
| Student Activities Fund        | 10,324,452                   | 11,203,016                   | 11,676,776                   | 12,890,000                     | 13,430,000                    |
| Front Range BOCES Fund         | 310,067                      | 583,412                      | -                            | -                              | -                             |
| <b>GRAND TOTAL:</b>            | <b>\$ 610,782,741</b>        | <b>\$ 694,869,622</b>        | <b>\$ 770,400,881</b>        | <b>\$ 765,580,736</b>          | <b>\$ 795,781,114</b>         |



**All Funds (continued)**

**Reserves Summary**

|                                | 2022-23<br>AUDITED<br>ACTUAL | 2023-24<br>AUDITED<br>ACTUAL | 2024-25<br>AUDITED<br>ACTUAL | 2025-26<br>ESTIMATED<br>ACTUAL | 2026-27<br>PROPOSED<br>BUDGET |
|--------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------------------------------|
| <b>FUND:</b>                   |                              |                              |                              |                                |                               |
| General Operating Fund         | \$ -                         | \$ -                         | \$ -                         | \$ -                           | 44,189,497                    |
| PERA On-behalf Fund            | -                            | -                            | -                            | -                              | -                             |
| Differentiated School Support  | -                            | -                            | -                            | -                              | 159,459                       |
| Charter School Fund            | -                            | -                            | -                            | -                              | 1,227,722                     |
| Athletics Fund                 | -                            | -                            | -                            | -                              | 134,209                       |
| Preschool Fund                 | -                            | -                            | -                            | -                              | 448,772                       |
| Risk Management Fund           | -                            | -                            | -                            | -                              | 2,109,378                     |
| Community Schools Fund         | -                            | -                            | -                            | -                              | 245,418                       |
| Food Services Fund             | -                            | -                            | -                            | -                              | 423,464                       |
| Grant Fund                     | -                            | -                            | -                            | -                              | -                             |
| Transportation Fund            | -                            | -                            | -                            | -                              | 1,410,465                     |
| Operations and Technology Fund | -                            | -                            | -                            | -                              | 1,481,125                     |
| Bond Redemption Fund           | -                            | -                            | -                            | -                              | -                             |
| Building Fund                  | -                            | -                            | -                            | -                              | -                             |
| Capital Reserve Fund           | -                            | -                            | -                            | -                              | 5,754,695                     |
| Health Insurance Fund          | -                            | -                            | -                            | -                              | 3,162,644                     |
| Dental Insurance Fund          | -                            | -                            | -                            | -                              | 2,583,467                     |
| Private Purpose Trust Fund     | -                            | -                            | -                            | -                              | -                             |
| Student Activities Fund        | -                            | -                            | -                            | -                              | 378,000                       |
| Front Range BOCES Fund         | -                            | -                            | -                            | -                              | -                             |
| <b>GRAND TOTAL:</b>            | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                    | <b>\$ 63,708,315</b>          |

## All Funds (continued)

### Transfers Out Summary

|                                | 2022-23<br>AUDITED<br>ACTUAL | 2023-24<br>AUDITED<br>ACTUAL | 2024-25<br>AUDITED<br>ACTUAL | 2025-26<br>ESTIMATED<br>ACTUAL | 2026-27<br>PROPOSED<br>BUDGET |
|--------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------------------------------|
| <b>FUND:</b>                   |                              |                              |                              |                                |                               |
| General Operating Fund         | \$ 52,792,410                | \$ 66,492,047                | \$ 65,873,989                | \$ 77,646,710                  | \$ 70,755,401                 |
| PERA On-behalf Fund            | -                            | -                            | -                            | -                              | -                             |
| Differentiated School Support  | -                            | -                            | -                            | -                              | -                             |
| Charter School Fund            | -                            | -                            | -                            | -                              | -                             |
| Athletics Fund                 | -                            | -                            | -                            | -                              | -                             |
| Preschool Fund                 | 51,469                       | 51,469                       | -                            | -                              | -                             |
| Risk Management Fund           | -                            | -                            | -                            | -                              | -                             |
| Community Schools Fund         | 200,000                      | 255,000                      | 805,475                      | 805,475                        | 850,475                       |
| 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 Fund     | -                            | -                            | -                            | -                              | -                             |
| Student Activities Fund        | -                            | -                            | -                            | -                              | -                             |
| Front Range BOCES Fund         | -                            | -                            | -                            | -                              | -                             |
| <b>GRAND TOTAL:</b>            | <b>\$ 53,043,879</b>         | <b>\$ 66,798,517</b>         | <b>\$ 66,679,464</b>         | <b>\$ 78,452,185</b>           | <b>\$ 71,605,876</b>          |



## All Funds (continued)

### Ending Fund Balance Summary

|                                | 2022-23<br>AUDITED<br>ACTUAL | 2023-24<br>AUDITED<br>ACTUAL | 2024-25<br>AUDITED<br>ACTUAL | 2025-26<br>ESTIMATED<br>ACTUAL | 2026-27<br>PROPOSED<br>BUDGET |
|--------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------------------------------|
| <b>FUND:</b>                   |                              |                              |                              |                                |                               |
| General Operating Fund         | \$ 75,797,321                | \$ 82,366,205                | \$ 83,057,587                | \$ 65,648,539                  | \$ 5,437,892                  |
| PERA On-behalf Fund            | -                            | -                            | -                            | -                              | -                             |
| Differentiated School Support  | 11,226,033                   | 17,228,634                   | 13,060,688                   | 17,060,688                     | 11,585,914                    |
| Charter School Fund            | 11,626,756                   | 12,716,447                   | 12,651,950                   | 12,275,645                     | 11,925,576                    |
| Athletics Fund                 | 146,107                      | 147,342                      | 126,215                      | 135,604                        | -                             |
| Preschool Fund                 | 256,225                      | 519,442                      | 542,929                      | 453,856                        | -                             |
| Risk Management Fund           | 2,183,044                    | 1,114,176                    | 1,610,678                    | 1,698,444                      | -                             |
| Community Schools Fund         | 3,715,001                    | 3,504,377                    | 3,720,043                    | 4,298,472                      | 4,462,050                     |
| Food Services Fund             | 1,003,959                    | 445,500                      | 465,932                      | 401,341                        | -                             |
| Grant Fund*                    | -                            | -                            | -                            | -                              | -                             |
| Transportation Fund            | 800,034                      | 1,354,748                    | 1,582,691                    | 1,394,244                      | -                             |
| Operations and Technology Fund | 15,549,703                   | 16,161,100                   | 17,992,320                   | 22,743,965                     | 20,409,351                    |
| Bond Redemption Fund           | 65,997,076                   | 66,617,078                   | 67,694,508                   | 76,302,652                     | 68,071,218                    |
| Building Fund                  | 212,431,280                  | 168,115,547                  | 82,633,080                   | 129,044,801                    | 65,723,687                    |
| Capital Reserve Fund           | 5,141,513                    | 10,240,869                   | 9,249,764                    | 7,944,002                      | -                             |
| Health Insurance Fund          | 6,515,230                    | 5,608,124                    | 2,205,115                    | 5,580,727                      | -                             |
| Dental Insurance Fund          | 2,074,446                    | 2,430,334                    | 2,801,020                    | 2,693,092                      | -                             |
| Private Purpose Trust Fund     | 1,248,910                    | 1,251,260                    | 1,220,538                    | 1,170,538                      | 1,125,538                     |
| Student Activities Fund        | 7,386,030                    | 7,943,597                    | 8,725,929                    | 8,299,665                      | 7,091,665                     |
| Front Range BOCES Fund         | 268,412                      | -                            | -                            | -                              | -                             |
| <b>GRAND TOTAL:</b>            | <b>\$ 423,367,080</b>        | <b>\$ 397,764,780</b>        | <b>\$ 309,340,987</b>        | <b>\$ 357,146,274</b>          | <b>\$ 195,832,891</b>         |

\*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

|                                | 2026-27<br>Beginning Fund<br>Balance | 2026-27<br>Reserves  | 2026-27<br>Net Beginning Fund<br>Balance | 2026-27<br>Ending Fund<br>Balance | Net Change             | % Net<br>Change |
|--------------------------------|--------------------------------------|----------------------|------------------------------------------|-----------------------------------|------------------------|-----------------|
| <b>FUND:</b>                   |                                      |                      |                                          |                                   |                        |                 |
| General Operating Fund         | \$ 65,648,539                        | \$ 44,189,497        | \$ 21,459,042                            | \$ 5,437,892                      | \$ (16,021,150)        | -75%            |
| PERA On-behalf Fund            | -                                    | -                    | -                                        | -                                 | -                      | 0%              |
| Differentiated School Support  | 17,060,688                           | 159,459              | 16,901,229                               | 11,585,914                        | (5,315,315)            | -31%            |
| Charter School Fund            | 12,275,645                           | 1,227,722            | 11,047,923                               | 11,925,576                        | 877,653                | 8%              |
| Athletics Fund                 | 135,604                              | 134,209              | 1,395                                    | -                                 | (1,395)                | -100%           |
| Preschool Fund                 | 453,856                              | 448,772              | 5,084                                    | -                                 | (5,084)                | -100%           |
| Risk Management Fund           | 1,698,444                            | 2,109,378            | (410,934)                                | -                                 | 410,934                | -100%           |
| Community Schools Fund         | 4,298,472                            | 245,418              | 4,053,054                                | 4,462,050                         | 408,996                | 10%             |
| Food Services Fund             | 401,341                              | 423,464              | (22,123)                                 | -                                 | 22,123                 | -100%           |
| Grant Fund                     | -                                    | -                    | -                                        | -                                 | -                      | 0%              |
| Transportation Fund            | 1,394,244                            | 1,410,465            | (16,221)                                 | -                                 | 16,221                 | -100%           |
| Operations and Technology Fund | 22,743,965                           | 1,481,125            | 21,262,840                               | 20,409,351                        | (853,489)              | -4%             |
| Bond Redemption Fund           | 76,302,652                           | -                    | 76,302,652                               | 68,071,218                        | (8,231,434)            | -11%            |
| Building Fund                  | 129,044,801                          | -                    | 129,044,801                              | 65,723,687                        | (63,321,114)           | -49%            |
| Capital Reserve Fund           | 7,944,002                            | 5,754,695            | 2,189,307                                | -                                 | (2,189,307)            | -100%           |
| Health Insurance Fund          | 5,580,727                            | 3,162,644            | 2,418,083                                | -                                 | (2,418,083)            | -100%           |
| Dental Insurance Fund          | 2,693,092                            | 2,583,467            | 109,625                                  | -                                 | (109,625)              | -100%           |
| Private Purpose Trust Fund     | 1,170,538                            | -                    | 1,170,538                                | 1,125,538                         | (45,000)               | -4%             |
| Student Activities Fund        | 8,299,665                            | 378,000              | 7,921,665                                | 7,091,665                         | (830,000)              | -10%            |
| Front Range BOCES Fund         | -                                    | -                    | -                                        | -                                 | -                      | 0%              |
| <b>GRAND TOTAL:</b>            | <b>\$ 357,146,274</b>                | <b>\$ 63,708,315</b> | <b>\$ 293,437,959</b>                    | <b>\$ 195,832,891</b>             | <b>\$ (97,605,069)</b> |                 |

The above summary outlines changes in fund balance net of current year reserve amounts. In accordance with board Policy DB, the district maintains a minimal level of year-end fund balance net of these reserves in order to ensure ongoing financial health.

Changes in fund balance are authorized by the Board of Education as a use of beginning fund balance for one-time uses which will not lead to an ongoing deficit. Funds with a positive net change have budgeted resources higher than anticipated uses.

Current year reserves are subtracted from the Beginning Fund Balance to arrive at a net Beginning Fund Balance to reflect funds actually available for use. Changes in fund balance are calculated against the net Beginning Fund Balance.



## All Funds (continued)

### Summary of Fund Balance Changes (continued)

The significant changes in fund balance, identified as greater than \$500,000, are as follows:

**General Operating Fund** – Fund balance uses are identified in the “Budget Adjustment Plan” in the Introductory Section. These funds were allocated to critical needs through the budget process and will not create any specific or significant consequence.

**Differentiated School Support Fund** – This fund supports resources to schools. The fund balance will be used to continue support to schools.

**Charter Fund** – Changes in fund balance are the responsibility of the individual five charter school boards who approve the budget for each individual school.

**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 reflects activity related to the District’s 2026A and 2026B bond issuances. Proceeds from the 2026A bonds will support voter-approved capital projects, while the 2026B bonds were issued to refund the outstanding 2015 bond series.

**Building Fund** – Fund balance represents bond proceeds that continue to be spent down on capital improvements as outlined within the 2022 Critical Needs Plan. Changes in the fund balance reflect activity related to the 2026A bond issuance, which was executed to finance ongoing and upcoming projects identified in 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 fund balance is projected to increase due to the reimbursement of pharmacy claims. This reimbursement is a one-time windfall due to a delay in executing the pharmacy contracts. Going forward we would anticipate normal reimbursements with limited impact to fund balance.

**Student Activities** - The fund balance will be used to support the various student activities that initially generated the funds.

### Budgeted Expenditures per Student

| FUND:                       | 2025-26               |                              | 2026-27               |                              |
|-----------------------------|-----------------------|------------------------------|-----------------------|------------------------------|
|                             | Budgeted              |                              | Budgeted              |                              |
|                             | Budgeted Expenditures | Expenditures Per Student FTE | Budgeted Expenditures | Expenditures Per Student FTE |
| Operating Funds             | \$ 476,373,531        | \$ 17,922                    | \$ 474,215,539        | \$ 18,162                    |
| Grant Fund                  | 20,000,000            | 752                          | 20,000,000            | 766                          |
| Special Revenue Funds       | 75,641,940            | 2,846                        | 78,367,989            | 3,001                        |
| Internal Service Funds*     | 46,085,248            | 1,734                        | 52,696,176            | 2,018                        |
| Bond Redemption Fund        | 71,943,194            | 2,707                        | 83,506,434            | 3,198                        |
| Capital Project Funds       | 105,811,809           | 3,981                        | 73,464,976            | 2,814                        |
| Fiduciary Funds             | 12,475,000            | 469                          | 13,530,000            | 518                          |
| <b>Total Budget</b>         | <b>\$ 808,330,722</b> | <b>\$ 30,410</b>             | <b>\$795,781,114</b>  | <b>\$ 30,478</b>             |
| <b>BUDGETED ENROLLMENT:</b> | <b>2025-26</b>        |                              | <b>2026-27</b>        |                              |
| Student Enrollment          | 27,461                |                              | 26,973                |                              |
| Student Funded FTE          | 26,581.1              |                              | 26,110.5              |                              |

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

## All Funds (continued)

### Authorized FTE Summary

| LOCATION                                | 100-104<br>Admin | 105/125<br>Principal | 106<br>Asst<br>Principal | 200-209<br>Teachers | 210-224<br>Other<br>Teachers | 230-239<br>Psych<br>OT/PT/SW<br>Nurse | 300/320-371<br>Profes'nl<br>Support | 380-399<br>Techn'cl<br>Support | 400-499<br>Liaisons<br>Monitors | 500-599<br>Offic/Admin<br>Support | 600-699<br>Trades<br>& Services | TOTAL<br>FTEs  |
|-----------------------------------------|------------------|----------------------|--------------------------|---------------------|------------------------------|---------------------------------------|-------------------------------------|--------------------------------|---------------------------------|-----------------------------------|---------------------------------|----------------|
| 119 BEAR CREEK ELEMENTARY               | -                | 1.000                | -                        | 17.002              | 1.500                        | -                                     | -                                   | -                              | 7.009                           | 2.000                             | 2.000                           | 30.511         |
| 120 BIRCH ELEMENTARY                    | -                | 1.000                | -                        | 18.501              | 2.000                        | -                                     | -                                   | -                              | 4.702                           | 2.000                             | 2.000                           | 30.203         |
| 124 COLUMBINE ELEMENTARY                | -                | 1.000                | 1.000                    | 20.751              | 3.500                        | 0.600                                 | -                                   | -                              | 3.440                           | 2.125                             | 2.500                           | 34.916         |
| 127 CREST VIEW ELEMENTARY               | -                | 1.000                | 1.000                    | 19.502              | 3.000                        | -                                     | -                                   | -                              | 5.846                           | 2.000                             | 2.750                           | 35.098         |
| 130 DOUGLASS ELEMENTARY                 | -                | 1.000                | -                        | 15.501              | 1.500                        | -                                     | -                                   | -                              | 5.229                           | 2.000                             | 2.500                           | 27.730         |
| 131 SANCHEZ ELEMENTARY                  | -                | 1.000                | 1.000                    | 20.002              | 4.500                        | 0.500                                 | -                                   | -                              | 3.667                           | 2.000                             | 2.250                           | 34.919         |
| 132 EISENHOWER ELEMENTARY               | -                | 1.000                | -                        | 15.501              | 1.500                        | -                                     | -                                   | -                              | 7.671                           | 2.000                             | 2.500                           | 30.172         |
| 134 EMERALD ELEMENTARY                  | -                | 1.000                | -                        | 22.252              | 2.750                        | -                                     | -                                   | -                              | 4.730                           | 2.250                             | 2.500                           | 35.482         |
| 136 FLATIRONS ELEMENTARY                | -                | 0.900                | -                        | 8.502               | 1.500                        | -                                     | -                                   | -                              | 5.973                           | 2.000                             | 2.000                           | 20.875         |
| 138 FOOTHILL ELEMENTARY                 | -                | 1.000                | -                        | 23.000              | 2.500                        | -                                     | -                                   | -                              | 8.063                           | 2.125                             | 3.000                           | 39.688         |
| 141 GOLD HILL ELEMENTARY                | -                | 0.050                | -                        | 1.368               | -                            | -                                     | -                                   | -                              | 0.875                           | 0.500                             | 0.250                           | 3.043          |
| 144 HEATHERWOOD ELEMENTARY              | -                | 1.000                | -                        | 13.000              | 1.500                        | -                                     | -                                   | -                              | 6.418                           | 2.000                             | 2.000                           | 25.918         |
| 147 JAMESTOWN ELEMENTARY                | -                | 0.050                | -                        | 2.268               | -                            | -                                     | -                                   | -                              | 0.100                           | 0.800                             | 0.250                           | 3.468          |
| 150 KOHL ELEMENTARY                     | -                | 1.000                | -                        | 17.001              | 2.000                        | -                                     | -                                   | -                              | 8.892                           | 2.000                             | 2.500                           | 33.393         |
| 153 LAFAYETTE ELEMENTARY                | -                | 1.000                | -                        | 22.500              | 4.000                        | -                                     | -                                   | -                              | 7.665                           | 2.250                             | 2.500                           | 39.915         |
| 154 RYAN ELEMENTARY                     | -                | 1.000                | -                        | 25.500              | 4.400                        | -                                     | -                                   | -                              | 10.062                          | 2.125                             | 2.000                           | 45.087         |
| 156 FIRESIDE ELEMENTARY                 | -                | 1.000                | -                        | 21.002              | 2.500                        | -                                     | -                                   | -                              | 9.469                           | 2.125                             | 2.500                           | 38.596         |
| 157 LOUISVILLE ELEMENTARY               | -                | 1.000                | -                        | 20.502              | 3.000                        | -                                     | -                                   | -                              | 6.915                           | 2.125                             | 2.500                           | 36.042         |
| 158 COAL CREEK ELEMENTARY               | -                | 1.000                | -                        | 13.501              | 1.500                        | -                                     | -                                   | -                              | 6.967                           | 2.000                             | 2.000                           | 26.968         |
| 161 BCSIS                               | -                | 1.000                | -                        | 14.001              | 1.500                        | -                                     | -                                   | -                              | 2.575                           | 1.750                             | 1.500                           | 22.326         |
| 164 CREEKSIDE ELEMENTARY                | -                | 1.000                | -                        | 18.001              | 2.500                        | -                                     | -                                   | -                              | 7.012                           | 2.000                             | 2.000                           | 32.513         |
| 166 MESA ELEMENTARY                     | -                | 0.900                | -                        | 12.500              | 1.500                        | -                                     | -                                   | -                              | 6.443                           | 2.000                             | 2.000                           | 25.343         |
| 169 NEDERLAND ELEMENTARY                | -                | 0.500                | 1.000                    | 8.900               | 1.500                        | -                                     | -                                   | -                              | 7.229                           | 2.000                             | 2.500                           | 23.629         |
| 173 MAPLETON                            | -                | 0.100                | -                        | -                   | 0.500                        | -                                     | -                                   | -                              | -                               | -                                 | -                               | 0.600          |
| 180 PIONEER ELEMENTARY                  | -                | 1.000                | 1.000                    | 25.000              | 3.500                        | -                                     | -                                   | -                              | 4.288                           | 2.250                             | 3.000                           | 40.038         |
| 185 SUPERIOR ELEMENTARY                 | -                | 1.000                | -                        | 24.000              | 2.250                        | -                                     | -                                   | -                              | 7.842                           | 2.125                             | 2.750                           | 39.967         |
| 190 UNIVERSITY HILL ELEM                | -                | 1.000                | 1.000                    | 22.002              | 4.000                        | -                                     | -                                   | -                              | 3.402                           | 2.750                             | 2.750                           | 36.904         |
| 192 HIGH PEAKS ELEMENTARY               | -                | 1.000                | -                        | 15.001              | 1.250                        | -                                     | -                                   | -                              | 2.774                           | 2.000                             | 1.000                           | 23.025         |
| 193 COMMUNITY MONTESSORI                | -                | 1.000                | -                        | 11.500              | 1.500                        | -                                     | -                                   | -                              | 5.706                           | 2.000                             | 2.000                           | 23.706         |
| 196 WHITTIER ELEMENTARY                 | -                | 1.000                | -                        | 16.001              | 2.500                        | -                                     | -                                   | -                              | 3.208                           | 2.000                             | 2.000                           | 26.709         |
| <b>1 ELEMENTARY SCHOOLS TOTAL</b>       | -                | <b>26.500</b>        | <b>6.000</b>             | <b>484.062</b>      | <b>65.650</b>                | <b>1.100</b>                          | -                                   | -                              | <b>164.172</b>                  | <b>57.300</b>                     | <b>62.000</b>                   | <b>866.784</b> |
| 225 BROOMFIELD HEIGHTS MIDDLE           | -                | 1.000                | 1.000                    | 25.699              | 3.500                        | -                                     | -                                   | -                              | 9.071                           | 3.000                             | 3.000                           | 46.270         |
| 230 MANHATTAN MIDDLE                    | -                | 1.000                | 1.000                    | 27.856              | 3.500                        | -                                     | -                                   | -                              | 10.983                          | 3.000                             | 3.000                           | 50.339         |
| 240 CASEY MIDDLE                        | -                | 1.000                | 1.000                    | 23.134              | 2.875                        | -                                     | -                                   | -                              | 1.292                           | 2.500                             | 3.500                           | 35.301         |
| 250 CENTENNIAL MIDDLE                   | -                | 1.000                | 1.000                    | 27.307              | 3.500                        | -                                     | -                                   | -                              | 1.815                           | 3.000                             | 3.500                           | 41.122         |
| 252 ANGEVINE MIDDLE                     | -                | 1.000                | 2.000                    | 37.751              | 4.230                        | 1.000                                 | -                                   | -                              | 8.232                           | 3.000                             | 3.750                           | 60.963         |
| 254 LOUISVILLE MIDDLE                   | -                | 1.000                | 1.000                    | 34.249              | 3.170                        | -                                     | -                                   | -                              | 6.544                           | 3.000                             | 3.000                           | 51.963         |
| 260 PLATT MIDDLE                        | -                | 1.000                | 1.000                    | 26.318              | 2.500                        | -                                     | -                                   | -                              | 5.741                           | 3.000                             | 3.750                           | 43.309         |
| 270 SOUTHERN HILLS MIDDLE               | -                | 1.000                | 1.000                    | 30.815              | 3.000                        | 1.100                                 | -                                   | -                              | 4.736                           | 3.000                             | 3.000                           | 47.651         |
| <b>2 MIDDLE SCHOOLS TOTAL</b>           | -                | <b>8.000</b>         | <b>9.000</b>             | <b>233.129</b>      | <b>26.275</b>                | <b>2.100</b>                          | -                                   | -                              | <b>48.414</b>                   | <b>23.500</b>                     | <b>26.500</b>                   | <b>376.918</b> |
| 310 BOULDER HIGH                        | -                | 1.000                | 4.000                    | 78.380              | 6.700                        | -                                     | -                                   | 0.750                          | 14.603                          | 7.500                             | 7.500                           | 120.433        |
| 315 BROOMFIELD HIGH                     | -                | 1.000                | 3.000                    | 72.590              | 5.100                        | -                                     | -                                   | 0.750                          | 14.803                          | 6.500                             | 7.000                           | 110.743        |
| 320 CENTAURUS HIGH                      | -                | 1.000                | 3.000                    | 77.720              | 6.500                        | -                                     | 0.500                               | 0.750                          | 20.375                          | 6.500                             | 6.000                           | 122.345        |
| 330 FAIRVIEW HIGH                       | -                | 1.000                | 4.000                    | 85.620              | 6.200                        | -                                     | -                                   | 1.000                          | 16.425                          | 7.500                             | 8.000                           | 129.745        |
| 340 ARAPAHOE RIDGE HIGH                 | -                | 1.000                | 1.000                    | 10.380              | 1.600                        | -                                     | -                                   | -                              | 3.000                           | 3.000                             | -                               | 19.980         |
| 350 NEW VISTA HIGH                      | -                | 1.000                | 1.000                    | 17.305              | 2.400                        | -                                     | -                                   | 0.375                          | 1.400                           | 2.750                             | 2.500                           | 28.730         |
| 360 MONARCH HIGH                        | -                | 1.000                | 3.000                    | 64.940              | 5.500                        | -                                     | -                                   | 0.750                          | 17.102                          | 6.500                             | 7.000                           | 105.792        |
| <b>3 SENIOR HIGH SCHOOLS TOTAL</b>      | -                | <b>7.000</b>         | <b>19.000</b>            | <b>406.935</b>      | <b>34.000</b>                | -                                     | <b>0.500</b>                        | <b>4.375</b>                   | <b>87.708</b>                   | <b>40.250</b>                     | <b>38.000</b>                   | <b>637.768</b> |
| 461 BOULDER UNIVERSAL                   | -                | 1.000                | 1.000                    | 14.800              | 5.425                        | -                                     | 1.000                               | -                              | -                               | 1.800                             | -                               | 25.025         |
| 490 (APEX)                              | -                | 1.000                | -                        | 16.000              | 1.000                        | -                                     | -                                   | -                              | 1.250                           | 2.000                             | 4.500                           | 25.750         |
| <b>4 CAREER/TECHNICAL SCHOOLS TOTAL</b> | -                | <b>2.000</b>         | <b>1.000</b>             | <b>30.800</b>       | <b>6.425</b>                 | -                                     | <b>1.000</b>                        | -                              | <b>1.250</b>                    | <b>3.800</b>                      | <b>4.500</b>                    | <b>50.775</b>  |
| 502 MONARCH K-8                         | -                | 1.000                | 1.500                    | 39.299              | 3.920                        | -                                     | -                                   | -                              | 11.306                          | 4.000                             | 3.500                           | 64.525         |
| 503 NEDERLAND MIDDLE/SENIOR             | -                | 0.500                | 1.000                    | 15.660              | 2.000                        | -                                     | -                                   | 0.375                          | 3.222                           | 3.500                             | 3.000                           | 29.257         |
| 505 ASPEN CREEK K-8                     | -                | 1.000                | 2.000                    | 47.191              | 5.170                        | -                                     | -                                   | -                              | 12.565                          | 4.375                             | 4.000                           | 76.301         |
| 506 ELDORADO K-8                        | -                | 1.000                | 1.000                    | 24.375              | 2.500                        | -                                     | -                                   | -                              | 11.706                          | 3.500                             | 4.250                           | 48.331         |
| 509 MEADOWLARK K-8                      | -                | 1.000                | 2.000                    | 39.127              | 3.500                        | -                                     | -                                   | -                              | 7.503                           | 3.875                             | 3.750                           | 60.755         |
| <b>5 COMBINATION SCHOOLS TOTAL</b>      | -                | <b>4.500</b>         | <b>7.500</b>             | <b>165.652</b>      | <b>17.090</b>                | -                                     | -                                   | <b>0.375</b>                   | <b>46.302</b>                   | <b>19.250</b>                     | <b>18.500</b>                   | <b>279.169</b> |



## All Funds (continued)

### Authorized FTE Summary (continued)

| LOCATION                                   | 100-104<br>Admin | 105/125<br>Principal | 106<br>Asst<br>Principal | 201-209<br>Teachers | 210-224<br>Other<br>Teachers | 230-239<br>Psych<br>OT/PT/SW<br>Nurse | 320-357<br>Profes'nl<br>Support | 360-399<br>Techn'cl<br>Support | 400-499<br>Liaisons<br>Monitors | 500-599<br>Offc/Admin<br>Support | 600-699<br>Trades<br>& Services | TOTAL<br>FTEs    |
|--------------------------------------------|------------------|----------------------|--------------------------|---------------------|------------------------------|---------------------------------------|---------------------------------|--------------------------------|---------------------------------|----------------------------------|---------------------------------|------------------|
| 601 ED CENTER DEPARTMENTS                  | -                | -                    | -                        | 6.576               | -                            | -                                     | -                               | -                              | -                               | 1.000                            | -                               | 7.576            |
| 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            | -                    | -                        | -                   | 0.500                        | -                                     | 4.200                           | -                              | -                               | 3.500                            | -                               | 11.200           |
| 606 BUSINESS SERVICES DIVISION             | 1.000            | -                    | -                        | -                   | -                            | -                                     | 4.000                           | -                              | -                               | 1.000                            | -                               | 6.000            |
| 607 STRATEGIC INITIATIVES                  | -                | -                    | -                        | -                   | 2.000                        | -                                     | -                               | -                              | -                               | -                                | -                               | 2.000            |
| 608 PLANNING & ASSESSMENT                  | 2.000            | -                    | -                        | -                   | -                            | -                                     | 3.000                           | 1.000                          | -                               | 1.000                            | -                               | 7.000            |
| 609 CAREER AND TECHNICAL EDUCATION         | 1.000            | -                    | -                        | -                   | 1.000                        | -                                     | 1.000                           | -                              | -                               | -                                | -                               | 3.000            |
| 610 PRESCHOOL                              | -                | -                    | -                        | -                   | 1.000                        | -                                     | -                               | -                              | -                               | -                                | -                               | 1.000            |
| 611 SPECIAL EDUCATION                      | 5.700            | -                    | -                        | 33.290              | 19.700                       | 111.720                               | -                               | -                              | 18.530                          | 4.000                            | -                               | 192.940          |
| 612 READING                                | 1.000            | -                    | -                        | -                   | 2.000                        | -                                     | -                               | -                              | -                               | -                                | -                               | 3.000            |
| 613 STUDENT SUCCESS                        | 2.000            | -                    | -                        | 1.000               | -                            | -                                     | 22.800                          | -                              | 1.000                           | 1.000                            | -                               | 27.800           |
| 614 INSTITUTIONAL EQUITY                   | 3.000            | -                    | -                        | -                   | 1.000                        | -                                     | 1.000                           | -                              | 0.847                           | 1.000                            | -                               | 6.847            |
| 615 MULTI-TIER SYSTEM OF SUPPORTS (MTSS)   | 1.000            | -                    | -                        | -                   | 2.000                        | -                                     | -                               | -                              | -                               | -                                | -                               | 3.000            |
| 616 CULTURALLY & LINGUISTICALLY DIVERSE ED | 1.000            | -                    | -                        | 5.810               | 2.000                        | -                                     | -                               | -                              | -                               | 1.000                            | -                               | 9.810            |
| 617 ELEMENTARY ED ADMIN                    | -                | -                    | 0.009                    | 19.504              | 0.500                        | -                                     | -                               | -                              | 5.516                           | 0.505                            | -                               | 26.034           |
| 618 MIDDLE LEVEL ED ADMIN                  | -                | -                    | -                        | 1.575               | -                            | -                                     | -                               | -                              | 0.337                           | -                                | -                               | 1.912            |
| 619 SECONDARY ED ADMIN                     | -                | -                    | -                        | 7.501               | 0.100                        | -                                     | -                               | 0.250                          | 0.459                           | 1.000                            | -                               | 9.310            |
| 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            | -                    | -                        | -                   | -                            | -                                     | -                               | -                              | -                               | -                                | -                               | 1.000            |
| 634 LITERACY                               | -                | -                    | -                        | -                   | 1.000                        | -                                     | -                               | -                              | -                               | -                                | -                               | 1.000            |
| 635 DISTRICT-WIDE INSTRUCTION              | 1.000            | -                    | -                        | -                   | -                            | -                                     | -                               | -                              | -                               | -                                | -                               | 1.000            |
| 640 OPERATIONAL SERVICES                   | 0.500            | -                    | -                        | -                   | -                            | -                                     | 2.700                           | -                              | -                               | 0.500                            | -                               | 3.700            |
| 642 MAINTENANCE & OPERATIONS               | 2.000            | -                    | -                        | -                   | -                            | -                                     | 4.000                           | -                              | -                               | 1.000                            | 50.000                          | 57.000           |
| 643 ENVIRONMENTAL SERVICES                 | 1.000            | -                    | -                        | -                   | -                            | -                                     | 16.000                          | -                              | -                               | -                                | 16.450                          | 33.450           |
| 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                        | -                                     | 9.100                           | 1.000                          | 0.313                           | 3.500                            | -                               | 20.913           |
| 688 BUDGET SERVICES                        | 1.000            | -                    | -                        | -                   | -                            | -                                     | 4.900                           | -                              | -                               | -                                | -                               | 5.900            |
| 689 INFORMATION TECHNOLOGY                 | 7.000            | -                    | -                        | -                   | -                            | -                                     | -                               | 41.000                         | -                               | 2.000                            | -                               | 50.000           |
| 690 FINANCE & ACCOUNTING                   | 1.000            | -                    | -                        | -                   | -                            | -                                     | 7.500                           | -                              | -                               | 6.000                            | -                               | 14.500           |
| 695 PURCHASING                             | 1.000            | -                    | -                        | -                   | -                            | -                                     | -                               | -                              | -                               | 3.000                            | -                               | 4.000            |
| 698 HEALTH SERVICES                        | 1.000            | -                    | -                        | -                   | -                            | 14.450                                | 4.000                           | -                              | 1.150                           | 2.000                            | -                               | 22.600           |
| <b>6 CENTRALIZED SERVICES TOTAL</b>        | <b>53.950</b>    | <b>-</b>             | <b>0.009</b>             | <b>75.256</b>       | <b>34.800</b>                | <b>126.170</b>                        | <b>99.550</b>                   | <b>44.250</b>                  | <b>28.152</b>                   | <b>41.130</b>                    | <b>66.450</b>                   | <b>569.717</b>   |
| 791 MATERIALS MANAGEMENT                   | -                | -                    | -                        | -                   | -                            | -                                     | 2.000                           | -                              | -                               | -                                | 4.000                           | 6.000            |
| <b>7 SERVICE CENTERS TOTAL</b>             | <b>-</b>         | <b>-</b>             | <b>-</b>                 | <b>-</b>            | <b>-</b>                     | <b>-</b>                              | <b>2.000</b>                    | <b>-</b>                       | <b>-</b>                        | <b>-</b>                         | <b>4.000</b>                    | <b>6.000</b>     |
| 954 JUSTICE HIGH CHARTER                   | -                | -                    | -                        | -                   | -                            | -                                     | -                               | -                              | -                               | -                                | 0.500                           | 0.500            |
| 971 EDUCATION CENTER BUILDING              | -                | -                    | -                        | -                   | -                            | -                                     | 1.000                           | -                              | -                               | -                                | 3.000                           | 4.000            |
| 975 HALCYON                                | -                | -                    | -                        | -                   | -                            | -                                     | -                               | -                              | -                               | -                                | 0.500                           | 0.500            |
| <b>9 OTHER OPERATIONAL UNITS TOTAL</b>     | <b>-</b>         | <b>-</b>             | <b>-</b>                 | <b>-</b>            | <b>-</b>                     | <b>-</b>                              | <b>1.000</b>                    | <b>-</b>                       | <b>-</b>                        | <b>-</b>                         | <b>4.000</b>                    | <b>5.000</b>     |
| <b>TOTAL GENERAL OPERATING FUND</b>        | <b>53.950</b>    | <b>48.000</b>        | <b>42.509</b>            | <b>1,395.834</b>    | <b>184.240</b>               | <b>129.370</b>                        | <b>104.050</b>                  | <b>49.000</b>                  | <b>375.998</b>                  | <b>185.230</b>                   | <b>223.950</b>                  | <b>2,792.131</b> |
| <b>OTHER DISTRICT FUNDS</b>                |                  |                      |                          |                     |                              |                                       |                                 |                                |                                 |                                  |                                 |                  |
| 06 OPERATIONS AND TECHNOLOGY FUND          | -                | -                    | -                        | -                   | -                            | -                                     | -                               | -                              | -                               | 3.000                            | -                               | 3.000            |
| 12 DIFFERENTIATED SCHOOL SUPPORT FUND      | -                | -                    | -                        | 1.200               | 31.050                       | -                                     | 1.933                           | -                              | 2.077                           | -                                | -                               | 36.260           |
| 13 COMMUNITY SCHOOL PROGRAM                | 1.000            | -                    | -                        | -                   | -                            | -                                     | 9.000                           | -                              | 54.980                          | 2.770                            | -                               | 67.750           |
| 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                           | -                              | 120.400                         | 2.000                            | 1.000                           | 173.272          |
| 21 FOOD SERVICES FUND                      | 1.000            | -                    | -                        | -                   | -                            | -                                     | 10.000                          | -                              | -                               | 3.000                            | 109.863                         | 123.863          |
| 22 GRANTS FUND                             | 0.320            | -                    | -                        | 48.408              | 3.450                        | 1.800                                 | 5.700                           | -                              | 14.633                          | 3.500                            | 0.633                           | 78.444           |
| 25 TRANSPORTATION FUND                     | 1.600            | -                    | -                        | -                   | -                            | -                                     | 7.820                           | -                              | 31.250                          | 15.000                           | 150.500                         | 206.170          |
| 41 BUILDING FUND                           | 2.100            | -                    | -                        | -                   | -                            | -                                     | 8.300                           | -                              | -                               | 2.500                            | -                               | 12.900           |
| 66 HEALTH INSURANCE FUND                   | 0.700            | -                    | -                        | -                   | -                            | -                                     | 2.600                           | -                              | -                               | -                                | -                               | 3.300            |
| 67 DENTAL INSURANCE FUND                   | 0.100            | -                    | -                        | -                   | -                            | -                                     | 0.400                           | -                              | -                               | -                                | -                               | 0.500            |
| <b>10 OTHER DISTRICT FUNDS TOTAL</b>       | <b>9.020</b>     | <b>-</b>             | <b>-</b>                 | <b>84.608</b>       | <b>36.400</b>                | <b>9.772</b>                          | <b>50.953</b>                   | <b>-</b>                       | <b>223.340</b>                  | <b>31.770</b>                    | <b>261.996</b>                  | <b>707.859</b>   |
| <b>CHARTER SCHOOL FUND</b>                 |                  |                      |                          |                     |                              |                                       |                                 |                                |                                 |                                  |                                 |                  |
| 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                | 1.000                    | 5.850               | 1.100                        | -                                     | -                               | -                              | 2.450                           | 0.500                            | -                               | 11.900           |
| 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          |
| <b>11 CHARTER SCHOOL FUND</b>              | <b>10.000</b>    | <b>6.000</b>         | <b>7.000</b>             | <b>148.006</b>      | <b>24.208</b>                | <b>-</b>                              | <b>11.950</b>                   | <b>-</b>                       | <b>39.361</b>                   | <b>13.715</b>                    | <b>14.408</b>                   | <b>274.648</b>   |
| <b>ALL FUNDS GRAND TOTAL</b>               | <b>72.970</b>    | <b>54.000</b>        | <b>49.509</b>            | <b>1,628.448</b>    | <b>244.848</b>               | <b>139.142</b>                        | <b>166.953</b>                  | <b>49.000</b>                  | <b>638.699</b>                  | <b>230.715</b>                   | <b>500.354</b>                  | <b>3,774.638</b> |

## 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.

| <u>Enrollment</u> | <u>FTE</u>    |
|-------------------|---------------|
| 100 – 399         | 1.125 – 2.000 |
| 400 – 600+        | 2.125 – 2.500 |

**School Allocation Formulas (continued)****Elementary Level (continued)**

7. Custodians: The custodial 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 .908 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 2.13 FTE for the larger schools and .26 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 Elementary school – 1.0 teacher FTE per 21 students
    - ii. IEP Middle and High school – 1.0 teacher FTE per 25 students
    - iii. 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: |
|--------------------------------------------------------------|--------------------------------------------|
| <b>6.000</b> SPED Directors                                  | <b>4.062</b> Interpreters                  |
| <b>7.500</b> Clerical                                        | <b>0.875</b> COTA/OTA                      |
| <b>1.000</b> Child Find Coordinator                          | <b>193.351</b> Paraeducators               |
| <b>1.000</b> Transitional 18-21                              |                                            |
| <b>5.000</b> Teacher in Other Assignment                     |                                            |
| <b>0.800</b> Teacher Assistive Tech                          |                                            |
| <b>4.000</b> Charter School Teachers                         |                                            |
| <b>197.444</b> Special Education Teacher Assigned to Schools |                                            |
| <b>10.200</b> BCBA                                           |                                            |
| <b>2.000</b> Child Find                                      |                                            |
| <b>2.000</b> Audiologist                                     |                                            |
| <b>2.000</b> Visual Impaired (Visual)                        |                                            |
| <b>3.000</b> Hearing Impaired (DHOH)                         |                                            |
| <b>59.150</b> Speech Language Specialist                     |                                            |
| <b>24.800</b> Occupational & Physical Therapist              |                                            |
| <b>43.637</b> 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.
  - 9.44 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
  - 11.40 Community Liaisons
  - 6.25 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
  - 0.50 Staff for classrooms with enrichment
  - Mapleton Early Childhood Center
    - 1.000 Custodian
    - 1.000 Office Manager
    - 1.000 Health Para-Educator
  - Community Montessori
    - 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): 10.962 GT Tutor FTE**

FTE is allocated as: 7.675 FTE at the K-5 level, 2.087 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                | 9.20% of total Special Education budget  |
| State Funds: Categorical Reimbursements             | 19.26% of total Special Education budget |
| Local Funds: School Finance Act, Mill Levy Override | 71.54% of total Special Education budget |

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

| Expenditures:                                                  | 2022-23<br>Actual    | 2023-24<br>Actual    | 2024-25<br>Actual    | 2025-26<br>Estimated | 2026-27<br>Budget    |
|----------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Salaries/Wages                                                 | \$ 33,093,576        | \$ 35,516,836        | \$ 39,846,745        | \$ 44,180,674        | \$ 45,781,523        |
| Benefits                                                       | 10,335,518           | 11,850,197           | 13,597,541           | 14,119,429           | 14,504,421           |
| Purchased Services, Supplies, Capital Outlay                   | 2,086,757            | 2,821,493            | 1,596,482            | 2,389,292            | 1,748,592            |
| <b>Total General Operating and Preschool Fund Expenditures</b> | <b>\$ 45,515,851</b> | <b>\$ 50,188,526</b> | <b>\$ 55,040,768</b> | <b>\$ 60,689,395</b> | <b>\$ 62,034,536</b> |
| <b>Charter Expenditures</b>                                    | <b>841,096</b>       | <b>1,047,100</b>     | <b>995,449</b>       | <b>1,005,403</b>     | <b>1,035,566</b>     |
| <b>Transportation and Other Expenditures</b>                   | <b>1,704,104</b>     | <b>1,664,556</b>     | <b>1,215,417</b>     | <b>2,293,691</b>     | <b>2,185,390</b>     |
| <b>Maintenance of Effort</b>                                   | <b>\$ 48,061,051</b> | <b>\$ 52,900,182</b> | <b>\$ 57,251,634</b> | <b>\$ 63,988,489</b> | <b>\$ 65,255,492</b> |
| <b>Total Grant Expenditures <sup>1, 2</sup></b>                | <b>\$ 7,177,175</b>  | <b>\$ 7,162,537</b>  | <b>\$ 6,597,132</b>  | <b>\$ 6,824,477</b>  | <b>\$ 6,615,554</b>  |
| <b>Total Expenditures</b>                                      | <b>\$ 55,238,226</b> | <b>\$ 60,062,719</b> | <b>\$ 63,848,766</b> | <b>\$ 70,812,966</b> | <b>\$ 71,871,046</b> |
| <b>Personnel (full-time equivalents) <sup>3, 4</sup></b>       |                      |                      |                      |                      |                      |
| Instructional Staff <sup>4</sup>                               | 314.767              | 329.257              | 349.833              | 367.092              | 373.342              |
| Paraprofessionals                                              | 214.648              | 191.861              | 198.673              | 206.963              | 211.463              |
| Clerical                                                       | 8.100                | 8.100                | 8.100                | 7.500                | 7.500                |
| Administrators                                                 | 5.000                | 5.000                | 5.000                | 5.000                | 6.000                |
| <b>Total General Fund &amp; Grant Personnel</b>                | <b>542.51</b>        | <b>534.22</b>        | <b>561.61</b>        | <b>586.56</b>        | <b>598.31</b>        |
| <b>October Pupil Count</b>                                     | <b>3,613</b>         | <b>3,821</b>         | <b>4,023</b>         | <b>3,959</b>         | <b>3,959</b>         |
| <b>December Pupil Count <sup>5</sup></b>                       | <b>3,543</b>         | <b>3,679</b>         | <b>3,897</b>         | <b>4,081</b>         | <b>3,984</b>         |
| <b>Per October Pupil Expenditure</b>                           | <b>\$ 15,289</b>     | <b>\$ 15,719</b>     | <b>\$ 15,871</b>     | <b>\$ 17,887</b>     | <b>\$ 18,154</b>     |
| <b>Per December Pupil Expenditure</b>                          | <b>\$ 15,590</b>     | <b>\$ 16,325</b>     | <b>\$ 16,383</b>     | <b>\$ 17,351</b>     | <b>\$ 18,039</b>     |
| <b>State Categorical Reimbursement</b>                         | <b>\$ 10,004,770</b> | <b>\$ 11,487,957</b> | <b>\$ 12,946,560</b> | <b>\$ 13,816,768</b> | <b>\$ 13,841,905</b> |

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.

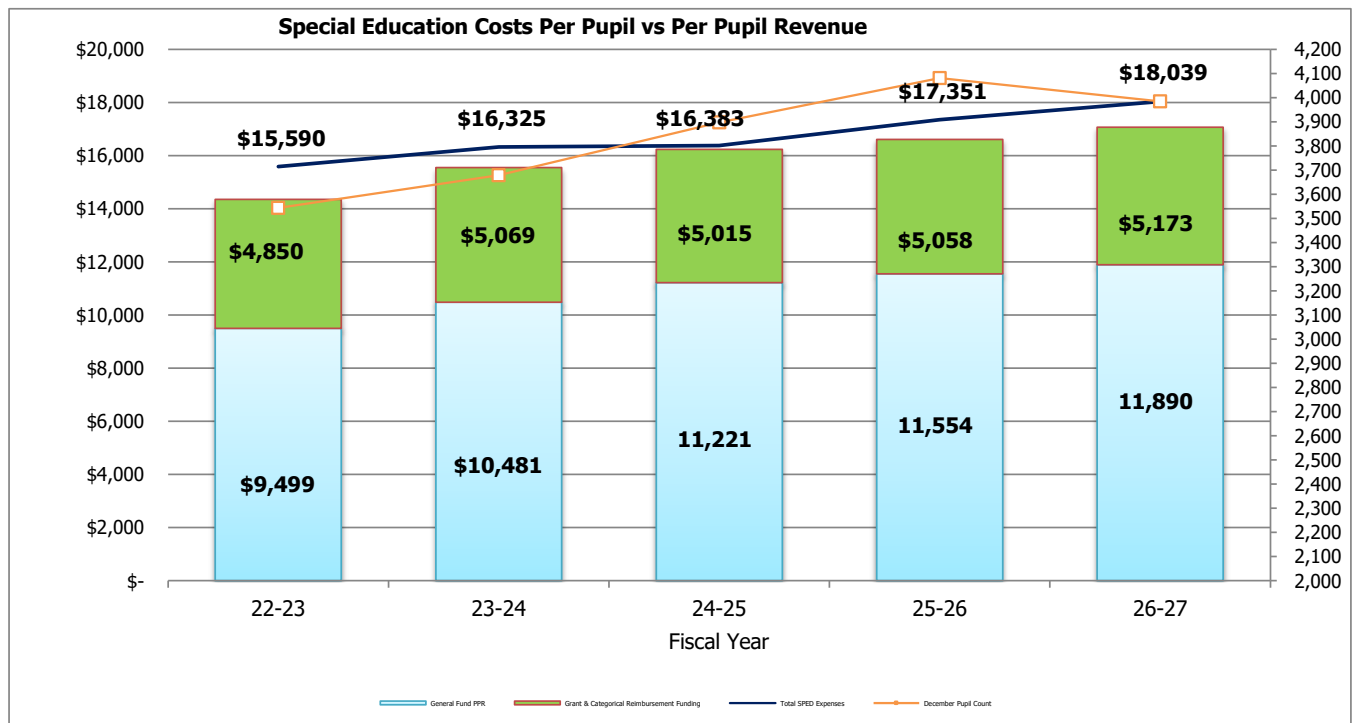
4 Actual FTE are a point in time number and may change depending on the date used.

5 December Count budget is an estimate based on the prior years' counts, a 0.6% increase from October.

## Special Education Costs

Over the last five years, the number of students in Special Education has increased 12.0 percent. PPR has increased, however, a SPED funding shortfall remains of approximately \$24.5M. To minimize the impact to the general operating fund for SPED program costs, the district seeks grants and other state funding. These alternate funding sources mitigate the shortfall, but a gap remains. This fiscal year that gap is forecasted to be approximately \$4.0M.

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.



## Computation of Legal Debt Margin (Unaudited)

|                       |                         |
|-----------------------|-------------------------|
| Assessed Valuation    | \$ 9,594,871,164        |
| Debt Limit Percentage | <u>20.00%</u>           |
| Legal Debt Limit      | 1,918,974,233           |
| Debt Outstanding      | <u>849,610,000</u>      |
| Legal Debt Margin     | <u>\$ 1,069,364,233</u> |

|                                                           | <u>2022</u>           | <u>2023</u>           | <u>2024</u>             | <u>2025</u>             |
|-----------------------------------------------------------|-----------------------|-----------------------|-------------------------|-------------------------|
| Debt Limit                                                | \$ 1,584,629,090      | \$ 1,558,485,717      | \$ 1,907,500,397        | \$ 1,918,974,233        |
| Debt Applicable<br>To Limit                               | <u>749,265,000</u>    | <u>913,760,000</u>    | <u>881,390,000</u>      | <u>849,610,000</u>      |
| Legal Debt Margin                                         | <u>\$ 835,364,090</u> | <u>\$ 644,725,717</u> | <u>\$ 1,026,110,397</u> | <u>\$ 1,069,364,233</u> |
| Total Debt Applicable<br>As A Percentage<br>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<br>7/1/24    | Additions           | Payments             | Balances<br>6/30/25   | Due Within<br>One Year |
|--------------------------------|-----------------------|---------------------|----------------------|-----------------------|------------------------|
| <b>Governmental Activities</b> |                       |                     |                      |                       |                        |
| 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             |
| <b>Total</b>                   | <b>\$ 980,855,073</b> | <b>\$ 5,612,747</b> | <b>\$ 41,958,654</b> | <b>\$ 944,509,166</b> | <b>\$ 47,800,457</b>   |

\*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.<br>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.<br>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.<br>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.<br>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.<br>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.<br>Issued to implement a district-wide capital construction and improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2044. Interest accrues at rates ranging from 4.00% to 5.00%.  |  | <u>235,000,000</u>           |
| <b>Total</b>                                                                                                                                                                                                                                                                                             |  | <b><u>\$ 849,610,000</u></b> |

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

| <u>Year Ended June 30,</u> | <u>Principal</u>             | <u>Interest</u>              | <u>Total</u>                  |
|----------------------------|------------------------------|------------------------------|-------------------------------|
| 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                    |
| <b>Total</b>               | <b><u>\$ 849,610,000</u></b> | <b><u>\$ 507,108,147</u></b> | <b><u>\$1,356,718,147</u></b> |



## 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:

| <u>Year Ended June 30,</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|----------------------------|------------------|-----------------|--------------|
| 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:

| <u>Year Ended June 30,</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|----------------------------|------------------|-----------------|--------------|
| 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:

| <u>Year Ended June 30,</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|----------------------------|------------------|-----------------|--------------|
| 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 |



# BOULDER VALLEY SCHOOL DISTRICT

## GENERAL FUND

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## General Operating Fund

### Summary

|                                                    | 2022-23<br>Audited<br>Actual | 2023-24<br>Audited<br>Actual | 2024-25<br>Audited<br>Actual | 2025-26<br>Estimated<br>Actual | 2026-27<br>Proposed<br>Budget |
|----------------------------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------------------------------|
| <b>Generally Accepted Accounting Principles</b>    |                              |                              |                              |                                |                               |
| <b>(GAAP) Fund Balance (Inc Unspent Reserves)</b>  | <b>\$ 71,224,954</b>         | <b>\$ 75,797,321</b>         | <b>\$ 82,366,205</b>         | <b>\$ 83,057,587</b>           | <b>\$ 65,648,539</b>          |
| <b>GAAP BASIS BEGINNING BALANCE &amp; RESERVES</b> |                              |                              |                              |                                |                               |
| <b>Total One-Time Funds</b>                        | <b>\$ 23,551,797</b>         | <b>\$ 28,928,674</b>         | <b>\$ 26,409,379</b>         | <b>\$ 26,419,793</b>           | <b>\$ 11,536,238</b>          |
| Carryover Funds                                    | 10,226,949                   | 9,001,227                    | 10,354,173                   | 10,189,001                     | -                             |
| <b>Subtotal Beginning Balance</b>                  | <b>10,226,949</b>            | <b>9,001,227</b>             | <b>10,354,173</b>            | <b>10,189,001</b>              | <b>-</b>                      |
| Warehouse GAAP Reserve                             | 455,062                      | 761,773                      | 580,959                      | 574,914                        | 425,000                       |
| Information Technology GAAP Reserve                | 1,939,931                    | 234,963                      | 124,004                      | 1,999,044                      | 250,000                       |
| Climate Reserve                                    | 500,000                      | 500,000                      | 500,000                      | 500,000                        | 500,000                       |
| Multi Year Contract Reserve                        | 285,884                      | 286,150                      | 314,946                      | 315,100                        | 487,123                       |
| Multi Year Projects                                | -                            | -                            | 4,206,210                    | 4,679,594                      | 14,355,746                    |
| Other GAAP Reserves                                | 999,187                      | 786,422                      | 3,409,510                    | -                              | -                             |
| Contingency Reserve                                | 12,894,939                   | 14,056,064                   | 14,724,014                   | 15,817,223                     | 15,653,961                    |
| District Reserve - Unrestricted                    | 10,700,000                   | 10,700,000                   | 10,700,000                   | 10,700,000                     | 10,700,000                    |
| Emergency Reserve (TABOR)                          | 9,671,205                    | 10,542,048                   | 11,043,010                   | 11,862,918                     | 11,740,471                    |
| <b>Subtotal Reserves</b>                           | <b>37,446,208</b>            | <b>37,867,420</b>            | <b>45,602,653</b>            | <b>46,448,793</b>              | <b>54,112,301</b>             |
| <b>TOTAL BEGINNING BALANCE &amp; RESERVES</b>      | <b>\$ 71,224,954</b>         | <b>\$ 75,797,321</b>         | <b>\$ 82,366,205</b>         | <b>\$ 83,057,587</b>           | <b>\$ 65,648,539</b>          |
| <b>TOTAL REVENUE</b>                               | <b>384,025,439</b>           | <b>415,139,489</b>           | <b>431,413,013</b>           | <b>441,985,426</b>             | <b>440,114,931</b>            |
| <b>TOTAL SOURCES</b>                               | <b>\$ 455,250,393</b>        | <b>\$ 490,936,810</b>        | <b>\$ 513,779,218</b>        | <b>\$ 525,043,013</b>          | <b>\$ 505,763,470</b>         |
| <b>TOTAL EXPENDITURES</b>                          | <b>\$ 326,860,662</b>        | <b>\$ 342,333,558</b>        | <b>\$ 365,653,117</b>        | <b>\$ 382,553,239</b>          | <b>\$ 386,231,155</b>         |
| <b>TOTAL RESERVES</b>                              | <b>-</b>                     | <b>-</b>                     | <b>-</b>                     | <b>-</b>                       | <b>44,189,497</b>             |
| <b>TOTAL TRANSFERS</b>                             | <b>52,592,410</b>            | <b>66,237,047</b>            | <b>65,068,514</b>            | <b>76,841,235</b>              | <b>69,904,926</b>             |
| <b>TOTAL USES</b>                                  | <b>\$ 379,453,072</b>        | <b>\$ 408,570,605</b>        | <b>\$ 430,721,631</b>        | <b>\$ 459,394,474</b>          | <b>\$ 500,325,578</b>         |
| <b>BUDGET BASIS ENDING FUND BALANCE</b>            | <b>\$ 75,797,321</b>         | <b>\$ 82,366,205</b>         | <b>\$ 83,057,587</b>         | <b>\$ 65,648,539</b>           | <b>\$ 5,437,892</b>           |
| <b>Generally Accepted Accounting Principles</b>    |                              |                              |                              |                                |                               |
| <b>(GAAP) Fund Balance (Inc Unspent Reserves)</b>  | <b>\$ 75,797,321</b>         | <b>\$ 82,366,205</b>         | <b>\$ 83,057,587</b>         | <b>\$ 65,648,539</b>           | <b>\$ 49,627,389</b>          |



## General Operating Fund (continued)

### Revenue Summary

|                                          | 2022-23<br>Audited<br>Actual | 2023-24<br>Audited<br>Actual | 2024-25<br>Audited<br>Actual | 2025-26<br>Estimated<br>Actual | 2026-27<br>Proposed<br>Budget |
|------------------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------------------------------|
| <b>REVENUE</b>                           |                              |                              |                              |                                |                               |
| <b>Local Sources</b>                     |                              |                              |                              |                                |                               |
| Property Taxes - Current                 | \$ 209,631,872               | \$ 254,320,646               | \$ 254,539,822               | \$ 274,110,634                 | \$ 271,328,718                |
| Property Taxes - Election                | 75,860,069                   | 80,383,281                   | 80,826,044                   | 82,862,630                     | 83,522,221                    |
| Property Tax - Credits/Abatements        | 1,379,312                    | 1,377,931                    | 2,944,847                    | 6,801,635                      | 3,609,987                     |
| Property Taxes - Delinquent              | 440,573                      | 422,419                      | 593,917                      | 300,000                        | 300,000                       |
| Specific Ownership Taxes - Non-equalized | 6,821,056                    | 7,569,743                    | 7,758,667                    | 6,776,618                      | 6,776,618                     |
| Specific Ownership Taxes - Equalized     | 11,542,487                   | 11,547,781                   | 12,694,791                   | 13,617,949                     | 14,811,301                    |
| Tuition and Student Fees                 | 1,339,189                    | 1,413,139                    | 1,603,211                    | 834,000                        | 910,943                       |
| Interest                                 | 1,905,853                    | 3,729,788                    | 3,403,864                    | 3,250,000                      | 2,000,000                     |
| Services Provided to Charters            | 5,959,314                    | 6,670,472                    | 6,616,444                    | 7,429,698                      | 8,118,033                     |
| Lease Proceeds                           | 377,482                      | 217,826                      | 444,486                      | 180,000                        | 180,000                       |
| Miscellaneous Revenue                    | 640,086                      | 2,060,023                    | 2,002,202                    | 2,067,875                      | 496,973                       |
| Indirect Cost Reimbursement              | 1,358,180                    | 2,167,991                    | 2,640,924                    | 1,924,798                      | 1,965,475                     |
| <b>Subtotal Local Sources</b>            | <b>\$ 317,255,473</b>        | <b>\$ 371,881,040</b>        | <b>\$ 376,069,219</b>        | <b>\$ 400,155,837</b>          | <b>\$ 394,020,269</b>         |
| <b>State Sources</b>                     |                              |                              |                              |                                |                               |
| Finance Act                              | \$ 51,408,884                | \$ 25,204,897                | \$ 36,515,370                | \$ 22,353,897                  | \$ 26,651,111                 |
| Career and Technical Reimbursement       | 1,682,249                    | 1,620,720                    | 1,552,642                    | 1,605,780                      | 1,605,780                     |
| Special Education Reimbursement          | 10,004,770                   | 11,487,957                   | 12,946,560                   | 13,816,768                     | 13,841,905                    |
| READ Act                                 | 394,911                      | 380,313                      | 406,202                      | 497,182                        | 447,310                       |
| ELPA Reimbursement                       | 550,587                      | 674,317                      | 729,519                      | 764,973                        | 782,567                       |
| Gifted and Talented Reimbursement        | 284,900                      | 297,503                      | 294,898                      | 290,989                        | 290,989                       |
| CDE Audit Adjustments/Assessment         | (40,327)                     | -                            | (333,341)                    | -                              | (25,000)                      |
| Other State Revenue                      | -                            | 790,166                      | 94,278                       | -                              | -                             |
| <b>Subtotal State Sources</b>            | <b>\$ 64,285,974</b>         | <b>\$ 40,455,873</b>         | <b>\$ 52,206,128</b>         | <b>\$ 39,329,589</b>           | <b>\$ 43,594,662</b>          |
| <b>Federal Sources</b>                   |                              |                              |                              |                                |                               |
| Medicaid Reimbursements                  | 2,483,992                    | 2,802,576                    | 3,137,666                    | 2,500,000                      | 2,500,000                     |
| <b>Subtotal Federal Sources</b>          | <b>\$ 2,483,992</b>          | <b>\$ 2,802,576</b>          | <b>\$ 3,137,666</b>          | <b>\$ 2,500,000</b>            | <b>\$ 2,500,000</b>           |
| <b>TOTAL REVENUE</b>                     | <b>\$ 384,025,439</b>        | <b>\$ 415,139,489</b>        | <b>\$ 431,413,013</b>        | <b>\$ 441,985,426</b>          | <b>\$ 440,114,931</b>         |

## General Operating Fund (continued)

### Expenditures, Reserve & Transfer Summary

|                                                 | 2022-23<br>Audited<br>Actual | 2023-24<br>Audited<br>Actual | 2024-25<br>Audited<br>Actual | 2025-26<br>Estimated<br>Actual | 2026-27<br>Proposed<br>Budget |
|-------------------------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------------------------------|
| <b>EXPENDITURES:</b>                            |                              |                              |                              |                                |                               |
| 101-125 Administrators & Principals             | \$ 26,055,034                | \$ 28,566,028                | \$ 30,525,054                | \$ 31,534,720                  | \$ 31,205,493                 |
| 201-224 Teachers and Instructional Support      | 204,417,561                  | 214,590,654                  | 223,503,941                  | 227,226,603                    | 237,063,348                   |
| 231-250 Other Licensed Student Support Staff    | 14,949,721                   | 16,350,930                   | 18,045,513                   | 19,463,275                     | 18,094,048                    |
| 300-359 Professional Support Staff              | 11,865,408                   | 13,730,951                   | 15,493,732                   | 15,507,607                     | 14,800,962                    |
| 360-390 Technical Support Staff                 | 5,597,245                    | 6,590,695                    | 6,668,433                    | 7,109,640                      | 7,711,368                     |
| 401-490 Para educators & Aides                  | 21,224,063                   | 22,017,667                   | 24,036,848                   | 25,344,722                     | 26,426,052                    |
| 500-516 Office & Admin Support Staff            | 14,709,747                   | 16,168,521                   | 16,553,365                   | 17,476,126                     | 16,188,447                    |
| 600-637 Crafts/Trades Services                  | 17,004,656                   | 18,665,224                   | 19,545,256                   | 20,805,995                     | 22,900,545                    |
| <b>Subtotal Salaries and Benefits</b>           | <b>\$ 315,823,435</b>        | <b>\$ 336,680,670</b>        | <b>\$ 354,372,142</b>        | <b>\$ 364,468,687</b>          | <b>\$ 374,390,263</b>         |
| Purchased Prof & Tech Services                  | \$ 5,358,514                 | \$ 6,192,988                 | \$ 6,852,385                 | \$ 9,058,839                   | \$ 8,477,826                  |
| Purchased Property Services                     | 3,562,009                    | 3,870,775                    | 4,709,852                    | 4,058,556                      | 4,519,256                     |
| Other Purchased Services                        | 2,710,074                    | 3,153,686                    | 3,830,681                    | 3,520,451                      | 2,604,597                     |
| Supplies                                        | 21,073,275                   | 15,826,302                   | 19,809,150                   | 27,810,431                     | 26,129,087                    |
| Cost Allocated to Operation and Technology Fund | (26,536,720)                 | (28,781,037)                 | (29,414,537)                 | (29,414,537)                   | (33,224,537)                  |
| Capital Outlay - Copiers                        | 377,482                      | 100,105                      | 444,485                      | 180,000                        | 180,000                       |
| Property and Other Uses of Funds                | 4,492,593                    | 5,290,069                    | 5,048,959                    | 2,870,812                      | 3,154,663                     |
| <b>Subtotal Non Personnel Expenditures</b>      | <b>\$ 11,037,227</b>         | <b>\$ 5,652,888</b>          | <b>\$ 11,280,975</b>         | <b>\$ 18,084,552</b>           | <b>\$ 11,840,892</b>          |
| <b>TOTAL EXPENDITURES</b>                       | <b>\$ 326,860,662</b>        | <b>\$ 342,333,558</b>        | <b>\$ 365,653,117</b>        | <b>\$ 382,553,239</b>          | <b>\$ 386,231,155</b>         |
| <b>RESERVES:</b>                                |                              |                              |                              |                                |                               |
| Contingency Reserve                             | \$ -                         | \$ -                         | \$ -                         | \$ -                           | \$ 15,449,246                 |
| % of Expenditures                               | 0.0%                         | 0.0%                         | 0.0%                         | 0.0%                           | 4.0%                          |
| Emergency Reserve                               | -                            | -                            | -                            | -                              | 11,586,935                    |
| % of Expenditures                               | 0.0%                         | 0.0%                         | 0.0%                         | 0.0%                           | 3.0%                          |
| District Reserve - Unrestricted                 | -                            | -                            | -                            | -                              | 10,700,000                    |
| Multi Year Projects                             | -                            | -                            | -                            | -                              | 4,791,193                     |
| Multi Year Contract Reserve                     | -                            | -                            | -                            | -                              | 487,123                       |
| Climate Reserve                                 | -                            | -                            | -                            | -                              | 500,000                       |
| Information Technology GAAP Reserve             | -                            | -                            | -                            | -                              | 250,000                       |
| Warehouse Inventory GAAP Reserve                | -                            | -                            | -                            | -                              | 425,000                       |
| <b>TOTAL RESERVES</b>                           | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                    | <b>\$ 44,189,497</b>          |
| <b>TRANSFERS TO:</b>                            |                              |                              |                              |                                |                               |
| Risk Management Fund                            | \$ 4,915,896                 | \$ 4,965,896                 | \$ 7,410,366                 | \$ 7,840,366                   | \$ 7,840,366                  |
| Capital Reserve Fund                            | 2,677,961                    | 3,677,961                    | 2,802,961                    | 2,966,961                      | 2,802,961                     |
| Charter Fund                                    | 29,838,384                   | 32,768,059                   | 34,852,743                   | 35,922,969                     | 37,199,090                    |
| Preschool Fund                                  | 6,845,156                    | 4,966,568                    | 6,713,200                    | 7,177,740                      | 8,116,287                     |
| Health Insurance Fund                           | -                            | -                            | 2,500,000                    | -                              | -                             |
| Food Services                                   | -                            | 517,139                      | 2,048,269                    | 2,868,561                      | 2,505,289                     |
| Transportation Fund                             | 6,474,403                    | 7,148,206                    | 6,926,629                    | 8,974,307                      | 9,410,700                     |
| Athletic Fund                                   | 2,040,610                    | 2,448,218                    | 2,619,821                    | 2,895,806                      | 2,880,708                     |
| Differentiated School Support                   | -                            | 10,000,000                   | -                            | 9,000,000                      | -                             |
| <b>TRANSFERS FROM:</b>                          |                              |                              |                              |                                |                               |
| Community Schools Fund                          | \$ (200,000)                 | \$ (255,000)                 | \$ (805,475)                 | \$ (805,475)                   | \$ (850,475)                  |
| <b>TOTAL TRANSFERS</b>                          | <b>\$ 52,592,410</b>         | <b>\$ 66,237,047</b>         | <b>\$ 65,068,514</b>         | <b>\$ 76,841,235</b>           | <b>\$ 69,904,926</b>          |
| <b>TOTAL USES</b>                               | <b>\$ 379,453,072</b>        | <b>\$ 408,570,605</b>        | <b>\$ 430,721,631</b>        | <b>\$ 459,394,474</b>          | <b>\$ 500,325,578</b>         |

## General Operating Fund (continued)

### Beginning Balance Assumptions

Budgeted beginning fund balance for the General Operating Fund includes significant amounts of dollars that are restricted or designated for specific purposes in the budgeted fiscal year. The Other Reserves-Restricted beginning fund balance for 2026-27 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 2025-26 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 2026-27 one-time unrestricted beginning balance includes estimated savings in personnel expenditures as presented in the mid-year analysis.

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

|                                 | Audited<br>Actual<br>2022-23 | Audited<br>Actual<br>2023-24 | Audited<br>Actual<br>2024-25 | Revised<br>Budget<br>2025-26 | Proposed<br>Budget<br>2026-27 |
|---------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|-------------------------------|
| Restricted                      | \$10,226,949                 | \$9,001,227                  | \$10,354,173                 | \$10,189,001                 | \$0                           |
| TABOR Reserve                   | 9,671,205                    | 10,542,048                   | 11,043,010                   | 11,862,918                   | 11,740,471                    |
| Contingency Reserve             | 12,894,939                   | 14,056,064                   | 14,724,014                   | 15,817,223                   | 15,653,961                    |
| District Reserves- Unrestricted | 10,700,000                   | 10,700,000                   | 10,700,000                   | 10,700,000                   | 10,700,000                    |
| Other Reserves-Restricted*      | 4,180,064                    | 2,569,308                    | 9,135,629                    | 8,068,652                    | 16,017,869                    |
| Unrestricted                    | 23,551,797                   | 28,928,674                   | 26,409,379                   | 26,419,793                   | 11,536,238                    |
| <b>Total GAAP Fund Balance</b>  | <b>\$71,224,954</b>          | <b>\$75,797,321</b>          | <b>\$82,366,205</b>          | <b>\$83,057,587</b>          | <b>\$65,648,539</b>           |

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.

## General Operating Fund (continued)

### Major Sources of Revenue

#### Revenue Assumptions

School Finance Act funding for BVSD of \$11,890 per funded pupil is an increase of 2.9 percent as compared to the 2025-26 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 2026-27, total funded enrollment is projected to be 26,538.3 which includes 427.8 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 \$315.5M. This number is then adjusted in the budget to account for uncollectable property tax.

#### Federal Revenues

- Medicaid The total amount of Medicaid reimbursement is budgeted in the general fund as federal sources and is estimated to be \$2.5M in 2026-27. Close monitoring of the school-based Medicaid Federal program is being done due to various federal changes on allowable rates of reimbursement and eligible expenses.

#### 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 \$358.4M in local property taxes for funding operations in 2026-27 before any uncollectible factor and does not include an estimated \$300K in delinquent property taxes from prior years being received in 2026-27. These amounts are in addition to the state equalized portion of the School Finance Act Total Program Funding.

|                                                                     |      |                      |
|---------------------------------------------------------------------|------|----------------------|
| School Finance Act Total Program Funding                            | \$   | 315,540,387          |
| Minus: State Finance Act Funding <sup>1</sup>                       |      | (26,651,111)         |
| Equalized Specific Ownership Tax <sup>2</sup>                       |      | (14,811,301)         |
| School Finance Act Local Property Tax Amount                        | \$   | 274,077,975          |
| Plus: Override Elections:                                           |      |                      |
|                                                                     | 1991 | \$ 7,062,468         |
|                                                                     | 1998 | 10,600,000           |
|                                                                     | 2002 | 15,000,000           |
|                                                                     | 2010 | 51,703,412           |
| Total Override Elections                                            | \$   | 84,365,880           |
| <b>TOTAL ESTIMATED GENERAL OPERATING FUND TAX LEVY <sup>2</sup></b> |      | <b>\$358,443,855</b> |

<sup>1</sup> Subject to change by CDE formula.

<sup>2</sup> 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.

•

**General Operating Fund (continued)****Local Revenues (continued)**

- 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 \$1.2M for a total of \$14.8M.
- 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 2025-26 Revised Budget this is expected to be flat at a total of \$6.8M.
- Property Tax – Credits/Abatements The budget at \$3.6M reflects the expected ongoing for the current year and the removal of the prior year one-time revenue budget.
- Interest is expected to be \$2.0M ongoing and will be monitored if favorable rates continue.
- Tuition and Student Fee income District program 1: Web student fees are collected in the general fund as well as tuition from any F-1 Visa students attending school.
- 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 \$414K. Prior year one-time donations and other revenue have been removed which had included a one-time donation of \$1.7M. Revenue in this category include mineral lease revenue, EV Charging revenue, E-Rate as well as revenue from our band on our p-card activity.
- 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.

## General Operating Fund (continued)

### State Revenues (continued)

#### State Revenues

- State Equalization The total amount of state equalization anticipated to be received in 2026-27 is \$26.7M. 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 0.7 percent which is significantly lower than the cost of living increase from the State at 2.3 percent. The decrease is attributed to the school district decline in students, not the specific groups of students in the individual areas.

## Major Expenditures

### Expenditure Assumptions

Expenditures for the continuation of current programs and services are built upon the established base budgets along with estimated 2025-26 ending fund balance, except as noted in the 2026-27 “Budget Adjustment Plan.” District revenues fund the following priorities: providing a competitive employee compensation package, special education programs, APEX program expansion, 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 2026-27 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 1.0 percent COLA for all staff (\$2.7M), steps for non-BVEA staff (\$1.5M), and \$1.0M for variable benefits related to the step and COLA raises. BVEA will not receive a traditional step in the 2026-27 fiscal year as BVEA and the District have negotiated a transition to a salary schedule with ongoing and one-time placement costs. Horizontal lane movement for eligible BVEA employees of \$1.4M and attrition savings (\$2.6M) are still assumed in the budget. The staffing formula for classroom teachers and paras has been adjusted to account for any change in student enrollment (\$2.2M) which for the 2026-27 has declined. Other ongoing adjustments due to negotiations are \$1.3M for BVCEA compensation including market adjustments, \$156K for BVPA compensation impacts for subs to cover additional annual leave, \$515K for BVEA compensation including salary transition impacts, and \$76K for BVEOP for compensation market adjustments.

One-time budget of \$2.5M and \$1.2M for staffing reserves has been included to help with one-time staffing needs in general education as well as special education resources throughout the school year. One-time staffing was adjusted in the budget based on a change of staff resources to support closing the

## General Operating Fund (continued)

### Expenditure Assumptions (continued)

opportunity and achievement gap as well includes \$1.5M in one-time substitute teacher pay, campus monitors for the school year \$433K and \$2.2M in Special Education support for a Moderate Student needs pilot program. Other one-time additions include Grad Plus Building Based Coordinators, year three of three of the Strategic Support team as well various negotiated compensation items. BVPA compensation includes support of their president release time, RBT stipend and extra holiday and early retirement \$526K. BVCEA includes snow stipend and president release time \$105K. BVEA negotiated compensation includes hard to fill position stipends and salary transition impact (\$1.9M).

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 2026-27 \$1.2M. 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, beginning this year PERA expense was built into the budget ongoing based on a PERA Audit finding that cell phone benefits are PERA-includable.

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 devices for staff and students, work place posters, a reduction of the ASCENT program, textbook materials (already received but was on a prepaid accounting entry), BVSD is the Place to be Showcase, credit recovery software, maintenance increases (fire sprinkler and EV repairs, landscaping etc.), security staff and student badging, health curriculum, Family Engagement Team support as well as and other fees, contracts, and services. A \$5.0M budget has been included for the long-range planning work needed in 2026-27, and when additional information is known, the budget may be distributed between compensation or purchased services, supplies and materials. Inflation has been added ongoing for utilities and software and phone services. Budget increases approved in the IT and Maintenance and Operations departments have been offset by increasing the transfer to the Operations and Technology Fund. In addition to those changes, a \$3.0M increase was made to the transfer to Operations and Technology Fund to offset staff compensation increases in the general fund. This reduces expenses in the general fund in this category and increases expenses in the Operations and Technology Fund all while maintaining the original coding of IT and Operations expenditures in compensation and non-personnel areas.

## General Operating Fund (continued)

### Expenditure Assumptions (continued)

- 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 2026-27 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 and was not funded:
  - Employee cost of living increase at the rate of inflation, \$5.1M

### Reserve and Transfer Assumptions

- Reserves – A total of 7.0 percent of General Operating Fund expenditures is reserved per TABOR (state-required 3.0%) and per local requirements (board policy of 4.0%). Beginning 2018-19, the contingency reserve was increased by 1.0 percent to a total of 4.0 percent. In 2020-21, reserves were increased by \$10.7M. This reserve was built into the budget as a result of available fund balance to support future needs. The use of emergency reserves excludes factors related to economic conditions, revenue shortfalls, and district salary or fringe benefit increases. In this budget year, those projects which span multiple fiscal years, \$4.8M, have been approved as one-time dollars to support textbook and curriculum materials already received however being accounted for over multiple years, future negotiated compensation effective 2027-28, and remaining settlement funds for student support. 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.
- Transfers – The total amount of the Capital Reserve Fund and Risk Management Fund transfers is \$10.6M. A one-time project approved in the Capital Reserve Fund in the prior year for \$164K was removed.

The General Operating Fund will transfer ongoing \$7.9M into the Preschool Fund to help support the increase of COLA, Steps and benefit rates for employees in Early Childhood. In addition Preschool Enrichment staff schedules were adjusted for 2026-27 and additional staff became eligible for benefits which was supported by an increase in the general fund transfer. A one-time transfer was built in at \$200K to account for salary schedule impacts of the BVEA negotiations. At the time of the preparation of the budget, there was no communication from the Colorado Department of Early Childhood regarding payment rates for Universal Preschool in Colorado for 2026-27. The assumption at this time has been made we will have no increase for COLA. 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. Ongoing reductions were made (\$361K) to support the Strategic realignment of administrative resources. This fund also supports transportation needs for McKinney-Vento students and an ongoing transfer was built into the budget. Compensation changes negotiated for BVCEA staff were incorporated as well for those BVCEA who are paid out of the Transportation fund.



## **General Operating Fund (continued)**

### **Reserve and Transfer Assumptions (continued)**

The Athletics Fund transfer will remain flat at \$2.9M. Salary adjustments to extra duty contracts, steps, COLA, and increase in variable benefits have been built in, offset by the realignment of the average coaching compensation as compared to the prior year.

The Community Schools Fund will increase the transfer to the General Fund ongoing by \$20K to support schools in which they rent out their space to the. In addition, a one-time \$25K transfer will be made to support Maintenance and Operations at the District from the Community Schools Fund overall increasing the total transfer to \$850,475 for 2026-27.

Food Services transfer is built on an ongoing transfer of \$3.0M. The fund has budgeted for utility increases, health insurance increases, COLA, steps, contract negotiation 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. For 2026-27 the general fund transfer was reduced one-time due to a Federal grant award to offset food costs (\$484K).

### **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 2026-27 Budget transfer has increased by \$1.3M from the 2025-26 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 \$0.7M. 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.)                                                                                                                                                                                                                                                                                                          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LRAC</b><br>Studied elementary level enrollment history and projections and recommended Board actions and metrics for elementary schools                                                                                                                                              | <b>LRAC</b><br><ul style="list-style-type: none"> <li>Received updates on enrollment and the work of the District</li> <li>Studied middle level enrollment status</li> <li>Attended Heatherwood Community Engagement meetings</li> </ul>                                                                                                                        | <b>LRAC</b><br><ul style="list-style-type: none"> <li>Middle level &amp; PK-8 enrollment discussions</li> <li>Received updates re: Heatherwood process</li> <li>Received Annual Enrollment update</li> <li>Previewed Annual Trend Report</li> <li>Received attendance boundary review update</li> <li>Provided updates to Board</li> </ul>                                                                                                                                             | <b>LRAC</b><br><ul style="list-style-type: none"> <li>Middle level &amp; PK-8 enrollment discussion (Sept.)</li> <li>Update to the Board (Oct.)</li> <li>Reviewed Oct. 21 work session and provided input about community engagement process</li> </ul>                                                                      |
| <b>BVSD</b><br><ul style="list-style-type: none"> <li>At the direction of the Board, created LRAC and supported the work of the group.</li> </ul> <b>Board</b><br><ul style="list-style-type: none"> <li>Received regular updates</li> <li>Received committee recommendations</li> </ul> | <b>BVSD</b><br><ul style="list-style-type: none"> <li>Supported Heatherwood Community Engagement process</li> <li>Held first Place to Be Showcase</li> <li>Conducted parent enrollment survey</li> </ul> <b>Board</b><br><ul style="list-style-type: none"> <li>Updated policies</li> <li>Received enrollment updates, including Annual Trend Report</li> </ul> | <b>BVSD</b><br><ul style="list-style-type: none"> <li>Held Place to Be Showcase</li> <li>Supported development of Heatherwood focus program</li> <li>Established new commuter enrollment preference</li> <li>Created Enrollment Dashboard</li> </ul> <b>Board</b><br><ul style="list-style-type: none"> <li>Dashboard work session</li> <li>LRAC and Heatherwood updates</li> <li>Annual Enrollment update</li> <li>Annual Trend Report</li> <li>Attendance boundary review</li> </ul> | <b>BVSD</b><br><ul style="list-style-type: none"> <li>Attendance boundary review process</li> <li>Place to Be Showcase</li> </ul> <b>Board</b><br><ul style="list-style-type: none"> <li>Adopted new attendance boundaries</li> <li>Long range planning work session</li> <li>Heard enrollment update for 2025-26</li> </ul> |

### 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



#### 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

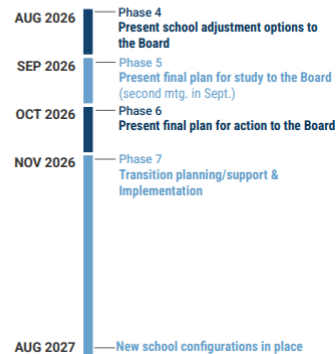
##### Phase 6: Present final plan for action to the Board (October 2026)

- 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



## 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 |                                                      |
|----------------------------------------|------------------------------------------------------|
| \$ 440,114,931                         | Total Revenues                                       |
| (456,136,081)                          | Less Total Expenditures & Transfers                  |
| (1,692,985)                            | Less One-Time Revenue                                |
| (315,982)                              | Plus One-Time Transfers                              |
| 18,463,031                             | Plus One Time Expenditures & Carryover               |
| <b>432,914</b>                         | <b>Total Policy DB Ongoing Available</b>             |
|                                        |                                                      |
| <b>\$ 404,593</b>                      | <b>Net available Ongoing funds after 7% reserves</b> |

### Proposed Budget:

| Proposed Budget - One-Time Revenues |                                                              |
|-------------------------------------|--------------------------------------------------------------|
| \$ 1,609,987                        | Property Tax - Credits and Abatements                        |
| 30,000                              | Impact on Education donation for credit recovery Year 3 of 3 |
| 52,998                              | JUUL Legal Settlement                                        |
| <b>\$ 1,692,985</b>                 | <b>Total One-time Revenues</b>                               |

| Proposed Budget - One-Time Transfers |                                                        |
|--------------------------------------|--------------------------------------------------------|
| \$ 192,584                           | Preschool Fund - BVEA Compensation                     |
| (25,000)                             | Community Schools - Maintenance and Operations support |
| (483,566)                            | Food Service Fund - Grant impact                       |
| <b>\$ (315,982)</b>                  | <b>Total One-time Transfers</b>                        |

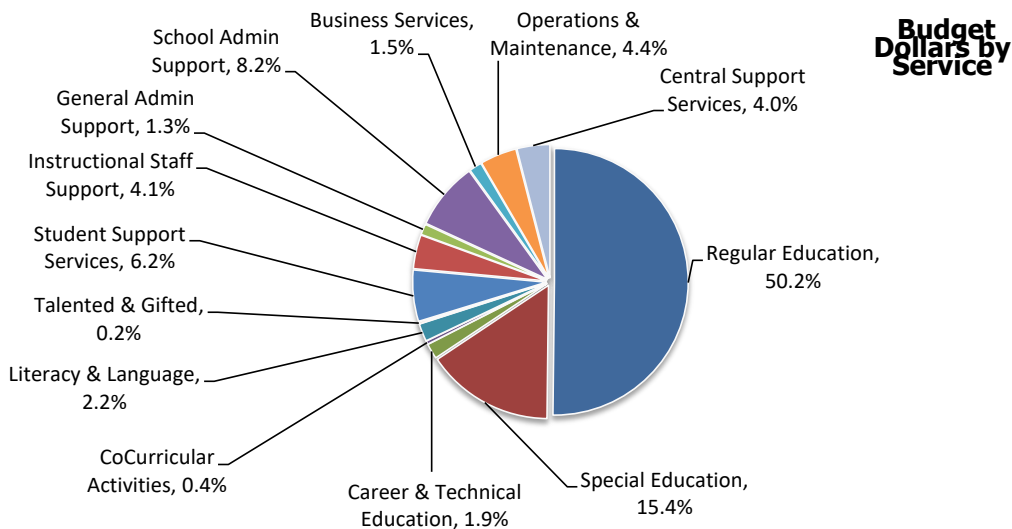
| Proposed Budget - One-Time Expenditures |                                                                   |
|-----------------------------------------|-------------------------------------------------------------------|
| \$ 5,000,000                            | Long Range Planning                                               |
| 2,500,000                               | Staffing Reserve                                                  |
| 3,371,700                               | Special Education Staffing Needs (FTE) Moderate Needs and Reserve |
| 1,500,000                               | Sub Teacher Pay                                                   |
| 1,900,350                               | BVEA Negotiation compensation                                     |
| 1,000,000                               | Strategic Plan Implementation Year 3 of 3                         |
| 526,105                                 | BVPA Negotiation compensation                                     |
| 275,000                                 | Grad Plus Building Coordinators (FTE) Year 2 of 2 request         |
| 940,487                                 | Textbook and Materials - prepaid Accounting entry                 |
| 175,000                                 | BVSD is the Place to be Showcase                                  |
| 432,070                                 | Campus Monitors (FTE)                                             |
| 105,305                                 | BVCEA Negotiation compensation                                    |
| 111,494                                 | Grad Plus Support Stipends Year 3 of 5                            |
| 6,000                                   | Security Safe School Consulting                                   |
| 106,500                                 | Health Curriculum                                                 |
| 30,000                                  | Credit Recovery                                                   |
| 171,000                                 | Maintenance 3rd party Grounds                                     |
| 16,600                                  | Workplace State and Federal Communication Posters                 |
| 100,000                                 | Maintenance and Operations Repairs                                |
| 7,920                                   | Family Engagement Team Support                                    |
| 187,500                                 | Health Services (FTE)                                             |
| <b>\$ 18,463,031</b>                    | <b>Total One-Time Expenditures</b>                                |

## General Operating Fund (continued)

### Expenditure by Service (SRE)\*

| SERVICE                                                 | EXPENDITURES          | % OF SPENDING | FTE              |
|---------------------------------------------------------|-----------------------|---------------|------------------|
| <u>Instruction</u>                                      |                       |               |                  |
| Regular Education                                       | \$ 193,800,843        | 50.2%         | 1,282.810        |
| Special Education                                       | 59,617,455            | 15.4%         | 515.285          |
| Career and Technical Education                          | 7,171,355             | 1.9%          | 48.070           |
| CoCurricular Activities                                 | 1,578,332             | 0.4%          | 0.000            |
| Culturally & Linguistically Diverse Education           | 8,304,054             | 2.2%          | 54.090           |
| Gifted & Talented                                       | 825,738               | 0.2%          | 11.946           |
| <b>Total Instruction</b>                                | <b>271,297,777</b>    | <b>70.3%</b>  | <b>1,912.201</b> |
| <u>Instructional Support</u>                            |                       |               |                  |
| Student Support Services                                | 24,007,877            | 6.2%          | 155.845          |
| Instructional Staff Support                             | 15,914,349            | 4.1%          | 89.583           |
| <b>Total Instructional Support</b>                      | <b>39,922,226</b>     | <b>10.3%</b>  | <b>245.428</b>   |
| <u>School Administration and Operations</u>             |                       |               |                  |
| School Admin Support                                    | 31,598,042            | 8.2%          | 239.114          |
| Operations & Maintenance                                | 17,088,256            | 4.4%          | 270.650          |
| <b>Total School Administration and Ops</b>              | <b>48,686,298</b>     | <b>12.6%</b>  | <b>509.764</b>   |
| <u>District Wide Services and Community Obligations</u> |                       |               |                  |
| General Admin Support                                   | 5,022,628             | 1.3%          | 16.988           |
| Business Services                                       | 5,924,968             | 1.5%          | 36.400           |
| Central Support Services                                | 15,377,258            | 4.0%          | 71.350           |
| <b>Total District Wide Support</b>                      | <b>26,324,854</b>     | <b>6.8%</b>   | <b>124.738</b>   |
| <b>GRAND TOTAL ALL SERVICES</b>                         | <b>\$ 386,231,155</b> | <b>100%</b>   | <b>2,792.131</b> |

\*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                                                | 2022-23<br>Audited<br>Actual | 2023-24<br>Audited<br>Actual | 2024-25<br>Audited<br>Actual | 2025-26<br>Revised<br>Budget | 2026-27<br>Proposed<br>Budget |
|----------------------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|-------------------------------|
| 11 Regular Education                               | \$ 175,138,935               | \$ 177,235,055               | \$ 187,059,732               | \$ 197,115,575               | \$ 193,800,843                |
| 12 Special Education                               | 45,350,842                   | 49,137,689                   | 53,982,465                   | 61,146,652                   | 59,617,455                    |
| 13 Career and Technical Education                  | 3,080,559                    | 4,068,995                    | 4,273,089                    | 4,189,615                    | 7,171,355                     |
| 14 Cocurricular Education and Athletics            | 783,735                      | 1,058,863                    | 1,159,953                    | 1,781,476                    | 1,578,332                     |
| 16 Culturally and Linguistically Diverse Education | 8,584,869                    | 8,973,739                    | 8,346,071                    | 9,505,491                    | 8,304,054                     |
| 17 Gifted and Talented Education                   | 1,424,723                    | 2,026,914                    | 2,135,757                    | 1,093,253                    | 825,738                       |
| 21 Student Services                                | 21,739,375                   | 24,337,246                   | 27,350,884                   | 26,003,681                   | 24,007,877                    |
| 22 Instructional Staff Support                     | 11,729,696                   | 12,168,358                   | 13,966,935                   | 16,625,549                   | 15,914,349                    |
| 23 General Administration                          | 5,141,401                    | 5,591,416                    | 5,324,729                    | 5,727,805                    | 5,022,628                     |
| 24 School Administration                           | 28,918,980                   | 31,345,653                   | 32,024,666                   | 32,271,650                   | 31,598,042                    |
| 25 Business Services                               | 5,075,428                    | 5,659,809                    | 5,463,119                    | 6,073,607                    | 5,924,968                     |
| 26 Operations and Maintenance                      | 8,510,685                    | 8,605,595                    | 11,526,826                   | 13,430,786                   | 17,088,256                    |
| 28 Central Services                                | 11,381,434                   | 12,124,226                   | 13,038,889                   | 16,383,886                   | 15,377,258                    |
| <b>TOTAL:</b>                                      | <u>\$ 326,860,662</u>        | <u>\$ 342,333,558</u>        | <u>\$ 365,653,117</u>        | <u>\$ 391,349,026</u>        | <u>\$ 386,231,155</u>         |



General Operating Fund (continued)

Making Choices in the BVSD Budget

| CATEGORY                                                             |           |                    |        |               |
|----------------------------------------------------------------------|-----------|--------------------|--------|---------------|
| GROUP                                                                |           | 26-27              | % OF   | % OF TOTAL    |
| PROGRAM                                                              |           | BUDGET             | GROUP  | BUDGET        |
| <b>INSTRUCTION</b>                                                   |           |                    |        |               |
| INSTRUCTION TOTAL                                                    | \$        | 271,297,777        |        | 70.25%        |
| REGULAR EDUCATION                                                    |           |                    |        |               |
| GENERAL INSTRUCTION - ALL LEVELS                                     |           | 170,666,481        | 62.91% |               |
| ELEMENTARY SPECIALISTS (ART, MUSIC, PE) not INCLUDING K-8's          |           | 8,394,336          | 3.09%  |               |
| INSTRUMENTAL MUSIC                                                   |           | 3,718,820          | 1.37%  |               |
| DROPOUT PREVENTION                                                   |           | 1,242,616          | 0.46%  |               |
| POST SECONDARY EDUCATION                                             |           | 372,960            | 0.14%  |               |
| LITERACY                                                             |           | 6,122,121          | 2.26%  |               |
| ALTERNATIVE PROGRAM                                                  |           | 332,635            | 0.12%  |               |
| AVID                                                                 |           | 146,532            | 0.05%  |               |
| TECHNOLOGY REFRESH                                                   |           | 560,568            | 0.21%  |               |
| 1:WEB PROGRAM                                                        |           | 1,312,927          | 0.48%  |               |
| IB & AP PROGRAMS                                                     |           | 359,840            | 0.13%  |               |
| CONNECTIONS                                                          |           | 348,175            | 0.13%  |               |
| MULTI-CULTURAL                                                       |           | 222,832            | 0.08%  |               |
| SPECIAL EDUCATION                                                    |           | 59,617,455         | 21.97% |               |
| CAREER AND TECHNICAL EDUCATION                                       |           | 7,171,355          | 2.64%  |               |
| COCURRICULAR EDUCATION AND ATHLETICS                                 |           | 1,578,332          | 0.58%  |               |
| CULTURALLY AND LINGUISTICALLY DIVERSE EDUCATION                      |           | 8,304,054          | 3.06%  |               |
| GIFTED AND TALENTED EDUCATION                                        |           | 825,738            | 0.30%  |               |
| <b>TOTAL INSTRUCTION</b>                                             | <b>\$</b> | <b>271,297,777</b> |        | <b>70.25%</b> |
| <b>INSTRUCTIONAL SUPPORT</b>                                         |           |                    |        |               |
| STUDENT SERVICES                                                     | \$        | 24,007,877         |        | 6.22%         |
| COUNSELING SERVICES                                                  |           | 10,844,815         | 45.17% |               |
| NURSING AND HEALTH SERVICES                                          |           | 4,061,143          | 16.92% |               |
| DROPOUT PREVENTION                                                   |           | 1,045,610          | 4.36%  |               |
| FAMILY RESOURCE SCHOOLS                                              |           | 160,000            | 0.67%  |               |
| TRANSLATION SERVICES                                                 |           | 1,055,344          | 4.40%  |               |
| SOCIAL WORK SERVICES                                                 |           | 454,834            | 1.89%  |               |
| STUDENT ACCOUNTING SERVICES                                          |           | 1,012,667          | 4.22%  |               |
| OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES) |           | 5,373,464          | 22.38% |               |
| INSTRUCTIONAL STAFF SUPPORT                                          | \$        | 15,914,349         |        | 4.12%         |
| LIBRARY SUPPORT SERVICES                                             |           | 6,362,198          | 39.98% |               |
| TECHNOLOGY SPECIALISTS                                               |           | 929,282            | 5.84%  |               |
| ADMIN AND EVALUATION OF LEARNING SERVICES                            |           | 2,041,421          | 12.83% |               |
| CULTURAL DIVERSITY                                                   |           | 270,593            | 1.70%  |               |
| IMPROVEMENT OF INSTRUCTIONAL SERVICES                                |           | 2,315,583          | 14.55% |               |
| MEDIA SUPPORT SERVICES                                               |           | 802,013            | 5.04%  |               |
| STAFF DEVELOPMENT                                                    |           | 611,175            | 3.84%  |               |
| TECHNOLOGY REFRESH                                                   |           | 365,000            | 2.29%  |               |
| INDUCTION                                                            |           | 103,447            | 0.65%  |               |
| OTHER INSTRUCTIONAL STAFF SUPPORT                                    |           | 2,113,637          | 13.28% |               |
| <b>TOTAL INSTRUCTIONAL SUPPORT</b>                                   | <b>\$</b> | <b>39,922,226</b>  |        | <b>10.34%</b> |

## General Operating Fund (continued)

### Making Choices in the BVSD Budget (continued)

| CATEGORY                                                |                |              |        |            |
|---------------------------------------------------------|----------------|--------------|--------|------------|
| GROUP                                                   | 26-27          |              | % OF   | % OF TOTAL |
| PROGRAM                                                 | BUDGET         |              | GROUP  | BUDGET     |
| <b>SCHOOL ADMINISTRATION AND OPERATIONS</b>             |                |              |        |            |
| <b>SCHOOL ADMINISTRATION</b>                            | \$ 31,598,042  |              |        | 8.18%      |
| OFFICE OF THE PRINCIPAL                                 |                | 29,687,734   | 93.95% |            |
| SUPPORT SERVICES - SCHOOL ADMINISTRATION                |                | 1,910,308    | 6.05%  |            |
| <b>OPERATIONS AND MAINTENANCE</b>                       | \$ 17,088,256  |              |        | 4.42%      |
| MAINTENANCE & OPERATIONS                                |                | 16,909,454   | 36.63% |            |
| CUSTODIANS                                              |                | 12,885,105   | 27.91% |            |
| SUPERVISION OF MAINTENANCE AND OPERATIONS               |                | 1,622,684    | 3.52%  |            |
| UTILITIES                                               |                | 9,700,623    | 21.01% |            |
| *COST ALLOCATION TO OPERATION AND TECHNOLOGY FUND       |                | (29,073,288) |        |            |
| SECURITY SERVICES                                       |                | 5,043,678    | 10.93% |            |
| <b>TOTAL SCHOOL ADMINISTRATION &amp; OPERATIONS</b>     | \$ 48,686,298  |              |        | 12.60%     |
| <b>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</b> |                |              |        |            |
| <b>GENERAL ADMINISTRATION</b>                           | \$ 5,022,628   |              |        | 1.30%      |
| SUPERINTENDENT                                          |                | 1,066,452    | 21.24% |            |
| TAX COLLECTION FEES                                     |                | 975,726      | 19.43% |            |
| AUDIT SERVICES                                          |                | 73,085       | 1.46%  |            |
| LEGAL SERVICES                                          |                | 633,018      | 12.60% |            |
| SUPERVISION OF BOARD OF EDUCATION                       |                | 82,705       | 1.65%  |            |
| ADMIN OF GENERAL SUPPORT SERVICES                       |                | 176,508      | 3.51%  |            |
| STAFF NEGOTIATIONS SERVICES                             |                | 324,099      | 6.45%  |            |
| GRANT PROCUREMENT                                       |                | 139,282      | 2.77%  |            |
| ELECTION SERVICES                                       |                | 81,100       | 1.61%  |            |
| OTHER GENERAL ADMINISTRATION                            |                | 1,470,653    | 29.28% |            |
| <b>BUSINESS SERVICES</b>                                | \$ 5,924,968   |              |        | 1.53%      |
| <b>CENTRAL SERVICES</b>                                 | \$ 15,377,258  |              |        | 3.98%      |
| INFORMATION TECHNOLOGY                                  |                | 8,268,324    | 42.34% |            |
| SOFTWARE                                                |                | 4,857,468    | 24.87% |            |
| HUMAN RESOURCES                                         |                | 3,487,133    | 17.86% |            |
| COMMUNICATION SERVICES                                  |                | 836,142      | 4.28%  |            |
| PLANNING SERVICES                                       |                | 315,929      | 1.62%  |            |
| RISK MANAGEMENT SERVICES                                |                | 125,000      | 0.64%  |            |
| RECRUITMENT                                             |                | 312,127      | 1.60%  |            |
| *COST ALLOCATION TO OPERATION AND TECHNOLOGY FUND       |                | (4,151,249)  |        |            |
| OTHER CENTRAL SERVICES                                  |                | 1,326,384    | 6.79%  |            |
| <b>TOTAL DISTRICT WIDE SUPPORT</b>                      | \$ 26,324,854  |              |        | 6.81%      |
| <b>GRAND TOTAL GENERAL OPERATING FUND</b>               | \$ 386,231,155 |              |        | 100.00%    |

#### Footnotes:

- Category is a grouping of like SRE accounts within the CDE Chart of Accounts.
  - Group is a direct title of the SRE (Special Reporting Element) within the CDE Chart of Accounts.
  - Program is the Program or Project title from the CDE or BVSD Chart of Accounts.
  - "% of Group" equals budgeted dollars for that program divided by the "Budget" for that Group (SRE).
- \* Percentages under "Operations and Maintenance" and "Central Services" exclude cost allocation to the Operations and Technology Fund.



## General Operating Fund (continued)

### Service (SRE) Budgets by Object

#### SRE Summary

| PROGRAM                                    | 0100's<br>SALARIES    | 0200's<br>BENEFITS   | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES   | 0700/0800's<br>PROPERTY &<br>OTHER USES | 2026-27<br>PROPOSED<br>BUDGET |
|--------------------------------------------|-----------------------|----------------------|---------------------------------|--------------------------------|-----------------------------|----------------------|-----------------------------------------|-------------------------------|
| SRE 11 Regular Education                   | \$ 140,541,687        | \$ 43,969,033        | \$ 790,899                      | \$ 651,699                     | \$ 586,931                  | \$ 4,971,914         | \$ 2,288,680                            | \$ 193,800,843                |
| SRE 12 Special Education                   | 43,966,726            | 13,902,137           | 400,415                         | 12,753                         | 612,700                     | 642,124              | 80,600                                  | 59,617,455                    |
| SRE 13 Career and Technical Education      | 5,078,179             | 1,628,038            | 2,000                           | 35,936                         | 2,966                       | 419,861              | 4,375                                   | 7,171,355                     |
| SRE 14 Co-Curricular Education & Athletics | 1,281,080             | 258,319              | -                               | -                              | 12,346                      | 26,187               | 400                                     | 1,578,332                     |
| SRE 16 English Language Development        | 6,308,139             | 1,963,455            | -                               | 100                            | 5,000                       | 27,360               | -                                       | 8,304,054                     |
| SRE 17 Gifted & Talented Education         | 514,020               | 241,385              | 7,218                           | -                              | 12,150                      | 50,965               | -                                       | 825,738                       |
| SRE 21 Student Support Services            | 15,799,127            | 5,125,236            | 2,746,787                       | 5,970                          | 83,247                      | 162,711              | 84,799                                  | 24,007,877                    |
| SRE 22 Instructional Staff Support         | 9,870,798             | 3,395,840            | 1,430,535                       | 54                             | 99,927                      | 507,633              | 609,562                                 | 15,914,349                    |
| SRE 23 General Administration Support      | 2,583,050             | 886,281              | 1,186,859                       | 3,600                          | 79,402                      | 198,643              | 84,793                                  | 5,022,628                     |
| SRE 24 School Administration Support       | 23,444,101            | 7,706,481            | 20,000                          | 87,200                         | 147,260                     | 180,432              | 12,568                                  | 31,598,042                    |
| SRE 25 Business Services                   | 3,890,822             | 1,268,529            | 458,519                         | 20,850                         | 77,836                      | 139,932              | 68,480                                  | 5,924,968                     |
| SRE 26 Operations & Maintenance            | 21,099,477            | 7,173,100            | 503,505                         | 3,691,084                      | 56,280                      | 13,738,882           | (29,174,072)                            | 17,088,256                    |
| SRE 28 Central Support Services            | 9,538,454             | 2,956,769            | 931,089                         | 10,010                         | 828,552                     | 5,062,443            | (3,950,059)                             | 15,377,258                    |
| <b>GRAND TOTAL</b>                         | <b>\$ 283,915,660</b> | <b>\$ 90,474,603</b> | <b>\$ 8,477,826</b>             | <b>\$ 4,519,256</b>            | <b>\$ 2,604,597</b>         | <b>\$ 26,129,087</b> | <b>\$ (29,889,874)</b>                  | <b>\$ 386,231,155</b>         |

## General Operating Fund (continued)

### Service (SRE) Budgets by Object (continued)

#### SRE Detail

| SRE                                                | 0100's<br>SALARIES | 0200's<br>BENEFITS | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES | 0700/0800's<br>PROPERTY &<br>OTHER USES | 2026-27<br>PROPOSED<br>BUDGET |
|----------------------------------------------------|--------------------|--------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|-----------------------------------------|-------------------------------|
| <b>SRE 11 REGULAR EDUCATION</b>                    |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0010 General Elementary Education                  | 46,797,513         | 15,342,942         | 8,019                           | 274,525                        | 23,643                      | 270,466            | 708,202                                 | \$ 63,425,310                 |
| 0020 General Middle School Education               | 25,299,334         | 8,226,744          | 22,856                          | 106,930                        | 9,281                       | 113,098            | 276,403                                 | 34,054,646                    |
| 0030 General High School Education                 | 38,213,900         | 12,368,966         | 306,586                         | 188,928                        | 21,022                      | 261,218            | 957,073                                 | 52,317,693                    |
| 0040 General Preschool Education                   | -                  | -                  | 200                             | -                              | 500                         | 74,369             | -                                       | 75,069                        |
| 0050 General Post-Secondary Education              | -                  | -                  | -                               | -                              | 372,960                     | -                  | -                                       | 372,960                       |
| 0060 General Integrated Education                  | 3,593,416          | 1,231,022          | -                               | 75,886                         | 34,025                      | 113,088            | 24,371                                  | 5,071,808                     |
| 0080 General Instructional Media                   | -                  | -                  | -                               | 2,850                          | -                           | 52,657             | 2,742                                   | 58,249                        |
| 0090 Other General Education                       | 9,930,921          | 1,505,685          | 407,264                         | -                              | 125,500                     | 3,750,052          | 308,600                                 | 16,028,022                    |
| 0200 Art                                           | 2,734,206          | 873,616            | -                               | -                              | -                           | 21,546             | -                                       | 3,629,368                     |
| 0231 Metalwork And Jewelry                         | -                  | -                  | -                               | -                              | -                           | 340                | -                                       | 340                           |
| 0260 Photography And Related Media                 | -                  | -                  | -                               | -                              | -                           | 500                | -                                       | 500                           |
| 0300 Business                                      | -                  | -                  | -                               | -                              | -                           | 2,875              | -                                       | 2,875                         |
| 0500 English Language Arts                         | 4,641,505          | 1,448,683          | -                               | -                              | -                           | 31,933             | -                                       | 6,122,121                     |
| 0510 Language Skills                               | -                  | -                  | -                               | -                              | -                           | 3,559              | -                                       | 3,559                         |
| 0511 Reading                                       | -                  | -                  | -                               | -                              | -                           | 806                | -                                       | 806                           |
| 0550 Speech                                        | -                  | -                  | -                               | -                              | -                           | 687                | 1,000                                   | 1,687                         |
| 0560 Dramatic Arts                                 | -                  | -                  | -                               | -                              | -                           | 600                | -                                       | 600                           |
| 0600 Foreign Languages                             | -                  | -                  | -                               | 1,500                          | -                           | 14,478             | -                                       | 15,978                        |
| 0650 English Language Learners                     | -                  | -                  | -                               | -                              | -                           | 1,560              | -                                       | 1,560                         |
| 0690 Other Foreign Languages                       | -                  | -                  | -                               | -                              | -                           | 150                | -                                       | 150                           |
| 0810 Health Education                              | -                  | -                  | -                               | -                              | -                           | 4,103              | -                                       | 4,103                         |
| 0830 Physical Education                            | 3,120,010          | 997,045            | -                               | -                              | -                           | 17,799             | 1,220                                   | 4,136,074                     |
| 0920 Home Economics, Family Focus                  | -                  | -                  | -                               | -                              | -                           | 6,767              | -                                       | 6,767                         |
| 0926 Food And Nutrition                            | -                  | -                  | -                               | -                              | -                           | 200                | -                                       | 200                           |
| 1000 Industrial Arts/Technology Education          | -                  | -                  | -                               | -                              | -                           | 4,847              | 150                                     | 4,997                         |
| 1090 Other Industrial Arts/Technology Ed           | 607,296            | 194,509            | 20,000                          | -                              | -                           | -                  | -                                       | 821,805                       |
| 1100 Mathematics                                   | -                  | -                  | -                               | 1,000                          | -                           | 22,729             | 500                                     | 24,229                        |
| 1210 General Music                                 | 2,758,767          | 881,323            | 200                             | -                              | -                           | 11,736             | 1,500                                   | 3,653,526                     |
| 1240 Vocal Music                                   | -                  | -                  | -                               | -                              | -                           | 4,761              | -                                       | 4,761                         |
| 1250 Instrumental Music                            | 2,809,819          | 897,885            | -                               | 80                             | -                           | 11,036             | -                                       | 3,718,820                     |
| 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                               | -                  | -                  | -                               | -                              | -                           | 25,521             | 3,519                                   | 29,040                        |
| 1500 Social Sciences                               | -                  | -                  | -                               | -                              | -                           | 22,764             | -                                       | 22,764                        |
| 1600 Technical Education/Computer Tech             | -                  | -                  | -                               | -                              | -                           | 2,284              | 3,400                                   | 5,684                         |
| 2910 Volunteer Services                            | -                  | -                  | -                               | -                              | -                           | 62,700             | -                                       | 62,700                        |
| 3300 Community Services                            | 35,000             | 613                | 25,774                          | -                              | -                           | 11,685             | -                                       | 73,072                        |
| <b>SRE TOTAL</b>                                   | <b>140,541,687</b> | <b>43,969,033</b>  | <b>790,899</b>                  | <b>651,699</b>                 | <b>586,931</b>              | <b>4,971,914</b>   | <b>2,288,680</b>                        | <b>\$ 193,800,843</b>         |
| <b>SRE 12 SPECIAL EDUCATION</b>                    |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0090 Other General Education                       | 2,556,626          | 821                | -                               | -                              | -                           | 232,530            | -                                       | \$ 2,789,977                  |
| 1700 Special Education                             | 19,773,591         | 6,975,422          | 205,000                         | 9,153                          | 603,500                     | 71,030             | 63,200                                  | 27,700,896                    |
| 1710 Physical Disability                           | 2,468,276          | 789,476            | -                               | -                              | -                           | 10,000             | -                                       | 3,267,752                     |
| 1720 Vision Disability                             | 197,236            | 64,308             | -                               | -                              | -                           | 5,000              | -                                       | 266,544                       |
| 1730 Hearing Disability                            | 504,995            | 171,611            | -                               | -                              | -                           | 1,600              | -                                       | 678,206                       |
| 1740 Significant Limited Intellectual Capacity     | -                  | -                  | -                               | -                              | -                           | 1,155              | -                                       | 1,155                         |
| 1750 Significant Identifiable Emotional Disability | 1,247,373          | 409,956            | -                               | 2,100                          | 200                         | 29,800             | 900                                     | 1,690,329                     |
| 1760 Perceptual Or Communicative Disability        | 20,593             | -                  | 14,049                          | -                              | -                           | 10,358             | -                                       | 45,000                        |
| 1770 Speech-Language Disability                    | 5,525,818          | 1,753,594          | 8,000                           | -                              | -                           | 1,418              | -                                       | 7,288,830                     |
| 1780 Multiple Disabilities                         | 2,553,282          | 888,639            | -                               | 1,500                          | -                           | 12,061             | -                                       | 3,455,482                     |
| 1790 Other Disabilities                            | -                  | -                  | -                               | -                              | -                           | 25,799             | -                                       | 25,799                        |
| 1791 Preschool Child With A Disability             | 9,951              | 2,275              | -                               | -                              | -                           | -                  | -                                       | 12,226                        |
| 1799 Other Disabilities                            | 1,767,333          | 577,026            | -                               | -                              | -                           | 3,000              | -                                       | 2,347,359                     |
| 2100 Support Services - Students                   | -                  | -                  | 15,000                          | -                              | -                           | 10,000             | -                                       | 25,000                        |
| 2113 Social Work Services                          | 892,773            | 350,692            | 14,750                          | -                              | -                           | 21,250             | -                                       | 1,279,465                     |
| 2123 Appraisal Services                            | 865,863            | 258,505            | -                               | -                              | -                           | 159,548            | -                                       | 1,283,916                     |
| 2140 Psychological Services                        | 3,477,223          | 1,007,569          | -                               | -                              | -                           | 40,000             | -                                       | 4,524,792                     |
| 2149 Other Psychological Services                  | 857,778            | 279,693            | -                               | -                              | -                           | -                  | -                                       | 1,137,471                     |
| 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     | 1,190,909          | 358,614            | -                               | -                              | -                           | -                  | -                                       | 1,549,523                     |
| 2513 Budgeting Service                             | 38,930             | 13,936             | -                               | -                              | -                           | -                  | -                                       | 52,866                        |
| 2850 Risk Management Services                      | -                  | -                  | 141,616                         | -                              | -                           | -                  | -                                       | 141,616                       |
| <b>SRE TOTAL</b>                                   | <b>43,966,726</b>  | <b>13,902,137</b>  | <b>400,415</b>                  | <b>12,753</b>                  | <b>612,700</b>              | <b>642,124</b>     | <b>80,600</b>                           | <b>\$ 59,617,455</b>          |
| <b>SRE 13 CAREER &amp; TECHNICAL EDUCATION</b>     |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0020 General Middle School Education               | 69,189             | 22,250             | -                               | -                              | -                           | -                  | -                                       | \$ 91,439                     |
| 0030 General High School Education                 | 4,259,423          | 1,361,487          | -                               | 35,936                         | -                           | 147,326            | -                                       | 5,804,172                     |
| 0090 Other General Education                       | -                  | -                  | -                               | -                              | -                           | 177,494            | -                                       | 177,494                       |
| 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                 | -                  | -                  | -                               | -                              | -                           | 8,276              | 1,120                                   | 9,396                         |
| 0930 Occupational Preparation                      | -                  | -                  | -                               | -                              | -                           | 9,160              | -                                       | 9,160                         |
| 0931 Child Services                                | -                  | -                  | -                               | -                              | -                           | 3,435              | -                                       | 3,435                         |
| 0936 Cosmetology                                   | -                  | -                  | -                               | -                              | -                           | 5,705              | 250                                     | 5,955                         |



## General Operating Fund (continued)

### Service (SRE) Budgets by Object (continued)

| SRE                                                             | 0100's<br>SALARIES | 0200's<br>BENEFITS | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES | 0700/0800's<br>PROPERTY &<br>OTHER USES | 2026-27<br>PROPOSED<br>BUDGET |
|-----------------------------------------------------------------|--------------------|--------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|-----------------------------------------|-------------------------------|
| <b>SRE 13 CAREER &amp; TECHNICAL EDUCATION (continued)</b>      |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0939 Other Occupational Preparation                             | -                  | -                  | -                               | -                              | 900                         | 4,325              | 500                                     | \$ 5,725                      |
| 1000 Industrial Arts/Technology Education                       | -                  | -                  | -                               | -                              | -                           | 1,541              | -                                       | 1,541                         |
| 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                                        | 126,674            | 38,956             | -                               | -                              | -                           | 6                  | 194                                     | 165,830                       |
| 2200 Support Services - Instructional Staff                     | 117,874            | 37,050             | -                               | -                              | -                           | -                  | -                                       | 154,924                       |
| 2232 Supervision Of Vocational Education Programs               | 149,478            | 45,604             | -                               | -                              | -                           | -                  | -                                       | 195,082                       |
| 2410 Office Of The Principal Services                           | 251,961            | 89,251             | -                               | -                              | -                           | 3,474              | 526                                     | 345,212                       |
| 2490 Other Support Services-School Admin                        | 102,380            | 33,440             | -                               | -                              | -                           | -                  | 526                                     | 135,820                       |
| <b>SRE TOTAL</b>                                                | <b>5,078,179</b>   | <b>1,628,038</b>   | <b>2,000</b>                    | <b>35,936</b>                  | <b>2,966</b>                | <b>419,861</b>     | <b>4,375</b>                            | <b>\$ 7,171,355</b>           |
| <b>SRE 14 CO-CURRICULAR EDUCATION &amp; ATHLETICS</b>           |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 1895 Unified Sports                                             | -                  | -                  | -                               | -                              | -                           | 14,400             | -                                       | \$ 14,400                     |
| 1900 Cocurricular Activities- Nonathletic                       | 1,280,000          | 258,300            | -                               | -                              | -                           | 10,987             | -                                       | 1,549,287                     |
| 1916 Japanese Exchange Program                                  | 1,080              | 19                 | -                               | -                              | 12,346                      | 800                | 400                                     | 14,645                        |
| <b>SRE TOTAL</b>                                                | <b>1,281,080</b>   | <b>258,319</b>     | <b>-</b>                        | <b>-</b>                       | <b>12,346</b>               | <b>26,187</b>      | <b>400</b>                              | <b>\$ 1,578,332</b>           |
| <b>SRE 16 CULTURALLY &amp; LINGUISTICALLY DIVERSE EDUCATION</b> |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0010 General Elementary Education                               | 2,936,761          | 915,785            | -                               | -                              | -                           | -                  | -                                       | \$ 3,852,546                  |
| 0020 General Middle School Education                            | 1,169,556          | 364,890            | -                               | -                              | -                           | 1,000              | -                                       | 1,535,446                     |
| 0030 General High School Education                              | 988,233            | 308,349            | -                               | -                              | -                           | -                  | -                                       | 1,296,582                     |
| 0090 Other General Education                                    | 21,227             | 4,788              | -                               | -                              | -                           | -                  | -                                       | 26,015                        |
| 2200 Support Services - Instructional Staff                     | 1,191,362          | 369,643            | -                               | -                              | -                           | -                  | -                                       | 1,561,005                     |
| 2210 Improvement Of Instruction Services                        | 1,000              | -                  | -                               | -                              | -                           | -                  | -                                       | 1,000                         |
| 2212 Instruction And Curriculum Development Services            | -                  | -                  | -                               | 100                            | 5,000                       | 26,360             | -                                       | 31,460                        |
| <b>SRE TOTAL</b>                                                | <b>6,308,139</b>   | <b>1,963,455</b>   | <b>-</b>                        | <b>100</b>                     | <b>5,000</b>                | <b>27,360</b>      | <b>-</b>                                | <b>\$ 8,304,054</b>           |
| <b>SRE 17 GIFTED &amp; TALENTED EDUCATION</b>                   |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0070 Gifted And Talented Education                              | 364,761            | 198,120            | 300                             | -                              | 400                         | 5,792              | -                                       | \$ 569,373                    |
| 2239 Supervision Of Other Instructional Programs                | 149,259            | 43,265             | 6,918                           | -                              | 11,750                      | 45,173             | -                                       | 256,365                       |
| <b>SRE TOTAL</b>                                                | <b>514,020</b>     | <b>241,385</b>     | <b>7,218</b>                    | <b>-</b>                       | <b>12,150</b>               | <b>50,965</b>      | <b>-</b>                                | <b>\$ 825,738</b>             |
| <b>SRE 21 STUDENT SUPPORT SERVICES</b>                          |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2100 Support Services - Students                                | 2,499,290          | 813,805            | 2,442,897                       | -                              | 27,898                      | 90,080             | 5,000                                   | \$ 5,878,970                  |
| 2112 Attendance Services                                        | 520,940            | 192,162            | -                               | -                              | -                           | -                  | -                                       | 713,102                       |
| 2113 Social Work Services                                       | 555,964            | 227,446            | -                               | -                              | -                           | -                  | -                                       | 783,410                       |
| 2114 Student Accounting Services                                | 732,979            | 241,310            | 22,508                          | 1,220                          | 5,400                       | 8,500              | 750                                     | 1,012,667                     |
| 2119 Other Attendance and Social Work Services                  | -                  | -                  | 3,932                           | -                              | -                           | -                  | -                                       | 3,932                         |
| 2122 Counseling Services                                        | 8,266,206          | 2,539,053          | 7,600                           | -                              | 17,519                      | 13,037             | 1,400                                   | 10,844,815                    |
| 2126 Placement Services                                         | -                  | -                  | -                               | -                              | -                           | 318                | -                                       | 318                           |
| 2134 Nursing Services                                           | 1,127,199          | 378,844            | 106,500                         | 1,250                          | 12,930                      | 34,076             | 2,750                                   | 1,663,549                     |
| 2139 Other Health Services                                      | 1,494,339          | 625,306            | 163,350                         | 3,500                          | 19,500                      | 16,700             | 74,899                                  | 2,397,594                     |
| 2149 Other Psychological Services                               | 61,883             | 24,244             | -                               | -                              | -                           | -                  | -                                       | 86,127                        |
| 2190 Other Support Services - Student                           | 540,327            | 83,066             | -                               | -                              | -                           | -                  | -                                       | 623,393                       |
| <b>SRE TOTAL</b>                                                | <b>15,799,127</b>  | <b>5,125,236</b>   | <b>2,746,787</b>                | <b>5,970</b>                   | <b>83,247</b>               | <b>162,711</b>     | <b>84,799</b>                           | <b>\$ 24,007,877</b>          |
| <b>SRE 22 INSTRUCTIONAL STAFF SUPPORT</b>                       |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2200 Support Services - Instructional Staff                     | 252,269            | 71,544             | 1,397,873                       | -                              | 41,800                      | 33,352             | 224,837                                 | \$ 2,021,675                  |
| 2210 Improvement Of Instruction Services                        | 1,702,720          | 505,863            | -                               | -                              | -                           | 107,000            | -                                       | 2,315,583                     |
| 2211 Supervision Of Improvement Of Instruction Services         | 530,494            | 169,260            | 12,000                          | -                              | 300                         | 96,563             | -                                       | 808,617                       |
| 2212 Instruction And Curriculum Development Services            | 19,783             | -                  | 700                             | -                              | 7,000                       | 10,902             | -                                       | 38,385                        |
| 2213 Instructional Staff Training Services                      | 193,785            | 260,774            | 6,912                           | -                              | 36,000                      | 100,728            | 12,976                                  | 611,175                       |
| 2214 Academic Student Assessment                                | 915,012            | 278,742            | 13,050                          | -                              | 4,250                       | 18,250             | 3,500                                   | 1,232,804                     |
| 2219 Other Improvement Of Instruction Services                  | 600,105            | 188,868            | -                               | -                              | 10,577                      | -                  | -                                       | 799,550                       |
| 2220 Educational Library Services                               | 657,707            | 271,575            | -                               | -                              | -                           | -                  | -                                       | 929,282                       |
| 2222 School Library Services                                    | 4,737,519          | 1,568,001          | -                               | -                              | -                           | 55,678             | 1,000                                   | 6,362,198                     |
| 2223 Audiovisual Services                                       | -                  | -                  | -                               | 54                             | -                           | 160                | 2,249                                   | 2,463                         |
| 2230 Other Program Services                                     | 125,684            | 40,201             | -                               | -                              | -                           | 85,000             | -                                       | 250,885                       |
| 2239 Supervision Of Other Instructional Programs                | 135,720            | 41,012             | -                               | -                              | -                           | -                  | -                                       | 176,732                       |
| 2240 Instruction-Related Technology                             | -                  | -                  | -                               | -                              | -                           | -                  | 365,000                                 | 365,000                       |
| <b>SRE TOTAL</b>                                                | <b>9,870,798</b>   | <b>3,395,840</b>   | <b>1,430,535</b>                | <b>54</b>                      | <b>99,927</b>               | <b>507,633</b>     | <b>609,562</b>                          | <b>\$ 15,914,349</b>          |
| <b>SRE 23 GENERAL ADMINISTRATION SUPPORT</b>                    |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2300 Support Services - General Administration                  | 183,772            | 58,882             | (169,670)                       | -                              | 7,200                       | 143,824            | -                                       | \$ 224,008                    |
| 2304 Support Services-General Administration Cabinet Level      | 1,080,533          | 307,620            | -                               | -                              | -                           | -                  | -                                       | 1,388,153                     |
| 2311 Supervision Of Board Of Education Services                 | 21,000             | -                  | -                               | -                              | 13,150                      | 9,621              | 38,934                                  | 82,705                        |
| 2314 Election Services                                          | -                  | -                  | 81,100                          | -                              | -                           | -                  | -                                       | 81,100                        |
| 2315 Legal Services                                             | 376,730            | 119,661            | 129,977                         | -                              | -                           | 6,150              | 500                                     | 633,018                       |
| 2316 Tax Assessment And Collection Services                     | -                  | -                  | 975,726                         | -                              | -                           | -                  | -                                       | 975,726                       |
| 2317 Audit Services                                             | -                  | -                  | 73,085                          | -                              | -                           | -                  | -                                       | 73,085                        |
| 2318 Staff Relations And Negotiations Services                  | 232,502            | 74,521             | 16,576                          | -                              | -                           | 500                | -                                       | 324,099                       |
| 2321 Office Of The Superintendent Services                      | 584,470            | 292,858            | 45,065                          | 3,600                          | 58,052                      | 37,048             | 45,359                                  | 1,066,452                     |
| 2322 Community Relations Services                               | -                  | -                  | 35,000                          | -                              | -                           | -                  | -                                       | 35,000                        |
| 2323 State And Federal Relations Services                       | 104,043            | 32,739             | -                               | -                              | 1,000                       | 1,500              | -                                       | 139,282                       |
| <b>SRE TOTAL</b>                                                | <b>2,583,050</b>   | <b>886,281</b>     | <b>1,186,859</b>                | <b>3,600</b>                   | <b>79,402</b>               | <b>198,643</b>     | <b>84,793</b>                           | <b>\$ 5,022,628</b>           |

## General Operating Fund (continued)

### Service (SRE) Budgets by Object (continued)

| SRE<br>PROGRAM                                                | 0100's<br>SALARIES | 0200's<br>BENEFITS | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES | 0700's/0800's<br>PROPERTY &<br>OTHER USES | 2026-27<br>PROPOSED<br>BUDGET |
|---------------------------------------------------------------|--------------------|--------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|-------------------------------------------|-------------------------------|
| <b>SRE 24 SCHOOL ADMINISTRATION<br/>SUPPORT</b>               |                    |                    |                                 |                                |                             |                    |                                           |                               |
| 2400 Support Services - School Administration                 | 1,503,119          | 204,649            | 20,000                          | -                              | -                           | 96,040             | -                                         | \$ 1,823,808                  |
| 2410 Office Of The Principal Services                         | 21,940,982         | 7,501,832          | -                               | 700                            | 147,260                     | 84,392             | 12,568                                    | 29,687,734                    |
| 2490 Other Support Services - School Administration           | -                  | -                  | -                               | 86,500                         | -                           | -                  | -                                         | 86,500                        |
| <b>SRE TOTAL</b>                                              | <b>23,444,101</b>  | <b>7,706,481</b>   | <b>20,000</b>                   | <b>87,200</b>                  | <b>147,260</b>              | <b>180,432</b>     | <b>12,568</b>                             | <b>\$ 31,598,042</b>          |
| <b>SRE 25 BUSINESS SERVICES</b>                               |                    |                    |                                 |                                |                             |                    |                                           |                               |
| 2500 Support Services - Business                              | 20,220             | 293                | -                               | -                              | -                           | -                  | -                                         | \$ 20,513                     |
| 2501 Support Services - Business: Cabinet Level & Immediate : | 363,826            | 107,129            | -                               | -                              | -                           | -                  | -                                         | 470,955                       |
| 2511 Supervising Business Services                            | 470,817            | 151,647            | 38,176                          | -                              | 14,200                      | 55,975             | 14,900                                    | 745,715                       |
| 2513 Budgeting Services                                       | 681,621            | 216,377            | 14,700                          | -                              | 8,850                       | 43,900             | 2,000                                     | 967,448                       |
| 2515 Payroll Services                                         | 615,677            | 204,913            | -                               | -                              | 3,000                       | -                  | -                                         | 823,590                       |
| 2516 Financial Accounting Services                            | 855,272            | 284,194            | 400,643                         | 6,100                          | 29,186                      | 10,400             | 9,980                                     | 1,595,775                     |
| 2520 Purchasing Services                                      | 367,127            | 125,602            | -                               | 750                            | 17,400                      | 8,900              | 1,100                                     | 520,879                       |
| 2530 Warehousing And Distributing Services                    | 516,262            | 178,374            | 5,000                           | 14,000                         | 5,200                       | 4,600              | 40,500                                    | 763,936                       |
| 2535 Warehouse Inventory Adjustment                           | -                  | -                  | -                               | -                              | -                           | 16,157             | -                                         | 16,157                        |
| <b>SRE TOTAL</b>                                              | <b>3,890,822</b>   | <b>1,268,529</b>   | <b>458,519</b>                  | <b>20,850</b>                  | <b>77,836</b>               | <b>139,932</b>     | <b>68,480</b>                             | <b>\$ 5,924,968</b>           |
| <b>SRE 26 OPERATIONS &amp; MAINTENANCE</b>                    |                    |                    |                                 |                                |                             |                    |                                           |                               |
| 2600 Operation And Maintenance Of Plant Services              | 14,567,363         | 4,948,675          | 139,252                         | 3,587,853                      | 24,600                      | 12,445,221         | (28,990,092)                              | \$ 6,722,872                  |
| 2610 Supervision Of Operation And Maintenance Of Plant Servi  | 1,098,289          | 350,978            | 91,520                          | -                              | 2,650                       | 78,297             | 950                                       | 1,622,684                     |
| 2620 Operating Building Services                              | 106,029            | 34,270             | 257,392                         | 22,538                         | 8,450                       | 864,664            | 5,165                                     | 1,298,508                     |
| 2630 Care And Upkeep Of Grounds Services                      | 1,281,128          | 426,046            | -                               | 5,663                          | -                           | 231,850            | -                                         | 1,944,687                     |
| 2660 Security Services                                        | 3,626,037          | 1,241,656          | 12,341                          | 18,150                         | 18,580                      | 111,100            | 15,814                                    | 5,043,678                     |
| 2690 Other Operation And Maintenance Of Plant Services        | 420,631            | 171,475            | 3,000                           | 56,880                         | 2,000                       | 7,750              | (205,909)                                 | 455,827                       |
| <b>SRE TOTAL</b>                                              | <b>21,099,477</b>  | <b>7,173,100</b>   | <b>503,505</b>                  | <b>3,691,084</b>               | <b>56,280</b>               | <b>13,738,882</b>  | <b>(29,174,072)</b>                       | <b>\$ 17,088,256</b>          |
| <b>SRE 28 CENTRAL SUPPORT SERVICES</b>                        |                    |                    |                                 |                                |                             |                    |                                           |                               |
| 2800 Support Services - Central                               | 457,805            | 3,738              | 500,000                         | -                              | 40,000                      | 848,376            | -                                         | \$ 1,849,919                  |
| 2801 Support Services - Central: Cabinet Level Positions      | 883,696            | 261,469            | -                               | -                              | -                           | -                  | -                                         | 1,145,165                     |
| 2810 Planning, Research, Development and Evaluation Service:  | -                  | -                  | -                               | -                              | -                           | 9,000              | -                                         | 9,000                         |
| 2811 Planning Services                                        | 240,703            | 75,226             | -                               | -                              | -                           | -                  | -                                         | 315,929                       |
| 2814 Evaluation Services                                      | -                  | 300                | -                               | -                              | -                           | -                  | -                                         | 300                           |
| 2820 Communications Services                                  | 419,367            | 142,603            | 5,000                           | -                              | 11,050                      | 19,691             | 1,340                                     | 599,051                       |
| 2830 Staff Services                                           | 2,157,368          | 675,183            | 70,772                          | 7,010                          | 18,843                      | 59,905             | 11,250                                    | 3,000,331                     |
| 2832 Recruitment And Placement Services                       | 184,721            | 54,626             | 21,000                          | -                              | 32,780                      | 44,300             | 10,000                                    | 347,427                       |
| 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                             | -                  | -                  | -                               | -                              | -                           | -                  | (4,151,249)                               | (4,151,249)                   |
| 2841 Supervising Information Systems Services                 | 806,039            | 251,836            | 179,299                         | 3,000                          | 34,850                      | 183,443            | 14,550                                    | 1,473,017                     |
| 2842 Systems Analysis Services                                | 565,314            | 187,614            | 20,910                          | -                              | 6,600                       | 2,400              | 800                                       | 783,638                       |
| 2843 Programming Services                                     | 1,690,107          | 548,408            | 13,858                          | -                              | 24,250                      | 3,314,786          | 2,100                                     | 5,593,509                     |
| 2844 Operations Services                                      | 483,123            | 160,551            | 39,250                          | -                              | 417,275                     | 574,511            | 6,000                                     | 1,680,710                     |
| 2845 Telecommunication Services                               | -                  | -                  | -                               | -                              | 80,000                      | -                  | -                                         | 80,000                        |
| 2849 Other Information Systems Services                       | 1,497,882          | 550,434            | 55,000                          | -                              | 33,000                      | 2,300              | 151,200                                   | 2,289,816                     |
| 2850 Risk Management Services                                 | -                  | -                  | -                               | -                              | 125,000                     | -                  | -                                         | 125,000                       |
| 2890 Other Support Services - Central                         | 152,329            | 44,781             | 8,000                           | -                              | 3,300                       | 3,731              | 2,400                                     | 214,541                       |
| <b>SRE TOTAL</b>                                              | <b>9,538,454</b>   | <b>2,956,769</b>   | <b>931,089</b>                  | <b>10,010</b>                  | <b>828,552</b>              | <b>5,062,443</b>   | <b>(3,950,059)</b>                        | <b>\$ 15,377,258</b>          |
| <b>GRAND TOTAL</b>                                            | <b>283,915,660</b> | <b>90,474,603</b>  | <b>8,477,826</b>                | <b>4,519,256</b>               | <b>2,604,597</b>            | <b>26,129,087</b>  | <b>(29,889,874)</b>                       | <b>\$ 386,231,155</b>         |



## General Operating Fund (continued)

### Project Budgets by Object

| PROJECT | PROGRAM                                                 | 0100's<br>SALARIES | 0200's<br>BENEFITS | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES | 0700/0800's<br>PROPERTY &<br>OTHER USES | 2026-27<br>PROPOSED<br>BUDGET |
|---------|---------------------------------------------------------|--------------------|--------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|-----------------------------------------|-------------------------------|
| 0000    | SCHOOL/DEPT WIDE                                        |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0010    | General Elementary Education                            | 46,797,513         | 15,342,942         | 8,019                           | 274,525                        | 23,643                      | 270,466            | 708,202                                 | \$ 63,425,310                 |
| 0020    | General Middle School Education                         | 25,299,334         | 8,226,744          | 22,856                          | 106,930                        | 9,281                       | 113,098            | 276,403                                 | 34,054,646                    |
| 0030    | General High School Education                           | 38,213,900         | 12,368,966         | 306,586                         | 188,928                        | 21,022                      | 261,218            | 957,073                                 | 52,317,693                    |
| 0040    | General Preschool Education                             | -                  | -                  | 200                             | -                              | 500                         | 74,369             | -                                       | 75,069                        |
| 0050    | General Post-Secondary Education                        | -                  | -                  | -                               | -                              | 372,960                     | -                  | -                                       | 372,960                       |
| 0060    | General Integrated Education                            | 3,593,416          | 1,231,022          | -                               | 75,886                         | 34,025                      | 113,088            | 24,371                                  | 5,071,808                     |
| 0070    | Gifted and Talented Education                           | 324,304            | 176,596            | 300                             | -                              | 400                         | 5,792              | -                                       | 507,392                       |
| 0080    | General Instructional Media                             | -                  | -                  | -                               | 2,850                          | -                           | 52,657             | 2,742                                   | 58,249                        |
| 0090    | Other General Education                                 | 9,930,921          | 1,505,685          | 136,500                         | -                              | 125,500                     | 3,750,052          | 308,600                                 | 15,757,258                    |
| 0200    | Art                                                     | 2,734,206          | 873,616            | -                               | -                              | -                           | 21,546             | -                                       | 3,629,368                     |
| 0231    | Metalwork And Jewelry                                   | -                  | -                  | -                               | -                              | -                           | 340                | -                                       | 340                           |
| 0260    | Photography And Related Media                           | -                  | -                  | -                               | -                              | -                           | 500                | -                                       | 500                           |
| 0300    | Business                                                | -                  | -                  | -                               | -                              | -                           | 2,875              | -                                       | 2,875                         |
| 0500    | English Language Arts                                   | 4,641,505          | 1,448,683          | -                               | -                              | -                           | 31,933             | -                                       | 6,122,121                     |
| 0510    | Language Skills                                         | -                  | -                  | -                               | -                              | -                           | 3,559              | -                                       | 3,559                         |
| 0511    | Reading                                                 | -                  | -                  | -                               | -                              | -                           | 806                | -                                       | 806                           |
| 0550    | Speech                                                  | -                  | -                  | -                               | -                              | -                           | 687                | 1,000                                   | 1,687                         |
| 0560    | Dramatic Arts                                           | -                  | -                  | -                               | -                              | -                           | 600                | -                                       | 600                           |
| 0600    | Foreign Languages                                       | -                  | -                  | -                               | 1,500                          | -                           | 14,478             | -                                       | 15,978                        |
| 0650    | English Language Learners                               | -                  | -                  | -                               | -                              | -                           | 1,560              | -                                       | 1,560                         |
| 0690    | Other Foreign Languages                                 | -                  | -                  | -                               | -                              | -                           | 150                | -                                       | 150                           |
| 0810    | Health Education                                        | -                  | -                  | -                               | -                              | -                           | 4,103              | -                                       | 4,103                         |
| 0830    | Physical Education                                      | 3,120,010          | 997,045            | -                               | -                              | -                           | 17,799             | 1,220                                   | 4,136,074                     |
| 0920    | Home Economics, Family Focus                            | -                  | -                  | -                               | -                              | -                           | 6,767              | -                                       | 6,767                         |
| 0926    | Food And Nutrition                                      | -                  | -                  | -                               | -                              | -                           | 200                | -                                       | 200                           |
| 1000    | Industrial Arts/Technology Education                    | -                  | -                  | -                               | -                              | -                           | 4,847              | 150                                     | 4,997                         |
| 1090    | Other Industrial Arts/Technology Education              | 607,296            | 194,509            | 20,000                          | -                              | -                           | -                  | -                                       | 821,805                       |
| 1100    | Mathematics                                             | -                  | -                  | -                               | 1,000                          | -                           | 22,729             | 500                                     | 24,229                        |
| 1210    | General Music                                           | 2,758,767          | 881,323            | 200                             | -                              | -                           | 11,736             | 1,500                                   | 3,653,526                     |
| 1240    | Vocal Music                                             | -                  | -                  | -                               | -                              | -                           | 4,761              | -                                       | 4,761                         |
| 1250    | Instrumental Music                                      | 2,809,819          | 897,885            | -                               | 80                             | -                           | 11,036             | -                                       | 3,718,820                     |
| 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                                         | -                  | -                  | -                               | -                              | -                           | 25,521             | 3,519                                   | 29,040                        |
| 1500    | Social Sciences                                         | -                  | -                  | -                               | -                              | -                           | 22,764             | -                                       | 22,764                        |
| 1600    | Technical Education/Computer Technology                 | -                  | -                  | -                               | -                              | -                           | 2,284              | 3,400                                   | 5,684                         |
| 1895    | Other Coeducational Athletics/Sports Activities         | -                  | -                  | -                               | -                              | -                           | 14,400             | -                                       | 14,400                        |
| 1900    | Cocurricular Activities- Nonathletic                    | 1,280,000          | 258,300            | -                               | -                              | -                           | 10,987             | -                                       | 1,549,287                     |
| 1916    | Japanese Exchange Program                               | 1,080              | 19                 | -                               | -                              | 12,346                      | 800                | 400                                     | 14,645                        |
| 2100    | Support Services - Students                             | 2,499,290          | 813,805            | 1,076,445                       | -                              | 27,898                      | 90,080             | 5,000                                   | 4,512,518                     |
| 2112    | Attendance Services                                     | 520,940            | 192,162            | -                               | -                              | -                           | -                  | -                                       | 713,102                       |
| 2113    | Social Work Services                                    | 555,964            | 227,446            | -                               | -                              | -                           | -                  | -                                       | 783,410                       |
| 2114    | Student Accounting Services                             | 732,979            | 241,310            | 22,508                          | 1,220                          | 5,400                       | 8,500              | 750                                     | 1,012,667                     |
| 2119    | Other Attendance and Social Work Services               | -                  | -                  | 3,932                           | -                              | -                           | -                  | -                                       | 3,932                         |
| 2122    | Counseling Services                                     | 8,266,206          | 2,539,053          | 7,600                           | -                              | 17,519                      | 13,037             | 1,400                                   | 10,844,815                    |
| 2126    | Placement Services                                      | -                  | -                  | -                               | -                              | -                           | 318                | -                                       | 318                           |
| 2134    | Nursing Services                                        | 1,127,199          | 378,844            | 106,500                         | 1,250                          | 12,930                      | 34,076             | 2,750                                   | 1,663,549                     |
| 2139    | Other Health Services                                   | 867,807            | 388,466            | 9,100                           | 500                            | -                           | 1,200              | -                                       | 1,267,073                     |
| 2149    | Other Psychological Services                            | 61,883             | 24,244             | -                               | -                              | -                           | -                  | -                                       | 86,127                        |
| 2190    | Other Support Services - Student                        | 540,327            | 83,066             | -                               | -                              | -                           | -                  | -                                       | 623,393                       |
| 2200    | Support Services - Instructional Staff                  | 252,269            | 71,544             | 1,221,327                       | -                              | 41,800                      | 33,352             | 224,837                                 | 1,845,129                     |
| 2210    | Improvement Of Instruction Services                     | 1,702,720          | 505,863            | -                               | -                              | -                           | 107,000            | -                                       | 2,315,583                     |
| 2211    | Supervision Of Improvement Of Instruction Services      | 530,494            | 169,260            | 12,000                          | -                              | 300                         | 96,563             | -                                       | 808,617                       |
| 2212    | Instruction And Curriculum Development Services         | 19,783             | -                  | 700                             | -                              | 7,000                       | 10,902             | -                                       | 38,385                        |
| 2213    | Instructional Staff Training Services                   | 193,785            | 260,774            | 1,912                           | -                              | 36,000                      | 100,728            | 12,476                                  | 605,675                       |
| 2214    | Academic Student Assessment                             | 915,012            | 278,742            | 13,050                          | -                              | 4,250                       | 18,250             | 3,500                                   | 1,232,804                     |
| 2219    | Other Improvement Of Instruction Services               | 600,105            | 188,868            | -                               | -                              | 10,577                      | -                  | -                                       | 799,550                       |
| 2220    | Educational Library Services                            | 657,707            | 271,575            | -                               | -                              | -                           | -                  | -                                       | 929,282                       |
| 2222    | School Library Services                                 | 4,737,519          | 1,568,001          | -                               | -                              | -                           | 55,678             | 1,000                                   | 6,362,198                     |
| 2223    | Audiovisual Services                                    | -                  | -                  | -                               | 54                             | -                           | 160                | 2,249                                   | 2,463                         |
| 2230    | Other Program Services                                  | 125,684            | 40,201             | -                               | -                              | -                           | 85,000             | -                                       | 250,885                       |
| 2231    | Supervision Of Special Education Programs               | 916,277            | 274,974            | -                               | -                              | -                           | -                  | -                                       | 1,191,251                     |
| 2239    | Supervision Of Other Instructional Programs             | 135,720            | 41,012             | -                               | -                              | -                           | -                  | -                                       | 176,732                       |
| 2240    | Instruction-Related Technology                          | -                  | -                  | -                               | -                              | -                           | -                  | 365,000                                 | 365,000                       |
| 2300    | Support Services - General Administration               | 183,772            | 58,882             | (169,670)                       | -                              | 7,200                       | 143,824            | -                                       | 224,008                       |
| 2304    | Support Services - General Administration Cabinet Level | 1,080,533          | 307,620            | -                               | -                              | -                           | -                  | -                                       | 1,388,153                     |
| 2311    | Supervision Of Board Of Education Services              | 21,000             | -                  | -                               | -                              | 13,150                      | 9,621              | 38,934                                  | 82,705                        |
| 2314    | Election Services                                       | -                  | -                  | 81,100                          | -                              | -                           | -                  | -                                       | 81,100                        |
| 2315    | Legal Services                                          | 376,730            | 119,661            | 129,977                         | -                              | -                           | 6,150              | 500                                     | 633,018                       |
| 2316    | Tax Assessment And Collection Services                  | -                  | -                  | 975,726                         | -                              | -                           | -                  | -                                       | 975,726                       |
| 2317    | Audit Services                                          | -                  | -                  | 73,085                          | -                              | -                           | -                  | -                                       | 73,085                        |
| 2318    | Staff Relations And Negotiations Services               | 232,502            | 74,521             | 16,576                          | -                              | -                           | 500                | -                                       | 324,099                       |
| 2321    | Office Of The Superintendent Services                   | 584,470            | 292,858            | 45,065                          | 3,600                          | 58,052                      | 37,048             | 45,359                                  | 1,066,452                     |

## General Operating Fund (continued)

### Project Budgets by Object (continued)

| PROJECT                                    | PROGRAM                                                      | 0100's<br>SALARIES | 0200's<br>BENEFITS | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES | 0700/0800's<br>PROPERTY &<br>OTHER USES | 2026-27<br>PROPOSED<br>BUDGET |
|--------------------------------------------|--------------------------------------------------------------|--------------------|--------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|-----------------------------------------|-------------------------------|
| <b>0000 SCHOOL/DEPT WIDE (continued)</b>   |                                                              |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2322                                       | Community Relations Services                                 | -                  | -                  | 35,000                          | -                              | -                           | -                  | -                                       | \$ 35,000                     |
| 2323                                       | State And Federal Relations Services                         | 104,043            | 32,739             | -                               | -                              | 1,000                       | 1,500              | -                                       | 139,282                       |
| 2400                                       | Support Services - School Administration                     | 1,503,119          | 204,649            | 20,000                          | -                              | -                           | 96,040             | -                                       | 1,823,808                     |
| 2410                                       | Office Of The Principal Services                             | 21,940,982         | 7,501,832          | -                               | 700                            | 147,260                     | 84,392             | 12,568                                  | 29,687,734                    |
| 2490                                       | Other Support Services - School Administration               | -                  | -                  | -                               | 86,500                         | -                           | -                  | -                                       | 86,500                        |
| 2500                                       | Support Services - Business                                  | 20,220             | 293                | -                               | -                              | -                           | -                  | -                                       | 20,513                        |
| 2501                                       | Support Services - Business: Cabinet Level & Immediate Staff | 363,826            | 107,129            | -                               | -                              | -                           | -                  | -                                       | 470,955                       |
| 2511                                       | Supervising Business Services                                | 470,817            | 151,647            | 38,176                          | -                              | 14,200                      | 55,975             | 14,900                                  | 745,715                       |
| 2513                                       | Budgeting Services                                           | 681,621            | 216,377            | 14,700                          | -                              | 8,850                       | 43,900             | 2,000                                   | 967,448                       |
| 2515                                       | Payroll Services                                             | 615,677            | 204,913            | -                               | -                              | 3,000                       | -                  | -                                       | 823,590                       |
| 2516                                       | Financial Accounting Services                                | 855,272            | 284,194            | 400,643                         | 6,100                          | 29,186                      | 10,400             | 9,980                                   | 1,595,775                     |
| 2520                                       | Purchasing Services                                          | 367,127            | 125,602            | -                               | 750                            | 17,400                      | 8,900              | 1,100                                   | 520,879                       |
| 2530                                       | Warehousing And Distributing Services                        | 516,262            | 178,374            | 5,000                           | 14,000                         | 5,200                       | 4,600              | 40,500                                  | 763,936                       |
| 2535                                       | Warehouse Inventory Adjustment                               | -                  | -                  | -                               | -                              | -                           | 16,157             | -                                       | 16,157                        |
| 2600                                       | Operation And Maintenance Of Plant Services                  | 14,567,363         | 4,948,675          | 139,252                         | 3,587,853                      | 24,600                      | 12,445,221         | (28,990,092)                            | 6,722,872                     |
| 2610                                       | Supervision Of Operation And Maintenance Of Plant Services   | 1,098,289          | 350,978            | 91,520                          | -                              | 2,650                       | 78,297             | 950                                     | 1,622,684                     |
| 2620                                       | Operating Building Services                                  | 106,029            | 34,270             | 257,392                         | 22,538                         | 8,450                       | 864,664            | 5,165                                   | 1,298,508                     |
| 2630                                       | Care And Upkeep Of Grounds Services                          | 1,281,128          | 426,046            | -                               | 5,663                          | -                           | 231,850            | -                                       | 1,944,687                     |
| 2660                                       | Security Services                                            | 3,626,037          | 1,241,656          | 12,341                          | 18,150                         | 18,580                      | 111,100            | 15,814                                  | 5,043,678                     |
| 2690                                       | Other Operation And Maintenance Of Plant Services            | 420,631            | 171,475            | 3,000                           | 56,880                         | 2,000                       | 7,750              | (205,909)                               | 455,827                       |
| 2800                                       | Support Services - Central                                   | 457,805            | 3,738              | 500,000                         | -                              | 40,000                      | 848,376            | -                                       | 1,849,919                     |
| 2801                                       | Support Services - Central: Cabinet Level Positions          | 883,696            | 261,469            | -                               | -                              | -                           | -                  | -                                       | 1,145,165                     |
| 2810                                       | Planning, Research, Development and Evaluation Services      | -                  | -                  | -                               | -                              | -                           | 9,000              | -                                       | 9,000                         |
| 2811                                       | Planning Services                                            | 240,703            | 75,226             | -                               | -                              | -                           | -                  | -                                       | 315,929                       |
| 2814                                       | Evaluation Services                                          | -                  | 300                | -                               | -                              | -                           | -                  | -                                       | 300                           |
| 2820                                       | Communications Services                                      | 419,367            | 142,603            | 5,000                           | -                              | 11,050                      | 19,691             | 1,340                                   | 599,051                       |
| 2830                                       | Staff Services                                               | 2,157,368          | 675,183            | 70,772                          | 7,010                          | 18,843                      | 59,905             | 11,250                                  | 3,000,331                     |
| 2832                                       | Recruitment And Placement Services                           | 184,721            | 54,626             | 21,000                          | -                              | 32,780                      | 44,300             | 10,000                                  | 347,427                       |
| 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                                 | -                  | -                  | -                               | -                              | -                           | -                  | (4,151,249)                             | (4,151,249)                   |
| 2841                                       | Supervising Information Systems Services                     | 806,039            | 251,836            | 179,299                         | 3,000                          | 34,850                      | 183,443            | 14,550                                  | 1,473,017                     |
| 2842                                       | Systems Analysis Services                                    | 565,314            | 187,614            | 20,910                          | -                              | 6,600                       | 2,400              | 800                                     | 783,638                       |
| 2843                                       | Programming Services                                         | 1,690,107          | 548,408            | 13,858                          | -                              | 24,250                      | 3,314,786          | 2,100                                   | 5,593,509                     |
| 2844                                       | Operations Services                                          | 483,123            | 160,551            | 39,250                          | -                              | 417,275                     | 574,511            | 6,000                                   | 1,680,710                     |
| 2845                                       | Telecommunication Services                                   | -                  | -                  | -                               | -                              | 80,000                      | -                  | -                                       | 80,000                        |
| 2849                                       | Other Information Systems Services                           | 1,497,882          | 550,434            | 55,000                          | -                              | 33,000                      | 2,300              | 151,200                                 | 2,289,816                     |
| 2850                                       | Risk Management Services                                     | -                  | -                  | -                               | -                              | 125,000                     | -                  | -                                       | 125,000                       |
| 2890                                       | Other Support Services - Central                             | 152,329            | 44,781             | 8,000                           | -                              | 3,300                       | 3,731              | 2,400                                   | 214,541                       |
| 2910                                       | Volunteer Services                                           | -                  | -                  | -                               | -                              | -                           | 62,700             | -                                       | 62,700                        |
| 3300                                       | Community Services                                           | 35,000             | 613                | 25,774                          | -                              | -                           | 11,685             | -                                       | 73,072                        |
| <b>PROJECT TOTAL</b>                       |                                                              | <b>228,662,645</b> | <b>72,954,318</b>  | <b>6,095,481</b>                | <b>4,467,467</b>               | <b>1,952,681</b>            | <b>24,979,069</b>  | <b>(30,050,248)</b>                     | <b>\$ 309,061,413</b>         |
| <b>3120 CAREER AND TECHNICAL EDUCATION</b> |                                                              |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0020                                       | General Middle School Education                              | 69,189             | 22,250             | -                               | -                              | -                           | -                  | -                                       | \$ 91,439                     |
| 0030                                       | General High School Education                                | 4,259,423          | 1,361,487          | -                               | 35,936                         | -                           | 147,326            | -                                       | 5,804,172                     |
| 0090                                       | Other General Education                                      | -                  | -                  | -                               | -                              | -                           | 177,494            | 186                                     | 177,494                       |
| 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                                | -                  | -                  | -                               | -                              | -                           | 8,276              | 1,120                                   | 9,396                         |
| 0930                                       | Occupational Preparation                                     | -                  | -                  | -                               | -                              | -                           | 9,160              | -                                       | 9,160                         |
| 0931                                       | Child Services                                               | -                  | -                  | -                               | -                              | -                           | 3,435              | -                                       | 3,435                         |
| 0936                                       | Cosmetology                                                  | -                  | -                  | -                               | -                              | -                           | 5,705              | 250                                     | 5,955                         |
| 0939                                       | Other Occupational Preparation                               | -                  | -                  | -                               | -                              | 900                         | 4,325              | 500                                     | 5,725                         |
| 1000                                       | Industrial Arts/Technology Education                         | -                  | -                  | -                               | -                              | -                           | 1,541              | -                                       | 1,541                         |
| 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                                          | 126,674            | 38,956             | -                               | -                              | -                           | 6                  | 194                                     | 165,830                       |
| 2200                                       | Support Services - Instructional Staff                       | 117,874            | 37,050             | -                               | -                              | -                           | -                  | -                                       | 154,924                       |
| 2232                                       | Supervision Of Vocational Education Programs                 | 149,478            | 45,604             | -                               | -                              | -                           | -                  | -                                       | 195,082                       |
| 2410                                       | Office Of The Principal Services                             | 251,961            | 89,251             | -                               | -                              | -                           | 3,474              | 526                                     | 345,212                       |
| 2490                                       | Other Support Services-School Admin                          | 102,380            | 33,440             | -                               | -                              | -                           | -                  | -                                       | 135,820                       |
| <b>PROJECT TOTAL</b>                       |                                                              | <b>5,078,179</b>   | <b>1,628,038</b>   | <b>2,000</b>                    | <b>35,936</b>                  | <b>2,966</b>                | <b>419,861</b>     | <b>4,375</b>                            | <b>\$ 7,171,355</b>           |



General Operating Fund (continued)

Project Budgets by Object (continued)

| PROJECT                                 | PROGRAM                                         | 0100's<br>SALARIES | 0200's<br>BENEFITS | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES | 0700/0800's<br>PROPERTY &<br>OTHER USES | 2026-27<br>PROPOSED<br>BUDGET |
|-----------------------------------------|-------------------------------------------------|--------------------|--------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|-----------------------------------------|-------------------------------|
| <b>3130 STATE ECEA SPECIAL ED</b>       |                                                 |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0090                                    | Other General Education                         | 2,556,626          | 821                | -                               | -                              | -                           | 232,530            | -                                       | \$ 2,789,977                  |
| 1700                                    | Special Education                               | 19,773,591         | 6,975,422          | 205,000                         | 9,153                          | 603,500                     | 71,030             | 63,200                                  | 27,700,896                    |
| 1710                                    | Physical Disability                             | 2,468,276          | 789,476            | -                               | -                              | -                           | 10,000             | -                                       | 3,267,752                     |
| 1720                                    | Vision Disability                               | 197,236            | 64,308             | -                               | -                              | -                           | 5,000              | -                                       | 266,544                       |
| 1730                                    | Hearing Disability                              | 504,995            | 171,611            | -                               | -                              | -                           | 1,600              | -                                       | 678,206                       |
| 1740                                    | Significant Limited Intellectual Capacity       | -                  | -                  | -                               | -                              | -                           | 1,155              | -                                       | 1,155                         |
| 1750                                    | Significant Identifiable Emotional Disability   | 1,247,373          | 409,956            | -                               | 2,100                          | 200                         | 29,800             | 900                                     | 1,690,329                     |
| 1760                                    | Perceptual Or Communicative Disability          | 20,593             | -                  | 14,049                          | -                              | -                           | 10,358             | -                                       | 45,000                        |
| 1770                                    | Speech-Language Disability                      | 5,525,818          | 1,753,594          | 8,000                           | -                              | -                           | 1,418              | -                                       | 7,288,830                     |
| 1780                                    | Multiple Disabilities                           | 2,553,282          | 888,639            | -                               | 1,500                          | -                           | 12,061             | -                                       | 3,455,482                     |
| 1790                                    | Other Disabilities                              | -                  | -                  | -                               | -                              | -                           | 25,799             | -                                       | 25,799                        |
| 1791                                    | Preschool Child With A Disability               | 9,951              | 2,275              | -                               | -                              | -                           | -                  | -                                       | 12,226                        |
| 1799                                    | Other Disabilities                              | 1,767,333          | 577,026            | -                               | -                              | -                           | 3,000              | -                                       | 2,347,359                     |
| 2100                                    | Support Services - Students                     | -                  | -                  | 15,000                          | -                              | -                           | 10,000             | -                                       | 25,000                        |
| 2113                                    | Social Work Services                            | 892,773            | 350,692            | 14,750                          | -                              | -                           | 21,250             | -                                       | 1,279,465                     |
| 2123                                    | Appraisal Services                              | 865,863            | 258,505            | -                               | -                              | -                           | 159,548            | -                                       | 1,283,916                     |
| 2140                                    | Psychological Services                          | 3,477,223          | 1,007,569          | -                               | -                              | -                           | 40,000             | -                                       | 4,524,792                     |
| 2149                                    | Other Psychological Services                    | 857,778            | 279,693            | -                               | -                              | -                           | -                  | -                                       | 1,137,471                     |
| 2153                                    | Audiology Services                              | -                  | -                  | -                               | -                              | -                           | -                  | 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       | 274,632            | 83,640             | -                               | -                              | -                           | -                  | -                                       | 358,272                       |
| 2513                                    | Budgeting Services                              | 38,930             | 13,936             | -                               | -                              | -                           | -                  | -                                       | 52,866                        |
| 2850                                    | Risk Management Services                        | -                  | -                  | 141,616                         | -                              | -                           | -                  | -                                       | 141,616                       |
| <b>PROJECT TOTAL</b>                    |                                                 | <b>43,050,449</b>  | <b>13,627,163</b>  | <b>400,415</b>                  | <b>12,753</b>                  | <b>612,700</b>              | <b>642,124</b>     | <b>80,600</b>                           | <b>\$ 58,426,204</b>          |
| <b>3140 STATE ELPA</b>                  |                                                 |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0010                                    | General Elementary Education                    | 2,936,761          | 915,785            | -                               | -                              | -                           | -                  | -                                       | \$ 3,852,546                  |
| 0020                                    | General Middle School Education                 | 1,169,556          | 364,890            | -                               | -                              | -                           | 1,000              | -                                       | 1,535,446                     |
| 0030                                    | General High School Education                   | 988,233            | 308,349            | -                               | -                              | -                           | -                  | -                                       | 1,296,582                     |
| 0090                                    | Other General Education                         | 21,227             | 4,788              | -                               | -                              | -                           | -                  | -                                       | 26,015                        |
| 2200                                    | Support Services - Instructional Staff          | 1,191,362          | 369,643            | -                               | -                              | -                           | -                  | -                                       | 1,561,005                     |
| 2210                                    | Improvement Of Instruction Services             | 1,000              | -                  | -                               | -                              | -                           | -                  | -                                       | 1,000                         |
| 2212                                    | Instruction And Curriculum Development Services | -                  | -                  | -                               | 100                            | 5,000                       | 26,360             | -                                       | 31,460                        |
| <b>PROJECT TOTAL</b>                    |                                                 | <b>6,308,139</b>   | <b>1,963,455</b>   | <b>-</b>                        | <b>100</b>                     | <b>5,000</b>                | <b>27,360</b>      | <b>-</b>                                | <b>\$ 8,304,054</b>           |
| <b>3150 STATE GIFTED &amp; TALENTED</b> |                                                 |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0070                                    | Gifted And Talented Education                   | 40,457             | 21,524             | -                               | -                              | -                           | -                  | -                                       | 61,981                        |
| 2239                                    | Supervision Of Other Instructional Programs     | 149,259            | 43,265             | 6,918                           | -                              | 11,750                      | 45,173             | -                                       | 256,365                       |
| <b>PROJECT TOTAL</b>                    |                                                 | <b>189,716</b>     | <b>64,789</b>      | <b>6,918</b>                    | <b>-</b>                       | <b>11,750</b>               | <b>45,173</b>      | <b>-</b>                                | <b>\$ 318,346</b>             |
| <b>3259 READ ACT</b>                    |                                                 |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0090                                    | Other General Education                         | -                  | -                  | 270,764                         | -                              | -                           | -                  | -                                       | \$ 270,764                    |
| 2200                                    | Support Services - Instructional Staff          | -                  | -                  | 176,546                         | -                              | -                           | -                  | -                                       | 176,546                       |
| <b>PROJECT TOTAL</b>                    |                                                 | <b>-</b>           | <b>-</b>           | <b>447,310</b>                  | <b>-</b>                       | <b>-</b>                    | <b>-</b>           | <b>-</b>                                | <b>\$ 447,310</b>             |
| <b>9003 MEDICAID</b>                    |                                                 |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2100                                    | Support Services - Students                     | -                  | -                  | 1,366,452                       | -                              | -                           | -                  | -                                       | 1,366,452                     |
| 2139                                    | Other Health Services                           | 626,532            | 236,840            | 154,250                         | 3,000                          | 19,500                      | 15,500             | 74,899                                  | 1,130,521                     |
| 2213                                    | Instructional Staff Training Services           | -                  | -                  | 5,000                           | -                              | -                           | -                  | 500                                     | 5,500                         |
| <b>PROJECT TOTAL</b>                    |                                                 | <b>626,532</b>     | <b>236,840</b>     | <b>1,525,702</b>                | <b>3,000</b>                   | <b>19,500</b>               | <b>15,500</b>      | <b>75,399</b>                           | <b>\$ 2,502,473</b>           |
| <b>GRAND TOTAL</b>                      |                                                 | <b>283,915,660</b> | <b>90,474,603</b>  | <b>8,477,826</b>                | <b>4,519,256</b>               | <b>2,604,597</b>            | <b>26,129,087</b>  | <b>(29,889,874)</b>                     | <b>\$ 386,231,155</b>         |

## General Operating Fund (continued)

### Sub-Program Budgets by Object

#### Summary

| PROJECT SUMMARY<br>PROGRAM               | 0100's<br>SALARIES | 0200's<br>BENEFITS | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES | 0700/0800'S<br>PROPERTY &<br>OTHER USES | 2026-27<br>PROPOSED<br>BUDGET |
|------------------------------------------|--------------------|--------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|-----------------------------------------|-------------------------------|
| 0000 School/Dept Wide                    | \$ 280,522,763     | \$ 89,358,167      | \$ 8,224,052                    | \$ 4,134,440                   | \$ 2,545,220                | \$ 24,932,819      | \$ (32,226,119)                         | \$ 377,491,342                |
| 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                  | 1,673,032          | 584,496            | 19,447                          | -                              | -                           | 12,101             | -                                       | 2,289,076                     |
| 1032 Alternative Program                 | 251,985            | 80,650             | -                               | -                              | -                           | -                  | -                                       | 332,635                       |
| 1034 Connections                         | 263,860            | 84,315             | -                               | -                              | -                           | -                  | -                                       | 348,175                       |
| 1035 Multi-Cultural                      | 168,864            | 53,968             | -                               | -                              | -                           | -                  | -                                       | 222,832                       |
| 1039 Advanced Placement                  | 42,964             | 13,661             | -                               | -                              | -                           | -                  | -                                       | 56,625                        |
| 1040 AVID                                | 74,619             | 25,350             | 10,000                          | -                              | 27,000                      | 4,763              | 26,800                                  | 168,532                       |
| 1041 Work-Based Learning                 | 117,874            | 37,050             | -                               | -                              | -                           | -                  | -                                       | 154,924                       |
| 1069 STEM                                | -                  | -                  | -                               | -                              | -                           | 7,500              | -                                       | 7,500                         |
| 1092 Extended School Year                | 1,796              | -                  | -                               | -                              | -                           | 257,530            | -                                       | 259,326                       |
| 1093 Homebound/Hospital                  | 46,870             | 821                | -                               | -                              | -                           | (25,000)           | -                                       | 22,691                        |
| 1094 Student Achievement                 | 397,189            | 122,409            | -                               | -                              | 10,577                      | 24,890             | -                                       | 555,065                       |
| 2001 International Baccalaureate         | 177,385            | 62,730             | 3,700                           | -                              | 19,500                      | 7,000              | 33,600                                  | 303,915                       |
| 2118 Family Resource Schools             | -                  | -                  | 160,000                         | -                              | -                           | -                  | -                                       | 160,000                       |
| 2208 Technology Refresh                  | -                  | -                  | -                               | -                              | -                           | -                  | 955,568                                 | 955,568                       |
| 2210 1:WEB                               | -                  | -                  | -                               | -                              | -                           | -                  | 1,312,927                               | 1,312,927                     |
| 2215 Cultural Diversity                  | 173,180            | 50,986             | 13,127                          | -                              | 2,300                       | 29,500             | 1,500                                   | 270,593                       |
| 2216 First Aid Training                  | -                  | -                  | -                               | -                              | -                           | -                  | 5,850                                   | 5,850                         |
| 2218 Curriculum Development Council      | 500                | -                  | -                               | -                              | -                           | -                  | -                                       | 500                           |
| 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                                | -                  | -                  | -                               | -                              | -                           | 396,850            | -                                       | 396,850                       |
| 2628 Disposal Services                   | -                  | -                  | -                               | 263,527                        | -                           | -                  | -                                       | 263,527                       |
| 2629 Recycling Services                  | -                  | -                  | -                               | 104,751                        | -                           | -                  | -                                       | 104,751                       |
| 2834 Substitute Office                   | -                  | -                  | -                               | -                              | -                           | 15,930             | -                                       | 15,930                        |
| 3336 Preschool Enrichment                | -                  | -                  | -                               | -                              | -                           | 4                  | -                                       | 4                             |
| <b>GRAND TOTAL</b>                       | <b>283,915,660</b> | <b>90,474,603</b>  | <b>8,477,826</b>                | <b>4,519,256</b>               | <b>2,604,597</b>            | <b>26,129,087</b>  | <b>(29,889,874)</b>                     | <b>\$ 386,231,155</b>         |



## General Operating Fund (continued)

### Sub-Program Budgets by Object (continued)

#### Sub-Program Detail

| SUB-PROGRAM<br>PROGRAM                             | 0100's<br>SALARIES | 0200's<br>BENEFITS | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES | 0700/0800's<br>PROPERTY &<br>OTHER USES | 2026-27<br>PROPOSED<br>BUDGET |
|----------------------------------------------------|--------------------|--------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|-----------------------------------------|-------------------------------|
| 0000 SCHOOL/DEPT WIDE                              |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0010 General Elementary Education                  | 49,660,394         | 16,235,119         | 5,019                           | 274,525                        | 10,143                      | 261,966            | 28,402                                  | \$ 66,475,568                 |
| 0020 General Middle School Education               | 26,498,135         | 8,602,260          | 151                             | 106,930                        | 4,281                       | 108,335            | 5,525                                   | 35,325,617                    |
| 0030 General High School Education                 | 41,677,336         | 13,459,909         | 299,844                         | 224,864                        | 15,022                      | 373,053            | 76,954                                  | 56,126,982                    |
| 0040 General Preschool Education                   | -                  | -                  | 200                             | -                              | 500                         | 74,365             | -                                       | 75,065                        |
| 0050 General Post-Secondary Education              | -                  | -                  | -                               | -                              | 372,960                     | -                  | -                                       | 372,960                       |
| 0060 General Integrated Education                  | 3,593,416          | 1,231,022          | -                               | 75,886                         | 34,025                      | 113,088            | (78,727)                                | 4,968,710                     |
| 0070 Gifted And Talented Education                 | 364,761            | 198,120            | 300                             | -                              | 400                         | 5,792              | -                                       | 569,373                       |
| 0080 General Instructional Media                   | -                  | -                  | -                               | 2,850                          | -                           | 52,657             | 2,742                                   | 58,249                        |
| 0090 Other General Education                       | 12,460,108         | 1,510,473          | 407,264                         | -                              | 125,500                     | 3,919,546          | 308,600                                 | 18,731,491                    |
| 0200 Art                                           | 2,734,206          | 873,616            | -                               | -                              | -                           | 21,546             | -                                       | 3,629,368                     |
| 0231 Metalwork And Jewelry                         | -                  | -                  | -                               | -                              | -                           | 340                | -                                       | 340                           |
| 0260 Photography And Related Media                 | -                  | -                  | -                               | -                              | -                           | 500                | -                                       | 500                           |
| 0300 Business                                      | 1,200              | -                  | -                               | -                              | -                           | 7,189              | 686                                     | 9,075                         |
| 0400 Distributive/Marketing Education              | -                  | -                  | -                               | -                              | -                           | 1,891              | -                                       | 1,891                         |
| 0500 English Language Arts                         | 4,641,505          | 1,448,683          | -                               | -                              | -                           | 31,933             | -                                       | 6,122,121                     |
| 0510 Language Skills                               | -                  | -                  | -                               | -                              | -                           | 3,559              | -                                       | 3,559                         |
| 0511 Reading                                       | -                  | -                  | -                               | -                              | -                           | 806                | -                                       | 806                           |
| 0550 Speech                                        | -                  | -                  | -                               | -                              | -                           | 687                | 1,000                                   | 1,687                         |
| 0560 Dramatic Arts                                 | -                  | -                  | -                               | -                              | -                           | 1,100              | -                                       | 1,100                         |
| 0600 Foreign Languages                             | -                  | -                  | -                               | 1,500                          | -                           | 14,478             | -                                       | 15,978                        |
| 0650 English Language Learners                     | -                  | -                  | -                               | -                              | -                           | 1,560              | -                                       | 1,560                         |
| 0690 Other Foreign Languages                       | -                  | -                  | -                               | -                              | -                           | 150                | -                                       | 150                           |
| 0741 Nursing Assisting                             | -                  | -                  | -                               | -                              | 2,066                       | 2,500              | 129                                     | 4,695                         |
| 0761 Medical Assisting                             | -                  | -                  | -                               | -                              | -                           | 6,069              | -                                       | 6,069                         |
| 0810 Health Education                              | -                  | -                  | -                               | -                              | -                           | 4,103              | -                                       | 4,103                         |
| 0830 Physical Education                            | 3,120,010          | 997,045            | -                               | -                              | -                           | 17,799             | 1,220                                   | 4,136,074                     |
| 0920 Home Economics, Family Focus                  | -                  | -                  | -                               | -                              | -                           | 11,767             | -                                       | 11,767                        |
| 0921 Home Economics, Comprehensive                 | -                  | -                  | -                               | -                              | -                           | 8,276              | 1,120                                   | 9,396                         |
| 0926 Food And Nutrition                            | -                  | -                  | -                               | -                              | -                           | 200                | -                                       | 200                           |
| 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          | -                  | -                  | -                               | -                              | -                           | 6,388              | 150                                     | 6,538                         |
| 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    | 607,296            | 194,509            | 21,000                          | -                              | -                           | 6,462              | 324                                     | 829,591                       |
| 1100 Mathematics                                   | -                  | -                  | -                               | 1,000                          | -                           | 22,729             | 500                                     | 24,229                        |
| 1210 General Music                                 | 2,758,767          | 881,323            | 200                             | -                              | -                           | 11,736             | 1,500                                   | 3,653,526                     |
| 1240 Vocal Music                                   | -                  | -                  | -                               | -                              | -                           | 4,761              | -                                       | 4,761                         |
| 1250 Instrumental Music                            | 2,809,819          | 897,885            | -                               | 80                             | -                           | 11,036             | -                                       | 3,718,820                     |
| 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                               | -                  | -                  | -                               | -                              | -                           | 25,521             | 3,519                                   | 29,040                        |
| 1390 Other Sciences                                | -                  | -                  | -                               | -                              | -                           | 3,549              | -                                       | 3,549                         |
| 1500 Social Sciences                               | -                  | -                  | -                               | -                              | -                           | 27,001             | -                                       | 27,001                        |
| 1600 Technical Education/Computer Technology       | -                  | -                  | -                               | -                              | -                           | 4,138              | 3,400                                   | 7,538                         |
| 1700 Special Education                             | 19,773,591         | 6,975,422          | 205,000                         | 9,153                          | 603,500                     | 71,030             | 33,200                                  | 27,670,896                    |
| 1710 Physical Disability                           | 2,468,276          | 789,476            | -                               | -                              | -                           | 10,000             | -                                       | 3,267,752                     |
| 1720 Vision Disability                             | 197,236            | 64,308             | -                               | -                              | -                           | 5,000              | -                                       | 266,544                       |
| 1730 Hearing Disability                            | 504,995            | 171,611            | -                               | -                              | -                           | 1,600              | -                                       | 678,206                       |
| 1740 Significant Limited Intellectual Capacity     | -                  | -                  | -                               | -                              | -                           | 1,155              | -                                       | 1,155                         |
| 1750 Significant Identifiable Emotional Disability | 1,247,373          | 409,956            | -                               | 2,100                          | 200                         | 29,800             | 900                                     | 1,690,329                     |
| 1760 Perceptual Or Communicative Disability        | 20,593             | -                  | 14,049                          | -                              | -                           | 10,358             | -                                       | 45,000                        |
| 1770 Speech-Language Disability                    | 5,525,818          | 1,753,594          | 8,000                           | -                              | -                           | 1,418              | -                                       | 7,288,830                     |
| 1780 Multiple Disabilities                         | 2,553,282          | 888,639            | -                               | 1,500                          | -                           | 12,061             | -                                       | 3,455,482                     |
| 1790 Other Disabilities                            | -                  | -                  | -                               | -                              | -                           | 25,799             | -                                       | 25,799                        |
| 1791 Preschool Child With A Disability             | 9,951              | 2,275              | -                               | -                              | -                           | -                  | -                                       | 12,226                        |
| 1799 Other Disabilities                            | 1,767,333          | 577,026            | -                               | -                              | -                           | 3,000              | -                                       | 2,347,359                     |
| 1895 Unified Sports                                | -                  | -                  | -                               | -                              | -                           | 14,400             | -                                       | 14,400                        |
| 1900 Cocurricular Activities- Nonathletic          | 1,280,000          | 258,300            | -                               | -                              | -                           | 10,987             | -                                       | 1,549,287                     |
| 1916 Japanese Exchange Program                     | 1,080              | 19                 | -                               | -                              | 12,346                      | 800                | 400                                     | 14,645                        |
| 2100 Support Services - Students                   | 2,499,290          | 813,805            | 2,297,897                       | -                              | 27,898                      | 100,080            | 5,000                                   | 5,743,970                     |
| 2113 Social Work Services                          | 1,215,012          | 479,255            | 14,750                          | -                              | -                           | 21,250             | -                                       | 1,730,267                     |
| 2114 Student Accounting Services                   | 732,979            | 241,310            | 22,508                          | 1,220                          | 5,400                       | 8,500              | 750                                     | 1,012,667                     |
| 2119 Other Attendance and Social Work Services     | -                  | -                  | 3,932                           | -                              | -                           | -                  | -                                       | 3,932                         |
| 2122 Counseling Services                           | 8,392,880          | 2,578,009          | 7,600                           | -                              | 17,519                      | 13,043             | 1,594                                   | 11,010,645                    |
| 2123 Appraisal Services                            | 865,863            | 258,505            | -                               | -                              | -                           | 159,548            | -                                       | 1,283,916                     |
| 2126 Placement Services                            | -                  | -                  | -                               | -                              | -                           | 318                | -                                       | 318                           |
| 2134 Nursing Services                              | 1,127,199          | 378,844            | 106,500                         | 1,250                          | 12,930                      | 34,076             | 2,750                                   | 1,663,549                     |
| 2139 Other Health Services                         | 1,494,339          | 625,306            | 163,350                         | 3,500                          | 19,500                      | 16,700             | 74,899                                  | 2,397,594                     |

## General Operating Fund (continued)

### Sub-Program Budgets by Object (continued)

### Sub-Program Detail (continued)

| SUBPROGRAM<br>PROGRAM                                             | 0100's<br>SALARIES | 0200's<br>BENEFITS | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES | 0700/0800's<br>PROPERTY &<br>OTHER USES | 2026-27<br>PROPOSED<br>BUDGET |
|-------------------------------------------------------------------|--------------------|--------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|-----------------------------------------|-------------------------------|
| <b>0000 SCHOOL/DEPT WIDE (continued)</b>                          |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2140 Psychological Services                                       | 3,477,223          | 1,007,569          | -                               | -                              | -                           | 40,000             | -                                       | \$ 4,524,792                  |
| 2149 Other Psychological Services                                 | 919,661            | 303,937            | -                               | -                              | -                           | -                  | -                                       | 1,223,598                     |
| 2153 Audiology Services                                           | -                  | -                  | -                               | -                              | -                           | 2,000              | 8,000                                   | 10,000                        |
| 2190 Other Support Services - Student                             | 540,327            | 83,066             | -                               | -                              | -                           | -                  | -                                       | 623,393                       |
| 2200 Support Services - Instructional Staff                       | 1,270,451          | 390,201            | 1,384,746                       | -                              | 39,500                      | 3,852              | 217,487                                 | 3,306,237                     |
| 2210 Improvement Of Instruction Services                          | 1,703,720          | 505,863            | -                               | -                              | -                           | 107,000            | -                                       | 2,316,583                     |
| 2211 Supervision Of Improvement Of Instruction Services           | 530,494            | 169,260            | 12,000                          | -                              | 300                         | 96,563             | -                                       | 808,617                       |
| 2212 Instruction And Curriculum Development Services              | 19,283             | -                  | -                               | 100                            | 12,000                      | 37,262             | -                                       | 68,645                        |
| 2213 Instructional Staff Training Services                        | 211,961            | 260,774            | 8,912                           | -                              | 23,000                      | 106,303            | 21,476                                  | 632,426                       |
| 2214 Academic Student Assessment                                  | 915,012            | 278,742            | 13,050                          | -                              | 4,250                       | 18,250             | 3,500                                   | 1,232,804                     |
| 2219 Other Improvement Of Instruction Services                    | 202,916            | 66,459             | -                               | -                              | -                           | -                  | -                                       | 269,375                       |
| 2220 Educational Library Services                                 | 657,707            | 271,575            | -                               | -                              | -                           | -                  | -                                       | 929,282                       |
| 2222 School Library Services                                      | 4,737,519          | 1,568,001          | -                               | -                              | -                           | 55,678             | 1,000                                   | 6,362,198                     |
| 2223 Audiovisual Services                                         | -                  | -                  | -                               | 54                             | -                           | 160                | 2,249                                   | 2,463                         |
| 2230 Other Program Services                                       | 125,684            | 40,201             | -                               | -                              | -                           | 85,000             | -                                       | 250,885                       |
| 2231 Supervision Of Special Education Programs                    | 1,190,909          | 358,614            | -                               | -                              | -                           | -                  | -                                       | 1,549,523                     |
| 2232 Supervision Of Vocational Education Programs                 | 149,478            | 45,604             | -                               | -                              | -                           | -                  | -                                       | 195,082                       |
| 2239 Supervision Of Other Instructional Programs                  | 284,979            | 84,277             | 6,918                           | -                              | 11,750                      | 45,173             | -                                       | 433,097                       |
| 2300 Support Services - General Administration                    | 183,772            | 58,882             | (217,170)                       | -                              | 7,200                       | 143,824            | -                                       | 176,508                       |
| 2304 Support Services - General Administration Cabinet Level      | 1,080,533          | 307,620            | -                               | -                              | -                           | -                  | -                                       | 1,388,153                     |
| 2311 Supervision Of Board Of Education Services                   | 21,000             | -                  | -                               | -                              | 13,150                      | 9,621              | 38,934                                  | 82,705                        |
| 2314 Election Services                                            | -                  | -                  | 81,100                          | -                              | -                           | -                  | -                                       | 81,100                        |
| 2315 Legal Services                                               | 376,730            | 119,661            | 129,977                         | -                              | -                           | 6,150              | 500                                     | 633,018                       |
| 2316 Tax Assessment And Collection Services                       | -                  | -                  | 975,726                         | -                              | -                           | -                  | -                                       | 975,726                       |
| 2317 Audit Services                                               | -                  | -                  | 73,085                          | -                              | -                           | -                  | -                                       | 73,085                        |
| 2318 Staff Relations And Negotiations Services                    | 232,502            | 74,521             | 16,576                          | -                              | -                           | 500                | -                                       | 324,099                       |
| 2321 Office Of The Superintendent Services                        | 584,470            | 292,858            | 45,065                          | 3,600                          | 58,052                      | 37,048             | 45,359                                  | 1,066,452                     |
| 2322 Community Relations Services                                 | -                  | -                  | 35,000                          | -                              | -                           | -                  | -                                       | 35,000                        |
| 2323 State And Federal Relations Services                         | 104,043            | 32,739             | -                               | -                              | 1,000                       | 1,500              | -                                       | 139,282                       |
| 2400 Support Services - School Administration                     | 1,503,119          | 204,649            | 20,000                          | -                              | -                           | 96,040             | -                                       | 1,823,808                     |
| 2410 Office Of The Principal Services                             | 22,190,164         | 7,591,083          | -                               | 700                            | 147,260                     | 87,866             | 13,094                                  | 30,030,167                    |
| 2490 Other Support Services - School Administration               | 102,380            | 33,440             | -                               | 86,500                         | -                           | -                  | -                                       | 222,320                       |
| 2500 Support Services - Business                                  | 20,220             | 293                | -                               | -                              | -                           | -                  | -                                       | 20,513                        |
| 2501 Support Services - Business: Cabinet Level & Immediate Staff | 363,826            | 107,129            | -                               | -                              | -                           | -                  | -                                       | 470,955                       |
| 2511 Supervising Business Services                                | 470,817            | 151,647            | 38,176                          | -                              | 14,200                      | 55,975             | 14,900                                  | 745,715                       |
| 2513 Budgeting Services                                           | 720,551            | 230,313            | 14,700                          | -                              | 8,850                       | 43,900             | 2,000                                   | 1,020,314                     |
| 2515 Payroll Services                                             | 615,677            | 204,913            | -                               | -                              | 3,000                       | -                  | -                                       | 823,590                       |
| 2516 Financial Accounting Services                                | 855,272            | 284,194            | 400,643                         | 6,100                          | 29,186                      | 10,400             | 9,980                                   | 1,595,775                     |
| 2520 Purchasing Services                                          | 367,127            | 125,602            | -                               | 750                            | 17,400                      | 8,900              | 1,100                                   | 520,879                       |
| 2530 Warehousing And Distributing Services                        | 516,262            | 178,374            | 5,000                           | 14,000                         | 5,200                       | 4,600              | 40,500                                  | 763,936                       |
| 2535 Warehouse Inventory Adjustment                               | -                  | -                  | -                               | -                              | -                           | 16,157             | -                                       | 16,157                        |
| 2600 Operation And Maintenance Of Plant Services                  | 14,567,363         | 4,948,675          | 139,252                         | 3,219,575                      | 24,600                      | 12,445,221         | (28,990,092)                            | 6,354,594                     |
| 2610 Supervision Of Operation And Maintenance Of Plant Svcs       | 1,098,289          | 350,978            | 91,520                          | -                              | 2,650                       | 78,297             | 950                                     | 1,622,684                     |
| 2620 Operating Building Services                                  | 106,029            | 34,270             | 257,392                         | 6,000                          | 8,450                       | 4,114              | 5,165                                   | 421,420                       |
| 2630 Care And Upkeep Of Grounds Services                          | 1,281,128          | 426,046            | -                               | 5,663                          | -                           | 231,850            | -                                       | 1,944,687                     |
| 2660 Security Services                                            | 3,626,037          | 1,241,656          | 12,341                          | 18,150                         | 18,580                      | 111,100            | 15,814                                  | 5,043,678                     |
| 2690 Other Operation And Maintenance Of Plant Services            | 420,631            | 171,475            | 3,000                           | 56,880                         | 2,000                       | 7,750              | (205,909)                               | 455,827                       |
| 2800 Support Services - Central                                   | 457,805            | 3,738              | 500,000                         | -                              | 40,000                      | 848,376            | -                                       | 1,849,919                     |
| 2801 Support Services - Central: Cabinet Level Positions          | 883,696            | 261,469            | -                               | -                              | -                           | -                  | -                                       | 1,145,165                     |
| 2810 Planning, Research, Development and Evaluation Services      | -                  | -                  | -                               | -                              | -                           | 9,000              | -                                       | 9,000                         |
| 2811 Planning Services                                            | 240,703            | 75,226             | -                               | -                              | -                           | -                  | -                                       | 315,929                       |
| 2814 Evaluation Services                                          | -                  | 300                | -                               | -                              | -                           | -                  | -                                       | 300                           |
| 2820 Communications Services                                      | 419,367            | 142,603            | 5,000                           | -                              | 11,050                      | 19,691             | 1,340                                   | 599,051                       |
| 2830 Staff Services                                               | 2,157,368          | 675,183            | 70,772                          | 7,010                          | 18,843                      | 43,975             | 11,250                                  | 2,984,401                     |
| 2832 Recruitment And Placement Services                           | 184,721            | 54,626             | 21,000                          | -                              | 32,780                      | 44,300             | 10,000                                  | 347,427                       |
| 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                                 | -                  | -                  | -                               | -                              | -                           | -                  | (4,151,249)                             | (4,151,249)                   |
| 2841 Supervising Information Systems Services                     | 806,039            | 251,836            | 179,299                         | 3,000                          | 34,850                      | 183,443            | 14,550                                  | 1,473,017                     |
| 2842 Systems Analysis Services                                    | 565,314            | 187,614            | 20,910                          | -                              | 6,600                       | 2,400              | 800                                     | 783,638                       |
| 2843 Programming Services                                         | 1,690,107          | 548,408            | 13,858                          | -                              | 24,250                      | 3,314,786          | 2,100                                   | 5,593,509                     |
| 2844 Operations Services                                          | 483,123            | 160,551            | 39,250                          | -                              | 417,275                     | 574,511            | 6,000                                   | 1,680,710                     |
| 2845 Telecommunication Services                                   | -                  | -                  | -                               | -                              | 80,000                      | -                  | -                                       | 80,000                        |
| 2849 Other Information Systems Services                           | 1,497,882          | 550,434            | 55,000                          | -                              | 33,000                      | 2,300              | 151,200                                 | 2,289,816                     |
| 2850 Risk Management Services                                     | -                  | -                  | 141,616                         | -                              | 125,000                     | -                  | -                                       | 266,616                       |
| 2890 Other Support Services - Central                             | 152,329            | 44,781             | 8,000                           | -                              | 3,300                       | 3,731              | 2,400                                   | 214,541                       |
| 2910 Volunteer Services                                           | -                  | -                  | -                               | -                              | -                           | 62,700             | -                                       | 62,700                        |
| 3300 Community Services                                           | 35,000             | 613                | 25,774                          | -                              | -                           | 11,685             | -                                       | 73,072                        |
| <b>SUBPROGRAM TOTAL</b>                                           | <b>280,522,763</b> | <b>89,358,167</b>  | <b>8,224,052</b>                | <b>4,134,440</b>               | <b>2,545,220</b>            | <b>24,932,819</b>  | <b>(32,226,119)</b>                     | <b>\$ 377,491,342</b>         |



## General Operating Fund (continued)

### Sub-Program Budgets by Object (continued)

#### Sub-Program Detail (continued)

| SUBPROGRAM<br>PROGRAM                                | 0100's<br>SALARIES | 0200's<br>BENEFITS | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES | 0700/0800's<br>PROPERTY &<br>OTHER USES | 2026-27<br>PROPOSED<br>BUDGET |
|------------------------------------------------------|--------------------|--------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|-----------------------------------------|-------------------------------|
| <b>1010 GENERAL ELEMENTARY</b>                       |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2410 Office Of The Principal Services                | 2,779              | -                  | -                               | -                              | -                           | -                  | -                                       | \$ 2,779                      |
| <b>SUBPROGRAM TOTAL</b>                              | <b>2,779</b>       | <b>-</b>           | <b>-</b>                        | <b>-</b>                       | <b>-</b>                    | <b>-</b>           | <b>-</b>                                | <b>\$ 2,779</b>               |
| <b>1016 GRADE 6</b>                                  |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0020 General Middle School Education                 | -                  | -                  | -                               | -                              | -                           | 500                | -                                       | \$ 500                        |
| <b>SUBPROGRAM TOTAL</b>                              | <b>-</b>           | <b>-</b>           | <b>-</b>                        | <b>-</b>                       | <b>-</b>                    | <b>500</b>         | <b>-</b>                                | <b>\$ 500</b>                 |
| <b>1017 GRADE 7</b>                                  |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0020 General Middle School Education                 | -                  | -                  | -                               | -                              | -                           | 500                | -                                       | \$ 500                        |
| <b>SUBPROGRAM TOTAL</b>                              | <b>-</b>           | <b>-</b>           | <b>-</b>                        | <b>-</b>                       | <b>-</b>                    | <b>500</b>         | <b>-</b>                                | <b>\$ 500</b>                 |
| <b>1018 GRADE 8</b>                                  |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0020 General Middle School Education                 | -                  | -                  | -                               | -                              | -                           | 500                | -                                       | \$ 500                        |
| <b>SUBPROGRAM TOTAL</b>                              | <b>-</b>           | <b>-</b>           | <b>-</b>                        | <b>-</b>                       | <b>-</b>                    | <b>500</b>         | <b>-</b>                                | <b>\$ 500</b>                 |
| <b>1031 DROPOUT PREVENTION</b>                       |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0020 General Middle School Education                 | -                  | -                  | 12,705                          | -                              | -                           | 1,000              | -                                       | \$ 13,705                     |
| 0030 General High School Education                   | 918,367            | 293,451            | 6,742                           | -                              | -                           | 11,101             | -                                       | 1,229,661                     |
| 2112 Attendance Services                             | 520,940            | 192,162            | -                               | -                              | -                           | -                  | -                                       | 713,102                       |
| 2113 Social Work Services                            | 233,725            | 98,883             | -                               | -                              | -                           | -                  | -                                       | 332,608                       |
| <b>SUBPROGRAM TOTAL</b>                              | <b>1,673,032</b>   | <b>584,496</b>     | <b>19,447</b>                   | <b>-</b>                       | <b>-</b>                    | <b>12,101</b>      | <b>-</b>                                | <b>\$ 2,289,076</b>           |
| <b>1032 ALTERNATIVE PROGRAM</b>                      |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0030 General High School Education                   | 251,985            | 80,650             | -                               | -                              | -                           | -                  | -                                       | \$ 332,635                    |
| <b>SUBPROGRAM TOTAL</b>                              | <b>251,985</b>     | <b>80,650</b>      | <b>-</b>                        | <b>-</b>                       | <b>-</b>                    | <b>-</b>           | <b>-</b>                                | <b>\$ 332,635</b>             |
| <b>1034 CONNECTIONS</b>                              |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0030 General High School Education                   | 263,860            | 84,315             | -                               | -                              | -                           | -                  | -                                       | \$ 348,175                    |
| <b>SUBPROGRAM TOTAL</b>                              | <b>263,860</b>     | <b>84,315</b>      | <b>-</b>                        | <b>-</b>                       | <b>-</b>                    | <b>-</b>           | <b>-</b>                                | <b>\$ 348,175</b>             |
| <b>1035 MULTI-CULTURAL</b>                           |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0030 General High School Education                   | 168,864            | 53,968             | -                               | -                              | -                           | -                  | -                                       | \$ 222,832                    |
| <b>SUBPROGRAM TOTAL</b>                              | <b>168,864</b>     | <b>53,968</b>      | <b>-</b>                        | <b>-</b>                       | <b>-</b>                    | <b>-</b>           | <b>-</b>                                | <b>\$ 222,832</b>             |
| <b>1039 ADVANCED PLACEMENT</b>                       |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0020 General Middle School Education                 | 560                | 128                | -                               | -                              | -                           | -                  | -                                       | \$ 688                        |
| 0030 General High School Education                   | 42,404             | 13,533             | -                               | -                              | -                           | -                  | -                                       | 55,937                        |
| <b>SUBPROGRAM TOTAL</b>                              | <b>42,964</b>      | <b>13,661</b>      | <b>-</b>                        | <b>-</b>                       | <b>-</b>                    | <b>-</b>           | <b>-</b>                                | <b>\$ 56,625</b>              |
| <b>1040 AVID</b>                                     |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0020 General Middle School Education                 | 39,384             | 11,496             | 10,000                          | -                              | 5,000                       | 3,263              | 26,800                                  | \$ 95,943                     |
| 0030 General High School Education                   | 35,235             | 13,854             | -                               | -                              | -                           | 1,500              | -                                       | 50,589                        |
| 2213 Instructional Staff Training Services           | -                  | -                  | -                               | -                              | 22,000                      | -                  | -                                       | 22,000                        |
| <b>SUBPROGRAM TOTAL</b>                              | <b>74,619</b>      | <b>25,350</b>      | <b>10,000</b>                   | <b>-</b>                       | <b>27,000</b>               | <b>4,763</b>       | <b>26,800</b>                           | <b>\$ 168,532</b>             |
| <b>1041 WORK BASED LEARNING</b>                      |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2200 Support Services - Instructional Staff          | 117,874            | 37,050             | -                               | -                              | -                           | -                  | -                                       | \$ 154,924                    |
| <b>SUBPROGRAM TOTAL</b>                              | <b>117,874</b>     | <b>37,050</b>      | <b>-</b>                        | <b>-</b>                       | <b>-</b>                    | <b>-</b>           | <b>-</b>                                | <b>\$ 154,924</b>             |
| <b>1069 STEM</b>                                     |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0010 General Elementary Education                    | -                  | -                  | -                               | -                              | -                           | 7,500              | -                                       | \$ 7,500                      |
| <b>SUBPROGRAM TOTAL</b>                              | <b>-</b>           | <b>-</b>           | <b>-</b>                        | <b>-</b>                       | <b>-</b>                    | <b>7,500</b>       | <b>-</b>                                | <b>\$ 7,500</b>               |
| <b>1092 EXTENDED SCHOOL YEAR</b>                     |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0090 Other General Education                         | 1,796              | -                  | -                               | -                              | -                           | 257,530            | -                                       | \$ 259,326                    |
| <b>SUBPROGRAM TOTAL</b>                              | <b>1,796</b>       | <b>-</b>           | <b>-</b>                        | <b>-</b>                       | <b>-</b>                    | <b>257,530</b>     | <b>-</b>                                | <b>\$ 259,326</b>             |
| <b>1093 HOMEBOUND/HOSPITAL</b>                       |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0090 Other General Education                         | 46,870             | 821                | -                               | -                              | -                           | (25,000)           | -                                       | \$ 22,691                     |
| <b>SUBPROGRAM TOTAL</b>                              | <b>46,870</b>      | <b>821</b>         | <b>-</b>                        | <b>-</b>                       | <b>-</b>                    | <b>(25,000)</b>    | <b>-</b>                                | <b>\$ 22,691</b>              |
| <b>1094 STUDENT ACHIEVEMENT</b>                      |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0030 General High School Education                   | -                  | -                  | -                               | -                              | -                           | 16,890             | -                                       | \$ 16,890                     |
| 0090 Other General Education                         | -                  | -                  | -                               | -                              | -                           | 8,000              | -                                       | 8,000                         |
| 2219 Other Improvement Of Instruction Services       | 397,189            | 122,409            | -                               | -                              | 10,577                      | -                  | -                                       | 530,175                       |
| <b>SUBPROGRAM TOTAL</b>                              | <b>397,189</b>     | <b>122,409</b>     | <b>-</b>                        | <b>-</b>                       | <b>10,577</b>               | <b>24,890</b>      | <b>-</b>                                | <b>\$ 555,065</b>             |
| <b>2001 International Baccalaureate</b>              |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0010 General Elementary Education                    | 73,880             | 23,608             | 3,000                           | -                              | 13,500                      | 1,000              | 13,600                                  | \$ 128,588                    |
| 0030 General High School Education                   | 103,505            | 39,122             | -                               | -                              | 6,000                       | 6,000              | 20,000                                  | 174,627                       |
| 2212 Instruction And Curriculum Development Services | -                  | -                  | 700                             | -                              | -                           | -                  | -                                       | 700                           |
| <b>SUBPROGRAM TOTAL</b>                              | <b>177,385</b>     | <b>62,730</b>      | <b>3,700</b>                    | <b>-</b>                       | <b>19,500</b>               | <b>7,000</b>       | <b>33,600</b>                           | <b>\$ 303,915</b>             |
| <b>2118 FAMILY RESOURCE SCHOOLS</b>                  |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2100 Support Services Students                       | -                  | -                  | 160,000                         | -                              | -                           | -                  | -                                       | \$ 160,000                    |
| <b>SUBPROGRAM TOTAL</b>                              | <b>-</b>           | <b>-</b>           | <b>160,000</b>                  | <b>-</b>                       | <b>-</b>                    | <b>-</b>           | <b>-</b>                                | <b>\$ 160,000</b>             |

## General Operating Fund (continued)

### Sub-Program Budgets by Object (continued)

### Sub-Program Detail (continued)

| SUBPROGRAM<br>PROGRAM                                | 0100's<br>SALARIES | 0200's<br>BENEFITS | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES | 0700/0800's<br>PROPERTY &<br>OTHER USES | 2026-27<br>PROPOSED<br>BUDGET |
|------------------------------------------------------|--------------------|--------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|-----------------------------------------|-------------------------------|
| <b>2208 TECHNOLOGY REFRESH</b>                       |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0010 General Elementary Education                    | -                  | -                  | -                               | -                              | -                           | -                  | 146,000                                 | \$ 146,000                    |
| 0020 General Middle Education                        | -                  | -                  | -                               | -                              | -                           | -                  | 165,470                                 | 165,470                       |
| 0030 General High School Education                   | -                  | -                  | -                               | -                              | -                           | -                  | 146,000                                 | 146,000                       |
| 0060 General Integrated Education                    | -                  | -                  | -                               | -                              | -                           | -                  | 103,098                                 | 103,098                       |
| 1700 Special Education                               | -                  | -                  | -                               | -                              | -                           | -                  | 30,000                                  | 30,000                        |
| 2240 Instruction Related Tech                        | -                  | -                  | -                               | -                              | -                           | -                  | 365,000                                 | 365,000                       |
| <b>SUBPROGRAM TOTAL</b>                              | -                  | -                  | -                               | -                              | -                           | -                  | <b>955,568</b>                          | <b>\$ 955,568</b>             |
| <b>2210 1:WEB</b>                                    |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0010 General Elementary Education                    | -                  | -                  | -                               | -                              | -                           | -                  | 520,200                                 | \$ 520,200                    |
| 0020 General Middle Education                        | -                  | -                  | -                               | -                              | -                           | -                  | 78,608                                  | 78,608                        |
| 0030 General High School Education                   | -                  | -                  | -                               | -                              | -                           | -                  | 714,119                                 | 714,119                       |
| <b>SUBPROGRAM TOTAL</b>                              | -                  | -                  | -                               | -                              | -                           | -                  | <b>1,312,927</b>                        | <b>\$ 1,312,927</b>           |
| <b>2215 CULTURAL DIVERSITY</b>                       |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2200 Support Services - Instructional Staff          | 173,180            | 50,986             | 13,127                          | -                              | 2,300                       | 29,500             | 1,500                                   | \$ 270,593                    |
| <b>SUBPROGRAM TOTAL</b>                              | <b>173,180</b>     | <b>50,986</b>      | <b>13,127</b>                   | -                              | <b>2,300</b>                | <b>29,500</b>      | <b>1,500</b>                            | <b>\$ 270,593</b>             |
| <b>2216 FIRST AID TRAINING</b>                       |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2200 Support Services - Instructional Staff          | -                  | -                  | -                               | -                              | -                           | -                  | 5,850                                   | \$ 5,850                      |
| <b>SUBPROGRAM TOTAL</b>                              | -                  | -                  | -                               | -                              | -                           | -                  | <b>5,850</b>                            | <b>\$ 5,850</b>               |
| <b>2218 CURRICULUM DEVELOPMENT COUNCIL</b>           |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2212 Instruction And Curriculum Development Services | 500                | -                  | -                               | -                              | -                           | -                  | -                                       | \$ 500                        |
| <b>SUBPROGRAM TOTAL</b>                              | <b>500</b>         | -                  | -                               | -                              | -                           | -                  | -                                       | <b>\$ 500</b>                 |
| <b>2395 FOUNDATION SUPPORT</b>                       |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2300 Support Services - General Administration       | -                  | -                  | 47,500                          | -                              | -                           | -                  | -                                       | \$ 47,500                     |
| <b>SUBPROGRAM TOTAL</b>                              | -                  | -                  | <b>47,500</b>                   | -                              | -                           | -                  | -                                       | <b>\$ 47,500</b>              |
| <b>2621 HAZARDOUS ENVIRONMENT SERVICES</b>           |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2620 Operating Building Services                     | -                  | -                  | -                               | 16,538                         | -                           | -                  | -                                       | \$ 16,538                     |
| <b>SUBPROGRAM TOTAL</b>                              | -                  | -                  | -                               | <b>16,538</b>                  | -                           | -                  | -                                       | <b>\$ 16,538</b>              |
| <b>2622 BUILDINGS</b>                                |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2620 Operating Building Services                     | -                  | -                  | -                               | -                              | -                           | 231,850            | -                                       | \$ 231,850                    |
| <b>SUBPROGRAM TOTAL</b>                              | -                  | -                  | -                               | -                              | -                           | <b>231,850</b>     | -                                       | <b>\$ 231,850</b>             |
| <b>2623 TRADES</b>                                   |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2620 Operating Building Services                     | -                  | -                  | -                               | -                              | -                           | 231,850            | -                                       | \$ 231,850                    |
| <b>SUBPROGRAM TOTAL</b>                              | -                  | -                  | -                               | -                              | -                           | <b>231,850</b>     | -                                       | <b>\$ 231,850</b>             |
| <b>2624 HVAC</b>                                     |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2620 Operating Building Services                     | -                  | -                  | -                               | -                              | -                           | 396,850            | -                                       | \$ 396,850                    |
| <b>SUBPROGRAM TOTAL</b>                              | -                  | -                  | -                               | -                              | -                           | <b>396,850</b>     | -                                       | <b>\$ 396,850</b>             |
| <b>2628 DISPOSAL SERVICES</b>                        |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2600 Operation And Maintenance Of Plant Services     | -                  | -                  | -                               | 263,527                        | -                           | -                  | -                                       | \$ 263,527                    |
| <b>SUBPROGRAM TOTAL</b>                              | -                  | -                  | -                               | <b>263,527</b>                 | -                           | -                  | -                                       | <b>\$ 263,527</b>             |
| <b>2629 RECYCLING SERVICES</b>                       |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2600 Operation And Maintenance Of Plant Services     | -                  | -                  | -                               | 104,751                        | -                           | -                  | -                                       | \$ 104,751                    |
| <b>SUBPROGRAM TOTAL</b>                              | -                  | -                  | -                               | <b>104,751</b>                 | -                           | -                  | -                                       | <b>\$ 104,751</b>             |
| <b>2834 SUBSTITUE OFFICE</b>                         |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2830 Staff Services                                  | -                  | -                  | -                               | -                              | -                           | 15,930             | -                                       | \$ 15,930                     |
| <b>SUBPROGRAM TOTAL</b>                              | -                  | -                  | -                               | -                              | -                           | <b>15,930</b>      | -                                       | <b>\$ 15,930</b>              |
| <b>3336 PreSchool Enrichment</b>                     |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0040 General Preschool Education                     | -                  | -                  | -                               | -                              | -                           | 4                  | -                                       | \$ 4                          |
| <b>SUBPROGRAM TOTAL</b>                              | -                  | -                  | -                               | -                              | -                           | <b>4</b>           | -                                       | <b>\$ 4</b>                   |
| <b>GRAND TOTAL</b>                                   | <b>283,915,660</b> | <b>90,474,603</b>  | <b>8,477,826</b>                | <b>4,519,256</b>               | <b>2,604,597</b>            | <b>26,129,087</b>  | <b>(29,889,874)</b>                     | <b>\$ 386,231,155</b>         |

## General Operating Fund (continued)

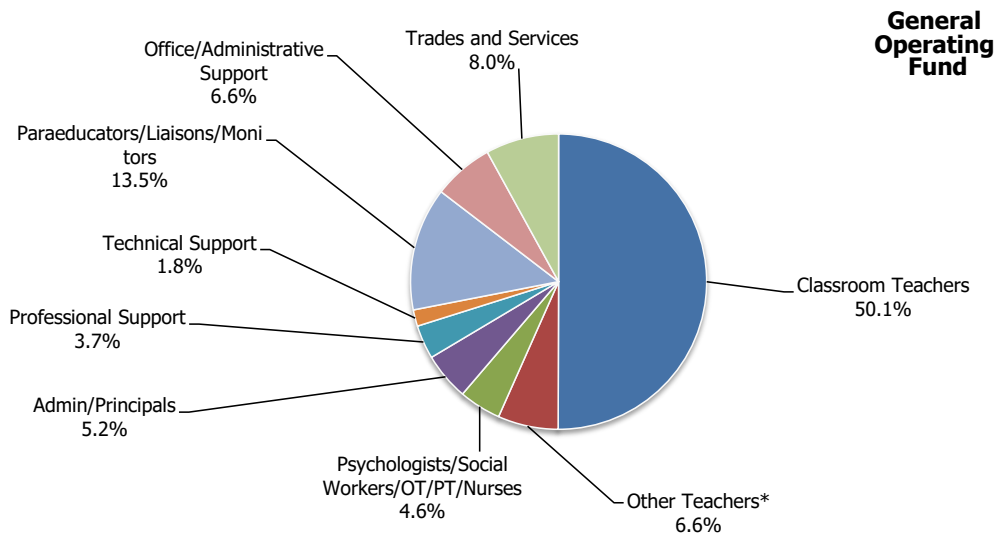
### Authorized Positions

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

|                                           | 2022-23          | 2023-24          | 2024-25          | 2025-26          | 2026-27          |
|-------------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Classroom Teachers                        | 1,448.330        | 1,430.406        | 1,427.346        | 1393.088         | 1,395.834        |
| Other Teachers*                           | 193.665          | 217.085          | 208.367          | 201.549          | 184.240          |
| Psychologists/Social Workers/OT/PT/Nurses | 128.217          | 127.407          | 140.422          | 143.92           | 129.370          |
| Admin/Principals                          | 142.992          | 146.406          | 144.352          | 149.35           | 144.459          |
| Professional Support                      | 100.034          | 103.485          | 117.280          | 110.843          | 104.050          |
| Technical Support                         | 53.870           | 46.295           | 51.107           | 50.001           | 49.000           |
| Paraeducators/Liaisons/Monitors           | 374.547          | 412.662          | 395.404          | 402.862          | 375.998          |
| Office/Administrative Support             | 184.444          | 195.868          | 191.371          | 184.569          | 185.230          |
| Trades and Services                       | 237.850          | 228.000          | 231.800          | 228.45           | 223.950          |
| <b>TOTAL FTE:</b>                         | <b>2,863.949</b> | <b>2,907.614</b> | <b>2,907.449</b> | <b>2,864.632</b> | <b>2,792.131</b> |

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

|                             | 2022-23   | 2023-24   | 2024-25   | 2025-26   | 2026-27  |
|-----------------------------|-----------|-----------|-----------|-----------|----------|
|                             | Submitted | Submitted | Submitted | Submitted | Budget   |
| TOTAL STUDENT FUNDED FTE    | 27,606.5  | 27,183.7  | 27,062.5  | 26,581.1  | 26,110.5 |
| STUDENT FTE (Less Charters) | 25,249.5  | 24,810.7  | 24,685.0  | 24,222.1  | 23,733.5 |
| CHARTER STUDENT FTE         | 2,357.0   | 2,373.0   | 2,377.5   | 2,359.0   | 2,377.0  |



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

## General Operating Fund (continued)

### Location Budget by Object

| LOCATION                        | FTE            | 0100's<br>SALARIES | 0200's<br>BENEFITS | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES | 0700/0800's<br>PROPERTY &<br>OTHER USES | 2026-27<br>PROPOSED<br>BUDGET |
|---------------------------------|----------------|--------------------|--------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|-----------------------------------------|-------------------------------|
| <b>ELEMENTARY SCHOOLS</b>       |                |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 119 BEAR CREEK ELEMENTARY       | 30.511         | 2,642,669          | 903,148            | 700                             | 52,207                         | 500                         | 86,261             | 2,850                                   | \$ 3,688,335                  |
| 120 BIRCH ELEMENTARY            | 30.203         | 2,814,595          | 949,057            | 1,000                           | 29,720                         | 775                         | 89,071             | 750                                     | 3,884,968                     |
| 124 COLUMBINE ELEMENTARY        | 34.916         | 3,109,983          | 1,007,457          | 1,500                           | 89,180                         | 1,300                       | 136,929            | 2,900                                   | 4,349,249                     |
| 127 CREST VIEW ELEMENTARY       | 35.098         | 3,245,794          | 1,086,806          | -                               | 65,417                         | -                           | 108,040            | -                                       | 4,506,057                     |
| 130 DOUGLASS ELEMENTARY         | 27.730         | 2,452,533          | 833,394            | -                               | 92,841                         | -                           | 96,558             | -                                       | 3,475,326                     |
| 131 SANCHEZ ELEMENTARY          | 34.919         | 3,319,097          | 1,097,266          | -                               | 78,686                         | 1,640                       | 91,868             | 1,050                                   | 4,589,607                     |
| 132 EISENHOWER ELEMENTARY       | 30.172         | 2,558,327          | 881,116            | 800                             | 110,229                        | 100                         | 96,236             | 1,500                                   | 3,648,308                     |
| 134 EMERALD ELEMENTARY          | 35.482         | 3,302,738          | 1,097,270          | -                               | 35,070                         | -                           | 121,592            | 3,152                                   | 4,559,822                     |
| 136 FLATIRONS ELEMENTARY        | 20.875         | 1,649,076          | 584,051            | -                               | 36,094                         | -                           | 60,811             | 66                                      | 2,330,098                     |
| 138 FOOTHILL ELEMENTARY         | 39.688         | 3,481,288          | 1,185,467          | -                               | 63,522                         | 1,800                       | 107,674            | 1,150                                   | 4,840,901                     |
| 141 GOLD HILL ELEMENTARY        | 3.043          | 214,003            | 80,453             | -                               | 7,031                          | -                           | 10,436             | 33                                      | 311,956                       |
| 144 HEATHERWOOD ELEMENTARY      | 25.918         | 2,247,134          | 768,817            | -                               | 54,418                         | 150                         | 80,762             | 328                                     | 3,151,609                     |
| 147 JAMESTOWN ELEMENTARY        | 3.468          | 296,581            | 103,171            | 226                             | 4,076                          | -                           | 19,613             | -                                       | 423,667                       |
| 150 KOHL ELEMENTARY             | 33.393         | 2,752,278          | 957,522            | 626                             | 34,255                         | 575                         | 85,981             | 800                                     | 3,832,037                     |
| 153 LAFAYETTE ELEMENTARY        | 39.915         | 3,563,292          | 1,204,404          | 200                             | 63,781                         | 4,800                       | 94,813             | 465                                     | 4,931,755                     |
| 154 RYAN ELEMENTARY             | 45.087         | 4,009,796          | 1,358,556          | -                               | 51,541                         | 1,232                       | 111,902            | 700                                     | 5,533,727                     |
| 156 FIRESIDE ELEMENTARY         | 38.596         | 3,307,560          | 1,134,305          | -                               | 74,336                         | -                           | 112,799            | 900                                     | 4,629,900                     |
| 157 LOUISVILLE ELEMENTARY       | 36.042         | 3,209,697          | 1,086,421          | -                               | 58,870                         | 1,500                       | 91,212             | 2,500                                   | 4,450,200                     |
| 158 COAL CREEK ELEMENTARY       | 26.968         | 2,307,044          | 792,150            | -                               | 63,928                         | -                           | 82,139             | -                                       | 3,245,261                     |
| 161 BC SIS                      | 22.326         | 2,105,458          | 699,966            | 551                             | 28,584                         | 50                          | 55,016             | -                                       | 2,889,625                     |
| 164 CREEKSIDE ELEMENTARY        | 32.513         | 2,836,811          | 967,545            | -                               | 66,127                         | 150                         | 76,499             | -                                       | 3,947,132                     |
| 166 MESA ELEMENTARY             | 25.343         | 2,143,088          | 740,864            | 200                             | 52,490                         | 250                         | 86,943             | 900                                     | 3,024,735                     |
| 169 NEDERLAND ELEMENTARY        | 23.629         | 1,898,289          | 668,096            | -                               | 28,879                         | 350                         | 80,557             | 250                                     | 2,676,421                     |
| 173 MAPLETON ELEMENTARY         | 0.600          | 81,687             | 26,112             | -                               | 14,630                         | -                           | 34,342             | -                                       | 156,771                       |
| 180 PIONEER ELEMENTARY          | 40.038         | 3,768,440          | 1,249,267          | 1,050                           | 56,814                         | 800                         | 175,582            | 2,704                                   | 5,254,657                     |
| 185 SUPERIOR ELEMENTARY         | 39.967         | 3,525,262          | 1,197,044          | 120                             | 42,818                         | 40                          | 126,416            | -                                       | 4,891,700                     |
| 190 UNIVERSITY HILL ELEM        | 36.904         | 3,540,012          | 1,174,674          | 1,269                           | 70,427                         | 1,011                       | 122,640            | 8,374                                   | 4,918,407                     |
| 192 HIGH PEAKS ELEMENTARY       | 23.025         | 2,188,729          | 724,829            | -                               | 30,097                         | -                           | 75,211             | 500                                     | 3,019,366                     |
| 193 COMMUNITY MONTESSORI        | 23.706         | 2,010,552          | 668,559            | 400                             | 75,592                         | 1,777                       | 62,513             | 600                                     | 2,819,993                     |
| 196 WHITTIER ELEMENTARY         | 26.709         | 2,527,324          | 837,764            | -                               | 29,971                         | -                           | 81,726             | 2,000                                   | 3,478,785                     |
| <b>LEVEL TOTAL</b>              | <b>866.784</b> | <b>77,109,137</b>  | <b>26,065,551</b>  | <b>8,642</b>                    | <b>1,561,631</b>               | <b>18,800</b>               | <b>2,662,142</b>   | <b>34,472</b>                           | <b>\$ 107,460,375</b>         |
| <b>MIDDLE SCHOOLS</b>           |                |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 225 BROOMFIELD HEIGHTS MIDDLE   | 46.270         | 4,120,943          | 1,396,716          | 151                             | 69,079                         | 1,201                       | 135,918            | 5,009                                   | \$ 5,729,017                  |
| 230 MANHATTAN MIDDLE            | 50.339         | 4,467,449          | 1,515,556          | -                               | 117,091                        | 2,130                       | 143,836            | 1,500                                   | 6,247,562                     |
| 240 CASEY MIDDLE                | 35.301         | 3,592,928          | 1,172,992          | -                               | 49,609                         | 946                         | 126,087            | 4,024                                   | 4,946,586                     |
| 250 CENTENNIAL MIDDLE           | 41.122         | 4,068,149          | 1,331,387          | -                               | 100,575                        | 1,964                       | 177,255            | 3,594                                   | 5,682,924                     |
| 252 ANGEVINE MIDDLE             | 60.963         | 5,858,546          | 1,942,503          | -                               | 98,423                         | 1,000                       | 217,792            | 3,000                                   | 8,121,264                     |
| 254 LOUISVILLE MIDDLE           | 51.963         | 4,920,195          | 1,632,578          | -                               | 45,973                         | 1,000                       | 188,165            | -                                       | 6,787,911                     |
| 260 PLATT MIDDLE                | 43.309         | 3,995,030          | 1,339,028          | 300                             | 88,141                         | 700                         | 188,336            | 600                                     | 5,612,135                     |
| 270 SOUTHERN HILLS MIDDLE       | 47.651         | 4,560,320          | 1,507,652          | -                               | 103,897                        | 300                         | 179,037            | 200                                     | 6,351,406                     |
| <b>LEVEL TOTAL</b>              | <b>376.918</b> | <b>35,583,560</b>  | <b>11,838,412</b>  | <b>451</b>                      | <b>672,788</b>                 | <b>9,241</b>                | <b>1,356,426</b>   | <b>17,927</b>                           | <b>\$ 49,478,805</b>          |
| <b>SENIOR HIGH SCHOOLS</b>      |                |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 310 BOULDER HIGH                | 120.433        | 11,304,820         | 3,756,523          | 960                             | 193,721                        | 14,000                      | 482,712            | 19,500                                  | \$ 15,772,236                 |
| 315 BROOMFIELD HIGH             | 110.743        | 10,299,098         | 3,436,644          | -                               | 129,063                        | 4,526                       | 429,876            | 34,683                                  | 14,333,890                    |
| 320 CENTAURUS HIGH              | 122.345        | 11,186,857         | 3,750,417          | -                               | 151,700                        | 1,314                       | 454,942            | 6,272                                   | 15,551,502                    |
| 330 FAIRVIEW HIGH               | 129.745        | 12,071,930         | 4,027,670          | -                               | 226,238                        | 3,000                       | 531,403            | 9,674                                   | 16,869,915                    |
| 340 ARAPAHOE RIDGE HIGH         | 19.980         | 1,882,725          | 629,579            | 600                             | 47,647                         | 500                         | 318,845            | 1,000                                   | 2,880,896                     |
| 350 NEW VISTA HIGH              | 28.730         | 2,828,827          | 928,700            | 6,200                           | 53,058                         | 650                         | 92,833             | 3,727                                   | 3,913,995                     |
| 360 MONARCH HIGH                | 105.792        | 9,606,129          | 3,233,050          | 1,241                           | 77,655                         | 250                         | 418,566            | 16,581                                  | 13,353,472                    |
| <b>LEVEL TOTAL</b>              | <b>637.768</b> | <b>59,180,386</b>  | <b>19,762,583</b>  | <b>9,001</b>                    | <b>879,082</b>                 | <b>24,240</b>               | <b>2,729,177</b>   | <b>91,437</b>                           | <b>\$ 82,675,906</b>          |
| <b>CAREER/TECHNICAL SCHOOLS</b> |                |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 461 BOULDER UNIVERSAL           | 25.025         | 2,797,333          | 887,927            | -                               | 700                            | 34,500                      | 13,325             | 2,300                                   | \$ 3,736,085                  |
| 490 APEX                        | 25.750         | 2,404,882          | 803,073            | 2,000                           | 35,936                         | 2,966                       | 71,665             | 2,569                                   | 3,323,091                     |
| <b>LEVEL TOTAL</b>              | <b>50.775</b>  | <b>5,202,215</b>   | <b>1,691,000</b>   | <b>2,000</b>                    | <b>36,636</b>                  | <b>37,466</b>               | <b>84,990</b>      | <b>4,869</b>                            | <b>\$ 7,059,176</b>           |
| <b>COMBINATION SCHOOLS</b>      |                |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 502 MONARCH K-8                 | 64.525         | 5,892,245          | 1,979,532          | -                               | 97,900                         | 200                         | 226,693            | 500                                     | \$ 8,197,070                  |
| 503 NEDERLAND MIDDLE/SENIOR     | 29.257         | 2,624,532          | 871,984            | -                               | 34,331                         | 100                         | 140,459            | 548                                     | 3,671,954                     |
| 505 ASPEN CREEK K-8             | 76.301         | 7,023,235          | 2,356,497          | -                               | 60,233                         | 100                         | 242,593            | 2,500                                   | 9,685,158                     |
| 506 ELDORADO K-8                | 48.331         | 4,116,358          | 1,419,534          | -                               | 58,035                         | 450                         | 201,687            | -                                       | 5,796,064                     |
| 509 MEADOWLARK K-8              | 60.755         | 5,722,859          | 1,902,660          | -                               | 107,957                        | 1,865                       | 131,675            | 1,550                                   | 7,868,566                     |
| <b>LEVEL TOTAL</b>              | <b>279.169</b> | <b>25,379,229</b>  | <b>8,530,207</b>   | <b>-</b>                        | <b>358,456</b>                 | <b>2,715</b>                | <b>943,107</b>     | <b>5,098</b>                            | <b>\$ 35,218,812</b>          |
| <b>CHARTER SCHOOLS</b>          |                |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 925 SUMMIT CHARTER              | 0.000          | -                  | -                  | -                               | 30,370                         | -                           | 76,459             | 19,470                                  | \$ 126,299                    |
| 932 BOULDER PREP CHARTER        | 0.000          | 933                | 214                | -                               | -                              | -                           | -                  | -                                       | 1,147                         |
| 952 HORIZONS K-8 CHARTER        | 0.000          | -                  | -                  | -                               | 37,728                         | -                           | 84,610             | 19,113                                  | 141,451                       |
| 954 JUSTICE HIGH CHARTER        | 0.500          | 27,330             | 11,305             | -                               | 17,829                         | -                           | 31,633             | 4,510                                   | 92,607                        |
| 956 PEAK TO PEAK CHARTER        | 0.000          | -                  | -                  | -                               | -                              | -                           | -                  | 79,475                                  | 79,475                        |
| <b>LEVEL TOTAL</b>              | <b>0.500</b>   | <b>28,263</b>      | <b>11,519</b>      | <b>-</b>                        | <b>85,927</b>                  | <b>-</b>                    | <b>192,702</b>     | <b>122,568</b>                          | <b>\$ 440,979</b>             |



General Operating Fund (continued)

Location Budget by Object (continued)

| LOCATION                                  | FTE           | 0100's<br>SALARIES | 0200's<br>BENEFITS | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES | 0700/0800's<br>EQUIPMENT/<br>OTHER USES | 2026-27<br>PROPOSED<br>BUDGET |
|-------------------------------------------|---------------|--------------------|--------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|-----------------------------------------|-------------------------------|
| <b>CENTRALIZED SERVICES</b>               |               |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 600 ED CENTER DEPTS                       |               |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0090 OTHER GEN EDUCATION                  | 0.000         | -                  | -                  | -                               | -                              | 120,000                     | -                  | -                                       | \$ 120,000                    |
| 2122 COUNSELING SERVICES                  | 0.000         | 12,000             | -                  | -                               | -                              | -                           | -                  | -                                       | 12,000                        |
| 2810 PLANNING, RESEARCH, DEVELOPMENT      | 0.000         | -                  | -                  | -                               | -                              | -                           | 9,000              | -                                       | 9,000                         |
| <b>LOCATION TOTAL</b>                     | <b>0.000</b>  | <b>12,000</b>      | <b>-</b>           | <b>-</b>                        | <b>-</b>                       | <b>120,000</b>              | <b>9,000</b>       | <b>-</b>                                | <b>\$ 141,000</b>             |
| 601 ED CENTER SCHOOLS                     |               |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0090 OTHER GEN EDUCATION                  | 6.000         | 3,364,502          | 900,182            | -                               | -                              | -                           | -                  | -                                       | \$ 4,264,684                  |
| 1250 INSTRUMENTAL MUSIC                   | 0.576         | 85,273             | 25,022             | -                               | -                              | -                           | -                  | -                                       | 110,295                       |
| 2213 INSTRUCTIONAL STAFF TRAINING SERVICE | 0.000         | 12,000             | 2,706              | -                               | -                              | -                           | -                  | -                                       | 14,706                        |
| 2410 OFFICE OF THE PRINCIPAL SERVICES     | 1.000         | 16,300             | -                  | -                               | -                              | -                           | -                  | -                                       | 16,300                        |
| 2516 FINANCIAL ACCOUNTING SERVICES        | 0.000         | -                  | -                  | 393,750                         | -                              | -                           | -                  | -                                       | 393,750                       |
| <b>LOCATION TOTAL</b>                     | <b>7.576</b>  | <b>3,478,075</b>   | <b>927,910</b>     | <b>393,750</b>                  | <b>-</b>                       | <b>-</b>                    | <b>-</b>           | <b>-</b>                                | <b>\$ 4,799,735</b>           |
| 602 SUPERINTENDENT'S OFFICE               |               |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0090 OTHER GEN EDUCATION                  | 0.000         | 3,800              | 66                 | -                               | -                              | -                           | -                  | -                                       | \$ 3,866                      |
| 2300 SUPPORT SERVICES - GENERAL ADMIN     | 0.000         | -                  | -                  | 47,500                          | -                              | -                           | -                  | -                                       | 47,500                        |
| 2321 OFFICE OF SUPERINTENDENT             | 3.125         | 536,679            | 275,143            | 45,065                          | 3,600                          | 57,452                      | 22,048             | 45,359                                  | 985,346                       |
| 2322 COMMUNITY RELATIONS                  | 0.000         | -                  | -                  | 35,000                          | -                              | -                           | -                  | -                                       | 35,000                        |
| <b>LOCATION TOTAL</b>                     | <b>3.125</b>  | <b>540,479</b>     | <b>275,209</b>     | <b>127,565</b>                  | <b>3,600</b>                   | <b>57,452</b>               | <b>22,048</b>      | <b>45,359</b>                           | <b>\$ 1,071,712</b>           |
| 603 DEPUTY SUPERINTENDENT                 |               |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2304 SUPPORT SERVICES - GEN ADMIN CABINE  | 1.500         | 333,982            | 92,594             | -                               | -                              | -                           | -                  | -                                       | \$ 426,576                    |
| 2321 OFFICE OF SUPERINTENDENT             | 0.500         | 47,791             | 17,715             | -                               | -                              | 600                         | 15,000             | -                                       | 81,106                        |
| <b>LOCATION TOTAL</b>                     | <b>2.000</b>  | <b>381,773</b>     | <b>110,309</b>     | <b>-</b>                        | <b>-</b>                       | <b>600</b>                  | <b>15,000</b>      | <b>-</b>                                | <b>\$ 507,682</b>             |
| 604 LEGAL COUNSEL OFFICE                  |               |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2100 SUPPORT SERVICES - STUDENTS          | 0.800         | 138,837            | 33,240             | 42,810                          | -                              | -                           | -                  | 5,000                                   | \$ 219,887                    |
| 2304 SUPPORT SERVICES - GEN ADMIN CABINE  | 0.800         | 194,153            | 53,709             | -                               | -                              | -                           | -                  | -                                       | 247,862                       |
| 2315 LEGAL SERVICES                       | 3.000         | 376,730            | 119,661            | 129,977                         | -                              | -                           | 6,150              | 500                                     | 633,018                       |
| <b>LOCATION TOTAL</b>                     | <b>4.600</b>  | <b>709,720</b>     | <b>206,610</b>     | <b>172,787</b>                  | <b>-</b>                       | <b>-</b>                    | <b>6,150</b>       | <b>5,500</b>                            | <b>\$ 1,100,767</b>           |
| 605 ACADEMIC SERVICES                     |               |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0090 OTHER GEN EDUCATION                  | 0.000         | -                  | -                  | -                               | -                              | -                           | 2,152,500          | -                                       | \$ 2,152,500                  |
| 2210 IMPROVEMENT OF INSTRUCTION SERVICE   | 2.700         | 306,729            | 99,751             | -                               | -                              | -                           | 52,000             | -                                       | 458,480                       |
| 2211 SUPERVISION OF IMPROVEMENT OF INSTR  | 2.500         | 269,327            | 88,103             | -                               | -                              | -                           | 50,863             | -                                       | 408,293                       |
| 2219 OTHER IMPROVEMWNT OF INSTRUCTION S   | 2.000         | 202,916            | 66,459             | -                               | -                              | -                           | -                  | -                                       | 269,375                       |
| 2222 SCHOOL LIBRARY SERVICES              | 1.000         | 97,189             | 32,261             | -                               | -                              | -                           | -                  | -                                       | 129,450                       |
| 2230 OTHER PROGRAM SERVICES               | 1.000         | 125,684            | 40,201             | -                               | -                              | -                           | 85,000             | -                                       | 250,885                       |
| 2300 SUPPORT SERVICES - GENERAL ADMIN     | 0.000         | -                  | -                  | -                               | -                              | 2,000                       | 63,824             | -                                       | 65,824                        |
| 2304 SUPPORT SERVICES - GEN ADMIN CABINE  | 2.000         | 309,704            | 94,248             | -                               | -                              | -                           | -                  | -                                       | 403,952                       |
| <b>LOCATION TOTAL</b>                     | <b>11.200</b> | <b>1,311,549</b>   | <b>421,023</b>     | <b>-</b>                        | <b>-</b>                       | <b>2,000</b>                | <b>2,404,187</b>   | <b>-</b>                                | <b>\$ 4,138,759</b>           |
| 606 BUSINESS SERVICES DIVISION            |               |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2501 SUPPORT SERVICES - BUSINESS: CABINE  | 2.000         | 363,826            | 107,129            | -                               | -                              | -                           | -                  | -                                       | \$ 470,955                    |
| 2511 SUPERVISING BUSINESS SERVICES        | 4.000         | 470,817            | 151,647            | 38,176                          | -                              | 14,200                      | 55,975             | 14,900                                  | 745,715                       |
| <b>LOCATION TOTAL</b>                     | <b>6.000</b>  | <b>834,643</b>     | <b>258,776</b>     | <b>38,176</b>                   | <b>-</b>                       | <b>14,200</b>               | <b>55,975</b>      | <b>14,900</b>                           | <b>\$ 1,216,670</b>           |
| 607 STRATEGIC INITIATIVES                 |               |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2200 SUPPORT SERVICES - INSTRUCTIONAL ST  | 0.000         | -                  | 2,940              | -                               | -                              | -                           | -                  | -                                       | \$ 2,940                      |
| 2811 PLANNING SERVICES                    | 2.000         | 240,703            | 75,226             | -                               | -                              | -                           | -                  | -                                       | 315,929                       |
| 2843 PROGRAMMING SERVICES                 | 0.000         | -                  | 300                | -                               | -                              | -                           | -                  | -                                       | 300                           |
| <b>LOCATION TOTAL</b>                     | <b>2.000</b>  | <b>240,703</b>     | <b>78,466</b>      | <b>-</b>                        | <b>-</b>                       | <b>-</b>                    | <b>-</b>           | <b>-</b>                                | <b>\$ 319,169</b>             |
| 608 RESEARCH & EVALUATION                 |               |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2214 ACADEMIC STUDENT ASSESSMENT          | 7.000         | 915,012            | 278,742            | 13,050                          | -                              | 4,250                       | 18,250             | 3,500                                   | \$ 1,232,804                  |
| 2814 EVALUATION SERVICES                  | 0.000         | -                  | 300                | -                               | -                              | -                           | -                  | -                                       | 300                           |
| <b>LOCATION TOTAL</b>                     | <b>7.000</b>  | <b>915,012</b>     | <b>279,042</b>     | <b>13,050</b>                   | <b>-</b>                       | <b>4,250</b>                | <b>18,250</b>      | <b>3,500</b>                            | <b>\$ 1,233,104</b>           |
| 609 CAREER& COLLEGE CONNECTIONS           |               |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0030 GEN HIGH SCHOOL EDUCATION            | 0.000         | 10,000             | 2,255              | -                               | -                              | -                           | 166,576            | 28,000                                  | \$ 206,831                    |
| 0050 GENERAL POST-SECONDARY EDU           | 0.000         | -                  | -                  | -                               | -                              | 372,960                     | -                  | -                                       | 372,960                       |
| 2190 OTHER SUPPORT SERVICES - STUDENT     | 0.000         | 275,000            | -                  | -                               | -                              | -                           | -                  | -                                       | 275,000                       |
| 2200 SUPPORT SERVICES - INSTRUCTIONAL ST  | 1.000         | 117,874            | 37,050             | -                               | -                              | -                           | -                  | -                                       | 154,924                       |
| 2232 SUPERVISION OF VOCATIONAL EDU PRGS   | 1.000         | 149,478            | 45,604             | -                               | -                              | -                           | -                  | -                                       | 195,082                       |
| 2490 OTHER SUPPORT SERVICES - SCHOOL AD   | 1.000         | 102,380            | 33,440             | -                               | -                              | -                           | -                  | -                                       | 135,820                       |
| <b>LOCATION TOTAL</b>                     | <b>3.000</b>  | <b>654,732</b>     | <b>118,349</b>     | <b>-</b>                        | <b>-</b>                       | <b>372,960</b>              | <b>166,576</b>     | <b>28,000</b>                           | <b>\$ 1,340,617</b>           |
| 610 EARLY CHILDHOOD EDUCATION             |               |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0090 OTHER GEN EDUCATION                  | 0.000         | 21,415             | -                  | 33,500                          | -                              | 500                         | 21,500             | -                                       | \$ 76,915                     |
| 2210 IMPROVEMENT OF INSTRUCTION SERVICE   | 1.000         | 132,312            | 40,329             | -                               | -                              | -                           | -                  | -                                       | 172,641                       |
| <b>LOCATION TOTAL</b>                     | <b>1.000</b>  | <b>153,727</b>     | <b>40,329</b>      | <b>33,500</b>                   | <b>-</b>                       | <b>500</b>                  | <b>21,500</b>      | <b>-</b>                                | <b>\$ 249,556</b>             |

## General Operating Fund (continued)

### Location Budget by Object (continued)

| LOCATION                                    | FTE            | 0100's<br>SALARIES | 0200's<br>BENEFITS | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES | 0700/0800's<br>PROPERTY &<br>OTHER USES | 2026-27<br>PROPOSED<br>BUDGET |
|---------------------------------------------|----------------|--------------------|--------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|-----------------------------------------|-------------------------------|
| <b>CENTRALIZED SERVICES continued</b>       |                |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 611 SPECIAL EDUCATION                       |                |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0090 OTHER GEN EDUCATION                    | 0.000          | 48,666             | 821                | -                               | -                              | -                           | 232,530            | -                                       | \$ 282,017                    |
| 1700 SPECIAL EDUCATION                      | 26.795         | 1,500,744          | 326,549            | 205,000                         | 8,403                          | 603,500                     | 55,522             | 33,200                                  | 2,732,918                     |
| 1710 PHYS DISABILITY                        | 23.425         | 2,468,276          | 789,476            | -                               | -                              | -                           | 10,000             | -                                       | 3,267,752                     |
| 1720 VISION DISABILITY                      | 2.000          | 197,236            | 64,308             | -                               | -                              | -                           | 5,000              | -                                       | 266,544                       |
| 1730 HEARING DISABILITY                     | 6.312          | 504,995            | 171,611            | -                               | -                              | -                           | 1,500              | -                                       | 678,106                       |
| 1750 SPECIAL ED S.I.E.D                     | 4.938          | 452,734            | 151,409            | -                               | 2,100                          | 200                         | 29,800             | 900                                     | 637,143                       |
| 1760 PRECEPTUAL OR COMMUNICATIVE DISAB      | 0.000          | 20,593             | -                  | 14,049                          | -                              | -                           | 10,358             | -                                       | 45,000                        |
| 1770 SPEECH-LANGUAGE DISABILITY             | 51.110         | 5,525,818          | 1,753,594          | 8,000                           | -                              | -                           | -                  | -                                       | 7,287,412                     |
| 1780 MULTIPLE DISABILITIES                  | 18.600         | 1,265,085          | 469,214            | -                               | 1,500                          | -                           | 9,500              | -                                       | 1,745,299                     |
| 1790 OTHER DISABILITIES                     | 0.000          | -                  | -                  | -                               | -                              | -                           | 25,000             | -                                       | 25,000                        |
| 1791 PRESCH CHILD WITH A DISABILITY         | 0.000          | 933                | 214                | -                               | -                              | -                           | -                  | -                                       | 1,147                         |
| 1799 OTHER DISABILITIES                     | 0.000          | -                  | -                  | -                               | -                              | -                           | 2,000              | -                                       | 2,000                         |
| 2100 SUPPORT SERVICES - STUDENTS            | 0.000          | -                  | -                  | 15,000                          | -                              | -                           | 10,000             | -                                       | 25,000                        |
| 2113 SOCIAL WORK SERVICES                   | 8.137          | 892,773            | 350,692            | 14,750                          | -                              | -                           | 21,250             | -                                       | 1,279,465                     |
| 2123 APPRAISAL SERVICES                     | 6.800          | 865,863            | 258,505            | -                               | -                              | -                           | 159,548            | -                                       | 1,283,916                     |
| 2140 PSYCHOLOGICAL SERVICES                 | 28.423         | 3,119,946          | 916,278            | -                               | -                              | -                           | 40,000             | -                                       | 4,076,224                     |
| 2149 OTHER PSYCHOLOGICAL SERVICES           | 6.700          | 660,588            | 215,395            | -                               | -                              | -                           | -                  | -                                       | 875,983                       |
| 2153 AUDIOLOGY SERVICES                     | 0.000          | -                  | -                  | -                               | -                              | -                           | 2,000              | 8,000                                   | 10,000                        |
| 2213 INSTRUCTIONAL STAFF TRAINING SERVICE   | 0.000          | 18,176             | -                  | 2,000                           | -                              | 9,000                       | 5,575              | 8,500                                   | 43,251                        |
| 2231 SUPERVISION OF SPECIAL EDUCATION PR    | 9.200          | 1,190,909          | 358,614            | -                               | -                              | -                           | -                  | -                                       | 1,549,523                     |
| 2513 BUDGETING SERVICES                     | 0.500          | 38,930             | 13,936             | -                               | -                              | -                           | -                  | -                                       | 52,866                        |
| 2850 RISK MANAGEMENT SERVICES               | 0.000          | -                  | -                  | 141,616                         | -                              | -                           | -                  | -                                       | 141,616                       |
| <b>LOCATION TOTAL</b>                       | <b>192.940</b> | <b>18,772,265</b>  | <b>5,840,616</b>   | <b>400,415</b>                  | <b>12,003</b>                  | <b>612,700</b>              | <b>619,583</b>     | <b>50,600</b>                           | <b>\$ 26,308,182</b>          |
| 612 LITERACY                                |                |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2210 IMPROVEMENT OF INSTRUCTION SERVICE     | 3.000          | 420,963            | 127,820            | -                               | -                              | -                           | -                  | -                                       | \$ 548,783                    |
| 2213 INSTRUCTIONAL STAFF TRAINING SERVICE   | 0.000          | 50,780             | 81                 | -                               | -                              | 14,000                      | 68,514             | 7,861                                   | 141,236                       |
| <b>LOCATION TOTAL</b>                       | <b>3.000</b>   | <b>471,743</b>     | <b>127,901</b>     | <b>-</b>                        | <b>-</b>                       | <b>14,000</b>               | <b>68,514</b>      | <b>7,861</b>                            | <b>\$ 690,019</b>             |
| 613 STUDENT SUCCESS                         |                |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0090 OTHER GEN EDUCATION                    | 2.000          | 132,389            | 50,014             | -                               | -                              | -                           | -                  | -                                       | \$ 182,403                    |
| 2100 SUPPORT SERVICES - STUDENTS            | 17.800         | 1,821,513          | 609,339            | 14,000                          | -                              | 26,000                      | 17,300             | -                                       | 2,488,152                     |
| 2112 ATTENDANCE SERVICES                    | 6.000          | 520,940            | 192,162            | -                               | -                              | -                           | -                  | -                                       | 713,102                       |
| 2122 COUNSELING SERVICES                    | 1.000          | 93,917             | 30,547             | 7,000                           | -                              | 16,679                      | 1,700              | 1,400                                   | 151,243                       |
| 2190 OTHER SUPPORT SERVICES - STUDENT       | 1.000          | 156,012            | 49,562             | -                               | -                              | -                           | -                  | -                                       | 205,574                       |
| <b>LOCATION TOTAL</b>                       | <b>27.800</b>  | <b>2,724,771</b>   | <b>931,624</b>     | <b>21,000</b>                   | <b>-</b>                       | <b>42,679</b>               | <b>19,000</b>      | <b>1,400</b>                            | <b>\$ 3,740,474</b>           |
| 614 EQUITY & COMMUNITY ENGAGEMENT           |                |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0070 GIFTED & TALENTED EDU                  | 0.847          | 38,924             | 21,110             | -                               | -                              | -                           | -                  | -                                       | \$ 60,034                     |
| 1895 UNIFIED SPORTS                         | 0.000          | -                  | -                  | -                               | -                              | -                           | 14,400             | -                                       | 14,400                        |
| 1900 COCURRICULAR ACTIVITES - NONATHLETIC   | 0.000          | -                  | -                  | -                               | -                              | -                           | 10,987             | -                                       | 10,987                        |
| 2100 SUPPORT SERVICES - STUDENTS            | 1.000          | 136,634            | 40,537             | -                               | -                              | -                           | -                  | -                                       | 177,171                       |
| 2200 SUPPORT SERVICES - INSTRUCTIONAL ST    | 1.000          | 173,180            | 50,986             | 13,127                          | -                              | 2,300                       | 27,000             | 1,500                                   | 268,093                       |
| 2211 SUPERVISION OF IMPROVEMENT OF INSTR    | 2.000          | 261,167            | 81,157             | 12,000                          | -                              | 300                         | 45,700             | -                                       | 400,324                       |
| 2239 SUPERVISION OF INSTRUCTIONAL PRGS      | 2.000          | 284,979            | 84,277             | 6,918                           | -                              | 11,750                      | 45,173             | -                                       | 433,097                       |
| 2490 OTHER SUPPORT SERVICES - SCHOOL AD     | 0.000          | -                  | -                  | -                               | 86,500                         | -                           | -                  | -                                       | 86,500                        |
| 3300 COMMUNITY SERVICES                     | 0.000          | 35,000             | 613                | 25,774                          | -                              | -                           | -                  | -                                       | 61,387                        |
| <b>LOCATION TOTAL</b>                       | <b>6.847</b>   | <b>929,884</b>     | <b>278,680</b>     | <b>57,819</b>                   | <b>86,500</b>                  | <b>14,350</b>               | <b>143,260</b>     | <b>1,500</b>                            | <b>\$ 1,511,993</b>           |
| 615 MULTI-TIER SYSTEM OF SUPPORTS (MTSS)    |                |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2219 OTHER IMPROVEMWNT OF INSTRUCTION S     | 3.000          | 397,189            | 122,409            | -                               | -                              | 10,577                      | -                  | -                                       | \$ 530,175                    |
| <b>LOCATION TOTAL</b>                       | <b>3.000</b>   | <b>397,189</b>     | <b>122,409</b>     | <b>-</b>                        | <b>-</b>                       | <b>10,577</b>               | <b>-</b>           | <b>-</b>                                | <b>\$ 530,175</b>             |
| 616 CULTURALLY & LINGUISTICALLY DIVERSE EDU |                |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0090 OTHER GEN EDUCATION                    | 0.000          | 1,007              | 229                | -                               | -                              | -                           | -                  | -                                       | \$ 1,236                      |
| 2200 SUPPORT SERVICES - INSTRUCTIONAL ST    | 9.810          | 1,191,362          | 369,643            | -                               | -                              | -                           | -                  | -                                       | 1,561,005                     |
| 2212 INSTRUCTION & CURRICULUM DEVELOPM      | 0.000          | -                  | -                  | -                               | 100                            | 5,000                       | 26,360             | -                                       | 31,460                        |
| <b>LOCATION TOTAL</b>                       | <b>9.810</b>   | <b>1,192,369</b>   | <b>369,872</b>     | <b>-</b>                        | <b>100</b>                     | <b>5,000</b>                | <b>26,360</b>      | <b>-</b>                                | <b>\$ 1,593,701</b>           |
| 617 ELEMENTARY LEVEL RESERVE                |                |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0010 GEN ELEMENTARY EDUC                    | 17.574         | 1,470,950          | 515,307            | -                               | -                              | -                           | -                  | -                                       | \$ 1,986,257                  |
| 0090 OTHER GEN EDUCATION                    | 7.884          | 947,339            | 302,867            | -                               | -                              | -                           | -                  | -                                       | 1,250,206                     |
| 1900 COCURRICULAR ACTIVITES - NONATHLETIC   | 0.000          | 160,000            | 33,600             | -                               | -                              | -                           | -                  | -                                       | 193,600                       |
| 2222 SCHOOL LIBRARY SERVICES                | 0.062          | 40,987             | 9,722              | -                               | -                              | -                           | -                  | -                                       | 50,709                        |
| 2410 OFFICE OF THE PRINCIPAL SERVICES       | 0.514          | 30,337             | 10,945             | -                               | -                              | -                           | -                  | -                                       | 41,282                        |
| <b>LOCATION TOTAL</b>                       | <b>26.034</b>  | <b>2,649,613</b>   | <b>872,441</b>     | <b>-</b>                        | <b>-</b>                       | <b>-</b>                    | <b>-</b>           | <b>-</b>                                | <b>\$ 3,522,054</b>           |
| 618 MIDDLE LEVEL RESERVE                    |                |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0020 GEN MIDDLE EDUCATION                   | 1.912          | 104,283            | 166,910            | -                               | -                              | -                           | -                  | -                                       | \$ 271,193                    |
| 1900 COCURRICULAR ACTIVITES - NONATHLETIC   | 0.000          | 330,000            | 64,050             | -                               | -                              | -                           | -                  | -                                       | 394,050                       |
| <b>LOCATION TOTAL</b>                       | <b>1.912</b>   | <b>434,283</b>     | <b>230,960</b>     | <b>-</b>                        | <b>-</b>                       | <b>-</b>                    | <b>-</b>           | <b>-</b>                                | <b>\$ 665,243</b>             |
| 619 HIGH SCHOOL LEVEL RESERVE               |                |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0030 GEN HIGH SCHOOL EDUCATION              | 7.960          | 1,252,015          | 684,342            | -                               | -                              | -                           | -                  | -                                       | \$ 1,936,357                  |
| 1900 COCURRICULAR ACTIVITES - NONATHLETIC   | 0.000          | 790,000            | 160,650            | -                               | -                              | -                           | -                  | -                                       | 950,650                       |
| 2122 COUNSELING SERVICES                    | 0.100          | 12,668             | 3,895              | -                               | -                              | -                           | -                  | -                                       | 16,563                        |
| 2222 SCHOOL LIBRARY SERVICES                | 0.250          | 12,099             | 5,334              | -                               | -                              | -                           | -                  | -                                       | 17,433                        |
| 2410 OFFICE OF THE PRINCIPAL SERVICES       | 1.000          | 78,246             | 24,710             | -                               | -                              | -                           | -                  | -                                       | 102,956                       |
| 2660 SECURITY SERVICES                      | 0.000          | 217,251            | 49,330             | -                               | -                              | -                           | -                  | -                                       | 266,581                       |
| <b>LOCATION TOTAL</b>                       | <b>9.310</b>   | <b>2,362,279</b>   | <b>928,261</b>     | <b>-</b>                        | <b>-</b>                       | <b>-</b>                    | <b>-</b>           | <b>-</b>                                | <b>\$ 3,290,540</b>           |
| 620 SUMMER SCHOOL                           |                |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0090 OTHER GEN EDUCATION                    | 0.000          | 250,445            | 50,000             | -                               | -                              | -                           | 100,600            | 121,600                                 | \$ 522,645                    |
| 2410 OFFICE OF THE PRINCIPAL SERVICES       | 0.000          | 2,779              | -                  | -                               | -                              | -                           | -                  | -                                       | 2,779                         |
| <b>LOCATION TOTAL</b>                       | <b>0.000</b>   | <b>253,224</b>     | <b>50,000</b>      | <b>-</b>                        | <b>-</b>                       | <b>-</b>                    | <b>100,600</b>     | <b>121,600</b>                          | <b>\$ 525,424</b>             |



## General Operating Fund (continued)

### Location Budget by Object (continued)

| LOCATION                                       | FTE    | 0100's<br>SALARIES | 0200's<br>BENEFITS | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES | 0700/0800's<br>PROPERTY &<br>OTHER USES | 2026-27<br>PROPOSED<br>BUDGET |
|------------------------------------------------|--------|--------------------|--------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|-----------------------------------------|-------------------------------|
| <b>CENTRALIZED SERVICES (continued)</b>        |        |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 621 EAST NETWORK                               |        |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2210 IMPROVEMENT OF INSTRUCTION SERVICE        | 1.000  | 157,120            | 47,340             | -                               | -                              | -                           | -                  | -                                       | \$ 204,460                    |
| 2212 INSTRUCTION & CURRICULUM DEVELOPMENT      | 0.000  | -                  | -                  | -                               | -                              | 2,000                       | -                  | -                                       | 2,000                         |
| 2300 SUPPORT SERVICES - GENERAL ADMIN          | 1.000  | 77,689             | 27,832             | -                               | -                              | -                           | -                  | -                                       | 105,521                       |
| 2400 SUPPORT SERVICES - SCHOOL ADMIN           | 1.000  | 192,193            | 55,303             | -                               | -                              | -                           | 15,000             | -                                       | 262,496                       |
| LOCATION TOTAL                                 | 3.000  | 427,002            | 130,475            | -                               | -                              | 2,000                       | 15,000             | -                                       | \$ 574,477                    |
| 622 SOUTHWEST NETWORK                          |        |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2210 IMPROVEMENT OF INSTRUCTION SERVICE        | 1.000  | 159,926            | 47,976             | -                               | -                              | -                           | -                  | -                                       | \$ 207,902                    |
| 2212 INSTRUCTION & CURRICULUM DEVELOPMENT      | 0.000  | -                  | -                  | -                               | -                              | 2,000                       | -                  | -                                       | 2,000                         |
| 2400 SUPPORT SERVICES - SCHOOL ADMIN           | 1.000  | 214,889            | 60,456             | -                               | -                              | -                           | 15,000             | -                                       | 290,345                       |
| LOCATION TOTAL                                 | 2.000  | 374,815            | 108,432            | -                               | -                              | 2,000                       | 15,000             | -                                       | \$ 500,247                    |
| 623 NORTHWEST NETWORK                          |        |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2210 IMPROVEMENT OF INSTRUCTION SERVICE        | 1.000  | 148,101            | 45,291             | -                               | -                              | -                           | -                  | -                                       | \$ 193,392                    |
| 2212 INSTRUCTION & CURRICULUM DEVELOPMENT      | 0.000  | -                  | -                  | -                               | -                              | 2,000                       | -                  | -                                       | 2,000                         |
| 2300 SUPPORT SERVICES - GENERAL ADMIN          | 1.000  | 90,918             | 30,830             | -                               | -                              | -                           | -                  | -                                       | 121,748                       |
| 2400 SUPPORT SERVICES - SCHOOL ADMIN           | 1.000  | 203,510            | 57,872             | -                               | -                              | -                           | 15,000             | -                                       | 276,382                       |
| LOCATION TOTAL                                 | 3.000  | 442,529            | 133,993            | -                               | -                              | 2,000                       | 15,000             | -                                       | \$ 593,522                    |
| 624 STEM/STEAM                                 |        |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 1300 NATURAL SCIENCE                           | 0.000  | -                  | -                  | -                               | -                              | -                           | 47,500             | -                                       | \$ 47,500                     |
| 2210 IMPROVEMENT OF INSTRUCTION SERVICE        | 1.000  | 144,697            | 44,518             | -                               | -                              | -                           | 55,000             | -                                       | 244,215                       |
| LOCATION TOTAL                                 | 1.000  | 144,697            | 44,518             | -                               | -                              | -                           | 102,500            | -                                       | \$ 291,715                    |
| 628 BOARD OF EDUCATION                         |        |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2311 SUPERVISION OF BOE SERVICES               | 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 IN SVC 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 LANGUAGE ARTS & HUMANITIES                 |        |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2100 SUPPORT SERVICES - STUDENTS               | 0.000  | 2,102              | -                  | -                               | -                              | 1,898                       | 41,930             | -                                       | 45,930                        |
| 2210 IMPROVEMENT OF INSTRUCTION SERVICE        | 1.000  | 111,947            | 37,082             | -                               | -                              | -                           | -                  | -                                       | 149,029                       |
| LOCATION TOTAL                                 | 1.000  | 114,049            | 37,082             | -                               | -                              | 1,898                       | 41,930             | -                                       | \$ 194,959                    |
| 635 DISTRICT-WIDE INSTRUCTION                  |        |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0010 GEN ELEMENTARY EDUC                       | 0.000  | 9,112              | 2,055              | 3,000                           | -                              | 13,500                      | 18,500             | 13,600                                  | \$ 59,767                     |
| 0020 GEN MIDDLE EDUCATION                      | 0.000  | 8,750              | 152                | 22,705                          | -                              | 5,000                       | 3,263              | 26,800                                  | 66,670                        |
| 0030 GEN HIGH SCHOOL 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 JAPANESE EXCHANGE PROGRAM                 | 0.000  | 1,080              | 19                 | -                               | -                              | 12,346                      | 800                | 400                                     | 14,645                        |
| 2100 SUPPORT SERVICES - STUDENTS               | 0.000  | -                  | -                  | 160,000                         | -                              | -                           | -                  | -                                       | 160,000                       |
| 2119 OTHER ATTENDANCE/SOCIAL WORK              | 0.000  | -                  | -                  | 3,932                           | -                              | -                           | -                  | -                                       | 3,932                         |
| 2212 INSTRUCTION & CURRICULUM DEVELOPMENT      | 0.000  | -                  | -                  | 700                             | -                              | -                           | -                  | -                                       | 700                           |
| 2213 INSTRUCTIONAL STAFF TRAINING SERVICE      | 0.000  | -                  | -                  | -                               | -                              | 22,000                      | 25,102             | -                                       | 47,102                        |
| 2300 SUPPORT SERVICES - GENERAL ADMIN          | 0.000  | -                  | -                  | -                               | -                              | 5,200                       | 15,000             | -                                       | 20,200                        |
| 2304 SUPPORT SERVICES - GEN ADMIN CABINET      | 1.000  | 242,694            | 67,069             | -                               | -                              | -                           | -                  | -                                       | 309,763                       |
| 2400 SUPPORT SERVICES - SCHOOL ADMIN           | 0.000  | -                  | -                  | 20,000                          | -                              | -                           | 51,040             | -                                       | 71,040                        |
| 2410 OFFICE OF THE PRINCIPAL SERVICES          | 0.000  | -                  | -                  | -                               | -                              | 43,975                      | -                  | -                                       | 43,975                        |
| LOCATION TOTAL                                 | 1.000  | 261,963            | 69,370             | 237,079                         | -                              | 108,021                     | 130,056            | 240,800                                 | \$ 1,047,289                  |
| 640 OPERATIONAL DIVISION                       |        |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0090 OTHER GEN EDUCATION                       | 0.000  | -                  | -                  | 3,000                           | -                              | -                           | -                  | 7,000                                   | \$ 10,000                     |
| 2610 SUPERVISION OF OP & MAINT.                | 2.700  | 335,194            | 106,804            | 91,520                          | -                              | 2,650                       | 78,297             | 950                                     | 615,415                       |
| 2890 OTHER SUPPORT SERVICES - CENTRAL          | 1.000  | 152,329            | 44,781             | 8,000                           | -                              | 3,300                       | 3,731              | 2,400                                   | 214,541                       |
| LOCATION TOTAL                                 | 3.700  | 487,523            | 151,585            | 102,520                         | -                              | 5,950                       | 82,028             | 10,350                                  | \$ 839,956                    |
| 642 MAINTENANCE & OPERATIONS                   |        |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2600 OPERATION & MAINTENANCE OF PLANT SERVICES | 39.000 | 3,842,539          | 1,290,781          | 130,500                         | 236,500                        | 24,100                      | 259,932            | 51,360                                  | \$ 5,835,712                  |
| 2610 SUPERVISION OF OP & MAINT.                | 6.000  | 763,095            | 244,174            | -                               | -                              | -                           | -                  | -                                       | 1,007,269                     |
| 2620 OPERATING BUILDING SERVICES               | 0.000  | -                  | -                  | -                               | -                              | -                           | 860,550            | -                                       | 860,550                       |
| 2630 CARE & UPKEEP OF GROUNDS SERVICES         | 12.000 | 1,281,128          | 426,046            | -                               | 5,663                          | -                           | 231,850            | -                                       | 1,944,687                     |
| LOCATION TOTAL                                 | 57.000 | 5,886,762          | 1,961,001          | 130,500                         | 242,163                        | 24,100                      | 1,352,332          | 51,360                                  | \$ 9,648,218                  |
| 643 SAFETY SECURITY & EMERGENCY SERVICES       |        |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2620 OPERATING BUILDING SERVICES               | 1.000  | 106,029            | 34,270             | 257,392                         | 22,538                         | 8,450                       | 4,114              | 5,165                                   | \$ 437,958                    |
| 2660 SECURITY SERVICES                         | 25.200 | 2,663,640          | 792,749            | 12,341                          | 18,150                         | 18,580                      | 110,600            | 15,814                                  | 3,631,874                     |
| 2690 OTHER OP & MAINT. OF PLANT SERVICES       | 7.250  | 420,631            | 171,475            | 3,000                           | 56,880                         | 2,000                       | 7,750              | (205,909)                               | 455,827                       |
| LOCATION TOTAL                                 | 33.450 | 3,190,300          | 998,494            | 272,733                         | 97,568                         | 29,030                      | 122,464            | (184,930)                               | \$ 4,525,659                  |
| 652 COMMUNITY SCHOOLS                          |        |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2600 OPERATION & MAINTENANCE OF PLANT SERVICES | 0.000  | -                  | -                  | -                               | -                              | -                           | 250,000            | -                                       | \$ 250,000                    |
| LOCATION TOTAL                                 | 0.000  | -                  | -                  | -                               | -                              | -                           | 250,000            | -                                       | \$ 250,000                    |

## General Operating Fund (continued)

### Location Budget by Object (continued)

| LOCATION                                  | FTE       | 0100's<br>SALARIES | 0200's<br>BENEFITS | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES | 0700/0800's<br>PROPERTY &<br>OTHER USES | 2026-27<br>PROPOSED<br>BUDGET |
|-------------------------------------------|-----------|--------------------|--------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|-----------------------------------------|-------------------------------|
| <b>CENTRALIZED SERVICES (continued)</b>   |           |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 668 COMMUNICATION SERVICES                |           |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2100 SUPPORT SERVICES - STUDENTS          | 3.000     | 283,023            | 96,315             | 672,135                         | -                              | -                           | 3,871              | -                                       | \$ 1,055,344                  |
| 2801 SUPPORT SERVICES - CENTRAL: CABINET  | 1.000     | 196,774            | 56,344             | -                               | -                              | -                           | -                  | -                                       | 253,118                       |
| 2820 COMMUNICATION SERVICES               | 4.000     | 419,367            | 142,603            | 5,000                           | -                              | 11,050                      | 19,691             | 1,340                                   | 599,051                       |
| LOCATION TOTAL                            | 8.000     | 899,164            | 295,262            | 677,135                         | -                              | 11,050                      | 23,562             | 1,340                                   | \$ 1,907,513                  |
| 670 GRANTS ADMINISTRATION                 |           |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2323 STATE & FEDERAL RELATIONS SERVICES   | 0.750     | 104,043            | 32,739             | -                               | -                              | 1,000                       | 1,500              | -                                       | \$ 139,282                    |
| LOCATION TOTAL                            | 0.750     | 104,043            | 32,739             | -                               | -                              | 1,000                       | 1,500              | -                                       | \$ 139,282                    |
| 685 STUDENT ENROLLMENT CENTER             |           |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2114 STUDENT ACCOUNTING SERVICES          | 7.000     | 732,979            | 241,310            | 22,508                          | 1,220                          | 5,400                       | 8,500              | 750                                     | \$ 1,012,667                  |
| LOCATION TOTAL                            | 7.000     | 732,979            | 241,310            | 22,508                          | 1,220                          | 5,400                       | 8,500              | 750                                     | \$ 1,012,667                  |
| 686 PROFESSIONAL LEARNING                 |           |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2200 SUPPORT SERVICES - INSTRUCTIONAL ST  | 0.000     | 51,286             | 12,309             | 22,000                          | -                              | 9,500                       | 3,852              | 4,500                                   | \$ 103,447                    |
| 2830 STAFF SERVICES                       | 2.750     | 415,336            | 113,703            | 7,000                           | 1,000                          | 6,000                       | 12,825             | 3,600                                   | 559,464                       |
| LOCATION TOTAL                            | 2.750     | 466,622            | 126,012            | 29,000                          | 1,000                          | 15,500                      | 16,677             | 8,100                                   | \$ 662,911                    |
| 687 HUMAN RESOURCES                       |           |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2213 INSTRUCTIONAL STAFF TRAINING SERVICE | 0.000     | -                  | 257,987            | -                               | -                              | -                           | -                  | -                                       | \$ 257,987                    |
| 2318 STAFF RELATIONS & NEGOTIATIONS SERV  | 2.313     | 232,502            | 74,521             | 16,576                          | -                              | -                           | 500                | -                                       | 324,099                       |
| 2801 SUPPORT SERVICES - CENTRAL: CABINET  | 2.000     | 364,995            | 108,703            | -                               | -                              | -                           | -                  | -                                       | 473,698                       |
| 2830 STAFF SERVICES                       | 15.500    | 1,742,032          | 561,480            | 63,772                          | 6,010                          | 12,843                      | 30,480             | 7,650                                   | 2,424,267                     |
| 2832 RECRUITMENT/PLACEMENT SVC            | 1.100     | 184,721            | 54,626             | 21,000                          | -                              | 32,780                      | 44,300             | 10,000                                  | 347,427                       |
| 2839 OTHER STAFF SERVICES                 | 0.000     | -                  | -                  | 4,000                           | -                              | -                           | -                  | 1,550                                   | 5,550                         |
| 2910 VOLUNTEER SERVICES                   | 0.000     | -                  | -                  | -                               | -                              | -                           | 62,700             | -                                       | 62,700                        |
| LOCATION TOTAL                            | 20.913    | 2,524,250          | 1,057,317          | 105,348                         | 6,010                          | 45,623                      | 137,980            | 19,200                                  | \$ 3,895,728                  |
| 688 BUDGET SERVICES                       |           |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2513 BUDGETING SERVICES                   | 5.900     | 681,621            | 216,377            | 14,700                          | -                              | 8,850                       | 43,900             | 2,000                                   | \$ 967,448                    |
| LOCATION TOTAL                            | 5.900     | 681,621            | 216,377            | 14,700                          | -                              | 8,850                       | 43,900             | 2,000                                   | \$ 967,448                    |
| 689 INFORMATION TECHNOLOGY                |           |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 0010 GEN ELEMENTARY EDUC                  | 0.000     | -                  | -                  | -                               | -                              | -                           | -                  | 146,000                                 | \$ 146,000                    |
| 0020 GEN MIDDLE EDUCATION                 | 0.000     | -                  | -                  | -                               | -                              | -                           | -                  | 146,000                                 | 146,000                       |
| 0030 GEN HIGH SCHOOL EDUCATION            | 0.000     | -                  | -                  | -                               | -                              | -                           | -                  | 146,000                                 | 146,000                       |
| 1700 SPECIAL EDUCATION                    | 0.000     | -                  | -                  | -                               | -                              | -                           | -                  | 30,000                                  | 30,000                        |
| 2220 EDUCATIONAL LIBRARY SERVICES         | 8.000     | 657,707            | 271,575            | -                               | -                              | -                           | -                  | -                                       | 929,282                       |
| 2240 INSTRUCTION-RELATED TECHNOLOGY       | 0.000     | -                  | -                  | -                               | -                              | -                           | -                  | 365,000                                 | 365,000                       |
| 2801 SUPPORT SERVICES - CENTRAL: CABINET  | 2.000     | 321,927            | 96,422             | -                               | -                              | -                           | -                  | -                                       | 418,349                       |
| 2841 SUPERVISING INFO SYS SERVICES        | 6.000     | 806,039            | 251,836            | 179,299                         | 3,000                          | 34,850                      | 183,443            | 14,550                                  | 1,473,017                     |
| 2842 SYSTEM ANALYSIS SERVICES             | 4.000     | 565,314            | 187,614            | 20,910                          | -                              | 6,600                       | 2,400              | 800                                     | 783,638                       |
| 2843 PROGRAMMING SERVICES                 | 12.000    | 1,690,107          | 548,108            | 13,858                          | -                              | 24,250                      | 3,314,786          | 2,100                                   | 5,593,209                     |
| 2844 OPERATIONS SERVICES                  | 4.000     | 483,123            | 160,551            | 39,250                          | -                              | 417,275                     | 574,511            | 6,000                                   | 1,680,710                     |
| 2845 TELECOMMUNICATION SERVICES           | 0.000     | -                  | -                  | -                               | -                              | 80,000                      | -                  | -                                       | 80,000                        |
| 2849 OTHER INFORMATION SERVICES           | 14.000    | 1,497,882          | 550,434            | 55,000                          | -                              | 33,000                      | 2,300              | 151,200                                 | 2,289,816                     |
| LOCATION TOTAL                            | 50.000    | 6,022,099          | 2,066,540          | 308,317                         | 3,000                          | 595,975                     | 4,077,440          | 1,007,650                               | \$ 14,081,021                 |
| 690 ACCOUNTING SERVICES                   |           |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2515 PAYROLL SERVICES                     | 6.000     | 615,677            | 204,913            | -                               | -                              | 3,000                       | -                  | -                                       | \$ 823,590                    |
| 2516 FINANCIAL ACCOUNTING SERVICES        | 8.500     | 855,272            | 284,194            | 6,893                           | 6,100                          | 29,186                      | 10,400             | 9,980                                   | 1,202,025                     |
| LOCATION TOTAL                            | 14.500    | 1,470,949          | 489,107            | 6,893                           | 6,100                          | 32,186                      | 10,400             | 9,980                                   | \$ 2,025,615                  |
| 695 SUPPLY CHAIN MANAGEMENT               |           |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2520 PURCHASING SERVICES                  | 4.000     | 367,127            | 125,602            | -                               | 750                            | 17,400                      | 8,900              | 1,100                                   | \$ 520,879                    |
| LOCATION TOTAL                            | 4.000     | 367,127            | 125,602            | -                               | 750                            | 17,400                      | 8,900              | 1,100                                   | \$ 520,879                    |
| 698 HEALTH SERVICES                       |           |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2100 SUPPORT SERVICES - STUDENTS          | 1.000     | 70,675             | 26,234             | -                               | -                              | -                           | -                  | -                                       | \$ 96,909                     |
| 2134 NURSING SERVICES                     | 11.900    | 1,127,199          | 378,844            | -                               | 1,250                          | 12,930                      | 34,076             | 2,750                                   | 1,557,049                     |
| 2139 OTHER HEALTH SERVICES                | 9.700     | 766,657            | 278,314            | 163,350                         | 3,000                          | 19,500                      | 15,500             | 74,899                                  | 1,321,220                     |
| 2200 SUPPORT SERVICES - INSTRUCTIONAL ST  | 0.000     | -                  | -                  | -                               | -                              | -                           | -                  | 5,850                                   | 5,850                         |
| 2213 INSTRUCTIONAL STAFF TRAINING SERVICE | 0.000     | -                  | -                  | 5,000                           | -                              | -                           | -                  | 500                                     | 5,500                         |
| LOCATION TOTAL                            | 22.600    | 1,964,531          | 683,392            | 168,350                         | 4,250                          | 32,430                      | 49,576             | 83,999                                  | \$ 2,986,528                  |
| LEVEL TOTAL                               | 569.717   | 66,004,058         | 21,437,395         | 3,501,330                       | 464,264                        | 2,226,435                   | 10,210,369         | 1,570,853                               | 105,414,704                   |
| <b>SERVICE CENTERS</b>                    |           |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 791 WAREHOUSE                             |           |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 2530 WAREHOUSING/DISTRIBUTING             | 6.000     | 516,262            | 178,374            | 5,000                           | 14,000                         | 5,200                       | 4,600              | 40,500                                  | \$ 763,936                    |
| 2535 WAREHOUSE INVENTORY ADJ              | 0.000     | -                  | -                  | -                               | -                              | -                           | 16,157             | -                                       | 16,157                        |
| LOCATION TOTAL                            | 6.000     | 516,262            | 178,374            | 5,000                           | 14,000                         | 5,200                       | 20,757             | 40,500                                  | \$ 780,093                    |
| LEVEL TOTAL                               | 6.000     | 516,262            | 178,374            | 5,000                           | 14,000                         | 5,200                       | 20,757             | 40,500                                  | \$ 780,093                    |
| <b>DISTRICT-WIDE COSTS</b>                |           |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 809 DISTRICT ALLOCATIONS                  | 0.000     | 14,606,111         | 842,051            | 4,658,518                       | 291,000                        | 280,500                     | 7,716,621          | (31,778,098)                            | \$ (3,383,297)                |
| LOCATION TOTAL                            | 0.000     | 14,606,111         | 842,051            | 4,658,518                       | 291,000                        | 280,500                     | 7,716,621          | (31,778,098)                            | \$ (3,383,297)                |
| <b>OTHER OPERATIONAL UNITS</b>            |           |                    |                    |                                 |                                |                             |                    |                                         |                               |
| 970 SOMBRERO MARSH BUILDING               | 0.000     | -                  | -                  | -                               | 14,186                         | -                           | 8,368              | -                                       | \$ 22,554                     |
| 971 EDUCATION CENTER BUILDING             | 4.000     | 275,143            | 105,308            | -                               | 122,846                        | -                           | 183,607            | 500                                     | 687,404                       |
| 974 TRANSITIONS BUILDING                  | 0.000     | -                  | -                  | -                               | 1,363                          | -                           | 2,153              | -                                       | 3,516                         |
| 975 HALYCON BUILDING                      | 0.500     | 31,296             | 12,203             | -                               | 17,077                         | -                           | 18,668             | -                                       | 79,244                        |
| 990 CHINOOK WEST                          | 0.000     | -                  | -                  | 292,884                         | -                              | -                           | -                  | -                                       | 292,884                       |
| LEVEL TOTAL                               | 4.500     | 306,439            | 117,511            | 292,884                         | 155,472                        | -                           | 212,796            | 500                                     | \$ 1,085,602                  |
| GRAND TOTAL                               | 2,792.131 | \$ 283,915,660     | \$ 90,474,603      | \$ 8,477,826                    | \$ 4,519,256                   | \$ 2,604,597                | \$ 26,129,087      | \$ (29,889,874)                         | \$ 386,231,155                |



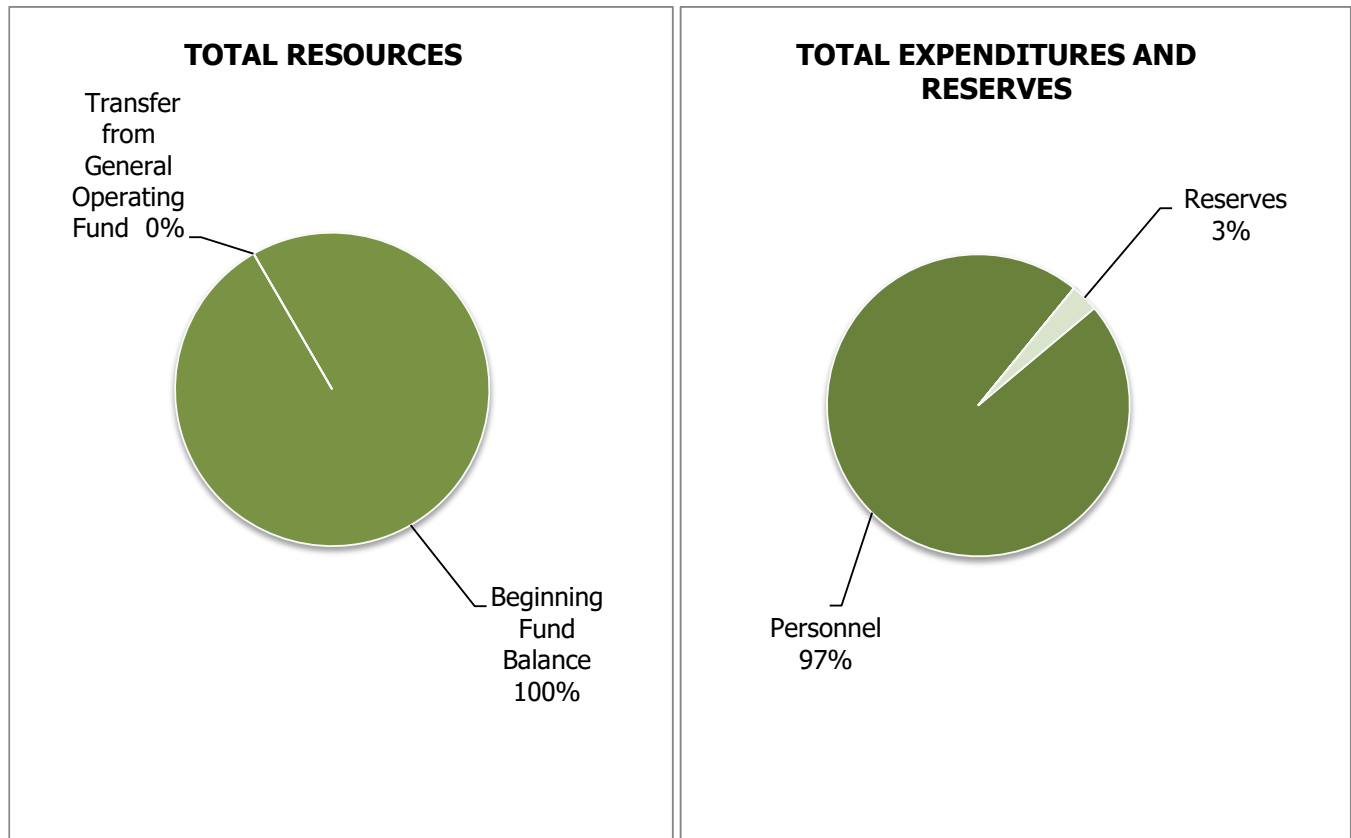
## PERA On-Behalf Fund

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.

|                                             | 2022-23<br>AUDITED<br>ACTUAL | 2023-24<br>AUDITED<br>ACTUAL | 2024-25<br>AUDITED<br>ACTUAL | 2025-26<br>ESTIMATED<br>ACTUAL | 2026-27<br>PROPOSED<br>BUDGET |
|---------------------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------------------------------|
| BEGINNING FUND BALANCE                      | \$ -                         | \$ -                         | \$ -                         | \$ -                           | \$ -                          |
| REVENUE:                                    |                              |                              |                              |                                |                               |
| PERA On-Behalf Payments                     | \$ 15,601,944                | \$ 1,271,801                 | \$ 5,526,864                 | \$ 6,000,000                   | \$ 6,000,000                  |
| TOTAL REVENUE                               | \$ 15,601,944                | \$ 1,271,801                 | \$ 5,526,864                 | \$ 6,000,000                   | \$ 6,000,000                  |
| TOTAL RESOURCES                             | <u>\$ 15,601,944</u>         | <u>\$ 1,271,801</u>          | <u>\$ 5,526,864</u>          | <u>\$ 6,000,000</u>            | <u>\$ 6,000,000</u>           |
| EXPENDITURES:                               |                              |                              |                              |                                |                               |
| PERA On-Behalf Payments                     | \$ 15,601,944                | \$ 1,271,801                 | \$ 5,526,864                 | \$ 6,000,000                   | \$ 6,000,000                  |
| TOTAL EXPENDITURES                          | <u>\$ 15,601,944</u>         | <u>\$ 1,271,801</u>          | <u>\$ 5,526,864</u>          | <u>\$ 6,000,000</u>            | <u>\$ 6,000,000</u>           |
| EMERGENCY RESERVE                           | \$ -                         | \$ -                         | \$ -                         | \$ -                           | \$ -                          |
| TOTAL RESERVES                              | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                    | <u>\$ -</u>                   |
| TOTAL EXPENDITURES AND<br>EMERGENCY RESERVE | <u>\$ 15,601,944</u>         | <u>\$ 1,271,801</u>          | <u>\$ 5,526,864</u>          | <u>\$ 6,000,000</u>            | <u>\$ 6,000,000</u>           |
| ENDING BALANCE                              | \$ -                         | \$ -                         | \$ -                         | \$ -                           | \$ -                          |

## Differentiated School Support Fund

The Differentiated School Support Fund was created in FY 2021-22 and is used to track spending of resources allocated to schools as part of the district's Strategic Plan. Through a tiered system of school requirements, supports, and accountability metrics which drive the allocation of resources, the goal is to help close the opportunity and achievement gap in the District. A weighted and differentiated funding model was implemented to distribute resources to schools identified with differentiated levels of Flexible, Targeted, and High support needs





**Differentiated School Support Fund (continued)**

|                                             | 2022-23<br>AUDITED<br>ACTUAL | 2023-24<br>AUDITED<br>ACTUAL | 2024-25<br>AUDITED<br>ACTUAL | 2025-26<br>ESTIMATED<br>ACTUAL | 2026-27<br>PROPOSED<br>BUDGET |
|---------------------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------------------------------|
| BEGINNING FUND BALANCE                      | \$ 14,414,794                | \$ 11,226,033                | \$ 17,228,634                | \$ 13,060,688                  | <b>\$ 17,060,688</b>          |
| REVENUE:                                    |                              |                              |                              |                                |                               |
| Transfer From General Operating Fund        | \$ -                         | \$ 10,000,000                | \$ -                         | \$ 9,000,000                   | <b>\$ -</b>                   |
| TOTAL REVENUE                               | \$ -                         | \$ 10,000,000                | \$ -                         | \$ 9,000,000                   | <b>\$ -</b>                   |
| TOTAL RESOURCES                             | <u>\$ 14,414,794</u>         | <u>\$ 21,226,033</u>         | <u>\$ 17,228,634</u>         | <u>\$ 22,060,688</u>           | <b>\$ 17,060,688</b>          |
| EXPENDITURES:                               |                              |                              |                              |                                |                               |
| Personnel                                   | \$ 3,052,388                 | \$ 3,694,234                 | \$ 4,167,946                 | \$ 5,000,000                   | <b>\$ 5,315,315</b>           |
| Purchased Services                          | 82,622                       | 171,220                      | -                            | -                              | <b>-</b>                      |
| Supplies and Other                          | 53,751                       | 131,945                      | -                            | -                              | <b>-</b>                      |
| TOTAL EXPENDITURES                          | <u>\$ 3,188,761</u>          | <u>\$ 3,997,399</u>          | <u>\$ 4,167,946</u>          | <u>\$ 5,000,000</u>            | <b>\$ 5,315,315</b>           |
| EMERGENCY RESERVE                           | \$ -                         | \$ -                         | \$ -                         | \$ -                           | <b>\$ 159,459</b>             |
| TOTAL RESERVES                              | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                    | <b>\$ 159,459</b>             |
| TOTAL EXPENDITURES AND<br>EMERGENCY RESERVE | <u>\$ 3,188,761</u>          | <u>\$ 3,997,399</u>          | <u>\$ 4,167,946</u>          | <u>\$ 5,000,000</u>            | <b>\$ 5,474,774</b>           |
| ENDING BALANCE                              | <u>\$ 11,226,033</u>         | <u>\$ 17,228,634</u>         | <u>\$ 13,060,688</u>         | <u>\$ 17,060,688</u>           | <b>\$ 11,585,914</b>          |

## Athletics Fund

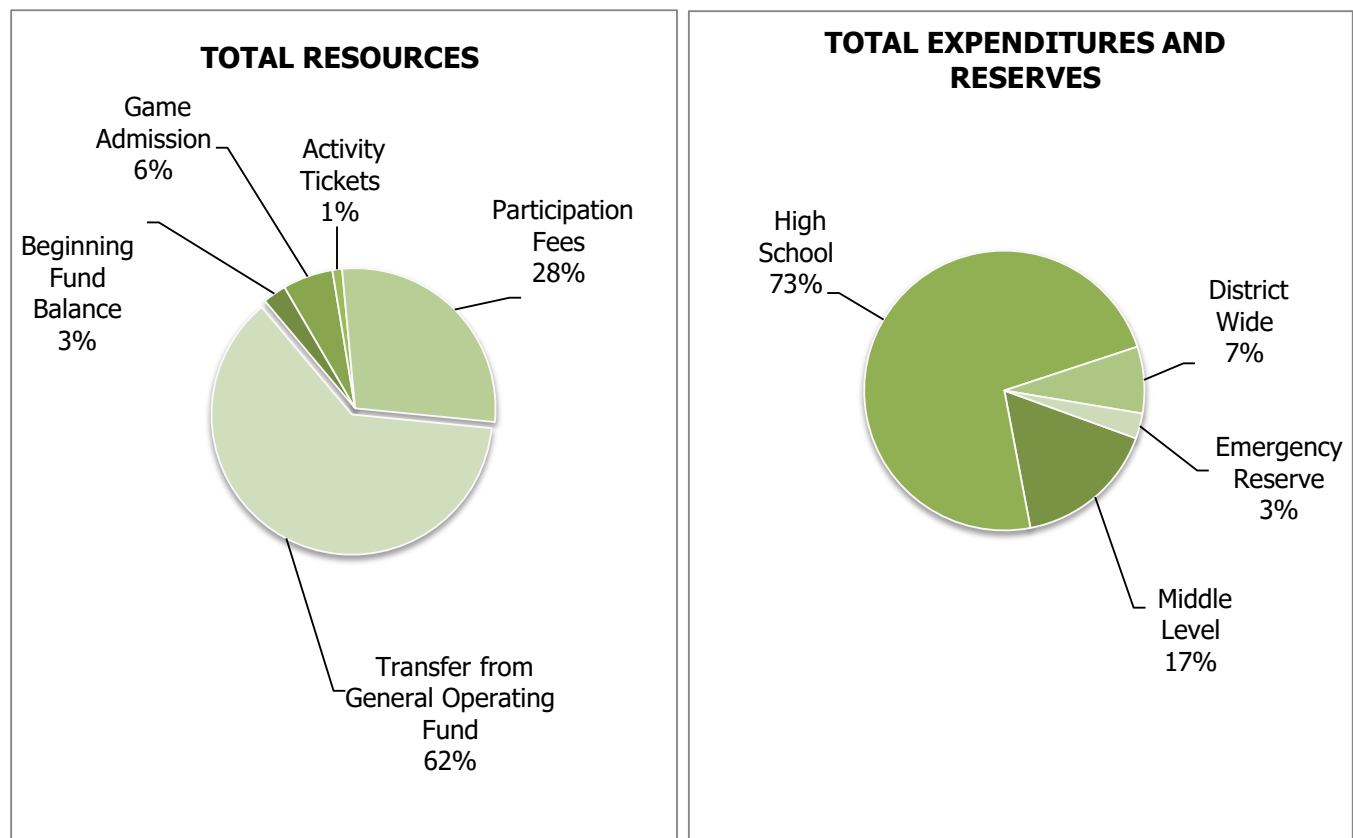
The budget reflects a transfer amount from the General Operating Fund of \$2.9M to cover Athletic program expenses. All Charter School athletic program expenditures are reflected in the Charter School Fund.

### 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
- 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)
- 65 percent of the athletic budget is funded from a transfer from the General Operating Fund





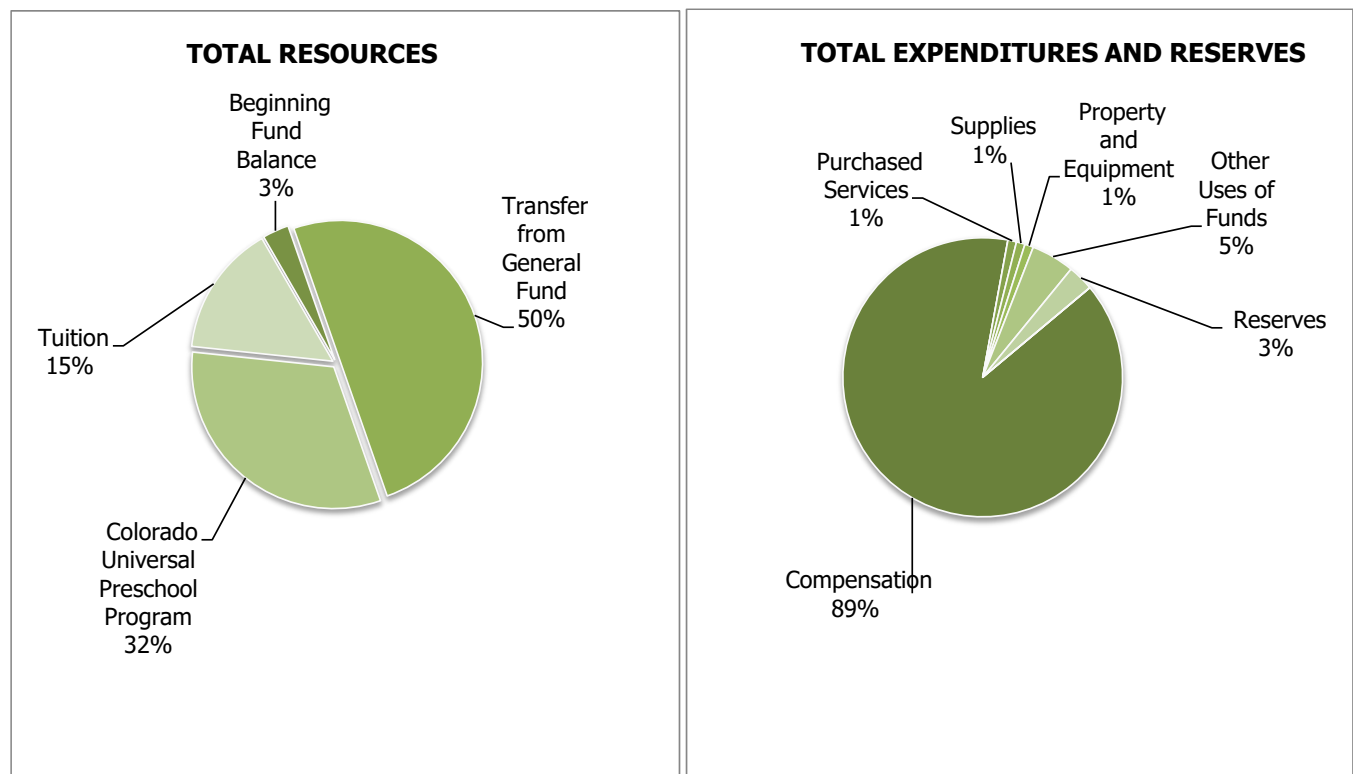
## Athletics Fund (continued)

|                                             | 2022-23<br>AUDITED<br>ACTUAL | 2023-24<br>AUDITED<br>ACTUAL | 2024-25<br>AUDITED<br>ACTUAL | 2025-26<br>ESTIMATED<br>ACTUAL | 2026-27<br>PROPOSED<br>BUDGET |
|---------------------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------------------------------|
| BEGINNING FUND BALANCE                      | \$ 99,285                    | \$ 146,107                   | \$ 147,342                   | \$ 126,215                     | \$ 135,604                    |
| REVENUE:                                    |                              |                              |                              |                                |                               |
| Game Admission                              | \$ 230,971                   | \$ 237,634                   | \$ 240,074                   | \$ 285,159                     | \$ 269,181                    |
| Activity Tickets                            | 54,355                       | 49,490                       | 51,855                       | 51,720                         | 51,720                        |
| Participation Fees                          | 951,879                      | 1,065,129                    | 1,094,375                    | 1,272,040                      | 1,272,040                     |
| Transfer from General Operating Fund        | 2,040,610                    | 2,448,218                    | 2,619,821                    | 2,895,806                      | 2,880,708                     |
| TOTAL REVENUE                               | \$ 3,277,815                 | \$ 3,800,471                 | \$ 4,006,125                 | \$ 4,504,725                   | \$ 4,473,649                  |
| TOTAL RESOURCES                             | \$ 3,377,100                 | \$ 3,946,578                 | \$ 4,153,467                 | \$ 4,630,940                   | \$ 4,609,253                  |
| EXPENDITURES:                               |                              |                              |                              |                                |                               |
| Middle School                               | \$ 367,049                   | \$553,449                    | \$579,989                    | \$578,887                      | \$747,106                     |
| High School                                 | 2,598,033                    | 2,964,764                    | 3,146,572                    | 3,599,931                      | 3,340,861                     |
| District Wide                               | 265,911                      | 281,023                      | 300,691                      | 316,518                        | 387,077                       |
| TOTAL EXPENDITURES                          | \$ 3,230,993                 | \$3,799,236                  | \$4,027,252                  | \$4,495,336                    | \$ 4,475,044                  |
| EMERGENCY RESERVE                           | \$ -                         | \$ -                         | \$ -                         | \$ -                           | \$ 134,209                    |
| TOTAL RESERVES                              | \$ -                         | \$ -                         | \$ -                         | \$ -                           | \$ 134,209                    |
| TOTAL EXPENDITURES AND<br>EMERGENCY RESERVE | \$ 3,230,993                 | \$ 3,799,236                 | \$ 4,027,252                 | \$ 4,495,336                   | \$ 4,609,253                  |
| ENDING BALANCE                              | \$ 146,107                   | \$ 147,342                   | \$ 126,215                   | \$ 135,604                     | \$ -                          |

## 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 2026-27. Preschool Enrichment will continue to be combined with Half-day Preschool. Combined student attendance will be 163 days. We will have preschool programming at 24 schools, and at 14 of those schools, there will be a preschool enrichment classroom. At Community Montessori Elementary, tuition rates were increased by 6.4 percent for half-day students, and 4.24 percent for full-day students. At the remaining schools, tuition rates were increased by 5.82 percent, for both half-day and full-day students. The Colorado Department of Early Childhood hasn't announced their rate increase for the 2027 school year. The General Fund will transfer \$8.0M in the current budget year to support Preschool at the District, including increases in compensation and health insurance costs for Preschool Enrichment and Universal Preschool programming.



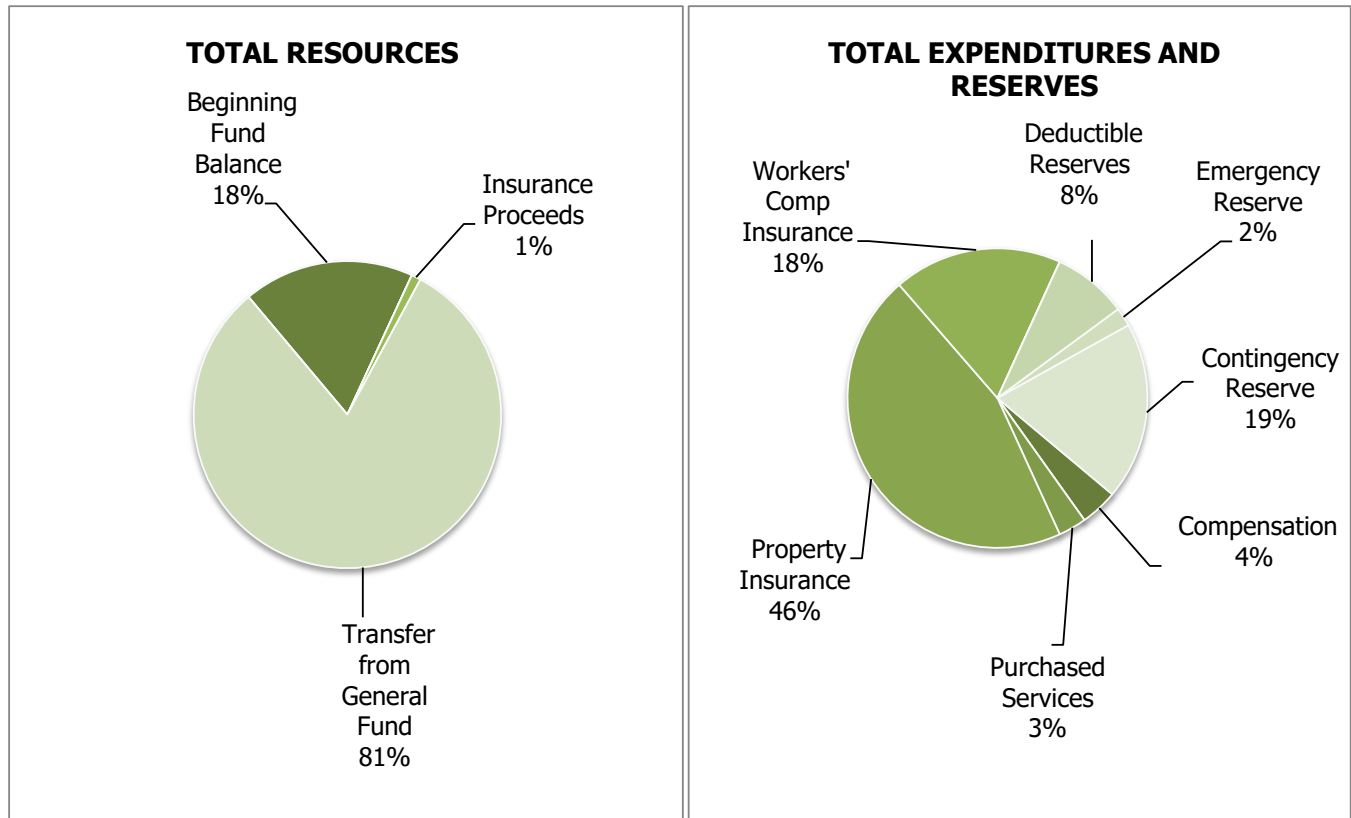


**Preschool Fund (continued)**

|                                                       | 2022-23<br>AUDITED<br>ACTUAL | 2023-24<br>AUDITED<br>ACTUAL | 2024-25<br>AUDITED<br>ACTUAL | 2025-26<br>ESTIMATED<br>ACTUAL | 2026-27<br>PROPOSED<br>BUDGET |
|-------------------------------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------------------------------|
| BEGINNING FUND BALANCE                                | \$ 354,778                   | \$ 256,225                   | \$ 519,442                   | \$ 542,929                     | <b>\$ 453,856</b>             |
| REVENUE:                                              |                              |                              |                              |                                |                               |
| Transfer from General Operating Fund                  | \$ 4,568,645                 | \$ 4,966,568                 | \$ 6,713,200                 | \$ 7,177,740                   | <b>\$ 8,116,287</b>           |
| Per Pupil Funding - Colorado Preschool Program        | 2,276,511                    | -                            | -                            | -                              | -                             |
| Colorado Universal Preschool Program                  | -                            | 5,898,328                    | 5,836,382                    | 5,572,946                      | <b>5,190,143</b>              |
| One-Time Funding Child Care Sustainability Grant      | 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                                               | 879,775                      | 769,478                      | 2,058,503                    | 2,108,089                      | <b>2,488,244</b>              |
| TOTAL REVENUE                                         | <u>\$ 8,115,344</u>          | <u>\$ 12,212,817</u>         | <u>\$ 14,787,481</u>         | <u>\$ 15,304,325</u>           | <b>\$ 15,794,674</b>          |
| TOTAL RESOURCES                                       | <u>\$ 8,470,122</u>          | <u>\$ 12,469,042</u>         | <u>\$ 15,306,923</u>         | <u>\$ 15,847,254</u>           | <b>\$ 16,248,530</b>          |
| EXPENDITURES:                                         |                              |                              |                              |                                |                               |
| Personnel                                             | \$ 7,261,247                 | \$ 10,770,345                | \$ 13,423,435                | \$ 14,253,655                  | <b>\$ 14,640,812</b>          |
| Purchased Services                                    | 488,754                      | 76,339                       | 49,019                       | 71,350                         | <b>71,350</b>                 |
| Supplies                                              | 156,971                      | 135,751                      | 193,368                      | 239,489                        | <b>240,697</b>                |
| Property and Equipment                                | 181,597                      | 157,494                      | 44,640                       | 1,700                          | <b>1,700</b>                  |
| Other Uses of Funds                                   | 73,859                       | 758,202                      | 1,053,532                    | 827,204                        | <b>845,199</b>                |
| TOTAL EXPENDITURES                                    | <u>\$ 8,162,428</u>          | <u>\$ 11,898,131</u>         | <u>\$ 14,763,994</u>         | <u>\$ 15,393,398</u>           | <b>\$ 15,799,758</b>          |
| RESERVES:                                             |                              |                              |                              |                                |                               |
| Emergency Reserves                                    | \$ -                         | \$ -                         | \$ -                         | \$ -                           | <b>\$ 448,772</b>             |
| TOTAL RESERVES                                        | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                    | <b>\$ 448,772</b>             |
| TRANSFERS:                                            |                              |                              |                              |                                |                               |
| To Risk Management Fund                               | \$ 38,170                    | \$ 38,170                    | \$ -                         | \$ -                           | <b>\$ -</b>                   |
| To Capital Reserve Fund                               | 13,299                       | 13,299                       | -                            | -                              | <b>-</b>                      |
| TOTAL TRANSFERS                                       | <u>\$ 51,469</u>             | <u>\$ 51,469</u>             | <u>\$ -</u>                  | <u>\$ -</u>                    | <b>\$ -</b>                   |
| TOTAL EXPENDITURES/EMERGENCY<br>RESERVE AND TRANSFERS | <u>\$ 8,213,897</u>          | <u>\$ 11,949,600</u>         | <u>\$ 14,763,994</u>         | <u>\$ 15,393,398</u>           | <b>\$ 16,248,530</b>          |
| ENDING BALANCE                                        | <u>\$ 256,225</u>            | <u>\$ 519,442</u>            | <u>\$ 542,929</u>            | <u>\$ 453,856</u>              | <b>\$ -</b>                   |

## 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.



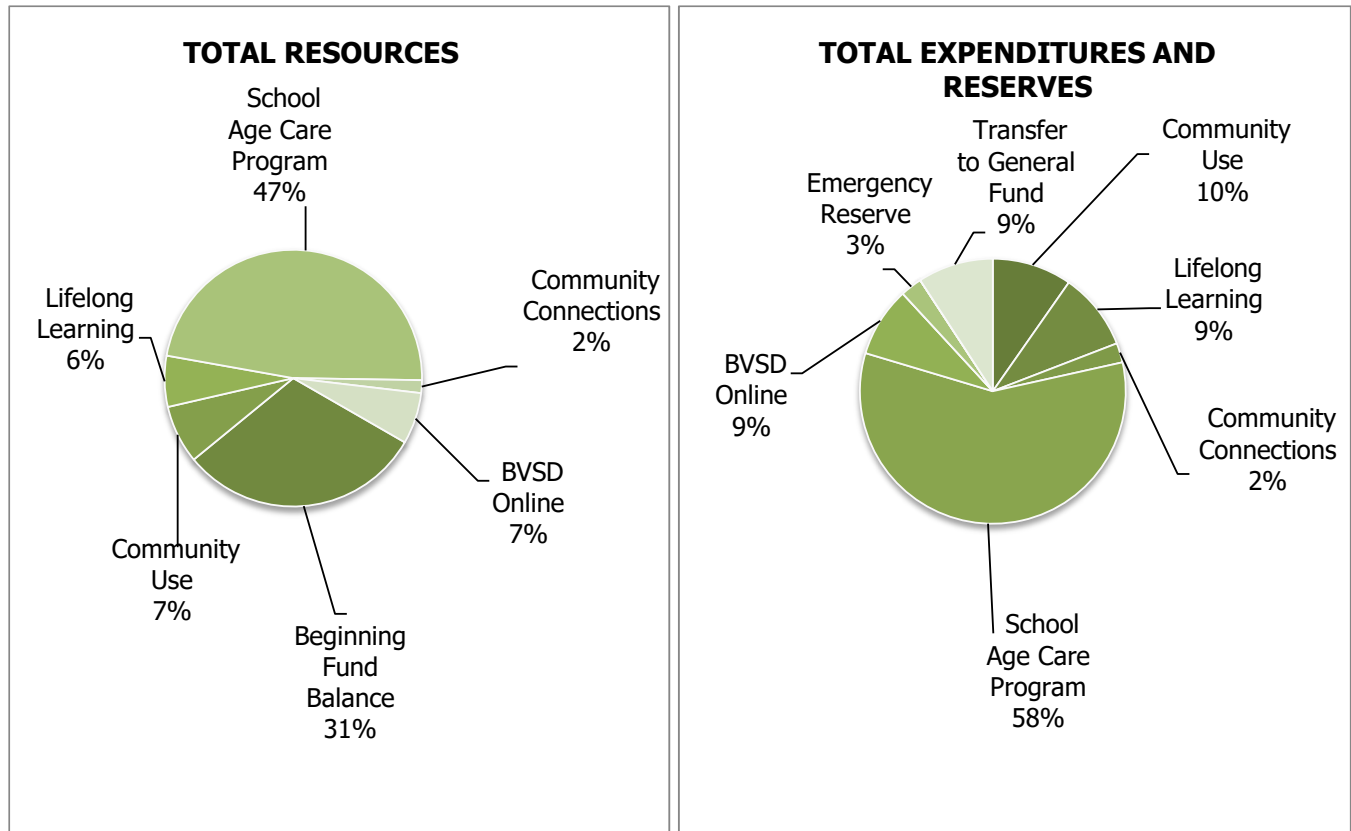


**Risk Management Fund (continued)**

|                                             | 2022-23<br>AUDITED<br>ACTUAL | 2023-24<br>AUDITED<br>ACTUAL | 2024-25<br>AUDITED<br>ACTUAL | 2025-26<br>ESTIMATED<br>ACTUAL | 2026-27<br>PROPOSED<br>BUDGET |
|---------------------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------------------------------|
| BEGINNING FUND BALANCE                      | \$ 2,990,467                 | \$ 2,183,044                 | \$ 1,114,176                 | \$ 1,610,678                   | \$ 1,698,444                  |
| REVENUE:                                    |                              |                              |                              |                                |                               |
| Miscellaneous Local                         | \$ 426,029                   | \$ 572,907                   | \$ 1,809                     | \$ 2,000                       | \$ 2,000                      |
| Insurance Proceeds                          | 217,480                      | 287,084                      | 788,733                      | 75,000                         | 75,000                        |
| Transfer from Preschool Fund                | 38,170                       | 38,170                       | -                            | -                              | -                             |
| Transfer from General Operating Fund        | 4,915,896                    | 4,965,896                    | 7,410,366                    | 7,840,366                      | 7,840,366                     |
| TOTAL REVENUE                               | \$ 5,597,575                 | \$ 5,864,057                 | \$ 8,200,908                 | \$ 7,917,366                   | \$ 7,917,366                  |
| TOTAL RESOURCES                             | \$ 8,588,042                 | \$ 8,047,101                 | \$ 9,315,084                 | \$ 9,528,044                   | \$ 9,615,810                  |
| EXPENDITURES:                               |                              |                              |                              |                                |                               |
| Personnel                                   | \$ 735,731                   | \$ 732,483                   | \$ 285,248                   | \$ 318,045                     | \$ 349,568                    |
| Purchased Services                          | 273,554                      | 218,165                      | 115,702                      | 325,000                        | 325,000                       |
| Property Insurance                          | 2,779,850                    | 3,134,778                    | 3,777,118                    | 4,474,394                      | 4,252,982                     |
| Workers' Comp Insurance                     | 1,914,525                    | 2,071,430                    | 2,170,628                    | 1,999,161                      | 1,765,882                     |
| Supplies                                    | 6,694                        | 2,502                        | 1,214                        | 10,000                         | 10,000                        |
| Other Objects                               | 1,289                        | 1,595                        | -                            | 3,000                          | 3,000                         |
| Deductible Reserves                         | 693,355                      | 771,972                      | 1,354,496                    | 700,000                        | 800,000                       |
| TOTAL EXPENDITURES                          | \$ 6,404,998                 | \$ 6,932,925                 | \$ 7,704,406                 | \$ 7,829,600                   | \$ 7,506,432                  |
| EMERGENCY RESERVE                           | \$ -                         | \$ -                         | \$ -                         | \$ -                           | \$ 235,000                    |
| CONTINGENCY RESERVE                         | -                            | -                            | -                            | -                              | 1,874,378                     |
| TOTAL RESERVES                              | \$ -                         | \$ -                         | \$ -                         | \$ -                           | \$ 2,109,378                  |
| TOTAL EXPENDITURES AND<br>EMERGENCY RESERVE | \$ 6,404,998                 | \$ 6,932,925                 | \$ 7,704,406                 | \$ 7,829,600                   | \$ 9,615,810                  |
| ENDING BALANCE                              | \$ 2,183,044                 | \$ 1,114,176                 | \$ 1,610,678                 | \$ 1,698,444                   | \$ -                          |

## 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. FY27 includes a transfer to General Fund of \$850,475, compensation was adjusted to reflect an annual step and benefit rate increase.





**Community Schools Fund (continued)**

|                                                       | 2022-23<br>AUDITED<br>ACTUAL | 2023-24<br>AUDITED<br>ACTUAL | 2024-25<br>AUDITED<br>ACTUAL | 2025-26<br>ESTIMATED<br>ACTUAL | 2026-27<br>PROPOSED<br>BUDGET |
|-------------------------------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------------------------------|
| BEGINNING FUND BALANCE                                | \$ 2,843,853                 | \$ 3,715,001                 | \$ 3,504,377                 | \$ 3,720,043                   | <b>\$ 4,298,472</b>           |
| REVENUE:                                              |                              |                              |                              |                                |                               |
| Community Use                                         | \$ 807,065                   | \$ 891,896                   | \$ 998,108                   | \$ 848,950                     | <b>\$ 998,896</b>             |
| Lifelong Learning                                     | 1,099,663                    | 1,018,504                    | 824,845                      | 882,000                        | <b>875,000</b>                |
| School Age Care Program                               | 4,227,444                    | 4,959,742                    | 5,818,887                    | 6,286,533                      | <b>6,462,376</b>              |
| Community Connections:                                |                              |                              |                              |                                |                               |
| A Student Resource Guide                              | 16,203                       | 15,225                       | 14,059                       | 15,152                         | <b>220,000</b>                |
| BVSD Online                                           | -                            | -                            | -                            | 796,043                        | <b>883,785</b>                |
| Preschool Care                                        | 694,508                      | 1,618,674                    | -                            | -                              | -                             |
| Infant/Toddler Care                                   | 458,441                      | 279,166                      | -                            | -                              | -                             |
| Print Shop                                            | -                            | -                            | 41,107                       | -                              | -                             |
| Federal Grant Proceeds                                | 1,387,800                    | 229,838                      | -                            | -                              | -                             |
| TOTAL REVENUE                                         | \$ 8,691,124                 | \$ 9,013,045                 | \$ 7,697,006                 | \$ 8,828,678                   | <b>\$ 9,440,057</b>           |
| TOTAL RESOURCES                                       | <u>\$ 11,534,977</u>         | <u>\$ 12,728,046</u>         | <u>\$ 11,201,383</u>         | <u>\$ 12,548,721</u>           | <b><u>\$ 13,738,529</u></b>   |
| EXPENDITURES:                                         |                              |                              |                              |                                |                               |
| Community Use                                         | \$ 574,267                   | \$ 644,572                   | \$ 789,273                   | \$ 827,248                     | <b>\$ 896,419</b>             |
| Lifelong Learning                                     | 1,157,223                    | 1,045,857                    | 864,695                      | 935,515                        | <b>872,696</b>                |
| Community Connections                                 |                              |                              |                              |                                |                               |
| -A Student Resource Guide                             | 25,877                       | 28,613                       | 14,954                       | 15,115                         | <b>219,924</b>                |
| School Age Care Program                               | 3,913,219                    | 4,180,100                    | 4,685,053                    | 5,092,774                      | <b>5,377,522</b>              |
| BVSD Online                                           | -                            | -                            | -                            | 574,122                        | <b>814,025</b>                |
| Preschool Care                                        | 1,134,560                    | 2,284,728                    | -                            | -                              | -                             |
| Infant/Toddler Care                                   | 814,830                      | 784,799                      | -                            | -                              | -                             |
| Print Shop                                            | -                            | -                            | 321,890                      | -                              | -                             |
| TOTAL EXPENDITURES                                    | <u>\$ 7,619,976</u>          | <u>\$ 8,968,669</u>          | <u>\$ 6,675,865</u>          | <u>\$ 7,444,774</u>            | <b><u>\$ 8,180,586</u></b>    |
| EMERGENCY RESERVE                                     | \$ -                         | \$ -                         | \$ -                         | \$ -                           | <b>\$ 245,418</b>             |
| TRANSFERS:                                            |                              |                              |                              |                                |                               |
| To General Operating Fund                             | \$ 200,000                   | \$ 255,000                   | \$ 805,475                   | \$ 805,475                     | <b>\$ 850,475</b>             |
| TOTAL TRANSFERS                                       | <u>\$ 200,000</u>            | <u>\$ 255,000</u>            | <u>\$ 805,475</u>            | <u>\$ 805,475</u>              | <b><u>\$ 850,475</u></b>      |
| TOTAL EXPENDITURES/EMERGENCY<br>RESERVE AND TRANSFERS | <u>\$ 7,819,976</u>          | <u>\$ 9,223,669</u>          | <u>\$ 7,481,340</u>          | <u>\$ 8,250,249</u>            | <b><u>\$ 9,276,479</u></b>    |
| ENDING BALANCE                                        | <u>\$ 3,715,001</u>          | <u>\$ 3,504,377</u>          | <u>\$ 3,720,043</u>          | <u>\$ 4,298,472</u>            | <b><u>\$ 4,462,050</u></b>    |

## Community Schools Fund (continued)

### Community Use Facility Rates

| <b>Fields</b>         | <b>Price/Hr</b> | <b>Stadium/Artificial Turf Fields</b> | <b>Price/Hr</b> |
|-----------------------|-----------------|---------------------------------------|-----------------|
| Youth and Senior Rate | \$36.00         | Youth and Senior Rate                 | \$76.00         |
| Adult Rate            | \$72.00         | Adult Rate                            | \$162.50        |
| Commercial Rate       | \$113.50        | Commercial Rate                       | \$184.50        |

| <b>Classrooms</b>     | <b>Price/Hr</b> | <b>Gyms</b>           | <b>Price Range/Hr</b> |
|-----------------------|-----------------|-----------------------|-----------------------|
| Youth and Senior Rate | \$25.00         | Youth and Senior Rate | \$32.00 \$51.50       |
| Adult Rate            | \$31.00         | Adult Rate            | \$54.50 \$88.50       |
| Commercial Rate       | \$49.50         | Commercial Rate       | \$90.50 \$147.50      |

| <b>Parking Lots</b>   | <b>Price/Hr</b> | <b>Auditoriums</b>    | <b>Price Range/Hr</b> |
|-----------------------|-----------------|-----------------------|-----------------------|
| Youth and Senior Rate | \$64.00         | Youth and Senior Rate | \$33.00 \$55.50       |
| Adult Rate            | \$64.00         | Adult Rate            | \$46.50 \$71.00       |
| Commercial Rate       | \$64.00         | Commercial Rate       | \$77.50 \$137.00      |

| <b>Multi-Purpose Rooms</b> | <b>Price Range/Hr</b> | <b>School Facilities - Summer Camps (Daily Use Fees Must be &gt; 8 hr/day &amp; min 2 wks)</b> | <b>Price Range/Per Day</b> |
|----------------------------|-----------------------|------------------------------------------------------------------------------------------------|----------------------------|
| Youth and Senior Rate      | \$29.00 \$47.00       | Based on number of Campers                                                                     | \$450.00 \$1,125.00        |
| Adult Rate                 | \$41.00 \$80.50       | Daily Building Monitor Fee                                                                     | \$80.00                    |
| Commercial Rate            | \$65.00 \$137.00      | Daily Custodial Fee                                                                            | \$68.00                    |

### CHILD CARE MONTHLY TUITION RATES

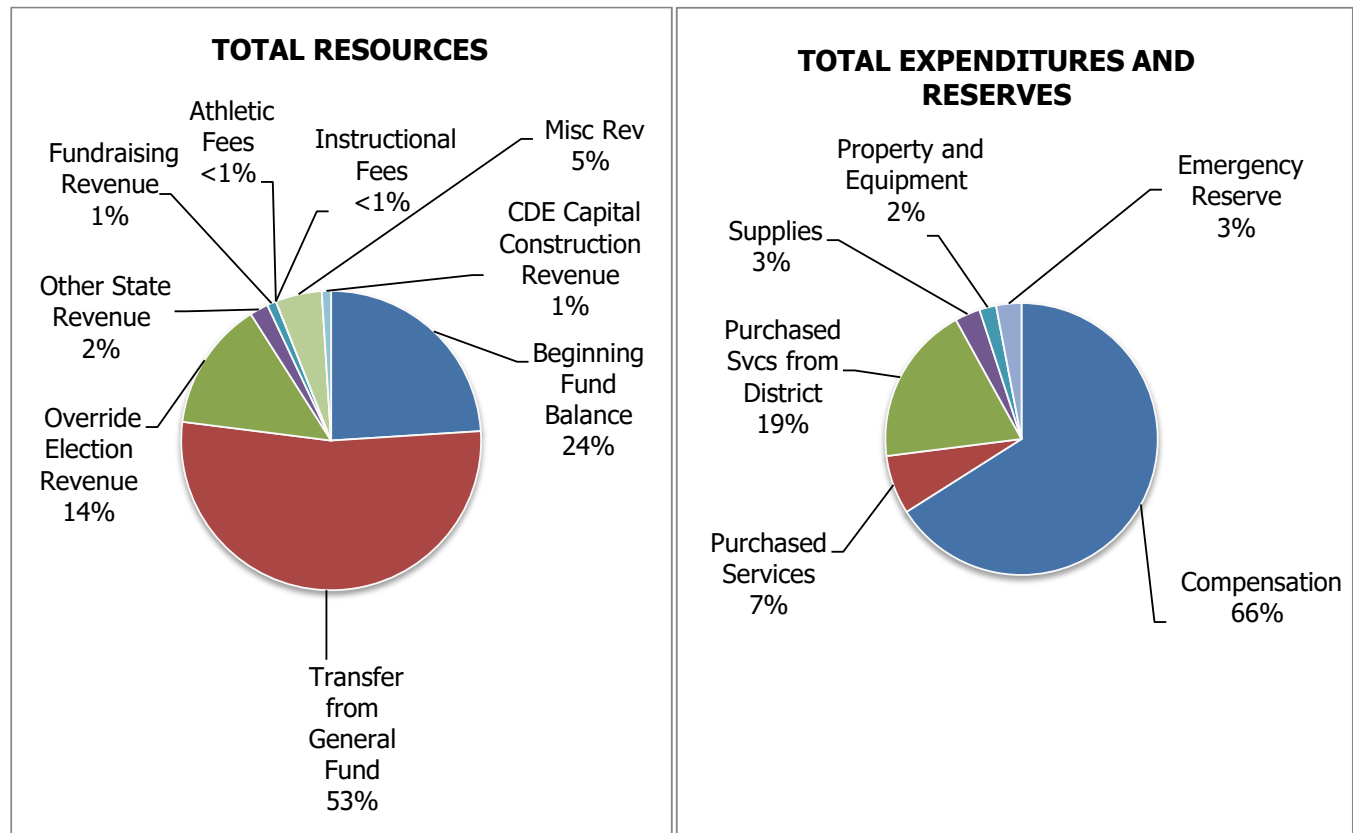
| <b>SAC Program – Tuition Rates</b> | <b>After school</b> | <b>Before school</b> |
|------------------------------------|---------------------|----------------------|
| 5 days/week M-F                    | \$585.00            | \$325.00             |
| 3 days/week MWTh                   | \$380.00            | \$215.00             |
| 2 days/week TF                     | \$280.00            | \$155.00             |
| School Days off adv notice         | \$75-\$65/day       |                      |
| Summer Camp                        | \$420/week          |                      |

### BVSD Online Classes

|                                     |          |
|-------------------------------------|----------|
| <b>Full Semester Course Tuition</b> | \$350.00 |
|-------------------------------------|----------|

## 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 2025-26 count, except for two schools. Horizons K-8 and Boulder Prep are each estimating an increase in student FTEs, with Horizons projecting 7.0 FTE and Boulder Prep projecting 14.4 FTE. 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.



## Charter School Fund (continued)

|                                                       | 2022-23<br>AUDITED<br>ACTUAL | 2023-24<br>AUDITED<br>ACTUAL | 2024-25<br>AUDITED<br>ACTUAL | 2025-26<br>ESTIMATED<br>ACTUAL | 2026-27<br>PROPOSED<br>BUDGET |
|-------------------------------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------------------------------|
| BEGINNING BALANCE                                     | \$ 10,961,329                | \$ 11,626,756                | \$ 12,716,447                | \$ 12,651,950                  | <b>\$ 12,275,645</b>          |
| REVENUE:                                              |                              |                              |                              |                                |                               |
| Per-Pupil Funding:                                    | \$ 22,480,112                | \$ 24,776,668                | \$ 26,441,578                | \$ 27,294,828                  | <b>\$ 28,312,447</b>          |
| Override Election Revenue                             | 6,621,517                    | 6,891,057                    | 7,253,404                    | 7,362,586                      | <b>7,652,585</b>              |
| Other State Revenue                                   | 736,755                      | 1,100,334                    | 1,157,761                    | 1,265,555                      | <b>1,234,058</b>              |
| Fundraising Revenue                                   | 478,085                      | 883,737                      | 1,082,268                    | 660,850                        | <b>660,850</b>                |
| Athletic Fees                                         | -                            | 30,783                       | 32,726                       | 38,075                         | <b>38,075</b>                 |
| Instructional Fees                                    | 85,106                       | 53,097                       | 21,252                       | 80,405                         | <b>80,405</b>                 |
| Miscellaneous Revenue                                 | 2,213,445                    | 1,863,993                    | 3,186,068                    | 2,862,501                      | <b>2,862,501</b>              |
| CDE Capital Construction                              | 708,769                      | 794,390                      | 731,800                      | 743,981                        | <b>743,981</b>                |
| TOTAL REVENUES                                        | \$ 33,323,789                | \$ 36,394,059                | \$ 39,906,857                | \$ 40,308,781                  | <b>\$ 41,584,902</b>          |
| TOTAL RESOURCES                                       | <u>\$ 44,285,118</u>         | <u>\$ 48,020,815</u>         | <u>\$ 52,623,304</u>         | <u>\$ 52,960,731</u>           | <b>\$ 53,860,547</b>          |
| EXPENDITURES:                                         |                              |                              |                              |                                |                               |
| Compensation                                          | \$ 22,359,716                | \$ 25,190,895                | \$ 26,535,636                | \$ 27,655,104                  | <b>\$ 27,655,104</b>          |
| Purchased Services                                    | 2,691,619                    | 3,037,400                    | 3,221,498                    | 3,049,801                      | <b>3,049,801</b>              |
| Purchased Services from Di                            | 5,959,314                    | 6,670,472                    | 7,893,123                    | 7,429,698                      | <b>7,429,698</b>              |
| Supplies                                              | 921,173                      | 1,054,720                    | 984,129                      | 1,289,851                      | <b>1,289,851</b>              |
| Property and Equipment                                | 1,195,614                    | 310,454                      | 1,443,191                    | 1,464,891                      | <b>1,464,891</b>              |
| Other Uses                                            | (469,074)                    | (990,398)                    | (106,225)                    | (204,260)                      | <b>(204,260)</b>              |
| TOTAL EXPENDITURES                                    | \$ 32,658,362                | \$ 35,304,368                | \$ 39,971,354                | \$ 40,685,086                  | <b>\$ 40,707,249</b>          |
| EMERGENCY RESERVE                                     | \$ -                         | \$ -                         | \$ -                         | \$ -                           | <b>\$ 1,227,722</b>           |
| TOTAL EXPENDITURES/EMERGENCY<br>RESERVE AND TRANSFERS | <u>\$ 32,658,362</u>         | <u>\$ 35,304,368</u>         | <u>\$ 39,971,354</u>         | <u>\$ 40,685,086</u>           | <b>\$ 41,934,971</b>          |
| ENDING BALANCE                                        | <u>\$ 11,626,756</u>         | <u>\$ 12,716,447</u>         | <u>\$ 12,651,950</u>         | <u>\$ 12,275,645</u>           | <b>\$ 11,925,576</b>          |
| STUDENT FTE:                                          | Funded<br>2022-23            | Funded<br>2023-24            | Funded<br>2024-25            | ESTIMATED<br>2025-26           | PROPOSED<br>2026-27           |
| Summit Middle School:                                 | 356.0                        | 361.0                        | 366.0                        | 365.0                          | <b>367.0</b>                  |
| Horizons K-8 School:                                  | 348.0                        | 359.0                        | 358.0                        | 368.0                          | <b>375.0</b>                  |
| Boulder Preparatory High School:                      | 105.9                        | 100.4                        | 100.2                        | 85.6                           | <b>100.0</b>                  |
| Justice High School:                                  | 94.6                         | 95.0                         | 94.3                         | 92.0                           | <b>90.0</b>                   |
| Peak to Peak K-12 School:                             | 1,444.6                      | 1,442.1                      | 1,444.3                      | 1,445.0                        | <b>1,445.0</b>                |
| Total Charter Schools:                                | 2,349.1                      | 2,357.5                      | 2,362.8                      | 2,355.6                        | <b>2,377.0</b>                |

### Notes:

- Budgeted beginning fund balances for the Charter School Fund were calculated on a GAAP Basis (Generally Accepted Accounting Principles) beginning in 2005-06.
- Funding for Charter Schools is based on contract agreements between the school and BVSD.
- Funded enrollments may vary slightly from actual enrollments if a charter school enrolls students above the contracted amount.
- 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.
- The FY24 ending balance increased from \$12,273,447 to \$12,716,447, reflecting additional fundraising revenue of \$443,000 in P2P.





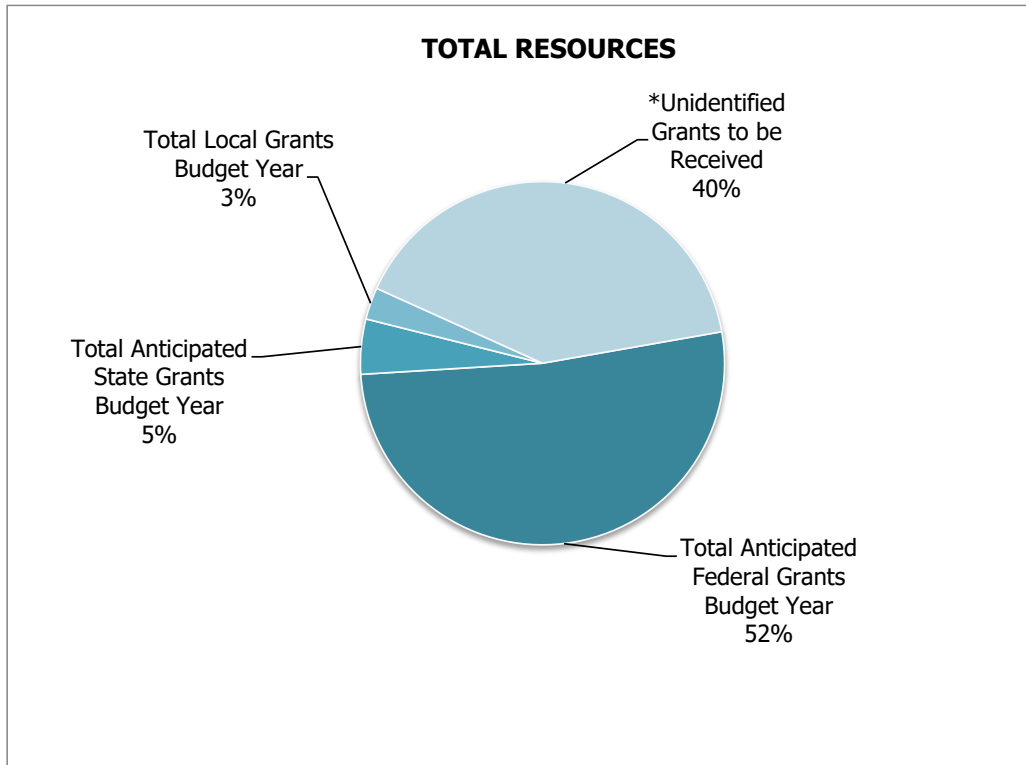
# BOULDER VALLEY SCHOOL DISTRICT

## SPECIAL REVENUE FUNDS

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## Governmental Designated-Purpose Grants Fund

The district will receive funding in FY27 from two key sources, ESSA and IDEA Part B. FY27 Federal grants are anticipated to be relatively consistent with FY26 funding levels. The State has funded BVSD with a new cohort in the EARSS grant, as well as continuation of the School Turnaround grant. 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 | 2022-23<br>AUDITED<br>ACTUAL | 2023-24<br>AUDITED<br>ACTUAL | 2024-25<br>AUDITED<br>ACTUAL | 2025-26<br>ESTIMATED<br>ACTUAL | 2026-27<br>PROPOSED<br>BUDGET * |
|---------|------------------------------------------------------------------|----------------|------------------------------|------------------------------|------------------------------|--------------------------------|---------------------------------|
| 10.579  | USDA                                                             | June - June    | \$ 49,688                    | \$ 11,207                    | \$ -                         | \$ -                           | \$ -                            |
| 10.582  | Fresh Fruit and Vegetable Program                                | June - June    | 78,984                       | 35,863                       | 62,344                       | 102,000                        | 85,000                          |
| 10.645  | Harvest of Innovation                                            | Oct - Sept     | -                            | -                            | -                            | 50,000                         | -                               |
| 21.027  | SLFRF-Concurrent Enrollment Expansion/Innovation                 | Jan - June     | 137,574                      | -                            | -                            | -                              | -                               |
| 21.027  | SLFRF - ARPA Boulder County MHA                                  | July - June    | -                            | 231,673                      | 18,327                       | -                              | -                               |
| 84.010  | Title I, Part A: Improving Basic Programs Operated by Schools    | July - June    | 1,621,680                    | 1,820,083                    | 3,051,260                    | 2,627,763                      | 2,494,712                       |
| 84.010A | Title 1A, School Improvement                                     | July - Sept    | 74,028                       | 70,000                       | 65,776                       | 84,224                         | 146,716                         |
| 84.027A | Special Education: IDEA Part B                                   | July - June    | 5,686,385                    | 6,504,992                    | 6,134,665                    | 6,339,089                      | 6,119,341                       |
| 84.048A | Vocational Education - Carl Perkins Secondary                    | July - June    | 146,423                      | 145,294                      | 171,427                      | 154,686                        | 154,686                         |
| 84.060A | Title VII, Part A: Indian Education                              | July - June    | 19,799                       | 22,892                       | 27,450                       | 30,113                         | 29,027                          |
| 84.173A | IDEA: Special Education: Preschool Grants                        | July - June    | 155,271                      | 162,787                      | 130,495                      | 130,557                        | 130,557                         |
| 84.173X | ARP:IDEA: Special Education: Preschool Grants                    | July - June    | 85,516                       | -                            | -                            | -                              | -                               |
| 84.184H | School Based Mental Health Services Grant                        | Jan - Dec      | -                            | -                            | -                            | 1,592                          | -                               |
| 84.184S | School Emergency Reponse to Violence - Marshall Fire             | July - Sept    | 515,831                      | 645,976                      | -                            | -                              | -                               |
| 84.287  | Title V, Part B, 21st Century Learning Centers                   | July - June    | 449,586                      | 304,000                      | 300,000                      | 300,000                        | 300,000                         |
| 84.287  | Title V, Part B, 21st Century Learning Centers                   | July - June    | -                            | 8,150                        | -                            | -                              | -                               |
| 84.282D | State Facilities Incentive Grant - Charter Schools               | Oct - Sept     | -                            | -                            | -                            | 46,266                         | -                               |
| 84.365A | Title III, English Language Acquisition                          | July - June    | 223,320                      | 107,718                      | 173,974                      | 298,854                        | 193,329                         |
| 84.367A | Title II, Part A, Supporting Effective Instruction               | July - June    | 404,731                      | 609,176                      | 619,604                      | 597,340                        | 526,976                         |
| 84.424A | Title IV, Part A, Student Support and Academic Enrichment Grants | July - June    | 122,894                      | 90,032                       | 192,143                      | 282,478                        | 179,699                         |
| 84.425D | ESSER II Fund                                                    | July - June    | 189,343                      | -                            | -                            | -                              | -                               |
| 84.425U | ESSER III Fund - ARP                                             | July - June    | 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    | 10,927                       | -                            | -                            | -                              | -                               |
| 84.425D | ESSER II - Special Education                                     | July - June    | 119,721                      | -                            | -                            | -                              | -                               |
| 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    | 815,535                      | -                            | -                            | -                              | -                               |
| 84.425W | ARP:HCY                                                          | July - June    | 176,867                      | -                            | -                            | -                              | -                               |
| 84.425W | ARP:HCY II                                                       | July - June    | -                            | 80,340                       | -                            | -                              | -                               |
| 93.354  | School Nurse Workforce                                           | July - June    | 257,188                      | 81,596                       | 43,000                       | -                              | -                               |
|         |                                                                  |                | \$ 17,014,033                | \$ 17,066,071                | \$ 11,042,978                | \$ 11,044,962                  | \$ 10,360,043                   |



## Governmental Designated-Purpose Grants Fund (continued)

| STATE GRANT NAME                                                | FUNDING PERIOD | 2022-23<br>AUDITED<br>ACTUAL | 2023-24<br>AUDITED<br>ACTUAL | 2024-25<br>AUDITED<br>ACTUAL | 2025-26<br>ESTIMATED<br>ACTUAL | 2026-27<br>PROPOSED<br>BUDGET * |
|-----------------------------------------------------------------|----------------|------------------------------|------------------------------|------------------------------|--------------------------------|---------------------------------|
| Comprehensive Health Education Program                          | July - June    | \$ -                         | \$ 30,000                    | \$ 30,000                    | \$ 30,000                      | \$ 30,000                       |
| School Counselor Corps                                          | July - June    | 51,312                       | 90,000                       | 86,920                       | 90,000                         | -                               |
| State Grants for Libraries                                      | July - June    | 10,036                       | 9,844                        | 9,724                        | 9,805                          | 9,700                           |
| State Grant - Student Re-Engagement                             | July - June    | 100,000                      | 100,000                      | 100,000                      | -                              | -                               |
| State Grant - School Health Professionals Cohort 5              | July - June    | 258,100                      | -                            | -                            | -                              | -                               |
| State Grant - School Health Professionals Cohort 6              | July - June    | 595,267                      | -                            | -                            | -                              | -                               |
| State Grant - School Health Professionals Cohort 7              | July - June    | -                            | 626,540                      | 773,358                      | 688,423                        | -                               |
| State Grant - School Turnaround Leaders Development             | July - June    | 41,500                       | 91,000                       | 81,334                       | 50,167                         | 39,333                          |
| State Grant - Gifted Education Universal Screening              | July - June    | 54,371                       | 80,268                       | 107,267                      | 124,970                        | 125,000                         |
| State Grant - Bullying Prevention and Education Grant           | July - June    | 159,700                      | 262,223                      | 417,594                      | 278,878                        | -                               |
| State Grant - Career Success Pilot Program                      | July - June    | 314,002                      | 386,760                      | 3,723                        | -                              | -                               |
| State Grant - SWAP                                              | July - June    | 552,409                      | 614,676                      | 663,945                      | 709,662                        | 731,312                         |
| State Grant - AP Exam Fees                                      | Jan - June     | 12,642                       | 13,281                       | 1,989                        | -                              | -                               |
| State Grant - TGYS                                              | July - June    | 120,059                      | -                            | -                            | -                              | -                               |
| State Grant - Local Accountability                              | July - June    | 60,031                       | -                            | -                            | -                              | -                               |
| State Grant - Concurrent Enrollment                             | July - June    | 14,114                       | 54,526                       | 115,309                      | -                              | -                               |
| State Grant - PWCR Postsecondary Workforce Career and Education | July - June    | -                            | -                            | 4,144                        | -                              | -                               |
| 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    | 26,679                       | -                            | -                            | -                              | -                               |
| Expelled and At-Risk - Boulder Prep                             | July - June    | 56,989                       | -                            | -                            | -                              | -                               |
| Expelled and At-Risk                                            | July - June    | 294,643                      | 156,114                      | -                            | -                              | 45,250                          |
| Large Building Decarbonization Showcase Program                 | July - June    | -                            | -                            | -                            | 50,000                         | -                               |
| 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                      | -                            | -                              | -                               |
| <b>TOTAL STATE GRANTS</b>                                       |                | <b>\$ 2,722,854</b>          | <b>\$ 3,498,429</b>          | <b>\$ 3,775,472</b>          | <b>\$ 3,188,905</b>            | <b>\$ 980,595</b>               |
| <b>TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR</b>             |                | <b>17,014,033</b>            | <b>17,066,071</b>            | <b>11,042,978</b>            | <b>11,044,962</b>              | <b>10,360,043</b>               |
| <b>TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR</b>               |                | <b>2,722,854</b>             | <b>3,498,429</b>             | <b>3,775,472</b>             | <b>3,188,905</b>               | <b>980,595</b>                  |
| <b>TOTAL LOCAL GRANTS BUDGET YEAR</b>                           |                | <b>474,683</b>               | <b>354,393</b>               | <b>454,018</b>               | <b>668,888</b>                 | <b>568,888</b>                  |
| <b>UNIDENTIFIED GRANTS TO BE RECEIVED**</b>                     |                | <b>-</b>                     | <b>-</b>                     | <b>-</b>                     | <b>-</b>                       | <b>8,090,474</b>                |
| <b>TOTAL BUDGET</b>                                             |                | <b>\$ 20,211,570</b>         | <b>\$ 20,918,892</b>         | <b>\$ 15,272,468</b>         | <b>\$ 14,902,755</b>           | <b>\$ 20,000,000</b>            |

\* 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.

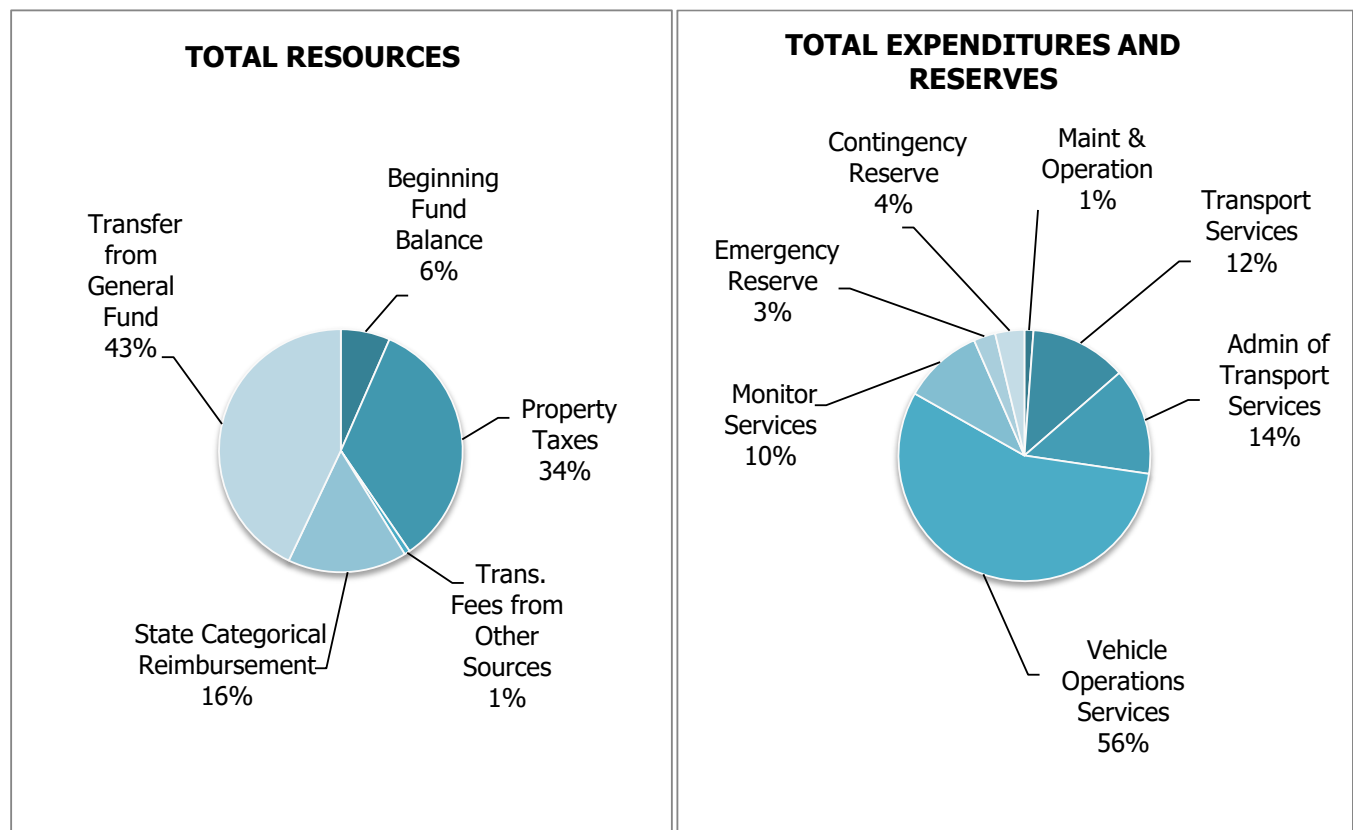
## Transportation Fund

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.

The Transportation Fund reflects a slight increase in both budgeted revenues and expenditures for the 2026-27 fiscal year. Unfilled staff positions were reduced to assist with the strategic realignment of administrative resources. These reductions are offset by higher costs due to compensation adjustments: COLA, step increases and benefits. Total compensation is \$18.1M, of which \$12.9M is bus driver and monitor compensation.

In the 2026-27 fiscal year, the district is expecting to experience a driver shortage consistent with the prior year. Additional personnel compensation for attendance bonuses and other incentives are not anticipated as being needed and are not budgeted. Charter buses will only be used when necessary and appropriate.

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. In the 2024-25 fiscal year, the district established a \$300K threshold for GASB96 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. The fund's total annual software expense, including Tyler, is budgeted in Transportation Services.



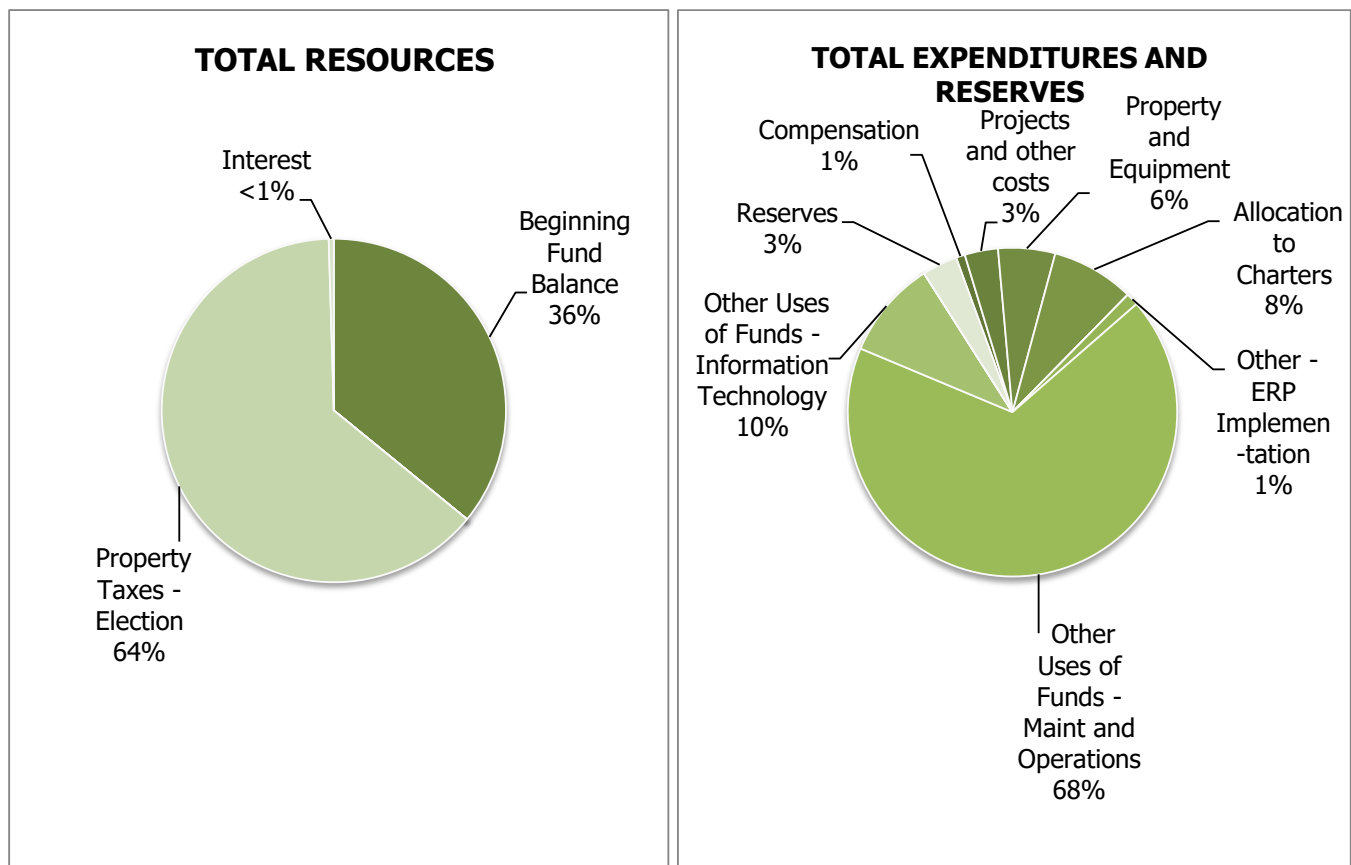


**Transportation Fund (continued)**

|                                             | 2022-23<br>AUDITED<br>ACTUAL | 2023-24<br>AUDITED<br>ACTUAL | 2024-25<br>AUDITED<br>ACTUAL | 2025-26<br>ESTIMATED<br>ACTUAL | 2026-27<br>PROPOSED<br>BUDGET |
|---------------------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------------------------------|
| BEGINNING FUND BALANCE                      | \$ 1,173,839                 | \$ 800,034                   | \$ 1,354,748                 | \$ 1,582,691                   | \$ 1,394,244                  |
| REVENUE:                                    |                              |                              |                              |                                |                               |
| Property Taxes                              | \$ 7,266,000                 | \$ 7,238,341                 | \$ 7,168,819                 | \$ 7,224,391                   | \$ 7,224,391                  |
| Trans. Fees from Other Sources              | 157,920                      | 156,051                      | 176,694                      | 160,000                        | 160,000                       |
| State Categorical Reimbursement             | 3,425,180                    | 3,904,487                    | 3,704,343                    | 3,370,630                      | 3,370,630                     |
| Lease Proceeds - Software                   | -                            | 896,012                      | -                            | -                              | -                             |
| Transfer from General Operating Fund        | 6,474,403                    | 7,148,206                    | 6,926,629                    | 8,974,307                      | 9,410,700                     |
| TOTAL REVENUE                               | \$ 17,323,503                | \$ 19,343,097                | \$ 17,976,485                | \$ 19,729,328                  | \$ 20,165,721                 |
| TOTAL RESOURCES                             | \$ 18,497,342                | \$ 20,143,131                | \$ 19,331,233                | \$ 21,312,019                  | \$ 21,559,965                 |
| EXPENDITURES:                               |                              |                              |                              |                                |                               |
| Maintenance & Operations                    | \$ 221,689                   | \$ 211,096                   | \$ 241,610                   | \$ 247,781                     | \$ 275,530                    |
| Transportation Services                     | 3,267,109                    | 3,096,294                    | 2,518,215                    | 2,447,473                      | 2,648,023                     |
| Admin of Transportation Services            | 2,814,452                    | 2,902,614                    | 2,848,615                    | 3,019,150                      | 2,928,043                     |
| Vehicle Operations Services                 | 9,689,954                    | 9,970,361                    | 10,448,529                   | 11,909,680                     | 12,112,514                    |
| Monitoring Services                         | 1,704,104                    | 1,664,556                    | 1,691,573                    | 2,293,691                      | 2,185,390                     |
| Capital Outlay - Software                   | -                            | 896,012                      | -                            | -                              | -                             |
| Debt Service - Principal                    | -                            | 25,817                       | -                            | -                              | -                             |
| Debt Service - Interest                     | -                            | 21,633                       | -                            | -                              | -                             |
| TOTAL EXPENDITURES                          | \$ 17,697,308                | \$ 18,788,383                | \$ 17,748,542                | \$ 19,917,775                  | \$ 20,149,500                 |
| RESERVES:                                   |                              |                              |                              |                                |                               |
| EMERGENCY RESERVE                           | \$ -                         | \$ -                         | \$ -                         | \$ -                           | \$ 604,485                    |
| CONTINGENCY RESERVE                         | -                            | -                            | -                            | -                              | 805,980                       |
| TOTAL RESERVES                              | \$ -                         | \$ -                         | \$ -                         | \$ -                           | \$ 1,410,465                  |
| TOTAL EXPENDITURES AND<br>EMERGENCY RESERVE | \$ 17,697,308                | \$ 18,788,383                | \$ 17,748,542                | \$ 19,917,775                  | \$ 21,559,965                 |
| ENDING BALANCE                              | \$ 800,034                   | \$ 1,354,748                 | \$ 1,582,691                 | \$ 1,394,244                   | \$ -                          |

## 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 a \$3.8M increase from General Fund maintenance and operations to account for maintenance and other IT projects as compared to the prior year as well to support general fund operations. 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 27, there are projects budgeted which were unable to be completed the prior year and carrying over. In addition to completing prior year projects including ERP support, new projects for Information Technology firewall equipment, an intergovernmental agreement as well as Athletic scoreboards have been included.



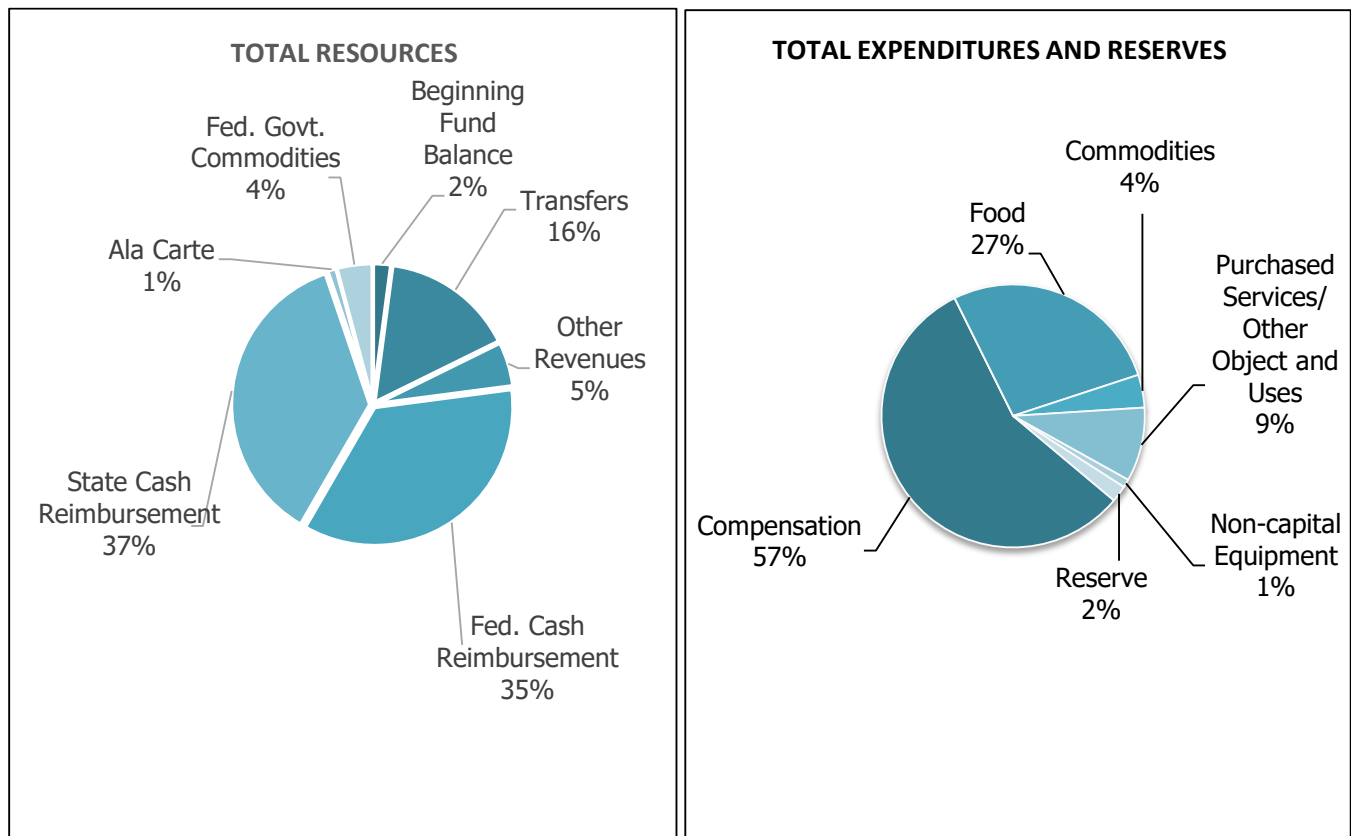


## Operations & Technology Fund (continued)

|                                              | 2022-23<br>AUDITED<br>ACTUAL | 2023-24<br>AUDITED<br>ACTUAL | 2024-25<br>AUDITED<br>ACTUAL | 2025-26<br>ESTIMATED<br>ACTUAL | 2026-27<br>PROPOSED<br>BUDGET |
|----------------------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------------------------------|
| BEGINNING FUND BALANCE                       | \$ 19,565,698                | \$ 15,549,703                | \$ 16,161,100                | \$ 17,992,320                  | <b>\$ 22,743,965</b>          |
| REVENUE:                                     |                              |                              |                              |                                |                               |
| Property Taxes - Election                    | \$ 31,026,092                | \$ 37,782,355                | \$ 37,663,242                | \$ 40,280,830                  | <b>\$ 40,280,830</b>          |
| Interest Revenue                             | 349,767                      | 364,980                      | 381,833                      | 300,000                        | <b>300,000</b>                |
| Lease Proceeds - Software                    | -                            | 52,315                       | -                            | -                              | <b>-</b>                      |
| TOTAL REVENUE                                | <u>\$ 31,375,859</u>         | <u>\$ 38,199,650</u>         | <u>\$ 38,045,075</u>         | <u>\$ 40,580,830</u>           | <b>\$ 40,580,830</b>          |
| TOTAL RESOURCES                              | <u>\$ 50,941,557</u>         | <u>\$ 53,749,353</u>         | <u>\$ 54,206,175</u>         | <u>\$ 58,573,150</u>           | <b>\$ 63,324,795</b>          |
| EXPENDITURES:                                |                              |                              |                              |                                |                               |
| Personnel                                    | \$ 277,370                   | \$ 84,209                    | \$ 217,252                   | \$ 418,174                     | <b>\$ 378,757</b>             |
| Projects and other costs                     | 3,130,471                    | 1,915,719                    | 1,209,805                    | 1,307,170                      | <b>1,402,665</b>              |
| Property and Equipment                       | 2,799,867                    | 3,219,681                    | 1,573,907                    | 410,604                        | <b>2,402,500</b>              |
| Allocation to Charters                       | 2,647,426                    | 3,267,152                    | 3,284,041                    | 3,386,952                      | <b>3,498,974</b>              |
| Debt Service - Principal                     | -                            | 49,149                       | -                            | -                              | <b>-</b>                      |
| Debt Service - Interest                      | -                            | 3,351                        | -                            | -                              | <b>-</b>                      |
| Capital Outlay - Software                    | -                            | 52,315                       | -                            | -                              | <b>-</b>                      |
| Other - ERP Implementation                   | -                            | 215,640                      | 514,313                      | 891,748                        | <b>526,886</b>                |
| Other Uses of Funds - Maint and Operations   | 23,083,971                   | 25,328,288                   | 25,328,288                   | 25,328,288                     | <b>29,073,288</b>             |
| Other Uses of Funds - Information Technology | 3,452,749                    | 3,452,749                    | 4,086,249                    | 4,086,249                      | <b>4,151,249</b>              |
| TOTAL EXPENDITURES                           | <u>\$ 35,391,854</u>         | <u>\$ 37,588,253</u>         | <u>\$ 36,213,855</u>         | <u>\$ 35,829,185</u>           | <b>\$ 41,434,319</b>          |
| EMERGENCY RESERVE                            | \$ -                         | \$ -                         | \$ -                         | \$ -                           | <b>\$ 1,217,425</b>           |
| Identified Future Projects Reserve           | -                            | -                            | -                            | -                              | <b>263,700</b>                |
| TOTAL RESERVES                               | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                    | <b>\$ 1,481,125</b>           |
| TOTAL EXPENDITURES AND<br>EMERGENCY RESERVE  | <u>\$ 35,391,854</u>         | <u>\$ 37,588,253</u>         | <u>\$ 36,213,855</u>         | <u>\$ 35,829,185</u>           | <b>\$ 42,915,444</b>          |
| ENDING BALANCE                               | <u>\$ 15,549,703</u>         | <u>\$ 16,161,100</u>         | <u>\$ 17,992,320</u>         | <u>\$ 22,743,965</u>           | <b>\$ 20,409,351</b>          |

## Food Services Fund

The Food Services Program will serve approximately 11,371 lunches and 5,035 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 2023, Colorado voters passed Proposition FF which provided free school meals for all students for a limited time, then in November 2025, voters passed Propositions LL and MM, which continued the one free breakfast and one free lunch, daily, for all students. CDE awarded the LFP grant for local food purchases, and the Wages and Stipend grant, to support frontline cafeteria staff. The state awards will result in a one-time General Fund transfer reduction of \$483,000. The General Fund will transfer \$2.5M to the Food Services operation to cover indirect costs, personnel cost increases, utility expenses, and an anticipated deficit due to federal funding cuts.



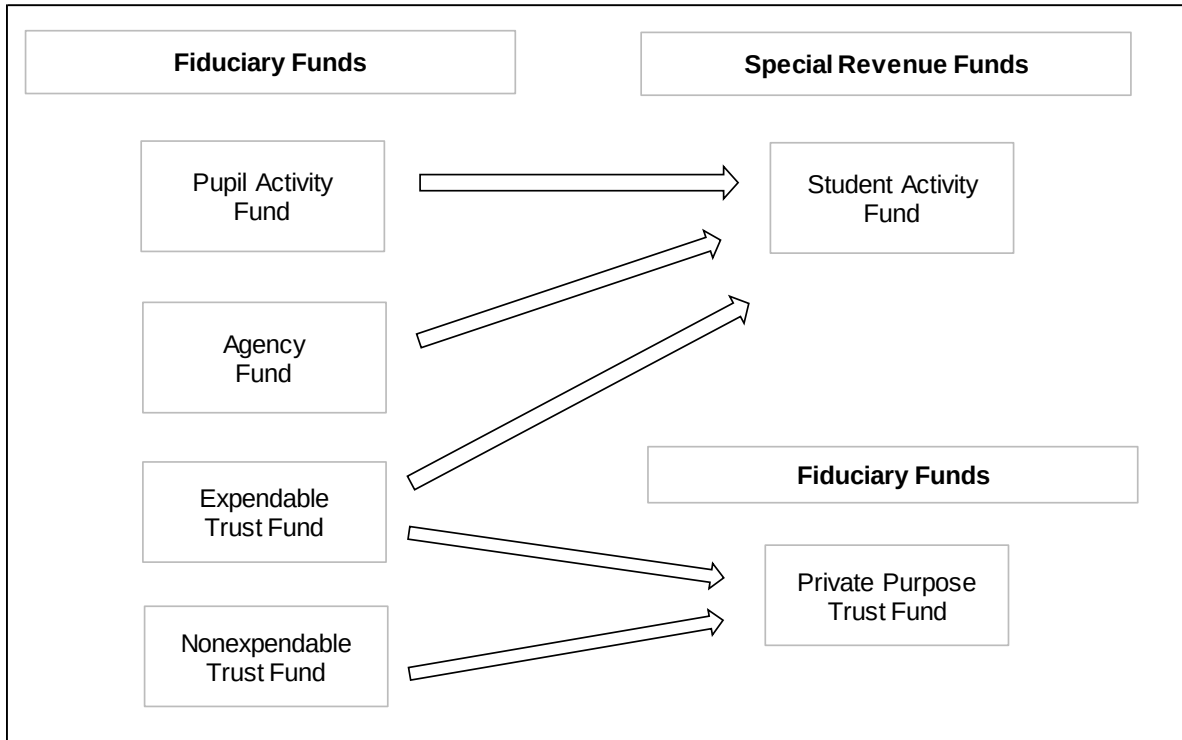


**Food Services Fund (continued)**

|                                             | 2022-23<br>AUDITED<br>ACTUAL | 2023-24<br>AUDITED<br>ACTUAL | 2024-25<br>AUDITED<br>ACTUAL | 2025-26<br>ESTIMATED<br>ACTUAL | 2026-27<br>PROPOSED<br>BUDGET |
|---------------------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------------------------------|
| BEGINNING FUND BALANCE                      | \$ 2,000,680                 | \$ 1,003,959                 | \$ 445,500                   | \$ 465,932                     | \$ 401,341                    |
| REVENUE:                                    |                              |                              |                              |                                |                               |
| Over/Under                                  | \$ (85)                      | \$ (138)                     | \$ (11)                      | \$ (100)                       | \$ (100)                      |
| A la Carte                                  | 226,750                      | 195,582                      | 192,529                      | 194,728                        | 194,728                       |
| Regular School Lunch                        | 3,911,385                    | 3,353                        | 4,888                        | -                              | -                             |
| Federal Cash Reimbursement                  | 3,466,565                    | 4,068,085                    | 5,629,254                    | 5,821,657                      | 5,936,305                     |
| State Cash Reimbursement                    | 176,868                      | 6,034,234                    | 5,634,371                    | 5,736,190                      | 5,849,592                     |
| Catering                                    | 443,961                      | 369,942                      | 328,426                      | 288,612                        | 288,612                       |
| Federal Government Commodities              | 817,312                      | 820,926                      | 1,018,558                    | 754,507                        | 754,507                       |
| Miscellaneous Local                         | 28,773                       | 4,900                        | 2,311                        | 2,618                          | -                             |
| Snack Revenue                               | 150,613                      | 92,508                       | 163,757                      | 180,892                        | 185,830                       |
| Breakfast Revenue                           | 239,995                      | 1,047                        | 1,887                        | -                              | -                             |
| Contract Revenues                           | 377,189                      | 518,214                      | 540,968                      | 375,196                        | 375,852                       |
| Transfer from General Operating Fund        | -                            | 517,140                      | 2,048,269                    | 2,868,561                      | 2,505,289                     |
| Grant Revenues                              | 1,063,580                    | 1,324,200                    | 217,839                      | -                              | 715,678                       |
| TOTAL REVENUE                               | \$ 10,902,906                | \$ 13,949,993                | \$ 15,783,046                | \$ 16,222,861                  | \$ 16,806,293                 |
| TOTAL RESOURCES                             | <u>\$ 12,903,586</u>         | <u>\$ 14,953,952</u>         | <u>\$ 16,228,546</u>         | <u>\$ 16,688,793</u>           | <u>\$ 17,207,634</u>          |
| EXPENDITURES:                               |                              |                              |                              |                                |                               |
| Personnel                                   | \$ 6,811,566                 | \$ 8,090,258                 | \$ 8,595,040                 | \$ 9,177,110                   | \$ 9,606,793                  |
| Purchased Services                          | 163,097                      | 224,959                      | 227,234                      | 268,063                        | 282,142                       |
| Food                                        | 2,972,774                    | 3,966,124                    | 4,210,142                    | 4,614,368                      | 4,646,986                     |
| Commodities                                 | 817,311                      | 820,926                      | 1,018,558                    | 754,507                        | 754,507                       |
| Other Uses                                  | 547,736                      | 671,455                      | 617,753                      | 665,514                        | 658,013                       |
| Non-capital Equipment                       | 124,853                      | 83,273                       | 262,495                      | 146,017                        | 149,959                       |
| Indirect Costs                              | 403,227                      | 596,752                      | 787,685                      | 616,861                        | 639,543                       |
| Other Objects and Uses                      | 59,063                       | 54,705                       | 43,707                       | 45,012                         | 46,227                        |
| TOTAL EXPENDITURES                          | <u>\$ 11,899,627</u>         | <u>\$ 14,508,452</u>         | <u>\$ 15,762,614</u>         | <u>\$ 16,287,452</u>           | <u>\$ 16,784,170</u>          |
| EMERGENCY RESERVE                           | \$ -                         | \$ -                         | \$ -                         | \$ -                           | \$ 303,464                    |
| GAAP RESERVES                               | -                            | -                            | -                            | -                              | 120,000                       |
| TOTAL RESERVES                              | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                    | <u>\$ 423,464</u>             |
| TOTAL EXPENDITURES AND<br>EMERGENCY RESERVE | <u>\$ 11,899,627</u>         | <u>\$ 14,508,452</u>         | <u>\$ 15,762,614</u>         | <u>\$ 16,287,452</u>           | <u>\$ 17,207,634</u>          |
| ENDING BALANCE                              | <u>\$ 1,003,959</u>          | <u>\$ 445,500</u>            | <u>\$ 465,932</u>            | <u>\$ 401,341</u>              | <u>\$ -</u>                   |

## 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)**

|                                          | 2022-23<br>AUDITED<br>ACTUAL | 2023-24<br>AUDITED<br>ACTUAL | 2024-25<br>AUDITED<br>ACTUAL | 2025-26<br>ESTIMATED<br>ACTUAL | 2026-27<br>PROPOSED<br>BUDGET |
|------------------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------------------------------|
| BEGINNING FUND BALANCE                   | \$ 7,118,591                 | \$ 7,386,030                 | \$ 7,943,597                 | \$ 8,725,929                   | <b>\$ 8,299,665</b>           |
| REVENUE:                                 |                              |                              |                              |                                |                               |
| Board Approved Fees                      | \$ 3,273,668                 | \$ 3,885,779                 | \$ 3,976,478                 | \$ 4,200,000                   | <b>\$ 4,400,000</b>           |
| Donations and Contributions              | 4,496,446                    | 4,699,762                    | 5,064,230                    | 5,500,000                      | <b>5,600,000</b>              |
| Miscellaneous Local and State Revenue    | 2,821,777                    | 3,175,042                    | 3,418,400                    | 2,763,736                      | <b>2,600,000</b>              |
| TOTAL REVENUE                            | <u>\$ 10,591,891</u>         | <u>\$ 11,760,583</u>         | <u>\$ 12,459,108</u>         | <u>\$ 12,463,736</u>           | <b>\$ 12,600,000</b>          |
| TOTAL RESOURCES                          | <u>\$ 17,710,482</u>         | <u>\$ 19,146,613</u>         | <u>\$ 20,402,705</u>         | <u>\$ 21,189,665</u>           | <b>\$ 20,899,665</b>          |
| EXPENDITURES:                            |                              |                              |                              |                                |                               |
| Personnel                                | \$ 1,120,448                 | \$ 1,410,573                 | \$ 1,435,692                 | \$ 1,890,000                   | <b>\$ 2,430,000</b>           |
| Purchased Services                       | 2,581,592                    | 3,376,226                    | 3,759,921                    | 3,800,000                      | <b>3,800,000</b>              |
| Supplies                                 | 4,833,317                    | 5,500,345                    | 5,071,518                    | 5,600,000                      | <b>5,600,000</b>              |
| Property and Equipment                   | 604,819                      | 478,426                      | 563,858                      | 600,000                        | <b>600,000</b>                |
| Other Uses of Funds                      | 1,184,276                    | 437,446                      | 845,787                      | 1,000,000                      | <b>1,000,000</b>              |
| TOTAL EXPENDITURES                       | <u>\$ 10,324,452</u>         | <u>\$ 11,203,016</u>         | <u>\$ 11,676,776</u>         | <u>\$ 12,890,000</u>           | <b>\$ 13,430,000</b>          |
| EMERGENCY RESERVE                        | \$ -                         | \$ -                         | \$ -                         | \$ -                           | <b>\$ 378,000</b>             |
| TOTAL EXPENDITURES/<br>EMERGENCY RESERVE | <u>\$ 10,324,452</u>         | <u>\$ 11,203,016</u>         | <u>\$ 11,676,776</u>         | <u>\$ 12,890,000</u>           | <b>\$ 13,808,000</b>          |
| ENDING BALANCE                           | <u>\$ 7,386,030</u>          | <u>\$ 7,943,597</u>          | <u>\$ 8,725,929</u>          | <u>\$ 8,299,665</u>            | <b>\$ 7,091,665</b>           |

## 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.

|                                              | 2022-23<br>AUDITED<br>ACTUAL | 2023-24<br>AUDITED<br>ACTUAL | 2024-25<br>AUDITED<br>ACTUAL | 2025-26<br>ESTIMATED<br>ACTUAL | 2026-27<br>PROPOSED<br>BUDGET |
|----------------------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------------------------------|
| BEGINNING FUND BALANCE                       | \$ 349,889                   | \$ 268,412                   | \$ -                         | \$ -                           | \$ -                          |
| REVENUE:                                     |                              |                              |                              |                                |                               |
| Contributions                                | \$ 228,590                   | \$ 315,000                   | \$ -                         | \$ -                           | \$ -                          |
| TOTAL REVENUE                                | \$ 228,590                   | \$ 315,000                   | \$ -                         | \$ -                           | \$ -                          |
| TOTAL RESOURCES                              | <u>\$ 578,479</u>            | <u>\$ 583,412</u>            | <u>\$ -</u>                  | <u>\$ -</u>                    | <u>\$ -</u>                   |
| EXPENDITURES:                                |                              |                              |                              |                                |                               |
| Personnel                                    | \$ 165,568                   | \$ 165,000                   | \$ -                         | \$ -                           | \$ -                          |
| Purchased Services                           | 123,601                      | 130,000                      | -                            | -                              | -                             |
| Supplies and Other                           | 20,898                       | 288,412                      | -                            | -                              | -                             |
| TOTAL EXPENDITURES                           | <u>\$ 310,067</u>            | <u>\$ 583,412</u>            | <u>\$ -</u>                  | <u>\$ -</u>                    | <u>\$ -</u>                   |
| RESERVES:                                    |                              |                              |                              |                                |                               |
| Reserved for Front Range BOCES               | \$ -                         | \$ -                         | \$ -                         | \$ -                           | \$ -                          |
| TOTAL RESERVES                               | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                    | <u>\$ -</u>                   |
| TOTAL EXPENDITURES/RESERVES<br>AND TRANSFERS | <u>\$ 310,067</u>            | <u>\$ 583,412</u>            | <u>\$ -</u>                  | <u>\$ -</u>                    | <u>\$ -</u>                   |
| ENDING BALANCE                               | <u>\$ 268,412</u>            | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                    | <u>\$ -</u>                   |





# BOULDER VALLEY SCHOOL DISTRICT

## DEBT SERVICE FUNDS

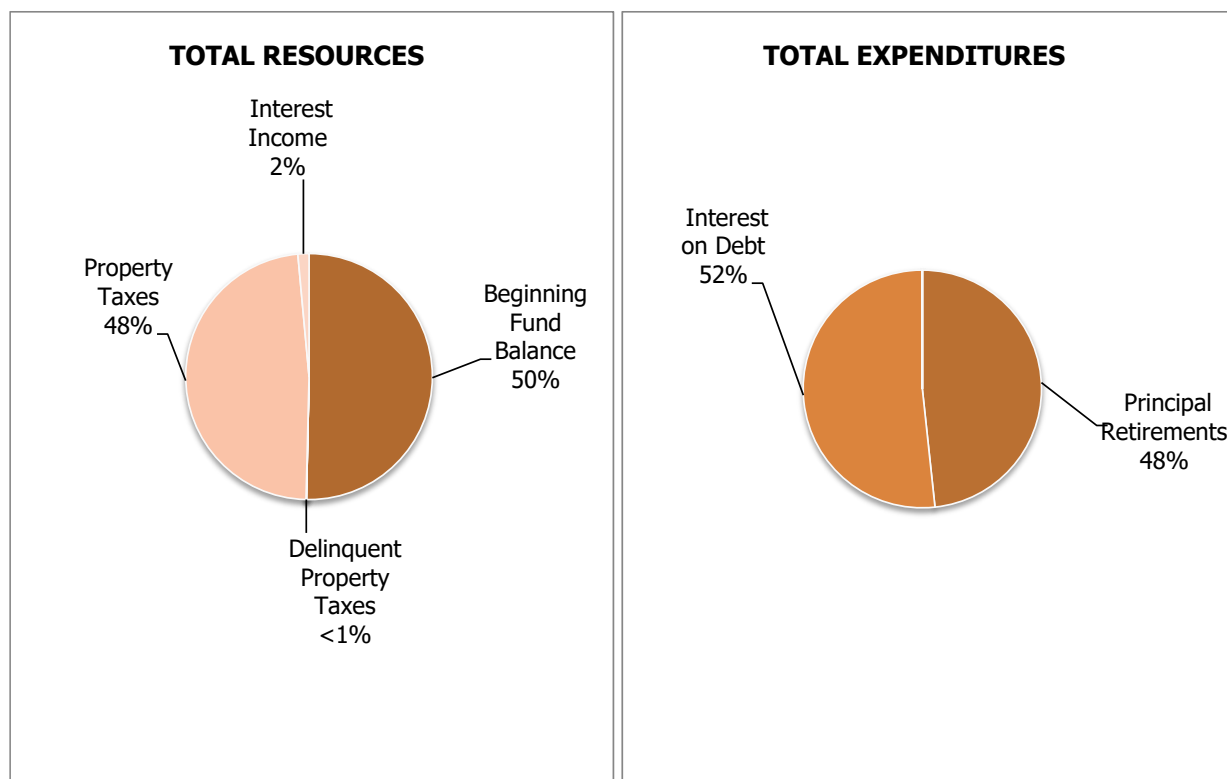
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## Bond Redemption Fund

The Bond Redemption Fund mill levy for property tax collections is set to provide the appropriate funding for the district's debt service obligations, which are summarized in the table below. Boulder Valley's bonds are rated by Standard & Poor's as AAA, the highest rating assigned to any Colorado school district. The Bond Redemption Fund mill levy is adjusted annually to ensure adequate revenues are available 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 \$350.0 million for the purpose of funding capital projects outlined in the district's Facilities Master Plan. The first series of bonds was issued in April 2023 (\$187.3 million). In Spring 2026, the district issued the second series of bonds (2026A) totaling \$112.7 million. In addition, the district issued the 2026B bond series to refund the outstanding 2015 bonds. Following the 2026A issuance, \$50.0 million of remaining voter-authorized bonds are available for future issuance at a later date.

| <u>Year Ended June 30.</u> | <u>Principal</u>      | <u>Interest</u>       | <u>Total</u>           |
|----------------------------|-----------------------|-----------------------|------------------------|
| 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                      | <u>\$ 849,610,000</u> | <u>\$ 507,108,147</u> | <u>\$1,356,718,147</u> |



**Bond Redemption Fund (continued)**

|                                                          | 2022-23<br>AUDITED<br>ACTUAL | 2023-24<br>AUDITED<br>ACTUAL | 2024-25<br>AUDITED<br>ACTUAL | 2025-26<br>ESTIMATED<br>ACTUAL | 2026-27<br>PROPOSED<br>BUDGET |
|----------------------------------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------------------------------|
| BEGINNING FUND BALANCE                                   | \$ 50,883,707                | \$ 65,997,076                | \$ 66,617,078                | \$ 67,694,508                  | <b>\$ 76,302,652</b>          |
| REVENUE:                                                 |                              |                              |                              |                                |                               |
| Delinquent Property Taxes                                | \$ 93,368                    | \$ 93,012                    | \$ 129,750                   | \$ 71,000                      | <b>\$ 75,000</b>              |
| Property Taxes                                           | 70,797,403                   | 72,867,599                   | 70,499,170                   | 73,200,000                     | <b>73,000,000</b>             |
| Interest Income                                          | 1,304,188                    | 2,566,879                    | 2,389,244                    | 2,100,000                      | <b>2,200,000</b>              |
| TOTAL REVENUE                                            | <u>\$ 72,194,959</u>         | <u>\$ 75,527,490</u>         | <u>\$ 73,018,164</u>         | <u>\$ 75,371,000</u>           | <b>\$ 75,275,000</b>          |
| TOTAL RESOURCES                                          | <u>\$ 123,078,666</u>        | <u>\$ 141,524,566</u>        | <u>\$ 139,635,242</u>        | <u>\$ 143,065,508</u>          | <b>\$151,577,652</b>          |
| EXPENDITURES:                                            |                              |                              |                              |                                |                               |
| Principal Retirements                                    | \$ 22,840,000                | \$ 32,370,000                | \$ 31,780,000                | \$ 33,675,000                  | <b>\$ 40,340,000</b>          |
| Interest on Debt                                         | 34,239,100                   | 42,535,173                   | 40,158,194                   | 33,085,356                     | <b>43,163,934</b>             |
| Other - Paying Agent Fees                                | 2,490                        | 2,315                        | 2,540                        | 2,500                          | <b>2,500</b>                  |
| TOTAL EXPENDITURES                                       | <u>\$ 57,081,590</u>         | <u>\$ 74,907,488</u>         | <u>\$ 71,940,734</u>         | <u>\$ 66,762,856</u>           | <b>\$ 83,506,434</b>          |
| OTHER FINANCING SOURCES (USES)                           |                              |                              |                              |                                |                               |
| Proceeds from Debt Issuance                              | \$ -                         | \$ -                         | \$ -                         | \$ 221,950,000                 | <b>\$ -</b>                   |
| Bond Premium                                             | -                            | -                            | -                            | 17,852,089                     | <b>-</b>                      |
| Payment to Escrow Agent                                  | -                            | -                            | -                            | (239,802,089)                  | <b>-</b>                      |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                  | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                    | <b>\$ -</b>                   |
| TOTAL EXPENDITURES AND OTHER<br>FINANCING SOURCES (USES) | <u>\$ 57,081,590</u>         | <u>\$ 74,907,488</u>         | <u>\$ 71,940,734</u>         | <u>\$ 66,762,856</u>           | <b>\$ 83,506,434</b>          |
| ENDING BALANCE                                           | <u>\$ 65,997,076</u>         | <u>\$ 66,617,078</u>         | <u>\$ 67,694,508</u>         | <u>\$ 76,302,652</u>           | <b>\$ 68,071,218</b>          |





# BOULDER VALLEY SCHOOL DISTRICT

## CAPITAL PROJECTS FUNDS

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## 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                | 2023-2026<br>Cumulative<br>Expenses | 2026-2027<br>Estimated<br>Expenses |
|----------------------------------|-----------------------|-------------------------------------|------------------------------------|
| Project Balances                 | 393,748,288           | 216,528,120                         | 65,315,114                         |
| <b>Total Remaining 2022 Bond</b> | <b>\$ 393,748,288</b> | <b>\$216,528,120</b>                | <b>\$ 65,315,114</b>               |

| 2022 Bond                           | Total<br>Budget       |
|-------------------------------------|-----------------------|
| Critical Needs Budget               | \$ 350,000,000        |
| 2014 Bond Proceeds - New Vista High | 11,194,746            |
| Bond Premium                        | 13,401,857            |
| Investment Earnings, estimate       | 15,000,000            |
| School Contributions                | 3,991,857             |
| Other Contributions                 | 159,828               |
| <b>Total 2022 Bond</b>              | <b>\$ 393,748,288</b> |

## Building Fund (continued)

### Investing in our Schools

BOULDER VALLEY SCHOOL DISTRICT

### Critical Needs Budget Summary

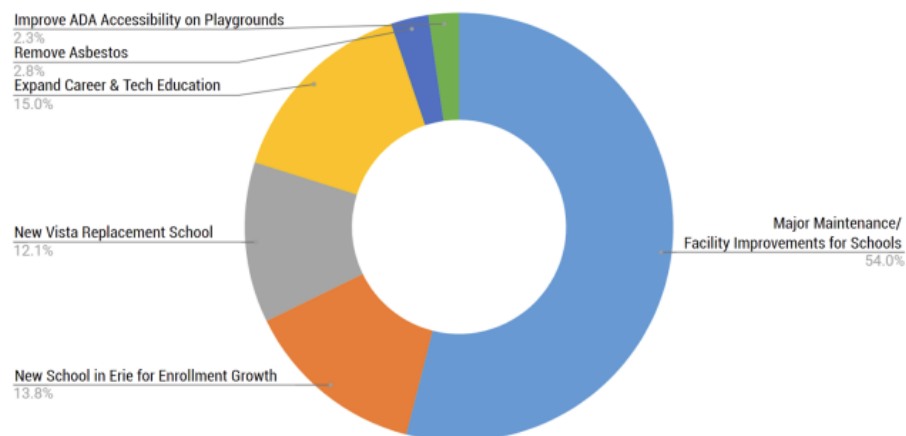
|  BOULDER VALLEY SCHOOL DISTRICT                                                   | SUMMARY              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>Facility Condition Assessment Needs</b>                                                                                                                         |                      |
| 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          |
| <b>Programmatic Needs</b>                                                                                                                                          |                      |
| 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            |
| <b>Site Assessment Needs</b>                                                                                                                                       |                      |
| Improve ADA accessibility on Playgrounds                                                                                                                           | \$6,825,000          |
| <b>Critical Needs Budget Subtotal</b>                                                                                                                              | <b>\$296,882,000</b> |
| <b>Inflation</b>                                                                                                                                                   | <b>\$44,532,000</b>  |
| <b>Program Reserve</b>                                                                                                                                             | <b>\$8,586,000</b>   |
| <b>CRITICAL NEEDS BUDGET TOTAL</b>                                                                                                                                 | <b>\$350,000,000</b> |

### Investing in our Schools

BOULDER VALLEY SCHOOL DISTRICT

### Distribution of Facility Critical Needs

(excludes Inflation and Program Reserve)





**Building Fund (continued)**

|                        | 2022-23<br>AUDITED<br>ACTUAL | 2023-24<br>AUDITED<br>ACTUAL | 2024-25<br>AUDITED<br>ACTUAL | 2025-26<br>ESTIMATED<br>ACTUAL | 2026-27<br>PROPOSED<br>BUDGET |
|------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------------------------------|
| BEGINNING FUND BALANCE | \$ 16,985,348                | \$ 212,431,280               | \$ 168,115,548               | \$ 82,633,080                  | <b>\$ 129,044,801</b>         |
| REVENUE:               |                              |                              |                              |                                |                               |
| Net Bond Proceeds      | \$ 200,736,857               | \$ -                         | \$ -                         | \$ 112,655,000                 | <b>\$ -</b>                   |
| Interest Income        | 2,424,428                    | 7,264,325                    | 4,956,714                    | 2,301,000                      | <b>1,994,000</b>              |
| School Contributions   | -                            | -                            | 3,991,857                    | -                              | <b>-</b>                      |
| Other Local Revenue    | -                            | -                            | 48,000                       | -                              | <b>-</b>                      |
| TOTAL REVENUE          | \$ 203,161,285               | \$ 7,264,325                 | \$ 8,996,571                 | \$ 114,956,000                 | <b>\$ 1,994,000</b>           |
| TOTAL RESOURCES        | <u>\$ 220,146,633</u>        | <u>\$ 219,695,605</u>        | <u>\$ 177,112,119</u>        | <u>\$ 197,589,080</u>          | <b><u>\$ 131,038,801</u></b>  |
| EXPENDITURES:          |                              |                              |                              |                                |                               |
| Capital Outlays        | \$ 6,983,033                 | \$ 51,580,058                | \$ 94,479,039                | \$ 68,056,275                  | <b>\$ 65,315,114</b>          |
| Bond Issuance Costs    | 732,320                      | -                            | -                            | 488,004                        | <b>-</b>                      |
| TOTAL EXPENDITURES     | <u>\$ 7,715,353</u>          | <u>\$ 51,580,058</u>         | <u>\$ 94,479,039</u>         | <u>\$ 68,544,279</u>           | <b><u>\$ 65,315,114</u></b>   |
| ENDING BALANCE         | <u>\$ 212,431,280</u>        | <u>\$ 168,115,548</u>        | <u>\$ 82,633,080</u>         | <u>\$ 129,044,801</u>          | <b><u>\$ 65,723,687</u></b>   |

## Building Fund (continued)

### Project List

| Elementary School Projects              |                                     |                                |                         |                           |
|-----------------------------------------|-------------------------------------|--------------------------------|-------------------------|---------------------------|
| Location                                | Adjusted Building<br>Fund<br>Budget | Project To Date<br>2022 - 2025 | Proposed<br>2026 - 2027 | Anticipated<br>Completion |
| BCSIS/High Peaks Elementary             | \$ 1,647,062                        | \$ 202,096                     | \$ -                    | 2027                      |
| Bear Creek Elementary                   | 2,787,641                           | 11,307                         | 55,000                  | 2028                      |
| Birch Elementary                        | 1,389,734                           | 97,779                         | 55,000                  | 2027                      |
| Coal Creek Elementary                   | 2,257,784                           | 367,951                        | 65,000                  | 2028                      |
| Columbine Elementary                    | 430,318                             | 415,749                        | -                       | 2025                      |
| Community Montessori                    | 2,569,000                           | 5,203                          | 55,000                  | 2028                      |
| Creekside Elementary                    | 472,256                             | 43,171                         | -                       | 2025                      |
| Crest View Elementary                   | 2,002,475                           | 21,159                         | 1,508,035               | 2027                      |
| Douglass Elementary                     | 67,003                              | 65,799                         | -                       | 2025                      |
| Eisenhower Elementary                   | 3,731,399                           | 679,054                        | 70,000                  | 2028                      |
| Emerald Elementary                      | 83,220                              | 82,090                         | -                       | 2025                      |
| Fireside Elementary                     | 2,214,224                           | 2,005,003                      | -                       | 2025                      |
| Flatirons Elementary                    | 1,621,400                           | -                              | 55,000                  | 2028                      |
| Foothill Elementary                     | 4,063,808                           | 825,243                        | 100,000                 | 2028                      |
| Gold Hill Elementary                    | 89,450                              | 16,597                         | 56,706                  | 2028                      |
| Heatherwood Elementary                  | 4,096,614                           | 4,120                          | 95,000                  | 2028                      |
| Jamestown Elementary                    | 281,329                             | 120,468                        | -                       | 2028                      |
| Kohl Elementary                         | 4,286,306                           | 540,215                        | 100,000                 | 2028                      |
| Lafayette Elementary                    | 1,148,000                           | 1,058,026                      | -                       | 2025                      |
| Louisville Elementary                   | 2,158,586                           | 1,417,176                      | 182,785                 | 2026                      |
| Mesa Elementary                         | 1,384,757                           | 42,034                         | 24,000                  | 2028                      |
| Nederland Elementary                    | 1,400,532                           | 122,420                        | 390,000                 | 2028                      |
| Pioneer Elementary                      | 4,052,003                           | 1,856,672                      | 180,752                 | 2026                      |
| Ryan Elementary                         | 2,043,062                           | 567,979                        | 57,228                  | 2026                      |
| Sanchez Elementary                      | 2,068,877                           | 2,067,147                      | -                       | 2025                      |
| Superior Elementary                     | 575,000                             | 29,178                         | 30,000                  | 2028                      |
| University Hill Elementary              | 735,691                             | 734,403                        | -                       | 2025                      |
| Whittier Elementary                     | 1,466,951                           | 87,542                         | 932,697                 | 2027                      |
| New School in Erie                      | 40,950,000                          | 5,099                          | -                       | 2029                      |
| <b>Total Elementary School Projects</b> | <b>\$ 92,074,482</b>                | <b>\$ 13,490,680</b>           | <b>\$ 4,012,203</b>     |                           |

| Middle School Projects              |                                     |                                |                         |                           |
|-------------------------------------|-------------------------------------|--------------------------------|-------------------------|---------------------------|
| Location                            | Adjusted Building<br>Fund<br>Budget | Project To Date<br>2022 - 2025 | Proposed<br>2026 - 2027 | Anticipated<br>Completion |
| Angevine Middle                     | \$ 3,466,178                        | \$ 3,405,603                   | \$ -                    | 2025                      |
| Broomfield Heights Middle           | 4,033,526                           | 3,817,605                      | -                       | 2025                      |
| Casey Middle                        | 2,635,700                           | 974,018                        | 100,895                 | 2026                      |
| Centennial Middle                   | 6,007,500                           | 991,897                        | 3,324,827               | 2027                      |
| Louisville Middle                   | 3,125,608                           | 1,634,660                      | -                       | 2026                      |
| Manhattan Middle                    | 3,767,772                           | 108,813                        | 2,421,904               | 2027                      |
| Platt Middle                        | 4,613,625                           | 121,769                        | 3,074,865               | 2027                      |
| Southern Hills Middle               | 3,521,710                           | 161,563                        | 2,510,972               | 2027                      |
| <b>Total Middle School Projects</b> | <b>\$ 31,171,619</b>                | <b>\$ 11,215,928</b>           | <b>\$ 11,433,463</b>    |                           |

| High School Projects              |                                     |                                |                         |                           |
|-----------------------------------|-------------------------------------|--------------------------------|-------------------------|---------------------------|
| Location                          | Adjusted Building<br>Fund<br>Budget | Project To Date<br>2022 - 2025 | Proposed<br>2026 - 2027 | Anticipated<br>Completion |
| Arapahoe Ridge High               | \$ 29,649,119                       | \$ 8,160,733                   | \$ 8,867,772            | 2027                      |
| Boulder High                      | 18,876,903                          | 6,060,363                      | 5,934,158               | 2027                      |
| Broomfield High                   | 16,993,682                          | 12,942,181                     | 513,497                 | 2026                      |
| Centaurus High                    | 15,066,456                          | 14,067,946                     | 80,379                  | 2026                      |
| Fairview High                     | 21,762,231                          | 2,344,001                      | 9,793,000               | 2028                      |
| Monarch High                      | 15,370,576                          | 6,313,518                      | 2,950,977               | 2026                      |
| New Vista High                    | 53,230,945                          | 46,295,304                     | 2,597,738               | 2026                      |
| <b>Total High School Projects</b> | <b>\$ 170,949,912</b>               | <b>\$ 96,184,046</b>           | <b>\$ 30,737,521</b>    |                           |



## Building Fund (continued)

### Project List (continued)

| PK-8 and Mid/Sr Projects             |                   |                   |                                |                         |                           |
|--------------------------------------|-------------------|-------------------|--------------------------------|-------------------------|---------------------------|
| Location                             | Adjusted Building |                   | Project To Date<br>2022 - 2025 | Proposed<br>2026 - 2027 | Anticipated<br>Completion |
|                                      | Fund              | Budget            |                                |                         |                           |
| Aspen Creek PK-8                     | \$                | 6,521,392         | \$ 2,082,787                   | \$ 3,115,096            | 2027                      |
| Eldorado PK-8                        |                   | 3,624,817         | 1,668,683                      | -                       | 2028                      |
| Meadowlark PK-8                      |                   | 105,153           | 97,054                         | -                       | 2025                      |
| Monarch PK-8                         |                   | 3,878,087         | 1,567,196                      | 369,758                 | 2026                      |
| Nederland Middle-Senior High         |                   | 10,589,000        | 997,521                        | 2,903,836               | 2028                      |
| <b>Total K-8 and Mid/Sr Projects</b> | <b>\$</b>         | <b>24,718,449</b> | <b>\$ 6,413,241</b>            | <b>\$ 6,388,690</b>     |                           |

| Charters                             |                   |                   |                                |                         |                           |
|--------------------------------------|-------------------|-------------------|--------------------------------|-------------------------|---------------------------|
| Location                             | Adjusted Building |                   | Project To Date<br>2022 - 2025 | Proposed<br>2026 - 2027 | Anticipated<br>Completion |
|                                      | Fund              | Budget            |                                |                         |                           |
| Boulder Prep High                    | \$                | 595,437           | \$ 569,250                     | \$ -                    | 2025                      |
| Horizons K-8                         |                   | 1,496,816         | 715,676                        | -                       | 2026                      |
| Justice High                         |                   | 719,155           | 693,077                        | -                       | 2025                      |
| Peak To Peak                         |                   | 12,401,655        | 11,460,850                     | -                       | 2026                      |
| Summit Middle                        |                   | 5,242,623         | 1,912,569                      | 203,800                 | 2026                      |
| <b>Total K-8 and Mid/Sr Projects</b> | <b>\$</b>         | <b>20,455,686</b> | <b>\$ 15,351,422</b>           | <b>\$ 203,800</b>       |                           |

| District Wide                     |                   |                  |                                |                         |                           |
|-----------------------------------|-------------------|------------------|--------------------------------|-------------------------|---------------------------|
| Location                          | Adjusted Building |                  | Project To Date<br>2022 - 2025 | Proposed<br>2026 - 2027 | Anticipated<br>Completion |
|                                   | Fund              | Budget           |                                |                         |                           |
| Education Center                  | \$                | 832,907          | \$ 245,748                     | \$ -                    | 2025                      |
| Culinary Center                   |                   | 1,375,909        | 1,297,660                      | -                       | 2025                      |
| Halcyon                           |                   | 50,959           | 50,960                         | -                       | 2024                      |
| Mapleton                          |                   | 465,938          | -                              | 197,507                 | 2027                      |
| Sombrero Marsh                    |                   | -                | -                              | -                       | -                         |
| IT Network Infrastructure Refresh |                   | 5,723,185        | -                              | 2,750,000               | -                         |
| Transitions Building              |                   | -                | -                              | -                       | -                         |
| Warehouse                         |                   | -                | -                              | -                       | -                         |
| Boulder Bus Terminal              |                   | -                | -                              | -                       | -                         |
| Lafayette Bus Terminal            |                   | 261,000          | 27,131                         | -                       | 2027                      |
| <b>Total District Wide</b>        | <b>\$</b>         | <b>8,709,898</b> | <b>\$ 1,621,499</b>            | <b>\$ 2,947,507</b>     |                           |

| Administrative                |                   |                  |                                |                         |                           |
|-------------------------------|-------------------|------------------|--------------------------------|-------------------------|---------------------------|
| Location                      | Adjusted Building |                  | Project To Date<br>2022 - 2025 | Proposed<br>2026 - 2027 | Anticipated<br>Completion |
|                               | Fund              | Budget           |                                |                         |                           |
| 2014 Bond Project Completions | \$                | 5,790,609        | \$ 5,790,609                   | \$ -                    | 2025                      |
| Bond Administrative           |                   | 2,248,000        | 2,285,948                      | -                       | 2029                      |
| Debt Issuance                 |                   | 1,736,857        | 732,320                        | -                       | 2029                      |
| <b>Total Administrative</b>   | <b>\$</b>         | <b>9,775,466</b> | <b>\$ 8,808,877</b>            | <b>\$ -</b>             |                           |

| Allocations                   |                   |                  |                                |                         |                           |
|-------------------------------|-------------------|------------------|--------------------------------|-------------------------|---------------------------|
| Location                      | Adjusted Building |                  | Project To Date<br>2022 - 2025 | Proposed<br>2026 - 2027 | Anticipated<br>Completion |
|                               | Fund              | Budget           |                                |                         |                           |
| Asbestos Removal              | \$                | 4,180,873        | \$ -                           | \$ 2,318,329            | 2028                      |
| ADA Accessibility Playgrounds |                   | 992,679          | 688,757                        | -                       | 2028                      |
| <b>Total Allocations</b>      | <b>\$</b>         | <b>5,173,552</b> | <b>\$ 688,757</b>              | <b>\$ 2,318,329</b>     |                           |

**Building Fund (continued)**

**Project List (continued)**

| Reserves                |                                     |                                |                         |                           |  |
|-------------------------|-------------------------------------|--------------------------------|-------------------------|---------------------------|--|
| Location                | Adjusted Building<br>Fund<br>Budget | Project To Date<br>2022 - 2025 | Proposed<br>2026 - 2027 | Anticipated<br>Completion |  |
| Bond Premium / Discount | \$ 521,586                          | \$ -                           | \$ 521,586              | 2029                      |  |
| Debt Issuance           | \$ -                                | \$ -                           |                         | 2029                      |  |
| Inflation               | 18,881,757                          | -                              | 2,803,764               | 2029                      |  |
| Program Reserve         | 17,106,491                          | -                              | 3,948,249               | 2029                      |  |
| <b>Total Reserves</b>   | <b>\$ 36,509,834</b>                | <b>\$ -</b>                    | <b>\$ 7,273,599</b>     |                           |  |
| <b>GRAND TOTAL</b>      | <b>\$ 399,538,898</b>               | <b>\$ 153,774,450</b>          | <b>\$ 65,315,114</b>    |                           |  |



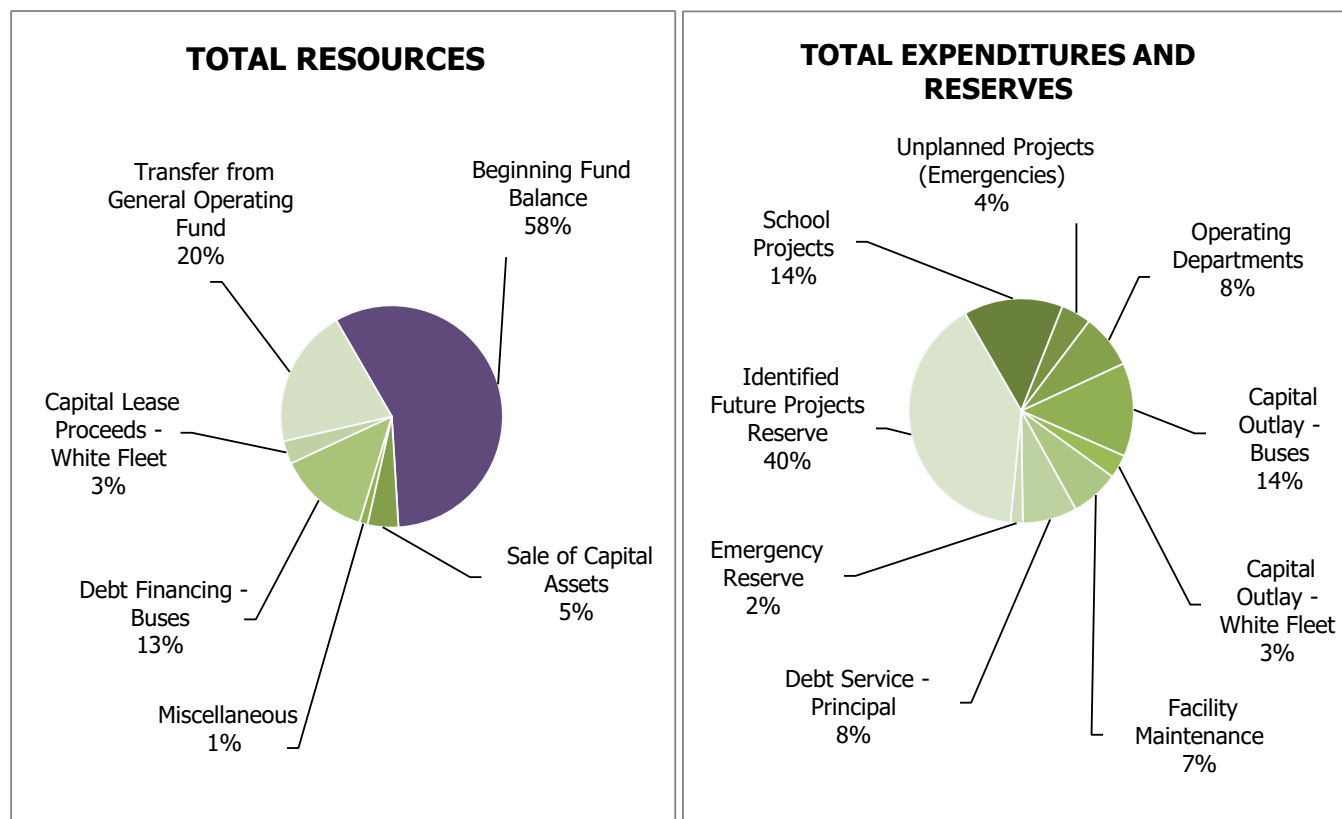
## Capital Reserve Fund

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. The buses to be received in the current fiscal year are budgeted to be financed. The budget also assumes that all white fleet vehicles ordered will be received in the current year.

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)

|                                      | 2022-23<br>AUDITED<br>ACTUAL | 2023-24<br>AUDITED<br>ACTUAL | 2024-25<br>AUDITED<br>ACTUAL | 2025-26<br>ESTIMATED<br>ACTUAL | 2026-27<br>PROPOSED<br>BUDGET |
|--------------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------------------------------|
| BEGINNING FUND BALANCE               | \$ 5,112,662                 | \$ 5,141,513                 | \$ 10,240,869                | \$ 9,249,764                   | \$ 7,944,002                  |
| REVENUE:                             |                              |                              |                              |                                |                               |
| Sale of Capital Assets               | \$ -                         | \$ 96,339                    | \$ 294,502                   | \$ 518,787                     | \$ 621,000                    |
| Insurance Proceeds                   | -                            | 4,234,638                    | 1,766,536                    | 113,684                        | -                             |
| Local Grant Revenue                  | 1,600,015                    | 1,040,287                    | -                            | -                              | -                             |
| Rental Income                        | 50,580                       | 52,097                       | 53,660                       | 55,270                         | 56,928                        |
| Miscellaneous                        | 312,296                      | 205,915                      | 218,827                      | 370,846                        | 164,942                       |
| Debt Financing - Buses               | -                            | 1,822,900                    | 2,456,664                    | 1,700,274                      | 1,849,724                     |
| Capital Lease Proceeds - White Fleet | 283,014                      | 1,182,520                    | 512,236                      | 870,000                        | 465,000                       |
| Transfer from Preschool Fund         | 13,299                       | 13,299                       | -                            | -                              | -                             |
| Transfer from General Operating Fund | 2,677,961                    | 3,677,961                    | 2,802,961                    | 2,966,961                      | 2,802,961                     |
| TOTAL REVENUE                        | \$ 4,937,165                 | \$ 12,325,956                | \$ 8,105,386                 | \$ 6,595,822                   | \$ 5,960,555                  |
| TOTAL RESOURCES                      | <u>\$ 10,049,827</u>         | <u>\$ 17,467,469</u>         | <u>\$ 18,346,255</u>         | <u>\$ 15,845,586</u>           | <u>\$ 13,904,557</u>          |
| EXPENDITURES:                        |                              |                              |                              |                                |                               |
| School Projects                      | \$ 431,260                   | \$ 426,397                   | \$ 477,771                   | \$ 1,539,219                   | \$ 1,967,294                  |
| Unplanned Projects (Emergencies)     | -                            | -                            | -                            | -                              | 594,959                       |
| Operating Departments                | 406,147                      | 555,729                      | 660,413                      | 1,233,923                      | 1,070,700                     |
| Capital Outlay - Buses               | 2,186,657                    | 3,159,303                    | 5,320,211                    | 2,068,820                      | 1,849,724                     |
| Capital Outlay - White Fleet         | 283,014                      | 1,182,520                    | 512,236                      | 870,000                        | 465,000                       |
| Facility Maintenance                 | 858,493                      | 1,071,246                    | 809,846                      | 1,156,870                      | 958,901                       |
| Debt Service - Principal             | 714,835                      | 764,064                      | 1,216,779                    | 935,093                        | 1,076,187                     |
| Debt Service - Interest              | 27,908                       | 67,341                       | 99,235                       | 97,659                         | 167,097                       |
| TOTAL EXPENDITURES                   | <u>\$ 4,908,314</u>          | <u>\$ 7,226,600</u>          | <u>\$ 9,096,491</u>          | <u>\$ 7,901,584</u>            | <u>\$ 8,149,862</u>           |
| RESERVES:                            |                              |                              |                              |                                |                               |
| Emergency Reserve                    | \$ -                         | \$ -                         | \$ -                         | \$ -                           | \$ 244,496                    |
| Identified Future Projects Reserve   | -                            | -                            | -                            | -                              | 5,510,199                     |
| TOTAL RESERVES                       | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                    | <u>\$ 5,754,695</u>           |
| TOTAL EXPENDITURES AND RESERVES      | <u>\$ 4,908,314</u>          | <u>\$ 7,226,600</u>          | <u>\$ 9,096,491</u>          | <u>\$ 7,901,584</u>            | <u>\$ 13,904,557</u>          |
| ENDING BALANCE                       | <u>\$ 5,141,513</u>          | <u>\$ 10,240,869</u>         | <u>\$ 9,249,764</u>          | <u>\$ 7,944,002</u>            | <u>\$ -</u>                   |



## Capital Reserve Fund (continued)

### Project List

|                                                               |                                                                         | 2026-27<br>Proposed<br>Budget |
|---------------------------------------------------------------|-------------------------------------------------------------------------|-------------------------------|
| <b>School Projects &amp; Unplanned Projects (Emergencies)</b> |                                                                         |                               |
| District Wide                                                 | Athletic Improvements (includes carry over)                             | \$ 50,000                     |
| District Wide                                                 | Furniture & Fixtures                                                    | 28,500                        |
| District Wide                                                 | Special Education Modifications &/or Equipment                          | 10,000                        |
| District Wide                                                 | ILC Swing Inspections (includes carry over)                             | 6,000                         |
| District Wide                                                 | Hail Damage Repairs (includes carry over)                               | 1,872,794                     |
| District Wide                                                 | Unplanned Projects (Emergencies) (includes carry over)                  | 594,959                       |
| <b>Total School Projects :</b>                                |                                                                         | <b>\$ 2,562,253</b>           |
| <b>Operating Departments &amp; District Vehicles</b>          |                                                                         |                               |
| Accounting Svcs                                               | Debt Service - Other Professional Services                              | \$ 5,000                      |
| Food Services                                                 | Food Services Equipment Upkeep & Purchases (includes carry over)        | 11,500                        |
| Information Technology                                        | Fiber Improvements & Repairs (includes carry over)                      | 30,000                        |
| Security                                                      | Building Improvements & Equipment (includes carry over)                 | 94,200                        |
| Transportation                                                | Preschool Safety Seats                                                  | 10,000                        |
| Transportation                                                | Buses - Capital Outlay (includes carry over)                            | 1,849,724                     |
| Transportation                                                | Vehicles - White Fleet Modifications/Equip/Rental (includes carry over) | 30,000                        |
| Transportation                                                | Vehicles - White Fleet Leases & Misc Fees (includes carry over)         | 890,000                       |
| Transportation                                                | White Fleet Capital Outlay - Leases                                     | 465,000                       |
| <b>Total Operating Departments &amp; District Vehicles :</b>  |                                                                         | <b>\$ 3,385,424</b>           |
| <b>Facility Maintenance</b>                                   |                                                                         |                               |
| District Wide                                                 | Fire Safety   Suppression (includes carry over)                         | \$ 29,000                     |
| District Wide                                                 | HVAC                                                                    | 70,000                        |
| District Wide                                                 | Doors & Windows                                                         | 15,000                        |
| District Wide                                                 | Elevator Repairs (includes carry over)                                  | 48,700                        |
| District Wide                                                 | Americans With Disabilities Act                                         | 9,000                         |
| District Wide                                                 | Environmental Management (includes carry over)                          | 86,700                        |
| District Wide                                                 | Concrete / Asphalt                                                      | 47,300                        |
| District Wide                                                 | Electrical (includes carry over)                                        | 35,000                        |
| District Wide                                                 | Grounds (includes carry over)                                           | 158,801                       |
| District Wide                                                 | Maintenance Equipment (includes carry over)                             | 125,000                       |
| District Wide                                                 | Roofing (includes carry over)                                           | 83,800                        |
| District Wide                                                 | Custodial Equipment (includes carry over)                               | 53,500                        |
| District Wide                                                 | Playgrounds                                                             | 40,000                        |
| District Wide                                                 | Minor Facility Improvements (includes carry over)                       | 20,000                        |
| District Wide                                                 | Flooring                                                                | 15,000                        |
| District Wide                                                 | Painting                                                                | 20,000                        |
| District Wide                                                 | Plumbing (includes carry over)                                          | 102,100                       |
| <b>Total Facility Maintenance :</b>                           |                                                                         | <b>\$ 958,901</b>             |
| <b>Debt Service</b>                                           |                                                                         |                               |
| Accounting Svcs                                               | Debt Service - Principal                                                | \$ 1,076,187                  |
| Accounting Svcs                                               | Debt Service - Interest                                                 | 167,097                       |
| <b>Total Debt Service :</b>                                   |                                                                         | <b>\$ 1,243,284</b>           |
| <b>Reserves</b>                                               |                                                                         |                               |
| Emergency Reserve ( TABOR - 3% Budget )                       |                                                                         | \$ 244,496                    |
| Identified Future Projects Reserve                            |                                                                         | 5,510,199                     |
| <b>Total Reserves :</b>                                       |                                                                         | <b>\$ 5,754,695</b>           |
| <b>GRAND TOTAL :</b>                                          |                                                                         | <b>\$ 13,904,557</b>          |



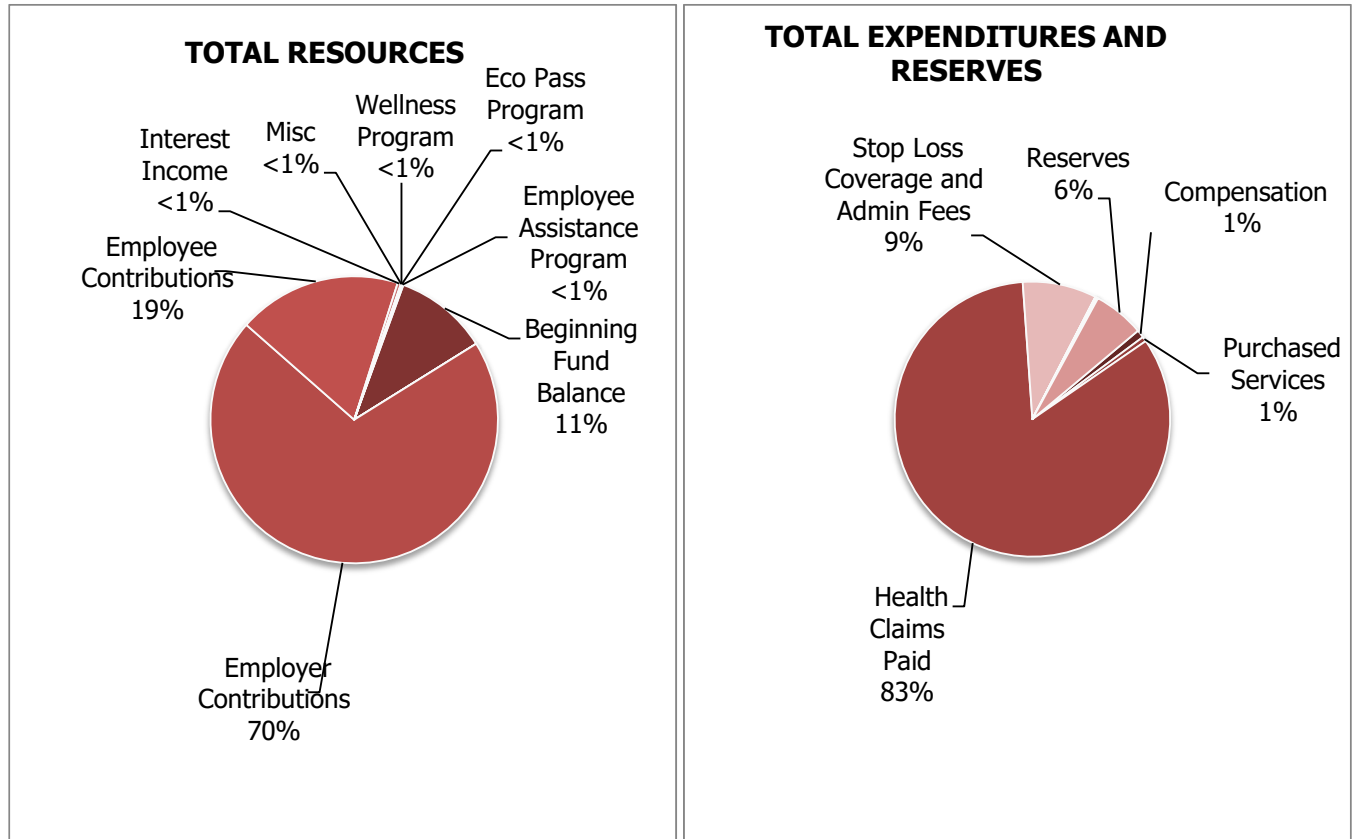
# BOULDER VALLEY SCHOOL DISTRICT

INTERNAL SERVICE FUNDS

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## Health Insurance Fund

The Health Insurance Fund is an internal service fund used to account for claims, administrative fees, and stop loss insurance coverage for the district's self-funded health insurance employee benefit 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 2026-27, the district will contribute an annual premium of \$9,540 per eligible employee, an increase of 4.6 percent over the prior year which is two times the originally announced CPI rate.

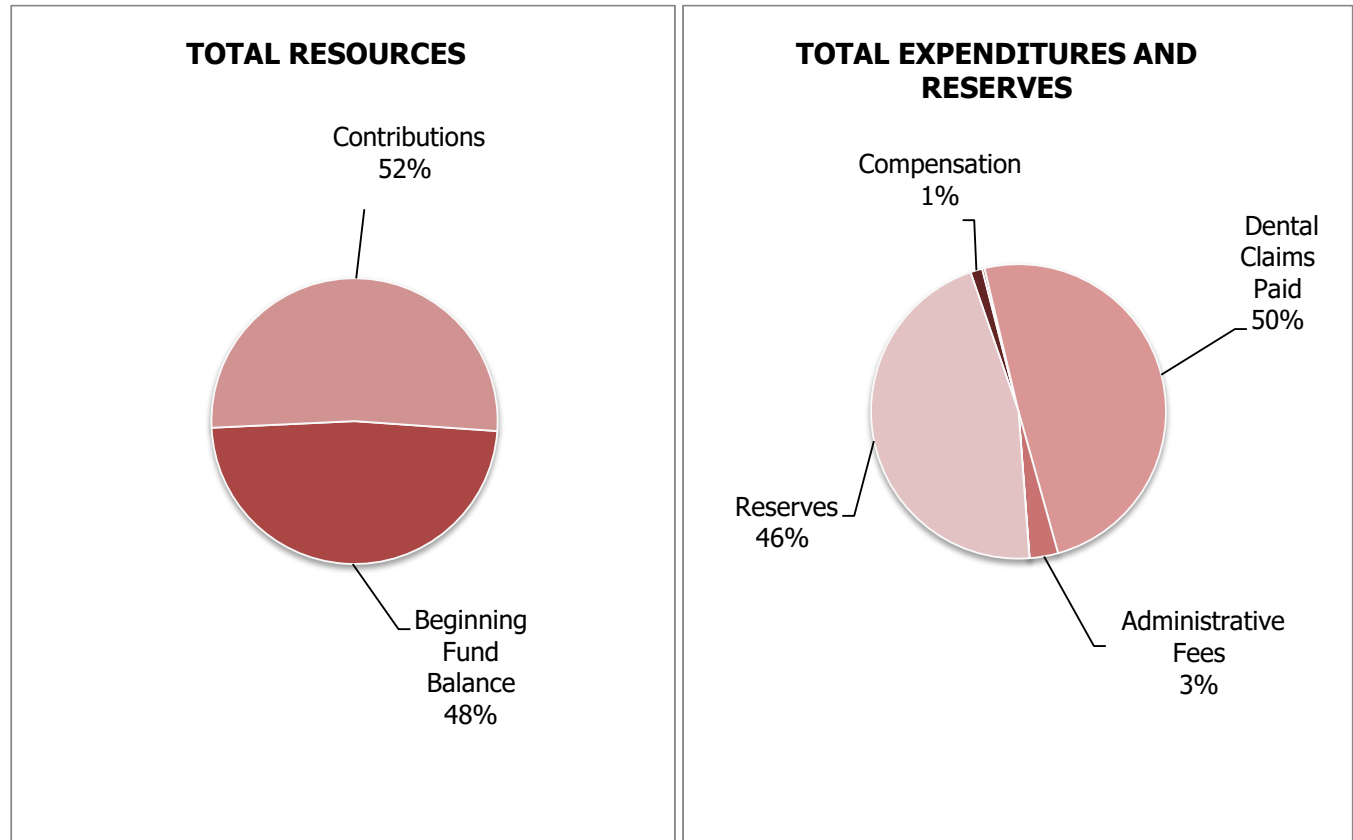


## Health Insurance Fund (continued)

|                                             | 2022-23<br>AUDITED<br>ACTUAL | 2023-24<br>AUDITED<br>ACTUAL | 2024-25<br>AUDITED<br>ACTUAL | 2025-26<br>ESTIMATED<br>ACTUAL | 2026-27<br>PROPOSED<br>BUDGET |
|---------------------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------------------------------|
| BEGINNING FUND BALANCE                      | \$ 8,958,298                 | \$ 6,515,230                 | \$ 5,608,124                 | \$ 2,205,115                   | \$ 5,580,727                  |
| REVENUE:                                    |                              |                              |                              |                                |                               |
| Transfer from General Operating Fund        | \$ -                         | \$ -                         | \$ 2,500,000                 | \$ -                           | \$ -                          |
| Employer Contributions                      | 28,577,334                   | 30,236,787                   | 31,637,489                   | 37,404,856                     | 37,167,680                    |
| Employee Contributions                      | 7,392,702                    | 8,809,190                    | 8,979,186                    | 10,500,000                     | 9,715,788                     |
| Interest Income                             | 184,244                      | 268,423                      | 245,337                      | 200,000                        | 200,000                       |
| Miscellaneous                               | 274,309                      | 45,282                       | 153,477                      | 25,000                         | 25,000                        |
| Eco Pass Program                            | 73,070                       | 68,845                       | 63,126                       | 80,000                         | 60,000                        |
| Employee Assistance Program                 | 73,891                       | 79,238                       | 76,130                       | 65,000                         | 65,000                        |
| TOTAL REVENUE                               | \$ 36,575,550                | \$ 39,507,765                | \$ 43,654,745                | \$ 48,274,856                  | \$ 47,233,468                 |
| TOTAL RESOURCES                             | <u>\$ 45,533,848</u>         | <u>\$ 46,022,995</u>         | <u>\$ 49,262,869</u>         | <u>\$ 50,479,971</u>           | <u>\$ 52,814,195</u>          |
| EXPENDITURES:                               |                              |                              |                              |                                |                               |
| Personnel                                   | \$ 410,891                   | \$ 481,482                   | \$ 461,317                   | \$ 481,026                     | \$ 491,265                    |
| Purchased Services                          | 182,580                      | 202,492                      | 198,160                      | 300,000                        | 300,000                       |
| Health Claims Paid                          | 36,219,718                   | 37,259,942                   | 43,914,140                   | 40,896,782                     | 44,093,115                    |
| Stop Loss Coverage and Admin Fees           | 2,070,913                    | 2,346,598                    | 2,423,904                    | 3,041,436                      | 4,587,171                     |
| ACA PCORI Fee and Miscellaneous             | 10,934                       | 16,024                       | 21,168                       | 20,000                         | 20,000                        |
| Wellness Program                            | 8,626                        | 8,149                        | (13,615)                     | 50,000                         | 50,000                        |
| Employee Assistance Program                 | 73,420                       | 77,245                       | -                            | 60,000                         | 60,000                        |
| Eco Pass Program                            | 41,536                       | 22,939                       | 52,680                       | 50,000                         | 50,000                        |
| TOTAL EXPENDITURES                          | <u>\$ 39,018,618</u>         | <u>\$ 40,414,871</u>         | <u>\$ 47,057,754</u>         | <u>\$ 44,899,244</u>           | <u>\$ 49,651,551</u>          |
| RESERVES:                                   |                              |                              |                              |                                |                               |
| Reserved for Health Benefits                | \$ -                         | \$ -                         | \$ -                         | \$ -                           | \$ 3,162,644                  |
| TOTAL RESERVES                              | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                    | <u>\$ 3,162,644</u>           |
| TOTAL EXPENDITURES<br>AND EMERGENCY RESERVE | <u>\$ 39,018,618</u>         | <u>\$ 40,414,871</u>         | <u>\$ 47,057,754</u>         | <u>\$ 44,899,244</u>           | <u>\$ 52,814,195</u>          |
| ENDING BALANCE                              | <u>\$ 6,515,230</u>          | <u>\$ 5,608,124</u>          | <u>\$ 2,205,115</u>          | <u>\$ 5,580,727</u>            | <u>\$ -</u>                   |

## 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 2026-27, the district will contribute \$564 per eligible employee; there is no increase from the prior year.



**Dental Insurance Fund (continued)**

|                                              | 2022-23<br>AUDITED<br>ACTUAL | 2023-24<br>AUDITED<br>ACTUAL | 2024-25<br>AUDITED<br>ACTUAL | 2025-26<br>ESTIMATED<br>ACTUAL | 2026-27<br>PROPOSED<br>BUDGET |
|----------------------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------------------------------|
| BEGINNING FUND BALANCE                       | \$ 1,760,933                 | \$ 2,074,446                 | \$ 2,430,334                 | \$ 2,801,020                   | <b>\$ 2,693,092</b>           |
| REVENUE:                                     |                              |                              |                              |                                |                               |
| Contributions                                | \$ 2,854,344                 | \$ 2,912,207                 | \$ 2,898,103                 | \$ 2,900,000                   | <b>\$ 2,900,000</b>           |
| Interest Income                              | 28,858                       | 42,043                       | 39,466                       | 35,000                         | <b>35,000</b>                 |
| TOTAL REVENUE                                | \$ 2,883,202                 | \$ 2,954,250                 | \$ 2,937,569                 | \$ 2,935,000                   | <b>\$ 2,935,000</b>           |
| TOTAL RESOURCES                              | <u>\$ 4,644,135</u>          | <u>\$ 5,028,696</u>          | <u>\$ 5,367,903</u>          | <u>\$ 5,736,020</u>            | <b><u>\$ 5,628,092</u></b>    |
| EXPENDITURES:                                |                              |                              |                              |                                |                               |
| Personnel                                    | \$ 51,257                    | \$ 74,277                    | \$ 70,277                    | \$ 71,961                      | <b>\$ 73,658</b>              |
| Purchased Services                           | 6,751                        | 9,436                        | 9,936                        | 15,000                         | <b>15,000</b>                 |
| Dental Claims Paid                           | 2,307,302                    | 2,349,219                    | 2,326,051                    | 2,778,967                      | <b>2,778,967</b>              |
| Administrative Fees                          | 204,379                      | 165,430                      | 160,619                      | 176,000                        | <b>176,000</b>                |
| Supplies and Materials                       | -                            | -                            | -                            | 1,000                          | <b>1,000</b>                  |
| TOTAL EXPENDITURES                           | \$ 2,569,689                 | \$ 2,598,362                 | \$ 2,566,883                 | \$ 3,042,928                   | <b>\$ 3,044,625</b>           |
| RESERVES:                                    |                              |                              |                              |                                |                               |
| Reserved for Dental Benefits                 | \$ -                         | \$ -                         | \$ -                         | \$ -                           | <b>\$ 2,583,467</b>           |
| TOTAL RESERVES                               | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                    | <b><u>\$ 2,583,467</u></b>    |
| TOTAL EXPENDITURES/RESERVES<br>AND TRANSFERS | <u>\$ 2,569,689</u>          | <u>\$ 2,598,362</u>          | <u>\$ 2,566,883</u>          | <u>\$ 3,042,928</u>            | <b><u>\$ 5,628,092</u></b>    |
| ENDING BALANCE                               | <u>\$ 2,074,446</u>          | <u>\$ 2,430,334</u>          | <u>\$ 2,801,020</u>          | <u>\$ 2,693,092</u>            | <b><u>\$ -</u></b>            |





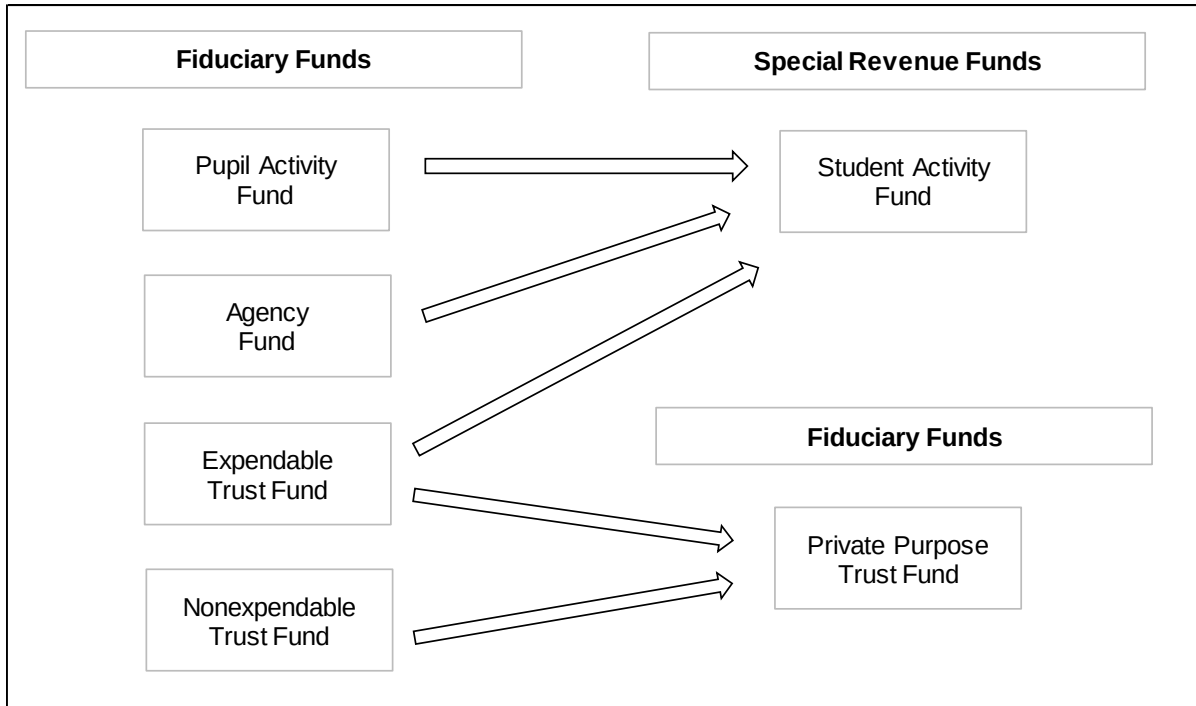
# BOULDER VALLEY SCHOOL DISTRICT

## FIDUCIARY FUNDS

Private Purpose Trust Fund.....220

## 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.



|                        | 2022-23<br>AUDITED<br>ACTUAL | 2023-24<br>AUDITED<br>ACTUAL | 2024-25<br>AUDITED<br>ACTUAL | 2025-26<br>ESTIMATED<br>ACTUAL | 2026-27<br>PROPOSED<br>BUDGET |
|------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------------------------------|
| BEGINNING FUND BALANCE | \$ 1,257,921                 | \$ 1,248,910                 | \$ 1,251,260                 | \$ 1,220,538                   | <b>\$ 1,170,538</b>           |
| TOTAL REVENUE          | 54,738                       | 78,924                       | 64,205                       | 54,000                         | <b>55,000</b>                 |
| TOTAL RESOURCES        | <u>\$ 1,312,659</u>          | <u>\$ 1,327,834</u>          | <u>\$ 1,315,465</u>          | <u>\$ 1,274,538</u>            | <b><u>\$ 1,225,538</u></b>    |
| TOTAL EXPENDITURES     | \$ 63,749                    | \$ 76,574                    | \$ 94,927                    | \$ 104,000                     | <b>\$ 100,000</b>             |
| ENDING BALANCE         | <u>\$ 1,248,910</u>          | <u>\$ 1,251,260</u>          | <u>\$ 1,220,538</u>          | <u>\$ 1,170,538</u>            | <b><u>\$ 1,125,538</u></b>    |



# BOULDER VALLEY SCHOOL DISTRICT

## INFORMATIONAL SECTION

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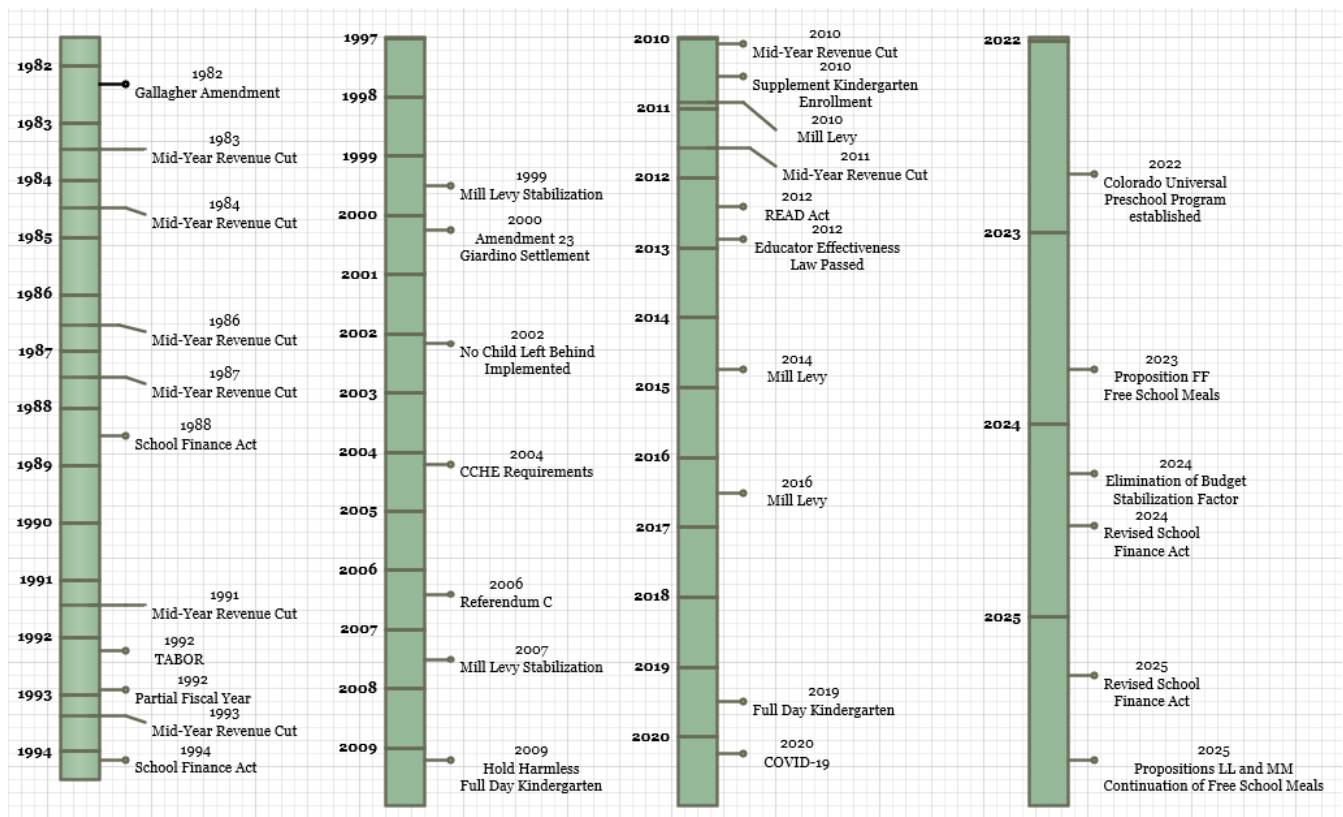
## A Generation of Colorado School Finance

The timeline below illustrates major milestones in Colorado school finance. We take a look at over 30 years of school finance in Colorado, the legislative, economic, and demographic changes that shaped the way our schools are financed. It is useful to review the remainder of this document in the context of these environmental factors that have affected the district.

### Timeline of Colorado School Finance & Education Reform 1981 – 2026

#### 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 - 2026

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
- CMAS 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<br>(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) |                                                  |                   |

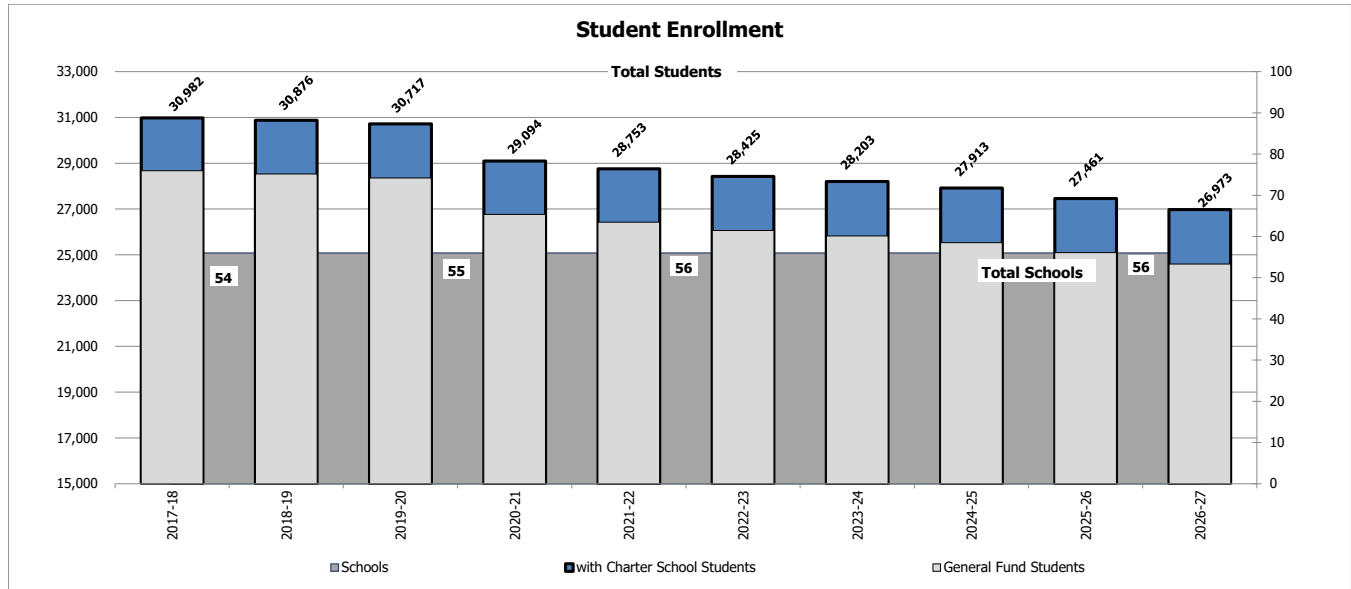
## A Generation of Colorado School Finance (continued)

### 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 2023, Colorado voters passed Proposition FF which provided free school meals for all students for a limited time.
- 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.
- In 2025, Colorado voters passed Propositions LL and MM, which continued free school meals for all students originally passed under Proposition FF in 2023.

## 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.

|                           | Oct-22<br>Submitted | Oct-23<br>Submitted | Oct-24<br>Submitted | Oct-25<br>Submitted | Oct-26<br>Proposed |
|---------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| <b>Student Enrollment</b> |                     |                     |                     |                     |                    |
| K-12                      | 27,543              | 27,287              | 27,143              | 26,632              | 26,144             |
| Pre-K*                    | 882                 | 916                 | 770                 | 829                 | 829                |
| <b>Total Enrollment</b>   | <b>28,425</b>       | <b>28,203</b>       | <b>27,913</b>       | <b>27,461</b>       | <b>26,973</b>      |

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

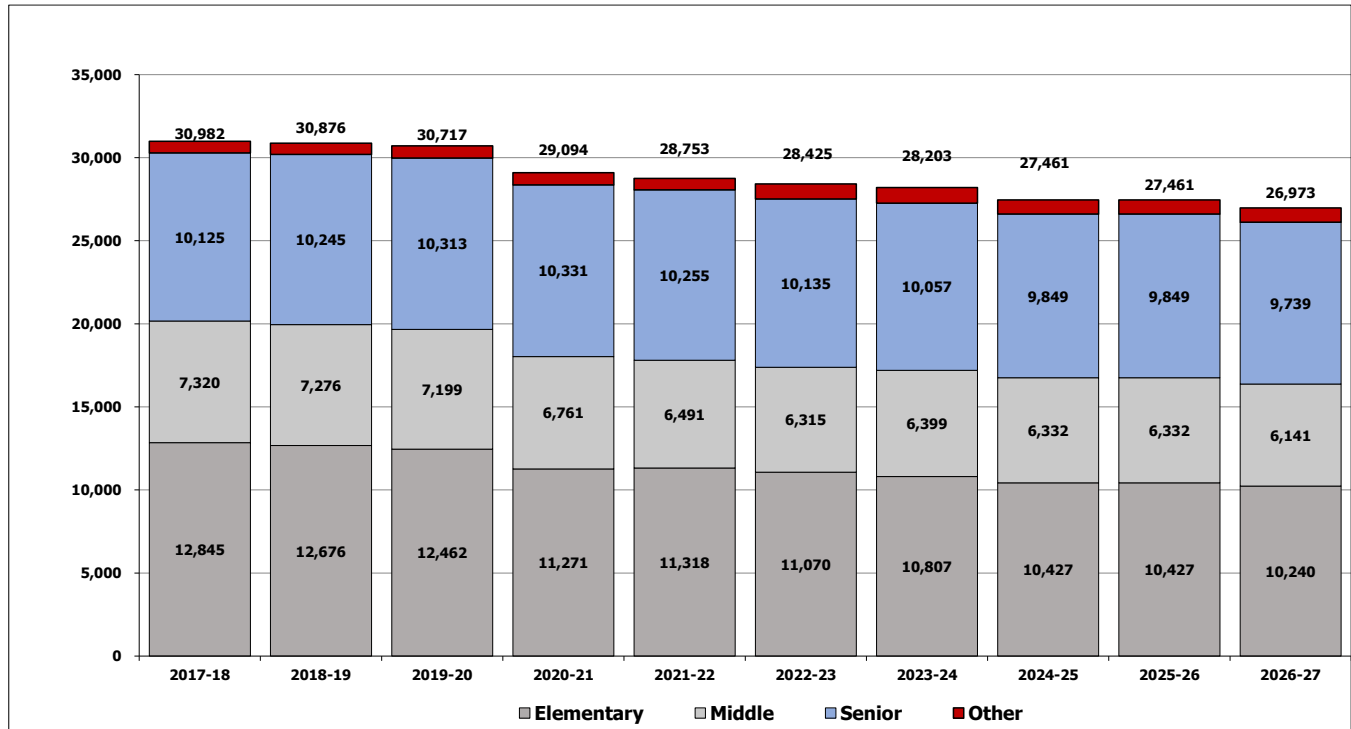
Beginning in October 2022, enrollment will include tuition paying Pre-K families.

|                          | Oct-22<br>Submitted | Oct-23<br>Submitted | Oct-24<br>Submitted | Oct-25<br>Submitted | Oct-26<br>Proposed |
|--------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| <b>Student FTE</b>       |                     |                     |                     |                     |                    |
| Elem                     | 11,055.5            | 10,790.7            | 10,666.5            | 10,412.6            | 10,225.5           |
| Middle                   | 6,306.0             | 6,386.5             | 6,426.5             | 6,322.5             | 6,131.5            |
| Senior                   | 9,846.0             | 9,982.5             | 9,947.5             | 9,822.0             | 9,729.5            |
| Other*                   | 399.0               | 24.0                | 22.0                | 24.0                | 24.0               |
| <b>Total FTE</b>         | <b>27,606.5</b>     | <b>27,183.7</b>     | <b>27,062.5</b>     | <b>26,581.1</b>     | <b>26,110.5</b>    |
| Change from Prior Year   | (156.5)             | (422.8)             | (121.2)             | (481.4)             | (470.6)            |
| % change from Prior Year | -0.56%              | -1.53%              | -0.45%              | -1.78%              | -1.77%             |

\*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                   |              | Submitted 2023   | Submitted 2024 | Submitted 2025 | Submitted 2026 | Proposed 2027 |
| <b>ELEMENTARY</b>             |              |                  |                |                |                |               |
|                               | K            | 1,658            | 1,538          | 1,608          | 1,626          | 1,598         |
|                               | 1            | 1,781            | 1,709          | 1,591          | 1,583          | 1,639         |
|                               | 2            | 1,786            | 1,824          | 1,771          | 1,623          | 1,615         |
|                               | 3            | 1,893            | 1,820          | 1,889          | 1,796          | 1,646         |
|                               | 4            | 1,932            | 1,940          | 1,871          | 1,902          | 1,818         |
|                               | 5            | 2,020            | 1,976          | 1,951          | 1,897          | 1,924         |
|                               | <b>TOTAL</b> | <b>11,070</b>    | <b>10,807</b>  | <b>10,681</b>  | <b>10,427</b>  | <b>10,240</b> |
| <b>MIDDLE SCHOOL</b>          |              |                  |                |                |                |               |
|                               | 6            | 2,077            | 2,118          | 2,092          | 2,038          | 1,968         |
|                               | 7            | 2,102            | 2,127          | 2,165          | 2,107          | 2,052         |
|                               | 8            | 2,136            | 2,154          | 2,179          | 2,187          | 2,121         |
|                               | <b>TOTAL</b> | <b>6,315</b>     | <b>6,399</b>   | <b>6,436</b>   | <b>6,332</b>   | <b>6,141</b>  |
| <b>HIGH SCHOOL</b>            |              |                  |                |                |                |               |
|                               | 9            | 2,443            | 2,387          | 2,425          | 2,377          | 2,389         |
|                               | 10           | 2,503            | 2,461          | 2,427          | 2,438          | 2,382         |
|                               | 11           | 2,597            | 2,510          | 2,474          | 2,443          | 2,432         |
|                               | 12           | 2,592            | 2,699          | 2,678          | 2,591          | 2,536         |
|                               | <b>TOTAL</b> | <b>10,135</b>    | <b>10,057</b>  | <b>10,004</b>  | <b>9,849</b>   | <b>9,739</b>  |
| OTHER (Contracted Ed, Pre-K)* |              | 905              | 940            | 792            | 853            | 853           |
| <b>GRAND TOTAL</b>            |              | <b>28,425</b>    | <b>28,203</b>  | <b>27,913</b>  | <b>27,461</b>  | <b>26,973</b> |

\*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**

|      | Elementary |        |        | Middle |        |        | High   |        |        | K-12   |        |        |
|------|------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
|      | School     | Elem   | %      | School | Middle | %      | School | High   | %      | Enroll | K-12   | %      |
| Year | Enroll     | Growth | Growth | Enroll | Growth | Growth | Enroll | Growth | Growth |        | Enroll | Total  |
| 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

| <u>Year</u>                 | <u>K</u> | <u>1</u> | <u>2</u> | <u>3</u> | <u>4</u> | <u>5</u> | <u>6</u> | <u>7</u> | <u>8</u> | <u>9</u> | <u>10</u> | <u>11</u> | <u>12</u> | <u>K-5</u> | <u>MS</u> | <u>HS</u> | <u>K-12</u> |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|------------|-----------|-----------|-------------|
| <b>Current Enrollment</b>   |          |          |          |          |          |          |          |          |          |          |           |           |           |            |           |           |             |
| 2025                        | 1626     | 1583     | 1623     | 1796     | 1902     | 1897     | 2038     | 2107     | 2187     | 2377     | 2438      | 2443      | 2590      | 10427      | 6332      | 9848      | 26607       |
| <b>Projected Enrollment</b> |          |          |          |          |          |          |          |          |          |          |           |           |           |            |           |           |             |
| 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**

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

## 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.

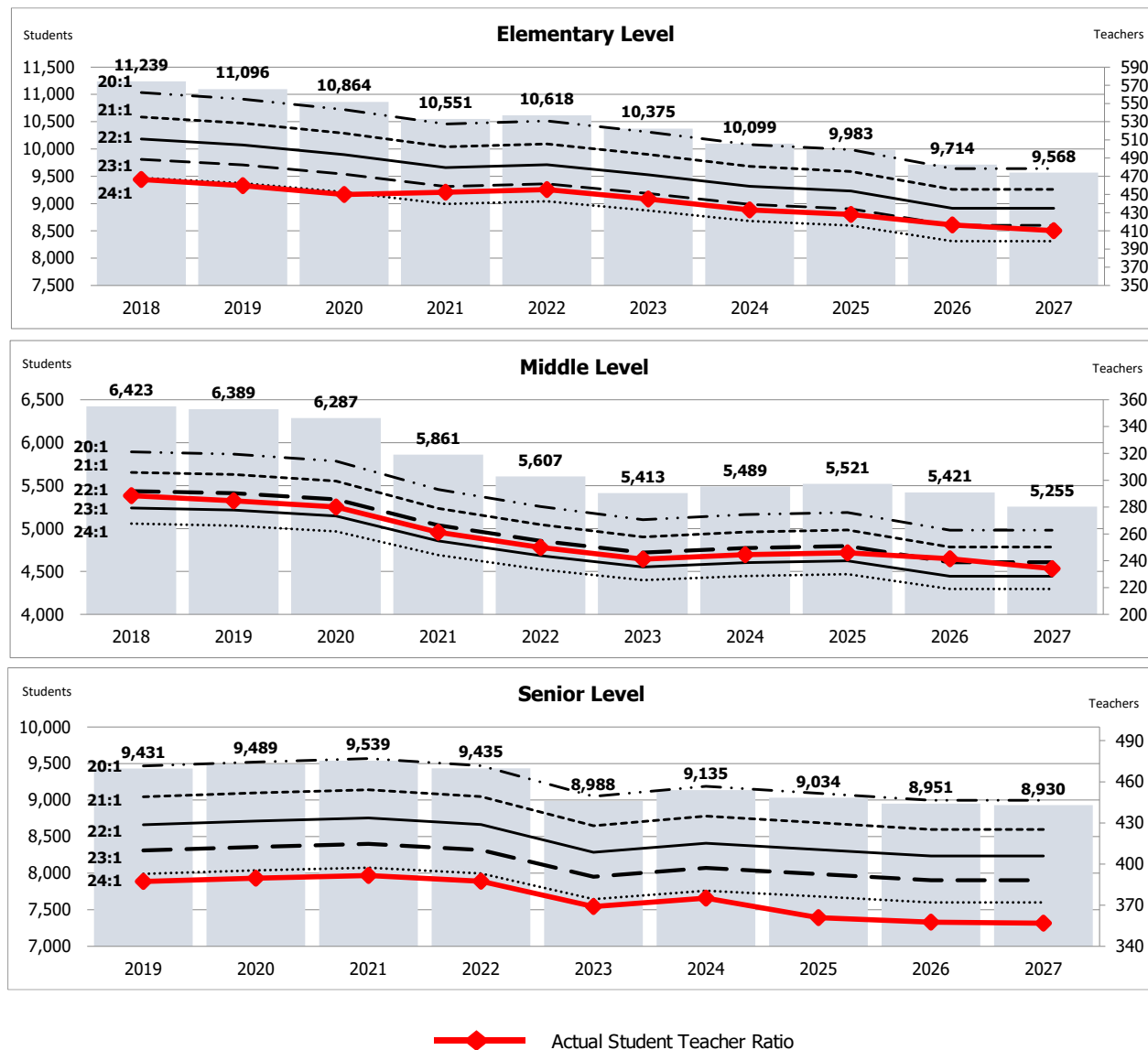
|                                   | 2022-23          | 2023-24          | 2024-25          | 2025-26          | 2026-27          |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
| Classroom Teachers                | 1684.032         | 1692.364         | 1658.967         | 1622.664         | 1628.448         |
| Other Teachers*                   | 232.155          | 278.762          | 269.233          | 262.542          | 244.848          |
| Psych/Social Workers/OT/PT/Nurses | 137.820          | 140.177          | 154.594          | 158.892          | 139.142          |
| Admin/Principals                  | 173.949          | 177.516          | 174.712          | 181.240          | 176.479          |
| Professional Support              | 173.283          | 183.835          | 180.333          | 177.453          | 166.953          |
| Technical Support                 | 57.077           | 46.495           | 51.107           | 50.001           | 49.000           |
| Paraeducators/Liaisons/Monitors   | 644.525          | 701.928          | 658.483          | 668.819          | 638.699          |
| Office/Administrative Support     | 235.698          | 246.333          | 242.297          | 228.554          | 230.715          |
| Trades and Services               | 564.652          | 559.853          | 517.793          | 508.605          | 500.354          |
| <b>TOTAL FTE:</b>                 | <b>3,903.191</b> | <b>4,027.238</b> | <b>3,907.519</b> | <b>3,858.770</b> | <b>3,774.638</b> |

\* 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.





# BOULDER VALLEY SCHOOL DISTRICT

## APPENDICES

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## Appendix A: Budget Fact Sheet

|                                  | Revised<br>2024-25      | Adopted<br>2025-26      | Revised<br>2025-26       | Proposed<br>2026-27      |
|----------------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| <b>Mill Levy (mills)</b>         |                         |                         |                          |                          |
| Abatements                       | 0.314                   | 0.314                   | 0.672                    | 0.672                    |
| Election                         | 8.602                   | 8.602                   | 8.162                    | 8.162                    |
| General Fund-School Finance      | 27.000                  | 27.000                  | 27.000                   | 27.000                   |
| General Fund Total:              | 35.916                  | 35.916                  | 35.834                   | 35.834                   |
| Bond Redemption                  | 7.498                   | 7.498                   | 7.498                    | 7.498                    |
| Transportation                   | 0.761                   | 0.761                   | 0.712                    | 0.712                    |
| Operations & Technology          | 4.000                   | 4.000                   | 4.000                    | 4.000                    |
| <b>Total Mill Levy:</b>          | <b>48.175</b>           | <b>48.175</b>           | <b>48.044</b>            | <b>48.044</b>            |
| <b>Assessed Valuation</b>        |                         |                         |                          |                          |
| Residential                      | \$ 9,594,871,164        | \$ 9,594,871,164        | \$ 9,594,871,164         | \$ 9,594,871,164         |
| <b>Total Assessed Valuation:</b> | <b>\$ 9,594,871,164</b> | <b>\$ 9,594,871,164</b> | <b>\$ 10,254,793,645</b> | <b>\$ 10,254,793,645</b> |
| <b>Enrollment (heads)</b>        |                         |                         |                          |                          |
| K-12 Enrollment                  | 26,913                  | 26,703                  | 26,411                   | 25,934                   |
| Pre-K Enrollment                 | 770                     | 825                     | 829                      | 829                      |
| Online Enrollment                | 230                     | 210                     | 221                      | 210                      |
| <b>Total Enrollment:</b>         | <b>27,913</b>           | <b>27,738</b>           | <b>27,461</b>            | <b>26,973</b>            |
| <b>Funded Pupil Count (FTE)</b>  |                         |                         |                          |                          |
| Elementary                       | 10,620.5                | 10,512.5                | 10,373.6                 | 10,183.5                 |
| Middle                           | 6,379.0                 | 6,372.5                 | 6,291.0                  | 6,100.5                  |
| Senior                           | 9,837.0                 | 9,750.5                 | 9,695.5                  | 9,616.5                  |
| Online                           | 226.0                   | 210.0                   | 221.0                    | 210.0                    |
| <b>Total Student FTE:</b>        | <b>27,062.5</b>         | <b>26,845.5</b>         | <b>26,581.1</b>          | <b>26,110.5</b>          |
| Averaged Funded Pupil Count      | 368.9                   | 245.3                   | 496.3                    | 427.8                    |
| <b>Total Funded FTE</b>          | <b>27,431.4</b>         | <b>27,090.8</b>         | <b>27,077.4</b>          | <b>26,538.3</b>          |
| <b>Revenues (dollars):</b>       |                         |                         |                          |                          |
| General Fund                     | 24,459.0                | 24,245.5                | 24,001.1                 | 23,523.5                 |
| Charter Fund                     | 2,377.5                 | 2,390.0                 | 2,359.0                  | 2,377.0                  |
| Online FTE                       | 226.0                   | 210.0                   | 221.0                    | 210.0                    |
| <b>Total Student FTE:</b>        | <b>27,062.5</b>         | <b>26,845.5</b>         | <b>26,581.1</b>          | <b>26,110.5</b>          |
| <b>Revenues (dollars):</b>       |                         |                         |                          |                          |
| <b>Per Pupil Revenue (PPR)</b>   | <b>\$ 11,221</b>        | <b>\$ 11,576</b>        | <b>\$ 11,554</b>         | <b>\$ 11,890</b>         |

## Appendix A: Budget Fact Sheet (continued)

|                                        | Revised<br>2024-25    | Adopted<br>2025-26    | Revised<br>2025-26    | Proposed<br>2026-27   |
|----------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Total Program Funding (dollars)</b> |                       |                       |                       |                       |
| Property Taxes *                       | \$ 259,071,265        | \$ 272,315,533        | \$ 276,880,434        | \$ 274,077,975        |
| Specific Ownership Taxes               | 12,703,218            | 13,084,314            | 13,617,949            | 14,811,301            |
| State Equalization                     | 36,479,852            | 28,203,254            | 22,353,897            | 26,651,111            |
| <b>Total Program Funding:</b>          | <b>\$ 308,254,335</b> | <b>\$ 313,603,101</b> | <b>\$ 312,852,280</b> | <b>\$ 315,540,387</b> |
| <b>Benefits (percentage)</b>           |                       |                       |                       |                       |
| 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%                 |
| <b>Subtotal % of Salary:</b>           | <b>23.01%</b>         | <b>23.01%</b>         | <b>23.01%</b>         | <b>23.01%</b>         |
| <b>Employer Contribution (annual)</b>  |                       |                       |                       |                       |
| Health Insurance                       | \$8,736               | \$9,271               | \$9,271               | \$9,552               |
| 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                   |
| <b>Employer contribution</b>           | <b>\$9,484</b>        | <b>\$10,019</b>       | <b>\$10,019</b>       | <b>\$10,300</b>       |
| <b>Curriculum Rate (hourly)</b>        |                       |                       |                       |                       |
| Medicare                               | \$40.96               | \$40.96               | \$41.21               | \$41.62               |
| PERA                                   | 0.59                  | 0.59                  | 0.60                  | 0.60                  |
| <b>Total</b>                           | <b>\$50.32</b>        | <b>\$50.32</b>        | <b>\$50.63</b>        | <b>\$51.13</b>        |
| <b>Grants (percentage)</b>             |                       |                       |                       |                       |
| Indirect Cost Rate                     | 7.63%                 | 7.63%                 | 5.64%                 | 5.62%                 |
| <b>Mileage Rate (dollars)</b>          |                       |                       |                       |                       |
|                                        | \$0.700/mile          | \$0.700/mile          | \$0.725/mile          | \$0.725/mile          |
| <b>Activity Trip Rates (dollars)</b>   |                       |                       |                       |                       |
| District Sponsored Trips:              |                       |                       |                       |                       |
| - Driver Hourly Rate                   | \$ 41.00/hour         | \$ 41.00/hour         | \$ 41.41/hour         | \$ 41.41/hour         |
| - Surcharge                            | \$ 41.00/trip         | \$ 41.00/trip         | \$ 41.00/trip         | \$ 41.00/trip         |
| - Mileage Rate                         | \$ 2.36/mile          | \$ 2.36/mile          | \$ 2.36/mile          | \$ 2.36/mile          |
| Non-District Trips:                    |                       |                       |                       |                       |
| - Driver                               | \$ 55.00/hour         | \$ 55.00/hour         | \$ 55.00/hour         | \$ 55.00/hour         |
| - Surcharge                            | \$41.00/trip          | \$41.00/trip          | \$41.00/trip          | \$41.00/trip          |
| - Mileage Rate                         | \$ 3.50/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

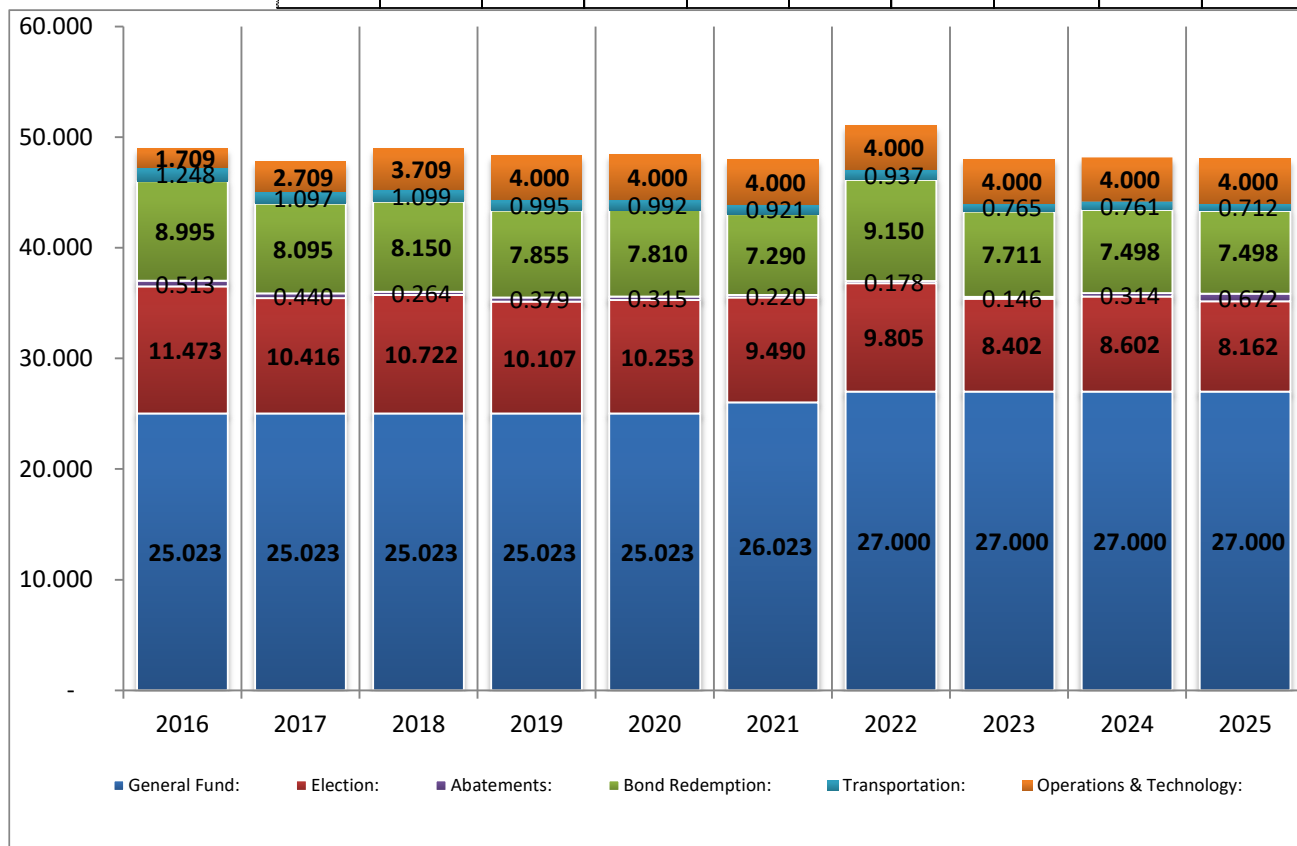
| For<br>Collection In<br>Year | General<br>Fund | Bond<br>Redemption<br>Fund | Transportation<br>Fund | Operations &<br>Technology<br>Fund | Total  |
|------------------------------|-----------------|----------------------------|------------------------|------------------------------------|--------|
| 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         |
| <b>Total Mill Levy:</b>  | <b>48.961</b> | <b>47.780</b> | <b>48.967</b> | <b>48.359</b> | <b>48.393</b> | <b>47.944</b> | <b>51.070</b> | <b>48.024</b> | <b>48.175</b> | <b>48.044</b> |



### 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<br>in Year | Assessed<br>Valuation | Percentage Valuation<br>Change From Prior Year | Mill<br>Levy | Estimated Actual<br>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

| Assessment Year              | 2021-22       |               | 2022-23       |               | 2023-24       |               | 2024-25       |               | 2025-26       |               | Change from<br>2024-25 to<br>2025-26 |
|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------------------------------|
|                              | Taxes<br>Paid |               | Taxes<br>Paid |               | Taxes<br>Paid |               | Taxes<br>Paid |               | Taxes<br>Paid |               | Increase/<br>(Decrease)              |
|                              | Mill Levy     | Per \$100,000 | Mill Levy     | Per \$100,000 | Mill Levy     | Per \$100,000 | Mill Levy     | Per \$100,000 | Mill Levy     | Per \$100,000 |                                      |
| General Fund                 |               |               |               |               |               |               |               |               |               |               |                                      |
| School Finance Act           | 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            | 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)<br>(millions) | *Per Capita Personal Income(1) | **Enrollment (Student<br>(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)                                       | -1.03%                   | 27,062.5                  |                                  |                                  |                                                |
| 2025-26     | \$11,554                   | 27,461             | (452)                                       | -1.62%                   | 26,581.1                  |                                  |                                  |                                                |
| 2026-27     | \$11,890                   | 26,973             | (488)                                       | -1.78%                   | 26,110.5                  |                                  |                                  |                                                |

The Public School Finance Act was enacted in 1988, revised in 1994, and then in 2025, under HB25-1320, it was revised again.



## Appendix I: Principal Property Taxpayers

Current Year and Nine Years Ago  
(Unaudited)

| Taxpayer                                                   | 2025 |                        |                                        | 2016 |                        |                                        |
|------------------------------------------------------------|------|------------------------|----------------------------------------|------|------------------------|----------------------------------------|
|                                                            | Rank | Assessed Valuation     | Percentage of Total Assessed Valuation | Rank | Assessed Valuation     | 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                                   |      | <u>\$9,594,871,164</u> | <u>100.00%</u>                         |      | <u>\$5,852,367,168</u> | <u>100.00%</u>                         |

Source: Boulder County and Broomfield County Assessors' Office

## Appendix J: Principal Employers

Current Year and Nine Years Ago  
(Unaudited)

| Employer                                               | 2025 |                     |                                       | 2016 |                     |                                       |
|--------------------------------------------------------|------|---------------------|---------------------------------------|------|---------------------|---------------------------------------|
|                                                        | 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<br>(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<br>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                                                  |      | <u>229,657</u>      | <u>100.00%</u>                        |      | <u>216,627</u>      | <u>100.00%</u>                        |

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)

|                                                       | <b>Outstanding<br/>General<br/>Obligation Debt</b> | <b>Percentage<br/>Applicable<br/>to the<br/>District (2)</b> | <b>Amount of<br/>Outstanding Debt<br/>Applicable to<br/>the District</b> |
|-------------------------------------------------------|----------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------------------|
| 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<br>Metropolitan District         | 4,310,000                                          | 100.00%                                                      | 4,310,000                                                                |
| Interlocken Consolidated Metropolitan<br>District     | 39,255,000                                         | 100.00%                                                      | 39,255,000                                                               |
| Lafayette Corp Campus General<br>Improvement District | 1,040,000                                          | 100.00%                                                      | 1,040,000                                                                |
| Lafayette Tech Center General<br>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                     |                                                    |                                                              | <u>\$ 1,070,915,170</u>                                                  |

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

Notes:

- (1) Balance as of June 30, 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

#### Combined Fiscal Year Total

| <u>Date</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u>  | <u>Fiscal Total</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u>  |
|-------------|------------------|-----------------|---------------|---------------------|------------------|-----------------|---------------|
| 12/01/25    | 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)

| 2024-25                |           | Funded Pupil Count | On-Line Pupil Count           | Total Program Funding | Total Budget Stabilization Factor | Adjusted Total Program Funding | Assessed Valuation | Mill Levy | Property Tax    | Specific Ownership Tax | State Share     | Override Revenue |
|------------------------|-----------|--------------------|-------------------------------|-----------------------|-----------------------------------|--------------------------------|--------------------|-----------|-----------------|------------------------|-----------------|------------------|
| School District        |           |                    |                               |                       |                                   |                                |                    |           |                 |                        |                 |                  |
| Littleton 6            | Total     | 13,104.4           | 0.0                           | \$144,033,828         | \$0                               | \$144,033,828                  | \$2,488,254,932    | 0.027     | \$67,182,883    | \$5,371,193            | \$71,479,751    | \$28,813,581     |
|                        | Per Pupil |                    |                               | \$10,991              | \$0                               | \$10,991                       | \$189,879          |           | \$5,127         | \$410                  | \$5,455         | \$2,199          |
| St. Vrain Valley RE-1J | Total     | 30,624.4           | 336.5                         | \$345,304,198         | \$0                               | \$345,304,198                  | \$5,345,916,608    | 0.027     | \$144,339,748   | \$6,826,845            | \$194,137,605   | \$32,635,664     |
|                        | Per Pupil |                    |                               | \$11,275              | \$0                               | \$11,275                       | \$174,564          |           | \$4,713         | \$223                  | \$6,339         | \$1,066          |
| Poudre R 1             | Total     | 31,246.3           | 662.0                         | \$346,409,265         | \$0                               | \$310,943,145                  | \$4,918,170,632    | 0.027     | \$132,790,607   | \$8,558,860            | \$169,593,678   | \$35,012,147     |
|                        | Per Pupil |                    |                               | \$10,025              | \$0                               | \$9,951                        | \$142,335          |           | \$3,843         | \$248                  | \$4,908         | \$1,121          |
| Boulder Valley RE-2J   | Total     | 27,153.6           | 224.0                         | \$308,280,109         | \$0                               | \$308,280,109                  | \$9,594,871,164    | 0.027     | \$259,061,521   | \$12,703,218           | \$36,515,370    | \$75,286,702     |
|                        | Per Pupil |                    |                               | \$11,353              | \$0                               | \$11,353                       | \$353,355          |           | \$9,541         | \$468                  | \$1,345         | \$2,773          |
| Colorado Springs 11    | Total     | 24,353.6           | 475.0                         | \$279,409,600         | \$0                               | \$247,014,017                  | \$4,121,161,380    | 0.021     | \$85,369,858    | \$8,357,424            | \$153,286,735   | \$71,315,128     |
|                        | Per Pupil |                    |                               | \$10,260              | \$0                               | \$10,143                       | \$151,336          |           | \$3,135         | \$307                  | \$5,629         | \$2,928          |
| Adams-Arapahoe 28J     | Total     | 38,821.4           | 0.0                           | \$480,594,581         | \$0                               | \$458,347,014                  | \$5,571,676,611    | 0.027     | \$150,435,268   | \$9,409,438            | \$298,502,307   | \$37,339,028     |
|                        | Per Pupil |                    |                               | \$12,380              | \$0                               | \$11,807                       | \$143,521          |           | \$3,875         | \$242                  | \$7,689         | \$962            |
| Northglenn-Thornton 12 | Total     | 38,584.9           | 499.0                         | \$441,555,784         | \$0                               | \$390,531,138                  | \$4,118,259,391    | 0.027     | \$111,193,004   | \$5,722,195            | \$273,615,939   | \$63,655,851     |
|                        | Per Pupil |                    |                               | \$10,243              | \$0                               | \$10,121                       | \$95,530           |           | \$2,579         | \$133                  | \$6,347         | \$1,650          |
| Cherry Creek 5         | Total     | 51,025.4           | 0.0                           | \$585,173,577         | \$0                               | \$584,144,563                  | \$8,925,308,725    | 0.019     | \$167,403,090   | \$12,636,999           | \$404,104,474   | \$84,604,511     |
|                        | Per Pupil |                    |                               | \$11,468              | \$0                               | \$11,448                       | \$174,919          |           | \$3,281         | \$248                  | \$7,920         | \$1,658          |
| Douglas County RE-1    | Total     | 61,417.8           | 1,303.0                       | \$687,257,687         | \$0                               | \$664,455,002                  | \$10,572,639,984   | 0.027     | \$285,461,280   | \$20,329,146           | \$358,664,577   | \$73,713,000     |
|                        | Per Pupil |                    |                               | \$11,190              | \$0                               | \$10,819                       | \$172,143          |           | \$4,648         | \$331                  | \$5,840         | \$1,200          |
| Denver County 1        | Total     | 84,396.6           | 595.5                         | \$1,002,592,495       | \$0                               | \$1,002,592,495                | \$25,308,865,707   | 0.027     | \$683,339,374   | \$36,419,101           | \$282,834,019   | \$129,959,655    |
|                        | Per Pupil |                    |                               | \$11,880              | \$0                               | \$11,880                       | \$299,880          |           | \$8,097         | \$432                  | \$3,351         | \$1,540          |
| Jefferson R-1          | Total     | 73,883.5           | 815.5                         | \$825,636,014         | \$0                               | \$816,447,026                  | \$13,598,825,546   | 0.027     | \$367,168,290   | \$24,362,000           | \$424,916,736   | \$113,302,585    |
|                        | Per Pupil |                    |                               | \$11,175              | \$0                               | \$11,050                       | \$184,058          |           | \$4,970         | \$330                  | \$5,751         | \$1,534          |
| Peer Group             | Total     | 474,611.9          | 4,910.5                       | \$5,446,247,139       | \$0                               | \$5,272,092,534                | \$94,563,950,680   | 0.026     | \$2,453,744,924 | \$150,696,419          | \$2,667,651,191 | \$745,637,852    |
|                        | Per Pupil |                    |                               | \$11,475              | \$0                               | \$11,108                       | \$199,245          |           | \$5,170         | \$318                  | \$5,621         | \$151,846        |
| State of Colorado      |           | 822,230.6          | 28,910.5<br>(Included in PPC) | \$9,773,152,749       | 0.0                               | \$9,540,871,222                | \$176,223,253,776  |           | \$3,925,427,165 | \$261,311,707          | \$5,354,132,350 | \$963,076,791    |
| Total Per Pupil        |           |                    |                               | \$11,596              | 0                                 | \$11,320                       | \$209,086          |           | \$4,657         | \$310                  | \$6,353         |                  |

Source: Colorado Department of Education

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, 2024-25 data is displayed for both revenues and expenditures.

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

The amounts are higher than what is budgeted because of uncollectible local property taxes. The Boulder Valley School District does not collect 100 percent of local property taxes each year. This does not include the Transportation Mill Levy, or the Bond Redemption Mill Levy, as these revenue sources are specifically related to funds other than the General Operating Fund.

## Appendix M: School District Comparisons (continued)

### Expenditures (Budget)

| 2024-25<br>School District | Funded<br>Pupil<br>Count | Teachers                  | Administration         | Buildings &<br>Facilities<br>Maintenance | Operational<br>Support<br>Expenditures | Textbooks<br>Materials | Total<br>Expenditures      | Total<br>Expenditure<br>Per Pupil |
|----------------------------|--------------------------|---------------------------|------------------------|------------------------------------------|----------------------------------------|------------------------|----------------------------|-----------------------------------|
| Littleton 6                | 13,208.4                 | \$ 116,140,755<br>47.7%   | \$ 15,533,582<br>6.4%  | \$ 31,187,149<br>12.8%                   | \$ 69,785,081<br>28.6%                 | \$ 11,025,134<br>4.5%  | \$ 243,671,701<br>100.0%   | \$ 18,448                         |
| St. Vrain Valley RE-1J     | 31,037.4                 | \$ 263,818,579<br>47.3%   | \$ 41,404,192<br>7.4%  | \$ 57,663,305<br>10.3%                   | \$ 172,055,890<br>30.8%                | \$ 23,001,596<br>4.1%  | \$ 557,943,563<br>100.0%   | \$ 17,976                         |
| Poudre R 1                 | 28,849.1                 | \$ 257,969,938<br>50.9%   | \$ 38,018,555<br>7.5%  | \$ 26,712,757<br>5.3%                    | \$ 148,584,085<br>29.3%                | \$ 35,576,176<br>7.0%  | \$ 506,861,512<br>100.0%   | \$ 17,569                         |
| Boulder Valley RE-2J       | 27,471.2                 | \$ 273,849,254<br>49.7%   | \$ 40,447,279<br>7.3%  | \$ 58,159,968<br>10.6%                   | \$ 152,628,665<br>27.7%                | \$ 26,175,976<br>4.7%  | \$ 551,261,142<br>100.0%   | \$ 20,067                         |
| Colorado Springs 11        | 21,991.3                 | \$ 194,381,527<br>42.0%   | \$ 31,096,995<br>6.7%  | \$ 49,597,940<br>10.7%                   | \$ 150,049,093<br>32.4%                | \$ 37,980,950<br>8.2%  | \$ 463,106,505<br>100.0%   | \$ 21,059                         |
| Adams-Arapahoe 28J         | 37,229.1                 | \$ 307,069,522<br>38.5%   | \$ 53,441,403<br>6.7%  | \$ 60,467,555<br>7.6%                    | \$ 339,971,561<br>42.6%                | \$ 36,571,169<br>4.6%  | \$ 797,521,210<br>100.0%   | \$ 21,422                         |
| Northglenn-Thornton 12     | 34,668.8                 | \$ 290,623,977<br>48.7%   | \$ 40,823,810<br>6.8%  | \$ 54,168,146<br>9.1%                    | \$ 189,280,314<br>31.7%                | \$ 21,905,870<br>3.7%  | \$ 596,802,117<br>100.0%   | \$ 17,214                         |
| Cherry Creek 5             | 51,113.9                 | \$ 582,704,011<br>58.1%   | \$ 69,838,535<br>7.0%  | \$ 71,444,404<br>7.1%                    | \$ 236,193,233<br>23.5%                | \$ 43,473,912<br>4.3%  | \$ 1,003,654,095<br>100.0% | \$ 19,636                         |
| Douglas County RE-1        | 60,799.8                 | \$ 489,787,591<br>48.8%   | \$ 72,509,043<br>7.2%  | \$ 105,010,921<br>10.5%                  | \$ 275,220,873<br>27.4%                | \$ 60,316,414<br>6.0%  | \$ 1,002,844,842<br>100.0% | \$ 16,494                         |
| Denver County 1            | 85,190.6                 | \$ 711,884,305<br>37.8%   | \$ 157,990,610<br>8.4% | \$ 187,993,700<br>10.0%                  | \$ 673,486,911<br>35.7%                | \$ 153,377,058<br>8.1% | \$ 1,884,732,584<br>100.0% | \$ 22,124                         |
| Jefferson R-1              | 74,111.4                 | \$ 583,636,835<br>46.8%   | \$ 104,993,285<br>8.4% | \$ 110,413,818<br>8.9%                   | \$ 363,341,690<br>29.2%                | \$ 83,450,400<br>6.7%  | \$ 1,245,836,028<br>100.0% | \$ 16,810                         |
| Peer Group Total           | 465,671.0                | \$ 4,071,866,294<br>46.0% | \$ 666,097,289<br>7.5% | \$ 812,819,663<br>9.2%                   | \$ 2,770,597,397<br>31.3%              | \$ 532,854,656<br>6.0% | \$ 8,854,235,299<br>100.0% | \$ 19,014                         |

Source:

Colorado Department of Education - Student Accountability Report

There are some notable items regarding district comparisons:

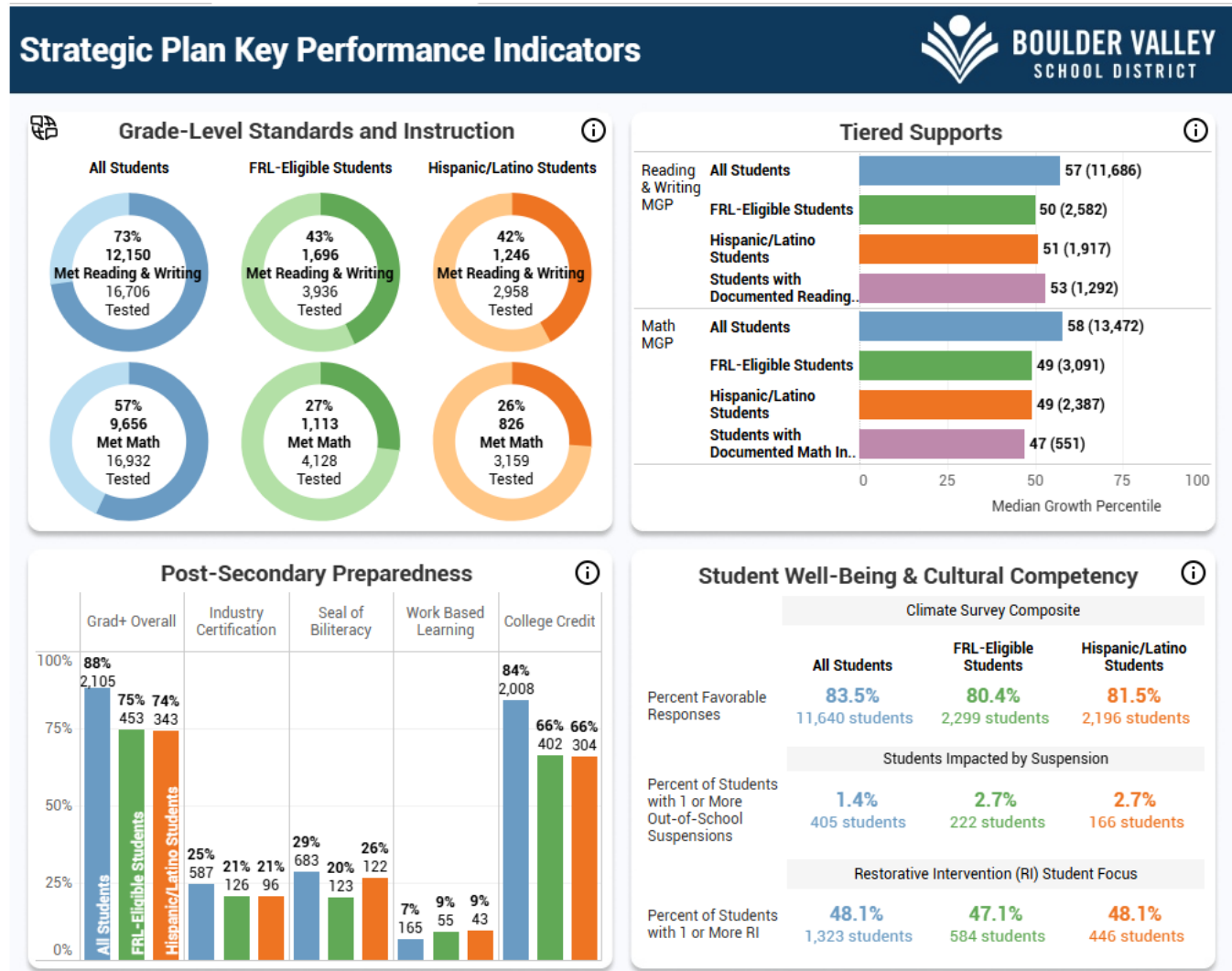
This comparison is based on information gathered by the Colorado Department of Education. While this process provides dated information, it is a consistent comparison using the same data source.

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.

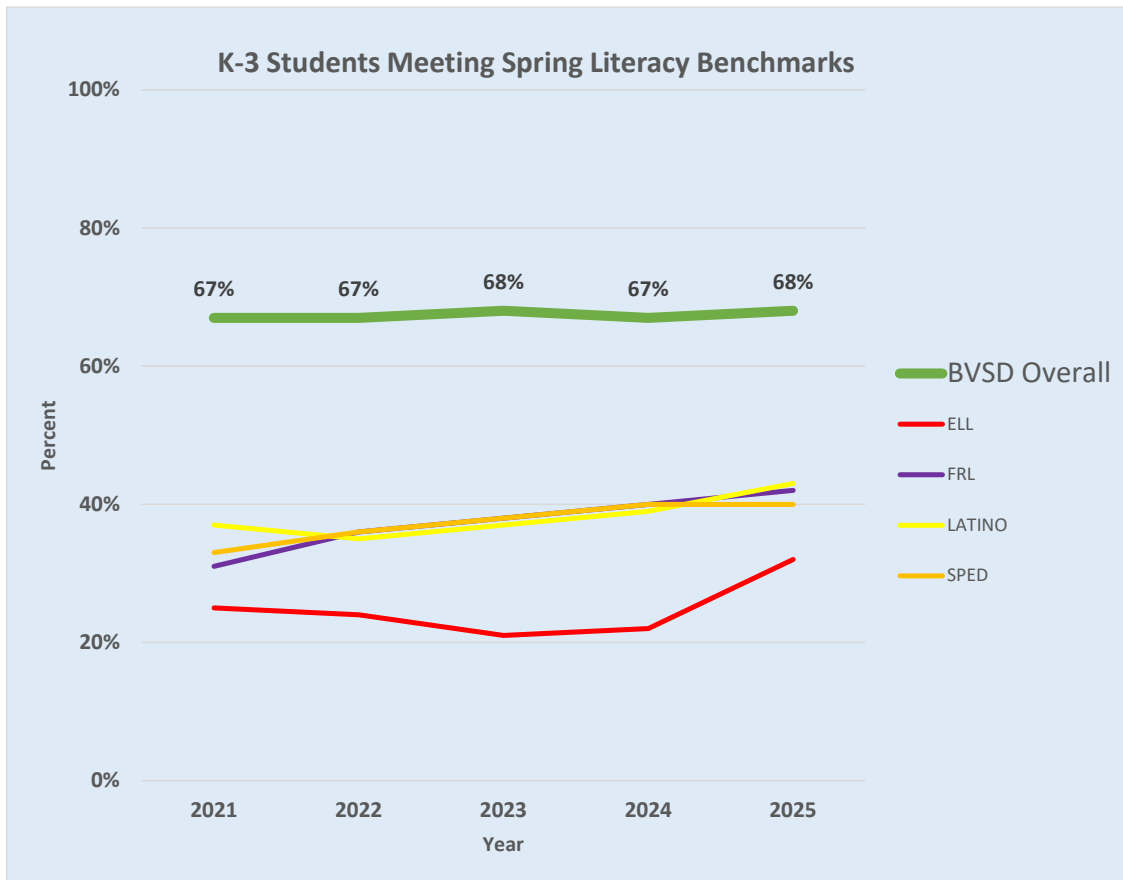


The Colorado Department of Education's 2025 [District Performance Framework Report](#) identified BVSD as "Accredited with Distinction" overall, with the district meeting accreditation targets for Academic Achievement, Academic Growth, and Postsecondary and Workforce Readiness.

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.

| Assessment    | Grade Level | Possible Section Score Range* | Mean Section Score |      |      | Percent Met Benchmark |      |      |
|---------------|-------------|-------------------------------|--------------------|------|------|-----------------------|------|------|
|               |             |                               | 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

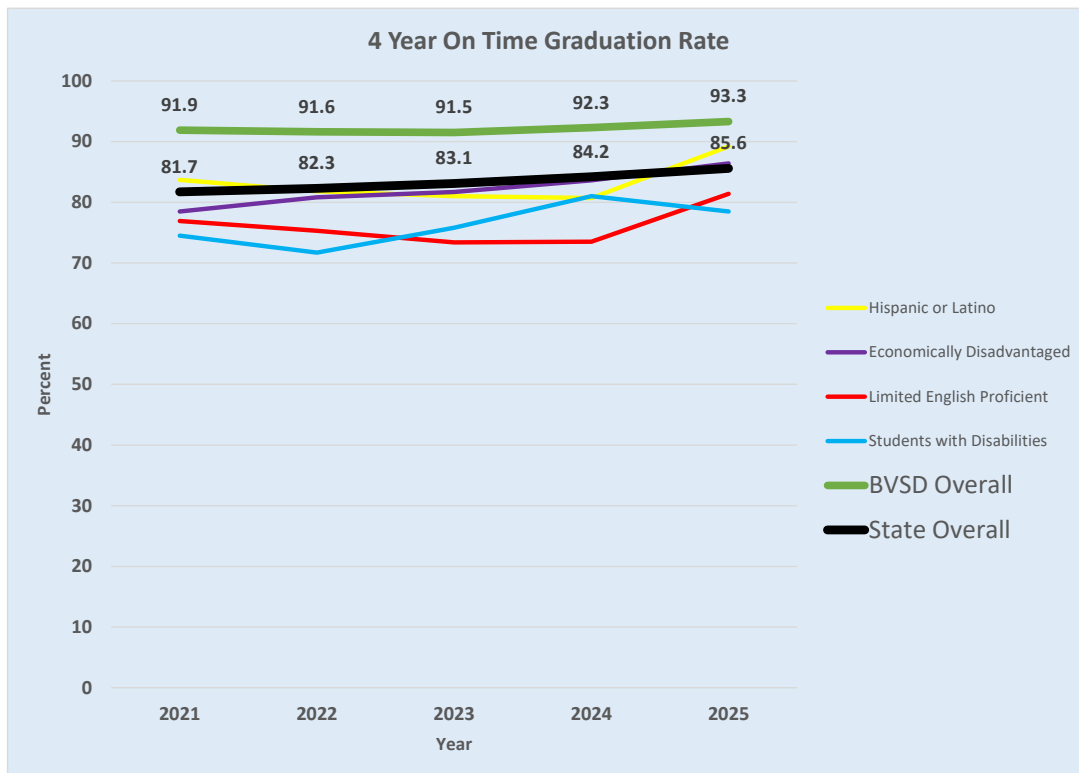
According to the latest data released by the Colorado Department of Education, the Boulder Valley School District's graduation rate continues to increase. The four-year graduation rate for the Class of 2025 increased to 93.3%, up from 92.3% last year, and outpacing the state average of 85.6%.

### 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)

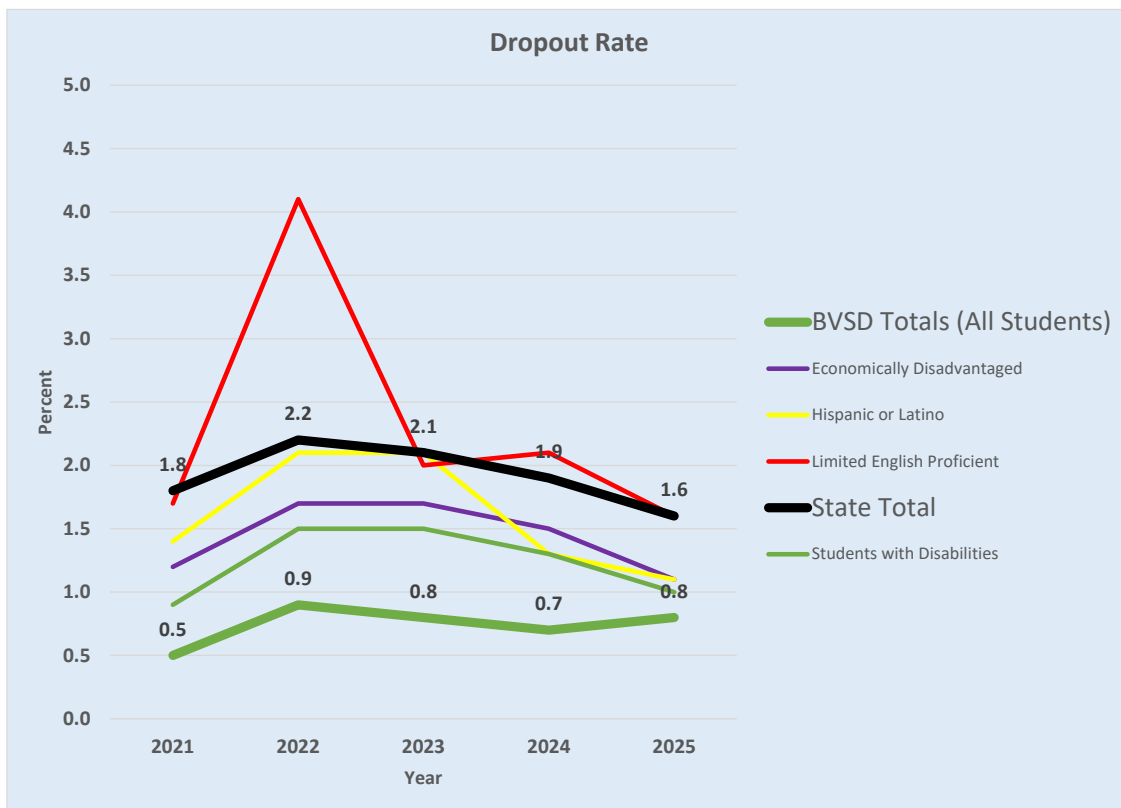
### Dropout Rates

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

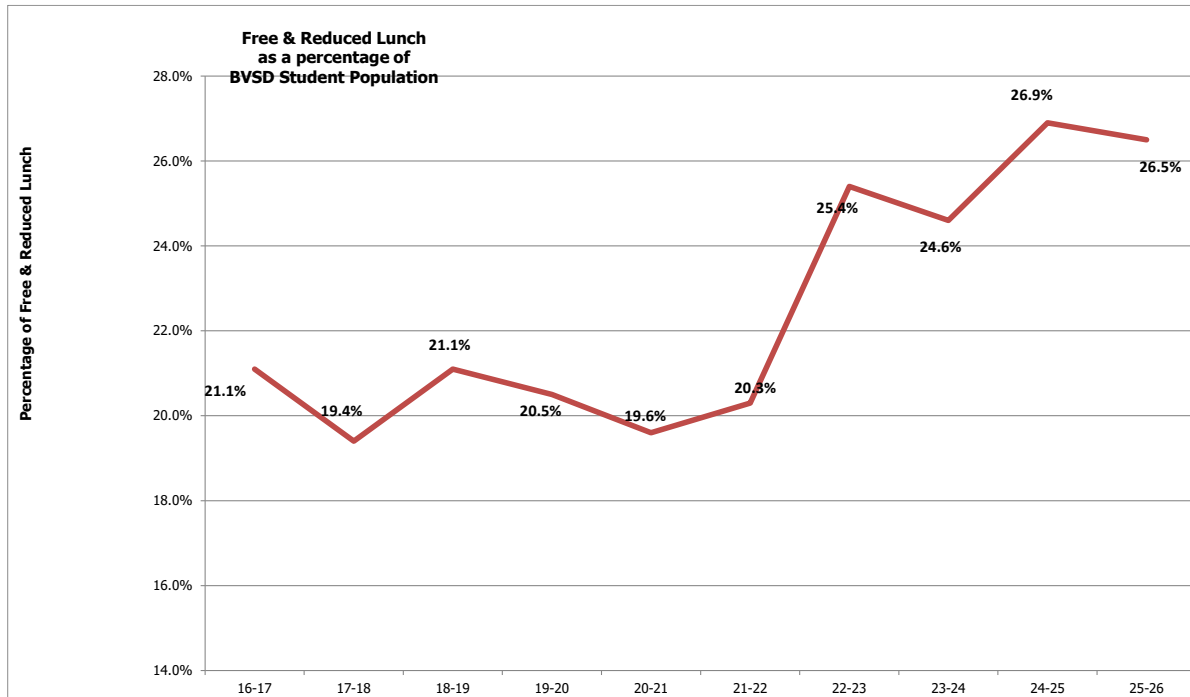
The district saw decreases in the following student groups:

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



## Appendix N: Performance Measures (continued)

### Free or Reduced Lunch Population Rates (Over 10 years)





# BOULDER VALLEY SCHOOL DISTRICT

## GLOSSARY

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## Glossary of Terms

**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.

**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.

**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.

**Benefits:** District provided retirement (Colorado PERA), health and dental coverage, long-term disability, and life insurance. Benefits also include voluntary participation in 401(k), 403b and 457 defined contribution plans, flexible spending accounts in addition to vacation, annual leave, personal, and sick days depending on the job classification. For some job classifications, benefits also include longevity pay, tuition reimbursement and Leave of Absence opportunities.

**Board of Education (BOE):** An elected policy-making body whose primary functions are to establish policies for the district; provide guidance for the general operation and personnel of the district; and oversee the property, facilities, and financial affairs of the district.

**Board Policy:** Guidelines adopted by the board of education that govern school operations.

**Bond Redemption Fund (Fund 31):** Used to account for the accumulation of resources and payment of principal and interest on general obligation (school bond) debt.

**Boulder Valley School District (BVSD):** Includes a large part of Boulder County, a significant portion of western Broomfield County and a small piece of Gilpin County. This area incorporates the cities of Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, Ward and unincorporated South Boulder County.

**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 41):** The Building Fund is used to account for the proceeds of bond sales, revenues from other sources, capital outlay

## Glossary of Terms (continued)

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.

**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 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

## Glossary of Terms (continued)

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.

**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.

**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 Infor Enterprise System

## Glossary of Terms (continued)

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.

**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 or Reduced Lunch (FRL):** In order to qualify for free or reduced meals, a household has to fill out an application. Guidelines are set by the Federal Government, comparing the household's size to its income.

**Full Time Equivalency (FTE):** Unit used to measure the hours in an employee's contract based on a 40-hour work week.

**Fund:** A fund is an independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources. It contains all related assets, liabilities and residual equities or balances, or changes therein. Funds are established to carry on specific activities or

attain certain objectives of the school district according to special legislation, regulations, or other restrictions.

**Funded Pupil Count:** Adjustments to the district's October 1 pupil enrollment count (headcount) to produce the full time equivalent (FTE) membership used in the School Finance Act formula to determine the district's funding for the current budget year. For example, a pupil enrolled in kindergarten is counted as a one-half funded pupil (0.5 FTE). Similarly, but under different guidelines, preschool pupils are counted as one-half FTE pursuant to CRS 22-28-106(2) and 22-53-103.

**General Administrative Support:** Activities concerned with establishing and administering policy for operating the school district. Includes superintendent, deputy superintendent, assistant superintendents, legal counsel and the grants specialist.

**General Operating Fund (Fund 10):** Provides for the basic day-to-day operational costs of the district. The mill levy for the fund is determined by the provisions of the State Public School Finance Act of 1994, as amended, and the Taxpayer's Bill of Rights (TABOR).

**Generally Accepted Accounting Principles (GAAP):** A collection of rules, procedures and conventions developed by the accounting profession which set the minimum requirements for a fair presentation of financial data in external financial reports.

**Gifted and Talented (GT):** Program for children between the ages of 5 and 21 whose abilities, talents, and potential for accomplishment are so outstanding that they require special provisions to meet their educational needs.

**Government Finance Officers Association (GFOA):** Professional association of state, provincial and local finance officers in the United States and Canada.

**Governmental Accounting Standards Board (GASB):** The Governmental Accounting Standards Board (GASB) is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

**Governmental Designated-Purpose Grants Fund (Fund 22):** A special revenue fund used to account for governmental grants for designated purposes.

**Grant:** A financial award from a federal, state or local government agency, or any private foundation, corporation or organization, which is given for specific purposes or to which specific

## Glossary of Terms (continued)

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.

**Impact on Education:** Formerly the Foundation for Boulder Valley Schools. An independent, non-profit organization created to impact student learning, create community partnerships, and advocate for public education.

**Indirect Cost:** A charge made to a grant to offset the administrative cost to the district of processing and managing a grant.

**Individual Career and Academic Plan (ICAP):** A multi-year process that intentionally guides students and families in the exploration of career, academic and postsecondary opportunities. With the support of adults, students develop the awareness, knowledge, attitudes, and skills to create their own meaningful and powerful pathways to be career and college ready.

**Individual Education Program (IEP):** A legal document written for students who qualify under the IDEA (Individuals with Disabilities Education Act) that defines the goals and objectives, accommodations and modifications based on the student's needs that allow the student to progress in learning in the general education curriculum.

**Infinite Campus (IC):** A software package that the district uses to manage student information.

**Instructional Staff Support:** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. Examples include the support activities of librarians and media technicians.

**Leadership in Energy and Environmental Design (LEED):** A standard and rating system developed by the US Green Building Council (USGBC) to rate environmentally conscious building practices.

**Levy:** (Verb) To impose taxes. (Noun) The total of taxes imposed by a governmental unit.

**Liabilities:** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

**Location:** Locations are used to denote the group and type of educational activities for organizational purposes and are often considered cost centers. Each type of unit has discriminating characteristics. The units include

individual schools, buildings, and central departments.

**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.

**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)

## Glossary of Terms (continued)

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.

**Paraeducator:** 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.

**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 (PCard):** 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:** 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

## Glossary of Terms (continued)

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 Resource Allocation (SRA):** General Fund resources provided to the schools to be used to pay for day-to-day operating expenditures of the building.

**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.

**Strategy:** A statement which commits to a set of actions over time in order to gain an advantage or improvement.

## Glossary of Terms (continued)

**Student Activities 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.

**Total Program:** Annual funding, or Total Program Funding, is provided to school districts via the Public School Finance Act of 1994. Funding is based on an annual October 1 pupil count. For each pupil funded in the October 1 pupil count, the per pupil formula that calculates Total Program provides a base per-pupil amount plus additional money which recognizes district-to-district variances in (a) cost of living, (b)

personnel costs, and (c) sizes. The Total Program amount also includes additional funding for at-risk pupils.

**Transfers:** Money that is taken from one fund under the control of the board of education and added to another fund under the board's control.

**Transitional Colorado Assessment Program:**

Required by the state, TCAP (replaced CSAP) tests are administered to all public school students in grades 3 – 10 in reading, writing, and mathematics, and grades 5, 8 and 10 in science. The revised standards in TCAP include early school readiness and postsecondary competencies, as well as reflect both workforce readiness and 21st century skills.

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

**Treasurer's Fees:** State law permits the Boulder and Gilpin County Treasurers to charge the district one-quarter of one percent of the property taxes collected.

**Universal Preschool:** In the 2022 Legislative Session, HB22-1295 established the Colorado Universal Preschool Program to offer voluntary, high-quality universal preschool to every Colorado child in the year before kindergarten. The Colorado Department of Early Childhood (CDEC) is charged with operating the program to enable families to choose from a mixed-delivery system of high-quality preschool settings, including licensed community-based programs, school-based programs, and licensed home providers. High-quality preschool has demonstrated positive outcomes for children and families in the short and long-term.

**US Green Building Council (USGBC):** The US Green Building Council is a community of leaders which envision an environmentally responsible, healthy, and prosperous environment that improves the quality of life.

**Weighted Index:** The weighted index is a summary statistic of student achievement on CSAP tests. It is computed by averaging state-assigned values of 150 for advanced, 100 for proficient, 50 for partially proficient and -50 for unsatisfactory and not tested students.



## Acronym Reference

|              |                                                        |              |                                                         |
|--------------|--------------------------------------------------------|--------------|---------------------------------------------------------|
| <b>ACT</b>   | American College Testing                               | <b>ELA</b>   | English Language Acquisition                            |
| <b>ADA</b>   | Americans with Disabilities Act                        | <b>ELD</b>   | English Language Development                            |
| <b>ADHD</b>  | Attention Deficit Hyperactivity Disorder               | <b>ELP</b>   | English Language Proficiency                            |
| <b>AP</b>    | Advanced Placement                                     | <b>ELPA</b>  | English Language Proficiency Act                        |
| <b>ASBO</b>  | Association of School Business Officials International | <b>ELR</b>   | Essential Learning Results                              |
| <b>ASD</b>   | Autism Spectrum Disorder                               | <b>ERP</b>   | Enterprise Resource Planning                            |
| <b>AVID</b>  | Advancement via Individual Determination               | <b>FBLA</b>  | Future Business Leaders of America                      |
| <b>AYP</b>   | Adequate Yearly Progress                               | <b>FCA</b>   | Facility Condition Assessment                           |
| <b>BCSIS</b> | Boulder Community School of Integrated Studies         | <b>FAQ</b>   | Frequently Asked Questions                              |
| <b>BOE</b>   | Board of Education                                     | <b>FEP</b>   | Fully English Proficient                                |
| <b>BVEA</b>  | Boulder Valley Education Association                   | <b>FOSS</b>  | Full Option Science System                              |
| <b>BVEOP</b> | Boulder Valley Educational Office Professionals        | <b>FRL</b>   | Free and Reduced Lunch                                  |
| <b>BVPA</b>  | Boulder Valley Paraeducators Association               | <b>FTE</b>   | Full Time Equivalent                                    |
| <b>BVSD</b>  | Boulder Valley School District                         | <b>GAAP</b>  | Generally Accepted Accounting Principals                |
| <b>BVSEA</b> | Boulder Valley Service Employees Association           | <b>GASB</b>  | Governmental Accounting Standards Board                 |
| <b>BVSSC</b> | Boulder Valley Safe Schools Coalition                  | <b>GDP</b>   | Gross Domestic Product                                  |
| <b>CASB</b>  | Colorado Association of School Boards                  | <b>GFOA</b>  | Government Finance Officers Association                 |
| <b>CASE</b>  | Colorado Association of School Executives              | <b>GT</b>    | Gifted and Talented                                     |
| <b>CBLA</b>  | Colorado Basic Literacy Act                            | <b>GTDAC</b> | GT District Advisory Committee                          |
| <b>CBOC</b>  | Citizen's Bond Oversight Committee                     | <b>HRD</b>   | Human Resource Department                               |
| <b>CDE</b>   | Colorado Department of Education                       | <b>HVAC</b>  | Heating, Ventilation, & Air Conditioning                |
| <b>CELA</b>  | Colorado English Language Assessment                   | <b>IB</b>    | International Baccalaureate                             |
| <b>CHSAA</b> | Colorado High School Activities Association            | <b>IC</b>    | Infinite Campus                                         |
| <b>CIPC</b>  | Capital Improvement Planning Committee                 | <b>IDEA</b>  | Individuals with Disabilities Education Act             |
| <b>CLDE</b>  | Culturally & Linguistically Diverse Education          | <b>IDEIA</b> | Individuals with Disabilities Education Improvement Act |
| <b>CLIP</b>  | Collaborative Literacy Intervention Project            | <b>IEP</b>   | Individual Educational Program                          |
| <b>COLA</b>  | Cost of Living Adjustment                              | <b>ILP</b>   | Individual Literacy Plan                                |
| <b>COTA</b>  | Certified Occupational Therapist Asst.                 | <b>IR</b>    | Interdisciplinary Resource                              |
| <b>CPP</b>   | Colorado Preschool Program                             | <b>IT</b>    | Information Technology                                  |
| <b>CRS</b>   | Colorado Revised Statutes                              | <b>LEED</b>  | Leadership in Energy and Environmental Design           |
| <b>CSAP</b>  | Colorado Student Assessment Program                    | <b>LEP</b>   | Limited English Proficient                              |
| <b>CTE</b>   | Career and Technical Education                         | <b>LLL</b>   | Life Long Learning                                      |
| <b>DAC</b>   | District Accountability Committee                      | <b>LLSS</b>  | Literacy & Language Support Services                    |
| <b>DLT</b>   | District Leadership Team                               | <b>LRAC</b>  | Long-Range Advisory Committee                           |
| <b>DPC</b>   | District Parent Council                                | <b>MEACC</b> | Multi Ethnic Action Community Committee                 |
| <b>ECEA</b>  | Exceptional Children's Educational Act                 | <b>MEEAC</b> | Multi Ethnic Education Action Committee                 |
|              |                                                        | <b>MTSS</b>  | Multi-Tiered System of Support                          |
|              |                                                        | <b>MUOFA</b> | Multi-Use Outdoor Facilities Assessment                 |

## Acronym Reference (continued)

|               |                                                   |
|---------------|---------------------------------------------------|
| <b>NABE</b>   | National Association for Bilingual Education      |
| <b>NCGA</b>   | National Council on Governmental Accounting       |
| <b>NEP</b>    | Non English Proficient                            |
| <b>NSPRA</b>  | National School Public Relations Association      |
| <b>OE</b>     | Open Enrollment                                   |
| <b>PAC</b>    | Principal's Advisory Committee                    |
| <b>PARA</b>   | Paraeducator                                      |
| <b>PBS</b>    | Positive Behavior Support                         |
| <b>PCA</b>    | Program Compatibility Assessment                  |
| <b>PCD</b>    | Perceptual/Communicative Disability               |
| <b>PEN</b>    | Parent Engagement Network                         |
| <b>PEP</b>    | Professional Educators Program                    |
| <b>PERA</b>   | Public Employees Retirement Association           |
| <b>PHLOTE</b> | Primary Home Language Other Than English          |
| <b>PIE</b>    | Partners in Education                             |
| <b>PING</b>   | Parent Involvement Network Group                  |
| <b>PLP</b>    | Personalized Learning Plan                        |
| <b>POC</b>    | People of Color                                   |
| <b>PPR</b>    | Per Pupil Revenue                                 |
| <b>PYPIB</b>  | Primary Years Program International Baccalaureate |
| <b>RBO</b>    | Relationship by Objectives                        |
| <b>RCS</b>    | Reduced Class Size                                |
| <b>RFI</b>    | Request for Information                           |
| <b>RFP</b>    | Request for Proposal                              |
| <b>RTI</b>    | Response to Intervention                          |

|              |                                                        |
|--------------|--------------------------------------------------------|
| <b>SAAC</b>  | Student Accountability Advisory Committee              |
| <b>SACC</b>  | School Age Child Care                                  |
| <b>SAPP</b>  | Substance Abuse Prevention Program                     |
| <b>SAR</b>   | School Accountability Report                           |
| <b>SAT</b>   | Scholastic Assessment Test                             |
| <b>SBITA</b> | Subscription-Based Information Technology Arrangements |
| <b>SBOE</b>  | State Board of Education                               |
| <b>SCS</b>   | School Climate Survey                                  |
| <b>SEA</b>   | State Educational Agency                               |
| <b>SEAC</b>  | Special Education Advisory Committee                   |
| <b>SIED</b>  | Significant Identifiable Emotional Disorder            |
| <b>SIOP</b>  | Sheltered Instruction Observation Protocol             |
| <b>SIPR</b>  | School Improvement Program Review                      |
| <b>SIT</b>   | School Improvement Team                                |
| <b>SPED</b>  | Special Education                                      |
| <b>SRA</b>   | School Resource Allocation                             |
| <b>SRO</b>   | Student Resource Officer                               |
| <b>SRE</b>   | Special Reporting Element                              |
| <b>STEM</b>  | Science, Technology, Engineering and Math              |
| <b>SWAP</b>  | School to Work Alliance Program                        |
| <b>TABOR</b> | Taxpayer's Bill of Rights                              |
| <b>TAC</b>   | Teacher Advisory Committee                             |
| <b>TCAP</b>  | Transitional Colorado Assessment Program               |
| <b>TEA</b>   | GT Education Advisors                                  |
| <b>TOSA</b>  | Teacher on Special Assignment                          |
| <b>UPK</b>   | Universal Preschool                                    |
| <b>YRBS</b>  | Youth at Risk Behavior Survey                          |

