



# BOULDER VALLEY SCHOOL DISTRICT



## 2020-21 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)



## **2020-21 PROPOSED BUDGET**

Prepared by: Business Services Division

Bill Sutter, SFO  
*Chief Financial Officer*



# BOULDER VALLEY SCHOOL DISTRICT

## 2020-21 Proposed Budget

### Welcome

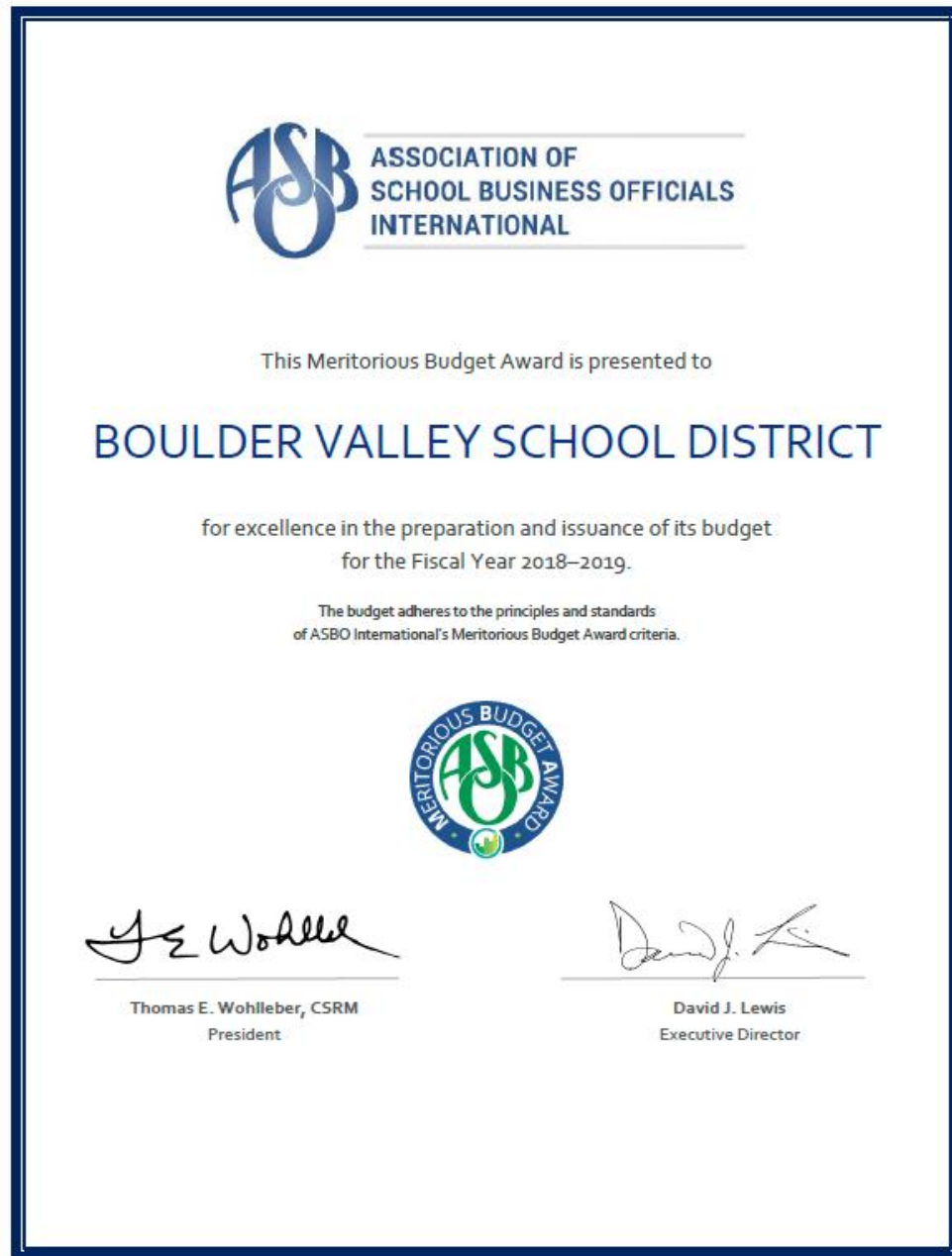


Thank you for reviewing the Boulder Valley School District annual Proposed Budget. If the true caliber of an institution is shown in the way that it handles crises, the Boulder Valley School District deserves its reputation as one of the best school districts in Colorado. This budget development cycle has been the most challenging process in my career. While the development of a K-12 budget always has its challenges, the unknowns we are experiencing with the COVID-19 related economic crash and the structure of education in the fall, have created the need for nimble thinking and flexibility among all stakeholders as we work through this. Funding of public education in Colorado is always challenging with education funding restrained to student growth and inflation. The BVSD community consistently supports quality schools with their time, talent, and resources. The Board of Education and BVSD employees are committed to maximizing the resources allocated to the school district through efficient operation and effective instructional practices. The talented and experienced BVSD employees are dedicated to providing excellent and equitable learning opportunities for each of the nearly 30,000 students in the district, even with the unknowns we are facing. The primary goal of the district is to prepare students for success in further study, employment, and participation in a global environment. The budget presented in this book supports the commitment of BVSD to provide a high quality education for all students regardless of the uncertainty created by the COVID-19 pandemic.



## Acknowledgements and Awards

Thank you to the dedicated Budget Services staff (Kari Albright, Christine Buchholtz, Christal Dominguez, Phil Winterbourne, Nicole Buffington, Gillian Luis, and Kim Carpentier) for their committed efforts in producing this document.



The Association of School Business Officials International (ASBO) presented the Meritorious Budget Award to the Boulder Valley School District for its annual budget for the fiscal year beginning July 1, 2018. This program promotes and recognizes excellence in developing, analyzing, and presenting a school system budget. This award is valid for a period of one year only. We have submitted this budget document to ASBO for the fiscal year beginning July 1, 2019, to determine its eligibility for another award.



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## Board of Education Members



Kathy Gebhardt, Vice-President  
District C

Richard Garcia  
District G

Donna Miers  
District E

Tina Marquis, President  
District B

Kitty Sargent, Treasurer  
District F

Stacey Zis  
District D

Lisa Sweeney-Miran  
District A





## **Superintendent's Cabinet**

**Dr. Rob Anderson**  
Superintendent

**Bill Sutter, SFO**  
Chief Financial Officer

**Mike Gradoz**  
Asst. Superintendent  
of Human Resources

**Andrew Moore**  
Chief Information Officer

**Rob Price**  
Asst. Superintendent of  
Operational Services

**Kathleen Sullivan, J.D.**  
Legal Counsel

**Robbyn Fernandez**  
Area Superintendent  
(East Network Schools)

**Randy Barber**  
Director of Communications &  
Community Affairs

**Margaret Crespo**  
Area Superintendent  
(Southwest Network Schools)

**Ginger Ramsey**  
Broomfield High School Principal

**Samantha Messier, Ph.D.**  
Area Superintendent  
(Northwest Network Schools)

**Terry Mulford**  
Boulder Valley Education Association  
President

## Letter of Transmittal

Date: May 26, 2020  
To: Dr. Rob Anderson, Superintendent  
From: Bill Sutter, Chief Financial Officer *WMS*  
Subject: 2020-21 Proposed Budget

The ensuing document contains information and details regarding the 2020-21 Proposed Budget for fiscal year July 1, 2020 – June 30, 2021. The Board of Education is required to approve the 2020-21 fiscal budget prior to June 30, 2020. This financial plan supports a quality education for all students, while maintaining financial stability within available resources.

Even in the best of times, 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. BVSD aims to maintain that excellence even as we navigate the uncertain times currently facing our community, state, country and world.

For maximum learning and achievement to continue, budget considerations include the direct support provided in schools and classrooms as well as the behind-the-scenes 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 instructional priorities guide resource allocations for all students. The development of this budget takes into account all these considerations and aligns them with the goals, values, and strategic priorities of the Boulder Valley School District.

This 2019-20 fiscal year budget is built upon an inflation factor of 1.9 percent and the Budget Stabilization Factor (Negative Factor) being increased by a significant \$325M from the 2019-20 fiscal year to offset the increase in funding generated by that inflationary growth. Essentially the result is flat funding from 2019-20 to 2020-21 and grows the statewide amount to nearly \$900M, with the Boulder Valley School District reduction growing to at least \$30M. This represents a Budget Stabilization Factor reduction of approximately 10.6 percent reduction in total program funding. The Budget Stabilization Factor was instituted in fiscal year 2009-10 as a means of reducing the state's investment in K-12 education during the Great Recession but continued with years of constrained state funding, and remains a significant challenge for the district to maintain current programs, continue to address critical needs in the areas of increasing the proficiency level of all students, addressing the social-emotional needs of students, and maintaining district operations in 63 facilities on over 700 acres, distributed across 500 square miles.

Through the middle of fiscal year 2019-20, the Colorado economy continued to exceed expectations. The COVID-19 pandemic and financial crisis that continues to unfold bring great concern for the future. BVSD was facing declining, yet manageable student enrollment when the pandemic began to unfold. While BVSD's enrollment projections are typically very accurate, the uncertainty and variability the current situation has introduced into enrollment patterns is expected to increase as the 2020-21 school year begins and parents make choices regarding educational options including expanded homeschool, online and traditional programs. BVSD is creating options to keep students and families safe, yet engaged in the BVSD system through its existing online school, Boulder Universal, as well as flexible options for in-person and home learning.

Concerns are further driven by Colorado's constitutional thicket of conflicting requirements and constraints regarding the investment in public services for all of Colorado's residents. The Boulder Valley School District is managing its operations in the near term, though priorities set by elected state officials for investing state resources



## **Letter of Transmittal** (continued)

continue to create budget challenges and dilemmas for the future regarding funding for public education. These factors necessitate prudent fiscal management to maintain the stability of the Boulder Valley School District. Meeting current educational needs must be balanced with an outlook toward the future.

This budget document details what we do, how we do it, 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 manage district resources 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 2020-21 fiscal year.

## **Our Purpose**

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

## **Vision**

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

## **Mission**

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

## **Value Statements**

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



## Strategic Plan

The Boulder Valley School District has developed a new Strategic Plan that we call ***All Together for All Students***. This ambitious, exciting, and comprehensive effort will guide BVSD for the next five years and aims at bringing everyone together to meet the needs of all students.

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



### Built upon a solid foundation

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

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

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

### Student-focused

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



<b>Ignite</b> All students benefit from challenging and relevant educational opportunities.	<b>Equip</b> Reduce disparities in achievement	<b>Soar</b> Every student graduates empowered with the skills necessary for post-graduate success
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More simply, our goal is to Ignite the passion of learning in every student, Equip them with the skills needed to overcome the achievement gap and to prepare them to Soar in whatever they do after school.



## Strategic Plan (continued)

### Starting Strong

While everything in the strategic plan is important, we also know that it is crucial that we pace ourselves. That is why we started with only six of the 13 initiatives:

- **PK-12 Pathways for Students.** Providing consistency and coherence across the entire BVSD system, so that students learn the most important things and build upon their learning from year-to-year.
- **Best Instructional Practices.** Establishment of effective instructional practices that meet diverse student needs.
- **One size doesn't fit all.** Every school is different, so we are setting up a system that more equitably shares resources based on the needs of schools and their communities.
- **Keep what works. Toss what doesn't.** School districts are notorious for keeping programs that don't work. We are assessing current and future programs to ensure they're beneficial for students.
- **Howdy Partner.** We know our goals are only achievable through effective partnerships with our community, including non-profits and businesses.
- **Everyone is welcome.** Our goal is to ensure that BVSD is a warm, welcoming, and safe environment for every student regardless of their background, race, gender, or other identifying characteristics. We aim to implement practices that challenge inequity and bias.

### Customized for each school

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

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

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

Learn more about the plan at [bvsd.org/strategic-plan](https://bvsd.org/strategic-plan).

## **Strategic Plan (continued)**

### **Strategic Plan Framework**

Phase 1 of the Strategic Plan launched with the start of the school year in fall 2019 and will continue into fiscal year 2020-21. The multi-year Strategic Plan Framework can be found in the Organizational Section of this book.

### **Phase 1 Initiatives**

**Strategic Theme 1:** Ensure all instruction is challenging, engaging, relevant and meets the needs of all students

#### **1a: Create a standards-based scope and sequence for PreK-12**

##### **What will we do?**

- prioritize Colorado State Standards
- create sequencing of Colorado State Standards
- deliver professional learning on standards and sequence

##### **Why are we doing this?**

A standards based scope and sequence will provide consistency and coherence across PK-12 so all students have access to high quality outcomes, ensuring equitable learning experiences for all students across our system.

#### **1b: Define and implement a common and aligned instructional model and practices**

##### **What will we do?**

- research instructional practices
- design universal best practices
- implement best practices
- implement unit planning
- continuing professional learning support
- classroom observation systems

##### **Why are we doing this?**

Instructional practices that are interdisciplinary and experiential in nature will benefit LTOs #1 & 3, and common, researched-based strategies will allow us to better systematically develop our teaching staff.

## **Strategic Plan (continued)**

### **Phase 1 Initiatives (continued)**

#### **Strategic Theme 2: Provide schools and educators with responsive and customized supports to best serve students**

##### **3a: Create a tiered system of school requirements, supports, and accountability metrics which drive the allocation of resources**

###### **What will we do?**

- develop a tiered system of school supports
- receive feedback and implement

###### **Why are we doing this?**

It will allow us to implement the Strategic Initiatives in a differentiated way - not one size fits all. By individualizing this work, schools needs will be specifically met and we will blend the important balance of district initiatives with school autonomy based on performance.

##### **3c: Create a system to monitor and assess academic return on investment for current and future programs**

###### **What will we do?**

- Support elementary literacy material adoption (implementation study)
- Establish review process for existing programs, approval process for new ones
- Implementation study for strategic initiatives

###### **Why are we doing this?**

This will allow us to better understand what is and is not working, stop what is not working and reinvest in successful or new initiatives. With a focus on evidence of what works, this will positively impact our Long Term Outcomes and identify funds to invest more strategically.

#### **Strategic Theme 3: Engage the talent and passion of our community and families through communication, empowerment and partnership**

##### **5a: Establish a system for strategically managing existing partnerships and building new partnerships**

###### **What will we do?**

- define types of BVSD partnerships
- research partnership management systems
- create a job description for a partnership coordinator position
- pilot, then implement, a partnership management system

###### **Why are we doing this?**

This initiative will allow us to partner with the greater community with a strong, collective focus on our long term outcomes.

## Strategic Plan (continued)

### Phase 1 Initiatives (continued)

#### **Strategic Theme 4: Cultivate a positive and inclusive culture throughout BVSD that promotes the well-being of students, families and employees**

##### **6a: Define and put into practice culturally responsive principles and best practices that challenge inequity and bias**

###### **What will we do?**

- conduct professional development in bullying prevention and response
- seek input from advisory groups
- review discipline practices and procedures
- create a district wide bullying policy
- create a framework for culturally responsive practices and principles
- review culturally responsive hiring practices

###### **Why are we doing this?**

By implementing common best practices, we will be able to better serve all students and build stronger trust among our community. By setting the right systems and practices in place, we will reduce the disproportionality that exists today.

## Budget Development Priorities

A recommended step within the Government Finance Officers Association Best Practices in School Budgeting is for a district to develop and adopt a set of budget principles to help frame and guide budget deliberations. A set of principles, agreed to by the school board and the staff before the budgeting process begins can provide a means to assess what matters most in the budgeting process — creating the most student learning with the money available. Budgeting principles should be developed collaboratively by the district's school board and the staff members who develop and recommend the budget. Since both parties have integral roles in developing, adopting, and, ultimately, implementing a budget, both parties must strongly support the principles and policies underlying the budget.

For the 2020-21 fiscal year, the budget development process focused on addressing spending priorities identified in the district's strategic plan. Since the plan was developed with significant stakeholder input, it identifies the priority focus areas for budget allocation. With the challenges created by the COVID-19 related fiscal crisis late in the budget development process, a secondary list of principles was developed and reviewed at a Board of Education worksession on May 19, 2020. These principles will guide the development of budget modifications that may be applied to this proposed budget to bring it into balance for adoption by the Board of Education prior to June 30, 2020.

The identified priorities are as follows:

- Continue to prioritize work related to the Strategic Plan
- Be sensitive to reductions that impact our most vulnerable students and families
- Minimize impact to classrooms
- Work together with BVSD Bargaining Units to make reductions if needed
- Rely on fund balance and reserves cautiously as this is potentially a multi-year recession

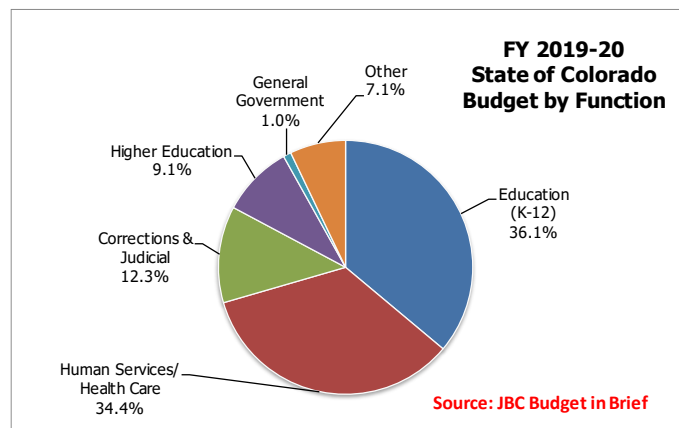
## Performance Results

The Colorado Department of Education's 2019 District Performance Framework Report identifies BVSD as "Accredited: Low Participation" overall, with the district meeting accreditation targets for Academic Achievement, Academic Growth, and Postsecondary and Workforce Readiness. The district meets 95 percent Test Participation Rates in English Language Arts, Math, and Science, and Meets Requirements in Finance and Safety assurances.

Through the budget process, BVSD continues to target resources at the classroom level, differentiating resources for schools with concentrated populations of low income students, with the goal to increase the proficiency level of all students in accordance with district Long Term Outcomes as outlined in the Strategic Plan.

## Understanding School Finance in Colorado

Every homeowner and business owner in Colorado pays property taxes for schools, along with sales taxes for police, fire, and other local public services. The Colorado state government is responsible for funding other public services such as prisons and transportation, in addition to determining the funding for schools. Each year, the budget crafted by the legislature and approved by the governor determines how much of the total state budget is allocated to education. The portion earmarked for K-12 education is then divided among 178 school districts throughout the state using formulas in the Colorado School Finance Act (SFA). These formulas determine how much money each district will receive per pupil as well as how much of that funding is paid by the state and how much is paid through local taxes. The chart shown here provides an example of how the state budget is allocated by function. Information for FY 2020-21 was not available at the time of publication of this document.



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

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

Fiscal Year	Total Program Funding	Negative Factor	Total Program Funding (after Negative Factor)	Per Pupil Revenue
<b>2020-21</b>				
Est. Governor's Budget	\$276,138,547	(\$17,421,751)	\$258,716,796	\$8,649
2019-20	274,566,209	(\$19,286,156)	\$255,280,053	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
<b>TOTAL NEGATIVE FACTOR</b>		<b>(\$289,588,015)</b>		

## Understanding School Finance in Colorado (continued)

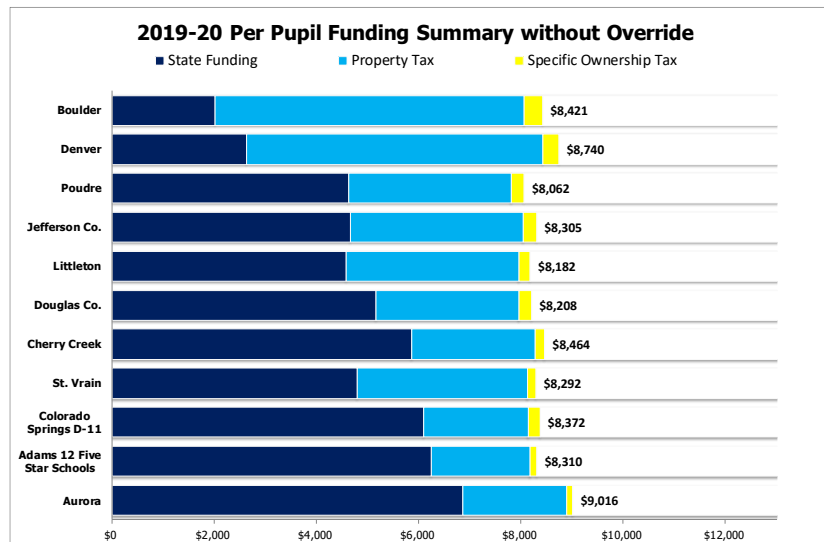
Under law, Colorado per pupil funding is made up of a base amount per student that is the same throughout the state. Added to this base are “factors” allocating additional per pupil funds by use of a state formula applied on a district-by-district basis. The factors include: poverty, cost of living,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

Each year the legislature determines the amount of increased funding required under Amendment 23 and the School Finance Act. The Budget Stabilization Factor is then applied against this total dollar amount, reducing overall funding. Back in 2009, Colorado per pupil funding fell by more than \$1 billion statewide on an annual basis. Over the last several years, legislators have approved incremental buy-downs of the statewide deficit. As of the prior fiscal year (2019-20), this amount had been reduced overall to \$572.4M. As of the date of this publication, the FY21 BVSD’s budget stabilization factor has not been finalized.

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

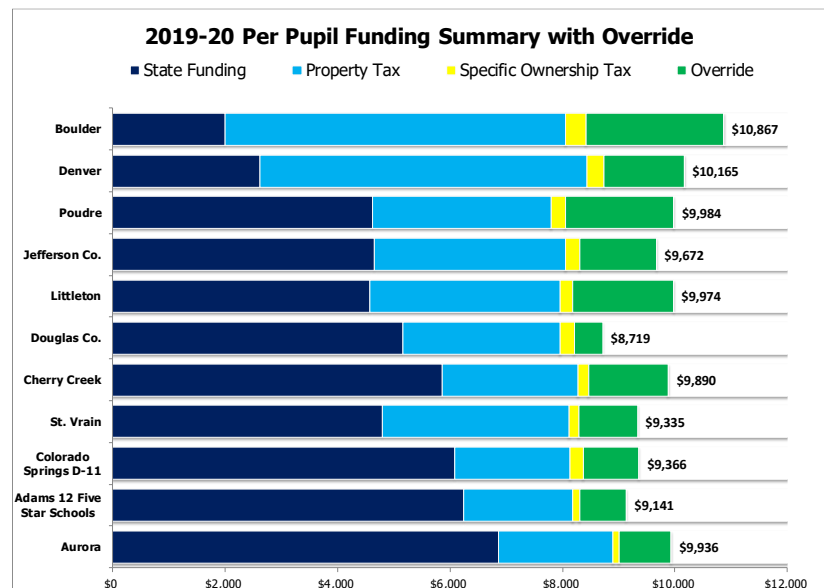
#### Equity in School Funding

While tax dollars are collected locally for education, the state legislature determines how much funding each school district will receive. The SFA is aimed at ensuring that all children in the state receive an equitable educational experience and has devised a formula that evaluates various factors and determines the funding needed to provide said experience in each school district. For the 2020-21 school year, it is estimated BVSD will receive \$8,421 for each student full-time equivalent (FTE). The information provided in the charts on this page refer to fiscal year 2019-20 as the 2020-21 data from CDE was not available as of the date of this publication.



#### State Equalization

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







## Understanding School Finance in Colorado (continued)

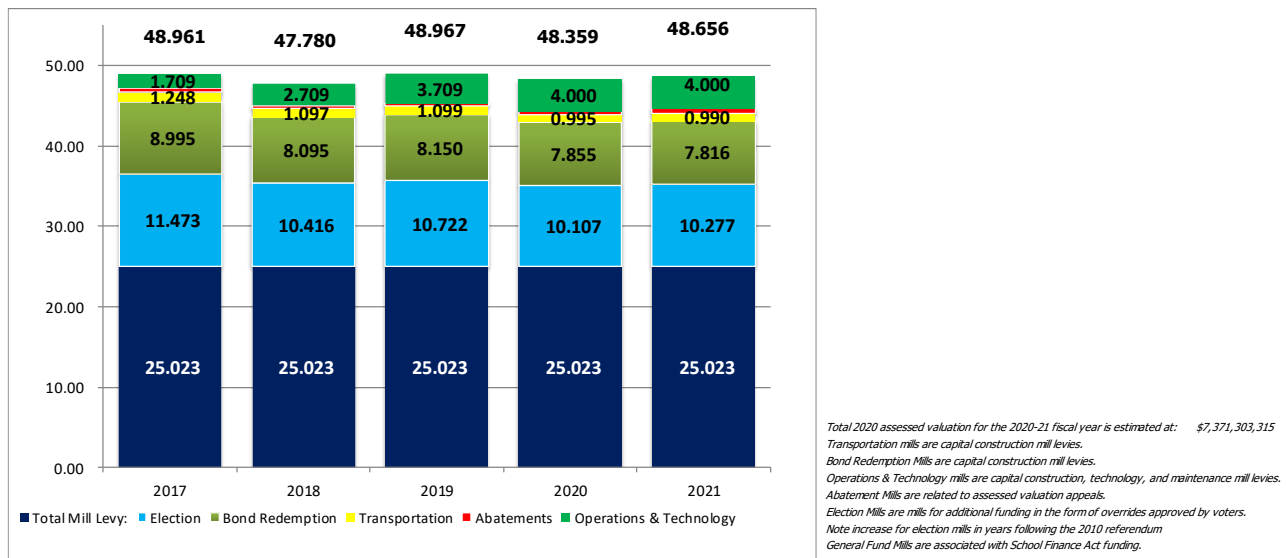
### Local Referenda

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

### Mill Levies

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

For BVSD, the total 2020-21 mill levy is estimated at 48.656 mills, which is a 0.61 percent increase from the prior year. The mill levy is applied to assessed valuation which is estimated to increase in 2020-21 by 0.50 percent or approximately \$36.6M, from the prior year, net of tax incremental financing (TIF) agreements. General Operating Fund mills have remained at 25.023 since 2006. The district's 1991, 1998, 2002, and 2010 budget override (referendum) elections result in a levy of 10.277 mills. The mill levy for abatements, refunds, and omitted property is 0.550 mills, bring the total General Operating Fund mill levy to 35.850 mills. The Bond Redemption Fund at 7.816 mills, the transportation mill levy at 0.990 mills, and the operations and technology mill levy at 4.000, bring the collective total mills for BVSD to 48.656 mills. Historical information on the district's assessed valuation is located in the Informational Section of this document.



### Changes in Debt

As of June 30, 2019, the district reported general obligation bond indebtedness of \$812,260,000 (not including bond premiums), capital lease of \$1,550,574, and long-term obligations for compensated absences of \$9,445,616. The annual principal and interest payments for fiscal year 2020 are \$57,458,900. The district will pay the last principal payment of existing debt on December 1, 2049.

## Understanding School Finance in Colorado (continued)

### How Does Supporting Education Impact Your Taxes?

Local tax money goes to the county treasurer who in turn distributes it to each governmental entity in the county.

### Constitutional amendments that affect school funding:

#### Article X, Section 20 (TABOR Amendment)

Sets taxing and spending limits on all levels of government in the state, from special districts, such as fire protection and schools to county and state governments. This amendment's primary objective is to "restrain the growth of government" as stated in the Colorado Constitution. The most significant limitations from this amendment that impact school funding from the state are that it:

- requires voter approval of tax increases.
- limits revenue collections.
- limits spending.

The law also impacts district spending as it requires that a school district hold 3 percent of expenditures in reserve. This reserve can **only** be spent in an emergency, which excludes economic conditions, revenue shortfalls, or salary and fringe benefit increases. A statute change in 2009-10 now allows a district to hold a letter of credit or utilize real asset value (buildings) as this 3 percent reserve, rather than cash. BVSD continues to hold a 3 percent cash reserve for this requirement.



#### Amendment 23

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

#### Referendum C

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

#### Gallagher Amendment

In November 1982, Colorado voters passed the Gallagher Amendment, which divides the state's total property tax burden between residential and nonresidential (commercial) property. According to the Amendment, 45% of the total amount of state property tax collected must come from residential property, and 55% must come from commercial property. Further, the Amendment mandates that the assessment rate for commercial property, which is responsible for 55% of the total state property tax burden, be fixed at 29%. To maintain the 45/55 split, the current residential property rate is set at 7.15%.

### Doing the Math:

State law sets the property tax assessment rate. In the 2020 collection year, homeowners will pay an estimated assessment rate of 7.15 percent of the actual assessed value of their home, while businesses will pay a 29 percent assessment rate.

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

- The 7.15 percent of assessed value is calculated to be \$7,150. That's the amount on which taxes are based.
- One tax mill is equal to 1 cent on \$10. So, \$7,150 in value multiplied by 0.001 equals \$7.15 per mill.
- In 2020, the BVSD tax rate is estimated at 48.656 mills or \$347.89 in taxes per year for each \$100,000 of assessed home value.

You can use the same formula to calculate your property taxes for your schools if you know your home's assessed value. The same calculations based on a 29 percent business rate net \$1,411.10 in school taxes for each \$100,000 of taxable business property.



## **Understanding School Finance in Colorado (continued)**

### **Principal Issues Facing the District**

The annual budget development process provides the opportunity for district decision-makers to align budget choices to the desired outcome of student success. The resulting annual spending plan is a blueprint for the district to provide quality instruction and educational programs for all students, in order to address the district's values. As part of the budget development process, the board strives to align human and financial resources with student needs in order to realize the greatest possible impact upon student achievement. This alignment of resources takes into consideration the principal issues facing the district as outlined below. Resource allocations were made with an effort to maximize the impact on students. Although the COVID-19 pandemic presents multiple significant issues around funding, the delivery of educational and support services, and enrollment patterns in the fall of 2020, the following issues are perennial and pervasive, and continue to be areas of focus for the Boulder Valley School District when developing the budget and allocating resources to the highest needs.

Limited Restoration of State Funding Although state revenues rebounded from the depressed levels of 2012-13, pressure continues on the legislature to limit the funding for K-12 education in Colorado during every budget cycle. At the same time, some state programs and services are required to expand while others are expanded by legislative mandate. The BVSD Board of Education wisely placed a ballot measure before the voters in November 2010 and 2016 to abate the impact of future revenue challenges. These ballot measures passed with 62 and 60 percent support respectively. These measures continue to mitigate, although not fully eliminate, budget pressures. The Colorado Legislature will continue to be challenged to restore funding to K-12 education without additional revenue streams.

Increasing Student Proficiency BVSD has a large number of students who are not proficient on state assessments. Disaggregating assessment data allows resources and attention to be targeted on meeting the needs of students who require the greatest assistance. In the BVSD, a significant investment of local resources in early childhood education programs continues. These resources are targeted to help increase the proficiency level of all students in future years. A reorganization of district staff is being implemented for 2020-21 in order to strengthen school networks, driving resources and supports closer to the school level. This reorganization will return resources to schools, further increasing the focus on targeted supports for schools.

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 a new 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, even as overall funding is being reduced.

Declining Enrollment BVSD's projected slight enrollment decline into the near future poses many challenges. The Colorado School Finance Act rewards enrollment growth but does soften the blow when districts experience declining enrollment. The funding lost via declining enrollment exacerbates the problem of insufficient resources to meet rising costs and state or federal mandated programs. Additionally, as the 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 with fewer resources

### **Economic Conditions and Outlook**

#### **Analysis of 2019-20**

The Colorado economic recovery continued to accelerate in 2018-19. After the supplemental state appropriation in January 2020, the 2019-20 statewide average per pupil funding for K-12 public education was \$8,477. The final per pupil revenue for BVSD was \$8,427. The 2019-20 General Operating Fund mid-year analysis for BVSD completed

## Economic Conditions and Outlook (continued)

### Analysis of 2019-20 (continued)

in February 2020, indicated the 2019-20 General Operating Fund budgeted ending fund balance of \$2.6M in excess of reserves is on target to grow to \$9.9M. These projected resources are available for use in 2020-21 for one-time expenditures, reserves or can remain as budgeted ending fund balance.

### Analysis of 2020 Economic Forecast

#### Colorado

For more than 50 years, the Colorado Business Economic Outlook has been compiled by industry leaders in the state, and presented by the Business Research Division of the Leeds School of Business at the University of Colorado Boulder. The information below was selected directly from the Colorado Economic Forecast for 2020, presented on December 9, 2019. The entire report can be found at:

[https://www.colorado.edu/business/sites/default/files/attached-files/2020\\_colorado\\_business\\_econ\\_outlook.pdf](https://www.colorado.edu/business/sites/default/files/attached-files/2020_colorado_business_econ_outlook.pdf)

The economic outlook for Colorado has changed dramatically from the forecast presented in December. On May 12, 2020, the Legislative Council Staff presented a revised economic forecast to the Joint Budget Committee of the Colorado Legislature. This forecast can be found here:

<https://leg.colorado.gov/publications/forecast-update-may-2020>

While “growing but slowing” has been the economic mantra of 2019 and 2020, the following summary from this new forecast paints a bleak outlook for the State of Colorado as compared to just a few months ago.

- Economic activity came to a standstill in March and April, and is now stirring back to life but from low levels
- Business activity and consumer spending will rise with phased reopening, but remain constrained by ongoing restrictions, health concerns, uncertainty, and some permanent closures
- Labor markets will improve relative to April but remain weak in 2020 and 2021, as businesses adjust to a new and evolving landscape
- Inflationary pressures will remain subdued as low energy prices, low global demand offset global supply constraints

This graph from the May 12 forecast shows the General Fund collections will decline with the contraction in business and household income, and reduced consumer activity in 2019-20 as well as 2020-21 and 2021-22.

#### Gross General Fund Revenue

Billions of Dollars

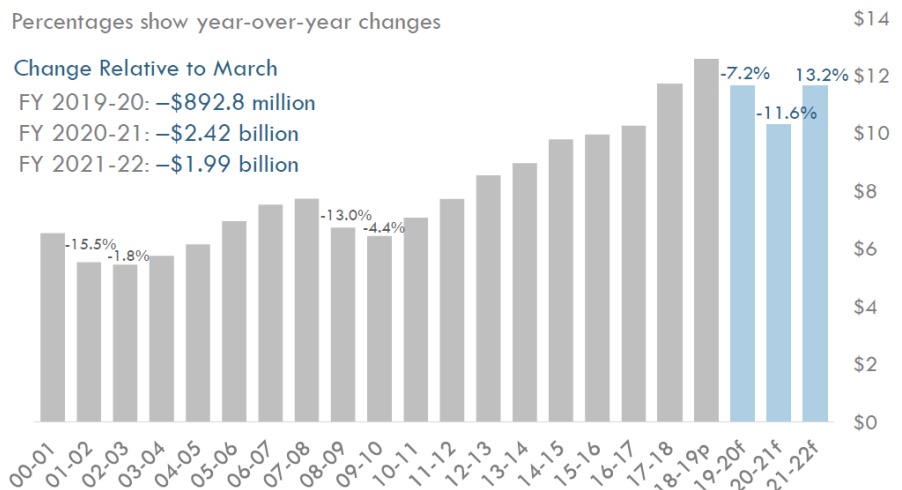
Percentages show year-over-year changes

#### Change Relative to March

FY 2019-20: **-\$892.8 million**

FY 2020-21: **-\$2.42 billion**

FY 2021-22: **-\$1.99 billion**



Source: Colorado Office of the State Controller and Legislative Council Staff May 2020 forecast update.



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

### **Analysis of 2020 Economic Forecast** (continued)

#### **Boulder County**

Boulder County maintains a very strong and diversified economic base and has historically experienced above average employment growth and some of the lowest unemployment rates in Colorado. These positive economic indicators in Boulder County indicate the opportunity for weathering this economic storm better than other areas. According to the 2020 Colorado Business Economic Outlook:

Boulder County's dynamic economy is fueled by competitive concentrations of businesses and employees in a diverse mix of industries. A highly educated workforce, visionary entrepreneurs, global industry leaders, a desirable quality of life, and a world-class research university are equally critical to Boulder County's economic vitality. The county has continued to outperform state and national economies in many areas, such as job growth, educational attainment, capital investment, and commercial real estate absorption.

The area's large concentration of jobs in sectors with higher-than-average wages contributes to above-average incomes for area residents. The 2018 median household income for Boulder County residents was \$83,755 compared to \$71,953 for Colorado residents, according to data from the U.S. Census Bureau.

#### **Fiscal Outlook for 2020-21**

Governor Polis's November 1 proposed budget for 2020-21 included funding for Pre-K12 enrollment growth, inflation at 1.7 percent, and reduced the Budget Stabilization Factor by \$40M. With the economic crash, funding for K-12 education will be reduced by hundreds of millions of dollars. The final result will not be known for months as projections and estimates may or may not come to fruition.

On May 18, 2020, Governor Polis released \$500M of CARES Act funding to K-12 education with the following stipulation:

*For Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, including payments to stimulate the economy by supporting Colorado's workforce with school-aged children, \$500 million transferred to local school districts and proportionally by student population to the Charter School Institute and the Colorado School for the Deaf and the Blind and \$25,000 to each Board of Cooperative Education Services (BOCES) in the state for a total of \$510 million above the Constitutionally required state share of public school finance to increase free instructional hours for our kindergarten through 12th grade education system while complying with COVID-19 public health orders, including facilitating distance learning and social distancing for in-person contact hours, and mitigating lost learning, and \$450 million transferred to public institutions of higher education to increase student retention and completions, given Colorado's critical shortage of skilled workforce.*

While the Budget Stabilization Factor is expected to increase significantly as a result of a projected decline in state revenue, this allocation of federal funds will support districts across Colorado in fiscal year 2020-21.

After the state sets the total funding for K-12 public education, each local district determines how to fund its specific system and allocate resources to every school within its district

## School Finance Act Funding

The funded pupil count, which is the number of full-time students enrolled in a district, is the real driver of school funding. The SFA identifies a per pupil funding amount, and the number of full-time students enrolled in a district determines the amount of total funding the district receives. However, not all students (preschool students for example) attend school on a full-time basis; the funded pupil count is different from the total enrollment. The official pupil count occurs each October and results in the funded pupil count numbers.

When projecting student enrollment, the budget implications are substantial if expected growth is not realized. If a shortfall in actual enrollment occurs as compared to projections, this information is generally received after the close of the first quarter of the fiscal year, and many staffing and programmatic changes cannot be made without significant impacts to students. For this reason, the district generally undertakes a reasonable, yet conservative, projection methodology to reduce the risk of a funding shortfall compared to expected revenues.

The BVSD projected state per pupil revenue (PPR) for 2020-21 is \$8,421 (slightly rounded). This PPR is the same as what was budgeted in 2019-20. Total program funding, defined by the SFA, is projected to be \$253.4M, a decrease of \$1.8M from the BVSD 2019-20 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 (20-21 budgeted)

Per Pupil Revenue:	(PPR)	\$8,421
Funded Pupil Count:	x(FPC)	30,092

**School Finance Act Funding: \$253,404,732**

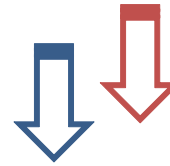
### Opportunity Cost in Dollars of 100 Fewer Students

Per Pupil Revenue:	(PPR)	\$8,421
Funded Pupil Count:	x(FPC)	(100)

**School Finance Act Funding: (\$842,100)**

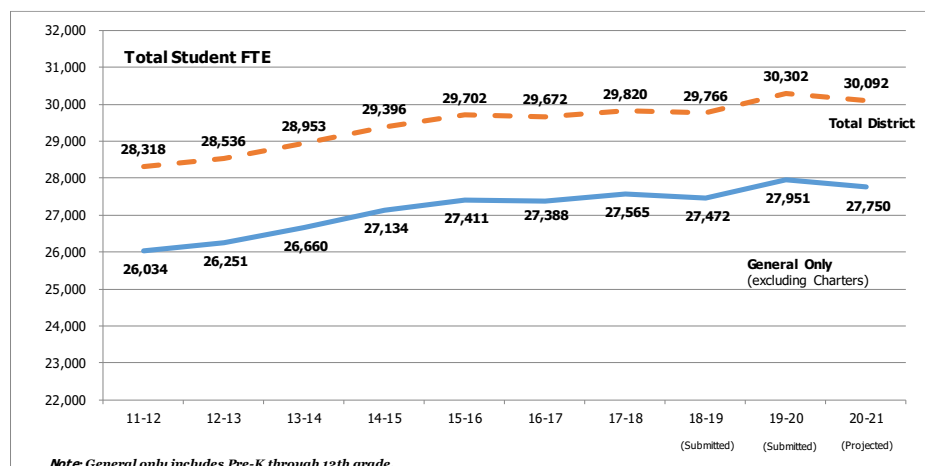
\*Calculations may not be exact due to rounding

**Fewer Students =  
Fewer Dollars**



## Enrollment FTE Projections

The 2020-21 enrollment FTE projections indicate a decrease of total student enrollment. During the previous budget year, full-day kindergarten was approved, which affects total student FTE at the district as kindergarten students were counted as 0.58 FTE. While full day kindergarten is not mandatory in the state of Colorado, BVSD anticipates the majority of its students in this level will attend full time as 1.0 FTE. The following four charts show the historical change in BVSD enrollment.







## District-Wide Enrollment

The total number of BVSD students in the fall of 2021 shows an estimated decrease of 219, compared to the October 1, 2019, pupil count. For the funded pupil count, preschool through twelfth grade students who are part-time, based upon a student's attendance and academic schedule, are counted as 0.50 FTE.

	2019-20 Revised	2019-20 Submitted	2020-21 Proposed	COMPARISONS	
				2019-20 Revised to 2020-21 Proposed	2019-20 Submitted to 2020-21 Proposed
Total Funded Enrollment (Heads)	30,718.0	30,718.0	30,499.0	-219.0 / -0.71%	-219.0 / -0.71%
Total Funded Student Full Time Equivalent (FTE)	30,302.4	30,302.4	30,092.0	-210.4 / -0.69%	-210.4 / -0.69%
Total Funded Pupil Count (FTE)*	30,302.4	30,302.4	30,092.0	-210.4 / -0.69%	-210.4 / -0.69%
* 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 student FTE decreased by 195.9; the K-12 Charter School FTE decreased by 9.5 FTE; special education and Colorado Preschool Program FTE is flat; and Online Student FTE decreased by 5.0 FTE.

	2019-20 Revised	2019-20 Submitted	2020-21 Proposed	COMPARISONS	
				2019-20 Revised to 2020-21 Proposed	2019-20 Submitted to 2020-21 Proposed
K-12 General FTE	27,491.9	27,495.9	27,296.0	-195.9 / -0.71%	-199.9 / -0.73%
K-12 Charter FTE*	2,351.5	2,351.5	2,342.0	-9.5 / -0.40%	-9.5 / -0.40%
Preschool FTE	384.0	384.0	384.0	0.0 / 0.00%	0.0 / 0.00%
Online FTE	75.0	71.0	70.0	-5.0 / -6.67%	-1.0 / -1.41%
Total Student Full Time Equivalent	30,302.4	30,302.4	30,092.0	-210.4 / -0.69%	-210.4 / -0.69%
*Funded enrollments may vary slightly from actual enrollments if a charter school enrolls students above the contracted amount.					



## District-Wide Preschool Enrollment

The chart below summarizes the total number of BVSD preschool students enrolled. Students may qualify for eligibility through the Colorado Preschool Program, special education, or pay tuition at identified preschool locations. In the 2020-21 Proposed Budget preschool district-wide enrollment table below, there are 431.0 Colorado Preschool Program students and 289.0 special education students. The 2020-21 preschool enrollment does not anticipate students eligible but not funded through the state Colorado Preschool Program.

	2019-20 Revised	2019-20 Submitted	2020-21 Proposed	COMPARISONS	
				2019-20 Revised to 2020-21 Proposed	2019-20 Submitted to 2020-21 Proposed
Colorado Preschool Program	431.0	431.0	431.0	0.0 / 0.00%	0.0 / 0.00%
Special Education	289.0	289.0	289.0	0.0 / 0.00%	0.0 / 0.00%
Not-eligible for funding	5.0	5.0	0.0	-5.0 / -100.00%	-5.0 / -100.00%
Tuition	235.0	235.0	251.0	16.0 / 6.81%	16.0 / 6.81%
Total PK Enrollment	960.0	960.0	971.0	11.0 / 1.15%	11.0 / 1.15%

## 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.

School-based 2.25 percent budget cuts implemented in 2010-11 to address the significant state budget shortfalls as a result of the Great Recession were partially reset/reinstated in 2018-19. This includes both staff FTE and operating dollars. The operating dollars were restructured as a weighted student formula to address student characteristics including poverty, special education, and English language development. Staffing allocations have been updated to create uniform allocations across instructional levels.



## Demographic Overview

The Boulder Valley School District is located near the foothills of the Rocky Mountains approximately twenty miles northwest of Denver. BVSD's boundaries encompass approximately 500 square miles in Boulder, Broomfield, and Gilpin Counties and contain a population of approximately 211,000. The communities of Boulder, Louisville, Lafayette, Erie, Superior, Broomfield, Nederland, Ward, Jamestown, and Gold Hill are served.

Each school provides information about specific programs, services, and activities offered on their individual school websites. A list of schools with links to their websites can be found on the district website at: <https://www.bvds.org/>.

### Facilities

#### Schools

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

#### Athletic Fields

13 Artificial Turf Fields

#### Programs and Administration Buildings

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

## District Populations

The district's student population is a diverse group made up of special education students, English language learners, talented and gifted students, and students eligible for free and reduced lunch. Current data for fiscal year 2020-21 is not yet available.

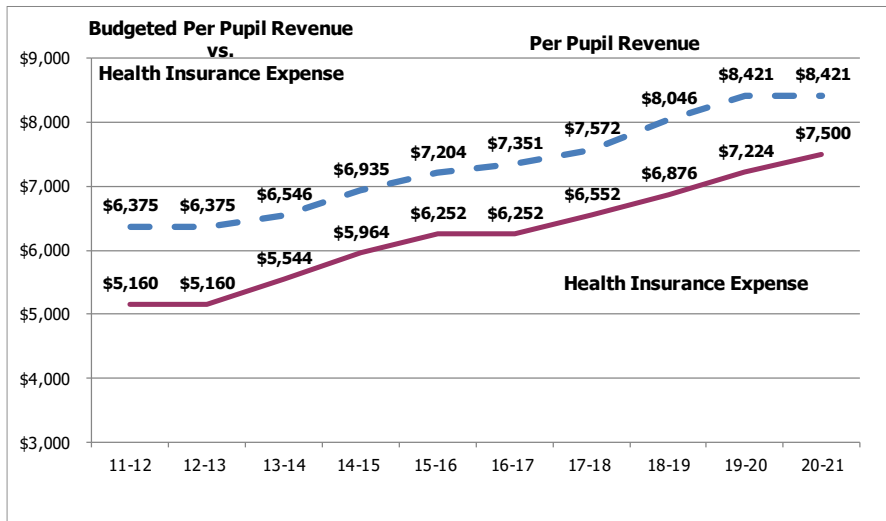
Student Enrollment Category	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
CDE Preschool-12 Student Membership	30,546	30,908	31,247	31,189	31,282	31,169	31,000
Funded Membership	30,145	30,566	30,875	30,837	30,985	30,880	30,718
Student Membership Not Funded	401	342	372	352	297	289	282
English Language Learners	2,547	2,561	3,129	3,021	3,012	2,757	2,806
ELL % of Funded Membership	8.4%	8.3%	10.1%	9.8%	9.7%	8.9%	9.1%
Free/Reduced Lunch Status	5,674	6,188	6,836	6,487	5,993	6,516	6,280
FRL Status % of Funded Membership	18.8%	20.2%	22.1%	21.0%	19.3%	21.1%	20.5%
Talented & Gifted	4,330	4,443	4,629	4,614	4,280	4,022	4,452
TAG % of Funded Membership	14.4%	14.5%	15.0%	15.0%	13.8%	13.0%	14.5%
Out of District	2,337	2,426	2,488	2,516	2,501	2,472	2,358
OOD Students % of Funded Membership	7.8%	7.9%	8.1%	8.2%	8.1%	8.0%	7.7%
Special Education	2,874	3,028	3,152	3,345	3,508	3,695	3,761
SpEd Students % of Funded Membership	9.5%	9.9%	10.2%	10.8%	11.3%	12.0%	12.2%

## Employee Compensation

Education is a profession that relies on people – teachers and support personnel. Personnel costs (salaries and benefits) account for 90 percent of the district's General Operating Fund total expenditures.

BVSD provides district-paid benefits and offers additional benefits that can be purchased by the employee. The past 10 years are marked by a distinct rise in the rate of increasing healthcare costs. Since 2011-12, costs have grown 45.3 percent, averaging 4.5 percent per year on an annualized basis, while per pupil revenue has only increased 32.1 percent (3.2 percent per year) over the same time period. Employee benefits have also been reduced to mitigate cost increases.

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



## Personnel Trends

The number of 2020-21 budgeted full-time employees in BVSD in all funds, including Charters, is 3,829.259. This is an increase of approximately 0.14 percent from the 2019-20 fiscal year. The General Operating Fund will slightly increase FTE to maintain staffing resources. Position totals are expected to remain relatively constant into the near future.

	2016-17	2017-18	2018-19	2019-20	2020-21
Classroom Teachers	1749.623	1765.219	1750.38	1784.628	1785.474
Other Teachers	152.856	162.749	184.157	189.258	182.804
Psychologists/Social Workers/OT/PT/Nurses	108.857	125.768	126.423	124.499	129.784
Admin/Principals	161.579	164.149	165.709	168.459	171.959
Professional Support	109.98	120.6475	132.9755	130.576	133.476
Technical Support	51.262	52.813	53.837	53.837	54.837
Paraeducators/Liaisons/Monitors	544.380	551.399	557.402	565.409	569.906
Office/Administrative Support	242.350	246.869	253.754	251.473	245.293
Trades and Services	538.954	556.146	554.730	555.745	555.726
<b>TOTAL FTE:</b>	<b>3,659.841</b>	<b>3,745.759</b>	<b>3,779.368</b>	<b>3,823.885</b>	<b>3,829.259</b>



## Budget Development Process

School boards and superintendents in all 178 Colorado districts face many budget challenges. At BVSD, driving forces considered by the board and the superintendent for the 2020-21 budget include: implementation of the district's strategic plan, an increase in employer contributions to the Public Employees' Retirement Association, 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 is all within the context of the financial crisis created by the COVID-19 pandemic and unknowns relative to opening school in the fall of 2020.

This Proposed 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 district's goals.

BVSD began the budget process with the development of a calendar as presented to the Board of Education on December 10, 2019. The calendar outlines the following steps:

In November 2019, Governor Polis's 2020-21 Colorado state budget proposal indicated an increase to the total pool of K-12 funding, including funds for the growth of the statewide student population and base per pupil revenue, adjusted by the projected inflation of 1.7 percent, and a \$40M buy-down of the Budget Stabilization Factor. Although Colorado enjoyed one of the most robust local economies in the country at the time, the fiscal constraints contained within Article X, Section 20 of the Colorado constitution, the state legislature cannot make decisions to allocate the necessary resources to public services to meet the needs of a growing population, crumbling infrastructure and investing for the future.

As the 2020 legislative session began, funding was on track to be adjusted upwards from this original estimate as the final inflation rate was determined to be 1.9 percent, and the reduction to the Budget Stabilization Factor was revised to \$52M. However, the financial crisis brought on by the COVID-19 pandemic radically changed the outlook for K-12 funding. At the time of publishing this document, funding amounts had not been finalized which is unusual as the legislature is typically finished by the first week of May.

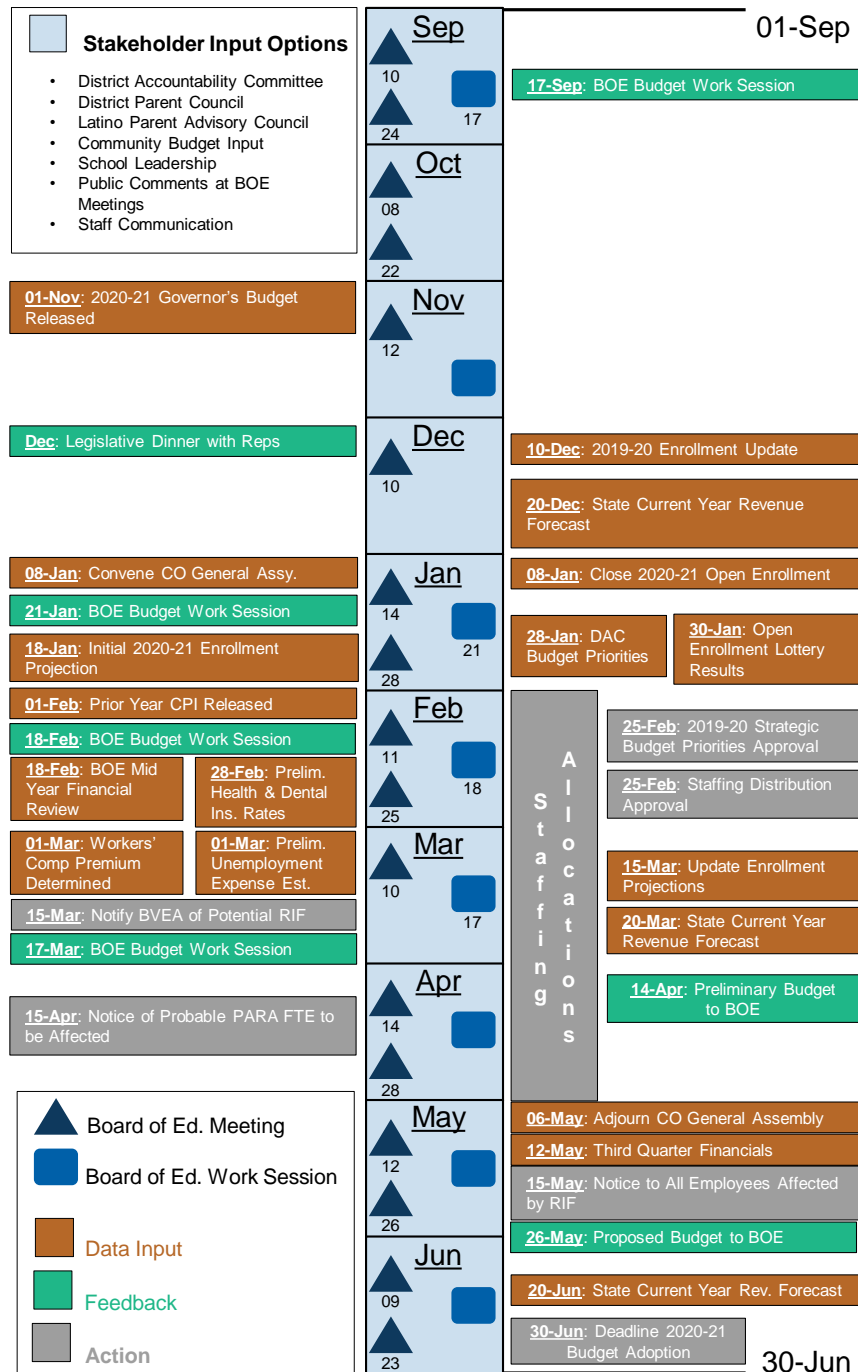
The budget development process is outlined below:

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.

## Budget Development Process (continued)

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

### 2020-21 Budget Development Milestones





## All Funds

### Appropriation 2020-21

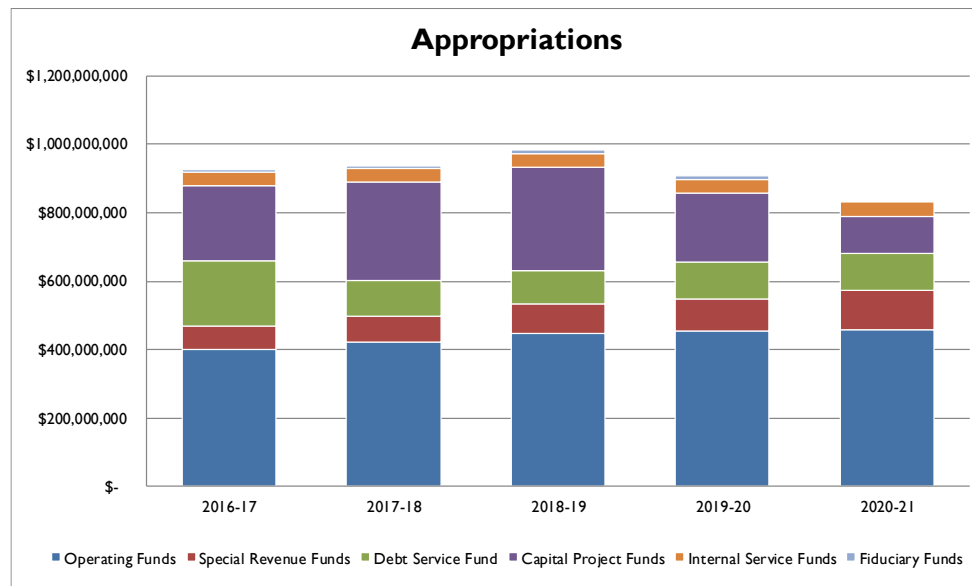
The adoption of the budget by the Board of Education includes the formal approval of both the Budget Resolution and the Appropriation Resolution, as defined in Colorado State Statute 22-44-103(1). The resolutions set the maximum amount of funds which can be utilized in a given fiscal year. All available 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>Fund</b>	<b>Expenditures</b>	<b>Reserves</b>	<b>Transfers Out</b>	<b>Ending Balance</b>	<b>2020-21 Appropriation</b>
<b><u>Operating Funds</u></b>					
General Operating Fund	\$ 304,970,131	\$ 22,417,336	\$ 51,311,543	\$ 7,951,365	\$ 386,650,375
Charter Schools	28,434,856	845,984	-	7,958,686	37,239,526
PERA On-Behalf	7,000,000	-	-	-	7,000,000
Technology Fund	2,654,122	884,119	-	978,792	4,517,033
Athletics Fund	3,201,160	96,036	-	-	3,297,196
Preschool Fund	7,791,787	233,754	51,469	-	8,077,010
Risk Management Fund	5,134,001	459,060	-	-	5,593,061
Community Schools Fund	4,010,045	120,301	150,000	2,052,343	6,332,689
<b>Operating Funds Sub-Total</b>	<b>\$ 363,196,102</b>	<b>\$ 25,056,590</b>	<b>\$ 51,513,012</b>	<b>\$ 18,941,186</b>	<b>\$ 458,706,890</b>
<b><u>Special Revenue Funds</u></b>					
Food Services Fund	\$ 9,964,737	\$ 175,694	\$ -	\$ -	\$ 10,140,431
Governmental Grants Fund	19,500,000	-	-	-	19,500,000
Transportation Fund	17,581,297	1,054,878	-	-	18,636,175
Operations & Technology Fund	27,350,603	2,255,000	-	21,166,143	50,771,746
Student Activities Fund	11,700,000	351,000	-	4,747,202	16,798,202
<b>Special Revenue Funds Sub-Total</b>	<b>\$ 86,096,637</b>	<b>\$ 3,836,572</b>	<b>\$ -</b>	<b>\$ 25,913,345</b>	<b>\$ 115,846,554</b>
<b><u>Debt Service Fund</u></b>					
Bond Redemption Fund	\$ 57,174,000	\$ -	\$ -	\$ 49,385,442	\$ 106,559,442
<b>Debt Service Fund Sub-Total</b>	<b>\$ 57,174,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,385,442</b>	<b>\$ 106,559,442</b>
<b><u>Capital Project Funds</u></b>					
2014 Building Fund	\$ 71,050,327	\$ -	\$ -	\$ 27,523,171	\$ 98,573,498
Capital Reserve Fund	7,989,475	1,130,635	-	-	9,120,110
<b>Capital Project Funds Sub-Total</b>	<b>\$ 79,039,802</b>	<b>\$ 1,130,635</b>	<b>\$ -</b>	<b>\$ 27,523,171</b>	<b>\$ 107,693,608</b>
<b><u>Internal Service Funds</u></b>					
Health Insurance Fund	\$ 36,731,319	\$ 2,502,629	\$ -	\$ -	\$ 39,233,948
Dental Insurance Fund	2,855,819	383,472	-	-	3,239,291
<b>Internal Service Funds Sub-Total</b>	<b>\$ 39,587,138</b>	<b>\$ 2,886,101</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,473,239</b>
<b><u>Fiduciary Funds</u></b>					
Private Purpose Trust Fund	\$ 40,000	\$ -	\$ -	\$ 1,367,907	\$ 1,407,907
<b>Fiduciary Funds Sub-Total</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,367,907</b>	<b>\$ 1,407,907</b>
<b>GRAND TOTAL:</b>	<b>\$ 625,133,679</b>	<b>\$ 32,909,898</b>	<b>\$ 51,513,012</b>	<b>\$ 123,131,051</b>	<b>\$ 832,687,640</b>

## All Funds (continued)

### Five Year Appropriations by Fund Type

<b>Fund Type</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>
Operating Funds	\$ 400,176,739	\$ 420,853,119	\$ 445,632,333	\$ 452,872,556	\$ 458,706,890
Special Revenue Funds	67,670,589	78,560,702	87,397,661	96,958,020	115,846,554
Debt Service Fund	192,315,341	102,270,865	99,277,243	104,972,642	106,559,442
Capital Project Funds	220,010,553	287,523,003	300,068,957	202,529,148	107,693,608
Internal Service Funds	38,608,257	39,144,200	40,265,264	40,971,615	42,473,239
Fiduciary Funds	6,950,467	7,575,627	9,575,091	9,630,091	1,407,907
<b>Total</b>	<b>\$925,731,946</b>	<b>\$935,927,516</b>	<b>\$982,216,549</b>	<b>\$907,934,072</b>	<b>\$832,687,640</b>



### All Funds Current Year to Budget Comparison

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

	<b>2016-17 AUDITED ACTUAL</b>	<b>2017-18 AUDITED ACTUAL</b>	<b>2018-19 AUDITED ACTUAL</b>	<b>2019-20 ESTIMATED ACTUAL</b>	<b>2020-21 PROPOSED BUDGET</b>
Beginning Balance	\$ 307,927,057	\$ 393,090,340	\$ 270,510,859	\$ 337,800,410	\$ 238,030,703
Revenues	687,451,502	493,236,865	681,841,892	546,715,006	543,143,925
Transfers In	44,118,309	47,420,020	51,776,943	54,105,938	51,513,012
<b>Total Resources</b>	<b>1,039,496,868</b>	<b>933,747,225</b>	<b>1,004,129,694</b>	<b>938,621,354</b>	<b>832,687,640</b>
Expenditures	602,288,220	615,816,345	614,515,337	646,484,713	625,133,679
Emergency Reserves	-	-	-	-	32,909,898
Transfers Out	44,118,309	47,420,020	51,776,943	54,105,938	51,513,012
<b>Total Uses</b>	<b>646,406,529</b>	<b>663,236,365</b>	<b>666,292,280</b>	<b>700,590,651</b>	<b>709,556,589</b>
Ending Balance	\$ 393,090,339	\$ 270,510,860	\$ 337,837,414	\$ 238,030,703	\$ 123,131,051



## 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, vocational education, transportation, and E.L.P.A. (English Language Proficiency Act)). A major source of funding to the General Operating Fund is received through the state's School Finance Act, established by the state legislature, which identifies a per pupil funding amount, and the number of full-time students enrolled in a district to determine the amount of total funding. This Fund is developed so that the total of annual ongoing expenditures and transfers does not exceed annual revenues and contains an ending fund balance that complies with state statute and district policy.



### PERA On-Behalf Fund

As a component of Senate Bill 18-200, the state is required to make a direct on-behalf payment of \$225.0 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. Generally accepted accounting principles require the district to report its proportionate share of on-behalf payments as both a revenue and expenditure. Because on-behalf payments have no financial impact on district operations, the revenues and expenditures have been recorded in a new stand-alone fund, so as to not distort ongoing district activities. Because the necessary calculations are not provided to the district by Colorado PERA until after year end, budgeted amounts represent a conservative estimate based on prior year data.

### Technology Fund

The Technology Fund was established for digital device procurement, software updates, and technical support. The program maintains technologies by bi-annual allocations to each school based on student counts. The allocations are used to purchase Chromebooks, tablets, desktops, laptops, projectors, large screen TVs, document cameras, and other technology for use in the classroom and administrative functions. This fund includes activity related to 1:Web as well as the 1:Cart program for secondary schools. The estimated carryover amounts are for projects that span multiple years. Current year funding includes revenues from the Federal E-Rate reimbursement program. Timing of equipment purchases affect the carryover balance in this fund.

### Athletics Fund

The district-wide Athletics Fund provides for interscholastic athletics in grades 8 through 12 and intramural athletics at all grade levels. Athletic programs at charter schools are funded from each charter school's individual allocation.

### Preschool Fund

The preschool general fund includes sessions of preschool in 20 elementary schools and the Mapleton Early Childhood Center. The Early Childhood Education program offers a Preschool Enrichment Program (PEP) for an extended half-day program and a full-day, five day a week program. Both programs have a nine month schedule. The Preschool Enrichment Program is only offered at Mapleton Early Childhood Center. The Community Montessori has a five day a week, half-day program, with an extended half-day option available.

## **All Funds Overview (continued)**

### **Preschool Fund (continued)**

While the district is required to track the use of Colorado Preschool Program (CPP) funds by the use of state chart of accounts, it is not required to have a separate fund. As a result, the CPP Fund has been combined with the Preschool Fund beginning with the 2018-19 fiscal year. CPP is a no-cost preschool program for eligible families that supports students who have identified risk factors that can impact school success and/or may lead to achievement gaps.

### **Community Schools Fund**

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

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

### **Charter School Fund**

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

### **Governmental Designated-Purpose Grants Fund**

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

### **Transportation Fund**

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

### **Operations and Technology Fund**

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



## **All Funds Overview** (continued)

### **Food Services Fund**

The Food Services Program serves approximately 13,000 meals per day using Regional Production Centers to serve 51 schools, Head Start Programs and two schools outside of the school district. The program is primarily dependent on Food Service revenue from 172 serving days.

### **Risk Management Fund**

The Risk Management Fund accounts for the costs of the district's property and liability insurance, workers' compensation insurance, loss prevention services and coordinates the overall risk management activities for the district. Fluctuations in property and workers' compensation insurance premiums may cause corresponding changes in transfer from the General Fund.

### **Bond Redemption Fund**

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

### **2014 Building Fund**

The 2014 Building Fund includes the proceeds from the sale of \$440M in general obligation bonds. These funds will be used to implement projects identified in the [Facilities Master Plan](#) as approved by the Board of Education on August 12, 2014. The voter approved total Bond Program of \$576.5M includes improvements to school facilities and sites, programmatic space, health and physical development, educational innovation, school replacement, Early Childhood Education, information technology, a new school in Erie, and specialized Special Education services.

### **Health Insurance Fund**

The Health Insurance Fund is an internal service fund used to account for claims, administrative fees, and stop loss insurance coverage for the district's self-funded health insurance employee benefit program. Employees have the choice of participating in the district's self-funded plan administered by United Healthcare or a traditional plan offered by Kaiser Permanente. The district contributes an annual premium per eligible employee. Employees have the option to purchase dependent coverage. In addition, the district contributes \$15 per employee towards an Employee Assistance Program.

### **Dental Insurance Fund**

The Dental Insurance Fund is an internal service fund used to account for claims and administrative fees of the district's self-funded dental insurance employee benefit program. The district contributes an annual premium per eligible employee. Employees have the option to purchase dependent coverage.

### **Capital Reserve Fund**

The Capital Reserve Fund may be used for land acquisition and land improvements; and for the construction of new facilities, or for the remodel of existing facilities, including the acquisition of equipment and furnishings. Vehicles, software licensing agreements and computer equipment may also be acquired through the Capital Reserve Fund.

## **All Funds Overview** (continued)

### **Private Purpose Trust Fund**

Trust and Agency Funds are used to account for assets held by the district in a trustee capacity or as an agent for individuals, private organizations, and special activity groups within the district. This Fund is comprised of Expendable Trust Funds, Nonexpendable Trust Funds, and Agency Funds.

### **Student Activities Fund**

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



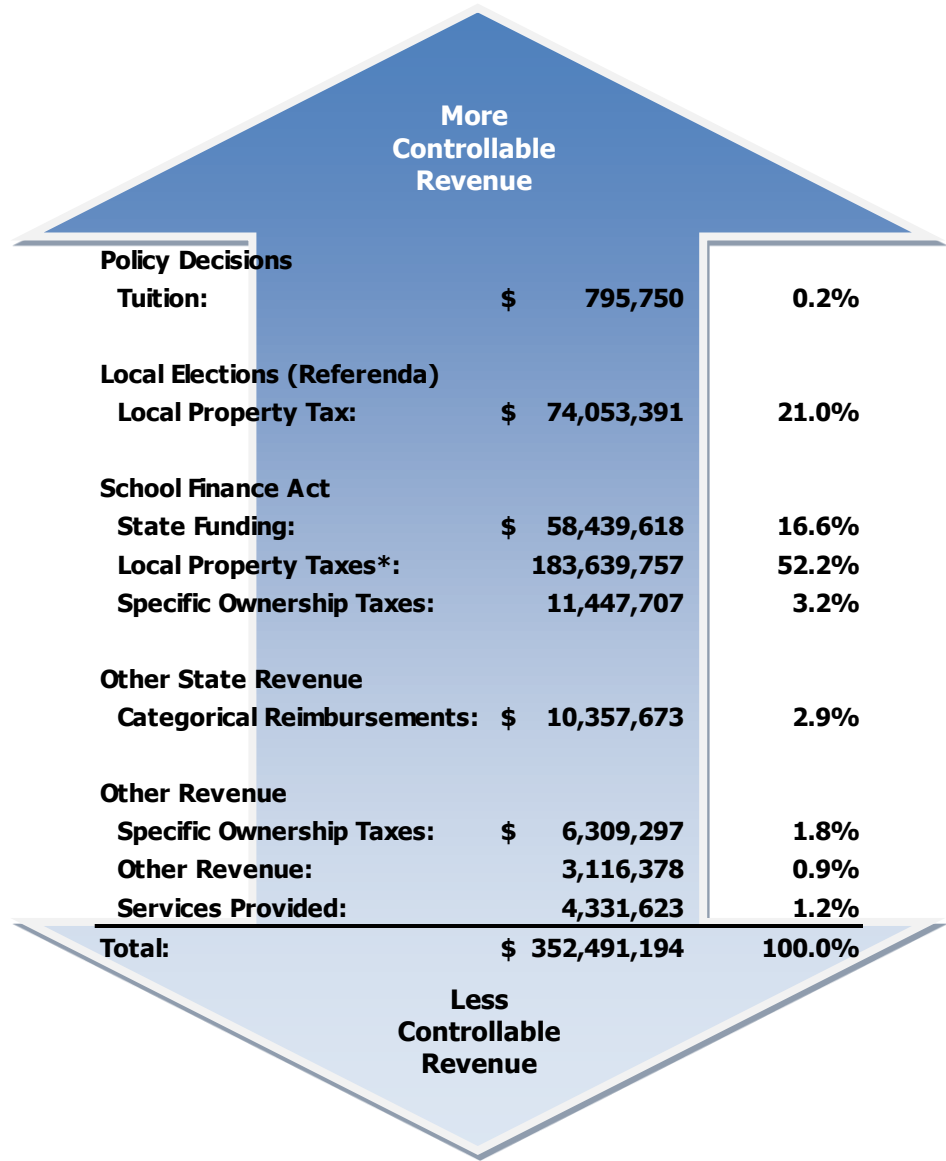
## General Operating Fund

### Revenue Sources

- The Board of Education can make policy decisions on what the district charges for its tuition and fees. This controllable revenue source comprises only 0.2 percent of total General Operating Fund revenue.
- The BVSD electorate has control over passing local property tax increases for school funding which represents 21.0 percent of the district's 2020-21 budgeted revenue. The board can only recommend placing a referendum on the ballot.
- The Colorado legislature determines BVSD's revenue from the SFA. BVSD voters have some control over who their state representatives are and how they vote on education issues. This less controllable revenue, combined with categorical reimbursements, totals 74.9 percent of BVSD's 2020-21 budgeted revenue. The board has no control over the SFA.
- Other revenue including non-equalized specific ownership tax, other revenues, and services provided, make up the remaining 3.9 percent of BVSD's budgeted revenue, and are controlled primarily by economic factors completely outside of the district's control.

There are a variety of factors that impact the amount of money the district receives in its General Operating Fund from its different funding sources. The district and/or its constituents have more control over some factors than others. As you can see from the diagram below, the smaller funding sources are typically the ones over which the district has more control. For example, the district or the schools can control what kind of fundraising projects to have and how that money is to be used. However, at the other end of the spectrum, there is virtually no control over how many children live in the district and attend our schools.

In the 2020-21 fiscal year, the district projects the following revenue sources and amounts in the General Operating Fund:



\*includes abatements and delinquent local property taxes

## General Operating Fund (continued)

### Summary of Assumptions

2020-21 Total Resources: \$386.5M

- \$12.3M decrease in revenue from the 2019-20 Revised Budget is comprised of:
  - A decrease in the beginning balance.
  - A decrease in School Finance Act revenue that is the result of a flat per-pupil revenue based on an increase in the budget stabilization factor as well as a decline in student enrollment.
  - An increase in Mill Levy Property Tax revenue that is indexed at 25.0 percent of School Finance Act funding as this is calculated on Total Program which is before the budget stabilization factor is applied.
  - An increase in state categorical funding to reflect inflation adjustments.
  - Removal of one-time revenue budget increase in the prior year for Specific Ownership Tax and Property Tax Credit and Abatements.
  - An increase in revenue from Services Provided to Charters.

2020-21 Total Expenditures: \$304.9M

- \$12.8M decrease in expenditures from the 2019-20 Revised Budget is comprised of:
  - Total compensation increase related to step increases, health and PERA rate benefit increases, special education additional intensive program sites and a one-time staffing reserve.
  - The removal of 2019-20 one-time expenditures.
  - An increase of the internal credit for Operations and Technology.
  - Ongoing expenditure increase for utilities and maintenance support for Justice High building, Vortex Infrastructure, translation tool for website, auditor fees and other fees, contracts and services.
  - One-time expenditures for student remediation and intervention support due to COVID-19, dyslexia support, standards and curriculum revision, UVA Partnership, student, staff and vendor access badging, employee uniform replacement, implementation of Vortex Infrastructure, sustainability management system, strategic plan implementation, unemployment insurance, SharePoint continuation, and other fees, contracts and services.

2020-21 Total Reserves: \$22.4M

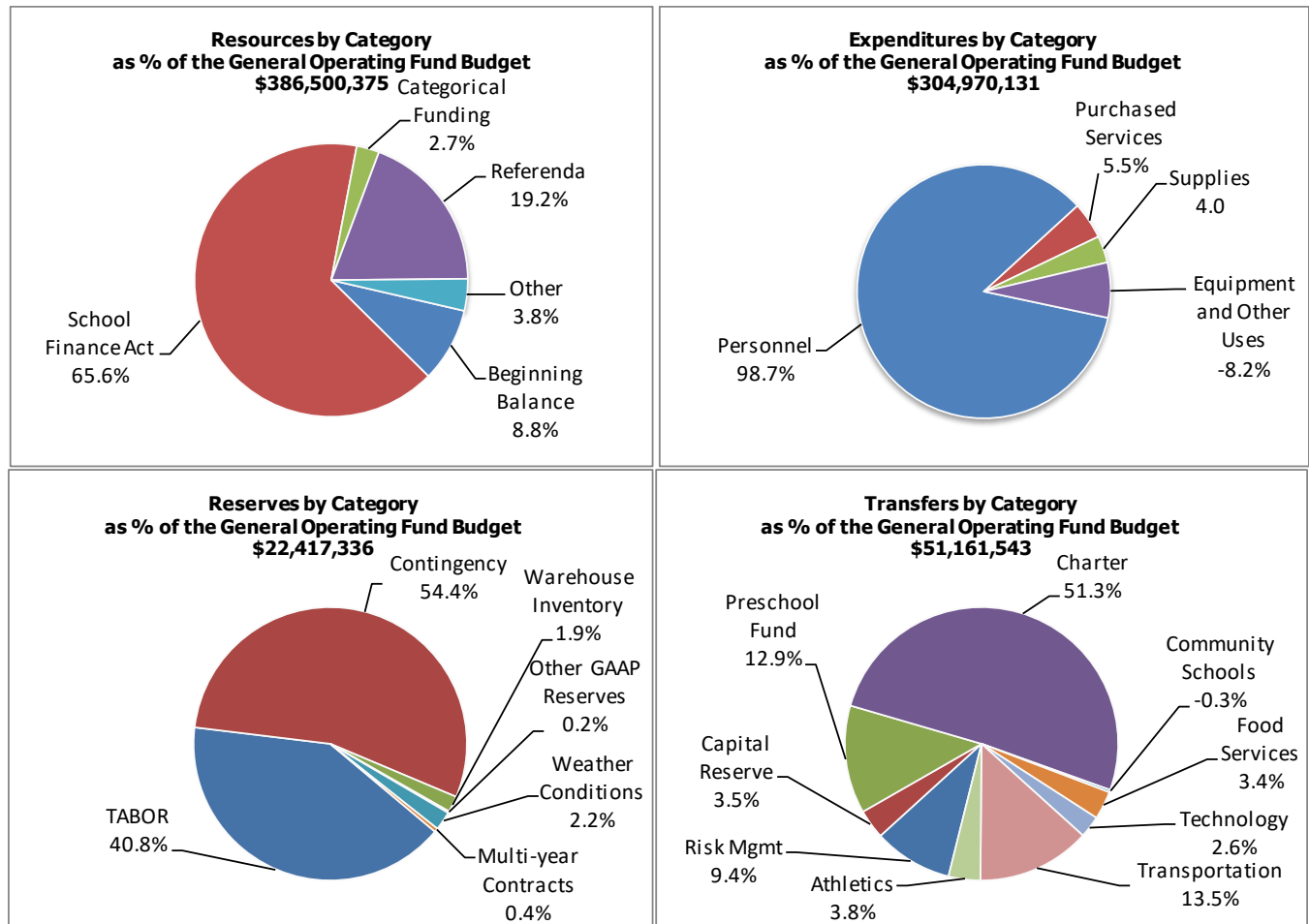
- \$1.1M net decrease in Reserves from the 2019-20 Revised Budget is comprised of:
  - An overall decrease in expenditures will result in a decrease of required TABOR and contingency reserves.
  - A decrease in the one-time GAAP Reserves for approved budget requests which span multiple fiscal years.

## General Operating Fund (continued)

### Summary of Assumptions (continued)

2020-21 Total Transfers: \$51.2M

- \$3.1M net decrease in Transfers from General Operating Fund from the 2019-20 Revised Budget is comprised of:
  - Increase of ongoing transfers to funds related to step increases, and health and PERA rate benefit increases.
  - Increase to the Risk Management Fund.
  - One-time transfers to Transportation for additional routes.
  - Ongoing transfer to Food Services for custodial and utilities for Culinary Kitchen.
  - Reduction in Technology Fund to move non-personnel expenses into the General Fund ongoing and removal of one-time transfer in 2019-20.
  - Removal of 2019-20 one-time transfers to Capital Reserve. Addition of 2020-21 one-time transfer for air quality project.
  - Increase ongoing transfer to Charter Fund per negotiated contracts with charter schools to reflect Per Pupil Revenue, Election Property Taxes and other revenue.



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



## General Operating Fund (continued)

### Stretching Your BVSD Dollar

	16-17 REVISED BUDGET	17-18 REVISED BUDGET	18-19 REVISED BUDGET	19-20 REVISED BUDGET	20-21 PROPOSED BUDGET	% of Total
<b>INSTRUCTION</b>	<b>\$190,434,835</b>	<b>\$205,555,871</b>	<b>\$211,496,156</b>	<b>\$225,838,325</b>	<b>\$220,663,965</b>	<b>72.35%</b>
Regular Education	142,997,138	154,725,678	158,925,869	171,272,159	164,662,065	53.99%
Special Education	34,804,561	37,261,529	39,653,672	41,394,684	42,966,054	14.09%
Career and Technical Education	2,742,955	3,226,489	2,560,998	2,555,446	2,546,261	0.83%
Cocurricular Education and Athletics	1,209,497	1,257,399	1,202,069	1,271,553	1,135,066	0.37%
Culturally and Linguistically Diverse Education	7,123,241	7,377,748	7,416,604	7,870,911	7,721,768	2.53%
Talented and Gifted Education	1,557,443	1,707,028	1,736,944	1,473,572	1,632,751	0.54%
<b>INSTRUCTIONAL SUPPORT</b>	<b>\$24,259,907</b>	<b>\$27,180,451</b>	<b>\$29,759,014</b>	<b>\$32,745,265</b>	<b>\$30,308,411</b>	<b>9.94%</b>
Student Services	12,158,889	14,375,905	15,723,501	17,026,660	16,312,944	5.35%
Instructional Staff Support	12,101,018	12,804,546	14,035,513	15,718,605	13,995,467	4.59%
<b>SCHOOL ADMINISTRATION AND OPERATIONS</b>	<b>\$39,789,263</b>	<b>\$37,963,096</b>	<b>\$41,901,853</b>	<b>\$38,992,701</b>	<b>\$33,926,925</b>	<b>11.13%</b>
School Administration	21,715,216	22,930,943	23,861,869	24,299,734	25,432,941	8.34%
Operations and Maintenance	18,074,047	15,032,153	18,039,984	14,692,967	8,493,984	2.79%
<b>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</b>	<b>\$18,266,091</b>	<b>\$17,823,652</b>	<b>\$18,278,107</b>	<b>\$20,179,956</b>	<b>\$20,070,830</b>	<b>6.58%</b>
General Administration	3,759,084	4,446,927	4,607,932	4,750,317	4,460,320	1.46%
Business Services	4,702,390	4,647,533	4,464,732	4,721,532	4,823,145	1.58%
Central Services	9,804,617	8,729,192	9,205,443	10,708,107	10,787,365	3.54%
<b>GRAND TOTAL</b>	<b>\$272,750,096</b>	<b>\$288,523,070</b>	<b>\$301,435,130</b>	<b>\$317,756,247</b>	<b>\$304,970,131</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 2020-21 Proposed Budget adjustment plan provides a detailed listing of significant changes to the expenditure budget for the General Operating Fund from the 2019-20 Revised Budget to the current year budget.

All Program Areas		
Provides \$3.0M in step raises, \$0.7M for variable benefits related to the step raises, \$1.1M for a 0.50 percent increase in July 2019 in the employer paid PERA rate, \$0.8M for Health and Dental Rate increase of 3.8 percent, \$1.4M for Horizontal Lane Changes, \$0.6M in Proposed Budget instructional staffing adjustments, employee group compensation and internal re-classifications, and an estimated \$2.6M in savings in salaries and benefits from the turnover of senior staff. For 2020-21 no COLA has been budgeted.		
		Dept
Instruction		
Remove 2018-19 School Resource Allocation Carryover	\$ (733,000)	All Schools
Remove 2018-19 School Textbook Carryover	(2,180,714)	All Schools
Remove 2018-19 Department and School Carryover	(128,204)	District Wide
Remove 2018-19 READ Act Literacy Carryover	(68,492)	District Wide
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ (3,110,410)</b>	
Remove One-time Special Education legal settlements	\$ (126,644)	Special Education
Remove One-time Staffing Reserve	(3,500,000)	District Wide
Remove One-time Dyslexia support	(34,000)	Reading Department
Remove One-time Intervention structure and tools for mathematics	(100,000)	STEM Department
Remove One-time Wilson Intervention	(100,000)	Special Education
Remove One-time Career and Technical programming	(100,000)	Career and Technical
Remove One-time Full Day Kindergarten setup	(735,000)	Elementary Education
Remove One-time Nederland Middle/Senior Programming	(80,000)	Secondary Education
Remove One-time Elementary Literacy Materials	(500,000)	Reading Department
Remove One-time Secondary English Language Arts Materials	(1,300,000)	Language Arts and Humanities
Add One-time Staffing Reserve	2,000,000	District Wide
Add One-time Student Remediation and Intervention Support due to COVID-19	250,000	District Wide
Add One-time Dyslexia support	34,000	Reading Department
<b>Subtotal Changes in One-Time Funding</b>	<b>\$ (4,291,644)</b>	
<b>Instruction Total</b>	<b>\$ (7,402,054)</b>	
Instructional Support Programs		
Remove 2018-19 BVPA Tuition Reimbursement	\$ (28,551)	District Wide
Remove 2018-19 Medicaid Program Carryover	(1,557,245)	Nursing Services
Remove 2018-19 Reading Materials Rollout Carryover	(218,000)	Reading Department
Remove 2018-19 Standards and Curriculum Carryover	(139,992)	Curriculum and Standards
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ (1,943,788)</b>	
Remove One-time Literacy Screener	\$ (58,304)	Reading Department
Remove One-time Family and Partnerships	(30,000)	Equity and Partnerships
Remove One-time Standards and Curriculum	(217,032)	Curriculum and Standards
Remove One-time Phonics and Phonological Professional Development and Screener	(200,000)	Reading Department
Add One-time Standards and Curriculum	152,180	Curriculum and Standards
Add One-time UVA Partnership	137,000	Elementary Education
<b>Subtotal Changes in One-Time Funding</b>	<b>\$ (216,156)</b>	
<b>Instructional Support Programs Total</b>	<b>\$ (2,159,944)</b>	

## General Operating Fund (continued)

### Budget Adjustment Plan (continued)

School Administration and Operations		
Remove 2018-19 Department Carryover	\$ (3,500)	District-Wide
Remove 2018-19 Board of Education Travel Carryover	(9,680)	Board of Education
Remove 2018-19 Custodial Carryover	(66,873)	Operations
Remove 2018-19 Grounds Carryover	(38,428)	Operations
Remove 2018-19 Maintenance Carryover	(205,852)	Operations
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ (324,333)</b>	
Add Ongoing Internal Credit for Operations and Technology Fund	\$ (6,000,000)	Operations
Add Ongoing Utilities	66,292	District-Wide
Add Ongoing Utilities and Maintenance support	67,164	Justice High
Add Ongoing Translation Tool for Website	5,500	District-Wide
Add Ongoing Vortex Infrastructure	25,000	Security
Add Ongoing Auditor Fees	2,000	District-Wide
<b>Subtotal Changes in Ongoing Funding</b>	<b>\$ (5,834,044)</b>	
Remove One-time Department Funding	\$ (38,525)	District-Wide
Remove One-time Network Resources	(306,016)	District-Wide
Remove One-time Energy Dashboard and Sustainability System	(89,382)	Operations
Remove One-time Custodial Sub Crew	(250,000)	District-Wide
Remove One-time Campus Monitor support	(30,000)	Operations
Remove One-time BVSD Service Management Systems	(215,000)	District-Wide
Add One-time Sustainability Management System	5,000	District-Wide
Add One-time Student, Staff and Vendor Access Badging	23,000	District-Wide
Add One-time Employee Uniform Replacement	10,000	Operations
Add One-time Vortex Infrastructure Implementation	10,000	Security
Add One-time Custodial Equipment	9,238	Operations
<b>Subtotal Changes in One-Time Funding</b>	<b>\$ (871,685)</b>	
<b>School Administration and Operations Total</b>	<b>\$ (7,030,062)</b>	
District-Wide Services/Central Administration		
Remove 2018-19 Inventory of Program and Initiatives Carryover	\$ (200,000)	District-Wide
Remove 2018-19 Professional Learning Carryover	(231,181)	Professional Learning
Remove 2018-19 Information Technology Carryover	(419,133)	Information Technology
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ (850,314)</b>	
Add Ongoing Firewall Protection	\$ 36,236	Information Technology
<b>Subtotal Changes in Ongoing Funding</b>	<b>\$ 36,236</b>	
Remove One-time Department Request	\$ (2,122)	Information Technology
Remove One-time Communications Advertising	(50,000)	District-Wide
Add One-time Strategic Plan Implementation	250,000	Strategic Initiatives
Add One-time Unemployment Insurance	500,000	District-Wide
Add One-time ERP Implementation	35,000	District-Wide
Add One-time Sharepoint Continuation	50,000	District-Wide
Add One-time Final Site	9,929	Information Technology
<b>Subtotal Changes in One-Time Funding</b>	<b>\$ 792,807</b>	
<b>District-Wide Services/Central Administration Total</b>	<b>\$ (21,271)</b>	
<b>All Program Areas Total</b>	<b>\$ (12,755,005)</b>	



## General Operating Fund (continued)

### Summary of Changes in FTE

<b>2019-20 REVISED BUDGET</b>	<b>2,879.180</b>	<b>FTE</b>
<b>ADMINISTRATION CHANGES</b>		
<b>605 CURRICULUM, ASSESSMENT &amp; INSTRUCTION</b>	<u>Change</u>	<b>(3.710)</b>
Budget Reorganization Ongoing - Building Coaches	(3.710)	
<b>612 READING</b>	<u>Change</u>	<b>(0.250)</b>
Budget Reorganization Ongoing - Reading Recovery	(0.250)	
<b>613 STUDENT SUCCESS</b>	<u>Change</u>	<b>(1.000)</b>
Budget Reorganization Ongoing - Coordinator of Advanced Studies and MTSS	(1.000)	
<b>616 LANGUAGE, CULTURE &amp; EQUITY</b>	<u>Change</u>	<b>(0.500)</b>
Budget Reorganization Ongoing - Coach	(0.500)	
<b>635 DISTRICT-WIDE INSTRUCTION</b>	<u>Change</u>	<b>-</b>
Budget Reorganization Ongoing - Director of Scheduling and District Events	(1.000)	
Budget Reorganization Ongoing - Strategic Partnership Director	1.000	
<b>642 MAINTENANCE &amp; OPERATIONS</b>	<u>Change</u>	<b>1.000</b>
Budget Reorganization Ongoing - Environmental Mngr to Assistant Director of Facilities	1.000	
<b>643 ENVIRONMENTAL SERVICES</b>	<u>Change</u>	<b>(2.350)</b>
Budget Reorganization Ongoing - Custodial Sub Crew	(1.100)	
Budget Reorganization Ongoing - Custodial	(0.750)	
Budget Reorganization Ongoing - Environmental Mngr to Assistant Director of Facilities	(1.000)	
Add Ongoing - Custodial	0.500	
<b>687 HUMAN RESOURCES</b>	<u>Change</u>	<b>(0.840)</b>
Remove One-Time HR Compliance Specialist	(0.500)	
Add One-Time HR Compliance Specialist	0.500	
Remove Ongoing - Induction Mentor	(0.840)	
<b>689 INFORMATION TECHNOLOGY</b>	<u>Change</u>	<b>1.000</b>
Budget Reorganization Ongoing - Equipment Repair Technician	1.000	
<b>SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)</b>		<b>(6.650)</b>
<b>SCHOOL CHANGES</b>		
	<u>Change</u>	
Staffing Formula - Elementary Teachers	(2.879)	
Staffing Formula - Middle School Teachers	(6.885)	
Staffing Formula - High School Teachers	1.643	
Staffing Formula - Elementary Paras	(0.336)	
Staffing Formula - Middle School Paras	(0.357)	
Staffing Formula - High School Paras	0.052	
Staffing Formula - Elementary Specials	(0.508)	
Add Budget Reorganization Assistant Principal Elementary	2.500	
Add Budget Reorganization Assistant Principal Middle	1.000	
Add Special Education - Occupational Therapist	0.400	
Add Special Education - Speech Language Specialists	2.200	
Add Special Education - BCBA	0.300	
Add Special Education - Paras	9.750	
Add Special Education - Preschool Paras	2.000	
Add Special Education - Teachers	5.000	
Add Budget Reorganization Transition Specialist from Social Workers	0.095	
Add Focus School Para	2.400	
<b>SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)</b>		<b>16.375</b>
<b>TOTAL STAFFING FTE ADDITIONS/REDUCTIONS</b>		<b>9.725</b>
<b>2020-21 PROPOSED BUDGET</b>	<b>2,888.905</b>	<b>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.

### 2014 Building Fund

#### Summary

The Building Fund records the revenues and expenditures related to the \$576.5M capital improvement bond issue approved by voters on November 4, 2014. The funds will be utilized in accordance with the [Educational Facilities Master Plan](#) that was approved by the Board of Education on August 12, 2014.



In April 2015, BVSD issued the first set of bonds for the \$576.5M capital improvement bond issue. The bids received reflect the bond market's very high level of confidence in the district, which results in lower interest cost for taxpayers. Proceeds from the \$250.0M issuance will fund the first phase of the bond program.

In March 2017, BVSD issued the second set of bonds for the \$576.5M capital improvement bond issue. Boulder Valley's bonds are rated by Moody's (Aa1), Standard & Poor's (AA+), and Fitch (AA+). The rating from Standard & Poor's represents an upgrade to the district's prior AA rating and is the highest rating assigned by Standard & Poor's for any Colorado school district. Proceeds from the \$190M issuance will fund the next phase of the bond program.

On March 6, 2019, the district issued the third set of bonds for the \$576.5M capital improvement bond issue. Proceeds for the \$136.5M issuance are currently funding bond projects.

#### Assessing the need

In 2012, the Board of Education directed staff to complete an assessment of the condition of Boulder Valley School District facilities and appointed the Capital Improvement Planning Committee, comprised of staff and community members, to work with district staff to identify and prioritize capital improvement needs and advise the Board of Education regarding the long-term facility needs of the district.

A complete building and site assessment was performed on all district buildings, encompassing over 4.5 million square feet of district assets. In addition, the committee identified capital improvement needs that extend beyond those of specific schools and will strengthen district infrastructure as well as expand educational opportunities for students.

#### Educational Facilities Master Plan

This work is the basis for this Educational Facility Master Plan which identifies \$576.5M in capital projects that will improve learning environments in all schools. Nearly 50 percent of the plan is committed to extending the life of existing buildings by investing in building structures and systems such as roofs, electrical, plumbing and heating, ventilation, and air conditioning systems. In addition, schools will get a much needed boost in aesthetics with new flooring, paint, and ceilings.

The plan also will upgrade learning spaces to support modern instructional practices, expand early childhood education, enhance security, and renovate district support facilities. Three elementary schools have been identified to be replaced because the buildings have become so deteriorated it is more prudent to replace the schools than invest in the existing facility. To meet anticipated enrollment demands, a new school campus will be constructed in Erie to serve students in preschool through eighth grade.



## **Capital Projects (continued)**

### **Building Fund (continued)**

#### **Citizens' Bond Oversight Committee**

The Board of Education has convened a Citizens' Bond Oversight Committee (CBOC) to monitor and provide independent review of the projects in the Bond Program. Such monitoring and review is intended to provide a high level of accountability and communication on behalf of the Board of Education to the citizens of the district.

The 18-member committee will be comprised of representative district stakeholders including teachers, principals, parents and community members. The group will meet for the first time in spring 2014 and will serve for the duration of the Bond Program.

#### **Bond Program Commitments**

BVSD made commitments to provide substantial communication of its efforts, to meet regularly with CBOC, and to include school community participation in the design activities at each school. In addition, the district will incorporate energy-efficient 'green' strategies into projects and will meet the safety and security goals so important to the students, staff, and community.

The district has committed to:

- Produce regular communication updates on the district website and for school newsletters;
- Meet regularly with CBOC;
- Present to the Board of Education on a regular basis;
- Convene Design Advisory Teams (DAT) at every school to engage the communities in the design process of building projects and;
- Address safety and security measures at each building as feasible.

Please note that the BVSD Capital Reserve Fund will continue to support school efforts as before and will provide value-added benefits to bond projects as justified.

#### **Bond Program's Benefit to the Environment**

BVSD has made an organizational commitment to sustainability through district policy and the Sustainability Management System (SMS). The SMS is a comprehensive approach for identifying and coordinating existing efforts, establishing baselines, defining sustainability for BVSD, and creating plans to integrate sustainability into operations and curriculum. The SMS was updated in 2014 and set new five-year goals in four areas: buildings, materials flows, transportation, and education with an overarching theme of climate. The work included in the Educational Facility Master Plan provides significant opportunity to advance the district towards these goals, particularly in the areas of green building and climate.



## Capital Projects (continued)

### Building Fund (continued)

#### Project List

<b>Educational Facilities Master Plan Budget</b>	
	Budgeted Amount
<b>Facility Condition (includes over \$8M for Security in school allocations)</b>	<b>\$235,770,000</b>
<b>Program Compatibility</b>	<b>\$46,270,000</b>
<b>Health and Physical Development</b>	<b>\$29,890,000</b>
<b>Sustainability</b>	<b>\$14,820,000</b>
<b>Educational Innovation</b>	<b>\$19,350,000</b>
<b>School Replacement</b>	
Creekside	\$17,410,000
Douglass	\$20,570,000
Emerald	\$18,070,000
<i>School Replacement Subtotal</i>	<b>\$56,050,000</b>
<b>District-wide Support Campus</b>	
Construct new Transportation facility	\$15,940,000
Construct Technology Training Center and renovate administrative offices	\$19,170,000
Construct District Kitchen	\$10,060,000
Renovate Maintenance/Warehouse building	\$2,340,000
<i>District-wide Subtotal</i>	<b>\$47,510,000</b>
<b>District-wide radio upgrade</b>	<b>\$850,000</b>
<b>IT</b>	
Internet and system stability	\$8,430,000
Integrated audio enhancement for every classroom	\$3,510,000
Extend BVSD Internet to select affordable housing projects	\$390,000
<i>IT Subtotal</i>	<b>\$12,330,000</b>
<b>Early Childhood Education</b>	
Extend full-day kindergarten opportunities	\$13,800,000
Extend preschool options to more schools	\$8,550,000
<i>Early Childhood Education Subtotal</i>	<b>\$22,350,000</b>
<b>Construct school in Erie</b>	<b>\$39,700,000</b>
<b>Centralized Special Education services</b>	<b>\$6,500,000</b>
<b>Master Plan Subtotal</b>	<b>\$531,390,000</b>
<b>Inflation</b>	<b>\$37,230,000</b>
<b>Program Reserve</b>	<b>\$7,900,000</b>
<b>Master Plan Budget Total</b>	<b>\$576,520,000</b>



## **Capital Projects (continued)**

### **Capital Reserve Fund**

#### **Summary**

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

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

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

During the budget development process for the capital projects fund, district staff discuss the projects being considered. A determination is made whether these projects have the potential for significant impact on short- or long-term cost reductions or increases of operational budgets. If the potential for significant impact is a concern, further analysis will be performed to determine the impact and address it through the district's budget process.

District staff evaluate project requests and prioritize those requests based on the following criteria:

1. Health/Safety – Does an unsafe or unhealthy condition exist for students and staff?
2. Protection of the facility – Will the district incur excessive costs in the future if the system is not replaced or repaired? Will other areas of the facility deteriorate if this system is not repaired or replaced?
3. Improve the educational program – Is a facility change necessary to deliver an adequate instructional program?
4. Replacement of depreciated items.
5. What is the impact on the district operating budget and/or services for non-routine projects?

## **Capital Projects (continued)**

### **Impacts of Capital Projects on General Fund**

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

#### **Capital Reserve**

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

Health/Safety: These projects support the repairs, replacements, or construction tasks related to conditions in a district building or school grounds which are potential threats to the safety or health condition of students or staff.

Mechanical Systems: These projects include upgrades, replacement, and major repairs to HVAC, electrical systems, and plumbing systems within the district's facilities. These upgrades result in a savings to the operating budget through improved efficiency and reduced maintenance runs for repairs on failing equipment and false alarms triggered by warning systems.

Maintenance Support: These projects include repairs and new construction to school buildings and grounds which protect capital investments and support a quality educational program.

Vehicle Replacement: This project is the scheduled replacement of the bus and maintenance vehicle fleet. The replacement of aging vehicles realizes a savings through improved fuel efficiency and reduced maintenance and repairs. The change to more fuel efficient vehicles will result in a slower growth of both use of fuel and expense rather than a reduction in total use or cost. The expansion of curb-to-curb service for special needs students has drastically increased in recent years. The savings realized from these more efficient vehicles will help to slow the growth of this mandated expense as well as the significant increase in the cost of fuel.

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

In the 2020-21 Proposed Budget is the white fleet vehicle lease agreement and the yellow bus lease purchase. These lease of vehicles and lease purchase will replace inefficient old vehicles and buses from maintenance and operations. This will impact the General Operating Fund in the next few years with savings in fuel costs, maintenance, repairs on older vehicles, and more efficient use of staff time.



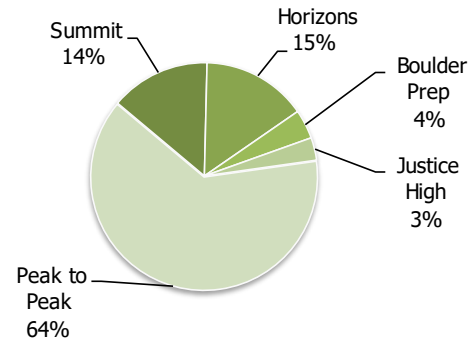
## Charter School Fund

### Summary

The funding for each charter school is based on charter enrollment and contract agreements between the school and BVSD.

There are five charter school component units in BVSD's Charter School Fund: Boulder Preparatory High School, Horizons K-8 School, Peak to Peak Charter School, Justice High School, and Summit Middle Charter School.

Percentage of Total Charter School Fund



	2020-21 Summit Budget	2020-21 Horizons Budget	2020-21 Boulder Prep Budget	2020-21 Justice High Budget	2020-21 Peak to Peak Budget
BEGINNING BALANCE	\$ 1,301,438	\$ 1,275,604	\$ 445,508	\$ 379,073	\$ 5,261,418
REVENUE:					
Per-Pupil Funding:	\$ 3,033,000	\$ 2,931,900	\$ 842,500	\$ 749,825	\$ 12,174,125
Override Election Revenue	890,626	900,089	244,935	208,590	3,660,432
Other State Revenue	24,749	97,339	24,019	24,894	418,328
Fundraising Revenue:	27,500	-	-	-	349,500
Athletic Fees	16,500	-	-	-	-
Instructional Fees	30,000	-	-	-	-
Misc. Revenue	8,000	184,840	-	-	1,179,625
CDE Capital Construction:	50,267	48,591	27,926	24,854	403,531
TOTAL REVENUE	\$ 4,080,642	\$ 4,162,759	\$ 1,139,380	\$ 1,008,163	\$ 18,185,541
TOTAL RESOURCES	\$ 5,382,080	\$ 5,438,363	\$ 1,584,888	\$ 1,387,236	\$ 23,446,959
TOTAL EXPENDITURES:	\$ 4,055,521	\$ 4,264,033	\$ 1,187,078	\$ 914,614	\$ 18,013,610
EMERGENCY RESERVE	\$ 121,594	\$ 124,883	\$ 34,181	\$ 30,245	\$ 535,081
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 4,177,115	\$ 4,388,916	\$ 1,221,259	\$ 944,859	\$ 18,548,691
ENDING BALANCE	\$ 1,204,965	\$ 1,049,447	\$ 363,629	\$ 442,377	\$ 4,898,268
PROJECTED ENROLLMENT:	Summit 360.0	Horizons 348.0	Boulder Prep 100.0	Justice High 89.0	Peak to Peak 1,445.0

## Fund Balance Requirements

In order to meet the challenges of school funding in Colorado and BVSD, the board adopted Policy DB in spring 2005, which dictated a minimum level of year-end fund balance in order to ensure the district's ongoing financial health. To further bolster the district's financial position and address the current economic challenges, the Board of Education updated this policy in January 2009, strengthening the requirements of the policy. The policy restricts the district from using one-time money for ongoing expenditures. This ensures programs are sustained with ongoing revenue. In addition, current policy specifies the amount to be held as a contingency reserve.

Following the requirements of this policy means BVSD will have to make annual budget adjustments so that new expenditures do not exceed new revenues and a moderate level of reserves is maintained. Because the district has, in the past, funded necessary programs with fixed revenues provided by override funds, the cost of these programs will eventually exceed the fixed revenue stream. Using the policy now means the district can make smaller adjustments over time rather than making dramatic cuts when the cost of programs has outgrown revenue sources.

The original policy was recommended by BVSD's external auditors and commended by the Colorado Department of Education's accreditation consultant. The recent update to the policy was crafted by the district's audit committee with input from the district's external financial advisors.

The **two key elements** of the policy are spending limitations and reserve requirements as follows:

### Spending Limitations:

- The General Operating Fund budget will be developed so that the total of annual ongoing expenditures and transfers do not exceed annual revenues.
- If the General Operating Fund ends any fiscal year with an ending balance beyond required reserves, this amount can only be used for one-time uses in subsequent years.
- One-time uses are defined as expenditures, transfers and/or reserves committed to by the district for a finite period of time, on a non-recurring basis.

### Reserve Requirements:

- The General Operating Fund budget will be developed containing an ending fund balance equal to required reserves including the TABOR reserve plus a minimum of a 4.0 percent contingency reserve. The need for additional reserves shall be reviewed annually.
- Funds in the contingency reserve shall not be spent without board approval. The request for approval must include a plan for ensuring that the expenditure will not exceed the fixed dollar amount approved by the board, and must also include a plan for replenishing the reserve within two years from first dispersal.
- The budgets for all other funds will be developed to include, at a minimum, the required TABOR reserve.
- The General Operating Fund budget will be developed on a GAAP basis.

In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the district is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- Nonspendable fund
- Restricted fund balance
- Committed fund balance
- Assigned fund balance
- Unassigned fund balance

The 2020-21 Proposed Budget has been developed in compliance with these fund balance requirements.



## Compliance Statements

The following statements were prepared by the state's Financial Policies and Procedures Committee to comply with certain requirements in state statute.

This budget's revenue projections were prepared using information provided by the Colorado Department of Education, the county assessor, the federal government, and other sources using methods recommended in the *Financial Policies and Procedures Handbook*. These budget expenditure estimates were prepared based on program needs, enrollment projections, mandated requirements, employee contracts, contracted services, and anticipated changes in economic conditions using methods described in the *Financial Policies and Procedures Handbook*. Beginning fund balances and revenues equal or exceed budgeted expenditures and reserves.

This budget includes the audited revenues, expenditures, and fund balances for the last completed fiscal year. Audited figures are detailed in BVSD's Comprehensive Annual Financial Report and are available for review on the district's website ([www.bvsd.org](http://www.bvsd.org)), in the district's business office, the Colorado Department of Education, or the state auditor's office.

The 2020-21 Proposed 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 2020-21 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. The recent economic impacts as a result of COVID-19, improvement of educational services, and a projected decrease in the student population created challenges to maintain necessary expenditures within the limits of available resources and restrictions imposed by the state legislature.

This budget is a prudent plan that balances the many needs of our students within the economic realities of our state and district. The members of the Board of Education have provided outstanding support for the educational services of the district, and the budget reflects the commitment of the board and the community for quality educational programs.

The remaining sections of this document provide detailed and supplementary information to support the budgets as presented.

The **ORGANIZATIONAL SECTION** provides detailed information on the Boulder Valley School District's government profile, its facilities, and geographical area. It provides insights into the district's vision, goals, and strategies in the context of supporting student achievement. It details the district's administrative structure, operating departments along with accounting descriptions of fund types, revenue and expenditure classifications, budget, and management practices that regulate operations.

The **FINANCIAL SECTION** provides all the information necessary to understand the structure of the district's financial documents; detailed budget schedules for all funds are included to provide historical financial standings along with debt obligations. Included are a five-year beginning balance, revenue, expenditure, transfers, emergency reserves, and ending balance for all of the district's funds including staffing formulas. Sub-sections include General Operating Fund, Other Funds, and the Charter School Fund detailing five years of revenues and expenditures and providing program and staffing summaries.

The **INFORMATIONAL SECTION** includes enrollment trends, historical data comparisons, data, charts, and assorted information in support of the budgets. This section is intended to help the reader have a better understanding of the history and future of the district as a growing entity. Sub-sections include the Appendices and Glossary that provide historical information on the Boulder Valley School District's assessed valuation, mill levies, enrollment and pupil count funding, the Colorado Department of Education critical dates, and terms used in the budget document.

The 2020-21 Proposed Budget line item detail is available for public review in PDF format on the Boulder Valley School District's website under Financial Transparency section at:  
<https://www.bvsd.org/about/financial-transparency/budget>.

For additional district financial information, readers should refer to the Comprehensive Annual Financial Report for the June 30, 2019, fiscal year-end, which is also available on the district's Business Services Division web page.







# BOULDER VALLEY SCHOOL DISTRICT

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## **Profile of the Government**

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

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

BVSD is located in Boulder County near the foothills of the Rocky Mountains, approximately twenty miles northwest of Denver. Its boundaries encompass approximately 500 square miles in Boulder, Broomfield, and Gilpin Counties and contain a population of approximately 211,000. The communities of Boulder, Louisville, Lafayette, Erie, Superior, Broomfield, Nederland, Ward, Jamestown, and Gold Hill are served. Residents within the district, particularly in the more densely settled urban areas where most of the population resides, participate in the large and increasingly diverse front-range economy, which includes the cities of Denver, Boulder, and Longmont and the growing communities in between. The city of Boulder is home to the University of Colorado, Boulder Campus, and is a significant stabilizing force for the local economy. Other major employers in the area include Oracle Inc., IBM Corporation, Ball Corporation, numerous federal research laboratories, and other smaller software, research, manufacturing, and pharmaceutical firms.

BVSD provides a full and challenging range of educational programs and services authorized by Colorado State Statute including kindergarten through grade twelve education in elementary, middle, and high schools; Special Education; Career Technical Education; an Online Education program; and Culturally and Linguistically Diverse Education; and numerous other educational and support programs. In addition, the district offers preschool programs through the Colorado Preschool Program, Community Montessori focus school, and the Special Education program. The district also has five charter schools that comprise the Charter Funds of the Boulder Valley School District: Summit Middle Charter School, Horizons K-8 School, Boulder Preparatory High School, Justice High School, and Peak to Peak Charter School.

## **Budget Decisions Shaped by Goals and Financial Constraints**

A school district budget is a dynamic entity, structured to achieve the goals of the district within the environment of current economic conditions and political will. The BVSD superintendent is guided by the district's goals and community priorities in creating the annual budget. It evolves year to year to address current conditions. Each year our community is invited to play a role in developing the budget. We continually strive to help our community understand the complexities of our budget by publishing several documents to explain the budget and its development. It can be difficult to see long-term trends, therefore, one purpose of this document is to give a historical perspective on how public education in Colorado, and specifically Boulder, arrived at its current state.

Given the constraints of available resources, BVSD re-examines priorities each year and uses the budget development process to allocate funding to maximize student achievement. Over time, the district has faced challenges, utilized advances in technology, enhanced the advantages of the district's economies of scale, and modified programming to maximize student learning.

## **Plan and Assess for Continuous Improvement**

Increasingly, state and federal regulations determine the environment in which BVSD must operate, from establishing funding levels to setting academic achievement standards. As the district is presented with new budgetary challenges to address, it is continuously modifying and improving its methods of analyzing data to anticipate future challenges. We constantly monitor business environmental factors such as inflation, tax collection rates, and state legislation in order to examine cost trends for a variety of items during the development of the budget.

## **Vision, Mission and Value Statements**

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

### **Vision**

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

### **Mission**

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

### **Value Statements**

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

## Strategic Plan

The Boulder Valley School District has developed a new Strategic Plan, that we call ***All Together for All Students***. This ambitious, exciting, and comprehensive effort will guide BVSD for the next five years and aims at bringing everyone together to meet the needs of all students.

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



### Built upon a solid foundation

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

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

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

### Student-focused

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

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

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

### Starting Strong

While everything in the strategic plan is important, we also know that it is crucial that we pace ourselves. That is why we started with only six of the 13 initiatives. Here is a quick rundown:

- **PK-12 Pathways for Students.** Providing consistency and coherence across the entire BVSD system, so that students learn the most important things and build upon their learning from year-to-year.
- **Best Instructional Practices.** Establishment of effective instructional practices that meet diverse student needs.
- **One size doesn't fit all.** Every school is different, so we are setting up a system that more equitably shares resources based on the needs of schools and their communities.

## Strategic Plan (continued)

- **Keep what works. Toss what doesn't.** School districts are notorious for keeping programs that don't work. We are assessing current and future programs to ensure they're beneficial for students.
- **Howdy Partner.** We know our goals are only achievable through effective partnerships with our community, including non-profits and businesses.
- **Everyone is welcome.** Our goal is to ensure that BVSD is a warm, welcoming and safe environment for every student regardless of their background, race, gender or other identifying characteristics. We aim to implement practices that challenge inequity and bias.

### Customized for each school

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

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

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

Learn more about the plan at [bvsd.org/strategic-plan](https://bvsd.org/strategic-plan).

### Data Driven

We will develop measures that will help drive the critical work of the district. A focus upon Return on Investment (ROI) will focus resources on the most beneficial initiatives in the district, and allow staff to stop doing what is not working; benchmark performance both locally and nationally with similar, high performing districts; and develop targets that will focus efforts on student outcomes. In order to establish a baseline, BVSD pulled together as much data as possible regarding the state of the school district, including state assessment results, district culture and climate surveys and much, much more. This collective data resulted in:

#### Long Term Outcomes

Our new Strategic Plan will be focused on the needs of our students. For this reason, BVSD administrators, employees, parents and community members have three Long Term Student Outcomes -- specific, student-focused, measurable results that we want our students to achieve across the district.

#### Strategic Themes

Strategic Themes are areas that must be addressed to achieve long-term outcomes.

## Strategic Plan (continued)

The Strategic Plan is a marathon, not a sprint. Phase 1 launched with the start of the school year in fall 2019 and will continue into fiscal year 2020-21. During this phase, the district is focusing on those Strategic Initiatives shown in **bold** below each theme.

Long Term Student Outcomes			
<input type="checkbox"/> All students benefit from challenging and relevant educational opportunities <input type="checkbox"/> Reduce disparities in achievement <input type="checkbox"/> Every student graduates empowered with the skills necessary for post-graduate success			
Theme 1	Theme 2	Theme 3	Theme 4
Ensure all instruction is challenging, engaging, relevant and meets the needs of all students	Provide schools and educators with responsive and customized supports to best serve students	Engage the talent and passion of our community and families through communication, empowerment and partnership	Cultivate a positive and inclusive culture throughout BVSD that promotes the well-being of students, families and employees
Objective 1	Objective 3	Objective 4	Objective 6
Increase alignment to a guaranteed and viable instructional model	Ensure allocation of resources is responsive, accountable, and focused on student growth	Increase and improve school-family connections to develop a more supportive and collaborative environment that promotes equitable outcomes and removes barriers	Align to a common, research-based framework that ensures all students and adults feel supported, respected, and safe
Strategic Initiatives	Strategic Initiatives	Strategic Initiatives	Strategic Initiatives
<b>Ta. Create a standards-based scope and sequence for PreK-12</b> <b>Tb. Define and implement a common and aligned instructional model and practices</b> 1c. Design support systems to maximize school-based administrators' instructional leadership capacity	<b>3a. Create a tiered system of school requirements, supports, and accountability metrics which drive the allocation of resources</b> 3b. Implement a needs-based allocation system <b>3c. Create a system to monitor and assess academic return on investment for current and future programs</b>	4a. Strengthen school-family connectedness through implementation of consistent district-wide strategies that improve communication, collaboration, and belonging <b>Objective 5</b> Optimize community partnerships to systematically align with BVSD's priorities <b>Strategic Initiatives</b> <b>5a. Establish a system for strategically managing existing partnerships and building new partnerships</b> 5b. Embrace community assets to ensure meaningful career discovery and postgraduate preparation across all school levels for every student	<b>6a. Define and put into practice culturally responsive principles and best practices that challenge inequity and bias</b> 6b. Develop and implement an employee support system to increase their overall wellness and efficacy in serving students
Objective 2			
Increase fidelity to a tiered system of supports			
Strategic Initiatives			
2a. Expand and increase district-wide implementation of a culturally responsive tiered system of supports 2b. Redefine and complete development of an adaptive assessment framework that informs instruction and aligns with a tiered system of supports across all content areas			

## Budget Development Process

School boards and superintendents in all 178 Colorado districts face many budget challenges. At BVSD, driving forces considered by the board and the superintendent for the 2020-21 budget include: implementation of the district's strategic plan, an increase in employer contributions to the Public Employees' Retirement Association, 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 is all within the context of the financial crisis created by the COVID-19 pandemic and unknowns relative to opening school in the fall of 2020.

This Proposed 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 district's goals.

BVSD began the budget process with the development of a calendar as presented to the Board of Education on December 10, 2019. The calendar outlines the following steps:

In November 2019, Governor Polis's 2020-21 Colorado state budget proposal indicated an increase to the total pool of K-12 funding, including funds for the growth of the statewide student population and base per pupil revenue, adjusted by the projected inflation of 1.7 percent, and a \$40M buy-down of the Budget Stabilization Factor. Although Colorado enjoyed one of the most robust local economies in the country at the time, the fiscal constraints contained within Article X, Section 20 of the Colorado constitution, the state legislature cannot make decisions to allocate the necessary resources to public services to meet the needs of a growing population, crumbling infrastructure and investing for the future.

As the 2020 legislative session began, funding was on track to be adjusted upwards from this original estimate as the final inflation rate was determined to be 1.9 percent, and the reduction to the Budget Stabilization Factor was revised to \$52M. However, the financial crisis brought on by the COVID-19 pandemic radically changed the outlook for K-12 funding. At the time of publishing this document, funding amounts had not been finalized which is unusual as the legislature is typically finished by the first week of May.

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:

- Four public budget worksessions with the Board of Education
- Three Board of Education meetings with specific budget agenda topics
- Numerous meetings with district stakeholder groups and the District Leadership Team
- Public input at all Board of Education meetings

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 2020-21 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 agenda item IV at each meeting is set aside for public participation. Each speaker is allotted two minutes to discuss district topics of interest to the individual that are germane to district functions. The board takes public comments into consideration during the budget development process.

Preliminary Budget After reviewing the input from the board, enrollment projections, and the most current revenue assumptions, the superintendent and his senior staff prepared a preliminary budget. The preliminary budget was presented to the board for discussion and review as a study item at the regular Board of Education business meeting on April 14, 2020.

Proposed Budget The proposed budget reflects staff compensation of steps and lanes on salary schedules, savings from staff turnover, and a 3.8 percent increase to the district-paid health and dental insurance premiums. The proposed budget also incorporates an increased investment in support for students with special needs, opening the district's central kitchen and implementing the district's strategic plan. Further details are included in the "Budget Adjustment Plan" in the Introductory Section of this document.

Budget Adoption After the presentation of the 2020-21 Proposed Budget on May 26, 2020, the Board of Education is scheduled to adopt the 2020-21 budget on June 9, 2020. If the budget is not adopted on June 6, 2020, the board will postpone the adoption until June 23, 2020.

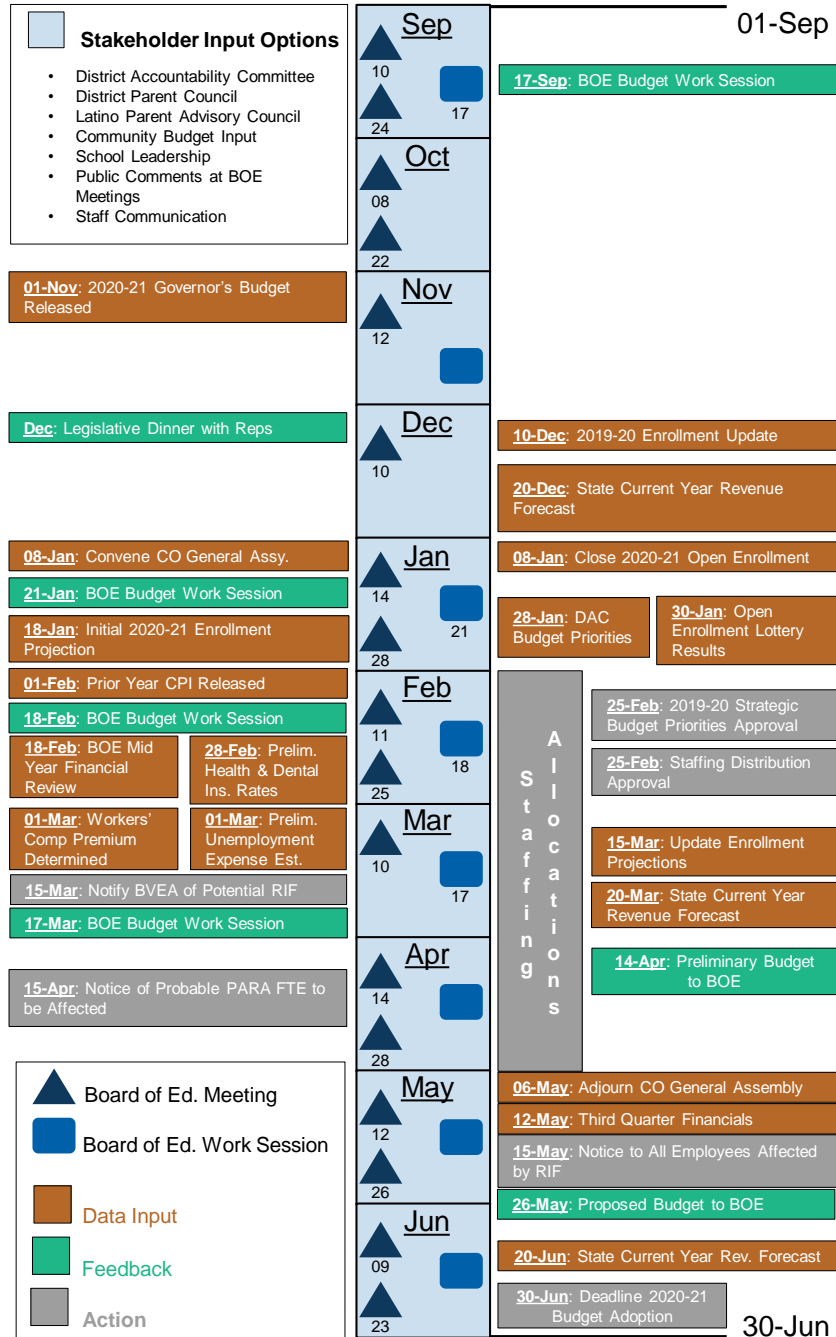
Budget Revision The final phase of budget development is the modification of the June adopted budget based on final 2019-20 financial data and updated enrollment information gained during the first two months of school. This budget development process is consistent with current Colorado statutes that require a proposed budget be presented to the board by June 1 and adopted by June 30. The law provides the opportunity for a board of education to adjust revenues and expenditures through January 31 of the fiscal year.

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

The chart on the next page 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 becomes available in a parallel timeline to the previously mentioned milestones with variations driven largely by the legislative process.

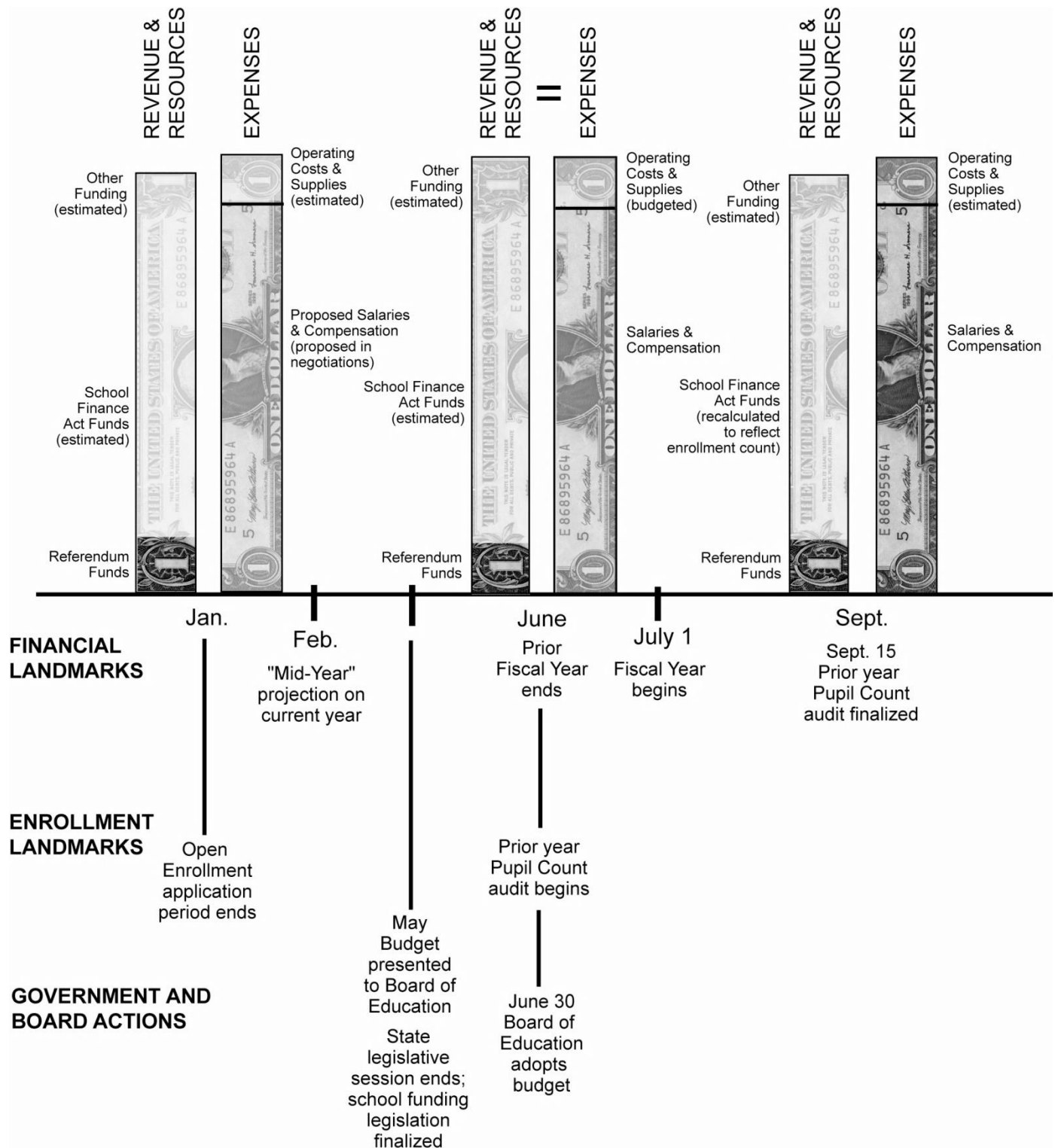
## Budget Development Process (continued)

### 2020-21 Budget Development Milestones

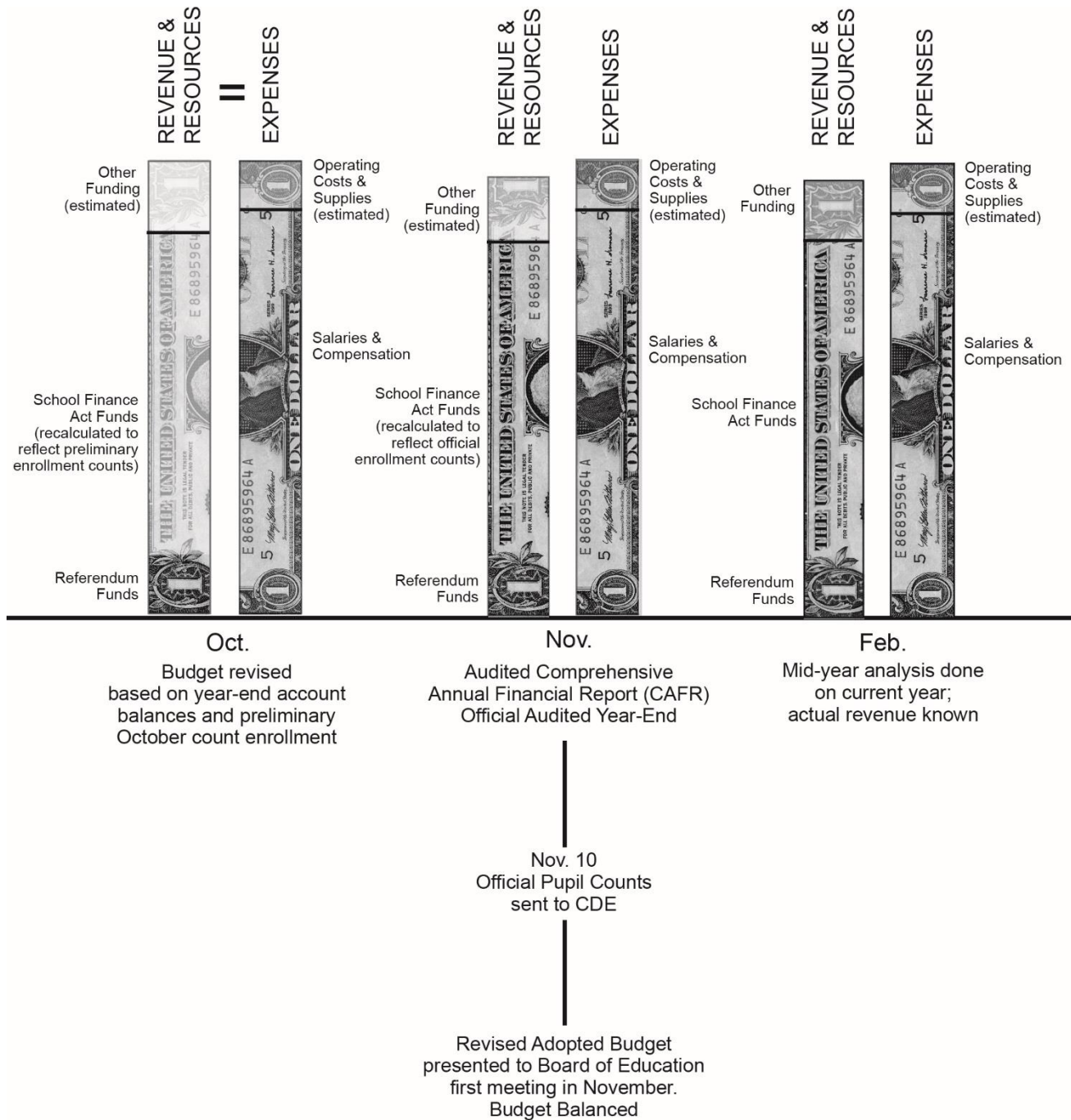


Note: Annual capital expense projects are part of our normal annual budget process outlined in the budget process timeline. The bond projects identified in our Building Fund are only addressed on a long-term basis as the district prepares for future capital bond requests.

## Budget Development Timeline



## Budget Development Timeline (continued)





## **Basis of Budgeting and Accounting**

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

The 2020-21 Proposed Budget was prepared in compliance with the revenue, expenditure, tax limitation, and reserve requirements of Article X, Section 20 of the State Constitution (TABOR Amendment). This amendment prohibits school districts from increasing taxes, mill levies, revenues, or spending except by statutory defined limits. It also mandates "emergency reserves" of three percent of total government spending.

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

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

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

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

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

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

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

## **Financial Information**

### **Internal Control**

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

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

### **Single Audit**

As a recipient of federal, state, and local financial assistance, the district is responsible for ensuring that adequate internal controls are in place to guarantee compliance with all related applicable laws and regulations related to financial programs. As a part of the district's single audit, tests are made to determine the adequacy of internal control, including that portion related to federal award programs as well as to determine that the district has complied with applicable laws and regulations, contracts, and grants. The results of the district's single audit for the fiscal year ended June 30, 2019, provided no instances of material weaknesses in internal control or material violations of applicable laws, regulations, contracts, and grants.

### **Budgeting Controls**

The district maintains numerous budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget adopted by the Board of Education. Budgetary controls include an encumbrance accounting system, expenditure control, and position control. The district's financial system provides budget managers with online capabilities to view outstanding orders and available funds for all accounts in their department or school. Encumbered amounts lapse at year end and are generally re-established in the following year as an obligation against that year's appropriated budget. The policies adopted by the Board of Education related to fiscal management and the budget process can be found in the Informational Section of this document.

### **Cash Management**

The cash management and investment practices of the district follow BVSD's Board of Education Investment Policy and state law. The district's investments are managed in a manner that optimizes the return on investments and minimizes risk while providing needed liquidity. The board receives a quarterly investment portfolio report in the regular quarterly financial report. In order to meet its cash flow requirements the district will participate in the State of Colorado's Interest Free Loan Program. This program allows the district to borrow funds from the State Treasury as needed to fund its operations, repaying those funds once property tax revenues begin flowing into the district in March. In June 2020, district staff will request authorization from the board to borrow an amount similar to that of 2019-20 from this program for the second half of the 2020-21 fiscal year. All funds will be repaid to the State Treasury by June 30, 2021.

### **Risk Management**

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





## Financial Information (continued)

### Audit Committee

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

The primary responsibilities of the committee are as follows:

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

### Independent Audit

State statutes require an annual audit by independent certified public accountants. During 2015, 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, 2015. In addition to meeting the requirements set forth in state statutes, the audit is also designed to meet the requirements of the Single Audit Act and OMB Circular A-133. The Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2019, as well as previous fiscal years, can be found on the district's website at: <https://www.bvsd.org/about/financial-transparency/comprehensive-annual-financial-report-cafr>.

### Governing Policies

The 2020-21 Proposed Budget is developed in accordance with policies and procedures adopted by the Board of Education. The district has a vast array of policies from which to operate. After careful deliberation, the board approves policies that are then implemented through specific regulations and procedures. Specific policies that pertain to the development and implementation of the district budget are described below, and the entire policy statements have been included in the Informational Section of this document. The policies referenced throughout this document may be found on the district website at: <https://www.bvsd.org/about/board-of-education/policies>.

**School Board Powers and Responsibilities (BBA)** - Powers and mandatory duties of the board are defined in state statutes. Included in the policy are the functions that the board considers most important.

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

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



## Governing Policies (continued)

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

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

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

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

**Cash Management/Investment Policy (DFA)** - The Board of Education authorizes the superintendent to effectively manage the district's financial assets and to invest all funds not needed immediately. District funds shall be invested in accordance with Colorado statutes.

**Revenues from Licensing of School Facilities for Telecommunication Uses (DFB)** - As a service to the communities where its various school sites and facilities are located and as a source of revenue to the school district, the Board of Education may license the use of its sites and facilities for the installation, maintenance, and use of telecommunication and low power radio signal equipment owned by third-party entities.

**Revenues from State/Federal Tax Sources (DEB/DEC/DFC)** - Except for non-categorical state and federal funds received by the school district to support the General Operating Fund budget, other outside funds received for any project requiring the expenditure of school district funds and/or the cooperative use of school district facilities on a regularly scheduled basis shall be brought to the Board of Education for authorization before the project is instituted.

**Depository of Funds/Authorized Signatures (DG)** - All monies received by the school district shall be deposited in an official bank as designated by the board. Such a financial institution must qualify as an eligible public depository in accordance with state law.

**Bonded Employees and Officers (DH)** - The district's chief financial officer and director of accounting services shall be bonded in the sum of \$100,000 each. Other employees may be bonded at the discretion of the superintendent.

**Fiscal Accounting and Reporting (DI)** - The superintendent shall be responsible for receiving and properly accounting for all funds of the district. The accounting system used shall conform to the requirements of the State Board of Education and with generally accepted accounting principles which will provide the appropriate separation of accounts, funds, and special monies.

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



## Governing Policies (continued)

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

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

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

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

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

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

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

## Type and Description of Funds

The district has 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.

## Type and Description of Funds (continued)

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

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

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

**15 - Technology Fund:** This fund includes the expenditures for a four-year computer replacement program as well as staff training and software as needed. These funds were approved as a result of the November 1, 2005, election.

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

**17 - Preschool Fund:** This fund was established by the successful passage of the 2010 mill levy override. A portion of the funding from the passage of the override is dedicated to the expansion of services offered to children ages three through five years of age.

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

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

**29 - Colorado Preschool Program Fund:** This fund was established by Senate Bill 01-123, concerning the required expenditure of a portion of a school district's per pupil operating revenue for the school district's Colorado Preschool Program. Beginning with FY19, this requirement has been lifted. As a result, this fund was consolidated into the Preschool Fund beginning with the 2018-19 Proposed Budget.)

**Special Revenue Funds** are accounts for the proceeds from special revenue sources (other than major capital projects) that are legally restricted to expenditure for specified purposes. A separate fund may be used for each restricted source.

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

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

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

**61 - Operations & Technology Fund:** This fund accounts for capital construction, technology, and maintenance. It was developed after voters approved the associated mill levy in November 2016.

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

**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.

## **Type and Description of Funds (continued)**

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

42 - 2014 Building Fund: This fund is required by Colorado law and is used to fund ongoing capital needs such as site acquisition, major maintenance, and equipment purchases that are funded through the issuance of long-term debt.

43 - Capital Reserve Fund: This fund is required by Colorado law and is used to fund ongoing capital needs such as site acquisition, major maintenance, and equipment purchases that are funded through the sale of assets and transfers from the General Operating Fund.

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

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

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

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

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

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

## Definition of Account Code Structure

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

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

### Operating Funds

- 10 = General Operating Fund
- 11 = Charter School Fund
- 15 = Technology Fund
- 16 = Athletics Fund
- 17 = Preschool Fund
- 18 = Risk Management Fund
- 19 = Community Schools Fund
- 29 = Colorado Preschool Program Fund
- 101=PERA On-Behalf Fund

### Special Revenue Funds

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

### Debt Service Fund

- 31 = Bond Redemption Fund

### Capital Project Funds

- 42 = 2014 Building Fund
- 43 = Capital Reserve Fund

### Internal Service Funds

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

### Fiduciary Funds

- 72 = Private Purpose Trust Fund

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

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

**Special Reporting Element (SRE)** - describes the activity for which a service or material object is acquired, much like a function. This element is optional but may be used with the program element to differentiate program costs.

- 1X = Instruction
- 2X = Support Services
- 3X = Non- Instructional Services
- 4X = Facilities Acquisition and Construction Services
- 5X = Other Uses
- 9X = Reserves



## Definition of Account Code Structure (continued)

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

0010-1799 = Instructional  
1800-2099 = Co-curricular Activities  
2100-2999 = Support Services  
3000-3399 = Non-instructional Services  
3400-3999 = Adult Education  
4000-9900 = Facilities Acquisition and Construction Services, Other Uses, Reserves

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

1XX = Salaries  
2XX = Benefits  
3XX = Purchased Professional and Technical Services  
4XX = Purchased Property Services  
5XX = Other Purchased Services  
6XX = Supplies  
7XX = Property & Equipment  
8XX = Other Objects  
9XX = Other Uses of Funds

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

100-199 = Administration  
200-207 = Classroom Instruction  
210-224 = Instructional Support  
231-242 = Other Support  
300-371 = Professional Support  
380-382 = Computer Technology  
400-426 = Paraprofessionals  
500-516 = Office/Administrative Support  
600-636 = Crafts, Trades, and Services

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

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

## Definition of Account Code Structure (continued)

### Revenue and Expenditure Accounts

All account types—revenues and expenditures accounts—use the same basic multidimensional account code structure as shown below:

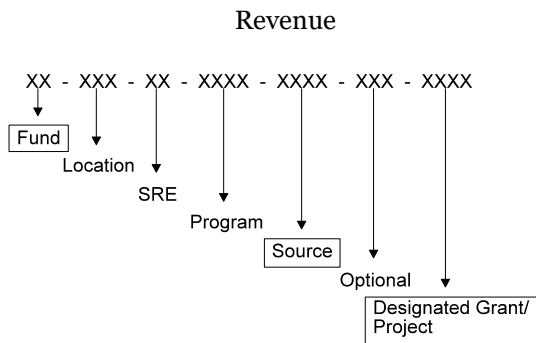
#### Revenue Dimensions

Fund .....	(2 digits)
Location(required for Charter Schools)(3 digits)	
SRE .....	(2 digits)
Program .....	(4 digits)
Source .....	(4 digits)
Job Classification (n/a) .....	(3 digits)
Designated Grant/Project .....	(4 digits)

#### Expenditure Dimensions

Fund .....	(2 digits)
Location(required for Charter Schools)(3 digits)	
SRE .....	(2 digits)
Program .....	(4 digits)
Object.....	(4 digits)
Job Classification .....	(3 digits)
Designated Grant/Project .....	(4 digits)

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



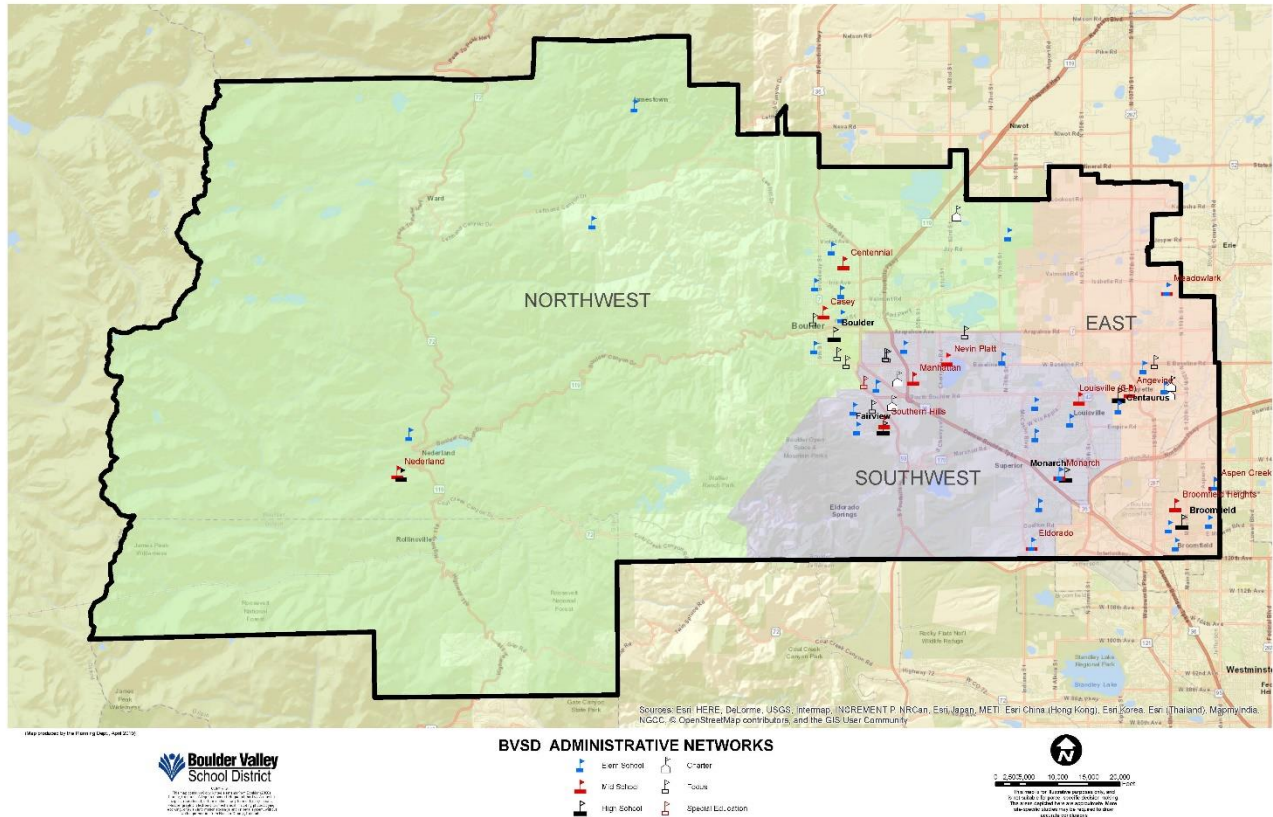




## Facilities, Land/Buildings, Communities and Geographic Information

### Communities

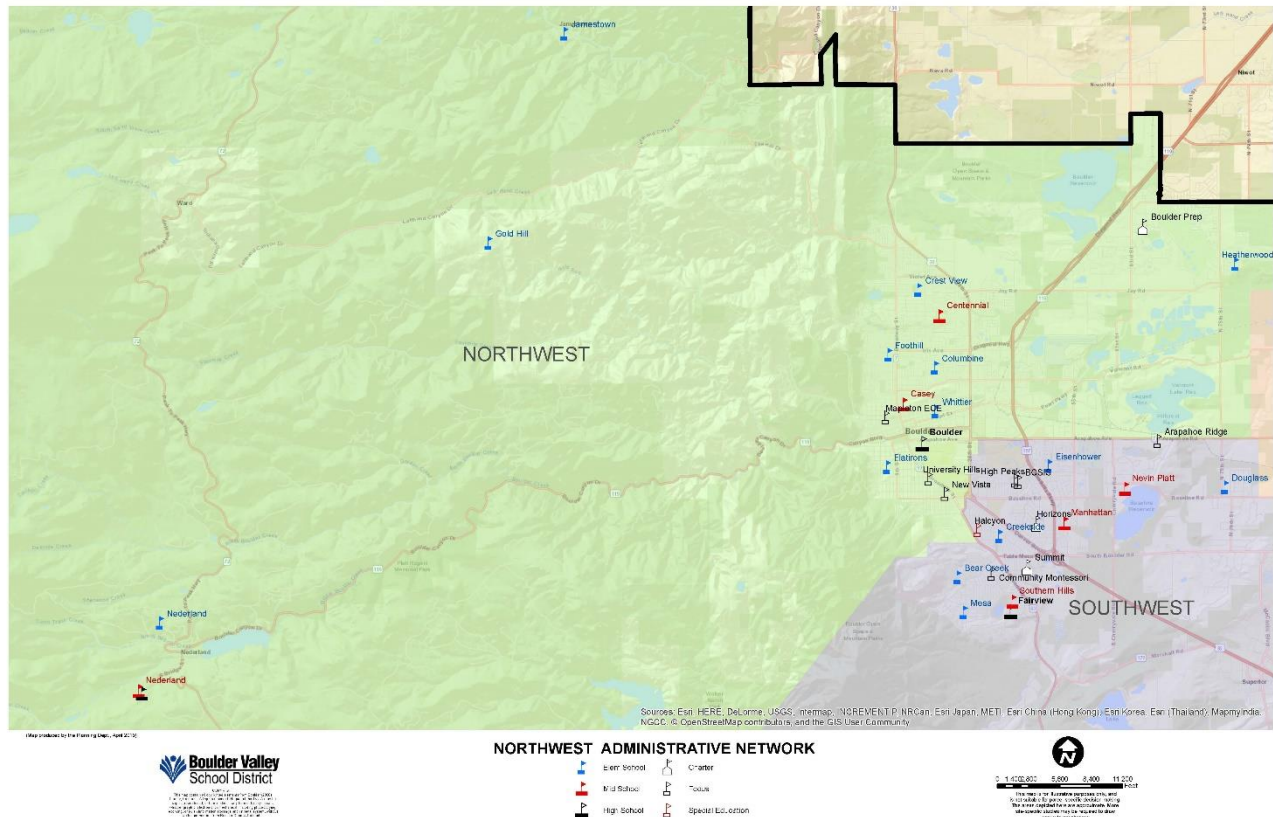
The Boulder Valley School District encompasses the communities of Boulder, Broomfield, Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, and Ward.





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

### Northwest Area Network



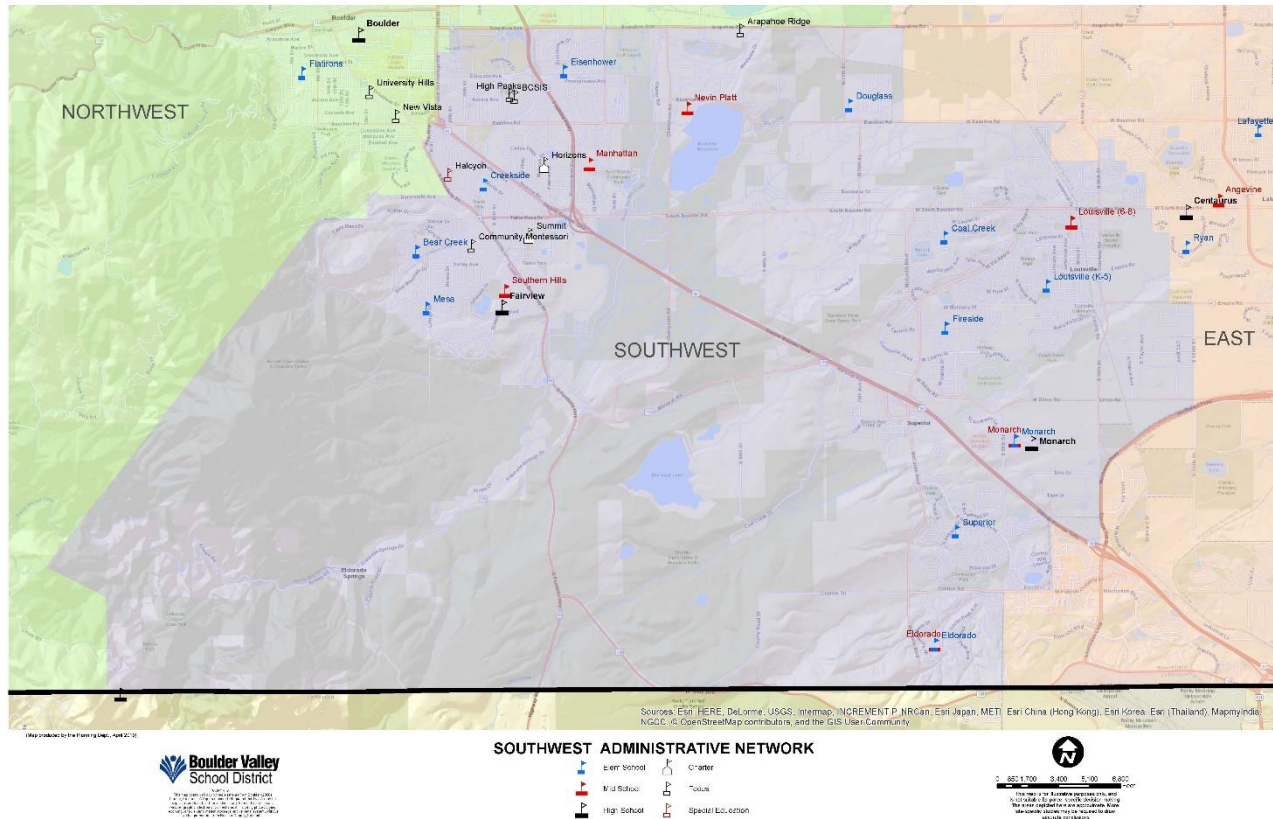
Foothill Elementary  
Crest View Elementary  
Heatherwood Elementary  
Whittier Elementary  
Douglass Elementary  
Columbine Elementary  
Nederland Elementary  
Jamestown/Gold Hill  
Flatirons Elementary  
Mapleton Early Childhood Center

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



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

### Southwest Area Network



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

University Hill Elementary  
High Peaks Elementary  
BCSIS  
Eisenhower Elementary  
Fairview High  
Monarch High  
Arapahoe Ridge  
Boulder Tech

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





# BOULDER VALLEY SCHOOL DISTRICT

OUR SCHOOL DISTRICT

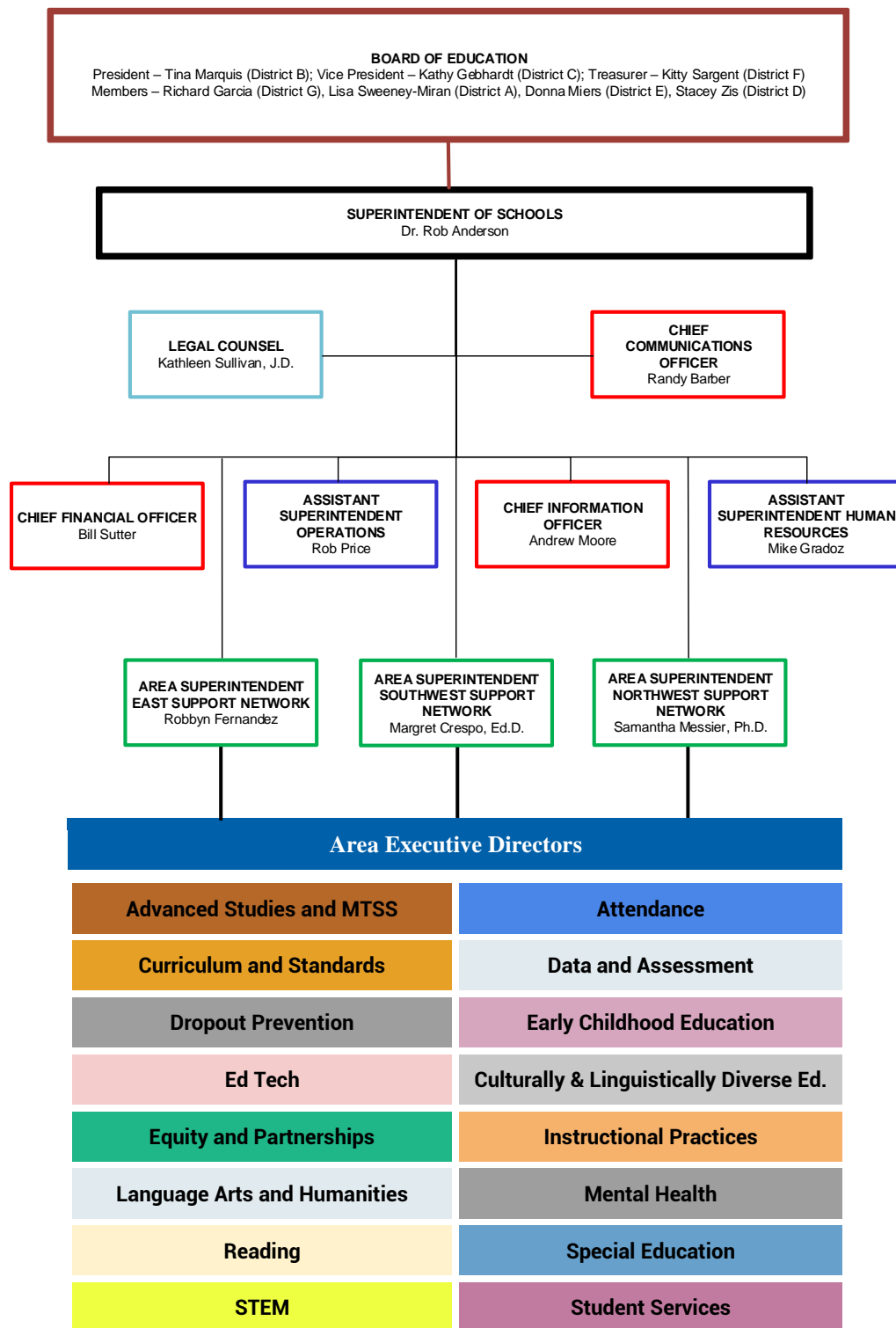
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## District Organization





## Organizational Structure and Operating Departments

Within the school system, the Superintendent oversees the operations of five divisions – Instructional Services, Information Technology, Operations, Financial Services, and Human Resources. These divisions and their corresponding departments work together to support the instruction and well-being of all students, teachers and staff, and the schools of Boulder Valley School District. In addition, the schools in BVSD are divided into three support networks – East Support Network, Southwest Support Network, and Northwest Support Network. Organized geographically, the support networks allow a decentralized approach to school management and provide schools the opportunity to work more closely together and align resources. Each is managed by an Area Superintendent and supported by an Executive Director.



**Loc: 621**  
**Robbyn Fernandez**  
 Area Superintendent

**Nativity Miller**  
 Area Executive Director

Broomfield HS  
 Centaurus  
 Halcyon  
 Angevine  
 Broomfield Heights  
 Meadowlark  
 Aspen Creek  
 Birch  
 Kohl  
 Emerald  
 Lafayette  
 Pioneer  
 Ryan  
 Sanchez  
 Justice  
 Peak to Peak



**Loc: 622**  
**Margaret Crespo**  
 Area Superintendent

**Michele Deberry**  
 Area Executive Director

Arapahoe Ridge  
 Boulder TEC  
 Fairview  
 Monarch HS  
 Boulder Universal  
 Louisville MS  
 Southern Hills  
 Eldorado  
 Monarch K-8  
 Bear Creek  
 BCSIS  
 Coal Creek  
 Community Montessori  
 Creekside  
 Eisenhower  
 Fireside  
 High Peaks  
 Louisville ES  
 Mesa  
 Superior  
 University Hill  
 Summit  
 Horizons



**Loc: 623**  
**Sam Messier**  
 Area Superintendent

**Ginny Vidulich**  
 Area Executive Director

Boulder  
 Nederland MSHS  
 New Vista  
 Casey  
 Centennial  
 Platt  
 Manhattan  
 Columbine  
 Crest View  
 Douglass  
 Flatirons  
 Foothill  
 Gold Hill  
 Heatherwood  
 Jamestown  
 Mapleton  
 Nederland ES  
 Whittier  
 Boulder Prep



## Organizational Structure and Operating Departments (continued)

### Administrative Personnel

**Superintendent** ..... **Dr. Rob Anderson**

**Legal Counsel** ..... **Kathleen Sullivan**

### Communications

**Chief Communications Officer** ..... **Randy Barber**

### **Area Superintendent East Network** ..... **Robbyn Fernandez**

Area Executive Director ..... Nativity Miller

Director Parent & Family Partnerships ..... Ari Gerzon-Kessler

Executive Director Early Childhood Education/3-3<sup>rd</sup> ..... Kimberly Bloemen

Director Early Childhood Education ..... Theresa Clements

Executive Director Special Education ..... Dennis Rastatter

Director Special Education ..... Michelle Brenner/Eric Warneke

Director Special Education ..... Scott Sparks

Director Special Education ..... Joy Larson

Director Special Education (Special Programs) ..... Matt Dudek

Director Advanced Studies & MTSS ..... Maia Jourgensen

Director Curriculum & Standards ..... Kyle Addington

### **Area Superintendent Southwest Network** ..... **Margaret Crespo**

Area Executive Director ..... Michele DeBerry

Director Health Services & Medicaid ..... Stephanie Faren

Director Student Support ..... Tammy Lawrence

Asst. Director Student Support ..... Kathryn Romero

Director Student Services ..... Mike Lowe

Director Reading ..... Michelle Qazi

Director STEM ..... Kelly Sain

Director Instructional Practices ..... Jennifer Korb

Director Culturally & Linguistically Diverse Education..... Kristin Nelson-Steinhoff

Director Career & Technical Education ..... Arlie Huffman

Director Language Arts & Humanities ..... Angel Stobaugh

### **Area Superintendent Northwest Network** ..... **Sam Messier**

Area Executive Director ..... Ginny Vidulich

Director STEM ..... Kristin Donnelly

Director Curriculum & Standards ..... Jennifer Garfield

Director Instructional Practices ..... Kiffany Lychock

### Assessment & Program Evaluation

**Executive Director** ..... **Jonathan Dings**

Asst. Director Research & Development ..... Brigitte Mutter

### Human Resources

### **Assistant Superintendent Human Resources** ..... **Mike Gradoz**

Director Human Resources ..... Melissa Ribordy

Director Human Resources ..... Russ Bennett

Director Human Resources ..... Jeanne Aguilar

Director Human Resources ..... Steve Landrigan

Director Human Resources ..... Katie Mills

## Organizational Structure and Operating Departments (continued)

### Administrative Personnel (continued)

#### Operational Services

<b>Assistant Superintendent Operations .....</b>	<b>Rob Price</b>
Executive Director Bond Planning & Engineering .....	Scott Stevens
Director Educational Facilities Planning .....	David Eggen
Director Food Services .....	Ann Cooper
Director Facilities .....	Molly McLoughlin
Director Transportation (Interim).....	Anthony Skala
Director Security .....	Brendan Sullivan

#### Business Services

<b>Chief Financial Officer .....</b>	<b>Bill Sutter</b>
Executive Director Community Schools Program .....	Renee Williams
Director Accounting .....	Justin Petrone
Director Budget .....	Kari Albright
Director Supply Chain Management .....	Ryan Harter
Director Student Enrollment .....	Mike Wilcox
Director Grants & Federal Programs .....	Bee Valacek

#### Information Technology

<b>Chief Information Officer .....</b>	<b>Andrew Moore</b>
Director Vendor Relations/E*rate/Budget .....	Matt Elder
Director Project Management .....	Maria Wilson
Director Hardware Services .....	Megan Banola
Director Service Delivery .....	Rose Foster
Director IT Applications & Digital Strategy .....	Sean McDermid





# BOULDER VALLEY SCHOOL DISTRICT

## OUR SCHOOLS

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<i>Combination, K-8, Middle/Senior Schools.....</i>	<i>89</i>
<i>Middle Schools (6-8).....</i>	<i>90</i>
<i>High Schools (9-12).....</i>	<i>92</i>



## School Leadership

(Grouped by level and alphabetical order by school)

Elementary Schools (K-5)	Address	Phone Number	Principal	# of Students Enrolled
BCSIS (Boulder Community School of Integrated Studies)	3995 E. Aurora, Boulder, CO 80303	720-561-6500	Phil Katsampes	308
Bear Creek	2500 Table Mesa Dr., Boulder, CO 80305	720-561-3500	Tanner Dayhoff	392
Birch	1035 Birch, Broomfield CO 80020	720-561-8800	Tanya Santee	336
Coal Creek	801 W. Tamarisk St., Louisville, CO 80027	720-561-4500	Brian Munoz	383
Columbine	3130 Repplier Dr., Boulder, CO 80304	720-561-2500	Bianca Gallegos	439
Community Montessori	805 Gillaspie Dr., Boulder, CO 80305	720-561-3700	Shannon Minch	246
Creekside	3740 Martin Dr., Boulder, CO 80303	720-561-3800	Francine Eufemia	357
Crest View	1897 Sumac Ave., Boulder, CO 80304	720-561-5461	Hollene Davis	534
Douglass	840 75 <sup>th</sup> St., Boulder, CO 80303	720-561-5541	Jonathan Wolfer	361
Eisenhower	1220 Eisenhower Dr., Boulder, CO 80303	720-561-6700	Brady Stroup	406
Emerald	755 W. Elmhurst Pl., Broomfield, CO 80020	720-561-8500	Samara Williams	381
Fireside	845 W. Dahlia St., Louisville, CO 80027	720-561-7900	Christa Keppler	435
Flatirons	1150 7 <sup>th</sup> St., Boulder, CO 80302	720-561-4600	Scott Boesel	198
Foothill	1001 Hawthorne Ave., Boulder, CO 80304	720-561-2600	Nick Vanderpol	443
Gold Hill	890 Main St., Gold Hill, CO 80302	720-561-5940	Josh Baldner	21
Heatherwood	7750 Concord Dr., Boulder, CO 80301	720-561-6900	Genna Jaramillo	246
High Peaks	3995 E. Aurora, Boulder, CO 80303	720-561-6500	Jeannie Tynecki	300
Jamestown	111 Mesa St., Jamestown, CO 80455	720-561-6020	Scott Boesel	19
Kohl	1000 W. 10 <sup>th</sup> Ave., Broomfield, CO 80020	720-561-8600	Geoff Sandfort	329
Lafayette	101 N. Bermont Ave., Lafayette, CO 80026	720-561-8900	Stephanie Jackman	469
Louisville	400 Hutchinson St., Louisville, CO 80027	720-561-7200	Jeff Miller	517
Mesa	1575 Lehigh St., Boulder, CO 80303	720-561-3000	Josh Baldner	251
Nederland	#1 N. Sundown Trail, Nederland, CO 80466	720-561-4800	Laurel Reckert	218
Escuela Bilingüe Pioneer	101 Baseline Rd., Lafayette, CO 80026	720-561-7800	Guillermo Medina	426
Ryan	1405 Centaur Village Dr., Lafayette, CO 80026	720-561-7000	Cameo DeDominces	521
Sanchez International	655 Sir Galahad Dr., Lafayette, CO 80026	720-561-7300	Joel Rivera	300
Superior	1800 S. Indiana St., Superior, CO 80027	720-561-4100	Kent Cruger	434
University Hill	956 16 <sup>th</sup> St., Boulder, CO 80302	720-561-5416	Ina Rodriguez-Myer	420
Whittier International	2008 Pine St., Boulder, CO 80302	720-561-5431	Sarah Oswick	369
<b>Total</b>				<b>10,059</b>

### Schools

29 Elementary Schools

4 K-8 Schools

8 Middle Schools

1 Middle/Senior High School

7 Senior High Schools

5 Charter Schools

1 Online School (Boulder Universal)

55 Total Schools

## School Leadership (continued)

K-8, Middle/Senior, & K-12	Address	Phone Number	Principal	# of Students Enrolled
Aspen Creek K-8	Aspen Creek Dr., Broomfield, CO 80020	720-561-8000	Jennifer Bedford	805
Eldorado K-8	3351 S. Indiana St., Superior, CO 80027	720-561-4400	TBD	762
Meadowark	2300 Meadow Sweet Lane, Erie, CO 80516	720-561-5446	Brent Caldwell	699
Monarch K-8	263 Campus Dr., Louisville, CO 80027	720-561-4000	Robin Techmanski	740
Nederland Middle/Senior	597 County Rd 130, Nederland, CO 80466	720-561-4900	Rick Elertson	219
Boulder Universal	<a href="http://bou.bvsd.org">http://bou.bvsd.org</a>	720-561-5500	Eric Moroye	70
<b>Total</b>				<b>3,295</b>
<b>Middle Schools (6-8)</b>			<b>Principal</b>	
Angevine	1150 S. Boulder Rd., Lafayette, CO 80026	720-561-7100	Mike Medina	690
Broomfield Heights	1555 Daphne St., Broomfield, CO 80020	720-561-8400	Erin Hinkle	565
Casey	1301 High St., Boulder, CO 80304	720-561-2700	TBD	604
Centennial	2205 Norwood Ave., Boulder, CO 80304	720-561-5441	John McCluskey	601
Louisville	1341 Main St., Louisville, CO 80027	720-561-7400	Chris Meyer	619
Manhattan School of Arts & Academics	290 Manhattan Dr., Boulder, CO 80303	720-561-6300	John Riggs	517
Platt	6096 Baseline Rd., Boulder, CO 80303	720-561-5536	Brooke Daerr	535
Southern Hills	1500 Knox Dr., Boulder, CO 80305	720-561-3400	John White	508
<b>Total</b>				<b>4,639</b>
<b>High Schools (9-12)</b>			<b>Principal</b>	
Arapahoe Campus	6600 E. Arapahoe Ave., Boulder, CO 80303	720-561-5220	Joan Bludorn	110
Boulder	1604 Arapahoe Ave., Boulder, CO 80302	720-561-2200	James Hill	2,136
Broomfield	#1 Eagle Way, Broomfield, CO 80020	720-561-8100	Ginger Ramsey	1,567
Centaurus	10300 S. Boulder Rd., Lafayette, CO 80026	720-561-7500	Dan Ryan	1,509
Fairview	1515 Greenbriar Blvd., Boulder, CO 80305	720-561-3100	Donald Stensrud	2,113
Monarch	329 Campus Dr., Louisville, CO 80027	720-561-4200	Neil Anderson	1,647
New Vista	700 20 <sup>th</sup> St., Boulder, CO 80302	720-561-8700	Kirk Quitter	321
<b>Total</b>				<b>9,403</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	Lucas Ketzer	348
Justice High	805 Excalibur, Lafayette, CO 80026	720-328-4864	TJ Cole	89
Peak to Peak K-12	800 Merlin Dr., Lafayette, CO 80026	303-453-4600	Melissa Christensen	1,445
Summit Middle	4655 Hanover Ave., Boulder, CO 80503	720-561-3900	Adam Galvin	360
<b>Total</b>				<b>2,342</b>
<b>Other (Contracted, CPP, PreSchool, SPED, Halycon)</b>				<b>761</b>
<b>Total District Enrollment</b>				<b>30,499</b>

To review Colorado State Assessment results for individual schools, go to the Colorado Department of Education's website at:

<http://www.cde.state.co.us/schoolview/performance>





## Our Schools

### Elementary Schools (K-5)

119 BEAR CREEK ELEMENTARY				120 BIRCH ELEMENTARY			
	Staff	Total Budget \$3,155,803 non-SRA	SRA		Staff	Total Budget \$3,289,344 non-SRA	SRA
Regular Education:	20.083	2,100,215	\$ 20,220	Regular Education:	20.535	2,088,439	\$ 33,620
Special Education:	4.248	269,836	500	Special Education:	4.154	343,932	-
Vocational Education:	-	-	-	Vocational Education:	-	-	-
Extra Curricular Education:	-	4,322	-	Extra Curricular Education:	-	4,322	-
Culturally & Linguistically Diverse:	-	-	-	Culturally & Linguistically Diverse:	1.000	111,469	-
Talented & Gifted Education:	0.256	11,531	-	Talented & Gifted Education:	0.229	10,316	-
Student Services:	1.000	88,383	-	Student Services:	1.000	100,233	-
Instructional Staff Support:	-	-	3,000	Instructional Staff Support:	-	-	6,859
Library Services:	1.000	122,127	1,500	Library Services:	0.500	61,064	-
School Administration:	3.000	278,834	500	School Administration:	3.188	297,317	-
Operations and Maintenance:	2.000	139,609	1,500	Operations and Maintenance:	2.000	140,630	3,226
Health Room:	0.500	21,127	-	Health Room:	0.500	21,127	-
Utilities:	-	92,599	-	Utilities:	-	66,790	-
<b>TOTALS:</b>	<b>32.087</b>	<b>\$ 3,128,583</b>	<b>\$ 27,220</b>	<b>TOTALS:</b>	<b>33.106</b>	<b>\$ 3,245,639</b>	<b>\$ 43,705</b>

124 COLUMBINE ELEMENTARY				127 CREST VIEW ELEMENTARY			
	Staff	Total Budget \$4,464,834 non-SRA	SRA		Staff	Total Budget \$4,519,785 non-SRA	SRA
Regular Education:	23.590	2,440,652	\$ 54,886	Regular Education:	26.534	2,766,956	\$ 51,629
Special Education:	3.353	339,257	500	Special Education:	4.124	347,752	-
Vocational Education:	-	-	-	Vocational Education:	-	-	-
Extra Curricular Education:	-	6,052	-	Extra Curricular Education:	-	6,480	-
Culturally & Linguistically Diverse:	5.000	557,347	-	Culturally & Linguistically Diverse:	2.500	278,673	-
Talented & Gifted Education:	0.794	81,037	500	Talented & Gifted Education:	0.343	15,452	-
Student Services:	1.000	89,992	-	Student Services:	1.500	192,774	-
Instructional Staff Support:	-	-	3,398	Instructional Staff Support:	-	-	803
Library Services:	1.000	139,023	-	Library Services:	1.000	119,046	-
School Administration:	4.250	421,447	9,426	School Administration:	4.250	434,787	-
Operations and Maintenance:	2.500	172,206	7,350	Operations and Maintenance:	2.750	178,856	1,828
Health Room:	0.500	24,611	-	Health Room:	0.600	22,543	-
Utilities:	-	117,150	-	Utilities:	-	102,206	-
<b>TOTALS:</b>	<b>41.987</b>	<b>\$ 4,388,774</b>	<b>\$ 76,060</b>	<b>TOTALS:</b>	<b>43.601</b>	<b>\$ 4,465,525</b>	<b>\$ 54,260</b>

130 DOUGLASS ELEMENTARY				131 SANCHEZ ELEMENTARY			
	Staff	Total Budget \$3,417,067 non-SRA	SRA		Staff	Total Budget \$4,064,081 non-SRA	SRA
Regular Education:	19.784	2,084,927	\$ 29,380	Regular Education:	25.052	2,555,182	\$ 50,665
Special Education:	5.164	430,374	-	Special Education:	1.790	176,461	-
Vocational Education:	-	-	-	Vocational Education:	-	-	-
Extra Curricular Education:	-	4,322	-	Extra Curricular Education:	-	4,322	-
Culturally & Linguistically Diverse:	-	-	-	Culturally & Linguistically Diverse:	3.000	334,409	-
Talented & Gifted Education:	0.242	10,901	-	Talented & Gifted Education:	0.197	8,874	-
Student Services:	1.000	109,998	-	Student Services:	2.366	255,797	-
Instructional Staff Support:	-	-	-	Instructional Staff Support:	-	-	3,000
Library Services:	1.000	122,127	-	Library Services:	0.500	35,380	-
School Administration:	3.000	330,790	-	School Administration:	3.875	424,563	2,040
Operations and Maintenance:	2.500	162,106	-	Operations and Maintenance:	2.250	125,837	3,250
Health Room:	0.500	25,429	-	Health Room:	0.500	18,786	-
Utilities:	-	106,713	-	Utilities:	-	65,515	-
<b>TOTALS:</b>	<b>33.190</b>	<b>\$ 3,387,687</b>	<b>\$ 29,380</b>	<b>TOTALS:</b>	<b>39.530</b>	<b>\$ 4,005,126</b>	<b>\$ 58,955</b>

## Our Schools (continued)

### Elementary Schools K-5 (continued)

132 EISENHOWER ELEMENTARY				134 EMERALD ELEMENTARY			
	Staff	Total Budget \$3,739,556 non-SRA	SRA		Staff	Total Budget \$3,725,852 non-SRA	SRA
Regular Education:	23.004	2,414,313	\$ 27,195		21.920	2,249,311	\$ 47,583
Special Education:	5.260	348,808	-		3.840	380,591	-
Vocational Education:	-	-	-		-	-	-
Extra Curricular Education:	-	4,752	-		-	5,186	-
Culturally & Linguistically Diverse:	1.000	111,469	-		2.000	222,937	-
Talented & Gifted Education:	0.254	11,443	-		0.254	11,443	402
Student Services:	1.000	95,830	2,400		1.366	114,892	-
Instructional Staff Support:	-	-	3,240		-	-	3,570
Library Services:	1.000	117,874	-		1.000	97,271	-
School Administration:	3.000	302,144	290		3.125	308,941	-
Operations and Maintenance:	2.500	171,397	4,000		2.500	170,504	7,020
Health Room:	0.500	25,429	-		0.500	25,429	-
Utilities:	-	98,972	-		-	80,772	-
<b>TOTALS:</b>	<b>37.518</b>	<b>\$ 3,702,431</b>	<b>\$ 37,125</b>		<b>36.505</b>	<b>\$ 3,667,277</b>	<b>\$ 58,575</b>

136 FLATIRONS ELEMENTARY				138 FOOTHILL ELEMENTARY			
	Staff	Total Budget \$2,053,857 non-SRA	SRA		Staff	Total Budget \$3,896,457 non-SRA	SRA
Regular Education:	12.537	1,296,423	\$ 14,573		22.909	2,393,410	\$ 25,975
Special Education:	1.000	106,417	-		7.317	536,431	-
Vocational Education:	-	-	-		-	-	-
Extra Curricular Education:	-	2,594	-		-	5,186	-
Culturally & Linguistically Diverse:	-	-	-		0.750	83,604	-
Talented & Gifted Education:	0.131	5,902	-		0.285	12,839	-
Student Services:	0.500	46,656	-		1.000	91,636	500
Instructional Staff Support:	-	-	715		-	-	3,500
Library Services:	0.500	67,793	-		1.000	141,974	-
School Administration:	3.000	302,127	385		3.125	283,086	1,500
Operations and Maintenance:	2.000	125,913	842		3.000	188,817	5,475
Health Room:	0.500	25,429	-		0.500	23,838	-
Utilities:	-	58,088	-		-	98,686	-
<b>TOTALS:</b>	<b>20.168</b>	<b>\$ 2,037,342</b>	<b>\$ 16,515</b>		<b>39.886</b>	<b>\$ 3,859,507</b>	<b>\$ 36,950</b>

141 GOLD HILL ELEMENTARY				144 HEATHERWOOD ELEMENTARY			
	Staff	Total Budget \$353,691 non-SRA	SRA		Staff	Total Budget \$2,876,743 non-SRA	SRA
Regular Education:	2.168	241,531	\$ 2,848		16.543	1,709,377	\$ 18,487
Special Education:	0.400	31,347	-		6.643	489,639	-
Vocational Education:	-	-	-		-	-	-
Extra Curricular Education:	-	3,458	-		-	3,024	-
Culturally & Linguistically Diverse:	-	-	-		-	-	-
Talented & Gifted Education:	-	-	-		0.174	7,840	-
Student Services:	-	-	-		0.500	46,656	-
Instructional Staff Support:	-	-	26		-	-	1,300
Library Services:	-	-	54		0.500	46,958	-
School Administration:	0.614	47,748	-		3.000	297,537	200
Operations and Maintenance:	0.250	14,683	1,072		2.000	132,963	4,308
Health Room:	-	-	-		0.500	25,429	-
Utilities:	-	10,924	-		-	93,025	-
<b>TOTALS:</b>	<b>3.432</b>	<b>\$ 349,691</b>	<b>\$ 4,000</b>		<b>29.860</b>	<b>\$ 2,852,448</b>	<b>\$ 24,295</b>



## Our Schools (continued)

### Elementary Schools K-5 (continued)

147 JAMESTOWN ELEMENTARY				150 KOHL ELEMENTARY			
	Staff	Total Budget \$345,137 non-SRA	SRA		Staff	Total Budget \$3,180,490 non-SRA	SRA
Regular Education:	2.168	241,531	\$ 4,000	Regular Education:	19.003	1,953,055	\$ 30,005
Special Education:	0.200	15,671	-	Special Education:	5.643	411,273	1,400
Vocational Education:	-	-	-	Vocational Education:	-	-	-
Extra Curricular Education:	-	3,458	-	Extra Curricular Education:	-	4,322	-
Culturally & Linguistically Diverse:	-	-	-	Culturally & Linguistically Diverse:	-	-	-
Talented & Gifted Education:	-	-	-	Talented & Gifted Education:	0.246	11,080	-
Student Services:	-	-	-	Student Services:	1.000	94,105	-
Instructional Staff Support:	-	-	-	Instructional Staff Support:	-	-	2,000
Library Services:	-	-	-	Library Services:	0.500	70,700	-
School Administration:	0.600	52,850	-	School Administration:	3.625	351,720	300
Operations and Maintenance:	0.250	17,591	-	Operations and Maintenance:	2.500	160,475	4,800
Health Room:	-	-	-	Health Room:	0.500	24,611	-
Utilities:	-	10,036	-	Utilities:	-	60,644	-
<b>TOTALS:</b>	<b>3.218</b>	<b>\$ 341,137</b>	<b>\$ 4,000</b>	<b>TOTALS:</b>	<b>33.017</b>	<b>\$ 3,141,985</b>	<b>\$ 38,505</b>

153 LAFAYETTE ELEMENTARY				154 RYAN ELEMENTARY			
	Staff	Total Budget \$4,011,345 non-SRA	SRA		Staff	Total Budget \$4,359,281 non-SRA	SRA
Regular Education:	23.524	2,454,314	\$ 30,657	Regular Education:	25.256	2,624,407	\$ 55,220
Special Education:	5.143	358,065	-	Special Education:	6.967	533,993	-
Vocational Education:	-	-	-	Vocational Education:	-	-	-
Extra Curricular Education:	-	5,616	-	Extra Curricular Education:	-	6,480	-
Culturally & Linguistically Diverse:	1.000	111,469	-	Culturally & Linguistically Diverse:	1.000	111,469	75
Talented & Gifted Education:	1.300	144,702	-	Talented & Gifted Education:	1.330	126,336	-
Student Services:	1.706	158,422	-	Student Services:	1.696	132,739	-
Instructional Staff Support:	-	-	10,617	Instructional Staff Support:	-	-	-
Library Services:	1.000	148,081	1,706	Library Services:	1.000	124,703	-
School Administration:	3.250	332,948	-	School Administration:	4.125	432,309	1,700
Operations and Maintenance:	2.500	161,878	4,000	Operations and Maintenance:	2.000	126,763	6,000
Health Room:	0.500	24,837	-	Health Room:	0.500	21,993	-
Utilities:	-	64,033	-	Utilities:	-	55,094	-
<b>TOTALS:</b>	<b>39.923</b>	<b>\$ 3,964,365</b>	<b>\$ 46,980</b>	<b>TOTALS:</b>	<b>43.874</b>	<b>\$ 4,296,286</b>	<b>\$ 62,995</b>

156 FIRESIDE ELEMENTARY				157 LOUISVILLE ELEMENTARY			
	Staff	Total Budget \$4,082,411 non-SRA	SRA		Staff	Total Budget \$4,511,508 non-SRA	SRA
Regular Education:	24.078	2,512,476	\$ 28,510	Regular Education:	25.867	2,703,713	\$ 31,525
Special Education:	7.288	537,241	-	Special Education:	11.120	755,848	-
Vocational Education:	-	-	-	Vocational Education:	-	-	-
Extra Curricular Education:	-	4,752	-	Extra Curricular Education:	-	6,052	-
Culturally & Linguistically Diverse:	1.000	111,469	-	Culturally & Linguistically Diverse:	1.000	111,469	-
Talented & Gifted Education:	0.286	12,882	-	Talented & Gifted Education:	0.333	15,001	-
Student Services:	1.000	113,221	-	Student Services:	1.000	115,590	-
Instructional Staff Support:	-	-	7,300	Instructional Staff Support:	-	-	7,256
Library Services:	1.000	122,127	700	Library Services:	1.000	141,401	-
School Administration:	3.375	324,896	1,000	School Administration:	3.625	363,334	3,024
Operations and Maintenance:	2.500	171,205	3,300	Operations and Maintenance:	2.500	167,903	2,780
Health Room:	0.500	21,993	-	Health Room:	0.500	21,127	-
Utilities:	-	109,339	-	Utilities:	-	65,485	-
<b>TOTALS:</b>	<b>41.027</b>	<b>\$ 4,041,601</b>	<b>\$ 40,810</b>	<b>TOTALS:</b>	<b>46.945</b>	<b>\$ 4,466,923</b>	<b>\$ 44,585</b>

## Our Schools (continued)

### Elementary Schools K-5 (continued)

158 COAL CREEK ELEMENTARY				161 INTEGRATED STUDIES-BCSIS			
	Staff	Total Budget \$3,465,183 non-SRA	SRA		Total Budget \$2,534,882 non-SRA	SRA	
Regular Education:	22.577	2,378,486	\$ 20,832	16.329	1,698,593	\$ 17,879	
Special Education:	4.748	323,045	-	2.000	212,834	-	
Vocational Education:	-	-	-	-	-	-	
Extra Curricular Education:	-	4,322	-	-	3,458	-	
Culturally & Linguistically Diverse:	-	-	-	0.250	27,866	-	
Talented & Gifted Education:	0.246	11,080	-	0.202	9,100	-	
Student Services:	1.000	91,636	-	0.500	48,797	-	
Instructional Staff Support:	-	-	2,800	-	-	2,901	
Library Services:	1.000	96,363	-	0.500	52,771	-	
School Administration:	3.000	301,575	1,100	3.000	304,141	3,537	
Operations and Maintenance:	2.000	124,466	4,488	1.250	85,792	2,003	
Health Room:	0.500	25,085	-	0.500	25,429	-	
Utilities:	-	79,905	-	-	39,781	-	
<b>TOTALS:</b>	<b>35.071</b>	<b>\$ 3,435,963</b>	<b>\$ 29,220</b>	<b>24.531</b>	<b>\$ 2,508,562</b>	<b>\$ 26,320</b>	

164 CREEKSIDE ELEMENTARY				166 MESA ELEMENTARY			
	Staff	Total Budget \$3,526,348 non-SRA	SRA		Total Budget \$2,642,921 non-SRA	SRA	
Regular Education:	20.527	2,088,297	\$ 20,769	15.213	1,579,501	\$ 15,105	
Special Education:	7.038	524,663	-	5.248	376,253	-	
Vocational Education:	-	-	-	-	-	-	
Extra Curricular Education:	-	4,322	-	-	3,024	-	
Culturally & Linguistically Diverse:	1.250	139,334	-	-	-	-	
Talented & Gifted Education:	0.225	10,136	150	0.165	7,433	-	
Student Services:	1.000	109,855	-	0.500	56,611	-	
Instructional Staff Support:	-	-	5,500	-	-	1,400	
Library Services:	0.500	42,899	500	0.500	61,064	-	
School Administration:	3.125	311,620	11,621	3.000	308,734	-	
Operations and Maintenance:	2.000	138,077	6,000	2.000	137,361	1,400	
Health Room:	0.500	25,980	-	0.500	25,429	-	
Utilities:	-	86,625	-	-	69,606	-	
<b>TOTALS:</b>	<b>36.165</b>	<b>\$ 3,481,808</b>	<b>\$ 44,540</b>	<b>27.126</b>	<b>\$ 2,625,016</b>	<b>\$ 17,905</b>	

169 NEDERLAND ELEMENTARY				180 PIONEER ELEMENTARY			
	Staff	Total Budget \$2,732,239 non-SRA	SRA		Total Budget \$4,534,578 non-SRA	SRA	
Regular Education:	16.435	1,704,522	\$ 18,120	27.367	2,804,402	\$ 51,356	
Special Education:	3.519	276,357	2,250	1.790	176,461	-	
Vocational Education:	-	-	-	-	-	-	
Extra Curricular Education:	-	2,594	-	-	6,052	-	
Culturally & Linguistically Diverse:	0.250	27,866	-	4.250	473,742	-	
Talented & Gifted Education:	0.142	6,398	-	0.296	13,333	-	
Student Services:	1.000	118,017	-	1.696	134,383	344	
Instructional Staff Support:	-	-	2,600	-	-	4,091	
Library Services:	0.500	50,873	-	1.000	141,401	-	
School Administration:	3.000	271,813	-	3.875	395,736	4,900	
Operations and Maintenance:	2.500	141,062	3,700	3.000	200,938	4,884	
Health Room:	0.500	23,838	-	0.500	20,860	-	
Utilities:	-	82,229	-	-	101,695	-	
<b>TOTALS:</b>	<b>27.846</b>	<b>\$ 2,705,569</b>	<b>\$ 26,670</b>	<b>43.774</b>	<b>\$ 4,469,003</b>	<b>\$ 65,575</b>	



## Our Schools (continued)

### Elementary Schools K-5 (continued)

185 SUPERIOR ELEMENTARY				190 UNIVERSITY HILL ELEMENTARY			
	Staff	Total Budget \$3,994,807 non-SRA	SRA		Staff	Total Budget \$4,780,391 non-SRA	SRA
Regular Education:	25.174	2,639,304	\$ 20,680		27.492	2,815,606	\$ 56,382
Special Education:	5.748	429,462	-		2.790	282,879	-
Vocational Education:	-	-	-		-	-	-
Extra Curricular Education:	-	4,752	-		-	6,052	-
Culturally & Linguistically Diverse:	-	-	-		5.000	557,347	-
Talented & Gifted Education:	0.281	12,657	-		0.290	13,064	-
Student Services:	1.000	89,992	200		1.000	148,584	28
Instructional Staff Support:	-	-	4,435		-	-	2,947
Library Services:	1.000	148,081	-		1.000	141,401	-
School Administration:	3.125	330,732	-		4.375	443,409	6,214
Operations and Maintenance:	2.750	181,564	5,500		2.750	163,573	5,874
Health Room:	0.500	23,838	-		0.500	23,838	-
Utilities:	-	103,610	-		-	113,193	-
<b>TOTALS:</b>	<b>39.578</b>	<b>\$ 3,963,992</b>	<b>\$ 30,815</b>		<b>45.197</b>	<b>\$ 4,708,946</b>	<b>\$ 71,445</b>

192 HIGH PEAKS ELEMENTARY				193 COMMUNITY MONTESSORI			
	Staff	Total Budget \$2,419,486 non-SRA	SRA		Staff	Total Budget \$2,742,035 non-SRA	SRA
Regular Education:	15.793	1,645,231	\$ 15,521		17.979	1,707,412	\$ 18,576
Special Education:	1.000	106,417	-		2.000	212,835	-
Vocational Education:	-	-	-		-	-	-
Extra Curricular Education:	-	3,458	-		-	3,024	-
Culturally & Linguistically Diverse:	0.750	83,604	-		1.000	111,469	-
Talented & Gifted Education:	0.195	8,783	-		0.168	7,569	-
Student Services:	0.500	48,797	-		1.000	87,320	-
Instructional Staff Support:	-	-	3,385		-	-	3,115
Library Services:	0.500	58,937	-		0.500	43,680	-
School Administration:	2.750	286,686	2,405		3.000	328,011	1,335
Operations and Maintenance:	1.250	85,792	1,744		2.000	115,499	2,254
Health Room:	0.500	25,429	-		0.500	23,838	-
Utilities:	-	43,297	-		-	76,098	-
<b>TOTALS:</b>	<b>23.238</b>	<b>\$ 2,396,431</b>	<b>\$ 23,055</b>		<b>28.147</b>	<b>\$ 2,716,755</b>	<b>\$ 25,280</b>

196 WHITTIER ELEMENTARY			
	Staff	Total Budget \$3,507,648 non-SRA	SRA
Regular Education:	21.950	2,263,961	\$ 36,370
Special Education:	2.000	212,835	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	4,752	-
Culturally & Linguistically Diverse:	2.000	222,937	-
Talented & Gifted Education:	0.249	11,217	-
Student Services:	1.000	106,796	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	127,845	-
School Administration:	3.000	294,046	-
Operations and Maintenance:	2.000	138,367	5,000
Health Room:	0.500	24,837	-
Utilities:	-	58,685	-
<b>TOTALS:</b>	<b>33.699</b>	<b>\$ 3,466,278</b>	<b>\$ 41,370</b>

## Our Schools (continued)

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

502 MONARCH K-8 SCHOOL				503 NEDERLAND MIDDLE/SENIOR			
	Staff	Total Budget \$6,799,244 non-SRA	SRA		Staff	Total Budget \$3,551,401 non-SRA	SRA
Regular Education:	36.389	3,871,936	\$ 40,633	Regular Education:	15.814	1,736,076	\$ 16,145
Special Education:	13.396	984,817	900	Special Education:	6.547	497,697	-
Vocational Education:	-	-	-	Vocational Education:	-	-	-
Extra Curricular Education:	-	22,034	-	Extra Curricular Education:	-	66,627	-
Culturally & Linguistically Diverse:	2.000	222,941	-	Culturally & Linguistically Diverse:	0.200	22,294	-
Talented & Gifted Education:	0.351	15,811	300	Talented & Gifted Education:	0.214	22,924	-
Student Services:	2.500	249,772	750	Student Services:	1.000	116,260	150
Instructional Staff Support:	-	-	15,957	Instructional Staff Support:	-	-	4,265
Library Services:	1.000	119,046	1,000	Library Services:	1.375	136,741	-
School Administration:	7.000	783,819	4,500	School Administration:	5.500	556,480	3,465
Operations and Maintenance:	3.500	222,098	10,100	Operations and Maintenance:	4.000	239,703	3,300
Health Room:	0.500	25,429	200	Health Room:	-	-	-
Utilities:	-	207,201	-	Utilities:	-	129,274	-
<b>TOTALS:</b>	<b>66.636</b>	<b>\$ 6,724,904</b>	<b>\$ 74,340</b>	<b>TOTALS:</b>	<b>34.650</b>	<b>\$ 3,524,076</b>	<b>\$ 27,325</b>

505 ASPEN CREEK K-8				506 ELDORADO K-8			
	Staff	Total Budget \$7,272,360 non-SRA	SRA		Staff	Total Budget \$6,523,550 non-SRA	SRA
Regular Education:	41.644	4,434,626	\$ 65,540	Regular Education:	38.199	4,069,040	\$ 37,610
Special Education:	14.260	1,069,239	1,500	Special Education:	7.958	668,007	-
Vocational Education:	-	-	-	Vocational Education:	-	-	-
Extra Curricular Education:	-	24,196	-	Extra Curricular Education:	-	22,898	-
Culturally & Linguistically Diverse:	0.830	92,522	-	Culturally & Linguistically Diverse:	0.920	102,555	-
Talented & Gifted Education:	0.405	18,244	200	Talented & Gifted Education:	0.369	16,621	-
Student Services:	2.500	287,687	300	Student Services:	2.500	270,261	500
Instructional Staff Support:	-	-	-	Instructional Staff Support:	-	-	16,320
Library Services:	1.000	114,727	3,500	Library Services:	1.000	116,689	2,000
School Administration:	7.125	710,054	-	School Administration:	7.000	737,959	1,000
Operations and Maintenance:	4.000	269,380	7,100	Operations and Maintenance:	4.000	254,869	9,000
Health Room:	0.500	25,202	-	Health Room:	0.500	24,837	-
Utilities:	-	148,343	-	Utilities:	-	173,384	-
<b>TOTALS:</b>	<b>72.264</b>	<b>\$ 7,194,220</b>	<b>\$ 78,140</b>	<b>TOTALS:</b>	<b>62.446</b>	<b>\$ 6,457,120</b>	<b>\$ 66,430</b>

509 MEADOWLARK K-8				461 BOULDER UNIVERSAL			
	Staff	Total Budget \$5,784,344 non-SRA	SRA		Staff	Total Budget \$1,299,172 non-SRA	SRA
Regular Education:	34.012	3,580,035	\$ 37,413	Regular Education:	4.750	559,480	\$ 7,425
Special Education:	7.530	597,945	200	Special Education:	0.600	63,852	-
Vocational Education:	-	-	-	Vocational Education:	-	-	-
Extra Curricular Education:	-	15,121	-	Extra Curricular Education:	-	-	-
Culturally & Linguistically Diverse:	0.670	74,687	-	Culturally & Linguistically Diverse:	-	-	-
Talented & Gifted Education:	0.386	17,388	100	Talented & Gifted Education:	-	-	-
Student Services:	2.000	208,882	-	Student Services:	3.600	390,588	-
Instructional Staff Support:	-	-	7,992	Instructional Staff Support:	-	-	-
Library Services:	1.000	94,714	500	Library Services:	-	-	-
School Administration:	7.313	737,473	2,590	School Administration:	2.800	277,827	-
Operations and Maintenance:	3.750	238,840	10,000	Operations and Maintenance:	-	-	-
Health Room:	0.500	21,993	-	Health Room:	-	-	-
Utilities:	-	138,471	-	Utilities:	-	-	-
<b>TOTALS:</b>	<b>57.161</b>	<b>\$ 5,725,549</b>	<b>\$ 58,795</b>	<b>TOTALS:</b>	<b>11.750</b>	<b>\$ 1,291,747</b>	<b>\$ 7,425</b>





## Our Schools (continued)

### Middle Schools (6-8)

225 BROOMFIELD HEIGHTS MIDDLE				230 MANHATTAN MIDDLE			
	Staff	Total Budget \$5,104,230 non-SRA	SRA		Staff	Total Budget \$4,539,346 non-SRA	SRA
Regular Education:	27.300	2,958,364	\$ 49,965	Regular Education:	23.940	2,597,133	\$ 38,176
Special Education:	10.563	755,849	906	Special Education:	5.563	420,152	710
Vocational Education:	-	-	-	Vocational Education:	-	-	-
Extra Curricular Education:	-	28,949	-	Extra Curricular Education:	-	24,628	-
Culturally & Linguistically Diverse:	0.830	92,519	-	Culturally & Linguistically Diverse:	1.500	166,762	-
Talented & Gifted Education:	0.194	8,740	340	Talented & Gifted Education:	0.168	7,569	500
Student Services:	2.500	240,552	755	Student Services:	2.500	281,622	600
Instructional Staff Support:	-	-	4,514	Instructional Staff Support:	-	-	4,493
Library Services:	1.000	102,747	3,399	Library Services:	1.000	98,227	6,000
School Administration:	5.000	524,945	1,258	School Administration:	5.000	557,392	2,001
Operations and Maintenance:	3.000	206,187	5,288	Operations and Maintenance:	3.000	206,792	4,170
Health Room:	-	-	-	Health Room:	-	-	-
Utilities:	-	118,953	-	Utilities:	-	122,419	-
<b>TOTALS:</b>	<b>50.387</b>	<b>\$ 5,037,805</b>	<b>\$ 66,425</b>	<b>TOTALS:</b>	<b>42.671</b>	<b>\$ 4,482,696</b>	<b>\$ 56,650</b>

240 CASEY MIDDLE				250 CENTENNIAL MIDDLE			
	Staff	Total Budget \$5,339,202 non-SRA	SRA		Staff	Total Budget \$5,017,995 non-SRA	SRA
Regular Education:	29.070	3,155,666	\$ 58,359	Regular Education:	28.900	3,130,065	\$ 41,590
Special Education:	4.813	438,496	-	Special Education:	3.000	319,254	700
Vocational Education:	-	-	-	Vocational Education:	-	-	-
Extra Curricular Education:	-	31,973	-	Extra Curricular Education:	-	30,245	-
Culturally & Linguistically Diverse:	3.500	390,142	-	Culturally & Linguistically Diverse:	1.670	186,153	-
Talented & Gifted Education:	0.198	8,921	200	Talented & Gifted Education:	0.207	9,323	1,565
Student Services:	2.500	278,466	513	Student Services:	2.500	254,435	500
Instructional Staff Support:	-	-	7,718	Instructional Staff Support:	-	-	13,458
Library Services:	1.000	141,401	6,000	Library Services:	1.000	135,584	5,000
School Administration:	5.000	485,053	1,500	School Administration:	5.000	506,011	1,699
Operations and Maintenance:	3.500	210,114	8,735	Operations and Maintenance:	3.500	222,073	4,013
Health Room:	-	-	-	Health Room:	-	-	-
Utilities:	-	115,945	-	Utilities:	-	156,327	-
<b>TOTALS:</b>	<b>49.581</b>	<b>\$ 5,256,177</b>	<b>\$ 83,025</b>	<b>TOTALS:</b>	<b>45.777</b>	<b>\$ 4,949,470</b>	<b>\$ 68,525</b>

252 ANGEVINE MIDDLE				254 LOUISVILLE MIDDLE			
	Staff	Total Budget \$6,559,486 non-SRA	SRA		Staff	Total Budget \$5,175,508 non-SRA	SRA
Regular Education:	34.280	3,716,469	\$ 62,061	Regular Education:	29.070	3,149,017	\$ 41,025
Special Education:	9.813	774,220	1,000	Special Education:	7.063	579,780	-
Vocational Education:	-	-	-	Vocational Education:	-	-	1,354
Extra Curricular Education:	-	37,591	-	Extra Curricular Education:	-	29,812	-
Culturally & Linguistically Diverse:	2.670	297,623	1,000	Culturally & Linguistically Diverse:	0.500	55,736	-
Talented & Gifted Education:	1.238	127,874	-	Talented & Gifted Education:	0.219	9,866	-
Student Services:	2.500	294,112	500	Student Services:	2.000	276,858	1,000
Instructional Staff Support:	-	-	8,000	Instructional Staff Support:	-	-	5,121
Library Services:	1.000	124,205	5,000	Library Services:	1.000	141,401	5,000
School Administration:	6.000	682,449	9,189	School Administration:	5.000	514,717	500
Operations and Maintenance:	3.750	243,308	9,000	Operations and Maintenance:	3.250	216,539	5,000
Health Room:	-	-	-	Health Room:	-	-	-
Utilities:	-	165,885	-	Utilities:	-	142,782	-
<b>TOTALS:</b>	<b>61.251</b>	<b>\$ 6,463,736</b>	<b>\$ 95,750</b>	<b>TOTALS:</b>	<b>48.102</b>	<b>\$ 5,116,508</b>	<b>\$ 59,000</b>



## Our Schools (continued)

### Middle Schools (6-8)

260 PLATT MIDDLE				270 SOUTHERN HILLS MIDDLE			
	Staff	Total Budget \$4,460,530			Staff	Total Budget \$4,387,356	
		non-SRA	SRA			non-SRA	SRA
Regular Education:	24.030	2,600,517	\$ 35,441	Regular Education:	23.700	2,563,730	\$ 28,616
Special Education:	7.188	558,015	500	Special Education:	6.593	471,975	900
Vocational Education:	-	-	-	Vocational Education:	-	-	-
Extra Curricular Education:	-	24,628	-	Extra Curricular Education:	-	23,762	-
Culturally & Linguistically Diverse:	0.170	18,951	-	Culturally & Linguistically Diverse:	-	-	-
Talented & Gifted Education:	0.180	8,109	5,300	Talented & Gifted Education:	0.180	8,109	-
Student Services:	2.000	222,379	400	Student Services:	2.000	243,608	383
Instructional Staff Support:	-	-	1,600	Instructional Staff Support:	-	-	3,502
Library Services:	1.000	132,775	150	Library Services:	1.000	141,401	4,142
School Administration:	5.000	488,591	-	School Administration:	5.000	517,289	-
Operations and Maintenance:	3.750	235,081	5,784	Operations and Maintenance:	3.000	202,083	5,807
Health Room:	-	-	-	Health Room:	-	-	-
Utilities:	-	122,309	-	Utilities:	-	172,049	-
<b>TOTALS:</b>	<b>43.318</b>	<b>\$ 4,411,355</b>	<b>\$ 49,175</b>	<b>TOTALS:</b>	<b>41.473</b>	<b>\$ 4,344,006</b>	<b>\$ 43,350</b>



## Our Schools (continued)

### High Schools (9-12)

310 BOULDER HIGH SCHOOL				315 BROOMFIELD HIGH SCHOOL			
	Staff	Total Budget \$15,524,817 non-SRA	SRA		Staff	Total Budget \$11,701,068 non-SRA	SRA
Regular Education:	91.740	10,052,044	\$ 208,632	Regular Education:	66.370	7,263,979	\$ 139,841
Special Education:	17.255	1,305,882	3,761	Special Education:	16.444	1,281,779	1,651
Vocational Education:	0.800	89,176	1,028	Vocational Education:	0.600	66,881	3,033
Extra Curricular Education:	-	106,464	-	Extra Curricular Education:	-	98,945	-
Culturally & Linguistically Diverse:	4.000	445,878	1,197	Culturally & Linguistically Diverse:	0.600	66,881	-
Talented & Gifted Education:	0.466	34,277	-	Talented & Gifted Education:	0.399	31,258	-
Student Services:	5.700	660,918	504	Student Services:	4.000	502,249	1,925
Instructional Staff Support:	-	-	10,728	Instructional Staff Support:	-	-	4,395
Library Services:	2.000	179,911	-	Library Services:	1.750	159,484	-
School Administration:	13.500	1,425,623	16,700	School Administration:	10.500	1,206,242	5,218
Operations and Maintenance:	11.000	630,303	27,000	Operations and Maintenance:	9.500	578,366	14,737
Health Room:	-	-	-	Health Room:	-	-	-
Utilities:	-	324,791	-	Utilities:	-	274,204	-
<b>TOTALS:</b>	<b>146.461</b>	<b>\$ 15,255,267</b>	<b>\$ 269,550</b>	<b>TOTALS:</b>	<b>110.163</b>	<b>\$ 11,530,268</b>	<b>\$ 170,800</b>

320 CENTAURUS HIGH SCHOOL				330 FAIRVIEW HIGH SCHOOL			
	Staff	Total Budget \$11,893,361 non-SRA	SRA		Staff	Total Budget \$14,328,939 non-SRA	SRA
Regular Education:	66.680	7,327,376	\$ 163,045	Regular Education:	86.520	9,480,205	\$ 152,415
Special Education:	18.070	1,301,914	4,372	Special Education:	15.568	1,119,884	4,600
Vocational Education:	0.600	66,881	5,876	Vocational Education:	0.200	22,294	500
Extra Curricular Education:	-	103,958	-	Extra Curricular Education:	-	129,018	-
Culturally & Linguistically Diverse:	2.600	289,819	1,568	Culturally & Linguistically Diverse:	1.200	133,763	-
Talented & Gifted Education:	1.391	153,162	1,255	Talented & Gifted Education:	0.461	34,051	3,000
Student Services:	4.400	466,336	998	Student Services:	5.600	606,653	2,000
Instructional Staff Support:	-	-	8,907	Instructional Staff Support:	-	-	16,000
Library Services:	1.750	140,151	-	Library Services:	2.000	142,803	-
School Administration:	10.000	1,052,267	2,946	School Administration:	13.500	1,366,409	4,960
Operations and Maintenance:	8.000	499,657	19,458	Operations and Maintenance:	11.400	672,191	15,915
Health Room:	-	-	-	Health Room:	-	-	-
Utilities:	-	283,415	-	Utilities:	-	422,278	-
<b>TOTALS:</b>	<b>113.491</b>	<b>\$ 11,684,936</b>	<b>\$ 208,425</b>	<b>TOTALS:</b>	<b>136.449</b>	<b>\$ 14,129,549</b>	<b>\$ 199,390</b>

350 NEW VISTA HIGH SCHOOL				360 MONARCH HIGH SCHOOL			
	Staff	Total Budget \$3,027,782 non-SRA	SRA		Staff	Total Budget \$11,790,633 non-SRA	SRA
Regular Education:	14.260	1,561,615	\$ 31,703	Regular Education:	67.830	7,421,400	\$ 107,290
Special Education:	2.000	212,835	301	Special Education:	17.887	1,348,770	1,306
Vocational Education:	-	-	-	Vocational Education:	0.800	89,176	7,800
Extra Curricular Education:	-	72,678	-	Extra Curricular Education:	-	108,970	-
Culturally & Linguistically Diverse:	0.200	22,294	-	Culturally & Linguistically Diverse:	0.600	66,881	450
Talented & Gifted Education:	0.240	24,096	-	Talented & Gifted Education:	0.416	32,023	350
Student Services:	1.000	123,793	171	Student Services:	3.700	437,890	300
Instructional Staff Support:	-	-	350	Instructional Staff Support:	-	-	7,314
Library Services:	1.375	114,301	-	Library Services:	1.750	171,947	1,000
School Administration:	4.550	581,310	1,297	School Administration:	10.500	1,084,656	19,081
Operations and Maintenance:	3.000	185,694	4,198	Operations and Maintenance:	9.600	604,517	8,629
Health Room:	-	-	-	Health Room:	-	-	-
Utilities:	-	91,146	-	Utilities:	-	270,883	-
<b>TOTALS:</b>	<b>26.625</b>	<b>\$ 2,989,762</b>	<b>\$ 38,020</b>	<b>TOTALS:</b>	<b>113.083</b>	<b>\$ 11,637,113</b>	<b>\$ 153,520</b>

## Our Schools (continued)

### High Schools (9-12)

440 ARAPAHOE RIDGE HIGH SCH				
	Staff	Total Budget \$1,974,169		
		non-SRA	SRA	
Regular Education:	7.490	834,906	\$	21,880
Special Education:	0.700	74,492		-
Vocational Education:	-	-		-
Extra Curricular Education:	-	22,555		-
Culturally & Linguistically Diverse:	0.800	89,176		-
Talented & Gifted Education:	0.013	586		-
Student Services:	2.000	206,318		300
Instructional Staff Support:	-	-		1,000
Library Services:	-	-		-
School Administration:	5.200	621,096		500
Operations and Maintenance:	1.000	54,284		8,100
Health Room:	-	-		-
Utilities:	-	38,976		-
<b>TOTALS:</b>	<b>17.203</b>	<b>\$ 1,942,389</b>	<b>\$</b>	<b>31,780</b>



# BOULDER VALLEY SCHOOL DISTRICT

## FINANCIAL SECTION

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## All Funds

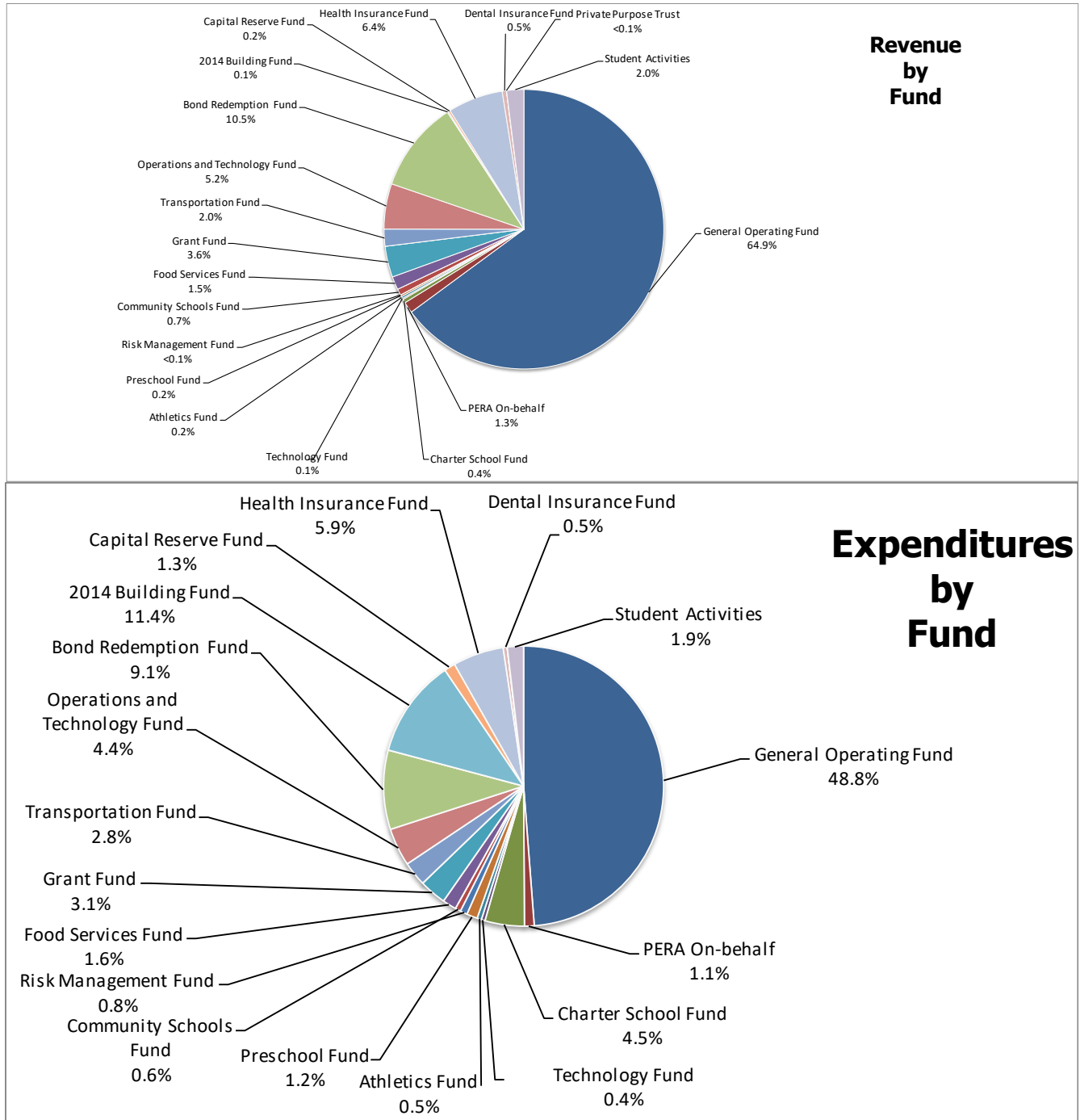
### Summary

	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
Beginning Balance	\$ 307,927,057	\$ 393,090,340	\$ 270,510,859	\$ 337,800,410	\$ 238,030,703
Revenues	687,451,502	493,236,865	681,841,892	546,715,006	543,143,925
Transfers In	44,118,309	47,420,020	51,776,943	54,105,938	51,513,012
Total Resources	1,039,496,868	933,747,225	1,004,129,694	938,621,354	832,687,640
Expenditures	602,288,220	615,816,345	614,515,337	646,484,713	625,133,679
Emergency Reserves	-	-	-	-	32,909,898
Transfers Out	44,118,309	47,420,020	51,776,943	54,105,938	51,513,012
Total Uses	646,406,529	663,236,365	666,292,280	700,590,651	709,556,589
Ending Balance	\$ 393,090,339	\$ 270,510,860	\$ 337,837,414	\$ 238,030,703	\$ 123,131,051

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

## All Funds (continued)

The following charts show that of the district's 19 active funds, the General Operating Fund accounts for nearly 65.0 percent of all revenues, while all other funds combined make up the difference. Nearly 49.0 percent of all district expenditures come from the General Operating Fund, with 51.0 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

	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 28,588,991	\$ 34,597,631	\$ 40,189,736	\$ 43,442,449	\$ 34,009,181
PERA On-behalf	-	-	-	-	-
Charter School Fund	5,239,170	6,194,576	6,577,311	8,609,908	8,663,041
Technology Fund	2,304,185	2,381,340	2,197,175	2,307,552	2,408,331
Athletics Fund	267,137	423,047	485,249	274,411	135,001
Preschool Fund	447,346	377,235	525,333	803,233	345,994
Risk Management Fund	276,240	160,229	640,179	715,031	683,360
Community Schools Fund	2,144,604	3,370,524	3,660,653	3,008,827	2,414,869
CPP Fund	252,147	218,264	-	-	-
Food Services Fund	163,068	198,072	271,237	177,638	140,585
Grant Fund	-	-	-	-	-
Transportation Fund	437,017	883,459	1,010,191	1,058,330	1,010,740
Operations and Technology Fund	-	1,679,595	4,624,117	13,077,142	22,271,746
Bond Redemption Fund	38,491,424	48,173,528	44,961,935	49,553,956	49,374,442
2014 Building Fund	213,889,151	279,402,989	149,279,877	196,777,138	97,893,498
Capital Reserve Fund	914,221	1,121,460	2,849,151	5,346,486	6,119,413
Health Insurance Fund	7,577,313	6,600,080	6,010,279	4,876,987	4,638,058
Dental Insurance Fund	690,020	652,120	603,143	665,213	561,335
Private Purpose Trust	2,725,467	2,980,627	3,928,091	1,357,907	1,362,907
Student Activities	3,519,556	3,675,564	2,697,202	5,748,202	5,998,202
<b>GRAND TOTAL:</b>	<b>\$ 307,927,057</b>	<b>\$ 393,090,340</b>	<b>\$ 270,510,859</b>	<b>\$ 337,800,410</b>	<b>\$ 238,030,703</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.





## All Funds (continued)

### Revenue Summary

	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 309,685,947	\$ 323,821,590	\$ 336,089,642	\$ 355,465,916	\$ 352,491,194
PERA On-behalf	-	-	6,055,941	7,000,000	7,000,000
Charter School Fund	4,382,655	2,423,437	3,681,587	2,461,661	2,351,134
Technology Fund	433,680	192,857	423,716	520,177	774,156
Athletics Fund	1,274,414	\$1,267,290	1,246,578	\$837,550	1,227,214
Preschool Fund	1,496,141	1,434,535	1,443,540	844,547	1,145,598
Risk Management Fund	111,945	227,296	100,121	167,000	55,635
Community Schools Fund	8,295,148	8,622,926	8,659,524	4,375,110	3,917,820
CPP Fund	-	-	-	-	-
Food Services Fund	7,668,522	7,822,621	7,695,095	7,770,755	8,283,307
Grant Fund	12,042,037	11,530,966	11,165,121	19,500,000	19,500,000
Transportation Fund	10,863,886	10,919,259	10,860,112	10,606,096	10,714,802
Operations and Technology Fund	9,839,777	17,901,870	24,379,824	29,021,664	28,500,000
Bond Redemption Fund	52,569,275	54,187,169	55,305,616	57,284,386	57,185,000
2014 Building Fund	221,128,144	4,087,115	164,269,062	3,328,000	680,000
Capital Reserve Fund	2,075,427	304,653	638,522	1,574,715	1,199,219
Health Insurance Fund	28,848,634	30,706,676	33,205,263	33,927,254	34,595,890
Dental Insurance Fund	2,355,520	2,395,807	2,558,725	2,585,175	2,677,956
Private Purpose Trust	4,694,323	6,475,856	8,185,042	45,000	45,000
Student Activities	9,686,027	8,914,942	5,878,861	9,400,000	10,800,000
<b>GRAND TOTAL:</b>	<b>\$ 687,451,502</b>	<b>\$ 493,236,865</b>	<b>\$ 681,841,892</b>	<b>\$ 546,715,006</b>	<b>\$ 543,143,925</b>

## All Funds (continued)

### Transfers In Summary

	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 1,202,756	\$ 1,034,274	\$ 1,069,228	\$ 150,000	\$ 150,000
PERA On-behalf	-	-	-	-	-
Charter School Fund	22,503,190	22,907,095	24,608,459	25,913,939	26,225,351
Technology Fund	1,637,089	1,857,137	1,704,966	1,579,097	1,334,546
Athletics Fund	2,000,870	2,016,328	2,070,254	2,022,716	1,934,981
Preschool Fund	3,818,922	4,129,168	6,662,990	6,582,989	6,585,418
Risk Management Fund	4,396,679	4,463,245	4,354,366	4,652,227	4,854,066
Community Schools Fund	-	-	-	-	-
CPP Fund	1,709,108	1,764,210	-	-	-
Food Services Fund	595,446	857,616	1,162,851	1,633,673	1,716,539
Grant Fund	-	-	-	-	-
Transportation Fund	4,410,268	4,387,845	4,972,376	5,652,826	6,910,633
Operations and Technology Fund	-	-	-	-	-
Bond Redemption Fund	-	-	-	-	-
2014 Building Fund	-	-	-	-	-
Capital Reserve Fund	1,843,981	4,003,102	5,171,453	5,918,471	1,801,478
Health Insurance Fund	-	-	-	-	-
Dental Insurance Fund	-	-	-	-	-
Private Purpose Trust	-	-	-	-	-
Student Activities	-	-	-	-	-
<b>GRAND TOTAL:</b>	<b>\$ 44,118,309</b>	<b>\$ 47,420,020</b>	<b>\$ 51,776,943</b>	<b>\$ 54,105,938</b>	<b>\$ 51,513,012</b>



## All Funds (continued)

### Expenditure Summary

	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
<b>UND:</b>					
General Operating Fund	\$ 262,010,850	\$ 273,924,353	\$ 284,653,480	\$ 311,226,721	\$ 304,970,131
PERA On-behalf	-	-	6,055,941	7,000,000	7,000,000
Charter School Fund	25,930,439	24,947,797	26,257,449	28,322,467	28,434,856
Technology Fund	1,993,614	2,234,159	2,018,305	1,998,495	2,654,122
Athletics Fund	3,119,374	\$3,221,416	3,527,670	\$2,999,676	\$3,201,160
Preschool Fund	5,385,175	5,415,605	7,773,592	7,836,300	7,791,787
Risk Management Fund	4,624,635	4,210,591	4,379,635	4,850,898	5,134,001
Community Schools Fund	5,866,472	6,298,523	6,842,122	4,734,068	4,010,045
CPP Fund	1,696,651	1,936,134	-	-	-
Food Services Fund	8,228,964	8,607,072	8,951,545	9,441,481	9,964,737
Grant Fund	12,042,037	11,530,966	11,165,121	19,500,000	19,500,000
Transportation Fund	14,827,712	15,180,371	15,784,349	16,306,512	17,581,297
Operations and Technology Fund	8,160,182	14,957,348	15,926,799	19,827,060	27,350,603
Bond Redemption Fund	42,887,171	57,398,762	50,713,595	57,463,900	57,174,000
2014 Building Fund	155,614,306	134,210,227	116,771,801	102,211,640	71,050,327
Capital Reserve Fund	3,712,169	2,580,064	3,312,640	6,720,259	7,989,475
Health Insurance Fund	29,825,867	31,296,477	34,338,555	34,166,183	36,731,319
Dental Insurance Fund	2,393,420	2,444,784	2,496,655	2,689,053	2,855,819
Private Purpose Trust	4,439,163	5,528,392	7,526,414	40,000	40,000
Student Activities	9,530,019	9,893,304	6,019,669	9,150,000	11,700,000
<b>IRAND TOTAL:</b>	<b>\$ 602,288,220</b>	<b>\$ 615,816,345</b>	<b>\$ 614,515,337</b>	<b>\$ 646,484,713</b>	<b>\$ 625,133,679</b>

## All Funds (continued)

### Reserves Summary

	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ -	\$ -	\$ -	\$ -	\$ 22,417,336
PERA On-behalf	-	-	-	-	-
Charter School Fund	-	-	-	-	845,984
Technology Fund	-	-	-	-	884,119
Athletics Fund	-	-	-	-	96,036
Preschool Fund	-	-	-	-	233,754
Risk Management Fund	-	-	-	-	459,060
Community Schools Fund	-	-	-	-	120,301
CPP Fund	-	-	-	-	-
Food Services Fund	-	-	-	-	175,694
Grant Fund	-	-	-	-	-
Transportation Fund	-	-	-	-	1,054,878
Operations and Technology Fund	-	-	-	-	2,255,000
Bond Redemption Fund	-	-	-	-	-
2014 Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	1,130,635
Health Insurance Fund	-	-	-	-	2,502,629
Dental Insurance Fund	-	-	-	-	383,472
Private Purpose Trust	-	-	-	-	-
Student Activities	-	-	-	-	351,000
<b>GRAND TOTAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,909,898</b>



## All Funds (continued)

### Transfers Out Summary

	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 42,869,213	\$ 45,339,406	\$ 49,252,677	\$ 53,822,463	\$ 51,311,543
PERA On-behalf	-	-	-	-	-
Charter School Fund	-	-	-	-	-
Technology Fund	-	-	-	-	-
Athletics Fund	-	-	-	-	-
Preschool Fund	-	-	55,038	48,475	51,469
Risk Management Fund	-	-	-	-	-
Community Schools Fund	1,202,756	2,034,274	2,469,228	235,000	150,000
CPP Fund	46,340	46,340	-	-	-
Food Services Fund	-	-	-	-	-
Grant Fund	-	-	-	-	-
Transportation Fund	-	-	-	-	-
Operations and Technology Fund	-	-	-	-	-
Bond Redemption Fund	-	-	-	-	-
2014 Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	-
Health Insurance Fund	-	-	-	-	-
Dental Insurance Fund	-	-	-	-	-
Private Purpose Trust	-	-	-	-	-
Student Activities	-	-	-	-	-
<b>GRAND TOTAL:</b>	<b>\$ 44,118,309</b>	<b>\$ 47,420,020</b>	<b>\$ 51,776,943</b>	<b>\$ 54,105,938</b>	<b>\$ 51,513,012</b>

## All Funds (continued)

### Ending Fund Balance Summary

	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 34,597,631	\$ 40,189,736	\$ 43,442,449	\$ 34,009,181	\$ 7,951,365
PERA On-behalf	-	-	-	-	-
Charter School Fund	6,194,576	6,577,311	8,609,908	8,663,041	7,958,686
Technology Fund	2,381,340	2,197,175	2,307,552	2,408,331	978,792
Athletics Fund	423,047	485,249	274,411	135,001	-
Preschool Fund*	377,234	525,333	803,233	345,994	-
Risk Management Fund	160,229	640,179	715,031	683,360	-
Community Schools Fund	3,370,524	3,660,653	3,008,827	2,414,869	2,052,343
CPP Fund	218,264	-	-	-	-
Food Services Fund	198,072	271,237	177,638	140,585	-
Grant Fund**	-	-	-	-	-
Transportation Fund	883,459	1,010,192	1,058,330	1,010,740	-
Operations and Technology Fund	1,679,595	4,624,117	13,077,142	22,271,746	21,166,143
Bond Redemption Fund	48,173,528	44,961,935	49,553,956	49,374,442	49,385,442
2014 Building Fund	279,402,989	149,279,877	196,777,138	97,893,498	27,523,171
Capital Reserve Fund	1,121,460	2,849,151	5,346,486	6,119,413	-
Health Insurance Fund	6,600,080	6,010,279	4,876,987	4,638,058	-
Dental Insurance Fund	652,120	603,143	665,213	561,335	-
Private Purpose Trust	2,980,627	3,928,091	4,586,719	1,362,907	1,367,907
Student Activities	3,675,564	2,697,202	2,556,394	5,998,202	4,747,202
<b>GRAND TOTAL:</b>	<b>\$ 393,090,339</b>	<b>\$ 270,510,860</b>	<b>\$ 337,837,414</b>	<b>\$ 238,030,703</b>	<b>\$ 123,131,051</b>

\*The Preschool and CPP Funds were consolidated effective 2018-19.

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



## All Funds (continued)

### Summary of Fund Balance Changes

	2020-21 Beginning Fund Balance	2020-21 Reserves	2020-21 Net Beginning Fund Balance	2020-21 Ending Fund Balance	Net Change	% Net Change
<b>FUND:</b>						
General Operating Fund	\$ 34,009,181	\$ 22,417,336	\$ 11,591,845	\$ 7,951,365	\$ (3,640,480)	-31%
PERA On-behalf	-	-	-	-	-	0%
Charter School Fund	8,663,041	845,984	7,817,057	7,958,686	141,629	2%
Technology Fund	2,408,331	884,119	1,524,212	978,792	(545,420)	-36%
Athletics Fund	135,001	96,036	38,965	-	(38,965)	-100%
Preschool Fund	345,994	233,754	112,240	-	(112,240)	-100%
Risk Management Fund	683,360	459,060	224,300	-	(224,300)	-100%
Community Schools Fund	2,414,869	120,301	2,294,568	2,052,343	(242,225)	-11%
CPP Fund	-	-	-	-	-	0%
Food Services Fund	140,585	175,694	(35,109)	-	35,109	-100%
Grant Fund	-	-	-	-	-	0%
Transportation Fund	1,010,740	1,054,878	(44,138)	-	44,138	-100%
Operations and Technology Fund	22,271,746	2,255,000	20,016,746	21,166,143	1,149,397	6%
Bond Redemption Fund	49,374,442	-	49,374,442	49,385,442	11,000	0%
2014 Building Fund	97,893,498	-	97,893,498	27,523,171	(70,370,327)	-72%
Capital Reserve Fund	6,119,413	1,130,635	4,988,778	-	(4,988,778)	-100%
Health Insurance Fund	4,638,058	2,502,629	2,135,429	-	(2,135,429)	-100%
Dental Insurance Fund	561,335	383,472	177,863	-	(177,863)	-100%
Private Purpose Trust	1,362,907	-	1,362,907	1,367,907	5,000	0%
Student Activities	5,998,202	351,000	5,647,202	4,747,202	(900,000)	-16%
<b>GRAND TOTAL:</b>	<b>\$ 238,030,703</b>	<b>\$ 32,909,898</b>	<b>\$ 205,120,805</b>	<b>\$ 123,131,051</b>	<b>\$ (81,989,754)</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.

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

**Operations & Technology Fund** – Fund balance carryover funds is for an identified project related to a required ERP system upgrade.

**2014 Building Fund** – Fund balance represents bond proceeds that continue to be spent down on capital improvements as planned within the 2014 Educational Facilities Master Plan.

**Capital Reserve Fund** - Fund balance represents the carryover of one-time funds for capital improvement projects throughout the district. The capital improvement projects primarily include building renovations and improvements.

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

**Student Activities Fund** - Fund balance was generated in part due to a reduction in expenditures as a result of the COVID-19 closure late in 2019-20, and will be used to support the same student activities in 2020-21.

### Budgeted Expenditures per Student

FUND:	2019-20		2020-21	
	Budgeted Expenditures	Budgeted Expenditures	Budgeted Expenditures	Budgeted Expenditures
		Per Student FTE		Per Student FTE
Operating Funds	\$ 377,500,722	\$ 12,458	\$ 363,196,102	\$ 12,070
Grant Fund	19,500,000	644	19,500,000	648
Special Revenue Funds	46,278,474	1,527	54,896,637	1,824
Internal Service Funds*	36,638,692	1,209	39,587,138	1,316
Bond Redemption Fund	57,468,900	1,897	57,174,000	1,900
Capital Project Funds	127,054,733	4,193	79,039,802	2,627
Fiduciary Funds	11,640,000	384	11,740,000	390
<b>Total Budget</b>	<b>\$ 676,081,521</b>	<b>\$ 22,311</b>	<b>\$625,133,679</b>	<b>\$ 20,774</b>
<b>BUDGETED ENROLLMENT:</b>	<b>2019-20</b>		<b>2020-21</b>	
Student Enrollment	30,718		30,499	
Student FTE	30,302.4		30,092.0	

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



## All Funds (continued)

### Authorized FTE Summary

LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-224 Other Teachers	230-239 Psych OT/PT/SW Nurse	320-357 Profes'nl Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
101 CURR DEPT - ELEM LEVEL	-	-	-	6.483	-	-	-	-	-	-	-	6.483
102 RESERVES - ELEM LEVEL	-	-	0.009	18.212	0.620	-	-	-	9.369	1.259	-	29.469
119 BEAR CREEK ELEMENTARY	-	1.000	-	19.002	2.000	-	-	-	6.085	2.000	2.000	32.087
120 BIRCH ELEMENTARY	-	1.000	-	20.907	1.500	-	-	-	5.511	2.188	2.000	33.106
124 COLUMBINE ELEMENTARY	-	1.000	1.000	28.790	2.500	-	-	-	3.947	2.250	2.500	41.987
127 CREST VIEW ELEMENTARY	-	1.000	1.000	28.668	2.500	-	-	-	5.433	2.250	2.750	43.601
130 DOUGLASS ELEMENTARY	-	1.000	-	21.042	2.000	-	-	-	4.648	2.000	2.500	33.190
131 SANCHEZ ELEMENTARY	-	1.000	1.000	26.040	2.500	-	-	-	4.865	1.875	2.250	39.530
132 EISENHOWER ELEMENTARY	-	1.000	-	23.250	2.000	-	-	-	6.768	2.000	2.500	37.518
134 EMERALD ELEMENTARY	-	1.000	-	24.342	2.000	-	-	-	4.538	2.125	2.500	36.505
136 FLAT IRONS ELEMENTARY	-	1.000	-	12.000	1.000	-	-	-	2.168	2.000	2.000	20.168
138 FOOTHILL ELEMENTARY	-	1.000	-	24.250	2.000	-	-	-	7.511	2.125	3.000	39.886
141 GOLD HILL ELEMENTARY	-	0.100	-	2.368	-	-	-	-	0.200	0.514	0.250	3.432
144 HEATHERWOOD ELEMENTARY	-	1.000	-	17.271	1.000	-	-	-	6.589	2.000	2.000	29.860
147 JAMESTOWN ELEMENTARY	-	0.100	-	2.268	-	-	-	-	0.100	0.500	0.250	3.218
150 KOHL ELEMENTARY	-	1.000	0.500	18.772	1.500	-	-	-	6.620	2.125	2.500	33.017
153 LAFAYETTE ELEMENTARY	-	1.000	-	23.770	3.000	-	-	-	7.403	2.250	2.500	39.923
154 RYAN ELEMENTARY	-	1.000	1.000	27.670	2.000	-	-	-	8.079	2.125	2.000	43.874
156 FIRESIDE ELEMENTARY	-	1.000	-	25.540	2.000	-	-	-	7.612	2.375	2.500	41.027
157 LOUISVILLE ELEMENTARY	-	1.000	0.500	27.668	2.000	-	-	-	11.152	2.125	2.500	46.945
158 COAL CREEK ELEMENTARY	-	1.000	-	22.000	2.000	-	-	-	6.071	2.000	2.000	35.071
161 BCSIS	-	1.000	-	16.751	1.000	-	-	-	2.530	2.000	1.250	24.531
164 CREEKSIDE ELEMENTARY	-	1.000	-	21.792	1.500	-	-	-	7.748	2.125	2.000	36.165
166 MESA ELEMENTARY	-	1.000	-	15.501	1.000	-	-	-	5.625	2.000	2.000	27.126
169 NEDERLAND ELEMENTARY	-	1.000	-	16.521	1.500	-	-	-	4.325	2.000	2.500	27.846
180 PIONEER ELEMENTARY	-	1.000	0.500	29.458	2.000	-	-	-	5.441	2.375	3.000	43.774
185 SUPERIOR ELEMENTARY	-	1.000	-	25.168	2.000	-	-	-	6.535	2.125	2.750	39.578
190 UNIVERSITY HILL ELEM	-	1.000	0.500	31.290	2.000	-	-	-	4.782	2.875	2.750	45.197
192 HIGH PEAKS ELEMENTARY	-	1.000	-	15.811	1.000	-	-	-	2.427	1.750	1.250	23.238
193 COMMUNITY MONTESSORI	-	1.000	-	16.501	1.000	-	-	-	5.646	2.000	2.000	28.147
196 WHITTIER ELEMENTARY	-	1.000	-	23.202	2.000	-	-	-	3.497	2.000	2.000	33.699
<b>1 ELEMENTARY SCHOOLS TOTAL</b>	-	<b>27.200</b>	<b>6.009</b>	<b>632.308</b>	<b>49.120</b>	-	-	-	<b>163.225</b>	<b>59.336</b>	<b>62.000</b>	<b>999.198</b>
201 CURR DEPT - MIDDLE LEVEL	-	-	-	13.106	-	-	-	-	-	-	-	13.106
202 RESERVES - MIDDLE LEVEL	-	-	-	2.567	-	-	-	-	0.413	-	-	2.980
225 BROOMFIELD HEIGHTS MIDDLE	-	1.000	1.000	30.830	3.000	-	-	-	8.557	3.000	3.000	50.387
230 MANHATTAN MIDDLE	-	1.000	1.000	26.840	3.000	-	-	-	4.831	3.000	3.000	42.671
240 CASEY MIDDLE	-	1.000	1.000	34.770	3.000	-	-	-	3.311	3.000	3.500	49.581
250 CENTENNIAL MIDDLE	-	1.000	1.000	32.170	3.000	-	-	-	2.107	3.000	3.500	45.777
252 ANGEVINE MIDDLE	-	1.000	2.000	40.350	4.000	-	-	-	7.151	3.000	3.750	61.251
254 LOUISVILLE MIDDLE	-	1.000	1.000	32.170	3.000	-	-	-	4.682	3.000	3.250	48.102
260 PLATT MIDDLE	-	1.000	1.000	26.500	3.000	-	-	-	5.068	3.000	3.750	43.318
270 SOUTHERN HILLS MIDDLE	-	1.000	1.000	25.000	3.000	-	-	-	5.473	3.000	3.000	41.473
<b>2 MIDDLE SCHOOLS TOTAL</b>	-	<b>8.000</b>	<b>9.000</b>	<b>264.303</b>	<b>25.000</b>	-	-	-	<b>41.593</b>	<b>24.000</b>	<b>26.750</b>	<b>398.646</b>
301 CURR DEPT - SENIOR LEVEL	-	-	-	7.225	-	-	-	-	-	-	-	7.225
302 RESERVES - SENIOR LEVEL	-	-	-	10.706	0.001	-	-	0.087	0.457	-	-	11.251
310 BOULDER HIGH	-	1.000	4.000	101.780	5.900	-	-	1.000	16.781	8.500	7.500	146.461
315 BROOMFIELD HIGH	-	1.000	3.000	73.800	4.500	-	-	0.750	13.613	6.500	7.000	110.163
320 CENTAURUS HIGH	-	1.000	3.000	74.890	5.600	-	-	0.750	16.251	6.000	6.000	113.491
330 FAIRVIEW HIGH	-	1.000	4.000	90.610	6.400	-	-	1.000	16.939	8.500	8.000	136.449
350 NEW VISTA HIGH	-	1.000	0.800	16.240	2.000	-	-	0.375	0.960	2.750	2.500	26.625
360 MONARCH HIGH	-	1.000	3.000	75.280	4.700	-	-	0.750	14.853	6.500	7.000	113.083
<b>3 SENIOR HIGH SCHOOLS TOTAL</b>	-	<b>6.000</b>	<b>17.800</b>	<b>450.531</b>	<b>29.101</b>	-	-	<b>4.712</b>	<b>79.854</b>	<b>38.750</b>	<b>38.000</b>	<b>664.748</b>
440 ARAPAHOE RIDGE HIGH	-	1.000	1.000	8.990	1.000	-	-	-	2.013	3.200	-	17.203
461 BOULDER UNIVERSAL	-	-	1.000	5.350	0.600	-	3.000	-	-	1.800	-	11.750
490 TECHNICAL ED CENTER	-	-	-	13.500	1.000	-	-	-	0.500	1.800	4.500	21.300
<b>4 VOCATIONAL/TECHNICAL SCHOOLS TOTAL</b>	-	<b>1.000</b>	<b>2.000</b>	<b>27.840</b>	<b>2.600</b>	-	<b>3.000</b>	-	<b>2.513</b>	<b>6.800</b>	<b>4.500</b>	<b>50.253</b>
502 MONARCH K-8	-	1.000	2.000	41.132	3.500	-	-	-	11.504	4.000	3.500	66.636
503 NEDERLAND MIDDLE/SENIOR	-	1.000	1.000	18.774	2.000	-	-	0.375	5.001	3.500	3.000	34.650
505 ASPEN CREEK K-8	-	1.000	2.000	45.600	3.500	-	-	-	12.039	4.125	4.000	72.264
506 ELDORADO K-8	-	1.000	2.000	41.022	3.500	-	-	-	6.924	4.000	4.000	62.446
509 ERIE K-8	-	1.000	2.000	35.413	3.000	-	-	-	7.685	4.313	3.750	57.161
590 SUMMER SCHOOL	-	-	-	-	-	-	0.500	-	-	-	-	0.500
595 ALTERNATIVE LEARNING OPTIONS	-	-	-	-	-	-	1.000	-	-	-	-	1.000
<b>5 COMBINATION SCHOOLS TOTAL</b>	-	<b>5.000</b>	<b>9.000</b>	<b>181.941</b>	<b>15.500</b>	-	<b>1.500</b>	<b>0.375</b>	<b>43.153</b>	<b>19.938</b>	<b>18.250</b>	<b>294.657</b>



## All Funds (continued)

### Authorized FTE Summary (continued)

LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-224 Other Teachers	230-239 Psych OT/PT/SW	320-357 Profes'nl Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
602 SUPERINTENDENT'S OFFICE	1.000	-	-	-	-	-	0.600	-	-	1.200	-	2.800
604 LEGAL COUNSEL OFFICE	-	-	-	-	-	-	1.800	-	-	1.000	-	2.800
605 CURRICULUM, ASSESSMENT & INSTR	4.000	-	-	-	2.000	-	3.000	-	-	-	-	9.000
606 BUSINESS SERVICES DIVISION	1.000	-	-	-	-	-	-	-	-	1.000	-	2.000
607 STRATEGIC INITIATIVES	-	-	-	-	-	-	-	0.500	-	-	-	0.500
608 PLANNING & ASSESSMENT	2.000	-	-	-	-	-	3.000	0.500	-	1.000	-	6.500
609 VOCATIONAL ED ADMIN	1.000	-	-	-	-	-	-	-	-	-	-	1.000
610 PRESCHOOL	0.333	-	-	-	1.000	-	-	-	-	0.471	-	1.804
611 SPECIAL EDUCATION	4.000	-	-	14.880	15.250	94.067	1.000	-	26.559	4.100	-	159.856
612 READING	1.000	-	-	-	2.000	-	-	-	-	-	-	3.000
613 STUDENT SUCCESS	4.000	-	-	-	1.000	-	-	-	-	1.000	-	6.000
614 INSTITUTIONAL EQUITY	1.000	-	-	-	3.200	-	-	-	-	-	-	4.200
616 CULTURALLY & LINGUISTICALLY DIVERSE ED	1.000	-	-	1.080	2.000	-	-	-	-	1.000	-	5.080
621 EAST NETWORK	2.000	-	-	-	-	-	-	-	-	3.000	-	5.000
622 SOUTHWEST NETWORK	2.000	-	-	-	-	-	-	-	-	3.000	-	5.000
623 NORTHWEST NETWORK	2.000	-	-	-	-	-	-	-	-	3.000	-	5.000
624 STEM	2.000	-	-	-	1.000	-	-	-	-	-	-	3.000
628 BOARD OF EDUCATION	-	-	-	-	-	-	0.400	-	-	-	-	0.400
634 ENGLISH LANGUAGE DEVELOPMENT	1.000	-	-	-	2.000	-	-	-	-	-	-	3.000
635 DISTRICT-WIDE INSTRUCTION	1.000	-	-	-	-	-	10.000	-	-	-	-	11.000
637 SCIENCE	-	-	-	-	-	-	-	-	-	1.500	-	1.500
640 OPERATIONAL SERVICES	0.500	-	-	-	-	-	1.863	0.800	-	0.500	-	3.663
642 MAINTENANCE & OPERATIONS	2.000	-	-	-	-	-	5.000	-	-	1.000	48.000	56.000
643 ENVIRONMENTAL SERVICES	1.000	-	-	-	-	-	3.000	-	-	1.000	18.600	23.600
668 COMMUNICATION SERVICES	1.000	-	-	-	-	-	1.000	1.000	-	1.000	-	4.000
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	-	-	-	-	-	2.500	-	-	-	-	3.500
687 HUMAN RESOURCES	4.100	-	-	-	1.000	-	8.200	1.000	-	4.500	-	18.800
688 BUDGET SERVICES	1.000	-	-	-	-	-	6.000	-	-	-	-	7.000
689 INFORMATION TECHNOLOGY	6.000	-	-	-	-	-	1.000	42.000	-	2.000	-	51.000
690 FINANCE & ACCOUNTING	0.600	-	-	-	-	-	8.250	-	-	5.625	-	14.475
695 PURCHASING	1.000	-	-	-	-	-	1.000	-	-	3.000	-	5.000
698 HEALTH SERVICES	1.000	-	-	-	1.000	14.300	3.000	1.000	1.800	1.781	-	23.881
<b>6 CENTRALIZED SERVICES TOTAL</b>	<b>51.283</b>	<b>-</b>	<b>-</b>	<b>15.960</b>	<b>31.450</b>	<b>108.367</b>	<b>62.613</b>	<b>47.800</b>	<b>28.359</b>	<b>44.677</b>	<b>66.600</b>	<b>457.109</b>
791 MATERIALS MANAGEMENT	-	-	-	-	-	-	3.000	-	-	-	6.000	9.000
792 PRINT SHOP	-	-	-	-	-	-	-	0.750	-	-	2.000	2.750
<b>7 SERVICE CENTERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3.000</b>	<b>0.750</b>	<b>-</b>	<b>-</b>	<b>8.000</b>	<b>11.750</b>
809 DISTRICT ALLOCATIONS	-	-	-	-	1.500	-	-	-	0.313	-	-	1.813
<b>8 DISTRICT-WIDE COSTS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.313</b>	<b>-</b>	<b>-</b>	<b>1.813</b>
925 SUMMIT CHARTER	-	-	-	-	-	-	-	-	-	-	1.750	1.750
932 BOULDER PREP CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
954 JUSTICE HIGH CHARTER	-	-	-	1.000	-	-	-	-	-	-	0.500	1.500
971 EDUCATION CENTER BUILDING	-	-	-	-	-	-	-	-	-	-	4.000	4.000
973 MAPLETON EARLY CHILDHOOD CENTER	-	-	-	1.106	-	-	-	-	1.000	-	-	2.106
975 HALCYON	-	-	-	-	-	-	-	-	-	-	0.375	0.375
<b>9 OTHER OPERATIONAL UNITS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3.106</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.000</b>	<b>-</b>	<b>6.625</b>	<b>10.731</b>
<b>TOTAL GENERAL OPERATING FUND</b>	<b>51.283</b>	<b>47.200</b>	<b>43.809</b>	<b>1,575.989</b>	<b>154.271</b>	<b>108.367</b>	<b>70.113</b>	<b>53.637</b>	<b>360.010</b>	<b>193.501</b>	<b>230.725</b>	<b>2,888.905</b>
<b>OTHER DISTRICT FUNDS</b>												
17 PRESCHOOL FUND	1.667	-	-	25.334	-	7.970	2.000	-	47.545	5.154	1.000	90.670
18 RISK MANAGEMENT FUND	0.300	-	-	-	-	-	1.200	-	-	0.500	-	2.000
19 COMMUNITY SCHOOL PROGRAM	1.000	-	-	-	-	-	9.000	-	43.945	4.375	2.000	60.320
21 FOOD SERVICES FUND	1.000	-	-	-	-	-	11.750	-	-	2.000	92.213	106.963
22 GRANTS FUND	1.250	-	-	38.011	10.700	13.447	6.550	-	51.865	6.000	1.125	128.948
25 TRANSPORTATION FUND	1.000	-	-	-	-	-	7.620	-	35.000	18.500	218.750	280.870
42 2014 BUILDING FUND	2.750	-	-	-	1.000	-	8.863	1.200	-	1.500	-	15.313
66 HEALTH INSURANCE FUND	0.850	-	-	-	-	-	2.300	-	-	-	-	3.150
67 DENTAL INSURANCE FUND	0.150	-	-	-	-	-	0.300	-	-	-	-	0.450
<b>10 OTHER DISTRICT FUNDS TOTAL</b>	<b>9.967</b>	<b>-</b>	<b>-</b>	<b>63.345</b>	<b>11.700</b>	<b>21.417</b>	<b>49.583</b>	<b>1.200</b>	<b>178.355</b>	<b>38.029</b>	<b>315.088</b>	<b>688.684</b>
<b>CHARTER SCHOOL FUND</b>												
11 CHARTER SCHOOL FUND	-	1.000	1.000	20.210	2.833	-	1.000	-	2.866	2.620	-	31.529
925 SUMMIT CHARTER	-	-	-	9.500	3.000	-	0.500	-	-	0.500	-	13.500
952 HORIZONS K-8 CHARTER	-	1.000	1.000	26.200	1.000	-	0.680	-	9.200	2.505	2.000	43.585
954 JUSTICE HIGH CHARTER	-	1.000	0.800	3.000	-	-	-	-	-	0.500	-	5.300
956 PEAK TO PEAK CHARTER	8.000	3.000	2.900	87.230	10.000	-	11.600	-	19.475	7.638	7.913	157.756
<b>11 CHARTER SCHOOL FUND</b>	<b>8.000</b>	<b>6.000</b>	<b>5.700</b>	<b>146.140</b>	<b>16.833</b>	<b>-</b>	<b>13.780</b>	<b>-</b>	<b>31.541</b>	<b>13.763</b>	<b>9.913</b>	<b>251.670</b>
<b>ALL FUNDS GRAND TOTAL</b>	<b>69.250</b>	<b>53.200</b>	<b>49.509</b>	<b>1,785.474</b>	<b>182.804</b>	<b>129.784</b>	<b>133.476</b>	<b>54.837</b>	<b>569.906</b>	<b>245.293</b>	<b>555.726</b>	<b>3,829.259</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 and literacy and language support services are shown below. Staffing formulas are listed by type of employee. The School Discretionary Funds or School Resource Allocation (SRA) formula is also included.

- The district's budget methodology to allocate state and local funds to each Title I school ensures it receives all the state and local budget funds it would otherwise receive if it did not receive any Title I funding.
- BVSD assures that its budget methodology is compliant with the supplement, not supplant provisions within section 1118(b) of, and referenced throughout, the Every Student Succeeds Act.

*Staffing formulas may change each year depending upon available resources. Specific classroom staffing may vary because of site-based decisions.*

### Elementary Level

1. Principals: 1.0 Full Time Equivalent (FTE)/school (Small schools below 350 students may have multiple assignments and reduced FTE.)
2. Assistant Principals: Allocations are based on school needs and available FTE. K-8 Assistant Principal allocations are based on total school enrollment.

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

3. Classroom Teachers Class Size Formulas:  
All elementary schools are staffed using guideline ratio of 1:24.58 with adjustments made to accommodate individual grade levels. Guidelines for class size can be found in the BVEA negotiated agreement section C-6.

Elementary art, general music and physical education specialist allocations were updated in 2017-18 to reflect the work of a task force assigned to equalize specialist instruction time at the elementary level. A rotating ABC schedule, adopted to support the implementation of the Ideal School Day, includes equalized instruction time for all elementary specials. The terms of this agreement are outlined in the Memorandum of Understanding for Guidelines of Elementary Art, General Music and Physical Education Specialists. The allocation of .0556 FTE per section provides equalized instruction of 50 minutes per grade level classroom on a rotating ABC schedule.

4. Teacher Librarians: 1.0 FTE teacher librarian may be assigned to schools with over 350 K-5 student FTE and .50 FTE may be assigned to schools with enrollments under 350 student FTE.
5. Each school with an enrollment of 350+ K-5 students will be allocated a 1.0 FTE School Counselor; those with enrollments of 200-350 K-5 students be allocated a 0.50 FTE School Counselor. All Title schools and schools with poverty at 30 percent or above have been allocated a 1.0 FTE School Counselor. Gold Hill and Jamestown did not receive this resource.

6. School Clerical Support: Clerical FTE is allocated based on enrollment and includes office manager clerical FTE.

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

7. Custodians: The custodial formula for elementary schools is the sum of the building square footage/25,000; the custodial formula for K-8 schools is the sum of the building square footage/29,000. Rounding occurs at .250, .50, .750, and 1.0. The head custodian position is included within this allocation formula.

## School Allocation Formulas (continued)

### Elementary Level (continued)

8. Paraeducators:

Regular Paraprofessional: The para allocation was reset in 2018-19 to add a weighted student formula which provides added resources for students with a free and reduced lunch (FRL) status. The standard ratio of .0326 hours is allocated per student. Additional weight is added for students with a FRL status. The FRL student count receives a weighted enrollment of one and a half, providing 50 percent more for students with the FRL status. Schools with full day kindergarten receive an allocation of .50 or .25 paraprofessional FTE per section.

Health Room Paraprofessional:

.500 FTE for enrollment of 75 – 500

.600 FTE for enrollment greater than 501

9. Library Paraprofessional: 3.5 hours per day for schools with a .50 teacher librarian (adjustments made for schools at one site). Schools with a full time teacher librarian do not receive library paraprofessional FTE.

10. School Discretionary Funds: The SRA allocation was revised in 2018-19 to simplify the allocation process and provide a weighted formula designed to support student populations of poverty, English Language Learners, and Special Education. Student enrollment (heads) is used based on initial enrollment projections from BVSD Planning Office in the spring. Adjustments are made for actual enrollment and Special Demographics reported with official October count information in the fall. The school resource allocation (SRA) is allocated at \$65 per pupil. An allocation for Special Programs is given to Free and Reduced (FRL) of \$125, English Language Learners of \$25, and \$25 for Special Education. Schools with preschool programs will receive a per pupil amount of \$65 as well as \$25 per preschool student. All of these funds are totaled to comprise the SRA. Schools have the discretion to reallocate the funds within the total as long as they comply with state law and employee contracts.

*Elementary leadership enrollment numbers include kindergarten through fifth grade. Preschool allocations are staffed using independent formulas.*

### Middle Level

1. Principals: 1.0 FTE/school.

2. Assistant Principals: Assistant Principal 1.0 FTE; adjustments made for schools with above average FRL populations.

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

3. Classroom Teachers: 1.0 FTE teaching position per 22.99 students as a middle level average. In addition, 7.5 FTE are allocated to the 14 middle schools based on identified free and reduced lunch student counts. Boulder Universal is staffed with a student teacher ratio of 155 course offerings per 1.0 teacher FTE. The classroom teacher allocation includes art, music, and physical education teachers at the middle level. Guidelines for class size can be found in the BVEA negotiated agreement section C-5.

4. Teacher Librarians: 1.0 FTE teacher librarian may be assigned to schools with over 375 students and partial FTE may be assigned to schools with enrollments under 375 students or multi-level schools at one site.

5. Counselors: The formula was adjusted to a range in 2013-14. Total student enrollment ranges are as follows: 100-350 = .50 FTE; 351-400 = 1.0 FTE; 401-500 = 1.5 FTE; 501 and over = 2.0 FTE. Service is for 10 days beyond the regular teaching assignment.

## School Allocation Formulas (continued)

### Middle Level (continued)

6. School Clerical Support: Clerical FTE are allocated based on the size of each school; adjustments are made for schools with above average FRL populations.
 

Small (1-350)	1.0 – 1.50 FTE
Average (over 350)	2.5 – 3.00 FTE
7. Custodians: The custodial formula for middle schools is the sum of the building square footage/32,000; the custodial formula for K-8 schools is the sum of the building square footage/29,000. Rounding occurs at .250, .50, .750, and 1.0. The head custodian position is included within this allocation formula.
8. Paraeducators: The paraeducator allocation includes hours for regular programs and health rooms. Staffing is based on enrollment .01832 hours per student FTE. The overall average is approximately 1.062 paraeducator FTE per school.
9. Community Liaisons: 0.50 FTE at the following schools: Angevine, Broomfield Heights, Casey, Centennial and Manhattan.
10. School Discretionary Funds: The SRA allocation was revised in 2018-19 to simplify the allocation process and provide a weighted formula designed to support student populations of poverty, English Language Learners, and Special Education. Student enrollment (heads) is used based on initial enrollment projections from BVSD Planning Office in the spring. Adjustments are made for actual enrollment and Special Demographics reported with official October count information in the fall. The SRA is allocated at \$75 per pupil. An allocation for Special Programs is given to Free and Reduced (FRL) of \$125, English Language Development of \$25, and \$25 for Special Education. All of these funds are totaled to comprise the SRA. Schools have the discretion to reallocate the funds within the total as long as they comply with state law and employee contracts.

### High School

1. Principals: 1.0 FTE/school (Nederland Middle .5/Senior .5)
2. Assistant Principals:  
The formula is dependent on enrollment bands. Enrollment ranges of 1,000-1,800 receive 3.0 Assistant Principal FTE. Enrollment greater than 1,800 receives 4.0 Assistant Principal FTE. Schools with less than 1,000 students receive allocations based on individual site needs. These schools include Arapahoe Campus, Nederland, and New Vista.
3. Classroom Teachers Staffing Formula/Ratio:  
The base formula for most high school teacher FTE is 26.34:1. Small schools are staffed at the following ratios: Arapahoe Campus 20.34:1, Nederland 19.64:1 and New Vista 24.74:1. An additional 8.5 FTE is distributed based on identified free and reduced lunch student count. Boulder Universal is staffed with a student teacher ratio of 155 course offerings per 1.0 teacher FTE.

The classroom teacher allocations include art, music, and physical education teachers at the secondary level. Additional allocations are made for program needs i.e., International Baccalaureate, Advanced Placement, Hispanic Study Skills, and Career Technical Education classes. Class size caps for regular freshman and sophomore math and language arts classes enroll a maximum of 30 students per section. Additional guidelines for class size can be found in the BVEA negotiated agreement section C-5.



## School Allocation Formulas (continued)

### High School (continued)

4. Multicultural Leadership Class: .20 FTE teaching position per high school campus.
5. Connections: .50 FTE at Boulder, Broomfield, Centaurus, Fairview and Monarch.
6. Teacher Librarians:
  - 1.0 FTE at Boulder, Broomfield, Centaurus, Fairview, Monarch, New Vista
  - 0.50 FTE Nederland Senior
7. Counselors: 1.0 FTE per approximately 450 students. Service is for 10 days beyond the regular teaching assignment.
8. School Clerical Support: Clerical FTE are allocated based on the size of each school.
  - a. Small (100 -900) 2.0 - 3.0 FTE, Medium (901 -1,700) 5.5 - 6.5 FTE, Large (1,701-3,000) 7.0 - 9.0 FTE
  - b. Adjustments are made based on program needs.
9. Custodians: The custodial formula for high schools is the sum of the building square footage/33,000. Rounding occurs at .250, .50, .750, and 1.0. The head custodian position is included within this allocation formula.
10. Media Technicians: Allocation of media technician personnel is based upon the following chart:
 

Enrollment	Hours/ Week	FTE
0 – 949	15	0.375
950 – 1,700	32	0.750
1,701 – 2,000+	40	1.000
11. Paraeducators: Staffing is based on enrollment and .0104 hours per student FTE. The average is approximately 2.34 FTE for the larger schools and .28 FTE for smaller schools.
12. Pupil Services: 8.857 teacher FTE; allocation varies based on school needs.
13. Community Liaisons:
  - Arapahoe Ridge 1.0, Boulder 1.0, Broomfield 1.0, Centaurus 1.0, Fairview 1.0
14. Campus Monitors:
 

Arapahoe Ridge	1.0 FTE	Boulder	3.0 FTE	Broomfield	2.0 FTE
Centaurus	2.0 FTE	Fairview	3.0 FTE	Monarch	2.0 FTE
New Vista	0.5 FTE	Nederland	1.0 FTE		
15. School Discretionary Funds: The SRA allocation was revised in 2018-19 to simplify the allocation process and provide a weighted formula designed to support student populations of poverty, English Language Learners, and Special Education. Student enrollment (heads) is used based on initial enrollment projections from BVSD Planning Office in the spring. Adjustments are made for actual enrollment and Special Demographics reported with official October count information in the fall. The SRA is allocated at \$70 per pupil. An allocation for Special Programs is given to Free and Reduced (FRL) of \$125, English Language Development of \$25, and \$25 for Special Education. All of these funds are totaled to comprise the SRA. Schools have the discretion to reallocate the funds within the total as long as they comply with state law and employee contracts.

## Special Program Allocations

1. **Special Education:** All special education instructional staff, paraeducator hours, and special skills aides' hours are allocated to schools based on the location and severity of students with disabilities. A factoring system has been utilized for the allocation of teacher FTE and is outlined below:
  - a. Learning Programs (Resource)
    - i. IEP Preschool students – 1.0 teacher FTE per 8 students
    - ii. IEP Elementary school – 1.0 teacher FTE per 21 students
    - iii. IEP Middle and High school – 1.0 teacher FTE per 25 students
    - iv. One-on-one paraprofessional FTE allocated as per students' needs
  - b. Intensive Programs Elementary
    - i. 1.0 Teacher FTE
    - ii. 1.626 Para Professional for ICAN Programs
    - iii. 3.252 Para Professionals for Multi-Intensive Programs
    - iv. 3.252 Para Professionals for Autism Intensive Programs
  - c. Intensive Programs Middle/High
    - i. 1.0 Teacher FTE
    - ii. 1.950 Para Professional for ICAN Programs
    - iii. 3.892 Para Professionals for Multi-Intensive Programs
    - iv. 3.892 Para Professionals for Autism Intensive Programs
  - d. Speech/Language Pathologist
    - i. FTE based on number of students on IEP
  - e. Psychologist/Social Workers
    - i. FTE based on school student population
  - f. Occupational/Physical Therapists
    - i. FTE allocated based on number of students on IEP

### Special Program Allocation

4.000 SPED Directors  
 4.100 Clerical  
 1.000 Special Ed Specialist  
 1.000 Child Find Coordinator  
 3.173 Transitional 18-21  
 2.000 Teacher in Other Assignment  
 0.800 Teacher Assistive Tech  
 2.000 Charter School  
 146.500 Special Education Teacher Assigned to Schools  
 4.350 BCBA  
 9.666 Preschool  
 8.000 Child Find  
 1.500 Audiologist  
 1.600 Visual Impaired  
 4.300 Hearing Impaired  
 52.662 Speech Language Specialist  
 15.172 Occupational Physical Therapist  
 10.214 Social Workers  
 19.441 Psychologist

### Special Skills Aides Allocated as follows:

2.624 Interpreters  
 1.000 Health Screener  
 0.875 COTA\OTA  
 182.828 Paraeducators

## **Special Program Allocations (continued)**

2. Instrumental Music: 26.661 teaching positions
3. Literacy:  
27.00 Literacy Teacher FTE at the K-5 level: 0.5 FTE per elementary and K-8. Additional FTE is allocated based on size, demographics, and student assessment data.  
9.34 Literacy Teacher FTE for Secondary: 0.5 FTE increments are allocated for literacy interventionists to schools based on demographics and student assessment data.
4. Preschool per classroom allocations:  
1.000 Teacher  
0.875 Paraeducator  
0.125 Clerical (2 sessions) 0.250 (4 sessions)  
0.100 Healthroom Paraeducator (2 sessions) 0.200 (4 sessions)  
0.500 Community Liaison (2 sessions) or 0.60 (4 sessions). Title I schools receive an additional 0.10 per site.  
0.300 Additional Preschool paraeducator assigned with the approval of the ECE Executive Director. A second para site visit will be completed when extensive need children with health and safety needs are enrolled in a preschool classroom. Needs based only.

### Mapleton Early Childhood Center

1.000 Custodian  
1.000 Registrar  
1.000 Health Para-Educator  
1.000 ECE Director (Site Administrator)  
1.000 Community Liaison

5. Culturally and Linguistically Diverse Education (CLDE):  
60.540 ELD Teacher FTE  
FTE is allocated based on the number of EB students (NEP, LEP and FEP Y1 and Y2) registered at each school. Each year, the CLDE department receives a total FTE allocation which is distributed to BVSD schools where an ELD program is offered. Elementary program schools are allocated 1.0 FTE for every 40 students in increments of .25. Middle Schools are allocated 1.0 FTE for every 50 students in increments of .17. High schools are allocated 1.0 FTE for every 50 students in increments of .2. EB numbers are collected in January of the previous school year. With this, there may be minor administrative adjustments to the calculated amount to reflect unique circumstances at a school. Charter schools are provided FTE support based upon the number of CLDE students registered as of January the year before and charter contract language.
6. Gifted and Talented Tutor (GT):  
10.956 GT Tutor FTE is allocated as: 7.656 FTE at the K-5 level, 2.1 FTE at the Middle School level and 1.2 FTE at the High School level. School level allocations are based on pupil count using the spring staffing counts. FTE must be used to serve identified talented and gifted students, their families, and enrichment activities for advanced learners. Allocation formulas may change each year depending upon available resources.
7. Grants:  
Title I Formula based grant: Schools are ranked on the basis of FRL percentages and the portion of the allocated grant funds deemed available to schools is allocated to those schools selected in that process. A per FRL pupil amount is then applied to the FRL headcount at each school selected to determine the individual school allocations. Most of our Title I schools are considered "schoolwide" Title I schools so all students at those schools benefit from these dollars. Schools identified as "targeted assistance" only provide services to the BVSD specifically identified Title I students at that school. Other grant fund awards are expended in accordance with a specific grant purposes, not on an allocation basis.

## Special Education Funding

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

A history of total special education funding is provided below.

### I. Funding Sources - 2020-21

Federal Funds: Federal Grant Dollars	11.31% of total Special Education budget
State Funds: Categorical Reimbursements	14.33% of total Special Education budget
Local Funds: School Finance Act, Mill Levy Override	74.37% of total Special Education budget

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

Expenditures:	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Estimated	2020-21 Budget
Salaries/Wages	\$ 24,660,192	\$ 26,241,626	\$ 27,540,551	\$ 29,343,324	\$ 31,263,349
Benefits	7,759,308	8,440,437	8,953,111	9,756,069	10,639,023
Purchased Services, Supplies, Capital Outlay	1,727,799	1,780,988	1,618,468	1,643,324	1,063,682
<b>Total General Operating Fund Expenditures</b>	<b>\$ 34,147,299</b>	<b>\$ 36,463,051</b>	<b>\$ 38,112,130</b>	<b>\$ 40,742,717</b>	<b>\$ 42,966,054</b>
<b>Charter Expenditures</b>	<b>733,868</b>	<b>811,487</b>	<b>861,907</b>	<b>859,823</b>	<b>870,000</b>
<b>Transportation Expenditures</b>	<b>1,557,348</b>	<b>1,469,569</b>	<b>1,550,901</b>	<b>1,667,448</b>	<b>1,758,807</b>
<b>Maintenance of Effort</b>	<b>\$ 36,438,515</b>	<b>\$ 38,744,107</b>	<b>\$ 40,524,938</b>	<b>\$ 43,269,988</b>	<b>\$ 45,594,861</b>
<b>Total Grant Expenditures <sup>1, 2</sup></b>	<b>\$ 5,695,183</b>	<b>\$ 5,404,008</b>	<b>\$ 5,943,172</b>	<b>\$ 6,463,084</b>	<b>\$ 5,812,843</b>
<b>Total Expenditures</b>	<b>\$ 42,133,698</b>	<b>\$ 44,148,115</b>	<b>\$ 46,468,110</b>	<b>\$ 49,733,072</b>	<b>\$ 51,407,704</b>
<b>Personnel (full-time equivalents) <sup>3, 4</sup></b>					
Instructional Staff <sup>4</sup>	291.058	303.921	303.921	323.566	327.766
Paraprofessionals	185.834	181.263	181.263	214.509	214.184
Clerical	8.100	8.100	8.100	8.100	9.100
Administrators	6.000	6.000	6.000	6.000	6.000
<b>Total General Fund &amp; Grant Personnel</b>	<b>490.99</b>	<b>499.28</b>	<b>499.28</b>	<b>552.17</b>	<b>557.05</b>
<b>October Pupil Count</b>	<b>3,345</b>	<b>3,508</b>	<b>3,695</b>	<b>3,761</b>	<b>3,761</b>
<b>December Pupil Count <sup>5</sup></b>	<b>3,420</b>	<b>3,630</b>	<b>3,795</b>	<b>3,856</b>	<b>3,864</b>
<b>Per October Pupil Expenditure</b>	<b>\$ 12,596</b>	<b>\$ 12,585</b>	<b>\$ 12,576</b>	<b>\$ 13,223</b>	<b>\$ 13,669</b>
<b>Per December Pupil Expenditure</b>	<b>\$ 12,319</b>	<b>\$ 12,161</b>	<b>\$ 12,244</b>	<b>\$ 12,897</b>	<b>\$ 13,303</b>
<b>State Categorical Reimbursement</b>	\$ 5,534,754	\$ 5,852,396	\$ 6,115,848	\$ 7,227,660	\$ 7,364,986
<b>High Cost Reimbursement</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>State Child Find Reimbursement</b>	\$ 102,564	\$ 102,159	\$ 108,408	\$ 108,408	\$ 108,408

1 Total grant expenditures amounts for prior years have been adjusted to reflect pass-through transfers.

2 Personnel figures reflect both the General Operating Fund and Grant Fund.

3 Includes Special Skills Aide hours converted to FTE. And Charter school FTE.

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

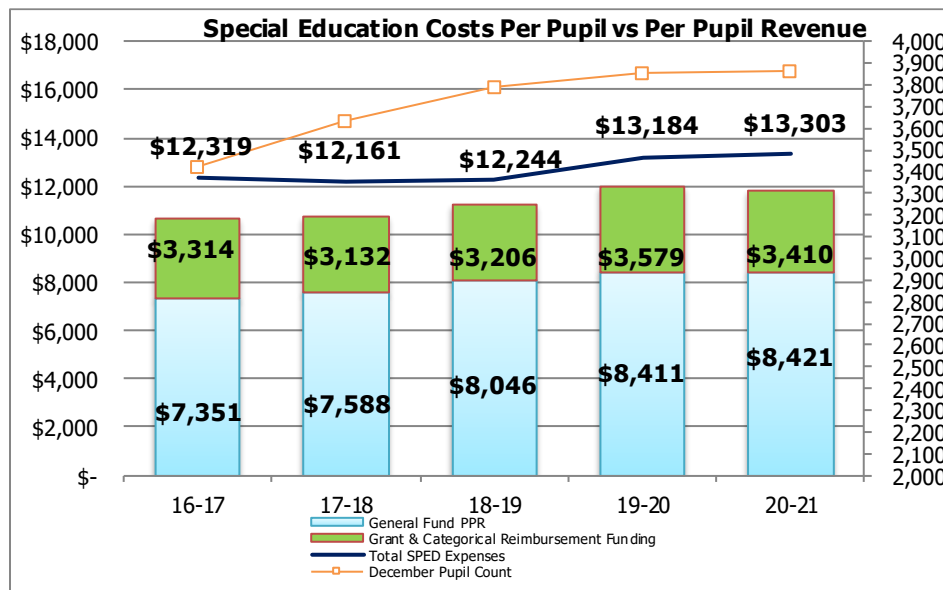
5 December Count budget is an estimate based on a 4 year average change, a 2.7% increase in count from October.

## Special Education Costs

Over the last five years, the number of students in Special Education has increased 13.0 percent while per pupil revenue (PPR) increased 12.7 percent on average in that same span of time. The difference between PPR as compared to total special education costs reflects a shortfall in revenue of approximately 1.7 percent on average over the last five years.

To minimize the impact to the general operating fund for costs associated with this program, the district seeks grant and other state funding. Though these alternate funding sources greatly mitigate the difference between PPR and total expenses, there remains a shortfall in funding of 11.0 percent on average over the last five years. Currently, grant and other state funding equates to 29.9 percent of the total for special education funding; these alternate funding sources have resulted in an average increase of 2.8 percent over the last five years, reducing the impact to the general operating fund.

With the changes noted, it remains increasingly difficult for the General Operating Fund to absorb these Special Education costs without affecting other BVSD goals and priorities.



## Computation of Legal Debt Margin

(Unaudited)

Assessed Valuation	\$ 6,644,953,607
Debt Limit Percentage	<u>20.00%</u>
Legal Debt Limit	1,328,990,721
Debt Outstanding	<u>812,260,000</u>
Legal Debt Margin	<u>\$ 516,730,721</u>

(1) Colorado Statute No. 22-42-104: Each school district shall have a limit of bonded indebtedness of 20% of the latest valuation for assessment of the taxable property in such district, as certified by the assessor to the Board of County Commissioners, or 25% if enrollment has increased by 3% or more over each preceding year in the last three years, or 6% of actual value.

(2) 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.

(3) 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.



## General Obligation Debt: Bond Redemption Fund

General obligation bonds payable at June 30, 2019, are comprised of the following issues:

<p>\$136,520,000 General Obligation Bonds, Series 2019A. Issued to implement a district-wide capital construction and improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2048. Interest accrues at rates ranging from 5.00% to 6.00%.</p>	\$ 136,520,000
<p>\$162,745,000 General Obligation Refunding Bonds, Series 2019B. Issued to refund the General Obligation Bonds, Series 2009. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2034. Interest accrues at rates ranging from 3.00% to 5.00%.</p>	162,745,000
<p>\$190,000,000 General Obligation Bonds, Series 2017A. Issued to implement a district-wide capital construction and improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2047. Interest accrues at rates ranging from 5.00% to 5.25%.</p>	190,000,000
<p>\$93,740,000 General Obligation Refunding Bonds, Series 2017B. Issued to refund the General Obligation Bonds, Series 2007. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2028. Interest accrues at rates ranging from 2.00% to 4.00%.</p>	87,995,000
<p>\$250,000,000 General Obligation Bonds, Series 2015. Issued to implement a district-wide capital construction and improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2044. Interest accrues at rates ranging from 4.00% to 5.00%.</p>	<u>235,000,000</u>
<b>Total</b>	<b><u>\$ 812,260,000</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>
2020	\$ 20,375,000	\$ 37,083,900	\$ 57,458,900
2021	20,865,000	36,299,000	57,164,000
2022	21,755,000	35,312,650	57,067,650
2023	22,840,000	34,239,100	57,079,100
2024	18,125,000	33,282,575	51,407,575
2025 - 2029	104,245,000	152,506,625	256,751,625
2030 - 2034	130,900,000	125,336,213	256,236,213
2035 - 2039	162,230,000	93,052,175	255,282,175
2040 - 2044	206,415,000	47,852,063	254,267,063
2045 - 2049	104,510,000	8,156,325	112,666,325
<b>Total</b>	<b><u>\$812,260,000</u></b>	<b><u>\$ 603,120,626</u></b>	<b><u>\$1,415,380,626</u></b>

### Note:

All bonds that have been authorized have been issued. The Bond Redemption Fund mill levy will be adjusted annually to ensure adequate revenues to make all debt service payments as they become due in accordance with the debt schedule identified above. On November 4, 2014, voters approved a ballot measure authorizing the district to issue general obligation bonds in an amount not to exceed \$576,520,000. The bonds have been issued in three series and are for the purpose of funding capital projects outlined in the district's Facilities Master Plan. On April 14, 2015, the district issued \$250,000,000 of General Obligations Bonds, Series 2015. On March 16, 2017, the district issued \$190,000,000 of General Obligation Bonds, Series 2017A. On March 6, 2019, the district issued \$136,520,000 of General Obligation Bonds, Series 2019A, which was the remaining amount authorized.

General obligation bonds have been issued to carry out district-wide capital improvement plans, which have included necessary repair and deferred maintenance projects, replacement of schools and other facilities, and the construction of new school sites.

The BVSD June 30, 2019, Comprehensive Annual Financial Report (CAFR) identifies \$9.4M as an accrued obligation for compensated absences as of 6/30/2019.



## Long-Term Debt: Capital Lease

### Capital Lease

The district acquired certain school buses under capital lease financing agreements. The buses have an 8-year estimated useful life. At June 30, 2019, the net book value of buses under capital lease agreements is \$1,964,946 (\$2,973,350 less accumulated depreciation of \$1,008,404). These lease agreements qualify as capital leases and, therefore, have been recorded at the present value of future minimum lease payments as of the inception date.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2019, were as follows:

<u>Year Ended June 30,</u>	<u>Governmental Activities</u>
2020	\$ 443,406
2021	443,406
2022	443,406
2023	<u>276,972</u>
Total minimum lease payments	1,607,190
Less: amount representing interest	<u>(56,616)</u>
Present value of minimum lease payments	<u><u>\$ 1,550,574</u></u>

### Operating Lease

The district leases the majority of its non-bus fleet of vehicles. Total costs for the lease was \$436,209 for the year ended June 30, 2019. Future minimum lease payments for the lease are as follows:

<u>Year Ended June 30,</u>	<u>Governmental Activities</u>
2020	\$ 430,113
2021	222,220
2022	164,661
2023	75,512
2024	<u>4,536</u>
Total	<u><u>\$ 897,042</u></u>



# BOULDER VALLEY SCHOOL DISTRICT

## GENERAL FUND

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## General Fund

### General Operating Fund

#### Summary

	2016-17 Audited Actual	2017-18 Audited Actual	2018-19 Audited Actual	2019-20 Estimated Actual	2020-21 Proposed Budget
<b>Generally Accepted Accounting Principles (GAAP) Fund Balance (Inc Unspent Reserves)</b>	<b>\$ 28,588,991</b>	<b>\$ 34,597,631</b>	<b>\$ 40,189,736</b>	<b>\$ 43,442,449</b>	<b>\$ 34,009,181</b>
<b>GAAP BASIS BEGINNING BALANCE &amp; RESERVES</b>					
Total One-Time Funds	\$ 7,504,004	\$ 12,799,785	\$ 14,840,699	\$ 15,087,738	\$ 10,454,875
Carryover Funds	3,703,227	4,307,109	6,689,275	5,537,711	-
<b>Subtotal Beginning Balance</b>	<b>3,703,227</b>	<b>4,307,109</b>	<b>6,689,275</b>	<b>5,537,711</b>	<b>-</b>
Warehouse Reserve	750,709	403,367	410,992	576,781	425,000
Reserve for Weather Conditions	-	-	-	500,000	500,000
Multi Year Contract Reserve	120,000	120,000	120,000	135,000	135,000
Other GAAP Reserves	225,873	602,364	817,386	504,760	251,369
Contingency Reserve	8,142,589	8,182,503	8,655,692	12,057,405	12,710,250
Emergency Reserve (TABOR)	8,142,589	8,182,503	8,655,692	9,043,054	9,532,687
<b>Subtotal Reserves</b>	<b>17,381,760</b>	<b>17,490,737</b>	<b>18,659,762</b>	<b>22,817,000</b>	<b>23,554,306</b>
<b>TOTAL BEGINNING BALANCE &amp; RESERVES</b>	<b>\$ 28,588,991</b>	<b>\$ 34,597,631</b>	<b>\$ 40,189,736</b>	<b>\$ 43,442,449</b>	<b>\$ 34,009,181</b>
<b>TOTAL REVENUE</b>	<b>309,685,947</b>	<b>323,821,590</b>	<b>336,089,642</b>	<b>355,465,916</b>	<b>352,491,194</b>
<b>TOTAL SOURCES</b>	<b>\$ 338,274,938</b>	<b>\$ 358,419,221</b>	<b>\$ 376,279,378</b>	<b>\$ 398,908,365</b>	<b>\$ 386,500,375</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 262,010,850</b>	<b>\$ 273,924,353</b>	<b>\$ 284,653,480</b>	<b>\$ 311,226,721</b>	<b>\$ 304,970,131</b>
<b>TOTAL RESERVES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,417,336</b>
<b>TOTAL TRANSFERS</b>	<b>41,666,457</b>	<b>44,305,132</b>	<b>48,183,449</b>	<b>53,672,463</b>	<b>51,161,543</b>
<b>TOTAL USES</b>	<b>\$ 303,677,307</b>	<b>\$ 318,229,485</b>	<b>\$ 332,836,929</b>	<b>\$ 364,899,184</b>	<b>\$ 378,549,010</b>
<b>BUDGET BASIS ENDING FUND BALANCE</b>	<b>\$ 34,597,631</b>	<b>\$ 40,189,736</b>	<b>\$ 43,442,449</b>	<b>\$ 34,009,181</b>	<b>\$ 7,951,365</b>
<b>Generally Accepted Accounting Principles (GAAP) Fund Balance (Inc Unspent Reserves)</b>	<b>\$ 34,597,631</b>	<b>\$ 40,189,736</b>	<b>\$ 43,442,449</b>	<b>\$ 34,009,181</b>	<b>\$ 30,368,701</b>

## General Fund (continued)

### General Operating Fund (continued)

#### Revenue Summary

	2016-17 Audited Actual	2017-18 Audited Actual	2018-19 Audited Actual	2019-20 Estimated Actual	2020-21 Proposed Budget
<b>REVENUE</b>					
<b>Local Sources</b>					
Property Taxes - Current	\$ 144,293,386	\$ 165,721,257	\$ 164,513,062	\$ 181,685,489	\$ 181,685,489
Property Taxes - Election	66,143,111	69,047,044	70,455,933	73,012,630	74,053,391
Property Tax - Credits/Abatements	2,953,611	2,920,140	1,739,653	2,754,588	1,754,268
Property Taxes - Delinquent	293,572	198,566	167,405	200,000	200,000
Specific Ownership Taxes - Non-equalized	6,904,233	8,855,026	7,200,784	7,210,835	6,309,297
Specific Ownership Taxes - Equalized	7,893,081	8,611,341	10,699,520	11,001,477	11,447,707
Tuition	990,260	828,804	799,849	808,090	795,750
Interest	149,333	372,022	737,632	700,000	450,000
Services Provided to Charters	3,687,678	3,814,659	4,018,259	4,118,142	4,331,623
Miscellaneous Revenue	888,658	912,869	691,459	486,688	501,688
Indirect Cost Reimbursement	836,010	509,958	375,274	381,282	381,282
<b>Subtotal Local Sources</b>	<b>\$ 235,032,933</b>	<b>\$ 261,791,686</b>	<b>\$ 261,398,830</b>	<b>\$ 282,359,221</b>	<b>\$ 281,910,495</b>
<b>State Sources</b>					
Finance Act	\$ 64,107,236	\$ 51,141,893	\$ 63,459,348	\$ 60,657,848	\$ 58,439,618
Career and Technical Reimbursement	1,318,334	1,218,600	1,276,597	1,173,709	1,173,709
Special Education Reimbursement	5,534,754	5,852,396	6,115,848	7,227,660	7,364,986
READ Act	648,853	462,343	444,108	335,583	335,583
ELPA Reimbursement	1,121,676	1,135,180	1,148,630	1,167,047	1,188,721
Talented and Gifted Reimbursement	287,918	289,612	293,761	294,674	294,674
CDE Audit Adjustments/Assessment	(9,160)	-	-	(25,000)	(25,000)
Other State Revenue	102,564	102,159	108,408	575,174	108,408
<b>Subtotal State Sources</b>	<b>\$ 73,112,175</b>	<b>\$ 60,202,183</b>	<b>\$ 72,846,700</b>	<b>\$ 71,406,695</b>	<b>\$ 68,880,699</b>
<b>Federal Sources</b>					
Medicaid Reimbursements	1,540,839	1,827,721	1,844,112	1,700,000	1,700,000
<b>Subtotal Federal Sources</b>	<b>\$ 1,540,839</b>	<b>\$ 1,827,721</b>	<b>\$ 1,844,112</b>	<b>\$ 1,700,000</b>	<b>\$ 1,700,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 309,685,947</b>	<b>\$ 323,821,590</b>	<b>\$ 336,089,642</b>	<b>\$ 355,465,916</b>	<b>\$ 352,491,194</b>



## General Fund (continued)

### General Operating Fund (continued)

#### Expenditures, Reserve & Transfer Summary

	2016-17 Audited Actual	2017-18 Audited Actual	2018-19 Audited Actual	2019-20 Estimated Actual	2020-21 Proposed Budget
<b>EXPENDITURES:</b>					
101-125 Administrators & Principals	\$ 19,906,452	\$ 20,856,166	\$ 21,508,787	\$ 23,050,160	\$ 24,017,631
201-224 Teachers and Instructional Support	166,494,049	175,258,699	184,477,988	195,603,780	200,141,251
231-250 Other Licensed Student Support Staff	10,478,652	11,310,624	11,739,993	12,871,660	12,935,277
300-359 Professional Support Staff	5,353,170	6,265,094	6,821,452	7,146,074	7,900,015
360-390 Technical Support Staff	4,229,536	4,437,061	4,671,594	5,339,222	5,555,876
401-490 Para educators & Aides	14,138,850	14,522,593	15,534,314	17,075,474	19,141,698
500-516 Office & Admin Support Staff	12,836,758	13,545,998	13,721,510	14,601,350	14,411,601
600-637 Crafts/Trades Services	13,898,957	15,033,697	15,789,007	17,024,092	16,976,298
<b>Subtotal Salaries and Benefits</b>	<b>\$ 247,336,424</b>	<b>\$ 261,229,932</b>	<b>\$ 274,264,645</b>	<b>\$ 292,711,812</b>	<b>\$ 301,079,647</b>
Purchased Prof & Tech Services	\$ 4,314,150	\$ 4,768,242	\$ 4,456,486	\$ 6,571,996	\$ 4,813,211
Purchased Property Services	4,726,108	4,805,294	5,774,050	6,110,244	8,991,347
Other Purchased Services	2,622,758	2,764,902	2,359,893	2,403,538	2,830,861
Supplies	9,699,562	12,740,264	11,517,487	18,973,475	12,155,618
Property and Other Uses of Funds	(6,688,152)	(12,384,281)	(13,719,081)	(15,544,344)	(24,900,553)
<b>Subtotal Non Personnel Expenditures</b>	<b>\$ 14,674,426</b>	<b>\$ 12,694,421</b>	<b>\$ 10,388,835</b>	<b>\$ 18,514,909</b>	<b>\$ 3,890,484</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 262,010,850</b>	<b>\$ 273,924,353</b>	<b>\$ 284,653,480</b>	<b>\$ 311,226,721</b>	<b>\$ 304,970,131</b>
<b>RESERVES:</b>					
Contingency Reserve	\$ -	\$ -	\$ -	\$ -	\$ 12,198,805
% of Expenditures	0.0%	0.0%	0.0%	0.0%	4.0%
Emergency Reserve	-	-	-	-	9,149,104
% of Expenditures	0.0%	0.0%	0.0%	0.0%	3.0%
Other GAAP Reserves	-	-	-	-	44,427
Multi Year Contract Reserve	-	-	-	-	100,000
Reserve for Weather Conditions	-	-	-	-	500,000
Warehouse Reserve	-	-	-	-	425,000
<b>TOTAL RESERVES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,417,336</b>
<b>TRANSFERS TO:</b>					
Risk Management Fund	\$ 4,362,462	\$ 4,429,028	\$ 4,315,896	\$ 4,615,896	\$ 4,815,896
Capital Reserve Fund	1,831,858	2,990,979	3,754,885	5,821,327	1,788,179
Charter Fund	22,503,190	22,907,095	24,608,459	25,913,939	26,225,351
Preschool Fund	3,818,922	4,129,168	6,662,990	6,582,989	6,585,418
Colorado Preschool Fund	1,709,108	1,764,210	-	-	-
Food Services	595,446	857,616	1,162,851	1,633,673	1,716,539
Technology Fund	1,637,089	1,857,137	1,704,966	1,579,097	1,334,546
Transportation Fund	4,410,268	4,387,845	4,972,376	5,652,826	6,910,633
Athletic Fund	2,000,870	2,016,328	2,070,254	2,022,716	1,934,981
<b>TRANSFERS FROM:</b>					
Community Schools Fund	\$ (1,202,756)	\$ (1,034,274)	\$ (1,069,228)	\$ (150,000)	\$ (150,000)
<b>TOTAL TRANSFERS</b>	<b>\$ 41,666,457</b>	<b>\$ 44,305,132</b>	<b>\$ 48,183,449</b>	<b>\$ 53,672,463</b>	<b>\$ 51,161,543</b>
<b>TOTAL USES</b>	<b>\$ 303,677,307</b>	<b>\$ 318,229,485</b>	<b>\$ 332,836,929</b>	<b>\$ 364,899,184</b>	<b>\$ 378,549,010</b>

## General Fund (continued)

### General Operating Fund (continued)

#### Beginning Balance Assumptions

Budgeted beginning fund balance for the General Operating Fund includes significant amounts of dollars that are restricted or designated for specific purposes in the budgeted fiscal year. The restricted beginning fund balance for 2020-21 includes the reserves necessary for a multi-year employee contract, required GAAP reserves, and the warehouse inventory. The unused 2019-20 TABOR emergency reserve and contingency reserve are also considered part of the restricted beginning balance. The one time unrestricted beginning balance includes estimated savings in personnel expenditures from 2019-20.

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

	<b>Audited Actual 2016-17</b>	<b>Audited Actual 2017-18</b>	<b>Audited Actual 2018-19</b>	<b>Estimated Actual 2019-20</b>	<b>Proposed Budget 2020-21</b>
Restricted	\$3,703,227	\$4,307,109	\$6,689,275	\$5,537,711	\$0
TABOR Reserve	8,142,589	8,182,503	8,655,692	9,043,054	9,532,687
Contingency Reserve	8,142,589	8,182,503	8,655,692	12,057,405	12,710,250
Other Restricted Reserves <sup>1</sup>	1,096,582	1,125,731	1,348,378	1,716,541	1,311,369
Unrestricted	7,504,004	12,799,785	14,840,699	15,087,738	10,454,875
<b>Total GAAP Fund Balance</b>	<b>\$28,588,991</b>	<b>\$34,597,631</b>	<b>\$40,189,736</b>	<b>\$43,442,449</b>	<b>\$34,009,181</b>

1 Other Restricted Reserves include the Warehouse Inventory Reserves and Multi-year Contract Reserves.

## Major Sources of Revenue

### Revenue Assumptions

The SFA funding for BVSD of \$8,421 per funded pupil is the same per pupil funding as compared to the 2019-20 Revised Budget funding. Each year, the legislature sets the base funding for every school district in the state using a formula that includes various factors to determine a level of funding that provides an equitable education experience for all K-12 students across the state.

The SFA total program computation is based on the pupil count taken on October 1 of the fiscal year. For 2020-21, total enrollment base is projected to be 30,092. The actual funded pupil count number is determined in early November after the student enrollment data is collected, audited by district staff, and verified with the Colorado Department of Education. Colorado Revised Statute 22-54-103(7) allows districts to average up to five years' pupil counts with the current year's pupil count to minimize the loss of funding that accompanies declining enrollment.

Estimated revenue from the SFA is based on the projected funded enrollment of 30,092 times the per pupil funding of \$8,421 (slightly rounded), or \$253,404,732.





## General Fund (continued)

## General Operating Fund (continued)

## Major Sources of Revenue (continued)

### Revenue Assumptions (continued)

#### Local Revenues

##### Local Revenues

- Property taxes are the largest source of revenue for the district. This tax is levied on all the taxable property within the district for the functions of the General Operating Fund, but is separate from the taxes levied by the district for the Bond Redemption Fund, Transportation Fund, and Operations & Technology Fund. Based on the following calculation, it is estimated that the district will receive \$258,470,231 in local property taxes for funding operations in 2020-21, in addition to the School Finance Act Total Program Funding.

School Finance Act Total Program Funding	\$	253,404,732
Minus: State Finance Act Funding <sup>1</sup>		(58,439,618)
Equalized Specific Ownership Tax <sup>2</sup>		(11,447,707)
School Finance Act Local Property Tax Amount	\$	183,517,407
Plus: Override Elections:		
	1991	\$ 7,062,468
	1998	10,600,000
	2002	15,000,000
	2010	42,290,356
Total Override Elections	\$	74,952,824
<b>TOTAL ESTIMATED GENERAL OPERATING FUND TAX LEVY <sup>2</sup></b>		<b>\$258,470,231</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.

- Specific ownership taxes (Non-Equalized) are generated through a state mandated tax collected by the county for yearly motor vehicle registration. These tax revenues are distributed among local governmental agencies based on the percentage of the total property tax attributed to each entity. Specific ownership taxes are a portion of the total program funding formula of the SFA along with local property tax and state equalization. The formula for determining total program funding is based in part on the amount of specific ownership tax revenue actually received by a district in the prior fiscal year. Total specific ownership taxes, which are driven primarily by registration of new cars, is expected to decrease to a total of \$6.3M which is comprised of the removal of a one-time budget adjustment in the prior year of \$500K for a reduction in the ongoing non-equalized specific ownership taxes of \$300K.
- Property Tax – Credits/Abatements is expected to decrease due to the removal of one-time budget adjustment and reflects the ongoing \$1.8M budget.
- Tuition income is expected to have a slight decrease by \$12K as compared to the 2019-20 Revised Budget.
- Services provided to charters are contractual obligations paid by five charter schools for services in special education, information technology, business services, and district general administration. An increase of \$213K is projected for the Proposed Budget due to personnel assumptions for central services.

## **General Fund (continued)**

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

### **Major Sources of Revenue (continued)**

#### **Revenue Assumptions (continued)**

#### **Local Revenues (continued)**

##### State Revenues

- State Equalization from the SFA represents the second largest revenue source for the General Operating Fund. The total amount of state equalization anticipated to be received in 2020-21 is \$58,439,618, which along with equalized specific ownership and local property taxes comprise total program funding, as defined by the SFA.
- Other State Revenues are provided in the SFA to pay for specific groups of students or particular student needs. These programs are often referred to as "categorical" programs and include Special Education, Career and Technical Education, Culturally & Linguistically Diverse Education programs, and the READ Act. Revenues for this category are projected to have a slight increase of \$159K from the 2019-20 Revised Budget which is due to a small increase for CPI of 1.9 percent.

### **Major Expenditures**

#### **Expenditure Assumptions**

Expenditures for the continuation of current programs and services are built upon the established base budgets along with 2019-20 ending fund balance, except as noted in the 2020-21 "Budget Adjustment Plan." District revenues fund the following priorities: providing a competitive employee compensation package, full-day kindergarten, literacy programs, technology support, and building maintenance. Further detail of one-time expenditures is contained in the "Budget Adjustment Plan" in the Introductory Section of this document.

- Staff Compensation - Budgeted salary projections for 2020-21 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 steps (\$3.0M), horizontal lane movement for eligible employees (\$1.4M) and attrition savings (\$2.6M). Ongoing staffing was adjusted in the Budget based on a change of staff resources due to an increase of Special Education staff for two new intensive programs (\$0.7M); ongoing staffing for pre-K paraeducators (\$0.1M); and other Special Education staff (\$0.7M). Staffing formula for classroom teachers have been adjusted to account for a decline in student enrollment. One-time budget for staffing reserve, unassigned and displaced teachers (\$2M) has been included. Compensation changes do not include any adjustments for COLA. Combined, fixed, and variable employee benefits will increase by salary adjustments listed above. Variable benefits will increase with the change in the district-paid PERA benefit which will be effective July 1, 2020 from 20.4 percent to 20.9 percent, variable benefits related to step compensation increases, and an increase in health insurance and dental insurance in 2019-20. Any regular employee working 20 or more scheduled hours per week, or 0.5 FTE, is eligible for district-paid benefits of long-term disability, health, dental, and life insurance, and a matching contribution of up to \$120 to a flexible spending medical account.

## General Fund (continued)

### General Operating Fund (continued)

#### Major Expenditures (continued)

##### Expenditure Assumptions (continued)

A detailed schedule of the district-paid portions of employee benefits can be found under "Appendix A: Budget Fact Sheet" in the Informational Section of this document. Wages paid have a 2020-21 rate for Medicare, PERA, and long-term disability applied to account for historical pre-tax contributions by employees. Individual medical and dental rates are projected to increase 3.8 percent annually.

- Purchased Services, Supplies and Materials, Capital Outlay, Other - The current budget for purchased services, supplies and materials, and capital outlay reflects a continuation of base budget amounts, along with adjustments as identified in the "Budget Adjustment Plan" in the Introductory Section. Previous years' one-time and carryover expenses were removed for this year's budget. Ongoing and one-time expenses for this category will change from prior year and is comprised of budget increases for student remediation and intervention support due to COVID-19 (\$0.3M), Dyslexia support (\$34K), UVA Partnership (\$0.2M), Standards and Curriculum (\$0.2M), utilities and maintenance support for the District and Justice High (\$0.1M), Vortex Infrastructure implementation and ongoing (\$35K), SharePoint continuation (\$50K), strategic plan implementation (\$0.3M), unemployment insurance (\$0.5M), an increase (\$6M) of the internal credit in general fund for the operations and technology fund, along with additional other fees, contracts, and services.
- Budget Items not Approved – Over \$13.8M of additional funding requests were not approved after solicitation from district leadership and staff from schools and departments. Requests were weighed individually and approved according to the greatest impact to the district as a whole and balanced against available resources. Requests not funded include:
  - Maintenance, Custodial and Security (Staff and Non-Personnel)     \$2.1M
  - Communications, Information Technology     \$2.0M
  - Instructional Support (Staff and Non-Personnel)     \$9.7M

#### Reserve and Transfer Assumptions

- Reserves – A total of 6.0 percent of General Operating Fund expenditures is reserved per TABOR (state-required 3.0%) and per local requirements (board policy of 3.0%). Beginning 2018-19, the contingency reserve was increased by 1.0 percent to a total of 4.0 percent. The use of emergency reserves excludes factors related to economic conditions, revenue shortfalls, and district salary or fringe benefit increases. This Proposed Budget also reserves \$500K for potential impacts due to weather conditions, \$100K for multi-year contract obligations, \$44K for GAAP Reserves, and \$425K for warehouse inventory.
- Transfers – The total amount of the Capital Reserve Fund and Risk Management Fund transfers is \$6.6M. The Risk Management Fund will increase ongoing by \$200K from the prior year due to an increase in property insurance rates in the state. The Capital Reserve Fund decrease of \$4.0M in 2020-21 is related to an approved transfer (year over year increase of one-time funding).

## **General Fund (continued)**

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

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

The General Operating Fund will transfer to the Preschool Fund funds to cover operations as outlined per the Early Childhood Expansion plan, and will include funding for support for Early Childhood Education administration and health insurance, steps, and PERA increases. In addition, the Preschool Fund will also recognize the \$2.0M per pupil funding as well as the expense related to the CPP program in this fund. In 2020-21 budget, there was a permanent transfer from Preschool Fund to General Fund to better account for para FTE. This transfer offset the increase to support compensation in these funds and the net effect is \$2K change in the transfer to the fund.

The Transportation Fund net transfer will increase \$429K from the prior year to account for staffing needs and increases in health insurance, steps, and PERA. In addition, one-time transfers for specific program routes were added in the Proposed.

The Athletics Fund transfer increased by \$6K accounts for PERA increases for contracts.

The transfer to the Technology Fund will decrease by \$245K to account for moving non-personnel costs out of this fund and into the General Operating Fund on an ongoing basis as well as a removal of 2019-20 one-time funds.

The transfer of \$1.7M to the Food Services Fund has been increased over prior year (\$245K) to account for health insurance, steps, and PERA increases. In the Proposed 2020-21 Budget a new ongoing transfer was built in to account for expenditures related to the custodial, utility, and maintenance projects in the new Culinary Kitchen which will be in full operation in 2020-21. Removal of a one-time stipend pilot was taken out from the fund.

#### **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 2020-21 Proposed Budget transfer has increased by \$0.3M from the 2019-20 Revised Budget amount. This is largely due to an increase in the 2010 mill levy override as per pupil funding is expected to remain flat. The payment for services contracted with the district for 2020-21 will increase slightly by \$0.2M. Contracted services include, in part: special education, information technology, business services, and district general administration.



## General Fund (continued)

## General Operating Fund (continued)

## One-Time Expenditures

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

### 2020-21 Proposed Budget Contains One-Time Expenditures & Transfers:

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

Budget Numbers - Policy DB Calculation	
\$ 352,491,194	Total Revenues
(356,131,674)	Less Total Expenditures & Transfers
-	Less One-Time Revenue
315,218	Plus One-Time Transfers
3,533,673	Plus One Time Expenditures & Carryover
<b>208,411</b>	<b>Total Policy DB Ongoing Available</b>
<b>\$ 194,777</b>	<b>Net available Ongoing funds after 7% reserves</b>

### Proposed Budget:

Proposed Budget - One-Time Transfers	
\$ 205,000	Transportation for one-time routes
110,218	Capital Reserve for Air Quality Project
<b>\$ 315,218</b>	<b>Total One-time Transfers</b>

Proposed Budget - One-Time Expenditures	
\$ 2,000,000	Staffing Reserve
500,000	Unemployment Insurance
250,000	Strategic Plan Implementation
250,000	Student Remediation and Intervention Supports - Response to COVID-19
137,000	UVA Partnership
50,000	Sharepoint Cointinuation
10,000	Vortex Infrastructure Implementation
5,000	Sustainability Management System
35,000	ERP Implementation
9,238	Custodial Equipment
9,929	Final Site Information Technology
23,000	Student, Staff and Venfor Access Badging
10,000	Employee Uniform Replacement
58,326	Professional Development Human Resource Support
152,180	Standards and Curriculum Revision (Year 3 of 4)
34,000	Dyslexia Support (Year 3 of 3)
<b>\$ 3,533,673</b>	<b>Total One-Time Expenditures</b>

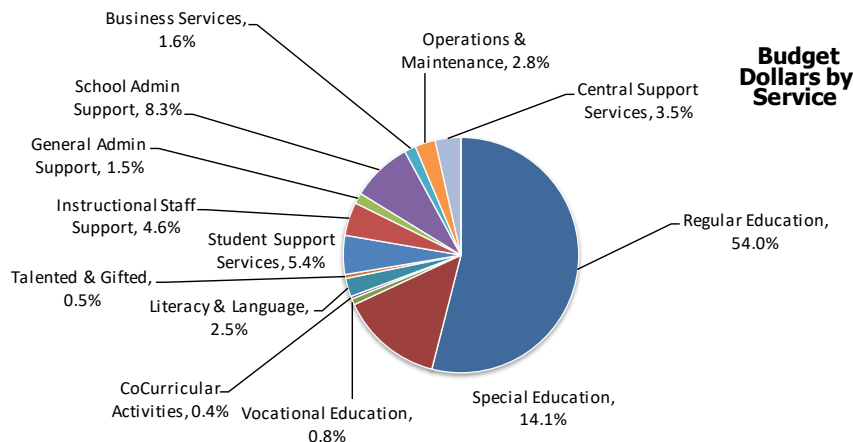
## General Fund (continued)

### General Operating Fund (continued)

#### Expenditure by Service (SRE)\*

SERVICE	EXPENDITURES	% OF SPENDING	FTE
<u>Instruction</u>			
Regular Education	\$ 164,662,065	54.0%	1,440.580
Special Education	42,966,054	14.1%	474.808
Vocational Education	2,546,261	0.8%	20.300
CoCurricular Activities	1,135,066	0.4%	0.000
Culturally & Linguistically Diverse Education	7,721,768	2.5%	64.540
Talented & Gifted	1,632,751	0.5%	18.056
Total Instruction	220,663,965	72.4%	2,018.284
<u>Instructional Support</u>			
Student Support Services	16,312,944	5.4%	150.971
Instructional Staff Support	13,995,467	4.6%	100.391
Total Instructional Support	30,308,411	9.9%	251.362
<u>School Administration and Operations</u>			
School Admin Support	25,432,941	8.3%	238.533
Operations & Maintenance	8,493,984	2.8%	254.888
Total School Administration and Ops	33,926,925	11.1%	493.421
<u>District Wide Services and Community Obligations</u>			
General Admin Support	4,460,320	1.5%	17.563
Business Services	4,823,145	1.6%	38.975
Central Support Services	10,787,365	3.5%	69.300
Total District Wide Support	20,070,830	6.6%	125.838
<b>GRAND TOTAL ALL SERVICES</b>	<b>\$ 304,970,131</b>	<b>100%</b>	<b>2,888.905</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 Fund (continued)

## General Operating Fund (continued)

## SRE Five-Year Comparison

SRE	2016-17 Audited Actual	2017-18 Audited Actual	2018-19 Audited Actual	2019-20 Revised Budget	2020-21 Proposed Budget
11 Regular Education	\$ 136,083,409	\$ 145,027,880	\$ 149,203,690	\$171,272,159	\$ 164,662,065
12 Special Education	34,147,299	36,618,035	38,426,575	\$41,394,684	42,966,054
13 Vocational Education	2,308,000	2,495,322	2,333,521	\$2,555,446	2,546,261
14 Cocurricular Education and Athletics	906,072	760,025	777,832	\$1,271,553	1,135,066
16 Culturally and Linguistically Diverse Education	7,163,182	7,387,053	7,638,406	\$7,870,911	7,721,768
17 Talented and Gifted Education	1,443,383	1,582,594	1,657,128	\$1,473,572	1,632,751
21 Student Services	10,793,420	12,830,555	14,613,921	\$17,026,660	16,312,944
22 Instructional Staff Support	11,765,485	12,260,256	12,844,915	\$15,718,605	13,995,467
23 General Administration	4,416,876	4,251,697	4,277,300	\$4,750,317	4,460,320
24 School Administration	22,095,967	23,172,222	23,640,388	\$24,299,734	25,432,941
25 Business Services	4,155,694	4,388,263	4,382,496	\$4,721,532	4,823,145
26 Operations and Maintenance	17,153,096	14,653,923	15,425,466	\$14,692,967	8,493,984
28 Central Services	9,578,967	8,496,528	9,431,843	10,708,107	10,787,365
<b>TOTAL:</b>	<b>\$ 262,010,850</b>	<b>\$ 273,924,353</b>	<b>\$ 284,653,481</b>	<b>\$ 317,756,247</b>	<b>\$ 304,970,131</b>

## General Fund (continued)

## General Operating Fund (continued)

## Making Choices in the BVSD Budget

<b>CATEGORY</b>				
<b>GROUP</b>				
<b>PROGRAM</b>	<b>20-21 BUDGET</b>		<b>% OF GROUP</b>	<b>% OF TOTAL BUDGET</b>
<b>INSTRUCTION</b>				
<b>INSTRUCTION TOTAL</b>	<b>\$ 220,663,965</b>			<b>72.35%</b>
REGULAR EDUCATION				
GENERAL INSTRUCTION - ALL LEVELS	146,266,829		66.28%	
ELEMENTARY SPECIALISTS (ART, MUSIC, PE)	9,229,628		4.18%	
ELEMENTARY ENGLISH LANGUAGE DEVELOPMENT	3,004,645		1.36%	
INSTRUMENTAL MUSIC	3,001,810		1.36%	
DROPOUT PREVENTION	1,232,296		0.56%	
MIDDLE LEVEL ENGLISH LANGUAGE DEVELOPMENT	633,149		0.29%	
SECONDARY LEVEL LITERACY	412,440		0.19%	
K-3 ENGLISH LANGUAGE DEVELOPMENT	300		0.00%	
STUDENT ACHIEVEMENT	28,450		0.01%	
HIGH SCHOOL OPTIONS	30,999		0.01%	
IB PROGRAM	358,582		0.16%	
CONNECTIONS	280,585		0.13%	
MULTI-CULTURAL	178,352		0.08%	
EXPULSED STUDENT SERVICES	4,000		0.00%	
SPECIAL EDUCATION	42,966,054		19.47%	
CAREER AND TECHNICAL EDUCATION	2,546,261		1.15%	
COCURRICULAR EDUCATION AND ATHLETICS	1,135,066		0.51%	
CULTURALLY AND LINGUISTICALLY DIVERSE EDUCATION	7,721,768		3.50%	
TALENTED AND GIFTED EDUCATION	1,632,751		0.74%	
<b>TOTAL INSTRUCTION</b>	<b>\$ 220,663,965</b>			<b>72.35%</b>
<b>INSTRUCTIONAL SUPPORT</b>				
<b>STUDENT SERVICES</b>	<b>\$ 16,312,944</b>			<b>5.35%</b>
COUNSELING SERVICES	8,512,507		52.19%	
NURSING AND HEALTH SERVICES	3,542,532		21.72%	
DROPOUT PREVENTION	291,097		1.78%	
FAMILY RESOURCE SCHOOLS	160,000		0.98%	
TRANSLATION SERVICES	167,101		1.02%	
SOCIAL WORK SERVICES	139,068		0.85%	
FAMILY ADVOCATE PROGRAM	201,566		1.24%	
OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES)	3,299,073		20.22%	
<b>INSTRUCTIONAL STAFF SUPPORT</b>	<b>\$ 13,995,467</b>			<b>4.59%</b>
LIBRARY SUPPORT SERVICES	5,374,351		38.40%	
ADMIN AND EVALUATION OF LEARNING SERVICES	876,126		6.26%	
CULTURAL DIVERSITY	500,555		3.58%	
CURRICULUM DEVELOPMENT COUNCIL	4,960		0.04%	
MEDIA SUPPORT SERVICES	200,259		1.43%	
STAFF DEVELOPMENT	636,138		4.55%	
INDUCTION	231,511		1.65%	
OTHER INSTRUCTIONAL STAFF SUPPORT	6,171,567		44.10%	
<b>TOTAL INSTRUCTIONAL SUPPORT</b>	<b>\$ 30,308,411</b>			<b>9.94%</b>





## General Fund (continued)

## General Operating Fund (continued)

## Making Choices in the BVSD Budget (continued)

<b>CATEGORY GROUP PROGRAM</b>	<b>20-21 BUDGET</b>		<b>% OF GROUP</b>	<b>% OF TOTAL BUDGET</b>
<b><u>SCHOOL ADMINISTRATION AND OPERATIONS</u></b>				
<b>SCHOOL ADMINISTRATION</b>	<b>\$ 25,432,941</b>			<b>8.34%</b>
PRINCIPAL'S OFFICE		25,054,345	98.51%	
SCHOOL ADMINISTRATION SERVICES		377,896	1.49%	
OTHER SCHOOL ADMINISTRATION (i.e. CHINOOK; HIGH SCHOOL OPTIONS)		700	0.00%	
<b>OPERATIONS AND MAINTENANCE</b>	<b>\$ 8,493,984</b>			<b>2.79%</b>
MAINTENANCE & OPERATIONS		3,083,516	36.30%	
ENVIRONMENTAL SERVICES		613,787	7.23%	
ADMIN OF MAINTENANCE AND OPERATIONS		1,466,566	17.27%	
OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)		3,330,115	39.21%	
<b>TOTAL SCHOOL ADMINISTRATION &amp; OPERATIONS</b>	<b>\$ 33,926,925</b>			<b>11.13%</b>
<b><u>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</u></b>				
<b>GENERAL ADMINISTRATION</b>	<b>\$ 4,460,320</b>			<b>1.46%</b>
SUPERINTENDENT		767,498	17.22%	
TAX COLLECTION FEES		677,000	15.18%	
LEGAL SERVICES		160,452	3.60%	
ADMIN OF GENERAL SUPPORT SERVICES		856,418	19.20%	
STAFF NEGOTIATIONS SERVICES		294,927	6.61%	
GRANT PROCUREMENT		136,629	3.06%	
ELECTION SERVICES		81,100	1.82%	
OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION)		1,486,296	33.32%	
<b>BUSINESS SERVICES</b>	<b>\$ 4,823,145</b>			<b>1.58%</b>
<b>CENTRAL SERVICES</b>	<b>\$ 10,787,365</b>			<b>3.54%</b>
INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY)		4,417,073	40.96%	
HUMAN RESOURCES		2,113,524	19.59%	
TELECOMMUNICATIONS		429,075	3.98%	
COMMUNICATION SERVICES		325,086	3.01%	
RESEARCH AND EVALUATION SERVICES		210,883	1.95%	
PLANNING SERVICES		114,722	1.06%	
INSURANCE MANAGEMENT SERVICES		655,850	6.08%	
SUBSTITUTE OFFICE		93,830	0.87%	
RECRUITMENT		360,293	3.34%	
OTHER CENTRAL SERVICES (i.e. TELEVISION BOARD MEETINGS)		2,067,029	19.16%	
<b>TOTAL DISTRICT WIDE SUPPORT</b>	<b>\$ 20,070,830</b>			<b>6.58%</b>
<b>GRAND TOTAL GENERAL OPERATING FUND</b>	<b>\$ 304,970,131</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 Group" equals budgeted dollars for that program divided by the "Budget" for that Group (SRE).

## General Fund (continued)

## General Operating Fund (continued)

## Service (SRE) Budgets by Object

### SRE Summary

SRE SUMMARY PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2020-21 PROPOSED BUDGET
SRE 11 Regular Education	\$ 121,287,785	\$ 37,603,032	\$ 950,529	\$ 568,706	\$ 333,556	\$ 3,645,035	\$ 273,422	\$164,662,065
SRE 12 Special Education	31,263,349	10,639,023	75,356	9,585	857,410	87,662	33,669	42,966,054
SRE 13 Vocational Education	1,812,739	562,219	2,000	35,936	2,966	127,832	2,569	2,546,261
SRE 14 Co-Curricular Education & Athletics	918,889	202,631	-	-	12,346	800	400	1,135,066
SRE 16 English Language Development	5,872,602	1,809,010	-	100	6,811	33,245	-	7,721,768
SRE 17 Talented & Gifted Education	1,014,220	366,157	22,860	525	137,450	91,539	-	1,632,751
SRE 21 Student Support Services	11,490,347	3,755,622	498,697	6,970	65,416	383,879	112,013	16,312,944
SRE 22 Instructional Staff Support	9,158,373	3,000,770	883,229	1,254	117,885	804,970	28,986	13,995,467
SRE 23 General Administration Support	2,262,962	646,221	1,093,253	4,800	109,452	244,998	98,634	4,460,320
SRE 24 School Administration Support	19,054,557	6,125,538	-	-	133,890	107,933	11,023	25,432,941
SRE 25 Business Services	3,268,439	1,040,703	472,219	118,850	70,950	144,457	(292,473)	4,823,145
SRE 26 Operations & Maintenance	14,043,248	5,107,524	72,841	2,259,727	43,905	6,158,579	(19,191,840)	8,493,984
SRE 28 Central Support Services	6,686,817	2,086,870	742,227	5,984,894	938,824	324,689	(5,976,956)	10,787,365
<b>GRAND TOTAL</b>	<b>\$ 228,134,327</b>	<b>\$ 72,945,320</b>	<b>\$ 4,813,211</b>	<b>\$ 8,991,347</b>	<b>\$ 2,830,861</b>	<b>\$ 12,155,618</b>	<b>\$ (24,900,553)</b>	<b>\$ 304,970,131</b>



## General Fund (continued)

## General Operating Fund (continued)

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

### SRE Detail

SRE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2020-21 PROPOSED BUDGET
PROGRAM								
<b>SRE 11 REGULAR EDUCATION</b>								
0010 GEN ELEMENTARY EDUC	46,668,512	15,064,257	6,819	252,362	29,016	1,010,387	35,888	\$ 63,067,241
0020 GEN MIDDLE SCHOOL EDUCATION	24,211,570	7,644,274	29,772	110,450	12,882	335,772	30,444	32,375,164
0030 GEN HIGH SCHOOL EDUCATION	35,048,499	11,060,831	251,225	126,329	93,278	556,459	64,964	47,201,585
0040 GEN PRESCHOOL EDUCATION	-	-	-	-	-	82,320	-	82,320
0060 INTEGRATED EDUCATION	630,191	175,545	-	78,635	87,112	77,328	3,130	1,051,941
0080 LIBRARY INSTRUCTION	125,796	58,724	-	850	-	90,793	5,294	281,457
0090 OTHER GEN EDUCATION	5,339,242	690,600	662,513	-	111,268	515,700	113,800	7,433,123
0093 HOMEBOUND/HOSPITAL	20,720	4,568	-	-	-	-	-	25,288
0200 ART	2,322,352	729,746	-	-	-	28,159	-	3,080,257
0231 METALWORK AND JEWELRY	-	-	-	-	-	340	-	340
0260 PHOTOGRAPHY	-	-	-	-	-	600	-	600
0300 OTHER ART PROGRAMS	-	-	-	-	-	9,070	186	9,256
0500 LANG ARTS ENGLISH	-	-	-	-	-	237,974	-	237,974
0510 LANGUAGE SKILLS	-	-	-	-	-	6,546	-	6,546
0511 READING	-	-	-	-	-	1,106	-	1,106
0550 SPEECH	-	-	-	-	-	1,187	1,000	2,187
0560 DRAMA	-	-	-	-	-	830	-	830
0600 FOREIGN LANGUAGES	-	-	-	-	-	17,909	-	17,909
0690 OTHER FOREIGN LANGUAGES	-	-	-	-	-	500	-	500
0810 HEALTH EDUCATION	-	-	-	-	-	3,616	-	3,616
0830 PHYSICAL EDUCATION	2,323,868	730,080	-	-	-	20,298	1,110	3,075,356
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	10,645	-	10,645
0926 FOOD AND NUTRITION	-	-	-	-	-	500	-	500
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	11,425	700	12,125
1100 MATHEMATICS	-	-	-	-	-	464,090	-	464,090
1210 MUSIC GENERAL	2,322,050	729,680	200	-	-	17,469	1,000	3,070,399
1240 MUSIC VOCAL	-	-	-	-	-	5,272	306	5,578
1250 MUSIC INSTRUMENTAL	2,274,985	714,727	-	80	-	11,306	712	3,001,810
1251 CONCERT BAND	-	-	-	-	-	645	-	645
1255 ORCHESTRA FULL	-	-	-	-	-	350	-	350
1256 ORCHESTRA, STRING	-	-	-	-	-	700	-	700
1300 NATURAL SCIENCE	-	-	-	-	-	47,500	-	47,500
1310 GEN SCIENCE	-	-	-	-	-	39,802	2,819	42,621
1500 SOCIAL SCIENCES	-	-	-	-	-	35,216	-	35,216
1600 COMPUTER TECHNOLOGY	-	-	-	-	-	3,221	12,069	15,290
<b>SRE TOTAL</b>	<b>121,287,785</b>	<b>37,603,032</b>	<b>950,529</b>	<b>568,706</b>	<b>333,556</b>	<b>3,645,035</b>	<b>273,422</b>	<b>\$ 164,662,065</b>
<b>SRE 12 SPECIAL EDUCATION</b>								
0092 ESY EXTENDED SCHOOL YEAR	120,652	26,603	4,325	-	800	4,045	-	\$ 156,425
0093 HOMEBOUND/HOSPITAL	23,879	5,265	-	-	-	-	-	29,144
1700 SPECIAL EDUCATION	9,047,192	2,966,473	10,708	9,585	850,035	59,597	32,994	12,976,584
1710 PHYS DISABILITY	1,303,892	413,198	-	-	-	-	-	1,717,090
1720 VISUAL DISABILITY	129,100	41,167	-	-	-	-	-	170,267
1730 HEARING DISABILITY	660,160	226,248	-	-	-	456	-	886,864
1740 S.L.I.C.	-	-	-	-	-	1,155	-	1,155
1750 SIED SPED SPECIAL ED	2,002,848	723,064	-	-	-	600	-	2,726,512
1760 COMMUNICATIVE DISABILITY	28,833	6,359	-	-	4,000	6,300	-	45,492
1770 SPEECH/LANGUAGE DISABLT	4,230,124	1,314,013	-	-	-	-	-	5,544,137
1780 MULTIPLE DISABILITIES	3,708,139	1,433,269	-	-	-	250	-	5,141,658
1790 OTHER DISABILITIES	-	-	-	-	-	799	-	799
1791 PRESCH DISABILITY CHILD	1,554,571	582,963	173	-	-	-	-	2,137,707
1799 OTHER SPED	3,765,169	1,476,138	-	-	-	11,000	-	5,252,307
2113 SOCIAL WORK SERVICES	1,073,884	318,333	-	-	-	-	-	1,392,217
2123 APPRAISAL SERVICES	901,671	270,588	-	-	-	-	-	1,172,259
2140 PSYCHOLOGICAL SERVICES	1,881,549	569,791	-	-	-	-	-	2,451,340
2149 OTHER PSYCHOLOGICAL SERVICES	366,214	114,534	-	-	-	-	-	480,748
2153 AUDIOLOGY SERVICES	120,512	34,583	-	-	-	-	-	155,095
2213 STAFF DEVELOPMENT	-	-	60,150	-	2,575	3,460	-	66,185
2231 ADMIN SPED SPECIAL EDUC	344,960	116,434	-	-	-	-	675	462,069
<b>SRE TOTAL</b>	<b>31,263,349</b>	<b>10,639,023</b>	<b>75,356</b>	<b>9,585</b>	<b>857,410</b>	<b>87,662</b>	<b>33,669</b>	<b>\$ 42,966,054</b>

## General Fund (continued)

## General Operating Fund (continued)

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

SRE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2020-21 PROPOSED BUDGET
PROGRAM								
<b>SRE 13 VOCATIONAL EDUCATION</b>								
0030 GEN HIGH SCHOOL EDUCATION	1,417,248	443,598	-	35,936	-	36,576	-	\$ 1,933,358
0035 EARLY CHILDHOOD	-	-	-	-	-	3,435	-	3,435
0300 BUSINESS EDUCATION	-	-	-	-	-	6,742	-	6,742
0400 MARKETING/DISTRIBUTIVE ED	-	-	-	-	-	1,891	-	1,891
0560 DRAMA	-	-	-	-	-	500	-	500
0741 NURSING ASSISTING	-	-	-	-	2,066	2,500	129	4,695
0761 MEDICAL ASSISTING	-	-	-	-	-	6,069	-	6,069
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,076	-	8,076
0930 OCCUP PREP	-	-	-	-	-	9,160	-	9,160
0936 COSMETOLOGY	-	-	-	-	-	5,705	250	5,955
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	4,325	500	5,725
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	1,028	-	1,028
1010 CONSTRUCTION	-	-	-	-	-	7,004	324	7,328
1060 METALS, PLASTICS, WOODS	-	-	-	-	-	8,244	-	8,244
1070 AUTO MECHANICS	-	-	1,000	-	-	7,495	322	8,817
1089 COLLISION REPAIR	-	-	1,000	-	-	6,462	324	7,786
1390 OTHER SCIENCE	-	-	-	-	-	3,549	-	3,549
1500 SOCIAL SCIENCES	-	-	-	-	-	4,237	-	4,237
1600 TECHNICAL EDUCATION/COMPUTER TECH	-	-	-	-	-	1,354	-	1,354
1930 HIGH SPONSOR STUDENT ACT	62,856	13,859	-	-	-	-	-	76,715
2122 COUNSELING SERVICES	98,569	29,705	-	-	-	6	194	128,474
2232 ADMIN VOC VOCATIONAL ED	124,610	36,695	-	-	-	-	-	161,305
2410 PRINCIPAL'S OFFICE	109,456	38,362	-	-	-	3,474	526	151,818
<b>SRE TOTAL</b>	<b>1,812,739</b>	<b>562,219</b>	<b>2,000</b>	<b>35,936</b>	<b>2,966</b>	<b>127,832</b>	<b>2,569</b>	<b>\$ 2,546,261</b>
<b>SRE 14 CO-CURRICULAR EDUCATION &amp; ATHLETICS</b>								
1808 INTRAMURALS - GENERAL	277,320	61,155	-	-	-	-	-	\$ 338,475
1896 UNIFIED SPORTS	26,336	5,809	-	-	-	-	-	32,145
1910 ELEM SPONSOR STUDENT ACT	60,894	13,433	-	-	-	-	-	74,327
1920 MIDDLE SPONSOR STUDENT AC	100,540	22,170	-	-	-	-	-	122,710
1930 HIGH SPONSOR STUDENT ACT	381,919	84,215	-	-	-	-	-	466,134
1935 COED CHEERS	35,400	7,805	-	-	-	-	-	43,205
1936 POMS	35,400	7,805	-	-	-	-	-	43,205
8916 JITSUYGO HIGH SCH PROGRAM	1,080	239	-	-	12,346	800	400	14,865
<b>SRE TOTAL</b>	<b>918,889</b>	<b>202,631</b>	<b>-</b>	<b>-</b>	<b>12,346</b>	<b>800</b>	<b>400</b>	<b>\$ 1,135,066</b>
<b>SRE 16 CULTURALLY &amp; LINGUISTICALLY DIVERSE EDUCATION</b>								
0010 GEN ELEMENTARY EDUC	3,159,588	992,642	-	-	-	75	-	\$ 4,152,305
0020 GEN MIDDLE EDUCATION	1,018,342	319,968	-	-	-	1,000	-	1,339,310
0030 GEN HIGH SCHOOL EDUCATION	865,175	271,811	-	-	-	3,215	-	1,140,201
0090 OTHER GEN EDUCATION	423,607	101,985	-	-	-	-	-	525,592
2200 INSTRUCTIONAL STAFF SPRT	374,049	111,629	-	-	1,811	2,595	-	490,084
2212 CURRICULUM DEVELOPMENT	-	-	-	100	5,000	26,360	-	31,460
2214 EVALUATION INSTRUCT SVCS	31,841	10,975	-	-	-	-	-	42,816
<b>SRE TOTAL</b>	<b>5,872,602</b>	<b>1,809,010</b>	<b>-</b>	<b>100</b>	<b>6,811</b>	<b>33,245</b>	<b>-</b>	<b>\$ 7,721,768</b>
<b>SRE 17 TALENTED &amp; GIFTED EDUCATION</b>								
0070 TALENTED AND GIFTED	780,189	297,008	300	-	120,200	37,407	-	\$ 1,235,104
0550 SPEECH	-	-	-	-	-	1,255	-	1,255
1090 OTHER INDUST ARTS/TECH	93,653	28,612	20,000	-	-	-	-	142,265
1900 STUDENT ACTIVITIES	6,022	1,328	2,560	525	5,500	1,004	-	16,939
2200 SUPPORT SERVICES INSTRUCTIONAL STAFF	3,000	662	-	-	-	-	-	3,662
2237 ADMIN TAG PROGRAMS	131,356	38,547	-	-	11,750	51,873	-	233,526
<b>SRE TOTAL</b>	<b>1,014,220</b>	<b>366,157</b>	<b>22,860</b>	<b>525</b>	<b>137,450</b>	<b>91,539</b>	<b>-</b>	<b>\$ 1,632,751</b>
<b>SRE 21 STUDENT SUPPORT SERVICES</b>								
2100 SUPPORT SERVICES-STUDENTS	857,219	265,212	300,889	-	17,398	299,584	5,550	\$ 1,745,852
2112 ATTENDANCE SERVICES	434,656	148,719	-	-	-	-	-	583,375
2113 SOCIAL WORK SERVICES	449,000	182,731	-	-	-	-	-	631,731
2114 STUDENT ACCOUNTING	556,201	179,994	22,508	1,220	5,400	8,528	750	774,601
2122 COUNSELING SERVICES	6,463,182	2,010,315	7,300	-	16,968	13,129	1,613	8,512,507
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	318
2134 NURSING SERVICES	832,243	278,328	14,000	2,500	6,150	5,906	3,100	1,142,227
2139 OTHR HLTH SVCS-MEDICAID	1,503,869	562,272	154,000	3,250	19,500	56,414	101,000	2,400,305
2149 PSYCHOLOGICAL SERVICES	73,204	24,067	-	-	-	-	-	97,271
2190 OTHER SUPPORT SERVICES-STUDENTS	320,773	103,984	-	-	-	-	-	424,757
<b>SRE TOTAL</b>	<b>11,490,347</b>	<b>3,755,622</b>	<b>498,697</b>	<b>6,970</b>	<b>65,416</b>	<b>383,879</b>	<b>112,013</b>	<b>\$ 16,312,944</b>



## General Fund (continued)

## General Operating Fund (continued)

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

SRE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2020-21 PROPOSED BUDGET
PROGRAM								
<b>SRE 22 INSTRUCTIONAL STAFF SUPPORT</b>								
2200 INSTRUCTIONAL STAFF SPRT	627,355	181,513	793,867	-	27,787	540,469	15,500	\$ 2,186,491
2210 IMPROVEMENT INSTRUC SVCS	1,950,109	608,117	22,500	-	5,008	26,687	316	2,612,737
2212 CURRICULUM DEVELOPMENT	420,277	129,923	700	-	-	18,566	-	569,466
2213 STAFF DEVELOPMENT	216,446	231,789	9,912	1,200	65,750	101,680	9,361	636,138
2214 EVALUATION INSTRUCT SVCS	637,133	182,743	56,250	-	-	-	-	876,126
2219 LEARNING MATERIALS CENTER	80,889	25,750	-	-	19,340	71,307	-	197,286
2220 MEDIA SUPPORT SERVICES	548,729	192,128	-	-	-	-	-	740,857
2222 LIBRARY SUPPORT SVCS	4,058,603	1,268,597	-	-	-	46,001	1,150	5,374,351
2223 AUDIOVISUAL SERVICES	-	-	-	54	-	260	2,659	2,973
2231 ADMIN SPECIAL EDUCATION	618,832	180,210	-	-	-	-	-	799,042
<b>SRE TOTAL</b>	<b>9,158,373</b>	<b>3,000,770</b>	<b>883,229</b>	<b>1,254</b>	<b>117,885</b>	<b>804,970</b>	<b>28,986</b>	<b>\$ 13,995,467</b>
<b>SRE 23 GENERAL ADMINISTRATION SUPPORT</b>								
2300 ADMIN GEN SUPPORT SVCS	460,055	126,134	47,500	-	9,000	213,729	-	\$ 856,418
2304 GENERAL ADMIN SUPPORT	943,663	269,736	-	-	-	-	-	1,213,399
2311 ADMIN BOE BOARD OF EDUC	-	-	7,300	1,200	14,500	3,571	35,134	61,705
2312 BOE SECTRY BOARD OF EDUC	35,981	11,476	-	-	-	-	-	47,457
2314 ELECTION SERVICES	-	-	81,100	-	-	-	-	81,100
2315 LEGAL SERVICES	73,984	24,841	54,977	-	2,500	3,650	500	160,452
2316 TAX COLLECTION FEES	-	-	677,000	-	-	-	-	677,000
2317 AUDIT SERVICES	-	-	63,735	-	-	-	-	63,735
2318 STAFF NEGOTIATIONS SVCS	215,654	62,197	16,576	-	-	500	-	294,927
2321 SUPERINTENDENT	429,409	121,924	45,065	3,600	82,452	22,048	63,000	767,498
2322 COMMUNITY RELATIONS SVCS	-	-	100,000	-	-	-	-	100,000
2323 GRANT PROCURMNT/LOBBYING	104,216	29,913	-	-	1,000	1,500	-	136,629
<b>SRE TOTAL</b>	<b>2,262,962</b>	<b>646,221</b>	<b>1,093,253</b>	<b>4,800</b>	<b>109,452</b>	<b>244,998</b>	<b>98,634</b>	<b>\$ 4,460,320</b>
<b>SRE 24 SCHOOL ADMINISTRATION SUPPORT</b>								
2400 SCHOOL ADMIN SUPPORT SVCS	373,086	4,810	-	-	-	-	-	\$ 377,896
2410 PRINCIPAL'S OFFICE	18,681,471	6,120,728	-	-	133,890	107,933	11,023	25,055,045
<b>SRE TOTAL</b>	<b>19,054,557</b>	<b>6,125,538</b>	<b>-</b>	<b>-</b>	<b>133,890</b>	<b>107,933</b>	<b>11,023</b>	<b>\$ 25,432,941</b>
<b>SRE 25 BUSINESS SERVICES</b>								
2500 BUSINESS SUPPORT SERVICES	20,000	290	-	-	-	-	-	\$ 20,290
2501 BUSINESS SUPPORT SERVICES	275,679	79,271	-	-	-	-	-	354,950
2511 ADMIN BUSINESS SERVICES	-	-	38,176	-	14,200	5,500	14,900	72,776
2513 BUDGETING SERVICES	594,675	187,957	23,400	-	8,850	43,900	2,000	860,782
2515 PAYROLL SERVICES	417,366	132,350	-	-	3,000	-	-	552,716
2516 FINANCIAL ACCOUNTING SVCS	734,583	236,518	400,643	6,100	22,300	10,400	10,100	1,420,644
2520 PURCHASING SERVICES	455,501	141,429	-	750	17,400	8,900	1,100	625,080
2530 WAREHOUSING/DISTRIBUTING	594,170	202,226	5,000	14,000	5,200	4,600	40,500	865,696
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	16,157	-	16,157
2540 PRINT/PUBLISH/DUPLICATE	176,465	60,662	5,000	98,000	-	55,000	(361,073)	34,054
<b>SRE TOTAL</b>	<b>3,268,439</b>	<b>1,040,703</b>	<b>472,219</b>	<b>118,850</b>	<b>70,950</b>	<b>144,457</b>	<b>(292,473)</b>	<b>\$ 4,823,145</b>
<b>SRE 26 OPERATIONS &amp; MAINTENANCE</b>								
2600 MAINTENANCE & OPERATIONS	10,852,094	3,991,696	45,500	1,876,707	24,100	5,295,715	(19,002,296)	\$ 3,083,516
2610 ADMIN MAINTENANCE & OPS	1,088,915	330,671	-	-	2,650	43,380	950	1,466,566
2620 ENVIRONMENTAL SERVICES	170,103	53,373	23,000	352,207	9,625	1,714	3,765	613,787
2622 BUILDINGS	-	-	-	-	-	189,250	-	189,250
2623 TRADES	-	-	-	-	-	189,250	-	189,250
2624 HVAC	-	-	-	-	-	189,250	-	189,250
2627 ENERGY - PHASE I	-	-	-	-	1,500	-	-	1,500
2631 GROUNDS	-	-	-	5,663	-	189,250	-	194,913
2660 SECURITY SERVICES	1,596,991	591,227	2,341	3,150	3,650	50,600	11,100	2,259,059
2690 OTHER OPERATIONS	335,145	140,557	2,000	22,000	2,380	10,170	(205,359)	306,893
<b>SRE TOTAL</b>	<b>14,043,248</b>	<b>5,107,524</b>	<b>72,841</b>	<b>2,259,727</b>	<b>43,905</b>	<b>6,158,579</b>	<b>(19,191,840)</b>	<b>\$ 8,493,984</b>

## General Fund (continued)

## General Operating Fund (continued)

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

SRE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2020-21 PROPOSED BUDGET
PROGRAM								
<b>SRE 28 CENTRAL SUPPORT SERVICES</b>								
2800 CENTRAL SUPPORT SERVICES	5,000	72	193,326	-	20,000	100,000	-	\$ 318,398
2801 CENTRAL SUPPORT SERVICES	687,661	195,437	-	-	-	-	-	883,098
2811 PLANNING SERVICES	26,520	5,848	57,000	1,250	6,200	14,554	3,350	114,722
2814 RESEARCH/EVALUATION SVCS	142,102	43,281	7,500	-	4,250	10,250	3,500	210,883
2820 COMMUNICATION SERVICES	211,424	71,581	13,500	-	9,230	7,551	11,800	325,086
2822 INTERNAL COMMUNICATIONS SERVICES	81,264	25,858	-	-	-	-	-	107,122
2830 HUMAN RESOURCES	1,586,679	496,173	48,772	3,500	15,950	41,387	14,893	2,207,354
2832 RECRUITMENT/PLACEMENT SVC	142,293	47,220	55,000	-	2,780	98,000	15,000	360,293
2834 INSVC TRAINING NON-CERT	-	-	14,000	-	1,604	-	-	15,604
2835 EMPLOYEE INSURANCE SVCS	-	-	30,000	-	350	300	200	30,850
2840 INFORMATION SYSTEMS SERVICES	-	-	-	-	-	-	(6,052,749)	(6,052,749)
2841 SUPERVISING INFO SYS SERVICES	301,621	93,420	77,605	58,406	33,650	20,730	14,450	599,882
2842 SYSTEM ANALYSIS SERVICES	336,506	100,588	121,000	-	6,600	2,400	800	567,894
2843 PROGRAMMING SERVICES	1,349,192	413,533	34,024	5,145,487	33,210	7,986	2,100	6,985,532
2844 OPERATIONS SERVICES	519,666	167,684	26,500	475,476	16,500	15,500	6,000	1,227,326
2845 TELECOMMUNICATIONS	-	-	1,000	300,775	127,200	-	100	429,075
2849 OTHER INFORMATION SYSTEMS SERVICES	1,174,425	391,157	55,000	-	33,000	2,300	1,200	1,657,082
2850 RISK MANAGEMENT SERVICES	-	-	-	-	625,000	-	-	625,000
2890 OTHER SUPPORT SERVICES	122,464	35,018	8,000	-	3,300	3,731	2,400	174,913
<b>SRE TOTAL</b>	<b>6,686,817</b>	<b>2,086,870</b>	<b>742,227</b>	<b>5,984,894</b>	<b>938,824</b>	<b>324,689</b>	<b>(5,976,956)</b>	<b>\$ 10,787,365</b>
<b>GRAND TOTAL</b>	<b>228,134,327</b>	<b>72,945,320</b>	<b>4,813,211</b>	<b>8,991,347</b>	<b>2,830,861</b>	<b>12,155,618</b>	<b>(24,900,553)</b>	<b>\$ 304,970,131</b>



## General Fund (continued)

## General Operating Fund (continued)

## Project/Program Budgets by Object

### Project Summary

PROJECT SUMMARY PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2020-21 PROPOSED BUDGET
0000 SCHOOL/DEPT WIDE	\$ 180,369,588	\$ 57,091,278	\$ 3,566,966	\$ 5,779,894	\$ 1,618,200	\$ 11,585,706	\$ (22,511,427)	\$ 237,500,205
0013 K-3 LITERACY	-	-	-	-	-	300	-	300
0017 ELEMENTARY LITERACY	2,286,059	718,286	-	-	-	-	-	3,004,345
0021 CHOICE	424,106	133,241	-	-	-	600	-	557,947
0027 MIDDLE LEVEL LITERACY	481,785	151,364	-	-	-	-	-	633,149
0031 DROPOUT PREVENTION	1,412,072	471,219	241,430	-	-	15,500	-	2,140,221
0032 PASSAGES	84,821	26,648	-	-	-	-	-	111,469
0034 CONNECTIONS	212,055	66,625	-	-	-	1,905	-	280,585
0035 MULTI-CULTURAL	135,720	42,632	-	-	-	-	-	178,352
0036 SECONDARY LEVEL LITERACY	313,839	98,601	-	-	-	-	-	412,440
0037 EXPELLED STUDENT SERVICES	-	-	-	-	2,800	1,200	-	4,000
0038 HIGH SCHOOL OPTIONS	5,000	1,102	20,000	-	4,897	-	-	30,999
0039 ADVANCED PLACEMENT	101,784	31,978	-	-	-	-	-	133,762
0040 AVID	75,405	22,528	16,800	-	30,000	3,263	17,000	164,996
0066 INTERDISCIPLINARY ED	-	-	-	-	-	700	-	700
0067 INTERDISCIPLINARY ED	-	-	-	-	-	700	-	700
0068 INTERDISCIPLINARY ED	-	-	-	1,500	-	831	-	2,331
0071 TALENTED & GIFTED (SRA)	-	-	300	-	200	13,260	-	13,760
0072 TALENTED AND GIFTED	427,570	188,232	20,000	-	-	402	-	636,204
0073 TAG - DISTRICT PROGRAMS	330,517	100,747	-	-	120,000	25,000	-	576,264
0089 SUMMER ONLINE	165,019	38,369	-	-	68,000	150	550	272,088
0094 STUDENT ACHIEVEMENT	13,782	3,038	-	-	19,340	99,757	-	135,917
0137 FAMILY ADVOCATE PROGRAM	143,675	57,891	-	-	-	-	-	201,566
0193 PLANNING INNOVATIONS	21,500	4,741	-	750	6,200	1,647	1,300	36,138
0660 ENGLISH AS 2ND LANGUAGE	5,498,773	1,697,381	-	-	-	5,131	-	7,201,285
2001 IB PROGRAM	218,898	66,584	3,700	-	29,500	7,000	33,600	359,282
2118 FAMILY RESOURCE SCHOOLS	-	-	160,000	-	-	-	-	160,000
2161 TRANSLATION SERVICES	69,432	23,219	70,579	-	-	3,871	-	167,101
2191 ADA/504 SERVICES	96,562	29,228	27,810	-	-	-	5,000	158,600
2205 INDUCTION	139,591	40,481	5,000	-	25,287	15,152	6,000	231,511
2215 CULTURAL DIVERSITY	331,219	98,209	58,627	-	2,500	8,500	1,500	500,555
2216 FIRST AID TRAINING	-	-	-	-	-	2,500	8,000	10,500
2218 CURRICULUM DEVELOPMENT COUNCIL	3,600	1,360	-	-	-	-	-	4,960
2236 SUPERVISION-LIT/LANG	374,049	111,629	-	100	6,811	28,955	-	521,544
2395 BVSD FOUNDATION SUPPORT	-	-	47,500	-	-	-	-	47,500
2550 MAILROOM	-	-	-	7,600	-	-	-	7,600
2621 HAZARDOUS ENVIRONMENT SERVICES	-	-	-	15,000	-	-	-	15,000
2623 RECYCLING SERVICES	-	-	-	199,117	-	-	-	199,117
2801 TIES ALLOCATIONS	-	-	-	138,090	-	-	-	138,090
2834 SUBSTITUTE OFFICE	70,388	23,442	-	-	-	-	-	93,830
3120 STATE VOCATIONAL ED	1,812,739	562,219	2,000	35,936	2,966	136,835	2,755	2,555,450
3130 STATE ECEA SPECIAL ED	31,263,349	10,639,023	75,356	9,585	857,410	87,662	33,669	42,966,054
3150 STATE TALENTED & GIFTED	256,133	77,178	2,560	525	17,250	52,877	-	406,523
3259 READ ACT	-	-	335,583	-	-	-	-	335,583
4355 ERP IMPLEMENTATION	-	-	-	2,800,000	-	-	(2,600,000)	200,000
9003 MEDICAID	995,297	326,847	159,000	3,250	19,500	56,214	101,500	1,661,608
<b>GRAND TOTAL</b>	<b>228,134,327</b>	<b>72,945,320</b>	<b>4,813,211</b>	<b>8,991,347</b>	<b>2,830,861</b>	<b>12,155,618</b>	<b>(24,900,553)</b>	<b>\$ 304,970,131</b>

## General Fund (continued)

## General Operating Fund (continued)

## Project/Program Budgets by Object (continued)

### Project Detail

PROJECT PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2020-21 PROPOSED BUDGET
<b>0000 SCHOOL/DEPT WIDE</b>								
0010 GEN ELEMENTARY ED	44,323,078	14,327,317	3,819	252,362	5,516	1,009,087	22,288	\$ 59,943,467
0020 GEN MIDDLE EDUCATION	23,206,985	7,330,476	267	110,450	4,882	328,968	13,444	30,995,472
0030 GEN HIGH SCHOOL EDUCATION	33,288,900	10,513,087	2,500	124,829	11,581	511,773	44,964	44,497,634
0040 GEN PRESCHOOL EDUCATION	-	-	-	-	-	82,320	-	82,320
0060 INTEGRATED EDUCATION	484,191	143,352	-	78,635	87,112	77,328	3,130	873,748
0080 LIBRARY INSTRUCTION	125,796	58,724	-	850	-	90,793	5,294	281,457
0090 OTHER GEN EDUCATION	5,339,242	690,600	596,970	-	111,268	507,200	113,800	7,359,080
0093 HOMEBOUND/HOSPITAL	20,720	4,568	-	-	-	-	-	25,288
0200 ART	2,322,352	729,746	-	-	-	28,159	-	3,080,257
0231 METALWORK AND JEWELRY	-	-	-	-	-	340	-	340
0260 PHOTOGRAPHY	-	-	-	-	-	600	-	600
0300 BUSINESS EDUCATION	-	-	-	-	-	5,375	-	5,375
0500 LANG ARTS ENGLISH	-	-	-	-	-	237,974	-	237,974
0510 LANGUAGE SKILLS	-	-	-	-	-	6,546	-	6,546
0511 READING	-	-	-	-	-	1,106	-	1,106
0550 SPEECH	-	-	-	-	-	1,187	1,000	2,187
0560 DRAMA	-	-	-	-	-	830	-	830
0600 FOREIGN LANGUAGES	-	-	-	-	-	17,909	-	17,909
0690 OTHER FOREIGN LANGUAGES	-	-	-	-	-	500	-	500
0810 HEALTH EDUCATION	-	-	-	-	-	3,616	-	3,616
0830 PHYSICAL EDUCATION	2,323,868	730,080	-	-	-	20,298	1,110	3,075,356
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	6,667	-	6,667
0926 FOOD AND NUTRITION	-	-	-	-	-	500	-	500
1000 INDUST ARTS/TECHNOLOGY	-	-	-	-	-	10,384	700	11,084
1100 MATHEMATICS	-	-	-	-	-	464,090	-	464,090
1210 MUSIC GENERAL	2,322,050	729,680	200	-	-	17,469	1,000	3,070,399
1240 MUSIC VOCAL	-	-	-	-	-	5,272	306	5,578
1250 MUSIC INSTRUMENTAL	2,274,985	714,727	-	80	-	11,306	712	3,001,810
1251 CONCERT BAND	-	-	-	-	-	645	-	645
1255 ORCHESTRA FULL	-	-	-	-	-	350	-	350
1256 ORCHESTRA, STRING	-	-	-	-	-	700	-	700
1300 NATURAL SCIENCE	-	-	-	-	-	47,500	-	47,500
1310 GEN SCIENCE	-	-	-	-	-	39,802	2,819	42,621
1500 SOCIAL SCIENCES	-	-	-	-	-	35,216	-	35,216
1600 COMPUTER TECHNOLOGY	-	-	-	-	-	2,932	12,069	15,001
1808 INTRAMURALS - GENERAL	277,320	61,155	-	-	-	-	-	338,475
1896 UNIFIED SPORTS	26,336	5,809	-	-	-	-	-	32,145
1910 ELEM SPONSOR STUDENT ACT	60,894	13,433	-	-	-	-	-	74,327
1920 MIDDLE SPONSOR STUDENT A	100,540	22,170	-	-	-	-	-	122,710
1930 HIGH SPONSOR STUDENT ACT	381,919	84,215	-	-	-	-	-	466,134
1935 CHEER/POMS	35,400	7,805	-	-	-	-	-	43,205
1936 CHEER/POMS	35,400	7,805	-	-	-	-	-	43,205
2100 SUPPORT SERVICES-STUDENT	691,225	212,765	37,500	-	17,398	295,713	550	1,255,151
2113 SOCIAL WORK SERVICES	97,835	41,233	-	-	-	-	-	139,068
2114 STUDENT ACCOUNTING	556,201	179,994	22,508	1,220	5,400	8,528	750	774,601
2122 COUNSELING SERVICES	6,463,182	2,010,315	7,300	-	16,968	13,129	1,613	8,512,507
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	318
2134 NURSING SERVICES	832,243	278,328	14,000	2,500	6,150	5,906	3,100	1,142,227
2139 OTHER HLTH SVCS-MEDICAID	508,572	235,425	-	-	-	200	-	744,197
2149 OTHER PSYCHOLOGICAL SERVICES	73,204	24,067	-	-	-	-	-	97,271
2190 OTHER SUPPORT SERVICES-STUDENT	301,754	97,808	-	-	-	-	-	399,562





## General Fund (continued)

## General Operating Fund (continued)

## Project/Program Budgets by Object (continued)

### Project Detail (continued)

PROJECT PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2020-21 PROPOSED BUDGET
<b>0000 SCHOOL/DEPT WIDE (continued)</b>								
2200 INSTRUCTIONAL STAFF SPRT	156,545	42,823	460,200	-	-	514,317	-	\$ 1,173,885
2210 IMPROVEMENT INSTRUCT SVCS	1,950,109	608,117	22,500	-	5,008	26,687	316	2,612,737
2212 CURRICULUM DEVELOPMENT	416,677	128,563	-	-	-	18,566	-	563,806
2213 STAFF DEVELOPMENT	216,446	231,789	9,912	1,200	43,750	101,680	8,861	613,638
2214 EVALUATION INSTRUCT SVCS	637,133	182,743	56,250	-	-	-	-	876,126
2219 LEARNING MATERIALS CENTER	67,107	22,712	-	-	-	-	-	89,819
2220 MEDIA SUPPORT SVCS	548,729	192,128	-	-	-	-	-	740,857
2222 LIBRARY SUPPORT SVCS	4,058,603	1,268,597	-	-	-	46,001	1,150	5,374,351
2223 AUDIOVISUAL SERVICES	-	-	-	54	-	260	2,659	2,973
2231 ADMIN SPECIAL EDUCATION	618,832	180,210	-	-	-	-	-	799,042
2300 ADMIN GEN SUPPORT SVCS	460,055	126,134	-	-	9,000	213,729	-	808,918
2304 ADMIN GEN SUPPORT SVCS	943,663	269,736	-	-	-	-	-	1,213,399
2311 ADMIN BOE BOARD OF ED	-	-	7,300	1,200	14,500	3,571	35,134	61,705
2312 BOE SECTRY BOARD OF ED	35,981	11,476	-	-	-	-	-	47,457
2314 ELECTION SERVICES	-	-	81,100	-	-	-	-	81,100
2315 LEGAL SERVICES	73,984	24,841	54,977	-	2,500	3,650	500	160,452
2316 TAX COLLECTION FEES	-	-	677,000	-	-	-	-	677,000
2317 AUDIT SERVICES	-	-	63,735	-	-	-	-	63,735
2318 STAFF NEGOTIATIONS SVCS	215,654	62,197	16,576	-	-	500	-	294,927
2321 SUPERINTENDENT	429,409	121,924	45,065	3,600	82,452	22,048	63,000	767,498
2322 COMMUNITY RELATIONS	-	-	100,000	-	-	-	-	100,000
2323 GRANT PROCUREMENT/LOBBYING	104,216	29,913	-	-	1,000	1,500	-	136,629
2400 SCHOOL ADMIN SUPPORT SVC	373,086	4,810	-	-	-	-	-	377,896
2410 PRINCIPAL'S OFFICE	18,681,471	6,120,728	-	-	133,890	107,783	10,473	25,054,345
2500 BUSINESS SUPPORT SERVICES	20,000	290	-	-	-	-	-	20,290
2501 BUSINESS SUPPORT SERVICES	275,679	79,271	-	-	-	-	-	354,950
2511 ADMIN BUSINESS SERVICES	-	-	38,176	-	14,200	5,500	14,900	72,776
2513 BUDGETING SERVICES	594,675	187,957	23,400	-	8,850	43,900	2,000	860,782
2515 PAYROLL SERVICES	417,366	132,350	-	-	3,000	-	-	552,716
2516 FINANCIAL ACCOUNTING SERVICES	734,583	236,518	400,643	6,100	22,300	10,400	10,100	1,420,644
2520 PURCHASING SERVICES	455,501	141,429	-	750	17,400	8,900	1,100	625,080
2530 WAREHOUSING/DISTRIBUTING	594,170	202,226	5,000	6,400	5,200	4,600	40,500	858,096
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	16,157	-	16,157
2540 PRINT/PUBLISH/DUPPLICATE	176,465	60,662	5,000	98,000	-	55,000	(361,073)	34,054
2600 MAINTENANCE & OPERATIONS	10,852,094	3,991,696	45,500	1,876,707	24,100	5,295,715	(19,002,296)	3,083,516
2610 ADMIN MAINTENANCE & OPS	1,088,915	330,671	-	-	2,650	43,380	950	1,466,566
2620 ENVIRONMENTAL SERVICES	170,103	53,373	23,000	-	9,625	1,714	3,765	261,580
2622 BUILDINGS	-	-	-	-	-	189,250	-	189,250
2623 TRADES	-	-	-	-	-	189,250	-	189,250
2624 HVAC	-	-	-	-	-	189,250	-	189,250
2627 ENERGY - PHASE I	-	-	-	-	1,500	-	-	1,500
2631 GROUNDS	-	-	-	5,663	-	189,250	-	194,913
2660 SECURITY SERVICES	1,596,991	591,227	2,341	3,150	3,650	50,600	11,100	2,259,059
2690 OTHER OPERATIONS	335,145	140,557	2,000	22,000	2,380	10,170	(205,359)	306,893
2800 CENTRAL SUPPORT SERVICES	5,000	72	193,326	-	20,000	100,000	-	318,398
2801 CENTRAL SUPPORT SERVICES	687,661	195,437	-	-	-	-	-	883,098
2811 PLANNING SERVICES	5,020	1,107	57,000	500	-	12,907	2,050	78,584
2814 RESEARCH/EVALUATION SERVICES	142,102	43,281	7,500	-	4,250	10,250	3,500	210,883
2820 COMMUNICATION SERVICES	211,424	71,581	13,500	-	9,230	7,551	11,800	325,086
2822 INTERNAL COMMUNICATION SREIVCES	81,264	25,858	-	-	-	-	-	107,122
2830 HUMAN RESOURCES	1,516,291	472,731	48,772	3,500	15,950	41,387	14,893	2,113,524
2832 RECRUITMENT/PLACEMENT SERVICES	142,293	47,220	55,000	-	2,780	98,000	15,000	360,293
2834 INSVIC TRAINING NON-CERT	-	-	14,000	-	1,604	-	-	15,604
2835 EMPLOYEE INSURANCE SERVICES	-	-	30,000	-	350	300	200	30,850
2840 INFORMATION SYSTEMS SERVICES	-	-	-	-	-	-	(3,452,749)	(3,452,749)
2841 SUPERVISING INFO SYS SERVICES	301,621	93,420	77,605	58,406	33,650	20,730	14,450	599,882
2842 SYSTEM ANALYSIS SERVICES	336,506	100,588	121,000	-	6,600	2,400	800	567,894
2843 PROGRAMMING SERVICES	1,349,192	413,533	34,024	2,345,487	33,210	7,986	2,100	4,185,532
2844 OPERATIONS SERVICES	519,666	167,684	26,500	475,476	16,500	15,500	6,000	1,227,326
2845 TELECOMMUNICATIONS	-	-	1,000	300,775	127,200	-	100	429,075
2849 OTHER INFORMATION SERVICES	1,174,425	391,157	55,000	-	33,000	2,300	1,200	1,657,082
2850 RISK MANAGEMENT SERVICES	-	-	-	-	625,000	-	-	625,000
2890 OTHER SUPPORT SERVICES CENTRAL	122,464	35,018	8,000	-	3,300	3,731	2,400	174,913
8916 JITSUYGO HIGH SCH PROGRAM	1,080	239	-	-	12,346	800	400	14,865
<b>PROJECT TOTAL</b>	<b>180,369,588</b>	<b>57,091,278</b>	<b>3,566,966</b>	<b>5,779,894</b>	<b>1,618,200</b>	<b>11,585,706</b>	<b>(22,511,427)</b>	<b>\$ 237,500,205</b>

## General Fund (continued)

## General Operating Fund (continued)

## Project/Program Budgets by Object (continued)

### Project Detail (continued)

PROJECT PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2020-21 PROPOSED BUDGET
<b>0013 K-3 ENGLISH LANGUAGE DEVELOPMENT</b>								
0010 GEN ELEMENTARY ED	-	-	-	-	-	300	-	\$ 300
<b>PROJECT TOTAL</b>	-	-	-	-	-	300	-	\$ 300
<b>0017 ELEMENTARY ENGLISH LANGUAGE DEVELOPMENT</b>								
0010 GEN ELEMENTARY ED	2,286,059	718,286	-	-	-	-	-	\$ 3,004,345
<b>PROJECT TOTAL</b>	<b>2,286,059</b>	<b>718,286</b>	-	-	-	-	-	\$ 3,004,345
<b>0021 CHOICE</b>								
0020 GEN MIDDLE EDUCATION	424,106	133,241	-	-	-	600	-	\$ 557,947
<b>PROJECT TOTAL</b>	<b>424,106</b>	<b>133,241</b>	-	-	-	<b>600</b>	-	\$ 557,947
<b>0027 MIDDLE LEVEL ENGLISH LANGUAGE DEVELOPMENT</b>								
0020 GEN MIDDLE EDUCATION	481,785	151,364	-	-	-	-	-	\$ 633,149
<b>PROJECT TOTAL</b>	<b>481,785</b>	<b>151,364</b>	-	-	-	-	-	\$ 633,149
<b>0031 DROPOUT PREVENTION</b>								
0020 GEN MIDDLE EDUCATION	16,992	3,756	12,705	-	-	-	-	\$ 33,453
0030 GEN HIGH SCHOOL EDUCATION	752,934	235,137	228,725	-	-	15,500	-	\$ 1,232,296
2112 ATTENDANCE SERVICES	434,656	148,719	-	-	-	-	-	\$ 583,375
2113 SOCIAL WORK SERVICES	207,490	83,607	-	-	-	-	-	\$ 291,097
<b>PROJECT TOTAL</b>	<b>1,412,072</b>	<b>471,219</b>	<b>241,430</b>	-	-	<b>15,500</b>	-	\$ 2,140,221
<b>0032 PASSAGES</b>								
0030 GEN HIGH SCHOOL ED	84,821	26,648	-	-	-	-	-	\$ 111,469
<b>PROJECT TOTAL</b>	<b>84,821</b>	<b>26,648</b>	-	-	-	-	-	\$ 111,469
<b>0034 CONNECTIONS</b>								
0030 GEN HIGH SCHOOL ED	212,055	66,625	-	-	-	1,905	-	\$ 280,585
<b>PROJECT TOTAL</b>	<b>212,055</b>	<b>66,625</b>	-	-	-	<b>1,905</b>	-	\$ 280,585
<b>0035 MULTI-CULTURAL</b>								
0030 GEN HIGH SCHOOL ED	135,720	42,632	-	-	-	-	-	\$ 178,352
<b>PROJECT TOTAL</b>	<b>135,720</b>	<b>42,632</b>	-	-	-	-	-	\$ 178,352
<b>0036 SECONDARY LEVEL ENGLISH LANGUAGE DEVELOPMENT</b>								
0030 GEN HIGH SCHOOL ED	313,839	98,601	-	-	-	-	-	\$ 412,440
<b>PROJECT TOTAL</b>	<b>313,839</b>	<b>98,601</b>	-	-	-	-	-	\$ 412,440
<b>0037 EXPELLED STUDENT SERVICES</b>								
0030 GEN HIGH SCHOOL ED	-	-	-	-	2,800	1,200	-	\$ 4,000
<b>PROJECT TOTAL</b>	-	-	-	-	<b>2,800</b>	<b>1,200</b>	-	\$ 4,000
<b>0038 HIGH SCHOOL OPTIONS</b>								
0030 GEN HIGH SCHOOL EDUCATION	5,000	1,102	20,000	-	4,897	-	-	\$ 30,999
<b>PROJECT TOTAL</b>	<b>5,000</b>	<b>1,102</b>	<b>20,000</b>	-	<b>4,897</b>	-	-	\$ 30,999
<b>0039 ADVANCED PLACEMENT</b>								
0020 GEN MIDDLE EDUCATION	50,892	15,989	-	-	-	-	-	\$ 66,881
0030 GEN HIGH SCHOOL EDUCATION	50,892	15,989	-	-	-	-	-	\$ 66,881
<b>PROJECT TOTAL</b>	<b>101,784</b>	<b>31,978</b>	-	-	-	-	-	\$ 133,762
<b>0040 AVID</b>								
0020 GEN MIDDLE EDUCATION	30,590	9,448	16,800	-	8,000	3,263	17,000	\$ 85,101
0030 GEN HIGH SCHOOL EDUCATION	44,815	13,080	-	-	-	-	-	\$ 57,895
2213 STAFF DEVELOPMENT	-	-	-	-	22,000	-	-	\$ 22,000
<b>PROJECT TOTAL</b>	<b>75,405</b>	<b>22,528</b>	<b>16,800</b>	-	<b>30,000</b>	<b>3,263</b>	<b>17,000</b>	\$ 164,996



## General Fund (continued)

## General Operating Fund (continued)

## Project/Program Budgets by Object (continued)

### Project Detail (continued)

PROJECT PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2020-21 PROPOSED BUDGET
<b>0066 INTERDISCIPLINARY ED</b>								
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	700	-	\$ 700
<b>PROJECT TOTAL</b>	-	-	-	-	-	700	-	\$ 700
<b>0067 INTERDISCIPLINARY ED</b>								
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	700	-	\$ 700
<b>PROJECT TOTAL</b>	-	-	-	-	-	700	-	\$ 700
<b>0068 INTERDISCIPLINARY ED</b>								
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	700	-	\$ 700
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	1,500	-	131	-	1,631
<b>PROJECT TOTAL</b>	-	-	-	1,500	-	831	-	\$ 2,331
<b>0071 TALENTED &amp; GIFTED (SRA)</b>								
0070 TALENTED AND GIFTED	-	-	300	-	200	12,005	-	\$ 12,505
0550 SPEECH	-	-	-	-	-	1,255	-	1,255
<b>PROJECT TOTAL</b>	-	-	300	-	200	13,260	-	\$ 13,760
<b>0072 TALENTED AND GIFTED</b>								
0070 TALENTED AND GIFTED	333,917	159,620	-	-	-	402	-	\$ 493,939
1090 OTHER INDUST ARTS/TECH	93,653	28,612	20,000	-	-	-	-	142,265
<b>PROJECT TOTAL</b>	427,570	188,232	20,000	-	-	402	-	\$ 636,204
<b>0073 TAG - DISTRICT PROGRAMS</b>								
0070 TALENTED AND GIFTED	327,517	100,085	-	-	120,000	25,000	-	\$ 572,602
2200 SUPPORT SERVICES - INSTRUCTIONAL	3,000	662	-	-	-	-	-	3,662
<b>PROJECT TOTAL</b>	330,517	100,747	-	-	120,000	25,000	-	\$ 576,264
<b>0089 SUMMER ONLINE</b>								
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	68,000	-	-	\$ 68,000
0060 GEN INTGRD ED	146,000	32,193	-	-	-	-	-	178,193
2190 INSTRUCTIONAL SUPPORT SERVICES	19,019	6,176	-	-	-	-	-	25,195
2410 PRINCIPAL'S OFFICE	-	-	-	-	-	150	550	700
<b>PROJECT TOTAL</b>	165,019	38,369	-	-	68,000	150	550	\$ 272,088
<b>0094 STUDENT ACHIEVEMENT</b>								
0090 OTHER GEN EDUCATION	-	-	-	-	-	8,500	-	\$ 8,500
2219 COUNSELING SERVICES	13,782	3,038	-	-	19,340	71,307	-	107,467
<b>PROJECT TOTAL</b>	13,782	3,038	-	-	19,340	99,757	-	\$ 135,917
<b>0137 FAMILY ADVOCATE PROGRAM</b>								
2113 SOCIAL WORK SERVICES	143,675	57,891	-	-	-	-	-	\$ 201,566
<b>PROJECT TOTAL</b>	143,675	57,891	-	-	-	-	-	\$ 201,566
<b>0200 ART</b>								
<b>0193 PLANNING INNOVATIONS</b>								
2811 PLANNING SERVICES	21,500	4,741	-	750	6,200	1,647	1,300	\$ 36,138
<b>PROJECT TOTAL</b>	21,500	4,741	-	750	6,200	1,647	1,300	\$ 36,138
<b>0660 ENGLISH AS 2ND LANGUAGE</b>								
0010 GEN ELEMENTARY ED	3,159,588	992,642	-	-	-	75	-	\$ 4,152,305
0020 GEN MIDDLE EDUCATION	1,018,562	319,968	-	-	-	1,841	-	1,340,371
0030 GEN HIGH SCHOOL EDUCATION	865,175	271,811	-	-	-	3,215	-	1,140,201
0090 OTHER GEN EDUCATION	423,607	101,985	-	-	-	-	-	525,592
2214 EVALUATION INSTRUCT SVCS	31,841	10,975	-	-	-	-	-	42,816
<b>PROJECT TOTAL</b>	5,498,773	1,697,381	-	-	-	5,131	-	\$ 7,201,285
<b>2001 IB PROGRAM</b>								
0010 GEN ELEMENTARY ED	59,375	18,654	3,000	-	23,500	1,000	13,600	\$ 119,129
0030 GEN HIGH SCHOOL EDUCATION	159,523	47,930	-	-	6,000	6,000	20,000	239,453
2212 CURRICULUM DEVELOPMENT	-	-	700	-	-	-	-	700
<b>PROJECT TOTAL</b>	218,898	66,584	3,700	-	29,500	7,000	33,600	\$ 359,282
<b>2118 FAMILY RESOURCE SCHOOLS</b>								
2100 SUPPORT SERVICES-STUDENT	-	-	160,000	-	-	-	-	\$ 160,000
<b>PROJECT TOTAL</b>	-	-	160,000	-	-	-	-	\$ 160,000
<b>2161 TRANSLATION SERVICES</b>								
2100 SUPPORT SERVICES-STUDENT	69,432	23,219	70,579	-	-	3,871	-	\$ 167,101
<b>PROJECT TOTAL</b>	69,432	23,219	70,579	-	-	3,871	-	\$ 167,101

## General Fund (continued)

## General Operating Fund (continued)

## Project/Program Budgets by Object (continued)

### Project Detail (continued)

PROJECT PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2020-21 PROPOSED BUDGET
<b>2191 ADA/504 SERVICES</b>								
2100 SUPPORT SERVICES-STUDENT	96,562	29,228	27,810	-	-	-	5,000	\$ 158,600
<b>PROJECT TOTAL</b>	<b>96,562</b>	<b>29,228</b>	<b>27,810</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>\$ 158,600</b>
<b>2205 INDUCTION</b>								
2200 INSTRUCTIONAL STAFF SPRT	139,591	40,481	5,000	-	25,287	15,152	6,000	\$ 231,511
<b>PROJECT TOTAL</b>	<b>139,591</b>	<b>40,481</b>	<b>5,000</b>	<b>-</b>	<b>25,287</b>	<b>15,152</b>	<b>6,000</b>	<b>\$ 231,511</b>
<b>2215 CULTURAL DIVERSITY</b>								
2200 INSTRUCTIONAL STAFF SPRT	331,219	98,209	58,627	-	2,500	8,500	1,500	\$ 500,555
<b>PROJECT TOTAL</b>	<b>331,219</b>	<b>98,209</b>	<b>58,627</b>	<b>-</b>	<b>2,500</b>	<b>8,500</b>	<b>1,500</b>	<b>\$ 500,555</b>
<b>2216 FIRST AID TRAINING</b>								
2200 INSTRUCTIONAL STAFF SPRT	-	-	-	-	-	2,500	-	\$ 10,500
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>8,000</b>	<b>\$ 10,500</b>
<b>2218 CURRICULUM DEVELOPMENT COUNCIL</b>								
2212 CURRICULUM DEVELOPMENT	3,600	1,360	-	-	-	-	-	\$ 4,960
<b>PROJECT TOTAL</b>	<b>3,600</b>	<b>1,360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 4,960</b>
<b>2236 SUPERVISION-LIT/LANG</b>								
2200 INSTRUCTIONAL STAFF SPRT	374,049	111,629	-	-	1,811	2,595	-	\$ 490,084
2212 CURRICULUM DEVELOPMENT	-	-	-	100	5,000	26,360	-	\$ 31,460
<b>PROJECT TOTAL</b>	<b>374,049</b>	<b>111,629</b>	<b>-</b>	<b>100</b>	<b>6,811</b>	<b>28,955</b>	<b>-</b>	<b>\$ 521,544</b>
<b>2395 BVSD FOUNDATION SUPPORT</b>								
2300 ADMIN GEN SUPPORT SVCS	-	-	47,500	-	-	-	-	\$ 47,500
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>47,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 47,500</b>
<b>2550 MAILROOM</b>								
2530 WAREHOUSING/DISTRIBUTING	-	-	-	7,600	-	-	-	\$ 7,600
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 7,600</b>
<b>2621 HAZARDOUS ENVIRONMENT SERVICES</b>								
2620 ENVIRONMENTAL SERVICES	-	-	-	15,000	-	-	-	\$ 15,000
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 15,000</b>
<b>2622 DISPOSAL SERVICES</b>								
2620 ENVIRONMENTAL SERVICES	-	-	-	199,117	-	-	-	\$ 199,117
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>199,117</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 199,117</b>
<b>2623 RECYCLING SERVICES</b>								
2620 ENVIRONMENTAL SERVICES	-	-	-	138,090	-	-	-	\$ 138,090
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>138,090</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 138,090</b>
<b>2834 SUBSTITUTE OFFICE</b>								
2830 HUMAN RESOURCES	70,388	23,442	-	-	-	-	-	\$ 93,830
<b>PROJECT TOTAL</b>	<b>70,388</b>	<b>23,442</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 93,830</b>
<b>3120 STATE VOCATIONAL ED</b>								
0030 GEN HIGH SCHOOL EDUCATION	1,417,248	443,598	-	35,936	-	36,576	-	\$ 1,933,358
0035 EARLY CHILDHOOD	-	-	-	-	-	3,435	-	\$ 3,435
0300 BUSINESS EDUCATION	-	-	-	-	-	10,437	186	\$ 10,623
0400 MARKETING/DISTRIBUTIVE E	-	-	-	-	-	1,891	-	\$ 1,891
0560 DRAMA	-	-	-	-	-	500	-	\$ 500
0741 NURSING ASSISTING	-	-	-	-	2,066	2,500	129	\$ 4,695
0761 MEDICAL ASSISTING	-	-	-	-	-	6,069	-	\$ 6,069
0920 HOME ECONOMICS, FAMILY FOCUS	-	-	-	-	-	3,978	-	\$ 3,978
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,076	-	\$ 8,076
0930 OCCUP PREP	-	-	-	-	-	9,160	-	\$ 9,160



## General Fund (continued)

## General Operating Fund (continued)

## Project/Program Budgets by Object (continued)

### Project Detail (continued)

PROJECT PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2020-21 PROPOSED BUDGET
<b>3120 STATE VOCATIONAL ED (continued)</b>								
0936 COSMETOLOGY	-	-	-	-	-	5,705	250	5,955
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	4,325	500	5,725
1000 INDUST ARTS/TECHNOLOGY	-	-	-	-	-	2,069	-	2,069
1010 CONSTRUCTION	-	-	-	-	-	7,004	324	7,328
1060 METALS, PLATICS & WOODS	-	-	-	-	-	8,244	-	8,244
1070 AUTO MECHANICS	-	-	1,000	-	-	7,495	322	8,817
1089 COLLISION REPAIR	-	-	1,000	-	-	6,462	324	7,786
1390 OTHER SCIENCE	-	-	-	-	-	3,549	-	3,549
1500 SOCIAL SCIENCES	-	-	-	-	-	4,237	-	4,237
1600 TECHNICAL EDUCATION/COMP TECH	-	-	-	-	-	1,643	-	1,643
1930 HIGH SPONSOR STUDENT ACT	62,856	13,859	-	-	-	-	-	76,715
2122 COUNSELING SERVICES	98,569	29,705	-	-	-	6	194	128,474
2232 ADMIN VOC VOCATIONAL ED	124,610	36,695	-	-	-	-	-	161,305
2410 PRINCIPAL'S OFFICE	109,456	38,362	-	-	-	3,474	526	151,818
<b>PROJECT TOTAL</b>	<b>1,812,739</b>	<b>562,219</b>	<b>2,000</b>	<b>35,936</b>	<b>2,966</b>	<b>136,835</b>	<b>2,755</b>	<b>\$ 2,555,450</b>
<b>3130 STATE ECEA SPECIAL ED</b>								
0092 ESY EXTENDED SCHOOL YEAR	120,652	26,603	4,325	-	800	4,045	-	\$ 156,425
0093 HOMEBOUND/HOSPITAL	23,879	5,265	-	-	-	-	-	29,144
1700 SPECIAL EDUCATION	9,047,192	2,966,473	10,708	9,585	850,035	59,597	32,994	12,976,584
1710 PHYS DISABILITY	1,303,892	413,198	-	-	-	-	-	1,717,090
1720 VISUAL DISABILITY	129,100	41,167	-	-	-	-	-	170,267
1730 HEARING DISABILITY	660,160	226,248	-	-	-	456	-	886,864
1740 S.I.T.C.	-	-	-	-	-	1,155	-	1,155
1750 SIED SPED SPECIAL ED	2,002,848	723,064	-	-	-	600	-	2,726,512
1760 COMMUNICATIVE DISABILITY	28,833	6,359	-	-	4,000	6,300	-	45,492
1770 SPEECH/LANGUAGE DISABILITY	4,230,124	1,314,013	-	-	-	-	-	5,544,137
1780 MULTIPLE DISABILITIES	3,708,139	1,433,269	-	-	-	250	-	5,141,658
1790 OTHER DISABILITIES	-	-	-	-	-	799	-	799
1791 PRESCH DISABILITY CHILD	1,554,571	582,963	173	-	-	-	-	2,137,707
1799 OTHER SPED	3,765,169	1,476,138	-	-	-	11,000	-	5,252,307
2113 SOCIAL WORK SERVICES	1,073,884	318,333	-	-	-	-	-	1,392,217
2123 COUNSELING SERVICES	901,671	270,588	-	-	-	-	-	1,172,259
2140 PSYCHOLOGICAL SERVICES	1,881,549	569,791	-	-	-	-	-	2,451,340
2149 OTHER PSYCHOLOGICAL SERVICES	366,214	114,534	-	-	-	-	-	480,748
2153 AUDIOLOGY SERVICES	120,512	34,583	-	-	-	-	-	155,095
2213 STAFF DEVELOPMENT	-	-	60,150	-	2,575	3,460	-	66,185
2231 ADMIN SPED SPECIAL ED	344,960	116,434	-	-	-	-	675	462,069
<b>PROJECT TOTAL</b>	<b>31,263,349</b>	<b>10,639,023</b>	<b>75,356</b>	<b>9,585</b>	<b>857,410</b>	<b>87,662</b>	<b>33,669</b>	<b>\$ 42,966,054</b>
<b>3150 STATE TALENTED &amp; GIFTED</b>								
0070 TALENTED AND GIFTED	118,755	37,303	-	-	-	-	-	\$ 156,058
1900 STUDENT ACTIVITIES	6,022	1,328	2,560	525	5,500	1,004	-	16,939
2237 ADMIN TAG PROGRAMS	131,356	38,547	-	-	11,750	51,873	-	233,526
<b>PROJECT TOTAL</b>	<b>256,133</b>	<b>77,178</b>	<b>2,560</b>	<b>525</b>	<b>17,250</b>	<b>52,877</b>	<b>-</b>	<b>\$ 406,523</b>
<b>3259 READ ACT</b>								
0090 OTHER GEN ED	-	-	65,543	-	-	-	-	\$ 65,543
2200 INSTRUCTIONAL STAFF SUPPORT	-	-	270,040	-	-	-	-	270,040
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>335,583</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 335,583</b>
<b>4355 ERP IMPLEMENTATION</b>								
2840 INFORMATION SYSTEMS SERVICES	-	-	-	-	-	-	(2,600,000)	\$ (2,600,000)
2843 PROGRAMMING SERVICES	-	-	-	2,800,000	-	-	-	2,800,000
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,800,000</b>	<b>-</b>	<b>-</b>	<b>(2,600,000)</b>	<b>\$ 200,000</b>
<b>9003 MEDICAID</b>								
2139 OTHER HLTH SVCS-MEDICAID	995,297	326,847	154,000	3,250	19,500	56,214	101,000	\$ 1,656,108
2213 STAFF DEVELOPMENT	-	-	5,000	-	-	-	500	5,500
<b>PROJECT TOTAL</b>	<b>995,297</b>	<b>326,847</b>	<b>159,000</b>	<b>3,250</b>	<b>19,500</b>	<b>56,214</b>	<b>101,500</b>	<b>\$ 1,661,608</b>
<b>GRAND TOTAL</b>	<b>228,134,327</b>	<b>72,945,320</b>	<b>4,813,211</b>	<b>8,991,347</b>	<b>2,830,861</b>	<b>12,155,618</b>	<b>(24,900,553)</b>	<b>\$ 304,970,131</b>

## General Fund (continued)

### General Operating Fund (continued)

#### Authorized Positions

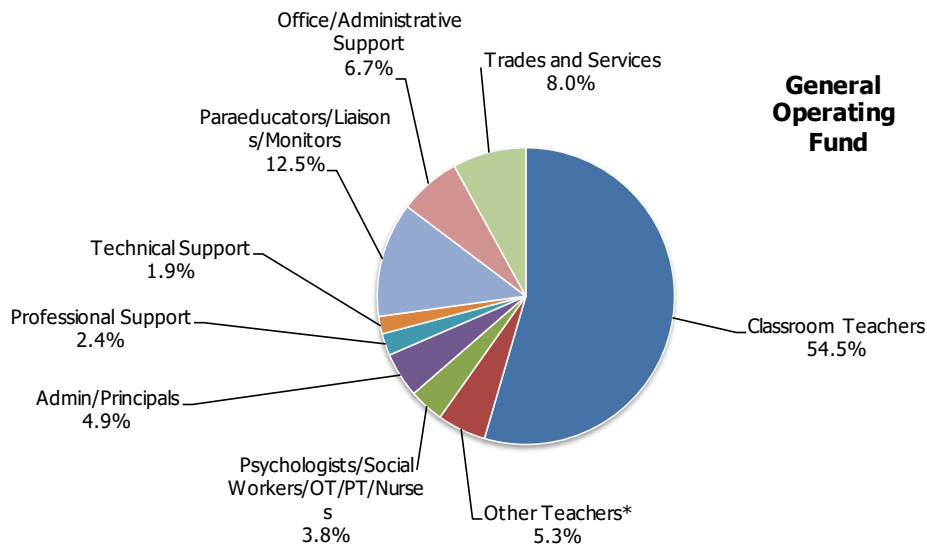
	2016-17	2017-18	2018-19	2019-20	2020-21
Classroom Teachers	1,558.331	1,562.433	1,551.326	1,579.970	1,575.989
Other Teachers*	112.810	135.589	152.600	157.650	154.271
Psychologists/Social Workers/OT/PT/Nurses	100.118	106.093	106.873	107.672	108.367
Admin/Principals	131.232	135.582	135.342	138.792	142.292
Professional Support	50.896	58.255	64.713	66.113	70.113
Technical Support	52.212	49.613	50.637	52.637	53.637
Paraeducators/Liaisons/Monitors	312.767	306.443	314.455	345.797	360.010
Office/Administrative Support	191.961	192.347	199.280	198.474	193.501
Trades and Services	223.325	233.575	232.075	232.075	230.725
<b>TOTAL FTE:</b>	<b>2,733.652</b>	<b>2,779.930</b>	<b>2,807.301</b>	<b>2,879.180</b>	<b>2,888.905</b>

\* Other Teachers- Temporary Assignments, Teacher Librarians & Counselors

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

	2016-17 Audited	2017-18 Audited	2018-19 Submitted	2019-20 Submitted	2020-21 Submitted
TOTAL STUDENT FTE	29,673.2	29,822.0	29,765.9	29,765.9	30,302.4
STUDENT FTE (Less Charters)	27,388.9	27,566.9	27,471.7	27,471.7	27,950.9
CHARTER STUDENT FTE	2,284.3	2,255.1	2,294.2	2,351.5	2,342.0

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



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



## General Fund (continued)

## General Operating Fund (continued)

## Location Budget by Object

LOCATION	FTE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY & OTHER USES	2020-21 PROPOSED BUDGET
<b>ELEMENTARY SCHOOLS</b>									
101 CURR DEPT - ELEM LEVEL	6.483	550,488	172,945	-	-	-	1,249,100	-	\$ 1,972,533
102 RESERVES - ELEM LEVEL	29.469	1,977,356	668,758	163,000	-	23,500	26,000	13,600	2,872,214
119 BEAR CREEK ELEMENTARY	32.087	2,286,503	757,481	-	40,221	500	69,348	1,750	3,155,803
120 BIRCH ELEMENTARY	33.106	2,393,802	790,446	-	18,462	338	85,021	1,275	3,289,344
124 COLUMBINE ELEMENTARY	41.987	3,230,578	1,046,796	1,500	55,784	1,200	125,976	3,000	4,464,834
127 CREST VIEW ELEMENTARY	43.601	3,292,204	1,073,747	-	46,599	-	107,235	-	4,519,785
130 DOUGLASS ELEMENTARY	33.190	2,471,841	809,133	-	53,073	-	83,020	-	3,417,067
131 SANCHEZ ELEMENTARY	39.530	2,973,769	970,614	-	33,148	1,640	83,510	1,400	4,064,081
132 EISENHOWER ELEMENTARY	37.518	2,711,172	895,827	2,400	37,380	390	89,987	2,400	3,739,556
134 EMERALD ELEMENTARY	36.505	2,705,689	886,077	-	21,303	-	108,125	4,658	3,725,852
136 FLATIRONS ELEMENTARY	20.168	1,490,483	489,486	-	18,794	204	54,626	264	2,053,857
138 FOOTHILL ELEMENTARY	39.886	2,826,100	938,971	500	43,925	1,550	83,761	1,650	3,896,457
141 GOLD HILL ELEMENTARY	3.432	255,280	83,583	-	3,832	-	10,963	33	353,691
144 HEATHERWOOD ELEMENTARY	29.860	2,068,567	693,111	-	38,389	100	75,598	978	2,876,743
147 JAMESTOWN ELEMENTARY	3.218	250,287	80,814	-	1,273	-	12,763	-	345,137
150 KOHL ELEMENTARY	33.017	2,311,194	772,147	-	21,685	300	73,264	1,900	3,180,490
153 LAFAYETTE ELEMENTARY	39.923	2,948,910	966,560	-	26,496	196	68,483	700	4,011,345
154 RYAN ELEMENTARY	43.874	3,188,442	1,052,750	-	26,092	1,232	89,865	900	4,359,281
156 FIRESIDE ELEMENTARY	41.027	2,961,324	977,590	-	57,220	200	84,577	1,500	4,082,411
157 LOUISVILLE ELEMENTARY	46.945	3,309,293	1,101,261	-	27,950	750	69,758	2,496	4,511,508
158 COAL CREEK ELEMENTARY	35.071	2,529,539	834,719	-	39,220	-	61,705	-	3,465,183
161 BCSIS	24.531	1,864,069	606,300	551	17,915	50	45,827	150	2,534,882
164 CREEKSIDE ELEMENTARY	36.165	2,549,426	848,757	-	47,819	200	79,746	400	3,526,348
166 MESA ELEMENTARY	27.126	1,918,970	638,490	-	31,028	-	54,433	-	2,642,921
169 NEDERLAND ELEMENTARY	27.846	1,972,100	655,490	-	19,093	350	84,956	250	2,732,239
180 PIONEER ELEMENTARY	43.774	3,297,788	1,074,841	1,394	35,068	800	121,793	3,304	4,534,578
185 SUPERIOR ELEMENTARY	39.578	2,909,136	955,261	320	31,380	40	98,586	84	3,994,807
190 UNIVERSITY HILL ELEM	45.197	3,471,835	1,125,285	1,269	42,003	226	139,347	426	4,780,391
192 HIGH PEAKS ELEMENTARY	23.238	1,779,491	577,028	-	16,589	25	45,483	870	2,419,486
193 COMMUNITY MONTESSORI	28.147	1,982,709	660,748	-	47,771	350	49,988	469	2,742,035
196 WHITTIER ELEMENTARY	33.699	2,575,147	835,446	-	19,675	200	77,030	150	3,507,648
<b>LEVEL TOTAL</b>	<b>999.198</b>	<b>73,053,102</b>	<b>24,040,462</b>	<b>170,934</b>	<b>919,187</b>	<b>34,341</b>	<b>3,509,874</b>	<b>44,607</b>	<b>\$ 101,772,507</b>
<b>MIDDLE SCHOOLS</b>									
201 CURR DEPT - MIDDLE LEVEL	13.106	1,111,665	349,250	-	-	-	216,100	-	\$ 1,677,015
202 RESERVES - MIDDLE LEVEL	2.980	306,059	74,785	29,505	-	30,080	3,263	17,000	460,692
225 BROOMFIELD HEIGHTS MIDDLE	50.387	3,708,038	1,217,896	151	42,988	1,201	128,796	5,160	5,104,230
230 MANHATTAN MIDDLE	42.671	3,301,639	1,068,318	-	58,869	2,590	105,585	2,345	4,539,346
240 CASEY MIDDLE	49.581	3,906,579	1,252,883	-	39,135	1,896	131,407	7,302	5,339,202
250 CENTENNIAL MIDDLE	45.777	3,637,238	1,165,912	-	65,615	764	144,462	4,004	5,017,995
252 ANGEVINE MIDDLE	61.251	4,768,327	1,539,538	-	57,928	1,000	186,493	6,200	6,559,486
254 LOUISVILLE MIDDLE	48.102	3,768,962	1,213,275	-	52,452	1,000	139,819	-	5,175,508
260 PLATT MIDDLE	43.318	3,235,007	1,057,957	300	36,106	500	129,126	1,534	4,460,530
270 SOUTHERN HILLS MIDDLE	41.473	3,153,378	1,025,460	116	68,029	201	137,779	2,393	4,387,356
<b>LEVEL TOTAL</b>	<b>398.646</b>	<b>30,896,892</b>	<b>9,965,274</b>	<b>30,072</b>	<b>421,122</b>	<b>39,232</b>	<b>1,322,830</b>	<b>45,938</b>	<b>\$ 42,721,360</b>
<b>SENIOR HIGH SCHOOLS</b>									
301 CURR DEPT - SENIOR LEVEL	7.225	612,832	192,532	-	-	-	234,800	-	\$ 1,040,164
302 RESERVES - SENIOR LEVEL	11.251	936,229	295,776	269,425	-	252,311	23,500	20,400	1,797,641
310 BOULDER HIGH	146.461	11,277,014	3,653,462	-	82,047	-	512,294	-	15,524,817
315 BROOMFIELD HIGH	110.163	8,515,059	2,753,435	-	86,072	5,597	313,107	27,798	11,701,068
320 CENTAURUS HIGH	113.491	8,614,072	2,801,134	-	87,290	5,751	369,784	15,330	11,893,361
330 FAIRVIEW HIGH	136.449	10,364,384	3,368,887	-	126,491	3,000	456,503	9,674	14,328,939
350 NEW VISTA HIGH	26.625	2,201,881	698,760	2,700	32,549	1,650	85,965	4,277	3,027,782
360 MONARCH HIGH	113.083	8,586,656	2,792,171	1,241	37,216	372	347,199	25,778	11,790,633
<b>LEVEL TOTAL</b>	<b>664.748</b>	<b>51,108,127</b>	<b>16,556,157</b>	<b>273,366</b>	<b>451,665</b>	<b>268,681</b>	<b>2,343,152</b>	<b>103,257</b>	<b>\$ 71,104,405</b>
<b>VOCATIONAL/TECHNICAL SCHOOLS</b>									
440 ARAPAHOE RIDGE HIGH	17.203	1,447,320	457,793	300	1,500	500	65,656	1,100	\$ 1,974,169
461 BOULDER UNIVERSAL	11.750	950,075	306,172	-	-	32,000	8,625	2,300	1,299,172
490 TECHNICAL ED CENTER	21.300	1,640,042	530,419	2,000	50,588	2,966	266,111	2,569	2,494,695
<b>LEVEL TOTAL</b>	<b>50.253</b>	<b>4,037,437</b>	<b>1,294,384</b>	<b>2,300</b>	<b>52,088</b>	<b>35,466</b>	<b>340,392</b>	<b>5,969</b>	<b>\$ 5,768,036</b>
<b>COMBINATION SCHOOLS</b>									
502 MONARCH K-8	66.636	4,916,558	1,612,928	-	82,923	360	186,075	400	\$ 6,799,244
503 NEDERLAND MIDDLE/SENIOR	34.650	2,558,779	840,038	-	40,764	3,977	106,513	1,330	3,551,401
505 ASPEN CREEK K-8	72.264	5,301,271	1,744,606	-	46,149	100	177,534	2,700	7,272,360
506 ELDORADO K-8	62.446	4,754,658	1,547,733	-	50,977	1,000	168,582	600	6,523,550
509 MEADOWLARK K-8	57.161	4,214,833	1,384,487	-	94,772	915	88,237	1,100	5,784,344
590 SUMMER SCHOOL	0.500	61,933	17,664	-	-	-	-	-	79,597
595 ALTERNATIVE LEARNING OPTIONS	1.000	297,075	73,436	-	-	122,500	500	1,550	495,061
<b>LEVEL TOTAL</b>	<b>294.657</b>	<b>22,105,107</b>	<b>7,220,892</b>	<b>-</b>	<b>315,585</b>	<b>128,852</b>	<b>727,441</b>	<b>7,680</b>	<b>\$ 30,505,557</b>
<b>CHARTER SCHOOLS</b>									
925 SUMMIT CHARTER	1.750	75,899	30,513	-	12,677	-	53,631	-	\$ 172,720
932 BOULDER PREP CHARTER	1.000	80,688	25,729	-	-	-	-	-	106,417
952 HORIZONS K-8 CHARTER	0.000	-	-	-	18,489	-	37,905	-	56,394
954 JUSTICE HIGH CHARTER	1.500	104,719	34,967	-	7,914	-	11,410	-	159,010
<b>LEVEL TOTAL</b>	<b>4.250</b>	<b>261,306</b>	<b>91,209</b>	<b>-</b>	<b>39,080</b>	<b>-</b>	<b>102,946</b>	<b>-</b>	<b>\$ 494,541</b>



## General Fund (continued)

## General Operating Fund (continued)

## Location Budget by Object (continued)

LOCATION	FTE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's EQUIPMENT/ OTHER USES	2020-21 PROPOSED BUDGET
<b>CENTRALIZED SERVICES</b>									
602 SUPERINTENDENT'S OFFICE									
0090 OTHER GEN EDUCATION	0.000	3,800	838	-	-	-	-	-	\$ 4,638
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	47,500	-	-	-	-	47,500
2321 SUPERINTENDENT	2.800	429,409	121,924	45,065	3,600	82,452	22,048	63,000	767,498
2322 COMMUNITY RELATIONS	0.000	-	-	100,000	-	-	-	-	100,000
<b>LOCATION TOTAL</b>	<b>2.800</b>	<b>433,209</b>	<b>122,762</b>	<b>192,565</b>	<b>3,600</b>	<b>82,452</b>	<b>22,048</b>	<b>63,000</b>	<b>\$ 919,636</b>
604 LEGAL COUNSEL OFFICE									
2100 SUPPORT SERVICES-STUDENTS	1.000	96,562	29,228	27,810	-	-	-	5,000	\$ 158,600
2304 ADMIN GEN SUPPORT SVCS	0.800	150,299	40,607	-	-	-	-	-	190,906
2315 LEGAL SERVICES	1.000	73,984	24,841	54,977	-	2,500	3,650	500	160,452
<b>LOCATION TOTAL</b>	<b>2.800</b>	<b>320,845</b>	<b>94,676</b>	<b>82,787</b>	<b>-</b>	<b>2,500</b>	<b>3,650</b>	<b>5,500</b>	<b>\$ 509,958</b>
605 CURRICULUM, ASSESSMENT & INSTRUCTION									
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	-	118,381	-	\$ 118,381
2210 IMPROVEMENT INSTRUC SVCS	3.200	374,208	110,527	-	-	-	-	-	484,735
2212 CURRICULUM DEVELOPMENT	3.000	309,125	94,501	-	-	-	-	-	403,626
2213 STAFF DEVELOPMENT	0.000	5,020	1,107	-	1,200	-	16,707	1,000	25,034
2219 LEARNING MATERIALS CENTER	1.000	80,889	25,750	-	-	19,340	31,307	-	157,286
2222 SCHOOL LIBRARY SERVICES	0.800	52,805	17,974	-	-	-	-	-	70,779
2822 INTERNAL COMMUNICATION SVCS	1.000	81,264	25,858	-	-	-	-	-	107,122
<b>LOCATION TOTAL</b>	<b>9.000</b>	<b>903,311</b>	<b>275,717</b>	<b>-</b>	<b>1,200</b>	<b>19,340</b>	<b>166,395</b>	<b>1,000</b>	<b>\$ 1,366,963</b>
606 BUSINESS SERVICES DIVISION									
2501 BUSINESS SUPPORT SERVICES	2.000	275,679	79,271	-	-	-	-	-	\$ 354,950
2511 SUPERVISING BUSINESS SERVICES	0.000	-	-	38,176	-	14,200	5,500	14,900	72,776
<b>LOCATION TOTAL</b>	<b>2.000</b>	<b>275,679</b>	<b>79,271</b>	<b>38,176</b>	<b>-</b>	<b>14,200</b>	<b>5,500</b>	<b>14,900</b>	<b>\$ 427,726</b>
607 STRATEGIC INITIATIVES									
2811 PLANNING SERVICES	0.000	26,520	5,848	-	1,250	6,200	14,554	1,800	\$ 56,172
2843 PROGRAMMING SERVICES	0.500	51,864	16,019	-	-	8,960	2,536	-	79,379
<b>LOCATION TOTAL</b>	<b>0.500</b>	<b>78,384</b>	<b>21,867</b>	<b>-</b>	<b>1,250</b>	<b>15,160</b>	<b>17,090</b>	<b>1,800</b>	<b>\$ 135,551</b>
608 PLANNING & ASSESSMENT									
2214 EVALUATION INSTRUC SVCS	5.000	637,133	182,743	56,250	-	-	-	-	\$ 876,126
2814 RESEARCH/EVALUATION SVCS	1.500	142,102	43,281	7,500	-	4,250	10,250	3,500	210,883
<b>LOCATION TOTAL</b>	<b>6.500</b>	<b>779,235</b>	<b>226,024</b>	<b>63,750</b>	<b>-</b>	<b>4,250</b>	<b>10,250</b>	<b>3,500</b>	<b>\$ 1,087,009</b>
609 VOCATIONAL ED ADMIN									
0030 GEN HIGH SCHOOL EDUCATION	0.000	10,000	2,205	-	-	-	36,576	-	\$ 48,781
2232 ADMIN VOC VOCATIONAL ED	1.000	124,610	36,695	-	-	-	-	-	161,305
<b>LOCATION TOTAL</b>	<b>1.000</b>	<b>134,610</b>	<b>38,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,576</b>	<b>-</b>	<b>\$ 210,086</b>
610 PRESCHOOL ADMINISTRATION									
2210 IMPROVEMENT INSTRUCTIONAL SERVICES	1.000	102,357	31,048	-	-	-	-	-	\$ 133,405
2231 ADMIN SPED SPECIAL EDUC	0.804	78,980	24,224	-	-	-	-	-	103,204
<b>LOCATION TOTAL</b>	<b>1.804</b>	<b>181,337</b>	<b>55,272</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 236,609</b>
611 SPECIAL EDUCATION									
0092 ESY EXTENDED SCHOOL YEAR	0.000	120,652	26,603	4,325	-	800	4,045	-	\$ 156,425
0093 HOMEBOUND/HOSPITAL	0.000	44,599	9,833	-	-	-	-	-	54,432
1700 SPECIAL EDUCATION	8.891	500,357	181,268	10,708	9,585	849,325	38,560	32,994	1,622,797
1710 PHYS DISABILITY	15.825	1,303,892	413,198	-	-	-	-	-	1,717,090
1720 VISUAL DISABILITY	1.600	129,100	41,167	-	-	-	-	-	170,267
1730 HEARING DISABILITY	10.200	660,160	226,248	-	-	-	-	-	886,408
1750 SPECIAL ED S.I.E.D	4.000	322,753	102,918	-	-	-	-	-	425,671
1760 COMMUNICATIVE DISABILITY	0.000	28,833	6,359	-	-	4,000	6,000	-	45,192
1770 SPEECH/LANGUAGE DISABILITY	47.962	4,230,124	1,314,013	-	-	-	-	-	5,544,137
1780 MULTIPLE DISABILITIES	4.173	293,528	97,772	-	-	-	-	-	391,300
1791 PRESCH DISABILITY CHILD	14.200	540,429	230,125	173	-	-	-	-	770,727
1799 OTHER SPED	0.000	-	-	-	-	-	10,000	-	10,000
2113 SOCIAL WORK SERVICES	10.214	1,073,884	318,333	-	-	-	-	-	1,392,217
2123 COUNSELING SERVICES	9.000	901,671	270,588	-	-	-	-	-	1,172,259
2140 PSYCHOLOGICAL SERVICES	19.441	1,881,549	569,791	-	-	-	-	-	2,451,340
2149 OTHER PSYCHOLOGICAL SERVICES	4.250	366,214	114,534	-	-	-	-	-	480,748
2153 AUDIOLOGY SERVICES	1.000	120,512	34,583	-	-	-	-	-	155,095
2213 STAFF DEVELOPMENT	0.000	-	-	60,150	-	2,575	3,460	-	66,185
2231 ADMIN SPED SPECIAL EDUC	9.100	884,812	272,420	-	-	-	-	675	1,157,907
<b>LOCATION TOTAL</b>	<b>159.856</b>	<b>13,403,069</b>	<b>4,229,753</b>	<b>75,356</b>	<b>9,585</b>	<b>856,700</b>	<b>62,065</b>	<b>33,669</b>	<b>\$ 18,670,197</b>
612 READING									
2210 IMPROVEMENT INSTRUC SVCS	3.000	291,041	89,280	-	-	-	-	-	\$ 380,321
2213 STAFF DEVELOPMENT	0.000	55,395	12,215	-	-	14,000	55,104	7,861	144,575
<b>LOCATION TOTAL</b>	<b>3.000</b>	<b>346,436</b>	<b>101,495</b>	<b>-</b>	<b>-</b>	<b>14,000</b>	<b>55,104</b>	<b>7,861</b>	<b>\$ 524,896</b>
613 STUDENT SUCCESS									
2100 SUPPORT SERVICES	4.000	409,910	126,500	-	-	-	-	-	\$ 536,410
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	1,811	2,595	-	4,406
2210 IMPROVEMENT INSTRUC SVCS	2.000	184,814	57,870	-	-	-	-	-	242,684
<b>LOCATION TOTAL</b>	<b>6.000</b>	<b>594,724</b>	<b>184,370</b>	<b>-</b>	<b>-</b>	<b>1,811</b>	<b>2,595</b>	<b>-</b>	<b>\$ 783,500</b>
614 INSTITUTIONAL EQUITY									
1900 STUDENT ACTIVITIES	0.000	6,022	1,328	2,560	525	5,500	1,004	-	\$ 16,939
2200 INSTRUCTIONAL STAFF SPRT	3.000	331,219	98,209	58,627	-	2,500	7,000	1,500	499,055
2237 ADMIN -TAG PROGRAMS	1.200	131,356	38,547	-	-	11,750	51,873	-	233,526
3300 COMMUNITY SERVICES	0.000	37,480	8,264	-	-	-	-	-	45,744
<b>LOCATION TOTAL</b>	<b>4.200</b>	<b>506,077</b>	<b>146,348</b>	<b>61,187</b>	<b>525</b>	<b>19,750</b>	<b>59,877</b>	<b>1,500</b>	<b>\$ 795,264</b>
616 LANGUAGE, CULTURE & EQUITY									
0090 OTHER GEN EDUCATION	1.080	91,607	28,779	-	-	-	-	-	\$ 120,386
2200 INSTRUCTIONAL STAFF SPRT	3.500	374,049	111,629	-	-	-	-	-	485,678
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	100	5,000	26,360	-	31,460
2214 EVALUATION INSTRUC SVCS	0.500	31,841	10,975	-	-	-	-	-	42,816
<b>LOCATION TOTAL</b>	<b>5.080</b>	<b>497,497</b>	<b>151,383</b>	<b>-</b>	<b>100</b>	<b>5,000</b>	<b>26,360</b>	<b>-</b>	<b>\$ 680,340</b>
617 ELEMENTARY ED ADMIN									
0010 GEN ELEMENTARY EDUC	0.000	9,112	2,009	-	-	-	10,000	-	\$ 21,121
0090 OTHER GEN EDUCATION	0.000	-	-	33,500	-	-	21,500	-	55,000
<b>LOCATION TOTAL</b>	<b>0.000</b>	<b>9,112</b>	<b>2,009</b>	<b>33,500</b>	<b>-</b>	<b>-</b>	<b>31,500</b>	<b>-</b>	<b>\$ 76,121</b>





## General Fund (continued)

## General Operating Fund (continued)

## Location Budget by Object (continued)

LOCATION	FTE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's EQUIPMENT/ OTHER USES	2020-21 PROPOSED BUDGET
<b>CENTRALIZED SERVICES (continued)</b>									
619 SECONDARY ED ADMIN									
0090 OTHER GEN EDUCATION	0.000	7,000	1,544	-	-	-	-	-	\$ 8,544
<b>LOCATION TOTAL</b>	<b>0.000</b>	<b>7,000</b>	<b>1,544</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 8,544</b>
621 SECONDARY ED ADMIN									
2210 IMPROVEMENT INSTR SVCS	2.000	128,132	44,072	-	-	-	-	-	\$ 172,204
2300 GENERAL ADMIN SUPPORT	1.000	136,140	39,258	-	-	3,000	71,243	-	249,641
2304 GENERAL ADMIN-CABINET	2.000	257,930	74,726	-	-	-	-	-	332,656
<b>LOCATION TOTAL</b>	<b>5.000</b>	<b>522,202</b>	<b>158,056</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>71,243</b>	<b>-</b>	<b>\$ 754,501</b>
622 SECONDARY ED ADMIN									
2210 IMPROVEMENT INSTR SVCS	2.000	115,326	41,704	-	-	-	-	-	\$ 157,030
2300 GENERAL ADMIN SUPPORT	1.000	164,549	45,573	-	-	3,000	71,243	-	284,365
2304 GENERAL ADMIN-CABINET	2.000	270,869	77,602	-	-	-	-	-	348,471
<b>LOCATION TOTAL</b>	<b>5.000</b>	<b>550,744</b>	<b>164,879</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>71,243</b>	<b>-</b>	<b>\$ 789,866</b>
623 SECONDARY ED ADMIN									
2210 IMPROVEMENT INSTR SVCS	2.000	124,517	43,269	-	-	-	-	-	\$ 167,786
2300 GENERAL ADMIN SUPPORT	1.000	144,366	41,086	-	-	3,000	71,243	-	259,695
2304 GENERAL ADMIN-CABINET	2.000	264,565	76,801	-	-	-	-	-	341,366
<b>LOCATION TOTAL</b>	<b>5.000</b>	<b>533,448</b>	<b>161,156</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>71,243</b>	<b>-</b>	<b>\$ 768,847</b>
624 SECONDARY ED ADMIN									
2210 IMPROVEMENT INSTR SVCS	3.000	335,740	100,416	22,500	-	5,008	26,687	316	\$ 490,667
<b>LOCATION TOTAL</b>	<b>3.000</b>	<b>335,740</b>	<b>100,416</b>	<b>22,500</b>	<b>-</b>	<b>5,008</b>	<b>26,687</b>	<b>316</b>	<b>\$ 490,667</b>
628 BOARD OF EDUCATION									
2311 ADMIN BOE BOARD OF EDUC	0.000	-	-	7,300	1,200	14,500	3,571	35,134	\$ 61,705
2312 BOE SECTRY BOARD OF EDUC	0.400	35,981	11,476	-	-	-	-	-	47,457
2314 ELECTION SERVICES	0.000	-	-	81,100	-	-	-	-	81,100
2317 AUDIT SERVICES	0.000	-	-	63,735	-	-	-	-	63,735
2834 INVC TRAINING NON-CERT	0.000	-	-	14,000	-	1,604	-	-	15,604
<b>LOCATION TOTAL</b>	<b>0.400</b>	<b>35,981</b>	<b>11,476</b>	<b>166,135</b>	<b>1,200</b>	<b>16,104</b>	<b>3,571</b>	<b>35,134</b>	<b>\$ 269,601</b>
634 ENGLISH LANGUAGE DEVELOPMENT									
2100 SUPPORT SERVICES STUDENTS	0.000	2,102	463	7,500	-	1,398	3,500	550	\$ 15,513
2210 IMPROVEMENT INSTRU SVCS	3.000	293,974	89,931	-	-	-	-	-	383,905
2213 STAFF DEVELOPMENT	0.000	11,545	2,547	8,000	-	27,000	4,149	-	53,241
2219 OTHER INSTRUCTIONAL	0.000	-	-	-	-	-	40,000	-	40,000
<b>LOCATION TOTAL</b>	<b>3.000</b>	<b>307,621</b>	<b>92,941</b>	<b>15,500</b>	<b>-</b>	<b>28,398</b>	<b>47,649</b>	<b>550</b>	<b>\$ 492,659</b>
635 DISTRICT-WIDE INSTRUCTION									
1808 COCURRICULAR ACTIVITIES	0.000	(34,069)	(7,512)	-	-	-	-	-	\$ (41,581)
1896 COCURRICULAR ACTIVITIES	0.000	5,096	1,124	-	-	-	-	-	6,220
2100 SUPPORT SERVICES-STUDENTS	4.000	302,645	101,144	97,135	-	16,000	5,171	-	522,095
2112 ATTENDANCE SERVICES	6.000	434,656	148,719	-	-	-	-	-	583,375
2122 COUNSELING SERVICES	0.000	-	-	7,000	-	16,679	1,700	1,400	26,779
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	43,975	-	-	43,975
2811 PLANNING SERVICES	0.000	-	-	57,000	-	-	-	1,550	58,550
<b>LOCATION TOTAL</b>	<b>11.000</b>	<b>840,373</b>	<b>281,823</b>	<b>161,135</b>	<b>-</b>	<b>76,654</b>	<b>6,871</b>	<b>2,950</b>	<b>\$ 1,369,806</b>
637 SCIENCE									
2212 CURRICULUM DEVELOPMENT	1.500	87,316	31,102	-	-	-	-	-	\$ 118,418
2213 STAFF DEVELOPMENT	0.000	-	2	-	-	-	-	-	2
<b>LOCATION TOTAL</b>	<b>1.500</b>	<b>87,316</b>	<b>31,104</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 118,420</b>
640 OPERATIONAL SERVICES									
0090 OTHER GEN EDUCATION	0.000	-	-	3,000	-	-	-	7,000	\$ 10,000
2610 ADMIN MAINTENANCE & OPS	2.663	280,456	84,599	-	-	2,650	43,380	950	412,035
2890 OTHER SUPPORT SERVICES - CENTRAL	1.000	122,464	35,018	8,000	-	3,300	3,731	2,400	174,913
<b>LOCATION TOTAL</b>	<b>3.663</b>	<b>402,920</b>	<b>119,617</b>	<b>11,000</b>	<b>-</b>	<b>5,950</b>	<b>47,111</b>	<b>10,350</b>	<b>\$ 596,948</b>
642 MAINTENANCE & OPERATIONS									
2600 MAINTENANCE & OPERATIONS	48.000	3,444,914	1,147,127	35,500	90,500	24,100	39,932	51,360	\$ 4,833,433
2610 ADMIN MAINTENANCE & OPS	8.000	808,459	246,072	-	-	-	-	-	1,054,531
2622 BUILDINGS	0.000	-	-	-	-	-	189,250	-	189,250
2623 TRADES	0.000	-	-	-	-	-	189,250	-	189,250
2624 HVAC	0.000	-	-	-	-	-	189,250	-	189,250
2627 ENERGY - PHASE I	0.000	-	-	-	-	1,500	-	-	1,500
2631 GROUNDS	0.000	-	-	-	-	-	189,250	-	189,250
<b>LOCATION TOTAL</b>	<b>56.000</b>	<b>4,253,373</b>	<b>1,393,199</b>	<b>35,500</b>	<b>90,500</b>	<b>25,600</b>	<b>796,932</b>	<b>51,360</b>	<b>\$ 6,646,464</b>
643 ENVIRONMENTAL SERVICES									
2620 ENVIRONMENTAL SERVICES	2.000	170,103	53,373	23,000	352,207	9,625	1,714	3,765	\$ 613,787
2660 SECURITY SERVICES	13.200	1,039,060	338,601	2,341	3,150	3,650	50,600	11,100	1,448,502
2690 OTHER OPERATIONS	8.400	335,145	140,557	2,000	22,000	2,380	10,170	(205,359)	306,893
<b>LOCATION TOTAL</b>	<b>23.600</b>	<b>1,544,308</b>	<b>532,531</b>	<b>27,341</b>	<b>377,357</b>	<b>15,655</b>	<b>62,484</b>	<b>(190,494)</b>	<b>\$ 2,369,182</b>
652 COMMUNITY SCHOOLS									
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	-	-	165,500	-	\$ 165,500
<b>LOCATION TOTAL</b>	<b>0.000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>165,500</b>	<b>-</b>	<b>\$ 165,500</b>
668 COMMUNICATION SERVICES									
2801 CENTRAL SUPPORT SERVICES	1.000	143,157	40,818	-	-	-	-	-	\$ 183,975
2820 COMMUNICATION SERVICES	3.000	211,424	71,581	13,500	-	9,230	7,551	11,800	325,086
<b>LOCATION TOTAL</b>	<b>4.000</b>	<b>354,581</b>	<b>112,399</b>	<b>13,500</b>	<b>-</b>	<b>9,230</b>	<b>7,551</b>	<b>11,800</b>	<b>\$ 509,061</b>
670 GRANTS ADMINISTRATION									
2323 GRANT PROCUREMENT	0.750	104,216	29,913	-	-	1,000	1,500	-	\$ 136,629
<b>LOCATION TOTAL</b>	<b>0.750</b>	<b>104,216</b>	<b>29,913</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,500</b>	<b>-</b>	<b>\$ 136,629</b>
685 PROFESSIONAL LEARNING									
2114 STUDENT ACCT SYSTEM	7.000	556,201	179,994	22,508	1,220	5,400	8,500	750	\$ 774,573
<b>LOCATION TOTAL</b>	<b>7.000</b>	<b>556,201</b>	<b>179,994</b>	<b>22,508</b>	<b>1,220</b>	<b>5,400</b>	<b>8,500</b>	<b>750</b>	<b>\$ 774,573</b>
686 PROFESSIONAL LEARNING									
2830 HUMAN RESOURCES	3.500	357,668	107,903	10,000	-	10,500	24,427	6,800	\$ 517,298
<b>LOCATION TOTAL</b>	<b>3.500</b>	<b>357,668</b>	<b>107,903</b>	<b>10,000</b>	<b>-</b>	<b>10,500</b>	<b>24,427</b>	<b>6,800</b>	<b>\$ 517,298</b>
687 HUMAN RESOURCES									
2200 INSTRUCTIONAL STAFF SUPPORT	1.000	139,591	40,481	5,000	-	25,287	15,152	6,000	\$ 231,511
2213 STAFF DEVELOPMENT	0.000	-	210,590	-	-	-	-	-	210,590
2318 STAFF NEGOTIATIONS SVCS	0.000	9,870	2,176	16,576	-	-	500	-	29,122
2835 EMPLOYEE INSURANCE SVCS	0.000	-	-	30,000	-	350	300	200	30,850
2830 HUMAN RESOURCES	13.800	1,229,011	388,270	38,772	3,500	5,450	16,960	8,093	1,690,056
2832 RECRUITMENT/PLACEMENT SVC	2.000	142,293	47,220	55,000	-	2,780	98,000	15,000	360,293
2801 CENTRAL SUPPORT SERVICES	2.000	283,049	79,709	-	-	-	-	-	362,758
<b>LOCATION TOTAL</b>	<b>18.800</b>	<b>1,803,814</b>	<b>768,446</b>	<b>145,348</b>	<b>3,500</b>	<b>33,867</b>	<b>130,912</b>	<b>29,293</b>	<b>\$ 2,915,180</b>

## General Fund (continued)

## General Operating Fund (continued)

## Location Budget by Object (continued)

LOCATION	FTE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY & OTHER USES	2020-21 PROPOSED BUDGET
<b>CENTRALIZED SERVICES (continued)</b>									
688 BUDGET SERVICES									
2513 BUDGETING SERVICES	7.000	594,675	187,957	23,400	-	8,850	43,900	2,000	\$ 860,782
<b>LOCATION TOTAL</b>	<b>7.000</b>	<b>594,675</b>	<b>187,957</b>	<b>23,400</b>	<b>-</b>	<b>8,850</b>	<b>43,900</b>	<b>2,000</b>	<b>\$ 860,782</b>
689 INFORMATION TECHNOLOGY									
2220 MEDIA SUPPORT SERVICES	9.000	548,729	192,128	-	-	-	-	-	\$ 740,857
2801 CENTRAL SUPPORT SERVICES	2.000	261,455	74,910	-	-	-	-	-	336,365
2841 SUPERVISING INFO SYS SERVICES	3.000	301,621	93,420	77,605	58,406	33,650	20,730	14,450	599,882
2842 SYSTEM ANALYSIS SERVICES	3.000	336,506	100,588	121,000	-	6,600	2,400	800	567,894
2843 PROGRAMMING SERVICES	13.000	1,297,328	397,514	26,500	2,277,258	24,250	5,450	2,100	4,030,400
2844 OPERATIONS SERVICES	6.000	519,666	167,684	26,500	475,476	16,500	15,500	6,000	1,227,326
2849 OTHER INFORMATION SERVICES	15.000	1,174,425	391,157	55,000	-	33,000	2,300	1,200	1,657,082
<b>LOCATION TOTAL</b>	<b>51.000</b>	<b>4,439,730</b>	<b>1,417,401</b>	<b>306,605</b>	<b>2,811,140</b>	<b>114,000</b>	<b>46,380</b>	<b>24,550</b>	<b>\$ 9,159,806</b>
690 FINANCE & ACCOUNTING									
2139 OTHER HLTH SVCS-MEDICAID	0.250	17,665	5,875	-	-	-	-	-	\$ 23,540
2515 PAYROLL SERVICES	5.000	417,366	132,350	-	-	3,000	-	-	552,716
2516 FINANCIAL ACCOUNTING SVCS	9.225	734,583	236,518	6,893	6,100	22,300	10,400	10,100	1,026,894
<b>LOCATION TOTAL</b>	<b>14.475</b>	<b>1,169,614</b>	<b>374,743</b>	<b>6,893</b>	<b>6,100</b>	<b>25,300</b>	<b>10,400</b>	<b>10,100</b>	<b>\$ 1,603,150</b>
695 PURCHASING									
2520 PURCHASING SERVICES	5.000	455,501	141,429	-	750	17,400	8,900	1,100	\$ 625,080
<b>LOCATION TOTAL</b>	<b>5.000</b>	<b>455,501</b>	<b>141,429</b>	<b>-</b>	<b>750</b>	<b>17,400</b>	<b>8,900</b>	<b>1,100</b>	<b>\$ 625,080</b>
698 HEALTH SERVICES									
2134 NURSING SERVICES	11.181	832,243	278,328	14,000	2,500	6,150	5,906	3,100	\$ 1,142,227
2139 OTHER HLTH SVCS-MEDICAID	12.700	977,632	320,972	154,000	3,250	19,500	56,214	101,000	1,632,568
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	-	2,500	8,000	10,500
2213 STAFF DEVELOPMENT	0.000	-	-	5,000	-	-	-	500	5,500
<b>LOCATION TOTAL</b>	<b>23.881</b>	<b>1,809,875</b>	<b>599,300</b>	<b>173,000</b>	<b>5,750</b>	<b>25,650</b>	<b>64,620</b>	<b>112,600</b>	<b>\$ 2,790,795</b>
<b>LEVEL TOTAL</b>	<b>457.109</b>	<b>39,530,426</b>	<b>12,698,073</b>	<b>1,687,686</b>	<b>3,313,777</b>	<b>1,468,729</b>	<b>2,216,634</b>	<b>241,889</b>	<b>\$ 61,157,214</b>
<b>SERVICE CENTERS</b>									
791 WAREHOUSE									
2530 WAREHOUSING/DISTRIBUTING	9.000	594,170	202,226	5,000	14,000	5,200	4,600	40,500	\$ 865,696
2535 WAREHOUSE INVENTORY ADJ	0.000	-	-	-	-	-	16,157	-	16,157
<b>LOCATION TOTAL</b>	<b>9.000</b>	<b>594,170</b>	<b>202,226</b>	<b>5,000</b>	<b>14,000</b>	<b>5,200</b>	<b>20,757</b>	<b>40,500</b>	<b>\$ 881,853</b>
792 PRINT SHOP									
2540 PRINT SHOP DISTRICT	2.750	176,465	60,662	5,000	98,000	-	55,000	(361,073)	\$ 34,054
<b>LOCATION TOTAL</b>	<b>2.750</b>	<b>176,465</b>	<b>60,662</b>	<b>5,000</b>	<b>98,000</b>	<b>-</b>	<b>55,000</b>	<b>(361,073)</b>	<b>\$ 34,054</b>
793 TELECOMMUNICATIONS									
2845 TELECOMMUNICATIONS	0.000	-	-	1,000	300,775	127,200	-	100	\$ 429,075
<b>LOCATION TOTAL</b>	<b>0.000</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>300,775</b>	<b>127,200</b>	<b>-</b>	<b>100</b>	<b>\$ 429,075</b>
<b>LEVEL TOTAL</b>	<b>11.750</b>	<b>770,635</b>	<b>262,888</b>	<b>11,000</b>	<b>412,775</b>	<b>132,400</b>	<b>75,757</b>	<b>(320,473)</b>	<b>\$ 1,344,982</b>
<b>DISTRICT-WIDE COSTS</b>									
808 SCHOOL ALLOCATIONS	0.000	1,277,800	308,215	310,470	120,000	500	-	-	\$ 2,016,985
809 DISTRICT ALLOCATIONS	1.813	4,743,557	378,917	2,327,383	2,890,764	722,660	1,326,904	(25,029,920)	(12,639,735)
<b>LEVEL TOTAL</b>	<b>1.813</b>	<b>6,021,357</b>	<b>687,132</b>	<b>2,637,853</b>	<b>3,010,764</b>	<b>723,160</b>	<b>1,326,904</b>	<b>(25,029,920)</b>	<b>\$ (10,622,750)</b>
<b>OTHER OPERATIONAL UNITS</b>									
970 SOMBRERO MARSH BUILDING	0.000	-	-	-	5,529	-	4,887	-	\$ 10,416
971 EDUCATION CENTER BUILDING	4.000	209,702	78,391	-	28,797	-	151,371	500	468,761
973 MAPLETON EARLY CHILDHOOD CENTER	2.106	124,071	43,942	-	8,445	-	22,621	-	199,079
975 HALYCON BUILDING	0.375	16,165	6,516	-	12,533	-	10,809	-	46,023
<b>LEVEL TOTAL</b>	<b>6.481</b>	<b>349,938</b>	<b>128,849</b>	<b>-</b>	<b>55,304</b>	<b>-</b>	<b>189,688</b>	<b>500</b>	<b>\$ 724,279</b>
<b>GRAND TOTAL</b>	<b>2,888.905</b>	<b>\$ 228,134,327</b>	<b>\$ 72,945,320</b>	<b>\$ 4,813,211</b>	<b>\$ 8,991,347</b>	<b>\$ 2,830,861</b>	<b>\$ 12,155,618</b>	<b>\$ (24,900,553)</b>	<b>\$ 304,970,131</b>



## General Fund (continued)

### PERA On-Behalf Fund

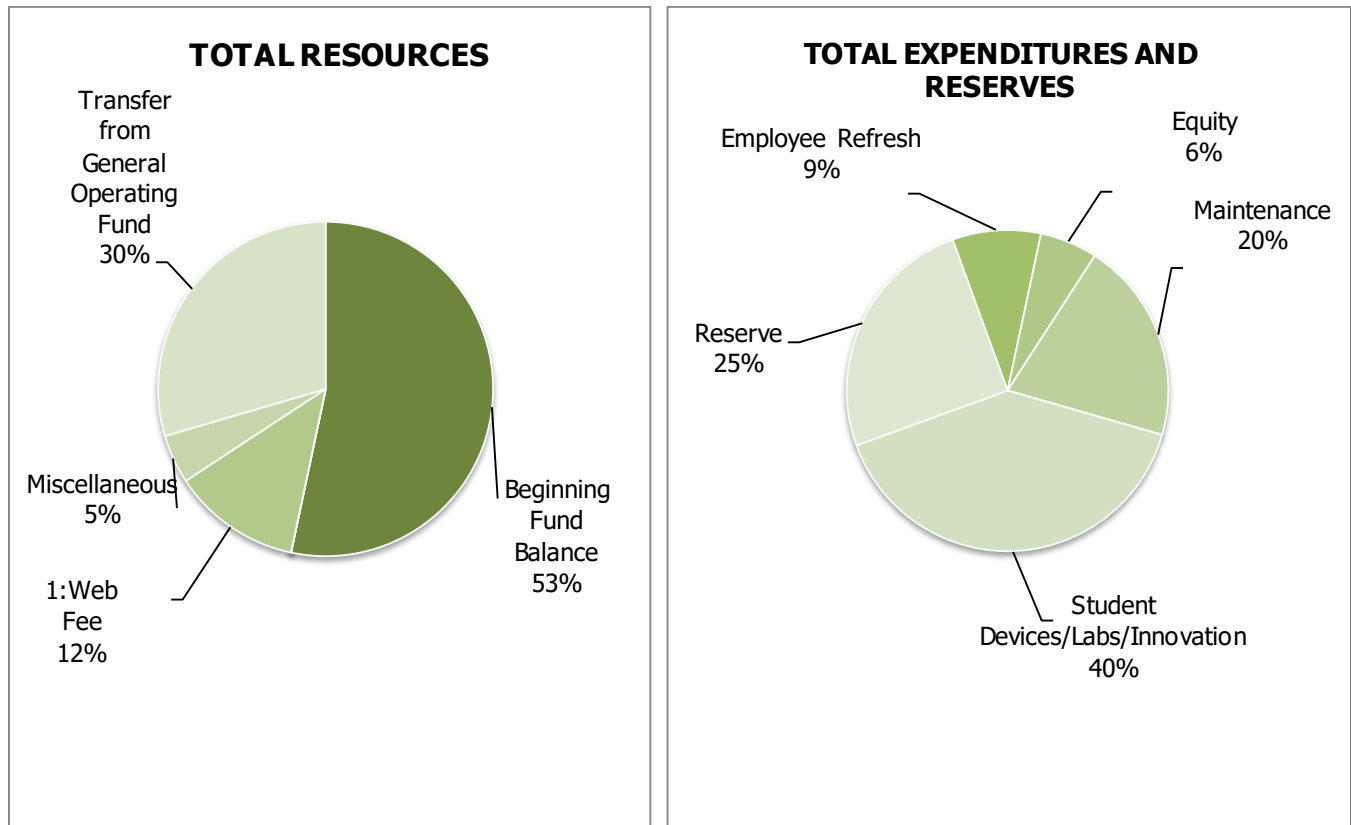
As a component of Senate Bill 18-200, the state is required to make a direct on-behalf payment of \$225.0 million to Colorado PERA each year. The payment is allocated based on the proportionate amount of annual payroll to the School Division Trust Fund, State Division Trust Fund, Judicial Division Trust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

	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE:					
PERA On-Behalf Payments	\$ -	\$ -	\$ 6,055,941	\$ 7,000,000	\$ 7,000,000
TOTAL REVENUE	\$ -	\$ -	\$ 6,055,941	\$ 7,000,000	\$ 7,000,000
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,055,941</u>	<u>\$ 7,000,000</u>	<u>\$ 7,000,000</u>
EXPENDITURES:					
PERA On-Behalf Payments	\$ -	\$ -	\$ 6,055,941	\$ 7,000,000	\$ 7,000,000
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,055,941</u>	<u>\$ 7,000,000</u>	<u>\$ 7,000,000</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,055,941</u>	<u>\$ 7,000,000</u>	<u>\$ 7,000,000</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

## General Fund (continued)

### Technology Fund

The Technology Fund was established for digital device procurement, software updates, and technical support. The program maintains technologies by bi-annual allocations to each school based on student counts. The allocations are used to purchase Chromebooks, tablets, desktops, laptops, projectors, large screen TVs, document cameras, and other technology for use in the classroom and administrative functions. The estimated carryover amounts are for projects that span multiple years. Current year funding includes revenues from the Federal E-Rate reimbursement program, Fiber, LiveWire, 1:Web Program and a new Cart:Web Program in 2020-21. Timing of equipment purchases affect the carryover balance in this fund.





## Technology Fund (continued)

	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 2,304,185	\$ 2,381,340	\$ 2,197,175	\$ 2,307,552	<b>\$ 2,408,331</b>
REVENUE:					
Miscellaneous Local	\$ 397,751	\$ 134,945	\$ 253,298	\$ 211,024	<b>\$ 213,232</b>
Student Fees	35,929	57,912	170,418	309,153	<b>560,924</b>
One-Time Transfer from General Operating Fund	-	-	-	26,571	<b>-</b>
Transfer from General Operating Fund	1,637,089	1,857,137	1,704,966	1,552,526	<b>1,334,546</b>
TOTAL REVENUE	\$ 2,070,769	\$ 2,049,994	\$ 2,128,682	\$ 2,099,274	<b>\$ 2,108,702</b>
TOTAL RESOURCES	<u>\$ 4,374,954</u>	<u>\$ 4,431,334</u>	<u>\$ 4,325,857</u>	<u>\$ 4,406,826</u>	<b><u>\$ 4,517,033</u></b>
EXPENDITURES:					
Personnel	\$ -	\$ -	\$ -	\$ -	<b>\$ -</b>
Purchased Services	-	-	-	-	<b>-</b>
Supplies	-	-	-	-	<b>-</b>
Equipment	-	-	-	-	<b>-</b>
Employee Devices/Professional Dev.	363,255	576,147	309,322	315,000	<b>315,000</b>
Equity	-	85,885	158,694	165,704	<b>204,778</b>
Maintenance	439,047	409,319	375,331	395,680	<b>718,922</b>
Classroom Software	249,597	163,041	138,054	-	<b>-</b>
Student Devices/Labs/Innovation	941,715	999,767	1,036,904	1,122,111	<b>1,415,422</b>
TOTAL EXPENDITURES	<u>\$ 1,993,614</u>	<u>\$ 2,234,159</u>	<u>\$ 2,018,305</u>	<u>\$ 1,998,495</u>	<b><u>\$ 2,654,122</u></b>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	<b>\$ 79,624</b>
GAAP RESERVES	-	-	-	-	<b>804,495</b>
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b><u>\$ 884,119</u></b>
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 1,993,614</u>	<u>\$ 2,234,159</u>	<u>\$ 2,018,305</u>	<u>\$ 1,998,495</u>	<b><u>\$ 3,538,241</u></b>
ENDING BALANCE	<u>\$ 2,381,340</u>	<u>\$ 2,197,175</u>	<u>\$ 2,307,552</u>	<u>\$ 2,408,331</u>	<b><u>\$ 978,792</u></b>

## General Fund (continued)

### Athletics Fund

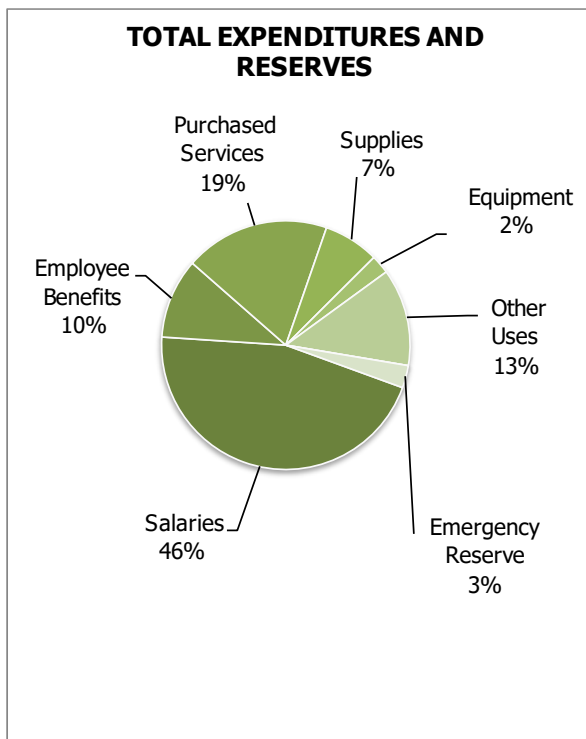
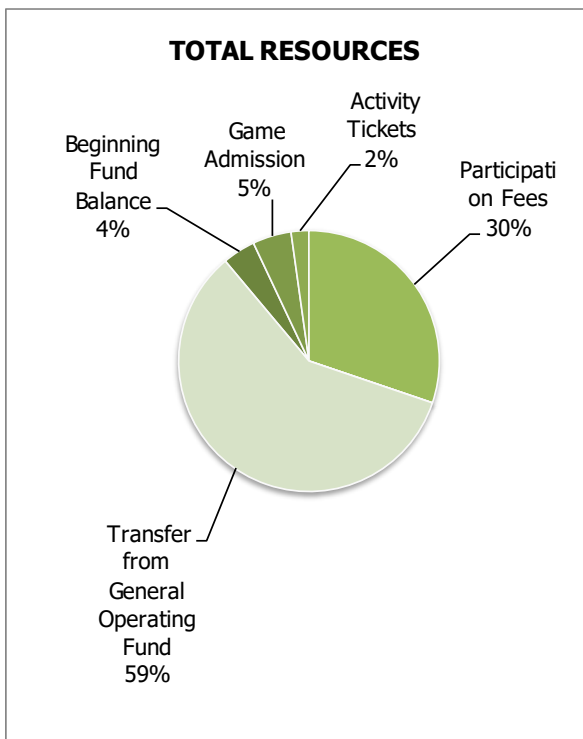
The Proposed Budget includes steps PERA increases. The budget reflects a one-time increase for the increased cost of PERA benefits for coaches. All Charter School athletic program expenditures are reflected in the Charter School Fund.

#### Middle Level

- o 13 middle schools offer interscholastic sports and intramural sports;
- o 8 interscholastic sports are offered: football, girls basketball, boys basketball, co-ed wrestling, girls volleyball, co-ed track, and co-ed cross country;
- o 230 interscholastic coaches in middle level programs;
- o The average cost of a middle level coach is \$2,745 per season;
- o Participation numbers are at 61 percent of total middle school students for interscholastic sports (8th grade), and intramurals. This statistic may include individuals that participate in more than one sport.

#### High School

- o 6 high schools offer interscholastic sports (Boulder, Fairview, Monarch, Centaurus, Nederland, and Broomfield);
- o 13 interscholastic sports and weight room training are offered for boys and girls;
- o Coaching positions are allocated based on the number of participants in each school with an average of 73 per high school (except Nederland with 20 coaches);
- o State tournament expenses are paid from the building activity account;
- o \$100K per year is spent on facility rental (swim pools, arenas, softball fields, golf courses);
- o The average cost of a coach is \$3,537 per season;
- o Participation numbers are at 40 percent of total high school students. This statistic may include individuals that participate in more than one sport;
- o 59 percent of the athletic budget is funded from a transfer from the General Operating Fund;
- o Approximately \$40K per year is spent on helmet reconditioning and safety equipment.





# Athletics Fund (continued)

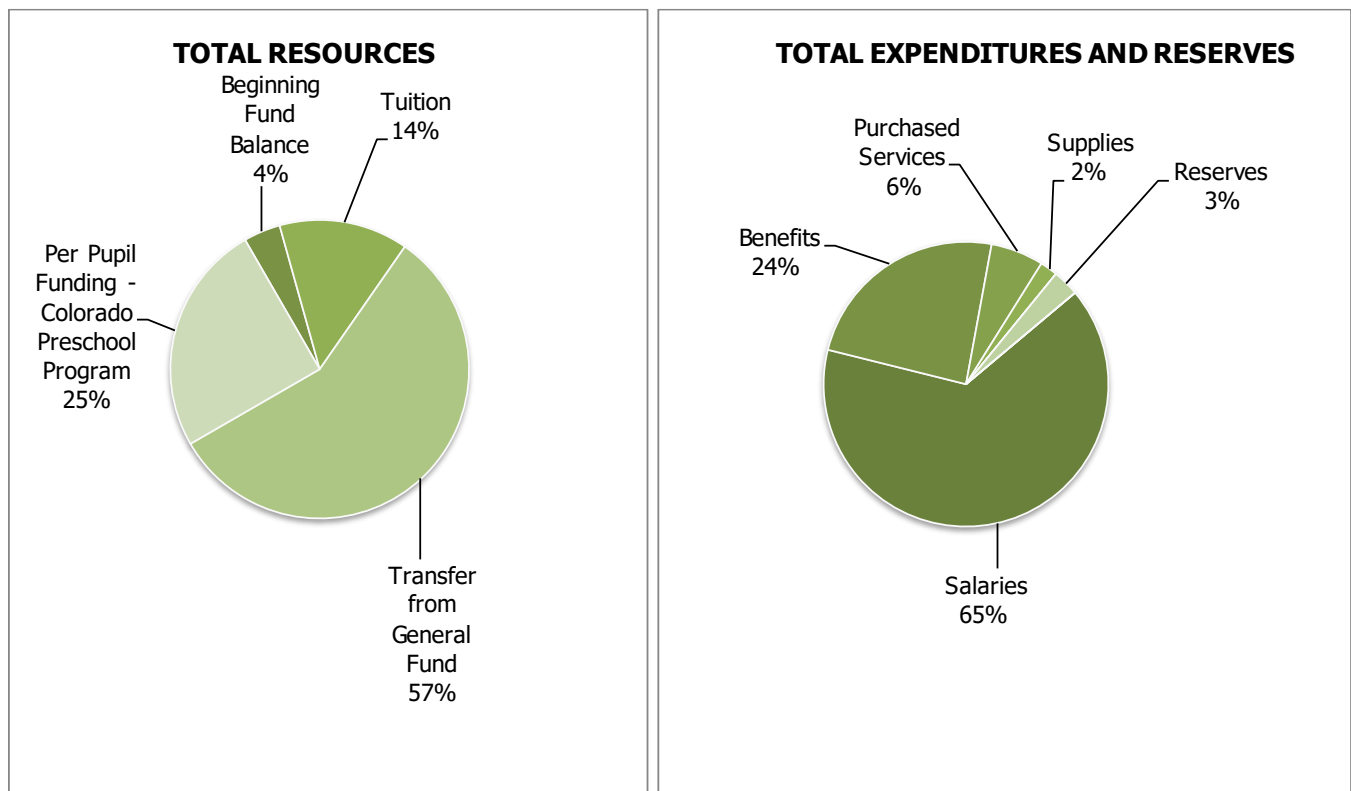
	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 267,137	\$ 423,047	\$ 485,249	\$ 274,411	\$ 135,001
REVENUE:					
Game Admission	\$ 180,975	\$ 175,209	\$ 156,238	\$ 139,800	\$ 158,250
Activity Tickets	72,705	88,090	76,511	39,585	72,460
Participation Fees	1,020,734	1,003,991	1,013,829	658,165	996,504
Transfer from General Operating Fund	2,000,870	2,016,328	2,070,254	2,022,716	1,934,981
TOTAL REVENUE	\$ 3,275,284	\$ 3,283,618	\$ 3,316,832	\$ 2,860,266	\$ 3,162,195
TOTAL RESOURCES	\$ 3,542,421	\$ 3,706,665	\$ 3,802,081	\$ 3,134,677	\$ 3,297,196
EXPENDITURES:					
Personnel	\$ 1,884,768	\$ 1,904,927	\$ 1,934,087	\$ 1,717,096	\$ 1,842,878
Purchased Services	532,187	699,365	750,453	581,352	622,414
Supplies	145,378	180,057	282,943	244,260	238,172
Equipment	141,119	83,060	194,650	157,722	80,358
Other Uses	415,922	354,007	365,537	299,246	417,338
TOTAL EXPENDITURES	\$ 3,119,374	\$ 3,221,416	\$ 3,527,670	\$ 2,999,676	\$ 3,201,160
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 96,036
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 3,119,374	\$ 3,221,416	\$ 3,527,670	\$ 2,999,676	\$ 3,297,196
ENDING BALANCE	\$ 423,047	\$ 485,249	\$ 274,411	\$ 135,001	\$ -

## General Fund (continued)

### Preschool Fund

The Preschool Fund includes a total of 75 sessions of preschool in 20 elementary schools and the Mapleton Early Childhood Center. The preschool general fund includes a total of 75 sessions of preschool in 20 elementary schools and the Mapleton Early Childhood Center. A reduced tuition rate allows parents to request enrollment for a scholarship rate of \$200 per month for four half-days of preschool, for a nine month schedule. Full tuition rates are \$400 a month with a schedule of four half-days per week. In addition, the Early Childhood Education program offers a Preschool Enrichment Program (PEP) for an extended half-day at \$495 per month and a full-day, five day a week program for \$1,100 a month, for a nine month schedule. The Preschool Enrichment Program is only offered at Mapleton Early Childhood Center. The Community Montessori tuition rates are as follows; for a five day a week, half-day program, the rate is \$594 per month, with an extended half-day option available for an additional \$403.

The Colorado Preschool Program was combined with the Preschool Fund beginning with the 2018-19 fiscal year. Funding for the 2020-21 Colorado Preschool Program and the Early Childhood At-Risk Enhancement (ECARES), which is part of the Colorado Preschool Program, serves half-day and full-day preschool. BVSD is expecting an allocation of 479 slots (238.5 FTE) for preschool in which 104 slots have been identified for community child care centers. Colorado Preschool Program is a no cost preschool program for eligible families that supports students who have identified risk factors that can impact school success and/or may lead to achievement gaps.







**Preschool Fund (continued)**

	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 447,346	\$ 595,499	\$ 525,333	\$ 803,233	\$ 345,994
REVENUE:					
Transfer from General Operating Fund	\$ 3,818,922	\$ 4,129,168	\$ 4,539,443	\$ 4,573,626	\$ 4,576,055
Per Pupil Funding - Colorado Preschool Program	-	1,764,210	2,123,547	2,009,363	2,009,363
Tuition	1,496,141	1,434,535	1,443,540	844,547	1,145,598
TOTAL REVENUE	\$ 5,315,063	\$ 7,327,913	\$ 8,106,530	\$ 7,427,536	\$ 7,731,016
TOTAL RESOURCES	\$ 5,762,409	\$ 7,923,412	\$ 8,631,863	\$ 8,230,769	\$ 8,077,010
EXPENDITURES:					
Personnel	\$ 4,898,212	\$ 6,431,976	\$ 6,655,027	\$ 7,128,065	\$ 7,088,770
Purchased Services	148,016	451,816	465,936	410,000	481,305
Supplies	263,884	161,969	214,203	248,000	179,012
Property and Equipment	63,986	44,377	40,920	29,215	25,000
Other Uses of Funds	11,077	261,601	397,506	21,020	17,700
TOTAL EXPENDITURES	\$ 5,385,175	\$ 7,351,739	\$ 7,773,592	\$ 7,836,300	\$ 7,791,787
RESERVES:					
Emergency Reserves	\$ -	\$ -	\$ -	\$ -	\$ 233,754
Identified Commitment	-	-	-	-	-
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 233,754
TRANSFERS:					
To Risk Management Fund	\$ -	\$ 34,217	\$ 38,470	\$ 36,331	\$ 38,170
To Capital Reserve Fund	-	12,123	16,568	12,144	13,299
TOTAL TRANSFERS	\$ -	\$ 46,340	\$ 55,038	\$ 48,475	\$ 51,469
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 5,385,175	\$ 7,398,079	\$ 7,828,630	\$ 7,884,775	\$ 8,077,010
ENDING BALANCE	\$ 377,234	\$ 525,333	\$ 803,233	\$ 345,994	\$ -

## General Fund (continued)

### Colorado Preschool Program Fund

Funding for both preschool and kindergarten children are served with the CPP/ECARES funds. Beginning 2018-19 all activities relating to the Colorado Preschool Program Fund have been moved to the Preschool Fund.

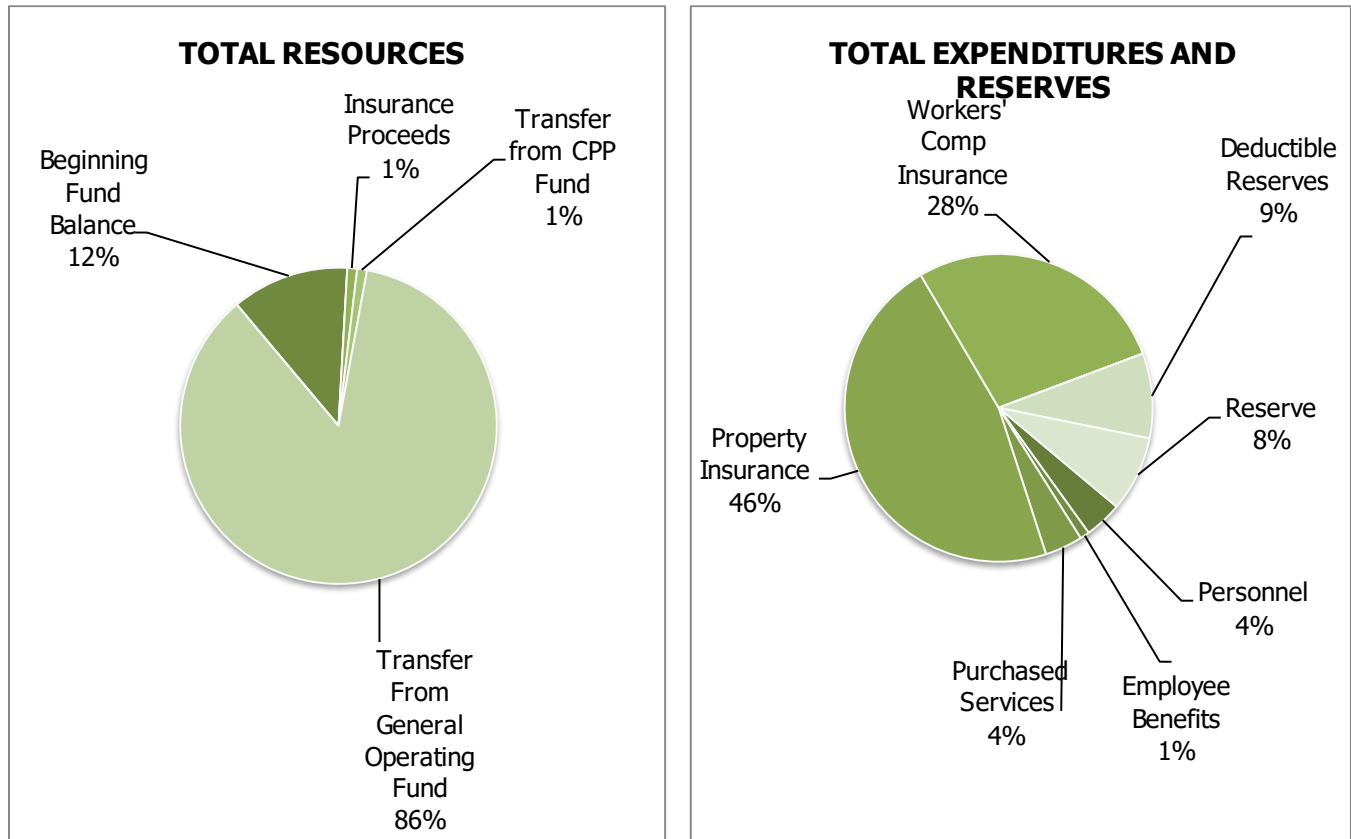
	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 252,147	\$ 218,264	\$ -	\$ -	\$ -
REVENUE:					
Transfer from General Operating Fund	\$ 1,709,108	\$ 1,764,210	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 1,709,108	\$ 1,764,210	\$ -	\$ -	\$ -
TOTAL RESOURCES	<u>\$ 1,961,255</u>	<u>\$ 1,982,474</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES:					
Personnel	\$ 1,020,255	\$ 1,217,373	\$ -	\$ -	\$ -
Purchased Services	299,855	398,081	-	-	-
Supplies	49,435	48,523	-	-	-
Property and Equipment	54,516	15,000	-	-	-
Other Uses of Funds	272,590	257,157	-	-	-
TOTAL EXPENDITURES	<u>\$ 1,696,651</u>	<u>\$ 1,936,134</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS:					
To Risk Management Fund	\$ 34,217	\$ 34,217	\$ -	\$ -	\$ -
To Capital Reserve Fund	12,123	12,123	-	-	-
TOTAL TRANSFERS	<u>\$ 46,340</u>	<u>\$ 46,340</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 1,742,991</u>	<u>\$ 1,982,474</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ 218,264</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



## General Fund (continued)

### Risk Management Fund

Major costs in this fund are contributions for property, liability and workers' compensation insurance, and premiums for flood insurance. For each of these programs, the district participates in self-insurance pools. The annual premium contributions (to the pools) are based on the district's claims history. Workers' compensation premiums tend to fluctuate at a higher rate each year based on claims history, which in turn impacts the required transfer from the General Fund. The fund includes a contingency reserve to better manage these fluctuations in future years.





## Risk Management Fund (continued)

	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 276,240	\$ 160,229	\$ 640,179	\$ 715,031	\$ 683,360
REVENUE:					
Miscellaneous Local	\$ 2,877	\$ 9,987	\$ 7,754	\$ 1,000	\$ 5,635
Insurance Proceeds	109,068	217,309	92,367	166,000	50,000
Transfer from Preschool Fund	34,217	34,217	38,470	36,331	38,170
Transfer from General Operating Fund	4,362,462	4,429,028	4,315,896	4,615,896	4,815,896
TOTAL REVENUE	\$ 4,508,624	\$ 4,690,541	\$ 4,454,487	\$ 4,819,227	\$ 4,909,701
TOTAL RESOURCES	\$ 4,784,864	\$ 4,850,770	\$ 5,094,666	\$ 5,534,258	\$ 5,593,061
EXPENDITURES:					
Personnel	\$ 301,082	\$ 320,619	\$ 257,003	\$ 275,545	\$ 284,466
Purchased Services	129,011	148,522	167,612	185,000	204,933
Property Insurance	1,062,737	1,128,117	1,418,453	2,234,353	2,581,602
Workers' Comp Insurance	2,661,472	2,336,132	1,975,993	1,750,000	1,550,000
Supplies	277	22,210	3,266	5,000	10,000
Other Objects	49	694	50	1,000	3,000
Deductible Reserves	470,007	254,297	557,258	400,000	500,000
TOTAL EXPENDITURES	\$ 4,624,635	\$ 4,210,591	\$ 4,379,635	\$ 4,850,898	\$ 5,134,001
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 145,800
CONTINGENCY RESERVE	-	-	-	-	313,260
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 459,060
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 4,624,635	\$ 4,210,591	\$ 4,379,635	\$ 4,850,898	\$ 5,593,061
ENDING BALANCE	\$ 160,229	\$ 640,179	\$ 715,031	\$ 683,360	\$ -

## General Fund (continued)

### Community Schools Fund

The Community Schools Fund provides the community with educational and enrichment opportunities through extended use of BVSD facilities. The Community Schools Program is self-supporting, utilizing program tuition and facility use fees for operational expenses. Fiscal year 20-21 includes a transfer to General Fund of \$150,000, increases in salaries which include an annual step and rising health insurance costs. Due to COVID 19 restrictions, additional budget assumptions include SAC program operating at 50 percent capacity, Lifelong Learning offering only virtual classes, and Facility Use not renting to large groups for the first half of the fiscal year. The remainder of the fiscal year operations in these programs resume as normal.

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

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

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

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

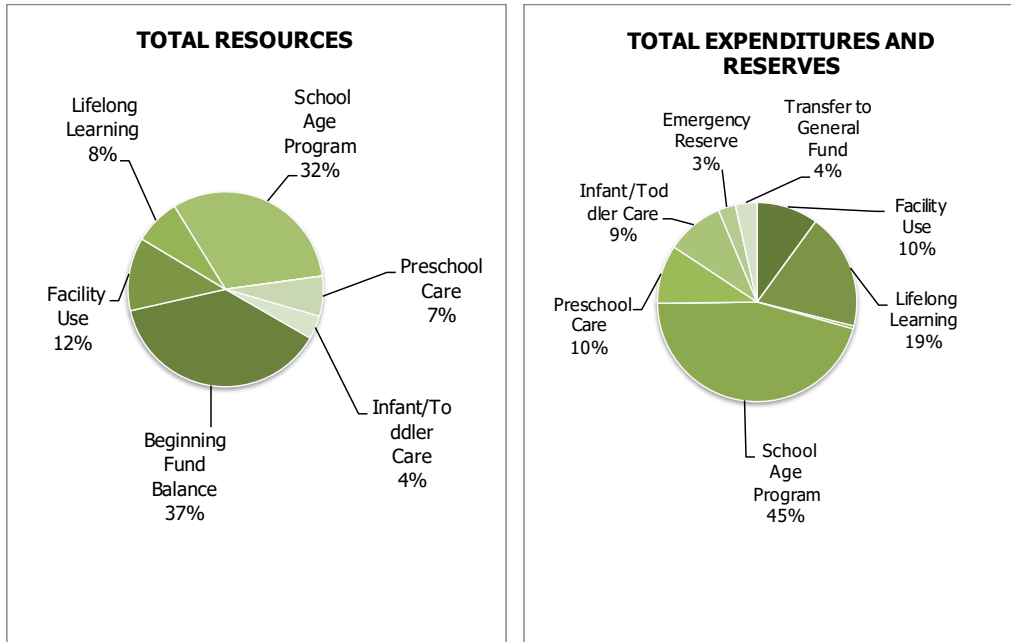
#### MONTHLY TUITION RATES

<b>SAC Program – After Tuition School</b>	<b>Rates</b>	<b>Tuition Rates – K-8 Schools</b>
4 - 5 days/week	\$470.00	\$400.00
1 - 3 days/week	\$325.00	\$295.00

<b>Preschool Care Program</b>	<b>Tuition Rates</b>
Color Me Smart Preschool - 5 half day sessions	\$650.00
Preschool Enrichment - 4 half day sessions	\$550.00

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

## Community Schools Fund (continued)

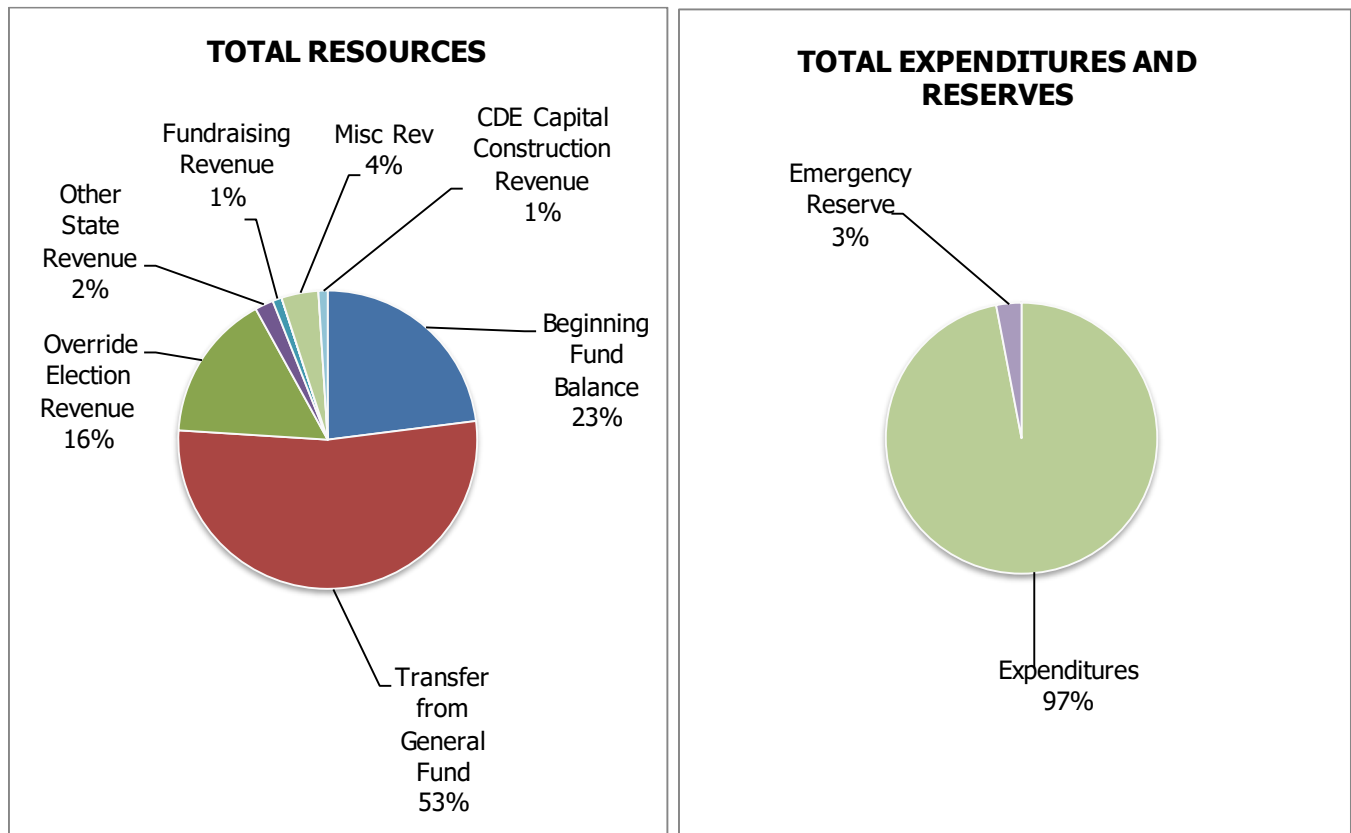


	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 2,144,604	\$ 3,370,524	\$ 3,660,653	\$ 3,008,827	\$ 2,414,869
REVENUE:					
Facility Use	\$ 1,086,837	\$ 1,061,712	\$ 1,063,710	\$ 762,361	\$ 770,000
Kindergarten Enrichment	3,324,927	3,484,322	3,385,424	-	-
Lifelong Learning	1,452,040	1,343,632	1,332,900	988,701	481,500
School Age Program	2,420,266	2,602,690	2,539,043	2,060,537	2,000,000
Community Connections: A Student Resource Guide	11,078	9,430	7,313	3,000	2,500
Preschool Care	-	121,140	213,228	375,838	420,100
Infant/Toddler Care	-	-	117,906	184,673	243,720
TOTAL REVENUE	\$ 8,295,148	\$ 8,622,926	\$ 8,659,524	\$ 4,375,110	\$ 3,917,820
TOTAL RESOURCES	<u>\$ 10,439,752</u>	<u>\$ 11,993,450</u>	<u>\$ 12,320,177</u>	<u>\$ 7,383,937</u>	<u>\$ 6,332,689</u>
EXPENDITURES:					
Facility Use	\$ 408,977	\$ 444,208	\$ 452,984	\$ 546,498	\$ 428,873
Kindergarten Enrichment	2,400,898	2,492,992	2,585,214	3,635	-
Lifelong Learning	1,292,660	1,351,197	1,342,074	1,157,430	807,521
Community Connections -A Student Resource Guide	12,505	13,701	14,468	19,362	19,731
School Age Program	1,751,432	1,900,440	1,928,326	2,076,194	1,945,717
Preschool Care	-	95,985	210,060	471,934	407,543
Infant/Toddler Care	-	-	308,996	374,015	400,660
BVSD Online	-	-	-	85,000	-
TOTAL EXPENDITURES	<u>\$ 5,866,472</u>	<u>\$ 6,298,523</u>	<u>\$ 6,842,122</u>	<u>\$ 4,734,068</u>	<u>\$ 4,010,045</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 120,301
TRANSFERS:					
To General Operating Fund	\$ 1,202,756	\$ 1,034,274	\$ 1,069,228	\$ 150,000	\$ 150,000
To Capital Reserve Fund	-	1,000,000	1,400,000	85,000	-
TOTAL TRANSFERS	<u>\$ 1,202,756</u>	<u>\$ 2,034,274</u>	<u>\$ 2,469,228</u>	<u>\$ 235,000</u>	<u>\$ 150,000</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 7,069,228</u>	<u>\$ 8,332,797</u>	<u>\$ 9,311,350</u>	<u>\$ 4,969,068</u>	<u>\$ 4,280,346</u>
ENDING BALANCE	<u>\$ 3,370,524</u>	<u>\$ 3,660,653</u>	<u>\$ 3,008,827</u>	<u>\$ 2,414,869</u>	<u>\$ 2,052,343</u>

## General Fund (continued)

### Charter School Fund

Funding for charter schools is based on contract agreements between the individual schools and BVSD. The funded pupil count at all five charters, Justice High, Summit Middle School, Horizons K-8, and Boulder Prep are all expected to have fluctuations in funded FTE from the Funded 2019-20 count. Peak to Peak K-12 Charter is expected to enroll at 1,445 in FY21 which is their contract limit. Both Horizons K-8 and Summit Middle School has budgeted for one more student FTE, Boulder Prep has decreased their projection by 6 students, and Justice High has a slight adjustment of 0.5 student 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)

	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
BEGINNING BALANCE	\$ 5,239,170	\$ 6,194,576	\$ 6,577,311	\$ 8,609,908	<b>\$ 8,663,041</b>
REVENUE:					
Per-Pupil Funding:	\$ 16,841,470	\$ 17,135,233	\$ 18,576,193	\$ 19,764,189	<b>\$ 19,731,350</b>
Override Election Revenue	5,189,821	5,286,068	5,519,990	5,574,994	<b>5,904,672</b>
Other State Revenue	479,899	485,794	512,276	574,756	<b>589,329</b>
Fundraising Revenue	44,896	63,305	414,776	424,465	<b>377,000</b>
Loan Proceeds	1,210,000	-	-	-	<b>-</b>
District Capital Contribution	50,000	-	-	-	<b>-</b>
Athletic Fees	17,640	16,675	17,050	16,500	<b>16,500</b>
Instructional Fees	57,099	53,081	30,541	25,000	<b>30,000</b>
Miscellaneous Revenue	2,455,963	1,786,588	2,634,722	1,446,328	<b>1,372,465</b>
CDE Capital Construction	539,057	503,788	584,498	549,368	<b>555,169</b>
TOTAL REVENUES	<u>\$ 26,885,845</u>	<u>\$ 25,330,532</u>	<u>\$ 28,290,046</u>	<u>\$ 28,375,600</u>	<b>\$ 28,576,485</b>
TOTAL RESOURCES	<u>\$ 32,125,015</u>	<u>\$ 31,525,108</u>	<u>\$ 34,867,357</u>	<u>\$ 36,985,508</u>	<b>\$ 37,239,526</b>
TOTAL EXPENDITURES	\$ 25,930,439	\$ 24,947,797	\$ 26,257,449	\$ 28,322,467	<b>\$ 28,434,856</b>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	<b>\$ 845,984</b>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 25,930,439</u>	<u>\$ 24,947,797</u>	<u>\$ 26,257,449</u>	<u>\$ 28,322,467</u>	<b>\$ 29,280,840</b>
ENDING BALANCE	<u>\$ 6,194,576</u>	<u>\$ 6,577,311</u>	<u>\$ 8,609,908</u>	<u>\$ 8,663,041</u>	<b>\$ 7,958,686</b>
STUDENT FTE:	Funded 2016-17	Funded 2017-18	Funded 2018-19	Funded 2019-20	<b>PROPOSED 2020-21</b>
Summit Middle School:	354.0	357.0	358.0	359.0	<b>360.0</b>
Horizons K-8 School:	331.4	332.3	331.9	347.0	<b>348.0</b>
Boulder Preparatory High School:	103.6	86.6	95.5	106.0	<b>100.0</b>
Justice High School:	82.0	71.0	89.0	89.5	<b>89.0</b>
Peak to Peak K-12 School:	1,411.8	1,412.7	1,414.8	1,445.0	<b>1,445.0</b>
Total Charter Schools:	2,282.8	2,259.6	2,289.2	2,346.5	<b>2,342.0</b>

### Notes:

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

## General Fund (continued)

## Charter School Fund (continued)

### Summit Middle Charter School

	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 788,736	\$ 1,034,407	\$ 1,209,343	\$ 1,403,940	<b>\$ 1,301,438</b>
REVENUE:					
Per-Pupil Funding	\$ 2,621,446	\$ 2,717,797	\$ 2,915,110	\$ 3,025,675	<b>\$ 3,033,000</b>
Override Election Revenue	800,373	827,530	858,462	835,169	<b>890,626</b>
Other State Revenue	28,974	29,181	29,405	14,553	<b>24,749</b>
Fundraising Revenue	44,896	26,886	31,856	76,465	<b>27,500</b>
Athletic Fees	17,640	16,675	17,050	16,500	<b>16,500</b>
Instructional Fees	57,099	53,081	30,541	25,000	<b>30,000</b>
Miscellaneous Revenue	7,673	-	13,537	8,000	<b>8,000</b>
CDE Capital Construction	49,145	46,951	53,676	49,467	<b>50,267</b>
TOTAL REVENUE	<u>\$ 3,627,246</u>	<u>\$ 3,718,101</u>	<u>\$ 3,949,637</u>	<u>\$ 4,050,829</u>	<b>\$ 4,080,642</b>
TOTAL RESOURCES	<u>\$ 4,415,982</u>	<u>\$ 4,752,508</u>	<u>\$ 5,158,980</u>	<u>\$ 5,454,769</u>	<b>\$ 5,382,080</b>
EXPENDITURES:					
Personnel	\$ 2,299,985	\$ 2,502,179	\$ 2,659,926	\$ 2,847,161	<b>\$ 2,808,519</b>
Purchased Services	148,371	200,254	110,240	195,000	<b>67,625</b>
Purchased Services from District	775,918	831,736	849,237	837,516	<b>891,894</b>
Supplies	107,592	74,220	91,444	140,174	<b>130,000</b>
Property and Equipment	51,259	28,554	49,296	30,000	<b>60,783</b>
Capital Contributions	80,000	80,000	80,000	80,000	<b>80,000</b>
Other Uses	(81,550)	(173,778)	(85,103)	23,480	<b>16,700</b>
TOTAL EXPENDITURES	<u>\$ 3,381,575</u>	<u>\$ 3,543,165</u>	<u>\$ 3,755,040</u>	<u>\$ 4,153,331</u>	<b>\$ 4,055,521</b>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	<b>\$ 121,594</b>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 3,381,575</u>	<u>\$ 3,543,165</u>	<u>\$ 3,755,040</u>	<u>\$ 4,153,331</u>	<b>\$ 4,177,115</b>
ENDING BALANCE	<u>\$ 1,034,407</u>	<u>\$ 1,209,343</u>	<u>\$ 1,403,940</u>	<u>\$ 1,301,438</u>	<b>\$ 1,204,965</b>
	2016-17	2017-18	2018-19	2019-20	2020-21
FUNDED STUDENT FTE:	354.0	357.0	358.0	359.0	<b>360.0</b>



**General Fund** (continued)

**Charter School Fund** (continued)

**Boulder Preparatory High School**

	2016-17 AUDITED ACTUAL	2017-18 AUDITED BUDGET	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 216,748	\$ 271,124	\$ 265,978	\$ 350,966	<b>\$ 445,508</b>
REVENUE					
Per-Pupil Funding	\$ 766,861	\$ 659,352	\$ 803,605	\$ 889,325	<b>\$ 842,500</b>
Override Election Revenue	234,188	200,795	237,219	243,654	<b>244,935</b>
Other State Revenue	19,514	17,140	20,544	25,183	<b>24,019</b>
At Risk Supplemental Aid	1,400	11,926	13,929	-	<b>-</b>
Miscellaneous Revenue	-	1,414	411	-	<b>-</b>
CDE Capital Construction	28,876	21,102	29,836	29,211	<b>27,926</b>
TOTAL REVENUE	<u>\$ 1,050,839</u>	<u>\$ 911,729</u>	<u>\$ 1,105,544</u>	<u>\$ 1,187,373</u>	<b><u>\$ 1,139,380</u></b>
TOTAL RESOURCES	<u>\$ 1,267,587</u>	<u>\$ 1,182,853</u>	<u>\$ 1,371,522</u>	<u>\$ 1,538,339</u>	<b><u>\$ 1,584,888</u></b>
EXPENDITURES:					
Personnel	\$ 648,658	\$ 639,014	\$ 701,949	\$ 717,000	<b>\$ 800,000</b>
Purchased Services	63,011	51,523	65,145	39,750	<b>40,000</b>
Purchased Services from District	200,809	173,183	212,511	226,182	<b>233,078</b>
Supplies	51,807	45,215	41,451	51,000	<b>51,000</b>
Property and Equipment	37,429	19,695	19,052	58,899	<b>63,000</b>
Other Uses	(5,251)	(11,755)	(19,552)	-	<b>-</b>
TOTAL EXPENDITURES	<u>\$ 996,463</u>	<u>\$ 916,875</u>	<u>\$ 1,020,556</u>	<u>\$ 1,092,831</u>	<b><u>\$ 1,187,078</u></b>
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b><u>\$ 34,181</u></b>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 996,463</u>	<u>\$ 916,875</u>	<u>\$ 1,020,556</u>	<u>\$ 1,092,831</u>	<b><u>\$ 1,221,259</u></b>
ENDING BALANCE	<u>\$ 271,124</u>	<u>\$ 265,978</u>	<u>\$ 350,966</u>	<u>\$ 445,508</u>	<b><u>\$ 363,629</u></b>
	2016-17	2017-18	2018-19	2019-20	2020-21
FUNDED STUDENT FTE:	103.6	86.6	99.5	106.0	100.0

## General Fund (continued)

### Charter School Fund (continued)

#### Horizons K-8 School

	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 685,436	\$ 787,661	\$ 888,813	\$ 1,400,726	<b>\$1,275,604</b>
REVENUE:					
Per-Pupil Funding	\$ 2,459,032	\$ 2,522,250	\$ 2,694,616	\$ 2,924,486	<b>\$2,931,900</b>
Override Election Revenue	782,030	804,677	831,864	846,759	<b>900,089</b>
Other State Revenue	74,119	77,522	80,688	96,139	<b>97,339</b>
Miscellaneous Revenue	273,893	265,874	781,714	220,140	<b>184,840</b>
Fundraising Revenue	-	36,419	37,128	-	<b>-</b>
CDE Capital Construction	45,994	43,836	49,760	47,813	<b>48,591</b>
TOTAL REVENUE	\$ 3,635,068	\$ 3,750,578	\$ 4,475,770	\$ 4,135,337	<b>\$4,162,759</b>
TOTAL RESOURCES	<u>\$ 4,320,504</u>	<u>\$ 4,538,239</u>	<u>\$ 5,364,583</u>	<u>\$ 5,536,063</u>	<b><u>\$5,438,363</u></b>
EXPENDITURES:					
Personnel	\$ 2,593,489	\$ 2,776,650	\$ 3,103,052	\$ 3,327,714	<b>\$3,454,803</b>
Purchased Services	199,285	170,300	276,572	168,489	<b>154,564</b>
Purchased Services from District	691,182	735,006	740,252	776,104	<b>819,865</b>
Supplies	60,469	74,428	73,321	85,250	<b>81,750</b>
Property and Equipment	74,863	60,188	17,679	133,760	<b>82,640</b>
Other Uses	(86,445)	(167,146)	(247,019)	(230,858)	<b>(329,589)</b>
TOTAL EXPENDITURES	\$ 3,532,843	\$ 3,649,426	\$ 3,963,857	\$ 4,260,459	<b>\$4,264,033</b>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	<b>\$ 124,883</b>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 3,532,843</u>	<u>\$ 3,649,426</u>	<u>\$ 3,963,857</u>	<u>\$ 4,260,459</u>	<b><u>\$4,388,916</u></b>
ENDING BALANCE	<u>\$ 787,661</u>	<u>\$ 888,813</u>	<u>\$ 1,400,726</u>	<u>\$ 1,275,604</u>	<b><u>\$1,049,447</u></b>
	2016-17	2017-18	2018-19	2019-20	2020-21
FUNDED STUDENT FTE:	331.4	332.3	331.9	347.0	348.0



## General Fund (continued)

### Charter School Fund (continued)

#### Justice High School

	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 232,686	\$ 160,544	\$ 159,121	\$ 264,303	<b>\$ 379,073</b>
REVENUE:					
Per-Pupil Funding	\$ 604,599	\$ 541,758	\$ 722,010	\$ 746,250	<b>\$ 749,825</b>
Override Election Revenue	95,160	87,014	115,938	196,277	<b>208,590</b>
Other State Revenue	18,502	16,704	21,827	24,553	<b>24,894</b>
At Risk Supplemental Aid	45,514	50,473	51,023	-	-
Loan Proceeds	1,210,000	-	-	-	-
Miscellaneous Revenue	24,738	26,973	28,596	21,000	-
District Capital Contribution	50,000	-	-	-	-
CDE Capital Construction	22,768	18,728	26,688	24,664	<b>24,854</b>
TOTAL REVENUE	<u>\$ 2,071,281</u>	<u>\$ 741,650</u>	<u>\$ 966,082</u>	<u>\$ 1,012,744</u>	<b><u>\$1,008,163</u></b>
TOTAL RESOURCES	<u>\$ 2,303,967</u>	<u>\$ 902,194</u>	<u>\$ 1,125,203</u>	<u>\$ 1,277,047</u>	<b><u>\$1,387,236</u></b>
EXPENDITURES:					
Personnel	\$ 377,986	\$ 324,912	\$ 339,297	\$ 350,341	<b>\$ 350,341</b>
Purchased Services	80,892	25,009	48,676	67,000	<b>67,000</b>
Purchased Services from District	184,764	164,241	216,663	218,340	<b>234,980</b>
Supplies	85,706	72,448	88,521	102,000	<b>102,000</b>
Property and Equipment	1,250,000	-	-	-	-
Other Uses	164,075	156,463	167,743	160,293	<b>160,293</b>
TOTAL EXPENDITURES	<u>\$ 2,143,423</u>	<u>\$ 743,073</u>	<u>\$ 860,900</u>	<u>\$ 897,974</u>	<b><u>\$ 914,614</u></b>
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b><u>\$ 30,245</u></b>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 2,143,423</u>	<u>\$ 743,073</u>	<u>\$ 860,900</u>	<u>\$ 897,974</u>	<b><u>\$ 944,859</u></b>
ENDING BALANCE	<u>\$ 160,544</u>	<u>\$ 159,121</u>	<u>\$ 264,303</u>	<u>\$ 379,073</u>	<b><u>\$ 442,377</u></b>
	2016-17	2017-18	2018-19	2019-20	2020-21
FUNDED STUDENT FTE:	82.0	71.0	89.0	89.5	89.0

## General Fund (continued)

### Charter School Fund (continued)

#### Peak to Peak K-12 School

	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 3,315,564	\$ 3,940,840	\$ 4,054,056	\$ 5,189,973	\$ 5,261,418
REVENUE:					
Per-Pupil Funding	\$ 10,389,532	\$10,694,076	\$11,440,852	\$12,178,453	\$ 12,174,125
Override Election Revenue	3,278,070	3,366,052	3,476,507	3,453,135	3,660,432
Other State Revenue	338,790	345,247	359,812	414,328	418,328
Fundraising Revenue	-		345,792	348,000	349,500
Miscellaneous Revenue	2,102,745	1,429,928	1,745,512	1,197,188	1,179,625
CDE Capital Construction	392,274	373,171	424,538	398,213	403,531
TOTAL REVENUE	\$ 16,501,411	\$ 16,208,474	\$ 17,793,013	\$ 17,989,317	\$ 18,185,541
TOTAL RESOURCES	\$ 19,816,975	\$ 20,149,314	\$ 21,847,069	\$ 23,179,290	\$ 23,446,959
EXPENDITURES:					
Personnel	\$ 10,073,595	\$10,479,360	\$11,024,126	\$12,108,507	\$ 12,756,550
Purchased Services	2,652,499	1,932,146	1,745,648	1,741,856	1,601,827
Purchased Services from District	1,835,005	1,910,493	1,999,596	2,060,000	2,151,806
Supplies	995,940	1,280,656	1,547,346	1,370,734	1,378,427
Property and Equipment	70,028	843,445	350,906	636,775	125,000
Other Uses	249,068	(350,842)	(10,526)	-	-
TOTAL EXPENDITURES	\$ 15,876,135	\$ 16,095,258	\$ 16,657,096	\$ 17,917,872	\$ 18,013,610
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 535,081
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 15,876,135	\$ 16,095,258	\$ 16,657,096	\$ 17,917,872	\$ 18,548,691
ENDING BALANCE	\$ 3,940,840	\$ 4,054,056	\$ 5,189,973	\$ 5,261,418	\$ 4,898,268
	2016-17	2017-18	2018-19	2019-20	2020-21
FUNDED STUDENT FTE:	1,411.8	1,412.7	1,414.8	1,445.0	1,445.0



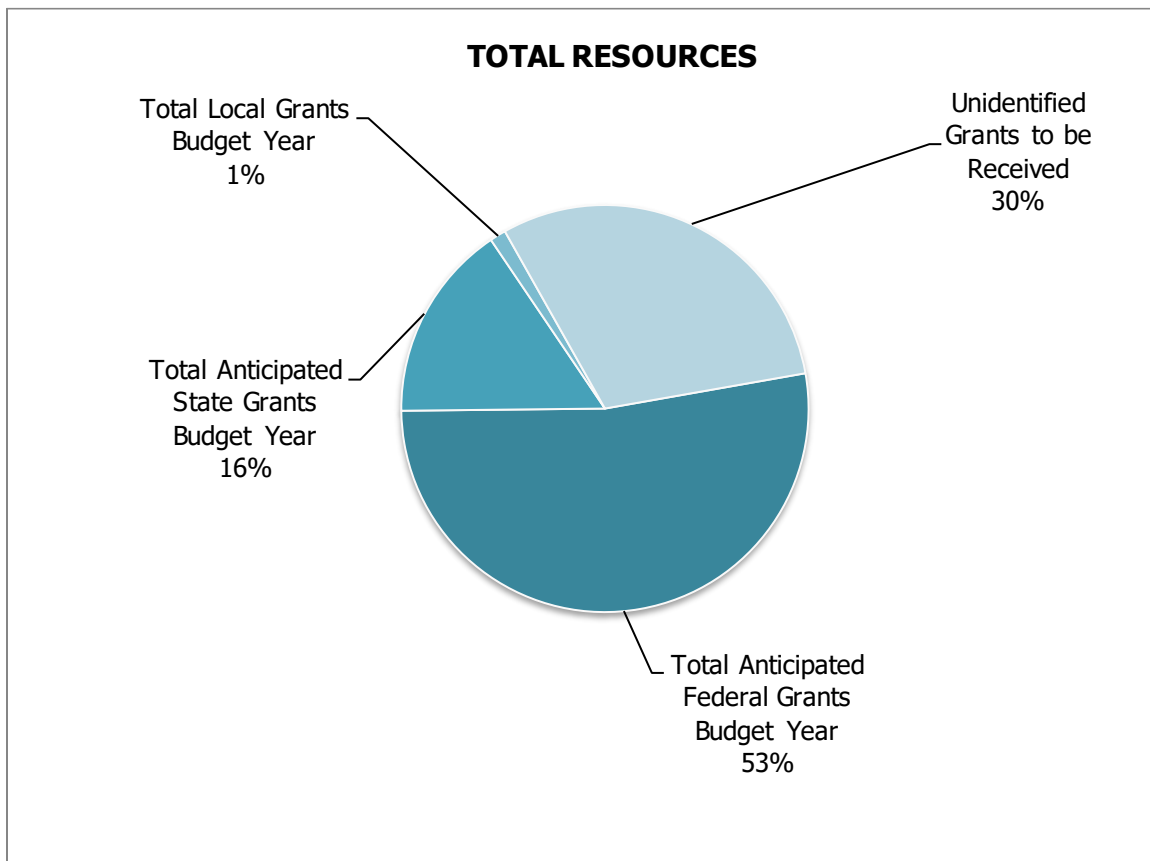
# BOULDER VALLEY SCHOOL DISTRICT

## SPECIAL REVENUE FUNDS

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## Governmental Designated-Purpose Grants Fund

The district will receive funding in FY21 from two key sources, ESSA and IDEA Part B. The FY21 allocations for ESSA and IDEA Part B programs are level funded in comparison with FY20. In addition in FY21 the district will receive an estimated \$1.5 million in ESSER funding under the CARES act from the Department of Education. Awards received in FY19 that will continue to be funded include a School Counselor Corps Grant at New Vista High School; a School Health Professional Grant that will help support various Middle and High School programs and an Expelled and At-Risk Targeted Intervention Grant at Justice High School. 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.







## Governmental Designated-Purpose Grants Fund (continued)

CFDA #	FEDERAL GRANT NAME	FUNDING PERIOD	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL *	2019-20 ESTIMATED ACTUAL*	2020-21 PROPOSED BUDGET *
10.575	Farm to School Grant	Dec - Nov	\$ -	\$ -	\$ -	\$ 99,982	\$ -
10.579	USDA	June - June	36,894	-	-	-	-
10.582	Fresh Fruit and Vegetable Program	June - June	42,130	-	-	89,370	80,000
10.172	Local Food Promotion Program	Sept - Sept	12,750	46,740	-	-	-
20.205	Highway Planning and Construction	June - June	19,777	299	-	-	-
84.002A	Adult Education Family Literacy	July - June	95,067	109,633	117,278	117,278	-
84.010A	Title I, Grants to Local Education Agencies	July - June	2,294,331	2,170,949	1,915,350	1,892,399	1,873,576
84.011	Migrant Education	July - June	6,124	-	-	-	-
84.027	Special Education: IDEA Part B	July - June	5,354,926	5,054,709	5,464,249	5,454,770	5,454,770
84.048A	Vocational Education - Carl Perkins Secondary	July - June	137,916	139,150	126,404	139,701	130,000
84.060A	Title VII, Part A: Indian Education	July - June	18,830	18,744	19,112	19,657	17,992
84.173	IDEA: Special Education: Preschool Grants	July - June	112,920	114,809	116,393	119,168	119,168
84.287	Title V, Part B, 21st Century Learning Centers	July - June	148,696	188,875	120,000	95,000	120,000
84.287	Title V, Part B, 21st Century Learning Centers	July - June	317,242	-	144,577	144,577	144,577
84.330	Advanced Placement for Disadvantaged Students	July - June	4,704	-	-	-	-
84.363	School Leadership Program - EASI	July - June	-	-	-	48,844	-
84.365A	Title III, English Language Acquisition	July - June	204,293	231,978	207,553	195,617	216,508
84.367A	Title II, Part A, Supporting Effective Instruction	July - June	664,711	490,169	518,852	478,291	451,370
84.424A	Title IV, Part A, Student Support and Academic Enrichm	July - June	-	11,453	63,711	136,302	133,178
84.425D	ESSER Fund	July - June	-	-	-	-	1,516,688
			\$ 9,471,311	\$ 8,577,508	\$ 8,813,479	\$ 9,030,956	\$ 10,257,827
STATE GRANT NAME							
	Comprehensive Health Education Program	July - June	\$ 26,540	\$ 21,831	\$ 30,000	\$ -	\$ -
	School Counselor Corps	July - June	490,685	182,661	240,000	160,000	80,000
	CDE - FY2019-20 BEST Cash Grant	0.000	-	-	-	-	921,525
	State Grants for Libraries	July - June	9,517	9,291	9,182	10,686	-
	State Grant NTNL Board Certification	July - June	222,240	210,240	-	-	-
	State Grant - Public Health and Environment	Jan - Dec	25,146	-	-	-	-
	State Grant - Parks and Wildlife	July - June	-	750	-	-	-
	State Grant - Student Re-Engagement	July - June	217,822	196,869	194,869	-	-
	State Grant - School Health Professionals	July - June	329,099	901,153	957,700	832,000	832,000
	State Grant - School Turnaround Leaders Development	July - June	-	12,165	-	63,000	-
	State Grant - Gifted Education Universal Screening	July - June	37,094	46,384	42,016	42,156	42,156
	State Grant - Bullying Prevention and Education Grant	July - June	26,456	31,757	32,500	75,000	75,000
	State Grant - Career Success Pilot Program	July - June	-	29,843	119,948	211,969	-
	State Grant - SWAP	July - June	452,788	482,982	491,984	495,984	495,984
	State Grant - School Safety Resource Center	Nov - Oct	4,317	-	-	-	-
	State Grant - TGYS	July - June	-	74,165	74,443	80,026	80,026
	State Grant - TIGER	July - June	-	-	-	1,000	-
	State Grant - Retaining Teachers	July - June	-	-	-	110,625	110,625
	State Grant - Local Accountability	July - June	-	-	-	59,651	74,575
	State Grant - Concurrent Enrollment	July - June	-	-	-	50,000	50,000
	State Grant - Public Safety	July - June	-	-	-	1,185,489	-
	Expelled and At-Risk	Mar - June	253,183	147,261	-	-	-
	Expelled and At-Risk Targeted Intervention-Justice High	July - June	-	-	159,000	213,000	213,000
	Expelled and At-Risk - Boulder Prep	July - June	-	73,157	-	89,957	89,957
	TOTAL STATE GRANTS		\$ 2,094,887	\$ 2,420,509	\$ 2,351,642	\$ 3,680,543	\$ 3,064,848
	TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR		9,471,311	8,577,508	8,813,479	9,030,956	10,257,827
	TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR		2,094,887	2,420,509	2,351,642	3,680,543	3,064,848
	TOTAL LOCAL GRANTS BUDGET YEAR		475,839	532,949	429,357	250,000	250,000
	UNIDENTIFIED GRANTS TO BE RECEIVED**		-	-	7,905,522	6,538,501	5,927,325
	TOTAL BUDGET		\$ 12,042,037	\$ 11,530,966	\$ 19,500,000	\$ 19,500,000	\$ 19,500,000

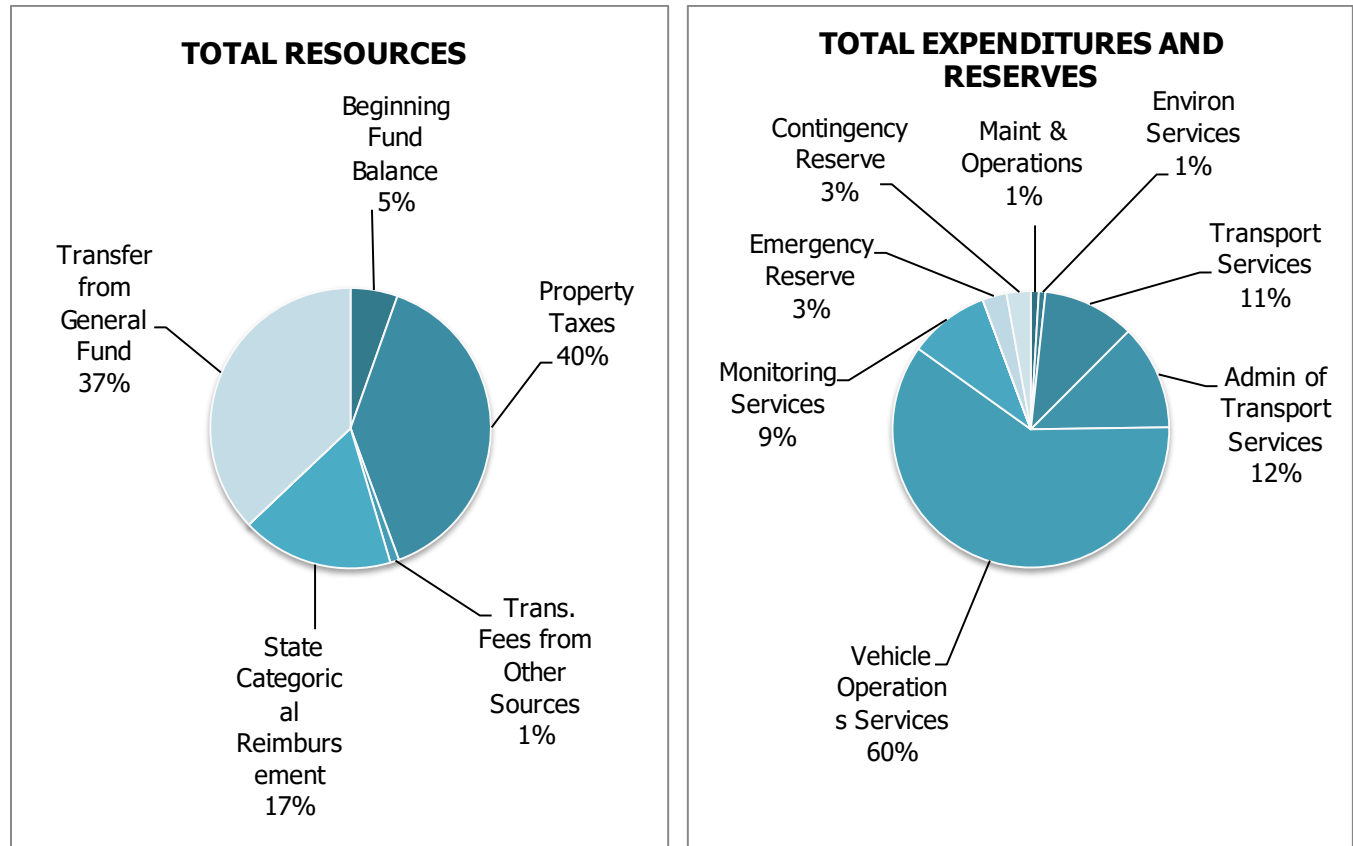
\* The Budget does not include carryover dollars

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

Therefore, it is appropriate to budget a larger amount so that the district will not be restricted from receiving grant income.

## Transportation Fund

The Transportation Fund was created to capture the expenses of transporting students to/from school and after-school events. Funding is provided by property taxes (2005 mill levy), the Colorado Department of Education transportation reimbursement, a transfer from the General Fund, and paid usage by outside organizations. Total compensation is \$15.5M, of which \$11.4M is driver and monitor compensation. The 2020-21 Proposed Budget includes steps, PERA, and fixed benefit increases across all job classes. Adequate budget has been allocated to cover these anticipated costs for the 2020-21 fiscal year.



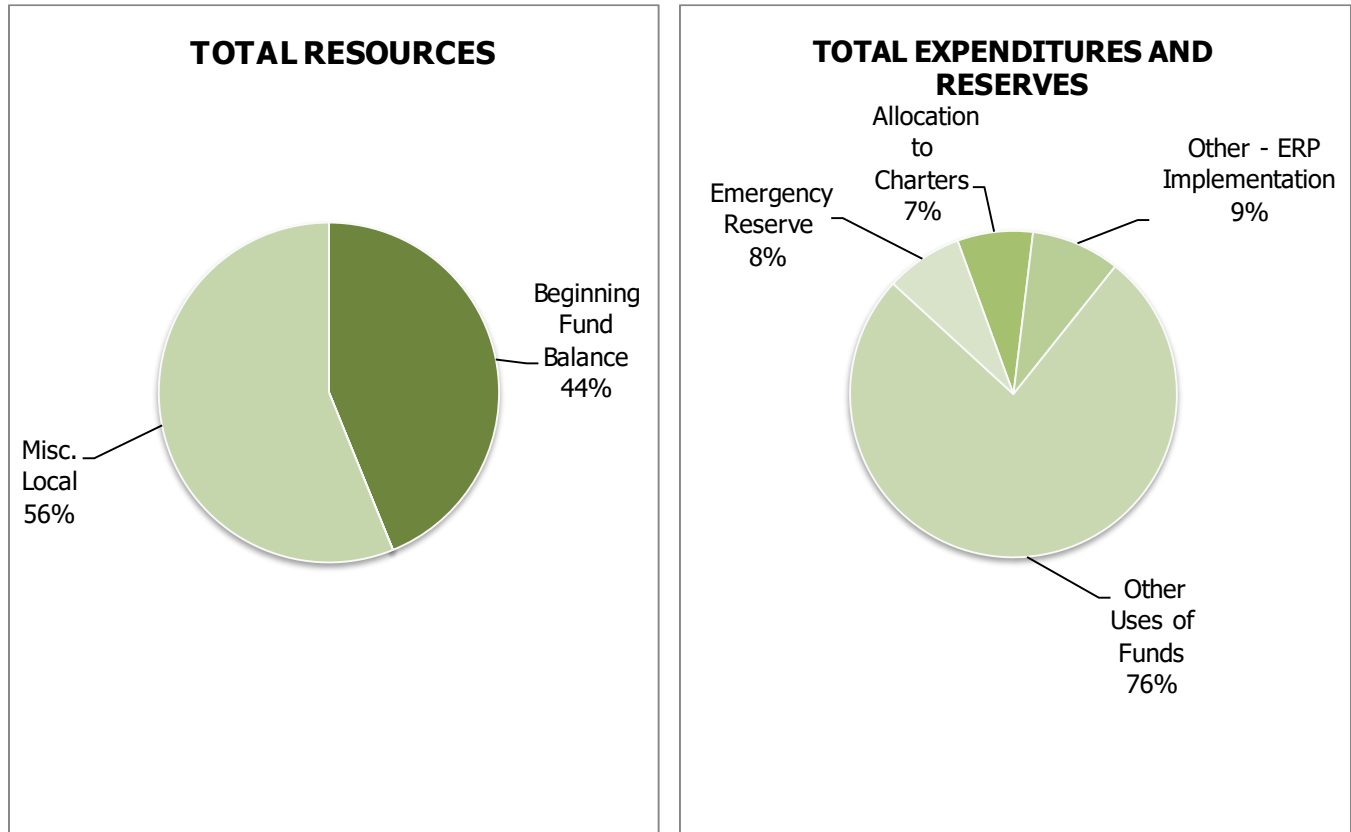


## Transportation Fund (continued)

	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 437,017	\$ 883,459	\$ 1,010,191	\$ 1,058,330	<b>\$ 1,010,740</b>
REVENUE:					
Property Taxes	\$ 7,203,754	\$ 7,280,492	\$ 7,227,070	\$ 7,263,500	<b>\$ 7,263,500</b>
Trans. Fees from Other Sources	224,208	182,435	269,576	164,890	<b>190,000</b>
State Categorical Reimbursement	3,430,978	3,456,332	3,363,466	3,196,978	<b>3,261,302</b>
CDE Audit Adjustment	4,946	-	-	(19,272)	<b>-</b>
Transfer from General Operating Fund	4,410,268	4,387,845	4,972,376	5,652,826	<b>6,910,633</b>
TOTAL REVENUE	\$ 15,274,154	\$ 15,307,104	\$ 15,832,488	\$ 16,258,922	<b>\$17,625,435</b>
TOTAL RESOURCES	<u>\$ 15,711,171</u>	<u>\$ 16,190,563</u>	<u>\$ 16,842,679</u>	<u>\$ 17,317,252</u>	<b><u>\$18,636,175</u></b>
EXPENDITURES:					
Maintenance & Operations	\$ 29,067	\$ 33,551	\$ 94,804	\$ 124,440	<b>\$ 172,481</b>
Environmental Services	140,624	140,707	117,951	159,732	<b>144,217</b>
Transportation Services	1,814,367	1,829,939	2,003,905	1,876,528	<b>2,007,077</b>
Admin of Transportation Services	1,891,120	2,234,549	2,261,388	2,258,412	<b>2,293,121</b>
Vehicle Operations Services	9,339,428	9,472,056	9,689,948	10,228,569	<b>11,205,594</b>
Monitoring Services	1,613,106	1,469,569	1,616,353	1,658,831	<b>1,758,807</b>
TOTAL EXPENDITURES	<u>\$ 14,827,712</u>	<u>\$ 15,180,371</u>	<u>\$ 15,784,349</u>	<u>\$ 16,306,512</u>	<b><u>\$17,581,297</u></b>
RESERVES:					
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	<b>\$ 527,439</b>
CONTINGENCY RESERVE	-	-	-	-	<b>527,439</b>
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b><u>\$ 1,054,878</u></b>
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 14,827,712</u>	<u>\$ 15,180,371</u>	<u>\$ 15,784,349</u>	<u>\$ 16,306,512</u>	<b><u>\$18,636,175</u></b>
ENDING BALANCE	<u>\$ 883,459</u>	<u>\$ 1,010,192</u>	<u>\$ 1,058,330</u>	<u>\$ 1,010,740</u>	<b><u>\$ -</u></b>

## 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. Resources from the levy will allow investment for ongoing preventative maintenance and repairs to extend facility life. In 2019-20, the levy was increased by 0.291 to the maximum of 4.000 Mills.



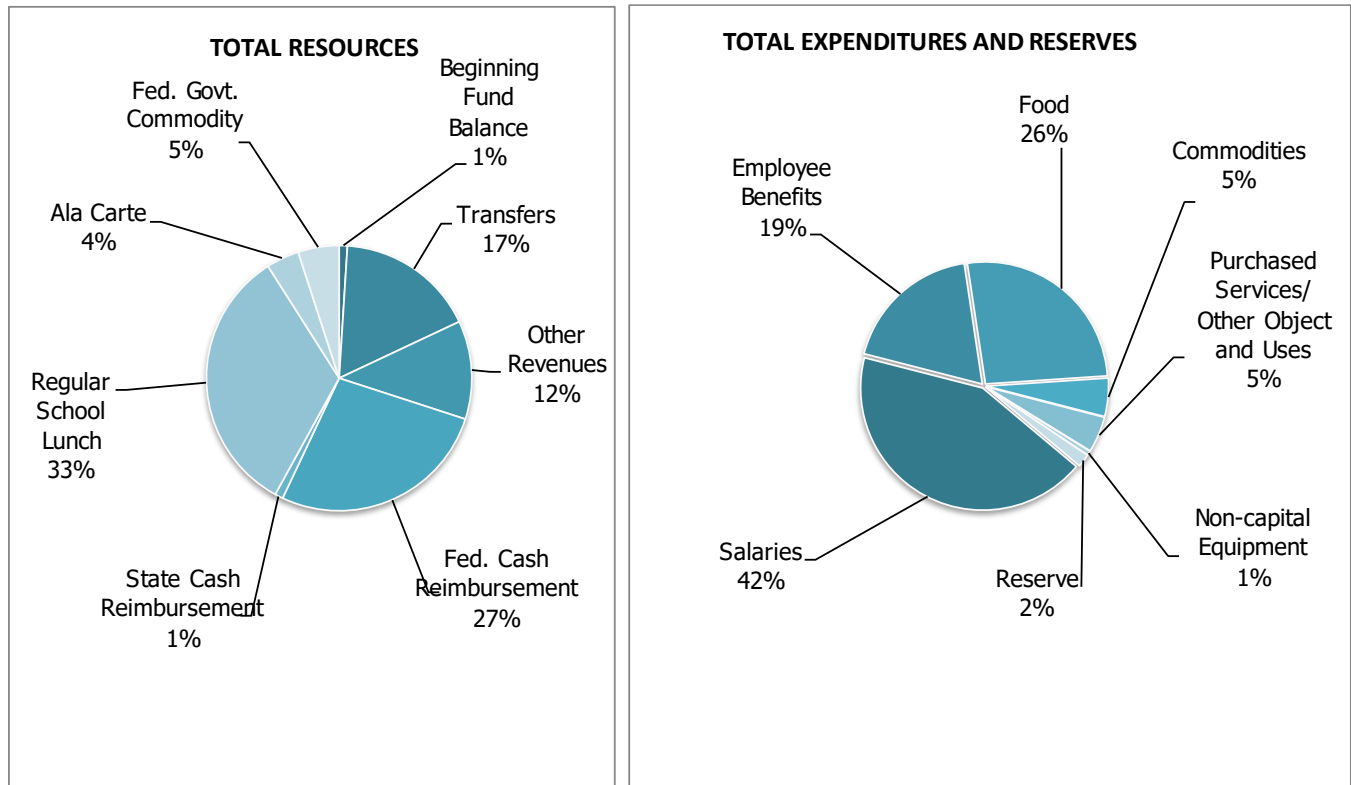


## Operations & Technology Fund (continued)

	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ 1,679,595	\$ 4,624,117	\$ 13,077,142	<b>\$ 22,271,746</b>
REVENUE:					
Property Taxes - Election	9,839,777	17,901,870	24,379,824	29,021,664	<b>28,500,000</b>
TOTAL REVENUE	<u>\$ 9,839,777</u>	<u>\$ 17,901,870</u>	<u>\$ 24,379,824</u>	<u>\$ 29,021,664</u>	<b>\$ 28,500,000</b>
TOTAL RESOURCES	<u>\$ 9,839,777</u>	<u>\$ 19,581,465</u>	<u>\$ 29,003,941</u>	<u>\$ 42,098,806</u>	<b>\$ 50,771,746</b>
EXPENDITURES:					
Property and Equipment	\$ -	\$ -	\$ -	\$ 1,050,000	<b>\$ -</b>
Allocation to Charters	767,092	1,340,934	1,889,782	2,240,340	<b>2,213,883</b>
Other - ERP Implementation	-	-	-	-	<b>2,600,000</b>
Other Uses	7,393,090	13,616,414	14,037,017	16,536,720	<b>22,536,720</b>
TOTAL EXPENDITURES	<u>\$ 8,160,182</u>	<u>\$ 14,957,348</u>	<u>\$ 15,926,799</u>	<u>\$ 19,827,060</u>	<b>\$ 27,350,603</b>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	<b>\$ 855,000</b>
Identified Future Projects Reserve	-	-	-	-	<b>1,400,000</b>
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b>\$ 2,255,000</b>
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 8,160,182</u>	<u>\$ 14,957,348</u>	<u>\$ 15,926,799</u>	<u>\$ 19,827,060</u>	<b>\$ 29,605,603</b>
ENDING BALANCE	<u>\$ 1,679,595</u>	<u>\$ 4,624,117</u>	<u>\$ 13,077,142</u>	<u>\$ 22,271,746</u>	<b>\$ 21,166,143</b>

## Food Services Fund

The Food Services Program will serve approximately 13,000 meals per day using the newly constructed central kitchen to serve 51 schools, 4 Head Start Programs and two charter schools outside of the District. The program is primarily dependent on Food Service revenue from 170 serving days. A \$1,716,539 transfer from the General Fund for the 2020-21 fiscal year will be used to cover annual step, health insurance premium, staffing increases and utility costs for the new central production kitchen. Lunch prices will not increase during the 2020-21 fiscal year.





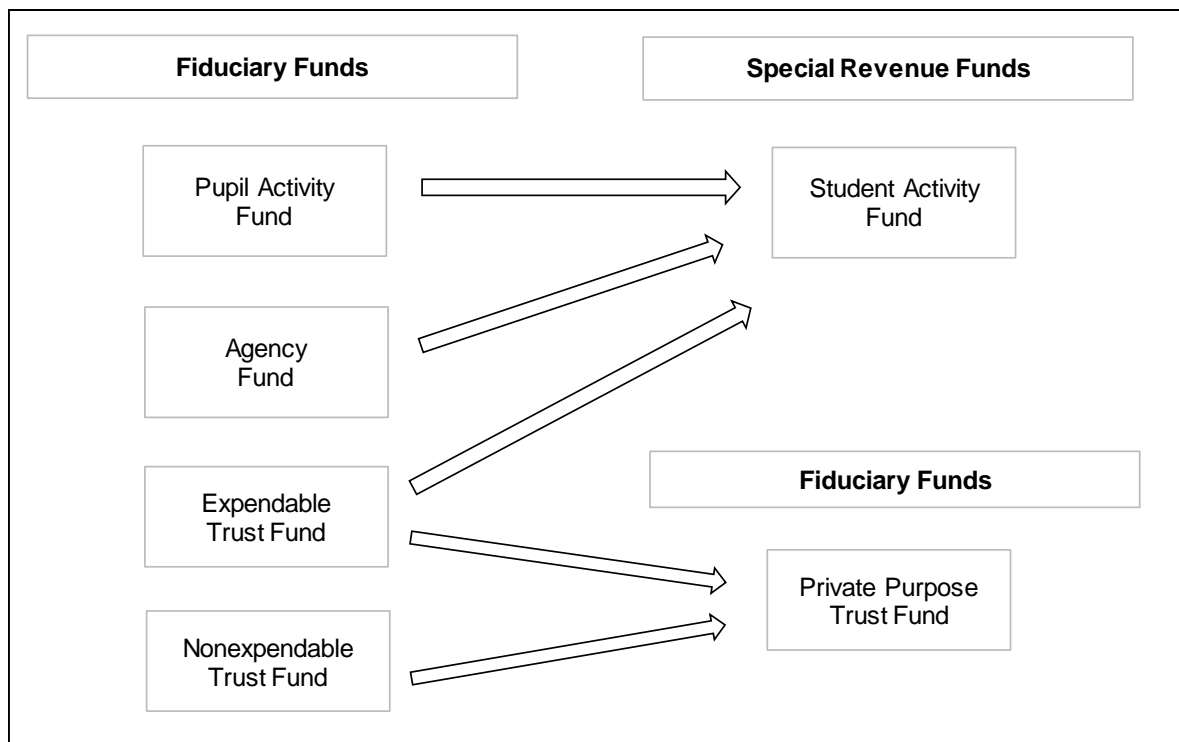
## Food Services Fund (continued)

	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 163,068	\$ 198,072	\$ 271,237	\$ 177,638	\$ 140,585
REVENUE:					
Over/Under	\$ (82)	\$ 1,239	\$ 1,672	\$ (576)	\$ -
A la Carte	333,356	297,710	308,043	281,543	365,627
Regular School Lunch	3,113,330	3,253,963	3,163,215	2,476,154	3,354,533
Federal Cash Reimbursement	2,948,710	2,881,267	2,726,275	3,532,249	2,774,095
State Cash Reimbursement	92,971	93,677	100,380	92,362	103,041
Catering	376,260	454,156	473,868	339,816	456,543
Reduced Price Meals	13,295	13,496	5,505	-	-
Federal Government Commodities	501,008	483,341	524,125	515,000	515,000
Miscellaneous Local	47,740	61,089	32,620	39,313	40,000
Snack Revenue	99,226	105,060	111,116	85,528	115,154
Breakfast Revenue	97,834	125,128	162,108	130,479	191,265
Contract Revenues	44,874	52,495	86,168	278,887	368,049
Transfer from General Operating Fund	595,446	857,616	1,162,851	1,633,673	1,716,539
TOTAL REVENUE	\$ 8,263,968	\$ 8,680,237	\$ 8,857,946	\$ 9,404,428	\$ 9,999,846
TOTAL RESOURCES	\$ 8,427,036	\$ 8,878,309	\$ 9,129,183	\$ 9,582,066	\$ 10,140,431
EXPENDITURES:					
Personnel	\$ 4,883,809	\$ 5,186,022	\$ 5,624,009	\$ 5,984,573	\$ 6,237,895
Purchased Services	124,917	144,286	89,123	110,036	233,600
Food	2,461,062	2,502,830	2,447,490	2,522,167	2,668,242
Commodities	501,008	483,341	524,125	515,000	515,000
Other Uses	163,381	178,124	180,134	185,481	200,000
Non-capital Equipment	62,404	84,046	50,628	71,213	60,000
Other Objects and Uses	32,383	28,423	36,036	53,011	50,000
TOTAL EXPENDITURES	\$ 8,228,964	\$ 8,607,072	\$ 8,951,545	\$ 9,441,481	\$ 9,964,737
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 135,694
GAAP RESERVES	-	-	-	-	40,000
TOTAL RESERVES	-	-	-	-	\$ 175,694
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 8,228,964	\$ 8,607,072	\$ 8,951,545	\$ 9,441,481	\$ 10,140,431
ENDING BALANCE	\$ 198,072	\$ 271,237	\$ 177,638	\$ 140,585	\$ -

## 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.

Governmental Accounting Standards Board (GASB) Statement No. 83, Fiduciary Activities, was effective beginning fiscal year 2019-20. The Statement provides improved guidance and establishes criteria for identifying fiduciary activities for accounting and financial reporting purposes. As a result of the implementation of GASB Statement No. 84, activities previously reported in Fiduciary Funds have been reclassified as follows:







## Student Activities Fund (continued)

	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 5,748,202	<b>\$ 5,998,202</b>
REVENUE:					
Board Approved Fees	\$ -	\$ -	\$ -	\$ 800,000	<b>\$ 1,100,000</b>
Donations and Contributions	-	-	-	3,100,000	<b>3,500,000</b>
Miscellaneous Local Revenue	-	-	-	5,500,000	<b>6,200,000</b>
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ 9,400,000	<b>\$ 10,800,000</b>
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,148,202</u>	<b><u>\$ 16,798,202</u></b>
EXPENDITURES:					
Personnel	\$ -	\$ -	\$ -	\$ 1,750,000	<b>\$ 1,900,000</b>
Purchased Services	-	-	-	1,900,000	<b>2,800,000</b>
Supplies	-	-	-	4,500,000	<b>5,500,000</b>
Property and Equipment	-	-	-	400,000	<b>800,000</b>
Other Uses of Funds	-	-	-	600,000	<b>700,000</b>
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,150,000</u>	<b><u>\$ 11,700,000</u></b>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	<b>\$ 351,000</b>
TOTAL EXPENDITURES/ EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,150,000</u>	<b><u>\$ 12,051,000</u></b>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,998,202</u>	<b><u>\$ 4,747,202</u></b>





# BOULDER VALLEY SCHOOL DISTRICT

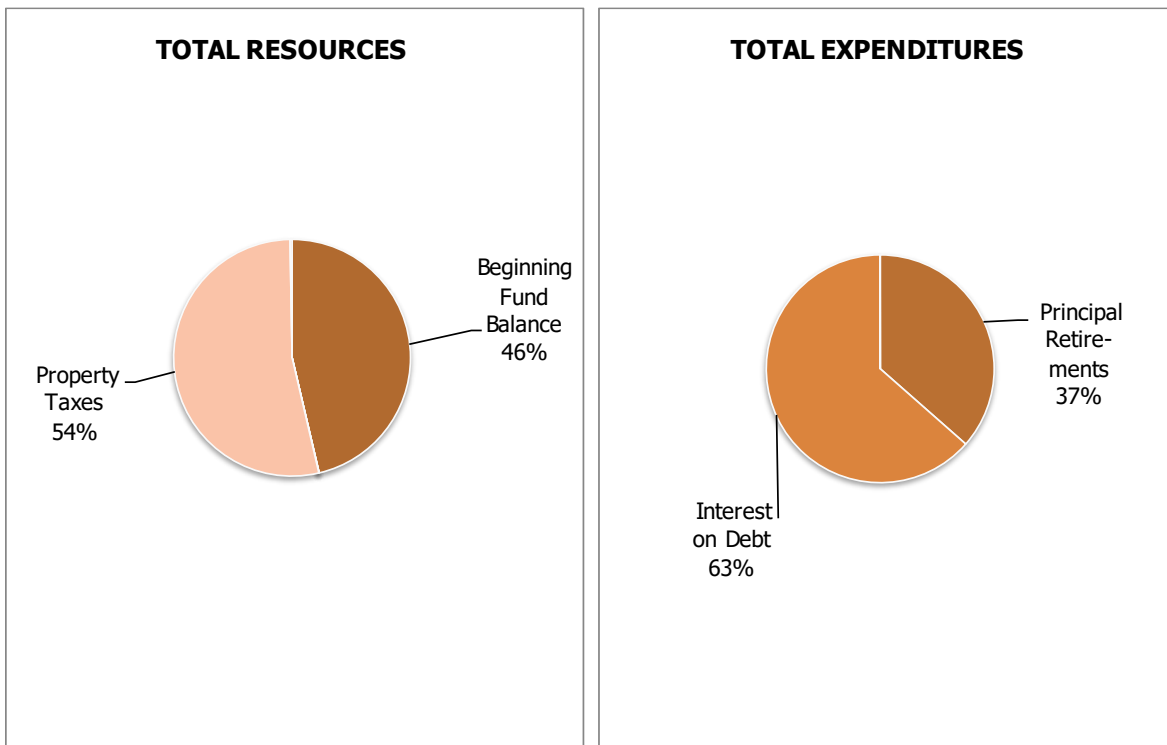
## DEBT SERVICE FUNDS

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## Bond Redemption Fund

The Bond Redemption Fund mill levy for property tax collections are set to provide the appropriate funding for the district's debt service obligations, which are summarized in the table below. Boulder Valley's bonds are rated by Moody's (Aa1), Standard & Poor's (AA+), and Fitch (AA+). The rating from Standard & Poor's represents an upgrade to the district's prior AA rating and is the highest rating assigned by Standard & Poor's for any Colorado school district. All bonds that have been authorized have been issued. The Bond Redemption Fund mill levy will be adjusted annually to ensure adequate revenues to make all debt service payments as they become due in accordance with the debt schedule identified above. On November 4, 2014, voters approved a ballot measure authorizing the district to issue general obligation bonds in an amount not to exceed \$576,520,000. The bonds have been issued in three series and are for the purpose of funding capital projects outlined in the district's Facilities Master Plan. On April 14, 2015, the district issued \$250,000,000 of General Obligations Bonds, Series 2015. On March 16, 2017, the district issued \$190,000,000 of General Obligation Bonds, Series 2017A. On March 6, 2019, the district issued \$136,520,000 of General Obligation Bonds, Series 2019A, which was the remaining amount authorized.

<u>Year Ended June 30.</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 20,375,000	\$ 37,083,900	\$ 57,458,900
2021	20,865,000	36,299,000	57,164,000
2022	21,755,000	35,312,650	57,067,650
2023	22,840,000	34,239,100	57,079,100
2024	18,125,000	33,282,575	51,407,575
2025 - 2029	104,245,000	152,506,625	256,751,625
2030 - 2034	130,900,000	125,336,213	256,236,213
2035 - 2039	162,230,000	93,052,175	255,282,175
2040 - 2044	206,415,000	47,852,063	254,267,063
2045 - 2049	104,510,000	8,156,325	112,666,325
Total	<u>\$812,260,000</u>	<u>\$ 603,120,626</u>	<u>\$1,415,380,626</u>





## Bond Redemption Fund (continued)

	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 38,491,424	\$ 48,173,528	\$ 44,961,935	\$ 49,553,956	<b>\$ 49,374,442</b>
REVENUE:					
Delinquent Property Taxes	\$ 58,042	\$ 44,422	\$ 37,716	\$ 30,000	<b>\$ 35,000</b>
Property Taxes	51,876,547	53,674,527	53,565,673	56,654,386	<b>56,850,000</b>
Interest Income	221,005	468,220	783,733	600,000	<b>300,000</b>
TOTAL REVENUE	\$ 52,155,594	\$ 54,187,169	\$ 54,387,122	\$ 57,284,386	<b>\$ 57,185,000</b>
TOTAL RESOURCES	<u>\$ 90,647,018</u>	<u>\$ 102,360,697</u>	<u>\$ 99,349,057</u>	<u>\$ 106,838,342</u>	<b>\$106,559,442</b>
EXPENDITURES:					
Principal Retirements	\$ 19,225,000	\$ 22,265,000	\$ 18,395,000	\$ 20,375,000	<b>\$ 20,865,000</b>
Interest on Debt	23,245,440	35,130,212	31,400,100	37,083,900	<b>36,299,000</b>
Bond Issuance Costs	413,681	-	918,495	-	<b>-</b>
Other - Paying Agent Fees	3,050	3,550	-	5,000	<b>10,000</b>
TOTAL EXPENDITURES	\$ 42,887,171	\$ 57,398,762	\$ 50,713,595	\$ 57,463,900	<b>\$ 57,174,000</b>
OTHER FINANCING SOURCES (USES)					
Proceeds from Debt Issuance	\$ 93,740,000	\$ -	\$ 162,745,000	\$ -	<b>\$ -</b>
Bond Premium	7,671,051	-	13,551,434	-	<b>-</b>
Payment to Escrow Agent	(100,997,370)	-	(175,377,940)	-	<b>-</b>
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ 413,681</u>	<u>\$ -</u>	<u>\$ 918,494</u>	<u>\$ -</u>	<b>\$ -</b>
ENDING BALANCE	<u>\$ 48,173,528</u>	<u>\$ 44,961,935</u>	<u>\$ 49,553,956</u>	<u>\$ 49,374,442</u>	<b>\$ 49,385,442</b>





# BOULDER VALLEY SCHOOL DISTRICT

## CAPITAL PROJECTS FUNDS

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## 2014 Building Fund

### 2014-2022 Building Fund 8-Year Spending Plan

**Facility Condition** renovations will improve the physical condition of buildings through repair and replacement of HVAC, electrical and plumbing systems, roofs, windows, interior and exterior doors as well as asbestos abatement, restroom renovations and upgrades to interior finishes and casework.

**Program Compatibility** renovations will improve the educational functionality of learning spaces such as Special Education rooms, auditoriums and music rooms.

**Health and Physical Development** improvements will expand opportunities for students to participate in fitness activities whether on the playground, individually or as part of a team through construction of multi-purpose fitness rooms, modern weight rooms and running tracks and paths.

**Sustainability** improvements will improve energy efficiency with lighting upgrades, HVAC upgrades and retro-commissioning to ensure all systems are performing optimally.

**Educational Innovation** renovations will modernize learning spaces to meet the needs of 21st Century students through the use of moveable walls to allow for flexible use of learning spaces, alternative furniture, shared activity spaces where students can collaborate, present or study independently or labs to support project-based learning to name a few examples.

**School Replacement** Creekside, Douglass and Emerald elementary schools will be replaced with new buildings to serve the same size enrollments as served currently.

**District-wide Support Campus** renovations will improve operational functionality and efficiency. Specifically renovations will be made to the central Transportation hub, a central kitchen will be constructed, professional development facilities will be expanded to support technology training and central administrative offices will be renovated.

**District-wide Radio Upgrade** will upgrade all district radios from analog to digital.

**Information Technology** renovations will improve Internet access and system stability. Audio enhancement will be provided for every classroom and the BVSD fiber optic network will be extended to select affordable housing projects to allow for Internet access.

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

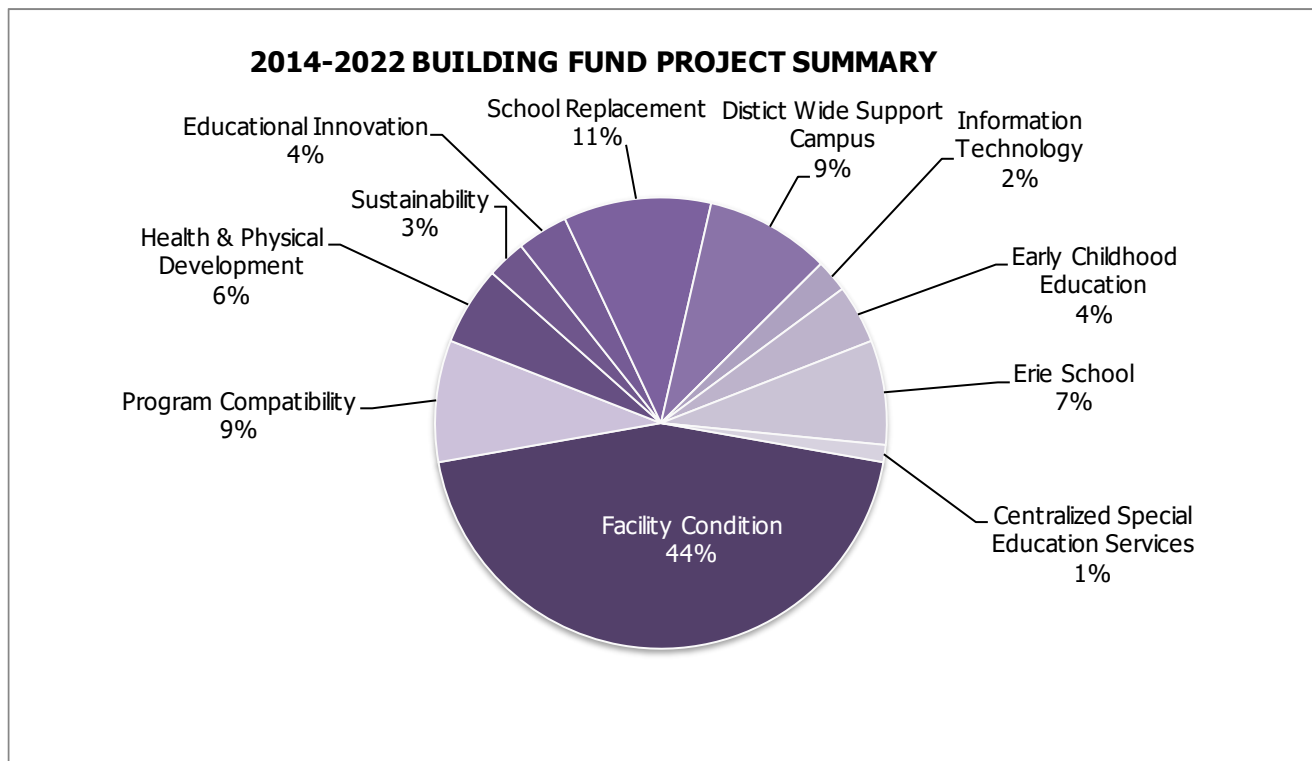
**Erie School** a new preschool through eighth grade campus will be constructed in Erie to serve growing enrollment in that part of the district.

**Centralized Special Education** funding will allow staff and the community to engage in a visioning process to identify program and facility needs with construction to follow.



## 2014 Building Fund (continued)

Facility Condition	\$	235,770,000
Program Compatibility		46,270,000
Health & Physical Development		29,890,000
Sustainability		14,820,000
Educational Innovation		19,350,000
School Replacement		56,050,000
Distict Wide Support Campus		47,510,000
District Wide Radio Upgrade		850,000
Information Technology		12,330,000
Early Childhood Education		22,350,000
Erie School		39,700,000
Centralized Special Education Services		6,500,000
<b>TOTAL COST</b>	\$	<b>531,390,000</b>
Inflation		37,230,000
Project Reserve		7,900,000
Additional Reserve (Bond Premium)		81,004,775
Investment Earnings		13,200,000
Other Contributions		6,346,420
<b>TOTAL COST</b>	<b>\$</b>	<b>677,071,195</b>



**2014 Building Fund (continued)**

	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 213,889,151	\$ 279,402,989	\$ 149,279,877	\$ 196,777,138	<b>\$ 97,893,498</b>
REVENUE:					
Net Bond Proceeds	\$ 219,324,600	\$ -	\$ 157,387,275	\$ -	\$ -
Interest Income	1,506,530	3,363,362	3,680,342	2,600,000	<b>600,000</b>
School Contributions	80,000	80,000	144,601	80,000	<b>80,000</b>
Sale of Land/Building	-	-	743,795	-	-
Other Local Revenue	217,014	643,753	2,313,049	648,000	-
TOTAL REVENUE	\$ 221,128,144	\$ 4,087,115	\$ 164,269,062	\$ 3,328,000	<b>\$ 680,000</b>
TOTAL RESOURCES	<u>\$ 435,017,295</u>	<u>\$ 283,490,104</u>	<u>\$ 313,548,939</u>	<u>\$ 200,105,138</u>	<b>\$ 98,573,498</b>
EXPENDITURES:					
Capital Outlays	\$ 155,044,701	\$ 134,210,227	\$ 115,792,016	\$ 102,211,640	<b>\$ 71,050,327</b>
Bond Issuance Costs	569,605	-	979,785	-	-
TOTAL EXPENDITURES	<u>\$ 155,614,306</u>	<u>\$ 134,210,227</u>	<u>\$ 116,771,801</u>	<u>\$ 102,211,640</u>	<b>\$ 71,050,327</b>
ENDING BALANCE	<u>\$ 279,402,989</u>	<u>\$ 149,279,877</u>	<u>\$ 196,777,138</u>	<u>\$ 97,893,498</u>	<b>\$ 27,523,171</b>



## 2014 Building Fund (continued)

### Project List

Location	Adjusted Master Plan Budget	Project To Date 2014 - 2019	Estimated Actuals 2019 - 2020	Proposed 2020 - 2021
BCSIS/HIGH PEAKS	\$ 7,998,419	\$ 7,668,835	\$ 305,589	\$ 23,995
BEAR CREEK ELEMENTARY	9,569,199	118,155	3,709,525	3,827,680
BIRCH ELEMENTARY	8,315,937	8,313,661	2,276	-
COAL CREEK ELEMENTARY	6,686,081	3,363,182	3,302,840	20,058
COLUMBINE ELEMENTARY	1,204,365	1,151,992	38,081	14,292
COMMUNITY MONTESSORI	5,380,994	5,308,685	60,741	11,567
CREEKSIDE ELEMENTARY	20,905,732	20,618,970	35,893	250,869
CREST VIEW ELEMENTARY	10,078,001	120,018	3,911,182	6,046,801
DOUGLASS ELEMENTARY	24,218,396	24,160,210	52,436	5,750
EISENHOWER ELEMENTARY	7,047,542	6,995,365	38,852	13,325
EMERALD ELEMENTARY	22,506,920	22,480,071	14,351	12,498
FIRESIDE ELEMENTARY	7,341,776	7,238,153	92,329	11,293
FLATIRONS ELEMENTARY	7,722,578	91,612	2,997,419	4,633,547
FOOTHILL ELEMENTARY	9,789,610	201,966	4,203,359	5,384,286
GOLD HILL	874,021	57,146	413,077	403,798
HEATHERWOOD ELEMENTARY	7,136,412	3,815,174	3,321,238	-
JAMESTOWN ELEMENTARY	821,625	31,199	394,403	396,023
KOHL ELEMENTARY	8,043,254	7,685,013	197,376	160,865
LAFAYETTE ELEMENTARY	10,211,416	3,283,501	6,570,516	357,400
LOUISVILLE ELEMENTARY	8,519,465	3,461,544	4,998,285	59,636
MAPLETON	2,837,311	125,939	1,292,716	1,418,656
MESA ELEMENTARY	9,314,139	2,718,657	6,595,481	-
NEDERLAND ELEMENTARY	6,429,310	4,226,324	1,990,819	212,167
PIONEER ELEMENTARY	9,156,672	8,995,705	148,906	12,061
RYAN ELEMENTARY	3,775,634	3,772,411	3,223	(0)
SANCHEZ ELEMENTARY	5,625,486	5,606,594	18,892	-
SUPERIOR ELEMENTARY	7,613,035	4,223,930	3,358,653	30,452
UNIVERSITY HILL ELEMENTARY	18,306,554	1,033,472	2,627,839	9,153,277
WHITTIER ELEMENTARY	8,207,622	8,197,281	10,341	-
<b>Total Elementary School Projects</b>	<b>\$ 255,637,507</b>	<b>\$ 165,064,766</b>	<b>\$ 50,706,639</b>	<b>\$ 32,460,295</b>

### Middle School Projects

Location	Adjusted Master Plan Budget	Project To Date 2014 - 2019	Estimated Actuals 2019 - 2020	Proposed 2020 - 2021
ANGEVINE MIDDLE	\$ 9,356,993	\$ 5,186,639	\$ 4,104,855	\$ 65,499
BROOMFIELD HEIGHTS MIDDLE	14,646,540	14,646,541	-	-
CASEY MIDDLE	2,085,572	90,342	743,886	1,251,343
CENTENNIAL MIDDLE	11,818,947	11,624,915	188,192	5,840
LOUISVILLE MIDDLE	6,223,594	6,216,246	3,326	4,022
MANHATTAN MIDDLE	10,501,116	10,500,800	316	-
PLATT MIDDLE	17,039,952	16,741,473	247,359	51,120
SOUTHERN HILLS MIDDLE	8,859,873	8,844,071	728	15,074
SUMMIT MIDDLE	11,730,510	11,730,510	-	-
<b>Total Middle School Projects</b>	<b>\$ 92,263,096</b>	<b>\$ 85,581,537</b>	<b>\$ 5,288,662</b>	<b>\$ 1,392,898</b>

### High School Projects

Location	Adjusted Master Plan Budget	Project To Date 2014 - 2019	Estimated Actuals 2019 - 2020	Proposed 2020 - 2021
ARAPAHOE RIDGE HIGH	\$ 14,637,776	\$ 1,376,693	\$ 5,210,306	\$ 8,050,777
BOULDER HIGH	21,164,759	20,877,392	75,719	211,648
BOULDER PREP	294,548	294,548	-	-
BROOMFIELD HIGH	18,143,283	17,997,979	90,874	54,430
CENTAURUS HIGH	30,179,978	29,258,419	287,779	633,780
FAIRVIEW HIGH	23,009,456	20,205,621	2,803,835	-
JUSTICE HIGH	261,849	135,459	3,587	122,803
MONARCH HIGH	10,361,043	9,522,612	392,907	445,525
NEW VISTA HIGH	13,305,228	113,422	-	5,208,669
PEAK TO PEAK	10,200,000	10,200,000	-	-
<b>Total High School Projects</b>	<b>\$ 141,557,920</b>	<b>\$ 109,982,145</b>	<b>\$ 8,865,007</b>	<b>\$ 14,727,631</b>

## 2014 Building Fund (continued)

### Project List (continued)

K-8 and Mid/Sr Projects				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2019	Estimated Actuals 2019 - 2020	Proposed 2020 - 2021
ASPEN CREEK K-8	\$ 6,307,910	\$ 6,285,961	\$ 19,453	\$ 2,496
ELDORADO K-8	10,763,119	10,699,945	9,358	53,816
MEADOWLARK PK-8	40,115,163	39,436,688	-	678,475
HALCYON	8,380,611	95,112	1,581,010	4,274,112
HORIZONS K-8	3,488,430	1,387,468	2,097,822	3,140
MONARCH K-8	9,310,109	8,484,621	604,838	220,650
NEDERLAND MIDDLE/HIGH	8,627,223	5,797,534	2,683,027	146,663
<b>Total K-8 and Mid/Sr Projects</b>	<b>\$ 86,992,565</b>	<b>\$ 72,187,329</b>	<b>\$ 6,995,508</b>	<b>\$ 5,379,351</b>

District Wide				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2019	Estimated Actuals 2019 - 2020	Proposed 2020 - 2021
CENTRALIZED SPECIAL EDUCATION	\$ 759,138	\$ -	\$ -	\$ 402,343
DW CAMPUS : KITCHEN	16,066,659	4,938,525	11,128,134	-
DW CAMPUS : ADMINISTRATION	26,913,446	2,617,955	17,567,130	6,728,362
DW CAMPUS : TRANSPORTATION	24,141,359	23,601,353	322,733	217,272
DW : EARLY CHILDHOOD ED	288,161	-	-	-
DW : RADIOS	903,544	893,593	5,325	-
IT: INTERNET AFFODABLE HOUSING	390,000	-	-	-
IT: INTEGRATED AUDIO ENHANCE	27,628	13,786	-	13,842
IT: INTERNET/SYSTEM STABILITY	7,834,758	5,376,229	264,797	1,175,214
IT: CLOSET UPGRADES	487,070	455,394	31,676	-
IT: DATA CENTER UPGRADES	807,903	605,992	149,220	-
IT: CLOSET AIR COOLING	9,593	-	-	-
INNOVATION	559,563	296,409	23,917	126,205
LAFAYETTE BUS FACILITY	1,678,532	1,668,764	9,768	-
NEDERLAND BUS FACILITY	509,370	184,031	319,226	6,112
SOMBRERO MARSH ENVIRONMENTAL	654,698	-	333,896	320,802
<b>Total District Wide</b>	<b>\$ 82,031,421</b>	<b>\$ 40,652,030</b>	<b>\$ 30,155,823</b>	<b>\$ 8,990,152</b>

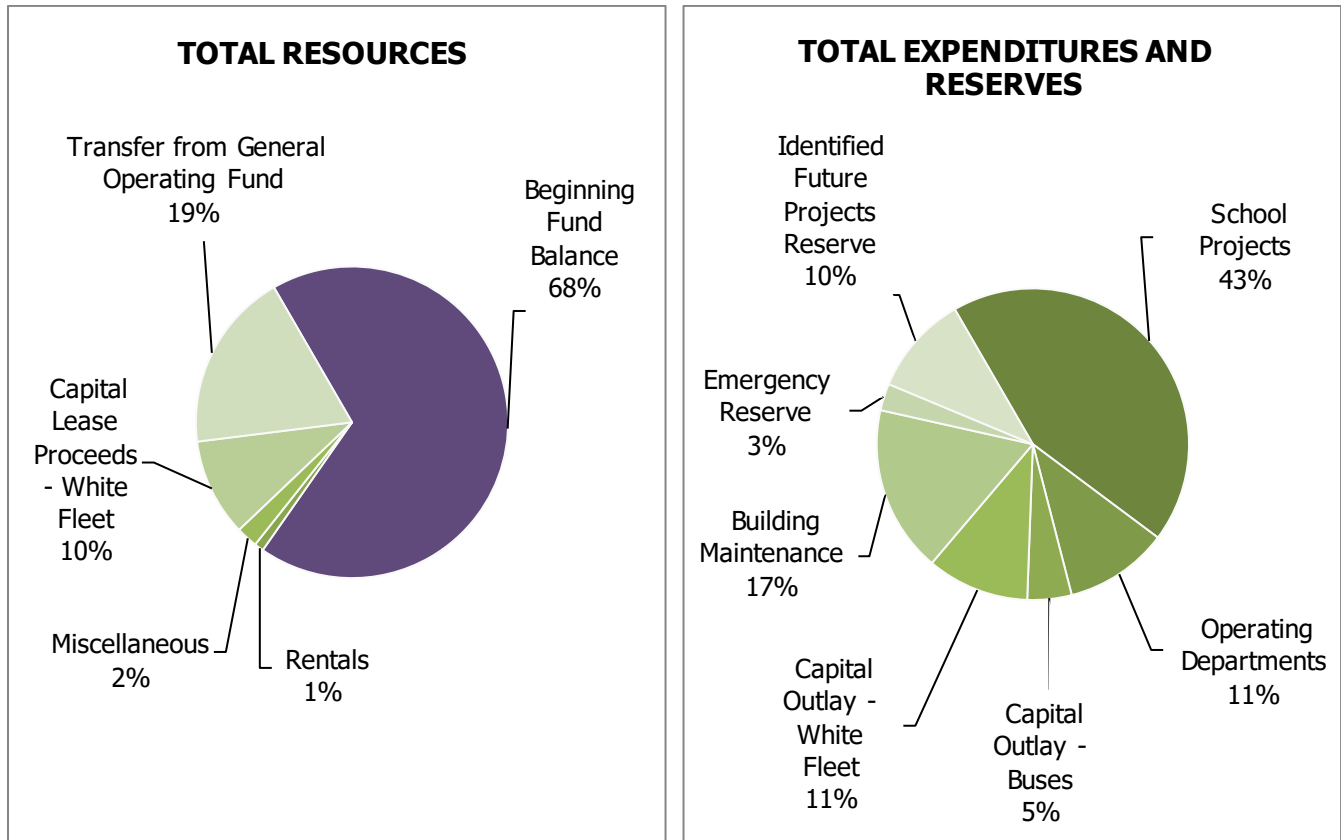
  

Other (Reserves & Administration)				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2019	Estimated Actuals 2019 - 2020	Proposed 2020 - 2021
PROGRAM RESERVE	\$ 6,075,343	\$ -	\$ -	\$ 3,250,000
DEBT ISSUANCE	2,463,122	2,463,122	-	-
UNALLOCATED OVERHEAD	4,200,525	394,851	200,000	1,600,000
ADDITIONAL RESERVE (Premium)	5,849,696	-	-	3,250,000
<b>Total Other</b>	<b>\$ 18,588,685</b>	<b>\$ 2,857,972</b>	<b>\$ 200,000</b>	<b>\$ 8,100,000</b>
<b>GRAND TOTAL</b>	<b>\$ 677,071,195</b>	<b>\$ 476,325,779</b>	<b>\$ 102,211,640</b>	<b>\$ 71,050,327</b>



## Capital Reserve Fund

District staff evaluates capital project requests and prioritizes them based on health/safety issues, protection of the facility, improvement of an educational program, replacement of depreciated items, and impacts to the district's operating budget. Projects normally fall into four major areas: school health/safety repairs, mechanical systems repairs, maintenance support, and vehicle replacements. In Fiscal year 2021 the substantial projects include: building renovations at Justice High School and purchasing one electric bus. All carryover projects are identified as one-time expenditures and will not lead to an ongoing deficit.





## Capital Reserve Fund (continued)

	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 914,221	\$ 1,121,460	\$ 2,849,151	\$ 5,346,486	<b>\$ 6,119,413</b>
REVENUE:					
Sale of Fixed Assets	\$ 45,236	\$ 225,101	\$ 122,981	\$ 153,774	\$ -
Sale of Land/Building	-	-	433,705	-	-
Rentals	77,138	79,552	81,836	84,291	<b>86,819</b>
Miscellaneous	97,503	-	-	810,000	<b>200,000</b>
Capital Lease Proceeds - Buses	1,855,550	-	-	526,650	-
Capital Lease Proceeds - White Fleet	-	-	-	-	<b>912,400</b>
One-Time Transfer from Community Schools	-	1,000,000	1,400,000	85,000	-
Transfer from Preschool Fund	12,123	12,123	16,568	12,144	<b>13,299</b>
Transfer from General Operating Fund	1,831,858	2,990,979	3,754,885	5,821,327	<b>1,788,179</b>
TOTAL REVENUE	\$ 3,919,408	\$ 4,307,755	\$ 5,809,975	\$ 7,493,186	<b>\$ 3,000,697</b>
TOTAL RESOURCES	<u>\$ 4,833,629</u>	<u>\$ 5,429,215</u>	<u>\$ 8,659,126</u>	<u>\$ 12,839,672</u>	<b><u>\$ 9,120,110</u></b>
EXPENDITURES:					
School Projects	\$ 350,783	\$ 258,067	\$ 538,519	\$ 3,234,059	<b>\$ 3,743,584</b>
Operating Departments	437,507	966,831	1,204,192	797,958	<b>924,957</b>
Capital Outlay - Buses	1,855,550	-	-	611,772	<b>394,378</b>
Capital Outlay - White Fleet	-	-	-	-	<b>912,400</b>
Building Maintenance	619,886	911,760	1,126,523	1,550,314	<b>1,488,000</b>
Debt Service - Principal	428,589	419,533	413,258	501,595	<b>494,255</b>
Debt Service - Interest	19,854	23,873	30,148	24,561	<b>31,901</b>
TOTAL EXPENDITURES	<u>\$ 3,712,169</u>	<u>\$ 2,580,064</u>	<u>\$ 3,312,640</u>	<u>\$ 6,720,259</u>	<b><u>\$ 7,989,475</u></b>
RESERVES:					
Emergency Reserve	\$ -	\$ -	\$ -	\$ -	<b>\$ 239,685</b>
Identified Future Projects Reserve	-	-	-	-	<b>890,950</b>
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b><u>\$ 1,130,635</u></b>
TOTAL EXPENDITURES AND RESERVES	<u>\$ 3,712,169</u>	<u>\$ 2,580,064</u>	<u>\$ 3,312,640</u>	<u>\$ 6,720,259</u>	<b><u>\$ 9,120,110</u></b>
ENDING BALANCE	<u>\$ 1,121,460</u>	<u>\$ 2,849,151</u>	<u>\$ 5,346,486</u>	<u>\$ 6,119,413</u>	<b><u>\$ -</u></b>

## Capital Reserve Fund (continued)

### Project List

		2020-21 Proposed Budget
<b>School Projects</b>		
ARHS / IT Offices	IT Office Renovations & Improvements (includes carry over)	\$ 371,000
Eldorado K-8	Replace Boilers (includes carry over)	150,000
Justice High	Building Renovations & Improvements (includes carry over)	660,000
District Wide	Emergencies (includes carry over)	2,286,866
District Wide	Furniture & Fixtures (includes carry over)	115,000
District Wide	Indoor Air Quality (includes carry over)	150,718
District Wide	Special Education Modifications &/or Equipment (includes carry over)	10,000
<b>Total School Projects :</b>		<b>\$ 3,743,584</b>
<b>Operating Departments &amp; Buses</b>		
Security	Building Improvements & Equipment (includes carry over)	\$ 183,000
Transportation	Vehicles - White Fleet Modifications/Equip/Rental (includes carry over)	150,553
Transportation	Vehicles - White Fleet Escrow (Leases) (includes carry over)	549,105
Transportation	Vehicles - White Fleet Capital Outlay	912,400
Transportation	Other Student Transport Vehicles (includes carry over)	42,299
Transportation	Buses - Capital Outlay (includes carry over)	394,378
<b>Total Operating Departments :</b>		<b>\$ 2,231,735</b>
<b>Building Maintenance</b>		
District Wide	HVAC	\$ 50,000
District Wide	Doors & Windows	10,000
District Wide	Preschool Safety Seats	10,000
District Wide	Elevator Repairs (includes carry over)	325,000
District Wide	Americans With Disabilities Act	20,000
District Wide	Environmental Management	40,000
District Wide	Backflow Preventer Replacement	10,000
District Wide	Paving & Concrete	50,000
District Wide	Electrical	20,000
District Wide	Grounds (includes carry over)	435,000
District Wide	Maintenance Equipment (includes carry over)	135,000
District Wide	Roofing (includes carry over)	163,000
District Wide	Custodial Equipment (includes carry over)	125,000
District Wide	Playground Equipment	25,000
District Wide	Flooring	10,000
District Wide	Painting	15,000
District Wide	Plumbing	45,000
<b>Total Building Maintenance :</b>		<b>\$ 1,488,000</b>
<b>Debt Service</b>		
Accounting Svcs	Debt Service - Principal, Buses	\$ 494,255
Accounting Svcs	Debt Service - Interest, Buses	31,901
<b>Total Debt Service :</b>		<b>\$ 526,156</b>
<b>Reserves</b>		
Emergency Reserve ( TABOR - 3% Budget )		\$ 239,685
Identified Future Projects Reserve		890,950
<b>Total Reserves :</b>		<b>\$ 1,130,635</b>
<b>GRAND TOTAL :</b>		<b>\$ 9,120,110</b>





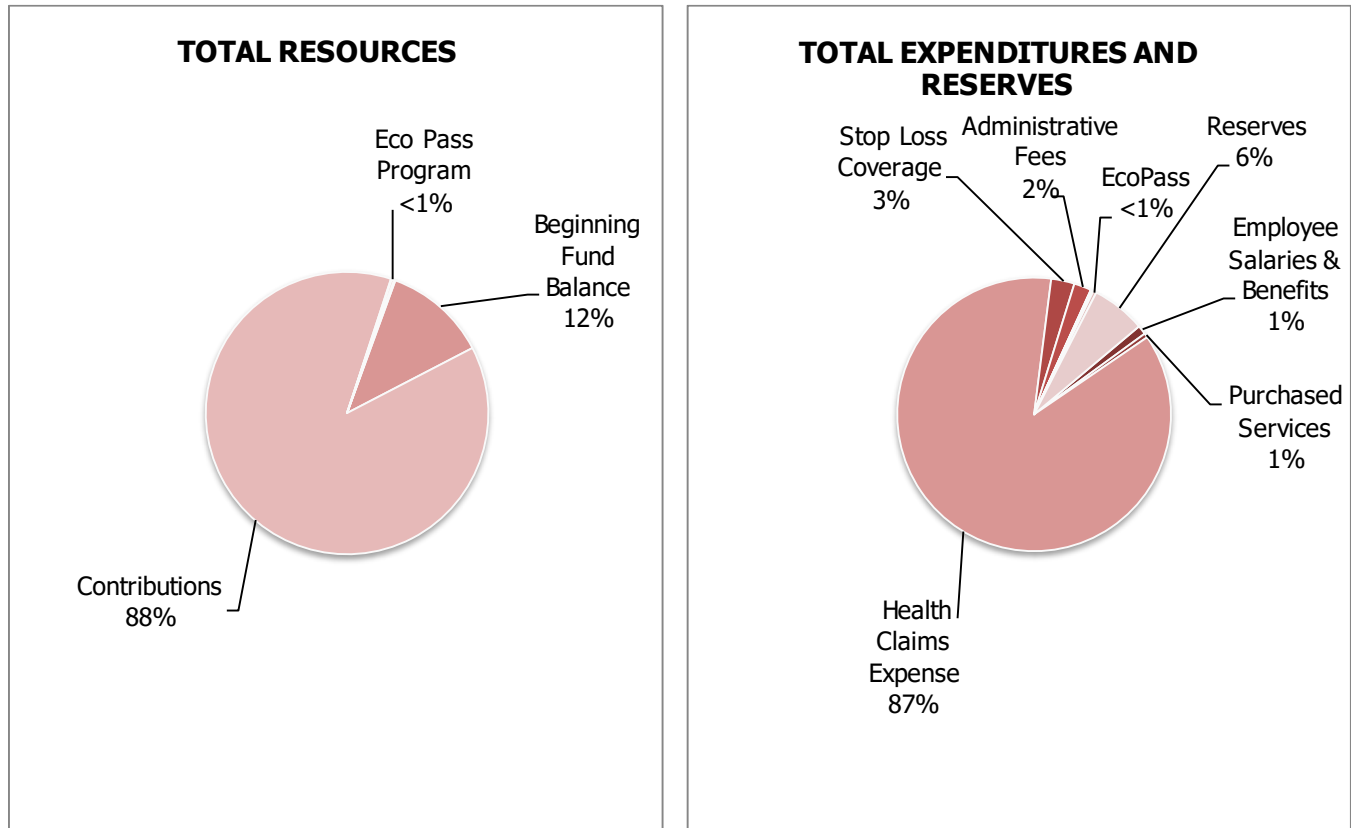
# BOULDER VALLEY SCHOOL DISTRICT

## 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 program. Employees will have the choice of participating in the district's self-funded plan administered by United Healthcare or a traditional plan offered by Kaiser Permanente. Employees have the option to purchase dependent coverage. For 2020-21, the district will contribute an annual premium of \$7,500 per eligible employee, an increase of 3.8 percent over the prior year, consistent with increases in dependent coverage. In accordance with negotiated agreements, the district contribution increases annually by the lesser of two times CPI (1.9% for 2020-21) or 5.0 percent. In addition, the district funds an Employee Assistance Program at a contribution rate of \$17 per employee.



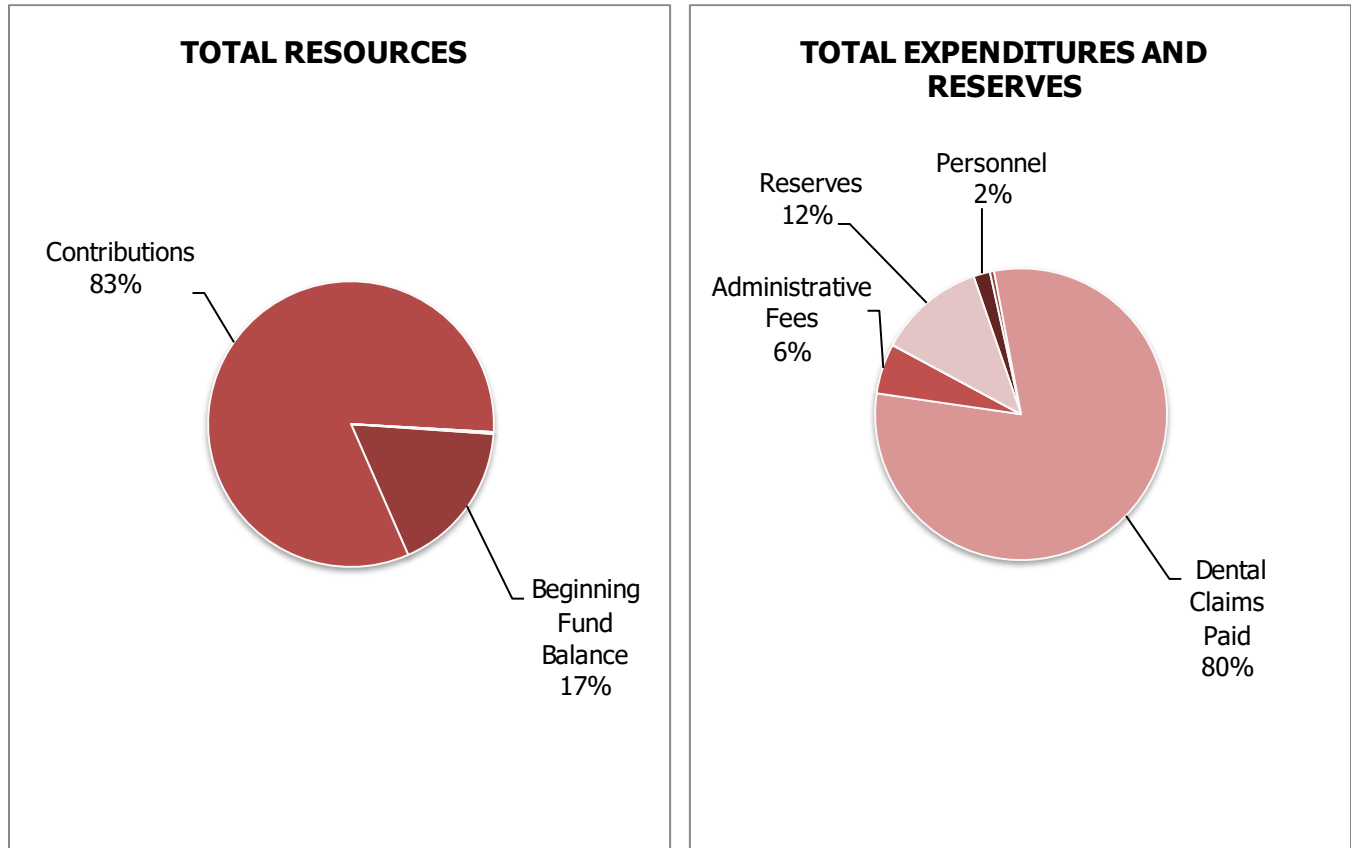


## Health Insurance Fund (continued)

	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 7,577,313	\$ 6,600,080	\$ 6,010,279	\$ 4,876,987	<b>\$ 4,638,058</b>
REVENUE:					
Contributions	\$ 27,986,039	\$ 29,692,430	\$ 31,887,504	\$ 33,131,879	<b>\$ 34,390,890</b>
Interest Income	50,224	89,794	128,984	77,000	<b>45,000</b>
Miscellaneous	662,636	768,080	1,022,780	556,000	<b>-</b>
Eco Pass Program	93,451	98,360	106,890	100,375	<b>100,000</b>
Employee Benefit Program	56,284	58,012	59,105	62,000	<b>60,000</b>
TOTAL REVENUE	\$ 28,848,634	\$ 30,706,676	\$ 33,205,263	\$ 33,927,254	<b>\$ 34,595,890</b>
TOTAL RESOURCES	<u>\$ 36,425,947</u>	<u>\$ 37,306,756</u>	<u>\$ 39,215,542</u>	<u>\$ 38,804,241</u>	<b><u>\$ 39,233,948</u></b>
EXPENDITURES:					
Personnel	\$ 189,765	\$ 226,856	\$ 389,483	\$ 412,583	<b>\$ 420,319</b>
Purchased Services	155,842	233,898	298,403	200,000	<b>200,000</b>
Health Claims Expense	26,523,614	27,971,587	31,218,290	31,650,000	<b>33,950,000</b>
Stop Loss Coverage	1,299,872	1,320,510	1,361,197	1,020,000	<b>1,081,000</b>
Administrative Fees	939,585	955,804	806,693	620,000	<b>800,000</b>
ACA and Miscellaneous	100,443	32,711	6,154	17,600	<b>20,000</b>
Wellness Program	244,089	214,036	45,746	50,000	<b>50,000</b>
Employee Benefit Program	54,901	55,112	59,825	60,000	<b>60,000</b>
Eco Pass Program	317,756	285,963	152,764	136,000	<b>150,000</b>
TOTAL EXPENDITURES	<u>\$ 29,825,867</u>	<u>\$ 31,296,477</u>	<u>\$ 34,338,555</u>	<u>\$ 34,166,183</u>	<b><u>\$ 36,731,319</u></b>
RESERVES:					
Above Recommended Amounts	\$ -	\$ -	\$ -	\$ -	<b>\$ 2,502,629</b>
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	<b>\$ 2,502,629</b>
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 29,825,867</u>	<u>\$ 31,296,477</u>	<u>\$ 34,338,555</u>	<u>\$ 34,166,183</u>	<b><u>\$ 39,233,948</u></b>
ENDING BALANCE	<u>\$ 6,600,080</u>	<u>\$ 6,010,279</u>	<u>\$ 4,876,987</u>	<u>\$ 4,638,058</u>	<b><u>\$ -</u></b>

## 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 2020-21, the district will contribute \$528 per eligible employee, which is a 3.8 percent over the prior year. In accordance with negotiated agreements, the district contribution increases annual by the lesser of two times CPI (1.9% for 2020-21) or 5.0 percent.





## Dental Insurance Fund (continued)

	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 690,020	\$ 652,120	\$ 603,143	\$ 665,213	\$ 561,335
REVENUE:					
Contributions	\$ 2,349,639	\$ 2,385,292	\$ 2,541,836	\$ 2,573,175	\$ 2,670,956
Interest Income	5,881	10,515	16,889	12,000	7,000
TOTAL REVENUE	\$ 2,355,520	\$ 2,395,807	\$ 2,558,725	\$ 2,585,175	\$ 2,677,956
TOTAL RESOURCES	\$ 3,045,540	\$ 3,047,927	\$ 3,161,868	\$ 3,250,388	\$ 3,239,291
EXPENDITURES:					
Personnel	\$ 44,958	\$ 51,722	\$ 56,148	\$ 58,303	\$ 59,819
Purchased Services	8,542	8,040	12,741	9,750	15,000
Dental Claims Paid	2,177,713	2,220,436	2,257,398	2,450,000	2,600,000
Administrative Fees	162,207	164,586	170,368	170,000	180,000
Supplies and Materials	-	-	-	1,000	1,000
TOTAL EXPENDITURES	\$ 2,393,420	\$ 2,444,784	\$ 2,496,655	\$ 2,689,053	\$ 2,855,819
RESERVES:					
Reserved for Dental Benefits	\$ -	\$ -	\$ -	\$ -	\$ 383,472
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 383,472
TOTAL EXPENDITURES/RESERVES AND TRANSFERS	\$ 2,393,420	\$ 2,444,784	\$ 2,496,655	\$ 2,689,053	\$ 3,239,291
ENDING BALANCE	\$ 652,120	\$ 603,143	\$ 665,213	\$ 561,335	\$ -





# BOULDER VALLEY SCHOOL DISTRICT

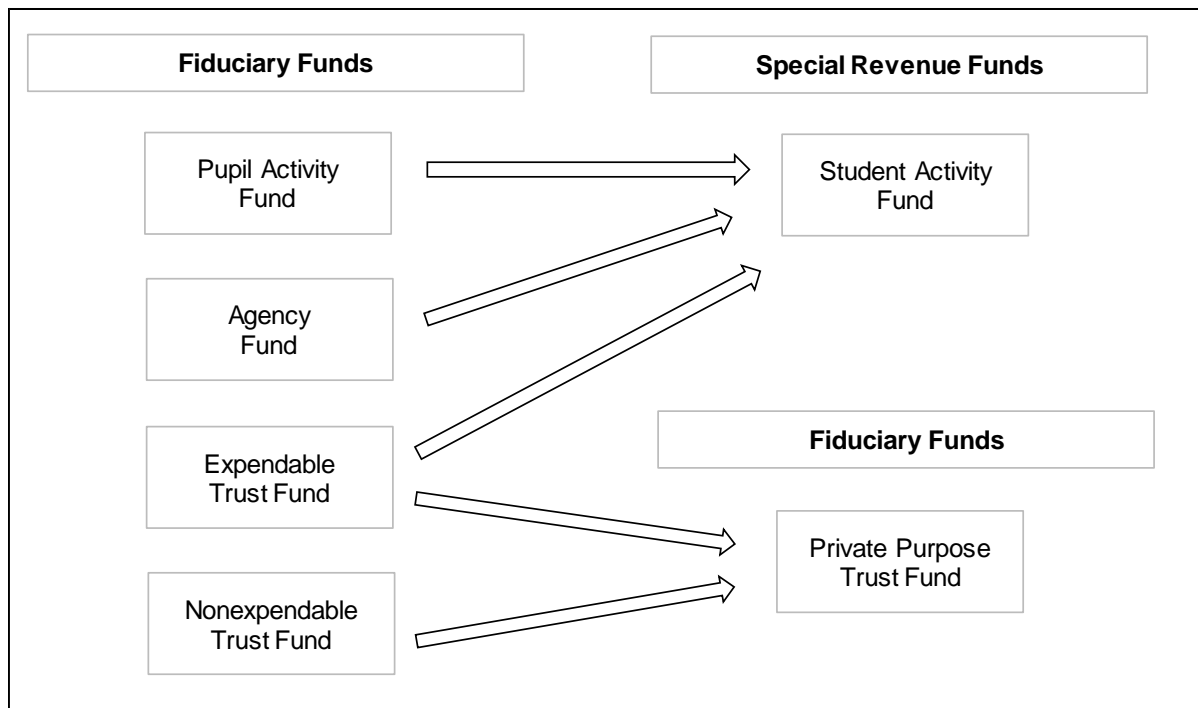
## FIDUCIARY FUNDS

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## Private Purpose Trust Fund

This fund is provided to account for donations received from the Jitsugyo High School Program, the will of E. Doyle Huckabay, the Barbara Carlson Scholarship, the Dr. Edwin O. Bostrom Scholarship, the Frances R. Bascom Scholarship, and the Tennyson McCarty Scholarship. Each donation is governed by a separate trust arrangement that defines how the funds, including interest earnings, are to be distributed.

Governmental Accounting Standards Board (GASB) Statement No. 83, Fiduciary Activities, was effective beginning fiscal year 2019-20. The Statement provides improved guidance and establishes criteria for identifying fiduciary activities for accounting and financial reporting purposes. As a result of the implementation of GASB Statement No. 84, activities previously reported in Fiduciary Funds have been reclassified as follows:







**Private Purpose Trust Fund (continued)**

	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
<b>Agency Funds</b>					
Beginning Fund Balance	\$ 1,313,780	\$ 1,565,530	\$ 2,518,091	\$ -	\$ -
Receipts	4,657,806	6,450,931	8,148,010	-	-
Total Resources	\$ 5,971,586	\$ 8,016,461	\$ 10,666,101	\$ -	\$ -
Disbursements	\$ 4,406,056	\$ 5,498,370	\$ 7,480,946	\$ -	\$ -
Ending Balance	\$ 1,565,530	\$ 2,518,091	\$ 3,185,155	\$ -	\$ -
<b>Expendable Trust Funds</b>					
Beginning Fund Balance	\$ 1,193,037	\$ 1,189,592	\$ 1,180,029	\$ -	\$ -
Revenue	29,662	18,659	29,906	-	-
Total Resources	\$ 1,222,699	\$ 1,208,251	\$ 1,209,935	\$ -	\$ -
Expenditures	\$ 33,107	\$ 28,222	\$ 43,468	\$ -	\$ -
Ending Balance	\$ 1,189,592	\$ 1,180,029	\$ 1,166,467	\$ -	\$ -
<b>Nonexpendable Trust Funds</b>					
Beginning Fund Balance	\$ 218,650	\$ 225,505	\$ 229,971	\$ 1,357,907	\$ 1,362,907
Revenue	6,855	6,266	7,126	45,000	45,000
Total Resources	\$ 225,505	\$ 231,771	\$ 237,097	\$ 1,402,907	\$ 1,407,907
Expenditures	\$ -	\$ 1,800	\$ 2,000	\$ 40,000	\$ 40,000
Ending Balance	\$ 225,505	\$ 229,971	\$ 235,097	\$ 1,362,907	\$ 1,367,907
<b>GRAND TOTAL</b>					
BEGINNING FUND BALANCE	\$ 2,725,467	\$ 2,980,627	\$ 3,928,091	\$ 1,357,907	\$ 1,362,907
TOTAL REVENUE	4,694,323	6,475,856	8,185,042	45,000	45,000
TOTAL RESOURCES	\$ 7,419,790	\$ 9,456,483	\$ 12,113,133	\$ 1,402,907	\$ 1,407,907
TOTAL EXPENDITURES	\$ 4,439,163	\$ 5,528,392	\$ 7,526,414	\$ 40,000	\$ 40,000
ENDING BALANCE	\$ 2,980,627	\$ 3,928,091	\$ 4,586,719	\$ 1,362,907	\$ 1,367,907

## Pupil Activity Fund

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

	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET
BEGINNING BALANCE	\$ 3,519,556	\$ 3,675,564	\$ 2,697,202	\$ -	\$ -
RECEIPTS	9,686,027	8,914,942	5,878,861	-	-
TOTAL RESOURCES	<u>\$ 13,205,583</u>	<u>\$ 12,590,506</u>	<u>\$ 8,576,063</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS	<u>\$ 9,530,019</u>	<u>\$ 9,893,304</u>	<u>\$ 6,019,669</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ 3,675,564</u>	<u>\$ 2,697,202</u>	<u>\$ 2,556,394</u>	<u>\$ -</u>	<u>\$ -</u>



# BOULDER VALLEY SCHOOL DISTRICT

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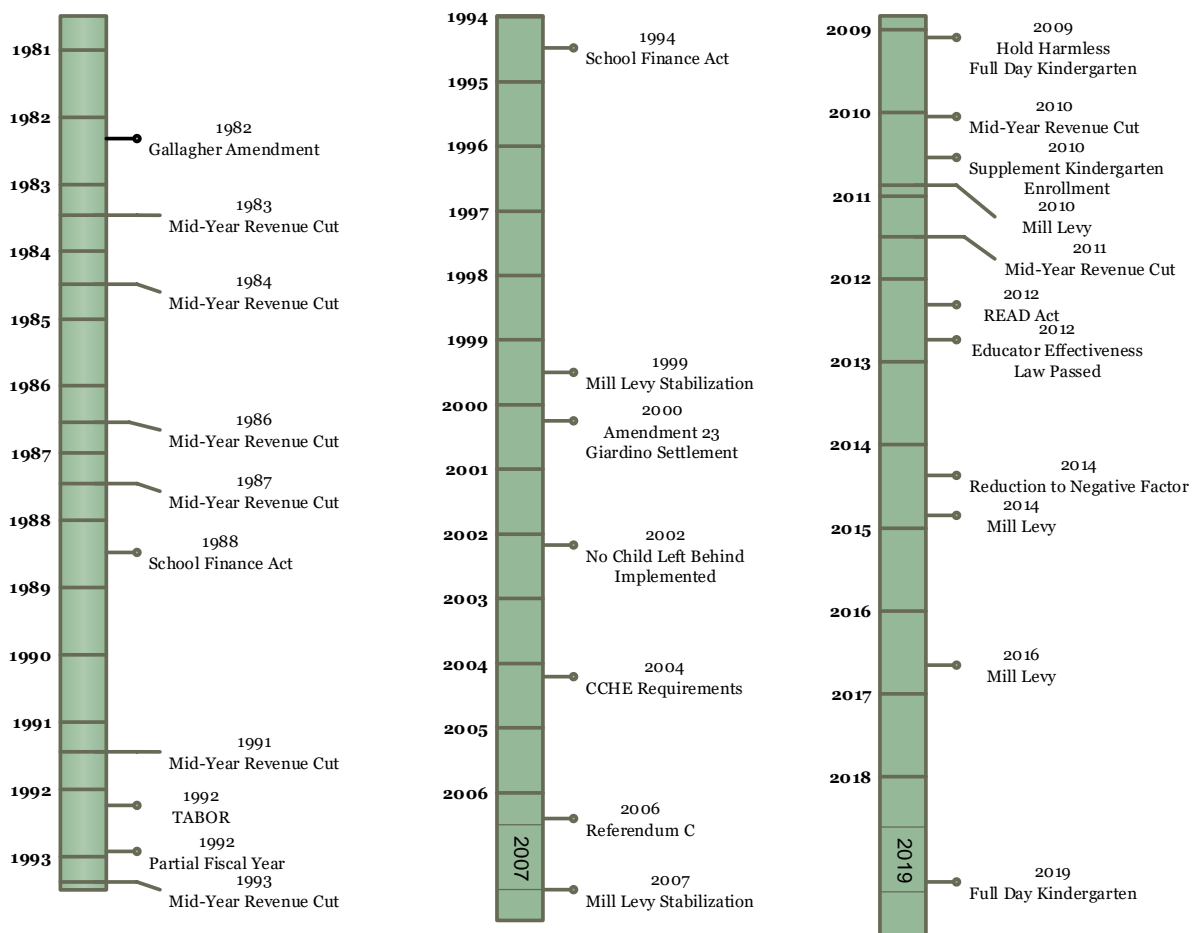
## A Generation of Colorado School Finance

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 – 2020

#### Addressing Mandates:

New Content Standards; District Accreditation; Expanded Choice Legislation; Basic Literacy Act; School Accountability Reports (SAR's); Safe Schools Act; Student Identification / Data Warehouse; TCAP Testing; Change Special Ed Funding; BEST; Declining Enrollment; READ Act; Full Day Kindergarten



This timeline can be broken down roughly into three broad segments, which overlap each other:

1982 – 1993

1988 – 2000

1998 - 2020

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

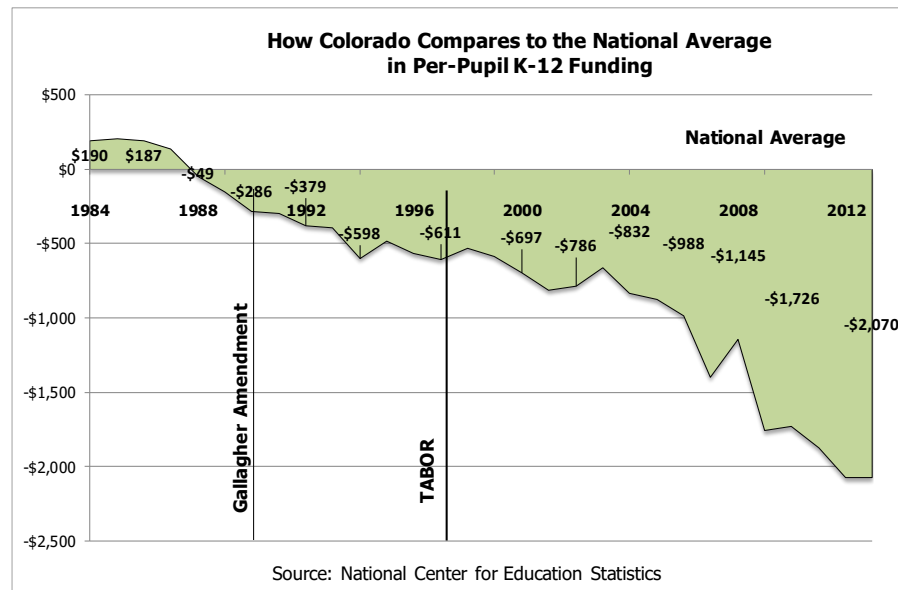
- Changes in Federal and State Laws
- Economic Conditions in Colorado
- Population Growth and Demographic Trends
- Advances in Technology

## A Generation of Colorado School Finance (continued)

### 1982 – 1993

In 1982, the Gallagher Amendment was passed which fixed the percentage ratio for property taxes at 45 percent for residential property and 55 percent for commercial property.

Mid-year revenue rescissions occurred in 1983, 1984, 1986, 1987, 1988, 1991, and 1993 primarily because state tax revenues could not keep pace with rapid enrollment growth in Colorado. The rescissions occurred so frequently that the Boulder Valley School District budgeted for the rescissions in advance.



### 1988 – 2000

This period marks the beginning of many dramatic changes in public school finance as well as increased regulations at the federal and state levels which dictate the environment that school districts must operate in today.

In 1988, the Colorado Public School Finance Act was revised significantly. This revision reset the standard for state equalization to distribute state funding for districts throughout Colorado taking under-funded districts into consideration, comparing rural districts vs. urban districts or large districts vs. small districts. At the time, the state provided 40 percent of per pupil funding to districts across Colorado, and districts provided 60 percent of the funding. Today state funding plays a much larger role by providing 64 percent of per pupil funding and districts providing 36 percent, on a statewide average.

In 1992, Section 20, Article X of the Colorado Constitution (TABOR Amendment) was passed, which requires districts to set aside 3 percent of defined, planned spending that cannot be used to address revenue shortfalls, salary or fringe benefit increases, or other economic conditions. This amendment also requires voter approval of tax increases and limits revenue collections.

Also in 1992, the district converted from a Calendar Year budget cycle to a Fiscal Year and the 1992 budget was based on a Transitional Fiscal Year. Because the Boulder Valley School District receives a majority of its tax collections in the spring, the district has had to borrow cash for the first half of the fiscal year in order to operate. Generally, this function has been performed through the state's interest-free loan program, since 1993.

## **A Generation of Colorado School Finance (continued)**

### **1988 – 2000 (continued)**

District administrative responsibilities have also increased dramatically since 1988 due to a host of new federal and state regulations:

#### Federal regulations

- Omnibus Transportation Employee Testing Act, Gun-Free Schools Act, Children’s Online Privacy Act, Digital Millennium Copyright Act, and the Equal Access Act, among others

#### State regulations

- New regulations associated with Section 504/Americans with Disabilities Act
- New regulations associated with the Colorado Basic Literacy Act
- CSAP Testing and CELA Assessments
- Standards-based education
- Bilingual education
- Changes to state accreditation requirements
- School Accountability Reports
- Adopted state standard Chart of Accounts
- New budget processes associated with TABOR
- Expanded choice legislation, Open Enrollment, charter schools and focus schools
- 1991 Referendum (\$7,062,468)

### **1998 – Present**

From 1998 to present, Boulder Valley School District is marked by several voter passed overrides and new laws to comply with.

Although per pupil funding in Colorado continued to fall behind national averages, Boulder Valley School District voters passed several tax overrides, tying the funds to specific program needs:

- 1998 Referendum A (\$10,600,000)
- 2002 Referendum (\$15,000,000)
- 2005 Referendum 3A Transportation Mill Levy (\$7,300,000)
- 2006 Ballot Measure 3A (six-year \$296.8 million bond issue for capital projects)
- 2010 Ballot Measure 3A (25 percent of total program)
- 2014 Ballot Measure 3A (\$576.5 million bond issue for capital projects)
- 2016 Referendum 3A Capital Construction, Technology, and Maintenance Levy (\$28,500,000)

In 2000, Amendment 23 to the Colorado Constitution was passed which guarantees increases in funding to public elementary and secondary schools at a rate of inflation plus 1 percent for a total of 10 years. The increase is guaranteed at the rate of inflation thereafter. The goal of this amendment was to restore public funding, adjusted for inflation, back to 1988 funding levels.

In 2002, the federal No Child Left Behind Act (NCLB) was implemented along with new regulations.

In 2004, the Colorado Commission on Higher Education (CCHE) added requirements for high school graduates.

In 2005, Colorado voters passed Referendum C which suspends the tax limits in the TABOR Amendment for five years, allowing the state to return to pre-recession levels. While this amendment will not likely affect school funding significantly, it assures Colorado school districts that the state will be prepared to sustain Amendment 23 funding.

In the 2007-08 fiscal year the district created a Health Insurance Fund to account for claims and administrative fees of the district's health insurance employee benefit program. This was done to help control health insurance costs.



## A Generation of Colorado School Finance (continued)

### 1998 – Present (continued)

In 2010, Colorado voters passed a ballot measure that provides 25 percent of total program funding for restoring budget cuts, mitigating future budget cuts, supplementing teacher and staff compensation, and funding early childhood programs.

In 2006, and again in 2014, Colorado voters approved ballot measures providing the passage of bonds for capital improvements. The 2014 Educational Facilities Master Plan was approved by the Board of Education on August 12, 2014.

In 2016, Colorado voters passed an operational levy that freed up general fund resources so more funds can be directed toward ongoing maintenance, custodial, security, and technology expenditures.

In 2019, the state legislature approved funding for full-day kindergarten across Colorado.

### Per Pupil Expenditures

The charts below shows what the actual cost per funded pupil is in BVSD compared to the School Finance Act per pupil revenue (PPR). From this presentation, we get a truer picture of the breakdown of funding per student as it relates to total budgeted expenditures, which utilize revenue from PPR, election overrides, state categorical reimbursements, grant funding, and year-to-year carryovers.

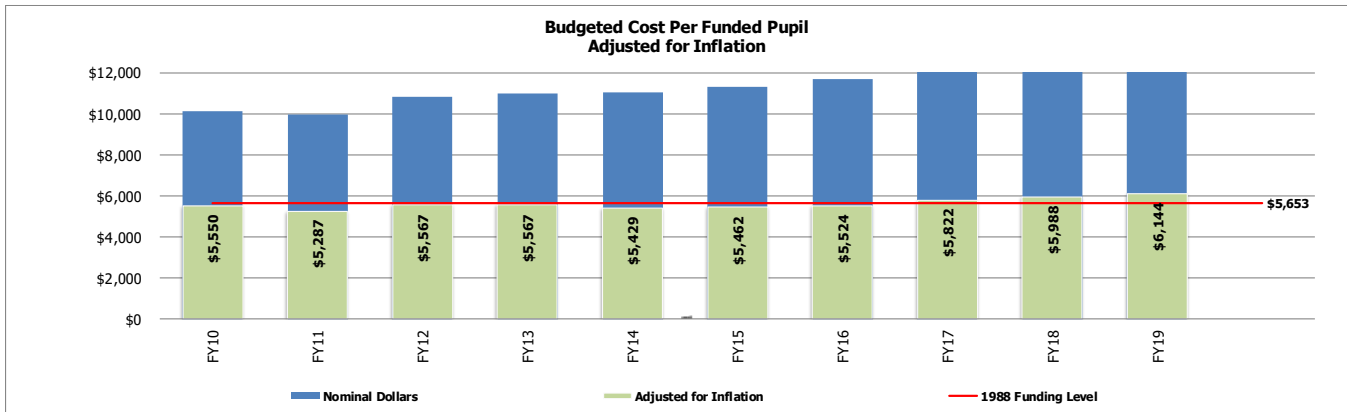
Before the sunset of Amendment 23 at the end of the 2010-11 fiscal year, on an inflation-adjusted basis, BVSD still spent less per student than at 1988 levels. The objective of adding the extra 1 percent in Amendment 23's increase of "inflation plus 1 percent" was to bring districts in Colorado back to 1988 funding levels after 10 years of the extra percentage. Even with the addition of 1991, 1998, 2002, 2005, and 2010 overrides, not until FY17 did the district surpass 1988 funding levels. This table shows how these overrides directly benefit BVSD students and allow the district to offer programming that would otherwise not be available.

	<b>BUDGET YEAR</b>	<b>09-10 FY10</b>	<b>10-11 FY11</b>	<b>11-12 FY12</b>	<b>12-13 FY13</b>	<b>13-14 FY14</b>	<b>14-15 FY15</b>	<b>15-16 FY16</b>	<b>16-17 FY17</b>	<b>17-18 FY18</b>	<b>18-19 FY19</b>	<b>19-20 FY20</b>
Budgeted		27,714	28,137	28,296	28,568	30,110	30,364	30,875	29,672	29,822	29,794	30,302
Funded Pupil Count												
* Operating Expenditures (in Thousands)		281,659	281,143	307,839	315,239	333,164	344,199	361,632	376,664	402,725	420,195	443,279
* Cost Per Funded Pupil		\$10,163	\$9,992	\$10,879	\$11,035	\$11,065	\$11,336	\$11,713	\$12,694	\$13,504	\$14,103	\$14,629
**CPI -U		210.32	217.07	224.44	227.66	234.09	238.38	243.54	250.43	259.01	263.64	270.43
Denver-Boulder Area												
Index (Base/CPI-U)		0.55	0.53	0.51	0.50	0.49	0.48	0.47	0.46	0.44	0.44	0.42
Adjusted Cost		5,550	5,287	5,567	5,567	5,429	5,462	5,524	5,822	5,988	6,144	6,213

\* BUDGET BASIS - Dollar amounts are not adjusted for inflation.

\*\*CPI-U is estimated based on prior years' data as published by the Bureau of Labor Statistics.

## Per Pupil Expenditures (continued)



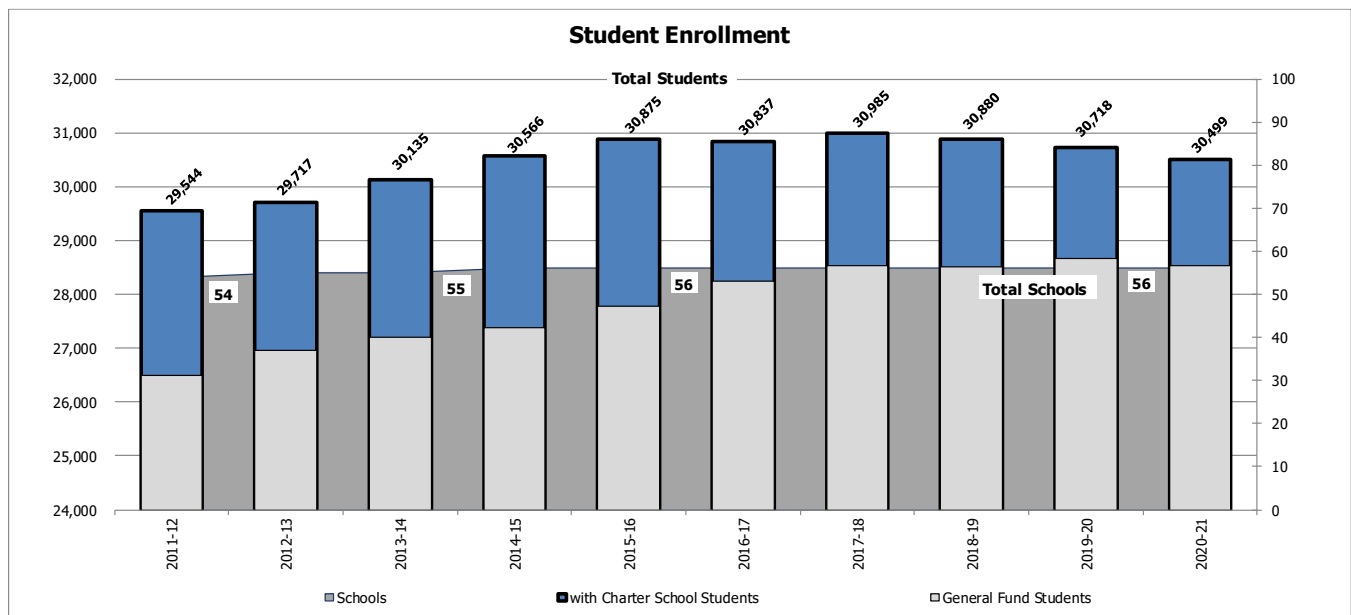
**Funded Pupil Count:** is the number of full-time equivalent students attending the district's schools. This number is used in determining funding from the School Finance Act.

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

**Sources:** Student and dollar data from Revised Adopted Budget Documents for each year listed.  
CPI data from U. S. Department of Labor - <http://www.bls.gov/cpi>

## Student Enrollment

From 2011 to 2017, total district enrollment flattened out, averaging a 0.7 percent increase annually while the change in charter school students averaged 0.2 percent decrease annually during the same period. Starting in 2018, the district began seeing a decline in enrollment and anticipates that trend to continue and possibly flatten out 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 preschool and part-time kindergarten through twelfth grade students as half-time within the fiscal year for which funding is received.

Student Enrollment	Oct-16	Oct-17	Oct-18	Oct-19	20-21
	Audited	Audited	Submitted	Submitted	Proposed
K-12	30,167	30,316	30,224	29,998	29,779
Pre-K	669	666	656	720	720
<b>Total Enrollment</b>	<b>30,836</b>	<b>30,982</b>	<b>30,880</b>	<b>30,718</b>	<b>30,499</b>

Student FTE	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
	Audited	Submitted	Submitted	Submitted	Proposed
Elem	12,177.0	12,021.5	11,872.4	12,440.4	12,354.5
Middle	7,186.5	7,302.5	7,268.0	7,185.5	7,022.5
Senior	9,897.0	10,092.5	10,204.0	10,269.5	10,308.0
Other	411.7	404.0	421.5	407.0	407.0
<b>Total FTE</b>	<b>29,672.2</b>	<b>29,820.5</b>	<b>29,765.9</b>	<b>30,302.4</b>	<b>30,092.0</b>
Change from Prior Year	(30.1)	148.3	(54.6)	536.5	(210.4)
% change from Prior Year	-0.10%	0.50%	-0.18%	1.80%	-0.69%

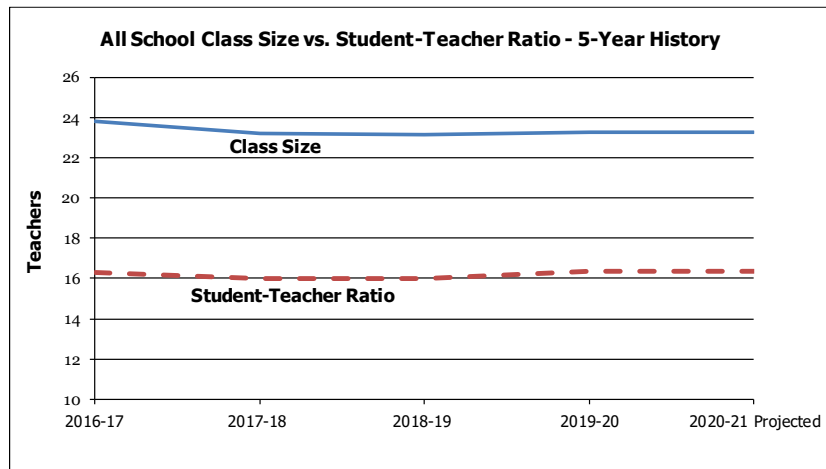
## All School Class Size vs. Student-Teacher Ratio

### Class Size - All Grades

2016-17	23.82
2017-18	23.24
2018-19	23.18
2019-20	23.25
2020-21 Projected	23.25

### Student-Teacher Ratio

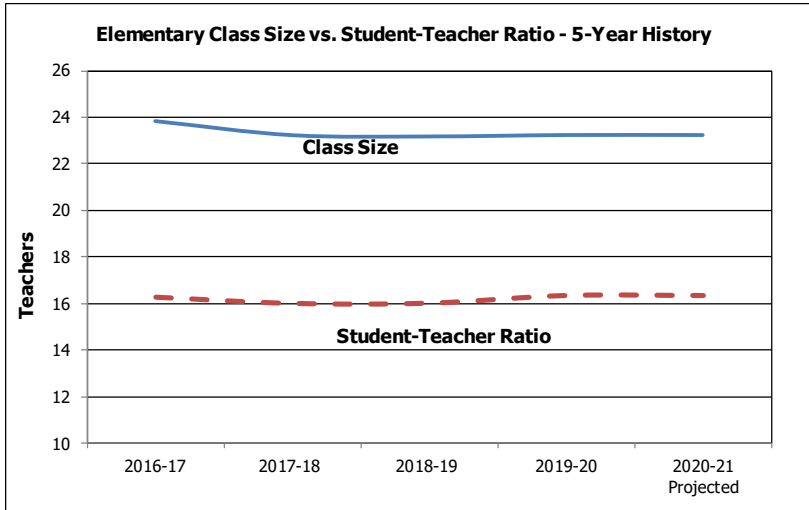
2016-17	16.29
2017-18	15.99
2018-19	16.00
2019-20	16.36
2020-21 Projected	16.36



Notes for Class Size:

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

## Elementary Class Size vs. Student-Teacher Ratio



### Class Size - Elementary

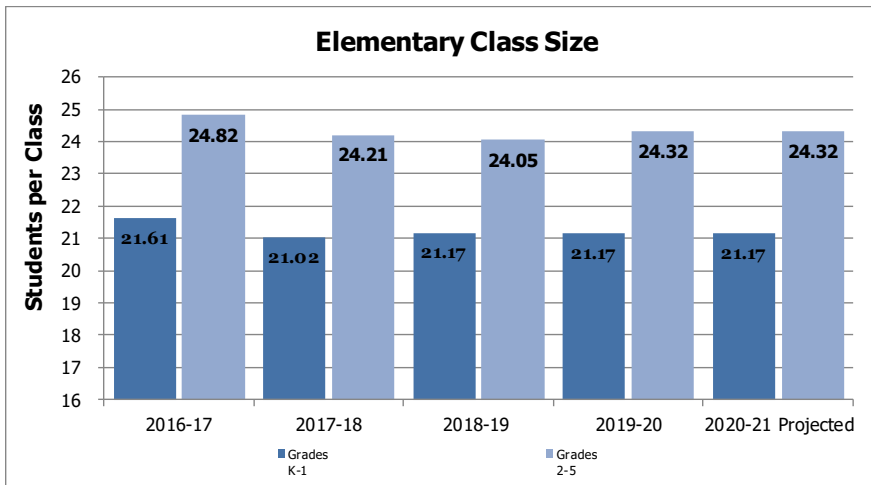
2016-17	23.86
2017-18	23.24
2018-19	23.18
2019-20	23.25
2020-21 Projected	23.25

### Student - Teacher Ratio

2016-17	16.28
2017-18	15.99
2018-19	16.00
2019-20	16.36
2020-21 Projected	16.36

Note: CLDE, Literacy, Special Education, Title I, Art, Music, PE, and teachers are not included in Class Size calculations. Charters also not included.

## Elementary Class Size in Grades K-1 compared to Grades 2-5



### Class Size - Grades K-1

2016-17	21.61
2017-18	21.02
2018-19	21.17
2019-20	21.17
2020-21 Projected	21.17

### Class Size - Grades 2-5

2016-17	24.82
2017-18	24.21
2018-19	24.05
2019-20	24.32
2020-21 Projected	24.32



## Authorized FTE History Summary – All Funds

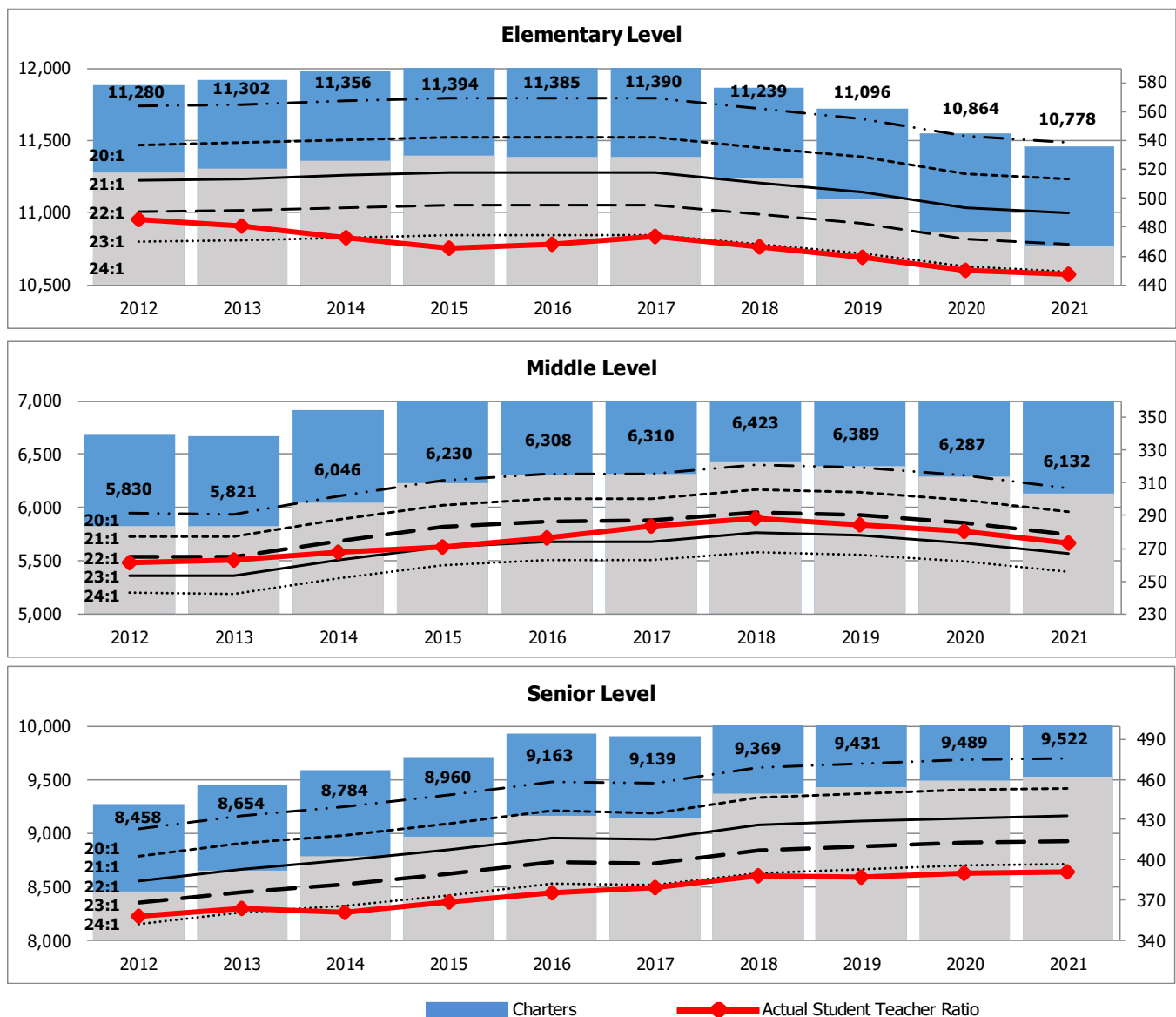
Full time equivalent positions (FTE) are determined by dividing the total of all standard salaries in a position by the standard salary for that position. Totals include charter schools.

	2016-17	2017-18	2018-19	2019-20	2020-21
Classroom Teachers	1749.623	1765.219	1750.38	1784.628	1785.474
Other Teachers	152.856	162.749	184.157	189.258	182.804
Psychologists/Social Workers/OT/PT/Nurses	108.857	125.768	126.423	124.499	129.784
Admin/Principals	161.579	164.149	165.709	168.459	171.959
Professional Support	109.98	120.6475	132.9755	130.576	133.476
Technical Support	51.262	52.813	53.837	53.837	54.837
Paraeducators/Liaisons/Monitors	544.380	551.399	557.402	565.409	569.906
Office/Administrative Support	242.350	246.869	253.754	251.473	245.293
Trades and Services	538.954	556.146	554.730	555.745	555.726
<b>TOTAL FTE:</b>	<b>3,659.841</b>	<b>3,745.759</b>	<b>3,779.368</b>	<b>3,823.885</b>	<b>3,829.259</b>

## 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 90 percent of the General Operating Fund expenditure budget is made up of employee compensation, accurate projections are important in maintaining the delicate balance of student-teacher ratios.

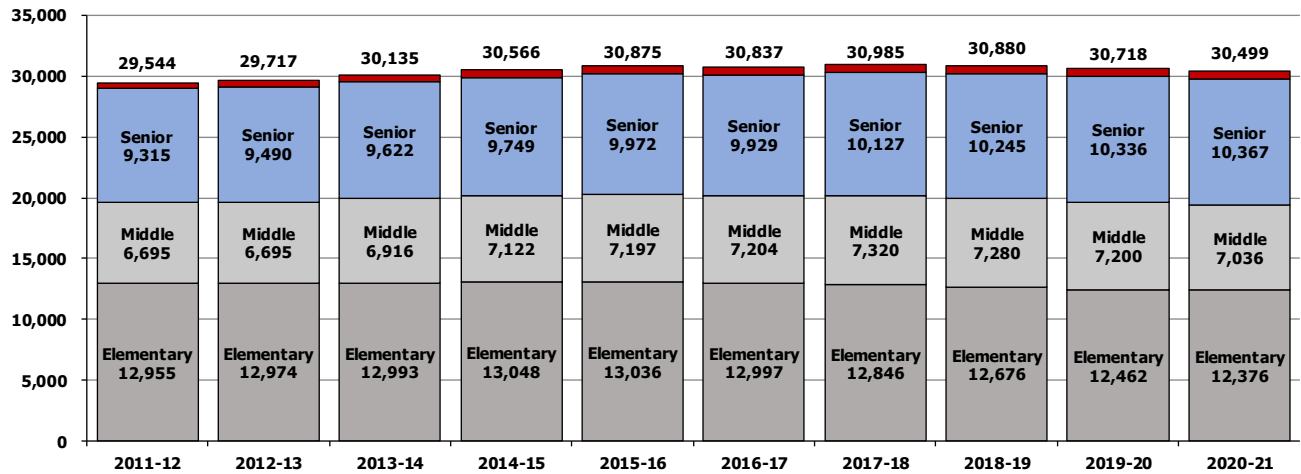
When total students decrease, the student-teacher ratio will also decrease if the number of teachers remains the same. Each year, the district re-examines the school allocation formulas described in the Financial Section of this document. In order to calculate the cost of maintaining the same student-teacher ratio, the district must consider rising health care costs, fluctuations in enrollment, changes in the salary schedules, and providing a competitive compensation package to attract and retain quality employees. The district continues to focus resources on class size, student-teacher ratios, and support for literacy instruction.





## Enrollment History

Prior to 2017, BVSD had experienced positive enrollment growth with gains above 1.0 percent. In 2017, enrollment decreased slightly, only to return the next year. Since 2018, the district has seen a decline in enrollment. In 2021, projections show a decrease with the years beyond most likely reflecting a leveled trend or slight decline.



Funded Headcount						
GRADE LEVEL	Submitted 2016	Submitted 2017	Submitted 2018	Submitted 2019	Submitted 2020	Proposed 2021
<b>ELEMENTARY</b>						
K	1,964	1,950	1,922	1,860	1,894	1,868
1	2,120	2,090	2,116	2,071	1,969	2,026
2	2,208	2,128	2,118	2,123	2,103	1,996
3	2,218	2,259	2,151	2,134	2,152	2,131
4	2,294	2,244	2,277	2,197	2,148	2,186
5	2,232	2,326	2,262	2,291	2,196	2,169
<b>TOTAL</b>	<b>13,036</b>	<b>12,997</b>	<b>12,846</b>	<b>12,676</b>	<b>12,462</b>	<b>12,376</b>
<b>MIDDLE SCHOOL</b>						
6	2,374	2,330	2,463	2,391	2,340	2,286
7	2,423	2,430	2,391	2,471	2,377	2,343
8	2,400	2,444	2,466	2,418	2,483	2,407
<b>TOTAL</b>	<b>7,197</b>	<b>7,204</b>	<b>7,320</b>	<b>7,280</b>	<b>7,200</b>	<b>7,036</b>
<b>HIGH SCHOOL</b>						
9	2,557	2,538	2,584	2,609	2,563	2,608
10	2,529	2,549	2,546	2,599	2,614	2,567
11	2,358	2,504	2,518	2,542	2,590	2,593
12	2,528	2,338	2,479	2,495	2,569	2,576
<b>TOTAL</b>	<b>9,972</b>	<b>9,929</b>	<b>10,127</b>	<b>10,245</b>	<b>10,336</b>	<b>10,344</b>
OTHER (Contracted Ed, CPP & SPED Pre-K)	670	707	692	679	720	720
<b>GRAND TOTAL</b>	<b>30,875</b>	<b>30,837</b>	<b>30,985</b>	<b>30,880</b>	<b>30,718</b>	<b>30,499</b>





# BOULDER VALLEY SCHOOL DISTRICT

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## Appendix A: Budget Fact Sheet

	Revised 2018-19	Proposed 2019-20	Revised 2019-20	Proposed 2020-21
<b>Mill Levy (mills)</b>				
Abatements	0.264	0.300	0.379	0.550
Election	10.722	9.555	10.107	10.277
General Fund-School Finance	25.023	25.023	25.023	25.023
General Fund Total:	36.009	34.878	35.509	35.850
Bond Redemption	8.150	7.750	7.855	7.816
Transportation	1.099	1.000	0.995	0.990
Operations & Technology	3.709	3.709	4.000	4.000
<b>Total Mill Levy:</b>	<b>48.967</b>	<b>47.337</b>	<b>48.359</b>	<b>48.656</b>
<b>Assessed Valuation</b>	\$ 6,644,953,607	\$ 7,508,797,576	\$ 7,508,797,576	\$ 7,371,303,315
<b>Enrollment (heads)</b>				
K-12 Enrollment	30,161	30,175	29,923	29,709
Pre-K Enrollment	656	656	720	720
Online Enrollment	63	59	75	70
<b>Total Enrollment:</b>	<b>30,880</b>	<b>30,890</b>	<b>30,718</b>	<b>30,499</b>
<b>Funded Pupil Count (FTE)</b>				
Elementary	11,921.9	12,509.0	12,438.4	12,352.5
Middle	7,254.0	7,335.0	7,167.5	7,005.5
Senior	10,186.5	10,263.5	10,237.5	10,280.0
Preschool	347.0	347.0	384.0	384.0
Online	56.5	59.0	75.0	70.0
<b>Total Student FTE:</b>	<b>29,765.9</b>	<b>30,513.5</b>	<b>30,302.4</b>	<b>30,092.0</b>
Averaged Funded Pupil Count	29,794.2			
General Fund	27,068.2	27,788.0	27,491.9	27,296.0
Charter Fund	2,294.2	2,332.0	2,351.5	2,342.0
Preschool Fund	347.0	347.0	384.0	384.0
Online FTE	56.5	59.0	75.0	70.0
<b>Total Student FTE:</b>	<b>29,765.9</b>	<b>30,526.0</b>	<b>30,302.4</b>	<b>30,092.0</b>
<b>Revenues (dollars):</b>				
<b>Per Pupil Revenue (PPR)</b>	<b>\$ 8,059</b>	<b>\$ 8,411</b>	<b>\$ 8,421</b>	<b>\$ 8,421</b>





## Appendix A: Budget Fact Sheet (continued)

	Revised 2018-19	Proposed 2019-20	Revised 2019-20	Proposed 2020-21
<b>Total Program Funding (dollars)</b>				
Property Taxes *	\$ 166,310,670	\$ 185,194,160	\$ 183,517,185	\$ 183,517,407
Specific Ownership Taxes	10,699,521	11,020,506	11,001,477	11,447,707
State Equalization	63,101,267	60,434,383	60,657,848	58,439,618
<b>Total Program Funding:</b>	<b>\$ 240,111,458</b>	<b>\$ 256,649,049</b>	<b>\$ 255,176,510</b>	<b>\$ 253,404,732</b>
<b>Benefits (percentage)</b>				
PERA**	20.15%	20.40%	20.40%	20.90%
Medicare	1.45%	1.45%	1.45%	1.45%
Long Term Disability	0.18%	0.18%	0.18%	0.18%
<b>Subtotal % of Salary:</b>	<b>21.78%</b>	<b>22.03%</b>	<b>22.03%</b>	<b>22.53%</b>
<b>Employer Contribution (annual)</b>				
Health Insurance	\$6,876	\$7,224	\$7,224	\$7,500
Dental Insurance	480	504	504	528
Life Insurance	23	23	23	23
Employee Assistance Program	15	15	15	17
Flex Benefit Spending***	120	120	120	120
<b>Employer contribution</b>	<b>\$7,514</b>	<b>\$7,886</b>	<b>\$7,886</b>	<b>\$8,188</b>
<b>Sub Rates (dollars)</b>				
Sub Rates Per Day	\$55.00 half - \$100.00 full	\$55.00 half - \$100.00 full	\$55.00 half - \$100.00 full	\$55.00 half - \$100.00 full
Sub Rates Per Day w/ benefits	\$66.98 half - \$115.08 full	\$67.12 half - \$122.03 full	\$67.02 half - \$121.85 full	\$67.02 half - \$121.85 full
<b>Curriculum Rate (hourly)</b>				
Medicare	\$33.31	\$34.22	\$34.22	\$34.22
PERA	0.48	0.50	0.50	0.50
<b>Total</b>	<b>\$40.50</b>	<b>\$41.70</b>	<b>\$41.70</b>	<b>\$41.87</b>
<b>Grants (percentage)</b>				
Indirect Cost Rate	4.10%	4.25%	4.25%	5.30%
<b>Mileage Rate (dollars)</b>				
	\$0.580/mile	\$0.580/mile	\$0.575/mile	\$0.575/mile
<b>Activity Trip Rates (dollars)</b>				
District Sponsored Trips:				
- Surcharge per trip	\$ 30.34/trip	\$ 30.34/trip	\$ 30.34/trip	\$ 30.34/trip
- Driver	\$ 19.94/hour	\$ 19.94/hour	\$ 19.94/hour	\$ 19.94/hour
- Mileage Rate	\$ 1.04/mile	\$ 1.04/mile	\$ 1.04/mile	\$ 1.04/mile
Non-District Trips:				
- Driver	\$ 37.12/hour	\$ 39.00/hour	\$ 39.00/hour	\$ 39.00/hour
- Mileage Rate	\$ 1.31/mile	\$ 1.45/mile	\$ 1.45/mile	\$ 1.45/mile
- Trip Surcharge	-	\$20.00	\$20.00	\$20.00

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

\*\* Rate increase effective July 1, 2020.

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



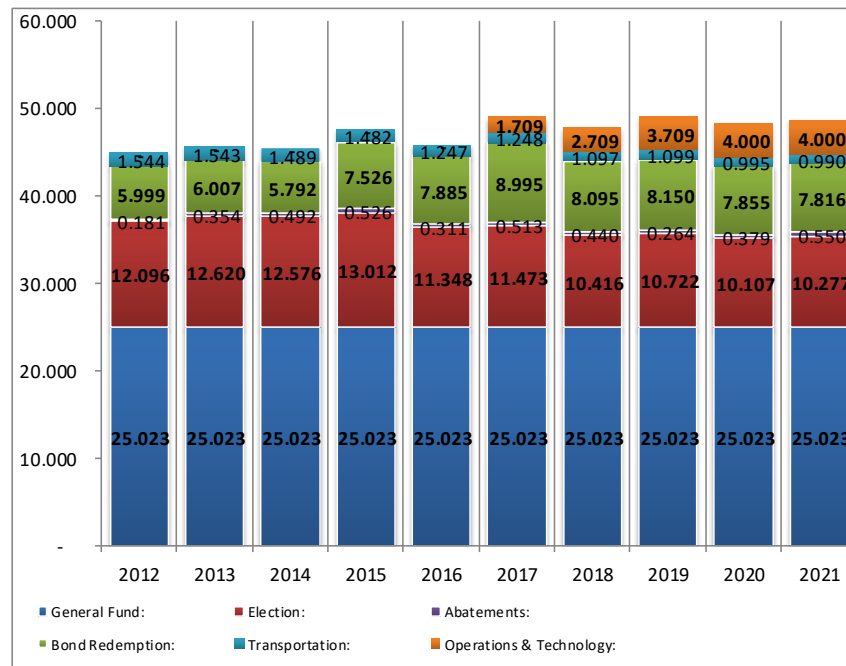
## Appendix B: Mill Levies, 1995-2023

For Collection In Year	General Fund	Bond Redemption Fund	Transportation Fund	Capital Reserve Fund	Risk Management Fund	Operations & Technology Fund	ADA / Asb	Total
1995	44.049	6.300	N/A	N/A	N/A	N/A	N/A	50.349
1996	40.640	5.000	N/A	N/A	N/A	N/A	N/A	45.640
1997	40.437	6.306	N/A	N/A	N/A	N/A	N/A	46.743
1998	40.525	4.819	N/A	N/A	N/A	N/A	N/A	45.344
1999	44.356	6.000	N/A	N/A	N/A	N/A	N/A	50.356
2000	38.978	5.022	N/A	N/A	N/A	N/A	N/A	44.000
2001	38.191	4.699	N/A	N/A	N/A	N/A	N/A	42.890
2002	31.274	3.533	N/A	N/A	N/A	N/A	N/A	34.807
2003	35.006	3.518	N/A	N/A	N/A	N/A	N/A	38.524
2004	34.378	3.877	N/A	N/A	N/A	N/A	N/A	38.255
2005	34.418	3.005	N/A	N/A	N/A	N/A	N/A	37.423
2006	33.346	3.274	1.065	N/A	N/A	N/A	N/A	37.685
2007	33.153	4.902	1.509	N/A	N/A	N/A	N/A	39.564
2008	32.309	4.142	1.414	N/A	N/A	N/A	N/A	37.865
2009	32.125	5.429	1.559	N/A	N/A	N/A	N/A	39.113
2010	31.938	6.565	1.496	N/A	N/A	N/A	N/A	39.999
2011	36.547	5.791	1.500	N/A	N/A	N/A	N/A	43.838
2012	37.300	5.999	1.544	N/A	N/A	N/A	N/A	44.843
2013	37.997	6.007	1.543	N/A	N/A	N/A	N/A	45.547
2014	38.091	5.792	1.489	N/A	N/A	N/A	N/A	45.372
2015	38.561	7.526	1.482	N/A	N/A	N/A	N/A	47.569
2016	36.682	7.885	1.247	N/A	N/A	N/A	N/A	45.814
2017	37.009	8.995	1.248	N/A	N/A	1.709	N/A	48.961
2018	35.879	8.095	1.097	N/A	N/A	2.709	N/A	47.780
2019	36.009	8.150	1.099	N/A	N/A	3.709	N/A	48.967
2020	35.509	7.855	0.995	N/A	N/A	4.000	N/A	48.359
2021*	35.850	7.816	0.990	N/A	N/A	4.000	N/A	48.656
2022*	35.850	7.777	0.985	N/A	N/A	4.000	N/A	48.612
2023*	35.850	7.738	0.980	N/A	N/A	4.000	N/A	48.568

\*Estimated

## Appendix C: Boulder Valley School District - Total Mill Levy

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Bond Redemption:	5.791	5.999	6.007	5.792	7.526	7.885	8.995	8.095	8.150	7.855	7.816
Transportation:	1.500	1.544	1.543	1.489	1.482	1.247	1.248	1.097	1.099	0.995	0.990
Abatements:	0.186	0.181	0.354	0.492	0.526	0.311	0.513	0.440	0.264	0.379	0.550
Election:	11.338	12.096	12.620	12.576	13.012	11.348	11.473	10.416	10.722	10.107	10.277
General Fund:	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023
Operations & Technology:	-	-	-	-	-	-	1.709	2.709	3.709	4.000	4.000
<b>Total Mill Levy:</b>	<b>43.838</b>	<b>44.843</b>	<b>45.547</b>	<b>45.372</b>	<b>47.569</b>	<b>45.814</b>	<b>48.961</b>	<b>47.780</b>	<b>48.967</b>	<b>48.359</b>	<b>48.656</b>



Total 2020 assessed valuation for the 2020-21 fiscal year is estimated at: \$7,371,303,315

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.



## Appendix D: Assessed Valuation Information, 1995-2023

For Collection in Year	Assessed Valuation	Percentage Valuation Change From Prior Year	Mill Levy	Estimated Actual Market Value
1995	1,820,696,730	3.10%	50.349	-
1996	2,086,632,190	14.61%	45.640	-
1997	2,161,110,090	3.57%	46.743	-
1998	2,301,159,440	6.48%	45.344	16,388,753,557
1999	2,395,324,350	4.09%	50.356	16,807,482,051
2000	2,801,776,710	16.97%	44.000	19,668,035,517
2001	2,963,535,310	5.77%	42.890	20,601,038,329
2002	3,783,288,590	27.66%	34.807	27,110,806,850
2003	3,856,639,869	1.94%	38.524	27,573,225,209
2004	3,982,709,224	3.27%	38.255	31,624,551,624
2005	3,986,744,431	0.10%	37.423	31,834,021,863
2006	4,154,385,863	4.20%	37.685	33,273,880,826
2007	4,164,972,283	0.25%	39.564	33,586,945,608
2008	4,628,081,788	11.12%	37.865	36,648,062,817
2009	4,681,607,636	1.16%	39.113	37,827,103,800
2010	4,878,665,186	4.21%	39.999	38,364,291,949
2011	4,865,464,097	-0.27%	43.838	38,538,770,816
2012	4,727,938,464	-2.83%	44.843	39,739,863,309
2013	4,732,098,623	0.09%	45.547	39,966,908,824
2014	4,903,070,971	3.61%	45.372	41,090,894,471
2015	4,927,017,542	0.49%	47.569	41,411,589,636
2016	5,852,367,168	18.78%	45.814	49,246,579,486
2017	5,849,778,120	-0.04%	48.961	49,224,793,129
2018	6,657,108,440	13.80%	47.780	57,644,879,211
2019	6,644,953,607	-0.18%	48.967	57,933,103,607
2020	7,334,630,164	10.38%	48.359	59,960,762,233
2021*	7,371,303,315	0.50%	48.656	60,260,566,044
2022*	7,408,159,831	0.50%	48.612	60,561,868,875
2023*	7,445,200,631	0.50%	48.568	60,864,678,219

\*Estimated values



## Appendix E: Schedule of Annual Property Tax Burden on Homeowners

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

Assessment Year	2016-17		2017-18		2018-19		2019-20		2020-21		Change from 2019-20 to 2020-21
	Taxes Paid		Taxes Paid		Taxes Paid		Taxes Paid		Taxes Paid		Increase/ (Decrease)
	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	
General Fund											
School Finance Act	25.023	\$ 199.18	25.023	\$ 180.17	25.023	\$ 180.17	25.023	\$ 180.17	25.023	\$ 178.91	\$ (1.25)
Budget Elections	11.473	91.33	10.416	75.00	10.722	77.20	10.107	72.77	10.277	73.48	\$ 0.71
Abatements & Refunds	0.513	4.08	0.440	3.17	0.264	1.90	0.379	2.73	0.550	3.93	\$ 1.20
Bond Redemption Fund	8.995	71.60	8.095	58.28	8.150	58.68	7.855	56.56	7.816	55.88	\$ (0.67)
Transportation Fund	1.248	9.93	1.097	7.90	1.099	7.91	0.995	7.16	0.990	7.08	\$ (0.09)
Operations & Technology Fund	1.709	13.60	2.709	19.50	3.709	26.70	4.000	28.80	4.000	28.60	\$ (0.20)
TOTAL	48.961	\$ 389.73	47.780	\$ 344.02	48.967	\$ 352.56	48.359	\$ 348.18	48.656	\$ 347.89	\$ (0.30)

## 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
2009	2010	195,141,729	190,148,336	97.44%	80,169	190,228,505	97.48%
2010	2011	213,292,216	208,270,983	97.65%	149,647	208,420,630	97.72%
2011	2012	212,014,945	207,164,133	97.71%	167,457	207,331,590	97.79%
2012	2013	215,532,897	209,935,274	97.40%	126,768	210,062,042	97.46%
2013	2014	222,462,137	218,064,909	98.02%	151,746	218,216,655	98.09%
2014	2015	234,373,297	230,424,752	98.32%	102,815	230,527,567	98.36%
2015	2016	268,120,350	262,344,109	97.85%	340,674	262,684,783	97.97%
2016	2017	286,410,987	281,318,011	98.22%	303,124	281,621,135	98.33%
2017	2018	318,076,641	312,944,753	98.39%	183,882	313,128,635	98.44%
2018	2019*	325,866,589	319,729,679	98.12%	185,963	319,915,642	98.17%
2019	2020**	325,866,589	319,729,679	98.12%	185,963	319,915,642	98.17%

\*Collections through July 31.

\*\*Estimated collections through July 31, 2020

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



## Appendix G: Demographic and Economic Statistics

(Unaudited)

<b>Fiscal Year</b>	<b>*Estimated Population(1)</b>	<b>**Personal Income(1) (millions)</b>	<b>**Per Capita Personal Income(1)</b>	<b>***Enrollment (Student (Funded FTE))</b>	<b>**Unemployment Rate(1)</b>
2010	295,605	14,655	49,513	27,673.3	6.500%
2011	300,110	15,564	51,764	28,148.8	6.500%
2012	305,034	16,604	54,341	28,317.5	6.200%
2013	309,628	17,308	55,705	28,538.3	6.100%
2014	312,588	18,492	58,917	28,959.2	5.200%
2015	318,071	19,233	60,220	29,398.3	3.500%
2016	321,363	20,528	63,707	29,702.0	2.900%
2017	322,854	21,940	68,027	29,673.2	2.000%
2018	326,189	23,233	71,206	29,822.3	2.700%
2019	329,445	24,603	74,533	29,766.0	2.700%

Source: \* Colorado State Demography Office. Most recent two years are projections.

\*\* Colorado Department of Labor. Most recent two years are projections.

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

Note: (1) Amounts are for Boulder County

## Appendix H: History of School Finance Act

Entitlement per Pupil Funding

School Year	Budgeted Per Pupil Funding	Student Enrollment	Change in Funded Enrollment from Prior Year	% Change From Prior Year	Funded Pupil Count (FTE)	Audited Funded Pupil Count (FTE)	% Increase of Funded Pupil Count	Increase in # of Funded Pupils from Prior Year
CY 1988	\$4,086	20,852				19,963.0		
CY 1989	\$4,051	20,835	(17)		19,997.0			
CY 1990	\$4,092	21,015	180		20,111.5			
CY 1991	\$4,181	21,529	514		20,559.5			
TFY 1992	\$4,256	22,667	1,138		21,582.0			
1992-93	\$4,238	23,676	1,009	4.45%	21,591.0	22,644.0		
1993-94	\$4,094	24,197	521	2.20%	22,521.3	23,132.0	2.16%	488.0
1994-95	\$4,108	24,791	594	2.45%	24,184.5	23,664.0	2.30%	532.0
1995-96	\$4,331	25,272	481	1.94%	24,202.0	24,124.0	1.94%	460.0
1996-97	\$4,478	25,696	424	1.68%	24,597.0	24,582.0	1.90%	458.0
1997-98	\$4,609	26,210	514	2.00%	25,136.0	25,073.5	2.00%	491.5
1998-99	\$4,779	26,918	708	2.70%	25,772.0	25,732.5	2.63%	659.0
1999-00	\$4,899	27,040	122	0.45%	26,111.0	25,942.5	0.82%	210.0
2000-01	\$5,097	27,500	460	1.70%	26,342.5	26,311.5	1.42%	369.0
2001-02	\$5,394	27,943	443	1.61%	26,718.0	26,703.0	1.49%	391.5
2002-03	\$5,755	27,807	(136)	-0.49%	26,635.5	26,629.5	*	(73.5)
2003-04	\$5,895	27,860	53	0.19%	26,657.0	26,643.5	*	14.0
2004-05	\$6,022 **	27,922	62	0.22%	26,799.0	26,789.5		146.0
2005-06	\$6,104 **	27,921	(1)	0.00%	26,739.5	26,741.0	*	(48.5)
2006-07	\$6,315	28,196	275	0.98%	26,914.0	26,914.5		173.5
2007-08	\$6,606	28,483	287	1.02%	27,229.0	27,222.5		308.0
2008-09	\$6,830	28,616	133	0.47%	27,458.2	27,455.2		232.7
2009-10	\$7,003 **	28,838	222	0.78%	27,673.3	27,670.8		215.6
2010-11	\$6,721	29,319	481	1.67%	28,148.8	28,144.3		473.5
2011-12	\$6,375	29,544	225	0.77%	28,317.5	28,317.5		173.2
2012-13	\$6,375	29,717	173	0.59%	28,538.3	28,536.3		218.8
2013-14	\$6,546	30,135	418	1.41%	28,959.2	28,952.7		416.4
2014-15	\$6,935	30,566	431	1.43%	29,397.3	29,396.3		443.6
2015-16	\$7,204	30,875	309	1.01%	29,702.3	29,702.3		306.0
2016-17	\$7,351	30,836	(39)	-0.13%	29,673.2	29,672.2		(30.1)
2017-18	\$7,572	30,982	146	0.47%	29,822.0	29,820.5		148.3
2018-19	\$8,059	30,880	(102)	-0.33%	29,765.9			
2019-20	\$8,421	30,718	(162)	-0.52%	30,302.4			
2020-21	\$8,421	30,499	(219)	-0.71%	30,092.0			

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

\* Note the averaged funded pupil count for 2002-03 was 26,666.5, for 2003-04 was 26,650.7, 2005-06 was 26,790.3, 2016-17 was 29,675.7 and for 2018-19 was 29,794.2.



## Appendix I: Principal Property Taxpayers

January 1, 2019 and 9 Years Ago  
(Unaudited)

Taxpayer	2019			2010		
	Rank	Assessed Valuation	Percentage of Total Assessed Valuation	Rank	Assessed Valuation	Percentage of Total Assessed Valuation
Public Service Co of Colorado	1	83,407,952	1.26%	1	55,638,190	1.14%
Oracle America Inc	2	50,821,500	0.76%			
Flatiron Property Holding LLC	3	49,655,190	0.75%			
GPIF Flatiron Business Park LLC	4	38,093,192	0.57%			
IBM Corporation	5	33,948,124	0.51%	8	20,631,010	0.42%
Ball Corporation	6	33,170,680	0.50%	10	18,665,300	0.38%
Charlotte Ball Seymour Childrens Trust	7	29,506,311	0.44%			
Qwest Corporation	8	29,443,572	0.44%	3	33,506,100	0.69%
Centurylink Communications Co LLC (formerly Level 3)	9	28,084,065	0.42%	4	33,315,200	0.68%
Ten Eleven Pearl LLC	10	23,311,355	0.35%			
Flatiron Holding LLC				2	45,240,320	0.93%
Macerich Twenty ninth Street LLC				5	25,850,260	0.53%
Roche Colorado Corporation				6	23,690,560	0.49%
Sun Microsystems Inc				7	21,405,330	0.44%
Sun Microsystems Subtotal		399,441,941	6.00%	9	19,575,000	0.40%
					297,517,270	6.10%
Remaining Assessed Valuation		6,245,511,666	94.00%		4,581,147,916	93.90%
Total Assessed Valuation		\$6,644,953,607	100.00%		\$4,878,665,186	100.00%

Source: Boulder County and Broomfield County Assessors' Office





## Appendix J: Principal Employers

January 1, 2019 and 9 Years Ago  
(Unaudited)

Employer	2019			2010		
	Rank	Number of Employees	Percentage of Total County Employment	Rank	Number of Employees	Percentage of Total County Employment
University of Colorado	1	6,463	2.76%	1	6,827	3.34%
St. Vrain Valley School District	2	4,661	1.99%	3	3,806	1.86%
Boulder Valley School District	3	4,200	1.80%	2	4,042	1.98%
Ball Corporation (including Ball Aerospace)	4	3,600	1.54%	4	3,571	1.75%
Boulder County	5	2,008	0.86%			
Level 3 Communications, Inc.	6	2,000	0.85%	10	2,000	0.98%
Oracle	7	2,000	0.85%			
Good Samaritan Medical Center	8	1,600	0.68%			
International Business Machines	9	1,400	0.60%	7	2,800	1.37%
City of Boulder	10	1,351	0.58%			
Sun Microsystems, Inc.				5	3,200	1.56%
State of Colorado				6	2,844	1.39%
Boulder Community Hospital				8	2,300	1.12%
Medtronic Surgical Technologies (formerly Covidien)				9	2,300	1.12%
Subtotal		29,283	12.51%		33,690	16.47%
Other Employers		204,662	87.49%		170,868	83.53%
Total		233,945	100.00%		204,558	100.00%

Source: BizWest 2019 Book of Lists and Colorado Department of Labor (for Boulder County and Broomfield County)



## Appendix K: Computation of General Obligation Debt

Direct and Overlapping

June 30, 2019

(Unaudited)

	Outstanding General Obligation Debt	Percentage Applicable to the District (2)	Amount of Outstanding Debt Applicable to the District
Overlapping Debt			
Boulder Central Area General			
Improvement District	3,835,000	100.00%	3,835,000
City of Boulder	13,975,000	100.00%	13,975,000
City of Lafayette	6,600,000	100.00%	6,600,000
City of Louisville	28,248,541	100.00%	28,248,541
Colorado Tech Center			
Metropolitan District	8,196,288	100.00%	8,196,288
East Boulder County Water District	350,000	100.00%	350,000
Interlocken Consolidated Metropolitan			
District	71,885,000	100.00%	71,885,000
Lafayette Corp Campus General			
Improvement District	1,945,000	100.00%	1,945,000
Lafayette Tech Center General			
Improvement District	1,670,000	100.00%	1,670,000
Nederland Community Library District	1,523,400	100.00%	1,523,400
North Metro Fire Rescue District	15,685,000	20.88%	3,275,028
Pine Brook Water District	3,018,431	100.00%	3,018,431
Rocky Mountain Fire	6,145,000	100.00%	6,145,000
Sugar Loaf Fire Protection District	188,514	100.00%	188,514
Superior/McCaslin Interchange District	1,910,000	100.00%	1,910,000
Town of Erie	14,960,000	1.96%	293,216
Town of Nederland	430,000	100.00%	430,000
Subtotal Overlapping Debt			153,488,418
School District Direct Debt (1)			905,167,913
Total Direct and Overlapping Debt			<u>\$ 1,058,656,331</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, 2019
- (2) The Percentage Applicable to the district is calculated by taking the percentage of the government's assessed value which is located within the boundaries of the district.

Source: Boulder Valley School District RE-2 and individual entities and the Boulder County, Broomfield County and Gilpin County Assessor's Office.



## Appendix L: Debt Schedules

### General Obligation Debt: Outstanding Bond Issues

The Building Fund records the revenues and expenditures related to the \$576.5M capital improvement bond issue approved by voters on November 4, 2014. The funds will be utilized in accordance with the [Educational Facilities Master Plan](#) that was approved by the Board of Education on August 12, 2014.

In April 2015, BVSD issued the first set of bonds for the \$576.5M capital improvement bond issue. Proceeds from the \$250.0M issuance funded the first phase of the bond program.

In March 2017, BVSD issued the second set of bonds for the \$576.5M capital improvement bond issue. Proceeds from the \$190M issuance are currently funding projects as outlined in the 2014 Building Fund Project List located in the Financial Section of this document. And on March 6, 2019, the district issued the third set of bonds for the \$576.5M capital improvement bond issue. Proceeds from the \$136.5M issuance are currently funding bond projects.

General obligation bonds payable at June 30, 2019, are comprised of the following issues:

\$136,520,000 General Obligation Bonds, Series 2019A. Issued to implement a district-wide capital construction and improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2048. Interest accrues at rates ranging from 5.00% to 6.00%.	\$ 136,520,000
\$162,745,000 General Obligation Refunding Bonds, Series 2019B. Issued to refund the General Obligation Bonds, Series 2009. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2034. Interest accrues at rates ranging from 3.00% to 5.00%.	162,745,000
\$190,000,000 General Obligation Bonds, Series 2017A. Issued to implement a district-wide capital construction and improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2047. Interest accrues at rates ranging from 5.00% to 5.25%.	190,000,000
\$93,740,000 General Obligation Refunding Bonds, Series 2017B. Issued to refund the General Obligation Bonds, Series 2007. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2028. Interest accrues at rates ranging from 2.00% to 4.00%.	87,995,000
\$250,000,000 General Obligation Bonds, Series 2015. Issued to implement a district-wide capital construction and improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2044. Interest accrues at rates ranging from 4.00% to 5.00%.	<u>235,000,000</u>
<b>Total</b>	<b><u>\$ 812,260,000</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>
2020	\$ 20,375,000	\$ 37,083,900	\$ 57,458,900
2021	20,865,000	36,299,000	57,164,000
2022	21,755,000	35,312,650	57,067,650
2023	22,840,000	34,239,100	57,079,100
2024	18,125,000	33,282,575	51,407,575
2025 - 2029	104,245,000	152,506,625	256,751,625
2030 - 2034	130,900,000	125,336,213	256,236,213
2035 - 2039	162,230,000	93,052,175	255,282,175
2040 - 2044	206,415,000	47,852,063	254,267,063
2045 - 2049	104,510,000	8,156,325	112,666,325
<b>Total</b>	<b><u>\$812,260,000</u></b>	<b><u>\$ 603,120,626</u></b>	<b><u>\$1,415,380,626</u></b>



## Appendix L: Debt Schedules (continued)

### General Obligation Debt: Bond Amortization Schedule

<i><b>Combined Fiscal Year Total</b></i>							
<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>
12/01/19	20,375,000.00	18,712,450.00	39,087,450.00				
06/01/20	-	18,371,450.00	18,371,450.00	57,458,900.00	20,375,000.00	37,083,900.00	57,458,900.00
12/01/20	20,865,000.00	18,371,450.00	39,236,450.00				
06/01/21	-	17,927,550.00	17,927,550.00	57,164,000.00	20,865,000.00	36,299,000.00	57,164,000.00
12/01/21	21,755,000.00	17,927,550.00	39,682,550.00				
06/01/22	-	17,385,100.00	17,385,100.00	57,067,650.00	21,755,000.00	35,312,650.00	57,067,650.00
12/01/22	22,840,000.00	17,385,100.00	40,225,100.00				
06/01/23	-	16,854,000.00	16,854,000.00	57,079,100.00	22,840,000.00	34,239,100.00	57,079,100.00
12/01/23	18,125,000.00	16,854,000.00	34,979,000.00				
06/01/24	-	16,428,575.00	16,428,575.00	51,407,575.00	18,125,000.00	33,282,575.00	51,407,575.00
12/01/24	18,975,000.00	16,428,575.00	35,403,575.00				
06/01/25	-	15,982,450.00	15,982,450.00	51,386,025.00	18,975,000.00	32,411,025.00	51,386,025.00
12/01/25	19,865,000.00	15,982,450.00	35,847,450.00				
06/01/26	-	15,514,575.00	15,514,575.00	51,362,025.00	19,865,000.00	31,497,025.00	51,362,025.00
12/01/26	20,805,000.00	15,514,575.00	36,319,575.00				
06/01/27	-	15,023,975.00	15,023,975.00	51,343,550.00	20,805,000.00	30,538,550.00	51,343,550.00
12/01/27	21,785,000.00	15,023,975.00	36,808,975.00				
06/01/28	-	14,509,500.00	14,509,500.00	51,318,475.00	21,785,000.00	29,533,475.00	51,318,475.00
12/01/28	22,815,000.00	14,509,500.00	37,324,500.00				
06/01/29	-	14,017,050.00	14,017,050.00	51,341,550.00	22,815,000.00	28,526,550.00	51,341,550.00
12/01/29	23,795,000.00	14,017,050.00	37,812,050.00				
06/01/30	-	13,438,406.25	13,438,406.25	51,250,456.25	23,795,000.00	27,455,456.25	51,250,456.25
12/01/30	24,955,000.00	13,438,406.25	38,393,406.25				
06/01/31	-	12,841,450.00	12,841,450.00	51,234,856.25	24,955,000.00	26,279,856.25	51,234,856.25
12/01/31	26,150,000.00	12,841,450.00	38,991,450.00				
06/01/32	-	12,234,781.25	12,234,781.25	51,226,231.25	26,150,000.00	25,076,231.25	51,226,231.25
12/01/32	27,365,000.00	12,234,781.25	39,599,781.25				
06/01/33	-	11,599,837.50	11,599,837.50	51,199,618.75	27,365,000.00	23,834,618.75	51,199,618.75
12/01/33	28,635,000.00	11,599,837.50	40,234,837.50				
06/01/34	-	11,090,212.50	11,090,212.50	51,325,050.00	28,635,000.00	22,690,050.00	51,325,050.00
12/01/34	29,650,000.00	11,090,212.50	40,740,212.50				
06/01/35	-	10,535,162.50	10,535,162.50	51,275,375.00	29,650,000.00	21,625,375.00	51,275,375.00
12/01/35	30,765,000.00	10,535,162.50	41,300,162.50				
06/01/36	-	9,766,037.50	9,766,037.50	51,066,200.00	30,765,000.00	20,301,200.00	51,066,200.00
12/01/36	32,295,000.00	9,766,037.50	42,061,037.50				
06/01/37	-	8,958,662.50	8,958,662.50	51,019,700.00	32,295,000.00	18,724,700.00	51,019,700.00
12/01/37	33,915,000.00	8,958,662.50	42,873,662.50				
06/01/38	-	8,110,787.50	8,110,787.50	50,984,450.00	33,915,000.00	17,069,450.00	50,984,450.00
12/01/38	35,605,000.00	8,110,787.50	43,715,787.50				
06/01/39	-	7,220,662.50	7,220,662.50	50,936,450.00	35,605,000.00	15,331,450.00	50,936,450.00
12/01/39	37,390,000.00	7,220,662.50	44,610,662.50				
06/01/40	-	6,285,912.50	6,285,912.50	50,896,575.00	37,390,000.00	13,506,575.00	50,896,575.00
12/01/40	39,260,000.00	6,285,912.50	45,545,912.50				
06/01/41	-	5,304,412.50	5,304,412.50	50,850,325.00	39,260,000.00	11,590,325.00	50,850,325.00
12/01/41	41,225,000.00	5,304,412.50	46,529,412.50				
06/01/42	-	4,273,787.50	4,273,787.50	50,803,200.00	41,225,000.00	9,578,200.00	50,803,200.00
12/01/42	43,285,000.00	4,273,787.50	47,558,787.50				
06/01/43	-	3,290,250.00	3,290,250.00	50,849,037.50	43,285,000.00	7,564,037.50	50,849,037.50
12/01/43	45,255,000.00	3,290,250.00	48,545,250.00				
06/01/44	-	2,322,675.00	2,322,675.00	50,867,925.00	45,255,000.00	5,612,925.00	50,867,925.00
12/01/44	47,185,000.00	2,322,675.00	49,507,675.00				
06/01/45	-	1,314,775.00	1,314,775.00	50,822,450.00	47,185,000.00	3,637,450.00	50,822,450.00
12/01/45	16,250,000.00	1,314,775.00	17,564,775.00				
06/01/46	-	936,400.00	936,400.00	18,501,175.00	16,250,000.00	2,251,175.00	18,501,175.00
12/01/46	17,005,000.00	936,400.00	17,941,400.00				
06/01/47	-	540,250.00	540,250.00	18,481,650.00	17,005,000.00	1,476,650.00	18,481,650.00
12/01/47	17,800,000.00	540,250.00	18,340,250.00				
06/01/48	-	125,400.00	125,400.00	18,465,650.00	17,800,000.00	665,650.00	18,465,650.00
12/01/48	6,270,000.00	125,400.00	6,395,400.00				
06/01/49	-	-	-	6,395,400.00	6,270,000.00	125,400.00	6,395,400.00
12/01/49	-	-	-				
06/01/50	-	-	-				
<b>\$</b>	<b>812,260,000.00</b>	<b>\$ 603,120,625.00</b>	<b>\$ 1,415,380,625.00</b>	<b>\$ 1,415,380,625.00</b>	<b>\$ 812,260,000.00</b>	<b>\$ 603,120,625.00</b>	<b>\$ 1,415,380,625.00</b>

**Note:**

All bonds that have been authorized have been issued. The Bond Redemption Fund mill levy will be adjusted annually to insure adequate revenues to make all debt service payments are they become due in accordance with the debt schedule identified above.



## Appendix M: School District Comparisons

### Revenue (Budget)

2018-19		Funded Pupil Count	On-Line Pupil Count	Total Program Funding	Total Negative Factor	Adjusted Total Program Funding	Assessed Valuation	Mill Levy	Property Tax	Specific Ownership Tax	State Share	Override Revenue
School District												
Littleton 6	Total	14,642.7	0.0	125,450,156.7	(\$10,919,500)	\$114,530,656	\$1,723,885,689	\$25.353	\$43,705,674	\$3,708,821	\$67,116,161	\$28,813,581
	Per Pupil			8,567	(\$746)	7,821.7	117,730.0		2,984.8	253.3	4,583.6	1,967.8
St. Vrain Valley RE-1J	Total	30,188.5	0.0	261,780,157.7	(\$22,786,010)	\$238,994,148	\$3,440,050,835	\$24.995	\$85,984,071	\$5,189,596	\$147,820,482	\$39,524,340
	Per Pupil			8,672	(\$755)	7,916.7	113,952.4		2,848.2	171.9	4,896.6	1,309.3
Poudre R 1	Total	28,801.0	217.5	257,455,710.7	(\$22,409,599)	\$222,171,065	\$3,284,003,917	\$27.000	\$88,668,106	\$7,884,347	\$125,618,612	\$43,012,147
	Per Pupil			8,450	(\$735)	7,714.0	107,780.0		3,078.6	273.8	4,361.6	1,493.4
Boulder Valley RE-2J	Total	29,794.2	56.5	263,061,532.6	(22,897,544.1)	240,111,458.0	6,644,953,606.8	25.023	165,126,104.0	10,699,520.5	63,187,793.9	67,987,305.0
	Per Pupil			8,829.3	(768.5)	8,060.8	223,028.4		5,580.8	359.1	2,120.8	2,252.5
Colorado Springs 11	Total	26,240.4	247.0	263,323,939.2	(\$22,920,385)	\$210,192,532	\$2,653,571,140	\$22.562	\$59,869,872	\$6,409,153	\$143,913,507	\$72,398,822
	Per Pupil			8,775	(\$764)	8,010.3	88,424.7		2,281.6	244.2	5,484.4	2,759.1
Adams-Arapahoe 28J	Total	38,579.7	0.0	368,075,734.6	(\$32,038,247)	\$326,933,779	\$2,640,744,819	\$26.010	\$68,685,773	\$5,586,545	\$252,661,462	\$77,699,062
	Per Pupil			9,541	(\$830)	8,474.2	66,595.5		1,780.4	144.8	6,549.1	2,014.0
Northglenn-Thornton 12	Total	37,290.9	0.0	364,338,782.2	(\$31,712,973)	\$296,121,481	\$2,529,851,341	\$27.000	\$68,305,986	\$5,994,851	\$221,820,644	\$62,400,000
	Per Pupil			8,698	(\$757)	7,940.9	60,395.2		1,831.7	160.8	5,948.4	1,673.3
Cherry Creek 5	Total	52,869.7	0.0	468,612,594.7	(\$40,789,231)	\$427,823,364	\$6,145,505,558	\$20.359	\$125,116,348	\$10,518,010	\$292,189,007	\$108,504,511
	Per Pupil			8,864	(\$772)	8,092.0	116,238.7		2,366.5	198.9	5,526.6	2,052.3
Douglas County RE-1	Total	63,925.8	2,001.0	554,568,375.4	(\$48,271,040)	\$501,675,308	\$6,480,298,094	\$25.440	\$164,858,784	\$17,376,338	\$319,440,187	\$73,713,000
	Per Pupil			8,675	(\$755)	7,847.8	100,448.2		2,578.9	271.8	4,997.0	1,153.1
Denver County 1	Total	87,643.7	257.5	807,552,983.0	(\$70,291,463)	\$737,261,520	\$16,824,261,116	\$25.541	\$429,708,453	\$27,978,619	\$279,574,447	\$258,321,314
	Per Pupil			9,214	(\$802)	8,412.0	191,962.0		4,902.9	319.2	3,189.9	2,947.4
Jefferson R-1	Total	80,657.2	269.0	706,409,258.7	(\$61,487,657)	\$639,863,103	\$9,445,854,271	\$26.252	\$247,972,566	\$23,636,893	\$368,253,644	\$146,302,585
	Per Pupil			8,758	(\$762)	7,933.1	116,192.7		3,074.4	293.1	4,565.7	1,813.9
Peer Group	Total	490,633.8	3,048.5	\$4,440,629,225	(\$386,523,649)	\$3,955,678,414	\$61,812,980,387	\$25.049	\$1,548,001,736	\$124,982,693	\$2,281,595,945	\$978,676,668
	Per Pupil			9,050.8	(126,791.4)	8,062.4	125,986.0		3,155.1	254.7	4,650.3	321,035.5
State of Colorado		852,673.5	18,962.5	7,739,687,084.4	(672,396,894.0)	\$7,067,290,190	112,912,160,146.0		2,394,206,928.2	204,543,989.2	4,468,539,273.0	#####
Per Pupil			(Included in FPC)	8,895	(773)	8,122.6	129,772.4		2,751.7	235.1	5,135.8	

Note: BVSD has adjusted Total Program Funding by uncollectible property tax, rescission for CDE staff, and the number of estimated at-risk students  
Source: Colorado Department of Education - Student Accountability Report

There are several notable items regarding district comparisons:

In order to provide a clear representation of revenue versus expenditures for BVSD and other local school districts, 2018-19 data is displayed for both revenues and expenditures.

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

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



## Appendix M: School District Comparisons (continued)

### Expenditures (Budget)

2018-19 School District	Funded Pupil Count	Teachers	Administration	Buildings & Facilities Maintenance	Operational Support Expenditures	Textbooks Materials	Total Expenditures	Total Expenditure Per Pupil
Littleton 6	14,642.7	\$ 96,908,569 52.1%	\$ 12,058,724 6.5%	\$ 15,508,383 8.3%	\$ 54,766,797 29.4%	\$ 6,836,671 3.7%	\$ 186,079,143 100.0%	\$ 12,708
St. Vrain Valley RE-1J	30,188.5	173,177,431 48.4%	27,290,812 7.6%	39,196,824 11.0%	95,041,670 26.6%	23,012,517 6.4%	357,719,255 100.0%	11,850
Poudre R 1	28,801.0	163,125,223 50.3%	24,344,462 7.5%	27,112,505 8.4%	85,096,058 26.3%	24,447,957 7.5%	324,126,205 100.0%	11,254
Boulder Valley RE-2J	29,765.9	214,658,400 54.2%	30,318,988 7.7%	32,562,707 8.2%	105,342,023 26.6%	13,083,087 3.3%	395,965,205 100.0%	13,303
Colorado Springs 11	26,240.4	156,148,638 49.7%	23,108,873 7.4%	30,857,485 9.8%	86,103,767 27.4%	17,989,615 5.7%	314,208,377 100.0%	11,974
Adams-Arapahoe 28J	38,579.7	212,979,573 43.7%	40,464,318 8.3%	48,403,633 9.9%	157,976,031 32.4%	27,937,761 5.7%	487,761,316 100.0%	12,643
Northglenn-Thornton 12	37,290.9	215,713,141 52.4%	29,755,274 7.2%	36,074,273 8.8%	111,850,450 27.1%	18,635,465 4.5%	412,028,603 100.0%	11,049
Cherry Creek 5	52,869.7	406,217,979 61.5%	34,183,986 5.2%	56,016,976 8.5%	130,095,844 19.7%	34,273,674 5.2%	660,788,458 100.0%	12,498
Douglas County RE-1	63,925.8	364,348,482 52.0%	50,003,570 7.1%	56,253,593 8.0%	184,337,572 26.3%	46,391,865 6.6%	701,335,082 100.0%	10,971
Denver County 1	87,643.7	479,422,740 37.4%	113,647,098 8.9%	115,414,124 9.0%	465,431,625 36.3%	108,700,045 8.5%	1,282,615,632 100.0%	14,634
Jefferson R-1	80,657.2	454,335,831 49.5%	77,878,978 8.5%	89,040,738 9.7%	235,063,646 25.6%	61,552,471 6.7%	917,871,664 100.0%	11,380
Peer Group Total	490,605.5	\$ 2,937,036,007 48.6%	\$ 463,055,081 7.7%	\$ 546,441,241 9.0%	\$ 1,711,105,482 28.3%	\$ 382,861,129 6.3%	\$ 6,040,498,940 100.0%	\$ 12,312

Source:  
Colorado Department of Education - Student Accountability Report

There are some notable items regarding district comparisons:

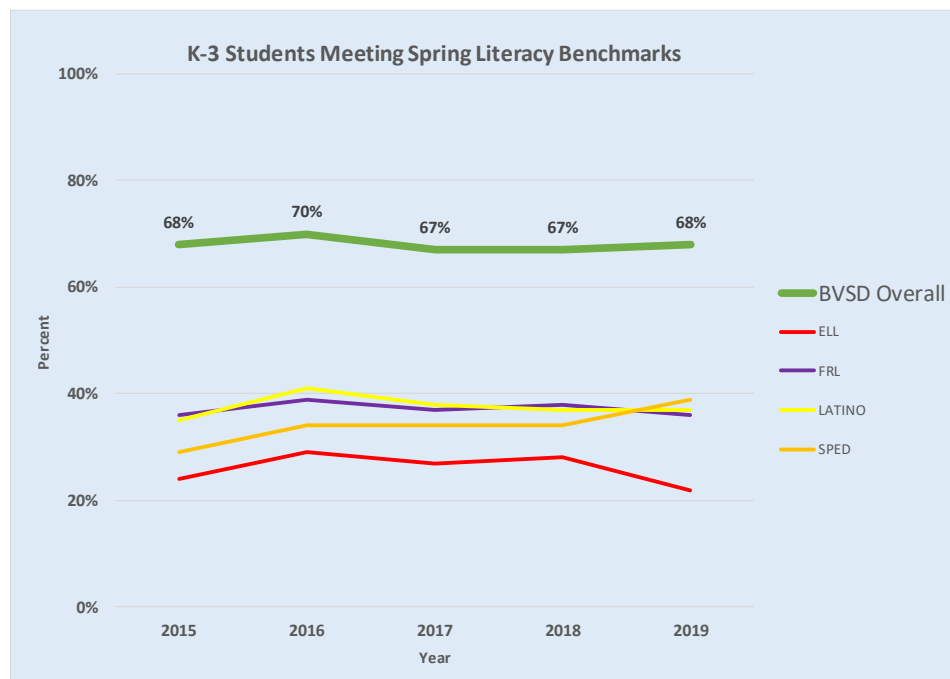
This comparison is based on information gathered by the Colorado Department of Education. While this process provides dated information, it is a consistent comparison using the same data source.

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

The Boulder Valley School District has no knowledge of other districts' procedures for coding expenses and therefore cannot control or verify other district's percentages in each category.

## Appendix N: State Performance Measures

### K-3 Student Meeting Spring Literacy Benchmarks



### PSAT and SAT

PSAT and SAT							
Assessment	Possible Score Range	Mean Total Score			BVSD Median of National Percentiles**		
		2017	2018	2019	2017	2018	2019
PSAT9	240-1440	*	1003	1007	*	78%	80%
PSAT10	320-1520	1066	1053	1054	76%	76%	75%
SAT	400-1600	1141	1139	1132	74%	73%	73%

\* 2018 was the first year that the PSAT9 was administered as a statewide accountability test.

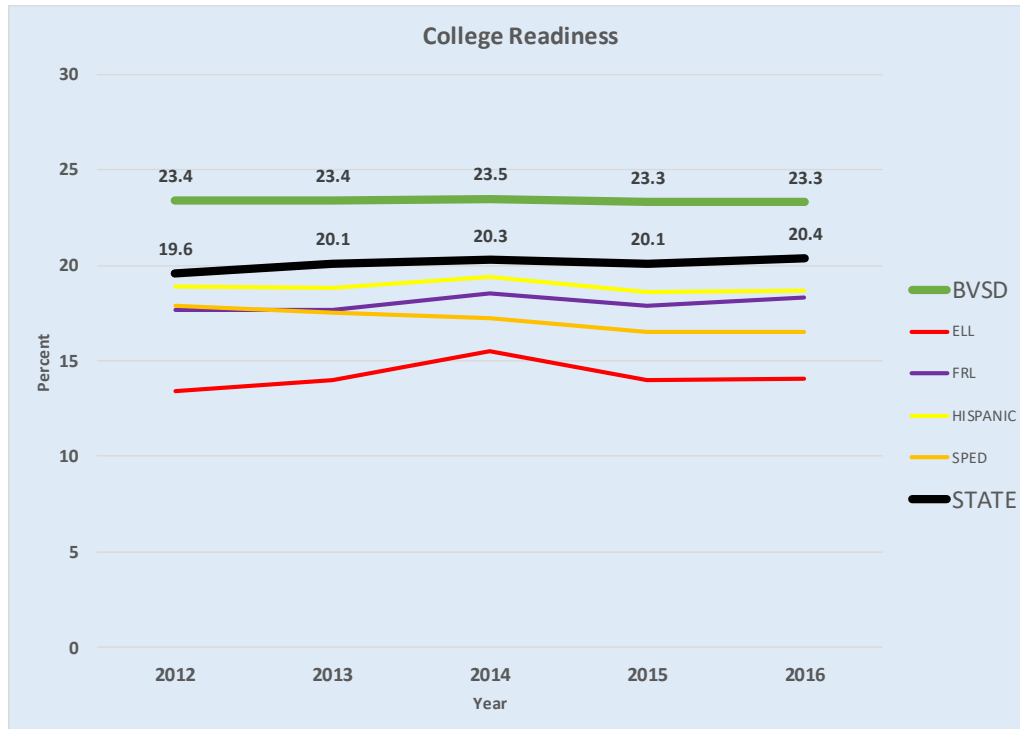
\*\* Every student taking the PSAT / SAT receives a National Percentile Rank score. For example, A student with a 60th-percentile score, scored higher than 60% of other test takers in the United States. The values shown in the above table are the median of BVSD student percentile scores.



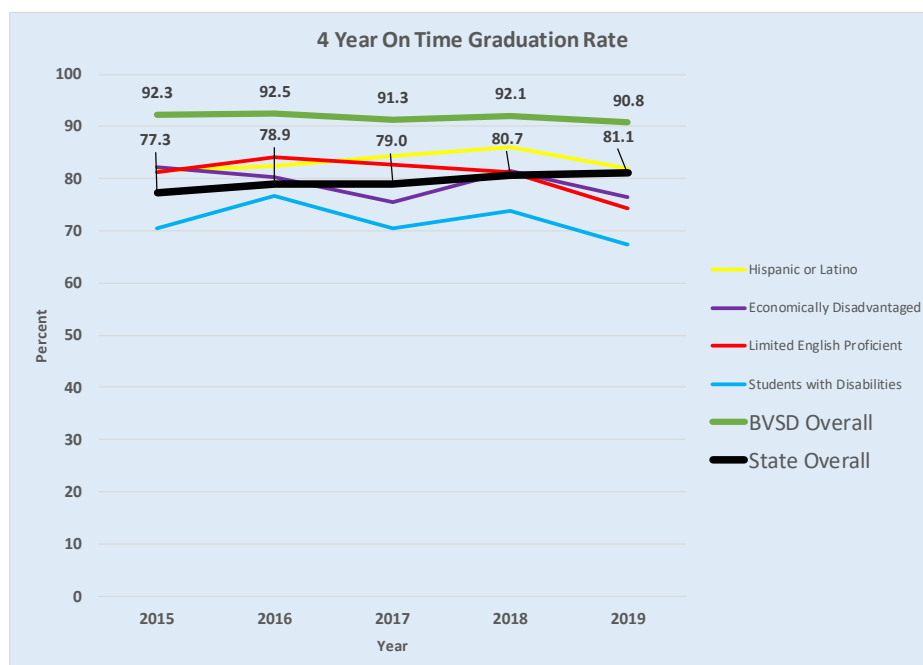
## Appendix N: State Performance Measures (continued)

### College Readiness Overall Average Score Results 2012-2016

(ACT testing was replaced with PSAT and SAT testing beginning 2017)



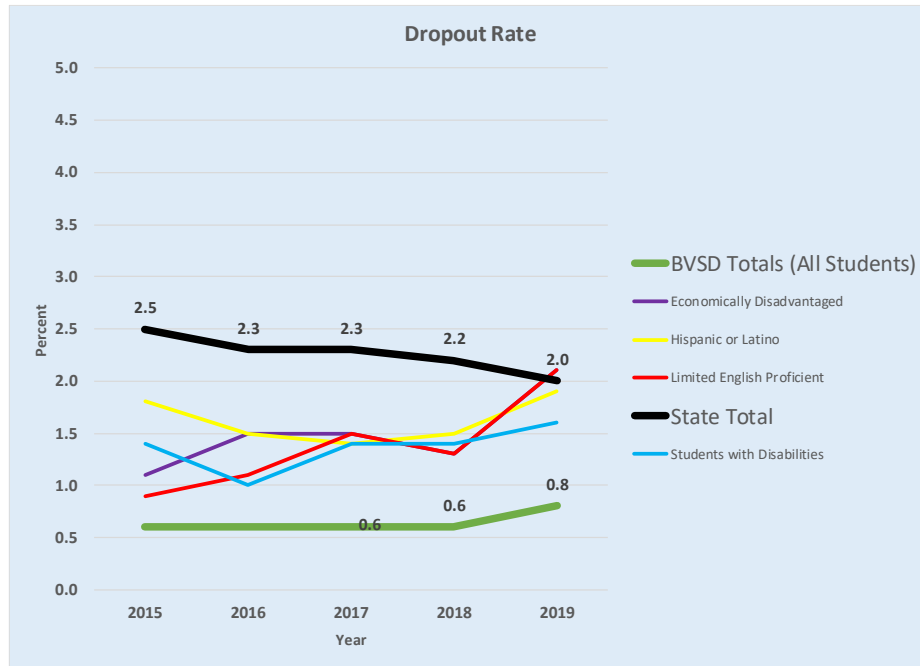
### Graduation Rates 2015-2019



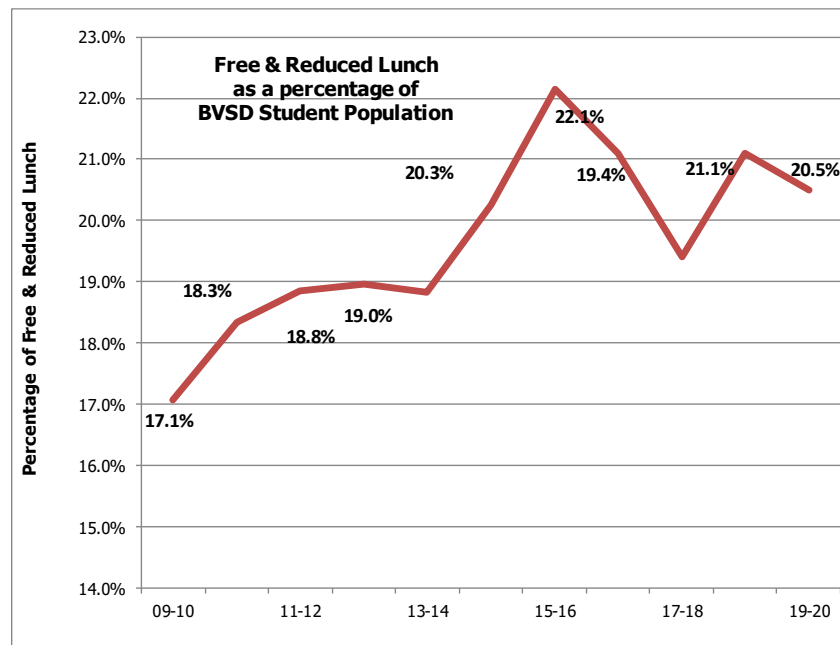


## Appendix N: State Performance Measures (continued)

### Dropout Rates 2015-2019



### Free or Reduced Lunch Population Rates 2009-2020





## Appendix O: State of Colorado - Critical Dates

Public School Finance Unit

Fiscal Year 2019-20

(As of the date of this publication, critical dates were not yet available from CDE.)

May 31	BUDGET. Preparation of budget. Submit the proposed budget to the board of education by May 31 (i.e., thirty days prior to the beginning of the budgeted fiscal year). C.R.S. 22-44-108.
June 10	BUDGET. Notice of budget – publication. Within ten days after submission of the proposed budget, publish a notice stating that the proposed budget is on file, etc., and stating the date, time and place specified when the board of education will consider adoption of the proposed budget. C.R.S. 22-44-109.
June 15	REVENUE DISTRIBUTIONS. Authorize CDE to withhold monthly shares of up-front matching requirement for School-to-Work Alliance Grant (SWAP) and transfer of money directly to Vocational Rehabilitation on behalf of the school district. C.R.S. 22-54-115.
June 25	CASH FLOW. Repay outstanding cash flow loans, if any, to State Treasurer; or later if alternative date provided by the State Treasurer. C.R.S. 22-54-110.
June 25	CASH FLOW. Repay outstanding contingency reserve loans, if any, to CDE based on the agreement in the reserve request; or later if alternative date provided by CDE.
June 30	BUDGET. Formally adopt, by appropriate resolution, the budget, the appropriation resolution and the use of a portion of beginning fund balance resolution, if necessary. C.R.S. 22-44-105, 22-44-107, 22-44-110.
June 30	GRANTS. Deadline for submission of FY2018-19 NCLB Consolidated Federal Application and Budget to CDE.
June 30	GRANTS. Deadline for submission of IDEA Federal Application Budget to CDE. July 1 COMPLIANCE. Ensure continuing compliance with financial transparency. C.R.S. 22-44-304.
August 15	SUBMISSION. December financial data pipeline open to begin populating data. Due December 31. August 15 SUBMISSION.
August 15	Submit to CDE the pupil transportation reimbursement claim (Form CDE-40). C.R.S. 22-51-105.
August 25	MILL LEVY CERTIFICATION (preliminary values). County assessor certifies to school district the total assessed valuation and the actual value of the taxable property in the district. C.R.S. 39-5-128. See also December 10, December 15.
September 30	CHARTER SCHOOL. Due date for submission to CDE of charter school expenditure reports reporting capital construction expenditures (Form CSCC-01); submission related to the Office of the State Auditor. C.R.S. 2-3-115; C.R.S. 22-54-124.
September 30	CHARTER SCHOOL. School district provides each charter school an itemized accounting of its central administrative overhead costs. Actual costs shall be the amount charged to the charter school. C.R.S. 22-30.5-112 (within 90 days of fiscal year end).
September 30	CHARTER SCHOOL. School district provides each charter school an itemized accounting of all actual costs of district services the charter school chose to purchase from the district. C.R.S. 22-30.5-112.

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

September 30	CSI. The Institute provides to each institute charter school an itemized accounting of all its central administrative overhead costs. Actual costs shall be the amount charged to the charter school. C.R.S. 22-30.5-513.
September 30	CSI. The Institute provides to each institute charter school an itemized accounting of all actual costs of Institute services the charter school chose to purchase from the institute. C.R.S. 22-30.5-513.
September 30	GRANTS. Deadline for submission of IDEA end of year expenditures to CDE. September 30 GRANTS. Deadline for submission of NCLB Consolidated Annual Financial Report (AFR) to CDE.
October 2	PUPIL COUNT. Conduct pupil membership count and mileage count. C.R.S. 22-54-103. See also November dates for certification of pupil count. See also November 1 for alternative preschool count date.
October 2	PUPIL COUNT. Facility School and State Program submits October pupil counts to CDE. C.R.S. 22-54-129.
November 1	PUPIL COUNT. Optional. Conduct Colorado Preschool Program pupil membership count and special education preschool pupils. See also October 3 for alternative preschool count date.
November 10	PUPIL COUNT. Charter School Institute shall certify to the State Board of Education each institute charter school's pupil enrollment and on-line enrollment. C.R.S. 22-30.5-513, 22-54-112.
November 10	PUPIL COUNT. Final day to submit October pupil member count via Data Pipeline. C.R.S. 22-54-112. Submission shall be completed even if the alternative later count date of November 1 is used for preschool pupils.
November 19	ELECTIONS. Submit Report of November 2019 Elections to CDE. 1 C.C.R. 13.01.
November 30	FINANCIAL AUDIT. Independent Auditor provides financial audit to the board of education within five months following the close of the fiscal year. C.R.S. 29-1-606.
November 30	FINANCIAL AUDIT. School district entitled to "Additional Funding," if any, submits to CDE a certification signed by its auditor of its projected spending limit pursuant to the Taxpayer's Bill of Rights (TABOR). C.R.S. 22-54-104.3. Note: certification is not required if school district previously held a successful "de-Brucing" election.
November 30	NUTRITION. Submit excess net cash spending plans to CDE School Nutrition Unit for approval. 7 CFR 210.19(a)(1) and 1 C.C.R. 301-11-3.03(8).
December 2	CHARTER SCHOOL. Submit the annual Charter School Capital Construction Funding Eligibility questionnaire. C.R.S. 22-54-124.
December 10	MILL LEVY CERTIFICATION (final). County assessor certifies to school district the total assessed valuation and the actual value of the taxable property in the district. C.R.S. 39-1-111; 39-5-128.
December 15	MILL LEVY CERTIFICATION. Certify to board(s) of county commissioners, copied to CDE, the mill levies for the various property tax-supported funds of the district. C.R.S. 22-40-102; 39-5-128. The county(ies) may request copies be sent to the Assessor, the Treasurer and other entities within the county(ies).



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

December 31	SUBMISSION. Approve Data Pipeline financial data, complete Bolded Balance Sheet Report, Auditor's Integrity Check Report and download final Data Pipeline Reports.
December 31	SUBMISSION. Submit financial audit to CDE and the Office of the State Auditor. Audit must contain the Auditor's Integrity Check Report bound in the audit; include a copy of the Bolded Balance Sheet with the audit submission. Submit the Assurances for Financial Accreditation form. Compliance met by email or postmark date. C.R.S. 29-1-606; 22-11-206.  BONDS. Submit annual financial information under SEC Rules and the Continuing Disclosure Certificate on or before the date specified in the certificate via EMMA Dataport.
January 31	BUDGET. The board may review and change the adopted budget, with respect to both revenues and expenditures, at any time prior to January 31. C.R.S. 22-44-110. Note: depending on the budget adjustment, may require an appropriation resolution and/or a use of a portion of beginning fund balance resolution.
March 1	COMPLIANCE. Post the required FY 2018-2019 financial data file to the district's financial transparency webpage. BrightBytes uses the district's financial data to populate Financial Transparency for Colorado Schools.
1st of Month	GRANTS. Submit requests for funds with the Grants Fiscal Management Services Unit for NCLB Consolidated Federal Grant program funding.
1st of Month	NUTRITION BEST PRACTICE. Submit Child Nutrition reimbursement claims via the online claim system. 7 CFR Part 210.8(b)(1). Note the guidance from the School Nutrition Unit, School Nutrition Claims.
15th of Month	PUPIL COUNT. Facility School or State Program reports to CDE the number of eligible out-of-district placed pupils, if any, served during the prior calendar month. C.R.S. 22-54-129.
25th of Month	REVENUE DISTRIBUTIONS. State transmits state share payments to school districts. C.R.S. 22-54-115. Monthly CASH FLOW. Notify CDE of any potential Contingency Reserve assistance needs. C.R.S. 22-54-117.
Monthly	REVENUE DISTRIBUTIONS. CDE transmits Per Pupil Capital Construction moneys to charter schools and institute charter schools. C.R.S. 22-54-124.
Monthly	CASH FLOW. Notify CDE of any potential Contingency Reserve assistance needs. Section 22-54-117.
Quarterly	COMPLIANCE. Board of education reviews financial condition of the school district. C.R.S. 22-45-102.
Continuing	BONDS. Upon issuance of bonds or refunding bonds, submit a report within ten days after sale (sixty days for refunding bonds) to the state board of education. C.R.S. 22-42-125; 22-43-108.
Continuing	BONDS. Submit via the EMMA Dataport notice of a material event as specified under SEC Rules and Continuing Disclosure Certificate in a timely manner not in excess of ten business days after the occurrence of the event.
Continuing	On or before the 15th day of each month where a juvenile (charged as an adult) is held in jail or facility, the official in charge of the jail or facility shall report to CDE the actual number of juveniles who received education service at the jail or facility during the prior calendar month to whom the

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

school district provided educational services at the jail or facility. On or before the 15th day of each month following a month where a jail or facility reported the number of juveniles who received educational services at the jail or facility, CDE shall pay the school district that provided the educational services the appropriate amount based on the daily rate established for approved facility schools. C.R.S. 22-54-129.

Pupil and At-Risk Count, Transportation. See additional information,  
<https://www.cde.state.co.us/cdefinance/auditunit>,  
<https://www.cde.state.co.us/cdefinance/sftransp>,  
[https://www.cde.state.co.us/datapipeline/snap\\_studentoctober](https://www.cde.state.co.us/datapipeline/snap_studentoctober).

Elections See Colorado Department of State, Elections and Voting,  
<http://www.sos.state.co.us/pubs/elections/main.html>, and  
Colorado Association of School Boards, <http://www.casb.org/Domain/112>.

EMMA Dataport  
<https://dataport.emma.msrb.org/AboutDataport.aspx?ReturnUrl=%2fSubmission%2fSubmission> Portal.aspx



## **Appendix P: Governing Policies**

The following Governing Policies refer to the budget.

### **BBA: School Board Powers and Duties**

The board of education is responsible for the governance of the school district and the protection and acquisition of school district policy. The powers and duties of the board of education are those enumerated in the Colorado school statutes. Prime responsibilities include:

1. Selection of the superintendent of schools.
2. The development of overall policy for the school district and the individual schools.
3. The declaration of objectives and long-range goals.

Board members have an obligation to act in the overall best interests of the students, the schools, and the taxpayers, protecting the assets and assisting in the acquisition of supporting funds. It is the duty of the board to promulgate policies and regulations for faculty, administration, and staff. The board approves graduation requirements, determines curriculum, and approves appointment, promotion, and dismissal of all school district personnel.

The school district, its employees, and any group or organization using the district's buildings and facilities shall comply with all federal and state laws and executive and administrative orders applicable to the school district relating to equal opportunity and nondiscrimination.

Specific powers and duties of the board include:

#### Employees

1. Acceptance, rejection, or modification of recommendations from the superintendent concerning employment, retirement, and termination of all employees.
2. Adoption of salary provisions for all employees, including those groups not represented in negotiating units.
3. Adoption of leave provisions and other fringe benefits.
4. Adoption of personnel policies consistent with sound educational management and planning.

#### Students

1. Acceptance, modification, or rejection of policies recommended by the superintendent of schools on admission, placement, promotion, attendance, expulsion, suspension, graduation, conduct, and discipline.
2. Acceptance, modification, or rejection of policies recommended by the superintendent of schools concerning health services, food services, and transportation services.
3. Fixing of tuition charges and terms of admission for nonresident pupils, and waiving of tuition if necessary for the welfare of the child.
4. A commitment to provide equal access for educational opportunities in accordance with state and federal guidelines.

#### Instruction

1. Adoption of policies and general district goals upon which the instructional programs are based and conducted.
2. Acceptance, modification, or rejection of recommendations by the superintendent of schools on the scope and nature of educational offerings, including the adoption of textbooks to be used. Determination of graduation requirements, years, or grades to be taught.
3. Enforcement of the pertinent statutes of the state of Colorado and the rules and regulations of the state board of education with respect to the educational programs of the district.

## **Appendix P: Governing Policies (continued)**

### **BBA: School Board Powers and Duties (continued)**

#### Finance

1. Approval and adoption of an annual budget in consultation with the superintendent of schools.
2. Appropriation of amounts fixed in each annual budget.
3. Authorization for administrative approval of expenditures so budgeted and appropriated.
4. Decisions as to time, size, and sale of bonds and investment of bond proceeds.
5. Preparation of policies for the purchasing, disposal, distribution of supplies, property, and equipment.
6. Approval and adoption of an adequate insurance program.
7. Authorization of the investment and borrowing of funds within the limitations prescribed by law.

#### Plant

1. Purchasing, holding, and sale of sites.
2. Planning regarding location, design, and building specifications and construction.
3. Employment of architects and contractors.
4. Provisions for operational and maintenance services.
5. Provisions of adequate furnishings for buildings.
6. Provision for health, safety, and welfare for all students and employees within acceptable guidelines for energy conservation.

#### General

1. Employment of a superintendent of schools, auditor, attorney, and outside consultants, and the evaluation of their services.
2. Approval of the school calendar recommended by the superintendent of schools.
3. Requirement of frequent, thorough reports on the management of operation of the schools.
4. Delegation of the administration of policies and regulations to the superintendent of schools.
5. Delegation of the implementation of policies pertaining to health, safety, and welfare to the superintendent of schools.

LEGAL REFS.: C.R.S. 22-32-109

C.R.S. 22-32-110

AGREEMENT REFS.:

Teachers' agreement, Section A

### **DB: Annual Operating Budget**

Both the extent and quality of educational services affect – and are affected by - the financial program. All are governed by policies of the board of education, subject to the state statutes on what studies must be offered by the school district, state statutes regarding the financial resources available to the school district, and by the standards to be observed in the provision of services, facilities, and supplies.

A proposed budget, developed under the direction of the superintendent of schools, is presented to the board of education no later than June 1 each year. A statement shall be submitted with the proposed budget, describing the major objectives of the educational program to be undertaken by the school district during the ensuing fiscal year and the manner in which the budget proposes to fulfill such objectives. The proposed budget will include those elements of revenue and expenditures as prescribed by state statute.

The General Operating Fund budget will be developed on a generally accepted accounting principles (GAAP) basis.





## **Appendix P: Governing Policies (continued)**

### **DB: Annual Operating Budget (continued)**

#### Balanced Budget Requirements

In order to ensure its ongoing financial health, the district needs to maintain a positive year-end balance across all funds.

To meet this end, the General Operating Fund budget will be developed so that the total of annual ongoing expenditures and transfers does not exceed annual revenues.

If the General Operating Fund ends any fiscal year with an ending balance beyond required reserves, this amount can only be budgeted for one-time uses in subsequent years. One-time uses will be defined as expenditures, transfers and/or reserves committed to by the district for a finite period of time, on a non-recurring basis. Uses of one-time funds must be approved by the board and be accompanied by a plan for assuring that such uses will not result in an ongoing deficit in future budget years.

#### Reserve Requirements

To minimize any sudden and unplanned discontinuity to the district's programs and operations, the General Operating Fund budget will be developed containing an ending fund balance equal to required reserves including TABOR, plus a minimum of a 3 percent contingency reserve. This reserve shall be reviewed every year as part of the budget approval process, to determine if a larger reserve is prudent in view of uncertainties in current and future revenue and in district expenses.

Funds in the contingency reserve shall not be spent without board approval. The request for approval must include a plan for ensuring that the expenditure will not exceed the fixed dollar amount approved by the board, and must also include a plan for replenishing the reserve, within two years from first dispersal.

The budgets for all other funds will be developed to include, at a minimum, the required TABOR reserve.

#### **LEGAL REFS.:**

- C.R.S. § 22-44-101-117 (school district budget law)
- C.R.S. § 22-44-201-206 (financial policies and procedures)
- C.R.S. § 22-44-105 (Budget-contents-mandatory)

**AGREEMENT REF.:** Teachers' agreement, Section B

**CROSS REF.:** DB subcodes (all relate to the budget)

**NOTE:** The format and procedures used in developing the school budget must meet requirements of the State Board of Education as set forth in the Financial Policies and Procedures Handbook for public school districts. (C.R.S. § § 22-44-203 and 204)

### **DBJ: Budget Transfers**

The Board shall follow state statute regarding the transfer of unencumbered moneys and other funds as specified by state law.

Unencumbered moneys shall not be transferred from one fund to another unless authorized in advance by Board resolution. When a contingency occurs, the Board, by resolution, may transfer any unencumbered moneys from the contingency reserve account, which is within the general fund, to any other fund or function.



## **Appendix P: Governing Policies (continued)**

### **DBJ: Budget Transfers (continued)**

#### School Budget Accounts

Principals are responsible for funds budgeted to that school and may transfer moneys between their discretionary accounts. However, moneys in school staffing salary and benefit accounts cannot be transferred without the approval of the Superintendent.

#### Program Budget Accounts

Program managers are responsible for funds budgeted to that program and may transfer discretionary moneys according to procedures established by the program manager. Transfers between programs must have the approval of each program manager's immediate supervisor. All budget transfers require the approval of the Superintendent.

#### LEGAL REFS.:

C.R.S. § 22-32-107 I (*Duties-treasurer*)

C.R.S. § 22-44-102(3) (*Definitions*)

C.R.S. § 22-44-106(1) (*Contingency reserve-operating reserve*)

C.R.S. § 22-44-112 (*Transfer of monies*)

C.R.S. § 22-44-113 (*Borrowing from funds*)

C.R.S. § 22-45-103 (1)(a)(II) (*Funds*)

C.R.S. § 22-54-105 (*Funds*)

C.R.S. § 24-10-115 (*Authority for public entities to obtain insurance*)

### **DD: Grants Management**

The District encourages and is receptive to financial support from appropriate federal, state, local governmental and private grant-makers to aid in delivery, maintenance, and improvement of District and school educational, support or operational programs.

The term "grant" encompasses all federal, state, and local governmental, corporate or foundation *financial awards* that have *specific performance requirements or conditions* attached and that are *applied for* and accepted by the District.

BVSD is the legal applicant and recipient for all grant funds applied for and received by all of its public schools, programs and departments. Contracts awarded to the District consequent to the receipt of a grant by another agency or institution are considered sub-award grants, and are subject to all of same requirements as awards received directly by BVSD. Grants applied for and received by individual District personnel for personal or professional development purposes are not subject to District policies unless they involve students, use of school property, or require the participation of other District personnel.

The District may apply for and receive grants that support the current BVSD Goals or otherwise improve educational resources. The Board reserves the right to approve or decline any grant application or award based upon established principles, and may delegate this authority to the Superintendent or other staff assigned by the Superintendent.

The opportunity to competitively apply for a grant must be available to all District schools under the same eligibility criteria if a grant is used to fund any school personnel position(s). This provision does not apply to the District itself, which may apply for grants to fund personnel at particular schools based upon established principles and demonstrated differentiated needs, including, but not limited to: student achievement, educational equity and school climate.



## **Appendix P: Governing Policies (continued)**

### **DD: Grants Management (continued)**

Any grant application of \$25,000 or more, or made to a state or federal agency, or requiring the expenditure of non-budgeted District or school funds (i.e. cash matching funds) must be approved by the Board. The Superintendent shall have the authority to approve grants applications from \$2,500 up to \$25,000. The Principal or department director shall have the authority to approve grant applications of less than \$2,500. Schools or District departments may not make applications for grants of more than \$25,000, or to a state, or federal agency, or requiring the expenditure of non-budgeted district or school funds, without submission of an Intent to Apply form to the Superintendent or designee, and his or her signed approval.

The Superintendent shall establish procedures for grant administration and for review and approval of all grant applications. The Superintendent shall provide a quarterly report to the Board of all awarded grants.

### **DD-R1: Project Partnerships, Sub-Award, Grants, Sub-Contracts Pursuant to Grants, and Third-Party Grants Involving District Personnel, Programs or Facilities**

When BVSD is named by another agency or institution in a grant application as the recipient of payments, goods or services under that grant, this is considered a sub-award grant and it is subject to all of the same requirements for review and approval as grants written by and awarded to BVSD and its schools/departments. Similarly, if BVSD is named by another agency or institution in a grant application as the provider of services under a grant, the same rule applies.

Contracts awarded to the District consequent to the receipt of a grant by another agency or institution are similarly considered sub-award grants and subject to all of the same requirements for review and approval as grants written by and awarded to BVSD and its schools/departments, regardless of whether BVSD is specifically named in the original grant application.

If a grant is written by a third-party agency, organization, institution, individual, or business entity that entails any of the following:

- use of District personnel during work hours;
- contact with students, or research involving students\* or employees;
- changes or additions to District educational programs, student support or teacher support programs;
- changes or additions to District facilities and grounds;
- use of BVSD facilities, personnel, or programs to provide an in-kind match for the grant;
- requirements for future upgrades or maintenance of equipment, software, textbooks, facilities or grounds;  
or
- use of BVSD as the fiscal agent to receive and account for the grant funds

...then this grant is subject to the prior review and approval of BVSD, even if BVSD is not directly named in the application and does not directly receive any financial award through the grant. Other forms of approval may apply (e.g. parental permission; Human Research Committee, etc.) in addition.

BVSD reserves the right to decline to participate in any project initiated by a third party that has not been submitted for District review prior to application for funding AND that has not received the approval of the school district through the Board-designed process prior to the award of funding.

\*See Policy JFJ-E for information regarding student participation in surveys, analyses, or evaluations.

## **Appendix P: Governing Policies (continued)**

### **DD-R2: Grants to District Personnel**

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

### **DEB: Loan Programs (Funds from State Tax Sources)**

#### Short-Term Borrowing

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

The board authorizes the president and the superintendent to execute promissory notes on behalf of the school district from time to time as such borrowing of funds becomes necessary and may further authorize them to execute any and all other documents necessary or incidental to the borrowing of funds. By law, these short-term loans must be repaid by the close of the fiscal year in which the loan was received.

#### State Interest-Free Loan Program

The superintendent shall notify the board when it becomes evident that a General Fund cash deficit will occur in any month in the coming fiscal year. Under such circumstances the board may elect to participate in an interest-free loan program through the state treasurer's office by adopting a resolution approving participation in the program. The loan may not exceed an amount certified by the district's chief financial officer and the superintendent. However, the superintendent may not apply for such loan without a resolution of the board. The state treasurer shall determine the method for calculating cash deficits and appropriate reporting mechanisms.

All loans shall be repaid by June 25 of the fiscal year in which they were made or an alternate date determined by the state treasurer.

#### Tax Anticipation Notes

The board may issue tax anticipation notes without an election if it determines that taxes due the district will not be received in time to pay projected budgeted expenses. Tax anticipation notes shall mature on or before June 30 of the fiscal year in which the tax anticipation notes were issued.

Tax anticipation notes issued by the district shall not exceed 75 percent of the taxes the district expects to receive in the current fiscal year as shown by the current budget.

#### **LEGAL REFS.:**

- C.R.S. § 22-40-107 (short term loans)
- C.R.S. § 22-54-110 (loans to alleviate cash flow problems)
- C.R.S. § 29-15-101, et seq. (Tax Anticipation Note Act)

### **DEB/DEC/DFC: Revenues From State/Federal Tax Sources**

#### Cooperative Projects — School District Funding

Except for noncategorical state and federal funds received by the School District to support the general fund budget, other outside funds received for any project requiring the expenditure of School District funds and/or the cooperative use of School District facilities on a regularly scheduled basis shall be brought to the Board of Education for authorization before the project is instituted.



## **Appendix P: Governing Policies (continued)**

### **DEB/DEC/DFC: Revenues From State/Federal Tax Sources (continued)**

When such projects are proposed, the following information shall be presented:

1. Specific educational needs to be served.
2. Alternatives considered in meeting those needs.
3. Specific strategies and activities planned to meet those needs.
4. A budget identifying revenue anticipated from all sources (including *all* in-kind contributions of each fund or); itemized expenditures (including projections for salaries and benefits, supplies and equipment, inservice and training expense, travel to professional meetings, etc.); and staffing requirements.
5. Scope and duration of the project, including a description of the population to be served.
6. Description of decisionmaking framework and responsibilities assigned school personnel. Cooperative projects will be staffed and initiated subsequent to Board authorization. School District selection and compensation policies will be followed in making staffing arrangements whenever possible.

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

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

LEGAL REF.:

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

CROSS REF.:

DB, Annual Operating Budget

### **DFA: Cash Management/Investment Policy**

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

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

#### **SCOPE**

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

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

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

## **Appendix P: Governing Policies (continued)**

### **DFA: Cash Management/Investment Policy (continued)**

#### **INVESTMENT OBJECTIVES**

The District's principal investment objectives include:

Preservation of capital and protection of investment principal;

Maintenance of sufficient liquidity to meet anticipated cash flows;

Attainment of a market rate of return;

Diversification to avoid incurring unreasonable market risks;

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

#### **DELEGATION OF AUTHORITY**

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

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

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

#### **PRUDENCE**

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

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

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

#### **ETHICS AND CONFLICTS OF INTEREST**

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



## **Appendix P: Governing Policies (continued)**

### **DFA: Cash Management/Investment Policy (continued)**

#### **AUTHORIZED SECURITIES AND TRANSACTIONS**

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

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

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

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

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

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

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

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

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



## **Appendix P: Governing Policies (continued)**

### **DFA: Cash Management/Investment Policy (continued)**

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

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

### **INVESTMENT DIVERSIFICATION**

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

### **INVESTMENT MATURITY AND LIQUIDITY**

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

### **COMPETITIVE TRANSACTIONS**

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

### **SELECTION OF BROKER/DEALERS**

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

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

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

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



## **Appendix P: Governing Policies (continued)**

### **DFA: Cash Management/Investment Policy (continued)**

#### **SAFEKEEPING AND CUSTODY**

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

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

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

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

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

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

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

#### **REPORTING**

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

#### **POLICY REVISIONS**

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

#### **LEGAL REFS.:**

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

### **DFB: Revenues from Licensing of School Facilities for Telecommunication Uses**

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

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

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



## **Appendix P: Governing Policies (continued)**

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

#### **1. Site identification**

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

#### **2. Submittal of preliminary design to school district**

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

#### **3. License agreements shall require:**

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



## **Appendix P: Governing Policies (continued)**

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

- Final approval by school district which shall take into account the proposed location of the site, the compatibility to the surrounding neighborhood location of the site, the aesthetic integration of the facility, the requested term, the consideration offered, the safety and structural impact of the facility on existing uses, and the benefit to the school district telecommunication needs.
4. This policy is not intended to vest any rights to the use of school district facilities and sites in any third party. Approval of any telecommunication facility and use shall rest solely with the board of education and shall be determined on a case-by-case basis.

#### **LEGAL REF.:**

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

#### **CROSS REF.:**

FL, Retirement of Facilities

### **DG: Depository of Funds/Authorized Signatures**

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

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

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

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

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

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

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

#### **LEGAL REFS.:**

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

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

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

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

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

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

## **Appendix P: Governing Policies (continued)**

### **DH: Bonded Employees and Officers**

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

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

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

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

#### **LEGAL REFS.:**

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

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

### **DI: Fiscal Accounting and Reporting**

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

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

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

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

### **DID: Inventories (And Property Accounting)**

The Board directs that the District maintain a system for the inventory of all capital and infrastructure assets. Capital assets (also called fixed assets) are those District assets that are of a tangible nature, have a useful life of over one year, and have a unit value of \$5,000 or more. Examples of fixed assets include, but are not limited to, land, land improvements, buildings, equipment and vehicles.

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

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

#### **LEGAL REF.:**

C.R.S. § 29-1-506

#### **CROSS REFS.:**

ED, Material Resources Management

EDBA, Maintenance and Control of Instructional Materials



## **Appendix P: Governing Policies (continued)**

### **DIE: Audits**

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

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

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

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

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

#### **LEGAL REFS.:**

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

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

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

### **DIEA: District Audit Committee**

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

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

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

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

## **Appendix P: Governing Policies (continued)**

### **DIEA: District Audit Committee (continued)**

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

#### **LEGAL REFS.:**

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

#### **CROSS REFS.:**

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

### **DJ/DJE: Purchasing and Contracting**

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

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

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

#### **1. Awards**

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

#### **2. Contracts**

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

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

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



## **Appendix P: Governing Policies (continued)**

### **DJ/DJE: Purchasing and Contracting (continued)**

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

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

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

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

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

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

#### **7. Cooperative Purchasing**

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

#### **8. Sole Source Procurements**

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



## **Appendix P: Governing Policies (continued)**

### **DJ/DJE: Purchasing and Contracting (continued)**

#### **9. Emergency Purchases**

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

#### **LEGAL REFS.:**

C.R.S. 22-32-109(1)(b)  
C.R.S. 22-63-204

### **DL/dla: Payroll Procedures/Payday Schedules**

#### Payroll Distribution and Records

All employees will be paid via direct deposit to an account at the financial institution of their choice. A payroll check will be issued only with the prior written approval of the Assistant Superintendent of Human Resources.

Each employee must have on file a tax exemption certificate (W-4 form) and authorization and application for any other form of payroll deduction.

Payroll direct deposit notices will be delivered either through the District electronic mail system or through the employee's supervisor. During the months of June, July, and August, those employees not currently working will receive their direct deposit notices through the District's electronic mail system or via the U. S. mail.

In the event that an employee is overpaid in error, the error will be corrected and any change in net pay will be deducted from the employee's next pay, unless alternative arrangements have been made.

In the event that an employee is underpaid in error, the error will be corrected and any change in net pay will be paid to the employee within 10 working days, subject to individual employee contracts and state law.

#### **LEGAL REF.:**

C.R.S. § 22-63-104 (*pertains to certification as a prerequisite for payment*)

#### **AGREEMENT REFS.:**

Office Personnel Agreement, Section C Service Personnel Agreement, Article XIV

### **DLB: Salary Deductions**

Deductions shall be made from the compensation of all employees for federal and state income tax in keeping with federal and state requirements.

All other deductions, except those required by court order and state law (i.e. wage garnishments, court-ordered child support, PERA, etc.) shall be made with the permission of the employee.

The superintendent is authorized to approve the types of voluntary deductions available to employees.





## **Appendix P: Governing Policies (continued)**

### **DLB: Salary Deductions (continued)**

Salary deductions shall be made for absences not covered by leave policies adopted by the board of education. Such deductions shall be calculated on the basis of the employee's work year.

#### **AGREEMENT REFS.:**

- Teachers' agreement, Section F
- Service personnel agreement, Article III
- Paraprofessionals' agreement, Section C

#### **CROSS REFS.:**

- GCBC, Professional Staff Fringe Benefits
- GDBC, Support Staff Fringe Benefits

The Superintendent authorizes the following types of deductions from employee salaries, provided the employee has filed the proper permission for payroll withholding:

#### **PERA**

All employees of the District must participate in the Public Employees' Retirement Association of Colorado under the provisions set by Colorado statutes.

#### **SAVINGS BOND**

Employees may purchase savings bonds through payroll deduction. Bonds are purchased and delivered according to the employee's written instructions.

#### **LIFE SURVIVOR'S INSURANCE**

The Public Employees' Retirement Association has an insurance plan which provides survivor's insurance for any active member of PERA who wishes to participate. Employees may participate in this program through payroll deduction. PERA will supply information about these plans.

#### **HEALTH AND DENTAL INSURANCE**

For the various groups of employees, health and dental insurance premiums shall be paid in accordance with their negotiated agreements. Family members' health and dental plans may be added through payroll deduction. Procedures shall be handled by the Human Resources Division.

#### **TAX DEFERRED SAVINGS PLANS**

Employees may participate in the 401k plan available through PERA, the District's 403b plan, and/or the District's 457b plan through payroll deduction following established District procedures. No other tax deferred investment savings plans shall be available through the District. The employee is solely responsible for his/her investment elections and for compliance with Internal Revenue Code rules and regulations.

#### **EMPLOYEE CONTRIBUTION CAMPAIGN**

The District holds an annual Employee Contribution Campaign to allow employees to contribute to various community charities. Employees may contribute one-time donations in cash or check or authorize payroll deductions to be made to Impact on Education, Foothills United Way, Community Health Charities of Colorado and/or Community Shares of Colorado.



## **Appendix P: Governing Policies (continued)**

### **DLB: Salary Deductions (continued)**

#### **PROFESSIONAL DUES**

Upon written request of an employee, deductions may be made from his or her paycheck for the payment of professional dues.

#### **AGREEMENT REFS.:**

- Teachers' Agreement, Section F
- Service Personnel Agreement, Article III
- Paraeducators' Agreement, Section C

#### **CROSS REFS.:**

- GCBC, Professional Staff Fringe Benefits
- GDBC, Support Staff Fringe Benefits

### **DLC: Employee Expense Reimbursements**

Employees who are required to travel from school, to school, and/or out of town on business for the District shall be reimbursed upon application by the employee and approval by their supervisor.

Claims for reimbursement shall be accompanied by such documentation as may be required by the Accounting Services Department. Mileage reimbursements shall be made at the District's current mileage reimbursement rate. This rate is based upon the current Internal Revenue Service approved mileage rate.

Professional travel outside of the contiguous 48 states requires approval of the Superintendent prior to the trip. If an employee receives a cash advance for professional travel, any unused advance must be returned to the District within 30 days of the trip. If an unused advance is not returned in a timely manner, the District is authorized to deduct the full amount of the advance from the employee's next net pay.

Any expense reimbursements that are to be paid directly to an employee require proper authorization.

#### **AGREEMENT REFS.:**

- Teachers' Agreement, Section E
- Paraeducators' Agreement, Section F

#### **CROSS REF.:**

- BHD/BHE, Board Member Compensation and Expenses/Insurance
- Business Resource Handbook

### **DN: School Properties Disposal Procedures**

Superintendent or designee shall determine whether school property other than real estate is obsolete and/or of no further value to the school district, and shall, based upon appraisal, decide the manner of disposal of such property by: sale, donation, sealed bid, auction, recycling or discarding.



# BOULDER VALLEY SCHOOL DISTRICT

**GLOSSARY**

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## Glossary of Terms

**AAWeb:** Software used for tracking receipts and disbursements for a school's student activity accounts.

**Abatement:** The reduction or cancellation of an assessed tax.

**Academic Areas:** Math, science, social studies, language arts, physical education, foreign language, music and art.

**Account:** The detailed record of a particular asset, liability, owners' equity, revenue or expense.

**Accrual Basis:** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

**Action Plan:** Statements of specific actions to be taken to make progress in strategic priority areas.

**Adequate Yearly Progress (AYP):** Colorado's determination of incremental progress towards meeting the goal of all students being proficient in reading and math, as noted by CSAP, Lectura, or CSAP-A by 2014.

**Advanced Placement Program (AP):** A cooperative educational endeavor between secondary schools and colleges and universities that provides high school students with the opportunity to take college-level courses in a high school setting. Students who participate in AP courses often earn college credit while they are still in high school by passing the AP exams.

**Advancement via Individual Determination (AVID):** is a college-readiness system designed to increase the number of students who enroll in four-year colleges.

**Agency Fund:** This fund is used to account for receipts and disbursements from student and district fundraising activities.

**Amendment 23:** An amendment to the Colorado Constitution passed in November 2000 guaranteeing annual increases in funding to public schools at inflation plus 1 percent for ten years and inflation thereafter.

**Annual Leave:** Unit B employees on regular or limited-term contracts will receive up to 12 annual leave days per year. At the end of each school year, regular contract employees may choose to either carryover up to 25 unused days to the next school year or receive payment for up to 12 unused days at the starting substitute teacher daily rate. Limited-term contract employees will be paid for all unused days.

**Appropriation:** A legal authorization granted by the board of education for the funds of the Boulder Valley School District permitting expenditures and obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

**Assessed Valuation:** The taxable value of real and personal property as determined by a tax assessor or government agency as a basis for levying taxes. Assessed valuation does not necessarily correspond to the property's market value.

**Assets:** Resources owned or held by an entity which have monetary value.

**Athletics Fund (Fund 16):** The Athletics Fund is part of the Combined General Fund. This fund includes the expenses for interscholastic sports for grades 8-12. Revenues include a transfer from the General Operating Fund as well as student participation fees and game admissions.

**Balance Sheet:** The basic financial statement which discloses the assets, liabilities, and equity of an entity at a specified date in conformity with GAAP.

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

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

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

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

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

## Glossary of Terms (continued)

**Budget Transfer:** Process of changing how budget dollars are currently allocated to be spent within the adopted budget.

**Budget:** A plan of future events including anticipated revenues and expenditures, along with the financial position at some future point in time.

**Building Fund (Fund 42):** The Building Fund is used to account for the proceeds of bond sales, revenues from other sources, capital outlay expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions and remodeling of buildings and additions and replacement of equipment as authorized by the board of education.

**Cabinet:** Senior advisors to the Superintendent of Schools.

**Capital Expenditures:** Those expenditures which result in the acquisition of or addition to fixed assets.

**Capital Improvement Planning Committee (CIPC):** The Capital Improvement Planning Committee was created in 2004 to evaluate the facility needs of the Boulder Valley School District and make recommendations to the board of education.

**Capital Reserve Fund (Fund 43):** The Capital Reserve Fund is used for the maintenance and improvement of existing facilities. Funds may be used for the purchase of equipment over \$1,000 per unit cost or for the acquisition of property, construction of new facilities, or remodeling existing facilities when the project cost exceeds \$2,500. Individual projects are approved by the board of education.

**Carryover:** Amount of money remaining at the end of the preceding year and available in the current budget year.

**Cash Basis:** A basis of accounting under which transactions are recognized only when cash changes hands.

**Categorical Revenues:** Educational support funds, given as reimbursements, from a higher governmental level. State categorical reimbursements include Increased Enrollment, Transportation, English Language Proficiency Act (ELPA), Exceptional Children's Educational Act (ECEA) [includes Special Education and Gifted and Talented], and Career Technical Education.

**Central Support Services:** Activities other than general administration that support each of the other instructional and support services programs. Includes planning, research, data processing, and human resources.

**Certificate of Participation (COP):** Financial certificates issued that provide capital for payment of principal and interest.

**Chart of Accounts:** A set of accounting codes characterizing transactions throughout the organization's financial systems. It facilitates the consistent coding of transactions for entry into the systems as well as computer manipulation of transaction data.

**Charter School Fund (Fund 11):** This fund is used to account for the financial activities associated with charter schools, which are treated as Component Units of the school district.

**Charter School:** A public school operated independently of the local school board, often with a curriculum and educational philosophy different from the other schools in the system.

**Citizen's Bond Oversight Committee (CBOC):** The Citizen's Bond Oversight Committee was created in January 2007 to monitor the 2006 bond issue and provide an independent review of the bond projects.

**CoCurricular Activities:** School-sponsored activities such as spelling bees, quiz bowls, science fairs, and intramural sports.

**Colorado Department of Education (CDE):** The administrative arm of the Colorado State Board of Education.

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

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

**Combined General Fund:** Used to finance and account for all ordinary operations of the district, including all transactions not accounted for in other funds. Funds included in the Combined General Fund are the General Operating Fund,

## Glossary of Terms (continued)

Charter School Fund, Community School Fund, Athletics Fund, and Technology Fund.

**Commitment:** Funds obligated towards a purchase requisition.

**Community Schools Fund (Fund 19):** The Community Schools Fund is a component of the Combined General Fund. This fund is used to account for the district's educational and enrichment opportunities provided through extended use of BVSD facilities.

**Compensation:** District provided salary and benefits (see definition for benefits). Compensation for most employees is determined through the negotiations or Meet and Confer process.

**Comprehensive Annual Financial Report (CAFR):** 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 CAFR meets these requirements.

**Contingency Reserve:** Monies budgeted in the General Operating Fund for emergencies and other unforeseen events. The contingency reserve is 3 percent of the General Operating Fund expenditures.

**Contract for Services:** District form used to pay individuals not otherwise employed by the district.

**Conversion:** Process of changing dollars to FTE or FTE to dollars.

**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.

**District Accountability Committee (DAC):** DAC operates in accordance with the Legal Guidelines for the Boulder Valley School District Accountability Committee, Board Policy AF-E, and the Colorado Accreditation Program. The board of education, in cooperation with the DAC, (1) establishes an accountability program to measure the adequacy and efficiency of educational programs offered by the district; (2) consults with the DAC to compile school building goals/objectives/plans and (3) reports the district's goals/objectives/plans to improve educational achievement, maximize graduation rates, and increase the ratings for each school's accreditation category to the public.

**District Leadership Team (DLT):** Leadership group of the district comprised of building and central administrators.

**Diversity:** Encompasses the individual and group differences that contribute to the uniqueness of every human being. These differences include, but are not limited to, race, ethnicity, gender, sexual orientation, age, disability and religion.

**Education Excise Tax (EET):** A City of Boulder tax adopted by Ordinance No. 5662 on November 8, 1994. Funds are to be used to promote the development of public educational facilities and services in the City of Boulder.

**Education Process Management System (EPM):** More versatile than a (SIS) Student Information System, an EPM combines multiple data management programs into a single integrated application. Infinite Campus is the EPM System used by BVSD.

**Educational Facilities Master Plan:** The Educational Facilities Master Plan was developed by the Capital Improvement Planning Committee (CIPC) in May 2006 to evaluate the facility needs of the Boulder Valley School District and make recommendations to the board of education.

**Emerging Bilingual (EB):** A student who has a home, primary or first language that is not English and who has not yet achieved proficiency in the English language. In BVSD, a student is identified as EB by meeting both of the following criteria: 1) the parent has filled out a Home



## Glossary of Terms (continued)

Language Survey identifying the significant presence of a language other than English in the home and 2) the student is determined to have limited English proficiency, as measured by the Woodcock-Muñoz Language Survey. Students identified as CLDE continue to be considered CLDE until they have attained English language proficiency.

**Encumbrance:** A commitment within an organization to use funds for a specific purpose. An encumbrance is created when purchasing processes a purchase requisition into a purchase order.

**English Language Development (ELD):** The BVSD program that supports and provides services for the CLDE student. ELD Standards are Alternative Language Arts standards approved by the Colorado Department of Education in April 2005 for English Language Learners. ELD Profile is a BVSD document with essential learning results on continuum for listening, speaking, reading and writing.

**English Language Proficiency (ELP):** A language minority student's level of English language skills in listening, speaking, reading, writing, and comprehension.

**English Language Proficiency Act (ELPA):** A state funded program that provides financial and technical assistance to school districts implementing programs to serve the needs of students whose dominant language is not English.

**Enterprise Resource Planning (ERP):** A suite of software applications that connects all business/administrative processes of an organization. The Lawson Enterprise System integrates the district's HR/Payroll, Finance & Accounting, Budgeting, Procurement, and Fixed Asset processes.

**Equalization, State:** General state aid or support provided to the district under the Public School Finance Act of 1994, as amended.

**Exempt Employees:** Employees not eligible for overtime pay such as administrators, prof-techs, and teachers.

**Expendable Trust Fund:** This fund is provided to account for donations that are received for specific purposes such as scholarships and awards.

**Expenditure Correction:** Process of correcting an account posting error or allocating the cost of a purchase between two or more locations or departments.

**Expenditures:** Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

**Facility Condition Assessment (FCA):** The Facility Condition Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

**Fiduciary Funds:** Asset account held in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

**Fiscal Year:** The twelve-month period of time to which the annual budget applies. All Colorado school districts, by law, must observe a fiscal year that is July 1 through June 30.

**Fixed Asset:** Tangible property with an estimated life of more than one year.

**Food Services Fund (Fund 21):** This fund is used to account for the financial activities associated with the district's school lunch program.

**Free Appropriate Public Education (FAPE):** Section 504 of the Rehabilitation Act of 1973 protects the rights of individuals with disabilities in programs and activities that receive federal financial assistance, including federal funds. A Free Appropriate Public Education means that a child with disabilities will receive the same education as a child without disability or handicap. FAPE can be achieved by giving the child special services, usually written in an Individualized Education Plan (IEP).

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

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

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

## Glossary of Terms (continued)

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

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

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

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

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

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

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

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

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

given for specific purposes or to which specific performance requirements exist, and is generally solicited through a process of written application.

**Health Insurance Fund (Fund 66):** An Internal Service Fund to account for claims and administrative fees of the district's Self-Funded Health Insurance employee benefit program.

**Highly Qualified Teacher:** Section 1119 of the federal No Child Left Behind Act of 2001 (NCLB), requires that all teachers teaching in core-academic content areas meet the requirements for being designated as "Highly Qualified," no later than the end of the 2005-06 school year. Typically, "highly qualified" teachers are licensed & endorsed in the content area in which they are teaching, have completed 24-semester hours in the content area, or have passed the certification test in the content area being taught.

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

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

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

**Individual Education Program (IEP):** A legal document written for students who qualify under the IDEA (Individuals with Disabilities Education Act) that defines the goals and objectives, accommodations and modifications based on the 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

## Glossary of Terms (continued)

(USGBC) to rate environmentally conscious building practices.

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

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

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

**Long-term Debt:** Debt with a maturity of more than one year after the date of issuance.

**Mill Levy:** The rate of taxation. A mill is one-tenth of a cent (\$.001). Mill levies are expressed in dollars per thousand, i.e., one dollar for each \$1,000 of assessed value.

**Multi-Use Outdoor Facilities Assessment (MUOFA):** The Multi-Use Outdoor Facilities Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

**Multi-Tiered System of Support (MTSS):** Multi-Tiered System of Supports (MTSS) is a systemic, continuous-improvement framework in which data-based problem-solving and decision making is practiced across all levels of the educational system for supporting students. MTSS utilizes high quality evidence-based instruction, intervention, and assessment practices to ensure that every student receives the appropriate level of support to be successful.

**NCGA Statement:** National Council on Governmental Accounting's directive on Government Accounting and Financial Reporting Principles.

**New Century Graduate:** The vision of the New Century Graduate is to graduate students in the new century who have the knowledge, skills and personal characteristics that will prepare them for the challenges they will encounter as adults. The steering committee report was completed in May of 2002 and can be found on the district's website.

**No Child Left Behind (NCLB):** The No Child Left Behind Act was signed into law in January 2002. This law reauthorized the Elementary and Secondary Education Act. The new law revised

the framework that Colorado will use to comply with sweeping reforms in education.

**Non-exempt Employees:** Employees eligible for overtime pay on hours worked in excess of 40 hours per week; typically clerical, paraeducators, and service employees.

**Nonexpendable Trust Fund:** This fund accounts for the principle amount received from the Jitsugyo High School Student Exchange Program and the Barbara Carlson Scholarship, and related interest income. The interest portion of the trust is to be used to finance the activities authorized by the trust or scholarship agreement.

**Object:** As specified by the Colorado Department of Education (CDE) Chart of Accounts, the service or commodity obtained as a result of a specific expenditure (what was purchased). There are nine major object categories, each of which is further subdivided. Following are definitions of the object classes and sub-object categories:

0100 Salaries (Regular, Temporary, Overtime, Stipends, Leave)

0200 Employee Benefits (Medicare, PERA, Health, Dental)

0300 Purchased Professional and Technical Services (Auditor, Lawyer, Consultant)

0400 Purchased Property Services (Water and Sewer Services, Repairs, Rentals)

0500 Other Purchased Services (Insurance, Mileage, Postage, Travel, Tuition)

0600 Supplies (Paper, Pencils, Software, Textbooks, Utilities)

0700 Property (Land, Buildings, Equipment, Vehicles)

0800 Other Objects (Dues, Interest, Internal Charge Accounts)

0900 Other Uses of Funds (Redemption of Principal, Transfers)

**110/110:** An employee who retires from the district under PERA benefits may be re-employed for up to 110 days per calendar year) following the date of retirement. Typically 110 days in the first school semester and 110 days in the second.

**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 60):** Established in 2016-17 to account for activity that was authorized with funds made available from the passage of the 2016 Capital Construction,



## Glossary of Terms (continued)

Technology, and Maintenance mill levy approved by voters.

**Other Education:** Jitsugyo High School Exchange Program.

**Other Support Services:** Those activities concerned with providing non-instructional services to students, staff or the community.

**Override Revenues:** A school district can seek authorization from its voters to raise and expend "override" property revenues via an additional mill levy. BVSD held Special Elections in November of 1991, 1998 and 2002 for the amounts of \$7,062,468, \$10,600,000 and \$15,000,000 respectively. The total each year of \$32,662,468 is used to support programs in the General Operating Fund.

**Para-educator:** Classified (non-licensed) employee who generally works with regular or special education students under the direct or indirect supervision of a certified (licensed teacher or nurse) employee to provide extra support for students.

**Parent(s):** Parent, guardian or other persons with legal authority to make educational decisions for children.

**Per Pupil Revenue (PPR):** The equalization funding of a district for any budget year, determined in accordance with the provisions of the Public School Finance Act of 1994, as amended, divided by the funded pupil count of the district for said budget year.

**Performance Indicators:** Selected data that, individually and as a body of evidence, measure performance and achievement.

**Petty Cash:** A small fund of cash kept for reimbursement of incidental expenses of \$200 or less.

**Position Control:** Process by which the Budget Department distributes and maintains staffing allocations.

**Positive Behavior Support (PBS):** Decision-making frameworks for school staff, parents, students, and their communities about their values and behaviors consistent with those values.

**Procurement Card (P-card):** A Visa credit card, issued by the Procurement Department via CitiBank, that provides qualified users in schools and departments with a means for making

allowable low dollar purchases for district business/use.

**Program Compatibility Assessment (PCA):** The Program Compatibility Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

**Program:** A plan of activities and procedures designed to accomplish predetermined objectives. Programs are classified into broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction, Other User, and Reserves.

**Public Employees' Retirement Association (PERA):** PERA administers a cost-sharing multiple-employer defined benefit pension fund and a cost-sharing multiple-employer defined benefit other post-employment benefit (OPEB) fund for district employees.

**Public School Finance Act of 1994, as Amended:** State Legislation creating Title 11, Article 50, of the Colorado Revised Statutes which determines the base revenue of the General Operating Fund of the district. This funding is comprised of property taxes, specific ownership taxes and state equalization support. The Act establishes an allowable mill levy and defines the process for exceeding the allowable amount by an election.

**Pupil Activity Fund:** A fund in which the district maintains central custody of monies held in trust for school sponsored organizations and activities.

**Pupil Count:** A head count of pupils by school and grade level which are enrolled in an education program in BVSD for the State of Colorado as of the school day nearest the Count Day, October 1. The October 1 Pupil Count is used to determine the level of funding that the district will receive from the Colorado School Finance Act and is also used to budget the School Resource Allocation (SRA) and staffing allocations for schools.

**Pupil Enrollment:** The number of pupils enrolled on October 1 during the budget year or the school day nearest to said date, as evidenced by the actual attendance of each pupil prior to said date. This is sometimes referred to as the head count.

**Purchase Order:** Document issued by the Procurement Department to a vendor setting forth products or services to be provided to the district by that vendor. Includes quantities, unit costs, delivery instructions, terms and conditions. Purchase orders are initiated by schools/departments via requisitions created in Lawson.

## Glossary of Terms (continued)

**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.

**Reading Recovery:** Reading Recovery is a highly effective short-term intervention of one-to-one tutoring for low-achieving first graders. The intervention is most effective when it is available to all students who need it and is used as a supplement to good classroom teaching. The goal of Reading Recovery is to dramatically reduce the number of first-grade students who have extreme difficulty learning to read and write and to reduce the cost of these learners to educational systems. Reading Recovery serves the lowest-achieving first graders—the students who are not catching on to the complex set of concepts that make reading and writing possible.

**Referendum C:** In November 2005, Colorado voters passed Referendum C, which temporarily overrides the current TABOR revenue formula that limits annual growth in state revenues to the rate of change of inflation plus population. With no increase to current tax rates, Referendum C allows the state to keep and spend the revenue it collects under current rates for the next five years.

**Revenue:** Funds received, generally from taxes or from a state or federal funding program, which are not loans and which do not cause an increase in a liability account.

**Revolving Account:** Used to account for assets held by the district in a trustee capacity for

individuals, private organizations, other governmental units and/or other funds.

**Risk Management Fund (Fund 18):** This fund provides for the payment of insurance premiums, legal and other associated administrative costs necessary to cover loss or damage to district property and Workers' Compensation claims.

**Salary:** The total amount paid to an individual, before deductions, for personal services rendered while on the payroll of the district.

**School Administrative Support:** Activities concerned with overall administrative responsibility for a school or combination of schools. Includes principals, assistant principals and clerical staff.

**School Improvement Teams (SIT):** School Improvement Teams function as an advisory committee to the school on issues related to school improvement, accreditation and accountability. Roles/responsibilities include: review of accountability reports and involvement in school goals/ planning, budget, safe school plan, and educational programs. A school advisory council is required at each public school under State Statute C.R.S. 22-7-106(1)(a)(4). The school team works to develop and maintain a school and community partnership for the ongoing improvement of public education.

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

**Sheltered Instruction Observation Protocol (SIOP):** BVSD strives to maximize English learning throughout the school day with sheltered content instruction outside the CLDE classroom setting. SIOP is a model for teachers to follow for lesson planning & implementation that provides English learners with access to grade level content standards.

**Special Education Advisory Committee (SEAC):** The mission of the Special Education Advisory Committee is to support and promote quality education services for children in an environment that accepts the diversity of each student as a valued member of a community of learners. Within this framework the committee sets and accomplishes goals relative to its mission. The committee also serves to assist, consult with and advise the Director of Special Education on all aspects of special education programming and services.

## **Glossary of Terms** (continued)

**Special Education Program (SPED):** A special curriculum consisting of courses and other provisions which are different from or provided in addition to those provided in the usual school program and are provided for exceptional pupils by specially qualified personnel.

**Special Reporting Element (SRE):** Special Reporting Element is used in the Chart of Accounts to designate broad categories of expense. Also see: Co Curricular Activities, Other Education, Student Support Services, Instructional Staff Support, General Admin Support, School Admin Support, Central Support Services, Other Support Services.

**Specific Ownership Tax:** An annual tax imposed upon each taxable item of certain classified personal property such as motor vehicles. The tax is computed by the County Clerk in accordance with state schedules applicable to each sale of personal property.

**Stability Rate:** The stability rate is the percentage of students enrolled in the school as of February 1st who were also enrolled in the school during the previous October student count.

**State Fiscal Stabilization Fund -**The State Fiscal Stabilization Fund (SFSF) program is a new one-time appropriation of \$53.6 billion under the *American Recovery and Reinvestment Act of 2009 (ARRA)*. Of the amount appropriated, the U. S. Department of Education will award governors approximately \$48.6 billion by formula under the SFSF program in exchange for a commitment to advance essential education reforms to benefit students from early learning through post-secondary education, including: college- and career- ready standards and high-quality, valid and reliable assessments for all students; development and use of pre-K through post-secondary and career data systems; increasing teacher effectiveness and ensuring an equitable distribution of qualified teachers; and turning around the lowest-performing schools.

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

**Student Activity Account:** A school-based checking account used to track receipts and disbursements for student activities such as Yearbook, French Club, Student Council, Band, etc.

**Student Support Services:** Activities designed to assess and improve the well-being of students and to supplement the teaching process. Examples include counseling, health, occupational therapy, and social work.

**Supplant:** To displace and substitute for another. For example, federal grant funds shall supplement but not supplant non-federal funds.

**Supplies:** Consumable material used in the operation of the school district including fuel and natural gas, food, textbooks, paper, pencils, office supplies, custodial supplies, maintenance materials and software.

**Support Services Programs:** Those activities which facilitate and enhance instruction. Support services include school-based and general administrative functions and centralized operations for the benefit of students, instructional staff, other staff, and the community.

**TABOR Amendment (Emergency Reserve):** Section 20, Article X of the Colorado Constitution requires the set-aside of three percent of defined, planned spending that cannot be used to address revenue shortfalls, salary or fringe benefit increases, or other economic conditions.

**Taxes, Ad Valorem:** Taxes levied on the assessed valuation of real and personal property which, within legal limits, determine the amount to be raised for school purposes. The district establishes the ad valorem taxes to be raised by certifying the mill levies to Boulder and Gilpin Counties. Each county treasurer collects property taxes and remits its share to the district. The County Treasurers receive payment for the service. See Treasurer's Fees.

**Technology Fund (Fund 15):** This fund includes the expenditures for a four-year computer replacement program and provides training and software as needed. These funds were approved by voters in the November 1, 2005 election.

**Tools of Inquiry for Equitable Schools (TIES):** This process provides a framework to address the district goals of achievement, equity and organizational climate. It provides tools for inquiry and data-driven analysis.

**Total Program:** Annual funding, or Total Program Funding, is provided to school districts via the Public School Finance Act of 1994. Funding is based on an annual October 1 pupil count. For each pupil funded in the October 1 pupil count, the per pupil formula that calculates Total

## **Glossary of Terms** (continued)

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.

**Trust and Agency Funds (Funds 71, 72 & 73):**

These funds are used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governmental units and/or other funds. The Fiduciary Funds consist of the Expendable Trust Fund, Nonexpendable Trust Fund, and the Agency Fund.

**Tuition Based Preschool Fund (Fund 23):** This fund is provided to account for the monies associated with the operation of tuition-based preschool programs, including Community Montessori preschool and Colorado Preschool Program peers.

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

**Voice over Internet Protocol (VoIP):** A telephone communications system that utilizes the internet rather than regular telephone lines.

**W-9:** IRS form to request a taxpayer identification number.

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

## Acronym Reference

<b>ACT</b>	American College Testing	<b>CLIP</b>	Collaborative Literacy Intervention Project
<b>ADA</b>	Americans with Disabilities Act	<b>COLA</b>	Cost of Living Adjustment
<b>ADE</b>	Automatic Data Exchange	<b>COP</b>	Certificate of Participation
<b>ADHD</b>	Attention Deficit Hyperactivity Disorder	<b>COSPRA</b>	Colorado School Public Relations Association
<b>ALPS</b>	Advanced Learning Plans	<b>COTA</b>	Certified Occupational Therapist Asst.
<b>AP</b>	Advanced Placement	<b>CPP</b>	Colorado Preschool Program
<b>AR</b>	Area Representative	<b>CRS</b>	Colorado Revised Statutes
<b>ARRA</b>	American Recovery and Reinvestment Act	<b>CSAP</b>	Colorado Student Assessment Program
<b>ASBO</b>	Association of School Business Officials International	<b>CTE</b>	Career & Technical Education
<b>ASD</b>	Autism Spectrum Disorder	<b>DAC</b>	District Accountability Committee
<b>AVID</b>	Advancement via Individual Determination	<b>DIMC</b>	District Instructional Media Center
<b>AYP</b>	Adequate Yearly Progress	<b>DLT</b>	District Leadership Team
<b>BCSIS</b>	Boulder Community School of Integrated Studies	<b>DPC</b>	District Parent Council
<b>BOE</b>	Board of Education	<b>ECEA</b>	Exceptional Children's Educational Act
<b>BVCU</b>	Boulder Valley Credit Union	<b>EET</b>	Education Excise Tax
<b>BVEA</b>	Boulder Valley Education Association	<b>ELA</b>	English Language Acquisition
<b>BVEOP</b>	Boulder Valley Educational Office Professionals	<b>ELD</b>	English Language Development
<b>BVPA</b>	Boulder Valley Paraeducators Association	<b>ELP</b>	English Language Proficiency
<b>BVSD</b>	Boulder Valley School District	<b>ELPA</b>	English Language Proficiency Act
<b>BVSEA</b>	Boulder Valley Service Employees Association	<b>ELR</b>	Essential Learning Results
<b>BVSSC</b>	Boulder Valley Safe Schools Coalition	<b>ERP</b>	Enterprise Resource Planning
<b>CABE</b>	Colorado Association for Bilingual Education	<b>FBLA</b>	Future Business Leaders of America
<b>CAFR</b>	Comprehensive Annual Financial Report	<b>FCA</b>	Facility Condition Assessment
<b>CASB</b>	Colorado Association of School Boards	<b>FAQ</b>	Frequently Asked Questions
<b>CASE</b>	Colorado Association of School Executives	<b>FAST</b>	Families & Schools Together
<b>CBLA</b>	Colorado Basic Literacy Act	<b>FEP</b>	Fully English Proficient
<b>CBOC</b>	Citizen's Bond Oversight Committee	<b>FOSS</b>	Full Option Science System
<b>CCC</b>	Curriculum Coordinating Council	<b>FRL</b>	Free and Reduced Lunch
<b>CDE</b>	Colorado Department of Education	<b>FRS</b>	Family Resource School
<b>CELA</b>	Colorado English Language Assessment	<b>FTE</b>	Full Time Equivalent
<b>CHSAA</b>	Colorado High School Activities Association	<b>GAAP</b>	Generally Accepted Accounting Principals
<b>CIPC</b>	Capital Improvement Planning Committee	<b>GASB</b>	Governmental Accounting Standards Board
<b>CLDE</b>	Culturally & Linguistically Diverse Education	<b>GFOA</b>	Government Finance Officers Association
		<b>GT</b>	Gifted and Talented
		<b>GT DAC</b>	GT District Advisory Committee
		<b>HRD</b>	Human Resource Department
		<b>IB</b>	International Baccalaureate
		<b>IC</b>	Infinite Campus



## Acronym Reference (continued)

<b>IDEA</b>	Individuals with Disabilities Education Act
<b>IDEIA</b>	Individuals with Disabilities Education Improvement Act
<b>IDI</b>	Intercultural Development Inventory
<b>IEP</b>	Individual Educational Program
<b>ILP</b>	Individual Literacy Plan
<b>IR</b>	Interdisciplinary Resource
<b>IT</b>	Information Technology
<b>LEA</b>	Local Educational Agency
<b>LEED</b>	Leadership in Energy and Environmental Design
<b>LEP</b>	Limited English Proficient
<b>LLL</b>	Life Long Learning
<b>LLSS</b>	Literacy & Language Support Services
<b>MEACC</b>	Multi Ethnic Action Community Committee
<b>MEEAC</b>	Multi Ethnic Education Action Committee
<b>MTSS</b>	Multi-Tiered System of Support
<b>MUOFA</b>	Multi-Use Outdoor Facilities Assessment
<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>PAM</b>	Parents as Mentors
<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>PPP</b>	Parent Professional Partnership
<b>PPR</b>	Per Pupil Revenue
<b>PYPPIB</b>	Primary Years Program International Baccalaureate
<b>R2A</b>	Read to Achieve
<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>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>TEC</b>	Technical Education Center
<b>TOSA</b>	Teacher on Special Assignment
<b>YRBS</b>	Youth at Risk Behavior Survey

