NOTICE OF REGULAR MEETING AND AGENDA



June 9, 2021

Educational Services Center 395 South Pratt Parkway Longmont, Colorado 80501

Joie Siegrist, President, Board of Education

Dr. Don Haddad, Superintendent of Schools

DISTRICT VISION STATEMENT

To be an exemplary school district which inspires and promotes high standards of learning and student well-being in partnership with parents, guardians and the community.

DISTRICT MISSION STATEMENT

To educate each student in a safe learning environment so that they may develop to their highest potential and become contributing citizens.

ESSENTIAL BOARD ROLES

Guide the superintendent Engage constituents Ensure alignment of resources Monitor effectiveness Model excellence

BOARD MEMBERS

John Ahrens, Secretary
Jim Berthold, Member
Chico Garcia, Member
Dr. Richard Martyr, Member
Paula Peairs, Vice President
Karen Ragland, Treasurer &
Asst Secretary
Joie Siegrist, President

1. CALL TO ORDER:

6:00 pm Regular Business Meeting

2. ADDENDUMS/CHANGES TO THE AGENDA:

- 3. AUDIENCE PARTICIPATION:
- 4. VISITORS:
 - Superintendent Excellence in Education Award
- 5. SUPERINTENDENT'S REPORT:
- 6. REPORTS:
 - 1. Finance and Audit Committee Update
 - 2. Public Hearing of Superintendent's Proposed FY22 Budget-All Funds

7. CONSENT ITEMS:

- 1. Approval: Staff Terminations/Leaves
- 2. Approval: Staff Appointments
- 3. Approval: Approval of Minutes for the May 12, 2021 Regular Meeting, the May 19, 2021 Study Session, and the May

26, 2021 Regular Meeting

- 4. Approval: Approval of 2021-2022 Fuel Purchases
- 5. Approval: Approval of Recommendation to Hire Dean of Students

for Centennial Elementary School

6. Approval: Approval of Recommendation to Hire Dean of Students

for Eagle Crest Elementary School

8. ACTION ITEMS:

1. Recommendation: Approval of ESSER II Supplemental Funds for

Special Education

2. Recommendation: Approval of the 2021-22 Negotiated Agreement

with the St. Vrain Valley Education Association

9. DISCUSSION ITEMS:

10. ADJOURNMENT:

NOTICE OF REGULAR MEETING AND AGENDA



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Asst Secretary
Joie Siegrist, President

Board of Education Meetings: Held at 395 South Pratt Parkway, Board Room, unless otherwise noted:

Wednesday, June 23 5:30 pm May Financials

6:00 pm Regular Meeting

Wednesday, August 11 6:00 pm Regular Meeting

MEMORANDUM

DATE: June 9, 2021

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Finance and Audit Committee Update

Strategic Priority – Strong District Finances, Outstanding Communication

and Collaboration with Community and Corporate Partners

PURPOSE

To provide the Board of Education with a report from the Finance and Audit Committee.

BACKGROUND

The primary function of the Finance and Audit Committee (FAC) is to assist the Board in fulfilling its financial oversight responsibilities to the public (parents and taxpayers). This Committee reviews financial information provided by the District, reviews the District's financial systems and associated internal controls, reviews the projected and amended budget, and reviews the District's auditing, accounting, and financial reporting processes. Heather Parrish, Chairperson, will be present at the meeting to answer questions related to the following:

Overview of Work Accomplished: 2020-2021 School Year

The purpose of this committee is to assist the Board in providing independent oversight in relation to:

- Financial reporting process
- Internal control systems
- Budget
- Annual audit
- Charter school financial data
- Oversight of Internal Auditor
- Investment Goals and Strategies

Internal Auditor

Due to COVID-19 safe distancing restrictions, in person desk reviews have not occurred during the 2020-2021 school year.

- An online training module (via PublicSchoolWorks) continues to be the tool used to communicate and test staff members' understanding of safe cash handling processes. Other investigations are completed as required, including:
 - Reviewing the frequency of deposits to ensure timely deposit of collected funds
 - Reviewing purchasing card transactions for compliance with the District's pCard guidelines, including intentionally manipulating or splitting transactions to avoid hitting single purchase limits and/or other purchasing requirements
 - Budget Performance Report
 - Fund 23 (student activity) account monitoring
 - Out of pocket transactions
- Participation in a quarterly roundtable discussion with school district professionals in Colorado to discuss best practices related to internal audit and risk.
- Other process improvements as needed.

Parent Organization Interface

Maintain a database of the parent organizations' board of directors which includes contact information.

- On June 24, 2020, Board Policies KBE & KBE-R were revised to eliminate the Option 1 parent group type. There are now two choices: Option A and Option B (formerly known as parent group option 2 and option 3, respectively).
- ❖ According to District Board Policy KBE-R, external assessments by an experienced accounting professional are to be completed at least once every three years. There are 23 out of 36 parent organizations who have had the external assessment completed and are in compliance with the requirement. The other PTOs have been contacted and requested that this assessment be completed.
- Virtual Annual Workshop A virtual workshop was held this year, via the Webex platform, and a recording of that event was shared with the Parent Organizations for reference. The panelists included: Dr. Richard Martyr, SVVSD Board Member; John Chmil, Attorney for Lyons Gaddis; Greg Fieth, CFO; Shelly Allen, Nutrition Services; and Michelle Phelan, Community Liaison with the St. Vrain Valley Schools Education Foundation. The workshop helped to ensure all Option A parent organizations have required insurance policies and certificates on file.
- The self-assessment checklists for Option A organizations are required to be completed each year. Requiring the self-assessment be completed will help the new board be assured all federal, state and District requirements have been completed.

Continuing Education

To gain a better understanding of processes that affect the financial statements, the Finance and Audit Committee requested presentations by key stakeholders of the following programs/processes:

- Fixed Assets and Long-Term Debt
- Data Pipeline and Charter Schools
- October Count Update
- Update from Superintendent
- Time Card System RFP
- Assessment Update
- Budgeting
- Monthly Financial Reporting

Engagement and Interaction with Outside Auditors

- Second year with new auditing firm CliftonLarsonAllen (CLA).
- CLA presented a report to the Committee on October 26th and to the Board on October 28th, 2020. CLA reported the following: pre-COVID versus post-COVID workflow and internal control environments were different and had to be evaluated as part of the audit team's risk assessment; a clean opinion was (anticipated to be) issued, the single audit report was delayed and (would be) separately issued; one audit adjustment related to a lease was made; and, a property tax recognition one-year policy change was implemented during the fiscal year.
- ❖ The Comprehensive Annual Financial Report was presented to and accepted by the District's Board of Education on November 11, 2020.
- CLA provided an unmodified opinion on the District's financial statements for the year ended June 30, 2020.
- ❖ The addendum (related to pandemic relief federal funding) of the Office of Management and Budget's 2020 compliance supplement was not released until December 22, 2020. Therefore, the single audit report could not be included in the Comprehensive Annual Financial Report. A separate single audit report was issued January 25, 2021, and accepted by the District's Board of Education on February 10, 2021.

Comprehensive Annual Financial Report

- Unmodified opinion from CliftonLarsonAllen.
- Financial Statements present fairly, in all material aspects.
- The District submitted its FY20 Comprehensive Annual Financial Report to the Association of School Business Officials (ASBO) for the Certificate of Excellence in Financial Reporting and qualified for the 17th consecutive year.
- ❖ The District also submitted its FY20 Comprehensive Annual Financial Report to the Government Finance Officers Association (GFOA) for the Certificate of Achievement for Excellence in Financial Reporting. If awarded, this would be the 17th consecutive year.

Single Audit

Two major programs were tested in FY20: Coronavirus Relief Funds (CRF) and the Title I Grants to Local Education Agencies. No findings, no material weaknesses, and no significant deficiencies were identified. ❖ The single audit report was issued separately from the Comprehensive Annual Financial Report on January 25, 2021 and accepted by the Board on February 10, 2021.

Budget

- ❖ The FY21 Amended Budget was presented to the FAC on January 25, 2021 and adopted by the Board of Education on January 27, 2021.
- ❖ The FAC reviewed the Proposed FY22 Budget on May 24, 2021. The Board of Education reviewed the Proposed FY22 Budget on May 26, 2021.

Other Key Focus Items

- ❖ Handling of COVID-19 Pandemic
- Urban Renewal Agreements
- Mill Levy Certification Update
- Long Term Debt
- ❖ Redeeming and Discharging 2010A Bonds (Savings of \$1.5 M)

MEMORANDUM

DATE: June 9, 2021

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Public Hearing of the Superintendent's Proposed Budget—All Funds, for

Fiscal Year 21-22

Strategic Priority – Strong District Finances

PURPOSE

To provide the Board of Education with the Superintendent's Proposed Budget--All Funds, for Fiscal Year 21-22, and conduct the Public Hearing.

BACKGROUND

The Proposed Fiscal Year 21-22 Budget was introduced to the Board of Education on May 26, 2021. Tony Whiteley, Executive Director of Budget and Finance, will present a brief overview of the Proposed Fiscal Year 21-22 Budget, answer questions from Board members, and then the Board will conduct a Public Hearing. The final budget adoption is scheduled for June 23, 2021. This timing complies with all the rules and regulations of the State of Colorado.

ST. VRAIN VALLEY SCHOOLS

academic excellence by design

St. Vrain Valley School District RE-1J Longmont, Colorado

Boulder, Broomfield, Larimer and Weld Counties

SUPERINTENDENT'S ADOPTED BUDGET

2022 Fiscal Year July 1, 2021 - June 30, 2022

> May 26, 2021 (Introduction) June 9, 2021 (Public Hearing)

> > www.svvsd.org

"Our mission is to educate each student in a safe learning environment so that they may develop to their highest potential and become contributing citizens."



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

SUPERINTENDENT'S ADOPTED BUDGET For the Year Ending June 30, 2022

TABLE OF CONTENTS

introd	suction	
	Superintendent's Budget Message·····	
	Appropriation Resolution	
	Executive Budget Summary by Fund	
	Strategic Priorities Hierarchy	
	Board of Education	
	District Leadership Staff	
	Finance Department	
	Organizational Chart·····	
	District Schools and Programs·····	
	District Schools and Programs	
	District Map·····	
	Student Enrollment by School	
	Budget Information	
	Budget Development Process	
	Property Tax Funding	24
Finan	cial Section - General Fund	
	Fund 10 - General Fund······	
	Summary of General Fund Revenues and Expenditures	
	Summary of Revenues by Source and Expenditures by Activity	30
	Summary of Revenues by Source and Expenditures by Object	31
	Schedule of General Fund Revenues	
	Expenditures by Activity and Object	
	Expenditure Analysis by Activity	35
	Expenditure Analysis by Object	36
	Instructional Materials and Supplies	37
	2008 and 2012 Mill Levy Override Summary	38
	Total Program Funding	39
Financ	Charter School Allocations	40
Finan	cial Section - All Other Funds	
	Fund 18 - Risk Management Fund	41
	Fund 19 - Colorado Preschool Program Fund	43
	Fund 21 - Nutrition Services Fund	44
	Fund 22 -Governmental Designated Purpose Grants Fund	45
	Fund 23 - Student Activities Special Revenue Fund	47
	Fund 27 - Community Education Fund	50
	Fund 29 - Fair Contributions Fund	52
17	Fund 31 - Bond Redemption Fund	53

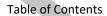


ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

SUPERINTENDENT'S ADOPTED BUDGET For the Year Ending June 30, 2022

TABLE OF CONTENTS

Fund 41 - Bui	ding Fund	,	57
	ital Reserve Fund		
	Insurance Fund		
Summary Budget Rep			
Summary Bud	lget Reports·····		61
Consolidated	Budget Summary		62
Operating Fu	nds		63
·			
	olidated Summary		







SUPERINTENDENT'S BUDGET MESSAGE

Date: June 9, 2021

TO: Board of Education and Citizens of the St. Vrain Valley School District

This St. Vrain Valley School District General Fund budget, together with the budgets for other funds for Fiscal Year 2022, is the current expenditure plan for all funds generated through local, state and federal sources, commencing July 1, 2021 and extending through June 30, 2022. This document includes financial, budgetary, and program information that we believe will provide the user with a better understanding of the District's operations. Financial negotiations with the St. Vrain Valley Education Association (SVVEA) were successful. Therefore, the accompanying General Fund budget has been prepared showing the adjustments to compensation as agreed to with the SVVEA.

The General Fund budget appropriation for 2021-22 is \$499,059,385, which includes appropriated expenditures of \$357,417,556 and fund balance of \$141,641,829.

The following summary provides appropriated expenditures by fund, including appropriated District reserves. Additional detailed information summarized by fund, operating activity, individual school, and department, as well as other pertinent information is included in the accompanying financial budget document.

			Appropriated		Total
		Appropriated	Surplus and	Αį	ppropriations
	4	Expenditures	Fund Balance	(To	tal Resources)
Operating Funds	7				
General Fund	\$	357,417,556	\$ 141,641,829	\$	499,059,385
Capital Reserve Capital Projects Fund		9,752,752	4,197,277		13,950,029
Fair Contributions for Public School Sites Fund	\neg	2,025,000	8,618,505		10,643,505
Nutrition Services Fund		11,375,300	 1,029,492		12,404,792
Governmental Designated Purpose Grant Fund		15,005,483	-		15,005,483
Risk Management Fund		4,774,543	7,488,567		12,263,110
Student Activities Special Revenue Fund		6,760,000	6,835,298		13,595,298
Self Insurance Fund		25,895,520	 12,080,466		37,975,986
Sub-Total - General Student Population		433,006,154	181,891,434		614,897,588
Colorado Preschool Program Fund		1,524,341	625,234		2,149,575
Community Education Fund		4,537,277	 2,385,575		6,922,852
Sub-Total - Operating Funds		439,067,772	184,902,243		623,970,015
Other Funds					
Bond Redemption Fund		57,686,846	83,670,142		141,356,988
Building Fund		65,000	 32,865,874		32,930,874
Grand Total	\$	496,819,618	\$ 301,438,259	\$	798,257,877



The 2022 fiscal year budgets of the St. Vrain Valley School District will provide instructional and support services for a student body membership of approximately 32,000 students.

The program budgeting process is based primarily upon the Board-adopted Mission Statement, the District's Strategic Priorities and the goals set by the District's Board of Education.

All final revenues and expenditures are within current limitations established by Colorado Revised Statutes and the TABOR Amendment.

The annual budget development is a cooperative effort between the St. Vrain Valley District's Board of Education, staff, and community. We continue to appreciate the time and support provided by those contributing to the process, especially the Finance and Audit Committee. We invite further participation of anyone interested in helping provide a high quality education for our children.

Respectfully,

<signature on file>

Don Haddad, Ed.D. Superintendent of Schools





APPROPRIATION RESOLUTION

Be it resolved by the Board of Education of St. Vrain Valley School District RE-1J in Boulder, Weld, and Larimer Counties and the City and County of Broomfield that it hereby appropriates the amounts shown in the following schedule to each fund for the ensuing fiscal year beginning July 1, 2021, and extending through June 30, 2022, and adopts the budgets related thereto.

Be it further resolved that the Board authorizes the use of a portion of beginning fund balance for the funds indicated in the following schedules, the use of which will not lead to an ongoing deficit in those funds.

			Appropriated		Total	
		Appropriated	Surplus and	Appropriations		
		Expenditures	Fund Balance	(Total Resource		
Operating Funds						
General Fund	\$	357,417,556	\$ 141,641,829	\$	499,059,385	
Capital Reserve Capital Projects Fund		9,752,752	4,197,277		13,950,029	
Fair Contributions for Public School Sites Fund		2,025,000	8,618,505		10,643,505	
Nutrition Services Fund		11,375,300	1,029,492		12,404,792	
Governmental Designated Purpose Grant Fund		15,005,483	-		15,005,483	
Risk Management Fund		4,774,543	7,488,567		12,263,110	
Student Activities Special Revenue Fund		6,760,000	6,835,298		13,595,298	
Self Insurance Fund		25,895,520	12,080,466		37,975,986	
Sub-Total - General Student Population	7	433,006,154	181,891,434		614,897,588	
Colorado Preschool Program Fund	47	1,524,341	625,234		2,149,575	
Community Education Fund		4,537,277	2,385,575		6,922,852	
Sub-Total - Operating Funds		439,067,772	184,902,243		623,970,015	
Other Funds						
Bond Redemption Fund	┫	57,686,846	83,670,142		141,356,988	
Building Fund		65,000	32,865,874		32,930,874	
Grand Total	\$	496,819,618	\$ 301,438,259	\$	798,257,877	

Date of the adoption of the budgets	June 23, 2021
Signature - President of the Board	

Appropriation Resolution 6



EXECUTIVE BUDGET SUMMARY BY FUND

While the appropriations resolution above represents the total resources available to the district, it does not reflect the current year spending plan. The following Executive Budget Summary by Fund presents a snapshot of the budgeted changes to fund balance for each fund based on the anticipated revenues and expenditures as contained within each of the individual fund budgets. Details on each fund budget can be found in the accompanying financial document.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J ADOPTED BUDGET SUMMARY BY FUND FISCAL YEAR ENDING JUNE 30, 2022

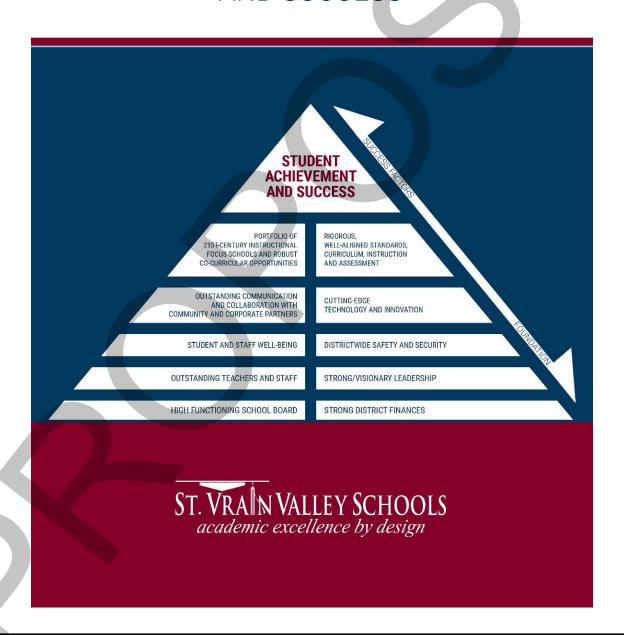
		Proj.				
		Beginning	Budgeted	Budgeted	Surplus/	Ending
		Fund Balanc	e Revenues	Expenditures	(Spend-Down)	Fund Balance
Fund #	Fund	7/1/21				6/30/22
10	General Fund	\$ 141,641,82	9 \$ 357,417,556	\$ 382,817,004	\$ (25,399,448)	\$ 116,242,381
18	Risk Management	7,488,56	7 4,774,543	6,774,543	(2,000,000)	5,488,567
19	Colorado Preschool Program	585,24	3 1,564,332	1,524,341	39,991	625,234
21	Nutrition Services	1,029,49	2 11,375,300	11,506,000	(130,700)	898,792
22	Designated Grants	-	15,005,483	15,005,483	-	-
23	Student Activities Special Rev.	6,675,29	6,920,000	6,760,000	160,000	6,835,298
27	Community Education	2,385,57	5 4,537,277	4,768,128	(230,851)	2,154,724
29	Fair Contributions	8,525,50	5 2,118,000	2,025,000	93,000	8,618,505
31	Bond Redemption	72,447,47	68,909,512	57,686,846	11,222,666	83,670,142
41	Building Fund	32,865,87	4 65,000	30,130,874	(30,065,874)	2,800,000
43	Capital Reserve	4,197,27	7 9,752,752	12,500,156	(2,747,404)	1,449,873
65	Self Insurance	12,080,46	5 25,895,520	29,164,666	(3,269,146)	8,811,320
Total		\$ 289,922,60	\$ 508,335,275	\$ 560,663,041	\$ (52,327,766)	\$ 237,594,836



ST. VRA N VALLEY SCHOOLS academic excellence by design

STRATEGIC PRIORITIES HIERARCHY

STRATEGIC PRIORITIES FOR STUDENT ACHIEVEMENT AND SUCCESS



Strategic Priorities Hierarchy



BOARD OF EDUCATION



Joie Siegrist, President
District A
2012 - 2023



Karen Ragland, Treasurer and Assistant Secretary District B 2017 - 2021



Jim Berthold, Member
District C
2019 - 2023



John Ahrens, Secretary
District D
2013 - 2021



Richard Martyr, Member
District E
2015 - 2023



Paula Peairs, Vice President

District F

2013 - 2021



Chico Garcia, Member
District G
2019 - 2023

Board of Education 9



DISTRICT LEADERSHIP



Don Haddad, Ed.D.Superintendent of Schools

Superintendent's Cabinet



Jackie Kapushion, Ed.D. Deputy Superintendent and Area 1



Mark Mills Assistant Superintendent Area 2



Dina Perfetti-Deany Assistant Superintendent Area 3



Bryan Krause Assistant Superintendent Area 4



Greg FiethChief Financial Officer



Brian LamerAssistant Superintendent of Operations



Michelle Bourgeois Chief Technology Officer



Todd Fukai
Assistant Superintendent
of Human Resources



Johnny Terrell
Assistant Superintendent
of Student Services



Kerri McDermid Chief Communications and Global Impact Officer



Diane Lauer, Ed.D.Assistant Superintendent of Priority Programs and Academic Support



Patty Quinones
Assistant Superintendent
of Innovation



Kahle Charles
Assistant Superintendent
of Assessment and Curriculum

District Leadership 10



FINANCIAL SERVICES DEPARTMENT

The budget office is part of the district's Financial Services Department, led by Greg Fieth, Chief Financial Officer. The focus of the department is to maximize the effective use of District assets towards improving student achievement and well-being.

The Financial Services Department is responsible for the following operations:

- Develop, implement and monitor the District's annual budget
- Provide internal controls and safeguards of all District assets
- Maintain complete and accurate records of all financial transactions
- Prepare financial reports, including the District's Comprehensive Annual Financial Report
- Account for the receipt and disbursement of all District Funds
- Manage the District's daily cash flow and investment portfolio
- Prepare account payable checks and administer purchasing card program
- Manage the District's payroll functions
- Maintain controls with tax-sheltered retirement plan providers and monitor to assure compliance
- Train and support District staff to assure compliance with all financial policies and procedures
- Maintain contracts with each of the District charter schools and provide support to ensure compliance with State and District requirements
- Provide Training to District parent/teacher organizations

Budget Personnel



Tony Whiteley, CPA

Executive Director of Budget and Finance
whiteley_anthony@svvsd.org



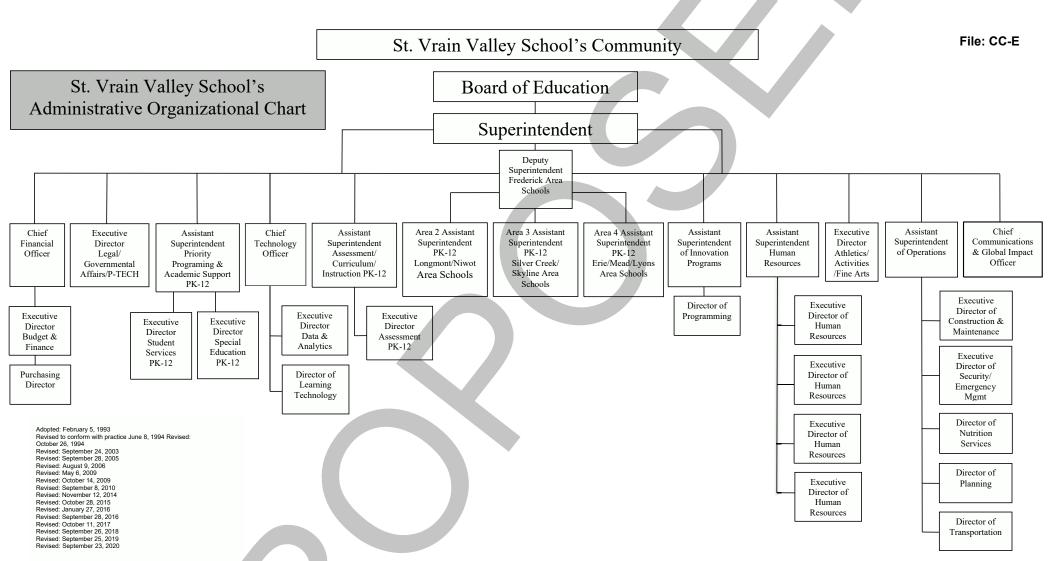
Sandy Tams

Budget and Finance Analyst
tams_sandra@svvsd.org

Financial Services Department

395 S. Pratt Parkway Longmont, CO 80501

Phone: 303-682-7203 Fax: 303-682-7343



Statement of Purpose

The leadership structure of the St. Vrain Valley School District represents a systems approach to student, teacher and staff achievement and well-being. This structure is designed to maximize organizational performance and optimize resources dedicated to the alignment of standards, curriculum, instruction and assessment, as well as technology, professional development, communications, and partnerships with business and industry, post-secondary institutions, parents and other stakeholders.



The St. Vrain Valley School District is projected to serve 31,672 PreK-12 students in 55 schools spread out over 411 square miles. These schools include 1 Preschool, 25 Elementary Schools, 3 K-8 schools, 8 Middle Schools, 1 Middle/Senior High School, 7 Traditional High Schools, 1 Alternative High School, 2 Online Schools, 1 Homeschool Enrichment School and 6 Charter Schools.

The district has 3 centers that serve students in specialized programs while the students also attend their neighborhood schools. These are the Career Elevation and Technology Center, the Innovation Center and Main Street School.

In addition to PreK-12 education, St. Vrain Valley School District provides many opportunities for students to obtain postsecondary education through programs such as Concurrent Enrollment at area colleges and universities, AP Classes and Industry Certifications.



St. Vrain Valley Schools Innovation Center



Erie Feeder

The Erie feeder system covers the Town of Erie and its surround area, mostly in Weld County.

- Black Rock Elementary
- Erie Elementary
- Grand View Elementary
- · Highlands Elementary
- · Red Hawk Elementary
- Soaring Heights PK-8
- Erie Middle
- · Erie High

Frederick Feeder

The Frederick High feeder system covers the towns of Firestone, Frederick, and Dacono in Weld County and their surrounding areas.

- SPARK! Discovery Preschool
- Centennial Elementary
- Legacy Elementary
- Prairie Ridge Elementary
- Thunder Valley K-8
- Coal Ridge Middle
- · Frederick High

Longmont Feeder

The Longmont High feeder system covers Northwest Longmont, the town of Hygiene and areas to the North of the towns, all in Boulder County.

- Central Elementary
- Hygiene Elementary
- Mountain View Elementary
- Northridge Elementary
- Sanborn Elementary
- Longs Peak Middle
- Westview Middle
- Longmont High

Lyons Feeder

The Lyons feeder system covers the town of Lyons and the surrounding area in Boulder County and extends to the north into Larimer County.

- Lyons Elementary
- · Lyons Middle/Senior High

Mead Feeder

The Mead High feeder system covers the town of Mead and the surrounding area in Weld County as well as the northeast corner of Boulder County.

- Mead Elementary
- Mead Middle
- Mead High



Niwot Feeder

The Niwot High feeder system covers south Longmont, the town of Niwot and the surrounding area primarily in Boulder County.

- Burlington Elementary
- Indian Peaks Elementary
- Niwot Elementary
- · Sunset Middle
- Niwot High

Skyline Feeder

The Skyline High feeder system generally covers Eastern Longmont in Boulder County.

- Alpine Elementary
- Columbine Elementary
- Fall River Elementary
- Rocky Mountain Elementary
- Timberline PK-8 School
- Trail Ridge Middle
- · Skyline High

Apex Homeschool Program

The Apex Homeschool Program provides classes to supplement and support the education that students receive from their parents at home. The program is located in Longmont and serves K-12 students from throughout the district.

Silver Creek Feeder

The Silver Creek High feeder system covers southwest Longmont, and the area to the southwest of town in Boulder County.

- Blue Mountain Elementary
- Eagle Crest Elementary
- Longmont Estates Elementary
- · Altona Middle
- Silver Creek High

Charter Schools

Charter schools are semi-autonomous schools operating under the oversite of the district.

- Aspen Ridge Preparatory School
- · Carbon Valley Academy
- Firestone Charter Academy
- Flagstaff Academy
- St. Vrain Community Montessori School
- Twin Peaks Charter Academy

New Meridian High School

New Meridian High School (formerly Old Columbine High School), an alternative High School that serves high school students from throughout the district, is located at our Global Acceleration Campus. New Meridian is a small structured school that allows student to earn credits on a quarterly basis and provides additional opportunities for developing the social skills needed to positively contribute to the community.



St. Vrain Virtual High School

St. Vrain Virtual High School (formerly St. Vrain Online Global Academy) serves 9-12 graders throughout the district. The program allows students the flexibility of completing their coursework at the time of their choice while having the benefit of local teachers in classrooms located at the Global Acceleration Campus to provide additional support and assistance.

St. Vrain LaunchED Virtual Academy

LaunchED was established in 2020 as an online instructional program to provide an option for students with health concerns or other special circumstances that prevented them from attending school in person. In FY22, LaunchED will become a fully-accredited online school available to all district students from grades K-12. The online classes are taught by St. Vrain Valley School District staff, utilizing District curriculum and incorporating a variety of high-quality academic and curricular resources. LaunchED classes align with Colorado Academic Standards and District expectations for each grade level K-12.

Innovation Center

The Innovation Center (IC) is in Longmont and serves high school students from throughout the district in programs that provide experiential opportunities that focus on designing and engineering technology solutions for industry and community partners. The Innovation Center was created to provide professional STEM experiences through industry partnerships and paid work for students. In addition to multiple programs for obtaining post secondary credit, IC offers the following programs and certifications:

- Aeronautics
- Bioscience
- Entrepreneurship
- IC Studios
- Independent Study
- Innovation Technologies
- Robotics and Computer Science
- Capstone and College Credit Opportunities
- Teaching (P-TEACH)
- * Apple Certified Technician
- * Intro to Cybersecurity Microsoft Security Fundamentals
- * CompTIA A+ Software Certification
- * CompTIA A+ Hardware Certification
- * TriCastor Operator Certification
- * UAS Pilot Certification



Main Street School

Main Street School in Longmont provides Special Education services to K-12 students from schools throughout the district in a collaborative learning community dedicated to fostering self-advocacy and independence. Enrollment and placement at Main Street School is done through the special education IEP (Individualized Education Program) process.

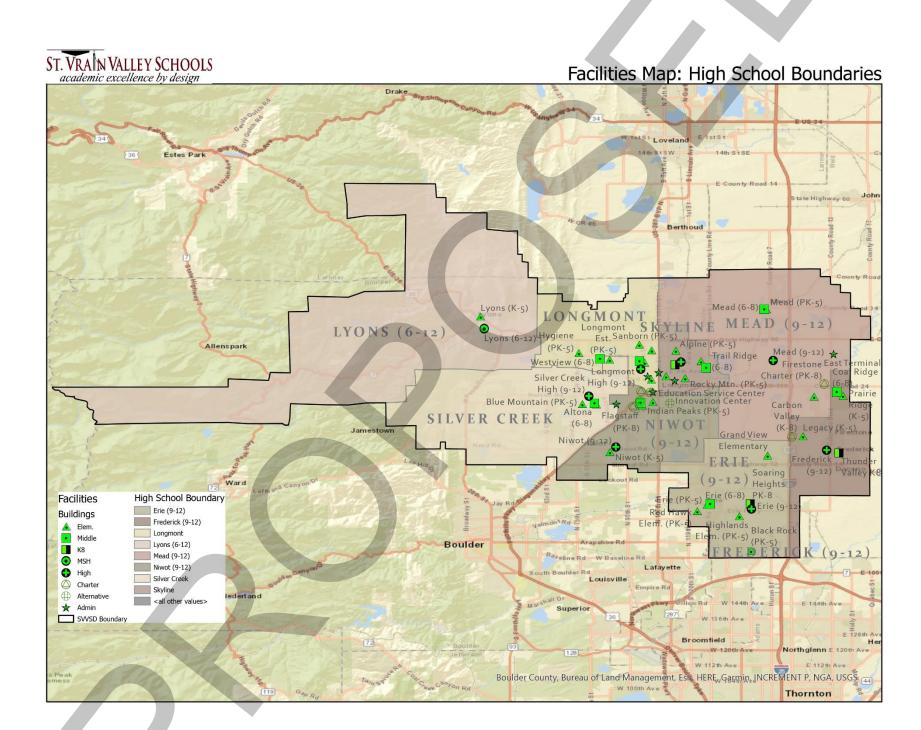
Life Skills Alternative Cooperative Education Services (LSACE) at Main Street School provides post secondary transition services for students 18-21 years of age who have completed their high school credits and have socially graduated. The program focuses on building independent living skills, career/employment skills, community based education and functional academics.

Career Elevation and Technology Center

The Career Elevation and Technology Center (CETC) is one of eight Career and Technical Education centers in the state of Colorado. It is located in Longmont at our Global Acceleration Campus, but serves high schools students from throughout the district. CETC offers classes that provide realworld, hands-on experiences in pathways that are high-wage, high-growth, high demand and with a post-secondary trajectory.

CETC offers the following programs.

- * Agriscience
- * Automotive Technology
- * Engineering Technology & Machining
- * Health Sciences
- Interactive Media Technology
- * Internships
- Manufacturing Technology
- * Prostart and Culinary Arts
- * Welding and Fabrication





STUDENT ENROLLMENT BY SCHOOL

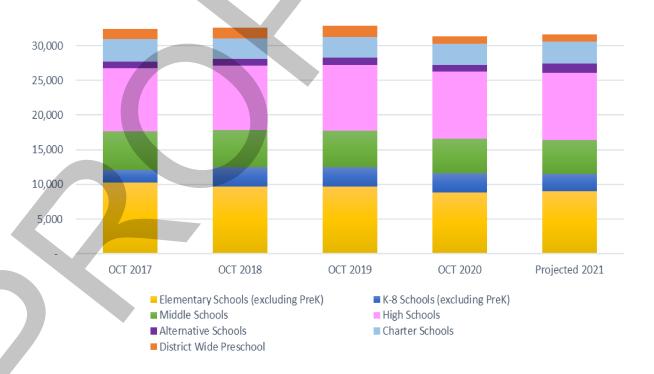
	OCT 2017	OCT 2018	OCT 2019	OCT 2020	Projected 2021
Elementary Schools (excluding PreK)					
Alpine Elementary	477	460	417	361	341
Black Rock Elementary	735	537	539	518	523
Blue Mountain Elementary	529	544	585	522	505
Burlington Elementary	394	389	369	311	298
Centennial Elementary	667	584	529	489	470
Central Elementary	348	348	346	282	276
Columbine Elementary	287	278	259	240	237
Eagle Crest Elementary	558	557	544	457	425
Erie Elementary	496	306	302	299	310
Fall River Elementary	518	510	483	462	458
Grand View Elementary	-	241	325	340	375
Highlands Elementary	_	. 7.		_	286
Hygiene Elementary	278	293	308	289	300
Indian Peaks Elementary	274	285	282	263	253
Legacy Elementary	623	528	528	456	430
Longmont Estates Elementary	323	319	317	284	276
Lyons Elementary	316	316	288	244	240
Mead Elementary	533	563	603	537	546
Mountain View Elementary	274	259	255	236	245
Niwot Elementary	407	400	419	378	382
Northridge Elementary	334	291	289	251	252
	473		454	436	
Prairie Ridge Elementary Red Hawk Elementary	682	437 553	454 544	547	439
			_		550
Rocky Mountain Elementary	353	343	344	325	327
Sanborn Elementary	383	360	333	291	275
Elementary Schools Total	10,262	9,701	9,662	8,818	9,019
K-8 Schools (excluding PreK)		4 000	4.426	4 407	0.45
Soaring Heights PK-8	- 074	1,000	1,126	1,187	945
Thunder Valley K-8	871	873	851	782	765
Timberline PK-8	929	918	850	788	764
K-8 Schools Total	1,800	2,791	2,827	2,757	2,474
Middle Schools					
Altona Middle	803	826	830	794	774
Coal Ridge Middle	781	807	823	816	795
Erie Middle	1,063	801	826	790	786
Longs Peak Middle	452	460	458	426	405
Mead Middle	480	495	478	489	491
Sunset Middle	522	482	453	430	419
Trail Ridge Middle	701	711	680	609	589
Westview Middle	755	740	713	706	673
Middle Schools Total	5,557	5,322	5,261	5,060	4,932
High Schools					
Erie High	1,161	1,349	1,467	1,609	1,692
Frederick High	1,020	1,076	1,181	1,213	1,239
Longmont High	1,299	1,307	1,261	1,265	1,258
Lyons Middle Senior	417	398	397	398	395
Mead High	1,115	1,124	1,147	1,086	1,083
Niwot High	1,221	1,178	1,177	1,200	1,206



STUDENT ENROLLMENT BY SCHOOL

	OCT 2017	OCT 2018	OCT 2019	OCT 2020	Projected 2021
Silver Creek High	1,371	1,414	1,349	1,301	1,300
Skyline High	1,480	1,472	1,482	1,520	1,512
High Schools Total	9,084	9,318	9,461	9,592	9,685
Traditional School Total	26,703	27,132	27,211	26,227	26,110
Alternative Schools					
Apex Homeschool	798	724	804	784	781
LaunchEd Academy	-	-	-	-	313
New Meridian High School	130	113	114	111	107
St Vrain Virtual High School	101	108	128	107	104
Alternative Schools Total	1,029	945	1,046	1,002	1,305
Charter Schools					
Aspen Ridge Preparatory School	481	402	439	482	492
Carbon Valley Academy	226	204	198	193	205
Flagstaff Academy	868	868	874	786	786
Imagine Charter School at Firestone	534	564	579	611	615
St Vrain Community Montessori School	233	227	219	223	237
Twin Peaks Charter Academy	896	758	729	808	822
Charter Schools Total	3,238	3,023	3,038	3,103	3,157
District Total without PreK	30,970	31,100	31,295	30,332	30,572
District Wide Preschool	1,451	1,539	1,560	980	1,100
Total with PreK	32,421	32,639	32,855	31,312	31,672
Percent Change		0.67 %	0.66 %	(4.70)%	1.15 %

October Count Student Enrollment





BUDGET INFORMATION

The Superintendent's Budget is the District's annual operating budget. The following information is intended to provide a general understanding of the budget process and resulting budget document.

Fund Accounting

The District uses funds to report its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a balanced set of accounts.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types".

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked funds (special revenue funds), the acquisition, construction or remodeling of major capital facilities (capital projects funds), and the servicing of long-term debt (debt service funds). The District's major governmental funds are the General Fund (including the CPP and Risk Management Funds as subfunds), Bond Redemption Fund, and the Building Fund:

General Fund – The General Fund is the District's general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund. Major revenue sources include local property taxes, specific ownership taxes, and State of Colorado equalization funding, as determined by the School Finance Act of 1994, as amended.

Expenditures include all costs associated with the daily operation of the schools, except for programs funded by grants from federal and state governments, school construction, certain capital outlay expenditures, debt service, food service operations, extracurricular athletic and other pupil activities, and insurance transactions.

Colorado Preschool Program Fund – This fund is reported as a sub-fund of the General Fund. Monies allocated to this fund from the General Fund are used to pay the costs of providing preschool services directly to qualified at-risk children enrolled in the District's preschool program pursuant to C.R.S. 22-28-102.

Risk Management Fund – This fund is also a sub-fund of the General Fund. Monies allocated to this fund from the General Fund are used to account for the payment of loss or damage to the property of the District, workers' compensation, property and liability claims, insurance premiums, and the payment of related administration expenses.

Debt Service Fund – The District has one debt service fund, the Bond Redemption Fund. This fund is used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest, and related costs. The fund's primary revenue source is local property taxes levied specifically for debt service.

Capital Projects Funds — The District has two capital projects funds, the Building Fund (major) and the Capital Reserve Capital Projects Fund (non-major). The *Building Fund* accounts for the proceeds of bond sales and expenditures for capital outlay for land, buildings, improvements of grounds, construction of buildings, additions or remodeling of buildings or initial, additional and replacement equipment. The *Capital Reserve Capital Projects Fund* is used to account for revenue allocations from the General Fund and other revenues allocated to or earned in this fund, and the expenditures for the ongoing capital needs of the District, such as acquisition of land, building additions and improvements, and major equipment purchases.

Budget Information 21



The other "non-major" governmental funds of the District are Special Revenue Funds – These funds account for revenues derived from earmarked revenue sources, federal and state grants, charges for food service, charges for supporting educational services, and tuition. The "non-major" Special Revenue Funds consist of the Nutrition Services Fund, Governmental Designated Purpose Grants Fund, Community Education Fund, Fair Contributions Fund, and Student Activities Special Revenue Fund.

Proprietary Funds focus on the determination of the changes in net assets, financial position, and cash flows and are classified as either enterprise or internal service. The District's only internal service fund is the *Self Insurance Fund* which accounts for the financial transactions related to the District's self-funded dental and medical insurance plans.

Fiduciary Funds – Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. Trust funds are used to account for assets held by the District under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the District's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The District does not have any fiduciary funds.

Budget Information 22



BUDGET DEVELOPMENT PROCESS

Month	Activity
December	The Finance Department, Human Resources and Area Assistant Superintendents collaborate to develop the formulas and ratios that will be used in the following fiscal year to allocate staffing resources to individual schools based on criteria such as enrollment count and number of student that qualify for free and reduced meals. Long-term budget projections are updated by the Budget Director.
January	The Board of Education reviews the long-term budget overview and accountability needs and sets District focus, goals, and priorities for the next fiscal year.
February	The Planning Department provides the District with enrollment projections and staffing plans for each of the schools are developed using the established staffing guidelines. Individual schools and departments submit discretionary budget requests for the upcoming fiscal year.
March	Requests for additional staffing and discretionary budget needs are presented to the Superintendent's Cabinet for approval.
Мау	The proposed budget is presented to the Board of Education and posted to the District website. The public comment period begins, and extends through the public hearing in June.
June	The District conducts a public hearing on the proposed budget. The proposed budget is approved by the Board of Education.
Aug/Sept	Staffing adjustments are made to accommodate actual enrollment and needs of schools and information is provided to the Budget Director for inclusion in the amended budget.
October	Updated health insurance election information is presented to the Finance Department.
December	Mill Levies are certified by the Board of Education for the following tax year. Budget amendments are prepared.
January	The amended budget is reviewed by Cabinet. The amended budget is approved by the Board of Education.

Budget Information 23



Property Tax Funding

Approximately 44.0% of the District's General Fund revenue comes from local property taxes (including mill levy overrides), amounting to about \$157.2 million. Property taxes also fund the repayment of the District's general obligation debt through the Debt Service Fund, amounting to \$68.3 million in FY22.

The amount of property tax owed by a taxpayer for the school district is based on the property's assessed valuation multiplied by the district's mill levy of 56.542, and then divided by one thousand (one mill is equal to one dollar per \$1,000 of assessed value). The assessed value of a property is determined by multiplying its market value by the assessment rate, which is 29% for commercial properties, and 7.15% for residential properties. For example, to find the annual property tax owed for a home with a market value of \$350,000:

Market Value	×	Assessment Rate	×	Mill Levy	/	1,000	=	Annual Property Tax
\$350,000	×	7.15%	×	56.542	1	1,000	=	\$ 1,414.96

The District's total mill levy actually comprises four different levies. The General Fund Levy (24.995 mills) is the portion of Total Program Revenue that is set by the State and detailed on page 39. The Abatement Levy (0.407 mills) provides funding for previously assessed taxes that were abated or refunded by the county and were not received by the district in a prior tax year. The Mill Levy Overrides (13.590 mills) are voter-approved levies for operating expenses related to specific purposes, listed on page 38. Finally, the Debt Service Levy (17.550 mills) provides funding to pay the principal and interest payments on voter-approved general obligation bonds used to fund capital construction projects such as new schools and improvements to existing schools.

The table below shows the history of St. Vrain's property tax mill levies for the past 10 years:

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J SUMMARY OF PROPERTY TAX LEVIES CALENDAR YEARS 2011 - 2020

2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
24.995	24.995	24.995	24.995	24.995	24.995	24.995	24.995	24.995	24.995
0.159	0.311	0.294	0.288	0.502	0.810	0.259	0.250	1.424	0.407
7.320	13.394	13.590	13.590	13.590	13.590	13.590	13.590	13.590	13.590
32.474	38.700	38.879	38.873	39.087	39.395	38.844	38.835	40.009	38.992
15.140	14.800	14.800	14.800	14.800	17.550	17.550	17.550	17.550	17.550
47.614	53.500	53.679	53.673	53.887	56.945	56.394	56.385	57.559	56.542
	24,995 0.159 7.320 32.474 15.140	24,995 24,995 0.159 0.311 7.320 13.394 32.474 38.700 15.140 14.800	24,995 24,995 24,995 0.159 0.311 0.294 7.320 13.394 13.590 32.474 38.700 38.879 15.140 14.800 14.800	24,995 24,995 24,995 24,995 0.159 0.311 0.294 0.288 7.320 13.394 13.590 13.590 32.474 38.700 38.879 38.873 15.140 14.800 14.800 14.800	24,995 24,995 24,995 24,995 24,995 0.159 0.311 0.294 0.288 0.502 7.320 13.394 13.590 13.590 13.590 32.474 38.700 38.879 38.873 39.087 15.140 14.800 14.800 14.800 14.800	24,995 24,995 24,995 24,995 24,995 24,995 24,995 24,995 24,995 24,995 24,995 24,995 0.502 0.810 0.502 0.810 0.311 0.294 0.288 0.502 0.810 0.315	24,995 24,995<	24,995 0.250 0.250 0.250 0.250 0.250 13.590	24,995 24,995<

SUMMARY OF NET ASSESSED VALUE BY COUNTY

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Boulder County	\$ 1,482,312,074	\$ 1,486,058,110	\$ 1,494,900,217	\$1,513,034,671	\$ 1,736,453,293	\$ 1,738,703,615	\$ 1,975,592,867	\$ 1,990,460,116	\$ 2,226,037,325	\$ 2,231,864,438
Weld County	841,922,620	931,653,960	906,931,162	859,911,270	1,155,572,170	1,234,100,985	1,239,011,575	1,432,932,917	1,933,877,292	1,848,463,092
Larimer County	11,018,640	11,102,180	10,633,900	10,476,070	12,076,858	12,076,494	13,152,385	13,157,618	14,011,716	14,181,258
Broomfield County	3,270,082	7,774,007	7,881,418	5,539,040	4,237,641	1,840,701	2,204,822	3,500,184	2,372,908	2,627,929
Total Assessed Value	\$2,338,523,416	\$ 2,436,588,257	\$2,420,346,697	\$2,388,961,051	\$2,908,339,962	\$2,986,721,795	\$3,229,961,649	\$3,440,050,835	\$4,176,299,241	\$4,097,136,717
Percent Change		4.19 %	(0.67)%	(1.30)%	21.74 %	2.70 %	8.14 %	6.50 %	21.40 %	(1.90)%

Property Tax Funding 24



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Property Tax Funding 25



FUND 10 - GENERAL FUND

The General Fund is a governmental fund which includes the revenues and expenditures for the general operations of the District. The expenditures for the school and departmental operations are primarily budgeted and accounted for in the General Fund. The total budgeted revenues in the General Fund are \$357,417,556. The total budgeted expenditures in the General Fund are \$382,817,004. Therefore, the General Fund fund balance is budgeted to decrease by \$25,399,448 in Fiscal Year 2022. Fund balance reserves of \$141,641,829 are also appropriated in the General Fund. A portion of the reserve appropriation includes \$7,836,000 for contingency reserve as required by Board policy, and \$11,753,000 for constitutionally-required TABOR reserves. The total General Fund budget appropriation for the year ending June 30, 2022 is \$499,059,385.

Fund 10 Appropriation

(\$ In Millions)





Budget Development Assumptions

This budget for the school year July 1, 2021 - June 30, 2022 (FY22) is 1. 2022 Fiscal Year Budget presented based on the Colorado Public Schools Finance Act of 1994, as amended. 2. Pupil Membership This budget is based upon a PK-12 student headcount of 31,672. **Funded Pupil Count** Pupil Membership is the estimated number of PK-12 students 3. attending SVVSD per count projections. Funded pupil count (FPC) is based on whether those students are funded at full-time, half-time, or may be tuition-based preschool students for which the district does not receive additional funding. The FPC for this budget is 30,574.0, a decrease of 162.7 (0.53%) below FY21. District policy requires the budget include \$250 per student for 4. **Instructional Supplies and Materials** instructional supplies, books, field trips and capital outlay. The required minimum instructional supplies and materials budget is \$6,854,250. This is based on 27,417.0 FPC (FPC net of charter schools).

> District policy requires direct allocation of funding to the Capital Reserve Fund and Risk Management Fund in the amount of at least \$395 per student for FY22. A total of \$14,419,895 is included in FY22. This includes \$4,745,743 to the Risk Management Fund, and \$9,599,497 to the Capital Reserve Fund. The remaining \$74,655 is allocated to the Capital Reserve Fund from the CPP Fund.

> Based on anticipated appropriation from the Colorado State Budget, the District is expecting \$8,670.30 as per pupil revenue (PPR) for FY22. PPR was \$7,948.40 for FY21.

> The voters of the District passed mill levy overrides in November of 2008 and 2012, both of which provide additional funds for a variety of items as defined within the ballot questions. As required, accounting for the MLO funds is incorporated within the General Fund totals. Additional details regarding planned expenditures are included in the tables below.

> The District's allocations to the charter schools are detailed on page 40.

> For FY22, a 2.0% Board-established contingency reserve is calculated on seven operating funds and is maintained entirely within the budget of the General Fund.

> The TABOR Reserve is funded as required per Article X of the State Constitution (TABOR Amendment) and is held in cash and investments in the General Fund.

Capital Reserve/Risk Management

State Equalization Program 6.

7. Mill Levy Override

5.

Charter Schools 8.

Contingency Reserve 9.

10. **TABOR Emergency Reserve**



Budget Development Assumptions

11. School Allocations

Schools are allocated a supplies and materials budget based on student enrollment. Staffing is allocated based on student-teacher ratios, focus programs, and individual school needs. Schools are not allowed to carry over unexpended General Fund budgets from year-to-year unless identified for a specific purpose and explicitly authorized.

12. Salaries and Benefits

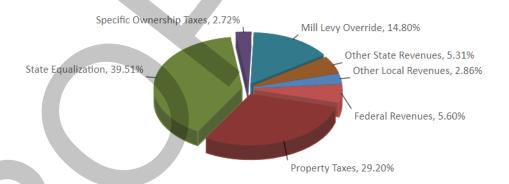
Salaries expense includes an average increase of 5.78%, and funding for education advancement on the salary schedule. Benefits expense includes the additional PERA funding required and net increase in health and dental insurance premiums. This is the case for each fund that pays salaries and benefits.



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J SUMMARY OF GENERAL FUND REVENUES AND EXPENDITURES FISCAL YEARS ENDING 2020 - 2022

	Actual 6/30/20	Adopted Budget 6/30/21		Amended Budget 6/30/21		Projected Actual 6/30/21		Adopted Budget 6/30/22
Sources of Revenues								
Local Revenues	\$ 193,374,322	\$ 188,010,923	\$	180,616,623	\$	177,806,699	\$	177,226,795
State Revenues	170,887,843	151,410,091		144,573,455		149,182,059		176,174,259
Federal Revenues	 5,489,945	3,186,087		29,428,351		35,623,273		20,000,429
Primary General Fund Revenues	369,752,110	342,607,101		354,618,429		362,612,031	4	373,401,483
Revenue Allocations			4				7	
Capital Reserve Fund	(5,982,541)	(2,611,923)		(7,091,399)		(7,091,399)		(9,599,497)
Risk Management Fund	(3,739,370)	(4,439,370)		(4,439,370)		(4,439,370)		(4,745,743)
Colorado Preschool Program Fund	(2,155,184)	(1,984,527)		(1,476,997)		(1,502,248)		(1,638,687)
Total Revenue Allocations	(11,877,095)	(9,035,820)		(13,007,766)		(13,033,017)		(15,983,927)
Total General Fund Revenues	357,875,015	333,571,281		341,610,663		349,579,014		357,417,556
Other Sources	11,573	-			4	13,980,165		-
Total Revenues and Other Sources	 357,886,588	333,571,281		341,610,663		363,559,179		357,417,556
Expenditures	331,967,803	347,973,990	$\overline{}$	358,142,788		361,336,099		382,817,004
Transfers (in) out	618,753	-		3,343,000		2,215,148		-
Total Expenditures & Transfers	332,586,556	347,973,990		361,485,788		363,551,247		382,817,004
Excess of Revenues and Other Sources Over Expenditures & Transfers	\$ 25,300,032	\$ (14,402,709)	\$	(19,875,125)	\$	7,932	\$	(25,399,448)

GENERAL FUND REVENUE SOURCES FISCAL YEAR ENDING 2022



Summary of General Fund Revenue	 Adopted Budget 2022	%		
Property Taxes	\$ 104,353,374	29.20 %		
State Equalization (net of direct allocations to other funds)	141,223,874	39.51		
Specific Ownership Taxes	9,730,979	2.72		
Mill Levy Override	52,896,084	14.80		
Other State Revenues	18,966,458	5.31		
Other Local Revenues	10,246,358	2.86		
Federal Revenues	20,000,429	5.60		
Total	\$ 357,417,556	100.00 %		



GENERAL FUND

SUMMARY OF REVENUES BY SOURCE AND EXPENDITURES BY ACTIVITY FISCAL YEARS ENDING 2020 - 2022

	Actual 6/30/20	Adopted Budget 6/30/21	Amended Budget 6/30/21	Projected Actual 6/30/21	Adopted Budget 6/30/22
Revenues					
Local Revenues	\$ 193,374,322	\$ 188,010,923	\$ 180,616,623	\$ 177,806,699	\$ 177,226,795
State Revenues	170,887,843	151,410,091	144,573,455	149,182,059	176,174,259
Federal Revenues	5,489,945	3,186,087	29,428,351	35,623,273	20,000,429
Revenue Allocations					
Capital Reserve Fund	(5,982,541)	(2,611,923)	(7,091,399)	(7,091,399)	(9,599,497)
Risk Management Fund	(3,739,370)		(4,439,370)	(4,439,370)	(4,745,743)
Colorado Preschool Program Fund	(2,155,184)	(1,984,527)	(1,476,997)	(1,502,248)	(1,638,687)
Total Revenues	357,875,015	333,571,281	341,610,663	349,579,014	357,417,556
Other Sources	11,573	-	-	13,980,165	-
Total Revenues and Other Sources	357,886,588	333,571,281	341,610,663	363,559,179	357,417,556
Expenditures				/	
Instruction					
Direct Instruction					
Preschool	6,246,683	7,491,101	5,880,028	5,107,477	7,499,897
Elementary School	57,229,958	57,295,141	54,040,775	51,395,481	58,276,756
Middle School	27,955,239	28,814,230	26,012,795	24,566,628	29,777,378
High School	38,372,943	42,771,526	39,092,197	36,603,915	43,747,815
Other Regular Education	20,077,351	28,064,423	27,081,284	32,749,324	28,590,969
Special Programs	25,163,064	25,872,745	25,446,813	25,753,208	27,420,584
Subtotal-Direct Instruction	175,045,238	190,309,166	177,562,892	176,176,033	195,313,399
Indirect Instruction					
Pupil Support Services	21,591,868	22,108,086	21,678,195	22,123,533	23,190,249
Instructional Staff Support	12,650,952	14,474,305	14,381,276	12,104,523	15,041,624
School Administration	23,732,785	24,622,661	24,497,959	23,231,351	26,049,983
Subtotal-Indirect Instruction	57,975,605	61,205,052	60,557,430	57,459,407	64,281,856
Total Instruction	233,020,843	251,514,218	238,120,322	233,635,440	259,595,255
Other Expenditures					
General Administration	3,209,687	3,457,458	3,296,396	3,009,382	3,904,357
Fiscal Services	3,854,779	5,116,866	4,968,574	4,098,979	5,330,830
Operations/Maintenance/Custodial	27,066,316	27,863,140	26,323,263	27,065,941	27,850,881
Pupil Transportation	9,692,333	11,612,912	10,519,063	7,687,458	11,971,623
Central Services	16,068,158	17,475,373	18,049,387	16,909,305	19,169,124
Other Uses	8,259,709	1,302,439	24,184,487	36,258,080	20,105,164
Charter Schools	30,795,978	29,631,584	32,257,296	32,671,514	34,889,770
Total Other Expenditures	98,946,960	96,459,772	120,022,466	127,700,659	123,221,749
Total Expenditures	331,967,803	347,973,990	358,142,788	361,336,099	382,817,004
Revenues Less Expenditures	25,918,785	(14,402,709)	(16,532,125)	2,223,080	(25,399,448)
Transfers in (out)	(618,753)	-	(3,343,000)	(2,215,148)	-
Net Change in Fund Balance	25,300,032	(14,402,709)	(19,875,125)	7,932	(25,399,448)
Fund Balance, Beginning	116,333,865	131,762,017	141,633,897	141,633,897	141,641,829
Fund Balance, Ending	141,633,897	117,359,308	121,758,772	141,641,829	116,242,381
Nonspendable - deposits, prepaids	1,552,573	1,700,000	1,552,573	1,552,573	1,552,573
Restricted for TABOR	11,166,827	10,796,000	10,951,000	10,008,000	11,753,000
Restricted for Federal Contract	3,123,057	2,381,716	3,123,057	2,642,652	2,184,470
Committed for Contingencies	7,444,552	7,197,000	7,301,000	6,672,000	7,836,000
Committed for BOE Allocations	7,960,293	14,000,000	7,960,293	12,440,000	15,254,000
Assigned for Subsequent Year Expenditures	19,534,701	11,447,451	19,534,701	26,000,000	26,000,000
Assigned for Mill Levy Override	48,541,880	50,083,518	51,980,128	52,487,934	50,671,495
Unassigned Fund Balance	\$ 42,310,014				_
	,510,014		5,550,020	,,	- 230,043



GENERAL FUND

SUMMARY OF REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FISCAL YEARS ENDING 2020 - 2022

		Actual 6/30/20	Adopted Budget 6/30/21	Amended Budget 6/30/21	Projected Actual 6/30/21	Adopted Budget 6/30/22
Revenues						
Local Revenues Property Taxes	\$	110,181,143 \$	109,471,351	\$ 104,075,467 \$	104,085,700 \$	104,353,374
Specific Ownership Taxes	*	14,981,378	12,158,905	14,000,000	9,085,000	9,730,979
Mill Levy Override		56,829,800	56,755,906	55,680,088	56,187,894	52,896,084
Investment Income		1,809,012	1,450,000	191,999	167,036	175,000
Charges for Services		3,499,598	4,324,580	2,296,070	1,876,116	3,013,640
Other Local Sources	_	6,073,391	3,850,181	4,372,999	6,404,953	7,057,718
Total Local Revenues State Revenues	_	193,374,322	188,010,923	180,616,623	177,806,699	177,226,795
State Revenues State Equalization		149,676,569	133,106,356	130,152,826	134,259,637	157,207,801
Special Education		7,972,578	7,832,142	7,961,293	8,062,882	7,961,293
Vocational Education		875,027	875,028	885,000	808,871	885,000
Transportation		2,160,617	2,020,380	2,062,956	2,062,956	2,062,956
Gifted and Talented		308,571	308,571	314,317	314,317	314,317
English Language Proficiency Act		1,655,609	1,655,609	1,662,775	1,662,775	1,662,775
BEST Grant		1,722,592	-	3,200	3,200	-
State On-Behalf Payment to PERA Other State Revenues		4,635,183	4,700,000	1 521 000	-	4,700,000
Total State Revenues		1,881,097 170,887,843	912,005 151,410,091	1,531,088 144,573,455	2,007,421 149,182,059	1,380,117 176,174,259
Federal Revenues	_	170,887,843	131,410,031	144,575,455	145,162,055	170,174,233
Other Federal Revenues		2,385,074	1,750,000	2,151,082	3,347,900	3,547,901
Build America Bond Rebates		1,435,058	1,432,587	1,437,528	1,435,632	1,437,528
Migrant Grant Pass Through BOCES		5,735	3,500	3,500	3,500	15,000
Federal COVID Relief		1,664,078	-	25,836,241	30,836,241	15,000,000
Total Federal Revenues		5,489,945	3,186,087	29,428,351	35,623,273	20,000,429
Revenue Allocations						
Capital Reserve Fund		(5,982,541)	(2,611,923)	(7,091,399)	(7,091,399)	(9,599,497)
Risk Management Fund		(3,739,370)	(4,439,370)	(4,439,370)	(4,439,370)	(4,745,743)
Colorado Preschool Program Fund	- 4	(2,155,184)	(1,984,527)	(1,476,997)	(1,502,248)	(1,638,687)
Total Revenue Allocations		(11,877,095)	(9,035,820)	(13,007,766)	(13,033,017)	(15,983,927)
Total Revenues		357,875,015	333,571,281	341,610,663	349,579,014	357,417,556
Other Sources Other Sources		11,573	_		13,980,165	
Total Revenues and Other Sources		357,886,588	333,571,281	341,610,663	363,559,179	357,417,556
Formalitation						
Expenditures Salaries		188,032,703	200,501,529	200,360,498	195,214,375	215,878,446
Benefits		68,299,422	74,978,291	68,012,878	68,420,840	77,627,526
Purchased Services		16,090,009	14,994,226	24,921,593	17,844,498	15,480,795
Supplies and Materials		20,418,404	24,833,473	29,342,836	25,484,975	27,783,370
Capital Outlay		3,399,671	490,598	703,398	14,507,452	286,264
Other		4,931,616	2,544,289	2,544,289	7,192,445	10,870,833
Charter Schools	_	30,795,978	29,631,584	32,257,296	32,671,514	34,889,770
Total Expenditures	_	331,967,803	347,973,990	358,142,788	361,336,099	382,817,004
Revenues Less Expenditures		25,918,785	(14,402,709)	(16,532,125)	2,223,080	(25,399,448)
Transfers in (out)		(618,753)		(3,343,000)	(2,215,148)	-
Net Change in Fund Balance	_	25,300,032	(14,402,709)	(19,875,125)	7,932	(25,399,448)
Fund Balance, Beginning		116,333,865	131,762,017	141,633,897	141,633,897	141,641,829
Fund Balance, Ending		141,633,897	117,359,308	121,758,772	141,641,829	116,242,381
Nonspendable - deposits, prepaids		1,552,573	1,700,000	1,552,573	1,552,573	1,552,573
Restricted for TABOR		11,166,827	10,796,000	10,951,000	10,008,000	11,753,000
Restricted for Federal Contract		3,123,057	2,381,716	3,123,057	2,642,652	2,184,470
Committed for Contingencies		7,444,552	7,197,000	7,301,000	6,672,000	7,836,000
Committed for BOE Allocations		7,960,293	14,000,000	7,960,293	12,440,000	15,254,000
Assigned for Subsequent Year Expenditures Assigned for Mill Levy Override		19,534,701	11,447,451 50,083,518	19,534,701	26,000,000 52,487,934	26,000,000 50,671,495
Unassigned Unassigned		48,541,880 42,310,014	19,753,623	51,980,128 19,356,020	52,487,934 29,838,670	990,843
Fund Balance, Ending	\$	141,633,897 \$	117,359,308	\$ 121,758,772 \$	141,641,829 \$	116,242,381
	_			:		



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J SCHEDULE OF GENERAL FUND REVENUES FROM LOCAL, STATE, AND FEDERAL SOURCES FISCAL YEARS ENDING 2020 - 2022

		Actual 6/30/20		Adopted Budget 6/30/21		Amended Budget 6/30/21		Projected Actual 6/30/21	Adopted Budget 6/30/22
Local Revenues			_	· ·	_		_		
Taxes									
Property Taxes	\$	110,181,143	\$	109,471,351	\$	104,075,467	\$	104,085,700 \$	104,353,374
Specific Ownership Taxes		14,981,378		12,158,905		14,000,000	◂	9,085,000	9,730,979
Mill Levy Override		56,829,800		56,755,906		55,680,088		56,187,894	52,896,084
Total Taxes		181,992,321		178,386,162		173,755,555		169,358,594	166,980,437
Other Local									
Investment Income		1,809,012		1,450,000		191,999		167,036	175,000
Charges for Services		3,499,598		4,324,580		2,296,070		1,876,116	3,013,640
Rental of Facilities		198,928		193,000		150,000		185,085	200,000
Indirect Cost Revenues		827,970		800,000		745,726		745,726	945,726
Services to Charter Schools		950,593		1,000,000		1,000,000	4	1,254,635	1,288,000
Other Local Revenues		4,095,900	4	1,857,181		2,477,273		4,219,507	4,623,992
Total Other Local		11,382,001		9,624,761		6,861,068		8,448,105	10,246,358
Total Local Revenues		193,374,322		188,010,923		180,616,623		177,806,699	177,226,795
Percent Change				(2.77)%		(6.60)%		(8.05)%	(0.33)%
State Revenues									
State Equalization		149,676,569		133,106,356		130,152,826		134,259,637	157,207,801
Special Education		7,972,578		7,832,142		7,961,293		8,062,882	7,961,293
Vocational Education		875,027		875,028		885,000		808,871	885,000
Transportation	45	2,160,617		2,020,380		2,062,956		2,062,956	2,062,956
Gifted and Talented		308,571		308,571		314,317		314,317	314,317
English Language Proficiency Act	,	1,655,609		1,655,609		1,662,775		1,662,775	1,662,775
BEST Grant		1,722,592		- 4 700 000		3,200		3,200	4 700 000
State On-Behalf Payment to PERA Other State Revenues		4,635,183 1,881,097		4,700,000		- 1 F21 000		- 2.007.421	4,700,000
	_			912,005		1,531,088	_	2,007,421	1,380,117 176,174,259
Total State Revenues	$\overline{}$	170,887,843	_	151,410,091		144,573,455		149,182,059	
Percent change				(11.40)%	1	(15.40)%		(12.70)%	18.09 %
Federal Revenues									
Other Federal Revenues		2,385,074		1,750,000		2,151,082		3,347,900	3,547,901
Build America Bond Rebates		1,435,058		1,432,587		1,437,528		1,435,632	1,437,528
Migrant Grant Pass Through BOCES		5,735		3,500		3,500		3,500	15,000
Federal COVID Relief	\perp	1,664,078		-		25,836,241		30,836,241	15,000,000
Total Federal Revenues	_	5,489,945		3,186,087		29,428,351		35,623,273	20,000,429
Percent Change				(41.97)%		436.04 %		548.88 %	(43.86)%
Total Revenues Before Allocations		369,752,110	_	342,607,101		354,618,429	_	362,612,031	373,401,483
Percent Change				(7.34)%		(4.09)%		(1.93)%	2.98 %
Revenue Allocations									
Capital Reserve Fund		(5,982,541)		(2,611,923)		(7,091,399)		(7,091,399)	(9,599,497)
Risk Management Fund		(3,739,370)		(4,439,370)		(4,439,370)		(4,439,370)	(4,745,743)
Colorado Preschool Program Fund		(2,155,184)	_	(1,984,527)		(1,476,997)		(1,502,248)	(1,638,687)
Total Revenue Allocations		(11,877,095)	_	(9,035,820)	_	(13,007,766)		(13,033,017)	(15,983,927)
Total General Fund Revenues		357,875,015		333,571,281		341,610,663		349,579,014	357,417,556
Percent Change				(6.79)%		(4.54)%		(2.32)%	2.24 %
Other Sources		11,573		-		-		13,980,165	-
Total General Fund Revenues and Other Sources	\$	357,886,588	\$	333,571,281	\$	341,610,663	\$	363,559,179 \$	357,417,556
Percent Change				(6.79)%		(4.55)%		1.59 %	(1.69)%

^{*}FY 21 Adopted, Amended and Projected Actual percentages are in comparison to FY 20. FY 22 Adopted percentages are in comparison to FY 21 Projected Actuals.



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J GENERAL FUND ADOPTED BUDGET EXPENDITURES BY ACTIVITY AND OBJECT FISCAL YEAR ENDING JUNE 30, 2022

Item	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
Direct instruction						7		
Regular Instruction								
Preschool	\$ 4,847,538		\$ -	\$ 611,236		\$ -	\$ 137,580	\$ 7,499,897
Elementary School	42,906,608	14,718,841	-	642,807	8,500		-	58,276,756
Middle School	21,539,839	7,263,987		973,552		·········	- ,	29,777,378
High School	30,445,547	10,540,196	318,133	2,434,739	9,200	-	-	43,747,815
Gifted And Talented	450,444	139,836	1,000	32,734	2,000	-	15 000	626,014
Integrated Education	6,831,606	1,613,930	1,217,000	4,253,467	146,608		15,000	14,077,611
General Instructional Media	2,093,610	879,530	- 24F 000	154,094	-			3,127,234
Activities and Athletics Other Regular Instruction	2,991,484	662,732 3,821,593	245,000	32,298 336,774	5,856		-	3,937,370 6,822,740
•	2,664,373	41,544,188	1,781,133		172,164		152,580	
Total Regular Instruction	109,538,720	41,544,188	1,/81,133	9,471,701	172,104		152,580	167,892,815
Special Education								
General	15,031,763	5,942,992	2,299,975	103,109	242,665	-	_	23,620,504
Hearing and Vision	258,560	89,141	-	-	-	-	-	347,701
Speech Language	2,576,335	876,044	-		-	-	-	3,452,379
Total Special Education	17,866,658	6,908,177	2,299,975	103,109	242,665	-	-	27,420,584
Total Direct instruction	132,637,707	48,452,365	4,081,108	9,574,810	414,829	-	152,580	195,313,399
Indirect Instruction Pupil Support Services								
Student Support Services	767,928	231,407	-	36,008	11,000	_	-	1,046,343
Attendance and Social Work Services	3,430,882	1,264,804	587,265	24,796	17,400	-	-	5,325,147
Guidance Services	6,463,235	2,142,404	12,381	32,487	19,000	-	-	8,669,507
Health Services	3,492,819	1,339,204	-	13,000	4,000	-	-	4,849,023
Psychological Services	2,095,125	689,649	-	-	-	-	-	2,784,774
Audiology Services	192,548	57,739	-		-	-	-	250,287
Other Services	123,306	73,862	<u> </u>	68,000				265,168
Total Pupil Support Services	16,565,843	5,799,069	599,646	174,291	51,400			23,190,249
Instructional Staff Support								
Curriculum Development	4,556,633	1,337,907	1,341,600	765,200	39,697	-	-	8,041,037
Instructional Staff Training	459,388	102,743	392,019	61,378	8,450	-	-	1,023,978
Other Instructional Staff Services	3,380,147	1,029,033	48,350	120,800	294,721	-	-	4,873,051
Educational Media	685,188	228,481	7,000	180,089	2,800			1,103,558
Total Instructional Staff Support	9,081,356	2,698,164	1,788,969	1,127,467	345,668	-	-	15,041,624
School Administration								
Office of the Principal	18,605,515	6,234,860	146,350	1,031,718	31,540	_	-	26,049,983
Total Indirect Instruction	44,252,714	14,732,093	2,534,965	2,333,476	428,608	-		64,281,856
General Administration								
Board of Education & Executive Administration	1,291,546	777,898	1,444,854	316,899	73,160	_		3,904,357
Total General Administration	1,291,546	777,898	1,444,854	316,899	73,160	-	-	3,904,357
Fiscal Services								
Fiscal Services	1,926,578	596,200	623,469	35,600	519,500	-	-	3,701,347
Printing/Purchasing/Warehouse	989,750	360,849	218,800	42,400	12,000	-	5,684	1,629,483
Total Fiscal Services	2,916,328	957,049	842,269	78,000	531,500	-	5,684	5,330,830
Operations and Maintenance	7							
Administration	218,895	65,898	124,400	40,000	47,000	_	_	496,193
Utilities	-	-	3,044,759	3,661,998	-	-	-	6,706,757
Care and Upkeep of Buildings	11,208,605	4,218,639	858,581	1,147,000	28,800	_	98,000	17,559,625
Care and Upkeep of Grounds	1,302,482	451,959	182,500	295,800	1,000	-	25,000	2,258,741
Other Operations and Maintenance	195,500	39,055	72,277	197,941	7,000	-	-	511,773
Security Services	28,527	14,265	150,000	125,000	-	-	-	317,792
Total Operations and Maintenance	12,954,009	4,789,816	4,432,517	5,467,739	83,800		123,000	27,850,881
	, , . , . , . , . , .	, 55,520	,,,-	.,,	,-30			,,

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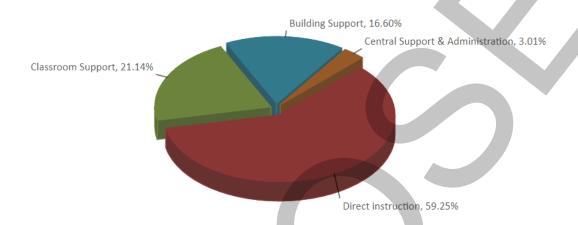


GENERAL FUND ADOPTED BUDGET EXPENDITURES BY ACTIVITY AND OBJECT FISCAL YEAR ENDING JUNE 30, 2022 (CONTINUED FROM PREVIOUS PAGE)

ltem	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
Transportation	Salaries	Delicits	Services	Wateriais	Expenses	30110013	<u>capital Outlay</u>	Total
Administration	318,587	104,637	500	130,000	500		_	554,224
Vehicle Operations	5,121,109	2,231,679	421,630	700,000	-			8,474,418
Vehicle Services and Maintenance	1,175,104	414,094	98,000	350,000	2,500		_	2,039,698
Other Transportation Expenses	633,581	230,702	29,000	10,000		-	-	903,283
Total Transportation	7,248,381	2,981,112	549,130	1,190,000	3,000	-	-	11,971,623
Central Services								
Assessment and Evaluation	602,158	186,358	86,724	68,100	5,800		-	949,140
Unemployment Insurance	-	-	300,000	-	-	-	-	300,000
Planning Services	280,463	86,203	11,558	4,500	1,500	-	-	384,224
Communication Services	715,482	211,546	206,170	31,500	11,100	-	-	1,175,798
Human Resources	1,810,739	571,213	321,000	146,500	13,500	-	-	2,862,952
Technology Services	4,644,944	1,501,978	465,500	5,557,168	500	-	-	12,170,090
Other Support Services	286,065	985,855	55,000	· .		-		1,326,920
Total Central Services	8,339,851	3,543,153	1,445,952	5,807,768	32,400	-		19,169,124
Total Support Services	77,002,829	27,781,121	11,249,687	15,193,882	1,152,468		128,684	132,508,671
Other								
Community Services	22,500	4,895	150,000	20,000	60,430		5,000	262,825
Debt Service	22,300	4,693	130,000	20,000	5,579,106	-	3,000	5,579,106
Disaster Relief	6,215,410	1,389,145		2,994,678	3,664,000	-	-	14,263,233
Total Other	6,237,910	1,394,040	150,000	3,014,678	9,303,536		5,000	20,105,164
					7,000,000			
Charter Schools								
Aspen Ridge Academy	-		-	-	-	5,431,460	-	5,431,460
Carbon Valley Academy	-	-		_	-	2,269,264	-	2,269,264
Flagstaff Academy, Inc.	-	-	-	-	-	8,693,908	-	8,693,908
Imagine Charter School at Firestone	-	-	-	-	-	6,794,612	-	6,794,612
St. Vrain Community Montessori	-	-	-	-	-	2,615,431	-	2,615,431
Twin Peak Charter Academy	-	-	-	-	-	9,085,095	-	9,085,095
Total Charter Schools	_	-/	-	-	-	34,889,770	-	34,889,770
Total General Fund Expenditures	\$ 215,878,446	\$ 77,627,526	\$ 15,480,795	\$ 27,783,370	\$ 10,870,833	\$ 34,889,770	\$ 286,264	\$ 382,817,004



GENERAL FUND ADOPTED BUDGET EXPENDITURE ANALYSIS BY ACTIVITY FISCAL YEAR ENDING JUNE 30, 2022

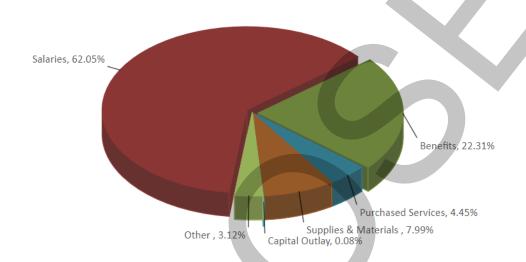


Total Instructional Service 80.39%

	Adopted Budget	0/
Summary of General Fund Expenses by Activity	June 30, 2022	%
Direct Instruction		
(Inc Guidance, Edu Media & Std Support)	\$ 206,132,807	59.25 %
Classroom Support	73,567,612	21.14
Building Support		
Transportation	11,971,623	
Operations/Maintenance/Custodial	27,850,881	
Printing/Purchasing/Warehouse	1,629,483	
Communication Services	1,175,798	
Technology Services	12,170,090	
Assessment/Planning/Risk Management	2,960,284	
Total Building Support	57,758,159	16.60
Central Support & Administration		
Human Resources	2,862,952	
Finance/Payroll/Budgeting	3,701,347	
Superintendent's Office/General Administration	3,904,357	
Total Central Support and Administration	10,468,656	3.01
Sub-Total	347,927,234	100.00 %
Charter Schools	34,889,770	
Total	\$ 382,817,004	



GENERAL FUND ADOPTED BUDGET EXPENDITURE ANALYSIS BY OBJECT FISCAL YEAR ENDING JUNE 30, 2022



Total Salaries and Benefits 84.36%

Summary of General Fund Expenses by	Ad	dopted Budget	
Object		une 30, 2022	%
Salaries	\$	215,878,446	62.05 %
Benefits		77,627,526	22.31
Purchased Services		15,480,795	4.45
Supplies & Materials		27,783,370	7.99
Other		10,870,833	3.12
Capital Outlay		286,264	0.08
Sub-Total		347,927,234	100.00 %
Charter Schools		34,889,770	
Total	\$	382,817,004	



GENERAL FUND

INSTRUCTIONAL MATERIALS AND SUPPLIES FISCAL YEARS ENDING 2020 - 2022

		Actual	Adopted Budget			Amended Budget	Projected Actual			Adopted Budget
Description		6/30/20		6/30/21		6/30/21	_	6/30/21	_	6/30/22
Program Codes 0010 - 2099										
Repairs and Maintenance	\$	162,155	\$	168,500	\$	168,500	\$	130,038	\$	168,500
Rentals		2,470		-		-	◂	3,156		-
Printing, Binding and Duplicating		28,637		2,300		2,300		2,884		10,500
Travel, Registration and Entrance		76,811		47,126		47,126		57,521		38,633
Supplies		4,616,673		6,477,661		10,043,342		7,481,193		6,761,637
Books and Periodicals		1,786,035		2,769,366		2,769,366		2,532,900		2,944,444
Equipment		4,646,479		1,095,357		566,538		19,764,760		5,616,668
Internal Transportation Charges		71,292		228,006		228,006		42,506		164,964
Other Internal Charges		6,223		15,000		15,000		9,923		15,000
Total Expenditures	\$	11,396,775	\$	10,803,316	\$	13,840,178	\$	30,024,881	\$	15,720,346
			4							
Required Allocation					◂					
Funded Pupil Count (Excluding Charters)		28,265.9		28,244.2		27,641.3		27,641.3		27,417.0
Rate per Student	\$	239	\$	226	\$	225	\$	229	\$	250
Current Year Allocation		6,755,550	$\overline{}$	6,383,189		6,219,293		6,329,858		6,854,250
Carryover from Prior Year		- '		-				-		-
Total Required Allocation	\$	6,755,550	\$	6,383,189	\$	6,219,293	\$	6,329,858	\$	6,854,250
Carryover to Subsequent Year						-	\$	-		-
			_		_		_		_	



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J 2008 AND 2012 MILL LEVY OVERRIDE SUMMARY* FISCAL YEARS ENDING 2020 - 2022

Description		Actual 6/30/20		Adopted Budget 6/30/21		Amended Budget 6/30/21		Projected Actual 6/30/21		Adopted Budget 6/30/22
Mill Levy Override Revenues	\$	\$ 56,829,800 \$ 56,755,906		56,755,906	\$	55,680,088	\$	56,187,894	\$	52,896,084
Mill Levy Override Expenditures										
Advanced Placement Programs		216,064		143,000		143,000		143,000		143,000
Focus School Allocations		2,343,141		2,400,301		2,400,301		2,400,301		2,481,401
Operations and Maintenance		3,043,500		3,096,000		3,096,000		3,096,000	4	3,236,000
Preschool Programs		1,486,707		1,155,050	4	1,155,050		1,155,050		1,178,380
Reduce Class Sizes		9,185,000		9,350,000		9,350,000		9,350,000		9,790,000
Safety and Security		2,200,000		2,220,000	,	2,220,000		2,220,000		2,268,000
STEM Programming		2,367,500		2,522,604		2,522,604		2,522,604		2,730,604
Teacher/Staff Compensation		14,620,000		14,330,000		14,672,000		14,672,000		15,022,000
Technology		11,328,225		11,379,750		11,379,750		11,379,750		12,935,978
Charter School Allocations		5,227,855		5,303,135		5,303,135	4	5,303,135		4,927,160
Total Mill Levy Override Expenditures		52,017,992	4	51,899,840		52,241,840		52,241,840		54,712,523
Change in MLO Fund Balance Assignment		4,811,808	\overline{Z}	4,856,066		3,438,248		3,946,054		(1,816,439)
Beginning MLO Fund Balance Assignment		43,730,072		45,227,452		48,541,880		48,541,880		52,487,934
Ending MLO Fund Balance Assignment	\$	48,541,880	\$	50,083,518	\$	51,980,128	\$	52,487,934	\$	50,671,495

^{*}The above amounts are included in the previous budget schedules within the categories to which they belong; they are presented in the above schedule to provide details specific to the Mill Levy Override revenue and related uses.



Total Program Funding

Total Program Funding is the primary funding source for the District's General Fund. The Colorado Department of Education uses a formula to determine how much Total Program Funding is provided to each Colorado school district based on a number of factors. Total Program can be expressed in total dollars, or in terms of Per-Pupil Revenue (PPR) multiplied by the District's Funded Pupil Count (FPC).

Total Program is funded by three sources: Local Property Tax, Specific Ownership Tax (i.e. vehicle registrations), and the remainder is provided to St. Vrain Valley Schools by the State of Colorado through what is called "State Equalization."

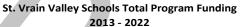
Below is a historical breakdown of Total Program Funding for St. Vrain Valley Schools.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

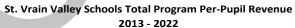
GENERAL FUND SUMMARY OF TOTAL PROGRAM FUNDING PER CDE* FISCAL YEARS ENDING 2013 - 2022

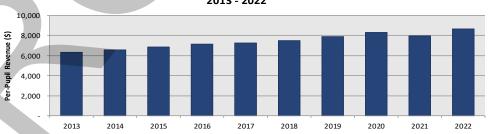
Local Property Tax
Specific Ownership Tax
State Equalization
Total Program
Funding
Funded Pupil Count
Per-Pupil Revenue

2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
\$ 60,902,524	\$ 60,496,735	\$ 59,712,081	\$ 72,693,957	\$ 74,653,111	\$ 80,732,969	\$ 85,984,071	\$104,386,600	\$102,407,932	\$102,685,839
3,127,653	3,354,034	3,882,507	3,887,950	3,756,272	4,488,357	5,189,596	5,296,836	6,876,301	5,135,812
108,361,241	119,163,453	133,605,666	133,240,934	138,009,845	139,771,356	147,820,482	149,773,717	135,023,353	157,264,101
172,391,418	183,014,222	197,200,254	209,822,841	216,419,228	224,992,682	238,994,149	259,457,153	244,307,586	265,085,752
27,207.8	28,011.8	28,740.5	29,373.5	29,821.6	30,032.3	30,188.5	31,300.8	30,736.7	30,574.0
\$ 6,336.10	\$ 6,533.47	\$ 6,861.41	\$ 7,143.27	\$ 7,257.13	\$ 7,491.69	\$ 7,916.73	\$ 8,289.16	\$ 7,948.40	\$ 8,670.30









^{*} Total Program Funding is calculated per the Colorado Department of Education (CDE). Actual amounts budgeted and received by the district vary due to actual vs. expected tax collections, CDE rescissions from the State Equalization payment, and rounding.



Charter School Allocations

The District must account for 100% of the District's per pupil revenue, multiplied by the funded pupil count (FPC) of the charter schools. The per pupil revenue for FY22 is \$8,670.30. The District also shares Mill Levy Override revenues with each of the six charter schools in proportion to their respective funded pupil counts. The student FPC for the charter schools for FY22 is 3,157.0, an increase of 62.0 compared to FY21, resulting in a total budgeted charter school allocation of \$34,889,770 as follows:

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J GENERAL FUND ADOPTED BUDGET SUMMARY OF CHARTER SCHOOL ALLOCATIONS FISCAL YEAR ENDING JUNE 30, 2022

Charter Schools Allocation		spen Ridge reparatory School		arbon Valley Academy	_	Flagstaff Academy		Imagine Charter School		St. Vrain Community Montessori School		「win Peaks Charter Academy	_	Total
Funded Pupil Count	_	492.0	_	205.0	7	615.0	_	786.0	_	237.0	_	822.0	_	3,157.0
Total Program Allocation Mill Levy Override Allocation ELPA Allocation*	\$	4,265,788 808,649 7,888	\$	1,777,412 336,937 7,171	\$	6,814,856 1,291,865 21,872	\$	5,332,235 1,010,812 6,096	\$	2,054,861 389,532 2,868	\$	7,126,987 1,351,035 27,968	\$	27,372,139 5,188,830 73,863
Read Act Allocation Gifted and Talented Allocation		12,179		12,179		15,384		17,948		12,179		10,897 8.451		80,766
Additional At-Risk Allocation Other Allocations**		5,058 480 331,418		2,108 755 132,702		8,080 1,406 540,445		6,323 1,081 420,117		2,436 223 153,332		4,185 555,572		32,456 8,130 2,133,586
Total	\$	5,431,460	\$	2,269,264	\$	8,693,908	\$	6,794,612	\$	2,615,431	\$	9,085,095	\$	34,889,770

^{*} ELPA stands for English Language Proficiency Act

^{**} Other Allocations include Federal COVID relief funds



FUND 18 - RISK MANAGEMENT FUND

The Risk Management Fund is used to account for the payment of loss or damage to the property of the school district, liability claims, workers' compensation claims, insurance premiums, and related administrative expenses.

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injuries to employees; and natural disasters. The District plans to provide for or restore the economic damages of those losses through risk retention and risk transfer.

The District is a member of two public entity risk sharing pools. The District's share of each pool varies based on exposures, the contribution paid to each pool, the District's claims experience, each pool's claims experience, and each pool's surplus and dividend policy. The District may be assessed to fund any pool surplus deficit.

Since July 1, 2002, the District has been a member of the Colorado School Districts Self Insurance Pool for property and liability insurance. The District has insurance deductibles of \$50,000 (property and general liability), and \$1,000 (vehicle liability) per claim.

Since July 1, 1985, the District has been a member of the Northern Colorado School Districts Workers' Compensation Self Insurance Pool. The other current pool members are Park School District (Estes Park) and Weld RE 4 District (Windsor). The workers' compensation pool discontinued insurance operations effective July 1, 1998, and resumed insurance operations on July 1, 2003. During the intervening years, insurance coverage was obtained outside the pool. The District's deductible is \$50,000 per claim for the year ended June 30, 2022.



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J RISK MANAGEMENT FUND FISCAL YEARS ENDING 2020 - 2022

	Actual 6/30/20	Adopted Budget 6/30/21	Amended Budget 6/30/21	Projected Actual 6/30/21	Adopted Budget 6/30/22
Revenues					
Local Revenues					
Investment Income	\$ 113,442 \$	73,000	\$ 10,500	\$ 9,400	\$ 3,800
Other Local Sources	25,040	50,000	25,000	25,137	25,000
Total Local Revenues	138,482	123,000	35,500	34,537	28,800
State Revenues					
State Equalization	3,739,370	4,439,370	4,439,370	4,439,370	4,745,743
Total Revenues	3,877,852	4,562,370	4,474,870	4,473,907	4,774,543
Total Nevellues	- 3,077,032	1,552,575	1,17 1,07 0	1,175,567	.,,,,,,,,,
Expenditures					
Salaries	309,096	312,483	312,943	291,943	314,991
Benefits	92,427	100,052	92,505	86,905	92,252
Purchased Services	2,655,395	4,257,950	4,312,950	2,996,700	4,530,300
Supplies and Materials	177,830	167,500	167,500	15,700	249,500
Claims Paid	974,388	1,582,000	1,582,000	318,000	1,500,000
Other	13,848	95,000	95,000	45,300	87,500
Total Expenditures	4,222,984	6,514,985	6,562,898	3,754,548	6,774,543
Excess of Revenues Over					
(Under) Expenditures	(345,132)	(1,952,615)	(2,088,028)	719,359	(2,000,000)
Fund Balance, Beginning Fund Balance, Ending	7,114,340	6,739,971	6,769,208	6,769,208	7,488,567
Committed	6,769,208	4,787,356	4,681,180	7,488,567	5,488,567
Fund Balance, Ending	\$ 6,769,208 \$		\$ 4,681,180	\$ 7,488,567	\$ 5,488,567



FUND 19 - COLORADO PRESCHOOL PROGRAM FUND

The Colorado Preschool Program (CPP) Fund is used to account for revenue allocations from the General Fund used for the Colorado Preschool Program which is a state funded program for preschool children the year before kindergarten. Children who qualify for the Colorado Preschool Program may have a variety of at-risk factors. Funding for the program uses a calculated amount called per-pupil operating revenue (PPOR), which is the General Fund's per-pupil revenue under the state funding formula, less the Board-required Risk Management and Capital Reserve per-student allocation. The PPOR multiplied by the CPP funded pupil count that is certified in the October Count results in the total amount available to the CPP fund. A total of 378 slots are expected to be certified for FY22, resulting in a CPP Funded Pupil Count of 189.0, which translates to \$1,564,032 in equalization revenue for the fund, net of the required allocation to the cap reserve fund.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J COLORADO PRESCHOOL PROGRAM FUND FISCAL YEARS ENDING 2020 - 2022

	Actual			Projected Actual	Adopted Budget
_	6/30/20	6/30/21	6/30/21	6/30/21	6/30/22
Revenues					
Local Revenues	42.455	.	4 000	.	.
Investment Income	\$ 12,455	\$ 9,500	\$ 1,000	\$ 680	\$ 300
State Revenues					
State Equalization	2,155,184	1,984,527	1,476,997	1,502,248	1,638,687
Other State Revenues	5,673	-	-	-	-
Total State Revenues	2,160,857	1,984,527	1,476,997	1,502,248	1,638,687
Revenue Allocations					
Capital Reserve Fund	(98,280)	(90,574)	(67,284)	(68,418)	(74,655)
Total Revenues	2,075,032	1,903,453	1,410,713	1,434,510	1,564,332
Expenditures					
Salaries	209,914	220,293	221,918	215,951	225,806
Benefits	65,351	71,249	68,277	67,047	69,775
Purchased Services	1,366,026	1,489,776	1,123,660	1,064,025	1,098,260
Supplies and Materials	100,688	107,500	121,300	44,656	112,500
Capital Outlay	550,000	150,000	150,000	-	-
Other	23,730	27,750	27,600	17,648	18,000
Total Expenditures	2,315,709	2,066,568	1,712,755	1,409,327	1,524,341
Excess of Revenues Over		'			
(Under) Expenditures	(240,677)	(163,115)	(302,042)	25,183	39,991
Fund Balance, Beginning	800,737	625,013	560,060	560,060	585,243
Fund Balance, Ending					
Restricted	560,060	461,898	258,018	585,243	625,234
Fund Balance, Ending	\$ 560,060	\$ 461,898	\$ 258,018	\$ 585,243	\$ 625,234



FUND 21 - NUTRITION SERVICES FUND

The Nutrition Services Department is accountable for the meal service programs within the District. The program operates with a financially self-supporting budget. The program purchases food and supplies for preparation and service of meals according to Federal Child Nutrition Program guidelines. The Nutrition Services office staff assesses the needs of the department and its customers, sets measurable goals, and maintains a philosophy of customer service in dealing with students, parents, school staff, and the community.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J NUTRITION SERVICES FUND FISCAL YEARS ENDING 2020 - 2022

	Actual 6/30/20	Adopted Budget 6/30/21	Amended Budget 6/30/21	Projected Actual 6/30/21	Adopted Budget 6/30/22
Revenues					
Local Revenues					
Investment Income	\$ 17,952	\$ 12,000	\$ 1,000	\$ 725	\$ 300
Charges for Services	3,467,649	4,600,000	38,000	44,000	55,000
Other Local Sources	62,826	75,000	92,000	75,000	75,000
Total Local Revenues	3,548,427	4,687,000	131,000	119,725	130,300
State Revenues					
State Match	182,546	190,000	84,042	84,042	85,000
State Match	182,340	190,000	04,042		83,000
Federal Revenues					
Commodities Entitlement	610,326	670,000	670,000	670,000	757,000
National School Lunch Program	5,350,854	5,500,000	6,362,000	7,562,000	10,403,000
Total Federal Revenues	5,961,180	6,170,000	7,032,000	8,232,000	11,160,000
Total Revenues	9,692,153	11,047,000	7,247,042	8,435,767	11,375,300
Expenditures					
Salaries	3,957,677	4,112,350	4,229,000	4,240,000	4,302,000
Benefits	1,665,160	1,803,672	1,718,000	1,739,000	1,817,000
Purchased Services	168,400	125,000	126,000	90,500	133,000
Supplies and Materials	4,442,736	5,166,000	3,183,000	3,584,000	5,109,000
Capital Outlay	13,274	45,000	44,000	40,000	45,000
Other	57,000	100,000	-	-	100,000
Total Expenditures	10,304,247	11,352,022	9,300,000	9,693,500	11,506,000
Revenues Less Expenditures	(612,094)	(305,022)	(2,052,958)	(1,257,733)	(130,700)
Transfers in (out)	-	-	1,630,000	840,335	-
Net Change in Fund Balance	(612,094)	(305,022)	(422,958)	(417,398)	(130,700)
Frank Delever Designatur	2.050.004	1 250 207	1 446 000	1 446 222	1.020.402
Fund Balance, Beginning	2,058,984	1,356,267	1,446,890	1,446,890	1,029,492
Fund Balance, Ending	\$ 1,446,890	\$ 1,051,245	\$ 1,023,932	\$ 1,029,492	\$ 898,792

Fund 21 - Nutrition Services 44



FUND 22 - GRANTS FUND

The Governmental Designated Purpose Grant Fund is used to account for restricted state and federal grants.

The ESSA (Every Student Succeeds Act) of 2015 replaced and updated the NCLB (No Child Left Behind) Act of 2001. ESSA gives greater deference to state education policies and reduced the federal government's role and oversight with regard to the education of Colorado's K-12 students. For more information, visit www.ed.gov/essa.

Consolidated Grants

Title I: Part A: Improving Academic Achievement of the Disadvantaged

This funding focuses on promoting school-wide reform in at-risk schools and ensuring student access to scientifically based instructional strategies and challenging academic content. This program is the largest ESSA program and allocates its resources based on the poverty rates of students.

Title II: Part A: Teachers and Principals Training and Recruiting

This grant helps to ensure high quality teachers will be available for all students. The grant provides for teacher training and recruitment of highly qualified teachers, para-educators, and principals capable of ensuring that all children achieve high standards.

<u>Title III: Language Instruction for Limited English Proficient and Immigrant Students</u>

This grant helps children with limited English skills develop high levels of academic attainment in English and meet the state academic achievement standards set for each grade level. Title III also addresses the need for family literacy, providing English language instruction for parents and preschool age children.

Title IV: Part A: Student Support and Academic Enrichment

This grant is intended to improve students' academic achievement by increasing the capacity of State educational agencies (SEAs), local educational agencies (LEAs), and local communities to provide all students with access to a well-rounded education; improve school conditions for student learning; and improve the use of technology to improve the academic achievement and digital literacy of all students.

Federal Grants

IDEA - PL 94-142 - Part B

The purposes of the Individuals with Disabilities Education Act (IDEA) are to ensure that all children with disabilities have available to them free appropriate public education which emphasizes special education and related services designed to meet their unique needs; ensure the rights of children with disabilities are protected; assist local educational agencies to provide education of all children with disabilities; and assess and ensure the effectiveness of efforts to educate children with disabilities.

IDEA - PL 99-457 - Preschool

Provides grants to local education agencies to assist in providing special education and related services to children with disabilities ages three to five.

Fund 22 - Grants Fund 45



<u>Carl Perkins – Career and Technical Education</u>

This grant develops the vocational skills of secondary students by promoting integrated career, academic, and technical instruction.

McKinney - Education for Homeless Children and Youth

This grant ensures that all homeless children and youth have equal access to the same free, appropriate public education available to other children.

State Grants

School to Work Alliance Program (SWAP)

The purpose of SWAP is to provide career development and employment related services to youth with disabilities through partnership with the Colorado Department of Education, the Division of Vocational Rehabilitation and school districts. SWAP is designed to enhance transition services mandated through IDEA.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND FISCAL YEARS ENDING 2020 - 2022

	Actual 6/30/20	Adopted Budget 6/30/21	Amended Budget 6/30/21	Projected Actual 6/30/21	Adopted Budget 6/30/22
Revenues					
Local Revenues					
Other Local Sources	\$ -	\$ -	\$ 9,850	\$ 9,850	\$ -
State Revenues					
State Grants	1,799,451	2,603,883	2,218,965	1,905,379	1,797,466
Federal Revenues					
Special Education	4,377,213	6,739,734	7,222,768	4,625,985	7,604,006
Other Federal Grants	4,412,116	4,730,458	4,924,457	3,786,166	5,604,011
Total Federal Revenues	8,789,329	11,470,192	12,147,225	8,412,151	13,208,017
Total Revenues	10,588,780	14,074,075	14,376,040	10,327,380	15,005,483
Expenditures					
Salaries	6,177,310	6,520,386	6,863,224	6,066,233	7,039,777
Benefits	2,134,108	2,512,533	2,590,775	2,126,487	2,802,062
Purchased Services	799,830	1,283,385	768,553	467,703	765,780
Supplies and Materials	636,097	2,990,601	3,119,400	732,027	3,206,907
Capital Outlay	174,873	2,990,001	305,114	397,011	72,590
Other	666,562	767,170	728,974	537,919	1,118,367
Total Expenditures	10,588,780	14,074,075	14,376,040	10,327,380	15,005,483
Excess of Revenues Over					
(Under) Expenditures					
Fund Balance, Beginning	-	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -	\$ -

Fund 22 - Grants Fund 46



FUND 23 - STUDENT ACTIVITIES SPECIAL REVENUE FUND

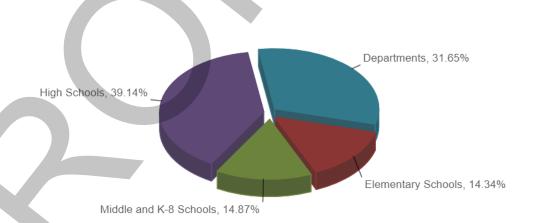
The Student Activities Special Revenue Fund records financial transactions related to school sponsored pupil intrascholastic and interscholastic athletic and other related activities. Although these activities are generally supported by revenues from pupils and gate receipts, they may be supplemented by fundraisers and gifts. Accounting is maintained for each District school and department, and separate activities within each location.



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J STUDENT ACTIVITIES SPECIAL REVENUE FUND FISCAL YEARS ENDING 2020 - 2022

		Actual 6/30/20		Adopted Budget 6/30/21		Amended Budget 6/30/21		Projected Actual 6/30/21		Adopted Budget 6/30/22
Revenues										
Local Revenues										
Athletic Activities	\$	2,348,466	\$	2,585,000	\$	1,200,000	\$	1,200,000	\$	2,600,000
Pupil Activities		3,202,912		3,388,000		1,300,000		1,350,000	47	3,450,000
PTO/Gift Activities		787,939		792,000	7	320,000		540,000		860,000
Investment Income		99,024		64,000		10,000		8,300		10,000
Total Local Revenues		6,438,341		6,829,000		2,830,000		3,098,300		6,920,000
Total Revenues		6,438,341		6,829,000		2,830,000		3,098,300		6,920,000
Expenditures										
Athletic Activities		2,292,481		3,076,000		1,400,000		910,000		2,680,000
Pupil Activities		3,079,555		3,558,000		1,300,000		805,000		3,320,000
PTO Gift Activities	_	760,840		738,000		400,000		340,000		760,000
Total Expenditures		6,132,876		7,372,000		3,100,000		2,055,000		6,760,000
Excess of Revenues Over Expenditures		305,465		(543,000)		(270,000)		1,043,300		160,000
Transfers in (out)		(238,537)		-		350,000		51,797		-
Net Change in Fund Balance		66,928		(543,000)		80,000		1,095,097		160,000
Fund Balance, Beginning	4	5,513,273		5,510,736		5,580,201		5,580,201		6,675,298
Fund Balance, Ending	\$	5,580,201	\$	4,967,736	\$	5,660,201	\$	6,675,298	\$	6,835,298

FUND BALANCE JUNE 30, 2020





ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J STUDENT ACTIVITIES SPECIAL REVENUE FUND BALANCES

Location		2017	2018	2019	2020
Elementary Schools					
Alpine Elementary	\$	(16,011) \$	15,540	\$ 14,891 \$	14,007
Black Rock Elementary		43,451	38,187	56,715	63,796
Blue Mountain Elementary		18,624	12,678	19,384	28,974
Burlington Elementary		70,157	48,344	65,455	31,843
Centennial Elementary		16,017	11,978	12,164	13,631
Central Elementary		35,675	37,557	46,083	60,582
Columbine Elementary		22,785	19,365	18,413	23,042
Eagle Crest Elementary		32,259	26,883	37,451	27,384
Erie Elementary		8,253	13,459	14,590	18,167
Fall River Elementary		49,631	52,144	48,717	65,107
Grand View Elementary		- 5.007	4.507	5,590	15,775
Hygiene Elementary		5,097	4,507	5,007	6,680
Indian Peaks Elementary		15,047	17,668	14,420	20,469
Legacy Elementary Longmont Estates Elementary		21,613 6,852	16,209 8,624	23,305 943	28,288 10,703
Lyons Elementary		40,476	31,391	35,463	31,752
Mead Elementary		34,661	40,102	46,667	53,890
Mountain View Elementary		16,545	32,556	22,459	25,169
Niwot Elementary		27,601	15,775	27,752	44,631
Northridge Elementary		16,319	20,232	31,681	15,832
Prairie Ridge Elementary		45,347	47,839	53,922	56,649
Red Hawk Elementary		46,777	40,356	38,389	44,949
Rocky Mountain Elementary		21,955	21,559	37,547	51,070
Sanborn Elementary		32,060	35,853	41,257	47,762
Elementary Schools Total	_	611,191	608,805	718,265	800,152
Middle and K-8 Schools	_				
Altona Middle		78,977	49,892	57,510	62,829
Coal Ridge Middle		81,576	77,438	74,086	67,853
Erie Middle		161,708	174,563	144,352	138,327
Longs Peak Middle		28,196	21,026	21,677	29,560
Mead Middle		89,737	82,168	66,255	69,657
Sunset Middle		169,085	157,521	137,434	101,036
Soaring Heights PK-8		-	10,000	24,481	55,206
Thunder Valley K-8		38,330	47,592	57,703	66,650
Timberline PK-8		69,654	61,681	58,055	66,622
Trail Ridge Middle		77,582	73,173	59,767	66,080
Westview Middle		104,364	107,971	97,948	106,003
Middle and K-8 Schools Total	_	899,209	863,024	799,268	829,823
High Schools					
Erie High		332,490	383,720	442,524	478,723
Frederick High		164,534	208,115	165,679	181,665
Longmont High		298,749	310,464	341,419	326,816
Lyons Middle Senior		107,733	80,224	105,423	101,095
Mead High		182,713	272,629	271,448	274,118
Niwot High		239,660	230,518	225,887	217,648
Olde Columbine High		63,338	73,647	74,159	67,771
Silver Creek High	47	189,144	226,139	200,550	249,038
Skyline High	_	271,360	294,252	285,881	287,064
High Schools Total	_	1,849,721	2,079,708	2,112,970	2,183,938
Programs and Departments					
Apex Homeschool		23,530	26,134	25,981	21,054
Curriculum Specialist		52,977	14,234	9,871	8,615
District Athletics		508,642	602,598	442,069	471,395
District Technology		325,570	472,630	660,705	626,774
Extracurricular		22,293	28,024	31,594	49,348
Financial Services		57,279	57,197	57,283	57,456
Innovation Programs		27,656	10,962	12,345	16,403
Student Services		16,068	17,541	18,224	13,452
Superintendents Office Vocational Education Services		166,204	125,968	250,539	15,453
Title I		127,342 10,067	112,904	84,888 15,789	90,826 17,367
Other		128,934	13,147 201,192	273,482	378,145
Programs and Departments Total	_	1,466,562	1,682,531	1,882,770	1,766,288
	ć				
District Total	<u>\$</u>	4,826,683 \$	5,234,070	\$ 5,513,273 \$	5,580,201



FUND 27 - COMMUNITY EDUCATION FUND

The Community Education Fund is a Special Revenue Fund and is used to record financial transactions from such activities as summer school, community projects, and student alternative make-up program.

<u>Community Schools</u> - Funds are generated through tuition and fees. In FY21, Community Schools received State and Federal COVID relief funds. Expenditures include salaries, enrichment program services, supplies/materials, and some furniture/equipment purchases. Community Schools includes before/after school child care, wrap-around programs for part-time preschool students, and after-school, summer, or non-school-day enrichment programs. Community Schools primarily serves elementary school age students.

<u>Facility Use</u> - Funds are generated through rental and use fees of district facilities. Expenditures include costs for custodial services, repairs and maintenance, administration, and supplies and materials.

<u>Local Grants and Awards</u> - The District receives many grants and awards from local non-profits and corporations, usually for specific purposes. Each grant and award is tracked individually.

<u>Summer School</u> - Funds are generated through tuition and donations. Expenditures include instructor salaries, clerical support, supplies/materials, tuition assistance and utility/custodial support. This program serves students in both elementary and secondary grades.



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J COMMUNITY EDUCATION FUND FISCAL YEARS ENDING 2020 - 2022

	Actual 6/30/20	Adopted Budget 6/30/21	Amended Budget 6/30/21	Projected Actual 6/30/21	Adopted Budget 6/30/22
Revenues					
Local Revenues					
Investment Income	\$ 63,235	\$ 42,000	\$ 7,900	\$ 4,744 \$	2,160
Charges for Services	4,764,916	5,150,800	1,836,457	2,436,582	4,260,117
Local Grants/Awards	550,672	-	415,000	609,150	275,000
Total Local Revenues	5,378,823	5,192,800	2,259,357	3,050,476	4,537,277
State Revenues					
State Grants		-	-	308,119	-
Federal Revenues					
Federal Grants	3,577		949,187	949,187	-
Total Revenues	5,382,400	5,192,800	3,208,544	4,307,782	4,537,277
Expenditures					
Instruction	4,241,159	3,917,000	4,140,194	4,552,207	3,460,241
Support Services	1,511,853	2,004,000	1,436,360	1,406,272	1,307,887
Capital Outlay	43,962	25,000	60,000	60,174	-
Total Expenditures	5,796,974	5,946,000	5,636,554	6,018,653	4,768,128
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(414,574)	(753,200)	(2,428,010)	(1,710,871)	(230,851)
Transfers in (out)	40,537	-	1,423,051	1,024,813	-
Net Change in Fund Balance	(374,037)	(753,200)	(1,004,959)	(686,058)	(230,851)
Fund Balance, Beginning Fund Balance, Ending	3,445,670	3,087,050	3,071,633	3,071,633	2,385,575
Restricted	3,071,633	2,333,850	2,066,674	2,385,575	2,154,724
Fund Balance, Ending	\$ 3,071,633	\$ 2,333,850	\$ 2,066,674	\$ 2,385,575 \$	2,154,724



FUND 29 - FAIR CONTRIBUTIONS FUND

This Special Revenue Fund was first established November 15, 1995 in accordance with the Intergovernmental Agreement Concerning Fair Contributions for Public School Sites between the City of Longmont and the St. Vrain Valley School District in order to collect monies for acquisition, development or expansion of public school sites based on the impacts created by residential subdivisions. Since that date, additional intergovernmental agreements have been set up with the Towns of Mead, Frederick, Firestone, Erie, Lyons, Dacono and Broomfield. Additional fair contribution fees for public school sites are collected from Boulder County, Larimer County, and from individual developers in Weld County.

The fee is assessed according to the type of dwelling: single family, duplex/triplex, condo/townhouse, multi-family or mobile home. The fees are collected for use within the senior high school feeder attendance area boundaries, which serve the individual dwelling units.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J FAIR CONTRIBUTIONS FOR PUBLIC SCHOOL SITES FUND FISCAL YEARS ENDING 2020 - 2022

	Actual 6/30/20	Adopted Budget 6/30/21	Amended Budget 6/30/21	Projected Actual 6/30/21	Adopted Budget 6/30/22
Revenues					
Local Revenues					
Investment Income	\$ 113,991	\$ 75,000	\$ 13,000	\$ 11,200	\$ 18,000
Cash in Lieu Revenue	1,178,153	1,488,000	1,600,000	1,900,000	2,100,000
Total Revenues	1,292,144	1,563,000	1,613,000	1,911,200	2,118,000
Expenditures					
Purchased Services	7,200	500,000	25,000	10,000	25,000
Capital Outlay	952,460	2,000,000	1,600,000	1,300,000	2,000,000
Total Expenditures	959,660	2,500,000	1,625,000	1,310,000	2,025,000
Excess of Revenues Over					
(Under) Expenditures	332,484	(937,000)	(12,000)	601,200	93,000
Fund Balance, Beginning Fund Balance, Ending	7,591,821	7,512,821	7,924,305	7,924,305	8,525,505
Committed	7,924,305	6,575,821	7,912,305	8,525,505	8,618,505
Fund Balance, Ending	\$ 7,924,305	\$ 6,575,821	\$ 7,912,305	\$ 8,525,505	\$ 8,618,505



FUND 31 - BOND REDEMPTION FUND

The Bond Redemption Fund is a debt service fund used to account for property taxes levied and investment income earned, and to provide for payment of general long-term debt principal retirement, semi-annual interest, and related fees.

The District's long-term debt, in the form of general obligation bonds, will total \$469,740,000 as of June 30, 2021. In November of 2016, District taxpayers authorized \$260 million of general obligation debt in order to address the District's capital needs due to growth. In December of 2016, the District issued \$200 million of the \$260 million that was authorized, and issued the remaining \$60 million in October of 2018. The budgeted amount for the District's debt service and related fees for Fiscal Year 2021-22 is \$57,686,846. Property taxes provide nearly all of the revenue for this fund, with investment income contributing less than 1%.

On December 15, 2020, the series 2010A bonds became subject to call and redemption. With sufficient resources available in its Bond Redemption Fund to be able to fund the early redemption of these bonds, administration determined it was advantageous and favorable to the District and its taxpayers to fully redeem and discharge the 2010A bonds early, on June 1, 2021. This reduces the longevity of the 2010A bond debt by approximately 4 ½ years, resulting in an interest savings of \$1.59M.

The legal debt limit of 20% of the District's 2020 assessed valuation of \$4.10 billion is \$819.4 million. This exceeds the net amount of the District's bonds payable as of December 31, 2020 by approximately \$349.7 million.

The District's enrollment has changed between -4.70% and 1.24% per year over the past five years. Annual increases of approximately 1 - 2.5% are expected for the next several years. The district experienced a downward impact to student enrollment as a result of the COVID-19 pandemic in the amount of approximately 1,500 students, or -4.7% (including the preschool program) in the 2020-21 school year. District needs for additional school facilities are expected to continue to increase as growth resumes in subsequent years, and additional facility needs increased due to the expansion of the kindergarten program in the 2019-20 school year.

The property tax levy for principal and interest on bonds was Board-approved at 17.550 mills for property tax year 2020 (to be collected in 2021), which is approximately 31.0% of the total tax levy of 56.542 mills. The District's debt service payments remain stable until 2023. In 2024, debt service payments are structured to drop by approximately \$18 million per year with little fluctuation until 2031. Principal and interest payments from 2032 forward are structured to increase again until the majority of bonds are paid off in 2034, with a few remaining bonds scheduled through 2036. Maintaining the current scheduled repayment of long-term debt is not expected to have any significant financial impact on current or future operations of the District.



GENERAL OBLIGATION BONDS

						Outstanding Balance	
	Issue Date	Issue Amount	Interest % *	Principal Due	Premium **	as of June 30, 2021	Note
	April 2006	\$ 43,455,000	5.25%	Dec 15 through 2020	\$ 2,520,719	\$	1
	February 2009	\$104,000,000	3.000% - 3.625%	Dec 15 through 2021	\$ 504,199	100,000	2
	May 2010	\$ 8,590,000	5.25%	Dec 15, 2023 - 2025	\$ 1,191,756	-	4
	May 2010	\$ 76,410,000	5.34% - 5.79%	Dec 15, 2026-2033	\$ -	76,410,000	3
	June 2011	\$ 31,150,000	2.75% - 5.0%	Dec 15 through 2022	\$ 4,359,203	17,075,000	
	February 2012	\$ 34,695,000	2.0% - 4.0%	Dec 15 through 2024	\$ 4,245,413	19,955,000	
	October 2014	\$ 50,355,000	3.0% - 5.0%	Dec 15 through 2026	\$ 10,821,491	45,850,000	
•••	February 2016	\$115,155,000	2.5% - 5.0%	Dec 15 through 2033	\$ 12,871,395	94,995,000	
	October 2016	\$ 14,390,000	1.75% - 5.0%	Dec 15, 2021 - 2022	\$ 2,430,004	14,390,000	
	December 2016	\$200,000,000	3.0% - 5.0%	Dec 15 through 2036	\$ 23,640,238	178,360,000	
	October 2018	\$ 60,340,000	5.0%	Dec 15 through 2022	\$ 3,415,401	22,605,000	
						\$ 469,740,000	

^{*} All interest is payable on June 15 and December 15.

^{**} All premiums are being amortized over the life of the bonds.

1) The April 2006 issuance was partially refunded in October of 2016.

²⁾ Due to favorable market conditions, a portion of the February 2009 bonds was refinanced in Fiscal Year 2016.

³⁾ The \$76,410,000 bond issuance in May of 2010 was part of the Direct Pay Build America Bond Program.

⁴⁾ Called and paid early on June 1, 2021



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J BOND REDEMPTION FUND FISCAL YEARS ENDING 2020 - 2022

	 Actual 6/30/20		Adopted Budget 6/30/21		Amended Budget 6/30/21		Projected Actual 6/30/21		Adopted Budget 6/30/22
Revenues									
Local Revenues									
Property Taxes	\$ 73,389,872	\$	73,294,052	\$	71,891,049	\$	71,904,749	\$	68,309,512
Investment Income	653,451		600,000		85,000		76,000	4	100,000
Other Local Sources	 982,297		-	4	900,000		400,000		500,000
Total Revenues	75,025,620		73,894,052	Z	72,876,049	_	72,380,749	$\underline{\underline{}}$	68,909,512
Expenditures									
Debt Principal	33,775,000		36,585,000		36,585,000		45,175,000		36,185,000
Interest	25,208,839		23,559,439		23,559,439		23,541,901		21,481,846
Fiscal Charges	16,390		20,000		20,000		17,000		20,000
Total Expenditures	59,000,229		60,164,439		60,164,439	4	68,733,901		57,686,846
Excess of Revenues and Other		7							
Sources Over (Under)				\neg					
Expenditures and Other Uses	 16,025,391		13,729,613	_	12,711,610	_	3,646,848	_	11,222,666
Fund Balance, Beginning	 52,775,237		67,769,450		68,800,628		68,800,628		72,447,476
Fund Balance, Ending	\$ 68,800,628	\$	81,499,063	\$	81,512,238	\$	72,447,476	\$	83,670,142



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J BOND REDEMPTION FUND GENERAL OBLIGATION BONDS AS OF JUNE 30, 2021

General Obligation Bonds	Principal Interes		Interest		Total	
Building 2009	\$	100,000	\$	1,813	\$	101,813
Building 2010B		76,410,000		41,707,074		118,117,074
Refunding 2003 in 2011B		17,075,000		864,375		17,939,375
Refunding 2004 in 2012		19,955,000		1,803,650		21,758,650
Refunding 2006 in 2014		45,850,000		9,753,750		55,603,750
Refunding 2009 in 2016A		94,995,000		35,714,350		130,709,350
Refunding 2006 in 2016B		14,390,000		646,869		15,036,869
Building 2016C		178,360,000		85,654,075		264,014,075
Building 2018		22,605,000		1,144,125		23,749,125
Total General Obligation Bonds	\$	469 740 000	\$	177 290 081	Ś	647 030 081

DETAIL OF ANNUAL PAYMENTS - ALL BONDS

					Total
Fiscal Year	 Principal		Interest	Prin	cipal/Interest
2021-22	\$ 36,185,000	\$	21,481,845	\$	57,666,845
2022-23	36,795,000		19,833,214		56,628,214
2023-24	20,335,000		18,520,989		38,855,989
2024-25	21,685,000		17,590,989		39,275,989
2025-26	22,910,000		16,537,389		39,447,389
2026-27	27,510,000		15,272,742		42,782,742
2027-28	28,190,000		13,853,223		42,043,223
2028-29	29,270,000		12,367,637		41,637,637
2029-30	30,185,000		10,877,601		41,062,601
2030-31	31,530,000		9,381,106		40,911,106
2031-32	39,680,000		7,654,560		47,334,560
2032-33	43,875,000		5,629,415		49,504,415
2033-34	39,815,000		3,725,221		43,540,221
2034-35	20,345,000		2,478,400		22,823,400
2035-36	20,430,000		1,560,750		21,990,750
2036-37	21,000,000		525,000		21,525,000
Total	\$ 469.740.000	\$ 1	177.290.081	Ś	647.030.081



FUND 41 - BUILDING FUND

The Building Fund is a Capital Project Fund used to budget and account for the proceeds of bond sales and expenditures for capital outlay for land, buildings, improvements of grounds, construction of buildings, additions or remodeling of buildings, or the initial purchase and replacement of certain equipment.

In December 2016, the District issued \$200 million in bonds and received an additional \$23.6 million in bond premium. This resulted in a total of \$223.6 million in proceeds from the initial sale of bonds that were authorized by voters in November 2016. Many projects are funded by these bonds, including the recently-opened Grand View Elementary, Soaring Heights PK-8, and St. Vrain Innovation Center, and the soon to be opened Highlands Elementary and new Mead Elementary building.

An additional \$60 million bond issuance took place in October of 2018, generating an additional \$3.4 million in premium. This provided the balance of the funds necessary for all of the planned projects as described in the November 2016 ballot information.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J BUILDING FUND FISCAL YEARS ENDING 2020 - 2022

	Actual 6/30/20	Adopted Budget 6/30/21	Amended Budget 6/30/21	Projected Actual 6/30/21	Adopted Budget 6/30/22
Revenues	9,00,00	3,55,55	3, = 0, ==		
Local Revenues					
Investment Income	\$ 1,831,318	\$ 650,000	\$ 108,000	\$ 103,000	\$ 60,000
Other Local Sources	605,713	5,000	5,000	5,000	5,000
Total Revenues	2,437,031	655,000	113,000	108,000	65,000
Expenditures					
Salaries	567,218	701,000	647,000	597,000	547,000
Benefits	178,397	226,000	207,000	192,000	167,000
Purchased Services	7,130,134	12,000,000	9,000,000	7,000,000	2,000,000
Supplies and Materials	2,639	-	-	-	-
Capital Outlay	40,402,668	45,000,000	52,000,000	39,000,000	27,411,874
Other	3,960	5,000	6,000	3,300	5,000
Total Expenditures	48,285,016	57,932,000	61,860,000	46,792,300	30,130,874
Excess of Revenues Over			_		
(Under) Expenditures	(45,847,985)	(57,277,000)	(61,747,000)	(46,684,300)	(30,065,874)
Other Financing Sources (Uses)					
Net change in fund balance	(45,847,985)	(57,277,000)	(61,747,000)	(46,684,300)	(30,065,874)
Fund Balance, Beginning	125,398,159	72,141,159	79,550,174	79,550,174	32,865,874
Fund Balance, Ending	\$ 79,550,174	\$ 14,864,159	\$ 17,803,174	\$ 32,865,874	\$ 2,800,000

Fund 41 - Building Fund 57



FUND 43 - CAPITAL RESERVE FUND

The Capital Reserve Capital Projects Fund is used to account for revenue allocations from the General Fund and other revenues allocated to or earned in this fund, and the expenditures for the ongoing capital needs of the District, such as acquisition of land, building additions and improvements, and major equipment purchases.

Schools and departments submit project and equipment funding requests. Requests are evaluated and recommended by the Capital Reserve Committee and submitted to the Board of Education for final approval.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J CAPITAL RESERVE CAPITAL PROJECTS FUND FISCAL YEARS ENDING 2020 - 2022

	Adopted Actual Budget		Amended Budget	Projected Actual	Adopted Budget
	6/30/20	6/30/21	6/30/21	6/30/21	6/30/22
Revenues					
Local Revenues					
Investment Income	\$ 167,961 \$	110,000	\$ 15,000	\$ 9,000	\$ 3,600
Other Local Sources	191,316	75,000	76,500	110,639	75,000
Total Local Revenues	359,277	185,000	91,500	119,639	78,600
State Revenues					
State Equalization	6,080,821	2,702,497	7,158,683	7,158,683	9,674,152
Total Revenues	6,440,098	2,887,497	7,250,183	7,278,322	9,752,752
Expenditures					
Capital Expenditures	9,034,008	8,247,373	12,809,367	10,849,252	12,500,156
Revenues Less Expenditures	(2,593,910)	(5,359,876)	(5,559,184)	(3,570,930)	(2,747,404)
Transfers in (out)	816,753	-	(60,051)	239,949	-
Excess of Revenues Over					
(Under) Expenditures	(1,777,157)	(5,359,876)	(5,619,235)	(3,330,981)	(2,747,404)
Fund Balance, Beginning Fund Balance, Ending	9,305,415	7,312,608	7,528,258	7,528,258	4,197,277
Committed	7,528,258	1,952,732	1,909,023	4,197,277	1,449,873
Fund Balance, Ending	\$ 7,528,258 \$	1,952,732	\$ 1,909,023	\$ 4,197,277	\$ 1,449,873



CAP RESERVE FY 2022 SUMMARY GF Funded CAP Reserve ESTIMATED COSTS

		Percent of	2022 Proposed	2022 CAP
Fund Accounts	Fund Manager	Total	CAP Summary	Funding Source
Arts/Athletics	Executive Director of Athletics/Fine Arts	0.7 %	\$ 84,750	2022 General Fund
Custodial	Custodial Manager	0.9 %	107,000	2022 General Fund
Districtwide Capital Projects	Executive Director of Construction/Maintenance	87.9 %	10,996,600	2022 General Fund
Nutrition Services	Director of Nutrition Services	0.2 %	21,140	2022 General Fund
Regulatory Compliance	Assistant Superintendent of Operations	0.8 %	100,000	2022 General Fund
Transportation	Director of Transportation	9.5 %	1,190,666	2022 General Fund
Total		100.0 %	\$ 12,500,156	



FUND 65 - SELF INSURANCE FUND

The Self Insurance Fund is an internal service fund used to account for the District's self-funded insurance plan. Revenues for the fund include employee and District contributions towards health and dental claims, and rebates or incentives from healthcare provider contracts. Expenditures include salary, benefits, purchased services, supplies, and equipment related to managing the self-insurance health and dental plans and complying with the Health Insurance Portability and Accountability Act (HIPAA).

Initial funding for the fund was in the form of transfers from the General Fund that were attributable to the United, Cigna and MetLife plan histories, and the results of successful negotiations by the District Administration on behalf of the District's employees.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J SELF INSURANCE FUND FISCAL YEARS ENDING 2020 - 2022

		Adopted Amended			Projected		Adopted		
	Actual 5/30/20		Budget Budget 6/30/21 6/30/21			Actual 6/30/21		Budget 6/30/22	
Revenues	, , -		-,,		1,22,	_			
Local Revenues									
Investment Income	\$ 98,280	\$	60,000	\$	17,000	\$	12,310	\$	20,000
Charges for Services	23,914,896		24,175,000	4	24,368,400		25,863,208		25,863,210
Other Local Sources	78,898		10,000		10,000		205,285		12,310
Total Revenues	24,092,074	_	24,245,000		24,395,400		26,080,803		25,895,520
Expenditures									
Salaries	178,259		214,883		214,875		214,875		225,618
Benefits	58,195		68,655		71,383		71,383		74,448
Purchased Services	3,472,024		4,134,000		4,406,100		4,222,000		4,644,200
Supplies and Materials	.		5,400		5,400		-		5,400
Claims Paid	15,189,495		20,204,009		20,569,325		19,325,000		23,190,000
Other	835,883		943,000		1,005,000		1,020,000		1,025,000
Total Expenditures	19,733,856		25,569,947		26,272,083		24,853,258		29,164,666
Excess of Revenues Over									
(Under) Expenditures	4,358,218		(1,324,947)		(1,876,683)		1,227,545		(3,269,146)
Fund Balance, Beginning	6,494,703		9,157,775		10,852,921		10,852,921		12,080,466
Fund Balance, Ending	\$ 10,852,921	\$	7,832,828	\$	8,976,238	\$	12,080,466	\$	8,811,320

Fund 65 - Self Insurance Fund



SUMMARY BUDGET REPORTS

The following pages contain consolidated budgetary information to provide a district-wide, comprehensive summary of the individual fund budgets.

Consolidated Budget Summary

The first page of the Consolidated Budget Summary shows all funds available compared to total appropriations, summarized by operating funds and other funds. Subsequent pages show the detail for each fund in a side-by-side, comparison format.

Operating funds include the General Fund, Capital Reserve Fund, Colorado Preschool Program Fund, Community Education Fund, Fair Contributions Fund, Designated Grant Fund, Nutrition Services Fund, Risk Management Fund, Self-Insurance Fund and Student Activities Special Revenue Fund.

Other funds include the Bond Redemption Fund and Building Fund.

Expenditures by Program and Object

This schedule presents the budget of each fund, organized by program and object, according to the state-mandated "Uniform Budget Summary" format as required under C.R.S. 22-44-105(1)(d.5).



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J CONSOLIDATED ADOPTED BUDGET SUMMARY FISCAL YEAR ENDING JUNE 30, 2022

			Net Other Funds	District
Fund Accounts	 Funds Total		Total	 Total
Beginning Fund Balance	\$ 184,609,252	\$	105,313,350	\$ 289,922,602
Revenues	439,360,763		68,974,512	508,335,275
Transfers In	 -		-	-
Total Funds Available	 623,970,015		174,287,862	798,257,877
Expenditures	472,845,321	47	87,817,720	560,663,041
Transfers Out	-		-	7
TABOR Reserves	11,753,000		-	11,753,000
Other Appropriated Reserves	 139,371,694		86,470,142	225,841,836
Total Appropriations	\$ 623,970,015	\$	174,287,862	\$ 798,257,877



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J CONSOLIDATED ADOPTED BUDGET SUMMARY OPERATING FUNDS FISCAL YEAR ENDING JUNE 30, 2022

	General Fund	Capital Reserve Fund	Colorado Preschool Program Fund	Community Education Fund	Fair Contributions Fund
Revenues					
State Formula					
Property Taxes	\$ 104,353,374	\$ -	\$ -	\$ -	\$ -
State Equalization	141,223,874	9,674,152	1,564,032	-	- ,
Specific Ownership Taxes	9,730,979	-	-	-	
Local Sources					
Mill Levy Override	52,896,084	-		-	
Investment Income	175,000	3,600	300	2,160	18,000
Charges for Services	3,013,640	-	-	4,260,117	-
Other	7,057,718	75,000	-	275,000	2,100,000
State Sources	, ,	•			, ,
Special Education	7,961,293	-			
Vocational Education	885,000	_		_	_
Transportation	2,062,956	_			_
State On-Behalf Payment to PERA	4,700,000	-	_		<u>-</u>
Other	3,357,209				_
Federal Sources	0,007,200				
Special Education	_	_			_
Other	20,000,429	_		_	-
Total Revenues	357,417,556	9,752,752	1,564,332	4,537,277	2,118,000
Total Revenues and Other Sources	357,417,556	9,752,752	1,564,332	4,537,277	2,118,000
Expenditures Instruction Services					
Direct Instruction	105 212 200	84,750	1 122 710	164,940	_
	195,313,399	84,750	1,123,710		-
Instructional Support Services	38,231,873		213,674	52,500	-
School Management	26,049,983		186,957		
Instruction Services Subtotal	259,595,255	84,750	1,524,341	217,440	
District Wide Support Services					
General Administration	3,904,357	-	-	-	-
Fiscal Services	5,330,830	-	-	-	-
Operations/Maintenance/Custodial	27,850,881	8,203,600	-	-	-
Pupil Transportation	11,971,623	1,190,666	-	-	-
Central Services	17,842,204	-	-	-	-
Other Support	1,326,920	-	-	-	-
Nutrition Services	45,000	21,140			
District Wide Support Services Subtotal	68,271,815	9,415,406	-	-	-
Community Services	217,825	-	-	4,550,688	-
Property	- /- /-	3,000,000	_	-	2,025,000
Other Operating Expenditures	19,842,339	-	_	-	-
Charter Schools	34,889,770	_	_	_	-
District Wide Subtotal	54,949,934	3,000,000	_	4,550,688	2,025,000
Total Budgeted Expenditures	382,817,004	12,500,156	1,524,341	4,768,128	2,025,000
Total Expenditures and Transfers	382,817,004	12,500,156	1,524,341	4,768,128	2,025,000
Net Change in Fund Balance	(25,399,448)	(2,747,404)	39,991	(230,851)	93,000
Beginning Fund Balance	141,641,829	4,197,277	585,243	2,385,575	8,525,505
Ending Fund Balance	116,242,381	1,449,873	625,234	2,154,724	8,618,505
Nonspendable	1,552,573	-	-		
Restricted for TABOR	11,753,000	_	-	-	-
Restricted	2,184,470	_	625,234	2,154,724	-
Committed for Contingencies	7,836,000	_	-	-,20 .,.24	_
Committed	15,254,000	1,449,873	_	_	8,618,505
Assigned	76,671,495		_	_	-
		-	<u>-</u>	-	<u> </u>
Unassigned Fund Balance	\$ 990,843	· -	\$ -	<u> </u>	\$ -
Funded Pupil Count	30,196.0	30,574.0	378.0		30,574.0
Budgeted Expenditure per Funded Pupil	\$ 12,678	\$ 409	\$ 4,033		\$ 66



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J CONSOLIDATED ADOPTED BUDGET SUMMARY OPERATING FUNDS FISCAL YEAR ENDING JUNE 30, 2022

	Designated Purpose Grants Fund	Nutrition Services Fund	Risk Management Fund	Self Insurance Fund	Student Activities Special Revenue Fund	Total
Revenues						7
State Formula						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ - \$	104,353,374
State Equalization	-	-	4,745,743	-		157,207,801
Specific Ownership Taxes	-	-	-	-	-	9,730,979
Local Sources						
Mill Levy Override	-	-	-		-	52,896,084
Investment Income	-	300	3,800	20,000	10,000	233,160
Charges for Services	-	55,000	-	25,863,210		33,191,967
Other	-	75,000	25,000	12,310	6,910,000	16,530,028
State Sources						
Special Education	-	-	-	-	-	7,961,293
Vocational Education	-	-	-	-	-	885,000
Transportation	-	-		-	-	2,062,956
State On-Behalf Payment to PERA	-	-		-	-	4,700,000
Other	1,797,466	85,000		-	-	5,239,675
Federal Sources						
Special Education	7,604,006	-	-	-	-	7,604,006
Other	5,604,011	11,160,000	-	-	-	36,764,440
Total Revenues	15,005,483	11,375,300	4,774,543	25,895,520	6,920,000	439,360,763
Total Revenues and Other Sources	15,005,483	11,375,300	4,774,543	25,895,520	6,920,000	439,360,763
					<u>. </u>	
<u>Expenditures</u>						
Instruction Services						
Direct Instruction	7,860,071			-	6,265,458	210,812,328
Instructional Support Services	5,734,565			-	347,739	44,580,351
School Management	119,751					26,356,691
Instruction Services Subtotal	13,714,387	-		-	6,613,197	281,749,370
District Wide Support Services						
General Administration	-	7	-	-	-	3,904,357
Fiscal Services	-	-	-	-	-	5,330,830
Operations/Maintenance/Custodial	45,109	-	857,833	-	-	36,957,423
Pupil Transportation	-	-	-	-	-	13,162,289
Central Services	150,000	-	5,916,710	29,164,666	122,506	53,196,086
Other Support	1,095,987	-	-	-	-	2,422,907
Nutrition Services		3,022,252	-	-	-	3,088,392
District Wide Support Services Subtotal	1,291,096	3,022,252	6,774,543	29,164,666	122,506	118,062,284
Community Services			-	-	24,297	4,792,810
Property	-	-	-	_		5,025,000
Other Operating Expenditures	-	8,483,748	_	_	_	28,326,087
Charter Schools		-	_	_	_	34,889,770
District Wide Subtotal	-	8,483,748			24,297	73,033,667
Total Budgeted Expenditures	15,005,483	11,506,000	6,774,543	29,164,666	6,760,000	472,845,321
Total Expenditures and Transfers	15,005,483	11,506,000	6,774,543	29,164,666	6,760,000	472,845,321
Net Change in Fund Balance	-	(130,700)	(2,000,000)	(3,269,146)	160,000	(33,484,558)
		1,029,492		12,080,466	6,675,298	
Beginning Fund Balance Ending Fund Balance	· ·	898,792	7,488,567 5,488,567	8,811,320	6,835,298	184,609,252
		636,732	3,466,307	8,811,320	0,033,238	151,124,694
Nonspendable	-	-	-	-	-	1,552,5/3
Restricted for TABOR Restricted	-	-	-	-	-	11,753,000
	-	898,792	-	-	6,835,298	12,698,518
Committed for Contingencies	-	-	-	- 0.044.000	-	7,836,000
Committed	-	-	5,488,567	8,811,320	-	39,622,265
Assigned	-	-	-	-	·	76,671,495
Unassigned Fund Balance	<u>\$ -</u>	<u>\$ -</u>	\$ -	\$ -	\$ - \$	990,843
Funded Pupil Count	30,574.0	30,574.0	30,574.0		30,574.0	
Budgeted Expenditure per Funded Pupil	\$ 491	\$ 376	\$ 222		\$ 221	



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J CONSOLIDATED ADOPTED BUDGET SUMMARY OTHER FUNDS FISCAL YEAR ENDING JUNE 30, 2022

	Bond			Net Total Other		
Description	Rede	Redemption Fund		ilding Fund		Funds
Revenues						
Local Sources						
Property Taxes	\$	68,309,512	\$	-	\$	68,309,512
Investment Income		100,000		60,000		160,000
Fund Raising and Contributions		-		-		-
Proceeds From Borrowing		-	47	•		-
Other		500,000		5,000		505,000
Total Revenues		68,909,512		65,000		68,974,512
Expenditures						
Debt Services		57,686,846		-		57,686,846
Capital Outlay		-		30,130,874	47	30,130,874
Student Scholarships		-		-		-
Total Budgeted Expenditures		57,686,846		30,130,874		87,817,720
Net Change in Fund Balance		11,222,666		(30,065,874)		(18,843,208)
Beginning Fund Balances		72,447,476		32,865,874		105,313,350
Ending Fund Balance	\$	83,670,142	\$	2,800,000	\$	86,470,142
Estimated Funded Pupil Count		30,574.0		30,574.0		
Budgeted Expenditure per Funded Pupil	\$	1,887	\$	986		



	Fund #	10	18	19	21	22	23
			Risk	Colorado		Designated	Student Activities
			Management	Preschool	Nutrition	Purpose Grants	Special
Description	Fund Name	General Fund	Fund	Program Fund	Services Fund	Fund	Revenue Fund
BEGINNING FUND BALANCE (includes ALL Reserves)	Object/Source	141,641,829	7,488,567	585,243	1,029,492		6,675,298
REVENUES	Object/ Jource	141,041,025	7,400,507	303,243	1,023,432		0,075,250
Local Sources	1000-1999	177,185,532	28,800	300	130,300		6,920,000
Intermediate Sources State Sources	2000-2999 3000-3999	41,263 176,174,259		-	- 85,000	- 1,797,466	-
Federal Sources	4000-4999	20,000,429			11,160,000	13,208,017	-
TOTAL REVENUES		373,401,483	28,800	300	11,375,300	15,005,483	6,920,000
TOTAL BEGINNING FUND BALANCE & REVENUES		515,043,312	7,517,367	585,543	12,404,792	15,005,483	13,595,298
TOTAL ALLOCATIONS (TO)FROM OTHER FUNDS	5600,,5800	(1,638,687)	-	1.564.000		-	-
TRANSFERS (TO)FROM OTHER FUNDS TRANSFERS TO CHARTER SCHOOLS	5200-5300 0594,5211,5711	(14,345,240) (34,889,770)	4,745,743	1,564,032		-	-
THATSI ETO CHATTER SCHOOLS	5100,5400,	(34,003,770)					
OTHER SOURCES	5500,5900	-				-	-
AVAILABLE BEGINNING FUND BALANCE & REVENUES		454 450 545	42.262.440	2 440 575	42 404 702	45 005 403	42 505 200
(Plus or Minus (if Revenue) Allocations and Transfers)		464,169,615	12,263,110	2,149,575	12,404,792	15,005,483	13,595,298
EXPENDITURES							
Instruction - Program 0010 - 2099							
Salaries	0100	132,637,707	-	-	-	3,520,725	414,561
Employee Benefits Purchased Services	0200 0300,0400,0500	48,452,365 4,081,108		1,086,460	-	1,439,930 69,100	96,960 1,472,575
Supplies and Materials	0600	9,574,810	-	20,000	-	2,826,216	3,292,002
Property	0700	152,580	-	-	-	-	66,008
Other	0800,0900	414,829 195,313,399		17,250	-	4,100	923,352
Total Instruction Supporting Services	$\overline{}$	195,513,399		1,123,710		7,860,071	6,265,458
Students - Program 2100							
Salaries	0100	16,565,843	-	51,831	-	2,455,071	17,425
Employee Benefits Purchased Services	0200 0300,0400,0500	5,799,069 599,646	-	18,024	-	872,957 135,933	6,201 5,426
Supplies and Materials	0600	174,291	-	-	-	240,433	318,443
Property	0700	-	-	-	-	-	-
Other	0800,0900	51,400			-	11,780	244
Total Students		23,190,249		69,855	-	3,716,174	347,739
Instructional Staff - Program 2200 Salaries	0100	9,081,356		28,666		972,768	
Employee Benefits	0200	2,698,164	-	10,103	-	455,833	-
Purchased Services	0300,0400,0500	1,788,969	-	11,800	-	443,032	-
Supplies and Materials Property	0600 0700	1,127,467	-	92,500	-	140,258	-
Other	0800,0900	345,668	-	750	-	6,500	-
Total Instructional Staff		15,041,624	-	143,819	-	2,018,391	-
General Administration- Program 2300							
Salaries Employee Benefits	0100 0200	1,291,546 777,898	-	-	-	-	-
Purchased Services	0300,0400,0500	1,444,854	-	-	-	-	-
Supplies and Materials	0600	316,899	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other Total General Administration	0800,0900	73,160 3,904,357					
School Administration- Program 2400		3,304,337					
Salaries	0100	18,605,515	-	145,309	-	87,303	-
Employee Benefits	0200	6,234,860	-	41,648	-	32,448	-
Purchased Services Supplies and Materials	0300,0400,0500 0600	146,350 1,031,718	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800,0900	31,540		-	-		-
Total School Administration		26,049,983		186,957		119,751	
Business Services- Program 2500 Salaries	0100	2,916,328	_	_	_	_	
Employee Benefits	0200	957,049	-	-	-	-	-
Purchased Services	0300,0400,0500	847,953	-	-	-	-	-
Supplies and Materials Property	0600 0700	78,000	-	-	-	-	-
Other	0800,0900	531,500	-	-	-	-	-
Total Business Services		5,330,830			<u>-</u>		-
					_		



	Fund #	27	29	31	41	43	65	
		Community	Fair Contributions	Bond Redemption		Capital Reserve		-
Description	Fund Name	Education Fund	Fund	Fund	Building Fund	Fund	Fund	Total
BEGINNING FUND BALANCE (includes ALL Reserves)	Object/Source	2,385,575	8,525,505	72,447,476	32,865,874	4,197,277	12,080,466	289,922,602
REVENUES Local Sources	1000-1999	4 527 277	18,000	68,909,512	65,000	78 600	25,895,520	283,768,841
Intermediate Sources	2000-2999		2,100,000	08,909,512	65,000	78,600	25,895,520	2,141,263
State Sources	3000-3999		2,100,000					178,056,725
Federal Sources	4000-4999		-	4				44,368,446
TOTAL REVENUES		4,537,277	2,118,000	68,909,512	65,000	78,600	25,895,520	508,335,275
TOTAL BEGINNING FUND BALANCE & REVENUES		6,922,852	10,643,505	141,356,988	32,930,874	4,275,877	37,975,986	798,257,877
TOTAL ALLOCATIONS (TO)FROM OTHER FUNDS	5600,,5800			-		-		(1,638,687)
TRANSFERS (TO)FROM OTHER FUNDS	5200-5300		-	-	-	9,674,152	-	1,638,687
TRANSFERS TO CHARTER SCHOOLS	0594,5211,5711	-	-	-		-	-	(34,889,770)
	5100,5400,							
OTHER SOURCES	5500,5900		-	-		-		-
AVAILABLE BEGINNING FUND BALANCE & REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)		6,922,852	10,643,505	141,356,988	32,930,874	13,950,029	37,975,986	763,368,107
EXPENDITURES								
Instruction - Program 0010 - 2099								
Salaries	0100	82,745			-	-	-	136,655,738
Employee Benefits	0200		-	-	-	-	-	50,006,776
Purchased Services	0300,0400,0500	54,550	-	-		-	-	6,763,793
Supplies and Materials	0600	1	-	-	-	-	-	15,723,152
Property	0700		-	-	-	84,750	-	303,338
Other	0800,0900	-			-			1,359,531
Total Instruction		164,940	<u> </u>			84,750		210,812,328
Supporting Services								
Students - Program 2100	0100							40,000,470
Salaries	0100 0200				-	-	-	19,090,170 6,696,251
Employee Benefits Purchased Services	0300,0400,0500			-	-		-	741,005
Supplies and Materials	0600		-	_	-	-	-	733,167
Property	0700		-	_	-	-	-	-
Other	0800,0900	-	-	-	-	-	-	63,424
Total Students		-	-	-	-	-	-	27,324,017
Instructional Staff - Program 2200								
Salaries	0100		-	-	-	-	-	10,082,790
Employee Benefits	0200		-	-	-	-	-	3,164,100
Purchased Services	0300,0400,0500		-	-	-	-	-	2,249,301
Supplies and Materials	0600	47,000	-	-	-	-	-	1,407,225
Property	0700	-	-	-	-	-	-	-
Other	0800,0900			-		-		352,918
Total Instructional Staff		52,500						17,256,334
General Administration- Program 2300	2422							4 204 546
Salaries	0100 0200		-	-	-	-	-	1,291,546 777,898
Employee Benefits Purchased Services	0300,0400,0500		-	-	-	-	-	1,444,854
Supplies and Materials	0600							316,899
Property	0700	_	_	_	-	_	-	-
Other	0800,0900		-	-	-	-	-	73,160
Total General Administration				-	-	-	-	3,904,357
School Administration- Program 2400		-						
Salaries	0100	-	-	-	-	-	-	18,838,127
Employee Benefits	0200	-	-	-	-	-	-	6,308,956
Purchased Services	0300,0400,0500		-	-	-	-	-	146,350
Supplies and Materials	0600		-	-	-	-	-	1,031,718
Property	0700		-	-	-	-	-	
Other	0800,0900							31,540
Total School Administration								26,356,691
Business Services- Program 2500	0							2 04 6 26 7
Salaries Employee Benefits	0100		-	-	-	-	-	2,916,328
Employee Benefits Purchased Services	0200 0300,0400,0500		-	-	-	-	-	957,049 847,953
Supplies and Materials	0300,0400,0500		-	-	-	-	-	78,000
Property	0700		-	-	-	-	-	-
Other	0800,0900						<u>-</u>	531,500
Total Business Services		-	-	-	-			5,330,830



	Fund #	10	18	19	21	22	23
			Risk	Colorado		Designated	Student Activities
			Management	Preschool	Nutrition	Purpose Grants	Special
Description Operations and Maintenance - Program 2600	Fund Name	General Fund	Fund	Program Fund	Services Fund	Fund	Revenue Fund
Salaries	0100	12,954,009	213,409			3,910	-
Employee Benefits	0200	4,789,816	58,474	-		894	-
Purchased Services	0300,0400,0500	4,432,517	341,850		-	40,305	-
Supplies and Materials	0600	5,467,739	237,500	-		-	-
Property Other	0700 0800,0900	123,000 83,800	6,600			7	-
Total Operations and Maintenance	0800,0300	27,850,881	857,833			45,109	
Student Transportation - Program 2700		27,030,001	037,033			45,105	
Salaries	0100	7,248,381	-	-		-	-
Employee Benefits	0200	2,981,112		-	-	-	-
Purchased Services	0300,0400,0500	549,130	-	-	-	-	-
Supplies and Materials Property	0600 0700	1,190,000		-		-	-
Other	0800,0900	3,000	-	-	4.	-	-
Total Student Transportation		11,971,623	<u> </u>		-		
Central Support - Program 2800							
Salaries	0100	8,053,786	101,582		-	-	-
Employee Benefits	0200	2,557,298	33,778	-	-	-	-
Purchased Services Supplies and Materials	0300,0400,0500 0600	1,390,952 5,807,768	4,188,450 1,512,000	-	-	77,410	920 120,877
Property	0700	-	-	-	-	72,590	-
Other	0800,0900	32,400	80,900			- ,	709
Total Central Support		17,842,204	5,916,710		-	150,000	122,506
Other Support - Program 2900							
Salaries	0100 0200	286,065	-	-	-	-	-
Employee Benefits Purchased Services	0300,0400,0500	985,855 55,000		-	-	-	-
Supplies and Materials	0600	-		-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800,0900	-	_		-	1,095,987	-
Total Other Support		1,326,920				1,095,987	
Food Service Operations - 3100	0100				1,297,270		
Salaries Employee Benefits	0200	-	-	-	564,982	-	-
Purchased Services	0300,0400,0500	-	-	-	50,000	-	-
Supplies and Materials	0600	-	-	-	882,000	-	-
Property	0700	-	-	-	45,000	-	-
Other	0800,0900	45,000 45,000		 -	183,000 3,022,252	 -	
Total Food Service Operations Enterprise Operations - Program 3200		45,000			3,022,232		
Salaries	0100	22,500	-	-	-	_	6,879
Employee Benefits	0200	4,895	-	-	-	-	1,085
Purchased Services	0300,0400,0500	10,000	-	-	-	-	(467)
Supplies and Materials	0600	20,000	-	-	-	-	16,800
Property Other	0700 0800,0900	5,000 15,430	-	-	-	-	-
Total Enterprise Operations	0000,0300	77,825					24,297
Community Services - Program 3300		11,520					
Salaries	0100	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-
Purchased Services Supplies and Materials	0300,0400,0500 0600	140,000	-	-	-	-	-
Property Property	0700	-	-	-	-	-	-
Other	0800,0900	-	-	-	-	-	-
Total Community Services		140,000			-		-
Education for Adults- Program 3400							
Salaries Employee Benefits	0100 0200	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800,0900						
Total Education for Adults Services		422.774.44	-	-			-
Total Supporting Services		132,771,496	6,774,543	400,631	3,022,252	7,145,412	494,542



Total Supporting Services

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J UNIFORM CONSOLIDATED ADOPTED BUDGET SUMMARY EXPENDITURES BY PROGRAM AND OBJECT FISCAL YEAR ENDING JUNE 30, 2022

Fund # 27 29 31 41 Fair Bond Community Contributions Redemption Capital Reserve Self Insurance Description Fund Fund **Building Fund** Operations and Maintenance - Program 2600 13,171,328 Salaries 0100 Employee Benefits 0200 4 849 184 0300.0400.0500 12.911.272 Purchased Services 8.096.600 Supplies and Materials 0600 5,705,239 0700 107,000 230,000 Other 0800.0900 90.400 **Total Operations and Maintenance** 8,203,600 36,957,423 Student Transportation - Program 2700 Salaries 0100 7.248.381 **Employee Benefits** 0200 2.981.112 0300,0400,0500 549,130 **Purchased Services** Supplies and Materials 1,190,000 Property 0700 1,190,666 1,190,666 0800,0900 Other 3,000 **Total Student Transportation** 1,190,666 13,162,289 Central Support - Program 2800 Salaries 0100 225.618 8,380,986 Employee Benefits 0200 2.665.524 74.448 Purchased Services 0300,0400,0500 27,834,200 33,491,932 Supplies and Materials 0600 5,400 7,446,045 Property 0700 72.590 0800.0900 1.025.000 1.139,009 Other **Total Central Support** 29,164,666 53,196,086 Other Support - Program 2900 0100 286.065 Salaries **Employee Benefits** 0200 985.855 Purchased Services 0300,0400,0500 55,000 Supplies and Materials 0600 Property 0700 0800.0900 Other 1.095.987 Total Other Support 2.422.907 Food Service Operations - 3100 Salaries 0100 1.297.270 **Employee Benefits** 0200 564,982 Purchased Services 0300,0400,0500 50,000 Supplies and Materials 0600 882,000 Property Other 0700 21 140 66 140 0800,0900 228,000 **Total Food Service Operations** 3,088,392 21,140 Enterprise Operations - Program 3200 2,232,708 Salaries 0100 2,262,087 **Employee Benefits** 0200 801,274 807,254 Purchased Services 0300,0400,0500 48,268 57,801 Supplies and Materials 0600 187,766 224,566 0700 5.000 Property 0800,0900 32,034 47,464 **Total Enterprise Operations** 3,302,050 3,404,172 Community Services - Program 3300 Salaries 0100 528,964 528,964 Employee Benefits 0200 154,109 154,109 **Purchased Services** 0300,0400,0500 243,464 383,464 Supplies and Materials 0600 302,420 302,420 0700 Property Other 0800,0900 19,681 19,681 **Total Community Services** 1.248.638 1.388.638 Education for Adults- Program 3400 Salaries 0100 **Employee Benefits** 0200 Purchased Services 0300.0400.0500 Supplies and Materials 0600 Property 0700 0800,0900 **Total Education for Adults Services**

Summary Budget Reports 69

9,415,406

29,164,666

193,792,136

4,603,188



	Fund #	10	18	19	21	22	23
Description	Fund Name	General Fund	Risk Management Fund	Colorado Preschool Program Fund	Nutrition Services Fund	Designated Purpose Grants Fund	Student Activities Special Revenue Fund
Property - Program 4000							
Salaries	0100	-	-				_
Employee Benefits	0200	-	_				_
Purchased Services	0300,0400,0500		-				-
Supplies and Materials	0600	-		-		-	-
Property	0700	-	-	-		-	-
Other	0800,0900	-	-			-	
Total Property		-	-	-		-	-
Other Uses - Program 5000 - Including							
Transfers Out and/or							
Allocations Out as an expenditure							
Salaries	0100	6,215,410	-	-	3,004,730	-	-
Employee Benefits	0200	1,389,145	•	-	1,252,018	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-
Supplies and Materials	0600	2,994,678	-	-	4,227,000	-	-
Property	0700	•		-	-	-	-
Other	0800	9,243,106	<u> </u>				
Total Other Uses		19,842,339			8,483,748		
TOTAL EXPENDITURES		347,927,234	6,774,543	1,524,341	11,506,000	15,005,483	6,760,000
RESERVES							
Reserved Fund Balance	0840	104,489,381	5,488,567	625,234	898,792	-	6,835,298
Reserve for TABOR 3% - Program 9310	0840	11,753,000					-
TOTAL RESERVES		116,242,381	5,488,567	625,234	898,792		6,835,298
TOTAL EXPENDITURES & RESERVES		464,169,615	12,263,110	2,149,575	12,404,792	15,005,483	13,595,298
TOTAL AVAILABLE BEGINNING FUND BALANCE & REVENUES LESS TOTAL EXPENDITURES & RESERVES						-	-



	Funa #	21	29	31	41	43	65	
Description	Fund Name	Community Education Fund	Fair Contributions Fund	Bond Redemption Fund	Building Fund	Capital Reserve Fund	Self Insurance Fund	Total
Property - Program 4000								
Salaries	0100	-	-	-	547,000	-		547,000
Employee Benefits	0200	-	-	-	167,000	-	-	167,000
Purchased Services	0300,0400,0500	-	25,000	-	2,000,000			2,025,000
Supplies and Materials	0600	-	-			-	- /	-
Property	0700	-	2,000,000	-	27,411,874	3,000,000		32,411,874
Other	0800,0900				5,000		-	5,000
Total Property		-	2,025,000	-	30,130,874	3,000,000		35,155,874
Other Uses - Program 5000 - Including								
Transfers Out and/or								
Allocations Out as an expenditure								
Salaries	0100	-	-	-		-	-	9,220,140
Employee Benefits	0200	-	-	-	-	-	-	2,641,163
Purchased Services	0300,0400,0500	-	-	20,000		-	-	20,000
Supplies and Materials	0600	-	-	-	-	-	-	7,221,678
Property	0700	-	-	·		-	-	-
Other	0800			57,666,846		-		66,909,952
Total Other Uses			-	57,686,846			-	86,012,933
TOTAL EXPENDITURES		4,768,128	2,025,000	57,686,846	30,130,874	12,500,156	29,164,666	525,773,271
RESERVES								
Reserved Fund Balance	0840	2,154,724	8,618,505	83,670,142	2,800,000	1,449,873	8,811,320	225,841,836
Reserve for TABOR 3% - Program 9310	0840	-	-	- '		-	-	11,753,000
TOTAL RESERVES		2,154,724	8,618,505	83,670,142	2,800,000	1,449,873	8,811,320	237,594,836
TOTAL EXPENDITURES & RESERVES		6,922,852	10,643,505	141,356,988	32,930,874	13,950,029	37,975,986	763,368,107
TOTAL AVAILABLE BEGINNING FUND BALANCE & REVENUES LESS TOTAL EXPENDITURES & RESERVES					7 -			<u> </u>



June 9, 2021 Terminations Leaves of Absence

EFFECTIVE	NAME	POSITION/LOCATION	LEAVE OF ABSENCE	RESIGNED	RETIRED	COMMENTS
	ADMINISTRATIVE/PROFESSION	NAL/TECHNICAL				
5/20/2021	Ready, Benjamin	Attendance Officer / Student Services	Х			
	LICENSED					
	Collaso, Driss	Special Education Teacher / Erie HS	Х			
5/25/2021	Martinez, Marissa	Physical Education Teacher / Thunder Valley K-8	Х			
	Palumbo, Robert	Computer Science Teacher / Frederick HS		X		
	Proctor, Katrina	Vocal Music Teacher / Longs Peak MS		X		
5/19/2021	Schawel, Brandon	Art Teacher / Mead HS	Х			
	CLASSIFIED					
6/8/2021	Conner, Daphne	School Secretary / Career Technical Education	Х			
5/17/2021	Daehnke, Carla	Nutrition Services Worker / Trail Ridge MS	Х			
	Goulder, Jacob	Specialized Program Para / Niwot ES		Х		
	Hulett, Stephen	Bus Assistant / Transportation	Х			
	Quintanilla Monge, Jeannette	Specialized Program Para / Main Street School		Х		
	Worland, Stephen	Bus Driver / Transportation	Х			

June 9, 2021 Staff Appointments

HIRE DATE	NAME	POSITION	LOCATION	NEW POSITION	REPLACEMENT
	ADMINISTRATIVE	PROFESSIONAL/TECHNICAL			
	LICENSED				
08/10/2021	Wiedholz, Kayla	Science Teacher	Thunder Valley K-8		Х
	CLASSIFIED				
06/18/2021	Shetler, Leann	Executive Director Secretary	Operations & Maintenance		Х

DATE: June 9, 2021

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Board of Education Meeting Minutes

Strategic Priority – High-Functioning School Board

RECOMMENDATION

That the Board of Education approve the minutes from the May Board Meetings.

BACKGROUND

The Board will be asked to approve the minutes from the May 12, 2021 Regular Meeting, the May 19, 2021 Study Session, and the May 26, 2021 Regular Meeting.

DATE: June 9, 2021

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Fuel Purchases for the 2021-2022 School Year

Strategic Priority – Strong District Finances

RECOMMENDATION

That the Board of Education approve the purchase of fuel for the 2021 – 2022 school year, and further authorize Brian Lamer, Assistant Superintendent, to sign appropriate documents.

BACKGROUND

The cost of the fuel is determined using the MAPO bid through Arapahoe County. The funds to purchase fuel are budgeted in the General Fund. The estimated amount for fuel for the year will be approximately \$700,000 based on fuel pricing. This is the same agreement the District has been using for fuel in past years.

DATE: June 9, 2021

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Recommendation to Hire Dean of Students for Centennial

Elementary School

Strategic Priority – Strong/Visionary Leadership

RECOMMENDATION

That the Board of Education approve the recommendation to hire Ms. Sarah Coniglio as Dean of Students for Centennial Elementary School, effective July 1, 2021.

BACKGROUND

Ms. Coniglio graduated from Colorado State University with a Bachelors degree in Human Development and Family Studies. She continued her education at Colorado State University where she received her Masters degree in Educational Leadership and Human Resources.

For the past 3 years, Ms. Coniglio has been a 1st Grade Teacher at Grand View Elementary School where she implemented the four components of a blended learning classroom and assisted the Principal in planning for the Project Launch program. From 2014 to 2018, Ms. Coniglio served as a 2nd Grade Teacher at Rice Elementary School in the Poudre School District. Prior to that, she served as a 5th Grade and 2nd Grade Teacher at Sacred Heart of Jesus Catholic School in Boulder.

<u>SALARY</u>

Annual salary will be according to schedule.

DATE: June 9, 2021

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Recommendation to Hire Dean of Students for Eagle Crest

Elementary School

Strategic Priority – Strong/Visionary Leadership

RECOMMENDATION

That the Board of Education approve the recommendation to hire Ms. Lindsey Cheney as Dean of Students for Eagle Crest Elementary School, effective July 1, 2021.

BACKGROUND

Ms. Cheney graduated from the University of Colorado at Boulder with a Bachelors degree in Humanities. She continued her education at the University of Colorado at Boulder where she received her Masters degree in Curriculum & Instruction – Literacy. Ms. Cheney also received her Principal Licensure from Colorado State University.

For the past 4 years, Ms. Cheney has been an Instructional Coach and STEM Coordinator at Columbine Elementary School and the Innovation Center where she collaboratively planned school improvement strategies, guided grade-level teams through targeted professional learning communities and impact team work, and worked with teammates to unify a District STEM model and create sustainable programming for students at all levels. Prior to that, Ms. Cheney served as a STEM Coordinator on the Race to the Top grant from 2013 to 2017. Ms. Cheney also served as a First Grade Teacher at Alpine Elementary School from 2009 to 2013.

<u>SALARY</u>

Annual salary will be according to schedule.

DATE: June 9, 2021

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of ESSER II Supplemental Funds for Special Education

Strategic Priority - Strong District Finances

RECOMMENDATION

That the Board of Education approve the ESSER II Supplemental Fund Application for Special Education.

BACKGROUND

The St. Vrain Valley School District has been awarded \$306,000 in the ESSER II Supplemental Funds application. These dollars must be used to provide additional support to students with disabilities. The District intends to provide support both in FY21 and FY22 with special education teachers and paraprofessionals at Project Launch as well as additional paraprofessional support for after school support throughout the 21-22 School Year.

Laura Hess, Executive Director of Special Education, will be available to answer questions.

Approval and Transmittal Form FY 2021-2022 Application for ESSER II Funds

In consideration of the receipt of these grant funds, the local education agency (LEA), agrees to comply with the assurances and provisions included in the Grant Award Letter (GAL). The LEA also certifies that it will meet all program and pertinent administrative requirements, including the Education Department General Administrative Regulations (EDGAR), 2 CFR Part 200 (Uniform Grants Guidance) Accounting Circulars, and the U.S. Department of Education's General Education Provisions Act (GEPA) requirements. In addition, the LEA certifies that:

- the LEA is in compliance with the requirements of the federal Children's Internet Protection Act, and
- no policy of the LEA prevents, or otherwise denies, participation in constitutionally protected prayer in public elementary and secondary schools.

Further, the Board certifies that it understands all the rules and regulations associated with the receipt of the ESSER II funding, including those not specifically enumerated above, and will take action to ensure the LEA complies with all such requirements.

Signature of Board President or Authorized	Name of Board President or Authorized
Representative	Representative
(LEA)	(LEA)
Date	_



DATE: June 9, 2021

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Negotiated Agreement with the St. Vrain Valley Education

Association

Strategic Priority – Outstanding Teachers and Staff

RECOMMENDATION

That the Board of Education approve the changes to the Negotiated Agreement between the St. Vrain Valley Education Association (SVVEA) and the St. Vrain Valley School District RE-1J, as outlined in the Memorandum of Agreement (MOA), effective July 1, 2021, upon approval by the Board of Education.

BACKGROUND

The negotiation teams for the District and for SVVEA met for several months in the spring for discussions regarding proposed language changes in the existing Agreement, including compensation matters. The discussions resulted in a number of tentative agreements and the MOA that is attached.

SVVEA has formally notified the District that their membership has voted to approve these changes to the Agreement for the 2021-22 contract year. Please be advised that this MOA is not official until approved and voted on by the Board of Education on the evening of June 9, 2021.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J and ST. VRAIN VALLEY EDUCATION ASSOCIATION

MEMORANDUM OF AGREEMENT

- 1 PARTIES. The parties to this Memorandum of Agreement are the negotiating teams for the ST. VRAIN VALLEY EDUCATION ASSOCIATION (Association) and the ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J (District).
- **RECITALS AND PURPOSE.** This Memorandum of Agreement summarizes the tentative agreements reached between the teams prior to and on May 20, 2021. When ratified by the Association and approved by the District's Board of Education, the tentative agreements described below will be incorporated in the current Agreement between the parties.
- 3 SUPERSEDES CURRENT AGREEMENT. Notwithstanding any provisions to the contrary set forth in the Agreement between the parties dated June 2020 (Agreement), or in Appendixes A through K of the Agreement, the amendments to the Agreement described below shall be effective upon the ratification and approval of this Memorandum of Agreement and shall remain in full force and effect through June 30, 2023 unless otherwise stated.
- **TERM OF AGREEMENT.** The parties agree that the expiration of the Agreement shall be June 30, 2023. Accordingly, Article 37 shall be amended as indicated below:
 - 37.1 This Agreement shall become effective on July 1, 2020 2021, and shall remain in effect until June 30, 2022 2023. Negotiations concerning a successor Agreement shall be in accordance with Article 4 and Appendix F.
- **SALARY NEGOTIATIONS.** It is the intent of the parties that salary negotiations for fiscal year 2021-22 shall include full discussion of all compensation matters. It is expressly understood that the salary negotiations may include vertical and horizontal increments on the salary schedule and whether such increments will be granted or suspended. Accordingly, Appendix F shall be amended as indicated below:
 - 1.1 It is understood that this Agreement expires June 30, 2021 2022. All compensation and insurance matters including whether education lanes and an experience step shall be granted or withheld, will be subject to negotiations for the 2020-21 2021-22 school year. The Association or the District may follow the process set forth in Article 4 to conduct negotiations concerning a successor Agreement relative to all compensation and insurance matters not later than March 1, 2020 2021.

1.2 Pursuant to Section 22-32-110(5), C.R.S., the Superintendent and Board may also reopen a portion of negotiations related to salaries and benefits as may be necessary as a result of the legal budget adoption process. The negotiations conducted then shall be commenced not later than fifteen (15) calendar days from the request to open negotiations and negotiations shall terminate not later than forty-five (45) calendar days after such request. The parties may extend the termination date by mutual consent. It shall be the duty of both parties to negotiate in timely fashion and good faith. Notwithstanding the dates above, the procedures set forth in Article 4 shall apply. To the extent that this Agreement creates a multi-fiscal year financial obligation for the District which would be subject to TABOR, these financial obligations shall be subject to annual appropriation pursuant to Article XX, Section 10 of the Colorado Constitution.

6 COMPENSATION MATTERS.

- 6.1 The base salary will be increased by \$1,000. Accordingly, the current base salary of \$44,250 in the salary schedule will be increased to \$45,250 for the 2021-22 school year. (See Exhibit A, Teacher Salary Schedule 2021-2022)
- 6.2 The District shall grant experience steps earned during the 2020-21 school year effective in the 2021-22 school year. These steps shall be awarded at the beginning of the 2021-22 contract calendar year. Teachers will advance through the salary schedule according to current Human Resources practices.
- 6.3 The incremental change of the current developmental steps (blue cells) of the salary schedule will increase by \$75 from the current \$1,000 amount to \$1,075 beginning with the 2021-22 school year. (See Exhibit B, Incremental Steps and Lanes Schedule)
- 6.4 The incremental change of the current standard steps (white cells) of the salary schedule will increase as indicated below beginning with the 2021-22 school year. (See Exhibit B, Incremental Steps and Lanes Schedule)
 - a. Standard steps in the BA column will increase by \$75 from the current \$1,000 amount to \$1,075.
 - b. Standard steps in the BA+20 column will increase by \$115 from the current \$1,400 amount to \$1,515.
 - c. Standard steps in the BA+40, MA, MA+20 and MA+40 columns will increase by \$120 from the current \$1,450 amount to \$1,570.
 - d. Standard steps in the MA+60 and MA+80/Dr columns will increase by \$125 from the current \$1,500 amount to \$1,625.
- 6.5 The incremental change of the current career interval steps (green cells) of the salary schedule will increase as indicated below beginning with the 2021-22 school year. (See Exhibit B, Incremental Steps and Lanes Schedule)

- a. Step 5 will have no increase remaining at the current \$2,000 amount.
- b. Step 10 will increase by \$150 from the current \$2,500 amount to \$2,650.
- c. Step 15 will increase by \$250 from the current \$3,000 amount to \$3,250.
- d. Step 20 will increase by \$450 from the current \$2,500 amount to \$2,950.
- 6.6 The incremental change at step 1 of the current educational lanes (columns) of the salary schedule will increase by \$100 from the current \$1,500 amount to \$1,600 beginning with the 2021-22 school year. (See Exhibit B, Incremental Steps and Lanes Schedule)
- 6.7 Maximum non-temporary step (white or green cells) stipend:

For the 2020-21 school year, teachers who are at the maximum non-temporary step on the teacher salary schedule for both the 2020-21 school year and the 2021-22 school year will receive one-time extra pay equivalent to a standard step amount for the column in which they reside (prorated based on their FTE). This pay is considered part of their salary for work performed and is PERA includable.

6.8 Maximum temporary step (yellow cells) stipend:

Each year the SVVEA and the District may negotiate one-time extra pay for individuals who are at the maximum temporary step (yellow cells) on the teacher salary schedule. Currently, there are two groups of teachers who are placed at a maximum temporary step (yellow cells) – Group A and Group B. Group A and Group B one-time extra pay may be negotiated separately. The parties agree that for the 2021-22 school year one-time extra pay will be allocated and will be paid as indicated below.

Group A – Employees in this group were placed at the maximum (last) temporary step (yellow cells) in 2015-16, which is the last yellow cell in each of the columns. In addition, they did not receive a step for the year of experience for 2014-15 due to being at the maximum temporary step (yellow cells) – only received three steps during placement on the new salary schedule. Therefore, they received \$2,100 in one-time extra pay in the 2015-16 school year.

• For the 2021-22 school year, teachers in Group A who are at the maximum temporary step (yellow cells) on the teacher salary schedule for both the 2020-21 school year and the 2021-22 school year will receive one-time extra pay in the amount of \$2,100 for the 2021-22 school year (prorated based on their FTE). This pay is considered part of their salary for work performed and is PERA includable.

Should any individual in Group A receive a lateral move, and is granted a step through the lateral move process, the one-time extra pay will not be paid and the individual will be removed from Group A. However, when the individual moves laterally and is on the maximum temporary step (yellow cell) for the second year,

the individual will move into Group B. Once an individual moves out of Group A and into Group B, from that point forward they will not be able to re-enter into Group A. Exception: If an individual is at the MA+40 Step 23 and moves laterally to MA+60 Step 23, there is no opportunity for a step. Individuals in this situation will remain in Group A.

Group B – Employees in Group B are individuals who received all four steps granted in 2015-16 and have subsequently achieved the maximum temporary step (yellow cell). Since they have received all four steps, they are not eligible for placement in Group A.

• For the 2021-22 school year, teachers in Group B who are at the maximum temporary step (yellow cells) on the teacher salary schedule for both the 2020-21 school year and the 2021-22 school year will receive one-time extra pay in the amount of \$1,350 for the 2021-22 school year (prorated based on their FTE). This pay is considered part of their salary for work performed and is PERA includable.

Should any individual in Group B receive a lateral move, and be granted a step through the lateral process, they will exit Group B and the one-time extra pay will not be paid. However, if an individual reaches the maximum step and subsequently does not receive an experience step, they will re-enter Group B. Exception: If an individual is at the MA+40 Step 23 and moves laterally to MA+60 Step 23, there is no opportunity for a step. Individuals in this situation will remain in Group B.

- 6.9 The District will fund educational lanes for the 2021-22 school year. Teachers who meet the requirements for lateral movement on the Salary Schedule may advance through the Salary Schedule pursuant to Article 32 and District Policy GCB.
- 7 **GROUP INSURANCE PLAN.** The District shall contribute to health insurance and dental insurance premiums for employee only coverage for the 2021-22 school year according to the provisions of Article 33, of the Agreement.
- **8 DEFINITIONS.** Article 1 shall be amended as indicated below:
 - 1.1 Teacher shall mean any person who is regularly licensed by the teacher licensing authority for the State of Colorado and who is employed by the District under a teaching contract in a position which requires a teaching license, but shall exclude all administrators, classified employees, substitute teachers, and those part-time teachers employed under a less than one-half (0.5) time teaching contract.
 - 1.1.1 Special Services Providers (SSP) are individuals hired under a teaching contract who support students in our system that are evaluated on four Quality Standards: service expertise, positive learning environment,

effective services, and professionalism as defined in the Colorado State Model Evaluation System for SSPs. SSPs include the following employee groups: School Audiologists, School Counselors, School Nurses, School Occupational Therapists, School Orientation and Mobility Specialists, School Physical Therapists, School Psychologists, School Social Workers, and School Speech-Language-Pathologists.

- 1.2 For the purposes of all leave calculations, leave shall be prorated based on the teacher's contract FTE.
- 1.3 Board shall mean the Board of Education of the St. Vrain Valley School District.
- 1.4 Superintendent shall mean the Superintendent of the District.
- 1.5 Association shall mean the St. Vrain Valley Education Association.
- 1.6 District shall mean the St. Vrain Valley School District RE-1J, Boulder, Weld, and Larimer Counties, State of Colorado.
- 1.7 School year shall mean the academic year as set forth in the officially adopted school calendar.
- 1.8 Negotiating teams shall mean the representatives of the Board and the Association.
- 1.9 Administration shall mean all licensed personnel in administrative or supervisory assignments in the district.
- 1.10 Paraeducator is an all-inclusive term which shall mean personnel employed to assist teachers directly or to relieve teachers from non-instructional duties.
- 1.11 Except when modified by the word "calendar," the words "sick leave," the word "contact," or the word "work," the word "day" shall mean a day on which a teacher is contractually obligated to perform services for the District.
- 1.12 Hiring Cycles as referred to in this Agreement shall mean a process that has a beginning and an end. There are two (2) hiring cycles in an academic year. The first cycle would commence on the date of the initial posting for the following academic year and conclude October 31 of that academic year. The second cycle would commence November 1 and would conclude at the end of that academic year.
- 1.13 A Displaced Teacher is a Non-Probationary Teacher with an effective rating who has been displaced from their assignment by result of drop in enrollment; turnaround; phase-out; reduction in program or reduction in building, including closure, consolidation, or reconstitution.

- 1.13.1 Probationary and Non-Probationary Teachers with ineffective evaluations will not receive the benefit of the Priority Hiring Pool.
- 1.13.2 A Displaced Teacher who is unable to secure a Mutual Consent
 Assignment at a school of the District after twelve (12) months or two
 (2) Hiring Cycles, whichever period is longer, the District shall place the
 Teacher on Unpaid Displacement Status until such time at the Teacher is
 able to secure an assignment. A Teacher who secures an assignment at a
 school while placed on Unpaid Leave shall be reinstated on the salary
 schedule at the position earned when the leave was initiated.
 Accumulated leave balances, if any, shall also be reinstated. There shall
 be no retroactive compensation for the Unpaid Leave Period.
- 1.14 A Mutual Consent Assignment shall mean that a Teacher is assigned to a school with the consent of the hiring principal. The principal shall receive input from at least two (2) Teachers employed at the school and chosen by the Teachers of the school.
 - 1.14.1 The building Association Representative (AR), or designee, shall lead the process with the entire faculty to identify at least two (2) teachers to serve on the building hiring committee(s). Hiring committee(s) must be available to provide input throughout the Hiring Cycles.
- 1.15 A Teacher is placed, absent of Mutual Consent, into an assignment based upon the District's right to place them in a Limited-Term Assignment.
- 1.16 Limited-Term Assignments include, but are not limited to, placement into a teaching assignment, substitute assignment, or instructional support role during the period in which the Teacher is working to secure a Mutual Consent Assignment.
- 1.17 Priority Hiring Pool shall refer to the pool of Displaced Teachers, with effective ratings, who are given the first opportunity to interview for available positions for which they are qualified.
- 9 TRANSFERS AND VACANCIES. Article 10 shall be amended as indicated below:
 - 10.1 Definitions
 - 10.1.1 Transfer shall refer to a change in a teacher's assignment which requires a move from one (1) school building to another.
 - 10.1.2 Reassignment shall refer to a change to a different grade level, department, instructional team or other instructional area within a school.

10.2 Reassignments

- 10.2.1 A teacher shall have the right to submit to the teacher's principal or supervisor a written request for or against reassignment to a specific grade level, department, instructional team or instructional area. Such request shall state the teacher's qualifications for the assignment requested.
- 10.2.2 The principal or supervisor shall schedule a conference with the teacher to discuss the request within twenty (20) days of the principal's or supervisor's receipt of the request, and will consider the request in the event that the assignment requested becomes available prior to the following August 1.
- 10.2.3 Efforts will be made to avoid teachers being reassigned more than three (3) times within a five (5) year period.

10.3 Posting of District-Wide Vacancies

- 10.3.1 Vacancies in teaching positions in the District shall be posted simultaneously internally and externally for a period of not fewer than five (5) work days.
 - 10.3.1.1 Not later than April 15 all vacancies then known to exist for the following academic year, including newly created positions, shall be posted.
 - 10.3.1.2 Postings which were made during the ten (10) calendar days prior to the first duty day of the academic year shall be for a period of not fewer than three (3) calendar days.
- 10.3.2 Leave returnees, teachers identified as an overage teacher as a result of staffing fluctuations and District initiated transfer teachers shall have the opportunity to share their interests and placement needs with an administrator in Human Resources prior to March 1st or within ten (10) days of notification. Any teacher identified as an overage teacher will be placed in a position prior to any district-wide posting and hiring in that teacher's area(s) of endorsement and qualification. Provided no leave returnee or District initiated transfer teacher is available and qualified for the position, the Department of Human Resources shall post any vacant positions.
- 10.3.3 All postings shall be displayed on the website.

10.3.4 The District will provide the Association with electronic notice of all postings on the date the posting is first active, and upon request current participants in the priority hiring pool.

10.4 Application Process

- 10.4.1 Any teacher who desires to be considered for transfer to a posted vacancy shall submit an application for the position to the Department of Human Resources prior to the deadline for applications set forth in the posting.
- 10.4.2 All such teachers meeting the qualifications for the position who are available will be considered for an interview in accordance with Article 10.6.1 below.

10.5 District-Initiated Transfers

- 10.5.1 Whenever practicable, District-initiated transfers shall be effective at the beginning of the academic year, and the teacher being transferred shall be notified in writing of such move by the end of the preceding academic year.
- 10.5.2 When a principal or supervisor initiates a request for transfer of a teacher from the school to which the teacher is assigned, the principal or supervisor shall inform the teacher in writing of such request at the same time the principal or supervisor submits the request to the Department of Human Resources, or designee. Upon the teacher's written request, to the Department of Human Resources, or designee, the teacher will be granted a hearing regarding the reasons for the transfer. The request must be filed within three (3) work days of the principal's or supervisor's written notification to the teacher. The Department of Human Resources, or designee, will conduct said hearing within seven (7) work days. Within seven (7) work days of the close of the hearing, the Department of Human Resources, or designee, will communicate a written decision to the teacher.

10.6 Teacher-Initiated Transfers

10.6.1 Any teacher applying for a transfer for which he/she is qualified will be guaranteed a face-to-face screening interview, if available; unless they have been recommended for nonrenewal for performance concerns. Probationary teachers who have been recommended for nonrenewal due to leave returns or a decrease in the number of teaching positions shall be considered as part of the internal applicant pool and guaranteed an interview according to Article 10.6.1.1 below. Article 10.7 shall apply to probationary teachers who have been recommended for nonrenewal due

to late hire. Displaced teachers as defined in Article 1.13 shall be placed into the priority hiring pool and guaranteed interviews as indicated in Article 1.17.

- 10.6.1.1 The principal or supervisor/hiring team shall not be required to interview a candidate more than once a year who applies for similar positions within the school.
- 10.6.1.2 If an internal applicant is not granted an interview, the appropriate human resources representative will electronically or, in writing, communicate to each transfer applicant, upon his/her request, the reason(s) for the decision not to interview.
- 10.6.2 Whenever practicable, teacher-initiated transfers shall be effective at the beginning of the academic year, and the teacher being transferred or reassigned shall be notified in writing of such move by the end of the preceding academic year.
- 10.6.3 After teachers identified as overages due to staffing fluctuations and District-initiated transfers are assigned, teacher-initiated transfers will be considered and interviewed in accordance with Article 10.6.1. Consideration of the applicant shall include service to the district and that teacher's professional needs.
- 10.6.4 In accordance with SB 10-191 and Article 9 of this Agreement, teachers shall give the administration input throughout the hiring process.

10.7 Late Hires

- 10.7.1 Any new teacher hired with a start date after the initial teacher work day, excluding new teacher orientation days, shall be recommended for non-renewal at the end of the specified employment term.
- 10.7.2 Teachers recommended for non-renewal due to late hire shall be guaranteed an interview for the position from which they were non-renewed, if the position is posted as a vacancy for the following school year. All such teachers shall be considered external applicants for all other vacancies and not guaranteed an interview.

The Department of Human Resources, with the approval of the Superintendent, has final authority as to which teachers to recommend to the Board of Education.

The Department of Human Resources, with the approval of the Superintendent, will have the final authority to recommend to the Board the teacher to be placed in the vacancy.

The Department of Human Resources will inform and discuss with the principals and supervisors the needs of the employee in this area.

- 10 SPECIALIZED PROGRAMMING. Article 16 shall be amended as indicated below:
 - 16.1 Specialized Programming references the following areas: Early Childhood, Child Find, MTSS, Culturally and Linguistically Diverse, Gifted and Talented, 504, Special Education, Literacy, and Attendance and Engagement is comprised of the Department of Special Education.
 - 16.1.1 Specialized services providers, as indicated in this Article, includes the following positions: occupational therapists, speech-language pathologists, speech-language pathologist-assistants, teachers of the deaf/hard of hearing, school audiologists, teachers of visual impairment/orientation and mobility, physical therapists, school psychologists, social workers in special education and special education teachers.
 - 16.2 The district and the Association recognize that the workload for specialized service providers is significant and variable. Designating time to continued professional development as well as teacher directed preparation/collaboration time is needed to meet the demands of the workload.
 - THE ST. VRAIN VALLEY EDUCATION ASSOCIATION AND THE ST. VRAIN VALLEY SCHOOL DISTRICT NO. RE-1J MUTUALLY AGREE THAT FOR THE 2019-20 SCHOOL YEAR ONLY, THE ADDITIONAL THREE (3) PER DIEM DAYS IN 16.2.1 BELOW ARE OPTIONAL FOR SPECIALIZED SERVICE PROVIDERS. ONE (1) OF THE TWO (2) TEACHER DIRECTED WORKDAYS AT THE START OF THE YEAR MAY BE USED AS A FLEX DAY DURING THE REMAINDER OF THE SCHOOL YEAR. THIS FLEX DAY, AS PER 16.2.1, SHALL BE TEACHER DIRECTED TO MEET WORKLOAD/CASELOAD REQUIREMENTS AND MUST BE USED ON A NON-CONTRACT DAY.
 - 16.2.1 Specialized service providers, as identified in Article 16.1.1, will be granted an extended contract of three (3) days per year, paid at per diem, which will coincide with new teacher orientation. The first two (2) of those days will be teacher directed to meet workload/caseload requirements, and the third day, coinciding with the final day of new teacher orientation, will be for district directed Specialized Programming training. One (1) of these days will be for the district directed Specialized Programming training which will coincide with the final day of New Teacher Orientation. The remaining two (2) days are optional and shall be teacher-directed work days to be used as flex days during the remainder of the school year. These flex days shall be teacher-

- directed to meet workload/caseload requirements and must be used on a non-contact day.
- 16.2.2 Itinerant specialized service providers will not be required to perform student supervision duty unless an itinerant specialized service provider is required to meet or escort a student. The District and Association recognize the need for student supervision throughout the school day, and also recognize the value and unique job responsibilities of Special Education specialized services providers as identified in 1.1.1 and 16.1.1. While specialized services providers can be required to perform student supervision duty, there may be situations where their time can be better utilized in other roles during regular duty times. In such cases, specialized service providers and building principals will work together to determine if a different role is warranted during regular duty time.
 - 16.2.2.1 Itinerant specialized service providers as identified in 16.1.1 will not be required to perform student supervision duty unless they are required to meet and/or escort identified students.
- 16.3 Any teacher who is assigned a student who is receiving specialized programming will be given as much notice as feasible of such assignment. The building administration will give consideration to the severity level of students with identified needs when they are placed in classrooms.
 - 16.3.1 In the general education classroom the teacher shall provide accommodations/modifications as stated in the student's individual plan. The general education teacher may request support from the special education team, which may include accessing an instructional coach from the Department of Special Education.
 - 16.3.2 When children with disabilities are re-integrated into a general education classroom from a site-based program, the general education classroom teacher shall be provided with supports and services as outlined in the individual plan. Resources may include paraeducator support, assistive technology and/or access to an instructional coach (e.g., behavioral specialist, autism specialist) from the Department of Special Education.
 - 16.3.3 When the building level schedules are developed by the administrator or his or her designee, the severity of special education student needs, the number of classes/levels to be taught, and the total caseload assigned will be considered in order to allow the special education teacher adequate time to fulfill the required duties.
- 16.4 In the area of Special Education, the Building Special Education Team, which includes, but is not limited to the following roles: teachers, paraeducators, itinerant staff, and the supervising building level administrator, shall provide the

general education teacher(s) the appropriate information regarding accommodations, modifications, and individual needs as stated in the student's individual plan, as well as an alternate plan in place for all individual plans in the event that a paraeducator is absent from work or unavailable. This information shall be provided by the appropriate special education case manager at the beginning of each school year and when any change is made to a student's individual plan and/or schedule. When necessary, case managers will consult with building administration and district-level special education administration in regard to student plans.

- 16.4.1 The Department of Special Education shall provide to the special education team (e.g. the providers of the services) the resources as set forth in the IEP, developed by the IEP Team (special education teacher, classroom teacher(s), parent(s)/guardian(s), and other related service providers as needed). A Special Education Executive Director or designee shall be invited to attend at any IEP meeting at which additional financial or personnel resources may be added to the IEP.
- 16.5 Specialized service providers will have adequate materials, workspace/storage, and access to technologies required to fulfill their duties. Coordination between principals and specialized service providers is expected. Requests will be made to ensure that specialized service providers have technology as per the district's Learning Technology Plan. Classroom special education teachers will be provided classrooms and accommodations commensurate with the needs of the students being served.
 - 16.5.1 Renewal cost for occupational therapists, speech-language pathologists, teachers of the deaf, teachers of visual impairment/orientation and mobility, physical therapists and school psychologists required in order for the District to receive reimbursement from Medicaid will be paid by the District on a year to year basis contingent upon employment and if the District is participating in the Medicaid reimbursement program for the provided services. Renewal costs will be paid from Medicaid reimbursement funds received by the District. This reimbursement of costs is specific to the Medicaid reimbursement program only and required renewal of any Colorado Department of Education professional licenses is excluded.
 - 16.5.2 The IEP team will consider the impact of a provider's absence on the student's progress and performance and to determine how to ensure the continued provisions of *Free Appropriate Public Education (FAPE)* in order for a student to continue to progress and meet the annual goals of his/her IEP, whether an interruption of services constitutes a denial of *FAPE* is an individual determination that must be made on a case-bycase basis.

- 16.5.2.1 In the event provisions of *FAPE* are not being met due to a provider's absence, the District will be responsible for obtaining qualified professionals necessary to provide needed make up services for the student. These services could be provided before or after school, or during vacations or summer recess. The guidance provide by this Article can be applied to any service, including speech language pathologists, audiology, occupational therapists, physical therapists, school psychologists, and school social workers.
- 16.6 SVVEA and the District are committed to creating a collaborative advisory council of special education providers and administrators to engage in meaningful dialogue regarding relevant matters pertaining to special education programs and services. The advisory council will provide guidance and recommendations in support of District and department goals by: reviewing caseload targets and staffing guidelines, exploring and recommending workload calculators for each service provider group, receiving and sharing information specific to special education practices and expectations; advising and solving problems regarding staffing and training needs specific to special education providers; answering questions and clarifying information regarding programming direction; and other topics deemed relevant by the advisory council. The advisory council will ensure that there is clear and consistent communication to all specialized service providers throughout the district.
 - 16.6.1 Membership on the advisory council will be from a cross-section of positions and levels to include representatives from all areas of certified special education providers and administrators, as recommended below:
 - Main Street/LSAce (2)
 - Psychologist (3)
 - SLPs (3)
 - Special Education Teachers:
 - Center-based programs (3)
 - Resource (4) (two elementary; two secondary)
 - OT (1)
 - DHH (1)
 - Vision (1)
 - Audiologist (1)
 - Early Childhood Special Education (2)
 - PT (1)
 - Instructional Coach (1)
 - SVVEA Representative (1)
 - SVVSD Representative (1)
 - 16.6.2 Participation on the Advisory Council will be voluntary with the final decision regarding membership determined jointly by the Executive

Director of Special Education & President of SVVEA. Requests for volunteers will be made annually in the spring for participation during the following year. Final decisions regarding membership will be announced by May 1 of the year preceding advisory committee participation. Participants will receive credit from the Office of Professional Development. The unavailability of Council members shall not delay the work and decision making of the Advisory Council.

- 16.6.3 Members will represent their specialized service provider group by seeking questions/topics from colleagues in their group to submit for consideration to be added to the agenda and participating in the monthly meetings.
- 16.6.4 At the beginning of each year, a general plan for how the Advisory Council will operate, including a schedule of general topics to be discussed and a schedule of meeting dates and times will be created using the collaboration process concepts in Article 39. The general plan shall be shared with the specialized service provider staff by the September Late Start day and may be revised as necessary during the school year.
- 16.6.5 The Executive Director of Special Education or designee will document the meetings, publish the minutes to a dedicated web-page in perpetuity, and distribute, via e-mail, the minutes to all specialized service providers.
- 16.6.6 A professional study team will be organized to provide professional development/salary credit for participating members.
- 16.6.7 No person shall take reprisals affecting the employment or working conditions of any participant in this process.
- 16.7 Specialized programming departments (as described in Article 16.1) will provide information and/or training for providers on specific specialized programming in the District. The department providing the training shall notify SVVEA upon scheduling such training and the SVVEA President or designee may attend. This training will include applying federal and/or state statutes/regulations and case law, and roles and rights of providers.
 - In addition, training will be provided regarding adherence to Article 8 of this Agreement, discipline of special education students, curriculum adaptations and materials, and recommendations of the Advisory Council (Article 16.6)
- 16.8 The special education team shall have an alternative plan in place for all IEPs in the event that a service provider, including a paraeducator, is absent from work or unavailable. The Department of Special Education will assist in the development

of a special education paraeducator substitute pool to be accessed when paraeducators are not available due to a leave day or absence. The District and the Association recognize the impact of such absences upon the daily schedules and workload of both the special education and the general education teachers.

- 16.8.1 In the event there are not paraeducator subs which fill open jobs building administrators will use existing language in Appendix A, Paragraph 4 to provide compensation for teachers who cover classes.
- 16.9 The district and the Association both recognize the importance of workload as a factor in student learning. There is agreement that caseload numbers do not always encompass what is included in a workload analysis.
 - 16.9.1 The District and Association will collectively work on determining the components of a special education provider's workload to be considered when identifying and reviewing caseloads as part of the work done by the Special Education Advisory Council (SEAC). The Association, SEAC, and special education leadership will make a recommendation to the negotiation teams by the beginning of March 2022. Until such time the Special Education Providers

 Caseload/Workload Memorandum Target Ranges and Staffing Guidelines will continue to be utilized.
- 16.10 A workload/caseload review will consider the number of students served, disability areas, severity of disabilities, grade levels of students, para educator(s) allocations, and the overall workload of the special service provider.
 - 16.10.1 The Department of Special Education will automatically review specialized service providers caseloads quarterly.
 - 16.10.2 If a specialized service provider believes that the size and/or composition of their caseload is not in the best interest of the students on the caseload, they will meet with the building principal or supervisor to review the caseloads and schedule. If, at the building level, a reasonable solution cannot be reached, the area special education coordinator and the SVVEA President and/or designee will be involved. Should a request for FTE be required, the area coordinator will present it at a special education administration team meeting for further review. All decisions for FTE will be made by the Executive Director of Special Education and members of the Superintendent's Cabinet. The school will be notified of the decision within ten (10) days of their request.
 - 16.10.3 All reviews will be completed within ten (10) work days or less from the date of the request. The teacher(s) will be involved in a follow up meeting to discuss the results of the review and be provided in writing the results of the review. A solution to the need brought forth during the

workload review will be collaboratively developed between the employee, the SVVEA president or designee, and the Department of Special Education.

MEMORANDUM. A memorandum regarding Specialized Service Providers workload/caseload, target ranges and staffing guidelines for 2021-22 shall read:

Specialized Service Providers Workload/Caseload Memorandum Target Ranges and Staffing Guidelines 2021-22

The District and the Association both recognize the importance of workload as a factor in student learning. There is agreement that caseload numbers do not always encompass what is included in a workload analysis. Target caseload ranges for the beginning of the 2021-22 school year are listed below. These target ranges and staffing guidelines will be shared with all special education providers by August 1, 2021 and will be utilized in making staffing decisions at both the building and department levels throughout the year.

These target ranges shall be used in all workload/caseload reviews initiated as per Article 16.10 of the Agreement. It is understood that caseload sizes will typically vary as the school year progresses.

Beginning of the Year Target Caseload Ranges for 2021-22 based on direct and consult students:

- Elementary Resource Teachers: 18 to 24 students
- Middle School Resource Teachers: 18 to 25 students
- K-8 Resource Teachers: 18 to 24 students
- High School Resource Teachers: 20 to 26 students
- High School Severe Supports Needs (SSN) Teachers: 10 to 15 students
- Main Street School Significant Emotional Disorder Teachers: 6 to 12 students
- <u>Center-based Program Teachers at the elementary level (Autism, SSN, Affective Needs)</u>: 6 to 9 students
- <u>Center-based Program Teachers at the secondary level (Autism, SSN, Affective Needs): 6 to 11 students</u>
- Speech-Language Pathologists (SLP): 42 to 47 students
- Physical Therapists (PT): 30 to 35 students
- Occupational Therapists (OT): 45 to 55 students
- Deaf and Hard of Hearing (DHH): 10 to 24 students
- Visually Impaired (VI): 10 to 24 students
- School Psychologist / Social Workers: 110 to 130 students

(The above caseload target ranges will be applied on a prorated basis for less than 1.0 FTE employees.)

It is the responsibility of the Executive Director of Special Education and other special education leadership to review caseloads by provider during the school year on a monthly basis. This review consists of running reports from the District's chosen IEP system that identify the following:

- Schools
- Total number of students by Least Restrictive Environment (LRE) percentage
- Total number of students by grade receiving direct and in-direct services from a special education teacher
- Total number of students receiving direct and in-direct services from a specific related service provider (i.e., occupational therapy services)
- Total number of students receiving Speech or Language Impairment (SLI) services

<u>During the monthly reviews, if a special education provider is outside of the caseload ranges that would be expected for that time of the year in comparison with similar peers the District special education leadership will offer the initiation of a caseload review.</u>

A workload/caseload review will consider the number of students served, disability areas, severity of disabilities, grade levels of students, paraeducator(s) allocations, and the overall workload of the special service providers in the building. Special education providers may be asked to provide daily and weekly schedules of all special education staff in the building during this process as an additional consideration.

If a specialized service provider believes that the size and/or composition of their caseload is not in the best interest of the students on the caseload, they will meet with the building principal or supervisor to review the caseloads and schedule. If, at the building level, a reasonable solution cannot be reached, the area special education coordinator and the SVVEA President and/or designee will be involved. Should a request for FTE be required, the area coordinator will present it at a special education administration team meeting for further review. All decisions for FTE will be made by the Executive Director of Special Education and members of the Superintendent's Cabinet. The school will be notified of the decision within ten (10) days of their request.

Building level reviews will generally be completed within ten (10) work days or less from the date of the request. Requests for additional FTE may extend this time. The special services provider(s) will be involved in a follow up meeting to discuss the results of the review and any next steps and/or alternatives to be considered.

12 ANNUAL LEAVE HOURS. Article 21 shall be amended as indicated below:

The Association and the St. Vrain Valley School District recognize that quality instruction is best achieved by professional, licensed staff and we acknowledge the importance of each instructional day. We honor the commitment to fulfill the terms of attendance for each contract day.

We also understand the unique requirements of staff related to the assessment periods. The Association and the District recognize the importance of being present during these critical times.

- 21.1 For teacher hired prior to the 2017-18 school year, seventy-seven (77) hours of annual leave will be granted during each year of employment. For new teachers hired beginning with the 2017-18 school year, forty-nine (49) hours of annual leave will be granted during each year of the first three (3) years of employment. Upon achieving the fourth consecutive year of employment with the District, teachers hired beginning with the 2017-18 school year will be granted seventy-seven (77) hours of annual leave during each continuing year of employment. All such hours shall be used at the professional discretion of the teacher. At the beginning of the fourth year of continuous employment with the District, these teachers will receive a one-time allocation of forty-two (42) hours of accrued leave. Hours will be prorated for part-time employees.
 - 21.1.1 All annual leave hours are available for use at the beginning of the teacher contract year. However, annual leave hours are earned on a monthly basis at a rate of seven and seven tenths hours (7.7) per month for ten (10) months beginning in August and ending in May. Hours will be prorated for part-time employees.
 - 21.1.2 In the spirit of collaboration and in recognition of the important role that teachers play in providing a quality education, teachers will make every effort to avoid taking annual leave on a Monday, Friday, the last day before or the first day after a holiday, or period of school intermission (three (3) or more consecutive non-contract days as designated on the District calendar).
 - 21.1.3 In the event an absence on the last day before or the first day after a holiday or period of school intermission the teacher shall submit the absence via the online leave/substitute service as soon as possible prior to the absence in order to minimize the disruption to the learning environment. If the absence is for reasons other than sick leave purposes described in Article 21.4 below or emergency circumstances beyond the control of the teacher, Θ one and one half (1.5) times the actual hours of leave will be deducted from the teacher's annual leave or accrued sick leave for the absence unless written verification of an emergency or illness is provided to the District on the request form in Appendix L. The completed form must be submitted to the Human Resources Department no later than five (5) work days following the end of the absence. If the request is approved absence is for reasons described in Article 21.4 below or emergency circumstances beyond the control of the teacher, the teacher shall notify Human Resources Department or the teacher's immediate supervisor and only the actual hours of leave will be deducted. Such notification shall be made in

writing, either electronically via District email or noted in the online leave/substitute service, and submitted prior to the 15th of the month following the date of the absence.

- 21.2 At the end of an academic year, all unused annual leave hours will be added to the individual teacher's accrued sick leave hours unless the teacher requests a payout option as indicated below. Then, only the balance of unused annual leave hours will be added to the individual teacher's accrued sick leave hours.
 - 21.2.1 Teachers may request to be paid \$60.00 for each group of seven (7) hours above forty-two (42) hours up to a maximum of thirty-five (35) hours. Any remaining hours after the payout shall then be added to the individual teacher's accrued sick leave hours.
 - 21.2.2 Requests to receive the pay out of hours must be submitted to the Human Resources department on the approved electronic form by the last work day in May of each year. Payment for approved hours will be made in July of each year. If a request for annual leave payout is not made, all remaining annual leave hours will be added to the individual teacher's accrued sick leave hours. (Requests for the payout option will be applied on a prorated basis for less than 1.0 FTE employees.)
 - 21.2.3 Annual leave hours will be zeroed out at the end of the contract year following any eligible addition to accrued sick leave hours and pay out.
- 21.3 Accrued sick leave may only be accessed after all annual leave days have been utilized. In compliance with the Healthy Families and Workplaces Act, §8-13.3-401 et seq., C.R.S., annual leave is treated the same as accrued sick leave when taken for sick leave purposes as set forth in Article 21.4 below.
- 21.4 Accrued sick leave with full pay is only granted to teachers for absence from duty due to personal illness or injury of the teacher or their family member. Such paid leave will only be granted if the teacher has available hours. Accrued sick leave with full pay for absence from duty may be granted for the following reasons:
 - a. personal mental or physical illness, injury, or health condition or the need to obtain medical care;
 - b. the necessary care and attendance for the teacher's family member who has a mental or physical illness, injury or health condition or the need to obtain medical care;
 - c. seeking medical attention or related services (consistent with C.R.S. §§ 8-13.3-404 and 24-34-402.7) if the teacher or a member of the teacher's family has been the victim of domestic abuse, sexual assault, or harassment;
 - d. the school district has been ordered to close by a public official due to a public health emergency declared by the State of Colorado; or

- e. the school or childcare provider for the teacher's child has been ordered to close by a public official due to a public health emergency declared by the State of Colorado and the teacher needs to be absent from work to care for his or her child.
- 21.4.1 The term "family member" means a member of the teacher's immediate family (a person who is related by blood, marriage, civil union, or adoption), a child to whom the teacher stands in loco parentis or a person who stood in loco parentis to the teacher when the teacher was a minor, or a person for whom the teacher is responsible for providing or arranging health- or safety-related care. Exceptions may be made by the superintendent, or designee.
- 21.4.2 If a teacher separates from employment with the school district and is rehired by the school district within six (6) months after the separation, the school district will reinstate any accrued sick leave that the teacher had accrued but not used during the teacher's previous employment and that had not been converted to monetary compensation to the teacher at the time of separation from employment.
- 21.4.3 In addition to the sick leave generally accrued, on the date a public health emergency is declared by the State of Colorado the school district will supplement each teacher's accrued sick leave as follows:
 - a. For teachers, including substitute teachers, who normally work forty or more hours in a week, at least eighty hours; and
 - b. For teachers, including substitute teachers, who normally work fewer than forty hours in a week, at least the greater of either the amount of time the teacher is scheduled to work in a fourteen-day period or the amount of time the teacher actually works on average in a fourteen-day period.

The school district may count a teacher's unused accrued sick leave toward the supplemental sick leave.

- 21.4.4 A teacher may use the supplemental sick leave until four (4) weeks after the official termination or suspension of the public health emergency.

 Supplemental sick leave under this provision may be taken for the following reasons:
 - a. self-isolation or seeking medical care or treatment due to a diagnosis or symptoms of a communicable illness that is the cause of a public health emergency;
 - b. caring for a family member who is self-isolating or seeking medical care after being diagnosed or is experiencing symptoms of a communicable illness that is the cause of a public health emergency;

- c. a determination from a local, state, or federal public official or health authority that an employee or a member of the employee's family that the employee cares for poses a risk to the health of others;
- d. caring for a family member when the individual's school or place of care has been physically closed due to a public health emergency; or
- e. an employee's inability to work because of a health condition that may increase susceptibility to or risk of a communicable illness that is the cause of a public health emergency.
- 21.4.4.1 Documentation is not required to take supplemental sick leave.
- 21.4.4.2 Teachers will not receive a payout for supplemental sick leave.
- 21.5 After a teacher has exhausted annual leave and accrued sick leave, the teacher will be paid for the duration of the personal illness or injury of the teacher or their family member until the end of that academic year, whichever occurs first, the difference between the teacher's per diem salary and a per diem rate paid to the teacher's substitute teacher or teachers. This per diem pay formula shall not apply to teachers on unpaid leaves contained in this Agreement.
- 21.6 Any teacher who resigns or chooses to have a reduction in FTE prior to the end of the academic year shall reimburse the District for the cost of substitutes for annual leave used but not earned.
- 21.7 Any teacher who is non-renewed for any reason, shall have any remaining hours of annual leave converted to accrued sick leave at the time of notice of non-renewal. Use of such hours will be granted for absence from duty due to personal illness or injury of the teacher or their family member in accordance with Article 21.4 of this Agreement.
- 21.8 If a teacher is utilizing accrued sick leave, and is absent more than three (3) four (4) consecutive days for illness a physician's statement of cause and duration will be provided to Human Resources no later than five (5) work days following the absence.
- 21.9 Teachers retiring through PERA with ten (10) years of service in the District or who leaves the District with twenty (20) or more years of service with the District will receive a payout for each seven (7) hour increment of unused accrued sick leave as indicated on the schedule below up to a maximum of eight hundred seventy-five (875) paid hours.

Teachers retiring through PERA with at least ten (10) years of service in the District shall receive \$60.00 for each seven (7) hour increment of unused accrued sick leave above seventy (70) hours up to a maximum of eight hundred seventy-five (875) paid hours.

Teachers retiring through PERA with at least fifteen (15) years of service in the District

shall receive \$70.00 for each seven (7) hour increment of unused accrued sick leave above thirty-five (35) hours up to a maximum of eight hundred seventy-five (875) paid hours.

Teachers who leave the District with at least twenty (20) years of service in the District shall receive \$85.00 for each seven (7) hour increment of unused accrued sick leave up to a maximum of eight hundred seventy-five (875) paid hours.

Teachers who leave the District with at least twenty-five (25) years of service in the District shall receive \$100.00 for each seven (7) hour increment of unused accrued sick leave up to a maximum of eight hundred seventy-five (875) paid hours.

- APPENDIX L. The parties agree that the *Request Form to Remove Additional Leave*Dock for an Absence Prior to or Following a Holiday or Period of School Intermission shall be deleted as it is no longer applicable due to the changes in Article 21.1.3.
- **APPENDIX B.** Appendix B shall be amended as indicated below:

APPENDIX B
TEACHERS' EXTRA PAY FOR EXTRA WORK SCHEDULE

ACTIVITY		SENIOR HIGH
Basketball	Head	11.5%
	Assistant	8.5%
Football	Head	11.5%
	Assistant	8.5%
Wrestling	Head	11.5%
	Assistant	8.5%
Track	Coed	11.5%
	Head	9.5%
	Assistant	6.5%
Baseball	Head	9.5%
	Assistant	6.5%
Gymnastics	Head	9.5%
	Assistant	6.5%
Soccer	Head	9.5%
	Assistant	6.5%
Volleyball	Head	9.5%
	Assistant	6.5%
Cross Country	Head	8.5%
	Assistant	6.5%
Golf	Head	6.5%
Swimming	Head	8.5%
	Assistant	6.5%

22

Tennis	Head	8.5%
	Assistant	6.5%
Softball	Head	9.5%
	Assistant	6.5%
Cheerleader Spirit	Head	8.5%
	<u>Assistant</u>	<u>8.5%</u>
Lacrosse	<u>Head</u>	11.5%
	<u>Assistant</u>	<u>8.5%</u>
Unified Bowling	<u>Head</u>	1.0%
	<u>Assistant</u>	<u>1.0%</u>

^{*} Teachers who coach in the same school in which they are a teacher will be paid three (3) additional percentage points (3%) beyond the amount listed on the above schedule.

1. GENERAL PROVISIONS

- 1.1 The foregoing extra-pay for extra-work schedule is intended to provide a means by which teachers are compensated for assignments which are outside regular duty hours.
- 1.2 Effective August 1 of each academic year, the base extra-pay for extraduty salary shall be Step 1 of the Salary Schedule for Teachers. With each additional season or school year of experience in filling that particular extra-pay position, a teacher shall be entitled to an increase in extra-pay computed by multiplying the percentage stated for such extra-pay position by the base extra-duty pay by the percentage set forth opposite the next following step below:

Step	Percentage
1	100%
=	
2	105%
3	110%
4	115%
5	120%
6	125%
7	130%
8	135%
9	140%
10	145%
11	150%
12	155%

1.3 Teachers assigned to extra-pay positions will be paid for such assignments in twelve (12) equal monthly installments.

- 1.4 Head varsity coaches who are assigned to continue such coaching beyond the normal league schedule shall be paid an additional \$150.00 for each week of such assignment. The normal league schedule includes the league tournament. Assistant varsity coaches who are assigned to continue such coaching beyond the normal league schedule shall be paid an additional \$110.00 for each week of such assignment.
- 1.5 The District may from time to time establish additional extra-pay positions, the pay for which shall be established by the District on the basis of comparable positions. The District shall promptly notify the Association of the establishment of such positions and the pay therefore. The pay for such positions shall, at the request of either party, be the subject of negotiations; provided, however, that the enumeration of such extra-pay positions in this Appendix B shall not be construed as placing any restriction or limitation on the District's absolute discretion at any time, to establish, to disestablish, to fill or not to fill any such positions.
- 1.6 Middle schools and elementary schools receive a yearly allotment of hours that provide a variety of activities which include intramurals. The types of activities offered will be determined by the staff and principals of the various schools. Staff members who provide these activities will be paid at the current negotiated hourly rate.

High schools receive a yearly allotment of hours to provide co-curricular activities. Staff members who provide these activities will be paid the current negotiated hourly rate.

2. CREDIT FOR PREVIOUS EXPERIENCE

- 2.1 No teacher shall enter the extra-pay schedule beyond the number of years of credit granted to such teacher for previous teaching experience, except as otherwise provided in subparagraphs 2.2, 2.3 and 2.4 below.
- 2.2 Any teacher moving from a middle school head coach to an assistant coach in a high school shall receive one (1) year of credit for each year of experience as an assistant coach of the same sport. If all such experience was in this District, the limitation described in subparagraph 2.1 above shall not apply.
- 2.3 Any teacher moving from any head coach to an assistant coach in the same sport shall receive one (1) year of credit for each year of experience. If all such experience was in this District, the limitation described in subparagraph 2.1 above shall not apply.
- 2.4 Any teacher reentering the extra-pay schedule shall receive one (1) year of credit for each year of experience in this District in the same sport. Under

- such circumstances, the limitation described in subparagraph 2.1 above shall not apply.
- 2.5 Any coach entering the extra-pay schedule shall receive one (1) year of credit for each year of experience as a head coach of the same sport.
- 2.6 Any assistant coach entering the extra-pay schedule as a head coach shall receive one (1) year of credit for each two (2) years of experience as an assistant coach of the same sport.
- 2.7 Any teacher moving from a middle school head coach to a high school head coach shall receive one (1) year of credit for every two (2) years of experience as a middle school head coach of the same sport.
- 2.8 Any teacher moving from a middle school assistant coach to a high school assistant coach shall receive one (1) year of credit for every two (2) years of experience as a middle school assistant coach of the same sport.
- 2.9 Any teacher moving from a middle school assistant coach to a high school head coach shall receive one (1) year of credit for every three (3) years of experience as a middle school assistant coach of the same sport.
- **MEMORANDUM OF UNDERSTANDING.** A Memorandum of Understanding regarding Early Childhood Education Professional Development Hours shall be included in Appendix J to read:

MEMORANDUM OF UNDERSTANDING

Early Childhood Education Professional Development Hours

All District early childhood educators shall participate in required professional development hours each year. The four (4) days of required preschool meetings each school year shall be administrator led and will incorporate the mandated three (3) hours of social emotional content training. The fifteen (15) clock hours of Colorado Department of Human Services (CDHS) mandated professional development for all early childhood educators will include both the District's Early Childhood Department supervisor and individual teacher choice. Individual early childhood staff may elect to participate in any of the three (3) Preschool professional development days provided by the District or opt out if documentation of participation in seven and one-half (7.5) hours of professional development meeting time covering the allowable content of the CDHS licensing requirements and training certification are met.

The CDHS licensing requirements for ongoing training and courses shall demonstrate a direct connection to one or more of the following areas as indicated in Section 7.702.33, L, 1-8 of the Colorado Code of Regulations Rules Regulating Child Care Centers.

- child growth and development and learning courses that align with the competency domains of child growth and development;
- child observation and assessment;
- family and community partnership;
- guidance;
- health, safety and nutrition;
- professional development and leadership;
- program planning and development; or,
- <u>teaching practices.</u>

Each one (1) semester hour course with a direct connection to one or more of these competency areas and taken at a regionally accredited college or university shall count as fifteen (15) clock hours of ongoing training. Training hours completed can only be counted during the year taken and cannot be carried over.

To be counted for ongoing training, the training certificate must have documentation that includes:

- <u>Title of the training</u>
- Competency domains
- Date and clock hours of the training
- Name or signature, or other approved method of verifying the identity of the training or entity
- Expiration of training, if applicable
- Connection to social emotional focus, if applicable.
- **MEMORANDUM OF UNDERSTANDING.** A Memorandum of Understanding regarding Early Childhood Educators (ECE) to Early Childhood Special Education (ECSE) shall be included in Appendix J to read:

MEMORANDUM OF UNDERSTANDING

ECE to ECSE

In an effort to provide equity throughout early childhood education, the District and the Association agree to create a work group for the 2021-22 school year. The work group will prepare a report of findings and recommendations for a transition plan to be presented to Association and District leadership by February 2022. This plan will consider transitioning current Early Childhood Educators (ECE) to Early Childhood Special Education (ECSE) and consider that all new hires to the district are ECSE as a viable option.

The work group will consist of:

• <u>Preschool ECE Certified Teachers (4)</u>

- Preschool ECSE Certified Teachers (4)
- Preschool Coordinator (1)
- Preschool Director (1)
- Elementary School Principal (1)
- Preschool Paraprofessionals (2)
- Occupational Therapist (1)
- Speech and Language Pathologist (1)
- Special Education Leadership (2)
- <u>Human Resources Executive Director (1)</u>
- SVVEA Representative (1)
- ECSE Itinerant (1)
- OTHER PROPOSALS/COUNTERPROPOSALS. The teams agree that all other proposals and/or counterproposals made by either team which is not specifically mentioned above have been withdrawn from consideration. All other provisions of the Agreement shall remain in full force and effect unless otherwise provided as indicated below.

18 DATED. May 25, 2021.

ST.	VRAIN	VALLEY	FDUCATION	ASSOCIATION
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By Steven Villarreal, President

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

By ______ Todd Fukai, Assistant Superintendent, Human Resources

Attachments: Exhibit A – Teacher Salary Schedule – 2021-2022 Exhibit B – Incremental Step and Lane Schedule

EXHIBIT A

ST. VRAIN VALLEY SCHOOLS TEACHER SALARY SCHEDULE

2021-2022

Step	BA	BA+20	BA+40	MA	MA+20	MA+40	MA+60	MA+80/Dr
1	45,250	46,850	48,450	50,050	51,650	53,250	54,850	56,450
2	46,325	47,925	49,525	51,125	52,725	54,325	55,925	57,525
3	47,400	49,000	50,600	52,200	53,800	55,400	57,000	58,600
4	48,475	50,075	51,675	53,275	54,875	56,475	58,075	59,675
5	50,475	52,075	53,675	55,275	56,875	58,475	60,075	61,675
6	51,550	53,590	55,245	56,845	58,445	60,045	61,700	63,300
7	52,625	55,105	56,815	58,415	60,015	61,615	63,325	64,925
8	53,700	56,620	58,385	59,985	61,585	63,185	64,950	66,550
9	54,775	58,135	59,955	61,555	63,155	64,755	66,575	68,175
10	57,425	60,785	62,605	64,205	65,805	67,405	69,225	70,825
11	57,425	62,300	64,175	65,775	67,375	68,975	70,850	72,450
12	57,425	63,815	65,745	67,345	68,945	70,545	72,475	74,075
13	57,425	65,330	67,315	68,915	70,515	72,115	74,100	75,700
14		66,845	68,885	70,485	72,085	73,685	75,725	77,325
15		66,845	72,135	73,735	75,335	76,935	78,975	80,575
16		66,845	73,705	75,305	76,905	78,505	80,600	82,200
17		66,845	73,705	76,875	78,475	80,075	82,225	83,825
18			73,705	78,445	80,045	81,645	83,850	85,450
19			73,705	78,445	81,615	83,215	85,475	87,075
20				78,445	81,615	86,165	88,425	90,025
21				78,445	81,615	86,165	88,425	91,650
22					81,615	86,165	88,425	91,650
23						86,165	88,425	91,650
24								91,650

- The credit hours referred to on this Teacher Salary Schedule are listed in semester hours (S.H.).
- Salary schedule placement is governed by Appendix A of the Agreement between the St. Vrain Valley Education Association and the St. Vrain Valley School District No. RE-1J.
- Horizontal Increments are awarded pursuant to Article 32 of the Agreement between the St. Vrain Valley Education Association and the St. Vrain Valley School District No. RE-1J and Board Policy GCB.

Orange: Base Salary
Blue: Developmental Steps
Green: Career Interval Steps
White: Standard Steps
Yellow: Temporary Steps

EXHIBIT B

ST. VRAIN VALLEY SCHOOLS TEACHER SALARY SCHEDULE

Incremental Step and Lane Schedule

Step	BA	BA+20	BA+40	MA	MA+20	MA+40	MA+60	MA+80/Dr
1								
2	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075
3	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075
4	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075
5	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
6	1,075	1,515	1,570	1,570	1,570	1,570	1,625	1,625
7	1,075	1,515	1,570	1,570	1,570	1,570	1,625	1,625
8	1,075	1,515	1,570	1,570	1,570	1,570	1,625	1,625
9	1,075	1,515	1,570	1,570	1,570	1,570	1,625	1,625
10	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650
11	-	1,515	1,570	1,570	1,570	1,570	1,625	1,625
12	-	1,515	1,570	1,570	1,570	1,570	1,625	1,625
13	-	1,515	1,570	1,570	1,570	1,570	1,625	1,625
14		1,515	1,570	1,570	1,570	1,570	1,625	1,625
15		-	3,250	3,250	3,250	3,250	3,250	3,250
16		-	1,570	1,570	1,570	1,570	1,625	1,625
17		-	-	1,570	1,570	1,570	1,625	1,625
18			-	1,570	1,570	1,570	1,625	1,625
19			-	-	1,570	1,570	1,625	1,625
20				-	-	2,950	2,950	2,950
21				-	-	-	-	1,625
22					-	-	-	-
23						-	-	-
24								-
Educational Lane at Step 1		1,600	1,600	1,600	1,600	1,600	1,600	1,600

* Refer to Appendix A, General Provisions, Section 1.3

- Temporary Steps (yellow cells) of the Master
Agreement between the St. Vrain Valley Education
Association and the St. Vrain Valley School District
N. Re-1J.

Orange: Base Salary
Blue: Developmental Steps
Green: Career Interval Steps
White: Standard Steps
Yellow: Temporary Steps