

## academic excellence by design

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

**Boulder, Broomfield, Larimer and Weld Counties** 

# SUPERINTENDENT'S ADOPTED BUDGET

2021 Fiscal Year July 1, 2020 - June 30, 2021

May 27, 2020 (Introduction)
June 10, 2020 (Public Hearing)
June 24, 2020 (Adoption)

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 • 395 South Pratt Parkway • Longmont • CO • 80501-6436



SUPERINTENDENT'S ADOPTED BUDGET For the Year Ending June 30, 2021

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#### ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

SUPERINTENDENT'S ADOPTED BUDGET For the Year Ending June 30, 2021

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#### SUPERINTENDENT'S BUDGET MESSAGE

Date: June 24, 2020

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 2021, is the current expenditure plan for all funds generated through local, state and federal sources, commencing July 1, 2020 and extending through June 30, 2021. 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 2020-21 is \$465,333,298, which includes appropriated expenditures of \$333,571,281 and fund balance of \$131,762,017.

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	A	ppropriations
	 Expenditures	 Fund Balance	(To	tal Resources)
Operating Funds				
General Fund	\$ 333,571,281	\$ 131,762,017	\$	465,333,298
Capital Reserve Capital Projects Fund	2,887,497	7,312,608		10,200,105
Fair Contributions for Public School Sites Fund	1,563,000	7,512,821		9,075,821
Nutrition Services Fund	11,047,000	1,356,267		12,403,267
Governmental Designated Purpose Grant Fund	 14,074,075	-		14,074,075
Risk Management Fund	4,562,370	6,739,971		11,302,341
Student Activities Special Revenue Fund	6,829,000	5,510,736		12,339,736
Self Insurance Fund	24,245,000	 9,157,775		33,402,775
Sub-Total - General Student Population	398,779,223	169,352,195		568,131,418
Colorado Preschool Program Fund	1,903,453	625,013		2,528,466
Community Education Fund	5,192,800	3,087,050		8,279,850
Sub-Total - Operating Funds	405,875,476	173,064,258		578,939,734
Other Funds				
Bond Redemption Fund	60,164,439	81,499,063		141,663,502
Building Fund	655,000	 72,141,159		72,796,159
Grand Total	\$ 466,694,915	\$ 326,704,480	\$	793,399,395



The 2021 fiscal year budgets of the St. Vrain Valley School District will provide instructional and support services for a student body membership of approximately 33,000 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, 2020, and extending through June 30, 2021, 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	Αį	opropriations
	Expenditures		Fund Balance	(To	tal Resources)
Operating Funds		_			
General Fund	\$ 333,571,281	\$	131,762,017	\$	465,333,298
Capital Reserve Capital Projects Fund	2,887,497		7,312,608		10,200,105
Fair Contributions for Public School Sites Fund	1,563,000		7,512,821		9,075,821
Nutrition Services Fund	 11,047,000		1,356,267		12,403,267
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Building Fund	655,000		72,141,159		72,796,159
Grand Total	\$ 466,694,915	\$	326,704,480	\$	793,399,395

Date of the adoption of the budgets	June 24, 2020					
Signature - President of the Board	<signature file="" on=""></signature>					

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, 2021

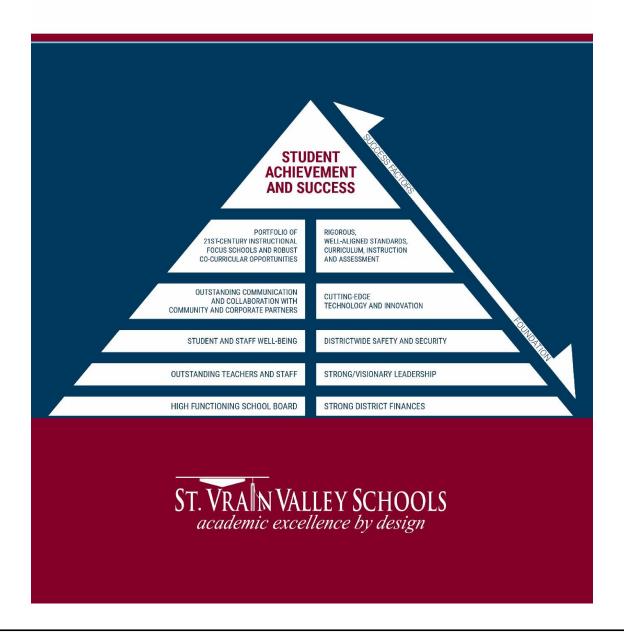
		Proj.					
		Beginning	Budgeted	Budgeted	Surplus/	Endi	ng
		Fund Balance	Revenues	Expenditures	(Spend-Down)	Fund Ba	lance
Fund #	Fund	7/1/20				6/30/	/21
10	General Fund	\$ 131,762,017	\$ 333,571,281	\$ 347,973,990	\$ (14,402,709)	\$ 117,35	9,308
18	Risk Management	6,739,971	4,562,370	6,514,985	(1,952,615)	4,78	37,356
19	Colorado Preschool Program	625,013	1,903,453	2,066,568	(163,115)	46	1,898
21	Nutrition Services	1,356,267	11,047,000	11,352,022	(305,022)	1,05	1,245
22	Designated Grants	-	14,074,075	14,074,075	-	-	
23	Student Activities Special Rev.	5,510,736	6,829,000	7,372,000	(543,000)	4,96	7,736
27	Community Education	3,087,050	5,192,800	5,946,000	(753,200)	2,33	3,850
29	Fair Contributions	7,512,821	1,563,000	2,500,000	(937,000)	6,57	5,821
31	Bond Redemption	67,769,450	73,894,052	60,164,439	13,729,613	81,49	9,063
41	Building Fund	72,141,159	655,000	57,932,000	(57,277,000)	14,86	4,159
43	Capital Reserve	7,312,608	2,887,497	8,247,373	(5,359,876)	1,95	2,732
65	Self Insurance	9,157,775	24,245,000	25,569,947	(1,324,947)	7,83	2,828
Total	I	\$ 312,974,867	\$ 480,424,528	\$ 549,713,399	\$ (69,288,871)	\$ 243,68	5,996





#### STRATEGIC PRIORITIES HIERARCHY

### STRATEGIC PRIORITIES FOR STUDENT ACHIEVEMENT AND SUCCESS





#### **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
2013 - 2021



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 Fieth**Chief Financial Officer



**Brian Lamer**Assistant Superintendent of Operations



**Todd Fukai**Assistant Superintendent of Human Resources



**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
- District elections official

#### **Budget Personnel**



Tony Whiteley, CPA

Executive Director of Budget and Finance
whiteley\_anthony@svvsd.org



Sandy Tams

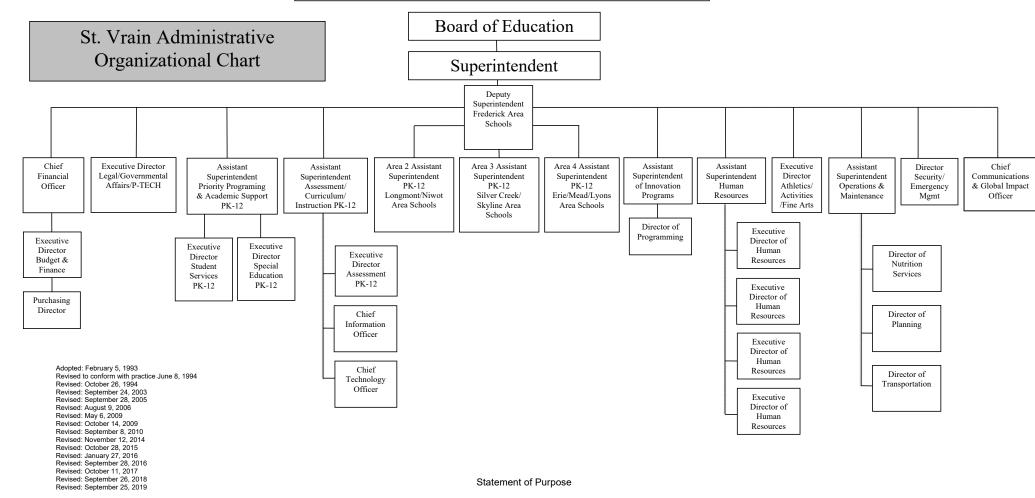
Budget and Finance Analyst
tams\_sandra@svvsd.org

**Financial Services Department** 

395 S. Pratt Parkway Longmont, CO 80501

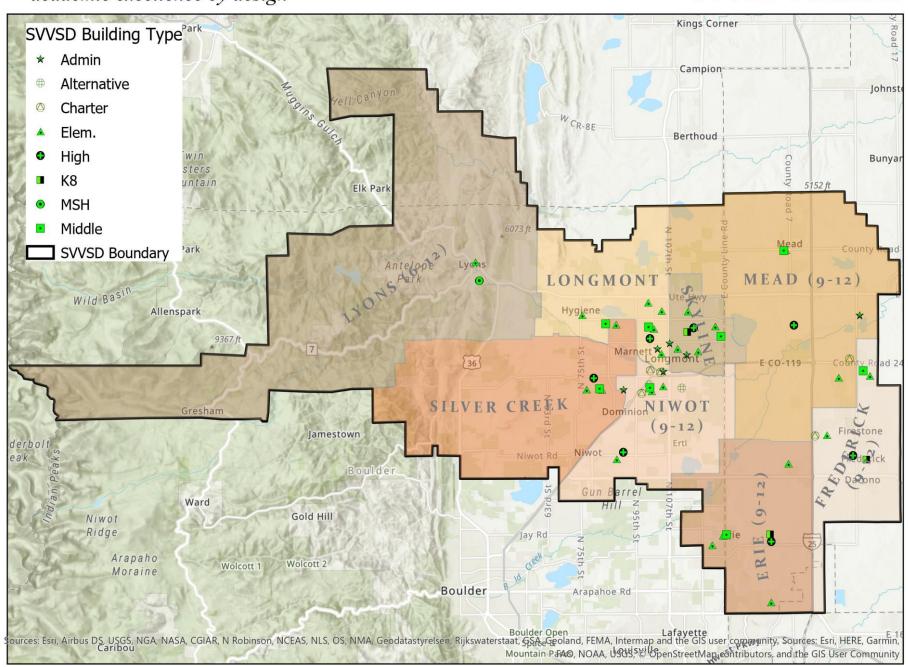
Phone: 303-682-7203 Fax: 303-682-7343

#### Residents of the St. Vrain Valley School District RE-1J



The leadership structure of the St. Vrain Valley School District represents a systems approach to student achievement. 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.

### **SVVSD** Facilities





#### **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.



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. The *Student Scholarship Fund* was the District's only trust fund, which was closed in FY19. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The District does not have any agency funds.



#### **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.



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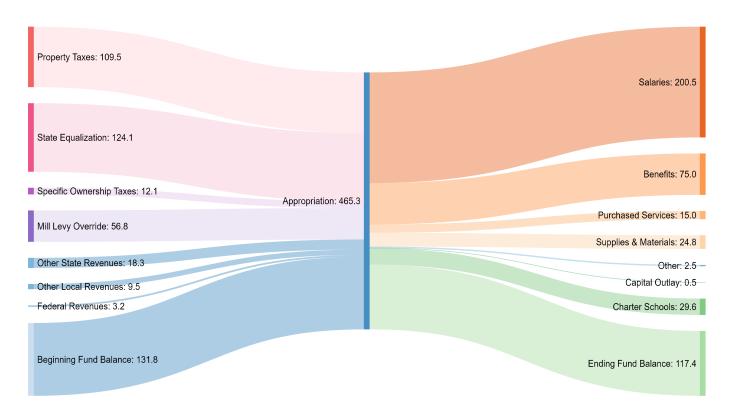


#### **FUND 10 - GENERAL FUND**

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 \$333,571,281. The total budgeted expenditures in the General Fund are \$347,973,990. Therefore, the General Fund fund balance is budgeted to decrease by \$14,402,709 in Fiscal Year 2021. Fund balance reserves of \$131,762,017 are also appropriated in the General Fund. A portion of the reserve appropriation includes \$7,197,000 for contingency reserve as required by Board policy, and \$10,796,000 for constitutionally-required TABOR reserves. The total General Fund budget appropriation for the year ending June 30, 2021 is \$465,333,298.

#### **Fund 10 Appropriation**

(\$ In Millions)





### **Budget Development Assumptions**

1.	2021 Fiscal Year Budget	This budget for the school year July 1, 2020 - June 30, 2021 (FY21) is 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 32,900.
3.	Funded Pupil Count	Pupil Membership is the estimated number of PK-12 students 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 31,325.2, an increase of 24.4 (0.08%) above FY20.
4.	Instructional Supplies and Materials	District policy requires the budget include \$226 per student for instructional supplies, books, field trips and capital outlay. The required minimum instructional supplies and materials budget is \$6,383,189. This is based on 28,244.2 FPC (FPC net of charter schools).
5.	Capital Reserve/Risk Management	District policy requires direct allocation of funding to the Capital Reserve Fund and Risk Management Fund in the amount of at least \$358 per student for FY21. This policy was waived in FY21 due to the COVID-19 Pandemic, and so only \$7,141,867 is included in FY21. This includes \$4,439,370 to the Risk Management Fund, and \$2,611,923 to the Capital Reserve Fund. The remaining \$90,574 is allocated to the Capital Reserve Fund from the CPP Fund.
6.	State Equalization Program	Based on anticipated decreases to the Colorado State Budget, the District is expecting \$7,831.95 per pupil FPC as per pupil revenue (PPR) for FY21. PPR was \$8,289.16 for FY20.
7.	Mill Levy Override	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.
8.	Charter Schools	The District's allocations to the charter schools are detailed on page 33.
9.	Contingency Reserve	For FY21, a 2.0% Board-established contingency reserve is calculated on seven operating funds and is maintained entirely within the budget of the General Fund.
10.	TABOR Emergency Reserve	The TABOR Reserve is funded as required per Article X of the State Constitution (TABOR Amendment) and is held in cash and investments

Fund 10 - General Fund 19

in the General Fund.



#### **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 3.35%, 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.



#### **Property Tax Funding**

Approximately 49.8% of the District's General Fund revenue comes from local property taxes (including mill levy overrides), amounting to about \$166.2 million. Property taxes also fund the repayment of the District's general obligation debt through the Debt Service Fund, amounting to \$73.3 million in FY21.

The amount of property tax owed by a taxpayer for the school district is based on the property's assessed valuation multipled by the district's mill levy of 57.559, 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 mutiplying 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	=	Property Tax Owed
\$350,000	×	7.15%	×	57.559	/	1,000	=	\$1,440.41

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 32. The Abatement Levy (1.424 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 31. 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 2010 - 2019

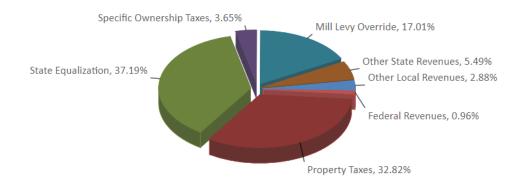
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund Levy	24.995	24.995	24.995	24.995	24.995	24.995	24.995	24.995	24.995	24.995
Abatement Levy	0.083	0.159	0.311	0.294	0.288	0.502	0.810	0.810	0.250	1.424
Mill Levy Override	7.320	7.320	13.394	13.590	13.590	13.590	13.590	13.590	13.590	13.590
<b>General Operating</b>										
Subtotal	32.398	32.474	38.700	38.879	38.873	39.087	39.395	39.395	38.835	40.009
Debt Service Levy	13.870	15.140	14.800	14.800	14.800	14.800	17.550	17.550	17.550	17.550
Total	46.268	47.614	53.500	53.679	53.673	53.887	56.945	56.945	56.385	57.559



## ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J SUMMARY OF GENERAL FUND REVENUES AND EXPENDITURES FISCAL YEARS ENDING 2019 - 2021

	Actual 6/30/19	Adopted Budget 6/30/20		Amended Budget 6/30/20		Projected Actual 6/30/20		Adopted Budget 6/30/21
Sources of Revenues								
Local Revenues	\$ 156,300,306	\$ 164,569,911	\$	191,688,672	\$	183,437,812	\$	188,010,923
State Revenues	166,477,465	174,314,066		171,147,169		171,231,782		151,410,091
Federal Revenues	3,434,756	2,986,009		3,386,125		3,724,843		3,186,087
Primary General Fund Revenues	326,212,527	341,869,986		366,221,966		358,394,437		342,607,101
Revenue Allocations								
Capital Reserve Fund	(9,831,083)	(7,090,204)		(5,982,541)		(5,982,541)		(2,611,923)
Risk Management Fund	(4,113,891)	(3,739,370)		(3,739,370)		(3,739,370)		(4,439,370)
Colorado Preschool Program Fund	 (1,781,264)	 (1,859,996)		(2,155,184)		(2,155,184)		(1,984,527)
<b>Total Revenue Allocations</b>	(15,726,238)	(12,689,570)		(11,877,095)		(11,877,095)		(9,035,820)
Total General Fund Revenues	310,486,289	329,180,416	_	354,344,871	_	346,517,342	Ξ	333,571,281
Other Sources	 2,743,210	 -				11,573		
<b>Total Revenues and Other Sources</b>	313,229,499	329,180,416		354,344,871		346,528,915		333,571,281
Expenditures	310,828,423	341,630,111		349,930,832		330,504,703		347,973,990
Transfers (in) out	-	-		596,060		596,060		-
Total Expenditures & Transfers	310,828,423	341,630,111		350,526,892		331,100,763		347,973,990
Excess of Revenues and Other Sources								
Over Expenditures & Transfers	\$ 2,401,076	\$ (12,449,695)	\$	3,817,979	\$	15,428,152	<u>\$</u>	(14,402,709)

#### GENERAL FUND REVENUE SOURCES FISCAL YEAR ENDING 2021



Summary of General Fund Revenue	 Adopted Budget 2021	%
Property Taxes	\$ 109,471,351	32.82 %
State Equalization (net of direct allocations to other funds)	124,070,536	37.19
Specific Ownership Taxes	12,158,905	3.65
Mill Levy Override	56,755,906	17.01
Other State Revenues	18,303,735	5.49
Other Local Revenues	9,624,761	2.88
Federal Revenues	3,186,087	0.96
Total	\$ 333,571,281	100.00 %



#### **GENERAL FUND**

## SUMMARY OF REVENUES BY SOURCE AND EXPENDITURES BY ACTIVITY FISCAL YEARS ENDING 2019 - 2021

_	Actual 6/30/19	Adopted Budget 6/30/20	Amended Budget 6/30/20	Projected Actual 6/30/20	Adopted Budget 6/30/21
Revenues					
Local Revenues \$	156,300,306 \$	164,569,911 \$	191,688,672 \$	183,437,812 \$	188,010,923
State Revenues	166,477,465	174,314,066	171,147,169	171,231,782	151,410,091
Federal Revenues	3,434,756	2,986,009	3,386,125	3,724,843	3,186,087
Revenue Allocations	(0.004.000)	(7.000.004)	(5.000.544)	(5.000.544)	(2.511.022)
Capital Reserve Fund	(9,831,083)	(7,090,204)	(5,982,541)	(5,982,541)	(2,611,923)
Risk Management Fund	(4,113,891)	(3,739,370)	(3,739,370)	(3,739,370)	(4,439,370)
Colorado Preschool Program Fund  Total Revenues	(1,781,264) <b>310,486,289</b>	(1,859,996)	(2,155,184)	(2,155,184) <b>346,517,342</b>	(1,984,527) <b>333,571,281</b>
Other Sources	2,743,210	329,180,416	354,344,871	11,573	333,371,201
Total Revenues and Other Sources	313,229,499	329,180,416	354,344,871	346,528,915	333,571,281
Expenditures					
Instruction					
Direct Instruction					
Preschool	5,681,861	7,010,520	7,594,148	6,135,958	7,491,101
Elementary School	50,860,482	57,146,897	58,576,525	56,388,975	57,295,141
Middle School	26,356,695	27,990,410	28,195,504	27,703,100	28,814,230
High School	35,651,151	38,718,352	39,338,007	37,919,058	42,771,526
Other Regular Education	24,597,299	24,743,571	29,548,475	20,620,760	28,064,423
Special Programs	23,206,108	25,519,283	24,625,714	24,894,080	25,872,745
Subtotal-Direct Instruction	166,353,596	181,129,033	187,878,560	173,661,931	190,309,166
Indirect Instruction					
Pupil Support Services	19,743,259	22,437,794	20,929,883	21,733,987	22,108,086
Instructional Staff Support	11,770,451	13,791,269	15,649,542	12,948,559	14,474,305
School Administration	22,503,203	23,909,651	24,247,028	23,294,893	24,622,661
Subtotal-Indirect Instruction	54,016,913	60,138,714	60,826,453	57,977,439	61,205,052
Total Instruction	220,370,509	241,267,747	248,705,013	231,639,370	251,514,218
Other Expenditures	2.004.270	2 1 4 9 0 7 1	2 724 000	2 072 927	2 457 450
General Administration Fiscal Services	3,084,270 3,973,971	3,148,071 5,033,948	3,724,908 4,995,843	3,073,827 4,139,790	3,457,458
Operations/Maintenance/Custodial	25,570,099	27,416,428	27,147,369	28,729,479	5,116,866 27,863,140
Pupil Transportation	10,090,079	11,238,404	10,911,285	10,197,498	11,612,912
Central Services	15,333,889	17,678,861	17,350,612	15,224,616	17,475,373
Community Services	4,944,213	5,276,553	6,398,553	6,806,891	1,302,439
Charter Schools	27,461,393	30,570,099	30,697,249	30,693,232	29,631,584
Total Other Expenditures	90,457,914	100,362,364	101,225,819	98,865,333	96,459,772
Total Expenditures	310,828,423	341,630,111	349,930,832	330,504,703	347,973,990
Revenues Less Expenditures	2,401,076	(12,449,695)	4,414,039	16,024,212	(14,402,709)
Transfers in (out)	-	-	(596,060)	(596,060)	-
Net Change in Fund Balance	2,401,076	(12,449,695)	3,817,979	15,428,152	(14,402,709)
Fund Balance, Beginning	113,932,789	119,562,559	116,333,865	116,333,865	131,762,017
Fund Balance, Ending	116,333,865	107,112,864	120,151,844	131,762,017	117,359,308
Nonspendable - deposits, prepaids	1,680,314	600,000	1,700,000	1,700,000	1,700,000
Restricted for TABOR	10,482,766	10,623,000	10,918,000	10,119,000	10,796,000
Restricted for Federal Contract	3,127,149	3,177,133	3,500,000	2,956,017	2,381,716
Committed for Contingencies	6,988,511	7,082,000	7,279,000	6,746,000	7,197,000
Committed for BOE Allocations	11,713,574	9,500,000	11,700,000	28,000,000	14,000,000
Assigned for Subsequent Year Expenditures	15,433,572	10,000,000	10,000,000	11,447,451	11,447,451
Assigned for Mill Levy Override	43,730,072	64,346,250	50,538,000	45,227,452	50,083,518
Unassigned Fund Balance \$	23,177,907 \$	1,784,481 \$	24,516,844 \$	25,566,097 \$	19,753,623



#### **GENERAL FUND**

## SUMMARY OF REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FISCAL YEARS ENDING 2019 - 2021

		Actual 6/30/19	Adopted Budget 6/30/20	Amended Budget 6/30/20		Projected Actual 6/30/20	Adopted Budget 6/30/21
Revenues							
Local Revenues	\$	83,154,806 \$	94,307,685	\$ 111,063,650	ċ	107,977,751 \$	109,471,351
Property Taxes Specific Ownership Taxes	Ş	11,830,477	11,655,687	12,000,000	Ş	9,342,011	12,158,905
Mill Levy Override		44,545,572	48,351,489	56,755,906		56,031,339	56,755,906
Investment Income		2,537,414	2,200,000	2,900,000		1,850,000	1,450,000
Charges for Services		6,776,213	4,324,935	4,637,935		3,379,906	4,324,580
Miscellaneous		7,455,824	3,730,115	4,331,181		4,856,805	3,850,181
Total Local Revenues		156,300,306	164,569,911	191,688,672		183,437,812	188,010,923
State Revenues							
State Equalization		147,896,140	160,197,784	149,774,216		149,677,068	133,106,356
Special Education		6,544,865	7,246,548	7,832,142		7,932,522	7,832,142
Vocational Education		1,303,750	1,303,749	875,028		875,028	875,028
Transportation Gifted and Talented		2,135,790 304,458	2,047,297 304,458	2,020,380 308,571		2,075,405 308,571	2,020,380 308,571
English Language Proficiency Act		1,650,202	1,650,202	1,655,609		1,655,609	1,655,609
BEST Grant		907,513	750,000	2,006,103	· <b>-</b> ····	2,006,103	-
State On-Behalf Payment to PERA		4,579,695	-	4,700,000		4,700,000	4,700,000
Other State Revenues		1,155,052	814,028	1,975,120		2,001,476	912,005
Total State Revenues		166,477,465	174,314,066			171,231,782	151,410,091
Federal Revenues						"	_
Other Federal Revenues		2,001,184	1,542,989	1,943,538		2,288,780	1,750,000
Build America Bond Rebates		1,428,019	1,428,020	1,432,587		1,432,587	1,432,587
Migrant Grant Pass Through BOCES		5,553	15,000	10,000		3,476	3,500
Total Federal Revenues		3,434,756	2,986,009	3,386,125	. —	3,724,843	3,186,087
Revenue Allocations							
Capital Reserve Fund		(9,831,083)	(7,090,204)			(5,982,541)	(2,611,923)
Risk Management Fund		(4,113,891)	(3,739,370)			(3,739,370)	(4,439,370)
Colorado Preschool Program Fund  Total Revenue Allocations	_	(1,781,264)	(1,859,996)			(2,155,184)	(1,984,527)
Total Revenues	_	(15,726,238) 310,486,289	(12,689,570) 329,180,416	) (11,877,095 354,344,871		(11,877,095) 346,517,342	(9,035,820) 333,571,281
Other Sources		310,486,289	329,180,416	354,344,8/1		340,517,342	333,5/1,281
Other Sources		2,743,210	_	_		11,573	_
Total Revenues and Other Sources		313,229,499	329,180,416	354,344,871	_	346,528,915	333,571,281
Expenditures		175 050 073	100 000 040	100 557 001		100 662 654	200 504 520
Salaries Benefits		175,050,972	196,069,646			188,662,654	200,501,529
Purchased Services		63,144,810 16,559,155	66,448,018 15,072,780	70,967,155 15,905,256		69,691,866 15,806,177	74,978,291 14,994,226
Supplies and Materials		18,438,810	26,446,898	26,548,974		18,016,005	24,833,473
Capital Outlay		5,052,368	1,227,495	3,464,932	· <b>-</b> ·····	2,685,398	490,598
Other		5,120,915	5,795,175	5,790,175		4,949,371	2,544,289
Charter Schools		27,461,393	30,570,099	30,697,249		30,693,232	29,631,584
Total Expenditures		310,828,423	341,630,111	349,930,832		330,504,703	347,973,990
Revenues Less Expenditures		2,401,076	(12,449,695)	4,414,039		16,024,212	(14,402,709)
Transfers in (out)		-	-	(596,060		(596,060)	-
Net Change in Fund Balance		2,401,076	(12,449,695)	3,817,979	_	15,428,152	(14,402,709)
Fund Balance, Beginning		113,932,789	119,562,559	116,333,865		116,333,865	131,762,017
Fund Balance, Ending		116,333,865	107,112,864			131,762,017	117,359,308
Nonspendable - deposits, prepaids		1,680,314	600,000			1,700,000	1,700,000
Restricted for TABOR		10,482,766	10,623,000			10,119,000	10,796,000
Restricted for Federal Contract		3,127,149	3,177,133			2,956,017	2,381,716
Committed for Contingencies		6,988,511	7,082,000	7,279,000	. <b></b>	6,746,000	7,197,000
Committed for BOE Allocations		11,713,574	9,500,000	11,700,000		28,000,000	14,000,000
Assigned for Subsequent Year Expenditures		15,433,572	10,000,000			11,447,451	11,447,451
Assigned for Mill Levy Override		43,730,072	64,346,250			45,227,452	50,083,518
Unassigned Fund Balance, Ending	Ś	23,177,907 <b>116,333,865</b> \$	1,784,481 <b>107,112,864</b>	\$ 120,151,844	Ś	25,566,097 <b>131,762,017</b> \$	19,753,623 <b>117,359,308</b>
· and salarice, Entiting	<u>~</u>	110,000,000	107,112,004	- 120,131,044	Ě	3	117,000,000



#### ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J SCHEDULE OF GENERAL FUND REVENUES FROM LOCAL, STATE, AND FEDERAL SOURCES FISCAL YEARS ENDING 2019 - 2021

Property Taxes		Actual 6/30/19	Adopted Budget 6/30/20	Amended Budget 6/30/20	Projected Actual 6/30/20	Adopted Budget 6/30/21
Property Tames	Local Revenues					
Specific Ownership Taxes         11,830,477         11,635,687         20,000,00         9,342,011         12,18,805           Mill Levo Override         44,545,572         48,351,1489         56,755,905         56,503,1339         56,575,905           Total Taxes         139,530,855         134,314,861         179,815,555         173,351,012         178,380,162           Charges for Services         6,776,213         4,324,935         4,637,935         3,379,906         4,324,580           Renal of Facilities         212,283         225,900         225,500         133,000         130,000           Indirect Cost Revenues         979,435         800,000         975,000         13,000         1,300,000           Cort Contact Revenues         51,147,625         900,000         1,000,000         1	Taxes					
Mill Lew Override         44,545,572         48,314,861         505,5506         50,313,33         50,755,00           Total Taxes         139,30,855         154,314,861         179,819,555         13,00         176,836,10           Other Local         1         2,537,414         2,200,000         2,900,000         1,450,000         4,324,835           Charges for Services         6,776,213         4,324,935         4,637,335         3,379,906         43,348,936           Renal of Facilities         212,083         225,000         225,000         113,000         130,000           Indirect Cost Revenues         979,436         800,000         9,7500         713,086         800,000           Services to Charter Schools         1,147,265         900,000         1,00,000         1,00,8001         1,00,000           Other Local Revenues         5,17,404         1,805,112         2,118         2,932,12         1,83,118         2,932,12         1,803,118         1,800,000         1,00,000         1,00,000         1,00,000         1,00,000         1,00,000         1,00,000         1,00,000         1,00,000         1,00,000         1,00,000         1,00,000         1,00,000         1,00,000         1,00,000         1,00,000         1,00,000         1,00,000         1,00,	Property Taxes	\$ 83,154,806 \$	94,307,685 \$	111,063,650 \$	107,977,751 \$	109,471,351
Other Local         Comment (Comment)         Comment (Comment) <th< td=""><td>Specific Ownership Taxes</td><td>11,830,477</td><td>11,655,687</td><td>12,000,000</td><td>9,342,011</td><td>12,158,905</td></th<>	Specific Ownership Taxes	11,830,477	11,655,687	12,000,000	9,342,011	12,158,905
	Mill Levy Override	44,545,572	48,351,489	56,755,906	56,031,339	56,755,906
Newstment Income	Total Taxes	139,530,855	154,314,861	179,819,556	173,351,101	178,386,162
Rental of Facilities         6,776,213         4,324,935         4,637,935         3,79,906         4,234,580,00           Rental of Facilities         212,083         225,000         225,000         139,000         193,000           Indirect Cost Revenues         979,436         800,000         975,000         1713,086         800,000           Other Local Revenues         5,117,040         1,805,115         2,131,818         2,932,719         1,878,718           Total Other Local         16,769,451         10,255,050         11,869,116         10,086,711         9,624,761           Total Collection         155,300,406         164,569,911         19,688,672         183,471,812         188,009,322           Percent Change         5,29         2,264         183,471,812         183,106,358         2,498           State Equalization         147,896,140         160,197,784         149,774,216         149,677,068         133,106,358           Special Education         6,544,865         7,246,548         7,832,142         7,932,522         7,832,142           Vocational Education         1,033,759         2,047,297         2,003,80         2,075,005         875,028         875,028         875,028         875,028         875,028         875,028         875,028	Other Local					
Rental of Facilities         6,776,213         4,324,935         4,637,935         3,79,906         4,234,580,00           Rental of Facilities         212,083         225,000         225,000         139,000         193,000           Indirect Cost Revenues         979,436         800,000         975,000         1713,086         800,000           Other Local Revenues         5,117,040         1,805,115         2,131,818         2,932,719         1,878,718           Total Other Local         16,769,451         10,255,050         11,869,116         10,086,711         9,624,761           Total Collection         155,300,406         164,569,911         19,688,672         183,471,812         188,009,322           Percent Change         5,29         2,264         183,471,812         183,106,358         2,498           State Equalization         147,896,140         160,197,784         149,774,216         149,677,068         133,106,358           Special Education         6,544,865         7,246,548         7,832,142         7,932,522         7,832,142           Vocational Education         1,033,759         2,047,297         2,003,80         2,075,005         875,028         875,028         875,028         875,028         875,028         875,028         875,028	Investment Income	2,537,414	2,200,000	2,900,000	1,850,000	1,450,000
Rental of Facilites	Charges for Services					
Services to Charter Schools         1,147,265         900,000         1,000,000         1,010,000         1,000,000	•					
Services to Charter Schools         1,147,265         900,000         1,000,000         1,010,000         1,000,000	Indirect Cost Revenues	979,436	800,000	975,000	713,086	800,000
Total Other Local Revenues	Services to Charter Schools	•	•	•	•	
Total Other Local         16,769,451         10,255,050         11,869,116         10,867,11         9,624,761           Total Local Revenues         156,300,306         164,569,911         191,688,677         183,437,812         188,801,0923           Percent Change         5.29 %         2.26 %         17,36 %         2.49 %           State Revenues           State Equalization         147,896,140         160,197,784         149,774,216         149,677,068         133,106,356         5pecial Education         6,544,865         7,246,548         7,832,142         7,932,522         7,932,522         7,832,142         7,932,522 <td>Other Local Revenues</td> <td></td> <td>•</td> <td></td> <td></td> <td></td>	Other Local Revenues		•			
State Revenues						
State Revenues           State Equalization         147,896,140         160,197,784         149,774,216         149,677,068         133,106,356           Special Education         6,544,865         7,246,548         7,832,142         7,932,522         7,832,142           Vocational Education         1,303,799         1,303,749         875,028         875,028         875,028           Transportation         2,135,790         2,047,297         2,020,380         2,075,405         2,020,380           Giffed and Talented         304,458         304,458         308,571         308,571         308,571           English Language Proficiency Act         1,650,020         1,655,009         1,655,609         1,655,609           BEST Grant         907,513         75,000         2,006,103         2,006,103         1,655,609           BEST Grant         907,513         75,000         2,006,103         2,006,103         2,006,103           Other State Revenues         1,155,502         814,028         1,475,000         4,700,000         4,700,000           Percent Change         166,477,465         174,314,066         171,147,169         171,231,782         151,410,091           Pederal Revenues         2,001,184         1,542,898         1,943,538 <th>Total Local Revenues</th> <th>156,300,306</th> <th>164,569,911</th> <th>191,688,672</th> <th>183,437,812</th> <th>188,010,923</th>	Total Local Revenues	156,300,306	164,569,911	191,688,672	183,437,812	188,010,923
State Equalization         147,896,140         160,197,784         149,774,216         149,677,068         133,106,356           Special Education         6,544,865         7,246,548         7,832,142         7,932,522         7,832,142           Vocational Education         1,303,750         1,303,749         875,028         875,028         875,028           Transportation         2,135,790         2,047,297         2,020,380         2,075,405         2,020,380           Gifted and Talented         304,458         304,458         308,571         308,571         308,571           English Language Proficiency Act         1,650,020         1,655,069         1,655,609         1,655,609           BEST Grant         907,513         750,000         2,006,103         2,006,103         -           State On-Behalf Payment to PERA         4,579,695         -         4,700,000	Percent Change		5.29 %	22.64 %	17.36 %	2.49 %
Special Education         6,544,865         7,246,548         7,832,142         7,932,522         7,832,142           Vocational Education         1,303,750         1,303,749         875,028         875,028         875,028           Transportation         2,135,790         2,047,277         2,020,380         2,075,405         2,020,380           Gifted and Talented         304,458         304,458         308,571         308,571         308,571           EBEST Grat         1,650,202         1,650,202         1,655,609         1,655,609         1,655,609           BEST Grat         907,513         750,000         2,006,103         2,006,103         -           State On-Behalf Payment to PERA         4,579,695         -         4,700,000         4,700,000         4,700,000           Other State Revenues         1,155,052         814,028         1,975,120         2,001,476         912,005           Total State Revenues         1,664,77,465         174,314,066         171,147,169         171,231,782         151,410,091           Percent Change         2,001,184         1,542,989         1,943,538         2,288,780         1,750,000           Build America Bond Rebates         1,428,019         1,428,001         1,432,587         1,432,587         1,432,	State Revenues					
Vocational Education         1,303,750         1,303,749         875,028         875,028         875,028           Transportation         2,135,790         2,047,297         2,020,380         2,075,405         2,020,380           Gifted and Talented         304,548         304,458         308,571         308,571         308,571           English Language Proficiency Act         1,650,202         1,655,609         1,655,609         1,655,609           ESET Grant         907,513         750,000         2,006,103         2,006,103         -           State On-Behalf Payment to PERA         4,579,695         -         4,700,000         4,700,000         4,700,000           Other State Revenues         1,155,052         814,028         1,975,120         2,001,476         912,005           Total State Revenues         166,477,465         174,314,066         171,147,169         171,231,782         151,410,091           Percent Change         2,001,184         1,542,989         1,943,538         2,288,780         1,155,052           Migrant Grant Pass Through BOCES         5,553         15,000         1,432,587         1,432,587           Total Federal Revenues         3,434,756         2,986,009         3,386,125         3,724,843         3,186,087	State Equalization	147,896,140	160,197,784	149,774,216	149,677,068	133,106,356
Transportation         2,135,790         2,047,297         2,020,380         2,075,405         2,020,380           Gifted and Talented         304,458         304,458         308,571         308,571         308,571           English Language Proficiency Act         1,650,020         1,655,609         1,655,609         1,655,609           BEST Grant         907,513         750,000         2,006,103         2,006,103         -           State On-Behalf Payment to PERA         4,579,695         -         4,700,000         4,700,000         4,700,000           Other State Revenues         1,155,052         814,028         1,975,120         2,001,476         912,005           Total State Revenues         166,477,465         174,314,066         171,147,169         171,231,782         151,410,091           Percent Change         2,001,184         1,542,989         1,943,538         2,288,780         1,750,000           Build America Bond Rebates         1,428,019         1,428,029         1,432,587         1,432,587         1,432,587           Migrant Grant Pass Through BOCES         5,553         15,500         10,000         3,476         3,500           Total Federal Revenues         3,434,756         2,986,009         3,386,125         3,724,843         3,186,	Special Education	6,544,865	7,246,548	7,832,142	7,932,522	7,832,142
Gifted and Talented English Language Proficiency Act         304,458         304,458         308,571         308,571         308,571           English Language Proficiency Act         1,650,202         1,650,202         1,655,609         1,655,609         1,655,609           BEST Grant         907,513         750,000         2,006,103         2,006,103         300,000         4,700,000	Vocational Education	1,303,750	1,303,749	875,028	875,028	875,028
English Language Proficiency Act         1,650,202         1,650,202         1,655,609         1,655,609         1,655,609           BEST Grant         907,513         750,000         2,006,103         2,006,103         2,006,103           State On-Behalf Payment to PERA         4,579,695         -         4,700,000         4,700,000         4,700,000           Other State Revenues         1,155,052         814,028         1,975,120         2,001,476         912,005           Total State Revenues         166,477,465         174,314,066         171,147,169         172,31,782         151,410,091           Percent change         2,001,184         1,542,989         1,943,538         2,288,780         1,750,000           Build America Bond Rebates         1,428,019         1,428,020         1,432,587	Transportation	2,135,790	2,047,297	2,020,380	2,075,405	2,020,380
BEST Grant         907,513         750,000         2,006,103         2,006,103         -           State On-Behalf Payment to PERA         4,579,695         -         4,700,000         4,700,000         4,700,000           Other State Revenues         1,155,052         814,028         1,975,120         2,001,476         912,005           Total State Revenues         166,477,465         174,314,066         171,147,169         171,231,782         151,410,091           Percent change         2,001,184         1,542,989         1,943,538         2,288,780         1,750,000           Build America Bond Rebates         1,428,019         1,428,020         1,432,587         1,432,587         1,432,587           Migrant Grant Pass Through BOCES         5,553         1,5000         10,000         3,476         3,500           Total Federal Revenues         3,434,756         2,986,009         3,386,125         3,724,843         3,186,087           Percent Change         (13.06)%         (1.42)%         8.45 %         (14.46)%           Total Revenues Before Allocations         326,212,527         341,869,986         366,221,966         358,394,437         342,607,101           Revenue Allocations         (1,31,891)         (3,739,370)         (5,982,541)         (5,982,541) <td>Gifted and Talented</td> <td>304,458</td> <td>304,458</td> <td>308,571</td> <td>308,571</td> <td>308,571</td>	Gifted and Talented	304,458	304,458	308,571	308,571	308,571
State On-Behalf Payment to PERA Other State Revenues         4,579,695 (1,155,052)         4,700,000 (1,975,120)         4,700,000 (2,001,476)         4,700,000 (1,975,120)         4,700,000 (2,001,476)         4,700,000 (1,975,120)         4,700,000 (2,001,476)         4,700,000 (1,975,120)         4,700,000 (2,001,476)         4,700,000 (1,147,165)         1,71,21,765 (1,147,165)         171,231,782 (1,514,10,931)         151,410,091           Federal Revenues           Other Federal Revenues         2,001,184 (1,542,989) (1,943,538) (2,288,780) (1,750,000)         1,750,000           Build America Bond Rebates         1,428,019 (1,428,020) (1,432,587) (1,432,587) (1,432,587)         1,432,587 (1,432,587) (1,432,587) (1,432,587)           Migrant Grant Pass Through BOCES         5,553 (15,000) (10,000) (3,476) (3,744,33) (3,186,087)           Total Federal Revenues         3,3434,756 (1,369,986) (1,300) (1,421)% (3,744,33) (1,446)%         8,859,986 (1,300) (1,421)% (3,749,370) (1,421)% (3,749,370) (	English Language Proficiency Act	1,650,202	1,650,202	1,655,609	1,655,609	1,655,609
Other State Revenues         1,155,052         814,028         1,975,120         2,001,476         912,005           Total State Revenues         166,477,465         174,314,066         171,147,169         171,231,782         151,410,091           Percent change         4.71         2.81         2.88         1,5410,091           Federal Revenues         2.001,184         1,542,989         1,943,538         2,288,780         1,750,000           Build America Bond Rebates         1,428,019         1,428,020         1,432,587         1,432,587         1,432,587           Migrant Grant Pass Through BOCES         5,553         15,000         10,000         3,476         3,500           Percent Change         (13.06)%         (1.42)%         8.45         (14.40)%           Total Revenues Before Allocations         326,212,527         341,869,986         36,221,966         358,394,437         342,607,101           Percent Change         4.80%         12.26%         358,394,437         342,607,101           Revenue Allocations         (9,831,083)         (7,090,204)         (5,982,541)         (5,982,541)         (2,611,923)           Risk Management Fund         (9,131,881)         (3,739,370)         (3,739,370)         (3,739,370)         (4,439,370)	BEST Grant	907,513	750,000	2,006,103	2,006,103	-
Total State Revenues         166,477,465         174,314,066         171,147,169         171,231,782         151,410,091           Percent change         4.71 %         2.81 %         2.86 %         (11.58)%           Federal Revenues           Other Federal Revenues         2,001,184         1,542,989         1,943,538         2,288,780         1,750,000           Build America Bond Rebates         1,428,019         1,428,020         1,432,587         1,432,587         1,432,587           Migrant Grant Pass Through BOCES         5,553         15,000         10,000         3,476         3,500           Total Federal Revenues         3,434,756         2,986,009         3,386,125         3,724,843         3,186,087           Percent Change         (13.06)%         (1,42)%         8,45 %         (14.46)%           Total Revenues Before Allocations         326,212,527         341,869,986         366,221,966         358,394,437         342,607,101           Percent Change         4.80 %         12.26 %         9.87 %         (4.41)%           Revenue Allocations         (9,831,083)         (7,090,204)         (5,982,541)         (5,982,541)         (2,611,923)           Risk Management Fund         (9,831,083)         (7,090,204)         (5,982,541)	State On-Behalf Payment to PERA	4,579,695	-	4,700,000	4,700,000	4,700,000
Percent change         4.71 %         2.81 %         2.86 %         (11.58)%           Federal Revenues         Chher Federal Revenues         2,001,184         1,542,989         1,943,538         2,288,780         1,750,000           Build America Bond Rebates         1,428,019         1,428,020         1,432,587         1,432,587         1,432,587           Migrant Grant Pass Through BOCES         5,553         15,000         10,000         3,476         3,500           Total Federal Revenues         3,434,756         2,986,009         3,386,125         3,724,843         3,186,087           Percent Change         (13.06)%         (1.42)%         8.45 %         (14.46)%           Total Revenues Before Allocations         326,212,527         341,869,986         366,221,966         358,394,437         342,607,101           Percent Change         4.80 %         12.26 %         9.87 %         (4.41)%           Revenue Allocations         (9,831,083)         (7,090,204)         (5,982,541)         (5,982,541)         (2,611,923)           Risk Management Fund         (4,113,891)         (3,739,370)         (3,739,370)         (3,739,370)         (3,439,370)           Colorado Preschool Program Fund         (1,781,264)         (1,859,996)         (2,155,184)         (2,155,184) </td <td>Other State Revenues</td> <td>1,155,052</td> <td>814,028</td> <td>1,975,120</td> <td>2,001,476</td> <td>912,005</td>	Other State Revenues	1,155,052	814,028	1,975,120	2,001,476	912,005
Federal Revenues           Other Federal Revenues         2,001,184         1,542,989         1,943,538         2,288,780         1,750,000           Build America Bond Rebates         1,428,019         1,428,020         1,432,587         1,432,587         1,432,587           Migrant Grant Pass Through BOCES         5,553         15,000         10,000         3,476         3,500           Total Federal Revenues         3,434,756         2,986,009         3,386,125         3,724,843         3,186,087           Percent Change         (13.06)%         (1.42)%         8.45 %         (14.46)%           Total Revenues Before Allocations         326,212,527         341,869,986         366,221,966         358,394,437         342,607,101           Percent Change         4.80 %         12.26 %         9.87 %         (4.41)%           Revenue Allocations         4.80 %         12.26 %         9.87 %         (4.41)           Risk Management Fund         (9,831,083)         (7,090,204)         (5,982,541)         (5,982,541)         (2,611,923)           Risk Management Fund         (4,113,891)         (3,739,370)         (3,739,370)         (3,739,370)         (4,439,370)           Colorado Preschool Program Fund         (1,781,264)         (1,859,996)         (2,155	Total State Revenues	166,477,465	174,314,066	171,147,169	171,231,782	151,410,091
Other Federal Revenues         2,001,184         1,542,989         1,943,538         2,288,780         1,750,000           Build America Bond Rebates         1,428,019         1,428,020         1,432,587         1,432,587         1,432,587           Migrant Grant Pass Through BOCES         5,553         15,000         10,000         3,476         3,500           Total Federal Revenues         3,434,756         2,986,009         3,386,125         3,724,843         3,186,087           Percent Change         (13.06)%         (1.42)%         8.45 %         (14.46)%           Total Revenues Before Allocations         326,212,527         341,869,986         366,221,966         358,394,437         342,607,101           Percent Change         4.80 %         12.26 %         9.87 %         (4.41)%           Revenue Allocations         4.80 %         12.26 %         9.87 %         (4.41)%           Risk Management Fund         (9,831,083)         (7,090,204)         (5,982,541)         (5,982,541)         (2,611,923)           Risk Management Fund         (4,113,891)         (3,739,370)         (3,739,370)         (3,739,370)         (3,739,370)         (4,439,370)           Colorado Preschool Program Fund         (1,781,264)         (1,859,996)         (2,155,184)         (2,155,184)<	Percent change		4.71 %	2.81 %	2.86 %	(11.58)%
Build America Bond Rebates         1,428,019         1,428,020         1,432,587         1,432,587         1,432,587           Migrant Grant Pass Through BOCES         5,553         15,000         10,000         3,476         3,500           Total Federal Revenues         3,434,756         2,986,009         3,386,125         3,724,843         3,186,087           Percent Change         (13.06)%         (1.42)%         8.45 %         (14.46)%           Total Revenues Before Allocations         326,212,527         341,869,986         366,221,966         358,394,437         342,607,101           Percent Change         4.80 %         12.26 %         9.87 %         (4.41)%           Revenue Allocations         Capital Reserve Fund         (9,831,083)         (7,090,204)         (5,982,541)         (5,982,541)         (2,611,923)           Risk Management Fund         (4,113,891)         (3,739,370)         (3,739,370)         (3,739,370)         (4,439,370)           Colorado Preschool Program Fund         (1,781,264)         (1,859,996)         (2,155,184)         (2,155,184)         (1,984,527)           Total Revenue Allocations         (15,726,238)         (12,689,570)         (11,877,095)         (11,877,095)         (9,035,820)           Total General Fund Revenues         310,486,289	Federal Revenues					
Migrant Grant Pass Through BOCES         5,553         15,000         10,000         3,476         3,500           Total Federal Revenues         3,434,756         2,986,009         3,386,125         3,724,843         3,186,087           Percent Change         (13.06)%         (1.42)%         8.45 %         (14.46)%           Total Revenues Before Allocations         326,212,527         341,869,986         366,221,966         358,394,437         342,607,101           Revenue Allocations         4.80 %         12.26 %         9.87 %         (4.41)%           Revenue Allocations         4.80 %         12.26 %         9.87 %         (4.41)%           Risk Management Fund         (9,831,083)         (7,090,204)         (5,982,541)         (5,982,541)         (2,611,923)           Colorado Preschool Program Fund         (4,113,891)         (3,739,370)         (3,739,370)         (3,739,370)         (4,439,370)           Total Revenue Allocations         (15,726,238)         (12,689,570)         (11,877,095)         (11,877,095)         (9,035,820)           Total General Fund Revenues         310,486,289         329,180,416         354,344,871         346,517,342         333,571,281           Other Sources         2,743,210         -         -         11,573         - </td <td>Other Federal Revenues</td> <td>2,001,184</td> <td>1,542,989</td> <td>1,943,538</td> <td>2,288,780</td> <td>1,750,000</td>	Other Federal Revenues	2,001,184	1,542,989	1,943,538	2,288,780	1,750,000
Total Federal Revenues         3,434,756         2,986,009         3,386,125         3,724,843         3,186,087           Percent Change         (13.06)%         (1.42)%         8.45 %         (14.46)%           Total Revenues Before Allocations         326,212,527         341,869,986         366,221,966         358,394,437         342,607,101           Percent Change         4.80 %         12.26 %         9.87 %         (4.41)%           Revenue Allocations         Capital Reserve Fund         (9,831,083)         (7,090,204)         (5,982,541)         (5,982,541)         (2,611,923)           Risk Management Fund         (4,113,891)         (3,739,370)         (3,739,370)         (3,739,370)         (3,739,370)         (4,439,370)           Colorado Preschool Program Fund         (1,781,264)         (1,859,996)         (2,155,184)         (2,155,184)         (1,984,527)           Total Revenue Allocations         (15,726,238)         (12,689,570)         (11,877,095)         (11,877,095)         (9,035,820)           Total General Fund Revenues         310,486,289         329,180,416         354,344,871         346,517,342         333,571,281           Other Sources         2,743,210         -         -         11,573         -           Total General Fund Revenues and Other Sources	Build America Bond Rebates	1,428,019	1,428,020	1,432,587	1,432,587	1,432,587
Percent Change         (13.06)%         (1.42)%         8.45 %         (14.46)%           Total Revenues Before Allocations         326,212,527         341,869,986         366,221,966         358,394,437         342,607,101           Percent Change         4.80 %         12.26 %         9.87 %         (4.41)%           Revenue Allocations         Capital Reserve Fund         (9,831,083)         (7,090,204)         (5,982,541)         (5,982,541)         (2,611,923)           Risk Management Fund         (4,113,891)         (3,739,370)         (3,739,370)         (3,739,370)         (4,439,370)           Colorado Preschool Program Fund         (1,781,264)         (1,859,996)         (2,155,184)         (2,155,184)         (1,984,527)           Total Revenue Allocations         (15,726,238)         (12,689,570)         (11,877,095)         (11,877,095)         (9,035,820)           Total General Fund Revenues         310,486,289         329,180,416         354,344,871         346,517,342         333,571,281           Other Sources         2,743,210         -         -         11,573         -           Total General Fund Revenues and Other Sources         313,229,499         329,180,416         354,344,871         346,528,915         333,571,281	Migrant Grant Pass Through BOCES	5,553	15,000	10,000	3,476	3,500
Total Revenues Before Allocations         326,212,527         341,869,986         366,221,966         358,394,437         342,607,101           Percent Change         4.80 %         12.26 %         9.87 %         (4.41)%           Revenue Allocations           Capital Reserve Fund         (9,831,083)         (7,090,204)         (5,982,541)         (5,982,541)         (2,611,923)           Risk Management Fund         (4,113,891)         (3,739,370)         (3,739,370)         (3,739,370)         (4,439,370)           Colorado Preschool Program Fund         (1,781,264)         (1,859,996)         (2,155,184)         (2,155,184)         (1,984,527)           Total Revenue Allocations         (15,726,238)         (12,689,570)         (11,877,095)         (11,877,095)         (9,035,820)           Total General Fund Revenues         310,486,289         329,180,416         354,344,871         346,517,342         333,571,281           Percent Change         6.02 %         14.13 %         11.60 %         (3.74)%           Other Sources         2,743,210         -         -         11,573         -           Total General Fund Revenues and Other Sources         313,229,499         329,180,416         \$354,344,871         \$346,528,915         \$333,571,281	Total Federal Revenues	3,434,756	2,986,009	3,386,125	3,724,843	3,186,087
Revenue Allocations         4.80 %         12.26 %         9.87 %         (4.41)%           Revenue Allocations         Capital Reserve Fund         (9,831,083)         (7,090,204)         (5,982,541)         (5,982,541)         (2,611,923)           Risk Management Fund         (4,113,891)         (3,739,370)         (3,739,370)         (3,739,370)         (4,439,370)           Colorado Preschool Program Fund         (1,781,264)         (1,859,996)         (2,155,184)         (2,155,184)         (1,984,527)           Total Revenue Allocations         (15,726,238)         (12,689,570)         (11,877,095)         (11,877,095)         (9,035,820)           Total General Fund Revenues         310,486,289         329,180,416         354,344,871         346,517,342         333,571,281           Percent Change         6.02 %         14.13 %         11.60 %         (3.74)%           Other Sources         2,743,210         -         -         11,573         -           Total General Fund Revenues and Other Sources         \$ 313,229,499         \$ 329,180,416         \$ 354,344,871         \$ 346,528,915         \$ 333,571,281	Percent Change		(13.06)%	(1.42)%	8.45 %	(14.46)%
Revenue Allocations           Capital Reserve Fund         (9,831,083)         (7,090,204)         (5,982,541)         (5,982,541)         (2,611,923)           Risk Management Fund         (4,113,891)         (3,739,370)         (3,739,370)         (3,739,370)         (4,439,370)           Colorado Preschool Program Fund         (1,781,264)         (1,859,996)         (2,155,184)         (2,155,184)         (1,984,527)           Total Revenue Allocations         (15,726,238)         (12,689,570)         (11,877,095)         (11,877,095)         (9,035,820)           Total General Fund Revenues         310,486,289         329,180,416         354,344,871         346,517,342         333,571,281           Percent Change         6.02 %         14.13 %         11.60 %         (3.74)%           Other Sources         2,743,210         -         -         11,573         -           Total General Fund Revenues and Other Sources         \$ 313,229,499         \$ 329,180,416         \$ 354,344,871         \$ 346,528,915         \$ 333,571,281	Total Revenues Before Allocations	326,212,527	341,869,986	366,221,966	358,394,437	342,607,101
Capital Reserve Fund       (9,831,083)       (7,090,204)       (5,982,541)       (5,982,541)       (2,611,923)         Risk Management Fund       (4,113,891)       (3,739,370)       (3,739,370)       (3,739,370)       (4,439,370)         Colorado Preschool Program Fund       (1,781,264)       (1,859,996)       (2,155,184)       (2,155,184)       (1,984,527)         Total Revenue Allocations       (15,726,238)       (12,689,570)       (11,877,095)       (11,877,095)       (9,035,820)         Total General Fund Revenues       310,486,289       329,180,416       354,344,871       346,517,342       333,571,281         Percent Change       6.02 %       14.13 %       11.60 %       (3.74)%         Other Sources       2,743,210       -       -       11,573       -         Total General Fund Revenues and Other Sources       \$ 313,229,499       \$ 329,180,416       \$ 354,344,871       \$ 346,528,915       \$ 333,571,281	Percent Change		4.80 %	12.26 %	9.87 %	(4.41)%
Risk Management Fund       (4,113,891)       (3,739,370)       (3,739,370)       (3,739,370)       (4,439,370)         Colorado Preschool Program Fund       (1,781,264)       (1,859,996)       (2,155,184)       (2,155,184)       (1,984,527)         Total Revenue Allocations       (15,726,238)       (12,689,570)       (11,877,095)       (11,877,095)       (9,035,820)         Total General Fund Revenues       310,486,289       329,180,416       354,344,871       346,517,342       333,571,281         Percent Change       6.02 %       14.13 %       11.60 %       (3.74)%         Other Sources       2,743,210       -       -       11,573       -         Total General Fund Revenues and Other Sources       \$ 313,229,499       \$ 329,180,416       \$ 354,344,871       \$ 346,528,915       \$ 333,571,281	Revenue Allocations					
Colorado Preschool Program Fund         (1,781,264)         (1,859,996)         (2,155,184)         (2,155,184)         (1,984,527)           Total Revenue Allocations         (15,726,238)         (12,689,570)         (11,877,095)         (11,877,095)         (9,035,820)           Total General Fund Revenues         310,486,289         329,180,416         354,344,871         346,517,342         333,571,281           Percent Change         6.02 %         14.13 %         11.60 %         (3.74)%           Other Sources         2,743,210         -         -         11,573         -           Total General Fund Revenues and Other Sources         313,229,499         329,180,416         354,344,871         346,528,915         333,571,281	Capital Reserve Fund	(9,831,083)	(7,090,204)	(5,982,541)	(5,982,541)	(2,611,923)
Colorado Preschool Program Fund         (1,781,264)         (1,859,996)         (2,155,184)         (2,155,184)         (1,984,527)           Total Revenue Allocations         (15,726,238)         (12,689,570)         (11,877,095)         (11,877,095)         (9,035,820)           Total General Fund Revenues         310,486,289         329,180,416         354,344,871         346,517,342         333,571,281           Percent Change         6.02 %         14.13 %         11.60 %         (3.74)%           Other Sources         2,743,210         -         -         11,573         -           Total General Fund Revenues and Other Sources         313,229,499         329,180,416         354,344,871         346,528,915         333,571,281	Risk Management Fund	(4,113,891)	(3,739,370)	(3,739,370)	(3,739,370)	(4,439,370)
Total Revenue Allocations         (15,726,238)         (12,689,570)         (11,877,095)         (11,877,095)         (9,035,820)           Total General Fund Revenues         310,486,289         329,180,416         354,344,871         346,517,342         333,571,281           Percent Change         6.02 %         14.13 %         11.60 %         (3.74)%           Other Sources         2,743,210         -         -         11,573         -           Total General Fund Revenues and Other Sources         \$ 313,229,499         \$ 329,180,416         \$ 354,344,871         \$ 346,528,915         \$ 333,571,281						
Total General Fund Revenues         310,486,289         329,180,416         354,344,871         346,517,342         333,571,281           Percent Change         6.02 %         14.13 %         11.60 %         (3.74)%           Other Sources         2,743,210         -         -         11,573         -           Total General Fund Revenues and Other Sources         \$ 313,229,499         \$ 329,180,416         \$ 354,344,871         \$ 346,528,915         \$ 333,571,281	Total Revenue Allocations	(15,726,238)	(12,689,570)	(11,877,095)		
Percent Change         6.02 %         14.13 %         11.60 %         (3.74)%           Other Sources         2,743,210         -         -         11,573         -           Total General Fund Revenues and Other Sources         \$ 313,229,499         \$ 329,180,416         \$ 354,344,871         \$ 346,528,915         \$ 333,571,281	Total General Fund Revenues					
Other Sources         2,743,210         -         11,573         -           Total General Fund Revenues and Other Sources         \$ 313,229,499         \$ 329,180,416         \$ 354,344,871         \$ 346,528,915         \$ 333,571,281						
Total General Fund Revenues and Other Sources \$ 313,229,499	<u> </u>	2,743.210	-			-
			329,180,416 \$	354,344,871 \$		333,571,281
	Percent Change		5.09 %	13.13 %	10.63 %	(3.74)%

<sup>\*</sup>FY 20 Adopted, Amended and Projected Actual percentages are in comparison to FY 19.

FY 21 Adopted percentages are in comparison to FY 20 Projected Actuals.



# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J GENERAL FUND ADOPTED BUDGET EXPENDITURES BY ACTIVITY AND OBJECT FISCAL YEAR ENDING JUNE 30, 2021

ltem	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
Direct instruction					-			
Regular Instruction								
Preschool	\$ 4,684,960		\$ -	\$ 632,120		\$ -	\$ 264,000	
Elementary School	41,999,618	14,839,403	-	447,620	8,500	-	-	57,295,141
Middle School	21,162,872	7,423,791	- 240 422	227,567		·····	-	28,814,230
High School	29,123,383	10,423,026	318,133	2,897,784	9,200	-	-	42,771,526
Gifted And Talented	530,088	150,868	493	4,000	2,000	-	- 06 414	687,449
Integrated Education	6,363,157	1,384,111	1,214,600	4,409,391	209,650	·····	96,414	13,677,323
General Instructional Media Activities and Athletics	2,128,655 2,955,522	907,295 655,138	245,000	151,396 33,704	- 5,856	-	-	3,187,346 3,895,220
Other Regular Instruction	2,456,118	3,821,593	243,000	339,374	5,650	-	-	6,617,085
S	109,538,720		1,778,226		235,206		360,414	
Total Regular Instruction	109,538,720	41,515,246	1,778,220	9,142,956	235,206		360,414	164,436,421
Special Education								
General	14,053,073	5,755,903	2,299,975	104,071	10,000	_	-	22,223,022
Hearing and Vision	248,750	86,962	-	-	-	_	-	335,712
Speech Language	2,465,828	848,183	-	-	-	-	-	3,314,011
Total Special Education	16,767,651	6,691,048	2,299,975	104,071	10,000	-	-	25,872,745
Total Direct instruction	128,172,024	48,206,294	4,078,201	9,247,027	245,206		360,414	190,309,166
Indirect Instruction Pupil Support Services								
Student Support Services	1,051,268	319,291	-	27,894	11,000	-	-	1,409,453
Attendance and Social Work Services	3,179,058	1,250,031	600,365	34,500	17,400	-	-	5,081,354
Guidance Services	6,217,361	2,083,653	15,000	31,742	25,000	-	-	8,372,756
Health Services	3,133,770	1,214,350	1,000	12,700	2,000	-	-	4,363,820
Psychological Services	1,774,895	613,281	-	-	-	-	-	2,388,176
Audiology Services	182,600	55,895	-	-	-	-	-	238,495
Other Services	122,418	66,514		65,100				254,032
Total Pupil Support Services	15,661,370	5,603,015	616,365	171,936	55,400			22,108,086
Instructional Staff Support								
Curriculum Development	4,574,129	1,390,159	1,341,170	779,330	36,583	-	-	8,121,371
Instructional Staff Training	469,297	98,959	414,398	70,148	6,400	-	-	1,059,202
Other Instructional Staff Services	2,772,620	856,979	61,950	118,615	305,921	-	-	4,116,085
Educational Media	742,958	254,169	7,000	170,720	2,800			1,177,647
Total Instructional Staff Support	8,559,004	2,600,266	1,824,518	1,138,813	351,704		<del>-                                    </del>	14,474,305
School Administration								
Office of the Principal	17,353,941	6,013,114	145,550	1,078,866	31,190			24,622,661
Total Indirect Instruction	41,574,315	14,216,395	2,586,433	2,389,615	438,294		<del></del>	61,205,052
General Administration								
Board of Education & Executive Administration	1,143,004	734,541	1,269,854	236,899	73,160			3,457,458
Total General Administration	1,143,004	734,541	1,269,854	236,899	73,160	-	-	3,457,458
Fiscal Services								
Fiscal Services	1,777,304	561,245	652,800	35,600	516,000	-	-	3,542,949
Printing/Purchasing/Warehouse	956,499	337,034	219,000	42,710	11,490	_	7,184	1,573,917
Total Fiscal Services	2,733,803	898,279	871,800	78,310	527,490		7,184	5,116,866
Operations and Maintenance								
Administration	210,051	61,792	124,900	40,000	47,000	-	-	483,743
Utilities	-	-	2,790,584	4,409,200	-	-	-	7,199,784
Care and Upkeep of Buildings	10,843,194	4,209,937	834,272	1,147,000	27,800	-	98,000	17,160,203
Care and Upkeep of Grounds	1,266,403	445,571	188,000	295,800	1,000	-	25,000	2,221,774
Other Operations and Maintenance	165,000	38,055	70,100	207,941	7,000	-	-	488,096
Security Services	22,947	10,784	150,000	125,809				309,540
Total Operations and Maintenance	12,507,595	4,766,139	4,157,856	6,225,750	82,800		123,000	27,863,140

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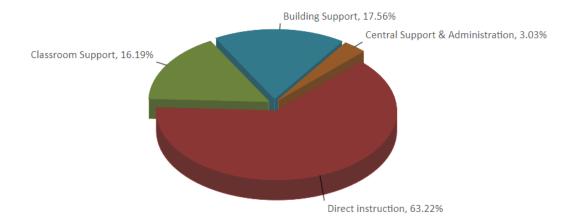


#### GENERAL FUND ADOPTED BUDGET EXPENDITURES BY ACTIVITY AND OBJECT FISCAL YEAR ENDING JUNE 30, 2021 (CONTINUED FROM PREVIOUS PAGE)

ltem	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
Transportation	Salaries	belletits	Services	iviateriais	Expenses	SCHOOLS	Capital Outlay	Total
Administration	325,957	107,415	1,000	130,000	3,000		_	567,372
Vehicle Operations	4,918,346	2,152,128	420,630	700,000	-	_	_	8,191,104
Vehicle Services and Maintenance	1,151,297	415,346	47,000	350,000	_	_	_	1,963,643
Other Transportation Expenses	620,188	231,505	29,000	10,100	_	_	_	890,793
Total Transportation	7,015,788	2,906,394	497,630	1,190,100	3.000	-		11,612,912
	7,020,700	_,500,05 .	.57,000	1,130,100	3,000			11,011,011
Central Services								
Assessment and Evaluation	573,395	185,352	91,724	68,100	5,800	-	-	924,371
Unemployment Insurance	-	-	300,000	-	-	-	-	300,000
Planning Services	264,850	83,516	11,558	4,500	1,500	-	-	365,924
Communication Services	683,024	197,684	146,170	51,500	11,100	-	-	1,089,478
Human Resources	1,644,578	529,127	322,500	146,500	12,000	-	-	2,654,705
Technology Services	3,985,153	1,335,458	465,500	5,190,172	500	-	-	10,976,783
Other Support Services	190,000	919,112	55,000		-	-		1,164,112
Total Central Services	7,341,000	3,250,249	1,392,452	5,460,772	30,900	-	-	17,475,373
<b>Total Support Services</b>	72,315,505	26,771,997	10,776,025	15,581,446	1,155,644	-	130,184	126,730,801
Community Services	14,000	-	140,000	5,000	1,143,439	-	-	1,302,439
Charter Schools								
Aspen Ridge Academy	-	-	-	-	-	4,191,821	-	4,191,821
Carbon Valley Academy	-	-	-	-	-	1,815,271	-	1,815,271
Flagstaff Academy, Inc.	-	-	-	-	-	8,350,385	-	8,350,385
Imagine Charter School at Firestone	-	-	-	-	-	5,858,639	-	5,858,639
St. Vrain Community Montessori	-	-	-	-	-	2,347,044	-	2,347,044
Twin Peak Charter Academy	-	-	-	-	-	7,068,424	-	7,068,424
Total Charter Schools	-	-	-		-	29,631,584	-	29,631,584
Total General Fund Expenditures	\$ 200,501,529	\$ 74,978,291	\$ 14,994,226	\$ 24,833,473	\$ 2,544,289	\$ 29,631,584	\$ 490,598	\$ 347,973,990



GENERAL FUND ADOPTED BUDGET EXPENDITURE ANALYSIS BY ACTIVITY FISCAL YEAR ENDING JUNE 30, 2021

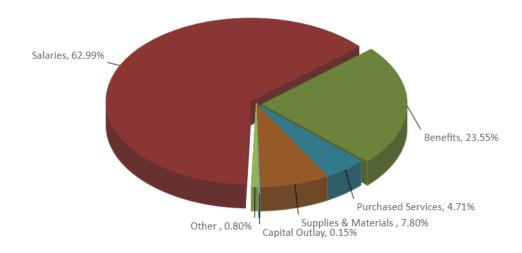


Total Instructional Service 79.41%

	Adopted Budget	
Summary of General Fund Expenses by Activity	June 30, 2021	%
Direct Instruction		
(Inc Guidance, Edu Media & Std Support)	\$ 201,269,022	63.22 %
Classroom Support	51,547,635	16.19
Building Support		
Transportation	11,612,912	
Operations/Maintenance/Custodial	27,863,140	
Printing/Purchasing/Warehouse	1,573,917	
Communication Services	1,089,478	
Technology Services	10,976,783	
Assessment/Planning/Risk Management	2,754,407	
Total Building Support	55,870,637	17.56
Central Support & Administration		
Human Resources	2,654,705	
Finance/Payroll/Budgeting	3,542,949	
Superintendent's Office/General Administration	3,457,458	
Total Central Support and Administration	9,655,112	3.03
Sub-Total	318,342,406	100.00 %
Charter Schools	29,631,584	<del></del>
Total	\$ 347,973,990	



GENERAL FUND ADOPTED BUDGET EXPENDITURE ANALYSIS BY OBJECT FISCAL YEAR ENDING JUNE 30, 2021



Total Salaries and Benefits 86.54%

Summary of General Fund Expenses by	Ac	lopted Budget	
Object		une 30, 2021	%
Salaries	\$	200,501,529	62.99 %
Benefits		74,978,291	23.55
Purchased Services		14,994,226	4.71
Supplies & Materials		24,833,473	7.80
Other		2,544,289	0.80
Capital Outlay		490,598	0.15
Sub-Total		318,342,406	100.00 %
Charter Schools		29,631,584	_
Total	\$	347,973,990	



#### **GENERAL FUND**

## INSTRUCTIONAL MATERIALS AND SUPPLIES FISCAL YEARS ENDING 2019 - 2021

	A aku a l			Adopted		Amended		Projected		Adopted
Description		Actual 6/30/19		Budget 6/30/20		Budget 6/30/20		Actual 6/30/20		Budget 6/30/21
Program Codes 0010 - 2099		-,,	_	5, 55, 25	_	-,,	_	3, 33, 23	_	3, 3 3, ==
Repairs and Maintenance	\$	133,523	\$	170,500	\$	200,500	\$	161,605	\$	168,500
Rentals		9,125		-		-		2,159		-
Printing, Binding and Duplicating		9,176		4,300		4,300		21,014		2,300
Travel, Registration and Enterance		149,255		32,633		42,633		84,723		47,126
Supplies		3,073,316		5,264,854		6,492,768		3,308,583		6,477,661
Books and Periodicals		2,663,897		4,005,954		4,005,954		1,658,967	<b></b>	2,769,366
Equipment		2,769,986		354,495		1,611,932		4,333,863		1,095,357
Internal Transportation Charges		203,698		214,356		214,356		64,140		228,006
Other Internal Charges		21,461		12,500		12,500		7,192		15,000
Total Expenditures	\$	9,033,437	\$	10,059,592	\$	12,584,943	\$	9,642,246	\$	10,803,316
Required Allocation										
Funded Pupil Count (Excluding Charters)		27,299.1		28,059.0		28,265.9		28,265.9		28,244.2
Rate per Student	\$	228	\$	238	\$	239	\$	239	\$	226
Current Year Allocation		6,224,195		6,678,042		6,755,550		6,755,550		6,383,189
Carryover from Prior Year		-		-		-		-		-
<b>Total Required Allocation</b>	\$ 6,224		\$	\$ 6,678,042		6,755,550	\$	6,755,550		6,383,189
Carryover to Subsequent Year		-		-		-	\$	-	_	-
								•		



#### ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J 2008 AND 2012 MILL LEVY OVERRIDE SUMMARY\* FISCAL YEARS ENDING 2019 - 2021

Description	Actual 6/30/19	Adopted Budget 6/30/20	Amended Budget 6/30/20	Projected Actual 6/30/20	Adopted Budget 6/30/21
Mill Levy Override Revenues	\$ 44,545,572	\$ 48,351,489	\$ 56,755,906	\$ 56,031,339	\$ 56,755,906
Mill Levy Override Expenditures					
Advanced Placement Programs	200,000	193,940	216,064	216,064	143,000
Focus School Allocations	2,000,981	1,984,541	2,068,041	2,343,141	2,400,301
Operations and Maintenance	1,874,578	1,026,000	3,026,000	3,043,500	3,096,000
Preschool Programs	1,007,579	1,150,000	1,800,000	1,797,955	1,155,050
Reduce Class Sizes	8,416,180	8,416,180	9,146,180	9,185,000	9,350,000
Safety and Security	 2,200,000	 750,000	 2,200,000	 2,200,000	 2,220,000
STEM Programming	2,300,000	300,000	2,300,000	2,367,500	2,522,604
Teacher/Staff Compensation	15,350,000	10,350,000	12,620,000	14,620,000	14,330,000
Technology	9,712,873	8,585,000	11,285,000	11,328,225	11,379,750
Charter School Allocations	 4,354,691	 4,572,426	 5,286,693	 5,227,855	5,303,135
Total Mill Levy Override Expenditures	47,416,882	37,328,087	49,947,978	52,329,240	51,899,840
<b>Change in MLO Fund Balance Assignment</b>	(2,871,310)	11,023,402	6,807,928	3,702,099	4,856,066
Beginning MLO Fund Balance Assignment	44,396,663	53,322,848	43,730,072	41,525,353	45,227,452
<b>Ending MLO Fund Balance Assignment</b>	\$ 41,525,353	\$ 64,346,250	\$ 50,538,000	\$ 45,227,452	\$ 50,083,518

<sup>\*</sup>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 2012 - 2021

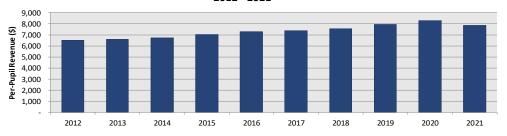
Local Property Tax Specific Ownership Tax State Equalization Total Program Funding Funded Pupil Count Per-Pupil Revenue

2012	 2013	_	2014		2015		2016		2017	_	2018	_	2019	_	2020	_	2021
58,451,393	\$ 60,902,524	\$	60,496,735	\$	59,712,081	\$	72,693,957	\$	74,653,111	\$	80,732,969	\$	85,984,071	\$	104,386,600	\$	107,152,145
3,125,544	3,127,653		3,354,034		3,882,507		3,887,950		3,756,272		4,488,357		5,189,596		5,296,836		5,455,741
103,816,214	 108,361,241	_	119,163,453		133,605,666		133,240,934		138,009,845	_	139,771,356	_	147,820,482	_	149,774,025	_	132,729,514
165,393,151	172,391,418		183,014,222	Ξ	197,200,254	Ξ	209,822,841	Ξ	216,419,228	Ξ	224,992,682	Ξ	238,994,149	Ξ	259,457,461	Ξ	245,337,400
25,493.3	26,120.2		27,207.8	Ξ	28,011.8	Ξ	28,740.5	Ξ	29,373.5	Ξ	29,821.6	Ξ	30,188.5	Ξ	31,300.8	Ξ	31,325.2
6,487.71	\$ 6,599.93	\$	6,726.54	\$	7,039.90	\$	7,300.60	\$	7,367.84	\$	7,544.62	\$	7,916.73	\$	8,289.16	\$	7,831.95

### St. Vrain Valley Schools Total Program Funding 2012 - 2021



#### St. Vrain Valley Schools Total Program Per-Pupil Revenue 2012 - 2021



<sup>\*</sup> 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, including the increased funding for all-day kindergarten, multiplied by the funded pupil count of the charter schools. The per pupil revenue for FY21 is \$7,831.95. 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 FY21 is 3,081.0, an increase of 46.0 compared to FY20, resulting in a total budgeted charter school allocation of \$29,631,584 as follows:

# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J GENERAL FUND ADOPTED BUDGET SUMMARY OF CHARTER SCHOOL ALLOCATIONS FISCAL YEAR ENDING JUNE 30, 2021

Charter Schools Allocation		spen Ridge reparatory School		irbon Valley Academy		Flagstaff Academy		Imagine Charter School	C	St. Vrain ommunity Montessori School	-	win Peaks Charter Academy		Total
Funded Pupil Count	_	436.0	_	188.0	_	869.0	_	610.0	_	244.0	_	734.0	_	3,081.0
Total Program Allocation	\$	3,419,975	\$	1,474,668	\$	6,816,419	\$	4,784,828	\$	1,913,931	\$	5,757,481	\$	24,167,302
Mill Levy Override Allocation		750,460		323,593		1,495,756		1,049,955		419,982		1,263,389		5,303,135
ELPA Allocation*		9,423		7,249		19,209		5,799		3,262		30,083		75,025
Read Act Allocation		7,372		7,372		9,312		10,864		7,372		6,596		48,888
Gifted and Talented Allocation		4,295		1,852		8,560		6,009		2,404		7,230		30,350
Additional At-Risk Allocation		296		537		1,129		1,184		93		3,645		6,884
Total	\$	4,191,821	\$	1,815,271	\$	8,350,385	\$	5,858,639	\$	2,347,044	\$	7,068,424	\$	29,631,584

<sup>\*</sup> ELPA stands for English Language Proficiency Act



#### **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, 2021.



## ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J RISK MANAGEMENT FUND FISCAL YEARS ENDING 2019 - 2021

	Actual 6/30/19	Adopted Budget 6/30/20	Amended Budget 6/30/20	Projected Actual 6/30/20	Adopted Budget 6/30/21
Revenues		-			_
Local Revenues					
Investment Income	\$ 135,578	\$ 125,000	\$ 146,000	\$ 120,000	\$ 73,000
Miscellaneous	113,691	25,000	50,000	50,000	50,000
Total Local Revenues	249,269	150,000	196,000	170,000	123,000
State Revenues					
State Equalization	4,113,891	3,739,370	3,739,370	3,739,370	4,439,370
Total Revenues	4,363,160	3,889,370	3,935,370	3,909,370	4,562,370
Expenditures					
Salaries	278,216	331,210	330,721	315,721	312,483
Benefits	86,784	104,275	104,719	102,594	100,052
Purchased Services	1,900,584	3,638,700	3,638,700	2,984,833	4,257,950
Supplies and Materials	68,341	132,685	132,685	147,662	167,500
Claims Paid	876,461	1,632,000	1,632,000	700,000	1,582,000
Other	4,851	50,500	50,500	32,929	95,000
Total Expenditures	3,215,237	5,889,370	5,889,325	4,283,739	6,514,985
Excess of Revenues Over		-			_
(Under) Expenditures	1,147,923	(2,000,000)	(1,953,955)	(374,369)	(1,952,615)
Fund Balance, Beginning Fund Balance, Ending	5,966,417	6,626,242	7,114,340	7,114,340	6,739,971
Committed	7,114,340	4,626,242	5,160,385	6,739,971	4,787,356
Fund Balance, Ending	\$ 7,114,340	\$ 4,626,242	\$ 5,160,385	\$ 6,739,971	\$ 4,787,356



#### **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 risk factors in their family, including low income or substance abuse. 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 506 slots are expected to be certified for FY21, resulting in a CPP Funded Pupil Count of 253.0, which translates to \$1,893,953 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 2019 - 2021

	Actual 6/30/19	Adopted Budget 6/30/20		Amended Budget 6/30/20		Projected Actual 6/30/20		Adopted Budget 6/30/21
Revenues								
Local Revenues								
Investment Income	\$ 17,665	\$ 19,000	\$	19,000	\$	12,939	\$	9,500
State Revenues								
State Equalization	1,781,264	1,859,996		2,155,184		2,155,184		1,984,527
Other State Revenues	 -	-				5,673		-
Total State Revenues	1,781,264	1,859,996		2,155,184	_	2,160,857	_	1,984,527
Revenue Allocations								
Capital Reserve Fund	(81,450)	(84,825)		(98,280)		(98,280)		(90,574)
Total Revenues	1,717,479	1,794,171		2,075,904	_	2,075,516		1,903,453
Expenditures								
Salaries	198,475	209,465		209,771		211,771		220,293
Benefits	61,320	64,732		66,230		67,000		71,249
Purchased Services	 1,194,515	 1,280,725		1,373,350		1,862,147		1,489,776
Supplies and Materials	102,386	87,450		91,500		86,592		107,500
Capital Outlay	-	250,000		550,000		-		150,000
Other	26,750	26,210		27,600		23,730		27,750
Total Expenditures	1,583,446	1,918,582		2,318,451		2,251,240		2,066,568
Excess of Revenues Over				_		_		
(Under) Expenditures	 134,033	 (124,411)	_	(242,547)	_	(175,724)	_	(163,115)
Fund Balance, Beginning	666,704	827,504		800,737		800,737		625,013
Fund Balance, Ending								
Restricted	800,737	 703,093		558,190	_	625,013		461,898
Fund Balance, Ending	\$ 800,737	\$ 703,093	\$	558,190	\$	625,013	\$	461,898



### **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 2019 - 2021

		Actual 6/30/19	Adopted Budget 6/30/20		Amended Budget 6/30/20		Projected Actual 6/30/20		Adopted Budget 6/30/21
Revenues									
Local Revenues									
Investment Income	\$	25,467	\$ 25,000	\$	24,000	\$	18,600	\$	12,000
Charges for Services		3,938,154	4,100,000		4,588,000		3,466,000		4,600,000
Miscellaneous		63,284	95,000		60,000		68,138		75,000
Total Local Revenues		4,026,905	4,220,000	_	4,672,000	_	3,552,738	_	4,687,000
State Revenues									
State Match	_	195,319	190,000		199,500	_	182,545	_	190,000
Federal Revenues									
Commodities Entitlement		725,715	656,000		670,000		670,000		670,000
National School Lunch Program		5,084,158	5,400,000		5,049,000		5,108,000		5,500,000
Total Federal Revenues		5,809,873	6,056,000		5,719,000		5,778,000		6,170,000
Total Revenues		10,032,097	10,466,000	_	10,590,500	$\equiv$	9,513,283	_	11,047,000
Expenditures									
Salaries		3,687,020	4,008,191		3,940,800		3,980,000		4,112,350
Benefits		1,511,071	1,687,241		1,734,300		1,700,000		1,803,672
Purchased Services		121,104	140,000		108,000		111,000		125,000
Supplies and Materials		4,854,728	 4,931,000		5,121,600		4,310,000		5,166,000
Capital Outlay		20,691	70,000		35,000		15,000		45,000
Other		100,000	100,000		100,000		100,000		100,000
Total Expenditures		10,294,614	10,936,432		11,039,700		10,216,000		11,352,022
Net Change in Fund Balance		(262,517)	(470,432)		(449,200)	_	(702,717)	_	(305,022)
Fund Balance, Beginning		2,321,501	1,951,727		2,058,984		2,058,984		1,356,267
Fund Balance, Ending	\$	2,058,984	\$ 1,481,295	\$	1,609,784	\$	1,356,267	\$	1,051,245

Fund 21 - Nutrition Services 37



### **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.

### Title III: Language Instruction for Limited English Proficient and Immigrant Students

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 38



### <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 DESIGATED PURPOSE GRANTS FUND FISCAL YEARS ENDING 2019 - 2021

	 Actual 6/30/19	Adopted Budget 6/30/20	Amended Budget 6/30/20	Projected Actual 6/30/20	Adopted Budget 6/30/21
Revenues					
State Revenues					
State Grants	\$ 843,892	\$ 982,000	\$ 2,303,255	\$ 1,697,585	\$ 2,603,883
Federal Revenues					
Special Education	4,218,802	4,863,594	6,573,670	4,530,098	6,739,734
Other Federal Grants	4,637,381	4,457,406	5,201,990	4,508,757	4,730,458
Total Federal Revenues	8,856,183	9,321,000	11,775,660	9,038,855	11,470,192
Total Revenues	9,700,075	10,303,000	14,078,915	10,736,440	14,074,075
Expenditures					
Salaries	5,865,032	6,185,000	6,476,980	6,208,882	6,520,386
Benefits	1,922,409	1,983,000	2,439,271	2,301,467	2,512,533
Purchased Services	595,333	495,000	1,234,654	725,437	1,283,385
Supplies and Materials	 562,515	 807,000	 3,038,661	 813,095	 2,990,601
Capital Outlay	85,116	32,000	-	14,500	-
Other	 669,670	801,000	889,349	 673,059	767,170
Total Expenditures	9,700,075	10,303,000	14,078,915	10,736,440	14,074,075
Excess of Revenues Over (Under) Expenditures	-	-	-	-	-
Fund Balance, Beginning	-	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -	\$ -

Fund 22 - Grants Fund 39



### **FUND 23 - STUDENT ACTIVITIES SPECIAL REVENUE FUND**

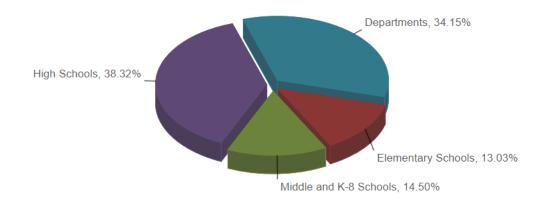
The Student Activities Special Revenue Fund records financial transactions related to school sponsored pupil intrascholastic and interscholastic athletic and other related activities. Although these activities are generally supported by revenues from pupils and gate receipts, they may be supplemented 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 2019 - 2021

	Actual 6/30/19		Adopted Budget 6/30/20	Amended Budget 6/30/20		Projected Actual 6/30/20		Adopted Budget 6/30/21
Revenues								
Local Revenues								
Athletic Activities	\$	2,869,002	\$ 2,772,000	\$ 2,900,000	\$	2,300,000	\$	2,585,000
Pupil Activities		3,726,435	3,803,000	3,800,000		3,050,000		3,388,000
PTO/Gift Activities		933,622	782,000	940,000		650,000		792,000
Investment Income		132,164	140,000	128,000		108,000		64,000
Total Local Revenues		7,661,223	7,497,000	7,768,000		6,108,000		6,829,000
Total Revenues		7,661,223	7,497,000	7,768,000		6,108,000		6,829,000
Expenditures								
Athletic Activities		3,075,732	3,084,000	3,300,000		2,520,000		3,076,000
Pupil Activities		3,557,603	3,703,000	3,800,000		2,700,000		3,558,000
PTO Gift Activities		737,665	 785,000	900,000		700,000		738,000
Total Expenditures		7,371,000	7,572,000	8,000,000		5,920,000		7,372,000
<b>Excess of Revenues Over Expenditures</b>		290,223	(75,000)	(232,000)	_	188,000		(543,000)
Transfers in (out)		(11,020)	-	(183,000)		(190,537)		-
Net Change in Fund Balance		279,203	(75,000)	(415,000)	_	(2,537)		(543,000)
Fund Balance, Beginning		5,234,070	5,583,048	5,513,273		5,513,273		5,510,736
Fund Balance, Ending	\$	5,513,273	\$ 5,508,048	\$ 5,098,273	\$	5,510,736	\$	4,967,736

### **FUND BALANCE JUNE 30, 2019**





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

Location	_	2016	2017	2018	2019
Elementary Schools					
Alpine Elementary	\$	(12,135) \$	(16,011) \$	15,540 \$	14,891
Black Rock Elementary		53,031	43,451	38,187	56,715
Blue Mountain Elementary		(6,162)	18,624	12,678	19,384
Burlington Elementary		64,124	70,157	48,344	65,455
Centennial Elementary Central Elementary		15,423	16,017 35,675	11,978 37,557	12,164
Columbine Elementary		38,609 25,623	22,785	19,365	46,083 18,413
Eagle Crest Elementary		30,773	32,259	26,883	37,451
Erie Elementary		8,553	8,253	13,459	14,590
Fall River Elementary		53,832	49,631	52,144	48,717
Grand View Elementary		-	-	-	5,590
Hygiene Elementary		14,040	5,097	4,507	5,007
Indian Peaks Elementary		10,664	15,047	17,668	14,420
Legacy Elementary		20,166	21,613	16,209	23,305
Longmont Estates Elementary		6,403	6,852	8,624	943
Lyons Elementary		44,751	40,476	31,391	35,463
Mead Elementary		32,479	34,661	40,102	46,667
Mountain View Elementary		23,793	16,545	32,556	22,459
Niwot Elementary		22,957	27,601	15,775	27,752
Northridge Elementary		10,237	16,319	20,232	31,681
Prairie Ridge Elementary		43,239	45,347	47,839	53,922
Red Hawk Elementary		46,556	46,777	40,356	38,389
Rocky Mountain Elementary		23,754	21,955	21,559	37,547
Sanborn Elementary	_	25,147	32,060	35,853	41,257
Elementary Schools Total	_	595,857	611,191	608,805	718,265
Middle and K-8 Schools		70.250	70.077	40.003	57.540
Altona Middle		78,250	78,977	49,892	57,510
Coal Ridge Middle		75,604	81,576	77,438	74,086
Erie Middle		138,344	161,708	174,563	144,352
Longs Peak Middle		31,269	28,196	21,026	21,677
Mead Middle Sunset Middle		83,408 174,819	89,737 169,085	82,168 157,521	66,255 137,434
Soaring Heights PK-8		174,819	103,083	10,000	24,481
Thunder Valley K-8		33,233	38,330	47,592	57,703
Timberline PK-8		57,978	69,654	61,681	58,055
Trail Ridge Middle		70,417	77,582	73,173	59,767
Westview Middle		75,072	104,364	107,971	97,948
Middle and K-8 Schools Total		818,394	899,209	863,024	799,268
High Schools	_	,	,	,-	
Erie High		270,067	332,490	383,720	442,524
Frederick High		152,371	164,534	208,115	165,679
Longmont High		315,767	298,749	310,464	341,419
Lyons Middle Senior		88,725	107,733	80,224	105,423
Mead High		137,463	182,713	272,629	271,448
Niwot High		214,152	239,660	230,518	225,887
Olde Columbine High		56,367	63,338	73,647	74,159
Silver Creek High		189,155	189,144	226,139	200,550
Skyline High		240,690	271,360	294,252	285,881
High Schools Total		1,664,757	1,849,721	2,079,708	2,112,970
Programs and Departments					
Apex Homeschool		17,224	23,530	26,134	25,981
Curriculum Specialist		72,696	52,977	14,234	9,871
District Athletics		441,209 266 348	508,642	602,598	442,069 660,705
District Technology		266,348	325,570	472,630	660,705
Extracurricular Financial Services		20,751 57,445	22,293 57,279	28,024 57 197	31,594 57,283
Innovation Programs		31, <del>44</del> 3 -	27,656	57,197 10,962	57,283 12 345
Student Services		- 14,178	16,068	17,541	12,345 18,224
Superintendents Office		88,084	166,204	125,968	250,539
Vocational Education Services		143,869	127,342	112,904	84,888
Title I		7,067	10,067	13,147	15,789
Other		96,189	128,934	201,192	273,482
Programs and Departments Total		1,225,060	1,466,562	1,682,531	1,882,770
District Total	\$	4,304,068 \$	4,826,683 \$	5,234,070 \$	5,513,273
2.00100 10001	<u>~</u>	7,507,000 J	-,ozo,003 J	3,23 <del>3,010</del> 3	3,313,273



### **FUND 27 - COMMUNITY FDUCATION 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 programs.

<u>Community Schools</u> - Funds are generated through tuition and fees. 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>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 2019 - 2021

	Actual 6/30/19		 Adopted Budget 6/30/20		Amended Budget 6/30/20		Projected Actual 6/30/20		Adopted Budget 6/30/21
Revenues									
Local Revenues									
Investment Income	\$	89,639	\$ 90,000	\$	86,000	\$	64,000	\$	42,000
Charges for Services		7,264,693	 7,350,220		7,014,000		5,109,385		5,150,800
Total Revenues		7,354,332	7,440,220		7,100,000	_	5,173,385	_	5,192,800
Expenditures									
Instruction		5,070,242	5,337,686		4,916,918		4,245,909		3,917,000
Support Services		2,124,878	1,994,620		2,383,082		1,666,086		2,004,000
Capital Outlay		52,931	 100,000		100,000		35,547		25,000
Total Expenditures		7,248,051	7,432,306		7,400,000		5,947,542		5,946,000
Excess (Deficiency) of Revenues									
Over (Under) Expenditures		106,281	 7,914	_	(300,000)	_	(774,157)		(753,200)
Transfers in (out)		11,020	-		408,000		415,537		-
Net Change in Fund Balance		117,301	7,914		108,000		(358,620)		(753,200)
Fund Balance, Beginning Fund Balance, Ending		3,328,369	3,493,840		3,445,670		3,445,670		3,087,050
Restricted		3,445,670	3,501,754		3,553,670		3,087,050		2,333,850
Fund Balance, Ending	\$	3,445,670	\$ 3,501,754	\$	3,553,670	\$	3,087,050	\$	2,333,850



### **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 2019 - 2021

		Actual 6/30/19	Adopted Budget 6/30/20	Amer Bud 6/30	get	Projected Actual 6/30/20		Adopted Budget 6/30/21
Revenues								
Local Revenues								
Investment Income	\$	153,364 \$	160,000	\$ 1	.50,000	\$ 121,0	00 \$	75,000
Cash in Lieu Revenue		2,587,132	2,400,000	2,5	00,000	1,065,0	000	1,488,000
Total Revenues	_	2,740,496	2,560,000	2,6	50,000	1,186,0	00	1,563,000
Expenditures								
Purchased Services		360,261	500,000	5	00,000	15,0	000	500,000
Capital Outlay		167,130	1,500,000	1,6	00,000	1,250,0	000	2,000,000
Total Expenditures		527,391	2,000,000	2,1	.00,000	1,265,0	000	2,500,000
Excess of Revenues Over	_							
(Under) Expenditures	_	2,213,105	560,000	5	50,000	(79,0	00)	(937,000)
Fund Balance, Beginning		5,378,716	6,826,716	7,5	91,821	7,591,8	321	7,512,821
Fund Balance, Ending								
Committed		7,591,821	7,386,716	8,1	41,821	7,512,8	21	6,575,821
Fund Balance, Ending	\$	7,591,821	7,386,716	\$ 8,1	41,821	\$ 7,512,8	21 \$	6,575,821



### **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, totals \$514,915,000 as of June 30, 2020. 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 2020-21 is \$60,164,439. Property taxes provide nearly all of the revenue for this fund, with investment income contributing less than 1%.

The legal debt limit of 20% of the District's 2019 assessed valuation of \$4.18 billion is \$835.3 million. This exceeds the net amount of the District's bonds payable as of December 31, 2019 by approximately \$320.4 million.

The District's enrollment has increased between 0.66% and 2.26% per year over the past five years. Before the COVID-19 pandemic, continued annual increases of approximately 1 - 2% were expected for the next several years. A downward impact to the enrollment from the pandemic is anticipated, though the magnitude of such is unknown at this time. 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 need for the issuance of bonds to provide for these school facilities is carefully considered with the assistance of the Long-Range Facilities Planning Committee.

The property tax levy for principal and interest on bonds was Board-approved at 17.550 mills for property tax year 2019 (to be collected in 2020), which is approximately 30.5% of the total tax levy of 57.559 mills. The District's debt service payments remain stable until 2023. In 2024, debt service payments are structured to drop by approximately \$15 million per year, decreasing modestly 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**

					<b>Outstanding Balance</b>	
Issue Date	Issue Amount	Interest % *	Principal Due	Premium **	as of June 30, 2020	Note
April 2006	\$ 43,455,000	5.25%	Dec 15 through 2020	\$ 2,520,719	7,750,000	1
February 2009	\$104,000,000	3.000% - 3.625%	Dec 15 through 2021	\$ 504,199	200,000	2
May 2010	\$ 8,590,000	5.25%	Dec 15, 2023 - 2025	\$ 1,191,756	8,590,000	
May 2010	\$ 76,410,000	5.34% - 5.79%	Dec 15, 2026-2033	\$ -	76,410,000	3
May 2011	\$ 34,355,000	5.0%	Dec 15 through 2019	\$ 4,011,133	-	
June 2011	\$ 31,150,000	2.75% - 5.0%	Dec 15 through 2022	\$ 4,359,203	25,065,000	
February 2012	\$ 34,695,000	2.0% - 4.0%	Dec 15 through 2024	\$ 4,245,413	23,395,000	
October 2014	\$ 50,355,000	3.0% - 5.0%	Dec 15 through 2026	\$ 10,821,491	46,450,000	
February 2016	\$115,155,000	2.5% - 5.0%	Dec 15 through 2033	\$ 12,871,395	96,235,000	
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	183,325,000	
October 2018	\$ 60,340,000	5.0%	Dec 15 through 2022	\$ 3,415,401	33,105,000	
				9	5 514,915,000	

<sup>\*</sup> All interest is payable on June 15 and December 15.

<sup>\*\*</sup> All premiums are being amortized over the life of the bonds.

<sup>1)</sup> The April 2006 issuance was partially refunded in October of 2016.

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

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



## ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J BOND REDEMPTION FUND FISCAL YEARS ENDING 2019 - 2021

		Actual 6/30/19		Adopted Budget 6/30/20		Amended Budget 6/30/20		Projected Actual 6/30/20	Adopted Budget 6/30/21
Revenues		_							
Local Revenues									
Property Taxes	\$	58,052,777	\$	62,440,000	\$	73,294,052	\$	73,294,052	\$ 73,294,052
Investment Income		1,002,126		950,000		1,200,000		700,000	600,000
Total Revenues		59,054,903		63,390,000		74,494,052	_	73,994,052	73,894,052
Expenditures									
Debt Principal		42,730,000		33,775,000		33,775,000		33,775,000	36,585,000
Interest		26,106,920		25,208,839		25,208,839		25,208,839	23,559,439
Fiscal Charges		15,594		20,000		21,000		16,000	20,000
Total Expenditures		68,852,514		59,003,839		59,004,839		58,999,839	60,164,439
Excess of Revenues and Other Sources Over (Under)		(0.707.614)		4 200 401		15 400 212		14 004 242	12 720 612
Expenditures and Other Uses	_	(9,797,611)	_	4,386,161	_	15,489,213	_	14,994,213	13,729,613
Fund Balance, Beginning		62,572,848		54,058,928		52,775,237		52,775,237	67,769,450
Fund Balance, Ending	\$	52,775,237	\$	58,445,089	\$	68,264,450	<u>\$</u>	67,769,450	\$ 81,499,063



# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J BOND REDEMPTION FUND GENERAL OBLIGATION BONDS AS OF JUNE 30, 2020

General Obligation Bonds	Principal	Interest		Total
Refunding 1997 in 2006	\$ 7,750,000	\$ 203,438	\$	7,953,438
Building 2009	200,000	7,063		207,063
Building 2010A	 8,590,000	 2,044,350		10,634,350
Building 2010B	 76,410,000	 46,056,813		122,466,813
Refunding 2003 in 2011B	25,065,000	1,887,975		26,952,975
Refunding 2004 in 2012	 23,395,000	 2,634,950		26,029,950
Refunding 2006 in 2014	 46,450,000	 12,033,750		58,483,750
Refunding 2009 in 2016A	96,235,000	39,547,250		135,782,250
Refunding 2006 in 2016B	 14,390,000	 1,259,106		15,649,106
Building 2016C	 183,325,000	 94,231,325		277,556,325
Building 2018	33,105,000	 2,536,875		35,641,875
<b>Total General Obligation Bonds</b>	\$ 514,915,000	\$ 202,442,895	\$	717,357,895

### **DETAIL OF ANNUAL PAYMENTS - ALL BONDS**

					Total				
Fiscal Year		Principal		Interest	Prin	ncipal/Interest			
2020-21	\$	36,585,000	\$	23,559,439	\$	60,144,439			
2021-22		36,185,000		21,932,820		58,117,820			
2022-23		36,795,000		20,284,189		57,079,189			
2023-24		23,050,000		18,900,695		41,950,695			
2024-25		24,560,000		17,823,958		42,383,958			
2025-26		25,910,000		16,616,139		42,526,139			
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	\$ 5	14,915,000	\$	202,442,895	\$	717,357,895			



### **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 the St. Vrain Innovation Center.

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 2019 - 2021

	Actual 6/30/19	Adopted Budget 6/30/20	Amended Budget 6/30/20	Projected Actual 6/30/20	Adopted Budget 6/30/21
Revenues					
Local Revenues					
Investment Income	\$ 3,171,35	2,800,000	\$ 2,600,000	\$ 1,900,000	\$ 650,000
Miscellaneous	301,94	5,000	610,000	610,000	5,000
Total Revenues	3,473,29	2,805,000	3,210,000	2,510,000	655,000
Expenditures					
Salaries	461,07	4 635,600	580,000	580,000	701,000
Benefits	138,90	7 192,000	180,000	180,000	226,000
Purchased Services	12,086,42	10,000,000	14,000,000	10,000,000	12,000,000
Supplies and Materials	247,76		-	3,000	-
Capital Outlay	30,333,57	0 60,000,000	70,000,000	45,000,000	45,000,000
Other	4,11	.4 5,000	6,000	4,000	5,000
Total Expenditures	43,271,85	70,832,600	84,766,000	55,767,000	57,932,000
Excess of Revenues Over			,		
(Under) Expenditures	(39,798,55	(68,027,600)	(81,556,000)	(53,257,000)	(57,277,000)
Other Financing Sources (Uses)		"			
Proceeds of Bonds	60,340,00	00 -	-	-	-
Premium on Issuance of Bonds	3,415,40	)1 -	-	-	-
Total other financing sources	63,755,40	1 -	-	-	-
Net change in fund balance	23,956,84	(68,027,600)	(81,556,000)	(53,257,000)	(57,277,000)
Fund Balance, Beginning	101,441,31	.5 95,696,316	125,398,159	125,398,159	72,141,159
Fund Balance, Ending	\$ 125,398,15	\$ 27,668,716	\$ 43,842,159	\$ 72,141,159	\$ 14,864,159

Fund 41 - Building Fund 48



### **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 2019 - 2021

		Actual 6/30/19		Adopted Budget 6/30/20		Amended Budget 6/30/20		Projected Actual 6/30/20		Adopted Budget 6/30/21
Revenues										_
Local Revenues										
Investment Income	\$	202,522	\$	210,000	\$	220,000	\$	220,000	\$	110,000
Miscellaneous		310,461		75,000		191,677	_	186,848		75,000
Total Local Revenues	_	512,983	_	285,000	_	411,677	_	406,848	_	185,000
State Revenues										
State Equalization		9,912,533		7,175,029		6,080,821		6,080,821		2,702,497
Total Revenues		10,425,516	_	7,460,029	_	6,492,498	_	6,487,669	_	2,887,497
Expenditures										
Capital Expenditures		8,834,290		9,288,000		10,044,106		8,851,536		8,247,373
Revenues Less Expenditures		1,591,226		(1,827,971)		(3,551,608)		(2,363,867)		(5,359,876)
Transfers in (out)		-		-		371,060		371,060		-
Excess of Revenues Over							_			
(Under) Expenditures	_	1,591,226		(1,827,971)		(3,180,548)	_	(1,992,807)		(5,359,876)
Fund Balance, Beginning Fund Balance, Ending		7,714,189		9,864,550		9,305,415		9,305,415		7,312,608
Committed		9,305,415		8,036,579		6,124,867		7,312,608		1,952,732
Fund Balance, Ending	\$	9,305,415	\$	8,036,579	\$	6,124,867	\$	7,312,608	\$	1,952,732



### CAP RESERVE FY 2021 SUMMARY GF Funded 2020 CAP Reserve ESTIMATED COSTS

		Percent of	2021 Proposed	2021 CAP
Fund Accounts	Fund Manager	Total	CAP Summary	Funding Source
Arts/Athletics	Executive Director of Athletics/Fine Arts	2.2 %	\$ 178,500	2021 General Fund
Custodial	Custodial Manager	8.5 %	704,000	2021 General Fund
Districtwide Capital Projects	Executive Director of Construction/Mainenance	68.0 %	5,610,329	2021 General Fund
Nutrition Services	Director of Nutrition Services	0.9 %	75,000	2021 General Fund
Transportation	Director of Transportation	20.4 %	1,679,544	2021 General Fund
Total		100.0 %	\$ 8.247.373	_



### **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 2019 - 2021

		Actual 6/30/19		Adopted Budget 6/30/20		Amended Budget 6/30/20		Projected Actual 6/30/20		Adopted Budget 6/30/21
Revenues										
Local Revenues										
Investment Income	\$	131,464	\$	120,000	\$	120,000	\$	96,292	\$	60,000
Charges for Services		21,161,876		22,875,480		23,571,000		24,175,000		24,175,000
Miscellaneous		-		10,000		10,000		77,460		10,000
Total Revenues	_	21,293,340		23,005,480	_	23,701,000	_	24,348,752	_	24,245,000
Expenditures										
Salaries		185,883		205,200		205,200		206,908		214,883
Benefits		55,728		60,480		60,480		58,772		68,655
Purchased Services		2,694,947		3,052,480		3,652,480		3,530,000		4,134,000
Supplies and Materials		-		5,400		5,400		-		5,400
Claims Paid		15,603,272		18,068,400		18,791,136		17,050,000		20,204,009
Other		706,097		730,000		820,000		840,000		943,000
Total Expenditures		19,245,927		22,121,960		23,534,696		21,685,680		25,569,947
Excess of Revenues Over										
(Under) Expenditures	_	2,047,413	_	883,520		166,304	_	2,663,072	_	(1,324,947)
Fund Balance, Beginning		4,447,290		6,166,290		6,494,703		6,494,703		9,157,775
Fund Balance, Ending	\$	6,494,703	\$	7,049,810	\$	6,661,007	\$	9,157,775	\$	7,832,828

Fund 65 - Self Insurance Fund 51



### 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, indicating total non-appropriated fund balances, 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. The Student Scholarship Fund closed in FY19; there are no budgets or appropriations for these funds in FY20.

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).

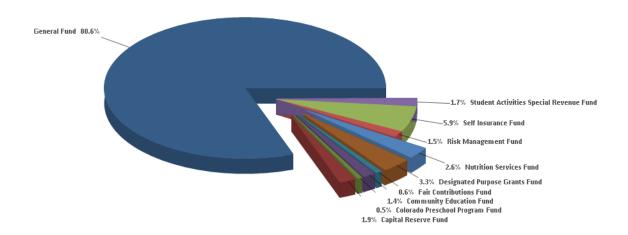


### ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J CONSOLIDATED ADOPTED BUDGET SUMMARY FISCAL YEAR ENDING JUNE 30, 2021

Fund Accounts	Net Operating Funds Total	Net Other Funds Total	District Total
Beginning Fund Balance Revenues	\$ 173,064,258 405,875,476	\$ 139,910,609 74,549,052	\$ 312,974,867 480,424,528
Transfers In	 -	-	-
Total Funds Available	 578,939,734	 214,459,661	 793,399,395
Expenditures	431,616,960	118,096,439	549,713,399
Transfers Out	-	-	-
TABOR Reserves	10,796,000	-	10,796,000
Other Appropriated Reserves	 136,526,774	96,363,222	232,889,996
<b>Total Appropriations</b>	\$ 578,939,734	\$ 214,459,661	\$ 793,399,395

### **Consolidated Operating Funds**

Expenditures





## ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J CONSOLIDATED ADOPTED BUDGET SUMMARY OPERATING FUNDS FISCAL YEAR ENDING JUNE 30, 2021

	(	General Fund	Ca <sub>l</sub>	pital Reserve Fund	Colorado Preschool Program Fund	Community Education Fund	Co	Fair Intributions Fund
Revenues								
State Formula		400 474 254			<u> </u>	•		
Property Taxes	\$	109,471,351	\$	- 2 702 407	\$ -	\$ -	\$	-
State Equalization Specific Ownership Taxes		124,070,536		2,702,497	1,893,953	-		-
Local Sources		12,158,905		-	-	-		-
Mill Levy Override		56,755,906						_
Investment Income		1,450,000		110,000	9,500	42,000		75,000
Charges for Services		4,324,580		-	-	5,150,800		-
Other		3,850,181		75,000	_	-		1,488,000
State Sources		3,030,131		, 5,000				2) 100)000
Special Education		7,832,142		-	-	-		-
Vocational Education		875,028		-	-	-		-
Transportation		2,020,380		-	-	-		-
State On-Behalf Payment to PERA		4,700,000		-	-	-		-
Other		2,876,185		-	-	-		-
Federal Sources								
Special Education		-		-	-	-		-
Other		3,186,087		-				
Total Revenues		333,571,281		2,887,497	1,903,453	5,192,800		1,563,000
<b>Total Revenues and Other Sources</b>		333,571,281		2,887,497	1,903,453	5,192,800		1,563,000
Expenditures Instruction Services Direct Instruction Instructional Support Services School Management		190,309,166 36,582,391 24,622,661		178,500 - -	1,507,676 227,892 181,000	154,279 80,500 12,796		- - -
Instruction Services Subtotal	_	251,514,218		178,500	1,916,568	247,575		-
District Wide Support Services								
General Administration		3,457,458		-	-	-		-
Fiscal Services		5,116,866		-	-	-		-
Operations/Maintenance/Custodial		27,863,140		4,042,867	150,000	-		500,000
Pupil Transportation		11,612,912		1,679,544	-	-		-
Central Services		16,311,261		-	-	-		-
Other Support		1,164,112			-	-		-
Nutrition Services	_	45,000		75,000				
District Wide Support Services Subtotal	_	65,570,749		5,797,411	150,000			500,000
Community Services		167,000		-	-	5,698,425		-
Property		-		2,271,462	-	-		2,000,000
Other Operating Expendiures		1,090,439		-	-	-		-
Charter Schools	_	29,631,584						
District Wide Subtotal	_	30,889,023	_	2,271,462	2.000.500	5,698,425		2,000,000
Total Budgeted Expenditures	_	347,973,990		8,247,373	2,066,568	5,946,000		2,500,000
Total Exenditures and Transfers	_	347,973,990		8,247,373	2,066,568	5,946,000		2,500,000
Net Change in Fund Balance	_	(14,402,709)		(5,359,876)	(163,115)	(753,200)		(937,000)
Beginning Fund Balance	_	131,762,017		7,312,608	625,013	3,087,050		7,512,821
Ending Fund Balance	_	117,359,308		1,952,732	461,898	2,333,850		6,575,821
Assigned		11,447,451		-	-	-		-
Committed		14,000,000		1,952,732	-	-		-
Nonspendable		1,700,000		-	-	-		-
Restricted for TABOR		10,796,000		-	-	-		-
Restricted		2,381,716		-	461,898	2,333,850		-
Committed for Contingencies	_	7,197,000	_	-	_			-
Assigned/Unassigned Fund Balance	\$	69,837,141	\$	-	\$ -	\$ -	\$	6,575,821
5 1 10 10 .		20.212.		24 22= -				24 22= 2
Funded Pupil Count Budgeted Expenditure per Funded Pupil	ć	30,819.2 11,291	ċ	31,325.2	506.0 \$ 4,084		ċ	31,325.2
Buugeteu Experiulture per Furideu Pupir	Ş	11,291	ې	263	4,084		\$	80



### ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

### CONSOLIDATED ADOPTED BUDGET SUMMARY OPERATING FUNDS FISCAL YEAR ENDING JUNE 30, 2021

	Designated Purpose Grants Fund	Nutrition Services Fund	Risk Management Fund	Self Insurance Fund	Student Activities Special Revenue Fund	Total
Revenues						
State Formula						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ - \$	109,471,351
State Equalization	· -	-	4,439,370	-	-	133,106,356
Specific Ownership Taxes	-	-	-	-	-	12,158,905
Local Sources						
Mill Levy Override	-	-	-	_	-	56,755,906
Investment Income	-	12,000	73,000	60,000	64,000	1,895,500
Charges for Services	-	4,600,000	- '	24,175,000	- '	38,250,380
Other	-	75,000	50,000	10,000	6,765,000	12,313,181
State Sources		-,	,	-,	-,,	,, -
Special Education	-	_	-	_	-	7,832,142
Vocational Education	_	-	-	_	-	875,028
Transportation	_	_	_	_	-	2,020,380
State On-Behalf Payment to PERA	_	-	-	_	-	4,700,000
Other	2,603,883	190,000	_	_	-	5,670,068
Federal Sources	_,,,,,,,					-,-:-,
Special Education	6,739,734	-	-	_	-	6,739,734
Other	4,730,458	6,170,000	_	_	-	14,086,545
Total Revenues	14,074,075	11,047,000	4,562,370	24,245,000	6,829,000	405,875,476
Total Revenues and Other Sources				24,245,000		
Total Revenues and Other Sources	14,074,075	11,047,000	4,562,370	24,245,000	6,829,000	405,875,476
Expenditures						
Instruction Services						
Direct Instruction	7,761,564	_	-	_	6,779,872	206,691,057
Instructional Support Services	5,010,494	_	-	_	41,748	41,943,025
School Management	99,899	_	_	_	-	24,916,356
Instruction Services Subtotal	12,871,957			_	6,821,620	273,550,438
District Wide Support Services	12,071,557				0,021,020	275,550,450
General Administration			_			3,457,458
Fiscal Services	-	-	-	-	-	
	487,348	-	- 825,307	-	-	5,116,866
Operations/Maintenance/Custodial	407,340	-	623,307	-	-	33,868,662
Pupil Transportation	-	-		- 25 560 047	-	13,292,456
Central Services	-	-	5,689,678	25,569,947	522,168	48,093,054
Other Support	714,770	-	-	-	-	1,878,882
Nutrition Services		11,352,022			-	11,472,022
District Wide Support Services Subtotal	1,202,118	11,352,022	6,514,985	25,569,947	522,168	117,179,400
Community Services	-	-	-	-	28,212	5,893,637
Property	-	-	-	-	-	4,271,462
Other Operating Expendiures	-	-	-	-	-	1,090,439
Charter Schools						29,631,584
District Wide Subtotal				-	28,212	40,887,122
Total Budgeted Expenditures	14,074,075	11,352,022	6,514,985	25,569,947	7,372,000	431,616,960
Total Exenditures and Transfers	14,074,075	11,352,022	6,514,985	25,569,947	7,372,000	431,616,960
Net Change in Fund Balance		(305,022)	(1,952,615)	(1,324,947)	(543,000)	(25,741,484)
Beginning Fund Balance	-	1,356,267	6,739,971	9,157,775	5,510,736	173,064,258
Ending Fund Balance		1,051,245	4,787,356	7,832,828	4,967,736	147,322,774
			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-,002,020	.,,,,,,,,,	
Assigned Committed	_	-	1 707 256	7 022 020	-	11,447,451 28,572,916
Nonspendable	-	-	4,787,356	7,832,828	-	1,700,000
•	-	-	-	-	-	
Restricted for TABOR	-	1 054 345	-	-	- 4 007 730	10,796,000
Restricted	-	1,051,245	-	-	4,967,736	11,196,445
Committed for Contingencies		-	-	-	·	7,197,000
Assigned/Unassigned Fund Balance	<u> </u>	<u> -                                   </u>	\$ -	\$ -	<u>\$ -</u> \$	76,412,962
5 1 10 10 1	2.22==	a. aa= -	2. 22 - 1		2. 22. 2	
Funded Pupil Count	31,325.2	31,325.2	31,325.2		31,325.2	
Budgeted Expenditure per Funded Pupil	\$ 449	\$ 362	\$ 208		\$ 235	



# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J CONSOLIDATED ADOPTED BUDGET SUMMARY OTHER FUNDS FISCAL YEAR ENDING JUNE 30, 2021

		Bond			Ν	et Total Other
Description	Redemption Fund			Building Fund		Funds
Revenues						
Local Sources						
Property Taxes	\$	73,294,052	\$	-	\$	73,294,052
Investment Income		600,000		650,000		1,250,000
Fund Raising and Contribuitions		-		-		-
Proceeds From Borrowing		-		-		-
Other		-		5,000		5,000
Total Revenues		73,894,052	_	655,000		74,549,052
<u>Expenditures</u>						
Debt Services		60,164,439		-		60,164,439
Capital Outlay		-		57,932,000		57,932,000
Student Scholarships		-		-		-
Total Budgeted Expenditures		60,164,439		57,932,000		118,096,439
Net Change in Fund Balance		13,729,613		(57,277,000)		(43,547,387)
Beginning Fund Balances		67,769,450		72,141,159		139,910,609
Ending Fund Balance	\$	81,499,063	\$	14,864,159	\$	96,363,222
Estimated Funded Pupil Count		31,325.2		31,325.2		
Budgeted Expenditure per Funded Pupil	\$	1,921	\$	1,849		



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	Fund #	10	18	19	21	22	23 Student
			Risk Management	Colorado Preschool	Nutrition	Designated Purpose Grants	Activities Special
Description	Fund Name	General Fund	Fund	Program Fund	Services Fund	Fund	Revenue Fund
BEGINNING FUND BALANCE							
(includes ALL Reserves)	Object/Source	131,762,017	6,739,971	625,013	1,356,267	-	5,510,736
REVENUES	1000-1999	107 027 542	122 000	0.500	4 697 000	_	6 930 000
Local Sources Intermediate Sources	2000-2999	187,937,542 73,381	123,000	9,500	4,687,000	-	6,829,000
State Sources	3000-3999	151,410,091	_	-	190,000	2,603,883	-
Federal Sources	4000-4999	3,186,087	-	-	6,170,000	11,470,192	-
TOTAL REVENUES		342,607,101	123,000	9,500	11,047,000	14,074,075	6,829,000
TOTAL BEGINNING FUND BALANCE & REVENUES		474,369,118	6,862,971	634,513	12,403,267	14,074,075	12,339,736
TOTAL ALLOCATIONS (TO)FROM OTHER FUNDS	5600,,5800	(1,984,527)	-	-	-	-	-
TRANSFERS (TO)FROM OTHER FUNDS	5200-5300	(7,051,293)	4,439,370	1,893,953	-	-	-
TRANSFERS TO CHARTER SCHOOLS	0594,5211,5711	(29,631,584)	-	-	-	-	-
	5100,5400,						
OTHER SOURCES	5500,5900	-					-
AVAILABLE BEGINNING FUND BALANCE & REVENUES		425 704 744	44 202 244	2 520 466	42 402 267	44.074.075	42 220 726
(Plus or Minus (if Revenue) Allocations and Transfers)		435,701,714	11,302,341	2,528,466	12,403,267	14,074,075	12,339,736
EXPENDITURES							
Instruction - Program 0010 - 2099							
Salaries	0100	128,172,024	-	-	_	3,543,275	582,586
Employee Benefits	0200	48,206,294	-	-	-	1,370,599	132,808
Purchased Services	0300,0400,0500	4,078,201	-	1,324,676	-	135,147	1,671,497
Supplies and Materials	0600	9,247,027	-	6,000	-	2,696,143	3,458,621
Property	0700	360,414	-	150,000	-	-	35,992
Other	0800,0900	245,206		27,000	-	16,400	898,368
Total Instruction		190,309,166		1,507,676	-	7,761,564	6,779,872
Supporting Services							
Students - Program 2100	2422	45.664.070				2 224 225	42.520
Salaries	0100	15,661,370	-	54,941	-	2,034,226	12,538
Employee Benefits Purchased Services	0200 0300,0400,0500	5,603,015 616,365	-	18,454	-	788,156 45,100	5,222 6,452
Supplies and Materials	0600	171,936	-	_	-	220,491	17,536
Property	0700	-	-	-	_	-	-
Other	0800,0900	55,400	-	-	-	11,000	-
Total Students		22,108,086	-	73,395	-	3,098,973	41,748
Instructional Staff - Program 2200							
Salaries	0100	8,559,004	-	27,301	-	865,692	-
Employee Benefits	0200	2,600,266	-	9,846	-	331,072	-
Purchased Services	0300,0400,0500	1,824,518	-	15,100	-	615,790	-
Supplies and Materials	0600	1,138,813	-	101,500	-	73,967	-
Property	0700	- 251 704	-	- 750	-	-	-
Other Total Instructional Staff	0800,0900	351,704 <b>14,474,305</b>	<del></del>	750 <b>154,497</b>		25,000 <b>1,911,521</b>	<del></del>
Total Instructional Staff		14,474,303	<u> </u>	154,497		1,911,521	<u> </u>
General Administration- Program 2300 Salaries	0100	1,143,004	_	_	_	_	_
Employee Benefits	0200	734,541	_	-	_	-	-
Purchased Services	0300,0400,0500	1,269,854	-	-	-	-	-
Supplies and Materials	0600	236,899	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800,0900	73,160			-		
Total General Administration		3,457,458			-		
School Administration- Program 2400							
Salaries	0100	17,353,941	-	138,051	-	77,193	-
Employee Benefits	0200 0300,0400,0500	6,013,114	-	42,949	-	22,706	-
Purchased Services Supplies and Materials	0600	145,550 1,078,866	-	-	-	-	-
Property	0700	1,076,600	-	-	-		
Other	0800,0900	31,190	-	-	-	-	-
Total School Administration		24,622,661		181,000	-	99,899	-
Business Services- Program 2500		,,,,,,,,				55,555	
Salaries	0100	2,733,803	-	-	-	-	-
Employee Benefits	0200	898,279	-	-	-	-	-
Purchased Services	0300,0400,0500	878,984	-	-	-	-	-
Supplies and Materials	0600	78,310	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800,0900	527,490					
Total Business Services		5,116,866			-		-



	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	3,087,050	7,512,821	67,769,450	72,141,159	7,312,608	9,157,775	312,974,867
REVENUES	Object/30urce	3,087,030	7,312,821	07,703,430	72,141,133	7,312,000	3,137,773	312,374,607
Local Sources	1000-1999	5,192,800	75,000	73,894,052	655,000	185,000	24,245,000	303,832,894
Intermediate Sources	2000-2999	-	1,488,000	-	-	- 1	-	1,561,381
State Sources	3000-3999	-	-	-	-	-	-	154,203,974
Federal Sources	4000-4999		-		-	-		20,826,279
TOTAL REVENUES		5,192,800	1,563,000	73,894,052	655,000	185,000	24,245,000	480,424,528
TOTAL BEGINNING FUND BALANCE & REVENUES  TOTAL ALLOCATIONS (TO)FROM OTHER FUNDS	F.COO. F.OOO.	8,279,850	9,075,821	141,663,502	72,796,159	7,497,608	33,402,775	793,399,395
TRANSFERS (TO)FROM OTHER FUNDS	5600,,5800 5200-5300	-	-	-	-	- 2,702,497	-	(1,984,527) 1,984,527
TRANSFERS TO CHARTER SCHOOLS	0594,5211,5711	-	-	-	-	-	-	(29,631,584)
	5100,5400,							( -, , ,
OTHER SOURCES	5500,5900	-	-			-		-
AVAILABLE BEGINNING FUND BALANCE & REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)		8,279,850	9,075,821	141,663,502	72,796,159	10,200,105	33,402,775	763,767,811
EXPENDITURES								
Instruction - Program 0010 - 2099 Salaries	0100	67,739	_	_	_	_		132,365,624
Employee Benefits	0200	9,577	-	-	-	-	-	49,719,278
Purchased Services	0300,0400,0500	54,415	-	-	-	-	-	7,263,936
Supplies and Materials	0600	21,948	-	-	-	-	-	15,429,739
Property	0700	-	-	-	-	178,500	-	724,906
Other	0800,0900	600		<u> </u>				1,187,574
Total Instruction		154,279				178,500		206,691,057
Supporting Services Students - Program 2100								
Salaries	0100	-	-	-	-	-	-	17.763.075
Employee Benefits	0200	-	-	-	-	-	-	6,414,847
Purchased Services	0300,0400,0500	-	-	-	-	-	-	667,917
Supplies and Materials	0600	-	-	-	-	-	-	409,963
Property	0700	-	-	-	-	-	-	- 66 400
Other Total Students	0800,0900			<del>-</del> _				66,400 <b>25,322,202</b>
Instructional Staff - Program 2200								23,322,202
Salaries	0100	_	_	_	_	_	_	9,451,997
Employee Benefits	0200	-	-	-	-	-	-	2,941,184
Purchased Services	0300,0400,0500	25,500	-	-	-	-	-	2,480,908
Supplies and Materials	0600	55,000	-	-	-	-	-	1,369,280
Property	0700	-	-	-	-	-	-	277.454
Other Total Instructional Staff	0800,0900	80,500		<u> </u>	<del></del>	<del></del>	<del></del>	377,454 <b>16,620,823</b>
General Administration- Program 2300		80,300						10,020,823
Salaries	0100	_	_	-	_	-	-	1,143,004
Employee Benefits	0200	-	-	-	-	-	-	734,541
Purchased Services	0300,0400,0500	-	-	-	-	-	-	1,269,854
Supplies and Materials	0600	-	-	-	-	-	-	236,899
Property	0700	-	-	-	-	-	-	72.160
Other  Total General Administration	0800,0900	<del></del> _	<del></del>	<del></del>	<del></del>	<del></del>	<del></del> -	73,160 <b>3,457,458</b>
School Administration- Program 2400						·		3,437,438
Salaries	0100	10,500	_	-	_	-	-	17,579,685
Employee Benefits	0200	2,296	-	-	-	-	-	6,081,065
Purchased Services	0300,0400,0500	-	-	-	-	-	-	145,550
Supplies and Materials	0600	-	-	-	-	-	-	1,078,866
Property	0700	-	-	-	-	-	-	- 21 100
Other Total School Administration	0800,0900	12,796				<del></del>	<del></del> -	31,190 <b>24,916,356</b>
Business Services- Program 2500		12,790						24,910,330
Salaries	0100	_	_	-	-	-	-	2,733,803
Employee Benefits	0200	-	-	-	-	-	-	898,279
Purchased Services	0300,0400,0500	-	-	-	-	-	-	878,984
Supplies and Materials	0600	-	-	-	-	-	-	78,310
Property	0700	-	-	-	-	-	-	- 527 400
Other Total Business Services	0800,0900			<del></del>				527,490 <b>5,116,866</b>
rotal pusilless services				<del>-</del>		-	<del></del> -	3,110,000



	Fund #	10	18	19	21	22	23 Student
Description	Fund Name	General Fund	Risk Management Fund	Colorado Preschool Program Fund	Nutrition Services Fund	Designated Purpose Grants Fund	Activities Special Revenue Fund
Operations and Maintenance - Program 2600							
Salaries	0100	12,507,595	215,572	-	-	-	-
Employee Benefits	0200	4,766,139	69,785	-	-	-	-
Purchased Services Supplies and Materials	0300,0400,0500 0600	4,157,856 6,225,750	370,350 155,500	150,000	-	487,348	-
Property	0700	123,000	-	-	-	-	-
Other	0800,0900	82,800	14,100				
Total Operations and Maintenance		27,863,140	825,307	150,000	-	487,348	-
Student Transportation - Program 2700							
Salaries	0100	7,015,788	-	-	-	-	-
Employee Benefits Purchased Services	0200 0300,0400,0500	2,906,394 497,630	-	-	-	-	-
Supplies and Materials	0600	1,190,100	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800,0900	3,000	-		-		
Total Student Transportation		11,612,912					-
Central Support - Program 2800 Salaries	0100	7,151,000	96,911	-	-	-	-
Employee Benefits	0200	2,331,137	30,267	-	-	-	-
Purchased Services	0300,0400,0500	1,337,452	3,887,600	-	-	-	36,645
Supplies and Materials Property	0600 0700	5,460,772	1,594,000	-	-	-	470,223
Other	0800,0900	30,900	80,900	-	-	-	15,300
Total Central Support	0000,0300	16,311,261	5,689,678				522,168
Other Support - Program 2900			2,222,212				
Salaries	0100	190,000	-	-	-	-	-
Employee Benefits	0200	919,112	-	-	-	-	-
Purchased Services	0300,0400,0500	55,000	-	-	-	-	-
Supplies and Materials Property	0600 0700	-	-		-		-
Other	0800,0900	-	-	-	-	714,770	-
Total Other Support		1,164,112			-	714,770	
Food Service Operations - 3100							
Salaries	0100	-	-	-	4,112,350	-	-
Employee Benefits	0200	-	-	-	1,803,672	-	-
Purchased Services	0300,0400,0500	-	-	-	80,873	-	-
Supplies and Materials Property		-	-	-	5,166,000 45,000		-
Other		45,000	-	-	144,127	-	-
Total Food Service Operations		45,000	-		11,352,022		-
Enterprise Operations - Program 3200							
Salaries	0100	14,000	-	-	-	-	7,008
Employee Benefits	0200	-	-	-	-	-	889
Purchased Services Supplies and Materials	0300,0400,0500 0600	5,000	-	-	-	-	- 20,315
Property	0700	-	-	-	-	-	20,313
Other	0800,0900	8,000	-	-	-	-	-
Total Enterprise Operations		27,000	-		-		28,212
Community Services - Program 3300							
Salaries	0100	-	-	-	-	-	-
Employee Benefits Purchased Services	0200 0300,0400,0500	140,000	-	-	-	-	-
Supplies and Materials	0600	140,000	-	-	-	-	
Property	0700	-	-	-	-	-	-
Other	0800,0900						
Total Community Services		140,000	-		-		-
Education for Adults- Program 3400							
Salaries	0100	-	-	-	-	-	-
Employee Benefits Purchased Services	0200 0300,0400,0500	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800,0900	-	-	-	-		-
Total Education for Adults Services Total Supporting Services		126,942,801	6,514,985	558,892	11,352,022	6,312,511	592,128
i otal supporting services		120,342,001	0,314,365	330,032	11,332,022	0,312,311	332,120



**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, 2021

Fund# 27 29 31 41 43 65 Fair Bond Community Contributions Redemption Capital Reserve Self Insurance Description Fund Fund **Building Fund** Operations and Maintenance - Program 2600 Salaries 0100 12,723,167 Employee Benefits 0200 4 835 924 0300.0400.0500 8.629.421 Purchased Services 500.000 2.963.867 Supplies and Materials 0600 6,381,250 1,079,000 1,202,000 Other 0800.0900 96.900 **Total Operations and Maintenance** 500,000 4,042,867 33,868,662 Student Transportation - Program 2700 Salaries 0100 7.015.788 **Employee Benefits** 0200 2.906.394 Purchased Services 0300,0400,0500 497,630 Supplies and Materials 1,190,100 Property 0700 1,679,544 1,679,544 0800,0900 Other 3,000 **Total Student Transportation** 1,679,544 13,292,456 Central Support - Program 2800 Salaries 0100 214,883 7.462.794 Employee Benefits 0200 68.655 2.430.059 Purchased Services 0300,0400,0500 29,599,706 24,338,009 Supplies and Materials 0600 5,400 7,530,395 Property 0700 0800.0900 943.000 1.070.100 Other **Total Central Support** 25,569,947 48,093,054 Other Support - Program 2900 0100 Salaries **Employee Benefits** 0200 Purchased Services 0300,0400,0500 Supplies and Materials 0600 Property 0700 Other 0800.0900 **Total Other Support** Food Service Operations - 3100 Salaries 0100 **Employee Benefits** 0200 Purchased Services 0300,0400,0500 Supplies and Materials Property Other 75 000 **Total Food Service Operations** 75,000 Enterprise Operations - Program 3200 Salaries 0100 2,531,399 2,552,407 **Employee Benefits** 0200 860,690 861,579 Purchased Services 0300,0400,0500 29,012 29,012 Supplies and Materials 0600 153,549 178,864 0700 5.000 5.000 Property 0800,0900 229,349 237,349 **Total Enterprise Operations** 3,864,211 3,808,999 Community Services - Program 3300 Salaries 0100 768,045 **Employee Benefits** 0200 227,606 **Purchased Services** 0300,0400,0500 597,400 Supplies and Materials 0600 240,095 0700 20.000 Property Other 0800,0900 36,280 **Total Community Services** 1.889.426 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 61

500,000

5,797,411

25,569,947

174,552,088

5,791,721



	Fund #	10	18	19	21	22	23 Student
Description	Fund Name	General Fund	Risk Management Fund	Colorado Preschool Program Fund	Nutrition Services Fund	Designated Purpose Grants Fund	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	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800	1,090,439			-	-	
Total Other Uses		1,090,439	-		-	-	-
TOTAL EXPENDITURES		318,342,406	6,514,985	2,066,568	11,352,022	14,074,075	7,372,000
RESERVES							
Reserved Fund Balance	0840	106,563,308	4,787,356	461,898	1,051,245	-	4,967,736
Reserve for TABOR 3% - Program 9310	0840	10,796,000					
TOTAL RESERVES		117,359,308	4,787,356	461,898	1,051,245	-	4,967,736
TOTAL EXPENDITURES & RESERVES		435,701,714	11,302,341	2,528,466	12,403,267	14,074,075	12,339,736
TOTAL AVAILABLE BEGINNING FUND BALANCE & REVENUES LESS TOTAL EXPENDITURES & RESERVES					_		



Capital Reserve         Self Insurance Fund         Total           0         -         -         701,000           0         -         -         226,000           0         100,000         -         12,100,000
0 226,000
0 226,000
•
100,000 12,100,000
J 100,000 - 12,100,000
0 2,171,462 - 49,171,462
0 5,000
0 2,271,462 - 62,203,462
20,000
61,234,878
61,254,878
0 8,247,373 25,569,947 504,701,485
9 1,952,732 7,832,828 232,889,996
10,796,000
9 1,952,732 7,832,828 243,685,996
9 10,200,105 33,402,775 748,387,481
2,171,462 - 49 0 0 2,271,462 - 62

