

# Superintendent's Budget

Fiscal Year 2004

July 1, 2003 - June 30, 2004



# **St. Vrain Valley School District**

395 South Pratt Parkway • Longmont • Colorado • 80501 -6499

## **SUPERINTENDENT'S BUDGET**

**2004 Fiscal Year  
July 1, 2003 – June 30, 2004**

May 14, 2003 (Introduction)  
May 28, 2003 (Public Hearing)  
June 11, 2003 (Adoption)

*“Our mission is to educate all students so they develop to their highest academic and creative potential and become productive citizens in an ever changing world.”*



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June 11, 2003

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

This Fiscal Year 2004 St. Vrain Valley School District Budget is the expenditure plan for all funds generated through local, state and federal sources during the 2004 fiscal year, commencing July 1, 2003, and extending through June 30, 2004, and is comprised of the following funds and amounts:

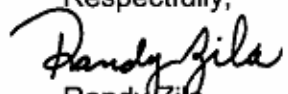
General Fund.....	\$118,655,214
Bond Fund.....	43,329,787
Building Fund – 1997 Project.....	0
Building Fund – 2003 Project.....	88,606,422
Capital Reserve Fund .....	5,855,605
Colorado Preschool Program Fund.....	245,770
Community Education Fund.....	2,183,320
Fair Contributions for Public School Sites Fund.....	4,900,420
Food Services Fund.....	5,576,600
Governmental Designated Purpose Grant Fund.....	6,428,519
Minimum Medical Insurance Liability Fund.....	11,018,670
Risk Management Fund.....	4,449,780
Student Activity Fund.....	6,064,416
Trust and Agency Fund.....	209,552
Vance Brand Civic Auditorium Fund.....	178,180
 TOTAL.....	 \$297,702,255

The 2004 fiscal year budgets of the St. Vrain Valley School District will provide instructional and support services for an estimated student body membership of 21,525 students.

The program budgeting process is based primarily upon the Financial Recovery Plan, the Board-adopted Mission Statement, the District's instructional priorities and the District's Goals for 2003-2004.

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

Respectfully,

  
Randy Zila  
Superintendent of Schools



## APPROPRIATION RESOLUTION

Be it resolved by the Board of Education of School District RE-1J in Boulder, Weld, and Larimer Counties that it hereby appropriates the amounts shown in the following schedule to each fund for the ensuing fiscal year beginning July 1, 2003, and extending through June 30, 2004, and adopts the budgets related thereto.

General Fund.....	\$118,655,214
Bond Fund.....	43,329,787
Building Fund – 1997 Project.....	0
Building Fund – 2003 Project.....	88,606,422
Capital Reserve Fund .....	5,855,605
Colorado Preschool Program Fund.....	245,770
Community Education Fund.....	2,183,320
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Vance Brand Civic Auditorium Fund.....	178,180
 TOTAL.....	 \$297,702,255

Date of the adoption of the budgets June 11, 2003

Signature -- President of the Board 



# **St. Vrain Valley School District**

## **School District Goals and Objectives**

### Areas of Emphasis - 2000-2005

The following “areas of emphasis” have been identified by the Board of Education as areas of continued support or encouragement in the development activities and goal-setting processes for the District. It is recognized by the Board of Education that there are a multitude of initiatives and activities going on in the school district at any one time that provide cohesion of educational and support programs which maintain high levels of District effectiveness day-to-day. The following "areas of emphasis" are to be used as guideposts in focusing decisions regarding further or future development of educational and support initiatives so decisions and resources are managed efficiently for effective, focused results.

### **Educational Program and Instruction**

*Assuring the Essentials Plus* is the adopted educational development plan for St. Vrain Valley Schools. Its contents shall continue to be regarded as the primary organizational vehicle for developmental activities in the District's educational and instructional program. Particular attention must continue to be focused on:

- A. Literacy and numeracy as a fundamental foundation and focus of K-8 instruction and within all content areas K-12.
- B. Identification and clarification of District content proficiencies that are "essential" for all students to show proficiency.
- C. Development of clear scoring "rubrics" for those essential content proficiencies so teachers are able to assess students.



- D. Continued development of a school improvement process that is anchored by performance data that is specifically tied to student proficiency in literacy and numeracy as the primary focus.
- E. Continued development of programming for students with unique challenges from the highest academic prowess to students who are challenged with special needs.

### **Human Resource Development**

- F. Continue to recruit, hire and retain highly qualified employees with a focus on reflecting the diversity within the communities the District serves.
- G. Maintain clear expectations for high performance with all employee groups within an environment where their contributions are honored and rewarded.

### **Auxiliary Services**

- H. Continue to improve fiscal policy, practices, documents, and communication of district financial status to parents, staff and community.
- I. Through thoughtful deliberation and planning, align financial resources with the focus areas of our educational agenda in order to maximize their impact on learning and achievement.
- J. Continue to plan for District growth through collaboration with the municipalities the District serves.
- K. Continue emphasis on facilities management, maintenance and improvements.

### **Technology**

- L. Continue to provide, within District resources, advanced technological improvements to further goals for teaching and learning, administrative effectiveness, communication inside and outside the District and for management of data.



**Safety**

- M. Continue to improve on and increase the level of awareness of student safety in all District schools and facilities with particular attention to implementation of the Board's policy on School Safety.



## GENERAL FUND

The General Fund is a governmental fund that is the general operating fund of the district. The General Fund reports such expenditures as salaries, benefits, purchased services, supplies and materials, capital outlay, other expenses, and transfers for the area of instruction, student services, instructional support, professional and technical support, capital reserve/self-insurance transfer, and contingency reserves.



2004 GENERAL FUND FISCAL YEAR BUDGET  
LIST OF BASIC ASSUMPTIONS

1. 2004 Fiscal Year Budget  
This fiscal year budget (July 1, 2003 - June 30, 2004) is presented based on the School Finance Act of 1994, as amended.
2. Pupil Membership  
The 2004 budget will be based on the October 1, 2003 one (1) day membership count and is being estimated at 21,525. This is an increase of 686 over the October 1, 2002 one (1) day membership count. This final result will not be known until October of 2003.
3. Instructional Capital Outlay, Supplies/Materials  
The Finance Act requires the District to budget and spend approximately \$3,299,616 in FY2004 for instructional capital outlay, supplies, field trips, and library books. This is based on 20,368 pupil FTE X \$162. This will be difficult for the District to achieve due to an aggregate reduction of 25% in school and departmental budgets from FY02 through FY04.
4. Capital Reserve/Risk Management Transfer  
The District is required to transfer \$262 per pupil FTE to the Capital Reserve Fund and Risk Management Fund. The dollar amount to be transferred is \$5,336,416 (20,368 pupil FTE X \$262).
5. State Equalization Program  
The District will receive \$5,812.46 per pupil FTE as per pupil revenue (PPR). After the minimum required transfer to Capital Reserve and Risk Management Funds of \$262 per pupil FTE, the District will realize \$5,550.46 as per pupil operating revenue (PPOR). The per pupil operating revenue increased \$135.80 or 2.50%.
6. Charter Schools  
The District is required to transfer 95% of the District's per pupil revenue multiplied by the funded pupil count (FPC) of the charter schools. However, the remaining 5% is to be used for general administration costs. If the entire 5% is not spent on a per pupil basis, the remainder is transferred to the Charter Schools. For the purpose of this budget, the transfer amount equals 100%. Twin Peaks Charter allotment equals \$2,371,704 for a funded pupil count of 408, and Ute Creek Charter allotment equals \$1,325,364 for a funded pupil



count of 228. It is important to note that only 95% will actually be transferred until the year-end audit is completed.

7. Contingency Reserve  
FY2004 budget allows for a 2.0% contingency reserve or \$2,330,847. This item was made possible by the Agreement, described in Assumptions #15 and #16.
8. TABOR Emergency Reserve  
There is no allowance for the TABOR Reserve within the General Fund. However, due to increased revenue within Risk Management and the designation of undeveloped land, there will be a TABOR Reserve as required per Article X of the State Constitution (TABOR Amendment).
9. School Allocations  
Based upon an additional 5% decrease from the reduced FY03 budget plus student membership growth of 686 students. (This 5% is in addition to the 15% reduction during the FY03 budget year.)
10. Departmental Requests  
Based upon an additional 5% decrease from the reduced FY03 budget from selected departments and with the following adjustments:
  - elimination of entrepreneurial grant - \$425,000
  - elimination of textbook adoption - \$568,536
  - increase for lease obligations - \$661,000
  - increase for utilities and fuel costs - \$189,756
11. New Schools  
Allows for staffing needs based on the opening of Elementary #21 (Tri-Town) and Elementary #22 (East Longmont) in the Fall of 2004. Middle School #6 (Tri-Town) is scheduled to open in January 2005.
12. Beginning Working Capital  
The beginning working capital is \$2,722,033. The District was able to increase the beginning working capital through the following:
  - 1) Forward Purchase Supply Agreement (see Assumption #15).
  - 2) Debt Service Forward Purchase Delivery Agreement (see Assumption #16).
  - 3) The District entering into a Lease Purchase Agreement with the State.
  - 4) The District has been carefully monitoring spending, along with energy conservation, staffing, hiring freeze even in light of unknown obligations,



and budget increases such as fuel costs. The overall expenditure level is less than the projections.

13. Funded Pupil Count

The total funded pupil count is 20,368 FTE.

  - Membership count is the actual number of students attending SVVSD.
  - Funded pupil count (FTE) is the factor of how many minutes those students attend classes (i.e., kindergarten students count as 1 membership but 0.5 funded pupil count).
14. Specific Ownership Tax

It has been determined to use a 3% increase in FY03 and conservative 2% increase for FY04.
15. Forward Supply Agreement

The District has entered into a Forward Supply Agreement with Wachovia Bank, N.A. (through a bidding process), which invests the proceeds from the sale of the 2003 Bond Issue. Wachovia has forwarded \$950,000 for interest earnings over the life of the investment agreement. Wachovia will issue securities to the District (held by Wells Fargo MN/Trust as custodian) in amounts up to the original investment of \$89,131,690. The Custodian will mature those securities on a pre-arranged draw schedule.
16. Debt Service Forward Delivery Agreement

The District will enter into a Debt Service Forward Delivery Agreement with an investment firm (through a bidding process), which will invest the money currently in the Bond Debt Service Fund. The investment firm will forward \$3,026,000 for interest earnings over the life of the investment agreement. The investment firm will issue securities to the District (held by Wells Fargo MN/Trust as custodian), which will mature on a pre-arranged bond payment schedule.
17. Interest Earnings

The rate of 1.25% was used to calculate interest earning of \$287,500.
18. Salaries & Benefits

Salaries were maintained at the current FY03 level according to the St. Vrain Valley School District Financial Recovery Plan, plus staffing growth based on increased membership enrollment. The school staffing is reflected at 98% with \$500,000 being budgeted for unknown staffing contingencies.



Salaries were also affected by the following:

- decrease in administrative staff - \$2,225,000
- decrease cost for employees on a 110-day contract
- decrease cost for retiring employees whose salary reduction takes effect in August 2003

#### 19. State Loan Program

Senate Bill 03-158 permits districts to enter into a lease purchase agreement. St. Vrain Valley School District will utilize this option to repay the State loan amount by June 30, 2003. That amount is estimated at \$5,081,928. The lease would be repaid within the FY04.



<b>GENERAL FUND BUDGET REVENUES FY 2004 BUDGET</b>	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGETED</b>	<b>FY 2003 RECOVERY BUDGET</b>	<b>FY 2004 ADOPTED</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 9,408,243</b>	<b>\$ 2,000,491</b>	<b>\$ (855,118)</b>	<b>\$ 2,722,033</b>
<b>LOCAL SOURCES</b>				
Property Taxes	39,972,442	43,070,800	42,495,872	44,072,321
Specific Ownership Taxes - Part of State Formula	5,215,842	3,814,516	3,814,516	3,970,455
Specific Ownership Taxes	-	1,906,668	1,906,668	1,665,246
Prior Year's Taxes Receivable	-	600,000	600,000	637,439
Penalties and Interest on Taxes	55,818	50,000	50,000	75,000
Special Ed. Tuition	37,010	30,000	30,000	37,000
Interest on Investments	435,459	367,500	-	287,500
Rentals	76,623	15,000	15,000	76,000
Migrant Grant Pass through BOCES	-	-	-	40,000
Miscellaneous	16,883	23,295	23,295	20,000
Transfer from Community Schools	-	-	170,000	-
Transfer from Charter Schools (Services)	-	165,880	165,880	165,880
Transfer from Athletic Fees	-	90,000	90,000	45,000
Transfer from Food Service	140,000	140,000	140,000	100,000
Transfer from Government Grants (indirect cost)	175,063	300,000	120,000	50,000
<b>TOTAL LOCAL SOURCES</b>	<b>46,125,140</b>	<b>50,573,659</b>	<b>49,621,231</b>	<b>51,241,841</b>
<b>STATE SOURCES</b>				
State Gifted and Talented	125,434	135,543	77,373	147,604
State Equalization	58,396,391	66,085,550	66,019,364	70,356,408
Textbook Funding	372,719	-	-	-
English Language Proficiency Act	81,766	96,314	96,314	91,000
Vocational Education	632,418	1,002,464	943,392	771,000
Exceptional Children Education Act	1,623,705	1,676,082	1,729,614	1,729,000
Teacher Incentive Program	183,743	-	-	-
Transportation	741,747	797,535	775,344	775,000
<b>TOTAL STATE SOURCES</b>	<b>62,157,923</b>	<b>69,793,488</b>	<b>69,641,401</b>	<b>73,870,012</b>
<b>FEDERAL SOURCES</b>				
Adult Basic Education	88,480	73,994	73,994	72,800
<b>TOTAL FEDERAL SOURCES</b>	<b>88,480</b>	<b>73,994</b>	<b>73,994</b>	<b>72,800</b>
<b>TOTAL REVENUE</b>	<b>108,371,543</b>	<b>120,441,141</b>	<b>119,336,626</b>	<b>125,184,653</b>
<b>LESS: STATE FINANCE ACT ALLOCATIONS</b>				
Allocation to Capital Reserve/Risk Management	(4,645,288)	(5,197,660)	(5,197,660)	(5,336,416)
Allocation to Charter Schools	(3,377,987)	(3,429,888)	(3,429,594)	(3,697,068)
Allocation to Colorado Preschool Program	-	-	-	(217,988)
<b>TOTAL STATE FINANCE ACT ALLOCATION</b>	<b>(8,023,275)</b>	<b>(8,627,548)</b>	<b>(8,627,254)</b>	<b>(9,251,472)</b>
<b>NET REVENUE</b>	<b>100,348,268</b>	<b>111,813,593</b>	<b>110,709,372</b>	<b>115,933,181</b>
<b>TOTAL BEGINNING FUND BALANCE AND NET REVENUE</b>	<b>\$ 109,756,511</b>	<b>\$ 113,814,084</b>	<b>\$ 109,854,254</b>	<b>\$ 118,655,214</b>



**GENERAL FUND BUDGET EXPENDITURES  
FY 2004 BUDGET**

**FY 2002  
ACTUAL**

**FY 2003  
BUDGETED**

**FY 2003  
RECOVERY BUDGET**

**FY 2004  
ADOPTED**

**EXPENDITURES**

Salaries	\$ 81,491,366	\$ 83,915,197	\$ 86,139,766	\$ 82,330,950
Benefits	15,272,297	15,943,887	16,853,727	16,022,523
Purchased Services	6,782,602	5,900,000	4,669,229	4,935,375
Supplies & Materials	7,065,865	6,000,000	6,712,001	6,149,033
Capital Outlay	625,926	500,000	641,861	614,984
Other (Dues & Fees)	(133,784)	30,000	30,000	156,328
Debt Service	-	-	-	5,533,750
Transfers				
Athletics/Activities/VBCA	258,374	175,000	463,716	231,424
<b>TOTAL EXPENDITURES</b>	<b>111,362,646</b>	<b>112,464,084</b>	<b>115,510,300</b>	<b>115,974,367</b>

**RESERVES**

Designated for Prior Year Obligation	-	600,000	600,000	350,000
Designated Reserves for Inventory	-	350,000		-
Designated Reserves for Textbooks	-	400,000		-
Reserve (Undesignated and Available)	-	-		2,330,847
<b>TOTAL RESERVES</b>	<b>-</b>	<b>1,350,000</b>	<b>600,000</b>	<b>2,680,847</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>\$ 111,362,646</b>	<b>\$ 113,814,084</b>	<b>\$ 116,110,300</b>	<b>\$ 118,655,214</b>



## BOND REDEMPTION FUND

The Bond Redemption Fund is a debt service fund that is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.



<b>BOND REDEMPTION FUND FY 2004 BUDGET</b>	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGETED</b>	<b>FY 2004 ADOPTED</b>	<b>FY 2004 REVISED</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 11,195,114</b>	<b>\$ 11,195,114</b>	<b>\$ 19,870,928</b>	<b>\$ 19,870,928</b>
<b>REVENUE</b>				
Property Taxes	13,864,993	13,086,057	23,458,859	23,458,859
Earnings from Investments	-	300,000	-	-
<b>TOTAL REVENUE</b>	<b>13,864,993</b>	<b>13,386,057</b>	<b>23,458,859</b>	<b>23,458,859</b>
<b>TOTAL BEGINNING FUND BALANCE &amp; REVENUE</b>	<b>25,060,107</b>	<b>24,581,171</b>	<b>43,329,787</b>	<b>43,329,787</b>
<b>EXPENDITURES</b>				
Debt Principal - December 15	6,377,460	2,123,000	8,580,000	8,580,000
Debt Interest - December 15	7,261,095	7,992,238	5,839,676	5,839,676
Debt Interest - June 15	-	3,567,634	5,544,520	7,754,520
Collection Fees/Refunding	5,775	10,000	10,000	10,000
<b>TOTAL EXPENDITURES</b>	<b>13,644,330</b>	<b>13,692,872</b>	<b>19,974,196</b>	<b>22,184,196</b>
<b>RESERVES</b>				
Designated Reserve for Principal/Interest (due December 15, following year)	-	10,172,634	13,114,520	15,939,520
Reserve (Undesignated and Available)	-	715,665	10,241,071	5,206,071
<b>TOTAL RESERVES</b>	<b>-</b>	<b>10,888,299</b>	<b>23,355,591</b>	<b>21,145,591</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>\$ 13,644,330</b>	<b>\$ 24,581,171</b>	<b>\$ 43,329,787</b>	<b>\$ 43,329,787</b>



## BUILDING FUND

The Building Fund for St. Vrain Valley School District is a Capital Project Fund and will be used to 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 initial, additional and replacement of equipment.



**BUILDING FUND - 1997 PROJECT  
FY 2004 BUDGET**

**FY 2002  
ACTUAL**

**FY 2003  
BUDGETED**

<b>BEGINNING FUND BALANCE</b>	<b>\$ 7,932,700</b>	<b>\$ 898,701</b>
<b>REVENUE</b>		
Earnings on Investments	216,060	25,000
<b>TOTAL REVENUE</b>	<b>216,060</b>	<b>25,000</b>
<b>TOTAL BEGINNING FUND BALANCE &amp; REVENUE</b>	<b>8,148,760</b>	<b>923,701</b>
<b>EXPENDITURES</b>		
Salaries	142,776	118,033
Benefits	18,625	5,668
Professional Services	(15,975)	70,000
Construction Projects	5,468,731	380,000
Site Development/Acquisition	1,200	-
Supplies	1,865,101	-
Capital Outlay	-	-
<b>TOTAL EXPENDITURES</b>	<b>7,480,458</b>	<b>573,701</b>
<b>RESERVE</b>		
Reserve (Undesignated and Available)	-	350,000
<b>TOTAL RESERVE</b>	<b>-</b>	<b>350,000</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>\$ 7,480,458</b>	<b>\$ 923,701</b>



**BUILDING FUND - 2003 PROJECT  
FY 2004 BUDGET**

**FY 2004  
ADOPTED**

**FY 2004  
REVISED**

**BEGINNING FUND BALANCE**

**\$ 88,596,422 \$ 88,596,422**

**REVENUE**

Earnings on Investments

10,000

10,000

Reimbursement of Infrastructure Expense

-

90,000,000

**TOTAL REVENUE**

**10,000**

**90,010,000**

**TOTAL BEGINNING FUND BALANCE & REVENUE**

**88,606,422**

**178,606,422**

**EXPENDITURES**

Salaries

309,777

309,777

Benefits

61,955

61,955

Professional Services

3,465,800

3,465,800

Construction Projects

51,385,136

141,385,136

Site Development/Acquisition

2,660,000

2,660,000

Supplies

275,000

275,000

Capital Outlay

1,930,000

1,930,000

**TOTAL EXPENDITURES**

**60,087,668**

**150,087,668**

**RESERVE**

Reserve (Undesignated and Available)

28,518,754

28,518,754

**TOTAL RESERVE**

**28,518,754**

**28,518,754**

**TOTAL EXPENDITURES & RESERVE**

**\$ 88,606,422 \$ 178,606,422**



## CAPITAL RESERVE FUND

The Capital Reserve Fund is used to account for the acquisition of land, construction of new facilities, alterations and improvement to existing structures where the estimated unit cost is in excess of \$1,000.



<b>CAPITAL RESERVE FUND FY 2004 BUDGET</b>	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGETED</b>	<b>FY 2004 ADOPTED</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 24,557</b>	<b>\$ 237,318</b>	<b>\$ 217,325</b>
<b>REVENUE</b>			
General Fund Allocation	3,848,288	4,247,660	4,386,416
Ute Creek Allocation	36,225	-	69,114
Earnings from Investments	5,413	35,000	31,250
Lease Proceeds - Tech Labs	796,606	-	-
Proceeds from Sale of Land (Creekside Property)	-	-	1,150,000
Sale of Fixed Assets	16,634	18,340	1,500
Miscellaneous	283,389	321,506	-
<b>TOTAL REVENUE</b>	<b>4,986,555</b>	<b>4,622,506</b>	<b>5,638,280</b>
<b>TOTAL BEGINNING FUND BALANCE &amp; REVENUE</b>	<b>5,011,112</b>	<b>4,859,824</b>	<b>5,855,605</b>
<b>EXPENDITURES</b>			
Projects	5,152,855	4,607,906	4,693,605
Transfer to Vance Brand Auditorium	12,000	12,000	12,000
Prior Year Carryover	-	239,918	-
<b>TOTAL EXPENDITURES</b>	<b>5,164,855</b>	<b>4,859,824</b>	<b>4,705,605</b>
<b>RESERVE</b>			
Reserve (Undesignated and Available)	-	-	1,150,000
<b>TOTAL RESERVE</b>	<b>-</b>	<b>-</b>	<b>1,150,000</b>
<b>TOTAL EXPENDITURES &amp; RESERVE</b>	<b>\$ 5,164,855</b>	<b>\$ 4,859,824</b>	<b>\$ 5,855,605</b>

The District has designated the undeveloped real estate located west of South Sherman Street and south of Kansas Avenue, in Longmont, Colorado (total appraised value of \$2,770,000) as TABOR Reserve as supported by the opinion of Ken Salazar, Attorney General of Colorado, in a letter dated April 15, 2003 to Senator Dave Owen, Chairman of the Joint Budget Committee. It is intended that this provide only 40% of the total TABOR Reserve required. The balance of the TABOR Reserve is provided in the Risk Management Fund.



## 2004 CAPITAL RESERVE PROJECTS

LOCATION	ITEM NO.	ITEM	AMOUNT
BOCES		District's share of Capital Reserve	\$132,156
		TOTAL--BOCES	\$132,156
District Technology Services	1	UPS protection for critical systems	\$30,000
District Technology Services	2	Multimedia computers for secondary school library/media centers	\$45,500
District Technology Services	3	Network services, district wide	\$70,000
District Technology Services	4	Copier equipment for schools	\$150,950
District Technology Services	5	Sr. High Business Ed lab upgrades--replace 2 H.S. labs	\$120,000
District Technology Services	6	Pay PLATO lease and expand licenses	\$108,292
District Technology Services	7	Replace oldest computer lab in each of six middle schools	\$271,480
District Technology Services	8	WAN wireless connections to "outlying" sites	\$200,000
District Technology Services	9	Replace library automation system with web-based product (phase 1)	\$325,000
District Technology Services	10	Network analysis tools	\$40,000
		TOTAL--DISTRICT TECHNOLOGY SERVICES	\$1,361,222
E.S.C.--Custodial	1	(3) Large carpet extractors (\$4,500 each)	\$13,500
E.S.C.--Custodial	2	(1) Snowplow/tractor for Longmont High	\$4,000
E.S.C.--Custodial	3	(6) small carpet extractors	\$11,700
E.S.C.--Custodial	4	(1) Riding carpet vacuum	\$7,000
E.S.C.--Custodial	5	(2) hard surface floor scrubbers	\$8,400
E.S.C.--Custodial	6	(5) 20" floor maintainers	\$11,700
E.S.C.--Custodial	7	(4) 17" floor maintainers	\$4,800
		TOTAL--CUSTODIAL	\$61,100
E.S.C.--Transportation	1	10-ton long chassis jack	\$2,000
E.S.C.--Transportation	2	Special Ed wheelchair equipped bus with retarder	\$100,000
E.S.C.--Transportation	3	One ton Van	\$26,000
E.S.C.--Transportation	4	78 passenger buses (5) for growth	\$390,000
E.S.C.--Transportation	5	Video Cameras for (6 ) buses	\$7,200
E.S.C.--Transportation	6	2-way radio system for District-wide use	\$275,000
E.S.C.--Transportation	7	Hub wheel puller	\$1,500
E.S.C.--Transportation	8	3/4 Ton 4x4 truck with utility bed, snow plow, and inverter	\$35,000
		TOTAL--TRANSPORTATION	\$836,700



## 2004 CAPITAL RESERVE PROJECTS

LOCATION	ITEM NO.	ITEM	AMOUNT
E.S.C.--O&M	1	Drive cleat bender	\$1,500
E.S.C.--O&M	2	Electrical line locator / fault finder	\$1,200
E.S.C.--O&M	3	(2) Laptop computers	\$2,800
E.S.C.--O&M	4	Drain cleaning machine (200')	\$3,000
		Sub Total-- E.S.C. -- O&M	\$8,500
E.S.C.--O&M--District Wide	1	Tree trimming	\$6,500
E.S.C.--O&M--District Wide	2	Asphalt repair	\$180,560
E.S.C.--O&M--District Wide	3	Phone system upgrade	\$30,000
E.S.C.--O&M--District Wide	4	Hot water heaters: Prairie Ridge, Eagle Crest Elem., Fall River Elem.	\$9,000
E.S.C.--O&M--District Wide	5	Playgrounds - ADA upgrades	\$51,000
E.S.C.--O&M--District Wide	6	Consultant Services	\$45,470
E.S.C.--O&M--District Wide	7	Portable Building moves	\$10,000
E.S.C.--O&M--District Wide	8	Basketball goal lift safety straps (Erie M/S main gym)	\$13,300
E.S.C.--O&M--District Wide	9	Portable buildings present lease	\$228,420
E.S.C.--O&M--District Wide	10	Portable buildings- new leases (4) including set-ups	\$124,740
E.S.C.--O&M--District Wide	11	Band Uniforms -Lyons M/S	\$20,000
E.S.C.--O&M--District Wide	12	Raw water lease/purchase	\$15,766
E.S.C.--O&M--District Wide	13	Sod removal at Everly Montgomery Field	\$11,610
E.S.C.--O&M--District Wide	14	Site concrete replacement	\$64,846
E.S.C.--O&M--District Wide	15	2- Way radio repeater installment	\$15,308
E.S.C.--O&M--District Wide	16	Niwot Sanitation District 1.6 Tap deficit	\$26,560
		Sub Total--E.S.C.--District Wide	\$853,080
E.S.C.--O&M--Grounds	1	3 " backflow preventer - Lyons Middle/Senior High	\$1,500
E.S.C.--O&M--Grounds	2	Mower - 16' deck	\$67,725
E.S.C.--O&M--Grounds	3	Portable welder	\$3,004
E.S.C.--O&M--Grounds	4	Mower 6' deck	\$19,355
E.S.C.--O&M--Grounds	5	Jack hammer	\$1,800
E.S.C.--O&M--Grounds	6	Flatbed trailer (16')	\$4,195
		Sub Total--E.S.C.--Grounds	\$97,579
		TOTAL--OPERATIONS & MAINTENANCE	\$959,159



## 2004 CAPITAL RESERVE PROJECTS

LOCATION	ITEM NO.	ITEM	AMOUNT
E.S.C.--Student Services	1	Annual rent/lease for third year (five year lease)	\$119,530
		TOTAL--STUDENT SERVICES	\$119,530
Burlington Elementary--O&M	1	Vinyl tile PE office/storeroom floor	\$1,027
Burlington Elementary--O&M	2	Cafeteria tables replacement	\$12,000
		TOTAL--BURLINGTON ELEMENTARY	\$13,027
Career Development Center	1	50-ton hydraulic shear press	\$8,000
Career Development Center	2	Overhead auto hoist	\$5,460
Career Development Center	3	Intercom system upgrade	\$1,685
		TOTAL--CAREER DEVELOPMENT CENTER	\$15,145
Central Elementary--O&M	1	Complete coat cubicles in the north hallway	\$7,236
Central Elementary--O&M	2	Replace roll down fire screen with glass	\$2,450
		TOTAL--CENTRAL ELEMENTARY	\$9,686
Eagle Crest Elementary--O&M	1	Fence west side of site	\$7,500
		TOTAL-- EAGLE CREST ELEMENTARY	\$7,500
Erie Elementary--O&M	1	White boards (12) 8 ft.	\$9,000
Erie Elementary--O&M	2	Extend southwest and surface play area	\$10,000
		TOTAL--ERIE ELEMENTARY	\$19,000
Erie Middle/Senior--O&M	1	Stage curtain replacement	\$11,200
Erie Middle/Senior--O&M	2	Gym sound system replacement	\$22,400
Erie Middle/Senior--O&M	3	Fire door replacement on back (west) wall in tech lab	\$2,000
Erie Middle/Senior--O&M	4	New lockers for middle school locker room	\$18,000
		TOTAL--ERIE MIDDLE/SENIOR HIGH	\$53,600
Frederick Senior--O&M	1	Replace single student lockers with double tier	\$52,350
Frederick Senior--O&M	2	Glass basketball goals (6)	\$6,000
		TOTAL--FREDERICK SENIOR	\$58,350



## 2004 CAPITAL RESERVE PROJECTS

LOCATION	ITEM NO.	ITEM	AMOUNT
Hygiene Elementary--O&M	1	Window tinting for front entry (allowance)	\$2,500
		TOTAL--HYGIENE ELEMENTARY	\$2,500
Longmont High--O&M	1	Partitions replacement - Girl's P.E. Locker room	\$8,198
Longmont High--O&M	2	Folding panel partition (Team Teaching)	\$14,000
Longmont High--O&M	3	Replace corridor light fixture lenses (FD notification)	\$1,500
Longmont High--O&M	4	Elice digital computer lab (Language Lab)	\$52,196
Longmont High--O&M	5	Replace door and frame Music Wing Exit	\$8,760
Longmont High--O&M	6	Student desks (25)	\$3,050
Longmont High--O&M	7	Replace acoustic shells at auditorium stage	\$18,952
Longmont High--O&M	8	Replace fire hydrant	\$1,500
		TOTAL--LONGMONT HIGH	\$108,156
Longs Peak Middle--O&M	1	Safety glass in doors of small gym	\$2,400
Longs Peak Middle--O&M	2	Ice machine for small gym	\$1,500
Longs Peak Middle--O&M	3	Motion actuated drinking fountain for HC student (ADA)	\$1,500
		TOTAL--LONGS PEAK MIDDLE	\$5,400
Lyons Elementary--O&M	1	Roof gutter and downspout replacement	\$2,200
Lyons Elementary--O&M	2	Furniture needs	\$4,115
Lyons Elementary--O&M	3	Portable sound system replacement	\$2,875
		TOTAL--LYONS ELEMENTARY	\$9,190
Lyons Middle/Senior--O&M	1	Carpet Band room	\$5,000
Lyons Middle/Senior--O&M	2	Rubber floor covering for Weight room (1/2 contribution)	\$7,500
Lyons Middle/Senior--O&M	3	Motorized lifts for basketball goals	\$4,000
		TOTAL--LYONS MIDDLE/SENIOR HIGH	\$16,500
Mead Elementary--O&M	1	Cafeteria tables replacement	\$9,350
Mead Elementary--O&M	2	Front entrance sidewalk repair	\$2,500
		TOTAL--MEAD ELEMENTARY	\$11,850



## 2004 CAPITAL RESERVE PROJECTS

LOCATION	ITEM NO.	ITEM	AMOUNT
Mead Middle--O&M	1	Computer lab equipment (for new lab)	\$54,000
		TOTAL--MEAD MIDDLE	\$54,000
Mountain View Elementary--O&M	1	Repaint the north elevation	\$5,360
Mountain View Elementary--O&M	2	Classroom Sinks waste pipe replacement	\$4,000
		TOTAL--MOUNTAIN VIEW ELEMENTARY	\$9,360
Niwot Elementary--O&M	1	Student desks and chairs	\$6,500
		TOTAL--NIWOT ELEMENTARY	\$6,500
Niwot High--O&M	1	Replace (6) basketball goal lifts (small gym)	\$9,000
Niwot High--O&M	2	Science tables w/ elec. (15) Room 209	\$5,934
Niwot High--O&M	3	Remodel room 209 for science (allowance - need to define scope)	\$1,000
Niwot High--O&M	4	Desks (100)	\$10,800
Niwot High--O&M	5	Chairs (100)	\$2,540
Niwot High--O&M	6	Replacement of damaged walls+C203, window casings - Room 115	\$3,500
Niwot High--O&M	7	Auxiliary gym scoreboard replacement	\$4,500
		TOTAL--NIWOT HIGH	\$37,274
Northridge Elementary--O&M	1	Furniture replacements	\$21,500
Northridge Elementary--O&M	2	Landscape Gay St. frontage (concrete paving)	\$8,000
Northridge Elementary--O&M	3	Fence at parent driveway	\$2,000
		TOTAL--NORTHRIDGE ELEMENTARY	\$31,500
Sanborn Elementary--O&M	1	Student desks	\$25,000
Sanborn Elementary--O&M	2	Student chairs	\$10,500
		TOTAL--SANBORN ELEMENTARY	\$35,500
Skyline High--O&M	1	Complete remodeling of 441A & 441B (old weight room)	\$8,000
Skyline High--O&M	2	Pug mill	\$4,000
Skyline High--O&M	3	Athletic fields concessions, restrooms + storage bldg. + landscape	\$324,100
		TOTAL--SKYLINE HIGH	\$336,100



## 2004 CAPITAL RESERVE PROJECTS

LOCATION	ITEM NO.	ITEM	AMOUNT
Spangler Elementary--O&M	1	Student desk replacement	\$5,000
		TOTAL--SPANGLER ELEMENTARY	\$5,000
Sunset Middle School--O&M	1	Replace (4) basketball goal lifts	\$6,000
		TOTAL--SUNSET MIDDLE	\$6,000
Vance Brand Civic Auditorium	1	Contribution for Capital Improvements	\$12,000
		TOTAL--VANCE BRAND CIVIC AUDITORIUM	\$12,000
Westview Middle School--O&M	1	Corridor HID-MH light fixture retrofit to 40W incandescent	\$3,400
Westview Middle School--O&M	2	Gym scoreboard	\$4,554
Westview Middle School--O&M	3	Irrigation Pond basin upgrade	\$10,000
Westview Middle School--O&M	4	Cafeteria tables replacement	\$25,000
Westview Middle School--O&M	5	Concrete sidewalks	\$17,000
Westview Middle School--O&M	6	Replace cafeteria exit doors	\$2,112
Westview Middle School--O&M	7	Administration remodel	\$15,000
		TOTAL--WESTVIEW MIDDLE	\$77,066
Ute Creek Secondary Academy	1	Ute Creek Secondary Academy	\$69,114
		TOTAL--CHARTER SCHOOL	\$69,114
High School #5 - O&M	1	Lease/Purchase Site	\$214,420
		TOTAL--HIGH SCHOOL #5	\$214,420
		GRAND TOTAL	\$4,693,605



## COLORADO PRESCHOOL PROGRAM FUND

The Colorado Preschool Program is a state funded program for preschool children the year before kindergarten. Children who qualify for Colorado Preschool Program have a variety of risk factors in their family, including low income and substance abuse.



**COLORADO PRESCHOOL PROGRAM FUND  
FY 2004 BUDGET**

**FY 2004  
ADOPTED**

**BEGINNING FUND BALANCE** \$ 32,385

**REVENUE**

Allocation from General Fund 213,385

**TOTAL REVENUE** 213,385

**TOTAL BEGINNING FUND BALANCE & REVENUE** 245,770

**EXPENDITURES**

Salaries 22,061

Benefits 5,836

Tuition 168,000

Purchased Services 4,870

Supplies and Materials 5,000

**TOTAL EXPENDITURES** 205,767

**RESERVES**

Designated Reserve - TABOR 6,173

Reserve (Undesignated and Available) 33,830

**TOTAL RESERVES** 40,003

**TOTAL EXPENDITURES AND RESERVES** \$ 245,770



## COMMUNITY EDUCATION FUND

The Community Education Fund is used to record financial transactions from such activities as driver's education, summer school, community projects, adult general programs, and student alternative make-up programs.



## COMMUNITY EDUCATION PROGRAM DESCRIPTIONS

Community Schools - Funds are generated through tuition and fees. Expenditures are for salaries, supplies/materials, and furniture/equipment. This program serves preschool age children through adults. Included in this category are:

1. Preschool - Funds are generated through tuition and grants. Expenditures are for teacher and paraprofessional salaries, tuition assistance, supplies/materials, furniture/equipment and field trips. This program serves children 3-5 years of age.
2. Before/After School Care (Extended Day) - Funds are generated through tuition. Expenditures are for salaries and supplies/materials. This program serves elementary school age students.

Driver Education - Funds are generated through tuition. Expenditures include instructors' salaries, tuition assistance and safe driving motivational materials. This program serves students of driving age (15 years 3 months - adult) including resident and non-resident students.

Adult Outsource - Funds are generated through tuition/registration for over 21 year old students. Expenses are for extra duty for staff, instructional supplies and books. This program serves adults 17 years of age and older.

Summer School - Funds are generated through tuition. Student Intervention/At-Risk grants, and Private Industry Partnership (PIP) funding. Expenditures include instructor salaries, clerical support, supplies/materials, tuition assistance and utility/custodial support. This program serves students in both elementary and secondary grades. Included is the Summer Reading Program. Funds are generated through tuition and donations. Expenditures are for salaries and supplies/materials. This program serves elementary school age students in grades K-3 in non-Title I schools. Separate funding for Title I schools are provided through the Title I Grant.



**COMMUNITY EDUCATION FUND  
FY 2004 BUDGET**

**FY 2002  
ACTUAL**

**FY 2003  
BUDGETED**

**FY 2004  
ADOPTED**

**BEGINNING FUND BALANCE**

Community School Program	\$ 833,086	\$ 255,000	\$ 609,703
Driver Education Program	(34,707)	-	29,000
Adult Outsource	5,804	-	32,000
Summer School Program	19,989	-	11,000
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>824,172</b>	<b>255,000</b>	<b>681,703</b>

**REVENUE**

Community School Program	1,441,223	1,058,000	1,226,617
Driver Education Program	239,915	200,000	220,000
Adult Outsource	-	-	10,000
Summer School Program	215,364	35,000	45,000
<b>TOTAL REVENUE</b>	<b>1,896,502</b>	<b>1,293,000</b>	<b>1,501,617</b>
<b>TOTAL BEGINNING FUND BALANCE &amp; REVENUE</b>	<b>2,720,674</b>	<b>1,548,000</b>	<b>2,183,320</b>

**EXPENDITURES**

Community School Program	1,262,918	959,000	1,782,834
Driver Education Program	185,939	200,000	241,748
Adult Outsource	-	-	40,777
Summer School Program	199,336	180,000	54,369
<b>TOTAL EXPENDITURES</b>	<b>1,648,193</b>	<b>1,339,000</b>	<b>2,119,728</b>

**RESERVE**

Designated Reserve - TABOR	-	209,000	63,592
<b>TOTAL RESERVE</b>	<b>-</b>	<b>209,000</b>	<b>63,592</b>
<b>TOTAL EXPENDITURES &amp; RESERVE</b>	<b>\$ 1,648,193</b>	<b>\$ 1,548,000</b>	<b>\$ 2,183,320</b>



## FAIR CONTRIBUTIONS FOR PUBLIC SCHOOL SITES FUND

This 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 and Dacono. 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.



**FAIR CONTRIBUTIONS FOR PUBLIC SCHOOL SITES FUND  
FY 2004 BUDGET**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGETED</b>	<b>FY 2004 ADOPTED</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 2,658,730</b>	<b>\$ 2,658,730</b>	<b>\$ 3,677,544</b>
<b>REVENUE</b>			
Fees Cash-In-Lieu	978,337	1,509,665	1,187,051
Earnings on Investments	48,567	100,000	35,825
Capital Lease	1,665,000	-	-
<b>TOTAL REVENUE</b>	<b>2,691,904</b>	<b>1,609,665</b>	<b>1,222,876</b>
<b>TOTAL BEGINNING FUND BALANCE &amp; REVENUE</b>	<b>5,350,634</b>	<b>4,268,395</b>	<b>4,900,420</b>
<b>EXPENDITURES</b>			
Land	1,703,977	600,000	1,000,000
Purchased Services	43,654	-	25,000
<b>TOTAL EXPENDITURES</b>	<b>1,747,631</b>	<b>600,000</b>	<b>1,025,000</b>
<b>RESERVE</b>			
Reserve (Undesignated and Available)	-	3,668,395	3,875,420
<b>TOTAL RESERVE</b>	<b>-</b>	<b>3,668,395</b>	<b>3,875,420</b>
<b>TOTAL EXPENDITURES &amp; RESERVE</b>	<b>\$ 1,747,631</b>	<b>\$ 4,268,395</b>	<b>\$ 4,900,420</b>



## FOOD SERVICE FUND

The Food Service Department is responsible for providing meal service to the District's students and staff. The National School Lunch Program is available at thirty-three schools. Thirteen schools currently participate in the School Breakfast Program. In addition to these programs, most schools offer a la carte choices.

The Food Service Fund is an enterprise fund that accounts for operations that are financed and operated in a manner similar to private business enterprises. The budget is prepared using a zero-based and incremental budgeting method. The largest revenue accounts are students' payments and federal reimbursement that flows through the Colorado Department of Education. The largest expenditures accounts are food, salaries and benefits. A transfer to the General Fund has been included to offset indirect costs related to the Food Service Program.



<b>FOOD SERVICE FUND FY 2004 BUDGET</b>	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGETED</b>	<b>FY 2004 ADOPTED</b>
<b>BEGINNING WORKING CAPITAL</b>			
Cash Resources	\$ 906,793	\$ 950,000	\$ 925,000
Inventory	162,337	150,000	150,000
<b>TOTAL BEGINNING WORKING CAPITAL</b>	<b>1,069,130</b>	<b>1,100,000</b>	<b>1,075,000</b>
<b>REVENUE</b>			
Investment Interest	14,274	14,000	8,000
Meal Payments	2,772,329	2,790,000	2,900,000
Special Events	15,956	6,000	11,000
Miscellaneous (Head Start Meals, Rebates, Equipment Sales)	31,636	10,000	30,000
National School Lunch/Breakfast Program Reimbursement	1,197,839	1,240,000	1,300,600
State Reimbursement	49,065	-	52,000
Commodities Received	173,365	-	200,000
<b>TOTAL REVENUE</b>	<b>4,254,464</b>	<b>4,060,000</b>	<b>4,501,600</b>
<b>TOTAL WORKING CAPITAL &amp; REVENUE</b>	<b>5,323,594</b>	<b>5,160,000</b>	<b>5,576,600</b>
<b>EXPENDITURES</b>			
Salaries	1,562,929	1,750,700	1,585,000
Benefits	351,373	384,300	336,625
Food Purchases	1,716,760	1,965,000	2,000,000
Commodities Used	173,365	-	200,000
Non-Food	53,219	68,000	45,000
Contractual Services	142,402	140,000	205,000
Supplies and Other Direct Charges	95,544	99,000	55,000
Capital Expenditures	27,983	100,000	100,000
<b>TOTAL EXPENDITURES</b>	<b>4,123,575</b>	<b>4,507,000</b>	<b>4,526,625</b>
<b>TRANSFER TO GENERAL FUND</b>	<b>140,000</b>	<b>140,000</b>	<b>100,000</b>
<b>RESERVES</b>			
Year-End Inventory	-	150,000	150,000
Designated Reserve - TABOR	-	139,410	138,799
Reserve (Undesignated and Available)	-	223,590	661,176
<b>TOTAL RESERVES</b>	<b>-</b>	<b>513,000</b>	<b>949,975</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; RESERVES</b>	<b>\$ 4,263,575</b>	<b>\$ 5,160,000</b>	<b>\$ 5,576,600</b>



## GOVERNMENTAL DESIGNATED PURPOSE GRANT FUND

The Governmental Designated Purpose Grant Fund is used to account for restricted state and federal grants. A list of grants is defined on the following pages.



## **GOVERNMENT GRANT PROGRAM DESCRIPTIONS**

For FY 2002-03, the NCLB Act changed many of the consolidated grants. Briefly, the Act provided more funds in formula driven rather than competitive grants; more emphasis on school assessments and accountability; standards-based (scientifically measurable) education, more reliance on the CSAP for determining AYP (average yearly progress); increased use of technology in the classroom; requirements for teacher and principal certification; school choice; sanctions for schools that do not meet AYP; and increased flexibility for moving funds within programs. The Consolidated Grant is designed to be integrated district-wide with funds of one program supporting the goals of another.

### **Consolidated Grants**

#### Title I: Part A – Basic & Migrant Education

This federally funded program is designed to offer intensive supplemental reading, language arts and math instruction to students who are not performing at grade level proficiency. Students are selected for participation based on district assessment and teacher referral. St. Vrain emphasizes K-3 programming. Reforms for 2002-03 provided more accountability for AYP; required certification for teachers and paraprofessionals, and parental school choice for those students whose schools were designated as “on improvement”. Early reading programs are heavily emphasized. Provisions include funds for Migrant Children, Neglected and Delinquent Children, Dropout Prevention, and Advanced Placement Fee waivers.

#### Title II: Part A – Preparing, Training and Recruiting High Quality Teachers and Principals

Combines Eisenhower and Class Size reduction grants to provide reform of teacher and principal certification, establishes an alternative certification process, provide funds for professional development to achieve certification in core teaching areas by FY 2005-06. Paraprofessionals are included in certification process.

#### Title II: Part D – Teacher Technology

Provides a state formula grant to support the integration of educational technology into classrooms to improve teaching and learning.



### Title III: English Language Acquisition, Language Enhancement

Consolidates the Bilingual Education Act with the Emergency Immigrant Education Program. Grants are now formula based, rather than competitive. Reform will focus existing programs on teaching English to limited English proficient children, and holding states accountable for LEP students attaining English. Provides provisions for parental rights, flexibility of teaching methods, standards based testing and accountability.

### Title IV: Part A – Safe and Drug-Free Schools

Drug-free schools money is designated by Congress to support programs that prevent violence in and around schools and the illegal use of alcohol, tobacco and drugs. Grants made to Local Education Agencies may support school drug and violence prevention, early intervention, rehabilitation referral, and education in elementary through secondary schools.

### Title V: Innovative Programs

Retains the old Title VI programs and expands the list of targeted innovative program areas to 27. Provides funds for charter schools.

### Title VI: Innovative Programs

Combined under NCLB into Title V.

## **State Grants**

### Read to Achieve

A state competitive grant focused on improving Colorado's literacy rate in elementary schools.

### Clearview Expulsion

Grant funds support the Clearview Education Center, a program that provides comprehensive, intense, remedial education and life skills training for expelled students. New Beginnings, a program developed for those at risk of suspension, provides life skills training for middle school students.

### Alternatives for Youth

Provides services for expelled students and expulsion prevention programs.



## **Federal Grants**

### Indian Education

Indian Education programs supplement the efforts of State and local educational agencies, and Indian tribes, to improve educational opportunities for Indian children. The programs link these efforts to broader educational reforms underway in States and localities to ensure that Indian students benefit from those reforms and achieve to the same challenging academic standards as other students.

### IDEA – PL 94-142 – Part B

Originally, Part B monies were to fund 40% of excess costs that local districts would incur in meeting the individual education plans of all students with disabilities as outlined in the Public Law. At the present time, it accounts for about seven to eight percent. Annually, the number of students identified through an October 1 count determines the amount of money received.

### IDEA – PL 99-457 – Preschool

Preschool funds were generated to provide local school districts with additional funding to help meet the needs of preschool students (ages 3-5) identified as disabled. The amount of money received is annually determined by the number of students identified in this category through an October 1 count.

### Carl Perkins – Vocational Education

The Carl Perkins Grant provides funds to secondary programs that serve special populations in vocational settings. Integrated academics, technology and the “New Basics” are also to be in place in programs receiving funds.

### McKinney – Education of the Homeless

Funded under the McKinney Act, this grant provides assistance to homeless children and youth within the District. The purpose of this assistance is to be sure that these children are enrolled in school, regularly attending, and succeeding academically. Some funds provide training for school personnel about the needs and rights of the homeless. These grant funds also support the Education Center at the Inn Between.

### School to Work Alliance Program (SWAP)

SWAP is a collaborative program between the Colorado Department of Education, Vocational Rehabilitation and the school district that provides a new pattern of services for students with mild/moderate disabilities that leads to competitive employment.



#### Support Inclusive Learning Communities (SILC)

SILC funds provide a cooperative environment for teachers from different schools to study data and develop strategies for professional development aimed at school improvement. Specific areas chosen for improvement within the SVVSD are Literacy, Six Traits Writing, and Differentiated Instruction .

#### Literacy Center - ABE

The Colorado Department of Adult Education provides flow-through funds from the Federal Adult Education Act for the operation of four regional Literacy Resource Centers for housing materials and facilitating workshops directed at staff development for federally funded adult education programs. These funds are provided for programs addressing the educational needs (below secondary completion) of learners who are not in a traditional school setting.



**GOVERNMENTAL DESIGNATED PURPOSE GRANT FUND  
FY 2004 BUDGET**

**FY 2002  
ACTUAL**

**FY 2003  
BUDGETED**

**FY 2004  
ADOPTED**

**REVENUE**

**Consolidated Federal Grants**

Title I: Part A - Basic	\$ 969,028	\$ 1,208,293	\$ 1,967,008
Title I: Part C - Migrant Ed.	231,585	-	-
Title II: Part A - Teacher Quality	104,395	566,977	771,997
Title II: Part D - Technology	-	-	49,219
Title III: English Language Acquisition	-	216,152	253,466
Title IV: Part A - Safe and Drug Free Schools	61,585	73,255	92,661
Title V: Innovative Programs	-	108,514	148,971
Title VI: Innovative Education - Rural & Low Income	110,907	-	-
Title VI-D: Class Size Reduction	301,195	-	-
<b>Total consolidated federal grants</b>	<b>1,778,695</b>	<b>2,173,191</b>	<b>3,283,322</b>

**State Grants**

Read to Achieve	330,670	427,500	72,000
Clearview Expulsion	51,125	-	-
Alternatives for Youth	-	-	45,000
School of Excellence	30,000	-	-
CDE Grant (Ute Creek)	84,202	-	-
<b>Total state grants</b>	<b>495,997</b>	<b>427,500</b>	<b>117,000</b>

**Other Grants**

Miscellaneous grants	48,945	200,000	220,000
<b>Total other grants</b>	<b>48,945</b>	<b>200,000</b>	<b>220,000</b>

**Federal Grants**

Indian Education	14,124	-	-
Life Centered Education	34,712	-	-
Even Start	20,459	-	-
Ute Creek CSAP	14,252	-	-
IDEA - PL 94-142 - Part B	1,422,463	1,656,273	2,248,000
IDEA - PL 99-457 - Preschool	67,030	74,000	103,000
Carl Perkins - Vocational Education	80,477	90,000	88,668
McKinney - Education of the Homeless	36,800	35,000	32,000
School to Work Alliance (SWAP)	161,346	177,850	175,024
Support Inclusive Learning Communities (SILC)	7,437	-	-
Literacy Center - ABE	32,578	73,000	36,505
Centennial Regional Technology Assistance Center	246,442	-	-
Medicaid	128,414	90,000	100,000
Ute Creek Secondary Academy	101,741	80,000	25,000

<b>Total federal grants</b>	<b>2,368,275</b>	<b>2,276,123</b>	<b>2,808,197</b>
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<b>TOTAL REVENUE</b>	<b>\$ 4,691,912</b>	<b>\$ 5,076,814</b>	<b>\$ 6,428,519</b>
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**GOVERNMENTAL DESIGNATED PURPOSE GRANT FUND  
FY 2004 BUDGET**

**FY 2002  
ACTUAL**

**FY 2003  
BUDGETED**

**FY 2004  
ADOPTED**

**EXPENDITURES**

**Consolidated Federal Grants**

Title I: Part A - Basic	\$ 969,028	\$ 1,208,293	\$ 1,967,008
Title I: Part C - Migrant Ed.	231,585	-	-
Title II: Part A - Teacher Quality	104,395	566,977	771,997
Title II: Part D - Technology	-	216,152	49,219
Title III: English Language Acquisition	-	73,255	253,466
Title IV: Part A - Safe and Drug Free Schools	61,585	108,514	92,661
Title V: Innovative Programs	-	-	148,971
Title VI: Innovative Education - Rural & Low Income	110,907	-	-
Title VI-D: Class Size Reduction	301,195	-	-
<b>Total consolidated federal grants</b>	<b>1,778,695</b>	<b>2,173,191</b>	<b>3,283,322</b>

**State Grants**

Read to Achieve	330,670	427,500	72,000
Clearview Expulsion	51,125	-	-
Alternatives for Youth	-	-	45,000
School of Excellence	30,000	-	-
CDE Grant (Ute Creek)	84,202	-	-
<b>Total state grants</b>	<b>495,997</b>	<b>427,500</b>	<b>117,000</b>

**Other Grants**

Miscellaneous grants	48,945	200,000	220,000
<b>Total other grants</b>	<b>48,945</b>	<b>200,000</b>	<b>220,000</b>

**Federal Grants**

Indian Education	14,124	-	-
Life Centered Education	34,712	-	-
Even Start	20,459	-	-
Ute Creek CSAP	14,252	-	-
IDEA - PL 94-142 - Part B	1,422,463	1,656,273	2,248,000
IDEA - PL 99-457 - Preschool	67,030	74,000	103,000
Carl Perkins - Vocational Education	80,477	90,000	88,668
McKinney - Education of the Homeless	36,800	35,000	32,000
School to Work Alliance (SWAP)	161,345	177,850	175,024
Support Inclusive Learning Communities (SILC)	7,437	-	-
Literacy Center - ABE	32,578	73,000	36,505
Centennial Regional Technology Assistance Center	246,442	-	-
Medicaid	128,414	90,000	100,000
Ute Creek Secondary Academy	101,741	80,000	25,000

<b>Total federal grants</b>	<b>2,368,274</b>	<b>2,276,123</b>	<b>2,808,197</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,691,911</b>	<b>\$ 5,076,814</b>	<b>\$ 6,428,519</b>



## MINIMUM MEDICAL INSURANCE LIABILITY FUND

This is an internal service fund which collects the total amount of contributions for health and dental insurance, coverage for employee premiums, plus the District premium contributions, and from which the insurance company's retention and pooling fees are paid on a monthly basis. The insurance company is also reimbursed for paid employee and their dependent's medical claims as submitted.



**MINIMUM MEDICAL INSURANCE LIABILITY FUND  
FY 2004 BUDGET**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGETED</b>	<b>FY 2004 ADOPTED</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ (22,627)</b>	<b>\$ -</b>	<b>\$ 369,950</b>
<b>REVENUE</b>			
Charges for Service	8,941,630	6,000,000	10,642,220
Interest	6,307	20,000	6,500
<b>TOTAL REVENUE</b>	<b>8,947,937</b>	<b>6,020,000</b>	<b>10,648,720</b>
<b>TOTAL BEGINNING FUND BALANCE &amp; REVENUE</b>	<b>8,925,310</b>	<b>6,020,000</b>	<b>11,018,670</b>
<b>EXPENDITURES</b>			
Claims Paid	8,338,961	5,806,000	9,642,500
Salaries	70,695	91,600	88,500
Benefits	14,718	18,400	17,500
Supplies & Materials	-	4,000	4,000
<b>TOTAL EXPENDITURES</b>	<b>8,424,374</b>	<b>5,920,000</b>	<b>9,752,500</b>
<b>RESERVE</b>			
Reserve (Undesignated and Available)	-	100,000	1,266,170
<b>TOTAL RESERVE</b>	<b>-</b>	<b>100,000</b>	<b>1,266,170</b>
<b>TOTAL EXPENDITURES &amp; RESERVE</b>	<b>\$ 8,424,374</b>	<b>\$ 6,020,000</b>	<b>\$ 11,018,670</b>



## 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, workers' compensation, property and liability claims, and the payment of administrative expenses. The main source of revenue is defined by the School Finance Act and is a transfer from General Fund.



**RISK MANAGEMENT FUND  
FY 2004 BUDGET**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGETED</b>	<b>FY 2004 ADOPTED</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 738,512</b>	<b>\$ 941,617</b>	<b>\$ 3,432,317</b>
<b>REVENUE</b>			
Investment Interest	14,390	20,000	37,500
Dividends from Self Insurance Pools	611,311	557,000	-
Miscellaneous/Restitution	372	300	300
Reimbursement from Charter Schools	21,521	54,116	29,663
Allocation from General Fund	797,000	950,000	950,000
<b>TOTAL REVENUE</b>	<b>1,444,594</b>	<b>1,581,416</b>	<b>1,017,463</b>
<b>TOTAL BEGINNING FUND BALANCE &amp; REVENUE</b>	<b>2,183,106</b>	<b>2,523,033</b>	<b>4,449,780</b>
<b>EXPENDITURES</b>			
Salaries	133,386	191,883	193,000
Benefits	21,466	34,685	38,600
Professional Services	58,462	82,000	82,000
Self Insurance Pools	427,204	300,000	340,000
Commercial Insurance Premiums	454,176	607,000	687,000
Purchased Services	6,532	7,250	8,750
Losses on Claims	104,916	444,000	444,000
Supplies & Materials	28,573	35,000	45,000
Capital Outlay	-	5,000	5,000
<b>TOTAL EXPENDITURES</b>	<b>1,234,715</b>	<b>1,706,818</b>	<b>1,843,350</b>
<b>RESERVES</b>			
Designated Reserve - TABOR	-	816,215	2,205,420
Reserve (Undesignated and Available)	-	-	401,010
<b>TOTAL RESERVES</b>	<b>-</b>	<b>-</b>	<b>2,606,430</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>\$ 1,234,715</b>	<b>\$ 2,523,033</b>	<b>\$ 4,449,780</b>



## STUDENT ACTIVITY FUND

The Student Activity Fund is used to record financial transactions related to school-sponsored pupil interscholastic and intra-scholastic athletic and related events. These activities are generally supported by revenues from pupil fund-raisers and gate receipts.



<b>STUDENT ACTIVITY FUND FY 2004 BUDGET</b>	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGETED</b>	<b>FY 2004 ADOPTED</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,520,551</b>	<b>\$ 1,400,000</b>	<b>\$ 2,444,606</b>
<b>REVENUE</b>			
Student Activity Sources from Schools	3,635,526	2,500,000	3,000,000
Interest Income	(389)	45,000	21,000
General Fund Transfer Support			
Athletics	132,500	145,000	159,876
Student Services	19,500	6,000	-
Speech & Forensics	9,100	25,000	17,500
Instrumental Music	4,434	5,000	4,434
Vocal Music Clinic	-	3,000	3,000
Athletic/Activity Participation Fees	-	300,000	414,000
<b>TOTAL REVENUE</b>	<b>3,800,671</b>	<b>3,029,000</b>	<b>3,619,810</b>
<b>TOTAL BEGINNING FUND BALANCE &amp; REVENUE</b>	<b>5,321,222</b>	<b>4,429,000</b>	<b>6,064,416</b>
<b>EXPENDITURES</b>			
Expenditures for Student Activities	2,345,584	4,000,000	5,650,416
Athletic/Activity Programs	1,231,298	300,000	414,000
<b>TOTAL EXPENDITURES</b>	<b>3,576,882</b>	<b>4,300,000</b>	<b>6,064,416</b>
<b>RESERVE</b>			
Designated Reserve - TABOR	-	129,000	-
<b>TOTAL RESERVE</b>	<b>-</b>	<b>129,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES &amp; RESERVE</b>	<b>\$ 3,576,882</b>	<b>\$ 4,429,000</b>	<b>\$ 6,064,416</b>



## TRUST AND AGENCY FUND – SCHOLARSHIPS

The Trust and Agency Fund is used to account for assets held by a governmental unit in a trustee capacity and is used to record scholarship award monies, according to the individual trust guidelines.



**TRUST AND AGENCY FUND - SCHOLARSHIPS  
FY 2004 BUDGET**

**FY 2002  
ACTUAL**

**FY 2003  
BUDGETED**

**FY 2004  
ADOPTED**

**BEGINNING FUND BALANCE**

**\$ 171,210 \$ 171,210 \$ 143,802**

**REVENUE**

Contributions 87,356 50,000 65,000

Interest on Investments 987 4,000 750

**TOTAL REVENUE 88,343 54,000 65,750**

**TOTAL BEGINNING FUND BALANCE & REVENUE 259,553 225,210 209,552**

**EXPENDITURES**

Scholarships 119,954 225,210 209,552

**TOTAL EXPENDITURES \$ 119,954 \$ 225,210 \$ 209,552**



## VANCE BRAND CIVIC AUDITORIUM FUND

The Vance Brand Civic Auditorium is a joint effort between the St. Vrain Valley School District and the City of Longmont. This fund accounts for the general operating revenues, operating expenses, and capital improvements of the auditorium.



**VANCE BRAND CIVIC AUDITORIUM FUND  
FY 2004 BUDGET**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGETED</b>	<b>FY 2004 ADOPTED</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 87,335</b>	<b>\$ 52,350</b>	<b>\$ 37,966</b>
<b>REVENUE</b>			
Charges for Services	63,530	34,200	34,200
Programs	24,976	10,000	-
Interest Earnings	833	1,250	400
Transfer from General Fund	54,840	54,840	46,614
Contributions:			
•City of Longmont - Operations and Programs Subsidy	-	30,000	30,000
•Capital Reserve Fund - Special Projects	-	12,000	12,000
•St. Vrain Valley School District - Capital Reserve	12,000	12,000	12,000
Skyline Rental	-	3,000	5,000
<b>TOTAL REVENUE</b>	<b>156,179</b>	<b>157,290</b>	<b>140,214</b>
<b>TOTAL BEGINNING FUND BALANCES &amp; REVENUE</b>	<b>243,514</b>	<b>209,640</b>	<b>178,180</b>
<b>EXPENDITURES</b>			
Salaries	92,265	91,412	91,744
Benefits	16,418	18,585	20,224
Purchased Services	1,518	22,200	2,100
Supplies	43,631	8,500	5,500
Utilities	-	6,200	6,200
Equipment	35,146	25,090	3,000
<b>TOTAL EXPENDITURES</b>	<b>188,978</b>	<b>171,987</b>	<b>128,768</b>
<b>RESERVES</b>			
Contingency Reserve	-	37,653	45,549
Designated Reserve - TABOR	-	-	3,863
<b>TOTAL RESERVES</b>	<b>-</b>	<b>37,653</b>	<b>49,412</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>\$ 188,978</b>	<b>\$ 209,640</b>	<b>\$ 178,180</b>