



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

# **SUPERINTENDENT'S BUDGET**

**2006 Fiscal Year  
July 1, 2005 – June 30, 2006**

May 11, 2005 (Introduction)  
May 25, 2005 (Public Hearing)  
June 8, 2005 (Adoption)

*"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."*

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DATE: June 8, 2005

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

This proposed Fiscal Year 2006 St. Vrain Valley School District Budget is the expenditure plan for all funds generated through local, state and federal sources during the 2005 fiscal year, commencing July 1, 2005, and extending through June 30, 2006, and is comprised of the following funds and amounts:

General Fund.....	\$131,869,000
Bond Redemption Fund.....	24,420,000
Building Fund.....	106,456,000
Capital Reserve Fund .....	7,492,000
Colorado Preschool Program Fund.....	312,000
Community Education Fund.....	2,300,000
Fair Contributions for Public School Sites Fund.....	3,966,000
Food Services Fund.....	4,879,000
Governmental Designated Purpose Grant Fund.....	6,622,000
Minimum Medical Insurance Liability Fund.....	15,068,000
Risk Management Fund.....	1,547,000
Student Activity Fund.....	7,749,000
Student Scholarship Fund.....	165,000
Vance Brand Civic Auditorium Fund.....	<u>167,000</u>
 TOTAL.....	 \$313,012,000

The 2006 fiscal year budgets of the St. Vrain Valley School District will provide instructional and support services for an estimated student body membership of 22,369 students.

The program budgeting process is based primarily upon the Board-adopted Mission Statement, the District's instructional priorities and the District's Strategic Plan for 2004-2009.

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

Respectfully,

Randy Zila

Superintendent of Schools

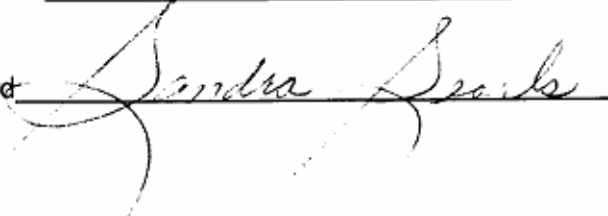
## APPROPRIATION RESOLUTION

Be it resolved by the Board of Education of School District RE-1J in Boulder, Weld, and Larimer Counties 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, 2005, and extending through June 30, 2006, and adopts the budgets related thereto.

General Fund.....	\$131,869,000
Bond Redemption Fund.....	24,420,000
Building Fund.....	106,456,000
Capital Reserve Fund .....	7,492,000
Colorado Preschool Program Fund.....	312,000
Community Education Fund.....	2,300,000
Fair Contributions for Public School Sites Fund.....	3,966,000
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Risk Management Fund.....	1,547,000
Student Activity Fund.....	7,749,000
Student Scholarship Fund.....	165,000
Vance Brand Civic Auditorium Fund.....	167,000
<b>TOTAL.....</b>	<b>\$313,012,000</b>

Date of the adoption of the budgets June 8, 2005

Signature – President of the Board

A handwritten signature in cursive script, appearing to read "Sandra Sparks", is written over a horizontal line.

# **St. Vrain Valley School District**

## **School District Strategic Plan**

### **Navigating Our Course - 2004-2009**

On September 8, 2004, the Board of Education adopted the St. Vrain Valley School District 2004-2009 Strategic Plan. The Plan consists of a vision statement, mission statement, governing value statements, and three focus areas.

The focus areas include objectives, evidences of success, and over 60 strategies. These strategies are the flexible segment of the Plan and will be implemented incrementally over the next five years.

#### **Vision Statement**

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

#### **Mission Statement**

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

#### **Governing Value Statements**

1. The District is guided by a clear vision and supported by a strategic plan that engages the community in supporting its mission.
2. A standards-based curriculum, supported by assessment, data analysis and appropriate professional development, guides instruction.
3. The District uses research-based instructional strategies to meet the diverse learning needs of all students.
4. Teachers, students, staff, parents, and guardians are committed to high educational expectations and sustaining a continuous improvement culture.
5. The educational experience, in collaboration with the community, develops students who are well prepared for their future.
6. Minority communities will be integral, active participants in the school community.
7. Schools provide safe, nurturing, and respectful learning environments that support all students, staff, parents, guardians, and volunteers.
8. The District's classified, licensed, and administrative staff are valued for the quality services they provide.
9. The District, as a leader in the education market, demonstrates innovation in developing and implementing programs.
10. The organization, as a whole, pursues collaborative methods to facilitate decision-making.
11. Sound, fiscal decision-making and open, honest communication, combined with ethical behavior and integrity, are central to the organization and foster community trust.
12. The District provides and promotes effective two-way communications and relies on students, staff, parents, guardians, and volunteers to be personally responsible in the process.

### **Focus Area 1 – Student Achievement**

- Literacy & Numeracy – To ensure that all students make continuous improvements toward meeting standards for literacy and numeracy.
- Fully-implemented K-12 Standards-based Instructional Model – To put in place a fully-articulated and well understood standards-based instructional system that includes up-to-date standards, student assessments, data-driven decision-making about instructional planning, and a useful reporting system.
- Preparation for Next Level – To guarantee that all high school feeder systems identify a comprehensive plan to guide transitions for students at critical times in their schooling from pre-kindergarten through post-secondary.

### **Focus Area 2 – Well-Being**

- Organization – To upgrade organizational performance in the areas of leadership and organizational responsiveness.
- Working Environment – To ensure that staff contribute to a safe and productive work environment that embraces diversity.
- Learning Environment – To ensure that students contribute to and thrive in safe, civil and productive learning environments that embrace diversity.

### **Focus Area 3 – Partnerships**

- Organization – To foster a culture of openness, honesty, and celebration through effective, two-way communications.
- Parents & Guardians – To give parents and guardians timely information about student achievement gains and challenges, as well as how they can help students succeed.
- Community – To rebuild the community trust in and support of the District, using multiple strategies for open and honest communication.

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**AMENDMENT 23**  
**Response to Requirements of House Bill 01-1232**

**(3)(a) On or before September 30, 2001, on or before June 30, 2002, and on or before each June 30 thereafter until and including June 30, 2010, any school district with a total enrollment of more than six thousand pupils shall, as part of its budget process, state how it plans to use the one percent increase during the next budget year.**

For fiscal year 2006, the 1% increase from Amendment 23 represents \$1,207,007. The District plans to use these funds as follows:

Revenue

\$1,266,101	1% (Amendment 23)
<u>59,093</u>	To Charter Schools
 \$1,207,008	 St. Vrain Share

Expenditures

<u>\$1,207,007</u>	To promote student achievement and maintain small class size.
 \$1,207,007	

## 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.



2006 GENERAL FUND FISCAL YEAR PROPOSED BUDGET  
BASIC BUDGET NOTES AND ASSUMPTIONS

1. 2006 Fiscal Year Proposed Budget      This proposed budget for the school year July 1, 2005 - June 30, 2006 (FY06) is presented based on the Colorado Public Schools Finance Act of 1994, as amended.
  
2. Pupil Membership      The District's Planning Department estimates the total student headcount as of October 1, 2005 to be 22,369. This is an increase of 751 (3.47%), over the October 1, 2004 membership count. The final result will not be known until October of 2005.
  
3. Funded Pupil Count      As described above, membership count is the actual number of students attending SVVSD. Funded pupil count (FTE) is based on whether those students attend classes full time or half time (i.e., kindergarten students count as 1 membership but 0.5 funded pupil count). The FTE is estimated to be 21,253.5 for FY06, compared to 20,724.5 for FY05, an increase of 529 (2.5%).
  
4. Instructional Capital Outlay, Supplies/Materials      The Finance Act requires the District to budget approximately \$3,549,000 for FY06 for instructional capital outlay, supplies, field trips, and library books. This is based on 21,253.5 pupil FTE X \$167. In addition, a carryover of unexpended amounts from FY05 of approximately \$1,851,000 is included in the budget for FY06 as required. However, a carryover of unexpended amounts from FY03 and FY04, totaling approximately \$2,445,000, is also required to be included in the budget for FY06, but is not included due to the lack of an available source of revenue. This carryover is detailed on page A-9.
  
5. Capital Reserve/Risk Management      Direct allocation of funding to the Capital Reserve Fund and Risk Management Fund, as shown on A-9, is required to be \$271 per pupil FTE for FY06, and is computed and allocated as follows:

Total student FTE	21,254
Charter school student FTE	<u>992</u>
Net District FTE	20,262
Required funding per student	\$ <u>271</u>
Total funding	\$ 5,490,867
Portion to Risk Management	<u>1,359,000</u>
Balance to Capital Reserve	\$ <u>4,131,867</u>

6. State Equalization Program

The District will receive \$6,042.17 per pupil FTE as per pupil revenue (PPR) for FY06, as compared to \$5,956.62 for FY05, an increase of \$85.55 (1.44%). After the minimum required transfer to Capital Reserve and Risk Management Funds of \$271 per pupil FTE, the District will realize \$5,771.17 as per pupil operating revenue (PPOR). The PPOR for FY06 increased \$82.55 or 1.45% over FY05.
7. Charter Schools

The District must account for 100% of the District's per pupil revenue multiplied by the funded pupil count of the charter schools as follows:

	<u>FTE</u>	<u>PPR</u>
Carbon Valley	184	\$ 1,111,759
Flagstaff Academy	184	1,111,759
Twin Peaks	409	2,471,248
Ute Creek	215	<u>1,299,067</u>
		<u>\$ 5,993,833</u>
8. Contingency Reserve

For FY06, the 2.0% contingency reserve is contained in the combined budgets of the Community Education, Food Service, and Risk Management Funds.
9. TABOR Emergency Reserve

The TABOR Reserve is funded as required per Article X of the State Constitution (TABOR Amendment) using a combination of a portion of the fund balance of the Risk Management Fund, held in cash and investments, and the designation of undeveloped land.
10. School Allocations

Schools are being allowed to carry over unexpended budgets into FY06 from FY05. This will allow them to plan for larger expenditures that may be required.
11. New Schools

The FY06 budget includes the additional staffing needs of opening the new Erie High School and Trail Ridge Middle School in the fall of 2005, and Altona Middle School, scheduled to open in January 2006.
12. Salaries & Benefits

The school staffing for teachers and support personnel has been reduced as a result of increasing class size district-wide by approximately 1.2 students and is reflected at 98% with \$800,000 being budgeted for unknown staffing contingencies.

**ST VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**General Fund Budget**

	Actual 6/30/04	Final Budget 6/30/05	Projected Actual 6/30/05	Adopted Budget 6/30/06	Page Reference
<b>Revenues</b>					
Local					
Property taxes	\$ 44,394,617	\$ 44,999,000	\$ 44,684,645	\$ 47,322,000	A-4
Specific ownership taxes	5,980,112	5,596,000	5,500,000	6,231,000	A-4
Investment income	814,367	863,000	1,135,000	600,000	A-4
Charges for services	33,389	43,000	(26,739)	43,000	A-4
Miscellaneous	605,380	507,000	423,187	600,000	A-4
Total local revenues	<u>51,827,865</u>	<u>52,008,000</u>	<u>51,716,093</u>	<u>54,796,000</u>	
State					
Equalization	64,338,584	68,907,000	68,389,831	71,369,000	A-5
Special education	1,808,991	1,809,000	1,859,715	1,860,000	Prior Year
Vocational education	409,673	714,000	576,000	700,000	Prior Year
Transportation	927,653	869,000	806,611	870,000	Prior Year
Gifted and talented	147,263	147,000	147,084	147,000	Prior Year
English Language Proficiency Act	94,551	82,000	15,373	82,000	Prior Year
Textbook funding	-	-	-	-	
Miscellaneous	-	-	-	-	
Total state revenues	<u>67,726,715</u>	<u>72,528,000</u>	<u>71,794,614</u>	<u>75,028,000</u>	
Federal					
Adult education	139,217	139,000	253,689	140,000	Prior Year
Migrant grant pass through BOCES	50,947	51,000	73,037	51,000	Prior Year
Total federal revenues	<u>190,164</u>	<u>190,000</u>	<u>326,726</u>	<u>191,000</u>	
Total revenues	<u>119,744,744</u>	<u>124,726,000</u>	<u>123,837,433</u>	<u>130,015,000</u>	
Designated and reserved fund balance				<u>2,351,000</u>	A-3
				<u>132,366,000</u>	
<b>Expenditures</b>					
Current					
Salaries	79,327,791	86,600,000	85,856,814	88,559,000	A-6
Benefits	15,447,632	16,818,000	16,298,838	18,020,000	A-6
Purchased services	6,115,109	6,552,000	5,992,996	7,388,000	A-7
Supplies and materials	5,165,747	8,400,000	6,163,289	8,090,000	A-8
Other	5,013,624	571,000	141,730	576,000	A-10
Charter schools	3,614,486	3,817,000	3,903,802	5,994,000	A-11
Capital outlay	164,184	299,000	175,816	891,000	A-12
Prior year obligations		475,000	-	2,351,000	A-3
Total expenditures	<u>114,848,573</u>	<u>123,532,000</u>	<u>118,533,285</u>	<u>131,869,000</u>	
Excess of revenues over (under) expenditures	<u>4,896,171</u>	<u>1,194,000</u>	<u>5,304,148</u>	<u>497,000</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers out	<u>(46,614)</u>	<u>(47,000)</u>	<u>(47,000)</u>	<u>(47,000)</u>	Prior Year
Total other financing sources (uses)	<u>(46,614)</u>	<u>(47,000)</u>	<u>(47,000)</u>	<u>(47,000)</u>	
Net change in fund balance	4,849,557	1,147,000	5,257,148	450,000	
Fund balance (deficit), beginning	<u>(13,928,678)</u>	<u>(4,279,121)</u>	<u>(4,279,121)</u>	<u>(1,372,973)</u>	
Designated for encumbrances	-	-	500,000		
Reserved for legal restrictions	-	-	1,851,000		
Unreserved fund balance (deficit)	<u>(9,079,121)</u>	<u>(3,132,121)</u>	<u>(1,372,973)</u>	<u>(922,973)</u>	
Fund balance (deficit), budget basis, ending	(9,079,121)	(3,132,121)	978,027	(922,973)	
<b>Reconciliation to USGAAP basis of accounting</b>					
Short term lease payment	<u>4,800,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Fund balance (deficit), USGAAP basis, ending	<u>\$ (4,279,121)</u>	<u>\$ (3,132,121)</u>	<u>\$ 978,027</u>	<u>\$ (922,973)</u>	

# ST VRAIN VALLEY SCHOOL DISTRICT RE-1J

## General Fund Budget

### Local Revenue Detail

	Account Code	Actual 6/30/04	Final Budget 6/30/05	Projected Actual 6/30/05	Adopted Budget 6/30/06
<b>Property Taxes</b>					
Property tax assessment		44,255,591	44,918,000	44,469,000	47,222,000
Delinquent tax penalties and interest		139,026	81,000	215,645	100,000
Total Property Tax		44,394,617	44,999,000	44,684,645	47,322,000
<b>Specific Ownership Tax</b>					
PPR Specific Ownership Tax		3,857,177	3,770,389	3,548,000	4,019,000
Non-PPR Specific Ownership Tax		2,122,935	1,825,611	1,952,000	2,212,000
Total Specific Ownership Tax		5,980,112	5,596,000	5,500,000	6,231,000
<b>Interest on Investments:</b>					
Bond fund and other sources	10...1510	209,900	532,000	804,000	437,000
Recognition of deferred revenue		604,467	331,000	331,000	163,000
Total Investment Income		814,367	863,000	1,135,000	600,000
<b>Charges for Services</b>					
Tuition out/dist RCCF	10...1324	22,034	43,000	(26,739)	43,000
Other charges	10...1340	11,355	0	0	0
Total Charges for Services		33,389	43,000	(26,739)	43,000
<b>Miscellaneous</b>					
Rentals	10...1910	103,061	103,000	150,000	105,000
Grant indirect costs	10...1972	165,414	166,000	166,000	170,000
Miscellaneous	10...1990	336,599	238,000	106,525	325,000
Cash/Trade discounts	10...1999	306	0	662	0
Total Miscellaneous		605,380	507,000	423,187	600,000

# ST VRAIN VALLEY SCHOOL DISTRICT RE-1J

## General Fund Budget

### PPR Revenue Worksheet

	Actual FY04	Final Amended FY05	Projected Actual FY05	Adopted Budget FY06
<b>PPR Funding</b>	\$ 5,818.46	\$ 5,956.62	\$ 5,956.62	\$ 6,042.17
Funded Pupil Count	20,175.0	20,724.5	20,724.5	21,253.5
Total Program Funding	117,387,418	123,447,971	123,447,971	128,418,000
Property Taxes	44,158,309	44,999,000	44,999,000	47,222,000
Specific Ownership Taxes	3,551,540	3,770,389	3,770,389	4,019,000
Gross State Equalization	69,677,570	74,678,582	74,678,582	77,177,000
<b>Direct PPR Allocations:</b>				
Colorado Preschool Program	212,374	217,417	217,417	317,000
Capital Reserve/Risk Management				
Total Funded Pupil Count	20,175	20,725	20,725	21,254
Charter School Funded Pupil Count	(642)	(620)	(620)	(992)
District Funded Pupil Count	19,533	20,105	20,105	20,262
Required Per Pupil Allocation	262	268	268	271
Total District Required Allocation	5,117,646	5,388,006	5,388,006	5,490,867
Additional District Allocation	8,966	166,160	166,160	-
Total District Allocation	5,126,612	5,554,166	5,554,166	5,490,867
Total Direct PPR Allocations	5,338,986	5,771,583	5,771,583	5,807,867
<b>Net General Fund State Equalization</b>	\$ 64,338,584	\$ 68,907,000	\$ 68,907,000	\$ 71,369,134

# ST VRAIN VALLEY SCHOOL DISTRICT RE-1J

## General Fund Budget

### Salaries & Benefits

Description	Account Code	Actual 6/30/04	Final Budget 6/30/05	Projected Actual 6/30/05	Adopted Budget 6/30/06
<b>Salaries</b>					
Regular Employees	10...0110	\$ 75,475,906	\$ 81,157,777	\$ 81,034,739	\$ 82,782,877
Temporary Employees	10...0120	1,479,391	1,548,000	1,732,962	1,989,758
Overtime	10...0130	86,511	30,552	100,425	40,552
Leave	10...0140	-	20,794	-	20,794
Extra Duty Pay	10...0150	1,933,791	2,729,011	2,596,955	2,631,541
Post Employment	10...0160	344,522	315,000	206,928	100,000
Other Salaries	10...0190	7,670	798,591	184,805	992,641
		<u>\$ 79,327,791</u>	<u>\$ 86,599,725</u>	<u>\$ 85,856,814</u>	<u>\$ 88,558,163</u>
<b>Benefits</b>					
Life insurance	10...0210	\$ 181,640	\$ 188,000	\$ 176,573	\$ 173,618
Medicare	10...0220	1,022,454	1,203,353	1,072,210	1,056,016
PERA	10...0230	7,472,771	8,300,426	8,184,769	8,876,824
Health insurance	10...0251	6,005,075	6,411,745	6,239,049	7,263,649
Dental insurance	10...0252	617,597	706,376	626,237	641,068
Other benefit costs	10...0290	148,096	8,100	-	8,100
		<u>\$ 15,447,633</u>	<u>\$ 16,818,000</u>	<u>\$ 16,298,838</u>	<u>\$ 18,019,275</u>
<b>Benefits as Percentage of Salary</b>		<u>19.47%</u>	<u>19.42%</u>	<u>18.98%</u>	<u>20.35%</u>

# ST VRAIN VALLEY SCHOOL DISTRICT RE-1J

## General Fund Budget

### Purchased Services

Description	Account Code	Actual 6/30/04	Final Budget 6/30/05	Projected Actual 6/30/05	Adopted Budget 6/30/06
<b>Professional &amp; Technical</b>					
Administrative Services	10...0310	\$ 162,842	\$ 175,000	\$ 136,645	\$ 170,000
Educational Services	10...0320	1,426,912	955,532	802,711	1,083,165
Other Professional Services	10...0330	362,906	768,283	521,367	736,283
Technical Services	10...0340	39,832	124,750	148,209	367,750
Other	10...0350	-	-	94	-
		<u>1,992,492</u>	<u>2,023,565</u>	<u>1,609,026</u>	<u>2,357,198</u>
<b>Purchased Property Services</b>					
Utility Services	10...0410	339,993	319,400	455,386	455,947
Cleaning Services	10...0420	111,309	111,280	117,265	124,000
Repairs & Maintenance Services	10...0430				
Instructional		44,778	61,475	73,742	74,453
Non-Instructional		178,183	175,647	185,940	119,868
Rentals	10...0440				
Instructional		-	-	-	-
Non-Instructional		8,951	4,500	6,032	4,500
Contractor Services	10...0450	75,765	79,736	79,250	78,086
Other	10...0490	-	-	-	-
		<u>758,979</u>	<u>752,038</u>	<u>917,615</u>	<u>856,854</u>
<b>Other Purchased Services</b>					
Student Transportation	10...0510				
Instructional		5,651	3,858	5,141	3,750
Non-Instructional		12,981	4,500	8,748	4,500
Insurance Premiums	10...0520	128,021	75,029	108,019	75,000
Communications	10...0530	963,728	967,181	927,313	998,940
Advertising	10...0540	5,459	13,000	5,839	16,000
Printing	10...0550	114,324	138,339	74,845	213,421
Tuition	10...0560	1,106,041	1,407,740	1,251,712	1,531,340
Travel & Registration	10...0580				
Instructional		20,096	33,146	28,886	53,696
Non-Instructional		117,183	188,981	151,473	209,621
Other	10...0590	890,154	944,996	904,379	1,066,885
		<u>3,363,638</u>	<u>3,776,770</u>	<u>3,466,355</u>	<u>4,173,153</u>
		<u>\$ 6,115,109</u>	<u>\$ 6,552,373</u>	<u>\$ 5,992,996</u>	<u>\$ 7,387,205</u>

# ST VRAIN VALLEY SCHOOL DISTRICT RE-1J

## General Fund Budget

### Supplies & Materials

Description	Account Code	Actual 6/30/04	Final Budget 6/30/05	Projected Actual 6/30/05	Adopted Budget 6/30/06
<b>Supplies - General</b>	10...0610				
Instructional		\$ 1,219,644	\$ 1,762,278	\$ 1,518,821	\$ 1,741,053
Non-Instructional		969,827	1,355,566	1,194,679	1,407,735
		<u>2,189,471</u>	<u>3,117,844</u>	<u>2,713,500</u>	<u>3,148,788</u>
<b>Energy</b>					
Natural Gas	10...0621	856,691	1,061,247	1,094,749	1,039,390
Electricity	10...0622	1,196,451	1,641,262	1,346,540	1,893,010
Motor Vehicle Fuels	10...0626	235,451	397,536	335,596	397,536
Other	10...0629	-	-	-	-
		<u>2,288,593</u>	<u>3,100,045</u>	<u>2,776,885</u>	<u>3,329,936</u>
<b>Books and Periodicals</b>	10...0640/50				
Instructional		292,892	1,812,559	236,027	1,189,761
Non-Instructional		7,796	8,529	4,108	9,255
		<u>300,688</u>	<u>1,821,088</u>	<u>240,135</u>	<u>1,199,016</u>
<b>Other Supplies</b>	10...0660-90				
Instructional		28,437	5,447	26,477	24,670
Non-Instructional		358,558	355,382	406,292	386,670
		<u>386,995</u>	<u>360,829</u>	<u>432,769</u>	<u>411,340</u>
		<u>\$ 5,165,747</u>	<u>\$ 8,399,806</u>	<u>\$ 6,163,289</u>	<u>\$ 8,089,080</u>



**ST VRAIN VALLEY SCHOOL DISTRICT RE-1J**

**General Fund Budget Projection**

**Instructional Materials & Supplies**

Description	Account Object Code	Actual 6/30/2003	Actual 6/30/2004	Final Budget 6/30/2005	Projected Actual 6/30/2005	Adopted Budget 6/30/2006
<b>Program Codes 0010 - 2099</b>						
Repairs & maintenance	0430	\$ 51,166	\$ 44,778	\$ 61,475	\$ 73,742	\$ 74,453
Rentals	044x	6,000	-	-	-	-
Other purchased services	0500	-	-	-	-	-
Contracted field trips	0513	54	5,651	3,858	5,141	3,750
Travel, registration, and entrance	058x	32,025	20,096	33,146	28,886	53,696
Supplies	06xx	1,219,316	1,419,003	1,762,278	1,518,821	1,741,053
Books and periodicals	0640	471,096	292,892	1,812,559	236,027	1,189,761
Equipment	073x	14,995	14,350	30,973	-	705,545
Internal transportation charges	0851	38,547	37,631	37,165	28,217	39,315
Other internal charges	085x	-	-	-	-	-
Total Budgeted Expenditures		<u>1,833,199</u>	<u>1,834,401</u>	<u>3,741,454</u>	<u>1,890,834</u>	<u>3,807,573</u>
<b>Required Allocation</b>						
Student FTE		19,788.0	20,174.0	20,724.5	20,724.5	21,254
Rate per student		<u>160</u>	<u>162</u>	<u>165</u>	<u>165</u>	<u>167</u>
Current Year Allocation		3,166,080	3,268,188	3,419,543	3,419,543	3,549,335
Carryover from prior year		-	1,332,881	2,766,668	2,766,668	4,295,377
Total Required Allocation		<u>3,166,080</u>	<u>4,601,069</u>	<u>6,186,211</u>	<u>6,186,211</u>	<u>7,844,711</u>
<b>Carryover to Subsequent Year</b>		<u>\$ (1,332,881)</u>	<u>\$ (2,766,668)</u>	<u>\$ (2,444,757)</u>	<u>\$ (4,295,377)</u>	<u>\$ (4,037,138)</u>

# ST VRAIN VALLEY SCHOOL DISTRICT RE-1J

## General Fund Budget

### Other Expenditures

Description	Account Code	Actual 6/30/04	Final Budget 6/30/05	Projected Actual 6/30/05	Adopted Budget 6/30/06
Dues and Fees	10...0810	\$ 43,330	\$ 47,065	\$ 29,653	\$ 49,400
Interest on Leases	10...0830	135,386	103,000	102,958	83,288
Transportation/Field Trips	10...0851				
Instructional		37,631	37,165	28,217	39,315
Non-Instructional		(439,091)	13,001	(439,741)	13,700
Miscellaneous Internal Charges	10...0860	-	-	-	-
Miscellaneous Expenditures	10...0890	-	-	-	-
Principal on Leases	10...0913	5,236,368	371,000	420,643	389,965
		<u>\$ 5,013,624</u>	<u>\$ 571,231</u>	<u>\$ 141,730</u>	<u>\$ 575,668</u>

**ST VRain VALLEY SCHOOL DISTRICT RE-1J****General Fund Budget****Charter Schools**

Description	Account Code	Actual 6/30/04	Final Budget 6/30/05	Projected Actual 6/30/05	Adopted Budget 6/30/06
Twin Peaks Charter Academy		2,321,042	2,425,400	2,609,940	2,471,000
Ute Creek Secondary Academy		1,293,444	1,391,600	1,293,862	1,299,000
Flagstaff Academy		0	0	0	1,112,000
Carbon Valley Charter School		0	0	0	1,112,000
		<u>3,614,486</u>	<u>3,817,000</u>	<u>3,903,802</u>	<u>5,994,000</u>

# ST VRain VALLEY SCHOOL DISTRICT RE-1J

## General Fund Budget

### Capital Outlay

Description	Account Code	Actual 6/30/04	Final Budget 6/30/05	Projected Actual 6/30/05	Adopted Budget 6/30/06
Land and Improvements	10...0710	\$ -	\$ -	\$ -	\$ -
Buildings	10...0720	73,134	-	-	-
Equipment	10...0730				
Instructional		14,350	30,973	-	705,545
Non-Instructional		76,700	267,157	175,816	184,596
		91,050	298,130	175,816	890,141
Other Property	10...0790	-	-	-	-
		\$ 164,184	\$ 298,130	\$ 175,816	\$ 890,141

## 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.

**ST VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**Bond Redemption Fund**

	Actual 6/30/04	Final Budget 6/30/05	Projected Actual 6/30/05	Adopted Budget 6/30/06
<b>Revenues</b>				
Property taxes	\$ 24,152,728	\$ 24,877,000	\$ 24,877,000	\$ 26,423,000
Investment income	115,178	72,000	72,000	72,000
Accrued interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>24,267,906</u>	<u>24,949,000</u>	<u>24,949,000</u>	<u>26,495,000</u>
<b>Expenditures</b>				
Debt Service				
Debt principal	4,200,000	2,850,000	2,850,000	10,680,000
Accrued interest	4,380,000	4,380,000	4,380,000	-
Interest and fiscal charges	<u>11,132,546</u>	<u>13,793,000</u>	<u>13,790,000</u>	<u>13,740,000</u>
Total expenditures	<u>19,712,546</u>	<u>21,023,000</u>	<u>21,020,000</u>	<u>24,420,000</u>
Excess of revenues over (under) expenditures	<u>4,555,360</u>	<u>3,926,000</u>	<u>3,929,000</u>	<u>2,075,000</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of bonds	-	42,815,000	42,815,000	-
Premium received on issuance of bonds	-	3,125,000	3,124,971	-
Payment to refunded bond escrow agent	-	(46,549,000)	(46,548,547)	-
Total other financing sources (uses)	<u>-</u>	<u>(609,000)</u>	<u>(608,576)</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>4,555,360</u>	<u>3,317,000</u>	<u>3,320,424</u>	<u>2,075,000</u>
Fund balances, beginning	<u>19,625,088</u>	<u>24,180,448</u>	<u>24,180,448</u>	<u>27,500,872</u>
Fund balances, ending	<u>\$ 24,180,448</u>	<u>\$ 27,497,448</u>	<u>\$ 27,500,872</u>	<u>\$ 29,575,872</u>

## 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.

**ST VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**Building Fund**

	Actual 6/30/04	Final Budget 6/30/05	Projected Actual 6/30/05	Adopted Budget 6/30/06
<b>Revenues</b>				
Investment income	\$ 85,803	\$ 43,000	\$ 64,171	\$ 50,000
Miscellaneous	581,842	-	-	-
Total revenues	667,645	43,000	64,171	50,000
<b>Expenditures</b>				
Salaries	520,120	470,000	369,035	500,000
Benefits	96,654	94,000	66,482	100,000
Purchased services	7,469,558	-	3,286,251	8,000,000
Supplies and materials	3,676,028	74,177,446	2,900,524	4,000,000
Capital outlay	53,158,402	-	32,901,493	93,621,000
Other	168,212	-	6,753	170,000
Interest expense	69,296	-	42,700	65,000
Total expenditures	65,158,270	74,741,446	39,573,238	106,456,000
Excess of revenues over (under) expenditures	(64,490,625)	(74,698,446)	(39,509,067)	(106,406,000)
<b>Other Financing Sources (Uses)</b>				
Proceeds of bonds	50,100,000	-	14,000,000	56,800,000
Premium received on issuance of bonds	1,427,510	-	417,025	-
Total other financing sources	51,527,510	-	14,417,025	56,800,000
Net change in fund balance, budgetary basis	(12,963,115)	(74,698,446)	(25,092,042)	(49,606,000)
<b>Reconciliation to US GAAP basis</b>				
Deferred revenue recognition of investment income	88,031	-	-	-
Change in fund balance, US GAAP basis	(12,875,084)	(74,698,446)	(25,092,042)	(49,606,000)
Fund balances, beginning	87,573,530	74,698,446	74,698,446	49,606,000
Fund balances, ending	\$ 74,698,446	\$ -	\$ 49,606,404	\$ -



## 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.

**ST VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**Capital Reserve Fund Budget**

	Actual 6/30/04	Final Budget 6/30/05	Projected Actual 6/30/05	Adopted Budget 6/30/06
<b>Revenues</b>				
Equalization	\$ 4,395,282	\$ 3,920,000	\$ 3,920,000	\$ 4,132,000
Investment income	3,891	20,000	20,000	20,000
Miscellaneous	52,688	-	9,000	-
Total revenues	4,451,861	3,940,000	3,857,000	4,152,000
<b>Expenditures</b>				
Capital outlay	4,188,991	5,177,393	3,472,000	7,492,000
Total expenditures	4,188,991	5,177,393	3,472,000	7,492,000
Excess of revenues over (under) expenditures	262,870	(1,237,393)	385,000	(3,340,000)
<b>Other Financing Sources (Uses)</b>				
Proceeds from the sale of land	-	855,000	846,813	2,200,000
Transfer out to general fund for capital leases	-	(474,000)	(474,000)	(474,000)
Total other financing sources (uses)	-	381,000	372,813	1,726,000
Net change in fund balance	262,870	(856,393)	757,813	(1,614,000)
<b>Reconciliation to US GAAP basis of accounting</b>				
Deferred revenue recognition of investment income	10,232	-	-	-
Change in fund balance, US GAAP basis	273,102	(856,393)	757,813	(1,614,000)
Fund balances, beginning	583,291	856,393	856,393	1,614,206
Fund balances, ending	\$ 856,393	\$ -	\$ 1,614,206	\$ 206

**ST VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**Capital Reserve Requests**

LOCATION	ITEM NO.	ITEM	FINAL
BOCES		District's share of Capital Reserve	\$111,100
		<b>TOTAL - BOCES</b>	<b>\$111,100</b>
District Technology	1	Purchase of fiber connections	\$171,136
District Technology	2	Annual payment on CDC's Engineering Tech Lab.	\$40,500
District Technology	3	Copier equipment for (22) -schools & departments	\$153,000
District Technology	4	Replace library automation system	\$100,000
District Technology	5	Add modules to Lyons M/S Tech Lab	\$94,800
District Technology	6	Enterprise system upgrades	\$61,000
District Technology	7	Student Information System	\$138,000
District Technology	8	Add modules to Erie Middle School's applied tech lab	\$12,500
District Technology	9	Add storage capacity to DMS & replace deteriorating shelving	\$80,000
District Technology	10	Additional cooling for DTS Server Room	\$100,000
District Technology	11	UPS protection for critical systems	\$20,000
District Technology	12	Network analysis tool	\$30,000
District Technology	13	Phase 2 of transition to MS Office: teacher computers	\$144,000
District Technology	14	Add new instructional software licensing	\$26,000
District Technology	15	Repair/replace CATV system at Lyons M/S	\$10,000
District Technology	16	Technology equipment refresh program	\$1,407,000
		<b>TOTAL - DISTRICT TECHNOLOGY SERVICES</b>	<b>\$2,587,936</b>
Central Supply/Whse.	1	Delivery van	\$30,000
Central Supply/Whse.	2	High speed automatic mailing system	\$8,850
		<b>TOTAL - CENTRAL SUPPLY/WAREHOUSE</b>	<b>\$38,850</b>
ESC - Custodial	1	Riding carpet sweeper (For NHS)	\$11,000
ESC - Custodial	2	(3) - Riding carpet extractors	\$13,500
ESC - Custodial	3	(3) - Small carpet extractors	\$6,750
ESC - Custodial	4	(1) - Systematic restroom washer	\$3,400
ESC - Custodial	5	(2) - Hard surface floor machine	\$8,800
ESC - Custodial	6	(3) - 20" floor maintainers	\$3,300
		<b>TOTAL - E.S.C. CUSTODIAL</b>	<b>\$46,750</b>
ESC - Transportation	1	(1) - Special needs school bus w/ wheel chair lift, tie downs & retarder	\$95,000
ESC - Transportation	2	(1) - 4x4 ¾ ton pick-up truck w/ utility box, 110 volt power inverter &	\$38,000
ESC - Transportation	3	(6) - 2006 78-passenger school bus	\$468,000
ESC - Transportation	4	(7) - Two-Way radios	\$10,500
ESC - Transportation	5	Shelving for parts room	\$5,000
ESC - Transportation	6	(4) - Cameras for bus surveillance	\$8,000
ESC - Transportation	7	(1) - 5.9 Diesel Engine	\$10,000
ESC - Transportation	8	(1) Mini Van	\$19,000
		<b>TOTAL - E.S.C. TRANSPORTATION</b>	<b>\$653,500</b>
ESC - O&M	1	Work request program	\$12,000
ESC - O&M	2	Replace overhead door #3 in bus garage	\$7,000
		<b>SUB-TOTAL - E.S.C. - O &amp; M</b>	<b>\$19,000</b>
ESC-O&M/ District Wide	1	Portables lease & relocations	\$320,000
ESC-O&M/ District Wide	2	Patching and overlay asphalt	\$192,769
ESC-O&M/ District Wide	3	Sod replacement in worn areas	\$149,139
ESC-O&M/ District Wide	4	Concrete replace/repair	\$25,000
ESC-O&M/ District Wide	5	Fencing	\$10,000
ESC-O&M/ District Wide	6	Painting upgrades	\$85,000
ESC-O&M/ District Wide	7	Signage upgrades	\$5,000
ESC-O&M/ District Wide	8	Pole vault pit upgrade (NHS, SCM/S, FHS)	\$30,000
ESC-O&M/ District Wide	9	Consultant services	\$20,000
		<b>SUB - TOTAL - E.S.C. - DISTRICT WIDE</b>	<b>\$836,908</b>

**ST VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**Capital Reserve Requests**

LOCATION	ITEM NO.	ITEM	FINAL
ESC-O&M/ Grounds	1	Dump trailer	\$7,700
ESC-O&M/ Grounds	2	Electrical tester to test for ground fault	\$1,100
ESC-O&M/ Grounds	3	Mower hoist	\$8,900
ESC-O&M/ Grounds	4	85" snow blade and 36" auger	\$3,182
ESC-O&M/ Grounds	5	Tree trimming	\$10,000
ESC-O&M/ Grounds	6	Bucket truck	\$20,000
		<b>SUB - TOTAL E.S.C. - GROUNDS</b>	<b>\$50,882</b>
		<b>TOTAL - OPERATIONS &amp; MAINTENANCE</b>	<b>\$906,790</b>
ESC-Student Services	1	Annual rent/lease for 5th yr.	\$137,116
		<b>TOTAL - E.S.C. - STUDENT SERVICES</b>	<b>\$137,116</b>
Burlington Elementary	1	Window coverings	\$9,500
Burlington Elementary	2	Replace selected exterior light fixtures	\$1,250
Burlington Elementary	3	Kitchen hood fire suppression system replacement	\$3,800
		<b>TOTAL - BURLINGTON ELEMENTARY</b>	<b>\$14,550</b>
C.D.C.	1	Electric convection oven, convection countertop steamer, and 36" gas range for restaurant careers program.	\$16,600
C.D.C.	2	X-Ray Developer Unit Processor w/daylight loader for dental program	\$2,000
C.D.C.	3	Printing Plate/Image Setter	\$20,460
		<b>TOTAL - CAREER DEVELOPMENT CENTER</b>	<b>\$39,060</b>
Olde Columbine High	1	Mobile computer lab.	\$30,000
Olde Columbine High	2	(1) - Smart Board	\$6,000
Olde Columbine High	3	(15) - T183 Calculators	\$1,500
Olde Columbine High	4	Student lockers	\$24,000
		<b>TOTAL - OLDE COLUMBINE HIGH</b>	<b>\$61,500</b>
Open Door Program	1	(1) - Smartboard/Projector	\$6,000
Open Door Program	2	(15) - T183 Calculators	\$1,500
		<b>TOTAL - OPEN DOOR PROGRAM</b>	<b>\$7,500</b>
Central Elem.	1	Cafeteria tables	\$10,000
		<b>TOTAL - CENTRAL ELEMENTARY</b>	<b>\$10,000</b>
Columbine Elementary	1	Furnishings allowance	\$1,513
Columbine Elementary	2	Gym floor renovation (resurfacing & stripping)	\$7,000
		<b>TOTAL - COLUMBINE ELEMENTARY</b>	<b>\$8,513</b>
Eagle Crest. Elementary	1	Clerestory window leak repair	\$20,000
Eagle Crest. Elementary	2	Convert workroom into a computer lab	\$6,160
		<b>TOTAL - EAGLE CREST ELEMENTARY</b>	<b>\$26,160</b>
Frederick Elementary	1	Replace cafeteria tables	\$17,000
		<b>TOTAL - FREDERICK ELEMENTARY</b>	<b>\$17,000</b>
Frederick Senior High	1	Develop new PC computer lab	\$58,976
Frederick Senior High	2	Replace student desk/chairs	\$2,579
Frederick Senior High	3	Discus cage	\$2,400
Frederick Senior High	4	Trophy case renovation	\$1,500
Frederick Senior High	5	Re-stripe running track	\$10,000
Frederick Senior High	6	Irrigation pumphouse	\$17,000
Frederick Senior High	7	Scoreboard installation	\$1,500
		<b>TOTAL - FREDERICK SENIOR HIGH</b>	<b>\$93,955</b>

**ST VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**Capital Reserve Requests**

LOCATION	ITEM NO.	ITEM	FINAL
Heritage Middle	1	Replace gym floor	\$78,000
Heritage Middle	2	Improve traffic flow	\$35,000
		<b>TOTAL - HERITAGE MIDDLE</b>	<b>\$113,000</b>
Indian Peaks Elementary	1	IMC furnishings	\$15,000
Indian Peaks Elementary	2	Cubbies for student use	\$19,500
Indian Peaks Elementary	3	Data distribution system	\$48,000
Indian Peaks Elementary	4	Playground relocation	\$18,000
Indian Peaks Elementary	5	Replace selected corridor walls	\$3,120
Indian Peaks Elementary	6	Room signage	\$1,950
Indian Peaks Elementary	7	Toilet room exhaust upgrades	\$6,000
Indian Peaks Elementary	8	Add duplex outlets	\$12,750
		<b>TOTAL - INDIAN PEAKS ELEMENTARY</b>	<b>\$124,320</b>
Longmont High	1	Auditorium seat replacement	\$105,000
Longmont High	2	Parking lot lights	\$40,000
Longmont High	3	Aluminum bench seats for baseball field bleachers	\$3,000
		<b>TOTAL - LONGMONT HIGH</b>	<b>\$148,000</b>
Longs Peak Middle	1	Gym floor renovation (resurfacing & striping)	\$10,000
		<b>TOTAL - LONGS PEAK MIDDLE</b>	<b>\$10,000</b>
Lyons Elementary	1	Replace rear gym doors	\$3,500
Lyons Elementary	2	4th Street entrances	\$21,000
		<b>TOTAL - LYONS ELEMENTARY</b>	<b>\$24,500</b>
Lyons Middle/Senior High	1	Gym floor renovation (resurfacing & striping)	\$16,470
Lyons Middle/Senior High	2	Scoreboard replacement in gymnasium	\$9,000
Lyons Middle/Senior High	3	Baseball field infield & irrigation upgrade	\$10,000
Lyons Middle/Senior High	4	Stadium bleacher replacement	\$25,000
		<b>TOTAL - LYONS MIDDLE/SENIOR HIGH</b>	<b>\$60,470</b>
Mead Elementary	1	Storage shed	\$3,000
Mead Elementary	2	Re-feed parking lot lights & fuel facility	\$2,200
		<b>TOTAL - MEAD ELEMENTARY</b>	<b>\$5,200</b>
Mtn. View Elementary	1	Playground equipment	\$1,500
		<b>TOTAL - MOUNTAIN VIEW ELEMENTARY</b>	<b>\$1,500</b>
Niwot Elementary	1	Replace kitchen hood fire suppression system	\$3,800
Niwot Elementary	2	Replace window blinds	\$3,000
		<b>TOTAL - NIWOT ELEMENTARY</b>	<b>\$6,800</b>
Niwot High	1	Stair tread replacement	\$12,500
Niwot High	2	Irrigation clock	\$3,716
Niwot High	3	New desks	\$11,800
Niwot High	4	Theater lighting	\$30,000
Niwot High	5	Gym bleacher replacement	\$31,270
		<b>TOTAL - NIWOT HIGH</b>	<b>\$89,286</b>

**ST VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**Capital Reserve Requests**

LOCATION	ITEM NO.	ITEM	FINAL
Rocky Mtn. Elementary	1	Data distribution system	\$48,000
Rocky Mtn. Elementary	2	IMC furnishings	\$13,000
Rocky Mtn. Elementary	3	Student cubbies	\$19,500
Rocky Mtn. Elementary	4	Replace selected corridor walls	\$3,120
Rocky Mtn. Elementary	5	Room signage	\$3,900
Rocky Mtn. Elementary	6	New power, data, phone feeds to portables	\$5,000
Rocky Mtn. Elementary	7	Toilet room exhaust upgrades	\$6,000
Rocky Mtn. Elementary	8	Add duplex outlets	\$12,750
	<b>TOTAL - ROCKY MOUNTAIN ELEMENTARY</b>		<b>\$111,270</b>
Silver Creek Middle/Senior	1	Lunch-line circulation standards	\$3,500
	<b>TOTAL - SILVER CREEK MIDDLE/SENIOR HIGH</b>		<b>\$3,500</b>
Skyline High	1	Replace floor in small gym	\$50,000
Skyline High	2	Bleacher replacement/repair in large gym	\$125,000
Skyline High	3	Replace stair treads at wrestling stairway	\$8,200
Skyline High	4	Window seals in commons & struts for slope glazing	\$4,500
	<b>TOTAL - SKYLINE HIGH</b>		<b>\$187,700</b>
Spangler Elementary	1	Cafeteria ceiling upgrade	\$9,000
Spangler Elementary	2	Install lay-in light fixtures	\$6,300
Spangler Elementary	3	Replace cafeteria tables	\$12,000
	<b>TOTAL - SPANGLER ELEMENTARY</b>		<b>\$27,300</b>
Sunset Middle	1	Replacement folding stage curtain	\$17,860
	<b>TOTAL - SUNSET MIDDLE SCHOOL</b>		<b>\$17,860</b>
Vance Brand Auditorium	1	Vance Brand annual contribution	\$12,000
	<b>TOTAL - VANCE BRAND CIVIC AUDITORIUM</b>		<b>\$12,000</b>
Westview Middle	1	New student desks	\$12,000
Westview Middle	2	Refinish wood parquet and stairs to the stage	\$2,500
Westview Middle	3	Replace basketball goal lift motors	\$14,000
Westview Middle	4	Area D floor repair	\$30,000
Westview Middle	5	Book storage room, shelving	\$1,050
	<b>TOTAL - WESTVIEW MIDDLE SCHOOL</b>		<b>\$59,550</b>
Undesignated funds		Attributed to proceeds from real estate sales	<b>\$ 1,729,000</b>
	<b>GRAND TOTAL:</b>		<b>\$7,491,536</b>

# 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.

**ST VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**Colorado Preschool Program Fund Budget**

	Actual 6/30/04	Final Budget 6/30/05	Projected Actual 6/30/05	Adopted Budget 6/30/06
<b>Revenues</b>				
Equalization	\$ 213,924	\$ 216,000	\$ 219,000	317,000
Total revenues	213,924	216,000	219,000	317,000
<b>Expenditures</b>				
Salaries	37,819	40,000	32,000	40,000
Benefits	7,483	9,000	8,000	9,000
Purchased services	163,051	193,484	157,000	248,000
Supplies and materials	8,060	9,000	5,000	15,000
Total expenditures	216,413	251,484	202,000	312,000
Excess of revenues over (under) expenditures	(2,489)	(35,484)	17,000	5,000
Fund balances, beginning	37,973	35,484	35,484	52,484
Fund balances, ending	\$ 35,484	\$ -	\$ 52,484	\$ 57,484



## 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.

**ST VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**Community Education Fund Budget**

	Actual 6/30/04	Final Amended Budget 6/30/05	Projected Actual 6/30/05	Adopted Budget 6/30/06
<b>Revenues</b>				
Investment income	\$ -	\$ 17,000	\$ 2,218,000	\$ 2,300,000
Charges for services	2,002,664	2,447,000		
Total revenues	2,002,664	2,464,000	2,218,000	2,300,000
<b>Expenditures</b>				
Instruction	1,919,307	2,464,000	2,275,000	2,300,000
Total expenditures	1,919,307	2,464,000	2,275,000	2,300,000
Excess of revenues over (under) expenditures	83,357	-	(57,000)	-
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers out				
Excess of revenues and other sources over (under) expenditures	83,357	-	(57,000)	-
Fund balances, beginning	1,177,600	1,260,957	1,260,957	1,204,000
Fund balances, ending				
Restricted for TABOR	-	-	-	-
Restricted for contingencies	-	1,088,000	1,000,000	1,000,000
Unreserved, designated for subsequent year expenditures	170,000	-	170,000	170,000
Unrestricted	1,090,957	172,957	33,957	34,000
	<u>\$ 1,260,957</u>	<u>\$ 1,260,957</u>	<u>\$ 1,203,957</u>	<u>\$ 1,204,000</u>

## 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.

**ST VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**Fair Contributions for Public School Sites Fund**

	Actual 6/30/04	Final Budget 6/30/05	Projected Actual 6/30/05	Adopted Budget 6/30/06
<b>Revenues</b>				
Investment income	\$ 210,591	\$ 143,000	\$ 166,000	\$ 166,000
Miscellaneous	1,402,614	1,403,000	891,000	1,000,000
Total revenues	1,613,205	1,546,000	1,057,000	1,166,000
<b>Expenditures</b>				
Purchased services	7,542	10,000	42,000	42,000
Capital outlay	910,333	5,225,470	1,814,000	3,924,000
Total expenditures	917,875	5,235,470	1,856,000	3,966,000
Excess of revenues over (under) expenditures	695,330	(3,689,470)	(799,000)	(2,800,000)
Fund balances, beginning	2,994,140	3,689,470	3,689,470	2,890,470
Fund balances, ending				
Reserved for deposits	50,000	-	50,000	50,000
Unreserved, designated for subsequent year expenditures	3,546,000	-	2,800,000	-
Unreserved	93,470	-	40,470	40,470
	<u>\$ 3,689,470</u>	<u>\$ -</u>	<u>\$ 2,890,470</u>	<u>\$ 90,470</u>

## 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.

**ST VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**Food Service Fund**

	Actual 6/30/04	Final Budget 6/30/05	Projected Actual 6/30/05	Adopted Budget 6/30/06
<b>Revenues</b>				
Investment income	\$ 4,645	\$ 6,000	\$ 14,000	\$ 12,000
Charges for services	2,800,091	2,908,000	3,100,000	2,900,000
Miscellaneous	20,755	10,000	32,000	22,000
State match	52,274	52,000	58,000	58,000
National school lunch program	1,445,212	1,360,000	1,325,000	1,500,000
Total revenues	4,322,977	4,336,000	4,529,000	4,492,000
<b>Expenditures</b>				
Salaries	1,565,124	1,774,000	1,705,000	1,900,000
Benefits	355,555	392,000	371,000	418,000
Purchased services	228,247	250,000	250,000	300,000
Supplies and materials	1,822,245	1,963,000	1,964,000	1,955,000
Capital outlay	75,112	100,000	100,000	100,000
Other	100,000	100,000	100,000	206,000
Total expenditures	4,146,283	4,579,000	4,490,000	4,879,000
Net income (loss), budgetary basis	176,694	(243,000)	39,000	(387,000)
<b>Reconciliation to USGAAP Basis of Accounting</b>				
Depreciation	(114,709)	(110,000)	(110,000)	(115,000)
Capital outlay - capitalized	29,313	40,000	40,000	
Loss on disposal of equipment	(8,763)	-	-	-
Commodities received	170,329	200,000	187,000	216,000
Commodities used	(170,388)	(200,000)	(187,000)	(216,000)
Change in net assets, US GAAP basis	82,476	(313,000)	(31,000)	(502,000)
Fund balances, beginning	1,771,409	1,853,885	1,853,885	1,822,885
Fund balances, ending				
Restricted for contingencies	-	506,000	-	300,000
Invested in capital assets	727,684	767,684	767,684	767,684
Unreserved, designated for subsequent year expenditures	250,300	251,000	251,000	251,000
Unrestricted	875,901	16,201	804,201	2,201
	<u>\$ 1,853,885</u>	<u>\$ 1,540,885</u>	<u>\$ 1,822,885</u>	<u>\$ 1,320,885</u>

## 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 2004-05 the NCLB Act of 2001 remains the directive for the consolidated grants. Briefly, the act provides 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 (Reauthorization scheduled for 2006)**

#### **Title I: Basic**

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 provide more accountability for AYP; require certification for teachers and paraprofessionals, and parental school choice for those students whose schools are 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: 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.

### **State Grants**

#### Alternatives for Youth (Competitive grant: may continue)

Provides services for expelled students and expulsion prevention programs.

#### Community Services (Competitive grant: may continue)

Provides funding for a focus group of suspended students to learn responsible behavior through community service projects.

#### Expelled and At-Risk (Competitive grant: may continue)

Provides funding for the Alternatives for Suspension coordinator and counseling through the Community Counseling Center. Students may attend group sessions in lieu of suspension.

### **Federal Grants**

#### Power Educators (Competitive grant: may continue)

A competitive grant awarded in addition to the formula grant, Title II: Part D: Technology. Supports the integration of technology in the classroom to improve teaching and learning.

#### Connect (Balance of funds to spend, no new monies will be received)

The Connect grant provides funds from the National Science Foundation to support professional development for mathematics teachers within the district.

#### IDEA - PL 94-142 - Part B (Entitlement: will continue indefinitely)

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 eight to ten percent. Annually, the number of students identified through a December 1 count determines the amount of money received.

IDEA - PL 99-457 – Preschool (Entitlement)

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 a December 1 count.

Carl Perkins - Vocational Education (Federal Program: no expiration noted)

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 (Federal Program: no expiration noted)

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) (Federal Program: no expiration noted)

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.

Literacy Center (Federal Program: no expiration noted)

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.

**ST VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**Government Designated-Purpose Grants Fund**

	Actual 6/30/04	Final Budget 6/30/05	Projected Actual 6/30/05	Adopted Budget 6/30/06
<b>Revenues</b>				
Local grants	\$ 83,264	\$ 83,000	\$ 25,000	\$ 5,000
State grants	251,487	251,000	92,000	55,000
Federal grants	5,650,171	5,650,000	5,174,000	6,562,000
Total revenues	5,984,922	5,984,000	5,291,000	6,622,000
<b>Expenditures</b>				
Salaries	3,822,804	3,284,000	3,994,000	4,734,000
Benefits	704,995	657,000	773,000	916,000
Purchased services	670,930	1,839,000	336,000	398,000
Supplies and materials	309,382	310,000	252,000	299,000
Capital outlay	65,654	70,000	146,000	173,000
Other	114,998	120,000	86,000	102,000
Total expenditures	5,688,762	6,280,000	5,587,000	6,622,000
Excess of revenues over (under) expenditures	296,160	(296,000)	(296,000)	-
Fund balances, beginning	-	296,160	296,160	160
Fund balances, ending	\$ 296,160	\$ 160	\$ 160	\$ 160

## MINIMUM MEDICAL INSURANCE LIABILITY FUND

This is an internal service fund which collects premiums and pays claims for medical and dental plan benefits. Through an insured contract, the District's maximum liability is limited to the total of its premiums.

The premiums paid are determined by the insurance company for renewal on October 1<sup>st</sup> each year. If the District terminates its contract with the insurance company, the District is responsible for run-off obligations, which have been reserved in the Fund's fund balance.

**ST VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**Minimum Medical Insurance Liability Fund**

	Actual 6/30/04	Final Budget 6/30/05	Projected Actual 6/30/05	Adopted Budget 6/30/06
<b>Revenues</b>				
Investment income	\$ 12,341	\$ 12,000	\$ 16,000	\$ 16,000
Charges for services	10,077,375	10,863,000	10,548,000	12,764,000
Total revenues	10,089,716	10,875,000	10,564,000	12,780,000
<b>Expenditures</b>				
Salaries	84,702	88,000	78,000	88,000
Benefits	17,150	18,000	15,000	18,000
Supplies and materials	39	1,000	-	1,000
Claims paid	10,077,375	13,133,274	10,548,000	14,961,000
Total expenditures	10,179,266	13,240,274	10,641,000	15,068,000
Excess of revenues over (under) expenditures	(89,550)	(2,365,274)	(77,000)	(2,288,000)
<b>Reconciliation to US GAAP basis</b>				
Change in insurance liability estimate	1,910,962	-	-	-
Change in net assets, US GAAP basis	1,821,412	(2,365,274)	(77,000)	(2,288,000)
Fund balances, beginning	543,862	2,365,274	2,365,274	2,288,274
Fund balances, ending	\$ 2,365,274	\$ -	\$ 2,288,274	\$ 274

## 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.

**ST VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**Risk Management Fund Budget**

	Actual 6/30/04	Final Budget 6/30/05	Projected Actual 6/30/05	Adopted Budget 6/30/06
<b>Revenues</b>				
Investment income	\$ 34,103	\$ 81,000	\$ 122,000	\$ 122,000
Charges for service	970,906	1,392,000	1,493,000	1,425,000
Miscellaneous	345	-	-	-
Total revenues	1,005,354	1,473,000	1,615,000	1,547,000
<b>Expenditures</b>				
Salaries	137,390	147,000	140,000	152,000
Benefits	23,285	29,000	25,000	32,000
Purchased services	771,055	616,000	616,000	647,000
Supplies and materials	566,532	676,000	150,000	710,000
Capital outlay	7,953	5,000	5,000	6,000
Other	1,067	-	4,000	-
Total expenditures	1,507,282	1,473,000	940,000	1,547,000
Excess of revenues over (under) expenditures	(501,928)	-	675,000	-
Fund balances, beginning	4,073,807	3,571,879	3,571,879	4,246,879
Fund balances, ending				
Restricted for TABOR	2,189,315	2,450,000	2,189,315	2,630,000
Restricted for contingencies	-	1,100,000	-	1,600,000
Unrestricted	1,382,564	21,879	2,057,564	16,879
	<u>\$ 3,571,879</u>	<u>\$ 3,571,879</u>	<u>\$ 4,246,879</u>	<u>\$ 4,246,879</u>



## 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.

**ST VRain VALLEY SCHOOL DISTRICT RE-1J**  
**Student Activity Fund**

	Actual 6/30/04	Amended Budget 6/30/05	Projected Actual 6/30/05	Adopted Budget 6/30/06
<b>Additions</b>				
Investment income	3,516	\$ 30,000	20,429	\$ 21,000
Student activity sources from schools	2,735,530	3,824,000	3,045,066	3,046,000
Athletic/activity participation fees	1,509,940	428,000	1,744,804	1,745,000
Total additions	4,248,986	4,282,000	4,810,299	4,812,000
<b>Deductions</b>				
Student activities	2,820,057	6,115,307	2,721,063	6,426,000
Athletic/activity programs	1,284,571	337,000	1,322,768	1,323,000
Total deductions	4,104,628	6,452,307	4,043,831	7,749,000
Change in undistributed monies	144,358	(2,170,307)	766,468	(2,937,000)
Undistributed monies, beginning	2,025,949	2,170,307	2,170,307	2,937,000
Undistributed monies, ending	<u>\$ 2,170,307</u>	<u>\$ -</u>	<u>\$ 2,936,775</u>	<u>\$ -</u>

## STUDENT SCHOLARSHIP FUND

The Student Scholarship 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.

**ST VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**Student Scholarship Fund**

	Actual 6/30/04	Final Budget 6/30/05	Projected Actual 6/30/05	Adopted Budget 6/30/06
<b>Additions</b>				
Investment income	\$ 514	\$ 1,000	\$ 2,000	\$ 2,000
Contributions	121,344	72,000	83,000	83,000
Total additions	121,858	73,000	85,000	85,000
<b>Deductions</b>				
Scholarships	78,350	171,000	81,000	165,000
Total deductions	78,350	171,000	81,000	165,000
Change in undistributed monies	43,508	(98,000)	4,000	(80,000)
Undistributed monies, beginning	132,788	176,296	176,296	180,296
Undistributed monies, ending	<u>\$ 176,296</u>	<u>\$ 78,296</u>	<u>\$ 180,296</u>	<u>\$ 100,296</u>

## 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.

**ST VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**Vance Brand Civic Auditorium Fund Budget**

	Actual 6/30/04	Amended Budget 6/30/05	Projected Actual 6/30/05	Adopted Budget 6/30/06
<b>Revenues</b>				
Investment income	\$ 257	\$ 200	\$ 1,147	\$ 1,200
Charges for services	65,426	44,100	51,294	64,800
Contributions	54,000	54,000	56,000	54,000
Total revenues	119,683	98,300	108,441	120,000
<b>Expenditures</b>				
Salaries	97,504	93,600	86,280	108,500
Benefits	19,684	20,600	18,025	23,900
Purchased services	1,522	2,100	2,060	8,200
Supplies and materials	12,738	15,700	(2,236)	11,000
Capital outlay	3,499	15,000	21,962	15,400
Total expenditures	134,947	147,000	126,091	167,000
Excess of revenues over (under) expenditures	(15,264)	(48,700)	(17,650)	(47,000)
<b>Other Financing Sources (Uses)</b>				
Transfers in	46,614	47,000	47,000	47,000
Net change in fund balance	31,350	(1,700)	29,350	-
Fund balances, beginning	52,786	84,136	84,136	113,486
Fund balances, ending				
Unreserved, designated for subsequent year expenditures	1,700	2,000	-	-
Unrestricted	82,436	80,436	113,486	113,486
	<u>\$ 84,136</u>	<u>\$ 82,436</u>	<u>\$ 113,486</u>	<u>\$ 113,486</u>