

SUPERINTENDENT'S ADOPTED BUDGET

2023 Fiscal Year July 1, 2022 – June 30, 2023



St. Vrain Valley School District RE-1J

Longmont, Colorado

Boulder, Broomfield, Larimer, and Weld Counties

May 25, 2022 (Introduction) June 8, 2022 (Public Hearing) June 22, 2022 (Adoption)

www.svvsd.org



This Pathway to the MBA Award is presented to

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

for excellence in the preparation and issuance of its budget for the Fiscal Year 2021-2022.

The budget adheres to the principles and standards of ASBO International's Meritorious Budget Award criteria.



William A. Sutter

Will aldet

President

David J. Lewis

Executive Director



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

SUPERINTENDENT'S ADOPTED BUDGET For the Year Ending June 30, 2023

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ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

SUPERINTENDENT'S ADOPTED BUDGET For the Year Ending June 30, 2023

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ST. VRAIN VALLEY SCHOOLS academic excellence by design



ADOPTED BUDGET
2022 - 2023 Fiscal Year





SUPERINTENDENT'S BUDGET MESSAGE

Date: May 25, 2022

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

This St. Vrain Valley School District General Fund budget, together with the budgets for other funds for Fiscal Year 2023, is the current expenditure plan for all funds generated through local, state and federal sources, commencing July 1, 2022 and extending through June 30, 2023. This document includes financial, budgetary, and program information that we believe will provide the user with a better understanding of the District's operations. Financial negotiations with the St. Vrain Valley Education Association (SVVEA) were successful. Therefore, the accompanying General Fund budget has been prepared showing the adjustments to compensation as agreed to with the SVVEA.

The General Fund budget appropriation for 2022-23 is \$529,937,194, which includes appropriated expenditures of \$377,366,233 and fund balance of \$152,570,961.

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

			Appropriated		Total
	Appropriated		Surplus and	Appropriations	
	Expenditures		Fund Balance	(T	otal Resources)
Operating Funds			<u>'</u>		<u> </u>
General Fund	\$ 377,366,233	\$	152,570,961	\$	529,937,194
Capital Reserve Capital Projects Fund	7,683,448		10,844,832		18,528,280
Fair Contributions for Public School Sites Fund	1,525,000		11,463,922		12,988,922
Nutrition Services Fund	12,880,590		4,017,506		16,898,096
Governmental Designated-Purpose Grants Fund	 17,445,970		-		17,445,970
Risk Management Fund	4,216,932		8,085,309		12,302,241
Student Activities Special Revenue Fund	6,825,000		7,074,948		13,899,948
Self Insurance Fund	 25,969,200		14,758,837		40,728,037
Sub-Total - General Student Population	453,912,373	"	208,816,315		662,728,688
Colorado Preschool Program Fund	1,923,367		655,522		2,578,889
Community Education Fund	 6,006,273	_	4,247,850		10,254,123
Sub-Total - Operating Funds	461,842,013		213,719,687		675,561,700
Other Funds					
Bond Redemption Fund	56,644,214		106,000,703		162,644,917
Building Fund	 45,000	_	7,560,173		7,605,173
Grand Total	\$ 518,531,227	\$	327,280,563	\$	845,811,790



The 2023 fiscal year budgets of the St. Vrain Valley School District will provide instructional and support services for a student body membership of approximately 33,000 students.

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

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

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

Respectfully,

<signature on file>

Don Haddad, Ed.D. Superintendent of Schools





APPROPRIATION RESOLUTION

Be it resolved by the Board of Education of St. Vrain Valley School District RE-1J in Boulder, Weld, and Larimer Counties and the City and County of Broomfield that it hereby appropriates the amounts shown in the following schedule to each fund for the ensuing fiscal year beginning July 1, 2022, and extending through June 30, 2023, and adopts the budgets related thereto.

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

		Appropriated		Total	
	Appropriated	Surplus and	Αŗ	opropriations	
	Expenditures	Fund Balance	(Total Resources)		
Operating Funds					
General Fund	\$ 377,366,233	\$ 152,570,961	\$	529,937,194	
Capital Reserve Capital Projects Fund	7,683,448	10,844,832		18,528,280	
Fair Contributions for Public School Sites Fund	1,525,000	11,463,922		12,988,922	
Nutrition Services Fund	12,880,590	4,017,506		16,898,096	
Governmental Designated-Purpose Grants Fund	 17,445,970	 -		17,445,970	
Risk Management Fund	4,216,932	8,085,309		12,302,241	
Student Activities Special Revenue Fund	6,825,000	7,074,948		13,899,948	
Self Insurance Fund	 25,969,200	 14,758,837		40,728,037	
Sub-Total - General Student Population	 453,912,373	208,816,315		662,728,688	
Colorado Preschool Program Fund	1,923,367	655,522		2,578,889	
Community Education Fund	6,006,273	4,247,850		10,254,123	
Sub-Total - Operating Funds	461,842,013	213,719,687		675,561,700	
Other Funds					
Bond Redemption Fund	56,644,214	106,000,703		162,644,917	
Building Fund	45,000	 7,560,173		7,605,173	
Grand Total	\$ 518,531,227	\$ 327,280,563	\$	845,811,790	

Date of the adoption of the budgets

Signature - President of the Board

Signature on file>

Appropriation Resolution 8



EXECUTIVE BUDGET SUMMARY BY FUND

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

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J ADOPTED BUDGET SUMMARY BY FUND FISCAL YEAR ENDING JUNE 30, 2023

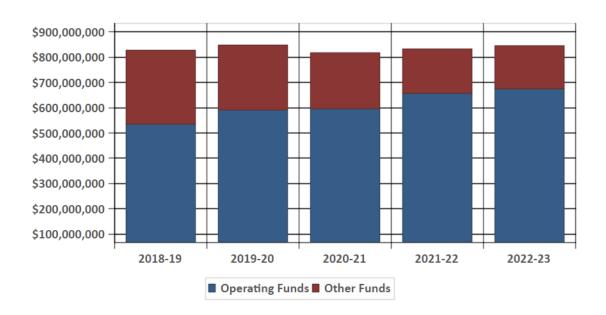
		Proj.				
		Beginning	Budgeted	Budgeted	Surplus/	Ending
		Fund Balance	Revenues	Expenditures	(Spend-Down)	Fund Balance
Fund #	Fund	7/1/22				6/30/23
10	General Fund	\$ 152,570,961	\$ 377,366,233	\$ 404,796,129	\$ (27,429,896)	\$ 125,141,065
18	Risk Management	8,085,309	4,216,932	6,181,812	(1,964,880)	6,120,429
19	Colorado Preschool Program	655,522	1,923,367	1,932,829	(9,462)	646,060
21	Nutrition Services	4,017,506	12,880,590	14,000,765	(1,120,175)	2,897,331
22	Governmental Grants	-	17,445,970	17,445,970	-	-
23	Student Activities Special Rev.	6,804,348	7,095,600	6,825,000	270,600	7,074,948
27	Community Education	4,193,253	6,060,870	6,006,273	54,597	4,247,850
29	Fair Contributions	10,913,922	2,075,000	1,525,000	550,000	11,463,922
31	Bond Redemption	89,454,504	73,190,413	56,644,214	16,546,199	106,000,703
41	Building Fund	7,560,173	45,000	7,302,000	(7,257,000)	303,173
43	Capital Reserve	10,844,832	7,683,448	12,350,242	(4,666,794)	6,178,038
65	Self Insurance	14,758,837	25,969,200	29,535,287	(3,566,087)	11,192,750
Tota	I	\$ 309,859,167	\$ 535,952,623	\$ 564,545,521	\$ (28,592,898)	\$ 281,266,269



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J FIVE YEAR APPROPRIATIONS BY FUND FISCAL YEARS ENDING 2019 - 2023

Fund	2018-19	2019-20	2020-21	2021-22	2022-23
Operating Funds					
General Fund	\$ 424,429,193	\$ 470,678,736	\$ 483,244,560	\$ 520,236,734	\$ 529,937,194
Capital Reserve Capital Projects Fund	17,864,550	16,168,973	14,778,441	19,106,614	18,528,280
Fair Contributions for Public School Sites Fund	7,553,716	10,241,821	9,537,305	10,448,818	12,988,922
Nutrition Services Fund	12,328,897	12,649,484	10,323,932	16,518,276	16,898,096
Governmental Designated-Purpose Grants Fund	12,297,439	14,078,915	14,376,040	18,196,588	17,445,970
Risk Management Fund	10,185,308	11,049,710	11,244,078	12,144,001	12,302,241
Student Activities Special Revenue Fund	12,774,070	13,281,273	8,760,201	10,864,298	13,899,948
Self Insurance Fund	25,672,290	30,195,703	35,248,321	39,414,076	40,728,037
Sub-Total - General Student Population	523,105,463	578,344,615	587,512,878	646,929,405	662,728,688
Colorado Preschool Program Fund	2,330,566	2,876,641	1,970,773	2,324,288	2,578,889
Community Education Fund	10,622,369	10,953,670	7,703,228	7,695,512	10,254,123
Sub-Total - Operating Funds	536,058,398	592,174,926	597,186,879	656,949,205	675,561,700
Other Funds					
Bond Redemption	122,539,848	127,269,289	141,676,677	147,093,000	162,644,917
Building Fund	168,052,234	128,608,159	79,663,174	27,800,973	7,605,173
Student Scholarship Fund *	274,000				
Total Appropriation	\$ 826,924,480	\$ 848,052,374	\$ 818,526,730	\$ 831,843,178	\$ 845,811,790

TOTAL APPROPRIATION OF ALL FUNDS



^{*} The Student Scholarship Fund was closed in fiscal year 2018-19.



DISTRICT GOALS AND OBJECTIVES

VISION

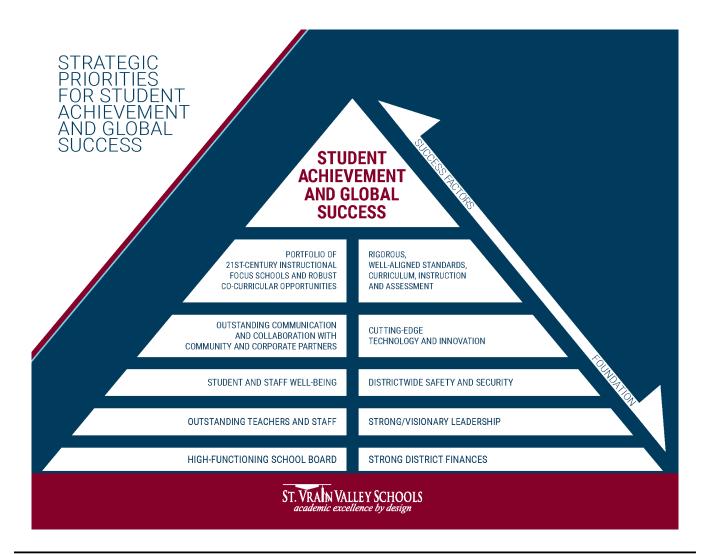
To be an exemplary school district which inspires and promotes high standards of learning and student well-being in partnership with parents, guardians, and the community.

MISSION

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

STRATEGIC PRIORITIES

Our vision and mission are achieved through a focus on ten strategic priorities that support the advancement of student achievement and global success.



District Goals and Objectives



BOARD OF EDUCATION



Joie Siegrist, President
District A
2012 - 2023



Karen Ragland, Vice President and Assistant Secretary District B 2017 - 2025



Jim Berthold, Secretary District C 2019 - 2023



Meosha Brooks, Member District D 2021 - 2025



Richard Martyr, Treasurer
District E
2015 - 2023



Sarah Hurianek, Member
District F
2021 - 2025



Chico Garcia, Member
District G
2019 - 2023

Board of Education 12



DISTRICT LEADERSHIP STAFF



Don Haddad, Ed.D.Superintendent of Schools

Superintendent's Cabinet



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



Kristopher Schuh Assistant Superintendent Area 2



Dina Perfetti-Deany Assistant Superintendent Area 3



Bryan KrauseAssistant Superintendent
Area 4



Greg FiethChief Financial Officer



Brian LamerAssistant Superintendent of Operations



Michelle Bourgeois Chief Technology Officer



Todd FukaiAssistant Superintendent of Human Resources



Johnny Terrell
Assistant Superintendent
of Student Services



Kerri McDermid Chief Communications and Global Impact Officer



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



Patty Quinones
Assistant Superintendent
of Innovation



Kahle Charles
Assistant Superintendent
of Assessment and Curriculum

District Leadership Staff 13



FINANCIAL SERVICES DEPARTMENT

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

The Financial Services Department is responsible for the following operations:

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

Budget Personnel



Tony Whiteley, CPA

Executive Director of Budget and Finance
whiteley_anthony@svvsd.org



Sandy Tams
Senior Budget and Finance Analyst
tams_sandra@svvsd.org

Financial Services Department

395 S. Pratt Parkway Longmont, CO 80501

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



BUDGET DEVELOPMENT PROCESS

State of Colorado

The District's budget development timeline is guided by the State of Colorado's budget timeline and statutory requirements.

The State releases the Governor's budget proposal by November 1 which gives preliminary state budget information for the following school year. The School Finance Act, which determines state funding for school districts, is usually passed by the end of April, but has been delayed the past two years due to the fiscal uncertainties caused by the impact of COVID on the State budget. Funding is typically revised the following January after actual pupil counts and assessed valuation are finalized.

Within that context, the State requires that the District's proposed budget be presented to the Board of Education at least 30 days prior to the beginning of the fiscal year (July 1) and that the District publish a public notice within 10 days of submitting the proposed budget to the Board. A public hearing must be held after the publishing of the public notice and prior to the adoption of the budget. The budget must be adopted by the Board prior to the beginning of the fiscal year.

The State allows for districts to amend their budgets at any time prior to January 31. After January 31, a supplemental budget may be authorized only if additional funds become available to the District.

Budget Goals and Priorities

In January, the Finance Department provides the Board of Education with a long-term budget overview. The Board reviews the overview and accountability needs and works with the Superintendent to set the District focus, goals and priorities for the budget development.

Personnel

Because salaries and benefits account for 85% of the General Fund budget, the allocation of staffing resources is a critical part of the budgeting process. The process is facilitated by the use of staffing plans that are created by the Finance Department and distributed to each school and department by the Human Resources Department in early February. The staffing plans allocate the number of positions that each school and department may utilize in the upcoming year. They are completed collaboratively by Human Resources staff, central administrative staff and school/department staff. In March, the staffing plans are reconciled to the accounting software and controls are put into place to prevent hiring of staff beyond what is approved through the budgeting process.

The number of positions on each school staffing plan is determined by formulas and ratios using criteria such as projected enrollment numbers that are provided by the Planning Department, type of school (elementary, K-8, middle or high school) and risk factors such as eligibility for Title I funding and number of students that qualify for free or reduced meals. The Finance Department, Human Resources and Area Assistant Superintendents collaborate each January to finalize the criteria that is used. Additional positions are allocated to the schools by individual departments for specialized needs such as Special Education and Preschool programming. Schools may also request additional ongoing or one-year only positions to accommodate focus areas or specialized needs of the individual schools. The requests are typically submitted to the Superintendent's Cabinet in March and are approved in April based on district goals and priorities. In August and September, Human Resources works with Principals and Area Assistant Superintendents to review the staffing needs of the schools based on actual enrollment and reallocate staffing and/or request new positions at Cabinet if needed.



Department staffing plans are created by using the previous year's positions as a starting point. Additional positions funded by grants may also be added. Grant-funded positions must be reauthorized each year after verifying that funds will be available. Departments may also request additional staffing by submitting requests to Cabinet.

The District's compensation package is typically approved by the Board of Education in April or May following negotiations with the St. Vrain Valley Education Association. The compensation information is combined with the approved staffing allocations and available benefits enrollment information to establish the budget for salary and benefits. Updated insurance enrollment information is provided to the Budget office in October for inclusion in the amended budget.

Discretionary (Non-personnel) Budgets

Each school and department is allocated a non-personnel budget that is developed with the Finance Department's budget staff each February.

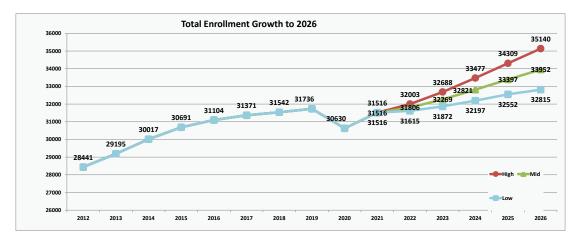
Funds are initially allocated to schools based on projected student enrollment numbers, and are updated mid-year once actual student counts are finalized.

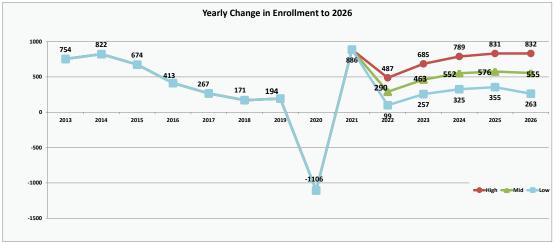
The allocations to departments use the prior year budget as a starting point, and additional funds may be requested and approved. Requests for additional funds, along with justification for the requests, are submitted to Cabinet in March and approved in April in alignment with the District's goals and priorities.



ENROLLMENT TRENDS AND FORECAST

En	Enrollment Projections for St. Vrain Valley School District 2022-2026															
		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Total Enrollment *	Low	28441	29195									31615	31872	32197	32552	32815
	Mid	28441	29195	30017	30691	31104	31371	31542	31736	30630	31516	31806	32269	32821	33397	33952
	High											32003	32688	33477	34309	35140
Mid-level Growth Rate			2.7%	2.8%	2.2%	1.3%	0.9%	0.5%	0.6%	-3.5%	2.9%	0.9%	1.5%	1.7%	1.8%	1.7%
		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Enrollment Growth	Low											99	257	325	355	263
	Mid		754	822	674	413	267	171	194	-1106	886	290	463	552	576	555
	High											487	685	789	831	832





Enrollment Trends and Forecast

^{*} Enrollment numbers on this page exclude tuition paying and Colorado Preschool Program funded preschool students, but include Special Education Preschool Students.



PROPERTY TAX FUNDING

Approximately 45.4% of the District's General Fund revenue comes from local property taxes (including mill levy overrides), amounting to about \$171.2 million. Property taxes also fund the repayment of the District's general obligation debt through the Bond Redemption Fund, amounting to \$72.3 million in FY23.

The amount of property tax owed by a taxpayer for the school district is based on the property's assessed valuation, multiplied by the district's mill levy, and then divided by one thousand (one mill is equal to one dollar per \$1,000 of assessed value). Assessed valuation and mill levy rates are certified annually each December, and collected the following year. The District's current mill levy is 57.358, which was certified in December of 2021 for collection in 2022. The assessed value of a property is determined by multiplying its market value by the assessment rate, which is 29% for commercial properties, and -% for residential properties in 2021. For example, to find the 2021 property tax owed in 2022 for a home with a market value of \$-:

Market Value	×	Assessment Rate	×	Mill Levy	/	1,000	=	Annual Property Tax
\$400,000	×	7.15%	×	57.358	/	1,000	=	\$ 1,640.44

The District's total mill levy actually comprises four different levies. The General Fund Levy (25.995 mills) is the portion of Total Program Revenue that is set by the State and detailed on page 49. The Abatement Levy (0.223 mills) provides funding for previously assessed taxes that were abated or refunded by the county and were not received by the district in a prior tax year. The Mill Levy Overrides (13.590 mills) are voter-approved levies for operating expenses related to specific purposes, listed on page 48. Finally, the Debt Service Levy (17.550 mills) provides funding to pay the principal and interest payments on voter-approved general obligation bonds used to fund capital construction projects such as new schools and improvements to existing schools.

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

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J SUMMARY OF PROPERTY TAX LEVIES CALENDAR YEARS 2012 - 2021

_	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund Levy	24.995	24.995	24.995	24.995	24.995	24.995	24.995	24.995	24.995	25.995
Abatement Levy	0.311	0.294	0.288	0.502	0.810	0.259	0.250	1.424	0.407	0.223
Mill Levy Override	13.394	13.590	13.590	13.590	13.590	13.590	13.590	13.590	13.590	13.590
General Operating Subtotal	38.700	38.879	38.873	39.087	39.395	38.844	38.835	40.009	38.992	39.808
Debt Service Levy	14.800	14.800	14.800	14.800	17.550	17.550	17.550	17.550	17.550	17.550
Total	53.500	53.679	53.673	53.887	56.945	56.394	56.385	57.559	56.542	57.358

SUMMARY OF NET ASSESSED VALUE BY COUNTY

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Boulder County	\$1,486,058,110	\$1,494,900,217	\$1,513,034,671	\$1,736,453,293	\$1,738,703,615	\$1,975,592,867	\$1,990,460,116	\$2,226,037,325	\$2,231,864,438	\$2,426,811,835
Weld County	931,653,960	906,931,162	859,911,270	1,155,572,170	1,234,100,985	1,239,011,575	1,432,932,917	1,933,877,292	1,848,463,092	1,666,998,520
Larimer County	11,102,180	10,633,900	10,476,070	12,076,858	12,076,494	13,152,385	13,157,618	14,011,716	14,181,258	16,294,426
Broomfield County	7,774,007	7,881,418	5,539,040	4,237,641	1,840,701	2,204,822	3,500,184	2,372,908	2,627,929	2,011,350
Total Assessed Value	\$2,436,588,257	\$2,420,346,697	\$2,388,961,051	\$2,908,339,962	\$2,986,721,795	\$3,229,961,649	\$3,440,050,835	\$4,176,299,241	\$4,097,136,717	\$4,112,116,131
Percent Change		(0.67)%	(1.30)%	21.74 %	2.70 %	8.14 %	6.50 %	21.40 %	(1.90)%	0.37 %

Property Tax Funding 18

ST. VRAIN VALLEY SCHOOLS academic excellence by design



ORGANIZATIONAL SECTION ADOPTED BUDGET 2022 - 2023 Fiscal Year



District Governance

The St. Vrain Valley School District RE-1J is a body corporate and a political subdivision of the State of Colorado. It was organized in 1961 for the purpose of operating and maintaining an educational program for the school-age children residing within its boundaries.

The District is governed by an elected seven-member board. School board members represent different geographic districts, but are elected by voters in the entire district. The unpaid board members serve four-year terms and are limited to two terms.

The District, under the governance of the Board of Directors, has the authority to determine its own budget, levy taxes, and issue bonded debt without approval from the State or by another government, making it fiscally independent.



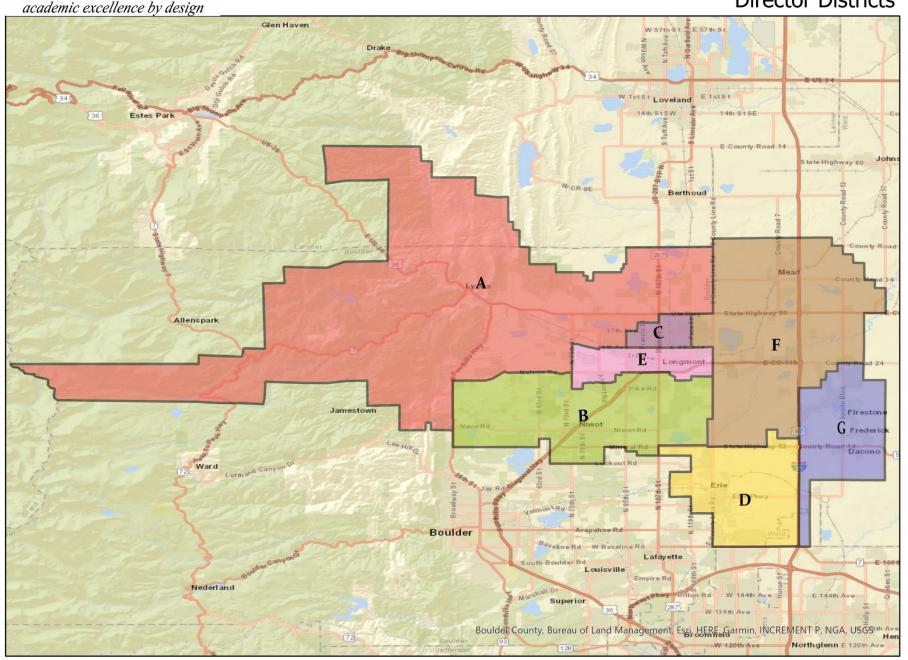
Board of Education Members (front to back)

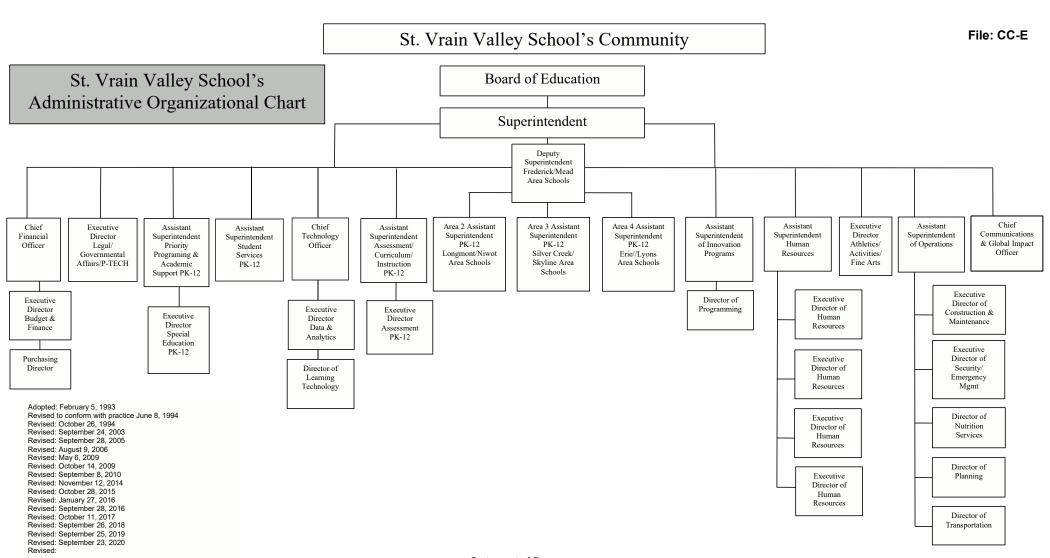
Richard Martyr	Joie Siegrist	Meosha Brooks
Treasurer	President	Member
District E	District A	District D
2015-2023	2012-2023	2021-2025

Karen Ragland	Sarah Hurianek	Jim Berthold	Chico Garcia
Vice President	Member	Secretary	Member
and Assistant Secretary	District F	District C	District G
District B	2021-2025	2019-2023	2019-20
2017-2025			

District Governance 20

Director Districts





Statement of Purpose

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



The St. Vrain Valley School District is projected to serve 32,777 PreK-12 students in 55 schools spread out over 411 square miles. These schools include 1 Preschool center, 25 Elementary Schools, 3 K-8 schools, 8 Middle Schools, 1 Middle/Senior High School, 7 Traditional High Schools, 1 Alternative High School, 2 Online Schools, 1 Homeschool Enrichment School and 6 Charter Schools.

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

In addition to PreK-12 education, St. Vrain Valley School District provides many opportunities for students to obtain post-secondary education through programs such as Pathways in Technology (P-TECH), Concurrent Enrollment at area colleges and universities, AP Classes and Industry Certifications.



St. Vrain Valley Schools Innovation Center



Erie High Feeder

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

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

Frederick High Feeder

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

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

Longmont High Feeder

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

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

Lyons Middle/Senior High Feeder

The Lyons Middle/Senior High feeder system covers the Town of Lyons and the surrounding area in Boulder County and extends to the north into Larimer County.

- Lyons Elementary
- · Lyons Middle/Senior High

Mead High Feeder

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

- Mead Elementary
- Mead Middle
- Mead High



Niwot High Feeder

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

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

Skyline High Feeder

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

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

Apex Homeschool Program

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

Silver Creek High Feeder

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

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

Charter Schools

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

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

New Meridian High School

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



St. Vrain Virtual High School

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

St. Vrain LaunchED Virtual Academy

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

Innovation Center

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

- Aeronautics
- Bioscience
- Cybersecurity
- Entrepreneurship
- IC Studios
- Information & Communications Technology
- P-TECH
- Pathways to Teaching (P-TEACH)
- Robotics
- STEM Education
- Virtual & Digital Design
- * Apple Certification Device Specific
- * Certified Entry-Level Python Programmer
- * CompTIA A+ Software Certification
- CompTIA A+ Hardware Certification
- * TriCastor Operator Certification
- * UAS Pilot Certification



Main Street School

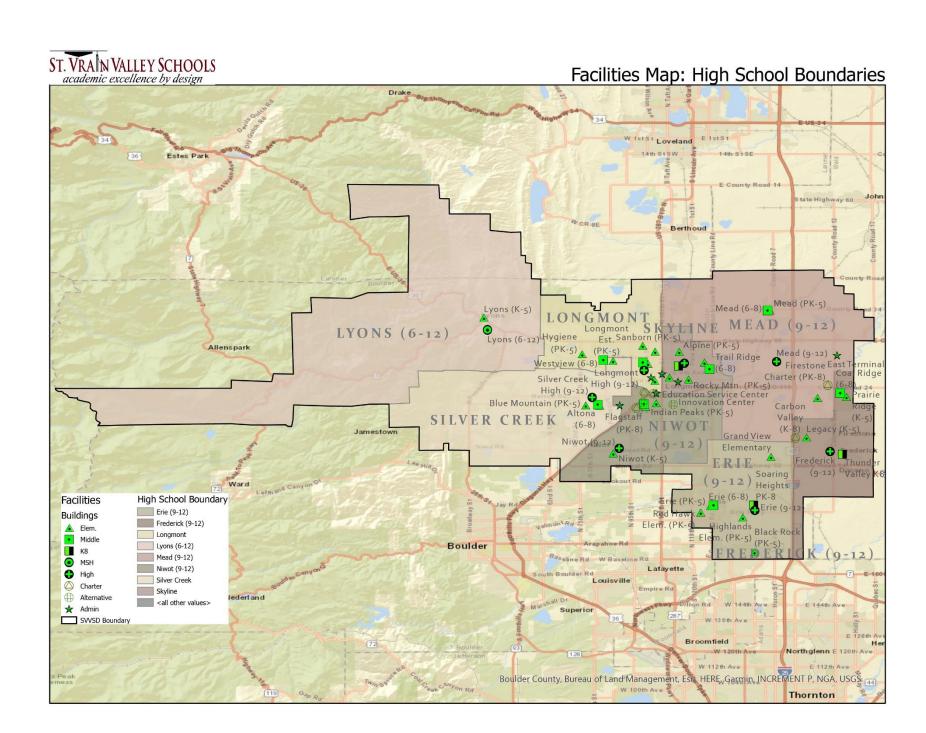
Main Street School in Longmont provides Special Education services to K-12 students from schools throughout the District in a collaborative learning community dedicated to fostering self-advocacy and independence. Enrollment and placement at Main Street School is done through the special education Individualized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

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

Career Elevation and Technology Center

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

- * Advanced Manufacturing
- * Agricultural Sciences
- * Automotive Technology
- * Health Sciences
- * Interactive Media Technology
- * Internships
- * Pre-Law
- * Prostart and Culinary Arts
- * Welding and Fabrication Technology





STUDENT ENROLLMENT BY SCHOOL

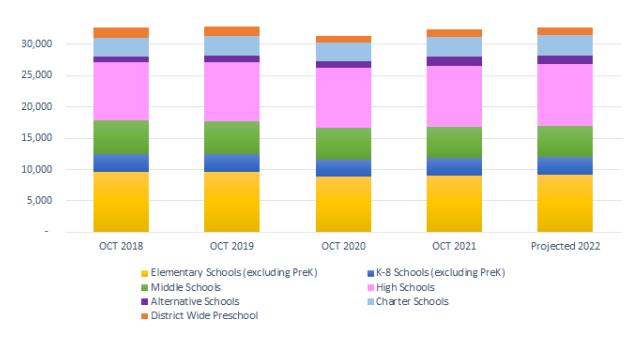
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Frederick High 1,076 1,181 1,213 1,331 1,363 Longmont High 1,307 1,261 1,265 1,275 1,268 Lyons Middle Senior 398 397 398 366 371 Mead High 1,124 1,147 1,086 1,083 1,114	High Schools					
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Lyons Middle Senior 398 397 398 366 371 Mead High 1,124 1,147 1,086 1,083 1,114			1,181	1,213	1,331	1,363
Mead High 1,124 1,147 1,086 1,083 1,114	Longmont High	1,307	1,261	1,265	1,275	1,268
	Lyons Middle Senior	398	397	398	366	371
Niwot High 1,178 1,177 1,200 1,287 1,326	Mead High	1,124	1,147	1,086	1,083	1,114
	Niwot High	1,178	1,177	1,200	1,287	1,326



STUDENT ENROLLMENT BY SCHOOL

Location	OCT 2018	OCT 2019	OCT 2020	OCT 2021	Projected 2022
Silver Creek High	1,414	1,349	1,301	1,274	1,255
Skyline High	1,472	1,482	1,520	1,487	1,423
High Schools Total	9,318	9,461	9,592	9,816	9,923
Traditional School Total	27,132	27,211	26,227	26,577	26,860
Alternative Schools					
Apex Homeschool	724	804	784	717	715
LaunchEd Academy	-	-	-	585	450
New Meridian High School	113	114	111	98	105
St Vrain Virtual High School	108	128	107	61	90
Alternative Schools Total	945	1,046	1,002	1,461	1,360
Charter Schools	-				
Aspen Ridge Preparatory School	402	439	482	503	557
Carbon Valley Academy	204	198	193	211	300
Firestone Charter Academy	564	579	611	617	646
Flagstaff Academy	868	874	786	748	738
St Vrain Community Montessori School	227	219	223	228	241
Twin Peaks Charter Academy	758	729	808	830	844
Charter Schools Total	3,023	3,038	3,103	3,137	3,326
District Total without PreK	31,100	31,295	30,332	31,175	31,546
District Wide Preschool	1,539	1,560	980	1,231	1,231
Total with PreK	32,639	32,855	31,312	32,406	32,777
Percent Change		0.66	(4.70)	3.49	1.14

October Count Student Enrollment





BUDGET INFORMATION

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

Fund Accounting

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

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

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

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

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

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

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

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

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

Budget Information 31



BUDGET INFORMATION

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

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

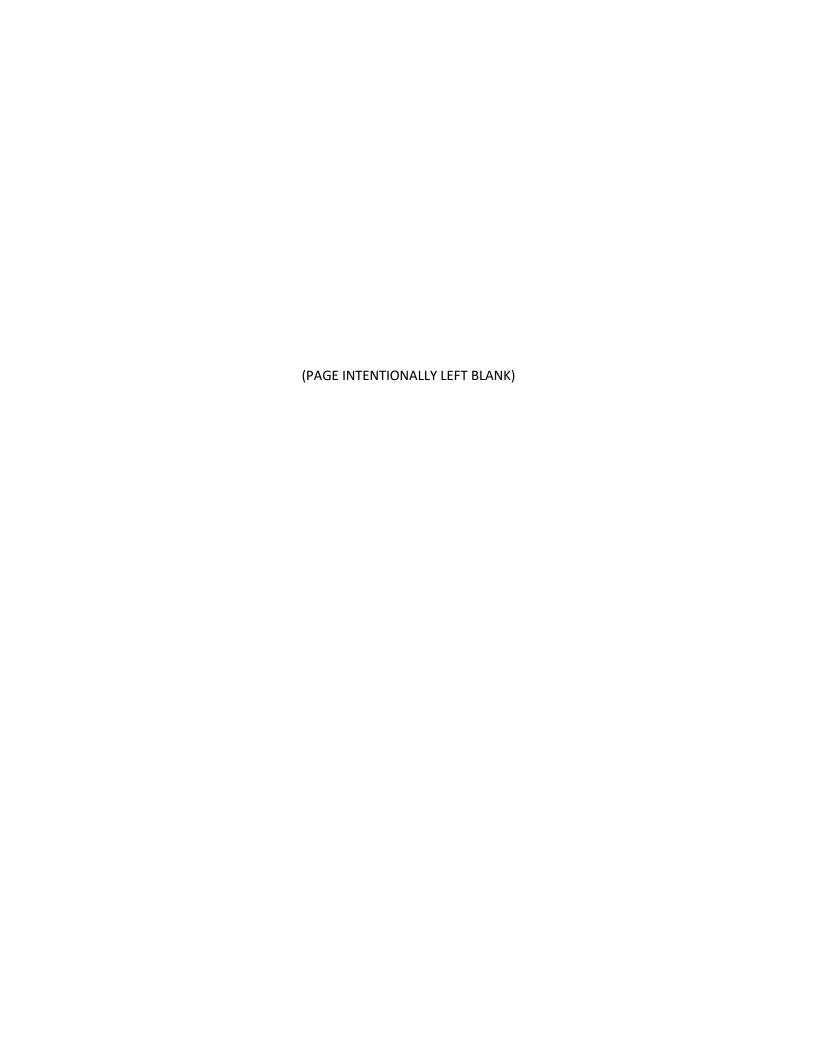
Fiduciary Funds – Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. Trust funds are used to account for assets held by the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

Budget Information 32



BUDGET DEVELOPMENT TIMELINE

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



ST. VRAIN VALLEY SCHOOLS academic excellence by design



FINANCIAL SECTION

ADOPTED BUDGET

2022 - 2023 Fiscal Year

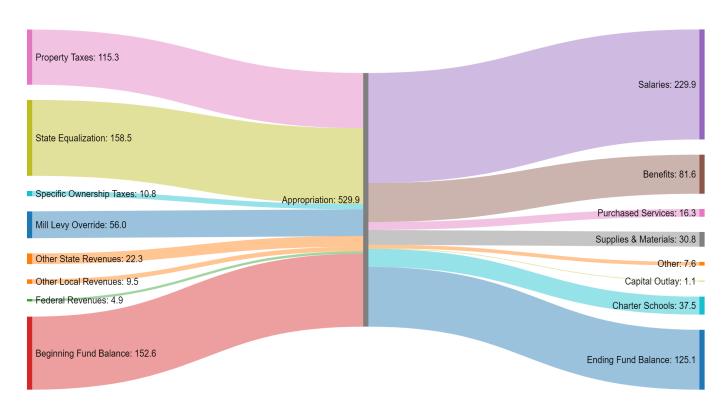


FUND 10 - GENERAL FUND

The General Fund is a governmental fund which includes the revenues and expenditures for the general operations of the District. The expenditures for the school and departmental operations are primarily budgeted and accounted for in the General Fund. The total budgeted revenues in the General Fund are \$377,366,233. The total budgeted expenditures in the General Fund are \$404,796,129. Therefore, the General Fund fund balance is budgeted to decrease by \$27,429,896 in Fiscal Year 2023. Fund balance reserves of \$152,570,961 are also appropriated in the General Fund. A portion of the reserve appropriation includes \$8,292,000 for contingency reserve as required by Board policy, and \$12,437,000 for constitutionally-required TABOR reserves. The total General Fund budget appropriation for the year ending June 30, 2023 is \$529,937,194.

Fund 10 Appropriation

(\$ In Millions)



Fund 10 - General Fund 36



BUDGET DEVELOPMENT ASSUMPTIONS

1.	2023 Fiscal Year Budget	This budget for the school year July 1, 2022 - June 30, 2023 (FY23) is presented based on the Colorado Public Schools Finance Act of 1994, as amended.
2.	Pupil Membership	This budget is based upon a PK-12 student headcount of 32,777.
3.	Funded Pupil Count	Pupil Membership is the estimated number of PK-12 students attending SVVSD per count projections. Funded pupil count (FPC) is based on whether those students are funded at full-time, half-time, or may be tuition-based preschool students for which the District does not receive additional funding. The FPC for this budget is 31,161.4, an increase of 92.2 (0.30%) above FY22.
4.	Instructional Supplies and Materials	District policy requires the budget include \$269 per student for instructional supplies, books, field trips and capital outlay. The required minimum instructional supplies and materials budget is \$7,487,723. This is based on 27,835.4 FPC (FPC net of charter schools).
5.	Capital Reserve/Risk Management	District policy requires direct allocation of funding to the Capital Reserve Fund and Risk Management Fund in the amount of at least \$426 per student for FY23. A total of \$11,857,880 is included in FY23. This includes \$4,176,932 to the Risk Management Fund, and \$7,589,145 to the Capital Reserve Fund. The remaining \$91,803 is allocated to the Capital Reserve Fund from the CPP Fund.
6.	State Equalization Program	Based on anticipated appropriation from the Colorado State Budget, the District is expecting \$9,346.96 as per pupil revenue (PPR) for FY23. PPR was \$8,819.73 for FY22.
7.	Mill Levy Override	The voters of the District passed mill levy overrides in November of 2008 and 2012, both of which provide additional funds for a variety of items as defined within the ballot questions. As required, accounting for the MLO funds is incorporated within the General Fund totals. Additional details regarding planned expenditures are included in the tables below.
8.	Charter Schools	The District's allocations to the charter schools are detailed on page 50.
9.	Contingency Reserve	For FY23, a 2.0% Board-established contingency reserve is calculated on seven operating funds and is maintained entirely within the budget of the General Fund.
10.	TABOR Emergency Reserve	The TABOR Reserve is funded as required per Article X of the State Constitution (TABOR Amendment) and is held in cash and investments

Fund 10 - General Fund 37

in the General Fund.



BUDGET DEVELOPMENT ASSUMPTIONS

11. School Allocations

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

12. Salaries and Benefits

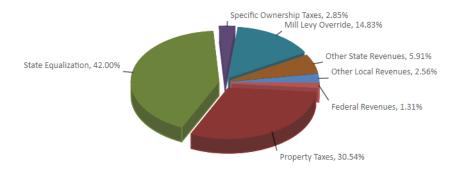
Salaries expense includes an average increase of 7.69%, and funding for education advancement on the salary schedule. Benefits expense includes the additional PERA funding required and net increase in health and dental insurance premiums. This is the case for each fund that pays salaries and benefits.



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J SUMMARY OF GENERAL FUND REVENUES AND EXPENDITURES FISCAL YEARS ENDING 2021 - 2023

	Actual 6/30/21		Adopted Budget 6/30/22	Amended Budget 6/30/22		Projected Actual 6/30/22	Adopted Budget 6/30/23
Sources of Revenues							
Local Revenues	\$ 184,653,657	\$	183,159,717	\$ 186,991,868	\$	185,059,941	\$ 191,629,884
State Revenues	149,735,149		176,550,007	179,467,759		185,191,257	194,575,454
Federal Revenues	 35,993,311		20,000,429	19,485,369		19,967,243	4,941,242
Primary General Fund Revenues	370,382,117		379,710,153	385,944,996		390,218,441	391,146,580
Revenue Allocations							
Capital Reserve Fund	(7,091,399)		(9,735,637)	(13,676,042)		(13,786,912)	(7,589,145)
Risk Management Fund	(4,439,370)		(4,745,743)	(4,745,743)		(4,745,743)	(4,176,932)
Colorado Preschool Program Fund	 (1,502,222)		(1,661,769)	(1,883,931)		(1,900,652)	(2,014,270)
Total Revenue Allocations	(13,032,991)		(16,143,149)	(20,305,716)		(20,433,307)	(13,780,347)
Total General Fund Revenues	357,349,126	_	363,567,004	365,639,280	_	369,785,134	377,366,233
Other Sources	13,986,026		-	-		-	-
Total Revenues and Other Sources	371,335,152		363,567,004	365,639,280		369,785,134	377,366,233
Expenditures	358,223,054		385,782,242	387,058,736		371,259,978	404,796,129
Transfers (in) out	148,541		-	-		551,649	-
Total Expenditures & Transfers	358,371,595		385,782,242	387,058,736		371,811,627	404,796,129
Excess of Revenues and Other Sources							
Over Expenditures & Transfers	\$ 12,963,557	\$	(22,215,238)	\$ (21,419,456)	\$	(2,026,493)	\$ (27,429,896)

GENERAL FUND REVENUE SOURCES FISCAL YEAR ENDING 2023



Summary of General Fund Revenue	 Adopted Budget 2023	%		
Property Taxes	\$ 115,262,492	30.54 %		
State Equalization (net of direct allocations to other funds)	158,501,809	42.00		
Specific Ownership Taxes	10,768,019	2.85		
Mill Levy Override	55,963,243	14.83		
Other State Revenues	22,293,298	5.91		
Other Local Revenues	9,636,130	2.56		
Federal Revenues	4,941,242	1.31		
Total	\$ 377,366,233	100.00 %		



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J GENERAL FUND

SUMMARY OF REVENUES BY SOURCE AND EXPENDITURES BY ACTIVITY FISCAL YEARS ENDING 2021 - 2023

	6/30/21	6/30/22	Budget 6/30/22	Actual 6/30/22	Budget 6/30/23
Revenues					
Local Revenues	\$ 184,653,657	\$ 183,159,717	\$ 186,991,868	\$ 185,059,941	\$ 191,629,884
State Revenues	149,735,149	176,550,007	179,467,759	185,191,257	194,575,454
Federal Revenues	35,993,311	20,000,429	19,485,369	19,967,243	4,941,242
Revenue Allocations					
Capital Reserve Fund	(7,091,399)	(9,735,637)	(13,676,042)	(13,786,912)	(7,589,145)
Risk Management Fund	(4,439,370)	(4,745,743)	(4,745,743)	(4,745,743)	(4,176,932)
Colorado Preschool Program Fund	(1,502,222)	(1,661,769)	(1,883,931)	(1,900,652)	(2,014,270)
Total Revenues	357,349,126	363,567,004	365,639,280	369,785,134	377,366,233
Other Sources	13,986,026		-	-	
Total Revenues and Other Sources	371,335,152	363,567,004	365,639,280	369,785,134	377,366,233
Expenditures					
Instruction					
Direct Instruction					
Preschool	5,297,584	7,499,897	7,393,982	6,500,198	8,478,301
Elementary School	48,851,999	58,355,775	59,134,210	58,013,087	66,205,708
Middle School	24,630,833	29,777,378	29,632,475	29,800,496	31,631,120
High School	35,125,082	43,753,736	43,550,544	43,599,259	46,432,213
Other Regular Education	33,088,985	29,333,995	30,496,638	24,069,878	31,691,232
Special Programs	26,504,051	27,420,584	26,836,252	26,635,789	30,243,213
Subtotal-Direct Instruction	173,498,534	196,141,365	197,044,101	188,618,707	214,681,787
Indirect Instruction					
Pupil Support Services	21,828,378	23,190,249	23,527,326	23,293,696	25,462,238
Instructional Staff Support	12,065,944	15,395,720	15,433,344	12,716,250	16,801,224
School Administration	23,987,968	26,133,396	26,431,077	25,329,483	28,185,407
Subtotal-Indirect Instruction	57,882,290	64,719,365	65,391,747	61,339,429	70,448,869
Total Instruction	231,380,824	260,860,730	262,435,848	249,958,136	285,130,656
Other Expenditures					
General Administration	2,646,986	3,904,357	3,967,893	3,328,613	3,700,153
Fiscal Services	3,836,567	5,330,830	6,290,575	4,512,942	5,547,562
Operations/Maintenance/Custodial	27,669,387	28,099,558	27,809,869	28,459,552	31,333,228
Pupil Transportation	7,655,731	12,102,197	11,433,902	10,657,020	13,014,498
Central Services	16,210,807	19,175,081	19,695,769	18,017,349	21,167,408
Other Uses	36,086,110	20,855,164	20,388,299	21,597,793	7,368,002
Charter Schools	32,736,642	35,454,325	35,036,581	34,728,573	37,534,622
Total Other Expenditures	126,842,230	124,921,512	124,622,888	121,301,842	119,665,473
Total Expenditures	358,223,054	385,782,242	387,058,736	371,259,978	404,796,129
Revenues Less Expenditures	13,112,098	(22,215,238)	(21,419,456)	(1,474,844)	(27,429,896)
Transfers in (out)	(148,541)	-	-	(551,649)	-
Net Change in Fund Balance	12,963,557	(22,215,238)	(21,419,456)	(2,026,493)	(27,429,896)
Fund Balance, Beginning	141,633,897	141,641,829	154,597,454	154,597,454	152,570,961
Fund Balance, Ending	154,597,454	119,426,591	133,177,998	152,570,961	125,141,065
Nonspendable - deposits, prepaids	1,818,922	1,552,573	1,818,922	1,818,922	1,818,922
Restricted for TABOR	11,729,475	11,825,000	12,051,000	10,135,000	12,437,000
Restricted for Federal Contract	2,864,899	2,184,470	2,359,094	2,306,331	2,055,475
Committed for Contingencies	7,819,650	7,884,000	8,034,000	6,757,000	8,292,000
Committed for BOE Allocations	15,458,380	15,254,000	15,458,380	12,660,077	12,660,077
Assigned for Subsequent Year Expenditures	29,231,962	26,000,000	29,231,962	32,500,000	32,500,000
Assigned for Mill Levy Override	52,406,499	52,055,499	53,217,938	53,702,431	51,656,816
Unassigned Fund Balance	\$ 33,267,667	\$ 2,671,049	\$ 11,006,702	\$ 32,691,200	\$ 3,720,775



GENERAL FUND

SUMMARY OF REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FISCAL YEARS ENDING 2021 - 2023

		Actual 6/30/21	Adopte Budge 6/30/2	t	Amended Budget 6/30/22		Projected Actual 6/30/22	Adopted Budget 6/30/23
Revenues								
Local Revenues	<u>,</u>	104 176 013	ć 100.4	ca cao	ć 107.013.767	,	107.004.204 6	115 262 402
Property Taxes Specific Ownership Taxes	\$	104,176,013 10,022,994		51,629 30,979	\$ 107,812,767 10,832,920	>	107,884,201 \$ 10,130,000	115,262,492 10,768,019
Mill Levy Override		55,800,190		20,751	55,963,243		56,021,156	55,963,243
Investment Income		159,390		75,000	55,000		110,000	300,000
Charges for Services		2,692,309		13,640	3,934,160		3,240,093	4,243,900
Other Local Sources	_	11,802,761	7,0	57,718	8,393,778	_	7,674,491	5,092,230
Total Local Revenues	_	184,653,657	183,1	59,717	186,991,868	_	185,059,941	191,629,884
State Revenues								
State Equalization		135,022,653		33,549	160,157,617		162,840,555	172,282,156
Special Education Career and Technical Education		8,104,333 808,871	,	51,293	8,256,207 875,477		8,354,478	11,256,207
Transportation		2,181,463		35,000 52,956	2,081,965	•••••	875,534 2,081,965	875,477 2,081,965
Gifted and Talented		314,317		14,317	318,020		318,020	318,020
English Language Proficiency Act		1,662,775		52,775	813,348		813,348	813,348
BEST Grant		222,778		50,000	750,000		750,000	750,000
State On-Behalf Payment to PERA		-	4,70	00,000	4,700,000		4,700,000	4,700,000
Other State Revenues		1,417,959	1,38	30,117	1,515,125		4,457,357	1,498,281
Total State Revenues	_	149,735,149	176,5	50,007	179,467,759	_	185,191,257	194,575,454
Federal Revenues								
Other Federal Revenues		2,296,198		47,901	2,129,000		2,129,000	2,129,000
Build America Bond Rebates		1,435,631		37,528	1,435,631		1,435,631	1,435,631
Migrant Grant Pass Through BOCES Federal COVID Relief		1,342		15,000	1,500		1,500	1,500
Total Federal Revenues	_	32,260,140 35,993,311		00,000 00,429	15,919,238 19,485,369		16,401,112 19.967.243	1,375,111 4,941,242
Revenue Allocations	_	35,993,311	20,00	JU,429	19,485,369	_	19,967,243	4,941,242
Capital Reserve Fund		(7,091,399)	(9.7	35,637)	(13,676,042)		(13,786,912)	(7,589,145)
Risk Management Fund		(4,439,370)		45,743)			(4,745,743)	(4,176,932)
Colorado Preschool Program Fund		(1,502,222)	. ,	51,769)			(1,900,652)	(2,014,270)
Total Revenue Allocations		(13,032,991)	(16,14	43,149)	(20,305,716)		(20,433,307)	(13,780,347)
Total Revenues		357,349,126	363,50	57,004	365,639,280		369,785,134	377,366,233
Other Sources								
Other Sources	_	13,986,026	-		-		-	-
Total Revenues and Other Sources		371,335,152	363,50	57,004	365,639,280	_	369,785,134	377,366,233
Expenditures								
Salaries		193,524,470	216 94	43,111	217,514,268		206,914,320	229,925,614
Benefits		66,408,240		19,683	77,089,362		76,027,992	81,568,795
Purchased Services		17,989,791		50,484	17,505,431		17,778,039	16,291,689
Supplies and Materials		23,192,006	27,80	07,042	27,583,775		23,666,445	30,806,593
Capital Outlay		15,292,113	1,03	36,264	2,036,264		3,395,092	1,079,080
Other		9,079,792		71,333	10,293,055		8,749,517	7,589,736
Charter Schools	_	32,736,642		54,325	35,036,581	_	34,728,573	37,534,622
Total Expenditures	_	358,223,054		32,242	387,058,736	_	371,259,978	404,796,129
Revenues Less Expenditures	_	13,112,098		15,238)	(21,419,456)	_	(1,474,844)	(27,429,896)
Transfers in (out)	_	(148,541)	- (22.2)	15 220	/21 410 456\	_	(551,649)	- (27,420,906)
Net Change in Fund Balance	_	12,963,557	(22,2.	15,238)	(21,419,456)	_	(2,026,493)	(27,429,896)
Fund Balance, Beginning	_	141,633,897	141,64	41,829	154,597,454		154,597,454	152,570,961
Fund Balance, Ending		154,597,454	119,42	26,591	133,177,998		152,570,961	125,141,065
Nonspendable - deposits, prepaids		1,818,922	1,5	52,573	1,818,922		1,818,922	1,818,922
Restricted for TABOR		11,729,475		25,000	12,051,000		10,135,000	12,437,000
Restricted for Federal Contract		2,864,899		34,470	2,359,094		2,306,331	2,055,475
Committed for Contingencies		7,819,650		34,000	8,034,000		6,757,000	8,292,000
Committed for BOE Allocations		15,458,380		54,000	15,458,380		12,660,077	12,660,077
Assigned for Subsequent Year Expenditures Assigned for Mill Levy Override		29,231,962		00,000	29,231,962		32,500,000	32,500,000
Unassigned for Mill Levy Override Unassigned		52,406,499 33,267,667		55,499 71,049	53,217,938 11,006,702		53,702,431 32,691,200	51,656,816 3,720,775
Fund Balance, Ending	\$	154,597,454		26,591		\$	152,570,961 \$	
•	=					_		



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J SCHEDULE OF GENERAL FUND REVENUES FROM LOCAL, STATE, AND FEDERAL SOURCES FISCAL YEARS ENDING 2021 - 2023

	Actual 6/30/21	Adopted Budget 6/30/22	Amended Budget 6/30/22	Projected Actual 6/30/22	Adopted Budget 6/30/23
Local Revenues		· ·			
Taxes					
Property Taxes	\$ 104,176,013 \$	108,461,629 \$	107,812,767 \$	107,884,201 \$	115,262,492
Specific Ownership Taxes	10,022,994	9,730,979	10,832,920	10,130,000	10,768,019
Mill Levy Override	55,800,190	54,720,751	55,963,243	56,021,156	55,963,243
Total Taxes	169,999,197	172,913,359	174,608,930	174,035,357	181,993,754
Other Local					
Investment Income	159,390	175,000	55,000	110,000	300,000
Charges for Services	2,692,309	3,013,640	3,934,160	3,240,093	4,243,900
Rental of Facilities	198,325	200,000	145,000	225,000	250,000
Indirect Cost Revenues	3,283,985	945,726	2,586,276	2,596,020	911,519
Services to Charter Schools	1,417,699	1,288,000	1,416,000	1,166,750	1,416,000
Other Local Revenues	6,902,752	4,623,992	4,246,502	3,686,721	2,514,711
Total Other Local	14,654,460	10,246,358	12,382,938	11,024,584	9,636,130
Total Local Revenues	184,653,657	183,159,717	186,991,868	185,059,941	191,629,884
Percent Change		(0.81)%	1.27 %	0.22 %	3.55 %
State Revenues					
State Equalization	135,022,653	156,833,549	160,157,617	162,840,555	172,282,156
Special Education	8,104,333	7,961,293	8,256,207	8,354,478	11,256,207
Career and Technical Education	808,871	885,000	875,477	875,534	875,477
Transportation	2,181,463	2,062,956	2,081,965	2,081,965	2,081,965
Gifted and Talented	314,317	314,317	318,020	318,020	318,020
English Language Proficiency Act	1,662,775	1,662,775	813,348	813,348	813,348
BEST Grant	222,778	750,000	750,000	750,000	750,000
State On-Behalf Payment to PERA	-	4,700,000	4,700,000	4,700,000	4,700,000
Other State Revenues	1,417,959	1,380,117	1,515,125	4,457,357	1,498,281
Total State Revenues	149,735,149	176,550,007	179,467,759	185,191,257	194,575,454
Percent Change		17.91 %	19.86 %	23.68 %	5.07 %
Federal Revenues					
Other Federal Revenues	2,296,198	3,547,901	2,129,000	2,129,000	2,129,000
Build America Bond Rebates	1,435,631	1,437,528	1,435,631	1,435,631	1,435,631
Migrant Grant Pass Through BOCES	1,342	15,000	1,500	1,500	1,500
Federal COVID Relief	32,260,140	15,000,000	15,919,238	16,401,112	1,375,111
Total Federal Revenues	35,993,311	20,000,429	19,485,369	19,967,243	4,941,242
Percent Change		(44.43)%	(45.86)%	(44.53)%	(75.25)%
Total Revenues Before Allocations	370,382,117	379,710,153	385,944,996	390,218,441	391,146,580
Percent Change		2.52 %	4.20 %	5.36 %	0.24 %
Revenue Allocations					
Capital Reserve Fund	(7,091,399)	(9,735,637)	(13,676,042)	(13,786,912)	(7,589,145)
Risk Management Fund	(4,439,370)	(4,745,743)	(4,745,743)	(4,745,743)	(4,176,932)
Colorado Preschool Program Fund	(1,502,222)	(1,661,769)	(1,883,931)	(1,900,652)	(2,014,270)
Total Revenue Allocations	(13,032,991)	(16,143,149)	(20,305,716)	(20,433,307)	(13,780,347)
Total General Fund Revenues	357,349,126	363,567,004	365,639,280	369,785,134	377,366,233
Percent Change		1.74 %	2.32 %	3.48 %	2.05 %
Other Sources	13,986,026				-
Total General Fund Revenues and Other Sources	\$ 371,335,152 \$	363,567,004 \$	365,639,280 \$	369,785,134 \$	377,366,233
Percent Change		(2.09)%	(1.53)%	(0.42)%	2.05 %

^{*}FY 22 Adopted, Amended and Projected Actual percentages are in comparison to FY 21. FY 23 Adopted percentages are in comparison to FY 22 Projected Actuals.



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J GENERAL FUND ADOPTED BUDGET EXPENDITURES BY ACTIVITY AND OBJECT FISCAL YEAR ENDING JUNE 30, 2023

ltem	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
Direct Instruction								
Regular Instruction	ć F F04 330	ć 2.427.4F4	ć	ć (10.030	ć	ć	ć 427.500	ć 0.470.201
Preschool Elementary School	\$ 5,594,339 47,275,169	\$ 2,127,454 15,748,423	\$ - -	\$ 618,928 3,173,616	8,500	\$ -	\$ 137,580	\$ 8,478,301 66,205,708
Middle School	22,590,181	7,485,062	_	1,555,877	-	_	-	31,631,120
High School	32,819,121	11,001,974	318,133	2,283,185	9,800	-	-	46,432,213
Gifted And Talented	564,739	173,625	2,000	42,000	2,000	-	-	784,364
Integrated Education	7,712,361	2,032,718	1,381,300	4,972,745	140,708	-	25,000	16,264,832
General Instructional Media	2,180,718	921,316	-	142,775	-	-	-	3,244,809
Activities and Athletics	3,422,118	760,098	270,280	33,598	5,856	-	-	4,491,950
Other Regular Instruction	2,729,790	3,849,313	-	326,174				6,905,277
Total Regular Instruction	109,538,720	44,099,983	1,971,713	13,148,898	166,864		162,580	184,438,574
Special Education								
General	16,898,385	6,340,767	2,299,975	104,846	378,022	-	-	26,021,995
Hearing and Vision	297,805	95,082	-	-	-	-	-	392,887
Speech Language	2,892,726	935,605	-					3,828,331
Total Special Education	20,088,916	7,371,454	2,299,975	104,846	378,022			30,243,213
Total Direct Instruction	144,977,452	51,471,437	4,271,688	13,253,744	544,886		162,580	214,681,787
Indirect Instruction								
Pupil Support Services								
Student Support Services	895,952	247,149	-	36,302	11,000	-	-	1,190,403
Attendance and Social Work Services	4,312,201	1,505,270	564,676	30,262	19,200	-	-	6,431,609
Guidance Services	6,853,435	2,306,445	12,381	69,391	14,000		-	9,255,652
Health Services	3,758,715	1,400,322	-	14,628	4,000	-	-	5,177,665
Psychological Services	2,184,755	732,223	-	-	-	-	-	2,916,978
Audiology Services Other Services	141,373 151,620	37,530 93,408	-	66,000	-	-	-	178,903 311,028
Total Pupil Support Services	18,298,051	6,322,347	577,057	216,583	48,200			25,462,238
In the section of Chaff Command								
Instructional Staff Support Curriculum Development	5,592,110	1,629,401	1,340,950	784,779	33,580			9,380,820
Instructional Staff Training	482,785	109,921	383,994	52,078	8,434	-	-	1,037,212
Other Instructional Staff Services	3,447,300	1,098,520	106,750	112,200	294,821	_	-	5,059,591
Educational Media	844,452	287,866	7,000	181,483	2,800	-	-	1,323,601
Total Instructional Staff Support	10,366,647	3,125,708	1,838,694	1,130,540	339,635			16,801,224
School Administration								
Office of the Principal	20,261,697	6,641,826	147,350	1,104,794	29,740	-	-	28,185,407
Total Indirect Instruction	48,926,395	16,089,881	2,563,101	2,451,917	417,575	_	-	70,448,869
General Administration								
Board of Education & Executive Administration	1,293,859	785,381	1,300,854	235,899	84,160	-	-	3,700,153
Total General Administration	1,293,859	785,381	1,300,854	235,899	84,160	-	-	3,700,153
Fiscal Services								
Fiscal Services	2,022,435	621,464	623,800	35,600	519,500	-	-	3,822,799
Printing/Purchasing/Warehouse	1,054,760	396,419	218,200	33,284	15,100		7,000	1,724,763
Total Fiscal Services	3,077,195	1,017,883	842,000	68,884	534,600		7,000	5,547,562
Operations and Maintenance								
Administration	227,862	66,008	122,800	-	1,600	-	-	418,270
Utilities	-	-	3,212,424	5,426,024	-	-	-	8,638,448
Care and Upkeep of Buildings	12,074,519	4,567,221	1,213,674	1,152,108	73,700	-	128,000	19,209,222
Care and Upkeep of Grounds	1,326,931	452,701	186,429	295,800	500	-	26,500	2,288,861
Other Operations and Maintenance	195,500	39,055	79,906	224,991	7,000	-	-	546,452
Security Services	36,138	20,837	125,000	50,000			-	231,975
Total Operations and Maintenance	13,860,950	5,145,822	4,940,233	7,148,923	82,800		154,500	31,333,228

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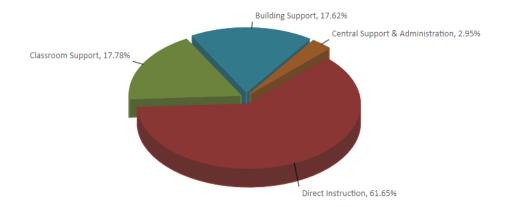


GENERAL FUND ADOPTED BUDGET EXPENDITURES BY ACTIVITY AND OBJECT FISCAL YEAR ENDING JUNE 30, 2023 (CONTINUED FROM PREVIOUS PAGE)

ltem	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
Transportation								
Administration	401,353	135,850	2,500	130,000	500	-	-	670,203
Vehicle Operations	5,773,543	2,325,503	343,000	718,730	-	-	-	9,160,776
Vehicle Services and Maintenance	1,319,412	451,760	61,500	350,000	2,500	-	-	2,185,172
Other Transportation Expenses	694,455	247,892	31,000	25,000	-			998,347
Total Transportation	8,188,763	3,161,005	438,000	1,223,730	3,000			13,014,498
Central Services								
Assessment and Evaluation	789,765	238,265	87,300	67,324	6,000	-	-	1,188,654
Unemployment Insurance	-	-	300,000	-	-	-	-	300,000
Planning Services	293,419	91,381	11,558	4,500	1,500	-	-	402,358
Communication Services	842,248	264,288	229,730	40,500	12,500	-	-	1,389,266
Human Resources	2,160,384	659,970	317,000	146,500	12,000	-	-	3,295,854
Technology Services	5,039,905	1,619,893	465,500	6,139,172	500	-	-	13,264,970
Other Support Services	286,065	985,241	55,000		-			1,326,306
Total Central Services	9,411,786	3,859,038	1,466,088	6,397,996	32,500			21,167,408
Total Support Services	84,758,948	30,059,010	11,550,276	17,527,349	1,154,635		161,500	145,211,718
Other								
Community Services	36,000	4,105	147,500	13,500	105,000	-	5,000	311,105
Facilities Acquisition and Construction	-	-	-	-	-	-	750,000	750,000
Debt Service	-	-	-	-	5,573,695	-	-	5,573,695
Disaster Relief	153,214	34,243	322,225	12,000	211,520			733,202
Total Other	189,214	38,348	469,725	25,500	5,890,215	-	755,000	7,368,002
Charter Schools								
Aspen Ridge Academy	-	-	-	-	-	6,281,632	-	6,281,632
Carbon Valley Academy	-	-	-	-	-	3,374,322	-	3,374,322
Firestone Charter Academy	-	-	-	-	-	7,260,740	-	7,260,740
Flagstaff Academy	-	-	-	-	-	8,357,953	-	8,357,953
St. Vrain Community Montessori	-	-	-	-	-	2,725,859	-	2,725,859
Twin Peak Charter Academy					-	9,534,116		9,534,116
Total Charter Schools	-	-	-	-	-	37,534,622	-	37,534,622
Total General Fund Expenditures	\$229,925,614	\$ 81,568,795	\$ 16,291,689	\$ 30,806,593	\$ 7,589,736	\$ 37,534,622	\$ 1,079,080	\$404,796,129



GENERAL FUND ADOPTED BUDGET EXPENDITURE ANALYSIS BY ACTIVITY FISCAL YEAR ENDING JUNE 30, 2023

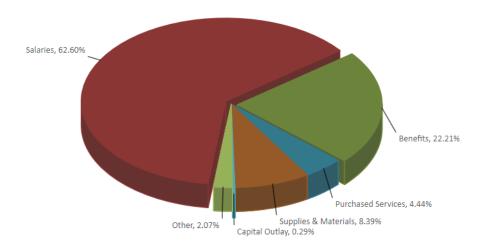


Total Instructional Service 79.43%

	Adopted Budget	
Summary of General Fund Expenses by Activity	June 30, 2023	<u></u> %
Direct Instruction		
(Inc Guidance, Edu Media & Std Support)	\$ 226,451,443	61.65 %
Classroom Support	65,297,215	17.78
Building Support		
Transportation	13,014,498	
Operations/Maintenance/Custodial	32,083,228	
Printing/Purchasing/Warehouse	1,724,763	
Communication Services	1,389,266	
Technology Services	13,264,970	
Assessment/Planning/Risk Management	3,217,318	
Total Building Support	64,694,043	17.62
Central Support & Administration		
Human Resources	3,295,854	
Finance/Payroll/Budgeting	3,822,799	
Superintendent's Office/General Administration	3,700,153	
Total Central Support and Administration	10,818,806	2.95
Sub-Total	367,261,507	100.00 %
Charter Schools	37,534,622	
Total	\$ 404,796,129	



GENERAL FUND ADOPTED BUDGET EXPENDITURE ANALYSIS BY OBJECT FISCAL YEAR ENDING JUNE 30, 2023



Total Salaries and Benefits 84.81%

Summary of General Fund Expenses by Object	lopted Budget une 30, 2023	%		
Salaries	\$ 229,925,614	62.60 %		
Benefits	81,568,795	22.21		
Purchased Services	16,291,689	4.44		
Supplies & Materials	30,806,593	8.39		
Other	7,589,736	2.07		
Capital Outlay	1,079,080	0.29		
Sub-Total	367,261,507	100.00 %		
Charter Schools	37,534,622			
Total	\$ 404,796,129			



GENERAL FUND

INSTRUCTIONAL MATERIALS AND SUPPLIES FISCAL YEARS ENDING 2021 - 2023

Description	Actual 6/30/21		Adopted Budget 6/30/22	Amended Budget 6/30/22	Projected Actual 6/30/22		Adopted Budget 6/30/23
Program Codes 0010 - 2099							
Repairs and Maintenance	\$ 110,639	\$	168,500	\$ 168,500	\$ 162,009	\$	168,500
Rentals	7,459		-	-	3,306		-
Printing, Binding and Duplicating	8,773		10,500	10,500	9,080		8,300
Travel, Registration and Entrance	 43,193		38,633	 38,633	 119,563		37,133
Supplies	7,429,847		6,781,637	6,921,394	4,643,733		7,084,086
Books and Periodicals	 680,009		2,948,116	 2,948,116	 2,945,560		6,181,908
Equipment	5,782,447		5,616,668	5,616,668	5,530,801		4,891,809
Internal Transportation Charges	1,190		165,464	165,464	174,289		160,064
Other Internal Charges	 7,883		15,000	 15,000	 15,428		14,600
Total Expenditures	\$ 14,071,440	\$	15,744,518	\$ 15,884,275	\$ 13,603,769	\$	18,546,400
Required Allocation							
Funded Pupil Count (Excluding Charters)	27,641.3		27,417.0	27,933.1	27,933.1		27,835.4
Rate per Student	\$ 229	\$	253	\$ 252	\$ 254	\$	269
Current Year Allocation	6,329,858		6,936,501	7,039,141	7,095,007		7,487,723
Carryover from Prior Year	-		-	-	-		-
Total Required Allocation	\$ 6,329,858	\$	6,936,501	\$ 7,039,141	\$ 7,095,007	\$	7,487,723
Carryover to Subsequent Year	-	_	-	-	-	_	-



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J 2008 AND 2012 MILL LEVY OVERRIDE SUMMARY* FISCAL YEARS ENDING 2021 - 2023

Description	Actual 6/30/21	Adopted Budget 6/30/22	Amended Budget 6/30/22	Projected Actual 6/30/22	Adopted Budget 6/30/23
Mill Levy Override Revenues	\$ 55,800,190	\$ 54,720,751	\$ 55,963,243	\$ 56,021,156	\$ 55,963,243
Mill Levy Override Expenditures					
Advanced Placement Programs	143,000	143,000	143,000	143,000	143,000
Focus School Allocations	2,400,301	2,481,401	2,481,401	2,481,401	2,645,041
Operations and Maintenance	3,096,000	3,236,000	3,236,000	3,236,000	3,446,000
Preschool Programs	848,781	1,178,380	1,178,380	751,800	1,215,580
Reduce Class Sizes	9,350,000	9,790,000	9,790,000	9,790,000	10,450,000
Safety and Security	 2,220,000	 2,268,000	 2,268,000	 2,268,000	 2,340,000
STEM Programming	2,522,604	2,730,604	2,730,604	2,730,604	2,892,604
Teacher/Staff Compensation	14,672,000	15,022,000	15,022,000	15,022,000	16,060,000
Technology	11,379,750	12,935,978	12,935,978	12,935,978	13,142,078
Charter School Allocations	 5,303,135	5,367,823	5,366,441	5,366,441	5,674,555
Total Mill Levy Override Expenditures	51,935,571	55,153,186	55,151,804	54,725,224	58,008,858
Change in MLO Fund Balance Assignment	3,864,619	(432,435)	811,439	1,295,932	(2,045,615)
Beginning MLO Fund Balance Assignment	48,541,880	52,487,934	52,406,499	52,406,499	53,702,431
Ending MLO Fund Balance Assignment	\$ 52,406,499	\$ 52,055,499	\$ 53,217,938	\$ 53,702,431	\$ 51,656,816

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



TOTAL PROGRAM FUNDING

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

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

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

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

GENERAL FUND SUMMARY OF TOTAL PROGRAM FUNDING PER CDE* FISCAL YEARS ENDING 2014 - 2023

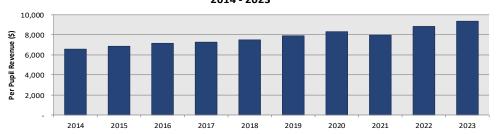
Local Property Tax
Specific Ownership Tax
State Equalization
Total Program
Funding
Funded Pupil Count
Per Pupil Revenue

2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
\$ 60,496,735	\$ 59,712,081	\$ 72,693,957	\$ 74,653,111	\$ 80,732,969	\$ 85,984,071	\$104,386,600	\$102,407,932	\$106,894,459	\$114,344,184
3,354,034	3,882,507	3,887,950	3,756,272	4,488,357	5,189,596	5,296,836	6,876,301	4,502,931	4,638,019
119,163,453	133,605,666	133,240,934	138,009,845	139,771,356	147,820,482	149,773,717	135,022,653	162,624,555	172,282,156
183,014,222	197,200,254	209,822,841	216,419,228	224,992,682	238,994,149	259,457,153	244,306,886	274,021,945	291,264,359
28,011.8	28,740.5	29,373.5	29,821.6	30,032.3	30,188.5	31,300.8	30,736.7	31,069.2	31,161.4
\$ 6,533.47	\$ 6,861.41	\$ 7,143.27	\$ 7,257.13	\$ 7,491.69	\$ 7,916.73	\$ 8,289.16	\$ 7,948.37	\$ 8,819.73	\$ 9,346.96

St. Vrain Valley Schools Total Program Funding 2014 - 2023



St. Vrain Valley Schools Total Program Per Pupil Revenue 2014 - 2023



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



CHARTER SCHOOL ALLOCATIONS

The District must account for 100% of the District's per pupil revenue (PPR), multiplied by the funded pupil count (FPC) of the charter schools. The PPR for FY23 is \$9,346.96. The District also shares Mill Levy Override revenues with each of the six charter schools in proportion to their respective funded pupil counts. The student FPC for the charter schools for FY23 is 3,326.0, an increase of 190.0 compared to FY22, resulting in a total budgeted charter school allocation of \$37,534,622 as follows:

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J GENERAL FUND ADOPTED BUDGET SUMMARY OF CHARTER SCHOOL ALLOCATIONS FISCAL YEAR ENDING JUNE 30, 2023

Charter Schools Allocation		spen Ridge reparatory School		arbon Valley Academy		Firestone Charter Academy		Flagstaff Academy	C	St. Vrain community Montessori School	-	win Peaks Charter Academy		Total
Funded Pupil Count	_	557.0	_	300.0	_	646.0	_	738.0	_	241.0	_	844.0	_	3,326.0
Total Program Allocation	\$	5,206,257	\$	2,804,088	\$	-,,	\$	6,898,056	\$	2,252,617	\$	7,888,834	\$	31,087,988
Mill Levy Override Allocation		950,309		511,836		1,102,153		1,259,117		411,175		1,439,965		5,674,555
Read Act Allocation		10,912		11,904		27,280		16,368		9,424		20,336		96,224
Gifted and Talented Allocation		5,685		3,062		6,593		7,532		2,460		8,614		33,946
Other Allocations**		108,469	_	43,432		86,578		176,880		50,183		176,367		641,909
Total	\$	6,281,632	\$	3,374,322	\$	7,260,740	\$	8,357,953	\$	2,725,859	\$	9,534,116	\$	37,534,622

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



FUND 18 - RISK MANAGEMENT FUND

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

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

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

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

Since July 1, 1985, the District has been a member of the Northern Colorado School Districts Workers' Compensation Self Insurance Pool. The other current pool members are Park School District (Estes Park) and Weld RE 4 District (Windsor). The workers' compensation pool discontinued insurance operations effective July 1, 1998, and resumed insurance operations on July 1, 2003. During the intervening years, insurance coverage was obtained outside the pool. The District's deductible is \$50,000 per claim for the year ended June 30, 2023.



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J RISK MANAGEMENT FUND FISCAL YEARS ENDING 2021 - 2023

	Actual 6/30/21	Adopted Budget 6/30/22	Amended Budget 6/30/22	Projected Actual 6/30/22	Adopted Budget 6/30/23
Revenues					
Local Revenues					
Investment Income	\$ 9,196		. ,	. ,	
Other Local Sources	9,766	25,000	25,000	5,000	25,000
Total Local Revenues	18,962	28,800	26,380	11,600	40,000
State Revenues					
State Equalization	4,439,370	4,745,743	4,745,743	4,745,743	4,176,932
Total Revenues	4,458,332	4,774,543	4,772,123	4,757,343	4,216,932
Expenditures					
Salaries	298,385	314,991	314,991	318,991	354,547
Benefits	88,705	92,252	92,252	93,371	98,580
Purchased Services	2,847,733	4,530,300	4,530,300	3,039,170	3,923,985
Supplies and Materials	58,357	249,500	249,500	123,999	230,000
Claims Paid	559,101	1,500,000	1,500,000	390,186	1,500,000
Other	3,381	87,500	87,500	78,195	74,700
Total Expenditures	3,855,662	6,774,543	6,774,543	4,043,912	6,181,812
Revenues Less Expenditures	602,670	(2,000,000)	(2,002,420)	713,431	(1,964,880)
Excess of Revenues Over					
(Under) Expenditures	602,670	(2,000,000)	(2,002,420)	713,431	(1,964,880)
Fund Balance, Beginning Fund Balance, Ending	6,769,208	7,488,567	7,371,878	7,371,878	8,085,309
Committed	7,371,878	5,488,567	5,369,458	8,085,309	6,120,429
Fund Balance, Ending	\$ 7,371,878	\$ 5,488,567	\$ 5,369,458	\$ 8,085,309	\$ 6,120,429



FUND 19 - COLORADO PRESCHOOL PROGRAM FUND

The Colorado Preschool Program (CPP) Fund is used to account for revenue allocations from the General Fund used for the Colorado Preschool Program which is a state funded program for preschool children the year before kindergarten. Children who qualify for the Colorado Preschool Program may have a variety of at-risk factors. Funding for the program uses a calculated amount called per pupil operating revenue (PPOR), which is the General Fund's per pupil revenue under the state funding formula, less the Board-required Risk Management and Capital Reserve per-student allocation. The PPOR multiplied by the CPP funded pupil count that is certified in the October Count results in the total amount available to the CPP fund. A total of 431 slots are expected to be certified for FY23, resulting in a CPP funded pupil count of 215.5, which translates to \$1,922,467 in equalization revenue for the fund, net of the required allocation to the cap reserve fund.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J COLORADO PRESCHOOL PROGRAM FUND FISCAL YEARS ENDING 2021 - 2023

	Actual 6/30/21	Adopted Budget 6/30/22	Amended Budget 6/30/22	Projected Actual 6/30/22	Adopted Budget 6/30/23
Revenues					
Local Revenues					
Investment Income	\$ 665	\$ 300	\$ 100	\$ 400	\$ 900
State Revenues					
State Equalization	1,502,222	1,661,769	1,883,931	1,900,652	2,014,270
Revenue Allocations					
Capital Reserve Fund	(67,284)	(75,600)	(85,769)	(86,631)	(91,803)
Total Revenues	1,435,603	1,586,469	1,798,262	1,814,421	1,923,367
Expenditures					
Salaries	213,731	227,345	223,351	223,351	244,180
Benefits	67,269	69,601	69,608	69,608	83,149
Purchased Services	1,101,949	1,098,260	1,101,660	1,254,045	1,372,250
Supplies and Materials	69,040	112,500	112,500	112,221	112,500
Capital Outlay	-	-	-	-	100,000
Other	17,648	18,000	17,500	25,700	20,750
Total Expenditures	1,469,637	1,525,706	1,524,619	1,684,925	1,932,829
Excess of Revenues Over		-			
(Under) Expenditures	(34,034)	60,763	273,643	129,496	(9,462)
Fund Balance, Beginning Fund Balance, Ending	560,060	585,243	526,026	526,026	655,522
Restricted	526,026	646,006	799,669	655,522	646,060
Fund Balance, Ending	\$ 526,026	\$ 646,006	\$ 799,669	\$ 655,522	\$ 646,060



FUND 21 - NUTRITION SERVICES FUND

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

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J NUTRITION SERVICES FUND FISCAL YEARS ENDING 2021 - 2023

	 Actual 6/30/21	Adopted Budget 6/30/22		Amended Budget 6/30/22		Projected Actual 6/30/22		Adopted Budget 6/30/23
Revenues	_							_
Local Revenues								
Investment Income	\$ 710	\$ 300	\$	100	\$	500	\$	1,000
Charges for Services	95,341	55,000		55,000		130,000		5,040,227
Other Local Sources	71,002	75,000		75,000		35,000		80,000
Total Local Revenues	167,053	130,300		130,100	_	165,500		5,121,227
State Revenues								
State Match	84,042	85,000		83,673	_	93,673	_	85,000
Federal Revenues								
Commodities Entitlement	542,143	757,000		781,000		842,886		785,000
National School Lunch Program	7,921,468	10,403,000		14,200,000		14,200,000		6,889,363
Total Federal Revenues	8,463,611	11,160,000		14,981,000	_	15,042,886		7,674,363
Total Revenues	8,714,706	11,375,300	_	15,194,773	_	15,302,059		12,880,590
Expenditures								
Salaries	3,798,110	4,302,000		4,900,000		4,500,000		4,800,000
Benefits	1,632,700	1,817,000		2,200,000		1,809,668		2,234,000
Purchased Services	79,617	133,000		133,000		111,000		135,000
Supplies and Materials	 3,398,435	 5,109,000		7,131,000		6,025,886		6,626,765
Capital Outlay	29,231	45,000		125,000		61,502		105,000
Other		100,000		100,000		100,000		100,000
Total Expenditures	8,938,093	11,506,000		14,589,000		12,608,056		14,000,765
Revenues Less Expenditures	(223,387)	(130,700)		605,773		2,694,003		(1,120,175)
Transfers in (out)	100,000	-		-		-		-
Net Change in Fund Balance	(123,387)	(130,700)	_	605,773		2,694,003		(1,120,175)
Fund Balance, Beginning	1,446,890	1,029,492		1,323,503		1,323,503		4,017,506
Fund Balance, Ending	\$ 1,323,503	\$ 898,792	\$	1,929,276	\$	4,017,506	\$	2,897,331



FUND 22 - GOVERNMENTAL DESIGNATED-PURPOSE GRANTS FUND

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

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

Consolidated Grants

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

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

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

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

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

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

Title IV: Part A: Student Support and Academic Enrichment

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

Federal Grants

IDEA - PL 94-142 - Part B

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

IDEA - PL 99-457 - Preschool

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



Carl Perkins - Career and Technical Education

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

McKinney - Education for Homeless Children and Youth

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

State Grants

School to Work Alliance Program (SWAP)

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

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J GOVERNMENTAL DESIGNATED-PURPOSE GRANTS FUND FISCAL YEARS ENDING 2021 - 2023

	Actual 6/30/21	Adopted Budget 6/30/22	Amended Budget 6/30/22	Projected Actual 6/30/22	Adopted Budget 6/30/23
Revenues					
Local Revenues					
Other Local Sources	\$ 9,850	\$ -	\$ 73,038	\$ 73,038	\$ 86,000
State Revenues					
State Grants	1,890,136	1,797,466	4,042,001	1,792,310	3,349,724
Federal Revenues					
Special Education	4,512,025	7,604,006	7,729,409	6,375,065	7,357,314
Other Federal Grants	3,664,280	5,604,011	6,352,140	4,977,521	6,652,932
Total Federal Revenues	8,176,305	13,208,017	14,081,549	11,352,586	14,010,246
Total Revenues	10,076,291	15,005,483	18,196,588	13,217,934	17,445,970
Expenditures					
Salaries	6,035,758	7,039,777	7,309,801	8,517,293	8,747,768
Benefits	2,116,217	2,802,062	2,661,412	2,571,152	2,578,657
Purchased Services	487,263	765,780	3,018,011	779,257	2,827,778
Supplies and Materials	588,756	3,206,907	4,002,050	734,727	2,181,537
Capital Outlay	349,732	72,590	31,865	247,564	96,267
Other	498,565	1,118,367	1,173,449	367,941	1,013,963
Total Expenditures	10,076,291	15,005,483	18,196,588	13,217,934	17,445,970
Excess of Revenues Over					
(Under) Expenditures		-			
Fund Balance, Beginning		-	-	-	
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -	\$ -



FUND 23 - STUDENT ACTIVITIES SPECIAL REVENUE FUND

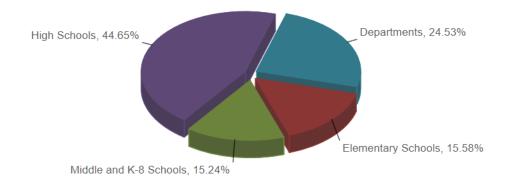
The Student Activities Special Revenue Fund records financial transactions related to school sponsored pupil intrascholastic and interscholastic athletic and other related activities. Although these activities are generally supported by revenues from pupils and gate receipts, they may be supplemented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



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J STUDENT ACTIVITIES SPECIAL REVENUE FUND FISCAL YEARS ENDING 2021 - 2023

	Actual 6/30/21		Adopted Budget 6/30/22		Amended Budget 6/30/22		Projected Actual 6/30/22		Adopted Budget 6/30/23
Revenues								"	
Local Revenues									
Athletic Activities	\$	1,488,510	\$ 2,600,000	\$	2,400,000	\$	3,188,000	\$	3,300,000
Pupil Activities		1,495,659	3,450,000		2,650,000		3,056,000		3,150,000
PTO/Gift Activities		452,839	860,000		550,000		605,000		630,000
Investment Income		8,228	 10,000		1,000		6,300		15,600
Total Local Revenues		3,445,236	6,920,000		5,601,000		6,855,300		7,095,600
Total Revenues		3,445,236	6,920,000	_	5,601,000		6,855,300		7,095,600
Expenditures									
Athletic Activities		1,328,004	2,680,000		2,200,000		2,686,000		3,100,000
Pupil Activities		1,311,827	3,320,000		1,650,000		2,120,000		3,050,000
PTO Gift Activities		340,372	760,000		400,000		498,000		675,000
Total Expenditures		2,980,203	6,760,000		4,250,000		5,304,000		6,825,000
Excess of Revenues Over Expenditures		465,033	160,000	_	1,351,000		1,551,300		270,600
Transfers in (out)		(781,936)	-		-		(10,250)		-
Net Change in Fund Balance		(316,903)	160,000	_	1,351,000		1,541,050		270,600
Fund Balance, Beginning		5,580,201	6,675,298		5,263,298		5,263,298		6,804,348
Fund Balance, Ending	\$	5,263,298	\$ 6,835,298	\$	6,614,298	\$	6,804,348	\$	7,074,948

FUND BALANCE JUNE 30, 2021





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

Location		2018	2019	2020	2021
Elementary Schools					
Alpine Elementary	\$	15,540 \$			
Black Rock Elementary		38,187	56,715	63,796	57,078
Blue Mountain Elementary		12,678	19,384	28,974	33,887
Burlington Elementary		48,344	65,455	31,843	44,922
Central Elementary		11,978	12,164	13,631	11,318
Central Elementary Columbine Elementary		37,557	46,083	60,582 23,042	46,472
Eagle Crest Elementary		19,365 26,883	18,413 37,451	27,384	23,138 30,393
Erie Elementary		13,459	14,590	18,167	24,023
Fall River Elementary		52,144	48,717	65,107	75,656
Grand View Elementary		-	5,590	15,775	17,750
Hygiene Elementary		4,507	5,007	6,680	4,271
Indian Peaks Elementary		17,668	14,420	20,469	19,863
Legacy Elementary		16,209	23,305	28,288	28,948
Longmont Estates Elementary		8,624	943	10,703	13,643
Lyons Elementary		31,391	35,463	31,752	29,334
Mead Elementary		40,102	46,667	53,890	68,497
Mountain View Elementary		32,556	22,459	25,169	19,464
Niwot Elementary		15,775	27,752	44,631	47,925
Northridge Elementary		20,232	31,681	15,832	13,855
Prairie Ridge Elementary		47,839	53,922	56,649	56,497
Red Hawk Elementary		40,356	38,389	44,949	37,795
Rocky Mountain Elementary		21,559	37,547	51,070	52,209
Sanborn Elementary		35,853	41,257	47,762	44,340
Elementary Schools Total		608,805	718,265	800,152	820,241
Middle and K-8 Schools					
Altona Middle		49,892	57,510	62,829	67,763
Coal Ridge Middle		77,438	74,086	67,853	74,323
Erie Middle		174,563	144,352	138,327	119,031
Longs Peak Middle		21,026	21,677	29,560	27,183
Mead Middle		82,168	66,255	69,657	61,631
Sunset Middle		157,521	137,434	101,036	98,725
Soaring Heights PK-8 Thunder Valley K-8		10,000 47,592	24,481 57,703	55,206 66,650	44,108 72,685
Timberline PK-8		61,681	58,055	66,622	52,039
Trail Ridge Middle		73,173	59,767	66,080	57,026
Westview Middle		107,971	97,948	106,003	127,556
Middle and K-8 Schools Total	_	863,024	799,268	829,823	802,070
High Schools	_	000,02.	755,200	0_0,0_0	002,010
Erie High		383,720	442,524	478,723	513,670
Frederick High		208,115	165,679	181,665	249,242
Longmont High		310,464	341,419	326,816	360,730
Lyons Middle Senior		80,224	105,423	101,095	129,001
Mead High		272,629	271,448	274,118	305,923
Niwot High		230,518	225,887	217,648	190,946
New Meridian High		73,647	74,159	67,771	64,438
Silver Creek High		226,139	200,550	249,038	247,987
Skyline High		294,252	285,881	287,064	288,125
High Schools Total	_	2,079,708	2,112,970	2,183,938	2,350,062
Programs and Departments			_	_	_
Apex Homeschool		26,134	25,981	21,054	20,605
Curriculum Specialist		14,234	9,871	8,615	8,565
District Athletics		602,598	442,069	471,395	477,600
District Technology		472,630	660,705	626,774	71,629
Extracurricular		28,024	31,594	49,348	47,230
Financial Services		57,197	57,283	57,456	57,288
Innovation Programs Student Services		10,962 17.541	12,345 18,224	16,403 13,452	19,212
		17,541			17,195
Superintendent's Office Career and Technical Education		125,968 112,904	250,539 84,888	15,453 90,826	87,573 85,731
Title I		13,147	15,789	17,367	17,927
Other		201,192	273,482	378,145	380,370
Programs and Departments Total	_	1,682,531	1,882,770	1,766,288	1,290,925
District Total	ć	5,234,070 \$			
District rotal	<u>\$</u>	J,234,U/U \$	3,313,273	J,56U,ZU1	y 3,203,238



FUND 27 - COMMUNITY EDUCATION FUND

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

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

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

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

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



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J COMMUNITY EDUCATION FUND FISCAL YEARS ENDING 2021 - 2023

	Actual 6/30/21	Adopted Budget 6/30/22	Amended Budget 6/30/22	Projected Actual 6/30/22	Adopted Budget 6/30/23
Revenues					
Investment Income	\$ 5,260	\$ 2,160	\$ 258	\$ 2,350 \$	3,900
Charges for Services	2,784,638		4,590,480	5,202,235	5,651,893
Local Grants/Awards	691,976	275,000	542,000	817,730	405,077
Pandemic Relief Funding	1,257,305		-	1,673,424	-
Total Revenues	4,739,179	4,537,277	5,132,738	7,695,739	6,060,870
Expenditures					
Instruction	4,417,367	3,460,241	3,890,002	3,955,168	4,251,800
Support Services	1,334,525	1,307,887	1,660,922	2,078,092	1,743,842
Capital Outlay	60,174	-		32,000	10,631
Total Expenditures	5,812,066	4,768,128	5,550,924	6,065,260	6,006,273
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(1,072,887	(230,851)	(418,186)	1,630,479	54,597
Transfers in (out)	564,028	-	-	-	-
Net Change in Fund Balance	(508,859	(230,851)	(418,186)	1,630,479	54,597
Fund Balance, Beginning	3,071,633	2,385,575	2,562,774	2,562,774	4,193,253
Fund Balance, Ending					
Restricted	2,562,774	2,154,724	2,144,588	4,193,253	4,247,850
Fund Balance, Ending	\$ 2,562,774	\$ 2,154,724	\$ 2,144,588	\$ 4,193,253	4,247,850



FUND 29 - FAIR CONTRIBUTIONS FUND

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

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

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J FAIR CONTRIBUTIONS FOR PUBLIC SCHOOL SITES FUND FISCAL YEARS ENDING 2021 - 2023

		Actual 6/30/21		Adopted Budget 6/30/22	Amended Budget 6/30/22		Projected Actual 6/30/22		Adopted Budget 6/30/23
Revenues									_
Local Revenues									
Investment Income	\$	11,058	\$	18,000	\$ 1,200	\$	11,000	\$	25,000
Proceeds from Land Sale		-		-	-		765,304		-
Cash in Lieu Revenue		1,869,240		2,100,000	2,000,000		2,050,000		2,050,000
Total Revenues		1,880,298		2,118,000	2,001,200	_	2,826,304	_	2,075,000
Expenditures									
Purchased Services		7,999		25,000	25,000		10,000		25,000
Capital Outlay		1,348,986		2,000,000	1,800,000		350,000		1,500,000
Total Expenditures		1,356,985		2,025,000	1,825,000		360,000		1,525,000
Excess of Revenues Over									
(Under) Expenditures	_	523,313	_	93,000	 176,200		2,466,304	_	550,000
Fund Balance, Beginning		7,924,305		8,525,505	8,447,618		8,447,618		10,913,922
Fund Balance, Ending									
Committed		8,447,618		8,618,505	 8,623,818		10,913,922		11,463,922
Fund Balance, Ending	\$	8,447,618	\$	8,618,505	\$ 8,623,818	\$	10,913,922	\$	11,463,922



FUND 31 - BOND REDEMPTION FUND

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

The District's long-term debt, in the form of general obligation bonds, totaled \$433,555,000 as of June 30, 2022. In November of 2016, District taxpayers authorized \$260 million of general obligation debt in order to address the District's capital needs due to growth. In December of 2016, the District issued \$200 million of the \$260 million that was authorized, and issued the remaining \$60 million in October of 2018. The budgeted amount for the District's debt service and related fees for Fiscal Year 2022-23 is \$56,644,214. Property taxes provide nearly all of the revenue for this fund, with investment income contributing less than 1%.

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

The legal debt limit of 20% of the District's 2021 assessed valuation of \$4.11 billion is \$822.4 million. This exceeds the net amount of the District's bonds payable as of December 31, 2021 by approximately \$388.8 million.

The District's enrollment has changed between -4.70% and 3.49% per year over the past five years. Annual increases of approximately 1 - 1.8% are expected for the next several years. The District experienced a downward impact to student enrollment as a result of the COVID-19 pandemic in the amount of approximately 1,500 students, or -4.7% (including the preschool program) in the 2020-21 school year. District needs for additional school facilities are expected to continue to increase as growth resumes in subsequent years, and additional facility needs increased due to the expansion of the kindergarten program in the 2019-20 school year.

The property tax levy for principal and interest on bonds was Board-approved at 17.550 mills for property tax year 2021 (to be collected in 2022), which is approximately 30.6% of the total tax levy of 57.358 mills. The District's debt service payments remain stable until 2023. In 2024, debt service payments are structured to drop by approximately \$18 million per year with little fluctuation until 2031. Principal and interest payments from 2032 forward are structured to increase again until the majority of bonds are paid off in 2034, with a few remaining bonds scheduled through 2036. Maintaining the current scheduled repayment of long-term debt is not expected to have any significant financial impact on current or future operations of the District.



GENERAL OBLIGATION BONDS

Bond Series	Issue Date	Issue Amount	Interest % *	Principal Due	Premium **	Balance as of June 30, 2022
Building 2010B ¹	May 2010	\$ 76,410,000	5.34% - 5.79%	Dec 15, 2026-2033	\$ -	76,410,000
Refunding 2011B	June 2011	\$ 31,150,000	2.75% - 5.0%	Dec 15 through 2022	\$ 4,359,203	8,750,000
Refunding 2012	February 2012	\$ 34,695,000	2.0% - 4.0%	Dec 15 through 2024	\$ 4,245,413	16,385,000
Refunding 2014	October 2014	\$ 50,355,000	3.0% - 5.0%	Dec 15 through 2026	\$ 10,821,491	45,250,000
Refunding 2016A	February 2016	\$ 115,155,000	2.5% - 5.0%	Dec 15 through 2033	\$ 12,871,395	93,695,000
Refunding 2016B	October 2016	\$ 14,390,000	1.75% - 5.0%	Dec 15, 2021 - 2022	\$ 2,430,004	7,335,000
Building 2016C	December 2016	\$ 200,000,000	3.0% - 5.0%	Dec 15 through 2036	\$ 23,640,238	174,150,000
Building 2018	October 2018	\$ 60,340,000	5.0%	Dec 15 through 2022	\$ 3,415,401	11,580,000
						\$ 433,555,000

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

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

¹⁾ The \$76,410,000 bond issuance in May of 2010 was part of the Direct Pay Build America Bond Program.



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J BOND REDEMPTION FUND FISCAL YEARS ENDING 2021 - 2023

	Actual 6/30/21		Adopted Budget 6/30/22		Amended Budget 6/30/22		Projected Actual 6/30/22		Adopted Budget 6/30/23
Revenues									
Local Revenues									
Property Taxes	\$ 72,066,925	\$	68,309,512	\$	72,270,413	\$	72,270,413	\$	72,270,413
Investment Income	76,525		100,000		11,000		51,000		120,000
Other Local Sources	 1,799,460		500,000		800,000		800,000		800,000
Total Revenues	73,942,910		68,909,512	_	73,081,413	_	73,121,413	_	73,190,413
Expenditures									
Debt Principal	45,175,000		36,185,000		36,185,000		36,185,000		36,795,000
Interest	23,541,901		21,481,846		21,481,846		21,481,846		19,833,214
Fiscal Charges	 15,050		20,000		16,000		11,650		16,000
Total Expenditures	68,731,951		57,686,846		57,682,846		57,678,496		56,644,214
Excess of Revenues and Other Sources Over (Under)									
Expenditures and Other Uses	 5,210,959		11,222,666	_	15,398,567		15,442,917		16,546,199
Fund Balance, Beginning	 68,800,628		72,447,476		74,011,587		74,011,587		89,454,504
Fund Balance, Ending	\$ 74,011,587	\$	83,670,142	\$	89,410,154	\$	89,454,504	\$	106,000,703



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J BOND REDEMPTION FUND GENERAL OBLIGATION BONDS AS OF JUNE 30, 2022

General Obligation Bonds	 Principal Interest		Interest		Total
Building 2010B	\$ 76,410,000	\$	37,357,335	\$	113,767,335
Refunding 2003 in 2011B	 8,750,000		218,750		8,968,750
Refunding 2004 in 2012	16,385,000		1,094,700		17,479,700
Refunding 2006 in 2014	45,250,000	7,494,750		52,744,750	
Refunding 2009 in 2016A	 93,695,000		31,922,500		125,617,500
Refunding 2006 in 2016B	 7,335,000		170,375		7,505,375
Building 2016C	174,150,000		77,260,325		251,410,325
Building 2018	 11,580,000		289,500		11,869,500
Total General Obligation Bonds	\$ 433,555,000	\$	155,808,235	\$	589,363,235

DETAIL OF ANNUAL PAYMENTS - ALL BONDS

			Total		
Fiscal Year	 Principal	Interest	Pri	ncipal/Interest	
2022-23	\$ 36,795,000	\$	19,833,214	\$	56,628,214
2023-24	20,335,000		18,520,989		38,855,989
2024-25	21,685,000		17,590,989		39,275,989
2025-26	22,910,000		16,537,389		39,447,389
2026-27	27,510,000		15,272,741		42,782,741
2027-28	28,190,000		13,853,223		42,043,223
2028-29	29,270,000		12,367,637		41,637,637
2029-30	30,185,000		10,877,601		41,062,601
2030-31	31,530,000		9,381,106		40,911,106
2031-32	39,680,000		7,654,560		47,334,560
2032-33	43,875,000		5,629,415		49,504,415
2033-34	39,815,000		3,725,221		43,540,221
2034-35	20,345,000		2,478,400		22,823,400
2035-36	20,430,000		1,560,750		21,990,750
2036-37	 21,000,000	525,000		21,525,000	
Total	\$ 433,555,000	\$	155,808,235	\$	589,363,235



FUND 41 - BUILDING FUND

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

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

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

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J BUILDING FUND FISCAL YEARS ENDING 2021 - 2023

	Actual 6/30/21	Adopted Budget 6/30/22	Amended Budget 6/30/22	Projected Actual 6/30/22	Adopted Budget 6/30/23
Revenues					
Local Revenues					
Investment Income	\$ 102,203	\$ 60,000	\$ 108,000	\$ 18,000	\$ 40,000
Proceeds from Land Sale	-	-	-	105,000	-
Other Local Sources		5,000	5,000		5,000
Total Revenues	102,203	65,000	113,000	123,000	45,000
Expenditures					
Salaries	596,453	547,000	569,000	569,000	607,000
Benefits	191,642	167,000	176,000	176,000	190,000
Purchased Services	6,540,093	2,000,000	4,500,000	5,500,000	1,500,000
Supplies and Materials	-	-	-	2,500	-
Capital Outlay	44,632,257	27,411,874	21,000,000	14,000,000	5,000,000
Other	3,959	5,000	5,000	3,300	5,000
Total Expenditures	51,964,404	30,130,874	26,250,000	20,250,800	7,302,000
Excess of Revenues Over					
(Under) Expenditures	(51,862,201) (30,065,874)	(26,137,000)	(20,127,800)	(7,257,000)
Other Financing Sources (Uses)					
Net Change in Fund Balance	(51,862,201) (30,065,874)	(26,137,000)	(20,127,800)	(7,257,000)
Fund Balance, Beginning	79,550,174	32,865,874	27,687,973	27,687,973	7,560,173
Fund Balance, Ending	\$ 27,687,973	\$ 2,800,000	\$ 1,550,973	\$ 7,560,173	\$ 303,173

Fund 41 - Building Fund 67



FUND 43 - CAPITAL RESERVE FUND

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

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

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J CAPITAL RESERVE CAPITAL PROJECTS FUND FISCAL YEARS ENDING 2021 - 2023

		Actual 6/30/21		Adopted Budget 6/30/22		Amended Budget 6/30/22		Projected Actual 6/30/22		Adopted Budget 6/30/23
Revenues										
Local Revenues										
Investment Income	\$	9,400	\$	3,600	\$	1,700	\$	2,500	\$	2,500
Other Local Sources		115,674		75,000		75,000		-		
Total Local Revenues	_	125,074	_	78,600		76,700	_	2,500	_	2,500
State Revenues										
State Equalization		7,158,683		9,811,237		13,761,811		13,873,543		7,680,948
Total Revenues		7,283,757		9,889,837	_	13,838,511	_	13,876,043		7,683,448
Expenditures										
Capital Expenditures		9,810,361		12,500,156		16,982,256		8,309,564		12,350,242
Revenues Less Expenditures		(2,526,604)		(2,610,319)		(3,143,745)		5,566,479		(4,666,794)
Transfers in (out)		266,449		-		-		10,250		-
Excess of Revenues Over										
(Under) Expenditures	_	(2,260,155)		(2,610,319)	_	(3,143,745)	_	5,576,729		(4,666,794)
Fund Balance, Beginning Fund Balance, Ending		7,528,258		4,197,277		5,268,103		5,268,103		10,844,832
Committed		5,268,103		1,586,958		2,124,358		10,844,832		6,178,038
Fund Balance, Ending	\$	5,268,103	\$	1,586,958	\$	2,124,358	\$	10,844,832	\$	6,178,038



CAP RESERVE FY 2023 SUMMARY GF Funded CAP Reserve ESTIMATED COSTS

Fund Accounts	Fund Manager	To	tal Committed Projects	Anticipated pletion in FY23	Anticipated Completion in Future Year(s)
Arts/Athletics	Executive Director of Athletics/Fine Arts	\$	186,500	\$ 186,500	\$ -
Districtwide Capital Projects	Executive Director of Construction/Maintenance		10,017,722	9,517,722	500,000
Equipment	Custodial Manager		80,955	80,955	-
Furniture	Custodial Manager		360,000	360,000	-
Nutrition Services	Director of Nutrition Services		110,000	110,000	-
Portable Classrooms	Assistant Superintendent of Operations		1,150,000	650,000	500,000
Regulatory Compliance	Assistant Superintendent of Operations		100,000	100,000	-
Support Services - Growth	Assistant Superintendent of Operations		100,000	100,000	-
Transportation	Director of Transportation		3,525,065	1,245,065	 2,280,000
Total		\$	15,630,242	\$ 12,350,242	\$ 3,280,000



FUND 65 - SELF INSURANCE FUND

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

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

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J SELF INSURANCE FUND FISCAL YEARS ENDING 2021 - 2023

		Actual 6/30/21	 Adopted Budget 6/30/22		Amended Budget 6/30/22		Projected Actual 6/30/22		Adopted Budget 6/30/23
Revenues									
Local Revenues									
Investment Income	\$	11,240	\$ 20,000	\$	2,300	\$	6,000	\$	6,000
Charges for Services		25,420,546	25,863,210		25,863,210		25,831,500		25,863,200
Other Local Sources		209,790	12,310		12,310		106,000		100,000
Total Revenues		25,641,576	25,895,520	_	25,877,820	_	25,943,500		25,969,200
Expenditures									
Salaries		214,875	225,618		225,795		225,795		238,293
Benefits		73,748	74,448		76,424		76,424		74,394
Purchased Services		4,204,817	4,644,200		4,792,600		4,514,400		4,863,200
Supplies and Materials		-	 5,400		5,400		-		5,400
Claims Paid		17,445,996	23,190,000		23,190,000		18,788,300		23,190,000
Other		1,018,805	1,025,000		1,090,800		1,116,000		1,164,000
Total Expenditures		22,958,241	29,164,666		29,381,019		24,720,919		29,535,287
Excess of Revenues Over		_			_				
(Under) Expenditures	_	2,683,335	 (3,269,146)		(3,503,199)	_	1,222,581	_	(3,566,087)
Fund Balance, Beginning		10,852,921	 12,080,466		13,536,256		13,536,256		14,758,837
Fund Balance, Ending	\$	13,536,256	\$ 8,811,320	\$	10,033,057	\$	14,758,837	\$	11,192,750

Fund 65 - Self Insurance Fund 70



SUMMARY BUDGET REPORTS

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

Consolidated Budget Summary

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

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

Other funds include the Bond Redemption Fund and Building Fund.

Expenditures by Program and Object

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

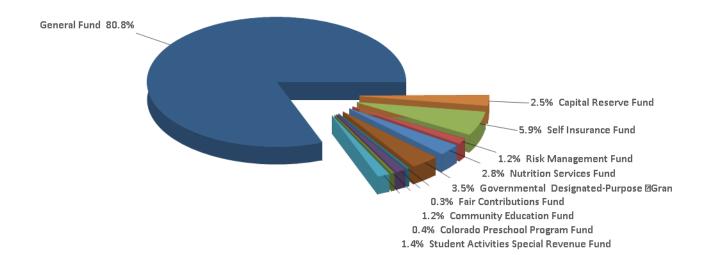


ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J CONSOLIDATED ADOPTED BUDGET SUMMARY FISCAL YEAR ENDING JUNE 30, 2023

Fund Accounts	 Net Operating Funds Total		Net Other Funds Total		District Total
Beginning Fund Balance	\$ 212,844,490	\$	97,014,677	\$	309,859,167
Revenues	462,717,210		73,235,413		535,952,623
Transfers In	 -		-		-
Total Funds Available	\$ 675,561,700	\$	170,250,090	\$	845,811,790
Expenditures	\$ 500,599,307	\$	63,946,214	\$	564,545,521
Transfers Out	-		-		-
TABOR Reserves	12,437,000		-		12,437,000
Other Appropriated Reserves	 162,525,393		106,303,876		268,829,269
Total Appropriations	\$ 675,561,700	\$	170,250,090	\$	845,811,790

Consolidated Operating Funds

Expenditures





ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J CONSOLIDATED ADOPTED BUDGET SUMMARY OPERATING FUNDS FISCAL YEAR ENDING JUNE 30, 2023

	Community Stand	Capital Reserve	Colorado Preschool	Community	Fair Contributions
Revenues	General Fund	Fund	Program Fund	Education Fund	Fund
State Formula					
Property Taxes	\$ 115,262,492	\$ -	\$ -	\$ -	\$ -
State Equalization	158,501,809	7,680,948	1,922,467	-	-
Specific Ownership Taxes	10,768,019	7,000,540	1,322,407	_	_
Local Sources	10,700,013				
Mill Levy Override	55,963,243				
Investment Income	300,000	2,500	900	3,900	25,000
		2,300	900		25,000
Charges for Services Other	4,243,900	-	-	5,651,893	2,050,000
State Sources	5,092,230	-	-	405,077	2,050,000
	44 256 207				
Special Education	11,256,207	-	-	-	-
Career and Technical Education	875,477	-	-	-	-
Transportation	2,081,965	-	-	-	-
State On-Behalf Payment to PERA	4,700,000	-	-	-	-
Other	3,379,649	-	-	-	-
Federal Sources					
Special Education	-	-	-	-	-
Other	4,941,242				
Total Revenues	377,366,233	7,683,448	1,923,367	6,060,870	2,075,000
Expenditures Instruction Services					
Direct Instruction	214,681,787	186,500	1,497,900	148,817	_
Instructional Support Services	42,263,462	-	222,313	75,111	_
School Management	28,185,407	_	212,616		_
Instruction Services Subtotal	285,130,656	186,500	1,932,829	223,928	
	203,130,030	100,300	1,332,023	223,328	
District Wide Support Services					
General Administration	3,700,153	-	-	-	-
Fiscal Services	5,547,562	-	-	-	-
Operations/Maintenance/Custodial	31,333,228	10,102,133	-	-	-
Pupil Transportation	13,014,498	1,245,065	-	-	-
Central Services	19,841,102	-	-	-	-
Other Support	1,326,306	-	-	-	-
Nutrition Services	97,000	110,000			-
District Wide Support Services Subtotal	74,859,849	11,457,198			
Community Services	214,105	-	-	5,782,345	-
Property	750,000	706,544	-	-	1,525,000
Other Operating Expenditures	6,306,897	- '	-	_	-
Charter Schools	37,534,622	_	-	_	_
District Wide Subtotal	44,805,624	706,544		5,782,345	1,525,000
Total Budgeted Expenditures	404,796,129	12,350,242	1,932,829	6,006,273	1,525,000
Total Expenditures and Transfers	404,796,129	12,350,242	1,932,829	6,006,273	1,525,000
Net Change in Fund Balance	(27,429,896)	(4,666,794)	(9,462)	54,597	550,000
Beginning Fund Balance	152,570,961	10,844,832	655,522	4,193,253	10,913,922
Ending Fund Balance	125,141,065	6,178,038	646,060	4,247,850	11,463,922
Nonspendable	1,818,922	-	-	-	-
Restricted for TABOR	12,437,000	-	-	-	-
Restricted	2,055,475	-	646,060	4,247,850	-
Committed for Contingencies	8,292,000	-	-	-	-
Committed	12,660,077	6,178,038	-	-	11,463,922
Assigned	84,156,816				
Unassigned Fund Balance	\$ 3,720,775	\$ -	\$ -	\$ -	\$ -
Funded Pupil Count	30,730.4	31,161.4	431.0		31,161.4
Budgeted Expenditure per Funded Pupil	\$ 13,172	\$ 396	\$ 4,485		\$ 49
				_	_



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J CONSOLIDATED ADOPTED BUDGET SUMMARY OPERATING FUNDS FISCAL YEAR ENDING JUNE 30, 2023

	Governmenta Designated- Purpose Grants Fund	Nutrition Services Fund	Risk Management Fund	Self Insurance Fund	Student Activities Special Revenue Fund	Total
Revenues						
State Formula						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ - \$	
State Equalization	-	-	4,176,932	-	-	172,282,156
Specific Ownership Taxes	-	-	-	-	-	10,768,019
Local Sources						
Mill Levy Override	-	-	-	-	-	55,963,243
Investment Income	-	1,000	15,000	6,000	15,600	369,900
Charges for Services	-	5,040,227	-	25,863,200	-	40,799,220
Other State Sources	86,00	80,000	25,000	100,000	7,080,000	14,918,307
						11 256 207
Special Education Career and Technical Education	-	-	-	-	-	11,256,207 875,477
Transportation	-	-	-	-	-	2,081,965
State On-Behalf Payment to PERA	_	_	_	_	_	4,700,000
Other	3,349,72	4 85,000	_	_	_	6,814,373
Federal Sources	3,3 .3,7 2	. 05,000				0,01.,07.0
Special Education	7,357,31	4 -	-	_	-	7,357,314
Other	6,652,93		-	-	-	19,268,537
Total Revenues	17,445,97		4,216,932	25,969,200	7,095,600	462,717,210
		- <u> </u>				
Expenditures						
Instruction Services						
Direct Instruction	7,275,82		-	-	6,369,578	230,160,409
Instructional Support Services	7,204,09		-	-	320,231	50,085,216
School Management	114,68	<u> </u>				28,512,703
Instruction Services Subtotal	14,594,60	<u> </u>			6,689,809	308,758,328
District Wide Support Services						
General Administration	-	-	-	-	-	3,700,153
Fiscal Services	-	-	-	-	-	5,547,562
Operations/Maintenance/Custodial	27,55	1 -	878,629	-	-	42,341,541
Pupil Transportation	-	-	-	-	-	14,259,563
Central Services	1,880,73		5,303,183	29,535,287	112,814	56,673,116
Other Support	943,08		-	-	-	2,269,389
Nutrition Services	2 054 26	14,000,765	- 6 101 013	20 525 207	112.014	14,207,765
District Wide Support Services Subtotal	2,851,36	14,000,765	6,181,812	29,535,287	112,814	138,999,089
Community Services	-	-	-	-	22,377	6,018,827
Property Other Operating Expanditures	-	-	-	-	-	2,981,544
Other Operating Expenditures Charter Schools	-	-	-	-	-	6,306,897
District Wide Subtotal				-	22,377	37,534,622 52,841,890
	17 445 07	14,000,765	6,181,812	20 525 207		
Total Budgeted Expenditures	17,445,97		<u>_</u>	29,535,287	6,825,000	500,599,307
Total Expenditures and Transfers	17,445,97		6,181,812	29,535,287	6,825,000	500,599,307
Net Change in Fund Balance		(1,120,175)	(1,964,880)	(3,566,087)	270,600	(37,882,097)
Beginning Fund Balance		4,017,506	8,085,309	14,758,837	6,804,348	212,844,490
Ending Fund Balance		2,897,331	6,120,429	11,192,750	7,074,948	174,962,393
Nonspendable	-	-	-	-	-	1,818,922
Restricted for TABOR	-		-	-		12,437,000
Restricted	-	2,897,331	-	-	7,074,948	16,921,664
Committed for Contingencies	-	-	- 6 430 430	- 11 102 750	-	8,292,000
Committed	-	-	6,120,429	11,192,750	-	47,615,216
Assigned	<u>-</u>		<u>-</u>	-	· 	84,156,816
Unassigned Fund Balance	> -	\$ -	<u> </u>	\$ -	\$ - \$	3,720,775
Fundad Dunil Cause	24.464	. 21.161.1	24.464.4		24.464.4	
Funded Pupil Count	31,161.		31,161.4		31,161.4	
Budgeted Expenditure per Funded Pupil	500 ج) \$ 449	\$ 198		\$ 219	



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J CONSOLIDATED ADOPTED BUDGET SUMMARY OTHER FUNDS FISCAL YEAR ENDING JUNE 30, 2023

	Bond						
Description	Rec	demption Fund		Building Fund		Funds	
Revenues							
Local Sources							
Property Taxes	\$	72,270,413	\$	-	\$	72,270,413	
Investment Income		120,000		40,000		160,000	
Fund Raising and Contributions		-		-		-	
Proceeds From Borrowing		-		-		-	
Other		800,000		5,000		805,000	
Total Revenues		73,190,413		45,000		73,235,413	
Expenditures							
Debt Services		56,644,214		-		56,644,214	
Capital Outlay		-		7,302,000		7,302,000	
Student Scholarships		-		-			
Total Budgeted Expenditures		56,644,214		7,302,000		63,946,214	
Net Change in Fund Balance		16,546,199		(7,257,000)		9,289,199	
Beginning Fund Balances		89,454,504		7,560,173		97,014,677	
Ending Fund Balance	\$	106,000,703	\$	303,173	\$	106,303,876	
Estimated Funded Pupil Count		31,161.4		31,161.4			
Budgeted Expenditure per Funded Pupil	\$	1,818	\$	234			



	Fund #	10	18 Risk	19 Colorado	21	22 Governmental Designated-	23 Student Activities
Description	Fund Name	General Fund	Management Fund	Preschool Program Fund	Nutrition Services Fund	Purpose Grants Fund	Special Revenue Fund
BEGINING FUND BALANCE (includes ALL Reserves)	Object/Source	152,570,961	8,085,309	655,522	4,017,506		6,804,348
REVENUES	Object/ Source	132,370,301	0,003,303	033,322	4,017,500		0,004,540
Local Sources	1000-1999	191,584,316	40,000	900	5,121,227	-	7,095,600
Intermediate Sources State Sources	2000-2999 3000-3999	45,568 194,575,454	-	-	- 85,000	86,000 3,349,724	-
Federal Sources	4000-4999	4,941,242	_		7,674,363	14,010,246	_
TOTAL REVENUES		391,146,580	40,000	900	12,880,590	17,445,970	7,095,600
TOTAL BEGINNING FUND BALANCE & REVENUES		543,717,541	8,125,309	656,422	16,898,096	17,445,970	13,899,948
TOTAL ALLOCATIONS (TO)FROM OTHER FUNDS TRANSFERS (TO)FROM OTHER FUNDS	5600,5800 5200-5300	(2,014,270) (11,766,077)	- 4,176,932	- 1,922,467	-	-	-
TRANSFERS TO CHARTER SCHOOLS	0594,5211,5711	(37,534,622)	-	-	-	-	-
	5100,5400,						
OTHER SOURCES	5500,5900						
AVAILABLE BEGINNING FUND BALANCE & REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)		492,402,572	12,302,241	2,578,889	16,898,096	17,445,970	13,899,948
EXPENDITURES							
Instruction - Program 0010 - 2099							
Salaries	0100	144,977,452	-	-	-	4,770,194	400,655
Employee Benefits Purchased Services	0200 0300,0400,0500	51,471,437	-	1 257 650	-	1,270,663 270,845	92,959 1,538,025
Supplies and Materials	0600	4,271,688 13,253,744	-	1,357,650 20,000	-	867,258	3,270,660
Property	0700	162,580	-	100,000	-	36,267	71,148
Other	0800,0900	544,886		20,250		60,600	996,131
Total Instruction		214,681,787		1,497,900	<u> </u>	7,275,827	6,369,578
Supporting Services Students - Program 2100							
Salaries	0100	18,298,051	-	53,718	-	2,635,236	16,046
Employee Benefits	0200	6,322,347	-	18,206	-	891,621	5,710
Purchased Services Supplies and Materials	0300,0400,0500 0600	577,057 216,583	-	-	-	22,103 1,191,211	4,997 293,253
Property	0700	-	-	-	-	60,000	-
Other	0800,0900	48,200	-		-	5,280	225
Total Students		25,462,238		71,924		4,805,451	320,231
Instructional Staff - Program 2200 Salaries	0100	10,366,647		31,975	_	1,256,377	_
Employee Benefits	0200	3,125,708	-	10,814	-	387,654	-
Purchased Services	0300,0400,0500	1,838,694	-	14,600	-	626,549	-
Supplies and Materials	0600 0700	1,130,540	-	92,500	-	123,068	-
Property Other	0800,0900	339,635	-	500	-	5,000	-
Total Instructional Staff		16,801,224	-	150,389	-	2,398,648	-
General Administration- Program 2300							
Salaries	0100	1,293,859	-	-	-	-	-
Employee Benefits Purchased Services	0200 0300,0400,0500	785,381 1,300,854	-	-	-	-	-
Supplies and Materials	0600	235,899	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other Total General Administration	0800,0900	84,160 3,700,153					
School Administration - Program 2400		3,700,133					
Salaries	0100	20,261,697	-	158,487	-	85,961	-
Employee Benefits	0200	6,641,826	-	54,129	-	28,719	-
Purchased Services Supplies and Materials	0300,0400,0500 0600	147,350 1,104,794	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800,0900	29,740	-	-	-	-	-
Total School Administration		28,185,407		212,616		114,680	
Business Services- Program 2500 Salaries	0100	3,077,195					
Employee Benefits	0100 0200	1,017,195	-	-	-	-	-
Purchased Services	0300,0400,0500	849,000	-	-	-	-	-
Supplies and Materials	0600	68,884	-	-	-	-	-
Property Other	0700 0800,0900	- 534,600	-	-	-	-	-
Total Business Services	0000,0300	5,547,562			 _		
		-, ,- 32					



Fund # 27 29 31 41 43 65 Fair Bond Community Contributions Redemption Capital Reserve Self Insurance Description **Fund Name Education Fund** Fund Fund **Building Fund** Fund Fund Total BEGINNING FUND BALANCE (includes ALL Reserves) Object/Source 4,193,253 10,913,922 89,454,504 7,560,173 10,844,832 14,758,837 309,859,167 REVENUES Local Sources 1000-1999 6,060,870 25,000 73,190,413 45,000 2,500 25,969,200 309,135,026 Intermediate Sources 2000-2999 2,050,000 2,181,568 State Sources 3000-3999 198,010,178 Federal Sources 4000-4999 26,625,851 TOTAL REVENUES 6,060,870 2,075,000 73,190,413 45,000 2.500 25,969,200 535,952,623 **TOTAL BEGINNING FUND BALANCE & REVENUES** 10,254,123 12,988,922 162,644,917 7,605,173 10,847,332 40,728,037 845,811,790 TOTAL ALLOCATIONS (TO)FROM OTHER FUNDS 5600,5800 (2,014,270) TRANSFERS (TO)FROM OTHER FUNDS 5200-5300 7,680,948 2,014,270 TRANSFERS TO CHARTER SCHOOLS 0594.5211.5711 (37,534,622) 5100,5400, OTHER SOURCES 5500,5900 **AVAILABLE BEGINNING FUND BALANCE & REVENUES** (Plus or Minus (if Revenue) Allocations and Transfers) 10,254,123 12,988,922 162,644,917 7,605,173 18,528,280 40,728,037 808,277,168 **EXPENDITURES** Instruction - Program 0010 - 2099 150.219.426 Salaries 0100 71,125 **Employee Benefits** 15,315 52,850,374 0200 Purchased Services 7,488,208 0300,0400,0500 50,000 Supplies and Materials 0600 12,077 17,423,739 Property 0700 186,500 556,495 300 0800.0900 1.622.167 Other **Total Instruction** 148.817 186,500 230,160,409 Supporting Services Students - Program 2100 21,003,051 Salaries 0100 Employee Benefits 0200 7,237,884 **Purchased Services** 0300,0400,0500 604,157 Supplies and Materials 0600 25 1.701.072 60.000 0700 Property Other 0800,0900 **Total Students** 30,659,869 25 Instructional Staff - Program 2200 Salaries 0100 6,000 11,660,999 Employee Benefits 3,525,528 0200 1,352 Purchased Services 0300.0400.0500 22,700 2 502 543 Supplies and Materials 0600 44,700 1.390.808 Property 0700 Other 0800,0900 334 345,469 **Total Instructional Staff** 75,086 19,425,347 General Administration- Program 2300 1.293.859 Employee Benefits 0200 785,381 **Purchased Services** 0300,0400,0500 1.300.854 Supplies and Materials 0600 235,899 Property 0700 Other 84,160 0800,0900 **Total General Administration** 3,700,153 School Administration- Program 2400 Salaries 0100 20,506,145 **Employee Benefits** 0200 6,724,674 0300,0400,0500 Purchased Services 147.350 Supplies and Materials 0600 1.104.794 Property 0700 Other 0800,0900 29,740 **Total School Administration** 28,512,703 Business Services- Program 2500 Salaries 0100 3,077,195 **Employee Benefits** 0200 1.017.883 0300.0400.0500 849.000 Purchased Services Supplies and Materials 0600 68,884 Property 0700 Other 0800,0900 534.600 **Total Business Services** 5,547,562



	Fund #	10	18	19	21	22	23
			Risk	Colorado		Governmental Designated-	Student Activities
			Management	Preschool	Nutrition	Purpose	Special
Description Operations and Maintenance Program 2000	Fund Name	General Fund	Fund	Program Fund	Services Fund	Grants Fund	Revenue Fund
Operations and Maintenance - Program 2600 Salaries	0100	13,860,950	245,117	-	_	-	-
Employee Benefits	0200	5,145,822	65,562	-	-	-	-
Purchased Services	0300,0400,0500	4,940,233	340,850	-	-	27,551	-
Supplies and Materials	0600 0700	7,148,923 154,500	218,000	-	-	-	-
Property Other	0800,0900	82,800	9,100	-	-	-	-
Total Operations and Maintenance		31,333,228	878,629			27,551	-
Student Transportation - Program 2700							
Salaries	0100	8,188,763	-	-	-	-	-
Employee Benefits Purchased Services	0200 0300,0400,0500	3,161,005 438,000	-	-	-	-	-
Supplies and Materials	0600	1,223,730	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800,0900	3,000	-	-		-	-
Total Student Transportation		13,014,498					
Central Support - Program 2800 Salaries	0100	9,125,721	109,430	_	_	_	_
Employee Benefits	0200	2,873,797	33,018	-	-	-	-
Purchased Services	0300,0400,0500	1,411,088	3,583,135	-	-	1,880,730	847
Supplies and Materials	0600	6,397,996	1,512,000	-	-	-	111,314
Property Other	0700 0800,0900	32,500	- 65,600	-	-	-	- 653
Total Central Support	0800,0300	19,841,102	5,303,183			1,880,730	112,814
Other Support - Program 2900			3,233,233			_,	
Salaries	0100	286,065	-	-	-	-	-
Employee Benefits	0200	985,241	-	-	-	-	-
Purchased Services Supplies and Materials	0300,0400,0500 0600	55,000 -	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800,0900	-	-	_	-	943,083	-
Total Other Support		1,326,306	-	-		943,083	-
Food Service Operations - 3100	0400				4 000 000		
Salaries Employee Benefits	0100 0200	-	-	-	4,800,000 2,234,000	-	-
Purchased Services	0300,0400,0500	-	-	-	50,000	-	-
Supplies and Materials	0600	-	-	-	6,626,765	-	-
Property	0700	-	-	-	105,000	-	-
Other Total Food Service Operations	0800,0900	97,000 97,000			185,000 14,000,765	 -	
Enterprise Operations - Program 3200		37,000			14,000,703		
Salaries	0100	36,000	-	-	-	-	6,336
Employee Benefits	0200	4,105	-	-	-	-	1,001
Purchased Services	0300,0400,0500	7,500	-	-	-	-	(430)
Supplies and Materials Property	0600 0700	13,500 5,000	-	-	-	-	15,470 -
Other	0800,0900	8,000			-	-	
Total Enterprise Operations		74,105	-	-		-	22,377
Community Services - Program 3300							
Salaries Employee Benefits	0100 0200	-	-	-	-	-	-
Purchased Services	0300,0400,0500	140,000	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other Total Community Society	0800,0900	140.000					-
Total Community Services Education for Adults- Program 3400		140,000					<u> </u>
Salaries	0100	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-
Supplies and Materials Property	0600 0700	-	-	-	-	-	-
Other	0800,0900	-	-	-	-	-	-
Total Education for Adults							-
Total Supporting Services		145,522,823	6,181,812	434,929	14,000,765	10,170,143	455,422



Total Supporting Services

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J UNIFORM CONSOLIDATED ADOPTED BUDGET SUMMARY EXPENDITURES BY PROGRAM AND OBJECT FISCAL YEAR ENDING JUNE 30, 2023

Fund # 27 29 31 41 43 65 Fair Bond Community Contributions Redemption Capital Reserve Self Insurance Fund Name Description **Education Fund** Fund Fund **Building Fund** Total Operations and Maintenance - Program 2600 Salaries 0100 14,106,067 **Employee Benefits** 0200 5.211.384 Purchased Services 0300,0400,0500 9,399,571 14,708,205 Supplies and Materials 7,366,923 Property 0700 702,562 857,062 Other 0800.0900 91.900 **Total Operations and Maintenance** 10,102,133 42,341,541 Student Transportation - Program 2700 Salaries 0100 8.188.763 **Employee Benefits** 0200 3,161,005 Purchased Services 0300,0400,0500 125,000 563,000 Supplies and Materials 1,223,730 Property 0700 1,120,065 1,120,065 Other 0800.0900 3.000 **Total Student Transportation** 1,245,065 14,259,563 Central Support - Program 2800 0100 238.293 9.473.444 Salaries **Employee Benefits** 0200 74,394 2,981,209 Purchased Services 0300,0400,0500 28,053,200 34,929,000 Supplies and Materials 0600 5,400 8,026,710 Property 0700 Other 0800.0900 1.262.753 1.164.000 **Total Central Support** 29.535.287 56,673,116 Other Support - Program 2900 286.065 Salaries 0100 **Employee Benefits** 0200 985,241 Purchased Services 0300,0400,0500 55,000 Supplies and Materials 0600 Property 0700 Other 943,083 0800,0900 **Total Other Support** 2,269,389 Food Service Operations - 3100 4,800,000 Salaries 0100 Employee Benefits 2,234,000 Purchased Services 0300,0400,0500 50,000 Supplies and Materials 0600 6,626,765 0700 110.000 215.000 Property Other 0800,0900 282,000 **Total Food Service Operations** 14,207,765 110,000 Enterprise Operations - Program 3200 0100 2,641,873 2,684,209 Salaries Employee Benefits 0200 993,895 999,001 Purchased Services 0300,0400,0500 68,456 75,526 Supplies and Materials 0600 188,467 217,437 0700 Property 5.000 Other 0800,0900 365,619 373,619 **Total Enterprise Operations** 4,354,792 4,258,310 Community Services - Program 3300 749,681 749,681 Salaries 0100 **Employee Benefits** 0200 218,109 218,109 0300.0400.0500 Purchased Services 239,152 379.152 Supplies and Materials 0600 270.799 270.799 Property 0700 10,631 10,631 0800,0900 35,663 **Total Community Services** 1,524,035 1,664,035 Education for Adults- Program 3400 Salaries 0100 Employee Benefits 0200 Purchased Services 0300,0400,0500 Supplies and Materials 0600 Property 0700 0800,0900 **Total Education for Adults**

Summary Budget Reports 79

11,457,198

29,535,287

223,615,835

5,857,456



	Fund #	10	18	19	21	22 Governmental	23 Student
			Risk	Colorado Preschool	Nutrition	Designated- Purpose	Activities Special
Description	Fund Name	General Fund	Management Fund	Program Fund	Services Fund	Grants Fund	Revenue Fund
Property - Program 4000							
Salaries	0100	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-
Property	0700	750,000	-	-	-	-	-
Other	0800,0900	-	-	-	-		-
Total Property	<u> </u>	750,000	-	-	-	-	-
Other Uses - Program 5000 - Including							
Transfers Out and/or							
Allocations Out as an Expenditure							
Salaries	0100	153,214	-	-	-	-	-
Employee Benefits	0200	34,243	-	-	-	-	-
Purchased Services	0300,0400,0500	322,225	-	-	-	-	-
Supplies and Materials	0600	12,000	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800	5,785,215	-				
Total Other Uses		6,306,897	-				
TOTAL EXPENDITURES		367,261,507	6,181,812	1,932,829	14,000,765	17,445,970	6,825,000
RESERVES							<u> </u>
Reserved Fund Balance	0840	112,704,065	6,120,429	646,060	2,897,331	-	7,074,948
Reserve for TABOR 3% - Program 9310	0840	12,437,000	-				
TOTAL RESERVES		125,141,065	6,120,429	646,060	2,897,331	-	7,074,948
TOTAL EXPENDITURES & RESERVES		492,402,572	12,302,241	2,578,889	16,898,096	17,445,970	13,899,948
TOTAL AVAILABLE BEGINNING FUND BALANCE & REVENUES LESS TOTAL							
EXPENDITURES & RESERVES			-				



	Fund #	27	29	31	41	43	65	
Description	Fund Name	Community Education Fund	Fair Contributions Fund	Bond Redemption Fund	Building Fund	Capital Reserve Fund	Self Insurance Fund	Total
Property - Program 4000					,			
Salaries	0100	-	-	-	607,000	-	-	607,000
Employee Benefits	0200	-	-	-	190,000	-	-	190,000
Purchased Services	0300,0400,0500	-	25,000	-	1,500,000	409,438	-	1,934,438
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	1,500,000	-	5,000,000	297,106	-	7,547,106
Other	0800,0900	-	-	-	5,000	-		5,000
Total Property		-	1,525,000	-	7,302,000	706,544	-	10,283,544
Other Uses - Program 5000 - Including								
Transfers Out and/or								
Allocations Out as an Expenditure								
Salaries	0100		-	-	-	-	-	153,214
Employee Benefits	0200		-	-	-	-	-	34,243
Purchased Services	0300,0400,0500		-	16,000	-	-	-	338,225
Supplies and Materials	0600		-	-	-	-	-	12,000
Property	0700		-	-	-	-	-	-
Other	0800			56,628,214	-	_		62,413,429
Total Other Uses			-	56,644,214		-		62,951,111
TOTAL EXPENDITURES		6,006,273	1,525,000	56,644,214	7,302,000	12,350,242	29,535,287	527,010,899
RESERVES								
Reserved Fund Balance	0840	4,247,850	11,463,922	106,000,703	303,173	6,178,038	11,192,750	268,829,269
Reserve for TABOR 3% - Program 9310	0840	_	-	-	-	-		12,437,000
TOTAL RESERVES		4,247,850	11,463,922	106,000,703	303,173	6,178,038	11,192,750	281,266,269
TOTAL EXPENDITURES & RESERVES		10,254,123	12,988,922	162,644,917	7,605,173	18,528,280	40,728,037	808,277,168
TOTAL AVAILABLE BEGINNING FUND BALANCE & REVENUES LESS TOTAL EXPENDITURES & RESERVES			-	-		-		-

