#### NOTICE OF REGULAR MEETING AND AGENDA June 14, 2023

Educational Services Center 395 South Pratt Parkway Longmont, Colorado 80501

Karen Ragland, President, Board of Education Dr. Don Haddad, Superintendent of Schools

#### **DISTRICT VISION STATEMENT**

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

#### DISTRICT MISSION STATEMENT

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

#### **ESSENTIAL BOARD ROLES**

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

#### **BOARD MEMBERS**

- Jim Berthold, Secretary
- Meosha Brooks, Member
- Chico Garcia, Member
- Sarah Hurianek, Member
- Dr. Richard Martyr, Treasurer
- Karen Ragland, PresidentJoie Siegrist, Vice President

#### **PUBLIC COMMENT PROCESS**

The Board of Education values community perspectives and the feedback from our parents, teachers, staff and community. During Board Meetings, the Board will hear up to 30 minutes of public comment on non-agenda items and 30 minutes of public comment on agenda-specific items.

- Each person is limited to three minutes of public comment
- The manner of your comments must be appropriate for the business meeting of the board.
- If you are speaking to a non-agenda item, you must limit your remarks to matters of public concern about the district.
- Concerns about the day-to-day operations of the district should first be referred through the proper administrative channels before it is presented to the board.

Learn more at http://stvra.in/publiccomment

#### 1. CALL TO ORDER:

6:00 pm Regular Business Meeting

- 2. ADDENDUMS/CHANGES TO THE AGENDA:
- 3. VISITORS:
- 4. AUDIENCE PARTICIPATION:
- 5. SUPERINTENDENT'S REPORT:
- 6. REPORTS:
  - 6.1 Public Hearing of Superintendent's Proposed Budget All Funds Fiscal Year 23-24

#### 7. CONSENT ITEMS:

- 7.1. Approval: Staff Terminations/Leaves
- 7.2. Approval: Staff Appointments
- Approval: Minutes for the May 10, 2023 Regular Meeting, May 17, 2023 Study Session, May 24, 2023 Study Session, and May 24, 2023 Regular Meeting
- 7.4. Approval: Recommendation to Hire Assistant Principal at Legacy Elementary School
- 7.5. Approval: Recommendation to Hire Assistant Principal at Prairie Ridge Elementary School
- 7.6. Approval: Accept Every Student Succeeds Act (ESSA) Consolidated Federal Grant Funds for the 2023-2024 School Year
- 7.7. Approval: IDEA Narratives
- 7.8. Approval: Change Order to Construction
  Manager/General Contractor (CM/GC) Contract for
  Erie High School Fieldhouse Addition Project



#### NOTICE OF REGULAR MEETING AND AGENDA June 14, 2023

Karen Ragland, President, Board of Education Dr. Don Haddad, Superintendent of Schools

Educational Services Center 395 South Pratt Parkway Longmont, Colorado 80501

- 7.9. Approval: Amendment to the Construction
  Manager/General Contractor (CM/GC) Agreement
  for the Modular Move Project at Soaring Heights PK8
- 7.10. Approval: Contract Award for Learning Services
  Center Parking Lot Replacement Project
- 7.11. Approval: Contract Award for Educational Services
  Center Propane Station Installation Project

#### 8. ACTION ITEMS:

- 8.1. Recommendation: Approval of 2023-2024

  Negotiated Agreement with the St. Vrain Valley
  Education Association
- 9. DISCUSSION ITEMS:
- 10. ADJOURNMENT:

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

Wednesday, June 21 6:00 - 8:00 pm Study Session
Wednesday, June 28 5:15 - 5:45 pm Study Session
Wednesday, June 28 6:00 - 8:00 pm Regular Meeting

#### **MEMORANDUM**

DATE: June 14, 2023

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

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

Fiscal Year 23-24

Strategic Priority – Strong District Finances

#### **PURPOSE**

To provide the Board of Education with the Superintendent's Proposed Budget - All Funds, for Fiscal Year 23-24, and conduct the Public Hearing.

#### **BACKGROUND**

The Proposed Fiscal Year 23-24 Budget was introduced to the Board of Education on May 24, 2023. Tony Whiteley, Executive Director of Budget and Finance, will present a brief overview of the Proposed Fiscal Year 23-24 Budget, answer questions from Board members, and then the Board will conduct a Public Hearing. The final budget adoption is scheduled for June 28, 2023. This timing complies with all the rules and regulations of the State of Colorado.

# ST. VRAIN VALLEY SCHOOLS academic excellence by design

### SUPERINTENDENT'S ADOPTED BUDGET

2024 Fiscal Year July 1, 2023 – June 30, 2024



### St. Vrain Valley School District RE-1J

Longmont, Colorado

Boulder, Broomfield, Larimer, and Weld Counties

May 24, 2023 (Introduction) June 14, 2023 (Public Hearing) June 28, 2023 (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 2022-2023.

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



John W. Hutchison

President

Sirkha MMha

Siobhán McMahon, CAE

Chief Operating Officer, Interim Executive Director



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

### SUPERINTENDENT'S ADOPTED BUDGET For the Year Ending June 30, 2024

#### **TABLE OF CONTENTS**

Executive Summary		
Superintendent's Budget Message ······		
Appropriation Resolution		
Executive Budget Summary by Fund		
District Goals and Objectives		
Significant Trends, Events, and Initiatives·····		
Board of Education		
District Leadership Staff		
Financial Services Department······		
Budget Development Process		
Enrollment Trends and Forecast		
Property Tax Funding		22
Organizational Section		
District Governance		24
District Goals and Objectives		
Organizational Chart		
District Schools and Programs		
Budget Information		36
Budget Development Process		
Budget Development Timeline		42
Financial Section		
Fund 10 - General Fund		45
Summary of General Fund Revenues and Expenditures		48
Summary of Revenues by Source and Expenditures by A	ctivity·····	5(
Summary of Revenues by Source and Expenditures by O	bject·····	52
Schedule of General Fund Revenues		54
Expenditures by Activity and Object		56
Expenditure Analysis by Activity		58
Expenditure Analysis by Object		59
Instructional Materials and Supplies		60
2008 and 2012 Mill Levy Override Summary		62
Total Program Funding		64
Charter School Allocations		65
Fund 18 - Risk Management Fund		67
Fund 19 - Colorado Preschool Program Fund		70
Fund 21 - Nutrition Services Fund		
Fund 22 - Governmental Designated-Purpose Grants Fund.		
Fund 23 - Student Activities Special Revenue Fund		80



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

### SUPERINTENDENT'S ADOPTED BUDGET For the Year Ending June 30, 2024

#### **TABLE OF CONTENTS**

Fund 27 - Community Education Fund	85
Fund 29 - Fair Contributions Fund	
Fund 31 - Bond Redemption Fund	
Fund 41 - Building Fund	
Fund 43 - Capital Reserve Fund	
Fund 65 - Self Insurance Fund	
Summary Budget Reports······	
Summary of Revenues and Expenditures - All Funds······	
Summary of Revenues and Expenditures - Operating Funds	
Uniform Consolidated Adopted Budget Summary	

# ST. VRAIN VALLEY SCHOOLS academic excellence by design



EXECUTIVE SUMMARY

ADOPTED BUDGET

2023 - 2024 Fiscal Year





#### SUPERINTENDENT'S BUDGET MESSAGE

Date: May 24, 2023

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 2024, is the current expenditure plan for all funds generated through local, state and federal sources, commencing July 1, 2023 and extending through June 30, 2024. 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 2023-24 is \$594,088,225, which includes appropriated expenditures of \$434,603,238 and fund balance of \$159,484,987.

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		Appropriated Surplus and		Total ppropriations
		4	Expenditures	_	Fund Balance	(10	tal Resources)
Fund #							
10	General Fund	\$	434,603,238	\$	159,484,987	\$	594,088,225
18	Risk Management		4,874,880		6,893,122		11,768,002
19	Colorado Preschool Program		-		797,965		797,965
21	Nutrition Services		15,819,206		5,082,031		20,901,237
22	Governmental Grants		13,067,835		-		13,067,835
23	Student Activities Special Rev.		8,150,000		6,720,634		14,870,634
27	Community Education		6,879,324		3,995,533		10,874,857
29	Fair Contributions		1,595,000		12,238,580		13,833,580
31	Bond Redemption		66,263,489		143,289,679		209,553,168
41	Building Fund		100,000		2,893,547		2,993,547
43	Capital Reserve		9,270,525		14,857,147		24,127,672
65	Self Insurance		24,920,000		16,762,364		41,682,364
Total	7	\$	585,543,497	\$	373,015,589	\$	958,559,086



The 2024 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, 2023, and extending through June 30, 2024, 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.

				Ap	propriated		Total
			Appropriated	S	urplus and	Δ	ppropriations
			Expenditures	Fu	ınd Balance	(T	otal Resources)
Fund #	Fund						
10	General Fund	\$	434,603,238	\$	159,484,987	\$	594,088,225
18	Risk Management		4,874,880		6,893,122		11,768,002
19	Colorado Preschool Program		-		797,965		797,965
21	Nutrition Services	1	15,819,206		5,082,031		20,901,237
22	Governmental Grants		13,067,835		-		13,067,835
23	Student Activities Special Rev.		8,150,000	47	6,720,634		14,870,634
27	Community Education		6,879,324		3,995,533		10,874,857
29	Fair Contributions		1,595,000		12,238,580		13,833,580
31	Bond Redemption		66,263,489		143,289,679		209,553,168
41	Building Fund	4	100,000		2,893,547		2,993,547
43	Capital Reserve	47	9,270,525		14,857,147		24,127,672
65	Self Insurance		24,920,000		16,762,364		41,682,364
Total		\$	585,543,497	\$	373,015,589	\$	958,559,086

Date of the adoption of the budgets	
Signature - President of the Board	

Appropriation Resolution 8



#### ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J FIVE YEAR APPROPRIATIONS BY FUND FISCAL YEARS ENDING 2020 - 2024

Fund #	ŧ Fund	_	2019-20	2020-21		2021-22	_	2022-23	20	23-24
10	General Fund	\$	470,678,736 \$	483,244,560	\$	520,236,734	\$	559,008,735	\$ 594	,088,225
18	Risk Management		11,049,710	11,244,078		12,144,001	4	12,058,478	11,	,768,002
19	Colorado Preschool Program		2,876,641	1,970,773		2,324,288		2,888,912		797,965
21	Nutrition Services		12,649,484	10,323,932		16,518,276	K	16,200,973	20	,901,237
22	Governmental Grants		14,078,915	14,376,040		18,196,588		16,916,504	13,	,067,835
23	Student Activities Special Rev.		13,281,273	8,760,201		10,864,298		13,991,452	14	,870,634
27	Community Education		10,953,670	7,703,228		7,695,512		11,433,029	10	,874,857
29	Fair Contributions		10,241,821	9,537,305		10,448,818		13,318,580	13,	,833,580
31	Bond Redemption		127,269,289	141,676,677		147,093,000		186,153,705	209	,553,168
41	Building Fund		128,608,159	79,663,174	1	27,800,973	A	10,363,547	2,	,993,547
43	Capital Reserve		16,168,973	14,778,441		19,106,614		26,428,831	24	,127,672
65	Self Insurance	_	30,195,703	35,248,321		39,414,076		39,643,658	41,	,682,364
Total A	Appropriation	\$	848,052,374 \$	818,526,730	\$	831,843,178	\$	908,406,404	\$ 958	,559,086



#### **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, 2024

	Proj.				
	Beginning	Budgeted	Budgeted	Surplus/	Ending
	<b>Fund Balance</b>	Revenues	Expenditures	(Spend-Down)	<b>Fund Balance</b>
Fund # Fund	7/1/23				6/30/24
10 General Fund	\$ 159,484,987	\$ 434,603,238	\$ 450,272,198	\$ (15,668,960)	\$ 143,816,027
18 Risk Management	6,893,122	4,874,880	6,813,935	(1,939,055)	4,954,067
19 Colorado Preschool Program	797,965	-	797,965	(797,965)	-
21 Nutrition Services	4,284,679	16,616,558	15,819,206	797,352	5,082,031
22 Governmental Grants	-	13,067,835	13,067,835	-	-
23 Student Activities Special Rev.	6,440,634	8,430,000	8,150,000	280,000	6,720,634
27 Community Education	3,995,533	6,879,324	7,059,101	(179,777)	3,815,756
29 Fair Contributions	11,483,580	2,350,000	1,595,000	755,000	12,238,580
31 Bond Redemption	115,943,595	93,609,573	66,263,489	27,346,084	143,289,679
41 Building Fund	2,893,547	100,000	2,233,547	(2,133,547)	760,000
43 Capital Reserve	14,857,147	9,270,525	12,038,904	(2,768,379)	12,088,768
65 Self Insurance	16,762,364	24,920,000	25,146,126	(226,126)	16,536,238
Total	\$ 343,837,153	\$ 614,721,933	\$ 609,257,306	\$ 5,464,627	\$ 349,301,780



#### **DISTRICT GOALS AND OBJECTIVES**

#### **VISION**

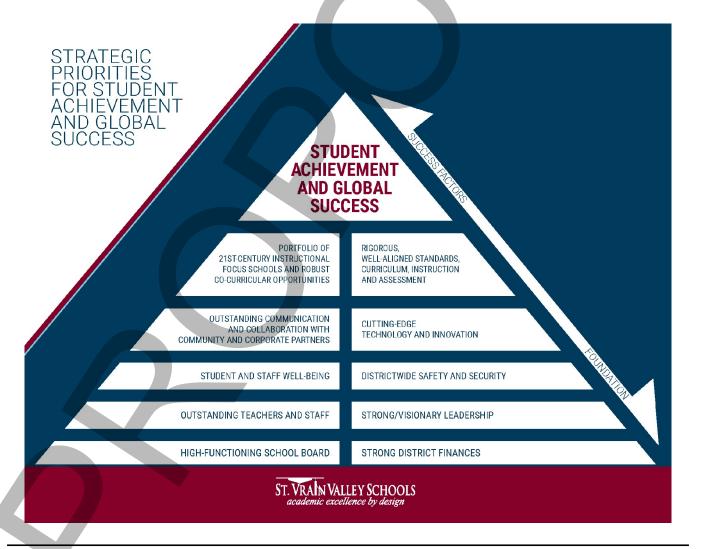
To be an exemplary school district which inspires and promotes high standards of learning and student well-being in partnership with parents, guardians, and the community.

#### **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** 



#### SIGNIFICANT TRENDS, EVENTS, AND INITIATIVES

#### **COVID-19 Pandemic**

The COVID-19 pandemic has had a major impact on the world, with the District being no exception. In March of 2020, schools were closed just before Spring Break to help prevent the spread of COVID-19, and soon after, the district pivoted to provide high-quality instruction to its students through virtual formats. For the 2020-21 school year, virtual and hybrid learning options provided for the high-quality education of students as children returned to the classroom on a part-time basis. The District returned to full, in-person learning 5 days per week for the 2021-22 school year, and provides a virtual learning option (LaunchED) for students and families who prefer to continue their education in that format. In 2022-23, in-person learning largely returned to normal, but the district continues to offer the LaunchED and the St. Vrain Virtual Academy online learning opportunities going forward.

#### **LaunchED Virtual Academy**

Started in the 2020-21 school year, the St. Vrain LaunchED Virtual Academy is the District's virtual learning school that provides a fully-accredited online alternative for Kindergarten through 12th grade students. The curriculum is taught by licensed St. Vrain Valley Schools educators in a synchronous learning environment that advances academic excellence while supporting and fostering student development. Prior to this year, LaunchED was classified as a "Single-District Online School" which allows any in-district student to participate, but limits enrollment to only 10 out-of-district students. For the 2023-24 school year, the school converted to a "Multi-District Online School." This change will reduce the funding received for each participating student, but the District will be able to enroll and serve any interested student across the State of Colorado.

#### **Opening of Highlands Elementary**

In the fall of 2021, St. Vrain Valley Schools opened its newest school, Highlands Elementary in the Erie Highlands neighborhood within the town of Erie, Colorado. This new school was opened in order to meet the high student growth needs occuring within the area. Highlands Elementary was the final school built using the 2016 voter-approved capital construction bonds.

#### **Project Launch**

In order to better serve the students in the community, the District expanded its summer programming to alleviate pandemic-related learning loss and provide a breadth of options for students to accelerate their education. Among these offerings was Project Launch, which was started in the summer of 2021 and provides a four-week, 16-day summer focus program for students in grades K-7. The program affords the opportunity for students to master grade level content in math and language arts, and participate in STEM extension activities. Project Launch is provided at no cost to families.

#### **AAA (Achievement Acceleration Academy)**

AAA is a new program at St. Vrain that is designed to provide an extended day for all learners, in order to strengthen their literacy and math skills. AAA is taught after school in a small-class environment with explicit instruction by teachers on core academic topics to ensure students receive the targeting learning they need.



#### SIGNIFICANT FINANCIAL AND DEMOGRAPHIC CHANGES

#### **Total Program**

The State of Colorado's Total Program Formula Funding at St. Vrain for FY24 increased by almost \$28M (9.5%) compared to FY23, due to increased state formula allocations funded by strong economic growth and increased property taxes. The State's portion of funding for such (State equalization) increased from \$154.4M to \$166.6M alongside the increase in the local property tax share, which is discussed in the "Tax Base and Rate Trends" section.

#### **Student Growth**

For FY24, the District's enrollment is anticipated to increase by 864 to 33,463. Most of this change is due to an anticipated increase in Preschool enrollment as a result of the new Colorado Universal Preschool Program. The district has seen enrollment changes ranging from -4.70% and 3.49% per year over the past five years. Annual increases of approximately 0.50 - 0.80% are expected over the next several years.

#### **Funded Pupil Count**

The District's certified Fund Pupil Count (FPC) is anticipated to decrease by 278.5 to 30,990.7, a change of -0.89% compared to last year. This is due to the removal of the CPP and PreK Special Education counts from Total Program Formula funding due to the implementation of the Colorado Universal Preschool Program.

#### **Pandemic Relief**

The District has received more than \$49M in various COVID-19 Pandemic relief funds over the past 3 years, most of which is now sunsetting. The District is not poised to encounter a funding cliff, however, due to strategic budgeting to ensure ongoing programs were not being sustained by these temporary resources.

#### Free/Reduced Lunch

In FY23, 32.21% of the District's student population were eligible for free or reduced lunch. This is compared to 27.36% in FY22. In November of 2022, Colorado voters approved Proposition FF, funding the "Healthy School Meals for All Program." Starting in the 2023-24 school year, this will supplement federal funds with state funds to allow the District to provide breakfast and lunch for all students, regardless of their F/R qualifying status.

#### **Universal Preschool**

In November of 2022, Colorado voters approved Proposition EE, which provides funding to allow all eligible students to receive part-time, tuition-free Preschool programming. St. Vrain's preschool program was previously funded through state funds from the Colorado Preschool Program, from Preschool Special Education funding in the Total Program Formula, from the ECEA Special Education Categorical, and from Tuition Payments from Parents. All but the Categorical funding will cease in FY24 in lieu of a new allocation from the Colorado Department of Early Childhood (CDEC).



#### **Personnel Resource Allocations**

St. Vrain Valley Schools starts its personnel allocation process each February for the following school year. It begins with a systematic, formulaic student-based approach to ensure there is a minimum baseline of FTE (Full-time Equivalent personnel) made available for the effective operation of each school and department. Then, using this as a starting point, school, department, and central administration teams work with Human Resources and Finance to qualitatively analyze needs as the school year approaches, and work to allocate additional resources in order to target specific areas, maximizing learning for St. Vrain students.

#### **Changes in Debt**

The District's long-term debt, in the form of general obligation bonds, totaled \$433,555,000 as of June 30, 2022. On June 30, 2023 the total is expected to be \$384,060,000, a change of \$49,495,000. This change is a result of scheduled principal payments, as well as the early redemption of the District's 2012 bond series.

The legal debt limit of 20% of the District's 2022 assessed valuation of \$4.96 billion is \$991.6 million. This exceeds the net amount of the District's bonds payable as of December 31, 2022 by approximately \$558.0 million.

On December 15, 2021, the series 2012 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 remaining \$16.4M of the series 2012 bonds early, on October 31, 2022. This reduced the longevity of the 2012 bond debt by more than 2 years, resulting in an interest savings of approximately \$847,000.

Additional information on the District's Debt Service can be found in the "Fund 31 - Bond Redemption Fund" section in the District's Fiscal Year 2024 Adopted Budget Document.



#### **BOARD OF EDUCATION**



Karen Ragland, President
District B
2017 - 2025



Joie Siegrist, Vice President District A 2012 - 2023



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 15



#### **DISTRICT LEADERSHIP STAFF**



**Don Haddad, Ed.D.**Superintendent of Schools

#### Superintendent's Cabinet



Jackie Kapushion, Ed.D. Deputy Superintendent



Douglas Bissonette Assistant Superintendent Area 1



Kristopher Schuh Assistant Superintendent Area 2



**Dina Perfetti-Deany, Ed.D.**Assistant Superintendent
Area 3



**Karla Allenback** Assistant Superintendent Area 4



Matt Buchler
Administrator on Special
Assignment - Area 5



**Todd Fukai**Assistant Superintendent of Human Resources



**Brian Lamer**Assistant Superintendent of Operations



**Greg Fieth**Chief Financial Officer



Johnny Terrell
Assistant Superintendent
of Student Services



Joe McBreen Assistant Superintendent of Innovation



Michelle Bourgeois Chief Technology Officer



**Diane Lauer, Ed.D.** Chief Academic Officer



Kerri McDermid
Chief Communications
and Global Impact Officer



Kahle Charles
Asst. Superintendent of
Assessment and Curriculum



Laura Hess, PhD.
Asst. Superintendent of
Special Education

District Leadership Staff 16



#### 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.

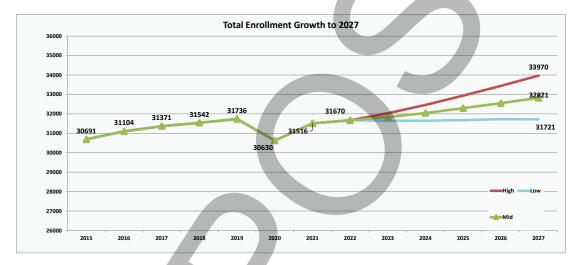
Funds are initially allocated to schools based on projected student enrollment numbers, and are updated mid-year once actual student counts are finalized.

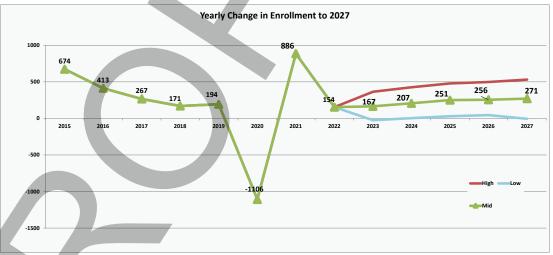
The allocations to departments use the prior year budget as a starting point, and additional funds may be requested and approved. Requests for additional funds, along with justification for the requests, are submitted to Cabinet in March and approved in April in alignment with the District's goals and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



#### **ENROLLMENT TRENDS AND FORECAST**

Enrollment Projections for St. Vrain Valley School District 2023 - 2027																
		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Total Enrollment *	Low	29195	30017									31646	31650	31681	31727	31721
	Mid	29195	30017	30691	31104	31371	31542	31736	30630	31516	31670	31837	32044	32295	32550	32821
	High											32034	32460	32940	33439	33970
Mid-level Growth Rate			2.8%	2.2%	1.3%	0.9%	0.5%	0.6%	-3.5%	2.9%	0.5%	0.5%	0.6%	0.8%	0.8%	0.8%
		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Low											-24	4	31	46	-5
Enrollment Growth	Mid		822	674	413	267	171	194	-1106	886	154	167	207	251	256	271
	High											364	426	480	498	531





**Enrollment Trends and Forecast** 

<sup>\*</sup> 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 51.1% of the District's General Fund revenue comes from local property taxes (including mill levy overrides), amounting to about \$221.9 million. Property taxes also fund the repayment of the District's general obligation debt through the Bond Redemption Fund, amounting to \$87.1 million in FY24.

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 58.385, which was certified in December of 2022 for collection in 2023. The assessed value of a property is determined by multiplying its market value (as determined by the County Assessor) by the assessment rate, which varies depending on the type of property. For example, to find the 2022 property tax owed in 2023 for a home with a market value of \$450,000:

Market Value	×	Assessment Rate	×	Mill Levy	T	1,000	=	Annual Property Tax
\$450,000	×	6.95%	×	58.385	/	1,000	= /	\$ 1,825.99

The District's total mill levy actually comprises four different levies. The General Fund Levy (26.995 mills) is the portion of Total Program Revenue that is set by the State and detailed on page 64. The Abatement Levy (0.250 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 62. 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 2013 - 2022

_	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund Levy	24.995	24.995	24.995	24.995	24.995	24.995	24.995	24.995	25.995	26.995
Abatement Levy	0.294	0.288	0.502	0.810	0.259	0.250	1.424	0.407	0.223	0.250
Mill Levy Override	13.590	13.590	13.590	13.590	13.590	13.590	13.590	13.590	13.590	13.590
General Operating Subtotal	38.879	38.873	39.087	39.395	38.844	38.835	40.009	38.992	39.808	40.835
Debt Service Levy	14.800	14.800	14.800	17.550	17.550	17.550	17.550	17.550	17.550	17.550
Total	53.679	53.673	53.887	56.945	56.394	56.385	57.559	56.542	57.358	58.385

#### **SUMMARY OF NET ASSESSED VALUE BY COUNTY**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Boulder County	\$ 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	\$ 2,394,474,512	
Weld County	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	2,545,101,338	
Larimer County	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	15,735,822	
Broomfield County	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	2,499,216	
<b>Total Assessed Value</b>	\$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	\$4,957,810,888	
Percent Change		(1.30)%	21.74 %	2.70 %	8.14 %	6.50 %	21.40 %	(1.90)%	0.37 %	20.57 %	

Property Tax Funding 21



# ST. VRAIN VALLEY SCHOOLS academic excellence by design



# ORGANIZATIONAL SECTION ADOPTED BUDGET 2023 - 2024 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.

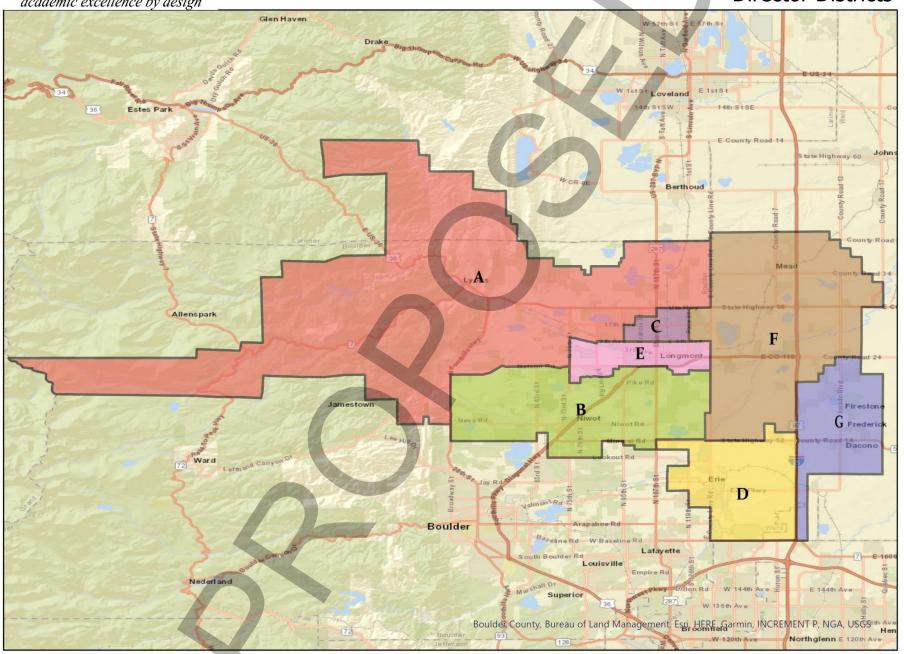


Board of Education Members (front to back)

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

Karen Ragland		Sarah Hurianek	Jim Berthold	Chico Garcia
	President	Member	Secretary	Member
	District B	District F	District C	District G
1	2017-2025	2021-2025	2019-2023	2019-2023

District Governance 24





#### **DISTRICT GOALS AND OBJECTIVES**

#### **VISION**

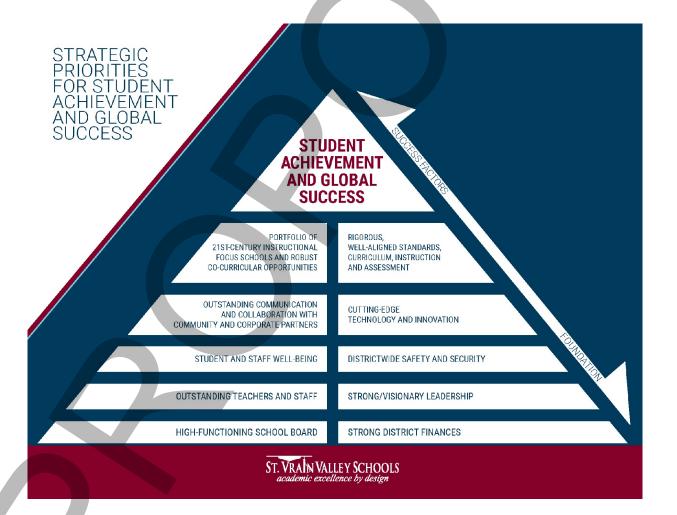
To be an exemplary school district which inspires and promotes high standards of learning and student well-being in partnership with parents, guardians, and the community.

#### **MISSION**

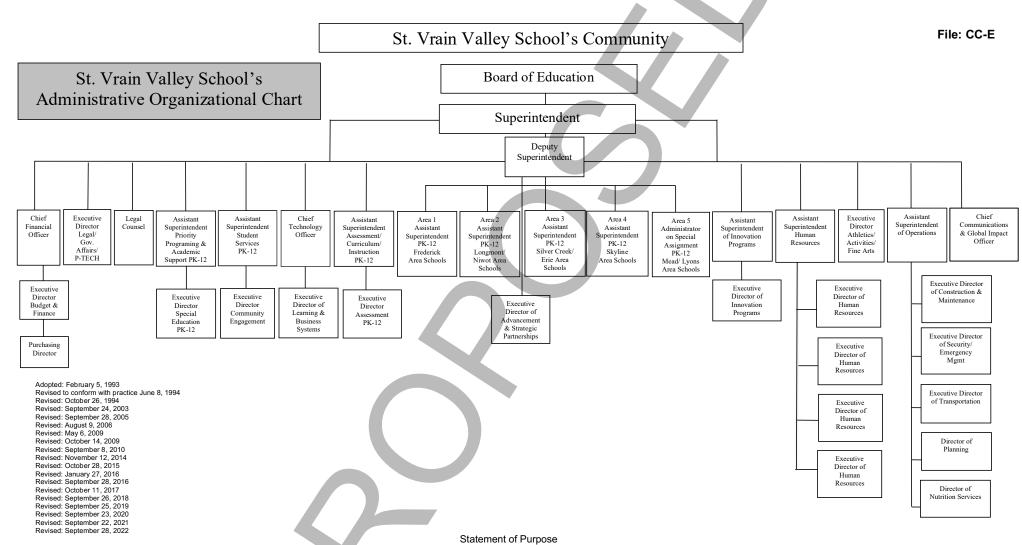
To educate each student in a safe learning environment so that they may develop to their highest potential and become contributing citizens.

#### 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.







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.

Organizational Chart 27



The St. Vrain Valley School District is projected to serve 33,463 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**

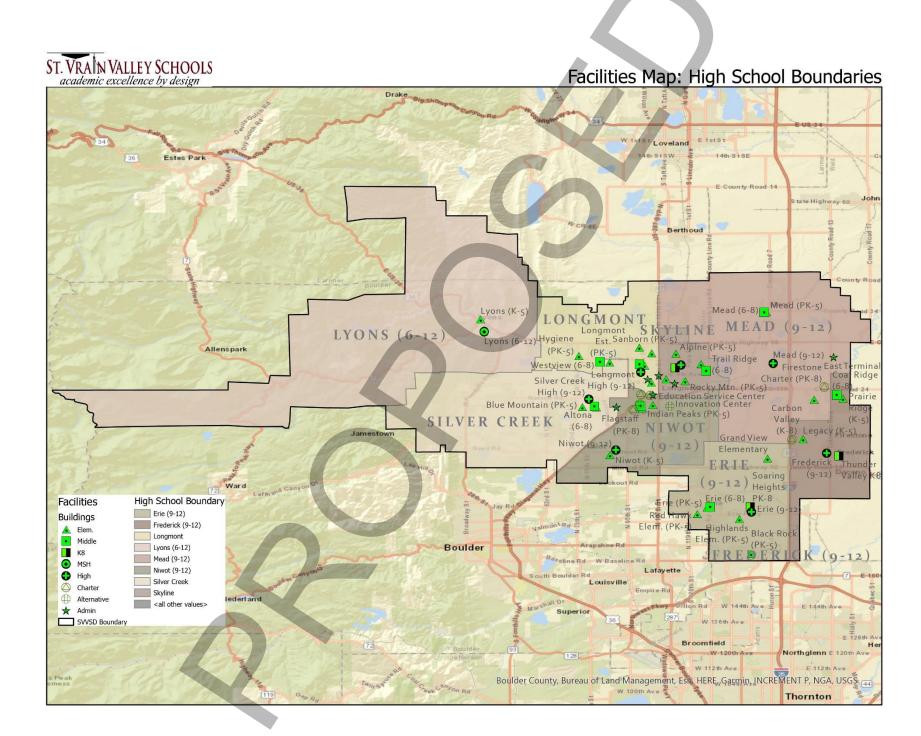
Main Street School in Longmont provides Special Education services to K-12 students from schools throughout the District in a collaborative learning community dedicated to fostering self-advocacy and independence. Enrollment and placement at Main Street School is done through the special education Individualized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

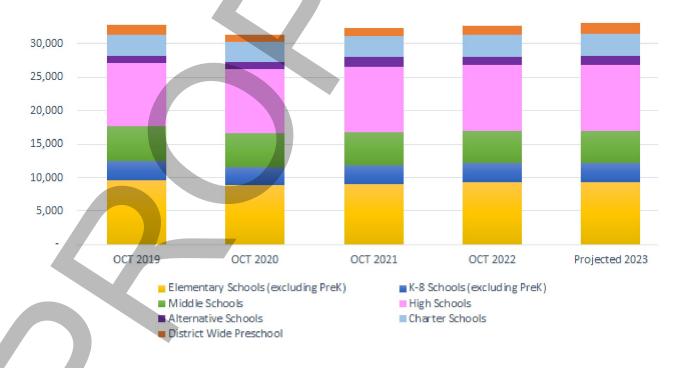
Location	OCT 2019	OCT 2020	OCT 2021	OCT 2022	Projected 2023
Elementary Schools (excluding PreK)					
Alpine Elementary	417	361	347	368	374
Black Rock Elementary	539	518	553	577	589
Blue Mountain Elementary	585	522	513	525	533
Burlington Elementary	369	311	289	282	265
Centennial Elementary	529	489	485	468	476
Central Elementary	346	282	309	302	293
Columbine Elementary	259	240	227	223	204
Eagle Crest Elementary	544	457	403	393	373
Erie Elementary	302	299	307	333	352
Fall River Elementary	483	462	452	465	464
Grand View Elementary	325	340	386	392	409
Highlands Elementary	-	-	219	322	376
Hygiene Elementary	308	289	293	305	297
Indian Peaks Elementary	282	263	230	223	210
Legacy Elementary	528	456	446	434	426
Longmont Estates Elementary	317	284	280	292	291
Lyons Elementary	288	244	264	249	236
Mead Elementary	603	537	665	773	825
Mountain View Elementary	255	236	234	280	302
Niwot Elementary	419	378	369	378	378
Northridge Elementary	289	251	274	266	257
Prairie Ridge Elementary	454	436	430	424	402
Red Hawk Elementary	544	547	561	556	550
Rocky Mountain Elementary	344	325	309	292	287
Sanborn Elementary	333	291	240	243	232
Elementary Schools Total	9,662	8,818	9,085	9,365	9,401
K-8 Schools (excluding PreK)		0,010	5,555	3,000	
Soaring Heights PK-8	1,126	1,187	1,147	1,183	1,194
Thunder Valley K-8	851	782	825	832	852
Timberline PK-8	850	788	792	758	738
K-8 Schools Total	2,827	2,757	2,764	2,773	2,784
Middle Schools					
Altona Middle	830	794	795	771	756
Coal Ridge Middle	823	816	819	801	782
Erie Middle	826	790	782	731	743
Longs Peak Middle	458	426	391	396	393
Mead Middle	478	489	533	559	593
Sunset Middle	453	430	395	377	351
Trail Ridge Middle	680	609	549	524	491
Westview Middle	713	706	648	653	637
Middle Schools Total	5,261	5,060	4,912	4,812	4,746
High Schools					
Erie High	1,467	1,609	1,713	1,756	1,782
Frederick High	1,181	1,213	1,331	1,413	1,439
Longmont High	1,261	1,265	1,275	1,263	1,269
Lyons Middle Senior	397	398	366	374	370
Mead High	1,147	1,086	1,083	1,119	1,120
Niwot High	1,177	1,200	1,287	1,356	1,412



### STUDENT ENROLLMENT BY SCHOOL

Location	OCT 2019	OCT 2020	OCT 2021	OCT 2022	Projected 2023
Silver Creek High	1,349	1,301	1,274	1,252	1,215
Skyline High	1,482	1,520	1,487	1,355	1,305
High Schools Total	9,461	9,592	9,816	9,888	9,912
Traditional School Total	27,211	26,227	26,577	26,838	26,843
Alternative Schools					
Apex Homeschool	804	784	717	729	735
LaunchEd Academy	-	-	585	348	414
New Meridian High School	114	111	98	99	105
St Vrain Virtual High School	128	107	61	75	90
Alternative Schools Total	1,046	1,002	1,461	1,251	1,344
Charter Schools					
Aspen Ridge Preparatory School	439	482	503	547	563
Carbon Valley Academy	198	193	211	265	294
Firestone Charter Academy	579	611	617	619	624
Flagstaff Academy	874	786	748	728	721
St Vrain Community Montessori School	219	223	228	226	233
Twin Peaks Charter Academy	729	808	830	807	817
Charter Schools Total	3,038	3,103	3,137	3,192	3,252
District Total without PreK	31,295	30,332	31,175	31,281	31,439
District Wide Preschool	1,560	980	1,231	1,358	2,024
Total with PreK	32,855	31,312	32,406	32,639	33,463
Percent Change	(100.00)%	(4.70)%	3.49 %	0.72 %	2.52 %

# **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.



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.



# **Classification of Revenue and Expenditures**

Budget statement presentation classifies revenues into five primary categories:

- Local Revenues: Resources derived from within the immediate vicinity, typically the community within the District boundaries. This category primarily comprises property taxes, investment income, and charges for services.
- State Revenues: Resources allocated to the District from the State of Colorado's budget, the largest of which is the state equalization payment via the School Finance Act. Other sources include state categorical payments..
- Federal Revenues: Resources derived from the US Federal Budget, though typically administered by the Colorado Department of Education. This category tracks Covid relief funds, Medicaid revenue, and Federal bond rebates.
- Revenue Allocations: Reallocation of certain revenues from the general fund to other funds per board policy or state statute. This includes allocations to the Risk Management fund, the Capital Reserve Fund, and the Colorado Preschool Program Fund. These show up as negative numbers, reflecting a reduction of revenue.
- Other Sources: Other revenue sources typically reflect accounting entries to record internal funds transfers or the inception of lease purchase agreements.

Budget statement presentation may classify expenditures in one of two ways:

- By Object: Classifications represent the nature or type of expenditure, such as Salaries, Benefits, Services, Supplies, Capital, and Other.
- By Activity: Classifications represent the subject, program, or activity for which the expenditure was made. Examples include Direct Instruction, Classroom and Building Support, and Central Administration.



# **Governing Regulations and Policies**

Public school budgeting is regulated and controlled by statutes and by requirements of the State Board of Education that prescribe the form of district budgets in order to ensure uniformity throughout the state. Key statutes are outlined below.

**22-40-102 Tax Revenues** | Board of Education must certify to Board of County Commissioners the separate amounts necessary to be raised by taxes for the school district's general, bond redemption, transportation and special building funds.

**22-44-105 Mandatory Contents** | The budget shall be presented in the standard budget report format established by the state Board of Education and be consistent from year to year.

**22-44-106 Contingency Reserve - Operating Reserve** | Board of Education may provide for an operating reserve in the general fund, which shall not exceed fifteen percent of the amount budgeted to the general fund for the current fiscal year.

**22-44-107 Appropriation Resolution** | Board of Education of each school district shall adopt an appropriation resolution at the time it adopts the budget.

**22-44-108 Budget Preparation** | Board of Education shall each year cause to be prepared a proposed budget for the ensuing fiscal year, which shall be submitted at least thirty days prior to the beginning of the next fiscal year.

**22-44-110 Budget - Consideration - Adoption** | Any person paying school taxes in the school district is entitled to attend the meeting of the Board of Education at which the proposed budget for the district will be considered. At such meeting, the board shall review the functions and objects of the proposed budget.

**22-44-304 Financial Reporting** | Within 60 days of adoption, the adopted budget shall be placed on file in the district's financial services department and posted on the district website in accordance with the *Public School Financial Transparency Act*.

**29-1-103 Lease-Purchase Agreement Disclosures** | Shall include the total amount to be expended for payment obligations under all lease-purse agreements involving real property, maximum payment liability involving real property over the entire terms of agreement, total amount to be expended other than real property and maximum payment liability other than those involving real property over the entire terms of agreements.

In addition to the state requirements, the SVVSD Board of Education Policies require the following in Section DB:

- The budget shall annually include a per pupil dollar amount, determined by the Boad of Education, to be allocated for instructional supplies and materials.
- The Board of Education assigns to the superintendent or designee the responsibility of accumulating and maintaining a general fund operating reserve in excess of the emergency reserve to serve as a "rainy day" fund and will be used only for unexpected loss of revenue or an extraordinary expenditure.
- The budget shall annually include a per pupil dollar amount, determined by the Board of Education, to be allocated to the capital reserve and risk management funds.



# **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 HR 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 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.

### **General Fund 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.



# **BUDGET DEVELOPMENT TIMELINE**

Month	Activity
December	Long-term budget projections are updated by the Budget Office.
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 students 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 Office 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.





FINANCIAL SECTION

ADOPTED BUDGET

2023 - 2024 Fiscal Year



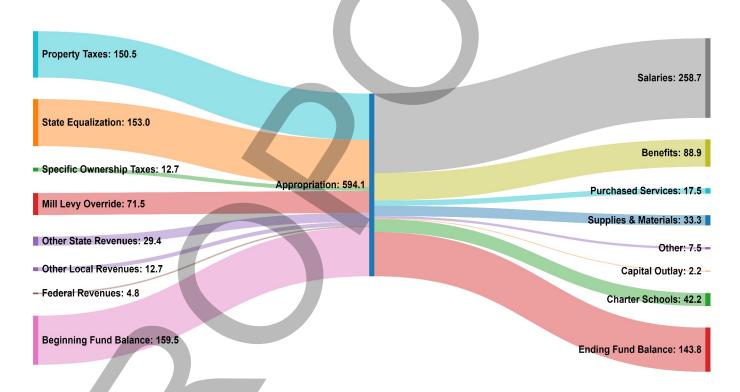


# **FUND 10 - GENERAL FUND**

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 \$434,603,238. The total budgeted expenditures in the General Fund are \$450,272,198. Therefore, the General Fund fund balance is budgeted to decrease by \$15,668,960 in Fiscal Year 2024. Fund balance reserves of \$159,484,987 are also appropriated in the General Fund. A portion of the reserve appropriation includes \$9,176,000 for contingency reserve as required by Board policy, and \$13,763,000 for constitutionally-required TABOR reserves. The total General Fund budget appropriation for the year ending June 30, 2024 is \$594,088,225.



(\$ In Millions)





3.

# **GENERAL FUND BUDGET FACTORS**

This budget for the school year July 1, 2023 - June 30, 2024 (FY24) is 1. 2024 Fiscal Year Budget presented based on the Colorado Public Schools Finance Act of 1994, as amended. This budget is based upon a PK-12 student headcount of 33,463. 2. **Pupil Membership** 

**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 30,990.7, a decrease of 278.5 (0.89%) below FY23. This decrease is due to the removal of CPP and PreK Special Education funding slots to fund the new Colorado Universal Preschool Program.

**Instructional Supplies and Materials** District policy requires the budget include \$299 per student for instructional supplies, books, field trips and capital outlay. The required minimum instructional supplies and materials budget is \$8,293,871. This is based on 27,738.7 FPC (FPC net of charter schools). Details can be found on page 60.

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 \$473 per student, a minimum of \$13,120,405, for FY24. A total of \$13,620,405 is budgeted to be allocated in FY24. This includes \$4,649,880 to the Risk Management Fund, and \$8,970,525 to the

Capital Reserve Fund.

Based on the anticipated allocation from the Colorado Department of Education, the District is expecting \$10,381.61 as per pupil revenue (PPR) for FY24. PPR was \$9,399.89 for FY23.

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 on page 62.

The District's allocations to the charter schools are detailed on page 65.

For FY24, a 2.0% Board-established contingency reserve is calculated on seven operating funds and is maintained entirely within the budget of the General Fund.

4.

5.

6. Per Pupil Revenue

7. Mill Levy Override

8. **Charter Schools** 

Contingency Reserve 9.



Salaries and Benefits

12.

# **GENERAL FUND BUDGET FACTORS**

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

in the General Fund.

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.

Salaries expense includes an average increase of 10.36%, and funding for education advancement on the salary schedule. This is in addition to the 1.38% increase that paid as a mid-year stipend in FY23. Benefits expense includes the additional PERA and Medicare funding

required as well as increases in health and dental insurance premiums.

This is the case for each fund that pays salaries and benefits.





# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J SUMMARY OF GENERAL FUND REVENUES AND EXPENDITURES FISCAL YEARS ENDING 2020 - 2027 (CONTINUED ON NEXT PAGE)

	Actual		Actual	Actual		Adopted Budget		Amended Budget
Commence of December	 6/30/20	_	6/30/21	 6/30/22	-4	6/30/23	4	6/30/23
Sources of Revenues					45		./	
Local Revenues	\$ 193,374,322	\$	184,653,657	\$ 190,300,120	\$	191,629,884	\$	231,748,820
State Revenues	170,887,843		149,735,149	185,697,964		194,575,454		178,283,266
Federal Revenues	5,489,945		35,993,311	19,638,725		4,941,242		8,444,854
Primary General Fund Revenues	369,752,110		370,382,117	395,636,809		391,146,580		418,476,940
Revenue Allocations								
Capital Reserve Fund	(5,982,541)		(7,091,399)	(13,426,042)		(7,589,145)		(15,575,250)
Risk Management Fund	(3,739,370)		(4,439,370)	(4,745,743)		(4,176,932)		(4,176,932)
Colorado Preschool Program Fund	(2,155,184)		(1,502,222)	(1,900,650)		(2,014,270)		(2,331,173)
Total Revenue Allocations	(11,877,095)		(13,032,991)	(20,072,435)		(13,780,347)		(22,083,355)
Total General Fund Revenues	357,875,015	_	357,349,126	375,564,374	$\Box$	377,366,233	_	396,393,585
Other Sources	11,573		13,986,026	-	_			2,722,506
Total Revenues and Other Sources	357,886,588		371,335,152	375,564,374		377,366,233		399,116,091
Expenditures	 331,967,803		358,223,054	369,952,460		404,796,129		413,349,921
Transfers (in) out	 618,753		148,541	316,724		-		
Total Expenditures & Transfers	332,586,556		358,371,595	370,269,184		404,796,129		413,349,921
Excess of Revenues and Other Sources								
Over Expenditures & Transfers	\$ 25,300,032	<u>\$</u>	12,963,557	\$ 5,295,190	\$	(27,429,896)	<u>\$</u>	(14,233,830)

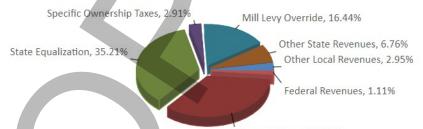


# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J SUMMARY OF GENERAL FUND REVENUES AND EXPENDITURES

# FISCAL YEARS ENDING 2020 - 2027 (CONTINUED FROM PREVIOUS PAGE)

	Projected Actual 6/30/23	Adopted Budget 6/30/24		Projected 6/30/25		Projected 6/30/26	Projected 6/30/27	
Sources of Revenues	 				4			
Local Revenues	\$ 233,152,261	\$ 247,383,917 \$	;	251,394,140	\$	256,728,963 \$	262,706,478	
State Revenues	178,183,490	196,002,595		208,997,077	K	217,585,317	226,137,760	
Federal Revenues	 8,701,421	 4,837,131		3,923,131		3,979,453	4,035,153	
Primary General Fund Revenues	 420,037,172	448,223,643		464,314,348		478,293,733	492,879,391	
Revenue Allocations								
Capital Reserve Fund	(15,575,250)	(8,970,525)		(8,909,000)		(9,254,000)	(9,606,000)	
Risk Management Fund	(4,176,932)	(4,649,880)		(4,850,000)		(4,981,000)	(5,111,000)	
Colorado Preschool Program Fund	 (2,331,173)	-		-			-	
Total Revenue Allocations	(22,083,355)	(13,620,405)		(13,759,000)		(14,235,000)	(14,717,000)	
Total General Fund Revenues	397,953,817	434,603,238		450,555,348		464,058,733	478,162,391	
Other Sources	2,722,506					-	-	
<b>Total Revenues and Other Sources</b>	400,676,323	434,603,238		450,555,348		464,058,733	478,162,391	
Expenditures	401,083,980	450,272,198		466,815,386		479,178,522	492,031,331	
Total Expenditures & Transfers	401,083,980	450,272,198		466,815,386		479,178,522	492,031,331	
Excess of Revenues and Other Sources Over Expenditures & Transfers	\$ (407,657)	\$ (15,668,960) \$		(16,260,038)	\$	(15,119,789) \$	(13,868,940)	

# GENERAL FUND REVENUE SOURCES FISCAL YEAR ENDING 2024



Property Taxes, 34.62%

Summary of General Fund Revenue (Excluding Other Sources)	Adopted Budget 2024	%
Property Taxes	\$ 150,454,664	34.62 %
State Equalization		
(net of direct allocations to other funds)	153,011,887	35.21
Specific Ownership Taxes	12,667,282	2.91
Mill Levy Override	71,454,080	16.44
Other State Revenues	29,370,303	6.76
Other Local Revenues	12,807,891	. 2.95
Federal Revenues	4,837,131	1.11
Total	\$ 434,603,238	100.00 %

Amended

Adopted



# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

# **GENERAL FUND**

# SUMMARY OF REVENUES BY SOURCE AND EXPENDITURES BY ACTIVITY FISCAL YEARS ENDING 2020 - 2027 (CONTINUED ON NEXT PAGE)

		Actual		Actual		Actual	4	Budget	Budget
	_	6/30/20	_	6/30/21	.4	6/30/22	_	6/30/23	6/30/23
Revenues					7				
Local Revenues	\$	193,374,322	\$	184,653,657	\$		\$	191,629,884 \$	231,748,820
State Revenues		170,887,843		149,735,149		185,697,964		194,575,454	178,283,266
Federal Revenues		5,489,945		35,993,311		19,638,725		4,941,242	8,444,854
Revenue Allocations					V				
Capital Reserve Fund		(5,982,541)		(7,091,399)		(13,426,042)		(7,589,145)	(15,575,250)
Risk Management Fund		(3,739,370)		(4,439,370)		(4,745,743)		(4,176,932)	(4,176,932)
Colorado Preschool Program Fund	_	(2,155,184)	_	(1,502,222)	<u></u>	(1,900,650)	$\vdash$	(2,014,270)	(2,331,173)
Total Revenues	_	357,875,015	_	357,349,126	_	375,564,374	$\vdash$	377,366,233	396,393,585
Other Sources	_	11,573	_	13,986,026	_	-	_	<del></del>	2,722,506
Total Revenues and Other Sources	_	357,886,588	_	371,335,152		375,564,374	_	377,366,233	399,116,091
Expenditures					1				
Instruction									
Direct Instruction									
Preschool		6,246,683		5,297,584	h	6,321,994		8,478,301	8,200,765
Elementary School		57,229,958		48,851,999	N	57,629,111		66,205,708	68,006,773
Middle School		27,955,239		24,630,833		28,695,595		31,631,120	32,317,196
High School		38,372,943		35,125,082		42,775,280		46,432,213	46,588,994
Other Regular Education		20,077,351		33,088,985		24,129,769		31,691,232	32,207,165
Special Programs	_	25,163,064	_	26,504,051		27,508,301		30,243,213	29,502,693
Subtotal-Direct Instruction		175,045,238		173,498,534		187,060,050	_	214,681,787	216,823,586
Indirect Instruction	7								
Pupil Support Services		21,591,868		21,828,378		23,373,056		25,462,238	26,190,141
Instructional Staff Services		12,650,952		12,065,944		11,865,493		16,801,224	20,343,385
School Administration	_	23,732,785	_	23,987,968		25,845,283	_	28,185,407	28,355,654
Subtotal-Indirect Instruction	4	57,975,605	_	57,882,290		61,083,832		70,448,869	74,889,180
Total Instruction		233,020,843	_	231,380,824		248,143,882		285,130,656	291,712,766
Other Expenditures									
General Administration		3,209,687		2,646,986		3,190,029		3,700,153	3,627,701
Fiscal Services		3,854,779		3,836,567		4,285,162		5,547,562	5,437,990
Operations/Maintenance/Custodial		27,066,316		27,669,387		31,473,577		31,333,228	29,844,792
Pupil Transportation		9,692,333		7,655,731		10,868,268		13,014,498	12,505,347
Central Services		16,068,158		16,210,807		17,436,552		21,167,408	22,009,105
Other Uses		8,259,709		36,086,110		19,617,735		7,368,002	9,736,013
Charter Schools	-	30,795,978	_	32,736,642	-	34,937,255	_	37,534,622	38,476,207
Total Other Expenditures	/—	98,946,960	_	126,842,230		121,808,578	_	119,665,473	121,637,155
Total Expenditures	_	331,967,803	_	358,223,054		369,952,460	_	404,796,129	413,349,921
Revenues Less Expenditures	_	25,918,785	_	13,112,098	-	5,611,914	_	(27,429,896)	(14,233,830)
Transfers in (out)	_	(618,753)	_	(148,541)	<u> </u>	(316,724)	_	(27,420,000)	- (4.4.222.020)
Net Change in Fund Balance	_	25,300,032	_	12,963,557		5,295,190	_	(27,429,896)	(14,233,830)
Fund Balance, Beginning		116,333,865		141,633,897		154,597,454		152,570,961	159,892,644
Fund Balance, Ending	_	141,633,897	_	154,597,454	-	159,892,644	_	125,141,065	145,658,814
Nonspendable - deposits, prepaids	_	1,552,573	_	1,818,922		2,214,462	_	1,818,922	2,214,462
Restricted for TABOR		11,166,827		11,729,475		12,307,424		12,437,000	12,846,000
Restricted for Federal Contract		3,123,057		2,864,899		2,637,213		2,055,475	1,969,929
Committed for Contigencies		7,444,552	••••	7,819,650		8,204,949		8,292,000	8,564,000
Committed for BOE Allocations		7,960,293		15,458,380		12,649,077		12,660,077	20,741,968
Assigned for Subsequent Year Expenditures		19,534,701		29,231,962		34,458,152		32,500,000	30,000,000
Assigned for Mill Levy Override		48,541,880		52,406,499		53,169,720		51,656,816	60,209,990
Unassigned Fund Balance	\$	42,310,014	\$	33,267,667	\$		\$	3,720,775 \$	9,112,465
	_		=		=		=		



# **GENERAL FUND**

### SUMMARY OF REVENUES BY SOURCE AND EXPENDITURES BY ACTIVITY

# FISCAL YEARS ENDING 2020 - 2027 (CONTINUED FROM PREVIOUS PAGE)

·		ojected Actual /30/23	Adopted Budget 6/30/24	_	Projected 6/30/25	4	Projected 6/30/26		Projected 6/30/27
Revenues						4			
Local Revenues	\$ 2	33,152,261 \$	247,383,917	\$	251,394,140	\$	256,728,963	\$	262,706,478
State Revenues	1	78,183,490	196,002,595		208,997,077		217,585,317		226,137,760
Federal Revenues		8,701,421	4,837,131		3,923,131		3,979,453		4,035,153
Revenue Allocations									
Capital Reserve Fund	(:	15,575,250)	(8,970,525)		(8,909,000)		(9,254,000)		(9,606,000)
Risk Management Fund		(4,176,932)	(4,649,880)		(4,850,000)		(4,981,000)		(5,111,000)
Colorado Preschool Program Fund		(2,331,173)	-	_			-	_	-
Total Revenues	39	97,953,817	434,603,238	4	450,555,348		464,058,733		478,162,391
Other Sources		2,722,506	-		<u> </u>			_	
<b>Total Revenues and Other Sources</b>	40	00,676,323	434,603,238		450,555,348	Z	464,058,733		478,162,391
Expenditures									
Instruction									
Direct Instruction									
Preschool		7,722,548	9,675,453		10,063,201		10,349,974		10,625,136
Elementary School	(	56,346,411	71,909,465	Т	74,862,493		76,986,301		78,966,064
Middle School		32,561,666	34,424,223		35,831,296		36,841,763		37,781,409
High School	,	46,273,874	52,004,030		53,973,677		55,467,938		56,859,517
Other Regular Education		26,645,492	34,408,161		35,215,575		35,860,846		36,480,946
Special Programs		29,130,870	34,183,233		35,585,946		36,625,754		37,622,024
Subtotal-Direct Instruction	20	08,680,861	236,604,565	_	245,532,188		252,132,576	_	258,335,096
Indirect Instruction									
Pupil Support Services		26,145,225	30,065,587		31,339,599		32,267,364		33,151,440
Instructional Staff Services		17,427,732	18,610,636		19,286,189		19,773,903		20,252,349
School Administration		27,816,584	30,840,289	_	32,178,512		33,150,733	_	34,114,096
Subtotal-Indirect Instruction		71,389,541	79,516,512	_	82,804,300		85,192,000	_	87,517,885
Total Instruction	2	30,070,402	316,121,077	_	328,336,488		337,324,576	_	345,852,981
Other Expenditures									
General Administration		2,860,521	4,197,715		4,297,788		4,374,435		4,450,409
Fiscal Services		4,630,622	6,627,941		6,882,853		7,070,691		7,257,710
Operations/Maintenance/Custodial		33,046,246	35,355,015		37,122,920		38,609,010		40,147,206
Pupil Transportation		12,283,880	15,084,751		15,803,180		16,375,797		16,959,394
Central Services		20,354,286	23,999,071		24,641,989		24,260,299		24,754,904
Other Uses		9,329,679	6,687,644		5,691,045		5,694,112		5,697,209
Charter Schools	_	38,508,344	42,198,984	_	44,039,123	_	45,469,602	_	46,911,518
Total Other Expenditures		21,013,578	134,151,121	_	138,478,898	_	141,853,946	_	146,178,350
Total Expenditures	40	01,083,980	450,272,198	_	466,815,386	_	479,178,522	_	492,031,331
Revenues Less Expenditures	_	(407,657)	(15,668,960)	_	(16,260,038)	_	(15,119,789)	_	(13,868,940)
Transfers in (out)	_	<del>_</del>	<del>_</del>	_	<del>-</del>	_	<del>-</del>	_	<del>-</del>
Net Change in Fund Balance		(407,657)	(15,668,960)	_	(16,260,038)	_	(15,119,789)	_	(13,868,940)
Fund Balance, Beginning	1	59,892,644	159,484,987	_	143,816,027		127,555,989	_	112,436,200
Fund Balance, Ending	1	59,484,987	143,816,027	_	127,555,989		112,436,200	_	98,567,260
Nonspendable - deposits, prepaids		2,214,462	2,214,462		2,214,462		2,214,462		2,214,462
Restricted for TABOR	:	10,878,000	13,763,000		12,684,000		13,012,000		13,354,000
Restricted for Federal Contract		1,791,928	692,313		700,000		700,000		700,000
Committed for Contigencies		7,252,000	9,176,000		8,456,000		8,675,000		8,903,000
Committed for BOE Allocations		20,741,968	14,600,000		14,000,000		12,000,000		12,000,000
Assigned for Subsequent Year Expenditures		16,000,000	20,000,000		14,000,000		15,000,000		10,000,000
Assigned for Mill Levy Override		56,884,990 63,734,630	57,180,610	<del>-</del>	55,760,714	<del>_</del>	53,869,615	<del>-</del>	50,654,614
Unassigned Fund Balance	<b>\$</b>	<del>\$3,721,639</del> \$	26,189,642	<u>\$</u>	19,740,813	\$ 	6,965,123	<u>\$</u>	741,184

Adopted



# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

# **GENERAL FUND**

# SUMMARY OF REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FISCAL YEARS ENDING 2020 - 2027 (CONTINUED ON NEXT PAGE)

				Adopted	Amended
	Actual	Actual	Actual	Budget	Budget
	6/30/20	6/30/21	6/30/22	6/30/23	6/30/23
Revenues					
Local Revenues					
Property Taxes	\$ 110,181,143 \$	104,176,013			135,077,137
Specific Ownership Taxes	14,981,378	10,022,994	12,504,664	10,768,019	12,495,807
Mill Levy Override	56,829,800	55,800,190	55,650,534	55,963,243	67,454,080
Investment Income	1,809,012	159,390	320,182	300,000	3,500,000
Charges for Services	3,499,598	2,692,309	4,134,187	4,243,900	4,586,850
Other Local Sources	6,073,391	11,802,761	10,493,987	5,092,230	8,634,946
Total Local Revenues	193,374,322	184,653,657	190,300,120	191,629,884	231,748,820
State Revenues					
State Equalization	149,676,569	135,022,653	162,873,663	172,282,156	154,374,973
Special Education	7,972,578	8,104,333	8,602,888	11,256,207	11,268,437
Career and Technical Education	875,027	808,871	875,534	875,477	1,250,000
Transportation	2,160,617	2,181,463	2,094,139	2,081,965	2,177,233
Gifted and Talented	308,571	314,317	318,020	318,020	318,240
English Language Proficiency Act	1,655,609	1,662,775	813,348	813,348	864,659
Preschool Revenue		-	-	-	-
BEST Grant	1,722,592	222,778	913,049	750,000	750,000
State On-Behalf Payment to PERA	4,635,183	1 417 050	4,737,371	4,700,000	4,700,000
Other State Revenues	1,881,097	1,417,959	4,469,952	1,498,281	2,579,724
Total State Revenues	170,887,843	149,735,149	185,697,964	194,575,454	178,283,266
Federal Revenues					
Other Federal Revenues	249,660	281,754	502,217	130,500	651,500
Build America Bond Rebates	1,435,058	1,435,631	1,435,631	1,435,631	1,435,631
Medicaid	2,141,149	2,015,786	2,303,553	2,000,000	2,000,000
Federal COVID Relief	1,664,078	32,260,140	15,397,324	1,375,111	4,357,723
Total Federal Revenues	5,489,945	35,993,311	19,638,725	4,941,242	8,444,854
Revenue Allocations					
Capital Reserve Fund	(5,982,541)	(7,091,399)	(13,426,042)	(7,589,145)	(15,575,250)
Risk Management Fund	(3,739,370)	(4,439,370)	(4,745,743)	(4,176,932)	(4,176,932)
Colorado Preschool Program Fund	(2,155,184)	(1,502,222)	(1,900,650)	(2,014,270)	(2,331,173)
Total Revenue Allocations	(11,877,095)	(13,032,991)	(20,072,435)	(13,780,347)	(22,083,355)
Total Revenues	357,875,015	357,349,126	375,564,374	377,366,233	396,393,585
Other Sources					
Other Sources	11,573	13,986,026		-	2,722,506
Total Revenues and Other Sources	357,886,588	371,335,152	375,564,374	377,366,233	399,116,091
Expenditures					
Salaries	188,032,703	193,524,470	207,004,975	229,925,614	231,383,986
Benefits	68,299,422	66,408,240	73,713,012	81,568,795	80,576,550
Purchased Services	16,090,009	17,989,791	19,614,762	16,291,689	16,840,218
Supplies and Materials	20,418,404	23,192,006	22,650,772	30,806,593	34,413,940
Capital Outlay	3,399,671	15,292,113	3,255,219	1,079,080	3,941,586
Other	4,931,616	9,079,792	8,776,465	7,589,736	7,717,434
Charter Schools	30,795,978	32,736,642	34,937,255	37,534,622	38,476,207
Total Expenditures	331,967,803	358,223,054	369,952,460	404,796,129	413,349,921
Revenues Less Expenditures	25,918,785	13,112,098	5,611,914	(27,429,896)	(14,233,830)
Transfers in (out)	(618,753)	(148,541)	(316,724)	<u> </u>	-
Net Change in Fund Balance	25,300,032	12,963,557	5,295,190	(27,429,896)	(14,233,830)
Fund Balance, Beginning	116,333,865	141,633,897	154,597,454	152,570,961	159,892,644
Fund Balance, Ending	141,633,897	154,597,454	159,892,644	125,141,065	145,658,814
Nonspendable - deposits, prepaids	1,552,573	1,818,922	2,214,462	1,818,922	2,214,462
Restricted for TABOR	11,166,827	11,729,475	12,307,424	12,437,000	12,846,000
Restricted for Federal Contract	3,123,057	2,864,899	2,637,213	2,055,475	1,969,929
Committed for Contigencies	7,444,552	7,819,650	8,204,949	8,292,000	8,564,000
Committed for BOE Allocations	7,960,293	15,458,380	12,649,077	12,660,077	20,741,968
Assigned for Subsequent Year Expenditures	19,534,701	29,231,962	34,458,152	32,500,000	30,000,000
Assigned for Mill Levy Override	48,541,880	52,406,499	53,169,720	51,656,816	60,209,990
Unassigned	42,310,014	33,267,667	34,251,647	3,720,775	9,112,465
Fund Balance, Ending	\$ 141,633,897 \$	154,597,454	\$ 159,892,644 \$	125,141,065 \$	145,658,814



# **GENERAL FUND**

## SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT FISCAL YEARS ENDING 2020 - 2027 (CONTINUED FROM PREVIOUS PAGE)

Revenues	7
Local Revenues	
Property Taxes \$ 135,077,137 \$ 150,454,664 \$ 153,112,613 \$ 156,936,613 \$	160,855,613
Specific Ownership Taxes         12,495,807         12,667,282         12,793,955         12,921,895           Mill Levy Override         67,454,080         71,454,080         73,241,000         75,072,000	13,051,114 76,949,000
Mill Levy Override         67,454,080         71,454,080         73,241,000         75,072,000           Investment Income         4,900,000         3,500,000         3,000,000         2,500,000	2,500,000
Charges for Services 4,476,375 1,440,000 1,447,830 1,458,333	1,468,918
Other Local Sources 8,748,862 7,867,891 7,798,742 7,840,122	7,881,833
Total Local Revenues 233,152,261 247,383,917 251,394,140 256,728,963	262,706,478
State Revenues	202)700) 170
State Equalization 154,374,973 166,632,292 178,731,000 186,733,000	194,705,000
Special Education 11,268,437 12,268,437 12,795,980 13,141,471	13,483,149
Career and Technical Education 1,339,383 1,250,000 1,250,000 1,250,000	1,250,000
Transportation 2,177,233 2,177,233 2,271,000 2,332,000	2,393,000
Gifted and Talented 318,240 318,240 331,924 340,886	349,749
English Language Proficiency Act         864,659         864,659         901,839         926,189	950,270
Preschool Revenue - 5,200,000 5,423,600 5,570,037	5,714,858
BEST Grant 535,531	-
State On-Behalf Payment to PERA 4,700,000 4,700,000 4,700,000 4,700,000	4,700,000
Other State Revenues 2,605,034 2,591,734 2,591,734 2,591,734	2,591,734
Total State Revenues 178,183,490 196,002,595 208,997,077 217,585,317	226,137,760
Federal Revenues	
Other Federal Revenues 652,037 401,500 401,500 401,500	401,500
Build America Bond Rebates 1,435,631 1,435,631 1,435,631 1,435,631 1,435,631 2,000,000 2,000,000 2,000,000 2,000,000	1,435,631
Medicaid         2,000,000         2,000,000         2,086,000         2,142,322           Federal COVID Relief         4,613,753         1,000,000         -         -         -	2,198,022
	4.025.152
	4,035,153
Revenue Allocations Capital Reserve Fund (15,575,250) (8,970,525) (8,909,000) (9,254,000)	(9,606,000)
Capital Reserve Fund (15,575,250) (8,970,525) (8,909,000) (9,254,000)  Risk Management Fund (4,176,932) (4,649,880) (4,850,000) (4,981,000)	(5,111,000)
Colorado Preschool Program Fund (2,331,173)	(3,111,000)
Total Revenue Allocations (22,083,355) (13,620,405) (13,759,000) (14,235,000)	(14,717,000)
Total Revenues 397,953,817 434,603,238 450,555,348 464,058,733	478,162,391
Other Sources	478,102,331
Other Sources 2,722,506	_
Total Revenues and Other Sources 400,676,323 434,603,238 450,555,348 464,058,733	478,162,391
10tal nevenues and other sources 400,010,025 434,003,230 430,333,340 400,030,733	470,102,331
Expenditures	
Salaries 224,262,381 258,653,046 268,081,913 274,774,117	280,971,230
Benefits 79,752,979 88,866,759 93,232,534 97,220,107	101,235,973
Purchased Services 18,627,633 17,545,710 17,918,981 18,196,388	18,471,977
Supplies and Materials         28,364,388         33,324,326         34,056,983         34,883,016	35,775,917
Capital Outlay 4,223,173 2,225,580 2,016,134 1,149,595	1,162,908
Other 7,345,082 7,457,793 7,469,718 7,485,697	7,501,808
Charter Schools 38,508,344 42,198,984 44,039,123 45,469,602	46,911,518
Total Expenditures 401,083,980 450,272,198 466,815,386 479,178,522	492,031,331
Revenues Less Expenditures (407,657) (15,668,960) (16,260,038) (15,119,789)	(13,868,940)
Transfers in (out)	-
Net Change in Fund Balance (407,657) (15,668,960) (16,260,038) (15,119,789)	(13,868,940)
Fund Balance, Beginning 159,892,644 159,484,987 143,816,027 127,555,989	112,436,200
Fund Balance, Ending 159,484,987 143,816,027 127,555,989 112,436,200	98,567,260
Nonspendable - deposits, prepaids 2,214,462 2,214,462 2,214,462 2,214,462	2,214,462
Restricted for TABOR 10,878,000 13,763,000 12,684,000 13,012,000	13,354,000
Restricted for Federal Contract 1,791,928 692,313 700,000 700,000	700,000
Committed for Contigencies 7,252,000 9,176,000 8,456,000 8,675,000	8,903,000
Committed for BOE Allocations 20,741,968 14,600,000 14,000,000 12,000,000	12,000,000
Assigned for Subsequent Year Expenditures 16,000,000 20,000,000 14,000,000 15,000,000	10,000,000
Assigned for Mill Levy Override 56,884,990 57,180,610 55,760,714 53,869,615	50,654,614
Unassigned 43,721,639 26,189,642 19,740,813 6,965,123	741,184
Fund Balance, Ending \$ 159,484,987 \$ 143,816,027 \$ 127,555,989 \$ 112,436,200 \$	98,567,260



# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J SCHEDULE OF GENERAL FUND REVENUES FROM LOCAL, STATE, AND FEDERAL SOURCES FISCAL YEARS ENDING 2020 - 2027 (CONTINUED ON NEXT PAGE)

	Actual	Actual	Actual	Adopted Budget	Amended Budget
Local Bosonses	6/30/20	6/30/21	6/30/22	6/30/23	6/30/23
Local Revenues Taxes					
Property Taxes	\$ 110,181,143 \$	104,176,013	\$ 107,196,566 \$	115,262,492 \$	135,077,137
Specific Ownership Taxes	14,981,378	10,022,994	12,504,664	10,768,019	12,495,807
Mill Levy Override	56,829,800	55,800,190	55,650,534	55,963,243	67,454,080
Total Taxes	181,992,321	169,999,197	175,351,764	181,993,754	215,027,024
Other Local Investment Income	1,809,012	159,390	320,182	300,000	3,500,000
Charges for Services	3,499,598	2,692,309	4,134,187	4,243,900	4,586,850
Rental of Facilites	198,928	198,325	214,147	250,000	100,000
Indirect Cost Revenues	827,970	3,283,985	3,099,786	911,519	1,362,000
Services to Charter Schools	950,593	1,417,699	1,421,799	1,416,000	1,461,000
Other Local Revenues	4,095,900	6,902,752	5,758,255	2,514,711	5,711,946
Total Other Local	11,382,001	14,654,460	14,948,356	9,636,130	16,721,796
Total Local Revenues	193,374,322	184,653,657	190,300,120	191,629,884	231,748,820
Percent Change		(4.51)%	3.06 %	0.70 %	21.78 %
Charles Developmen					
State Revenues	149,676,569	125 022 652	162,873,663	172 202 156	154,374,973
State Equalization Special Education	7,972,578	135,022,653 8,104,333	8,602,888	172,282,156 11,256,207	11,268,437
Career and Technical Education	875,027	808,871	875,534	875,477	1,250,000
Transportation	2,160,617	2,181,463	2,094,139	2,081,965	2,177,233
Gifted and Talented	308,571	314,317	318,020	318,020	318,240
English Language Proficiency Act	1,655,609	1,662,775	813,348	813,348	864,659
Preschool Revenue	-	-	-	-	-
BEST Grant	1,722,592	222,778	913,049	750,000	750,000
State On-Behalf Payment to PERA	4,635,183	-	4,737,371	4,700,000	4,700,000
Other State Revenues	1,881,097	1,417,959	4,469,952	1,498,281	2,579,724
Total State Revenues	170,887,843	149,735,149	185,697,964	194,575,454	178,283,266
Percent Change		(12.38)%	24.02 %	4.78 %	(3.99)%
Federal Revenues					
Other Federal Revenues	249,660	281,754	502,217	130,500	651,500
Build America Bond Rebates	1,435,058	1,435,631	1,435,631	1,435,631	1,435,631
Medicaid	2,141,149	2,015,786	2,303,553	2,000,000	2,000,000
Federal COVID Relief	1,664,078	32,260,140	15,397,324	1,375,111	4,357,723
Total Federal Revenues	5,489,945	35,993,311	19,638,725	4,941,242	8,444,854
Percent Change Total Percentes Percent Allegations	369,752,110	555.62 % <b>370,382,117</b>	(45.44)%	(74.84)% <b>391,146,580</b>	(57.00)%
Total Revenues Before Allocations Percent Change	369,752,110	0.17 %	395,636,809 6.82 %	(1.13)%	<b>418,476,940</b> 5.77 %
, and the second		0.17 ,0	0.02 /	(2.25)//	5, 75
Revenue Allocations					
Capital Reserve Fund	(5,982,541)	(7,091,399)	(13,426,042)	(7,589,145)	(15,575,250)
Risk Management Fund	(3,739,370)	(4,439,370)	(4,745,743)	(4,176,932)	(4,176,932)
Colorado Preschool Program Fund	(2,155,184)	(1,502,222)	(1,900,650)	(2,014,270)	(2,331,173)
Total Revenue Allocations	(11,877,095)	(13,032,991)	(20,072,435)	(13,780,347)	(22,083,355)
Total General Fund Revenues	357,875,015	357,349,126	375,564,374	377,366,233	396,393,585
Percent Change	44.5=0	(0.15)%	5.10 %	0.48 %	5.55 %
Other Sources	11,573	13,986,026	<u> </u>	-	2,722,506
Total General Fund Revenues and Other Sources	357,886,588	371,335,152	375,564,374	377,366,233	399,116,091
Percent Change		3.76 %	1.14 %	0.48 %	6.27 %



# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J SCHEDULE OF GENERAL FUND REVENUES FROM LOCAL, STATE, AND FEDERAL SOURCES FISCAL YEARS ENDING 2020 - 2027

(CONTINUED FROM PREVIOUS PAGE)

1	CONTINUED FROM		GE)		
	Projected	Adopted			
	Actual	Budget	Projected	Projected	Projected
	6/30/23	6/30/24	6/30/25	6/30/26	6/30/27
Local Revenues					
Taxes					
Property Taxes	\$ 135,077,137 \$	150,454,664	\$ 153,112,613	\$ 156,936,613	,,-
Specific Ownership Taxes	12,495,807	12,667,282	12,793,955	12,921,895	13,051,114
Mill Levy Override	67,454,080	71,454,080	73,241,000	75,072,000	76,949,000
Total Taxes	215,027,024	234,576,026	239,147,568	244,930,508	250,855,727
Other Local					
Investment Income	4,900,000	3,500,000	3,000,000	2,500,000	2,500,000
Charges for Services	4,476,375	1,440,000	1,447,830	1,458,333	1,468,918
Rental of Facilites	200,000	150,000	150,000	150,000	150,000
Indirect Cost Revenues	1,360,000	950,000	950,000	950,000	950,000
Services to Charter Schools	1,710,525	1,461,000	1,461,000	1,461,000	1,461,000
Other Local Revenues	5,478,337	5,306,891	5,237,742	5,279,122	5,320,833
Total Other Local	18,125,237	12,807,891		<u> </u>	-
Total Local Revenues	233,152,261	247,383,917	251,394,140	256,728,963	262,706,478
Percent Change	(100.00)%	6.10 %	1.62 %	2.12 %	2.33 %
State Revenues	454 274 072	466 622 202	470 724 000	406 722 000	404 705 000
State Equalization	154,374,973	166,632,292	178,731,000	186,733,000	194,705,000
Special Education	11,268,437	12,268,437	12,795,980	13,141,471	13,483,149
Career and Technical Education	1,339,383	1,250,000	1,250,000	1,250,000	1,250,000
Transportation	2,177,233	2,177,233	2,271,000	2,332,000	2,393,000
Gifted and Talented	318,240	318,240	331,924	340,886	349,749
English Language Proficiency Act Preschool Revenue	864,659	864,659	901,839	926,189	950,270
BEST Grant	535,531	5,200,000	5,423,600	5,570,037	5,714,858
	4,700,000	4 700 000	4 700 000	4 700 000	4 700 000
State On-Behalf Payment to PERA	2,605,034	4,700,000	4,700,000	4,700,000	4,700,000
Other State Revenues		2,591,734	2,591,734	2,591,734	2,591,734
Total State Revenues	178,183,490	196,002,595	208,997,077	217,585,317	226,137,760
Percent Change	(4.05)%	10.00 %	6.63 %	4.11 %	3.93 %
Federal Revenues					
Other Federal Revenues	652,037	401,500	401,500	401,500	401,500
Build America Bond Rebates	1,435,631	1,435,631	1,435,631	1,435,631	1,435,631
Medicaid	2,000,000	2,000,000	2,086,000	2,142,322	2,198,022
Federal COVID Relief	4,613,753	1,000,000	-	-	-
Total Federal Revenues	8,701,421	4,837,131	3,923,131	3,979,453	4,035,153
Percent Change	(55.69)%	(44.41)%	(18.90)%	1.44 %	1.40 %
Total Revenues Before Allocations	420,037,172	448,223,643	464,314,348	478,293,733	492,879,391
Percent Change	6.17 %	6.71 %	3.59 %	3.01 %	3.05 %
r creent change	0.17 70	0.71 70	3.33 70	3.01 /0	3.03 70
Revenue Allocations					
Capital Reserve Fund	(15,575,250)	(8,970,525)	(8,909,000)	(9,254,000)	(9,606,000)
Risk Management Fund	(4,176,932)	(4,649,880)	(4,850,000)	(4,981,000)	(5,111,000)
Colorado Preschool Program Fund	(2,331,173)				
Total Revenue Allocations	(22,083,355)	(13,620,405)	(13,759,000)	(14,235,000)	(14,717,000)
Total General Fund Revenues	397,953,817	434,603,238	450,555,348	464,058,733	478,162,391
Percent Change	5.96 %	9.21 %	3.67 %	3.00 %	3.04 %
Other Sources	2,722,506	-	-	-	-
Total General Fund Revenues and Other Sources	400,676,323	434,603,238	450,555,348	464,058,733	478,162,391
	6.69 %	8.47 %	3.67 %	3.00 %	3.04 %
Percent Change	0.09 %	8.47 %	3.07 %	3.00 %	3.04 %

<sup>\*</sup>FY 23 Adopted, Amended and Projected Actual percentages are in comparison to FY 22.

FY 24 Adopted percentages are in comparison to FY 23 Projected Actuals.



# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J GENERAL FUND ADOPTED BUDGET EXPENDITURES BY ACTIVITY AND OBJECT FISCAL YEAR ENDING JUNE 30, 2024

		Employee	Purchased	Supplies &	Other	Charter		
Item	Salaries	Benefits	Services	Materials	Expenses	Schools	Capital Outlay	Total
Direct Instruction								
Regular Instruction								
Preschool	\$ 6,375,630	\$ 2,329,816	\$ 200,000	\$ 632,427	\$ - \$	-	\$ 137,580	\$ 9,675,453
Elementary School	51,900,748	17,006,755	-	2,993,462	8,500		-	71,909,465
Middle School	24,825,171	8,089,512	-	1,509,540			.,	34,424,223
High School	36,279,511	11,844,234	328,840	3,439,845	11,600	-	100,000	52,004,030
Gifted And Talented	675,288	200,689	2,000	42,000	3,000	- 1	135 000	922,977
Integrated Education General Instructional Media	8,952,641	2,298,712 971,473	1,562,693	4,705,766 126,699	421,358	······	125,000	18,066,170 3,525,778
Activities and Athletics	2,427,606 3,776,256	850,731	270,280	33,298	5,879		_	4,936,444
Other Regular Instruction	2,730,263	3,850,355	-	376,174	-	-	_	6,956,792
Total Regular Instruction	137,943,114	47,442,277	2,363,813	13,859,211	450,337	-	362,580	202,421,332
Special Education General	10 700 040	7 160 424	2 200 075	105.356	270 022			20,662,626
Hearing and Vision	19,709,949 323,970	7,169,434 100,542	2,299,975	105,256	378,022	_	-	29,662,636 424,512
Speech Language	3,113,742	982,343				_	-	4,096,085
Total Special Education	23,147,661	8,252,319	2,299,975	105,256	378,022	-		34,183,233
Total Direct Instruction	161,090,775	55,694,596	4,663,788	13,964,467	828,359	-	362,580	236,604,565
Indirect Instruction								
Pupil Support Services Student Support Services	1,348,783	382,354		39,943	11,000			1,782,080
Attendance and Social Work Services	5,720,322	2,088,331	568,500	23,800	20,000	-	_	8,420,953
Guidance Services	8,064,922	2,616,139	12,631	93,875	14,000	_	_	10,801,567
Health Services	4,185,869	1,477,041	4,900	62,544	4,000	-	-	5,734,354
Psychological Services	2,162,703	709,103	-		-	-	-	2,871,806
Audiology Services	151,208	40,182	-	-	-	-	-	191,390
Other Services	133,168	64,269		66,000		-		263,437
Total Pupil Support Services	21,766,975	7,377,419	586,031	286,162	49,000	-		30,065,587
Instructional Staff Support								
Curriculum Development	6,244,087	1,852,749	1,332,250	1,036,727	34,280	_	_	10,500,093
Instructional Staff Training	365,190	79,247	378,478	50,520	7,850	-	-	881,285
Other Instructional Staff Services	4,181,723	1,240,821	33,150	112,200	293,550	-	-	5,861,444
Educational Media	888,260	288,335	7,000	181,419	2,800	-	-	1,367,814
Total Instructional Staff Support	11,679,260	3,461,152	1,750,878	1,380,866	338,480		-	18,610,636
School Administration								
Office of the Principal	22,380,602	7,193,445	150,850	1,085,652	29,740	-	-	30,840,289
Total Indirect Instruction	55,826,837	18,032,016	2,487,759	2,752,680	417,220		-	79,516,512
Support Services								
General Administration	1 502 670	000 204	1 205 774	255 000	06.160			4 407 745
Board of Education & Executive Administration  Total General Administration	1,593,678 1,593,678	866,204 866,204	1,395,774 1,395,774	255,899 <b>255,899</b>	86,160 <b>86,160</b>	<del>-</del>	<del></del>	4,197,715 <b>4,197,715</b>
Total General Administration	1,333,076	300,204	1,333,774	233,033	30,100			4,137,713
Fiscal Services	2.770.421	022.042	622.002	25.662	F40 F00			4 704 261
Fiscal Services	2,779,421	833,040	623,800	35,600	519,500	-	-	4,791,361
Printing/Purchasing/Warehouse	1,156,717	404,113	222,495	41,140	12,115			1,836,580
Total Fiscal Services	3,936,138	1,237,153	846,295	76,740	531,615	-		6,627,941
Operations and Maintenance								
Administration	214,629	59,338	2,100	181,000	1,000	-	-	458,067
Utilities	-	-	3,544,858	5,799,125	-	-	-	9,343,983
Care and Upkeep of Buildings	13,280,982	4,902,983	1,408,228	1,274,800	71,900	-	98,000	21,036,893
Care and Upkeep of Grounds	1,446,224	485,307	625,500	500,000	500	-	25,000	3,082,531
Other Operations and Maintenance Security Services	195,500	39,055	83,435	412,000	7,000	-	-	736,990
Total Operations and Maintenance	68,147 <b>15,205,482</b>	28,404 <b>5,515,087</b>	150,000	125,000	90.400	-	325,000	696,551
Total Operations and Maintenance	13,203,482	3,313,08/	5,814,121	8,291,925	80,400	-	448,000	35,355,015

(Continued on next page)



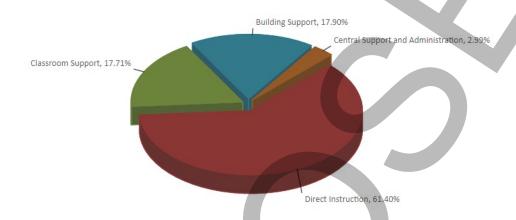
# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J GENERAL FUND ADOPTED BUDGET EXPENDITURES BY ACTIVITY AND OBJECT FISCAL YEAR ENDING JUNE 30, 2024

# (CONTINUED FROM PREVIOUS PAGE)

ltem	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
Transportation	Salaries	belletits	Services	iviateriais	Expenses	SCHOOLS	Capital Outlay	Total
Administration	468,878	152,369	1,500	130,000				752,747
Vehicle Operations	6,684,320	2,462,679	505,000	1,000,000		_		10,651,999
Vehicle Services and Maintenance	1,453,031	471,887	100,500	600,000	2,500			2,627,918
Other Transportation Expenses	750,573	230,514	31,000	40,000	2,300			1,052,087
Total Transportation	9,356,802	3,317,449	638,000	1,770,000	2,500			15,084,751
Total Transportation	3,330,002	3,317,443	030,000	1,770,000	2,300	$\overline{}$		13,004,731
Central Services								
Assessment and Evaluation	915,429	282,769	87,300	67,824	5,500	-	-	1,358,822
Unemployment Insurance	-	-	300,000		-	-	-	300,000
Planning Services	349,353	120,935	8,058	8,000	1,500	-	-	487,846
Communication Services	996,484	292,814	229,730	40,500	12,500	-	-	1,572,028
Human Resources	2,130,975	648,754	294,500	140,200	10,000	-	-	3,224,429
Technology Services	5,929,028	1,878,694	572,632	5,942,591	500	-	1,410,000	15,733,445
Other Support Services	286,065	976,183	60,253	-				1,322,501
Total Central Services	10,607,334	4,200,149	1,552,473	6,199,115	30,000	-	1,410,000	23,999,071
Total Support Services	96,526,271	33,168,058	12,734,422	19,346,359	1,147,895		1,858,000	164,781,005
Other								
Community Services	36,000	4,105	147,500	13,500	10,500		5,000	216,605
Debt Service	30,000	4,103	147,300	15,500	5,471,039	-	3,000	5,471,039
Disaster Relief	1,000,000		_	-	5,471,039	-	-	1,000,000
Total Other	1,036,000	4,105	147,500	13,500	5,481,539		5,000	6,687,644
		.,255	2.11,000	13,000	0, 102,000		5,000	0,007,011
Charter Schools								
Aspen Ridge Academy	-	-			-	7,281,583	-	7,281,583
Carbon Valley Academy	- /	-	-	-	-	3,822,474	-	3,822,474
Firestone Charter Academy	-	-	-	-	-	8,098,348	-	8,098,348
Flagstaff Academy	-	-	-	-	-	9,365,422	-	9,365,422
St. Vrain Community Montessori	-	- /	-	-	-	3,024,444	-	3,024,444
Twin Peak Charter Academy		-	-	-	-	10,606,713	-	10,606,713
Total Charter Schools			-	-	-	42,198,984		42,198,984
Total General Fund Expenditures	\$ 258,653,046	\$ 88,866,759	\$ 17,545,710	\$ 33,324,326	\$ 7,457,793	\$ 42,198,984	\$ 2,225,580	\$ 450,272,198



# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J GENERAL FUND ADOPTED BUDGET EXPENDITURE ANALYSIS BY ACTIVITY FISCAL YEAR ENDING JUNE 30, 2024

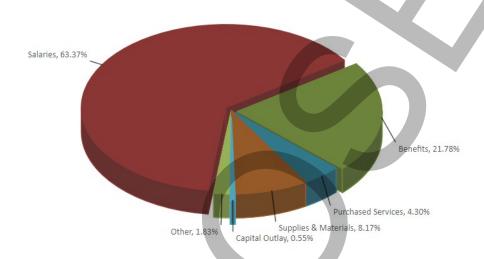


Total Instructional Service 79.11%

	Adopted	
Summary of General Fund Expenses by Activity	Budget June 30, 2024	%
Direct Instruction		
(Inc Guidance, Edu Media & Std Support)	\$ 250,556,026	61.40 %
Classroom Support	72,252,695	17.71
Building Support		
Transportation	15,084,751	
Operations/Maintenance/Custodial	35,355,015	
Printing/Purchasing/Warehouse	1,836,580	
Communication Services	1,572,028	
Technology Services	15,733,445	
Assessment/Planning/Risk Management	3,469,169	
Total Building Support	73,050,988	17.90
Central Support and Administration		
Human Resources	3,224,429	
Finance/Payroll/Budgeting	4,791,361	
Superintendent's Office/General Administration	4,197,715	
Total Central Support and Administration	12,213,505	2.99
Sub-Total	408,073,214	100.00 %
Charter Schools	42,198,984	
Total	\$ 450,272,198	



GENERAL FUND ADOPTED BUDGET EXPENDITURE ANALYSIS BY OBJECT FISCAL YEAR ENDING JUNE 30, 2024



Total Salaries and Benefits 85.15%

Summary of General Fund Expenses by	A	dopted Budget	
Object		une 30, 2024	%
Salaries	\$	258,653,046	63.37 %
Benefits		88,866,759	21.78
Purchased Services		17,545,710	4.30
Supplies & Materials		33,324,326	8.17
Other		7,457,793	1.83
Capital Outlay		2,225,580	0.55
Sub-Total		408,073,214	100.00 %
Charter Schools		42,198,984	_
Total	\$	450,272,198	



# **GENERAL FUND**

# INSTRUCTIONAL MATERIALS AND SUPPLIES FISCAL YEARS ENDING 2022 - 2027 (CONTINUED ON NEXT PAGE)

								Adopted		Amended
		Actual		Actual		Actual		Budget	A	Budget
Description		6/30/20		6/30/21	_	6/30/22	_	6/30/23		6/30/23
Program Codes 0010 - 2099									7	
Repairs and Maintenance	\$	162,155	\$	110,639	\$	108,625	\$	168,500	\$	168,500
Rentals		2,470		7,459		4,106	7	-		-
Printing, Binding and Duplicating		28,637		8,773		8,287		8,300		8,300
Travel, Registration and Entrance		76,811		43,193		158,353		37,133		37,133
Supplies		4,616,673		7,429,847		4,688,295		7,084,086		9,617,796
Books and Periodicals		1,786,035		680,009		1,919,315	\	6,181,908		6,523,322
Equipment		4,646,479		5,782,447		5,530,709		4,891,809		4,891,809
Internal Transportation Charges		71,292		1,190		91,007		160,064		190,064
Other Internal Charges		6,223		7,883		3,874		14,600		14,600
Total Expenditures	\$	11,396,775	\$	14,071,440	\$	12,512,571	\$	18,546,400	\$	21,451,524
			4							
Required Allocation										
Funded Pupil Count (Excluding Charters)		28,265.9		27,641.3	$\overline{}$	27,933.1		27,835.4		28,080.2
Rate per Student	\$	239	\$	229	\$	254	\$	269	\$	271
Current Year Allocation		6,755,550		6,329,858		7,095,007		7,487,723		7,609,734
Carryover from Prior Year		-		-		-		-		-
Total Required Allocation	\$	6,755,550	\$	6,329,858	\$	7,095,007	\$	7,487,723	\$	7,609,734
Carryover to Subsequent Year		-				-	_	-	_	-
,	_		$\overline{}$		-		_		_	



# **GENERAL FUND**

# INSTRUCTIONAL MATERIALS AND SUPPLIES FISCAL YEARS ENDING 2020 - 2027 (CONTINUED FROM PREVIOUS PAGE)

		Projected Actual		lopted udget		Projected		Projected	Projected		
Description		6/30/23	6/	30/24	_	6/30/25		6/30/26	6/30/27		
Program Codes 0010 - 2099							7				
Repairs and Maintenance	\$	93,727	\$	160,500	\$	167,402	\$	171,921	\$ 176,392		
Rentals		33,881		-		-	$\neg$	-	-		
Printing, Binding and Duplicating		9,730		4,500		4,527		4,563	 4,599		
Travel, Registration and Entrance		171,150		37,000		37,222		37,519	37,820		
Supplies		4,571,692		9,637,241		9,649,879		9,666,807	9,683,867		
Books and Periodicals		6,726,124		4,327,226		4,353,190		4,388,011	 4,423,112		
Equipment		3,819,418		5,091,809		163,655		164,359	165,056		
Internal Transportation Charges		138,074		227,087		228,450		230,276	232,118		
Other Internal Charges		8,389		229,250		230,626		232,470	 234,329		
Total Expenditures	\$	15,572,185	\$ 1	19,714,613	\$	14,834,951	\$	14,895,926	\$ 14,957,293		
Required Allocation											
Funded Pupil Count (Excluding Charters)		28,080.2		27,738.7		27,908.0		28,131.0	28,356.0		
Rate per Student	\$	271	\$	299	\$	312	\$	320	\$ 328		
Current Year Allocation		7,609,734		8,293,871		8,707,296		9,001,920	9,300,768		
Carryover from Prior Year		-		-		-		-			
Total Required Allocation	\$	7,609,734	\$	8,293,871	\$	8,707,296	\$	9,001,920	\$ 9,300,768		
Carryover to Subsequent Year	_			·	$\overline{Z}$	-		-	-		



# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J 2008 AND 2012 MILL LEVY OVERRIDE SUMMARY FISCAL YEARS ENDING 2020 - 2027 (CONTINUED ON NEXT PAGE)

							Adopted	7	Amended
	Actual		Actual		Actual		Budget		Budget
Description	 6/30/20	6/30/21		6/30/22			6/30/23		6/30/23
Mill Levy Override Revenues	\$ 56,829,800	\$	55,800,190	\$	55,650,534	\$	55,963,243	\$	67,454,080
Mill Levy Override Expenditures	 					7		7	
Advanced Placement Programs	216,064		143,000		143,000		143,000		143,000
Focus School Allocations	2,343,141		2,400,301		2,481,401		2,645,041		2,645,041
Operations and Maintenance	3,043,500		3,096,000		3,236,000		3,446,000		3,446,000
Preschool Programs	1,486,707		848,781		913,889		1,215,580		1,215,580
Reduce Class Sizes	9,185,000		9,350,000		9,790,000		10,450,000		10,450,000
Safety and Security	 2,200,000		2,220,000		2,268,000		2,340,000		3,659,550
STEM Programming	2,367,500		2,522,604		2,730,604		2,892,604		3,117,200
Teacher/Staff Compensation	14,620,000		14,672,000	4	15,022,000		16,060,000		16,060,000
Technology	11,328,225		11,379,750		12,935,978		13,142,078		13,142,078
Charter School Allocations	 5,227,855		5,303,135		5,366,441		5,674,555		6,535,361
Total Mill Levy Override Expenditures	52,017,992		51,935,571		54,887,313		58,008,858		60,413,810
Change in MLO Fund Balance Assignment	4,811,808		3,864,619		763,221		(2,045,615)		7,040,270
Beginning MLO Fund Balance Assignment	43,730,072		48,541,880		52,406,499		53,702,431		53,169,720
Ending MLO Fund Balance Assignment	\$ 48,541,880	\$	52,406,499	\$	53,169,720	\$	51,656,816	\$	60,209,990



# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J 2008 AND 2012 MILL LEVY OVERRIDE SUMMARY FISCAL YEARS ENDING 2020 - 2027 (CONTINUED FROM PREVIOUS PAGE)

Description	Projected Actual 6/30/23	Adopted Budget 6/30/24		Projected 6/30/25		Projected 6/30/26		Projected 6/30/27
Mill Levy Override Revenues	\$ 67,454,080	\$ 71,454,080	\$	73,241,000	\$	75,072,000	\$	76,949,000
Mill Levy Override Expenditures					7		$\overline{}$	
Advanced Placement Programs	143,000	143,000		143,000		143,000		143,000
Focus School Allocations	2,645,041	2,908,541		3,059,741		3,189,341		3,318,941
Operations and Maintenance	3,446,000	3,796,000		4,041,000		4,251,000		4,461,000
Preschool Programs	1,215,580	1,489,580		1,532,980		1,570,180		1,607,380
Reduce Class Sizes	 10,450,000	 11,550,000		12,320,000		12,980,000		13,640,000
Safety and Security	 3,659,550	 3,918,450		4,099,680		4,255,020		4,410,360
STEM Programming	3,117,200	3,587,200		3,676,200		3,838,200		4,000,200
Teacher/Staff Compensation	19,385,000	21,840,000	4	23,296,000		24,544,000		25,792,000
Technology	13,142,078	14,802,578		15,013,028		14,339,128		14,545,228
Charter School Allocations	 6,535,361	 7,123,111		7,479,267		7,853,230		8,245,892
Total Mill Levy Override Expenditures	63,738,810	71,158,460		74,660,896		76,963,099		80,164,001
Change in MLO Fund Balance Assignment	3,715,270	295,620	Ξ	(1,419,896)		(1,891,099)		(3,215,001)
Beginning MLO Fund Balance Assignment	53,169,720	56,884,990		57,180,610		55,760,714		53,869,615
Ending MLO Fund Balance Assignment	\$ 56,884,990	\$ 57,180,610	\$	55,760,714	\$	53,869,615	\$	50,654,614



## **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

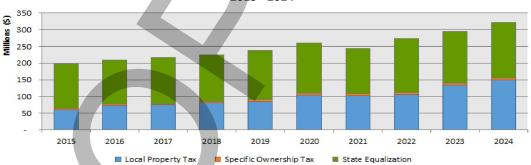
# GENERAL FUND

# SUMMARY OF TOTAL PROGRAM FUNDING PER CDE\* FISCAL YEARS ENDING 2015 - 2024

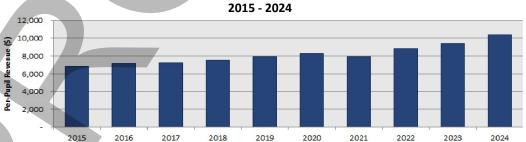
Local Property Tax
Specific Ownership Tax
State Equalization
<b>Total Program</b>
Funding
Funded Pupil Count
Per Pupil Revenue

_	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
\$	59,712,081	\$ 72,693,957	\$ 74,653,111	\$ 80,732,969	\$ 85,984,071	\$104,386,600	\$102,407,932	\$106,894,459	\$133,836,105	\$149,213,787
	3,882,507	3,887,950	3,756,272	4,488,357	5,189,596	5,296,836	6,876,301	4,502,931	5,715,807	5,887,282
	133,605,666	133,240,934	138,009,845	139,771,356	147,820,482	149,773,717	135,022,653	162,624,245	154,374,973	166,632,292
_										
	197,200,254	209,822,841	216,419,228	224,992,682	238,994,149	259,457,153	244,306,886	274,021,635	293,926,885	321,733,361
	28,740.5	29,373.5	29,821.6	30,032.3	30,188.5	31,300.8	30,736.7	31,069.2	31,269.2	30,990.7
\$	6,861.41	\$ 7,143.27	\$ 7,257.13	\$ 7,491.69	\$ 7,916.73	\$ 8,289.16	\$ 7,948.37	\$ 8,819.72	\$ 9,399.89	\$ 10,381.61

# ST. VRAIN VALLEY SCHOOLS TOTAL PROGRAM FUNDING 2015 - 2024



# ST. VRAIN VALLEY SCHOOLS TOTAL PROGRAM PER-PUPIL REVENUE



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



# **CHARTER SCHOOL ALLOCATIONS**

The District must account for 100% of the District's per pupil revenue (PPR), multiplied by the funded pupil count (FPC) of the charter schools. The PPR for FY24 is \$10,381.61. 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 FY24 is 3,252.0, an increase of 63.0 compared to FY23, resulting in a total budgeted charter school allocation of \$42,198,984 as follows:

# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J GENERAL FUND ADOPTED BUDGET SUMMARY OF CHARTER SCHOOL ALLOCATIONS FISCAL YEAR ENDING JUNE 30, 2024

Charter Schools Allocation	spen Ridge reparatory School		arbon Valley Academy	4	Firestone Charter Academy		Flagstaff Academy		St. Vrain Community Montessori School		Twin Peaks Charter Academy	_	Total
Funded Pupil Count	563.0	_	294.0		624.0	_	721.0	_	233.0	_	817.0	_	3,252.0
Total Program Allocation	\$ 5,844,846	\$	3,052,193	\$	6,478,125	\$	7,485,141	\$	2,418,915	\$	8,481,775	\$	33,760,995
Mill Levy Override Allocation	1,233,183		643,971		1,366,796		1,579,264		510,358		1,789,539		7,123,111
Read Act Allocation	15,196		14,672		21,484		21,484		9,956		23,056		105,848
Gifted and Talented Allocation	5,781		3,019		6,408		7,404		2,393		8,390		33,395
Additional At-Risk Allocation	624		1,524		1,621		1,732		346		4,074		9,921
Capital Construction Allocation	181,953	4	75,784		223,914		270,397		82,476		299,879		1,134,403
Transporation Categorical Allocation	-		31,311		-		-		-		-		31,311
Total	\$ 7,281,583	\$	3,822,474	\$	8,098,348	\$	9,365,422	\$	3,024,444	\$	10,606,713	\$	42,198,984





## **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, 2024.



# RISK MANAGEMENT FUND FISCAL YEARS ENDING 2020 - 2027 (CONTINUED ON NEXT PAGE)

						Adopted		1	Amended
		Actual		Actual	Actual		Budget		Budget
		6/30/20		6/30/21	 6/30/22	4	6/30/23		6/30/23
Revenues						9			
Local Revenues								,	
Investment Income	\$	113,442	\$	9,196	\$ 14,539	\$	15,000	\$	145,000
Other Local Sources		25,040		9,766	 38,846		25,000		25,000
Total Local Revenues		138,482		18,962	53,385		40,000		170,000
State Revenues							*		
State Equalization		3,739,370		4,439,370	4,745,743		4,176,932		4,176,932
Total Revenues		3,877,852		4,458,332	4,799,128		4,216,932		4,346,932
Expenditures									
Salaries		309,096	4	298,385	326,736		354,547		357,037
Benefits		92,427		88,705	93,937		98,580		98,894
Purchased Services		2,655,395		2,847,733	3,018,200		3,923,985		3,923,985
Supplies and Materials		177,830		58,357	125,032		230,000		250,000
Claims Paid		974,388		559,101	887,677		1,500,000		1,500,000
Other		13,848		3,381	6,515		74,700		74,700
Total Expenditures		4,222,984		3,855,662	4,458,097		6,181,812		6,204,616
Transfers in (out)	_	-		-	(1,363)		-		-
Excess of Revenues Over									
(Under) Expenditures		(345,132)		602,670	 339,668	_	(1,964,880)		(1,857,684)
Fund Balance, Beginning		7,114,340		6,769,208	7,371,878		8,085,309		7,711,546
Fund Balance, Ending	\$	6,769,208	\$	7,371,878	\$ 7,711,546	\$	6,120,429	\$	5,853,862



# RISK MANAGMENT FUND FISCAL YEARS ENDING 2020 - 2027 (CONTINUED FROM PREVIOUS PAGE)

		Projected Actual 6/30/23	Budg	Adopted Budget 6/30/24		Projected 6/30/25		Projected 6/30/26		Projected 6/30/27	
Revenues							7		7		
Local Revenues											
Investment Income	\$	255,000	\$ 20	00,000	\$	200,000	\$	200,000	\$	200,000	
Other Local Sources	_	25,519		25,000		25,000		25,000		25,000	
Total Local Revenues		280,519	22	25,000		225,000		225,000		225,000	
State Revenues				7						_	
State Equalization		4,176,932		49,880		4,850,000		4,981,000		5,111,000	
Total Revenues		4,457,451	4,87	74,880		5,075,000		5,206,000	_	5,336,000	
Expenditures											
Salaries		356,805	38	87,602		404,140		414,984		425,710	
Benefits		100,923	10	05,283		110,089		114,160		118,172	
Purchased Services		3,818,362	4,49	92,450		4,292,450		4,192,450		4,092,450	
Supplies and Materials		223,500	24	49,000		249,000		249,000		249,000	
Claims Paid		700,000	1,50	00,000		1,400,000		1,400,000		1,400,000	
Other	_	55,360		79,600		80,077		80,717		81,363	
Total Expenditures		5,254,950	6,83	13,935		6,535,756		6,451,311		6,366,695	
Transfers in (out)		(20,925)	-		$\mathbb{Z}$			-			
Excess of Revenues Over											
(Under) Expenditures		(818,424)	(1,9	39,055)	_	(1,460,756)		(1,245,311)		(1,030,695)	
Fund Balance, Beginning		7,711,546	6,89	93,122		4,954,067		3,493,311		2,248,000	
Fund Balance, Ending	\$	6,893,122	\$ 4,9	54,067	\$	3,493,311	\$	2,248,000	\$	1,217,305	



#### **FUND 19 - COLORADO PRESCHOOL PROGRAM FUND**

The Colorado Preschool Program (CPP) Fund was used to account for revenue allocations from the General Fund used for the Colorado Preschool Program which was a state funded program for preschool children the year before kindergarten. Children who qualified for the Colorado Preschool Program may have had a variety of at-risk factors. Funding for the program used a calculated amount called per pupil operating revenue (PPOR), which was 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 was certified in the October Count resulted in the total amount available to the CPP fund.

With the upcoming implementation of Universal Preschool in Colorado for the 2023-24 school year, the CPP program will be closing down. Any balances remaining in St. Vrain's CPP fund are anticipated to be spent by the end of FY24.

# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J COLORADO PRESCHOOL PROGRAM FUND FISCAL YEARS ENDING 2020 - 2027 (CONTINUED ON NEXT PAGE)

	Actual 6/30/20	Actual 6/30/21	Actual 6/30/22	Adopted Budget 6/30/23	Amended Budget 6/30/23
Revenues					
Local Revenues					
Investment Income	\$ 12,455	\$ 665	\$ 863	\$ 900	\$ 6,200
State Revenues					
State Equalization	2,155,184	1,502,222	1,900,650	2,014,270	2,331,173
Other State Revenues	5,673		-	-	-
Total State Revenues	2,160,857	1,502,222	1,900,650	2,014,270	2,331,173
Revenue Allocations					
Capital Reserve Fund	(98,280	<u>)</u> (67,284)	(85,769)	(91,803)	(106,144)
Total Revenues	2,075,032	1,435,603	1,815,744	1,923,367	2,231,229
Expenditures					
Salaries	209,914	213,731	225,289	244,180	250,119
Benefits	65,352	67,269	72,750	83,149	87,368
Purchased Services	1,366,026	1,101,949	1,228,241	1,372,250	1,586,855
Supplies and Materials	100,688	69,040	132,072	112,500	147,500
Capital Outlay	550,000	) -	-	100,000	700,000
Other	23,730	17,648	25,735	20,750	29,500
Total Expenditures	2,315,709	1,469,637	1,684,087	1,932,829	2,801,342
Excess of Revenues Over	,				
(Under) Expenditures	(240,677	<u>7)</u> (34,034)	131,657	(9,462)	(570,113)
	005 ===				
Fund Balance, Beginning	800,737		526,026	929,165	657,683
Fund Balance, Ending	\$ 560,060	\$ 526,026	\$ 657,683	\$ 919,703	\$ 87,570



#### COLORADO PRESCHOOL PROGRAM FUND FISCAL YEARS ENDING 2020 - 2027 (CONTINUED FROM PREVIOUS PAGE)

	Projected Actual 6/30/23	Adopted Budget 6/30/24	Projected 6/30/25	Projected 6/30/26	Projected 6/30/27
Revenues					
Local Revenues					
Investment Income	\$ 9,000	\$ -	\$ -	\$ -	\$ -
State Revenues					
State Equalization	2,331,173	-	-	-	-
Other State Revenues		-		-	
Total State Revenues	2,331,173	-	-	-	-
Revenue Allocations					
Capital Reserve Fund	(106,144)	-		-	-
Total Revenues	2,234,029	•	-	-	-
Expenditures					
Salaries	249,229	-	-	-	-
Benefits	86,868	-	-	-	-
Purchased Services	1,580,650	-	-	-	-
Supplies and Materials	146,500	-	-	-	-
Capital Outlay	-	797,965	-	-	-
Other	30,500				
Total Expenditures	2,093,747	797,965			-
Excess of Revenues Over (Under) Expenditures	140,282	(797,965)			<u>-</u>
Fund Balance, Beginning	657,683	797,965	-	-	-
Fund Balance, Ending	\$ 797,965	\$ -	<u> -                                   </u>	<u>\$ -</u>	<u>\$</u> -





#### **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 leadership team 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.

In March of 2020, in response to the COVID pandemic, the Federal Child Nutrition Program began providing full reimbursements for all student meals. The additional funding expired in July of 2022. In November of 2022, Colorado voters passed an initiative to allow for school districts to again provide free meals to all students beginning in fiscal year 2023-2024. The State will reimburse districts for meals based on the federal free reimbursement rate for each meal served, minus the amount that the district receives from the Federal Child Nutrition Programs. Additionally, beginning in fiscal year 2024-2025, additional State funds will be available for funding an increase to wages for frontline food service employees and for a Local Food Program to encourage purchases from local vendors.



#### NUTRITION SERVICES FUND FISCAL YEARS ENDING 2020 - 2027 (CONTINUED ON NEXT PAGE)

	Actual 6/30/20	Actual 6/30/21	Actual 6/30/22	Adopted Budget 6/30/23	Amended Budget 6/30/23
Revenues					
Local Revenues					
Investment Income	\$ 17,952	\$ 710	\$ 869	\$ 1,000	\$ 8,700
Charges for Services	3,467,649	95,341	217,514	5,040,227	2,300,000
Other Local Sources	62,826	71,002	77,528	80,000	50,000
Total Local Revenues	3,548,427	167,053	295,911	5,121,227	2,358,700
State Revenues					
State Match	182,546	84,042	93,673	85,000	270,000
Federal Revenues					
Commodities Entitlement	610,326	542,143	1,037,830	785,000	1,424,183
National School Lunch Program	5,350,854	7,921,468	16,404,510	6,889,363	6,400,000
Total Federal Revenues	5,961,180	8,463,611	17,442,340	7,674,363	7,824,183
Total Revenues	9,692,153	8,714,706	17,831,924	12,880,590	10,452,883
Expenditures					
Salaries	3,957,677	3,798,110	4,715,734	4,800,000	5,159,910
Benefits	1,665,160	1,632,700	1,816,280	2,234,000	1,995,210
Purchased Services	168,400	79,617	123,713	135,000	136,000
Supplies and Materials	4,442,736	3,398,435	6,568,909	6,626,765	5,929,183
Capital Outlay	13,274	29,231	82,701	105,000	300,463
Other	57,000		100,000	100,000	100,000
Total Expenditures	10,304,247	8,938,093	13,407,337	14,000,765	13,620,766
Revenues Less Expenditures	(612,094)	(223,387)	4,424,587	(1,120,175)	(3,167,883)
Transfers in (out)	-	100,000			
Net Change in Fund Balance	(612,094)	(123,387)	4,424,587	(1,120,175)	(3,167,883)
Fund Balance, Beginning	2,058,984	1,446,890	1,323,503	4,017,506	5,748,090
Fund Balance, Ending	\$ 1,446,890	\$ 1,323,503	\$ 5,748,090	\$ 2,897,331	\$ 2,580,207



#### NUTRITION SERVICES FUND FISCAL YEARS ENDING 2020 - 2027 (CONTINUED FROM PREVIOUS PAGE)

	Projected	Adopted	Adopted		
	Actual 6/30/23			Projected 6/30/26	Projected 6/30/27
Revenues					
Local Revenues					
Investment Income	\$ 13,500		\$ 13,000	\$ 13,000	\$ 13,000
Charges for Services	4,200,000	240,000	252,000	264,600	277,830
Other Local Sources	37,000	55,000	60,000	65,000	70,000
Total Local Revenues	4,250,500	308,000	325,000	342,600	360,830
State Revenues					
State Match	295,000	8,700,000	9,700,000	9,800,000	10,290,000
Federal Revenues					
Commodities Entitlement	1,050,370	708,558	1,050,000	1,055,000	1,060,000
National School Lunch Program	6,148,599	6,900,000	7,100,000	7,455,000	7,827,750
Total Federal Revenues	7,198,969	7,608,558	8,150,000	8,510,000	8,887,750
Total Revenues	11,744,469	16,616,558	18,175,000	18,652,600	19,538,580
Expenditures					
Salaries	5,170,000	6,090,300	6,616,937	6,792,996	6,968,969
Benefits	1,918,600	2,450,348	2,675,708	2,810,411	2,952,732
Purchased Services	148,910	150,000	209,200	241,110	253,241
Supplies and Materials	5,779,370	6,508,558	7,543,986	7,921,185	8,317,244
Capital Outlay	91,000	520,000	646,000	678,300	712,216
Other	100,000	100,000	100,000	100,000	100,000
Total Expenditures	13,207,880	15,819,206	17,791,831	18,544,002	19,304,402
Revenues Less Expenditures	(1,463,411)	797,352	383,169	108,598	234,178
Transfers in (out)		-	-	-	-
Net Change in Fund Balance	(1,463,411)	797,352	383,169	108,598	234,178
Fund Balance, Beginning	5,748,090	4,284,679	5,082,031	5,465,200	5,573,798
Fund Balance, Ending	\$ 4,284,679		\$ 5,465,200	\$ 5,573,798	\$ 5,807,976



#### 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.

#### 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.



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

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

#### McKinney - Education for Homeless Children and Youth

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

#### **State Grants**

#### School to Work Alliance Program (SWAP)

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



### ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J GOVERNMENTAL DESIGNATED-PURPOSE GRANTS FUND

#### FISCAL YEARS ENDING 2020 - 2027 (CONTINUED ON NEXT PAGE)

				Adopted	Amended
	Actual 6/30/20	Actual 6/30/21	Actual 6/30/22	Budget 6/30/23	Budget 6/30/23
Revenues			3,54,22	3,55,25	, 0,00,00
Local Revenues					
Other Local Sources	\$ -	\$ 9,850	\$ 63,000	\$ 86,000	86,000
State Revenues					
State Grants	1,799,451	1,890,136	2,334,790	3,349,724	3,064,679
		73.33			-,,-
Federal Revenues					
Special Education	4,377,213	4,512,025	5,591,628	7,357,314	7,031,923
Other Federal Grants	4,412,116	3,664,280	4,975,396	6,652,932	6,733,902
Total Federal Revenues	8,789,329	8,176,305	10,567,024	14,010,246	13,765,825
Total Revenues	10,588,780	10,076,291	12,964,814	17,445,970	16,916,504
Expenditures					_
Salaries	6,177,310	6,035,758	7,427,644	8,747,768	7,977,725
Benefits	2,134,108	2,116,217	2,530,629	2,578,657	2,585,791
Purchased Services	799.830	487,263	772,192	2,578,657 2,827,778	2,585,791 1,120,736
Supplies and Materials	636,097	588,756	800,125	2,181,537	3,143,101
Capital Outlay	174,873	349,732	664,461	96,267	1,470,506
Other	666,562	498,565	769,763	1,013,963	618,645
Total Expenditures	10,588,780	10,076,291	12,964,814	17,445,970	16,916,504
Excess of Revenues Over					
(Under) Expenditures		-	-		-
Fund Balance, Beginning	-	-	-		
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -	-



# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J GOVERNMENTAL DESIGNATED-PURPOSE GRANTS FUND FISCAL YEARS ENDING 2020 - 2027 (CONTINUED FROM PREVIOUS PAGE)

	Projected Actual 6/30/23	Adopted Budget 6/30/24	Projected 6/30/25	Projected 6/30/26	Projected 6/30/27
Revenues					
Local Revenues					
Other Local Sources	\$ 86,000 \$	92,000	\$ 92,000	\$ 92,000	\$ 92,000
State Revenues					
State Grants	3,322,187	2,026,592	1,597,054	1,312,021	1,327,732
				72 /2	
Federal Revenues					
Special Education	5,411,694	5,281,481	5,281,481	5,507,230	5,762,868
Other Federal Grants	5,907,731	5,667,762	5,140,933	4,688,315	4,851,829
Total Federal Revenues	11,319,425	10,949,243	10,422,414	10,195,545	10,614,697
Total Revenues	14,727,612	13,067,835	12,111,468	11,599,566	12,034,429
Expenditures					
Salaries	7,821,650	8,164,004	7,949,656	7,737,131	8,074,732
Benefits	2,583,801	2,750,876	2,730,640	2,657,364	2,775,020
Purchased Services	1,242,750	1,075,876	548,960	440.042	440,042
Supplies and Materials	1,402,293	907,333	754,868	668,374	651,120
• •		907,555	754,000	000,374	051,120
Capital Outlay Other	1,547,931	160 746	127.244	- 06 655	- 02 515
	129,187	169,746	127,344	96,655	93,515
Total Expenditures	14,727,612	13,067,835	12,111,468	11,599,566	12,034,429
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 2020 - 2027 (CONTINUED ON NEXT PAGE)

				Adopted	Amended	
	Actual	Actual	Actual	Budget	Budget	
	6/30/20	6/30/21	6/30/22	6/30/23	6/30/23	
Revenues						
Local Revenues						
Athletic Activities	\$ 2,348,466	5 \$ 1,488,510	\$ 3,299,451	\$ 3,300,000	\$ 3,500,000	
Pupil Activities	3,202,91	1,495,659	3,469,647	3,150,000	3,700,000	
PTO/Gift Activities	787,939	9 452,839	664,419	630,000	690,000	
Investment Income	99,024	4 8,228	13,733	15,600	135,000	
Total Local Revenues	6,438,34	3,445,236	7,447,250	7,095,600	8,025,000	
Total Revenues	6,438,34	3,445,236	7,447,250	7,095,600	8,025,000	
Expenditures						
Athletic Activities	2,292,483	1,328,004	3,103,700	3,100,000	3,300,000	
Pupil Activities	3,079,55	1,311,827	2,904,149	3,050,000	3,100,000	
PTO Gift Activities	760,840	340,372	711,033	675,000	750,000	
Total Expenditures	6,132,87	2,980,203	6,718,882	6,825,000	7,150,000	
Excess of Revenues Over Expenditures	305,46	465,033	728,368	270,600	875,000	
Transfers in (out)	(238,53	7) (781,936)	(25,214)	-	-	
Net Change in Fund Balance	66,928		·	270,600	875,000	
Fund Balance, Beginning	5,513,273	3 5,580,201	5,263,298	6,804,348	5,966,452	
Fund Balance, Ending	\$ 5,580,20		·			



#### ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J STUDENT ACTIVITIES SPECIAL REVENUE FUND FISCAL YEARS ENDING 2020 - 2027 (CONTINUED FROM PREVIOUS PAGE)

	Projected Actual 6/30/23			Adopted Budget 6/30/24	Projected 6/30/25		Projected 6/30/26			Projected 6/30/27
Revenues							47		7	
Local Revenues										
Athletic Activities	\$	3,350,000	\$	3,450,000	\$	3,464,000	\$	3,483,000	\$	3,502,000
Pupil Activities		3,800,000		4,000,000		4,022,000		4,052,000		4,082,000
PTO/Gift Activities		800,000		800,000		800,000		800,000		800,000
Investment Income		180,000		180,000	_	150,000		120,000		120,000
Total Local Revenues		8,130,000		8,430,000		8,436,000		8,455,000		8,504,000
Total Revenues		8,130,000		8,430,000	Z	8,436,000		8,455,000		8,504,000
Expenditures							7			
Athletic Activities		3,550,000		3,750,000		3,780,000		3,810,000		3,840,000
Pupil Activities		3,200,000	4	3,500,000		3,530,000		3,563,000		3,596,000
PTO Gift Activities		900,000		900,000		918,000		932,000		946,000
Total Expenditures		7,650,000		8,150,000		8,228,000		8,305,000		8,382,000
<b>Excess of Revenues Over Expenditures</b>		480,000		280,000	1	208,000		150,000		122,000
Transfers in (out)		(5,818)		-				-		-
Net Change in Fund Balance		474,182		280,000	Ζ	208,000		150,000		122,000
Fund Balance, Beginning		5,966,452	┫	6,440,634		6,720,634		6,928,634		7,078,634
Fund Balance, Ending	\$	6,440,634	\$	6,720,634	\$	6,928,634	\$	7,078,634	\$	7,200,634



### ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J STUDENT ACTIVITIES SPECIAL REVENUE FUND BALANCES (CONTINUED ON NEXT PAGE)

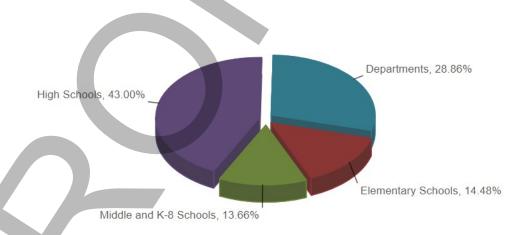
Location	2019	2020	2021	2022
Elementary Schools				
Alpine Elementary	\$ 14,891	\$ 14,007	\$ 18,963	\$ 18,572
Black Rock Elementary	56,715	63,796	57,078	39,650
Blue Mountain Elementary	19,384	28,974	33,887	39,051
Burlington Elementary	65,455	31,843	44,922	42,744
Centennial Elementary	12,164	13,631	11,318	8,471
Central Elementary	46,083	60,582	46,472	45,414
Columbine Elementary	18,413	23,042	23,138	23,871
Eagle Crest Elementary	37,451	27,384	30,393	16,158
Erie Elementary	14,590	18,167	24,023	35,206
Fall River Elementary	48,717	65,107	75,656	71,206
Grand View Elementary	5,590	15,775	17,750	25,006
Highlands Elementary	-	-	-	3,469
Hygiene Elementary	5,007	6,680	4,271	7,832
Indian Peaks Elementary	14,420	20,469	19,863	21,564
Legacy Elementary	23,305	28,288	28,948	27,340
Longmont Estates Elementary	943	10,703	13,643	5,214
Lyons Elementary	35,463	31,752	29,334	28,871
Mead Elementary	46,667	53,890	68,497	84,641
Mountain View Elementary	22,459	25,169	19,464	23,237
Niwot Elementary	27,752	44,631	47,925	55,052
Northridge Elementary	31,681	15,832	13,855	28,119
Prairie Ridge Elementary	53,922	56,649	56,497	59,356
Red Hawk Elementary	38,389	44,949	37,795	48,312
Rocky Mountain Elementary	37,547	51,070	52,209	56,621
Sanborn Elementary	41,257	47,762	44,340	45,170
Spark Discovery Preschool	1,200	1,639	2,561	4,082
Elementary Schools Total	719,465	801,791	822,802	864,229
Middle and K-8 Schools				
Altona Middle	57,510	62,829	67,763	58,403
Coal Ridge Middle	74,086	67,853	74,323	87,539
Erie Middle	144,352	138,327	119,031	109,921
Longs Peak Middle	21,677	29,560	27,183	35,021
Mead Middle	66,255	69,657	61,631	83,047
Sunset Middle	137,434	101,036	98,725	94,594
Soaring Heights PK-8	24,481	55,206	44,108	55,923
Thunder Valley K-8	57,703	66,650	72,685	84,935
Timberline PK-8	58,055	66,622	52,039	49,484
Trail Ridge Middle	59,767	66,080	57,026	57,724
Westview Middle	97,948	106,003	127,556	98,620
Middle and K-8 Schools Total	799,268	829,823	802,070	815,211
High Schools				
Erie High	442,524	478,723	513,670	636,248
Frederick High	165,679	181,665	249,242	283,974
Longmont High	341,419	326,816	360,730	342,687
Lyons Middle Senior	105,423	101,095	129,001	165,518
Mead High	271,448	274,118	305,923	299,387
New Meridian High	74,159	67,771	64,438	73,250
Niwot High	225,887	217,648	190,946	227,205
Silver Creek High	198,759	249,038	244,071	215,274
Skyline High	285,881	287,064	288,125	321,520
High Schools Total	2,111,179	2,183,938	2,346,146	2,565,063
J	,,-		,- :-,- :-	,,,,,,,



### ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J STUDENT ACTIVITIES SPECIAL REVENUE FUND BALANCES (CONTINUED FROM PREVIOUS PAGE)

Location	2019	2020	2021	2022
Programs and Departments				
Advanced Placement	-	-	2,071	14,933
Apex Homeschool	25,981	21,054	20,605	26,476
Assessment and Testing	5,072	1,200	(195)	(2,940)
Career and Technical Education	84,888	90,826	85,731	76,880
Curriculum Specialist	9,871	8,615	8,565	8,565
District Athletics	442,069	471,395	477,600	625,388
District Technology	660,705	626,774	71,629	343,352
District Wide Administration	-	-	-	15,154
Extracurricular	31,594	49,348	47,230	55,167
Financial Services	57,283	57,456	57,288	43,942
Gifted and Talented	8,009	8,834	6,486	6,486
Innovation Programs	12,336	16,403	19,212	11,839
Main Street School	823	5,225	3,962	5,001
Office of Professional Development	1,902	1,902	1,902	1,902
Special Education	17,401	13,452	13,234	13,275
Superintendent's Office	250,539	15,453	87,573	79,168
Title I	15,789	17,367	17,927	11,822
Universal High School - SCHS	1,791	2,789	3,916	4,752
Unassigned	263,209	362,233	371,361	384,194
Other	(5,901)	(5,677)	(3,817)	(3,407)
<b>Programs and Departments Total</b>	1,883,361	1,764,649	1,292,280	1,721,949
District Total	\$ 5,513,273	\$ 5,580,201	\$ 5,263,298	\$ 5,966,452

#### **FUND BALANCE JUNE 30, 2022**







#### **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. The Community Schools program received State and Federal COVID relief funds in fiscal years FY20 - FY23, but those funds are not expected to continue in future years. Expenditures include salaries, enrichment program services, supplies/materials, and some furniture/equipment purchases. The Community Schools program includes before/after school child care, wrap-around programs for part-time preschool students, and after-school, summer, or non-school-day enrichment programs. The program 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



#### COMMUNITY EDUCATION FUND FISCAL YEARS ENDING 2020 - 2027 (CONTINUED ON NEXT PAGE)

							Adopted	Amended		
	Actual		Actual		Actual		Budget		Budget	
	 6/30/20		6/30/21		6/30/22		6/30/23	6/30/23		
Revenues								7		
Local Revenues										
Investment Income	\$ 63,235	\$	5,260	\$	3,867	\$	3,900	\$	36,200	
Charges for Services	4,764,916		2,784,638		5,372,831		5,651,893		5,566,273	
Local Grants/Awards	 550,672		691,976		830,239		405,077		738,918	
Total Local Revenues	5,378,823		3,481,874		6,206,937		6,060,870		6,341,391	
Pandemic Relief Funding	3,577		1,257,305		737,563		-		1,240,796	
Total Revenues	5,382,400		4,739,179	4	6,944,500		6,060,870		7,582,187	
Expenditures						7				
Instruction	4,241,159		4,417,367		3,854,459		4,251,800		4,402,614	
Support Services	1,511,853	4	1,334,525		1,759,027		1,743,842		2,234,448	
Capital Outlay	43,962		60,174		42,946		10,631		250,000	
Total Expenditures	 5,796,974		5,812,066		5,656,432		6,006,273		6,887,062	
Excess (Deficiency) of Revenues		"		1						
Over (Under) Expenditures	 (414,574)		(1,072,887)		1,288,068		54,597		695,125	
Transfers in (out)	40,537		564,028		-		-		-	
Net Change in Fund Balance	(374,037)		(508,859)		1,288,068		54,597		695,125	
Fund Balance, Beginning	3,445,670		3,071,633		2,562,774		4,193,253		3,850,842	
Fund Balance, Ending	\$ 3,071,633	\$	2,562,774	\$	3,850,842	\$	4,247,850	\$	4,545,967	



#### COMMUNITY EDUCATION FUND FISCAL YEARS ENDING 2020 - 2027 (CONTINUED FROM PREVIOUS PAGE)

		Projected Adopted								
		Actual 6/30/23		Budget 6/30/24		Projected 6/30/25		Projected 6/30/26		Projected 6/30/27
Revenues		0/30/23	<u>`</u>	3/30/24	_	0/30/23		0/30/20	_	0/30/27
Local Revenues									7	
Investment Income	\$	60,000	ċ	60,000	Ś	54,000	\$	50,000	\$	50,000
	Ş	,	Ş		Ş		٦		Ş	
Charges for Services		5,301,122		5,894,324		5,974,494		6,093,644		6,216,477
Local Grants/Awards	_	1,006,639		925,000	_	850,000	_	800,000		800,000
Total Local Revenues		6,367,761		6,879,324	_	6,878,494	_	6,943,644		7,066,477
Pandemic Relief Funding		1,240,796		-		-		-		_
Total Revenues		7,608,557		6,879,324	4	6,878,494		6,943,644		7,066,477
Expenditures							7			
Instruction		4,387,617		4,745,126		4,963,137		5,255,046		5,547,970
Support Services		3,053,689	4	2,263,975		1,974,242		2,335,778		2,226,719
Capital Outlay		22,560		50,000		50,000		50,000		50,000
Total Expenditures		7,463,866		7,059,101		6,987,379		7,640,824		7,824,689
Excess (Deficiency) of Revenues			"		7					
Over (Under) Expenditures		144,691		(179,777)		(108,885)		(697,180)		(758,212)
Transfers in (out)		-		-		-		-		-
Net Change in Fund Balance		144,691		(179,777)	47	(108,885)		(697,180)		(758,212)
Fund Balance, Beginning		3,850,842		3,995,533		3,815,756		3,706,871		3,009,691
Fund Balance, Ending	\$	3,995,533	\$	3,815,756	\$	3,706,871	\$	3,009,691	\$	2,251,479



#### **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 FUND FISCAL YEARS ENDING 2020 - 2027 (CONTINUED ON NEXT PAGE)

6/30/20 6/30/21 6/30/22 6/30/23	6/30/23
Revenues	
Investment Income \$ 113,991 \$ 11,058 \$ 21,560 \$ 25,00	0 \$ 150,000
Cash in Lieu Revenue 1,178,153 1,869,240 2,142,378 2,050,00	0 2,100,000
Other Local Sources - 765,304 -	<u> </u>
Total Revenues 1,292,144 1,880,298 2,929,242 2,075,0	0 2,250,000
Expenditures	
Purchased Services 7,200 7,999 16,826 25,00	0 85,000
Capital Outlay 952,460 1,348,986 291,454 1,500,00	0 1,900,000
Total Expenditures 959,660 1,356,985 308,280 1,525,00	0 1,985,000
Excess of Revenues	
Over (Under) Expenditures 332,484 523,313 2,620,962 550,00	0 265,000
Fund Balance, Beginning 7,591,821 7,924,305 8,447,618 10,913,93	2 11,068,580
Fund Balance, Ending \$ 7,924,305 \$ 8,447,618 \$ 11,068,580 \$ 11,463,95	2 \$ 11,333,580



#### FAIR CONTRIBUTIONS FUND FISCAL YEARS ENDING 2020 - 2027 (CONTINUED FROM PREVIOUS PAGE)

	Projected	Adopted						
	 Actual 6/30/23	Budget 6/30/24		Projected 6/30/25	4	Projected 6/30/26	4	Projected 6/30/27
Revenues					45		7	
Investment Income	\$ 410,000 \$	350,000	\$	300,000	\$	250,000	\$	250,000
Cash in Lieu Revenue	2,000,000	2,000,000		2,000,000		2,000,000		2,000,000
Other Local Sources	 <u> </u>	-		-				-
Total Revenues	2,410,000	2,350,000	_	2,300,000	Ξ	2,250,000		2,250,000
Expenditures								
Purchased Services	95,000	95,000		95,000		95,000		95,000
Capital Outlay	 1,900,000	1,500,000		1,500,000		1,500,000		1,500,000
Total Expenditures	1,995,000	1,595,000		1,595,000	Z	1,595,000		1,595,000
Excess of Revenues	 							
Over (Under) Expenditures	 415,000	755,000	_	705,000	_	655,000	_	655,000
Fund Balance, Beginning	 11,068,580	11,483,580		12,238,580		12,943,580		13,598,580
Fund Balance, Ending	\$ 11,483,580 \$	12,238,580	\$	12,943,580	\$	13,598,580	\$	14,253,580



#### **FUND 31 - BOND REDEMPTION FUND**

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

The District's long-term debt, in the form of general obligation bonds, totals \$384,060,000 as of June 30, 2023. 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 2023-24 is \$66,263,489. Property taxes provide nearly all of the revenue for this fund, with investment income contributing less than 3%.

On December 15, 2021, the series 2012 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 remaining \$16.4M of the series 2012 bonds early, on October 31, 2022. This reduced the longevity of the 2012 bond debt by more than 2 years, resulting in an interest savings of approximately \$847,000.

The legal debt limit of 20% of the District's 2022 assessed valuation of \$4.96 billion is \$991.6 million. This exceeds the net amount of the District's bonds payable as of December 31, 2022 by approximately \$607.5 million.

The District's enrollment has changed between -4.70% and 3.49% per year over the past five 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. Since then, student enrollment has almost entirely returned to pre-pandemic levels. District needs for additional school facilities are expected to continue to increase as K-12 growth continues in subsequent years, and due to the implementation of Universal Preschool in the 2023-24 school year.

The property tax levy for principal and interest on bonds was Board-approved at 17.550 mills for property tax year 2022 (to be collected in 2023), which is approximately 30.1% of the total tax levy of 58.385 mills. The District's debt service payments are structured to increase in 2025, then remain stable 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**

						Balance
Bond Series	Issue Date	Issue Amount	Interest % *	Principal Due	Premium **	as of June 30, 2023
Building 2010B <sup>1</sup>	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	-
Refunding 2012 <sup>2</sup>	February 2012	\$ 34,695,000	2.0% - 4.0%	Dec 15 through 2024	\$ 4,245,413	-
Refunding 2014	October 2014	\$ 50,355,000	3.0% - 5.0%	Dec 15 through 2026	\$ 10,821,491	44,625,000
Refunding 2016A	February 2016	\$115,155,000	2.5% - 5.0%	Dec 15 through 2033	\$ 12,871,395	92,265,000
Refunding 2016B	October 2016	\$ 14,390,000	1.75% - 5.0%	Dec 15, 2021 - 2022	\$ 2,430,004	-
Building 2016C	December 2016	\$200,000,000	3.0% - 5.0%	Dec 15 through 2036	\$ 23,640,238	170,760,000
Building 2018	October 2018	\$ 60,340,000	5.0%	Dec 15 through 2022	\$ 3,415,401	
						\$ 384,060,000

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

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

<sup>1)</sup> The \$76,410,000 bond issuance in May of 2010 was part of the Direct Pay Build America Bond Program. 2) Called and paid early on October 31, 2022



### ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J BOND REDEMPTION FUND

FISCAL YEARS ENDING 2020 - 2027 (CONTINUED ON NEXT PAGE)

		Actual 6/30/20		Actual 6/30/21		Actual 6/30/22	4	Adopted Budget 6/30/23	1	Amended Budget 6/30/23
Revenues							Z			
Local Revenues										
Property Taxes	\$	73,389,872	\$	72,066,925	\$	71,867,100	\$	72,270,413	\$	87,109,573
Investment Income		653,451		76,525		153,417		120,000		2,000,000
Other Local Sources		982,297		1,799,460		2,790,523		800,000		5,900,000
Total Revenues		75,025,620		73,942,910	_	74,811,040		73,190,413		95,009,573
Expenditures					4					
Debt Principal		33,775,000		45,175,000		36,185,000		36,795,000		49,495,000
Interest		25,208,839		23,541,901		21,481,845		19,833,214		19,499,110
Fiscal Charges		16,390	4	15,050		11,650		16,000		16,000
Total Expenditures		59,000,229		68,731,951	$\sum$	57,678,495		56,644,214		69,010,110
Excess of Revenues and Other					-					
Sources Over (Under)										
Expenditures and Other Uses		16,025,391		5,210,959	4	17,132,545	_	16,546,199	_	25,999,463
Fund Balance, Beginning	_	52,775,237		68,800,628	4	74,011,587		89,454,504		91,144,132
Fund Balance, Ending	\$	68,800,628	\$	74,011,587	\$	91,144,132	\$	106,000,703	\$	117,143,595



#### BOND REDEMPTION FUND FISCAL YEARS ENDING 2020 - 2027 (CONTINUED FROM PREVIOUS PAGE)

		Projected Actual 6/30/23		Adopted Budget 6/30/24		Projected 6/30/25		Projected 6/30/26		Projected 6/30/27
Revenues				_			K			
Local Revenues										
Property Taxes	\$	87,109,573	\$	87,109,573	\$	17,306,644	\$	17,260,000	\$	24,260,000
Investment Income		2,200,000		2,000,000		1,700,000		1,300,000		1,000,000
Other Local Sources		4,500,000		4,500,000		4,500,000		4,000,000		4,000,000
Total Revenues		93,809,573		93,609,573	_	23,506,644	Ī	22,560,000		29,260,000
Expenditures					4					
Debt Principal		49,495,000		48,110,000		15,210,000	7	22,910,000		27,510,000
Interest		19,499,110		18,137,489		17,461,489		16,537,389		15,272,741
Fiscal Charges		16,000	4	16,000		16,000		16,000		16,000
Total Expenditures		69,010,110	$\subseteq$	66,263,489		32,687,489		39,463,389		42,798,741
Excess of Revenues and Other Sources Over (Under)					1					
<b>Expenditures and Other Uses</b>	_	24,799,463	_	27,346,084	1	(9,180,845)	_	(16,903,389)	_	(13,538,741)
Fund Balance, Beginning	_	91,144,132		115,943,595	4	91,144,132	_	81,963,287		65,059,898
Fund Balance, Ending	\$	115,943,595	\$	143,289,679	\$	81,963,287	\$	65,059,898	\$	51,521,157



#### BOND REDEMPTION FUND GENERAL OBLIGATION BONDS AS OF JUNE 30, 2023

General Obligation Bonds		Principal		Principal Interest		Interest			Total
Building 2010B	\$	76,410,000	\$	33,007,596	!	\$	109,417,596		
Refunding 2006 in 2014		44,625,000		5,254,125			49,879,125		
Refunding 2009 in 2016A		92,265,000		28,164,775			120,429,775		
Building 2016C		170,760,000		69,035,525		M	239,795,525		
<b>Total General Obligation Bonds</b>	\$	384,060,000	\$	135,462,021	3	\$	519,522,021		

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

				Total
Fiscal Year		Principal	Interest	Principal/Interest
2023-24	\$	14,110,000	\$ 18,137,489	\$ 32,247,489
2024-25		15,210,000	17,461,489	32,671,489
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	Ś	384.060.000	\$ 135.462.021	\$ 519.522.021





#### **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 2020 - 2027

(CONTINUED ON NEXT PAGE)

	Actual 6/30/20	Actual 6/30/21	Actual 6/30/22	Adopted Budget 6/30/23	Amended Budget 6/30/23
Revenues					
Local Revenues					
Investment Income	\$ 1,831,318 \$	102,203	\$ 32,311	\$ 40,000	\$ 186,000
Other Local Sources	605,713	-	104,082	5,000	
Total Revenues	2,437,031	102,203	136,393	45,000	186,000
Expenditures					
Salaries	567,218	596,453	568,025	607,000	543,000
Benefits	178,397	191,642	174,318	190,000	171,000
Purchased Services	7,130,134	6,540,093	6,233,397	1,500,000	2,967,985
Supplies and Materials	2,639	-	2,467	-	-
Capital Outlay	40,402,668	44,632,257	10,664,651	5,000,000	3,968,002
Other	3,960	3,959	3,961	5,000	5,000
Total Expenditures	48,285,016	51,964,404	17,646,819	7,302,000	7,654,987
Excess of Revenues Over					
(Under) Expenditures	(45,847,985)	(51,862,201)	(17,510,426)	(7,257,000)	(7,468,987)
Other Financing Sources (Uses)					
Net Change in Fund Balance	(45,847,985)	(51,862,201)	(17,510,426)	(7,257,000)	(7,468,987)
Fund Balance, Beginning	125,398,159	79,550,174	27,687,973	7,560,173	10,177,547
Fund Balance, Ending	\$ 79,550,174 \$	27,687,973	\$ 10,177,547	\$ 303,173	\$ 2,708,560

Fund 41 - Building Fund 96



#### **BUILDING FUND**

FISCAL YEARS ENDING 2020 - 2027 (CONTINUED FROM PREVIOUS PAGE)

		Projected Actual 6/30/23		Adopted Budget 6/30/24		Projected 6/30/25		ojected 30/26		Projected 6/30/27
Revenues							7		7	
Local Revenues									7	
Investment Income	\$	365,000	\$	100,000	\$	5,000	\$	- /	\$	-
Other Local Sources		-		-		-		V /		_
Total Revenues		365,000		100,000		5,000		•		-
Expenditures								•		
Salaries		491,000		534,132		580,000		-		-
Benefits		153,000		164,213		185,000		-		-
Purchased Services		3,000,000		750,000		-		-		-
Supplies and Materials		-		-		-		-		-
Capital Outlay		4,000,000	4	785,202		-		-		-
Other		5,000		-		-		-		-
Total Expenditures		7,649,000		2,233,547		765,000		-		-
Excess of Revenues Over (Under) Expenditures		(7,284,000)		(2,133,547)		(760,000)		-		
Other Financing Sources (Uses)					7					_
Net Change in Fund Balance		(7,284,000)		(2,133,547)	4	(760,000)		-		-
Fund Balance, Beginning	_	10,177,547		2,893,547		760,000		-		-
Fund Balance, Ending	\$	2,893,547	\$	760,000	<u>\$</u>	-	\$	-	\$	-

Fund 41 - Building Fund 97



#### **FUND 43 - CAPITAL RESERVE FUND**

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

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

# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J CAPITAL RESERVE CAPITAL PROJECTS FUND FISCAL YEARS ENDING 2020 - 2027 (CONTINUED ON NEXT PAGE)

		Actual 6/30/20	Actual 6/30/21	Actual 6/30/22	Adopted Budget 6/30/23	Amended Budget 6/30/23
Revenues						
Local Revenues						
Investment Income	\$	167,961 \$	9,400	\$ 13,749	\$ 2,500	\$ 184,500
Other Local Sources		191,316	115,674	60,508	-	27,715
Total Local Revenues		359,277	125,074	74,257	2,500	212,215
State Revenues						
State Equalization		6,080,821	7,158,683	13,511,811	7,680,948	15,681,394
Total Revenues	7	6,440,098	7,283,757	13,586,068	7,683,448	15,893,609
Expenditures Capital Expenditures		9,034,008	9,810,361	8,662,250	12,350,242	16,650,242
•	_					
Revenues Less Expenditures	_	(2,593,910)	(2,526,604)	4,923,818	(4,666,794)	(756,633)
Transfers in (out)		816,753	266,449	343,301		
Excess of Revenues Over						
(Under) Expenditures		(1,777,157)	(2,260,155)	5,267,119	(4,666,794)	(756,633)
Fund Balance, Beginning	_	9,305,415	7,528,258	5,268,103	10,844,832	10,535,222
Fund Balance, Ending	\$	7,528,258 \$	5,268,103	\$ 10,535,222	\$ 6,178,038	\$ 9,778,589



#### CAPITAL RESERVE CAPITAL PROJECTS FUND FISCAL YEARS ENDING 2020 - 2027 (CONTINUED FROM PREVIOUS PAGE)

	Projected Actual			Adopted Budget		Projected	Projected			Projected
		6/30/23		6/30/24		6/30/25	4	6/30/26		6/30/27
Revenues							7		7	_
Local Revenues										
Investment Income	\$	330,000	\$	300,000	\$	250,000	\$	200,000	\$	200,000
Other Local Sources		41,793		-		-				
Total Local Revenues		371,793		300,000		250,000		200,000		200,000
State Revenues										
State Equalization		15,681,394		8,970,525		9,419,051		9,890,004		10,384,504
Total Revenues		16,053,187	_	9,270,525	1	9,669,051		10,090,004	_	10,584,504
Expenditures										
Capital Expenditures		11,758,005		12,038,904		12,640,849		13,272,892		13,936,538
Revenues Less Expenditures		4,295,182		(2,768,379)		(2,971,798)		(3,182,888)		(3,352,034)
Transfers in (out)		26,743		-	Œ	-		-		-
Excess of Revenues Over					7			_		_
(Under) Expenditures		4,321,925	_	(2,768,379)	4	(2,971,798)	_	(3,182,888)	_	(3,352,034)
Fund Balance, Beginning		10,535,222		14,857,147	4	12,088,768		9,116,970		5,934,082
Fund Balance, Ending	\$	14,857,147	\$	12,088,768	\$	9,116,970	\$	5,934,082	\$	2,582,048



### CAP RESERVE FY 2024 SUMMARY GF Funded CAP Reserve ESTIMATED COSTS

		To	otal Committed		Anticipated npletion in FY24		Anticipated Completion in
Fund Accounts	Fund Manager		Projects				uture Year(s)
Arts/Athletics	Executive Director of Athletics/Fine Arts	\$	129,500	\$	129,500	\$	-
Districtwide Capital Projects	Executive Director of Construction/Maintenance		15,392,174		5,632,000		9,760,174
Furniture	Custodial Manager		423,000		423,000		-
Nutrition Services	Director of Nutrition Services		31,100		-	4	31,100
Portable Classrooms	Assistant Superintendent of Operations		300,000	М	300,000		-
Regulatory Compliance	Assistant Superintendent of Operations		100,000		100,000	7	-
Support Services - Growth	Assistant Superintendent of Operations		199,939		199,939		-
Transportation	Director of Transportation		5,254,465		5,254,465		
Total		\$	21,830,178	\$	12,038,904	\$	9,791,274





#### **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).

# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J SELF INSURANCE FUND FISCAL YEARS ENDING 2020 - 2027 (CONTINUED ON NEXT PAGE)

				Adopted	Amended	
	Actual	Actual Actual		Budget	Budget	
	6/30/20	6/30/21	6/30/22	6/30/23	6/30/23	
Revenues						
Local Revenues						
Investment Income	\$ 98,280	\$ 11,240 \$	34,781 \$	6,000 \$	120,000	
Charges for Services	23,914,896	25,420,546	25,545,517	25,863,200	24,115,800	
Other Local Sources	78,898	209,790	105,217	100,000	100,000	
Total Revenues	24,092,074	25,641,576	25,685,515	25,969,200	24,335,800	
Expenditures						
Salaries	178,259	214,875	224,620	238,293	241,569	
Benefits	58,195	73,748	73,779	74,394	74,946	
Purchased Services	3,472,024	4,204,817	4,505,068	4,863,200	4,863,200	
Supplies and Materials	/- /-	-	-	5,400	5,400	
Claims Paid	15,189,495	17,445,996	17,996,898	23,190,000	23,190,000	
Other	835,883	1,018,805	1,113,548	1,164,000	1,164,000	
Total Expenditures	19,733,856	22,958,241	23,913,913	29,535,287	29,539,115	
Excess of Revenues Over						
(Under) Expenditures	4,358,218	2,683,335	1,771,602	(3,566,087)	(5,203,315)	
Fund Balance, Beginning	6,494,703	10,852,921	13,536,256	14,758,837	15,307,858	
Fund Balance, Ending	\$ 10,852,921	\$ 13,536,256 \$	15,307,858 \$	11,192,750	10,104,543	

Fund 65 - Self Insurance Fund 102



#### SELF INSURANCE FUND FISCAL YEARS ENDING 2020 - 2027 (CONTINUED FROM PREVIOUS PAGE)

	Projected		Adopted									
		Actual 6/30/23		Budget 6/30/24		Projected 6/30/25		Projected 6/30/26		Projected		
	_									6/30/27		
Revenues									7			
Local Revenues												
Investment Income	\$	490,000	\$	100,000	\$	80,000	\$	60,000	\$	60,000		
Charges for Services		23,720,000		24,700,000		25,700,000		27,000,000		27,750,000		
Other Local Sources		116,128		120,000		125,600		130,600	_	135,800		
Total Revenues		24,326,128	_	24,920,000		25,905,600	7	27,190,600	_	27,945,800		
Expenditures												
Salaries		241,569		256,064		268,867		282,310		296,426		
Benefits		74,946		79,443		83,416		87,586		91,965		
Purchased Services		4,405,077		4,845,585		5,330,143		5,863,158		6,449,474		
Supplies and Materials		-		-		-		-	••••	-		
Claims Paid		17,073,211		18,780,533		20,658,586		22,724,444		24,996,889		
Other		1,076,819		1,184,501		1,302,951		1,433,246		1,576,570		
Total Expenditures		22,871,622		25,146,126		27,643,963		30,390,744		33,411,324		
Excess of Revenues Over					П							
(Under) Expenditures	_	1,454,506	_	(226,126)	4	(1,738,363)	_	(3,200,144)	_	(5,465,524)		
Fund Balance, Beginning		15,307,858		16,762,364	g	16,536,238		14,797,875		11,597,731		
Fund Balance, Ending	\$	16,762,364	\$	16,536,238	\$	14,797,875	\$	11,597,731	\$	6,132,207		

Fund 65 - Self Insurance Fund 103





#### SUMMARY BUDGET REPORTS

The following pages contain consolidated budgetary information to provide a district-wide, comprehensive summary of all funds combined, as well as indivual fund budgets.

#### **Summary of Revenues and Expenditures**

The first summary report contains actual and projected revenues and expenditures for all District funds combined.

The next summary report combines information for the following operating funds: General Fund, Colorado Preschool Program Fund, Community Education Fund, Governmental Designated-Purpose Grants Fund, Nutrition Services Fund, Risk Management Fund, and Student Activities Special Revenue Fund.

#### **Consolidated Budget Summary**

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, Colorado Preschool Program Fund, Community Education Fund, Governmental Designated-Purpose Grants Fund, Nutrition Services Fund, Risk Management Fund, and Student Activities Special Revenue Fund.

Other funds include the Bond Redemption Fund, Building Fund, Capital Reserve Fund, Fair Contributions Fund and Self Insurance 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).

Summary Budget Reports 105



# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J SUMMARY OF REVENUES AND EXPENDITURES - ALL FUNDS FOR THE YEARS ENDING 2020 - 2027 (CONTINUED ON NEXT PAGE)

				Adopted	Amended
	Actual	Actual	Actual	Budget	Budget
	6/30/20	6/30/21	6/30/22	6/30/23	6/30/23
Sources of Revenues					
Local Revenues	\$ 312,096,996	\$ \$ 293,469,358	\$ 308,003,913	\$ 311,316,594	\$ 370,729,699
State Revenues, Net of Allocations	172,875,513	151,709,327	188,126,427	198,010,178	181,617,945
Federal Revenues	20,244,031	53,890,532	48,385,652	26,625,851	31,275,658
Total Revenues	505,216,540	499,069,217	544,515,992	535,952,623	583,623,302
Other Sources					
Other Sources	11,573	13,986,026	-		2,722,506
<b>Total Revenues and Other Sources</b>	505,228,113	513,055,243	544,515,992	535,952,623	586,345,808
Expenditures					
Salaries	203,173,721	208,553,765	224,384,437	248,809,118	250,097,952
Benefits	73,749,354	71,872,780	79,735,171	88,155,916	86,962,224
Purchased Services	48,548,660	51,293,670	55,415,669	56,068,649	56,916,338
Supplies and Materials	30,994,014	30,334,856	35,231,679	45,669,560	50,125,694
Capital Outlay	54,639,328	71,550,011	23,724,286	20,312,368	29,245,082
Other	66,441,087	79,835,224	69,623,369	67,995,288	79,946,168
Charter Schools	30,795,978	32,736,642	34,937,255	37,534,622	38,476,207
Total Expenditures	508,342,142	546,176,948	523,051,866	564,545,521	591,769,665
Excess of Revenues and Other Sources Over (Under) Expenditures & Transfers	\$ (3,114,029	) \$ (33,121,705)	\$ 21,464,126	\$ (28,592,898)	\$ (5,423,857)



# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J SUMMARY OF REVENUES AND EXPENDITURES - ALL FUNDS FOR THE YEARS ENDING 2020 - 2027 (CONTINUED FROM PREVIOUS PAGE)

	Projected Actual 6/30/23	Adopted Budget 6/30/24	Projected 6/30/25	Projected 6/30/26	Projected 6/30/27
Sources of Revenues					
Local Revenues	\$ 373,558,535	\$ 384,597,814	\$ 319,317,878	\$ 324,987,807	\$ 338,610,585
State Revenues, Net of Allocations	181,800,677	206,729,187	220,804,182	229,333,342	238,533,996
Federal Revenues	28,460,611	23,394,932	22,495,545	22,684,998	23,537,600
Total Revenues	583,819,823	614,721,933	562,617,605	577,006,147	600,682,181
Other Sources					
Other Sources	2,722,506		-	-	-
<b>Total Revenues and Other Sources</b>	586,542,329	614,721,933	562,617,605	577,006,147	600,682,181
Expenditures					
Salaries	242,796,625	278,672,567	288,592,162	294,986,323	301,979,330
Benefits	86,051,627	95,881,492	100,513,319	104,479,296	108,849,133
Purchased Services	52,524,271	50,405,118	51,578,785	54,433,504	57,500,428
Supplies and Materials	42,016,534	47,273,156	48,786,357	50,076,171	51,221,103
Capital Outlay	23,621,593	18,001,021	16,939,937	16,740,089	17,453,286
Other	79,246,778	76,824,968	43,352,438	50,256,265	53,770,351
Charter Schools	38,508,344	42,198,984	44,039,123	45,469,602	46,911,518
Total Expenditures	564,765,772	609,257,306	593,802,121	616,441,250	637,685,149
Excess of Revenues and Other Sources Over (Under) Expenditures & Transfers	\$ 21,776,557	\$ 5,464,627	\$ (31,184,516)	\$ (39,435,103)	\$ (37,002,968)



### ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J SUMMARY OF REVENUES AND EXPENDITURES - OPERATING FUNDS\* FOR THE YEARS ENDING 2020 - 2027 (CONTINUED ON NEXT PAGE)

		Actual 6/30/20	Actual 6/30/21	Actual 6/30/22	Adopted Budget 6/30/23	Amended Budget 6/30/23
Sources of Revenues						
Local Revenues	\$	208,890,850	\$ 191,777,297	\$ 204,367,466	\$ 210,034,481	\$ 248,736,111
State Revenues, Net of Allocations		166,794,692	144,550,644	174,614,616	190,329,230	165,936,551
Federal Revenues		20,244,031	53,890,532	48,385,652	26,625,851	31,275,658
Total Revenues		395,929,573	390,218,473	427,367,734	426,989,562	445,948,320
Other Sources						
Other Sources		11,573	13,986,026	-	-	2,722,506
Total Revenues and Other Sources		395,941,146	404,204,499	427,367,734	426,989,562	448,670,826
Expenditures						
Salaries		202,428,244	207,742,437	223,591,792	247,963,825	249,313,383
Benefits		73,512,762	71,607,390	79,487,074	87,891,522	86,716,278
Purchased Services		22,733,417	23,079,715	26,651,830	26,474,449	25,794,153
Supplies and Materials		30,991,375	30,334,856	35,229,212	45,664,160	50,120,294
Capital Outlay		4,250,192	15,758,407	4,105,931	1,462,126	6,726,838
Other		6,617,405	10,095,559	10,839,015	10,198,074	9,783,058
Charter Schools	_	30,795,978	32,736,642	34,937,255	37,534,622	38,476,207
Total Expenditures		371,329,373	391,355,006	414,842,109	457,188,778	466,930,211
Transfers in (out)		(816,753)	(266,449)	(343,301)	-	-
Total Expenditures & Transfers		372,146,126	391,621,455	415,185,410	457,188,778	466,930,211
Excess of Revenues and Other Sources Over (Under) Expenditures & Transfers	\$	23,795,020	\$ 12,583,044	\$ 12,182,324	\$ (30,199,216)	\$ (18,259,385)

<sup>\*</sup>Operating funds include the General Fund, Colorado Preschool Program Fund, Community Education Fund, Governmental Designated-Purpose Grants Fund, Nutrition Services Fund, Risk Management Fund, and Student Activities Special Revenue Fund.



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

#### SUMMARY OF REVENUES AND EXPENDITURES - OPERATING FUNDS FOR THE YEARS ENDING 2020 - 2027 (CONTINUED FROM PREVIOUS PAGE)

	Projected	Adopted			
	Actual	Budget	Projected	Projected	Projected
	6/30/23	6/30/24	6/30/25	6/30/26	6/30/27
Sources of Revenues					
Local Revenues	\$ 252,276,041	\$ 263,318,241	\$ 267,350,634	\$ 272,787,207	\$ 278,954,785
State Revenues, Net of Allocations	166,119,283	197,758,662	211,385,131	219,443,338	228,149,492
Federal Revenues	28,460,611	23,394,932	22,495,545	22,684,998	23,537,600
Total Revenues	446,855,935	484,471,835	501,231,310	514,915,543	530,641,877
Other Sources					
Other Sources	2,722,506	-	-	-	-
<b>Total Revenues and Other Sources</b>	449,578,441	484,471,835	501,231,310	514,915,543	530,641,877
Expenditures					
Salaries	242,064,056	277,882,371	287,743,295	294,704,013	301,682,904
Benefits	85,823,681	95,637,836	100,244,903	104,391,710	108,757,168
Purchased Services	27,934,983	25,918,000	25,479,056	25,734,902	25,943,065
Supplies and Materials	42,016,534	47,273,156	48,786,357	50,076,171	51,221,103
Capital Outlay	5,963,588	3,676,915	2,799,088	1,967,197	2,016,748
Other	9,170,849	9,392,978	9,377,998	9,375,630	9,411,040
Charter Schools	38,508,344	42,198,984	44,039,123	45,469,602	46,911,518
Total Expenditures	451,482,035	501,980,240	518,469,820	531,719,225	545,943,546
Transfers in (out)	(26,743)	-	-	-	-
Total Expenditures & Transfers	451,508,778	501,980,240	518,469,820	531,719,225	545,943,546
Excess of Revenues and Other Sources			_	_	
Over (Under) Expenditures & Transfers	\$ (1,930,337)	\$ (17,508,405)	\$ (17,238,510)	\$ (16,803,682)	\$ (15,301,669)



#### ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J CONSOLIDATED ADOPTED BUDGET SUMMARY FISCAL YEAR ENDING JUNE 30, 2024

	Net			Net		
	Operating		Other Funds			District
Fund Accounts	Funds Total			Total	4	Total
Beginning Fund Balance	\$	181,896,920	\$	161,940,233	\$	343,837,153
Revenues		484,471,835		130,250,098		614,721,933
Transfers In		<u> </u>		-		-
Total Funds Available	\$	666,368,755	\$	292,190,331	\$	958,559,086
Expenditures	\$	501,980,240	\$	107,277,066	\$	609,257,306
Transfers Out		-		-		-
TABOR Reserves		13,763,000				13,763,000
Other Appropriated Reserves		150,625,515		184,913,265		335,538,780
Total Appropriations	\$	666,368,755	\$	292,190,331	\$	958,559,086

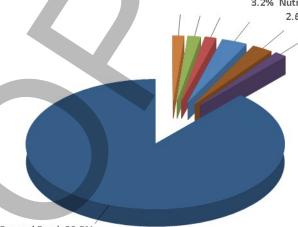
### **Consolidated Operating Funds**

Expenditures

1.4% Colorado Preschool Program Fund
1.6% Student Activities Special Revenue Fund
1.4% Risk Management Fund

3.2% Nutrition Services Fund

2.6% Governmental Designated-Purpose Grants Fund
1.4% Community Education Fund



General Fund 88.5%





### ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J CONSOLIDATED ADOPTED BUDGET SUMMARY OPERATING FUNDS FISCAL YEAR ENDING JUNE 30, 2024

	General Fund	Colorado Preschool Program Fund	Community Education Fund	Governmental Designated- Purpose Grants Fund
Revenues				0.0
State Formula				
Property Taxes	\$ 150,454,664	\$ -	\$ -	\$ -
State Equalization, net	153,011,887	-	·	*
Specific Ownership Taxes	12,667,282	_		
Local Sources	12,007,202			
Mill Levy Override	71,454,080	_	_	
Investment Income	3,500,000		60,000	
Charges for Services	1,440,000		5,894,324	
Other	7,867,891		925,000	92,000
State Sources	7,007,031		323,000	32,000
Special Education	12,268,437			
Career and Technical Education	1,250,000			
Transportation	2,177,233		-	
Preschool Revenue	5,200,000			
State On-Behalf Payment to PERA	4,700,000			
Other	3,774,633			2,026,592
Federal Sources	3,774,033	_		2,020,332
Special Education		_		5,281,481
Other	4,837,131			
Total Revenues			6,879,324	5,667,762
Total Revenues	434,603,238	<u> </u>	6,879,324	13,067,835
Francis diamen				
Expenditures				
Instruction Services	226 604 565	707.005	122 142	F 727 102
Direct Instruction	236,604,565	797,965	123,142	5,737,192
Instructional Support Services	48,676,223		80,953	6,705,935
School Management	30,840,289			135,717
Instruction Services Subtotal	316,121,077	797,965	204,095	12,578,844
District Wide Support Services				
General Administration	4,197,715	-	-	-
Fiscal Services	6,627,941	-	-	-
Operations/Maintenance/Custodial	35,355,015	-	-	338,225
Pupil Transportation	15,084,751	-	-	-
Central Services	22,676,570	-	-	-
Other Support	1,322,501	-	-	150,766
Nutrition Services	2,500	-		
District Wide Support Services Subtotal	85,266,993	-	-	488,991
Community Services	$\overline{}$			
Enterprise Operations - Program 3200	74,105	_	5,146,977	
Community Services - Program 3300	140,000	-	1,608,029	_
Community Services	214,105		6,755,006	
Property	214,103	_	100,000	_
Other Operating Expenditures	6,471,039		100,000	
Charter Schools	42,198,984	-	_	_
District Wide Subtotal	48,884,128		6,855,006	
Total Budgeted Expenditures	450,272,198	797,965	7,059,101	13,067,835
Total Expenditures and Transfers	450,272,198	797,965	7,059,101	13,067,835
Net Change in Fund Balance	(15,668,960)	(797,965)	(179,777)	
Beginning Fund Balance	159,484,987	797,965	3,995,533	-
Ending Fund Balance	143,816,027	-	3,815,756	-
Nonspendable	2,214,462	_		
Restricted for TABOR	13,763,000	-	_	_
Restricted	692,313	-	3,815,756	-
Committed for Contingencies	9,176,000	_	-	_
Committed	14,600,000	-	_	_
Assigned	77,180,610	_	_	_
Unassigned Fund Balance	\$ 26,189,642	<u> </u>	<u> </u>	\$ -
		<del>-</del>	<del>, -</del>	<del></del>
Funded Pupil Count	30,990.7			30,990.7
Budgeted Expenditure per Funded Pupil	\$ 14,529			\$ 422



### ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J CONSOLIDATED ADOPTED BUDGET SUMMARY OPERATING FUNDS FISCAL YEAR ENDING JUNE 30, 2024

	Nutrition Services Fund	Risk Management Fund	Student Activities Special Revenue Fund	Total
Revenues	00.11000.10110		110001100   0110	1000
State Formula				
Property Taxes	\$ -	\$ -	\$ -	\$ 150,454,664
State Equalization, net	-	4,649,880		157,661,767
Specific Ownership Taxes	-	-		12,667,282
Local Sources				
Mill Levy Override	-	-	-	71,454,080
Investment Income	13,000	200,000	180,000	3,953,000
Charges for Services Other	240,000 55,000	25,000	8,250,000	7,574,324 17,214,891
State Sources	33,000	23,000	8,230,000	17,214,831
Special Education	_	_		12,268,437
Career and Technical Education	-	-	-	1,250,000
Transportation	-		-	2,177,233
Preschool Revenue	-	-	- 4	5,200,000
State On-Behalf Payment to PERA	-	-		4,700,000
Other	8,700,000	-		14,501,225
Federal Sources				5 204 404
Special Education	7 600 550	-		5,281,481
Other  Total Revenues	7,608,558	4,874,880	8,430,000	18,113,451
Total Revenues	16,616,558	4,874,880	8,430,000	484,471,835
Expenditures				
Instruction Services				
Direct Instruction		-	8,094,915	251,357,779
Instructional Support Services			26,401	55,489,512
School Management	-			30,976,006
Instruction Services Subtotal			8,121,316	337,823,297
District Wide Support Services				
General Administration	7	-	-	4,197,715
Fiscal Services	/-/	-	17,571	6,645,512
Operations/Maintenance/Custodial		914,732	-	36,607,972
Pupil Transportation Central Services		- 5,899,203	2,880	15,084,751 28,578,653
Other Support		3,833,203	2,880	1,473,267
Nutrition Services	15,819,206	-	-	15,821,706
District Wide Support Services Subtotal	15,819,206	6,813,935	20,451	108,409,576
Community Services				
Enterprise Operations - Program 3200	-		8,233	5,229,315
Community Services - Program 3300	-	-	- 1	1,748,029
Community Services	-	-	8,233	6,977,344
Property	-	-	-	100,000
Other Operating Expenditures	-	-	-	6,471,039
Charter Schools		_		42,198,984
District Wide Subtotal			8,233	55,747,367
Total Budgeted Expenditures	15,819,206	6,813,935	8,150,000	501,980,240
Total Expenditures and Transfers	15,819,206	6,813,935	8,150,000	501,980,240
Net Change in Fund Balance	797,352	(1,939,055)	280,000	(17,508,405)
Beginning Fund Balance	4,284,679	6,893,122	6,440,634	181,896,920
Ending Fund Balance	5,082,031	4,954,067	6,720,634	164,388,515
Nonspendable	742,376	-	-	2,956,838
Restricted for TABOR Restricted	- 4,339,655	-	-	13,763,000 8,847,724
Committed for Contingencies	4,339,035	-	-	9,176,000
Committed	-	4,954,067	6,720,634	26,274,701
Assigned	-	-	-	77,180,610
Unassigned Fund Balance	\$ -	\$ -	\$ -	\$ 26,189,642
Funded Pupil Count	30,990.7	30,990.7	30,990.7	
Budgeted Expenditure per Funded Pupil	\$ 510	\$ 220	\$ 263	



# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J CONSOLIDATED ADOPTED BUDGET SUMMARY OTHER FUNDS FISCAL YEAR ENDING JUNE 30, 2024

	Bond			Fair		
	Redemption	Decilalizate Front	Capital Reserve	Contribution	Self Insurance	Net Total
_	Fund	Building Fund	Fund	Fund	Fund	Other Funds
Revenues			•			
Local Sources						
Property Taxes	\$ 87,109,573	\$ -	\$ -	\$ -	\$ -	\$ 87,109,573
Investment Income	2,000,000	100,000	300,000	350,000	100,000	2,850,000
Charges for Services	-	-	-	-	24,700,000	24,700,000
Other	4,500,000	-	-	2,000,000	120,000	6,620,000
State Sources						
State Equalization			8,970,525		-	8,970,525
Total Revenues	93,609,573	100,000	9,270,525	2,350,000	24,920,000	130,250,098
		-				
<u>Expenditures</u>						
Debt Services	66,263,489	-	-	-	-	66,263,489
Capital Outlay	-	2,233,547	12,038,904	1,595,000	-	15,867,451
Central Services			-		25,146,126	25,146,126
<b>Total Budgeted Expenditures</b>	66,263,489	2,233,547	12,038,904	1,595,000	25,146,126	107,277,066
Net Change in Fund Balance	27,346,084	(2,133,547)	(2,768,379)	755,000	(226,126)	22,973,032
Beginning Fund Balance	115,943,595	2,893,547	14,857,147	11,483,580	16,762,364	161,940,233
Ending Fund Balance	\$ 143,289,679	\$ 760,000	\$ 12,088,768	\$ 12,238,580	\$ 16,536,238	\$ 184,913,265
Funded Pupil Count	30,990.7	30,990.7	30,990.7	30,990.7		
Budgeted Expenditure per Funded Pupil	2,138	\$ 72	\$ 388	\$ 51		





	Fund #	10	18	19	21	22	23
			Risk	Colorado Preschool	Nutrition	Governmental Designated-	Student Activities
	Fund Name	General Fund	Management Fund	Program Fund	Services Fund	Purpose Grants Fund	Special Revenue Fund
BEGINNING FUND BALANCE (includes ALL Reserves)	Object/Source	159,484,987	6,893,122	797,965	4,284,679	-	6,440,634
REVENUES Local Sources	1000-1999	247,318,826	225,000		308,000		8,430,000
Intermediate Sources	2000-2999	65,091	-	-	-	92,000	-
State Sources	3000-3999	196,002,595		-	8,700,000	2,026,592	-
Federal Sources TOTAL REVENUES	4000-4999	4,837,131 448,223,643	225,000		7,608,558 <b>16,616,558</b>	10,949,243 13,067,835	8,430,000
TOTAL REVENUES  TOTAL BEGINNING FUND BALANCE & REVENUES		607,708,630	7,118,122	797,965	20,901,237	13,067,835	14,870,634
TOTAL ALLOCATIONS (TO)FROM OTHER FUNDS	5600,5800	-	-	-	-	-	-
TRANSFERS (TO)FROM OTHER FUNDS	5200-5300	(13,620,405)	4,649,880	-		-	-
TRANSFERS TO CHARTER SCHOOLS	0594,5211,5711	(42,198,984)		-	-	-	-
OTHER SOURCES	5100,5400, 5500,5900	-	-	-	_	-	-
AVAILABLE BEGINNING FUND BALANCE & REVENUES							,
(Plus or Minus (if Revenue) Allocations and Transfers)		551,889,241	11,768,002	797,965	20,901,237	13,067,835	14,870,634
EXPENDITURES							
Instruction - Program 0010 - 2099							
Salaries	0100	161,090,775	-	-	-	3,734,683	617,453
Employee Benefits	0200 0300,0400,0500	55,694,596 4,663,788	1	-	-	1,273,034 249,241	148,279
Purchased Services Supplies and Materials	0600	13,964,467		-	-	475,734	2,063,279 3,963,548
Property	0700	362,580	-	797,965	-	-	83,370
Other	0800,0900	828,359	-	- '	-	4,500	1,218,986
Total Instruction		236,604,565	-	797,965	-	5,737,192	8,094,915
Supporting Services							
Students - Program 2100 Salaries	0100	21,766,975				2,759,568	3,717
Employee Benefits	0200	7,377,419	-	-	-	942,938	787
Purchased Services	0300,0400,0500	586,031	-	-	-	31,135	-
Supplies and Materials	0600	286,162	-	-	-	335,259	21,673
Property Other	0700 0800,0900	- 49,000	-	-	-	- 14 490	-
Total Students	0800,0900	30,065,587	<del></del> -	<del></del> -		14,480 4,083,380	26,177
Instructional Staff - Program 2200		30,003,307				4,003,300	20,177
Salaries	0100	11,679,260	-	-	-	1,568,341	158
Employee Benefits	0200	3,461,152	-	-	-	500,599	36
Purchased Services	0300,0400,0500 0600	1,750,878	-	-	-	457,275	- (167)
Supplies and Materials Property	0700	1,380,866	-	-	-	96,340	(167)
Other	0800,0900	338,480	-	-	-	-	197
Total Instructional Staff		18,610,636	-	-	-	2,622,555	224
General Administration- Program 2300							
Salaries	0100	1,593,678	-	-	-	-	-
Employee Benefits Purchased Services	0200 0300,0400,0500	866,204 1,395,774		-	-		
Supplies and Materials	0600	255,899	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800,0900	86,160		-	-		-
Total General Administration		4,197,715		<del>-</del>			
School Administration- Program 2400 Salaries	0100	22,380,602	_		_	101,412	_
Employee Benefits	0200	7,193,445	-	-	-	34,305	-
Purchased Services	0300,0400,0500	150,850	-	-	-	-	-
Supplies and Materials	0600	1,085,652	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other Total School Administration	0800,0900	29,740 <b>30,840,289</b>	<del></del> -	<del></del> -	<del></del>	135,717	<del></del>
Business Services- Program 2500		30,040,203				233,727	
Salaries	0100	3,936,138	-	-	-	-	-
Employee Benefits	0200	1,237,153	-	-	-	-	-
Purchased Services	0300,0400,0500	846,295	-	-	-	-	17,571
Supplies and Materials Property	0600 0700	76,740 -	-	-	-	-	-
Other	0800,0900	531,615					
Total Business Services		6,627,941	-	-	-	-	17,571



	Fund #	27	29	31	41	43	65	
	Fund Name	Community Education Fund	Fair Contributions Fund	Bond Redemption Fund	Building Fund	Capital Reserve	Self Insurance Fund	Total
BEGINNING FUND BALANCE								
(includes ALL Reserves) REVENUES	Object/Source	3,995,533	11,483,580	115,943,595	2,893,547	14,857,147	16,762,364	343,837,153
Local Sources	1000-1999	6,879,324	350,000	93,609,573	100,000	300,000	24,920,000	382,440,723
Intermediate Sources	2000-2999	-	2,000,000	-			-	2,157,091
State Sources	3000-3999	-	-	-			-	206,729,187
Federal Sources TOTAL REVENUES	4000-4999	6,879,324	2,350,000	93,609,573	100,000	300,000	24,920,000	23,394,932 <b>614,721,933</b>
TOTAL BEGINNING FUND BALANCE & REVENUES		10,874,857	13,833,580	209,553,168	2,993,547	15,157,147	41,682,364	958,559,086
TOTAL ALLOCATIONS (TO)FROM OTHER FUNDS	5600,5800	-	-	-	-	-	-	-
TRANSFERS (TO)FROM OTHER FUNDS	5200-5300	-	- '		-	8,970,525	-	-
TRANSFERS TO CHARTER SCHOOLS	0594,5211,5711	-	-	1	-	7	-	(42,198,984)
OTHER SOURCES	5100,5400, 5500,5900					47.		
AVAILABLE BEGINNING FUND BALANCE & REVENUES	3300,3300							
(Plus or Minus (if Revenue) Allocations and Transfers)		10,874,857	13,833,580	209,553,168	2,993,547	24,127,672	41,682,364	916,360,102
EXPENDITURES								
Instruction - Program 0010 - 2099								
Salaries	0100	53,013	-		-	-	-	165,495,924
Employee Benefits	0200	10,398	-	-	-	-	-	57,126,307
Purchased Services	0300,0400,0500	50,000	-	-		-	-	7,026,308
Supplies and Materials Property	0600 0700	9,396				- 129,500	-	18,413,145 1,373,415
Other	0800,0900	335	-		-	-	-	2,052,180
Total Instruction		123,142			-	129,500	-	251,487,279
Supporting Services								
Students - Program 2100	2422							24.522.262
Salaries Employee Benefits	0100 0200		-	-	-	-	-	24,530,260 8,321,144
Purchased Services	0300,0400,0500	-	-	-	-	-	-	617,166
Supplies and Materials	0600	501	-	-	-	-	-	643,595
Property	0700	4	-	-	-	-	-	-
Other	0800,0900							63,480
Total Students	$\rightarrow$	501					-	34,175,645
Instructional Staff - Program 2200 Salaries	0100	18,814						13,266,573
Employee Benefits	0200	4,079	-	-	-	-	-	3,965,866
Purchased Services	0300,0400,0500	3,950	-	-	-	-	-	2,212,103
Supplies and Materials	0600	53,498	-	-	-	-	-	1,530,537
Property Other	0700 0800,0900	111		-	-	-	-	- 338,788
Total Instructional Staff	0800,0900	80,452	<del></del>	<del></del>	<del></del>	<del></del>	<del></del> -	21,313,867
General Administration- Program 2300		50,432						21,313,007
Salaries	0100	-	-	-	-	-	-	1,593,678
Employee Benefits	0200	-	-	-	-	-	-	866,204
Purchased Services	0300,0400,0500	-	-	-	-	-	-	1,395,774
Supplies and Materials Property	0600 0700		-	-	-	-	-	255,899
Other	0800,0900	_	-	-	-	-	-	86,160
Total General Administration		-	-	-	-	-	-	4,197,715
School Administration- Program 2400					•			
Salaries	0100	-	-	-	-	-	-	22,482,014
Employee Benefits Purchased Services	0200 0300,0400,0500	-	-	-	-	-	-	7,227,750
Supplies and Materials	0600	-	-	-	-	-	-	150,850 1,085,652
Property	0700	-	-	-	-	-	-	-
Other	0800,0900		_			_		29,740
Total School Administration		-						30,976,006
Business Services- Program 2500								
Salaries Employee Benefits	0100 0200	-	-	-	-	-	-	3,936,138 1,237,153
Purchased Services	0300,0400,0500	-	-	-	-	-	-	1,237,153 863,866
Supplies and Materials	0600	-	-	-	-	100,000	-	176,740
Property	0700	-	-	-	-	-	-	-
Other	0800,0900	-				-		531,615
Total Business Services						100,000		6,745,512



	Fund #	10	18	19	21	22 Governmental	23 Student
			Risk Management	Colorado Preschool	Nutrition	Designated- Purpose	Activities Special
	_ Fund Nam	e General Fund	Fund	Program Fund	Services Fund		Revenue Fund
Operations and Maintenance - Program 2600		45 205 402	252 472	$\overline{}$			
Salaries Employee Benefits		100 15,205,482 200 5,515,087	268,470 58,312				-
Purchased Services	0300,0400,0	, ,	340,850			338,225	-
Supplies and Materials		600 8,291,925	238,000	-		-	-
Property		700 448,000		-		-	-
Other	0800,0		9,100			-	-
Total Operations and Maintenance Student Transportation - Program 2700		35,355,015	914,732	$\leftarrow$	-	338,225	-
Salaries	n	100 9,356,802					
Employee Benefits		200 3,317,449				-	-
Purchased Services	0300,0400,0		-	-	-	-	-
Supplies and Materials		600 1,770,000	-	-	-	-	-
Property		700 -	-	-	-	-	-
Other  Total Student Transportation	0800,0	900 2,500 <b>15,084,751</b>					
Central Support - Program 2800		13,064,731					
Salaries	0	100 10,321,269	119,132	-	-	-	-
Employee Benefits		200 3,223,966	46,971	-	-	-	-
Purchased Services	0300,0400,0	500 1,492,220	4,151,600	-	-	-	-
Supplies and Materials		600 6,199,115	1,511,000	-	-	-	2,880
Property	0,0080	700 1,410,000	70 500	-	-	-	-
Other Total Central Support	0800,0	900 30,000 <b>22,676,570</b>	70,500 <b>5,899,203</b>	<del></del>	<del></del>		2,880
Other Support - Program 2900		22,070,370	3,833,203				2,880
Salaries	0	100 286,065	-	-	-	-	-
Employee Benefits	0	200 976,183		-	-	-	-
Purchased Services	0300,0400,0			-	-	-	-
Supplies and Materials		600 -	-	-	-	-	-
Property Other	0800,0	700 -	-	-	-	- 150,766	-
Total Other Support		1,322,501				150,766	
Food Service Operations - 3100						130,700	
Salaries	0	100 -	-	-	6,090,300	-	-
Employee Benefits		200 -	-	-	2,450,348	-	-
Purchased Services	0300,0400,0		-	-	60,000	-	-
Supplies and Materials		600 - 700 -	-	-	6,508,558 520,000	-	-
Property Other	0800,0		-	-	190,000	-	-
Total Food Service Operations		2,500	-		15,819,206		
Enterprise Operations - Program 3200		7					
Salaries		100 36,000	-	-	-	-	1,365
Employee Benefits		200 4,105	-	-	-	-	129
Purchased Services Supplies and Materials	0300,0400,0	500 7,500 600 13,500	-	-	-	-	6,739
Property		700 5,000		-	-	-	-
Other	0800,0		-	-	-	-	-
Total Enterprise Operations		74,105	-	-	-	-	8,233
Community Services - Program 3300		·					
Salaries		100 -	-	-	-	-	-
Employee Benefits	0300,0400,0	200 -	-	-	-	-	-
Purchased Services Supplies and Materials		500 140,000 600 -		-	-		-
Property		700 -	-	-	-	-	-
Other	0800,0	900 -					
Total Community Services		140,000					
Education for Adults- Program 3400		· ————					
Salaries		100 -	-	-	-	-	-
Employee Benefits Purchased Services	0,0300,0400 0300,0400,0	200 -	-	-	-	-	-
Supplies and Materials		600 -	-	-	-	-	-
Property		700 -	-	-	-	-	-
Other	0800,0			_			-
Total Education for Adults			-				
Total Supporting Services		164,997,610	6,813,935		15,819,206	7,330,643	55,085



	Fund #	27	29	31	41	43	65	
	Fund Name	Community Education Fund	Fair Contributions Fund	Bond Redemption Fund	<b>Building Fund</b>	Capital Reserve	Self Insurance Fund	Total
Operations and Maintenance - Program 2600								1
Salaries	0100	-	-	-		-	-	15,473,952
Employee Benefits Purchased Services	0200 0300,0400,0500	-	-			5,366,939		5,573,399 11,860,135
Supplies and Materials	0600	-	-			-	-	8,529,925
Property	0700	-	-	-	-	688,000	-	1,136,000
Other	0800,0900	-	-	_			-	89,500
Total Operations and Maintenance		-		-		6,054,939		42,662,911
Student Transportation - Program 2700								
Salaries Employee Benefits	0100 0200	-	-		-		-	9,356,802 3,317,449
Purchased Services	0300,0400,0500	-	-			250,000	-	888,000
Supplies and Materials	0600	-	-		-	2,891,865	-	4,661,865
Property	0700	-	-	-	-	2,112,600	-	2,112,600
Other	0800,0900				•	-		2,500
Total Student Transportation			-			5,254,465		20,339,216
Central Support - Program 2800	2422						256.064	10.505.155
Salaries Employee Benefits	0100 0200	-	-	-	-	-	256,064 79,443	10,696,465 3,350,380
Purchased Services	0300,0400,0500		· -	1		-	23,626,118	29,269,938
Supplies and Materials	0600	-	-	-	-	-	-	7,712,995
Property	0700	-	-	-		-	-	1,410,000
Other	0800,0900	-			-	-	1,184,501	1,285,001
Total Central Support		-	-		-		25,146,126	53,724,779
Other Support - Program 2900	2422							205.055
Salaries Employee Benefits	0100 0200				-	-	-	286,065 976,183
Purchased Services	0300,0400,0500				_	-	-	60,253
Supplies and Materials	0600				-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800,0900	-	-		-			150,766
Total Other Support								1,473,267
Food Service Operations - 3100	0100							6 000 200
Salaries Employee Benefits	0100 0200		-	-	-	-	-	6,090,300 2,450,348
Purchased Services	0300,0400,0500		-	-	-	-	-	60,000
Supplies and Materials	0600	-	-	-	-	-	-	6,508,558
Property	0700		-	-	-	-	-	520,000
Other	0800,0900	_	_ <del>-</del>					192,500
Total Food Service Operations		$\overline{}$	· ·		-			15,821,706
Enterprise Operations - Program 3200 Salaries	0100	3,238,086						3,275,451
Employee Benefits	0200	1,127,888	-	-	-	-	-	1,132,122
Purchased Services	0300,0400,0500	124,696	-	-	-	-	-	132,196
Supplies and Materials	0600	290,597	-	-	-	-	-	310,836
Property	0700		-	-	-	-	-	5,000
Other	0800,0900	365,710						373,710
Total Enterprise Operations		5,146,977						5,229,315
Community Services - Program 3300 Salaries	0100	654,813		_	_	_	_	654,813
Employee Benefits	0200	172,974	-	-	-	-	-	172,974
Purchased Services	0300,0400,0500	294,468	-	-	-	-	-	434,468
Supplies and Materials	0600	435,274	-	-	-	-	-	435,274
Property	0700	50,000	-	-	-	-	-	50,000
Other	0800,0900	500			-			500
Total Community Services Education for Adults- Program 3400		1,608,029						1,748,029
Salaries Salaries	0100	-	_	-	_	-	-	-
Employee Benefits	0200	-	-	-	-	-	-	
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800,0900				-			
Total Education for Adults Total Supporting Services		6,835,959			-	11,409,404	25,146,126	238,407,968
Total Supporting Services		0,033,333				11,403,404	23,140,120	230,707,300



Transfers Out and/or           Allocations Out as an Expenditure           Salaries         0100         1,000,000         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - </th <th></th> <th>Fund #</th> <th>10</th> <th>18</th> <th>19</th> <th>21</th> <th>22</th> <th>23</th>		Fund #	10	18	19	21	22	23
Property - Program 4000   Salaries   Sala								Student
Fund Name   Fund Name   General Fund   Fund   Program Fund   Services Fund   Grants Fund   Revenue Fund   Salaries   0.100				Risk				
Property - Program 4000								•
Salaries		Fund Name	General Fund	Fund	Program Fund	Services Fund	Grants Fund	Revenue Fund
Employee Benefits								
Purchased Services         0300,0400,0500         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         <			-	-	•	-	-	-
Supplies and Materials	• '		-	-	-	- /	-	-
Property Other         0700 0800,0900         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -			-				-	-
Other         0800,0900         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         <	Supplies and Materials		-	-	-	-	-	-
Total Property         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -			-	-	-		-	-
Other Uses - Program 5000 - Including Transfers Out and/or Allocations Out as an Expenditure Salaries         0100 1,000,000	Other	0800,0900				-	-	
Transfers Out and/or           Allocations Out as an Expenditure           Salaries         0100         1,000,000         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - </td <td>Total Property</td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td>	Total Property		-			-	-	
Allocations Out as an Expenditure Salaries  Employee Benefits  0200  1,000,000	Other Uses - Program 5000 - Including							
Salaries	Transfers Out and/or							
Employee Benefits	Allocations Out as an Expenditure							
Purchased Services         0300,0400,0500         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <t< td=""><td>Salaries</td><td>0100</td><td>1,000,000</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></t<>	Salaries	0100	1,000,000	-	-	-	-	-
Supplies and Materials	Employee Benefits	0200	-		-	-	-	-
Property Other         0700 0800         5,471,039 5,471,039         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	Purchased Services	0300,0400,0500	-	-		-	-	-
Other         0800         5,471,039         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	Supplies and Materials	0600		A		-	-	-
Total Other Uses         6,471,039         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <td>Property</td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	Property				-	-	-	-
TOTAL EXPENDITURES   408,073,214   6,813,935   797,965   15,819,206   13,067,835   8,150,000     RESERVES   Reserved Fund Balance   0840   130,053,027   4,954,067   - 5,082,031   - 6,720,634     Reserve for TABOR 3% - Program 9310   0840   13,763,000	Other	0800	5,471,039	<u> </u>				
RESERVES         0840         130,053,027         4,954,067         -         5,082,031         -         6,720,634           Reserve for TABOR 3% - Program 9310         0840         13,763,000         -         -         -         -         -         -         -         -         6,720,634         -         6,720,634         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <t< td=""><td>Total Other Uses</td><td></td><td>6,471,039</td><td></td><td>-</td><td>-</td><td>-</td><td>-</td></t<>	Total Other Uses		6,471,039		-	-	-	-
Reserved Fund Balance         0840         130,053,027         4,954,067         -         5,082,031         -         6,720,634           Reserve for TABOR 3% - Program 9310         0840         13,763,000         -         -         -         -         -         -         -         -         -         -         6,720,634         -         6,720,634         -         -         5,082,031         -         6,720,634         -         -         -         5,082,031         -         6,720,634         -         -         -         5,082,031         -         6,720,634         -         -         -         5,082,031         -         6,720,634         -         -         -         5,082,031         -         6,720,634         -         -         -         5,082,031         -         6,720,634         -         -         -         5,082,031         -         6,720,634         -         -         -         -         5,082,031         -         6,720,634         -         -         -         -         5,082,031         -         6,720,634         -         -         -         -         -         -         -         -         -         -         -         -         -	TOTAL EXPENDITURES		408,073,214	6,813,935	797,965	15,819,206	13,067,835	8,150,000
Reserve for TABOR 3% - Program 9310         0840         13,763,000         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	RESERVES							
TOTAL RESERVES         143,816,027         4,954,067         -         5,082,031         -         6,720,634           TOTAL EXPENDITURES & RESERVES         551,889,241         11,768,002         797,965         20,901,237         13,067,835         14,870,634           TOTAL AVAILABLE BEGINNING FUND BALANCE & REVENUES LESS TOTAL         551,889,241         11,768,002         797,965         20,901,237         13,067,835         14,870,634	Reserved Fund Balance	0840	130,053,027	4,954,067	-	5,082,031	-	6,720,634
TOTAL EXPENDITURES & RESERVES 551,889,241 11,768,002 797,965 20,901,237 13,067,835 14,870,634  TOTAL AVAILABLE BEGINNING FUND BALANCE & REVENUES LESS TOTAL	Reserve for TABOR 3% - Program 9310	0840	13,763,000	-	-	-	-	-
TOTAL AVAILABLE BEGINNING FUND BALANCE & REVENUES LESS TOTAL	TOTAL RESERVES		143,816,027	4,954,067	-	5,082,031	-	6,720,634
	TOTAL EXPENDITURES & RESERVES		551,889,241	11,768,002	797,965	20,901,237	13,067,835	14,870,634
	TOTAL AVAILABLE BEGINNING FUND BALANCE & REVENUES LESS TOTAL							
EXPENDITURES & RESERVES	EXPENDITURES & RESERVES							



	Fund #	27	29	31	41	43	65	
	Fund Name	Community Education Fund	Fair Contributions Fund	Bond Redemption Fund	Building Fund	Capital Reserve	Self Insurance Fund	Total
Property - Program 4000								<u> </u>
Salaries	0100	-	-	-	534,132	-	-	534,132
Employee Benefits	0200	-	-	-	164,213		-	164,213
Purchased Services	0300,0400,0500	100,000	95,000	2	750,000		-	945,000
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	1,500,000	-	785,202	500,000	-	2,785,202
Other	0800,0900			-	-	-		-
Total Property		100,000	1,595,000	-	2,233,547	500,000		4,428,547
Other Uses - Program 5000 - Including								
Transfers Out and/or								
Allocations Out as an Expenditure			1					
Salaries	0100	-	-	-	-	7	-	1,000,000
Employee Benefits	0200	-	-		-	-	-	-
Purchased Services	0300,0400,0500	-	-	16,000	-	-	-	16,000
Supplies and Materials	0600	-		-	-	-	-	-
Property	0700	-			-	-	-	-
Other	0800	-		66,247,489		-		71,718,528
Total Other Uses		-	•	66,263,489		-		72,734,528
TOTAL EXPENDITURES		7,059,101	1,595,000	66,263,489	2,233,547	12,038,904	25,146,126	567,058,322
RESERVES								
Reserved Fund Balance	0840	3,815,756	12,238,580	143,289,679	760,000	12,088,768	16,536,238	335,538,780
Reserve for TABOR 3% - Program 9310	0840	-						13,763,000
TOTAL RESERVES		3,815,756	12,238,580	143,289,679	760,000	12,088,768	16,536,238	349,301,780
TOTAL EXPENDITURES & RESERVES		10,874,857	13,833,580	209,553,168	2,993,547	24,127,672	41,682,364	916,360,102
TOTAL AVAILABLE BEGINNING FUND BALANCE & REVENUES LESS TOTAL EXPENDITURES & RESERVES						-		



EFFECTIVE	NAME	POSITION	LOCATION	LEAVE OF ABSENCE	SEPARATION RESIGNATION RETIREMENT
	ADMINISTRATIVE/PROFESSI			112221122	
6/28/23	Peebles, Kimberly	Assistant Principal	Erie HS		Х
	Tate, Katherine	Business Analyst	Financial Services	Х	
	Telfer, Deborah	Innovation Center Manager	Innovation Center		Х
	,				
	LICENSED				
5/26/23	Arnold, Pamela	Health Teacher	Skyline HS		Х
5/26/23	Borden, Heather	Art Teacher	Thunder Valley K-8		Х
5/26/23	Bortscheller-Sandor, Kaylee	5th Grade Teacher	Indian Peaks ES		Х
5/26/23	Browning, Nancy	1st Grade Teacher	Thunder Valley K-8		Х
5/24/23	Cavanaugh-Keyek, David	Counselor	Student Services	Х	
5/26/23	Charbonneau, Lori	4th Grade Teacher	Niwot ES		Х
5/26/23	Clayton, Megan	Preschool Teacher	Eagle Crest ES		Х
	Coles, Garrett	Art Teacher	Erie HS		Х
5/1/23	Dean, Jamie	1st Grade Teacher	Thunder Valley K8	Х	
5/26/23	Dowding, Roxanna	Special Education Teacher	Lyons Middle Senior HS		Х
5/26/23	Felbab, Mackenzie	ECSE Teacher	Spark Discovery		Х
5/26/23	Fiedler, Sandra	Speech/Language Pathologist	Student Services		Х
4/21/23 Gravestock, Dena 5/26/23 Hamzi, Logan 5/26/23 Higgins, Magalis 6/5/23 Horton, Erin 9/14/22 Jiron, Carly 5/26/23 Kneppe, Katarzyna 4/24/23 Knight, Jennifer		3rd Grade Teacher	Alpine ES	Х	
		Science Teacher	LaunchED Virtual		Х
		3rd Grade Bilingual Teacher	Rocky Mountain ES		Х
		Social Worker	Student Services		Х
		Social Studies Teacher	Longmont HS		Х
		Math Teacher	Erie HS		Х
		Speech/Language Pathologist	Student Services	Х	
5/26/23	Leopold, Lucas	Counselor	Erie HS		Х
5/26/23	Liberty, Bailey	Psychologist	Special Education		Х
5/1/23	Liss, Kyle	Instrumental Music Teacher	Frederick HS	Х	
5/12/23	Mason, Charlotte	Science Teacher	Niwot HS	Х	
	McDougall, Kevin	Social Studies Teacher	Altona MS		Х
5/16/23	Mowery, Carly	1st Grade Teacher	Centennial ES	Х	
5/17/23	Niston, Lynne	Special Education Teacher	Erie HS	Х	
8/9/23	Osborne, Katherine	Special Education Teacher	Main Street School		Х
5/26/23	Pellerito, Jade	Language Arts Teacher	Longmont HS		Х
5/26/23	Pfeifer, Lorissa	ESL Teacher & GT Teacher	Highlands ES		Х
	Pielke, Megan	Speech/Language Pathologist	Special Education		Х
	Reinhardt, Kari	Special Education Teacher	Erie ES		Х
	Rempel, Karley	Science Teacher	Silver Creek HS		Х
5/15/23	Roberts, Kelcey	Multi Grade Teacher	Special Education		Х
	Rodriguez, Sarah	Special Education Teacher	Altona MS		Х
	Smith, Christina E	Literacy Teacher	Frederick HS		Х
	St Paul, Madeleine	1st Grade Teacher	Soaring Heights PK-8		Х
5/17/23	Stecina, Lisa	Science & Math Teacher	Erie MS	Х	
5/26/23	Stecina, Paul	Dean of Students	Erie HS		Х
	Strock, Katherine	Social Studies Teacher	Skyline HS	Х	
	Szabados, Lauren	Language Arts Teacher	Lyons Middle Senior HS		Х
	Trinkler, Krystal	Dean of Students	Soaring Heights PK-8		Х
5/26/23	Uhl, Heidi	Math Teacher	Erie HS		Х
	Wellman, Edward	Instrumental Music Teacher	Silver Creek HS		Х

	CLASSIFIED	1			
5/26/23	Bendzel, Stacie	Specialized Program Para	Longmont HS		Х
	Carbajal, Juan	Custodian	Rocky Mountain ES		X
	Clementson, Katie	Secretary-School	Frederick HS		X
	DeGranillo, Herminia	Attendance Clerk	Trail Ridge MS	Х	Λ
	DiChiaro, Denae	Bus Driver	Transportation	Λ	Х
	Fink, Susan	Instructional Para	Longmont Estates ES		X
	Garcia Meave, Claudia	Community Liaison	Title I		X
	Guillen Estrada, Cesar	<i>'</i>	Mountain View ES		X
	Hansen, Amanda	Manager - Community Schools  Clerk - Attendance	Sunset MS		
	,				X
	Hardin, Loretta	Principal Secretary	Erie HS		X
	Harris Dobson, Haleemah	Specialized Program Para	Main Street School		X
	Hartman, Laurie	Specialized Program Para	Highlands ES	.,	Х
	Hayes, Mike	Head Custodian	Westview MS	Х	
	Haynie, Lawarence	Campus Supervisor	Lyon M/S		Х
	Hudson, Caulene	Specialized Program Para	Highlands ES		Х
	Hughes, Alexander	Custodian	Niwot ES		Х
	Irwin, Molly	Campus Supervisor	Erie HS		X
5/17/23	Jenkins, Jamielle	Assistant Kitchen Manager	Sunset MS	Х	
	Jensen, Genevia	Manager - Community Schools	Burlington ES		Х
5/26/23	Lee, Rachel	Specialized Program Para	Longmont Estates ES		Х
4/24/23	Leick, Tammy	Bus Driver	Transportations	Χ	
04/27/2023	Leisy, Michelle	Nutrition Services- Worker	Timberline PK-8		Χ
8/4/23	Long, Rachel	Health Clerk	Mead HS		Χ
5/10/23	Lopez, Briana	Attendance Clerk	Altona MS	Χ	
5/9/23	Lucero, Alan	Nutrition Services Delivery	Nutritional Services	Х	
5/23/23	Mein, Korri	Bus Driver	Transportation		Х
6/21/23	Merriam, Sue	Secretary-Department	English Language Proficiency		Х
5/26/23	Miller, Aida	Specialized Program Para	Legacy ES		Х
5/31/23	Miller, Laura	Registrar	Longmont HS		Х
5/23/23	Miller, Laura	Registrar	Longmont HS	Х	
4/20/23	Narum, Misty	Kitchen Manager	Northridge ES	Х	
5/26/23	North, Rhett	Accompanist	Silver Creek HS		Х
5/26/23	Olivier, Nicole	Accompanist	Thunder Valley K8		Х
5/12/23	Phelps, Lee	Special Education Para	Mead HS		Х
5/25/23	Reeves, Marie	Bus Driver	Transportation		Х
	Ripley, Jane	Custodian	APEX	Х	
	Sandoval, Anthony	Campus Supervisor	Thunder Valley K8		Х
	Selby, Christopher (Todd)	Specialized Program Para	Altona MS		Х
	Silbernagel, Corrie	Child Care Director	Centennial ES	Х	
	Soto-Marquez, Zuleika	Community Liaison	Sunset MS	X	
	Stowell, Krista	Instructional Para	Erie HS	- •	Х
	Tafoya, Randy	Head Custodian	Blue Mountain ES	Х	^
	Tank, Noah	Campus Supervisor	Sanborn ES		Х
	Thompson, Natalie	Accompanist	Erie HS		X
3, 20, 23	White, Lisa	Accompanie	Transportations		^

	NAME	POSITION	LOCATION				
	ADMINISTRATIVE/PROFESSIONAL/T	ECHNICAL					
7/1/23	Agho, Daisha	Assistant Principal- High	Frederick HS				
	LICENSED						
	Ahlstrom, Claudia	1st Grade Teacher	Legacy ES				
	Angelino, Madeleine	Language Arts Teacher	Longmont HS				
	Ascough, Serena	4th Grade Teacher	Central ES				
	Atwood, Brock Basile, Stephanie	Math Teacher Computer Teach Teacher	Erie MS Altona MS				
	Blash Lopez, Deejha	Computer Tech Teacher Kindergarten Teacher	Mountain View ES				
	Brown, Jacquelyn	Math Teacher	Erie HS				
· · ·	Burns, Whitney	Special Education Teacher	Coal Ridge MS				
	Buske, Katelyn	1st Grade Teacher	Soaring Heights PK-8				
-	Clardy, Sandrine	Math Teacher	Soaring Heights PK-8				
8/9/23	Copperberg, Lucy	ESL Teacher	Timberline PK-8				
8/9/23	Cowley, Amber	Counselor	Erie HS				
8/9/23	Crawford, Kelli	5th Grade Teacher	Black Rock ES				
	Dearborn, Payton	4th Grade Teacher	Northridge ES				
	Delaney Walker, Alyson	Counselor	Skyline HS				
	Delash, Ambera	1st Grade Teacher	Timberline PK-8				
	Diduro, Adam	Social Studies Teacher	Altona MS				
	Dwire-Elliott, Teresa	ESL Teacher	LaunchED				
	Epps, Megan	Special Education Teacher	Frederick HS				
	Ernst Johnson, Melissa	Special Education Teacher  4th Grade Teacher	Niwot HS				
-	Escarrega, Kelly Everhart, Megan	Social Studies Teacher	Soaring Heights PK-8 Erie HS				
	Goulet, Marc	Focus/STEM Teacher	Lyons M/S				
· · ·	Hude, Sarah	2nd Grade Teacher	Red Hawk ES				
	Ivener, Genell	2nd Grade Teacher	Soaring Heights PK-8				
	Jonjak Plahn, Elizabeth	Social Studies Teacher	Frederick HS				
	Kaler, Tamara	Science Teacher	Frederick HS				
8/9/23	Kelly, Evin	Counselor	Thunder Valley K8				
8/9/23	Kelty, Lisa	Special Education Teacher	Lyons M/S				
8/9/23	Kramer, Carly	Kindergarten Teacher	Thunder Valley K8				
8/9/23	Lopez, Darlene	4th Grade Teacher	Thunder Valley K8				
	Lynch, Molly	Special Education Teacher	Blackrock ES				
	Maggio, Amanda	5th Grade Teacher	Blue Mountain ES				
	Martinez, Makaylin	Physical Education Teacher	Frederick HS				
	Mohr, Elizabeth	Special Education Teacher	Centennial ES				
	Morrissette, Alicia	3rd Grade Teacher  3rd Grade Teacher	Soaring Heights PK-8				
-	Navarro, Ashleigh Nugent, Benjamin	Language Arts Teacher	Thunder Valley K8 Frederick HS				
-	Perkins, Jennifer	Art Teacher	Erie HS				
	Reavis, Annalee	Vocal Music Teacher	Coal Ridge MS				
	Reese, Melanie	Kindergarten Teacher	Mead ES				
· · ·	Reeves, Kalen	4th-Grade Teacher	Blue Mountain ES				
	Roberts, Christopher	Language Arts Teacher	Altona MS				
8/9/23	Seeger, Rachel	Social Studies Teacher	Coal Ridge MS				
8/9/23	Thelen, Chelsea	1st Grade Teacher	Thunder Valley K8				
	Topham, Henry	Welding Teacher	Career Technical Education				
	Tway, Lily	Special Education Teacher	Thunder Valley K8				
	Wendorff, Alexandra	Math Teacher	Frederick HS				
8/9/23	Yoast-Hull, Toya	Math Teacher	Soaring Heights PK-8				
= 1:= t= :	CLASSIFIED	Note the continue (Continue (Continu	Clarks He				
	Borrego, Rochelle	Nutrition Services Kitchen Manager - Trainee	Skyline HS				
	Brakel, Melissa	Instructional Para Custodian	Longmont HS				
-	Campbell, Noah Carpenter, Stephanie	Custodian Secretary - Athletic	Longmont HS Frederick HS				
	Crevelt, Michael	Bus Driver	Transportation				
	Lew, Loren	Campus Supervisor	Sanborn ES				
-	Lopez, Karen	Custodian	Erie MS				
-	McGirr, Clair Anne	Director - Child Care	Niwot ES				
	Olson, Hailey	Nutrition Services Worker	Hygiene ES				
	Weaver, Jason	Nutrition Services - Vending	Nutrition Services				
-, -5, -5	*	- · <b>U</b>					

DATE: June 14, 2023

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Board of Education Meeting Minutes

Strategic Priority – High-Functioning School Board

#### **RECOMMENDATION**

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

#### **BACKGROUND**

The Board will be asked to approve the minutes from the May 10, 2023 Regular Meeting, the May 17, 2023 Study Session, the May 24, 2023 Study Session, and the May 24, 2023 Regular Meeting.

DATE: June 14, 2023

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Recommendation to Hire Assistant Principal at Legacy

Elementary

Strategic Priority - Strong/Visionary Leadership

#### **RECOMMENDATION**

That the Board of Education approve the recommendation to hire Ms. Jennifer Byxbe as Assistant Principal at Legacy Elementary effective July 1, 2023.

#### **BACKGROUND**

Ms. Byxbe graduated with a Bachelor's Degree in Elementary Education from the University of Colorado, Denver. She obtained a Master's Degree in Educational Leadership and Principal Licensure form the University of Northern Colorado.

From 2011 to 2015, Ms. Byxbe served as an Elementary Teacher in Aurora Public Schools. From 2015 to 2016, she served as an Elementary Teacher in Denver Public Schools. From 2016 to 2019, Ms. Byxbe served as an Elementary Teacher with St. Vrain Valley Schools at Legacy Elementary. Currently, she is serving as the Dean of Students at Legacy Elementary.

Annual salary will be according to schedule.

DATE: June 14, 2023

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Recommendation to Hire Assistant Principal at Prairie Ridge

Elementary

Strategic Priority – Strong/Visionary Leadership

#### **RECOMMENDATION**

That the Board of Education approve the recommendation to hire Ms. Melissa Lettis as Assistant Principal at Prairie Ridge Elementary effective July 1, 2023.

#### **BACKGROUND**

Ms. Lettis graduated with a Bachelor's Degree in Psychology and Elementary Education from the University of Colorado, Boulder. She obtained a Master's Degree in Counseling Education from the University of Colorado, Denver. Ms. Lettis also received an Education Specialist degree focusing on Educational Leadership and Policy Studies from the University of Northern Colorado. She is currently enrolled in a Doctor of Education program focusing on Leadership for Educational Equity and Executive Leadership from the University of Colorado, Denver.

From 1998 to 2001, Ms. Lettis served as an Elementary Teacher in Boulder Valley School District. From 2003 to 2004, she served as a School Counselor at Mead Elementary in St. Vrain Valley Schools. From 2011 to 2013, Ms. Lettis served as a School Counselor in Poudre School District. From 2016 to 2018, she served as an Elementary Teacher and MTSS Coordinator at Black Rock Elementary in St. Vrain Valley Schools. From 2018 to 2019, she served as a School Counselor at Grand View Elementary in St. Vrain Valley Schools. Since 2019, Ms. Lettis has been serving as the Dean of Students at Prairie Ridge Elementary in St. Vrain Valley Schools.

Annual salary will be according to schedule.

DATE: June 14, 2023

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval to Accept Every Student Succeeds Act (ESSA) Consolidated

Federal Grant Funds for the 2023-2024 School Year

Strategic Priority – Strong District Finances

#### **RECOMMENDATION**

That the Board of Education authorize the administration to apply for, and accept if approved, a total not-to-exceed \$4,900,000 in Every Student Succeeds Act (ESSA) Consolidated Federal Grant Funds for the 2023-2024 school year.

#### **BACKGROUND**

The Colorado Department of Education (CDE) has notified the District that it is eligible for funding for the 2023-2024 school year. We will complete the Acceptance or Relinquishment of ESSA Program Funds and Assurances Form and it will be submitted to CDE. The programs involved and their respective funding amounts for 2023-2024 and 2022-2023 are as follows:

	ESSA	ESSA
	2023-2024	2022-2023
	Preliminary Allocation	Final Allocation
Title I-A (Basic)	\$3,534,802	\$2,869,799
Title IIA (Teacher Quality)	\$666,273	\$581,506
Title III (Part A ELL)	\$348,978	\$331,777
Title IV (Student Support)	\$211,463	\$211,879
Total	\$4,761,516	\$3,994,961
. •	Ψ·,· σ·,σ·σ	ΨΦ,ΦΦ.

Acceptance of these funds does not obligate the District to funds or personnel beyond the terms of the agreement. In the unlikely event that the Final Allocation from the State exceeds \$4,900,000 the Board will be notified for further review.

DATE: June 14, 2023

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of IDEA Narratives

Strategic Priority - Strong District Finances

#### RECOMMENDATION

The Board of Education approves Narratives that provide guidance and approval on expenditures associated with IDEA funding to support the provision of special education services to students attending St. Vrain Valley School District.

#### **BACKGROUND**

Every three years Districts are required to write narratives to be approved by the Board of Education and submitted to the CDE. The narratives describe to the CDE how the District will utilize the IDEA funds to support special education services for students with disabilities ages three through twenty-one attending St. Vrain Valley School District. Attached are narratives to support the listed projects. The following projects are required projects that must be supported in order to access funding through IDEA.

- Project A Special Education Services ages 5-21
- Project A Preschool ages 3-5
- Project B Extended School Year Services
- Project C Charter Schools
- Project D Early Intervention Services Voluntary
- Project F Private Schools

DATE: June 14, 2023

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Change Order to Construction Manager/General Contractor

(CM/GC) Contract for Erie High School Fieldhouse Addition Project Strategic Priority – Portfolio of 21st-Century Instructional Focus Schools

and Robust Co-Curricular Opportunities

#### RECOMMENDATION

That the Board of Education approve Change Order 5 for \$250,000 to the Construction Manager/General Contractor (CM/GC) contract with JHL Constructors, Inc., for the Erie High School Fieldhouse Addition Project for a total contract value of \$3,138,229.49. Further, that the Board authorize Brian Lamer, Assistant Superintendent of Operations, to sign contract documents and initiate scope changes in accordance with Board of Education policy.

#### **BACKGROUND**

This Change Order includes cost of relocating two modular classroom buildings to the Erie High School site.

Funding for the project comes from the 2016 Bond program. This item is being brought forth to comply with Board policy FEH stating any items over \$99,999 must have Board approval.

Original Agreement Amount	\$ 2,542,558.00
Previous change orders	\$ 345,671.49
Current change order	\$ 250,000.00
Total changes (previous + current)	\$ 595,671.49
New contract amount	\$ 3,138,229.49

DATE: June 14, 2023

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Amendment to the Construction Manager/General Contractor

(CM/GC) Agreement for the Modular Move Project at Soaring Heights

PK-8

Strategic Priority – Portfolio of 21st-Century Instructional Focus Schools

and Robust Co-Curricular Opportunities

#### RECOMMENDATION

That the Board of Education approve the Amendment to the Construction Manager/General Contractor (CM/GC) agreement with Fransen Pittman Construction Co. Inc., for the Soaring Heights PK-8 Modular Move Project for a construction budget of \$150,000 and an initial contract award of \$138,994. Further, to authorize Brian Lamer, Assistant Superintendent of Operations, to sign contract documents and initiate scope changes up to the approved amounts in accordance with Board of Education policy.

#### **BACKGROUND**

This project includes all work associated with design, engineering, and construction to relocate one modular building from Legacy Elementary to Soaring Heights PK-8.

The CM/GC review committee reviewed responses to RFQ 2017-027 for Construction Manager/General Contractor services. Fransen Pittman Construction Co. Inc., was selected as the most qualified for this project based on their past experience relocating modular buildings within the district and capacity to perform the work.

The budget for this project has been established at \$150,000, as part of Capital Reserve funds. This item is being brought forth to comply with Board policy FEG stating any items over \$100,000 must have Board approval.

DATE: June 14, 2023

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Contract Award for Learning Services Center Parking Lot

Replacement Project

Strategic Priority – Student and Staff Well-Being

#### RECOMMENDATION

That the Board of Education approve the execution of a formal agreement with National Pavement Partners, Inc. for an amount of \$325,000 and an initial contract award of \$283,183 for the Learning Services Parking Lot Replacement Project at 401 S. Pratt Street. Further, to authorize Brian Lamer, Assistant Superintendent of Operations, to sign contract documents and initiate scope changes up to the approved amounts in accordance with Board of Education policy.

#### **BACKGROUND**

The Learning Services Center (LSC) parking lot has depreciated beyond repair and needs to be remove and replaced. This will address failing asphalt, cracks and pot holes.

National Pavement Partners was selected for this project through the bid process. (see attached bid tabulation ITB 2020-049).

The budget for this project has been established at \$325.000. Funding for the project is available from CAP Reserve funds. This item is being brought forth to comply with Board policy FEG stating any items over \$100,000 must have Board approval.

#### Exhibit '1'



National Pavement Partners PO BOX 5485 Denver, CO 80217 (303) 218-5292 CID# 1278

Customer

Saint Vrain Valley Schools 395 S. Prett Parkway

Longmont, CO 80501

**Taylor Pruss** 

Pruss\_taylor@svvsd.org

(303) 591-2539

Nicholas J Reinman Sales (720) 602-0338 nreinman@nationalpavementpartners.com

Job Name

Learning Service Center R&R

401 S. Pratt Parkway Longmont, CO 80501

ITEM	DESCRIPTION	QTY	UNITS	UN	IT PRICE	CTENSION
1	4" Removal Replacement / Asphalt Pavement	7,700.00	SY	\$	36.49 \$	280,973.00
2	Pavement Markings - 4"	6,500.00	LF	\$	0.34 \$	,2,210.00
					\$	283,183.00

Infrared Asphalt Repair - All areas of repair will be swept or blown clean removing all loose aggregate, sand and water. The surface area will be heated to 325 degrees for 5-10 minutes depending on the depth, time of year, and existing condition of asphalt (typically 1-3 inches). Once the repair area has been heated, it will be raked to remove failed asphalt and a rejuvenator will be applied to replenish lost oils due to oxidation. Additional material will be applied to the area, while raking and grading it to the proper level, then compacted with a multi-ton vibratory roller and/or vibratory plate. Generally after a period of approx. 30 minutes the areas where infrared repair has taken place it can be reopened to traffic.

Crack Sealer - Clean cracks thoroughly to ensure bonding. CDOT approved rubberized Crack Sealer. Hot poured application. Crack sealing to alligatored areas will not be performed.

Sealcoat - Two coat spray application. Area will be cleaned thoroughly to ensure adhesion. Asphalt emulsion sealant with additives will be used per manufactures specifications. Edges will be applied by manual squeegee.

Sealcoat with Liquid Road Material - Two coat squeegee application with full sweep agitated tanker will be used. Additives are per manufactures specifications.

Concrete Repairs - In the event subgrade repairs are needed, wire mesh/rebar exists or the existing concrete is thicker than specified above, a change order will be issued for the additional labor, material, dump fees & hauling necessary to make the repairs.

Mill & Pave - In the event petromat exists or subgrade repairs are needed, a change order will be issued for the additional labor, material, dump fees & hauling necessary to make the repairs.

#### **EXCLUSIONS and NOTES:**

- National Pavement Partners requires 50% down payment with remainder due upon completion.
- Pricing above is <u>valid for 30 Days</u> from proposal date stated below. Due to the volatility of asphalt and redi-mix pricing escalators should be considered and are not included in pricing above.
- t is required that customer have all vehicles moved prior to crew arrival. Crew wait time will be charged at \$500.00 per hour.
- Price excludes: surveying, testing, QC/QA, engineering, utility pothole, permits, fees, bonds, erosion control, traffic control, saw cut, sweeping, final adjustment of structures, treatment of subgrade, subgrade stabilization, signage, winter heat, winter blankets, high early, color, patterns, pumping, steel reinforcing, joint sealants, fiber mesh, trickle channel, valley pans, fore bays, inlets, outlets, structures, concrete wash out.

National Pavement Partners cannot be responsible for any damage due to others moving or crossing through our barricades before required curing time. Area of work must not be utilized for 24 hours after application of sealer.

- · Sprinklers must be turned off for 24 hours before and after application for proper adhesion of sealers.
- . Oil Spot priming is excluded unless named in the scope of work above.
- . Joints between asphalt and concrete are excluded from crackseal unless named in the scope of work above.
- All curb line is to be free from all shrubs and debris, Excessive amount of cleaning will result in a service charge of employee's time at a rate of \$75.00 per hour.
- Any and all items not specifically listed in proposal, or any changes in scheduling shall be made 3 business days in advance with a revised schedule submitted to be accepted by National Pavement Partners
- Work schedule is based on Monday through Friday during Regular work hours between 7am 5pm. Except legal holidays. Add 15% to pricing above for any weekend work.
- Final Field Measurement will determine billing and payment.
- Additional mobilizations will be invoiced per each at price listed above.
- Final adjustments; manholes are \$550.00 per each, water valves are \$250.00 per each.
- All asphalt pricing above includes emulsified asphalt (slow setting).
- Price excludes: surveying, testing, QC/QA, engineering, utility pothole, permits, fees, bonds, erosion control, traffic control, saw cut, sweeping, final adjustment of structures, treatment of subgrade, subgrade stabilization, signage, winter heat, winter blankets, high early, color, patterns, pumping, steel reinforcing, joint sealants, fiber mesh, trickle channel, valley pans, fore bays, linlets, outlets, structures, concrete wash out.
- Unless specified otherwise, this proposal is offered as, and based on unit pricing rates and should not be considered a "Lump Sum" proposal. Prices based on all items quoted, any decrease in quantities are subject to revised pricing.
- Access to the job site for operations to be made available by the Contractor/Owner Rep.
- National Pavement Partners, will not be responsible for damaged concrete while crossing to perform our scope of work.
- Subgrade to be received + or one tenth of one foot from finish grade with specified moisture and compaction.
- Subgrade to be received with proper compaction, moisture and elevation ready to receive asphalt or concrete
- National Pavement Partners, will not be responsible for subgrade failure, additional charges will apply for repair.
- National Pavement Partners, cannot guarantee complete drainage in areas with less than 2% fall.
- Prices based on 64-22 or 58-28 asphalt cement. Grade S & SX with 20% RAP.
- \* Prices do not include any night work.
- Contractor/Owner must provide an on site water source.
- Please add 2% to pricing above for any Payment and Performance Bonds.



(through March 2024)

#### BID TABULATION SHEET ITB 2020-049

### ASPHALT MAINTENANCE, REPAIR AND REPLACEMENT MARCH 24, 2020 2:00PM

#### \*Standing Order

474.51 \$ 64,356.85 \$ 12,846.51

						7		_			*Standing	Orc	ter								
	Recommend for Primary		-	Secondary	FY2	20 pricing	+	Primary	F	Y22 pricing	_		FY	23 pricing	_						
	Recommed for Secondary	Recommed for Secondary				nent	Solutions		National Pavement Partners				National Pavement Partners								
			suranc	_		Υ		T		Υ		Т									
	Immigrant Wo		-	_		Υ		┸		Υ		1			Increase Ev	alua	ition				
		_	ndum #:	_		γ		1		N		1									
	SI	gned B	id Shee	13		Υ		_		Υ		1_		-	9-Jun-	22					
		Loon				7 -		_		-			New	1	New	-	Difference	Percentage			
ter		UON	QTY	-	Unit Price	E	xtended Price	+	Unit Price	-	Extended Price	-	Unit Price	E	xtended Price	1 5	xtended Price	Increased			
1	Hot pour crack sealing Asphalt Pavement	LBS	170	\$	2.25	\$	382.50	\$	2.05	\$	348.50	\$	2.56	\$	435.20	\$	86.70	25%			
	2.0" Bituminous resurfacing-			1				П													
2	Asphalt Paving	SY	250	\$	12.50	\$	3,125.00	\$	12.11	\$	3,027.50	\$	15.13	\$	3,782.50	\$	755.00	25%			
	4" Removal Replacement-							Т		Т		Т				T					
3		SY	250	\$	32.15	\$	8,037.50	\$	35.24	\$	8,810.00	\$	44.05	\$	11,012.50	\$	2,202.50	25%			
	5" Removal Replacement-			Т				Т		Т		1									
4	Asphalt Pavement	SY	250	\$	41.25	\$	10,312.50	\$	42.21	\$	10,552.50	\$	52.76	\$	13,190.00	\$	2,637.50	25%			
	6" Removal Replacement-							Т								1					
5	Asphalt Pavement	SY	250	\$	50.25	\$	12,562.50	\$	51.07	\$	12,767.50	\$	63.83	\$	15,957.50	\$	3,190.00	25%			
	12" Aggregate Base			ı				Г													
5	Undercutting/Replacement	CY	10	\$	94.55	\$	945.50	\$	45.96	\$	459.60	5	57.45	\$	574.50	s	114.90	25%			
7	3/4" Aggregate Base-Delivered															1					
7	and Installed	TON	10	\$	39.00	\$	390.00	\$	57.06	\$	570.60	\$	71.32	\$	713.20	\$	142.60	25%			
В	Saw Cutting-4" Depth	LF	200	\$	1.55	\$	310.00	\$	1.72	\$	344.00	\$	2.15	\$	430.00	\$	86.00	25%			
9	Saw Cutting-5" Depth	LF	200	\$	1.75	\$	350.00	\$	1.74	\$	348.00	\$	2.17	\$	434.00	\$	86.00	25%			
0	Saw Cutting-6" Depth	LF	200	\$	2.00	s	400.00	Ś	1.70	\$	340.00	s	2.22	s	444.00	Ś	104.00	31%			
	Sealcoat-Ultraseal Systems					_		Ė		Ť		Ť		Ť		Ť					
1	Type 1-2 Coats	SY	2500	s	1.35	\$	3,375.00	\$	1.18	\$	2,950.00	s	1.47	Ś	3,675.00	\$	725.00	25%			
2	Sealcoat Liquid Road	SY	2500	-	3.25	\$	8,125.00	\$	3.99	\$		Ś	4.98	\$	12,450.00	Ś	2,475.00	25%			
3	Pavement Markings-4"	LF	1	\$	0.30	\$	0.30	\$	0.34	\$	0.34	\$	0.47	\$	0.47	\$	0.13	38%			
4	Pavement Markings-6"	LF	1	\$	0.35	\$	0.35	\$	0.36	\$	0.36	\$	0.49	\$	0.49	\$	0.13	36%			
5	Pavement Markings-12"	LF	1	\$	0.80	\$	0.80	\$	0.45	\$	0.45	\$	0.52	\$	0.52	\$	0.07	16%			
6	Pavement Markings-24"	LF	1	\$	1.45	\$	1.45	\$	0.60	\$	0.60	\$	0.68	\$	0.68	\$	0.08	13%			
	Pavement Markings-Handicap																				
7	Symbol	LF	1	\$	45.00	\$	45.00	\$	26.25	\$	26.25	\$	32.81	\$	32.81	\$	6.56	25%			
В	Black Beauty Sand	LBS	10	\$	4.20	\$	42.00	\$	2.52	\$	25.20	\$	3.15	\$	31.50	\$	6.30	25%			
1		SQY	250	\$	3.75	\$	937.50	\$	3.46	\$	865.00	\$	4.32	\$	1,080.00	\$	215.00	25%			
		6'x8'																			
	Infrared Patching	Heat	1	\$	82.00	\$	82.00	\$	98.94	\$	98.94	\$	111.98	\$	111.98	\$	13.04	13%			
	*1yr with 4 (1)yr options																				
	-7. IIII - INITI OPEIGIIA						1														

Total:

388.95 \$ 51,510.34 \$

DATE: June 14, 2023

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Contract Award for the Educational Service Center Propane

Station Installation Project

Strategic Priority - Cutting-Edge Technology and Innovation

#### RECOMMENDATION

That the Board of Education approve the execution of a formal agreement with CPC Constructors, Inc., for a maximum amount of \$400,000.00 and an initial contract award of \$337,600.00, for the Propane Station Installation Project at the Educational Service Center. Further, to authorize Brian Lamer, Assistant Superintendent of Operations, to sign contract documents and initiate scope changes up to the approved amounts in accordance with Board of Education policy.

#### **BACKGROUND**

This project is for the installation of a propane station at the Educational Service Center bus yard.

CPC Constructors, Inc., was selected for this project through the bid process, RFP No. 2023-049.

The budget for this project has been established at \$400,000.00. Funding for the project is available from Capital funds. This item is being brought forth to comply with Board policy FEG stating any items over \$100,000 must have Board approval.

DATE: June 14, 2023

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

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

Association

Strategic Priority - Outstanding Teachers and Staff

#### **RECOMMENDATION**

That the Board of Education approve the changes to the Negotiated Agreement between the St. Vrain Valley Education Association (SVVEA) and the St. Vrain Valley School District RE-1J, as outlined in the Memorandum of Agreement (MOA), effective July 1, 2023, upon approval by the Board of Education.

#### **BACKGROUND**

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

SVVEA has formally notified the District that their membership has voted to approve these changes to the Agreement for the 2023-24 contract year. Please be advised that this MOA is not official until approved and voted on by the Board of Education on the evening of June 14, 2023.

# St. Vrain Valley Education Association and St. Vrain Valley Schools

### **MEMORANDUM OF AGREEMENT**

- PARTIES. The parties to this Memorandum of Agreement are the negotiating teams for the ST. VRAIN VALLEY EDUCATION ASSOCIATION (Association) and the ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J (District).
- **RECITALS AND PURPOSE.** This Memorandum of Agreement summarizes the tentative agreements reached between the teams prior to and on May 8, 2023. When ratified by the Association and approved by the District's Board of Education, the tentative agreements described below will be incorporated in the current Agreement between the parties.
- SUPERSEDES CURRENT AGREEMENT. Notwithstanding any provisions to the contrary set forth in the Agreement between the parties dated June 2022 (Agreement), or in Appendixes A through K of the Agreement, the amendments to the Agreement described below shall be effective upon the ratification and approval of this Memorandum of Agreement and shall remain in full force and effect through June 30, 2025 unless otherwise stated.
- **TERM OF AGREEMENT.** The parties agree that the expiration of the Agreement shall be June 30, 2025. Accordingly, Article 37 shall be amended as indicated below:
  - 37.1 This Agreement shall become effective on July 1, 2022 2023, and shall remain in effect until June 30, 2024 2025. Negotiations concerning a successor Agreement shall be in accordance with Article 4 and Appendix F.
- SALARY NEGOTIATIONS. It is the intent of the parties that salary negotiations for fiscal year 2024-25 shall include full discussion of all compensation matters. It is expressly understood that the salary negotiations may include vertical and horizontal increments on the salary schedule and whether such increments will be granted or suspended. Accordingly, Appendix F shall be amended as indicated below:
  - 1.1 It is understood that this Agreement expires June 30, 2024 2025. All compensation and insurance matters including whether education lanes and an experience step shall be granted or withheld, will be subject to negotiations for the 2023-24 2024-25 school year. The Association or the District may follow the process set forth in Article 4 to conduct negotiations concerning a successor Agreement relative to all compensation and insurance matters not later than March 1, 2023 2024.

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

#### 6 COMPENSATION.

- 6.1 The base salary will be increased by \$5,750. Accordingly, the current base salary of \$50,250 in the salary schedule will be increased to \$56,000 for the 2023-24 school year. (See Exhibit A, Teacher Salary Schedule 2023-2024)
- 6.2 The District shall grant experience steps earned during the 2022-23 school year effective in the 2023-24 school year. These steps shall be awarded at the beginning of the 2023-24 contract calendar year. Teachers will advance through the salary schedule according to current Human Resources practices.
- 6.3 The incremental change at step 1 of the current educational lanes (columns) of the salary schedule will increase as indicated below beginning with the 2023-24 school year. (See Exhibit B, Incremental Steps and Lanes Schedule 2023-2024)
  - Educational lane change at Step 1 in the MA column will increase by \$200 from the current \$1,600 amount to \$1,800.
  - Educational lane change at Step 1 in each of the MA+20, MA+40, MA+60 and MA+80/Dr columns will increase by \$100 from the current \$1,600 amount to \$1,700.
- The incremental change of the current career interval steps (green cells) of the salary schedule will increase as indicated below beginning with the 2023-24 school year. (See Exhibit B, Incremental Steps and Lanes Schedule)
  - Step 5 will have no increase remaining at the current \$2,000 amount.
  - Step 10 will have no increase remaining at the current \$2,650 amount.
  - Step 15 will increase by \$400 from the current \$3,250 amount to \$3,650.
  - Step 20 will increase by \$500 from the current \$2,950 amount to \$3,450.
- 6.5 Maximum non-temporary step (white or green cells) stipend:

For the 2022-23 school year, teachers who are at the maximum non-temporary step on the teacher salary schedule for both the 2022-23 school year and the 2023-24 school year will receive one-time extra pay equivalent to a standard step amount for the column in which they reside (prorated based on their FTE). This pay is considered part of their salary for work performed and is PERA includable.

### **6.6** Maximum temporary step (yellow cells) stipend:

Each year the SVVEA and the District may negotiate one-time extra pay for individuals who are at the maximum temporary step (yellow cells) on the teacher salary schedule. Currently, there are two groups of teachers who are placed at a maximum temporary step (yellow cells) – Group A and Group B. Group A and Group B one-time extra pay may be negotiated separately. The parties agree that for the 2023-24 school year one-time extra pay will be allocated and will be paid for employees in both Group A and Group B as indicated below.

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

• For the 2023-24 school year, teachers in Group A who are at the maximum temporary step (yellow cells) on the teacher salary schedule for both the 2022-23 school year and the 2023-24 school year will receive one-time extra pay in the amount of \$2,100 for the 2023-24 school year (prorated based on their FTE). This pay is considered part of their salary for work performed and is PERA includable.

Should any individual in Group A receive a lateral move, and is granted a step through the lateral move process, the one-time extra pay will not be paid, and the individual will be removed from Group A. However, when the individual moves laterally and is on the maximum temporary step (yellow cell) for the second year, the individual will move into Group B. Once an individual moves out of Group A and into Group B, from that point forward they will not be able to re-enter into Group A. Exception: If an individual is at the MA+40 Step 23 and moves laterally to MA+60 Step 23, there is no opportunity for a step. Individuals in this situation will remain in Group A.

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

• For the 2023-24 school year, teachers in Group B who are at the maximum temporary step (yellow cells) on the teacher salary schedule for both the 2022-23 school year and the 2023-24 school year will receive one-time extra pay equivalent to a standard step amount for the column in which they reside (prorated based on their FTE). This pay is considered part of their salary for work performed and is PERA includable.

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

- 6.7 The District will fund educational lanes for the 2023-24 school year. Teachers who meet the requirements for lateral movement on the Salary Schedule may advance through the Salary Schedule pursuant to Article 32 and District Policy GCB.
- 6.8 The District will fund increases to the coaching positions listed on the Teachers' Extra Pay for Extra Work Schedule in Appendix B in accordance with Section 1.2.
- GROUP INSURANCE PLAN. The District shall contribute to health insurance and dental insurance premiums for employee only coverage for the 2023-24 school year according to the provisions of Article 33, of the Agreement. Article 33 shall be amended as indicated below:
  - Regardless of the actual insurance plan selected by the teacher, the monthly teacher premium contribution toward the cost of employee-only coverage may be up to six percent (6%) eight percent (8%) of the monthly premium for the highest cost employee-only plan offered by the District. The District will contribute the remaining monthly premium for the employee-only plan. Any teacher contribution increase will be effective at the beginning of each benefit plan year starting in January 2020. The specific District contribution amount is dependent upon the actual insurance plan selected by the teacher.
    - 33.1.1 For the 2020 benefit plan year, the difference between the 2019 benefit plan employee-only premium contribution (\$15.00 per month) and the 2020 benefit plan employee-only premium contribution (up to 6% as indicated in 33.1 above) shall be directly applied to offset the employee premium contribution amount for other tiers within the respective plan (self-funded vs fully-funded).

- 33.2 The District will contribute the employee-only premium cost of dental insurance coverage under the District's group dental insurance plan for each eligible teacher who enrolls in the basic plan coverage.
- 33.3 The District will contribute the premium cost of \$40,000 accidental death and dismemberment and life insurance coverage under the District's group insurance plan for each eligible teacher who enrolls for such coverage.
- 8 SPECIALIZED PROGRAMMING. Article 16 shall be amended as indicated below:

## Section 16A - Department of Special Education

- 16.1 Specialized Programming <u>is comprised of the Department of Special Education.</u>
  - 16.1.1 Specialized services providers in Special Education, as indicated in Section 16A of this Article, includes the following positions: occupational therapists, speech-language pathologists, speech-language pathologist-assistants, teachers of the deaf/hard of hearing, school audiologists, teachers of visual impairment/orientation and mobility, physical therapists, school psychologists, social workers in special education and special education teachers.
- The District and the Association recognize that the workload for specialized services providers in Special Education is significant and variable. Designating time to continued professional development as well as teacher directed preparation/collaboration time is needed to meet the demands of the workload.
  - Specialized services providers in Special Education, as identified in Article 16.1.1, will be granted an extended contract of three (3) six (6) days per year, paid at per diem. One (1) of these days will be for the district directed Specialized Programming training which will coincide with the final day of New Teacher Orientation. The remaining two (2) five (5) days are optional and shall be teacher-directed work days to be used as flex days during the remainder of the school year. These flex days shall be teacher-directed for these providers to meet workload/caseload requirements the legal duties and responsibilities of IDEA, which includes the administration and delivery of services required by the goals of IEPs for their students. and These flex days must be used on a non-contact days.
  - 16.2.2 The District and Association recognize the need for student supervision throughout the school day, and also recognize the value and unique job responsibilities of Special Education specialized services providers in Special Education as identified in 1.1.1 and 16.1.1. While specialized services providers in Special Education can be required to perform student supervision duty, there may be situations where their time can be

better utilized in other roles during regular duty times. In such cases, specialized services providers in Special Education and building principals will work together to determine if a different role is warranted during regular duty time.

- 16.2.2.1 Itinerant specialized services providers in Special Education as identified in 16.1.1 will not be required to perform student supervision duty unless they are required to meet and/or escort identified students.
- 16.3 Any teacher who is assigned a student who is receiving specialized programming will be given as much notice as feasible of such assignment. The building administration will give consideration to the severity level of students with identified needs when they are placed in classrooms.
  - In the general education classroom the teacher shall provide accommodations/modifications as stated in the student's individual plan. The general education teacher may request support from the special education team, which may include accessing an instructional coach from the Department of Special Education.
  - When children with disabilities are re-integrated into a general education classroom from a site-based program, the general education classroom teacher shall be provided with supports and services as outlined in the individual plan. Resources may include paraeducator support, assistive technology and/or access to an instructional coach (e.g., behavioral specialist, autism specialist) from the Department of Special Education.
  - 16.3.3 When the building level schedules are developed by the administrator or his or her designee, the severity of special education student needs, the number of classes/levels to be taught, and the total caseload assigned will be considered in order to allow the special education teacher adequate time to fulfill the required duties.
- In the area of Special Education, the Building Special Education Team, which includes, but is not limited to the following roles: teachers, paraeducators, itinerant staff, and the supervising building level administrator, shall provide the general education teacher(s) the appropriate information regarding accommodations, modifications, and individual needs as stated in the student's individual plan, as well as an alternate plan in place for all individual plans in the event that a paraeducator is absent from work or unavailable. This information shall be provided by the appropriate special education case manager at the beginning of each school year and when any change is made to a student's individual plan and/or schedule. When necessary, case managers will consult with building administration and district-level special education administration in regard to student plans.

- 16.4.1 The Department of Special Education shall provide to the special education team (e.g. the providers of the services) the resources as set forth in the IEP, developed by the IEP Team (special education teacher, classroom teacher(s), parent(s)/guardian(s), and other related services providers as needed). A Special Education Executive Director or designee shall be invited to attend at any IEP meeting at which additional financial or personnel resources may be added to the IEP.
- 16.4.2 The District will compensate all participating employees for student IEP meetings occurring outside of the contract day at the hourly rate in accordance with Appendix A, Section 4. The District will demonstrate a good-faith effort to schedule such meetings during the contract day.
- 16.5 Specialized services providers in Special Education will have adequate materials, workspace/storage, and access to technologies required to fulfill their duties. Coordination between principals and specialized services providers in Special Education is expected. Requests will be made to ensure that specialized services providers in Special Education have technology as per the district's Learning Technology Plan. Classroom special education teachers will be provided classrooms and accommodations commensurate with the needs of the students being served.
  - 16.5.1 Renewal cost for occupational therapists, speech-language pathologists, teachers of the deaf, teachers of visual impairment/orientation and mobility, physical therapists and school psychologists required in order for the District to receive reimbursement from Medicaid will be paid by the District on a year-to-year basis contingent upon employment and if the District is participating in the Medicaid reimbursement program for the provided services. Renewal costs will be paid from Medicaid reimbursement funds received by the District. This reimbursement of costs is specific to the Medicaid reimbursement program only and required renewal of any Colorado Department of Education professional licenses is excluded.
  - 16.5.2 The IEP team will consider the impact of a provider's absence on the student's progress and performance and to determine how to ensure the continued provisions of Free Appropriate Public Education (FAPE) in order for a student to continue to progress and meet the annual goals of his/her IEP, whether an interruption of services constitutes a denial of FAPE is an individual determination that must be made on a case-by-case basis.
    - 16.5.2.1 In the event provisions of FAPE are not being met due to a provider's absence, the District will be responsible for obtaining qualified professionals necessary to provide needed

make up services for the student. These services could be provided before or after school, or during vacations or summer recess. The guidance provide by this Article can be applied to any service, including speech language pathologists, audiology, occupational therapists, physical therapists, school psychologists, and school social workers.

- The Association and the District are committed to creating a collaborative 16.6 advisory council of special education providers and administrators to engage in meaningful dialogue regarding relevant matters pertaining to special education programs and services. The advisory council will provide guidance and recommendations in support of District and department goals by: reviewing caseload targets and staffing guidelines, exploring and recommending workload calculators for each service provider group, receiving and sharing information specific to special education practices and expectations; advising and solving problems regarding staffing and training needs specific to special education providers; answering questions and clarifying information regarding programming direction; and other topics deemed relevant by the advisory council. The advisory council will ensure that there is clear and consistent communication to all specialized service providers throughout the district will form the Special Education Leadership Team that will function as the department leadership team and will operate using the collaborative decision-making process outlined in Article 39. This team shall have a maximum of 18-20 participants and must include representation from each feeder. The role of the Special Education Leadership Team will be to move the District forward in serving students as required by IDEA. The Special Education Leadership Team will be responsible for District-level initiatives, goals, professional development, and other topics deemed appropriate by the leadership team. This Special Education Leadership Team will meet in the months of September, November, January and May. The Special Education Leadership Team may modify this meeting schedule with at least one (1) month prior notice. Meeting agenda items will be solicited from all licensed specialized services providers in Special Education at least ten (10) workdays before each meeting and added to the standing agenda items which include: general staffing overview, workload/caseload, legal or legislative updates, and professional development opportunities. The agenda will be sent to all team members at least two (2) work days before the meeting's date. Meeting notes will be sent to all licensed specialized services providers in Special Education within seven (7) days of the meeting after they have been reviewed and approved by all Special Education Leadership Team members.
  - 16.6.1 The District and the Association will facilitate the creation of Specialty
    Leadership Teams (SLT) to represent the various areas of Special
    Education. These SLTs will be comprised of educators from across the
    district and shall facilitate the addition of topics to the Special Education
    Leadership Team agenda. The SLTs will meet during the months of
    August, October, December, February, and April and may meet more

often if the members elect to do so. The format (virtual or in-person) of the SLT meetings and SLT membership will be decided through the collaborative decision-making process outlined in Article 39.

## Examples of Specialty Leadership Teams may include:

- OT/PT
- DHH/TVI/Audiologist
- Psychologists/Social Workers
- SLP
- Elementary Special Education Teachers
- Middle School Special Education Teachers
- High School Special Education Teacher
- Early Childhood and Early Childhood Special Education Teachers
- Center-Based Program Teachers
- Main Street/LSAce
- 16.6.12 Membership on the advisory council Special Education Leadership

  Team will be from a cross-section of positions and levels to include representatives from all areas of certified special education providers and administrators, as recommended below: selected by the members of the various SLTs.
  - Main Street/LSAce (2)
  - Psychologist (3)
  - SLPs (3)
  - Special Education Teachers:
    - Center-based programs (3)
    - Resource (4) (two elementary; two secondary)
  - OT (1)
  - DHH (1)
  - Vision (1)
  - Audiologist (1)
  - Early Childhood Special Education (2)
  - ◆ PT (1)
  - Instructional Coach (1)
  - SVVEA Representative (1)
  - SVVSD Representative (1)
- Participation on the Advisory Council Special Education Leadership

  Team will be voluntary, with the final decision regarding membership
  determined jointly by the Executive Director of Special Education &
  President of SVVEA. Requests for volunteers will be made annually in
  the spring for participation during the following year. Final decisions
  regarding membership will be announced by May 1 of the year

- preceding advisory committee participation. Participants will receive credit from the Office of Professional Development. The unavailability of Council members shall not delay the work and decision making of the Advisory Council Special Education Leadership Team.
- 16.6.3 Members will represent their specialized service provider group by seeking questions/topics from colleagues in their group to submit for consideration to be added to the agenda and participating in the monthly meetings.
- 16.6.4 At the beginning of each year, a general plan for how the Advisory
  Council will operate, including a schedule of general topics to be
  discussed and a schedule of meeting dates and times will be created
  using the collaboration process concepts in Article 39. The general plan
  shall be shared with the specialized service provider staff by the
  September Late Start day and may be revised as necessary during the
  school year.
- 16.6.54 The Executive Director Assistant Superintendent of Special Education or designee will document the meetings, publish the minutes to a dedicated webpage in perpetuity, and distribute, via e-mail, the minutes to all specialized services providers in Special Education.
- 16.6.65 A professional study team will be organized to provide professional development/salary credit for participating members. The Assistant Superintendent of Special Education, along with the Special Education Leadership Team, will complete the Office of Professional Development application for earning District professional development/salary credit for participation on the Special Education Leadership Team. Individual team members will be responsible for submitting the necessary paperwork to request approved credit.
- 16.6.76 No person shall take reprisals affecting the employment or working conditions of any participant in this process.
- 16.6.7 The Assistant Superintendent of Special Education or designee will hold two (2) general forums, one (1) in the middle of each semester, for all Specialized Services Providers in Special Education.
- 16.7 Specialized programming departments (as described in Article 16.1) The Department of Special Education will provide information and/or training for specialized services providers in Special Education, as identified in Article 16.1.1, on specific specialized programming in the District. The department representative providing the training shall notify the Association upon scheduling such training and the SVVEA Association President or designee may attend. This

training will include applying federal and/or state statutes/regulations and case law, and roles and rights of providers.

In addition, training will be provided regarding adherence to Article 8 of this Agreement, discipline of special education students, curriculum adaptations and materials, and recommendations of the Advisory Council Special Education Leadership Team (Article 16.6).

- 16.8 The special education team shall have an alternative plan in place for all IEPs in the event that a service provider, including a paraeducator, is absent from work or unavailable. The Department of Special Education will assist in the development of a special education paraeducator substitute pool to be accessed when paraeducators are not available due to a leave day or absence. The District and the Association recognize the impact of such absences upon the daily schedules and workload of both the special education and the general education teachers.
  - 16.8.1 In the event there are not paraeducator subs which fill open jobs building administrators will use existing language in Appendix A, Paragraph 4 to provide compensation for teachers who cover classes.
- 16.9 The district and the Association both recognize the importance of workload as a factor in student learning. There is agreement that caseload numbers do not always encompass what is included in a workload analysis.
  - 16.9.1 The District and Association will collectively work on determining the components of a special education provider's specialized services providers in Special Education workload to be considered when identifying and reviewing caseloads as part of the work done by the Special Education Advisory Council (SEAC). The Association, SEAC, and special education leadership will make a recommendation to the negotiation teams by the beginning of March 2022. Until such time an alternative model is identified, the Special Education Specialized Services Providers in Special Education Caseload/Workload Memorandum Target Ranges and Staffing Guidelines will continue to be utilized.
- 16.10 A workload/caseload review will consider the number of students served, disability areas, severity of disabilities, grade levels of students, para educator(s) allocations, and the overall workload of the special specialized services provider in Special Education.
  - 16.10.1 The Department of It is the responsibility of the Assistant
    Superintendent of Special Education and other special education
    leadership will automatically to review specialized service providers
    caseloads by provider during the school year on a quarterly basis. This

review consists of running reports from the District's chosen IEP system that identify the following:

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

A caseload review will be offered to specialized services providers in Special Education if the quarterly review indicates the provider is outside of the caseload ranges that would be expected for that time of the year in comparison with similar peers.

- 16.10.2 If a specialized services provider in Special Education believes that the size and/or composition of their caseload is not in the best interest of the students on the caseload, they will meet with the building principal or supervisor to review the caseloads and schedule. The provider making the request for a caseload review may provide the building principal or supervisor with relevant data, which may include the results of the CEA Workload Calculator pilot, supporting their concerns during the review meeting. If, at the building level, a reasonable solution cannot be reached, the area special education coordinator Assistant Director and the Association President and/or designee will be involved. Should a request for FTE be required, the area coordinator Assistant Director will present it at a special education administration team meeting for further review. All decisions requests for FTE will be made by the Executive Director Assistant Superintendent of Special Education and members of to the Superintendent's Cabinet. The school will be notified of the decision within ten (10) days of their request.
  - All reviews will be completed within ten (10) work days or less from the date of the request. The teacher(s) will be involved in a follow up meeting to discuss the results of the review and be provided in writing the results of the review. A solution to the need brought forth during the workload review will be collaboratively developed between the employee, the Association president or designee, and the Department of Special Education.

16.10.4 Contracts for specialized services providers in Special
Education will be based on 1.0 FTE or equivalency. By
mutual agreement, a provider may be assigned an additional
class or increased caseload to accommodate the needs of the
building or department. In such cases, the supervisor and
provider shall follow the procedures outlined in Appendix A,
Section 3.3 and the provider's compensation adjusted
accordingly.

## Section 16B - Department of Student Services

- 16.11 Specialized Programming Department of Student Services
  - 16.11.1 Specialized services providers in Student Services, as indicated in Section 16B of this Article, includes the following positions: school counselors, mental health interventionists, school nurses, social workers not in special education
- 16.12 The Association and the District recognize the importance of quality Student
  Services programs throughout the District. The work of certified specialized
  services providers in Student Services is essential to providing proactive,
  comprehensive, and developmentally appropriate supports to address needs of the
  whole child.
  - 16.12.1 All specialized services providers in Student Services will have a plan/work time and duty-free lunch during the contracted school day as stated in Article 8, specifically 8.1, 8.4 and 8.5. Specialized services providers in Student Services may, on occasion, need to flex their scheduled plan/work time or duty-free lunch to accommodate student needs. In such cases, the principal/supervisor shall work with the provider to identify an alternative schedule. In the event that an alternative schedule cannot be arranged the provider will be compensated at the hourly rate in accordance with Appendix A, Section 4 or offered flex time.
  - 16.12.2 The duties of specialized services providers in Student Services shall focus on direct and indirect student services that are aligned with Board of Education Policy and best practices.
  - 16.12.3 To ensure quality school counseling programs exist that foster the ability to develop and maintain positive student relationships based on trust and a clear sense of boundary, school counselors will not be unilaterally assigned to roles that require them to administer formal discipline and/or punishments.

- 16.12.3.1 Under unique circumstances and with prior notice and mutual agreement, the building principal may ask a school counselor to help facilitate disciplinary situations. In such circumstances, school counselors shall be limited to overseeing that student and staff safety are maintained and gathering information regarding the situation to be handed over to the appropriate administrator for final disposition.
- 16.13 The District will compensate all participating employees for student 504 meetings occurring outside of the contract day at the hourly rate in accordance with Appendix A, Section 4. The District will demonstrate a good-faith effort to schedule such meetings during the contract day.

### Section 16C - Department of Early Childhood Education

- 16.15 Specialized Programming Department of Early Childhood Education
  - 16.15.1 Specialized services providers, as indicated in Section 16C of this Article, includes the following positions: Early Childhood Educators, Early Childhood Special Educators.
- 16.16 Early Childhood Special Education (ECSE)
  - 16.16.1 Seven and one-half (7.5) hours of the fifteen (15) clock hours of state mandated professional development will be teacher-directed.
  - 16.16.2 The Association and the District recognize the importance of quality
    Early Childhood Education (ECE) and Early Childhood Special
    Education (ECSE) programs in all schools and support students
    attending their home schools whenever possible. The implementation of
    Universal Preschool (UPK) Colorado may provide modifications to
    existing District placement practices. The Early Childhood Department
    will continue providing proactive communication to all Preschool staff
    and opportunities for participation in brainstorming and work groups
    regarding the implications of UPK within the District. In efforts to be
    transparent and inclusive of staff voices, the collaborative decisionmaking process outlined in Article 39 shall be utilized.
- 9 MEMORANDUM. The memorandum regarding Specialized Services Providers in Special Education workload/caseload, target ranges and staffing guidelines will continue to be utilized for 2023-24 and shall be amended to read:

Specialized Service Providers in Special Education
Workload/Caseload Memorandum
Target Ranges and Staffing Guidelines
2022-23-2023-2024

The District and the Association both recognize the importance of workload as a factor in student learning. There is agreement that caseload numbers do not always encompass what is included in a workload analysis. Target caseload ranges for the beginning of the 2022-2023 2023-2024 school year are listed below. These target ranges and staffing guidelines will be shared with all special education specialized services providers in Special Education by August 1, 2022 2023 and will be utilized in making staffing decisions at both the building and department levels throughout the year.

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

Beginning of the Year Target Caseload Ranges for 2022-2023 2023-2024 based on direct and consult students:

- Elementary Resource Teachers: 18 to 24 students
- Middle School Resource Teachers: 18 to 25 students
- K-8 Resource Teachers: 18 to 24 students
- High School Resource Teachers: 20 to 26 students
- High School Severe Supports Needs (SSN) Teachers: 10 to 15 students
- Main Street School Significant Emotional Disorder Teachers: 6 to 12 students
- Center-based Program Teachers at the elementary level (Autism, SSN, Affective Needs): 6 to 9 students
- Center-based Program Teachers at the secondary level (Autism, SSN, Affective Needs): 6 to 11 students
- Speech-Language Pathologists (SLP): 42 to 47 students
- Physical Therapists (PT): 30 to 35 students
- Occupational Therapists (OT): 45 to 55 students
- Deaf and Hard of Hearing (DHH): 10 to 24 students
- Visually Impaired (VI): 10 to 24 students
- School Psychologist / Social Workers: 110 to 130 students
- Audiologist: 10,000 to 12,000 students

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

It is the responsibility of the Executive Director Assistant Superintendent of Special Education and other special education leadership to review caseloads by provider during the school year on a monthly basis as indicated in Article 16.10 of the Agreement. This review consists of running reports from the District's chosen IEP system that identify the following:

- Schools
- Total number of students by Least Restrictive Environment (LRE) percentage

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

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

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

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

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

- 10 COLLABORATIVE DECISION-MAKING. Article 39 shall be amended to read as indicated below:
  - 39.1 The District and the Association agree that giving teachers increased responsibility for sharing decisions fosters the collegial exchange of ideas necessary for effective professional practice and enhancement of the learning environment.
  - 39.2 In support of shared decision making the District and Association agree that certain topics will be brought to a collaborative decision-making process in order to reach an end result.
    - 39.2.1 Such topics may include, but are not limited to, budget, programming, instructional practices, staffing, school improvement plans, scheduling,

Multi-Tiered System of Supports/Response to Intervention (MTSS/RtI), use of time, meetings' agenda items, and professional development time.

- 39.3 The e Collaborative decision-making process will be achieved by individual buildings/departments implementing a an intentional process for teachers' and administrators' voices and interests to be considered and valued in decisions that will be made, shared, and communicated. Understanding that the collaborative decision-making process may vary based on each building's/department's unique needs and leadership style, it is important that each building/department develop a process that focuses on meaningful engagement by stakeholders in decisions affecting them. Decisions based on this process ensure that all stakeholders have a voice and will support decisions.
  - 39.3.1 Annually, not later than the September late start day, the collaborative decision-making process shall be <u>developed and</u> communicated to staff at each site <u>by the building/department administration and leadership team</u>.
- 39.4 In the collaborative decision-making process the following elements will be evident:
  - At the outset of the process, the supervisor shall inform participants of the scope and sequence of the discussion and the manner in which the final decision will be made (collaborative consensus, consultation or directive). Consensus shall be defined as a unanimous or a majority decision of the members of the decision-making team or impacted group. Consultation shall be defined as formally discussing and receiving feedback/advice from the decision-making team or impacted group before a decision is made. Directive shall be defined as decisions made solely by the administration. The types of decisions listed below make up the model that should be developed in the collaborative decision-making process at each building/department.
    - 39.4.1.1 Consensus decisions are made by the impacted group, task force or committee in which the building/department administration is an equal participant. Examples of topics that are generally decided through a consensus process include, but are not limited to:
      - Mission and Vision Statement Development
      - Committee and Team Meeting Goals
      - Building/Department-level Professional Development and Late Start Yearly Plan
      - Collaborative Decision-making Process Training Needs and Implementation Timeline

- Membership of the Building Leadership Team/District Department Leadership Team
- Educator Only Spaces
- Parent-teacher Conferences Schedule
- <u>Designation of Flex Place Days/Compensation Days</u> /<u>Teacher Work Days</u>

# 39.4.1.2 Examples of topics that are generally decided through consultation include, but are not limited to:

- Master Schedule and Job Assignments
- Allocation/Distribution of FTE
- teacher evaluations
- Budget and Resource Allocation
- Student Expectations and Behavior Systems
- Hiring Personnel
- Duty Schedules and Use of Time
- Building FTE Distribution Priorities
- Workspaces
- Extra Duty Hours Distribution
- Programming
- Structure of the Building Leadership Team/District Department Leadership Team
- Monthly Meeting Time Agendas
- Building Level Tier 1 Systems
- School Improvement Plans/UIP

# 39.4.1.3 Topics to be decided through directive will, but are not limited to:

- Emergency Incidents
- Standard Response Protocol Drills
- Weather Related Issues
- Time-sensitive Decisions
- 39.4.2 Teachers and Administrators affected by the outcome will be given an opportunity to be represented in the process. This representation might vary from one (1) topic and/or building to another. (leadership teams, grade level teams, departments, ad hoc committees)
- 39.4.3 Communication about the issue, process of decision making, and the decision will be shared openly with all affected parties.
- Members of the staff will know how to access information regarding the process used in reaching decisions.

- 39.4.5 The parties recognize that these higher levels of input should result in shared ownership of decisions.
  - 39.4.5.1 No person shall take reprisals affecting the employment or working conditions of any participant in the collaborative decision-making process.
- 39.5 The parties recognize that training in the collaborative decision-making process will be necessary to successfully implement this process on a consistent basis throughout the District.
  - 39.5.1 Each site Building/department administrators and leadership teams will determine their the training needs and implementation timeline at each site using the consensus process listed in 39.4.1.1 above.
  - 39.5.2 Building/department administrators and leadership teams, can request joint training conducted by HR and SVVEA Staff on collaborative decision-making procedures and distributed leadership for the entire team.
  - 39.5.3 All new principals to the District or in their first position as a principal shall receive training on collaborative decision-making procedures and distributive leadership.
- MEMORANDUM OF UNDERSTANDING. A new Memorandum of Understanding combining two surveys required in existing Memorandums of Understanding shall be included in Appendix J to read as indicated below. The existing Memorandums of Understanding regarding the Implementation of SB-10-191 Teacher Feedback on Principal Evaluation and Building/District-level Department Survey shall be removed from Appendix J.

## **MEMORANDUM OF UNDERSTANDING**

## **Building/District-level Department Leadership and Climate Survey**

The Association and District agree that teacher and special service provider feedback regarding the overall climate within each building and District-level department will lead to achieving and maintaining highly effective schools and programs and improving communication between licensed staff and administration. To that end, it is agreed that an annual leadership and climate survey will be administered by the District. This survey will be an anonymous online survey administered by the Department of Human Resources and will include two separate sections as defined below.

Section I – Leadership Survey

- 1. Section I of the survey will gather feedback from teachers and special service providers to be used in the evaluation process for the site principal and District-level department administrators to meet the requirements of SB 10-191. The survey will identify the principal/administrator for whom the feedback is being provided and the questions will be aligned with the Colorado Department of Education *Principal Quality Standards* and District-designed leadership standards utilized in the evaluation process.
- 2. Responses from Section I of the survey will only be discussed with individual building/District-level department administrators by the appropriate supervisor and used in the administrator's annual evaluation process.

### Section II - Climate Survey

- 1. Section II of the survey will gather feedback from teachers and special service providers regarding the overall climate in any/all individual buildings and District-level departments which an individual is assigned. The survey will include the following three (3) open-ended questions:
  - A. What is working well in your school/department?
  - B. What are areas of concern?
  - C. What thing, if changed, would most improve the success of your school/department?
- 2. Responses from Section II of the survey will be shared with and discussed with individual building/District-level department administrators by the appropriate supervisor. Themes, based on the responses, will be identified for each question. The identified themes for each question will be shared with the Association by each supervisor. The themes, and any school/District-level department improvement impact, will be shared with and discussed with the building/District-level department leadership team. An overview of the specific themes for each question and any school improvement impact will then be shared with all licensed employees at the building/District-level department before the end of the school year in which the survey was taken with the opportunity for discussion at the building/District-level department. Use of a facilitator is encouraged.
- 3. Survey responses from Section II should be limited to matters regarding building/District-level department climate and not attributed to any individuals or groups. Any responses including individual or group names and/or attributed to specific individuals or groups will be filtered for use in the survey data.

The Leadership and Climate survey will be made available to all licensed employees during the window beginning with the first contract day after Thanksgiving break and ending on the last contract day before Winter break. The survey will be open for individual responses for a period of three (3) weeks as announced prior to the survey window in a staff meeting and followed up by email with the survey link from the

Department of Human Resources. At least fifteen (15) minutes will be allocated to the staff to complete the survey during a Late Start or scheduled supervisor directed meeting.

#### **MEMORANDUM OF UNDERSTANDING**

## Implementation of Senate Bill 10-191 - Teacher Feedback on Principal Evaluations

The District and the Association agree that the successful implementation of SB 10-191 requires that a facilitated work group of the Evaluation Task Force be identified and charged with designing a model for gathering teacher input for use on the evaluation process for building principals.

Teacher input shall be aligned with the Colorado Department of Education *Principal Quality Standards*.

The work group tasks shall include:

- Research existing models
- Recommending a data gather instrument
- Recommending an implementation process
  - Format for gathering feedback
- Recommend use of feedback data

The work group shall be comprised of:

- Area Assistant Superintendents (2)
- Human Resources Representative (1)
- Principal Representatives (3)
- Association Leadership Representatives (3)
- Teacher Representatives (3)

#### Timeline:

 Recommendation for Negotiations Teams by the beginning of May 2012 (extended to Fall 2012)

#### **MEMORANDUM OF UNDERSTANDING**

## **Building/District-level Department Climate Survey**

To maintain highly effective schools and programs, and to increase communication between licensed staff and administration, the District and the Association agree to enter into this Memorandum of Understanding to extend the pilot for a building climate survey to the 2017-18 school year. This building/District-level department survey will be an

anonymous online survey administered by the Area Assistant Superintendents' office and will meet the following criteria:

- 1. The survey will include three (3) open-ended building climate questions:
  - A. What is working well in your school?
  - B. What are areas of concern?
  - C. What thing, if changed, would most improve the success of your school?
- 2. The survey will be made available to all licensed employees during the window beginning with the first contract day in January and ending with the March Late Start. The survey will be open for individual responses for a period of three (3) weeks as announced prior to the survey window in a staff meeting, and followed up by email with the survey link from the Area Assistant Superintendents' office. At least ten (10) minutes will be allocated to the staff to complete the survey during a Late Start or scheduled supervisor directed meeting.
- 3. Survey responses should be limited to matters regarding building/district-level department climate and not attributed to any individuals or groups. Any responses including individual or group names and/or attributed to individuals or groups will be filtered for use in the survey data.

The responses from the survey will be shared with and discussed with individual building/district-level department administrators by the appropriate area assistant superintendent. The filtered survey data will then be shared with the Association by each area assistant superintendent. The filtered survey data, as well as themes for each question and any school improvement impact, will be shared and discussed with the building/District level department leadership team. An overview of the survey results, including specific themes for each question and any school improvement impact will then be shared with all licensed employees at the building/District-level department before the end of the school year in which the survey was taken with the opportunity for discussion at the building/District-level department by the end of September of the following year. Use of a facilitator is encouraged.

MEMORANDUM OF UNDERSTANDING. A Memorandum of Understanding regarding Innovation and Technical Programs Compensation Task Force shall be included in Appendix J to read:

## **MEMORANDUM OF UNDERSTANDING**

## **Innovation and Technical Programs Compensation Task Force v2.0**

The Association and District recognize that quality instruction in the District's broadening innovation and technical career programs is best achieved by experienced career and technical professionals serving as teachers. Many of these professionals are hired as teachers for these programs from businesses and industries specializing in their

unique career fields rather than through traditional educator licensure programs.

Opportunities for competitive compensation and career advancement for such individuals are often limited by the constraints of the traditional teacher salary schedule making it difficult to attract and retain the highest quality teachers for these programs.

Therefore, it is agreed that an Innovation and Technical Programs Compensation Task Force v2.0 will be established in the fall of the 2023-24 school year to continue exploring and investigating alternative methods for placing and advancing teachers in the District's innovation and technical career programs through the Teachers' Salary Schedule. These options may include but are not limited to means beyond the traditional credit hour/year advancement process as outlined in Article 34.

The make-up of the task force and structure of the discussions will be determined mutually by the President of the St. Vrain Valley Education Association and the Assistant Superintendent of Human Resources. This joint task force will be established not later than September 15, 2023 and engage in its work during the fall of 2023. The task force will submit findings and recommendations regarding alternative compensation opportunities to the negotiation teams for the Association and District by the end of February 2024.

MEMORANDUM OF UNDERSTANDING. A Memorandum of Understanding regarding Stipends for Performing Arts Teachers for the 2023-24 school year shall be included in Appendix J to read:

## MEMORANDUM OF UNDERSTANDING

## Stipends for Performing Arts Teachers

The Association and the District recognize that performing arts (orchestra, band, choir, theater) teachers are required to provide instruction and student supervision for public performances that are outside the regular contract day. Therefore, it is agreed that these teachers shall be compensated for this extra work during the 2023-24 school year with an annual stipend, as indicated below, so long as the listed requirements are met. This MOU shall be in full force and effect for the 2023-24 school year only

- \$2,000 for all high school and Lyons Middle/Senior High School performing arts teachers
- \$1,200 for all middle school performing arts teachers
- \$600 for all elementary school performing arts teachers

The following requirements must be met to receive the above stipends. Documentation demonstrating that these requirements have been met must be turned into the Fine Arts/Athletics Department no later than April 30, 2024.

• High school and middle school performing arts teachers must lead and supervise a minimum of three (3) public performances outside the regular contract day.

• Elementary school performing arts teachers must lead and supervise a minimum of two (2) public performances outside the regular contract day.

These annual stipends shall be prorated based on the teacher's FTE in a performing arts teacher assignment and shall be paid in one lump sum at the end of the 2023-24 school year. The stipend will be paid as long as the employee remains employed in the 2023-24 school year by the District in a qualifying performing arts teaching assignment. This pay is considered part of their salary for work performed and is PERA includable. This stipend is to be considered in addition to hours that performing arts teachers are currently being allocated and paid through time cards.

OTHER PROPOSALS/COUNTERPROPOSALS. The teams agree that all other proposals and/or counterproposals made by either team which is not specifically mentioned above have been withdrawn from consideration. All other provisions of the Agreement shall remain in full force and effect unless otherwise provided as indicated below.

## **DATED.** May 8, 2023.

## ST. VRAIN VALLEY EDUCATION ASSOCIATION

By \_\_\_\_\_\_Steven Villarreal, President

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

By

Todd Fukai, Assistant Superintendent, Human Resources

Attachments: Exhibit A – Teacher Salary Schedule – 2023-2024

Exhibit B – Incremental Step and Lane Schedule – 2023-2024

#### **EXHIBIT A**

# ST. VRAIN VALLEY SCHOOLS TEACHER SALARY SCHEDULE

#### 2023-2024

Step	BA	BA+20	BA+40	MA	MA+20	MA+40	MA+60	MA+80/Dr
1	56,000	57.600	59,200	61,000	62,700	64,400	66,100	67,800
2	57,075	58,675	60,275	62,075	63,775	65,475	67,175	68.875
3	58,150	59,750	61,350	63,150	64,850	66.550	68,250	69,950
4	59,225	60,825	62,425	64,225	65,925	67,625	69.325	71,025
5	61,225	62,825	64,425	66,225	67,925	69,625	71,325	73,025
6	62,300	64,340	65,995	67,795	69,495	71,195	72,950	74,650
7	63,375	65,855	67,565	69,365	71,065	72,765	74,575	76,275
8	64,450	67,370	69,135	70,935	72,635	74,335	76,200	77,900
9	65,525	68,885	70,705	72,505	74,205	75,905	77,825	79,525
10	68,175	71,535	73,355	75,155	76,855	78,555	80,475	82,175
11	68,175	73,050	74,925	76,725	78,425	80,125	82,100	83,800
12	68,175	74,565	76,495	78,295	79,995	81,695	83,725	85,425
13	68,175	76,080	78,065	79,865	81,565	83,265	85,350	87,050
14		77,595	79,635	81,435	83,135	84,835	86,975	88,675
15		77,595	83,285	85,085	86,785	88,485	90,625	92,325
16		77,595	84,855	86,655	88,355	90,055	92,250	93,950
17		77,595	84,855	88,225	89,925	91,625	93,875	95,575
18			84,855	89,795	91,495	93,195	95,500	97,200
19			84,855	89,795	93,065	94,765	97,125	98,825
20				89,795	93,065	98,215	100,575	102,275
21				89,795	93,065	98,215	100,575	103,900
22					93,065	98,215	100,575	103,900
23						98,215	100,575	103,900
24							111,010	103,900

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

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

#### **EXHIBIT B**

# ST. VRAIN VALLEY SCHOOLS TEACHER SALARY SCHEDULE

## **Incremental Step and Lane Schedule**

#### 2023-2024

Step	BA	BA+20	BA+40	MA	MA+20	MA+40	MA+60	MA+80/Dr
1						ATTENDED TO		IVALE - GOT DE
2	1,075	1,075	1,075	1,075	1.075	1.075	1,075	1,075
3	1,075	1,075	1,075	1.075	1.075	1,075	1,075	1,075
4	1,075	1,075	1,075	1,075	1,075	1.075	1.075	1,075
5	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
6	1,075	1,515	1,570	1,570	1,570	1,570	1,625	1,625
7	1,075	1,515	1,570	1,570	1,570	1,570	1,625	1,625
8	1,075	1,515	1,570	1,570	1,570	1,570	1,625	1,625
9	1,075	1,515	1,570	1,570	1,570	1,570	1,625	1,625
10	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650
11		1,515	1,570	1,570	1,570	1,570	1,625	1,625
12	=	1,515	1,570	1,570	1,570	1,570	1,625	1,625
13		1,515	1,570	1,570	1,570	1,570	1,625	1,625
14		1,515	1,570	1,570	1,570	1,570	1,625	1,625
15		-	3,650	3,650	3,650	3,650	3,650	3,650
16		+	1,570	1,570	1,570	1,570	1,625	1,625
17		-	Each	1,570	1,570	1,570	1,625	1,625
18			-	1,570	1,570	1,570	1,625	1,625
19			-	:-	1,570	1,570	1,625	1,625
20				-	-	3,450	3,450	3,450
21				-	(+)	2	-	1,625
22						÷	-	
23						₩.	-	-
24								-
	cational at Step 1:	1,600	1,600	1,800	1,700	1,700	1,700	1,700

Refer to Appendix A, General Provisions, Section 1.3 – Temporary Steps (yellow cells) of the Master Agreement between the St. Vrain Valley Education Association and the St. Vrain Valley School District N. Re-1J.

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