ST. VRAIN VALLEY SCHOOLS
academic excellence by design

NOTICE OF REGULAR MEETING AND AGENDA

June 26, 2024

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

Educational Services Center
395 South Pratt Parkway
Longmont, Colorado 80501

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, Vice President*
- *Meosha Brooks, Member*
- *Jocelyn Gilligan, Treasurer*
- *Sarah Hurianek, Secretary*
- *Geno Lechuga, Member*
- *Karen Ragland, President*
- *Jackie Weiss, Assistant Secretary*

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. District Financial Statements - May 2024
6.2. Finance and Audit Committee Update

7. CONSENT ITEMS:

7.1. Approval: Waiver from Liability Insurance Requirement for Frederick High School Education Foundation
7.2. Approval: Waiver from Liability Insurance Requirement for Longmont High School Education Foundation
7.3. Approval: Waiver from Liability Insurance Requirement for Skyline High School Education Foundation
7.4. Approval: Contract Award for Grounds Mowing Services
7.5. Approval: Contract Award for Cleaning Services to Best Commercial Cleaning Services (BCCS)
7.6. Approval:Contract Award for Carpet Cleaning Services to Magic Cleaners of Colorado, LLC.
7.7. Approval: Contract Award for Gym Floor Refinishing to Arlun, Inc.
7.8. Approval: Contract Award for Cleaning Services to ATS
7.9. Approval: Fee Adjustment to Design Consultant Contract with Cuningham Group Architecture for the New PK-8 Design Project
7.10. Approval: Amendment to Rose Building Lease Agreement
7.11. Approval: Purchase of Cisco Webex Suite

8. ACTION ITEMS:

8.1. Recommendation: Adoption of Superintendent's Budget, All Funds, for FY 2025
8.2. Recommendation: Approval of Vendors Providing Purchased Goods Over $100,000 for FY 2025
8.3. Recommendation: Approval of Vendors Providing Purchased Services Over $100,000 for FY 2025
8.4. Recommendation: Approval of Request to Grant Exceptions to Board Policy GBEA - Staff Ethics/Conflict of Interest Policy
8.5. Recommendation: Approval of Notice of Intent to Participate in Coordinated Election
8.6. Recommendation: Adoption of Resolution and Oath for the Appointment of Designated Election Official
8.7. Recommendation: Approval of Second Reading and Adoption to Board Policy AC - Nondiscrimination/Equal Opportunity
8.8. Recommendation: Approval of Second Reading and Adoption to Board Policy GBAA - Sex-based Harassment of Employees
8.9. Recommendation: Approval of Second Reading and Adoption to Board Policy JBB* - Sex-based Harassment of Students
8.10. Recommendation: Approval of Second Reading of Board Policy ACC - Auxiliary Aids and and Services
8.11. Recommendation: Approval of First Reading and Adoption to Board Regulations AC-R-1 - Harassment and Discrimination Investigation Procedures for Students, AC-R-2 - Harassment and Discrimination Investigation Procedures for Employees, Applicants for Employment and Members of the Public, and AC-R-3 - Sex-Based Harassment Investigation Procedures - Regulation
8.12. Recommendation: Approval of First Reading and Adoption to Board Exhibits AC-E-1 - Nondiscrimination/Equal Opportunity (Sample Notice) - Exhibit, and AC-E-2 - Nondiscrimination/Equal Opportunity (Complaint Form) - Exhibit

9. DISCUSSION ITEMS:

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

Educational Services Center
395 South Pratt Parkway
Longmont, Colorado 80501

10. ADJOURNMENT:

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

Wednesday, August 7	6:00 - 8:00 pm Special Meeting
Wednesday, August 14	6:00 - 8:00 pm Regular Meeting
Wednesday, August 21	6:00 - 8:00 pm Study Session

MEMORANDUM

DATE: June 26, 2024

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: District Financial Statements – May 2024
Strategic Priority – Strong District Finances

PURPOSE

To provide the Board of Education with monthly financial reports.

BACKGROUND

Colorado Revised Statute (C.R.S.) 22-45-102(1)(b)(I-IV) requires the Board of Education to review the financial condition of the school district at least quarterly during the year. In addition to first and second quarter reports, the District has elected to present monthly financial statements during the remainder of the year.

At the study session prior to this Board meeting, information related to the May 2024 monthly financial statements will be provided to the Board in compliance with all aspects of Colorado Revised Statutes.

ST. VRAIN VALLEY SCHOOLS

academic excellence by design

May 2024
Monthly Financial Report

"*We are providing current and future generations a strong competitive advantage so that all students can achieve success in a globalized world*."

Don Haddad, Ed.D., Superintendent

Prepared by Financial Services

St. Vrain Valley School District RE-1J
395 South Pratt Parkway • Longmont CO • 80501-6436
www.svvsd.org

St. Vrain Valley School District RE-1J
Financial Executive Summary
For the period July 1, 2023 to May 31, 2024
Note: The detailed financial statements are an integral part of this summary.

Fund	PDF page	B/S	A2A	B2A	Notes
Governmental Funds including General Fund, Major & Non-Major Funds, & Special Revenue Funds . . .					
General Fund	6 7 8-9	🟢	🟢	🟢	CY "cash & invest" $175.8m balance is 74% of total assets compared to prior MONTH's 33% ratio, in part due to two substantial property tax collections during May. CY "taxes rcv" $11.6m increase (and related unearned rev) due to increase in overall net AV and increased dependency on local share. CY "prepaids" $459k increase due to payment/timing of FY's expenditures. CY "pcard clearing" $527k increase from prior MONTH due to 2-3 entries of expenditures not included in the May close. CY "prop tax", "SOT" & "MLO" $35.6m increase due to increased AV and increase in local share. CY "invest inc" $2.2m increase due to higher invest balance, better returns. CY "chgs for svc" $2m decrease due to decreased PreK tuition as a result of the new Universal PreK state-funded program (~$6m). CY "federal sources" changes due to timing, sunsetting, or funding levels. CY "sal/bene" $34.4m increase due to increased wages/benefits, FTE. CY "purch svc" $2m increase due to increase in SROs, tuition, fees. CY "supplies" $3.3m increase due to curriculum, tech purchases. CY "charter schools" $4.3m increase due to increased PPR, pass-thrus. CY changes in "cap outlay", "debt svc", & "financing arrangements" due to technology arrangements (e.g. iPads) and timing of payments. Based on passage of time, 92% through the fiscal year.
Colo Preschool	10-11	n/a	n/a	⚠	$170k budgeted exp available/remaining for preschool improvements. So far in June, $95k expensed in Cap Reserve leaving ~$75k to expend.
Risk Management	13-15	n/a	🟢	🟢	CY "purch svc" increase includes environmental/safety cleaning services and increased (up-front) insurance premiums.
Bond Redemption	18-19	n/a	n/a	🟢	CY partial defeasance of 2016C Series gen'l oblig bonds. CY "prop tax" $11.9m increase from PY due to increased net AV.
Building	20-21	n/a	n/a	🟢	Total expenditures are 100% of budget as bond proceeds are spent down. Total CY appropriation is $3,368,915, per FY24 amended budget.
Capital Reserve	23-25	n/a	🟢	🟢	CY "chgs for svc" include PreK improvements funded by CPP & General Funds. CY "transfer" includes funding from Gen Fund for expanded office space.
Comm Education	27-29	n/a	🟢	🟢	CY Child Care Development Block grant in C/S Central Office of revenues up to allowable exp thru Sept 30, 2023. Another $140k approved!
Fair Contributions	30-31	n/a	n/a	🟢	PY $1.9m "capital outlay" includes land purchase in Frederick, partially paid by Fair Contributions.
Grants	33-35	n/a	🟢	🟢	CY expenditures at 72% of budget compared to PY at 75% of budget.
Nutrition Services	36-39	🟢	🟢	🟢	CY state funded HMFA increases grants rcv; decreases chgs for svc & cash/invest balances. Approved purchase of refrigerated delivery vehicle.
Student Activity (23)	41-43	n/a	🟢	🟢	CY "transfer" includes support from technology insurance collections to the Gen Fund toward lease payment for laptop refresh.
Proprietary Fund, the District's only internal service fund . . .					
Self Insurance	46-49	🟢	🟢	🟢	Overall, revenues and expenses are reasonably within CY budget, in spite of large claims.
Other financial information . . .					
Investments	51	🟢	n/a	n/a	CY interest rate is 5.4034% compared to PY's 5.1483%

LEGENDS:		
To be reviewed w/ BOE	🟢	No issues or concerns; operating w/in expectations
Non-talking point	⚠	Matters of slight concern; monitoring closely
	🛑	Major issue or concern; requires immediate attention or action

St. Vrain Valley School District RE-1J

Financial Executive Summary (continued)

For the period July 1 to May 31

Note: Not all funds have been included in the summary shown below.
The detailed financial statements are an integral part of this summary.

	FY23		FY24	
	Actual to Date	% of Budget	Actual to Date	% of Budget
General Fund				
Revenues	$ 332,340,139	84%	$ 376,189,148	83%
Expenditures	356,170,127	86%	416,483,779	88%
Lease purchase	2,722,506	100%	22,851,573	115%
Transfers	-	n/a	109,554	n/a
Net change in fund balance	(21,107,482)		(17,333,504)	
Beg fund balance	159,892,644		165,972,246	
End fund balance	138,785,162		148,638,742	
Liabilities	77,218,002		89,527,407	
Deferred invlows of resources	359,373		254,679	
Total liabilities, deferred inflows, fund balance	$ 216,362,537		$ 238,420,828	
Assets	$ 216,362,537		$ 238,420,828	
Risk Management Fund				
Net change in fund balance	$ (415,754)		$ (679,834)	
End fund balance	$ 7,295,792		$ 6,798,720	
Bond Redemption Fund				
Net change in fund balance	$ 14,563,765		$ (12,619,603)	
End fund balance	$ 105,707,897		$ 106,136,852	
Building Fund				
Expenditures	$ 5,004,919	65%	$ 2,242,654	100%
End fund balance	$ 5,470,741		$ 1,149,569	
Capital Reserve Fund				
Net change in fund balance	$ 2,023,085		$ 1,952,978	
End fund balance	$ 12,558,307		$ 12,999,996	
Community Education Fund				
Net change in fund balance	$ 1,449,184		$ 1,440,401	
End fund balance	$ 5,300,026		$ 6,981,153	
Fair Contributions Fund				
End fund balance	$ 10,774,682		$ 12,235,047	
Grants Fund				
Grants receivable	$ 4,255,573		$ 3,716,982	
Nutrition Services				
Revenues	$ 12,235,468	117%	$ 16,460,168	102%
Expenditures	12,316,822	90%	16,572,794	99%
Net change in fund balance	(81,354)		(112,626)	
Beg fund balance	5,748,090		5,254,880	
End fund balance	$ 5,666,736		$ 5,142,254	
Student Activity (Special Rev)				
Net change in fund balance	$ 1,289,073		$ 450,659	
End fund balance	$ 7,255,525		$ 6,891,746	
Self Insurance Fund				
Change in fund net position	$ 2,504,973		$ (1,182,697)	
End fund net position	$ 17,812,831		$ 16,078,821	

FUND ACCOUNTING

The District uses funds to report its financial position and changes in financial position. 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 self-balancing 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 servicing of long-term debt (debt service fund), the construction of new schools or renovation of existing buildings (capital projects funds), and the collection and disbursement of earmarked funds (special revenue funds). The District's governmental funds consist of the following: *General Fund*; *Colorado Preschool Program Fund* and *Risk Management Fund*, both sub-funds of the General Fund; *Bond Redemption Fund; Building Fund; Capital Reserve Capital Projects Fund;* and five special revenue funds, including the *Government Designated-Purpose Grants 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. Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The District does not have an enterprise fund. Internal service funds account for the financing of services provided by one department to other departments of the District on a cost reimbursement basis. The District's only internal service fund is the *Self Insurance Fund*.

Fiduciary Funds' 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. The District has no fiduciary funds.

GOVERNMENTAL FUNDS

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.

The *Colorado Preschool Program Fund* (CPP) was a state-funded early childhood education program administered by the Colorado Department of Education. CPP sunset at the end of the fiscal year 2022-23; any remaining CPP funds are to be spent by June 30, 2024 for the benefit of preschool students. CPP is reported as a sub-fund of the *General Fund*. The passage of HB22-1295 established the Department of Early Childhood and the Universal Preschool Program (UPK). Universal Preschool Colorado ensures that every child in the year before they are eligible for kindergarten is eligible for up to half-day (15 hours) of state-funded, voluntary preschool beginning in the 2023-24 school year. UPK is reported within the General Fund, effective July 1, 2023.

The *Risk Management Fund* is also a sub-fund of the *General Fund*. Moneys 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, and the payment of related administration expenses.

St. Vrain Valley School District RE-1J
General Fund (10)
Balance Sheet (Unaudited)
As of May 31,

	2023	2024	
Assets			
Cash and investments	$ 165,745,812	$ 175,805,421	
Accounts receivable	98,591	62,863	
Grants receivable	43,526	-	
Lease receivable	340,028	233,219	
Taxes receivable, net	48,672,525	60,310,768	A
Prepaid items	31,742	490,462	
Inventories	1,430,313	1,518,095	
Total assets	$ 216,362,537	$ 238,420,828	
Liabilities			
Accounts payable	$ -	$ -	
Pcard clearing account	-	(978,616)	
Due to other funds	398,167	-	
Accrued salaries and benefits	14,491,007	16,744,454	B
Payroll withholdings	11,826,161	13,067,928	
Other current liabilities	40,537	77,674	
Unearned revenues	50,462,130	60,615,967	A
Total liabilities	77,218,002	89,527,407	
Deferred inflows of resources			
Unavailable property tax revenue	-	-	
Unavailable lease revenue	359,373	254,679	
Total deferred inflows of resources	359,373	254,679	
Fund balances			
Nonspendable: inventories, deposits, prepaids	1,462,055	2,008,557	
Restricted: TABOR	12,307,424	13,873,426	
Restricted: special federal contract	2,637,213	2,622,832	
Committed: contingency	8,204,949	9,248,950	
Committed: BOE allocations	12,649,077	14,575,405	
Assigned: Mill Levy Override	53,169,720	56,632,765	
Assigned: current year obligations	34,458,152	24,278,570	
Unassigned	13,896,572	25,398,237	
Total fund balance	138,785,162	148,638,742	
Total liabilities, deferred inflows, and fund balance	$ 216,362,537	$ 238,420,828	

Footnote

A On January 1, when property taxes are levied, the District records property taxes receivable and a corresponding deferred revenue. As taxes are collected, the District reduces the receivable and deferred revenue and records the tax revenue.

B The District is accruing salaries and benefits of employees whose contracts run from Aug 1 to Jul 31. The accrual rate is 1/11 of the contract amount per month. As of June 30, the District will have accrued the full amount of salaries and benefits payable.

St. Vrain Valley School District RE-1J
General Fund (10)
Year-to-Date Actual to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1 to May 31

		FY23 July - May Actual	FY24 July - May Actual	Dollar Variance	Percent Variance
1	**Revenues**				
2	Local				
3	Property taxes	$ 104,529,443	$ 129,038,399	$ 24,508,956	23.45%
4	Specific ownership taxes	10,739,178	11,363,024	623,846	5.81%
5	Mill levy override	52,130,255	62,645,827	10,515,572	20.17%
6	Investment income	4,488,080	6,680,490	2,192,410	48.85%
7	Charges for service	4,713,744	2,673,953	(2,039,791)	-43.27%
8	Other local sources	7,760,624	7,730,239	(30,385)	-0.39%
9	Total local revenues	184,361,324	220,131,932	35,770,608	19.40%
10	State				
11	Equalization, net	123,143,432	125,111,123	1,967,691	1.60%
12	Special Education	11,268,437	12,762,912	1,494,475	13.26%
13	Career and Technical Education	1,018,764	952,208	(66,556)	-6.53%
14	Transportation	2,177,233	2,508,463	331,230	15.21%
15	Gifted and Talented	318,240	340,864	22,624	7.11%
16	English Language Proficiency Act	864,659	1,055,779	191,120	22.10%
17	Preschool	-	6,030,724	6,030,724	N/A
18	BEST grant	604,348	-	(604,348)	-100.00%
19	Other state sources	2,502,567	3,243,466	740,899	29.61%
20	Total state revenues	141,897,680	152,005,539	10,107,859	7.12%
21	Federal				
22	Medicaid	2,511,793	3,160,314	648,521	25.82%
23	Build America Bond Rebates	1,435,631	717,816	(717,815)	-50.00%
24	Pandemic relief funding	1,806,099	173,547	(1,632,552)	-90.39%
25	Other federal sources	327,612	-	(327,612)	-100.00%
26	Total federal revenues	6,081,135	4,051,677	(2,029,458)	-33.37%
27	Total revenues	332,340,139	376,189,148	43,849,009	13.19%
28	**Expenditures**				
29	Salaries	204,491,495	230,647,321	26,155,826	12.79%
30	Benefits	67,485,400	75,718,115	8,232,715	12.20%
31	Purchased services	16,790,165	18,756,825	1,966,660	11.71%
32	Supplies and materials	22,348,581	25,661,044	3,312,463	14.82%
33	Other	1,079,967	1,325,336	245,369	22.72%
34	Charter schools	34,179,860	38,440,807	4,260,947	12.47%
35	Capital outlay	4,238,824	24,512,099	20,273,275	478.28%
36	Debt service	5,555,835	1,422,232	(4,133,603)	-74.40%
37	Total expenditures	356,170,127	416,483,779	60,313,652	16.93%
38	Excess (deficiency) of revenues				
39	over (under) expenditures	(23,829,988)	(40,294,631)	(16,464,643)	69.09%
40	**Other Financing Sources (Uses)**				
41	Lease purchase, financing arrangements	2,722,506	22,851,573	20,129,067	739.36%
42	Transfers - other funds, net	-	109,554	109,554	N/A
43	Total other financing sources (uses)	2,722,506	22,961,127	20,238,621	743.38%
44	Net change in fund balance	(21,107,482)	(17,333,504)	3,773,978	17.88%
45	Fund balance, beginning	159,892,644	165,972,246	6,079,602	3.80%
46	Fund balance, ending	$ 138,785,162	$ 148,638,742	$ 9,853,580	7.10%

St. Vrain Valley School District RE-1J
General Fund (10)
Prior Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2022 to May 31, 2023

		FY23 Amended Budget	FY23 July - May Actual	Balance Remaining	% of Actual to Budget
1	**Revenues**				
2	Local				
3	Property taxes	$ 135,077,137	$ 104,529,443	$ (30,547,694)	77.39%
4	Specific ownership taxes	12,495,807	10,739,178	(1,756,629)	85.94%
5	Mil levy override	67,454,080	52,130,255	(15,323,825)	77.28%
6	Investment income	3,500,000	4,488,080	988,080	128.23%
7	Charges for service	4,586,850	4,713,744	126,894	102.77%
8	Other local sources	8,634,946	7,760,624	(874,322)	89.87%
9	Total local revenues	231,748,820	184,361,324	(47,387,496)	79.55%
10	State				
11	Equalization, net	132,291,618	123,143,432	(9,148,186)	93.08%
12	Special Education	11,268,437	11,268,437	-	100.00%
13	Career and Technical Education	1,250,000	1,018,764	(231,236)	81.50%
14	Transportation	2,177,233	2,177,233	-	100.00%
15	Gifted and Talented	318,240	318,240	-	100.00%
16	English Language Proficiency Act	864,659	864,659	-	100.00%
17	Preschool	-	-	-	N/A
18	BEST grant	750,000	604,348	(145,652)	80.58%
19	PERA: State on Behalf Payment	4,700,000	-	(4,700,000)	0.00%
20	Other state sources	2,579,724	2,502,567	(77,157)	97.01%
21	Total state revenues	156,199,911	141,897,680	(14,302,231)	90.84%
22	Federal				
23	Medicaid	2,000,000	2,511,793	511,793	125.59%
24	Build America Bond Rebates	1,435,631	1,435,631	-	100.00%
25	Pandemic relief funding	4,357,723	1,806,099	(2,551,624)	41.45%
26	Other federal sources	651,500	327,612	(323,888)	50.29%
27	Total federal revenues	8,444,854	6,081,135	(2,363,719)	72.01%
28	Total revenues	396,393,585	332,340,139	(64,053,446)	83.84%
29	**Expenditures**				
30	Salaries	231,383,986	204,491,495	26,892,491	88.38%
31	Benefits	80,576,550	67,485,400	13,091,150	83.75%
32	Purchased services	16,840,218	16,790,165	50,053	99.70%
33	Supplies and materials	34,413,940	22,348,581	12,065,359	64.94%
34	Other	2,246,395	1,079,967	1,166,428	48.08%
35	Charter schools	38,476,207	34,179,860	4,296,347	88.83%
36	Capital outlay	3,941,586	4,238,824	(297,238)	107.54%
37	Debt service	5,471,039	5,555,835	(84,796)	101.55%
38	Total expenditures	413,349,921	356,170,127	57,179,794	86.17%
39	Excess (deficiency) of revenues				
40	over (under) expenditures	(16,956,336)	(23,829,988)	(6,873,652)	
41	**Other Financing Sources (Uses)**				
42	Lease purchase, financing arrangements	2,722,506	2,722,506	-	100.00%
43	Transfers - other funds, net	-	-	-	N/A
44	Total other financing sources (uses)	2,722,506	2,722,506	-	100.00%
45	Net change in fund balance	(14,233,830)	(21,107,482)	(6,873,652)	
46	Fund balance, beginning	159,892,644	159,892,644	-	
47	Fund balance, ending	$ 145,658,814	$ 138,785,162	$ (6,873,652)	
48	Expected year-end fund balance as percentage				
49	of annual expenditure budget	35.24%			

St. Vrain Valley School District RE-1J
General Fund (10)
Current Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2023 to May 31, 2024

		FY24 Amended Budget	FY24 July - May Actual	Balance Remaining	% of Actual to Budget
1	**Revenues**				
2	Local				
3	Property taxes	$ 166,323,376	$ 129,038,399	$ (37,284,977)	77.58%
4	Specific ownership taxes	13,366,512	11,363,024	(2,003,488)	85.01%
5	Mil levy override	80,733,645	62,645,827	(18,087,818)	77.60%
6	Investment income	9,000,000	6,680,490	(2,319,510)	74.23%
7	Charges for service	2,621,098	2,673,953	52,855	102.02%
8	Other local sources	10,945,382	7,730,239	(3,215,143)	70.63%
9	Total local revenues	282,990,013	220,131,932	(62,858,081)	77.79%
10	State				
11	Equalization, net	135,068,400	125,111,123	(9,957,277)	92.63%
12	Special Education	12,762,912	12,762,912	-	100.00%
13	Career and Technical Education	800,000	952,208	152,208	119.03%
14	Transportation	2,508,463	2,508,463	-	100.00%
15	Gifted and Talented	340,864	340,864	-	100.00%
16	English Language Proficiency Act	1,055,779	1,055,779	-	100.00%
17	Preschool	5,655,989	6,030,724	374,735	106.63%
18	BEST grant	-	-	-	N/A
19	PERA: State on Behalf Payment	6,000,000	-	(6,000,000)	0.00%
20	Other state sources	2,768,465	3,243,466	475,001	117.16%
21	Total state revenues	166,960,872	152,005,539	(14,955,333)	91.04%
22	Federal				
23	Medicaid	2,500,000	3,160,314	660,314	126.41%
24	Build America Bond Rebates	1,435,631	717,816	(717,815)	50.00%
25	Pandemic relief funding	1,331,697	173,547	(1,158,150)	13.03%
26	Other federal sources	403,500	-	(403,500)	0.00%
27	Total federal revenues	5,670,828	4,051,677	(1,619,151)	71.45%
28	Total revenues	455,621,713	376,189,148	(79,432,565)	82.57%
29	**Expenditures**				
30	Salaries	258,873,005	230,647,321	28,225,684	89.10%
31	Benefits	90,496,149	75,718,115	14,778,034	83.67%
32	Purchased services	19,210,650	18,756,825	453,825	97.64%
33	Supplies and materials	34,422,740	25,661,044	8,761,696	74.55%
34	Other	1,816,937	1,325,336	491,601	72.94%
35	Charter schools	42,828,838	38,440,807	4,388,031	89.75%
36	Capital outlay	22,674,980	24,512,099	(1,837,119)	108.10%
37	Debt service	5,471,039	1,422,232	4,048,807	26.00%
38	Total expenditures	475,794,338	416,483,779	59,310,559	87.53%
39	Excess (deficiency) of revenues				
40	over (under) expenditures	(20,172,625)	(40,294,631)	(20,122,006)	
41	**Other Financing Sources (Uses)**				
42	Lease purchase, financing arrangements	19,800,000	22,851,573	3,051,573	115.41%
43	Transfers - other funds, net	-	109,554	109,554	N/A
44	Total transfers	19,800,000	22,961,127	3,161,127	N/A
45	Net change in fund balance	(372,625)	(17,333,504)	(16,960,879)	
46	Fund balance, beginning	165,972,246	165,972,246	-	
47	Fund balance, ending	$ 165,599,621	$ 148,638,742	$ (16,960,879)	
48	Expected year-end fund balance as percentage				
49	of annual expenditure budget	34.80%			

St. Vrain Valley School District RE-1J
Colorado Preschool Program Fund (19)
Prior Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2022 to May 31, 2023

	FY23 Amended Budget	FY23 July - May Actual	Balance Remaining	% of Actual to Budget
Revenues				
Allocation from General Fund, net	$ 2,225,029	$ 2,014,396	$ (210,633)	90.53%
Investment income	6,200	9,311	3,111	150.18%
Total revenues	2,231,229	2,023,707	(207,522)	90.70%
Expenditures				
Salaries	250,119	219,675	30,444	87.83%
Benefits	87,368	78,854	8,514	90.26%
Purchased services	1,586,855	1,559,722	27,133	98.29%
Supplies and materials	147,500	125,000	22,500	84.75%
Other	29,500	29,150	350	98.81%
Capital outlay	700,000	-	700,000	0.00%
Total expenditures	2,801,342	2,012,401	788,941	71.84%
Excess (deficiency) of revenues over (under) expenditures	(570,113)	11,306	581,419	
Fund balance, beginning	657,683	657,683	-	
Fund balance, ending	$ 87,570	$ 668,989	$ 581,419	
Expected year-end fund balance as percentage of annual expenditure budget	3.13%			

St. Vrain Valley School District RE-1J
Colorado Preschool Program Fund (19)
Current Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2023 to May 31, 2024

	FY24 Amended Budget	FY24 July - May Actual	Balance Remaining	% of Actual to Budget
Revenues				
Allocation from General Fund, net	$ -	$ -	$ -	N/A
Investment income	-	16,614	16,614	N/A
Total revenues	-	16,614	16,614	N/A
Expenditures				
Salaries	-	-	-	N/A
Benefits	-	-	-	N/A
Purchased services	-	-	-	N/A
Supplies and materials	-	-	-	N/A
Other	773,813	603,654	170,159	78.01%
Capital outlay	-	-	-	N/A
Total expenditures	773,813	603,654	170,159	78.01%
Excess (deficiency) of revenues over (under) expenditures	(773,813)	(587,040)	186,773	
Fund balance, beginning	773,813	773,813	-	
Fund balance, ending	$ -	$ 186,773	$ 186,773	
Expected year-end fund balance as percentage of annual expenditure budget	0.00%			

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St. Vrain Valley School District RE-1J
Risk Management Fund (18)
Year-to-Date Actual to Actual (Unaudited)
Statement of Revenues, Expenses, and Changes in Fund Net Position
For the period July 1 to May 31

	FY23 July - May Actual	FY24 July - May Actual	Dollar Variance	Percent Variance
Revenues				
Investment income	$ 210,247	$ 322,863	$ 112,616	53.56%
Allocation from General Fund	3,828,854	4,125,000	296,146	7.73%
Other local sources	15,804	11,084	(4,720)	-29.87%
Total revenues	4,054,905	4,458,947	404,042	9.96%
Expenditures				
Salaries	313,525	383,089	69,564	22.19%
Benefits	89,866	108,715	18,849	20.97%
Purchased services				
Professional services	128,495	311,749	183,254	142.62%
Self insurance pools	3,125,941	3,444,322	318,381	10.19%
Claims	589,427	801,026	211,599	35.90%
Supplies	198,786	75,883	(122,903)	-61.83%
Other	3,694	5,900	2,206	59.72%
Capital outlay	-	8,097	8,097	N/A
Total expenditures	4,449,734	5,138,781	689,047	15.49%
Excess (deficiency) of revenues over (under) expenditures	(394,829)	(679,834)	(285,005)	72.18%
Other Financing (Uses)				
Transfer - other funds	(20,925)	-	20,925	-100.00%
Net change in fund balance	(415,754)	(679,834)	(264,080)	63.52%
Fund balance, beginning	7,711,546	7,478,554	(232,992)	-3.02%
Fund balance, ending	$ 7,295,792	$ 6,798,720	$ (497,072)	-6.81%

St. Vrain Valley School District RE-1J
Risk Management Fund (18)
Prior Year Budget to Actual (Unaudited)
Statement of Revenues, Expenses, and Changes in Fund Net Assets
For the period July 1, 2022 to May 31, 2023

	FY23 Amended Budget	FY23 July - May Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	$ 145,000	$ 210,247	$ 65,247	145.00%
Allocation from General Fund	4,176,932	3,828,854	(348,078)	91.67%
Other local sources	25,000	15,804	(9,196)	63.22%
Total revenues	4,346,932	4,054,905	(292,027)	93.28%
Expenditures				
Salaries	357,037	313,525	43,512	87.81%
Benefits	98,894	89,866	9,028	90.87%
Purchased services	3,923,985	3,254,436	669,549	82.94%
Claims	1,500,000	589,427	910,573	39.30%
Supplies	250,000	198,786	51,214	79.51%
Other	74,700	3,694	71,006	4.95%
Capital outlay	-	-	-	N/A
Total expenditures	6,204,616	4,449,734	1,754,882	71.72%
Excess (deficiency) of revenues over (under) expenditures	(1,857,684)	(394,829)	1,462,855	
Other Financing (Uses)				
Transfer - other funds	-	(20,925)	(20,925)	N/A
Net change in fund balance	(1,857,684)	(415,754)	1,441,930	
Fund balance, beginning	7,711,546	7,711,546	-	
Fund balance, ending	$ 5,853,862	$ 7,295,792	$ 1,441,930	
Expected year-end fund balance as percentage of annual expenditure budget	94.35%			

St. Vrain Valley School District RE-1J
Risk Management Fund (18)
Current Year Budget to Actual (Unaudited)
Statement of Revenues, Expenses, and Changes in Fund Net Position
For the period July 1, 2023 to May 31, 2024

	FY24 Amended Budget	FY24 July - May Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	$ 400,000	$ 322,863	$ (77,137)	80.72%
Allocation from General Fund	4,500,000	4,125,000	(375,000)	91.67%
Other local sources	25,000	11,084	(13,916)	44.34%
Total revenues	4,925,000	4,458,947	(466,053)	90.54%
Expenditures				
Salaries	446,319	383,089	63,230	85.83%
Benefits	120,837	108,715	12,122	89.97%
Purchased services	4,492,450	3,756,071	736,379	83.61%
Claims	1,500,000	801,026	698,974	53.40%
Supplies	249,000	75,883	173,117	30.48%
Other	79,600	5,900	73,700	7.41%
Capital outlay	-	8,097	(8,097)	N/A
Total expenditures	6,888,206	5,138,781	1,749,425	74.60%
Excess (deficiency) of revenues over (under) expenditures	(1,963,206)	(679,834)	1,283,372	
Other Financing (Uses)				
Transfer - other funds	-	-	-	N/A
Net change in fund balance	(1,963,206)	(679,834)	1,283,372	
Fund balance, beginning	7,478,554	7,478,554	-	
Fund balance, ending	$ 5,515,348	$ 6,798,720	$ 1,283,372	
Expected year-end fund balance as percentage of annual expenditure budget	80.07%			

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GOVERNMENTAL FUNDS

Major Governmental Funds

The *Bond Redemption Fund* is a debt service fund. It is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The fund's primary revenue source is local property taxes levied specifically for debt service.

The *Building Fund* is a capital projects fund that is used to account for the proceeds of bond sales and expenditures for capital outlay for land, buildings, improvements of grounds, construction of buildings, additions or remodeling of buildings or initial, additional and replacement of equipment.

Nonmajor Governmental 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 equipment purchases where the estimated unit cost is in excess of $1,000.

St. Vrain Valley School District RE-1J
Bond Redemption Fund (31)
Prior Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2022 to May 31, 2023

	FY23 Amended Budget	FY23 July - May Actual	Balance Remaining	% of Actual to Budget
Revenues				
Property taxes	$ 87,109,573	$ 67,316,731	$ (19,792,842)	77.28%
Investment income	2,000,000	2,179,494	179,494	108.97%
Other local sources	5,900,000	4,838,355	(1,061,645)	82.01%
Total revenues	95,009,573	74,334,580	(20,674,993)	78.24%
Expenditures				
Debt principal	49,495,000	49,495,000	-	100.00%
Debt interest - Dec 15 & June 15	19,499,110	10,268,665	9,230,445	52.66%
Fiscal charges	16,000	7,150	8,850	44.69%
Total expenditures	69,010,110	59,770,815	9,239,295	86.61%
Excess (deficiency) of revenues over (under) expenditures	25,999,463	14,563,765	(11,435,698)	
Other Financing (Uses)				
Payment to escrow agent	-	-	-	N/A
Net change in fund balance	25,999,463	14,563,765	(11,435,698)	
Fund balance, beginning	91,144,132	91,144,132	-	
Fund balance, ending	$ 117,143,595	$ 105,707,897	$ (11,435,698)	
Expected year-end fund balance as percentage of annual expenditure budget	169.75%			

St. Vrain Valley School District RE-1J
Bond Redemption Fund (31)
Current Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2023 to May 31, 2024

	FY24 Amended Budget	FY24 July - May Actual	Balance Remaining	% of Actual to Budget
Revenues				
Property taxes	$ 102,017,858	$ 79,198,862	$ (22,818,996)	77.63%
Investment income	4,750,000	4,060,123	(689,877)	85.48%
Other local sources	6,500,000	3,573,419	(2,926,581)	54.98%
Total revenues	113,267,858	86,832,404	(26,435,454)	76.66%
Expenditures				
Debt principal	14,110,000	14,110,000	-	100.00%
Debt interest - Dec 15 & June 15	16,452,590	9,230,445	7,222,145	56.10%
Fiscal charges	36,000	25,740	10,260	71.50%
Total expenditures	30,598,590	23,366,185	7,232,405	76.36%
Excess (deficiency) of revenues over (under) expenditures	82,669,268	63,466,219	(19,203,049)	
Other Financing (Uses)				
Payment to escrow agent	(76,085,822)	(76,085,822)	-	100.00%
Net change in fund balance	6,583,446	(12,619,603)	(19,203,049)	
Fund balance, beginning	118,756,455	118,756,455	-	
Fund balance, ending	$ 125,339,901	$ 106,136,852	$ (19,203,049)	
Expected year-end fund balance as percentage of annual expenditure budget	409.63%			

St. Vrain Valley School District RE-1J
Building Fund (41)
Prior Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2022 to May 31, 2023

	FY23 Amended Budget	FY23 July - May Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	$ 186,000	$ 298,113	$ 112,113	160.28%
Total revenues	186,000	298,113	112,113	160.28%
Expenditures				
Salaries	543,000	448,582	94,418	82.61%
Benefits	171,000	139,775	31,225	81.74%
Purchased services	2,967,985	2,459,996	507,989	82.88%
Construction projects	3,968,002	1,954,076	2,013,926	49.25%
Other	5,000	2,490	2,510	49.80%
Total expenditures	7,654,987	5,004,919	2,650,068	65.38%
Excess (deficiency) of revenues over (under) expenditures	(7,468,987)	(4,706,806)	2,762,181	
Fund balance, beginning	10,177,547	10,177,547	-	
Fund balance, ending	$ 2,708,560	$ 5,470,741	$ 2,762,181	
Expected year-end fund (deficit) as percentage of annual expenditure budget	35.38%			

St. Vrain Valley School District RE-1J
Building Fund (41)
Current Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2023 to May 31, 2024

	FY24 Amended Budget	FY24 July - May Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	$ 80,000	103,308	$ 23,308	129.14%
Total revenues	80,000	103,308	23,308	129.14%
Expenditures				
Salaries	541,000	496,013	44,987	91.68%
Benefits	171,000	153,613	17,387	89.83%
Purchased services	750,000	1,268,256	(518,256)	169.10%
Construction projects	785,202	322,302	462,900	41.05%
Other	-	2,470	(2,470)	N/A
Total expenditures	2,247,202	2,242,654	4,548	99.80%
Excess (deficiency) of revenues over (under) expenditures	(2,167,202)	(2,139,346)	27,856	
Fund balance, beginning	3,288,915	3,288,915	-	
Fund balance, ending	$ 1,121,713	$ 1,149,569	$ 27,856	
Expected year-end fund (deficit) as percentage of annual expenditure budget	49.92%			

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St. Vrain Valley School District RE-1J
Capital Reserve Capital Projects Fund (43)
Year-to-Date Actual to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1 to May 31

	FY23 July - May Actual	FY24 July - May Actual	Dollar Variance	Percent Variance
Revenues				
Alloc from General Fund (& CPP in FY23)	$ 13,707,907	$ 11,114,525	$ (2,593,382)	-18.92%
Investment income	301,887	412,968	111,081	36.80%
Charges for service	-	680,911	680,911	N/A
Other local sources	50,618	75,078	24,460	48.32%
Total revenues	14,060,412	12,283,482	(1,776,930)	-12.64%
Expenditures				
Capital projects	12,064,070	11,067,329	(996,741)	-8.26%
Total expenditures	12,064,070	11,067,329	(996,741)	-8.26%
Excess (deficiency) of revenues over (under) expenditures	1,996,342	1,216,153	(780,189)	-39.08%
Other Financing Sources (Uses)				
Transfer - other funds, net	26,743	736,825	710,082	2655.21%
Net change in fund balance	2,023,085	1,952,978	(70,107)	-3.47%
Fund balance, beginning	10,535,222	11,047,018	511,796	4.86%
Fund balance, ending	$ 12,558,307	$ 12,999,996	$ 441,689	3.52%

St. Vrain Valley School District RE-1J
Capital Reserve Capital Projects Fund (43)
Prior Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2022 to May 31, 2023

	FY23 Amended Budget	FY23 July - May Actual	Balance Remaining	% of Actual to Budget
Revenues				
Allocation from General, CPP Funds	$ 15,681,394	$ 13,707,907	$ (1,973,487)	87.42%
Investment income	184,500	301,887	117,387	163.62%
Charges for service	-	-	-	N/A
Other local sources	27,715	50,618	22,903	182.64%
Total revenues	15,893,609	14,060,412	(1,833,197)	88.47%
Expenditures				
Capital projects	16,650,242	12,064,070	4,586,172	72.46%
Total expenditures	16,650,242	12,064,070	4,586,172	72.46%
Excess (deficiency) of revenues over (under) expenditures	(756,633)	1,996,342	2,752,975	
Other Financing Sources (Uses)				
Transfer - other funds, net	-	26,743	26,743	N/A
Net change in fund balance	(756,633)	2,023,085	2,779,718	
Fund balance, beginning	10,535,222	10,535,222	-	
Fund balance, ending	$ 9,778,589	$ 12,558,307	$ 2,779,718	
Expected year-end fund balance as percentage of annual expenditure budget	58.73%			

St. Vrain Valley School District RE-1J
Capital Reserve Capital Projects Fund (43)
Current Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2023 to May 31, 2024

	FY24 Amended Budget	FY24 July - May Actual	Balance Remaining	% of Actual to Budget
Revenues				
Allocation from General Fund	$ 12,124,936	$ 11,114,525	$ (1,010,411)	91.67%
Investment income	450,000	412,968	(37,032)	91.77%
Charges for service	-	680,911	680,911	N/A
Other local sources	12,000	75,078	63,078	625.65%
Total revenues	12,586,936	12,283,482	(303,454)	97.59%
Expenditures				
Capital projects	19,065,263	11,067,329	7,997,934	58.05%
Total expenditures	19,065,263	11,067,329	7,997,934	58.05%
Excess (deficiency) of revenues over (under) expenditures	(6,478,327)	1,216,153	7,694,480	
Other Financing Sources (Uses)				
Transfer - other funds, net	-	736,825	736,825	N/A
Net change in fund balance	(6,478,327)	1,952,978	8,431,305	
Fund balance, beginning	11,047,018	11,047,018	-	
Fund balance, ending	$ 4,568,691	$ 12,999,996	$ 8,431,305	
Expected year-end fund balance as percentage of annual expenditure budget	23.96%			

GOVERNMENTAL FUNDS

Special Revenue Funds

The *Community Education Fund* is used to record the tuition-based activities including summer school, Pre-K child care, K-5 child care, and enrichment, as well as facility use rental income and community grants and awards.

In accordance with intergovernmental agreements, the *Fair Contributions Fund* is used to collect money for the acquisition, development, or expansion of public school sites based on impacts created by residential subdivisions.

The *Governmental Designated-Purpose Grants Fund* is used to account for restricted state and federal grants including, but not limited to, Title I Part A – Improving the Academic Achievement of the Disadvantaged – and Individuals with Disabilities Education Act (IDEA Part B).

The *Nutrition Services Fund* accounts for the food service operations of the District. Nutrition Services provides quality, nutritious and well balanced meals to students throughout District schools.

The *Student Activity Fund* is used to record financial transactions related to school sponsored pupil intrascholastic and interscholastic athletic and other related activities. Revenues of this fund are primarily from student fees, gate receipts, and gifts.

St. Vrain Valley School District RE-1J
Community Education Fund (27)
Year-to-Date Actual to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1 to May 31

		FY23 July - May Actual	FY24 July - May Actual	Dollar Variance	Percent Variance
	Revenues				
	Investment income	$ 59,125	$ 235,086	$ 175,961	297.61%
	Charges for services				
	Community School Programs				
A	Pre-K Child Care	830,384	938,202	107,818	12.98%
B	K-5 Child Care	4,103,360	4,698,725	595,365	14.51%
C	Enrichment	98,643	208,366	109,723	111.23%
D	C/S Central Office	173,041	646,444	473,403	273.58%
E	Summer School Program	72,785	102,433	29,648	40.73%
	Facility Use				
F	School Bldgs' Share	60,335	73,086	12,751	21.13%
G	Central Office Share	288,795	412,898	124,103	42.97%
H	Other Programs	115,123	169,785	54,662	47.48%
I	Community grants & awards	1,088,104	864,062	(224,042)	-20.59%
	Total revenues	6,889,695	8,349,087	1,459,392	21.18%
	Expenditures				
	Instruction				
	Community School Programs				
A	Pre-K Child Care	557,293	704,986	147,693	26.50%
B	K-5 Child Care	2,916,735	3,100,713	183,978	6.31%
C	Enrichment	56,436	97,178	40,742	72.19%
D	C/S Central Office	734,255	1,585,448	851,193	115.93%
E	Summer School Program	44,641	44,707	66	0.15%
	Support services				
	Facility Use				
F	School Bldgs' Share	60,063	74,667	14,604	24.31%
G	Central Office Share	294,135	374,051	79,916	27.17%
H	Other Programs	268,832	230,771	(38,061)	-14.16%
I	Community grants & awards	510,218	729,212	218,994	42.92%
	Total expenditures	5,442,608	6,941,733	1,499,125	27.54%
	Excess (deficiency) of revenues over (under) expenditures	1,447,087	1,407,354	(39,733)	-2.75%
	Other Financing Sources				
	Transfer - other fund(s)	2,097	33,047	30,950	1475.92%
	Net change in fund balance	1,449,184	1,440,401	(8,783)	-0.61%
	Fund balance, beginning	3,850,842	5,540,752	1,689,910	43.88%
	Fund balance, ending	$ 5,300,026	$ 6,981,153	$ 1,681,127	31.72%

St. Vrain Valley School District RE-1J
Community Education Fund (27)
Prior Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2022 to May 31, 2023

	FY23 Amended Budget	FY23 July - May Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	$ 36,200	$ 59,125	$ 22,925	163.33%
Charges for services	5,566,273	5,742,466	176,193	103.17%
Community grants & awards	738,918	1,088,104	349,186	147.26%
Pandemic relief funds	1,240,796	-	(1,240,796)	0.00%
Total revenues	7,582,187	6,889,695	(692,492)	90.87%
Expenditures				
Instruction	4,402,614	3,694,745	707,869	83.92%
Support services	2,234,448	1,725,303	509,145	77.21%
Capital outlay	250,000	22,560	227,440	9.02%
Total expenditures	6,887,062	5,442,608	1,444,454	79.03%
Excess (deficiency) of revenues over (under) expenditures	695,125	1,447,087	751,962	
Other Financing Sources				
Transfer - other fund(s)	-	2,097	2,097	N/A
Net change in fund balance	695,125	1,449,184	754,059	
Fund balance, beginning	3,850,842	3,850,842	-	
Fund balance, ending	$ 4,545,967	$ 5,300,026	$ 754,059	
Expected year-end fund balance as percentage of annual expenditure budget	66.01%			

St. Vrain Valley School District RE-1J
Community Education Fund (27)
Current Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2023 to May 31, 2024

	FY24 Amended Budget	FY24 July - May Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	$ 225,000	$ 235,086	$ 10,086	104.48%
Charges for services	6,070,388	6,804,589	734,201	112.09%
Community grants & awards	713,887	864,062	150,175	121.04%
Pandemic relief funds	445,350	445,350	-	100.00%
Total revenues	7,454,625	8,349,087	894,462	112.00%
Expenditures				
Instruction	4,584,252	4,532,061	52,191	98.86%
Support services	2,962,613	2,399,544	563,069	80.99%
Capital outlay	30,128	10,128	20,000	33.62%
Total expenditures	7,576,993	6,941,733	635,260	91.62%
Excess (deficiency) of revenues over (under) expenditures	(122,368)	1,407,354	1,529,722	
Other Financing Sources				
Transfer - other fund(s)	-	33,047	33,047	N/A
Net change in fund balance	(122,368)	1,440,401	1,562,769	
Fund balance, beginning	5,540,752	5,540,752	-	
Fund balance, ending	$ 5,418,384	$ 6,981,153	$ 1,562,769	
Expected year-end fund balance as percentage of annual expenditure budget	71.51%			

St. Vrain Valley School District RE-1J
Fair Contributions Fund (29)
Prior Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2022 to May 31, 2023

	FY23 Amended Budget	FY23 July - May Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	$ 150,000	$ 354,869	$ 204,869	236.58%
Other local sources	-	-	-	N/A
Cash in lieu	2,100,000	1,306,209	(793,791)	62.20%
Total revenues	2,250,000	1,661,078	(588,922)	73.83%
Expenditures				
Purchased services	85,000	93,825	(8,825)	110.38%
Capital outlay	1,900,000	1,861,151	38,849	97.96%
Total expenditures	1,985,000	1,954,976	30,024	98.49%
Excess (deficiency) of revenues over (under) expenditures	265,000	(293,898)	(558,898)	
Fund balance, beginning	11,068,580	11,068,580	-	
Fund balance, ending	$ 11,333,580	$ 10,774,682	$ (558,898)	
Expected year-end fund balance as percentage of annual expenditure budget	570.96%			

St. Vrain Valley School District RE-1J
Fair Contributions Fund (29)
Current Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2023 to May 31, 2024

	FY24 Amended Budget	FY24 July - May Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	$ 400,000	$ 496,702	$ 96,702	124.18%
Other local sources	-	21,005	21,005	N/A
Cash in lieu	1,600,000	1,284,139	(315,861)	80.26%
Total revenues	2,000,000	1,801,846	(198,154)	90.09%
Expenditures				
Purchased services	95,000	61,900	33,100	65.16%
Capital outlay	1,900,000	-	1,900,000	0.00%
Total expenditures	1,995,000	61,900	1,933,100	3.10%
Excess (deficiency) of revenues over (under) expenditures	5,000	1,739,946	1,734,946	
Fund balance, beginning	10,495,101	10,495,101	-	
Fund balance, ending	$ 10,500,101	$ 12,235,047	$ 1,734,946	
Expected year-end fund balance as percentage of annual expenditure budget	526.32%			

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St. Vrain Valley School District RE-1J
Governmental Designated-Purpose Grants Fund (22)
Year-to-Date Actual to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1 to May 31

	FY23 July - May Actual	FY24 July - May Actual	Dollar Variance	Percent Variance
Revenues				
Local grants	$ 42,190	$ 60,543	$ 18,353	43.50%
State grants	1,955,740	2,237,418	281,678	14.40%
Federal grants	6,451,621	8,198,882	1,747,261	27.08%
Total revenues	8,449,551	10,496,843	2,047,292	24.23%
Expenditures				
Salaries	6,724,017	8,484,262	1,760,245	26.18%
Benefits	2,197,227	2,802,273	605,046	27.54%
Purchased services	2,095,493	1,662,061	(433,432)	-20.68%
Supplies and materials	852,349	1,110,975	258,626	30.34%
Other	41,879	45,772	3,893	9.30%
Capital outlay	794,159	108,482	(685,677)	-86.34%
Total expenditures	12,705,124	14,213,825	1,508,701	11.87%
Excess (deficiency) of revenues over (under) expenditures	(4,255,573)	(3,716,982)	538,591	12.66%
Fund balance, beginning	-	-	-	N/A
Fund (deficit), ending	$ (4,255,573)	$ (3,716,982)	$ 538,591	12.66%

St. Vrain Valley School District RE-1J
Governmental Designated-Purpose Grants Fund (22)
Prior Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2022 to May 31, 2023

	FY23 Amended Budget	FY23 July - May Actual	Balance Remaining	% of Actual to Budget
Revenues				
Local grants	$ 86,000	$ 42,190	$ (43,810)	49.06%
State grants	3,064,679	1,955,740	(1,108,939)	63.82%
Federal grants	13,765,825	6,451,621	(7,314,204)	46.87%
Total revenues	16,916,504	8,449,551	(8,466,953)	49.95%
Expenditures				
Salaries	7,977,725	6,724,017	1,253,708	84.28%
Benefits	2,585,791	2,197,227	388,564	84.97%
Purchased services	1,120,736	2,095,493	(974,757)	186.97%
Supplies and materials	3,143,101	852,349	2,290,752	27.12%
Other	618,645	41,879	576,766	6.77%
Capital outlay	1,470,506	794,159	676,347	54.01%
Total expenditures	16,916,504	12,705,124	4,211,380	75.10%
Excess (deficiency) of revenues over (under) expenditures	-	(4,255,573)	(4,255,573)	
Fund balance, beginning	-	-	-	
Fund balance (deficit), ending	$ -	$ (4,255,573)	$ (4,255,573)	
Expected year-end fund (deficit) as percentage of annual expenditure budget	0.00%			

St. Vrain Valley School District RE-1J
Governmental Designated-Purpose Grants Fund (22)
Current Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2023 to May 31, 2024

	FY24 Amended Budget	FY24 July - May Actual	Balance Remaining	% of Actual to Budget
Revenues				
Local grants	$ 92,000	$ 60,543	$ (31,457)	65.81%
State grants	2,538,266	2,237,418	(300,848)	88.15%
Federal grants	17,009,240	8,198,882	(8,810,358)	48.20%
Total revenues	19,639,506	10,496,843	(9,142,663)	53.45%
Expenditures				
Salaries	9,590,009	8,484,262	1,105,747	88.47%
Benefits	3,098,286	2,802,273	296,013	90.45%
Purchased services	1,837,368	1,662,061	175,307	90.46%
Supplies and materials	3,693,974	1,110,975	2,582,999	30.08%
Other	1,221,356	45,772	1,175,584	3.75%
Capital outlay	198,513	108,482	90,031	54.65%
Total expenditures	19,639,506	14,213,825	5,425,681	72.37%
Excess (deficiency) of revenues over (under) expenditures	-	(3,716,982)	(3,716,982)	
Fund balance, beginning	-	-	-	
Fund balance (deficit), ending	$ -	$ (3,716,982)	$ (3,716,982)	
Expected year-end fund balance as percentage of annual expenditure budget	0.00%			

St. Vrain Valley School District RE-1J
Nutrition Services Fund (21)
Balance Sheet (Unaudited)
As of May 31,

	2023	2024	
Assets			
Cash and investments	$ 4,111,275	$ 880,096	
Accounts receivable	304	304	
Grants receivable	636,055	3,055,365	A
Prepaid items	-	14,230	
Inventories	1,181,505	1,463,463	
Total assets	$ 5,929,139	$ 5,413,458	
Liabilities			
Accounts payable	$ -	$ -	
Accrued salaries and benefits	262,403	271,204	
Total liabilities	262,403	271,204	
Fund balance			
Nonspendable: prepaids, inventories	1,181,505	1,477,693	
Restricted	4,485,231	3,664,561	
Total fund balance	5,666,736	5,142,254	
Total liabilities and fund balance	$ 5,929,139	$ 5,413,458	

Footnote

A The State match and National School Lunch/Breakfast program revenues have been adjusted to reflect reimbursements requested but not yet received by period end.

St. Vrain Valley School District RE-1J
Nutrition Services Fund (21)
Year-to-Date Actual to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1 to May 31

	FY23 July - May Actual	FY24 July - May Actual	Dollar Variance	Percent Variance	
Revenues					
Investment income	$ 15,242	$ 100,760	$ 85,518	561.07%	
Charges for service	4,452,195	384,389	(4,067,806)	-91.37%	
Other food service charges	48,729	5,700	(43,029)	-88.30%	
State sources	304,997	7,782,883	7,477,886	2451.79%	A
Commodities entitlement	1,005,019	951,505	(53,514)	-5.32%	
Federal sources	6,409,286	7,234,931	825,645	12.88%	A
Total revenues	12,235,468	16,460,168	4,224,700	34.53%	
Expenditures					
Salaries	4,730,752	5,808,508	1,077,756	22.78%	
Benefits	1,808,133	2,128,576	320,443	17.72%	
Purchased services	131,284	128,260	(3,024)	-2.30%	
Supplies and materials	5,576,410	7,755,208	2,178,798	39.07%	
Capital outlay	59,621	710,968	651,347	1092.48%	
Other	10,622	41,274	30,652	288.57%	
Total expenditures	12,316,822	16,572,794	4,255,972	34.55%	
Excess (deficiency) of revenues over (under) expenditures	(81,354)	(112,626)	(31,272)	38.44%	
Fund balance, beginning	5,748,090	5,254,880	(493,210)	-8.58%	
Fund balance, ending	$ 5,666,736	$ 5,142,254	$ (524,482)	-9.26%	

Footnote

A The State match and National School Lunch/Breakfast program revenues have been adjusted to reflect reimbursements requested but not yet received by period end.

St. Vrain Valley School District RE-1J
Nutrition Services Fund (21)
Prior Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2022 to May 31, 2023

	FY23 Amended Budget	FY23 July - May Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	$ 8,700	$ 15,242	$ 6,542	175.20%
Charges for service	2,300,000	4,452,195	2,152,195	193.57%
Other food service charges	50,000	48,729	(1,271)	97.46%
State sources	270,000	304,997	34,997	112.96%
Commodities entitlement	1,424,183	1,005,019	(419,164)	70.57%
Federal sources	6,400,000	6,409,286	9,286	100.15%
Total revenues	10,452,883	12,235,468	1,782,585	117.05%
Expenditures				
Salaries	5,159,910	4,730,752	429,158	91.68%
Benefits	1,995,210	1,808,133	187,077	90.62%
Purchased services	136,000	131,284	4,716	96.53%
Supplies and materials	5,929,183	5,576,410	352,773	94.05%
Capital outlay	300,463	59,621	240,842	19.84%
Other	100,000	10,622	89,378	10.62%
Total expenditures	13,620,766	12,316,822	1,303,944	90.43%
Excess (deficiency) of revenues over (under) expenditures	(3,167,883)	(81,354)	3,086,529	
Fund balance, beginning	5,748,090	5,748,090	-	
Fund balance, ending	$ 2,580,207	$ 5,666,736	$ 3,086,529	
Expected year-end fund balance as percentage of annual expenditure budget	18.94%			

St. Vrain Valley School District RE-1J
Nutrition Services Fund (21)
Current Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2023 to May 31, 2024

		FY24 Amended Budget	FY24 July - May Actual	Balance Remaining	% of Actual to Budget
1	**Revenues**				
2	Investment income	$ 132,000	$ 100,760	$ (31,240)	76.33%
3	Charges for service	230,000	384,389	154,389	167.13%
4	Other food service charges	10,000	5,700	(4,300)	57.00%
5	State sources	8,253,648	7,782,883	(470,765)	94.30%
6	Commodities entitlement	708,558	951,505	242,947	134.29%
7	Federal sources	6,801,843	7,234,931	433,088	106.37%
8	Total revenues	16,136,049	16,460,168	324,119	102.01%
9					
10	**Expenditures**				
11	Salaries	6,521,867	5,808,508	713,359	89.06%
12	Benefits	2,387,273	2,128,576	258,697	89.16%
13	Purchased services	285,000	128,260	156,740	45.00%
14	Supplies and materials	6,759,484	7,755,208	(995,724)	114.73%
15	Capital outlay	609,922	710,968	(101,046)	116.57%
16	Other	100,000	41,274	58,726	41.27%
17	Total expenditures	16,663,546	16,572,794	90,752	99.46%
18					
19	Excess (deficiency) of revenues				
20	over (under) expenditures	(527,497)	(112,626)	414,871	
21					
22	Fund balance, beginning	5,254,880	5,254,880	-	
23					
24	Fund balance, ending	$ 4,727,383	$ 5,142,254	$ 414,871	
25					
26	Expected year-end fund balance as percentage				
27	of annual expenditure budget	28.37%			

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St. Vrain Valley School District RE-1J
Student Activity (Special Revenue) Fund (23)
Year-to-Date Actual to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1 to May 31

	FY23 July - May Actual	FY24 July - May Actual	Dollar Variance	Percent Variance
Revenues				
Investment income	$ 163,767	$ 302,707	$ 138,940	84.84%
Athletic activities	3,134,921	3,328,633	193,712	6.18%
Pupil activities	3,790,226	3,971,683	181,457	4.79%
PTO/Gift activities	875,301	1,058,650	183,349	20.95%
Total revenues	7,964,215	8,661,673	697,458	8.76%
Expenditures				
Athletic activities	3,355,384	3,343,305	(12,079)	-0.36%
Pupil activities	2,542,340	3,116,689	574,349	22.59%
PTO/Gift activities	769,503	871,594	102,091	13.27%
Total expenditures	6,667,227	7,331,588	664,361	9.96%
Excess (deficiency) of revenues over (under) expenditures	1,296,988	1,330,085	33,097	
Other Financing Sources (Uses)				
Transfers - other funds, net	(7,915)	(879,426)	(871,511)	11010.88%
Net change in fund balance	1,289,073	450,659	(838,414)	
Fund balance, beginning	5,966,452	6,441,087	474,635	
Fund balance, ending	$ 7,255,525	$ 6,891,746	$ (363,779)	

St. Vrain Valley School District RE-1J
Student Activity (Special Revenue) Fund (23)
Prior Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2022 to May 31, 2023

	FY23 Amended Budget	FY23 July - May Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	$ 135,000	$ 163,767	$ 28,767	121.31%
Athletic activities	3,500,000	3,134,921	(365,079)	89.57%
Pupil activities	3,700,000	3,790,226	90,226	102.44%
PTO/Gift activities	690,000	875,301	185,301	126.86%
Total revenues	8,025,000	7,964,215	(60,785)	99.24%
Expenditures				
Athletic activities	3,300,000	3,355,384	(55,384)	101.68%
Pupil activities	3,100,000	2,542,340	557,660	82.01%
PTO/Gift activities	750,000	769,503	(19,503)	102.60%
Total expenditures	7,150,000	6,667,227	482,773	93.25%
Excess (deficiency) of revenues over (under) expenditures	875,000	1,296,988	421,988	
Other Financing Sources (Uses)				
Transfers - other funds, net	-	(7,915)	(7,915)	N/A
Net change in fund balance	875,000	1,289,073	414,073	
Fund balance, beginning	5,966,452	5,966,452	-	
Fund balance, ending	$ 6,841,452	$ 7,255,525	$ 414,073	
Expected year-end fund balance as percentage of annual expenditure budget	95.68%			

St. Vrain Valley School District RE-1J
Student Activity (Special Revenue) Fund (23)
Current Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2023 to May 31, 2024

	FY24 Amended Budget	FY24 July - May Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	$ 300,000	$ 302,707	$ 2,707	100.90%
Athletic activities	3,500,000	3,328,633	(171,367)	95.10%
Pupil activities	4,100,000	3,971,683	(128,317)	96.87%
PTO/Gift activities	1,000,000	1,058,650	58,650	105.87%
Total revenues	8,900,000	8,661,673	(238,327)	97.32%
Expenditures				
Athletic activities	3,750,000	3,343,305	406,695	89.15%
Pupil activities	3,500,000	3,116,689	383,311	89.05%
PTO/Gift activities	910,000	871,594	38,406	95.78%
Total expenditures	8,160,000	7,331,588	828,412	89.85%
Excess (deficiency) of revenues over (under) expenditures	740,000	1,330,085	590,085	
Other Financing Sources (Uses)				
Transfers - other funds, net	-	(879,426)	(879,426)	N/A
Net change in fund balance	740,000	450,659	(289,341)	
Fund balance, beginning	6,441,087	6,441,087	-	
Fund balance, ending	$ 7,181,087	$ 6,891,746	$ (289,341)	
Expected year-end fund balance as percentage of annual expenditure budget	88.00%			

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PROPRIETARY FUNDS

Internal Service Fund

The District's only internal service fund is the *Self Insurance Fund* which accounts for the financial transactions related to the dental and healthcare plans. The fund collects premiums and pays claims for medical and dental plan benefits.

St. Vrain Valley School District RE-1J
Self Insurance Fund (65)
Statement of Fund Net Position (Unaudited)
As of May 31,

	2023	2024	
Assets			
Current assets			
Cash and investments	$ 16,163,650	$ 14,197,915	
Noncurrent assets			
Restricted cash and cash equivalents	4,001,181	4,225,906	
Total assets	20,164,831	18,423,821	
Liabilities			
Claims payable	2,352,000	2,345,000	A
Total liabilities	2,352,000	2,345,000	
Net Position			
Restricted for contractual obligations	4,001,181	4,225,906	
Unrestricted	13,811,650	11,852,915	
Total net position	$ 17,812,831	$ 16,078,821	

Footnote

A Claims payable represents the approximate amount incurred but not paid or incurred but not reported as of the prior fiscal year end (6/30) and is adjusted annually.

St. Vrain Valley School District RE-1J
Self Insurance Fund (65)
Year-to-Date Actual to Actual (Unaudited)
Statement of Revenues, Expenses, and Changes in Fund Net Position
For the period July 1 to May 31

	FY23 July - May Actual	FY24 July - May Actual	Dollar Variance	Percent Variance
Revenues				
Investment income	$ 525,175	$ 874,266	$ 349,091	66.47%
Other local sources	128,967	76,336	(52,631)	-40.81%
Employee benefit premiums	23,403,311	26,297,393	2,894,082	12.37%
Total revenues	24,057,453	27,247,995	3,190,542	13.26%
Expenses				
Salaries	221,785	211,624	(10,161)	-4.58%
Benefits	70,457	66,406	(4,051)	-5.75%
Purchased services	4,321,947	4,922,628	600,681	13.90%
Supplies and materials	-	-	-	N/A
Other	1,066,848	1,280,335	213,487	20.01%
Claims	15,871,443	21,949,699	6,078,256	38.30%
Total expenses	21,552,480	28,430,692	6,878,212	31.91%
Change in fund net position	2,504,973	(1,182,697)	(3,687,670)	-147.21%
Fund net position, beginning	15,307,858	17,261,518	1,953,660	12.76%
Fund net position, ending	$ 17,812,831	$ 16,078,821	$ (1,734,010)	-9.73%

St. Vrain Valley School District RE-1J
Self Insurance Fund (65)
Prior Year Budget to Actual (Unaudited)
Statement of Revenues, Expenses, and Changes in Fund Net Position
For the period July 1, 2022 to May 31, 2023

	FY23 Amended Budget	FY23 July - May Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	$ 120,000	$ 525,175	$ 405,175	437.65%
Other local sources	100,000	128,967	28,967	128.97%
Employee benefit premiums	24,115,800	23,403,311	(712,489)	97.05%
Total revenues	24,335,800	24,057,453	(278,347)	98.86%
Expenses				
Salaries	241,569	221,785	19,784	91.81%
Benefits	74,946	70,457	4,489	94.01%
Purchased services	4,863,200	4,321,947	541,253	88.87%
Supplies and materials	5,400	-	5,400	0.00%
Other	1,164,000	1,066,848	97,152	91.65%
Claims	23,190,000	15,871,443	7,318,557	68.44%
Total expenses	29,539,115	21,552,480	7,986,635	72.96%
Change in fund net position	(5,203,315)	2,504,973	7,708,288	
Fund net position, beginning	15,307,858	15,307,858	-	
Fund net position, ending	$ 10,104,543	$ 17,812,831	$ 7,708,288	
Expected year-end net position as percentage of annual deduction budget	34.21%			

St. Vrain Valley School District RE-1J
Self Insurance Fund (65)
Current Year Budget to Actual (Unaudited)
Statement of Revenues, Expenses, and Changes in Fund Net Position
For the period July 1, 2023 to May 31, 2024

	FY24 Amended Budget	FY24 July - May Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	$ 900,000	$ 874,266	$ (25,734)	97.14%
Other local sources	120,000	76,336	(43,664)	63.61%
Employee benefit premiums	27,490,000	26,297,393	(1,192,607)	95.66%
Total revenues	28,510,000	27,247,995	(1,262,005)	95.57%
Expenses				
Salaries	233,029	211,624	21,405	90.81%
Benefits	72,215	66,406	5,809	91.96%
Purchased services	5,448,000	4,922,628	525,372	90.36%
Supplies and materials	5,400	-	5,400	0.00%
Other	1,380,000	1,280,335	99,665	92.78%
Claims	24,652,000	21,949,699	2,702,301	89.04%
Total expenses	31,790,644	28,430,692	3,359,952	89.43%
Change in fund net position	(3,280,644)	(1,182,697)	2,097,947	
Fund net position, beginning	17,261,518	17,261,518	-	
Fund net position, ending	$ 13,980,874	$ 16,078,821	$ 2,097,947	
Expected year-end net position as percentage of annual deduction budget	43.98%			

INVESTMENT REPORT

St. Vrain Valley School District RE-1J
Monthly Investment Report
At May 31, 2024

Fund	Colotrust	UMB	Total	Annualized Percent	Current Month Interest Colotrust	Current Month Interest UMB
General	$ 172,095,209		$ 172,095,209	5.40	$ 653,332	
FUND 10 TOTAL	$ 172,095,209		$ 172,095,209		653,332	-
Risk Management	$ 6,771,425		$ 6,771,425	5.40	29,589	
Colorado Preschool	$ 177,833		$ 177,833	5.40	812	
Nutrition Service	$ 275,060		$ 275,060	5.40	6,558	
Student Activity Spec Revenue	$ 6,732,097		$ 6,732,097	5.40	29,189	
Community School	$ 6,365,579		$ 6,365,579	5.40	22,877	
Fair Contributions	$ 10,632,959		$ 10,632,959	5.40	47,219	
UMB Bond		$ 99,405,127	$ 99,405,127	NRA		$ 379,341
Building 2018	$ 266,029		$ 266,029	5.40	5,633	
Capital Reserve	$ 9,869,555		$ 9,869,555	5.40	38,432	
Health Insurance Trust	$ 4,225,906		$ 4,225,906	5.40	19,293	
Minimum Liability	$ 14,361,001		$ 14,361,001	5.40	65,565	
Self Insurance Total	$ 18,586,906		$ 18,586,906		84,858	-
Total	$ 231,772,653	$ 99,405,127	$ 331,177,780		$ 918,500	$ 379,341

ST. VRAIN

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MEMORANDUM

DATE: June 26, 2024

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Finance and Audit Committee Update
Strategic Priority – Strong District Finances/Outstanding Communication and Collaboration with Community and Corporate Partners

PURPOSE

To provide the Board of Education with a report from the Finance and Audit Committee.

BACKGROUND

The primary function of the Finance and Audit Committee (FAC) is to assist the Board in fulfilling its financial oversight responsibilities to the public (parents and taxpayers). This Committee reviews financial information provided by the District, reviews the District's financial systems and associated internal controls, reviews the projected and amended budget, and reviews the District's auditing, accounting, and financial reporting processes. Heather Parrish, Chairperson, will be present at the meeting to answer questions related to the following:

Overview of Work Accomplished: 2023-2024 School Year
The purpose of this committee is to assist the Board in providing independent oversight in relation to:

- Financial reporting process

- Internal control systems
- Budget
- Annual audit
- Charter school financial data
- Oversight of Internal Compliance Reviews
- Investment Goals and Strategies

Internal Compliance Reviews

By the end of the school year, the goal will be to visit 44 schools. All schools will have been reviewed in the last 2 years.

Other investigations are completed as required, including:

- Reviewing the frequency of deposits to ensure timely deposit of collected funds
- Reviewing purchasing card transactions for compliance with the District's P-card guidelines, including intentionally manipulating or splitting transactions to avoid hitting single purchase limits and/or other purchasing requirements
- Budget Performance Report
- Fund 23 (student activity) account monitoring, especially any accounts in a deficit
- Out of pocket transactions
- Ensuring proper backup documentation is kept for all deposit items
- Other process improvements as needed

Student Support Organizations (PTOs, Booster Clubs, Foundations, etc.) Interface

Self-assessment checklists for these organizations are required to be completed each year to help them to identify all federal, state and District compliance requirements.

The District maintains a database of the board of directors of these organizations that includes contact information and the documents required to be kept on file as set forth in District Board Regulation KBE-R.

According to District Board Regulation KBE-R, external assessments, by an experienced accounting professional, are to be completed at least once every three years. There are 19 out of 36 parent organizations who have had the external assessment completed and on file with the District.

Annual Workshop - A workshop was held this year on August 31, 2023 at the Innovation

Center and was attended by 56 support organization representatives. The panelists included: President Karen Ragland, SVVSD Board of Education; John Chmil, Attorney for Lyons Gaddis; Tim O'Neill, SVVSD General Counsel; Greg Fieth, CFO; Theresa Spires, Nutrition Services; and Michelle Phelan, Community Liaison with the St. Vrain Valley Schools Education Foundation. The workshop provided information on relevant topics and helped to ensure these organizations have required insurance policies and certificates on file.

Continuing Education

To gain a better understanding of processes that affect the financial statements, the Finance and Audit Committee requested presentations by key stakeholders of the following programs/processes:

- District General Counsel review
- LaunchEd and AGILE
- Superintendent of Schools Update on the District
- Proposed 2024 Bond

Engagement and Interaction with Outside Auditors

Entering 6th year with auditing firm CliftonLarsonAllen (CLA).

CLA presented a report to the Committee on October 23, 2023 and to the Board on October 25, 2023. CLA reported the following: the audit process; a draft of the Annual Comprehensive Financial Report, the anticipated clean opinion to be issued on the financial statements; required communications to the Board.

The final ACFR was issued on November 10, 2023, and presented to and accepted by the District's Board of Education on December 13, 2023.

CLA provided an unmodified opinion on the District's financial statements for the year ended June 30, 2023.

Annual Comprehensive Financial Report (ACFR)

Unmodified opinion from CliftonLarsonAllen.
Financial Statements present fairly in all material aspects.

The District submitted its FY23 ACFR to the Association of School Business Officials (ASBO) for the Certificate of Excellence in Financial Reporting and qualified for the 20th consecutive year.

The District also submitted its FY23 ACFR to the Government Finance Officers

Association (GFOA) for the Certificate of Achievement for Excellence in Financial Reporting. If awarded, this would be the 20th consecutive year.

Single Audit

Three major programs were tested in FY23: Education Stabilization Funds (ESSR), Title 1 Grants to Local Educational Agencies and Comprehensive Literacy Development. No findings, no material weaknesses, and no significant deficiencies were identified.

The single audit report was issued with the ACFR on November 10, 2023 and accepted by the Board on December 13, 2023.

Budget

The FY24 Amended Budget was presented to the FAC on January 22, 2024 and adopted by the Board of Education on January 24, 2024.

The FAC reviewed the Proposed FY25 Budget on May 20, 2024. The Board of Education reviewed the Proposed FY25 Budget on May 22, 2024.

Other Key Focus Items

- Municipal Advisor RFP and selection
- P-card process change discussion
- Bond defeasance analysis and discussion
- High School Education Foundation Waiver
- Committee Member Titles
- Federal Funding Relief

MEMORANDUM

DATE: June 26, 2024

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Waiver from Liability Insurance Requirement for the Frederick High School Education Foundation
Strategic Priority - Outstanding Communication and Collaboration with Community and Corporate Partners

RECOMMENDATION

That the Board of Education allow an exception to Board Regulation KBE-R - Organizational Options for Parent Organizations (POs), and thereby approve a waiver for the general liability insurance requirement for the Frederick High School Education Foundation.

BACKGROUND

Board Regulation KBE-R - Organizational Options for Parent Organizations (POs), requires all parent organizations to purchase general liability insurance and states, "District insurance does not cover parent organizations organized as non-profit corporations. Furthermore, the District is not liable or responsible for loss of their property or money, or the decisions made by the non-profit corporation, its board, or its officers. The non-profit corporation is encouraged to investigate and purchase appropriate officer's liability insurance, property insurance, and crime insurance (fidelity bond), in addition to the general liability insurance required by the District." In rare situations, an organization may be unable to meet all of the outlined commitments and may appeal to the District's Finance and Audit Committee for a waiver from a particular requirement.

The Frederick High School Education Foundation appealed to the District's Finance and Audit Committee for a waiver of the general liability insurance requirement in Board Regulation KBE-R due to the fact that they do not use District facilities except for their meetings. The Finance and Audit Committee recommended that this waiver be reviewed by the District's legal counsel. Our attorney has reviewed and agreed with the waiver as presented.

The administration and the Finance and Audit Committee recommend approval of this exception.

AGREEMENT FOR WAIVER FROM INSURANCE REQUIREMENT IN BOARD REGULATION KBE-R

It is mutually agreed by the ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J (hereinafter referred to as "District") and **Frederick High School Education Foundation**, a 501(c)(3) non-profit corporation, (hereinafter referred to as "Foundation"), that the general liability insurance requirement stated in District Board Regulation KBE-R (Organizational Options for Parent Organizations (POs)) is waived, subject to the following limitations:

1. Foundation use of District facilities will be limited to Foundation Board meetings, not to exceed 20 persons.
2. Foundation use of District facilities will be limited to the Frederick High School cafeteria or, in the event of a scheduling conflict, an alternative area recommended by the District Facility Scheduler.
3. Foundation use shall be scheduled in advance of the meeting with the District Facility Scheduler (303-682-7433) in accordance with Board Policy KF (Community Use of School Facilities).
4. The term of this Agreement shall be for the one-year period from July 1, 2024 to June 30, 2025.
5. Nothing in this insurance requirement waiver should be construed as a waiver of any other section(s) of Board Policy/Regulation KBE/KBE-R.
6. Nothing in this Agreement shall be construed as a waiver by the District of any rights, immunities, privileges, monetary limitations to judgments, or defenses provided to the District by the Colorado Governmental Immunity Act, Sec. 24-10-101 et seq., C.R.S., as from time-to-time amended, or otherwise available to the School District, its officers, agents, volunteers, or employees.
7. Venue for any and all legal action arising out of this Agreement shall lie in the District Court in and for the County of Boulder, State of Colorado, and this Agreement shall be governed by the laws of Colorado.
8. The mutual promises herein shall be good and sufficient consideration for this Agreement although there are no actual funds exchanged between the District and Foundation.

This Agreement becomes effective on the 26th day of June, 2024 and for the terms set forth above.

_____	_____
Date	Foundation President
_____	_____
Date	Foundation Secretary
_____	_____
Date	Board of Education President
_____	_____
Date	Board of Education Secretary

MEMORANDUM

DATE: June 26, 2024

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Waiver from Liability Insurance Requirement for the Longmont High School Education Foundation
Strategic Priority - Outstanding Communication and Collaboration with Community and Corporate Partners

RECOMMENDATION

That the Board of Education allow an exception to Board Regulation KBE-R - Organizational Options for Parent Organizations (POs), and thereby approve a waiver for the general liability insurance requirement for the Longmont High School Education Foundation.

BACKGROUND

Board Regulation KBE-R - Organizational Options for Parent Organizations (POs) requires all parent organizations to purchase general liability insurance and states, “District insurance does not cover parent organizations organized as non-profit corporations. Furthermore, the District is not liable or responsible for loss of their property or money, or the decisions made by the non-profit corporation, its board, or its officers. The non-profit corporation is encouraged to investigate and purchase appropriate officers liability insurance, property insurance, and crime insurance (fidelity bond), in addition to the general liability insurance required by the District.” In rare situations, an organization may be unable to meet all of the outlined commitments and may appeal to the District’s Finance and Audit Committee for a waiver from a particular requirement.

The Longmont High School Education Foundation appealed to the District’s Finance and Audit Committee for a waiver of the general liability insurance requirement in Board Regulation KBE-R due to the fact that they do not use District facilities except for their meetings. The Finance and Audit Committee recommended that this waiver be reviewed by the District’s legal counsel. Our attorney has reviewed and agreed with the waiver as presented.

The administration and the Finance and Audit Committee recommend approval of this exception.

AGREEMENT FOR WAIVER FROM INSURANCE REQUIREMENT IN BOARD REGULATION KBE-R

It is mutually agreed by the ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J (hereinafter referred to as "District") and **Longmont High School Foundation**, a 501(c)(3) non-profit corporation, (hereinafter referred to as "Foundation"), that the general liability insurance requirement stated in District Board Regulation KBE-R (Organizational Options for Parent Organizations (POs)) is waived, subject to the following limitations:

1. Foundation use of District facilities will be limited to Foundation Board meetings, not to exceed 20 persons.
2. Foundation use of District facilities will be limited to the Longmont High School cafeteria or, in the event of a scheduling conflict, an alternative area recommended by the District Facility Scheduler.
3. Foundation use shall be scheduled in advance of the meeting with the District Facility Scheduler (303-682-7433) in accordance with Board Policy KF (Community Use of School Facilities).
4. The term of this Agreement shall be for the one-year period from July 1, 2024 to June 30, 2025.
5. Nothing in this insurance requirement waiver should be construed as a waiver of any other section(s) of Board Policy/Regulation KBE/KBE-R.
6. Nothing in this Agreement shall be construed as a waiver by the District of any rights, immunities, privileges, monetary limitations to judgments, or defenses provided to the District by the Colorado Governmental Immunity Act, Sec. 24-10-101 et seq., C.R.S., as from time-to-time amended, or otherwise available to the School District, its officers, agents, volunteers, or employees.
7. Venue for any and all legal action arising out of this Agreement shall lie in the District Court in and for the County of Boulder, State of Colorado, and this Agreement shall be governed by the laws of Colorado.
8. The mutual promises herein shall be good and sufficient consideration for this Agreement although there are no actual funds exchanged between the District and Foundation.

This Agreement becomes effective on the 26th day of June, 2024 and for the terms set forth above.

_____	_____
Date	Foundation President
_____	_____
Date	Foundation Secretary
_____	_____
Date	Board of Education President
_____	_____
Date	Board of Education Secretary

MEMORANDUM

DATE: June 26, 2024

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Waiver from Liability Insurance Requirement for the Skyline High School Education Foundation
Strategic Priority - Outstanding Communication and Collaboration with Community and Corporate Partners

RECOMMENDATION

That the Board of Education allow an exception to Board Regulation KBE-R - Organizational Options for Parent Organizations (POs), and thereby approve a waiver for the general liability insurance requirement for the Skyline High School Education Foundation.

BACKGROUND

Board Regulation KBE-R - Organizational Options for Parent Organizations (POs) requires all parent organizations to purchase general liability insurance and states, "District insurance does not cover parent organizations organized as non-profit corporations. Furthermore, the District is not liable or responsible for loss of their property or money, or the decisions made by the non-profit corporation, its board, or its officers. The non-profit corporation is encouraged to investigate and purchase appropriate officers liability insurance, property insurance, and crime insurance (fidelity bond), in addition to the general liability insurance required by the District." In rare situations, an organization may be unable to meet all of the outlined commitments and may appeal to the District's Finance and Audit Committee for a waiver from a particular requirement.

The Skyline High School Education Foundation appealed to the District's Finance and Audit Committee for a waiver of the general liability insurance requirement in Board Regulation KBE-R due to the fact that they do not use District facilities except for their meetings. The Finance and Audit Committee recommended that this waiver be reviewed by the District's legal counsel. Our attorney has reviewed and agreed with the waiver as presented.

The administration and the Finance and Audit Committee recommend approval of this exception.

AGREEMENT FOR WAIVER FROM INSURANCE REQUIREMENT IN BOARD REGULATION KBE-R

It is mutually agreed by the ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J (hereinafter referred to as "District") and **Skyline High School Education Foundation**, a 501(c)(3) non-profit corporation, (hereinafter referred to as "Foundation"), that the general liability insurance requirement stated in District Board Regulation KBE-R (Organizational Options for Parent Organizations (POs)) is waived, subject to the following limitations:

1. Foundation use of District facilities will be limited to Foundation Board meetings, not to exceed 20 persons.
2. Foundation use of District facilities will be limited to the Skyline High School cafeteria or, in the event of a scheduling conflict, an alternative area recommended by the District Facility Scheduler.
3. Foundation use shall be scheduled in advance of the meeting with the District Facility Scheduler (303-682-7433) in accordance with Board Policy KF (Community Use of School Facilities).
4. The term of this Agreement shall be for the one-year period from July 1, 2024 to June 30, 2025.
5. Nothing in this insurance requirement waiver should be construed as a waiver of any other section(s) of Board Policy/Regulation KBE/KBE-R.
6. Nothing in this Agreement shall be construed as a waiver by the District of any rights, immunities, privileges, monetary limitations to judgments, or defenses provided to the District by the Colorado Governmental Immunity Act, Sec. 24-10-101 et seq., C.R.S., as from time-to-time amended, or otherwise available to the School District, its officers, agents, volunteers, or employees.
7. Venue for any and all legal action arising out of this Agreement shall lie in the District Court in and for the County of Boulder, State of Colorado, and this Agreement shall be governed by the laws of Colorado.
8. The mutual promises herein shall be good and sufficient consideration for this Agreement although there are no actual funds exchanged between the District and Foundation.

This Agreement becomes effective on the 26th day of June, 2024 and for the terms set forth above.

_____	_____
Date	Foundation President
_____	_____
Date	Foundation Secretary
_____	_____
Date	Board of Education President
_____	_____
Date	Board of Education Secretary

MEMORANDUM

DATE: June 26, 2024

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Contract Award for Grounds Mowing Services
Strategic Priority – Student and Staff Well-Being

RECOMMENDATION

That the Board of Education approve the execution of a formal agreement with Elite Industries, Inc., for a maximum amount of $313,100 for grounds mowing services. 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 a mowing contract at our elementary and middle schools.

Elite Industries, Inc., was selected for this project through the bid process, ITB-2023-024. (See attached bid tabulation)

The budget for this project has been established at $313,100. Funding for the project is available from General funds. This item is being brought forth to comply with Board policy FEG stating any items over $100,000 must have Board approval.

ST. VRAIN VALLEY SCHOOLS
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BID TABULATION
ITB 2023-024
GROUNDS MOWING SERVICES
FEBRUARY 22, 2023 2:00PM

Recommended for Award	Davey Tree	Elite Industries Inc	Hired Gun Weed & Pest Control LLC
Insurance	Y	Y	Y
District Contract	Redlined	Y	Y
Addendum #1	N	Y	Y
Prior Experience Sheet (References)	Y	Y	Y
Signed Bid	Y	Y	Y

TOTAL BID PROPOSAL (ELEMENTARY SCHOOLS ONLY):	$ 420,123.00	$ 169,750.00	$ 545,574.28
ADD/ALTERNATE #1 (MIDDLE SCHOOLS):	$ 384,203.00	$ 143,350.00	$ 597,251.42
ADD/ALTERNATE #2 (VACANT LOTS):	$ 8,706.00	$ 23,340.00	$ 20,333.81

	Elementary Schools	Price Per Site	Price Per Site	Price Per Site
1	Alpine	$ 14,483.00	$ 6,290.00	$ -
2	Black Rock	$ 19,380.00	$ 8,200.00	$ -
3	Blue Mountain	$ 21,119.00	$ 8,680.00	$ -
4	Burlington	$ 16,804.00	$ 7,150.00	$ -
5	Centennial	$ 20,980.00	$ 9,250.00	$ -
6	Central	$ 10,307.00	$ 4,940.00	$ -
7	Columbine	$ 8,963.00	$ 3,250.00	$ -
8	Eagle Crest	$ 18,773.00	$ 8,470.00	$ -
9	Highlands	$ 16,551.00	$ 8,110.00	$ -
10	Erie	$ 19,066.00	$ 7,150.00	$ -
11	Fall River	$ 16,843.00	$ 7,310.00	$ -
12	*Frederick ES removed on Addendum #1	$ 13,406.00	$ -	Pricing not included
13	Grandview	$ 18,918.00	$ 7,450.00	$ -
14	Hygiene	$ 13,774.00	$ 6,240.00	$ -
15	Indian Peaks	$ 8,510.00	$ 3,250.00	$ -
16	Legacy	$ 24,731.00	$ 9,800.00	$ -
17	Longmont Estates	$ 19,202.00	$ 7,670.00	$ -
18	Lyons	$ 7,669.00	$ 3,120.00	$ -
19	Mead	$ 18,998.00	$ 6,890.00	$ -
20	Mountain View	$ 13,086.00	$ 5,200.00	$ -
21	Niwot	$ 14,580.00	$ 5,850.00	$ -
22	Northridge	$ 18,178.00	$ 6,920.00	$ -
23	Prairie Ridge	$ 18,668.00	$ 8,170.00	$ -
24	Red Hawk	$ 12,502.00	$ 7,000.00	$ -
25	Rocky Mountain	$ 18,703.00	$ 7,020.00	$ -
26	Sanborn	$ 15,929.00	$ 6,370.00	$ -
	TOTAL:	$ 420,123.00	$ 169,750.00	$ 510,449.61

***Contract for 1 year with 4 additional 1 year extensions - contract expires March 2028**

Recommended for Award		Davey Tree	Elite Industries Inc	Hired Gun Weed & Pest Control LLC
	Add/Alternate Middle Schools	**Price Per Site**	**Price Per Site**	**Price Per Site**
1	Altona	$ 42,535.00	$ 15,550.00	$ -
2	Coal Ridge	$ 48,972.00	$ 16,690.00	$ -
3	Erie	$ 20,732.00	$ 8,200.00	$ -
4	Mead	$ 27,042.00	$ 9,400.00	$ -
5	Sunset	$ 33,041.00	$ 13,780.00	$ -
6	Trail Ridge	$ 47,047.00	$ 17,580.00	$ -
7	Westview	$ 57,362.00	$ 18,090.00	$ -
8	Soaring Heights K-8	$ 28,813.00	$ 12,300.00	$ -
9	Thunder Valley K-8	$ 25,231.00	$ 9,780.00	$ -
10	Timberline K-8	$ 21,919.00	$ 8,580.00	$ -
11	Longspeak	$ 31,509.00	$ 13,400.00	not included
	TOTAL:	$ 384,203.00	$ 143,350.00	$ 586,121.89

	Add/Alternate Vacant Lots	**Price Per Site**	**Price Per Site**	**Price Per Site**
1	Liberty Ranch Subdivision, Weld County, Parcels #120728101093 (2.58 acres), #120728101088 (7.42 acres)	$ 2,233.00	$ 6,000.00	$ -
2	Meadow Vale Farms Subdivision, Weld County, Parcels #131304317001 (8.91 acres), #131304034001 (1.09 acres)	$ 2,007.00	$ 5,340.00	$ -
3	Bridgewater Subdivision, Weld County, Town of Erie, Parce #146717402001 (10 acres)	$ 2,233.00	$ 6,000.00	$ -
4	Fox Meadows Subdivision, Boulder County, Longmont, 500 Deerwood Drive, Parcel #131501144001 (10.64 acres)	$ 2,233.00	$ 6,000.00	$ -
	TOTAL:	$ 8,706.00	$ 23,340.00	$ 20,333.81
		***Vendor added Frederick ES @ $13,406. Also Longs Peak MS @ $31,509 for a MS total of $384,203.00**	*Vendor noted Longs Peak MS not added to list- did not include price. Had vendor send price for add/alt award 2/28/23	*Vendor listed pricing per spray and per mow at each location.

MEMORANDUM

DATE: June 26, 2024

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Contract Award for Cleaning Services to Best Cleaning Services (BCCS)
Strategic Priority - Student and Staff Well-Being/Districtwide Safety and Security

RECOMMENDATION

That the Board of Education approve contract award for cleaning services to BCCS for $5,000,000. Further, authorize Brian Lamer, Assistant Superintendent of Operations, to sign all necessary contract documents in accordance with the Board of Education policy.

BACKGROUND

ITB #2020-070 was issued and bids were reviewed. BCCS was selected as the most qualified vendor for this project. The bid tab was renewed a 4th time.

The budget for this project has been established at $5,000,000 out of the general fund. This item is being brought forth to comply with Board policy FEG stating any items over $100,000 must have Board approval.

ST. VRAIN VALLEY SCHOOLS
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BID TABULATION SHEET
ITB 2020-070
CLEANING SERVICES
JULY 7, 2020 2:00PM

Recommend for Award	**American Facility Services Group Inc.**	**BestCCS**	**CCS**	**COMMAND Service Systems Inc.**	KG Clean Inc.	**Metro Building Services**
Signed Bid	Y	Y	Y	y	Y	Y
Addendum #1	Y	Y	Y	Y	Y	Y
Immigrant Worker Regulation	Y	Y	Y	Y	Y	Y
Insurance	Y	Y	Y	Y	Y	Y
Prior Experience	Y	Y	Y	Y	Y	Y
Additional Information	Y	Y	Y	Y	Y	Y

Description	**Per Hour**	**Per Hour**	**Per Hour**	**Per Hour**	**Per Hour**	**Per Hour**
Hourly rate per man hour	**$ 19.89**	**$ 20.29**	**$ 22.25**	**$ 21.25**	$ 23.25	**$ 20.50**
Initial year FY21		FY21				
1st Renewal Option FY22		FY22				
2nd Renewal Option FY23		FY23		Contract Termination 5/25/23		
3rd Renewal Option Term	No longer contracted	8/1/23 - 7/31/24	No longer contracted			No longer contracted
4th Renewal Option Term		8/1/24 - 7/31/25				

	Mile High Disinfectant Services	OpenWorks	S & B Confluence LLC dba Jani King of Colorado	Sunshine Building Maintenance Inc.	Triad Service Solutions Inc.	UBM Enterprise Inc.
Signed Bid		Y	Y	Y	Y	Y
Addendum #1		N	Y	Y	N	Y
Immigrant Worker Regulation		Y	Y	Y	Y	Y
Insurance		Y	Y	Y	Y	Y
Prior Experience		Y	Y	Y	Y	N
Additional Information		Y	Y	Y	Y	N

Description	**Per Hour**	**Per Hour**	**Per Hour**	**Per Hour**	**Per Hour**	**Per Hour**
Hourly rate per man hour	Non-responsive	$ 23.58	**$ 22.50**	$ 22.50	$ 22.95	$ 23.75

MEMORANDUM

DATE: June 26, 2024

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Contract Award for Carpet Cleaning Services to Magic Cleaners of Colorado, LLC.
Strategic Priority - Student and Staff Well-Being/Districtwide Safety and Security

RECOMMENDATION

That the Board of Education approve contract award for carpet cleaning services to Magic Cleaners of Colorado, LLC., for $160,000. Further, authorize Brian Lamer, Assistant Superintendent of Operations, to sign all necessary contract documents in accordance with the Board of Education policy.

BACKGROUND

RFP #2023-025 was issued and responses were reviewed. Magic Cleaners of Colorado LLC., was selected as the most qualified vendor for this project.

The budget for this project has been established at $160,000 out of the general fund. This item is being brought forth to comply with Board policy FEG stating any items over $100,000 must have Board approval.

ST. VRAIN VALLEY SCHOOLS
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NOTICE OF INTENT TO AWARD

May 8, 2023

Email to: joseadiaz28@gmail.com

Mr. Jose Molina
Magic Cleaners of CO LLC.
1546 41st Ave. Ct
Greeley, CO 80634

Re: RFP No. 2023-025 Standing Order Carpet Cleaning Service Provider

Dear Mr. Molina:

This letter will serve as Notice of Intent to Award, for the above-mentioned project. The evaluation team has determined and is recommending Magic Cleaners of CO LLC to provide this service, as defined in the RFP terms, conditions and specifications.

The evaluation scores are as follows:

Company	**Score**	**Proposed Pricing**
Magic Cleaners of CO LLC.	943	$0.066/sqft.
Pink's Carpet Cleaning LLC.	817	$0.15/sqft.

All work will be performed in accordance with the above referenced RFP and specifications.

You will be contacted by John Goddard, Custodial Manager, regarding the service schedule.

I will be back in touch regarding the Contract Documents needed in the next couple of days.

Regards,

Kim Myers

Kim Myers,
Senior Buyer

cc: John Goddard

MEMORANDUM

DATE: June 26, 2024

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Contract Award for Gym Floor Refinishing to Arlun, Inc.
Strategic Priority - Student and Staff Well-Being/Districtwide Safety and Security

RECOMMENDATION

That the Board of Education approve the contract award for gym floor refinishing to Arlun, Inc,. for total amount of $150,000, with an initial contract amount of $147,595.64. Further, authorize Brian Lamer, Assistant Superintendent of Operations, to sign all necessary contract documents in accordance with the Board of Education policy.

BACKGROUND

Arlun, Inc., has been doing our gym floor refinishing for several years. RFP #2024-045 was issued and bids were reviewed. Arlun, Inc., was again selected as the most qualified vendor for this project.

The budget for this project has been established at $150,000 out of the general fund. This item is being brought forth to comply with Board policy FEG stating any items over $100,000 must have Board approval.

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RFP RESPONSE & EVALUATION SUMMARY
RFP 2024-045
GYM FLOOR REFINISHING - DISTRICTWIDE
MARCH 5, 2024 2:00PM

Recommended Award	**Arlun, Inc.**	**Colorado Hardwood Floors - *Submittal is Non-Responsive**	**Ponder Company**	**Sport Court of the Rockies**	**Sport Tech Flooring**
Signed RFP Response Form, Exhibit 1	YES	YES	YES	YES	YES
Signed Addendum #1	YES	YES	YES	YES	YES
Statement of Insurance, Exhibit 2	YES	YES	YES	YES	YES
Acknowledged District Contract. Exhibit 3	YES	YES	YES	YES	YES
Net 30	YES	YES	*Per completed location	YES	YES
Attachment A-D ***NOT REQUIRED** - "TEMPLATE ONLY"	-	-	-	-	-
Evaluated Scores					
Company Informaiton - Overview, Location & Years in Business	YES	NO	YES	YES	YES
Score	**93**	**0**	**90**	**90**	**90**
Company Qualifications, Experience & Project Understanding	YES	NO	YES	YES	YES
Score	**93**	**0**	**84**	**71**	**84**
Staff Qualifications & Experience	YES	NO	YES	YES	YES
Score	**130**	**0**	**115**	**78**	**40**
Availability and Work schedule/timeline	YES	NO	YES	YES	YES
Score	**79**	**0**	**71**	**39**	**71**
References	YES	NO	YES	YES	YES
Score	**145**	**0**	**143**	**125**	**143**
Warranty/Guarantee	YES	YES	YES	NO	?
Score	**48**	**0**	**43**	**0**	**28**
Proposed Pricing	YES	YES	YES	YES	YES
Score	**233**	**0**	**185**	**184**	**300**
Completeness of the submittal	YES	YES	YES	YES	YES
Score	**46**	**0**	**45**	**43**	**21**
Other information				Alternate (2 Coats) Offered. Total Cost:	
TOTAL EVALUATED SCORE	**866**	**0**	**775**	**629**	**776**
Initial Contract Year Term	7/1/24-6/30/25				
1st Renewal Year Term					
2nd Renewal Year Term					
3rd Renewal Year Term					
4th Renewal Year Term					
RFP Maturity Date 6/30/29	No Renewals				

MEMORANDUM

DATE: June 26, 2024

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Contract Award for Cleaning Services to ATS
Strategic Priority - Student and Staff Well-Being/Districtwide Safety and Security

RECOMMENDATION

That the Board of Education approve the contract award for cleaning services to ATS for $500,000. Further, authorize Brian Lamer, Assistant Superintendent of Operations, to sign all necessary contract documents in accordance with the Board of Education policy.

BACKGROUND

RFQ #2024-018 was issued and bids were reviewed. ATS was selected as the most qualified vendor for this project.

The budget for this project has been established at $500,000 out of the general fund. This item is being brought forth to comply with Board policy FEG stating any items over $100,000 must have Board approval.

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NOTICE OF INTENT TO AWARD

March 19, 2024 Email to: ggarner@agtac.net

Mr. Gabe Garner
ATS Facility Services
8200 Cody Dr. Ste. F
Lincoln, NE 68512

Re: RFQ No. 2024-018 Pre-Qualification/Qualification of Custodial Services

Dear Mr. Garner:

This letter will serve as Notice of Intent to Award, for the above-mentioned project.

The evaluation team is recommending ATS Facility Services as a Custodial Service Provider, pending a successful contract agreement. The pricing structure will be based on the "ATS Staffing Recommendation" provided in (blue) and submitted via email dated 3/6/24.

All work will be performed in accordance with the specifications & requirements as contained in the RFQ documents and your response submittal.

We will be in touch soon regarding the next steps in this process.

Regards,

Kim Myers

Kim Myers,
Senior Buyer

cc: John Goddard, Shelly Henderson

MEMORANDUM

DATE: June 26, 2024

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Fee Adjustment to Design Consultant Contract with Cuningham Group Architecture for the New PK-8 Design Project
Strategic Priority - Rigorous, Well-Aligned Standards, Curriculum, Instruction and Assessment

RECOMMENDATION

That the Board of Education approve Fee Adjustment #3 for $1,329,775 to the architect service agreement with Cuningham Group Architecture, Inc., for the New PK-8 Design Project for a total contract value of $3,191,475. 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 Fee Adjustment includes the entire Construction Design Phase for the New PK-8 Project.

The budget for the project has been established at $3,191,475 as part of the 2016 Bond program and Capital Reserve funds. 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 (a)	$ 130,000.00
Previous change orders (b)	$ 1,731,700.00
Current change order (c)	$ 1,329,775.00
Total changes (previous + current) (d)	$ 3,061,475.00
New contract amount (e)	$ 3,191,475.00

MEMORANDUM

DATE: June 26, 2024

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Amendment to Rose Building Lease Agreement
Strategic Priority - Student and Staff Well-Being

RECOMMENDATION

That the Board of Education approve the first amendment to the Rose Building lease agreement for an additional 2,721 sq. ft. The new average amount for the entire lease will be $24,000 a month (including lease rate plus utilities) over 4 years. Further, authorize Brian Lamer, Assistant Superintendent of Operations, to sign contract documents and initiate scope changes in accordance with Board of Education policy.

BACKGROUND

The Board approved the Rose Building lease agreement on February 28, 2024, for 11,287 sq. ft. Additional space has become available and this amendment will increase the space by 2,721 sq. ft. for a new total of 14,008 sq. ft.

FIRST AMENDMENT TO LEASE
(Expansion)

THIS FIRST AMENDMENT TO LEASE ("First Amendment") is made and entered into by and between BPA Office Investors, LLC, a Colorado limited liability company ("Landlord"), and St. Vrain Valley School District, RE-1J, a Colorado public school district and political subdivision of the State ("Tenant"), and amends that certain Office Lease dated effective April 17, 2024 (the "Lease"), with respect to the premises located at and known as 825 Delaware Avenue, Suites 402 and 500, Longmont, Colorado, containing approximately 11,287 RSF, as more particularly described in the Lease (the "Existing Premises"). This First Amendment shall be effective as of the date of its execution by the last party to sign.

For good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, Landlord and Tenant agree that the Lease shall have the following additional and/or modified terms:

1. **Expansion of Premises.** Effective as of the date Landlord delivers possession thereof to Tenant (the "Expansion Date"), Tenant has elected to lease Suite 401 in the Building, containing approximately 2,721 RSF, depicted and labeled as "Potential SVVSD Space" on Exhibit A attached hereto ("Suite 401"). Accordingly, as of the Expansion Date, the Lease is hereby amended so that all references to the "Premises" therein shall include Suite 401 for all purposes under the Lease. The parties acknowledge and agree that, effective as of the Expansion Date, the Premises shall contain a total of approximately 14,008 RSF.

2. **Base Rent.** Base Rent for Suite 401 will be the same $/RSF Base Rent for the Existing Premises and will increase as set forth in the Base Rent schedule set forth in Lease. Accordingly, commencing on the Expansion Date, Base Rent for the entire Premises will be as set forth below in this Section 2. It is anticipated that the Expansion Date will occur in Month 2 or Month 3 of the Lease Term. To be clear, all Lease Year periods set forth in the Base Rent schedule below shall be relative to the Commencement Date set forth in the Lease, and the Base Rent applicable to Suite 401 will not be $0.00 for four months.

Lease Year	$/RSF NNN	Annual	Monthly
1 Expansion Date – Month 4 Months 5 – 12	 $0.00 $8.00	N/A	 $0.00 $9,338.67
2	$12.00	$168,096.00	$14,008.00
3	$12.50	$175,100.00	$14,591.67
4	$13.00	$182,104.00	$15,175.33

3. **Modification of Tenant's Pro Rata Share.** On and after the Expansion Date, "Tenant's Pro Rata Share" shall mean 44.39% (14,008 RSF/31,554 RSF). Effective as of the Expansion Date, Tenant's Pro Rata Share of Operating Expenses for calendar year 2024 is estimated to be $8.02 per RSF of the Premises ($9,362.01 per month), which is a $4.82/sf reduction from estimated

expenses of $12.84/sf based upon property tax exemption ($4.22/sf) and Tenant-provided janitorial ($0.60/sf).

4. Suite 401 Improvements. Landlord will, at Landlord's sole cost, on or before the Expansion Date: (a) replace the carpet and wall base in Suite 401 per specifications/colors mutually agreed by the parties, (b) repaint Suite 401 with a color mutually agreed by the parties, and (c) install a new wall and door to create the "Conference" area in Suite 401 as depicted on Exhibit A attached hereto (collectively the "Suite 401 Landlord's Work"). Subject to completion of the Suite 401 Landlord's Work, Tenant accepts Suite 401 in "as is – where is" condition and configuration. Tenant will complete, at its sole cost and expense, any work other than the Suite 401 Landlord's Work desired by Tenant with respect to Suite 401 (the "Suite 401 Tenant's Work"). All Suite 401 Tenant's Work shall be completed in accordance with the terms of the Lease (including, without limitation, Article 6 thereof), all required permits and approvals and all applicable laws, rules and regulations and in a good and workmanlike manner.

5. Existing Occupancy; Expansion Date. Suite 401 is currently occupied by an existing tenant under a lease that expires by its terms on September 30, 2024. Landlord will deliver possession of Suite 401 to Tenant following the vacation thereof by the existing tenant and completion of the Suite 401 Landlord's Work. Landlord estimates that the Expansion Date will be on or about November 15, 2024.

6. Expansion Commencement Agreement. The parties will, promptly following the Expansion Date, execute a commencement agreement setting forth the actual Expansion Date and other facts regarding this First Amendment in substantially the form set forth in Exhibit B attached hereto.

7. Remainder in Force and Effect. Capitalized terms used but not defined herein shall have the meanings given such terms in the Lease. Except as expressly modified by this First Amendment, all terms, covenants and conditions of the Lease are hereby ratified and affirmed and remain in full force and effect. To the extent of any inconsistency or conflict between the terms of this First Amendment and the terms of the Lease, the terms of this First Amendment shall control.

8. Brokerage. Each of Landlord and Tenant represents and warrants that it has dealt only with The Colorado Group, Inc., acting as Landlord's agent, and RE/MAX Elevate Commercial Division, acting as Tenant's agent (collectively, the "Brokers"), in the negotiation of this First Amendment. Landlord shall make payment of the brokerage fee due to the Brokers pursuant to and in accordance with Landlord's separate written agreement with the Brokers. To the extent permitted by law, each party will indemnify, defend and hold harmless the other party from any and all loss, costs, damages or expenses (including, without limitation, all reasonable attorneys' fees and disbursements) by reason of any claim or of liability to any other broker, agent or person claiming through or under such party. In the event any claim shall be made against Landlord by any other broker who shall claim to have negotiated this First Amendment on behalf of Tenant, Tenant shall be liable for payment of all reasonable attorneys' fees, costs, expenses and other charges of any kind incurred by Landlord in defending against the same.

9. Entire Agreement. This First Amendment, together with the Lease, represents the entire agreement of the parties hereto, and no prior or present representations or agreements, whether made orally or in writing, shall be binding upon either of the parties hereto, unless incorporated therein and herein. No modifications or changes in the Lease or this First Amendment shall be valid or binding upon the parties unless in writing and executed by the parties hereto.

10. Counterparts. This First Amendment may be executed in multiple counterparts, each of which shall be deemed an original but all of which together shall constitute one and the same instrument. Signatures transmitted by DocuSign (or similar software) or electronic PDF will be deemed original signatures and will be valid and binding for all purposes.

IN WITNESS WHEREOF, each party has executed this First Amendment on the day and year set forth beneath its signature below.

TENANT:

St. Vrain Valley School District, RE-1J

By:_____

Name:_____

Title:_____

Date: _____

LANDLORD:

BPA Office Investors, LLC

By:_____
Richard Groves, Manager

Date: _____

EXHIBIT A
TO FIRST AMENDMENT

Depiction of Suite 401

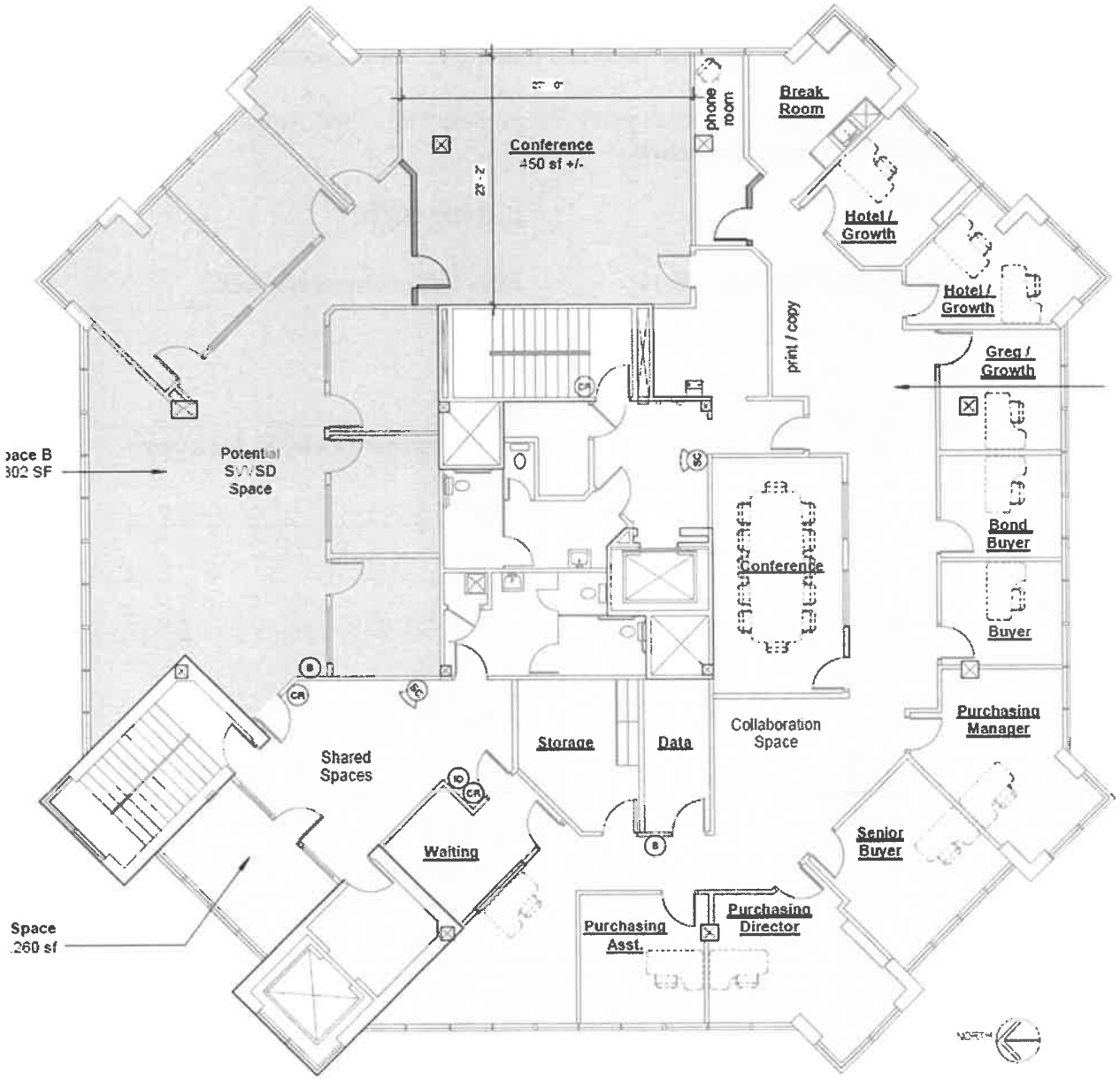

EXHIBIT B
TO FIRST AMENDMENT

FIRST AMENDMENT COMMENCEMENT AGREEMENT

THIS FIRST AMENDMENT COMMENCEMENT AGREEMENT ("Agreement") is made and entered into by and between BPA Office Investors, LLC ("Landlord"), and St. Vrain Valley School District, RE-1J ("Tenant").

RECITALS

A. Landlord and Tenant are parties to that certain Office Lease dated effective April 17, 2024 ("Base Lease"), as amended by that certain First Amendment to Lease dated effective _____, 2024 ("First Amendment" and, collectively with the Base Lease, the "Lease"), relating to the premises located at and known as 825 Delaware Avenue, Suites 401, 402 and 500, Longmont, Colorado.

B. Landlord and Tenant desire to confirm the Expansion Date and other items under the First Amendment as set forth below.

ACKNOWLEDGMENTS

Pursuant to Section 6 of the First Amendment, and in consideration of the facts set forth in the Recitals, Landlord and Tenant acknowledge and agree as follows:

1. All capitalized terms not otherwise defined in this Agreement have the meanings ascribed to them in the Lease.

2. The Expansion Date under the First Amendment is _____, 20_____.

3. Beginning on the Expansion Date, the Base Rent to be paid by the Tenant to the Landlord will be as follows:

Lease Year	Dates	$/RSF NNN	Annual	Monthly
1 Expansion Date – Month 4 Months 5 – 12	_____ to _____ _____ to _____	$0.00 $8.00	N/A	$0.00 $9,338.67
2	_____ to _____	$12.00	$168,096.00	$14,008.00
3	_____ to _____	$12.50	$175,100.00	$14,591.67
4	_____ to _____	$13.00	$182,104.00	$15,175.33

4. By execution hereof, Tenant acknowledges and agrees that all improvements or other work required of Landlord has been satisfactorily performed, and Tenant hereby accepts the Premises in full compliance with the terms and conditions of the Lease.

5. Except as may be amended herein, all terms and conditions of the Lease will continue in full force and effect and are hereby republished and reaffirmed in their entirety.

6. This Agreement will be binding upon and be relied upon by the parties hereto and their respective legal representatives, successors and assigns.

7. This Agreement may be executed in counterparts, each of which is an original and all of which constitute one instrument. Signatures transmitted by DocuSign (or similar software) or electronic PDF will be deemed original signatures and will be valid and binding for all purposes.

IN WITNESS WHEREOF, each of Landlord and Tenant has caused this Agreement to be executed and delivered by its duly authorized representative as of the day and year set forth beneath its signature below.

LANDLORD:

BPA Office Investors, LLC

By: [SAMPLE—DO NOT SIGN]
Richard Groves, Manager

Date: _____, 20____

TENANT:

St. Vrain Valley School District, RE-1J

By: [SAMPLE—DO NOT SIGN]

Name: _____

Title: _____

Date: _____, 20____

MEMORANDUM

DATE: June 26, 2024

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Purchase of Cisco Webex Suite
Strategic Priorities – Strong District Finances/Cutting-Edge Technology and Innovation

RECOMMENDATION

That the Board of Education approve the purchase of Cisco Webex Suites for a net bid amount of $866,609.12 for a three-year agreement with an annual cost of $288,869.71 to Advanced Network Management, Inc.

BACKGROUND

This purchase is for a three year agreement for the Cisco Webex collaboration suite which provides a unified platform for all district calling, meetings and messaging. The funding for this is from general fund and mill levy dollars dedicated to technology.

The Purchasing Department issued Bid No. 2024-066 on April 16, 2024. Six (6) responses were received on April 30, 2024. All responses were reviewed for minimum qualifications and equivalency of products. Two (2) responses did not fulfill the minimum requirements. Award is recommended to Advanced Network Management, Inc., who submitted a bid with the most competitive price from a qualified, responsive and responsible bidder.

Advanced Network Management	AmorServ, LLC	ePlus	SHI International Corp
$866,609.12	$1,727,732.56	$1,278,869.20	$965,287.20

MEMORANDUM

DATE: June 26, 2024

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Adoption of the Superintendent's Budget – All Funds, for Fiscal Year 2025
Strategic Priority – Strong District Finances

RECOMMENDATION

That the Board of Education adopt the Superintendent's Budget – All Funds, for Fiscal Year 2025, by the Appropriation Resolution presented.

BACKGROUND

The Proposed Fiscal Year 2025 Budget was introduced to the Board of Education on May 22, 2024. On June 12th, Justin Petrone, Executive Director of Budget and Finance, presented a brief overview of the Proposed Fiscal Year 2025 Budget, answered questions from Board members, and then the Board conducted a Public Hearing. This timing complies with all the rules and regulations of the State of Colorado.

Justin Petrone will be available to answer any questions Board members may have prior to formal action on the Appropriation Resolution.

ST. VRAIN VALLEY SCHOOLS

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SUPERINTENDENT'S ADOPTED BUDGET

2025 Fiscal Year

July 1, 2024 – June 30, 2025

St. Vrain Valley School District RE-1J

Longmont, Colorado

Boulder, Broomfield, Larimer, and Weld Counties

May 22, 2024 (Introduction)
June 12, 2024 (Public Hearing)
June 26, 2024 (Adoption)

PROPOSED

www.svvsd.org

St. Vrain Valley School District RE-1J • 395 South Pratt Parkway • Longmont • CO • 80501-6436

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget 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 2023–2024.

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

MERITORIOUS BUDGET AWARD

Ryan S. Stechschulte
President

James M. Rowan, CAE, SFO
CEO/Executive Director

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

SUPERINTENDENT'S ADOPTED BUDGET
For the Year Ending June 30, 2025

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PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

SUPERINTENDENT'S ADOPTED BUDGET
For the Year Ending June 30, 2025

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PROPOSED

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EXECUTIVE SUMMARY

ADOPTED BUDGET

2024 - 2025 Fiscal Year

PROPOSED

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PROPOSED

ST. VRAIN VALLEY SCHOOLS
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SUPERINTENDENT'S BUDGET MESSAGE

Date: May 22, 2024

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 2025 (FY25), is the current expenditure plan for all funds generated through local, state and federal sources, commencing July 1, 2024 and extending through June 30, 2025. 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 2024-25 is $651,328,448, which includes appropriated expenditures of $474,232,876 and fund balance of $177,095,572.

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.

Fund #		Appropriated Expenditures	Appropriated Surplus and Fund Balance	Total Appropriations (Total Resources)
10	General Fund	$ 474,232,876	$ 177,095,572	$ 651,328,448
18	Risk Management	4,975,000	6,443,392	11,418,392
21	Nutrition Services	18,840,000	4,931,643	23,771,643
22	Governmental Grants	17,885,861	-	17,885,861
23	Student Activities Special Rev.	8,705,000	6,223,443	14,928,443
27	Community Education	8,082,975	5,703,446	13,786,421
29	Fair Contributions	1,595,000	11,205,101	12,800,101
31	Bond Redemption	21,243,596	125,339,901	146,583,497
41	Building Fund	30,000	1,121,713	1,151,713
43	Capital Reserve	10,861,757	14,638,440	25,500,197
65	Self Insurance	30,559,200	13,770,274	44,329,474
Total		**$ 597,011,265**	**$ 366,472,925**	**$ 963,484,190**

PROPOSED

The FY25 budgets of the St. Vrain Valley School District (SVVSD) will provide instructional and support services for a student body membership of approximately 32,500 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

PROPOSED

ST. VRAIN VALLEY SCHOOLS
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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, 2024, and extending through June 30, 2025, 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.

Fund #	Fund	Appropriated Expenditures	Appropriated Surplus and Fund Balance	Total Appropriations (Total Resources)
10	General Fund	$ 474,232,876	$ 177,095,572	$ 651,328,448
18	Risk Management	4,975,000	6,443,392	11,418,392
21	Nutrition Services	18,840,000	4,931,643	23,771,643
22	Governmental Grants	17,885,861	-	17,885,861
23	Student Activities Special Rev.	8,705,000	6,223,443	14,928,443
27	Community Education	8,082,975	5,703,446	13,786,421
29	Fair Contributions	1,595,000	11,205,101	12,800,101
31	Bond Redemption	21,243,596	125,339,901	146,583,497
41	Building Fund	30,000	1,121,713	1,151,713
43	Capital Reserve	10,861,757	14,638,440	25,500,197
65	Self Insurance	30,559,200	13,770,274	44,329,474
Total		**$ 597,011,265**	**$ 366,472,925**	**$ 963,484,190**

Date of the adoption of the budgets _____

Signature - President of the Board _____

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

FIVE YEAR APPROPRIATIONS BY FUND

FISCAL YEARS ENDING 2021 - 2025

Fund #	Fund	2020-21	2021-22	2022-23	2023-24	2024-25
10	General Fund	$ 483,244,560	$ 520,236,734	$ 559,008,735	$ 641,393,959	$ 651,328,448
18	Risk Management	11,244,078	12,144,001	12,058,478	12,403,554	11,418,392
19	Colorado Preschool Program	1,970,773	2,324,288	2,888,912	773,813	-
21	Nutrition Services	10,323,932	16,518,276	16,200,973	21,390,929	23,771,643
22	Governmental Grants	14,376,040	18,196,588	16,916,504	19,639,506	17,885,861
23	Student Activities Special Rev.	8,760,201	10,864,298	13,991,452	15,341,087	14,928,443
27	Community Education	7,703,228	7,695,512	11,433,029	12,995,377	13,786,421
29	Fair Contributions	9,537,305	10,448,818	13,318,580	12,495,101	12,800,101
31	Bond Redemption	141,676,677	147,093,000	186,153,705	232,024,313	146,583,497
41	Building Fund	79,663,174	27,800,973	10,363,547	3,368,915	1,151,713
43	Capital Reserve	14,778,441	19,106,614	26,428,831	23,633,954	25,500,197
65	Self Insurance	35,248,321	39,414,076	39,643,658	45,771,518	44,329,474
Total Appropriation		**$ 818,526,730**	**$ 831,843,178**	**$ 908,406,404**	**$ 1,041,232,026**	**$ 963,484,190**

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PROPOSED

EXECUTIVE BUDGET SUMMARY BY FUND

While the appropriation 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, 2025

Fund #	Fund	Proj. Beginning Fund Balance 7/1/24	Budgeted Revenues	Budgeted Expenditures	Budgeted Transfers Out (In)	Surplus/ (Spend-Down)	Ending Fund Balance 6/30/25
10	General Fund	$ 177,095,572	$ 474,232,876	$ 494,716,715	$ 200,000	$ (20,683,839)	$ 156,411,733
18	Risk Management	6,443,392	4,975,000	7,405,888	-	(2,430,888)	4,012,504
21	Nutrition Services	4,931,643	18,840,000	18,934,600	-	(94,600)	4,837,043
22	Governmental Grants	-	17,885,861	17,885,861	-	-	-
23	Student Activities Special Rev.	6,223,443	8,705,000	8,779,000	-	(74,000)	6,149,443
27	Community Education	5,703,446	8,082,975	8,996,164	-	(913,189)	4,790,257
29	Fair Contributions	10,500,101	2,300,000	1,595,000	-	705,000	11,205,101
31	Bond Redemption	125,339,901	21,243,596	29,317,689	-	(8,074,093)	117,265,808
41	Building Fund	1,121,713	30,000	1,151,713	-	(1,121,713)	-
43	Capital Reserve	14,638,440	10,661,757	21,087,799	(200,000)	(10,226,042)	4,412,398
65	Self Insurance	13,770,274	30,559,200	32,321,612	-	(1,762,412)	12,007,862
Total		**$ 365,767,925**	**$ 597,516,265**	**$ 642,192,041**	**$ -**	**$ (44,675,776)**	**$ 321,092,149**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

BUDGET SUMMARY OF ALL FUNDS
FISCAL YEARS ENDING 2021 - 2025
(CONTINUED ON NEXT PAGE)

	Actual 6/30/21	Actual 6/30/22	Actual 6/30/23	Adopted Budget 6/30/24	Amended Budget 6/30/24
Beginning Fund Balance and Net Assets	**$ 333,718,175**	**$ 300,596,470**	**$ 322,060,596**	**$ 343,837,153**	**$ 352,310,339**
Revenues and Other Sources					
General Fund, net of allocations	371,335,152	375,564,374	417,981,207	434,603,238	475,421,713
Risk Management Fund	4,458,332	4,799,128	4,467,680	4,874,880	4,925,000
Colorado Preschool Program Fund	1,435,603	1,815,744	2,236,930	-	-
Nutrition Services Fund	8,714,706	17,831,924	13,021,008	16,616,558	16,136,049
Governmental Designated-Purpose Grants Fund	10,076,291	12,964,814	16,381,956	13,067,835	19,639,506
Student Activities Special Revenue Fund	3,445,236	7,447,250	8,448,422	8,430,000	8,900,000
Community Education Fund	4,739,179	6,944,500	8,356,713	6,879,324	7,454,625
Fair Contributions Fund	1,880,298	2,929,242	1,901,052	2,350,000	2,000,000
Bond Redemption Fund	73,942,910	74,811,040	96,613,583	93,609,573	113,267,858
Building Fund	102,203	136,393	314,234	100,000	80,000
Capital Reserve Fund	7,283,757	13,586,068	16,081,432	9,270,525	12,586,936
Self Insurance Fund	25,641,576	25,685,515	26,357,030	24,920,000	28,510,000
Total Revenues and Other Sources	**513,055,243**	**544,515,992**	**612,161,247**	**614,721,933**	**688,921,687**
Expenditures					
General Fund	358,223,054	369,952,460	411,619,430	450,272,198	475,794,338
Risk Management Fund	3,855,662	4,458,097	4,679,747	6,813,935	6,888,206
Colorado Preschool Program Fund	1,469,637	1,684,087	2,120,800	797,965	773,813
Nutrition Services Fund	8,938,093	13,407,337	13,514,218	15,819,206	16,663,546
Governmental Designated-Purpose Grants Fund	10,076,291	12,964,814	16,381,956	13,067,835	19,639,506
Student Activities Special Revenue Funds	2,980,203	6,718,882	7,828,574	8,150,000	8,160,000
Community Education Fund	5,812,066	5,656,432	6,675,502	7,059,101	7,576,993
Fair Contributions Fund	1,356,985	308,280	2,474,531	1,595,000	1,995,000
Bond Redemption Fund	68,731,951	57,678,495	69,001,260	66,263,489	106,684,412
Building Fund	51,964,404	17,646,819	7,202,866	2,233,547	2,247,202
Capital Reserve Fund	9,810,361	8,662,250	16,009,250	12,038,904	19,065,263
Self Insurance Fund	22,958,241	23,913,913	24,403,370	25,146,126	31,790,644
Total Expenditures	**546,176,948**	**523,051,866**	**581,911,504**	**609,257,306**	**697,278,923**
Transfers In (Out)					
General Fund	(148,541)	(316,724)	(282,175)	-	-
Risk Management Fund	-	(1,363)	(20,925)	-	-
Nutrition Services Fund	100,000	-	-	-	-
Student Activities Fund	(781,936)	(25,214)	(145,213)	-	-
Community Education Fund	564,028	-	8,699	-	-
Capital Reserve Fund	266,449	343,301	439,614	-	-
Total Transfers	**-**	**-**	**-**	**-**	**-**
Excess of Revenues and Other Sources Over (Under) Expenditures	**(33,121,705)**	**21,464,126**	**30,249,743**	**5,464,627**	**(8,357,236)**
Ending Fund Balance	**$ 300,596,470**	**$ 322,060,596**	**$ 352,310,339**	**$ 349,301,780**	**$ 343,953,103**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
BUDGET SUMMARY OF ALL FUNDS
FISCAL YEARS ENDING 2021 - 2025
(CONTINUED FROM PREVIOUS PAGE)

	Projected Actual 6/30/24	Adopted Budget 6/30/25	Projected 6/30/26	Projected 6/30/27	Projected 6/30/28
Beginning Fund Balance and Net Assets	**$ 352,310,339**	**$ 365,767,925**	**$ 321,092,149**	**$ 288,067,186**	**$ 261,934,757**
Revenues and Other Sources					
General Fund, net of allocations	480,324,491	474,232,876	488,743,623	500,677,925	520,619,204
Risk Management Fund	4,875,891	4,975,000	5,575,000	5,725,000	5,875,000
Colorado Preschool Program Fund	17,400	-	-	-	-
Nutrition Services Fund	17,066,174	18,840,000	19,298,600	19,998,000	20,760,000
Governmental Designated-Purpose Grants Fund	17,648,907	17,885,861	16,321,126	13,975,368	14,155,629
Student Activities Special Revenue Fund	8,892,000	8,705,000	8,699,000	8,675,000	8,675,000
Community Education Fund	8,159,337	8,082,975	7,833,657	7,715,317	7,677,060
Fair Contributions Fund	2,000,000	2,300,000	2,250,000	2,250,000	2,200,000
Bond Redemption Fund	113,267,858	21,243,596	20,743,596	27,787,670	31,098,569
Building Fund	95,000	30,000	-	-	-
Capital Reserve Fund	12,639,593	10,661,757	9,610,426	9,739,228	9,884,423
Self Insurance Fund	28,360,000	30,559,200	32,934,336	35,499,483	38,269,842
Total Revenues and Other Sources	**693,346,651**	**597,516,265**	**612,009,364**	**632,042,991**	**659,214,727**
Expenditures					
General Fund	468,526,165	494,716,715	502,041,870	511,206,787	523,202,167
Risk Management Fund	5,911,053	7,405,888	6,927,627	6,847,887	6,767,787
Colorado Preschool Program Fund	791,213	-	-	-	-
Nutrition Services Fund	17,389,411	18,934,600	19,316,100	20,035,700	20,830,800
Governmental Designated-Purpose Grants Fund	17,648,907	17,885,861	16,321,126	13,975,368	14,155,629
Student Activities Special Revenue Funds	9,037,070	8,779,000	8,985,000	9,092,000	9,201,000
Community Education Fund	8,029,690	8,996,164	9,039,404	8,498,076	8,801,317
Fair Contributions Fund	1,995,000	1,595,000	1,595,000	1,595,000	1,595,000
Bond Redemption Fund	106,684,412	29,317,689	36,093,589	39,428,942	38,689,423
Building Fund	2,262,202	1,151,713	-	-	-
Capital Reserve Fund	9,762,698	21,087,799	9,817,500	9,817,500	9,817,500
Self Insurance Fund	31,851,244	32,321,612	34,897,111	37,678,160	40,681,177
Total Expenditures	**679,889,065**	**642,192,041**	**645,034,327**	**658,175,420**	**673,741,800**
Transfers In (Out)					
General Fund	(675,000)	(200,000)	-	-	-
Risk Management Fund	-	-	-	-	-
Nutrition Services Fund	-	-	-	-	-
Student Activities Fund	(72,574)	-	-	-	-
Community Education Fund	33,047	-	-	-	-
Capital Reserve Fund	714,527	200,000	-	-	-
Total Transfers	**-**	**-**	**-**	**-**	**-**
Excess of Revenues and Other Sources Over (Under) Expenditures	**13,457,586**	**(44,675,776)**	**(33,024,963)**	**(26,132,429)**	**(14,527,073)**
Ending Fund Balance	**$ 365,767,925**	**$ 321,092,149**	**$ 288,067,186**	**$ 261,934,757**	**$ 247,407,684**

PROPOSED

DISTRICT GOALS AND OBJECTIVES

VISION

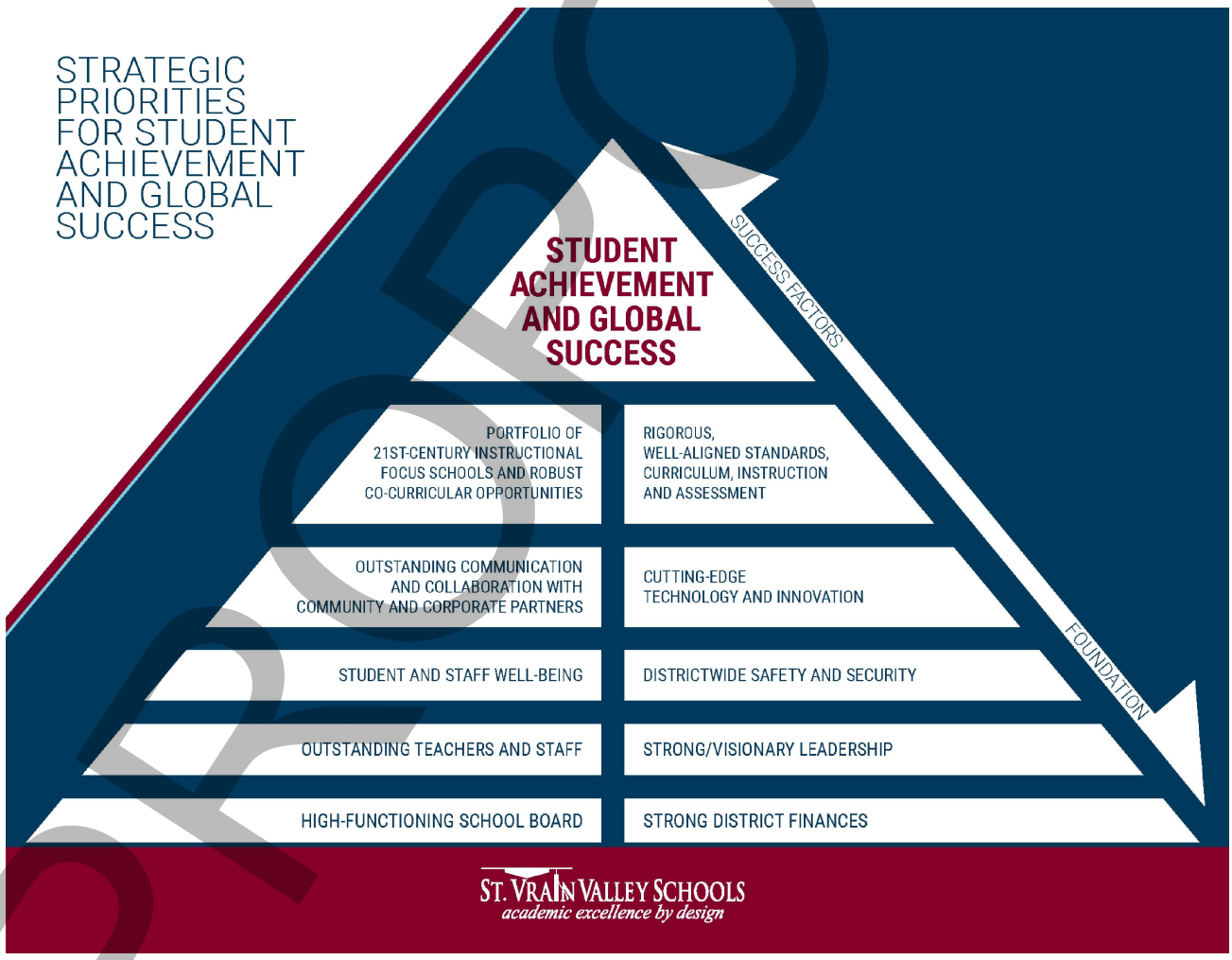
To be an exemplary school district which inspires and promotes high standards of learning and student well-being in partnership with parents, guardians, and the community.

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.



PROPOSED

SIGNIFICANT TRENDS, EVENTS, AND INITIATIVES

Graduation Rates

The foundation of the District's success begins the moment students enter preschool or kindergarten and is build throughout their 12-14 years in St. Vrain. Everything across our system impacts our graduation rates, which is why this is such an important indicator of the quality of our teachers, students and system. In 2023, St. Vrain Valley Schools achieved the highest on-time graduation rate in the District's history at 93.3%. This is the highest graduation rate of any district in the Denver Metro area, and the highest of any district in Colorado with more than 300 graduates.

High Schools Achieve College Board's Advance Placement Honor Roll Recognition

Eight high schools have been honored with the distinguished College Board AP School Honor designation, acknowledging outstanding student performance on college-level Advanced Placement exams. St. Vrain Valley Schools offers students a robust and comprehensive selection of 36 Advanced Placement courses. In 2023, the District saw 2,808 students take 4,784 AP exams. Additionally, 704 students earned the AP Scholar recognition and 63 students earned the prestigious AP Capstone Diploma.

Social and Emotional Learning Enhanced Community and Well-Being

St. Vrain Virtual High School has embarked on a journey to develop and implement a Social and Emotional Wellness class to provide better support to our students in their everyday lives. The curriculum has been thoughtfully designed to provide students with the understanding of their well-being and to develop essential skills for navigating daily challenges. It covers a variety of topics promoting social and emotional well-being, including understanding the adolescent brain, developing skills and habits, and interpersonal and intrapersonal skills. Guidance provided by the school's counselor, interventionist, and teachers has fostered an environment where students feel heard, understood, and valued. This personalized support has not only enhanced their academic performance, but also contributed to their overall well-being.

Educators Empowered with Exploration Artificial Intelligence Program

In today's rapidly evolving world, St. Vrain Valley Schools is committed to preparing student for success in an increasingly complex and globalized environment. To achieve this, St. Vrain has launched 'Exploration AI,' a year-long professional development program designed to equip educators with the knowledge and tools needed to integrate Artificial Intelligence (AI) technology into their teaching practices and curricula. The program aims to provide educators with an understanding of AI fundamentals, including machine learning, natural language processing, and data analytics. They receive hands-on training with various AI tools and learn how to effectively implement them in educational settings. In addition, they will discover innovative ways to use AI for formative assessments that enhance learning and explore AI's potential benefits in special education.

Innovative School Systems Grant

St. Vrain Valley Schools was selected as one of only eleven school systems nationwide selected to participate in the Innovative School Systems Grant (ISSG) program, a new initiative to support public school systems that are proposing bold ideas to transform student learning. This nine-month program supports system operators in piloting their transformative idea and advancing their readiness to drive systems change around a clearly defined issue. St. Vrain is investing the funds to expand programming for the District's Advance Global Interactive Learning Environments (AGILE) program which enables students to take courses at any high school online, taught synchronously by highly effective St. Vrain teachers.

PROPOSED

SIGNIFICANT FINANCIAL AND DEMOGRAPHIC CHANGES

Total Program

Total Program Funding (TPF) is the primary funding source for the District's General Fund. The Colorado Department of Education (CDE) uses a formula to determine how much TPF is provided to each Colorado school district based on a number of factors. TPF can be expressed in Total dollars, or in terms of per pupil revenue (PPR) multiplied by the District's funded pupil count (FPC). The formula is further complicated by the application of the budget stabilization factor (BS Factor). The BS factor was implemented in fiscal year 2011 to generate budget savings for the State, and to reduce each school district's funding by a fixed percentage.

TPF 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 through what is called "State Equalization".

The District's portion of TPF for FY25 is expected to increase by approximately $21.9 million (6.8%) compared to FY24, comprised of the following:

- Annual cost of living adjustment (5.2%)
- Elimination of the BS Factor (1.6%)
- No significant change in projected FPC

State equalization is expected to increase from $151.7 million to $156.4 million alongside the increase in the local property tax share, which is discussed in the “Tax Base and Rate Trends” section in the District's Fiscal Year 2025 Adopted Budget Document.

Student Enrollment

For FY25, the District's enrollment is anticipated to decrease by 3 to 32,503. The District has seen enrollment changes ranging from -4.70% and 3.49% per year over the past five years.

Funded Pupil Count

The District's certified Fund Pupil Count (FPC) is anticipated to decrease by 11.90 to 31,095.30, a change of -0.04% compared to last year.

Pandemic Relief

The District has received more than $59 million in various COVID-19 Pandemic relief funds over the past 3 years, nearly all of which will be spent by June 30, 2024. 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 November of 2022, Colorado voters approved Proposition FF, funding the “Healthy School Meals for All Program.” Starting in the 2023-24 school year, this supplements federal funds with state funds to allow the District to provide breakfast and lunch for all students, regardless of their free or reduced lunch qualifying status.

PROPOSED

Universal Preschool (UPK)

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 (CPP), from Preschool Special Education funding in the Total Program Formula, from the Exceptional Child Education Act (ECEA) Special Education Categorical, and from Tuition Payments from Parents. Only Categorical funding and a small amount of Tuition revenue have continued in lieu of a new UPK allocation from the Colorado Department of Early Childhood (CDEC).

Changes in Debt

The District's long-term debt, in the form of general obligation bonds, will total $296,775,000 as of June 30, 2024. On June 30, 2025 the total is expected to be $281,565,000, as a result of scheduled principal payments of $15,210,000.

In December of 2023, with sufficient resources available in its Bond Redemption Fund, administration worked with its outside municipal advisors and determined that it was advantageous and favorable to St. Vrain and its taxpayers to defease the 2033-2036 maturities of the 2016C Bonds early, on December 22, 2023. These four maturities represented $73,175,000 in principal. On December 15, 2026, these defeased bonds will become callable and these four maturities will be redeemed without penalty. This action reduces the longevity of the outstanding 2016C debt by 4 years, reducing the total interest paid by approximately $39.7 million, representing a savings of $36.8 million.

In October 2022, with sufficient resources available in its Bond Redemption Fund to be able to fund the early redemption of 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 2023 assessed valuation of $6.10 billion is $1.2 billion. This exceeds the net amount of the District's bonds payable as of December 31, 2023 by approximately $938.2 million.

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 2025 Adopted Budget Document.

PROPOSED

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 Full-Time Equivalent (FTE) 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 (HR) 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.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
SUMMARY OF FULL-TIME EQUIVALENT (FTE) EMPLOYEES BY FUNCTION
FISCAL YEARS ENDING 2021 - 2025

	Actual FY21	Actual FY22	Actual FY23	Projected Actual FY24	Adopted Budget FY25
General Fund FTE					
Direct Instruction	2,146	2,145	2,183	2,228	2,240
Classroom Support	510	537	577	594	598
Building Support	492	498	514	516	523
Central Support/Administration	45	49	47	54	55
Total General Fund FTE	**3,193**	**3,229**	**3,321**	**3,392**	**3,416**
Total Other Funds FTE	**377**	**410**	**397**	**439**	**437**
Total FTE	**3,570**	**3,639**	**3,718**	**3,831**	**3,853**

PROPOSED

BOARD OF EDUCATION

Karen Ragland, President
District B
2017 - 2025

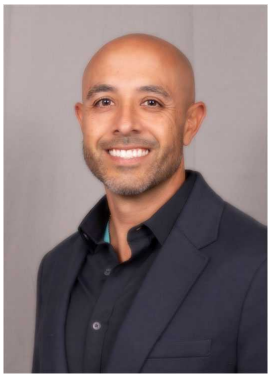
Jacqueline Weiss,
Assistant Secretary
District A
2023 - 2027

Jim Berthold,
Vice President
District C
2019 - 2027

Meosha Brooks,
Member
District D
2021 - 2025

Jocelyn Gilligan, Treasurer
District E
2023 - 2027

Sarah Hurianek, Secretary
District F
2021 - 2025



Geno Lechuga, Member
District G
2023 - 2027

PROPOSED

DISTRICT LEADERSHIP STAFF

Don Haddad, Ed.D.
Superintendent of Schools

Superintendent's Cabinet

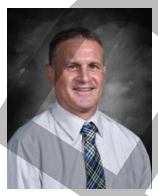
Jackie Kapushion, Ed.D.
Deputy Superintendent

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

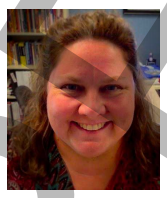
Brian Lamer
Assistant Superintendent of
Operations

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

PROPOSED

FINANCIAL SERVICES DEPARTMENT

The budget office is part of the District's Financial Services Department, currently led by Greg Fieth, Chief Financial Officer (CFO). 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
- 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

Greg Fieth
Chief Financial Officer (retiring at the end of FY24)

Tony Whiteley, CPA
Executive Director of Budget and Finance (FY24)
Chief Financial Officer (beginning in FY25)

Justin Petrone, CPA
Executive Director of Budget and Finance

Tara Cowens
Director of Budgets

Sandy Tams
Senior Budget and Finance Analyst

Financial Services Department
395 South Pratt Parkway
Longmont, CO 80501
Phone: 303-682-7203 Fax: 303-682-7343

PROPOSED

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. As part of SB23-287 Public School Finance, the act created a public school finance task force for the purpose of examining and making recommendations concerning school finance. The task force was required to submit a report to the education committee by January 31, 2024. The State passed legislation based on recommendations from this report that will affect FY26 funding. 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

The District develops a five-year budget plan that projects the future financial viability of the District, and achievement of the District's priorities. The plan takes into account a specific set of operating assumptions, future revenue, including tax and non-tax revenue, and future increases in operating expenditures. Using this five-year outlook, 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.

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.

PROPOSED

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.

Budget Monitoring

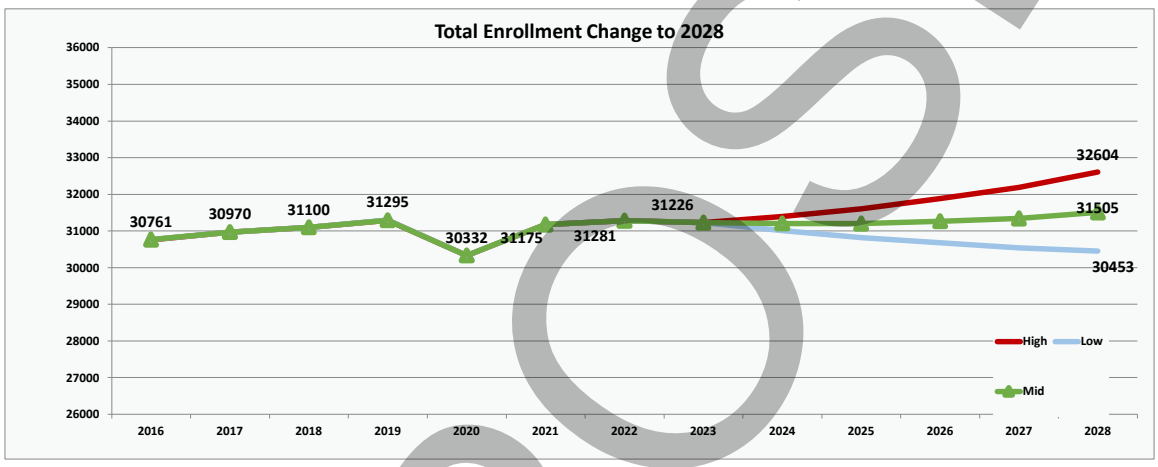
The District monitors its budget to actual activity throughout the year in multiple ways:

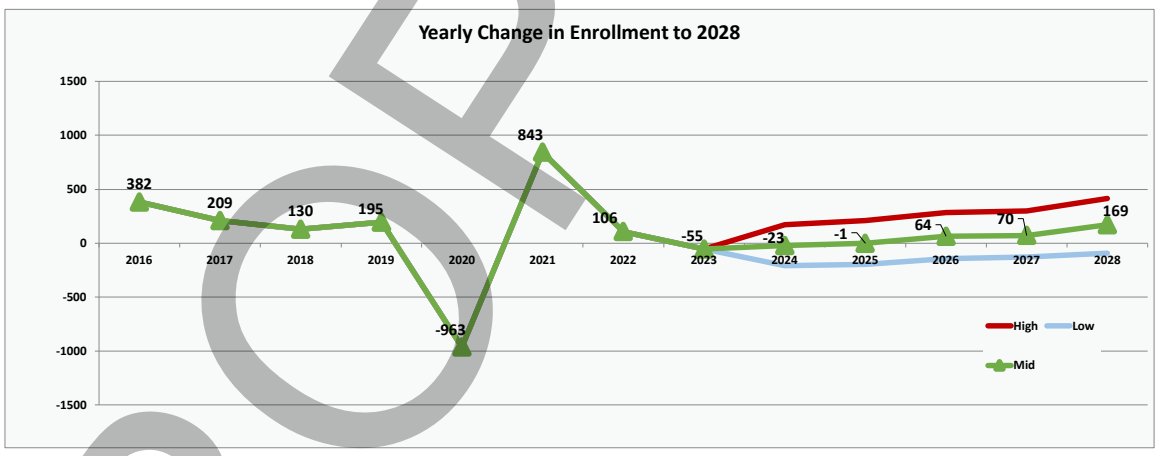
- First, the accounting and reporting team prepare and publish periodic financial reports highlighting budget to actual progress for each fund. This is done on a quarterly basis for the first half of the year, and monthly thereafter. These reports are then summarized in a dashboard format and presented to the District's Finance and Audit committee, and then to the Board of Education in a subsequent study session.
- In addition, the District's Enterprise Resource Planning (ERP) system displays budget-to-actual data for the General Fund for each budget officer to review in real time as transactions are posted.
- Finally, the District's Senior Budget and Finance Analyst does a separate analysis and provides summary data, observations, and variance analysis to the Chief Financial Officer (CFO) on a regular basis.

PROPOSED

ENROLLMENT TRENDS AND FORECAST

Enrollment Projections for St. Vrain Valley School District 2024 - 2028																
		2014	*2015*	*2016*	*2017*	*2018*	*2019*	*2020*	*2021*	*2022*	*2023*	*2024*	*2025*	*2026*	*2027*	*2028*
	Low											31016	30819	30674	30545	30453
Total Enrollment *	**Mid**	29692	30379	30761	30970	31100	31295	30332	31175	31281	31226	31203	31202	31266	31336	31505
	High											31396	31606	31889	32188	32604
Mid-level Growth Rate			2.3%	1.3%	0.7%	0.4%	0.6%	-3.1%	2.8%	0.3%	-0.2%	-0.1%	0.0%	0.2%	0.2%	0.5%
		2014	*2015*	*2016*	*2017*	*2018*	*2019*	*2020*	*2021*	*2022*	*2023*	*2024*	*2025*	*2026*	*2027*	*2028*
	Low											-210	-197	-146	-128	-93
Enrollment Growth	**Mid**		687	382	209	130	195	-963	843	106	-55	-23	-1	64	70	169
	High											170	210	283	299	416





* Enrollment numbers on this page exclude Preschool Students.

PROPOSED

PROPERTY TAX FUNDING

Approximately 54.4% of the District's General Fund revenue comes from local property taxes (including mill levy overrides), amounting to about $256.6 million. Property taxes also fund the repayment of the District's general obligation debt through the Bond Redemption Fund, amounting to $16.2 million in FY25.

The tables below shows the history of St. Vrain's property tax mill levies and net assessed values for the past 10 years. Additional information can be found on the Tax Rates and Trends pages of the Informational section in the District's Fiscal Year 2025 Adopted Budget Document.

SUMMARY OF PROPERTY TAX LEVIES
CALENDAR YEARS 2014 - 2023

Year	Total Property Tax Levies
2023	57.238
2022	58.385
2021	57.358
2020	56.542
2019	57.559
2018	56.385
2017	56.394
2016	56.945
2015	53.887
2014	53.673

NET ASSESSED VALUATION
CALENDAR YEARS 2014 - 2023

Year	Total Assessed Value	Percent Change
2023	6,098,628,541	23.01 %
2022	4,957,810,888	20.57 %
2021	4,112,116,131	0.37 %
2020	4,097,136,717	(1.90)%
2019	4,176,299,241	1.93 %
2018	3,440,050,835	6.50 %
2017	3,229,961,649	8.14 %
2016	2,986,721,795	2.70 %
2015	2,908,339,962	21.74 %
2014	2,388,961,051	- %

PROPOSED

PROPOSED

ST. VRAIN

academic excellence by design

ST. VRAIN VALLEY SCHOOLS

academic excellence by design

ORGANIZATIONAL SECTION

ADOPTED BUDGET

2024 - 2025 Fiscal Year

PROPOSED

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 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)

Meosha Brooks
Member
District D
2021-2025

Karen Ragland
President
District B
2017-2025

Jacqueline Weiss
Assistant Secretary
District A
2023-2027

Sarah Hurianek
Secretary
District F
2021-2025

Jocelyn Gilligan
Treasurer
District E
2023-2027

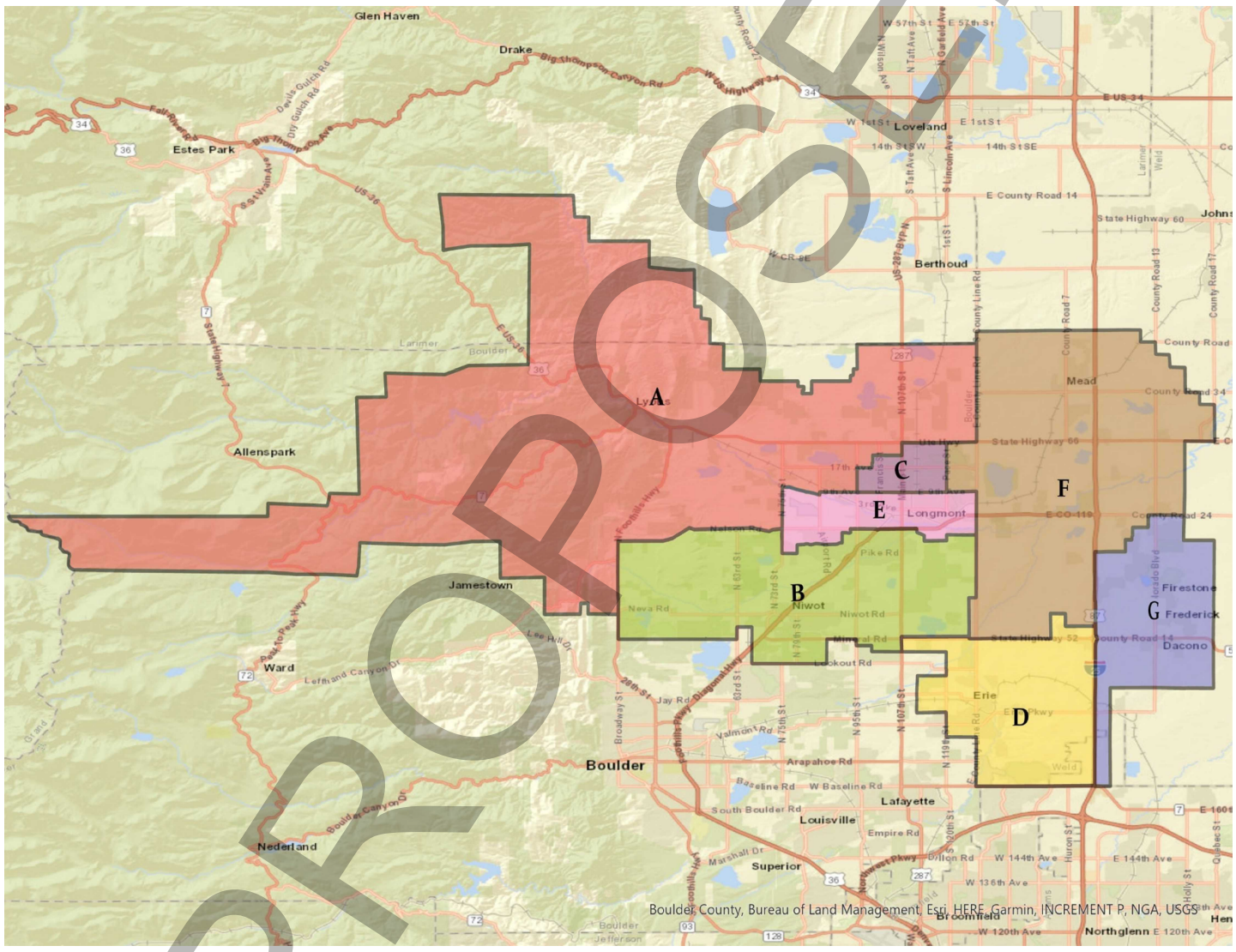
Jim Berthold
Vice President
District C
2019-2027

Geno Lechuga
Member
District G
2023-2027

A map showing the Board of Education Director Districts follows on the next page.

PROPOSED

BOARD OF EDUCATION DIRECTOR DISTRICTS



PROPOSED

DISTRICT GOALS AND OBJECTIVES

VISION

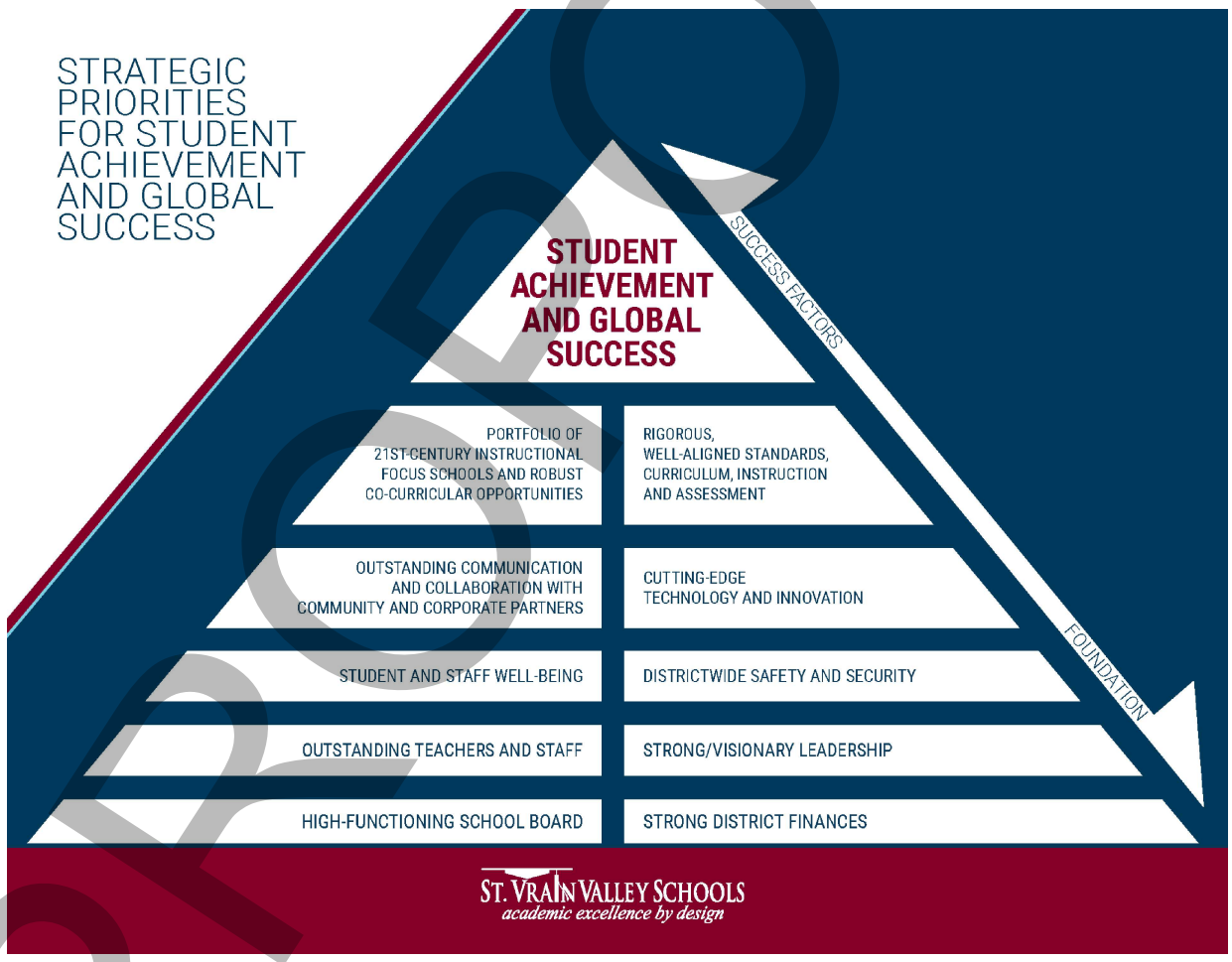
To be an exemplary school district which inspires and promotes high standards of learning and student well-being in partnership with parents, guardians, and the community.

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.



PROPOSED

COST OF GOALS

In November of 2008 and 2012 voters of the District approved mill levy overrides, both of which provide additional funds for a variety of items as defined within the ballet questions and goal initiatives of the District. As required, accounting for the MLO funds is incorporated within the General Fund totals.

Investment Item	Estimated Budget	Focus Area
Advanced Placement Programs	$143,000	Rigorous, Well-Aligned Standards, Curriculum, Instruction & Assessment
School Focus Allocations	$3,380,933	Portfolio of 21st Century Instructional Focus Schools & Robust Co-Curricular Opportunities
Operations & Maintenance	$4,181,000	Districtwide Safety & Security
Preschool Programs	$2,182,780	Rigorous, Well-Aligned Standards, Curriculum, Instruction & Assessment
Reduced Class Sizes	$12,760,000	Rigorous, Well-Aligned Standards, Curriculum, Instruction & Assessment
Safety & Security	$4,203,240	Districtwide Safety & Security
STEM Programming	$4,324,200	Cutting-Edge Technology & Innovation
Teacher/Staff Compensation	$27,840,000	Outstanding Teachers and Staff
Technology	$15,150,428	Cutting-Edge Technology & Innovation
Charter School Allocations	$7,409,085	Outstanding Communication & Collaboration with Community Partners
Total	$81,574,666	

PROPOSED

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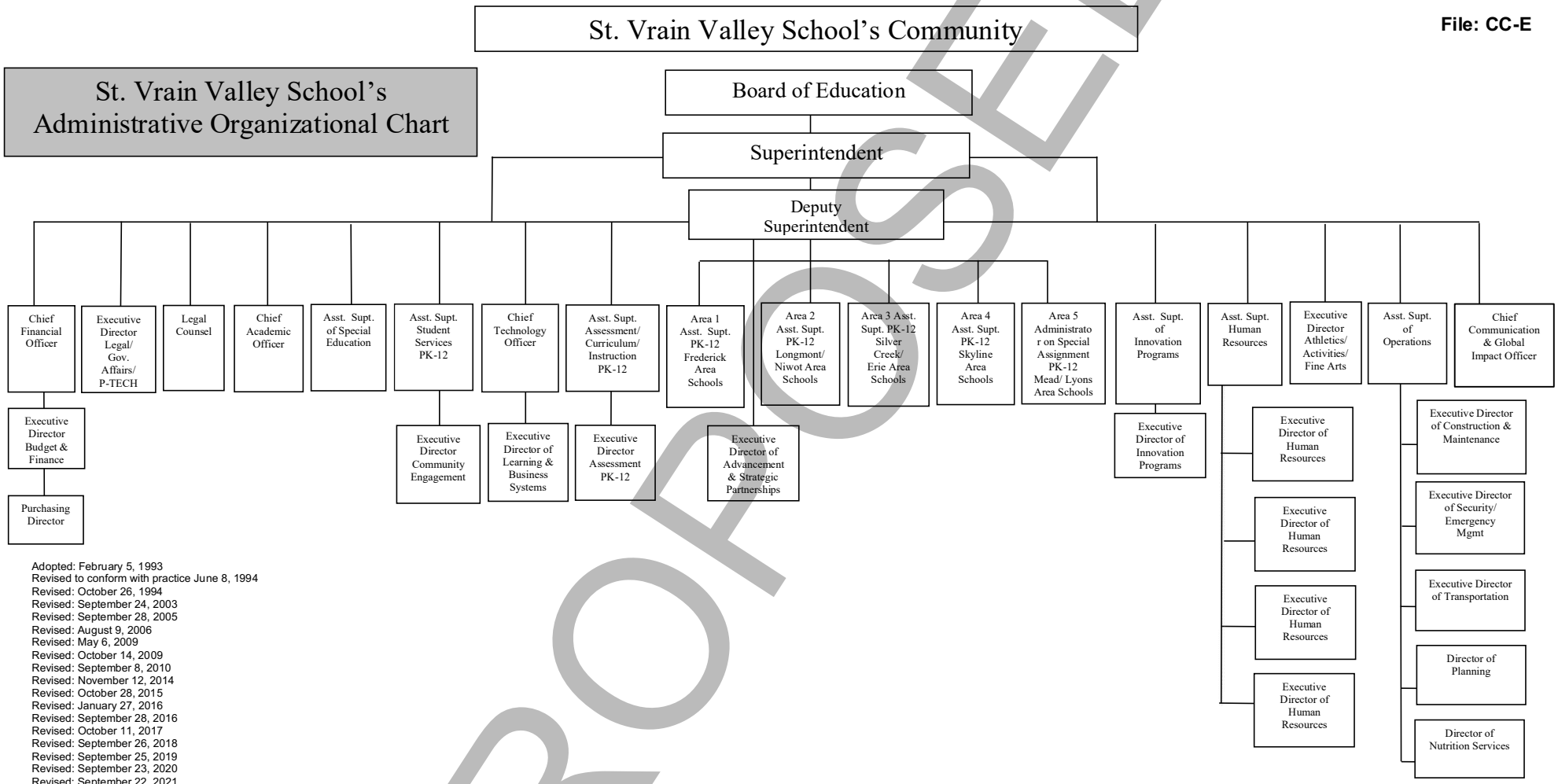
St. Vrain Valley School's Administrative Organizational Chart



Adopted: February 5, 1993
Revised to conform with practice June 8, 1994
Revised: October 26, 1994
Revised: September 24, 2003
Revised: September 28, 2005
Revised: August 9, 2006
Revised: May 6, 2009
Revised: October 14, 2009
Revised: September 8, 2010
Revised: November 12, 2014
Revised: October 28, 2015
Revised: January 27, 2016
Revised: September 28, 2016
Revised: October 11, 2017
Revised: September 26, 2018
Revised: September 25, 2019
Revised: September 23, 2020
Revised: September 22, 2021
Revised: September 28, 2022
Revised: September 27, 2023

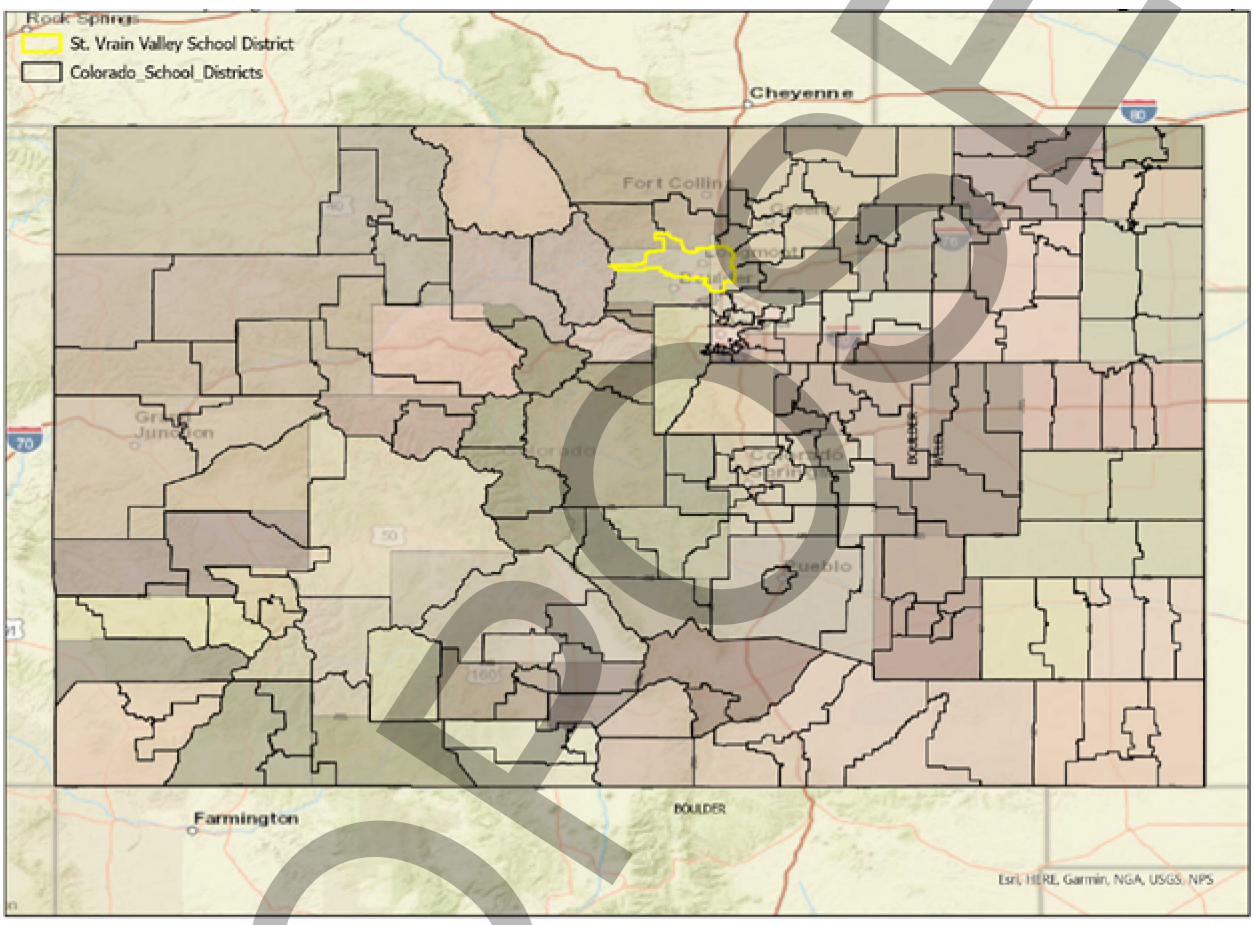
Statement of Purpose

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

PROPOSED

DEMOGRAPHIC INFORMATION

The St. Vrain Valley School District is located approximately 30 miles north of Denver, and is spread out over more than 400 square miles in parts of Boulder, Broomfield, Larimer, and Weld Counties.



CENSUS DATA

	Boulder	Broomfield	Larimer	Weld
Population				
Population	327,468	76,121	366,778	350,176
Land Area (square miles)	246	3	31	123
Median Age	37.2	38.9	37.0	35.3
Median Household Income (2021)	$ 92,466	$ 107,570	$ 80,664	$ 80,843
Median House Value	$ 743,700	$ 644,200	$ 540,400	$ 456,100
Percentage of residents living below poverty level (2016-2021)	11.0 %	4.4 %	10.9 %	9.7 %

PROPOSED

CENSUS DATA (CONTINUED)

	Boulder	Broomfield	Larimer	Weld
Racial Breakdown (2022)				
White Non-Hispanic	75.4 %	71.6 %	79.3 %	62.3 %
Hispanic	14.1 %	13.9 %	12.7 %	31.0 %
Black	0.7 %	1.4 %	0.9 %	1.4 %
American Indian and Alaskan Native	0.1 %	0.1 %	0.2 %	0.3 %
Asian	3.8 %	7.5 %	2.1 %	1.5 %
Native Hawaiian and Other Pacific Islander	- %	- %	0.1 %	0.1 %
Other Race	0.4 %	0.7 %	0.4 %	0.6 %
Two or More Races	5.5 %	4.8 %	4.2 %	2.9 %
Industries Providing Employment (2022)				
Agriculture, Forestry, Fishing and Hunting, and Mining	0.9 %	- %	1.2 %	3.9 %
Construction	4.4 %	3.9 %	7.5 %	10.4 %
Manufacturing	10.0 %	11.9 %	9.8 %	10.9 %
Wholesale Trade	1.7 %	1.8 %	1.9 %	2.4 %
Retail Trade	8.6 %	10.0 %	10.2 %	11.9 %
Transportation, Warehousing, and Utilities	3.7 %	4.0 %	3.1 %	4.7 %
Information	3.4 %	4.9 %	1.8 %	1.5 %
Finance and Insurance, Real Estate, Rental, and Leasing	5.5 %	6.5 %	5.2 %	4.3 %
Professional, Scientific, Management, and Administrative	20.8 %	20.2 %	16.2 %	11.1 %
Educational Services, Health Care, and Social Assistance	23.4 %	21.3 %	23.8 %	21.4 %
Arts, Entertainment, Recreation, Accommodation, and Food Services	10.4 %	7.3 %	11.2 %	8.6 %
Other Services, Except Public Administration	4.5 %	4.1 %	4.5 %	4.6 %
Public Administration	2.9 %	4.0 %	3.6 %	4.4 %
Age Distribution, % of Population (2022)				
0-19	22.0 %	22.4 %	22.0 %	27.9 %
20-24	11.1 %	6.2 %	10.4 %	6.5 %
25-34	13.5 %	15.6 %	14.8 %	15.0 %
35-44	12.5 %	15.2 %	13.0 %	15.0 %
45-54	12.3 %	13.4 %	11.0 %	11.9 %
55-64	11.8 %	11.6 %	11.2 %	10.7 %
65-74	10.1 %	9.4 %	10.8 %	8.1 %
75 and Older	6.7 %	6.2 %	6.8 %	4.9 %

Source:
https://data.census.gov

PROPOSED

DISTRICT SCHOOLS AND PROGRAMS

The St. Vrain Valley School District is projected to serve 32,503 PreK-12 students in 55 schools for the 2024-25 school year. 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 Early College High School (P-TECH), Teacher Recruitment Education and Preparation (TREP), Accelerating Students through Concurrent Enrollment (ASCENT), other Concurrent Enrollment at area colleges and universities, AP Classes, and Industry Certifications.

St. Vrain Valley Schools Innovation Center

PROPOSED

DISTRICT SCHOOLS AND PROGRAMS

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

PROPOSED

DISTRICT SCHOOLS AND PROGRAMS

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 Classical Academy

New Meridian High School

New Meridian 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.

PROPOSED

DISTRICT SCHOOLS AND PROGRAMS

St. Vrain Virtual High School

St. Vrain Virtual High School 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. In FY24, the school became a multi-district school, allowing students from across the state to enroll. 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
- 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
* TriCaster Operator Certification
* UAS Pilot Certification

PROPOSED

DISTRICT SCHOOLS AND PROGRAMS

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 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

PROPOSED

DISTRICT SCHOOLS AND PROGRAMS

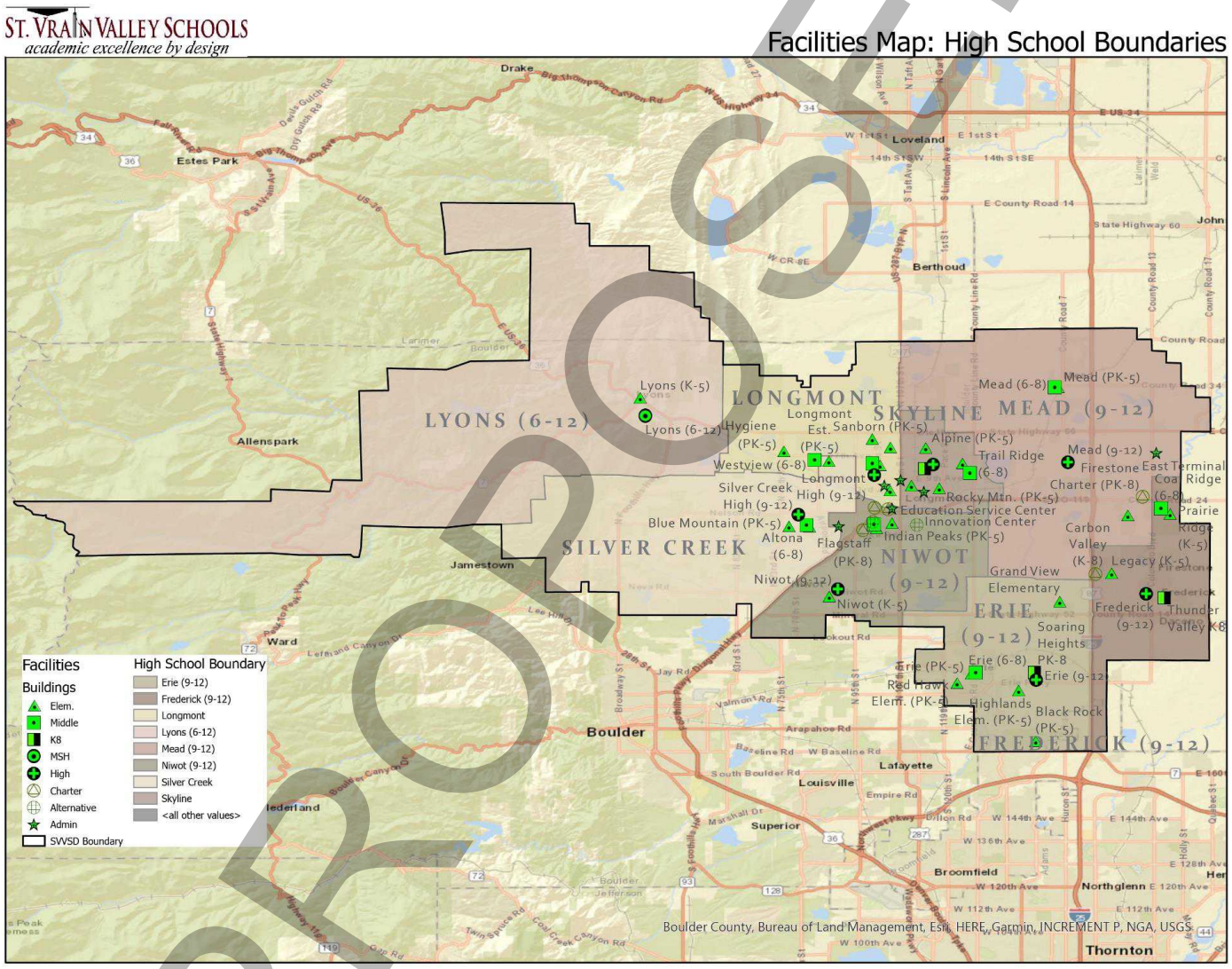
Enrollment by School

School Name	Grades Served	10/1/24 Projected Enrollment
Elementary Schools*		
Alpine Elementary	PK-5	368
Black Rock Elementary	PK-5	582
Blue Mountain Elementary	PK-5	535
Burlington Elementary	PK-5	267
Centennial Elementary	K-5	484
Central Elementary	PK-5	299
Columbine Elementary	PK-5	211
Eagle Crest Elementary	PK-5	378
Erie Elementary	PK-5	434
Fall River Elementary	PK-5	473
Grand View Elementary	PK-5	394
Highlands Elementary	PK-5	492
Hygiene Elementary	PK-5	289
Indian Peaks Elementary	PK-5	218
Legacy Elementary	K-5	438
Longmont Estates Elementary	PK-5	322
Lyons Elementary	PK-5	236
Mead Elementary	PK-5	828
Mountain View Elementary	PK-5	283
Niwot Elementary	PK-5	365
Northridge Elementary	PK-5	267
Prairie Ridge Elementary	K-5	414
Red Hawk Elementary	PK-5	556
Rocky Mountain Elementary	PK-5	265
Sanborn Elementary	PK-5	197
Total Elementary Schools		**9,595**
Non-Traditional Schools		
Apex Homeschool Program	K-12	735
LaunchEd Virtual Academy	K-12	334
New Meridian High	9-12	105
St. Vrain Virtual High School	9-12	80
Total Non-Traditional Schools		**1,254**

School Name	Grades Served	10/1/24 Projected Enrollment
Middle and PK-8 Schools*		
Altona Middle	6-8	688
Coal Ridge Middle	6-8	742
Erie Middle	6-8	771
Longs Peak Middle	6-8	378
Mead Middle	6-8	577
Soaring Heights PK-8	PK-8	1,200
Sunset Middle	6-8	327
Thunder Valley K-8	K-8	845
Timberline PK-8	PK-8	695
Trail Ridge Middle	6-8	437
Westview Middle	6-8	629
Total Middle and K-8 Schools		7,289
Traditional High Schools (9-12)**		
Erie High	9-12	1,740
Frederick High	9-12	1,487
Longmont High	9-12	1,246
Lyons Middle Senior	6-12	339
Mead High	9-12	1,125
Niwot High	9-12	1,481
Silver Creek High	9-12	1,195
Skyline High	9-12	1,024
Total High Schools		**9,637**
Charter Schools		
Aspen Ridge Preparatory School	K-8	572
Carbon Valley Academy	K-8	258
Firestone Charter Academy	K-8	624
Flagstaff Academy	PK-8	726
St Vrain Community Montessori School	PK-8	234
Twin Peaks Classical Academy	K-12	860
Total Charter Schools		**3,274**
Preschool and Extended High School		
District Wide Preschool	PK	1,300
Post-secondary	13-14	154
Total District Enrollment		**32,503**

*Preschool counts are not included in individual school enrollment numbers
** Extended High school students are enrolled after 12th grade and concurrently enrolled in higher education courses

PROPOSED


ST. VRAIN VALLEY SCHOOLS
academic excellence by design
Facilities Map: High School Boundaries
LYONS (6-12)
LONGMONT
SKYLINE
MEAD (9-12)
SILVER CREEK
NIWOT (9-12)
ERIE (9-12)
FREDERICK (9-12)
Lyons (K-5)
Lyons (6-12)
Hygiene (PK-5)
Longmont Est. (PK-5)
Sanborn (PK-5)
Westview (6-8)
Longmont High (9-12)
Alpine (PK-5)
Trail Ridge (6-8)
Mead (6-8)
Mead (PK-5)
Mead (9-12)
Firestone
East Terminal
Coal Ridge (6-8)
Charter (PK-8)
Prairie Ridge (K-5)
Carbon Valley (K-8)
Legacy (K-5)
Silver Creek High (9-12)
Blue Mountain (PK-5)
Altona (6-8)
Flagstaff (PK-8)
Rocky Mtn. (PK-5)
Education Service Center
Innovation Center
Indian Peaks (PK-5)
Niwot (9-12)
Niwot (K-5)
Grand View Elementary
Frederick (9-12)
Thunder Valley K8
Soaring Heights PK-8
Erie (6-8)
Erie (9-12)
Erie (PK-5)
Red Hawk Elem. (PK-5)
Highlands Elem. (PK-5)
Black Rock (PK-5)
Facilities
Buildings
Elem.
Middle
K8
MSH
High
Charter
Alternative
Admin
SVVSD Boundary
High School Boundary
Erie (9-12)
Frederick (9-12)
Longmont
Lyons (6-12)
Mead (9-12)
Niwot (9-12)
Silver Creek
Skyline
<all other values>
Boulder County, Bureau of Land Management, Esri, HERE, Garmin, INCREMENT P, NGA, USGS
Estes Park
Loveland
Berthoud
Allenspark
Jamestown
Ward
Nederland
Boulder
Lafayette
Louisville
Superior
Broomfield
Northglenn
Thornton

PROPOSED

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 the District's general activities, including the collection and disbursement of earmarked funds (special revenue funds), the acquisition or construction 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 – Prior to FY23, monies allocated to this fund from the General Fund were used to pay the costs of providing preschool services directly to qualified at-risk children enrolled in the Colorado Preschool Program (CPP). This fund will not be utilized beginning in FY25, as the CPP program has been replaced by Colorado's new Universal Preschool Program, which is categorized as state revenue in the General Fund.

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 which account for earmarked revenue sources, grants, charges for 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*.

PROPOSED

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 – Focus 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. Federal revenues include COVID relief funds, Medicaid reimbursements, federal bond rebates, and a variety of federal grants.
- 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 through FY23. In the General Fund, revenue allocations are presented 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 and other software 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.

PROPOSED

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.

Board of Education (BOE) Policies

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 Board 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. If any part of the contingency reserve is used in the fiscal year to cover unexpected loss of revenue or an extraordinary expenditure, funds will be reallocated to the restore the year-end balance before any other budget allocations in the subsequent fiscal year.
- 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.
- In circumstances where an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly unassigned fund balance.

PROPOSED

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. As part of SB23-287 Public School Finance, the act created a public school finance task force for the purpose of examining and making recommendations concerning school finance. The task force was required to submit a report to the education committee by January 31, 2024. The State passed legislation based on recommendations from this report that will affect FY26 funding. 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

The District develops a five-year budget plan that projects the future financial viability of the District, and achievement of the District's priorities. The plan takes into account a specific set of operating assumptions, future revenue, including tax and non-tax revenue, and future increases in operating expenditures. Using this five-year outlook, 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.

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 alignment with the District's goals and priorities.

PROPOSED

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 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.

Capital Improvement Planning

The District's long range capital planning is developed through the process of reacting to the needs identified and prioritized through asset performance assessments, life cycle analysis, facility modification request, educational programmatic needs, and unforeseen asset repairs or replacements. Capital Improvement planning is typically broken into two categories: Capital Renewal and Capital Improvement.

Capital Renewal would be categorized as evaluating building systems and assets based on a life cycle analysis. This analysis considers industry standard life expectancy, system performance determined by the level of effort to maintain the expected operation, ability to service equipment in the future, etc., for which funding could be appropriated for years in advance.

Capital Improvement projects are borne from more specific projects that are created out of the short term need more than the Capital Renewal projects. These are created through facility modification requests, education programmatic needs, and unforeseen asset repairs or replacements. 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.

PROPOSED

Budget Monitoring

The District monitors its budget to actual activity throughout the year in multiple ways:

- First, the accounting and reporting team prepare and publish periodic financial reports highlighting Budget to actual progress for each fund. This is done on a quarterly basis for the first half of the year, and monthly thereafter. These reports are then summarized in a dashboard format and presented to the District's Finance and Audit committee, and then to the Board of Education in a subsequent study session.
- In addition, the district's ERP system displays budget-to-actual data for the General Fund for each budget officer to review in real time as transactions are posted.
- Finally, the District's Senior Budget and Finance Analyst does a separate analysis and provides summary data, observations, and variance analysis to the CFO on a regular basis.

PROPOSED

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	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.
April/May	The compensation plan for the next budget year is developed, negotiated, and finalized.
May	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.

PROPOSED

ST. VRAIN VALLEY SCHOOLS

academic excellence by design

FINANCIAL SECTION

ADOPTED BUDGET

2024 - 2025 Fiscal Year

PROPOSED

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 $474,232,876. The total budgeted expenditures in the General Fund are $494,716,715. Additionally, there are budgeted transfers of $200,000 out of the General Fund. Therefore, the General Fund fund balance is budgeted to decrease by $20,683,839 in Fiscal Year 2025. Fund balance reserves of $177,095,572 are also appropriated in the General Fund. A portion of the reserve appropriation includes $10,296,000 for contingency reserve as required by Board policy, and $15,443,000 for constitutionally-required TABOR reserves. The total General Fund budget appropriation for the year ending June 30, 2025 is $651,328,448.

Fund 10 Appropriation

($ In Millions)

PROPOSED

GENERAL FUND BUDGET FACTORS

2025 Fiscal Year Budget

This budget for the school year July 1, 2024 - June 30, 2025 (FY25) is presented based on the Colorado Public Schools Finance Act of 1994, as amended.

Pupil Membership

This budget is based on an estimated PK-12 student headcount of 32,503 .

Funded Pupil Count

Pupil Membership is the estimated number of PK-12 students attending SVVSD per count projections. Funded pupil count (FPC) is based on whether those students are funded at full-time, half-time, or may be tuition-based preschool students for which the District does not receive additional funding. The FPC for this budget is 31,095.3, a decrease of 11.9, (-0.04%) below FY24.

Instructional Supplies and Materials

District policy requires the budget include $319 per student for instructional supplies, books, field trips and capital outlay. The required minimum instructional supplies and materials budget is $8,874,995. This is based on 27,821.3 FPC (FPC net of charter schools). Details can be found on page 66.

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 $505 per student, a minimum of $14,049,757, for FY25. A total of $14,799,757 allocated in FY25. This includes $4,600,000 to the Risk Management Fund, and $10,199,757 to the Capital Reserve Fund.

Per Pupil Revenue

Based on the anticipated allocation from the Colorado Department of Education, the District is expecting $11,089.76 as per pupil revenue (PPR) for FY25. PPR was $10,381.61 for FY24.

Mill Levy Override (MLO)

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 68.

Charter Schools

The District's allocations to the charter schools are detailed on page 71.

PROPOSED

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Contingency Reserve

For FY25, a 2.0% Board-established contingency reserve is calculated on seven operating funds and is maintained entirely within the budget of the General Fund.

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.

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 and Benefits

Salaries expense includes an average increase of 8.45%, and funding for education advancement on the salary schedule. 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.

Revenues

Local Revenues are mostly derived from property taxes and specific ownership taxes. The assessed valuation is projected to decrease in Weld County by roughly 16% due to a decrease in oil and gas property valuations as oil prices have fallen recently. This change is expected to reduce the District's total Mill Levy Override revenue by $6.7 million in FY25. Investment income is also budgeted to decrease due to lower rates of return on the District's invested reserves. This category also includes revenues from Intergovernmental Agreements with Urban Renewal Authorities that are organized within the District's boundaries.

State Revenues are mostly a result of state equalization payments as part of the Colorado School Finance Act. Once the Total Program allocation for each district is determined, local property and specific ownership taxes fund the initial portion of the allocation and the State provides the rest through an equalization payment. This payment also trends upwards slightly year over year as the state allocates additional budget to K12 education, however, due to the recent larger increases in property values, the local share is providing more, and state Equalization payments are reduced proportionately in order to fund the allocation. This category also includes “categorical” and other grants from the state, as well as an accounting-only entry to recognize the District’s share of the state’s direct payment into PERA.

Federal Revenues primarily come from Build America Bond (BABS) rebates and Medicaid service reimbursement revenue. As a result of sunsetting pandemic relief funding, federal revenues recently returned to normal levels, in line with pre-pandemic inflows similar to fiscal year 2020.

Revenue Allocations track the allocation of some general fund revenues into the Risk Management and Capital Reserve funds per Board Policy. These allocations are the primary sources of revenue for each of those respective funds, and help ensure safety and security, manage liability, and help fund bus purchases and some non-bond-related capital expenditures, such as deferred maintenance, across the District.

Other Sources

Other revenue sources typically reflect account entries to record the inception of lease purchase agreements.

Expenditures

Salaries and Benefits track the spending for personnel compensation. These usually account for a large portion of School District budgets, often accounting for as much as 85% of expenditures in operating funds. These costs have been trending upward faster than is typical lately, as a result of aggressive compensation increases in order to attract and retain high-quality teachers and staff, and to keep up with a high inflationary environment.

Purchased Services tracks expenditures used for third party contracted services for the District, including special education, custodial, and construction services.

Supplies and Materials accounts for the purchase of consumables, curriculum, digital licensing materials, technology, and other non-capital expenditures related to the education of St. Vrain's students.

Capital Outlay accounts for the cost of refurbishing or building new buildings, as well as purchasing vehicles and large equipment.

Charter Schools tracks the outflow of resources to the six autonomous charter schools for which the District is the Authorizer.

Transfers

Transfers are accounting entries to record internal funds transfers.

Fund Balance Categories

Nonspendable - balances include deposits, inventories, and prepaid items

Restricted for TABOR - 3% required reserves per the Colorado Constitution

Restricted for Federal Contract - amounts of reserves specifically allocated for the Federal Medicaid reimbursement program

Committed for Contingencies - 2% Board of Education reserve stipulated by board policy

Assigned for Subsequent Year Expenditures - amounts set aside to ensure funding for specific future obligations, such as a subsequent year budget spend-down, employment contract, or carryover

Assigned for Mill Levy Override - reserves specifically related to the 2008 and 2012 MLO revenues and expenditures

Unassigned - any remaining fund balance not belonging to a category above

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
SUMMARY OF GENERAL FUND REVENUES AND EXPENDITURES
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED ON NEXT PAGE)

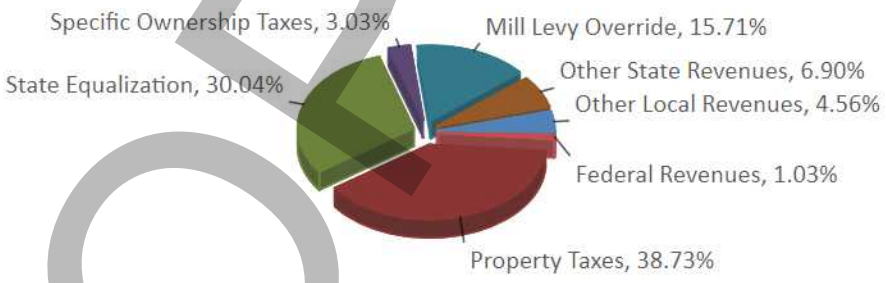
	Actual 6/30/21	Actual 6/30/22	Actual 6/30/23	Adopted Budget 6/30/24	Amended Budget 6/30/24
Sources of Revenues					
Local Revenues	$ 184,653,657	$ 190,300,120	$ 239,002,384	$ 247,383,917	$ 282,990,013
State Revenues	149,735,149	185,697,964	187,022,441	196,002,595	183,585,808
Federal Revenues	35,993,311	19,638,725	10,399,335	4,837,131	5,670,828
Primary General Fund Revenues	**370,382,117**	**395,636,809**	**436,424,160**	**448,223,643**	**472,246,649**
Revenue Allocations					
Capital Reserve Fund	(7,091,399)	(13,426,042)	(15,575,250)	(8,970,525)	(12,124,936)
Risk Management Fund	(4,439,370)	(4,745,743)	(4,176,932)	(4,649,880)	(4,500,000)
Colorado Preschool Program Fund	(1,502,222)	(1,900,650)	(2,331,173)	-	-
Total Revenue Allocations	**(13,032,991)**	**(20,072,435)**	**(22,083,355)**	**(13,620,405)**	**(16,624,936)**
Total General Fund Revenues	**357,349,126**	**375,564,374**	**414,340,805**	**434,603,238**	**455,621,713**
Other Sources	13,986,026	-	3,640,402	-	19,800,000
Total Revenues and Other Sources	**371,335,152**	**375,564,374**	**417,981,207**	**434,603,238**	**475,421,713**
Expenditures	358,223,054	369,952,460	411,619,430	450,272,198	475,794,338
Transfers (in) out	148,541	316,724	282,175	-	-
Total Expenditures & Transfers	**358,371,595**	**370,269,184**	**411,901,605**	**450,272,198**	**475,794,338**
Excess of Revenues and Other Sources Over Expenditures & Transfers	**$ 12,963,557**	**$ 5,295,190**	**$ 6,079,602**	**$ (15,668,960)**	**$ (372,625)**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
SUMMARY OF GENERAL FUND REVENUES AND EXPENDITURES
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED FROM PREVIOUS PAGE)

	Projected Actual 6/30/24	Adopted Budget 6/30/25	Projected 6/30/26	Projected 6/30/27	Projected 6/30/28
Sources of Revenues					
Local Revenues	$ 282,290,234	$ 292,434,252	$ 302,959,895	$ 306,720,895	$ 319,353,895
State Revenues	184,899,792	188,959,250	195,357,023	203,819,289	208,436,116
Federal Revenues	6,907,828	4,839,131	4,937,131	5,026,969	5,113,616
Primary General Fund Revenues	**474,097,854**	**486,232,633**	**503,254,049**	**515,567,153**	**532,903,627**
Revenue Allocations					
Capital Reserve Fund	(12,124,936)	(10,199,757)	(9,310,426)	(9,489,228)	(9,684,423)
Risk Management Fund	(4,500,000)	(4,600,000)	(5,200,000)	(5,400,000)	(5,600,000)
Colorado Preschool Program Fund	-	-	-	-	-
Total Revenue Allocations	**(16,624,936)**	**(14,799,757)**	**(14,510,426)**	**(14,889,228)**	**(15,284,423)**
Total General Fund Revenues	**457,472,918**	**471,432,876**	**488,743,623**	**500,677,925**	**517,619,204**
Other Sources	22,851,573	2,800,000	-	-	3,000,000
Total Revenues and Other Sources	**480,324,491**	**474,232,876**	**488,743,623**	**500,677,925**	**520,619,204**
Expenditures	468,526,165	494,716,715	502,041,870	511,206,787	523,202,167
Transfers (in) out	675,000	200,000	-	-	-
Total Expenditures & Transfers	**469,201,165**	**494,916,715**	**502,041,870**	**511,206,787**	**523,202,167**
Excess of Revenues and Other Sources Over Expenditures & Transfers	**$ 11,123,326**	**$ (20,683,839)**	**$ (13,298,247)**	**$ (10,528,862)**	**$ (2,582,963)**

GENERAL FUND REVENUE SOURCES
FISCAL YEAR ENDING 2025



Summary of General Fund Revenue (Excluding Other Sources)	Adopted Budget 2025	%
Property Taxes	$ 182,558,711	38.73 %
State Equalization (net of direct allocations to other funds)	141,626,810	30.04
Specific Ownership Taxes	14,300,000	3.03
Mill Levy Override	74,072,498	15.71
Other State Revenues	32,532,683	6.90
Other Local Revenues	21,503,043	4.56
Federal Revenues	4,839,131	1.03
Total	**$ 471,432,876**	**100.00 %**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

GENERAL FUND

SUMMARY OF REVENUES BY SOURCE AND EXPENDITURES BY ACTIVITY

FISCAL YEARS ENDING 2021 - 2028

(CONTINUED ON NEXT PAGE)

	Actual 6/30/21	Actual 6/30/22	Actual 6/30/23	Adopted Budget 6/30/24	Amended Budget 6/30/24
Revenues					
Local Revenues	$ 184,653,657	$ 190,300,120	$ 239,002,384	$ 247,383,917	$ 282,990,013
State Revenues	149,735,149	185,697,964	187,022,441	196,002,595	183,585,808
Federal Revenues	35,993,311	19,638,725	10,399,335	4,837,131	5,670,828
Revenue Allocations					
Capital Reserve Fund	(7,091,399)	(13,426,042)	(15,575,250)	(8,970,525)	(12,124,936)
Risk Management Fund	(4,439,370)	(4,745,743)	(4,176,932)	(4,649,880)	(4,500,000)
Colorado Preschool Program Fund	(1,502,222)	(1,900,650)	(2,331,173)	-	-
Total Revenues	**357,349,126**	**375,564,374**	**414,340,805**	**434,603,238**	**455,621,713**
Other Sources	13,986,026	-	3,640,402	-	19,800,000
Total Revenues and Other Sources	**371,335,152**	**375,564,374**	**417,981,207**	**434,603,238**	**475,421,713**
Expenditures					
Instruction					
Direct Instruction					
Preschool	5,297,584	6,321,994	6,974,578	9,675,453	7,022,921
Elementary School	48,851,999	57,629,111	65,211,326	71,909,465	73,520,553
Middle School	24,630,833	28,695,595	31,906,316	34,424,223	35,151,922
High School	35,125,082	42,775,280	45,705,046	52,004,030	52,410,147
Other Regular Education	33,088,985	24,129,769	34,473,081	34,408,161	60,868,010
Special Education	26,504,051	27,508,301	28,769,560	34,183,233	36,097,881
Subtotal-Direct Instruction	**173,498,534**	**187,060,050**	**213,039,907**	**236,604,565**	**265,071,434**
Indirect Instruction					
Pupil Support Services	21,828,378	23,373,056	26,284,644	30,065,587	30,895,558
Instructional Staff Services	12,065,944	11,865,493	17,677,015	18,610,636	18,753,118
School Administration	23,987,968	25,845,283	28,741,627	30,840,289	31,745,262
Subtotal-Indirect Instruction	**57,882,290**	**61,083,832**	**72,703,286**	**79,516,512**	**81,393,938**
Total Instruction	**231,380,824**	**248,143,882**	**285,743,193**	**316,121,077**	**346,465,372**
Other Expenditures					
General Administration	2,646,986	3,190,029	3,792,772	4,197,715	4,650,775
Fiscal Services	3,836,567	4,285,162	4,766,573	6,627,941	7,145,279
Operations/Maintenance/Custodial	27,669,387	31,473,577	33,439,528	35,355,015	34,751,679
Pupil Transportation	7,655,731	10,868,268	12,703,448	15,084,751	14,871,010
Central Services	16,210,807	17,436,552	23,449,519	23,999,071	24,702,932
Other Uses	36,086,110	19,617,735	9,223,028	6,687,644	378,453
Charter Schools	32,736,642	34,937,255	38,501,369	42,198,984	42,828,838
Total Other Expenditures	**126,842,230**	**121,808,578**	**125,876,237**	**134,151,121**	**129,328,966**
Total Expenditures	**358,223,054**	**369,952,460**	**411,619,430**	**450,272,198**	**475,794,338**
Revenues Less Expenditures	**13,112,098**	**5,611,914**	**6,361,777**	**(15,668,960)**	**(372,625)**
Transfers in (out)	(148,541)	(316,724)	(282,175)	-	-
Net Change in Fund Balance	**12,963,557**	**5,295,190**	**6,079,602**	**(15,668,960)**	**(372,625)**
Fund Balance, Beginning	141,633,897	154,597,454	159,892,644	159,484,987	165,972,246
Fund Balance, Ending	**154,597,454**	**159,892,644**	**165,972,246**	**143,816,027**	**165,599,621**
Nonspendable - deposits, prepaids	1,818,922	2,214,462	1,707,753	2,214,462	1,707,753
Restricted for TABOR	11,729,475	12,307,424	13,873,426	13,763,000	14,763,000
Restricted for Federal Contract	2,864,899	2,637,213	2,622,832	692,313	1,975,000
Committed for Contingencies	7,819,650	8,204,949	9,248,950	9,176,000	9,842,000
Committed for BOE Allocations	15,458,380	12,649,077	14,575,405	14,600,000	17,580,000
Assigned for Subsequent Year Expenditures	29,231,962	34,458,152	24,278,570	20,000,000	15,000,000
Assigned for Mill Levy Override	52,406,499	53,169,720	56,632,765	57,180,610	61,383,228
Unassigned Fund Balance	33,267,667	34,251,647	43,032,545	26,189,642	43,348,640
Fund Balance, Ending	**$ 154,597,454**	**$ 159,892,644**	**$ 165,972,246**	**$ 143,816,027**	**$ 165,599,621**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
GENERAL FUND
SUMMARY OF REVENUES BY SOURCE AND EXPENDITURES BY ACTIVITY
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED FROM PREVIOUS PAGE)

	Projected Actual 6/30/24	Adopted Budget 6/30/25	Projected 6/30/26	Projected 6/30/27	Projected 6/30/28
Revenues					
Local Revenues	$ 282,290,234	$ 292,434,252	$ 302,959,895	$ 306,720,895	$ 319,353,895
State Revenues	184,899,792	188,959,250	195,357,023	203,819,289	208,436,116
Federal Revenues	6,907,828	4,839,131	4,937,131	5,026,969	5,113,616
Revenue Allocations					
Capital Reserve Fund	(12,124,936)	(10,199,757)	(9,310,426)	(9,489,228)	(9,684,423)
Risk Management Fund	(4,500,000)	(4,600,000)	(5,200,000)	(5,400,000)	(5,600,000)
Colorado Preschool Program Fund	-	-	-	-	-
Total Revenues	**457,472,918**	**471,432,876**	**488,743,623**	**500,677,925**	**517,619,204**
Other Sources	22,851,573	2,800,000	-	-	3,000,000
Total Revenues and Other Sources	**480,324,491**	**474,232,876**	**488,743,623**	**500,677,925**	**520,619,204**
Expenditures					
Instruction					
Direct Instruction					
Preschool	7,037,192	7,514,387	7,612,599	7,742,975	7,892,415
Elementary School	73,103,604	79,604,603	80,645,013	82,026,183	83,609,304
Middle School	34,448,381	37,367,476	37,855,860	38,504,197	39,247,336
High School	51,669,467	56,770,713	57,512,691	58,497,683	59,626,700
Other Regular Education	59,311,845	37,089,099	37,573,844	38,217,353	38,954,957
Special Education	34,502,338	40,112,185	40,636,441	41,332,403	42,130,127
Subtotal-Direct Instruction	**260,072,827**	**258,458,463**	**261,836,448**	**266,320,794**	**271,460,839**
Indirect Instruction					
Pupil Support Services	29,689,173	34,416,776	34,866,594	35,463,739	36,148,195
Instructional Staff Services	17,226,960	18,863,945	19,110,492	19,437,787	19,812,940
School Administration	31,687,983	34,162,722	34,609,219	35,201,957	35,881,361
Subtotal-Indirect Instruction	**78,604,116**	**87,443,443**	**88,586,305**	**90,103,483**	**91,842,496**
Total Instruction	**338,676,943**	**345,901,906**	**350,422,753**	**356,424,277**	**363,303,335**
Other Expenditures					
General Administration	4,094,872	4,586,464	4,646,408	4,725,984	4,817,197
Fiscal Services	6,287,432	7,493,995	7,591,941	7,721,963	7,871,000
Operations/Maintenance/Custodial	38,147,580	36,996,642	37,480,178	38,122,085	38,857,847
Pupil Transportation	14,704,075	17,012,370	17,234,716	17,529,889	17,868,217
Central Services	23,205,983	29,493,027	29,878,492	30,390,208	30,976,745
Other Uses	580,442	8,071,500	8,176,992	8,317,037	8,477,555
Charter Schools	42,828,838	45,160,811	46,610,390	47,975,344	51,030,271
Total Other Expenditures	**129,849,222**	**148,814,809**	**151,619,117**	**154,782,510**	**159,898,832**
Total Expenditures	**468,526,165**	**494,716,715**	**502,041,870**	**511,206,787**	**523,202,167**
Revenues Less Expenditures	**11,798,326**	**(20,483,839)**	**(13,298,247)**	**(10,528,862)**	**(2,582,963)**
Transfers in (out)	(675,000)	(200,000)	-	-	-
Net Change in Fund Balance	**11,123,326**	**(20,683,839)**	**(13,298,247)**	**(10,528,862)**	**(2,582,963)**
Fund Balance, Beginning	165,972,246	177,095,572	156,411,733	143,113,486	132,584,624
Fund Balance, Ending	**177,095,572**	**156,411,733**	**143,113,486**	**132,584,624**	**130,001,661**
Nonspendable - deposits, prepaids	1,707,753	1,707,753	1,708,000	1,708,000	1,708,000
Restricted for TABOR	14,299,000	15,443,000	15,286,000	15,526,000	15,828,000
Restricted for Federal Contract	2,841,352	2,276,780	500,000	500,000	500,000
Committed for Contingencies	9,532,000	10,296,000	9,109,000	9,265,000	9,444,000
Committed for BOE Allocations	15,754,757	15,844,000	15,465,000	15,844,000	16,239,000
Assigned for Subsequent Year Expenditures	27,211,033	23,083,247	13,028,860	5,082,968	5,000,000
Assigned for Mill Levy Override	61,671,597	54,169,429	48,359,689	43,630,687	39,700,445
Unassigned Fund Balance	44,078,080	33,591,524	39,656,937	41,027,969	41,582,216
Fund Balance, Ending	**$ 177,095,572**	**$ 156,411,733**	**$ 143,113,486**	**$ 132,584,624**	**$ 130,001,661**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

GENERAL FUND

SUMMARY OF REVENUES BY SOURCE AND EXPENDITURES BY OBJECT

FISCAL YEARS ENDING 2021 - 2028

(CONTINUED ON NEXT PAGE)

	Actual 6/30/21	Actual 6/30/22	Actual 6/30/23	Adopted Budget 6/30/24	Amended Budget 6/30/24
Revenues					
Local Revenues					
Property Taxes	$ 104,176,013	$ 107,196,566	$ 134,677,952	$ 150,454,664	$ 166,323,376
Specific Ownership Taxes	10,022,994	12,504,664	13,740,169	12,667,282	13,366,512
Mill Levy Override	55,800,190	55,650,534	67,201,855	71,454,080	80,733,645
Investment Income	159,390	320,182	5,422,972	3,500,000	9,000,000
Charges for Services	2,692,309	4,134,187	5,130,787	1,440,000	2,621,098
Other Local Sources	11,802,761	10,493,987	12,828,649	7,867,891	10,945,382
Total Local Revenues	**184,653,657**	**190,300,120**	**239,002,384**	**247,383,917**	**282,990,013**
State Revenues					
State Equalization	135,022,653	162,873,663	154,374,136	166,632,292	151,693,336
Special Education	8,104,333	8,602,888	11,402,953	12,268,437	12,762,912
Career and Technical Education	808,871	875,534	1,358,352	1,250,000	800,000
Transportation	2,181,463	2,094,139	2,264,319	2,177,233	2,508,463
Gifted and Talented	314,317	318,020	318,240	318,240	340,864
English Language Proficiency Act	1,662,775	813,348	864,659	864,659	1,055,779
Preschool Revenue	-	-	-	5,200,000	5,655,989
BEST Grant	222,778	913,049	696,959	-	-
State On-Behalf Payment to PERA	-	4,737,371	13,159,381	4,700,000	6,000,000
Other State Revenues	1,417,959	4,469,952	2,583,442	2,591,734	2,768,465
Total State Revenues	**149,735,149**	**185,697,964**	**187,022,441**	**196,002,595**	**183,585,808**
Federal Revenues					
Other Federal Revenues	281,754	502,217	1,422,942	401,500	403,500
Build America Bond Rebates	1,435,631	1,435,631	1,435,631	1,435,631	1,435,631
Medicaid	2,015,786	2,303,553	2,769,362	2,000,000	2,500,000
Federal COVID Relief	32,260,140	15,397,324	4,771,400	1,000,000	1,331,697
Total Federal Revenues	**35,993,311**	**19,638,725**	**10,399,335**	**4,837,131**	**5,670,828**
Revenue Allocations					
Capital Reserve Fund	(7,091,399)	(13,426,042)	(15,575,250)	(8,970,525)	(12,124,936)
Risk Management Fund	(4,439,370)	(4,745,743)	(4,176,932)	(4,649,880)	(4,500,000)
Colorado Preschool Program Fund	(1,502,222)	(1,900,650)	(2,331,173)	-	-
Total Revenue Allocations	**(13,032,991)**	**(20,072,435)**	**(22,083,355)**	**(13,620,405)**	**(16,624,936)**
Total Revenues	**357,349,126**	**375,564,374**	**414,340,805**	**434,603,238**	**455,621,713**
Other Sources					
Other Sources	13,986,026	-	3,640,402	-	19,800,000
Total Revenues and Other Sources	**371,335,152**	**375,564,374**	**417,981,207**	**434,603,238**	**475,421,713**
Expenditures					
Salaries	193,524,470	207,004,975	225,692,828	258,653,046	258,873,005
Benefits	66,408,240	73,713,012	87,355,167	88,866,759	90,496,149
Purchased Services	17,989,791	19,614,762	19,638,641	17,545,710	19,210,650
Supplies and Materials	23,192,006	22,650,772	24,730,263	33,324,326	34,422,740
Capital Outlay	15,292,113	3,255,219	6,011,743	2,225,580	22,674,980
Other	9,079,792	8,776,465	9,689,419	7,457,793	7,287,976
Charter Schools	32,736,642	34,937,255	38,501,369	42,198,984	42,828,838
Total Expenditures	**358,223,054**	**369,952,460**	**411,619,430**	**450,272,198**	**475,794,338**
Revenues Less Expenditures	**13,112,098**	**5,611,914**	**6,361,777**	**(15,668,960)**	**(372,625)**
Transfers in (out)	(148,541)	(316,724)	(282,175)	-	-
Net Change in Fund Balance	**12,963,557**	**5,295,190**	**6,079,602**	**(15,668,960)**	**(372,625)**
Fund Balance, Beginning	141,633,897	154,597,454	159,892,644	159,484,987	165,972,246
Fund Balance, Ending	**154,597,454**	**159,892,644**	**165,972,246**	**143,816,027**	**165,599,621**
Nonspendable - deposits, prepaids	1,818,922	2,214,462	1,707,753	2,214,462	1,707,753
Restricted for TABOR	11,729,475	12,307,424	13,873,426	13,763,000	14,763,000
Restricted for Federal Contract	2,864,899	2,637,213	2,622,832	692,313	1,975,000
Committed for Contingencies	7,819,650	8,204,949	9,248,950	9,176,000	9,842,000
Committed for BOE Allocations	15,458,380	12,649,077	14,575,405	14,600,000	17,580,000
Assigned for Subsequent Year Expenditures	29,231,962	34,458,152	24,278,570	20,000,000	15,000,000
Assigned for Mill Levy Override	52,406,499	53,169,720	56,632,765	57,180,610	61,383,228
Unassigned	33,267,667	34,251,647	43,032,545	26,189,642	43,348,640
Fund Balance, Ending	**$ 154,597,454**	**$ 159,892,644**	**$ 165,972,246**	**$ 143,816,027**	**$ 165,599,621**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED FROM PREVIOUS PAGE)

	Projected Actual 6/30/24	Adopted Budget 6/30/25	Projected 6/30/26	Projected 6/30/27	Projected 6/30/28
Revenues					
Local Revenues					
Property Taxes	$ 165,335,148	$ 182,558,711	$ 191,763,000	$ 193,136,000	$ 201,810,000
Specific Ownership Taxes	14,600,000	14,300,000	14,872,000	15,467,000	16,086,000
Mill Levy Override	80,733,645	74,072,498	77,794,000	80,058,000	83,869,000
Investment Income	7,800,000	6,000,000	5,500,000	5,000,000	4,500,000
Charges for Services	2,621,098	2,831,148	2,859,000	2,888,000	2,917,000
Other Local Sources	11,200,342	12,671,895	10,171,895	10,171,895	10,171,895
Total Local Revenues	**282,290,233**	**292,434,252**	**302,959,895**	**306,720,895**	**319,353,895**
State Revenues					
State Equalization	151,585,224	156,426,567	162,043,000	169,789,000	173,715,000
Special Education	12,762,912	12,762,912	13,209,614	13,619,112	14,014,066
Career and Technical Education	1,269,611	1,269,611	1,269,611	1,269,611	1,269,611
Transportation	2,508,463	2,508,463	2,596,259	2,676,743	2,754,369
Gifted and Talented	340,864	340,864	352,794	363,731	374,279
English Language Proficiency Act	1,055,779	1,055,779	1,092,731	1,126,606	1,159,278
Preschool Revenue	5,938,441	5,655,989	5,853,949	6,035,421	6,210,448
BEST Grant	-	-	-	-	-
State On-Behalf Payment to PERA	6,000,000	6,500,000	6,500,000	6,500,000	6,500,000
Other State Revenues	3,438,499	2,439,065	2,439,065	2,439,065	2,439,065
Total State Revenues	**184,899,793**	**188,959,250**	**195,357,023**	**203,819,289**	**208,436,116**
Federal Revenues					
Other Federal Revenues	840,500	603,500	603,500	603,500	603,500
Build America Bond Rebates	1,435,631	1,435,631	1,435,631	1,435,631	1,435,631
Medicaid	3,300,000	2,800,000	2,898,000	2,987,838	3,074,485
Federal COVID Relief	1,331,697	-	-	-	-
Total Federal Revenues	**6,907,828**	**4,839,131**	**4,937,131**	**5,026,969**	**5,113,616**
Revenue Allocations					
Capital Reserve Fund	(12,124,936)	(10,199,757)	(9,310,426)	(9,489,228)	(9,684,423)
Risk Management Fund	(4,500,000)	(4,600,000)	(5,200,000)	(5,400,000)	(5,600,000)
Colorado Preschool Program Fund	-	-	-	-	-
Total Revenue Allocations	**(16,624,936)**	**(14,799,757)**	**(14,510,426)**	**(14,889,228)**	**(15,284,423)**
Total Revenues	**457,472,918**	**471,432,876**	**488,743,623**	**500,677,925**	**517,619,204**
Other Sources					
Other Sources	22,851,573	2,800,000	-	-	3,000,000
Total Revenues and Other Sources	**480,324,491**	**474,232,876**	**488,743,623**	**500,677,925**	**520,619,204**
Expenditures					
Salaries	253,549,607	283,343,140	287,046,359	291,962,471	297,597,402
Benefits	88,914,462	98,295,834	99,580,532	101,286,003	103,240,843
Purchased Services	20,601,468	19,433,066	19,687,051	20,024,222	20,410,693
Supplies and Materials	31,273,051	33,053,438	33,485,439	34,058,925	34,716,268
Capital Outlay	24,496,958	6,788,972	6,877,702	6,995,494	7,130,508
Other	6,861,781	8,641,454	8,754,397	8,904,328	9,076,182
Charter Schools	42,828,838	45,160,811	46,610,390	47,975,344	51,030,271
Total Expenditures	**468,526,165**	**494,716,715**	**502,041,870**	**511,206,787**	**523,202,167**
Revenues Less Expenditures	**11,798,326**	**(20,483,839)**	**(13,298,247)**	**(10,528,862)**	**(2,582,963)**
Transfers in (out)	(675,000)	(200,000)	-	-	-
Net Change in Fund Balance	**11,123,326**	**(20,683,839)**	**(13,298,247)**	**(10,528,862)**	**(2,582,963)**
Fund Balance, Beginning	165,972,246	177,095,572	156,411,733	143,113,486	132,584,624
Fund Balance, Ending	**177,095,572**	**156,411,733**	**143,113,486**	**132,584,624**	**130,001,661**
Nonspendable - deposits, prepaids	1,707,753	1,707,753	1,708,000	1,708,000	1,708,000
Restricted for TABOR	14,299,000	15,443,000	15,286,000	15,526,000	15,828,000
Restricted for Federal Contract	2,841,352	2,276,780	500,000	500,000	500,000
Committed for Contingencies	9,532,000	10,296,000	9,109,000	9,265,000	9,444,000
Committed for BOE Allocations	15,754,757	15,844,000	15,465,000	15,844,000	16,239,000
Assigned for Subsequent Year Expenditures	27,211,033	23,083,247	13,028,860	5,082,968	5,000,000
Assigned for Mill Levy Override	61,671,597	54,169,429	48,359,689	43,630,687	39,700,445
Unassigned	44,078,080	33,591,524	39,656,937	41,027,969	41,582,216
Fund Balance, Ending	**$ 177,095,572**	**$ 156,411,733**	**$ 143,113,486**	**$ 132,584,624**	**$ 130,001,661**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
SCHEDULE OF GENERAL FUND REVENUES
FROM LOCAL, STATE, AND FEDERAL SOURCES
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED ON NEXT PAGE)

	Actual 6/30/21	Actual 6/30/22	Actual 6/30/23	Adopted Budget 6/30/24	Amended Budget 6/30/24
Local Revenues					
Taxes					
Property Taxes	$ 104,176,013	$ 107,196,566	$ 134,677,952	$ 150,454,664	$ 166,323,376
Specific Ownership Taxes	10,022,994	12,504,664	13,740,169	12,667,282	13,366,512
Mill Levy Override	55,800,190	55,650,534	67,201,855	71,454,080	80,733,645
Total Taxes	**169,999,197**	**175,351,764**	**215,619,976**	**234,576,026**	**260,423,533**
Other Local					
Investment Income	159,390	320,182	5,422,972	3,500,000	9,000,000
Charges for Services	2,692,309	4,134,187	5,130,787	1,440,000	2,621,098
Rental of Facilities	198,325	214,147	225,060	150,000	250,000
Indirect Cost Revenues	3,283,985	3,099,786	1,649,274	950,000	950,000
Services to Charter Schools	1,417,699	1,421,799	2,212,587	1,461,000	1,740,000
Other Local Revenues	6,902,752	5,758,255	8,741,728	5,306,891	8,005,382
Total Other Local	**14,654,460**	**14,948,356**	**23,382,408**	**12,807,891**	**22,566,480**
Total Local Revenues	**184,653,657**	**190,300,120**	**239,002,384**	**247,383,917**	**282,990,013**
Percent Change		3.06 %	25.59 %	3.51 %	18.40 %
State Revenues					
State Equalization	135,022,653	162,873,663	154,374,136	166,632,292	151,693,336
Special Education	8,104,333	8,602,888	11,402,953	12,268,437	12,762,912
Career and Technical Education	808,871	875,534	1,358,352	1,250,000	800,000
Transportation	2,181,463	2,094,139	2,264,319	2,177,233	2,508,463
Gifted and Talented	314,317	318,020	318,240	318,240	340,864
English Language Proficiency Act	1,662,775	813,348	864,659	864,659	1,055,779
Preschool Revenue	-	-	-	5,200,000	5,655,989
BEST Grant	222,778	913,049	696,959	-	-
State On-Behalf Payment to PERA	-	4,737,371	13,159,381	4,700,000	6,000,000
Other State Revenues	1,417,959	4,469,952	2,583,442	2,591,734	2,768,465
Total State Revenues	**149,735,149**	**185,697,964**	**187,022,441**	**196,002,595**	**183,585,808**
Percent Change		24.02 %	0.71 %	4.80 %	(1.84)%
Federal Revenues					
Other Federal Revenues	281,754	502,217	1,422,942	401,500	403,500
Build America Bond Rebates	1,435,631	1,435,631	1,435,631	1,435,631	1,435,631
Medicaid	2,015,786	2,303,553	2,769,362	2,000,000	2,500,000
Federal COVID Relief	32,260,140	15,397,324	4,771,400	1,000,000	1,331,697
Total Federal Revenues	**35,993,311**	**19,638,725**	**10,399,335**	**4,837,131**	**5,670,828**
Percent Change		(45.44)%	(47.05)%	(53.49)%	(45.47)%
Total Revenues Before Allocations	**370,382,117**	**395,636,809**	**436,424,160**	**448,223,643**	**472,246,649**
Percent Change		6.82 %	10.31 %	2.70 %	8.21 %
Revenue Allocations					
Capital Reserve Fund	(7,091,399)	(13,426,042)	(15,575,250)	(8,970,525)	(12,124,936)
Risk Management Fund	(4,439,370)	(4,745,743)	(4,176,932)	(4,649,880)	(4,500,000)
Colorado Preschool Program Fund	(1,502,222)	(1,900,650)	(2,331,173)	-	-
Total Revenue Allocations	**(13,032,991)**	**(20,072,435)**	**(22,083,355)**	**(13,620,405)**	**(16,624,936)**
Total General Fund Revenues	**357,349,126**	**375,564,374**	**414,340,805**	**434,603,238**	**455,621,713**
Percent Change		5.10 %	10.32 %	4.89 %	9.96 %
Other Sources	13,986,026	-	3,640,402	-	19,800,000
Total General Fund Revenues and Other Sources	**371,335,152**	**375,564,374**	**417,981,207**	**434,603,238**	**475,421,713**
Percent Change		1.14 %	11.29 %	3.98 %	13.74 %

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
SCHEDULE OF GENERAL FUND REVENUES
FROM LOCAL, STATE, AND FEDERAL SOURCES
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED FROM PREVIOUS PAGE)

	Projected Actual 6/30/24	Adopted Budget 6/30/25	Projected 6/30/26	Projected 6/30/27	Projected 6/30/28
Local Revenues					
Taxes					
Property Taxes	$ 165,335,148	$ 182,558,711	$ 191,763,000	$ 193,136,000	$ 201,810,000
Specific Ownership Taxes	14,600,000	14,300,000	14,872,000	15,467,000	16,086,000
Mill Levy Override	80,733,645	74,072,498	77,794,000	80,058,000	83,869,000
Total Taxes	**260,668,793**	**270,931,209**	**284,429,000**	**288,661,000**	**301,765,000**
Other Local					
Investment Income	7,800,000	6,000,000	5,500,000	5,000,000	4,500,000
Charges for Services	2,621,098	2,831,148	2,859,000	2,888,000	2,917,000
Rental of Facilities	250,000	230,000	230,000	230,000	230,000
Indirect Cost Revenues	950,000	950,000	950,000	950,000	950,000
Services to Charter Schools	1,740,000	1,740,000	1,740,000	1,740,000	1,740,000
Other Local Revenues	8,260,342	9,751,895	7,251,895	7,251,895	7,251,895
Total Other Local	**21,621,440**	**21,503,043**	**18,530,895**	**18,059,895**	**17,588,895**
Total Local Revenues	**282,290,233**	**292,434,252**	**302,959,895**	**306,720,895**	**319,353,895**
Percent Change	18.11 %	3.59 %	7.32 %	1.24 %	4.12 %
State Revenues					
State Equalization	151,585,224	156,426,567	162,043,000	169,789,000	173,715,000
Special Education	12,762,912	12,762,912	13,209,614	13,619,112	14,014,066
Career and Technical Education	1,269,611	1,269,611	1,269,611	1,269,611	1,269,611
Transportation	2,508,463	2,508,463	2,596,259	2,676,743	2,754,369
Gifted and Talented	340,864	340,864	352,794	363,731	374,279
English Language Proficiency Act	1,055,779	1,055,779	1,092,731	1,126,606	1,159,278
Preschool Revenue	5,938,441	5,655,989	5,853,949	6,035,421	6,210,448
BEST Grant	-	-	-	-	-
State On-Behalf Payment to PERA	6,000,000	6,500,000	6,500,000	6,500,000	6,500,000
Other State Revenues	3,438,499	2,439,065	2,439,065	2,439,065	2,439,065
Total State Revenues	**184,899,793**	**188,959,250**	**195,357,023**	**203,819,289**	**208,436,116**
Percent Change	(1.13)%	2.20 %	3.39 %	4.33 %	2.27 %
Federal Revenues					
Other Federal Revenues	840,500	603,500	603,500	603,500	603,500
Build America Bond Rebates	1,435,631	1,435,631	1,435,631	1,435,631	1,435,631
Medicaid	3,300,000	2,800,000	2,898,000	2,987,838	3,074,485
Federal COVID Relief	1,331,697	-	-	-	-
Total Federal Revenues	**6,907,828**	**4,839,131**	**4,937,131**	**5,026,969**	**5,113,616**
Percent Change	(33.57)%	(29.95)%	(100.00)%	1.82 %	1.72 %
Total Revenues Before Allocations	**474,097,854**	**486,232,633**	**503,254,049**	**515,567,153**	**532,903,627**
Percent Change	8.63 %	2.56 %	3.50 %	2.45 %	3.36 %
Revenue Allocations					
Capital Reserve Fund	(12,124,936)	(10,199,757)	(9,310,426)	(9,489,228)	(9,684,423)
Risk Management Fund	(4,500,000)	(4,600,000)	(5,200,000)	(5,400,000)	(5,600,000)
Colorado Preschool Program Fund	-	-	-	-	-
Total Revenue Allocations	**(16,624,936)**	**(14,799,757)**	**(14,510,426)**	**(14,889,228)**	**(15,284,423)**
Total General Fund Revenues	**457,472,918**	**471,432,876**	**488,743,623**	**500,677,925**	**517,619,204**
Percent Change	10.41 %	3.05 %	3.67 %	2.44 %	3.38 %
Other Sources	22,851,573	2,800,000	-	-	3,000,000
Total General Fund Revenues and Other Sources	**480,324,491**	**474,232,876**	**488,743,623**	**500,677,925**	**520,619,204**
Percent Change	14.92 %	(1.27)%	3.06 %	2.44 %	3.98 %

*FY24 Adopted, Amended and Projected Actual percentages are in comparison to FY23.
FY25 Adopted percentages are in comparison to FY24 Projected Actuals.

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
GENERAL FUND ADOPTED BUDGET
EXPENDITURES BY ACTIVITY AND OBJECT
FISCAL YEAR ENDING JUNE 30, 2025

Activity	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
Direct Instruction								
Regular Instruction								
Preschool	$ 4,893,564	$ 1,788,685	$ 200,000	$ 632,138	$ -	$ -	$ -	$ 7,514,387
Elementary School	59,443,386	18,819,827	-	1,332,890	8,500	-	-	79,604,603
Middle School	27,823,140	8,860,757	-	683,579	-	-	-	37,367,476
High School	39,706,356	12,849,525	328,840	3,825,382	610	-	60,000	56,770,713
Gifted And Talented	697,112	204,674	1,000	37,000	3,000	-	-	942,786
Integrated Education	9,061,831	2,573,620	2,230,500	2,702,639	125,192	-	2,110,392	18,804,174
General Instructional Media	2,637,278	1,111,446	-	117,158	-	-	-	3,865,882
Activities and Athletics	4,169,242	908,320	270,480	44,150	15,000	-	-	5,407,192
Other Regular Instruction	2,734,050	4,915,015	-	420,000	-	-	-	8,069,065
Total Regular Instruction	**151,165,959**	**52,031,869**	**3,030,820**	**9,794,936**	**152,302**	**-**	**2,170,392**	**218,346,278**
Special Education								
General	23,937,832	8,486,205	2,299,975	105,116	378,022	-	-	35,207,150
Hearing and Vision	357,815	113,396	-	-	-	-	-	471,211
Speech Language	3,391,146	1,042,678	-	-	-	-	-	4,433,824
Total Special Education	**27,686,793**	**9,642,279**	**2,299,975**	**105,116**	**378,022**	**-**	**-**	**40,112,185**
Total Direct Instruction	**178,852,752**	**61,674,148**	**5,330,795**	**9,900,052**	**530,324**	**-**	**2,170,392**	**258,458,463**
Indirect Instruction								
Pupil Support Services								
Student Support Services	1,797,482	530,871	-	26,298	11,000	-	-	2,365,651
Attendance and Social Work Services	6,296,358	2,354,809	1,766,000	250	20,000	-	-	10,437,417
Guidance Services	8,541,588	2,796,667	12,381	105,685	14,000	-	-	11,470,321
Health Services	4,470,064	1,670,499	4,900	63,350	4,000	-	-	6,212,813
Psychological Services	2,617,834	847,843	-	-	-	-	-	3,465,677
Audiology Services	112,025	32,419	-	-	-	-	-	144,444
Other Services	184,110	64,343	-	72,000	-	-	-	320,453
Total Pupil Support Services	**24,019,461**	**8,297,451**	**1,783,281**	**267,583**	**49,000**	**-**	**-**	**34,416,776**
Instructional Staff Support								
Curriculum Development	6,792,275	2,019,623	225,600	1,110,110	26,227	-	-	10,173,835
Instructional Staff Training	256,190	46,429	373,129	76,398	5,384	-	-	757,530
Other Instructional Staff Services	4,581,318	1,379,669	35,900	180,400	293,300	-	-	6,470,587
Educational Media	970,934	299,880	7,000	181,379	2,800	-	-	1,461,993
Total Instructional Staff Support	**12,600,717**	**3,745,601**	**641,629**	**1,548,287**	**327,711**	**-**	**-**	**18,863,945**
School Administration								
Office of the Principal	24,489,173	7,930,143	53,350	1,653,316	36,740	-	-	34,162,722
Total Indirect Instruction	**61,109,351**	**19,973,195**	**2,478,260**	**3,469,186**	**413,451**	**-**	**-**	**87,443,443**
Support Services								
General Administration								
Board of Education & Executive Administration	1,792,627	1,114,777	1,319,800	276,100	83,160	-	-	4,586,464
Total General Administration	**1,792,627**	**1,114,777**	**1,319,800**	**276,100**	**83,160**	**-**	**-**	**4,586,464**
Fiscal Services								
Fiscal Services	3,080,920	946,288	1,141,800	40,400	519,500	-	-	5,728,908
Printing/Purchasing/Warehouse	1,248,826	435,111	22,495	49,540	9,115	-	-	1,765,087
Total Fiscal Services	**4,329,746**	**1,381,399**	**1,164,295**	**89,940**	**528,615**	**-**	**-**	**7,493,995**
Operations and Maintenance								
Administration	334,145	97,439	3,100	121,000	4,360	-	-	560,044
Utilities	-	-	4,031,281	6,546,115	-	-	-	10,577,396
Care and Upkeep of Buildings	11,296,106	4,465,263	1,360,858	1,371,800	20,320	-	1,050,000	19,564,347
Care and Upkeep of Grounds	1,798,231	622,691	932,750	524,085	12,180	-	115,000	4,004,937
Other Operations and Maintenance	80,000	21,200	65,770	418,000	500	-	-	585,470
Security Services	961,580	311,388	200,000	125,000	6,480	-	100,000	1,704,448
Total Operations and Maintenance	**14,470,062**	**5,517,981**	**6,593,759**	**9,106,000**	**43,840**	**-**	**1,265,000**	**36,996,642**

(Continued on next page)

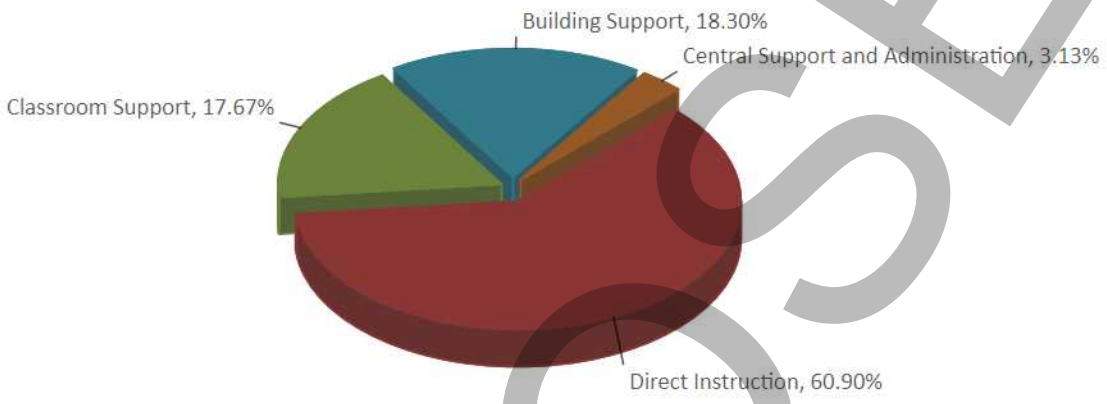
PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
GENERAL FUND ADOPTED BUDGET
EXPENDITURES BY ACTIVITY AND OBJECT
FISCAL YEAR ENDING JUNE 30, 2025
(CONTINUED FROM PREVIOUS PAGE)

Activity	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
Transportation								
Administration	525,903	161,190	5,500	30,000	500	-	-	723,093
Vehicle Operations	7,470,539	2,696,669	530,500	1,310,000	-	-	-	12,007,708
Vehicle Services and Maintenance	1,593,315	525,077	95,400	700,000	7,000	-	-	2,920,792
Other Transportation Expenses	1,044,643	245,034	31,100	40,000	-	-	-	1,360,777
Total Transportation	**10,634,400**	**3,627,970**	**662,500**	**2,080,000**	**7,500**	**-**	**-**	**17,012,370**
Central Services								
Assessment and Evaluation	1,074,199	327,015	195,300	67,824	5,500	-	-	1,669,838
Unemployment Insurance	-	-	300,000	-	-	-	-	300,000
Planning Services	349,863	115,281	8,058	8,000	1,500	-	-	482,702
Communication Services	1,097,569	313,252	284,730	40,500	12,500	-	-	1,748,551
Human Resources	2,544,430	770,408	299,000	141,200	9,000	-	-	3,764,038
Technology Services	6,694,216	2,130,766	603,500	7,861,136	500	-	2,586,000	19,876,118
Other Support Services	286,065	1,320,146	45,569	-	-	-	-	1,651,780
Total Central Services	**12,046,342**	**4,976,868**	**1,736,157**	**8,118,660**	**29,000**	**-**	**2,586,000**	**29,493,027**
Total Support Services	**104,382,528**	**36,592,190**	**13,954,771**	**23,139,886**	**1,105,566**	**-**	**3,851,000**	**183,025,941**
Other								
Community Services	107,860	29,496	147,500	13,500	10,500	-	5,000	313,856
Facilities Acquisition and Construction	-	-	-	-	-	-	762,580	762,580
Debt Service	-	-	-	-	6,995,064	-	-	6,995,064
Total Other	**107,860**	**29,496**	**147,500**	**13,500**	**7,005,564**	**-**	**767,580**	**8,071,500**
Charter Schools								
Aspen Ridge Academy	-	-	-	-	-	7,874,877	-	7,874,877
Carbon Valley Academy	-	-	-	-	-	3,608,954	-	3,608,954
Firestone Charter Academy	-	-	-	-	-	8,608,786	-	8,608,786
Flagstaff Academy	-	-	-	-	-	10,007,511	-	10,007,511
St. Vrain Community Montessori	-	-	-	-	-	3,225,594	-	3,225,594
Twin Peak Charter Academy	-	-	-	-	-	11,835,089	-	11,835,089
Total Charter Schools	**-**	**-**	**-**	**-**	**-**	**45,160,811**	**-**	**45,160,811**
Total General Fund Expenditures	**$ 283,343,140**	**$ 98,295,834**	**$ 19,433,066**	**$ 33,053,438**	**$ 8,641,454**	**$ 45,160,811**	**$ 6,788,972**	**$ 494,716,715**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
GENERAL FUND ADOPTED BUDGET
EXPENDITURE ANALYSIS BY ACTIVITY
FISCAL YEAR ENDING JUNE 30, 2025



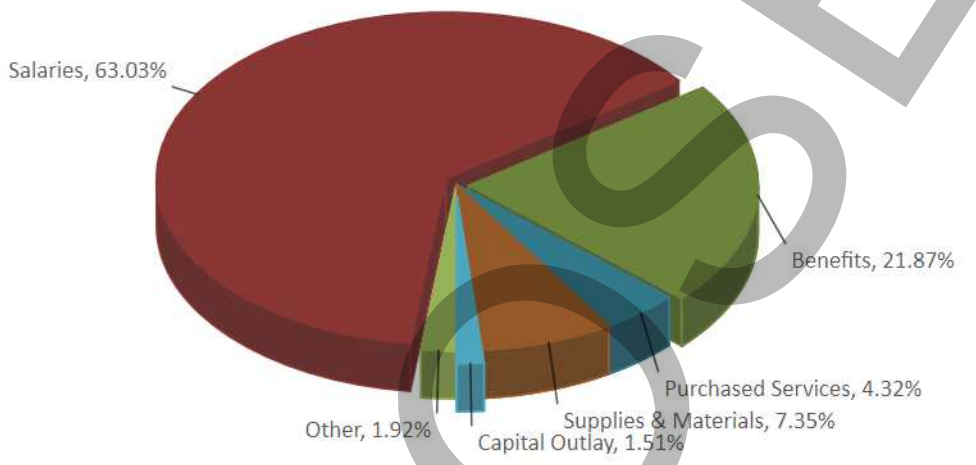
Total Instructional Service 78.57%

Summary of General Fund Expenses by Activity	Adopted Budget June 30, 2025	%
Direct Instruction		
(Inc Guidance, Edu Media & Std Support)	$ 273,756,428	60.90 %
Classroom Support	79,454,398	17.67
Building Support		
Transportation	17,012,370	
Operations/Maintenance/Custodial	37,759,222	
Printing/Purchasing/Warehouse	1,765,087	
Communication Services	1,748,551	
Technology Services	19,876,118	
Assessment/Planning/Other	4,104,320	
Total Building Support	82,265,668	18.30
Central Support and Administration		
Human Resources	3,764,038	
Finance/Payroll/Budgeting	5,728,908	
Superintendent's Office/General Administration	4,586,464	
Total Central Support and Administration	14,079,410	3.13
Sub-Total	449,555,904	100.00 %
Charter Schools	45,160,811	
Total	**$ 494,716,715**	

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

GENERAL FUND ADOPTED BUDGET
EXPENDITURE ANALYSIS BY OBJECT
FISCAL YEAR ENDING JUNE 30, 2025



Total Salaries and Benefits 84.90%

Summary of General Fund Expenses by Object	Adopted Budget June 30, 2025	%
Salaries	$ 283,343,140	63.03 %
Benefits	98,295,834	21.87
Purchased Services	19,433,066	4.32
Supplies & Materials	33,053,438	7.35
Other	8,641,454	1.92
Capital Outlay	6,788,972	1.51
Sub-Total	449,555,904	100.00 %
Charter Schools	45,160,811	
Total	**$ 494,716,715**	

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
GENERAL FUND
INSTRUCTIONAL MATERIALS AND SUPPLIES
FISCAL YEARS ENDING 2023 - 2028
(CONTINUED ON NEXT PAGE)

Description	Actual 6/30/21	Actual 6/30/22	Actual 6/30/23	Adopted Budget 6/30/24	Amended Budget 6/30/24
Program Codes 0010 - 2099					
Repairs and Maintenance	$ 110,639	$ 108,625	$ 115,669	$ 160,500	$ 160,500
Rentals	7,459	4,106	13,249	-	-
Printing, Binding and Duplicating	8,773	8,287	10,992	4,500	4,500
Travel, Registration and Entrance	43,193	158,353	195,879	37,000	37,000
Supplies	7,429,847	4,688,295	5,003,757	9,637,241	9,803,784
Books and Periodicals	680,009	1,919,315	3,258,574	4,327,226	4,330,886
Equipment	5,782,447	5,530,709	4,911,977	5,091,809	5,691,209
Internal Transportation Charges	1,190	91,007	399,698	227,087	265,520
Other Internal Charges	7,883	3,874	8,839	229,250	14,000
Total Expenditures	**$ 14,071,440**	**$ 12,512,571**	**$ 13,918,634**	**$ 19,714,613**	**$ 20,307,399**
Required Allocation					
Funded Pupil Count (Excluding Charters)	27,641.3	27,933.1	28,080.2	27,738.7	27,885.7
Rate per Student	$ 229	$ 254	$ 271	$ 299	$ 299
Current Year Allocation	6,329,858	7,095,007	7,609,734	8,293,871	8,337,824
Carryover from Prior Year	-	-	-	-	-
Total Required Allocation	**$ 6,329,858**	**$ 7,095,007**	**$ 7,609,734**	**$ 8,293,871**	**$ 8,337,824**
Carryover to Subsequent Year	-	-	-	-	-

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
GENERAL FUND
INSTRUCTIONAL MATERIALS AND SUPPLIES
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED FROM PREVIOUS PAGE)

Description	Projected Actual 6/30/24	Adopted Budget 6/30/25	Projected 6/30/26	Projected 6/30/27	Projected 6/30/28
Program Codes 0010 - 2099					
Repairs and Maintenance	$ 171,863	$ 157,000	$ 159,205	$ 161,932	$ 165,057
Rentals	8,913	-	-	-	-
Printing, Binding and Duplicating	20,176	4,500	4,563	4,641	4,731
Travel, Registration and Entrance	160,674	41,200	41,779	42,494	43,314
Supplies	7,331,788	5,568,130	5,646,335	5,743,037	5,853,879
Books and Periodicals	2,605,692	4,331,922	4,392,764	4,467,997	4,554,230
Equipment	7,095,524	7,641,431	7,748,756	7,881,465	8,033,579
Internal Transportation Charges	186,144	142,302	144,301	146,772	149,605
Other Internal Charges	9,019	14,000	14,197	14,440	14,718
Total Expenditures	**$ 17,589,793**	**$ 17,900,485**	**$ 18,151,900**	**$ 18,462,778**	**$ 18,819,113**
Required Allocation					
Funded Pupil Count (Excluding Charters)	27,885.7	27,821.3	27,745.0	27,624.0	27,540.0
Rate per Student	$ 299	$ 319	$ 330	$ 340	$ 350
Current Year Allocation	8,337,824	8,874,995	9,155,850	9,392,160	9,639,000
Carryover from Prior Year	-	-	-	-	-
Total Required Allocation	**$ 8,337,824**	**$ 8,874,995**	**$ 9,155,850**	**$ 9,392,160**	**$ 9,639,000**
Carryover to Subsequent Year	-	-	-	-	-

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
2008 AND 2012 MILL LEVY OVERRIDE SUMMARY
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED ON NEXT PAGE)

Description	Actual 6/30/21	Actual 6/30/22	Actual 6/30/23	Adopted Budget 6/30/24	Amended Budget 6/30/24
Mill Levy Override Revenues	**$ 55,800,190**	**$ 55,650,534**	**$ 67,201,855**	**$ 71,454,080**	**$ 80,733,645**
Mill Levy Override Expenditures					
Advanced Placement Programs	143,000	143,000	143,000	143,000	143,000
Focus School Allocations	2,400,301	2,481,401	2,645,041	2,908,541	3,013,541
Operations and Maintenance	3,096,000	3,236,000	3,446,000	3,796,000	3,796,000
Preschool Programs	848,781	913,889	1,215,580	1,489,580	1,489,580
Reduce Class Sizes	9,350,000	9,790,000	10,450,000	11,550,000	11,550,000
Safety and Security	2,220,000	2,268,000	3,659,550	3,918,450	3,918,450
STEM Programming	2,522,604	2,730,604	3,117,200	3,587,200	4,127,200
Teacher/Staff Compensation	14,672,000	15,022,000	19,385,000	21,840,000	25,200,000
Technology	11,379,750	12,935,978	13,142,078	14,802,578	14,802,578
Charter School Allocations	5,303,135	5,366,441	6,535,361	7,123,111	7,942,833
Total Mill Levy Override Expenditures	**51,935,571**	**54,887,313**	**63,738,810**	**71,158,460**	**75,983,182**
Change in MLO Fund Balance Assignment	**3,864,619**	**763,221**	**3,463,045**	**295,620**	**4,750,463**
Beginning MLO Fund Balance Assignment	**48,541,880**	**52,406,499**	**53,169,720**	**56,884,990**	**56,632,765**
Ending MLO Fund Balance Assignment	**$ 52,406,499**	**$ 53,169,720**	**$ 56,632,765**	**$ 57,180,610**	**$ 61,383,228**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
2008 AND 2012 MILL LEVY OVERRIDE SUMMARY
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED FROM PREVIOUS PAGE)

Description	Projected Actual 6/30/24	Adopted Budget 6/30/25	Projected 6/30/26	Projected 6/30/27	Projected 6/30/28
Mill Levy Override Revenues	**$ 80,733,645**	**$ 74,072,498**	**$ 77,794,000**	**$ 80,058,000**	**$ 83,869,000**
Mill Levy Override Expenditures					
Advanced Placement Programs	143,000	143,000	143,000	143,000	143,000
Focus School Allocations	3,013,541	3,380,933	3,428,133	3,569,733	3,711,333
Operations and Maintenance	3,796,000	4,181,000	4,251,000	4,461,000	4,671,000
Preschool Programs	1,201,211	2,182,780	1,570,180	1,607,380	1,644,580
Reduce Class Sizes	11,550,000	12,760,000	12,980,000	13,640,000	14,300,000
Safety and Security	3,918,450	4,203,240	4,255,020	4,410,360	4,565,700
STEM Programming	4,127,200	4,324,200	4,378,200	4,000,200	4,162,200
Teacher/Staff Compensation	25,200,000	27,840,000	28,320,000	29,760,000	31,200,000
Technology	14,802,578	15,150,428	15,839,128	14,545,228	14,751,328
Charter School Allocations	7,942,833	7,409,085	8,439,079	8,650,101	8,650,101
Total Mill Levy Override Expenditures	**75,694,813**	**81,574,666**	**83,603,740**	**84,787,002**	**87,799,242**
Change in MLO Fund Balance Assignment	**5,038,832**	**(7,502,168)**	**(5,809,740)**	**(4,729,002)**	**(3,930,242)**
Beginning MLO Fund Balance Assignment	**56,632,765**	**61,671,597**	**54,169,429**	**48,359,689**	**43,630,687**
Ending MLO Fund Balance Assignment	**$ 61,671,597**	**$ 54,169,429**	**$ 48,359,689**	**$ 43,630,687**	**$ 39,700,445**

PROPOSED

TOTAL PROGRAM FUNDING

Total Program Funding is the primary funding source for the District's General Fund. The Colorado Department of Education (CDE) 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).

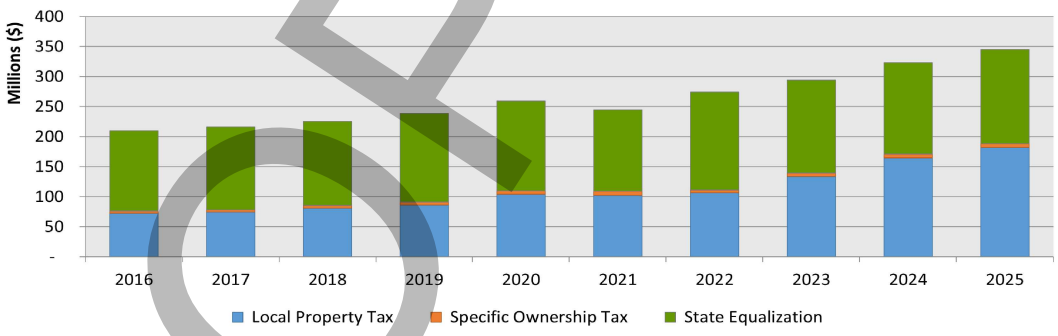
Total Program is funded by three sources: Local Property Tax, Specific Ownership Tax (i.e. vehicle registrations), and the remainder is provided to St. Vrain Valley Schools by the State of Colorado through what is called "State Equalization."

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

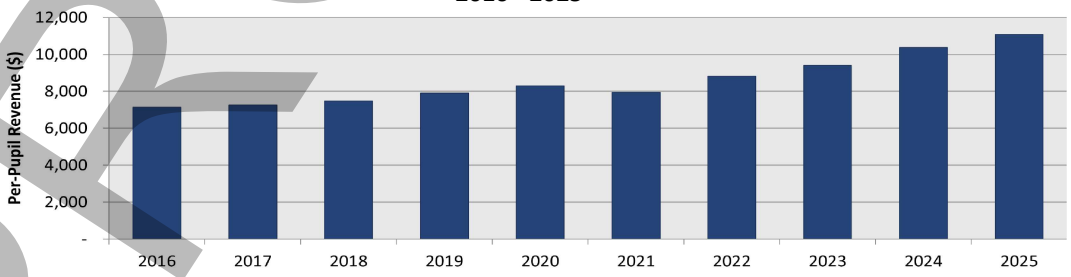
ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
GENERAL FUND
SUMMARY OF TOTAL PROGRAM FUNDING PER CDE*
FISCAL YEARS ENDING 2016 - 2025

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Local Property Tax	$ 72,693,957	$ 74,653,111	$ 80,732,969	$ 85,984,071	$104,386,600	$102,407,932	$106,894,459	$133,836,105	$164,662,971	$181,808,711
Specific Ownership Tax	3,887,950	3,756,272	4,488,357	5,189,596	5,296,836	6,876,301	4,502,931	5,715,807	6,586,512	6,604,118
State Equalization	133,240,934	138,009,845	139,771,356	147,820,482	149,773,717	135,022,653	162,624,245	154,374,973	151,693,336	156,426,567
Total Program Funding	**209,822,841**	**216,419,228**	**224,992,682**	**238,994,149**	**259,457,153**	**244,306,886**	**274,021,635**	**293,926,885**	**322,942,819**	**344,839,396**
Funded Pupil Count	29,373.5	29,821.6	30,032.3	30,188.5	31,300.8	30,736.7	31,069.2	31,269.2	31,107.2	31,095.3
Per Pupil Revenue	**$ 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**	**$ 11,089.76**

ST. VRAIN VALLEY SCHOOLS TOTAL PROGRAM FUNDING
2016 - 2025



ST. VRAIN VALLEY SCHOOLS TOTAL PROGRAM PER-PUPIL REVENUE
2016 - 2025



** 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.*

PROPOSED

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 FY25 is $11,089.76. 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 FY25 is 3,274.0, an increase of 52.0 compared to FY24, resulting in a total budgeted charter school allocation of $45,160,811 as follows:

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
GENERAL FUND ADOPTED BUDGET
SUMMARY OF CHARTER SCHOOL ALLOCATIONS
FISCAL YEAR ENDING JUNE 30, 2025

Charter Schools Allocation	Aspen Ridge Preparatory School	Carbon Valley Academy	Firestone Charter Academy	Flagstaff Academy	St. Vrain Community Montessori School	Twin Peaks Classical Academy	Total
Funded Pupil Count	572.0	258.0	624.0	726.0	234.0	860.0	3,274.0
Total Program Allocation	$ 6,343,342	$ 2,861,158	$ 6,920,010	$ 8,051,165	$ 2,595,004	$ 9,537,193	$ 36,307,872
Mill Levy Override Allocation	1,294,440	583,856	1,412,116	1,642,943	529,544	1,946,186	7,409,085
Read Act Allocation	11,277	20,406	20,406	11,814	7,518	15,036	86,457
Gifted and Talented Allocation	6,270	2,828	6,840	7,958	2,565	9,427	35,888
Additional At-Risk Allocation	624	1,524	1,621	1,732	346	4,074	9,921
Capital Construction Allocation	218,924	106,254	247,793	291,899	90,617	323,173	1,278,660
Transportation Categorical Allocation	-	32,928	-	-	-	-	32,928
Total	**$ 7,874,877**	**$ 3,608,954**	**$ 8,608,786**	**$ 10,007,511**	**$ 3,225,594**	**$ 11,835,089**	**$ 45,160,811**

PROPOSED

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PROPOSED

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 District, liability claims, workers' compensation claims, insurance premiums, safety and security, environmental compliance, and related administrative expenses. Its primary source of revenue is an allocation from the General Fund State Equalization based on Board Policy. Other revenues include investment income and claims reimbursements.

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 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 ending June 30, 2025.

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

RISK MANAGEMENT FUND

FISCAL YEARS ENDING 2021 - 2028

(CONTINUED ON NEXT PAGE)

	Actual 6/30/21	Actual 6/30/22	Actual 6/30/23	Adopted Budget 6/30/24	Amended Budget 6/30/24
Revenues					
Local Revenues					
Investment Income	$ 9,196	$ 14,539	$ 243,085	$ 200,000	$ 400,000
Other Local Sources	9,766	38,846	47,663	25,000	25,000
Total Local Revenues	**18,962**	**53,385**	**290,748**	**225,000**	**425,000**
State Revenues					
State Equalization	4,439,370	4,745,743	4,176,932	4,649,880	4,500,000
Total Revenues	**4,458,332**	**4,799,128**	**4,467,680**	**4,874,880**	**4,925,000**
Expenditures					
Salaries	298,385	326,736	344,795	387,602	446,319
Benefits	88,705	93,937	98,685	105,283	120,837
Purchased Services	2,847,733	3,018,200	3,470,898	4,492,450	4,492,450
Supplies and Materials	58,357	125,032	269,026	249,000	249,000
Claims Paid	559,101	887,677	476,724	1,500,000	1,500,000
Capital Outlay	-	-	14,930	-	-
Other	3,381	6,515	4,689	79,600	79,600
Total Expenditures	**3,855,662**	**4,458,097**	**4,679,747**	**6,813,935**	**6,888,206**
Transfers in (out)	-	(1,363)	(20,925)	-	-
Excess of Revenues Over (Under) Expenditures	**602,670**	**339,668**	**(232,992)**	**(1,939,055)**	**(1,963,206)**
Fund Balance, Beginning	6,769,208	7,371,878	7,711,546	6,893,122	7,478,554
Fund Balance, Ending	**$ 7,371,878**	**$ 7,711,546**	**$ 7,478,554**	**$ 4,954,067**	**$ 5,515,348**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

RISK MANAGMENT FUND

FISCAL YEARS ENDING 2021 - 2028

(CONTINUED FROM PREVIOUS PAGE)

	Projected Actual 6/30/24	Adopted Budget 6/30/25	Projected 6/30/26	Projected 6/30/27	Projected 6/30/28
Revenues					
Local Revenues					
Investment Income	$ 350,000	$ 350,000	$ 350,000	$ 300,000	$ 250,000
Other Local Sources	25,891	25,000	25,000	25,000	25,000
Total Local Revenues	**375,891**	**375,000**	**375,000**	**325,000**	**275,000**
State Revenues					
State Equalization	4,500,000	4,600,000	5,200,000	5,400,000	5,600,000
Total Revenues	**4,875,891**	**4,975,000**	**5,575,000**	**5,725,000**	**5,875,000**
Expenditures					
Salaries	436,094	465,121	481,273	496,080	510,365
Benefits	120,012	128,717	134,323	139,790	145,405
Purchased Services	4,101,350	5,043,850	4,843,850	4,743,850	4,643,850
Supplies and Materials	237,500	254,500	254,500	254,500	254,500
Claims Paid	1,000,000	1,500,000	1,200,000	1,200,000	1,200,000
Capital Outlay	8,097	-	-	-	-
Other	8,000	13,700	13,681	13,667	13,667
Total Expenditures	**5,911,053**	**7,405,888**	**6,927,627**	**6,847,887**	**6,767,787**
Transfers in (out)	-	-	-	-	-
Excess of Revenues Over (Under) Expenditures	**(1,035,162)**	**(2,430,888)**	**(1,352,627)**	**(1,122,887)**	**(892,787)**
Fund Balance, Beginning	7,478,554	6,443,392	4,012,504	2,659,877	1,536,990
Fund Balance, Ending	**$ 6,443,392**	**$ 4,012,504**	**$ 2,659,877**	**$ 1,536,990**	**$ 644,203**

PROPOSED

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 implementation of Universal Preschool in Colorado for the 2023-24 school year, the CPP program will not be utilized beginning in FY25. Any balances remaining in St. Vrain's CPP fund will be spent by the end of FY24.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
COLORADO PRESCHOOL PROGRAM FUND
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED ON NEXT PAGE)

	Actual 6/30/21	Actual 6/30/22	Actual 6/30/23	Adopted Budget 6/30/24	Amended Budget 6/30/24
Revenues					
Local Revenues					
Investment Income	$ 665	$ 863	$ 11,901	$ -	$ -
State Revenues					
State Equalization	1,502,222	1,900,650	2,331,173	-	-
Revenue Allocations					
Capital Reserve Fund	(67,284)	(85,769)	(106,144)	-	-
Total Revenues	**1,435,603**	**1,815,744**	**2,236,930**	**-**	**-**
Expenditures					
Salaries	213,731	225,289	246,720	-	-
Benefits	67,269	72,750	86,748	-	-
Purchased Services	1,101,949	1,228,241	1,560,661	-	-
Supplies and Materials	69,040	132,072	139,109	-	-
Capital Outlay	-	-	-	797,965	-
Other	17,648	25,735	87,562	-	773,813
Total Expenditures	**1,469,637**	**1,684,087**	**2,120,800**	**797,965**	**773,813**
Excess of Revenues Over (Under) Expenditures	**(34,034)**	**131,657**	**116,130**	**(797,965)**	**(773,813)**
Fund Balance, Beginning	560,060	526,026	657,683	797,965	773,813
Fund Balance, Ending	**$ 526,026**	**$ 657,683**	**$ 773,813**	**$ -**	**$ -**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
COLORADO PRESCHOOL PROGRAM FUND
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED FROM PREVIOUS PAGE)

	Projected Actual 6/30/24	Adopted Budget 6/30/25	Projected 6/30/26	Projected 6/30/27	Projected 6/30/28
Revenues					
Local Revenues					
Investment Income	$ 17,400	$ -	$ -	$ -	$ -
State Revenues					
State Equalization	-	-	-	-	-
Revenue Allocations					
Capital Reserve Fund	-	-	-	-	-
Total Revenues	**17,400**	**-**	**-**	**-**	**-**
Expenditures					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	791,213	-	-	-	-
Total Expenditures	**791,213**	**-**	**-**	**-**	**-**
Excess of Revenues Over (Under) Expenditures	**(773,813)**	**-**	**-**	**-**	**-**
Fund Balance, Beginning	773,813	-	-	-	-
Fund Balance, Ending	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

PROPOSED

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PROPOSED

FUND 21 - NUTRITION SERVICES FUND

The Nutrition Services Fund accounts for the meal service program 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 FY24. Under the Healthy School Meals for All (HMSA) program, the State reimburses districts based on the federal free reimbursement rate per meal served, less the amount received from Federal Child Nutrition Programs.

In October 2023, the United Stated Department of Agriculture (USDA) changed the eligibly requirements for the Community Eligibility Provision (CEP) to allow a greater number of schools to qualify; and the Colorado Department of Education (CDE) approved mid-year enrollment into CEP to maximize Federal funding. CEP provides Federal funding for all meals in qualifying schools based on the percentage of students that participating in programs such as Supplemental Nutrition Assistance Program (SNAP) and Temporary Assistance for Needy Families (TANF). The Healthy Meals for All program requires that all qualifying schools and districts enroll in CEP. As of March 1, 2024, 41 schools in the district have been in enrolled in the program, with more anticipated to join in FY25.

Pending state budget allocations, beginning in FY26, additional state funds will support wage increases to frontline food service employees and establish a Local Food Program to promote purchases from local vendors.

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

NUTRITION SERVICES FUND

FISCAL YEARS ENDING 2021 - 2028

(CONTINUED ON NEXT PAGE)

	Actual 6/30/21	Actual 6/30/22	Actual 6/30/23	Adopted Budget 6/30/24	Amended Budget 6/30/24
Revenues					
Local Revenues					
Investment Income	$ 710	$ 869	$ 27,492	$ 13,000	$ 132,000
Charges for Services	95,341	217,514	4,803,292	240,000	230,000
Other Local Sources	71,002	77,528	71,197	55,000	10,000
Total Local Revenues	**167,053**	**295,911**	**4,901,981**	**308,000**	**372,000**
State Revenues					
State Match	84,042	93,673	305,000	8,700,000	8,253,648
Federal Revenues					
Commodities Entitlement	542,143	1,037,830	1,034,566	708,558	708,558
National School Lunch Program	7,921,468	16,404,510	6,779,461	6,900,000	6,801,843
Total Federal Revenues	**8,463,611**	**17,442,340**	**7,814,027**	**7,608,558**	**7,510,401**
Total Revenues	**8,714,706**	**17,831,924**	**13,021,008**	**16,616,558**	**16,136,049**
Expenditures					
Salaries	3,798,110	4,715,734	5,136,401	6,090,300	6,521,867
Benefits	1,632,700	1,816,280	1,966,312	2,450,348	2,387,273
Purchased Services	79,617	123,713	181,256	150,000	285,000
Supplies and Materials	3,398,435	6,568,909	6,068,867	6,508,558	6,759,484
Capital Outlay	29,231	82,701	61,382	520,000	609,922
Other	-	100,000	100,000	100,000	100,000
Total Expenditures	**8,938,093**	**13,407,337**	**13,514,218**	**15,819,206**	**16,663,546**
Transfers in (out)	100,000	-	-	-	-
Net Change in Fund Balance	**(123,387)**	**4,424,587**	**(493,210)**	**797,352**	**(527,497)**
Fund Balance, Beginning	1,446,890	1,323,503	5,748,090	4,284,679	5,254,880
Fund Balance, Ending	**$ 1,323,503**	**$ 5,748,090**	**$ 5,254,880**	**$ 5,082,031**	**$ 4,727,383**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

NUTRITION SERVICES FUND
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED FROM PREVIOUS PAGE)

	Projected Actual 6/30/24	Adopted Budget 6/30/25	Projected 6/30/26	Projected 6/30/27	Projected 6/30/28
Revenues					
Local Revenues					
Investment Income	$ 121,400	$ 120,000	$ 100,000	$ 80,000	$ 80,000
Charges for Services	610,000	1,265,000	1,300,000	1,365,000	1,370,000
Other Local Sources	18,976	55,000	58,600	58,000	60,000
Total Local Revenues	**750,376**	**1,440,000**	**1,458,600**	**1,503,000**	**1,510,000**
State Revenues					
State Match	8,196,772	9,015,000	9,200,000	9,550,000	10,000,000
Federal Revenues					
Commodities Entitlement	901,897	1,035,000	1,040,000	1,045,000	1,050,000
National School Lunch Program	7,217,129	7,350,000	7,600,000	7,900,000	8,200,000
Total Federal Revenues	**8,119,026**	**8,385,000**	**8,640,000**	**8,945,000**	**9,250,000**
Total Revenues	**17,066,174**	**18,840,000**	**19,298,600**	**19,998,000**	**20,760,000**
Expenditures					
Salaries	6,483,892	7,409,500	7,766,000	8,140,000	8,533,000
Benefits	2,378,900	2,872,000	3,012,000	3,159,000	3,314,000
Purchased Services	182,182	233,100	233,100	233,100	233,100
Supplies and Materials	7,551,872	7,770,000	7,905,000	8,103,600	8,350,700
Capital Outlay	692,565	550,000	300,000	300,000	300,000
Other	100,000	100,000	100,000	100,000	100,000
Total Expenditures	**17,389,411**	**18,934,600**	**19,316,100**	**20,035,700**	**20,830,800**
Transfers in (out)	-	-	-	-	-
Net Change in Fund Balance	**(323,237)**	**(94,600)**	**(17,500)**	**(37,700)**	**(70,800)**
Fund Balance, Beginning	5,254,880	4,931,643	4,837,043	4,819,543	4,781,843
Fund Balance, Ending	**$ 4,931,643**	**$ 4,837,043**	**$ 4,819,543**	**$ 4,781,843**	**$ 4,711,043**

PROPOSED

FUND 22 - GOVERNMENTAL DESIGNATED-PURPOSE GRANTS FUND

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

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

Consolidated Grants

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

Title II: Part A: Teachers and Principals Training and Recruiting
This grant helps to ensure high quality teachers will be available for all students. The grant provides for teacher training and recruitment of highly qualified teachers, para-educators, and principals capable of ensuring that all children achieve high standards.

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

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

Federal Grants

IDEA - PL 94-142 - Part B
The purposes of the Individuals with Disabilities Education Act (IDEA) are to ensure that all children with disabilities have available to them free appropriate public education which emphasizes special education and related services designed to meet their unique needs; ensure the rights of children with disabilities are protected; assist local educational agencies to provide education of all children with disabilities; and assess and ensure the effectiveness of efforts to educate children with disabilities.

IDEA - PL 99-457 – Preschool
Provides grants to local education agencies to assist in providing special education and related services to children with disabilities ages three to five.

PROPOSED

Carl Perkins – Career and Technical Education
This grant develops the vocational skills of secondary students by promoting integrated career, academic, and technical instruction.

McKinney - Education for Homeless Children and Youth
This grant ensures that all homeless children and youth have equal access to the same free, appropriate public education available to other children.

State Grants

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

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
GOVERNMENTAL DESIGNATED-PURPOSE GRANTS FUND
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED ON NEXT PAGE)

	Actual 6/30/21	Actual 6/30/22	Actual 6/30/23	Adopted Budget 6/30/24	Amended Budget 6/30/24
Revenues					
Local Revenues					
Other Local Sources	$ 9,850	$ 63,000	$ 86,000	$ 92,000	$ 92,000
State Revenues					
State Grants	1,890,136	2,334,790	3,536,845	2,026,592	2,538,266
Federal Revenues					
Special Education	4,512,025	5,591,628	6,716,867	5,281,481	7,990,606
Other Federal Grants	3,664,280	4,975,396	6,042,244	5,667,762	9,018,634
Total Federal Revenues	**8,176,305**	**10,567,024**	**12,759,111**	**10,949,243**	**17,009,240**
Total Revenues	**10,076,291**	**12,964,814**	**16,381,956**	**13,067,835**	**19,639,506**
Expenditures					
Salaries	6,035,758	7,427,644	7,676,674	8,164,004	9,590,009
Benefits	2,116,217	2,530,629	2,462,757	2,750,876	3,098,286
Purchased Services	487,263	772,192	2,337,576	1,075,876	1,837,368
Supplies and Materials	588,756	800,125	1,087,866	907,333	3,693,974
Capital Outlay	349,732	664,461	1,898,930	-	198,513
Other	498,565	769,763	918,153	169,746	1,221,356
Total Expenditures	**10,076,291**	**12,964,814**	**16,381,956**	**13,067,835**	**19,639,506**
Excess of Revenues Over (Under) Expenditures	-	-	-	-	-
Fund Balance, Beginning	-	-	-	-	-
Fund Balance, Ending	$ -	$ -	$ -	$ -	$ -

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
GOVERNMENTAL DESIGNATED-PURPOSE GRANTS FUND
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED FROM PREVIOUS PAGE)

	Projected Actual 6/30/24	Adopted Budget 6/30/25	Projected 6/30/26	Projected 6/30/27	Projected 6/30/28
Revenues					
Local Revenues					
Other Local Sources	$ 92,000	$ 100,700	$ -	$ -	$ -
State Revenues					
State Grants	2,806,008	2,711,424	1,742,887	1,693,546	1,400,945
Federal Revenues					
Special Education	5,996,416	6,098,182	6,343,387	6,603,881	6,877,409
Other Federal Grants	8,754,483	8,975,555	8,234,852	5,677,941	5,877,275
Total Federal Revenues	**14,750,899**	**15,073,737**	**14,578,239**	**12,281,822**	**12,754,684**
Total Revenues	**17,648,907**	**17,885,861**	**16,321,126**	**13,975,368**	**14,155,629**
Expenditures					
Salaries	9,550,904	10,069,178	9,247,844	8,599,487	8,732,911
Benefits	2,877,070	3,049,933	2,748,047	2,537,106	2,584,715
Purchased Services	2,116,415	2,015,707	1,965,350	655,265	655,265
Supplies and Materials	1,939,867	2,155,625	1,822,024	1,641,999	1,629,965
Capital Outlay	534,118	14,000	14,000	-	-
Other	630,533	581,418	523,861	541,511	552,773
Total Expenditures	**17,648,907**	**17,885,861**	**16,321,126**	**13,975,368**	**14,155,629**
Excess of Revenues Over (Under) Expenditures	**-**	**-**	**-**	**-**	**-**
Fund Balance, Beginning	-	-	-	-	-
Fund Balance, Ending	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

PROPOSED

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
SUMMARY OF REVENUES AND EXPENDITURES BY ACTIVITY
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED ON NEXT PAGE)

	Actual 6/30/21	Actual 6/30/22	Actual 6/30/23	Adopted Budget 6/30/24	Amended Budget 6/30/24
Revenues					
Local Revenues					
Athletic Activities	$ 1,488,510	$ 3,299,451	$ 3,314,366	$ 3,450,000	$ 3,500,000
Pupil Activities	1,495,659	3,469,647	3,948,890	4,000,000	4,100,000
PTO/Gift Activities	452,839	664,419	995,601	800,000	1,000,000
Investment Income	8,228	13,733	189,565	180,000	300,000
Total Local Revenues	**3,445,236**	**7,447,250**	**8,448,422**	**8,430,000**	**8,900,000**
Total Revenues	**3,445,236**	**7,447,250**	**8,448,422**	**8,430,000**	**8,900,000**
Expenditures					
Athletic Activities	1,328,004	3,103,700	3,629,852	3,750,000	3,750,000
Pupil Activities	1,311,827	2,904,149	3,318,164	3,500,000	3,500,000
PTO/Gift Activities	340,372	711,033	880,558	900,000	910,000
Total Expenditures	**2,980,203**	**6,718,882**	**7,828,574**	**8,150,000**	**8,160,000**
Excess of Revenues Over Expenditures	**465,033**	**728,368**	**619,848**	**280,000**	**740,000**
Transfers in (out)	(781,936)	(25,214)	(145,213)	-	-
Net Change in Fund Balance	**(316,903)**	**703,154**	**474,635**	**280,000**	**740,000**
Fund Balance, Beginning	5,580,201	5,263,298	5,966,452	6,440,634	6,441,087
Fund Balance, Ending	**$ 5,263,298**	**$ 5,966,452**	**$ 6,441,087**	**$ 6,720,634**	**$ 7,181,087**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

STUDENT ACTIVITIES SPECIAL REVENUE FUND
SUMMARY OF REVENUES AND EXPENDITURES BY ACTIVITY
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED FROM PREVIOUS PAGE)

	Projected Actual 6/30/24	Adopted Budget 6/30/25	Projected 6/30/26	Projected 6/30/27	Projected 6/30/28
Revenues					
Local Revenues					
Athletic Activities	$ 3,396,000	$ 3,355,000	$ 3,355,000	$ 3,355,000	$ 3,355,000
Pupil Activities	4,187,000	4,068,000	4,062,000	4,058,000	4,058,000
PTO/Gift Activities	1,049,000	1,022,000	1,022,000	1,022,000	1,022,000
Investment Income	260,000	260,000	260,000	240,000	240,000
Total Local Revenues	**8,892,000**	**8,705,000**	**8,699,000**	**8,675,000**	**8,675,000**
Total Revenues	**8,892,000**	**8,705,000**	**8,699,000**	**8,675,000**	**8,675,000**
Expenditures					
Athletic Activities	3,678,100	3,679,000	3,685,000	3,692,000	3,701,000
Pupil Activities	4,202,100	4,100,000	4,200,000	4,300,000	4,400,000
PTO/Gift Activities	1,156,870	1,000,000	1,100,000	1,100,000	1,100,000
Total Expenditures	**9,037,070**	**8,779,000**	**8,985,000**	**9,092,000**	**9,201,000**
Excess of Revenues Over Expenditures	**(145,070)**	**(74,000)**	**(286,000)**	**(417,000)**	**(526,000)**
Transfers in (out)	(72,574)	-	-	-	-
Net Change in Fund Balance	**(217,644)**	**(74,000)**	**(286,000)**	**(417,000)**	**(526,000)**
Fund Balance, Beginning	6,441,087	6,223,443	6,149,443	5,863,443	5,446,443
Fund Balance, Ending	**$ 6,223,443**	**$ 6,149,443**	**$ 5,863,443**	**$ 5,446,443**	**$ 4,920,443**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

STUDENT ACTIVITIES SPECIAL REVENUE FUND
SUMMARY OF REVENUES BY SOURCE AND EXPENDITURES BY OBJECT
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED ON NEXT PAGE)

	Actual 6/30/21	Actual 6/30/22	Actual 6/30/23	Adopted Budget 6/30/24	Amended Budget 6/30/24
Revenues					
Local Revenues					
Pupil Activities	$ 3,437,008	$ 7,433,517	$ 8,258,857	$ 8,250,000	$ 8,600,000
Investment Income	8,228	13,733	189,565	180,000	300,000
Total Local Revenues	**3,445,236**	**7,447,250**	**8,448,422**	**8,430,000**	**8,900,000**
Total Revenues	**3,445,236**	**7,447,250**	**8,448,422**	**8,430,000**	**8,900,000**
Expenditures					
Salaries	166,332	460,591	505,583	622,693	526,000
Benefits	40,364	108,200	121,488	149,231	126,000
Purchased Services	384,257	1,667,892	1,852,872	2,080,850	1,930,000
Supplies and Materials	1,955,565	3,643,372	4,080,949	3,994,673	4,264,000
Capital Outlay	27,157	60,604	91,514	83,370	95,000
Other	406,528	778,223	1,176,168	1,219,183	1,219,000
Total Expenditures	**2,980,203**	**6,718,882**	**7,828,574**	**8,150,000**	**8,160,000**
Excess of Revenues Over Expenditures	**465,033**	**728,368**	**619,848**	**280,000**	**740,000**
Transfers in (out)	(781,936)	(25,214)	(145,213)	-	-
Net Change in Fund Balance	**(316,903)**	**703,154**	**474,635**	**280,000**	**740,000**
Fund Balance, Beginning	5,580,201	5,263,298	5,966,452	6,440,634	6,441,087
Fund Balance, Ending	**$ 5,263,298**	**$ 5,966,452**	**$ 6,441,087**	**$ 6,720,634**	**$ 7,181,087**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

STUDENT ACTIVITIES SPECIAL REVENUE FUND
SUMMARY OF REVENUES BY SOURCE AND EXPENDITURES BY OBJECT
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED FROM PERVIOUS PAGE)

	Projected Actual 6/30/24	Adopted Budget 6/30/25	Projected 6/30/26	Projected 6/30/27	Projected 6/30/28
Revenues					
Local Revenues					
Pupil Activities	$ 8,632,000	$ 8,445,000	$ 8,439,000	$ 8,435,000	$ 8,435,000
Investment Income	260,000	260,000	260,000	240,000	240,000
Total Local Revenues	**8,892,000**	**8,705,000**	**8,699,000**	**8,675,000**	**8,675,000**
Total Revenues	**8,892,000**	**8,705,000**	**8,699,000**	**8,675,000**	**8,675,000**
Expenditures					
Salaries	610,000	579,700	614,700	624,100	633,500
Benefits	143,000	133,800	141,700	144,400	146,100
Purchased Services	2,006,500	2,004,900	2,033,200	2,054,700	2,077,200
Supplies and Materials	4,894,900	4,720,900	4,841,200	4,908,400	4,976,700
Capital Outlay	33,270	67,500	70,300	72,400	74,500
Other	1,349,400	1,272,200	1,283,900	1,288,000	1,293,000
Total Expenditures	**9,037,070**	**8,779,000**	**8,985,000**	**9,092,000**	**9,201,000**
Excess of Revenues Over Expenditures	**(145,070)**	**(74,000)**	**(286,000)**	**(417,000)**	**(526,000)**
Transfers in (out)	(72,574)	-	-	-	-
Net Change in Fund Balance	**(217,644)**	**(74,000)**	**(286,000)**	**(417,000)**	**(526,000)**
Fund Balance, Beginning	6,441,087	6,223,443	6,149,443	5,863,443	5,446,443
Fund Balance, Ending	**$ 6,223,443**	**$ 6,149,443**	**$ 5,863,443**	**$ 5,446,443**	**$ 4,920,443**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

STUDENT ACTIVITIES SPECIAL REVENUE FUND BALANCES

(CONTINUED ON NEXT PAGE)

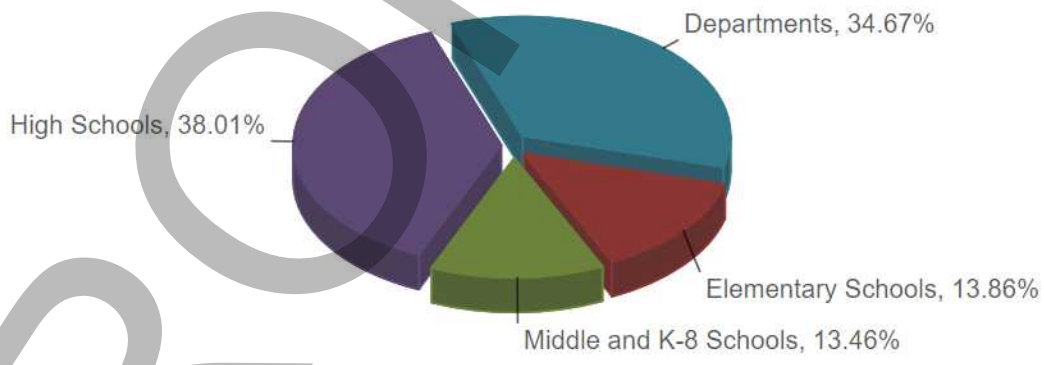
Location	2020	2021	2022	2023
Elementary Schools				
Alpine Elementary	$ 14,007	$ 18,963	$ 18,572	$ 22,434
Black Rock Elementary	63,796	57,078	39,650	50,422
Blue Mountain Elementary	28,974	33,887	39,051	30,085
Burlington Elementary	31,843	44,922	42,744	38,314
Centennial Elementary	13,631	11,318	8,471	9,881
Central Elementary	60,582	46,472	45,414	39,997
Columbine Elementary	23,042	23,138	23,871	20,910
Eagle Crest Elementary	27,384	30,393	16,158	2,632
Erie Elementary	18,167	24,023	35,206	39,041
Fall River Elementary	65,107	75,656	71,206	95,392
Grand View Elementary	15,775	17,750	25,006	21,765
Highlands Elementary	-	-	3,469	12,620
Hygiene Elementary	6,680	4,271	7,832	19,328
Indian Peaks Elementary	20,469	19,863	21,564	12,101
Legacy Elementary	28,288	28,948	27,340	23,600
Longmont Estates Elementary	10,703	13,643	5,214	7,365
Lyons Elementary	31,752	29,334	28,871	34,671
Mead Elementary	53,890	68,497	84,641	76,481
Mountain View Elementary	25,169	19,464	23,237	22,817
Niwot Elementary	44,631	47,925	55,052	51,794
Northridge Elementary	15,832	13,855	28,119	31,928
Prairie Ridge Elementary	56,649	56,497	59,356	75,202
Red Hawk Elementary	44,949	37,795	48,312	42,329
Rocky Mountain Elementary	51,070	52,209	56,621	63,507
Sanborn Elementary	47,762	44,340	45,170	43,851
Spark Discovery Preschool	1,639	2,561	4,082	4,994
Elementary Schools Total	**801,791**	**822,802**	**864,229**	**893,461**
Middle and K-8 Schools				
Altona Middle	62,829	67,763	58,403	54,522
Coal Ridge Middle	67,853	74,323	87,539	100,939
Erie Middle	138,327	119,031	109,921	105,310
Longs Peak Middle	29,560	27,183	35,021	32,852
Mead Middle	69,657	61,631	83,047	94,498
Sunset Middle	101,036	98,725	94,594	104,009
Soaring Heights PK-8	55,206	44,108	55,923	72,799
Thunder Valley K-8	66,650	72,685	84,935	98,180
Timberline PK-8	66,622	52,039	49,484	35,365
Trail Ridge Middle	66,080	57,026	57,724	54,564
Westview Middle	106,003	127,556	98,620	113,732
Middle and K-8 Schools Total	**829,823**	**802,070**	**815,211**	**866,770**
High Schools				
Erie High	478,723	513,670	636,248	594,136
Frederick High	181,665	249,242	283,974	248,314
Longmont High	326,816	360,730	342,687	386,419
Lyons Middle Senior	101,095	129,001	165,518	142,449
Mead High	274,118	305,923	299,387	255,318
New Meridian High	67,771	64,438	73,250	84,612
Niwot High	217,648	190,946	227,205	240,482
Silver Creek High	249,038	244,071	215,274	214,839
Skyline High	287,064	288,125	321,520	281,402
High Schools Total	**2,183,938**	**2,346,146**	**2,565,063**	**2,447,971**

PROPOSED

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

Location	2020	2021	2022	2023
Programs and Departments				
Advanced Placement	-	2,071	14,933	52,713
Apex Homeschool	21,054	20,605	26,476	27,119
Assessment and Testing	1,200	(195)	(2,940)	(2,940)
Career and Technical Education	90,826	85,731	76,880	68,994
Curriculum Specialist	8,615	8,565	8,565	6,405
District Athletics	471,395	477,600	625,388	544,285
District Technology	626,774	71,629	343,352	708,248
District Wide Administration	-	-	15,154	15,154
Extracurricular	49,348	47,230	55,167	66,403
Financial Services	57,456	57,288	43,942	43,947
Gifted and Talented	8,834	6,486	6,486	6,486
Innovation Programs	16,403	19,212	11,839	14,319
Main Street School	5,225	3,962	5,001	3,068
Office of Professional Development	1,902	1,902	1,902	1,902
Special Education	13,452	13,234	13,275	13,277
Superintendent's Office	15,453	87,573	79,168	72,284
Title I	17,367	17,927	11,822	13,507
Universal High School - SCHS	2,789	3,916	4,752	5,633
Unassigned	362,233	371,361	384,194	573,759
Other	(5,677)	(3,817)	(3,407)	(1,678)
Programs and Departments Total	**1,764,649**	**1,292,280**	**1,721,949**	**2,232,885**
District Total	**$ 5,580,201**	**$ 5,263,298**	**$ 5,966,452**	**$ 6,441,087**

FUND BALANCE JUNE 30, 2023



PROPOSED

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PROPOSED

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.

Community Schools - Funds are generated through tuition and fees. The Community Schools program received State and Federal COVID relief funds in recent years, but these funds are expected to be fully expensed by June 30, 2024. 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.

Facility Use - 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.

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

Summer School - 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

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
COMMUNITY EDUCATION FUND
SUMMARY OF REVENUES AND EXPENDITURES BY ACTIVITY
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED ON NEXT PAGE)

	Actual 6/30/21	Actual 6/30/22	Actual 6/30/23	Adopted Budget 6/30/24	Amended Budget 6/30/24
Revenues					
Local Revenues					
Investment Income	$ 5,260	$ 3,867	$ 79,978	$ 60,000	$ 225,000
Charges for Services	2,784,638	5,372,831	6,091,950	5,894,324	6,070,388
Local Grants/Awards	691,976	830,239	1,207,056	925,000	713,887
Total Local Revenues	**3,481,874**	**6,206,937**	**7,378,984**	**6,879,324**	**7,009,275**
Pandemic Relief Funding	1,257,305	737,563	977,729	-	445,350
Total Revenues	**4,739,179**	**6,944,500**	**8,356,713**	**6,879,324**	**7,454,625**
Expenditures					
Instruction	4,417,367	3,854,459	4,254,480	4,745,126	4,584,252
Support Services	1,334,525	1,759,027	2,384,736	2,263,975	2,962,613
Capital Outlay	60,174	42,946	36,286	50,000	30,128
Total Expenditures	**5,812,066**	**5,656,432**	**6,675,502**	**7,059,101**	**7,576,993**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**(1,072,887)**	**1,288,068**	**1,681,211**	**(179,777)**	**(122,368)**
Transfers in (out)	564,028	-	8,699	-	-
Net Change in Fund Balance	**(508,859)**	**1,288,068**	**1,689,910**	**(179,777)**	**(122,368)**
Fund Balance, Beginning	3,071,633	2,562,774	3,850,842	3,995,533	5,540,752
Fund Balance, Ending	**$ 2,562,774**	**$ 3,850,842**	**$ 5,540,752**	**$ 3,815,756**	**$ 5,418,384**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
COMMUNITY EDUCATION FUND
SUMMARY OF REVENUES AND EXPENDITURES BY ACTIVITY
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED FROM PREVIOUS PAGE)

	Projected Actual 6/30/24	Adopted Budget 6/30/25	Projected 6/30/26	Projected 6/30/27	Projected 6/30/28
Revenues					
Local Revenues					
Investment Income	$ 250,000	$ 222,000	$ 210,000	$ 190,000	$ 150,000
Charges for Services	6,625,100	6,784,300	6,983,168	6,984,812	6,986,538
Local Grants/Awards	838,887	1,076,675	640,489	540,505	540,522
Total Local Revenues	**7,713,987**	**8,082,975**	**7,833,657**	**7,715,317**	**7,677,060**
Pandemic Relief Funding	445,350	-	-	-	-
Total Revenues	**8,159,337**	**8,082,975**	**7,833,657**	**7,715,317**	**7,677,060**
Expenditures					
Instruction	5,038,145	5,391,032	5,729,205	6,028,670	6,259,060
Support Services	2,961,417	3,575,132	3,299,849	2,458,735	2,531,277
Capital Outlay	30,128	30,000	10,350	10,671	10,980
Total Expenditures	**8,029,690**	**8,996,164**	**9,039,404**	**8,498,076**	**8,801,317**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**129,647**	**(913,189)**	**(1,205,747)**	**(782,759)**	**(1,124,257)**
Transfers in (out)	33,047	-	-	-	-
Net Change in Fund Balance	**162,694**	**(913,189)**	**(1,205,747)**	**(782,759)**	**(1,124,257)**
Fund Balance, Beginning	5,540,752	5,703,446	4,790,257	3,584,510	2,801,751
Fund Balance, Ending	**$ 5,703,446**	**$ 4,790,257**	**$ 3,584,510**	**$ 2,801,751**	**$ 1,677,494**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
COMMUNITY EDUCATION FUND
SUMMARY OF REVENUES BY SOURCE AND EXPENDITURES BY OBJECT
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED ON NEXT PAGE)

	Actual 6/30/21	Actual 6/30/22	Actual 6/30/23	Adopted Budget 6/30/24	Amended Budget 6/30/24
Revenues					
Local Revenues					
Investment Income	$ 5,260	$ 3,867	$ 79,978	$ 60,000	$ 225,000
Tuition	17,302	33,485	-	-	-
Community Services Activities	3,454,580	6,019,601	7,054,069	6,819,324	6,784,275
Other Local Revenues	4,732	149,984	244,937	-	-
Total Local Revenues	**3,481,874**	**6,206,937**	**7,378,984**	**6,879,324**	**7,009,275**
State Pandemic Relief Funding	308,119	-	-	-	-
Federal Pandemic Relief Funding	949,186	737,563	977,729	-	445,350
Total Revenues	**4,739,179**	**6,944,500**	**8,356,713**	**6,879,324**	**7,454,625**
Expenditures					
Salaries	3,705,651	3,430,823	3,605,666	3,964,726	3,755,730
Benefits	1,253,894	1,152,266	1,120,120	1,315,339	1,273,812
Purchased Services	189,105	226,830	663,708	573,114	1,257,266
Supplies and Materials	553,264	452,690	701,109	789,266	715,189
Capital Outlay	60,174	42,946	36,286	50,000	30,128
Other	49,978	350,877	548,613	366,656	544,868
Total Expenditures	**5,812,066**	**5,656,432**	**6,675,502**	**7,059,101**	**7,576,993**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**(1,072,887)**	**1,288,068**	**1,681,211**	**(179,777)**	**(122,368)**
Transfers in (out)	564,028	-	8,699	-	-
Net Change in Fund Balance	**(508,859)**	**1,288,068**	**1,689,910**	**(179,777)**	**(122,368)**
Fund Balance, Beginning	3,071,633	2,562,774	3,850,842	3,995,533	5,540,752
Fund Balance, Ending	**$ 2,562,774**	**$ 3,850,842**	**$ 5,540,752**	**$ 3,815,756**	**$ 5,418,384**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
COMMUNITY EDUCATION FUND
SUMMARY OF REVENUES BY SOURCE AND EXPENDITURES BY OBJECT
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED FROM PREVIOUS PAGE)

	Projected Actual 6/30/24	Adopted Budget 6/30/25	Projected 6/30/26	Projected 6/30/27	Projected 6/30/28
Revenues					
Local Revenues					
Investment Income	$ 250,000	$ 222,000	$ 210,000	$ 190,000	$ 150,000
Tuition	-	-	-	-	-
Community Services Activities	7,463,987	7,860,975	7,623,657	7,525,317	7,527,060
Other Local Revenues	-	-	-	-	-
Total Local Revenues	**7,713,987**	**8,082,975**	**7,833,657**	**7,715,317**	**7,677,060**
State Pandemic Relief Funding	-	-	-	-	-
Federal Pandemic Relief Funding	445,350	-	-	-	-
Total Revenues	**8,159,337**	**8,082,975**	**7,833,657**	**7,715,317**	**7,677,060**
Expenditures					
Salaries	3,827,167	4,104,200	4,217,363	4,313,899	4,405,628
Benefits	1,268,147	1,399,249	1,605,784	1,773,408	1,886,043
Purchased Services	1,165,659	1,729,670	1,547,327	636,098	649,223
Supplies and Materials	729,377	729,445	657,981	643,400	648,842
Capital Outlay	30,128	30,000	10,350	10,671	10,980
Other	1,009,212	1,003,600	1,000,599	1,120,600	1,200,601
Total Expenditures	**8,029,690**	**8,996,164**	**9,039,404**	**8,498,076**	**8,801,317**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**129,647**	**(913,189)**	**(1,205,747)**	**(782,759)**	**(1,124,257)**
Transfers in (out)	33,047	-	-	-	-
Net Change in Fund Balance	**162,694**	**(913,189)**	**(1,205,747)**	**(782,759)**	**(1,124,257)**
Fund Balance, Beginning	5,540,752	5,703,446	4,790,257	3,584,510	2,801,751
Fund Balance, Ending	**$ 5,703,446**	**$ 4,790,257**	**$ 3,584,510**	**$ 2,801,751**	**$ 1,677,494**

PROPOSED

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 2021 - 2028
(CONTINUED ON NEXT PAGE)

	Actual 6/30/21	Actual 6/30/22	Actual 6/30/23	Adopted Budget 6/30/24	Amended Budget 6/30/24
Revenues					
Investment Income	$ 11,058	$ 21,560	$ 399,869	$ 350,000	$ 400,000
Cash in Lieu Revenue	1,869,240	2,142,378	1,501,183	2,000,000	1,600,000
Other Local Sources	-	765,304	-	-	-
Total Revenues	**1,880,298**	**2,929,242**	**1,901,052**	**2,350,000**	**2,000,000**
Expenditures					
Purchased Services	7,999	16,826	93,825	95,000	95,000
Capital Outlay	1,348,986	291,454	2,380,706	1,500,000	1,900,000
Total Expenditures	**1,356,985**	**308,280**	**2,474,531**	**1,595,000**	**1,995,000**
Excess of Revenues Over (Under) Expenditures	**523,313**	**2,620,962**	**(573,479)**	**755,000**	**5,000**
Fund Balance, Beginning	7,924,305	8,447,618	11,068,580	11,483,580	10,495,101
Fund Balance, Ending	**$ 8,447,618**	**$ 11,068,580**	**$ 10,495,101**	**$ 12,238,580**	**$ 10,500,101**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

FAIR CONTRIBUTIONS FUND
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED FROM PREVIOUS PAGE)

	Projected Actual 6/30/24	Adopted Budget 6/30/25	Projected 6/30/26	Projected 6/30/27	Projected 6/30/28
Revenues					
Investment Income	$ 400,000	$ 300,000	$ 250,000	$ 250,000	$ 200,000
Cash in Lieu Revenue	1,600,000	2,000,000	2,000,000	2,000,000	2,000,000
Other Local Sources	-	-	-	-	-
Total Revenues	**2,000,000**	**2,300,000**	**2,250,000**	**2,250,000**	**2,200,000**
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**	**1,595,000**	**1,595,000**
Excess of Revenues Over (Under) Expenditures	**5,000**	**705,000**	**655,000**	**655,000**	**605,000**
Fund Balance, Beginning	10,495,101	10,500,101	11,205,101	11,860,101	12,515,101
Fund Balance, Ending	**$ 10,500,101**	**$ 11,205,101**	**$ 11,860,101**	**$ 12,515,101**	**$ 13,120,101**

PROPOSED

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 $296,775,000 as of June 30, 2024. 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 2024-25 is $29,317,689. Property taxes represent the primary revenue source for the Bond Redemption Fund, though investment income is expected to contribute nearly 19% towards total revenue in FY25.

In October 2022, with sufficient resources available in its Bond Redemption Fund to be able to fund the early redemption of bonds, administration determined it was advantageous and favorable to the District and its taxpayers to fully redeem and discharge the remaining $16.4 million 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.

In December of 2023, with sufficient resources available in its Bond Redemption Fund to be able to fund the early defeasance of a portion of its bonds, and administration worked with its outside municipal advisors and determined that it was advantageous and favorable to St. Vrain and its taxpayers to defease and redeem the 2033-2036 maturities of the 2016C Bonds early, on Dec 22, 2023. These four maturities represented $73,175,000 in principal. On December 15, 2026, these defeased bonds will become callable and these four maturities will be redeemed without penalty. This action reduces the longevity of the outstanding 2016C debt by 4 years, reducing the total interest paid by approximately $39.7 million, representing a savings of $36.8 million.

The property tax levy for principal and interest on bonds was Board-approved at 16.728 mills for property tax year 2023 (to be collected in 2024), which is approximately 29.2% of the District's total tax levy of 57.238 mills. Given the early bond redemptions described above, future debt service requirements are reduced in future years, until fiscal year 2034, when all existing bonds will be repaid. 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.

The legal debt limit of 20% of the District's 2023 assessed valuation of $6.10 billion is $1.2 billion. This exceeds the net amount of the District's bonds payable as of December 31, 2023 by approximately $923.0 million.

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 increase in the near term, given projected residential growth within district boundaries.

PROPOSED

GENERAL OBLIGATION BONDS

Bond Series	Issue Date	Issue Amount	Interest % *	Principal Due	Premium **	Balance as of June 30, 2024
Building 2010B [1]	May 2010	$ 76,410,000	5.34% - 5.79%	Dec 15, 2026-2033	$ -	76,410,000
Refunding 2014	October 2014	$ 50,355,000	3.0% - 5.0%	Dec 15 through 2026	$ 10,821,491	37,465,000
Refunding 2016A	February 2016	$ 115,155,000	2.5% - 5.0%	Dec 15 through 2033	$ 12,871,395	92,165,000
Building 2016C [2]	December 2016	$ 200,000,000	3.0% - 5.0%	Dec 15 through 2032	$ 23,640,238	90,735,000
						$ 296,775,000

* All interest is payable on June 15 and December 15.
** All premiums are being amortized over the life of the bonds.

1) The $76,410,000 bond issuance in May of 2010 was part of the Direct Pay Build America Bond Program.
2) The 2016C 2033-2036 maturities were defeased on December 22, 2023.

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

BOND REDEMPTION FUND

FISCAL YEARS ENDING 2021 - 2028

(CONTINUED ON NEXT PAGE)

	Actual 6/30/21	Actual 6/30/22	Actual 6/30/23	Adopted Budget 6/30/24	Amended Budget 6/30/24
Revenues					
Local Revenues					
Property Taxes	$ 72,066,925	$ 71,867,100	$ 86,779,859	$ 87,109,573	$ 102,017,858
Investment Income	76,525	153,417	2,597,244	2,000,000	4,750,000
Other Local Sources	1,799,460	2,790,523	7,236,480	4,500,000	6,500,000
Total Revenues	**73,942,910**	**74,811,040**	**96,613,583**	**93,609,573**	**113,267,858**
Expenditures					
Debt Principal	45,175,000	36,185,000	49,495,000	48,110,000	87,285,000
Interest	23,541,901	21,481,845	19,499,110	18,137,489	19,363,412
Fiscal Charges	15,050	11,650	7,150	16,000	36,000
Total Expenditures	**68,731,951**	**57,678,495**	**69,001,260**	**66,263,489**	**106,684,412**
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	**5,210,959**	**17,132,545**	**27,612,323**	**27,346,084**	**6,583,446**
Fund Balance, Beginning	68,800,628	74,011,587	91,144,132	115,943,595	118,756,455
Fund Balance, Ending	**$ 74,011,587**	**$ 91,144,132**	**$ 118,756,455**	**$ 143,289,679**	**$ 125,339,901**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
BOND REDEMPTION FUND
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED FROM PREVIOUS PAGE)

	Projected Actual 6/30/24	Adopted Budget 6/30/25	Projected 6/30/26	Projected 6/30/27	Projected 6/30/28
Revenues					
Local Revenues					
Property Taxes	$ 102,017,858	$ 16,210,740	$ 16,210,740	$ 23,302,939	$ 27,355,624
Investment Income	4,750,000	4,000,000	3,500,000	3,000,000	2,000,000
Other Local Sources	6,500,000	1,032,856	1,032,856	1,484,731	1,742,945
Total Revenues	**113,267,858**	**21,243,596**	**20,743,596**	**27,787,670**	**31,098,569**
Expenditures					
Debt Principal	87,285,000	15,210,000	22,910,000	27,510,000	28,190,000
Interest	19,363,412	14,091,689	13,167,589	11,902,942	10,483,423
Fiscal Charges	36,000	16,000	16,000	16,000	16,000
Total Expenditures	**106,684,412**	**29,317,689**	**36,093,589**	**39,428,942**	**38,689,423**
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	**6,583,446**	**(8,074,093)**	**(15,349,993)**	**(11,641,272)**	**(7,590,854)**
Fund Balance, Beginning	118,756,455	125,339,901	117,265,808	101,915,815	90,274,543
Fund Balance, Ending	**$ 125,339,901**	**$ 117,265,808**	**$ 101,915,815**	**$ 90,274,543**	**$ 82,683,689**

PROPOSED

BOND REDEMPTION FUND
GENERAL OBLIGATION BONDS
AS OF JUNE 30, 2024

General Obligation Bonds	Principal	Interest	Total
Building 2010B	$ 76,410,000	$ 28,657,857	$ 105,067,857
Refunding 2006 in 2014	37,465,000	3,201,875	40,666,875
Refunding 2009 in 2016A	92,165,000	24,426,175	116,591,175
Building 2016C	90,735,000	23,018,725	113,753,725
Total General Obligation Bonds	**$ 296,775,000**	**$ 79,304,632**	**$ 376,079,632**

DETAIL OF ANNUAL PAYMENTS - ALL BONDS

Fiscal Year	Principal	Interest	Total Principal/Interest
2024-25	$ 15,210,000	$ 14,091,689	$ 29,301,689
2025-26	22,910,000	13,167,589	36,077,589
2026-27	27,510,000	11,902,942	39,412,942
2027-28	28,190,000	10,483,423	38,673,423
2028-29	29,270,000	8,997,837	38,267,837
2029-30	30,185,000	7,507,801	37,692,801
2030-31	31,530,000	6,011,305	37,541,305
2031-32	39,680,000	4,284,760	43,964,760
2032-33	43,875,000	2,259,615	46,134,615
2033-34	28,415,000	597,671	29,012,671
Total	**$ 296,775,000**	**$ 79,304,632**	**$ 376,079,632**

PROPOSED

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PROPOSED

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.

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.

In addition to facility, instructional and safety improvements at every school in the district, the bond has also included larger additions to Blue Mountain Elementary School, Eagle Crest Elementary School, Erie High School, Frederick High School, Silver Creek High School and Mead High School; construction of PK-8 Soaring Heights in Erie, Grand View Elementary School, Highlands Elementary School, and Mead Elementary School; and a new Innovation Center in Longmont to serve the entire St. Vrain student population.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

BUILDING FUND
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED ON NEXT PAGE)

	Actual 6/30/21	Actual 6/30/22	Actual 6/30/23	Adopted Budget 6/30/24	Amended Budget 6/30/24
Revenues					
Local Revenues					
Investment Income	$ 102,203	$ 32,311	$ 314,234	$ 100,000	$ 80,000
Other Local Sources	-	104,082	-	-	-
Total Revenues	**102,203**	**136,393**	**314,234**	**100,000**	**80,000**
Expenditures					
Salaries	596,453	568,025	487,670	534,132	541,000
Benefits	191,642	174,318	152,145	164,213	171,000
Purchased Services	6,540,093	6,233,397	3,321,984	750,000	750,000
Supplies and Materials	-	2,467	-	-	-
Capital Outlay	44,632,257	10,664,651	3,238,348	785,202	785,202
Other	3,959	3,961	2,719	-	-
Total Expenditures	**51,964,404**	**17,646,819**	**7,202,866**	**2,233,547**	**2,247,202**
Excess of Revenues Over (Under) Expenditures	**(51,862,201)**	**(17,510,426)**	**(6,888,632)**	**(2,133,547)**	**(2,167,202)**
Other Financing Sources (Uses)					
Net Change in Fund Balance	**(51,862,201)**	**(17,510,426)**	**(6,888,632)**	**(2,133,547)**	**(2,167,202)**
Fund Balance, Beginning	79,550,174	27,687,973	10,177,547	2,893,547	3,288,915
Fund Balance, Ending	**$ 27,687,973**	**$ 10,177,547**	**$ 3,288,915**	**$ 760,000**	**$ 1,121,713**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
BUILDING FUND
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED FROM PREVIOUS PAGE)

	Projected Actual 6/30/24	Adopted Budget 6/30/25	Projected 6/30/26	Projected 6/30/27	Projected 6/30/28
Revenues					
Local Revenues					
Investment Income	$ 95,000	$ 30,000	$ -	$ -	$ -
Other Local Sources	-	-	-	-	-
Total Revenues	**95,000**	**30,000**	**-**	**-**	**-**
Expenditures					
Salaries	540,827	578,685	-	-	-
Benefits	167,224	178,930	-	-	-
Purchased Services	1,229,839	-	-	-	-
Supplies and Materials	-	-	-	-	-
Capital Outlay	322,302	394,098	-	-	-
Other	2,010	-	-	-	-
Total Expenditures	**2,262,202**	**1,151,713**	**-**	**-**	**-**
Excess of Revenues Over (Under) Expenditures	**(2,167,202)**	**(1,121,713)**	**-**	**-**	**-**
Other Financing Sources (Uses)					
Net Change in Fund Balance	**(2,167,202)**	**(1,121,713)**	**-**	**-**	**-**
Fund Balance, Beginning	3,288,915	1,121,713	-	-	-
Fund Balance, Ending	**$ 1,121,713**	**$ -**	**$ -**	**$ -**	**$ -**

PROPOSED

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PROPOSED

FUND 43 - CAPITAL RESERVE FUND

The Capital Reserve Capital Projects Fund is used to account for revenue allocations from the General Fund State Equalization, as well as, other revenues transferred 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 District's long range capital planning is developed through the process of reacting to the needs identified and prioritized through asset performance assessments and life cycle analysis, facility modification requests, educational programmatic needs, unforeseen asset repairs or replacements. Capital Improvement planning is typically broken down into two categories: Capital Renewal and Capital Improvement.

Capital Renewal would be categorized as evaluating building systems and assets based on a life cycle analysis. This analysis considers industry standard life expectancy, system performance determined by the level of effort to maintain the expected operation, ability to service equipment into the future, etc., for which funding could be appropriated for years in advance.

Capital Improvement projects are borne from more specific projects that are created out of the short term need more than the Capital Renewal projects. These are created through facility modification requests, education programmatic needs, and unforeseen asset repairs or replacements. 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.

Some of the major capital projects for the budget year include: asphalt replacement and repair, door access control/improvements, fire alarm enhancements, classroom lighting controls, sewer replacement/replacing water lines, auditorium rigging/stage improvements, door hardware upgrades, and network resiliency.

While individual projects vary in terms of additional cost and savings, the overall capital project budget is on track. Some examples of projects where we see savings are those that bid at more advantageous timing for contractors and their resources. Projects that see additional costs are those in which material costs are more volatile and / or are experiencing longer lead times, e.g. replacement generators, new electrical panels, transportation vehicles and equipment/furniture.

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

CAPITAL RESERVE CAPITAL PROJECTS FUND

FISCAL YEARS ENDING 2021 - 2028

(CONTINUED ON NEXT PAGE)

	Actual 6/30/21	Actual 6/30/22	Actual 6/30/23	Adopted Budget 6/30/24	Amended Budget 6/30/24
Revenues					
Local Revenues					
Investment Income	$ 9,400	$ 13,749	$ 343,475	$ 300,000	$ 450,000
Other Local Sources	115,674	60,508	56,563	-	12,000
Total Local Revenues	**125,074**	**74,257**	**400,038**	**300,000**	**462,000**
State Revenues					
State Equalization	7,158,683	13,511,811	15,681,394	8,970,525	12,124,936
Total Revenues	**7,283,757**	**13,586,068**	**16,081,432**	**9,270,525**	**12,586,936**
Expenditures					
Capital Expenditures	9,810,361	8,662,250	16,009,250	12,038,904	19,065,263
Revenues Less Expenditures	**(2,526,604)**	**4,923,818**	**72,182**	**(2,768,379)**	**(6,478,327)**
Transfers in (out)	266,449	343,301	439,614	-	-
Excess of Revenues Over (Under) Expenditures	**(2,260,155)**	**5,267,119**	**511,796**	**(2,768,379)**	**(6,478,327)**
Fund Balance, Beginning	7,528,258	5,268,103	10,535,222	14,857,147	11,047,018
Fund Balance, Ending	**$ 5,268,103**	**$ 10,535,222**	**$ 11,047,018**	**$ 12,088,768**	**$ 4,568,691**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

CAPITAL RESERVE CAPITAL PROJECTS FUND
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED FROM PREVIOUS PAGE)

	Projected Actual 6/30/24	Adopted Budget 6/30/25	Projected 6/30/26	Projected 6/30/27	Projected 6/30/28
Revenues					
Local Revenues					
Investment Income	$ 456,331	$ 450,000	$ 300,000	$ 250,000	$ 200,000
Other Local Sources	58,326	12,000	-	-	-
Total Local Revenues	**514,657**	**462,000**	**300,000**	**250,000**	**200,000**
State Revenues					
State Equalization	12,124,936	10,199,757	9,310,426	9,489,228	9,684,423
Total Revenues	**12,639,593**	**10,661,757**	**9,610,426**	**9,739,228**	**9,884,423**
Expenditures					
Capital Expenditures	9,762,698	21,087,799	9,817,500	9,817,500	9,817,500
Revenues Less Expenditures	**2,876,895**	**(10,426,042)**	**(207,074)**	**(78,272)**	**66,923**
Transfers in (out)	714,527	200,000	-	-	-
Excess of Revenues Over (Under) Expenditures	**3,591,422**	**(10,226,042)**	**(207,074)**	**(78,272)**	**66,923**
Fund Balance, Beginning	11,047,018	14,638,440	4,412,398	4,205,324	4,127,052
Fund Balance, Ending	**$ 14,638,440**	**$ 4,412,398**	**$ 4,205,324**	**$ 4,127,052**	**$ 4,193,975**

PROPOSED

CAPITAL RESERVE FUND FISCAL YEAR 2025 SUMMARY
ESTIMATED PROJECT COSTS

Fund Accounts	Fund Manager	Total Committed Projects	Anticipated Completion in FY25	Anticipated Completion in Future Year(s)
Arts/Athletics	Executive Director of Athletics/Fine Arts	$ 129,500	$ 129,500	$ -
Custodial Equipment	Custodial Manager	52,000	52,000	-
Custodial Furniture/Fixtures	Custodial Manager	350,000	350,000	-
Districtwide Capital Projects	Exec. Director of Construction/Maintenance	11,276,155	11,276,155	-
Nutrition Services	Director of Nutrition Services	52,442	52,442	-
Portable Classrooms	Assistant Superintendent of Operations	1,115,000	1,115,000	-
Regulatory Compliance	Assistant Superintendent of Operations	530,000	530,000	-
Support Services - Growth	Assistant Superintendent of Operations	470,000	470,000	-
Technology	Chief Technology Officer	2,664,874	2,664,874	-
Transportation	Executive Director of Transportation	4,447,828	4,447,828	-
Total		**$ 21,087,799**	**$ 21,087,799**	**$ -**

PROPOSED

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PROPOSED

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 claims, salary, benefits, purchased services, and supplies 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 2021 - 2028
(CONTINUED ON NEXT PAGE)

	Actual 6/30/21	Actual 6/30/22	Actual 6/30/23	Adopted Budget 6/30/24	Amended Budget 6/30/24
Revenues					
Local Revenues					
Investment Income	$ 11,240	$ 34,781	$ 601,065	$ 100,000	$ 900,000
Charges for Services	25,420,546	25,545,517	25,626,998	24,700,000	27,490,000
Other Local Sources	209,790	105,217	128,967	120,000	120,000
Total Revenues	**25,641,576**	**25,685,515**	**26,357,030**	**24,920,000**	**28,510,000**
Expenditures					
Salaries	214,875	224,620	241,568	256,064	233,029
Benefits	73,748	73,779	76,763	79,443	72,215
Purchased Services	4,204,817	4,505,068	4,803,953	4,845,585	5,448,000
Supplies and Materials	-	-	-	-	5,400
Claims Paid	17,445,996	17,996,898	18,110,329	18,780,533	24,652,000
Other	1,018,805	1,113,548	1,170,757	1,184,501	1,380,000
Total Expenditures	**22,958,241**	**23,913,913**	**24,403,370**	**25,146,126**	**31,790,644**
Excess of Revenues Over (Under) Expenditures	**2,683,335**	**1,771,602**	**1,953,660**	**(226,126)**	**(3,280,644)**
Fund Balance, Beginning	10,852,921	13,536,256	15,307,858	16,762,364	17,261,518
Fund Balance, Ending	**$ 13,536,256**	**$ 15,307,858**	**$ 17,261,518**	**$ 16,536,238**	**$ 13,980,874**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

SELF INSURANCE FUND

FISCAL YEARS ENDING 2021 - 2028

(CONTINUED FROM PREVIOUS PAGE)

	Projected Actual 6/30/24	Adopted Budget 6/30/25	Projected 6/30/26	Projected 6/30/27	Projected 6/30/28
Revenues					
Local Revenues					
Investment Income	$ 750,000	$ 750,000	$ 750,000	$ 750,000	$ 750,000
Charges for Services	27,490,000	29,689,200	32,064,336	34,629,483	37,399,842
Other Local Sources	120,000	120,000	120,000	120,000	120,000
Total Revenues	**28,360,000**	**30,559,200**	**32,934,336**	**35,499,483**	**38,269,842**
Expenditures					
Salaries	233,029	249,342	261,809	274,899	288,644
Benefits	72,215	77,270	81,134	85,191	89,450
Purchased Services	5,490,000	5,883,840	6,354,547	6,862,911	7,411,944
Supplies and Materials	-	5,400	5,400	5,400	5,400
Claims Paid	24,652,000	24,615,360	26,584,589	28,711,356	31,008,264
Other	1,404,000	1,490,400	1,609,632	1,738,403	1,877,475
Total Expenditures	**31,851,244**	**32,321,612**	**34,897,111**	**37,678,160**	**40,681,177**
Excess of Revenues Over (Under) Expenditures	**(3,491,244)**	**(1,762,412)**	**(1,962,775)**	**(2,178,677)**	**(2,411,335)**
Fund Balance, Beginning	17,261,518	13,770,274	12,007,862	10,045,087	7,866,410
Fund Balance, Ending	**$ 13,770,274**	**$ 12,007,862**	**$ 10,045,087**	**$ 7,866,410**	**$ 5,455,075**

PROPOSED

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PROPOSED

SUMMARY BUDGET REPORTS

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

Uniform Consolidated Budget Summary

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).

PROPOSED

SUMMARY OF REVENUES AND EXPENDITURES - ALL FUNDS

The following table contains actual and projected revenues and expenditures for all District funds combined. This includes District operating funds as well as funds designated exclusively for debt management or capital construction. A description of the various revenue sources and expenditure categories follow:

Revenues

Local Revenues are mostly derived from property taxes and specific ownership taxes. The District's mill levies are mostly stable and decrease slightly in FY24. Property valuations have trended upward in recent years. However, the District anticipates an overall decrease in values for FY25 related to a decline in oil and gas property types, which are revalued annually based on production and the price of gasoline, which has recently declined.

State Revenues are mostly a result of state equalization payments as part of the Colorado School Finance Act. Once The Total Program allocation for each district is determined, local property taxes fund the initial portion of the allocation and the State provides the rest through an equalization payment. This payment also trends upwards slightly year over year as the state allocates additional budget to K12 education, however, due to the recent larger increases in property values, the local share is providing more, and state Equalization payments do not need to be as large in order to fund the allocation.

Federal Revenues primarily come from consolidated (ESSA) education grants, Improving Academic Achievement of the Disadvantaged (IDEA) funds, and the National School Lunch Program (NSLP). These federal funds tend to increase slightly over time, depending on the US Dept. of Education spending allocations in conjunction with the political environment. However, as a result of sunsetting pandemic relief funding, federal revenues recently returned to normal levels, in line with pre-pandemic inflows similar to fiscal year 2020.

Other Sources

Other Revenue Sources typically reflect accounting entries to record the inception of lease purchase agreements.

Expenditures

Salaries and Benefits track the spending for personnel compensation. These usually account for a large portion of School District budgets, often accounting for as much as 85% of expenditures in operating funds. These costs have been trending upward faster than is typical lately, as a result of aggressive compensation increases for Teachers and Staff in order to attract and retain high-quality teachers and staff, and keep up with a high inflationary environment.

Purchased Services tracks expenditures used for third party contracted services for the District, including special education, custodial, and construction services.

Supplies and Materials accounts for the purchase of consumables, curriculum, digital licensing materials, technology, and other non-capital expenditures related to the education of St. Vrain's students.

Capital Outlay accounts for the cost of refurbishing or building new buildings, as well as purchasing vehicles and large equipment.

Other Expenditures primarily include debt-related transactions, such as paying down principal and interest for the District's general obligation bonds. This expenditure category will often decrease over time as the District pays down debt, unless new voter-approved bonds are issued.

Charter Schools tracks the outflow of resources to the six autonomous charter schools for which the District is the Authorizer.

PROPOSED

Fund Balance Categories - The District's reserve is categorized in the following areas:

Nonspendable - balances include deposits, inventories, and prepaid items

Restricted for TABOR - 3% required reserves per the Colorado Constitution

Restricted for Federal Contract - amounts of reserves specifically allocated for the Federal Medicaid reimbursement program

Committed for Contingencies - 2% Board of Education reserve stipulated by board policy

Committed for BOE Allocations - allocations to other funds, such as the risk management and capital reserve funds

Assigned for Subsequent Year Expenditures - amounts set aside to ensure funding for specific future obligations, such as a subsequent year budget spend-down, employment contract, or carryover

Assigned for Mill Levy Override - reserves specifically related to the 2008 and 2012 MLO revenues and expenditures

Unassigned - any remaining reserve not belong to a category above

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

SUMMARY OF REVENUES AND EXPENDITURES - ALL FUNDS

FISCAL YEARS ENDING 2021 - 2028

(CONTINUED ON NEXT PAGE)

	Actual 6/30/21	Actual 6/30/22	Actual 6/30/23	Adopted Budget 6/30/24	Amended Budget 6/30/24
Sources of Revenues					
Local Revenues	$ 293,469,358	$ 308,003,913	$ 385,706,357	$ 384,597,814	$ 444,108,146
State Revenues, Net of Allocations	151,709,327	188,126,427	190,864,286	206,729,187	194,377,722
Federal Revenues	53,890,532	48,385,652	31,950,202	23,394,932	30,635,819
Total Revenues	**499,069,217**	**544,515,992**	**608,520,845**	**614,721,933**	**669,121,687**
Other Sources					
Other Sources	13,986,026	-	3,640,402	-	19,800,000
Total Revenues and Other Sources	**513,055,243**	**544,515,992**	**612,161,247**	**614,721,933**	**688,921,687**
Expenditures					
Salaries	208,553,765	224,384,437	243,937,905	278,672,567	280,486,959
Benefits	71,872,780	79,735,171	93,440,185	95,881,492	97,745,572
Purchased Services	51,293,670	55,415,669	56,042,853	50,405,118	59,993,734
Supplies and Materials	30,334,856	35,231,679	37,553,709	47,273,156	51,609,787
Capital Outlay	71,550,011	23,724,286	29,743,089	18,001,021	45,359,008
Other	79,835,224	69,623,369	82,692,394	76,824,968	119,255,025
Charter Schools	32,736,642	34,937,255	38,501,369	42,198,984	42,828,838
Total Expenditures	**546,176,948**	**523,051,866**	**581,911,504**	**609,257,306**	**697,278,923**
Transfers in (out)					
Transfers - General Fund	(148,541)	(316,724)	(282,175)	-	-
Transfers - Risk Management	-	(1,363)	(20,925)	-	-
Transfers - Nutrition	100,000	-	-	-	-
Transfers - Student Activities	(781,936)	(25,214)	(145,213)	-	-
Transfers - Community Education	564,028	-	8,699	-	-
Transfers - Cap Reserve	266,449	343,301	439,614	-	-
Total Transfers in (out)	-	-	-	-	-
Excess of Revenues and Other Sources Over (Under) Expenditures & Transfers	**(33,121,705)**	**21,464,126**	**30,249,743**	**5,464,627**	**(8,357,236)**
Fund Balance Beginning	333,718,175	300,596,470	322,060,596	343,837,153	352,310,339
Ending Fund Balance	**$ 300,596,470**	**$ 322,060,596**	**$ 352,310,339**	**$ 349,301,780**	**$ 343,953,103**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
SUMMARY OF REVENUES AND EXPENDITURES - ALL FUNDS
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED FROM PREVIOUS PAGE)

	Projected Actual 6/30/24	Adopted Budget 6/30/25	Projected 6/30/26	Projected 6/30/27	Projected 6/30/28
Sources of Revenues					
Local Revenues	$ 444,369,402	$ 365,732,723	$ 377,554,084	$ 390,726,365	$ 409,259,366
State Revenues, Net of Allocations	195,902,573	200,685,674	206,299,910	215,062,835	219,837,061
Federal Revenues	30,223,103	28,297,868	28,155,370	26,253,791	27,118,300
Total Revenues	**670,495,078**	**594,716,265**	**612,009,364**	**632,042,991**	**656,214,727**
Other Sources					
Other Sources	22,851,573	2,800,000	-	-	3,000,000
Total Revenues and Other Sources	**693,346,651**	**597,516,265**	**612,009,364**	**632,042,991**	**659,214,727**
Expenditures					
Salaries	275,231,520	306,798,866	309,635,348	314,410,936	320,701,450
Benefits	95,941,030	106,135,733	107,303,520	109,124,898	111,406,556
Purchased Services	61,676,413	61,070,493	63,360,014	64,032,502	67,200,539
Supplies and Materials	47,626,567	50,189,308	50,171,544	50,816,224	51,782,375
Capital Outlay	37,780,136	30,432,369	18,589,852	18,696,065	18,833,488
Other	118,804,561	42,404,461	49,363,659	53,119,451	52,787,121
Charter Schools	42,828,838	45,160,811	46,610,390	47,975,344	51,030,271
Total Expenditures	**679,889,065**	**642,192,041**	**645,034,327**	**658,175,420**	**673,741,800**
Transfers in (out)					
Transfers - General Fund	(675,000)	(200,000)	-	-	-
Transfers - Risk Management	-	-	-	-	-
Transfers - Nutrition	-	-	-	-	-
Transfers - Student Activities	(72,574)	-	-	-	-
Transfers - Community Education	33,047	-	-	-	-
Transfers - Cap Reserve	714,527	200,000	-	-	-
Total Transfers in (out)	-	-	-	-	-
Excess of Revenues and Other Sources Over (Under) Expenditures & Transfers	**13,457,586**	**(44,675,776)**	**(33,024,963)**	**(26,132,429)**	**(14,527,073)**
Fund Balance Beginning	352,310,339	365,767,925	321,092,149	288,067,186	261,934,757
Ending Fund Balance	**$ 365,767,925**	**$ 321,092,149**	**$ 288,067,186**	**$ 261,934,757**	**$ 247,407,684**

PROPOSED

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PROPOSED

SUMMARY OF REVENUES AND EXPENDITURES - OPERATING FUNDS

The following table contains actual and projected revenues and expenditures for the District's operating funds, which include the General Fund, the Colorado Preschool Program Fund, the Community Education Fund, the Governmental Designated-Purpose Grants Fund, the Nutrition Services Fund, the Risk Management Fund, and the Student Activities Special Revenue Fund. Not included are funds designated for debt service and capital expenditures. A description of the various revenue sources and expenditure categories follow:

Revenues

Local Revenues are mostly derived from property taxes and specific ownership taxes. The District's mill levies are mostly stable and decrease slightly in FY24. Property valuations have trended upward in recent years. However, the District anticipates an overall decrease in values for FY25 related to a decline in oil and gas property types, which are revalued annually based on production and the price of gasoline, which has recently declined.

State Revenues are mostly a result of state equalization payments as part of the Colorado School Finance Act. Once The Total Program allocation for each district is determined, local property taxes fund the initial portion of the allocation and the State provides the rest through an equalization payment. This payment also trends upwards slightly year over year as the state allocates additional budget to K12 education, however, due to the recent larger increases in property values, the local share is providing more, and state Equalization payments do not need to be as large in order to fund the allocation.

Federal Revenues primarily come from consolidated (ESSA) education grants, Improving Academic Achievement of the Disadvantaged (IDEA) funds, and the National School Lunch Program. These federal funds tend to increase slightly over time, depending on the US Dept. of Education spending allocations in conjunction with the political environment. However, as a result of sunsetting pandemic relief funding, federal revenues recently returned to normal levels, in line with pre-pandemic inflows similar to fiscal year 2020.

Other Sources

Other Revenue Sources typically reflect accounting entries to record the inception of lease purchase agreements.

Expenditures

Salaries and Benefits track the spending for personnel compensation. These usually account for a large portion of School District budgets, often accounting for as much as 85% of expenditures in operating funds. These costs have been trending upward faster than is typical lately, as a result of aggressive compensation increases for Teachers and Staff in order to attract and retain high-quality teachers and staff, and to keep up with a high inflationary environment.

Purchased Services tracks expenditures used for third party contracted services for the District, including special education, custodial, and construction services.

Supplies and Materials accounts for the purchase of consumables, curriculum, digital licensing materials, technology, and other non-capital expenditures related to the education of St. Vrain's students.

Capital Outlay accounts for the cost of refurbishing or building new buildings, as well as purchasing vehicles and large equipment.

Other Expenditures primarily include debt-related transactions, which are mostly related to technology or curriculum licensing or leasing arrangements.

Charter Schools tracks the outflow of resources to the six autonomous charter schools for which the District is the Authorizer.

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

SUMMARY OF REVENUES AND EXPENDITURES - OPERATING FUNDS*

FISCAL YEARS ENDING 2021 - 2028

(CONTINUED ON NEXT PAGE)

	Actual 6/30/21	Actual 6/30/22	Actual 6/30/23	Adopted Budget 6/30/24	Amended Budget 6/30/24
Sources of Revenues					
Local Revenues	$ 191,777,297	$ 204,367,466	$ 260,120,420	$ 263,318,241	$ 299,788,288
State Revenues, Net of Allocations	144,550,644	174,614,616	175,182,892	197,758,662	182,252,786
Federal Revenues	53,890,532	48,385,652	31,950,202	23,394,932	30,635,819
Total Revenues	**390,218,473**	**427,367,734**	**467,253,514**	**484,471,835**	**512,676,893**
Other Sources					
Other Sources	13,986,026	-	3,640,402	-	19,800,000
Total Revenues and Other Sources	**404,204,499**	**427,367,734**	**470,893,916**	**484,471,835**	**532,476,893**
Expenditures					
Salaries	207,742,437	223,591,792	243,208,667	277,882,371	279,712,930
Benefits	71,607,390	79,487,074	93,211,277	95,637,836	97,502,357
Purchased Services	23,079,715	26,651,830	29,705,612	25,918,000	29,012,734
Supplies and Materials	30,334,856	35,229,212	37,553,709	47,273,156	51,604,387
Capital Outlay	15,758,407	4,105,931	8,114,785	3,676,915	23,608,543
Other	10,095,559	10,839,015	12,524,808	9,392,978	11,226,613
Charter Schools	32,736,642	34,937,255	38,501,369	42,198,984	42,828,838
Total Expenditures	**391,355,006**	**414,842,109**	**462,820,227**	**501,980,240**	**535,496,402**
Transfers in (out)	(266,449)	(343,301)	(439,614)	-	-
Total Expenditures & Transfers	**391,621,455**	**415,185,410**	**463,259,841**	**501,980,240**	**535,496,402**
Excess of Revenues and Other Sources Over (Under) Expenditures & Transfers	**12,583,044**	**12,182,324**	**7,634,075**	**(17,508,405)**	**(3,019,509)**
Fund Balance Beginning	159,061,889	171,644,933	183,827,257	181,896,920	191,461,332
Ending Fund Balance	**$ 171,644,933**	**$ 183,827,257**	**$ 191,461,332**	**$ 164,388,515**	**$ 188,441,823**

*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.

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

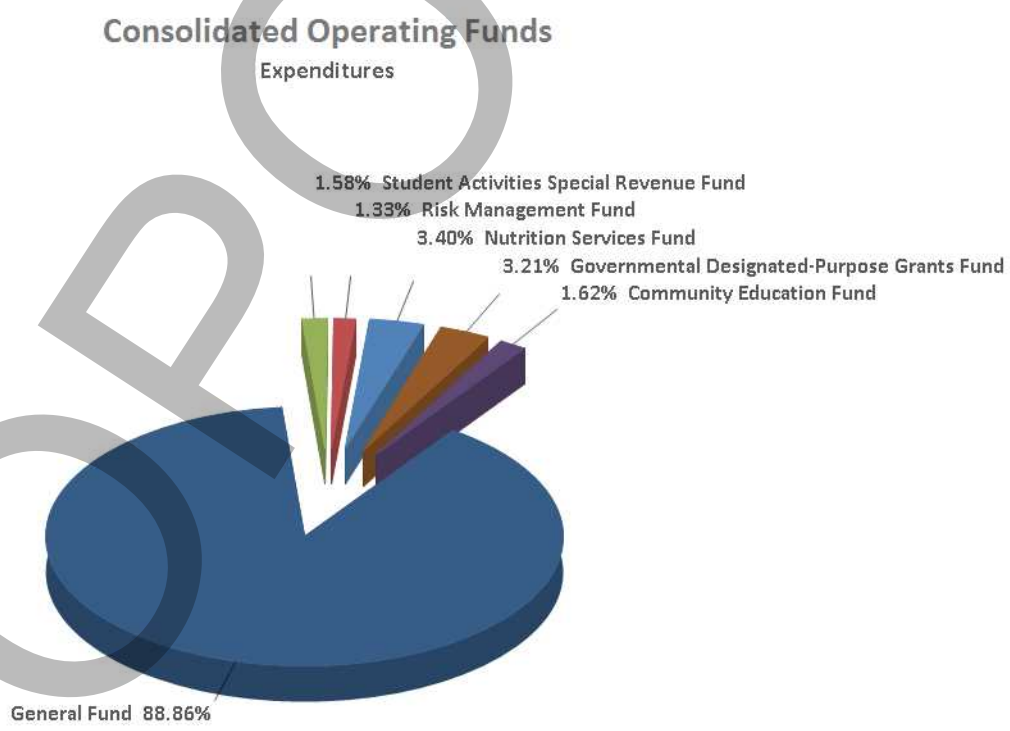
SUMMARY OF REVENUES AND EXPENDITURES - OPERATING FUNDS
FISCAL YEARS ENDING 2021 - 2028
(CONTINUED FROM PREVIOUS PAGE)

	Projected Actual 6/30/24	Adopted Budget 6/30/25	Projected 6/30/26	Projected 6/30/27	Projected 6/30/28
Sources of Revenues					
Local Revenues	$ 300,131,887	$ 311,137,927	$ 321,326,152	$ 324,939,212	$ 337,490,955
State Revenues, Net of Allocations	183,777,637	190,485,917	196,989,484	205,573,607	210,152,638
Federal Revenues	30,223,103	28,297,868	28,155,370	26,253,791	27,118,300
Total Revenues	**514,132,627**	**529,921,712**	**546,471,006**	**556,766,610**	**574,761,893**
Other Sources					
Other Sources	22,851,573	2,800,000	-	-	3,000,000
Total Revenues and Other Sources	**536,984,200**	**532,721,712**	**546,471,006**	**556,766,610**	**577,761,893**
Expenditures					
Salaries	274,457,664	305,970,839	309,373,539	314,136,037	320,412,806
Benefits	95,701,591	105,879,533	107,222,386	109,039,707	111,317,106
Purchased Services	30,173,574	30,460,293	30,309,878	28,347,235	28,669,331
Supplies and Materials	47,626,567	50,183,908	50,166,144	50,810,824	51,776,975
Capital Outlay	25,795,136	7,450,472	7,272,352	7,378,565	7,515,988
Other	10,750,139	11,612,372	11,676,438	11,968,106	12,236,223
Charter Schools	42,828,838	45,160,811	46,610,390	47,975,344	51,030,271
Total Expenditures	**527,333,509**	**556,718,228**	**562,631,127**	**569,655,818**	**582,958,700**
Transfers in (out)	(714,527)	(200,000)	-	-	-
Total Expenditures & Transfers	**528,048,036**	**556,918,228**	**562,631,127**	**569,655,818**	**582,958,700**
Excess of Revenues and Other Sources Over (Under) Expenditures & Transfers	**8,936,164**	**(24,196,516)**	**(16,160,121)**	**(12,889,208)**	**(5,196,807)**
Fund Balance Beginning	191,461,332	200,397,496	176,200,980	160,040,859	147,151,651
Ending Fund Balance	**$ 200,397,496**	**$ 176,200,980**	**$ 160,040,859**	**$ 147,151,651**	**$ 141,954,844**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
CONSOLIDATED ADOPTED BUDGET SUMMARY
FISCAL YEAR ENDING JUNE 30, 2025

Fund Accounts	Net Operating Funds Total	Net Other Funds Total	District Total
Beginning Fund Balance	$ 200,397,496	$ 165,370,429	$ 365,767,925
Revenues	532,721,712	64,794,553	597,516,265
Transfers In	-	-	-
Total Funds Available	**$ 733,119,208**	**$ 230,164,982**	**$ 963,284,190**
Expenditures	$ 556,918,228	$ 85,473,813	$ 642,392,041
Transfers Out	200,000	(200,000)	-
TABOR Reserves	15,443,000	-	15,443,000
Other Appropriated Reserves	160,757,980	144,891,169	305,649,149
Total Appropriations	**$ 733,319,208**	**$ 230,164,982**	**$ 963,484,190**



PROPOSED

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PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
CONSOLIDATED ADOPTED BUDGET SUMMARY
OPERATING FUNDS
FISCAL YEAR ENDING JUNE 30, 2025

	General Fund	Colorado Preschool Program Fund	Community Education Fund	Governmental Designated-Purpose Grants Fund
Revenues				
State Formula				
Property Taxes	$ 182,558,711	$ -	$ -	$ -
State Equalization, net	141,626,810	-	-	-
Specific Ownership Taxes	14,300,000	-	-	-
Local Sources				
Mill Levy Override	74,072,498	-	-	-
Investment Income	6,000,000	-	222,000	-
Charges for Services	2,831,148	-	6,784,300	-
Other	12,671,895	-	1,076,675	100,700
State Sources				
Special Education	12,762,912	-	-	-
Career and Technical Education	1,269,611	-	-	-
Transportation	2,508,463	-	-	-
Preschool Revenue	5,655,989	-	-	-
State On-Behalf Payment to PERA	6,500,000	-	-	-
Other	3,835,708	-	-	2,711,424
Federal Sources				
Special Education	-	-	-	6,098,182
Other	4,839,131	-	-	8,975,555
Total Revenues	**471,432,876**	**-**	**8,082,975**	**17,885,861**
Other Sources	2,800,000	-	-	-
Expenditures				
Instruction Services				
Direct Instruction	258,458,463	-	55,932	7,510,969
Instructional Support Services	53,280,721	-	108,810	9,470,707
School Management	34,162,722	-	-	265,199
Instruction Services Subtotal	**345,901,906**	**-**	**164,742**	**17,246,875**
District Wide Support Services				
General Administration	4,586,464	-	-	-
Fiscal Services	7,493,995	-	-	-
Operations/Maintenance/Custodial	36,996,642	-	-	31,799
Pupil Transportation	17,012,370	-	-	-
Central Services	27,841,247	-	-	78,300
Other Support	1,651,780	-	-	528,887
Nutrition Services	2,500	-	-	-
District Wide Support Services Subtotal	**95,584,998**	**-**	**-**	**638,986**
Community Services	311,356	-	8,831,422	-
Property	762,580	-	-	-
Other Operating Expenditures	6,995,064	-	-	-
Charter Schools	45,160,811	-	-	-
District Wide Subtotal	**53,229,811**	**-**	**8,831,422**	**-**
Total Budgeted Expenditures	**494,716,715**	**-**	**8,996,164**	**17,885,861**
Transfers (in) out	200,000	-	-	-
Total Expenditures and Transfers	494,916,715	-	8,996,164	17,885,861
Net Change in Fund Balance	(20,683,839)	-	(913,189)	-
Beginning Fund Balance	177,095,572	-	5,703,446	-
Ending Fund Balance	**156,411,733**	**-**	**4,790,257**	**-**
Nonspendable	1,707,753	-	-	-
Restricted for TABOR	15,443,000	-	-	-
Restricted	2,276,780	-	4,790,257	-
Committed for Contingencies	10,296,000	-	-	-
Committed	15,844,000	-	-	-
Assigned	77,252,676	-	-	-
Unassigned Fund Balance	**$ 33,591,524**	**$ -**	**$ -**	**$ -**
Funded Pupil Count	31,095.3			31,095.3
Budgeted Expenditure per Funded Pupil	$ 15,910			$ 575

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
CONSOLIDATED ADOPTED BUDGET SUMMARY
OPERATING FUNDS
FISCAL YEAR ENDING JUNE 30, 2025

	Nutrition Services Fund	Risk Management Fund	Student Activities Special Revenue Fund	Total
Revenues				
State Formula				
Property Taxes	$ -	$ -	$ -	$ 182,558,711
State Equalization, net	-	4,600,000	-	146,226,810
Specific Ownership Taxes	-	-	-	14,300,000
Local Sources				
Mill Levy Override	-	-	-	74,072,498
Investment Income	120,000	350,000	260,000	6,952,000
Charges for Services	1,265,000	-	-	10,880,448
Other	55,000	25,000	8,445,000	22,374,270
State Sources				
Special Education	-	-	-	12,762,912
Career and Technical Education	-	-	-	1,269,611
Transportation	-	-	-	2,508,463
Preschool Revenue	-	-	-	5,655,989
State On-Behalf Payment to PERA	-	-	-	6,500,000
Other	9,015,000	-	-	15,562,132
Federal Sources				
Special Education	-	-	-	6,098,182
Other	8,385,000	-	-	22,199,686
Total Revenues	**18,840,000**	**4,975,000**	**8,705,000**	**529,921,712**
Other Sources	-	-	-	2,800,000
Expenditures				
Instruction Services				
Direct Instruction	-	-	8,779,000	274,804,364
Instructional Support Services	-	-	-	62,860,238
School Management	-	-	-	34,427,921
Instruction Services Subtotal	**-**	**-**	**8,779,000**	**372,092,523**
District Wide Support Services				
General Administration	-	-	-	4,586,464
Fiscal Services	-	-	-	7,493,995
Operations/Maintenance/Custodial	-	1,003,263	-	38,031,704
Pupil Transportation	-	-	-	17,012,370
Central Services	-	6,402,625	-	34,322,172
Other Support	-	-	-	2,180,667
Nutrition Services	18,934,600	-	-	18,937,100
District Wide Support Services Subtotal	**18,934,600**	**7,405,888**	**-**	**122,564,472**
Community Services	-	-	-	9,142,778
Property	-	-	-	762,580
Other Operating Expenditures	-	-	-	6,995,064
Charter Schools	-	-	-	45,160,811
District Wide Subtotal	**-**	**-**	**-**	**62,061,233**
Total Budgeted Expenditures	**18,934,600**	**7,405,888**	**8,779,000**	**556,718,228**
Transfers (in) out	-	-	-	200,000
Total Expenditures and Transfers	**18,934,600**	**7,405,888**	**8,779,000**	**556,918,228**
Net Change in Fund Balance	**(94,600)**	**(2,430,888)**	**(74,000)**	**(24,196,516)**
Beginning Fund Balance	4,931,643	6,443,392	6,223,443	200,397,496
Ending Fund Balance	**4,837,043**	**4,012,504**	**6,149,443**	**176,200,980**
Nonspendable	956,500	-	-	2,664,253
Restricted for TABOR	-	-	-	15,443,000
Restricted	3,880,543	-	-	10,947,580
Committed for Contingencies	-	-	-	10,296,000
Committed	-	4,012,504	6,149,443	26,005,947
Assigned	-	-	-	77,252,676
Unassigned Fund Balance	**$ -**	**$ -**	**$ -**	**$ 33,591,524**
Funded Pupil Count	31,095.3	31,095.3	31,095.3	
Budgeted Expenditure per Funded Pupil	$ 609	$ 238	$ 282	

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
CONSOLIDATED ADOPTED BUDGET SUMMARY
OTHER FUNDS
FISCAL YEAR ENDING JUNE 30, 2025

	Bond Redemption Fund	Building Fund	Capital Reserve Fund	Fair Contribution Fund	Self Insurance Fund	Net Total Other Funds
Revenues						
Local Sources						
Property Taxes	$ 16,210,740	$ -	$ -	$ -	$ -	$ 16,210,740
Investment Income	4,000,000	30,000	450,000	300,000	750,000	5,530,000
Charges for Services	-	-	-	-	29,689,200	29,689,200
Other	1,032,856	-	12,000	2,000,000	120,000	3,164,856
State Sources						
State Equalization	-	-	10,199,757	-	-	10,199,757
Total Revenues	**21,243,596**	**30,000**	**10,661,757**	**2,300,000**	**30,559,200**	**64,794,553**
Expenditures						
Debt Services	29,317,689	-	-	-	-	29,317,689
Capital Outlay	-	1,151,713	21,087,799	1,595,000	-	23,834,512
Central Services	-	-	-	-	32,321,612	32,321,612
Total Budgeted Expenditures	**29,317,689**	**1,151,713**	**21,087,799**	**1,595,000**	**32,321,612**	**85,473,813**
Transfers (in) out	-	-	(200,000)	-	-	(200,000)
Net Change in Fund Balance	**(8,074,093)**	**(1,121,713)**	**(10,226,042)**	**705,000**	**(1,762,412)**	**(20,479,260)**
Beginning Fund Balance	125,339,901	1,121,713	14,638,440	10,500,101	13,770,274	165,370,429
Ending Fund Balance	**$ 117,265,808**	**$ -**	**$ 4,412,398**	**$ 11,205,101**	**$ 12,007,862**	**$ 144,891,169**
Funded Pupil Count	31,095.3	31,095.3	31,095.3	31,095.3		
Budgeted Expenditure per Funded Pupil	943	$ 37	$ 678	$ 51		

PROPOSED

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PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
UNIFORM CONSOLIDATED ADOPTED BUDGET SUMMARY
EXPENDITURES BY PROGRAM AND OBJECT
FISCAL YEAR ENDING JUNE 30, 2025

	Fund #	10	18	19	21	22	23
	Fund Name	General Fund	Risk Management Fund	Colorado Preschool Program Fund	Nutrition Services Fund	Governmental Designated-Purpose Grants Fund	Student Activities Special Revenue Fund
BEGINNING FUND BALANCE							
(includes ALL Reserves)	Object/Source	177,095,572	6,443,392	-	4,931,643	-	6,223,443
REVENUES							
Local Sources	1000-1999	292,346,818	375,000	-	1,440,000	-	8,705,000
Intermediate Sources	2000-2999	87,434	-	-	-	100,700	-
State Sources	3000-3999	188,959,250	-	-	9,015,000	2,711,424	-
Federal Sources	4000-4999	4,839,131	-	-	8,385,000	15,073,737	-
TOTAL REVENUES		**486,232,633**	**375,000**	**-**	**18,840,000**	**17,885,861**	**8,705,000**
TOTAL BEGINNING FUND BALANCE & REVENUES		**663,328,205**	**6,818,392**	**-**	**23,771,643**	**17,885,861**	**14,928,443**
TOTAL ALLOCATIONS (TO)FROM OTHER FUNDS	5600,5800	-	-	-	-	-	-
TRANSFERS (TO)FROM OTHER FUNDS	5200-5300	(14,999,757)	4,600,000	-	-	-	-
TRANSFERS TO CHARTER SCHOOLS	0594,5211,5711	(45,160,811)	-	-	-	-	-
OTHER SOURCES	5100,5400, 5500,5900	2,800,000	-	-	-	-	-
AVAILABLE BEGINNING FUND BALANCE & REVENUES							
(Plus or Minus (if Revenue) Allocations and Transfers)		**605,967,637**	**11,418,392**	**-**	**23,771,643**	**17,885,861**	**14,928,443**
EXPENDITURES							
Instruction - Program 0010 - 2099							
Salaries	0100	178,852,752	-	-	-	4,476,964	579,700
Employee Benefits	0200	61,674,148	-	-	-	1,354,365	133,800
Purchased Services	0300,0400,0500	5,330,795	-	-	-	504,650	2,004,900
Supplies and Materials	0600	9,900,052	-	-	-	1,160,339	4,720,900
Property	0700	2,170,392	-	-	-	-	67,500
Other	0800,0900	530,324	-	-	-	14,651	1,272,200
Total Instruction		**258,458,463**	**-**	**-**	**-**	**7,510,969**	**8,779,000**
Supporting Services							
Students - Program 2100							
Salaries	0100	24,019,461	-	-	-	3,511,300	-
Employee Benefits	0200	8,297,451	-	-	-	1,138,254	-
Purchased Services	0300,0400,0500	1,783,281	-	-	-	624,717	-
Supplies and Materials	0600	267,583	-	-	-	832,149	-
Property	0700	-	-	-	-	-	-
Other	0800,0900	49,000	-	-	-	37,880	-
Total Students		**34,416,776**	**-**	**-**	**-**	**6,144,300**	**-**
Instructional Staff - Program 2200							
Salaries	0100	12,600,717	-	-	-	1,784,597	-
Employee Benefits	0200	3,745,601	-	-	-	510,132	-
Purchased Services	0300,0400,0500	641,629	-	-	-	854,541	-
Supplies and Materials	0600	1,548,287	-	-	-	163,137	-
Property	0700	-	-	-	-	14,000	-
Other	0800,0900	327,711	-	-	-	-	-
Total Instructional Staff		**18,863,945**	**-**	**-**	**-**	**3,326,407**	**-**
General Administration- Program 2300							
Salaries	0100	1,792,627	-	-	-	-	-
Employee Benefits	0200	1,114,777	-	-	-	-	-
Purchased Services	0300,0400,0500	1,319,800	-	-	-	-	-
Supplies and Materials	0600	276,100	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800,0900	83,160	-	-	-	-	-
Total General Administration		**4,586,464**	**-**	**-**	**-**	**-**	**-**
School Administration- Program 2400							
Salaries	0100	24,489,173	-	-	-	231,292	-
Employee Benefits	0200	7,930,143	-	-	-	33,907	-
Purchased Services	0300,0400,0500	53,350	-	-	-	-	-
Supplies and Materials	0600	1,653,316	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800,0900	36,740	-	-	-	-	-
Total School Administration		**34,162,722**	**-**	**-**	**-**	**265,199**	**-**
Business Services- Program 2500							
Salaries	0100	4,329,746	-	-	-	-	-
Employee Benefits	0200	1,381,399	-	-	-	-	-
Purchased Services	0300,0400,0500	1,164,295	-	-	-	-	-
Supplies and Materials	0600	89,940	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800,0900	528,615	-	-	-	-	-
Total Business Services		**7,493,995**	**-**	**-**	**-**	**-**	**-**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
UNIFORM CONSOLIDATED ADOPTED BUDGET SUMMARY
EXPENDITURES BY PROGRAM AND OBJECT
FISCAL YEAR ENDING JUNE 30, 2025

	Fund #	27	29	31	41	43	65	
	Fund Name	Community Education Fund	Fair Contributions Fund	Bond Redemption Fund	Building Fund	Capital Reserve Fund	Self Insurance Fund	Total
BEGINNING FUND BALANCE (includes ALL Reserves)	Object/Source	5,703,446	10,500,101	125,339,901	1,121,713	14,638,440	13,770,274	365,767,925
REVENUES								
Local Sources	1000-1999	8,082,975	300,000	21,243,596	30,000	462,000	30,559,200	363,544,589
Intermediate Sources	2000-2999	-	2,000,000	-	-	-	-	2,188,134
State Sources	3000-3999	-	-	-	-	-	-	200,685,674
Federal Sources	4000-4999	-	-	-	-	-	-	28,297,868
TOTAL REVENUES		**8,082,975**	**2,300,000**	**21,243,596**	**30,000**	**462,000**	**30,559,200**	**594,716,265**
TOTAL BEGINNING FUND BALANCE & REVENUES		**13,786,421**	**12,800,101**	**146,583,497**	**1,151,713**	**15,100,440**	**44,329,474**	**960,484,190**
TOTAL ALLOCATIONS (TO)FROM OTHER FUNDS	5600,5800	-	-	-	-	-	-	-
TRANSFERS (TO)FROM OTHER FUNDS	5200-5300	-	-	-	-	10,399,757	-	-
TRANSFERS TO CHARTER SCHOOLS	0594,5211,5711	-	-	-	-	-	-	(45,160,811)
OTHER SOURCES	5100,5400, 5500,5900	-	-	-	-	-	-	2,800,000
AVAILABLE BEGINNING FUND BALANCE & REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)		**13,786,421**	**12,800,101**	**146,583,497**	**1,151,713**	**25,500,197**	**44,329,474**	**918,123,379**
EXPENDITURES								
Instruction - Program 0010 - 2099								
Salaries	0100	1,760	-	-	-	-	-	183,911,176
Employee Benefits	0200	392	-	-	-	-	-	63,162,705
Purchased Services	0300,0400,0500	50,520	-	-	-	-	-	7,890,865
Supplies and Materials	0600	3,260	-	-	-	10,000	-	15,794,551
Property	0700	-	-	-	-	119,500	-	2,357,392
Other	0800,0900	-	-	-	-	-	-	1,817,175
Total Instruction		**55,932**	**-**	**-**	**-**	**129,500**	**-**	**274,933,864**
Supporting Services								
Students - Program 2100								
Salaries	0100	-	-	-	-	-	-	27,530,761
Employee Benefits	0200	-	-	-	-	-	-	9,435,705
Purchased Services	0300,0400,0500	-	-	-	-	-	-	2,407,998
Supplies and Materials	0600	-	-	-	-	-	-	1,099,732
Property	0700	-	-	-	-	-	-	-
Other	0800,0900	-	-	-	-	-	-	86,880
Total Students		**-**	**-**	**-**	**-**	**-**	**-**	**40,561,076**
Instructional Staff - Program 2200								
Salaries	0100	25,800	-	-	-	-	-	14,411,114
Employee Benefits	0200	5,800	-	-	-	-	-	4,261,533
Purchased Services	0300,0400,0500	17,100	-	-	-	-	-	1,513,270
Supplies and Materials	0600	57,110	-	-	-	-	-	1,768,534
Property	0700	-	-	-	-	-	-	14,000
Other	0800,0900	3,000	-	-	-	-	-	330,711
Total Instructional Staff		**108,810**	**-**	**-**	**-**	**-**	**-**	**22,299,162**
General Administration- Program 2300								
Salaries	0100	-	-	-	-	-	-	1,792,627
Employee Benefits	0200	-	-	-	-	-	-	1,114,777
Purchased Services	0300,0400,0500	-	-	-	-	-	-	1,319,800
Supplies and Materials	0600	-	-	-	-	-	-	276,100
Property	0700	-	-	-	-	-	-	-
Other	0800,0900	-	-	-	-	-	-	83,160
Total General Administration		**-**	**-**	**-**	**-**	**-**	**-**	**4,586,464**
School Administration- Program 2400								
Salaries	0100	-	-	-	-	-	-	24,720,465
Employee Benefits	0200	-	-	-	-	-	-	7,964,050
Purchased Services	0300,0400,0500	-	-	-	-	-	-	53,350
Supplies and Materials	0600	-	-	-	-	-	-	1,653,316
Property	0700	-	-	-	-	-	-	-
Other	0800,0900	-	-	-	-	-	-	36,740
Total School Administration		**-**	**-**	**-**	**-**	**-**	**-**	**34,427,921**
Business Services- Program 2500								
Salaries	0100	-	-	-	-	-	-	4,329,746
Employee Benefits	0200	-	-	-	-	-	-	1,381,399
Purchased Services	0300,0400,0500	-	-	-	-	-	-	1,164,295
Supplies and Materials	0600	-	-	-	-	-	-	89,940
Property	0700	-	-	-	-	-	-	-
Other	0800,0900	-	-	-	-	-	-	528,615
Total Business Services		**-**	**-**	**-**	**-**	**-**	**-**	**7,493,995**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
UNIFORM CONSOLIDATED ADOPTED BUDGET SUMMARY
EXPENDITURES BY PROGRAM AND OBJECT
FISCAL YEAR ENDING JUNE 30, 2025

	Fund #	10	18	19	21	22	23
	Fund Name	General Fund	Risk Management Fund	Colorado Preschool Program Fund	Nutrition Services Fund	Governmental Designated-Purpose Grants Fund	Student Activities Special Revenue Fund
Operations and Maintenance - Program 2600							
Salaries	0100	14,470,062	318,834	-	-	-	-
Employee Benefits	0200	5,517,981	86,879	-	-	-	-
Purchased Services	0300,0400,0500	6,593,759	350,050	-	-	31,799	-
Supplies and Materials	0600	9,106,000	244,500	-	-	-	-
Property	0700	1,265,000	-	-	-	-	-
Other	0800,0900	43,840	3,000	-	-	-	-
Total Operations and Maintenance		**36,996,642**	**1,003,263**	**-**	**-**	**31,799**	**-**
Student Transportation - Program 2700							
Salaries	0100	10,634,400	-	-	-	-	-
Employee Benefits	0200	3,627,970	-	-	-	-	-
Purchased Services	0300,0400,0500	662,500	-	-	-	-	-
Supplies and Materials	0600	2,080,000	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800,0900	7,500	-	-	-	-	-
Total Student Transportation		**17,012,370**	**-**	**-**	**-**	**-**	**-**
Central Support - Program 2800							
Salaries	0100	11,760,277	146,287	-	-	65,025	-
Employee Benefits	0200	3,656,722	41,838	-	-	13,275	-
Purchased Services	0300,0400,0500	1,690,588	4,693,800	-	-	-	-
Supplies and Materials	0600	8,118,660	1,510,000	-	-	-	-
Property	0700	2,586,000	-	-	-	-	-
Other	0800,0900	29,000	10,700	-	-	-	-
Total Central Support		**27,841,247**	**6,402,625**	**-**	**-**	**78,300**	**-**
Other Support - Program 2900							
Salaries	0100	286,065	-	-	-	-	-
Employee Benefits	0200	1,320,146	-	-	-	-	-
Purchased Services	0300,0400,0500	45,569	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800,0900	-	-	-	-	528,887	-
Total Other Support		**1,651,780**	**-**	**-**	**-**	**528,887**	**-**
Food Service Operations - 3100							
Salaries	0100	-	-	-	7,409,500	-	-
Employee Benefits	0200	-	-	-	2,872,000	-	-
Purchased Services	0300,0400,0500	-	-	-	135,000	-	-
Supplies and Materials	0600	-	-	-	7,770,000	-	-
Property	0700	-	-	-	550,000	-	-
Other	0800,0900	2,500	-	-	198,100	-	-
Total Food Service Operations		**2,500**	**-**	**-**	**18,934,600**	**-**	**-**
Enterprise Operations - Program 3200							
Salaries	0100	36,000	-	-	-	-	-
Employee Benefits	0200	4,105	-	-	-	-	-
Purchased Services	0300,0400,0500	7,500	-	-	-	-	-
Supplies and Materials	0600	13,500	-	-	-	-	-
Property	0700	5,000	-	-	-	-	-
Other	0800,0900	8,000	-	-	-	-	-
Total Enterprise Operations		**74,105**	**-**	**-**	**-**	**-**	**-**
Community Services - Program 3300							
Salaries	0100	71,860	-	-	-	-	-
Employee Benefits	0200	25,391	-	-	-	-	-
Purchased Services	0300,0400,0500	140,000	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800,0900	-	-	-	-	-	-
Total Community Services		**237,251**	**-**	**-**	**-**	**-**	**-**
Education for Adults- Program 3400							
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		**183,339,797**	**7,405,888**	**-**	**18,934,600**	**10,374,892**	**-**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
UNIFORM CONSOLIDATED ADOPTED BUDGET SUMMARY
EXPENDITURES BY PROGRAM AND OBJECT
FISCAL YEAR ENDING JUNE 30, 2025

	Fund #	27	29	31	41	43	65	
	Fund Name	Community Education Fund	Fair Contributions Fund	Bond Redemption Fund	Building Fund	Capital Reserve Fund	Self Insurance Fund	Total
Operations and Maintenance - Program 2600								
Salaries	0100	-	-	-	-	-	-	14,788,896
Employee Benefits	0200	-	-	-	-	-	-	5,604,860
Purchased Services	0300,0400,0500	-	-	-	-	8,715,000	-	15,690,608
Supplies and Materials	0600	-	-	-	-	-	-	9,350,500
Property	0700	-	-	-	-	3,887,000	-	5,152,000
Other	0800,0900	-	-	-	-	-	-	46,840
Total Operations and Maintenance		**-**	**-**	**-**	**-**	**12,602,000**	**-**	**50,633,704**
Student Transportation - Program 2700								
Salaries	0100	-	-	-	-	-	-	10,634,400
Employee Benefits	0200	-	-	-	-	-	-	3,627,970
Purchased Services	0300,0400,0500	-	-	-	-	45,800	-	708,300
Supplies and Materials	0600	-	-	-	-	-	-	2,080,000
Property	0700	-	-	-	-	4,402,028	-	4,402,028
Other	0800,0900	-	-	-	-	-	-	7,500
Total Student Transportation		**-**	**-**	**-**	**-**	**4,447,828**	**-**	**21,460,198**
Central Support - Program 2800								
Salaries	0100	-	-	-	-	-	249,342	12,220,931
Employee Benefits	0200	-	-	-	-	-	77,270	3,789,105
Purchased Services	0300,0400,0500	-	-	-	-	864,874	30,499,200	37,748,462
Supplies and Materials	0600	-	-	-	-	700,000	5,400	10,334,060
Property	0700	-	-	-	-	1,000,000	-	3,586,000
Other	0800,0900	-	-	-	-	-	1,490,400	1,530,100
Total Central Support		**-**	**-**	**-**	**-**	**2,564,874**	**32,321,612**	**69,208,658**
Other Support - Program 2900								
Salaries	0100	-	-	-	-	-	-	286,065
Employee Benefits	0200	-	-	-	-	-	-	1,320,146
Purchased Services	0300,0400,0500	-	-	-	-	-	-	45,569
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800,0900	-	-	-	-	-	-	528,887
Total Other Support		**-**	**-**	**-**	**-**	**-**	**-**	**2,180,667**
Food Service Operations - 3100								
Salaries	0100	-	-	-	-	-	-	7,409,500
Employee Benefits	0200	-	-	-	-	-	-	2,872,000
Purchased Services	0300,0400,0500	-	-	-	-	-	-	135,000
Supplies and Materials	0600	-	-	-	-	-	-	7,770,000
Property	0700	-	-	-	-	52,442	-	602,442
Other	0800,0900	-	-	-	-	-	-	200,600
Total Food Service Operations		**-**	**-**	**-**	**-**	**52,442**	**-**	**18,989,542**
Enterprise Operations - Program 3200								
Salaries	0100	3,450,640	-	-	-	-	-	3,486,640
Employee Benefits	0200	1,235,793	-	-	-	-	-	1,239,898
Purchased Services	0300,0400,0500	127,050	-	-	-	-	-	134,550
Supplies and Materials	0600	257,900	-	-	-	-	-	271,400
Property	0700	10,000	-	-	-	-	-	15,000
Other	0800,0900	975,600	-	-	-	-	-	983,600
Total Enterprise Operations		**6,056,983**	**-**	**-**	**-**	**-**	**-**	**6,131,088**
Community Services - Program 3300								
Salaries	0100	626,000	-	-	-	-	-	697,860
Employee Benefits	0200	157,264	-	-	-	-	-	182,655
Purchased Services	0300,0400,0500	1,535,000	-	-	-	-	-	1,675,000
Supplies and Materials	0600	411,175	-	-	-	-	-	411,175
Property	0700	20,000	-	-	-	-	-	20,000
Other	0800,0900	25,000	-	-	-	-	-	25,000
Total Community Services		**2,774,439**	**-**	**-**	**-**	**-**	**-**	**3,011,690**
Education for Adults- Program 3400								
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		**8,940,232**	**-**	**-**	**-**	**19,667,144**	**32,321,612**	**280,984,165**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
UNIFORM CONSOLIDATED ADOPTED BUDGET SUMMARY
EXPENDITURES BY PROGRAM AND OBJECT
FISCAL YEAR ENDING JUNE 30, 2025

	Fund #	10	18	19	21	22	23
	Fund Name	General Fund	Risk Management Fund	Colorado Preschool Program Fund	Nutrition Services Fund	Governmental Designated-Purpose Grants Fund	Student Activities Special Revenue Fund
Property - Program 4000							
Salaries	0100	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-
Property	0700	762,580	-	-	-	-	-
Other	0800,0900	-	-	-	-	-	-
Total Property		**762,580**	**-**	**-**	**-**	**-**	**-**
Other Uses - Program 5000 - Including Transfers Out and/or Allocations Out as an Expenditure							
Salaries	0100	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800	6,995,064	-	-	-	-	-
Total Other Uses		**6,995,064**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES		**449,555,904**	**7,405,888**	**-**	**18,934,600**	**17,885,861**	**8,779,000**
RESERVES							
Reserved Fund Balance	0840	140,968,733	4,012,504	-	4,837,043	-	6,149,443
Reserve for TABOR 3% - Program 9310	0840	15,443,000	-	-	-	-	-
TOTAL RESERVES		**156,411,733**	**4,012,504**	**-**	**4,837,043**	**-**	**6,149,443**
TOTAL EXPENDITURES & RESERVES		**605,967,637**	**11,418,392**	**-**	**23,771,643**	**17,885,861**	**14,928,443**
TOTAL AVAILABLE BEGINNING FUND BALANCE & REVENUES LESS TOTAL EXPENDITURES & RESERVES		**-**	**-**	**-**	**-**	**-**	**-**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
UNIFORM CONSOLIDATED ADOPTED BUDGET SUMMARY
EXPENDITURES BY PROGRAM AND OBJECT
FISCAL YEAR ENDING JUNE 30, 2025

	Fund #	27	29	31	41	43	65	
	Fund Name	Community Education Fund	Fair Contributions Fund	Bond Redemption Fund	Building Fund	Capital Reserve Fund	Self Insurance Fund	Total
Property - Program 4000								
Salaries	0100	-	-	-	578,685	-	-	578,685
Employee Benefits	0200	-	-	-	178,930	-	-	178,930
Purchased Services	0300,0400,0500	-	95,000	-	-	100,000	-	195,000
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	1,500,000	-	394,098	1,191,155	-	3,847,833
Other	0800,0900	-	-	-	-	-	-	-
Total Property		**-**	**1,595,000**	**-**	**1,151,713**	**1,291,155**	**-**	**4,800,448**
Other Uses - Program 5000 - Including Transfers Out and/or Allocations Out as an Expenditure								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	16,000	-	-	-	16,000
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800	-	-	29,301,689	-	-	-	36,296,753
Total Other Uses		**-**	**-**	**29,317,689**	**-**	**-**	**-**	**36,312,753**
TOTAL EXPENDITURES		**8,996,164**	**1,595,000**	**29,317,689**	**1,151,713**	**21,087,799**	**32,321,612**	**597,031,230**
RESERVES								
Reserved Fund Balance	0840	4,790,257	11,205,101	117,265,808	-	4,412,398	12,007,862	305,649,149
Reserve for TABOR 3% - Program 9310	0840	-	-	-	-	-	-	15,443,000
TOTAL RESERVES		**4,790,257**	**11,205,101**	**117,265,808**	**-**	**4,412,398**	**12,007,862**	**321,092,149**
TOTAL EXPENDITURES & RESERVES		**13,786,421**	**12,800,101**	**146,583,497**	**1,151,713**	**25,500,197**	**44,329,474**	**918,123,379**
TOTAL AVAILABLE BEGINNING FUND BALANCE & REVENUES LESS TOTAL EXPENDITURES & RESERVES		**-**	**-**	**-**	**-**	**-**	**-**	**-**

Expenditures do not include transfers to charter schools

PROPOSED

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PROPOSED

ST. VRAIN VALLEY SCHOOLS

academic excellence by design

INFORMATIONAL SECTION

ADOPTED BUDGET

2024 - 2025 Fiscal Year

PROPOSED

Tax Base and Rate Trends

Approximately 54.4% of the District's General Fund revenue comes from local property taxes (including mill levy overrides), amounting to about $256.6 million. Property taxes also fund the repayment of the District's general obligation debt through the Bond Redemption Fund, amounting to $16.2 million in FY25.

The amount of property tax owed by a taxpayer for the school district is based on the property's assessed valuation, multiplied by the District's mill levy, and then divided by one thousand (one mill is equal to one dollar per $1,000 of assessed value). Assessed valuation and mill levy rates are certified annually each December, and collected the following year. The District's current mill levy is 57.238, which was certified in December of 2023 for collection in 2024. The assessed value of a property is determined by multiplying its value (as determined by the County Assessor) by the assessment rate, which varies depending on the type of property. For example, to find the 2023 property tax owed in 2024 for a home with a value of :

Actual Value	×	Assessment Rate	×	Mill Levy	/	1,000	=	Annual Property Tax
$450,000	×	6.70%	×	57.238	/	1,000	=	$ 1,725.73

The District's total mill levy actually comprises four different levies. The General Fund Levy (27.000 mills) is the portion of Total Program Revenue that is set by the State and detailed on page 70 in the Financial Section of the full budget document. The Abatement Levy (0.272 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 Override (13.238 mills) represents voter-approved levies for operating expenses related to specific purposes, listed on page 68 in the Financial Section of the full budget document. Finally, the Debt Service Levy (16.728 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 following tables show the history of St. Vrain's property tax mill levies, net assessed values and tax collections.

SUMMARY OF PROPERTY TAX LEVIES
CALENDAR YEARS 2024 - 2023

Year	General Fund Levy	Abatement Levy	Mill Levy Override	General Operating Subtotal	Debt Service Levy	Total Property Tax Levies
2023	27.000	0.272	13.238	40.510	16.728	**57.238**
2022	26.995	0.250	13.590	40.835	17.550	**58.385**
2021	25.995	0.223	13.590	39.808	17.550	**57.358**
2020	24.995	0.407	13.590	38.992	17.550	**56.542**
2019	24.995	1.424	13.590	40.009	17.550	**57.559**
2018	24.995	0.250	13.590	38.835	17.550	**56.385**
2017	24.995	0.259	13.590	38.844	17.550	**56.394**
2016	24.995	0.810	13.590	39.395	17.550	**56.945**
2015	24.995	0.502	13.590	39.087	14.800	**53.887**
2014	24.995	0.288	13.590	38.873	14.800	**53.673**

PROPOSED

NET ASSESSED VALUATION BY COUNTY
CALENDAR YEARS 2014 - 2023

Year	Boulder County	Weld County	Larimer County	Broomfield County	Total Assessed Value	Percent Change
2023	2,996,796,679	3,077,099,679	21,603,864	3,128,319	6,098,628,541	23.01 %
2022	2,394,474,512	2,545,101,338	15,735,822	2,499,216	4,957,810,888	20.57 %
2021	2,426,811,835	1,666,998,520	16,294,426	2,011,350	4,112,116,131	0.37 %
2020	2,231,864,438	1,848,463,092	14,181,258	2,627,929	4,097,136,717	(1.90)%
2019	2,226,037,325	1,933,877,292	14,011,716	2,372,908	4,176,299,241	21.40 %
2018	1,990,460,116	1,432,932,917	13,157,618	3,500,184	3,440,050,835	6.50 %
2017	1,975,592,867	1,239,011,575	13,152,385	2,204,822	3,229,961,649	8.14 %
2016	1,738,703,615	1,234,100,985	12,076,494	1,840,701	2,986,721,795	2.70 %
2015	1,736,453,293	1,155,572,170	12,076,858	4,237,641	2,908,339,962	21.74 %
2014	1,513,034,671	859,911,270	10,476,070	5,539,040	2,388,961,051	- %

TAX IMPACT ON RESIDENTIAL PROPERTY OWNER
CALENDAR YEARS 2019 - 2023

Year	Assessment Rate	Mill Levy Rate	Amount Owed per $100,000 of Home Value
2023	6.70	57.238	383.49
2022	6.95	58.385	405.78
2021	7.15	57.358	410.11
2020	7.15	56.542	404.28
2019	7.15	57.559	411.55

Note: In May 2024, the Colorado legislature passed Senate Bill 24-233, which will adjust future assessment rates. The residential rate is set at 6.7% for calendar year 2024, and is increased thereafter to 7.15%.

PROPERTY TAX LEVIED AND COLLECTED - ALL FUNDS
CALENDAR YEARS 2014 - 2023

Levy Year	Collection Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collection to Levy	Outstanding Delinquent Taxes
2023	2024*	349,073,300	343,348,498	98.36 %	2,574,240	345,922,738	99.10 %	5,724,802
2022	2023	289,794,441	285,189,876	98.41 %	2,980,659	288,170,535	99.44 %	4,604,565
2021	2022	236,198,654	232,167,867	98.29 %	2,943,388	235,111,255	99.54 %	4,030,786
2020	2021	231,660,304	227,909,448	98.38 %	1,798,672	229,708,120	99.16 %	3,750,856
2019	2020	240,383,609	235,221,537	97.85 %	4,923,903	240,145,440	99.90 %	5,162,072
2018	2019	193,967,267	183,982,625	94.85 %	1,419,585	185,402,210	95.58 %	9,984,642
2017	2018	182,150,457	176,545,011	96.92 %	1,727,654	178,272,665	97.87 %	5,605,446
2016	2017	170,078,874	164,706,586	96.84 %	1,720,288	166,426,874	97.85 %	5,372,288
2015	2016	156,721,715	151,709,870	96.80 %	1,889,241	153,599,111	98.01 %	5,011,845
2014	2015	128,222,707	123,353,818	96.20 %	1,600,853	124,954,671	97.45 %	4,868,889

**Estimated collections in 2024*

PROPOSED

General Obligation Bonds

Historical Savings

The District has four outstanding bond series as detailed in the table on page 145. Since 2010 the District has been able to save taxpayers over $82 million due to refinancing and early payments.

HISTORICAL BOND SAVINGS SINCE 2010

	Savings due to:			
Series	**Refinancing**	**Called/Defeased**	**Structural**	**Total**
2010A Building	$ -	$ 1,590,000	$ -	$ 1,590,000
2011 Refunding	2,000,000	-	-	2,000,000
2011B Refunding	1,700,000	-	-	1,700,000
2012 Refunding	3,500,000	847,000	-	4,347,000
2014 Refunding	7,950,000	-	-	7,950,000
2016A Refunding	20,147,000	-	-	20,147,000
2016B Refunding	2,777,000	-	-	2,777,000
2018 Building	-	-	5,000,000	5,000,000
2016C (33-36 maturities)	-	36,800,000	-	36,800,000
Total	**$ 38,074,000**	**$ 39,237,000**	**$ 5,000,000**	**$ 82,311,000**

Amounts are stated in future value savings.

Projects Funded by Bonds

Projects for Longmont Schools

- Adding new classrooms and building space to accommodate student growth and address capacity impacts
- Increasing safety with improved security entrances, stair barriers and sidewalk repairs
- Repairing and replacing roofs, windows, doors, caulking and masonry to reduce mold and airborne contaminants
- Adding security camera coverage inside hallways and surrounding exteriors to create a safer environment
- Upgrading building interiors such as commons, science labs and music rooms
- Creating safer building evacuations by repairing doors, ramps and exit pathways
- Improving building lighting inside, outside and throughout parking areas to create safe walk areas in low light conditions
- Updating doors and ramps to ensure safe accessibility in accordance with the Americans with Disability Act (ADA)
- Replacing classroom temperature controls, air quality, floor sinks, faucets, flush valves and filtered water bottle filling stations to improve the learning environments

Projects for Erie Schools

- A new 120,000 square foot PK-8 school to accommodate student growth and address capacity impacts
- Repairing exterior learning spaces
- Building additions and a 31,000 square foot high school wing
- Increasing parking areas

(continued on next page)

PROPOSED

Projects for Erie Schools (continued)

- Improving entrances and camera coverage to create a safer environment
- Remodeling high school science rooms
- Improving lighting along facility exteriors and parking lots
- Adding cafeteria/gym multi-use spaces
- Repairing masonry and exterior caulking to protect from moisture, mold and airborne contaminants
- Replacing emergency generators
- Repairing and replacing cracked, broken and missing sidewalks
- Replacing leaking water control valves
- Building retaining walls and fencing
- Replacing antiquated exhaust fans, faucets, lavatories, filtered drinking fountains and floor sinks
- Installing new door closers and retrofitting locks to create safe classroom environments
- Americans with Disabilities Act (ADA) improvements and repairs

Projects for Carbon Valley

- New elementary school to accommodate student growth and address capacity impacts
- Outfitting buildings with security cameras inside and out, lighting parking lot walk paths and establishing secure entryways
- Replacing classroom doors and key systems
- Adding a new wing to the high school and increasing parking
- Repairing roofs at several schools
- Finishing several building components of Spark! Discovery Preschool to support young families
- Improving classroom environment temperature controls and interior lighting systems in learning environments
- Upgrading and replacing fire alarm systems
- Repairing exit doors as well as concrete walk pathways and paved areas to provide safe exiting paths for students and community members
- Maintenance and repairs to improve air quality and reduce airborne particulates
- Exterior maintenance including: adding gutters and downspouts to move water away from buildings; completing landscaping repairs; and caulking and painting windows
- Repairing and replacing filtered water bottle filling stations
- Adding new water heaters and plumbing systems to improve on the quality of water in the buildings

Projects for Lyons Schools

- Improvements to the auditorium
- Adding cameras inside hallways and outside of structures to create a safer environment
- Adding classrooms to the elementary school to accommodate student growth and address capacity impacts
- Remodeling interior classrooms to enhance learning environments
- Improving safety by increasing lighting around buildings that operate during low light periods
- Improvements to the cafeteria areas
- Improving safety by adding GFCI outlets
- Installing lights in parking lots for increased safety
- Installing Americans with Disabilities Act (ADA) compliant pedestrian walking paths to bleachers to improve accessibility
- Replacing pea gravel with wood chips
- Replacing and relocating sinks and adding filtered water bottle filling stations designed to reduce water particulates

PROPOSED

Projects for Mead Schools

- Adding new classrooms and a new wing to the high school to accommodate student growth and address capacity impacts
- Increasing security camera coverage inside hallways and surrounding exteriors to create a safer environment
- Increasing building sizes
- Remodeling building interiors to enhance learning environments
- Adding new exterior sidewalks for better access
- Increasing parking
- Addressing roof drainage issue impacting asphalt, including removing asphalt and installing underground storm drainage system
- Bringing the auditorium stage into Americans with Disabilities Act (ADA) compliance
- Addressing exterior lighting issues to enhance safety
- Installing smoke vents
- Repairing roadway
- Replacing trees
- Installing infield irrigation system
- Repairing tennis courts
- Adding fume hoods in science classrooms
- Installing new camera server

Projects for Niwot Schools

- Adding auditorium seats
- Upgrading lighting
- Building new library
- Increasing security camera coverage inside hallways and surrounding exteriors to create a safer environment
- Remodeling the interior to enhance learning environments
- Adding a new auditorium stage floor
- Rebuilding bus loop and playground area
- Improving safety by securing entrances
- Replacing interior finishes reaching their life expectancy
- Installing safety pole
- Replacing exterior doorways
- Addressing air flow problem in kiln room
- Repairing dumpster area for safety
- Installing pumps and replacing boiler system
- Replacing drains and drinking fountains
- Adding isolation valves
- Addressing lack of hot water issues
- Installing new camera server
- Adding fume hoods in science classrooms

PROPOSED

General Obligation Bonds

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
BOND AMORTIZATION SCHEDULE
FISCAL YEARS 2024 - 2034

	Series 2010B Bonds			Series 2014A Bonds			Series 2016A Bonds			Series 2016C Bonds			Aggregate Debt Service		
Date	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
12/15/2024	-	2,174,870	2,174,870	7,500,000	936,625	8,436,625	100,000	1,868,675	1,968,675	7,610,000	2,241,975	9,851,975	15,210,000	7,222,145	22,432,145
6/15/2025	-	2,174,870	2,174,870	-	749,125	749,125	-	1,867,425	1,867,425	-	2,078,125	2,078,125	-	6,869,545	6,869,545
12/15/2025	-	2,174,870	2,174,870	14,625,000	749,125	15,374,125	100,000	1,867,425	1,967,425	8,185,000	2,078,125	10,263,125	22,910,000	6,869,545	29,779,545
6/15/2026	-	2,174,870	2,174,870	-	383,500	383,500	-	1,866,175	1,866,175	-	1,873,500	1,873,500	-	6,298,045	6,298,045
12/15/2026	3,175,000	2,174,870	5,349,870	15,340,000	383,500	15,723,500	100,000	1,866,175	1,966,175	8,895,000	1,873,500	10,768,500	27,510,000	6,298,045	33,808,045
6/15/2027	-	2,090,097	2,090,097	-	-	-	-	1,863,675	1,863,675	-	1,651,125	1,651,125	-	5,604,897	5,604,897
12/15/2027	8,825,000	2,090,097	10,915,097	-	-	-	10,415,000	1,863,675	12,278,675	8,950,000	1,651,125	10,601,125	28,190,000	5,604,897	33,794,897
6/15/2028	-	1,847,851	1,847,851	-	-	-	-	1,603,300	1,603,300	-	1,427,375	1,427,375	-	4,878,526	4,878,526
12/15/2028	9,310,000	1,847,851	11,157,851	-	-	-	10,985,000	1,603,300	12,588,300	8,975,000	1,427,375	10,402,375	29,270,000	4,878,526	34,148,526
6/15/2029	-	1,587,636	1,587,636	-	-	-	-	1,328,675	1,328,675	-	1,203,000	1,203,000	-	4,119,311	4,119,311
12/15/2029	9,825,000	1,587,636	11,412,636	-	-	-	11,540,000	1,328,675	12,868,675	8,820,000	1,203,000	10,023,000	30,185,000	4,119,311	34,304,311
6/15/2030	-	1,308,115	1,308,115	-	-	-	-	1,097,875	1,097,875	-	982,500	982,500	-	3,388,490	3,388,490
12/15/2030	10,385,000	1,308,115	11,693,115	-	-	-	12,200,000	1,097,875	13,297,875	8,945,000	982,500	9,927,500	31,530,000	3,388,490	34,918,490
6/15/2031	-	1,010,066	1,010,066	-	-	-	-	853,875	853,875	-	758,875	758,875	-	2,622,816	2,622,816
12/15/2031	10,980,000	1,010,066	11,990,066	-	-	-	14,900,000	853,875	15,753,875	13,800,000	758,875	14,558,875	39,680,000	2,622,816	42,302,816
6/15/2032	-	692,195	692,195	-	-	-	-	555,875	555,875	-	413,875	413,875	-	1,661,945	1,661,945
12/15/2032	11,620,000	692,195	12,312,195	-	-	-	15,700,000	555,875	16,255,875	16,555,000	413,875	16,968,875	43,875,000	1,661,945	45,536,945
6/15/2033	-	355,796	355,796	-	-	-	-	241,875	241,875	-	-	-	-	597,671	597,671
12/15/2033	12,290,000	355,796	12,645,796	-	-	-	16,125,000	241,875	16,366,875	-	-	-	28,415,000	597,671	29,012,671
Total	**76,410,000**	**28,657,857**	**105,067,857**	**37,465,000**	**3,201,875**	**40,666,875**	**92,165,000**	**24,426,175**	**116,591,175**	**90,735,000**	**23,018,725**	**113,753,725**	**296,775,000**	**79,304,632**	**376,079,632**

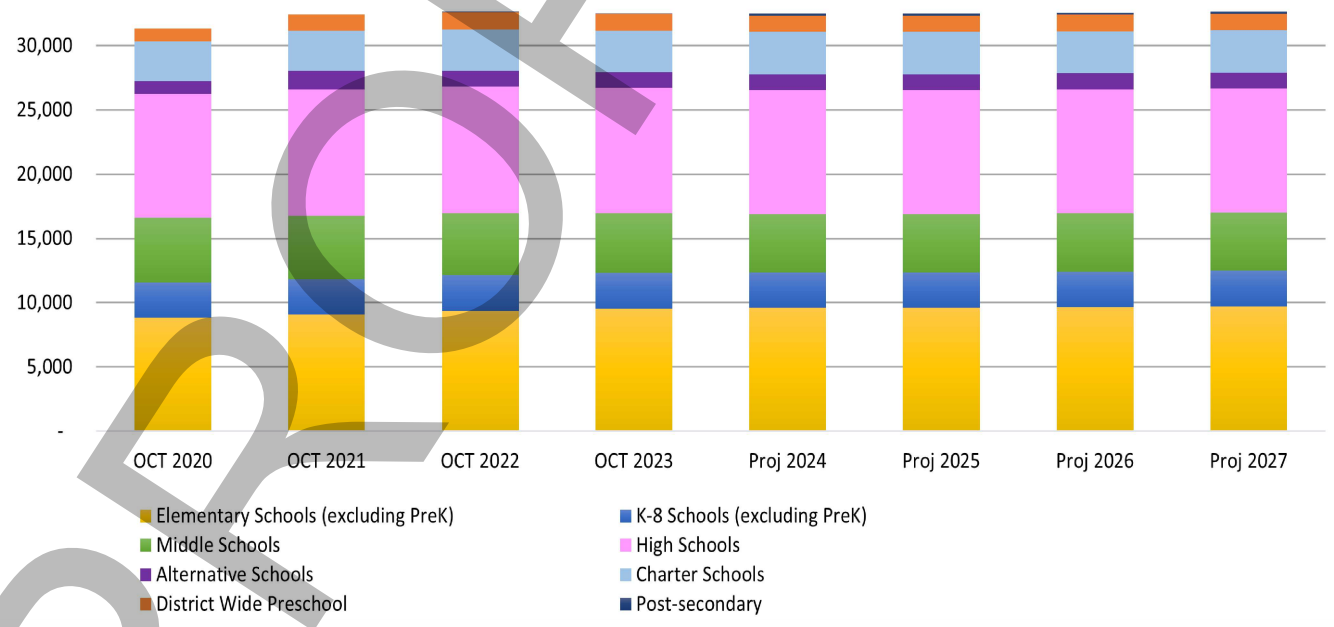
PROPOSED

Student Enrollment

Each year all public school districts and facilities across the state of Colorado participate in the Student October Count data submission to the Colorado Department of Education (CDE). The purpose of this data collection is to obtain required student level data as provided for by state statute, including information regarding students' funding eligibility as outlined in the Public School Finance Act of 1994, as amended. The Student October Count is based on a one day membership count in which districts are asked to report all students who are actively enrolled and attending classes through their district on that date. The actual enrollment numbers presented below come from the October Count for the year indicated.

The St. Vrain Valley School's Planning Department creates student projections by blending a cohort survival model with a student resident model. This blended approach provides a comprehensive model that is additionally influenced by building permits and birth data. The cohort survival model is the core of this approach as it leverages historical enrollment data to track how each cohort of students progress through the school system. Retention rates between grades are analyzed to uncover patterns in student movement within each high school feeder as well as accounting for possible open enrollment patterns. By projecting these cohort survival rates forward this model forecasts the number of students likely to progress at each grade for each school. Simultaneously, the student resident model introduces a different lens by incorporating the impact of residential development on enrollment. Building permits, indicative of housing growth within the different communities, influence the model dependent upon residential unit type (single family vs multi-family). By examining the permits issued, along with the nature and speed of upcoming residential construction, this model accounts for the potential influx or decline of students based on changing community demographics. Birth data further enhances this hybrid projection. Analyzing births within the District provides a forward-looking perspective on the future student population. Birth rates help guide student projections for kindergarten, and to some extent first grade, enrollments. This hybrid approach provides an adaptive methodology that harnesses power of historical trends, demographic shifts, and residential developments to offer a more comprehensive and adaptive approach to predicting student enrollments for a continually changing region.

Historical and Projected Student Enrollment



PROPOSED

STUDENT ENROLLMENT BY SCHOOL
(CONTINUED ON NEXT PAGES)

Location	October 2020	October 2021	October 2022	October 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027
Elementary Schools (excluding PreK)								
Alpine Elementary	361	347	368	352	368	360	355	350
Black Rock Elementary	518	553	577	584	582	590	597	605
Blue Mountain Elementary	522	513	525	525	535	538	540	542
Burlington Elementary	311	289	282	276	267	270	272	274
Centennial Elementary	489	485	468	487	484	490	494	498
Central Elementary	282	309	302	305	299	289	284	279
Columbine Elementary	240	227	223	214	211	204	200	196
Eagle Crest Elementary	457	403	393	373	378	381	383	385
Erie Elementary	299	307	333	407	434	457	487	517
Fall River Elementary	462	452	465	468	473	465	461	457
Grand View Elementary	340	386	392	388	394	404	414	424
Highlands Elementary	-	219	322	429	492	502	512	522
Hygiene Elementary	289	293	305	288	289	278	271	263
Indian Peaks Elementary	263	230	223	218	218	215	213	211
Legacy Elementary	456	446	434	442	438	430	426	423
Longmont Estates Elementary	284	280	292	335	322	325	327	330
Lyons Elementary	244	264	249	249	236	234	232	230
Mead Elementary	537	665	773	802	828	840	857	875
Mountain View Elementary	236	234	280	288	283	284	286	287
Niwot Elementary	378	369	378	370	365	361	358	354
Northridge Elementary	251	274	266	274	267	267	267	267
Prairie Ridge Elementary	436	430	424	411	414	416	419	422
Red Hawk Elementary	547	561	556	560	556	560	564	567
Rocky Mountain Elementary	325	309	292	269	265	252	243	235
Sanborn Elementary	291	240	243	218	197	192	187	182
Elementary Schools Total	**8,818**	**9,085**	**9,365**	**9,532**	**9,595**	**9,604**	**9,649**	**9,695**
K-8 Schools (excluding PreK)								
Soaring Heights PK-8	1,187	1,147	1,183	1,193	1,200	1,220	1,240	1,260
Thunder Valley K-8	782	825	832	857	845	861	877	894
Timberline PK-8	788	792	758	732	695	665	648	630
K-8 Schools Total	**2,757**	**2,764**	**2,773**	**2,782**	**2,740**	**2,746**	**2,765**	**2,784**

PROPOSED

STUDENT ENROLLMENT BY SCHOOL
(CONTINUED FROM PREVIOUS PAGE)

Location	October 2020	October 2021	October 2022	October 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027
Middle Schools								
Altona Middle	794	795	771	745	688	682	675	669
Coal Ridge Middle	816	819	801	763	742	751	759	768
Erie Middle	790	782	731	743	771	782	794	805
Longs Peak Middle	426	391	396	382	378	374	371	367
Mead Middle	489	533	559	575	577	586	595	603
Sunset Middle	430	395	377	341	327	320	315	310
Trail Ridge Middle	609	549	524	470	437	422	410	401
Westview Middle	706	648	653	621	629	620	611	604
Middle Schools Total	**5,060**	**4,912**	**4,812**	**4,640**	**4,549**	**4,537**	**4,530**	**4,527**
High Schools (Excluding Post-secondary)								
Erie High	1,609	1,713	1,756	1,759	1,740	1,770	1,800	1,830
Frederick High	1,213	1,331	1,410	1,449	1,487	1,494	1,502	1,509
Longmont High	1,265	1,275	1,263	1,254	1,246	1,230	1,220	1,210
Lyons Middle Senior	398	366	374	355	339	341	344	347
Mead High	1,086	1,083	1,119	1,098	1,125	1,140	1,155	1,170
Niwot High	1,200	1,287	1,355	1,471	1,481	1,484	1,486	1,489
Silver Creek High	1,301	1,274	1,251	1,216	1,195	1,185	1,171	1,161
Skyline High	1,520	1,487	1,306	1,159	1,024	989	962	932
High Schools Total	**9,592**	**9,816**	**9,834**	**9,761**	**9,637**	**9,633**	**9,640**	**9,648**
Traditional School Total	**26,227**	**26,577**	**26,784**	**26,715**	**26,521**	**26,520**	**26,584**	**26,654**

PROPOSED

STUDENT ENROLLMENT BY SCHOOL
(CONTINUED FROM PREVIOUS PAGE)

Location	October 2020	October 2021	October 2022	October 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027
Alternative Schools								
Apex Homeschool	784	717	729	726	735	735	735	735
LaunchEd Academy	-	585	348	329	334	334	334	334
New Meridian High School	111	98	99	99	105	105	105	105
St Vrain Virtual High School	107	61	75	79	80	80	80	80
Alternative Schools Total	**1,002**	**1,461**	**1,251**	**1,233**	**1,254**	**1,254**	**1,254**	**1,254**
Charter Schools								
Aspen Ridge Preparatory School	482	503	547	548	572	572	572	572
Carbon Valley Academy	193	211	265	250	258	258	258	258
Firestone Charter Academy	611	617	619	612	624	624	624	624
Flagstaff Academy	786	748	728	725	726	726	726	726
St Vrain Community Montessori School	223	228	226	236	234	234	234	234
Twin Peaks Classical Academy	808	830	807	853	860	860	860	860
Charter Schools Total	**3,103**	**3,137**	**3,192**	**3,224**	**3,274**	**3,274**	**3,274**	**3,274**
District Total without PreK	**30,332**	**31,175**	**31,227**	**31,172**	**31,049**	**31,048**	**31,112**	**31,182**
District Wide Preschool	980	1,231	1,358	1,280	1,300	1,300	1,300	1,300
Post-secondary *	-	-	54	54	154	154	154	154
Total with Preschool and Post-secondary	**31,312**	**32,406**	**32,639**	**32,506**	**32,503**	**32,502**	**32,566**	**32,636**
Percent Change		3.49 %	0.72 %	(0.41)%	(0.01)%		0.20 %	0.21 %

*Students enrolled after 12th grade and attending higher education courses through Accelerating Students through Concurrent Enrollment (ASCENT), Teacher Recruitment Education and Preparation (TREP), or Pathways in Technology Early College High Schools (P-TECH).

PROPOSED

SUMMARY OF FULL-TIME EQUIVALENT (FTE) EMPLOYEES BY LOCATION
FOR THE YEARS ENDED 2021 - 2025

	Actual FY21	Actual FY22	Actual FY23	Projected Actual FY24	Adopted Budget FY25
School Buildings					
Elementary Schools FTE					
Alpine Elementary	36.80	37.69	41.20	43.20	43.87
Black Rock Elementary	41.31	46.96	49.56	49.56	46.31
Blue Mountain Elementary	46.34	49.00	50.45	51.01	49.90
Burlington Elementary	31.50	33.36	32.77	32.96	32.52
Centennial Elementary	40.38	43.03	43.91	46.75	45.37
Central Elementary	29.55	30.53	31.50	32.19	31.94
Columbine Elementary	31.49	31.32	31.06	31.03	30.73
Eagle Crest Elementary	41.60	41.04	42.93	43.05	43.84
Erie Elementary	31.19	37.74	39.46	41.95	44.94
Fall River Elementary	37.99	41.12	44.76	44.89	43.37
Grand View Elementary	33.58	35.85	38.35	37.95	37.01
Highlands Elementary	-	32.48	38.78	43.69	46.81
Hygiene Elementary	30.00	31.34	31.31	32.30	30.31
Indian Peaks Elementary	33.88	33.40	31.63	33.31	32.23
Legacy Elementary	35.00	35.90	36.00	39.75	42.21
Longmont Estates Elementary	35.91	37.75	40.28	42.31	43.15
Lyons Elementary	26.41	27.17	28.64	29.57	28.87
Mead Elementary	50.41	55.48	63.68	69.39	68.43
Mountain View Elementary	38.76	42.03	42.60	41.52	41.51
Niwot Elementary	42.79	43.59	43.56	44.50	41.92
Northridge Elementary	35.88	37.23	37.33	41.64	39.94
Prairie Ridge Elementary	40.25	42.09	41.75	42.15	42.59
Red Hawk Elementary	41.89	45.70	48.95	47.99	46.17
Rocky Mountain Elementary	40.43	41.35	37.08	35.45	35.79
Sanborn Elementary	30.84	30.72	28.53	28.47	25.56
Spark Discovery Preschool	22.06	26.52	32.05	33.19	30.69
Total Elementary Schools FTE	**906.24**	**990.39**	**1,028.12**	**1,059.77**	**1,045.98**
Middle Schools and PreK-8 FTE					
Altona Middle	61.51	63.27	62.92	61.91	60.15
Coal Ridge Middle	58.59	59.56	60.25	59.25	58.40
Erie Middle	53.30	53.76	53.88	51.54	52.70
Longs Peak Middle	46.19	46.38	45.00	46.87	45.72
Mead Middle	42.03	42.15	45.13	47.25	48.23
Soaring Heights PK-8	99.46	99.30	106.57	111.43	111.89
Sunset Middle	42.39	41.43	36.53	36.03	35.03
Thunder Valley K-8	75.13	80.05	79.91	83.46	83.46
Timberline PK-8	85.69	88.28	91.28	90.85	89.75
Trail Ridge Middle	50.63	48.16	46.25	45.54	43.68
Westview Middle	50.00	49.15	47.63	47.63	47.13
Total Middle Schools and PreK-8 FTE	**664.92**	**671.49**	**675.35**	**681.76**	**676.14**
High Schools FTE					
Erie High	89.32	101.26	104.13	106.06	106.59
Frederick High	82.00	85.82	89.08	91.41	94.80
Longmont High	87.09	90.90	90.97	90.76	88.29
Lyons Middle Senior	37.32	37.82	36.61	37.05	37.12
Mead High	74.77	78.05	78.99	78.65	80.27
New Meridian High School	19.63	21.28	20.37	18.40	16.28
Niwot High	76.58	80.31	83.42	91.09	92.03

PROPOSED

SUMMARY OF FULL-TIME EQUIVALENT (FTE) EMPLOYEES BY LOCATION
FOR THE YEARS ENDED 2021 - 2025

	Actual FY21	Actual FY22	Actual FY23	Projected Actual FY24	Adopted Budget FY25
Silver Creek High	82.26	84.14	80.68	79.31	78.02
Skyline High	98.67	102.44	99.13	94.83	90.13
Total High Schools FTE	**647.64**	**682.02**	**683.38**	**687.56**	**683.53**
Total School Buildings FTE	**2,218.80**	**2,343.90**	**2,386.85**	**2,429.09**	**2,405.65**
Departments and Programs FTE					
Apex Homeschool Program	27.06	27.09	26.93	26.35	26.61
Area Resources	-	-	-	5.00	5.00
Assessment	9.00	9.50	11.00	11.50	11.00
Athletics Programs	3.00	3.00	3.00	3.00	3.00
Board of Education	1.00	1.00	-	-	-
Career Technical Education	27.38	27.59	29.21	34.68	35.00
Community Facility Use	1.00	2.00	2.00	3.00	3.00
Community Schools	85.42	87.66	94.16	99.04	98.90
Curriculum	16.00	14.50	14.28	14.28	14.28
Custodial Services	169.50	172.50	173.50	174.50	175.50
District Learning Services	9.00	9.45	13.00	10.00	11.00
District Technology Services	52.00	55.00	57.50	60.50	65.00
eLearning Services	2.00	3.00	5.00	5.00	5.00
Energy Management	2.00	2.00	2.00	2.00	2.00
English Language Proficiency Act	6.17	6.17	7.50	7.50	7.50
Financial Services	19.60	21.60	21.00	27.00	28.25
Gifted and Talented	4.00	4.00	4.00	4.50	4.50
Human Resources	22.25	27.25	26.25	25.50	27.25
Information Community Resource	7.00	7.00	7.50	8.00	8.00
Innovation Programs	20.50	22.88	24.00	26.67	27.84
LaunchED	144.48	33.50	32.67	33.84	33.83
Legal Services	-	-	-	2.00	2.00
Literacy - Elementary	3.20	6.70	6.50	5.33	6.70
Main Street School	30.56	32.59	55.69	50.00	57.81
Nutrition Services	164.61	181.84	166.00	192.05	193.09
Office of Professional Development	17.30	15.00	18.50	27.50	27.50
Operations and Maintenance	82.00	81.00	81.00	79.00	81.00
Planning	3.00	3.00	4.25	3.25	3.00
Preschool	5.63	9.13	9.06	9.56	23.41
P-TECH	5.50	9.00	11.50	12.00	11.00
Purchasing	5.00	5.00	5.00	5.00	5.00
Records Management	4.00	4.00	4.00	4.00	4.00
Risk Management	3.00	3.00	3.00	3.00	4.00
Special Education	146.56	148.88	145.16	153.94	162.20
St Vrain Virtual High School	7.00	6.00	6.00	5.50	6.00
Student Assistance Services	58.34	64.93	66.29	70.45	69.80
Superintendents Office	4.00	5.00	4.00	4.00	4.00
Support Services	2.00	2.00	2.00	3.00	3.40
Title I	9.28	10.15	10.63	11.99	11.50
Transportation	161.24	160.89	167.24	168.08	168.92
Warehouse	10.40	10.40	10.40	10.40	10.40
Total Departments and Programs FTE	**1,350.98**	**1,295.20**	**1,330.72**	**1,401.91**	**1,447.19**
Total FTE	**3,569.78**	**3,639.10**	**3,717.57**	**3,831.00**	**3,852.84**

PROPOSED

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

SUMMARY OF FULL-TIME EQUIVALENT (FTE) EMPLOYEES BY FUND AND JOB TYPE

FOR THE YEARS ENDED 2021 - 2025

	Actual FY21	Actual FY22	Actual FY23	Projected Actual FY24	Adopted Budget FY25
General Fund FTE					
Administrator	133.6	141.3	149.0	158.2	160.9
License Instructional	1,891.1	1,873.2	1,911.1	1,937.6	1,942.0
Professional Technical	127.7	134.7	142.7	145.4	152.1
Paraprofessional	469.7	503.4	539.9	569.4	577.9
Office/Administrative Support	206.4	208.6	207.9	212.6	212.4
Crafts, Trades and Services	364.0	367.3	369.9	368.8	371.0
Total General Fund FTE	**3,192.5**	**3,228.5**	**3,320.5**	**3,392.0**	**3,416.3**
Risk Management Fund FTE					
Administrator	1.0	1.0	1.0	1.0	1.0
Professional Technical	2.0	2.0	2.0	2.0	2.0
Paraprofessional	-	-	-	-	1.0
Total Risk Management Fund FTE	**3.0**	**3.0**	**3.0**	**3.0**	**4.0**
Colorado Preschool Program Fund FTE					
Administrator	0.8	0.8	0.8	-	-
Licensed Instructional	0.4	0.4	0.4	-	-
Paraprofessional	0.9	0.9	0.9	-	-
Office/Administrative Support	1.0	1.0	1.0	-	-
Total Colorado Preschool Program Fund FTE	**3.1**	**3.1**	**3.1**	**-**	**-**
Nutrition Services FTE					
Administrator	0.8	0.8	0.8	0.8	0.8
Professional Technical	-	-	-	2.0	6.3
Paraprofessional	-	1.0	1.0	1.0	1.0
Office/Administrative Support	4.8	3.8	2.8	2.8	2.8
Crafts, Trades and Services	159.0	176.2	161.4	185.5	182.2
Total Nutrition Services FTE	**164.6**	**181.8**	**166.0**	**192.1**	**193.1**
Governmental Grants Fund FTE					
Administrator	2.0	2.0	2.0	2.6	2.5
Licensed Instructional	69.8	76.6	75.8	81.1	80.9
Professional Technical	2.3	2.5	4.0	13.2	18.2
Paraprofessional	18.2	24.9	17.8	21.3	21.3
Office/Administrative Support	8.1	7.0	8.9	6.0	5.4
Crafts, Trades and Services	-	-	-	1.0	2.0
Total Governmental Grants Fund FTE	**100.4**	**113.0**	**108.5**	**125.2**	**130.3**
Student Activities Fund FTE					
Paraprofessional	4.4	8.5	10.1	10.8	0.9
Community Education Fund FTE					
Administrator	1.0	1.0	1.0	1.0	1.0
Licensed Instructional	1.0	2.0	3.0	0.5	-
Professional Technical	1.0	1.0	2.0	2.0	2.0
Paraprofessional	59.8	56.2	57.7	60.7	60.5
Office/Administrative Support	29.6	32.6	35.3	36.3	36.3
Crafts, Trades and Services	-	1.0	1.0	1.0	1.0
Total Community Education Fund FTE	**92.4**	**93.8**	**100.0**	**101.5**	**100.8**
Building Fund FTE					
Professional Technical	6.0	5.0	4.0	4.0	5.0
Office/Administrative Support	1.0	-	-	-	-
Total Building Fund FTE	**7.0**	**5.0**	**4.0**	**4.0**	**5.0**
Self Insurance Fund FTE					
Professional Technical	2.4	2.4	2.4	2.4	2.4
Total FTE	**3,569.8**	**3,639.1**	**3,717.6**	**3,831.0**	**3,852.8**

PROPOSED

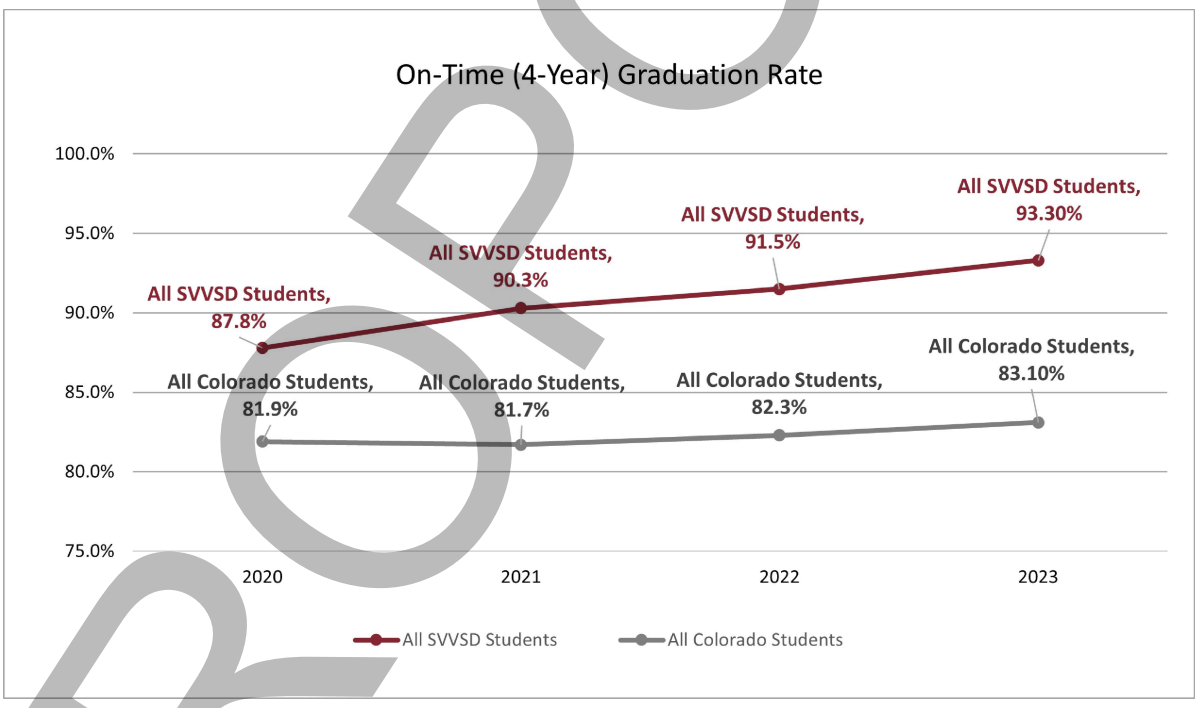
Performance Measures

On-Time (4-year) Graduation Rate

The on-time graduation rate is the number of students receiving a regular diploma within four years of entering ninth grade divided by the number of students in the Anticipated Year of Graduation (AYG) cohort. The AYG cohort is determined by assigning an unchanging anticipated year of graduation to students when they enter ninth grade. The AYG cohort is adjusted by the number of students transferring in and out of the District.

In 2023, St. Vrain Valley Schools achieved the highest on-time gradation rate in the District's history, at 93.3%. This is the highest gradation rate of any district in the Denver Metro area, and the highest of any district in Colorado with more than 300 graduates.

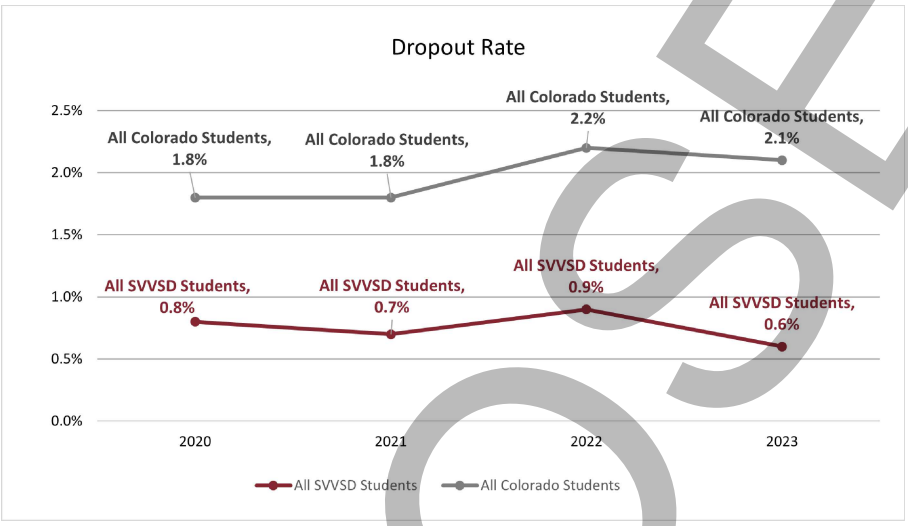
The foundation of the District's success begins the moment students enter preschool or kindergarten and is built throughout their 12-14 years in St. Vrain. Everything across our system impacts our graduation rates, which is why this is such an important indicator of the quality of our teachers, students, schools and system. This includes the quality and care of our school buildings and learning environments, access to nutritious meals and safe transportation, strong school leadership, outstanding classroom teachers and paraprofessional support, caring front office and health staff, robust technology and aligned curricular resources, engaging experiences in and outside of the classroom, and so much more.



PROPOSED

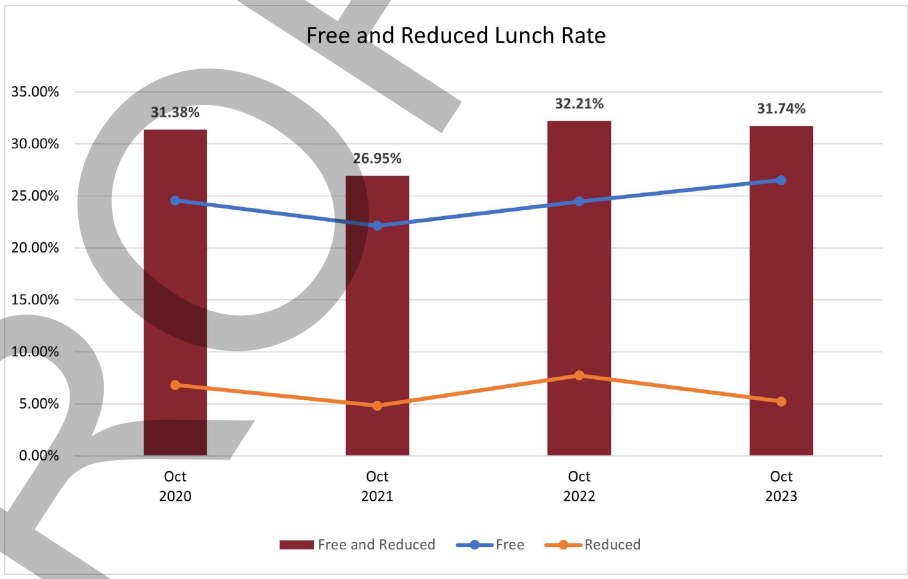
Dropout Rate

The dropout rate is calculated by taking the number of dropouts during the school year and dividing by the number of 7th-12th grade students that were part of the same membership base at any time during the school year. The District's dropout rate of .6% for all students is the lowest in the Denver Metro area in 2023.



Free and Reduced Lunch Rate

The free and reduced lunch rate is the percentage of students (excluding preschool) that qualify for free or reduced meals under the National School Lunch Act. The free and reduced rate is used in determining a portion of the District's funding from the State, as well as many grants.



PROPOSED

Standardized Test Scores

The State of Colorado uses Colorado Measures of Academic Success (CMAS) tests to measure third through eighth grade students' mastery of the standards and the complex thinking and other critical skills that students need to be successful in school and in life. For high school level students, PSAT and SAT tests are administered to all students and used to measure academic growth and achievement.

Assessment	Possible Score Range	SVVSD Mean Score			Colorado Mean Score		
		2022	2023	2024	2022	2023	2024
CMAS Elementary Engish Language Arts	650-850	744.1	744.2	747.0	740.8	741.1	742.3
CMAS Middle School Engish Language Arts	650-850	744.8	744.7	748.1	741.8	741.4	742.7
CMAS Elementary Math	650-850	729.5	741.0	744.0	730.0	734.7	736.0
CMAS Middle School Math	650-850	730.0	735.4	737.3	727.3	729.3	730.2
PSAT 9th Grade Evidence-Based Reading and Writing	120-720	476.8	462.5	458.7	460.7	450.3	450.8
PSAT 10th Evidence-Based Reading and Writing	160-760	497.0	495.7	490.4	483.1	479.7	746.6
SAT 11th Evidence-Based Reading and Writing	200-800	523.5	520.7	528.5	512.3	502.9	506.8
PSAT 9th Grade Math	120-720	447.4	439.2	445.1	440.3	433.0	439.4
PSAT 10th Grade Math	160-760	468.3	466.1	459.9	463.1	453.9	453.7
SAT 11th Grade Math	200-800	501.1	492.6	498.3	497.3	482.0	483.2

PROPOSED

GLOSSARY OF TERMS

Abatements
A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments, and service charges.

Accelerating Students through Concurrent Enrollment (ASCENT)
A program that allows eligible students to complete a fifth year of high school while enrolled concurrently in higher education courses.

Account
A record used to summarize all increases and decreases in a particular asset or any other type of asset, liability, fund equity, revenue, or expenditure.

Advanced Placement
A program created by the College Board which offers college-level classes and examinations to high school students. Colleges and universities may grant course credit to students who obtain high scores on the examinations.

Appropriation
The setting aside by resolution of a specified amount of money for a fund with an authorization to make expenditures and incur obligations for specific purposes.

Assessed Valuation (AV)
The taxable value of real and personal property as determined by a tax assessor or government agency as a basis for levying taxes. Assessed valuation does not necessarily correspond to the property's market value.

Assets
Resources owned or held by an entity which have monetary value.

At-Risk
An at-risk student is a student who is at risk of not meeting academic or social expectations or of not graduating from high school.

Benefits
Compensation, in addition to a regular salary, provided to an employee. This may include benefits such as health insurance, life insurance, dental insurance, paid time off, Medicare, and Public Employees Retirement Association (PERA) contributions.

Bonds
Interest bearing certificates of public indebtedness or obligations made by the district which are insured against default by a third party.

Budget
A plan of future events including anticipated revenues and expenditures, along with the financial position at some future point in time.

Build America Bonds (BABS)
Government Bonds created by the American Recovery and Reinvestment Act of 2009 as an alternative way for the federal government to subsidized local and state governmental borrowing my making a direct payment to the bond issuer for 35% of the interest cost.

PROPOSED

GLOSSARY OF TERMS

Cabinet
Senior advisors to the Superintendent of Schools.

Callable Bond
Callable or redeemable bonds are bonds that can be redeemed or paid off by the issuer prior to the bonds' maturity date. When an issuer calls its bonds, it pays investors the call price (usually the face value of the bonds) together with accrued interest to date and, at that point, stops making interest payments.

Capital Outlay
An expenditure which results in the acquisition of fixed assets or additions to fixed assets which are presumed to provide a benefit to the District for more than 1 year.

Career Elevation and Technology Center (CETC)
A Career and Technical Education center, providing high school student from throughout the district pathways to acquire knowledge and skills linked with specific post-secondary program leading to a two year or four year degree, and provide students industry certifications giving them a jump start in their careers.

Categorical Programs
Specific programs that are funded separately from a district's Total Program Funding under the School Finance Act. Examples include Special Education (SPED), Gifted and Talented (G/T), English Language Proficiency Act (ELPA), Career and Technical Education (CTE), and Pupil Transportation. State funds for categorical programs are generally distributed based on a partial reimbursement of approved expenditures.

Charter School
A public school operated independently of the local school board, often with a curriculum and educational philosophy different from the other schools in the system.

Colorado Department of Education (CDE)
The administrative arm of the Colorado State Board of Education.

Colorado Measures of Academic Success (CMAS)
State's common measurement tool of students' progress at the end of the school year in English Language Arts, math, science, and social studies.

Community Eligibility Provision (CEP)
A National School Lunch Program (NSLP) and School Breakfast Program (SBP) meal service option that allows eligible schools to offer meals at no cost to all enrolled students without collecting household applications.

Colorado Preschool Program (CPP)
Was a state-funded early childhood education program administered by the Colorado Department of Education to fund preschool for students considered to be at risk for later school failure. Program ended in June 2023 with the implementation of Universal Preschool.

Contingency Reserve
Monies budgeted in the General Operating Fund (GOF) for emergencies and other unforeseen events.

PROPOSED

GLOSSARY OF TERMS

Defeasance
A financing tool by which outstanding bonds may be retired without a bond redemption or implementing an open market buy-back. The principal of and interest earned on the securities are sufficient to meet all payments of principal and interest on the outstanding bonds as they become due.

English Language Proficiency Act (ELPA)
A state funded program that provides financial and technical assistance to school districts implementing programs to serve the needs of students whose dominant language is not English.

Enterprise Resource Planning System (ERP)
A suite of software applications that connects all business/administrative processes of an organization. The ERP Pro System integrates the district's Human Resources, Payroll, Finance & Accounting, Procurement, and Fixed Asset processes.

Equalization, State
General state aid or support provided to the district under the Public School Finance Act of 1994, as amended.

Exceptional Children's Education Act (ECEA)
The overarching law for gifted education and special education.

Expenditures
Charges incurred, whether paid or unpaid, which are presumed to benefit the current fiscal year.

Fiscal Year (FY)
The twelve-month period to which the annual budget applies. All Colorado school districts, by law, must observe a fiscal year that is July 1 through June 30.

Fixed Asset
Tangible property with an estimated life of more than one year.

Free or Reduced Lunch (FRL)
To qualify for free or reduced meals, a household has to fill out an application. Guidelines are set by the Federal Government, comparing the household's size to its income.

Full Time Equivalency (FTE)
Unit used to measure the hours in an employee's contract based on a 40-hour work week.

Fund
A fund is an independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources. It contains all related assets, liabilities and residual equities or balances, or changes therein. Funds are established to carry on specific activities or attain certain objectives of the school district according to special legislation, regulations, or other restrictions.

Fund Balance
The difference between assets and liabilities reported in a governmental fund.

PROPOSED

GLOSSARY OF TERMS

Funded Pupil Count (FPC)
A district's pupil count, for funding purposes, under the current school finance act, which provides for an October 1st enrollment count within a district's school year. The funded pupil count is expressed in full-time equivalent pupils. The funded pupil count is designed to reflect the amount of time a student spends in an instructional setting.

General Fund (GF)
General Fund is a fund to account for all financial resources, except those required to be accounted for in another fund.

Gifted and Talented (G/T)
Program for children between the ages of 5 and 21 whose abilities, talents, and potential for accomplishment are so outstanding that they require special provisions to meet their educational needs.

Grant
A financial award from a federal, state, or local government agency, or any private foundation, corporation, or organization, which is given for specific purposes or to which specific performance requirements exist and is generally solicited through a process of written application.

Levy
To impose taxes. The total of taxes imposed by a governmental unit.

Liabilities
Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

Long-term Debt (LTD)
Debt with a maturity of more than one year after the date of issuance.

Mill
Local tax rates against property are always computed in mills. A mill is one one-thousandth of a dollar of taxable value. One mill produces $1 in tax income for every $1,000 of property (taxable value).

Mill Levy
The tax rate on real property per thousand dollars of assessed property value. One mill produces $1 in tax income for every $1,000 of assessed property value.

Mill Levy Override (MLO)
A ballot measure that asks voters living in a school district boundary to approve the collection of additional "mills" on property taxes, above what is allowed by the State of Colorado.

National School Lunch Program (NSLP)
A federally assisted meal program that reimburses schools to provide nutritionally balanced, low-cost or free lunches to children each school day.

Object
Describes the service or commodity obtained as the result of a specific expenditure.

PROPOSED

GLOSSARY OF TERMS

October Count
The annual process the district undertakes to provide count and demographic data for pupils in membership within the district. The per-pupil funding that the district receives from the state is based upon this effort.

PERA On-Behalf
As a component of Senate Bill 18-200, the state is required to make a direct on-behalf payment of $225.0 million to Colorado PERA each year. The payment is allocated based on the proportionate amount of annual payroll to the School Division Trust Fund, State Division Trust Fund, Judicial Division Trust Fund, and Denver Public Schools Division Trust Fund.

Per Pupil Operating Revenue (PPOR)
The General Fund's per pupil revenue (PPR), less the Board of Education required allocation per student to the Risk Management and Capital Reservice Funds.

Per Pupil Revenue (PPR)
The equalization funding of a district for any budget year, determined in accordance with the provisions of the Public School Finance Act of 1994, as amended, divided by the funded pupil count of the district for said budget year.

Post-secondary Students
Students enrolled in the District after 12th grade while concurrently in higher education courses.

Property Tax
The general property tax is levied on land and buildings located within the school district. It is essentially a real estate or real property tax. Every owner of private and business property in the district pays this tax, unless exempt (e.g., governmental, charitable, and religious institutions).

Pathways in Technology Early College High School (P-TECH)
A program offered in select District high schools that allows students to earn a high school diploma, as well as an Associate degree at no cost to the student. The program includes significant internship and mentorship opportunities alongside industry partners. Students enroll in 9th grade and complete the program in 4-6 years.

Pathways to Teaching (P-TEACH)
A program that introduces St. Vrain high school students to a career as an educator by offering a variety of concurrent enrollment courses through the University of Colorado Denver.

Public Employees Retirement Association (PERA)
A retirement association created by C.R.S. 24-51-201. The purpose of PERA is to provide benefits to public employees when they retire or are disabled, or to the family at the employee's death. It serves as a substitute for social security and is funded on an actuarial reserve basis.

Purchased Services
Personal services rendered by personnel who are not on the payroll of the district, and other services which may be purchased by the district.

Revenues
Funds received, generally from taxes or from a state or federal funding program, which are not loans, and which do not cause an increase in a liability account.

PROPOSED

GLOSSARY OF TERMS

School Breakfast Program
A federally administered program that provides reimbursement to states to operate nonprofit breakfast programs in schools.

School Finance Act
The Public School Finance Act of 1994 (as amended) outlines a Total Program Funding formula that determines how Colorado's 178 school districts are funded. Total Program Funding includes a base amount, which is the same for all school districts, plus additional amounts called factors. Factors vary by district and compensate for financial differences among districts, such as cost of living, size of the district, at-risk student population, and personnel costs.

Specific Ownership Tax (SOT)
An annual tax imposed upon each taxable item of certain classified personal property, such as motor vehicles, which tax is computed in accordance with state schedules applicable to each sale of personal property.

St. Vrain Valley Education Association (SVVEA)
A professional and advocacy organization whose mission is to advocate for public educators, support professionalism, and promote public education.

STEM
A teaching approach that combines science, technology, engineering and math.

Supplemental Nutrition Assistance Program (SNAP)
Formerly known as the Food Stamp program, the federal program provides food-purchasing assistance for low-income people to maintain adequate nutrition and health.

TABOR Reserve
A requirement under Article X, Section 20 of the Colorado Constitution that the district establish a reserve of 3 percent of its fiscal year spending, excluding bonded debt services, for emergencies.

Teacher Recruitment Education and Preparation (TREP)
Program that allows qualifying students in a career pathway to concurrently enroll in postsecondary courses and earn college credit at no tuition cost to them or their families, for up to two years after 12th grade.

Temporary Assistance for Needy Families (TANF)
A time-limited program that provides cash assistance to low-income families to cover basic needs like food and clothing, while also providing education and job training to help them become self-sufficient.

Total Program Funding
The financial base of support for public education for school districts as calculated by the Public School Finance Act of 1994, as amended. This funding consists of property tax, specified ownership tax and state equalization, the state's portion of funding.

Universal Preschool Program
A State funded program to offer voluntary, high-quality universal preschool to every Colorado child in the year before kindergarten.

PROPOSED

GLOSSARY OF ACRONYMS

AAA	Achievement Acceleration Academy
AI	Artificial Intelligence
AP	Advanced Placement
ASBO	Association of School Business Officials
ASCENT	Accelerating Students through Concurrent Enrollment
AV	Assessed Valuation
AYG	Anticipated year of graduation
BABS	Build America Bond
BEST	Building Excellent Schools Today
BOE	Board of Education
BS factor	Budget Stabilization Factor
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CDE	Colorado Department of Education
CDEC	Colorado Department of Early Education
CEP	Community Eligibility Provision
CETC	Career Elevation and Technology Center
CFO	Chief Financial Officer
CMAS	Colorado Measures of Academic Success
COLA	Cost of Living Adjustment
COVID	Coronavirus Disease
CPI	Consumer Price Index
CPP	Colorado Preschool Program
C.R.S	Colorado Revised Statutes
CTE	Career and Technical
EARSS	Expelled and At-Risk Students Services
ECEA	Early Childhood Education Act
ECSE	Early Childhood Special Education
ELPA	English Language Proficiency Act
ERP	Enterprise Resource Planning
ESSA	Every Student Succeeds Act
FPC	Funded Pupil Count

FPP	Financial Policies and Procedures
FRL	Free or Reduced Lunch
FTE	Full-time Equivalent Employees
FY	Fiscal year
GAAP	Generally Accepted Accounting Procedures
GASB	Governmental Accounting Standards Board
GF	General Fund
GT	Gifted and Talented
HIPPA	Health Insurance Portability and Accountability Act
HR	Human Resources
IDEA	Individuals with Disabilities Education Act
IEP	Individual Education Plan
K	Kindergarten
LEA	Local Educational Agencies
LTD	Long-term Debt
MLO	Mill Levy Override
NBP	National Breakfast Program
NCLB	No Child Left Behind
NSLP	National School Lunch Program
PERA	Public Employees Retirement Association
PK	Preschool
PPOR	Per Pupil Operating Revenue
PPR	Per Pupil Revenue
PreK	Preschool
PSAT	Preliminary Scholastic Assessment Test
P-TEACH	Pathways to Teaching
P-TECH	Pathways in Technology Early College High School
READ	Reading to Ensure Academic Development
SAT	Scholastic Assessment Test
SBP	School Breakfast Program
SEA	State Educational Agencies

PROPOSED

GLOSSARY OF ACRONYMS

SNAP	Supplemental Nutrition Assistance Program
SOT	Specific Ownership Tax
STEM	Science, Technology, Engineering & Math
SPED	Special Education
SVVEA	St. Vrain Valley Education Association
SVVSD	St. Vrain Valley School District
SWAP	School to Work Alliance Program
TABOR	Taxpayer's Bill of Rights
TANF	Temporary Assistance for Needy Families
TREP	Teacher Recruitment Education & Preparation
UPK	Universal Preschool

PROPOSED

PROPOSED

ST. VRAIN

academic excellence by design

MEMORANDUM

DATE: June 26, 2024

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Vendors Providing Purchased Goods Over $100,000
Strategic Priority - Strong District Finances

RECOMMENDATION

The Board of Education approves the following updated list of vendors who are anticipated to provide purchased goods over $100,000 during Fiscal Year 2025.

Vendor Name	Goods Provided	Pricing Method	FY25 Est. Purchases	FY24 Total Purchases
A & E Tires	Tires for Fleet Services	Coop Contract	$150,000.00	$112,000.00
Amazon.com	General Supplies	Per Unit	$2,000,000.00	$1,812,000.00
Apple Financial	Technology (iPad Lease)	Contract	$5,464,000.00	$4,730,000.00
Apple Financial	Technology (Laptop Lease)	Contract	$736,000.00	$736,000.00
Apple, Inc.	Technology Products	EDU Pricing/Per Unit	$723,000.00	$763,000.00
BC Interiors	Educational Furniture	Coop Contract	$200,000.00	$118,000.00

Bimbo Bakeries (Earth Grains Baking Co.)	Nutrition Services	Bid	$150,000.00	$180,000.00
BSN Sports	Athletic Supplies/Equipment	Athletic Contracts	$434,000.00	$395,000.00
Buena Vista Foods	Nutrition Services	Bid	$150,000.00	$150,000.00
Carahsoft Technology Corporation	Software Licenses	Per Unit	$135,000.00	$118,000.00
CDW Government	Technology Hardware/Software Licenses	Contract	$693,000.00	$637,000.00
Colorado West Equipment	Fleet Repair Parts	Per Unit	$300,000.00	$217,000.00
Computer Information Concepts (Infinite Campus)	Technology/Software	Contract	$455,000.00	$450,000.00
ConvergeOne	Software Licenses	Bid/Contract	$148,000.00	$113,000.00
EMS Linq	Nutrition Services Software	RFP/Contract	$100,000.00	$131,000.00
ePlus (formally Peak Resources)	Software Licenses	Bid/Contract	$114.000.00	$112,000.00
Farmers All Natural	Nutrition Services (Milk)	Bid	$700,000.00	$613,000.00
ES Foods	Nutrition Services	Bid	$150,000.00	0
Frontline Education	HT/Sped Software	Per Unit	$133,000.00	$121,000.00
Gold Creek Foods	Nutrition Services	Bid	$200,000.00	$150,000.00
Greco and Sons of Colorado	Construction	Per Unit	$800,000.00	$789,000.00
Hertz Furniture Systems	Educational Furniture	Coop Contract	$250,000.00	$204,000.00

Hillyard	Janitorial Chemicals	Coop Contract	$700,000.00	$621,000.00
Home Depot Pro.	District Wide Supplies Supplies/Nutrition Svcs	Coop Contract/Bid	$400,000.00	$377,000.00
HSS Security	Security Systems Hardware/Software	Per Unit	$700,000.00	$625,000.00
JAMF Software	Software Licenses	RFP/Contract	$269,000.00	$261,000.00
JW Pepper and Son, Inc.	Music Supplies/Equipment	Per Unit	$110,000.00	$100,000.00
Kronos SAASHR	Software Licenses	RFP/Contract	$128,000.00	$128,000.00
LL Johnson Distributing	Ground Equipment and Parts	Per Unit	$200,000.00	$165,000.00
LP Propane	Fuel for Vehicles	Per Unit	$200,000.00	$55,000.00
McCandless Truck Centers	Transportation/Parts	Per Unit	$600,000.00	$469,000.00
Miracle/Churchich Recreation Equip	Playground Equip	Sole Source	$150,000.00	$119,000.00
Music and Arts	Music Supplies/Equipment	Per Unit	$145,000.00	$132,000.00
National Food Group	Nutrition Services	Bid	$175,000.00	$137,500.00
Office Depot (ODP)	Office Supplies	Coop Contract	$243,300.00	$223,000.00
OfficeScapes	Educational Furniture	Coop Contract	$150,000.00	$107,000.00
REVTRACK	Software Licenses	Contract	$239,000.00	$217,000.00
Riddell All American	Athletic Equipment Misc	Sole Source	$136,000.00	$119,000.00
Sams Club	District Wide/Supplies	Per unit	$122,000.00	$111,000.00
Senergy Petroleum	Fuel	Coop Contract	$2,000,000.00	$1,275,000.00

Shamrock Foods	Nutrition Services	Coop Contract	$6,000,000.00	0
Skazma Inc	Athletic Supplies and Promotional Products	Per Unit	$243,100.00	$221,000.00
Skylone Lighting	Lighting Products and Services	Bid/Contract	$500,000.00	$244,000.00
Smucker Food Service	Nutrition Services	Bid	$200,000.00	$150,000.00
Trafara (Google)	Software Licenses	Bid/Contract	$118,000.00	$113,000.00
Transwest Truck Trailer RV	Transportation/Parts	Per Unit	$450,000.00	$356,000.00
Twotrees Technologies	Windows Technology Products	Coop Contract	$573,000.00	$459,000.00
Tyler Technologies Inc.	Financial Software and Support	RFP/Contract	$186,000.00	$180,000.00
United Restaurant Supply	Nutrition Services	Bid/Per- unit	$500,000.00	$499,000.00
Virco	Educational Furniture	Coop Contract	$100,000.00	$209,000.00
Waxie Sanitary Supply	Warehouse/Purchasing	Contract	$235,000.00	$202,000.00

BACKGROUND

This updated information is presented in an effort to streamline the District's policy requirement that the Board approve all vendors to whom the District pays over $100,000 in a single fiscal year, per Board Policy DJ/DJA – Purchasing/Purchasing Authority. This is specifically to address vendors who provide goods that are not competitively bid, competitive bids, cooperative purchases and contracts that are extended into a new fiscal year, or FY25 newly awarded contracts.

MEMORANDUM

DATE: June 26, 2024

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Vendors Providing Purchased Services Over $100,000
Strategic Priority — Strong District Finances

RECOMMENDATION

That the Board of Education approves the following updated list of vendors who are anticipated to provide purchased services over $100,000 during Fiscal Year 2025.

Group A: Sole Source Vendors - Only one vendor possesses the capability to meet the requirement of the purchase

Vendor Name	Services Provided	Pricing Method	FY25 Est. Purchases	FY24 Total Purchases
AXA Equivest Processing Office	HR/Benefits	Monthly	$558,000.00	$486,000.00
CB 1351 Sunset, LLC	APEX Building Rental	Contract	$728,000.00	$675,000.00
Black Hills Energy (Source Gas)	Utility Service	Monthly Invoice	$600,000.00	$481,000.00
Boulder County	SRO's	Contract	$216,700.00	$197,000.00
Boulder County Treasurer	Treasury Fees	Invoice	$295,000.00	$295,000.00
City of Longmont	Utility Service & SRO	Monthly Invoice	$5,000,000.00	$4,944,000.00
Left Hand Water District	Utility Service	Monthly Invoice	$120,000.00	$102,000.00

Poudre Valley REA	Utility Service	Monthly Invoice	$140,000.00	$120,000.00
RevTrak	Online Credit Card	Per Transaction	$279,000.00	$217,000.00
Southpaw Electric	Electrical Services	Monthly Invoice	$400,000.00	$265,000.00
SVVEA	HR/Benefits -Dues	Monthly	$1,393,000.00	$1,213,000.00
Town of Erie	Utility Service & SRO	Monthly Invoice	$950,000.00	$843,000.00
Town of Firestone	Utility Service & SRO	Monthly Invoice	$225,000.00	$205,000.00
Town of Frederick	Utility Service & SRO	Monthly Invoice	$450,000.00	$359,000.00
Town of Lyons	Utility Service & SRO	Monthly Invoice	$302,000.00	$208,000.00
Town of Mead	Utility Service & SRO	Monthly Invoice	$350,000.00	$220,000.00
United Energy Trading (Natural Gas)	Utility Service	Monthly Invoice	$900,000.00	0
United Power, Inc.	Utility Service	Monthly Invoice	$2,000,000.00	$1,708,000.00
Weld County Treasurer	Treasury Fees	Invoice	$315,000.00	$315,000.00
Xcel Energy	Utility Service	Monthly Invoice	$740,000.00	$576,000.00

Group B: Professional Services

Vendor Name	**Services Provided**	**Pricing Method**	**FY25 Est. Purchases**	**FY24 Total Purchases**
COPERA	HR/Benefits	Contract	$69,400,000.00	$64,000,000.00
401K PERA	HR/Benefits	Contract	$3,373,000.00	$3,200,000.00
Adams 12 Five Star Schools	Student Services	Contract	$199,000.00	$156,400.00

Aequor Healthcare Services, LLC.	Student Services	Contract	$411,000.00	$411,000.00
Ampersand Therapy, LLC.	Student Services	Contract	$1,100,000.00	$1,029,000.00
Anderson Mason Dale Architechs	Design Services Construction	Contract	$400,000.00	$409,000.00
Arthur Gallagher Risk Mgmt. Services	Risk Insurance	Contract	$152,000.00	$150,000.00
Boulder Valley Care Network	HR/Benefits	Contract	$150,000.00	$150,000.00
Caplan and Earnest, LLC	Legal Services	Contract	$160,600.00	$146,000.00
Capturing Kids Hearts	Training	Per Unit	$130,000.00	$78,000.00
Centennial Board of Coop Ed Svcs-CBOCES	Shared School District Services	Contract	$257,000.00	$261,000.00
Clifton Larson Allen, LLP	Auditing Services	Contract	$141,800.00	$138,00.00
Colo Department of Labor and Employment	Unemployment Insurance	Quarterly Invoices	$135,000.00	$132,000.00
COLO School District Self Insurance Pool	Property & Liability Insurance	Contract	$3,175,000.00	$2,633,000.00
Cunningham Group Architecture, Inc.	Architectural Services	Contract	$1,800,000.00	$889,000.00
CVS Pharmacy, Inc.	HR Benefits	Contract	$5,522,000.00	$5,259,000.00
Delta Dental of Colorado	HR Benefits	Contract	$1,834,000.00	$1,667,000.00
Environmental Hazmat Services, Inc.	Risk Management Services	Contract	$200,000.00	$131,000.00
ESLI, LLC	Special Education	Contract	$105,000.00	$105,000.00
Evoke Behavioral Health, LLC	Student Services	Contract	$295,000.00	$217,000.00
Hartford	HR Benefits	Contract	$670,000.00	$639,000.00
Hord Coplan Macht, Inc.	Architectural Services	Contract	$344,300.00	$313,000.00
Joshua School	Treatment Services	Contract	$771,000.00	$771,000.00
Kaiser Permenanente	HR Benefits	Contract	$7,514,000.00	$6,957,000.00

Laradon Hall	Student Services	Contract	$240,000.00	$240,000.00
Longs Peak Hospital	Athletic Training	Contract	$226,000.00	$244,000.00
Lyons, Gaddis, Kahn & Hall PC	Legal Services	Contract	$274,000.00	$249,000.00
MOA Architecture	Architectural Services	Contract	$225,000.00	$199,408.00
Nextera Health Care LLC	HR Benefits	Contract	$1,205,000.00	$1,147,000.00
North Range Behavioral	Treatment Services	Contract	$100,000.00	0
Northern Colorado School District's Worker's Compensation Pool	Worker's Compensation	Premiums	$2,250,000.00	$1,857,000.00
Procare Therapy	Treatment Services	Contract	$236,000.00	$236,000.00
Serenity Learning Center	Treatment Services	Contract	$140,000.00	$85,000.00
Symetra Life Insurance Company	Insurance Premiums	Contract	$424,000.00	$353,000.00
Tennyson Center for Children	Treatment Services	Contract	$132,000.00	$131,000.00
Terracon Consulting, Inc	Material Testing and Inspections (Construction)	Contract	$100,000.00	$108,000.00
The Zero Card	HR Benefits	Contract	$1,369,000.00	$1,244,000.00
UMR INC	HR Benefits	Contract	$35,800,000.00	$31,056,000.00
Vision Service Plan	HR Benefits	Contract	$287,000.00	$273,000.00
Weld County Schools District #6	Student Services	Contract	$113,000.00	$113,000.00
Weld RE3J	Student Services	Contract	$100,000.00	$57,000.00
Willis Towers Watson	HR Benefits Broker	Contract	$100,000.00	$100,000.00
Wold Architects and Engineers	Architectural Services	Contract	$900,000.00	$784,568.39
Workforce Boulder County	Student Services	Invoice	$141,000.00	$140,000.00

Group C: Curriculum

Vendor Name	Services Provided	Pricing Method	FY25 Est. Purchases	FY24 Total Purchases
Aims Community College	Tuition	Invoice	$148,500.00	$123,000.00
Colorado Education Initiative	Curriculum	Invoice	$141,000.00	$117,000.00
Curriculum Associates	Curriculum	Invoice	$665,000.00	$445,000.00
Discovery Education	Curriculum	Invoice	$1,593,900.00	$1,449,000.00
Edmentum, Inc	Curriculum	Invoice	$179,300.00	$163,000.00
Explore Learning	Curriculum	Invoice	$191,600.00	$156,000.00
Firefly Drone Systems, LLC	Curriculum	Lease	$513,000.00	$513,000.00
Florida Virtual School	Curriculum	Invoice	$430,000.00	$391,000.00
Front Range Community College	Tuition	Invoice	$171,600.00	$156,000.00
Gale Cengage	Curriculum	Invoice	$868,402.00	$106,000.00
Great Minds PBC	Curriculum	Invoice	$157,300.00	$143,000.00
International Baccalaureate	Annual Fees	Invoice	$132,000.00	$116,000.00
Lexia Learning Systems, LLC	Curriculum	Invoice	$122,000.00	$122,000.00
Newsela	Curriculum	Invoice	$374,000.00	0
NCS Pearson, Inc.	Curriculum	Invoice	$124,000.00	$107,000.00
Orton Gillingham International, Inc.	Staff Training	Invoice	$115,000.00	$101,000.00
Overdrive, Inc	Curriculum	Invoice	$306,000.00	$183,000.00

PEER Physics	Curriculum	Invoice	$193,000.00	0
Powerschool Group, LLC (Schoology, Naviance, Unified Insights, Performance Matters, Special Programs)	Curriculum	Contract	$594.000.00	$540,000.00
Renaissance Learning Inc.	Instruction	Contract	$231,000.00	$210,000.00
SAVVAS Learning Company	Curriculum	Invoice	$2,500,000.00	$2,060,000.00
State Board for Community Colleges	Tuition	Invoice	$523,000.00	$515,000.00
State of Colorado	Fee	Invoice	$356,000.00	$352,000.00
TCI	Curriculum	Invoice	$684,000.00	$30,000.00
Terracon Consultants	3rd Party Material Testing	Contract	$100,000.00	$108,000.00
Teacher Created Materials	Various	Sole Source	$157,300.00	$143,000.00
The College Board	AP Program	Contract	$520,000.00	$559,000.00
Thinking Maps	Learning Services	Sole Source	$120,000.00	$210,000.00
University of Colorado	Misc Services	Invoice	$470,000.00	$131,000.00
VEX Robotics, Inc.	Curriculum	Invoice	$139,700.00	$127,000.00
Wilson Language Training	Curriculum	Invoice	$224,000.00	$202,000.00

Group D: Purchases based competitive bids, cooperative purchases and contracts that are extended into a new fiscal year, or FY25 newly awarded contracts

Vendor Name	Services Provided	Pricing Method	FY25 Est. Purchases	FY24 Total Purchases
Advanced Network Management	Technology Hardware/Software	RFP/ Contract	$6,294,000.00	$3,367,000.00

Arlun Incorporated	Custodial Services	RFP/Contract	$200,000.00	$129,000.00
ATS Facility Services	Cleaning Services	RFQ/Contract	$500,000.00	0
Best Commercial Cleaning Services	Cleaning Services	RFP/ Contract	$5,000,000.00	$4,052,000.00
CGI Technologies and Solutions	Technology Consulting Services	RFP/ Per Unit	$750,000.00	$460,000.00
City of Longmont	Network and Internet Services	RFP/Contract	$657,000.00	$373,000.00
Clear Armor, LLC	Safety Windows and Glass	Per Unit	$229,000.00	$209,000.00
Colorado Doorways	Door Hardware and Service	Per Unit	$200,000.00	$143,000.00
ConvergeOne	Network Hardware/Software Support	Contract/Bid	$750,000.00	$734,000.00
CPC Construction	Construction	Contract	$354,087.00	$400,000.00
Digital Scoreboards	Construction	Contract	$1,242,000.00	$1,000,000.00
DLR Group Inc.	Construction	Contract	$200,000.00	$155,000.00
Elite Industries	Maintenance/Mowing	RFP/Contract	$450,000.00	$389,000.00
Everdriven Technologies	Student Transportation	RFP/Contract	$200,000.00	$154,000.00
FCI Contractors	Construction	Contract	$1,600,000.00	$2,405,000.00
Fransen Pittman General Contractors	Construction	Per Unit	$1,000,000.00	$551,000.00
Frontier Business Solutions (Previously All Copy)	Copiers and Service	RFP/Contract	$250,000.00	$371,000.00
GH Phipps Construction	Construction	Contract	$500,000.00	$400,000.00
Ground Engineering Consultants, Inc.	Construction	Per Unit/Contract	$150,000.00	$110,000.00

Haselden Construction	Construction	Contract	$750,000.00	$588,000.00
Horizon West Builders	Construction	Contract	$500,000.00	$684,000.00
JHL Constructors	Construction	Contract	$3,250,000.00	$2,481,000.00
Magic Cleaners	Cleaning Services	RFQ/Contract	$200,000.00	0
National Pavement Partners	Asphalt Paving	Bid/Contract	$900,000.00	$794,000.00
Noah Cares Ride	Transportation	RFP/Contract	$450,000.00	$290,000.00
OPG-3, Inc.	Technology Software/Services	RFP/Contract	$150,000.00	$243,000.00
Rock Mountain Service Solutions	Nutrition Services/Training	Per Unit	$150,000.00	$127,000.00
The Root Group	Technology Hardware/Software Support	Bid/Contract	$573,000.00	$254,000.00
Unite Private Networks, LLC	Technology/ISP WAN	Monthly Invoice	$515,000.00	$515,000.00
Wells Fargo	Payroll and Financial Services	RFP/Contract	$176,876,000	$162,000,000.00
Western Disposal Services	Trash & Recycling Services	RFP/Contract	$700,000.00	$558,000.00
Verizon	Cell Phone Service	COOP Contract	$189,000.00	$172,000.00

BACKGROUND

This updated information is presented in an effort to streamline the District's policy requirement that the Board approve all vendors to whom the District pays over $100,000 in a single fiscal year, per Board Policy DJ/DJA – Purchasing/Purchasing Authority. This is specifically to address vendors who provide goods that are not competitively bid, competitive bids, cooperative purchases and contracts that are extended into a new fiscal year, or FY25 newly awarded contracts.

MEMORANDUM

DATE: June 26, 2024

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Request to Grant Exceptions to Board Policy GBEA - Staff Ethics/Conflict of Interest Policy
Strategic Priority – Strong District Finances

RECOMMENDATION

That the Board of Education allow an exception to the current Board Policy GBEA - Staff Ethics/Conflict of Interest for the following individuals for the 2024-2025 school year:

Name	Company/Goods/Services	Beginning Date
Joan Dougherty	Longmont Welding, Inc.	8/24/2016
Emily Ordal	Emily Forsburg Photography & Design	5/24/2017
Brandon Bird	A Little Bird Media LLC	4/25/2018
Mary A. “Mollie” Kelleher	Provide copies of children’s book	8/26/2020
Jeffrey Boele	Manual Physical Therapy	2/24/2021
Mike Hermann	Colorado Pond Pros	8/11/2021
Ysmael Reyes	Flute Clinician	10/13/2021
Emily Carter	ETC Photography	4/13/2022
Ricky Guzman	A Rick Guzman Project LLC	4/24/2022
Lourdes Buck	Buck’s Books Consulting	4/27/2022

Alexis Condray	Resferber Mvmt LLC	5/25/2022
Steven Hislop	HISCO Screen Print	8/31/2022
Stacey Biddy	Professional Learning Workshop	9/1/2022
Mendi Young	B Young Media	12/19/2022
Haley Sema	Personali-Tees	2/22/2023
Katarina Pliego	Provide copies of children's book	8/9/2023
Brandi Thornton	Brandi Dai Designs	10/25/2023
Kim Lancaster	Kim Lancaster Music Studios	12/13/2023
Stephen Peterson	Conduct Honor Band	2/14/2024
Valerie A Terrones Montano	Service at tournaments	3/27/2024
Susan Geroux	Spanish with Susan	4/10/2024
John Gunther	Guest clinician at festival	5/8/2024

Board Policy GBEA - Staff Ethics/Conflict of Interest states, "No school district employee or firm owned by a school district employee shall be allowed to sell to the district or its schools or staff goods or services of any kind without express prior written consent of the Board of Education."

The administration recommends approval of these exceptions, which are not expected to be over $5,000. If so, they will be brought back to the Board of Education for additional approval.

MEMORANDUM

DATE: June 26, 2024

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Notice of Intent to Participate in Coordinated Election
Strategic Priority – High-Functioning School Board

RECOMMENDATION

That the Board of Education approve potential participation in the November 5, 2024 coordinated election.

BACKGROUND

At this time, it is recommended that the District's governing board keep the option open for the possible submittal of a ballot issue to the District electors this fall. Colorado statutes require the District to notify all affected counties (Boulder, Broomfield, Larimer, and Weld Counties) by July 28, 2024 of possible intent to participate in the November 5, 2024 coordinated election. Since the Board will not meet again before the deadline, the attached letter has been prepared by legal counsel and will be sent to counties from the District's designated election official to notify the counties that the District may participate in the November 5, 2024 coordinated election. The Board of Education can consider whether to submit a ballot issue in August, and if the Board does vote to do so, the designated election official will then notify the respective counties of such approval of participation by the Board of Education. A draft of such notification letter is attached.

NOTICE OF INTENT TO TAKE PART IN THE
NOVEMBER 5, 2024 COORDINATED ELECTION

_____ County Clerk and Recorder
Address

Re: _____ District

Dear County Clerk and Recorder:

Please allow this letter to serve as notice pursuant to § 1-7-116(5), C.R.S., of the St. Vrain Valley School District RE-1J's intention to take part in the November 5, 2024 coordinated election in _____ County.

At this time, the District is considering submittal of a ballot issue to the electors of the District but has not yet reached a final decision, and the District's governing board has not taken any action on submittal of a ballot issue. I will notify you on behalf of the District as soon as the Board formally adopts a resolution that would formally submit the matter to the electors.

If submitted, the ballot issue will require a TABOR notice.

Send any election IGA addressed to me as the Designated Election Official for the District. If you have any questions or concerns, please do not hesitate to call _____.

MEMORANDUM

DATE: June 26, 2024

TO: Board of Education

FROM: Karen Ragland, Board President

SUBJECT: Adoption of Resolution and Oath for the Appointment of Designated Election Official
Strategic Priority – Outstanding Communication and Collaboration with Community and Corporate Partners

RECOMMENDATION

That the Board of Education adopt a resolution appointing the following designated election official for the coordinated election to be held November 5, 2024:

Greg Fieth

And further authorize Greg Fieth, on behalf of the Board, to enter into an Intergovernmental Agreement with the respective county officials for assistance in conducting the election.

Molly Fitzpatrick, Boulder County
Tina Harris, Larimer County
Carly Koppes, Weld County
Crystal Clemens, City and County of Broomfield

BACKGROUND

The Uniform Election Code requires that the Designated Election Official be formally appointed by the Board of Education when a “coordinated election” is facilitated between the responsible parties for the election. Greg Fieth has also signed an “Oath of Designated Election Official” form swearing to perform the duties of Designated Election Official according to law.

At this time, the District's governing board would like to keep the option open for the possible submittal of a ballot issue to the District electors. The Designated Election Official will communicate with the affected counties regarding the possibility of participation in such coordinated election. If the Board of Education does formally adopt a resolution that would submit a ballot issue to the electors, the Designated Election Official will then notify the respective counties of such approval of participation by the Board of Education. If the Board of Education does not decide to submit a ballot issue to the electors, the Designated Election Official will notify the respective counties that the District will not be participating in any election.

The Designated Election Official will be authorized to exercise all powers and authority granted to the Board to supervise, conduct, or cancel such election, consistent with state law, and to review and negotiate IGAs with the affected counties.

A RESOLUTION OF THE ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J BOARD OF EDUCATION DESIGNATING A DISTRICT ELECTION OFFICER TO ASSIST IN THE CONDUCT OF A COORDINATED ELECTION ON NOVEMBER 5, 2024

WHEREAS, the St. Vrain Valley School District RE-1J (the "District"), in the Counties of Boulder, Larimer, and Weld and City and County of Broomfield in the State of Colorado, is a Colorado school district duly organized and existing under the Constitution and the laws of the State of Colorado; and

WHEREAS, Article X, Section 20 of the Colorado Constitution ("TABOR") requires voter approval for any new tax, the creation of any debt and for spending certain moneys above limits established by TABOR; and

WHEREAS, if the District determines it is in the public interest to hold an election coordinated by the Counties listed above, a Designated Election Official must be appointed.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF EDUCATION FOR THE ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J THAT:

Greg Fieth is hereby appointed as the Designated Election Official, pursuant to Section 1-1-111(2), C.R.S., for the purposes of performing all acts required or permitted by law, or required by any Intergovernmental Agreement in connection with a coordinated election to be held November 5, 2024.

The Board further authorizes and directs the Designated Election Official to supervise the conduct of the coordinated election, to coordinate with the county clerk and recorder of each county in which the District is located and to exercise all powers and authority granted to the Board under state law.

Adopted this 26th day of June, 2024.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

By:_____
Karen Ragland, Board President

ATTEST:

_____
Jackie Weiss, Board Secretary

OATH OF DESIGNATED ELECTION OFFICIAL

I, Greg Fieth, do solemnly swear or affirm, that I will perform the duties of designated election official according to law; that I will studiously endeavor to prevent fraud, deceit, and abuse in conducting the same; that I will not try to ascertain how any elector voted, nor will I disclose how any elector voted if in the discharge of my duties as designated election official such knowledge shall come to me, unless called upon to disclose the same before some court of justice; that I have never been convicted of any election fraud, any other election offense or fraud, and that I will not disclose the results of votes until the polls have closed. I will support the Constitution of the United States and the Constitution of the State of Colorado; I will implement the rules established by the Colorado Secretary of State as they pertain to the conduct of this election, and I will faithfully perform the duties of the office of designated election official as steward of the people of this district. I will act in good faith, and without bias, for the duration of my employment as designated election official for the November 5, 2024 special coordinated election in and for the St. Vrain Valley School District, Boulder County, State of Colorado, to the best of my skill and ability.

_____
Greg Fieth, Designated Election Official

State of Colorado)
) ss.
County of Boulder)

Subscribed and sworn to before me this _____ day of _____, 2024.

_____
NOTARY SIGNATURE

My commission expires: _____
(SEAL)

MEMORANDUM

DATE: June 26, 2024

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Second Reading and Adoption to Board Policy AC (Nondiscrimination/Equal Opportunity)
Strategic Priority - Student and Staff Well-Being

RECOMMENDATION

For the Board of Education to adopt updates to Board Policy AC (Nondiscrimination/Equal Opportunity)

BACKGROUND

Revisions have been made to the Board policy to restructure policy based upon recent statutory changes to terminology and for clarity annual notice and training requirements. This policy is presented to the Board on its second reading.

Nondiscrimination/Equal Opportunity

The Board is committed to the policy that no otherwise qualified person may be denied access to, be excluded from participation in, be denied the benefits of, or be subjected to unlawful discrimination under any district program or activity on the basis of disability, race, creed, color, sex, sexual orientation, gender identity, gender expression, marital status, national origin, religion, ancestry, or need for special education services. Accordingly, no otherwise qualified student, employee, applicant for employment, or member of the public may be excluded from participation in, be denied the benefits of, or be subjected to unlawful discrimination under any district program or activity on the basis of disability, race, creed, color, sex, sexual orientation, gender identity, gender expression, marital status, national origin, religion, ancestry, or need for special education services. Discrimination against employees and applicants for employment based on age, genetic information, and conditions related to pregnancy or childbirth is also prohibited in accordance with state and/or federal law.

For purposes of this policy and other policies including a nondiscrimination statement, together with all implementing regulations and exhibits, these terms have the following meanings:

- "Race" includes hair texture, hair type, or a protective hairstyle that is commonly or historically associated with race.
- "Protective Hairstyle" includes such hairstyles as braids, locs, twists, tight coils or curls, cornrows, bantu knots, afros, and head wraps.
- "Sexual Orientation" means an individual's identity, or another individual's perception thereof, in relation to the gender or genders to which the individual is sexually or emotionally attracted and the behavior or social affiliation that may result from the attraction.
- "Gender Expression" means an individual's way of reflecting and expressing the individual's gender to the outside world, typically demonstrated through appearance, dress, and behavior.
- "Gender Identity" means an individual's innate sense of the individual's own gender, which may or may not correspond with the individual's sex assigned at birth.

This policy and supporting regulations will be used to address all concerns regarding unlawful discrimination and harassment. Alleged conduct regarding sex-based discrimination and sex-based ~~sexual~~ harassment will follow the complaint and investigation procedures specific to such ~~this~~ conduct, as set forth in Regulation AC-R-2.

In keeping with these statements, the following are objectives of this school district:

1. To promote the rights and responsibilities of all individuals as set forth in the state and federal constitutions, pertinent legislation, and applicable judicial interpretations.
2. To encourage positive experiences in terms of human values for children and adults who have differing personal and family characteristics or who come from various socio-economic, racial, and ethnic groups.
3. To consider carefully, in all decisions made which affect the schools, the potential benefits or adverse consequences that those decisions might have on the human relations aspects of all segments of society.
4. To utilize educational experiences to build each individual's pride in the community in which they live.
5. To initiate a process of reviewing all policies and practices of this school district in order to achieve the objectives of this policy to the greatest extent possible.
6. To investigate and resolve promptly any complaints of unlawful discrimination and

harassment.

7. To investigate and appropriately discipline staff and students found to be responsible for incidents of harassment or unlawful discrimination in violation of Board policy.

Annual notice and training

The district will issue a written notice prior to the beginning of each school year that advises students, parents, employees, and the general public that the educational programs, activities, and employment opportunities offered by the district are offered without regard to disability, race, creed, color, sex, sexual orientation, gender identity, gender expression, marital status, national origin, religion, ancestry, need for special education services, or other protected class. With respect to employment practices, the district will also issue written notice that it does not discriminate on the basis of age, genetic information, or conditions related to pregnancy or childbirth. The announcement will also include the name, address, email address, and telephone number of the person(s) designated to coordinate Title IX, Section 504, and ADA compliance activities.

The notice will be disseminated to persons with limited English language skills in the person's own language. It will also be made available to persons who are visually or hearing impaired.

The notice will appear on a continuing basis in all district media containing general information, including: teachers' guides, school publications, the district's website, recruitment materials, application forms, vacancy announcements, student handbooks, school program notices, summer program newsletters, and annual letters to parents. Training materials regarding sex-based discrimination and sex-based harassment will be available to the public on the district's website.

Students and district employees will receive periodic training related to recognizing, reporting, and preventing discrimination and harassment. District employees will receive additional training related to handling reports of discrimination and harassment. The training will comply with state law and include, but not be limited to, instruction on the following:

- Recognizing harassment or discrimination, including indicators of grooming and child sexual abuse.
- The appropriate immediate response when harassment or discrimination is reported to or witnessed by an employee.
- Reporting harassment or discrimination to the school or district.

Harassment is prohibited

Harassment based on a person's disability, race, creed, color, sex, sexual orientation, gender identity, gender expression, marital status, national origin, religion, ancestry, need for special education services, or other protected class, is a form of discrimination prohibited by state and federal law. Preventing and remedying such harassment in schools is essential to ensure a nondiscriminatory, safe environment in which students can learn, employees can work, and members of the public can access and receive the benefit of district facilities and programs. All such harassment by district employees, students, and third parties, is strictly prohibited.

All district employees and students share the responsibility to ensure that harassment does not occur at any district school, on any district property, at any district or school-sanctioned activity or event, or off school property when such conduct has a nexus to the school, or any district curricular or non-curricular activity or event.

Reporting unlawful discrimination and harassment

The district encourages any student, parent/guardian of a student, community member or employee who believes they have been a target of unlawful discrimination, ~~or~~ harassment, or retaliation, as defined in Board policy and supporting regulations, or who has witnessed such unlawful discrimination, ~~or~~ harassment, or retaliation ~~is encouraged~~ to immediately report it to an administrator, counselor, teacher, or the district's compliance officer and file a complaint as set forth in the accompanying regulations.

Any applicant for employment, student, parent/guardian of a student, or member of the public who believes they have been a target of unlawful discrimination, ~~or~~ harassment, or retaliation, or who has witnessed such unlawful discrimination, ~~or~~ harassment, or retaliation, is encouraged to immediately file a complaint with the district's compliance officer.

Any employee who believes they have been a target of unlawful discrimination, ~~or~~ harassment, or retaliation is encouraged to immediately file a complaint with either an immediate supervisor or the district's compliance officer, and any employee who has witnessed such unlawful discrimination, ~~or~~ harassment, or retaliation must immediately file a complaint with either an immediate supervisor or the district's compliance officer.

If the individual alleged to have engaged in prohibited conduct is the person designated as the compliance officer, an alternate compliance officer will be designated to investigate the matter in accordance with this policy's accompanying regulation.

District action

All district employees who witness unlawful discrimination or harassment must take prompt and effective action to stop it, as prescribed by the district.

The district will take appropriate action to promptly and impartially investigate allegations of unlawful discrimination and harassment, to end unlawful behavior, to prevent the recurrence of such behavior, and to prevent retaliation against the individual(s) who files the complaint and/or any person who participates in the investigation. When appropriate, the district will take interim measures during the investigation to protect against further unlawful discrimination, harassment, or retaliation.

To the extent possible, all reports of unlawful discrimination and harassment will be kept confidential. Students or employees who knowingly file false complaints or give false statements in an investigation may be subject to discipline, up to and including suspension/expulsion for students and termination of employment. No student, employee, or member of the public may be subject to adverse treatment in retaliation for any good faith report of harassment under this policy.

Upon determining that incidents of unlawful discrimination or harassment are occurring in particular district settings or activities, the district will implement measures designed to remedy the problem in those areas or activities.

Any student or employee who engages in unlawful discrimination or harassment will be disciplined according to applicable Board policies and the district will take reasonable action to restore lost educational or employment opportunities to the target(s).

In cases involving potential criminal conduct, the district will determine whether appropriate law enforcement officials should be notified.

~~Notice and training~~

~~To reduce unlawful discrimination and harassment and ensure a respectful school environment, the administration is responsible for providing notice of this policy to all district schools and departments. The policy and complaint process must be prominently posted on the district's website, referenced in student and employee handbooks and made otherwise available to all students, staff, and members of the public through electronic or hard-copy distribution. Training materials regarding sex-based discrimination and sexual harassment are available to the public on the district's website.~~

~~Students and district employees will receive periodic training related to recognizing and preventing unlawful discrimination and harassment. District employees must receive additional training related to handling reports of unlawful discrimination and harassment. The training will include, but not be limited to:~~

- ~~awareness of groups protected under state and federal law and/or targeted groups;~~
- ~~how to recognize and react to unlawful discrimination and harassment; and~~
- ~~proven harassment prevention strategies.~~

Adopted: February 8, 1984
Revised: June 8, 1994
Revised: May 28, 2008
Revised: October 28, 2015
Revised: January 27, 2016
Revised: December 14, 2016
Revised: October 11, 2017
Revised: October 24, 2018
Revised: May 27, 2020
Revised: August 12, 2020
Revised: October 13, 2021
Revised: April 27, 2022
Revised:

LEGAL REFS.:
20 U.S.C. § 1681 (Title VII, Education Amendments of 1972)
20 U.S.C. § 1701-1758 (Equal Employment Opportunity Act of 1972)
29 U.S.C. § 621 et seq. (Age Discrimination in Employment Act of 1967)
29 U.S.C. § 701 et seq. (Section 504 of the Rehabilitation Act of 1973)
42 U.S.C. § 12101 et seq. (Title II of the Americans with Disabilities Act)
42 U.S.C. § 2000d (Title VI of the Civil Rights Act of 1964, as amended in 1972)
42 U.S.C. § 2000e (Title VII of the Civil Rights Act of 1964)
42 U.S.C. § 2000ff et seq. (Genetic Information Nondiscrimination Act of 2008)
34 C.F.R. Part 100 through Part 110 (civil rights regulations)
C.R.S. § 2-4-401 (3.4) (definition of gender expression)
C.R.S. § 2-4-401 (3.5) (definition of gender identity)
C.R.S. § 2-4-401(13.5) (definition of sexual orientation)
C.R.S. § 18-9-121 (bias-motivated crimes)
C.R.S. § 22-32-109 (1)(ll) (Board duty to adopt written policies

prohibiting discrimination)
C.R.S. § 22-32-110 (1)(k) (definition of racial or ethnic background includes hair texture, definition of protective hairstyle)
C.R.S. § 24-34-301 et seq. (Colorado Civil Rights Division)
C.R.S. § 24-34-301 (3.3) (definition of gender expression)
C.R.S. § 24-34-301 (3.5) (definition of gender identity)
C.R.S. § 24-34-301 (7) (definition of sexual orientation)
C.R.S. § 24-34-402 et seq. (discriminatory or unfair employment practices)
C.R.S. § 24-34-402.3 (discrimination based on pregnancy, childbirth or related conditions; notice of right to be free from such discrimination must be posted "in a conspicuous place" accessible to employees)
C.R.S. § 24-34-601 (unlawful discrimination in places of public accommodation)

C.R.S. 24-34-602 (penalty and civil liability for unlawful discrimination)

CROSS REFS.: GBA, Open Hiring/Equal Employment Opportunity
GBAA, Sexual Harassment
JB, Equal Educational Opportunities
JBB*, Sexual Harassment of Students

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

MEMORANDUM

DATE: June 26, 2024

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Second Reading and Adoption to Board Policy GBAA (Sex-based Harassment of Employees)
Strategic Priority - Student and Staff Well-Being

RECOMMENDATION

For the Board of Education to adopt updates to Board Policy GBAA (Sex-based Harassment of Employees).

BACKGROUND

Revisions have been made to the Board policy with changes to terminology of sex-based harassment under federal Title IX guidance. Aligns sex-based harassment policy to recent changes in state law. This policy is presented to the Board for second reading.

Sex-Based ~~Sexual~~ Harassment of Employees

Sex-based ~~Sexual~~ harassment of or by employees shall be prohibited and shall not be tolerated. The district is committed to a learning and working environment that is free from sex-based ~~sexual~~ discrimination and harassment. Sex-based ~~Sexual~~ harassment is recognized as a form of sex discrimination and thus a violation of the laws which prohibit sex discrimination.

It will ~~shall~~ be a violation of policy for any member of the district staff to discriminate ~~against another on the basis of sex~~ or harass another staff member or student through conduct or communications of a sexual nature. Any conduct or communication of a sexual nature directed toward students by teachers or others to whom this policy applies, will ~~shall~~ be presumed to be unwelcome. Sex-based ~~Sexual~~ harassment committed by an employee of the district in the course of employment will ~~shall~~ be deemed a breach of duty, and as such, will ~~shall~~ subject the offending employee to disciplinary action. This policy similarly applies to non-employee volunteers or any other persons who work subject to the control of school authorities.

Sex-based ~~Sexual~~ harassment prohibited

Pursuant to Title IX of the Educational Amendments of 1972, "sex-based harassment" means conduct on the basis of sex that satisfies one or more of the following: ~~Sexual harassment shall include unwelcome sexual advances, requests for sexual favors, or other unwelcome verbal or physical conduct of a sexual nature. Sexual harassment shall be regarded as a violation of this policy when:~~

1. A school employee conditioning education benefits on participation in unwelcome sexual conduct (i.e., quid pro quo);
2. Unwelcome conduct, based on the totality of the circumstances, is subjectively and objectively offensive and is so severe, pervasive that it limits or denies a person's ability to participate in or benefit from the education program or activity;
3. Sexual assault, dating violence, domestic violence, or stalking.

Pursuant to state law, unwelcome sexual advances, requests for sexual favors, or other unwelcome physical or verbal conduct or communication of a sexual nature constitutes sex-based harassment if the conduct or communication is subjectively offensive to the individual alleging harassment and objectively offensive to a reasonable individual who is a member of the same protected class, and if under the totality of the circumstances:

1. Submission to such conduct is made either explicitly or implicitly a term or condition of a person's employment or educational development.
2. Submission to or rejection of such conduct by an individual is used as the basis for employment-related decisions such as promotion, performance evaluations, pay adjustment, discipline or work assignment or education decisions affecting such individual.
3. Such conduct has the purpose or effect of unreasonably interfering with an individual's work or educational performance or creating an intimidating, hostile or offensive working environment or educational environment.

The prohibition against sex-based ~~sexual~~ harassment applies whether the harassment is between people of the same or different gender.

Sex-based ~~Sexual~~ harassment as defined above may include but is not limited to:

1. Sex-oriented verbal "kidding," abuse or harassment;
2. Pressure for sexual activity;
3. Repeated remarks to a person with sexual implications;
4. Unwelcome touching, such as patting, pinching or constant brushing against another's body;
5. Suggesting or demanding sexual involvement, accompanied by implied or explicit threats concerning one's grades, employment status or similar personal concerns;
6. Sexual violence.

~~1. Suggestive or obscene letters, notes, invitations, or electronic communications; derogatory comments; slurs; jokes; sex-oriented verbal "kidding"; epithets; assault; unwelcome touching; impeding or blocking movement; leering gestures, or display of sexually suggestive objects, pictures or cartoons.~~

~~2. Continuing to express sexual interest after being informed that the interest is unwelcome.~~

~~3. Implying or withholding support for an appointment, promotion or change of assignment; suggesting that a poor performance report shall be prepared, or suggesting that probation shall be failed if sexual favors are rejected.~~

~~4. Coercive sexual behavior used to control, influence or affect the career, salary and/or work environment of another employee or the educational environment of a student.~~

~~5. Offering or granting favors or benefits such as promotions, favorable performance evaluations, favorable assignments, favorable duties or shifts, recommendations, reclassification, grades etc., in exchange for sexual favors.~~

Reporting, Investigation and Sanctions

~~Sexual harassment cannot be investigated or corrected by the district until the district is made aware of such harassment. Therefore,~~ It is the express desire of the Board to encourage victims of, or witnesses to, sex-based ~~sexual~~ harassment to report such claims. This may be done through the district's complaint process (Regulation AC-R-3).

Employees who believe that their superiors are conditioning promotions, increases in wages, continuation of employment, or other terms or conditions of employment upon agreement to unwelcome conduct of sexual nature, are encouraged to report these conditions to the appropriate administrators or to the district's compliance officer. ~~they have been victims of sexual harassment are encouraged to come forward and express their complaints to their building/department supervisor, to the assistant superintendent for human resources, to a member of the Board, directly to legal counsel for the district, or to an attorney.~~

All reports of sex-based harassment received by any district employee will be promptly forwarded to the compliance officer (AC-E-1). The compliance officer will ensure that every complaint is promptly investigated and responded to as set forth in the district's complaint and compliance process (AC-R-3). No reprisals or retaliation will be allowed to occur as a result of the good faith reporting of charges of sex-based ~~sexual~~ harassment or participation in an investigation. Requests for confidentiality will be honored so long as doing so does not preclude the district from responding effectively to the harassment and preventing future harassment or conflict with the law.

In determining whether alleged conduct constitutes sexual harassment, the totality of the circumstances, the nature of the conduct and the context in which the alleged conduct occurred shall be investigated.

Any employee found to have engaged in sex-based ~~sexual~~ harassment will ~~shall~~ be subject to sanctions, including, but not limited to, warning or reprimand, suspension, or termination, subject to applicable procedural requirements. Conduct of a sexual nature directed toward students will ~~shall~~, in appropriate circumstances, be reported as child abuse for investigation by appropriate authorities in conformity with the district's policy on reporting child abuse.

Filing of a complaint or otherwise reporting sex-based ~~sexual~~ discrimination or harassment shall not reflect upon the individual's status or affect future employment or work assignments. All matters involving sex-based ~~sexual~~ discrimination or harassment complaints shall remain confidential to the extent possible.

Notice of policy

Notice of this policy shall be circulated to all district schools and departments and incorporated in employee handbooks.

Adopted: February 24, 1993
Revised: October 26, 1994
Revised: May 28, 2008
Revised: November 11, 2015
Revised: October 24, 2018
Revised:

LEGAL REFS.: 20 U.S.C. § 1681 *et seq.* (Title IX of the Education Amendments of 1972)
42 U.S.C. § 2000e *et seq.* (Title VII of the Civil Rights Act of 1964)
C.R.S. § 24-34-301 *et seq.* (Colorado Civil Rights Division procedures)
C.R.S. § 24-34-401 *et seq.* (discriminatory/unfair employment practices)

CROSS REFS.: AC, Nondiscrimination/Equal Opportunity
JBB*, Sexual Harassment of Students
JLF, Reporting Child Abuse/Child Protection

MEMORANDUM

DATE: June 26, 2024

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Second Reading and Adoption to Board Policy JBB (Sex-based Harassment of Students)
Strategic Priority - Student and Staff Well-Being

RECOMMENDATION

For the Board of Education to adopt updates to Board Policy JBB (Sex-based Harassment of Students).

BACKGROUND

Revisions have been made to the Board policy to align with recent changes in state law regarding sex-based harassment and policy requirements placed in statute. Changes to terminology to align with both federal and state guidance. This policy is presented for second reading.

Sex-Based ~~Sexual~~ Harassment of Students

The Board recognizes that sex-based ~~sexual~~ harassment, including harassment based on sexual orientation, gender identity or gender expression, can interfere with a student's academic performance and emotional and physical well-being and that preventing and remedying sex-based ~~sexual~~ harassment in schools is essential to ensure a nondiscriminatory, safe environment in which students can learn. In addition, sex-based ~~sexual~~ harassment is recognized as a form of sex discrimination and thus is a violation of the laws that prohibit sex discrimination, as addressed in the Board's policy concerning unlawful discrimination and harassment.

District's commitment

The district is committed to maintaining a learning environment that is free from sex-based ~~sexual~~ harassment. ~~based on an individual's sex or sexual orientation. As used in this policy and defined by Colorado statute, "sexual orientation" means an individual's orientation toward heterosexuality, homosexuality, bisexuality or transgender status or another individual's perception thereof.~~ It is a violation of policy for any staff member to harass students or for students to harass other students through conduct or communications of a sexual nature, or to retaliate against anyone that reports sex-based~~sexual~~ harassment or participates in a harassment investigation.

Sex-based ~~Sexual~~ harassment defined

Pursuant to Title IX of the Educational Amendments of 1972, "sex-based ~~sexual~~ harassment" means conduct on the basis of sex that satisfies one or more of the following:

1. A school employee conditioning education benefits on participation in unwelcome sexual conduct (i.e., quid pro quo);
2. Unwelcome conduct that a reasonable person would determine is so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the school's education program or activity; or
3. Sexual assault, dating violence, domestic violence, or stalking.

Pursuant to state law, "sex-based harassment" means any unwelcome physical, verbal, pictorial, or visual conduct or communication directed at a student or group of students based on sex, sexual orientation, gender identity, or gender expression. To be considered sex-based harassment, the conduct or communication must be objectively offensive, and must meet one or multiple of the following: creating a hostile environment based on an individual's sex or sexual orientation (which includes transgender status).

1. A school employee conditioning education benefits, services, or opportunities on submission to the conduct or communication; (i.e., quid pro quo)
2. A school employee making educational decisions affecting the student based on submission to, objection to, or rejection of the conduct or communication; or
3. The conduct or communication unreasonably interferes with the student's access to their educational services or creates an intimidating, hostile, or offensive educational environment.

Reporting, investigations, and sanctions

Students are encouraged to report all incidences of sex-based ~~sexual~~ harassment to either a teacher, counselor, or principal in their school building and file a complaint, through the district's complaint process addressing sex-based discrimination. All reports and indications from students, district employees, and third parties must be forwarded to the Title IX Coordinator.

The district will initiate and conduct an investigation in accordance with the appropriate procedures addressing sex-based discrimination and sex-based ~~sexual~~ harassment. If the district determines an act does not qualify as sex-based harassment under Title IX, it may still qualify as sex-based harassment under state law and district policy, in which case the district will continue the investigation in accordance with the appropriate procedures (AC-R-1: students or AC-R-2: applicants, staff, and members of the public).

All matters involving sex-based ~~sexual~~ harassment reports must remain confidential to the extent possible as long as doing so is in accordance with applicable law and policy and does not preclude the district from responding effectively to the harassment or preventing future harassment. Filing a complaint or otherwise reporting sex-based ~~sexual~~ harassment will not reflect upon the individual's status or affect grades.

The district will take appropriate corrective action to: make the harassed student whole by restoring lost educational opportunities; prevent harassment from recurring; or prevent retaliation against anyone who reports sex-based ~~sexual~~ harassment or participates in a harassment investigation. A formal report or finding of harassment will not be required before the district takes corrective action.

Notice and training

To reduce ~~unlawful~~ discrimination and harassment and ensure a respectful school environment, the administration is responsible for providing notice of this policy and complaint procedures to all district schools and departments. All communications regarding this policy must be written in simple and age-appropriate language. The policy and complaint procedures must be referenced in student and employee handbooks, described in hard-copy notices posted at schools, and otherwise be made available to all students, staff, and members of the public through electronic or hard-copy distribution.

All students and district employees will receive periodic training related to recognizing and preventing sex-based ~~sexual~~ harassment. District employees must receive additional periodic training related to handling reports of sex-based ~~sexual~~ harassment. Training materials are available to the public on the district's website.

Adopted: February 24, 1993
Revised: May 28, 2008
Revised: June 24, 2015
Revised: October 24, 2018
Revised: August 12, 2020
Revised:

LEGAL REF.: 20 U.S.C. 1681 *et seq.* (Title IX of the Education Amendments of 1972)
C.R.S. 22-32-109 (1)(II) (Board duty to adopt written policies prohibiting discrimination)
C.R.S. 24-34-402 (definition of "harass" in employment practices)

CROSS REFS.: AC, Nondiscrimination/Equal Opportunity
AC-R, Reporting Discrimination/District Response to Discrimination Complaints
AC-R-2*, Sexual Harassment Investigation Procedures (Title IX)
AC-E-1, Nondiscrimination/Equal Opportunity (Sample Notice)
JLF, Reporting Child Abuse/Child Protection

MEMORANDUM

DATE: June 26, 2024

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Second Reading of Board Policy ACC (Auxiliary Aids and Services)
Strategic Priority - High-Functioning School Board

RECOMMENDATION

For the Board of Education to adopt Board Policy ACC (Auxiliary Aids and Services).

BACKGROUND

This policy reiterates the district's commitment to nondiscrimination with respect to persons with disabilities and sets forth the policy and process for ensuring all district programs, activities, meetings, and services are accessible to persons with disabilities, including those who are deaf, hard of hearing, blind, or who have other sensory or manual impairments. While the district has long had policies addressing its commitment to nondiscrimination, this addresses the provision of auxiliary aids and services directly in compliance with applicable state and federal law. This policy is presented to the Board for second reading.

Auxiliary Aids and Services

The Board is committed to nondiscrimination with respect to persons with disabilities, and as part of that commitment it will take appropriate steps to ensure that all district programs, activities, meetings, and services are accessible to persons with disabilities, including those persons who are deaf, hard of hearing, blind, or who have other sensory or manual impairments. The procedures outlined below are intended to ensure communications with students, families, applicants, participants, members of the public, and their companions with disabilities are as effective as communications with persons without disabilities. Such steps include furnishing in a timely manner appropriate auxiliary aids and services when necessary to afford an individual with a disability an equal opportunity to participate in, and enjoy the benefits of, programs, activities, meetings, and services conducted or sponsored by the district.

When an IDEA-eligible or Section 504-eligible student's disability impacts his or her hearing, vision, or speech, the district will apply both a FAPE (free and appropriate public education) analysis and the effective communication requirements of the Americans with Disabilities Act of 1990 (ADA) in determining how to meet the students' communication needs and how to formulate the student's individualized education program (IEP).

For families, applicants, participants, members of the public, and their companions, the district's website provides information on the availability of and procedure for requesting auxiliary aids and services, ask related questions, or raise concerns. When necessary and upon request, such information will also be provided in an accessible format at no cost to the individual making the request.

When a person self-identifies as a person with a disability that affects the ability to communicate or to access or manipulate written materials or requests an auxiliary aid or service, staff will consult with the individual to determine what aids or services are necessary to provide effective communication in particular situations. When determining an appropriate auxiliary aid or service, the district shall give primary consideration to the auxiliary aid or service specifically requested by the person with a disability.

Auxiliary Aids and Services. For the purposes of this policy, "auxiliary aids and services" shall encompass a wide range or services, devices, technologies, and methods for providing effective communication, including but not limited to:

- Effective methods of making aurally-delivered information available to individuals who are deaf or hard of hearing;

- Effective methods of making visually-delivered information available to individuals with visual impairments in a digital or physical format;
- Effective methods of enabling a person with a speech disability to communicate with district personnel;
- Acquisition or modification of equipment or devices; and
- Other similar services and actions.

The type of auxiliary aid or services necessary in order to ensure effective communication will vary in accordance with the method of communication used by the individual; the nature, length,and complexity of the communication involved; and the context in which the communication is taking place.

Auxiliary aids and services will be provided for any school-initiated program, activity, meeting, or service, including but not limited to:

- Parent/teacher conferences
- IEP/504 meetings
- Conferences or hearing involving student corrective action
- Planning meetings
- Interviews for employment
- Staff meetings
- Interactive meetings regarding accommodations
- Graduation ceremonies
- Performances or sporting events
- Board meetings, materials, and agendas
- District website/online information
- Student records
- Parental alerts

Requests of Auxiliary Aids and Services

Requests for auxiliary aids and services will be received, evaluated and implemented by the Assistant Superintendent of Student Services:

Johnny Terrell, Assistant Superintendent of Student Services
830 South Lincoln Street
Longmont, CO 80501
Telephone (303) 772-7700
terrell_johnny@svvsd.org

For persons who are deaf/hard of hearing and who use sign language as their primary means of communication, requests can be made to the district's Sign Language Interpreter Coordinator, Jessica Collins, either through the district's website or via telephone at (720) 938-1237.

Complaints and Grievance Procedure

A complaint regarding any claim or allegation of discrimination under this policy or under any other circumstance may be filed according to the procedures outlined in district board policy AC-R-1 using the complaint form (AC-E-2).

Alternative means of filing complaints, such as personal interviews or an audio recording of the complaint, will be made available for persons with disabilities upon request. If additional accommodations are needed, please contact the Assistant Superintendent for Student Services.

Adopted:

LEGAL REFS.: 29 U.S.C. § 701 *et seq.* (Section 504 of the Rehabilitation Act of 1973)
42 U.S.C. § 12101 *et seq*. (Title II of the Americans with Disabilities Act)
42 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education Act)
28 C.F.R. § 35.101 *et seq.* (nondiscrimination on the basis of disability in state and local government services)
C.R.S. § 24-34-301 *et seq.* (Colorado Civil Rights Division)
C.R.S. § 24-34-601 (unlawful discrimination in places of public accommodation)
C.R.S. § 24-34-602 (penalty and civil liability for unlawful discrimination)

CROSS REFS.: AC, Nondiscrimination/Equal Opportunity
AC-R-1, Nondiscrimination/Equal Opportunity (Complaint and Compliance Process)
AC-E-1, Nondiscrimination/Equal Opportunity (Sample Notice)
AC-E-2, Nondiscrimination/Equal Opportunity (Complaint Form)

MEMORANDUM

DATE: June 26, 2024

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of First Reading and Adoption of Board Regulations AC-R-1 (Harassment and Discrimination Investigation Procedures for Students), AC-R-2 (Harassment and Discrimination Investigation Procedures for Employees, Applicants for Employment and Members of the Public) and AC-R-3 (Sex-Based Harassment Investigation Procedures)
Strategic Priority - High-Functioning School Board

RECOMMENDATION

For the Board of Education to adopt Board Regulations AC-R-1 (Harassment and Discrimination Investigation Procedures for Students), AC-R-2 (Harassment and Discrimination Investigation Procedures for Employees, Applicants for Employment and Members of the Public) and AC-R-3 (Sex-Based Harassment Investigation Procedures).

BACKGROUND

Revisions to Board Policy AC requires that modifications be made to the accompanying regulations. Previously, there were two regulations addressing harassment and discrimination complaints and setting forth the procedures for addressing such complaints (AC-R-1 and AC-R-2, addressing general harassment and discrimination complaints and sexual harassment and discrimination complaints, respectively). Based upon additional changes to the law and guidance regarding same, the proposed regulations specify the complaint procedures for students (AC-R-1), staff and members of the public (AC-R-2), and sex-based harassment investigation procedures (AC-R-3).

Regulations AC-R-1 and AC-R-2 replace the existing AC-R-1, while AC-R-3 is a redline of the former regulation AC-R-3.

Regulation AC-R-3 encompasses the additional legal requirements based upon updated guidance at the federal level, as well as changes to the law at the state level.

Harassment and Discrimination Investigation Procedures for Students

The district is committed to providing a learning environment that is free from discrimination and harassment. It is a violation of policy for any student or staff member to harass students, or to retaliate against those who report discrimination or harassment or who participate in an investigation into alleged discrimination or harassment. As defined by district policy and for the purposes of this regulation, "harassment" is unwelcome conduct or communication directed at a student based upon their membership in a protected class, which is objectively offensive to a reasonable individual who is a member of the same protected class. To be considered harassment, such conduct or communication must also meet at least one of the following:

i. Submission to such conduct or communication is made a term or condition of access to educational services;
ii. Submission to, objection to, or rejection of the conduct or communication is used or threatened to be used as a basis for educational decisions affecting the student; or
iii. The conduct or communication interferes with the student's ability to participate in the district's educational services or creates an intimidating, hostile, or offensive educational environment.

The district has adopted the following procedures to encourage the reporting of, and to ensure the prompt, fair, and impartial investigation and resolution of complaints of discrimination and harassment of students. Complaints may be submitted orally or in writing. Allegations of sex-based discrimination or sex-based harassment arising under Title IX must follow the procedures specifically outlined in regulation AC-R-3.

Investigation Process

For any investigation conducted pursuant to this regulation, the district will keep information related to such investigation confidential to the extent possible. The investigation will be fair, impartial, and prompt. The district will make a good faith effort to complete an investigation within sixty (60) days after the complaint, with an additional thirty (30) day extension possible for good cause. The compliance officer will attempt to adhere to all timelines. If the compliance officer needs more time with regard to any aspect of the investigation, they will notify the parties in writing of the reason for the extension.

Promptly after receiving a complaint, the compliance officer will offer the complainant and respondent supportive measures and inform the parties that they may request additional supportive measures throughout the investigation by contacting the compliance officer. If a student with a disability is a party, the compliance officer will collaborate with the student's 504/IEP team to determine appropriate supportive measures and will discuss these options with the student. Supportive measures may include, but are not limited to:

- counseling;
- extensions of deadlines or other course related adjustments;

- extra time for homework or tests;
- the opportunity to resubmit homework or retake a test;
- remedying an impacted grade;
- excused absences;
- the opportunity for home instruction;
- modifications to class schedules; and
- restrictions on contact between the parties to a report of harassment or discrimination.

During the investigation, all parties will be treated equitably and will be provided equal opportunity to present evidence. Any questions that arise during the investigation should be directed to or forwarded to the compliance officer. The compliance officer will provide regular written updates about the status of the investigation to both parties and their parents/legal guardians at the end of each stage of the investigation, but at least every fifteen (15) school days.

1. Making a Complaint

Any person who witnesses or experiences bullying on the basis of protected class, harassment, discrimination, or retaliation against students is encouraged to report the conduct to school staff by making a complaint with the district's compliance officer.

Any staff member who receives information about an incident or who witnesses harassment, discrimination, or retaliation must report the incident to the compliance officer.

Complaints may be made by phone, by email, in person, or through an online **complaint form** (AC-E-2) and should include a detailed description of the alleged event(s), the date(s) the alleged event(s) occurred, and name(s) of the party/parties involved, including any witnesses. The complaint should be made as soon as possible after the incident.

Compliance Officer:

Johnny Terrell, Assistant Superintendent of Student Services
District Student Services
830 South Lincoln Street
Longmont, CO 80501
Telephone: 303-772-7700, extension 57859
Email: terrell_johnny@svvsd.org

In the event the complainant believes that the compliance officer has a bias or conflict of interest with regard to the parties and/or the underlying conduct, or if the compliance officer is alleged to have participated in prohibited conduct, complaints may be directed to: Amanda Thompson, Assistant Superintendent of Human Resources, 395 S. Pratt Pkwy., Longmont, CO 80501, 303-776-6200, or via email: thompson_amanda@svvsd.org

Retaliation against the complainant, respondent, or any person who filed a complaint or participated in an investigation is prohibited. Individuals found to have engaged in retaliatory behavior will be subject to disciplinary measures.

2. Evaluation by Compliance Officer

The compliance officer will review the complaint to determine whether the alleged conduct constitutes harassment or discrimination. The compliance officer will refer the matter back to the building principal or appropriate administrative department if the conduct alleged does not implicate a protected class or otherwise fit the definition of prohibited harassment or discrimination.

The compliance officer will refer any potential criminal conduct to law enforcement. Upon the request of law enforcement, the compliance officer will delay action on a complaint for a reasonable amount of time to allow law enforcement to investigate the matter and will notify the parties of the delay. The compliance officer will not rely solely on a criminal investigation by a law enforcement agency in lieu of responding to a report of harassment or discrimination but may consider any evidence shared by law enforcement in making any determinations.

The compliance officer may assign any or all aspects of the investigation to a qualified alternate for any reason, including conflict of interest, bias concerns and/or insufficient capacity due to other matters.

As used in this regulation, the term “compliance officer” refers to the compliance officer or their designee.

3. Initial Meetings with the Parties

If the compliance officer determines, upon initial review of the complaint, that the underlying allegations, if proved to be true, constitute harassment or discrimination, the following procedure will be followed:

a. *Initial meeting with Reporting Party, if any, and Complainant*
Within five (5) school days following receipt of the complaint, the compliance officer will meet with the complainant and any reporting party and their parents or guardians. The purpose of the initial meeting is for the compliance officer to:

- provide the complainant with the information detailed in paragraph c below; and
- collect any additional information necessary to complete the complaint and determine whether the allegations, if proven to be true, constitute prohibited discrimination or harassment.

If the compliance officer determines there is no merit to the allegations, the compliance officer may dismiss the complaint and will notify the complainant in writing. If the complaint is dismissed at this stage, the compliance officer may meet with the respondent to advise them of the allegations and offer supportive measures.

If, after the initial meeting, the complainant indicates they do not want to proceed with the next steps of the investigation, the compliance officer may elect to proceed with the investigation if necessary to stop any harassment or discrimination and otherwise ensure the safety of the school environment.

b. *Initial Meeting with Respondent*
As soon as possible after meeting with the complainant and any reporting party, the compliance officer will meet with the respondent and, if the respondent is a student, their parents/guardians, in order to obtain a response to the complaint. At the initial meeting, the compliance officer will advise the respondent as to the allegations against them and give the respondent a chance to respond to those allegations.

c. *Information Provided at the Initial Meetings*
The compliance officer will provide to both the complainant and respondent the same basic information, including:
- available supportive measures;
- copies of Board Policy AC and this regulation;
- timeline for the investigation process and the district's legal obligations;
- the possibility of resolving the complaint informally upon agreement of all parties;
- that the information collected is confidential, so long as confidentiality does not prevent the district from responding effectively to prohibited conduct and preventing future prohibited conduct; and
- all parties have a right to have an advisor present during all stages of the investigation.

4. Informal Complaint Resolution

When the compliance officer deems it appropriate, an informal resolution process may be instituted. Informal resolution may include but is not limited to mediation or restorative justice. Informal resolution may only be used if both parties agree. Any such agreement must be voluntary, non-coerced, and documented in writing. No party will be forced to participate in informal resolution and either party may request an end to an informal process at any time.

Informal resolution may not be used if the underlying offense involves sexual assault or other act of violence.

If both parties feel a resolution has been achieved through informal resolution, no further action need be taken to resolve the complaint. However, within seven (7) school days following the conclusion of the informal resolution process, the compliance officer must prepare a written report for the parties detailing the process and any agreed upon corrective or restorative measures provided, including any steps the district will take to prevent future discrimination or harassment. A copy of the report will be shared with the Board of Education.

5. Formal Complaint Resolution

If informal resolution is inappropriate, unavailable, or unsuccessful, the compliance officer will engage in formal complaint resolution.

a. *Collect Evidence*: The compliance officer will collect evidence. Evidence may be collected by interviews with parties and witnesses, reviewing any available physical or documentary information, requesting written statements, or other appropriate methods at the compliance officer's discretion. Evidence may include, but is not limited to: evidence about the credibility of the parties involved; evidence about whether the respondent has engaged in other incidents of misconduct; evidence of the complainant and respondent's respective reactions or changes in behavior following the incident; and evidence regarding whether the complainant took action to protest the conduct.

b. *Determination*: No later than forty-five (45) school days following receipt of the complaint, the compliance officer must prepare a written report which determines whether discrimination or harassment occurred. The compliance officer will apply the preponderance of the evidence standard when making their determination. In making this decision, all relevant circumstances must be considered by the compliance officer, including:

- the degree to which the conduct affected the complainant's ability to participate in or benefit from the school environment;
- the type, frequency and duration of the conduct, recognizing that a single incident may rise to the level of harassment, and that conduct or communication that at one time was or is welcome between two or more individuals may become unwelcome to one or more of those individuals;
- the identity of and relationship between the respondent and the complainant;
- the context of the incident, including school size and location of the incident and/or other incidents at the school;
- whether the conduct was threatening;
- the use of epithets, slurs or other conduct that is humiliating or degrading;
- whether the conduct or communication reflects stereotypes about an individual or group of individuals in a protected class;

- ages and number of respondents and complainants involved;
- patterns of misconduct of the respondent;
- real or perceived power differentials between the parties; and
- any other relevant circumstances.

The decision must include a written determination regarding responsibility, explain how and why the compliance officer reached the conclusions outlined in the report, detail any supportive measures or disciplinary sanctions already taken, and recommendations for future disciplinary measures.

If the compliance officer is not the superintendent, the compliance officer's report is advisory and must not bind the superintendent or the district to any particular course of action or remedial measure.

If the compliance officer is the superintendent, the report will include the determination of any sanctions or other actions deemed appropriate, including suspension or expulsion, pursuant to Policy JKD/JKE and/or other appropriate corrective or restorative actions.

6. Disciplinary Measures and Outcome

As soon as practicable after receiving the compliance officer´s findings and recommendations, the superintendent or designee must determine any sanctions or other actions deemed appropriate, including suspension or expulsion, pursuant to Policy JKD/JKE and/or other appropriate corrective or restorative actions.

The reporting party or complainant will not be disciplined for any of the following acts, if they are connected to the reported incident: truancy, late arrival, drug or alcohol use, consensual sexual activity, expressing a trauma symptom, unauthorized access to facilities, reasonable self-defense against the respondent, or talking publicly about the reported harassment or discrimination.

To the extent permitted by federal and state law, all parties, including the parents/guardians of all students involved, must be concurrently notified in writing of the final outcome of the investigation and any corrective or restorative action taken by the district within five (5) school days following the superintendent´s determination.

A copy of the compliance officer's report, and any corrective, disciplinary or restorative actions shall be provided to the Board of Education.

Resources

Throughout the investigation, or after the investigation concludes, affected individuals may choose to use the following resources:

National Domestic Violence Hotline: 1−800−799−SAFE (7233)

National Sexual Assault Hotline: 1-800-656-4673

Violence Free Colorado*:* https://www.violencefreecolorado.org/

The Crisis Center 24/7 Hotline: *303-688-8484*

Local resources for use by students include: *[Insert local Resources: E.g., local sheriff's office]*

Outside Agencies

In addition to, or as an alternative to, filing a complaint pursuant to this regulation, a person may file a discrimination complaint with the U.S. Department of Education, Office for Civil Rights (OCR); the Federal Office of Equal Employment Opportunity Commission (EEOC); or the Colorado Civil Rights Division (CCRD). The addresses of these agencies are listed below.

Denver Office for Civil Rights (OCR)
U.S. Department of Education
1244 Speer Blvd., Suite 310, Denver, CO 80204-3582
Telephone: 303-844-5695
Fax: 303-844-4303
TTY: 303-844-3417.
Email: OCR. Denver @ed.gov

Federal Office of Equal Employment Opportunity Commission (EEOC) 303 E. 17th Avenue, Suite 410, Denver, CO 80203
Telephone: 800-669-4000
Fax: 303-866-1085
TTY: 800-669-6820
ASL Video Phone: 844-234-5122
Website: https://publicportal.eeoc.gov/portal/
Colorado Civil Rights Division (CCRD)
1560 Broadway, Suite 825, Denver, CO 80202
Telephone: 303-894-2997 or 800-886-7675
Fax: 303-894-7830
Email: DORA_CCRD@state.co.us (general inquiries),
DORA_CCRDIntake@state.co.us (intake unit)

Adopted: August 12, 2020
Revised: September 23, 2020
Revised:

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

Harassment and Discrimination Investigation Procedures for Employees, Applicants for Employment and Members of the Public

The district is committed to providing a working and learning environment that is free from discrimination and harassment. It is a violation of policy for any staff member or student to harass employees, applicants for employment, or members of the public, or to retaliate against those who report discrimination or harassment or who participate in an investigation into alleged discrimination or harassment. As defined by district policy and for the purposes of this regulation, "harassment" is unwelcome conduct or communication directed at a student based upon their membership in a protected class, which is objectively offensive to a reasonable individual who is a member of the same protected class. To be considered harassment, such conduct or communication must also meet at least one of the following:

i. Submission to such conduct or communication is explicitly or implicitly made a term or condition of the individual's employment;
ii. Submission to, objection to, or rejection of the conduct or communication is used or threatened to be used as a basis for employment decisions affecting the individual; or
iii. The conduct or communication has the purpose or effect of unreasonably interfering with the individuals' work performance or creating an intimidating, hostile, or offensive working environment.

The district has adopted the following procedures to encourage the reporting of, and to ensure the prompt, fair, and impartial investigation and resolution of complaints of discrimination and harassment of employees, applicants for employment, and members of the public. Complaints may be submitted orally or in writing. Allegations of sex-based discrimination or sex-based harassment arising under Title IX must follow the procedures specifically outlined in regulation AC-R-3.

Investigation Process

For any investigation conducted pursuant to this regulation, the district will keep information related to such investigation confidential to the extent possible. The investigation will be fair, impartial, and prompt. The district will make a good faith effort to complete an investigation within sixty (60) days after the complaint, with an additional thirty (30) day extension possible for good cause. The compliance officer will attempt to adhere to all timelines. If the compliance officer needs more time with regard to any aspect of the investigation, they will notify the parties in writing of the reason for the extension.

All parties will be treated equitably and will be provided equal opportunity to present evidence.

1. Making a Complaint

Any person who witnesses or experiences harassment, discrimination, or retaliation against employees, applicants for employment, or community members, is encouraged to report the conduct to school staff by making a complaint with the district's compliance officer.

Any staff member who receives information about an incident or who witnesses or experiences harassment, discrimination, or retaliation must report the incident to the compliance officer.

Complaints may be made by phone, by email, in person, or through an online **complaint form** (AC-E-2) an should include a detailed description of the alleged event(s), the date(s) the alleged event(s) occurred, and name(s) of the party/parties involved, including any witnesses. The complaint should be made as soon as possible after the incident.

Compliance Officer:

Amanda Thompson, Assistant Superintendent of Human Resources
395 S. Pratt Pkwy.
Longmont, CO 80501
Telephone: 303-776-6200
Email: thompson_amanda@svvsd.org

In the event the complainant believes that the compliance officer has a bias or conflict of interest with regard to the parties and/or the underlying conduct, or if the compliance office is alleged to have participated in prohibited conduct, complaints may be directed to: Johnny Terrell, Assistant Superintendent of Student Services, 830 South Lincoln Street, Longmont, CO 80501, 303-772-7700 or via email: terrell_johnny@svvsd.org.

Retaliation against the complainant, respondent, or any person who filed a complaint or participated in an investigation is prohibited. Individuals found to have engaged in retaliatory behavior will be subject to disciplinary measures.

2. Evaluation by Compliance Officer

The compliance officer will review the complaint to determine whether the alleged conduct constitutes harassment or discrimination. The compliance officer will refer the matter back to the building principal or appropriate administrative department if the conduct alleged does not implicate a protected class or otherwise fit the definition of prohibited harassment or discrimination.

The compliance officer will refer any potential criminal conduct to law enforcement. Upon the request of law enforcement, the compliance officer will delay action on a complaint for a reasonable amount of time to allow law enforcement to investigate the matter and will notify the parties of the delay. The compliance officer will not rely solely on a criminal investigation

by a law enforcement agency in lieu of responding to a report of harassment or discrimination but may consider any evidence shared by law enforcement in making any determinations.

The compliance officer may assign any or all aspects of the investigation to a qualified alternate for any reason, including conflict of interest, bias concerns and/or insufficient capacity due to other matters.

As used in this regulation, the term “compliance officer” refers to the compliance officer or their designee.

3. Initial Meetings with the Parties

The following details actions to be taken by the compliance officer upon the determination that the underlying allegations, if proved to be true, constitute harassment or discrimination:

a. *Initial meeting with Reporting Party, if any, and Complainant*
Within five (5) school days following receipt of the complaint, the compliance officer will meet with the complainant and any reporting party. The purpose of the initial meeting is for the compliance officer to:

- provide the complainant with the information detailed in paragraph c below; and
- collect any additional information necessary to complete the complaint and determine whether the allegations, if proven to be true, constitute prohibited discrimination or harassment.

If the compliance officer determines there is no merit to the allegations, the compliance officer may dismiss the complaint and will notify the complainant in writing. If the complaint is dismissed at this stage, the compliance officer may meet with the respondent to advise them of the allegations and offer supportive measures.

If, after the initial meeting, the complainant indicates they do not want to proceed with the next steps of the investigation, the compliance officer may elect to proceed with the investigation if necessary to stop any harassment or discrimination and otherwise ensure the safety of the working or learning environment.

b. *Initial Meeting with Respondent*
As soon as possible after meeting with the complainant and any reporting party, the compliance officer will meet with the respondent and, if the respondent is a student, their parents/guardians, in order to obtain a response to the complaint. At the initial meeting, the compliance officer will advise the

respondent as to the allegations against them and give the respondent a chance to respond to those allegations.

c. *Information Provided at the Initial Meetings*
The compliance officer will provide to both the complainant and respondent the same basic information, including:

- available supportive measures;
- copies of Board Policy AC and this regulation;
- timeline for the investigation process and the district's legal obligations;
- the possibility of resolving the complaint informally upon agreement of all parties;
- that the information collected is confidential, so long as confidentiality does not prevent the district from responding effectively to prohibited conduct and preventing future prohibited conduct;
- all parties have a right to have an advisor present during all stages of the investigation; and
- parties will be granted excused absences for any therapy, medical, legal, or victim's services appointment associated with the report.

4. Informal Complaint Resolution

When the compliance officer deems it appropriate, an informal resolution process may be instituted. Informal resolution is not appropriate in all circumstances and may only be used if both parties are students and both parties agree. Any such agreement must be voluntary, non-coerced, and documented in writing. No party will be forced to participate in informal resolution and either party may request an end to an informal process at any time.

If both parties feel a resolution has been achieved through informal resolution, no further action need be taken to resolve the complaint. However, within seven (7) school days following the conclusion of the informal resolution process, the compliance officer must prepare a written report for the parties detailing the process and any agreed upon corrective or restorative measures provided, including any steps the district will take to prevent future discrimination or harassment. A copy of the report will be shared with the Board of Education.

5. Formal Complaint Resolution

If informal resolution is inappropriate, unavailable, or unsuccessful, the compliance officer will engage in formal complaint resolution.

a. *Collect Evidence*: The compliance officer will collect evidence. Evidence may be collected by interviews with parties and witnesses, reviewing any available physical or documentary information, requesting written statements, or other appropriate methods at the compliance officer's discretion. Evidence may include, but is not limited to: evidence about the credibility of the parties involved; evidence about whether the respondent has

engaged in other incidents of misconduct; evidence of the complainant and respondent's respective reactions or changes in behavior following the incident; and evidence regarding whether the complainant took action to protest the conduct.

b. *Determination*: No later than forty-five (45) school days following receipt of the complaint, the compliance officer must prepare a written report which determines whether discrimination or harassment occurred. The compliance officer will apply the preponderance of the evidence standard when making their determination. In making this decision, all relevant circumstances must be considered by the compliance officer, including:

- the degree to which the conduct affected the complainant's ability to participate in or benefit from the school or work environment;
- the type, frequency and duration of the conduct, recognizing that a single incident may rise to the level of harassment, and that conduct or communication that at one time was or is welcome between two or more individuals may become unwelcome to one or more of those individuals;
- the number of individuals engaged in the conduct or communication
- the identity of and relationship between the respondent and the complainant;
- the location of the incident and the context in which it occurred;
- whether the conduct was threatening;
- the use of epithets, slurs or other conduct that is humiliating or degrading;
- whether the conduct or communication reflects stereotypes about an individual or group of individuals in a protected class;
- any power differentials between the parties; and
- any other relevant circumstances.

Whether harassment has previously occurred in the district is not relevant as to whether the conduct or communication is discriminatory. Petty slights, minor annoyances, and lack of good manners do not constitute harassment unless, combined, they impact an individual's employment or create a hostile work environment as defined by law.

The decision must include a written determination regarding responsibility, explain how and why the compliance officer reached the conclusions outlined in the report, detail any supportive measures or disciplinary sanctions already taken, and recommendations for future disciplinary measures.

If the compliance officer is not the superintendent, the compliance officer's report is advisory and must not bind the superintendent or the district to any particular course of action or remedial measure.

If the compliance officer is the superintendent, the report will include the determination of any sanctions or other actions deemed appropriate, and/or other appropriate corrective or restorative actions, if applicable.

6. Disciplinary Measures and Outcome

As soon as practicable after receiving the compliance officer´s findings and recommendations, the superintendent or designee must determine any sanctions or other actions deemed appropriate, and/or other appropriate corrective or restorative actions.

To the extent permitted by federal and state law, all parties, including the parents/guardians of any students involved, must be concurrently notified in writing of the final outcome of the investigation and any corrective or restorative action taken by the district within five (5) school days following the superintendent´s determination.

Resources

Throughout the investigation, or after the investigation concludes, affected individuals may choose to use the following resources:

National Domestic Violence Hotline: 1−800−799−SAFE (7233)

National Sexual Assault Hotline: 1-800-656-4673

Violence Free Colorado*:* https://www.violencefreecolorado.org/

The Crisis Center 24/7 Hotline: *303-688-8484*

Outside Agencies

In addition to, or as an alternative to, filing a complaint pursuant to this regulation, a person may file a discrimination complaint with the U.S. Department of Education, Office for Civil Rights (OCR); the Federal Office of Equal Employment Opportunity Commission (EEOC); or the Colorado Civil Rights Division (CCRD). The addresses of these agencies are listed below.

Denver Office for Civil Rights (OCR)
U.S. Department of Education
1244 Speer Blvd., Suite 310, Denver, CO 80204-3582
Telephone: 303-844-5695
Fax: 303-844-4303
TTY: 303-844-3417.
Email: OCR. Denver @ed.gov

Federal Office of Equal Employment Opportunity Commission (EEOC) 303 E. 17th Avenue, Suite 410, Denver, CO 80203
Telephone: 800-669-4000
Fax: 303-866-1085
TTY: 800-669-6820
ASL Video Phone: 844-234-5122
Website: https://publicportal.eeoc.gov/portal/
Colorado Civil Rights Division (CCRD)
1560 Broadway, Suite 825, Denver, CO 80202
Telephone: 303-894-2997 or 800-886-7675
Fax: 303-894-7830
Email: DORA_CCRD@state.co.us (general inquiries),
DORA_CCRDIntake@state.co.us (intake unit)

Adopted: August 12, 2020
Revised: September 23, 2020
Revised:

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

Sex-Based ~~Sexual~~ Harassment Investigation Procedures
(Title IX)

The district is committed to maintaining a learning environment that is free from sex-based discrimination, including sex-based ~~sexual~~ harassment. It is a violation of policy for any staff member to harass students or for students to harass other students through conduct or communications of a sexual nature, or to retaliate against anyone that reports sex-based discrimination or harassment or participates in a harassment investigation.

Definitions

For purposes of this regulation, these terms have the following meanings:

- **"Complainant"** means an individual who is alleged to ~~be the victim of conduct that could constitute sex-based discrimination or sexual harassment.~~have been subjected to conduct that could constitute sex discrimination or sex-based harassment under Title IX.

- **"Decision Maker"** means an individual(s) who assesses the relevant evidence, including party and witness credibility, to decide if the district has met the burden of proof showing the Respondent to be responsible for the alleged sex-based ~~sexual~~ harassment. ~~The Decision Maker may not be the Title IX Coordinator or the investigator.~~ The district's Decision Makers will be Area Assistant Superintendents or their designees.

- **"Disciplinary Sanction"** means a consequence imposed by the district on a Respondent who is found to have violated this policy. Sanctions are designed to remedy and prevent the recurrence of discrimination, harassment, and/or retaliation. Disciplinary sanctions may include but are not limited to: implementation of no-contact orders, required training, loss of privileges, suspension, expulsion, or termination of employment.

- **"Education Program or Activity"** means locations, events, or circumstances over which the district exercises substantial control, including disciplinary authority, over both the Complainant and Respondent and the context in which the sex-based ~~sexual~~ harassment occurs.

- ~~**"Investigator"** means an individual trained to objectively evaluate the credibility of parties and witnesses, synthesize all available evidence – including both inculpatory and exculpatory evidence – and take into account the unique and complex circumstances of each situation. The investigator may be the Title IX Coordinator, but cannot be the Decision Maker.~~

- **"Respondent"** means an individual who has been reported ~~to be the perpetrator of conduct that could constitute sex-based discrimination or sexual harassment~~ to have violated the district's prohibition on sex discrimination or sex-based harassment.

- **"Sex Discrimination"** is discrimination on the basis of sex stereotypes, sex characteristics, pregnancy or related conditions, sexual orientation, and gender identity.

- **"Sex-based ~~Sexual~~ Harassment"** ~~means~~ is a form of sex discrimination and includes sexual harassment and other harassment ~~conduct~~ on the basis of sex that satisfies one or more of the following:

  1. Quid pro quo harassment. A school employee conditioning education benefits on participation in unwelcome sexual conduct (i.e., quid pro quo);

  2. Hostile environment harassment. Unwelcome sex-based conduct that, based on the totality of the circumstances, is subjectively and objectively offensive and is so severe or pervasive that it limits or denies a person's ability to participate in or benefit from the education program or activity; ~~a reasonable person would determine is so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the school's education program or activity;~~ or
  3. Specific offenses. Sexual assault, dating violence, domestic violence, or stalking.

- **"Supportive Measures"** mean non-disciplinary, non-punitive individualized services offered as appropriate, as reasonably available, without fee or charge, to the Complainant or Respondent to restore or preserve the party's access to the education program/activity, including safety measures, or provide support during the grievance procedures, before or after the filing of a formal complaint or where no formal complaint has been filed.

- **"Remedies"** means measures provided, as appropriate, to a Complainant or any other person the district identifies as having had their equal access to the education program or activity limited or denied by sex discrimination. These measures are provided to restore or preserve that person's access to the education program or activity after the district determines that sex discrimination occurred.

- **"Retaliation"** means threats, intimidation, coercion, discrimination, or other adverse action against any person for the purpose of interfering with any right or privilege secured by Title IX or because the person has made a report or complaint, testified, assisted, or participated or refused to participate in an investigation, proceeding, or hearing under this policy.

- **"Title IX Coordinator"** means the employee designated by the district ~~a recipient~~ to coordinate its efforts to comply with Title IX responsibilities. The Title IX Coordinator will also objectively evaluate the credibility of parties and witnesses and synthesize all available evidence - including both inculpatory and exculpatory evidence - and take into account the unique and complex circumstances of each situtation. The district's Title IX Coordinators are Amanda Thompson ~~Todd Fukai~~,

Assistant Superintendent of Human Resources, Educational Services Center, 395 South Pratt Parkway, Longmont, CO 80501, 303-776-6200, thompson_amanda@svvsd.org ~~fukai_todd@svvsd.org~~, as it relates to district employees and community members, and Johnny Terrell, Assistant Superintendent of Student Services~~Executive Director of Student Services~~, 830 South Lincoln Street, Longmont, CO 80501, 303-772-7700, X 57859, terrell_johnny@svvsd.org, as it relates to district students ~~and community members~~.

Complaint Resolution Process

Investigations into complaints alleging violations of Title IX will proceed as described below. The investigation will be adequate, reliable, and impartial. All parties will be treated equitably and will be provided equal opportunity to present fact witnesses and other inculpatory and exculpatory evidence that are relevant and not otherwise impermissible. Throughout the investigation, the district will take reasonable steps to protect the privacy of the parties and witnesses during the investigation, provided this does not restrict the ability of the parties to obtain and present evidence, including by speaking to witnesses; consult with their family members, confidential resources, or advisors; or otherwise prepare for or participate in the grievance procedures.

The district will make a good faith effort to complete the investigation and make any findings within sixty (60) days after the complaint, and the Title IX Coordinator will adhere to all timeframes. Reasonable extensions of timeframes will be granted on a case-by-case basis for good cause with written notice to the parties that includes the reason for the delay.

No person can serve as a Title IX Coordinator or Decision Maker if they have a conflict of interest or bias for or against Complainants or Respondents generally, or an individual Complainant or Respondent. An alternate will be designated in the event it is claimed that an employee with responsibilities under this regulation is the one who committed the alleged discrimination. Additionally, the Title IX Coordinator may assign any or all aspects of the complaint response process to a qualified alternate for any reason, including conflict of interest, bias concerns and/or insufficient capacity due to other matters. **As used in this regulation, the term "Title IX Coordinator" refers to the compliance officer or their designate.**

The Title IX Coordinator must offer and coordinate supportive measures, as appropriate, for both the Complainant and the Respondent. A Complainant may request modification of supportive measures if circumstances have changed materially, or they disagree with the district's decision to provide, deny, modify, or terminate supportive measures. Challenges of a district's decision must be submitted to the Title IX Coordinator within ten (10) days of the decision, and an impartial employee other than the Title IX Coordinator will review the challenge.

1. **Making ~~Filing~~ a complaint**

A Complainant, or a parent or guardian with the legal right to act on the Complainant's behalf, may file a complaint with the Title IX Coordinator. Complaints are an oral or written

request that objectively can be understood as a request for the school to investigate and make a determination about alleged discrimination. ~~Complaints must be filed in writing and signed by the Complainant. Forms for this purpose are available at district schools, administration offices, and on the district website. Completed forms must be filed with the Title IX Coordinator.~~ If a complaint ~~form~~ is given to a district employee, the district employee will promptly forward all information regarding the complaint to the Title IX Coordinator. ~~An alternate will be designated in the event it is claimed that the Respondent is the one who committed the alleged discrimination or some other conflict of interest exists. Complaints must be filed within 180 days of the event giving rise to the complaint or from the date the Complainant could reasonably become aware of such occurrence.~~ The Complainant will receive assistance as needed in filing a complaint.

Retaliation against the Complainant, Respondent, or any person who filed a complaint or participated in an investigation, is prohibited. Individuals found to have engaged in retaliatory behavior will be subject to disciplinary ~~measures~~ sanctions.

2. Evaluation and Dismissal by Title IX Coordinator ~~Investigation~~

~~Once a complaint is received~~, Within five (5) school days after a complaint is received, the Title IX Coordinator ~~or investigator ("investigator")~~ will ~~first~~ determine if the alleged conduct occurred in the district's education program or activity. If the alleged conduct is not part of the education program or activity, the complaint must be dismissed under these procedures. A dismissal does not prohibit the Complainant from pursuing other remedies under state or federal law or local board policy, nor does it prohibit the district from addressing the allegations in any manner the district deems appropriate.

At any point throughout the investigation, the Title IX Coordinator may dismiss the complaint if the Respondent cannot be identified or is not participating/employed in district programs or activities or the Complainant voluntarily withdraws the complaint and the Title IX coordinator declines to initiate a complaint.

Upon dismissal, the Title IX Coordinator will promptly notify the Complainant as to the basis of the dismissal. If the dismissal occurs after the Respondent has been notified of the allegations, the Respondent will also be notified. Additionally, the district will provide both parties with an opportunity to appeal the dismissal. Dismissals may be appealed on one of the following bases, if it would change the outcome: new evidence, procedural irregularities, or a conflict of interest.

~~Following this determination, the investigator will begin the investigation in a reasonably prompt manner and adhere to the following:~~

Allegations in a dismissed complaint may constitute discrimination or harassment prohibited by Policy AC, in which case the investigation will continue under the associated regulations: AC-R-1 or AC-R-2. A dismissal does not prohibit the Complainant from pursuing other remedies under state or federal law or local board policy, nor does it prohibit the district from addressing the allegations in any manner the district deems appropriate.

If the dismissal is appealed, the district will: notify the parties of any appeal, including notice of the allegations if not already provided; implement appeal procedures equally for the parties; ensure that the Decision Maker for the appeal did not take part in an investigation of the allegations or dismissal of the complaint; ensure that the decisionmaker for the appeal has been trained consistent with the Title IX regulations; provide the parties a reasonable and equal opportunity to make a statement in support of, or challenging, the outcome; and notify the parties of the result of the appeal and the rationale for the result.

When a complaint is dismissed, the district will offer supportive measures to the Complainant and Respondent, and take other prompt and effective steps to ensure that prohibited sex discrimination does not occur, including directing the parties to AC-R-1.

3. Initial Meetings with the Parties

Following this determination, the investigator Title IX Coordinator will begin the investigation in a reasonably prompt manner and adhere to the following: take the following steps:

a. *Initial meeting with Reporting Party, if any, and Complainant:* The Title IX Coordinator will meet with the Complainant to provide the information detailed in paragraph (c) below. If the Complainant does not want to proceed with their complaint, the compliance officer may elect to proceed with the investigation if necessary to stop any harassment or discrimination and otherwise ensure the safety of the school environment.

b. *Initial Meeting with Respondent:* As soon as possible after meeting with the Complainant and any reporting party, the compliance officer will meet with the Respondent and, if the Respondent is a student, their parents/guardians in order to obtain a response to the complaint. At the initial meeting, the compliance officer will provide the Respondent written notice as to the allegations against them and give the Respondent a chance to respond to those allegations.

   The compliance officer may meet with the Respondent to advise them of the allegations even if the compliance officer determines, after meeting with the Complainant and any reporting party, that there is no merit to the allegations.

c. *Notice of Allegations.* At the initial meetings, the Title IX Coordinator will provide to both the Complainant and Respondent notice of the allegations, which includes the following information:
   i. Available supportive measures;
   ii. Copies of Board Policy AC and this implementing regulation;
   iii. Timeline for the investigation process and the district's legal obligations';
   iv. Information on the informal resolution process, if offered;
   v. Sufficient information regarding identities to allow parties to respond;
   vi. Retaliation is prohibited;

vii. Parties are entitled to an equal opportunity to access the relevant and not otherwise impermissible evidence or a description of the evidence; and
viii. Additional notice will be provided if the district decides to investigate additional allegations.

If the Complainant or Respondent is a student with a disability, the Title IX Coordinator must consult with the student's IEP/504 Plan Team to determine supportive measures and other actions that comply with the requirements of federal law.

4. Information Resolution

When the Title IX Coordinator deems it appropriate, an informal resolution process may be instituted. Informal resolution can include two different approaches:

- When the Title IX Coordinator or designee can resolve the matter informally by providing supportive measures only and the Complainant agrees.
- When the Respondent accepts responsibility for violating policy and desires to accept a sanction and end the resolution process, and the Complainant agrees.

5. Formal Complaint Grievance Process

If informal resolution is inappropriate, unavailable, or unsuccessful, the Title IX Coordinator or their qualified designee will investigate the complaint and provide a report to the decision-maker, who will determine whether discrimination occurred. Any designee must be free of bias and able to act with independence. Either party may raise a concern regarding lack of qualification or bias by contacting the Title IX Coordinator (identified in AC-E-1).

The burden is on the district - not on the parties - to conduct an investigation that gathers sufficient evidence to determine whether sex discrimination occurred. The Title IX Coordinator will review all evidence gathered through the investigation and determine what evidence is relevant and what evidence is impermissible regardless of relevance.

a. *Collect Evidence:* The Title IX Coordinator will collect evidence, including, but not limited to: statements by any witness to the incident and any available physical or documentary evidence; evidence about the credibility of the parties involved; evidence about whether the Respondent has engaged in other incidents of misconduct; evidence of the Complainant and Respondent's respective reactions or changes in behavior following the incident; and evidence regarding whether the Complainant took action to protest the conduct. Evidence may be collected by interviews with parties and witnesses, reviewing information, requesting written statements, or ways as appropriate.

   During the investigation, the Title IX Coordinator will presume that the Respondent is not responsible for the alleged sex discrimination until a determination is made (the "presumption of innocence" standard). The Title IX Coordinator may question parties and witnesses to adequately assess a party's or witness's credibility to the extent credibility is both in dispute and

relevant to evaluating one or more allegations of sex discrimination. However, the Title IX Coordinator will protect the Complainant from inappropriate questions and evidence about the Complainant's prior sexual history and will not make credibility determinations based on a person's status as a Complainant, Respondent, or witness.

The following types of evidence, and questions seeking that evidence, are impermissible (i.e., will not be accessed or considered, except by the district to determine whether one of the exceptions listed below applies; will not be disclosed; and will not otherwise be used), regardless of whether they are relevant:

- Evidence protected under legal privilege or provided to a confidential employee, unless waived voluntarily;
- A party's or witness's records that are made or maintained by a recognized health professional or paraprofessional in connection with the provision or treatment, unless voluntary, written consent for use in the grievance procedures is obtained;
- Evidence that relates to the Complainant's sexual interests or prior sexual conduct, unless offered to prove someone other than the Respondent committed the alleged conduct or is evidence about specific incidents of the Complainant's prior sexual conduct with the Respondent that is offered to prove consent to the alleged sex-based harassment.

b. *Report*: Within sixty (60) calendar days of the receipt of the complaint, the Title IX Coordinator must issue a report to the Decision Maker. The Title IX Coordinator's report must be advisory and must not bind the Decision Maker to any particular course of action or remedial measure.

c. *Determination:* The Decision Maker will determine whether discrimination or harassment occurred, by applying the preponderance of the evidence standard. In making the determination, the Decision Maker will consider the following:

i. The degree to which the conduct affected the Complainant's ability to access the district's education program or activity;
ii. The type, frequency, and duration of the conduct;
iii. The parties' ages, roles within the district's education program or activity, previous interactions, and other relevant factors;
iv. Location and context of the conduct;
v. Other sex-based harassment in the district's education program or activity;
vi. Any other relevant considerations.

The Decision Maker will notify the parties in writing of the determination that sex discrimination occurred under Title IX including the rationale for such determination.

6. Disciplinary Sanctions and Remedies

If there is a determination that sex discrimination occurred, the Title IX Coordinator will coordinate the provision and implementation of remedies to a Complainant and other impacted individuals; coordinate any disciplinary sanctions and notify the Complainant; and take other appropriate prompt and effective steps to ensure that sex discrimination does not continue or recur.

Disciplinary sanctions will not be imposed until the grievance procedures are completed, and parties will not be disciplined under Title IX for making a false statement or for engaging in consensual sexual conduct based solely on the determination whether sex discrimination occurred.

~~The investigator must apply the "presumption of innocence" standard during the course of the investigation.~~

- ~~The investigator must adhere to all timeframes. If a timeframe cannot be met, the investigator will notify the Complainant, Respondent, and Decision Maker.~~
- ~~The investigator will protect the Complainant from inappropriate questions and evidence about the Complainant's prior sexual history.~~
- ~~The investigator must provide written notice of the allegations to the parties involved.~~
- ~~The investigation may also include, but is not limited to, the following:~~
    - ~~Implementation of supportive measures for both the Complainant and the Respondent;~~
    - ~~A request for the Complainant to provide a written statement regarding the nature of the complaint;~~
    - ~~A request for Respondent to provide a written statement;~~
    - ~~A request for witnesses identified during the course of the investigation to provide a written statement;~~
    - ~~Interviews of the Complainant, Respondent, or witnesses; and~~
    - ~~Review and collection of documentation or information deemed relevant to the investigation.~~
- ~~Within a reasonably prompt timeframe, the investigator must issue a report to the Decision Maker. After finalizing the report, the investigator will provide a copy to the Complainant and Respondent and will wait ten days prior to providing the report to the decision. The investigator's report must be advisory and must not bind the Decision Maker to any particular course of action or remedial measure.~~

~~Decision~~

~~The Decision Maker will apply the preponderance of the evidence standard when making a decision and must notify the Complainant and Respondent of the decision. The decision must include a written determination regarding responsibility, explain how and why the Decision Maker reached the conclusions outlined in the report, and detail any disciplinary~~

~~measures taken in response to the conduct. The decision of the Decision Maker in no way prejudices either the Complainant or the Respondent from seeking redress through state or federal agencies, as provided in law.~~

Appeal

The investigation is closed after the Decision Maker issues a decision, unless either party appeals the decision within 10 days by making a written request to the Decision Maker detailing why the decision should be reconsidered.

Notice and training

To reduce ~~unlawful~~ discrimination and harassment and ensure a respectful school environment, the administration is responsible for providing notice of these procedures to all district schools and departments. The policy and complaint procedures must be prominently posted on the district's website, referenced in student and employee handbooks and otherwise be made available to all students, staff, and members of the public through electronic or hard-copy distribution.

All students and district employees will receive periodic training related to recognizing and preventing sex-based ~~sexual~~ harassment. District employees must receive additional periodic training related to handling reports of sex-based ~~sexual~~ harassment. Title IX Coordinators, Decision Makers, Informal Resolution Facilitators, and other persons involved in the grievance procedures or with authority to modify or terminate supportive measures must receive additional periodic training specific to their role relating to handling reports of sex-based harassment as required by law.

The Title IX Coordinator must monitor the district for barriers to reporting information that may constitute sex discrimination under Title IX. Additionally, all employees who are not confidential employees must notify the Title IX Coordinator when the employee has information about conduct that may reasonably constitute sex discrimination under Title IX.

Adopted: August 12, 2020 (formerly, AC-R-2)
Revised: (and adopted as AC-R-3)

MEMORANDUM

DATE: June 26, 2024

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of First Reading and Adoption to Board Exhibits AC-E-1 (Nondiscrimination/Equal Opportunity - Sample Notice) and AC-E-2 (Nondiscrimination/Equal Opportunity - Complaint Form)
Strategic Priority - Student and Staff Well-Being

RECOMMENDATION

For the Board of Education to adopt updates to Board Exhibits AC-E-1 (Nondiscrimination/Equal Opportunity) and AC-E-2 (Nondiscrimination/Equal Opportunity)

BACKGROUND

Revisions have been made to the board exhibits that aligns terminology with Title IX that includes additional edits for clarity and technical edits.

File: AC-E-1

Nondiscrimination/Equal Opportunity

(Sample Notice)

In compliance with Titles VI & VII of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, the Age Discrimination in Employment Act of 1967, the Americans with Disabilities Act, the Genetic Information Non-discrimination Act of 2008, and Colorado law, the St. Vrain Valley School District RE-1J does not unlawfully discriminate against otherwise qualified students, employees, applicants for employment, or members of the public on the basis of disability, race, creed, color, sex, sexual orientation, gender identity, gender expression, marital status, national origin, religion, ancestry, family composition or need for special education services. Discrimination against employees and applicants for employment based on age, genetic information, and conditions related to pregnancy or childbirth is also prohibited in accordance with state and/or federal law. Harassment, if it rises to the level described in state law, is a prohibited form of discrimination.

Complaint procedures have been established for students, parents, employees, and members of the public as follows:

- Policy AC-R-1: Harassment and Discrimination Investigation Procedures for Students
- Policy AC-R-2: Harassment and Discrimination Investigation Procedures for Employees, Applicants for Employment and Community Members
- Policy AC-R-3: Sex-Based Harassment Investigation Procedures (Title IX)

The following persons have been identified as the compliance officer for handling reports and complaints of unlawful discrimination/harassment. These individuals are also the 504/ADA coordinators and the Title IX coordinators:

For district students:

Johnny Terrell, Assistant Superintendent of Student Services
District Student Services
830 South Lincoln Street
Longmont, CO 80501
Telephone: (303) 772-7700, Extension 57859
terrell_johnny@svvsd.org

For district employees and community members:

Amanda Thompson ~~Todd Fukai~~, Assistant Superintendent of
Human Resources Educational Services Center
395 S. Pratt Parkway
Longmont, CO 80501
Telephone: (303) 776-6200

thompson_amanda@svvsd.o
rg~~fukai_todd@svvsd.org~~

Outside agencies

Complaints regarding violations of Title VI, (race, national origin), Title IX (sex, gender), Section 504/ADA (handicap or disability), may be filed directly with the Office for Civil Rights, U.S. Department of Education, 1244 North Speer Blvd., Suite 310, Denver, CO 80204. Complaints regarding violations of Title VII (employment) and the ADEA (prohibiting age discrimination in employment) may be filed directly with the Federal Office of Equal Employment Opportunity Commission, 950 17th St., Suite 300 ~~303 E. 17th Ave., Suite 510,~~ Denver, CO 80202, or the Colorado Civil Rights Commission, 1560 Broadway, Suite 825 ~~1050~~, Denver, CO 80202.

Issued: May 28, 2008
Revised: October 28, 2015
Revised: December 14, 2016
Revised: April 25, 2018
Revised: October 24, 2018
Revised: May 27, 2020
Revised: June 26, 2024
Revised: August 12, 2020
Revised: October 13, 2021
Revised:

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

Nondiscrimination/Equal Opportunity
(Complaint Form)

Date: _____

Name of complainant: _____

School: _____

Address: _____

Phone: _____

☐ Please check here for allegations of sex-based discrimination and/or sex-based ~~sexual~~ harassment. (Note: Investigator will use investigation procedures consistent with allegations of sex-based discrimination and/or sex-based ~~sexual~~ harassment).

Summary of alleged ~~unlawful~~ discrimination or harassment:

_____

_____

_____

_____

Name(s) of individual(s) allegedly engaging in prohibited conduct:

_____

_____

Date(s) alleged prohibited conduct occurred:

_____

Name(s) of witness(es) to alleged prohibited conduct:

_____

_____

If others are affected by the possible ~~unlawful~~ discrimination or harassment, please give their names:

_____

Your suggestions regarding resolving the complaint: _____

Please describe any corrective action you wish to see taken with regard to the alleged ~~unlawful~~ discrimination or harassment. You may also provide other information relevant to this complaint.

_____

_____

_____

_____

_____

_____ _____

Signature of complainant Date

_____ _____

Signature of person receiving complaint Date

Issued: May 28, 2008
Revised: October 28, 2015
Revised: August 12, 2020
Revised: