

2020/2021 REVISED ADOPTED BUDGET







Jefferson County School District, No. R-1

1829 Denver West Drive, Bldg. 27

Golden, Colorado 80401

www.jeffcopublicschools.org

2020/2021 Revised Budget

Presented to the Board of Education

November 5, 2020

This document includes changes to the budget
that was adopted on June 17, 2020

Susan Harmon..... President
Brad Rupert..... First Vice President
Ron Mitchell..... Second Vice President
Stephanie Schooley..... Secretary
Susan Miller..... Treasurer

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Prepared by the Office of Budget Management and Development
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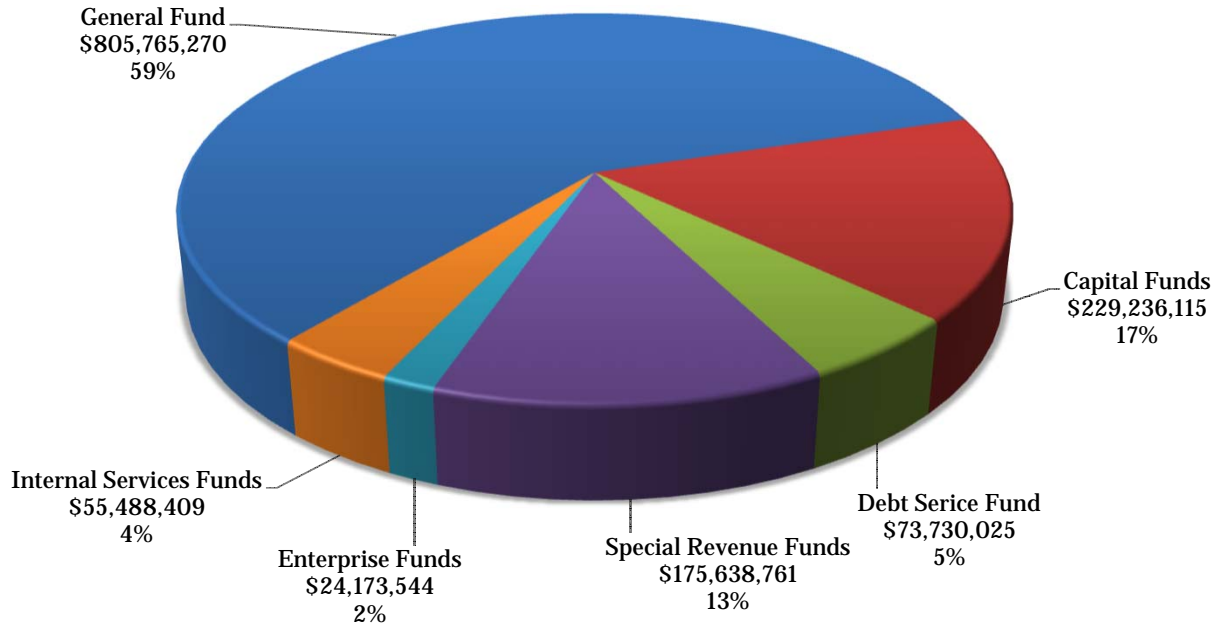


Description of Funds

General Fund	This fund is used for the routine operations funded by property taxes, state share and other general revenues. It is the most significant fund in relation to the district's overall operations. The General Fund is used to manage all resources that are not legally, or by sound financial management, required to be managed in another fund.
Capital Project Funds 2018 Bond	The Capital Project Funds are authorized by Colorado School Law and are used to fund ongoing capital needs such as site acquisition, building construction, and equipment purchases. Within this fund, are the 2018 voter approved Bond.
Debt Service Fund	This fund manages the accumulation of resources for the payment of general long-term debt; principal, interest and related costs.
Special Revenue Funds	Special Revenue Funds account for revenues that are legally restricted to expenditures for particular purposes.
Enterprise Funds	Enterprise Funds are used to manage operations financed in a manner similar to private business, i.e., where the costs of providing goods or services on a continuing basis are recovered primarily by user charges and fees.
Internal Services Funds	These funds are used to manage the cost of goods or services provided by the Internal Service Fund departments to other departments and schools on a cost-reimbursement basis.
District Charter Schools	District charter schools appropriate their own budget. The district budget does not include detail for these schools. For more information, reference the statistical section with more information regarding charter schools.

The following pie graph represents the total district appropriation.

2020/2021 Total Appropriation by Fund





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Two-Year Comparison of Funds

	2019/2020* Budget	2020/2021** Budget	Amount Change	% Change	Reason for Change
General Fund	\$812,268,655	\$805,765,270	(\$6,503,385)	-0.80%	Expenditures are decreasing due to anticipated decrease in funding due to the current economic crisis.
Capital Project Funds					
Capital Reserve Fund	16,476,994	5,305,584	(11,171,410)	-67.80%	Expenditures are decreasing due to work shifting to bond program.
Bond Fund 18	146,592,601	223,930,531	77,337,930	52.76%	Expenditures are increasing due to work related 2018 Bond (5B).
Debt Service Fund	74,517,963	73,730,025	(787,938)	-1.06%	Expenditures are normalizing following adjustments from new Bond debt in prior year.
Special Revenue Funds					
Campus Activity Fund	27,428,382	26,753,112	(675,270)	-2.46%	Expenditures are decreasing due to timing of activities.
Food Service Fund	25,566,131	26,372,706	806,575	3.15%	Expenditures are increasing due to raising minimum wage and other compensation increases.
Grant Fund	93,726,351	93,410,050	(316,301)	-0.34%	Expenditures are decreasing due to a reduction in grant awards
Transportation Fund	27,572,284	29,102,893	1,530,609	5.55%	Expenditures are increasing due to salary increases.
Enterprise Funds					
Child Care Fund	20,814,249	21,192,898	378,649	1.82%	No significant change.
Property Management Fund	2,962,764	2,980,646	17,882	0.60%	Expenditures are decreasing due to anticipated lower depreciation.
Internal Service Funds					
Employee Benefits Fund	7,952,162	7,308,677	(643,485)	-8.09%	Expenditures are lower due to refined estimates of premiums, claims, and administration costs.
Central Services Fund	3,707,807	3,482,274	(225,533)	-6.08%	Expenditures are lower after FY20 completion of small equipment and management tool deployment.
Technology Fund	32,158,329	34,257,275	2,098,946	6.53%	Expenditures are increasing due to routine maintenance costs adjustments and the timing of projects (equipment deployment).
Insurance Reserve Fund	11,529,587	10,440,183	(1,089,404)	-9.45%	Expenditures are decreasing to normal levels following closure of large claims from 2017 storm event.
Total All Funds	\$1,303,274,259	\$1,364,032,124	\$60,757,865	4.66%	

*Includes budgetary increases for 2019/20 related to the supplemental appropriations per Board of Education approval.

**Governmental accounting results in the double-counting of certain revenues and expenditures (appropriations) due to billing of costs and services between funds.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Consolidated Summary of Fund Balances Sources and Uses

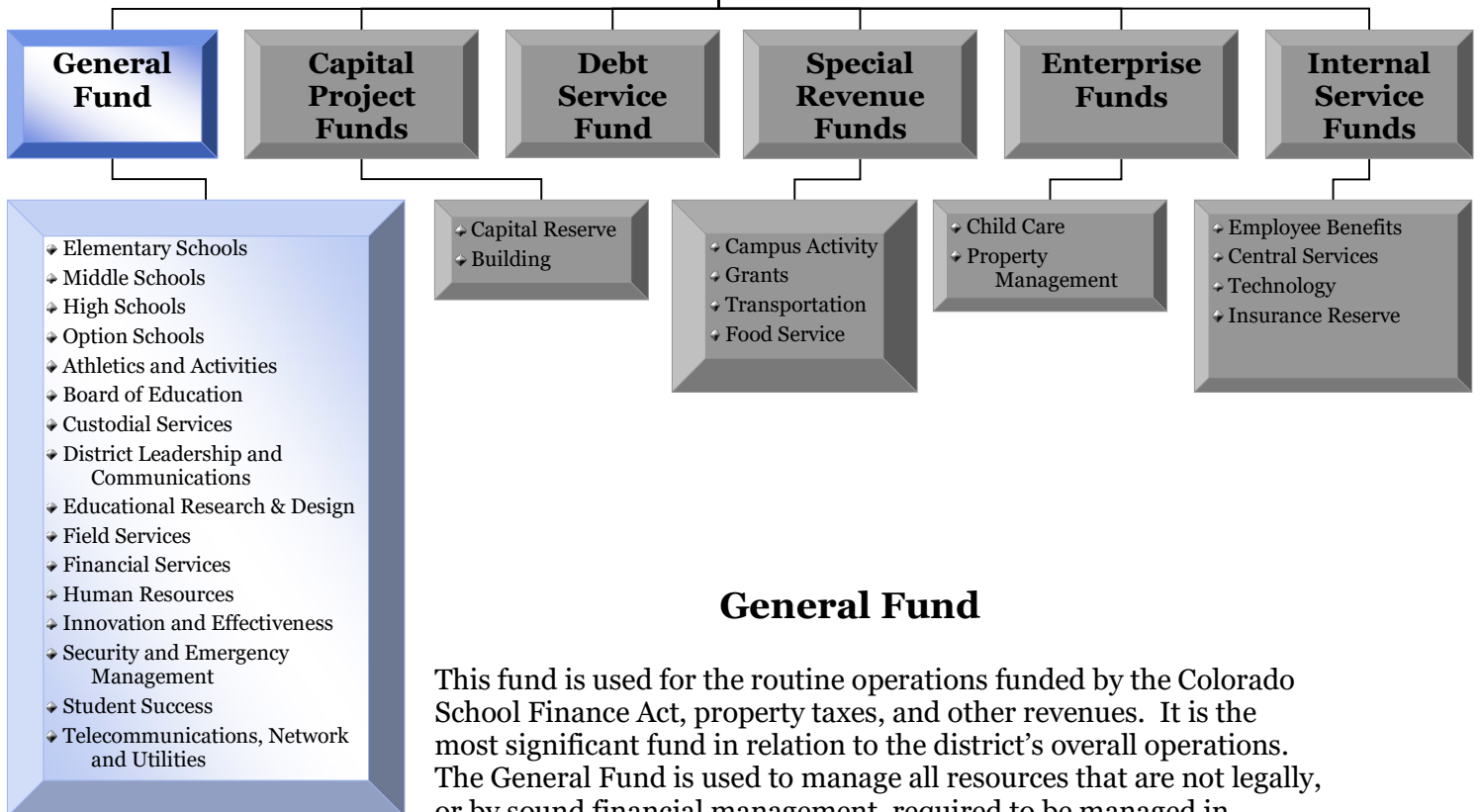
	Beginning Fund Balance 2020/2021	Revenue & Other Sources	Transfers In	Total Revenue & Sources of Funds	Total Available
General Fund*	\$165,022,616	\$763,576,437	\$400,000	\$763,976,437	\$928,999,053
Capital Project Funds					
Capital Reserve Fund	43,308,097	2,233,029	24,130,614	26,363,643	69,671,740
Bond Fund 18	257,546,281	3,510,000	-	3,510,000	261,056,281
Debt Service Fund	73,553,224	73,730,025	-	73,730,025	147,283,249
Special Revenue Funds					
Campus Activity Fund	10,473,696	26,595,742	1,100,000	27,695,742	38,169,438
Food Service Fund	5,537,910	25,644,994	-	25,644,994	31,182,904
Grant Fund	8,811,028	93,410,050	-	93,410,050	102,221,078
Transportation Fund	728,670	8,683,485	20,419,408	29,102,893	29,831,563
Enterprise Funds					
Child Care Fund	3,758,634	17,192,422	3,200,000	20,392,422	24,151,056
Property Management Fund	5,385,573	2,761,700	-	2,761,700	8,147,273
Internal Service Funds					
Employee Benefits Fund	10,526,946	6,807,000	-	6,807,000	17,333,946
Central Services Fund	1,782,839	3,500,000	-	3,500,000	5,282,839
Technology Fund	9,110,856	21,143,948	9,001,776	30,145,724	39,256,580
Insurance Reserve Fund	2,738,845	750,000	7,902,608	8,652,608	11,391,453
Total All Funds	<u>\$598,285,215</u>	<u>\$1,049,538,832</u>	<u>\$66,154,406</u>	<u>\$1,115,693,238</u>	<u>\$1,713,978,453</u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Consolidated Summary of Fund Balances Sources and Uses

Total Expenditures, Other Uses & Transfers Out	Estimated Ending Fund Balance 2020/2021	Change in Ending Fund Balance	Change in Ending Fund Balance of Greater Than 10 Percent
\$806,165,270	\$122,833,783	-25.57%	Decrease in fund balance due to reduced revenue from the state.
5,305,584	64,366,156	48.62%	Increase in ending fund balance is due to fewer projects in FY21 with more construction shifting to the Building Fund.
223,930,531	37,125,750	-85.58%	Decrease in ending fund balance due to ongoing Bond project completion
73,730,025	73,553,224	-	No significant change.
26,753,112	11,416,326	9.00%	Increase in ending fund balance due to increased revenue once schools reopen from COVID-19 closures.
26,372,706	4,810,198	-13.14%	Decrease in ending fund balance due to continued higher expenditures with lower participation rates.
93,410,050	8,811,028	-	No change.
29,102,893	728,670	-	No change.
21,192,898	2,958,158	-21.30%	Decrease due to an intentional spend down of 5A funds to support additional preschools. In addition, to two new sites for school age enrichment.
2,980,646	5,166,627	-4.07%	Decrease in ending fund balance due to increase in salaries, utilities and supply costs.
7,308,677	10,025,269	-4.77%	No significant change.
3,482,274	1,800,565	0.99%	No significant change.
34,257,275	4,999,305	-45.13%	Ending fund balance is decreasing due to higher costs in the supplies category associated with increased district infrastructure equipment.
10,440,183	951,270	-65.27%	Ending fund balance is decreasing due to increased claims and premium costs without increasing revenue.
\$1,364,432,124	\$349,546,329	-41.58%	



Funds



General Fund

This fund is used for the routine operations funded by the Colorado School Finance Act, property taxes, and other revenues. It is the most significant fund in relation to the district’s overall operations. The General Fund is used to manage all resources that are not legally, or by sound financial management, required to be managed in another fund.



General Fund

The General Fund is the main operational fund for the district and accounts for the primary operations of the district. The main revenue sources for the General Fund include funding per the formula as prescribed in the 1994 School Finance Act from state and local (property) tax funds. State budgetary constraints due to competing demands persist. The challenge of structural issues from TABOR and Gallagher continue to put pressure on the state to address needs and cause uncertainty on future impacts. The state's use of the budget stabilization factor prevails, dramatically reducing K-12 funding statewide, and the economic challenges that lie ahead only bring more awareness to the possibility of funding reductions due to the uncertainty of the budget stabilization factor for the upcoming budget year.



Budgetary Assumptions

The following section presents the major budgetary assumptions for the 2020/2021 budget. Below is a summary of assumptions for both revenue and expenditure.

Revenue

Revenue projections and assumptions are based on information from the state of Colorado School Finance Act, anticipated enrollment changes, and other forecasted fluctuations. The severe economic impact of COVID-19 dramatically changed the outlook of school funding. The Joint Budget Committee (JBC) finalized the School Finance Act bill in June 2020. The bill funds inflation at 1.9 percent and increases the budget stabilization factor by \$55M for Jeffco. As calculated by the Colorado Department of Education (CDE), Jeffco will receive a decrease in state funding of \$(34M), which is a decrease of \$(662) per pupil. This total funding includes \$(3.4M) loss for charter schools, preschool, and innovation schools. The net decrease for the General Fund from state funding will be \$(30.6M) for 2020/2021. In addition, the Board of Education has taken a conservative approach with an estimated decrease in specific ownership (vehicle) tax (SOT), and a decrease in interest revenue. The decrease in SOT and interest is in anticipation of the downturn of the economy. The mill levy override that passed in 2018 is subject to increase by inflation and assumed in the revenue. The table below reflects these revenue changes.

In recent years, Jeffco has seen a drop of enrollment from lower birth rates and shifts in enrollment from district-managed schools to charter schools. Because the district acts as a pass through for state funding to charter schools, when enrollment shifts, the pass through amount to charter schools increases and the amount of state funding that remains in the General Fund for district-managed schools decreases. The drop of enrollment and shift of student population to charter schools is expected to continue in 2020/2021 with an estimated decrease of 350 students for district-managed schools, equaling a loss of \$3M in revenue for the General Fund. Enrollment numbers by level for district-managed and option schools can be found in the *Informational Section* of this document.

2020/2021 Increases/(Decrease) to Revenue	
Revenue	On-Going
School Finance Act less Pass-through to Charter Schools	\$ (30,600,000)
Loss of Student Enrollment (350)	(3,000,000)
Inflation 5A	600,000
Interest Revenue	(1,700,000)
Specific Ownership Tax (local)	(3,000,000)
Other Revenue	\$ (37,700,000)

Expenditures

As part of the normal budget process, the Board of Education received information from the District Accountability Committee (DAC) that summarized results of a survey completed by all school accountability committees as well as input from the community on top priorities in spending for schools that was compiled from results of an online survey, input at public meetings and other communications to district leadership and the Board. Similar to prior year, compensation, District Unified Improvement Plan (DUIP) support, and additional staff support through Student Based Budgeting (SBB) for schools, continue to be top priorities. Early in the budget cycle, the Board also heard from the district Cabinet team who provided a list of potential reductions in anticipation of minimal revenue increases for the district in order to provide flexibility to the Board to assist with decision-making.

The impacts of Coronavirus Disease 2019 (COVID-19), mentioned in the *Economic Section* of this document, has had dramatic shifts in funding and varying implications to schools. In response to the economic struggles, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) established a \$150B Coronavirus Relief Fund to support states with expenses due to the public health emergency with respect to COVID-19. On May 18, Gov. Polis signed Executive Order 20-070, which directed the transfer of \$510M from the State of Colorado’s CARES Act Coronavirus Relief Fund to the Colorado Department of Education (CDE) to be awarded to school districts, the Charter School Institute, the Colorado School for the Deaf and the Blind, and facility schools on a per pupil basis. Jeffco’s portion of these funds is \$36M. At the time of this document, the guidelines of how the funds can be applied is still unclear. District leadership will continue to work with the external auditors as well as CDE on the restrictions.

In addition to CARES funding, Colorado was allocated \$120M in Elementary and Secondary School Emergency Relief (ESSER) fund dollars that were allocated to state education agencies based on 2019/2020 Title 1 shares. Jeffco’s portion of this is \$6M. The restrictions around these funds are more fluid and will be used to offset expenditures incurred in the 2019/2020 year.

The Board of Education had difficult decisions to make and did so with as minimal impact to students and employees. This adopted budget assumes that half of the CARES funding will be identified in the 2019/2020 year, generating a one-time savings to help offset the revenue loss experienced in 2020/2021. The remaining of the funds will be identified in the 2020/2021 year. In the below chart you will see additional items were identified to make up for the loss of revenue, and avoiding any reductions of force or programs. A placeholder of \$5.5M for personal protective equipment (PPE) and start of school, is reflected in the adopted budget. This placeholder is to cover the cost of reopening schools with masks, cleaning supplies, and any additional costs that

may be incurred to meet the healthy guidelines from the state. District leadership continues to refine what the start of school will look like for the fall of 2020. District staff will continue to monitor the cost impacts as the Restart Plan is refined. The increase in one time money generated from the CARES and ESSER funds, although helpful, is only a temporary solution to the district’s budget. The Board of Education will have difficult decisions in the future, as massive reductions will need to be considered to balance the district’s budget when these funds have been expensed.

The revised budget was adopted by the Board of Education on the 5th of November. Changes from previously adopted budget included an additional 3.0 percent one-time stipend for all bargaining groups and a \$1.1M on-going level change for the Jefferson County Education Association (JCEA). At the time of this revised budget, Jeffco Education Support Professional Association (JESPA) has not reached an agreement. However, a placeholder for the compensation one-time payment has been included in this revised budget.

2020/2021 Expenditure Changes		
Compensation	On-going	One-time
PERA Changes (mandated)	2,600,000	-
One-time 3% Compensation Stipend		19,700,000
JCEA Level Changes (on-going)	1,100,000	
	\$ 3,700,000	\$ 19,700,000
Other Employer Costs / Adjustments		
Retirement & Turnover Savings	\$ (5,000,000)	
Ongoing Savings Identified in 2019/2020	\$ (3,000,000)	
Decrease in Utility Budget	\$ (1,000,000)	
Increase Insurance Reserve transfer from Premium Increases	\$ 1,000,000	
Additional At Risk Students for SBB	\$ 5,500,000	
One time Additional Costs for PPE and Start of School	\$ 5,500,000	
One time Costs to Eligible Grants	\$ (22,000,000)	
Subtotal Other Employer Costs/Adjustments	\$ (19,000,000)	\$ -
Net Proposed Increases	\$ (15,300,000)	\$ 19,700,000

5A Mill Levy

In November of 2018, voters approved 5A, a \$33M mill levy override (MLO). Approximately \$3M of that will flow to charter schools based on the Mill Levy Sharing Plan that was authorized by the Board of Education. The district began spending the district-managed funds in 2018/2019 with a supplemental appropriation approved by the Board. The distribution of funds is broken into five categories as directed by the Board: Compensation (\$15M), Career Tech-Ed/STEM (\$3M), Classroom Technology (\$3M), Safety and Mental Health Support (\$6M), and Early Childhood Education (\$3M). The Financial Oversight Committee (FOC) and the district continue to review the planned expenditures and spend down of the 5A reserve funds on a quarterly basis. The below chart shows the estimated underspend going into the 2020/2021 year.



Mill Levy (5A)	FY21 Estimated Carryforward
Compensation	-
Career Tech-Ed/STEM	4,632,484
Classroom/Technology	300,000
Safety and Mental Health Support	4,708,469
Early Education Programs	1,261,116
Carry Forward	\$ 10,902,069

General Fund Reserves

The district presents financial information on the Generally Accepted Accounting Principles (GAAP) basis to provide clarity of financial statements and for consistency in presentation of all district funds. The GAAP basis is the only basis by which the district is mandated to report financial information to its governing bodies including the Colorado Department of Education, the Government Financial Officers Association (GFOA), and the national credit rating agencies. The GAAP basis reflects salary accruals. Salary accruals are costs for salaries earned but not yet paid and are included as an expense on all financial reports to governing agencies and in the Comprehensive Annual Financial Report (CAFR), the district’s audited financial statements.

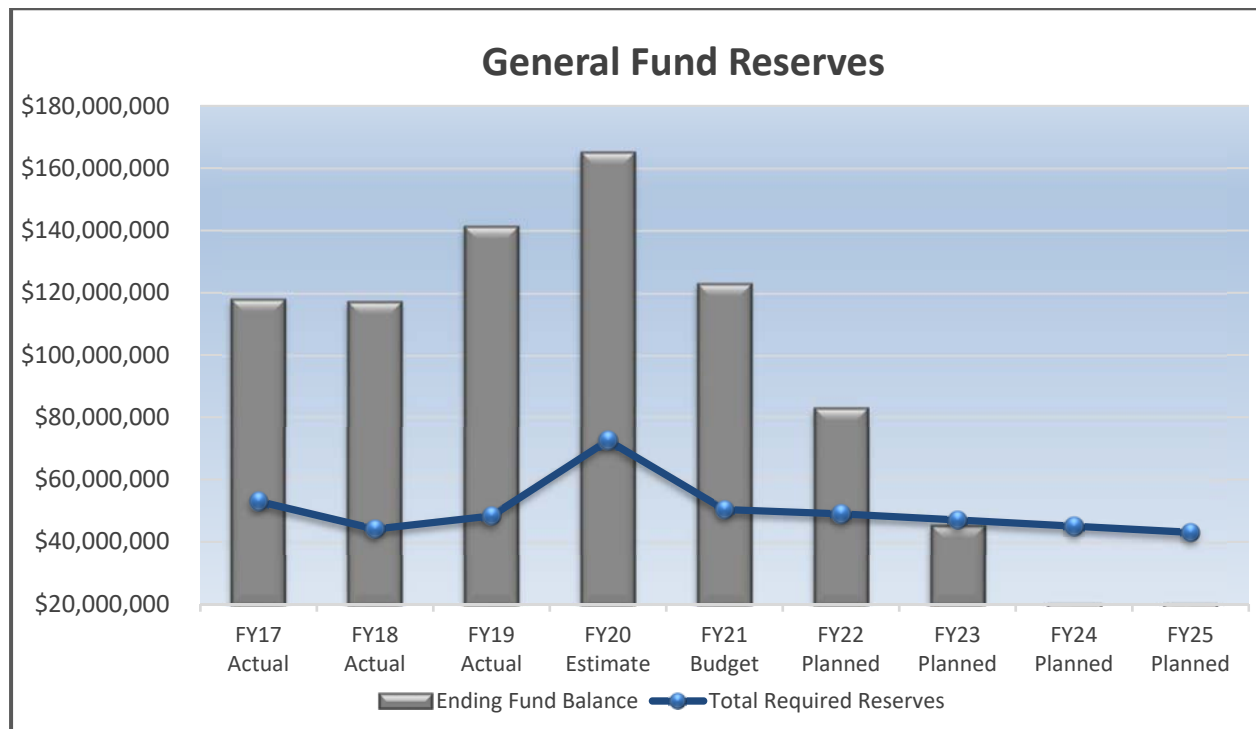
Per Colorado law, a minimum reserve balance of 3 percent is required under the TABOR. In addition, Jeffco’s Board of Education has set a Board policy requiring a 4 percent reserve amount on top of the TABOR requirement. Currently, the General Fund is estimated to end 2019/2020 with approximately \$165M in total reserves. This includes required reserves for TABOR and the Board policy, restricted reserves such as the school carry forward balance, the multi-year commitment reserve, 5A mill levy reserves and undesignated reserves that are un-programmed, and the anticipated underspend generated by the CARES and ESSER funding received in fourth quarter.

Unassigned reserves provide a benchmark for fiscal health used by the Colorado Department of Education, Colorado State Auditor, Government Finance Officers Association (GFOA) and rating agencies. According to GFOA, the range for appropriate reserves is 8 to 17 percent of total expenditures. In total, the 2019/2020 estimated unassigned reserves for Jeffco are \$92M or 13.2 percent of expenditures. This falls within GFOA’s recommended range. The unassigned reserves include the Board of Education reserve of 4 percent.

Rating agencies also focus on unassigned reserves. The district maintains an Aa2 credit rating from Moody’s and an AA- from Standard & Poor’s. These ratings are important to the district for both short term obligations such as Tax Anticipation and long term borrowing like capital construction bonds or certificates of participation.

Jeffco has a highly responsible and prudent financial track record. As mentioned previously, reserves play a critical role in weathering unforeseen events or changes in state funding. After reaching an extremely low level of reserves in 2011/2012, reserves have been strategically increased to provide security in uncertain times. The intent behind restoring reserve levels was that they will serve in the same capacity in the future as they did during the recession, that is, to provide the flexibility and the means to withstand fluctuations in funding without immediate impact to classrooms, programs or staffing.

The following graph shows reserve balances in the General Fund over time compared to the required reserve balance as directed by TABOR and the Board of Education. This represents the current level of directed spending included in the budget. Any additional on-going spending will result in the cumulative decrease in fund balance through future years.

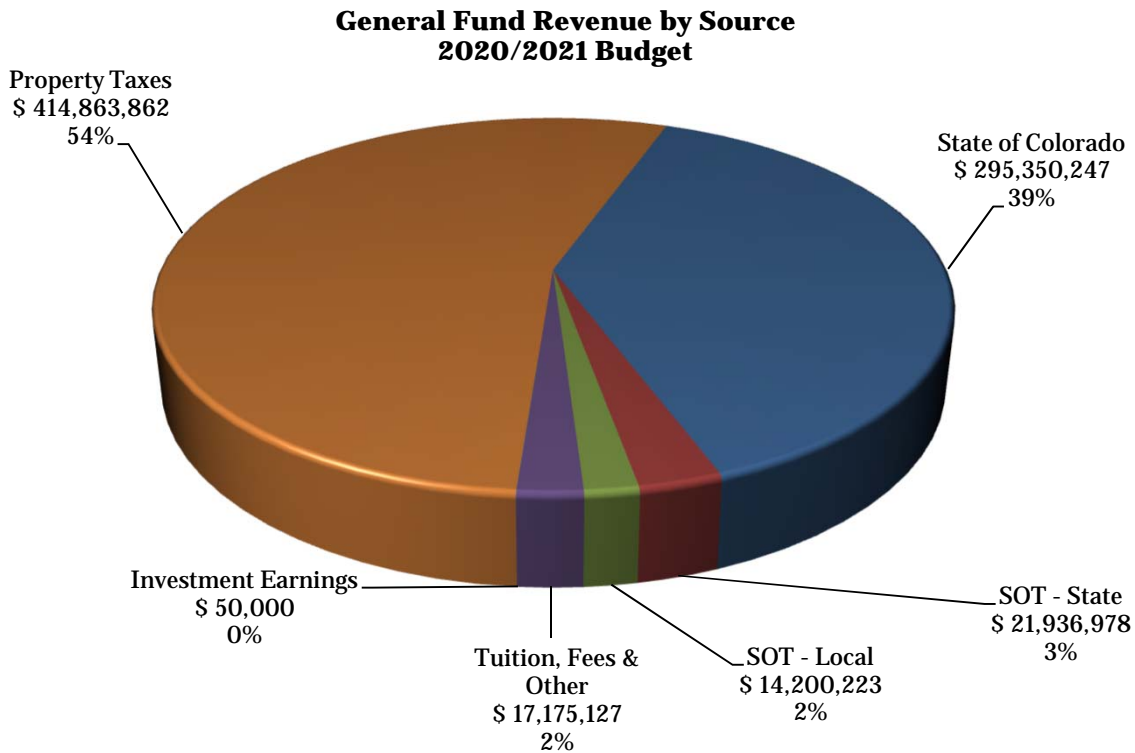


General Fund Revenue Sources and Classifications

The total General Fund revenue budget for 2020/2021 is \$763M. General Fund revenue is received from multiple sources. Local sources are obtained from property tax and specific ownership tax. Property tax includes base property tax that is authorized by the state and mill levy override property tax revenue. Due to economic uncertainty of Colorado, State Revenue decreased due to the economic conditions caused by the pandemic. Specific Ownership Tax (SOT) and interest rates have been decreased.

	2016/2017 Actual	2017/2018 Actual	2018/2019 Actual	2019/2020 Estimate	2020/2021 Budget
State of Colorado	312,043,678	292,703,917	323,039,521	329,243,150	295,350,247
SOT - State	17,902,552	21,449,487	22,063,458	21,299,777	21,936,978
SOT - Local	15,398,326	17,094,065	17,583,366	17,200,223	14,200,223
Tuition, Fees & Other	22,224,924	24,799,641	25,746,124	15,775,127	17,175,127
Investment Earnings	505,382	1,092,929	2,334,875	1,250,000	50,000
Property Taxes	318,067,852	346,309,554	377,756,863	406,839,862	414,863,862
Total Revenue	686,142,714	703,449,593	768,524,207	791,608,139	\$ 763,576,437

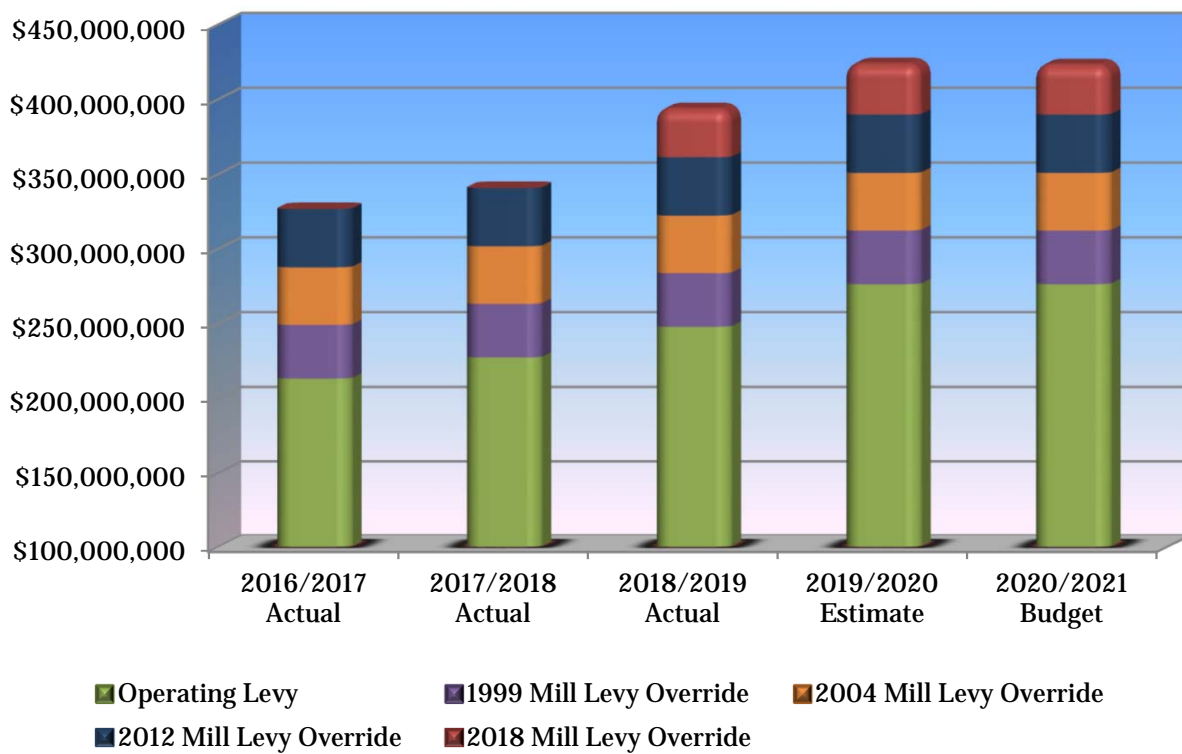
SOT: Specific Ownership Tax



Property Tax

School districts are required by state statute to impose a property tax levy to finance the local share of total program revenue. The county assessor’s office determines the assessed valuation of all property located within a district’s boundaries (e.g. residential, commercial, agricultural, oil and gas). Assessed valuation is a percentage of the actual market value. The residential assessment percentage for 2020 is 7.15 percent, but this is expected to decrease due to the pandemic impacts. Property taxes are calculated by multiplying the assessed valuation times the millage rate. A mill is one tenth of one cent, and the millage rate varies from year to year depending on numerous factors.

General Fund Revenue from Property Tax

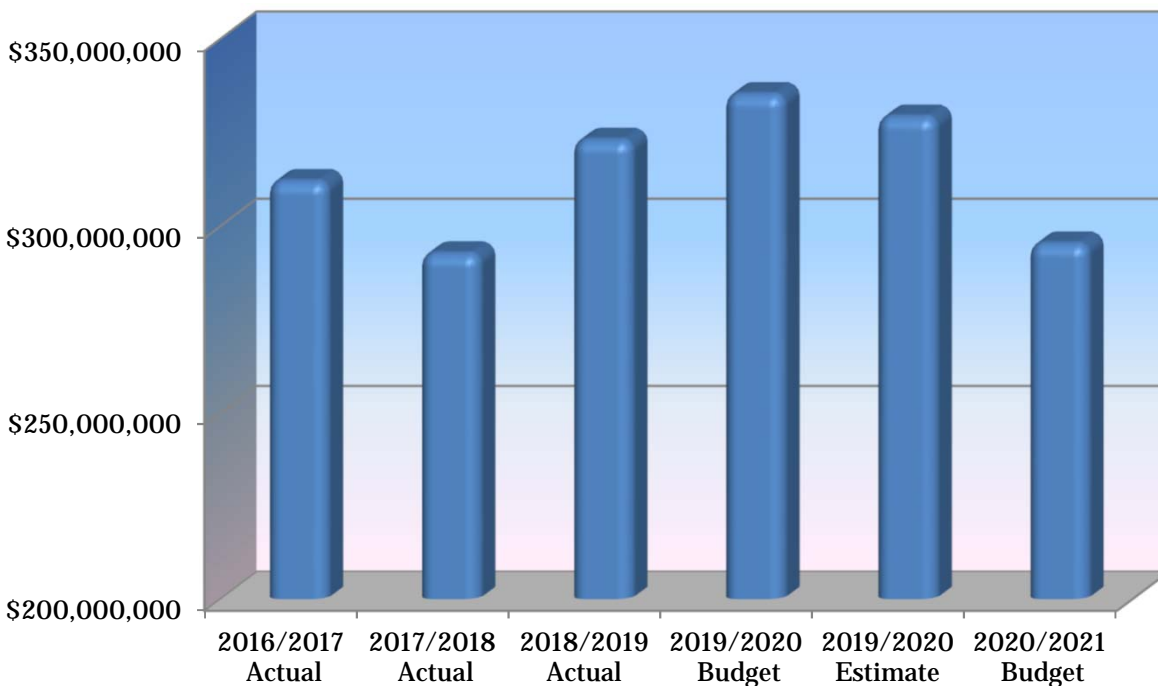


State of Colorado

Funding from the state per the Colorado School Finance Act is based on an annual October pupil count. Students in grades K-12 may be counted as either full-time or part-time depending upon the number of scheduled hours of coursework. Overall funding is based on the number of pupils enrolled in the current school year; however, since districts encounter fluctuating enrollment from year to year, funding may be based on an average of five of the most current years of October pupil counts if this results in a higher funded pupil count.

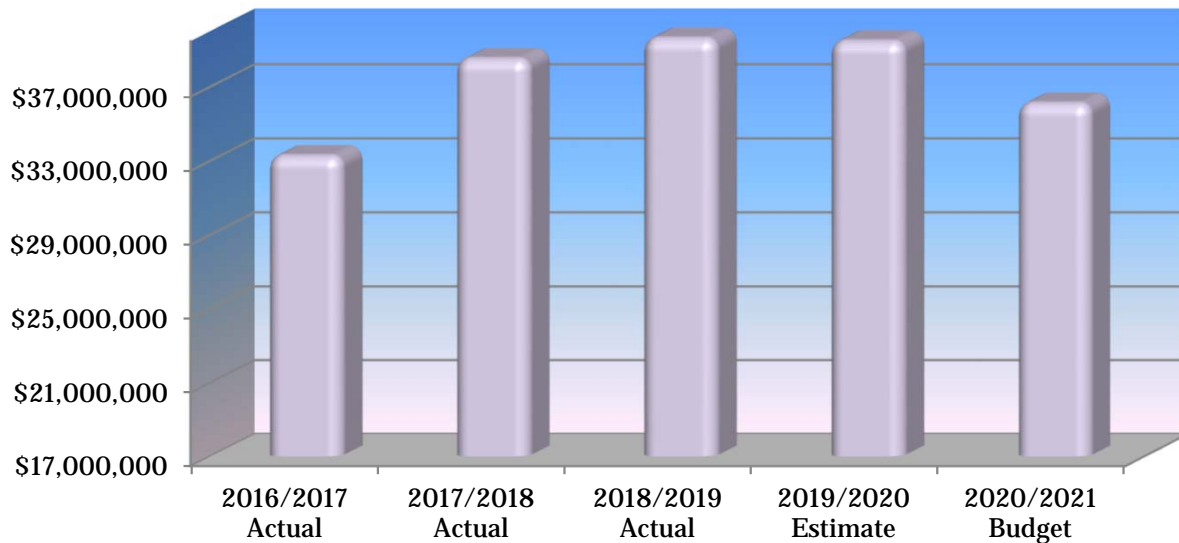
Charter school students are included in the official count; however, funds for these students flow directly from the state through the district to the individual charter school as an allocation of revenue. Charter schools are required by statute to appropriate their own budgets, and revenue received from the state is reported in the individual charter school budget. Participants in the Colorado Preschool Program (CPP) are included in the official count as well, but funds for these students flow directly to the Child Care Fund. Since the charter school funding and CPP funding do not reside in the General Fund, they are removed from the state of Colorado revenue line shown in the General Fund. The amount presented below is the remaining amount of state funding retained by Jeffco in the General Fund. Complete information on funding from the state of Colorado is discussed in the *Economic Outlook* section of this document.

General Fund Revenue from the State of Colorado



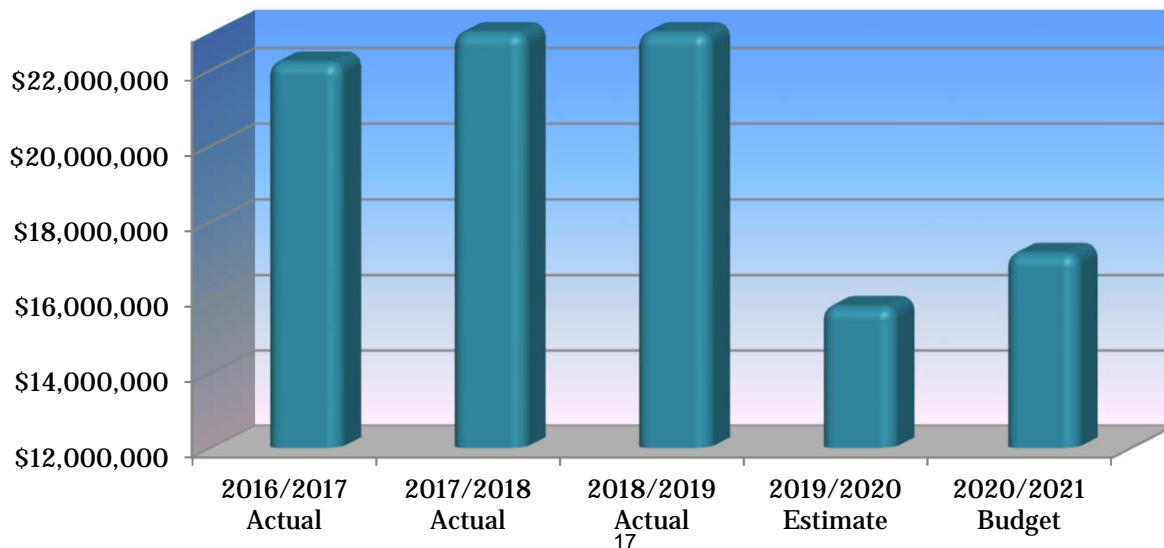
Specific Ownership Tax

Specific Ownership Tax (SOT), or vehicle registration tax, is collected by counties and shared with school districts. SOT revenue has been increasing for several years with increase in car sales, and continued in 2019/2020. Due to unforeseen impacts to the economy during the pandemic, an assumption of a decrease is expected in the 2020/2021 school year. All taxing entities within the county share SOT based upon property taxes levied and collected.



Tuition, Fees, and Other Revenue

The district collects various fees from students including fees for sports, activities, and classroom and elective course fees. The district also collects fees for building rentals from outside entities, gate receipts for sporting events, and indirect cost fees. The decrease from 2018/2019 to 2019/2020 is due to the funding of full day kindergarten and the district no longer charging a fee. This revenue source is expected to remain flat in 2020/2021 to budget, however there is an anticipated drop in the 2019/2020 estimate due to refunds given during the pandemic.



General Fund Expenditures Uses and Classifications

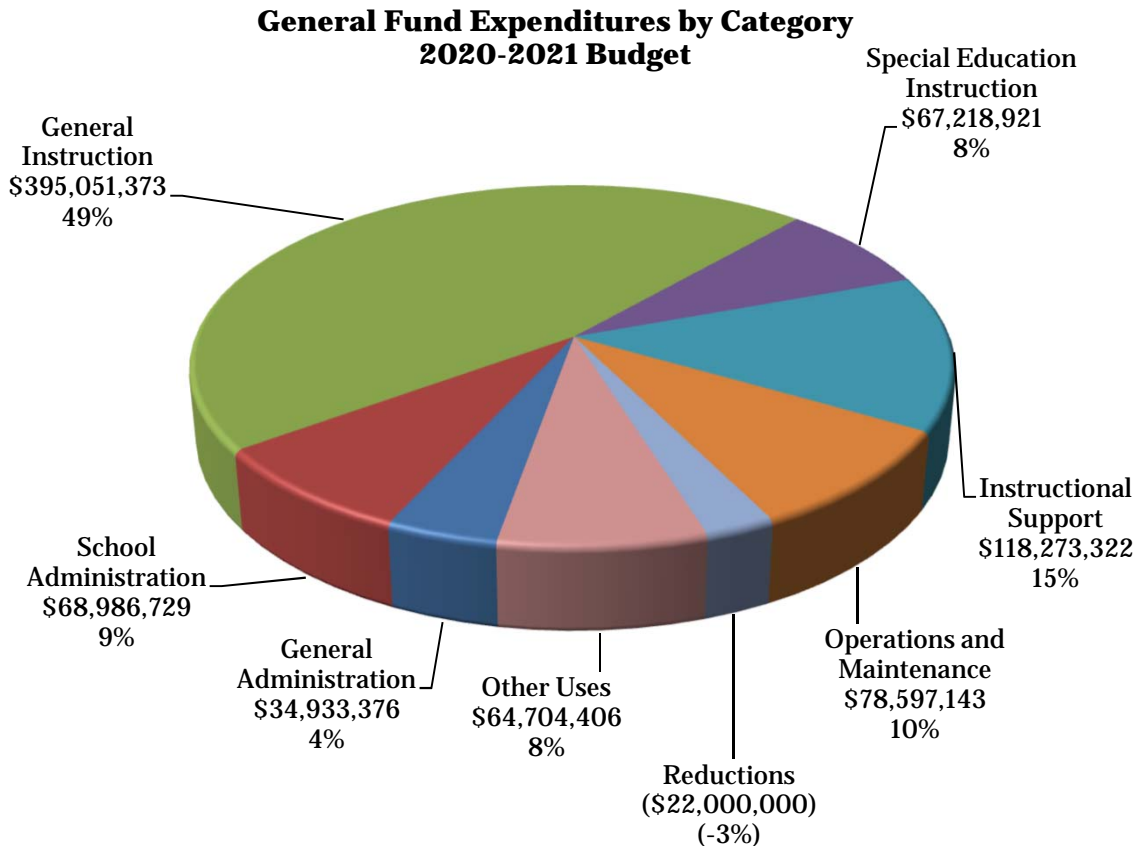
Expenditures in the General Fund are classified among six categories to allow for consistent and consolidated reporting of similar costs. The following table names and defines each expenditure category currently used in the General Fund. This list provides some of the items that are included in each category. It is not an all inclusive list.

General Fund Expenditure Descriptions

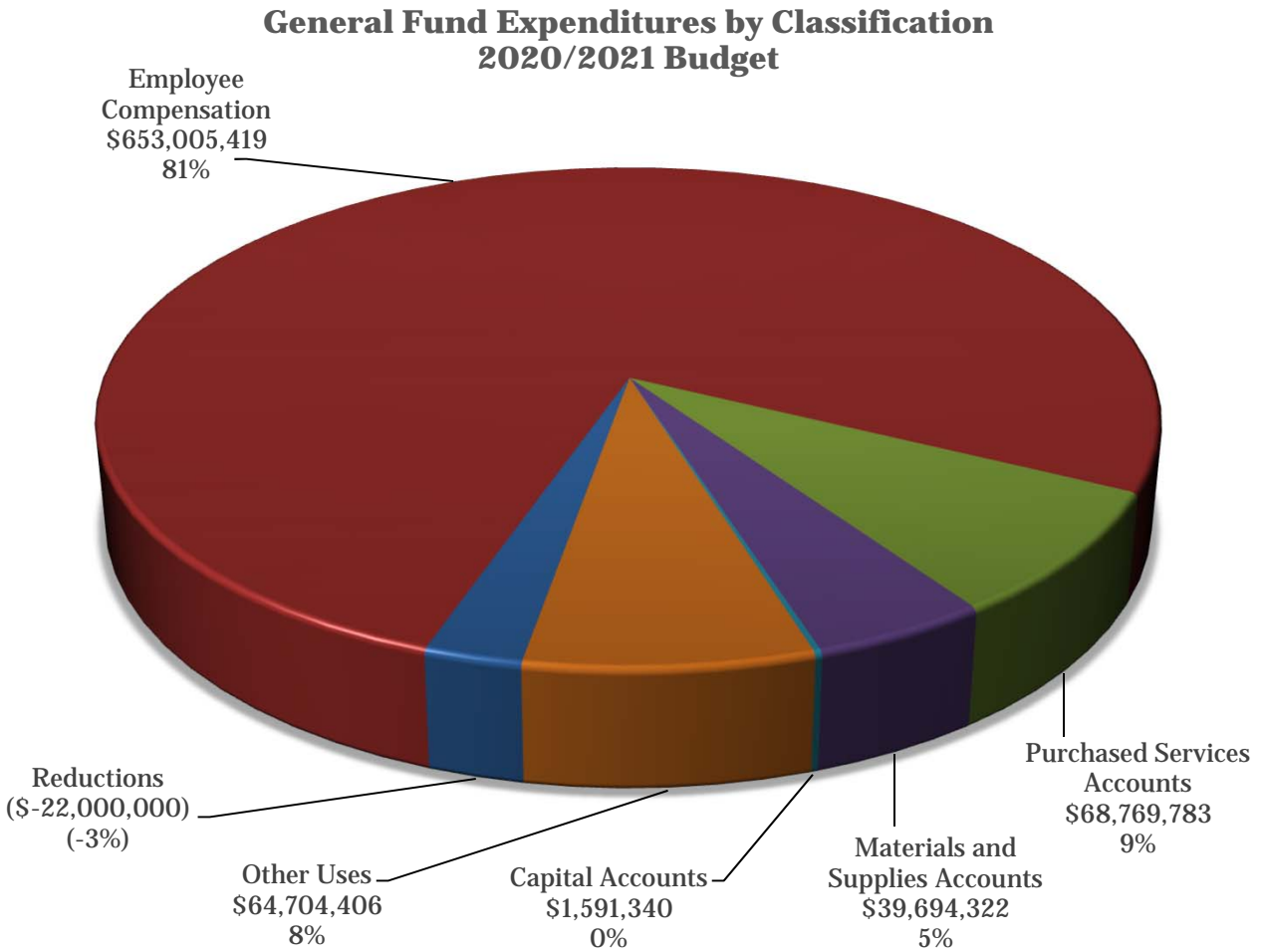
	Staffing	Other Expenditures
General Administration	Superintendent, Achievement Directors, Communication Services, Financial Services, Human Resources	Legal and Audit Fees, Election Expenses, Banking Fees, Technology Services
School Administration	Principals, Assistant Principals, Deans, Business Managers, School Secretaries	Office Materials, Office Supplies
General Instruction	Teachers, Teacher Librarians, Paraprofessionals, Substitute Teachers	Instructional Supplies, Equipment, Textbooks, Copier Usage, Athletic Supplies, Student Transportation
Special Education Instruction	Special Education Teachers, Speech Therapists, Para-Educators	Special Education Preschool, Hearing, Vision, Center Programs, Day Treatment Programs
Instructional Support	Counselors, Psychologists, Occupational, Instructional Coaches, and Physical Therapists, Clinic Aides	Grants Management, Online Education, Instructional Technology, Curriculum Development and Training
Operations and Maintenance	Custodians, Trades Technicians, Campus Supervisors	Energy Management, Custodial Supplies, Facilities Maintenance, Network & Data Administration

The district is dedicated to supporting schools and minimizing administrative costs by making sure that the majority of funding flows to and is expended at the schools. The following charts illustrate different breakdowns of General Fund expenditures. The first chart shows the breakdown of all General Fund dollars and how they are used. As shown in the chart, approximately 64 percent of all General Fund dollars, or 64 cents of every dollar spent, goes toward General Instruction and Instructional Support, while only 4 percent goes to General Administration.

	2019/2020 Budget	% of Budget	2020/2021 Budget	% of Budget
General Administration	\$34,132,432	4%	\$34,933,376	4%
School Administration	\$69,033,711	8%	\$68,986,729	9%
General Instruction	\$383,262,251	47%	\$395,051,373	49%
Special Education Instruction	\$65,301,151	8%	\$67,218,921	8%
Instructional Support	\$113,282,220	14%	\$118,273,322	15%
Operations and Maintenance	\$79,077,240	10%	\$78,597,143	10%
Reductions	-	-	(\$22,000,000)	-3%
Subtotal Expenditures	\$744,089,005	91%	\$741,060,864	92%
Other Uses	\$68,079,650	8%	\$64,704,406	8%
Total Expenditures and Other Uses	\$812,168,655	99%	\$805,765,270	100%



The next chart shows a different breakout by type of expenditure. The chart illustrates that the vast majority of the General Fund dollars expended go to employee compensation. This should be expected considering our mission is the education of students with well-qualified teachers.



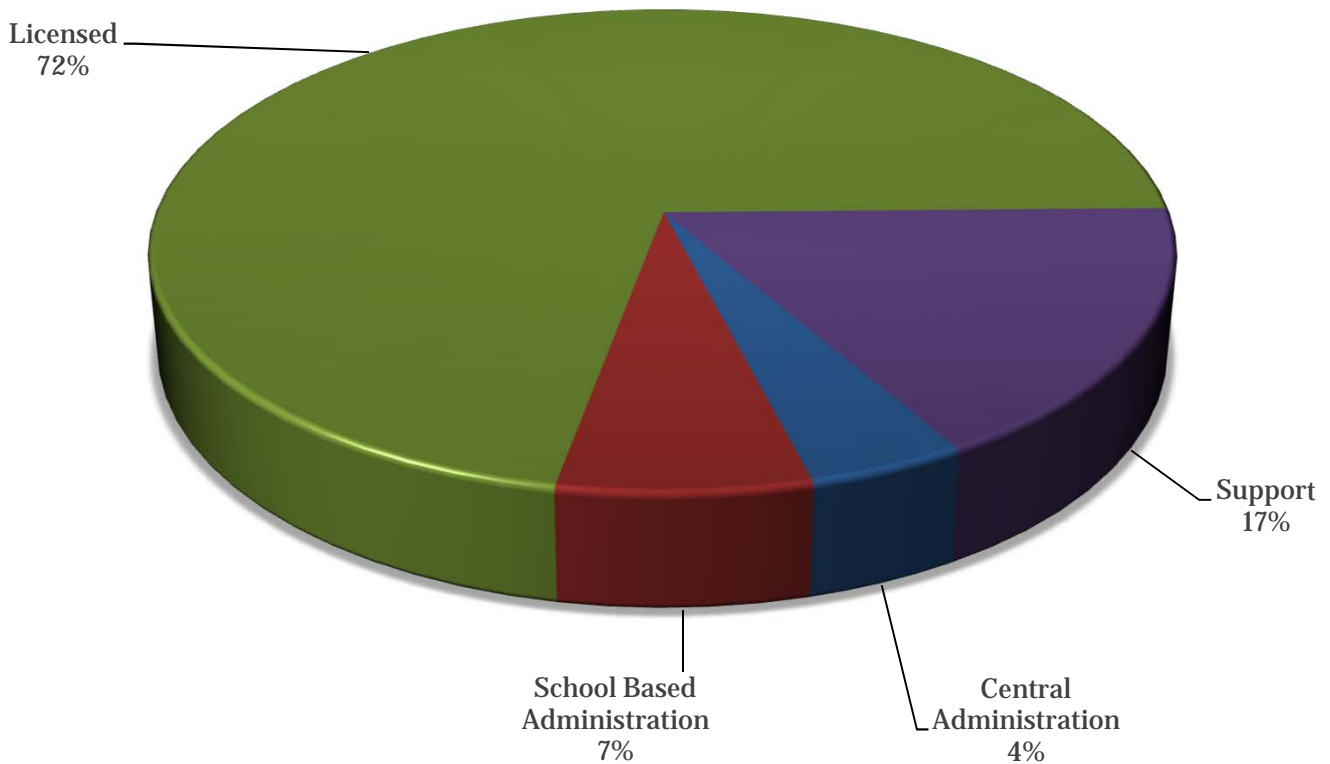
General Fund Compensation

Compensation constitutes the majority of the General Fund budget. The following chart is the breakdown of compensation dollars expended from the General Fund. The largest portion of the compensation dollars goes to licensed employees; the majority of whom are district classroom teachers.

There are 524 General Fund administrators employed by Jeffco. The majority of the administrators, 345, are school-based consisting of principals and assistant principals at roughly 205 schools or facilities.

The remaining 179 are central administrators who oversee business operations including purchasing and payroll; instructional leadership who manage assessments and state reporting; human resources who hire, track and report on all 14,000 employees; facilities management who handle building maintenance and infrastructure; and communications. As the graph shows, central administrators make up only 4 percent of General Fund compensation dollars.

**General Fund Compensation by Classification
2020/2021 Budget**



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
General Fund Summary

	2016/2017 Actual	2017/2018 Actual	2018/2019 Actual *	2019/2020 Budget
Beginning Fund Balance	125,682,198	117,845,466	117,975,220	141,067,208
Revenue:				
Local Property Tax	318,067,852	346,309,554	377,756,863	406,839,862
Specific Ownership Tax State	17,902,552	21,449,487	22,063,458	24,346,000
Specific Ownership Tax Local	15,398,326	17,094,065	17,583,366	15,154,000
State of Colorado	312,043,678	292,703,917	323,039,521	337,343,150
Interest Account	505,382	1,092,929	2,334,875	1,750,000
Tuition, Fees, and Other	22,224,924	24,799,641	25,746,124	17,175,127
Total Revenue	686,142,714	703,449,593	768,524,207	802,608,139
Expenditures:				
General Administration	28,946,082	30,172,761	32,322,631	34,132,432
School Administration	53,442,262	55,921,761	62,462,930	69,033,711
General Instruction	335,152,096	330,753,426	353,571,733	383,262,251
Special Ed Instruction	58,360,693	59,229,521	64,855,751	65,301,151
Instructional Support	76,192,320	89,227,462	96,690,986	113,282,220
Operations and Maintenance	70,853,358	71,578,809	79,041,896	79,077,240
Costs to eligible grants	-	-	-	-
Total Expenditures	622,946,811	636,883,740	688,945,927	744,089,005
Other Uses:				
Transfer to Child Care	-	-	349,320	4,161,820
Transfer to Capital Reserve Fund	36,809,971	36,114,971	23,223,773	23,634,494
Transfer to Insurance Reserve Fund	4,882,752	5,165,929	5,191,312	6,882,947
Transfer to Technology Fund	10,655,000	9,001,776	9,401,776	9,001,776
Transfer to Property Management Fund	-	(700,000)	(400,000)	(400,000)
Transfer to Campus Activity Fund	622,597	737,275	699,242	800,000
Transfer to Transportation Fund	18,062,315	17,077,192	18,020,869	19,098,613
Transfer to Food Service Fund	-	-	-	5,000,000
Issuance of COP's	-	-	-	-
Payment to Escrow Agent for Refunded COP's	-	-	-	-
Total Other Uses	71,032,635	67,397,143	56,486,292	68,179,650
Total Expenditures & Other Uses	693,979,446	704,280,883	745,432,219	812,268,655
Revenue Over(Under) Expenditures	(7,836,732)	(831,290)	23,091,988	(9,660,516)
Reserves:				
Nonspendable				
Restricted/Committed/Assigned				
TABOR Reserve	17,457,866	18,633,897	20,727,895	22,322,670
School Carryforward Reserve	22,500,000	24,000,000	19,564,000	19,000,000
Multi-Year Commitment Reserve	283,080	283,080	301,868	293,427
Mill Levy Reserves	-	-	11,582,763	7,918,764
Assigned to subsequent year expenditures	-	-	-	-
Unassigned				
Board of Education Policy Reserve	35,527,706	25,475,350	27,557,837	29,763,560
Undesignated Reserve	42,076,814	48,621,849	61,332,845	57,355,271
Total Unassigned Fund Balance	77,604,520	74,097,199	88,890,682	87,034,831
Ending Fund Balance	117,845,466	117,014,176	141,067,208	131,406,692

*Beginning fund balance restated to include Free Horizon Montessori school

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
General Fund Summary

2019/2020 Estimate	2020/2021 Budget	2021/2022 Planned	2022/2023 Planned	2023/2024 Planned	2024/2025 Planned
141,067,208	165,022,616	122,833,783	82,453,149	45,072,514	10,691,880
406,839,862	414,863,862	414,863,862	414,863,862	414,863,862	414,863,862
21,299,777	21,936,978	21,936,978	21,936,978	21,936,978	21,936,978
17,200,223	14,200,223	14,200,223	14,200,223	14,200,223	14,200,223
329,243,150	295,350,247	295,350,247	295,350,247	295,350,247	295,350,247
1,250,000	50,000	50,000	50,000	50,000	50,000
15,775,127	17,175,127	17,175,127	17,175,127	17,175,127	17,175,127
791,608,139	763,576,437	763,576,437	763,576,437	763,576,437	763,576,437
34,308,044	34,933,376	34,335,496	34,196,318	34,057,140	33,917,962
69,033,711	68,986,729	66,714,156	66,443,732	66,173,308	65,902,885
366,669,071	395,051,373	382,530,912	380,980,335	379,429,757	377,879,179
67,383,179	67,218,921	65,078,635	64,814,840	64,551,046	64,287,252
103,597,115	118,273,322	114,657,483	114,192,723	113,727,962	113,263,201
77,881,962	78,597,143	76,789,903	76,478,638	76,167,372	75,856,107
(20,000,000)	(22,000,000)	-	-	-	-
698,873,081	741,060,864	740,106,585	737,106,586	734,106,585	731,106,586
4,161,820	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000
23,634,494	23,880,614	23,634,494	23,634,494	23,634,494	23,634,494
6,882,947	7,902,608	7,902,608	7,902,608	7,902,608	7,902,608
9,001,776	9,001,776	9,001,776	9,001,776	9,001,776	9,001,776
(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
800,000	700,000	700,000	700,000	700,000	700,000
19,698,613	20,419,408	19,811,608	19,811,608	19,811,608	19,811,608
5,000,000	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
68,779,650	64,704,406	63,850,486	63,850,486	63,850,486	63,850,486
767,652,731	805,765,270	803,957,071	800,957,072	797,957,071	794,957,072
23,955,408	(42,188,833)	(40,380,634)	(37,380,635)	(34,380,634)	(31,380,635)
20,966,192	22,231,826	22,203,198	22,113,198	22,023,198	21,933,198
20,364,000	18,464,000	17,100,000	15,200,000	13,300,000	11,400,000
301,868	301,868	301,868	301,868	301,868	301,868
10,902,069	9,382,763	9,382,763	9,382,763	9,382,763	9,382,763
20,000,000	-	-	-	-	-
27,954,923	29,642,435	29,604,263	29,484,263	29,364,263	29,244,263
64,533,563	42,810,891	3,861,057	(31,409,578)	(63,680,212)	(92,950,847)
92,488,487	72,453,326	33,465,320	(1,925,315)	(34,315,949)	(63,706,584)
165,022,616	122,833,783	82,453,149	45,072,514	10,691,880	(20,688,755)



General Fund Detail





**Jefferson County School District, No. R-1
2020/2021
Budget Allocations - Elementary Level**

Elementary	2019/2020 Official Enrollment	2020/2021 Budget	Elementary	2019/2020 Official Enrollment	2020/2021 Budget
Adams Elem	323	\$2,271,797	Molholm Elem	286	\$2,083,461
Allendale Elem	139	1,135,423	Mortensen Elem	338	2,295,784
Arvada K-8	649	4,460,931	Mount Carbon Elem	375	2,525,135
Bear Creek K-8	1,007	6,364,385	Mount Evans Outdoor Ed		913,367
Belmar Elem	230	1,688,130	Normandy Elem	363	2,388,941
Bergen Meadow Elem	249	1,730,010	Parmalee Elem	313	2,078,593
Bergen Valley Elem	280	1,882,619	Parr Elem	233	1,742,974
Blue Heron Elem	359	2,391,408	Patterson International Elem	345	2,403,774
Bradford K8 South	502	3,060,132	Peck Elem	241	1,769,231
Bradford K8 North	352	2,171,114	Peiffer Elem	236	1,696,234
Campbell Elem	225	1,634,579	Pennington Elem	171	1,541,403
Coal Creek Canyon K-8	149	1,410,901	Powderhorn Elem	541	3,369,214
Colorow Elem	193	1,525,826	Prospect Valley Elem	453	2,891,554
Columbine Hills Elem	260	1,851,309	Ralston Elem	275	1,870,000
Coronado Elem	457	2,899,726	Red Rocks Elem	288	1,939,991
Deane Elem	412	2,923,032	Rooney Ranch Elem	525	3,252,635
Dennison Elem	629	3,798,040	Ryan Elem	378	2,499,885
Devinny Elem	475	2,995,752	Secrest Elem	236	1,760,014
Dutch Creek Elem	255	1,803,856	Semper Elem	289	2,078,743
Edgewater Elem	332	2,336,379	Shaffer Elem	486	3,029,081
Eiber Elem	311	2,254,858	Shelton Elem	445	2,932,364
Elementary Contingency		16,286,448	Sheridan Green Elem	277	1,948,606
Elk Creek Elem	351	2,326,300	Sierra Elem	476	2,993,147
Emory Elem	440	3,072,441	Slater Elem	245	1,834,770
Fairmount Elem	621	3,795,180	South Lakewood Elem	397	2,679,031
Fitzmorris Elem	168	1,278,178	Rose Stein Elem	233	1,775,714
Foothills Elem	260	1,905,292	Stevens Elem	291	2,108,652
Foster Elem	406	2,906,454	Stober Elem	250	1,783,229
Fremont Elem	197	1,465,466	Stony Creek Elem	345	2,351,420
Glennon Heights Elem	195	1,514,664	Stott Elem	247	1,755,215
Governors Ranch Elem	356	2,349,886	Swanson Elem	259	1,983,883
Green Gables Elem	208	1,561,457	Three Creeks K-8	912	6,115,001
Green Mtn Elem	228	1,668,351	Thomson Elem	272	1,995,542
Hackberry Hill Elem	409	2,705,851	Ute Meadows Elem	383	2,470,587
Hutchinson Elem	222	1,622,553	Van Arsdale Elem	389	2,531,151
Kendallvue Elem	299	2,134,060	Vanderhoof Elem	410	2,708,574
Kendrick Lakes Elem	364	2,452,408	Vivian Elem	110	1,115,528
Kullerstrand Elem	202	1,525,714	Warder Elem	319	2,178,866
Kyffin Elem	433	2,748,642	Weber Elem	324	2,223,460
Lasley Elem	412	2,896,013	Welchester Elem	281	2,037,800
Lawrence Elem	261	1,910,299	West Jefferson Elem	232	1,643,003
Leawood Elem	323	2,207,095	West Woods Elem	584	3,561,549
Little Elem	303	2,202,478	Westgate Elem	437	3,068,342
Lukas Elem	323	2,207,871	Westridge Elem	435	2,780,674
Lumberg Elem	365	2,612,045	Wilmore Davis Elem	231	1,714,303
Maple Grove Elem	337	2,225,402	Wilmot Elem	307	2,055,961
Marshdale Elem	314	2,089,258	Windy Peak Outdoor Ed		911,631
Meiklejohn Elem	520	3,272,915	Witt Elem	250	1,787,543
Mitchell Elem	570	3,492,925			
				32,588	\$240,201,413

*Notes:

*The contingency budget is related to projected changes in enrollment. The contingency budget will be allocated to individual schools after the October pupil count is finalized.

*Excludes Capital Transfer expenses budgeted at the school level.

*Dennison Elementary is an option school, but has been moved to the elementary school reports for SBB purposes.

*Enrollment numbers modified to reflect grade level configuration changes.



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Elementary Level Detail

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual \$	2019/2020 Budget \$	2020/2021 Budget \$
Dept ID: Elementary						
Payroll						
Substitute Teacher FT	-	-	4.00	-	-	99,592
Principal.	94.00	94.00	94.00	9,731,670	10,350,693	10,638,548
Assistant Principal	33.10	38.00	39.80	2,784,196	3,419,113	3,649,064
Dean	8.40	10.00	8.00	853,572	721,970	587,512
Teacher	1,738.62	1,694.32	1,702.43	106,185,100	111,759,986	114,977,356
Substitute Teacher	-	-	-	1,848,769	1,783,356	1,713,923
Counselor	6.75	9.00	11.00	435,767	661,697	837,535
Teacher Librarian	72.05	67.75	66.10	5,007,241	5,224,256	5,326,468
Coordinator - Licensed	1.00	1.00	1.00	73,568	71,594	74,874
Resource Teachers	2.00	2.00	2.00	149,420	135,194	132,123
Instructional Coach.	90.55	88.27	88.42	6,137,982	6,633,759	6,805,332
Nurse	2.00	2.40	2.40	112,979	147,579	143,247
Psychologist	6.30	3.30	3.65	479,761	245,136	279,417
Social Worker	13.86	6.55	9.15	863,008	450,222	637,115
Specialist - Classified	1.75	0.75	0.75	15,936	19,342	19,667
Coach	-	-	-	80	-	-
Technician - Classified	-	-	1.00	-	-	43,775
School Secretary	189.05	182.60	177.98	7,063,035	7,391,393	7,454,516
Substitute Secretary	-	-	-	29,438	-	-
School Business Manager	-	4.00	5.00	-	248,152	276,040
Paraprofessional	288.44	266.85	264.59	8,398,109	8,028,991	7,359,546
Special Interpreter/Tutor	5.88	7.17	5.83	239,860	202,299	162,570
Para-Educator	-	-	-	6,774	-	-
Clinic Aides	70.41	72.95	74.65	1,777,470	2,052,247	2,075,802
Sub Para-Educator	-	-	-	270	-	-
Custodian	4.00	4.00	4.00	158,329	179,939	187,764
Food Service Manager	2.71	2.92	2.82	64,749	76,191	78,477
Food Service Hourly Worker	2.85	2.66	2.54	34,911	69,457	70,637
Food Serv. Sub. Worker	-	-	-	4,068	-	1,500
Classified - Hourly	8.42	8.18	11.52	302,504	306,952	320,799
Certificated - Hourly	-	-	-	890	-	-
One-Time Add'l Salary Pymts	-	-	-	2,398,941	-	-
Additional Pay - Certificated	-	-	-	331,816	150,645	136,700
Additional Pay-Classified	-	-	-	4,208	-	300
Additional Pay-Administrative	-	-	-	101,003	-	-
Overtime - Classified	-	-	-	70,606	19,000	20,550
Payroll Total	2,642.14	2,568.67	2,582.63	155,665,950	160,349,163	164,110,749
Employee Benefits	-	-	-	45,769,850	48,171,359	50,053,892
Empl Benefits-Non Alloc	-	-	-	4,245,610	-	-
Benefits Total	-	-	-	50,015,460	48,171,359	50,053,892
Mileage And Travel	-	-	-	31,730	36,654	34,680
Employee Training & Conf	-	-	-	284,378	200,287	144,551
Awards And Banquets	-	-	-	8,489	5,590	5,592
Meals/Refreshments	-	-	-	37,681	63,953	57,800
Student Transportation.	-	-	-	13,791	4,700	2,225
Student Admission/Entry Fees	-	-	-	16,735	22,825	19,825
Printing	-	-	-	47,970	41,209	37,932



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Elementary Level Detail

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual \$	2019/2020 Budget \$	2020/2021 Budget \$
Consultants	-	-	-	25,000	-	-
Contracted Services	-	-	-	483,254	229,650	244,440
Fleet Maintenance.	-	-	-	5,110	6,600	6,600
Equipment Rental	-	-	-	498	-	-
Contract Maint/Eq Repair	-	-	-	26,494	17,750	17,450
Software Purch	-	-	-	110,892	9,650	15,600
Marketing - Advertising	-	-	-	6,383	4,700	2,500
Equipment/Copier Repair	-	-	-	1,301	1,500	1,500
Telephone/Pagers/Modems	-	-	-	16,600	11,110	10,255
Postage	-	-	-	13,475	15,919	13,426
Permits/Licenses/Fees	-	-	-	35,043	48,576	35,864
Risk Management Charges	-	-	-	6,000	7,500	7,500
Community Relations	-	-	-	715	-	-
Purchased Services Total	-	-	-	1,171,539	728,173	657,740
Materials and Supplies						
Contingency	-	-	-	-	17,826,128	21,685,080
Office Material/Supplies	-	-	-	229,039	105,935	96,150
Office Equipment - Under \$5K	-	-	-	59,067	36,250	23,650
Curriculum Dev/Staff Training	-	-	-	165,480	38,880	104,346
Clinic Supplies/Materials	-	-	-	22,246	22,053	20,563
Custodial Supplies	-	-	-	10,171	6,900	6,900
Instructional Material/Supply	-	-	-	1,661,140	1,779,974	1,553,514
Instructional Equip-Under \$5K	-	-	-	1,851,689	851,271	654,182
Repair Parts-Instr Equip	-	-	-	1,552	550	550
Textbooks	-	-	-	59,120	50,850	45,750
Copier Usage	-	-	-	1,119,292	962,231	895,937
Testing Materials	-	-	-	2,819	6,935	5,950
Maint Materials/Supplies	-	-	-	35,001	61,450	60,575
Vehicle Parts & Supplies	-	-	-	478	200	200
Vehicle Fuel Expense	-	-	-	2,965	6,000	6,000
Library Materials	-	-	-	89,390	105,285	75,325
Audio Visual Materials	-	-	-	5,203	2,500	2,000
Miscellaneous Expense	-	-	-	1,909	-	-
Small Equip & Utensils	-	-	-	8,535	6,000	5,000
Materials and Supplies Total	-	-	-	5,325,096	21,869,392	25,241,672
Transfers						
Transfers Out	-	-	-	193,140	220,955	137,360
Capital Total	-	-	-	193,140	220,955	137,360
Total	2,642.14	2,568.67	2,582.63	\$212,371,185	\$231,339,042	\$240,201,413



**Jefferson County School District, No. R-1
2020/2021
Budget Allocations - Middle Level**

Middle	2019/2020 Official Enrollment	2020/2021 Budget
Bell Middle	927	\$5,230,385
Carmody Middle	783	4,846,298
Creighton Middle	873	5,274,505
Deer Creek Middle	751	4,497,419
Drake Middle	919	5,110,011
Dunstan Middle	941	5,235,720
Evergreen Middle	688	4,128,210
Everitt Middle	599	4,091,461
Falcon Bluffs Middle	661	4,088,359
Ken Caryl Middle	877	5,051,338
Mandalay Middle	574	3,880,088
Middle School Contingency		30,000
Moore Middle	581	3,845,234
North Arvada Middle	601	4,056,566
Oberon Middle	742	4,505,553
Summit Ridge Middle	1,019	5,647,093
The Manning School	675	4,044,572
Wayne Carle Middle	584	3,812,544
West Jefferson Middle	572	3,693,684
	13,367	\$81,069,040

***Notes:**

*The contingency budget is related to projected changes in enrollment. The contingency budget will be allocated to individual schools after the October pupil count is finalized.

*Excludes Capital Transfer expenses budgeted at the school level.

*Manning is an option school, but has been moved to middle school reports for SBB reporting purposes.

*Enrollment numbers modified to reflect grade level configuration changes.



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Middle Level Detail

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual \$	2019/2020 Budget \$	2020/2021 Budget \$
Dept ID: Middle						
Payroll						
School Business Manager	-	-	2.00	-	-	110,416
Principal.	18.00	18.00	18.00	1,960,816	2,120,526	2,124,684
Assistant Principal	35.75	34.00	33.00	2,787,451	3,229,429	3,227,711
Dean	3.00	7.00	9.00	398,334	505,379	660,951
Coordinator - Administrative	1.00	1.00	2.00	62,359	61,065	124,836
Substitute Teacher FT	-	-	2.00	-	-	49,796
Teacher	613.68	635.09	620.13	36,847,971	41,996,013	42,795,840
Substitute Teacher	-	-	-	656,014	689,600	598,904
Counselor	59.80	60.40	62.40	3,940,308	4,440,711	4,751,100
Teacher Librarian	16.40	16.80	16.80	1,237,982	1,295,465	1,353,777
Instructional Coach.	16.10	15.60	12.00	1,242,528	1,172,387	923,592
Psychologist	1.00	-	0.50	-	-	38,276
Social Worker	-	-	1.00	-	-	69,631
School Secretary	48.50	50.50	48.00	1,817,726	2,040,169	2,007,264
Substitute Secretary	-	-	-	14,477	1,500	1,500
Paraprofessional	34.44	35.70	31.33	1,081,277	1,010,464	870,857
Special Interpreter/Tutor	-	-	-	20,064	-	-
Para-Educator	-	-	-	736	-	-
Clinic Aides	13.62	14.13	14.73	339,427	397,674	409,895
Classified - Hourly	0.23	0.23	1.46	30,328	12,962	40,665
One-Time Add'l Salary Pymts	-	-	-	756,468	-	-
Additional Pay - Certificated	-	-	-	222,635	118,700	110,127
Additional Pay-Classified	-	-	-	1,532	-	-
Additional Pay-Administrative	-	-	-	25,803	-	-
Overtime - Classified	-	-	-	14,423	1,000	1,000
Payroll Total	861.52	888.45	874.35	53,458,659	59,093,044	60,270,822
Employee Benefits	-	-	-	15,915,010	17,797,584	18,412,625
Empl Benefits-Non Alloc	-	-	-	1,476,284	-	-
Benefits Total	-	-	-	17,391,294	17,797,584	18,412,625
Mileage And Travel	-	-	-	6,859	10,930	6,530
Employee Training & Conf	-	-	-	146,085	61,459	90,500
Awards And Banquets	-	-	-	3,257	3,600	2,400
Meals/Refreshments	-	-	-	22,841	5,250	3,850
Student Transportation.	-	-	-	17,344	8,450	6,950
Student Admission/Entry Fees	-	-	-	4,913	9,660	1,665
Audit Fees	-	-	-	16	-	-
Printing	-	-	-	19,233	11,350	11,100
Contracted Services	-	-	-	196,605	101,700	95,602
Equipment Rental	-	-	-	1,383	1,000	1,000
Contract Maint/Eq Repair	-	-	-	15,524	4,800	15,500
Software Purch	-	-	-	29,905	1,000	25,200
Marketing - Advertising	-	-	-	557	6,000	100
Telephone/Pagers/Modems	-	-	-	9,551	8,600	4,400
Postage	-	-	-	8,436	7,750	7,323
Permits/Licenses/Fees	-	-	-	8,647	4,050	3,600
Community Relations	-	-	-	69	2,500	2,500
Purchased Services Total	-	-	-	491,225	248,099	278,220



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Middle Level Detail

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual \$	2019/2020 Budget \$	2020/2021 Budget \$
Materials and Supplies						
Contingency	-	-	-	-	1,982,988	714,369
Office Material/Supplies	-	-	-	106,672	80,338	71,216
Office Equipment - Under \$5K	-	-	-	51,402	20,400	14,900
Curriculum Dev/Staff Training	-	-	-	15,987	22,600	13,700
Clinic Supplies/Materials	-	-	-	4,854	5,834	5,550
Instructional Material/Supply	-	-	-	521,485	660,518	634,687
Instructional Equip-Under \$5K	-	-	-	1,050,768	306,690	265,476
Repair Parts-Instr Equip	-	-	-	2,402	400	-
Textbooks	-	-	-	8,993	10,000	5,000
Copier Usage	-	-	-	263,344	208,128	197,675
Testing Materials	-	-	-	284	-	-
Maint Materials/Supplies	-	-	-	8,019	300	300
Library Materials	-	-	-	49,110	41,400	43,200
Audio Visual Materials	-	-	-	4,219	-	-
Miscellaneous Expense	-	-	-	4,859	-	-
Materials and Supplies Total	-	-	-	2,092,398	3,339,596	1,966,073
Capital Accounts						
Building Improvements.	-	-	-	213,728	20,000	2,000
Materials and Supplies Total	-	-	-	213,728	20,000	2,000
Transfers						
Transfers Out	-	-	-	263,270	152,507	139,300
Capital Total	-	-	-	263,270	152,507	139,300
Total	861.52	888.45	874.35	\$73,910,574	\$80,650,830	\$81,069,040



**Jefferson County School District, No. R-1
2020/2021
Budget Allocations - Senior Level**

Senior	2019/2020 Official Enrollment	2020/2021 Budget
Alameda International Senior	1,110	7,217,302
Arvada Senior	765	5,183,473
Arvada West Senior	1,794	10,112,005
Bear Creek Senior	1,507	8,744,445
Chatfield Senior	1,841	10,127,261
Columbine Senior	1,741	9,799,105
Conifer Senior	872	5,352,727
Connections Learning Center		1,533,234
D Evelyn Jr/Sr	1,034	6,610,333
Dakota Ridge Senior	1,445	8,244,520
Evergreen Senior	1,095	6,404,884
Golden Senior	1,368	7,706,697
Green Mountain Senior	1,118	6,718,641
Jefferson Senior	670	4,733,038
Lakewood Senior	2,025	11,382,219
Mt View Detention		686,610
Pomona Senior	1,310	7,676,332
Ralston Valley Senior	1,843	10,057,548
Senior Contingency		\$2,065,620
Standley Lake Senior	1,314	7,555,951
Wheat Ridge Senior	1,175	7,078,150
	24,027	\$144,990,095

***Notes:**

*The contingency budget is related to projected changes in enrollment. The contingency budget will be allocated to individual schools after the October pupil count is finalized.

*Excludes Capital Transfer expenses budgeted at the school level.

*D Evelyn is an option school, but has been moved to senior reports for SBB reporting purposes.



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Senior Level Detail

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual \$	2019/2020 Budget \$	2020/2021 Budget \$
Dept ID: Senior						
Payroll						
School Business Manager	-	1.00	2.00	-	62,038	110,416
Principal.	19.00	19.00	19.00	2,276,115	2,607,155	2,714,656
Director	1.00	1.00	1.00	99,517	105,317	108,611
Assistant Principal	80.00	77.00	79.60	7,145,738	7,472,285	7,784,708
Dean	9.90	10.50	9.50	791,871	758,554	697,671
Coordinator - Administrative	-	-	1.00	233,523	-	62,418
Substitute Teacher FT	-	-	1.00	-	-	24,898
Teacher	1,174.68	1,147.15	1,140.16	74,855,095	77,137,380	79,893,514
Substitute Teacher	-	-	-	1,001,825	1,169,055	1,103,136
Counselor	89.00	86.00	87.50	6,067,838	6,454,464	6,786,741
Teacher Librarian	18.10	17.10	17.10	1,290,103	1,318,598	1,377,952
Resource Teachers	-	-	-	40	-	-
Instructional Coach.	12.20	12.60	9.91	826,141	946,929	798,153
Nurse	-	-	-	(7,041)	-	-
Psychologist	1.00	-	0.20	8,848	-	15,311
Social Worker	4.75	6.25	5.55	353,497	450,751	410,484
Certificated - Hourly	-	0.83	0.98	34,356	23,693	27,137
Specialist - Classified	2.00	2.00	2.00	58,512	82,071	88,638
Technician - Classified	1.00	2.00	4.75	72,684	110,198	218,083
School Secretary	84.88	84.38	83.88	3,112,517	3,418,052	3,515,489
Substitute Secretary	-	-	-	10,011	-	-
Paraprofessional	46.91	48.95	52.60	1,643,296	1,380,527	1,463,249
Special Interpreter/Tutor	0.76	0.91	1.67	256,479	25,559	46,350
Para-Educator	-	-	-	579	-	-
Clinic Aides	14.67	15.41	15.94	367,478	442,236	443,335
Campus Supervisor.	-	-	-	1,624,648	-	-
Classified - Hourly	6.91	6.67	6.54	452,884	187,916	182,058
One-Time Add'l Salary Pymts	-	-	-	1,468,205	-	-
Additional Pay - Certificated	-	-	-	491,590	371,873	347,935
Additional Pay-Classified	-	-	-	9,589	10,100	10,075
Additional Pay-Administrative	-	-	-	60,898	-	-
Overtime - Classified	-	-	-	41,136	17,450	19,500
Payroll Total	1,566.76	1,538.75	1,541.88	104,647,972	104,552,201	108,250,518
Employee Benefits	-	-	-	30,890,881	31,473,010	33,016,435
Empl Benefits-Non Alloc	-	-	-	2,865,442	-	-
Benefits Total	-	-	-	33,756,323	31,473,010	33,016,435
Mileage And Travel	-	-	-	127,571	36,899	30,650
Employee Training & Conf	-	-	-	246,325	180,935	151,708
Awards And Banquets	-	-	-	15,871	8,950	8,950
Required Physical Exams	-	-	-	406	-	-
Meals/Refreshments	-	-	-	36,522	16,334	11,250
Student Transportation.	-	-	-	72,183	19,100	17,700
Student Admission/Entry Fees	-	-	-	95,145	35,825	32,475
Audit Fees	-	-	-	90	-	-
Printing	-	-	-	41,628	19,806	17,400
Contracted Services	-	-	-	368,494	190,499	169,565
Equipment Rental	-	-	-	5,848	1,360	1,360



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Senior Level Detail

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual \$	2019/2020 Budget \$	2020/2021 Budget \$
Contract Maint/Eq Repair	-	-	-	9,711	46,500	2,500
Software Purch	-	-	-	24,820	-	-
Marketing - Advertising	-	-	-	2,811	1,900	500
Telephone/Pagers/Modems	-	-	-	10,252	8,550	7,425
Postage	-	-	-	30,258	23,975	16,710
Permits/Licenses/Fees	-	-	-	49,443	64,259	51,277
Risk Management Charges	-	-	-	1,150	200	200
Community Relations	-	-	-	6,030	6,150	6,150
Purchased Services Total	-	-	-	1,144,558	661,242	525,820
Materials and Supplies						
Contingency	-	-	-	-	731,250	731,493
Office Material/Supplies	-	-	-	301,124	181,905	155,555
Office Equipment - Under \$5K	-	-	-	50,914	23,000	21,000
Curriculum Dev/Staff Training	-	-	-	8,120	30,200	21,050
Clinic Supplies/Materials	-	-	-	5,313	6,130	5,830
Instructional Material/Supply	-	-	-	1,138,702	976,867	1,006,270
Instructional Equip-Under \$5K	-	-	-	1,350,202	611,115	483,411
Repair Parts-Instr Equip	-	-	-	198	300	300
Textbooks	-	-	-	110,848	54,250	91,500
Copier Usage	-	-	-	578,735	450,269	433,803
Testing Materials	-	-	-	13,112	5,200	1,000
Graduation Materials	-	-	-	8,232	14,200	12,200
Athletic Supplies	-	-	-	2,361	2,500	2,500
Maint Materials/Supplies	-	-	-	52,972	7,450	6,250
Vehicle Parts & Supplies	-	-	-	155	-	-
Library Materials	-	-	-	118,092	122,530	99,642
Audio Visual Materials	-	-	-	20,665	-	-
Miscellaneous Expense	-	-	-	19,835	10,000	10,000
Materials and Supplies Total	-	-	-	3,779,580	3,227,166	3,081,804
Capital Accounts						
Office Equipment	-	-	-	40,361	1,500	1,500
Vehicles - Utility Fleet	-	-	-	18,288	-	-
Instructional/Curric Equipmnt	-	-	-	6,700	-	20,000
Athletic Equipment	-	-	-	13,690	-	-
Building Improvements.	-	-	-	221,279	18,000	12,500
Materials and Supplies Total	-	-	-	300,318	19,500	34,000
Transfers						
Transfers Out	-	-	-	166,380	97,303	81,518
Capital Total	-	-	-	166,380	97,303	81,518
Total	1,566.76	1,538.75	1,541.88	\$143,795,131	\$140,030,422	\$144,990,095



Jefferson County School District, No. R-1
2020/2021
Budget Allocations - Option Level

Option	2019/2020 Official Enrollment	2020/2021 Budget
Brady Exploration	363	2,789,767
Jeffco Open School	536	4,347,490
Jeffco Virtual Academy	303	\$3,084,113
Longview High School	47	710,469
McLain Community School	376	5,035,451
Warren Tech	28	5,707,075
Warren Tech North.	4	1,871,025
	1,657	\$23,545,390



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Option Level Detail

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual \$	2019/2020 Budget \$	2020/2021 Budget \$
Dept ID: Option						
Payroll						
School Business Manager	-	1.00	2.00	-	62,038	110,416
Principal.	5.00	5.00	5.00	604,706	625,244	633,450
Assistant Principal	10.65	10.15	11.50	852,074	966,690	1,098,294
Technical Specialist	1.00	1.00	2.00	71,100	66,685	137,196
Dean	1.00	0.50	0.50	131,022	36,099	57,438
Coordinator - Administrative	-	-	1.00	52,914	-	62,418
Teacher	143.90	139.60	139.30	9,175,472	9,733,367	9,583,490
Substitute Teacher	-	-	-	87,998	105,500	112,500
Counselor	17.00	18.40	17.40	1,267,273	1,352,801	1,324,282
Teacher Librarian	4.00	4.00	4.00	271,346	308,444	322,328
Resource Teachers	0.50	-	0.50	28,963	-	62,812
Instructional Coach.	9.80	9.80	10.60	777,210	736,501	754,267
Nurse	-	-	1.00	70,886	-	67,875
Psychologist	0.50	0.50	0.50	32,357	37,142	38,276
Certificated - Hourly	3.64	3.62	3.82	105,564	102,662	106,060
Specialist - Classified	1.00	1.00	2.50	36,728	48,609	145,488
Technician - Classified	15.00	13.00	15.00	599,245	574,342	656,625
School Secretary	24.13	22.38	20.48	810,745	904,139	856,374
Substitute Secretary	-	-	-	22,695	1,356	2,000
Paraprofessional	9.88	9.67	9.96	311,163	253,563	276,990
Clinic Aides	2.79	2.97	3.20	74,122	83,563	88,871
Campus Supervisor.	-	-	-	101,235	-	-
Classified - Hourly	4.49	0.58	0.59	12,013	16,203	16,480
One-Time Add'l Salary Pymts	-	-	-	219,462	-	-
Additional Pay - Certificated	-	-	-	246,202	107,300	114,531
Additional Pay-Classified	-	-	-	781	1,000	1,000
Additional Pay-Administrative	-	-	-	27,452	-	-
Overtime - Classified	-	-	-	12,634	4,500	5,000
Payroll Total	254.28	243.17	250.85	16,003,362	16,127,748	16,634,461
Employee Benefits	-	-	-	4,747,332	4,850,834	5,073,514
Empl Benefits-Non Alloc	-	-	-	440,362	-	-
Benefits Total	-	-	-	5,187,694	4,850,834	5,073,514
Mileage And Travel	-	-	-	21,639	12,850	7,400
Employee Training & Conf	-	-	-	75,830	43,000	35,001
Awards And Banquets	-	-	-	753	400	200
Employee Background Verificatn	-	-	-	36	-	-
Meals/Refreshments	-	-	-	27,246	14,000	15,500
Student Transportation.	-	-	-	56,937	34,500	49,200
Student Admission/Entry Fees	-	-	-	5,639	1,600	2,100
Printing	-	-	-	12,294	12,050	10,000
Contracted Services	-	-	-	210,826	64,500	61,000
Fleet Maintenance.	-	-	-	13,499	27,500	27,500
Contract Maint/Eq Repair	-	-	-	3,803	8,000	2,000
Const Maint/Repair - Building	-	-	-	372	5,000	5,000
Software Purch	-	-	-	1,000	-	4,431
Marketing - Advertising	-	-	-	2,979	16,000	40,000
Telephone/Pagers/Modems	-	-	-	5,103	3,300	2,900



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Option Level Detail

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual \$	2019/2020 Budget \$	2020/2021 Budget \$
Postage	-	-	-	6,869	4,000	7,900
Permits/Licenses/Fees	-	-	-	15,034	24,200	30,100
Risk Management Charges	-	-	-	31,600	7,000	7,000
Community Relations	-	-	-	4,832	-	-
Purchased Services Total	-	-	-	496,291	277,900	307,232
Materials and Supplies						
Contingency	-	-	-	-	154,574	42,163
Office Material/Supplies	-	-	-	130,025	65,700	69,500
Office Equipment - Under \$5K	-	-	-	72,749	12,000	179,396
Curriculum Dev/Staff Training	-	-	-	5,351	1,500	1,500
Clinic Supplies/Materials	-	-	-	1,459	1,150	1,150
Instructional Material/Supply	-	-	-	475,302	450,942	846,602
Instructional Equip-Under \$5K	-	-	-	417,259	204,742	205,595
Repair Parts-Instr Equip	-	-	-	1,914	-	-
Copier Usage	-	-	-	51,413	50,100	50,937
Testing Materials	-	-	-	1,212	1,000	1,500
Graduation Materials	-	-	-	2,204	9,274	5,000
Maint Materials/Supplies	-	-	-	5,233	4,194	5,150
Small Hand Tools	-	-	-	467	-	-
Vehicle Parts & Supplies	-	-	-	75	2,000	4,000
Library Materials	-	-	-	22,262	33,500	27,750
Audio Visual Materials	-	-	-	1,558	-	-
Miscellaneous Expense	-	-	-	101	-	-
Materials and Supplies Total	-	-	-	1,188,584	990,676	1,440,243
Capital						
Instructional/Curric Equipmnt	-	-	-	95,935	169,987	89,940
Building Improvements.	-	-	-	164,253	-	-
Capital Total	-	-	-	260,188	169,987	89,940
Transfers Out						
	-	-	-	41,875	18,000	18,000
Transfers Out Total	-	-	-	41,875	18,000	18,000
Total	254.28	243.17	250.85	\$23,136,119	\$22,417,145	\$23,545,390



Jefferson County School District, No. R-1
2020/2021
Budget Allocations - Innovation Level

<u>Innovation</u>	<u>2019/2020 Official Enrollment</u>	<u>2020/2021 Budget</u>
Free Horizons Montessori	371	4017782
	<u>371</u>	<u>\$4,017,782</u>



Jefferson County School District, No. R-1
2020/2021
Budget Allocations by Division

<u>Division Name</u>	<u>2020/2021 Budget</u>
Athletics and Activities	\$10,209,297
Board of Education	556,937
Custodial Services	28,729,672
District Leadership and Communications	4,409,351
Districtwide	5,220,753
Educational Research & Design	30,947,123
Field Services	19,175,508
Financial Services	24,023,522
Human Resources	5,553,329
Innovation and Effectiveness	3,222,214
Security and Emergency Management	8,472,953
Student Success	105,775,119
Telecom, Network & Utilities	27,837,146
	<u><u>\$274,132,924</u></u>



Athletics and Activities

Divisions within the General Fund participated in Budgeting for Outcomes, a process where departments evaluated their programs and services to assure alignment with district goals. Detailed information that follows includes:

- Department Renewal Summary
- Activity Description
- Performance Measures
- Improvement & Efficiencies
- Support of Strategic Objectives
- Budget Changes from prior year

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
General Instruction						
Payroll	8.11	8.28	8.20	6,548,896	6,355,753	6,373,520
Non-Payroll	-	-	-	3,297,574	3,416,700	3,416,700
Instructional Support						
Payroll	4.00	4.50	4.50	335,522	357,050	407,977
Non-Payroll	-	-	-	10,448	11,100	11,100
Total	12.11	12.78	12.70	\$10,192,440	\$10,140,603	\$10,209,297



**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
General Fund Department Detail**

Athletics and Activities

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
Payroll						
Executive Director	1.00	1.00	1.00	\$115,051	\$120,733	\$124,344
Manager	1.00	1.00	1.00	83,246	88,939	91,720
Technical Specialist	0.50	1.00	1.00	25,477	27,172	56,045
Substitute Teacher	-	-	-	38,775	12,000	12,000
Coach	-	-	-	4,363,312	4,227,131	4,227,131
Technician - Classified	1.50	1.50	1.50	61,071	62,237	68,711
Secretary	1.00	1.00	1.00	45,703	47,060	47,126
Trades Technician	5.00	5.00	5.00	277,249	304,782	313,831
Athletic Game Workers	-	-	-	189,614	140,000	140,000
Campus Supervisor.	-	-	-	323	-	-
Classified - Hourly	2.11	2.28	2.20	71,351	59,457	61,241
One-Time Add'l Salary Pymts	-	-	-	7,801	-	-
Additional Pay - Certificated	-	-	-	10,699	-	-
Additional Pay-Classified	-	-	-	12	-	-
Overtime - Classified	-	-	-	73,057	54,400	54,400
Payroll Total	12.11	12.78	12.70	5,362,741	5,143,911	5,196,549
Benefits						
Employee Benefits	-	-	-	1,392,497	1,568,892	1,584,948
Empl Benefits-Non Alloc	-	-	-	129,180	-	-
Benefits Total	-	-	-	1,521,677	1,568,892	1,584,948
Purchased Services						
Mileage And Travel	-	-	-	44,008	3,100	3,100
Employee Training & Conf	-	-	-	22,921	3,800	3,800
Awards And Banquets	-	-	-	58,025	18,000	18,000
Meals/Refreshments	-	-	-	6,835	200	200
Athletic Game Costs	-	-	-	127,667	139,000	139,000
Student Transportation.	-	-	-	563,848	666,000	666,000
Excess Athletic Transportation	-	-	-	25,090	30,000	30,000
Student Admission/Entry Fees	-	-	-	130,539	-	-
Athletic Trainers	-	-	-	857,735	886,200	945,080
Game Officials	-	-	-	435,134	518,000	530,000
Athletics - Security	-	-	-	50,609	32,000	32,000
Printing	-	-	-	1,671	1,000	1,000
Contract Labor	-	-	-	2,486	-	-
Contracted Services	-	-	-	147,841	12,500	12,500
Fleet Maintenance.	-	-	-	11,951	19,000	19,000
Building Rental	-	-	-	2,953	7,000	7,000
Equipment Rental	-	-	-	7,758	-	-
Contract Maint/Eq Repair	-	-	-	66,337	60,000	60,000
Marketing - Advertising	-	-	-	373	-	-
Telephone/Pagers/Modems	-	-	-	2,094	3,200	3,200
Postage	-	-	-	381	300	300
Permits/Licenses/Fees	-	-	-	2,358	-	-
Fees For Dist Membership	-	-	-	83,582	78,000	78,000
Community Relations	-	-	-	1,500	-	-
Purchased Services Total	-	-	-	2,653,696	2,477,300	2,548,180
Materials and Supplies						
Office Material/Supplies	-	-	-	7,446	3,000	3,000
Office Equipment - Under \$5K	-	-	-	1,331	-	-
Curriculum Dev/Staff Training	-	-	-	504	-	-
Instructional Material/Supply	-	-	-	1,983	-	-
Instructional Equip-Under \$5K	-	-	-	4,500	-	-
Copier Usage	-	-	-	5,063	400	400
Athletic Supplies	-	-	-	527,482	868,000	797,120
Maint Materials/Supplies	-	-	-	97,735	79,100	79,100
Miscellaneous Expense	-	-	-	1,008	-	-
Materials and Supplies Total	-	-	-	647,052	950,500	879,620



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
General Fund Department Detail

Athletics and Activities

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
Capital						
Building Improvements.	-	-	-	7,274	-	-
Capital Total	-	-	-	7,274	-	-
Athletics and Activities Total	12.11	12.78	12.70	\$10,192,440	\$10,140,603	\$10,209,297





Board of Education

Divisions within the General Fund participated in Budgeting for Outcomes, a process where departments evaluated their programs and services to assure alignment with district goals. Detailed information that follows includes:

- Department Renewal Summary
- Activity Description
- Performance Measures
- Improvement & Efficiencies
- Support of Strategic Objectives
- Budget Changes from prior year

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
General Administration						
Payroll	-	-	-	\$14,553	\$25,000	\$22,838
Non-Payroll	-	-	-	476,406	534,099	534,099
Total	-	-	-	\$490,959	\$559,099	\$556,937



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
General Fund Department Detail

Board of Education

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
Dept ID: Board of Education						
Payroll						
Executive Director	-	-	-	\$11,272	-	-
Additional Pay-Administrative	-	-	-	-	17,500	17,500
Payroll Total	-	-	-	11,272	17,500	17,500
Benefits						
Employee Benefits	-	-	-	3,281	7,500	5,338
Benefits Total	-	-	-	3,281	7,500	5,338
Purchased Services						
Employee Training & Conf	-	-	-	24,109	16,000	16,000
Meals/Refreshments	-	-	-	4,108	3,000	3,000
Student Transportation.	-	-	-	49	-	-
Audit Fees	-	-	-	129,540	136,299	136,299
Legal Fees	-	-	-	10,936	132,000	132,000
Election Expenses	-	-	-	255,322	150,000	150,000
Consultants	-	-	-	-	5,500	5,500
Telephone/Pagers/Modems	-	-	-	-	1,000	1,000
Postage	-	-	-	-	1,000	1,000
Fees For Dist Membership	-	-	-	49,412	70,500	70,500
Community Relations	-	-	-	2,505	7,000	7,000
Purchased Services Total	-	-	-	475,981	522,299	522,299
Materials and Supplies						
Contingency	-	-	-	-	10,000	10,000
Office Material/Supplies	-	-	-	425	1,800	1,800
Materials and Supplies Total	-	-	-	425	11,800	11,800
Capital						
Total	-	-	-	\$490,959	\$559,099	\$556,937



Custodial Services

Divisions within the General Fund participated in Budgeting for Outcomes, a process where departments evaluated their programs and services to assure alignment with district goals. Detailed information that follows includes:

- Department Renewal Summary
- Activity Description
- Performance Measures
- Improvement & Efficiencies
- Support of Strategic Objectives
- Budget Changes from prior year

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
Operations and Maintenance						
Payroll	484.41	485.94	485.92	\$26,175,862	\$27,809,667	\$27,860,627
Non-Payroll	-	-	-	2,441,138	869,045	869,045
Total	484.41	485.94	485.92	\$28,617,000	\$28,678,712	\$28,729,672



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
General Fund Department Detail

Custodial

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
Payroll						
Director	1.00	1.00	1.00	\$99,353	\$108,005	\$111,384
Supervisor	2.00	2.00	2.00	155,787	164,803	169,957
Technician - Classified	1.00	1.00	1.00	44,991	48,526	50,324
Group Leader	1.00	1.00	1.00	71,263	77,563	80,365
Secretary	2.00	2.00	2.00	83,822	95,125	98,832
Trades Technician	9.00	9.00	9.00	552,801	598,431	607,946
Custodian	468.00	469.50	469.50	17,072,698	19,716,026	19,728,379
Substitute Custodian	-	-	-	173,540	253,100	253,100
Classified - Hourly	0.41	0.44	0.42	-	11,410	11,752
One-Time Add'l Salary Pymts	-	-	-	368,493	-	-
Additional Pay-Classified	-	-	-	63,319	70,000	70,000
Overtime - Classified	-	-	-	477,935	167,100	167,100
Payroll Total	484.41	485.94	485.92	19,164,002	21,310,089	21,349,139
Benefits						
Employee Benefits	-	-	-	6,416,648	6,499,578	6,511,488
Benefits Total	-	-	-	6,416,648	6,499,578	6,511,488
Purchased Services						
Mileage And Travel	-	-	-	7,542	9,200	9,200
Employee Training & Conf	-	-	-	2,612	3,500	3,500
Awards And Banquets	-	-	-	522	800	800
Recruiting Costs	-	-	-	1,940	475	475
Contracted Services	-	-	-	446,088	-	-
Contract Maint/Eq Repair	-	-	-	37	3,000	3,000
Telephone/Pagers/Modems	-	-	-	10,568	14,000	14,000
Postage	-	-	-	25	25	25
Purchased Services Total	-	-	-	469,334	31,000	31,000
Materials and Supplies						
Office Material/Supplies	-	-	-	8,962	8,000	8,000
Custodial Supplies	-	-	-	653,105	633,045	633,045
Copier Usage	-	-	-	2,748	3,000	3,000
Maint Materials/Supplies	-	-	-	149,048	150,000	150,000
Small Hand Tools	-	-	-	528,275	2,000	2,000
Uniforms	-	-	-	49,976	38,500	38,500
Physical Invty Gain/Loss	-	-	-	7,023	-	-
Materials and Supplies Total	-	-	-	1,399,137	834,545	834,545
Capital						
Plant/Shop Equipment	-	-	-	572,667	3,500	3,500
Capital Total	-	-	-	572,667	3,500	3,500
Custodial Total	484.41	485.94	485.92	\$28,021,788	\$28,678,712	\$28,729,672



District Leadership and Communications

Divisions within the General Fund participated in Budgeting for Outcomes, a process where departments evaluated their programs and services to assure alignment with district goals. Detailed information that follows includes:

- Department Renewal Summary
- Activity Description
- Performance Measures
- Improvement & Efficiencies
- Support of Strategic Objectives
- Budget Changes from prior year

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
General Administration						
Payroll	20.85	23.10	23.10	\$2,892,761	\$3,122,651	\$3,234,306
Non-Payroll	-	-	-	688,176	648,857	674,957
Instructional Support						
Payroll	1.00	-	-	-	653	653
Non-Payroll	-	-	-	-	64,334	64,334
Operations and Maintenance						
Payroll	2.00	2.00	2.00	309,014	339,356	354,801
Non-Payroll	-	-	-	68,107	80,300	80,300
School Administration						
Non-Payroll	-	-	-	27	-	-
Total	23.85	25.10	25.10	\$3,958,085	\$4,256,151	\$4,409,351



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
General Fund Department Detail

District Leadership and Communications

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
Dept ID: District Leadership and Communications						
Payroll						
Superintendent	1.00	1.00	1.00	\$287,236	\$281,408	\$289,850
Chief Officer	4.00	4.00	4.00	579,102	600,744	618,707
Executive Director	-	1.00	1.00	113,100	80,640	122,055
Director	2.00	2.00	2.00	177,030	222,359	223,456
Manager	4.00	4.00	5.00	354,577	378,085	483,008
Technical Specialist	6.00	5.00	5.00	398,887	403,203	412,671
Coordinator - Administrative	-	2.00	1.00	34,846	154,511	86,520
Technician - Classified	1.00	-	-	14,522	-	-
Administrative Assistant	3.85	4.00	4.00	242,721	274,197	284,592
Substitute Secretary	-	-	-	3,247	1,900	1,900
Para-Educator	-	-	-	5,000	-	-
Investigator	2.00	2.00	2.00	170,465	196,831	188,433
Classified - Hourly	-	0.10	0.10	1,430	2,700	2,781
One-Time Add'l Salary Pymts	-	-	-	24,480	-	-
Additional Pay-Administrative	-	-	-	18,851	56,800	36,800
Payroll Total	23.85	25.10	25.10	2,425,494	2,653,378	2,750,773
Benefits						
Employee Benefits	-	-	-	710,386	809,282	838,987
Empl Benefits-Non Alloc	-	-	-	65,895	-	-
Benefits Total	-	-	-	776,281	809,282	838,987
Purchased Services						
Mileage And Travel	-	-	-	13,202	14,374	14,374
Employee Training & Conf	-	-	-	83,248	73,970	73,970
Required Physical Exams	-	-	-	1,571	1,000	1,000
Meals/Refreshments	-	-	-	19,321	26,500	26,500
Legal Fees	-	-	-	276,993	319,000	319,000
Printing	-	-	-	6,404	12,674	12,674
ADA/Legal Settlement	-	-	-	(50)	8,900	8,900
Consultants	-	-	-	580	10,800	10,800
Contracted Services	-	-	-	131,402	150,415	150,415
Contract Maint/Eq Repair	-	-	-	275	500	500
Software Purch	-	-	-	32,541	24,200	24,200
Marketing - Advertising	-	-	-	18,642	25,000	25,000
Telephone/Pagers/Modems	-	-	-	3,151	4,500	4,500
Postage	-	-	-	524	850	850
Permits/Licenses/Fees	-	-	-	1,065	1,000	1,000
Fees For Dist Membership	-	-	-	19,597	17,800	17,800
Community Relations	-	-	-	41,123	33,800	33,800
Purchased Services Total	-	-	-	649,589	725,283	725,283
Materials and Supplies						
Contingency	-	-	-	-	137	26,237
Office Material/Supplies	-	-	-	68,560	53,060	53,060
Office Equipment - Under \$5K	-	-	-	21,883	3,091	3,091
Curriculum Dev/Staff Training	-	-	-	168	-	-
Copier Usage	-	-	-	4,075	8,520	8,520
Maint Materials/Supplies	-	-	-	200	-	-
Photographic Supplies	-	-	-	491	3,400	3,400
Audio Visual Materials	-	-	-	11,344	-	-
Materials and Supplies Total	-	-	-	106,721	68,208	94,308
Capital						
Total	23.85	25.10	25.10	\$3,958,085	\$4,256,151	\$4,409,351



Districtwide

The Districtwide budget includes expenditures related to overall district operations that do not directly align to a district division.

Expenditures in this section include:

Administration and legal fees associated with the supplemental retirement plan.
 Employee payouts for unused sick and personal leave balances upon ending employment with the district (generally speaking, payouts are less than 15 percent of accumulated leave balances).

Principal and interest payments for Supplemental Retirement Certificates of Participation (COPs).

District bank fees and other banking expenses such as supplies, deposit slips, and charge-backs.

Repayment to the Colorado Department of Education for the one-day count audit adjustments. Audit repayment for federal grant programs.

Fee waiver reimbursements that are issued by schools to help offset lost fee revenue for students who have their fees waived.

Fees that are statutorily charged to the district by the County Treasurer for the administration, collection, and distribution of property tax are also covered by this budget.

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
General Administration						
Payroll	-	-	-	\$1,187,433	\$1,170,000	\$1,170,000
Non-Payroll	-	-	-	3,997,776	4,050,753	4,050,753
Total	-	-	-	\$5,185,209	\$5,220,753	\$5,220,753



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
General Fund Department Detail

Districtwide

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
Dept ID: Districtwide						
Payroll						
Unused Sick Leave	-	-	-	\$1,135,573	\$1,120,000	\$1,120,000
One-Time Add'l Salary Pymts	-	-	-	40,000	-	-
Payroll Total	-	-	-	1,175,573	1,120,000	1,120,000
Benefits						
Employee Benefits	-	-	-	10,855	50,000	50,000
Empl Benefits-Non Alloc	-	-	-	1,009	-	-
Benefits Total	-	-	-	11,864	50,000	50,000
Purchased Services						
Legal Fees	-	-	-	-	40,000	40,000
Printing	-	-	-	-	2,500	2,500
Contracted Services	-	-	-	-	82,300	82,300
Bank Fees & Other Expense	-	-	-	9,875	85,000	85,000
County Treasurer's Fees	-	-	-	979,845	640,000	640,000
Lease Purch-Other-Principal	-	-	-	2,385,000	1,815,000	1,815,000
Lease Purch-Other-Interest	-	-	-	623,003	1,385,953	1,385,953
Purchased Services Total	-	-	-	3,997,723	4,050,753	4,050,753
Materials and Supplies						
Copier Usage	-	-	-	51	-	-
Materials and Supplies Total	-	-	-	51	-	-
Capital						
Total	-	-	-	\$5,185,211	\$5,220,753	\$5,220,753



Educational Research & Design

Divisions within the General Fund participated in Budgeting for Outcomes, a process where departments evaluated their programs and services to assure alignment with district goals. Detailed information that follows includes:

- Department Renewal Summary
- Activity Description
- Performance Measures
- Improvement & Efficiencies
- Support of Strategic Objectives
- Budget Changes from prior year

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
General Administration						
Payroll	-	-	-	\$61,492	-	-
Non-Payroll	-	-	-	528,860	-	-
General Instruction						
Payroll	130.03	139.07	142.56	\$9,860,751	\$10,233,937	\$11,463,436
Non-Payroll	-	-	-	68,705	-	-
Instructional Support						
Payroll	139.93	151.98	144.31	12,891,689	15,563,957	15,114,988
Non-Payroll	-	-	-	3,002,112	4,305,207	4,305,207
School Administration						
Payroll	-	-	-	808	-	-
Non-Payroll	-	-	-	8	-	-
Special Ed Instruction						
Non-Payroll	-	-	-	-	63,492	63,492
Total	269.96	291.05	286.87	\$26,414,425	\$30,166,593	\$30,947,123



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
General Fund Department Detail

Educational Research & Design

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
Dept ID: Educational Research & Design						
Payroll						
Chief Officer	1.00	1.00	1.00	\$140,471	\$147,574	\$151,987
Executive Director	4.00	4.00	4.00	502,353	527,040	542,800
Director	9.00	9.00	9.00	857,968	1,014,051	1,044,733
Assistant Director	5.00	5.00	5.00	463,517	493,332	499,378
Assistant Principal	-	-	0.40	-	-	39,287
Manager	1.00	1.00	1.00	80,284	84,205	86,839
Technical Specialist	15.50	15.50	15.50	1,221,538	1,363,972	1,379,013
Teacher	83.40	82.40	82.40	5,191,061	5,612,754	5,842,413
Substitute Teacher	-	-	-	178,520	89,266	89,300
Counselor	3.00	3.00	3.00	190,311	217,235	212,367
Teacher Librarian	1.50	2.50	3.50	110,145	180,635	266,063
Coordinator - Licensed	8.00	8.00	8.00	522,328	625,540	615,293
Coordinator - Administrative	6.00	8.00	8.00	574,972	651,806	673,012
Resource Specialist	1.00	1.00	1.00	41,855	80,195	82,704
Resource Teachers	60.91	73.91	73.85	3,677,734	5,452,089	5,574,051
Instructional Coach.	8.00	8.00	8.00	585,601	600,088	620,925
Administrator	2.00	2.00	2.00	145,318	155,124	159,975
Specialist - Classified	5.00	5.00	5.00	239,505	298,035	304,235
Technician - Classified	17.00	14.84	13.84	674,211	729,402	696,910
Administrative Assistant	1.00	1.00	1.00	56,442	61,435	63,356
School Secretary	-	-	-	2,898	-	-
Substitute Secretary	-	-	-	20,539	-	-
Secretary	3.00	3.00	3.00	132,695	142,746	149,611
Clerk	1.00	1.00	1.00	41,694	45,296	45,360
Paraprofessional	-	0.23	0.22	16,800	5,950	6,129
Special Interpreter/Tutor	27.46	36.05	31.73	728,184	856,747	882,449
Classified - Hourly	6.19	5.62	5.43	124,222	146,531	150,927
Certificated - Hourly	-	-	-	12,430	-	-
One-Time Add'l Salary Pymts	-	-	-	237,996	-	-
Additional Pay - Certificated	-	-	-	230,593	64,493	64,493
Additional Pay-Classified	-	-	-	2,226	12,100	12,100
Additional Pay-Administrative	-	-	-	256,489	94,324	94,324
Overtime - Classified	-	-	-	38,610	16,575	16,575
Payroll Total	269.96	291.05	286.87	17,299,510	19,768,540	20,366,609
Benefits						
Employee Benefits	-	-	-	5,047,064	6,029,354	6,211,815
Empl Benefits-Non Alloc	-	-	-	468,166	-	-
Benefits Total	-	-	-	5,515,230	6,029,354	6,211,815
Purchased Services						
Mileage And Travel	-	-	-	61,640	76,438	76,438
Employee Training & Conf	-	-	-	323,996	209,768	209,768
Awards And Banquets	-	-	-	1,747	-	-
Recruiting Costs	-	-	-	-	500	500
Required Physical Exams	-	-	-	109	-	-
Meals/Refreshments	-	-	-	3,447	10,922	10,922
Student Transportation.	-	-	-	1,300	55,700	55,700
Legal Fees	-	-	-	60	-	-
Printing	-	-	-	14,788	20,525	20,525
Consultants	-	-	-	31,118	11,500	11,500
Contract Labor	-	-	-	-	68,492	68,492
Contracted Services	-	-	-	1,409,900	337,202	337,202
Bank Fees & Other Expense	-	-	-	88	-	-
Building Rental	-	-	-	19,093	2,500	2,500



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2020/2021

General Fund Department Detail

Educational Research & Design

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
Equipment Rental	-	-	-	-	450	450
Contract Maint/Eq Repair	-	-	-	1,038	10,000	10,000
Technology Services	-	-	-	-	1,100	1,100
Software Purch	-	-	-	620,091	1,006,087	1,006,087
Marketing - Advertising	-	-	-	5,150	6,600	6,600
Telephone/Pagers/Modems	-	-	-	7,610	11,070	11,070
Postage	-	-	-	1,939	7,900	7,900
Permits/Licenses/Fees	-	-	-	13,605	-	-
Fees For Dist Membership	-	-	-	745	31,821	31,821
Purchased Services Total	-	-	-	2,517,464	1,868,575	1,868,575
Materials and Supplies						
Office Material/Supplies	-	-	-	108,500	61,622	61,622
Office Equipment - Under \$5K	-	-	-	118,006	73,839	73,839
Curriculum Dev/Staff Training	-	-	-	141,316	499,564	499,564
Data Processing Supplies	-	-	-	749	3,600	3,600
Instructional Material/Supply	-	-	-	129,565	457,449	457,449
Instructional Equip-Under \$5K	-	-	-	226,306	9,150	9,150
Copier Usage	-	-	-	23,350	33,700	33,700
Testing Materials	-	-	-	13,346	6,200	6,200
Materials and Supplies Total	-	-	-	761,138	1,145,124	1,145,124
Capital						
Office Equipment	-	-	-	17,493	5,000	5,000
Instructional/Curric Equipmnt	-	-	-	229,790	1,350,000	1,350,000
Building Improvements.	-	-	-	73,800	-	-
Capital Total	-	-	-	321,083	1,355,000	1,355,000
Total	269.96	291.05	286.87	\$26,414,425	\$30,166,593	\$30,947,123





Field Services

Divisions within the General Fund participated in Budgeting for Outcomes, a process where departments evaluated their programs and services to assure alignment with district goals. Detailed information that follows includes:

- Department Renewal Summary
- Activity Description
- Performance Measures
- Improvement & Efficiencies
- Support of Strategic Objectives
- Budget Changes from prior year

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
Payroll	-	-	-	\$2,116	-	-
Operations and Maintenance						
Payroll	174.77	175.23	175.03	\$12,965,194	\$14,566,469	\$14,968,168
Non-Payroll	-	-	-	8,375,068	4,207,340	4,207,340
Total	174.77	175.23	175.03	\$21,342,378	\$18,773,809	\$19,175,508



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
General Fund Department Detail

Field Services

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
Dept ID: Field Services						
Payroll						
Executive Director	0.50	0.50	0.50	\$63,900	\$67,357	\$69,371
Director	3.50	3.50	3.50	349,977	379,672	391,547
Manager	5.00	6.00	6.00	415,237	531,297	547,913
Technical Specialist	3.00	3.00	3.00	224,426	238,493	254,348
Specialist - Classified	1.00	1.00	1.00	87,861	74,899	75,004
Technician - Classified	5.00	5.00	5.00	204,858	289,527	278,778
Administrative Assistant	1.00	1.00	1.00	64,419	69,063	71,223
Group Leader	14.00	13.00	13.00	957,570	1,067,171	1,076,889
Substitute Secretary	-	-	-	25,722	28,200	28,200
Secretary	2.00	2.00	2.00	89,687	96,088	107,626
Trades Technician	134.00	134.00	134.00	7,336,488	8,461,574	8,705,379
Classified - Hourly	5.77	6.23	6.03	70,687	162,604	167,483
One-Time Add'l Salary Pymts	-	-	-	136,158	-	-
Additional Pay-Classified	-	-	-	46,264	51,700	51,700
Overtime - Classified	-	-	-	232,062	155,900	155,900
Payroll Exception	-	-	-	(758,817)	(511,500)	(511,500)
Payroll Total	174.77	175.23	175.03	9,546,499	11,162,045	11,469,861
Benefits						
Employee Benefits	-	-	-	3,130,431	3,404,424	3,498,307
Empl Benefits-Non Alloc	-	-	-	290,380	-	-
Benefits Total	-	-	-	3,420,811	3,404,424	3,498,307
Purchased Services						
Mileage And Travel	-	-	-	898	3,200	3,200
Employee Training & Conf	-	-	-	57,097	47,600	47,600
Awards And Banquets	-	-	-	-	800	800
Recruiting Costs	-	-	-	329	3,000	3,000
Required Physical Exams	-	-	-	3,394	2,500	2,500
Printing	-	-	-	4,978	6,900	6,900
Consultants	-	-	-	45,248	38,600	38,600
Contracted Services	-	-	-	488,093	341,100	341,100
Fleet Maintenance.	-	-	-	64,853	1,000	1,000
Refuse & Dump Fees	-	-	-	41,500	19,000	19,000
Equipment Rental	-	-	-	31,209	39,900	39,900
Contract Maint/Eq Repair	-	-	-	25,120	7,200	7,200
Const Maint/Repair - Building	-	-	-	607,059	1,095,290	1,095,290
Software Purch	-	-	-	46,186	71,900	71,900
Computer Hardware	-	-	-	158	-	-
Marketing - Advertising	-	-	-	-	300	300
Telephone/Pagers/Modems	-	-	-	65,422	52,850	52,850
Natural Gas	-	-	-	-	-	-
Propane	-	-	-	627	-	-
Electricity	-	-	-	-	-	-
Water & Sanitation	-	-	-	-	-	-
Storm Water	-	-	-	-	400	400
Postage	-	-	-	518	1,600	1,600
Permits/Licenses/Fees	-	-	-	28,628	32,500	32,500
Risk Management Charges	-	-	-	222	-	-
Fees For Dist Membership	-	-	-	4,042	200	200
Contract Repairs-Parts	-	-	-	130	-	-
Purchased Services Total	-	-	-	1,515,711	1,765,840	1,765,840
Materials and Supplies						
Office Material/Supplies	-	-	-	20,345	28,600	28,600

Field Services



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
General Fund Department Detail

Field Services

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
Office Equipment - Under \$5K	-	-	-	40,378	52,100	52,100
Copier Usage	-	-	-	9,276	8,800	8,800
Athletic Supplies	-	-	-	96,665	139,700	139,700
Maint Materials/Supplies	-	-	-	3,270,569	1,965,900	1,965,900
Small Hand Tools	-	-	-	110,929	60,800	60,800
Uniforms	-	-	-	28,620	26,600	26,600
Vehicle Fuel Expense	-	-	-	20	-	-
Shop Supplies	-	-	-	663	12,000	12,000
Materials - Playgrounds	-	-	-	99,740	45,000	45,000
Physical Invty Gain/Loss	-	-	-	1,384	8,000	8,000
Materials and Supplies Total	-	-	-	3,678,589	2,347,500	2,347,500
Capital						
Plant/Shop Equipment	-	-	-	-	50,000	50,000
Building Improvements.	-	-	-	3,180,768	44,000	44,000
Capital Total	-	-	-	3,180,768	94,000	94,000
Total	174.77	175.23	175.03	\$21,342,378	\$18,773,809	\$19,175,508





Financial Services

Divisions within the General Fund participated in Budgeting for Outcomes, a process where departments evaluated their programs and services to assure alignment with district goals. Detailed information that follows includes:

- Department Renewal Summary
- Activity Description
- Performance Measures
- Improvement & Efficiencies
- Support of Strategic Objectives
- Budget Changes from prior year

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
General Administration						
Payroll	52.00	52.00	52.00	\$4,873,446	\$5,305,357	\$5,397,714
Non-Payroll	-	-	-	9,662,875	11,011,814	11,776,263
Instructional Support						
Non-Payroll	-	-	-	6,293,550	6,395,877	6,849,545
Total	52.00	52.00	52.00	\$20,829,871	\$22,713,048	\$24,023,522



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
General Fund Department Detail

Financial Services

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
Dept ID: Financial Services						
Payroll						
Chief Officer	1.00	1.00	1.00	\$145,605	\$153,400	\$157,988
Director	4.00	4.00	4.00	443,414	473,305	488,108
Supervisor	1.00	-	-	40,803	-	-
Manager	4.00	7.00	7.00	436,891	640,579	680,781
Technical Specialist	11.00	10.00	10.00	743,888	830,141	828,150
Accountant I	1.00	1.00	1.00	56,094	60,821	63,146
Coordinator - Administrative	2.00	1.00	1.00	159,319	88,369	95,420
Administrator	2.00	2.00	2.00	145,643	198,765	204,981
Specialist - Classified	8.00	8.00	8.00	503,196	553,019	533,536
Buyer	2.00	2.00	2.00	127,581	133,000	142,689
Technician - Classified	12.00	12.00	12.00	628,753	699,165	693,413
Administrative Assistant	1.00	1.00	1.00	71,028	76,088	78,468
Substitute Secretary	-	-	-	10,811	4,500	4,500
Secretary	1.00	1.00	1.00	29,347	29,241	31,403
Buyer Assistant	2.00	2.00	2.00	100,024	111,414	119,995
Classified - Hourly	-	-	-	6,413	-	-
One-Time Add'l Salary Pymts	-	-	-	57,529	-	-
Additional Pay-Administrative	-	-	-	-	6,800	6,800
Overtime - Classified	-	-	-	7,814	6,800	6,800
Payroll Total	52.00	52.00	52.00	3,714,153	4,065,407	4,136,178
Benefits						
Employee Benefits	-	-	-	1,060,886	1,239,950	1,261,536
Empl Benefits-Non Alloc	-	-	-	98,407	-	-
Benefits Total	-	-	-	1,159,293	1,239,950	1,261,536
Purchased Services						
Mileage And Travel	-	-	-	9,473	12,200	10,700
Employee Training & Conf	-	-	-	31,736	53,840	46,340
Meals/Refreshments	-	-	-	-	1,300	1,300
Printing	-	-	-	9,203	8,700	7,700
Consultants	-	-	-	-	28,000	38,000
Contracted Services	-	-	-	91,743	91,475	91,475
Bank Fees & Other Expense	-	-	-	2,482	300	100
Contract Maint/Eq Repair	-	-	-	-	1,800	1,800
Technology Services	-	-	-	15,733,790	17,091,331	18,311,448
Marketing - Advertising	-	-	-	693	-	-
Equipment/Copier Repair	-	-	-	-	1,000	1,000
Telephone/Pagers/Modems	-	-	-	1,284	2,500	2,500
Postage	-	-	-	12,100	24,065	24,065
Permits/Licenses/Fees	-	-	-	1,521	2,880	3,048
Fees For Dist Membership	-	-	-	32,999	33,200	33,200
Purchased Services Total	-	-	-	15,927,024	17,352,591	18,572,676
Materials and Supplies						
Office Material/Supplies	-	-	-	11,776	43,700	39,700
Office Equipment - Under \$5K	-	-	-	9,543	5,000	7,232
Copier Usage	-	-	-	7,421	6,400	6,200
Audio Visual Materials	-	-	-	661	-	-
Materials and Supplies Total	-	-	-	29,401	55,100	53,132
Capital						
Total	52.00	52.00	52.00	\$20,829,871	\$22,713,048	\$24,023,522



Human Resources

Divisions within the General Fund participated in Budgeting for Outcomes, a process where departments evaluated their programs and services to assure alignment with district goals. Detailed information that follows includes:

- Department Renewal Summary
- Activity Description
- Performance Measures
- Improvement & Efficiencies
- Support of Strategic Objectives
- Budget Changes from prior year

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
General Administration						
Payroll	41.29	42.57	43.55	\$4,609,749	\$4,268,709	\$4,504,159
Non-Payroll	-	-	-	548,653	1,167,925	1,049,170
School Administration						
Non-Payroll	-	-	-	275	-	-
Total	41.29	42.57	43.55	\$5,158,677	\$5,436,634	\$5,553,329



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
General Fund Department Detail

Human Resources

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
Dept ID: Human Resources						
Payroll						
Chief Officer	1.00	1.00	1.00	\$145,690	\$139,141	\$143,302
Director	3.00	3.00	3.00	290,248	349,566	367,378
Principal	-	-	-	87,315	-	-
Assistant Principal	-	-	-	124,697	-	-
Manager	10.00	10.00	11.00	868,308	951,909	1,068,407
Technical Specialist	2.00	2.00	2.00	163,035	174,022	179,465
Teacher	-	-	-	253,342	-	-
Substitute Teacher	-	-	-	45,080	27,900	27,900
Counselor	1.00	2.00	2.00	76,367	163,220	161,734
Resource Teachers	-	-	-	503	-	-
Specialist - Classified	-	-	1.00	-	-	65,387
Technician - Classified	22.50	23.25	22.25	1,194,809	1,350,531	1,320,510
Administrative Assistant	1.00	1.00	1.00	72,111	76,115	78,496
Substitute Secretary	-	-	-	3,409	4,000	4,000
Secretary	0.50	-	-	21,619	-	-
Para-Educator	-	-	-	6,743	-	-
Custodian	-	-	-	6,118	-	-
Classified - Hourly	0.29	0.32	0.30	558	8,237	8,484
Unused Sick Leave	-	-	-	2,884	-	-
One-Time Add'l Salary Pymts	-	-	-	49,781	-	-
Additional Pay - Certificated	-	-	-	3,143	5,000	5,000
Additional Pay-Classified	-	-	-	2,083	-	-
Additional Pay-Administrative	-	-	-	52,825	9,700	9,700
Overtime - Classified	-	-	-	4,617	11,700	11,700
Payroll Total	41.29	42.57	43.55	3,475,285	3,271,041	3,451,463
Benefits						
Employee Benefits	-	-	-	1,038,163	997,668	1,052,696
Empl Benefits-Non Alloc	-	-	-	96,301	-	-
Benefits Total	-	-	-	1,134,464	997,668	1,052,696
Purchased Services						
Mileage And Travel	-	-	-	4,997	4,500	4,500
Employee Training & Conf	-	-	-	39,114	77,400	77,400
Awards And Banquets	-	-	-	5,929	12,000	12,000
Recruiting Costs	-	-	-	26,391	187,500	187,500
Required Physical Exams	-	-	-	36,343	23,000	23,000
Employee Background Verificatn	-	-	-	6,465	55,000	55,000
Drug And Alcohol Testing	-	-	-	14,073	17,000	17,000
Meals/Refreshments	-	-	-	13	-	-
Legal Fees	-	-	-	11,616	14,125	14,125
Printing	-	-	-	7,364	15,800	15,800
Consultants	-	-	-	81,925	-	-
Contracted Services	-	-	-	90,932	128,500	128,500
Contract Maint/Eq Repair	-	-	-	-	20,000	20,000
Software Purch	-	-	-	1,136	600	600
Marketing - Advertising	-	-	-	11,028	16,600	16,600
Telephone/Pagers/Modems	-	-	-	762	1,100	1,100
Postage	-	-	-	4,371	17,800	17,800
Unemployment Comp Insur	-	-	-	143,977	534,300	415,545
Fees For Dist Membership	-	-	-	7,780	6,400	6,400
Purchased Services Total	-	-	-	494,216	1,131,625	1,012,870
Materials and Supplies						
Office Material/Supplies	-	-	-	7,441	17,100	17,100
Office Equipment - Under \$5K	-	-	-	39,533	10,800	10,800
Copier Usage	-	-	-	7,738	8,400	8,400
Materials and Supplies Total	-	-	-	54,712	36,300	36,300



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
General Fund Department Detail

Human Resources

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
Capital						
Total	41.29	42.57	43.55	\$5,158,677	\$5,436,634	\$5,553,329





Innovation and Effectiveness

Divisions within the General Fund participated in Budgeting for Outcomes, a process where departments evaluated their programs and services to assure alignment with district goals. Detailed information that follows includes:

- Department Renewal Summary
- Activity Description
- Performance Measures
- Improvement & Efficiencies
- Support of Strategic Objectives
- Budget Changes from prior year

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
General Administration						
Payroll	16.30	18.00	17.00	\$2,809,386	\$2,846,851	\$2,745,479
Non-Payroll	-	-	-	284,304	98,900	98,900
General Instruction						
Non-Payroll	-	-	-	-	-	-
Instructional Support						
Payroll	3.35	2.00	2.00	364,411	366,865	377,835
Non-Payroll	-	-	-	22,985	-	-
School Administration						
Non-Payroll	-	-	-	73	-	-
Total	19.65	20.00	19.00	\$3,481,159	\$3,312,616	\$3,222,214



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2020/2021

General Fund Department Detail

Innovation and Effectiveness

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
Dept ID: Innovation and Effectiveness						
Payroll						
Chief Officer	2.00	2.00	2.00	\$282,888	\$295,148	\$294,475
Executive Director	2.00	2.00	2.00	300,880	281,122	289,529
Director	11.00	11.00	11.00	1,432,598	1,518,073	1,511,511
Principal.	-	-	-	3,896	-	-
Teacher	1.00	-	-	-	-	-
Substitute Teacher	-	-	-	5,660	-	-
Coordinator - Administrative	-	1.00	1.00	-	81,015	83,445
Resource Teachers	-	1.00	-	73,675	79,073	-
Administrator	0.30	-	-	117,199	-	-
Administrative Assistant	3.00	3.00	3.00	183,393	198,186	204,385
Substitute Secretary	-	-	-	-	2,000	2,000
Secretary	-	-	-	1,164	-	-
Paraprofessional	0.19	-	-	-	-	-
Classified - Hourly	0.16	-	-	-	-	-
One-Time Add'l Salary Pymts	-	-	-	5,779	-	-
Additional Pay - Certificated	-	-	-	416	-	-
Additional Pay-Administrative	-	-	-	52,000	8,000	8,000
Payroll Total	19.65	20.00	19.00	2,459,548	2,462,617	2,393,345
Benefits						
Employee Benefits	-	-	-	653,620	751,099	729,969
Empl Benefits-Non Alloc	-	-	-	60,629	-	-
Benefits Total	-	-	-	714,249	751,099	729,969
Purchased Services						
Mileage And Travel	-	-	-	33,740	30,000	30,000
Employee Training & Conf	-	-	-	25,249	18,800	18,800
Meals/Refreshments	-	-	-	2,157	-	-
Printing	-	-	-	632	500	500
Consultants	-	-	-	10,260	-	-
Contracted Services	-	-	-	193,280	-	-
Telephone/Pagers/Modems	-	-	-	409	900	900
Postage	-	-	-	9	800	800
Fees For Dist Membership	-	-	-	500	-	-
Purchased Services Total	-	-	-	266,236	51,000	51,000
Materials and Supplies						
Contingency	-	-	-	-	28,200	28,200
Office Material/Supplies	-	-	-	5,515	7,000	7,000
Office Equipment - Under \$5K	-	-	-	15,587	7,000	7,000
Curriculum Dev/Staff Training	-	-	-	14,000	-	-
Instructional Material/Supply	-	-	-	164	-	-
Instructional Equip-Under \$5K	-	-	-	2,217	-	-
Copier Usage	-	-	-	3,643	5,700	5,700
Materials and Supplies Total	-	-	-	41,126	47,900	47,900
Capital						
Total	19.65	20.00	19.00	\$3,481,159	\$3,312,616	\$3,222,214



Security and Emergency Management

Divisions within the General Fund participated in Budgeting for Outcomes, a process where departments evaluated their programs and services to assure alignment with district goals. Detailed information that follows includes:

- Department Renewal Summary
- Activity Description
- Performance Measures
- Improvement & Efficiencies
- Support of Strategic Objectives
- Budget Changes from prior year

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
Instructional Support						
Non-Payroll	-	-	-	-	65,623	73,500
Operations and Maintenance						
Payroll	115.00	137.00	137.00	\$4,414,477	\$8,082,835	\$8,202,663
Non-Payroll	-	-	-	1,048,941	311,747	196,790
Total	115.00	137.00	137.00	\$5,463,418	\$8,460,205	\$8,472,953



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
General Fund Department Detail

Security and Emergency Management

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
Dept ID: Security and Emergency Management						
Payroll						
Executive Director	1.00	1.00	1.00	\$137,151	\$145,016	\$149,352
Director	-	1.00	1.00	130,016	134,669	138,881
Manager	4.00	5.00	5.00	419,763	447,848	422,358
Coordinator - Classified	3.00	4.00	4.00	165,655	230,288	264,386
Coordinator - Administrative	4.00	3.00	3.00	229,730	248,726	256,505
Technician - Classified	1.00	1.00	1.00	44,157	58,837	59,912
Secretary	1.00	1.00	1.00	62,923	67,590	70,039
Campus Supervisor.	72.00	86.00	86.00	478,854	2,962,465	2,793,934
Security Officer	18.00	23.00	23.00	840,304	1,232,156	1,368,223
Alarm Monitor	11.00	12.00	12.00	498,237	559,148	654,975
Classified - Hourly	-	-	-	3,724	-	-
One-Time Add'l Salary Pymts	-	-	-	49,563	-	-
Additional Pay-Classified	-	-	-	2,000	32,000	32,000
Additional Pay-Administrative	-	-	-	68,499	15,000	15,000
Overtime - Classified	-	-	-	215,497	60,000	60,000
Payroll Total	115.00	137.00	137.00	3,346,073	6,193,743	6,285,565
Benefits						
Employee Benefits	-	-	-	977,711	1,889,092	1,917,098
Empl Benefits-Non Alloc	-	-	-	90,693	-	-
Benefits Total	-	-	-	1,068,404	1,889,092	1,917,098
Purchased Services						
Mileage And Travel	-	-	-	12,147	4,000	9,000
Employee Training & Conf	-	-	-	19,538	49,000	20,457
Employee Background Verificatn	-	-	-	971	300	1,500
Meals/Refreshments	-	-	-	3,769	1,500	3,200
Printing	-	-	-	2,769	3,800	3,800
Consultants	-	-	-	8,505	2,907	10,000
Contracted Services	-	-	-	199,414	125,000	123,000
Fleet Maintenance.	-	-	-	-	3,600	1,500
Contract Maint/Eq Repair	-	-	-	1,808	3,000	1,200
Software Purch	-	-	-	-	10,000	14,000
Telephone/Pagers/Modems	-	-	-	39,193	15,000	30,000
Postage	-	-	-	320	100	350
Permits/Licenses/Fees	-	-	-	876	500	700
Purchased Services Total	-	-	-	289,310	218,707	218,707
Materials and Supplies						
Contingency	-	-	-	-	107,826	-
Office Material/Supplies	-	-	-	25,097	11,500	11,500
Office Equipment - Under \$5K	-	-	-	643,033	5,000	10,000
Instructional Material/Supply	-	-	-	25,228	-	-
Copier Usage	-	-	-	1,808	3,000	1,500
Maint Materials/Supplies	-	-	-	16,276	9,244	15,000
Uniforms	-	-	-	38,914	16,093	6,583
Vehicle Parts & Supplies	-	-	-	9,275	5,000	6,000
Materials and Supplies Total	-	-	-	759,631	157,663	50,583
Capital						
Capital Accounts	-	-	-	-	1,000	1,000
Capital Total	-	-	-	-	1,000	1,000
Total	115.00	137.00	137.00	\$5,463,418	\$8,460,205	\$8,472,953



Student Success

Divisions within the General Fund participated in Budgeting for Outcomes, a process where departments evaluated their programs and services to assure alignment with district goals. Detailed information that follows includes:

- Department Renewal Summary
- Activity Description
- Performance Measures
- Improvement & Efficiencies
- Support of Strategic Objectives
- Budget Changes from prior year

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
General Administration						
Payroll	-	-	-	\$1	-	-
General Instruction						
Payroll	-	-	-	\$170,664	-	-
Non-Payroll	-	-	-	\$175,081	\$136,800	\$136,800
Instructional Support						
Payroll	310.85	369.05	365.99	27,070,814	32,906,317	33,859,117
Non-Payroll	-	-	-	2,265,440	4,001,443	4,001,443
Operations and Maintenance						
Payroll	-	1.00	1.00	40,980	45,344	47,084
School Administration						
Payroll	7.75	9.75	8.75	835,244	879,639	875,919
Non-Payroll	-	-	-	24,975	13,200	13,200
Special Ed Instruction						
Payroll	707.45	925.76	973.26	52,812,462	56,154,991	59,997,773
Non-Payroll	-	-	-	9,385,049	6,843,783	6,843,783
Total	1,026.05	1,305.56	1,349.00	\$92,780,710	\$100,981,517	\$105,775,119



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
General Fund Department Detail

Student Success

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
Dept ID: Student Success						
Payroll						
Chief Officer	1.00	1.00	1.00	\$150,486	\$153,400	\$139,050
Executive Director	-	1.00	1.00	-	138,749	136,875
Director	3.50	5.50	5.50	595,558	577,098	629,919
Principal.	2.00	2.00	2.00	219,897	234,122	253,984
Assistant Director	9.00	12.00	12.00	1,017,903	1,150,336	1,114,218
Assistant Principal	2.00	3.00	3.00	258,292	276,003	254,853
Manager	2.00	1.00	1.00	159,885	86,631	88,544
Technical Specialist	1.00	1.00	1.00	-	80,928	83,356
Teacher	351.15	361.65	360.65	20,137,345	22,312,743	23,046,259
Substitute Teacher	-	-	-	261,861	85,336	85,300
Counselor	18.50	59.50	59.50	1,231,319	4,242,810	4,474,594
Coordinator - Licensed	5.00	7.00	7.00	371,557	563,049	583,475
Coordinator - Administrative	3.00	3.00	3.00	231,882	248,129	259,634
Resource Teachers	8.50	9.50	9.50	803,591	715,071	762,765
Instructional Coach.	-	-	-	80,867	-	-
Administrator	4.00	7.00	6.00	299,857	456,534	470,866
Physical Therapist	11.50	12.10	12.10	803,478	884,564	883,146
Occupational Therapist	29.50	29.30	29.30	2,048,156	2,235,014	2,219,471
Nurse	37.00	46.00	46.00	2,337,142	3,129,083	3,169,824
Psychologist	55.50	50.22	47.34	3,047,763	3,874,746	3,564,532
Social Worker	79.45	79.45	79.45	4,985,175	5,392,805	5,303,237
Audiologist	4.50	5.00	5.00	335,005	389,771	399,902
Speech Therapist	120.90	124.90	128.90	8,230,155	9,113,698	9,307,096
Specialist - Classified	4.63	6.50	7.17	206,886	283,269	328,906
Technician - Classified	14.20	13.00	13.00	591,522	592,171	602,900
Administrative Assistant	1.00	1.00	1.00	70,104	75,851	78,223
School Secretary	3.75	3.75	3.75	151,604	163,928	162,365
Substitute Secretary	-	-	-	3,167	500	500
Secretary	8.00	8.00	8.00	342,160	384,733	407,618
Paraprofessional	126.17	136.30	131.57	25,705	3,552,262	3,658,830
Special Interpreter/Tutor	39.78	43.66	41.47	774,393	1,119,686	1,153,276
Para-Educator	43.82	230.26	282.24	8,461,336	5,987,081	7,756,728
Clinic Aides	0.62	1.67	2.49	16,378	40,296	41,505
Sub Para-Educator	-	-	-	10,060	1,400	1,400
Custodian	-	-	-	-	-	-
Campus Supervisor.	-	1.00	1.00	32,166	34,746	36,079
Classified - Hourly	27.58	32.03	30.91	456,632	834,826	859,870
Certificated - Hourly	7.50	7.27	6.16	266,072	189,599	195,875
One-Time Add'l Salary Pymts	-	-	-	1,046,172	-	-
Additional Pay - Certificated	-	-	-	266,779	76,394	76,394
Additional Pay-Classified	-	-	-	9,214	24,900	24,900
Additional Pay-Administrative	-	-	-	43,063	-	-
Overtime - Classified	-	-	-	33,235	12,000	12,000
Payroll Total	1,026.05	1,305.56	1,349.00	60,413,822	69,714,262	72,628,269
Benefits						
Employee Benefits	-	-	-	18,774,793	20,272,029	22,151,624
Empl Benefits-Non Alloc	-	-	-	1,741,550	-	-
Benefits Total	-	-	-	20,516,343	20,272,029	22,151,624



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
General Fund Department Detail

Student Success

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
Purchased Services						
Mileage And Travel	-	-	-	269,186	138,487	138,487
Employee Training & Conf	-	-	-	91,281	344,514	344,514
Awards And Banquets	-	-	-	326	1,300	1,300
Employee Background Verificatn	-	-	-	514	200	200
Meals/Refreshments	-	-	-	4,216	1,200	1,200
Student Transportation.	-	-	-	6,162	43,400	43,400
Student Admission/Entry Fees	-	-	-	2,270	-	-
Legal Fees	-	-	-	380,092	300,000	300,000
Printing	-	-	-	8,105	5,300	5,300
ADA/Legal Settlement	-	-	-	68,118	-	-
Consultants	-	-	-	-	1,000	1,000
SWAP Match	-	-	-	345,874	290,400	290,400
Contracted Services	-	-	-	2,515,011	1,256,170	1,256,170
Fleet Maintenance.	-	-	-	198	-	-
Building Rental	-	-	-	699	-	-
Contract Maint/Eq Repair	-	-	-	4,314	1,500	1,500
Software Purch	-	-	-	77,301	60,654	60,654
Marketing - Advertising	-	-	-	394	1,400	1,400
Telephone/Pagers/Modems	-	-	-	22,139	19,700	19,700
Natural Gas	-	-	-	-	-	-
Data Communication Lines	-	-	-	2,586	-	-
Electricity	-	-	-	-	-	-
Voice Communication Line	-	-	-	-	-	-
Water & Sanitation	-	-	-	-	-	-
Storm Water	-	-	-	-	-	-
Postage	-	-	-	3,704	6,100	6,100
Permits/Licenses/Fees	-	-	-	2,004	500	500
Community Relations	-	-	-	139	500	500
Tuition Reimb-Other Facilities	-	-	-	153,408	676,300	676,300
POODS Tuition/Excess Spec Ed	-	-	-	5,501,030	4,531,083	4,531,083
Tuition to SPED Preschool	-	-	-	900,000	900,000	900,000
Purchased Services Total	-	-	-	10,359,071	8,579,708	8,579,708
Materials and Supplies						
Contingency	-	-	-	-	4,300	4,300
Office Material/Supplies	-	-	-	233,500	186,827	186,827
Office Equipment - Under \$5K	-	-	-	55,564	35,609	35,609
Curriculum Dev/Staff Training	-	-	-	512,903	40,500	40,500
Clinic Supplies/Materials	-	-	-	3,997	4,300	4,300
Custodial Supplies	-	-	-	33	-	-
Instructional Material/Supply	-	-	-	337,785	2,022,102	2,022,102
Instructional Equip-Under \$5K	-	-	-	197,130	79,100	79,100
Repair Parts-Instr Equip	-	-	-	4,245	-	-
Textbooks	-	-	-	-	2,000	2,000
Copier Usage	-	-	-	45,728	28,880	28,880
Testing Materials	-	-	-	50,462	-	-
Maint Materials/Supplies	-	-	-	20,005	-	-
Audio Visual Materials	-	-	-	8,600	-	-
Materials and Supplies Total	-	-	-	1,469,952	2,403,618	2,403,618



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
General Fund Department Detail

Student Success

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
Capital						
Office Equipment	-	-	-	-	2,400	2,400
Instructional/Curric Equipmnt	-	-	-	6,131	9,500	9,500
Building Improvements.	-	-	-	15,391	-	-
Capital Total	-	-	-	21,522	11,900	11,900
Total	1,026.05	1,305.56	1,349.00	\$92,780,710	\$100,981,517	\$105,775,119



Telecommunications, Network and Utilities

Divisions within the General Fund participated in Budgeting for Outcomes, a process where departments evaluated their programs and services to assure alignment with district goals. Detailed information that follows includes:

- Department Renewal Summary
- Activity Description
- Performance Measures
- Improvement & Efficiencies
- Support of Strategic Objectives
- Budget Changes from prior year

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
General Administration						
Non-Payroll	-	-	-	8	-	-
General Instruction						
Non-Payroll	-	-	-	1,316	6,200,000	6,200,000
Operations and Maintenance						
Payroll	1.50	1.50	1.50	\$128,334	\$200,026	\$203,346
Non-Payroll	-	-	-	21,542,116	22,433,800	21,433,800
Total	1.50	1.50	1.50	\$21,671,774	\$28,833,826	\$27,837,146



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

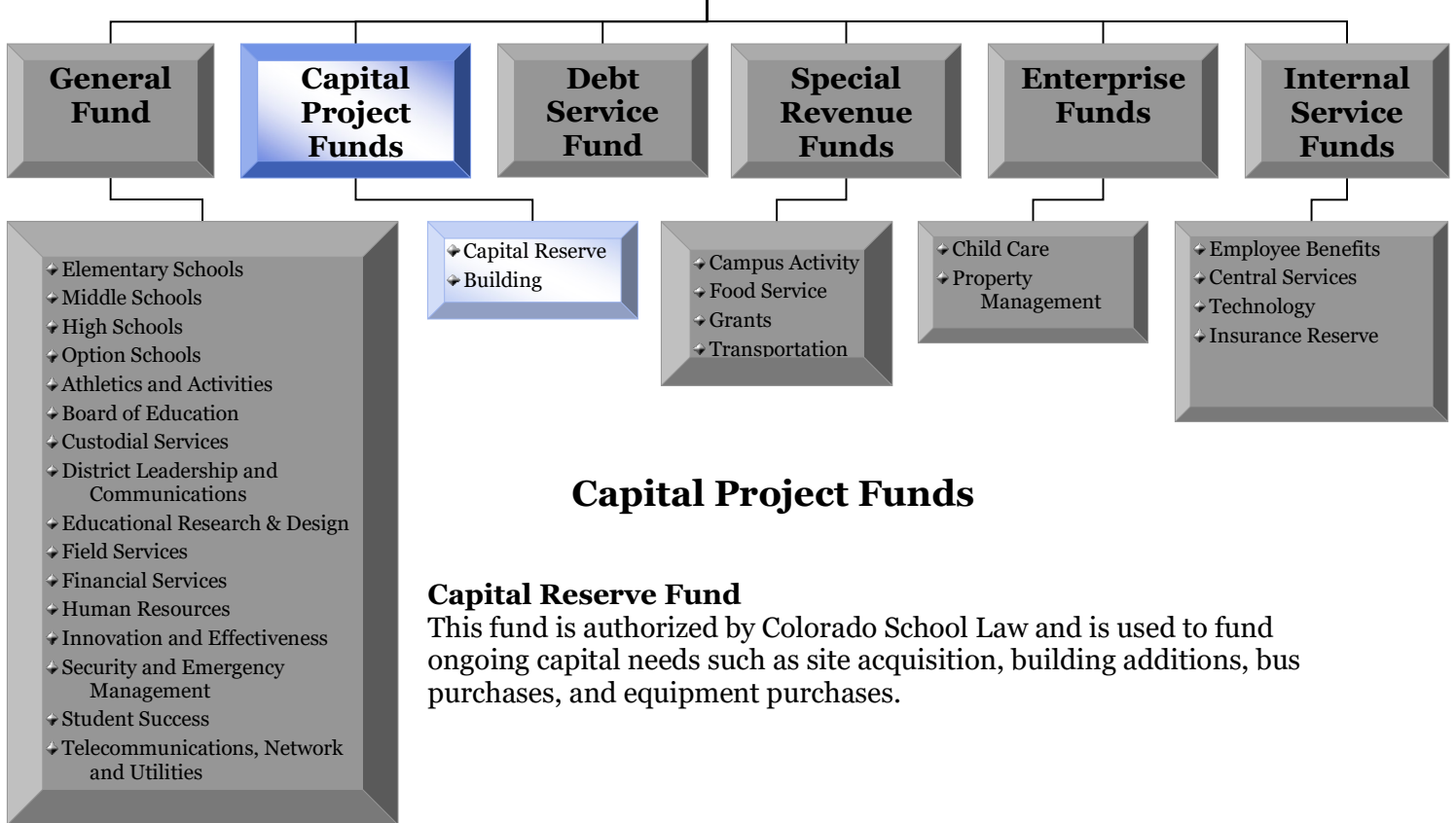
2020/2021

General Fund Department Detail

Telecom, Network & Utilities

	2018/2019 Budget FTE	2019/2020 Budget FTE	2020/2021 Budget FTE	2018/2019 Actual	2019/2020 Budget	2020/2021 Budget
Payroll						
Manager	1.50	1.50	1.50	\$96,492	\$153,277	\$155,821
One-Time Add'l Salary Pymts	-	-	-	1,683	-	-
Payroll Total	1.50	1.50	1.50	98,175	153,277	155,821
Benefits						
Employee Benefits	-	-	-	27,599	46,749	47,525
Empl Benefits-Non Alloc	-	-	-	2,560	-	-
Benefits Total	-	-	-	30,159	46,749	47,525
Purchased Services						
Mileage And Travel	-	-	-	1,019	-	-
Employee Training & Conf	-	-	-	699	-	-
Legal Fees	-	-	-	2,194	-	-
Contracted Services	-	-	-	3,803	-	-
Refuse & Dump Fees	-	-	-	441,491	500,000	500,000
Technology Services	-	-	-	2,282,500	2,282,500	2,282,500
Const Maint/Repair - Building	-	-	-	63,400	-	-
Software Purch	-	-	-	-	6,200,000	6,200,000
Natural Gas	-	-	-	2,337,039	2,440,000	2,190,000
Propane	-	-	-	76,255	110,000	110,000
Electricity	-	-	-	10,022,449	10,350,000	9,750,000
Voice Communication Line	-	-	-	2,687,481	2,957,200	2,957,200
Water & Sanitation	-	-	-	3,222,257	3,304,000	3,154,000
Storm Water	-	-	-	400,970	430,000	430,000
Permits/Licenses/Fees	-	-	-	175	-	-
Purchased Services Total	-	-	-	21,541,732	28,573,700	27,573,700
Materials and Supplies						
Office Material/Supplies	-	-	-	47	-	-
Instructional Equip-Under \$5K	-	-	-	1,316	-	-
Maint Materials/Supplies	-	-	-	345	60,100	60,100
Materials and Supplies Total	-	-	-	1,708	60,100	60,100
Total	1.50	1.50	1.50	\$21,671,774	\$28,833,826	\$27,837,146

Funds



Capital Project Funds

Capital Reserve Fund

This fund is authorized by Colorado School Law and is used to fund ongoing capital needs such as site acquisition, building additions, bus purchases, and equipment purchases.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Capital Reserve
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2016/2017	2017/2018	2018/2019	2019/2020
	Actuals	Actuals	Actuals*	Budget
Beginning Fund Balance	\$ 66,956,693	\$ 44,932,521	\$ 42,712,521	\$ 33,513,908
Revenue:				
Interest Earnings	321,614	612,341	1,098,319	32,000
Other Revenue	1,791,644	1,964,919	1,822,954	1,964,919
Total Revenue	2,113,258	2,577,260	2,921,273	1,996,919
Expenditures:				
Facility Improvements	16,147,036	18,798,029	24,462,689	11,167,251
District Utilization	3,454,494	1,076,410	1,868,616	45,634
New Construction	38,787,993	19,565,096	11,359,731	1,371,934
Vehicles	728,691	635,606	126,006	684,850
Payment to COP agent	2,079,187	1,718,768	3,361,617	3,207,325
Total Expenditures	61,197,401	41,793,909	41,178,659	16,476,994
Income (Loss) from Operations	(59,084,143)	(39,216,649)	(38,257,386)	(14,480,075)
Non-Operating Revenues (Expenses):				
Proceeds from Free Horizon debt issuance	-	-	5,585,000	-
Proceeds from sale of 2001 Hoyt St	-	-	-	2,200,000
Loan payoff from Free Horizon	-	-	-	(5,585,000)
Operating Transfer In	37,059,971	36,364,971	23,473,773	23,884,494
Operating Transfer Out	-	-	-	-
Total Non-Operating Revenue (Expenses)	37,059,971	36,364,971	29,058,773	20,499,494
Net Income (Loss)	(22,024,172)	(2,851,678)	(9,198,613)	6,019,419
Ending Fund Balance	\$ 44,932,521	\$ 42,080,843	\$ 33,513,908	\$ 39,533,327

*Fund Balance restated to include Free Horizon Montessori

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Capital Reserve
Schedule of Revenues, Expenses and Changes in Retained Earnings

2019/2020 Estimate	2020/2021 Budget	2021/2022 Planned	2022/2023 Planned	2023/2024 Planned
\$ 33,513,908	\$ 43,308,097	\$ 64,366,156	\$ 86,276,003	\$ 106,632,579
87,907	600,000	600,000	600,000	600,000
1,828,029	1,633,029	1,633,029	1,633,029	1,633,029
1,915,936	2,233,029	2,233,029	2,233,029	2,233,029
5,165,427	680,774	311,726	1,862,947	1,871,530
271,796	463,217	-	-	-
2,508,595	-	-	-	-
1,018,651	956,743	690,000	690,000	690,000
3,649,603	3,204,850	3,205,950	3,208,000	3,204,625
12,614,072	5,305,584	4,207,676	5,760,947	5,766,155
(10,698,136)	(3,072,555)	(1,974,647)	(3,527,918)	(3,533,126)
-	-	-	-	-
2,192,831	-	-	-	-
(5,585,000)	-	-	-	-
23,884,494	24,130,614	23,884,494	23,884,494	23,884,494
-	-	-	-	-
20,492,325	24,130,614	23,884,494	23,884,494	23,884,494
9,794,189	21,058,059	21,909,847	20,356,576	20,351,368
\$ 43,308,097	\$ 64,366,156	\$ 86,276,003	\$ 106,632,579	\$ 126,983,947

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Building
Schedule of Revenues, Expenses and Changes in Retained Earnings

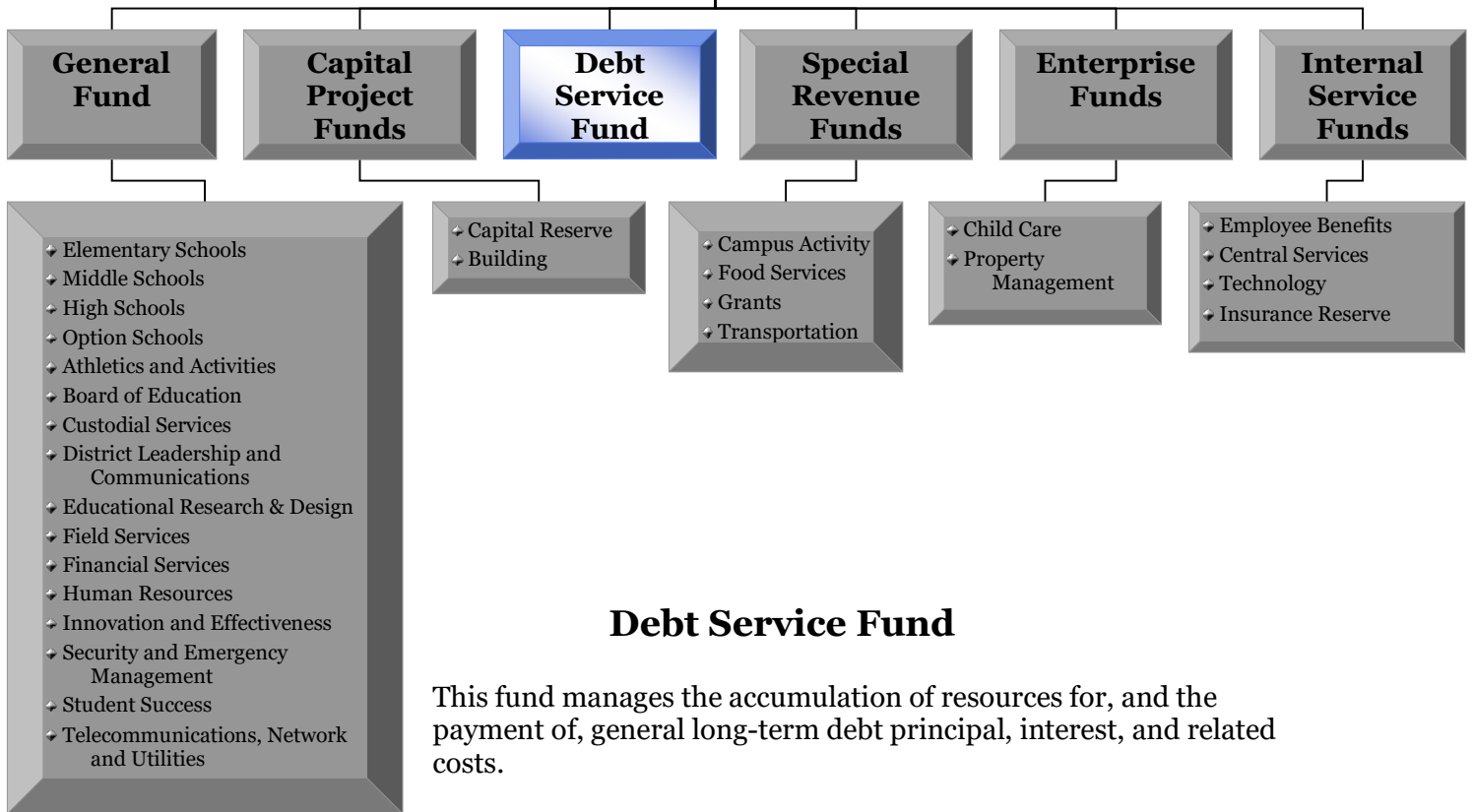
	2016/2017 Actuals	2017/2018 Actuals	2018/2019 Actuals	2019/2020 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 336,442,901
Revenue:				
Bond Proceeds	-	-	326,490,000	-
Interest Earnings	-	-	4,688,738	6,800,000
Bond Premium	-	-	50,165,349	-
Total Revenue	-	-	381,344,087	6,800,000
Expenditures:				
Facility Improvements	-	-	14,957,926	95,863,787
Charter Schools	-	-	9,941,814	-
District Utilization	-	-	19,780,293	173,208
New Construction	-	-	221,153	50,555,606
Total Expenditures	-	-	44,901,186	146,592,601
Net Income (Loss)	-	-	336,442,901	(139,792,601)
Ending Fund Balance	\$ -	\$ -	\$ 336,442,901	\$ 196,650,300

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Building
Schedule of Revenues, Expenses and Changes in Retained Earnings

2019/2020 Estimate	2020/2021 Budget	2021/2022 Planned	2022/2023 Planned	2023/2024 Planned
\$ 336,442,901	\$ 257,546,281	\$ 37,125,750	\$ -	\$ -
-	-	-	-	-
7,397,809	3,510,000	360,000	-	-
-	-	-	-	-
7,397,809	3,510,000	360,000	-	-
47,296,312	78,426,211	11,000,000	-	-
5,703,677	17,355,911	2,362,094	-	-
241,071	360,982	-	-	-
33,053,369	127,787,427	24,123,656	-	-
86,294,429	223,930,531	37,485,750	-	-
(78,896,620)	(220,420,531)	(37,125,750)	-	-
\$ 257,546,281	\$ 37,125,750	\$ -	\$ -	\$ -



Funds



Debt Service Fund

This fund manages the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Debt Service
General Obligation Bonds and Amortization Schedules

	2016/2017	2017/2018	2018/2019	2019/2020
	Actuals	Actual	Actual	Budget
Beginning Fund Balance	\$ 63,854,676	\$ 61,883,147	\$ 61,264,032	\$ 79,487,368
Revenue:				
Property Tax	47,135,806	42,473,525	68,803,668	69,317,963
Interest	75,075	312,009	1,068,907	200,000
Total Revenue	<u>47,210,881</u>	<u>42,785,534</u>	<u>69,872,575</u>	<u>69,517,963</u>
Expenditures:				
Principal Retirements	31,115,000	26,085,000	27,480,000	43,820,000
Interest and Fiscal Charges	18,067,410	17,776,552	24,169,239	30,697,963
Total Expenditures	<u>49,182,410</u>	<u>43,861,552</u>	<u>51,649,239</u>	<u>74,517,963</u>
Income (Loss) from Operations	(1,971,529)	(1,076,018)	18,223,336	(5,000,000)
Non-Operating Revenues (Expenses)				
Operating Transfer In				
Operating Transfer Out	-	-	-	-
General Obligation Bond Proceeds	-	70,395,000	-	-
Payment to Refunded Bond Escrow Agent	-	(81,052,400)	-	-
Premium from Refunding Bonds	-	11,114,303	-	-
Total Non-Operating Revenues (Expenses)	<u>-</u>	<u>456,903</u>	<u>-</u>	<u>-</u>
Net Income (Loss)	(1,971,529)	(619,115)	18,223,336	(5,000,000)
Ending Fund Balance	<u>\$ 61,883,147</u>	<u>\$ 61,264,032</u>	<u>\$ 79,487,368</u>	<u>\$ 74,487,368</u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Debt Service
General Obligation Bonds and Amortization Schedules

2019/2020 Estimate	2020/2021 Budget	2021/2022 Planned	2022/2023 Planned	2023/2024 Planned
\$ 74,487,368	\$ 73,553,224	\$ 73,553,224	\$ 73,553,224	\$ 73,553,224
72,205,550	73,530,025	58,148,900	58,081,475	57,934,350
1,378,269	200,000	200,000	200,000	200,000
73,583,819	73,730,025	58,348,900	58,281,475	58,134,350
43,820,000	45,245,000	31,750,000	33,275,000	34,805,000
30,697,963	28,485,025	26,598,900	25,006,475	23,329,350
74,517,963	73,730,025	58,348,900	58,281,475	58,134,350
(934,144)	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(934,144)	-	-	-	-
\$ 73,553,224	\$ 73,553,224	\$ 73,553,224	\$ 73,553,224	\$ 73,553,224

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Debt Service
General Obligation Bonds and Amortization Schedules

General Obligation Bonds Payable

Description, Interest Rates and Maturity Dates	Principal Balance June 30th 2020
2010 Series Refunding Bonds due in semi-annual installments with annual payments of \$844,400 to \$35,335,375 through December 15, 2024. Interest rate: 2.00% to 5.25%	\$158,535,000
2012 Series Refunding Bonds due in semi-annual installments with annual payments of \$854,250 to \$35,024,250 through December 15, 2026. Interest rate: 3.50% to 5.00%	\$69,540,000
2012 Series Refunding Bonds due in semi-annual installments with annual payments of \$30,375 to \$1,245,375 through December 15, 2022. Interest rate: 2.00% to 5.00%	\$3,505,000
2017 Series Refunding Bonds due in semi-annual installments with annual payments of \$162,400 to \$10,822,400 through December 15, 2032. Interest rate: 2.00% to 3.90%	\$70,395,000
2018 Series Refunding Bonds due in semi-annual installments with annual payments of \$930,375 to \$38,645,375 through December 15, 2038. Interest rate: 2.75% to 5.00%	\$311,490,000
Total General Obligation Bonds	\$613,465,000

Total Outstanding General Obligation Bonds			
Fiscal Year	Principal	Interest	Total Payments
2020-21	45,245,000	28,475,025	73,720,025
2021-22	31,750,000	26,588,900	58,338,900
2022-23	33,275,000	24,996,475	58,271,475
2023-24	34,805,000	23,319,350	58,124,350
2024-25	36,495,000	21,564,225	58,059,225
2025-26	38,315,000	19,864,825	58,179,825
2026-27	39,895,000	18,077,925	57,972,925
2027-28	22,510,000	16,517,850	39,027,850
2028-29	23,625,000	15,420,425	39,045,425
2029-30	24,695,000	14,314,850	39,009,850
2030-31	25,835,000	13,098,075	38,933,075
2031-32	27,125,000	11,774,075	38,899,075
2032-33	28,480,000	10,488,050	38,968,050
2033-34	29,700,000	9,162,650	38,862,650
2034-35	31,135,000	7,666,775	38,801,775
2035-36	32,690,000	6,106,450	38,796,450
2036-37	34,255,000	4,490,625	38,745,625
2037-38	35,920,000	2,758,750	38,678,750
2038-39	37,715,000	930,375	38,645,375
2039-40	-	-	-
2040-41	-	-	-
Totals	\$613,465,000	\$275,615,675	\$889,080,675

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Debt Service
General Obligation Bonds and Amortization Schedules

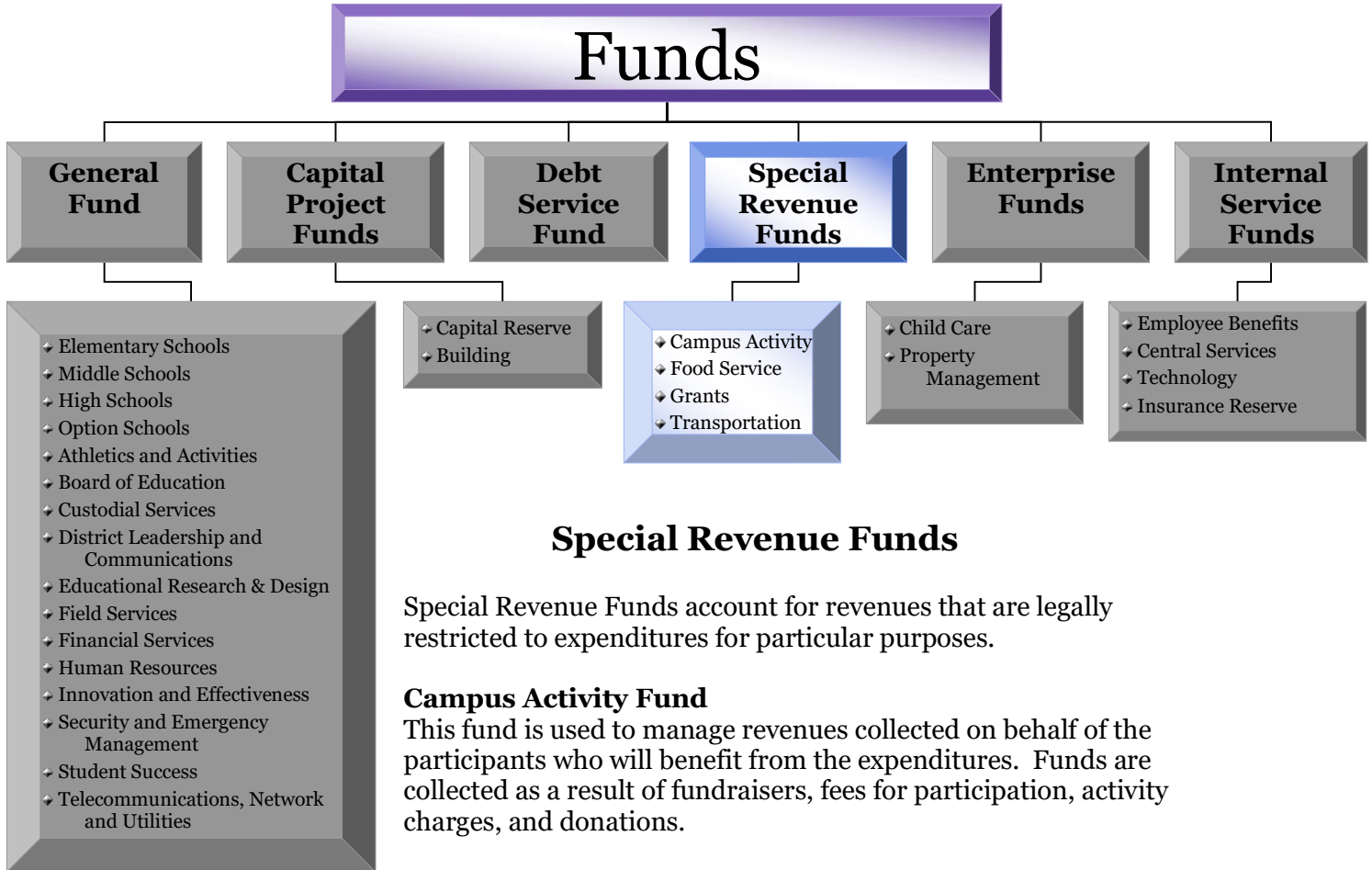
Computation of Legal Debt Margin	
Assessed Value	\$10,712,131,032
Debt Limitation: <i>20% of Assessed Value</i>	\$2,142,426,206
Total Bonded Debt:	\$613,465,000
LESS the Value of Assets in Bond Redemption Fund	\$73,553,224
Total Amount of Debt Applicable to Debt Limit	\$539,911,776
Legal Debt Margin	\$1,602,514,430

Bond Ratings	
Moody's	Aa2
Standard & Poor's	AA-

Principal and Interest by Issue

Fiscal Year	\$233,400,000 Series 2010 General Obligation Refunding Bonds		\$69,540,000 Series 2012 General Obligation Refunding Bonds		\$99,000,000 Series 2012 after 2017 Refunding General Obligation Bonds		\$70,385,000 Series 2017 Refunding General Obligation Bonds		\$326,490,000 Series 2018 General Obligation Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2020-21	29,125,000	7,160,375	-	3,110,700	1,120,000	125,450	-	3,092,700	15,000,000	14,985,800
2021-22	30,575,000	5,692,875	-	3,110,700	1,170,000	81,900	-	3,092,700	5,000	14,610,725
2022-23	32,055,000	4,152,125	-	3,110,700	1,215,000	30,375	-	3,092,700	5,000	14,610,575
2023-24	33,660,000	2,519,775	-	3,110,700	-	-	1,140,000	3,078,450	5,000	14,610,425
2024-25	33,120,000	844,400	2,520,000	3,066,600	-	-	850,000	3,042,950	5,000	14,610,275
2025-26	-	-	32,850,000	2,365,500	-	-	5,460,000	2,889,200	5,000	14,610,125
2026-27	-	-	34,170,000	854,250	-	-	5,720,000	2,613,700	5,000	14,609,975
2027-28	-	-	-	-	-	-	8,510,000	2,257,950	14,000,000	14,259,900
2028-29	-	-	-	-	-	-	8,940,000	1,866,400	14,685,000	13,554,025
2029-30	-	-	-	-	-	-	9,295,000	1,501,700	15,400,000	12,813,150
2030-31	-	-	-	-	-	-	9,665,000	1,074,175	16,170,000	12,023,900
2031-32	-	-	-	-	-	-	10,155,000	578,675	16,970,000	11,195,400
2032-33	-	-	-	-	-	-	10,660,000	162,400	17,820,000	10,325,650
2033-34	-	-	-	-	-	-	-	-	29,700,000	9,162,650
2034-35	-	-	-	-	-	-	-	-	31,135,000	7,666,775
2035-36	-	-	-	-	-	-	-	-	32,690,000	6,106,450
2036-37	-	-	-	-	-	-	-	-	34,255,000	4,490,625
2037-38	-	-	-	-	-	-	-	-	35,920,000	2,758,750
2038-39	-	-	-	-	-	-	-	-	37,715,000	930,375
2039-40	-	-	-	-	-	-	-	-	-	-
2040-41	-	-	-	-	-	-	-	-	-	-
Totals	158,535,000	20,369,550	69,540,000	18,729,150	3,505,000	237,725	70,395,000	28,343,700	311,490,000	207,935,550





Special Revenue Funds

Special Revenue Funds account for revenues that are legally restricted to expenditures for particular purposes.

Campus Activity Fund

This fund is used to manage revenues collected on behalf of the participants who will benefit from the expenditures. Funds are collected as a result of fundraisers, fees for participation, activity charges, and donations.

Food Service

This fund manages all financial activities associated with the school breakfast and lunch program which strives to provide healthy, nutritionally balanced, cost effective meals to students.

Grants Fund

This fund is used to manage federal, state, and private sector grant programs. Most grant expenditures must be pre-approved through a grant plan, however, some grants are awards that do not require plans.

Transportation Fund

This fund is used to manage all transportation related activity including revenue collected via student transportation fees and school field trips, and expenses for transportation services and fleet maintenance.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Campus Activity
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2016/2017	2017/2018	2018/2019	2019/2020
	Actuals	Actuals	Actuals*	Budget
Beginning Fund Balance	11,428,322	11,650,485	11,450,333	12,120,711
Revenue:				
Interest	4,591	4,750	16,241	4,893
Student Activities	6,183,233	6,318,958	6,142,096	5,937,533
Fundraising	3,527,277	3,073,948	2,897,874	2,817,854
Fees and Dues	7,255,169	8,185,636	8,596,091	8,747,572
Donations	4,193,596	4,062,892	4,325,226	4,134,558
Other	4,110,210	4,858,404	4,634,455	4,664,184
Total Revenue	25,274,076	26,504,588	26,611,983	26,306,594
Expenditures:				
Athletics and Activities	26,074,510	27,892,014	27,040,847	27,428,382
Total Expenditures	26,074,510	27,892,014	27,040,847	27,428,382
Net Income (Loss) from Operations	(800,434)	(1,387,426)	(428,864)	(1,121,788)
Non-Operating Revenues (Expenses)				
Operating Transfer In	1,022,597	1,137,274	1,099,242	1,200,000
Operating Transfer Out		-	-	-
Total Non-Operating Revenues (Exp)	1,022,597	1,137,274	1,099,242	1,200,000
Net Income (Loss)	222,163	(250,152)	670,378	78,212
Ending Fund Balance	11,650,485	11,400,333	12,120,711	12,198,923

*Fund balances estated to include Free Horizon Montessori School

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Campus Activity
Schedule of Revenues, Expenses and Changes in Retained Earnings

2019/2020 Estimate	2020/2021 Budget	2021/2022 Planned	2022/2023 Planned	2023/2024 Planned
12,120,711	10,473,696	11,416,326	12,358,956	13,301,586
-	-	-	-	-
4,181,227	6,142,096	6,142,096	6,142,096	6,142,096
1,930,042	2,897,874	2,897,874	2,897,874	2,897,874
7,027,414	8,596,091	8,596,091	8,596,091	8,596,091
3,547,331	4,325,226	4,325,226	4,325,226	4,325,226
1,964,737	4,634,455	4,634,455	4,634,455	4,634,455
18,650,751	26,595,742	26,595,742	26,595,742	26,595,742
21,497,766	26,753,112	26,753,112	26,753,112	26,753,112
21,497,766	26,753,112	26,753,112	26,753,112	26,753,112
(2,847,015)	(157,370)	(157,370)	(157,370)	(157,370)
1,200,000	1,100,000	1,100,000	1,100,000	1,100,000
-	-	-	-	-
1,200,000	1,100,000	1,100,000	1,100,000	1,100,000
(1,647,015)	942,630	942,630	942,630	942,630
10,473,696	11,416,326	12,358,956	13,301,586	14,244,216

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Food Service
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2016/2017	2017/2018	2018/2019	2019/2020
	Actuals	Actuals*	Actuals	Budget
Beginning Fund Balance	\$ 8,288,300	\$ 6,537,675	\$ 5,622,785	\$ 5,037,712
Revenue:				
Food Sales	10,770,177	11,758,326	11,207,787	12,431,057
Service Contracts	208,505	262,994	276,513	56,000
Total Revenue	10,978,682	12,021,320	11,484,300	12,487,057
Expenditures:				
Purchased Food	9,246,158	9,316,485	7,624,265	7,761,563
USDA Commodities	1,840,358	1,504,206	1,532,851	1,531,416
Salaries and Benefits	11,032,123	11,535,077	12,275,048	12,953,919
Administrative Services	1,125,046	2,093,840	1,701,261	2,095,233
Utilities	350,305	-	-	-
Supplies	1,003,888	1,153,748	951,165	1,079,000
Repairs and Maintenance	24,701	32,686	12,247	70,000
Depreciation/Capital	324,286	7,244	33,980	75,000
Total Expenditures	24,946,865	25,643,286	24,130,817	25,566,131
Income (Loss) from Operations	(13,968,183)	(13,621,966)	(12,646,517)	(13,079,074)
Non-Operating Revenues (Expenses):				
USDA Commodities	1,797,499	1,713,270	1,515,257	1,531,416
Federal/State Reimbursement	12,080,141	10,927,996	10,416,408	10,776,001
Interest Revenues	20,673	65,810	129,779	10,000
Interest Expense	-	-	-	-
Gain (Loss) on Sale of Fixed Assets	(6,938)	-	-	-
Operating Transfer In	-	-	-	5,000,000
Total Non-operating Revenue (Expenses)	13,891,375	12,707,076	12,061,444	17,317,417
Net Income (Loss)	(76,808)	(914,890)	(585,073)	4,238,343
Capital Contributions	10,000			
Increase (Decrease) in Retained Earnings	(66,808)	(914,890)	(585,073)	4,238,343
Ending Fund Balance	\$ 8,221,492	\$ 5,622,785	\$ 5,037,712	\$ 9,276,055

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Food Service
Schedule of Revenues, Expenses and Changes in Retained Earnings

2019/2020 Estimate	2020/2021 Budget	2021/2022 Planned	2022/2023 Planned	2023/2024 Planned
\$ 5,037,712	\$ 5,537,910	\$ 4,810,198	\$ 4,320,193	\$ 4,070,815
9,582,506	13,017,391	13,212,652	13,410,842	13,612,005
73,707	65,000	65,650	65,650	65,650
9,656,213	13,082,391	13,278,302	13,476,492	13,677,655
6,247,435	8,960,494	9,005,296	9,050,322	9,095,574
1,546,327	1,426,630	1,426,630	1,426,630	1,426,630
13,141,168	13,349,349	13,349,349	13,349,349	13,349,349
1,807,360	2,078,233	2,099,015	2,120,005	2,141,205
-	-	-	-	-
1,843,283	398,000	401,980	406,000	410,060
58,983	60,000	60,000	60,000	60,000
41,238	100,000	100,000	100,000	100,000
24,685,794	26,372,706	26,442,270	26,512,306	26,582,818
(15,029,581)	(13,290,315)	(13,163,968)	(13,035,814)	(12,905,163)
1,546,327	1,426,630	1,426,630	1,426,630	1,426,630
8,933,452	11,135,973	11,247,333	11,359,806	11,473,404
50,000	-	-	-	-
-	-	-	-	-
-	-	-	-	-
5,000,000	-	-	-	-
15,529,779	12,562,603	12,673,963	12,786,436	12,900,034
500,198	(727,712)	(490,005)	(249,378)	(5,129)
500,198	(727,712)	(490,005)	(249,378)	(5,129)
\$ 5,537,910	\$ 4,810,198	\$ 4,320,193	\$ 4,070,815	\$ 4,065,686

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Grants
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2016/2017 Actuals	2017/2018 Actuals	2018/2019 Actuals	2019/2020 Budget
Beginning Fund Balance	\$ 9,083,798	\$ 8,181,876	\$ 8,776,867	\$ 8,811,028
Revenue:				
Federal	32,452,347	31,878,612	33,350,754	83,800,865
State	5,266,061	6,354,605	8,170,775	8,381,291
Other	1,259,098	915,660	1,647,722	1,544,195
Total Revenue	38,977,506	39,148,877	43,169,251	93,726,351
Expenditures:				
General Administration	2,669,632	2,052,548	2,971,986	9,092,620
School Administration	84,100	50,546	363,657	3,199,393
General Instruction	10,501,290	9,953,369	10,161,365	18,234,836
Special Ed Instruction	13,057,633	13,402,688	13,798,025	29,562,107
Instructional Support	13,072,756	12,804,913	15,380,510	32,657,470
Operations and Maintenance	272,780	94,111	346,078	480,130
Transportation	221,237	195,711	113,469	499,795
Total Expenditures	39,879,428	38,553,886	43,135,090	93,726,351
Net Income (Loss) from Operations	(901,922)	594,991	34,161	-
Non-Operating Revenues (Expenses):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Total Non-Operating Revenues (Exp)	-	-	-	-
Net Income (Loss)	(901,922)	594,991	34,161	-
Ending Fund Balance	\$ 8,181,876	\$ 8,776,867	\$ 8,811,028	\$ 8,811,028

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Grants
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
	Estimate	Budget	Planned	Planned	Planned
\$	8,811,028	\$ 8,811,028	\$ 8,811,028	\$ 8,811,028	\$ 8,811,028
	83,800,865	83,484,565	36,308,700	36,308,700	36,308,700
	8,381,291	8,381,291	7,447,343	7,447,343	7,447,343
	1,544,195	1,544,195	1,243,957	1,243,957	1,243,957
	93,726,351	93,410,050	45,000,000	45,000,000	45,000,000
	9,092,620	9,061,935	4,365,558	4,365,558	4,365,558
	3,199,393	3,188,596	1,536,096	1,536,096	1,536,096
	18,234,836	18,173,299	8,754,930	8,754,930	8,754,930
	29,562,107	29,462,343	14,193,392	14,193,392	14,193,392
	32,657,470	32,547,259	15,679,541	15,679,541	15,679,541
	480,130	478,510	230,521	230,521	230,521
	499,795	498,108	239,962	239,962	239,962
	93,726,351	93,410,050	45,000,000	45,000,000	45,000,000
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
\$	8,811,028	\$ 8,811,028	\$ 8,811,028	\$ 8,811,028	\$ 8,811,028

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Transportation
Schedule of Revenues, Expenses and Changes in Retained Earnings

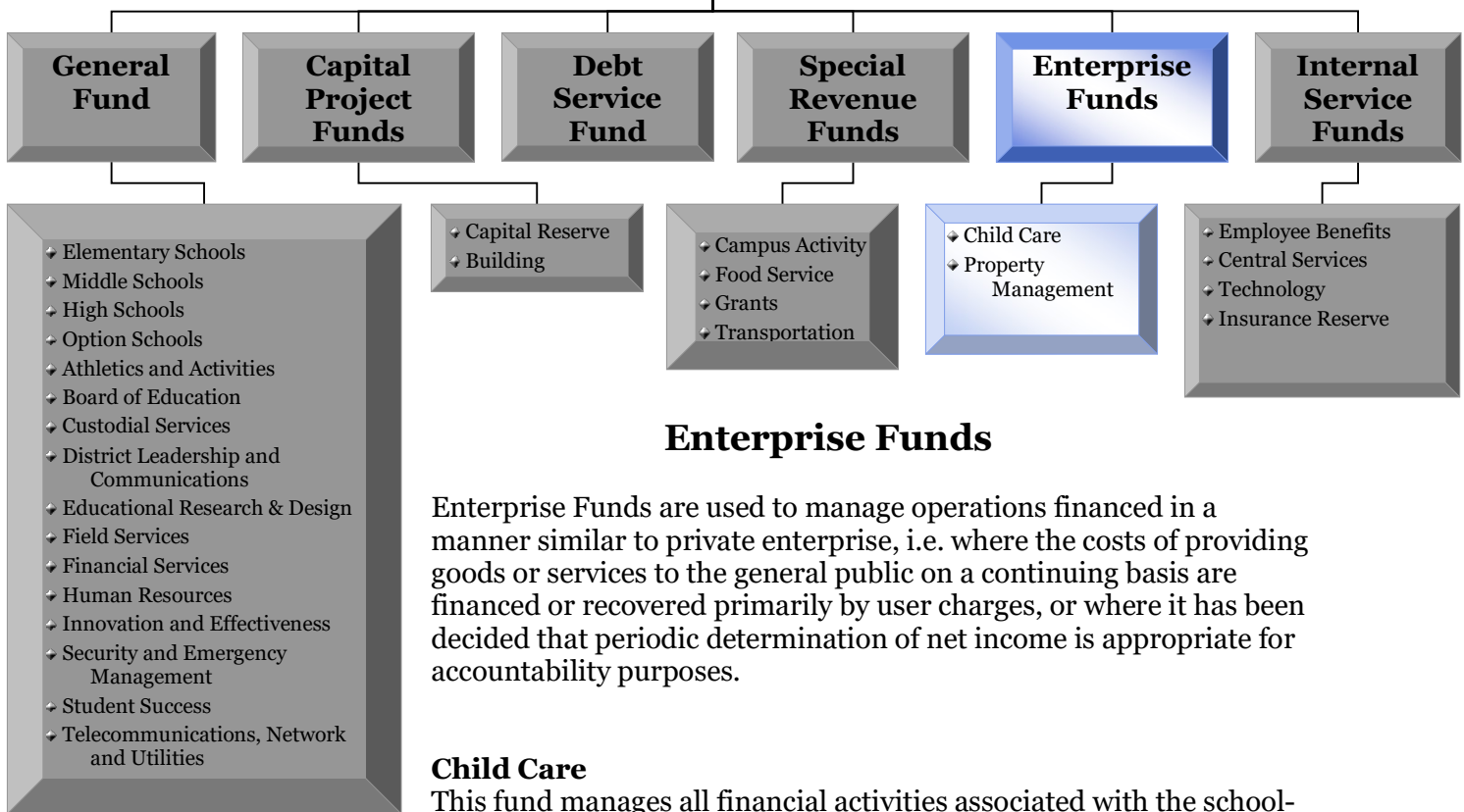
	2016/2017		2017/2018		2018/2019		2019/2020
	Actuals		Actuals		Actuals		Budget
Beginning Fund Balance	\$ 558,012	\$	567,598	\$	636,261	\$	658,514
Revenue:							
Tuition, Fees and Dues	3,724,642	\$	3,664,894		3,670,521		3,419,185
Other Revenue	4,887,237	\$	5,156,098		5,149,505		5,054,487
Total Revenues	8,611,879	\$	8,820,992		8,820,026		8,473,672
Expenditures:							
Salaries and Benefits	19,049,282	\$	18,982,871		19,962,152		20,949,283
Purchased Services	689,170	\$	1,043,915		1,680,386		871,211
Materials and Supplies	2,722,445	\$	2,941,674		3,100,852		3,396,790
Capital and Equipment	552,266	\$	176,934		105,731		255,000
Vehicles	3,651,445	\$	2,684,128		1,969,521		2,100,000
Total Expenditures	26,664,608	\$	25,829,522		26,818,642		27,572,284
Income (Loss) from Operations	(18,052,729)	\$	(17,008,530)		(17,998,616)		(19,098,612)
Non-Operating Revenues (Expenses):							
Operating Transfer In	18,062,315	\$	17,077,193		18,020,869		19,098,613
Operating Transfer Out	-	\$	-		-		-
Total Non-Operating Revenue (Expenses)	18,062,315	\$	17,077,193		18,020,869		19,098,613
Net Income (Loss)	9,586	\$	68,663		22,253		-
Ending Fund Balance	\$ 567,598	\$	636,261	\$	658,514	\$	658,514

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Transportation
Schedule of Revenues, Expenses and Changes in Retained Earnings

2019/2020 Estimate	2020/2021 Budget	2021/2022 Planned	2022/2023 Planned	2023/2024 Planned
\$ 658,514	\$ 728,670	\$ 728,670	\$ 728,670	\$ 728,670
2,898,595	3,628,232	3,628,232	3,628,232	3,628,232
5,055,253	5,055,253	5,055,253	5,055,253	5,055,253
7,953,848	8,683,485	8,683,485	8,683,485	8,683,485
20,172,616	22,267,204	21,659,404	21,659,404	21,659,404
1,515,826	801,211	801,211	801,211	801,211
3,088,132	3,679,478	3,679,478	3,679,478	3,679,478
105,731	255,000	255,000	255,000	255,000
2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
26,982,305	29,102,893	28,495,093	28,495,093	28,495,093
(19,028,457)	(20,419,408)	(19,811,608)	(19,811,608)	(19,811,608)
19,098,613	20,419,408	19,811,608	19,811,608	19,811,608
-	-	-	-	-
19,098,613	20,419,408	19,811,608	19,811,608	19,811,608
70,156	-	-	-	-
\$ 728,670	\$ 728,670	\$ 728,670	\$ 728,670	\$ 728,670



Funds



Enterprise Funds

Enterprise Funds are used to manage operations financed in a manner similar to private enterprise, i.e. where the costs of providing goods or services to the general public on a continuing basis are financed or recovered primarily by user charges, or where it has been decided that periodic determination of net income is appropriate for accountability purposes.

Child Care

This fund manages all financial activities associated with the school-age enrichment before and after school program and preschool.

Property Management

This fund manages all financial activities associated with community use of district buildings, fields, and other facilities.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Child Care
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2016/2017 Actuals	2017/2018 Actuals	2018/2019 Actuals	2019/2020 Budget
Beginning Fund Balance	\$ 5,267,957	\$ 5,121,257	\$ 5,244,795	\$ 5,257,588
Revenue:				
Service Contracts	1,096,351	1,144,057	1,174,610	1,133,866
Tuition	6,287,620	7,166,250	7,840,321	8,711,876
Other State Revenue*	5,952,792	6,066,190	6,245,151	6,661,790
Total Revenue	13,336,763	14,376,497	15,260,082	16,507,532
Expenses:				
Salaries and Benefits	10,109,566	10,825,046	12,292,581	16,060,263
Administrative Services	2,028,532	2,072,596	1,960,836	2,306,195
Utilities	20,022	22,622	1,908	2,820
Supplies	536,001	558,812	611,231	1,505,151
Repairs and Maintenance	4,717	6,097	3,935	10,000
Rent	760,545	825,971	881,499	911,170
Depreciation	20,247	18,645	18,645	18,650
Other	1,297	92	10	-
Total Expenses	13,480,927	14,329,881	15,770,645	20,814,249
Income (Loss) from Operations	(144,164)	46,616	(510,564)	(4,306,717)
Non-Operating Revenues (Expenses):				
Capital Contributions	-	-	-	-
Interest Revenues	25,939	76,922	174,036	-
Interest Expense	-	-	-	-
Gain (Loss) on Sale of Fixed Assets	(28,475)	-	-	-
Operating Transfer In	-	-	349,320	4,161,820
Operating Transfer Out	-	-	-	-
Total Non-operating Revenue (Expenses)	(2,536)	76,922	523,356	4,161,820
Net Income (Loss)	(146,700)	123,538	12,793	(144,897)
Ending Fund Balance	\$ 5,121,257	\$ 5,244,795	\$ 5,257,588	\$ 5,112,691

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Child Care
Schedule of Revenues, Expenses and Changes in Retained Earnings

2019/2020 Estimate	2020/2021 Budget	2021/2022 Planned	2022/2023 Planned	2023/2024 Planned
\$ 5,257,588	\$ 3,758,634	\$ 2,958,158	\$ 2,157,682	\$ 1,357,206
1,037,338	1,130,561	1,130,561	1,130,561	1,130,561
6,175,959	9,700,071	9,700,071	9,700,071	9,700,071
6,032,127	6,361,790	6,361,790	6,361,790	6,361,790
13,245,424	17,192,422	17,192,422	17,192,422	17,192,422
15,522,495	17,446,987	17,446,987	17,446,987	17,446,987
2,131,479	2,302,941	2,302,941	2,302,941	2,302,941
793	1,000	1,000	1,000	1,000
523,769	486,697	486,697	486,697	486,697
-	-	-	-	-
708,955	936,673	936,673	936,673	936,673
18,707	18,600	18,600	18,600	18,600
-	-	-	-	-
18,906,198	21,192,898	21,192,898	21,192,898	21,192,898
(5,660,774)	(4,000,476)	(4,000,476)	(4,000,476)	(4,000,476)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
4,161,820	3,200,000	3,200,000	3,200,000	3,200,000
-	-	-	-	-
4,161,820	3,200,000	3,200,000	3,200,000	3,200,000
(1,498,954)	(800,476)	(800,476)	(800,476)	(800,476)
\$ 3,758,634	\$ 2,958,158	\$ 2,157,682	\$ 1,357,206	\$ 556,730

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Property Management
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2016/2017	2017/2018	2018/2019	2019/2020
	Actuals	Actuals	Actuals	Budget
Beginning Fund Balance	\$ 5,906,078	\$ 5,968,531	\$ 5,754,729	\$ 5,885,128
Revenue:				
Service Contracts	2,415,137	2,887,289	2,902,390	2,862,476
Total Revenue	<u>2,415,137</u>	<u>2,887,289</u>	<u>2,902,390</u>	<u>2,862,476</u>
Expenses:				
Salaries and Benefits	1,077,332	1,082,757	1,129,621	1,138,685
Administrative Services	112,670	140,411	113,034	164,079
Utilities	192,325	200,929	182,452	215,000
Supplies	203,500	199,316	212,060	197,000
Repair and Maintenance	-	-	-	-
Other	17,934	25,301	40,303	35,000
Depreciation Expense	118,966	156,877	159,999	163,000
Total Expenses	<u>1,722,727</u>	<u>1,805,591</u>	<u>1,837,469</u>	<u>1,912,764</u>
Income (Loss) from Operations	692,410	1,081,698	1,064,921	949,712
Non-Operating Revenues (Expenses):				
Interest Revenues	20,043	54,500	121,667	-
Interest Expense	-	-	-	-
Gain (Loss) on Sale of Fixed Assets	-	-	(6,189)	-
Operating Transfer In	-	-	-	-
Operating Transfer Out*	(650,000)	(1,350,000)	(1,050,000)	(1,050,000)
Total Non-Operating Revenue (Expenses)	<u>(629,957)</u>	<u>(1,295,500)</u>	<u>(934,522)</u>	<u>(1,050,000)</u>
Net Income (Loss)	62,453	(213,802)	130,399	(100,288)
Ending Fund Balance	<u>\$ 5,968,531</u>	<u>\$ 5,754,729</u>	<u>\$ 5,885,128</u>	<u>\$ 5,784,840</u>

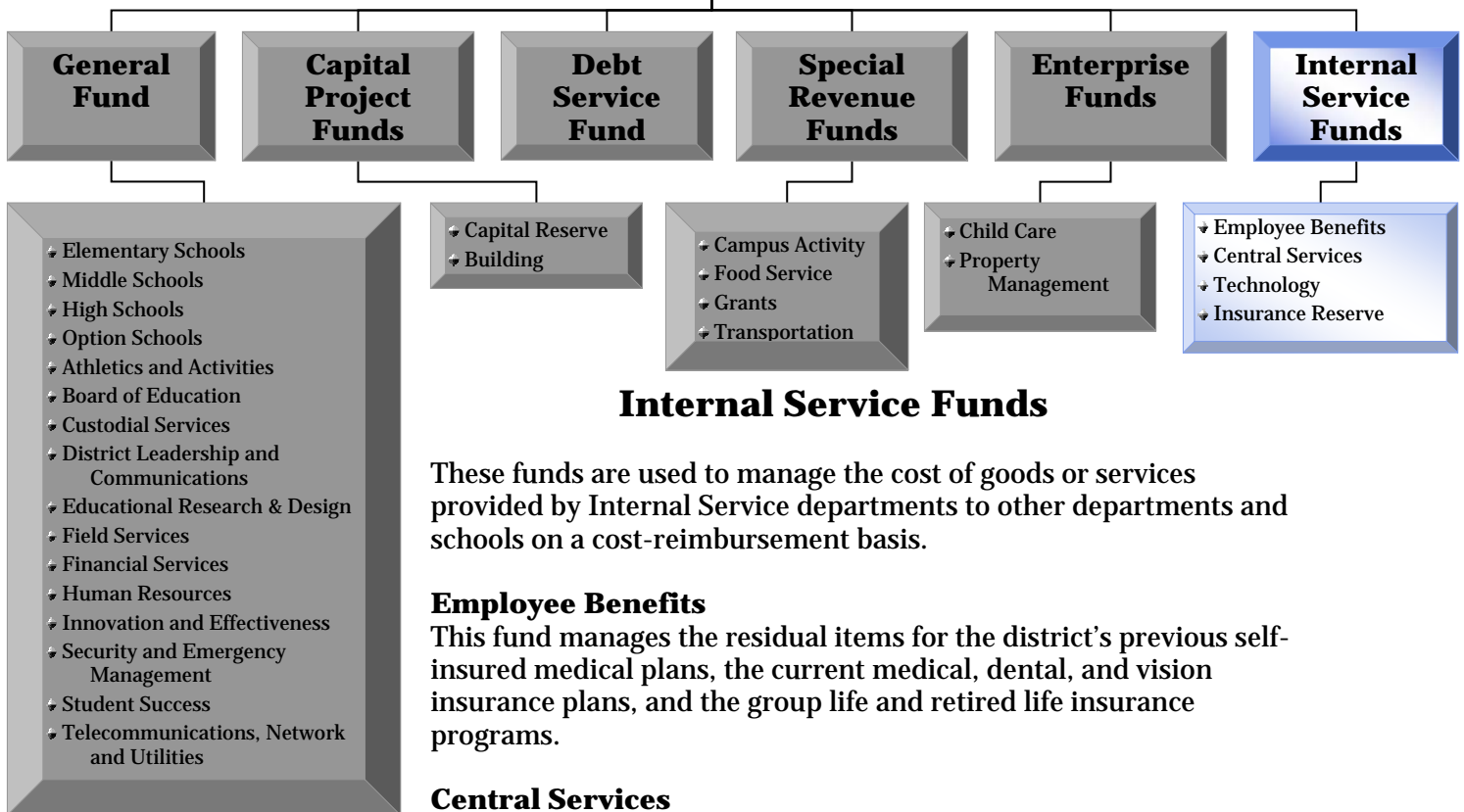
*Amount represents transfer to the Campus Activity Fund to reimburse schools for community use of their building and a Capital Reserve Fund transfer for maintenance of building use.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Property Management
Schedule of Revenues, Expenses and Changes in Retained Earnings

2019/2020 Estimate	2020/2021 Budget	2021/2022 Planned	2022/2023 Planned	2023/2024 Planned
\$ 5,885,128	\$ 5,385,573	\$ 5,166,627	\$ 4,947,681	\$ 4,728,735
1,979,854	2,761,700	2,761,700	2,761,700	2,761,700
1,979,854	2,761,700	2,761,700	2,761,700	2,761,700
861,334	1,174,396	1,174,396	1,174,396	1,174,396
97,277	164,079	164,079	164,079	164,079
129,320	215,000	215,000	215,000	215,000
160,426	197,000	197,000	197,000	197,000
-	-	-	-	-
35,792	35,000	35,000	35,000	35,000
145,260	145,171	145,171	145,171	145,171
1,429,409	1,930,646	1,930,646	1,930,646	1,930,646
550,445	831,054	831,054	831,054	831,054
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(1,050,000)	(1,050,000)	(1,050,000)	(1,050,000)	(1,050,000)
(1,050,000)	(1,050,000)	(1,050,000)	(1,050,000)	(1,050,000)
(499,555)	(218,946)	(218,946)	(218,946)	(218,946)
\$ 5,385,573	\$ 5,166,627	\$ 4,947,681	\$ 4,728,735	\$ 4,509,789



Funds



Internal Service Funds

These funds are used to manage the cost of goods or services provided by Internal Service departments to other departments and schools on a cost-reimbursement basis.

Employee Benefits

This fund manages the residual items for the district’s previous self-insured medical plans, the current medical, dental, and vision insurance plans, and the group life and retired life insurance programs.

Central Services

This fund provides copier and printing services as well as audio-visual installation, maintenance, and repair for schools and departments. This internal service fund receives no direct General Fund operating transfers. Revenue is received based on billings to schools and departments for services rendered.

Technology

This fund manages the many technology systems, infrastructure, support, and maintenance to provide technology services and solutions that support the district’s educational and business goals.

Insurance Reserve

This fund is authorized by state law to allow the district to maintain an insurance reserve for self-insured purposes and to fund liability, workers’ compensation, and property insurance premiums.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Employee Benefits
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2016/2017	2017/2018	2018/2019	2019/2020
	Actuals	Actuals	Actuals	Budget
Beginning Fund Balance	\$ 13,324,095	\$ 12,740,989	\$ 11,661,476	\$ 11,224,088
Revenue				
Insurance Premiums	5,735,761	5,550,861	5,677,616	6,260,000
Total Revenues	5,735,761	5,550,861	5,677,616	6,260,000
Expenses				
Salaries and Benefits	166,918	72,550	81,458	96,282
Claim Losses	5,851,892	6,157,169	5,799,686	7,081,630
Premiums Paid	46,798	43,827	38,948	40,000
Administration	431,695	525,970	573,008	734,250
Total Expenses	6,497,303	6,799,516	6,493,100	7,952,162
Income (Loss) from Operations	(761,542)	(1,248,655)	(815,484)	(1,692,162)
Non-Operating Revenues (Expenses)				
Interest Revenue	178,436	169,142	378,096	-
Interest Expense	-	-	-	-
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Total Non-operating Revenue (Expenses)	178,436	169,142	378,096	-
Net Income (Loss)	(583,106)	(1,079,513)	(437,388)	(1,692,162)
Ending Fund Balance	\$ 12,740,989	\$ 11,661,476	\$ 11,224,088	\$ 9,531,926

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Employee Benefits
Schedule of Revenues, Expenses and Changes in Retained Earnings

2019/2020 Estimate	2020/2021 Budget	2021/2022 Planned	2022/2023 Planned	2023/2024 Planned
\$ 11,224,088	\$ 10,526,946	\$ 10,025,269	\$ 10,075,476	\$ 10,672,683
6,421,894	6,807,000	7,354,000	7,901,000	7,901,000
6,421,894	6,807,000	7,354,000	7,901,000	7,901,000
76,716	179,387	174,503	174,503	174,503
6,469,511	6,452,540	6,452,540	6,452,540	6,452,540
38,344	40,000	40,000	40,000	40,000
634,465	636,750	636,750	636,750	636,750
7,219,036	7,308,677	7,303,793	7,303,793	7,303,793
(797,142)	(501,677)	50,207	597,207	597,207
100,000	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
100,000	-	-	-	-
(697,142)	(501,677)	50,207	597,207	597,207
\$ 10,526,946	\$ 10,025,269	\$ 10,075,476	\$ 10,672,683	\$ 11,269,890

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Insurance Reserve
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2016/2017	2017/2018	2018/2019	2019/2020
	Actuals	Actuals	Actuals	Budget
Beginning Fund Balance	\$ 8,488,189	\$ 7,608,352	\$ 6,379,812	\$ 6,392,334
Revenue				
Fees and Other Revenue	1,483,706	6,527,510	7,251,152	703,000
Services	13,750	-	-	-
Total Revenues	1,497,456	6,527,510	7,251,152	703,000
Expenditures				
Salaries and Benefits	561,440	575,233	627,922	665,987
Depreciation	-	-	-	-
Premiums	1,867,541	1,984,367	2,495,970	3,387,000
Claim Losses	4,334,326	9,930,696	8,966,512	6,620,000
Administration	546,861	583,719	596,186	856,600
Total Expenditures	7,310,168	13,074,015	12,686,590	11,529,587
Income (Loss) from Operations	(5,812,712)	(6,546,505)	(5,435,438)	(10,826,587)
Non-Operating Revenues (Expenses)				
Interest Revenue	50,123	152,036	256,648	-
Interest Expense	-	-	-	-
Gain (Loss) on Sale of Fixed Assets	-	-	-	-
Operating Transfer In	4,882,752	5,165,929	5,191,312	6,882,947
Operating Transfer Out	-	-	-	-
Total Non-Operating Revenue (Expenses)	4,932,875	5,317,965	5,447,960	6,882,947
Net Income (Loss)	(879,837)	(1,228,540)	12,522	(3,943,640)
Ending Fund Balance	\$ 7,608,352	\$ 6,379,812	\$ 6,392,334	\$ 2,448,694

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Insurance Reserve
Schedule of Revenues, Expenses and Changes in Retained Earnings

2019/2020 Estimate	2020/2021 Budget	2021/2022 Planned	2022/2023 Planned	2023/2024 Planned
\$ 6,392,334	\$ 2,738,845	\$ 951,270	\$ (836,305)	\$ (2,623,880)
993,151	750,000	750,000	750,000	750,000
-	-	-	-	-
993,151	750,000	750,000	750,000	750,000
702,126	676,583	656,922	656,922	656,922
-	-	-	-	-
3,381,589	3,387,000	3,387,000	3,387,000	3,387,000
6,744,832	5,520,000	5,520,000	5,520,000	5,520,000
701,040	856,600	856,600	856,600	856,600
11,529,587	10,440,183	10,420,522	10,420,522	10,420,522
(10,536,436)	(9,690,183)	(9,670,522)	(9,670,522)	(9,670,522)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
6,882,947	7,902,608	7,882,947	7,882,947	7,882,947
-	-	-	-	-
6,882,947	7,902,608	7,882,947	7,882,947	7,882,947
(3,653,489)	(1,787,575)	(1,787,575)	(1,787,575)	(1,787,575)
\$ 2,738,845	\$ 951,270	\$ (836,305)	\$ (2,623,880)	\$ (4,411,455)

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Central Services
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2016/2017	2017/2018	2018/2019	2019/2020
	Actuals	Actuals	Actuals	Budget
Beginning Fund Balance	\$ 2,043,808	\$ 2,357,903	\$ 2,595,983	\$ 2,500,824
Revenue				
Fees, Charges, and Other Revenue	3,523,271	3,489,324	3,325,411	3,590,000
Total Revenues	3,523,271	3,489,324	3,325,411	3,590,000
Expenditures				
Salaries and Benefits	962,634	932,256	1,035,448	1,134,318
Utilities	1,340	6,766	1,532	2,000
Supplies	1,215,643	1,290,092	1,459,796	1,465,500
Repairs and Maintenance	375,526	381,987	423,086	369,000
Depreciation	290,459	292,686	257,967	371,718
Other	23	19	10	100
Administration	352,465	362,847	279,296	360,171
Total Expenditures	3,198,090	3,266,653	3,457,135	3,702,807
Income (Loss) from Operations	325,181	222,671	(131,724)	(112,807)
Non-Operating Revenues (Expenses)				
Interest Revenue	5,624	17,335	36,565	-
Interest Expense	-	-	-	-
Gain (Loss) on Sale of Fixed Assets	(16,710)	(1,926)	-	(5,000)
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Total Non-operating Revenue (Expenses)	(11,086)	15,409	36,565	(5,000)
Net Income (Loss)	314,095	238,080	(95,159)	(117,807)
Ending Fund Balance	\$ 2,357,903	\$ 2,595,983	\$ 2,500,824	\$ 2,383,017

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Central Services
Schedule of Revenues, Expenses and Changes in Retained Earnings

2019/2020 Estimate	2020/2021 Budget	2021/2022 Planned	2022/2023 Planned	2023/2024 Planned
\$ 2,500,824	\$ 1,782,839	\$ 1,800,565	\$ 1,853,557	\$ 1,906,549
2,665,988	3,500,000	3,500,000	3,500,000	3,500,000
2,665,988	3,500,000	3,500,000	3,500,000	3,500,000
1,132,579	1,167,633	1,134,046	1,134,046	1,134,046
1,818	2,000	2,000	2,000	2,000
1,282,104	1,365,500	1,365,500	1,365,500	1,365,500
335,776	219,000	219,000	219,000	219,000
352,921	371,718	371,718	371,718	371,718
-	100	100	100	100
292,412	351,323	349,644	349,644	349,644
3,397,610	3,477,274	3,442,008	3,442,008	3,442,008
(731,622)	22,726	57,992	57,992	57,992
15,000	-	-	-	-
-	-	-	-	-
(1,363)	(5,000)	(5,000)	(5,000)	(5,000)
-	-	-	-	-
-	-	-	-	-
13,637	(5,000)	(5,000)	(5,000)	(5,000)
(717,985)	17,726	52,992	52,992	52,992
\$ 1,782,839	\$ 1,800,565	\$ 1,853,557	\$ 1,906,549	\$ 1,959,541

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Information Technology
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2016/2017	2017/2018	2018/2019	2019/2020
	Actuals	Actuals	Actuals	Budget
Beginning Fund Balance	\$ 14,856,753	\$ 14,541,488	\$ 11,554,775	\$ 11,847,828
Revenue				
Billing for Service	212,507	175,798	199,450	175,000
Infrastructure Support	12,477,407	13,823,390	15,733,790	17,091,331
Telecom	2,282,500	2,282,500	2,282,500	2,282,500
Other	2,583,754	239,803	326,529	1,030,000
Total Revenues	17,556,168	16,521,491	18,542,269	20,578,831
Expenses				
Salaries and Benefits	13,287,272	13,846,802	15,683,895	17,302,427
Utilities	54,935	68,663	24,703	793,800
Supplies	1,766,277	1,142,570	775,007	1,228,650
Repairs and Maintenance	4,983,527	5,311,976	5,597,991	7,994,897
Depreciation	5,617,942	4,894,926	2,144,602	1,186,252
Other	8,265	26,491	29,572	-
Administration services	2,808,997	3,090,154	3,592,466	3,652,303
Total Expenses	28,527,215	28,381,582	27,848,236	32,158,329
Income (Loss) from Operations	(10,971,047)	(11,860,091)	(9,305,967)	(11,579,498)
Non-Operating Revenues (Expenses)				
Interest Revenue	17,775	76,784	197,556	-
Interest Expense	-	-	-	-
Gain (Loss) on Sale of Fixed Assets	(16,993)	(205,182)	(312)	-
Operating Transfer In	10,655,000	9,001,776	9,401,776	9,001,776
Operating Transfer Out	-	-	-	-
Total Non-Operating Revenue (Expenses)	10,655,782	8,873,378	9,599,020	9,001,776
Net Income (loss)	(315,265)	(2,986,713)	293,053	(2,577,722)
Ending Fund Balance	\$ 14,541,488	\$ 11,554,775	\$ 11,847,828	\$ 9,270,106

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2020/2021
Information Technology
Schedule of Revenues, Expenses and Changes in Retained Earnings

2019/2020 Estimate	2020/2021 Budget	2021/2022 Planned	2022/2023 Planned	2023/2024 Planned
\$ 11,847,828	\$ 9,110,856	\$ 4,999,305	\$ 2,387,754	\$ 1,576,203
304,840	250,000	250,000	250,000	250,000
17,091,331	18,311,448	17,791,628	17,791,628	17,791,628
2,282,500	2,282,500	2,282,500	2,282,500	2,282,500
669,518	300,000	300,000	300,000	300,000
20,348,189	21,143,948	20,624,128	20,624,128	20,624,128
17,265,612	18,522,544	18,002,724	18,002,724	18,002,724
1,470,196	43,800	43,800	43,800	43,800
1,802,686	3,064,870	3,064,870	1,264,870	1,264,870
6,420,081	7,962,897	6,462,897	6,462,897	6,462,897
1,320,524	1,055,109	1,055,109	1,055,109	1,055,109
43,907	-	-	-	-
3,763,931	3,608,055	3,608,055	3,608,055	3,608,055
32,086,937	34,257,275	32,237,455	30,437,455	30,437,455
(11,738,748)	(13,113,327)	(11,613,327)	(9,813,327)	(9,813,327)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
9,001,776	9,001,776	9,001,776	9,001,776	9,001,776
-	-	-	-	-
9,001,776	9,001,776	9,001,776	9,001,776	9,001,776
(2,736,972)	(4,111,551)	(2,611,551)	(811,551)	(811,551)
\$ 9,110,856	\$ 4,999,305	\$ 2,387,754	\$ 1,576,203	\$ 764,652



Glossary - Acronyms

ACCESS for ELLs: Assessing Comprehension and Communication in English State-to-State for English Language Learners

ACT: American College Test

ALP: Advanced Learning Plan

BFO: Budgeting for Outcomes

CAFR: Comprehensive Annual Financial Report

CDE: Colorado Department of Education

CMAS: Colorado Measure of Academic Success

COLA: Cost Of Living Adjustment

COP: Certificates of Participation

COVID-19: Coronavirus Disease 2019

CPI: Consumer Price Index

CPP: Colorado Preschool Program

C.R.S.: Colorado Revised Statute

CSAP: Colorado Student Assessment Program

CTE: Career and Technical Education

DAC: District Accountability Committee

DUIP: District Unified Improvement Plan

ECE: Early Childhood Education

ELA: English Language Arts

ELL: English Language Learners

ELPA: English Language Proficiency Act

ERD: Educational Research and Design

ESL: English as a Second Language

FCI: Facility Condition Index

FMP: Facility Master Plan

FOC: Financial Oversight Committee

FOMC: Federal Open Market Committee

FY: Fiscal Year

FTE: Full Time Equivalent

GASB: Governmental Accounting Standards Board

GAAP: Generally Accepted Accounting Principles

GDP: Gross Domestic Product

GFOA: Government Finance Officers Association

IB: International Baccalaureate
IDEA: Individuals with Disability Education Act
IEP: Individualized Education Program
IT: Information Technology
JCAA: Jefferson County Administrators' Association
JCEA: Jefferson County Education Association
JESPA: Jeffco Education Support Professionals Association
JIAF: Jeffco Innovation Acceleration Fund
KEA: Kindergarten Entry Assessment
MLO: Mill Levy Override
OCR: Office of Civil Rights
PERA: Public Employees Retirement Association
POOD: Placed Out of District
PPR: Per-Pupil Revenue
SAC: School-level Accountability Committee
SAED: Supplemental Amortization Equalization Disbursement
SAST: School Accounting Support Team
SBB: Student Based Budgeting
SELS: Social Emotional Learning Specialist
SIET: School Innovation & Effectiveness Team
SPED: Special Education
SOT: Specific Ownership Tax
SPAC: Strategic Planning Advisory Council
TABOR: Taxpayer's Bill of Rights
TAN: Tax Anticipation Notes
TCJA: Federal Tax Cuts and Jobs Act
UIP: Unified Improvement Plan

For a more detailed description or definition of the listed acronyms, please refer to the complete glossary on the following pages.

Glossary

ACCESS for ELLs: This is a large-scale English language proficiency assessment administered to Kindergarten through 12th grade students who have been identified as English language learners.

Account: Financial reporting unit for budget, management, or accounting purposes.

Accounts payable: The amounts owed to others for goods and services rendered. Money the district owes to its suppliers.

Accounts receivable: Amounts due from others for goods furnished and services rendered. Money owed to the district from customers.

Accrual basis of accounting: Method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

Advanced Learning Plan (ALP): A written record of gifted and talented programming utilized with each gifted child and considered in educational planning and decision making.

Allocation: Component of an appropriation earmarking expenditures for a specific purpose and/or level of organization.

Amortization Equalization Disbursement (AED): An additional amount, as established by legislation, contributed by Colorado PERA employers that has gradual increases. Amounts are slated to adjust based on the year-end funded status of each division, with decreases mandated when the division's year-end funded status reaches 103 percent and increases mandated when the division's funded status reaches 103 percent and subsequently falls below 90 percent.

Appropriation: A legal authorization granted by the governing body to incur expenditures and obligations for a specific purpose.

Assessed value: The taxable value of property as determined by a tax assessor or government agency. Property taxes are paid on the basis of a property's assessed valuation, which is only a fraction of a property's market value.

Asset: Resources owned or held which have monetary value.

At-risk factor: A factor used to compute the additional amount of funding a district receives for its at-risk pupils. Each district starts with an at-risk factor of 11.5 percent. Districts with more than the statewide average proportion of at-risk pupils receive an at-risk factor of 11.5 percent plus three-tenths of one percentage point – 0.36 percentage points for a district with a pupil count greater than 50,000 – for every percentage point that the district's proportion exceeds the statewide average, up to 30 percent.

At-risk funding: Colorado's Public School Finance Act provides additional funding for schools that serve students who are at risk of failing or dropping out of school. The additional funding is based on the district's per pupil funding and the number of at-risk students in addition to the proportion of at-risk students in the district. The proportion of at-risk students in each district is measured against the statewide average proportion.

At-risk pupils: Students who are eligible for the federal free lunch program due to the family income or those students who have limited English skills and meet other criteria.

Balanced budget: State statutes require the school district budget to be balanced. A balanced budget may not have expenditures, interfund transfers, or reserves, in excess of available revenues and beginning fund balances. Total available resources must equal or exceed total expenditures and transfers.

Bandwidth: The amount of information that one can send through a connection, measures in bits-per-second (Bps). A standard page of English text contains about 16,000 bits.

Bond: A long-term promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are used to finance capital projects.

Bond election: A ballot question to the electorate allowing a school district to borrow money for capital improvements: building renovations, upgrades, and the construction of new facilities.

Budget: A monetary plan for how to spend money or resources on employees, programs, and other required purposes.

Budget Stabilization Factor: A formulaic factor contained in the school finance funding formula that proportionately reduces otherwise state prescribed funding levels for each school district.

Budget year: A budget year is an accounting period of 12 months. For Jeffco Public Schools, the fiscal year runs from July 1 to June 30. The district develops a budget for each fiscal year.

Budgeting for Outcomes (BFO): A modified priority based budgeting approach that focuses budgeting on changes within the district's strategic plan, as well as, focusing on programs that directly contribute to the success of this plan. This approach enables the district to continually evaluate the success of achieving defined goals, meeting Board's ends policies and promotes efficiencies to guide future needs of the district.

Building Fund—Capital Projects: This fund is used to manage the proceeds of the bonds that were issued in December 2012 as a result of the passage of the ballot initiative for a bond program.

Campus Activity Fund: This Special Revenue Fund is used to manage revenues collected on behalf of the participants who will benefit from the expenditures, e.g., school fundraising events.

Capital assets: Assets of long-term nature intended to be owned or used for more than one fiscal year, e.g. land, buildings, machinery and furniture.

Capital Reserve Fund: This fund is used to fund ongoing capital needs such as site acquisition, building additions and equipment purchases.

Career and Technical Education (CTE): Programs dedicated to preparing students for successful careers through real-world application of core academic skills by partnering classrooms with businesses, industries and communities.

Carry forward: Appropriated funds not spent in a given year and available for re-appropriation in future years.

Categorical funding/programs: Categorical funding is state funding for special programs -- special education, vocational-technical education, English Language Proficiency Act, gifted and talented, and transportation. These funds must be spent on the programs for which they are earmarked.

Central Services Fund: This Internal Service Fund accounts for costs of operations to various users. Costs of operations include all direct costs plus depreciation, space rental, utilities, interest, and maintenance costs. Programs included: Copier, Printing, and Equipment Repair.

Certificates of Participation (COP): An instrument evidencing a pro rata share in a specific pledged revenue stream, usually lease payments by the issuer that are subject to annual appropriation. The certificate generally entitles the holder to receive a share, or participation, in the lease payments from a particular project. The lease payments are passed through the leaser to the certificate holders.

Child Care Fund: This Enterprise Fund accounts for all financial activities associated with the district's school-age childcare, and preschool.

Colorado Measure of Academic Success (CMAS): Colorado's standards-based assessment designed to measure the Colorado Academic Standards in the content areas of science and social studies.

Common Core State Standards: A state-led effort that established a single set of clear educational standards for kindergarten through 12th grade in English language arts and mathematics that states can voluntarily choose to adopt. The standards are designed to ensure that students graduating from high school are prepared to enter credit bearing entry level courses in two and four year college programs or enter the workforce.

Compensation: Salary and benefits paid to employees for their services or invested on behalf of employees for their future benefit.

Comprehensive Annual Financial Report (CAFR): A complete set of financial statements presented in conformity with generally accepted accounting principles for the prior year.

Consumer Price Index (CPI): Measures changes in the price of consumer goods and services and is a measure of the pace of U.S. inflation.

Coronavirus: Infectious bronchitis virus with mild symptoms to severe illness and death

Debt Service Fund: This fund manages the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Debt service requirement: The amount of money required to pay both the interest and principal on outstanding debt over a period of time.

Depreciation: The purchase cost of an asset amortized over the useful life of the asset.

District Accountability Committee (DAC): DAC is a district level accountability and advisory committee with parent representatives from all articulation areas including charter and option parents, teachers, administrators and at least one member from the business community. DAC members act in an advisory capacity on such topics as the district's budget and unified improvement plan as provided by law.

Education Technology Access Plan (ETAP): ETAP is a comprehensive plan designed to provide Jeffco students and staff with equal access to technology equipment, support and training. ETAP key goals are to provide a systematic plan for the timely refresh of equipment, establish standards for instructional software, allow for R&D on technology innovations, provide for technology support, set expectations and accountability on the use and availability of technology, offer training opportunities for staff on technology tools, and create a formal planning process for the technology needs of all Jeffco schools and departments. ETAP is the living action plan that supports Technology Plan Objective #5, "Ensure technology equity for students and staff".

English Language Learners (ELL): This is a mandated program to provide services to students for whom English is not their primary language.

English Language Proficiency Act Program (ELPA): This is 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.

Employee Benefits Fund: This fund manages the residual items for the previous self-insured medical plans and the current medical, dental and vision insurance plans; group life and retired life insurance programs; Public Employee Retirement Association contributions and other employee benefits programs.

Enterprise Fund: Enterprise Funds are used to account for operations that are financed in a manner similar to private enterprise, where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily by user charges.

Educational Research and Design (ERD): This is the collection of divisions in the General Fund that deal with instruction. The divisions that collectively make up ERD are Chief Academic Office, Instructional Data Services, Educational Technology Services, Learning and Educational Achievement, and Student Success. ERD replaced the old acronym of DOI which stood for Division of Instruction.

Equalization: The State Finance Act is written to “equalize” funding. Each school district receives approximately the same amount of funding per pupil, with variances based on special conditions like the number of at-risk students.

Expenditure: The payment made for the purpose of acquiring an asset, service or settling a loss.

Expense: Charges incurred for operations, maintenance, interest or other charges.

Facility Condition Assessment: Evaluates each building’s overall condition, including its site, roof, structural integrity, the exterior building envelope, the interior, and the mechanical, electrical, and plumbing systems.

Facility Condition Index (FCI): Facility Condition Index provides a relative scale of the overall condition of a given facility or group of facilities within a facility portfolio. The total maintenance, repair, and replacement deficiencies divided by the total current replacement value.

Facility Master Plan (FMP): The Facility Master Plan provides current and accurate data which is the foundation of facilities planning.

Fiscal Year (FY): An accounting period of 12 months. For Jeffco Public Schools, the fiscal year runs from July 1 to June 30.

Fixed costs: Costs that are not calculated on variables such as student enrollment.

Food Service Fund: This Special Revenue manages all financial activities associated with the school breakfast and lunch program.

FTE: Full Time Equivalent. Used in reference to employees as well as students. **Employees:** Number of positions calculated on one FTE = a 40-hour work week. For example, two part-time positions working 20 hours for twelve months also equals one FTE. **Students:** Total full-time student enrolled.

Full-Day Kindergarten: A program offered to improve student achievement. The majority of programs are tuition based.

Fund: Fiscal and accounting tool with a set of accounts to record revenue and expenditures.

Fund balance: The fund balance is unallocated money that is remaining at the conclusion of the fiscal year.

Funded count: Calculation of the student FTE count based upon the higher of actual FTE count or the averages of two, three or four years.

Government Finance Officers Association of the United States and Canada (GFOA): GFOA is an association that identifies and develops the highest quality government finance policies and best practices that sets the standards for public-sector finance professionals.

Governmental Accounting Standards Board (GASB): The independent, non-political organization dedicated to establishing rules that require state and local governments to report clear, consistent and transparent financial information to their constituents. Their mission is to establish standards for financial reporting that provide decision-useful information to assist individuals in assessing a government's financial condition and performance, and to demonstrate accountability and stewardship over public resources.

Governmental funds: Funds that are used to manage expendable financial resources and related current liabilities, except those managed in proprietary funds. Governmental funds include the General Fund, Special Revenue Funds, Capital Project Funds, and Debt Service Fund.

General Administration: Activities associated with establishing and administering policy for operating the school district.

General Fund: General fund is the operating budget of the district that covers day-to-day expenses such as salaries, utilities and instructional supplies and materials.

General Instruction: Activities dealing directly with the interactions between instructional staff and students and associated instructional services, materials, supplies, and equipment.

Generally Accepted Accounting Principles (GAAP): These are conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

Grants Fund: This Special Revenue Fund is used to manage federal, state, and private sector grant programs.

Health Care Reform (HCR): Health care reform was passed through two federal statutes enacted in 2010: the Patient Protection and Affordable Care Act (PPACA) signed March 23, 2010, and the Health Care and Education Reconciliation Act of 2010 which amended the PPACA and became law on March 30, 2010.

Instruction/Intervention Assessment Project (I²a): Jeffco instituted the I²(a) Initiative to monitor all of our district academic initiatives. It is the umbrella that pulls all research-based practices together at the school and classroom level to help educators.

Individuals with Disability Education Act (IDEA): This is a law ensuring services to children with disabilities through a Federal grant.

Indirect cost: A cost incurred for a common or joint purpose benefiting more than one cost objective and not readily assignable to the cost objectives specifically benefited.

Individualized Education Program (IEP): The legal document that defines a child's special education program.

Inflation: An increase in the level of consumer prices or a persistent decline in the purchasing power of money, caused by an increase in available currency and credit beyond the proportion of available goods and services.

Information Technology (IT): Computer based systems used to acquire, store, and process information such as hardware, central processing units, personal computers, ancillary equipment such as printers, scanners, video monitors, keyboards, etc. Information Technology also includes the software and program applications that allow the equipment and systems to operate.

Innovation and Effectiveness: Innovation and Effectiveness is an expansion of the instructional support structure for principals located at schools. The goal is to provide more individualized support for school-based leadership and instructional staff to improve student achievement.

Instructional Support: Activities which facilitate and enhance instruction including managing the improvement of instructional services, developing curriculum, and contributing to the professional development of members of the instructional staff.

Insurance Reserve Fund: This Internal Service Fund is authorized by state law to allow maintenance of an insurance reserve for liability, worker's compensation, and property insurance premiums.

Internal Service Funds: These funds are used to manage the financing of goods or services provided by one department to other departments and schools on a cost-reimbursement basis.

International Baccalaureate: An international educational foundation headquarter that offers four educational programs for children aged 3-19.

Intervention Services: Special services offered to special education and gifted/talented students.

Legal Debt Margin: Excess of the amount of debt legally authorized over the amount of debt outstanding.

Liabilities: Money owed for salaries, interest, accounts payable, and other debts.

Local share: The local share of total program funding includes revenue from property taxes and specific ownership taxes.

Major governmental funds: The General Fund, Debt Service Fund, Capital Reserve Fund and Grants Fund are considered major funds for reporting on the annual audited financial statements.

Mandated programs: Programs that are imposed by law or another authority. Examples of mandated programs include special education, ESL, and services to expelled students.

Mill: One mill of tax is one-tenth of one percent (or \$1 per each \$1,000 of property valuation.) Each mill of tax is applied to the assessed value of a home.

Mill levy: A property tax rate based on dollars per thousand of assessed valuation.

Mill levy override (MLO): An election seeking taxpayer approval to increase property taxes for general operating expenses, textbooks, instructional supplies, etc.

Multiple Pathways: Funding various programs at the high school level including International Baccalaureate, Title V reading teachers, Gifted and Talented resources, etc.

Non-major governmental funds: Campus Activity, Food Service and Transportation Funds are considered non-major governmental funds for reporting the annual audited financial statements.

Official Enrollment: Count of students enrolled as collected in the October count.

On-line students: Students enrolled in an on-line education program either full-time or part-time in combination with traditional classroom instruction.

One-time funds: Funding for current year only.

Ongoing funds: Funding that will continue for multiple years.

Operating budget: Plans for current expenditures and the proposed means of financing them.

Operating expenditures: Expenditures charged in a fixed period of time to reflect day-to-day operations.

Operations and Maintenance: Activities associated with keeping buildings, grounds, and equipment open, comfortable and safe for use. This category includes the management of operations and maintenance of the district buildings.

Public Employees Retirement Association (PERA): Provides retirement and other benefits to government agencies and public entities. Employee and employer contributions rates are legislated and required by law.

Per pupil funding: Identified by the State, funding to school districts is based on a per pupil formula that calculates the total program. The amount received is the District's Total Program Funding divided by the funded per pupil count of the District.

POOD: Students placed at facilities out of the district to receive legally required services that are not available in a Jeffco facility.

Per Pupil Revenue (PPR): This is the amount of funding the state provides per student.

Property Management Fund: This fund manages all financial activities associated with community use of facilities.

Property tax: A local tax calculated by applying a mill levy to assessed value. Revenue from the property tax represents the primary source of local funding for K-12 public education.

READ Act: Focuses on early literacy development for all students and especially students at risk for not achieving third grade reading proficiency.

Refunding: Issuance of new debt whose proceeds are used to repay previously issued debt. The proceeds may be used immediately for this purpose (a current refunding), or they may be placed with an escrow agent and invested until they are used to pay principal and interest on the old debt at a future time (an advance refund).

Rescission: Money taken back by the state of Colorado which had previously been allocated.

Revenues: Money received as income such as local property taxes, specific ownership taxes, grant awards, interest income, tuition, and fees.

School Administration: Activities associated with the overall administrative responsibility for a particular school. These activities included services performed by the principal, assistant principal and clerical staff.

School-level Accountability Committee (SAC): SAC as defined by Colorado statutes, CDE guidelines, and Jeffco district policy, serves in an advisory role to the school principal to make recommendations on school priorities for spending school funds prior to adoption of the budget to ensure

that funds and spending align with the schools improvement plans and core values of the school to benefit all students.

School Accounting Support Team (SAST): This team serves as a liaison between Financial Services and secretaries at schools/departments.

School Finance Act: The Public School Finance Act is the formula that determines how school districts in Colorado are funded. The state legislature decides each year how much to fund districts in Colorado.

School Innovation & Effectiveness Team (SIET): This team is dedicated to providing agile, proactive management and supervision of schools to ensure the success and safety of Jeffco students. The school achievement directors, reporting to the chief school effectiveness officer, lead continuous school improvement by monitoring and evaluating school effectiveness, student achievement and implementation of curriculum.

Social Emotional Learning Specialist (SELS): School mental health support for students.

Special Education (SPED): Activities dealing directly with the interactions between instructional and support staff and students who have exceptional needs. SPED also refers to associated instructional services, materials, supplies, and equipment. Expenditures in this category provide for special needs children who are limited as a result of physical, social, cultural, mental, or emotional conditions.

Specific Ownership Tax (SOT): The annual tax that residents pay to license vehicles. A portion of that tax funds schools.

Special Revenue Fund: These funds account for revenues that are legally restricted to expenditures for particular purposes such as Campus Activity Fund and Grants Fund.

Stakeholder: A person with some level of involvement or interest in Jeffco who may provide input and feedback on components of the budget process.

State share: Funding provided by the state under the Public School Finance Act. State aid is the difference between a total program and local school finance revenue sources.

Strategic Planning Advisory Council (SPAC): The district's advisory group composed of Board of Education members, district leadership, representatives from the employee associations, parent representatives, as well as citizen and parent leaders from a variety of stakeholder groups.

Student Based Budgeting (SBB): Budgeting model at most district managed schools. Dollars are distributed based on official count of students in the building. This method allows site-based decisions for staffing and spending to best meet the needs of the specific students being served in each school.

Supplemental Amortization Equalization Disbursement (SAED): An amount contributed by Colorado PERA employers with gradual increases, and, to the extent permitted by law, funded by monies otherwise available for employee wage increases. These additional employer contributions, based on the total payroll of Colorado PERA members and employees who can elect either Colorado PERA or another plan (regardless of the plan elected), are designed to reduce Colorado PERA's unfunded liability and amortization period. This amount is not credited to the member account.

Supplemental Appropriation: A supplemental appropriation resolution can be adopted by the governing board if modifications to the adopted budget are required. An example would be when estimated expenditures exceed budgeted expenditures due to additional revenue that was received by the district after the adoption of the budget.

TABOR reserves: The Amendment passed by Colorado voters that requires school districts set aside 3 percent of the annual revenue increase.

Tax Anticipation Notes (TAN): Since the majority of tax revenues are not disbursed to school districts until the spring of each fiscal year, it may be necessary to issue TANs as one option to cover cash flow shortfalls until property tax revenue arrives.

Technology Fund: This Internal Service Fund is used to allocate the costs for various technology-related activities to schools and departments.

Title I: Improving the Academic Achievement of the Disadvantaged - the program provides resources based upon the poverty rates of students enrolled in schools and districts and is designed to help ensure that all children meet challenging state academic standards.

Total program: The total amount of money each school district receives under the School Finance Act. This includes both state share and local share.

Transportation Fund: This Special Revenue Fund is used to account for activities associated with the transportation of students to and from their residence and schools, and school activities. This fund includes management of transportation services.

Unified Improvement Plan (UIP): A strategic plan that identifies and tracks a school's performance. School staff identifies areas that need improvement with root causes and plans. The school budget should be aligned with the major improvement strategies.

Variable costs: Costs that vary based on a particular factor such as enrollment.



Appendix A

Jefferson County School District No. R-1
Authorizing the Use of a Portion of Beginning Fund Balances
For the Fiscal Year Beginning July 1, 2019 and Ending June 30, 2020
RESOLUTION

WHEREAS, C.R.S. 22-44-105 states that a budget, duly adopted pursuant to this article, shall not provide for expenditures, interfund transfers, or reserves, in excess of available revenues and beginning fund balance.

WHEREAS, the Board of Education may authorize the use of a portion of the beginning fund balance in the budget, stating the amount to be used, the purpose for which the expenditure is needed, and the district's plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit.

WHEREAS, the Board of Education has determined the beginning fund balances in the General Fund are sufficient to allow for the one-time expenditures and the action will not lead to an ongoing deficit.

NOW, THEREFORE, BE IT RESOLVED:


IN ACCORDANCE with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the FY 2019/2020 Beginning Fund Balance for the following funds: Campus Activity Fund in the amount of \$1,647,015 related to the uncollected fees and/or refunds due to COVID-19; Child Care in the amount of \$1,498,955 related to refunds in preschool and before/after school programs triggered due to COVID-19; Central Service Fund in the amount of \$717,985 related to decline in revenues due to the closure of schools; Information Technology Fund in the amount of \$2,736,972 related to acceleration of purchase of WAPs; Insurance Reserve Fund in the amount of \$3,653,489 related to increase in claims and workmen's compensation; Property Management Fund in the amount of \$499,556 related to loss of revenue due to COVID-19.

BE IT FURTHER RESOLVED, the use of this portion of these beginning fund balances for the purpose/s set forth above will not lead to ongoing deficits in the funds.

Adopted this 17th day of June, 2020.

(SEAL)

Attest:


Stephanie Schooley
Secretary, Board of Education

By: _____



Susan Harmon
President, Board of Education

Signed after printing document.

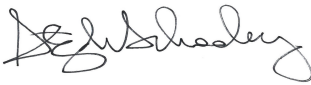
**Jefferson County School District No. R-1
Supplemental Appropriation
For the Fiscal Year Beginning July 1, 2019 and Ending June 30, 2020
RESOLUTION**

BE IT RESOLVED by the Board of Education of Jefferson County Public Schools that the amounts included on the attached document are appropriated and revise the organizational budget adopted for the fiscal year beginning July 1, 2019, and ending June 30, 2020.

Adopted this 17th day of June, 2020.

(SEAL)

By: 
Susan Harmon
President, Board of Education

Attest: 
Stephanie Schooley
Secretary, Board of Education

Signed after printing document.

Jefferson County School District No. R-1
2019/2020 Fiscal Year Supplemental Budget Appropriation Resolution

REVENUE

Sources of Revenue	2019/2020 Adopted/Revised Budget	Increase (Decrease)	2019/2020 Revised Budget
CAPITAL RESERVE FUND			
Sale of 2001 Hoyt St. Building	\$ 1,996,919	\$ 2,200,000	\$ 4,196,919
CAPITAL RESERVE SUPPLEMENTAL	\$ 1,996,919	\$ 2,200,000	\$ 4,196,919
CAMPUS ACTIVITY FUND			
Increase Operating Transfer for at risk student support	\$ 1,100,000	\$ 100,000	\$ 1,200,000
CAMPUS ACTIVITY FUND SUPPLEMENTAL	\$ 1,100,000	\$ 500,000	\$ 1,200,000
FOOD SERVICE FUND			
Transfer from General Fund to cover loss of revenue up to a max of \$5M	\$ -	\$ 5,000,000	\$ 5,000,000
FOOD SERVICE FUND SUPPLEMENTAL	\$ -	\$ 5,000,000	\$ 5,000,000
GENERAL FUND			
Increase in SPED student count	\$ 800,508,139	\$ 2,100,000	\$ 802,608,139
GENERAL FUND SUPPLEMENTAL	\$ 800,508,139	\$ 2,100,000	\$ 802,608,139
GRANT FUND			
Additional Grant Fund Revenue for CARES, ESSER, and other Grants	\$ 44,856,127	\$ 48,870,224	\$ 93,726,351
GRANT FUND SUPPLEMENTAL	\$ 44,856,127	\$ 48,870,224	\$ 93,726,351
INFORMATION TECHNOLOGY FUND			
Additional E-Rate revenue	\$ 19,828,831	\$ 750,000	\$ 20,578,831
INFORMATION TECHNOLOGY FUND SUPPLEMENTAL	\$ 19,828,831	\$ 750,000	\$ 20,578,831

Jefferson County School District No. R-1
2019/2020 Fiscal Year Supplemental Budget Appropriation Resolution

EXPENDITURE APPROPRIATION

Description of Expenditure	2019/2020 Adopted/Revised Budget	Increase (Decrease)	2019/2020 Revised Budget
CAPITAL RESERVE FUND			
Payoff 581 Conference Place	\$ 16,476,994	\$ 5,585,000	\$ 22,061,994
CAPITAL RESERVE SUPPLEMENTAL	\$ 16,476,994	\$ 5,585,000	\$ 22,061,994
FOOD SERVICES FUND			
Additional expenses due to COVID-19	\$ 25,566,131	\$ 500,000	\$ 26,066,131
FOOD SERVICES SUPPLEMENTAL	\$ 25,566,131	\$ 500,000	\$ 26,066,131
GENERAL FUND			
Increase in SPED student count	\$ 741,989,005	\$ 2,100,000	\$ 744,089,005
GENERAL FUND SUPPLEMENTAL	\$ 741,989,005	\$ 2,100,000	\$ 744,089,005
GENERAL FUND OTHER USES			
Transfer for Food Service Fund and Campus Activity Fund	\$ 63,079,650	\$ 5,100,000	\$ 68,179,650
GENERAL FUND OTHER USES SUPPLEMENTAL	\$ 63,079,650	\$ 5,100,000	\$ 68,179,650
GRANT FUND			
Additional Grant Fund Revenue for CARES, ESSER, and other Grants	\$ 44,856,127	\$ 48,870,224	\$ 93,726,351
GRANT FUND SUPPLEMENTAL	\$ 44,856,127	\$ 48,870,224	\$ 93,726,351
INFORMATION TECHNOLOGY FUND			
WAP's replacement project	\$ 31,408,329	\$ 750,000	\$ 32,158,329
INFORMATION TECHNOLOGY FUND SUPPLEMENTAL	\$ 31,408,329	\$ 750,000	\$ 32,158,329
INSURANCE RESERVE FUND			
Increase in claims and workmans comp	\$ 11,129,587	\$ 400,000	\$ 11,529,587
INSURANCE RESERVE FUND SUPPLEMENTAL	\$ 11,129,587	\$ 400,000	\$ 11,529,587

**Jefferson County School District No. R-1
Budget Adoption and Appropriations
For the Fiscal Year Beginning July 1, 2020 and Ending June 30, 2021
RESOLUTION**

WHEREAS, the Jefferson County Public School District annual budget for the fiscal year beginning July 1, 2020, and ending June 30, 2021, has been established and a public hearing has been held after duly published public notices; and

WHEREAS, the Board of Education is required by law to adopt a resolution adopting the budget for the fiscal year and authorizing total appropriation amounts to be expended during the said fiscal year.

WHEREAS, the budget provides for revenues and available resources equal to or greater than the total proposed expenditures and transfers as set forth in said budget;

BE IT RESOLVED, by the Board of Education of the Jefferson County School District No. R-1, County of Jefferson, State of Colorado, that the fiscal year 2020/2021 Budget for all funds as presented at this meeting and as amended to this date, be approved and adopted as the budget for the district for the ensuing fiscal period beginning July 1, 2020, and ending June 30, 2021 with total appropriated amounts listed below for both expenditures and interfund transfers:

General Fund	
Expenditures	\$721,106,586
Interfund Transfers	\$ 63,830,825
School Carry Forward Reserve	\$ 18,464,000
Capital Reserve Fund	\$ 5,272,131
Building Fund	\$223,930,531
Debt Service Fund	\$ 73,730,025
Special Revenue Funds	
Campus Activity Fund	\$ 26,721,871
Food Service Fund	\$ 26,283,749
Grant Fund	\$ 93,410,050
Transportation Fund	\$ 28,495,093
Enterprise Funds	
Child Care Fund	\$ 20,777,297
Property Management Fund	\$ 1,894,935
Interfund Transfer	\$ 1,050,000
Internal Service Funds	
Employee Benefits Fund	\$ 7,303,793
Central Services Fund	\$ 3,447,008
Technology Fund	\$ 33,737,455
Insurance Reserve Fund	\$ 10,420,522

BE IT FURTHER RESOLVED, that amounts which were budgeted and appropriated for the 2019/2020 fiscal year budget; which are authorized to be expended, reserved, encumbered or in the case of the Grant Fund, Capital Reserve Fund and Building Fund committed for various purposes and projects by Board action prior to June 30, 2020; and which are incomplete at that time be, and hereby are, ratified and re-appropriated for the 2020/2021 fiscal year for such purposes and projects.

BE IT FURTHER RESOLVED, that the adoption of this Budget Resolution shall be deemed to include the irrevocable pledging of present cash reserves for future fiscal years' payments of any multiple-fiscal year financial obligations authorized or approved by the Board of Education subsequent to November 3, 1992.


BE IT FURTHER RESOLVED, that the adoption of this Budget Resolution approves and authorizes the collection of all district fees displayed in the adopted budget. Further, all fees collected shall not be expended for any other purpose. The district shall maintain a complete list of fees, how the fee was derived and the purpose of each fee in compliance with C.R.S. 22-32-117.

BE IT FURTHER RESOLVED, that the adoption of this Budget Resolution shall be deemed to include the renewal for the 2020/2021 fiscal year of all leases, lease purchase agreements, lease agreements with an option to purchase, and installment purchase agreements in accordance with their terms which have been authorized or approved by the Board of Education subsequent to November 3, 1992.

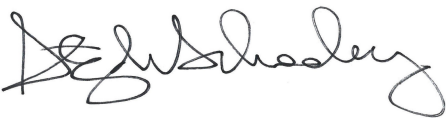
BE IT FURTHER RESOLVED, that the designation "Adopted Budget," the name of the Jefferson County School District No. R-1, the date of adoption and the signature of the President of the Board of Education be entered upon the Adopted Budget and that the Adopted Budget, together with the Budget Resolution, be posted on the School District's public website and placed on file at the principal administrative office of the School District, where both shall remain throughout the 2020/2021 fiscal year and be open for inspection during reasonable business hours.

Adopted this 17th day of June, 2020.

(SEAL)

By: 

Susan Harmon
President, Board of Education

Attest: 

Stephanie Schooley
Secretary, Board of Education

Signed after printing document.

Jefferson County School District No. R-1
Authorizing the Use of a Portion of Beginning Fund Balances
For the Fiscal Year Beginning July 1, 2020 and Ending June 30, 2021
RESOLUTION

WHEREAS, C.R.S. 22-44-105 states that a budget, duly adopted pursuant to this article, shall not provide for expenditures, interfund transfers, or reserves, in excess of available revenues and beginning fund balance.

WHEREAS, the Board of Education may authorize the use of a portion of the beginning fund balance in the budget, stating the amount to be used, the purpose for which the expenditure is needed, and the district's plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit.

WHEREAS, the Board of Education has determined the beginning fund balances in the Building Fund, General Fund, Food Service Fund, Child Care Fund, Property Management Fund, Employee Benefits Fund, Information Technology Fund, and Insurance Reserve Fund are sufficient to allow for the one-time expenditures and the action will not lead to an ongoing deficit.

NOW, THEREFORE, BE IT RESOLVED:

IN ACCORDANCE with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the FY 2020/2021 Beginning Fund Balance for the following funds: Building Fund in the amount of \$220,420,531 related to the acceleration of projects related to the bond; General Fund in the amount of \$21,360,974 to use for reduction in state funding; Food Service in the amount of \$638,755 due to the increases in minimum wage; Child Care Fund in the amount of \$384,875 due to increased expenditures within the preschool programs; Property Management Fund in the amount of \$183,235 due to the transfers to the General Fund and Campus Activity Fund as a reimbursement to schools; Employee Benefits Fund in the amount of \$496,793 related to lower premiums for employees; Information Technology Fund in the amount of \$4,111,551 related to the timing and implementation of projects; and Insurance Reserve Fund in the amount of \$1,787,575 related to timing and cost of claims.

BE IT FURTHER RESOLVED, the use of this portion of these beginning fund balances for the purpose/s set forth above will not lead to ongoing deficits in the funds.

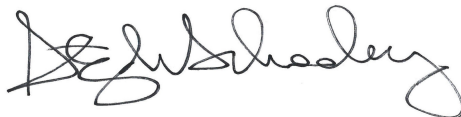
Adopted this 17th day of June, 2020.



(SEAL)

By: _____

Susan Harmon
President, Board of Education



Attest: _____

Stephanie Schooley
Secretary, Board of Education

Signed after printing document.

Jefferson County School District No. R-1
Authorizing the Use of a Portion of Beginning Fund Balances
For the Fiscal Year Beginning July 1, 2020 and Ending June 30, 2021
RESOLUTION

WHEREAS, C.R.S. 22-44-105 states that a budget, duly adopted pursuant to this article, shall not provide for expenditures, interfund transfers, or reserves, in excess of available revenues and beginning fund balance.

WHEREAS, the Board of Education may authorize the use of a portion of the beginning fund balance in the budget, stating the amount to be used, the purpose for which the expenditure is needed, and the district's plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit.

WHEREAS, the Board of Education has determined the beginning fund balances in the Building Fund, General Fund, Food Service Fund, Child Care Fund, Property Management Fund, Employee Benefits Fund, Information Technology Fund, and Insurance Reserve Fund are sufficient to allow for the one-time expenditures and the action will not lead to an ongoing deficit.

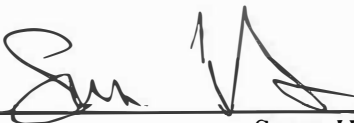
NOW, THEREFORE, BE IT RESOLVED:

IN ACCORDANCE with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the FY 2020/2021 Beginning Fund Balance for the following funds: Building Fund in the amount of \$220,420,531 related to the acceleration of projects related to the bond; General Fund in the amount of \$42,188,833 to use for reduction in state funding; Food Service in the amount of \$727,712 due to the increases in minimum wage; Child Care Fund in the amount of \$800,476 due to increased expenditures within the preschool programs; Property Management Fund in the amount of \$218,946 due to the transfers to the General Fund and Campus Activity Fund as a reimbursement to schools; Employee Benefits Fund in the amount of \$501,677 related to lower premiums for employees; Information Technology Fund in the amount of \$4,111,551 related to the timing and implementation of projects; and Insurance Reserve Fund in the amount of \$1,787,575 related to timing and cost of claims.

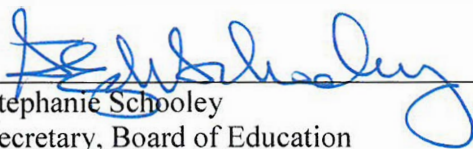
BE IT FURTHER RESOLVED, the use of this portion of these beginning fund balances for the purpose/s set forth above will not lead to ongoing deficits in the funds.

Adopted this 5th day of November, 2020.

(SEAL)

By:  _____
Susan Harmon
President, Board of Education

Attest:


Stephanie Schooley
Secretary, Board of Education

Signed after printing document.

**Jefferson County School District No. R-1
 Budget Adoption and Appropriations
 For the Fiscal Year Beginning July 1, 2020 and Ending June 30, 2021
 RESOLUTION**

WHEREAS, the Jefferson County Public School District annual budget for the fiscal year beginning July 1, 2020, and ending June 30, 2021, has been established and a public hearing has been held after duly published public notices; and

WHEREAS, the Board of Education is required by law to adopt a resolution adopting the budget for the fiscal year and authorizing total appropriation amounts to be expended during the said fiscal year.

WHEREAS, the budget provides for revenues and available resources equal to or greater than the total proposed expenditures and transfers as set forth in said budget;

BE IT RESOLVED, by the Board of Education of the Jefferson County School District No. R-1, County of Jefferson, State of Colorado, that the fiscal year 2020/2021 Budget for all funds as presented at this meeting and as amended to this date, be approved and adopted as the budget for the district for the ensuing fiscal period beginning July 1, 2020, and ending June 30, 2021 with total appropriated amounts listed below for both expenditures and interfund transfers:

General Fund	
Expenditures	\$741,060,864
Interfund Transfers	\$ 64,704,406
School Carry Forward Reserve	\$ 18,464,000
Capital Reserve Fund	\$ 5,305,584
Building Fund	\$223,930,531
Debt Service Fund	\$ 73,730,025
Special Revenue Funds	
Campus Activity Fund	\$ 26,753,112
Food Service Fund	\$ 26,372,706
Grant Fund	\$ 93,410,050
Transportation Fund	\$ 29,102,893
Enterprise Funds	
Child Care Fund	\$ 21,192,898
Property Management Fund	\$ 1,930,646
Interfund Transfer	\$ 1,050,000
Internal Service Funds	
Employee Benefits Fund	\$ 7,308,677
Central Services Fund	\$ 3,482,274
Technology Fund	\$ 34,257,275
Insurance Reserve Fund	\$ 10,440,183

BE IT FURTHER RESOLVED, that amounts which were budgeted and appropriated for the 2019/2020 fiscal year budget; which are authorized to be expended, reserved, encumbered or in the case of the Grant Fund and Bond Fund committed for various purposes and projects by Board action prior to June 30, 2020; and which are incomplete at that time be, and hereby are, ratified and re-appropriated for the 2020/2021 fiscal year for such purposes and projects.

BE IT FURTHER RESOLVED, that the adoption of this Budget Resolution shall be deemed to include the irrevocable pledging of present cash reserves for future fiscal years' payments of any multiple-fiscal year financial obligations authorized or approved by the Board of Education subsequent to November 3, 1992.

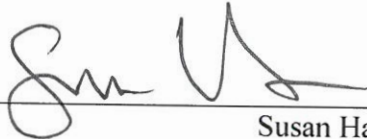
BE IT FURTHER RESOLVED, that the adoption of this Budget Resolution approves and authorizes the collection of all district fees displayed in the adopted budget. Further, all fees collected shall not be expended for any other purpose. The district shall maintain a complete list of fees, how the fee was derived and the purpose of each fee in compliance with C.R.S. 22-32-117.

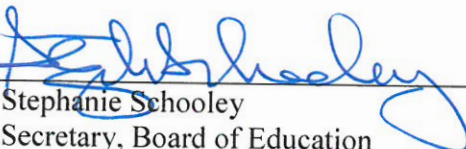
BE IT FURTHER RESOLVED, that the adoption of this Budget Resolution shall be deemed to include the renewal for the 2020/2021 fiscal year of all leases, lease purchase agreements, lease agreements with an option to purchase, and installment purchase agreements in accordance with their terms which have been authorized or approved by the Board of Education subsequent to November 3, 1992.

BE IT FURTHER RESOLVED, that the designation "Adopted Budget," the name of the Jefferson County School District No. R-1, the date of adoption and the signature of the President of the Board of Education be entered upon the Adopted Budget and that the Adopted Budget, together with the Budget Resolution, be posted on the School District's public website and placed on file at the principal administrative office of the School District, where both shall remain throughout the 2020/2021 fiscal year and be open for inspection during reasonable business hours.

Adopted this 5th day of November, 2020.

(SEAL)

By: 
Susan Harmon
President, Board of Education

Attest: 
Stephanie Schooley
Secretary, Board of Education

Signed after printing document.

Appendix B

JEFFCO BUILDS PROJECT STATUS

AS OF MARCH 25, 2020

PROJECTS STARTED Q1 - 2019

	Consultant Selection	Contractor Selection	Design Advisory Group	Schematic Design	Design Development	Construction Documents	Pricing	Construction	Percent Complete
Addition / Remodel, Replacement									
Arvada HS - Addition/Remodel	✓	✓	✓	✓	✓	✓	✓	●	25%
Columbine HS Addition/Remodel	✓	✓	✓	✓	✓	●	●		
Green Mountain HS Addition/Remodel	✓	✓	✓	✓	✓	●	●		
Kendrick Lakes ES Replacement	✓	✓	✓	✓	✓	✓	✓	●	5%
Three Creeks K-8 Addition	✓	✓	✓	✓	✓	✓	✓	●	50%
Wilmot ES Addition	✓	✓	✓	✓	✓	✓	✓	●	20%
Track & Artificial Turf Fields									
Arvada HS	✓	✓	✓	✓	✓	✓	✓	✓	100%
Chatfield HS	✓	✓	✓	✓	✓	✓	✓	✓	100%
Conifer HS	✓	✓	✓	✓	✓	✓	✓	●	98%
Dakota Ridge HS	✓	✓	✓	✓	✓	✓	✓	✓	100%
Evergreen HS	✓	✓	✓	✓	✓	✓	✓	✓	100%
Lakewood HS	✓	✓	✓	✓	✓	✓	✓	✓	100%
Ralston Valley HS	✓	✓	✓	✓	✓	✓	✓	✓	100%
West Jefferson MS	✓	✓	✓	✓	✓	✓	✓	✓	100%
Paving Projects									
Deviny ES	✓	✓	✓	✓	✓	✓	✓	✓	100%
Evergreen MS	✓	✓	✓	✓	✓	✓	✓	✓	100%
Hackberry Hill ES	✓	✓	✓	✓	✓	✓	✓	✓	100%
Maple Grove ES	✓	✓	✓	✓	✓	✓	✓	✓	100%
Parmalee ES	✓	✓	✓	✓	✓	✓	✓	✓	100%
Peck ES	✓	✓	✓	✓	✓	✓	✓	✓	100%

PROJECTS STARTED Q1 - 2019

	Consultant Selection	Contractor Selection	Design Advisory Group	Schematic Design	Design Development	Construction Documents	Pricing	Construction	Percent Complete
Playground Projects									
Belmar ES	✓	✓	✓	✓	✓	✓	✓	✓	100%
Columbine Hills ES	✓	✓	✓	✓	✓	✓	✓	✓	100%
Eiber ES	✓	✓	✓	✓	✓	✓	✓	✓	100%
Free Horizon Montessori	✓	✓	✓	✓	✓	✓	✓	✓	100%
Patterson ES	✓	✓	✓	✓	✓	✓	✓	✓	100%
Ralston ES	✓	✓	✓	✓	✓	✓	✓	✓	100%
Welchester ES	✓	✓	✓	✓	✓	✓	✓	✓	100%
Wilmore-Davis ES	✓	✓	✓	✓	✓	✓	✓	✓	100%
Roofing									
Lakewood HS	✓	✓	✓	✓	✓	✓	✓	✓	100%
Ralston Valley HS	✓	✓	✓	✓	✓	✓	✓	✓	100%
Eiber ES	✓	✓	✓	✓	✓	✓	✓	✓	100%
Green Gables ES	✓	✓	✓	✓	✓	✓	✓	✓	100%
Wilmot ES	✓	✓	✓	✓	✓	✓	✓	✓	100%
Security									
IT Cameras - Districtwide	✓	✓	✓	✓	✓	●	●	●	50%
Security Locks - Districtwide	✓	✓	✓	✓	✓	✓	✓	✓	95%
Site Lighting - 6 sites	✓	✓	✓	✓	✓	✓	✓	✓	100%
Fire Alarm Upgrades	✓	✓	✓	✓	✓	✓	✓	✓	100%
Security Glazing Replacement	✓	✓	✓	✓	✓	●	●	●	15%
Flooring Replacement									
8 ES Sites	✓	✓	✓	✓	✓	✓	✓	✓	100%
Fixtures, Furnishings & Equipment (FF&E)									
Arvada K8	✓	✓	✓	✓	✓	✓	✓	✓	100%
West Jefferson MS	✓	✓	✓	✓	✓	✓	✓	✓	100%

PROJECTS STARTED Q3 - 2019

	Consultant Selection	Contractor Selection	Design Advisory Group	Schematic Design	Design Development	Construction Documents	Pricing	Construction	Percent Complete
Addition / Remodel, Replacement									
Conifer HS Addition/Remodel	✓	✓	✓	✓	●				
Jefferson Jr/Sr HS Addition/Remodel	✓	✓	●						
Bell MS Addition	✓		✓	●					
Lumberg ES Addition/Remodel	✓	✓	●						
Manning MS Addition	✓		✓	●					
South Warren Tech Facility	✓		✓	●					
Trailblazer Stadium	✓		✓	✓		●			
Wayne Carle MS Addition	✓		✓	●					
Track & Artificial Turf Fields									
Arvada West HS Track	✓	✓	✓	✓		●			
Columbine HS	✓	✓	✓	✓		●			
Golden HS Track	✓	✓	✓	✓		●			
Green Mountain HS	✓	✓	✓	✓		●			
Pomona HS	✓	✓	✓	✓		●			
Standley Lake HS	✓	✓	✓	✓		●			
Paving Projects									
Columbine Hills ES	✓		✓	✓		●			
Everitt MS	✓		✓	✓		●			
Lawrence ES	✓		✓	✓		●			
Mitchell ES	✓		✓	✓		●			
Ryan ES	✓		✓	✓		●			
Shelton ES	✓		✓	✓		●			
Mechanical Projects									
Patterson ES	✓		✓	✓		●			
Ryan ES	✓		✓	✓		●			
Stott ES	✓		✓	✓		●			
Westridge ES	✓		✓	✓		●			

PROJECTS STARTED Q3 - 2019

	Consultant Selection	Contractor Selection	Design Advisory Group	Schematic Design	Design Development	Construction Documents	Pricing	Construction	Percent Complete
Playground Projects									
Allendale ES	✓		✓	✓	✓	●			
Dutch Creek ES	✓		✓	✓	✓	●			
Fletcher Miller Special	✓		✓	✓	✓	●			
Kendallvue ES	✓		✓	✓	✓	●			
Sheridan Green ES	✓		✓	✓	✓	●			
Stony Creek ES	✓		✓	✓	✓	●			
Stott ES	✓		✓	✓	✓	●			
Vanderhoof ES	✓		✓	✓	✓	●			
Westridge ES	✓		✓	✓	✓	●			
Roofing									
Carmody MS	✓		✓	✓	✓	●			
Evergreen HS	✓		✓	✓	✓	●			
Kullerstrand ES	✓		✓	✓	✓	●			
Little ES	✓		✓	✓	✓	●			
Swanson ES	✓		✓	✓	✓	●			
Thompson ES	✓		✓	✓	✓	●			
Security									
IT Cameras - Districtwide	✓		✓	✓	✓	✓	✓	●	
Security Locks - Districtwide	✓		✓	✓	✓	✓			
Security Glazing Replacement	✓		✓	✓	✓	✓	✓	●	
Flooring Replacement									
8 Sites	✓		✓	✓	✓	●			

PROJECTS STARTED Q3 - 2019

	Consultant Selection	Contractor Selection	Design Advisory Group	Schematic Design	Design Development	Construction Documents	Pricing	Construction	Percent Complete
	Efficiency & Future Ready								
Adams ES	✓		✓	✓	✓	●			
Arvada K-8	✓		✓	✓	✓	●			
Belmar ES	✓		✓	✓	✓	●			
Brady Option	✓		✓	✓	✓	●			
Columbine Hills ES	✓		✓	✓	✓	●			
Coronado ES	✓		✓	✓	✓	●			
Dutch Creek ES	✓		✓	✓	✓	●			
Eiber ES	✓		✓	✓	✓	●			
Foothills ES	✓		✓	✓	✓	●			
Fremont ES	✓		✓	✓	✓	●			
Green Gables ES	✓		✓	✓	✓	●			
Hackberry Hill ES	✓		✓	✓	✓	●			
Hutchinson ES	✓		✓	✓	✓	●			
Kullerstrand ES	✓		✓	✓	✓	●			
Lukas ES	✓		✓	✓	✓	●			
Ralston ES	✓		✓	✓	✓	●			
Semper ES	✓		✓	✓	✓	●			
Stober ES	✓		✓	✓	✓	●			
Vivian ES	✓		✓	✓	✓	●			
Welchster ES	✓		✓	✓	✓	●			
Witt ES	✓		✓	✓	✓	●			

PROJECTS STARTED Q3 - 2019

	Consultant Selection	Contractor Selection	Design Advisory Group	Schematic Design	Design Development	Construction Documents	Pricing	Construction	Percent Complete
	Fixtures, Furnishings & Equipment (FF&E)								
Adams ES	✓		✓	✓	✓				
Belmar ES	✓		✓	✓	✓				
Eiber ES	✓		✓	✓	✓				
Foothills ES	✓		✓	✓	✓				
Fremont ES	✓		✓	✓	✓				
Green Gables ES	✓		✓	✓	✓				
Hutchinson ES	✓		✓	✓	✓				
Lukas ES	✓		✓	✓	✓				
Stober ES	✓		✓	✓	✓				
Welcheater ES	✓		✓	✓	✓				
Witt ES	✓		✓	✓	✓				
Kendrick Lakes ES	✓		✓	✓	✓				
Three Creeks K-8	✓		✓	✓	✓				
Wilmot ES	✓		✓	✓	✓				

CHARTER SCHOOL PROJECTS

	Consultant Selection	Contractor Selection	Design Advisory Group	Schematic Design	Design Development	Construction Documents	Pricing	Construction	Percent Complete
Jefferson Academy HS								✓	100%
Jefferson Academy ES/MS			Funds to Jefferson Academy HS Project						
Lincoln Academy		✓	✓		●				
Excel Academy		✓	✓	✓					
Addenbrooke		✓	✓	✓					
Collegiate Academy		✓							
Doral									
Great Work Montessori									
Compass Montessori Golden	✓								60%
Compass Montessori Wheat Ridge	✓								60%
Montessori Peaks		✓	●						
Rocky Mountain Academy of Evergreen	✓			✓					100%
Rocky Mountain Deaf School		✓		✓	●				
Woodrow Wilson Academy	✓			✓	✓	✓	✓	●	100%
Mountain Phoenix		✓	✓	✓	✓	✓	✓		
Two Roads	✓								100%
New America	✓								100%

