



JEFFCO PUBLIC SCHOOLS

2019 2020



REVISED ADOPTED BUDGET





Jefferson County School District, No. R-1

1829 Denver West Drive, Bldg. 27

Golden, Colorado 80401

www.jeffcopublicschools.org

2019/2020 Revised Budget

Presented to the Board of Education

October 10, 2019

This document includes changes to the budget
that was adopted on June 6, 2019.

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Prepared by the Office of Budget Management and Development
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Table of Contents

Financial Section

Description of Funds..... 1

Two Year Comparison of Funds 3

Consolidated Summary of Fund Balances Sources and Uses 4

General Fund..... 7

General Fund Budgetary Assumptions 9

General Fund Revenue Sources and Classifications..... 16

General Fund Expenditures Uses and Classifications 20

General Fund Summary 24

School Budget Allocations by Level 29

Budget Allocations by Division 42

Athletics and Activities 43

Board of Education 47

Custodial Services 49

District Leadership and Communications 51

Districtwide 54

Educational Research and Design..... 57

Field Services 61

Financial Services 64

Human Resources 66

Innovation and Effectiveness 69

Security and Emergency Management 71

Student Success 73

Telecommunications, Network and Utilities 77

Capital Project Funds 79

Capital Project Funds Budget 80

Debt Service Fund 85

Debt Service Fund Budget 86

Special Revenue Funds..... 91

Campus Activity Fund Budget..... 92

Food Service Fund Budget 94

Grants Fund Budget..... 96

Transportation Fund Budget 98

Enterprise Funds..... 101

Child Care Fund Budget..... 102

Property Management Fund Budget 104

Internal Service Funds 107

Employee Benefits Fund Budget 108

Insurance Reserve Fund Budget 110

Central Services Fund Budget 112

Information Technology Fund Budget 114

Glossary 117

Appendix

Appendix A A1

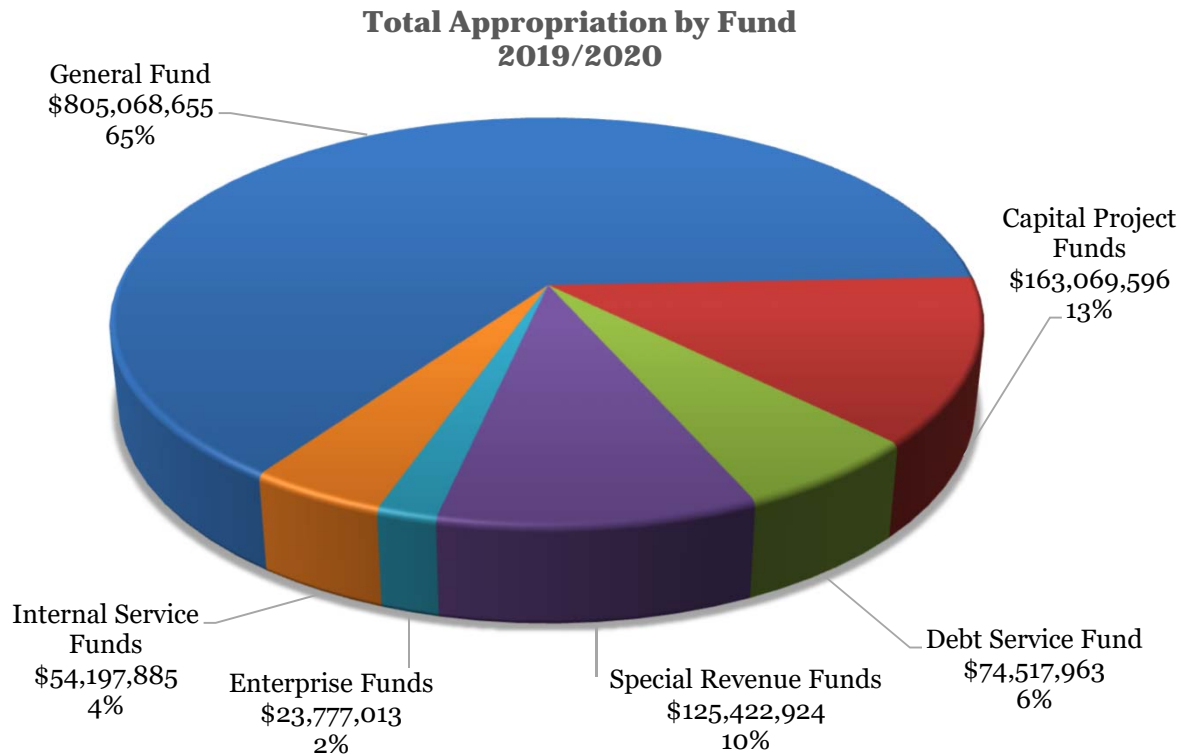
Appendix B..... B1



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 <i>2018 Bond</i>	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 is the 2018 5B voter approved bond. See appendix for detail information regarding the bond projects.
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.





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Two-Year Comparison of Funds

	2018/2019* Budget	2019/2020** Budget	Amount Change	% Change	Reason for Change
General Fund	\$748,367,303	\$805,068,655	\$56,701,352	7.58%	Expenditures are increasing due to additional state funding resulting in compensation increases, school budget increases, and other board directed expenditures.
Capital Project Funds					
Capital Reserve Fund	47,103,877	16,476,994	(30,626,883)	-65.02%	Expenditures are decreasing due to work completed at middle school expansions and saving for bond program.
Bond Fund 18	39,778,167	146,592,602	106,814,435	268.53%	Expenditures are increasing due to work related 2018 Bond (5B).
Debt Service Fund	51,655,714	74,517,963	22,862,249	44.26%	Expenditures are increasing due to new debt from 2018 Bond (5B).
Special Revenue Funds					
Campus Activity Fund	28,121,712	27,428,382	(693,330)	-2.47%	Prior year expenditures were higher due to timing of activities and 1:1 device fees.
Food Service Fund	25,551,818	25,566,131	14,313	0.06%	Expenditures are increasing due to raising minimum wage and other compensation increases.
Grant Fund	42,042,708	44,856,127	2,813,419	6.69%	Expenditures are increasing due to additional grant awards.
Transportation Fund	26,906,820	27,572,284	665,464	2.47%	Expenditures are increasing due to salary increases.
Enterprise Funds					
Child Care Fund	15,987,777	20,814,249	4,826,472	30.19%	Expenditures are increasing due to salary increases and additional preschool centers.
Property Management Fund	2,972,232	2,962,764	(9,468)	-0.32%	Expenditures are decreasing due to anticipated lower supply costs.
Internal Service Funds					
Employee Benefits Fund	7,114,012	7,952,162	838,150	11.78%	Expenditures are increasing due to higher premiums, claims, and administration costs along with the expansion of plan options.
Central Services Fund	3,455,015	3,707,807	252,792	7.32%	Expenditures are higher due to increased depreciation expenses and small equipment purchases.
Technology Fund	29,491,984	31,408,329	1,916,345	6.50%	Expenditures are increasing from rising salaries and maintenance costs and timing of projects.
Insurance Reserve Fund	15,277,235	11,129,587	(4,147,648)	-27.15%	Expenditures are decreasing to normal levels following closure of large claims from 2017 storm event.
Total All Funds	\$1,083,826,374	\$1,246,054,036	\$162,227,662	14.97%	

*Includes budgetary increases for 2018/2019 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
2019/2020
Consolidated Summary of Fund Balances Sources and Uses

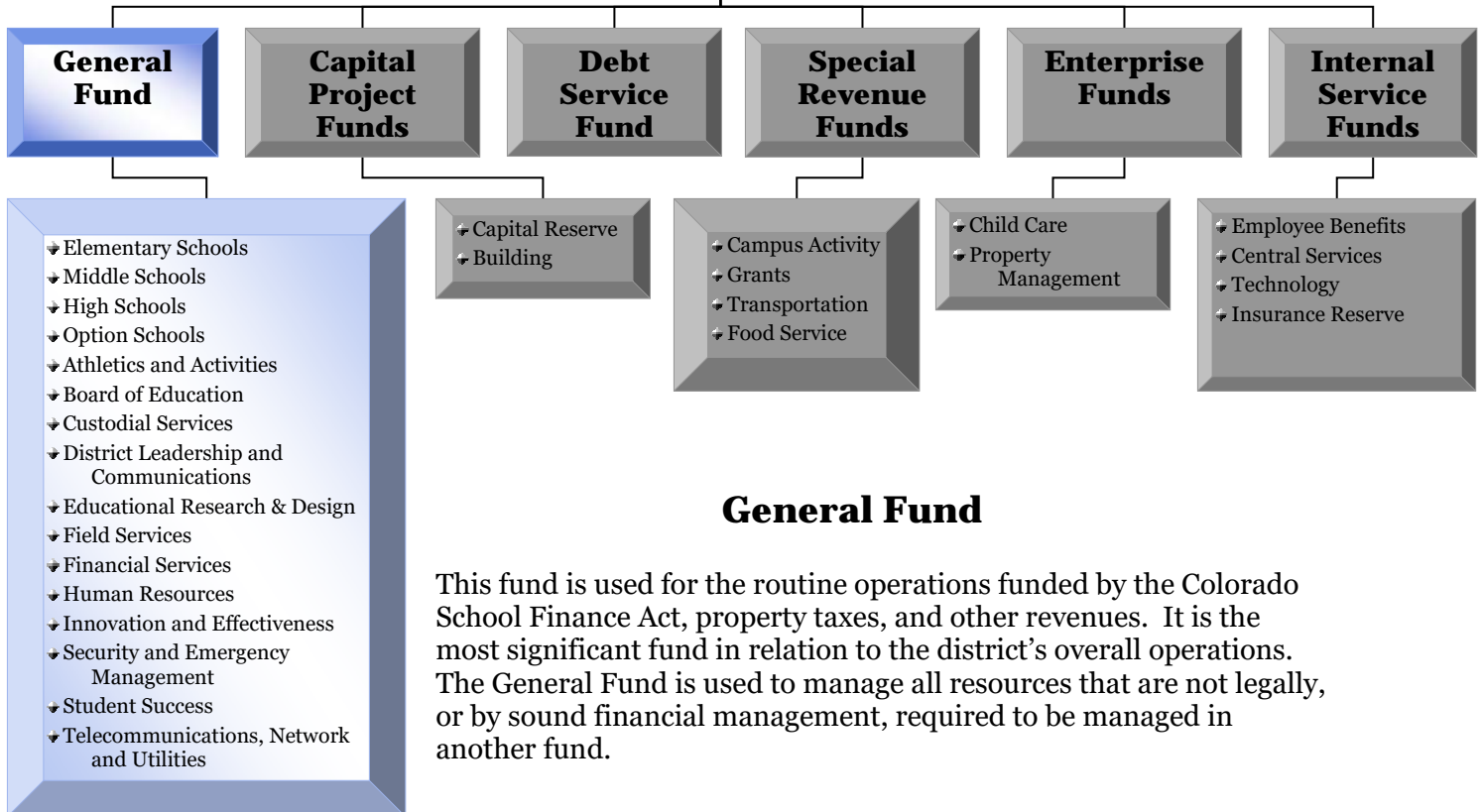
	Beginning Fund Balance 2019/2020	Revenue & Other Sources	Transfers In	Total Revenue & Sources of Funds	Total Available
General Fund*	\$130,565,972	\$800,508,139	\$400,000	\$800,908,139	\$931,474,111
Capital Project Funds					
Capital Reserve Fund	26,475,475	1,996,919	23,884,494	25,881,413	52,356,888
Bond Fund 18	341,577,182	6,800,000	-	6,800,000	348,377,182
Debt Service Fund	80,058,792	69,517,963	-	69,517,963	149,576,755
Special Revenue Funds					
Campus Activity Fund	9,866,198	26,306,594	1,100,000	27,406,594	37,272,792
Food Service Fund	5,317,088	24,804,474	-	24,804,474	30,121,562
Grant Fund	8,776,867	44,856,127	-	44,856,127	53,632,994
Transportation Fund	1,184,390	8,473,672	19,098,613	27,572,285	28,756,675
Enterprise Funds					
Child Care Fund	5,101,336	16,507,532	4,161,820	20,669,352	25,770,688
Property Management Fund	5,677,959	2,862,476	-	2,862,476	8,540,435
Internal Service Funds					
Employee Benefits Fund	10,374,456	6,260,000	-	6,260,000	16,634,456
Central Services Fund	2,665,322	3,590,000	-	3,590,000	6,255,322
Technology Fund	11,859,616	19,828,831	9,001,776	28,830,607	40,690,223
Insurance Reserve Fund	6,951,155	703,000	6,882,947	7,585,947	14,537,102
Total All Funds	<u>\$646,451,808</u>	<u>\$1,033,015,727</u>	<u>\$64,529,650</u>	<u>\$1,097,545,377</u>	<u>\$1,743,997,185</u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Consolidated Summary of Fund Balances Sources and Uses

Total Expenditures, Other Uses & Transfers Out	Estimated Ending Fund Balance 2019/2020	Change in Ending Fund Balance	Change in Ending Fund Balance of Greater Than 10 Percent
\$805,068,655	\$126,405,456	-3.19%	Decrease due to additional spending of 5A funds from 18/19.
16,476,994	35,879,894	35.52%	Increase in ending fund balance is due to the completion of middle school additions and fewer projects in FY20.
146,592,602	201,784,580	-40.93%	Decrease in ending fund balance due to ongoing Bond project completion
74,517,963	75,058,792	-6.25%	An intentional spend-down of fund balance aligns with increased repayment of existing and new 2018 5B Bond.
27,428,382	9,844,410	-0.22%	No significant change.
25,566,131	4,555,431	-14.32%	Decrease in ending fund balance due to lower revenues and higher personnel costs.
44,856,127	8,776,867	-	No change.
27,572,284	1,184,391	-	No change.
20,814,249	4,956,439	-2.84%	Decrease in ending fund balance due to increase in salary costs.
2,962,764	5,577,671	-1.77%	Decrease in ending fund balance due to increase in salaries, utilities and supply costs.
7,952,162	8,682,294	-16.31%	Ending fund balance is decreasing due to increased administration costs and higher claim losses.
3,707,807	2,547,515	-4.42%	Ending fund balance is decreasing due to increased salaries, supplies and administration costs.
31,408,329	9,281,894	-21.74%	Ending fund balance is decreasing due to higher costs in the repairs and maintenance category associated with increased district devices.
11,129,587	3,407,515	-50.98%	Ending fund balance is decreasing due to increased claims and premium costs while revenue expectations drop.
\$1,246,054,036	\$497,943,149	-22.97%	



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 – Budgetary Assumptions

The General Fund is the main operational fund and accounts for the primary operations of the district. The primary revenue for the General Fund is from the state and the 1994 School Finance Act. The sources of this funding is from state and local (property tax) funds. Funding in Colorado for K-12 education continues to be lower than the national average. The Colorado economy has been improving since the Great Recession; however, state budgetary constraints with competing demands persist. The challenge of structural issues from TABOR and Gallagher and the implications of the federal tax cuts put pressure on the state for addressing needs and cause uncertainty on future impacts to Colorado's economy. The state's use of the budget stabilization factor prevails, dramatically reducing K-12 funding across the state.



School districts in the state of Colorado can ask their voters for approval for additional revenues beyond the State Finance Act formula, these funds are referred to as mill levy overrides (MLO). In November 2018, Jeffco voters approved the 5A ballot question for \$33M in additional MLO. The Board of Education directed these override revenues to be targeted toward attracting and retaining high quality teachers and staff (50 percent), improving student safety by increasing mental health supports (20 percent), expanding science, technology, engineering and math (STEM) and career/technical education (10 percent), updating instructional technology (10 percent) and increasing early childhood education (10 percent). In order to provide clarity and transparency, development of the budget had two separate, parallel processes: one to work on proposed expenditures for the new 5A MLO funds and another to program new state funds. The spring 2019 5A MLO funds were spent as one-time and/or on-going through a supplemental in the 2018/2019 budget. However, due to the timing of the first receipts of this revenue in spring of 2019, not all funds could be expended before the end of the fiscal year. The unspent amounts are being tracked by the assigned reserve category and carried forward to the next year for their intended purpose.

For the 2019/2020 school year, state revenues continued to improve, allowing the budget stabilization factor to be reduced by \$100M, meaning the state funding for Jeffco would increase. In addition, the state passed full day kindergarten as well as additional funding of approximately \$22M statewide for Tier B Special Education Students.

The following section presents the major budgetary assumptions for the 2019/2020 budget. Below is a summary of assumptions for both revenue and expenditures.

Revenue

School Finance Act revenue projections and assumptions are based on information from the state of Colorado, anticipated enrollment changes and other forecasted fluctuations as stated in the School Finance Act. The School Finance Act will increase in inflation by 2.7 percent, assumes enrollment will remain relatively flat, decreases the budget stabilization



factor by \$100M statewide, and adds an additional \$22M for Tier B special education students. In addition, full day kindergarten was passed, providing full funding for all day kindergarten. As calculated by the Colorado Department of Education, Jeffco will receive an increase in state funding of \$41M, which is an increase of \$355 per pupil. This total funding includes \$4.1M for charter schools, preschool, and innovation schools. In addition, Jeffco will receive an additional \$2M for state categorical Tier B funding. The net increase for the General Fund from state funding will be \$39M for 2019/2020. The 5A mill levy override funds were added as a supplemental budget to the 2018/2019 budget as ongoing funds; therefore they are not represented as new funds for 2019/2020.

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 2019/2020 with an estimated decrease of 250 students for district managed schools, equaling a loss of \$2M in revenue. Enrollment numbers by level for district-managed and option schools can be found in the *Informational Section* of this document. Enrollment projections include the addition of one district innovation school transitioning from a charter school, as well as a decrease of one district-managed charter school.

In addition to new state funding, there is an estimated increase in specific ownership tax as well as an increase in interest revenue. See chart below for details.

2019/2020 Increases to Revenue	
Revenue	On-Going
School Finance Act less Pass-through to Charter Schools	\$ 21,700,000
Loss of Student Enrollment (250)	(2,000,000)
State Categorical Tier B	2,000,000
Full Day Kindergarten (FDK) Funding	15,200,000
Reduction of Fees (FDK)	(6,000,000)
Inflation 5A	810,000
1:1 Device Fees	1,100,000
Interest Revenue	1,500,000
Specific Ownership Tax (local)	9,000,000
Other Revenue	\$ 43,310,000

Expenditures

5A Mill Levy

In November of 2018, the voters approved 5A, a \$33M mill levy override (MLO). Approximately, \$3M 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 of Education. The distribution of funds is broken into five categories: Compensation (\$15M), Career Tech-Ed/STEM (\$3M), Classroom Technology (\$3M), Safety and Mental Health Support (\$6M), and Early Childhood Education (\$3M). At the end of 2018/2019, there was \$12.5M in MLO to be permanently programmed and \$10.4M in reserves for one-time use.



The charts below provide detail of 5A expenditures for 2019/2020. The mill levy revenue to cover these expenditures was appropriated in 2018/2019 ongoing. Detail for 5A expenditures and the reconciliation of the mill levy reserves can be found in Appendix B. The budget office will continue to monitor closely and, in addition, will be presenting to the Financial Oversight Committee on the progress of all MLO dollars.

2019/2020 5A Mill Levy Override Expenditures			
Expenditures	FTE	On-going	One-time
Jeffco Career Links Project		\$ 88,460	\$ 5,150
Career Links School Supports	6.0	547,186	
Staff Development/Buck Institute			100,000
College Credit for Pathways		105,600	
Pathways to Teaching		35,887	
CTE Middle School Program Pathways		200,000	710,000
Program Implementation			440,000
Career Tech-Ed/STEM	6.0	\$ 977,133	\$ 1,255,150
IT - 1:1 Devices		\$ 900,000	\$ 900,000
Social Emotional Learning Specialists	52.0	4,078,000	
GT Social Emotional Learning Counselors	2.0	208,000	
Behavioral Team & Training	5.0	401,000	
Suicide Prevention and Support		210,000	
Employee Assistance Program (EAP)	1.0	97,500	
SEL Training and Materials		150,200	
School Allocation \$10/Student			860,000
Contracted Drug Intervention Services		60,000	140,000
Contracted Services			250,000
Registered Nurses	9.0	690,300	
Title IX Coordinator	1.0	105,000	
Safety and Mental Health Support	70.0	\$ 6,000,000	\$ 1,250,000
Professional Development			100,000
Teachers	36.0	2,700,680	
6 New Preschool Classrooms			800,000
Early Childhood Education	36.0	\$ 2,700,680	\$ 900,000
Grand Total - Board Directed New Expenditures (5A)	112.0	\$ 10,577,813	\$ 4,305,150

Other Expenditures

The Board of Education received information from the District Accountability Committee as well as input from the community on top priorities in spending for schools. In addition, the Board heard from several taskforce groups on top priorities. These priorities included compensation, District Unified Improvement Plan support, mental health/behavioral support, bell study support, individual division needs and Student Based Budgeting (SBB) funding increases.

The Board approved the new expenditures for 2019/2020 as listed below. The largest increase is for employee compensation, which includes steps and level increases and a 2.5 percent COLA, a total increase of a 5.4 percent. In late August, the Board ratified an agreement with the Jefferson County Education Association (JCEA) that included step increase to eligible employee, educational achievement level change to eligible employees, a cost of living increase of 2.5 percent, and implementation of longevity compensation to honor the past pay freezes incurred by JCEA staff. The Board ratified an agreement with the Jeffco Educational Support Professionals Association (JESPA) that included a 2.52 percent salary schedule adjustment (from 5A MLO ongoing dollars), minor structural changes to the salary schedule, step increases for eligible employees, and a cost of living increase of 2.5 percent. This agreement includes both new state funding and ongoing 2.67 percent 5A MLO dollars.

The revised budget was adopted by the Board of Education on the 10th of October, changes from previously adopted budget included an additional 1.0 percent COLA for all bargaining groups, and a \$3.0M longevity pay (0.68 percent) for the Jefferson County Education Association (JCEA).

2019/2020 Expenditure Changes		
Compensation	On-going	One-time
District Wide Compensation Increase (Steps, Lanes, Quartiles, 2.5% COLA) (Average Comp Increase 4.4%)	35,200,000	
PERA Changes (mandated)	1,300,000	-
	\$ 36,500,000	\$ -
Other Employer Costs / Adjustments		
Retirement & Turnover Savings	\$ (6,000,000)	
5A Mill Levy Expenditures	14,882,963	
Board Directed New Expenditures (Detail Below)	3,988,203	70,000
Student Success (Tier B) Support	2,000,000	
1:1 Device Support from fees	1,100,000	
SBB Full Day Kindergarten	9,200,000	
Subtotal Other Employer Costs/Adjustments	\$ 25,171,166	\$ 70,000
Net Proposed Increases	\$ 61,671,166	\$ 70,000

2019/2020 Board Directed New Expenditures (Detail)			
Expenditures	FTE	On-going	One-time
Athletics and Activities - Mandated Increases		97,000	
Communications Family Engagement		\$ 30,000	
Custodial - Staffing and Supplies	1.5	\$ 77,465	
Employee Relations Two Part-time Employees		30,000	
ERD - Translation Services	1.0	150,000	
ERD-Educator Pathways to Transform the Task	4.0	309,232	
Human Resources - Boettcher Residency Program Expansion		135,000	
Insurance Reserve - Premiums/Claim Increases and Training Software		1,638,500	
Options - At Risk Transition Coordinators	1.5	75,000	
Safety and Security - Campus Supervisor FTE	6.0	236,626	
Student Success - Dropout Safety Nets	6.0	659,380	
Transportation - Bell time Study			70,000
Utilities - Natural Gas		300,000	
Utilities - Refuse & Dump fees		100,000	
Utilities - Storm Water		150,000	
Grand Total - Board Directed New Expenditures	\$ 20	\$ 3,988,203	\$ 70,000



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 Taxpayer Bill of Rights or 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 2018/2019 with approximately \$131M 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.

Unassigned reserves provide a benchmark for fiscal health used by the Colorado Department of Education, Colorado State Auditor, GFOA and rating agencies. According to GFOA, the range for appropriate reserves is 8 to 17 percent of total expenditures. In total, the 2018/2019 estimated unassigned reserves for Jeffco are \$79M or 11.5 percent of expenditures. This falls within GFOA's recommended range. The unassigned reserves include the Board of Education reserve of 4 percent.

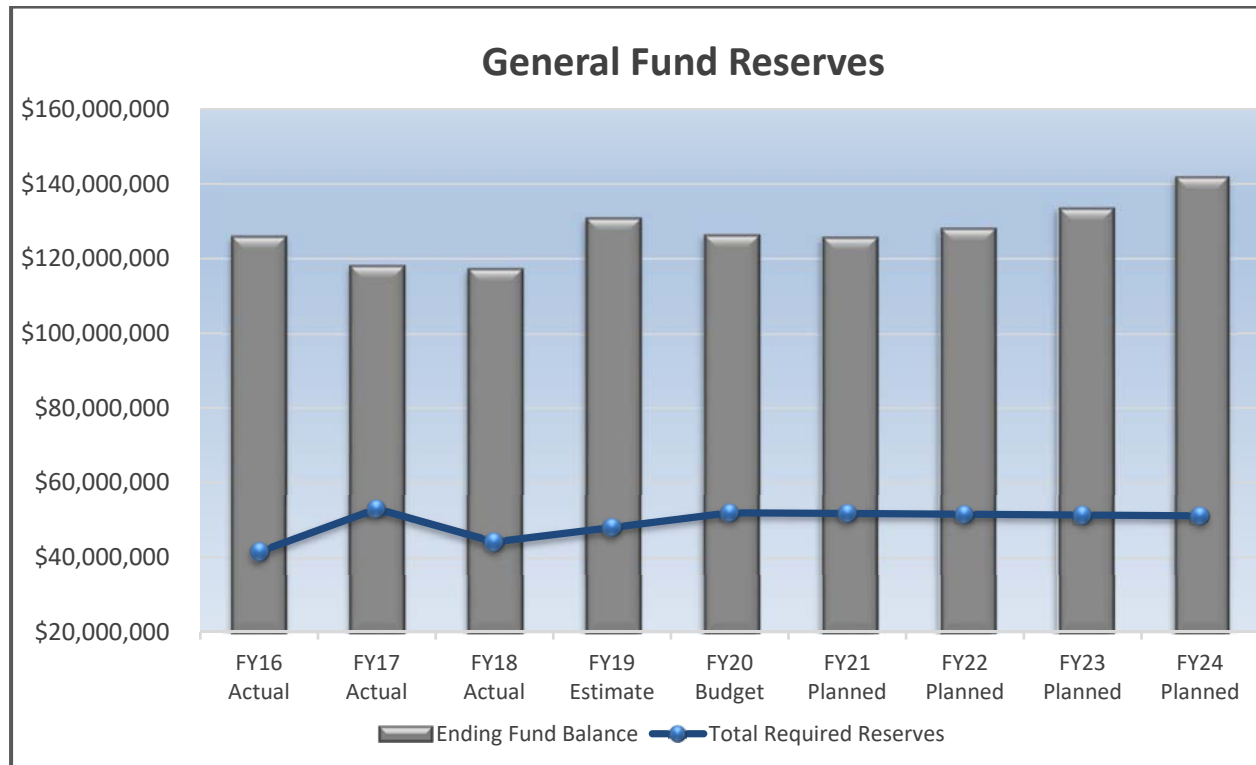
Rating agencies also focus on unassigned reserves. The district maintains an Aa2 credit rating from Moody's and an AA- from Standard & Poor's. These ratings are important to the district for both short term obligations such as Tax Anticipation and long term borrowing like capital construction bonds or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

From the fiduciary responsibility perspective, consideration of the state, regional and local economies must be taken into consideration as well. The state economists continue to be watchful for another economic downturn that could impact state General Fund resources, the primary source of funding for K-12 education in Colorado. The state has looming obligations for

their available resources including TABOR mandated refunds to taxpayers, transportation funding, PERA commitments and higher education funding. In addition to these cost increases, it is uncommon for the economy to have a period of 10 or more years without a natural and cyclical downturn. The Great Recession began in December of 2007 so the budget period is within the 10-year window. All of these factors at the state level could result in a decreased funding level for K-12 education within the near future.

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.

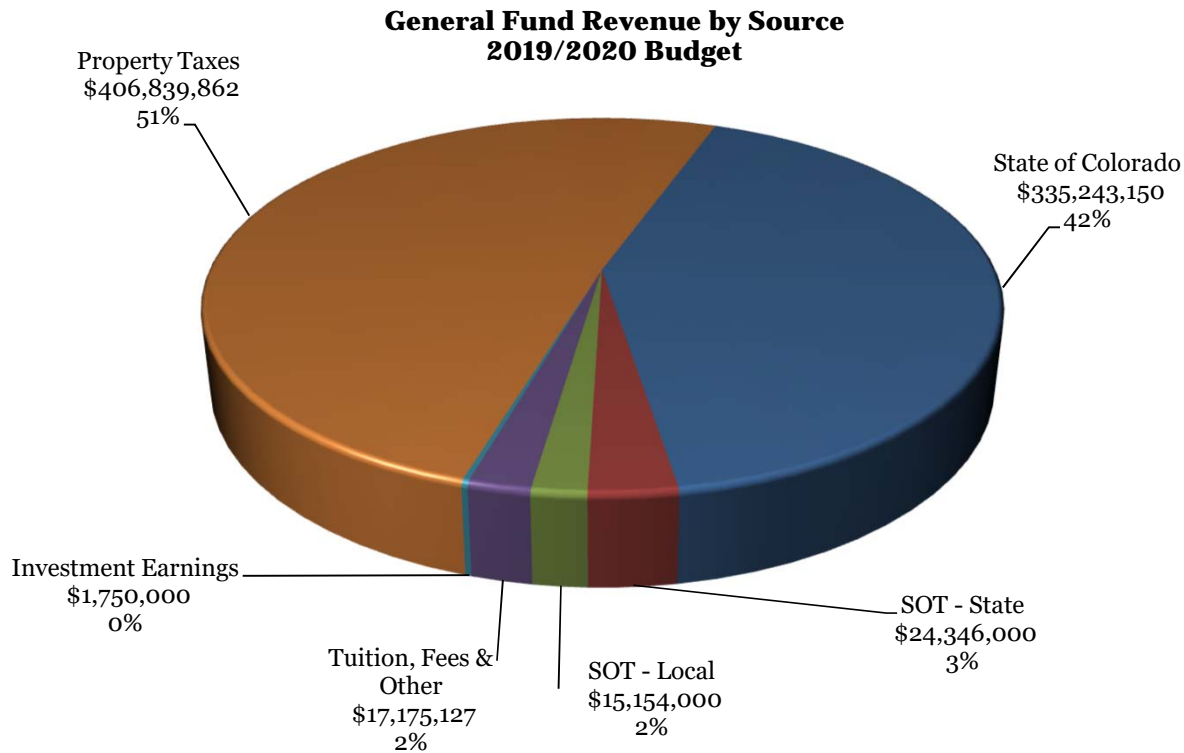


General Fund Revenue Sources and Classifications

The total General Fund revenue budget for 2019/2020 is \$801M. 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. Jeffco will have an increase in General Fund revenue from the state related to an increase in per pupil funding. Specific Ownership Tax (SOT) has been trending higher than budget. The district has increased SOT for 2019/2020 based on the assumption that this trend continues. Due to a good market, interest rates have continued to be favorable, therefore an increase based on prior year trending has been budgeted. There was a decrease in other revenue due to the passing of state funding full day kindergarten, as well as a shift in fees collected for 1:1 devices with the passage of the 5A Mill Levy Override.

	2015/2016 Actual	2016/2017 Actual	2017/2018 Actual	2018/2019 Estimate	2019/2020 Budget
State of Colorado	311,866,801	312,043,678	292,703,917	321,656,218	\$ 335,243,150
SOT - State	15,449,018	17,902,552	21,449,487	19,701,484	\$ 24,346,000
SOT - Local	15,350,460	15,398,326	17,094,065	10,698,516	\$ 15,154,000
Tuition, Fees & Other	21,839,347	22,224,924	24,799,641	23,050,000	\$ 17,175,127
Investment Earnings	515,984	505,382	1,092,929	250,000	\$ 1,750,000
Property Taxes	319,494,554	318,067,852	346,309,554	380,091,409	\$ 406,839,862
Total Revenue	684,516,164	686,142,714	703,449,593	755,447,627	\$ 800,508,139

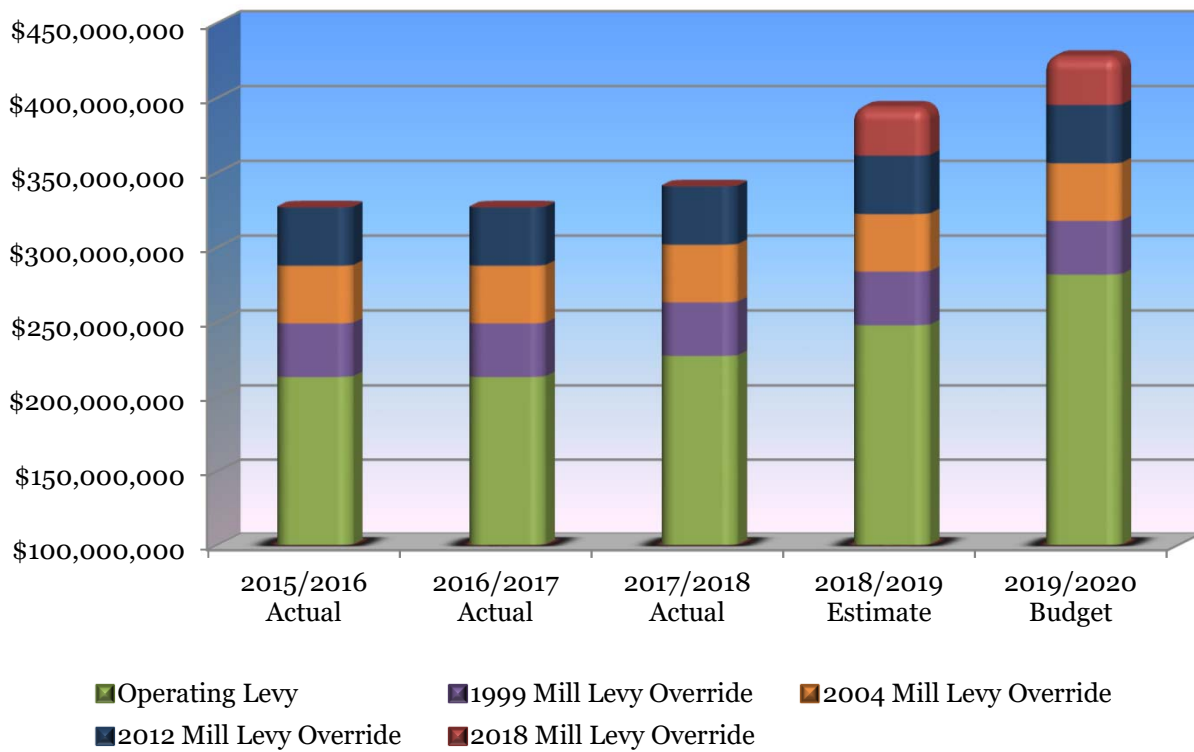
SOT: Specific Ownership Tax



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 2019 is 7.15 percent. 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

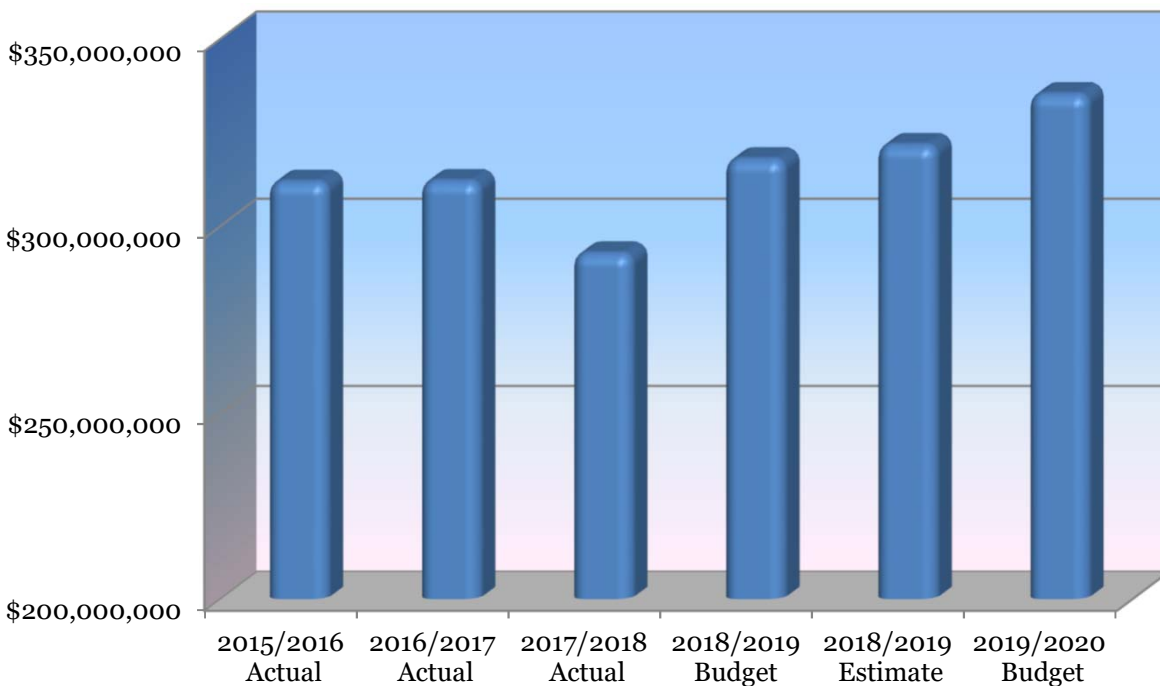


State of Colorado

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.

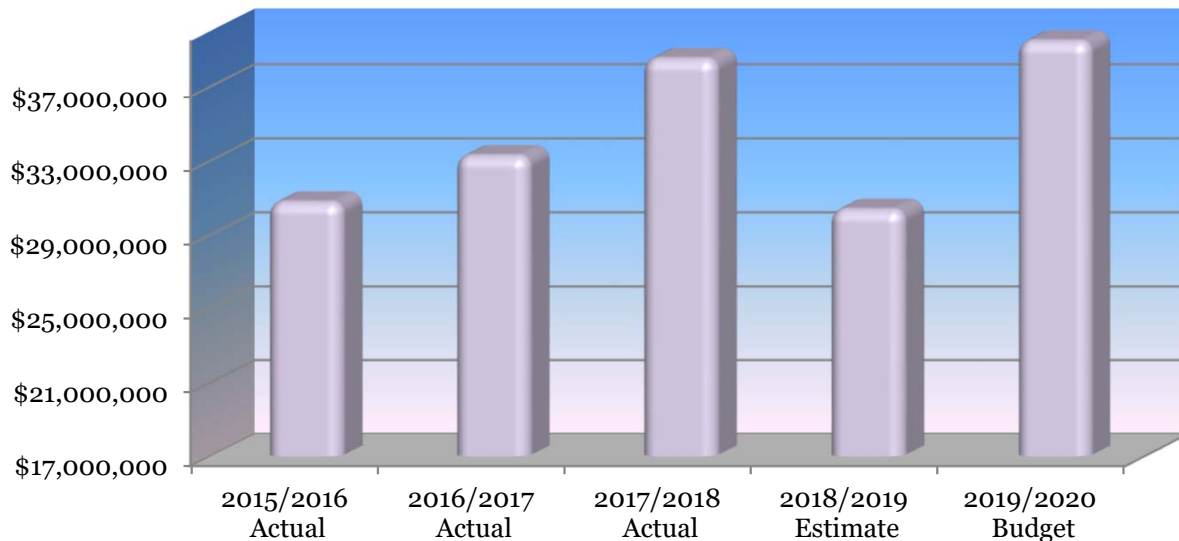
Charter school students are included in the official count; however, funds for these students flow directly from the state through the district to the individual charter school as an allocation of revenue. Charter schools are required by Statute to appropriate their own budgets, and revenue received 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



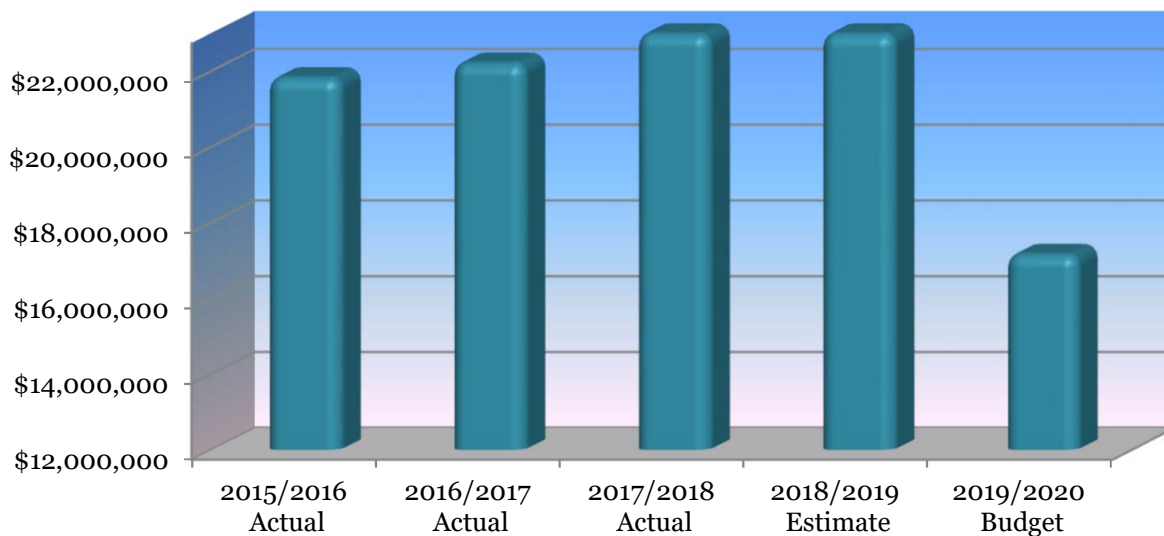
Specific Ownership Tax

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. This trend is expected to continue, therefore an increase assumption has been made for 2019/2020. All taxing entities within the county share SOT based upon property taxes levied and collected.



Tuition, Fees & 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. This revenue source is expected to decrease in 2019/2020 due to the loss of Kindergarten Tuition in this category.



General Fund Expenditures Uses and Classifications

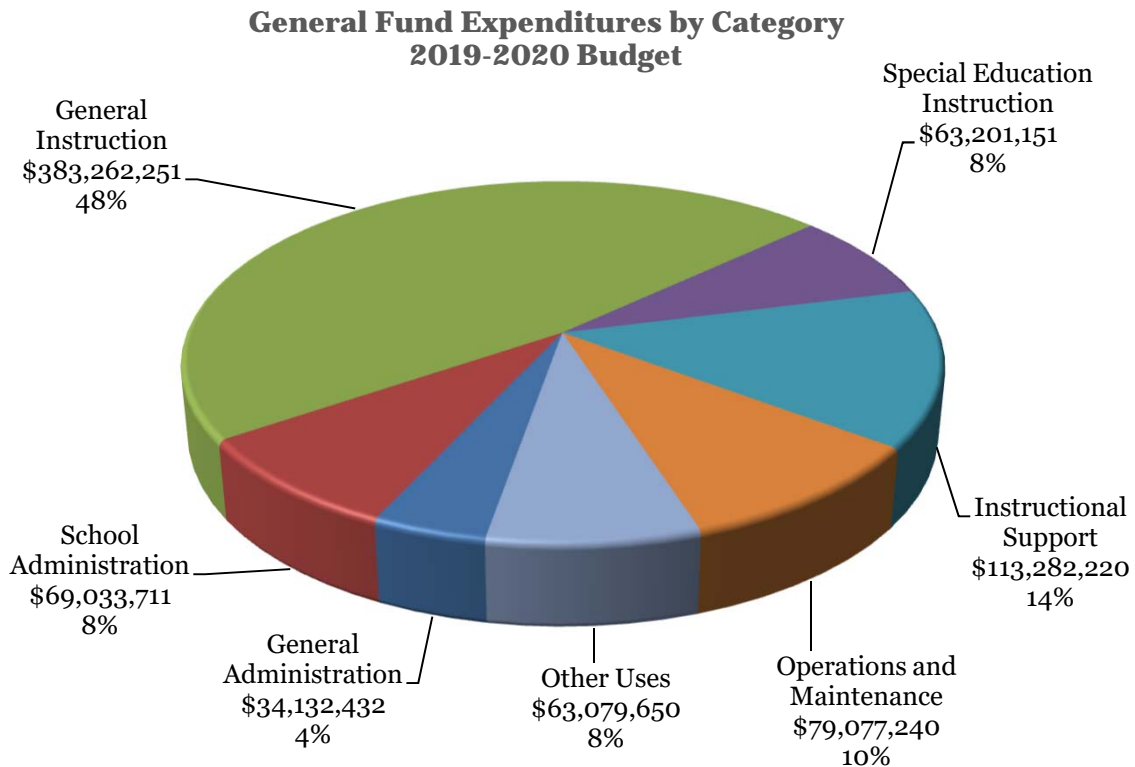
Expenditures in the General Fund are classified among six categories to allow for consistent and consolidated reporting of similar costs. The following table names and defines each expenditure category currently used in the General Fund. This list provides some of the items that are included in each 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

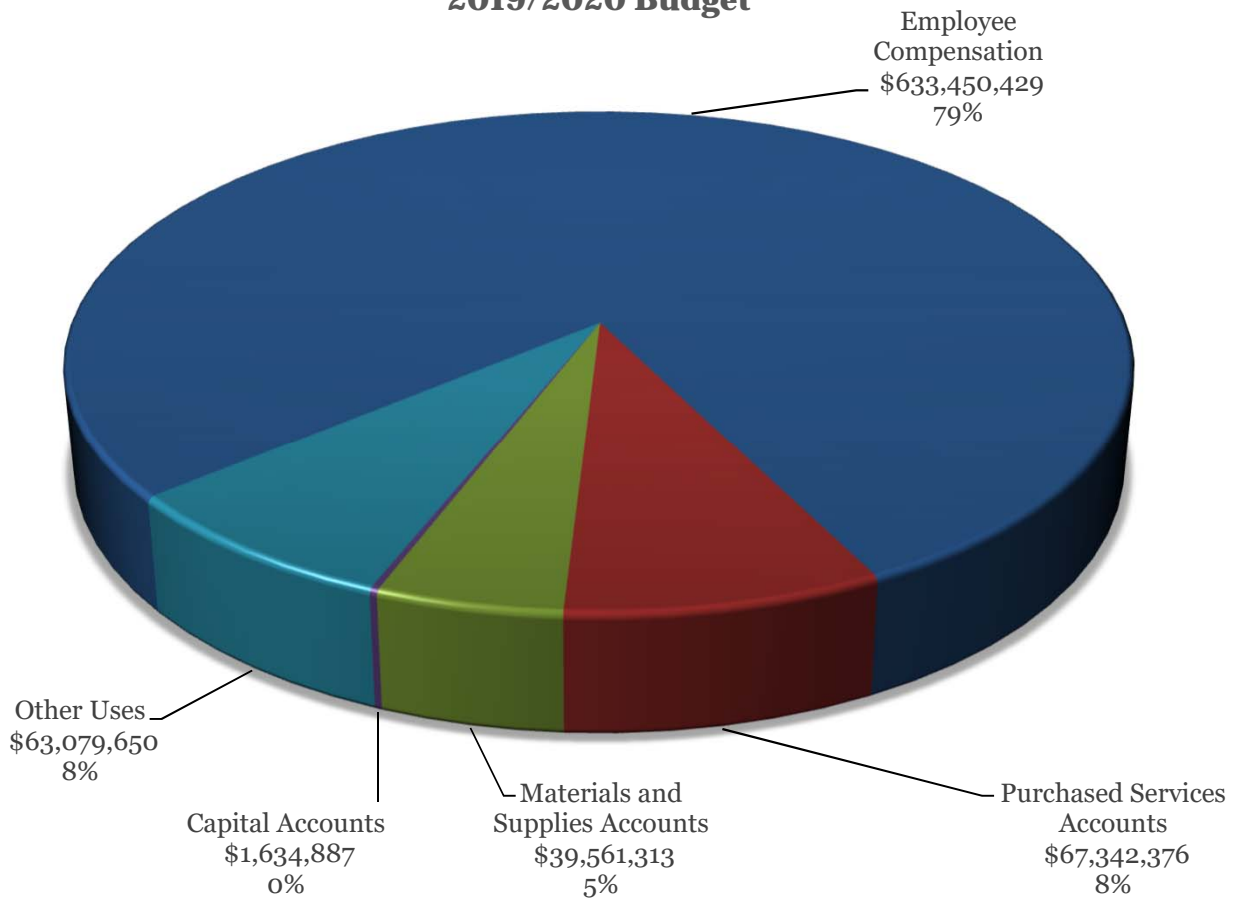
The district is dedicated to supporting schools and minimizing administrative costs by making sure that the majority of funding flows to and is expended at the schools. The following charts illustrate different breakdowns of General Fund expenditures. The first chart shows the breakdown of all General Fund dollars and how they are used. As shown in the chart, approximately 62 percent of all General Fund dollars, or 62 cents of every dollar spent, goes toward General Instruction and Instructional Support, while only 4 percent goes to General Administration.

	2018/2019 Budget	% of Budget	2019/2020 Budget	% of Budget
General Administration	\$33,315,391	4%	\$34,132,432	4%
School Administration	\$61,667,133	8%	\$69,033,711	8%
General Instruction	\$359,731,432	48%	\$383,262,251	48%
Special Education Instruction	\$62,044,410	8%	\$63,201,151	8%
Instructional Support	\$99,218,746	14%	\$113,282,220	14%
Operations and Maintenance	\$75,779,027	10%	\$79,077,240	10%
Subtotal Expenditures	\$691,756,139	92%	\$741,989,005	92%
Other Uses	\$56,611,164	8%	\$63,079,650	8%
Total Expenditures and Other Uses	\$748,367,303	100%	\$805,068,655	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 Expenditures by Classification
2019/2020 Budget**



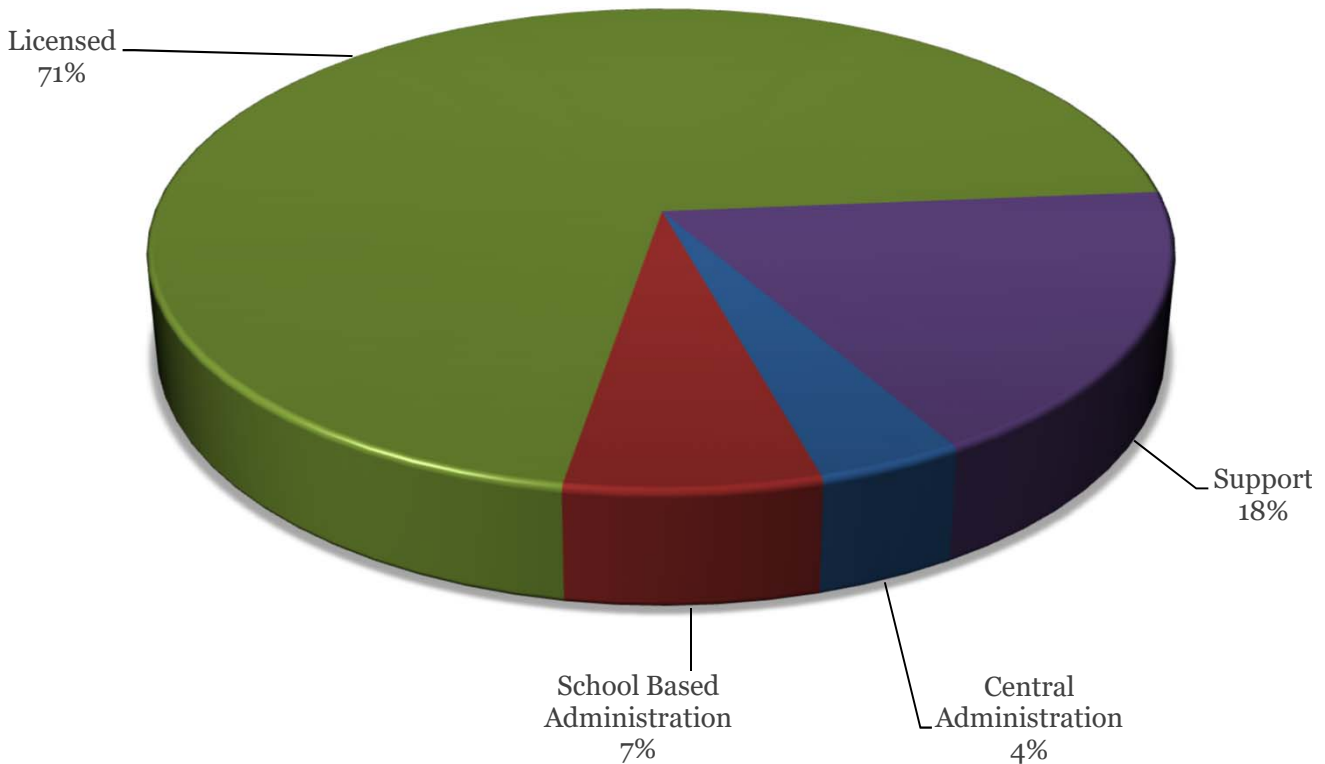
General Fund Compensation

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 527.15 General Fund administrators employed by Jeffco. The majority of administrators, 333.15, are school-based consisting of principals and assistant principals at roughly 158 schools or facilities.

The remaining 194 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 four percent of General Fund compensation dollars.

**General Fund Compensation by Classification
2019/2020 Budget**



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
General Fund Summary

	2015/2016 Actual	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget
Beginning Fund Balance	71,761,121	125,682,198	117,845,466	117,014,176
Revenue:				
Local Property Tax	319,494,554	318,067,852	346,309,554	384,643,702
Specific Ownership Tax State	15,449,018	17,902,552	21,449,487	19,701,484
Specific Ownership Tax Local	15,350,460	15,398,326	17,094,065	10,698,516
State of Colorado	311,866,801	312,043,678	292,703,917	317,842,976
Interest Account	515,984	505,382	1,092,929	250,000
Tuition, Fees, and Other	21,839,347	22,224,924	24,799,641	22,050,000
Total Revenue	684,516,164	686,142,714	703,449,593	755,186,678
Expenditures:				
General Administration	25,159,916	28,946,082	30,172,761	33,315,391
School Administration	50,343,035	53,442,262	55,921,761	61,667,133
General Instruction	324,853,579	335,152,096	330,753,426	359,731,432
Special Ed Instruction	55,067,177	58,360,693	59,229,521	62,044,410
Instructional Support	69,106,656	76,192,320	89,227,462	99,218,746
Operations and Maintenance	67,835,998	70,853,358	71,578,809	75,779,027
Total Expenditures	592,366,361	622,946,811	636,883,740	691,756,139
Other Uses:				
Transfer to Child Care	-	-	-	349,320
Transfer to Capital Reserve Fund	7,049,112	36,809,971	36,114,971	23,223,773
Transfer to Insurance Reserve Fund	4,867,968	4,882,752	5,165,929	5,191,312
Transfer to Technology Fund	10,120,000	10,655,000	9,001,776	9,401,776
Transfer to Property Management Fund	-	-	(700,000)	(400,000)
Transfer to Campus Activity Fund	645,465	622,597	737,275	700,000
Transfer to Transportation Fund	15,546,181	18,062,315	17,077,192	18,144,983
Issuance of COP's	-	-	-	-
Payment to Escrow Agent for Refunded COP's	-	-	-	-
Total Other Uses	38,228,726	71,032,635	67,397,143	56,611,164
Total Expenditures & Other Uses	630,595,087	693,979,446	704,280,883	748,367,303
Revenue Over(Under) Expenditures	53,921,077	(7,836,732)	(831,290)	6,819,375
Reserves:				
Nonspendable				
Restricted/Committed/Assigned				
TABOR Reserve	17,756,207	17,457,866	18,633,897	20,752,684
School Carryforward Reserve	14,500,000	22,500,000	24,000,000	16,600,000
Multi-Year Commitment Reserve	220,000	283,080	283,080	293,427
Mill Levy Reserves	-	-	-	10,412,067
Unassigned				
Board of Education Policy Reserve	23,694,654	35,527,706	25,475,350	27,670,246
Undesignated Reserve	69,511,337	42,076,814	48,621,849	48,105,127
Total Unassigned Fund Balance	93,205,991	77,604,520	74,097,199	75,775,373
Ending Fund Balance	125,682,198	117,845,466	117,014,176	123,833,551

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
General Fund Summary

2018/2019 Estimate	2019/2020 Budget	2020/2021 Planned	2021/2022 Planned	2022/2023 Planned	2023/2024 Planned
117,014,176	130,565,972	126,005,456	125,406,760	127,808,064	133,209,368
380,091,409	406,839,862	406,839,862	406,839,862	406,839,862	406,839,862
19,701,484	24,346,000	24,346,000	24,346,000	24,346,000	24,346,000
10,698,516	15,154,000	15,154,000	15,154,000	15,154,000	15,154,000
321,656,218	335,243,150	335,243,150	335,243,150	335,243,150	335,243,150
250,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
23,050,000	17,175,127	17,175,127	17,175,127	17,175,127	17,175,127
755,447,627	800,508,139	800,508,139	800,508,139	800,508,139	800,508,139
33,078,590	34,132,432	33,994,428	33,856,424	33,718,421	33,580,417
60,163,330	69,033,711	68,754,595	68,475,479	68,196,362	67,917,246
356,367,805	383,262,251	381,712,650	380,163,049	378,613,449	377,063,848
62,472,567	63,201,151	62,945,617	62,690,083	62,434,549	62,179,015
98,073,465	113,282,220	112,824,199	112,366,178	111,908,157	111,450,135
75,128,910	79,077,240	78,757,516	78,437,792	78,118,067	77,798,344
685,284,667	741,989,005	738,989,005	735,989,005	732,989,005	729,989,005
349,320	4,161,820	3,200,000	3,200,000	3,200,000	3,200,000
23,223,773	23,634,494	23,634,494	23,634,494	23,634,494	23,634,494
5,191,312	6,882,947	6,882,947	6,882,947	6,882,947	6,882,947
9,401,776	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)
700,000	700,000	700,000	700,000	700,000	700,000
18,144,983	19,098,613	19,098,613	19,098,613	19,098,613	19,098,613
-	-	-	-	-	-
-	-	-	-	-	-
56,611,164	63,079,650	62,117,830	62,117,830	62,117,830	62,117,830
741,895,831	805,068,655	801,106,835	798,106,835	795,106,835	792,106,835
13,551,796	(4,560,516)	(598,696)	2,401,304	5,401,304	8,401,304
20,558,540	22,259,670	22,169,670	22,079,670	21,989,670	21,899,670
20,182,591	19,000,000	17,100,000	15,200,000	13,300,000	11,400,000
293,427	293,427	293,427	293,427	293,427	293,427
10,412,067	7,918,764	5,425,461	2,932,158	438,855	-
-	-	-	-	-	-
27,411,387	29,679,560	29,559,560	29,439,560	29,319,560	29,199,560
51,707,960	46,854,035	50,858,642	57,863,249	67,867,856	78,818,015
79,119,347	76,533,595	80,418,202	87,302,809	97,187,416	108,017,575
130,565,972	126,005,456	125,406,760	127,808,064	133,209,368	141,610,672



General Fund Detail





**Jefferson County School District, No. R-1
2019/2020
Budget Allocations - Elementary Level**

Elementary	2018/2019 Official Enrollment	2019/2020 Budget	Elementary	2018/2019 Official Enrollment	2019/2020 Budget
Adams Elem	326	\$2,161,607	Molholm Elem	375	\$2,550,174
Allendale Elem	159	1,205,754	Mortensen Elem	335	2,198,350
Arvada K-8	681	4,501,285	Mount Carbon Elem	340	2,240,327
Bear Creek K-8	1,060	6,460,674	Mount Evans Outdoor Ed		879,993
Belmar Elem	273	1,921,196	Normandy Elem	358	2,280,118
Bergen Meadow Elem	238	1,681,753	Parmalee Elem	308	1,981,346
Bergen Valley Elem	302	1,951,998	Parr Elem	228	1,706,545
Blue Heron Elem	382	2,429,128	Patterson International Elem	341	2,319,171
Bradford K8 South	418	2,857,386	Peck Elem	245	1,777,497
Bradford K8 North	416	2,252,382	Peiffer Elem	232	1,627,944
Campbell Elem	240	1,675,069	Pennington Elem	145	1,200,013
Coal Creek Canyon K-8	136	1,317,444	Powderhorn Elem	538	3,211,698
Colorow Elem	171	1,368,836	Prospect Valley Elem	439	2,729,703
Columbine Hills Elem	275	1,895,363	Ralston Elem	287	1,867,960
Coronado Elem	475	2,951,490	Red Rocks Elem	290	1,939,294
Deane Elem	393	2,741,513	Rooney Ranch Elem	525	3,129,435
Dennison Elem	627	3,630,897	Ryan Elem	380	2,413,123
Devinny Elem	463	2,821,575	Secrest Elem	237	1,716,900
Dutch Creek Elem	271	1,865,404	Semper Elem	301	2,126,940
Edgewater Elem	369	2,524,753	Shaffer Elem	488	2,933,092
Eiber Elem	293	2,207,388	Shelton Elem	477	3,005,109
Elementary Contingency		14,135,819	Sheridan Green Elem	297	2,054,359
Elk Creek Elem	344	2,216,322	Sierra Elem	464	2,820,897
Emory Elem	463	3,090,992	Slater Elem	257	1,847,011
Fairmount Elem	593	3,485,525	South Lakewood Elem	415	2,727,317
Fitzmorris Elem	177	1,362,849	Rose Stein Elem	214	1,720,391
Foothills Elem	247	1,800,355	Stevens Elem	281	2,027,783
Foster Elem	430	3,036,298	Stober Elem	258	1,818,069
Fremont Elem	227	1,601,336	Stony Creek Elem	352	2,298,113
Glennon Heights Elem	219	1,634,358	Stott Elem	243	1,729,767
Governors Ranch Elem	328	2,114,439	Swanson Elem	273	2,014,276
Green Gables Elem	219	1,597,500	Three Creeks K-8	688	4,752,388
Green Mtn Elem	233	1,663,001	Thomson Elem	310	2,134,461
Hackberry Hill Elem	422	2,697,633	Ute Meadows Elem	371	2,365,859
Hutchinson Elem	229	1,622,647	Van Arsdale Elem	379	2,571,469
Kendallvue Elem	331	2,180,434	Vanderhoof Elem	404	2,593,439
Kendrick Lakes Elem	359	2,396,876	Vivian Elem	132	998,079
Kullerstrand Elem	204	1,549,827	Warder Elem	309	2,046,146
Kyffin Elem	452	2,762,030	Weber Elem	383	2,468,423
Lasley Elem	430	2,923,598	Welchester Elem	270	1,932,304
Lawrence Elem	267	1,928,505	West Jefferson Elem	263	1,809,091
Leawood Elem	334	2,232,841	West Woods Elem	597	3,488,276
Little Elem	289	2,016,147	Westgate Elem	430	2,908,285
Lukas Elem	353	2,288,902	Westridge Elem	435	2,722,508
Lumberg Elem	394	2,649,843	Wilmore Davis Elem	241	1,740,704
Maple Grove Elem	325	2,123,237	Wilmot Elem	301	1,967,913
Marshdale Elem	305	2,010,500	Windy Peak Outdoor Ed		931,343
Meiklejohn Elem	532	3,124,260	Witt Elem	241	1,723,280
Mitchell Elem	564	3,339,450			
				32,915	\$234,055,102

*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
2019/2020
Elementary Level Detail

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual \$	2018/2019 Budget \$	2019/2020 Budget \$
Dept ID: Elementary						
Payroll						
Principal.	95.50	94.00	94.00	9,363,096	9,944,523	10,350,693
Assistant Principal	35.60	33.10	38.00	2,894,571	2,803,220	3,419,113
Dean	4.50	8.40	10.00	313,261	570,018	721,970
Teacher	1,862.50	1,738.62	1,695.32	106,391,749	103,779,084	111,759,986
Substitute Teacher	-	-	-	2,175,261	1,986,281	1,783,356
Counselor	4.50	6.75	9.00	287,191	1,293,713	661,697
Teacher Librarian	74.80	72.05	67.75	4,945,218	5,201,518	5,224,256
Coordinator - Licensed	1.00	1.00	1.00	55,498	58,662	71,594
Resource Teachers	2.00	2.00	2.00	158,504	124,304	135,194
Instructional Coach.	88.55	90.55	88.27	5,519,210	6,345,655	6,633,759
Peer Evaluator	-	-	-	417	-	-
Nurse	2.00	2.00	2.00	106,484	111,270	121,018
Psychologist	5.06	6.30	3.30	263,975	442,827	245,136
Social Worker	9.10	13.86	6.55	649,396	911,240	450,222
Specialist - Classified	1.75	1.75	1.75	19,383	42,495	45,903
School Secretary	190.05	189.05	182.60	6,770,719	7,186,146	7,391,393
Substitute Secretary	-	-	-	32,816	500	-
School Business Manager	-	-	4.00	-	-	248,152
Paraprofessional	305.57	288.44	266.85	8,670,375	7,945,942	8,028,991
Special Interpreter/Tutor	4.58	5.88	7.17	145,698	161,986	202,299
Para-Educator	-	-	-	1,531	-	-
Clinic Aides	74.13	70.41	72.95	1,719,356	1,938,055	2,052,247
Custodian	4.00	4.00	4.00	153,398	170,346	179,939
Food Service Manager	2.67	2.71	2.92	60,552	70,534	76,191
Food Service Hourly Worker	3.13	2.85	2.66	52,473	74,195	69,457
Food Serv. Sub. Worker	-	-	-	4,548	8,300	-
Classified - Hourly	8.54	8.42	8.18	233,285	229,911	306,952
Certificated - Hourly	-	-	-	2,990	-	-
One-Time Add'l Salary Pymts	-	-	-	265	3,888,391	-
Additional Pay - Certificated	-	-	-	277,258	155,400	150,645
Additional Pay-Classified	-	-	-	5,465	3,000	-
Additional Pay-Administrative	-	-	-	33,441	-	-
Overtime - Classified	-	-	-	59,902	19,450	19,000
Payroll Total	2,779.53	2,642.14	2,570.27	151,367,286	155,466,966	160,349,163
Employee Benefits	-	-	-	44,783,416	43,860,114	48,228,551
Benefits Total	-	-	-	44,783,416	43,860,114	48,228,551
Mileage And Travel	-	-	-	39,372	33,603	36,654
Employee Training & Conf	-	-	-	282,980	169,621	200,287
Awards And Banquets	-	-	-	9,572	7,000	5,590
Employee Background Verificatn	-	-	-	236	-	-
Meals/Refreshments	-	-	-	50,400	60,654	63,953
Student Transportation.	-	-	-	7,580	3,925	4,700
Student Admission/Entry Fees	-	-	-	13,908	27,847	22,825
Printing	-	-	-	42,505	43,184	41,209
Contract Labor	-	-	-	11,035	-	-
Contracted Services	-	-	-	479,398	328,985	229,650
Fleet Maintenance.	-	-	-	3,762	6,600	6,600



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Elementary Level Detail

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual \$	2018/2019 Budget \$	2019/2020 Budget \$
Equipment Rental	-	-	-	803	-	-
Contract Maint/Eq Repair	-	-	-	22,174	17,020	17,750
Const Maint/Repair - Building	-	-	-	35	500	-
Software Purch	-	-	-	40,126	12,500	9,650
Marketing - Advertising	-	-	-	6,444	7,060	4,700
Equipment/Copier Repair	-	-	-	2,538	1,300	1,500
Telephone/Pagers/Modems	-	-	-	16,866	13,825	11,110
Postage	-	-	-	16,898	18,688	15,919
Permits/Licenses/Fees	-	-	-	41,262	46,310	48,576
Risk Management Charges	-	-	-	6,000	7,500	7,500
Community Relations	-	-	-	514	-	-
Purchased Services Total	-	-	-	1,094,408	806,122	728,173
Materials and Supplies						
Contingency	-	-	-	-	5,979,299	20,484,996
Office Material/Supplies	-	-	-	357,311	151,702	105,935
Office Equipment - Under \$5K	-	-	-	214,199	58,700	36,250
Curriculum Dev/Staff Training	-	-	-	77,470	79,695	38,880
Clinic Supplies/Materials	-	-	-	25,766	22,222	22,053
Custodial Supplies	-	-	-	6,652	7,000	6,900
Instructional Material/Supply	-	-	-	2,166,147	1,826,140	1,779,974
Instructional Equip-Under \$5K	-	-	-	1,524,851	1,003,957	851,271
Repair Parts-Instr Equip	-	-	-	1,776	700	550
Textbooks	-	-	-	59,340	71,242	50,850
Copier Usage	-	-	-	1,163,723	1,111,451	962,231
Testing Materials	-	-	-	79,563	5,650	6,935
Maint Materials/Supplies	-	-	-	18,681	10,550	61,450
Vehicle Parts & Supplies	-	-	-	4,852	-	200
Vehicle Fuel Expense	-	-	-	3,714	4,000	6,000
Library Materials	-	-	-	99,642	101,260	105,285
Audio Visual Materials	-	-	-	37,476	4,500	2,500
Miscellaneous Expense	-	-	-	633	-	-
Small Equip & Utensils	-	-	-	8,077	5,900	6,000
Materials and Supplies Total	-	-	-	5,849,873	10,443,968	24,528,260
Transfers						
Transfers Out	-	-	-	351,018	2,114,958	220,955
Capital Total	-	-	-	351,018	2,114,958	220,955
Total	2,779.53	2,642.14	2,570.27	\$203,446,001	\$212,692,128	\$234,055,102



**Jefferson County School District, No. R-1
2019/2020
Budget Allocations - Middle Level**

Middle	2018/2019 Official Enrollment	2019/2020 Budget
Bell Middle	925	\$5,032,512
Carmody Middle	799	4,930,612
Creighton Middle	907	5,046,851
Deer Creek Middle	810	4,613,595
Drake Middle	920	4,909,960
Dunstan Middle	944	5,044,449
Evergreen Middle	742	4,273,144
Everitt Middle	649	4,295,355
Falcon Bluffs Middle	660	3,949,964
Ken Caryl Middle	875	4,859,958
Mandalay Middle	584	3,813,562
Middle School Contingency		1,029,592
Moore Middle	606	3,870,843
North Arvada Middle	612	3,963,425
Oberon Middle	769	4,449,604
Summit Ridge Middle	1,005	5,331,201
The Manning School	669	3,887,996
Wayne Carle Middle	594	3,774,335
West Jefferson Middle	572	3,573,872
	13,642	\$80,650,830

***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
2019/2020
Middle Level Detail

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual \$	2018/2019 Budget \$	2019/2020 Budget \$
Dept ID: Middle						
Payroll						
Principal.	18.00	18.00	18.00	1,868,916	1,992,024	2,120,526
Assistant Principal	28.00	35.75	34.00	2,259,235	3,076,533	3,229,429
Dean	3.00	3.00	7.00	270,212	203,577	505,379
Coordinator - Administrative	-	1.00	1.00	9,887	52,004	61,065
Teacher	495.75	613.68	635.09	28,732,989	38,053,711	41,996,013
Substitute Teacher	-	-	-	587,564	708,425	689,600
Counselor	56.05	59.80	60.40	3,495,654	4,064,308	4,440,711
Teacher Librarian	16.70	16.40	16.80	1,221,241	1,183,966	1,295,465
Instructional Coach.	14.60	16.10	15.60	960,148	1,128,273	1,172,387
Psychologist	-	1.00	-	-	70,291	-
School Secretary	45.80	48.50	50.50	1,695,026	1,840,399	2,040,169
Substitute Secretary	-	-	-	6,346	-	1,500
Paraprofessional	28.66	34.44	35.70	1,005,645	948,684	1,010,464
Para-Educator	-	-	-	871	-	-
Clinic Aides	13.57	13.62	14.13	326,008	375,086	397,674
Classified - Hourly	0.25	0.23	0.23	6,001	6,342	12,962
One-Time Add'l Salary Pymts	-	-	-	(97)	1,274,053	-
Additional Pay - Certificated	-	-	-	188,976	147,500	118,700
Additional Pay-Classified	-	-	-	3,858	-	-
Additional Pay-Administrative	-	-	-	7,432	-	-
Overtime - Classified	-	-	-	8,953	5,000	1,000
Payroll Total	720.38	861.52	888.45	42,654,865	55,130,176	59,093,044
Employee Benefits	-	-	-	12,873,125	15,638,072	17,797,584
Benefits Total	-	-	-	12,873,125	15,638,072	17,797,584
Mileage And Travel	-	-	-	14,893	9,200	10,930
Employee Training & Conf	-	-	-	97,238	139,440	61,200
Awards And Banquets	-	-	-	3,319	3,600	3,600
Meals/Refreshments	-	-	-	17,668	4,700	5,250
Student Transportation.	-	-	-	26,301	8,350	8,450
Student Admission/Entry Fees	-	-	-	7,908	9,360	9,660
Printing	-	-	-	10,390	11,200	11,350
Contracted Services	-	-	-	156,752	76,140	101,700
Equipment Rental	-	-	-	1,269	1,000	1,000
Contract Maint/Eq Repair	-	-	-	12,392	4,350	4,800
Software Purch	-	-	-	8,495	-	1,000
Marketing - Advertising	-	-	-	6,102	6,300	6,000
Telephone/Pagers/Modems	-	-	-	7,136	5,600	8,600
Postage	-	-	-	8,841	8,800	7,750
Permits/Licenses/Fees	-	-	-	2,380	6,525	4,050
Community Relations	-	-	-	4,149	2,500	2,500
Purchased Services Total	-	-	-	385,233	297,065	247,840
Materials and Supplies						
Contingency	-	-	-	-	1,068,704	1,983,668
Office Material/Supplies	-	-	-	138,990	68,649	80,338
Office Equipment - Under \$5K	-	-	-	62,835	26,750	20,400
Curriculum Dev/Staff Training	-	-	-	30,061	23,300	22,600



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Middle Level Detail

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual \$	2018/2019 Budget \$	2019/2020 Budget \$
Clinic Supplies/Materials	-	-	-	3,589	6,700	5,834
Instructional Material/Supply	-	-	-	628,710	766,312	660,334
Instructional Equip-Under \$5K	-	-	-	1,228,216	473,617	306,690
Repair Parts-Instr Equip	-	-	-	2,075	860	400
Textbooks	-	-	-	22,217	7,360	10,000
Copier Usage	-	-	-	245,088	269,884	207,891
Testing Materials	-	-	-	6,454	-	-
Maint Materials/Supplies	-	-	-	3,324	6,050	300
Library Materials	-	-	-	34,593	55,100	41,400
Audio Visual Materials	-	-	-	15,791	-	-
Miscellaneous Expense	-	-	-	5,986	-	-
Materials and Supplies Total	-	-	-	2,427,929	2,773,286	3,339,855
Capital Accounts						
Instructional/Curric Equipmnt	-	-	-	5,506	-	-
Building Improvements.	-	-	-	169,651	91,200	20,000
Materials and Supplies Total	-	-	-	175,157	91,200	20,000
Transfers						
Transfers Out	-	-	-	123,949	173,608	152,507
Capital Total	-	-	-	123,949	173,608	152,507
Total	720.38	861.52	888.45	\$58,640,258	\$74,103,407	\$80,650,830



Jefferson County School District, No. R-1
2019/2020
Budget Allocations - Senior Level

<u>Senior</u>	<u>2018/2019 Official Enrollment</u>	<u>2019/2020 Budget</u>
Alameda International Senior	1,135	7,077,901
Arvada Senior	794	5,257,270
Arvada West Senior	1,771	9,650,601
Bear Creek Senior	1,529	8,583,721
Chatfield Senior	1,807	9,757,211
Columbine Senior	1,694	9,211,132
Conifer Senior	854	5,092,428
Connections Learning Center		1,356,085
D Evelyn Jr/Sr	1,021	5,840,028
Dakota Ridge Senior	1,466	8,073,330
Evergreen Senior	1,072	6,083,598
Golden Senior	1,322	7,228,028
Green Mountain Senior	1,104	6,543,624
Jefferson Senior	659	4,577,920
Lakewood Senior	2,076	11,225,782
Mt View Detention		848,620
Pomona Senior	1,329	7,549,913
Ralston Valley Senior	1,819	9,531,672
Senior Contingency		\$2,173,931
Standley Lake Senior	1,345	7,447,982
Wheat Ridge Senior	1,198	6,990,140
	<u>23,995</u>	<u>\$140,100,917</u>

***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
2019/2020
Senior Level Detail

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual \$	2018/2019 Budget \$	2019/2020 Budget \$
Dept ID: Senior						
Payroll						
School Business Manager	-	-	1.00	-	-	62,038
Principal.	19.00	19.00	19.00	2,184,142	2,352,496	2,607,155
Director	1.00	1.00	1.00	93,859	97,168	105,317
Assistant Principal	77.50	80.00	77.00	6,663,797	7,087,232	7,472,285
Dean	8.00	9.90	11.50	533,459	674,419	810,440
Coordinator - Administrative	-	-	-	4,825	-	-
Administrator	-	-	-	49,500	-	-
Teacher	1,170.55	1,174.68	1,146.76	71,130,049	72,724,950	77,137,380
Substitute Teacher	-	-	-	1,112,184	1,176,880	1,169,055
Counselor	87.50	89.00	86.00	5,513,087	6,029,905	6,454,464
Teacher Librarian	18.10	18.10	17.10	1,296,180	1,306,693	1,318,598
Resource Teachers	1.00	-	-	(653)	2,580	-
Instructional Coach.	12.90	12.20	13.60	818,870	833,340	1,000,420
Nurse	1.00	-	-	39,203	-	-
Psychologist	1.00	1.00	-	66,148	70,291	-
Social Worker	3.75	4.75	5.25	288,260	312,290	360,864
Certificated - Hourly	-	-	0.83	24,813	-	23,693
Specialist - Classified	3.50	2.00	3.63	144,347	78,713	156,278
Technician - Classified	3.00	1.00	3.20	99,217	43,469	132,625
School Secretary	81.88	84.88	84.38	2,922,023	3,228,847	3,418,052
Substitute Secretary	-	-	-	12,211	-	500
Paraprofessional	57.39	46.91	48.95	1,818,691	1,291,394	1,380,527
Special Interpreter/Tutor	0.11	0.76	0.91	98,604	20,962	25,559
Clinic Aides	15.60	14.67	15.41	363,273	403,675	433,444
Campus Supervisor.	59.50	-	-	1,597,773	-	-
Classified - Hourly	6.61	6.91	6.67	274,727	190,248	187,916
One-Time Add'l Salary Pymts	-	-	-	(375)	2,440,185	-
Additional Pay - Certificated	-	-	-	471,425	326,550	371,873
Additional Pay-Classified	-	-	-	2,603	18,125	10,100
Additional Pay-Administrative	-	-	-	10,326	-	-
Overtime - Classified	-	-	-	69,266	28,920	17,450
Payroll Total	1,628.89	1,566.76	1,542.19	97,701,834	100,739,332	104,656,033
Employee Benefits	-	-	-	29,072,740	28,559,803	31,479,882
Benefits Total	-	-	-	29,072,740	28,559,803	31,479,882
Mileage And Travel	-	-	-	86,072	44,750	39,325
Employee Training & Conf	-	-	-	289,454	195,325	177,935
Awards And Banquets	-	-	-	19,530	9,000	8,950
Employee Background Verificatn	-	-	-	4	-	-
Meals/Refreshments	-	-	-	26,763	13,800	16,334
Student Transportation.	-	-	-	69,327	15,900	17,100
Student Admission/Entry Fees	-	-	-	111,979	31,395	35,825
Legal Fees	-	-	-	53,042	-	-
Printing	-	-	-	45,296	19,351	19,532
Contracted Services	-	-	-	586,594	113,932	190,001
Equipment Rental	-	-	-	9,000	1,360	1,360
Contract Maint/Eq Repair	-	-	-	4,629	5,800	46,500
Software Purch	-	-	-	6,005	-	-



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Senior Level Detail

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual \$	2018/2019 Budget \$	2019/2020 Budget \$
Marketing - Advertising	-	-	-	3,947	1,900	1,900
Telephone/Pagers/Modems	-	-	-	19,354	15,650	10,150
Postage	-	-	-	29,117	26,305	24,275
Permits/Licenses/Fees	-	-	-	56,303	33,640	64,259
Risk Management Charges	-	-	-	1,150	250	200
Community Relations	-	-	-	11,881	6,150	6,150
Tuition Reimb-Other Facilities	-	-	-	-	-	500
Purchased Services Total	-	-	-	1,429,447	534,508	660,296
Materials and Supplies						
Contingency	-	-	-	-	469,822	684,098
Office Material/Supplies	-	-	-	397,712	180,475	188,645
Office Equipment - Under \$5K	-	-	-	130,364	21,400	21,809
Curriculum Dev/Staff Training	-	-	-	14,272	36,431	30,060
Clinic Supplies/Materials	-	-	-	6,359	6,380	6,130
Instructional Material/Supply	-	-	-	1,482,241	1,282,493	976,867
Instructional Equip-Under \$5K	-	-	-	1,856,425	763,943	609,115
Repair Parts-Instr Equip	-	-	-	1,160	300	300
Textbooks	-	-	-	130,504	100,000	54,250
Copier Usage	-	-	-	697,046	503,472	452,349
Testing Materials	-	-	-	56,537	3,600	5,200
Graduation Materials	-	-	-	6,998	14,700	14,200
Athletic Supplies	-	-	-	26,171	2,500	2,500
Maint Materials/Supplies	-	-	-	38,003	12,000	7,450
Vehicle Parts & Supplies	-	-	-	148	-	-
Library Materials	-	-	-	118,463	150,630	122,530
Audio Visual Materials	-	-	-	45,672	-	-
Miscellaneous Expense	-	-	-	21,811	4,000	10,000
Materials and Supplies Total	-	-	-	5,029,886	3,552,146	3,185,503
Capital Accounts						
Office Equipment	-	-	-	71,421	2,888	3,900
Plant/Shop Equipment	-	-	-	5,270	-	-
Vehicles - Utility Fleet	-	-	-	27,276	-	-
Buses	-	-	-	53,990	-	-
Instructional/Curric Equipmnt	-	-	-	5,506	-	-
Building Improvements.	-	-	-	159,236	18,000	18,000
Materials and Supplies Total	-	-	-	322,699	20,888	21,900
Transfers						
Transfers Out	-	-	-	204,529	65,000	97,303
Capital Total	-	-	-	204,529	65,000	97,303
Total	1,628.89	1,566.76	1,542.19	\$133,761,135	\$133,471,677	\$140,100,917



Jefferson County School District, No. R-1
2019/2020
Budget Allocations - Option Level

Option	2018/2019 Official Enrollment	2019/2020 Budget
21st Century Virtual Academy	286	\$2,914,602
Brady Exploration	384	2,721,710
Jeffco Open School	532	4,161,136
Longview High School	55	504,610
McLain Community School	407	4,751,431
Warren Tech	33	5,577,989
Warren Tech North.	7	1,810,043
	1,704	\$22,441,521



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Option Level Detail

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual \$	2018/2019 Budget \$	2019/2020 Budget \$
Dept ID: Option						
Payroll						
School Business Manager	-	-	1.00	-	-	62,038
Principal.	5.00	5.00	5.00	550,918	564,965	625,244
Assistant Principal	10.65	10.65	10.15	935,779	929,247	966,690
Technical Specialist	1.00	1.00	1.00	66,234	61,200	66,685
Dean	-	1.00	0.50	-	67,860	36,099
Coordinator - Administrative	-	-	-	14,474	-	-
Teacher	140.90	143.90	141.10	8,483,096	9,231,604	9,733,367
Substitute Teacher	-	-	-	116,159	132,900	105,500
Counselor	17.00	17.00	18.40	1,182,372	1,155,405	1,352,801
Teacher Librarian	4.00	4.00	4.00	262,715	288,772	308,444
Resource Teachers	-	0.50	0.50	-	-	-
Instructional Coach.	8.60	9.80	9.80	706,546	686,775	736,501
Psychologist	0.50	0.50	0.50	29,780	35,145	37,142
Certificated - Hourly	3.92	3.64	3.62	103,603	99,887	102,662
Specialist - Classified	-	1.00	1.00	-	38,994	48,609
Technician - Classified	14.00	15.00	14.00	555,129	612,002	574,342
School Secretary	21.63	24.13	22.38	782,042	915,645	904,139
Substitute Secretary	-	-	-	7,257	1,000	1,356
Secretary	-	-	-	12,690	-	-
Paraprofessional	5.25	9.88	9.67	200,996	272,178	272,242
Para-Educator	-	-	-	1,588	-	-
Clinic Aides	3.10	2.79	2.97	69,517	76,997	83,563
Campus Supervisor.	3.10	-	-	71,856	-	-
Classified - Hourly	3.45	4.49	0.58	50,542	94,135	16,203
One-Time Add'l Salary Pymts	-	-	-	-	370,572	-
Additional Pay - Certificated	-	-	-	205,432	289,300	107,300
Additional Pay-Classified	-	-	-	1,130	-	1,000
Overtime - Classified	-	-	-	9,809	1,000	4,500
Payroll Total	242.10	254.28	246.17	14,419,664	15,925,583	16,146,427
Employee Benefits	-	-	-	4,294,847	4,501,577	4,856,531
Benefits Total	-	-	-	4,294,847	4,501,577	4,856,531
Mileage And Travel	-	-	-	24,944	15,800	12,850
Employee Training & Conf	-	-	-	61,929	52,000	43,000
Awards And Banquets	-	-	-	2,362	1,000	400
Meals/Refreshments	-	-	-	35,010	13,500	14,000
Student Transportation.	-	-	-	51,161	23,500	34,500
Student Admission/Entry Fees	-	-	-	12,033	1,600	1,600
Printing	-	-	-	2,528	2,250	12,050
Contracted Services	-	-	-	116,845	76,500	64,500
Fleet Maintenance.	-	-	-	24,026	27,500	27,500
Equipment Rental	-	-	-	2,134	-	-
Contract Maint/Eq Repair	-	-	-	6,080	32,000	8,000
Const Maint/Repair - Building	-	-	-	1,275	-	5,000
Software Purch	-	-	-	3,825	-	-
Marketing - Advertising	-	-	-	8,238	11,000	16,000
Equipment/Copier Repair	-	-	-	180	-	-
Telephone/Pagers/Modems	-	-	-	3,479	6,050	3,300



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Option Level Detail

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual \$	2018/2019 Budget \$	2019/2020 Budget \$
Postage	-	-	-	10,026	7,000	4,000
Permits/Licenses/Fees	-	-	-	6,984	39,500	24,200
Risk Management Charges	-	-	-	28,600	27,000	7,000
Fees For Dist Membership	-	-	-	300	-	-
Community Relations	-	-	-	796	-	-
Purchased Services Total	-	-	-	402,755	336,200	277,900
Materials and Supplies						
Contingency	-	-	-	-	54,044	154,574
Office Material/Supplies	-	-	-	91,940	18,000	65,700
Office Equipment - Under \$5K	-	-	-	42,893	7,087	12,000
Curriculum Dev/Staff Training	-	-	-	4,823	500	1,500
Clinic Supplies/Materials	-	-	-	2,154	1,550	1,150
Instructional Material/Supply	-	-	-	502,701	420,060	450,942
Instructional Equip-Under \$5K	-	-	-	180,795	199,588	204,742
Repair Parts-Instr Equip	-	-	-	4,952	-	-
Textbooks	-	-	-	4,463	-	-
Copier Usage	-	-	-	56,382	50,600	50,100
Testing Materials	-	-	-	894	1,000	1,000
Graduation Materials	-	-	-	6,879	11,500	9,274
Maint Materials/Supplies	-	-	-	3,292	4,150	4,194
Small Hand Tools	-	-	-	9	-	-
Vehicle Parts & Supplies	-	-	-	-	20,000	2,000
Library Materials	-	-	-	21,964	27,000	33,500
Audio Visual Materials	-	-	-	430	-	-
Miscellaneous Expense	-	-	-	2,425	-	-
Materials and Supplies Total	-	-	-	926,996	815,079	990,676
Capital						
Plant/Shop Equipment	-	-	-	27,965	-	-
Buses	-	-	-	202,642	-	-
Instructional/Curric Equipmnt	-	-	-	74,106	90,000	169,987
Building Improvements.	-	-	-	(34,052)	-	-
Capital Total	-	-	-	270,661	90,000	169,987
Transfers Out						
	-	-	-	28,509	16,000	18,000
Transfers Out Total	-	-	-	28,509	16,000	18,000
Total	242.10	254.28	246.17	\$20,314,923	\$21,668,439	\$22,441,521



Jefferson County School District, No. R-1
2019/2020
Budget Allocations - Innovation Level

<u>Innovation</u>	<u>2018/2019 Official Enrollment</u>	<u>2019/2020 Budget</u>
Free Horizons Montessori	359	3,345,850
	359	\$3,345,850



Jefferson County School District, No. R-1
2019/2020
Budget Allocations by Division

<u>Division Name</u>	<u>2019/2020 Budget</u>
Athletics and Activities	\$10,140,603
Board of Education	559,099
Custodial Services	28,678,712
District Leadership and Communications	4,112,667
Districtwide	5,220,753
Educational Research & Design	30,122,295
Field Services	18,731,809
Financial Services	22,713,048
Human Resources	5,431,634
Innovation and Effectiveness	3,342,616
Security and Emergency Management	8,459,205
Student Success	100,965,133
Telecom, Network & Utilities	26,733,826
	<u>\$265,211,400</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

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
General Instruction						
Payroll	8.09	8.11	8.28	6,321,758	6,296,099	6,355,753
Non-Payroll	-	-	-	3,059,700	3,319,700	3,416,700
Instructional Support						
Payroll	4.00	4.00	4.00	309,999	337,671	357,050
Non-Payroll	-	-	-	8,848	11,100	11,100
Total	12.09	12.11	12.28	\$9,700,305	\$9,964,570	\$10,140,603



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
General Fund Department Detail

Athletics and Activities

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
Payroll						
Executive Director	1.00	1.00	1.00	\$108,809	\$114,754	\$120,733
Manager	1.00	1.00	1.00	78,338	82,446	88,939
Technical Specialist	0.50	0.50	0.50	23,607	24,953	27,172
Substitute Teacher	-	-	-	41,957	12,000	12,000
Nurse	-	-	-	894	-	-
Coach	-	-	-	4,314,680	-	4,227,131
Technician - Classified	1.50	1.50	1.50	58,934	57,671	62,237
Secretary	1.00	1.00	1.00	43,221	43,608	47,060
Trades Technician	5.00	5.00	5.00	266,649	282,421	304,782
Athletic Game Workers	-	-	-	184,494	140,000	140,000
Classified - Hourly	2.09	2.11	2.28	56,095	55,043	59,457
One-Time Add'l Salary Pymts	-	-	-	-	11,700	-
Additional Pay - Certificated	-	-	-	3,730	4,227,131	-
Overtime - Classified	-	-	-	86,126	54,400	54,400
Payroll Total	12.09	12.11	12.28	5,267,534	5,106,127	5,143,911
Benefits						
Employee Benefits	-	-	-	1,364,223	1,527,643	1,568,892
Benefits Total	-	-	-	1,364,223	1,527,643	1,568,892
Purchased Services						
Mileage And Travel	-	-	-	32,089	3,100	3,100
Employee Training & Conf	-	-	-	17,656	3,800	3,800
Awards And Banquets	-	-	-	44,579	18,000	18,000
Employee Background Verificatn	-	-	-	348	-	-
Meals/Refreshments	-	-	-	2,206	200	200
Athletic Game Costs	-	-	-	111,897	150,000	139,000
Student Transportation.	-	-	-	584,013	666,000	666,000
Excess Athletic Transportation	-	-	-	20,126	30,000	30,000
Student Admission/Entry Fees	-	-	-	112,212	-	-
Athletic Trainers	-	-	-	833,657	860,200	886,200
Game Officials	-	-	-	427,514	447,000	518,000
Athletics - Security	-	-	-	33,518	32,000	32,000
Printing	-	-	-	870	1,000	1,000
Contract Labor	-	-	-	2,550	-	-
Contracted Services	-	-	-	134,142	12,500	12,500
Fleet Maintenance.	-	-	-	11,903	19,000	19,000
Building Rental	-	-	-	3,791	7,000	7,000
Equipment Rental	-	-	-	10,320	-	-
Contract Maint/Eq Repair	-	-	-	65,232	60,000	60,000
Telephone/Pagers/Modems	-	-	-	4,358	3,200	3,200
Postage	-	-	-	453	300	300
Permits/Licenses/Fees	-	-	-	4,701	-	-
Fees For Dist Membership	-	-	-	4,043	67,000	78,000
Community Relations	-	-	-	985	-	-
Purchased Services Total	-	-	-	2,463,163	2,380,300	2,477,300
Materials and Supplies						
Office Material/Supplies	-	-	-	2,854	3,000	3,000
Office Equipment - Under \$5K	-	-	-	2,677	-	-
Curriculum Dev/Staff Training	-	-	-	1,024	-	-
Instructional Material/Supply	-	-	-	1,625	-	-
Instructional Equip-Under \$5K	-	-	-	1,625	-	-
Repair Parts-Instr Equip	-	-	-	2,771	-	-
Copier Usage	-	-	-	3,690	400	400
Athletic Supplies	-	-	-	493,384	868,000	868,000
Maint Materials/Supplies	-	-	-	93,891	79,100	79,100
Audio Visual Materials	-	-	-	1,826	-	-
Miscellaneous Expense	-	-	-	18	-	-
Materials and Supplies Total	-	-	-	605,385	950,500	950,500



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2019/2020

General Fund Department Detail

Athletics and Activities

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
Athletics and Activities Total	12.09	12.11	12.28	\$9,700,305	\$9,964,570	\$10,140,603





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

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
General Administration						
Payroll	-	-	-	\$31,134	\$22,750	\$25,000
Non-Payroll	-	-	-	864,621	534,099	534,099
Total	-	-	-	\$895,755	\$556,849	\$559,099



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2019/2020

General Fund Department Detail

Board of Education

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
Dept ID: Board of Education						
Payroll						
Executive Director	-	-	-	\$21,346	-	-
Administrator	-	-	-	2,980	-	-
Secretary	-	-	-	406	-	-
Additional Pay-Administrative	-	-	-	-	17,500	17,500
Payroll Total	-	-	-	24,732	17,500	17,500
Benefits						
Employee Benefits	-	-	-	6,402	5,250	7,500
Benefits Total	-	-	-	6,402	5,250	7,500
Purchased Services						
Employee Training & Conf	-	-	-	14,240	16,000	16,000
Meals/Refreshments	-	-	-	-	-	3,000
Audit Fees	-	-	-	156,598	136,299	136,299
Legal Fees	-	-	-	16,945	132,000	132,000
Election Expenses	-	-	-	452,714	150,000	150,000
Printing	-	-	-	-	9,000	-
Consultants	-	-	-	-	5,500	5,500
Bank Fees & Other Expense	-	-	-	189,357	-	-
Telephone/Pagers/Modems	-	-	-	-	1,000	1,000
Postage	-	-	-	-	1,000	1,000
Fees For Dist Membership	-	-	-	32,285	70,500	70,500
Community Relations	-	-	-	2,345	1,000	7,000
Purchased Services Total	-	-	-	864,484	522,299	522,299
Materials and Supplies						
Contingency	-	-	-	-	10,000	10,000
Office Material/Supplies	-	-	-	137	1,800	1,800
Materials and Supplies Total	-	-	-	137	11,800	11,800
Capital						
Total	-	-	-	\$895,755	\$556,849	\$559,099



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

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
Operations and Maintenance						
Payroll	482.40	484.41	485.94	\$24,195,667	\$26,942,359	\$27,809,667
Non-Payroll	-	-	-	2,006,586	869,045	869,045
Total	482.40	484.41	485.94	\$26,202,253	\$27,811,404	\$28,678,712



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
General Fund Department Detail

Custodial

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
Payroll						
Director	1.00	1.00	1.00	\$88,528	\$94,903	\$108,005
Supervisor	2.00	2.00	2.00	143,536	152,049	164,803
Technician - Classified	1.00	1.00	1.00	41,118	44,966	48,526
Group Leader	1.00	1.00	1.00	66,257	71,872	77,563
Secretary	2.00	2.00	2.00	83,075	88,145	95,125
Trades Technician	9.00	9.00	9.00	495,969	522,047	598,431
Custodian	466.00	468.00	469.50	16,460,291	18,988,187	19,716,026
Substitute Custodian	-	-	-	348,069	253,100	253,100
Classified - Hourly	0.40	0.41	0.44	-	10,563	11,410
One-Time Add'l Salary Pymts	-	-	-	-	377,739	-
Additional Pay - Certificated	-	-	-	598	-	-
Additional Pay-Classified	-	-	-	56,560	70,000	70,000
Overtime - Classified	-	-	-	331,422	167,100	167,100
Payroll Total	482.40	484.41	485.94	18,115,423	20,840,671	21,310,089
Benefits						
Employee Benefits	-	-	-	6,080,244	6,101,688	6,499,578
Benefits Total	-	-	-	6,080,244	6,101,688	6,499,578
Purchased Services						
Mileage And Travel	-	-	-	5,571	9,200	9,200
Employee Training & Conf	-	-	-	664	3,500	3,500
Awards And Banquets	-	-	-	274	800	800
Recruiting Costs	-	-	-	2,998	475	475
Contracted Services	-	-	-	160,961	-	-
Contract Maint/Eq Repair	-	-	-	892	3,000	3,000
Const Maint/Repair - Building	-	-	-	434	-	-
Telephone/Pagers/Modems	-	-	-	11,897	14,000	14,000
Postage	-	-	-	6	25	25
Purchased Services Total	-	-	-	183,697	31,000	31,000
Materials and Supplies						
Office Material/Supplies	-	-	-	6,992	8,000	8,000
Curriculum Dev/Staff Training	-	-	-	50	-	-
Custodial Supplies	-	-	-	666,968	633,045	633,045
Copier Usage	-	-	-	2,262	3,000	3,000
Maint Materials/Supplies	-	-	-	143,173	150,000	150,000
Small Hand Tools	-	-	-	576,825	2,000	2,000
Uniforms	-	-	-	35,634	38,500	38,500
Physical Invty Gain/Loss	-	-	-	19,243	-	-
Materials and Supplies Total	-	-	-	1,451,147	834,545	834,545
Capital						
Plant/Shop Equipment	-	-	-	371,742	3,500	3,500
Capital Total	-	-	-	371,742	3,500	3,500
Custodial Total	482.40	484.41	485.94	\$26,202,253	\$27,811,404	\$28,678,712



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

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
General Administration						
Payroll	17.85	20.85	22.10	\$2,316,831	\$2,662,294	\$3,009,167
Non-Payroll	-	-	-	647,597	647,480	618,857
Instructional Support						
Payroll	-	1.00	-	-	51,276	653
Non-Payroll	-	-	-	-	65,074	64,334
Operations and Maintenance						
Payroll	2.00	2.00	2.00	289,692	334,247	339,356
Non-Payroll	-	-	-	86,420	80,300	80,300
School Administration						
Non-Payroll	-	-	-	(9,215)	-	-
Total	19.85	23.85	24.10	\$3,331,325	\$3,840,671	\$4,112,667



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2019/2020

General Fund Department Detail

District Leadership and Communications

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
Dept ID: District Leadership and Communications						
Payroll						
Superintendent	1.00	1.00	1.00	\$278,183	\$287,370	\$281,408
Chief Officer	3.00	4.00	4.00	436,882	572,620	600,744
Director	2.00	2.00	2.00	210,704	211,135	222,359
Manager	3.00	4.00	4.00	243,414	353,335	378,085
Technical Specialist	5.00	6.00	6.00	384,801	446,528	483,843
Coordinator - Administrative	-	-	1.00	-	-	67,550
Administrator	-	-	-	66,910	-	-
Technician - Classified	-	1.00	-	-	38,943	-
Administrative Assistant	3.85	3.85	4.00	177,955	231,313	274,197
Substitute Secretary	-	-	-	-	1,900	1,900
Investigator	2.00	2.00	2.00	178,076	165,833	196,831
Classified - Hourly	-	-	0.10	2,438	-	2,700
One-Time Add'l Salary Pymts	-	-	-	-	38,321	-
Additional Pay - Certificated	-	-	-	154	-	-
Additional Pay-Administrative	-	-	-	31,071	6,800	56,800
Payroll Total	19.85	23.85	24.10	2,010,588	2,354,098	2,566,417
Benefits						
Employee Benefits	-	-	-	595,935	693,719	782,759
Benefits Total	-	-	-	595,935	693,719	782,759
Purchased Services						
Mileage And Travel	-	-	-	13,232	10,374	14,374
Employee Training & Conf	-	-	-	36,554	40,500	43,970
Required Physical Exams	-	-	-	628	1,000	1,000
Meals/Refreshments	-	-	-	12,235	22,500	26,500
Legal Fees	-	-	-	231,998	356,000	319,000
Printing	-	-	-	8,756	11,674	12,674
ADA/Legal Settlement	-	-	-	2,738	8,900	8,900
Consultants	-	-	-	45,432	10,800	10,800
Contracted Services	-	-	-	75,197	124,795	150,415
Bank Fees & Other Expense	-	-	-	9,930	-	-
Contract Maint/Eq Repair	-	-	-	214	500	500
Software Purch	-	-	-	-	200	24,200
Marketing - Advertising	-	-	-	-	27,550	25,000
Telephone/Pagers/Modems	-	-	-	2,527	3,500	4,500
Postage	-	-	-	438	850	850
Permits/Licenses/Fees	-	-	-	-	1,000	1,000
Fees For Dist Membership	-	-	-	25,188	17,800	17,800
Community Relations	-	-	-	31,808	14,100	33,800
Purchased Services Total	-	-	-	496,875	652,043	695,283
Materials and Supplies						
Contingency	-	-	-	-	62,000	137
Office Material/Supplies	-	-	-	187,292	59,560	53,060
Office Equipment - Under \$5K	-	-	-	17,508	2,491	3,091
Curriculum Dev/Staff Training	-	-	-	-	140	-
Instructional Equip-Under \$5K	-	-	-	3,938	-	-
Copier Usage	-	-	-	3,176	8,520	8,520
Photographic Supplies	-	-	-	6,798	7,500	3,400
Materials and Supplies Total	-	-	-	218,712	140,211	68,208
Capital						
Office Equipment	-	-	-	-	600	-
Building Improvements.	-	-	-	9,215	-	-
Capital Total	-	-	-	9,215	600	-
Total	19.85	23.85	24.10	\$3,331,325	\$3,840,671	\$4,112,667





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.

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
General Administration						
Payroll	-	-	-	\$1,088,558	\$1,171,309	\$1,170,000
Non-Payroll	-	-	-	3,916,624	4,050,753	4,050,753
Total	-	-	-	\$5,005,182	\$5,222,062	\$5,220,753



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2019/2020

General Fund Department Detail

Districtwide

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
Dept ID: Districtwide						
Payroll						
Unused Sick Leave	-	-	-	\$1,020,045	\$1,120,000	\$1,120,000
One-Time Add'l Salary Pymts	-	-	-	64,000	1,051	-
Payroll Total	-	-	-	1,084,045	1,121,051	1,120,000
Benefits						
Employee Benefits	-	-	-	4,515	50,258	50,000
Benefits Total	-	-	-	4,515	50,258	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	-	-	-	9,288	85,000	85,000
County Treasurer's Fees	-	-	-	894,342	640,000	640,000
Lease Purch-Other-Principal	-	-	-	2,350,000	1,815,000	1,815,000
Lease Purch-Other-Interest	-	-	-	662,798	1,385,953	1,385,953
Purchased Services Total	-	-	-	3,916,428	4,050,753	4,050,753
Materials and Supplies						
Copier Usage	-	-	-	194	-	-
Materials and Supplies Total	-	-	-	194	-	-
Capital						
Total	-	-	-	\$5,005,182	\$5,222,062	\$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

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
General Instruction						
Payroll	127.37	130.03	138.07	\$9,013,294	\$9,675,763	\$10,233,937
Non-Payroll	-	-	-	108,954	-	-
Instructional Support						
Payroll	127.27	139.93	149.16	11,114,234	13,764,431	15,483,956
Non-Payroll	-	-	-	2,522,742	3,657,543	4,340,910
Special Ed Instruction						
Non-Payroll	-	-	-	-	-	63,492
Total	254.64	269.96	287.23	\$22,759,224	\$27,097,737	\$30,122,295



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2019/2020

General Fund Department Detail

Educational Research & Design

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
Dept ID: Educational Research & Design						
Payroll						
Chief Officer	1.00	1.00	1.00	\$130,285	\$139,234	\$147,574
Executive Director	3.00	4.00	4.00	365,505	515,226	527,040
Director	8.00	9.00	9.00	789,457	937,080	1,013,171
Assistant Director	5.00	5.00	5.00	416,650	455,673	494,212
Manager	1.00	1.00	1.00	69,413	77,690	84,205
Technical Specialist	13.50	15.50	15.50	949,385	1,217,536	1,435,961
Teacher	86.14	83.40	83.40	5,281,165	5,416,762	5,675,459
Substitute Teacher	-	-	-	100,639	110,794	89,266
Counselor	-	3.00	3.00	-	246,969	217,235
Teacher Librarian	1.50	1.50	1.50	90,945	94,250	113,804
Coordinator - Licensed	4.00	8.00	8.00	363,435	601,530	625,540
Coordinator - Administrative	6.00	6.00	6.00	411,519	606,808	494,750
Resource Specialist	1.00	1.00	1.00	75,800	73,990	80,195
Resource Teachers	55.75	60.91	69.91	3,522,055	4,170,689	5,176,439
Instructional Coach.	9.00	8.00	8.00	534,375	553,920	600,088
Administrator	1.00	2.00	2.00	64,008	154,977	155,124
Specialist - Classified	4.00	5.00	5.00	232,900	295,037	298,035
Technician - Classified	16.50	17.00	17.00	668,682	738,593	863,342
Administrative Assistant	1.00	1.00	1.00	50,030	52,411	61,435
Substitute Secretary	-	-	-	20,251	-	-
Secretary	3.00	3.00	3.00	118,430	128,510	142,746
Clerk	1.00	1.00	1.00	39,395	41,973	45,296
Paraprofessional	-	-	0.23	6,284	5,508	5,950
Special Interpreter/Tutor	27.13	27.46	36.05	798,909	786,989	939,560
Classified - Hourly	6.12	6.19	5.64	139,724	136,239	147,165
Certificated - Hourly	-	-	-	2,015	-	-
One-Time Add'l Salary Pymts	-	-	-	5,000	356,143	-
Additional Pay - Certificated	-	-	-	118,922	98,000	126,395
Additional Pay-Classified	-	-	-	12,122	22,140	22,140
Additional Pay-Administrative	-	-	-	131,252	81,692	108,496
Overtime - Classified	-	-	-	17,129	12,000	16,575
Payroll Total	254.64	269.96	287.23	15,525,681	18,128,363	19,707,198
Benefits						
Employee Benefits	-	-	-	4,601,847	5,311,831	6,010,695
Benefits Total	-	-	-	4,601,847	5,311,831	6,010,695
Purchased Services						
Mileage And Travel	-	-	-	58,698	75,100	78,338
Employee Training & Conf	-	-	-	290,047	181,274	273,210
Recruiting Costs	-	-	-	-	500	500
Meals/Refreshments	-	-	-	1,381	2,000	7,500
Student Transportation.	-	-	-	6,038	10,000	55,700
Legal Fees	-	-	-	92	-	-
Printing	-	-	-	18,226	14,100	19,750
Consultants	-	-	-	-	11,500	11,500
Contract Labor	-	-	-	1,128	5,000	68,492
Contracted Services	-	-	-	960,927	583,761	603,761
Building Rental	-	-	-	7,350	2,500	2,500
Equipment Rental	-	-	-	581	450	450
Contract Maint/Eq Repair	-	-	-	1,850	10,000	10,000
Technology Services	-	-	-	-	465	-
Software Purch	-	-	-	468,194	760,100	786,730
Marketing - Advertising	-	-	-	1,182	6,600	6,600
Telephone/Pagers/Modems	-	-	-	6,745	10,830	10,830

ERD - Educational Research and Design



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2019/2020

General Fund Department Detail

Educational Research & Design

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
Postage	-	-	-	5,387	8,600	7,900
Permits/Licenses/Fees	-	-	-	10,441	-	-
Fees For Dist Membership	-	-	-	6,469	21,900	31,821
Purchased Services Total	-	-	-	1,844,736	1,704,680	1,975,582
Materials and Supplies						
Office Material/Supplies	-	-	-	66,107	35,160	60,595
Office Equipment - Under \$5K	-	-	-	118,073	56,490	68,339
Curriculum Dev/Staff Training	-	-	-	13,629	426,774	275,694
Data Processing Supplies	-	-	-	50	500	500
Instructional Material/Supply	-	-	-	562,366	476,309	612,842
Instructional Equip-Under \$5K	-	-	-	1,598	636,500	11,650
Textbooks	-	-	-	-	1,430	-
Copier Usage	-	-	-	20,255	27,400	31,400
Testing Materials	-	-	-	4,882	5,800	12,800
Materials and Supplies Total	-	-	-	786,960	1,666,363	1,073,820
Capital						
Office Equipment	-	-	-	-	286,500	5,000
Instructional/Curric Equipmnt	-	-	-	-	-	1,350,000
Capital Total	-	-	-	-	286,500	1,355,000
Total	254.64	269.96	287.23	\$22,759,224	\$27,097,737	\$30,122,295





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

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
Payroll	-	-	-	\$2,116	-	-
Operations and Maintenance						
Payroll	174.71	174.77	175.23	\$11,727,755	\$13,701,363	\$14,566,469
Non-Payroll	-	-	-	5,667,619	4,165,340	4,165,340
Total	174.71	174.77	175.23	\$17,397,490	\$17,866,703	\$18,731,809



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2019/2020

General Fund Department Detail

Field Services

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
Dept ID: Field Services						
Payroll						
Executive Director	0.50	0.50	0.50	\$60,707	\$64,020	\$67,357
Director	3.50	3.50	3.50	331,281	349,918	379,672
Manager	5.00	5.00	6.00	328,053	406,394	531,297
Technical Specialist	3.00	3.00	3.00	208,016	219,383	238,493
Coordinator - Classified	-	-	-	22,292	-	-
Specialist - Classified	1.00	1.00	1.00	122,613	69,404	74,899
Technician - Classified	5.00	5.00	5.00	203,264	268,285	289,527
Administrative Assistant	1.00	1.00	1.00	60,383	63,420	69,063
Group Leader	14.00	14.00	13.00	918,811	1,078,005	1,067,171
Substitute Secretary	-	-	-	33,507	28,200	28,200
Secretary	2.00	2.00	2.00	83,046	89,040	96,088
Trades Technician	134.00	134.00	134.00	6,907,531	7,905,348	8,461,574
Custodian	-	-	-	35	-	-
Classified - Hourly	5.71	5.77	6.23	84,185	150,531	162,604
One-Time Add'l Salary Pymts	-	-	-	-	204,236	-
Additional Pay-Classified	-	-	-	52,283	51,700	51,700
Overtime - Classified	-	-	-	161,984	155,900	155,900
Payroll Exception	-	-	-	(747,833)	(511,500)	(511,500)
Payroll Total	174.71	174.77	175.23	8,830,158	10,592,284	11,162,045
Benefits						
Employee Benefits	-	-	-	2,899,713	3,109,079	3,404,424
Benefits Total	-	-	-	2,899,713	3,109,079	3,404,424
Purchased Services						
Mileage And Travel	-	-	-	774	3,200	3,200
Employee Training & Conf	-	-	-	46,840	47,600	47,600
Awards And Banquets	-	-	-	53	800	800
Recruiting Costs	-	-	-	1,084	3,000	3,000
Required Physical Exams	-	-	-	1,198	2,500	2,500
Printing	-	-	-	9,183	6,900	6,900
Consultants	-	-	-	67,543	38,600	38,600
Contracted Services	-	-	-	253,906	341,100	341,100
Fleet Maintenance.	-	-	-	1,942	1,000	1,000
Refuse & Dump Fees	-	-	-	31,299	19,000	19,000
Equipment Rental	-	-	-	33,402	39,900	39,900
Contract Maint/Eq Repair	-	-	-	3,378	7,200	7,200
Const Maint/Repair - Building	-	-	-	1,873,443	1,095,290	1,095,290
Software Purch	-	-	-	53,789	71,900	71,900
Computer Hardware	-	-	-	185	-	-
Marketing - Advertising	-	-	-	256	300	300
Telephone/Pagers/Modems	-	-	-	62,354	52,850	52,850
Natural Gas	-	-	-	-	-	-
Propane	-	-	-	43	-	-
Electricity	-	-	-	-	-	-
Voice Communication Line	-	-	-	160	-	-
Water & Sanitation	-	-	-	-	-	-
Storm Water	-	-	-	-	400	400
Postage	-	-	-	562	1,600	1,600
Permits/Licenses/Fees	-	-	-	26,407	29,500	29,500
Risk Management Charges	-	-	-	289	-	-
Fees For Dist Membership	-	-	-	1,874	200	200
Purchased Services Total	-	-	-	2,469,964	1,762,840	1,762,840
Materials and Supplies						

Field Services



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2019/2020

General Fund Department Detail

Field Services

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
Office Material/Supplies	-	-	-	24,072	28,600	28,600
Office Equipment - Under \$5K	-	-	-	54,445	52,100	52,100
Copier Usage	-	-	-	9,888	8,800	8,800
Athletic Supplies	-	-	-	95,496	139,700	139,700
Maint Materials/Supplies	-	-	-	2,664,384	1,965,900	1,965,900
Small Hand Tools	-	-	-	89,991	60,800	60,800
Uniforms	-	-	-	19,160	26,600	26,600
Shop Supplies	-	-	-	-	12,000	12,000
Materials - Playgrounds	-	-	-	9,418	45,000	45,000
Physical Invty Gain/Loss	-	-	-	(335)	8,000	8,000
Materials and Supplies Total	-	-	-	2,966,519	2,347,500	2,347,500
Capital						
Plant/Shop Equipment	-	-	-	209,128	50,000	50,000
Building Improvements.	-	-	-	22,008	5,000	5,000
Capital Total	-	-	-	231,136	55,000	55,000
Total	174.71	174.77	175.23	\$17,397,490	\$17,866,703	\$18,731,809



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

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
General Administration						
Payroll	49.50	52.00	52.00	\$4,241,638	\$4,977,375	\$5,305,357
Non-Payroll	-	-	-	8,497,179	11,652,918	11,011,814
Instructional Support						
Non-Payroll	-	-	-	5,553,833	6,781,024	6,395,877
Total	49.50	52.00	52.00	\$18,292,650	\$23,411,317	\$22,713,048



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
General Fund Department Detail

Financial Services

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
Dept ID: Financial Services						
Payroll						
Chief Officer	1.00	1.00	1.00	\$138,874	\$145,803	\$153,400
Director	3.00	4.00	4.00	418,938	439,836	473,305
Supervisor	1.00	1.00	1.00	91,902	91,104	81,708
Manager	7.00	4.00	4.00	296,675	372,116	391,135
Technical Specialist	10.00	11.00	11.00	675,737	836,863	916,758
Accountant I	1.00	1.00	1.00	69,908	56,358	60,821
Coordinator - Administrative	1.00	2.00	2.00	141,972	150,394	169,488
Administrator	-	2.00	2.00	89,211	177,682	198,765
Specialist - Classified	8.00	8.00	8.00	478,528	501,420	553,019
Buyer	2.00	2.00	2.00	118,165	123,242	133,000
Technician - Classified	11.50	12.00	12.00	582,083	659,601	699,165
Administrative Assistant	1.00	1.00	1.00	66,874	70,534	76,088
Substitute Secretary	-	-	-	7,553	4,500	4,500
Secretary	1.00	1.00	1.00	28,232	27,096	29,241
Buyer Assistant	2.00	2.00	2.00	81,753	91,507	111,414
Classified - Hourly	-	-	-	2,642	-	-
One-Time Add'l Salary Pymts	-	-	-	-	86,296	-
Additional Pay-Administrative	-	-	-	-	6,800	6,800
Overtime - Classified	-	-	-	9,866	6,800	6,800
Payroll Total	49.50	52.00	52.00	3,298,913	3,847,952	4,065,407
Benefits						
Employee Benefits	-	-	-	942,725	1,129,423	1,239,950
Benefits Total	-	-	-	942,725	1,129,423	1,239,950
Purchased Services						
Mileage And Travel	-	-	-	9,149	10,700	10,700
Employee Training & Conf	-	-	-	29,195	41,840	46,340
Meals/Refreshments	-	-	-	-	1,800	1,300
Printing	-	-	-	7,105	7,700	7,700
Consultants	-	-	-	-	47,500	40,000
Contracted Services	-	-	-	82,062	78,375	91,475
Bank Fees & Other Expense	-	-	-	2,955	36,900	300
Contract Maint/Eq Repair	-	-	-	547	1,800	1,800
Technology Services	-	-	-	13,823,390	18,117,582	17,091,331
Software Purch	-	-	-	-	200	-
Marketing - Advertising	-	-	-	523	-	-
Equipment/Copier Repair	-	-	-	-	1,000	1,000
Telephone/Pagers/Modems	-	-	-	135	2,400	2,500
Postage	-	-	-	12,411	24,165	24,065
Permits/Licenses/Fees	-	-	-	1,979	2,880	2,880
Fees For Dist Membership	-	-	-	27,877	6,200	33,200
Community Relations	-	-	-	5,000	-	-
Purchased Services Total	-	-	-	14,002,328	18,381,042	17,354,591
Materials and Supplies						
Office Material/Supplies	-	-	-	26,333	43,500	43,700
Office Equipment - Under \$5K	-	-	-	14,631	3,000	3,000
Copier Usage	-	-	-	7,720	6,400	6,400
Materials and Supplies Total	-	-	-	48,684	52,900	53,100
Capital						
Total	49.50	52.00	52.00	\$18,292,650	\$23,411,317	\$22,713,048



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

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
General Administration						
Payroll	38.49	41.29	42.57	\$4,528,180	\$3,900,693	\$4,268,709
Non-Payroll	-	-	-	608,529	1,028,925	1,162,925
Total	38.49	41.29	42.57	\$5,136,709	\$4,929,618	\$5,431,634



**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
General Fund Department Detail**

Human Resources

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
Dept ID: Human Resources						
Payroll						
Chief Officer	1.00	1.00	1.00	\$139,349	\$149,116	\$139,141
Director	3.00	3.00	3.00	313,141	334,339	349,566
Principal	-	-	-	7,692	-	-
Assistant Principal	-	-	-	86,707	-	-
Manager	7.00	10.00	10.00	637,450	847,881	951,909
Technical Specialist	2.00	2.00	2.00	159,263	157,630	174,022
Teacher	-	-	-	556,645	-	-
Substitute Teacher	-	-	-	50,345	27,900	27,900
Counselor	1.00	1.00	2.00	71,095	75,147	163,220
Resource Teachers	-	-	-	56,614	-	-
Administrator	-	-	-	87,796	-	-
Nurse	-	-	-	9,479	-	-
Technician - Classified	22.50	22.50	22.50	1,130,357	1,208,546	1,317,990
Administrative Assistant	1.00	1.00	1.00	66,606	70,559	76,115
Substitute Secretary	-	-	-	2,055	4,000	4,000
Secretary	0.50	0.50	0.75	17,767	22,482	32,541
Classified - Hourly	0.49	0.29	0.32	-	7,625	8,237
Unused Sick Leave	-	-	-	164	-	-
One-Time Add'l Salary Pymts	-	-	-	500	74,672	-
Additional Pay - Certificated	-	-	-	1,678	5,000	5,000
Additional Pay-Classified	-	-	-	7,065	-	-
Additional Pay-Administrative	-	-	-	89,678	9,700	9,700
Overtime - Classified	-	-	-	8,885	20,700	11,700
Payroll Total	38.49	41.29	42.57	3,500,331	3,015,297	3,271,041
Benefits						
Employee Benefits	-	-	-	1,027,849	885,396	997,668
Benefits Total	-	-	-	1,027,849	885,396	997,668
Purchased Services						
Mileage And Travel	-	-	-	4,025	4,500	4,500
Employee Training & Conf	-	-	-	30,501	73,400	77,400
Awards And Banquets	-	-	-	6,961	12,000	12,000
Recruiting Costs	-	-	-	4,244	52,500	187,500
Required Physical Exams	-	-	-	66,461	23,000	23,000
Employee Background Verificatn	-	-	-	68,420	55,000	55,000
Drug And Alcohol Testing	-	-	-	12,352	17,000	17,000
Meals/Refreshments	-	-	-	225	-	-
Legal Fees	-	-	-	27,705	14,125	14,125
Printing	-	-	-	7,243	15,800	15,800
Consultants	-	-	-	28,500	-	-
Contracted Services	-	-	-	85,187	128,500	128,500
Contract Maint/Eq Repair	-	-	-	2,320	24,000	20,000
Software Purch	-	-	-	1,666	600	600
Marketing - Advertising	-	-	-	5,979	16,600	16,600
Telephone/Pagers/Modems	-	-	-	793	1,100	1,100
Postage	-	-	-	5,404	18,800	17,800
Unemployment Comp Insur	-	-	-	210,195	534,300	534,300
Fees For Dist Membership	-	-	-	10,568	6,400	6,400
Purchased Services Total	-	-	-	578,749	997,625	1,131,625
Materials and Supplies						
Office Material/Supplies	-	-	-	8,254	17,100	12,100
Office Equipment - Under \$5K	-	-	-	13,281	5,800	10,800
Copier Usage	-	-	-	8,245	8,400	8,400
Materials and Supplies Total	-	-	-	29,780	31,300	31,300
Capital						



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
General Fund Department Detail

Human Resources

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
Total	38.49	41.29	42.57	\$5,136,709	\$4,929,618	\$5,431,634



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

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
General Administration						
Payroll	13.30	16.30	18.50	\$2,029,732	\$2,567,895	\$2,846,851
Non-Payroll	-	-	-	1,148,808	98,900	128,900
General Instruction						
Payroll	-	-	-	35	-	-
Non-Payroll	-	-	-	41,148	-	-
Instructional Support						
Payroll	4.35	3.35	2.00	510,722	333,978	366,865
Non-Payroll	-	-	-	192,968	-	-
Total	17.65	19.65	20.50	\$3,923,413	\$3,000,773	\$3,342,616



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2019/2020

General Fund Department Detail

Innovation and Effectiveness

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
Dept ID: Innovation and Effectiveness						
Payroll						
Chief Officer	1.00	2.00	2.00	\$255,954	\$267,852	\$295,148
Executive Director	1.00	2.00	2.00	122,933	255,163	281,122
Director	11.00	11.00	11.00	1,225,011	1,447,832	1,518,073
Principal	-	-	-	19,074	-	-
Teacher	-	1.00	-	-	-	-
Substitute Teacher	-	-	-	27,186	-	-
Coordinator - Classified	-	-	1.50	-	-	81,015
Resource Teachers	1.00	-	1.00	-	60,587	79,073
Peer Evaluator	-	-	-	7,033	-	-
Administrator	0.30	0.30	-	-	15,618	-
Administrative Assistant	2.00	3.00	3.00	163,140	172,887	198,186
Substitute Secretary	-	-	-	340	2,000	2,000
Secretary	1.00	-	-	38,133	-	-
Paraprofessional	0.19	0.19	-	-	-	-
Classified - Hourly	0.16	0.16	-	-	-	-
One-Time Add'l Salary Pymts	-	-	-	-	8,668	-
Additional Pay - Certificated	-	-	-	16,218	-	-
Additional Pay-Classified	-	-	-	9,923	-	-
Additional Pay-Administrative	-	-	-	108,499	8,000	8,000
Overtime - Classified	-	-	-	3,975	-	-
Payroll Total	17.65	19.65	20.50	1,997,419	2,238,607	2,462,617
Benefits						
Employee Benefits	-	-	-	543,070	663,266	751,099
Benefits Total	-	-	-	543,070	663,266	751,099
Purchased Services						
Mileage And Travel	-	-	-	26,955	30,000	30,000
Employee Training & Conf	-	-	-	100,818	18,800	48,800
Meals/Refreshments	-	-	-	5,969	-	-
Student Transportation	-	-	-	6,064	-	-
Printing	-	-	-	5,711	500	500
Consultants	-	-	-	33,918	-	-
Contracted Services	-	-	-	57,499	-	-
Building Rental	-	-	-	5,045	-	-
Software Purch	-	-	-	8,168	-	-
Marketing - Advertising	-	-	-	175	-	-
Telephone/Pagers/Modems	-	-	-	1,326	900	900
Postage	-	-	-	169	800	800
Permits/Licenses/Fees	-	-	-	11,570	-	-
Fees For Dist Membership	-	-	-	312	-	-
Purchased Services Total	-	-	-	263,699	51,000	81,000
Materials and Supplies						
Contingency	-	-	-	-	28,200	28,200
Office Material/Supplies	-	-	-	78,958	7,000	7,000
Office Equipment - Under \$5K	-	-	-	17,963	7,000	7,000
Curriculum Dev/Staff Training	-	-	-	22,360	-	-
Clinic Supplies/Materials	-	-	-	11,120	-	-
Custodial Supplies	-	-	-	415	-	-
Instructional Material/Supply	-	-	-	569,812	-	-
Instructional Equip-Under \$5K	-	-	-	192,294	-	-
Textbooks	-	-	-	102,575	-	-
Copier Usage	-	-	-	5,829	5,700	5,700
Maint Materials/Supplies	-	-	-	2,680	-	-
Library Materials	-	-	-	7,492	-	-
Audio Visual Materials	-	-	-	107,727	-	-
Materials and Supplies Total	-	-	-	1,119,225	47,900	47,900
Capital						
Total	17.65	19.65	20.50	\$3,923,413	\$3,000,773	\$3,342,616



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

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
General Instruction						
Payroll	-	-	-	828	-	-
Instructional Support						
Non-Payroll	-	-	-	-	65,623	65,623
Operations and Maintenance						
Payroll	49.00	115.00	137.00	\$3,283,509	\$6,407,372	\$8,082,835
Non-Payroll	-	-	-	382,149	160,921	310,747
Total	49.00	115.00	137.00	\$3,666,486	\$6,633,916	\$8,459,205



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2019/2020

General Fund Department Detail

Security and Emergency Management

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
Dept ID: Security and Emergency Management						
Payroll						
Executive Director	1.00	1.00	1.00	\$131,875	\$139,295	\$145,016
Director	-	-	1.00	31,903	-	134,669
Manager	4.00	4.00	5.00	338,061	337,677	447,848
Coordinator - Classified	2.00	3.00	4.00	102,349	160,312	230,288
Coordinator - Administrative	2.00	4.00	3.00	156,828	310,614	248,726
Technician - Classified	-	1.00	1.00	51,258	54,520	58,837
Administrative Assistant	1.00	-	-	-	-	-
Substitute Secretary	-	-	-	2,724	-	-
Secretary	1.00	1.00	1.00	59,605	62,631	67,590
Campus Supervisor.	8.00	72.00	86.00	306,437	2,332,136	2,962,465
Security Officer	19.00	18.00	23.00	708,585	868,597	1,232,156
Alarm Monitor	11.00	11.00	12.00	419,182	504,293	559,148
Classified - Hourly	-	-	-	7,686	-	-
One-Time Add'l Salary Pymts	-	-	-	-	74,345	-
Additional Pay - Certificated	-	-	-	773	-	-
Additional Pay-Classified	-	-	-	2,237	32,000	32,000
Additional Pay-Administrative	-	-	-	26,760	15,000	15,000
Overtime - Classified	-	-	-	176,531	60,000	60,000
Payroll Total	49.00	115.00	137.00	2,522,794	4,951,420	6,193,743
Benefits						
Employee Benefits	-	-	-	761,543	1,455,952	1,889,092
Benefits Total	-	-	-	761,543	1,455,952	1,889,092
Purchased Services						
Mileage And Travel	-	-	-	3,769	4,000	4,000
Employee Training & Conf	-	-	-	7,274	7,000	49,000
Employee Background Verificatn	-	-	-	431	300	300
Meals/Refreshments	-	-	-	1,580	1,500	1,500
Printing	-	-	-	3,655	3,800	3,800
Consultants	-	-	-	13,690	2,907	2,907
Contracted Services	-	-	-	141,166	125,000	125,000
Fleet Maintenance.	-	-	-	3,554	3,600	3,600
Contract Maint/Eq Repair	-	-	-	450	3,000	3,000
Software Purch	-	-	-	47,000	10,000	10,000
Telephone/Pagers/Modems	-	-	-	39,981	15,000	15,000
Postage	-	-	-	234	100	100
Permits/Licenses/Fees	-	-	-	334	500	500
Purchased Services Total	-	-	-	263,118	176,707	218,707
Materials and Supplies						
Contingency	-	-	-	-	-	107,826
Office Material/Supplies	-	-	-	12,547	11,500	11,500
Office Equipment - Under \$5K	-	-	-	32,894	5,000	5,000
Copier Usage	-	-	-	2,882	3,000	3,000
Maint Materials/Supplies	-	-	-	17,269	9,244	9,244
Uniforms	-	-	-	38,052	16,093	16,093
Vehicle Parts & Supplies	-	-	-	11,284	5,000	5,000
Materials and Supplies Total	-	-	-	114,928	49,837	157,663
Capital						
Capital Accounts	-	-	-	4,103	-	-
Capital Total	-	-	-	4,103	-	-
Total	49.00	115.00	137.00	\$3,666,486	\$6,633,916	\$8,459,205



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

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
General Instruction						
Payroll	-	-	-	\$257,353	-	-
Non-Payroll	-	-	-	\$222,318	\$139,800	\$139,800
Instructional Support						
Payroll	304.63	310.85	368.11	24,728,652	27,551,255	33,925,708
Non-Payroll	-	-	-	1,553,291	1,381,251	3,157,787
Operations and Maintenance						
Payroll	-	-	1.00	37,053	756	45,344
School Administration						
Payroll	7.75	7.75	8.75	764,780	742,680	879,639
Non-Payroll	-	-	-	14,534	13,200	13,200
Special Ed Instruction						
Payroll	782.30	707.45	919.57	47,631,041	55,131,404	55,570,872
Non-Payroll	-	-	-	8,163,827	6,732,783	7,232,783
Total	1,094.68	1,026.05	1,297.43	\$83,372,849	\$91,693,129	\$100,965,133



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2019/2020

General Fund Department Detail

Student Success

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
Dept ID: Student Success						
Payroll						
Chief Officer	1.00	1.00	1.00	\$138,776	\$145,803	\$153,400
Executive Director	-	-	1.00	-	-	138,749
Director	3.50	3.50	3.50	543,860	354,707	383,742
Principal.	2.00	2.00	2.00	203,473	214,992	234,122
Assistant Director	9.00	9.00	11.00	951,898	825,554	1,065,089
Assistant Principal	2.00	2.00	3.00	247,293	192,314	276,003
Manager	2.00	2.00	2.00	150,648	156,536	169,269
Technical Specialist	1.00	1.00	1.00	-	74,878	80,928
Teacher	444.62	351.15	358.15	26,591,863	21,659,171	22,158,039
Substitute Teacher	-	-	-	328,547	56,600	85,336
Counselor	12.50	18.50	58.50	505,806	1,319,378	4,178,399
Coordinator - Licensed	10.75	5.00	5.00	335,517	554,754	415,772
Coordinator - Administrative	1.00	3.00	4.00	217,350	229,739	335,090
Resource Teachers	8.50	8.50	10.50	777,559	591,408	786,253
Instructional Coach.	-	-	-	131,146	-	-
Administrator	3.00	4.00	5.00	252,495	292,894	374,527
Physical Therapist	12.50	11.50	11.50	864,624	806,127	835,834
Occupational Therapist	28.50	29.50	29.50	1,923,277	2,035,052	2,255,827
Nurse	33.00	37.00	46.00	2,140,486	2,545,292	3,129,083
Psychologist	55.50	55.50	55.50	3,286,321	3,958,280	4,237,752
Social Worker	71.70	79.45	79.45	4,690,514	5,147,322	5,392,805
Audiologist	4.50	4.50	4.50	339,963	326,379	354,068
Speech Therapist	120.90	120.90	120.90	7,435,678	8,284,269	8,833,482
Specialist - Classified	3.88	4.63	4.00	124,442	200,803	224,576
Technician - Classified	13.00	14.20	13.00	492,113	585,109	592,171
Administrative Assistant	1.00	1.00	1.00	65,015	68,484	75,851
School Secretary	3.75	3.75	3.75	142,436	151,901	163,928
Substitute Secretary	-	-	-	683	500	-
Secretary	8.00	8.00	8.00	320,904	356,217	384,733
Paraprofessional	124.67	126.17	136.30	34,258	3,288,522	3,552,262
Special Interpreter/Tutor	39.30	39.78	42.96	817,393	1,036,554	1,119,686
Para-Educator	37.59	43.82	233.57	1,312,095	6,472,902	6,087,615
Clinic Aides	0.61	0.62	0.67	15,951	16,078	17,367
Sub Para-Educator	-	-	-	185	1,400	1,400
Custodian	-	-	-	-	-	-
Campus Supervisor.	-	-	1.00	30,460	-	34,746
Classified - Hourly	28.00	27.58	32.03	514,885	719,203	834,826
Certificated - Hourly	7.41	7.50	8.15	176,213	195,410	212,528
One-Time Add'l Salary Pymts	-	-	-	-	1,579,922	-
Additional Pay - Certificated	-	-	-	202,717	76,394	76,394
Additional Pay-Classified	-	-	-	100	900	24,900
Additional Pay-Administrative	-	-	-	33,524	-	-
Overtime - Classified	-	-	-	18,504	12,000	12,000
Payroll Total	1,094.68	1,026.05	1,297.43	56,358,972	64,533,748	69,288,552
Benefits						
Employee Benefits	-	-	-	17,059,907	18,895,947	21,133,011
Benefits Total	-	-	-	17,059,907	18,895,947	21,133,011



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2019/2020

General Fund Department Detail

Student Success

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
Purchased Services						
Mileage And Travel	-	-	-	263,564	137,487	136,061
Employee Training & Conf	-	-	-	34,537	173,413	389,089
Awards And Banquets	-	-	-	655	1,300	1,300
Employee Background Verificatn	-	-	-	153	200	200
Meals/Refreshments	-	-	-	1,742	1,200	1,200
Student Transportation.	-	-	-	3,295	43,400	43,400
Student Admission/Entry Fees	-	-	-	24	-	-
Legal Fees	-	-	-	579,322	75,000	300,000
Printing	-	-	-	6,636	5,100	5,300
ADA/Legal Settlement	-	-	-	52,536	-	-
Consultants	-	-	-	-	1,000	1,000
SWAP Match	-	-	-	328,394	290,400	290,400
Contracted Services	-	-	-	1,956,035	816,500	1,825,100
Building Rental	-	-	-	1,388	-	-
Contract Maint/Eq Repair	-	-	-	5,877	2,500	2,500
Software Purch	-	-	-	37,500	6,700	60,654
Marketing - Advertising	-	-	-	1,776	1,400	1,400
Telephone/Pagers/Modems	-	-	-	34,210	19,700	18,100
Natural Gas	-	-	-	-	-	-
Electricity	-	-	-	-	-	-
Voice Communication Line	-	-	-	-	-	-
Water & Sanitation	-	-	-	-	-	-
Storm Water	-	-	-	-	-	-
Postage	-	-	-	3,338	5,800	5,700
Permits/Licenses/Fees	-	-	-	2,558	500	500
Community Relations	-	-	-	-	500	500
Tuition Reimb-Other Facilities	-	-	-	184,062	140,500	140,000
POODS Tuition/Excess Spec Ed	-	-	-	4,722,281	4,531,083	4,531,083
Tuition to SPED Preschool	-	-	-	900,000	900,000	900,000
Purchased Services Total	-	-	-	9,119,883	7,153,683	8,653,487
Materials and Supplies						
Contingency	-	-	-	-	4,300	4,300
Office Material/Supplies	-	-	-	50,569	79,825	657,300
Office Equipment - Under \$5K	-	-	-	106,365	25,609	34,700
Curriculum Dev/Staff Training	-	-	-	24,705	474,822	40,500
Clinic Supplies/Materials	-	-	-	4,769	3,800	3,800
Custodial Supplies	-	-	-	-	-	-
Instructional Material/Supply	-	-	-	373,360	447,115	1,073,583
Instructional Equip-Under \$5K	-	-	-	196,560	37,600	37,600
Repair Parts-Instr Equip	-	-	-	544	-	-
Textbooks	-	-	-	-	2,000	2,000
Copier Usage	-	-	-	42,693	27,880	26,800
Testing Materials	-	-	-	14,908	-	-
Graduation Materials	-	-	-	214	-	-
Maint Materials/Supplies	-	-	-	10,077	-	-
Library Materials	-	-	-	49	-	-
Miscellaneous Expense	-	-	-	745	-	-
Materials and Supplies Total	-	-	-	825,558	1,102,951	1,880,583



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2019/2020

General Fund Department Detail

Student Success

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
Capital						
Office Equipment	-	-	-	-	900	-
Instructional/Curric Equipmnt	-	-	-	8,529	9,500	9,500
Capital Total	-	-	-	8,529	10,400	9,500
Total	1,094.68	1,026.05	1,297.43	\$83,372,849	\$91,696,729	\$100,965,133



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

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
General Instruction						
Non-Payroll	-	-	-	-	2,100,000	4,100,000
Operations and Maintenance						
Payroll	1.50	1.50	1.50	\$148,842	\$188,223	\$200,026
Non-Payroll	-	-	-	21,425,951	22,264,285	22,433,800
Total	1.50	1.50	1.50	\$21,574,793	\$24,552,508	\$26,733,826



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

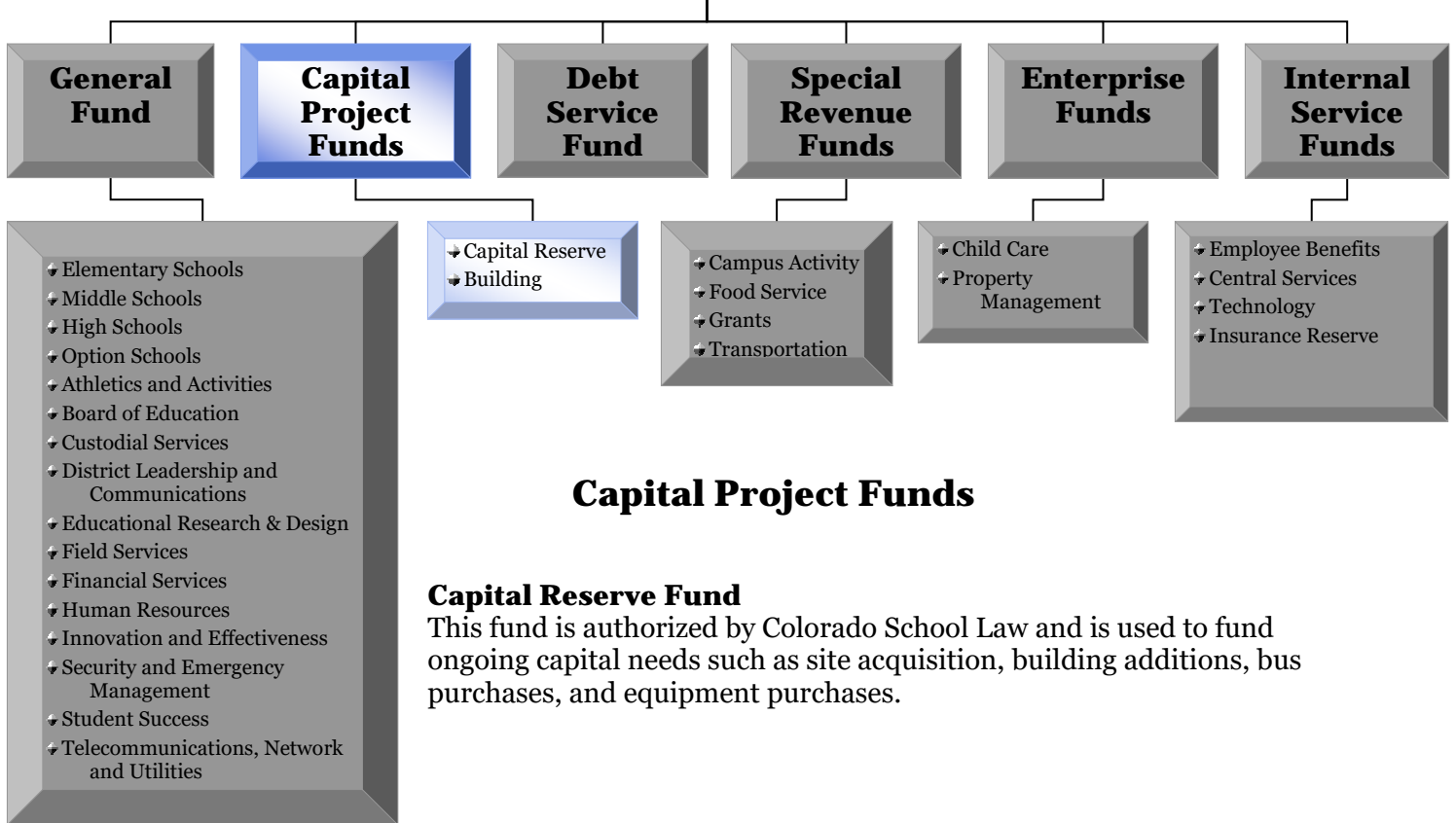
2019/2020

General Fund Department Detail

Telecom, Network & Utilities

	2017/2018 Budget FTE	2018/2019 Budget FTE	2019/2020 Budget FTE	2017/2018 Actual	2018/2019 Budget	2019/2020 Budget
Payroll						
Manager	1.50	1.50	1.50	\$89,324	\$142,961	\$153,277
Administrator	-	-	-	28,515	-	-
One-Time Add'l Salary Pymts	-	-	-	-	2,524	-
Payroll Total	1.50	1.50	1.50	117,839	145,485	153,277
Benefits						
Employee Benefits	-	-	-	31,003	42,738	46,749
Benefits Total	-	-	-	31,003	42,738	46,749
Purchased Services						
Mileage And Travel	-	-	-	1,363	-	-
Employee Training & Conf	-	-	-	275	-	-
Awards And Banquets	-	-	-	68	-	-
Legal Fees	-	-	-	1,580	-	-
Refuse & Dump Fees	-	-	-	447,762	400,000	500,000
Technology Services	-	-	-	2,282,500	2,282,500	2,282,500
Const Maint/Repair - Building	-	-	-	25	-	-
Software Purch	-	-	-	-	-	4,100,000
Telephone/Pagers/Modems	-	-	-	14,255	-	-
Natural Gas	-	-	-	1,915,368	2,140,000	2,440,000
Propane	-	-	-	83,533	110,000	110,000
Electricity	-	-	-	10,284,217	10,730,485	10,350,000
Voice Communication Line	-	-	-	2,877,502	2,957,200	2,957,200
Water & Sanitation	-	-	-	3,127,259	3,304,000	3,304,000
Storm Water	-	-	-	388,343	280,000	430,000
Purchased Services Total	-	-	-	21,424,050	22,204,185	26,473,700
Materials and Supplies						
Office Material/Supplies	-	-	-	1,146	-	-
Instructional Equip-Under \$5K	-	-	-	-	2,100,000	-
Maint Materials/Supplies	-	-	-	755	60,100	60,100
Materials and Supplies Total	-	-	-	1,901	2,160,100	60,100
Total	1.50	1.50	1.50	\$21,574,793	\$24,552,508	\$26,733,826

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
2019/2020
Capital Reserve
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2015/2016 Actuals	2016/2017 Actuals	2017/2018 Actuals	2018/2019 Budget
Beginning Fund Balance	\$ 36,538,906	\$ 66,956,693	\$ 44,932,521	\$ 42,080,843
Revenue:				
Interest Earnings	152,682	321,614	612,341	32,000
Other Revenue	1,970,192	1,791,644	1,964,919	7,571,644
Total Revenue	2,122,874	2,113,258	2,577,260	7,603,644
Expenditures:				
Facility Improvements	16,426,501	16,147,036	18,798,029	18,595,938
District Utilization	5,721,255	3,454,494	1,076,410	9,452,301
New Construction	4,113,704	38,787,993	19,565,096	15,140,895
Vehicles	914,597	728,691	635,606	711,368
Payment to COP agent	-	2,079,187	1,718,768	3,203,375
Total Expenditures	27,176,057	61,197,401	41,793,909	47,103,877
Income (Loss) from Operations	(25,053,183)	(59,084,143)	(39,216,649)	(39,500,233)
Non-Operating Revenues (Expenses):				
General obligation COP issuance	45,450,000	-	-	-
Premium from COP issuance	2,971,858	-	-	-
Operating Transfer In	7,049,112	37,059,971	36,364,971	23,473,773
Operating Transfer Out	-	-	-	-
Total Non-Operating Revenue (Expenses)	55,470,970	37,059,971	36,364,971	23,473,773
Net Income (Loss)	30,417,787	(22,024,172)	(2,851,678)	(16,026,460)
Ending Fund Balance	\$ 66,956,693	\$ 44,932,521	\$ 42,080,843	\$ 26,054,383

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Capital Reserve
Schedule of Revenues, Expenses and Changes in Retained Earnings

2018/2019 Estimate	2019/2020 Budget	2020/2021 Planned	2021/2022 Planned	2022/2023 Planned
\$ 42,080,843	\$ 26,475,475	\$ 35,879,894	\$ 57,597,745	\$ 78,011,512
32,000	32,000	32,000	32,000	32,000
7,549,919	1,964,919	1,769,919	1,769,919	1,769,919
7,581,919	1,996,919	1,801,919	1,801,919	1,801,919
29,337,169	11,167,251	73,712	1,376,696	2,583,031
1,810,819	45,634	-	-	-
11,846,432	1,371,934	-	-	-
463,265	684,850	690,000	690,000	690,000
3,203,375	3,207,325	3,204,850	3,205,950	3,208,000
46,661,060	16,476,994	3,968,562	5,272,646	6,481,031
(39,079,141)	(14,480,075)	(2,166,643)	(3,470,727)	(4,679,112)
-	-	-	-	-
-	-	-	-	-
23,473,773	23,884,494	23,884,494	23,884,494	23,884,494
-	-	-	-	-
23,473,773	23,884,494	23,884,494	23,884,494	23,884,494
(15,605,368)	9,404,419	21,717,851	20,413,767	19,205,382
\$ 26,475,475	\$ 35,879,894	\$ 57,597,745	\$ 78,011,512	\$ 97,216,894

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Building
Schedule of Revenues, Expenses and Changes in Retained Earnings

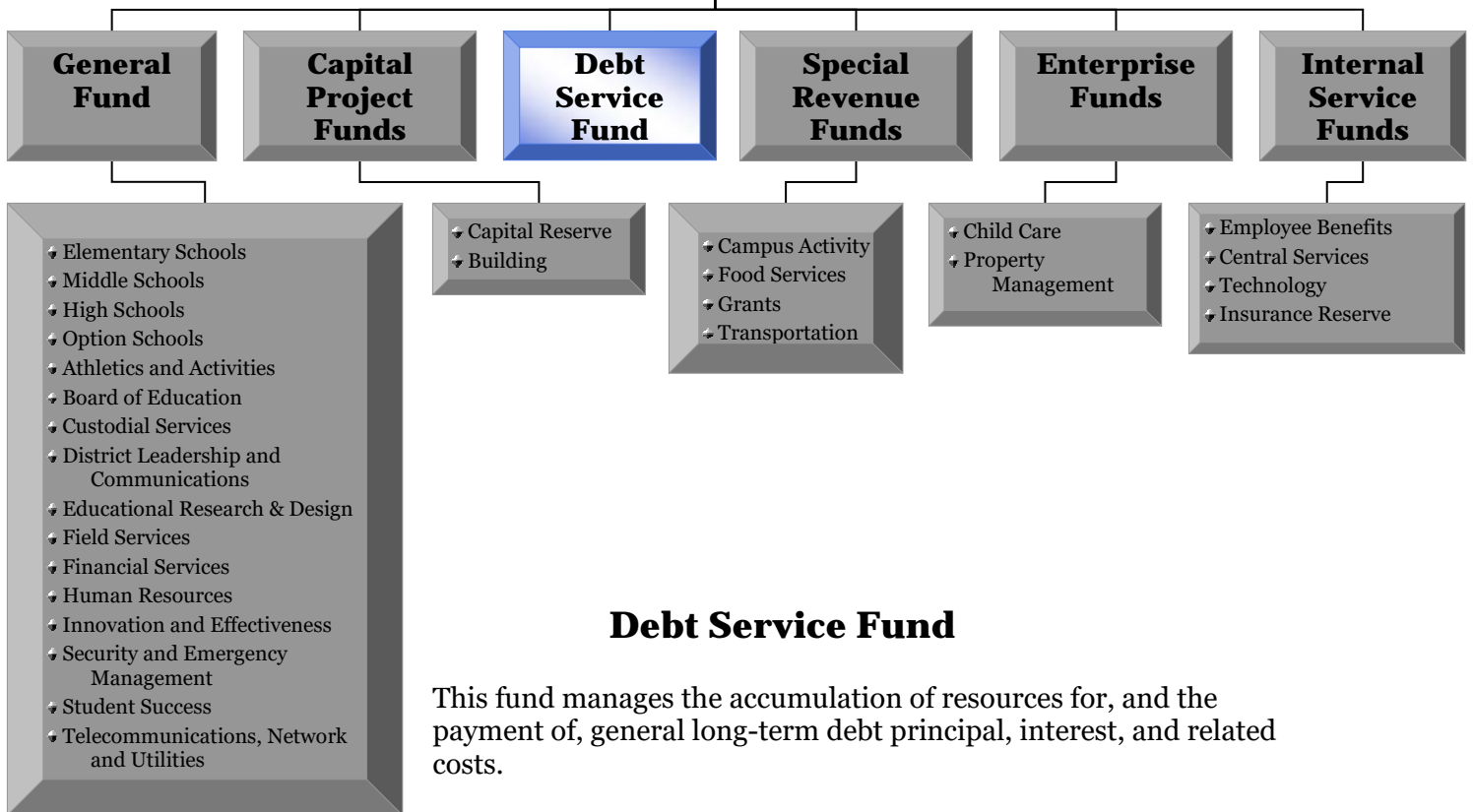
	2015/2016	2016/2017	2017/2018	2018/2019
	Actuals	Actuals	Actuals	Budget
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenue:				
Bond Proceeds	-	-	-	326,490,000
Interest Earnings	-	-	-	4,700,000
Bond Premium	-	-	-	50,165,349
Total Revenue	-	-	-	381,355,349
Expenditures:				
Facility Improvements	-	-	-	20,509,316
Charter Schools	-	-	-	17,000,000
District Utilization	-	-	-	176,792
New Construction	-	-	-	2,092,059
Total Expenditures	-	-	-	39,778,167
Net Income (Loss)	-	-	-	341,577,182
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 341,577,182

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Building
Schedule of Revenues, Expenses and Changes in Retained Earnings

2018/2019 Estimate	2019/2020 Budget	2020/2021 Planned	2021/2022 Planned	2022/2023 Planned
\$ -	\$ 341,577,182	\$ 201,784,580	\$ 63,888,028	\$ 12,174,556
326,490,000	-	-	-	-
4,700,000	6,800,000	3,300,000	990,000	170,000
50,165,349	-	-	-	-
381,355,349	6,800,000	3,300,000	990,000	170,000
20,509,316	95,863,787	67,326,420	47,446,414	12,344,556
17,000,000	-	-	-	-
176,792	173,208	-	-	-
2,092,059	50,555,606	73,870,132	5,257,058	-
39,778,167	146,592,602	141,196,552	52,703,472	12,344,556
341,577,182	(139,792,602)	(137,896,552)	(51,713,472)	(12,174,556)
\$ 341,577,182	\$ 201,784,580	\$ 63,888,028	\$ 12,174,556	\$ -



Funds



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Debt Service
General Obligation Bonds and Amortization Schedules

	2015/2016 Actuals	2016/2017 Actuals	2017/2018 Actual	2018/2019 Budget
Beginning Fund Balance	\$ 58,696,250	\$ 63,854,676	\$ 61,883,147	\$ 61,264,032
Revenue:				
Property Tax	54,266,692	47,135,806	42,473,525	41,824,075
Interest	3,518	75,075	312,009	200,000
Total Revenue	<u>54,270,210</u>	<u>47,210,881</u>	<u>42,785,534</u>	<u>42,024,075</u>
Expenditures:				
Principal retirements	30,030,000	31,115,000	26,085,000	27,480,000
Interest and fiscal charges	19,081,784	18,067,410	17,776,552	24,175,714
Total Expenditures	<u>49,111,784</u>	<u>49,182,410</u>	<u>43,861,552</u>	<u>51,655,714</u>
Income (Loss) from Operations	5,158,426	(1,971,529)	(1,076,018)	(9,631,639)
Non-Operating Revenues (Expenses)				
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>-</u>	<u>456,903</u>	<u>-</u>
Net Income (Loss)	5,158,426	(1,971,529)	(619,115)	(9,631,639)
Ending Fund Balance	<u>\$ 63,854,676</u>	<u>\$ 61,883,147</u>	<u>\$ 61,264,032</u>	<u>\$ 51,632,393</u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Debt Service
General Obligation Bonds and Amortization Schedules

2018/2019 Estimate	2019/2020 Budget	2020/2021 Planned	2021/2022 Planned	2022/2023 Planned
\$ 61,264,032	\$ 80,058,792	\$ 75,058,792	\$ 70,058,792	\$ 70,058,792
69,729,754	69,317,963	68,530,025	58,148,900	58,081,475
720,720	200,000	200,000	200,000	200,000
70,450,474	69,517,963	68,730,025	58,348,900	58,281,475
27,480,000	43,820,000	45,245,000	31,750,000	33,275,000
24,175,714	30,697,963	28,485,025	26,598,900	25,006,475
51,655,714	74,517,963	73,730,025	58,348,900	58,281,475
18,794,760	(5,000,000)	(5,000,000)	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
18,794,760	(5,000,000)	(5,000,000)	-	-
\$ 80,058,792	\$ 75,058,792	\$ 70,058,792	\$ 70,058,792	\$ 70,058,792

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Debt Service
General Obligation Bonds and Amortization Schedules

General Obligation Bonds Payable

Description, Interest Rates and Maturity Dates	Principal Balance June 30th 2019
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%	\$186,275,000
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%	\$4,585,000
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%	\$326,490,000
Total General Obligation Bonds	\$657,285,000

Total Outstanding General Obligation Bonds			
Fiscal Year	Principal	Interest	Total Payments
2019-20	\$43,820,000	\$30,687,963	\$74,507,963
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	\$0	\$0	\$0
Totals	\$657,285,000	\$306,303,638	\$963,588,638

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Debt Service
General Obligation Bonds and Amortization Schedules

Computation of Legal Debt Margin	
Assessed Value	\$9,445,854,271
Debt Limitation: <i>20% of Assessed Value</i>	\$1,889,170,854
Total Bonded Debt:	\$657,285,000
<i>LESS</i> the Value of Assets in Bond Redemption Fund	\$80,058,792
Total Amount of Debt Applicable to Debt Limit	\$577,226,208
Legal Debt Margin	\$1,311,944,646

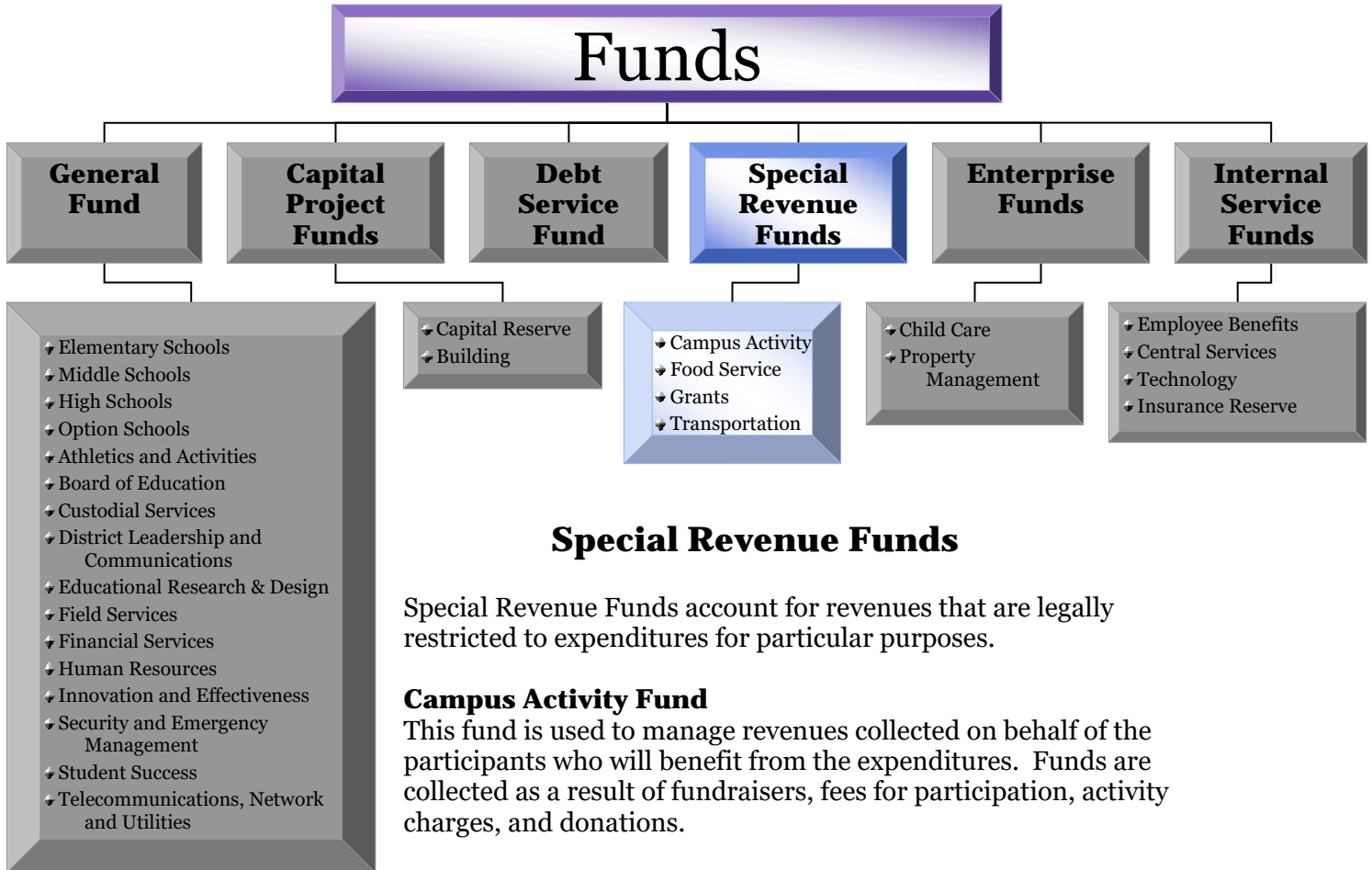
Bond Ratings	
Moody's	Aa2
Standard & Poor's	AA-

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
2019-20	27,740,000	8,582,000		3,110,700	1,080,000	166,763	-	3,092,700	15,000,000	15,735,800
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										
Totals	186,275,000	28,951,550	69,540,000	21,839,850	4,585,000	404,488	70,395,000	31,436,400	326,490,000	223,671,350



Funds



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
2019/2020
Campus Activity
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2015/2016	2016/2017	2017/2018	2018/2019
	Actuals	Actuals	Actuals	Budget
Beginning Fund Balance	\$ 10,470,382	\$ 11,428,322	\$ 11,650,485	\$ 11,399,947
Revenue:				
Interest	3,739	4,591	4,750	-
Student Activities	6,592,172	6,183,233	6,318,958	6,646,709
Fund Raising	3,557,499	3,527,277	3,073,948	2,990,552
Fees and Dues	7,153,579	7,255,169	8,185,636	8,535,838
Donations	4,083,569	4,193,596	4,062,892	3,978,195
Other	3,707,171	4,110,210	4,858,404	6,065,220
Total Revenue	25,097,729	25,274,076	26,504,588	28,216,514
Expenditures:				
Athletics and Activities	24,985,212	26,074,510	27,892,400	28,121,712
Total Expenditures	24,985,254	26,074,510	27,892,400	28,121,712
Net Income (Loss) from Operations	112,475	(800,434)	(1,387,812)	94,802
Non-Operating Revenues (Expenses)				
Operating Transfer In	845,465	1,022,597	1,137,274	1,100,000
Operating Transfer Out	-	-	-	-
Total Non-Operating Revenues (Expenses)	845,465	1,022,597	1,137,274	1,100,000
Net Income (Loss)	957,940	222,163	(250,538)	1,194,802
Ending Fund Balance	\$ 11,428,322	\$ 11,650,485	\$ 11,399,947	\$ 12,594,749

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Campus Activity
Schedule of Revenues, Expenses and Changes in Retained Earnings

2018/2019 Estimate	2019/2020 Budget	2020/2021 Planned	2021/2022 Planned	2022/2023 Planned
\$ 11,399,947	\$ 9,866,198	\$ 9,844,410	\$ 9,822,622	\$ 9,800,834
4,800	4,893	4,893	4,893	4,893
6,268,867	5,937,533	5,937,533	5,937,533	5,937,533
2,840,528	2,817,854	2,817,854	2,817,854	2,817,854
8,663,015	8,747,572	8,747,572	8,747,572	8,747,572
4,429,663	4,134,558	4,134,558	4,134,558	4,134,558
3,138,368	4,664,184	4,664,184	4,664,184	4,664,184
25,345,241	26,306,594	26,306,594	26,306,594	26,306,594
27,978,990	27,428,382	27,428,382	27,428,382	27,428,382
27,978,990	27,428,382	27,428,382	27,428,382	27,428,382
(2,633,749)	(1,121,788)	(1,121,788)	(1,121,788)	(1,121,788)
1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
-	-	-	-	-
1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
(1,533,749)	(21,788)	(21,788)	(21,788)	(21,788)
\$ 9,866,198	\$ 9,844,410	\$ 9,822,622	\$ 9,800,834	\$ 9,779,046

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Food Service
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2015/2016 Actuals	2016/2017 Actuals	2017/2018 Actuals	2018/2019 Budget
Beginning Fund Balance	\$ 7,319,964	\$ 8,288,300	\$ 6,537,675	\$ 5,622,785
Revenue:				
Food Sales	10,471,442	10,770,177	11,758,326	12,579,138
Service Contracts	169,892	208,505	262,994	58,000
Total Revenue	10,641,334	10,978,682	12,021,320	12,637,138
Expenditures:				
Purchased Food	9,311,003	9,246,158	9,316,485	8,831,750
USDA Commodities	1,527,640	1,840,358	1,504,206	1,531,416
Salaries and Benefits	10,494,330	11,032,123	11,535,077	11,870,041
Administrative Services	769,803	1,125,046	2,093,840	2,234,611
Utilities	354,099	350,305	-	-
Supplies	859,349	1,003,888	1,153,748	1,014,000
Repairs and Maintenance	53,625	24,701	32,686	60,000
Depreciation/Capital	338,484	324,286	7,244	10,000
Total Expenditures	23,708,333	24,946,865	25,643,286	25,551,818
Income (Loss) from Operations	(13,066,999)	(13,968,183)	(13,621,966)	(12,914,680)
Non-Operating Revenues (Expenses):				
USDA Commodities	1,490,074	1,797,499	1,713,270	1,531,416
Federal/State Reimbursement	12,534,881	12,080,141	10,927,996	11,124,135
Interest Revenues	10,380	20,673	65,810	10,380
Interest Expense	-	-	-	-
Gain (Loss) on Sale of Fixed Assets	-	(6,938)	-	-
Total Non-operating Revenue (Expenses)	14,035,335	13,891,375	12,707,076	12,665,931
Net Income (Loss)	968,336	(76,808)	(914,890)	(248,749)
Capital Contributions	-	10,000	-	-
Increase (Decrease) in Retained Earnings	968,336	(66,808)	(914,890)	(248,749)
Ending Fund Balance	\$ 8,288,300	\$ 8,221,492	\$ 5,622,785	\$ 5,374,036

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Food Service
Schedule of Revenues, Expenses and Changes in Retained Earnings

2018/2019 Estimate	2019/2020 Budget	2020/2021 Planned	2021/2022 Planned	2022/2023 Planned
\$ 5,622,785	\$ 5,317,088	\$ 4,555,431	\$ 3,748,932	\$ 2,905,212
11,796,108	12,431,057	12,617,523	12,806,786	12,998,888
64,750	56,000	56,560	56,560	56,560
11,860,858	12,487,057	12,674,083	12,863,346	13,055,448
7,577,741	7,761,563	7,800,371	7,839,373	7,878,570
1,531,416	1,531,416	1,531,416	1,531,416	1,531,416
12,285,168	12,953,919	13,212,997	13,477,257	13,746,802
1,656,853	2,095,233	2,116,185	2,137,347	2,158,720
-	-	-	-	-
965,016	1,079,000	1,089,790	1,100,688	1,111,695
45,558	70,000	70,000	70,000	70,000
33,980	75,000	75,000	75,000	75,000
24,095,732	25,566,131	25,895,759	26,231,081	26,572,203
(12,234,874)	(13,079,074)	(13,221,676)	(13,367,735)	(13,516,755)
1,531,416	1,531,416	1,531,416	1,531,416	1,531,416
10,397,761	10,776,001	10,883,761	10,992,599	11,102,525
-	10,000	-	-	-
-	-	-	-	-
-	-	-	-	-
11,929,177	12,317,417	12,415,177	12,524,015	12,633,941
(305,697)	(761,657)	(806,499)	(843,720)	(882,814)
-	-	-	-	-
(305,697)	(761,657)	(806,499)	(843,720)	(882,814)
\$ 5,317,088	\$ 4,555,431	\$ 3,748,932	\$ 2,905,212	\$ 2,022,398

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Grants
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2015/2016 Actuals	2016/2017 Actuals	2017/2018 Actuals	2018/2019 Budget
Beginning Fund Balance	\$ 7,460,403	\$ 9,083,798	\$ 8,181,876	\$ 8,776,867
Revenue:				
Federal	37,301,913	32,452,347	31,878,612	33,997,932
State	6,561,913	5,266,061	6,354,605	6,604,171
Other	1,625,586	1,259,098	915,660	940,605
Total Revenue	45,489,412	38,977,506	39,148,877	41,542,708
Expenditures:				
General Administration	3,324,072	2,669,632	2,052,548	4,024,129
School Administration	17,127	84,100	50,546	1,045,102
General Instruction	9,494,075	10,501,290	9,953,369	9,930,091
Special Ed Instruction	13,898,856	13,057,633	13,402,688	13,964,245
Instructional Support	15,783,878	13,072,756	12,804,913	12,781,832
Operations and Maintenance	1,006,839	272,780	94,111	41,369
Transportation	341,170	221,237	195,711	255,940
Total Expenditures	43,866,017	39,879,428	38,553,886	42,042,708
Net Income (Loss) from Operations	1,623,395	(901,922)	594,991	(500,000)
Non-Operating Revenues (Expenses):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Total Non-Operating Revenues (Expenses)	-	-	-	-
Net Income (Loss)	1,623,395	(901,922)	594,991	(500,000)
Ending Fund Balance	\$ 9,083,798	\$ 8,181,876	\$ 8,776,867	\$ 8,276,867

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Grants
Schedule of Revenues, Expenses and Changes in Retained Earnings

2018/2019 Estimate	2019/2020 Budget	2020/2021 Planned	2021/2022 Planned	2022/2023 Planned
\$ 8,776,867	\$ 8,776,867	\$ 8,776,867	\$ 8,776,867	\$ 8,776,867
33,674,991	35,964,539	35,256,019	35,256,019	35,256,019
6,964,846	7,774,749	7,633,273	7,633,273	7,633,273
750,139	1,116,839	1,110,708	1,110,708	1,110,708
41,389,977	44,856,127	44,000,000	44,000,000	44,000,000
4,127,036	4,472,647	4,387,281	4,387,281	4,387,281
1,155,835	1,252,629	1,228,722	1,228,722	1,228,722
9,666,181	10,475,663	10,275,724	10,275,724	10,275,724
13,593,326	14,731,681	14,450,511	14,450,511	14,450,511
12,633,382	13,691,349	13,430,035	13,430,035	13,430,035
28,660	31,061	30,468	30,468	30,468
185,557	201,097	197,259	197,259	197,259
41,389,977	44,856,127	44,000,000	44,000,000	44,000,000
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ 8,776,867	\$ 8,776,867	\$ 8,776,867	\$ 8,776,867	\$ 8,776,867

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Transportation
Schedule of Revenues, Expenses and Changes in Retained Earnings

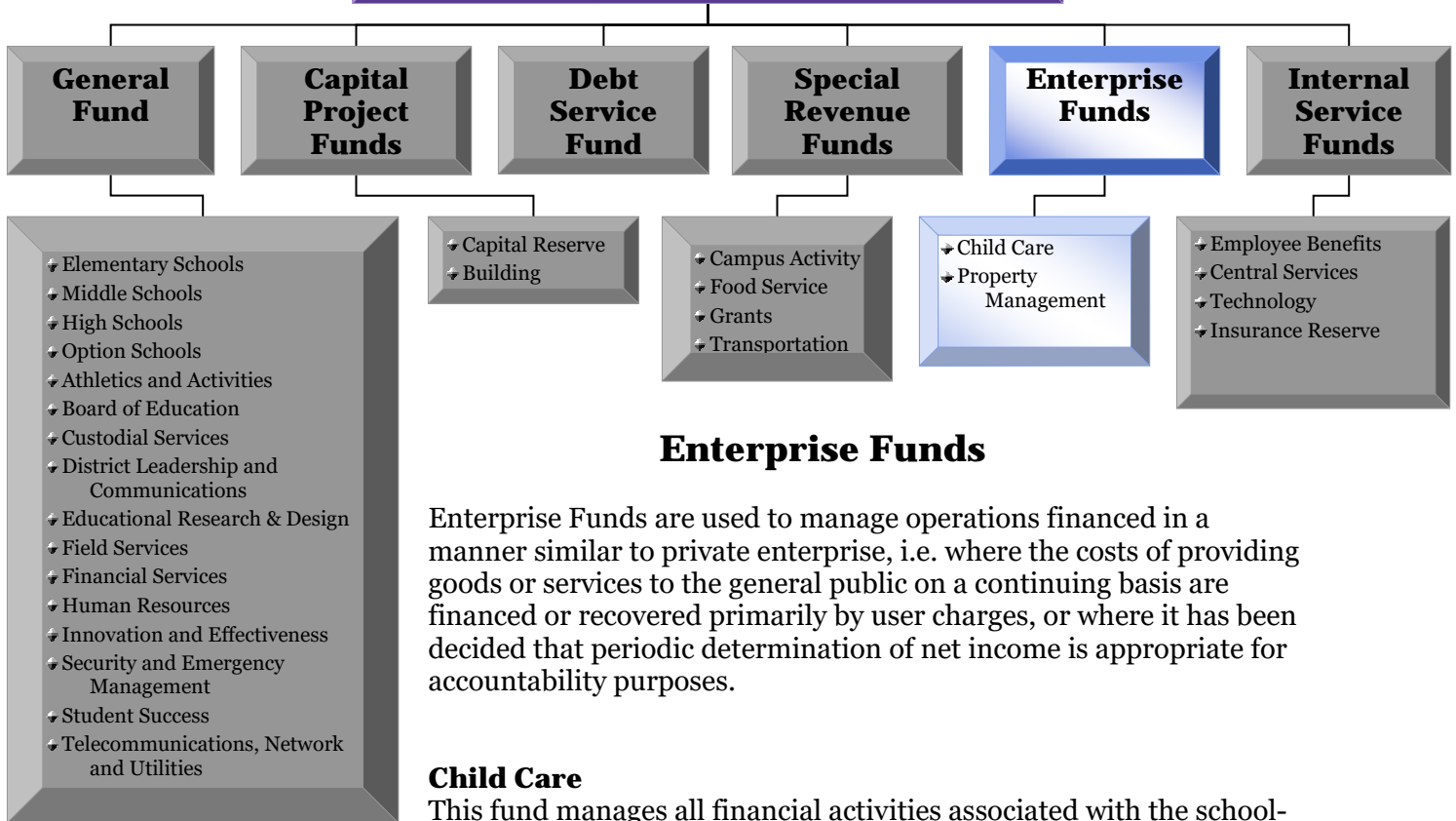
	2015/2016	2016/2017	2017/2018	2018/2019
	Actuals	Actuals	Actuals	Budget
Beginning Fund Balance	\$ 604,411	\$ 558,012	\$ 567,598	\$ 636,261
Revenue:				
Tuition, Fees and Dues	3,681,775	3,724,642	3,664,894	3,748,961
Other Revenue	5,299,345	4,887,237	5,156,098	5,012,876
Total Revenues	8,981,120	8,611,879	8,820,992	8,761,837
Expenditures:				
Salaries and Benefits	18,267,007	19,049,282	18,982,871	19,916,739
Purchased Services	641,197	689,170	1,043,915	787,211
Materials and Supplies	3,259,629	2,722,445	2,941,674	3,847,870
Capital and Equipment	55,705	552,266	176,934	255,000
Vehicles	2,350,162	3,651,445	2,684,128	2,100,000
Total Expenditures	24,573,700	26,664,608	25,829,522	26,906,820
Income (Loss) from Operations	(15,592,580)	(18,052,729)	(17,008,530)	(18,144,983)
Non-Operating Revenues (Expenses):				
Operating Transfer In*	15,546,181	18,062,315	17,077,193	18,144,983
Operating Transfer Out	-	-	-	-
Total Non-Operating Revenue (Expenses)	15,546,181	18,062,315	17,077,193	18,144,983
Net Income (Loss)	(46,399)	9,586	68,663	-
Ending Fund Balance	\$ 558,012	\$ 567,598	\$ 636,261	\$ 636,261

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Transportation
Schedule of Revenues, Expenses and Changes in Retained Earnings

2018/2019 Estimate	2019/2020 Budget	2020/2021 Planned	2021/2022 Planned	2022/2023 Planned
\$ 636,261	\$ 1,184,390	\$ 1,184,390	\$ 1,184,390	\$ 1,184,390
3,632,889	3,419,185	3,419,185	3,419,185	3,419,185
5,013,911	5,054,487	5,054,487	5,054,487	5,054,487
8,646,800	8,473,672	8,473,672	8,473,672	8,473,672
19,024,601	20,949,283	20,949,283	20,949,283	20,949,283
1,092,539	871,211	801,211	801,211	801,211
3,300,800	3,396,790	3,396,790	3,396,790	3,396,790
160,846	255,000	255,000	255,000	255,000
2,664,868	2,100,000	2,100,000	2,100,000	2,100,000
26,243,654	27,572,284	27,502,284	27,502,284	27,502,284
(17,596,854)	(19,098,613)	(19,028,613)	(19,028,613)	(19,028,613)
18,144,983	19,098,613	19,028,613	19,028,613	19,028,613
-	-	-	-	-
18,144,983	19,098,613	19,028,613	19,028,613	19,028,613
548,129	-	-	-	-
\$ 1,184,390	\$ 1,184,390	\$ 1,184,390	\$ 1,184,390	\$ 1,184,390



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
2019/2020
Child Care
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2015/2016	2016/2017	2017/2018	2018/2019
	Actuals	Actuals	Actuals	Budget
Beginning Fund Balance	\$ 6,251,065	\$ 5,267,957	\$ 5,121,257	\$ 5,244,795
Revenue:				
Service Contracts	1,045,646	1,096,351	1,144,057	1,182,490
Tuition	5,758,798	6,287,620	7,166,250	7,677,560
Other State Revenue*	5,748,802	5,952,792	6,066,190	6,340,599
Total Revenue	12,553,246	13,336,763	14,376,497	15,200,649
Expenses:				
Salaries and Benefits	9,380,643	10,109,566	10,825,046	12,381,125
Administrative Services	2,010,374	2,028,532	2,072,596	2,135,117
Utilities	20,354	20,022	22,622	20,990
Supplies	1,361,792	536,001	558,812	550,840
Repairs and Maintenance	19,995	4,717	6,097	22,930
Rent	730,665	760,545	825,971	853,175
Depreciation	22,101	20,247	18,645	18,600
Other	1,382	1,297	92	5,000
Total Expenses	13,547,306	13,480,927	14,329,881	15,987,777
Income (Loss) from Operations	(994,060)	(144,164)	46,616	(787,128)
Non-Operating Revenues (Expenses):				
Capital Contributions	-	-	-	-
Interest Revenues	17,252	25,939	76,922	-
Interest Expense	-	-	-	-
Gain (Loss) on Sale of Fixed Assets	(6,300)	(28,475)	-	-
Operating Transfer In	-	-	-	349,320
Operating Transfer Out	-	-	-	-
Total Non-operating Revenue (Expenses)	10,952	(2,536)	76,922	349,320
Net Income (Loss)	(983,108)	(146,700)	123,538	(437,808)
Ending Fund Balance	\$ 5,267,957	\$ 5,121,257	\$ 5,244,795	\$ 4,806,987

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Child Care
Schedule of Revenues, Expenses and Changes in Retained Earnings

2018/2019 Estimate	2019/2020 Budget	2020/2021 Planned	2021/2022 Planned	2022/2023 Planned
\$ 5,244,795	\$ 5,101,336	\$ 4,956,439	\$ 4,724,622	\$ 4,492,805
1,149,320	1,133,866	1,133,866	1,133,866	1,133,866
7,861,480	8,711,876	8,856,776	8,856,776	8,856,776
6,247,280	6,661,790	6,661,790	6,661,790	6,661,790
<u>15,258,080</u>	<u>16,507,532</u>	<u>16,652,432</u>	<u>16,652,432</u>	<u>16,652,432</u>
12,218,189	16,060,263	16,060,263	16,060,263	16,060,263
2,117,890	2,306,195	2,306,195	2,306,195	2,306,195
2,340	2,820	2,820	2,820	2,820
609,520	1,505,151	775,151	775,151	775,151
-	10,000	10,000	10,000	10,000
884,270	911,170	911,170	911,170	911,170
18,650	18,650	18,650	18,650	18,650
-	-	-	-	-
<u>15,850,859</u>	<u>20,814,249</u>	<u>20,084,249</u>	<u>20,084,249</u>	<u>20,084,249</u>
(592,779)	(4,306,717)	(3,431,817)	(3,431,817)	(3,431,817)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
449,320	4,161,820	3,200,000	3,200,000	3,200,000
-	-	-	-	-
<u>449,320</u>	<u>4,161,820</u>	<u>3,200,000</u>	<u>3,200,000</u>	<u>3,200,000</u>
(143,459)	(144,897)	(231,817)	(231,817)	(231,817)
<u>\$ 5,101,336</u>	<u>\$ 4,956,439</u>	<u>\$ 4,724,622</u>	<u>\$ 4,492,805</u>	<u>\$ 4,260,988</u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Property Management
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2015/2016	2016/2017	2017/2018	2018/2019
	Actuals	Actuals	Actuals	Budget
Beginning Fund Balance	\$ 5,480,531	\$ 5,906,078	\$ 5,968,531	\$ 5,754,729
Revenue:				
Service Contracts	2,256,716	2,415,137	2,887,289	2,775,000
Total Revenue	<u>2,256,716</u>	<u>2,415,137</u>	<u>2,887,289</u>	<u>2,775,000</u>
Expenses:				
Salaries and Benefits	1,037,348	1,077,332	1,082,757	1,116,403
Administrative Services	127,546	112,670	140,411	166,829
Utilities	209,534	192,325	200,929	215,000
Supplies	141,132	203,500	199,316	247,000
Repair and Maintenance	111,402	-	-	-
Other	16,942	17,934	25,301	20,000
Depreciation Expense	-	118,966	156,877	157,000
Total Expenses	<u>1,643,904</u>	<u>1,722,727</u>	<u>1,805,591</u>	<u>1,922,232</u>
Income (Loss) from Operations	612,812	692,410	1,081,698	852,768
Non-Operating Revenues (Expenses):				
Interest Revenues	12,735	20,043	54,500	-
Interest Expense	-	-	-	-
Gain (Loss) on Sale of Fixed Assets	-	-	-	-
Operating Transfer In	-	-	-	-
Operating Transfer Out*	(200,000)	(650,000)	(1,350,000)	(1,050,000)
Total Non-Operating Revenue (Expenses)	<u>(187,265)</u>	<u>(629,957)</u>	<u>(1,295,500)</u>	<u>(1,050,000)</u>
Net Income (Loss)	425,547	62,453	(213,802)	(197,232)
Ending Fund Balance	<u>\$ 5,906,078</u>	<u>\$ 5,968,531</u>	<u>\$ 5,754,729</u>	<u>\$ 5,557,497</u>

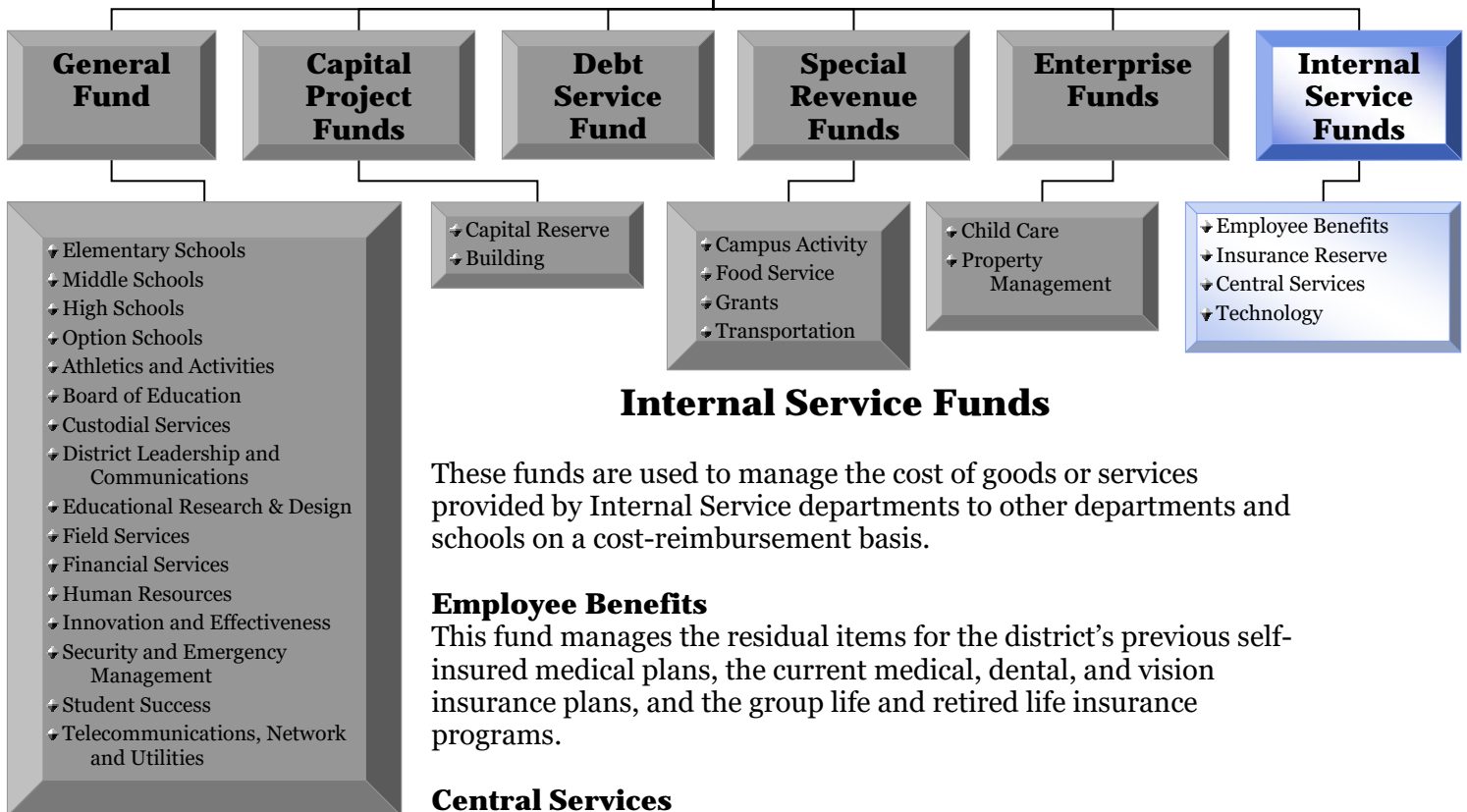
*Amount represents transfer to the Campus Activity Fund to reimburse schools for community use of their building and a Capital Reserve Fund transfer for maintenance of building use.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Property Management
Schedule of Revenues, Expenses and Changes in Retained Earnings

2018/2019 Estimate	2019/2020 Budget	2020/2021 Planned	2021/2022 Planned	2022/2023 Planned
\$ 5,754,729	\$ 5,677,959	\$ 5,577,671	\$ 5,477,383	\$ 5,377,095
2,850,560	2,862,476	2,862,476	2,862,476	2,862,476
2,850,560	2,862,476	2,862,476	2,862,476	2,862,476
1,121,418	1,138,685	1,138,685	1,138,685	1,138,685
136,012	164,079	164,079	164,079	164,079
212,863	215,000	215,000	215,000	215,000
217,246	197,000	197,000	197,000	197,000
-	-	-	-	-
29,231	35,000	35,000	35,000	35,000
160,560	163,000	163,000	163,000	163,000
1,877,330	1,912,764	1,912,764	1,912,764	1,912,764
973,230	949,712	949,712	949,712	949,712
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(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)
(76,770)	(100,288)	(100,288)	(100,288)	(100,288)
\$ 5,677,959	\$ 5,577,671	\$ 5,477,383	\$ 5,377,095	\$ 5,276,807



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
2019/2020
Employee Benefits
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2015/2016	2016/2017	2017/2018	2018/2019
	Actuals	Actuals	Actuals	Budget
Beginning Fund Balance	\$ 13,820,569	\$ 13,324,095	\$ 12,740,989	\$ 11,661,476
Revenue				
Insurance Premiums	5,951,528	5,735,761	5,550,861	5,550,000
Total Revenues	<u>5,951,528</u>	<u>5,735,761</u>	<u>5,550,861</u>	<u>5,550,000</u>
Expenses				
Salaries and Benefits	122,858	166,918	72,550	87,262
Claim Losses	5,805,518	5,851,892	6,157,169	6,460,000
Premiums Paid	48,302	46,798	43,827	50,000
Administration	508,230	431,695	525,970	516,750
Total Expenses	<u>6,484,908</u>	<u>6,497,303</u>	<u>6,799,516</u>	<u>7,114,012</u>
Income (Loss) from Operations	(533,380)	(761,542)	(1,248,655)	(1,564,012)
Non-Operating Revenues (Expenses)				
Interest Revenue	36,906	178,436	169,142	-
Interest Expense	-	-	-	-
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Total Non-operating Revenue (Expenses)	<u>36,906</u>	<u>178,436</u>	<u>169,142</u>	<u>-</u>
Net Income (Loss)	(496,474)	(583,106)	(1,079,513)	(1,564,012)
Ending Fund Balance	<u>\$ 13,324,095</u>	<u>\$ 12,740,989</u>	<u>\$ 11,661,476</u>	<u>\$ 10,097,464</u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Employee Benefits
Schedule of Revenues, Expenses and Changes in Retained Earnings

2018/2019 Estimate	2019/2020 Budget	2020/2021 Planned	2021/2022 Planned	2022/2023 Planned
\$ 11,661,476	\$ 10,374,456	\$ 8,682,294	\$ 7,589,632	\$ 7,043,970
5,569,807	6,260,000	6,807,000	7,354,000	7,901,000
5,569,807	6,260,000	6,807,000	7,354,000	7,901,000
84,069	96,282	96,282	96,282	96,282
6,231,307	7,081,630	7,081,630	7,081,630	7,081,630
39,797	40,000	40,000	40,000	40,000
629,815	734,250	681,750	681,750	681,750
6,984,988	7,952,162	7,899,662	7,899,662	7,899,662
(1,415,181)	(1,692,162)	(1,092,662)	(545,662)	1,338
128,161	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
128,161	-	-	-	-
(1,287,020)	(1,692,162)	(1,092,662)	(545,662)	1,338
\$ 10,374,456	\$ 8,682,294	\$ 7,589,632	\$ 7,043,970	\$ 7,045,308

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Insurance Reserve
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2015/2016	2016/2017	2017/2018	2018/2019
	Actuals	Actuals	Actuals	Budget
Beginning Fund Balance	\$ 7,568,041	\$ 8,488,188	\$ 7,608,351	\$ 6,379,811
Revenue				
Fees and Other Revenue	863,503	1,483,706	6,527,510	7,836,498
Services	44,750	13,750	-	-
Total Revenues	<u>908,253</u>	<u>1,497,456</u>	<u>6,527,510</u>	<u>7,836,498</u>
Expenditures				
Salaries and Benefits	555,242	561,440	575,233	612,852
Depreciation	-	-	-	-
Premiums	1,874,858	1,867,541	1,984,367	2,467,283
Claim Losses	1,995,492	4,334,326	9,930,696	11,495,000
Administration	463,523	546,861	583,719	702,100
Total Expenditures	<u>4,889,115</u>	<u>7,310,168</u>	<u>13,074,015</u>	<u>15,277,235</u>
Income (Loss) from Operations	(3,980,862)	(5,812,712)	(6,546,505)	(7,440,737)
Non-Operating Revenues (Expenses)				
Interest Revenue	33,042	50,123	152,036	-
Interest Expense	-	-	-	-
Gain (Loss) on Sale of Fixed Assets	-	-	-	-
Operating Transfer In	4,867,968	4,882,752	5,165,929	5,191,312
Operating Transfer Out	-	-	-	-
Total Non-Operating Revenue (Expenses)	<u>4,901,010</u>	<u>4,932,875</u>	<u>5,317,965</u>	<u>5,191,312</u>
Net Income (Loss)*	920,148	(879,837)	(1,228,540)	(2,249,425)
Ending Fund Balance	<u>\$ 8,488,188</u>	<u>\$ 7,608,351</u>	<u>\$ 6,379,811</u>	<u>\$ 4,130,386</u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Insurance Reserve
Schedule of Revenues, Expenses and Changes in Retained Earnings

2018/2019 Estimate	2019/2020 Budget	2020/2021 Planned	2021/2022 Planned	2022/2023 Planned
\$ 6,379,811	\$ 6,951,155	\$ 3,407,515	\$ 1,863,875	\$ 320,235
7,568,304	703,000	703,000	703,000	703,000
-	-	-	-	-
<u>7,568,304</u>	<u>703,000</u>	<u>703,000</u>	<u>703,000</u>	<u>703,000</u>
625,166	665,987	665,987	665,987	665,987
-	-	-	-	-
2,391,613	3,387,000	3,387,000	3,387,000	3,387,000
8,406,566	6,220,000	4,220,000	4,220,000	4,220,000
764,927	856,600	856,600	856,600	856,600
<u>12,188,272</u>	<u>11,129,587</u>	<u>9,129,587</u>	<u>9,129,587</u>	<u>9,129,587</u>
(4,619,968)	(10,426,587)	(8,426,587)	(8,426,587)	(8,426,587)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
5,191,312	6,882,947	6,882,947	6,882,947	6,882,947
-	-	-	-	-
<u>5,191,312</u>	<u>6,882,947</u>	<u>6,882,947</u>	<u>6,882,947</u>	<u>6,882,947</u>
571,344	(3,543,640)	(1,543,640)	(1,543,640)	(1,543,640)
<u>\$ 6,951,155</u>	<u>\$ 3,407,515</u>	<u>\$ 1,863,875</u>	<u>\$ 320,235</u>	<u>\$ (1,223,405)</u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Central Services
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2015/2016	2016/2017	2017/2018	2018/2019
	Actuals	Actuals	Actuals	Budget
Beginning Fund Balance	\$ 1,709,616	\$ 2,043,808	\$ 2,357,903	\$ 2,595,983
Revenue				
Fees, Charges and Other Revenue	3,527,982	3,523,271	3,489,324	3,490,000
Total Revenues	<u>3,527,982</u>	<u>3,523,271</u>	<u>3,489,324</u>	<u>3,490,000</u>
Expenditures				
Salaries and Benefits	944,291	962,634	932,256	1,097,915
Utilities	1,949	1,340	6,766	2,000
Supplies	1,163,504	1,215,643	1,290,092	1,365,500
Repairs and Maintenance	402,078	375,526	381,987	369,000
Depreciation	334,535	290,459	292,686	300,000
Other	25	23	19	100
Administration	335,909	352,465	362,847	310,500
Total Expenditures	<u>3,182,291</u>	<u>3,198,090</u>	<u>3,266,653</u>	<u>3,445,015</u>
Income (Loss) from Operations	345,691	325,181	222,671	44,985
Non-Operating Revenues (Expenses)				
Interest Revenue	2,637	5,624	17,335	-
Interest Expense	-	-	-	-
Gain (Loss) on Sale of Fixed Assets	(14,136)	(16,710)	(1,926)	(10,000)
Operating Transfer In	-	-	-	-
Operating Transfer Out*	-	-	-	-
Total Non-operating Revenue (Expenses)	<u>(11,499)</u>	<u>(11,086)</u>	<u>15,409</u>	<u>(10,000)</u>
Net Income (Loss)	334,192	314,095	238,080	34,985
Ending Fund Balance	<u>\$ 2,043,808</u>	<u>\$ 2,357,903</u>	<u>\$ 2,595,983</u>	<u>\$ 2,630,968</u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Central Services
Schedule of Revenues, Expenses and Changes in Retained Earnings

2018/2019 Estimate	2019/2020 Budget	2020/2021 Planned	2021/2022 Planned	2022/2023 Planned
\$ 2,595,983	\$ 2,665,322	\$ 2,547,515	\$ 2,429,708	\$ 2,311,901
3,438,981	3,590,000	3,590,000	3,590,000	3,590,000
3,438,981	3,590,000	3,590,000	3,590,000	3,590,000
1,046,437	1,134,318	1,134,318	1,134,318	1,134,318
1,206	2,000	2,000	2,000	2,000
1,312,121	1,465,500	1,465,500	1,465,500	1,465,500
370,807	369,000	369,000	369,000	369,000
294,000	371,718	371,718	371,718	371,718
19	100	100	100	100
344,052	360,171	360,171	360,171	360,171
3,368,642	3,702,807	3,702,807	3,702,807	3,702,807
70,339	(112,807)	(112,807)	(112,807)	(112,807)
-	-	-	-	-
-	-	-	-	-
(1,000)	(5,000)	(5,000)	(5,000)	(5,000)
-	-	-	-	-
-	-	-	-	-
(1,000)	(5,000)	(5,000)	(5,000)	(5,000)
69,339	(117,807)	(117,807)	(117,807)	(117,807)
\$ 2,665,322	\$ 2,547,515	\$ 2,429,708	\$ 2,311,901	\$ 2,194,094

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Information Technology
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2015/2016	2016/2017	2017/2018	2018/2019
	Actuals	Actuals	Actuals	Budget
Beginning Fund Balance	\$ 15,502,025	\$ 14,856,753	\$ 14,541,488	\$ 11,554,775
Revenue				
Billing for Service	613,195	212,507	175,798	
Infrastructure Support	11,791,505	12,477,407	13,823,390	18,266,231
Telecom	2,282,500	2,282,500	2,282,500	
Other	1,291,508	2,583,754	239,803	250,000
Total Revenues	15,978,708	17,556,168	16,521,491	18,516,231
Expenses				
Salaries and Benefits	12,583,012	13,287,272	13,846,802	15,989,827
Utilities	35,952	54,935	68,663	40,000
Supplies	1,752,830	1,766,277	1,142,570	1,225,050
Repairs and Maintenance	5,364,305	4,983,527	5,311,976	6,544,600
Depreciation	4,310,538	5,617,942	4,894,926	2,293,474
Other	3,370	8,265	26,491	
Administration services	2,505,353	2,808,997	3,090,154	3,399,033
Total Expenses	26,555,360	28,527,215	28,381,582	29,491,984
Income (Loss) from Operations	(10,576,652)	(10,971,047)	(11,860,091)	(10,975,753)
Non-Operating Revenues (Expenses)				
Interest Revenue	-	17,775	76,784	-
Interest Expense	(602)	-	-	-
Gain (Loss) on Sale of Fixed Assets	(188,018)	(16,993)	(205,182)	-
Operating Transfer In	10,120,000	10,655,000	9,001,776	9,401,776
Operating Transfer Out	-	-	-	-
Total Non-Operating Revenue (l	9,931,380	10,655,782	8,873,378	9,401,776
Net Income (loss)	(645,272)	(315,265)	(2,986,713)	(1,573,977)
Ending Fund Balance	\$ 14,856,753	\$ 14,541,488	\$ 11,554,775	\$ 9,980,798

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2019/2020
Information Technology
Schedule of Revenues, Expenses and Changes in Retained Earnings

2018/2019 Estimate	2019/2020 Budget	2020/2021 Planned	2021/2022 Planned	2022/2023 Planned
\$ 11,554,775	\$ 11,859,616	\$ 9,281,894	\$ 6,711,172	\$ 4,147,450
-	175,000	182,000	189,000	197,000
18,160,463	17,091,331	17,091,331	17,091,331	17,091,331
-	2,282,500	2,282,500	2,282,500	2,282,500
324,559	280,000	280,000	280,000	280,000
<u>18,485,022</u>	<u>19,828,831</u>	<u>19,835,831</u>	<u>19,842,831</u>	<u>19,850,831</u>
15,348,281	17,302,427	17,302,427	17,302,427	17,302,427
27,953	43,800	43,800	43,800	43,800
950,183	1,228,650	1,228,650	1,228,650	1,228,650
5,423,534	7,994,897	7,994,897	7,994,897	7,994,897
2,161,841	1,186,252	1,186,252	1,186,252	1,186,252
-	-	-	-	-
3,670,165	3,652,303	3,652,303	3,652,303	3,652,303
<u>27,581,957</u>	<u>31,408,329</u>	<u>31,408,329</u>	<u>31,408,329</u>	<u>31,408,329</u>
(9,096,935)	(11,579,498)	(11,572,498)	(11,565,498)	(11,557,498)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
9,401,776	9,001,776	9,001,776	9,001,776	9,001,776
-	-	-	-	-
<u>9,401,776</u>	<u>9,001,776</u>	<u>9,001,776</u>	<u>9,001,776</u>	<u>9,001,776</u>
304,841	(2,577,722)	(2,570,722)	(2,563,722)	(2,555,722)
<u>\$ 11,859,616</u>	<u>\$ 9,281,894</u>	<u>\$ 6,711,172</u>	<u>\$ 4,147,450</u>	<u>\$ 1,591,728</u>



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

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

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

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
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
SAED: Supplemental Amortization Equalization Disbursement
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.

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, 2018 and Ending June 30, 2019
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 Capital Reserve Fund, Debt Service 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:

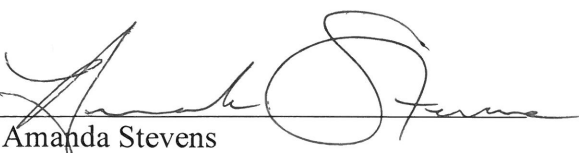
IN ACCORDANCE with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the FY 2018/2019 Beginning Fund Balance for the following funds: Capital Reserve in the amount of \$16,026,461 related to the additions for Creighton, Ken Caryl and Summit Middle schools; Debt Service in the amount of \$1,800,000 to use reserves for offsetting repayment of general obligation debt; Food Service in the amount of \$248,749 due to the implementation of new software; Child Care Fund in the amount of \$87,808 due to increased expenditures within the preschool and school age enrichment programs; Property Management Fund in the amount of \$197,232 due to the transfers to the General Fund and Campus Activity Fund as a reimbursement to schools; Employee Benefits Fund in the amount of \$1,164,012 related to lower premiums for employees; Information Technology Fund in the amount of \$1,573,977 related to the timing and implementation of projects; and Insurance Reserve Fund in the amount of \$2,249,425 related to timing of claims and changes in incurred but not reported estimates.

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 7th day of June, 2018.

(SEAL)

By: 
Ron Mitchell
President, Board of Education

Attest: 
Amanda Stevens
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, 2018 and Ending June 30, 2019
RESOLUTION**

WHEREAS, the Jefferson County Public School District annual budget for the fiscal year beginning July 1, 2018, and ending June 30, 2019, 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 2018/2019 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, 2018, and ending June 30, 2019 with total appropriated amounts listed below for both expenditures and interfund transfers:

General Fund	
Expenditures	\$668,467,526
Interfund Transfers	\$ 56,261,844
School Carry Forward Reserve	\$ 16,600,000
Capital Reserve Fund	\$ 41,518,878
Debt Service Fund	\$ 43,824,075
Special Revenue Funds	
Campus Activity Fund	\$ 27,621,712
Food Service Fund	\$ 25,551,818
Grant Fund	\$ 41,542,708
Transportation Fund	\$ 26,906,820
Enterprise Funds	
Child Care Fund	\$ 15,288,457
Property Management Fund	\$ 1,872,232
Interfund Transfer	\$ 1,050,000
Internal Service Funds	
Employee Benefits Fund	\$ 6,714,012
Central Services Fund	\$ 3,455,015
Technology Fund	\$ 29,491,984
Insurance Reserve Fund	\$ 15,277,235

BE IT FURTHER RESOLVED, that amounts which were budgeted and appropriated for the 2017/2018 fiscal year budget; which are authorized to be expended, reserved, encumbered or in the case of the Grant Fund and Capital Reserve Fund committed for various purposes and projects by Board action prior to June 30, 2018; and which are incomplete at that time be, and hereby are, ratified and re-appropriated for the 2018/2019 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.

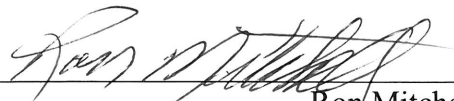
BE IT FURTHER RESOLVED, that the adoption of this Budget Resolution approves and authorizes the collection of all district fees displayed in the adopted budget. Further, all fees collected shall not be expended for any other purpose. The district shall maintain a complete list of fees, how the fee was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

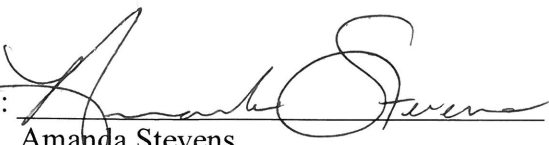
BE IT FURTHER RESOLVED, that the adoption of this Budget Resolution shall be deemed to include the renewal for the 2018/2019 fiscal year of all leases, lease purchase agreements, lease agreements with an option to purchase, and installment purchase agreements in accordance with their terms which have 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 2018/2019 fiscal year and be open for inspection during reasonable business hours.

Adopted this 7th day of June, 2018.

(SEAL)

By: 
Ron Mitchell
President, Board of Education

Attest: 
Amanda Stevens
Secretary, Board of Education


Signed after printing document.


**Jefferson County School District No. R-1
Supplemental Appropriation
For the Fiscal Year Beginning July 1, 2018 and Ending June 30, 2019
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, 2018, and ending June 30, 2019.

Adopted this 7th day of February, 2019.

(SEAL)

By: 
Ron Mitchell
President, Board of Education

Attest: 
Amanda Stevens
Secretary, Board of Education

Signed after printing document.

Jefferson County School District No. R-1
2018/2019 Fiscal Year Supplemental Budget Appropriation Resolution

REVENUE

Sources of Revenue	2018/2019 Adopted Budget	Increase (Decrease)	2018/2019 Revised Budget February 7, 2019
GENERAL FUND			
Property Tax increase revenue from 5A Mill Levy Override	\$ 354,643,702	\$ 33,000,000	\$ 387,643,702
TOTAL GENERAL FUND SUPPLEMENTAL	\$ 354,643,702	\$ 33,000,000	\$ 387,643,702
Child Care Fund			
Transfers in (from the General Fund from 5A Mill Levy Override)	\$ -	\$ 349,320	\$ 349,320
TOTAL CHILD CARE FUND SUPPLEMENTAL	\$ -	\$ 349,320	\$ 349,320

Jefferson County School District No. R-1
2018/2019 Fiscal Year Supplemental Budget Appropriation Resolution

EXPENDITURE APPROPRIATION


Description of Expenditure	2018/2019 Adopted Budget	Increase (Decrease)	2018/2019 Revised Budget February 7, 2019
GENERAL FUND EXPENDITURES			
Increase in expenditures due to collection of 5A Mill Levy Funds	\$ 668,467,526	\$ 2,138,613	\$ 670,606,139
Transfers out (adding the transfer to Child Care Fund from 5A Mill Levy Override)	\$ 56,261,844	\$ 349,320	\$ 56,611,164
TOTAL GENERAL FUND SUPPLEMENTAL	\$ 724,729,370	\$ 2,487,933	\$ 727,217,303
CHILD CARE FUND EXPENDITURES			
Increase in expenditures from 5A Mill Levy Override	\$ 15,288,457	\$ 349,320	\$ 15,637,777
TOTAL CHILD CARE FUND SUPPLEMENTAL	\$ 15,288,457	\$ 349,320	\$ 15,637,777


**Jefferson County School District No. R-1
Supplemental Appropriation
For the Fiscal Year Beginning July 1, 2018 and Ending June 30, 2019
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, 2018, and ending June 30, 2019.

Adopted this 7th day of March, 2019.

(SEAL)

By: 
Ron Mitchell
President, Board of Education

Attest: 
Amanda Stevens
Secretary, Board of Education

Signed after printing document.

Jefferson County School District No. R-1
 2018/2019 Fiscal Year Supplemental Budget Appropriation Resolution

EXPENDITURE APPROPRIATION

Description of Expenditure	2018/2019 Revised Budget February 7, 2019	Increase (Decrease)	2018/2019 Revised Budget March 7, 2019
GENERAL FUND EXPENDITURES			
Increase in compensation expenditures due to the passing of 5A Mill Levy Override	\$ 670,606,139	\$ 15,000,000	\$ 685,606,139
TOTAL GENERAL FUND SUPPLEMENTAL	\$ 670,606,139	\$ 15,000,000	\$ 685,606,139

Jefferson County School District No. R-1
2018/2019 Fiscal Year Supplemental Budget Appropriation Resolution

REVENUE

Sources of Revenue	2018/2019 Adopted/Revised Budget	Increase (Decrease)	2018/2019 Revised Budget June 6, 2019
GENERAL FUND REVENUES			
Correction of February 7, 2019 supplemental. 5A funds should have been \$30M, no \$33M	\$ 387,643,702	\$ (3,000,000)	\$ 384,643,702
GENERAL FUND SUPPLEMENTAL	\$ 387,643,702	\$ (3,000,000)	\$ 384,643,702
DEBT SERVICE FUND REVENUES			
Increase property tax collection from passage of 5B and 2018 bond issuance	\$ 42,024,075	\$ 28,426,399	\$ 70,450,474
DEBT SERVICE FUND SUPPLEMENTAL	\$ 42,024,075	\$ 28,426,399	\$ 70,450,474
CAPITAL RESERVE FUND REVENUES			
Increase other financing sources for Free Horizon Building purchase	\$ 2,018,644	\$ 5,585,000	\$ 7,603,644
CAPITAL RESERVE FUND SUPPLEMENTAL	\$ 2,018,644	\$ 5,585,000	\$ 7,603,644
BUILDING FUND - CAPITAL PROJECTS REVENUES			
Establish budget for building fund with issuance of 2018 Bonds	\$ -	\$ 381,355,349	\$ 381,355,349
BUILDING FUND - CAPITAL PROJECTS SUPPLEMENTAL	\$ -	\$ 381,355,349	\$ 381,355,349
PROPERTY MANAGEMENT FUND			
Increase in building rentals revenue	\$ 2,725,000	\$ 50,000	\$ 2,775,000
PROPERTY MANAGEMENT FUND SUPPLEMENTAL	\$ 2,725,000	\$ 150,000	\$ 2,775,000
EMPLOYEE BENEFITS FUND			
Fluctuations in employee participation in district-offered plans	\$ 5,550,000	\$ 50,000	\$ 5,600,000
EMPLOYEE BENEFITS FUND SUPPLEMENTAL	\$ 5,550,000	\$ 50,000	\$ 5,600,000

Jefferson County School District No. R-1
2018/2019 Fiscal Year Supplemental Budget Appropriation Resolution

EXPENDITURE APPROPRIATION

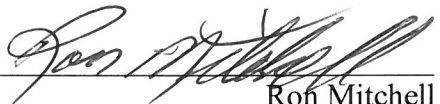
Description of Expenditure	2018/2019 Adopted/Revised Budget	Increase (Decrease)	2018/2019 Revised Budget June 6, 2019
GENERAL FUND EXPENDITURES			
Increase in expenditures due to Free Horizon becoming an innovation school, utility increases and election costs	\$ 687,706,139	\$ 4,050,000	\$ 691,756,139
GENERAL FUND SUPPLEMENTAL	\$ 687,706,139	\$ 4,050,000	\$ 691,756,139
DEBT SERVICE FUND EXPENDITURES			
Increase in interest payments from 2018 bond issuance	\$ 43,824,075	\$ 7,831,639	\$ 51,655,714
DEBT SERVICE FUND SUPPLEMENTAL	\$ 43,824,075	\$ 7,831,639	\$ 51,655,714
CAPITAL RESERVE FUND REVENUES			
Increase in expenditures from Free Horizon building purchase	\$ 41,518,877	\$ 5,585,000	\$ 47,103,877
CAPITAL RESERVE FUND SUPPLEMENTAL	\$ 41,518,877	\$ 5,585,000	\$ 47,103,877
BUILDING FUND - CAPITAL PROJECTS EXPENDITURES			
Establish budget for building fund with issuance of 2018 Bonds	\$ -	\$ 39,778,167	\$ 39,778,167
BUILDING FUND - CAPITAL PROJECTS SUPPLEMENTAL	\$ -	\$ 39,778,167	\$ 39,778,167
CAMPUS ACTIVITY FUND			
Increases in salaries and purchased services	\$ 27,621,712	\$ 500,000	\$ 28,121,712
CAMPUS ACTIVITY FUND SUPPLEMENTAL	\$ 27,621,712	\$ 500,000	\$ 28,121,712
PROPERTY MANAGEMENT FUND			
Increase in cost of supplies	\$ 1,872,232	\$ 50,000	\$ 1,922,232
PROPERTY MANAGEMENT FUND SUPPLEMENTAL	\$ 1,872,232	\$ 50,000	\$ 1,922,232
CHILD CARE FUND			
Increases in salaries and opening new preschool centers	\$ 15,637,777	\$ 350,000	\$ 15,987,777
CHILD CARE FUND SUPPLEMENTAL	\$ 15,637,777	\$ 350,000	\$ 15,987,777
EMPLOYEE BENEFITS FUND			
Fluctuations in employee participation in district-offered plans	\$ 6,714,012	\$ 400,000	\$ 7,114,012
EMPLOYEE BENEFITS FUND SUPPLEMENTAL	\$ 6,714,012	\$ 400,000	\$ 7,114,012
GRANTS FUND			
Due to increased spending READ Act, in addition to spending trends on new grants.	\$ 41,542,708	\$ 500,000	\$ 42,042,708
GRANTS FUND SUPPLEMENTAL	\$ 41,542,708	\$ 500,000	\$ 42,042,708


**Jefferson County School District No. R-1
Supplemental Appropriation
For the Fiscal Year Beginning July 1, 2018 and Ending June 30, 2019
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, 2018, and ending June 30, 2019.

Adopted this 4th day of April, 2019.

(SEAL)

By: 
Ron Mitchell
President, Board of Education

Attest: 
Amanda Stevens
Secretary, Board of Education

Signed after printing document.

Jefferson County School District No. R-1
 2018/2019 Fiscal Year Supplemental Budget Appropriation Resolution

EXPENDITURE APPROPRIATION

Description of Expenditure	2018/2019 Revised Budget March 7, 2019	Increase (Decrease)	2018/2019 Revised Budget April 4, 2019
GENERAL FUND EXPENDITURES Increase in expenditures for 1:1 Devices due to passing of 5A Mill Levy Override	\$ 685,606,139	\$ 2,100,000	\$ 687,706,139
TOTAL GENERAL FUND SUPPLEMENTAL	\$ 685,606,139	\$ 2,100,000	\$ 687,706,139



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

WHEREAS, the Jefferson County Public School District annual budget for the fiscal year beginning July 1, 2019, and ending June 30, 2020, 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 2019/2020 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, 2019, and ending June 30, 2020 with total appropriated amounts listed below for both expenditures and interfund transfers:

General Fund	
Expenditures	\$741,989,005
Interfund Transfers	\$ 63,079,650
School Carry Forward Reserve	\$ 19,000,000
Capital Reserve Fund	\$ 16,476,994
Building Fund	\$146,592,602
Debt Service Fund	\$ 74,517,963
Special Revenue Funds	
Campus Activity Fund	\$ 27,428,382
Food Service Fund	\$ 25,566,131
Grant Fund	\$ 44,856,127
Transportation Fund	\$ 27,572,284
Enterprise Funds	
Child Care Fund	\$ 20,814,249
Property Management Fund	\$ 1,912,764
Interfund Transfer	\$ 1,050,000
Internal Service Funds	
Employee Benefits Fund	\$ 7,952,162
Central Services Fund	\$ 3,707,807
Technology Fund	\$ 31,408,329
Insurance Reserve Fund	\$ 11,129,587

BE IT FURTHER RESOLVED, that amounts which were budgeted and appropriated for the 2018/2019 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, 2019; and which are incomplete at that time be, and hereby are, ratified and re-appropriated for the 2019/2020 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.

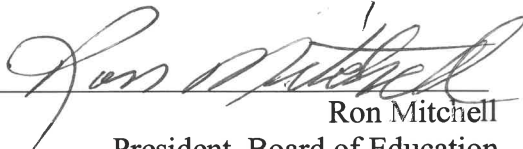
BE IT FURTHER RESOLVED, that the adoption of this Budget Resolution approves and authorizes the collection of all district fees displayed in the adopted budget. Further, all fees collected shall not be expended for any other purpose. The district shall maintain a complete list of fees, how the fee was 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 2019/2020 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 2019/2020 fiscal year and be open for inspection during reasonable business hours.

Adopted this 10th day of October, 2019.

(SEAL)

By: 
Ron Mitchell
President, Board of Education

Attest: 
Amanda Stevens
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, 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 Building Fund, Debt Service Fund, General Fund, Food Service Fund, Campus Activity Fund, Child Care Fund, Property Management Fund, Employee Benefits Fund, Information Technology Fund, Central Services 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 2019/2020 Beginning Fund Balance for the following funds: Building Fund in the amount of \$139,792,602 for projects related to the bond; Debt Service in the amount of \$5,000,000 to use reserves for offsetting repayment of general obligation debt; General Fund in the amount of \$4,560,515 for spend down of 5A reserves and spend down of school carry forward; Food Service in the amount of \$761,657 due to the increases in minimum wage; Campus Activity in the amount of \$21,788 for compensation increases; Child Care Fund in the amount of \$144,897 due to increased expenditures within the preschool and school age enrichment programs; Property Management Fund in the amount of \$100,288 due to the transfers to the General Fund and Campus Activity Fund as a reimbursement to schools; Employee Benefits Fund in the amount of \$1,692,162 related to lower premiums for employees; Central Services Fund in the amount of \$117,807 related to equipment purchases; Information Technology Fund in the amount of \$2,577,722 related to the timing and implementation of projects; and Insurance Reserve Fund in the amount of \$3,543,640 related to timing and cost of claims and changes in incurred but not reported estimates.


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 10th day of October, 2019.

(SEAL)

By: 
Ron Mitchell
President, Board of Education

Attest:


Amanda Stevens
Secretary, Board of Education

Signed after printing document.

Appendix B

5A Mill Levy Override Funding Summary

In November 2018, voters approved the 5A ballot issue for a \$33M mill levy override that provides funds for the school district's general fund. The amount reflects the voter-approved \$33M less the \$3M estimated pass through that goes to district charter schools. The 5A funding allowed Jeffco to be more competitive with surrounding districts in our compensation levels and the services we offer our students. With these resources, the district was able, and will continue, to make significant investments in school safety and security including increased mental health supports, expanding career and technical education and STEM options, improving classroom materials and technology, and expanding early childhood education.

The chart below shows how the funds were allocated and budgeted for fiscal years 2019 and 2020 as well as the total of ongoing and one time expenditures by category, amount of 5A reserves, and the total available for programming.

	5A Revenue Allocation	FY 2019 Budget	EOY 2019 remaining to be programmed	FY 2020 Budget	EOY 2020 remaining to be programmed
ONGOING EXPENDITURES					
Total of 5A Ongoing Budget Lines	\$ 15,000,000	\$ 15,000,000	\$ -	\$ -	\$ -
Career/Tech Ed	3,000,000	149,200	2,850,800	977,133	1,873,667
1:1 Devices	3,000,000	2,100,000	900,000	900,000	-
Safety & Mental Health	6,000,000	-	6,000,000	6,000,000	-
Early Childhood	3,000,000	299,320	2,700,680	2,700,680	-
Total 5A Ongoing Budget Lines	\$ 30,000,000	\$ 17,548,520	\$ 12,451,480	\$ 10,577,813	\$ 1,873,667
ONE TIME USE OF UNPROGRAMMED FUNDS					
Compensation		-		-	
Career/Tech Ed		\$ 1,015,750		\$ 1,255,150	
1:1 Devices		-		900,000	
Safety & Mental Health		973,663		1,250,000	
Early Childhood		50,000		900,000	
Total One Time Use of 5A Funds		\$ 2,039,413		\$ 4,305,150	
Total Combined 5A Ongoing and One Time Expenditure Budget by Fiscal Year		\$ 19,587,933		\$ 14,882,963	
BALANCE TO RESERVES, AVAILABLE FOR PROGRAMMING					
Compensation		\$ -		\$ -	
Career/Tech Ed		1,835,050		2,453,567	
1:1 Devices		900,000		-	
Safety & Mental Health		5,026,337		3,776,337	
Early Childhood		2,650,680		1,750,680	
Total 5A Reserves Available for Programming		\$ 10,412,067		\$ 7,980,584	
INFLATION					
Add description				2.70%	
Offset for annual compensation costs				\$ 810,000	

General Increase Request Mill Levy (5a)

	A	B	D	E	F	H	I
1				FY19		FY20	
2	Group	Line Description	FTE	On-going	One time	On-going	One time
3	COMPENSATION (50%)						
4	HR/District-Wide	Compensation increase	0.0	\$ 15,000,000			
5	Total Compensation		0.0	\$ 15,000,000	\$ -	\$ -	\$ -
6							
7	CAREER TECH-ED/STEM						
8	Software	5 year Adobe Creative Cloud purchase 5 year Solid Works purchase		\$ 110,000		\$ -	
9	Jeffco Career Links Project	Resources and Materials, Career Expo, events and summit				\$ 88,460	\$ 5,150
10	Career Links School Supports FTE	Ensuring student success through work-based learning opportunities.	6.0			\$ 547,186	
11	Staff Development /Buck Institute (Teacher Capacity)	7 sessions with 35 attendees \$14,000 per session			\$ 100,000		\$ 100,000
12	College Credit for Pathways (Students)	Concurrent enrollment opportunities and to support students attaining an AAS degree through the Warren Tech model for early college.				\$ 105,600	
13	Pathways to Teaching (Students)	The goal is to increase the number of students who earn certification toward graduation in teaching pathway to 60 students by 2020.				\$ 35,887	
14	Engineering Pathway Equipment	3D printers for 13 Engineering Programs \$20,000 per printer Shipping cost 13 x 500 = \$6,500			\$ 266,500		
15	CTE Middle School Program Pathways	26 middle schools \$35,000 per middle school				\$ 200,000	\$ 710,000
16	Teacher Professional Learning	\$15,000 : 5 teachers engage in 4 week summer externship \$19,000: 20 teachers attend one week summer Institute \$5,200 for 20 teachers to complete job shadowing and sub coverage		\$ 39,200			
17	Program Implementation (GIC and AMPED)	Seven schools funded to implement program- 5 schools receive \$105,000 1 school receives \$50,000 1 school receives \$55,000 Coordinator training \$3,250 School training \$16,000			\$ 649,250		\$ 440,000
18	Total Career Tech-Ed/STEM		6.0	\$ 149,200	\$ 1,015,750	\$ 977,133	\$ 1,255,150
19							
20	CLASSROOM/TECHNOLOGY						
21	Technology	1:1 Devices		\$ 2,100,000	\$ -	\$ 900,000	\$ 900,000
22	Total Classroom/Technology		\$ -	\$ 2,100,000	\$ -	\$ 900,000	\$ 900,000
23							
24	SAFETY AND MENTAL HEALTH SUPPORT						
25	Student Success	Suicide Prevention Training			\$ 112,024		
26	Student Success	Social Emotional Learning Curriculum			\$ 471,822		
27	Student Success	Social Emotional Learning Assessments			\$ 156,996		
28	Student Success	Computers for New Social Emotional Learning Specialist			\$ 22,785		
29	Student Success	Crisis Intervention Training			\$ 30,000		
30	Student Success	Safe to Tell Materials			\$ 25,000		
31	Student Success	Principal Threat Assessment Training			\$ 3,500		
32	Student Success	Columbine Anniversary Support			\$ 30,000		
33	Student Success	Support Materials/Supplies for Elementary			\$ 121,536		
34	Student Success	Social Emotional Learning Specialist	52.0			\$ 4,078,000	

General Increase Request Mill Levy (5a)

	A	B	D	E	F	H	I
2	Group	Line Description	FTE	On-going	One time	On-going	One time
35	Student Success	GT Social Emotional Learning Counselors	2.0			\$ 208,000	
36	Student Success	Behavioral Team + Training	5.0			\$ 401,000	
37	Student Success	Suicide Prevention and Support				\$ 210,000	
38	Student Success	Employee Assistance Program (EAP)	1.0			\$ 97,500	
39	Student Success	SEL Training and Materials				\$ 150,200	
40	Student Success	School Allocation \$10/Student					\$ 860,000
41	Student Success	Contracted Drug Intervention Services				\$ 60,000	\$ 140,000
42	Student Success	Contracted Services					\$ 250,000
43	Student Success	Registered Nurses	9.0			\$ 690,300	
44	Student Success	Title IX Coordinator	1.0			\$ 105,000	
45	Total Safety and Mental Health Support		\$ 70	\$ -	\$ 973,663	\$ 6,000,000	\$ 1,250,000
46							
47	EXPANSION OF EARLY CHILDHOOD						
48	FTE Need	6.0 FTE for 1/2 the year	6.00	\$ 229,320			
49	Professional Development	Coursework investment			\$ 50,000		\$ 100,000
50	Full Day Preschool	Add two new preschool classrooms Convert 4 half day into full day classrooms		\$ 70,000			
51	Preschool	47 teachers	36.00			\$ 2,700,680	
52	Preschool	6 New Preschool Classrooms					\$ 800,000
53	Total Expansion of Early Childhood		42.00	\$ 299,320	\$ 50,000	\$ 2,700,680	\$ 900,000
54							
55		Cabinet recommendations	118.0	\$ 17,548,520	\$ 2,039,413	\$ 10,577,813	\$ 4,305,150