



# School Finance 101



District Accountability Committee – January 21, 2020  
Kathleen Askelson, Chief Financial Officer

# AGENDA



**Colorado School Finance**



**Individual District Finance**



**District Budget Update**



# Colorado School Finance

## CO School Finance

## TOTAL PROGRAM Funding

The amount each school district receives through the funding formula prescribed in the ***School Finance Act***.

Based on pupil counts and other ***“factors”*** outlined in the formula plus funding for at-risk and on-line students.

Funded with a ***mix of state (income and sales) and local (property) tax***. Each district’s mix can be different.



**Current school finance is legislated by the state and was last revised in 1994.**

**State Formula**

## **COLORADO SCHOOL FINANCE ACT**



**Legislated each year with a new bill.**



**Required to fund inflation and growth.**



**Usually finalized in early May**



JEFFCO PUBLIC SCHOOLS

## CO School Finance

**Base Funding**  
is adjusted  
annually  
for inflation

*and* adjusted by factors

Cost of living

Negative factor

Personnel & non-personnel costs

Size of district



BUDGET  
STABILIZATION  
FACTOR

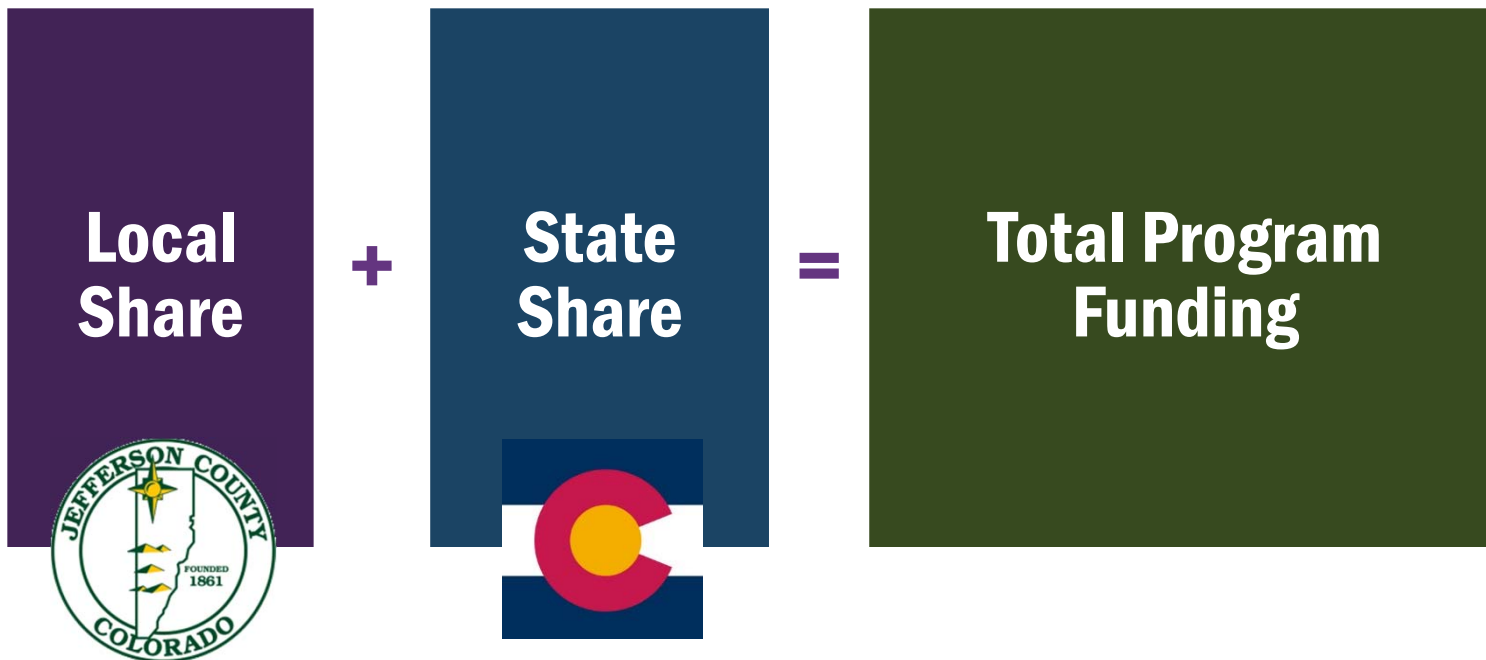
Tool used to balance state budget.

Reduces what would otherwise be funded if School Finance Act was applied as intended.

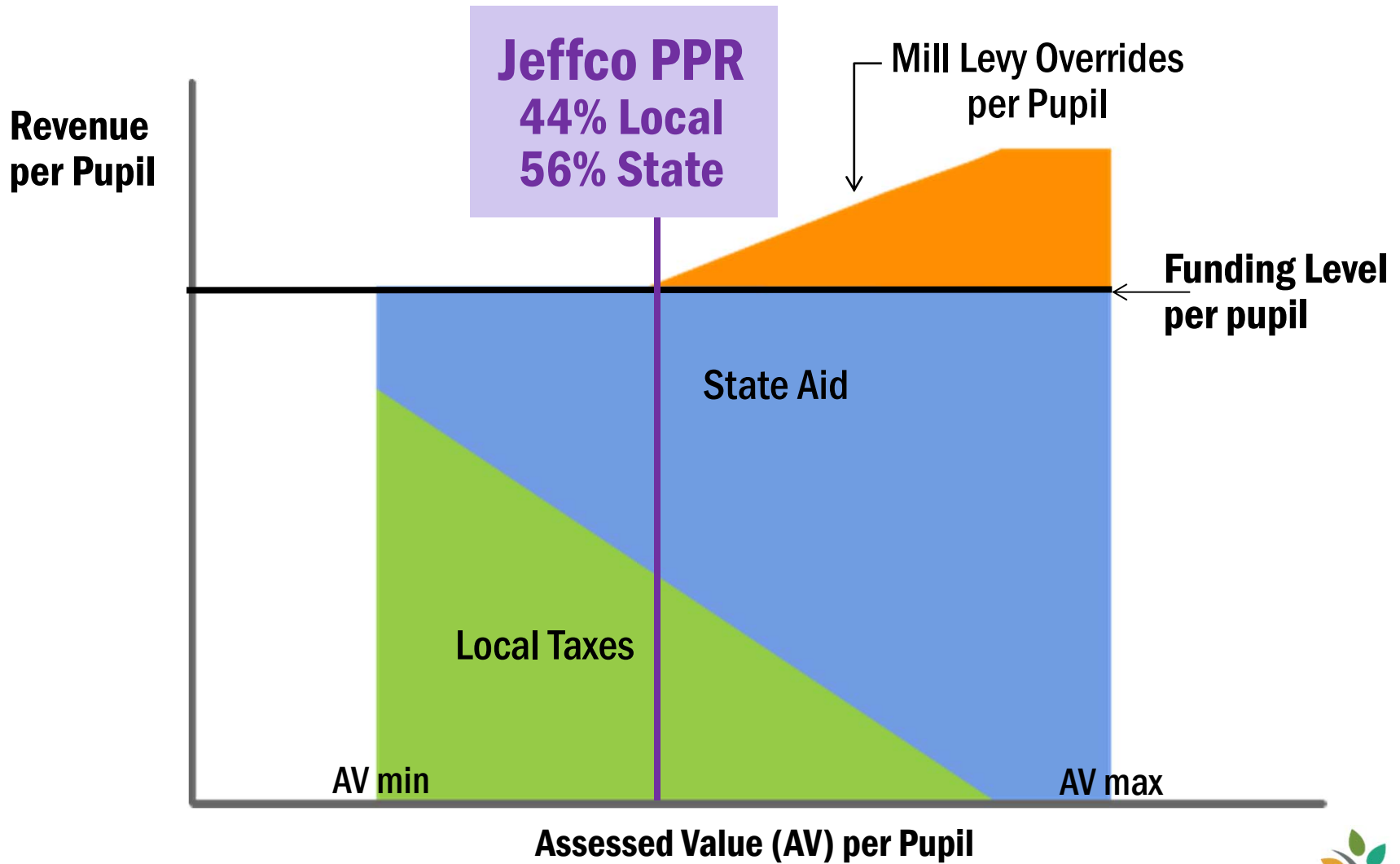
Implemented in 2009/2010.

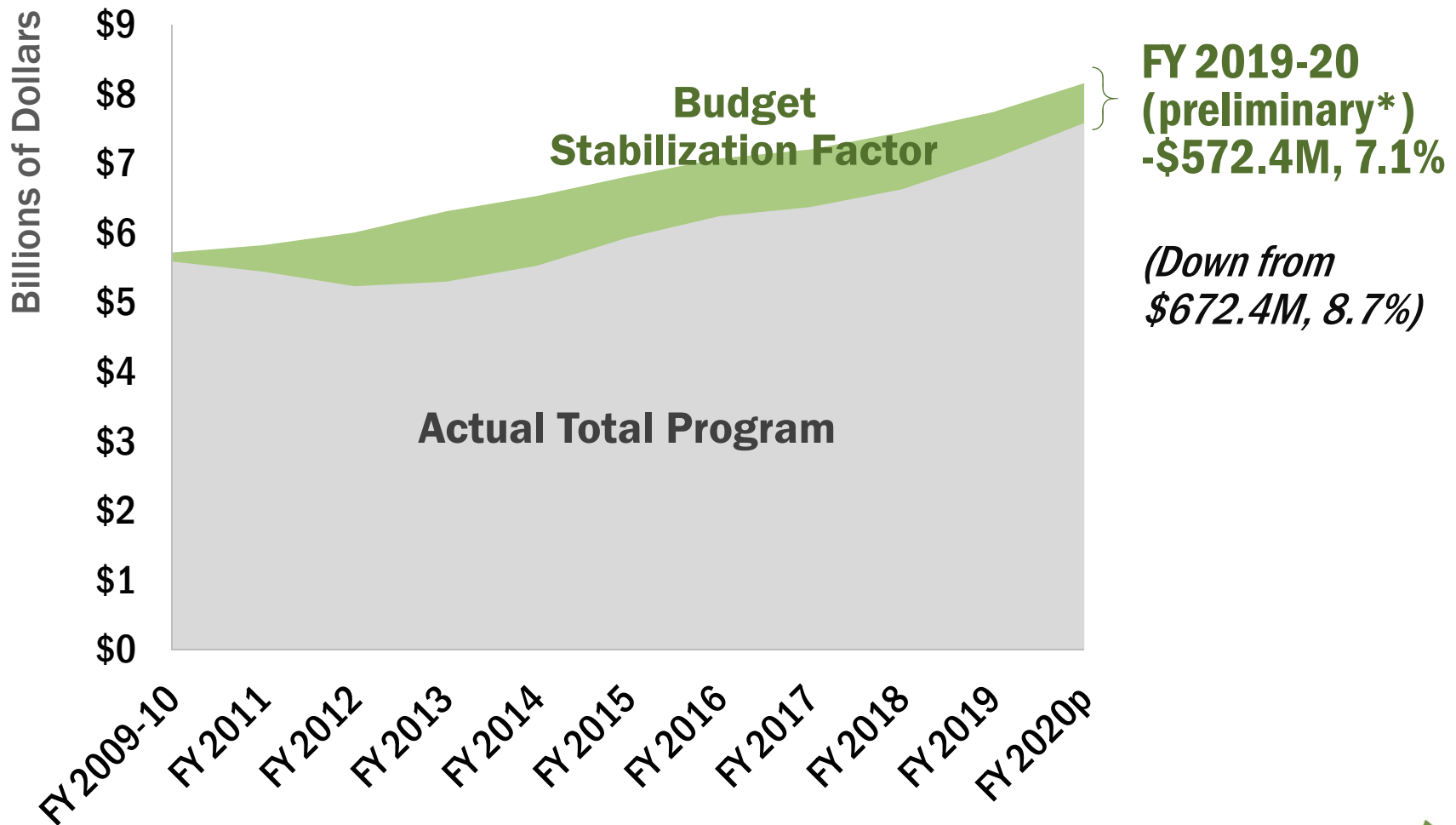
For 2019/2020, the total statewide loss is \$572M of that **Jeffco's share is \$52M**

The two sources of revenue that combine to equal **Total Program Funding**.







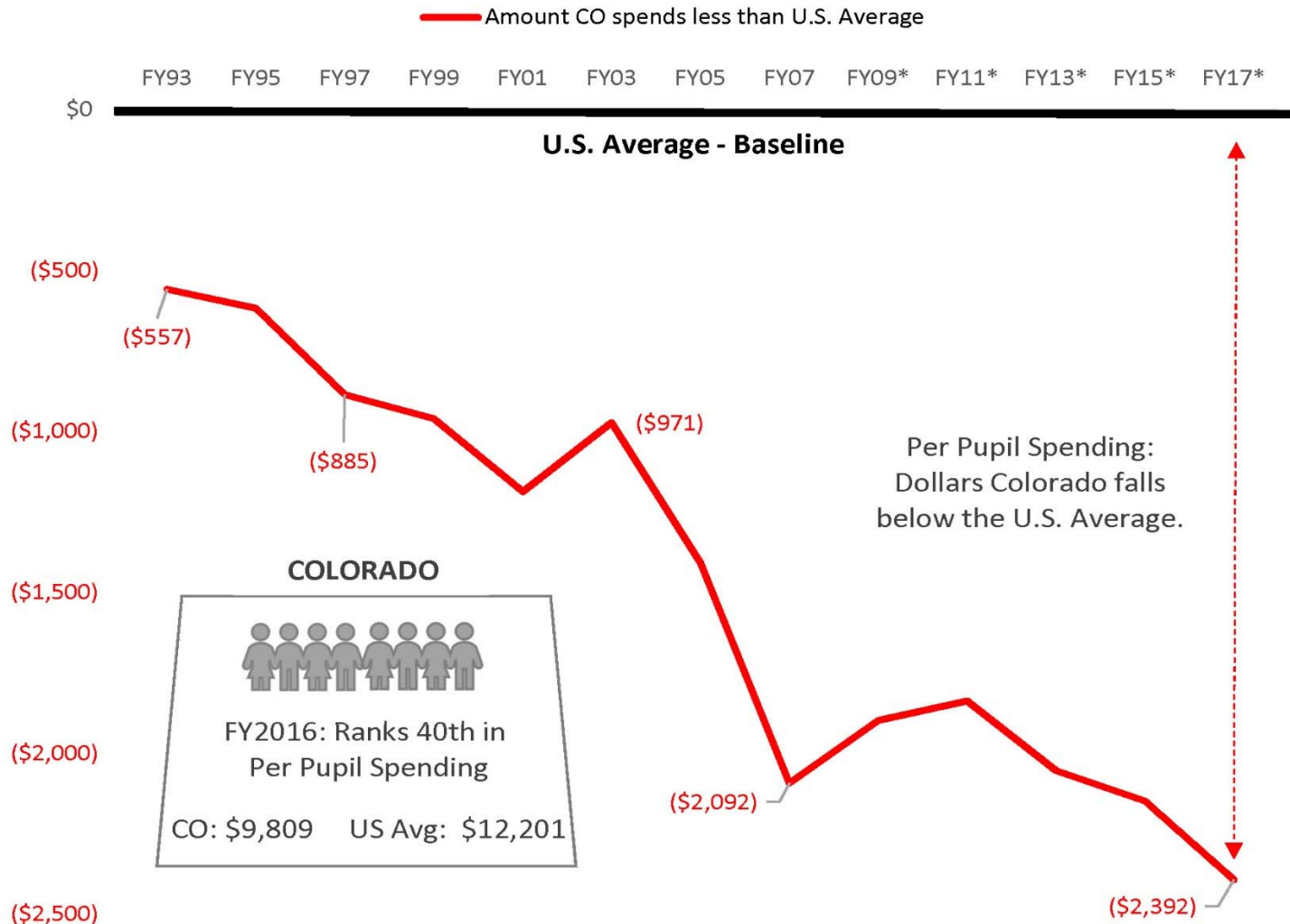


\*FY 2019-20 totals are preliminary per the December forecast.

Source: Colorado Legislative Council, State of Colorado Jan. 2020



## Colorado Per Pupil Spending Continues to Fall Further from the U.S. Average.



Data: U.S. Census, audited data | Chart: Colorado School Finance Project  
May 2019

\*Budget Stabilization Factor (formerly Negative Factor)



## CO School Finance

## COMPARISONS TO OTHER STATES

State	Per Pupil Spending
NY	\$23,091
DC	\$21,974
CT	\$19,322
NJ	\$18,920
VT	\$18,290
AK	\$17,838
WY	\$16,537
MA	\$16,197
RI	\$15,943
PA	\$15,798
<b>US Avg.</b>	<b>\$12,201</b>
<b>CO</b>	<b>\$9,809</b>

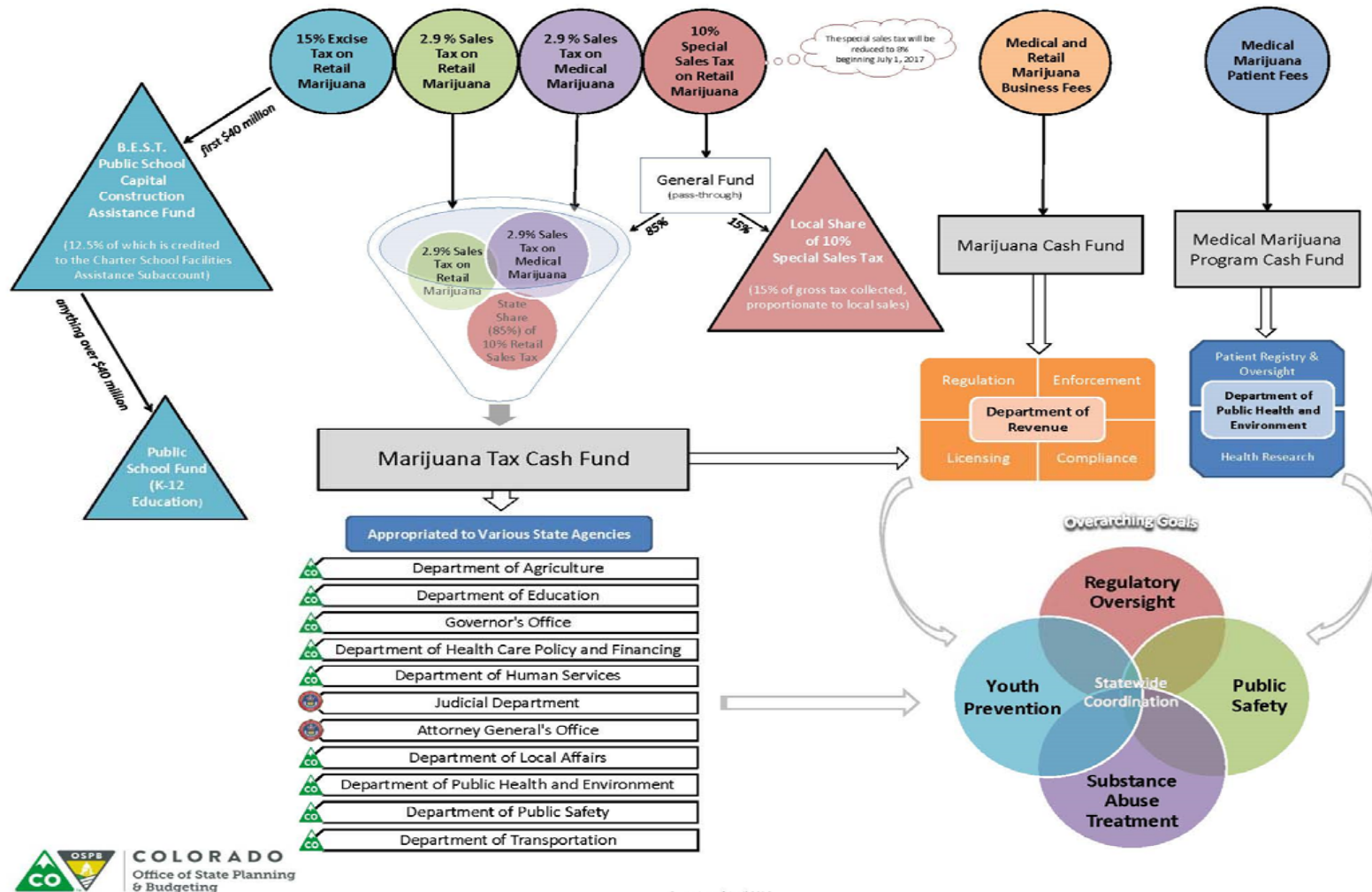
Source: US Census Bureau 2017 Public Elementary-Secondary Education Finance Data



# CO School Finance

# But where's the pot money?

How is Marijuana Revenue Collected and Spent in the State of Colorado?



**Bottomline: Jeffco Public Schools has received \$4.6M from marijuana funding since inception.**



# Individual District Finance

### **Mill Levy Overrides (MLO)**

- ▶ MLO is additional revenue outside of the Total Program Formula
- ▶ Limited to 25% of Total Program
- ▶ Is not included in the total for the local share and, therefore, does not affect the amount of state share funding

### **Capital Projects – Bond Mill levies**

- ▶ Proceeds and expenditures from debt authorization in separate capital fund
- ▶ Bond mill revenue flows to debt service fund for repayment of debt

## Mill Levy Overrides

- 1998 – Defeated
- 1999 – \$35.8 Million (\$45 Million authorized)
- 2004 – \$38.5 Million
- 2008 – Defeated
- 2012 – \$39 Million
- 2016 – Defeated
- 2018 – \$33 Million w/inflationary factor

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**TOTAL – \$146.3 Million**

Note: Mill levies continue unless changed by election.



## **Bond Levy**

1998 - \$265 Million

2004 - \$323.8 Million

2008 - Defeated

2012 - \$99 Million

2016 - Defeated

2018 - \$567 Million

Note: Bond levies end with repayment of the debt.

# School Finance

# COMPARISONS to Other Districts

## Per Pupil and Mill Levy

District	# of Students 18/19	State Per Pupil Funding 18/19	Mill Levy Override and Other Mills Per Pupil 18/19	Additional Funding for Jeffco (if same as noted district)
Denver	91,998	\$8,416	\$2,808	\$132M
<b>Jeffco</b>	<b>84,623 (2<sup>nd</sup>)</b>	<b>\$7,935 (4<sup>th</sup>)</b>	<b>\$1,729 (5<sup>th</sup>)</b>	-
Douglas	67,591	\$7,861	\$1,090	\$(60)M
Cherry Creek	55,791	\$8,092	\$2,117	\$46M
Boulder	31,169	\$8,062	\$3,077	\$125M
Littleton	15,436	\$7,822	\$1,867	\$2M

Source: CDE



# District Finance

# BILLION DOLLAR BUDGET – Comparison

District	Total Appropriated Budget	Enrollment
Lee County, FL	\$1,456,048,981	92,686
Denver, CO	\$1,508,574,193	91,138
Albuquerque, NM	\$1,346,491,635	90,651
Prince William, VA	\$1,435,906,641	89,345
Fort Worth, TX	\$1,128,602,071	87,428
Jeffco Public Schools	\$1,008,008,698	86,731
Davidson County, TN	\$1,175,000,400	85,163
Austin, TX	\$1,573,930,628	83,067
Baltimore, MD	\$1,349,032,409	82,354
Anne Arundel, MD	\$1,121,630,500	81,379
Alpine, UT	\$878,054,103	78,957

Sources: Source: US Census Bureau 2017 Public Elementary-Secondary Education Finance Data;  
total budget figures from each district's respective website 2016/2017





# District Budget Update

## 2020/2021 ASSUMPTIONS GOVERNOR'S PROPOSAL



**Proposed statewide** assumptions per the revised Governor's Budget Request released in November.

**1.7%** inflation – including categorical funding

**1,132** student enrollment growth

**\$52M** decrease to budget stabilization factor

# 2020/2021 STATE REVENUE Jeffco Funding Assumptions



**JEFFCO'S  
STATE  
FUNDING  
\$15.9M**

**LESS PASS  
THROUGH TO  
Charters,  
Colorado Preschool  
Program (CPP),  
and Innovation  
Schools (est)  
\$(1.7M)**



**JEFFCO'S  
REVISED TOTAL  
GENERAL FUND  
INCREASE  
\$14.2M**

## 2020/2021 ASSUMPTIONS BUDGET STABILIZATION FACTOR

**BUDGET  
STABILIZATION  
FACTOR**

**Tool used to balance the state budget.**

**Decreasing the budget stabilization factor provides additional funds for the district.**

## 2020/2021 ASSUMPTIONS BUDGET STABILIZATION FACTOR

JEFFCO PUBLIC SCHOOLS  
Total Per Pupil Funding  
for 2020/2021  
per the governor's  
revised proposal  
(*before* budget stabilization  
factor applied)  
**\$9,067**

**\$(572)**

**\$8,495**

Funding  
(*after* budget  
stabilization  
factor applied)

For 2020/2021, the governor's proposal will **decrease the budget stabilization factor** by:

- ▶ **\$52M** Statewide
- ▶ **Jeffco's Share \$5.2M**
- ▶ **Increases Jeffco's Per Pupil Revenue by \$63**

### Quick Facts about budget stabilization factor:

- FY 2020 buy down was **\$100M**
- Factor peaked in 2012/2013 at **\$1.0B** statewide
- Cumulative impact loss to Jeffco since inception (2010/2011 through 2019/2020) **\$755M**





# 2020/2021 POTENTIAL EXPENDITURE ASSUMPTIONS (ESTIMATES)

## ► Compensation Variables

- Steps/Lanes/Quartiles **\$17M** (w/benefits)
- Scalable: Cost of Living **\$6.3M** per % increase (w/benefits)
- PERA Employer Contribution Increase **\$2.6M**

## ► School Needs

- SAC Recommendations
- District Unified Improvement Plan (DUIP) Support

## ► Division Needs

- Strategic Plan Initiatives
- Central/School Support
- Mandates/Compliance
- Enrollment changes



## NEXT STEPS

- ▶ Further budget information throughout the legislative session
- ▶ Reduction process to generate up to **\$10M** in savings for repurposing
- ▶ Increase requests limited to **\$5M** (high needs, compliance, mandates) only to be implemented if state funding increases



QUESTIONS





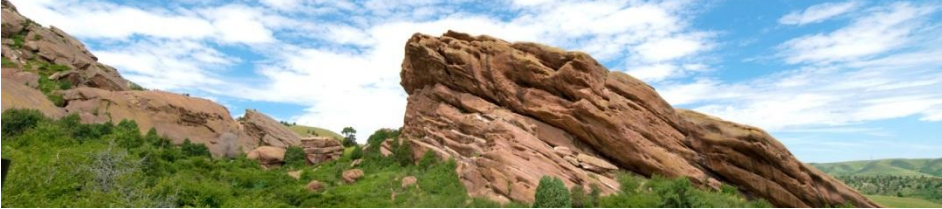
# DAC Review of the Draft District Unified Improvement Plan

Tuesday, January 21, 2020

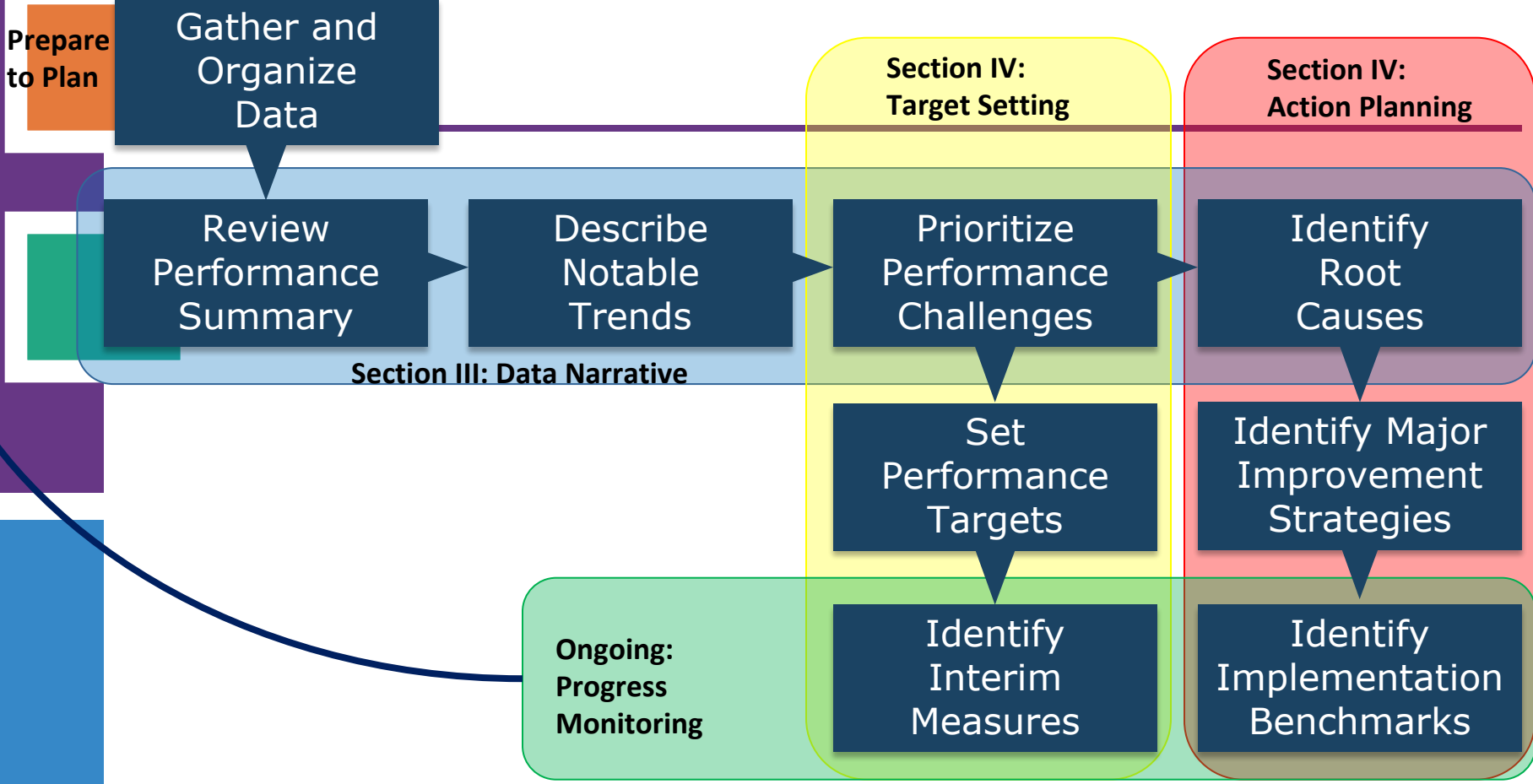
DUIP Co-Chairs: Margaret Lessenger/Deborah Guiducci



JEFFCO PUBLIC SCHOOLS



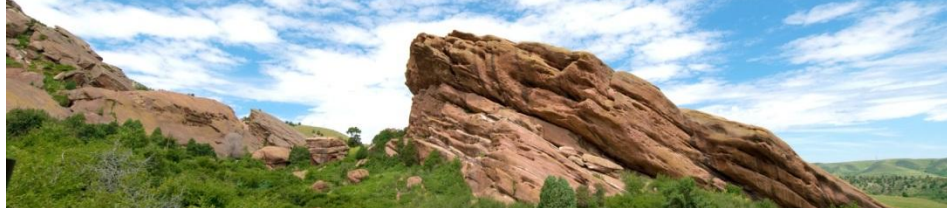
# Unified Improvement Plan (UIP) Process





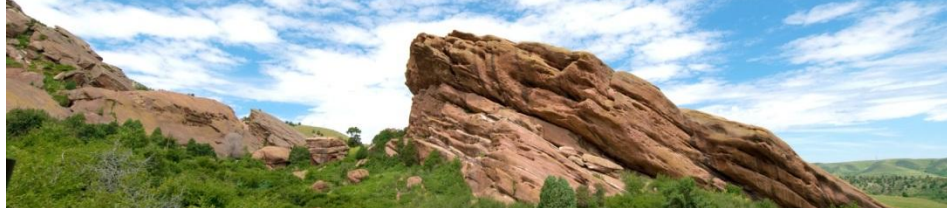
## Timeline for DAC

- January 21: DAC feedback on entire DUIP
- January 28: DAC DUIP subcommittee reviews new grad/dropout rate data and targets; G/T targets
- January 31: Final draft District Unified Improvement Plan will be emailed to full DAC for final review; **provide your feedback no later than Friday, February 7 to [ceaton@jeffco.k12.co.us](mailto:ceaton@jeffco.k12.co.us).**
- February 18: Final vote to approve the District Unified Improvement Plan prior to submission to the Board of Education



# Table Conversations

- Take 20 minutes to review the DUIP document emailed to DAC last week
- Q & A



## DUIP Timeline Reminder

January 31: Final draft District Unified Improvement Plan will be emailed to full DAC for final review; **provide your feedback no later than Friday, February 7 to [ceaton@jeffco.k12.co.us](mailto:ceaton@jeffco.k12.co.us).**

February 18: Final vote to approve the District Unified Improvement Plan prior to submission to the Board of Education

March 5: Board of Education DUIP presentation

April 2: DUIP on Board of Education consent agenda





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**Thank you!**

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**JEFFCO**  
**PUBLIC SCHOOLS**

# 2020-21 DAC School Budget Survey Results Summary

January 2020

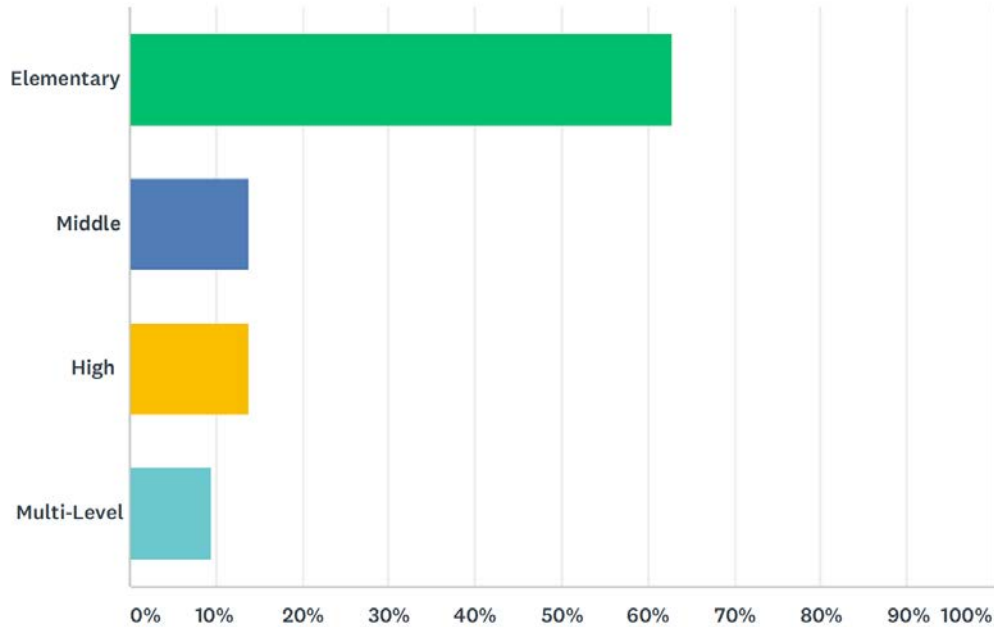


# Survey Background

- Available to all School Accountability Committees
- Administered online
- Open from November 1 through December 20, 2019

# Responses by Level

Answered: 137 Skipped: 0



137 Schools

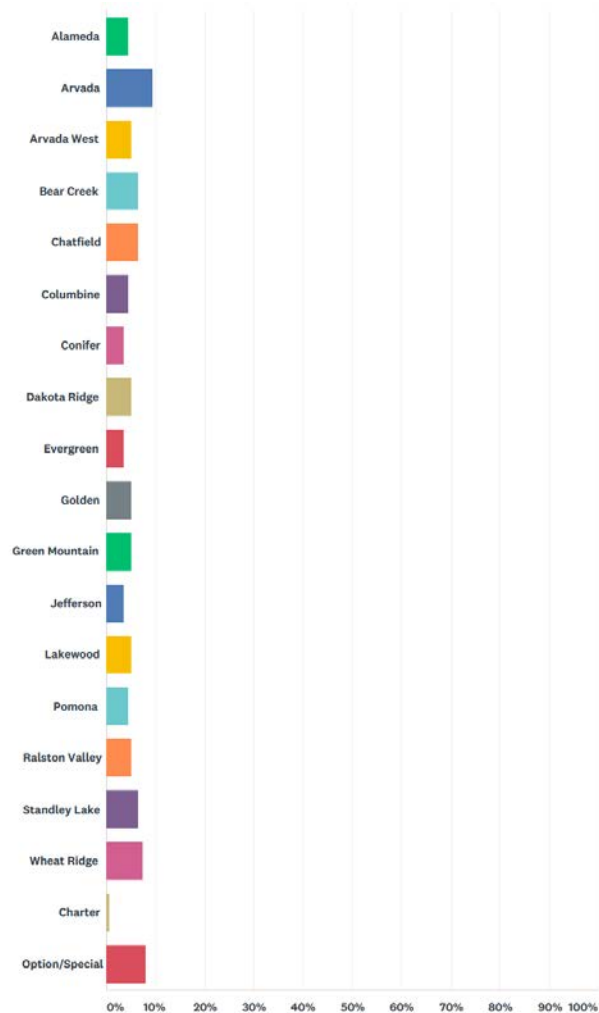
Elementary 63%

Middle 14%

High 14%

Multi-level 9%

# Responses by Articulation Area



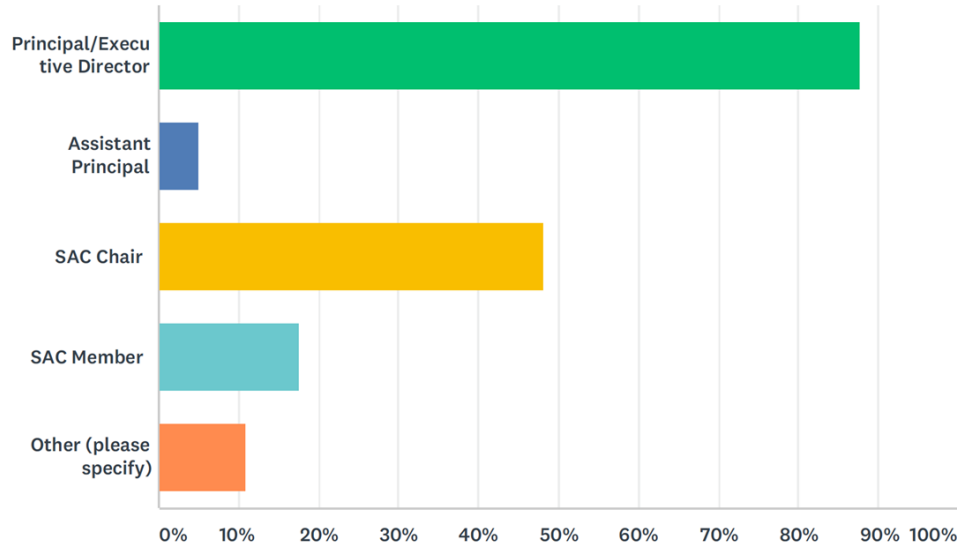
All neighborhood &  
option schools  
responded

One charter school  
responded

# Respondent Role

Title of the individual(s) submitting this questionnaire (check all that apply)

Answered: 137 Skipped: 0



Nearly 90% of responses submitted with the principal

About two-thirds submitted with a SAC chair/member

# SAC Membership

The school's current SAC includes:

ANSWER CHOICES	RESPONSES	
the school's Principal or Assistant Principal	100.00%	135
at least One Teacher from the school	88.89%	120
at least Three Parents of students enrolled at the school	89.63%	121
at least One Member of an organization of parents, teachers, students organized by the school (e.g. PTA/PTO)	88.89%	120
at least One Community member	50.37%	68
Total Respondents: 135		

Respondents were directed to “check all that apply” so responses exceed 100%

# SAC Meeting Frequency

SAC meets (check the most accurate answer):

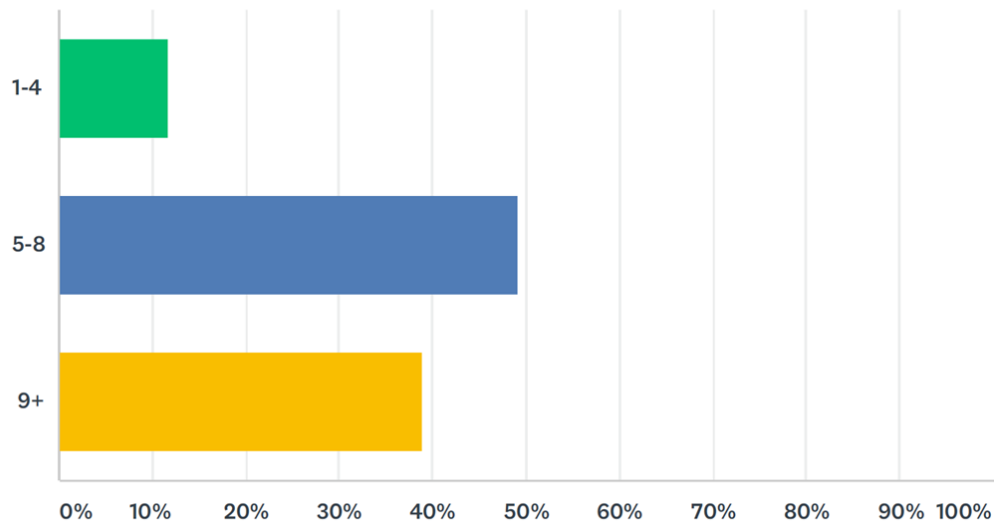
ANSWER CHOICES	RESPONSES	
monthly during the school year (may exclude a month or two)	51.85%	70
quarterly during the school year	45.19%	61
less than quarterly during the school year	2.96%	4
TOTAL	135	



# SAC Meeting Attendance

The average number of attendees at our regular SAC meetings is:

Answered: 136 Skipped: 1



# The agendas for SAC meetings are typically ...

ANSWER CHOICES	RESPONSES	
Constructed by the Principal/school leadership	32.59%	44
Constructed by the SAC Chair/leadership	3.70%	5
Co-constructed (developed in partnership) by the SAC Chair and Principal	57.78%	78
Other (please specify)	5.93%	8
TOTAL		135

# Minutes and agendas for SAC meetings are typically ...

ANSWER CHOICES	RESPONSES	
Not published	13.24%	18
Published and available in the school's office	11.76%	16
Published and available on the school's website	52.21%	71
Available when requested	22.79%	31
TOTAL		136

# As part of the Budget Prioritization Process, our SAC ...

ANSWER CHOICES	RESPONSES	
Engaged in a conversation about school budget priorities and recommended priorities to the principal	76.87%	103
Engaged in a conversation about school budget but did not provide input/recommendations regarding priorities to the principal	9.70%	13
Received information from school leadership about the school budget but did not provide input regarding school budget priorities	5.22%	7
Has not discussed the school's budget or spending priorities	8.21%	11
TOTAL		134

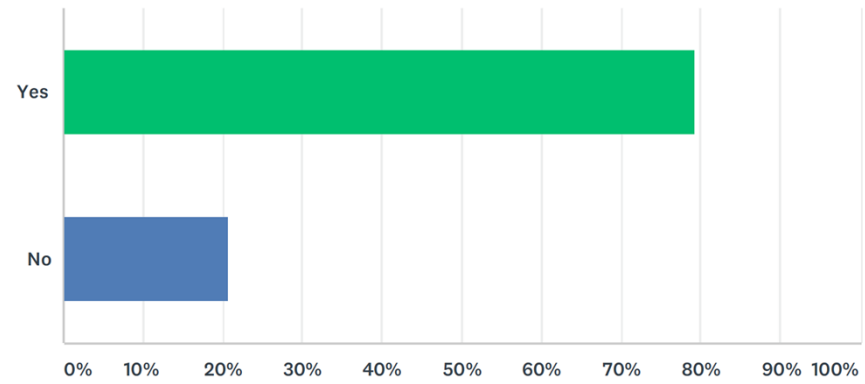
Please rate the degree to which the SAC provided input into the development of/revisions to the school's Unified Improvement Plan (UIP) during fall 2019?

ANSWER CHOICES	RESPONSES	
The school's 2019 UIP has not been discussed by the SAC	2.96%	4
The SAC reviewed the 2019 UIP after it had been constructed by school personnel	49.63%	67
The SAC reviewed and provided input related to part or all of the 2019 UIP	43.70%	59
The SAC co-constructed part or all of the 2019 UIP	3.70%	5
TOTAL		135

# UIP & Budget Priorities

Did your SAC consider your school Unified Improvement Plan (UIP) as part of the process in determining your school's budget/spending priorities?

Answered: 131 Skipped: 6



# Spending Priorities by Level

The next 3 slides summarize SAC spending priorities by level for:

- #1 spending priority (slide 15)
- #2 spending priority (slide 16)
- #3 spending priority (slide 17)

Each slide shows descending order of priority by total counts

SCHOOL LEVEL #1 SPENDING PRIORITY BY LEVEL	Elementary	Middle	High	Multi-Level	Total Count
Additional classroom teachers	39	3	5	7	54
Mental/Behavioral Health supports	11	2	4	2	19
Additional elective programming (world languages, technology, additional Art, Music, PE)	6	3	2		11
Instructional coach	8				8
Instructional resources	2	3	1		6
Literacy interventions	5			1	6
Professional development	2	1	3		6
Math interventions	2	2		1	5
Additional administrators (assistant principal(s) and deans)	3	1			4
Additional para/aide time/support	2	1		1	4
Teacher release time for professional development/PLC	1	2			3
Technology (student devices, computer labs, classroom tools, software/apps, etc.)			2		2
Grand Total (items with total count of 1 not shown on slide; see full report)	84	18	19	12	133



SCHOOL LEVEL #2 SPENDING PRIORITY BY LEVEL	Elementary	Middle	High	Multi-Level	Total Count
Mental/Behavioral Health supports	12	2	1	4	19
Additional para/aide time/support	12	1		1	14
Additional elective programming (world languages, technology, additional Art, Music, PE)	6	1	5	1	13
Additional administrators (assistant principal(s) and deans)	10			1	11
Additional classroom teachers	4	2	2	1	9
Additional Digital Teacher Librarian (DTL)	9				9
Literacy interventions	5	4			9
Instructional coach	4	2		1	7
Teacher release time for professional development/PLC	6		1		7
Instructional resources	3	1	2		6
Math interventions	4		1	1	6
Professional development	2		2	1	5
Adding STEM/STEAM programming	1	1	2		4
Technology (student devices, computer labs, classroom tools, software/apps	3	1			4
Grand Total (items with 3 or less total count not shown on slide; see full report)	84	18	19	12	133

SCHOOL LEVEL #3 SPENDING PRIORITY BY LEVEL	Elementary	Middle	High	Multi-Level	Total Count
Mental/Behavioral Health supports	10	2	3	1	16
Additional para/aide time/support	12	1		1	14
Literacy interventions	8	2	1	1	12
Additional classroom teachers	5	2	3	1	11
Professional development	7	1	2	1	11
Additional elective programming (world languages, technology, additional Art, Music, PE)	5	1	1	1	8
Instructional coach	6		1	1	8
Additional Digital Teacher Librarian (DTL)	6			1	7
Instructional resources	6		1		7
Math interventions	4	2	1		7
Supplemental resources for at-risk student populations	3		3		6
Technology (student devices, computer labs, classroom tools, software/apps, etc)	3		1	2	6
Grand Total (items with 4 or less total count not shown on slide; see full report)	83	18	18	12	131

# Spending Priorities by Articulation

The next 3 slides summarize SAC spending priorities by articulation area for the #1 spending priority

Each slide shows descending order of priority by total counts

Articulation areas listed alphabetically across three slides (#19-21)

SCHOOL LEVEL #1 SPENDING PRIORITY BY ARTICULATION AREA (SLIDE 1 of 3)	Alameda	Arvada	Arvada West	Bear Creek	Charter	Chatfield	Columbine
Additional classroom teachers	4	2	4	4		4	2
Mental/Behavioral Health supports	1	5	1	2			2
Additional elective programming (world languages, technology, additional Art, Music, PE)		1		1		1	
Instructional coach		1				1	
Instructional resources		1					
Literacy interventions	1		2				
Professional development							1
Math interventions						1	
Additional administrators (assistant principal(s) and deans)		2					
Additional para/aide time/support				1	1		
Teacher release time for professional development/PLC				1			1
Technology (student devices, computer labs, classroom tools, software/apps, etc.)							
Grand Total (items with total count of 1 not shown on slide-see full report)	6	12	7	9	1	8	6

SCHOOL LEVEL #1 SPENDING PRIORITY BY ARTICULATION AREA (SLIDE 2 of 3)	Conifer	Dakota Ridge	Evergreen	Golden	Green Mountain	Jefferson	Lakewood
Additional classroom teachers	2	2	2	2	1	3	2
Mental/Behavioral Health supports				3	1	1	
Additional elective programming (world languages, technology, additional Art, Music, PE)	2				1		2
Instructional coach	1	2			1		
Instructional resources		2	1	1	1		
Literacy interventions						1	
Professional development			1				2
Math interventions					1		1
Additional administrators (assistant principal(s) and deans)				1			
Additional para/aide time/support							
Teacher release time for professional development/PLC			1				
Technology (student devices, computer labs, classroom tools, software/apps)		1					
Grand Total (items with total count of 1 not shown on slide-see full)	5	7	5	7	7	5	7

SCHOOL LEVEL #1 SPENDING PRIORITY BY ARTICULATION AREA (SLIDE 3 of 3)	Option/ Special	Pomona	Ralston Valley	Standley Lake	Wheat Ridge	Grand Total
Additional classroom teachers	2	4	5	3	6	54
Mental/Behavioral Health supports	1	1			1	19
Additional elective programming (world languages, technology, additional Art, Music, PE)	1			1	1	11
Instructional coach	1				1	8
Instructional resources						6
Literacy interventions			1	1		6
Professional development	1		1			6
Math interventions	1			1		5
Additional administrators (assistant principal(s) and deans)	1					4
Additional para/aide time/support	1	1				4
Teacher release time for professional development/PLC						3
Technology (student devices, computer labs, classroom tools, software/apps, etc.)	1					2
Grand Total (items with total count of 1 not shown on slide-see full report)	10	6	7	9	9	133

Which of the items below (select up to three) would potentially receive reduced funding due to budget priorities you listed in the questions above? (Slide 2 of 2)

Potential Reduced Funding Item (Slide 2 of 2)	Percent	Count
Additional classroom teachers (impact class size or multigrade classes)	11.48	14
Gifted and Talented supports	11.48	14
Literacy interventions	11.48	14
Math interventions	10.66	13
Resources to support School Climate	10.66	13
Additional Elective programming (world languages, technology, additional Art, Music, PE)	9.84	12
Adding STEM/STEAM programming	9.84	12
Mental/Behavioral Health Supports	7.38	9
Resources for at risk student populations	4.92	6

Which of the items below (select up to three) would potentially receive reduced funding due to budget priorities you listed in the questions above?  
(Slide 1 of 2)

Potential Reduced Funding Item (Slide 1 of 2)	Percent	Count
Additional administrators (assistant principal(s) or deans)	36.07	44
Reducing student fees	27.05	33
Professional development	26.23	32
Technology (student devices, computer labs, classroom tools, software/apps, etc.)	25.41	31
Additional para/aide time/support	23.77	29
Additional main office time/support	19.67	24
Additional Digital Teacher Librarian (DTL)	18.03	22
Instructional resources	18.03	22
Instructional Coach	13.11	16



# Summary

# Questions/Discussion

