

Mission: To provide a quality education that prepares all children for a successful future.

Jefferson County School District, No. R-1

1829 Denver West Drive, Bldg 27

Golden, Colorado 80401

www.jeffcopublicschools.org

Adopted Budget

July 1, 2013 – June 30, 2014



The Office of Budget Management and Development
Lorie Gillis | Chief Financial Officer
Lorri Dugan | Director of Budget and Treasury



2013/2014
Budget

Adopted by the Board of Education
May 30, 2013

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Jill Fellman Secretary

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Prepared by the Office of Budget Management and Development
Lorie Gillis, Chief Financial Officer
Lorri Dugan, Director of Budget and Treasury





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For the Fiscal Year Beginning

July 1, 2012

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May 30, 2013

Dr. Cynthia Stevenson, Superintendent
Members of the Board of Education
Jefferson County Public School District, No. R-1
Golden, CO 80401

Transmittal of the 2013/2014 Budget

We are pleased to present the 2013/2014 Budget for Jeffco Public Schools. This budget is presented in compliance with applicable Colorado State statutes and Colorado Department of Education (CDE) regulations, and includes a balanced budget for all funds. This budget reflects the 2012 voter-approved mill levy override funds and the 2012 voter-approved bond issuance. Thanks to Jeffco voters for their support in continuing important programs and opportunities for Jeffco students. Although these additional funds provide financial relief and have mitigated significant reductions originally planned for in 2013/2014, the district continues to face the economic uncertainties of state revenues, legislative mandates, and other increasing costs. The district is financially sound. Your tough decisions and strong leadership throughout the budget development process will continue to be essential to maintaining the financial health of the district.

The Process & Timeline

The 2012/2013–2013/2014 Adopted Biennial Budget was developed through a diligent and community-engaging process. The process incorporated the thinking and values of more than 3,000 stakeholders. The budget development process began with the Citizens' Budget Academy (CBA), an educational process designed to ensure foundational knowledge of the district's budget and financial standing for participants in the budget development process. Next came Budget Workgroups (BWG) which provided focused budget-balancing recommendations. The Citizens' Budget Advisory Council (CBAC) then took those recommendations, along with community-wide survey data, and prepared a prioritized list of budget recommendations.

The Board of Education hosted well-attended Community Forums which facilitated candid and open discussion with more than 600 stakeholders. The forums provided additional community perspectives and values for Board consideration in budget development. A record number of community, parent, and employee participants were involved in the process to develop the district's multi-year budgetary plan.

The district received the 2012 Legacy Award from the Colorado Legacy Foundation for its collaborative work on the Employee Summit. The 2012/2013 Employee Summit, which was held over two days in February 2012, integrated recommended strategies to work out a tentative budget plan that saved teaching jobs and mitigated cuts in the classroom. The 2013/2014 Employee Summit was held in April 2013.

Because of the budgetary significance of the voter-approved mill levy override funds, and in the spirit of communication and transparency, the district has prepared a revised budget for the 2013/2014 school year to reflect the budgetary impacts of new funds. Changes to the 2013/2014 budget are based on: the intensive budget process conducted for the 2012/2013–2013/2014

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biennial budget; promises made during the 2012 mill levy override campaign; and agreements reached during the 2013/2014 Summit. Unfortunately, even with the additional funds, the changes from the original plan are the mitigation of otherwise required reductions. You will not see new programs and significant changes in existing structures as a result of the voter-approved mill levy override revenues.

The Board of Education has a difficult job, recognizing the limited resources, while striving to meet the ever-increasing demands for student achievement. The Board of Education has been consistent in communicating their desire to continue educational excellence, save jobs and keep people employed, develop a financially responsible plan, and balance the needs of students, community, and staff in meeting those goals. These Board values have been represented and carried throughout this budget development process.

General Assumptions

This adopted budget has been prepared using the best information available at the time of presentation. Revenue assumptions incorporate the most current revenue and economic information provided by the State of Colorado, Colorado Department of Education, and the United States Bureau of Labor Statistics. General Fund revenues include the \$39M in voter-approved mill levy override funds. Revenue projections include an increase in General Fund School Finance Act revenues for the 2013/2014 school year. This is the first year since 2009/2010 that the state has legislated an overall increase in School Finance Act revenues. With that said, state revenues are still below 2009/2010 funding levels. The most financially significant expenditure increase assumptions include:

Legislatively mandated increase – PERA	\$ 4,637,300
Compensation adjustment including the reinstatement of two instructional days through the elimination of furlough days	\$ 15,000,000
Increased cost of students placed out-of-district – <i>legislatively mandated expenditure – unfunded</i>	\$ 1,000,000
Investment in deferred maintenance	\$ 1,079,000
Information technology infrastructure	\$ 1,500,000
Investment in capital – Capital transfer	\$ 2,000,000

A complete list of expenditure assumptions can be found in the financial section of this document.

PERA: The district is legislatively mandated to increase the employer contribution to PERA by 0.9 percent again in 2013/2014. This mandated increase costs the district approximately \$5M across all funds. This is part of employee compensation and contributes to ensuring the retirement system for employees remains sound. This mandated 0.9 percent annual increase will continue each year until 2015/2016 at which time the mandated increase in the employer contribution to PERA will decline to 0.5 percent each year until 2017/2018. The increased cost of PERA is funded with what could otherwise be provided to employees as compensation. Compensation summaries provided to employees reflect PERA as part of employee total compensation.

Employee Summit: The Employee Summit reflects the collaboration and student-focused thinking of the Board of Education, District Leadership, JCEA, CSEA, and JCAA. Following are some Summit highlights:

- Jeffco employees have given up 3 percent in compensation since 2011/2012. As a result of adding four work days back to the calendar and eliminating two furlough days, that 3 percent will be restored for the 2013/2014 school year.
- Teachers will be working four more days during the 2013/2014 school year. Those days will be for professional development.
- Because the furlough days for 2013/2014 have been eliminated, employees will work two more days that students will have back as instructional school days.
- There will be five teacher-directed K-8 early release days (versus nine in 2012/2013) for the 2013/2014 school year. K-8 students gain more instructional time because there will be fewer early release days.
- The total recommended compensation package for Jeffco employees includes:
 - health insurance;
 - PERA;
 - additional work days; and
 - restoration of salary.

The results of the Summit are incorporated in this 2013/2014 Adopted Budget.

Investments in Maintenance, Technology and Capital: Over the past four years, to save jobs and programs, the district has made reductions in maintenance, technology and capital investments. Although these reductions mitigated programmatic and staffing reductions during desperate economic times, the district cannot continue to defer these expenditures. The district must keep up with the maintenance and capital needs of more than 150 schools and facilities. At the time the reductions were implemented, the district wisely committed to the gradual reinstatement of this funding. Information technology needs are growing. Investments in technology infrastructure (capacity, bandwidth, instructional efficiencies, and other systems) are necessary to ensure instructional initiatives and classroom work continue with adequate technology capacity and stability.

Organizational Structure: Leadership is committed to highly effective teachers and excellent instructional leaders. This document reflects changes to the leadership structure to support continuous school improvement. These changes will help ensure the successful implementation of state mandates (such as the educator effectiveness bill or SB191) while also building capacity in existing leadership. The exceptionally qualified people who fill these roles will work closely with school leadership teams to increase student achievement. Existing positions and funds were repurposed for these newly created jobs. The new structure is presented in the organizational section.

Accounting Presentation: The General Fund presentation has been changed to an accrual basis (previously presented on a budgetary basis) of accounting. This presentation is in accordance with Generally Accepted Accounting Principles and aligns the budget document with the audited financial statements. This change is supported by the district's Financial Oversight Committee and has been made to provide clarity to financial statement readers.

What Our Public Should Know

The messages that follow have remained consistent for the past several years. The district remains focused on what matters.

The district remains financially-sound, strategically well-managed, transparent, and ready to weather these unprecedented economic times. Jeffco, along with all other school districts in the state and across the nation, is working with fewer funds to meet appropriately higher expectations. Budgetary challenges remain.

Strategically Conservative and Transparent

Despite significant reductions in funding from the state, Jeffco was better-positioned than many districts in Colorado. Between 2005 and 2008, Jeffco strategically built up General Fund “rainy day funds,” or the district’s savings account, by conservatively appropriating mill levy override revenues and conservative spending practices. The “rainy day funds” mitigated the level of reductions required to endure decreasing revenues. The first disbursement of the 2012 voter-approved mill levy override funds were received in 2013. These funds were unbudgeted in 2012/2013 and, therefore, available for one-time uses. This, along with better than anticipated 2013/2014 revenue from the state, provide an opportunity to begin the rebuilding of reserves.

In 2012, the district received a “Sunny Award” which honors the most transparent government websites in the nation. This year, only 214 of the more than 6,000 government websites ranked by *Sunshine Review*, a pro-transparency non-profit organization, earned a Sunny Award. The district is committed to providing a clear view of how tax dollars are spent and how we operate.

Economic Uncertainty Remains

The state continues to face troubling economic times. Pressures on the state budget continue—Medicaid alone will soon demand more funding than is currently available in the state budget. Much of the 2013/2014 planned increase in state K-12 funding is coming from one-time funds in the State Education Fund. The state does not have a proven on-going revenue source to fund the increase in K-12 funding. K-12 represents more than 38 percent of the state’s budget and the state is still working through a sizeable budget gap. Sequestration which took effect on March 1, 2013, and will result in over \$1T of federal spending cuts over the next 10 years will also contribute to the state’s ongoing budget pressures. Although state revenue forecasts continue to improve, uncertainty remains.

Limited Choices

Jeffco’s choices are all about people. We serve more than 85,000 students and strive to meet the demands of more than 545,000 citizens. Jeffco’s budget is labor-intensive with 80 percent of General Fund expenditures directed to employee salaries and benefits. These budget recommendations impact people, positions and employee compensation. Fortunately, for the first time in two years, the current proposal includes salary increases versus decreases. The compensation assumptions in this budget still do not return compensation levels to where they were in 2010/2011. Leadership recognizes that the compensation reductions over the past two years have impacted employees and have impacted the district’s compensation levels compared to other districts in the Denver metro area. Even in extremely challenging times, the district is committed to taking care of our human capital.

Solid Plan for Challenging Times

This adopted budget will impact our organization and introduces necessary organizational change. Promises and commitments made during the 2012 mill levy campaign, such as reinstatement of two instructional days, have been incorporated into this budget. This plan is aligned with the strategic goals of our Call to Action.

Focused on Student Achievement

The district remains focused on student achievement. Student achievement has been a priority filter in the development of this budget. Our Mission: ***To provide a quality education that prepares all children for a successful future.***

Public Hearings were held on May 2 and May 30, prior to the adoption of this 2013/2014 Budget. We are very grateful for the many individuals who provided ideas, opinions, passions and beliefs into this process. All recommendations and decisions remain focused on the students of Jefferson County and the district's Call to Action.

Looking Ahead

A New School Finance Act, Senate Bill 213 (SB 213), was adopted by the legislature. The implementation of the Act is contingent upon voter authorization of increased state revenues for K-12 education. SB 213 significantly changes the way Colorado schools are funded, with an emphasis and significant shift in funding for at-risk and English language learner students. The language in SB 213 requires new revenue (by a state-wide vote of the people) before components of the Bill are enacted. The specific revenue plan is also yet to be determined. Although SB 213 could mean additional funding for all students in the State of Colorado, no related funding increase and/or decrease assumptions are included in the attached projections. Additional information on, and potential impacts of, SB 213 can be found at www.mikejohnston.org/schoolfinance2/ and www.cde.state.co.us/cdefinance/SchoolFinanceFundingFY2013-14.htm.

Summary

This adopted budget incorporates the most comprehensive information available. The economic recovery continues to be precarious and volatile. As conditions change, reactionary measures taken by the state will continue to affect Jeffco's funding. The district continues to be responsible and to follow a long-term sustainable approach to financial planning and decision-making. This document provides detailed information on processes by which the budget is developed and the decisions that are incorporated into the short and long-term planning.

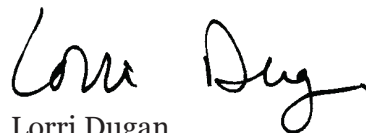
The Jeffco community can remain confident in the district's commitment to transparency and financial management in these challenging economic times. Prudent and strategic financial management remain a top priority. Our budgetary decisions reflect our commitment to Jeffco's Call to Action—our strategic plan. We remain focused on student achievement and a quality education for all students.

If you have any questions, or should you require additional information, our contact information is provided below.

Respectfully submitted,



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Appendix A

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Introduction

This budget document provides a comprehensive summary of Jeffco School District. It includes:

- ✦ An organizational overview
- ✦ District mission, objectives, and values
- ✦ A financial status summary
- ✦ Current budget assumptions
- ✦ Long term budget outlook
- ✦ Staffing and enrollment summaries
- ✦ Performance data
- ✦ Statistical data

Demographics

Jefferson County School District, R-1 (Jeffco) is the largest school district in the state of Colorado serving over 85,000 students annually and is the 36th largest district in the nation. The district is located approximately 10 miles west of downtown Denver and extends into the surrounding foothills. The district encompasses over 773 square miles and includes the cities of Arvada, Edgewater, Golden, Lakewood, Wheat Ridge, and parts of Broomfield, Littleton and Westminster. It also includes the towns of Bow Mar, Morrison and the unincorporated areas of Evergreen and Conifer. The population of Jefferson County is approximately 545,000.

Jeffco operates a wide variety of facilities including 155 schools which includes the 2 outdoor education laboratories, bus terminals, stadiums, district offices, and operational and training facilities. The district is also the largest employer in Jefferson County with over 14,000 full and part-time employees including substitute workers, athletic game workers, and temporary employees. Of that 14,000 total, there are over 5,000 licensed staff. Additional detailed staffing information can be found later in this document.

Overview

Jeffco continues to face budget challenges just like all other school districts in the state of Colorado. K-12 public education funding in the state of Colorado has been reduced by more than \$1B over the past few years due to declining state revenues resulting from the Great Recession. Jeffco represents approximately 10 percent of the K-12 funding in the state and has suffered the loss of more than \$99M in state funding. The outlook is beginning to improve as the economy continues to slowly recover. The following sections will address the national, state, and local economic outlook and the anticipated impacts on Jeffco.

Economic Outlook

National Economy

The national economy demonstrated modest growth during 2012. Consumer spending accounts for two-thirds of the nation's Gross Domestic Product (GDP) which is the largest indicator of economic health. For this reason, consumers are proving to be one of the largest drivers of the recovery. GDP grew by 2.2 percent in 2012 up from 1.8 percent growth in 2011. Consumers continue to reduce household debt while simultaneously beginning to spend money as their confidence in the economy slowly improves.

Debt is being reduced as consumers are taking advantage of historically low interest rates and refinancing their mortgages. This increase in refinancings has a twofold effect of lowering mortgage debt while increasing disposable income that can in turn be used to purchase durable goods. Durable goods are large ticket items such as automobiles and appliances. These large purchases are typically the first purchases to be postponed when the economy worsens. As consumer confidence improves, pent up demand for durable goods is released. The purchase of durable goods increased by 7.8 percent in 2012.

During 2012, there were fewer housing markets across the country in distress, stronger sales of existing homes which is clearing some of the stagnant surplus due to historic levels of foreclosures, and moderate new construction for the first time since 2008. Housing sales during 2012 were at their highest levels in five years providing additional proof of the improving economy.

The manufacturing sector has regained its footing and is expanding, banks have rebuilt their balance sheets and are poised to increase lending, and corporate profits continue to grow. However, the public sector including federal, state, and local governments continues to be a drag on the private sector in terms of measuring growth. The public sector continues to cut positions and act as an overall drag on the economy. The outlook seems to indicate that this drag is expected to lessen in 2014 and 2015 which will accelerate overall national economic growth.

There were 2.2 million jobs added nationally in 2012 with the professional and business sector making the most significant contribution to the increase. The professional and business sector includes highly paid skilled jobs such as accountants, engineers, and computer systems designers. With the added jobs, unemployment declined to 7.7 percent in February, the lowest level since January 2008. The national unemployment rate is forecast to be 7.6 percent in 2013 and 7.2 percent in 2014. The more critical measure of jobs is the under-employment rate. This is a rate that measures individuals who have either stopped looking for work or are employed as part-time workers but continue to seek full-time employment. Under-employment in February 2013 was still high at 14.3 percent.

Inflation is being held down by the loose monetary policy of the Federal Reserve. Inflation was 2.1 percent for 2012 and is projected to be 1.8 percent for 2013 and 2.5 percent for 2014. The Federal Reserve must strike the right balance of tightening the monetary policy at the appropriate time and pace. Not tightening fast enough could lead to inflationary increases which would slow economic growth. Tightening too quickly could stall lending and spending which would also slow the recovery.

Sequestration is another factor affecting the nation's recovery. Sequestration took effect on March 1, 2013, and will result in federal spending cuts of \$1.1T over the next 10 years (\$85B in 2013 and \$110B each year thereafter). This sudden and drastic reduction in federal spending could stall the recovery as less money will be flowing through the system. Sequester will also slow job growth. The extension of the sequester deadline (to March, 2013) did not mitigate the level of cuts but rather afforded some flexibility in the implementation of the cuts.

The U.S. economy continues to slowly recover from the Great Recession. Growth will remain subdued throughout 2013 for several reasons including the conflict surrounding the Federal debt ceiling, impacts of sequestration, global economic unrest and instability in Europe, China, and South America, and continued public sector contraction.

Colorado Economy

Colorado's economic position is slightly better than the nation as a whole. Personal income showed growth in 2012 but will likely decline in 2013. Coloradans shifted income back to 2012 to avoid the higher tax rates that took effect in 2013 following the implementation of the Taxpayer Relief Act. This shift of income, primarily of interest earnings, capital gains, and dividends that were paid on an earlier or accelerated schedule, inflated 2012 earnings but are predicted to cause earnings in 2013 to decrease. Additionally, 2013 saw the expiration of the payroll tax credit which will raise the social security tax rate for employees from 4.2 to 6.2 percent. This will directly reduce the *earnings* for individuals in 2013 as they begin to pay a higher tax rate. Combined, these forces will decrease personal income in 2013.

Along with the rest of the country, Colorado has experienced an increase in the sale of durable goods. Colorado has actually seen an increase greater than the national average. Another bright point is the housing market. The Colorado housing market is among the strongest in the nation with home values continuing to appreciate. Agriculture also improved adding to the expansion of the Colorado economy in 2012 despite drought conditions. While the drought lowered agricultural production it boosted prices and increased overall revenue.

Colorado added 51,700 jobs in 2012 which was a faster rate of growth than the nation. Colorado registered growth in 17 of 21 employment sectors and is expected to have recovered all of the jobs lost from the Great Recession by May 2013. Unemployment declined to 7.6 percent in February from levels above 9 percent at the height of the recession. Unemployment is projected to be 7.4 percent in 2013 and 7.0 percent in 2014 in the state of Colorado. The under-employment rate in February 2013 was 14.6 percent which is slightly higher than the national level. Inflation for the state of Colorado seems to be on pace with the rest of the country. The Denver-Boulder Consumer Price Index will be 2.2 percent for 2013 and 2.3 percent in 2014.

Sequestration could have a large impact on many areas of the state that have a high concentration of government jobs. Tourism, for example, could suffer as federal and state park workers are likely to be furloughed. The continued drought conditions will further hamper tourism at the ski resorts and reduce agriculture production, both of which are large contributors to the state's economy.

Colorado continues to improve at a faster pace than the country as a whole by the measure of many leading indicators—the housing market, durable goods, and employment. Colorado has seen an upwards trend in the housing market and an increase in the purchase of durable goods

particularly automobiles. Employment is growing while unemployment is falling, but under-employment continues to remain stubbornly high.

Despite all the good news, Colorado does face several significant risks to its economic outlook. Colorado continues to deal with the impact of changing demographics from its aging population. This will dampen the growth of housing values due to less turnover, and the property tax base will decline. The aging population will also cause a decrease of income levels and spending patterns for the state which will decrease the income and sales tax bases.

Colorado State Revenue and Appropriations

State end-of-year revenue projections are better than the budgeted amounts for the second year in a row. Actual revenues in excess of budgeted revenues are known as surplus revenue. By Colorado law, surplus revenue must be transferred to the State Education Fund (SEF) at the end of the fiscal year. There was \$59M in surplus revenue that was transferred at the end of fiscal 2011/2012, and for fiscal year 2012/2013 the amount of surplus revenue is projected to be an additional \$848M. These funds, along with the current fund balance in the SEF (\$400M), will be available for appropriation in 2013/2014. Appropriation from the SEF is a legislative decision. The SEF has been depleted over the past several years to mitigate additional reductions to K-12 education funding so it is unlikely that all available funds will be appropriated next year to allow for the rebuilding of reserves. These funds may also be used for one-time expenses such as paying off liabilities at the state level.

The majority of the increase in state revenue is due to tax collections that are the result of the American Taxpayer Relief Act. This Act is expected to increase Colorado's corporate, individual, and sales tax collections by \$27M in 2012/2013, \$160M in 2013/2014, and \$214M in 2014/2015. Corporate tax collections make up the largest portion of the increase at \$2.2M in 2012/2013, \$110M in 2013/2014, and \$160M in 2014/2015. General Fund revenue in total, including tax collections and all other sources combined, is expected to grow 4.7 percent in 2012/2013 and 7.0 percent in 2013/2014 for a two-year revenue increase of \$271M.

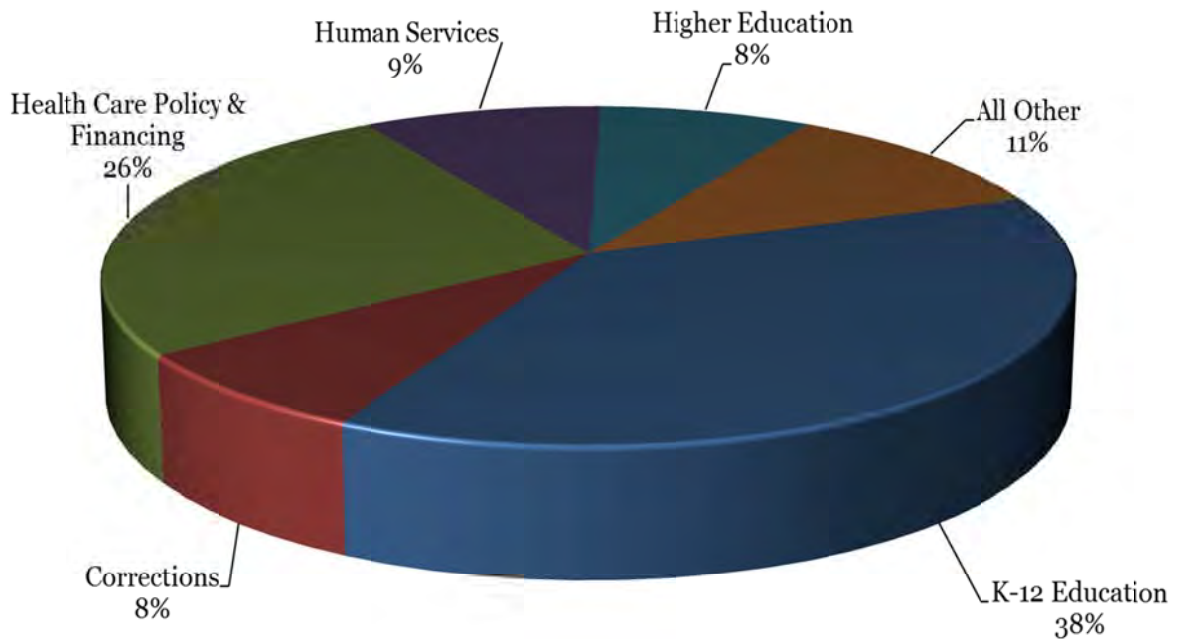
Another area of growth in revenue is related to automobile sales. Colorado is experiencing an increase in the purchase of durable goods very similar to the national picture. Automobile sales specifically, increased 13.8 percent in 2012 on top of a 10.4 percent increase in 2011. This has a direct impact on school districts since they receive a portion of income from the Specific Ownership Tax (SOT) that is charged on cars as part of their local share funding.

The Governor's 2013/2014 proposed budget request adds \$201M to K-12 funding for 2013/2014 (\$170M applied for enrollment growth and inflation plus an additional \$31M). \$12.5M of this additional funding will come from local share sources of property tax and SOT, and the remaining amount of \$189M is requested to come from the SEF due to the one-time surplus revenue transfers mentioned above. The increase of \$201M will provide some relief for the \$1B that has been cut out of K-12 funding over the past few years. Due to the alternate sources indicated for this increase, there will be no impact on the state's General Fund budget. This will allow the state to cover \$233M of planned expenditure increases in other areas such as higher education and health and human services.

*Source: Governor Hickenlooper's Proposed State Budget Request for Fiscal Year 2013-2014
November 1, 2012

The following graph illustrates the distribution of the state’s planned 2013/2014 General Fund budget. As stated previously, K-12 education represents the largest allocation (38 percent) of the state’s General Fund. Over 90 percent of Colorado’s General Fund budget is currently appropriated for K-12 education, higher education, health and human services, and public safety. As a result, any significant fiscal impact to the state’s budget will ultimately impact funding to K-12 education.

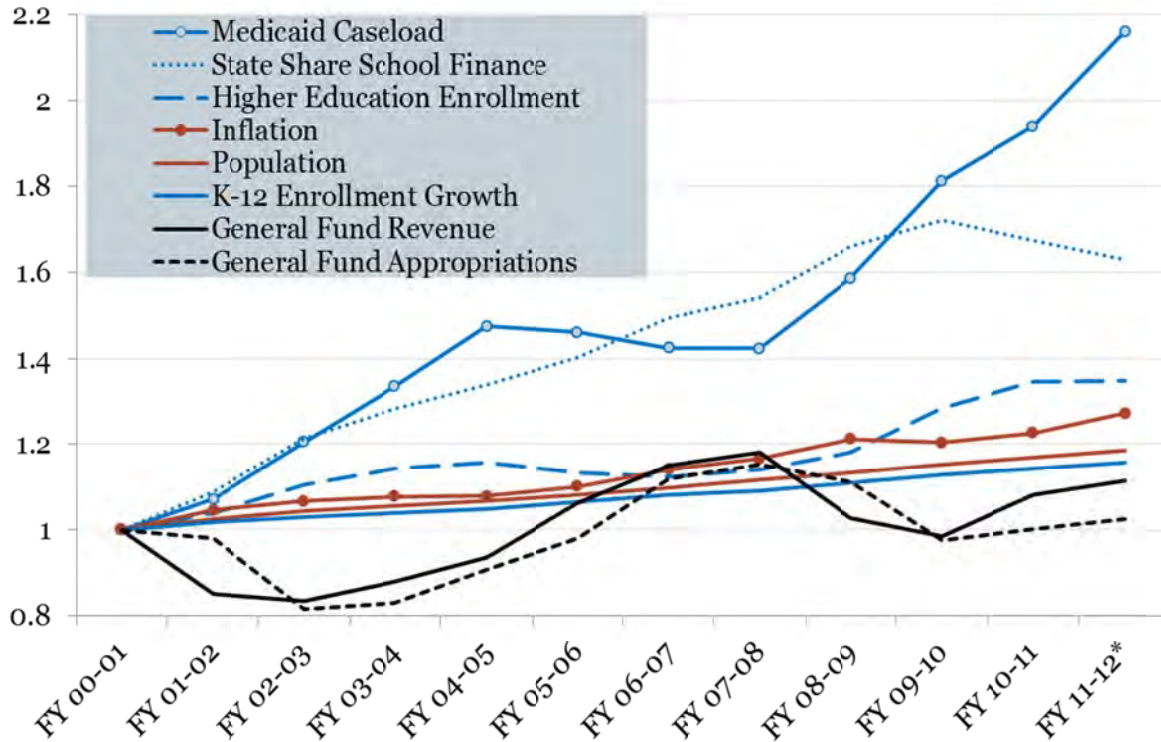
**State of Colorado
2013/2014 Major Department Share
of General Fund**



Source: Governor's 2013/2014 Budget Request

One of the fastest growing portions of the state's General Fund budget is Medicaid which resides in Health Care Policy and Financing. Since Medicaid is a federally mandated program, growth and, therefore, escalating costs must be met. This escalation along with the pressures of all other state supported programs clearly shows that available state resources are not keeping pace with the growing need and inflationary costs of many state funded programs. It is estimated at the current rate of growth, the state general fund will only be able to cover the cost of Medicaid, K-12 education, and the Department of Corrections in just a few short years. The following chart depicts the projected Medicaid caseload growth as compared to other components of the state budget:

Colorado State Government Caseload Growth



Source: Joint Budget Committee Staff, Bureau of Labor Statistics, U.S. Census Bureau, and Legislative Council Staff

Colorado School Finance Act

School funding in Colorado is determined by legislation referred to as the School Finance Act. The current state school finance structure has been in place since 2004.

Proposed New School Finance Act

In March 2013, a new School Finance Act was introduced to the Colorado State Legislature. This new proposal has significant changes from the current School Finance Act. The proposed bill is a more heavily weighted student funding model for low-income students and English Language Learner (ELL) students. It also incorporates the principles of backpack funding. This shift in funding philosophy will have both positive and negative impacts from district to district dependent upon the specific demographics of the district.

The bill passed into law during the 2013 legislative session. The implementation of the law is contingent upon the passage of a statewide ballot measure. The ballot measure will be presented on the November 2013 ballot and will ask Colorado voters to approve a tax increase to fund the new School Finance Act. If the measure passes, the new formula outlined in the bill will go into effect in July 2014 for fiscal year 2014/2015.

As the new bill is currently written, if the tax increase does not pass, the new finance formula will not be implemented, and the state will continue to operate under the current structure. The amount of funding that the new bill is loosely based on is \$1B; therefore, an amount close to the \$1B level is the amount of the tax increase that will be proposed to the voters of Colorado in November 2013. The next step of implementation is contingent on this vote. There is no basis for including any assumptions from the proposed legislation into short or long-term projections at this time.

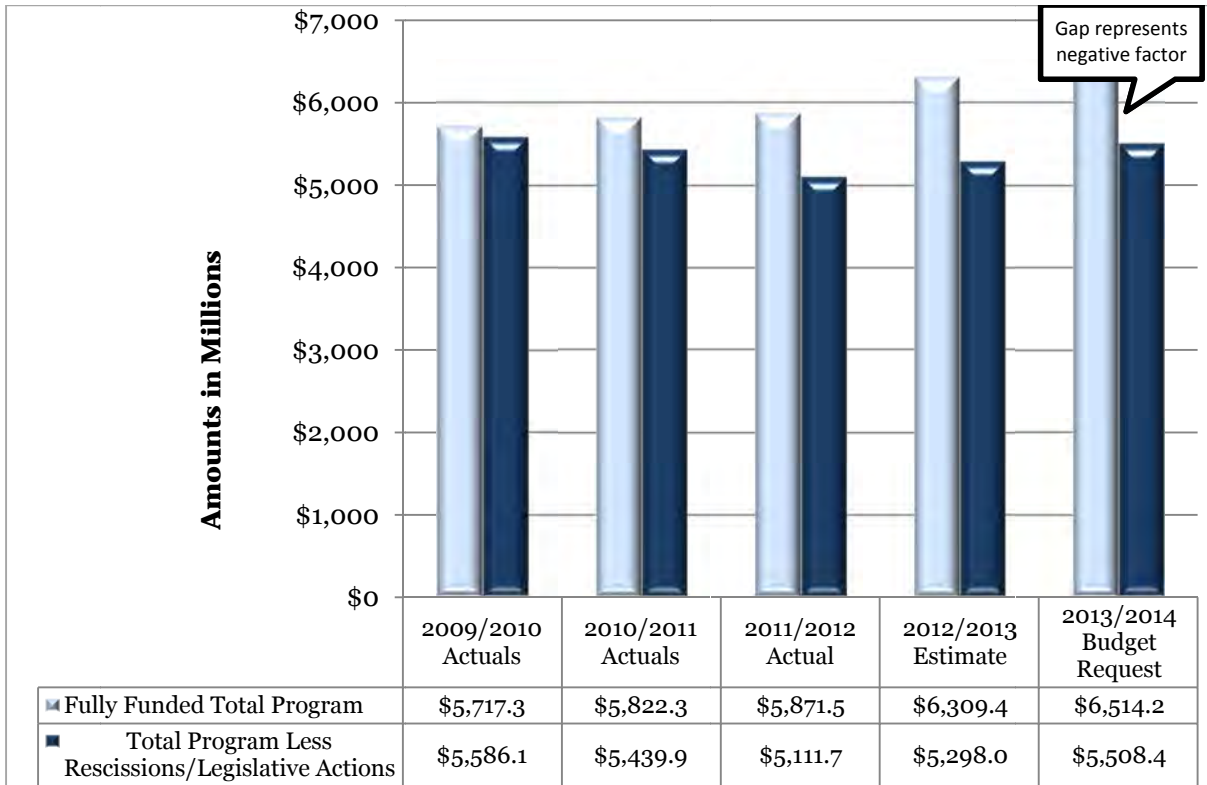
Current School Finance Act

Jeffco is projecting and moving forward under the parameters of the current School Finance Act.

School districts in Colorado are funded via the School Finance Act (the Act). The Act prescribes total program funding using a per-pupil funding formula. To accommodate state revenue challenges, the state has incorporated what has been titled as a *negative factor* into the school finance funding formula. The negative factor is a formulaic factor that proportionately reduces otherwise prescribed funding levels for each school district. This negative factor is the mechanism the state has implemented to reduce the level of K-12 funding while remaining within acceptable legal limits of the funding formula.

This negative factor has created a deficit funding gap of 16.1 percent or more than \$1B. This means that school districts across the state are receiving \$1B less than they should be receiving under a fully funded school finance formula. The reduction of funding has been spread across districts in Colorado. The following chart demonstrates the difference between fully funded levels and actual funding levels after the application of the negative factor.

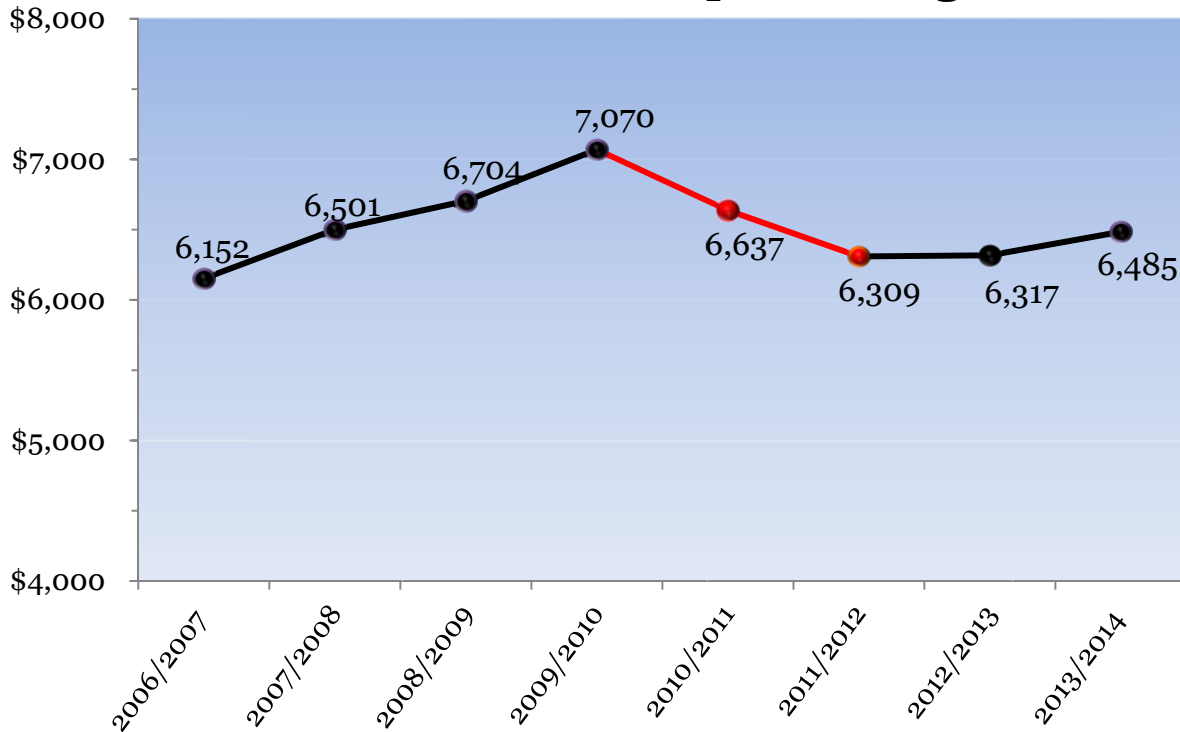
State of Colorado Total Program K-12 Education Funding



The deficit gap created by the negative factor has grown in each of the four years since its inception to 16.1 percent. However, for the first time in five years, K-12 funding is projected to increase slightly in 2013/2014 as the state realizes increases in revenue. This will slightly decrease the gap between full funding and actual funding, but will by no means restore the amount that has been removed from K-12 education as a whole. This increase will reduce the negative factor and bring actual funding up to 15.6 percent below the full funding level.

The following chart illustrates the loss of funding on a per pupil basis for Jeffco. This tends to be a fair representation of funding since fluctuations in pupil enrollment ultimately affect total funding amounts.

Jeffco's Total Per Pupil Funding



**2013/2014 - CDE has based Total Program and Per Pupil funding numbers on estimated enrollment figures. Current district enrollment estimates for 13/14 are lower than the estimates currently being used by CDE.

Local

The shift in the demographics of Jefferson County also contributes to the district’s budget challenges. The population of the county is aging. The median age of county residents has increased to 41 years old. This results in fewer young families with school-aged children. Consequently, the enrollment numbers for Jeffco have seen a steady decline. Student populations have been shrinking for a decade. This translates into less funding. Fewer students may mean some marginal cost savings. More information on Jeffco’s student population and the demographics of the county can be found in the Informational Section of this document.

While the increase in state funding is a welcomed change, it only begins to backfill the loss of \$99M that Jeffco has endured through the application of the negative factor. The planned funding for 2013/2014 will elevate Jeffco to a level that is still \$52M lower than the funding level of 2009/2010.

The large loss of funding over the past few years is very evident in the everyday business of Jeffco. Jeffco has reduced more than \$78M from the General Fund operating expenditure budget over the past four years including the reduction of nearly 500 FTE. In addition, since 2011/2012 all employees have experienced a 3 percent reduction in their pay. Most of the reductions were made in central operations not schools. As a result, remaining central staff has experienced an increase in workload and responsibility while pay has declined. At the school

level, new mandates for testing, reporting, evaluations, and accountability have continued to increase as pay has declined.

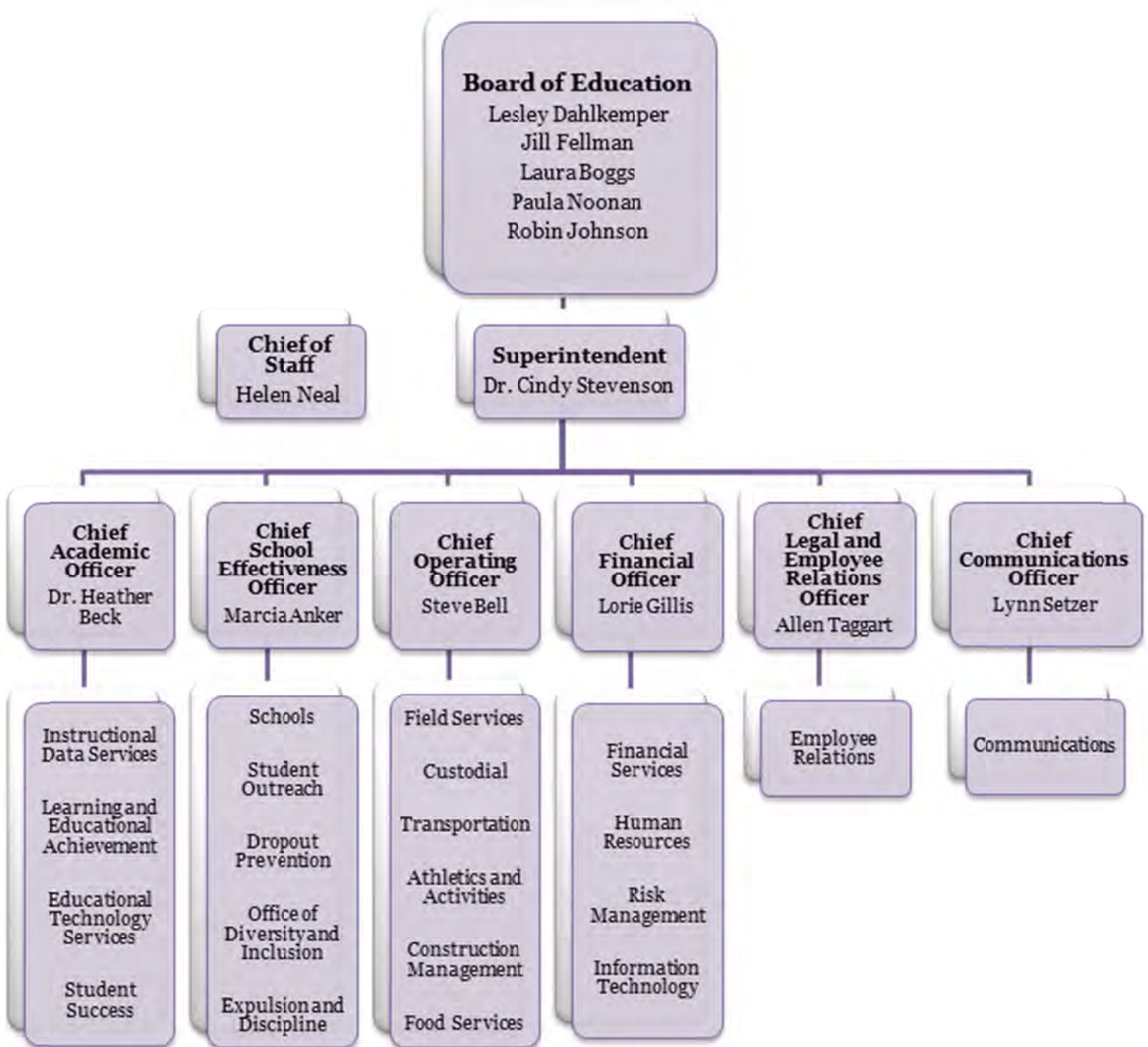
Voter Approved Mill Levy Override and Bond Authorization

In addition to the improved news from the state, Jeffco will also receive additional local dollars in the form of a property tax mill levy override that was approved by the county's voters in November 2012. This additional property tax levy will bring in \$39M of new revenue to Jeffco which provides a significant improvement to the financial outlook for the district.

On the surface, it may seem that receiving an additional \$39M in local revenue plus additional state funding correlates to resources that would be spendable on new initiatives. The challenge lies in the communication of the true circumstances surrounding this new funding. Without the passage of this override, Jeffco was planning for \$45M in expenditure reductions in 2013/2014 in order to remain solvent. The mill levy override combined with the increase in state funding has completely eliminated the need for the \$45M in reductions which would have included the elimination of more than 600 jobs. The messaging becomes difficult when explaining that the additional funds have already in essence been spent to mitigate these planned reductions.

Along with the mill levy override, voters also approved a second ballot measure. This measure was for a \$99M bond issue. The bond program will address basic facility needs that are categorized as "warm, safe, and dry" maintenance work. There is no new construction associated with the bond program. The \$99M will merely address the first \$99M of needs in the highest priority category identified within Jeffco's Facility Master Plan. More information on the bond program can be found in the Capital Projects Fund section of this document.

The news of economic improvement, which will hopefully result in the partial restoration of lost funding, is welcome news to the students, staff, and community in Jefferson County.



Call to Action

Jeffco's Strategic Plan, or Call to Action, is our compass, pointing us to the work we need to do to achieve the goals we have set for every one of our students. It's how we measure our progress and how our community can see what we're doing and why. Everything we do is student-focused. Our mission along the way is to ensure that children graduate career and college ready. We want every child to succeed in life no matter what their interest or passion.

Goals

1. All students graduate prepared for continued learning and the world of work in the 21st century.
2. All employees are accountable for a high performing organization.

Objectives

Schools—It's about the 21st century student.

We believe in developing the whole child with qualities that will help them thrive in a 21st century world. Those qualities include: strong values like hard work, persistence and empathy; sustainable skills in reading, writing, math, use of technology—skills that are higher standards for learning in the 21st century; imagination, curiosity, creativity and critical thinking that will help them solve problems and use technology ethically; and a passion for art, music and athletics.

Instruction—It's about raising the bar.

Innovation defines Jeffco's Educational Research and Design team. They are rewriting the way students will learn and teachers will teach to be aligned with new rigorous standards. The curriculum for the 2013/2014 school year will be tied to the new Common Core Standards, adopted by 45 states including Colorado. The expectation is that students will be able to: master new common core standards for math and English language arts effective in 2013/2014; be prepared for new and more demanding assessments; develop a deeper understanding of subject matter; solve complex problems with critical thinking skills; read at or above their grade level; and graduate with the knowledge and abilities to be successful.

Support Services—It's about safety, security and well-being.

For students to learn effectively, they need to feel safe. They also need good nutrition that nourishes their minds and bodies. In addition, our schools need to be well-maintained to keep students warm, safe, and dry. Here are some of the key elements that help our students feel secure and well-cared for while in our schools: safety plans and drills, strong partnerships with Safe2Tell and local law enforcement agencies; anti-bullying and diversity programs that teach tolerance and respect; nutrition programs to keep children well-fed and healthy; bus safety programs that keep students safe to and from school; preventive and routine maintenance and repair programs to ensure schools are warm, safe and dry; and annual facility assessments and long-range planning which will help stay current with changing facility and programmatic needs.

Leadership—It's about the best and brightest.

Teachers can inspire and ignite a life-long passion for learning in children. A talented administrator knows how to achieve excellence in a classroom while making their school the heart of a community. Jeffco leads the way in hiring and retaining great employees in many ways including: innovative professional development for teachers and administrators; ground-breaking work on a new way to compensate employees; piloting a federally-funded program which looks at tying teacher and principal compensation to student achievement; and developing a common core curriculum that will raise the bar for students and teachers.

Business & Finance—It's about being effective and efficient.

A financially sound school district is fundamental to the success of our students and our employees. We align our financial resources to increase student achievement by: providing technology that is current, flexible and efficient; ensuring that schools and departments are financially solvent; and ensuring that core systems, like information technology and communication infrastructure, are effective.

Community—It's about community involvement.

Our schools are fortunate to be located in one of the greatest counties in the nation. Jefferson County is vast and varied, with citizens who care deeply about their schools and their children. Community support is vital to the success of our students and our schools. Some of the ways we partner with our parents and the people who live in Jeffco: strong parent-teacher organizations in every one of our schools; effective school-based accountability committees that help us make decisions for our students; active volunteers who do everything from classroom cut and paste to helping us keep our students safe; robust partnerships with civic and community organizations; and citizen oversight committees that lend their expertise to finance and facility matters.

Ends Policies

Every student will be taught by an effective teacher in a school led by an effective principal so that they are prepared for continuous learning and the world of work in the changing environment of the 21st century. Therefore,

1. Every student will master the Colorado Content Standards at grade level.
2. Every student will achieve one year's growth or more as needed to 'catch up' in every year of school and be ready for the next level.
3. Every student will graduate career and workforce and/or post secondary ready.
4. Every student will learn in a caring, safe, and engaging school environment that maximizes parental involvement and encourages community support.
5. Every student will become a responsible citizen.

**Jeffco Schools Call to Action: Building Futures
2012-2015
Goals and Objectives (Year One: 2012/2013)**

Goals: *All students graduate prepared for continued learning and the world of work in the 21st century.
All employees are accountable for a high performing organization.*

Objectives

<i>Business & Finance</i>	<ol style="list-style-type: none"> 1 Ensure the alignment of resources to increase organizational effectiveness and financial stability. <i>(Ends Policies 1, 2, 3)</i> 2 Build an effective technology enterprise to support teachers delivering personalized instruction. <i>(Ends Policies 1, 2, 3, 5)</i> 3 Hire quality candidates and retain high performers who can contribute to Jeffco's achievement and success. <i>(Ends Policies 1, 2, 3, 4, 5)</i>
<i>Community</i>	<ol style="list-style-type: none"> 1 Ensure the district reaches out to the community and continuously builds support for Jeffco Schools. <i>(Ends Policy 4)</i> 2 Ensure staff, community, and parent/family involvement focuses on increased student achievement. <i>(Ends Policy 4)</i>
<i>Educational Research & Design</i>	<ol style="list-style-type: none"> 1 Ensure the research and development of human and educational resources. <i>(Ends Policies 1, 2, 3, 5)</i> 2 Ensure high quality learning experiences are provided to increase student achievement for all students. <i>(Ends Policies 1, 2, 3)</i> 3 Ensure mandated compliance requirements are addressed accurately and timely. <i>(Ends Policies 1, 2, 3)</i>
<i>Leadership</i>	<ol style="list-style-type: none"> 1 Ensure implementation of strategies and systems to support and reward high performing employees. <i>(Ends Policies 1, 2, 3, 5)</i> 2 Ensure schools use staffing and time to increase student achievement. <i>(Ends Policies 1, 2, 3, 5)</i> 3 Ensure district accreditation through increased student achievement. <i>(Ends Policies 1, 2, 3, 5)</i> 4 Ensure that leadership capacity is increased in Jeffco. <i>(Ends Policies 1, 2, 3, 5)</i> 5 Ensure effective communication with employees, community members, and the media. <i>(Ends Policy 4)</i> 6 Ensure values driven leadership in all schools and in all departments. <i>(Ends Policy 4)</i>
<u>SCHOOLS</u>	
<i>Elementary</i>	<ol style="list-style-type: none"> 1 Increase student achievement for all demographic groups in order to be career and college ready. <i>(Ends Policies 1, 2, 3, 5)</i> 2 Ensure a safe, welcoming, caring, and collaborative community. <i>(Ends Policies 4, 5)</i>
<i>Middle</i>	<ol style="list-style-type: none"> 1 Increase student achievement for all demographic groups in order to be career and college ready. <i>(Ends Policies 1, 2, 3, 5)</i> 2 Ensure a safe, welcoming, caring, and collaborative community. <i>(Ends Policies 4, 5)</i>
<i>Senior High</i>	<ol style="list-style-type: none"> 1 Increase student achievement for all demographic groups in order to be career and college ready. <i>(Ends Policies 1, 2, 3, 5)</i> 2 Ensure a safe, welcoming, caring, and collaborative community. <i>(Ends Policies 4, 5)</i>
<i>Support Services</i>	<ol style="list-style-type: none"> 1 Ensure quality athletics/activities to enhance student opportunities. <i>(Ends Policy 4)</i> 2 Ensure safe, sound, and available for use facilities for students and staff. <i>(Ends Policy 4)</i> 3 Ensure Food & Nutrition Services meets or exceeds current health and wellness standards and student and community expectations. <i>(Ends Policy 4)</i> 4 Ensure a safe learning and working environment in all schools and departments. <i>(Ends Policy 4)</i> 5 Ensure safe and timely transportation for students. <i>(Ends Policy 4)</i>

Jeffco Schools
Call to Action: Building Futures
2012-2015
Goals, Objectives, Indicators (Year One: 2012/2013)

*Goals: All students graduate prepared for continued learning and the world of work in the 21st century.
All employees are accountable for a high performing organization.*

	<i>Objectives</i>		<i>Indicators</i>
<i>Business & Finance</i>	<i>1</i> Ensure the alignment of resources to increase organizational effectiveness and financial stability. (Ends Policies 1, 2, 3)	<i>1.1</i>	Provide effective tools for current and long range planning, budgeting, and financial management.
		<i>1.2</i>	Provide necessary support and information to ensure cost effective operations.
	<i>2</i> Build an effective technology enterprise to support teachers delivering personalized instruction. (Ends Policies 1, 2, 3, 5)	<i>2.1</i>	Provide a network that is safe and sufficient for individualized learning.
		<i>2.2</i>	Provide technology in alignment with the Teacher Effectiveness Support System (TESS).
		<i>2.3</i>	Provide sufficient support of students and staff in alignment with individualized learning.
	<i>3</i> Hire quality candidates and retain high performers who can contribute to Jeffco's achievement and success. (Ends Policies 1, 2, 3, 4, 5)	<i>3.1</i>	Partner with instructional leaders to select quality teachers among qualified applicants.
		<i>3.2</i>	Implement mandated programs and Board/district initiatives timely, accurately, and with fidelity.

<i>Community</i>	<i>1</i> Ensure the district reaches out to the community and continuously builds support for Jeffco Schools. (Ends Policy 4)	<i>1.1</i>	Cultivate high quality partnerships that support the learning of all students.
		<i>1.2</i>	Provide appropriate community involvement opportunities in school based decision making.
	<i>2</i> Ensure staff, community, and parent/family involvement focuses on increased student achievement. (Ends Policy 4)	<i>2.1</i>	Provide a safe, welcoming, caring, collaborative, and culturally inclusive community.
		<i>2.2</i>	Engage parents in increasing student achievement.

	<i>Objectives</i>		<i>Indicators</i>	
<i>Educational Research & Design</i>	<i>1</i> Ensure the research and development of human and educational resources. (Ends Policies 1, 2, 3, 5)	<i>1.1</i>	Develop, update, and align curriculum and instructional resources for all grade levels and all content areas.	
		<i>1.2</i>	Develop a comprehensive assessment program aligned to new curriculum, Colorado educator effectiveness law, common core state standards, and the new permanent state assessment in 2015.	
		<i>1.3</i>	Provide professional development and instructional resources focused on increasing academic rigor.	
		<i>1.4</i>	Increase the use of 21 st century skills and tools to improve technology proficiency and postsecondary workforce readiness.	
	<i>2</i> Ensure high quality learning experiences are provided to increase student achievement for all students. (Ends Policies 1, 2, 3)	<i>2.1</i>	Increase student achievement and organizational effectiveness through research based professional development.	
	<i>3</i> Ensure mandated compliance requirements are addressed accurately and timely. (Ends Policies 1, 2, 3)	<i>3.1</i>	Meet federal, state, and district policies and mandates.	
	<i>Leadership</i>	<i>1</i> Ensure implementation of strategies and systems to support and reward high performing employees. (Ends Policies 1, 2, 3, 5)	<i>1.1</i>	Implement the second year of the Jeffco Strategic Compensation pilot.
			<i>1.2</i>	Implement effectiveness requirements through evaluation, feedback, and measurement of student growth.
			<i>1.3</i>	Implement competitive compensation system for school based leadership staff.
		<i>1.4</i>	Redesign the compensation system for teachers.	
<i>2</i> Ensure schools use staffing and time to increase student achievement. (Ends Policies 1, 2, 3, 5)		<i>2.1</i>	Implement increased flexibility in staffing at school sites.	
		<i>2.2</i>	Implement changes in the use of time in schools.	
<i>3</i> Ensure district accreditation through increased student achievement. (Ends Policies 1, 2, 3, 5)		<i>3.1</i>	Meet or exceed the overall academic achievement indicators in TCAP (Transitional Colorado Assessment Program) reading, mathematics, writing, and science on the District Performance Framework.	
<i>4</i> Ensure that leadership capacity is increased in Jeffco. (Ends Policies 1, 2, 3, 5)		<i>4.1</i>	Increase leadership skills and knowledge through the leadership cohorts and induction programs.	

	<i>Objectives</i>		<i>Indicators</i>
<i>Leadership (continued)</i>	<i>5</i> Ensure effective communication with employees, community members, and the media. (Ends Policy 4)	<i>5.1</i>	Implement district communications with employees, community members, and the media.
	<i>6</i> Ensure values driven leadership in all schools and in all departments. (Ends Policy 4)	<i>6.1</i> <i>6.2</i>	<i>6.1</i> Implement professional and community learning in cultural proficiency. <i>6.2</i> Develop an approach to obtain employee feedback that integrates all employee survey processes to minimize impact on staff.
SCHOOLS			
<i>Elementary Schools</i>	<i>1</i> Increase student achievement for all demographic groups in order to be career and college ready. (Ends Policies 1, 2, 3, 5)	<i>1.1</i>	Implement effective strategies for core content success, increasing growth, and closing growth gaps.
	<i>2</i> Ensure a safe, welcoming, caring, and collaborative community. (Ends Policies 4, 5)	<i>2.1</i>	Provide a safe and respectful school environment.
<i>Middle Schools</i>	<i>1</i> Increase student achievement for all demographic groups in order to be career and college ready. (Ends Policies 1, 2, 3, 5)	<i>1.1</i>	Implement effective strategies for core content success, increasing growth, and closing growth gaps.
	<i>2</i> Ensure a safe, welcoming, caring, and collaborative community. (Ends Policies 4, 5)	<i>2.1</i>	Provide a safe and respectful school environment.
<i>Senior High</i>	<i>1</i> Increase student achievement for all demographic groups in order to be career and college ready. (Ends Policies 1, 2, 3, 5)	<i>1.1</i>	Implement effective strategies for core content success, increasing growth, and closing growth gaps.
		<i>1.2</i>	Implement strategies for career and college readiness.
	<i>2</i> Ensure a safe, welcoming, caring, and collaborative community. (Ends Policies 4, 5)	<i>2.1</i>	Provide a safe and respectful school environment.

	<i>Objectives</i>	<i>Indicators</i>
<i>Support Services</i>	<p>1 Ensure quality athletics/activities to enhance student opportunities. (Ends Policy 4)</p>	<p>1.1 Increase participation in athletic programs. 1.2 Increase communication and awareness to enhance student athletics.</p>
	<p>2 Ensure safe, sound, and available for use facilities for students and staff. (Ends Policy 4)</p>	<p>2.1 Ensure buildings are clean for students and staff. 2.2 Align building designs to accommodate educational programs. 2.3 Ensure environmental resources align with industry standards. 2.4 Increase improved maintenance services to all buildings and sites. 2.5 Plan for future capital needs.</p>
	<p>3 Ensure Food & Nutrition Services meets or exceeds current health and wellness standards and student and community expectations. (Ends Policy 4)</p>	<p>3.1 Increase healthy food choices for students.</p>
	<p>4 Ensure a safe learning and working environment in all schools and departments. (Ends Policy 4)</p>	<p>4.1 Enhance existing safety, security, and emergency planning training as resources allow.</p>
	<p>5 Ensure safe and timely transportation for students. (Ends Policy 4)</p>	<p>5.1 Ensure safe transportation and improve fleet efficiencies.</p>

Organizational Structure and Information

Jefferson County School District is a local government organization that serves the students and communities of Jefferson and Broomfield Counties, Colorado. The district operates within guidelines and compliance set forth by overseeing state agencies such as the Colorado Board of Education and the Colorado Department of Education.

At the district level, the management structure comes in the form of a five member Board of Education. The Jeffco Board of Education determines district policy, authorizes the allocation of district resources, approves contracts with our employee associations, and is available for community comment and inquiries. They are the decision-making body of Jeffco School District. The Board is made up of five members, one from each of five regions of the county. Members are elected at-large to staggered, four-year terms.

Operational management is handled by the superintendent who is appointed by the Board of Education to serve as the chief executive officer. The superintendent and other key executives make up Jeffco’s Cabinet. Cabinet is responsible for the day-to-day operations of the schools and departments including personnel appointments, financial and operational decisions and direction within the pre-approved scope of the Board of Education.

Below is additional information about Jefferson County Public School District:

General Information	
Level of Education Offered	Preschool – 12 th Grade
Year of Consolidation	1950
Form of Government	Elected Board of Education
Management	Appointed superintendent
Accreditation	State of Colorado
Moody’s	Aa2
Standard & Poors (S&P)	AA-

Jefferson County School District sets the highest standards and expectations in regard to the teaching staff. The percentage of Jeffco teachers that have at least a Masters degree exceeds the average for both the Denver Metro Area and the state of Colorado. Jeffco considers having highly qualified teachers to be one of the single most important factors in successfully educating the students. Below is a chart that illustrates the level of education of Jefferson County Public School teachers in comparison to that of the Denver area and the state of Colorado.



Level of Education for Teachers			
	Jefferson County	Denver Metro Area	Colorado
Less than a Bachelors Degree	0.3%	0.3%	0.3%
Bachelors Degree	33.4%	40.0%	44.9%
Masters Degree or more	66.3%	59.7%	54.8%

The following table shows the types of specific programs offered by the district and the current number of each type of instructional center. These numbers are subject to change each year based on need and space availability.

Type/Level	# of Schools
Elementary	92
Middle	19
High	17
Option	10
Charter	15
Preschool Centers	36
School Age Enrichment (SAE)	18

Budget Objectives

The Budget will:

- ✓ Effectively allocate monetary resources to enhance student achievement.
- ✓ Clearly communicate the financial state of the district to the public.
- ✓ Comply with all state, federal, and local statutes and regulations as well as internal organizational controls.
- ✓ Identify all budgetary changes from year to year.
- ✓ Set appropriations to ensure positive reserve balances in all funds.

The process will continue to:

- ✓ Meet specified deadlines while producing a comprehensive and accurate budget.
- ✓ Provide opportunities for community and staff input.
- ✓ Identify budget assumptions used for the development process.
- ✓ Use forecasting to anticipate future needs and resources.
- ✓ Review all programs and department budgets.
- ✓ Embrace new thinking and unique perspectives even when advocating for change.



Budget Development Process

Jeffco has always taken a long-term approach to financial planning which has included enrollment projections, the projected change in state revenue, and increasing costs. From this attention to the financial outlook, Jeffco realized several years ago that steps would have to be taken in several subsequent years to keep the budget in balance. Jeffco had been fortunate to have had a healthy balance of reserve funds. These funds were used over several years in conjunction with expenditure reductions to balance the budget. It became apparent in 2011/2012 that reserves would be at the lowest acceptable level and would no longer be available to mitigate reductions.

As a result of the information in this long-term forecast, Jeffco embarked on an extensive budget development process that spanned more than ten months. The conscious decision was made to step through a long and elaborate process that included all stakeholders to develop a two-year budget plan for 2012/2013 and 2013/2014. Initial efforts were made to educate both internal employees and external stakeholders about district finance and the factors that influence the budget. The process continued through many stages of development and included many groups and committees with varying compositions. Jeffco has stood by this two-year plan moving into 2013/2014.

The major stages of development that took place for the two-year budget planning of 2012/2013 and 2013/2014 are discussed in detail in the 2012/2013 budget document. The district revisited budget planning for 2013/2014 based on current funding information and other factors that would influence budget development.

1. Determine Available Funding

The School Finance Act, which determines total program funding, along with voter approved mill levy revenues that are received on top of total program funding generate the majority of district revenues. As discussed earlier in this document, budget planning is based on estimates and communication from the state under the current School Finance Act, not using the newly proposed legislation. The state has estimated increased funding for K-12 education in 2013/2014. Another factor that changed the long-term outlook for revenue was the passage of the mill levy override tax in November 2012 which provides for more local revenue dollars. Enrollment and inflationary changes are woven into projections to provide financially sound funding parameters. Preliminary estimates were done to set a starting point for budget planning.

2. Board of Education

The Board gave direction for staff to prepare the draft budget for 2013/2014. Their decisions were made based on the current and projected financial state of the district, input from stakeholders, and prioritization of all district needs.

3. Employee Summit

The Employee Summit is a collaborative process designed to bring district leadership and the employee associations together to consider budgetary solutions in support of student achievement. This was the third year that the district used the Employee Summit as the mechanism for negotiations. The Summit consisted of representation from each of the following bodies: The Board of Education, Jefferson County

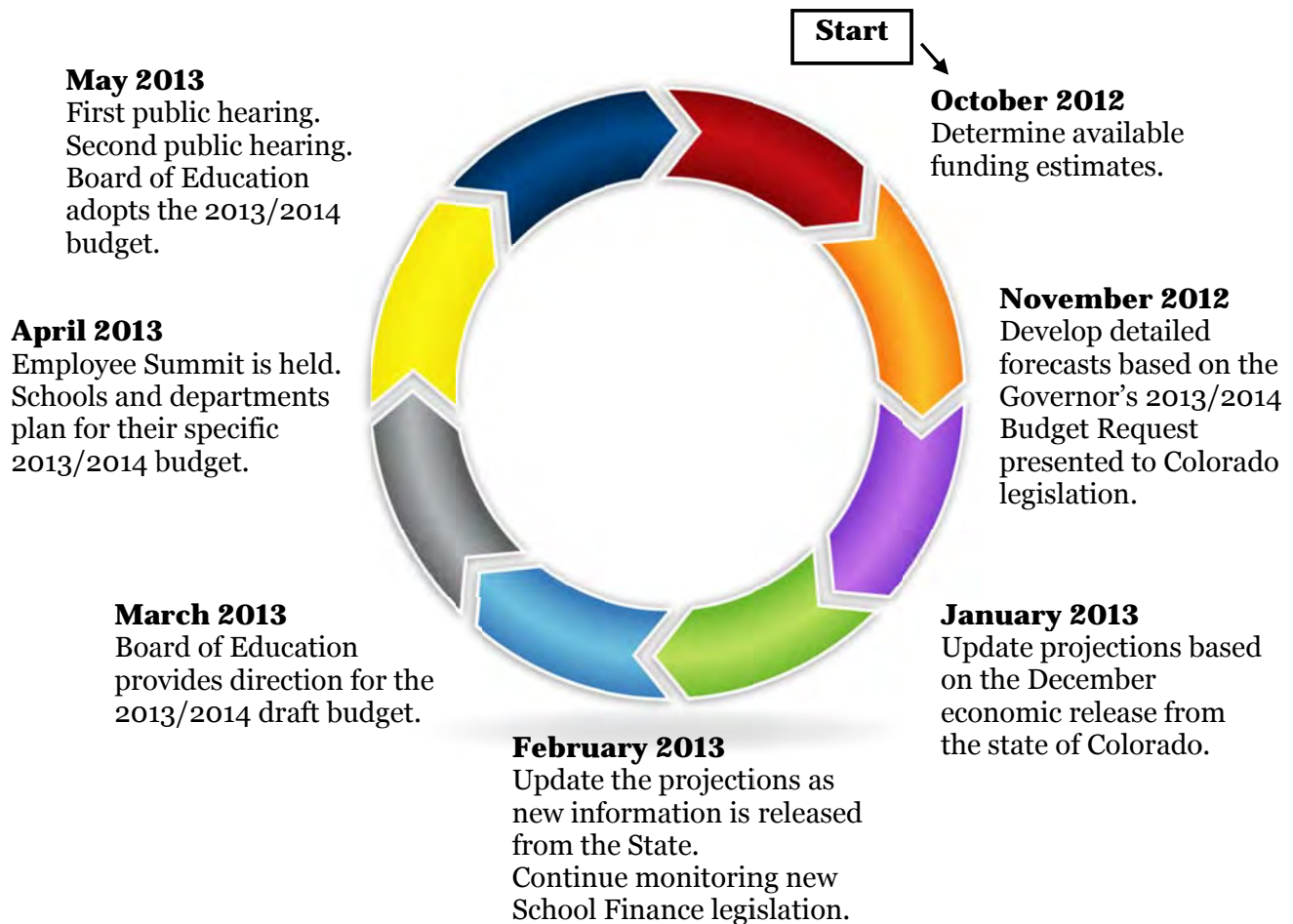
Education Association, the Classified School Employee Association, the Jefferson County Administrators Association, and district Cabinet. The task of the Summit was to review current financial projections to become familiar with changes that had taken place since the two-year process occurred last year in order to discuss any changes to the multi-year budgetary plan. Because the financial picture improved from the prior year, the Summit had to prioritize issues including restoring prior cuts, meeting new mandates, and replenishing reserves that had been depleted.

4. Public Hearings

- Board of Education 1st Public Hearing – Thursday, May 2, 2013
- Board of Education 2nd Public Hearing – Thursday, May 30, 2013
- Board of Education adopted the 2013/2014 Budget – Thursday, May 30, 2013

Budget Development Cycle and Calendar

The graphic below illustrates the cycle of the budget development process.



Fund Types and Basis of Budgeting and Accounting

Jeffco budgets revenue and expenditures and appropriates all funds within the district. The district has the following fund structure:

Fund Types	Same Methodology is used for Budgeting and Accounting	
	Basis of Budgeting	Basis of Accounting
Governmental Funds: <ul style="list-style-type: none"> • General Fund • Debt Service Fund • Capital Projects Funds <ul style="list-style-type: none"> Capital Reserve Fund Bond Fund • Special Revenue Funds <ul style="list-style-type: none"> Grants Fund Campus Activity Fund Transportation Fund 	Modified accrual – Revenues are recognized as soon as they are both measurable and available. Expenditures are recorded when the related liability is incurred, with the exception of general obligations and capital lease debt service, which is recognized when due, and certain accrued sick and personal pay, which are accounted for as expenditures when expected to be liquidated with expendable available financial resources. Encumbrances lapse at year-end.	Modified accrual – Revenues are recognized as soon as they are both measurable and available. Expenditures are recorded when the related liability is incurred, with the exception of general obligations and capital lease debt service, which is recognized when due, and certain accrued sick and personal pay, which are accounted for as expenditures when expected to be liquidated with expendable available financial resources. Encumbrances lapse at year-end.
Proprietary Funds – Business-type activities: <ul style="list-style-type: none"> • Enterprise Funds <ul style="list-style-type: none"> Food Services Fund Child Care Fund Property Management Fund 	Full accrual – Recognition occurs when revenues are earned and expenses are incurred. Encumbrances lapse at year-end.	Full accrual – Recognition occurs when revenues are earned and expenses are incurred. Encumbrances lapse at year-end.
Internal Service Funds: <ul style="list-style-type: none"> • Technology Fund • Central Services Fund • Employee Benefits Fund • Insurance Reserve Fund 	Full accrual – Recognition occurs when revenues are earned and expenses are incurred. Encumbrances lapse at year-end.	Full accrual – Recognition occurs when revenues are earned and expenses are incurred. Encumbrances lapse at year-end.

All district financial publications including the budget and the Comprehensive Annual Financial Report (CAFR) show the status of the district’s finances on a Generally Accepted Accounting Principles or GAAP basis using either modified or full accrual methods. In addition to these district publications, all financial submissions to the Colorado Department of Education (CDE) are reported on a GAAP basis.

Financial Policies

Jefferson County Public School District strives to use the best budgeting practices to ensure equity of education to all students, and long term fiscal sustainability. This section contains many of the Board of Education adopted policies that relate to the financial dealings of the district.

Balanced Budget

State statutes and district policy require the school district budget to be balanced with a positive cash balance. A balanced budget may not have expenditures plus interfund transfers and use of reserves in excess of available revenues and beginning fund balances. Total available resources must equal or exceed total expenditures and transfers producing a positive net income. Refer to Policy DB on the following pages for further explanation.

Adoption and amendment

State statutes and district policy require that budgets are adopted in June prior to the beginning of the subsequent fiscal year. State statutes allow districts to amend the adopted budget prior to January 31st of the following year. All interfund borrowing as well as transfers must be approved by the Board of Education, and the Board of Education has the final decision on all budgetary issues. Refer to Policy DB on the following pages for further explanation.

Reserve requirements

Board policy requires that operating reserves for the General Fund must equal 4 percent of General Fund expenditures for the current fiscal year adopted budget. TABOR legislation requires an additional 3 percent of revenue be held in a reserve balance. Refer to Policy DAB on the following pages for further explanation.

Investments

All available district funds will be invested to earn the maximum return while ensuring the safety of all district funds. Adequate funds must remain available at all times to promptly meet the district's general obligations. Refer to Policy DFA/DFAA on the following pages for further explanation.

Indebtedness

The district's total indebtedness may not exceed 20 percent of the latest assessed valuation of the taxable property within the district. Long term debt may be issued by the Board in order to provide financing for educational programs and capital improvements, or to refinance existing debt. Short term debt may be issued with maturity not extending past the end of the current fiscal year. Refer to Policy DC on the following pages for further explanation.

Capital

Capital reserves are governed by state statute which includes limitations on transfers and expenditures from the reserve fund. Unencumbered moneys may be transferred to the insurance reserve fund with Board approval and in accordance with state law. Expenditures are limited to acquisition of land, construction improvements on new or existing structures, and the acquisition of equipment, furnishings, etc. Expenditures exceeding \$2,500 must be adopted by the Board of Education along with any changes to the scope of a project as outlined in the project plan. Refer to Policy DCA on the following pages for further explanation.

Policy DA

FISCAL MANAGEMENT GOALS

Adopted: June 26, 1997
Revised: March 29, 2013

As trustee of community, state and federal funds allocated to support education at the local level, the district has the responsibility to protect the funds and use them wisely.

Recognizing that the quantity and quality of learning programs are related to both the amount of funding provided and the effective and efficient management of those funds. Therefore, the district seeks to achieve the following fiscal management goals:

- To use the best available techniques for budget development and management.
- To assure advance planning through the best possible budget procedures.
- To utilize funding in support of a quality education for the students of the district.
- To provide timely and appropriate information to all staff members who have fiscal management responsibilities.
- To establish efficient procedures for accounting, purchasing, paying vendors and personnel, and all other areas of fiscal management.
- To establish procedures which will result in the greatest possible returns from the investment of district funds while taking into account the risks, ratings and other characteristics of investments.
- To assure that funds are expended for the purposes for which they were budgeted.

Policy DB

PREPARATION AND ADOPTION OF ANNUAL OPERATING BUDGET

Adopted: June 26, 1997

Revised: March 29, 2013

The annual budget is the financial plan for the operation of the school system. The annual operating budget will be based on a fiscal year which shall be from July 1 to June 30. It provides the framework for both expenditures and revenues for the fiscal year and translates into financial terms the educational programs and priorities of the district.

The Board of Education shall each year cause to be prepared a proposed budget for the ensuing year. The proposed budget shall be submitted to the Board of Education at least 30 days prior to the beginning of the next fiscal year.

Within ten days after submission of the proposed budget, the Board of Education shall cause a notice to be published stating that the proposed budget is on file and available for inspection in the principal administrative offices of the district during normal business hours. The notice shall also state the place, date, and time that the proposed budget will be considered for adoption. Such notice shall also indicate that any person who pays school taxes in the district has the right to register his or her views concerning the proposed budget. Such notice will be published at least once prior to the date specified for consideration of the budget in a newspaper having general circulation in the school district.

The Board shall officially adopt the budget and an accompanying appropriation resolution prior to the beginning of the fiscal year. The board shall ensure that the district uses the full accrual basis of accounting when budgeting and accounting for all funds included in the district budget. Within 60 days of the final adoption, the district must post the adopted budget online in a downloadable format for free public access.

After adoption of the budget, the budget may be reviewed and changed with respect to both revenues and expenditures at any time prior to January 31 of the fiscal year for which adopted. After January 31, the budget shall not be changed except as otherwise authorized by state law including declaration of a fiscal emergency.

If money for a specific purpose other than ad valorem taxes becomes available to meet a contingency after January 31, the Board may adopt a supplemental budget for expenditures not to exceed that amount.

The adopted budget and appropriation resolution shall be placed on file at the principal administration office of the district and a certified copy shall be filed with the Colorado Department of Education and remain throughout the fiscal year and be open for inspection during reasonable business hours.

Public school budgeting is regulated and controlled by statutes and by requirements of the state Board of Education which shall prescribe the form of district budgets in order to ensure uniformity throughout the state. The school district's budget must be balanced. A balanced budget may not have expenditures, interfund transfers or reserves in excess of available revenues and beginning fund balances.

The budget shall be presented in a summary format which is understandable by any lay person reviewing such budget, and which will allow for comparisons of revenue and expenditures among school districts by pupil.

The budget shall summarize revenues by source, expenditures by function, fund, and object, and include a uniform summary sheet of each fund that details the beginning fund balance and the anticipated ending fund balance for the budget year; the anticipated transfers and allocation that will occur to and from the fund during the budget year.

The budget shall not provide for expenditures, interfund transfers, or reserves in excess of available revenues and beginning fund balances.

The budget shall ensure that the school district holds unrestricted general fund or cash fund emergency reserves in the amount required under the state constitutions. If at any time the Board of Education expends moneys from the district emergency reserve in a single fiscal year, the Board shall restore the reserve within thirty-six months of the first draw of moneys.

If the district is authorized to raise and expend additional local property tax revenues at an election, the Board may adopt a supplemental budget and appropriation resolution to cover the remainder of the fiscal year following the election based on the additional dollar amount authorized.

Budget preparation shall include active citizen involvement.

Insofar as possible, the budget adopted by the Board shall be sufficient to implement all programs and policies that have had Board approval.

LEGAL REFERENCES:

C.R.S. 22-44-101 through 22-44-119

C.R.S. 29-1-103 (3) (budget to reflect lease-purchase payment obligations)

C.R.S. 22-44-301 et. seq. (Public School Financial Transparency Act)

CROSS REFERENCE:

AE, Accountability/Commitment to Accomplishment

NOTE: The "Financial Policies and Procedures Handbook" adopted by the State Board of Education must be used by all school districts in the development of the budget. [C.R.S. 22-44-204 (3)]

Policy DAB

FISCAL MANAGEMENT - FUND BALANCE

Adopted: February 25, 1999

Revised: March 29, 2013

Maintaining a sufficient amount of fund balance/net assets in all funds is essential for the financial health of the district. Borrowing cash from the general fund should be carefully monitored to ensure no undue burden is placed on cash flows. The Board of Education assigns to the superintendent or designee the responsibility of accumulating and maintaining appropriate fund reserves and cash borrowing policies.

In 2012, C.R.S. 22-44-102 (7.3) was revised to define an ongoing deficit as being a negative amount on a modified accrual basis of accounting (GAAP basis) in the unassigned fund balance for governmental funds or unrestricted net assets for proprietary funds. C.R.S. 22-44-105 (1.5)(a)&(c) further require that districts ensure that there are no ongoing deficits resulting from recording expenditures beyond current revenues and beginning fund balance. Districts must acknowledge compliance with these statutes on the accreditation report signed by district officials.

In order for the General Fund to be compliant with the above noted statute, reserves will need to be built up to cover the annual salary accrual expenditure made on a GAAP basis (all other funds are currently reported on a GAAP basis). Beginning in fiscal year 2012/2013, if the General Fund has a positive net change in fund balance, the amount will be used to build reserves. This process will continue each successive year until there is an amount that is adequate to cover salary accruals in addition to meeting the required TABOR and Board reserves.

Criteria

1. **Maintain a Positive Cash Balance.** As per Colorado revised statute 22-44-113, interfund borrowing requires prior approval from the Board of Education. Approved borrowings will also define the terms of repayment.
2. **An Asset Sufficiency Ratio of One (1) Percent or Greater.** This is a state measure used for all districts to evaluate fiscal health. (Fund total assets/fund total liabilities = asset sufficiency ratio). Governmental funds are excluded from this calculation as they use a modified accrual basis of accounting.
3. **Three (3) Percent TABOR Reserves.** Debt service is not required to establish a TABOR reserve. Grants and transportation reserves are established in the General Fund.
4. **Operating Reserves.** The General Fund will maintain a four (4) percent fund balance based on the current fiscal year adopted expenditure budget. Debt service, capital reserve, grants, transportation and campus activity funds are reserved or designated for special purposes in total. The proprietary funds will maintain a five (5) percent net asset reserve based on the prior year expenses.
5. **Positive Net Income.** The annual budget will include a positive net income that increases fund balance/net assets. A spend down of fund balance/net assets must be approved by the Board as required by Colorado revised statute 22-44-105. The spend down proposal does not preclude the criteria listed above.
6. **Positive Unassigned or Unrestricted Fund Balance.** The General Fund and proprietary funds will have a positive unassigned or unrestricted fund balance. The General Fund will be negative until sufficient reserves are built as described above.

The year-end required fund balance/net assets could be used for only the following:

1. An unexpected loss of revenue, or
2. An extraordinary expenditure.

If any part of required fund balance/net assets is used in any fiscal year to cover an unexpected loss of revenue or extraordinary expenditure, the plan is submitted for the following fiscal year(s) and should include the reinstatement of the balance.

The following table outlines the requirements for each fund:

Fund	Maintain a Positive Cash Balance	Asset Sufficiency of 1 or Greater	3% TABOR	Fund Balance/Net Assets	Positive Net Income
General Fund	X	n/a	X	4%	X
Capital Funds:					
• Debt Service	X	n/a	n/a	n/a	n/a
• Capital Reserve	X	n/a	X	n/a	n/a
• Capital Projects	X	n/a	n/a	n/a	n/a
Special Revenue Funds:					
• Grants	X	n/a	n/a	n/a	n/a
• Campus Activity	X	n/a	X	n/a	n/a
• Transportation	X	n/a	n/a	n/a	n/a
Enterprise Funds:					
• Food Service	X	X	X	5%	X
• Child Care	X	X	X	5%	X
• Property Management	X	X	X	5%	X
Internal Service Funds:					
• Central Services	X	X	X	5%	X
• Employee Benefits	X	X	X	5%	X
• Technology	X	X	X	5%	X

LEGAL REFERENCES:

C.R.S. 22-44-102(7.3)
 C.R.S. 22-44-103(1)
 C.R.S. 22-44-105(1.5)(a)&(c)
 C.R.S. 22-32-109(1)(b)

CROSS REFERENCES:

DA, Fiscal Management Goals
 DB, Preparation and Adoption of Annual Operating Budget

Policy DC

TAXING AND BORROWING (AND DEBT MANAGEMENT)

Adopted: June 26, 1997

Revised: May 23, 2011

Upon the approval of the electorate, the district may incur a bonded indebtedness which does not exceed 20 percent of the latest assessed valuation of the taxable property within the district.

The Board may authorize the issuance of long-term debt to achieve the following goals and objectives:

1. To provide the capability of financing the district's educational programs
2. To provide capital improvements which satisfy the district's physical plant needs
3. To provide the capability of financing district equipment needs
4. To refinance existing debt when it is in the best interests of the district

The Board may also authorize short term debt to ensure adequate cash flow needs on a fiscal basis and the following shall apply:

- Short term debt may be authorized on a fiscal basis with maturities not to extend past fiscal year end.
- An analysis of participating in the state's interest free loan program vs. issuing tax anticipation notes will be used to determine the most cost effective borrowing.

To accomplish these goals the district has developed the following guidelines for managing the district's debt, the Jefferson County School Finance Corporation and any future agency formed by the Board to assist in financing district activities.

1. The chief financial officer (assistant treasurer), under the guidance of the superintendent, is designated as the person responsible for implementing this policy and its procedures.
2. The chief financial officer (assistant treasurer) shall serve as the district's liaison with the investment banking community and will keep the Board, the superintendent and any financial advisors retained by the district informed about investment banking activities, changes in laws which affect the issuance or debt, and any topics which bear on the district's financial activities and needs.
3. When developing the district's financial plan, the superintendent and staff shall analyze the need for financial advisory or investment banking assistance in defining the district's financial goals and objectives, establishing its financial plan and preparing for the issuance of debt or the refinancing of existing debt. Based on that analysis, the superintendent may recommend that the district secure the services of financial advisory and/or investment bankers.
4. The type of financial advisory or investment banking services and the method of selecting the firm or firms to provide such services shall be determined by the chief financial officer.
5. All investment banking firms or financial advisors employed by the district shall comply with the provisions and rules of the Municipal Securities Regulatory Board when performing services for the district.

6. The chief financial officer and chief operating officer shall determine whether to use a competitive bid or negotiated sale method for each transaction. All financing completed by the district shall be conducted in compliance with Colorado and federal statutes and regulations.

To ensure the financial soundness of the district and that funds required for purchase of major items such as school buses, copier machines, computers and other necessary items are consistent with district goals, the following processes will apply:

- All capital and operating leases that have the potential of committing district funds over multiple years must be approved by the chief financial officer,
- Any borrowing (multi-year agreements) that incur interest expenses should be avoided,
- Borrowing (multi-year agreements) with total repayments that exceed \$25,000 are not permitted without the prior approval of the chief financial officer.

The life expectancy of the products purchased must have a value that exceeds the repayment schedule of the products.

LEGAL REFERENCES:

C.R.S. 22-40-107

C.R.S. 22-54-110

C.R.S. 29-15-101 *et seq.* (Tax Anticipation Note Act)

CROSS REFERENCES:

DC-R, Taxing and Borrowing

Policy Executive Limitations (EL-5)

FINANCIAL PLANNING / BUDGETING

Adopted: June 15, 2000

Revised: February 7, 2013

Monitoring Method: Internal

Monitoring Frequency: Annual – February

Financial planning for any fiscal year shall not deviate materially from the Board's Ends policies, risk fiscal jeopardy or fail to be derived from a multi-year plan.

Accordingly, the superintendent may not present to the Board a recommended budget which:

1. Is not in a summary format understandable by a lay person.
2. Fails to itemize district expenditures by fund and by student (per capita).
3. Fails to adequately describe expenditures.
4. Fails to show the amount budgeted and the amount estimated to be expended for the current fiscal year and the amount budgeted for the ensuing fiscal year.
5. Fails to consider the recommendations made by each school-level accountability committee, via the Strategic Planning Advisory Council, relative to priorities for expenditures of district funds.
6. Fails to disclose budget planning assumptions, including material changes in line item presentations.
7. Plans for the expenditure in any fiscal year of more funds than are conservatively projected to be received in that period unless otherwise approved by the Board in a multi-year plan.
8. Reduces, without approval of the Board, the current cash reserves at any time to less than the minimum amount required by law for emergency reserves.
9. Fails to provide adequate and reasonable budget support for Board development and other governance priorities, including the costs of fiscal audit, Board and committee meetings, Board memberships and district legal fees (see Cost of Governance policy in Governance Process).
10. Fails to take into consideration fiscal soundness in future years or ignores the building of organizational capabilities sufficient to achieve ends in future years.
11. Fails to reflect anticipated changes in employee compensation including inflationary adjustments, step increases, performance increases and benefits.
12. Fails to provide projections, communication and understanding of reserve balances on a generally accepted accounting principle (GAAP) and budgetary basis.
13. Fails to maintain a four percent unallocated general fund balance reserve on a budgetary basis on June 30, 2008.
14. Fails to provide opportunity for Board of Education understanding, direction and decision regarding any spend down of general fund balance on a generally accepted accounting principle (GAAP) basis.

LEGAL REFERENCES:

C.R.S. 22-7-205 and 207 (school level accountability committee recommendations)

C.R.S. 22-44-101 through 116 (School District Budget Law of 1964)

C.R.S. 29-1-103 (3) (budget to reflect lease-purchase payment obligations)

Colo. Const. Art. X, Section 20 (Taxpayer's Bill of Rights, or TABOR)

Policy Executive Limitations (EL-6)

FINANCIAL ADMINISTRATION

Adopted: June 15, 2000

Revised: October 11, 2007

Monitoring Method: Internal and External

Monitoring Frequency: Quarterly; November, February, June and September

With respect to the actual, ongoing financial condition and activities of the district, the superintendent shall not cause nor allow fiscal jeopardy or any fiscal condition that is inconsistent with achieving the priorities established in Board's Ends policies. Accordingly, the superintendent may not:

1. Expend more funds than have been received in the fiscal year to date unless authorized by the Board through use of reserves or unless revenues are made available through other legally permissible means.
2. Expend funds in excess of the amount appropriated or in excess of the reasonably projected available resources, whichever is less for a particular fund.
3. Transfer unencumbered moneys from one fund to another unless authorized by the Board in advance.
4. Fail to settle payroll and pay obligations in a timely manner.
5. Allow reports or filings required by any state or federal agency to be overdue or inaccurately filed.
6. Fail to arrange for the annual audit of all district funds and accounts following the close of the fiscal year in accordance with state law.
7. Fail to bill timely and aggressively pursue receivables after a reasonable grace period.
8. Fail to keep complete and accurate financial records by funds and accounts in accordance with law and generally recognized principles of governmental accounting.
9. Fail to publish and post a financial condition statement.
10. Acquire, encumber or dispose of real property without authorization from the Board.
11. Fail to make timely and appropriate corrections in accordance with internal or external audit findings.
12. Fail to notify the Board when bonds have been upgraded or downgraded.
13. Fail to identify funds, programs, departments or schools that are projected to end the fiscal year with an operating loss or deficit, even though a correction plan has been initiated.
14. Fail to provide immediate verbal notification, identification and scope of any potential financial problem.
15. Fail to provide a corrective action plan within 30 days of first reporting any potential loss.
16. Fail to identify and explain variations or deviations in cash flow, revenues or other important financial indicators.
17. Fail to direct key financial, auditing and monitoring staff to report potential financial problems immediately.
18. Fail to conduct quarterly financial reviews with the Board, superintendent, chief operating officer, chief financial officer and executive director of budget management.
19. Fail to establish appropriate safeguards to ensure financial issues are identified and reported to the Board of Education in a timely manner.
20. Fail to establish guidelines on the role of school accountability committees advising principals on the use of all school funds, including revenue enhancing funds such as those generated by vending machines.
21. Fail to notify board of education when an employee violates guidelines or policies regarding the use of district funds.
22. Fail to review and correct or clarify rules when an employee violates guidelines or policies regarding the use of district funds.

23. Fail to provide appropriate training for key financial, auditing and monitoring staff.

LEGAL REFERENCES:

C.R.S. 22-32-109 (1) (i), (j), (k), (l) (Board duties concerning proper record keeping and annual audit)

C.R.S. 22-42-101 et seq. (bonded indebtedness)

C.R.S. 29-1-601 et seq. (local government audit law)

Policy DCA

MANAGEMENT OF CAPITAL RESERVES

Adopted: June 26, 1997
Revised: March 29, 2013

The capital reserve fund uses and limitations are specified by statute. Revenue for this fund is transferred from total program funding and from gifts, donations, and other sources.

Expenditures from the capital reserve fund are limited by statute to:

- acquisition of land, improvements, construction of structures or additions to existing structures
- acquisition of equipment and furnishings
- alterations and improvements to existing structures
- acquisition of school buses or other equipment
- any installment purchase agreements or lease agreements with an option to purchase for a period not to exceed twenty years
- any lease agreement without the option to purchase entered into by a school district or a charter school
- any software licensing agreement
- acquisition of computer equipment

Expenditures will be prioritized by the Capital Improvement Work Committee, which is comprised of staff from the departments of facilities, facilities management, budget and finance, and the chief operating officer, and recommended to the Board for approval. Recommended expenditures shall be authorized and adopted by the Board at any regular or special meeting in compliance with district policy DJB, Purchasing Procedures. A project cost estimate will be prepared for each project.

All changes to the general scope of the capital program shall be reviewed by the Facilities/Capital Improvement Program Oversight Committee. Transfers of funds for reasons other than change in project scope will be governed by district policy DBJ, Budget Transfers.

A capital reserve contingency account is authorized for the purpose of facilitating the changes necessary to complete the capital reserve funded projects within the Board approved program scope. The contingency will be maintained at a level which is reasonable for the number and type of projects which have been authorized. Transfers to and from this reserve will be subject to district policy DBJ, Budget Transfers.

CROSS REFERENCES:

DBJ, Budget Transfers
DJB, Purchasing Procedures

Policy DFA/DFAA

REVENUES FROM INVESTMENTS/USE OF SURPLUS FUNDS

Adopted: June 26, 1997
Revised: March 29, 2013

Delegation of Authority

Authority for the day-to-day investment decisions is delegated by the treasurer of the Board of Education to the chief financial officer. The chief financial officer shall designate those individuals who have the authority to make investment transactions. This authority shall be given only to those individuals who have the knowledge and understanding of investments and the investment process. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the chief financial officer.

In accordance with district policy DIEE, the members of the Financial Oversight Committee will monitor the investment practices used by district staff. Quarterly reports will be provided to the Financial Oversight Committee for review. The review process and any recommendations will be included in the committee's reports to the Board of Education.

Investment Objectives

All district funds allocated to a specific use, but temporarily not needed, shall be invested by the chief financial officer in accordance with Colorado statutes and in a manner designed to accomplish the following objectives:

1. To ensure the safety of all district funds.
2. To ensure that adequate funds are available at all times to promptly pay all of the district's financial obligations.
3. To earn the maximum return possible on the funds available for investment while complying with state law and district policy.
4. To manage the district's cash resources, all funds needed for general obligations will be pooled into one account for investment purposes.

Investment Management

The chief financial officer shall be responsible for the supervision and management of the day-to-day operations of the district's investment portfolio including the preparation of monthly cash flow forecasts as well as the daily placement of actual purchase and sell orders with dealers or to place certificates of deposit with local institutions.

Investments shall be diversified to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, specific issuer or a specific class of securities.

Prudence

Investments will be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the primary objective of safety as well as the secondary objective of the attainment of market rates of return. The district will not enter into investment transactions which will expose itself to an undue credit risk of an issuer or broker/dealer.

The standard of prudence to be used by investment officials will be the "prudent person" standard. It will be applied in the context of managing an overall portfolio. Individuals acting in accordance with written procedures and exercising due diligence will be relieved of personal responsibility for an individual security's credit risk or market price changes, provided that deviations from expectations are reported in a timely fashion, and appropriate action is taken to control adverse developments.

Regular quarterly reports shall be provided to the superintendent, the Financial Oversight Committee and the Board of Education in a format that allows evaluation of the success of its investments in light of stated objectives.

Please refer to the district's adopted investment policy on the financial services department webpage, www.jeffcopublicschools.org, for further details.

LEGAL REFERENCES:

C.R.S. 11-10.5-101 et seq.

C.R.S. 11-47-101 et seq.

C.R.S. 24-75-601 et seq.

C.R.S. 24-75-701 et seq.

CROSS REFERENCES:

DFA/DFAA-E, Investment Policy

DIB, Types of Funds/ Revolving Funds

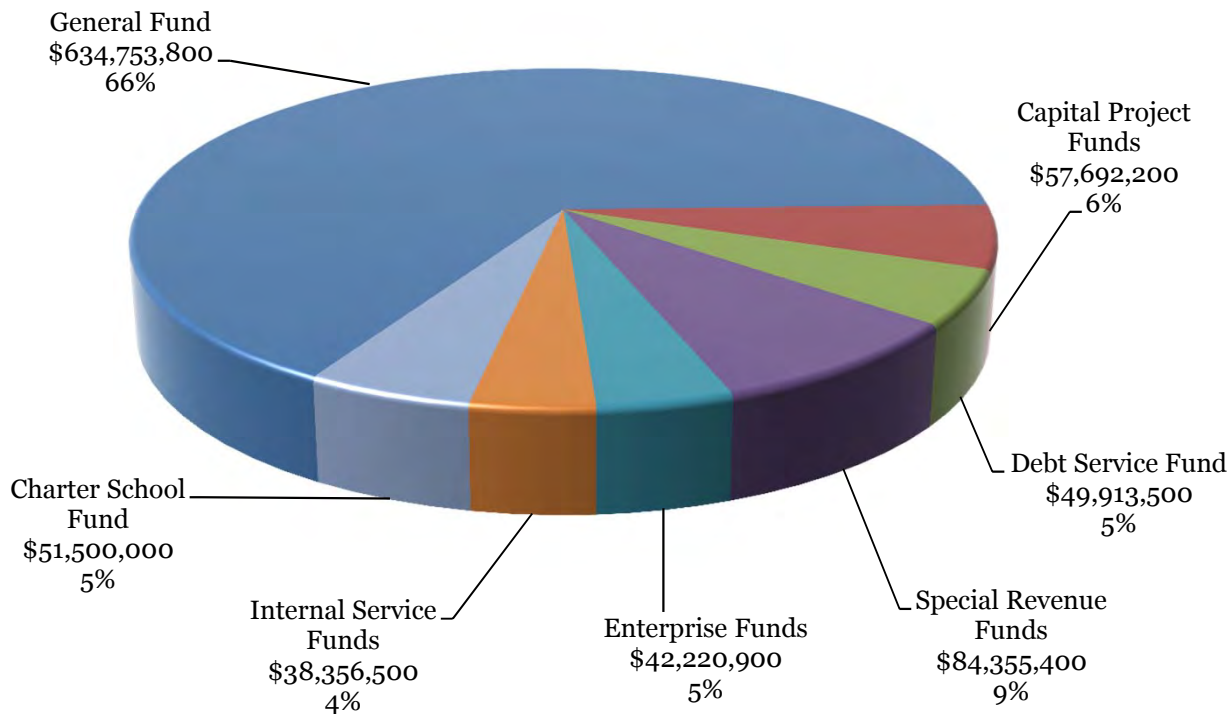
DIEE, Financial Oversight Committee

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	The Capital Project Funds are authorized by Colorado School Law and is used to fund ongoing capital needs such as site acquisition, building construction, and equipment purchases.
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 cost of goods or services provided by the Internal Service Fund departments to other departments and schools on a cost-reimbursement basis.

The following pie represents the total district appropriation.

2013/2014 Total Appropriation by Fund







JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Two-Year Comparison of Funds

	Total Appropriation 2012/2013*	Total Appropriation 2013/2014**	Amount Change	% Change	Reason for Change
General Fund	\$624,445,000	\$634,753,800	\$10,308,800	1.65%	Expenditures increased due to furlough reinstatement, other decisions based on the employee summit and spending made possible by the passage of mill levy override and increased revenue from the state.
Capital Project Funds					
Capital Reserve Fund	30,951,500	30,529,400	(422,100)	-1.36%	Decreased expenditures due to timing of projects and expenditures related to the new 2012 Bond program.
2012A Bond Fund	8,100,000	27,162,800	19,062,800	235.34%	New fund created due to the passage of the voter approved 2012 bond issue.
Debt Service Fund	157,347,000	49,913,500	(107,433,500)	-68.28%	Payment amounts have decreased due to the payoff of the 2007 series Bonds during 2012/2013.
Special Revenue Funds					
Campus Activity Fund	24,102,600	23,884,600	(218,000)	-0.90%	No change.
Grant Fund	47,384,100	38,463,500	(8,920,600)	-18.83%	Decreased expenditures in administration and instructional support.
Transportation Fund	22,500,000	22,007,300	(492,700)	-2.19%	Expenditures increased due to elimination of furlough days and other compensation decisions driven by the employee summit offset by one-time equipment purchases in 2012/2013.
Enterprise Funds					
Food Service Fund	25,577,400	25,711,900	134,500	0.53%	Expenditures are increased due to assumed salary increases and higher food costs.
Child Care Fund	14,743,200	15,002,400	259,200	1.76%	Expenditures increased due to elimination of furlough days and other compensation decisions driven by the employee summit.
Property Management Fund	1,905,200	1,506,600	(398,600)	-20.92%	Expenditures increased due to elimination of furlough days and other compensation decisions driven by the employee summit offset by one-time expenditure increase in 2012/2013.
Internal Service Funds					
Employee Benefits Fund	7,197,200	6,466,300	(730,900)	-10.16%	Basic life insurance costs are expected to be lower due to a change in the type of life insurance policy offered by the district.
Central Services Fund	3,850,000	3,602,500	(247,500)	-6.43%	Decreased salary expenditures and contracts for equipment maintenance.
Technology Fund	20,952,000	19,977,600	(974,400)	-4.65%	Decreased expenditures in salaries and contracted services due to timing of projects.
Insurance Reserve Fund	8,979,200	8,310,100	(669,100)	-7.45%	Expenditures increased due to elimination of furlough days and other compensation decisions driven by the employee summit offset by one-time IBNR increase in 2012/2013.
Charter School Fund	75,000,000	51,500,000	(23,500,000)	-31.33%	Higher 2012/2013 budget due to property purchases and bond refunding by individual charter schools. These expenses will not continue in 2013/2014.
Total All Funds	\$1,073,034,400	\$958,792,300	(\$114,242,100)	-10.65%	

* Includes budgetary increases related to the supplemental appropriation as approved by the Board of Education

**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
2013/2014
Consolidated Summary of Fund Balances Sources and Uses

	Beginning Fund Balance 2013/2014	Revenue & Other Sources	Transfers In	Total Revenue & Sources of Funds
General Fund	\$43,069,500	\$644,236,400	-	\$644,236,400
Capital Reserve Fund	18,994,700	380,000	21,556,000	21,936,000
2012A Bond Fund	108,928,400	123,200	-	123,200
Debt Service Fund	52,152,200	50,494,000	-	50,494,000
Campus Activity Fund	9,429,900	23,159,000	550,000	23,709,000
Grant Fund	2,900,700	38,463,500	-	38,463,500
Transportation Fund	-	7,550,000	14,457,300	22,007,300
Food Service Fund	8,167,100	25,973,500	-	25,973,500
Child Care Fund	4,431,100	10,479,000	4,221,400	14,700,400
Property Management Fun	4,586,900	1,750,000	-	1,750,000
Employee Benefits Fund	13,881,700	5,800,000	-	5,800,000
Central Services Fund	2,107,100	3,603,500	(1,000,000)	2,603,500
Technology Fund	7,394,300	13,877,900	5,678,300	19,556,200
Insurance Reserve Fund	8,119,400	995,500	6,717,600	7,713,100
Charter School Funds	21,713,600	-	52,500,000	52,500,000
Total All Funds	\$305,876,600	\$826,885,500	\$104,680,600	\$931,566,100



**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Consolidated Summary of Fund Balances Sources and Uses**

Total Available	Total Expenditures, Other Uses & Transfers Out	Estimated Ending Fund Balance 2013/2014	Total Appropriation	Fund Balance Reserve
\$687,305,900	\$634,753,800	\$52,552,100	\$634,753,800	\$52,552,100
40,930,700	30,529,400	10,401,300	30,529,400	10,401,300
109,051,600	27,162,800	81,888,800	27,162,800	81,888,800
102,646,200	49,913,500	52,732,700	49,913,500	52,732,700
33,138,900	23,884,600	9,254,300	23,884,600	9,254,300
41,364,200	38,463,500	2,900,700	38,463,500	2,900,700
22,007,300	22,007,300	-	22,007,300	-
34,140,600	25,711,900	8,428,700	25,711,900	8,428,700
19,131,500	15,002,400	4,129,100	15,002,400	4,129,100
6,336,900	1,506,600	4,830,300	1,506,600	4,830,300
19,681,700	6,466,300	13,215,400	6,466,300	13,215,400
4,710,600	3,602,500	1,108,100	3,602,500	1,108,100
26,950,500	19,977,600	6,972,900	19,977,600	6,972,900
15,832,500	8,310,100	7,522,400	8,310,100	7,522,400
74,213,600	51,500,000	22,713,600	51,500,000	22,713,600
\$1,237,442,700	\$958,792,300	\$278,650,400	\$958,792,300	\$278,650,400

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2013/2014

Consolidated Fund Summary

	General Fund			Capital Project Funds		
	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Beginning Fund Balance	\$54,761,088	\$36,054,500	\$43,069,500	\$33,919,131	\$27,379,000	\$127,923,100
Revenue:						
Local Property Tax	258,988,299	298,900,000	299,903,500	-	-	-
State of Colorado	294,757,466	292,420,000	305,320,900	-	-	-
Specific Ownership Tax - State	13,098,711	13,672,680	10,660,700	-	-	-
Specific Ownership Tax - Local	10,438,955	10,927,320	13,339,300	-	-	-
Interest Account	1,153,994	150,000	200,000	-	225,000	153,200
Tuition, Fees, and Other	15,464,774	15,390,000	14,812,000	263,529	119,714,800	350,000
Total Revenue	593,902,198	631,460,000	644,236,400	263,529	119,939,800	503,200
Expenditures:						
Salary and Benefit Accounts	494,518,229	499,041,400	505,787,000	1,422,041	1,527,500	1,305,000
Purchased Services Accounts	52,599,302	52,319,200	50,962,500	85,540	3,600	-
Materials and Supplies Accounts	17,139,551	20,161,200	25,087,300	80,595	113,800	1,161,100
Capital Accounts	1,882,668	683,900	736,400	25,771,448	37,406,600	55,226,100
Total Expenditures	566,139,751	572,205,700	582,573,200	27,359,624	39,051,500	57,692,200
Other Uses/Transfers (In) Out:						
Child Care	4,040,569	4,066,000	4,221,400	-	-	-
Capital Reserve	20,556,000	21,526,000	21,556,000	(20,556,000)	(21,526,000)	(21,556,000)
Risk Management	6,581,000	6,598,700	6,717,600	-	-	-
Technology	2,450,000	5,450,000	4,678,300	-	-	-
Campus Activity	498,276	600,000	550,000	-	-	-
Transportation	12,343,139	13,998,600	14,457,300	-	-	-
Total Other Uses/Transfers (In) Out	46,468,984	52,239,300	52,180,600	(20,556,000)	(21,526,000)	(21,556,000)
Revenue Over (Under) Expenditures	(18,706,537)	7,015,000	9,482,600	(6,540,095)	102,414,300	(35,633,000)
Ending Fund Balance	\$36,054,551	\$43,069,500	\$52,552,100	\$27,379,036	\$129,793,300	\$92,290,100

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Consolidated Fund Summary

	Debt Service Fund			Special Revenue Funds		
	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Beginning Fund Balance	\$72,341,627	\$76,032,500	\$52,152,200	\$12,771,849	\$13,806,200	\$12,330,600
Revenue:						
Local Property Tax	77,770,429	135,011,700	50,489,000	-	-	-
State of Colorado	-	-	-	4,208,166	2,659,600	1,232,300
Specific Ownership Tax - State	-	-	-	-	-	-
Specific Ownership Tax - Local	-	-	-	-	-	-
Interest Account	2,282	5,000	5,000	2,951	3,400	3,100
Tuition, Fees, and Other	-	-	-	72,530,106	75,975,000	67,937,100
Total Revenue	77,772,711	135,016,700	50,494,000	76,741,223	78,638,000	69,172,500
Expenditures:						
Salary and Benefit Accounts	-	-	-	53,679,313	53,798,800	52,081,700
Purchased Services Accounts	24,001,813	105,882,000	23,093,500	14,293,762	17,709,500	12,612,300
Materials and Supplies Accounts	-	-	-	19,731,957	20,927,000	19,491,100
Capital Accounts	50,080,000	51,465,000	26,820,000	843,236	1,551,400	170,300
Total Expenditures	74,081,813	157,347,000	49,913,500	88,548,268	93,986,700	84,355,400
Other Uses/Transfers (In) Out:						
Child Care	-	-	-	-	-	-
Capital Reserve	-	-	-	-	-	-
Risk Management	-	-	-	-	-	-
Technology	-	-	-	-	-	-
Campus Activity	-	-	-	(498,276)	(600,000)	(550,000)
Transportation	-	-	-	(12,343,139)	(13,998,600)	(14,457,300)
Total Other Uses/Transfers (In) Out	-	-	-	(12,841,415)	(14,598,600)	(15,007,300)
Revenue Over (Under) Expenditures	3,690,898	(22,330,300)	580,500	1,034,370	(750,100)	(175,600)
Ending Fund Balance	\$76,032,525	\$53,702,200	\$52,732,700	\$13,806,219	\$13,056,100	\$12,155,000

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2013/2014

Consolidated Fund Summary

	Enterprise Funds			Internal Service Funds		
	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Beginning Fund Balance	\$14,310,013	\$16,194,200	\$17,185,100	\$33,426,237	\$32,848,300	\$31,502,500
Revenue:						
Local Property Tax	-	-	-	-	-	-
State of Colorado	-	-	-	-	-	-
Specific Ownership Tax - State	-	-	-	-	-	-
Specific Ownership Tax - Local	-	-	-	-	-	-
Interest Account	-	11,000	-	-	37,000	-
Tuition, Fees, and Other	35,779,890	38,110,800	38,202,500	26,780,701	25,923,800	24,276,900
Total Revenue	35,779,890	38,121,800	38,202,500	26,780,701	25,960,800	24,276,900
Expenditures:						
Salary and Benefit Accounts	22,093,726	23,723,331	24,290,700	12,757,154	13,266,300	14,054,500
Purchased Services Accounts	1,266,932	1,758,769	1,305,500	16,800,747	19,406,900	17,103,300
Materials and Supplies Accounts	14,575,629	16,743,700	16,624,700	6,790,596	8,305,200	7,198,700
Capital Accounts	-	-	-	41,099	-	-
Total Expenditures	37,936,287	42,225,800	42,220,900	36,389,596	40,978,400	38,356,500
Other Uses/Transfers (In) Out:						
Child Care	(4,040,569)	(4,066,000)	(4,221,400)	-	-	-
Capital Reserve	-	-	-	-	-	-
Risk Management	-	-	-	(6,581,000)	(6,598,700)	(6,717,600)
Technology	-	-	-	(2,450,000)	(5,450,000)	(4,678,300)
Campus Activity	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Total Other Uses/Transfers (In) Out	(4,040,569)	(4,066,000)	(4,221,400)	(9,031,000)	(12,048,700)	(11,395,900)
Revenue Over (Under) Expenditures	1,884,171	(38,000)	203,000	(577,895)	(2,968,900)	(2,683,700)
Ending Fund Balance	\$16,194,184	\$16,156,200	\$17,388,100	\$32,848,342	\$29,879,400	\$28,818,800

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2013/2014

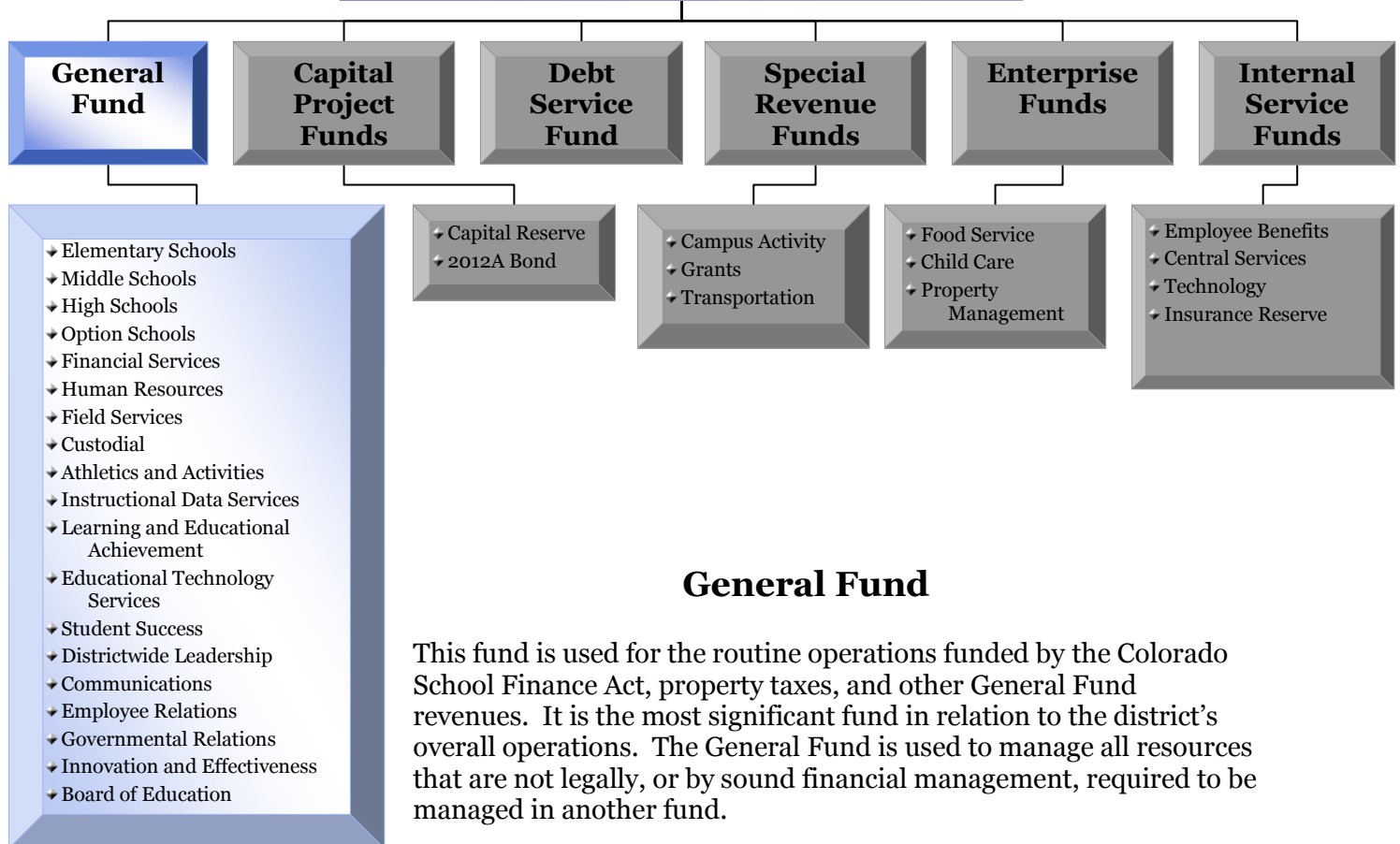
Consolidated Fund Summary

	Total All Funds			Elimination of Transactions Between Funds		
	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Beginning Fund Balance	\$221,529,944	\$202,314,700	\$284,163,000	-	-	-
Revenue:						
Local Property Tax	336,758,728	433,911,700	350,392,500	-	-	-
State of Colorado	298,965,632	295,079,600	306,553,200	-	-	-
Specific Ownership Tax - State	13,098,711	13,672,680	10,660,700	-	-	-
Specific Ownership Tax - Local	10,438,955	10,927,320	13,339,300	-	-	-
Interest Account	1,159,227	431,400	361,300	-	-	-
Tuition, Fees, and Other	150,819,001	275,114,400	145,578,500	(31,453,346)	(31,201,800)	(29,708,400)
Total Revenue	811,240,253	1,029,137,100	826,885,500	(31,453,346)	(31,201,800)	(29,708,400)
Expenditures:						
Salary and Benefit Accounts	584,470,462	591,357,300	597,518,900	-	-	-
Purchased Services Accounts	109,048,096	197,080,000	105,077,100	-	-	-
Materials and Supplies Accounts	58,318,329	66,250,900	69,562,900	-	-	-
Capital Accounts	78,618,451	91,106,900	82,952,800	(31,453,346)	(31,201,800)	(29,708,400)
Total Expenditures	830,455,339	945,795,100	855,111,700	(31,453,346)	(31,201,800)	(29,708,400)
Other Uses/Transfers (In) Out:						
Child Care	-	-	-	-	-	-
Capital Reserve	-	-	-	-	-	-
Risk Management	-	-	-	-	-	-
Technology	-	-	-	-	-	-
Campus Activity	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Total Other Uses/Transfers (In) Out	-	-	-	-	-	-
Revenue Over (Under) Expenditures	(19,215,085)	83,342,000	(28,226,200)	-	-	-
Ending Fund Balance	\$202,314,859	\$285,656,700	\$255,936,800	-	-	-

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Consolidated Fund Summary

	Adjusted Grand Total		
	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Beginning Fund Balance	\$221,529,944	\$202,314,700	\$284,163,000
Revenue:			
Local Property Tax	336,758,728	433,911,700	350,392,500
State of Colorado	298,965,632	295,079,600	306,553,200
Specific Ownership Tax - State	13,098,711	13,672,680	10,660,700
Specific Ownership Tax - Local	10,438,955	10,927,320	13,339,300
Interest Account	1,159,227	431,400	361,300
Tuition, Fees, and Other	119,365,655	243,912,600	115,870,100
Total Revenue	779,786,907	997,935,300	797,177,100
Expenditures:			
Salary and Benefit Accounts	584,470,462	591,357,300	597,518,900
Purchased Services Accounts	109,048,096	197,080,000	105,077,100
Materials and Supplies Accounts	58,318,329	66,250,900	69,562,900
Capital Accounts	47,165,105	59,905,100	53,244,400
Total Expenditures	799,001,993	914,593,300	825,403,300
Other Uses/Transfers (In) Out:			
Child Care	-	-	-
Capital Reserve	-	-	-
Risk Management	-	-	-
Technology	-	-	-
Campus Activity	-	-	-
Transportation	-	-	-
Total Other Uses/Transfers (In) Out	-	-	-
Revenue Over (Under) Expenditures	(19,215,085)	83,342,000	(28,226,200)
Ending Fund Balance	\$202,314,859	\$285,656,700	\$255,936,800

Funds



General Fund

This fund is used for the routine operations funded by the Colorado School Finance Act, property taxes, and other General Fund 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 Assumptions

Funding levels for K-12 education have declined over the past several years as a result of the Great Recession. Funding is expected to increase in 2013/2014 for the first time in five years. The economy is slowly showing signs of marginal improvement; however, the public sector always lags behind the private sector. It will take a few more years before local governments recover to pre-recession funding levels.



Even with the increase in state funding for 2013/2014, Jeffco remains \$52M below the 2009/2010 state funding level. This means that Jeffco continues to face budget challenges. More than \$78M has been reduced from the General Fund operating expenditure budget over the past four years. The impact of these reductions lingers as Jeffco continues to operate with substantially fewer resources.

The following section presents the major budgetary assumptions for the 2013/2014 adopted budget. Variances (increases and decreases) are determined as compared to the 2012/2013 original budget. Prior to all approved supplemental appropriation adjustments these assumed increases and decreases are incorporated in the financial schedules contained within this budget document. Below is a summary of assumptions for both revenue and expenditures.

Revenue

Revenue projections and assumptions are based on information from the State of Colorado under the current School Finance Act. Per the Governor's budget request and estimates provided by the Colorado Department of Education, Jeffco is planning for an increase in state funding of \$16M in 2013/2014 over 2012/2013.

Jeffco continues to deal with declining enrollment which decreases funding. In addition to declining enrollment, there is also a shift of enrollment from in-district neighborhood schools to in-district charter schools. The district acts as a pass-through of state funding to charter schools, so as enrollment shifts to charter schools, there is an impact of additional lost revenue to the district's General Fund. The shift of student population to charter schools impacts the amount of funding that is ultimately available in the General Fund for district use. Of the \$16M increase, \$4M is expected to flow through to the charter schools which will make the General Fund increase for 2013/2014 \$12M. Jeffco's General Fund revenue will continue to be impacted based on the projected loss of students and shift of enrollment to charter schools.

Local revenue or property tax will increase by \$39M in 2013/2014 due to the passage of the mill levy override tax that was discussed in the Economic Outlook section of this document. The \$39M is an annual amount that does not have a sunset or end-date. This additional revenue, both from the state and from the mill levy override, has offset the need for \$45M in planned reductions that otherwise would have been implemented in 2013/2014. The critical message

has been to remind our community and staff that most of the new dollars are not available to spend on new initiatives or to restore prior cuts. The majority of new revenues will be used to fill the \$45M budget gap that would have been taken in the form of expenditure reductions.

Specific Ownership Tax (SOT) is another source of revenue for school districts. It is a use tax on automobiles, and this source is also increasing. This correlates to the national and state trend of increases in the consumer purchase of durable goods including automobiles. SOT revenue for Jeffco is expected to remain flat next year.

Expenditures

The 2013/2014 budget includes expenditure increases made possible by the increase in state and local revenue. Also planned during 2013/2014 are one-time only expenditures utilizing the first installment of the newly passed mill levy override dollars. The first installment of \$39M will be received in early 2013 (2012/2013 fiscal year); however, because it was not budgeted as part of the 2012/2013 budget, it is surplus, un-programmed revenue that can be expended for one-time uses or held to bolster reserves.

Approximately \$10M of the \$39M surplus revenue will be spent by the end of 2012/2013 on items such as technology infrastructure, school building security, and instructional infrastructure. Half of the \$10M being spent will be used to add back two instructional days (eliminating two furlough days that were scheduled for late in the 2012/2013 school year). These two student-contact, instructional days will be restored to the school calendar permanently and will translate to a 1 percent compensation restoration for all employees. The un-allocated portion of the surplus revenue will not be spent but will instead backfill the planned spend down of reserve funds. Reserves are discussed in the following section.

Compensation expenses account for 80 percent of total General Fund expenditures. Every employee had their compensation reduced by 3 percent two years ago during times of deep budget reductions. The 2013/2014 budget includes a 2 percent compensation increase to backfill a portion of the 3 percent loss. This is in addition to the 1 percent compensation restoration from the elimination of the two furloughed days. All compensation changes were agreed upon during the negotiation process between the district and the employee associations. Expenditure assumptions also include the mandated, legislated increases in employer contributions to the Public Employee Retirement Association (PERA) of a 0.9 percent increase each year until 2015/2016, at which point the mandated increase will decline to 0.5 percent each year.

There are some compensation-related savings that are assumed in the budget. Those come in the form of retirement and turnover savings which occur when more experienced, higher paid, personnel retire and less experienced, lower paid, employees are hired as replacements. There are budgetary savings due to declining enrollment from having to provide educational services to fewer students.

Plans for 2013/2014 include increases in non-compensation expenditures, too. For example, there are assumptions that increase the budget in order to comply with legislated mandates surrounding teacher effectiveness and healthcare reform efforts. The cost for services provided to students who are placed into external facilities by the court system (out of district

placements) must be paid by the district. These costs are escalating at a remarkable rate so a budgetary increase was included to help cover these rising costs.

There are increases addressing a small portion of the backlog of facility maintenance work that has been deferred over that past several years. A portion of the General Fund transfer to the Capital Reserve Fund and Technology Fund that had been reduced in prior years has also been restored. Some assumptions are for specific program expansion such as permanently funding the existing full-day kindergarten sections and expanding the staff of the online school program to meet the demand of interested students. There are also increases for inflationary costs such as utilities. The following table illustrates the changes in the expenditure budget for 2013/2014.

Mill Levy and Other General Expenditure Increases/Decreases

Programmed Use for Surplus Revenue due to the Mill Levy Override (MLO) (one-time expenditures)	2012/2013	2013/2014
Elimination of two Furlough Days in 2012/2013	5,000,000	
Technology Infrastructure for Classroom Dashboard Implementation	2,700,000	
School Building Secure Entry	800,000	
CCAP - Common Core Standards	300,000	
Technology Communication Infrastructure	750,000	
Time & Learning Study for Effectiveness	300,000	
Temporary Support Personnel and miscellaneous costs	75,000	
Legislated Compliance for Evaluation, Assessment, SB191, CCSS Implementation Support		1,250,000
Subtotal	9,925,000	1,250,000

Ongoing General Increases

Instructional Coaches - moving to the General Fund because this is no longer an allowable charge to the Grant Fund	1,800,000
School instructional leadership and support	200,000
Full Day Kindergarten	1,500,000
Early Childhood - Read Act/School Readiness	500,000
Furlough Days permanently added back to the calendar (2 days)	5,000,000
2 percent compensation adjustment (4 days)	10,000,000
Legislated PERA and Medicare increases	4,637,300
Placed out of district student costs for intensive needs	1,000,000
Facilities work orders/deferred maintenance	1,000,000
Increase for Virtual Academy to meet demand	300,000
Healthcare Reform initiatives effective in 2013/2014	500,000
Utilities	500,000
Retirement and turnover savings	(5,500,000)
Declining enrollment savings	(758,600)
Transfer to Safety and Security Fund - Staffing	238,300
Transfer to Technology Fund for infrastructure	2,500,000

Mill Levy and Other General Expenditure Increases/Decreases

Reinstatement of a portion of the transfer to the Capital Reserve Funds	1,000,000	
Salary accrual	2,000,000	
Transfer to Child Care Fund due to the increase in per pupil funding from the state	224,500	
Jefferson Foundation staff	25,000	
Internet bandwidth	28,700	
ESL teachers	147,600	
Funded work orders	79,000	
Required General Fund match for SWAP grant	11,000	
Miscellaneous increases/decreases <i>and</i> the variance due to budget process of rounding and averaging	724,400	
		27,657,200
Subtotal		
		9,925,000
Total Increases		28,907,200

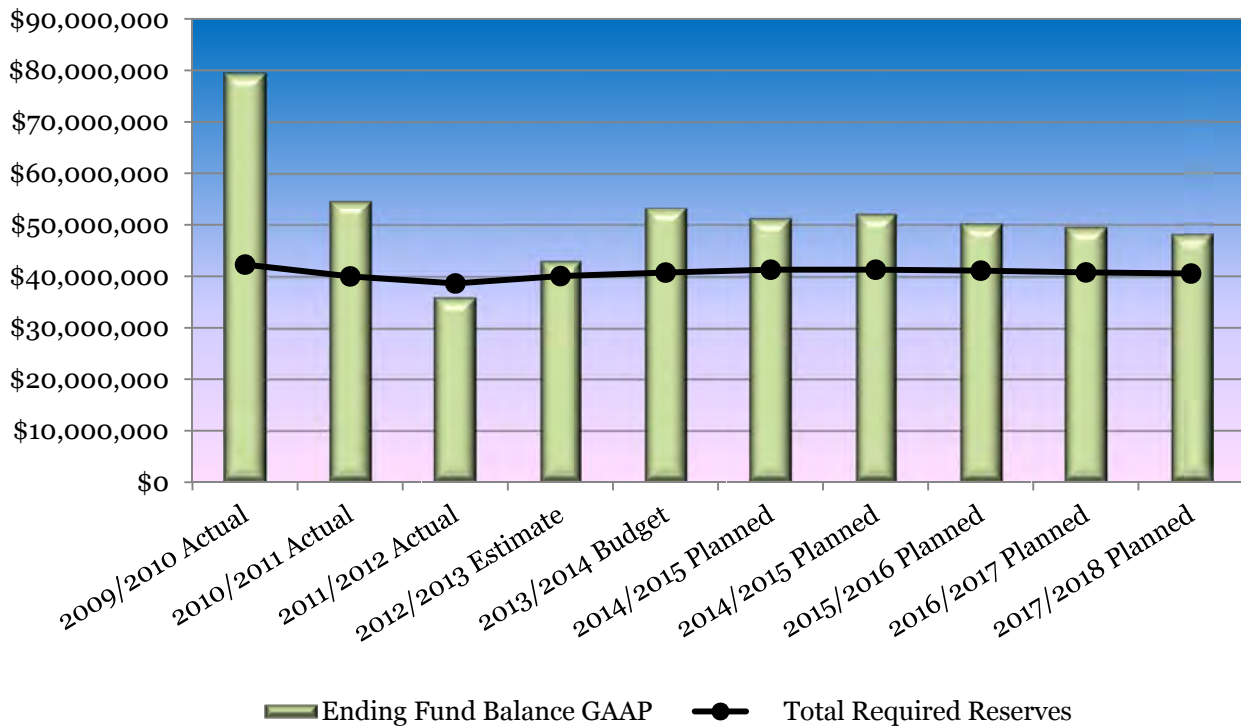
General Fund Reserves

Jeffco has shifted the presentation of the General Fund from a budget basis to a Generally Accepted Accounting Practices (GAAP) basis presentation 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, and the national credit rating agencies. The change in presentation to a GAAP basis is intended to provide clarity for constituents and readers of district financial statements.

The GAAP basis reflects salary accruals. Salary accruals are costs for salaries earned but not yet paid and have always been 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). Accounting for the accrual, accurately reflects available reserve balances on a GAAP basis.

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 4 percent reserve amount on top of the TABOR requirement. The following graph shows reserve balances in the General Fund over time as compared to the required 7 percent balance as directed by TABOR and the Board of Education. Without additional increases in state revenues, the district is projecting to begin spending down reserves as soon as fiscal year 2015/2016. Additional reductions will be required for a balanced budget in out years.

General Fund Reserves

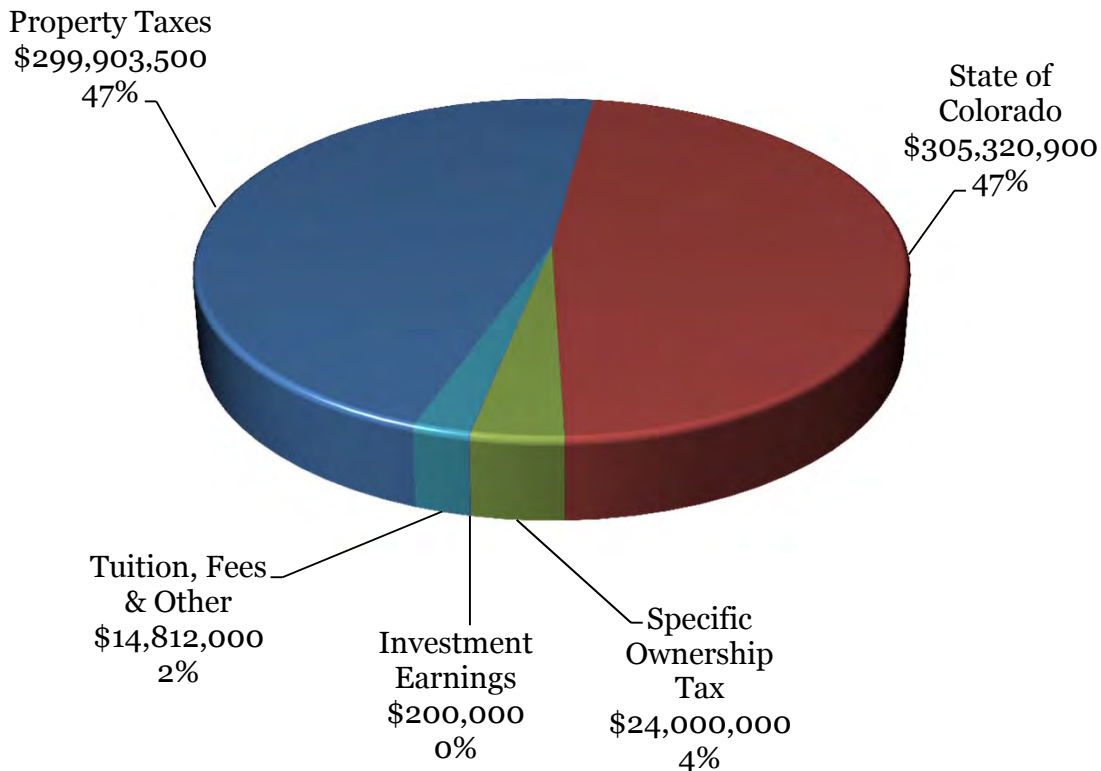


General Fund Revenue Sources and Classifications

The total General Fund revenue budget for 2013/2014 is \$644M. 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. The State of Colorado is expected to increase funding for K-12 education for the first time in five years. Jeffco expects an increase of approximately \$12M in General Fund revenue from the state. Specific Ownership revenue increased during 2012/2013 and should remain relatively constant during 2013/2014. Investment earnings will remain at all-time lows due to the current interest rate environment. Other revenue will decline slightly from the prior years' actual collections. The amount collected in prior years was higher due to many Jeffco athletic teams participating in playoff games late in the season. This equated to more revenue from admission fees to attend the games. Revenue related to this type of uncertain activity is not planned in the budget.

	2009/2010 Actual	2010/2011 Actual	2011/2012 Actual	2012/2013 Estimate	2013/2014 Budget
Property Taxes	\$268,115,110	\$269,450,527	\$258,988,299	\$298,900,000	\$299,903,500
State of Colorado	340,083,668	305,045,575	294,757,466	292,420,000	305,320,900
Specific Ownership Tax	24,730,646	23,665,288	23,537,666	24,600,000	24,000,000
Investment Earnings	2,849,279	760,524	1,153,994	150,000	200,000
Tuition, Fees & Other	15,960,325	15,661,087	15,464,774	15,390,000	14,812,000
Total Revenue	\$651,739,028	\$614,583,001	\$593,902,199	\$631,460,000	\$644,236,400

General Fund Revenue by Source 2013/2014

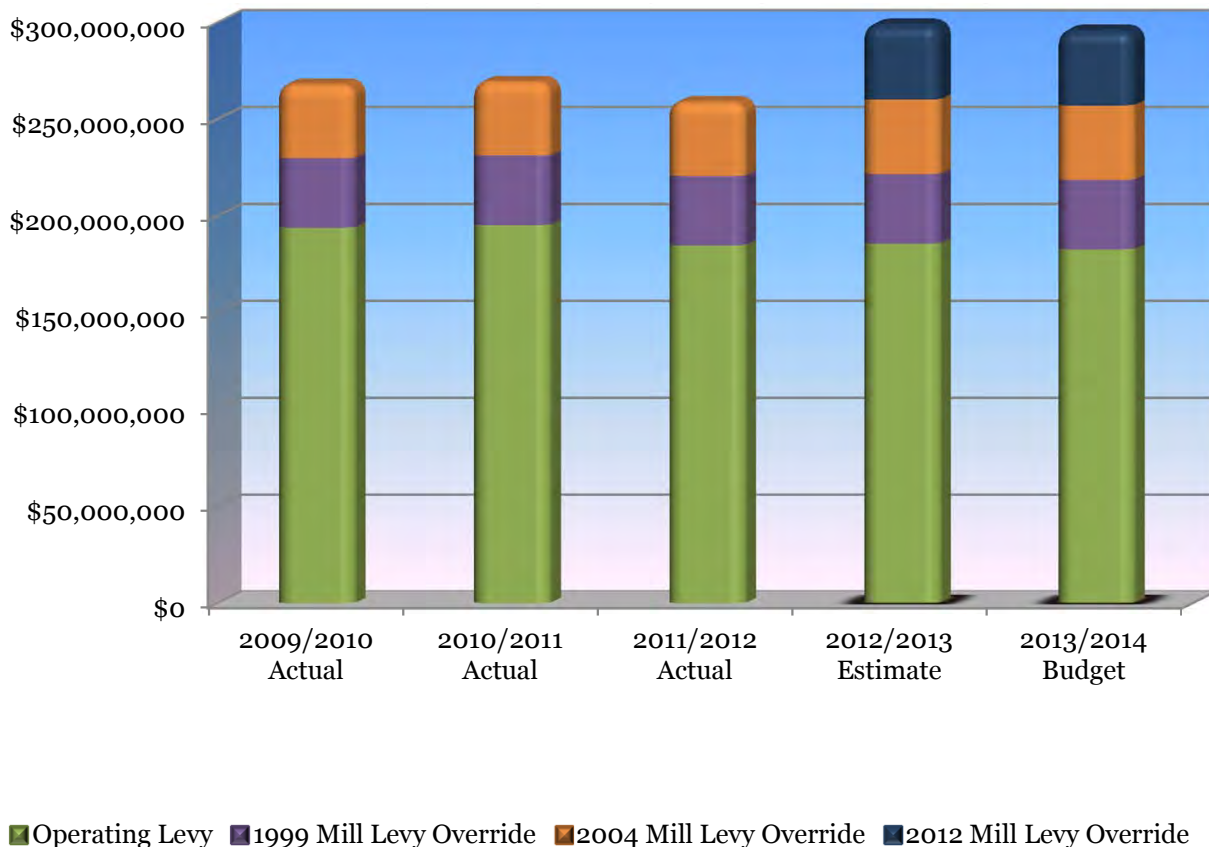


Property Tax

School districts are required 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 current residential assessment percentage is 7.96 percent. Once the assessed valuation is determined, property taxes can be 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.

In the state of Colorado residential property is reassessed every other year. 2012 was not a reassessment year so property values across Colorado did not fluctuate from the 2011 levels. This correlates to stable Operating Levy revenue as illustrated in the chart below.

As discussed in the *Economic Outlook* and the *General Fund Assumptions* sections of this document, Jeffco has endured four years of shrinking revenue from the state of Colorado which has required budget reductions or more than \$78 M. Due to shrinking revenue and large budget reductions, Jeffco opted to ask the voters of Jefferson County to pass a mill levy override to provide additional operating revenue. That ballot measure was passed by the voters in November of 2012. The graph below illustrates the additional \$39M in revenue that resulted from the passage of the General Fund mill levy override.

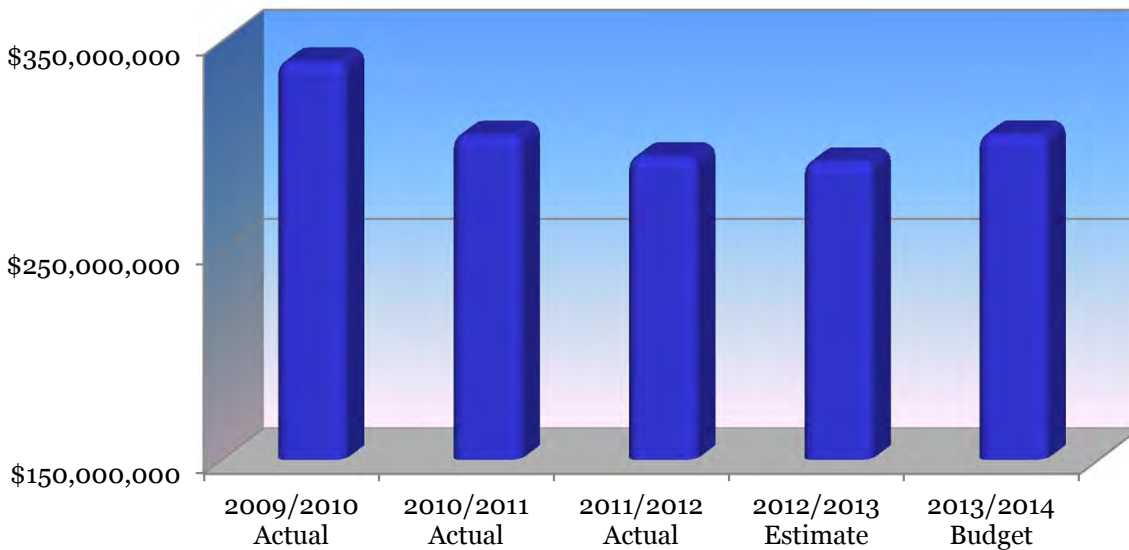


State of Colorado

The State of Colorado School Finance Act is based on an annual October pupil count. Students in grades K-12 are 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.

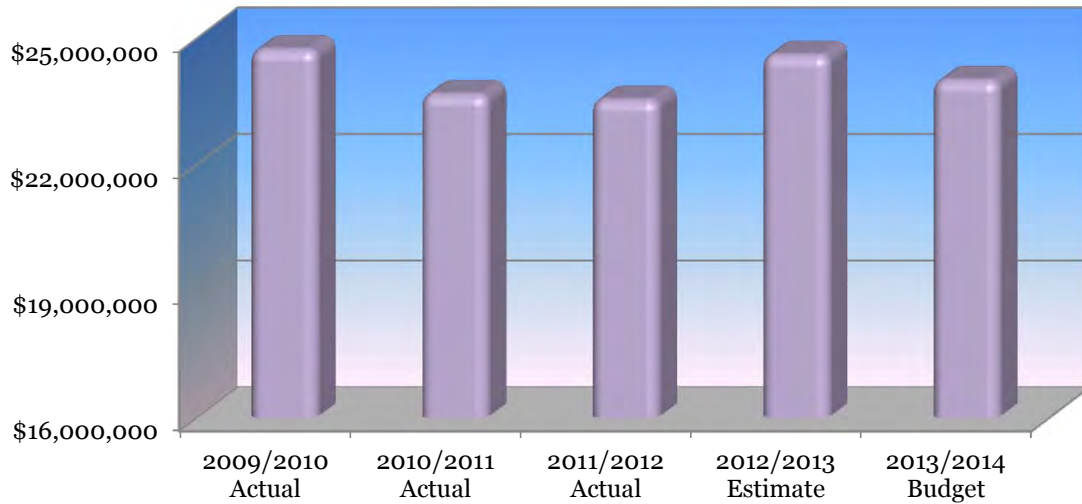
Charter schools are included in the official count; however, funds are transferred directly to these schools as an allocation of revenue. For that reason, the Charter school funding is removed from the State of Colorado revenue line shown on the General Fund summary. The amount presented below is the remaining amount of state funding retained by Jeffco in the General Fund. There are currently 15 charter schools in Jeffco.

The following graph clearly illustrates the decline in the level of State funding that Jeffco along with all other districts in the State have dealt with for the past few years. However, due to some one-time surplus revenue at the state level, funding for K-12 education is expected to increase in 2013/2014 for the first time in five years. While this increase is a welcome contradiction to a multi-year trend of declining revenue, the increase does not restore Jeffco's funding to the 2009/2010 level. Complete information on funding from the State of Colorado is discussed in the *Economic Outlook* section of this document.



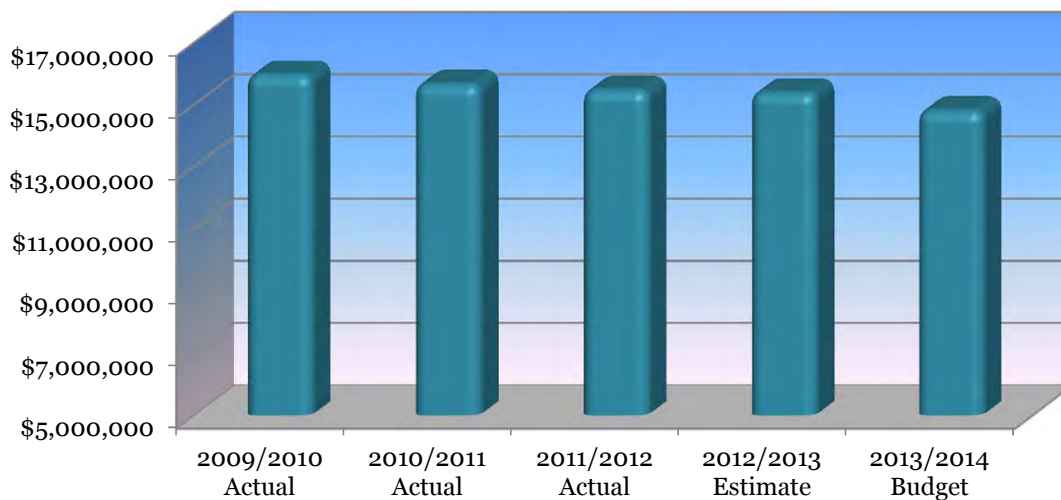
Specific Ownership Tax

Specific Ownership Tax (SOT), or vehicle registration tax, is collected by counties and shared with school districts. SOT revenue has decreased for several years with the drop-off in car sales that resulted from the economic recession. Revenue has rebounded in 2012/2013 and is expected to remain close to these higher levels for 2013/2014. This is due to the increase in consumer purchases of durable goods such as automobiles. 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, summer school tuition, and indirect cost fees. This revenue source is planned to remain relatively flat for 2013/2014.



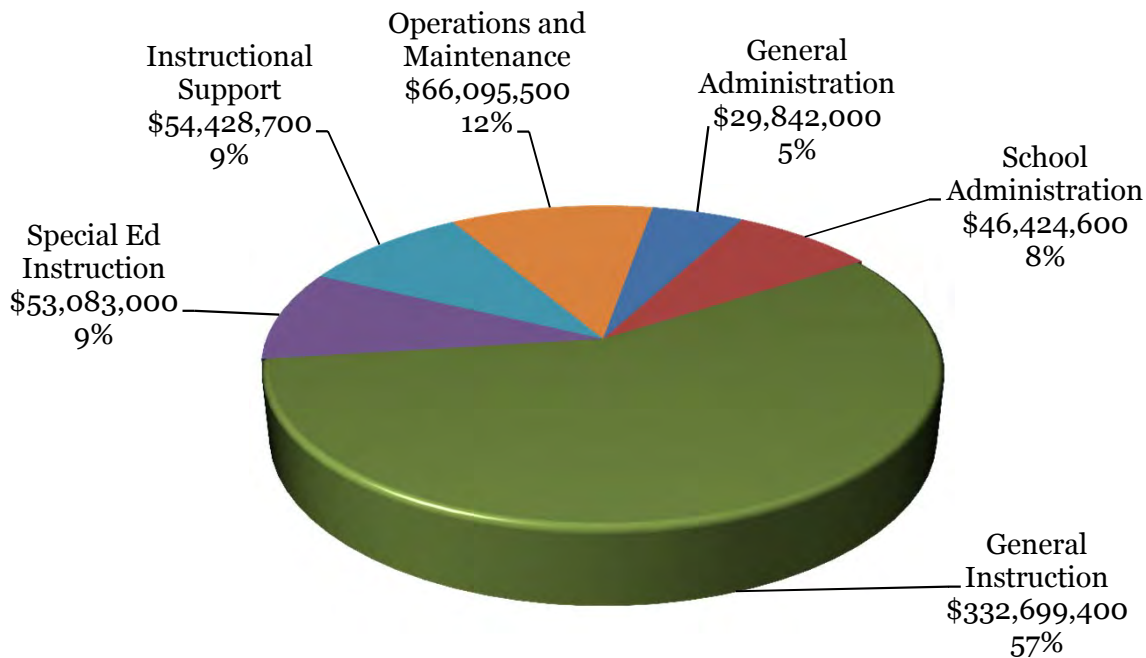
General Fund Expenditures Uses and Classifications

Overview

The district is dedicated to making sure that the funding flows to and is expended at the schools while providing the necessary support and minimizing administrative costs. 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 you can see by the following chart, more than 75 percent of all General Fund dollars, or 75 cents of every dollar spent, goes towards instruction and instructional support.

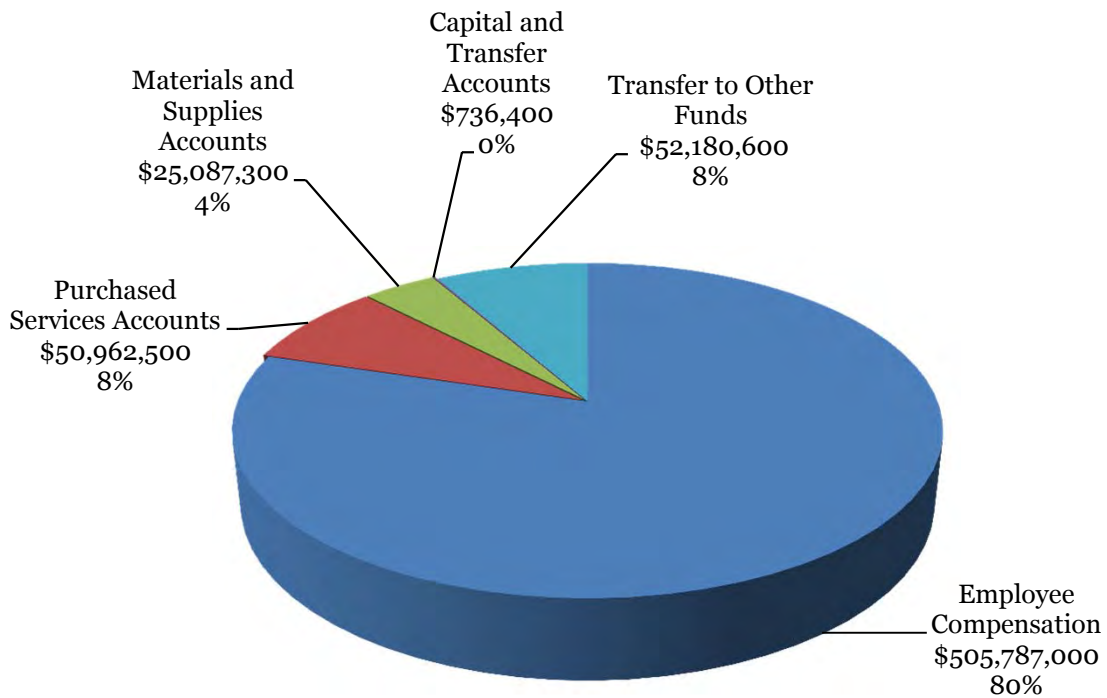
General Fund Expenditures by Category

	2012/2013 Budget	% of Budget	2013/2014 Budget	% of Budget
General Administration	\$29,515,800	5%	\$29,842,000	5%
School Administration	\$46,352,700	8%	\$46,424,600	8%
General Instruction	\$324,494,400	57%	\$332,699,400	57%
Special Ed Instruction	\$53,225,900	9%	\$53,083,000	9%
Instructional Support	\$53,690,600	9%	\$54,428,700	9%
Operations and Maintenance	\$64,926,300	11%	\$66,095,500	12%
Total All Categories	\$572,205,700	100%	\$582,573,200	100%



The next chart shows a different breakout by type of expenditure. This illustrates that the vast majority of the General Fund dollars expensed 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
2013/2014 Adopted Budget**

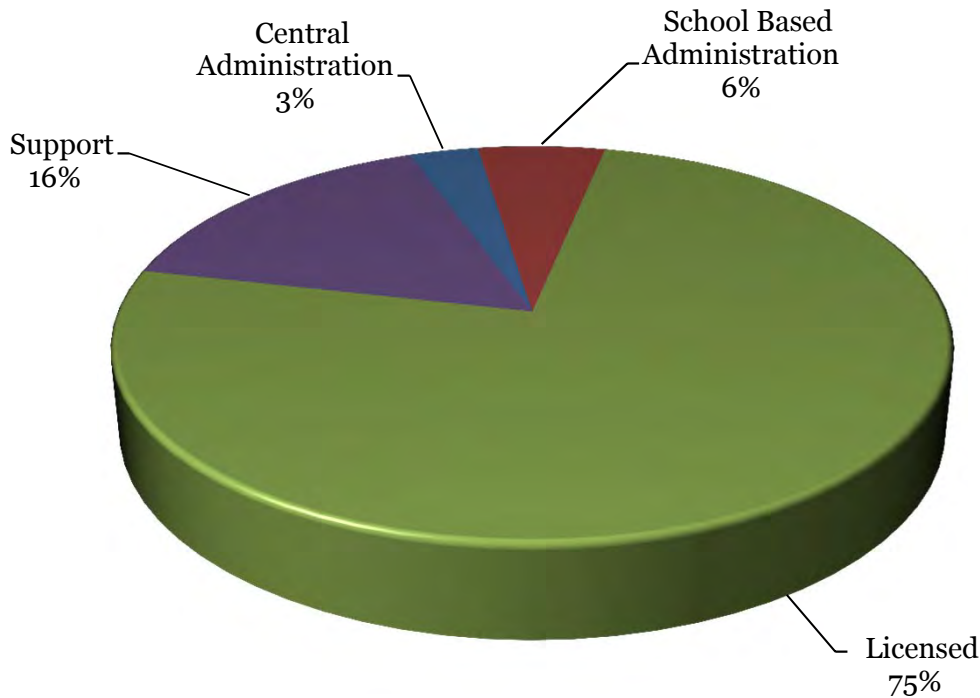


General Fund Compensation

Since compensation constitutes the majority of the General Fund budget, it is vital to understand the breakdown of compensation dollars. The following chart is the breakdown of compensation dollars expended from the General Fund. This demonstrates that the largest portion of the compensation dollars go to licensed employees; the majority of whom are our classroom teachers.

There are fewer than 400 General Fund administrators employed by Jeffco. Two-thirds of those administrators are school-based consisting of principals and assistant principals. As the graph shows, Central Administrators make up only 3 percent of General Fund compensation dollars.

**General Fund Compensation by Classification
2013/2014 Budget**





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Summary

	2009/2010 Actual	2010/2011 Actual	2011/2012 Actual	2012/2013 Budget
Beginning Fund Balance GAAP	\$97,766,584	\$79,460,466	\$54,761,088	\$36,054,500
Revenue:				
Property Taxes	268,115,110	269,450,527	258,988,299	298,900,000
State of Colorado	340,083,668	305,045,575	294,757,466	292,420,000
Specific Ownership Tax State	10,958,149	10,486,089	10,438,955	10,927,320
Specific Ownership Tax Local	13,772,497	13,179,199	13,098,711	13,672,680
Investment Earnings	2,849,279	760,524	1,153,994	150,000
Tuition, Fees & Other	15,960,325	15,661,087	15,464,774	15,390,000
Total Revenue	651,739,028	614,583,001	593,902,199	631,460,000
Expenditures:				
General Administration	32,376,364	29,265,327	28,148,553	29,515,800
School Administration	52,432,400	48,686,524	46,466,521	46,352,700
General Instruction	346,259,134	327,952,670	321,962,640	324,602,900
Special Ed Instruction	55,583,411	52,416,015	51,571,414	53,225,900
Instructional Support	51,627,003	55,323,388	52,109,108	53,582,100
Operations and Maintenance	67,868,486	68,047,158	65,881,947	64,926,300
Transportation	20,751,154	20,425,962	-	-
Reductions	-	-	-	-
Total Expenditures	626,897,950	602,117,046	566,139,750	572,205,700
Other Uses				
Transfer to Child Care Fund	4,468,518	4,284,448	4,040,569	4,066,000
Transfer to Capital Reserve Fund	28,980,100	23,208,000	20,556,000	21,526,000
Transfer to Insurance Reserve Fund	6,751,400	6,793,500	6,581,000	6,598,700
Transfer to Technology Fund	2,450,000	2,450,000	2,450,000	5,450,000
Transfer to Campus Activity Fund	497,178	429,385	498,276	600,000
Transfer to Transportation Fund	-	-	12,343,139	13,998,600
Total Other Uses	43,147,196	37,165,333	46,468,984	52,239,300
Total Expenditures and Other Uses	670,045,146	639,282,379	612,608,734	624,445,000
Revenue Over(Under) Expenditures	(18,306,118)	(24,699,378)	(18,706,535)	7,015,000
Reserves:				
Nonspendable Restricted/Committed/Assigned				
TABOR Reserve	17,249,094	15,932,358	15,839,341	16,717,200
School Carryforward Reserve	12,700,000	13,300,000	13,860,000	13,300,000
Utility Reserve	2,000,000	2,000,000	2,000,000	2,000,000
Unassigned				
Board of Education Policy Reserve	25,043,113	24,041,744	22,780,550	22,289,700
Undesignated Reserve	22,468,259	(513,014)	(18,425,337)	(11,237,400)
Total Unassigned Fund Balance	47,511,372	23,528,730	4,355,213	11,052,300
Ending Fund Balance GAAP	\$79,460,466	\$54,761,088	\$36,054,554	\$43,069,500



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Summary

2012/2013 Estimate	2013/2014 Budget	2014/2015 Planned	2015/2016 Planned	2016/2017 Planned	2017/2018 Planned
\$36,054,500	\$43,069,500	\$53,404,200	\$52,150,800	\$50,271,600	\$49,621,200
298,900,000	299,903,500	299,903,500	299,903,500	299,903,500	299,903,500
292,420,000	305,320,900	302,797,900	300,284,300	297,269,800	294,351,900
10,563,240	10,660,700	10,660,700	10,660,700	10,660,700	10,660,700
14,036,760	13,339,300	13,339,300	13,339,300	13,339,300	13,339,300
150,000	200,000	200,000	200,000	200,000	200,000
15,390,000	14,812,000	14,812,000	14,812,000	14,812,000	14,812,000
631,460,000	644,236,400	641,713,400	639,199,800	636,185,300	633,267,400
29,004,500	29,842,000	29,789,300	30,256,600	29,846,700	29,640,500
46,916,000	46,424,600	48,369,500	49,128,200	48,462,700	48,127,900
334,471,600	332,699,400	334,818,600	340,070,500	335,463,700	333,146,000
52,765,700	53,083,000	52,283,200	53,103,400	52,384,000	52,022,100
48,169,900	54,428,700	57,091,400	57,986,900	57,201,400	56,806,200
60,878,000	66,095,500	67,589,800	68,650,000	67,720,000	67,252,100
-	-	-	-	-	-
-	-	-	(12,000,000)	(9,000,000)	(8,000,000)
572,205,700	582,573,200	589,941,800	587,195,600	582,078,500	578,994,800
4,066,000	4,221,400	4,222,100	4,221,900	4,221,800	4,222,000
21,526,000	21,556,000	21,987,100	22,426,800	22,875,400	23,332,900
6,598,700	6,717,600	6,755,000	6,792,900	6,831,400	6,870,400
5,450,000	4,678,300	4,771,900	4,867,300	4,964,600	5,063,900
600,000	550,000	550,000	550,000	550,000	550,000
13,998,600	14,457,300	14,738,900	15,024,500	15,314,000	15,612,600
52,239,300	52,180,600	53,025,000	53,883,400	54,757,200	55,651,800
624,445,000	634,753,800	642,966,800	641,079,000	636,835,700	634,646,600
7,015,000	9,482,600	(1,253,400)	(1,879,200)	(650,400)	(1,379,200)
17,166,200	17,451,600	17,698,300	17,615,900	17,462,400	17,369,800
12,500,000	12,000,000	11,000,000	11,000,000	11,000,000	11,000,000
2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
22,888,200	23,268,800	23,597,700	23,487,800	23,283,100	23,159,800
(11,484,900)	(2,168,300)	(2,145,200)	(3,832,100)	(4,124,300)	(5,287,600)
11,403,300	21,100,500	21,452,500	19,655,700	19,158,800	17,872,200
\$43,069,500	\$52,552,100	\$52,150,800	\$50,271,600	\$49,621,200	\$48,242,000



General Fund Detail



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
 2013/2014
 School Summary Report

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Elementary Level Departments						
Payroll	2,607.84	2,576.88	2,571.35	\$165,487,863	\$172,653,400	\$171,058,600
Non-Payroll	-	-	-	5,450,641	5,829,900	7,759,300
Middle Level Departments						
Payroll	666.53	659.68	663.39	50,088,147	47,134,400	48,793,100
Non-Payroll	-	-	-	1,745,775	1,555,000	1,610,600
Senior Level Departments						
Payroll	1,510.16	1,500.96	1,485.52	111,837,697	104,370,800	107,659,000
Non-Payroll	-	-	-	4,426,136	6,574,600	6,263,900
Option						
Payroll	346.76	353.36	358.79	25,601,530	25,551,300	25,566,400
Non-Payroll	-	-	-	1,720,743	1,705,500	2,090,400
Total Schools	5,131.29	5,090.88	5,079.05	\$366,358,533	\$365,374,900	\$370,801,300



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Elementary Level

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
General Administration						
Payroll	-	-	-	-	-	-
Non-Payroll	-	-	-	-	-	-
General Instruction						
Payroll	2,236.46	2,208.08	2,206.47	\$141,607,917	\$148,901,400	\$147,595,300
Non-Payroll	-	-	-	4,847,484	5,238,500	7,392,800
Instructional Support						
Payroll	64.93	65.74	62.57	3,531,291	2,095,000	1,965,600
Non-Payroll	-	-	-	85,285	113,000	92,000
Operations and Maintenance						
Payroll	8.80	6.94	8.03	-	278,300	323,700
Non-Payroll	-	-	-	303	-	-
School Administration						
Payroll	297.65	296.12	294.28	19,971,706	20,934,200	21,173,900
Non-Payroll	-	-	-	407,017	455,300	264,400
Special Ed Instruction						
Payroll	-	-	-	376,949	444,500	100
Non-Payroll	-	-	-	110,552	23,100	10,100
Elementary Level Total	2,607.84	2,576.88	2,571.35	\$170,938,504	\$178,483,300	\$178,817,900

Other statistical information can be found in the Informational Section later in this document.



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Elementary Level Detail

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: Elementary						
Payroll						
Principal.	94.00	94.00	94.00	\$8,381,724	\$8,881,800	\$8,961,900
Assistant Principal	15.50	15.50	14.50	1,428,638	1,240,000	1,169,800
Teacher	1,860.19	1,825.93	1,825.54	97,971,761	106,641,000	103,620,900
Substitute Teacher	-	-	-	1,922,691	1,873,800	1,842,800
Counselor	2.00	2.00	2.00	214,325	129,600	126,800
Teacher Librarian	70.00	73.00	70.00	4,974,700	4,876,400	4,680,400
Coordinator - Licensed	1.00	1.00	1.00	79,005	79,400	81,000
Resource Teachers	2.00	2.00	-	479,809	108,500	-
Instructional Coach.	-	-	-	28,456	-	-
Nurse	2.00	2.00	2.00	114,132	111,300	113,500
Psychologist	-	-	-	125	-	-
Social Worker	-	-	-	29,390	-	-
Speech Therapist	-	-	-	100	-	-
Specialist - Classified	2.00	1.75	0.75	47,805	45,300	21,200
School Secretary	184.50	184.50	184.50	6,411,101	6,434,000	6,508,000
Substitute Secretary	-	-	-	(373)	-	1,800
Secretary	1.00	-	-	41,617	-	-
Paraprofessional	306.27	309.15	305.28	7,707,264	5,805,000	5,900,900
Special Interpreter/Tutor	-	-	2.80	97,768	2,500	67,100
Para-Educator	-	-	1.04	(47,455)	-	25,000
Clinic Aides	56.93	57.99	56.82	1,221,150	1,205,600	1,196,000
Sub Para-Educator	-	-	-	45	-	-
Custodian	4.00	3.00	4.00	34,149	122,500	155,700
Food Service Manager	2.34	2.41	2.45	58,759	57,400	58,600
Food Service Hourly Worker	2.46	1.53	2.26	58,476	37,100	54,300
Food Serv. Sub. Worker	-	-	-	4,978	3,600	4,300
Classified - Hourly	1.65	1.12	2.41	207,388	60,300	58,000
One-Time Add'l Salary Pymts	-	-	-	23	-	-
Additional Pay - Certificated	-	-	-	174,066	113,800	103,400
Additional Pay-Classified	-	-	-	28,220	10,100	4,400
Additional Pay-Administrative	-	-	-	562	-	-
Overtime - Classified	-	-	-	42,268	12,300	8,700
Payroll Total	2,607.84	2,576.88	2,571.35	131,712,666	137,851,300	134,764,200
Benefits						
Employee Benefits	-	-	-	33,775,196	34,802,100	36,294,500
Benefits Total	-	-	-	33,775,196	34,802,100	36,294,500
Purchased Services						
Mileage And Travel	-	-	-	49,649	35,600	28,800
Employee Training & Conf	-	-	-	58,337	39,600	30,600
Awards And Banquets	-	-	-	4,569	700	500
Orientation-Inserv-Workshops	-	-	-	1,210	3,200	1,500
Professional Growth	-	-	-	-	12,500	-
Meals/Refreshments	-	-	-	178,151	147,300	56,800
Outdoor Lab Field Trips	-	-	-	-	-	700
Student Transportation.	-	-	-	23,740	3,600	2,500
Student Admission/Entry Fees	-	-	-	15,939	2,300	1,800
Printing	-	-	-	74,983	72,200	34,300
Consultants	-	-	-	6,500	19,000	15,000
Contracted Services	-	-	-	201,687	107,400	41,000
Fleet Maintenance.	-	-	-	8,825	14,800	6,600
Building Rental	-	-	-	1,500	-	-
Equipment Rental	-	-	-	605	300	-
Contract Maint/Eq Repair	-	-	-	49,403	21,300	13,300
Const Maint/Repair - Building	-	-	-	44	4,000	2,000
Software Purch/Lease	-	-	-	99,284	5,600	3,600
Marketing - Advertising	-	-	-	2,261	1,000	700
Equipment/Copier Repair	-	-	-	1,033	3,000	1,500
Telephone Service Order	-	-	-	345	300	-
Telephone/Pagers/Modems	-	-	-	32,099	22,100	12,100
Postage	-	-	-	28,040	22,300	15,300
Permits/Licenses/Fees	-	-	-	30,139	6,400	6,000



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Elementary Level Detail

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Risk Management Charges	-	-	-	-	11,000	8,200
Fees For Dist Membership	-	-	-	220	200	-
Community Relations	-	-	-	2,580	1,000	800
Purchased Services Total	-	-	-	871,144	556,700	283,600
Materials and Supplies						
Contingency	-	-	-	-	354,800	3,197,800
Office Material/Supplies	-	-	-	191,987	117,100	75,100
Office Equipment - Under \$5K	-	-	-	86,299	12,400	16,500
Curriculum Dev/Staff Training	-	-	-	33,710	28,200	36,900
Clinic Supplies/Materials	-	-	-	21,704	21,300	13,100
Custodial Supplies	-	-	-	5,188	7,000	7,000
Instructional Material/Supply	-	-	-	1,809,977	3,466,300	3,247,300
Instructional Equip-Under \$5K	-	-	-	770,796	135,800	132,900
Repair Parts-Instr Equip	-	-	-	2,445	1,300	700
Textbooks	-	-	-	386,406	158,800	126,500
Copier Usage	-	-	-	1,105,236	909,500	572,700
Testing Materials	-	-	-	3,515	5,000	5,600
Graduation Materials	-	-	-	120	-	-
Maint Materials/Supplies	-	-	-	11,905	6,600	6,000
Vehicle Fuel Expense	-	-	-	6,434	-	4,000
Library Materials	-	-	-	50,549	22,400	25,700
Audio Visual Materials	-	-	-	365	300	-
Miscellaneous Expense	-	-	-	4,115	4,200	1,400
Small Equip & Utensils	-	-	-	4,434	9,900	5,900
Broken/Damaged Inventory	-	-	-	-	1,000	-
Materials and Supplies Total	-	-	-	4,495,184	5,261,900	7,475,100
Capital and Transfer						
Office Equipment	-	-	-	-	800	500
Vehicles - Utility Fleet	-	-	-	21,603	-	-
Instructional/Curric Equipmnt	-	-	-	24,369	10,500	-
Transfers.	-	-	-	38,341	-	-
Capital and Transfer Total	-	-	-	84,313	11,300	500
Total	2,607.84	2,576.88	2,571.35	\$170,938,504	\$178,483,300	\$178,817,900





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Middle Level

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
General Instruction						
Payroll	539.28	532.68	536.08	\$39,628,410	\$37,797,700	\$39,349,300
Non-Payroll	-	-	-	1,450,130	1,341,800	1,441,900
Instructional Support						
Payroll	47.25	47.50	47.31	3,488,048	3,349,500	3,307,500
Non-Payroll	-	-	-	43,412	37,700	25,900
Operations and Maintenance						
Payroll	-	-	-	-	-	-
Non-Payroll	-	-	-	-	-	-
School Administration						
Payroll	80.00	79.50	80.00	6,492,222	5,987,300	6,136,300
Non-Payroll	-	-	-	219,125	167,800	136,500
Special Ed Instruction						
Payroll	-	-	-	479,468	-	-
Non-Payroll	-	-	-	33,107	7,700	6,300
Middle Level Total	666.53	659.68	663.39	\$51,833,922	\$48,689,500	\$50,403,700

Other statistical information can be found in the Informational Section later in this document.



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Middle Level Detail

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: Middle						
Payroll						
Principal.	19.00	19.00	19.00	\$1,883,018	\$1,767,000	\$1,816,400
Assistant Principal	19.00	19.00	19.00	1,705,636	1,520,000	1,533,300
Teacher	503.79	497.56	500.69	29,152,358	27,887,500	28,571,800
Substitute Teacher	-	-	-	503,154	522,500	526,100
Counselor	38.00	38.00	38.00	2,545,023	2,464,300	2,411,100
Teacher Librarian	18.50	18.00	18.00	1,213,956	1,202,400	1,202,600
Resource Teachers	-	-	-	10,141	-	-
School Secretary	42.00	41.50	42.00	1,534,845	1,446,800	1,480,300
Substitute Secretary	-	-	-	11,412	22,100	-
Paraprofessional	16.99	17.12	17.08	952,095	303,400	298,100
Special Interpreter/Tutor	-	-	-	6,696	-	-
Clinic Aides	9.25	9.50	9.31	207,438	190,700	194,100
Classified - Hourly	-	-	0.31	67,664	19,800	7,500
Additional Pay - Certificated	-	-	-	74,453	700	800
Additional Pay-Classified	-	-	-	3,103	1,900	-
Additional Pay-Administrative	-	-	-	8,849	-	-
Overtime - Classified	-	-	-	6,692	800	4,100
Payroll Total	666.53	659.68	663.39	39,886,534	37,349,900	38,046,200
Benefits						
Employee Benefits	-	-	-	10,201,614	9,784,100	10,747,000
Benefits Total	-	-	-	10,201,614	9,784,100	10,747,000
Purchased Services						
Mileage And Travel	-	-	-	13,140	2,200	1,800
Employee Training & Conf	-	-	-	31,880	11,100	13,300
Awards And Banquets	-	-	-	2,268	-	-
Professional Growth	-	-	-	40	200	200
Meals/Refreshments	-	-	-	10,810	3,000	1,000
Student Transportation.	-	-	-	6,119	2,300	-
Student Admission/Entry Fees	-	-	-	4,869	200	300
Printing	-	-	-	28,545	9,500	3,300
Contracted Services	-	-	-	63,302	2,200	500
Equipment Rental	-	-	-	494	-	-
Contract Maint/Eq Repair	-	-	-	51,013	1,800	800
Software Purch/Lease	-	-	-	27,206	-	-
Marketing - Advertising	-	-	-	397	-	-
Telephone/Pagers/Modems	-	-	-	13,766	6,000	1,400
Postage	-	-	-	19,409	6,500	3,800
Permits/Licenses/Fees	-	-	-	9,156	400	100
Fees For Dist Membership	-	-	-	89	300	-
Community Relations	-	-	-	1,329	700	-
Music	-	-	-	300	-	-
Purchased Services Total	-	-	-	284,132	46,400	26,500
Materials and Supplies						
Contingency	-	-	-	-	168,600	390,500
Office Material/Supplies	-	-	-	130,843	58,800	41,100
Office Equipment - Under \$5K	-	-	-	33,791	2,000	-
Curriculum Dev/Staff Training	-	-	-	32,526	6,600	500
Clinic Supplies/Materials	-	-	-	4,636	3,300	1,000
Custodial Supplies	-	-	-	21	-	-
Instructional Material/Supply	-	-	-	615,695	1,035,300	972,500
Instructional Equip-Under \$5K	-	-	-	279,621	7,700	8,900
Repair Parts-Instr Equip	-	-	-	3,049	-	-
Textbooks	-	-	-	23,297	21,500	6,600
Copier Usage	-	-	-	232,844	176,300	148,700
Testing Materials	-	-	-	778	2,000	-
Maint Materials/Supplies	-	-	-	3,632	10,000	200
Library Materials	-	-	-	34,297	15,500	14,000
Audio Visual Materials	-	-	-	3,420	1,000	-
Miscellaneous Expense	-	-	-	4,202	-	-
Materials and Supplies Total	-	-	-	1,402,651	1,509,100	1,584,000



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Middle Level Detail

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Capital and Transfer						
Office Equipment	-	-	-	5,787	-	-
Transfers.	-	-	-	53,205	-	-
Capital and Transfer Total	-	-	-	58,992	-	-
Total	666.53	659.68	663.39	\$51,833,922	\$48,689,500	\$50,403,700





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Senior Level

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
General Administration						
Payroll	-	-	-	-	-	\$200
Non-Payroll	-	-	-	-	-	-
General Instruction						
Payroll	1,204.11	1,193.68	1,181.91	\$89,429,996	\$83,439,500	\$86,231,100
Non-Payroll	-	-	-	3,540,220	5,748,500	5,662,100
Instructional Support						
Payroll	81.55	83.78	80.61	6,286,935	6,182,000	5,205,400
Non-Payroll	-	-	-	134,293	162,700	76,900
Operations and Maintenance						
Payroll	57.00	57.00	57.00	1,979,845	1,913,600	1,961,600
Non-Payroll	-	-	-	199	-	-
School Administration						
Payroll	167.50	166.50	166.00	13,403,994	12,835,700	13,354,200
Non-Payroll	-	-	-	639,289	609,700	481,100
Special Ed Instruction						
Payroll	-	-	-	736,926	-	906,600
Non-Payroll	-	-	-	112,135	53,700	43,700
Senior Level Total	1,510.16	1,500.96	1,485.52	\$116,263,834	\$110,945,400	\$113,922,900

Other statistical information can be found in the Informational Section later in this document.



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Senior Level Detail

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: Senior						
Payroll						
Director	0.50	-	-	\$45,537	-	-
Principal.	18.00	18.00	18.00	1,932,765	1,682,600	1,728,800
Assistant Principal	72.00	73.00	73.00	5,957,425	5,829,200	5,874,700
Teacher	1,111.99	1,100.12	1,088.92	65,752,227	61,440,900	63,626,500
Substitute Teacher	-	-	-	1,032,277	1,164,700	1,153,100
Counselor	72.00	70.00	69.00	4,718,145	4,539,000	4,378,600
Teacher Librarian	17.00	17.00	17.50	1,199,902	1,135,600	1,168,800
Resource Teachers	5.00	5.00	5.00	909,755	314,300	285,400
Instructional Coach.	15.30	15.30	15.30	906,646	982,600	984,300
Nurse	1.00	1.00	1.00	50,758	50,200	63,500
Specialist - Classified	1.00	3.00	2.00	27,387	99,800	66,400
Technician - Classified	1.00	2.00	2.00	93,664	68,600	64,300
School Secretary	75.00	75.50	74.00	2,616,946	2,619,000	2,604,000
Substitute Secretary	-	-	-	989	200	300
Secretary	1.00	-	-	-	-	-
Paraprofessional	53.82	55.26	54.19	1,757,069	1,026,800	1,039,200
Special Interpreter/Tutor	-	-	-	28,504	-	-
Clinic Aides	8.55	8.78	8.61	183,704	175,100	180,100
Athletic Game Workers	-	-	-	-	-	-
Custodian	-	-	-	-	-	-
Campus Supervisor.	57.00	57.00	57.00	1,446,592	1,515,800	1,545,200
Classified - Hourly	-	-	-	46,498	-	-
Additional Pay - Certificated	-	-	-	159,988	19,500	36,200
Additional Pay-Classified	-	-	-	26,585	100	200
Additional Pay-Administrative	-	-	-	7,258	19,000	3,200
Overtime - Classified	-	-	-	41,396	19,700	13,300
Payroll Total	1,510.16	1,500.96	1,485.52	88,942,017	82,702,700	84,816,100
Benefits						
Employee Benefits	-	-	-	22,895,681	21,668,100	22,842,900
Benefits Total	-	-	-	22,895,681	21,668,100	22,842,900
Purchased Services						
Mileage And Travel	-	-	-	71,184	11,700	8,000
Employee Training & Conf	-	-	-	101,232	63,500	42,700
Awards And Banquets	-	-	-	7,295	1,500	1,500
Orientation-Inserv-Workshops	-	-	-	415	300	400
Professional Growth	-	-	-	571	-	-
Meals/Refreshments	-	-	-	19,559	6,000	4,500
Student Transportation.	-	-	-	50,068	19,400	13,200
Student Admission/Entry Fees	-	-	-	66,781	8,800	8,100
Athletics - Security	-	-	-	-	-	-
Printing	-	-	-	40,033	19,200	14,600
Consultants	-	-	-	-	44,100	-
Contracted Services	-	-	-	269,671	73,500	47,300
Building Rental	-	-	-	-	-	-
Equipment Rental	-	-	-	(67)	100	200
Contract Maint/Eq Repair	-	-	-	60,234	9,100	4,300
Software Purch/Lease	-	-	-	59,064	1,500	-
Marketing - Advertising	-	-	-	4,543	-	-
Equipment/Copier Repair	-	-	-	325	-	-
Telephone/Pagers/Modems	-	-	-	44,837	14,400	9,500
Postage	-	-	-	61,418	16,700	30,800
Permits/Licenses/Fees	-	-	-	31,109	4,200	-
Risk Management Charges	-	-	-	4,077	-	-
Fees For Dist Membership	-	-	-	678	4,100	4,100
District Meetings/Conferences	-	-	-	900	(200)	(200)
Community Relations	-	-	-	2,450	-	-
Forensics	-	-	-	1,675	3,100	2,700
Newspaper	-	-	-	1,551	5,500	2,300
Music	-	-	-	-	2,600	2,600
Tuition Reimb-Other Facilities	-	-	-	-	500	-



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Senior Level Detail

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Purchased Services Total	-	-	-	899,602	309,600	196,600
Materials and Supplies						
Contingency	-	-	-	-	2,948,800	2,980,800
Office Material/Supplies	-	-	-	298,365	275,600	160,000
Office Equipment - Under \$5K	-	-	-	124,497	5,500	-
Curriculum Dev/Staff Training	-	-	-	11,269	1,000	11,000
Clinic Supplies/Materials	-	-	-	4,521	23,200	800
Custodial Supplies	-	-	-	94	-	-
Instructional Material/Supply	-	-	-	1,294,883	2,690,000	2,686,200
Instructional Equip-Under \$5K	-	-	-	701,085	63,300	31,500
Repair Parts-Instr Equip	-	-	-	2,169	900	900
Textbooks	-	-	-	204,335	49,500	56,000
Copier Usage	-	-	-	524,258	158,000	98,900
Testing Materials	-	-	-	8,336	3,900	1,000
Graduation Materials	-	-	-	2,739	4,300	7,300
Athletic Supplies	-	-	-	11	-	4,700
Maint Materials/Supplies	-	-	-	5,552	2,700	2,600
Vehicle Parts & Supplies	-	-	-	614	-	-
Library Materials	-	-	-	65,338	24,000	15,100
Audio Visual Materials	-	-	-	4,517	-	-
Miscellaneous Expense	-	-	-	35,506	500	100
Small Equip & Utensils	-	-	-	1,235	-	-
Materials and Supplies Total	-	-	-	3,289,324	6,251,200	6,057,100
Capital and Transfer						
Office Equipment	-	-	-	-	3,800	200
Instructional/Curric Equipmnt	-	-	-	-	10,000	10,000
Building Improvements.	-	-	-	13,224	-	-
Transfers.	-	-	-	223,986	-	-
Capital and Transfer Total	-	-	-	237,211	13,800	10,200
Total	1,510.16	1,500.96	1,485.52	\$116,263,834	\$110,945,400	\$113,922,900





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Option

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
General Administration						
Payroll	-	-	-	-	-	-
Non-Payroll	-	-	-	-	-	-
General Instruction						
Payroll	256.38	263.80	267.35	\$19,052,354	\$19,183,500	\$19,559,200
Non-Payroll	-	-	-	1,391,975	1,316,600	1,812,300
Instructional Support						
Payroll	22.63	23.31	23.69	1,693,813	1,650,300	1,696,600
Non-Payroll	-	-	-	34,115	73,200	23,800
Operations and Maintenance						
Payroll	10.00	10.00	10.00	315,989	336,300	345,100
Non-Payroll	-	-	-	10	-	-
School Administration						
Payroll	57.75	56.25	57.75	4,428,939	4,381,200	3,965,600
Non-Payroll	-	-	-	282,622	314,800	253,900
Special Ed Instruction						
Payroll	-	-	-	110,435	-	-
Non-Payroll	-	-	-	12,021	900	300
Option Total	346.76	353.36	358.79	\$27,322,274	\$27,256,800	\$27,656,800

Other statistical information can be found in the Informational Section later in this document.



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Option Level Detail

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: Option						
Payroll						
Director	1.00	1.00	1.00	\$86,997	\$91,200	\$97,700
Principal.	7.00	7.00	7.00	715,292	651,000	669,200
Assistant Principal	12.50	12.50	12.00	1,020,399	1,013,400	968,200
Technical Specialist	1.00	1.00	1.00	73,573	73,700	75,800
Teacher	222.70	227.25	231.55	13,703,457	13,738,100	13,761,400
Substitute Teacher	-	-	-	252,596	247,700	243,300
Counselor	19.00	19.50	20.00	1,305,233	1,234,600	1,268,900
Teacher Librarian	7.00	7.00	7.00	493,492	467,600	467,600
Resource Teachers	0.50	1.00	1.00	120,767	68,000	56,100
Instructional Coach.	6.60	6.10	6.10	182,636	387,700	392,700
Psychologist	-	-	-	35,628	-	-
Social Worker	0.50	0.50	0.50	-	33,300	33,300
Specialist - Classified	-	-	-	25,469	-	-
Technician - Classified	8.50	12.00	13.50	337,168	501,100	474,300
School Secretary	25.25	27.75	27.75	840,372	996,800	977,900
Substitute Secretary	-	-	-	1,385	1,600	-
Secretary	2.00	-	-	91,623	-	-
Paraprofessional	16.58	16.95	16.70	393,055	315,100	302,300
Clinic Aides	3.63	3.81	3.69	73,847	74,900	67,600
Sub Para-Educator	-	-	-	519	-	-
Athletic Game Workers	-	-	-	-	-	-
Custodian	-	-	-	-	-	-
Campus Supervisor.	10.00	10.00	10.00	228,863	266,600	272,000
Food Service Hourly Worker	2.00	-	-	44,318	-	-
Classified - Hourly	1.00	-	-	35,649	800	-
Certificated - Hourly	-	-	-	119,088	60,600	-
Additional Pay - Certificated	-	-	-	227,412	225,200	10,000
Additional Pay-Classified	-	-	-	24,833	1,600	-
Additional Pay-Administrative	-	-	-	-	1,600	-
Overtime - Classified	-	-	-	19,282	1,800	3,500
Payroll Total	346.76	353.36	358.79	20,452,953	20,454,000	20,141,800
Benefits						
Employee Benefits	-	-	-	5,148,578	5,097,300	5,424,600
Benefits Total	-	-	-	5,148,578	5,097,300	5,424,600
Purchased Services						
Mileage And Travel	-	-	-	8,906	6,400	7,800
Employee Training & Conf	-	-	-	11,366	9,600	5,600
Awards And Banquets	-	-	-	1,502	-	-
Orientation-Inserv-Workshops	-	-	-	45	-	-
Meals/Refreshments	-	-	-	4,545	-	-
Student Transportation.	-	-	-	31,102	31,000	26,000
Student Admission/Entry Fees	-	-	-	10,308	100	-
Printing	-	-	-	15,388	21,200	5,400
Consultants	-	-	-	-	5,000	-
Contracted Services	-	-	-	57,206	70,200	47,900
Fleet Maintenance.	-	-	-	26,461	37,500	28,500
Refuse & Dump Fees	-	-	-	450	500	-
Equipment Rental	-	-	-	996	1,500	3,000
Contract Maint/Eq Repair	-	-	-	40,012	27,400	22,200
Const Maint/Repair - Building	-	-	-	-	5,000	700
Software Purch/Lease	-	-	-	9,368	7,200	-
Marketing - Advertising	-	-	-	26,356	50,000	-
Telephone Service Order	-	-	-	124	-	-
Telephone/Pagers/Modems	-	-	-	14,337	11,100	9,700
Postage	-	-	-	12,740	10,700	8,700
Permits/Licenses/Fees	-	-	-	3,600	1,000	800
Risk Management Charges	-	-	-	15,750	18,000	15,000
Community Relations	-	-	-	6,627	-	-
Purchased Services Total	-	-	-	297,186	313,400	181,300



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Option Level Detail

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Materials and Supplies						
Contingency	-	-	-	-	265,500	878,100
Office Material/Supplies	-	-	-	59,614	36,600	46,900
Office Equipment - Under \$5K	-	-	-	35,313	22,000	8,500
Curriculum Dev/Staff Training	-	-	-	4,648	3,000	1,000
Clinic Supplies/Materials	-	-	-	1,116	1,700	2,400
Custodial Supplies	-	-	-	10	100	100
Instructional Material/Supply	-	-	-	547,655	735,800	570,100
Instructional Equip-Under \$5K	-	-	-	348,056	118,200	110,200
Repair Parts-Instr Equip	-	-	-	559	-	-
Textbooks	-	-	-	25,642	17,200	56,700
Copier Usage	-	-	-	95,090	62,300	77,900
Testing Materials	-	-	-	1,830	10,000	-
Graduation Materials	-	-	-	3,975	4,000	-
Maint Materials/Supplies	-	-	-	8,831	5,300	5,300
Small Hand Tools	-	-	-	11,783	19,400	22,200
Library Materials	-	-	-	5,815	-	6,300
Audio Visual Materials	-	-	-	(274)	-	-
Miscellaneous Expense	-	-	-	13,343	-	-
Materials and Supplies Total	-	-	-	1,163,005	1,301,100	1,785,700
Capital and Transfer						
Instructional/Curric Equipmnt	-	-	-	237,590	68,000	121,800
Building Improvements.	-	-	-	-	23,000	1,600
Transfers.	-	-	-	22,962	-	-
Capital and Transfer Total	-	-	-	260,552	91,000	123,400
Total	346.76	353.36	358.79	\$27,322,274	\$27,256,800	\$27,656,800





Athletics and Activities

Athletics and Activities Department is responsible for providing a program integrated with the total educational program of the school district.

The Athletic Department also:

Supervises athletic and activity policies and procedures for high schools to ensure compliance with district, state, and national regulations;

Assists schools with various management issues including budget, league business, game scheduling, and contracting officials, athletic trainers and security;

Assists athletic directors at each of the 17 high schools in the management of 25 varsity sports with up to 50 levels which support nearly 12,700 student participants;

Assists activity directors with 8 sanctioned activities and over 170 clubs;

Manages and maintains five stadiums on four sites encompassing over 48 acres to ensure a safe and enjoyable environment for participants and spectators.

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
General Instruction						
Payroll	7.92	7.80	7.83	\$5,256,246	\$5,652,500	\$5,676,100
Non-Payroll	-	-	-	2,974,640	2,545,700	2,545,700
Instructional Support						
Payroll	4.50	3.50	3.50	271,931	238,500	244,200
Non-Payroll	-	-	-	7,864	24,700	24,700
Total	12.42	11.30	11.33	\$8,510,681	\$8,461,400	\$8,490,700





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail

Athletics and Activities

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Payroll						
Executive Director	1.00	1.00	1.00	\$81,899	\$82,700	\$84,400
Manager	1.00	1.00	1.00	77,561	78,400	64,900
Substitute Teacher	-	-	-	39,056	13,900	13,900
Technician - Classified	2.50	1.50	1.50	79,434	50,000	51,000
Secretary	1.00	1.00	1.00	39,606	38,000	38,700
Trades Technician	5.00	5.00	5.00	209,448	217,300	217,200
Athletic Game Workers	-	-	-	139,172	132,500	132,500
Classified - Hourly	1.92	1.80	1.83	41,339	42,900	43,800
Additional Pay - Certificated	-	-	-	3,952,380	3,957,900	3,957,900
Additional Pay-Classified	-	-	-	1,031	-	-
Overtime - Classified	-	-	-	56,422	54,400	54,400
Payroll Total	12.42	11.30	11.33	4,717,348	4,668,000	4,658,700
Benefits						
Employee Benefits	-	-	-	810,830	1,223,000	1,261,600
Benefits Total	-	-	-	810,830	1,223,000	1,261,600
Purchased Services						
Mileage And Travel	-	-	-	22,552	5,000	5,000
Employee Training & Conf	-	-	-	5,668	500	500
Awards And Banquets	-	-	-	38,821	20,300	20,300
Meals/Refreshments	-	-	-	5,151	200	200
Athletic Game Costs	-	-	-	144,414	44,400	44,400
Student Transportation.	-	-	-	599,739	616,000	616,000
Student Admission/Entry Fees	-	-	-	85,938	-	-
Athletic Trainers	-	-	-	781,157	791,200	791,200
Game Officials	-	-	-	399,915	375,000	375,000
Athletics - Security	-	-	-	27,817	37,900	37,900
Printing	-	-	-	2,804	11,000	11,000
Contract Labor	-	-	-	1,431	1,000	1,000
Contracted Services	-	-	-	86,146	11,500	11,500
Fleet Maintenance.	-	-	-	10,419	19,000	19,000
Building Rental	-	-	-	4,832	14,700	14,700
Equipment Rental	-	-	-	4,511	-	-
Contract Maint/Eq Repair	-	-	-	57,982	60,000	60,000
Software Purch/Lease	-	-	-	-	300	300
Marketing - Advertising	-	-	-	143	-	-
Telephone/Pagers/Modems	-	-	-	2,872	1,200	1,200
Postage	-	-	-	2,206	1,000	1,000
Permits/Licenses/Fees	-	-	-	3,185	-	-
Fees For Dist Membership	-	-	-	47,431	50,000	50,000
Community Relations	-	-	-	2,409	-	-
Purchased Services Total	-	-	-	2,337,544	2,060,200	2,060,200
Materials and Supplies						
Office Material/Supplies	-	-	-	3,279	4,000	4,000
Office Equipment - Under \$5K	-	-	-	708	-	-
Instructional Material/Supply	-	-	-	882	-	-
Instructional Equip-Under \$5K	-	-	-	1,315	-	-
Copier Usage	-	-	-	7,424	1,500	1,500
Graduation Materials	-	-	-	(1,375)	-	-
Athletic Supplies	-	-	-	502,175	421,700	421,700
Maint Materials/Supplies	-	-	-	89,918	83,000	83,000
Audio Visual Materials	-	-	-	34	-	-
Miscellaneous Expense	-	-	-	3,991	-	-
Materials and Supplies Total	-	-	-	608,350	510,200	510,200
Capital and Transfer						
Athletic Equipment	-	-	-	8,329	-	-
Transfers.	-	-	-	28,281	-	-
Capital and Transfer Total	-	-	-	36,610	-	-
Athletics and Activities Total	12.42	11.30	11.33	\$8,510,681	\$8,461,400	\$8,490,700





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
 2013/2014
 Division Summary Report

Board of Education

The Board of Education is the policy-making body of the school district consisting of five elected citizen volunteers who ensure proper stewardship of financial resources, educational planning and evaluation, staffing, school facilities, and communications. The Board of Education acts as a court of appeal for employees, students, and the public on issues involving board policy or implementation of that policy.

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
General Administration						
Payroll	-	-	-	\$36,000	\$13,000	\$31,800
Non-Payroll	-	-	-	\$418,658	\$765,800	\$465,800
Total	-	-	-	\$454,658	\$778,800	\$497,600





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
 General Fund Department Detail
 Board of Education

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: Board of Education						
Payroll						
Executive Director	-	-	-	\$11,870	-	-
Director	-	-	-	12,029	-	-
Additional Pay-Classified	-	-	-	3,750	-	-
Additional Pay-Administrative	-	-	-	-	11,000	25,000
Payroll Total	-	-	-	27,650	11,000	25,000
Benefits						
Employee Benefits	-	-	-	8,350	2,000	6,800
Benefits Total	-	-	-	8,350	2,000	6,800
Purchased Services						
Mileage And Travel	-	-	-	\$5,261	-	-
Audit Fees	-	-	-	163,560	150,000	150,000
Legal Fees	-	-	-	4,143	40,000	40,000
Election Expenses	-	-	-	167,254	450,000	150,000
Printing	-	-	-	8,365	9,000	9,000
Consultants	-	-	-	5,500	5,500	5,500
Telephone/Pagers/Modems	-	-	-	506	1,000	1,000
Postage	-	-	-	121	1,000	1,000
Fees For Dist Membership	-	-	-	46,882	80,500	80,500
District Meetings/Conferences	-	-	-	12,852	16,000	16,000
Community Relations	-	-	-	1,667	1,000	1,000
Purchased Services Total	-	-	-	416,111	754,000	454,000
Materials and Supplies						
Contingency	-	-	-	-	10,000	10,000
Office Material/Supplies	-	-	-	2,547	1,800	1,800
Materials and Supplies Total	-	-	-	2,547	11,800	11,800
Capital and Transfer						
Total	-	-	-	\$454,658	\$778,800	\$497,600



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
 2013/2014
 General Fund Department Detail
 Board of Education.

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 91000						
Purchased Services						
Mileage And Travel	-	-	-	\$5,261	-	-
Audit Fees	-	-	-	163,560	150,000	150,000
Legal Fees	-	-	-	4,143	40,000	40,000
Election Expenses	-	-	-	167,254	450,000	150,000
Printing	-	-	-	8,365	9,000	9,000
Consultants	-	-	-	5,500	5,500	5,500
Telephone/Pagers/Modems	-	-	-	492	1,000	1,000
Postage	-	-	-	121	1,000	1,000
Fees For Dist Membership	-	-	-	46,882	80,500	80,500
District Meetings/Conferences	-	-	-	12,852	16,000	16,000
Community Relations	-	-	-	1,667	1,000	1,000
Purchased Services Total	-	-	-	416,097	754,000	454,000
Materials and Supplies						
Contingency	-	-	-	-	10,000	10,000
Office Material/Supplies	-	-	-	2,547	1,800	1,800
Materials and Supplies Total	-	-	-	2,547	11,800	11,800
Capital and Transfer						
Total	-	-	-	\$418,644	\$765,800	\$465,800



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Jefferson Foundation

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 98100						
Payroll						
Executive Director	-	-	-	\$11,870	-	-
Director	-	-	-	12,029	-	-
Additional Pay-Classified	-	-	-	3,750	-	-
Additional Pay-Administrative	-	-	-	-	11,000	25,000
Payroll Total	-	-	-	27,650	11,000	25,000
Benefits						
Employee Benefits	-	-	-	8,350	2,000	6,800
Benefits Total	-	-	-	8,350	2,000	6,800
Purchased Services						
Telephone/Pagers/Modems	-	-	-	\$14	-	-
Purchased Services Total	-	-	-	14	-	-
Materials and Supplies						
Capital and Transfer						
Total	-	-	-	\$36,014	\$13,000	\$31,800





Custodial Services

Custodial Services consists of full-time, part-time, and substitute employees who are responsible for providing a safe, healthy, and clean environment in the district's more than 160 facilities so students can learn, staff can work, and the community can enjoy.

Custodial Services is also a key component in the numerous site-based conservation and recycling programs established within the district. For example, Custodial Services assists Landscape Services in water conservation and actively monitors energy consumption and conservation at our district facilities. They also support the many recycling programs through which items, from paper to printer cartridges, are recycled.

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Operations and Maintenance						
Payroll	498.62	486.04	486.05	\$24,072,466	\$24,428,700	\$23,712,000
Non-Payroll	-	-	-	811,553	841,900	841,900
Total	498.62	486.04	486.05	\$24,884,019	\$25,270,600	\$24,553,900





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Custodial

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Budget	2012/2013 Budget	2013/2014 Budget
Director	1.00	1.00	1.00	\$81,447	\$82,900	\$80,300
Supervisor	1.00	2.00	2.00	65,106	130,900	131,000
Technician - Classified	2.00	2.00	2.00	86,176	86,400	88,100
Group Leader	1.00	1.00	1.00	-	56,100	57,200
Trades Technician	9.00	9.00	9.00	201,714	488,000	497,700
Custodian	484.00	470.40	470.40	16,720,197	17,452,800	17,322,000
Substitute Custodian	-	-	-	947,483	253,100	253,100
Classified - Hourly	0.62	0.64	0.65	-	15,200	15,500
Additional Pay-Classified	-	-	-	89,078	70,000	70,000
Overtime - Classified	-	-	-	397,781	167,100	167,100
Payroll Total	498.62	486.04	486.05	18,588,982	18,802,500	18,682,000
Benefits						
Employee Benefits	-	-	-	5,483,484	5,626,200	5,030,000
Benefits Total	-	-	-	5,483,484	5,626,200	5,030,000
Purchased Services						
Mileage And Travel	-	-	-	6,880	8,700	6,700
Employee Training & Conf	-	-	-	234	6,600	4,600
Awards And Banquets	-	-	-	1,560	2,000	2,000
Contract Maint/Eq Repair	-	-	-	-	3,000	3,000
Const Maint/Repair - Building	-	-	-	900	-	-
Telephone/Pagers/Modems	-	-	-	9,835	15,600	15,600
Postage	-	-	-	667	300	300
Purchased Services Total	-	-	-	20,076	36,200	32,200
Materials and Supplies						
Office Material/Supplies	-	-	-	3,279	5,000	8,000
Office Equipment - Under \$5K	-	-	-	915	-	-
Custodial Supplies	-	-	-	659,256	640,900	640,900
Copier Usage	-	-	-	790	800	1,800
Maint Materials/Supplies	-	-	-	159	100,000	100,000
Small Hand Tools	-	-	-	18,806	2,000	2,000
Uniforms	-	-	-	225	1,500	3,500
Materials and Supplies Total	-	-	-	683,431	750,200	756,200
Capital and Transfer						
Plant/Shop Equipment	-	-	-	108,047	55,500	53,500
Capital and Transfer Total	-	-	-	108,047	55,500	53,500
Custodial Total	498.62	486.04	486.05	\$24,884,019	\$25,270,600	\$24,553,900





District Leadership and Communications

District Leadership and Communications includes departments such as the Superintendent, Support Services Management, Communications, and Employee Relations. These departments are responsible for the operational management of the district. They oversee the instructional needs of the students, the management of all sites and facilities, employee negotiations, complaints, and grievances, and all communications both internally among employees and externally with parents and community.

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actuals	2012/2013 Budget	2013/2014 Budget
General Administration						
Payroll	17.43	16.28	16.28	\$1,730,961	\$1,798,100	\$1,875,300
Non-Payroll	-	-	-	328,347	411,700	484,300
Instructional Support						
Non-Payroll	-	-	-	31,913	-	50,000
Operations and Maintenance						
Payroll	2.00	2.00	2.00	274,654	277,000	292,700
Non-Payroll	-	-	-	54,992	80,300	80,300
Total	19.43	18.28	18.28	\$2,420,866	\$2,567,100	\$2,782,600





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2013/2014

General Fund Department Detail

District Leadership and Communications

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: District Leadership and Communications						
Payroll						
Superintendent	1.00	1.00	1.00	\$215,728	\$201,300	\$221,700
Chief Operating Officer	1.00	1.00	-	146,260	147,800	-
Chief Officer	-	-	3.00	-	-	421,100
Executive Director	2.00	2.00	-	261,792	265,200	-
Director	2.00	2.00	2.00	183,976	185,800	194,300
Manager	4.00	4.00	4.00	301,291	301,200	306,000
Technical Specialist	3.00	3.00	3.00	217,415	226,000	230,600
Substitute Teacher	-	-	-	471	1,400	1,400
Administrative Assistant	3.00	3.00	3.00	142,948	158,600	166,200
Substitute Secretary	-	-	-	12,237	1,400	1,400
Investigator	2.00	2.00	2.00	147,365	148,900	151,800
Classified - Hourly	1.43	0.28	0.28	3,432	6,700	6,800
Additional Pay-Classified	-	-	-	400	-	-
Additional Pay-Administrative	-	-	-	9,880	-	6,800
Payroll Total	19.43	18.28	18.28	1,643,194	1,644,300	1,708,100
Benefits						
Employee Benefits	-	-	-	362,421	430,800	459,900
Benefits Total	-	-	-	362,421	430,800	459,900
Purchased Services						
Mileage And Travel	-	-	-	\$4,065	\$8,600	\$8,600
Employee Training & Conf	-	-	-	33,596	2,000	2,000
Orientation-Inserv-Workshops	-	-	-	4,075	4,000	4,000
Required Physical Exams	-	-	-	535	1,000	1,000
Meals/Refreshments	-	-	-	80	4,700	4,700
Student Transportation.	-	-	-	5,397	-	-
Legal Fees	-	-	-	199,938	249,400	299,400
Printing	-	-	-	3,483	5,600	5,600
ADA/Legal Settlement	-	-	-	266	8,900	8,900
Consultants	-	-	-	6,038	800	50,800
Negotiation & Arbitration	-	-	-	5,811	14,000	14,000
Contract Labor	-	-	-	14,083	5,500	5,500
Contracted Services	-	-	-	38,686	37,500	60,100
Contract Maint/Eq Repair	-	-	-	1,069	10,800	10,800
Software Purch/Lease	-	-	-	-	200	200
Telephone/Pagers/Modems	-	-	-	3,387	2,600	2,600
Postage	-	-	-	517	1,600	1,600
Fees For Dist Membership	-	-	-	2,188	800	800
District Meetings/Conferences	-	-	-	228	-	-
Community Relations	-	-	-	23,685	23,000	23,000
Purchased Services Total	-	-	-	347,126	381,000	503,600
Materials and Supplies						
Contingency	-	-	-	-	66,300	66,300
Office Material/Supplies	-	-	-	58,043	35,500	35,500
Copier Usage	-	-	-	5,140	6,700	6,700
Photographic Supplies	-	-	-	4,942	2,500	2,500
Materials and Supplies Total	-	-	-	68,125	111,000	111,000
Capital and Transfer						
Total	19.43	18.28	18.28	\$2,420,866	\$2,567,100	\$2,782,600



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Superintendent Office

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 91010						
Payroll						
Superintendent	1.00	1.00	1.00	\$215,728	\$201,300	\$221,700
Manager	2.00	2.00	2.00	141,230	139,500	141,200
Substitute Teacher	-	-	-	471	1,400	1,400
Substitute Secretary	-	-	-	12,237	-	-
Additional Pay-Classified	-	-	-	400	-	-
Additional Pay-Administrative	-	-	-	3,136	-	-
Payroll Total	3.00	3.00	3.00	373,202	342,200	364,300
Benefits						
Employee Benefits	-	-	-	78,046	89,700	98,100
Benefits Total	-	-	-	78,046	89,700	98,100
Purchased Services						
Orientation-Inserv-Workshops	-	-	-	\$4,075	\$4,000	\$4,000
Meals/Refreshments	-	-	-	80	4,700	4,700
Student Transportation.	-	-	-	5,397	-	-
Legal Fees	-	-	-	3,203	55,000	55,000
Printing	-	-	-	1,430	2,200	2,200
Contracted Services	-	-	-	2,000	-	-
Telephone/Pagers/Modems	-	-	-	341	300	300
Postage	-	-	-	128	900	900
Fees For Dist Membership	-	-	-	815	-	-
District Meetings/Conferences	-	-	-	228	-	-
Community Relations	-	-	-	16,543	13,700	13,700
Purchased Services Total	-	-	-	34,239	80,800	80,800
Materials and Supplies						
Contingency	-	-	-	-	66,300	66,300
Office Material/Supplies	-	-	-	18,075	7,000	7,000
Copier Usage	-	-	-	2,501	4,000	4,000
Materials and Supplies Total	-	-	-	20,576	77,300	77,300
Capital and Transfer						
Total	3.00	3.00	3.00	\$506,063	\$590,000	\$620,500



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Communications Office

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 91300						
Payroll						
Chief Officer	-	-	1.00	-	-	\$119,700
Executive Director	1.00	1.00	-	115,532	117,400	-
Manager	1.00	1.00	1.00	89,057	90,000	91,700
Technical Specialist	3.00	3.00	3.00	217,415	226,000	230,600
Administrative Assistant	1.00	1.00	1.00	48,525	49,000	50,000
Classified - Hourly	1.16	-	-	3,432	-	-
Payroll Total	7.16	6.00	6.00	473,961	482,400	492,000
Benefits						
Employee Benefits	-	-	-	109,657	126,400	132,500
Benefits Total	-	-	-	109,657	126,400	132,500
Purchased Services						
Mileage And Travel	-	-	-	\$2,866	\$4,000	\$4,000
Employee Training & Conf	-	-	-	469	300	300
Printing	-	-	-	212	500	500
Contracted Services	-	-	-	675	3,000	12,100
Telephone/Pagers/Modems	-	-	-	43	200	200
Postage	-	-	-	126	300	300
Community Relations	-	-	-	81	500	500
Purchased Services Total	-	-	-	4,472	8,800	17,900
Materials and Supplies						
Office Material/Supplies	-	-	-	14,022	3,300	3,300
Copier Usage	-	-	-	570	400	400
Photographic Supplies	-	-	-	4,942	2,500	2,500
Materials and Supplies Total	-	-	-	19,534	6,200	6,200
Capital and Transfer						
Total	7.16	6.00	6.00	\$607,624	\$623,800	\$648,600



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Superintendent Legal

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 91330						
Purchased Services						
Legal Fees	-	-	-	\$146,047	\$82,900	\$82,900
Purchased Services Total	-	-	-	146,047	82,900	82,900
Materials and Supplies						
Capital and Transfer						
Total	-	-	-	\$146,047	\$82,900	\$82,900



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Task-Adm Staff Development

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 91400						
Purchased Services						
Employee Training & Conf	-	-	-	\$31,913	-	-
Consultants	-	-	-	-	-	50,000
Purchased Services Total	-	-	-	31,913	-	50,000
Materials and Supplies						
Capital and Transfer						
Total	-	-	-	\$31,913	-	\$50,000



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Support Services Management

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 93000						
Payroll						
Chief Operating Officer	1.00	1.00	-	\$146,260	\$147,800	-
Chief Officer	-	-	1.00	-	-	150,700
Manager	1.00	1.00	1.00	71,004	71,700	73,100
Additional Pay-Administrative	-	-	-	6,744	-	6,800
Payroll Total	2.00	2.00	2.00	224,008	219,500	230,600
Benefits						
Employee Benefits	-	-	-	50,646	57,500	62,100
Benefits Total	-	-	-	50,646	57,500	62,100
Purchased Services						
Mileage And Travel	-	-	-	-	\$1,100	\$1,100
Legal Fees	-	-	-	3,624	20,000	20,000
Printing	-	-	-	298	900	900
Consultants	-	-	-	-	800	800
Contract Labor	-	-	-	14,083	5,000	5,000
Contracted Services	-	-	-	5,823	12,000	12,000
Contract Maint/Eq Repair	-	-	-	1,059	10,300	10,300
Telephone/Pagers/Modems	-	-	-	1,018	1,100	1,100
Community Relations	-	-	-	7,050	8,600	8,600
Purchased Services Total	-	-	-	32,955	59,800	59,800
Materials and Supplies						
Office Material/Supplies	-	-	-	21,948	20,000	20,000
Copier Usage	-	-	-	88	500	500
Materials and Supplies Total	-	-	-	22,037	20,500	20,500
Capital and Transfer						
Total	2.00	2.00	2.00	\$329,646	\$357,300	\$373,000



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
 2013/2014
 General Fund Department Detail
 Employee Relations

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 97020						
Payroll						
Chief Officer	-	-	1.00	-	-	\$150,700
Executive Director	1.00	1.00	-	146,260	147,800	-
Director	2.00	2.00	2.00	183,976	185,800	194,300
Administrative Assistant	2.00	2.00	2.00	94,423	109,600	116,200
Substitute Secretary	-	-	-	-	1,400	1,400
Investigator	2.00	2.00	2.00	147,365	148,900	151,800
Classified - Hourly	0.27	0.28	0.28	-	6,700	6,800
Payroll Total	7.27	7.28	7.28	572,024	600,200	621,200
Benefits						
Employee Benefits	-	-	-	124,072	157,200	167,200
Benefits Total	-	-	-	124,072	157,200	167,200
Purchased Services						
Mileage And Travel	-	-	-	\$1,200	\$3,500	\$3,500
Employee Training & Conf	-	-	-	1,215	1,700	1,700
Required Physical Exams	-	-	-	535	1,000	1,000
Legal Fees	-	-	-	47,064	91,500	141,500
Printing	-	-	-	1,543	2,000	2,000
ADA/Legal Settlement	-	-	-	266	8,900	8,900
Negotiation & Arbitration	-	-	-	5,811	14,000	14,000
Contract Labor	-	-	-	-	500	500
Contract Maint/Eq Repair	-	-	-	10	500	500
Software Purch/Lease	-	-	-	-	200	200
Telephone/Pagers/Modems	-	-	-	1,984	1,000	1,000
Postage	-	-	-	263	400	400
Fees For Dist Membership	-	-	-	1,373	800	800
Community Relations	-	-	-	11	200	200
Purchased Services Total	-	-	-	61,275	126,200	176,200
Materials and Supplies						
Office Material/Supplies	-	-	-	3,997	5,200	5,200
Copier Usage	-	-	-	1,981	1,800	1,800
Materials and Supplies Total	-	-	-	5,978	7,000	7,000
Capital and Transfer						
Total	7.27	7.28	7.28	\$763,349	\$890,600	\$971,600



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Governmental Relations

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 97800						
Purchased Services						
Consultants	-	-	-	\$6,038	-	-
Contracted Services	-	-	-	30,188	22,500	36,000
Purchased Services Total	-	-	-	36,225	22,500	36,000
Materials and Supplies						
Capital and Transfer						
Total	-	-	-	\$36,225	\$22,500	\$36,000



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 upon ending employment with the district (Generally speaking, payouts are less than 15% 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;

Repayments 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 to eligible schools when students registration or class fees have been 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.

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
General Administration						
Payroll	-	-	-	\$1,418,646	\$2,250,000	\$2,200,000
Non-Payroll	-	-	-	4,145,275	\$4,655,400	\$4,053,200
Total	-	-	-	\$5,563,921	\$6,905,400	\$6,253,200





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
 General Fund Department Detail
 Districtwide

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: Districtwide						
Payroll						
Early Retirement	-	-	-	\$5,000	-	-
Unused Sick Leave	-	-	-	1,412,863	2,150,000	\$2,150,000
Payroll Total	-	-	-	1,417,863	2,150,000	2,150,000
Benefits						
Employee Benefits	-	-	-	784	100,000	50,000
Benefits Total	-	-	-	784	100,000	50,000
Purchased Services						
Legal Fees	-	-	-	29,169	40,000	40,000
Printing	-	-	-	-	2,500	2,500
Consultants	-	-	-	9,595	-	-
Contracted Services	-	-	-	18,687	82,300	82,300
Bank Fees & Other Expense	-	-	-	107,585	85,000	85,000
County Treasurer's Fees	-	-	-	647,438	640,000	640,000
Lease Purch-Other-Principal	-	-	-	1,425,000	1,360,000	1,575,000
Lease Purch-Other-Interest	-	-	-	1,776,859	1,845,600	1,628,400
Purchased Services Total	-	-	-	4,014,332	4,055,400	4,053,200
Materials and Supplies						
Capital and Transfer						
Transfers.	-	-	-	130,943	600,000	-
Capital and Transfer Total	-	-	-	130,943	600,000	-
Total	-	-	-	\$5,563,921	\$6,905,400	\$6,253,200



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
 General Fund Department Detail
Early Retirement.

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 91310						
Payroll						
Early Retirement	-	-	-	\$5,000	-	-
Unused Sick Leave	-	-	-	1,412,863	2,150,000	\$2,150,000
Payroll Total	-	-	-	1,417,863	2,150,000	2,150,000
Benefits						
Employee Benefits	-	-	-	784	100,000	50,000
Benefits Total	-	-	-	784	100,000	50,000
Purchased Services						
Legal Fees	-	-	-	29,169	40,000	40,000
Printing	-	-	-	-	2,500	2,500
Consultants	-	-	-	9,595	-	-
Contracted Services	-	-	-	18,687	82,300	82,300
Bank Fees & Other Expense	-	-	-	55,120	64,000	64,000
Purchased Services Total	-	-	-	112,570	188,800	188,800
Materials and Supplies						
Capital and Transfer						
Total	-	-	-	\$1,531,217	\$2,438,800	\$2,388,800



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Non Departmental

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 93900						
Purchased Services						
Bank Fees & Other Expense	-	-	-	52,465	21,000	21,000
County Treasurer's Fees	-	-	-	647,438	640,000	640,000
Lease Purch-Other-Principal	-	-	-	1,425,000	1,360,000	1,575,000
Lease Purch-Other-Interest	-	-	-	1,776,859	1,845,600	1,628,400
Purchased Services Total	-	-	-	3,901,762	3,866,600	3,864,400
Materials and Supplies						
Capital and Transfer						
Transfers.	-	-	-	130,943	600,000	-
Capital and Transfer Total	-	-	-	130,943	600,000	-
Total	-	-	-	\$4,032,704	\$4,466,600	\$3,864,400





ERD - Chief Academic Office

The Chief Academic Office is responsible for coordinating the instructional and management services of the district including:

Overseeing and supervising Education, Research and Design, which includes the Department for Learning and Educational Achievement, Department of Student Success, Instructional Data Services, Educational Technology Services, and Grants and Federal Programs.

Articulating with the Executive Directors of School Effectiveness who have instructional and managerial responsibilities for all schools.

Responsible for district committees.

Advisory to the Superintendent as a Cabinet member.

Assisting in the coordination of district initiatives and efforts under the direction of the Superintendent.

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
General Instruction						
Payroll	-	-	-	194,365	130,800	-
Non-Payroll	-	-	-	4,775	23,300	-
Instructional Support						
Payroll	5.00	5.00	5.00	481,920	481,000	502,500
Non-Payroll	-	-	-	84,112	489,800	1,570,200
School Administration						
Payroll	-	-	-	-	25,300	-
Total	5.00	5.00	5.00	\$765,172	\$1,150,200	\$2,072,700





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
 2013/2014
 General Fund Department Detail
 ERD - Chief Academic Office

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: ERD - Chief Academic Office						
Payroll						
Chief Academic Officer	1.00	1.00	-	\$133,531	\$117,600	-
Chief Officer	-	-	1.00	-	-	130,200
Director	1.00	-	-	69,355	-	-
Principal.	-	-	-	32,900	-	-
Assistant Principal	-	-	-	17,500	-	-
Teacher	-	-	-	(62,165)	-	-
Substitute Teacher	-	-	-	2,515	5,200	1,600
Counselor	-	-	-	3,000	-	-
Coordinator - Administrative	1.00	1.00	1.00	68,772	69,500	70,900
Administrator	-	1.00	1.00	6,305	76,500	75,000
Technician - Classified	1.00	1.00	1.00	51,349	52,300	53,300
Administrative Assistant	1.00	1.00	1.00	62,617	63,200	64,500
Substitute Secretary	-	-	-	5,638	400	400
Additional Pay - Certificated	-	-	-	126,403	79,000	-
Additional Pay-Classified	-	-	-	42,515	20,000	-
Additional Pay-Administrative	-	-	-	290	21,000	-
Overtime - Classified	-	-	-	215	-	-
Payroll Total	5.00	5.00	5.00	560,738	504,700	395,900
Benefits						
Employee Benefits	-	-	-	115,546	132,400	106,600
Benefits Total	-	-	-	115,546	132,400	106,600
Purchased Services						
Mileage And Travel	-	-	-	\$1,592	\$4,600	\$3,400
Employee Training & Conf	-	-	-	140	2,500	2,500
Professional Growth	-	-	-	340	3,500	3,500
Meals/Refreshments	-	-	-	-	100	-
Legal Fees	-	-	-	68,521	155,000	155,000
Printing	-	-	-	3,162	4,800	2,000
Contracted Services	-	-	-	4	500	500
Telephone/Pagers/Modems	-	-	-	339	1,600	1,600
Postage	-	-	-	30	1,000	700
Fees For Dist Membership	-	-	-	150	200	200
Community Relations	-	-	-	-	4,000	4,000
Purchased Services Total	-	-	-	74,279	177,800	173,400
Materials and Supplies						
Contingency	-	-	-	-	500	500
Office Material/Supplies	-	-	-	11,628	15,200	12,500
Office Equipment - Under \$5K	-	-	-	1,342	-	-
Curriculum Dev/Staff Training	-	-	-	-	300,000	180,400
Instructional Material/Supply	-	-	-	411	14,200	1,200,000
Copier Usage	-	-	-	1,664	5,400	3,400
Miscellaneous Expense	-	-	-	(438)	-	-
Materials and Supplies Total	-	-	-	14,608	335,300	1,396,800
Capital and Transfer						
Total	5.00	5.00	5.00	\$765,172	\$1,150,200	\$2,072,700



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
 General Fund Department Detail
Grants Management

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 82940						
Payroll						
Coordinator - Administrative	1.00	1.00	1.00	\$68,772	\$69,500	\$70,900
Technician - Classified	1.00	1.00	1.00	51,349	52,300	53,300
Payroll Total	2.00	2.00	2.00	120,121	121,800	124,200
Benefits						
Employee Benefits	-	-	-	28,090	31,900	33,400
Benefits Total	-	-	-	28,090	31,900	33,400
Purchased Services						
Mileage And Travel	-	-	-	\$215	\$900	\$900
Employee Training & Conf	-	-	-	105	2,500	2,500
Printing	-	-	-	128	1,000	1,000
Contracted Services	-	-	-	4	500	500
Telephone/Pagers/Modems	-	-	-	6	-	-
Postage	-	-	-	30	200	200
Fees For Dist Membership	-	-	-	150	200	200
Purchased Services Total	-	-	-	639	5,300	5,300
Materials and Supplies						
Office Material/Supplies	-	-	-	2,138	5,000	5,000
Office Equipment - Under \$5K	-	-	-	1,342	-	-
Copier Usage	-	-	-	367	2,000	2,000
Materials and Supplies Total	-	-	-	3,847	7,000	7,000
Capital and Transfer						
Total	2.00	2.00	2.00	\$152,697	\$166,000	\$169,900



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Educator Effectiveness

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 84011						
Materials and Supplies						
Instructional Material/Supply	-	-	-	-	-	1,200,000
Materials and Supplies Total	-	-	-	-	-	1,200,000
Capital and Transfer						
Total	-	-	-	-	-	\$1,200,000



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
 General Fund Department Detail
Summer School

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 89116						
Payroll						
Principal.	-	-	-	\$32,900	-	-
Assistant Principal	-	-	-	17,500	-	-
Teacher	-	-	-	(62,165)	-	-
Substitute Teacher	-	-	-	2,375	3,600	-
Counselor	-	-	-	3,000	-	-
Substitute Secretary	-	-	-	5,638	-	-
Additional Pay - Certificated	-	-	-	126,403	79,000	-
Additional Pay-Classified	-	-	-	42,515	20,000	-
Additional Pay-Administrative	-	-	-	-	21,000	-
Overtime - Classified	-	-	-	215	-	-
Payroll Total	-	-	-	168,380	123,600	-
Benefits						
Employee Benefits	-	-	-	25,984	32,500	-
Benefits Total	-	-	-	25,984	32,500	-
Purchased Services						
Mileage And Travel	-	-	-	\$404	\$1,200	-
Meals/Refreshments	-	-	-	-	100	-
Printing	-	-	-	2,878	2,800	-
Telephone/Pagers/Modems	-	-	-	3	-	-
Postage	-	-	-	-	300	-
Purchased Services Total	-	-	-	3,286	4,400	-
Materials and Supplies						
Office Material/Supplies	-	-	-	532	2,700	-
Instructional Material/Supply	-	-	-	411	14,200	-
Copier Usage	-	-	-	983	2,000	-
Miscellaneous Expense	-	-	-	(438)	-	-
Materials and Supplies Total	-	-	-	1,489	18,900	-
Capital and Transfer						
Total	-	-	-	\$199,139	\$179,400	-



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
 2013/2014
 General Fund Department Detail
 Chief Academic Office

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 91020						
Payroll						
Chief Academic Officer	1.00	1.00	-	\$133,531	\$117,600	-
Chief Officer	-	-	1.00	-	-	130,200
Director	1.00	-	-	69,355	-	-
Substitute Teacher	-	-	-	140	1,600	1,600
Administrator	-	1.00	1.00	6,305	76,500	75,000
Administrative Assistant	1.00	1.00	1.00	62,617	63,200	64,500
Substitute Secretary	-	-	-	-	400	400
Additional Pay-Administrative	-	-	-	290	-	-
Payroll Total	3.00	3.00	3.00	272,238	259,300	271,700
Benefits						
Employee Benefits	-	-	-	61,471	68,000	73,200
Benefits Total	-	-	-	61,471	68,000	73,200
Purchased Services						
Mileage And Travel	-	-	-	\$973	\$2,500	\$2,500
Employee Training & Conf	-	-	-	35	-	-
Professional Growth	-	-	-	340	3,500	3,500
Legal Fees	-	-	-	68,521	155,000	155,000
Printing	-	-	-	156	1,000	1,000
Telephone/Pagers/Modems	-	-	-	329	1,600	1,600
Postage	-	-	-	-	500	500
Community Relations	-	-	-	-	4,000	4,000
Purchased Services Total	-	-	-	70,354	168,100	168,100
Materials and Supplies						
Contingency	-	-	-	-	500	500
Office Material/Supplies	-	-	-	8,958	7,500	7,500
Curriculum Dev/Staff Training	-	-	-	-	300,000	180,400
Copier Usage	-	-	-	314	1,400	1,400
Materials and Supplies Total	-	-	-	9,272	309,400	189,800
Capital and Transfer						
Total	3.00	3.00	3.00	\$413,335	\$804,800	\$702,800





ERD - Educational Technology Services

The Educational Technology Services Department provides leadership and support for the use of technology tools including hardware, software and web-based tools. This department also creates and facilitates professional development opportunities for central and school-based staff to increase technology proficiency. Educational Technology Services works closely with other departments in the Education, Research and Design, Information Technology, and schools to ensure that digital learning resources support student-learning experiences.

The department focus is to ensure that:

All students are technologically literate

All staff is technologically literate

Technology is integrated in curriculum, instruction, assessment, and intervention

Technology systems are used to support 21st century teaching and learning

Teams in Educational Technology Services include:

Educational Technology

Online Learning - Student and Online Professional Development

Support for Jeffco's 21st Century Virtual Academy

Library Services

Jeffcat Cataloging

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Instructional Support						
Payroll	10.00	10.33	10.33	\$1,036,349	\$1,040,900	\$1,056,200
Non-Payroll	-	-	-	685,711	543,500	543,500
Total	10.00	10.33	10.33	\$1,722,060	\$1,584,400	\$1,599,700





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
 2013/2014
 General Fund Department Detail
 ERD - Educational Technology Services

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: ERD - Educational Technology Services						
Payroll						
Executive Director	1.00	1.00	1.00	\$91,206	\$92,500	\$94,400
Assistant Director	1.00	1.00	1.00	85,042	85,900	87,600
Technical Specialist	2.00	3.00	3.00	118,400	203,800	207,900
Substitute Teacher	-	-	-	18,953	20,900	20,900
Teacher Librarian	2.00	2.00	2.00	163,539	144,600	150,500
Resource Teachers	2.00	1.33	1.33	142,645	94,800	92,200
Technician - Classified	1.00	1.00	1.00	53,906	54,100	49,600
Substitute Secretary	-	-	-	608	500	500
Clerk	1.00	1.00	1.00	36,156	36,400	37,000
Additional Pay - Certificated	-	-	-	107,681	72,000	72,000
Additional Pay-Classified	-	-	-	15,607	17,000	17,000
Additional Pay-Administrative	-	-	-	10,954	1,900	1,900
Overtime - Classified	-	-	-	-	500	500
Payroll Total	10.00	10.33	10.33	844,695	824,900	832,000
Benefits						
Employee Benefits	-	-	-	191,654	216,000	224,200
Benefits Total	-	-	-	191,654	216,000	224,200
Purchased Services						
Mileage And Travel	-	-	-	2,176	5,600	5,600
Employee Training & Conf	-	-	-	1,697	3,600	3,600
Contracted Services	-	-	-	528,793	383,500	383,500
Contract Maint/Eq Repair	-	-	-	-	700	700
Software Purch/Lease	-	-	-	21,461	24,000	24,000
Marketing - Advertising	-	-	-	-	1,000	1,000
Telephone/Pagers/Modems	-	-	-	1,024	2,200	2,200
Postage	-	-	-	11	200	200
Fees For Dist Membership	-	-	-	500	2,500	2,500
Purchased Services Total	-	-	-	555,661	423,300	423,300
Materials and Supplies						
Office Material/Supplies	-	-	-	4,037	19,600	19,600
Office Equipment - Under \$5K	-	-	-	34,449	16,300	16,300
Instructional Material/Supply	-	-	-	87,324	83,600	83,600
Instructional Equip-Under \$5K	-	-	-	4,151	-	-
Copier Usage	-	-	-	90	700	700
Materials and Supplies Total	-	-	-	130,050	120,200	120,200
Capital and Transfer						
Total	10.00	10.33	10.33	\$1,722,060	\$1,584,400	\$1,599,700



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Library Data/Automation

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 84040						
Payroll						
Technician - Classified	1.00	1.00	1.00	\$53,906	\$54,100	\$49,600
Clerk	1.00	1.00	1.00	36,156	36,400	37,000
Additional Pay - Certificated	-	-	-	1,271	-	-
Additional Pay-Classified	-	-	-	14,357	16,000	16,000
Payroll Total	2.00	2.00	2.00	105,689	106,500	102,600
Benefits						
Employee Benefits	-	-	-	29,624	27,800	27,600
Benefits Total	-	-	-	29,624	27,800	27,600
Purchased Services						
Mileage And Travel	-	-	-	31	200	200
Employee Training & Conf	-	-	-	-	1,000	1,000
Contracted Services	-	-	-	-	1,000	1,000
Software Purch/Lease	-	-	-	21,086	24,000	24,000
Telephone/Pagers/Modems	-	-	-	-	200	200
Purchased Services Total	-	-	-	21,117	26,400	26,400
Materials and Supplies						
Office Material/Supplies	-	-	-	1,735	2,000	2,000
Materials and Supplies Total	-	-	-	1,735	2,000	2,000
Capital and Transfer						
Total	2.00	2.00	2.00	\$158,165	\$162,700	\$158,600



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
 2013/2014
 General Fund Department Detail
 Educational Technology

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 84062						
Payroll						
Executive Director	1.00	1.00	1.00	\$91,206	\$92,500	\$94,400
Assistant Director	1.00	1.00	1.00	85,042	85,900	87,600
Technical Specialist	2.00	3.00	3.00	118,400	203,800	207,900
Substitute Teacher	-	-	-	18,953	20,900	20,900
Teacher Librarian	2.00	2.00	2.00	163,539	144,600	150,500
Resource Teachers	2.00	1.33	1.33	142,645	94,800	92,200
Substitute Secretary	-	-	-	608	500	500
Additional Pay - Certificated	-	-	-	106,409	72,000	72,000
Additional Pay-Classified	-	-	-	1,250	1,000	1,000
Additional Pay-Administrative	-	-	-	10,954	1,900	1,900
Overtime - Classified	-	-	-	-	500	500
Payroll Total	8.00	8.33	8.33	739,006	718,400	729,400
Benefits						
Employee Benefits	-	-	-	162,030	188,200	196,600
Benefits Total	-	-	-	162,030	188,200	196,600
Purchased Services						
Mileage And Travel	-	-	-	2,144	5,400	5,400
Employee Training & Conf	-	-	-	1,697	2,600	2,600
Contracted Services	-	-	-	528,793	382,500	382,500
Contract Maint/Eq Repair	-	-	-	-	700	700
Software Purch/Lease	-	-	-	375	-	-
Marketing - Advertising	-	-	-	-	1,000	1,000
Telephone/Pagers/Modems	-	-	-	1,024	2,000	2,000
Postage	-	-	-	11	200	200
Fees For Dist Membership	-	-	-	500	2,500	2,500
Purchased Services Total	-	-	-	534,544	396,900	396,900
Materials and Supplies						
Office Material/Supplies	-	-	-	2,302	17,600	17,600
Office Equipment - Under \$5K	-	-	-	34,449	16,300	16,300
Instructional Material/Supply	-	-	-	87,324	83,600	83,600
Instructional Equip-Under \$5K	-	-	-	4,151	-	-
Copier Usage	-	-	-	90	700	700
Materials and Supplies Total	-	-	-	128,315	118,200	118,200
Capital and Transfer						
Total	8.00	8.33	8.33	\$1,563,895	\$1,421,700	\$1,441,100





ERD - Instructional Data Services

Instructional Data Services provides leadership and support in the ongoing collection, reporting, analysis and interpretation of multiple forms of data so that curricular and instructional decisions are effective and evidenced-based.

District-wide Assessment

Screening, benchmark and progress monitoring assessments
Training for teachers, principals, and other educators
Data decision making tools/resources

Reporting Student Data

State and Federal Reporting
Student October Count, Graduation Rates, Dropout Rates, Mobility Rates, Safety and Discipline Reports, and Office of Civil Rights Data Collection
Accreditation reporting (School Performance Frameworks and Unified Improvement Plans)

Research and Evaluation

Survey research
Instructional program evaluation
Online data reporting and analysis
Accountability reporting
External research review

School Improvement Support

Support for the implementation of school-wide, systemic practices, including:
Responsive teaching and learning based on data-driven decision making
Effective implementation of a guaranteed and viable curriculum
Planning effective instruction
Responsive interventions using ongoing assessment information and other data sources
Teacher skillfulness, boosting efficacy, and increasing student achievement

Standardized Test Administration - Administration training and processing for:

TCAP, CoALT, CELA, Colorado ACT, Colorado Basic Literacy Act assessments
Support for School Assessment Coordinators

Student Records Center

Student Academic and Special Education Record
Records Verification, Archives
Transcripts/Records Requests
Cumulative Records Support and Training for School Secretaries



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
 2013/2014
 Division Summary Report

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Instructional Support						
Payroll	26.50	27.50	26.50	\$2,263,917	\$2,538,400	\$2,388,100
Non-Payroll	-	-	-	2,373,208	1,584,000	1,584,000
Total	26.50	27.50	26.50	\$4,637,125	\$4,122,400	\$3,972,100



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
 2013/2014
 General Fund Department Detail
 ERD - Instructional Data Services

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: ERD - Instructional Data Services						
Payroll						
Executive Director	1.00	1.00	1.00	\$117,873	\$114,600	\$117,000
Director	2.00	2.00	2.00	164,558	189,500	193,100
Assistant Director	1.00	2.00	2.00	101,111	170,200	179,800
Manager	-	1.00	1.00	-	56,600	85,900
Technical Specialist	5.00	5.00	5.00	383,467	378,500	379,100
Substitute Teacher	-	-	-	113,689	108,700	108,700
Coordinator - Licensed	5.00	5.00	1.00	283,530	390,600	65,900
Coordinator - Administrative	-	-	1.00	-	-	69,900
Resource Teachers	2.00	1.00	1.00	78,710	89,800	74,700
Specialist - Classified	4.00	4.00	4.00	187,687	200,300	211,200
Technician - Classified	6.50	6.50	8.50	235,089	266,700	349,800
Substitute Secretary	-	-	-	20,489	32,600	32,600
Secretary	-	-	-	7,010	-	-
Classified - Hourly	-	-	-	193	-	-
Additional Pay - Certificated	-	-	-	31,397	5,500	5,500
Additional Pay-Administrative	-	-	-	108,710	-	-
Overtime - Classified	-	-	-	5,697	7,800	7,800
Payroll Total	26.50	27.50	26.50	1,839,210	2,011,400	1,881,000
Benefits						
Employee Benefits	-	-	-	424,706	527,000	507,100
Benefits Total	-	-	-	424,706	527,000	507,100
Purchased Services						
Mileage And Travel	-	-	-	4,111	5,700	5,700
Employee Training & Conf	-	-	-	2,992	1,200	1,200
Printing	-	-	-	1,510	16,500	16,500
Contract Labor	-	-	-	278,315	32,400	32,400
Contract Maint/Eq Repair	-	-	-	1,337	6,000	6,000
Technology Services	-	-	-	180,000	90,000	90,000
Software Purch/Lease	-	-	-	679,873	845,000	845,000
Telephone/Pagers/Modems	-	-	-	2,339	3,100	3,100
Postage	-	-	-	7,496	4,000	4,000
Purchased Services Total	-	-	-	1,157,973	1,003,900	1,003,900
Materials and Supplies						
Office Material/Supplies	-	-	-	17,913	29,000	29,000
Office Equipment - Under \$5K	-	-	-	20,296	12,000	12,000
Curriculum Dev/Staff Training	-	-	-	-	8,000	8,000
Instructional Material/Supply	-	-	-	9,810	5,000	5,000
Instructional Equip-Under \$5K	-	-	-	1,007,370	500,000	500,000
Copier Usage	-	-	-	3,998	6,900	6,900
Testing Materials	-	-	-	153,436	18,000	18,000
Library Materials	-	-	-	2,341	1,200	1,200
Materials and Supplies Total	-	-	-	1,215,163	580,100	580,100
Capital and Transfer						
Transfers.	-	-	-	72	-	-
Capital and Transfer Total	-	-	-	72	-	-
Total	26.50	27.50	26.50	\$4,637,125	\$4,122,400	\$3,972,100



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
 2013/2014
 General Fund Department Detail
 Assessment and Research

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 84022						
Payroll						
Executive Director	1.00	1.00	1.00	\$113,522	\$114,600	\$117,000
Director	1.00	1.00	1.00	68,285	92,200	94,000
Assistant Director	1.00	1.00	1.00	23,482	80,200	90,700
Manager	-	1.00	1.00	-	56,600	85,900
Technical Specialist	4.00	4.00	4.00	301,633	295,900	294,700
Resource Teachers	2.00	1.00	1.00	78,710	89,800	74,700
Specialist - Classified	3.00	3.00	3.00	129,946	142,300	152,000
Substitute Secretary	-	-	-	19,246	14,600	14,600
Classified - Hourly	-	-	-	193	-	-
Additional Pay - Certificated	-	-	-	2,897	-	-
Additional Pay-Administrative	-	-	-	79,640	-	-
Overtime - Classified	-	-	-	373	800	800
Payroll Total	12.00	12.00	12.00	817,927	887,000	924,400
Benefits						
Employee Benefits	-	-	-	183,393	232,400	249,000
Benefits Total	-	-	-	183,393	232,400	249,000
Purchased Services						
Mileage And Travel	-	-	-	994	2,000	2,000
Employee Training & Conf	-	-	-	2,362	300	300
Printing	-	-	-	115	14,000	14,000
Contract Labor	-	-	-	258,315	10,200	10,200
Contract Maint/Eq Repair	-	-	-	412	-	-
Software Purch/Lease	-	-	-	75,940	1,000	1,000
Telephone/Pagers/Modems	-	-	-	1,607	900	900
Postage	-	-	-	1	-	-
Purchased Services Total	-	-	-	339,746	28,400	28,400
Materials and Supplies						
Office Material/Supplies	-	-	-	9,793	10,000	10,000
Office Equipment - Under \$5K	-	-	-	9,489	4,000	4,000
Curriculum Dev/Staff Training	-	-	-	-	8,000	8,000
Copier Usage	-	-	-	792	2,600	2,600
Testing Materials	-	-	-	153,436	18,000	18,000
Library Materials	-	-	-	1,154	200	200
Materials and Supplies Total	-	-	-	174,664	42,800	42,800
Capital and Transfer						
Transfers.	-	-	-	72	-	-
Capital and Transfer Total	-	-	-	72	-	-
Total	12.00	12.00	12.00	\$1,515,803	\$1,190,600	\$1,244,600



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
12a School Improvement and Support

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 84023						
Payroll						
Executive Director	-	-	-	\$4,351	-	-
Assistant Director	-	1.00	1.00	77,629	90,000	89,100
Substitute Teacher	-	-	-	113,689	108,700	108,700
Coordinator - Licensed	5.00	5.00	1.00	283,530	390,600	65,900
Technician - Classified	1.00	1.00	1.00	11,769	37,600	38,400
Secretary	-	-	-	7,010	-	-
Additional Pay - Certificated	-	-	-	28,500	5,500	5,500
Additional Pay-Administrative	-	-	-	29,070	-	-
Payroll Total	6.00	7.00	3.00	555,549	632,400	307,600
Benefits						
Employee Benefits	-	-	-	119,300	165,700	83,000
Benefits Total	-	-	-	119,300	165,700	83,000
Purchased Services						
Mileage And Travel	-	-	-	2,562	3,000	3,000
Contract Labor	-	-	-	-	1,400	1,400
Technology Services	-	-	-	180,000	90,000	90,000
Software Purch/Lease	-	-	-	603,808	843,500	843,500
Telephone/Pagers/Modems	-	-	-	110	1,200	1,200
Purchased Services Total	-	-	-	786,480	939,100	939,100
Materials and Supplies						
Office Material/Supplies	-	-	-	797	9,000	9,000
Office Equipment - Under \$5K	-	-	-	4,194	3,000	3,000
Instructional Material/Supply	-	-	-	9,810	5,000	5,000
Instructional Equip-Under \$5K	-	-	-	1,007,370	500,000	500,000
Copier Usage	-	-	-	360	1,800	1,800
Library Materials	-	-	-	1,186	1,000	1,000
Materials and Supplies Total	-	-	-	1,023,718	519,800	519,800
Capital and Transfer						
Total	6.00	7.00	3.00	\$2,485,047	\$2,257,000	\$1,849,500



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
 2013/2014
 General Fund Department Detail
 Instructional Data Reporting

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 91180						
Payroll						
Director	1.00	1.00	1.00	\$96,273	\$97,300	\$99,100
Technical Specialist	1.00	1.00	1.00	81,834	82,600	84,400
Coordinator - Administrative	-	-	1.00	-	-	69,900
Specialist - Classified	1.00	1.00	1.00	57,741	58,000	59,200
Technician - Classified	5.50	5.50	7.50	223,319	229,100	311,400
Substitute Secretary	-	-	-	1,243	18,000	18,000
Overtime - Classified	-	-	-	5,323	7,000	7,000
Payroll Total	8.50	8.50	11.50	465,734	492,000	649,000
Benefits						
Employee Benefits	-	-	-	122,014	128,900	175,100
Benefits Total	-	-	-	122,014	128,900	175,100
Purchased Services						
Mileage And Travel	-	-	-	555	700	700
Employee Training & Conf	-	-	-	630	900	900
Printing	-	-	-	1,395	2,500	2,500
Contract Labor	-	-	-	20,000	20,800	20,800
Contract Maint/Eq Repair	-	-	-	925	6,000	6,000
Software Purch/Lease	-	-	-	125	500	500
Telephone/Pagers/Modems	-	-	-	622	1,000	1,000
Postage	-	-	-	7,494	4,000	4,000
Purchased Services Total	-	-	-	31,746	36,400	36,400
Materials and Supplies						
Office Material/Supplies	-	-	-	7,323	10,000	10,000
Office Equipment - Under \$5K	-	-	-	6,613	5,000	5,000
Copier Usage	-	-	-	2,845	2,500	2,500
Materials and Supplies Total	-	-	-	16,781	17,500	17,500
Capital and Transfer						
Total	8.50	8.50	11.50	\$636,275	\$674,800	\$878,000



ERD - Learning and Educational Achievement

The Department for Learning and Educational Achievement provides support and services to teachers and schools in the areas of curriculum, instruction, and staff development in order to help the district achieve its mission and to meet state and federal laws required of K-12 Public Education.

Curriculum research, development, implementation, and support are available in the following areas:

- Visual Arts
- English Language Arts
- Mathematics
- Instrumental and Vocal Music
- Physical Education
- Science
- Social Studies
- World Languages
- Preschool Curriculum

In addition, the department coordinates the following programs and school supports:

- Early Childhood Education Services
- Secondary Reform
- School Improvement
- Staff Development
- Instructional Coaches
- Instructional Leaders
- ESL/ Dual Language Programs
- Adult ESL Programs
- Family Literacy/HIPPY
- Migrant Education
- Translation Services
- University Partnerships
- District Mentor Program
- Teacher Induction Program
- Report Cards





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Division Summary Report

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
General Instruction						
Payroll	180.60	180.53	205.81	\$12,869,434	\$13,051,000	\$15,310,200
Non-Payroll	-	-	-	15,732	-	-
Instructional Support						
Payroll	59.22	54.73	55.85	5,111,935	5,104,300	5,313,000
Non-Payroll	-	-	-	1,351,953	1,128,600	1,628,600
Total	239.82	235.26	261.66	\$19,349,054	\$19,283,900	\$22,251,800



**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail**

ERD - Learning and Educational Achievement

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: ERD - Learning and Educational Achievement						
Payroll						
Executive Director	1.00	1.00	2.00	\$114,347	\$115,400	\$221,400
Director	6.00	4.00	4.00	522,871	396,900	403,000
Principal	-	-	-	0	-	-
Assistant Director	2.00	1.00	1.00	171,960	90,200	92,000
Assistant Principal	-	-	-	0	-	-
Technical Specialist	1.00	1.00	1.00	66,849	67,500	68,900
Teacher	78.90	81.40	83.40	4,435,239	4,729,700	4,916,500
Substitute Teacher	-	-	-	233,072	316,000	316,000
Coordinator - Licensed	4.00	4.00	4.00	270,638	287,000	288,800
Coordinator - Classified	-	-	-	63	-	-
Coordinator - Administrative	2.00	2.00	2.00	160,520	162,700	165,900
Resource Teachers	37.50	34.50	34.50	2,490,475	2,245,200	2,265,400
Instructional Coach	70.30	70.30	93.30	4,430,120	4,474,200	6,000,700
Specialist - Classified	1.00	1.00	1.00	50,524	42,900	43,800
Technician - Classified	6.00	6.00	6.00	254,952	263,500	257,700
School Secretary	-	-	-	2,970	-	-
Substitute Secretary	-	-	-	-	500	500
Secretary	5.00	4.00	4.00	212,176	179,700	179,200
Paraprofessional	1.41	0.17	0.18	2,814	4,100	4,200
Special Interpreter/Tutor	19.40	18.83	19.11	441,790	448,800	457,800
Classified - Hourly	4.31	6.06	6.17	104,373	144,700	147,600
Additional Pay - Certificated	-	-	-	359,286	381,600	381,600
Additional Pay-Classified	-	-	-	19,651	1,500	1,500
Additional Pay-Administrative	-	-	-	46,555	30,800	30,800
Overtime - Classified	-	-	-	6,179	3,000	3,000
Payroll Total	239.82	235.26	261.66	14,397,425	14,385,900	16,246,300
Benefits						
Employee Benefits	-	-	-	3,583,943	3,769,400	4,376,900
Benefits Total	-	-	-	3,583,943	3,769,400	4,376,900
Purchased Services						
Mileage And Travel	-	-	-	41,710	66,100	66,100
Employee Training & Conf	-	-	-	24,572	38,300	38,300
Orientation-Inserv-Workshops	-	-	-	-	500	500
Meals/Refreshments	-	-	-	-	800	800
Student Transportation	-	-	-	572	2,300	2,300
Printing	-	-	-	19,083	58,800	58,800
Consultants	-	-	-	-	17,500	17,500
Contract Labor	-	-	-	150,277	61,300	61,300
Contracted Services	-	-	-	16,208	135,000	135,000
Building Rental	-	-	-	14,019	13,000	13,000
Contract Maint/Eq Repair	-	-	-	40	200	200
Software Purch/Lease	-	-	-	1,674	11,400	11,400
Equipment/Copier Repair	-	-	-	252	-	-
Telephone/Pagers/Modems	-	-	-	15,551	21,300	21,300
Data Communication Lines	-	-	-	481	-	-
Postage	-	-	-	1,720	8,300	8,300
Fees For Dist Membership	-	-	-	524	8,200	8,200
District Meetings/Conferences	-	-	-	-	1,500	1,500
Community Relations	-	-	-	-	2,500	2,500
Purchased Services Total	-	-	-	286,683	447,000	447,000
Materials and Supplies						
Office Material/Supplies	-	-	-	40,472	258,700	258,700
Office Equipment - Under \$5K	-	-	-	51,211	11,200	11,200
Curriculum Dev/Staff Training	-	-	-	-	7,500	7,500
Data Processing Supplies	-	-	-	1,312	-	-
Instructional Material/Supply	-	-	-	969,410	309,100	809,100
Textbooks	-	-	-	1,705	15,100	15,100

ERD - Learning and Educational Achievement



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
ERD - Learning and Educational Achievement

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Copier Usage	-	-	-	16,888	38,000	38,000
Testing Materials	-	-	-	-	12,000	12,000
Materials and Supplies Total	-	-	-	1,080,997	651,600	1,151,600
Capital and Transfer						
Office Equipment	-	-	-	-	30,000	30,000
Transfers.	-	-	-	5	-	-
Capital and Transfer Total	-	-	-	5	30,000	30,000
Total	239.82	235.26	261.66	\$19,349,054	\$19,283,900	\$22,251,800



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Staff Development

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 84003						
Payroll						
Substitute Teacher	-	-	-	\$21,761	\$40,500	\$40,500
Paraprofessional	0.17	0.17	0.18	2,814	4,100	4,200
Classified - Hourly	0.14	0.14	0.15	-	3,400	3,500
Additional Pay - Certificated	-	-	-	-	56,000	56,000
Additional Pay-Classified	-	-	-	16,006	-	-
Additional Pay-Administrative	-	-	-	29,600	30,000	30,000
Payroll Total	0.31	0.31	0.33	70,181	134,000	134,200
Benefits						
Employee Benefits	-	-	-	11,632	35,100	36,300
Benefits Total	-	-	-	11,632	35,100	36,300
Purchased Services						
Mileage And Travel	-	-	-	-	2,000	2,000
Employee Training & Conf	-	-	-	1,019	30,000	30,000
Meals/Refreshments	-	-	-	-	800	800
Printing	-	-	-	1,082	2,200	2,200
Contract Labor	-	-	-	-	14,800	14,800
Building Rental	-	-	-	740	4,000	4,000
Telephone/Pagers/Modems	-	-	-	14	700	700
Postage	-	-	-	-	1,000	1,000
Fees For Dist Membership	-	-	-	-	2,500	2,500
Purchased Services Total	-	-	-	2,855	58,000	58,000
Materials and Supplies						
Office Material/Supplies	-	-	-	3,677	47,400	47,400
Instructional Material/Supply	-	-	-	9,684	-	-
Copier Usage	-	-	-	242	7,900	7,900
Materials and Supplies Total	-	-	-	13,603	55,300	55,300
Capital and Transfer						
Total	0.31	0.31	0.33	\$98,271	\$282,400	\$283,800



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
 2013/2014
 General Fund Department Detail
 Professional Development

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 84028						
Payroll						
Executive Director	-	-	1.00	-	-	\$103,600
Director	-	-	-	19,725	-	-
Substitute Teacher	-	-	-	10,357	17,000	17,000
Coordinator - Licensed	-	-	-	3,314	-	-
Additional Pay - Certificated	-	-	-	95,544	85,000	85,000
Additional Pay-Classified	-	-	-	490	500	500
Additional Pay-Administrative	-	-	-	500	800	800
Payroll Total	-	-	1.00	129,930	103,300	206,900
Benefits						
Employee Benefits	-	-	-	20,343	27,100	55,900
Benefits Total	-	-	-	20,343	27,100	55,900
Purchased Services						
Employee Training & Conf	-	-	-	5	2,500	2,500
Printing	-	-	-	164	4,000	4,000
Consultants	-	-	-	-	2,500	2,500
Building Rental	-	-	-	-	1,000	1,000
Contract Maint/Eq Repair	-	-	-	-	100	100
Telephone/Pagers/Modems	-	-	-	28	1,300	1,300
Purchased Services Total	-	-	-	197	11,400	11,400
Materials and Supplies						
Office Material/Supplies	-	-	-	-	4,700	4,700
Office Equipment - Under \$5K	-	-	-	-	1,200	1,200
Instructional Material/Supply	-	-	-	3,371	3,000	3,000
Copier Usage	-	-	-	308	1,000	1,000
Materials and Supplies Total	-	-	-	3,679	9,900	9,900
Capital and Transfer						
Total	-	-	1.00	\$154,148	\$151,700	\$284,100



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Curriculum and Instruction

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 84035						
Payroll						
Executive Director	1.00	1.00	1.00	\$114,347	\$115,400	\$117,800
Director	4.00	3.00	3.00	405,617	302,200	306,300
Principal.	-	-	-	0	-	-
Assistant Principal	-	-	-	0	-	-
Teacher	-	-	-	826	-	-
Substitute Teacher	-	-	-	135,767	203,500	203,500
Coordinator - Licensed	4.00	4.00	4.00	267,324	287,000	288,800
Coordinator - Administrative	1.00	1.00	1.00	76,974	77,400	78,800
Resource Teachers	26.50	25.50	25.50	1,820,505	1,687,800	1,711,400
Instructional Coach.	70.30	70.30	93.30	4,430,120	4,474,200	6,000,700
Specialist - Classified	-	-	-	6,699	-	-
Technician - Classified	3.00	3.00	3.00	150,820	151,500	143,500
School Secretary	-	-	-	2,970	-	-
Secretary	4.00	3.00	3.00	166,550	135,100	133,600
Additional Pay - Certificated	-	-	-	200,131	119,600	119,600
Additional Pay-Classified	-	-	-	65	-	-
Additional Pay-Administrative	-	-	-	16,455	-	-
Overtime - Classified	-	-	-	234	-	-
Payroll Total	113.80	110.80	133.80	7,795,402	7,553,700	9,104,000
Benefits						
Employee Benefits	-	-	-	1,893,039	1,979,200	2,452,700
Benefits Total	-	-	-	1,893,039	1,979,200	2,452,700
Purchased Services						
Mileage And Travel	-	-	-	11,379	32,500	32,500
Employee Training & Conf	-	-	-	20,469	3,800	3,800
Student Transportation.	-	-	-	572	2,300	2,300
Printing	-	-	-	8,324	44,100	44,100
Consultants	-	-	-	-	15,000	15,000
Contract Labor	-	-	-	150,277	46,500	46,500
Contracted Services	-	-	-	4,903	-	-
Building Rental	-	-	-	6,323	-	-
Software Purch/Lease	-	-	-	-	11,400	11,400
Equipment/Copier Repair	-	-	-	252	-	-
Telephone/Pagers/Modems	-	-	-	4,812	7,200	7,200
Data Communication Lines	-	-	-	481	-	-
Postage	-	-	-	29	5,100	5,100
Fees For Dist Membership	-	-	-	424	5,100	5,100
District Meetings/Conferences	-	-	-	-	1,500	1,500
Community Relations	-	-	-	-	2,000	2,000
Purchased Services Total	-	-	-	208,244	176,500	176,500
Materials and Supplies						
Office Material/Supplies	-	-	-	14,374	174,900	174,900
Office Equipment - Under \$5K	-	-	-	47,827	-	-
Curriculum Dev/Staff Training	-	-	-	-	7,500	7,500
Instructional Material/Supply	-	-	-	811,967	135,700	635,700
Textbooks	-	-	-	1,705	15,100	15,100
Copier Usage	-	-	-	11,656	24,200	24,200
Testing Materials	-	-	-	-	12,000	12,000
Materials and Supplies Total	-	-	-	887,529	369,400	869,400
Capital and Transfer						
Office Equipment	-	-	-	-	30,000	30,000
Transfers.	-	-	-	5	-	-
Capital and Transfer Total	-	-	-	5	30,000	30,000
Total	113.80	110.80	133.80	\$10,784,220	\$10,108,800	\$12,632,600



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
 General Fund Department Detail
 Family Literacy

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 85086						
Payroll						
Substitute Teacher	-	-	-	\$1,908	\$1,000	\$1,000
Coordinator - Administrative	1.00	1.00	1.00	83,546	85,300	87,100
Classified - Hourly	0.41	0.42	0.43	11,425	10,100	10,300
Additional Pay - Certificated	-	-	-	-	1,000	1,000
Payroll Total	1.41	1.42	1.43	96,879	97,400	99,400
Benefits						
Employee Benefits	-	-	-	22,713	25,500	26,800
Benefits Total	-	-	-	22,713	25,500	26,800
Purchased Services						
Mileage And Travel	-	-	-	3,009	6,100	6,100
Printing	-	-	-	33	500	500
Telephone/Pagers/Modems	-	-	-	14	100	100
Postage	-	-	-	22	200	200
Fees For Dist Membership	-	-	-	100	100	100
Community Relations	-	-	-	-	500	500
Purchased Services Total	-	-	-	3,179	7,500	7,500
Materials and Supplies						
Office Material/Supplies	-	-	-	491	1,500	1,500
Data Processing Supplies	-	-	-	1,312	-	-
Instructional Material/Supply	-	-	-	717	-	-
Copier Usage	-	-	-	719	1,400	1,400
Materials and Supplies Total	-	-	-	3,239	2,900	2,900
Capital and Transfer						
Total	1.41	1.42	1.43	\$126,010	\$133,300	\$136,600



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
ESL Dual Language

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 89112						
Payroll						
Director	2.00	1.00	1.00	\$97,529	\$94,700	\$96,700
Assistant Director	2.00	1.00	1.00	171,960	90,200	92,000
Technical Specialist	1.00	1.00	1.00	66,849	67,500	68,900
Teacher	78.90	81.40	83.40	4,434,413	4,729,700	4,916,500
Substitute Teacher	-	-	-	63,279	54,000	54,000
Coordinator - Classified	-	-	-	63	-	-
Resource Teachers	11.00	9.00	9.00	669,971	557,400	554,000
Specialist - Classified	1.00	1.00	1.00	43,825	42,900	43,800
Technician - Classified	3.00	3.00	3.00	104,133	112,000	114,200
Substitute Secretary	-	-	-	-	500	500
Secretary	1.00	1.00	1.00	45,626	44,600	45,600
Paraprofessional	1.24	-	-	-	-	-
Special Interpreter/Tutor	19.40	18.83	19.11	441,790	448,800	457,800
Classified - Hourly	3.76	5.50	5.59	92,949	131,200	133,800
Additional Pay - Certificated	-	-	-	63,611	120,000	120,000
Additional Pay-Classified	-	-	-	3,090	1,000	1,000
Overtime - Classified	-	-	-	5,946	3,000	3,000
Payroll Total	124.30	122.73	125.10	6,305,033	6,497,500	6,701,800
Benefits						
Employee Benefits	-	-	-	1,636,216	1,702,500	1,805,200
Benefits Total	-	-	-	1,636,216	1,702,500	1,805,200
Purchased Services						
Mileage And Travel	-	-	-	27,323	25,500	25,500
Employee Training & Conf	-	-	-	3,079	2,000	2,000
Orientation-Inserv-Workshops	-	-	-	-	500	500
Printing	-	-	-	9,479	8,000	8,000
Contracted Services	-	-	-	11,305	135,000	135,000
Building Rental	-	-	-	6,956	8,000	8,000
Contract Maint/Eq Repair	-	-	-	40	100	100
Software Purch/Lease	-	-	-	1,674	-	-
Telephone/Pagers/Modems	-	-	-	10,684	12,000	12,000
Postage	-	-	-	1,669	2,000	2,000
Fees For Dist Membership	-	-	-	-	500	500
Purchased Services Total	-	-	-	72,209	193,600	193,600
Materials and Supplies						
Office Material/Supplies	-	-	-	21,930	30,200	30,200
Office Equipment - Under \$5K	-	-	-	3,384	10,000	10,000
Instructional Material/Supply	-	-	-	143,670	170,400	170,400
Copier Usage	-	-	-	3,962	3,500	3,500
Materials and Supplies Total	-	-	-	172,947	214,100	214,100
Capital and Transfer						
Total	124.30	122.73	125.10	\$8,186,405	\$8,607,700	\$8,914,700

ERD - Student Success

The Department of Student Success provides a wide variety of services to students, teachers and parents that help to prepare all Jeffco students for a successful future, including those with special learning needs.

Special Education:

Special Education is responsible for supporting the education of all students who have been identified as having a disability. In order to receive special education services, each student is first assessed to determine eligibility for special education. If a student is determined eligible, then an Individual Educational Program (IEP) is developed which addresses the student's individualized educational needs. The Individuals with Disabilities Education Act (IDEA) requires that disabled students be educated with non-disabled peers to the maximum extent possible in the Least Restrictive Environment.

Gifted and Talented Education:

The Gifted and Talented department facilitates the identification, programming and continuous progress monitoring of the academic and social and emotional needs of gifted learners. There are eight elementary, six middle and one high school center programs for identified gifted students. The teachers who provide the programming and daily instruction and intervention for this population must hold a Gifted and Talented Endorsement or a Masters degree in gifted education. Supplemental materials and resources that are designed specifically for advanced and gifted learners are provided, along with professional development to assure best practices in implementation.

Career and Technical Education:

Career and Technical Education (CTE) provides course work that develops the skills and knowledge students will need to successfully transition to post-secondary education and/or the workforce. Through real-world application of core academic skills, CTE provides students with the skills and knowledge necessary for success beyond high school.

Health Services:

Jeffco Department of Health Services provides essential school health services to all students ages preschool to 21 years to support optimal educational access. Mandated health services, prevention services and promotion of healthy behaviors are supported by District Registered Nurse Staff, School Clinic Aides and department administration and are in alignment with state and federal requirements.

Student Services:

Student Services is focused on student success, providing a Comprehensive School Guidance Program that follows the American School Counselors Association guidelines in all secondary schools that includes: Academic, Career, and Personal/Social efficacy. Initiatives supported by Student Services include tobacco, drug, alcohol, violence, bullying and suicide prevention. Student Services administers 504 compliance, serves as the liaison for child abuse and neglect requirements and responds to school requests for mental health crisis response.





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Division Summary Report

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
General Administration						
Non-Payroll	-	-	-	-	-	-
General Instruction						
Non-Payroll	-	-	-	28,447	123,700	123,200
Instructional Support						
Payroll	406.55	385.68	391.78	21,338,081	24,919,100	25,047,600
Non-Payroll	-	-	-	984,016	1,190,200	1,190,200
School Administration						
Payroll	7.75	7.75	7.75	622,187	630,000	647,300
Non-Payroll	-	-	-	8,620	11,400	11,400
Special Ed Instruction						
Payroll	633.30	647.24	648.91	43,832,890	45,989,700	46,409,700
Non-Payroll	-	-	-	5,766,930	6,706,300	5,706,100
Total	1,047.60	1,040.67	1,048.44	\$72,581,172	\$79,570,400	\$79,135,500



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
ERD - Student Success

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: ERD - Student Success						
Payroll						
Executive Director	1.00	1.00	1.00	\$123,130	\$119,300	\$121,700
Director	6.50	6.50	6.00	656,274	638,100	589,400
Principal	2.00	2.00	2.00	214,219	215,300	219,700
Assistant Director	4.00	3.00	3.00	367,125	265,400	260,100
Assistant Principal	2.00	2.00	2.00	149,360	153,400	156,300
Technical Specialist	1.00	1.00	1.00	60,999	56,700	62,100
Teacher	445.00	445.50	446.00	24,853,217	26,397,500	26,415,200
Substitute Teacher	-	-	-	368,298	351,600	351,600
Counselor	0.25	0.25	0.25	82,625	13,200	11,200
Teacher Librarian	0.50	0.50	0.50	-	23,000	23,500
Coordinator - Licensed	10.00	10.00	10.00	702,159	681,000	639,000
Coordinator - Administrative	1.00	-	-	96,954	-	-
Resource Teachers	1.00	1.00	1.00	77,894	60,800	62,000
Physical Therapist	12.00	12.50	12.50	727,183	780,800	786,900
Occupational Therapist	31.50	29.00	29.00	1,865,595	1,862,200	1,850,700
Nurse	35.00	35.00	35.00	2,181,716	2,390,600	2,394,900
Psychologist	71.10	66.70	66.70	4,577,390	4,453,700	4,422,700
Social Worker	56.20	60.20	59.70	3,640,857	3,895,000	3,835,800
Audiologist	4.00	4.50	4.50	288,985	315,500	321,800
Speech Therapist	118.20	120.10	120.10	7,558,571	7,658,500	7,768,500
Specialist - Classified	3.88	3.88	3.88	126,338	137,100	139,700
Technician - Classified	15.50	11.50	11.50	498,357	428,700	456,200
School Secretary	3.75	3.75	3.75	129,903	130,500	134,000
Substitute Secretary	-	-	-	2,147	2,400	2,400
Secretary	6.00	8.00	8.00	289,506	341,100	359,400
Paraprofessional	138.58	132.46	139.55	101,775	3,276,800	3,342,400
Special Interpreter/Tutor	32.83	33.69	34.19	722,512	802,800	818,900
Para-Educator	27.50	35.39	35.74	878,434	899,700	886,600
Clinic Aides	1.10	1.12	1.15	12,673	26,900	27,400
Sub Para-Educator	-	-	-	-	1,400	1,400
Custodian	-	-	-	-	-	-
Classified - Hourly	12.04	5.85	6.09	617,908	83,000	115,600
Certificated - Hourly	4.17	4.28	4.34	136,942	101,900	103,900
Additional Pay - Certificated	-	-	-	191,362	107,500	107,500
Additional Pay-Classified	-	-	-	389	2,500	2,500
Additional Pay-Administrative	-	-	-	17,254	-	-
Overtime - Classified	-	-	-	10,730	14,400	14,400
Payroll Total	1,047.60	1,040.67	1,048.44	52,328,778	56,688,300	56,805,400
Benefits						
Employee Benefits	-	-	-	13,464,380	14,850,500	15,299,200
Benefits Total	-	-	-	13,464,380	14,850,500	15,299,200
Purchased Services						
Mileage And Travel	-	-	-	174,790	191,700	191,700
Employee Training & Conf	-	-	-	61,765	36,300	36,300
Awards And Banquets	-	-	-	1,076	1,300	1,300
Orientation-Inserv-Workshops	-	-	-	1,088	5,800	5,800
Meals/Refreshments	-	-	-	168	5,700	5,700

ERD - Student Success



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
 2013/2014
 General Fund Department Detail
 ERD - Student Success

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Student Transportation.	-	-	-	48,700	51,700	51,700
Student Admission/Entry Fees	-	-	-	3,128	-	-
Legal Fees	-	-	-	197,929	55,000	55,000
Printing	-	-	-	9,840	19,700	19,700
ADA/Legal Settlement	-	-	-	3,444	35,400	35,400
SWAP Matching Transfer	-	-	-	393,893	351,600	362,500
Contracted Services	-	-	-	839,541	884,900	884,900
Building Rental	-	-	-	42,963	500	500
Contract Maint/Eq Repair	-	-	-	30,415	43,000	43,000
Marketing - Advertising	-	-	-	3,593	4,500	4,500
Telephone/Pagers/Modems	-	-	-	69,903	77,200	77,200
Natural Gas	-	-	-	-	-	-
Electricity	-	-	-	-	-	-
Voice Communication Line	-	-	-	-	-	-
Water & Sanitation	-	-	-	-	-	-
Storm Water	-	-	-	-	-	-
Postage	-	-	-	5,035	8,800	8,800
Permits/Licenses/Fees	-	-	-	1,941	2,800	3,300
Risk Management Charges	-	-	-	-	1,000	1,000
Fees For Dist Membership	-	-	-	570	800	800
Tuition Reimb-Other Facilities	-	-	-	39,764	90,000	90,000
POODS Tuition/Excess Spec Ed	-	-	-	3,235,136	3,959,100	2,947,500
Tuition to SPED Preschool	-	-	-	900,000	900,000	900,000
Purchased Services Total	-	-	-	6,064,683	6,726,800	5,726,600
Materials and Supplies						
Contingency	-	-	-	-	4,300	4,300
Office Material/Supplies	-	-	-	283,078	263,800	263,600
Office Equipment - Under \$5K	-	-	-	116,801	125,000	125,000
Curriculum Dev/Staff Training	-	-	-	24,347	5,600	5,600
Clinic Supplies/Materials	-	-	-	4,779	4,800	4,800
Custodial Supplies	-	-	-	-	-	-
Instructional Material/Supply	-	-	-	143,430	700,800	698,500
Instructional Equip-Under \$5K	-	-	-	44,883	94,300	96,300
Textbooks	-	-	-	2,390	6,000	6,000
Copier Usage	-	-	-	20,026	25,900	25,900
Testing Materials	-	-	-	30,295	30,200	30,200
Maint Materials/Supplies	-	-	-	12,799	10,000	10,000
Miscellaneous Expense	-	-	-	10,082	4,100	4,100
Materials and Supplies Total	-	-	-	692,910	1,274,800	1,274,300
Capital and Transfer						
Office Equipment	-	-	-	26,132	-	-
Building Improvements.	-	-	-	4,290	30,000	30,000
Capital and Transfer Total	-	-	-	30,422	30,000	30,000
Total	1,047.60	1,040.67	1,048.44	\$72,581,172	\$79,570,400	\$79,135,500

ERD - Student Success



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Miller Special

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 54000						
Payroll						
Principal.	1.00	1.00	1.00	\$111,517	\$112,000	\$114,300
Assistant Principal	1.00	1.00	1.00	83,183	86,900	88,500
Teacher	21.00	21.00	21.00	1,139,236	1,184,100	1,198,800
Substitute Teacher	-	-	-	26,296	12,600	12,600
Teacher Librarian	0.50	0.50	0.50	-	23,000	23,500
Physical Therapist	3.00	3.00	3.00	177,616	178,100	181,600
Occupational Therapist	3.00	3.00	3.00	171,904	171,800	175,200
Nurse	2.00	2.00	2.00	129,316	130,000	132,500
Psychologist	1.00	1.00	1.00	59,478	72,600	54,400
Social Worker	1.00	1.00	1.00	80,580	72,600	74,100
Speech Therapist	3.00	3.00	3.00	197,873	147,500	150,600
Specialist - Classified	1.00	1.00	1.00	32,428	31,700	32,300
School Secretary	2.00	2.00	2.00	70,399	70,700	73,000
Special Interpreter/Tutor	1.36	1.40	1.42	207	33,300	34,000
Para-Educator	26.06	28.41	28.66	717,148	733,300	716,900
Custodian	-	-	-	-	-	-
Classified - Hourly	3.37	1.80	1.99	40,280	-13,500	17,200
Additional Pay - Certificated	-	-	-	248	2,000	2,000
Additional Pay-Administrative	-	-	-	6,705	-	-
Overtime - Classified	-	-	-	378	2,000	2,000
Payroll Total	70.29	71.11	71.57	3,044,793	3,050,700	3,083,500
Benefits						
Employee Benefits	-	-	-	912,373	799,200	830,400
Benefits Total	-	-	-	912,373	799,200	830,400
Purchased Services						
Mileage And Travel	-	-	-	604	500	500
Employee Training & Conf	-	-	-	1,998	5,000	5,000
Meals/Refreshments	-	-	-	5	-	-
Student Transportation.	-	-	-	1,411	2,900	2,900
Student Admission/Entry Fees	-	-	-	116	-	-
Printing	-	-	-	472	700	700
Contracted Services	-	-	-	1,238	-	-
Contract Maint/Eq Repair	-	-	-	1,111	1,500	1,500
Telephone/Pagers/Modems	-	-	-	2,153	2,500	2,500
Natural Gas	-	-	-	-	-	-
Electricity	-	-	-	-	-	-
Voice Communication Line	-	-	-	-	-	-
Water & Sanitation	-	-	-	-	-	-
Storm Water	-	-	-	-	-	-
Postage	-	-	-	472	1,500	1,500
Permits/Licenses/Fees	-	-	-	121	-	500
Purchased Services Total	-	-	-	9,700	14,600	15,100
Materials and Supplies						
Contingency	-	-	-	-	4,300	4,300
Office Material/Supplies	-	-	-	3,830	8,500	8,500
Clinic Supplies/Materials	-	-	-	3,491	3,500	3,500

ERD - Student Success



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Miller Special

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Custodial Supplies	-	-	-	-	-	-
Instructional Material/Supply	-	-	-	41,558	52,200	49,700
Instructional Equip-Under \$5K	-	-	-	15,986	10,500	12,500
Copier Usage	-	-	-	3,761	5,000	5,000
Miscellaneous Expense	-	-	-	10,082	4,100	4,100
Materials and Supplies Total	-	-	-	78,708	88,100	87,600
Capital and Transfer						
Total	70.29	71.11	71.57	\$4,045,574	\$3,952,600	\$4,016,600



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Career and Technical Education

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 84002						
Payroll						
Assistant Director	1.00	-	-	\$96,031	-	-
Assistant Principal	-	-	-	0	-	-
Teacher	-	-	-	600	-	-
Substitute Teacher	-	-	-	9,420	4,100	4,100
Coordinator - Licensed	1.00	1.00	1.00	67,604	59,400	60,500
Secretary	-	-	-	17,603	-	-
Additional Pay - Certificated	-	-	-	1,130	1,000	1,000
Overtime - Classified	-	-	-	1,405	1,900	1,900
Payroll Total	2.00	1.00	1.00	193,792	66,400	67,500
Benefits						
Employee Benefits	-	-	-	39,726	17,500	18,200
Benefits Total	-	-	-	39,726	17,500	18,200
Purchased Services						
Mileage And Travel	-	-	-	2,242	600	600
Employee Training & Conf	-	-	-	2,512	200	200
Student Transportation.	-	-	-	2,735	3,000	3,000
Student Admission/Entry Fees	-	-	-	3,013	-	-
Printing	-	-	-	-	5,800	5,800
Contracted Services	-	-	-	-	2,000	2,000
Contract Maint/Eq Repair	-	-	-	13,521	15,000	15,000
Telephone/Pagers/Modems	-	-	-	1,171	700	700
Postage	-	-	-	2	-	-
Risk Management Charges	-	-	-	-	1,000	1,000
Purchased Services Total	-	-	-	25,195	28,300	28,300
Materials and Supplies						
Office Material/Supplies	-	-	-	2,306	7,000	7,000
Instructional Material/Supply	-	-	-	17,964	166,600	166,600
Instructional Equip-Under \$5K	-	-	-	7,500	-	-
Copier Usage	-	-	-	519	1,000	1,000
Materials and Supplies Total	-	-	-	28,289	174,600	174,600
Capital and Transfer						
Total	2.00	1.00	1.00	\$287,002	\$286,800	\$288,600



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Gifted and Talented

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 84008						
Payroll						
Director	0.50	0.50	0.50	\$48,325	\$48,800	\$49,800
Resource Teachers	-	-	-	12,845	-	-
Technician - Classified	1.00	0.50	0.50	34,058	17,100	17,400
Secretary	1.00	1.00	1.00	44,426	44,600	45,600
Overtime - Classified	-	-	-	383	-	-
Payroll Total	2.50	2.00	2.00	140,036	110,500	112,800
Benefits						
Employee Benefits	-	-	-	36,135	28,900	30,400
Benefits Total	-	-	-	36,135	28,900	30,400
Purchased Services						
Mileage And Travel	-	-	-	1,933	2,000	2,000
Contracted Services	-	-	-	7,500	7,500	7,500
Purchased Services Total	-	-	-	9,433	9,500	9,500
Materials and Supplies						
Office Material/Supplies	-	-	-	1,455	3,700	3,700
Office Equipment - Under \$5K	-	-	-	3,877	2,000	2,000
Materials and Supplies Total	-	-	-	5,332	5,700	5,700
Capital and Transfer						
Total	2.50	2.00	2.00	\$190,936	\$154,600	\$158,400



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
 2013/2014
 General Fund Department Detail
 SPED - Central Support

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 85000						
Payroll						
Executive Director	1.00	1.00	1.00	\$123,130	\$119,300	\$121,700
Director	4.00	4.00	4.00	416,421	395,800	394,100
Assistant Director	3.00	3.00	3.00	271,094	265,400	260,100
Technical Specialist	1.00	1.00	1.00	60,999	56,700	62,100
Substitute Teacher	-	-	-	7,352	26,900	26,900
Coordinator - Licensed	9.00	9.00	9.00	634,555	621,600	578,500
Psychologist	-	-	-	0	-	-
Specialist - Classified	1.00	1.00	1.00	45,919	50,500	51,500
Technician - Classified	11.50	9.00	9.00	347,700	333,200	361,200
Secretary	4.00	6.00	6.00	183,278	250,300	269,700
Paraprofessional	133.31	127.71	134.72	-	3,163,500	3,226,800
Para-Educator	-	-	-	(281)	-	-
Additional Pay - Certificated	-	-	-	27,879	8,500	8,500
Additional Pay-Classified	-	-	-	148	-	-
Overtime - Classified	-	-	-	1,523	-	-
Payroll Total	167.81	161.71	168.72	2,119,718	5,291,700	5,361,100
Benefits						
Employee Benefits	-	-	-	541,697	1,384,900	1,443,900
Benefits Total	-	-	-	541,697	1,384,900	1,443,900
Purchased Services						
Mileage And Travel	-	-	-	28,877	21,500	21,500
Employee Training & Conf	-	-	-	47,864	22,700	22,700
Meals/Refreshments	-	-	-	-	4,700	4,700
Student Transportation.	-	-	-	100	300	300
Legal Fees	-	-	-	197,929	55,000	55,000
Printing	-	-	-	3,783	6,000	6,000
ADA/Legal Settlement	-	-	-	3,444	35,400	35,400
Contracted Services	-	-	-	30,223	20,000	20,000
Building Rental	-	-	-	3,286	-	-
Contract Maint/Eq Repair	-	-	-	523	3,000	3,000
Marketing - Advertising	-	-	-	3,060	3,000	3,000
Telephone/Pagers/Modems	-	-	-	44,495	41,000	41,000
Postage	-	-	-	1,674	4,000	4,000
Permits/Licenses/Fees	-	-	-	1,820	-	-
Purchased Services Total	-	-	-	367,078	216,600	216,600
Materials and Supplies						
Office Material/Supplies	-	-	-	155,532	186,800	186,800
Office Equipment - Under \$5K	-	-	-	59,703	122,000	122,000
Curriculum Dev/Staff Training	-	-	-	24,127	5,600	5,600
Instructional Material/Supply	-	-	-	-	197,000	197,000
Instructional Equip-Under \$5K	-	-	-	973	-	-
Textbooks	-	-	-	30	1,000	1,000
Copier Usage	-	-	-	8,295	10,500	10,500
Testing Materials	-	-	-	30,014	30,000	30,000
Materials and Supplies Total	-	-	-	278,675	552,900	552,900

ERD - Student Success



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
SPED - Central Support

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Capital and Transfer						
Building Improvements.	-	-	-	4,290	30,000	30,000
Capital and Transfer Total	-	-	-	4,290	30,000	30,000
Total	167.81	161.71	168.72	\$3,311,457	\$7,476,100	\$7,604,500



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
SPED - Deaf and Hard of Hearing

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 85004						
Payroll						
Teacher	14.50	14.00	14.00	\$840,372	\$849,100	\$838,800
Substitute Teacher	-	-	-	11,082	10,000	10,000
Special Interpreter/Tutor	25.12	25.77	26.16	603,867	614,300	626,600
Para-Educator	1.44	1.47	1.49	30,861	35,100	35,800
Classified - Hourly	-	-	-	3,909	-	-
Additional Pay - Certificated	-	-	-	26,676	28,000	28,000
Overtime - Classified	-	-	-	5,002	10,000	10,000
Payroll Total	41.06	41.24	41.65	1,521,768	1,546,500	1,549,200
Benefits						
Employee Benefits	-	-	-	467,750	405,100	417,400
Benefits Total	-	-	-	467,750	405,100	417,400
Purchased Services						
Mileage And Travel	-	-	-	9,290	10,000	10,000
Employee Training & Conf	-	-	-	307	-	-
Student Transportation.	-	-	-	40,205	41,000	41,000
Contracted Services	-	-	-	777,478	746,400	746,400
Purchased Services Total	-	-	-	827,279	797,400	797,400
Materials and Supplies						
Instructional Material/Supply	-	-	-	-	12,400	12,400
Materials and Supplies Total	-	-	-	-	12,400	12,400
Capital and Transfer						
Total	41.06	41.24	41.65	\$2,816,797	\$2,761,400	\$2,776,400



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
SPED - School Based Staff

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 85011						
Payroll						
Teacher	271.50	263.50	266.00	\$15,285,343	\$16,010,000	\$16,095,000
Substitute Teacher	-	-	-	189,758	225,000	225,000
Additional Pay - Certificated	-	-	-	713	-	-
Additional Pay-Classified	-	-	-	39	-	-
Overtime - Classified	-	-	-	21	-	-
Payroll Total	271.50	263.50	266.00	15,475,874	16,235,000	16,320,000
Benefits						
Employee Benefits	-	-	-	3,902,221	4,252,000	4,395,400
Benefits Total	-	-	-	3,902,221	4,252,000	4,395,400
Purchased Services						
Mileage And Travel	-	-	-	4,994	5,000	5,000
Telephone/Pagers/Modems	-	-	-	28	-	-
Postage	-	-	-	4	-	-
Purchased Services Total	-	-	-	5,026	5,000	5,000
Materials and Supplies						
Capital and Transfer						
Total	271.50	263.50	266.00	\$19,383,120	\$20,492,000	\$20,720,400



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
SPED - Speech/Language

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 85012						
Payroll						
Speech Therapist	87.60	89.50	89.50	\$5,613,245	\$5,749,800	\$5,771,400
Additional Pay - Certificated	-	-	-	10,987	-	-
Payroll Total	87.60	89.50	89.50	5,624,232	5,749,800	5,771,400
Benefits						
Employee Benefits	-	-	-	1,393,788	1,506,400	1,554,300
Benefits Total	-	-	-	1,393,788	1,506,400	1,554,300
Purchased Services						
Mileage And Travel	-	-	-	5,320	10,000	10,000
Telephone/Pagers/Modems	-	-	-	28	-	-
Purchased Services Total	-	-	-	5,347	10,000	10,000
Materials and Supplies						
Capital and Transfer						
Total	87.60	89.50	89.50	\$7,023,367	\$7,266,200	\$7,335,700



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
SPED - Mental Health

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 85013						
Payroll						
Psychologist	64.60	60.70	60.70	\$4,124,204	\$4,020,700	\$4,000,800
Social Worker	47.70	52.70	52.20	3,099,455	3,427,000	3,385,700
Certificated - Hourly	-	-	-	34,920	-	-
Additional Pay - Certificated	-	-	-	61,457	-	-
Payroll Total	112.30	113.40	112.90	7,320,036	7,447,700	7,386,500
Benefits						
Employee Benefits	-	-	-	1,841,974	1,951,600	1,989,200
Benefits Total	-	-	-	1,841,974	1,951,600	1,989,200
Purchased Services						
Mileage And Travel	-	-	-	5,870	11,500	11,500
Telephone/Pagers/Modems	-	-	-	69	-	-
Purchased Services Total	-	-	-	5,939	11,500	11,500
Materials and Supplies						
Capital and Transfer						
Total	112.30	113.40	112.90	\$9,167,949	\$9,410,800	\$9,387,200



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
 2013/2014
 General Fund Department Detail
 SPED - Preschool

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 85015						
Payroll						
Teacher	20.50	20.00	20.00	\$1,086,792	\$1,086,800	\$1,069,900
Substitute Teacher	-	-	-	12,185	8,100	8,100
Physical Therapist	3.00	2.00	2.00	174,235	111,900	109,000
Occupational Therapist	8.50	7.00	7.00	549,064	471,400	477,900
Psychologist	3.00	3.00	3.00	210,772	211,800	216,000
Speech Therapist	21.10	21.60	21.60	1,279,596	1,336,400	1,413,100
Specialist - Classified	-	-	-	900	-	-
Technician - Classified	2.00	2.00	2.00	79,199	78,400	77,600
Paraprofessional	5.27	4.75	4.83	101,775	113,300	115,600
Special Interpreter/Tutor	0.81	0.83	0.84	3,652	19,700	20,100
Para-Educator	-	5.51	5.59	130,706	131,300	133,900
Sub Para-Educator	-	-	-	-	1,400	1,400
Classified - Hourly	4.73	-	-	9,120	-	-
Additional Pay - Certificated	-	-	-	23,917	5,000	5,000
Additional Pay-Administrative	-	-	-	9,737	-	-
Overtime - Classified	-	-	-	1,004	-	-
Payroll Total	68.91	66.69	66.86	3,672,654	3,575,500	3,647,600
Benefits						
Employee Benefits	-	-	-	915,292	936,700	982,400
Benefits Total	-	-	-	915,292	936,700	982,400
Purchased Services						
Mileage And Travel	-	-	-	14,291	12,500	12,500
Orientation-Inserv-Workshops	-	-	-	1,088	1,500	1,500
Meals/Refreshments	-	-	-	-	500	500
Printing	-	-	-	755	1,000	1,000
Contracted Services	-	-	-	180	-	-
Building Rental	-	-	-	130	-	-
Telephone/Pagers/Modems	-	-	-	2,949	6,000	6,000
Postage	-	-	-	1,929	1,500	1,500
Tuition to SPED Preschool	-	-	-	900,000	900,000	900,000
Purchased Services Total	-	-	-	921,323	923,000	923,000
Materials and Supplies						
Office Material/Supplies	-	-	-	12,893	11,000	11,000
Office Equipment - Under \$5K	-	-	-	10,594	-	-
Instructional Material/Supply	-	-	-	2,552	5,000	5,000
Copier Usage	-	-	-	1,787	3,000	3,000
Materials and Supplies Total	-	-	-	27,826	19,000	19,000
Capital and Transfer						
Total	68.91	66.69	66.86	\$5,537,094	\$5,454,200	\$5,572,000



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
 2013/2014
 General Fund Department Detail
 SPED - Center Programs

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 85070						
Payroll						
Teacher	84.00	94.00	93.00	\$4,463,245	\$5,260,600	\$5,203,500
Substitute Teacher	-	-	-	93,052	46,800	46,800
Additional Pay - Certificated	-	-	-	876	-	-
Payroll Total	84.00	94.00	93.00	4,557,172	5,307,400	5,250,300
Benefits						
Employee Benefits	-	-	-	1,210,550	1,391,100	1,414,000
Benefits Total	-	-	-	1,210,550	1,391,100	1,414,000
Purchased Services						
Mileage And Travel	-	-	-	269	3,000	3,000
Contracted Services	-	-	-	4,999	65,600	65,600
Purchased Services Total	-	-	-	5,268	68,600	68,600
Materials and Supplies						
Capital and Transfer						
Total	84.00	94.00	93.00	\$5,772,991	\$6,767,100	\$6,732,900



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
 2013/2014
 General Fund Department Detail
 Homebound and Health Services

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 85072						
Payroll						
Director	1.00	1.00	1.00	\$90,952	\$91,900	\$93,700
Teacher	2.00	2.00	2.00	106,217	106,800	117,900
Substitute Teacher	-	-	-	1,869	-	-
Nurse	33.00	33.00	33.00	2,052,400	2,260,600	2,262,400
Specialist - Classified	0.88	0.88	0.88	16,272	19,400	19,800
Substitute Secretary	-	-	-	-	2,400	2,400
Secretary	1.00	1.00	1.00	44,200	46,200	44,100
Clinic Aides	0.42	0.43	0.44	-	10,300	10,500
Classified - Hourly	0.04	0.04	0.04	1,089	1,000	1,000
Certificated - Hourly	4.17	4.28	4.34	102,022	101,900	103,900
Additional Pay - Certificated	-	-	-	20,956	38,000	38,000
Additional Pay-Classified	-	-	-	202	2,000	2,000
Overtime - Classified	-	-	-	81	500	500
Payroll Total	42.51	42.63	42.70	2,436,260	2,681,000	2,696,200
Benefits						
Employee Benefits	-	-	-	561,237	702,200	726,200
Benefits Total	-	-	-	561,237	702,200	726,200
Purchased Services						
Mileage And Travel	-	-	-	46,654	52,500	52,500
Employee Training & Conf	-	-	-	5,647	5,000	5,000
Orientation-Inserv-Workshops	-	-	-	-	3,300	3,300
Printing	-	-	-	3,665	3,400	3,400
Contracted Services	-	-	-	-	5,000	5,000
Contract Maint/Eq Repair	-	-	-	378	1,000	1,000
Marketing - Advertising	-	-	-	533	1,500	1,500
Telephone/Pagers/Modems	-	-	-	14,716	21,100	21,100
Postage	-	-	-	136	500	500
Purchased Services Total	-	-	-	71,728	93,300	93,300
Materials and Supplies						
Office Material/Supplies	-	-	-	7,656	22,200	22,000
Office Equipment - Under \$5K	-	-	-	42,628	1,000	1,000
Clinic Supplies/Materials	-	-	-	-	500	500
Instructional Material/Supply	-	-	-	70,544	5,200	5,400
Copier Usage	-	-	-	2,141	1,700	1,700
Materials and Supplies Total	-	-	-	122,969	30,600	30,600
Capital and Transfer						
Total	42.51	42.63	42.70	\$3,192,194	\$3,507,100	\$3,546,300



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
SPED - Child Find

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 85080						
Payroll						
Teacher	3.50	4.00	4.00	\$187,488	\$220,400	\$255,400
Physical Therapist	1.50	3.50	3.50	99,878	233,000	233,400
Occupational Therapist	1.00	1.00	1.00	68,655	70,200	71,600
Psychologist	1.00	1.00	1.00	77,380	76,600	78,100
Audiologist	-	0.50	0.50	-	27,400	27,900
Speech Therapist	4.00	4.00	4.00	277,169	278,500	284,100
Additional Pay - Certificated	-	-	-	7,712	20,000	20,000
Payroll Total	11.00	14.00	14.00	718,281	926,100	970,500
Benefits						
Employee Benefits	-	-	-	159,402	242,500	261,500
Benefits Total	-	-	-	159,402	242,500	261,500
Purchased Services						
Mileage And Travel	-	-	-	4,160	4,000	4,000
Purchased Services Total	-	-	-	4,160	4,000	4,000
Materials and Supplies						
Capital and Transfer						
Total	11.00	14.00	14.00	\$881,844	\$1,172,600	\$1,236,000



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
SPED - SWAP

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 85087						
Purchased Services						
SWAP Matching Transfer	-	-	-	393,893	351,600	362,500
Purchased Services Total	-	-	-	393,893	351,600	362,500
Materials and Supplies						
Capital and Transfer						
Total	-	-	-	\$393,893	\$351,600	\$362,500



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
SPED - Jeffco Transition Services

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 85088						
Payroll						
Teacher	4.00	3.00	3.00	\$227,268	\$163,300	\$166,600
Substitute Teacher	-	-	-	6,846	6,700	6,700
Physical Therapist	0.50	-	-	18,959	-	-
Social Worker	1.00	-	-	70,046	-	-
Speech Therapist	0.50	-	-	35,340	-	-
Technician - Classified	1.00	-	-	37,401	-	-
Classified - Hourly	-	-	-	472,965	-	-
Overtime - Classified	-	-	-	631	-	-
Payroll Total	7.00	3.00	3.00	869,456	170,000	173,300
Benefits						
Employee Benefits	-	-	-	305,072	44,700	46,700
Benefits Total	-	-	-	305,072	44,700	46,700
Purchased Services						
Mileage And Travel	-	-	-	2,377	2,100	2,100
Meals/Refreshments	-	-	-	163	-	-
Student Transportation.	-	-	-	4,250	4,500	4,500
Printing	-	-	-	766	-	-
Building Rental	-	-	-	39,447	-	-
Telephone/Pagers/Modems	-	-	-	83	-	-
Postage	-	-	-	409	-	-
Purchased Services Total	-	-	-	47,494	6,600	6,600
Materials and Supplies						
Office Material/Supplies	-	-	-	3,775	-	-
Curriculum Dev/Staff Training	-	-	-	220	-	-
Clinic Supplies/Materials	-	-	-	653	-	-
Instructional Material/Supply	-	-	-	401	69,900	69,900
Materials and Supplies Total	-	-	-	5,049	69,900	69,900
Capital and Transfer						
Total	7.00	3.00	3.00	\$1,227,071	\$291,200	\$296,500



**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail**

Itinerant Services

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 85090						
Payroll						
Teacher	13.00	13.00	12.00	\$833,225	\$831,400	\$796,000
Resource Teachers	1.00	1.00	1.00	65,050	60,800	62,000
Physical Therapist	4.00	4.00	4.00	256,495	257,800	262,900
Occupational Therapist	19.00	18.00	18.00	1,075,971	1,148,800	1,126,000
Psychologist	0.50	-	-	32,776	-	-
Social Worker	0.50	0.50	0.50	32,092	32,200	32,800
Audiologist	4.00	4.00	4.00	288,985	288,100	293,900
Speech Therapist	2.00	2.00	2.00	155,349	146,300	149,300
Special Interpreter/Tutor	5.54	5.69	5.77	114,786	135,500	138,200
Classified - Hourly	3.90	4.01	4.06	90,545	95,500	97,400
Overtime - Classified	-	-	-	15	-	-
Payroll Total	53.44	52.20	51.33	2,945,290	2,996,400	2,958,500
Benefits						
Employee Benefits	-	-	-	752,281	785,800	796,800
Benefits Total	-	-	-	752,281	785,800	796,800
Purchased Services						
Mileage And Travel	-	-	-	44,491	54,700	54,700
Employee Training & Conf	-	-	-	1,629	-	-
Contracted Services	-	-	-	11,515	32,500	32,500
Contract Maint/Eq Repair	-	-	-	14,883	22,500	22,500
Telephone/Pagers/Modems	-	-	-	1,465	2,500	2,500
Postage	-	-	-	6	-	-
Purchased Services Total	-	-	-	73,989	112,200	112,200
Materials and Supplies						
Office Material/Supplies	-	-	-	84,638	12,000	12,000
Instructional Material/Supply	-	-	-	-	175,300	175,300
Instructional Equip-Under \$5K	-	-	-	4,800	83,800	83,800
Maint Materials/Supplies	-	-	-	12,799	10,000	10,000
Materials and Supplies Total	-	-	-	102,237	281,100	281,100
Capital and Transfer						
Office Equipment	-	-	-	26,132	-	-
Capital and Transfer Total	-	-	-	26,132	-	-
Total	53.44	52.20	51.33	\$3,899,928	\$4,175,500	\$4,148,600



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Out of District Placement

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 85091						
Purchased Services						
Tuition Reimb-Other Facilities	-	-	-	39,764	90,000	90,000
POODS Tuition/Excess Spec Ed	-	-	-	3,235,136	3,959,100	2,947,500
Purchased Services Total	-	-	-	3,274,900	4,049,100	3,037,500
Materials and Supplies						
Capital and Transfer						
Total	-	-	-	\$3,274,900	\$4,049,100	\$3,037,500



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
 2013/2014
 General Fund Department Detail
 Sobesky Academy K-12

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 85100						
Payroll						
Principal.	1.00	1.00	1.00	\$102,702	\$103,300	\$105,400
Assistant Principal	1.00	1.00	1.00	66,177	66,500	67,800
Teacher	11.00	11.00	11.00	683,430	685,000	673,300
Substitute Teacher	-	-	-	10,438	11,400	11,400
Counselor	-	-	-	76,711	-	-
Psychologist	1.00	1.00	1.00	72,779	72,000	73,400
Social Worker	6.00	6.00	6.00	358,684	363,200	343,200
School Secretary	1.75	1.75	1.75	59,503	59,800	61,000
Clinic Aides	0.68	0.69	0.71	12,673	16,600	16,900
Additional Pay - Certificated	-	-	-	174	-	-
Additional Pay-Administrative	-	-	-	812	-	-
Overtime - Classified	-	-	-	254	-	-
Payroll Total	22.43	22.44	22.46	1,444,338	1,377,800	1,352,400
Benefits						
Employee Benefits	-	-	-	366,108	361,000	364,200
Benefits Total	-	-	-	366,108	361,000	364,200
Purchased Services						
Mileage And Travel	-	-	-	755	400	400
Employee Training & Conf	-	-	-	576	1,900	1,900
Awards And Banquets	-	-	-	1,076	1,300	1,300
Meals/Refreshments	-	-	-	-	500	500
Printing	-	-	-	47	300	300
Telephone/Pagers/Modems	-	-	-	1,349	2,100	2,100
Voice Communication Line	-	-	-	-	-	-
Postage	-	-	-	392	1,200	1,200
Purchased Services Total	-	-	-	4,194	7,700	7,700
Materials and Supplies						
Office Material/Supplies	-	-	-	6,669	5,600	5,600
Clinic Supplies/Materials	-	-	-	635	800	800
Instructional Material/Supply	-	-	-	9,122	12,200	12,200
Instructional Equip-Under \$5K	-	-	-	15,624	-	-
Textbooks	-	-	-	2,360	5,000	5,000
Copier Usage	-	-	-	2,758	4,000	4,000
Materials and Supplies Total	-	-	-	37,167	27,600	27,600
Capital and Transfer						
Total	22.43	22.44	22.46	\$1,851,807	\$1,774,100	\$1,751,900



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
 2013/2014
 General Fund Department Detail
 Student Services Response

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 86000						
Payroll						
Director	1.00	1.00	0.50	\$100,576	\$101,600	\$51,800
Counselor	0.25	0.25	0.25	5,913	13,200	11,200
Coordinator - Administrative	1.00	-	-	96,954	-	-
Specialist - Classified	1.00	1.00	1.00	30,819	35,500	36,100
Substitute Secretary	-	-	-	2,147	-	-
Additional Pay - Certificated	-	-	-	8,638	5,000	5,000
Additional Pay-Classified	-	-	-	-	500	500
Overtime - Classified	-	-	-	32	-	-
Payroll Total	3.25	2.25	1.75	245,079	155,800	104,600
Benefits						
Employee Benefits	-	-	-	58,774	40,900	28,200
Benefits Total	-	-	-	58,774	40,900	28,200
Purchased Services						
Mileage And Travel	-	-	-	2,663	1,400	1,400
Employee Training & Conf	-	-	-	1,233	1,500	1,500
Orientation-Inserv-Workshops	-	-	-	-	1,000	1,000
Printing	-	-	-	353	2,500	2,500
Contracted Services	-	-	-	6,408	5,900	5,900
Building Rental	-	-	-	100	500	500
Telephone/Pagers/Modems	-	-	-	1,400	1,300	1,300
Postage	-	-	-	10	100	100
Permits/Licenses/Fees	-	-	-	-	2,800	2,800
Fees For Dist Membership	-	-	-	570	800	800
Purchased Services Total	-	-	-	12,737	17,800	17,800
Materials and Supplies						
Office Material/Supplies	-	-	-	4,324	7,000	7,000
Instructional Material/Supply	-	-	-	1,289	5,000	5,000
Copier Usage	-	-	-	764	700	700
Testing Materials	-	-	-	281	200	200
Materials and Supplies Total	-	-	-	6,658	12,900	12,900
Capital and Transfer						
Total	3.25	2.25	1.75	\$323,247	\$227,400	\$163,500





Field Services

Facility Maintenance

In this department, managers are responsible for identifying maintenance issues, performing minor maintenance, maintaining logbooks, and submitting work requests. They also respond to after hour emergencies.

Site Maintenance

The scope of work for Site Maintenance includes tree and shrub trimming, athletic field maintenance and irrigation, fencing, snow removal from sidewalks and play pads, and playground equipment safety and minor repairs.

One of the largest challenges facing the Site Maintenance group is the rising cost of water which is used to maintain the grass fields at our high schools and stadium complexes.

Environmental Services

Environmental Services manages state and federal environmental regulatory requirements as they relate to hazardous waste, asbestos, indoor air quality, and storm water management. This department also operates and maintains water and waste treatment facilities for district locations in mountain communities.

Central Mailroom - Archives

The central mailroom handles the distribution of internal and U.S. mail to all district facilities. District archives stores district records for a legally prescribed period of time.

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
General Administration						
Payroll	-	-	-	-	-	-
Non-Payroll	-	-	-	-	-	-
Operations and Maintenance						
Payroll	180.71	181.33	180.38	\$11,657,751	\$12,266,700	\$12,293,300
Non-Payroll	-	-	-	5,036,201	3,316,900	4,368,600
Total	180.71	181.33	180.38	\$16,693,952	\$15,583,600	\$16,661,900

NOTE: The Field Services Division underwent a re-organization for 2011/2012. Some departments that have been moved or absorbed into existing departments show no budgeted amounts for 2011/2012.



**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail**

Field Services

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: Field Services						
Payroll						
Executive Director	1.00	0.50	0.50	\$94,807	\$37,200	\$62,300
Director	2.00	3.00	3.00	153,774	237,500	239,900
Supervisor	1.00	-	-	77,417	-	-
Manager	3.00	2.00	2.00	196,315	158,800	201,900
Technical Specialist	1.00	2.00	2.00	59,814	121,500	115,100
Specialist - Classified	1.00	1.00	1.00	59,776	60,100	61,300
Technician - Classified	14.50	15.50	13.50	639,679	739,200	664,900
Group Leader	16.00	16.00	16.00	996,503	1,078,100	1,097,100
Substitute Secretary	-	-	-	23,346	1,200	1,200
Secretary	1.00	1.00	2.00	50,211	50,500	81,200
Trades Technician	133.00	133.00	133.00	7,014,492	7,314,200	7,250,300
Warehouse Worker	3.00	3.00	3.00	86,306	105,900	108,000
Classified - Hourly	4.21	4.33	4.38	61,374	103,000	105,000
Additional Pay - Certificated	-	-	-	17,760	17,800	-
Additional Pay-Classified	-	-	-	40,085	34,300	34,300
Additional Pay-Administrative	-	-	-	7,262	2,000	-
Overtime - Classified	-	-	-	139,195	158,500	158,500
Payroll Exception	-	-	-	(638,405)	(500,000)	(495,700)
Payroll Total	180.71	181.33	180.38	9,079,711	9,719,800	9,685,300
Benefits						
Employee Benefits	-	-	-	2,578,040	2,546,900	2,608,000
Benefits Total	-	-	-	2,578,040	2,546,900	2,608,000
Purchased Services						
Mileage And Travel	-	-	-	3,040	6,700	6,700
Employee Training & Conf	-	-	-	27,969	36,300	37,300
Awards And Banquets	-	-	-	1,187	1,300	1,300
Recruiting Costs	-	-	-	805	5,000	5,000
Required Physical Exams	-	-	-	428	-	500
Legal Fees	-	-	-	820	-	-
Printing	-	-	-	159	2,900	2,900
Consultants	-	-	-	49,655	53,400	53,600
Contract Labor	-	-	-	2,269	-	-
Contracted Services	-	-	-	39,683	324,500	388,100
Fleet Maintenance.	-	-	-	5,337	-	-
Refuse & Dump Fees	-	-	-	15,863	22,000	22,000
Equipment Rental	-	-	-	24,766	43,900	43,900
Contract Maint/Eq Repair	-	-	-	13,562	31,500	29,500
Const Maint/Repair - Building	-	-	-	1,232,068	817,300	1,000,100
Software Purch/Lease	-	-	-	1,960	500	11,900
Marketing - Advertising	-	-	-	60	300	300
Telephone/Pagers/Modems	-	-	-	58,295	69,000	69,000
Natural Gas	-	-	-	-	-	-
Electricity	-	-	-	-	-	-
Postage	-	-	-	(6,566)	4,100	4,100
Permits/Licenses/Fees	-	-	-	52,844	56,500	60,500
District Meetings/Conferences	-	-	-	400	400	-
Purchased Services Total	-	-	-	1,524,604	1,475,600	1,736,700
Materials and Supplies						
Contingency	-	-	-	-	10,300	-
Office Material/Supplies	-	-	-	13,591	24,400	27,400
Office Equipment - Under \$5K	-	-	-	5,929	33,000	228,100
Copier Usage	-	-	-	6,814	8,500	8,500
Athletic Supplies	-	-	-	-	95,000	83,500
Maint Materials/Supplies	-	-	-	1,783,765	1,135,800	1,691,700
Small Hand Tools	-	-	-	57,439	49,400	49,400
Field Services						



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
 General Fund Department Detail
 Field Services

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Uniforms	-	-	-	7,922	7,600	32,600
Vehicle Fuel Expense	-	-	-	230,000	-	-
Shop Supplies	-	-	-	-	8,000	8,000
Materials - Playgrounds	-	-	-	-	12,000	12,000
Physical Invty Gain/Loss	-	-	-	(15,104)	6,000	6,000
Materials and Supplies Total	-	-	-	2,090,355	1,390,000	2,147,200
Capital and Transfer						
Office Equipment	-	-	-	-	3,500	3,500
Plant/Shop Equipment	-	-	-	1,579	17,200	17,200
Building Improvements.	-	-	-	1,419,183	430,600	464,000
Transfers.	-	-	-	480	-	-
Capital and Transfer Total	-	-	-	1,421,242	451,300	484,700
Total	180.71	181.33	180.38	\$16,693,952	\$15,583,600	\$16,661,900



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
 2013/2014
 General Fund Department Detail
 Facilities Management

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 93401						
Payroll						
Executive Director	1.00	0.50	0.50	\$94,807	\$37,200	\$62,300
Manager	2.00	2.00	2.00	103,363	158,800	201,900
Technician - Classified	14.50	13.50	12.50	633,081	657,200	623,800
Group Leader	-	2.00	2.00	-	126,600	129,100
Substitute Secretary	-	-	-	19,289	-	-
Secretary	1.00	1.00	1.00	50,211	50,500	38,700
Additional Pay-Administrative	-	-	-	(5,148)	-	-
Overtime - Classified	-	-	-	5,357	7,000	7,000
Payroll Total	18.50	19.00	18.00	900,959	1,037,300	1,062,800
Benefits						
Employee Benefits	-	-	-	229,894	271,800	286,200
Benefits Total	-	-	-	229,894	271,800	286,200
Purchased Services						
Mileage And Travel	-	-	-	1,269	4,000	4,000
Employee Training & Conf	-	-	-	11,722	20,000	20,000
Awards And Banquets	-	-	-	1,187	1,100	1,100
Recruiting Costs	-	-	-	25	3,000	3,000
Legal Fees	-	-	-	820	-	-
Printing	-	-	-	25	2,000	2,000
Consultants	-	-	-	46,864	42,500	42,500
Contracted Services	-	-	-	36	-	-
Contract Maint/Eq Repair	-	-	-	348	12,000	10,000
Const Maint/Repair - Building	-	-	-	405,905	280,000	357,000
Telephone/Pagers/Modems	-	-	-	3,553	5,500	5,500
Postage	-	-	-	16	300	300
Permits/Licenses/Fees	-	-	-	9,817	10,500	14,500
Purchased Services Total	-	-	-	481,587	380,900	459,900
Materials and Supplies						
Office Material/Supplies	-	-	-	3,032	11,000	11,000
Office Equipment - Under \$5K	-	-	-	3,306	31,000	31,000
Copier Usage	-	-	-	6,638	8,200	8,200
Maint Materials/Supplies	-	-	-	116,693	90,000	90,000
Small Hand Tools	-	-	-	728	300	300
Materials and Supplies Total	-	-	-	130,396	140,500	140,500
Capital and Transfer						
Building Improvements.	-	-	-	69,778	49,000	49,000
Transfers.	-	-	-	200	-	-
Capital and Transfer Total	-	-	-	69,978	49,000	49,000
Total	18.50	19.00	18.00	\$1,812,814	\$1,879,500	\$1,998,400



**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail**

Facilities Services

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 93501						
Payroll						
Director	1.00	1.00	1.00	\$70,411	\$71,100	\$80,300
Manager	1.00	-	-	92,952	-	-
Specialist - Classified	1.00	1.00	1.00	59,776	60,100	61,300
Group Leader	12.00	10.00	10.00	780,526	689,600	700,800
Substitute Secretary	-	-	-	4,057	1,200	1,200
Trades Technician	90.00	90.00	90.00	4,980,431	5,163,000	5,180,000
Classified - Hourly	1.73	1.78	1.80	33,017	42,400	43,200
Additional Pay-Classified	-	-	-	28,014	23,800	23,800
Additional Pay-Administrative	-	-	-	10,410	-	-
Overtime - Classified	-	-	-	63,891	65,000	65,000
Payroll Total	106.73	103.78	103.80	6,123,485	6,116,200	6,155,600
Benefits						
Employee Benefits	-	-	-	1,600,414	1,602,600	1,658,000
Benefits Total	-	-	-	1,600,414	1,602,600	1,658,000
Purchased Services						
Mileage And Travel	-	-	-	1,238	1,600	1,600
Employee Training & Conf	-	-	-	10,083	9,100	9,100
Awards And Banquets	-	-	-	-	200	200
Recruiting Costs	-	-	-	390	900	900
Printing	-	-	-	81	900	900
Consultants	-	-	-	1,380	4,800	-
Refuse & Dump Fees	-	-	-	(671)	5,000	5,000
Equipment Rental	-	-	-	5,843	14,600	14,600
Contract Maint/Eq Repair	-	-	-	10,994	13,700	13,700
Const Maint/Repair - Building	-	-	-	514,529	488,000	593,800
Software Purch/Lease	-	-	-	1,647	-	-
Marketing - Advertising	-	-	-	60	-	-
Telephone/Pagers/Modems	-	-	-	41,969	45,800	45,800
Postage	-	-	-	926	400	400
Permits/Licenses/Fees	-	-	-	38,801	35,000	35,000
Purchased Services Total	-	-	-	627,269	620,000	721,000
Materials and Supplies						
Office Material/Supplies	-	-	-	4,951	5,000	8,000
Office Equipment - Under \$5K	-	-	-	1,998	1,000	26,000
Maint Materials/Supplies	-	-	-	1,260,861	777,600	1,283,600
Small Hand Tools	-	-	-	45,321	37,300	37,300
Uniforms	-	-	-	4,015	3,600	18,600
Vehicle Fuel Expense	-	-	-	230,000	-	-
Physical Invt Gain/Loss	-	-	-	(15,104)	6,000	6,000
Materials and Supplies Total	-	-	-	1,532,041	830,500	1,379,500
Capital and Transfer						
Office Equipment	-	-	-	-	1,500	1,500
Plant/Shop Equipment	-	-	-	1,579	5,900	5,900
Building Improvements.	-	-	-	5,595	10,000	10,000
Transfers.	-	-	-	30	-	-
Capital and Transfer Total	-	-	-	7,204	17,400	17,400
Total	106.73	103.78	103.80	\$9,890,414	\$9,186,700	\$9,931,500

Field Services



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Facility Consolidation

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 93503						
Payroll						
Trades Technician	-	-	-	\$120	-	-
Additional Pay - Certificated	-	-	-	17,760	17,800	-
Additional Pay-Administrative	-	-	-	2,000	2,000	-
Payroll Total	-	-	-	19,880	19,800	-
Benefits						
Employee Benefits	-	-	-	2,956	5,200	-
Benefits Total	-	-	-	2,956	5,200	-
Purchased Services						
District Meetings/Conferences	-	-	-	400	400	-
Purchased Services Total	-	-	-	400	400	-
Materials and Supplies						
Contingency	-	-	-	-	10,300	-
Maint Materials/Supplies	-	-	-	41	-	-
Materials and Supplies Total	-	-	-	41	10,300	-
Capital and Transfer						
Building Improvements.	-	-	-	1,343,810	366,600	400,000
Capital and Transfer Total	-	-	-	1,343,810	366,600	400,000
Total	-	-	-	\$1,367,087	\$402,300	\$400,000



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Site Maintenance

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 93604						
Payroll						
Director	-	1.00	1.00	-	\$81,800	\$83,400
Supervisor	1.00	-	-	77,417	-	-
Technician - Classified	-	1.00	1.00	-	40,300	41,100
Group Leader	3.00	3.00	3.00	146,497	193,000	196,900
Trades Technician	39.00	39.00	39.00	1,810,635	1,926,600	1,845,400
Classified - Hourly	2.48	2.55	2.58	28,357	60,600	61,800
Additional Pay-Classified	-	-	-	11,113	9,500	9,500
Overtime - Classified	-	-	-	68,404	74,900	74,900
Payroll Total	45.48	46.55	46.58	2,142,422	2,386,700	2,313,000
Benefits						
Employee Benefits	-	-	-	603,584	625,400	623,100
Benefits Total	-	-	-	603,584	625,400	623,100
Purchased Services						
Mileage And Travel	-	-	-	-	500	500
Employee Training & Conf	-	-	-	980	1,400	2,400
Recruiting Costs	-	-	-	390	1,100	1,100
Required Physical Exams	-	-	-	394	-	500
Printing	-	-	-	53	-	-
Consultants	-	-	-	706	-	5,000
Contracted Services	-	-	-	-	279,000	279,000
Refuse & Dump Fees	-	-	-	16,534	17,000	17,000
Equipment Rental	-	-	-	18,923	29,300	29,300
Contract Maint/Eq Repair	-	-	-	-	1,000	1,000
Const Maint/Repair - Building	-	-	-	308,267	42,800	42,800
Telephone/Pagers/Modems	-	-	-	4,470	9,600	9,600
Natural Gas	-	-	-	-	-	-
Electricity	-	-	-	-	-	-
Postage	-	-	-	-	200	200
Permits/Licenses/Fees	-	-	-	180	5,000	5,000
Purchased Services Total	-	-	-	350,896	386,900	393,400
Materials and Supplies						
Office Material/Supplies	-	-	-	980	1,500	1,500
Office Equipment - Under \$5K	-	-	-	624	1,000	171,100
Athletic Supplies	-	-	-	-	95,000	83,500
Maint Materials/Supplies	-	-	-	395,659	255,700	305,600
Small Hand Tools	-	-	-	11,391	10,900	10,900
Uniforms	-	-	-	3,907	3,300	13,300
Shop Supplies	-	-	-	-	8,000	8,000
Materials - Playgrounds	-	-	-	-	12,000	12,000
Materials and Supplies Total	-	-	-	412,561	387,400	605,900
Capital and Transfer						
Plant/Shop Equipment	-	-	-	-	11,300	11,300
Building Improvements.	-	-	-	-	5,000	5,000
Transfers.	-	-	-	250	-	-
Capital and Transfer Total	-	-	-	250	16,300	16,300
Total	45.48	46.55	46.58	\$3,509,713	\$3,802,700	\$3,951,700

Field Services



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
 General Fund Department Detail
Facilities Services.

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 93605						
Payroll						
Payroll Exception	-	-	-	\$(638,405)	\$(500,000)	\$(495,700)
Payroll Total	-	-	-	(638,405)	(500,000)	(495,700)
Benefits						
Employee Benefits	-	-	-	-	(131,000)	(134,300)
Benefits Total	-	-	-	-	(131,000)	(134,300)
Purchased Services						
Materials and Supplies						
Capital and Transfer						
Total	-	-	-	(638,405)	(631,000)	(630,000)



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
 2013/2014
 General Fund Department Detail
 Environmental Services

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 93700						
Payroll						
Director	1.00	1.00	1.00	\$83,363	\$84,600	\$76,200
Technical Specialist	1.00	2.00	2.00	59,814	121,500	115,100
Technician - Classified	-	1.00	-	6,599	41,700	-
Group Leader	1.00	1.00	1.00	69,481	68,900	70,300
Secretary	-	-	1.00	-	-	42,500
Trades Technician	4.00	4.00	4.00	223,306	224,600	224,900
Additional Pay-Classified	-	-	-	958	1,000	1,000
Overtime - Classified	-	-	-	1,543	9,000	9,000
Payroll Total	7.00	9.00	9.00	445,063	551,300	539,000
Benefits						
Employee Benefits	-	-	-	114,406	144,400	145,200
Benefits Total	-	-	-	114,406	144,400	145,200
Purchased Services						
Mileage And Travel	-	-	-	534	600	600
Employee Training & Conf	-	-	-	5,184	5,500	5,500
Required Physical Exams	-	-	-	33	-	-
Consultants	-	-	-	706	6,100	6,100
Contracted Services	-	-	-	38,217	37,500	101,100
Contract Maint/Eq Repair	-	-	-	2,220	2,800	2,800
Const Maint/Repair - Building	-	-	-	3,367	6,500	6,500
Software Purch/Lease	-	-	-	313	500	11,900
Marketing - Advertising	-	-	-	-	300	300
Telephone/Pagers/Modems	-	-	-	6,658	8,100	8,100
Postage	-	-	-	123	200	200
Permits/Licenses/Fees	-	-	-	4,046	6,000	6,000
Purchased Services Total	-	-	-	61,401	74,100	149,100
Materials and Supplies						
Office Material/Supplies	-	-	-	2,397	4,100	4,100
Copier Usage	-	-	-	176	300	300
Maint Materials/Supplies	-	-	-	10,511	12,100	12,100
Small Hand Tools	-	-	-	-	900	900
Uniforms	-	-	-	-	700	700
Materials and Supplies Total	-	-	-	13,084	18,100	18,100
Capital and Transfer						
Total	7.00	9.00	9.00	\$633,954	\$787,900	\$851,400



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Central Mailroom/Archives

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 94730						
Payroll						
Warehouse Worker	3.00	3.00	3.00	\$86,306	\$105,900	\$108,000
Overtime - Classified	-	-	-	-	2,600	2,600
Payroll Total	3.00	3.00	3.00	86,306	108,500	110,600
Benefits						
Employee Benefits	-	-	-	26,786	28,500	29,800
Benefits Total	-	-	-	26,786	28,500	29,800
Purchased Services						
Employee Training & Conf	-	-	-	-	300	300
Contract Labor	-	-	-	2,269	-	-
Contracted Services	-	-	-	1,430	8,000	8,000
Fleet Maintenance.	-	-	-	5,337	-	-
Contract Maint/Eq Repair	-	-	-	-	2,000	2,000
Telephone/Pagers/Modems	-	-	-	1,646	-	-
Postage	-	-	-	(7,631)	3,000	3,000
Purchased Services Total	-	-	-	3,051	13,300	13,300
Materials and Supplies						
Office Material/Supplies	-	-	-	2,231	2,800	2,800
Maint Materials/Supplies	-	-	-	-	400	400
Materials and Supplies Total	-	-	-	2,231	3,200	3,200
Capital and Transfer						
Office Equipment	-	-	-	-	2,000	2,000
Capital and Transfer Total	-	-	-	-	2,000	2,000
Total	3.00	3.00	3.00	\$118,375	\$155,500	\$158,900



Financial Services

Financial Services is responsible for ensuring adequate internal controls which facilitate compliance with district policies and procedures, as well as federal, state and local regulations. Financial Services provides administrative support to all departments and schools in regard to their financial needs.

Accounting

Manages the general ledger and monitors all financial transactions.

Provides reports on the status of funds and prepares the Comprehensive Annual Financial Report (CAFR).

Assists the district's independent, external auditors with the annual financial audit.

Accounts Payable

Manages the payment of vendors for goods and services.

Budget Management

Prepares the annual budget.

Reports to department managers, the superintendent, and the Board of Education on the status of spending and cash flow for all departments.

This department also provides direct support to schools through the School Accounting Support Team (SAST).

Financial Services

Manages the investment of district funds, bonds, and daily cash transactions.

Oversees the department of Risk Management.

Manages all internal audits to ensure compliance at the school and department level.

Payroll

Issues all payroll checks for over 14,000 employees monthly.

Monitors leave accruals.

Issues W-2 forms to employees for annual income tax reporting.

Manages all TSA and 401(k) retirement investment data and set up.

Pays all taxes to the state and federal government and issues tax reports.

Pays PERA contributions.





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Division Summary Report

Purchasing

Manages the purchase of goods or services through district vendors.

Oversees the bidding process to award new contracts for goods or services.

Manages the Purchase-card program through which employees may purchase products for school and department use.

Information Technology

General Fund expenditures transferred monthly to Technology Internal Service Fund revenue.

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
General Administration						
Payroll	42.17	41.17	41.17	\$3,256,700	\$3,376,400	\$3,378,300
Non-Payroll	-	-	-	11,230,994	10,831,000	10,403,800
Total	42.17	41.17	41.17	\$14,487,694	\$14,207,400	\$13,782,100





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2013/2014

General Fund Department Detail

Financial Services

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: Financial Services						
Payroll						
Chief Officer	-	-	1.00	-	-	\$151,500
Chief Financial Officer	1.00	1.00	-	147,078	148,600	-
Executive Director	1.00	1.00	1.00	104,900	105,900	108,000
Director	2.00	2.00	2.00	168,320	177,300	180,800
Supervisor	1.00	1.00	1.00	76,143	77,100	78,600
Manager	6.00	5.00	5.00	433,863	396,100	404,000
Technical Specialist	6.00	7.00	7.00	407,578	483,600	461,600
Accountant I	1.00	1.00	1.00	57,741	58,000	59,200
Coordinator - Administrative	1.00	1.00	1.00	62,080	62,700	64,000
Specialist - Classified	8.00	7.00	7.00	378,414	398,400	393,300
Buyer	1.67	1.67	1.67	69,299	89,300	77,000
Technician - Classified	10.50	10.50	10.50	480,779	505,100	510,300
Administrative Assistant	1.00	1.00	1.00	63,685	64,300	59,800
Substitute Secretary	-	-	-	8,676	4,500	4,500
Buyer Assistant	2.00	2.00	2.00	100,355	93,500	95,400
Additional Pay-Administrative	-	-	-	15,102	-	6,800
Overtime - Classified	-	-	-	48,606	6,800	6,800
Payroll Total	42.17	41.17	41.17	2,622,620	2,671,200	2,661,600
Benefits						
Employee Benefits	-	-	-	634,080	705,200	716,700
Benefits Total	-	-	-	634,080	705,200	716,700
Purchased Services						
Mileage And Travel	-	-	-	\$5,253	\$8,200	\$8,200
Employee Training & Conf	-	-	-	10,563	13,500	13,500
Meals/Refreshments	-	-	-	28	1,800	1,800
Printing	-	-	-	7,339	7,700	7,700
Consultants	-	-	-	-	10,000	10,000
Contract Labor	-	-	-	12,479	12,000	12,000
Contracted Services	-	-	-	39,152	300	300
Bank Fees & Other Expense	-	-	-	1,311	36,900	36,900
Contract Maint/Eq Repair	-	-	-	25	1,800	1,800
Technology Services	-	-	-	11,076,700	10,662,200	10,235,000
Software Purch/Lease	-	-	-	605	200	200
Marketing - Advertising	-	-	-	314	-	-
Equipment/Copier Repair	-	-	-	-	1,000	1,000
Telephone/Pagers/Modems	-	-	-	1,723	2,400	2,400
Postage	-	-	-	20,644	27,500	27,500
Fees For Dist Membership	-	-	-	16,705	2,700	2,700
Purchased Services Total	-	-	-	11,192,841	10,788,200	10,361,000
Materials and Supplies						
Office Material/Supplies	-	-	-	24,971	38,400	38,400
Office Equipment - Under \$5K	-	-	-	6,578	-	-
Copier Usage	-	-	-	6,603	4,400	4,400
Materials and Supplies Total	-	-	-	38,152	42,800	42,800
Capital and Transfer						
Total	42.17	41.17	41.17	\$14,487,694	\$14,207,400	\$13,782,100



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Budget Management

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 92100						
Payroll						
Director	1.00	1.00	1.00	\$77,854	\$85,900	\$87,600
Manager	2.00	1.00	1.00	126,084	85,300	87,100
Technical Specialist	2.00	3.00	3.00	151,497	225,000	197,700
Specialist - Classified	7.00	6.00	6.00	316,580	336,300	330,000
Substitute Secretary	-	-	-	4,334	-	-
Additional Pay-Administrative	-	-	-	5,074	-	-
Overtime - Classified	-	-	-	48,477	-	-
Payroll Total	12.00	11.00	11.00	729,900	732,500	702,400
Benefits						
Employee Benefits	-	-	-	169,579	197,500	189,100
Benefits Total	-	-	-	169,579	197,500	189,100
Purchased Services						
Mileage And Travel	-	-	-	\$2,465	\$2,500	\$2,500
Employee Training & Conf	-	-	-	4,600	2,500	2,500
Meals/Refreshments	-	-	-	-	800	800
Printing	-	-	-	4,152	3,500	3,500
Contracted Services	-	-	-	11,605	-	-
Contract Maint/Eq Repair	-	-	-	-	700	700
Marketing - Advertising	-	-	-	25	-	-
Telephone/Pagers/Modems	-	-	-	1,357	1,000	1,000
Fees For Dist Membership	-	-	-	-	500	500
Purchased Services Total	-	-	-	24,204	11,500	11,500
Materials and Supplies						
Office Material/Supplies	-	-	-	2,645	5,600	5,600
Office Equipment - Under \$5K	-	-	-	6,578	-	-
Copier Usage	-	-	-	147	400	400
Materials and Supplies Total	-	-	-	9,370	6,000	6,000
Capital and Transfer						
Total	12.00	11.00	11.00	\$933,054	\$947,500	\$909,000



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Information Technology.

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 92230						
Purchased Services						
Technology Services	-	-	-	\$11,076,700	\$10,662,200	\$10,235,000
Purchased Services Total	-	-	-	11,076,700	10,662,200	10,235,000
Materials and Supplies						
Capital and Transfer						
Total	-	-	-	\$11,076,700	\$10,662,200	\$10,235,000



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
 General Fund Department Detail
Financial Services

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 93200						
Payroll						
Chief Officer	-	-	1.00	-	-	\$151,500
Chief Financial Officer	1.00	1.00	-	147,078	148,600	-
Technical Specialist	1.00	1.00	1.00	75,336	76,100	77,600
Administrative Assistant	1.00	1.00	1.00	63,685	64,300	59,800
Additional Pay-Administrative	-	-	-	6,744	-	6,800
Payroll Total	3.00	3.00	3.00	292,843	289,000	295,700
Benefits						
Employee Benefits	-	-	-	67,157	75,700	79,600
Benefits Total	-	-	-	67,157	75,700	79,600
Purchased Services						
Mileage And Travel	-	-	-	\$851	\$1,000	\$1,000
Employee Training & Conf	-	-	-	304	2,000	2,000
Meals/Refreshments	-	-	-	-	500	500
Printing	-	-	-	804	1,500	1,500
Consultants	-	-	-	-	10,000	10,000
Contracted Services	-	-	-	27,547	-	-
Bank Fees & Other Expense	-	-	-	1,311	36,600	36,600
Contract Maint/Eq Repair	-	-	-	-	500	500
Software Purch/Lease	-	-	-	(19)	200	200
Marketing - Advertising	-	-	-	289	-	-
Telephone/Pagers/Modems	-	-	-	29	400	400
Postage	-	-	-	30	100	100
Fees For Dist Membership	-	-	-	15,435	800	800
Purchased Services Total	-	-	-	46,581	53,600	53,600
Materials and Supplies						
Office Material/Supplies	-	-	-	4,698	6,000	6,000
Copier Usage	-	-	-	3,072	1,300	1,300
Materials and Supplies Total	-	-	-	7,769	7,300	7,300
Capital and Transfer						
Total	3.00	3.00	3.00	\$414,350	\$425,600	\$436,200



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2013/2014

General Fund Department Detail

Payroll

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 93210						
Payroll						
Manager	1.00	1.00	1.00	\$80,530	\$81,300	\$82,900
Accountant I	1.00	1.00	1.00	57,741	58,000	59,200
Coordinator - Administrative	1.00	1.00	1.00	62,080	62,700	64,000
Technician - Classified	5.50	5.50	5.50	270,181	278,900	277,100
Substitute Secretary	-	-	-	3,290	4,500	4,500
Overtime - Classified	-	-	-	(13)	6,800	6,800
Payroll Total	8.50	8.50	8.50	473,808	492,200	494,500
Benefits						
Employee Benefits	-	-	-	118,413	128,900	133,200
Benefits Total	-	-	-	118,413	128,900	133,200
Purchased Services						
Mileage And Travel	-	-	-	\$116	\$700	\$700
Employee Training & Conf	-	-	-	4,104	3,000	3,000
Contract Labor	-	-	-	12,479	12,000	12,000
Bank Fees & Other Expense	-	-	-	-	300	300
Contract Maint/Eq Repair	-	-	-	-	300	300
Telephone/Pagers/Modems	-	-	-	59	100	100
Postage	-	-	-	6,267	7,100	7,100
Purchased Services Total	-	-	-	23,024	23,500	23,500
Materials and Supplies						
Office Material/Supplies	-	-	-	3,590	6,600	6,600
Copier Usage	-	-	-	477	500	500
Materials and Supplies Total	-	-	-	4,067	7,100	7,100
Capital and Transfer						
Total	8.50	8.50	8.50	\$619,312	\$651,700	\$658,300



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
 General Fund Department Detail
Accounts Payable

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 93220						
Payroll						
Supervisor	1.00	1.00	1.00	\$76,143	\$77,100	\$78,600
Technician - Classified	4.00	4.00	4.00	158,831	168,200	174,000
Overtime - Classified	-	-	-	142	-	-
Payroll Total	5.00	5.00	5.00	235,115	245,300	252,600
Benefits						
Employee Benefits	-	-	-	49,363	64,200	68,000
Benefits Total	-	-	-	49,363	64,200	68,000
Purchased Services						
Mileage And Travel	-	-	-	\$1	-	-
Contract Maint/Eq Repair	-	-	-	25	300	300
Telephone/Pagers/Modems	-	-	-	24	500	500
Postage	-	-	-	14,153	19,600	19,600
Purchased Services Total	-	-	-	14,203	20,400	20,400
Materials and Supplies						
Office Material/Supplies	-	-	-	6,812	7,900	7,900
Copier Usage	-	-	-	793	600	600
Materials and Supplies Total	-	-	-	7,605	8,500	8,500
Capital and Transfer						
Total	5.00	5.00	5.00	\$306,286	\$338,400	\$349,500



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
 2013/2014
 General Fund Department Detail
 Accounting

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 93250						
Payroll						
Executive Director	1.00	1.00	1.00	\$104,900	\$105,900	\$108,000
Manager	1.00	1.00	1.00	81,432	82,200	83,800
Technician - Classified	1.00	1.00	1.00	51,768	58,000	59,200
Payroll Total	3.00	3.00	3.00	238,100	246,100	251,000
Benefits						
Employee Benefits	-	-	-	58,978	64,400	67,600
Benefits Total	-	-	-	58,978	64,400	67,600
Purchased Services						
Mileage And Travel	-	-	-	\$328	\$2,000	\$2,000
Employee Training & Conf	-	-	-	480	2,500	2,500
Meals/Refreshments	-	-	-	-	300	300
Printing	-	-	-	627	1,200	1,200
Equipment/Copier Repair	-	-	-	-	1,000	1,000
Telephone/Pagers/Modems	-	-	-	28	-	-
Postage	-	-	-	23	300	300
Purchased Services Total	-	-	-	1,486	7,300	7,300
Materials and Supplies						
Office Material/Supplies	-	-	-	4,843	7,500	7,500
Copier Usage	-	-	-	1,311	500	500
Materials and Supplies Total	-	-	-	6,154	8,000	8,000
Capital and Transfer						
Total	3.00	3.00	3.00	\$304,717	\$325,800	\$333,900



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
 2013/2014
 General Fund Department Detail
 Purchasing

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 94710						
Payroll						
Director	1.00	1.00	1.00	\$90,466	\$91,400	\$93,200
Manager	2.00	2.00	2.00	145,817	147,300	150,200
Technical Specialist	3.00	3.00	3.00	180,745	182,500	186,300
Specialist - Classified	1.00	1.00	1.00	61,834	62,100	63,300
Buyer	1.67	1.67	1.67	69,299	89,300	77,000
Substitute Secretary	-	-	-	1,053	-	-
Buyer Assistant	2.00	2.00	2.00	100,355	93,500	95,400
Additional Pay-Administrative	-	-	-	3,285	-	-
Payroll Total	10.67	10.67	10.67	652,854	666,100	665,400
Benefits						
Employee Benefits	-	-	-	170,591	174,500	179,200
Benefits Total	-	-	-	170,591	174,500	179,200
Purchased Services						
Mileage And Travel	-	-	-	\$1,492	\$2,000	\$2,000
Employee Training & Conf	-	-	-	1,075	3,500	3,500
Meals/Refreshments	-	-	-	28	200	200
Printing	-	-	-	1,756	1,500	1,500
Contracted Services	-	-	-	-	300	300
Software Purch/Lease	-	-	-	624	-	-
Telephone/Pagers/Modems	-	-	-	227	400	400
Postage	-	-	-	171	400	400
Fees For Dist Membership	-	-	-	1,270	1,400	1,400
Purchased Services Total	-	-	-	6,643	9,700	9,700
Materials and Supplies						
Office Material/Supplies	-	-	-	2,383	4,800	4,800
Copier Usage	-	-	-	804	1,100	1,100
Materials and Supplies Total	-	-	-	3,187	5,900	5,900
Capital and Transfer						
Total	10.67	10.67	10.67	\$833,274	\$856,200	\$860,200



Human Resources

Human Resources is responsible for all activities involving the recruitment, hiring and retention of administrators, professional/technical, teachers, substitutes and support personnel. This includes placements on the salary schedule, determining benefit coverage, and establishing and ensuring that evaluation systems for all employee groups are completed per the negotiated agreements. Employee leaves (maternity, medical and personal) are managed through this department. Additionally, Human Resources ensures compliance with negotiated agreements and laws governing employment.

This department is also responsible for the following services:

Substitute Teachers

In addition to being recruited and hired, substitute teachers are trained in district curriculum and classroom management. Assignments are tracked and recorded on a daily basis. Payroll for substitutes is approved and recorded and statistical information on substitute coverage is compiled.

Employee Assistance Program

The Employee Assistance Program is a confidential program that provides assessment, counseling, and referrals designed to assist employees in dealing with personal or work related problems that may affect their work performance. Additionally, consultation and training is provided to supervisors to address employee work performance problems.

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
General Administration						
Payroll	40.70	39.44	40.45	\$3,169,495	\$3,006,100	\$3,174,900
Non-Payroll	-	-	-	997,303	1,509,500	1,510,300
Total	40.70	39.44	40.45	\$4,166,798	\$4,515,600	\$4,685,200





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2013/2014

General Fund Department Detail

Human Resources

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: Human Resources						
Payroll						
Executive Director	1.00	1.00	1.00	\$108,833	\$109,900	\$117,000
Director	3.00	3.00	3.00	314,000	288,700	303,700
Manager	6.00	6.00	6.00	436,409	446,600	436,900
Technical Specialist	1.00	1.00	1.00	60,899	61,500	62,700
Substitute Teacher	-	-	-	69,175	27,900	27,900
Counselor	1.00	1.00	1.00	62,715	63,000	64,300
Coordinator - Administrative	-	-	1.00	-	-	69,900
Resource Teachers	-	-	-	3,333	-	-
Administrator	-	-	-	62,653	-	-
Specialist - Classified	2.00	2.00	2.00	118,438	118,200	120,500
Technician - Classified	24.50	23.50	23.50	1,125,774	1,152,200	1,188,900
Administrative Assistant	1.00	1.00	1.00	58,658	59,300	54,100
Substitute Secretary	-	-	-	4,091	4,000	4,000
Secretary	0.50	0.50	0.50	19,364	19,500	19,900
Classified - Hourly	0.70	0.44	0.45	-	10,500	10,700
One-Time Add'l Salary Pymts	-	-	-	68,700	-	-
Additional Pay - Certificated	-	-	-	920	-	-
Additional Pay-Classified	-	-	-	3,994	-	-
Additional Pay-Administrative	-	-	-	2,184	-	-
Overtime - Classified	-	-	-	18,511	20,700	20,700
Payroll Total	40.70	39.44	40.45	2,538,652	2,382,000	2,501,200
Benefits						
Employee Benefits	-	-	-	630,844	624,100	673,700
Benefits Total	-	-	-	630,844	624,100	673,700
Purchased Services						
Mileage And Travel	-	-	-	2,882	4,500	4,500
Employee Training & Conf	-	-	-	122,910	89,800	90,600
Awards And Banquets	-	-	-	11,280	12,000	12,000
Recruiting Costs	-	-	-	1,832	2,500	2,500
Required Physical Exams	-	-	-	21,354	23,000	23,000
Employee Background Verificatn	-	-	-	55,504	55,000	55,000
Drug And Alcohol Testing	-	-	-	10,260	17,000	17,000
Legal Fees	-	-	-	8,066	18,000	18,000
Printing	-	-	-	5,448	15,800	15,800
Contracted Services	-	-	-	209,406	112,500	112,500
Contract Maint/Eq Repair	-	-	-	18,613	24,000	24,000
Software Purch/Lease	-	-	-	600	600	600
Marketing - Advertising	-	-	-	7,102	16,600	16,600
Telephone/Pagers/Modems	-	-	-	543	400	400
Postage	-	-	-	10,482	28,800	28,800
Unemployment Comp Insur	-	-	-	477,704	1,050,600	1,050,600
Fees For Dist Membership	-	-	-	635	1,400	1,400
Purchased Services Total	-	-	-	964,620	1,472,500	1,473,300
Materials and Supplies						
Office Material/Supplies	-	-	-	19,377	22,800	22,800
Office Equipment - Under \$5K	-	-	-	7,551	5,800	5,800
Copier Usage	-	-	-	5,755	8,400	8,400
Materials and Supplies Total	-	-	-	32,683	37,000	37,000
Capital and Transfer						
Total	40.70	39.44	40.45	\$4,166,798	\$4,515,600	\$4,685,200



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Personnel Management

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 97000						
Payroll						
Executive Director	1.00	1.00	1.00	\$108,833	\$109,900	\$117,000
Director	-	-	-	28,282	-	-
Manager	1.00	1.00	1.00	73,963	74,700	76,200
Resource Teachers	-	-	-	3,333	-	-
Administrator	-	-	-	62,653	-	-
Specialist - Classified	1.00	1.00	1.00	56,460	56,100	57,200
Technician - Classified	3.50	3.50	3.50	143,090	143,800	146,700
Administrative Assistant	1.00	1.00	1.00	58,658	59,300	54,100
Substitute Secretary	-	-	-	3,197	2,300	2,300
Classified - Hourly	0.33	0.34	0.35	-	8,200	8,400
One-Time Add'l Salary Pymts	-	-	-	68,700	-	-
Additional Pay - Certificated	-	-	-	920	-	-
Additional Pay-Administrative	-	-	-	1,575	-	-
Overtime - Classified	-	-	-	1,253	1,200	1,200
Payroll Total	7.83	7.84	7.85	610,918	455,500	463,100
Benefits						
Employee Benefits	-	-	-	133,790	119,400	124,700
Benefits Total	-	-	-	133,790	119,400	124,700
Purchased Services						
Mileage And Travel	-	-	-	169	800	800
Employee Training & Conf	-	-	-	5,117	2,500	2,500
Awards And Banquets	-	-	-	11,280	12,000	12,000
Recruiting Costs	-	-	-	600	-	-
Legal Fees	-	-	-	-	8,000	8,000
Printing	-	-	-	1,178	1,600	1,600
Contracted Services	-	-	-	47,083	5,000	5,000
Contract Maint/Eq Repair	-	-	-	18,613	24,000	24,000
Telephone/Pagers/Modems	-	-	-	425	100	100
Postage	-	-	-	5,491	15,000	15,000
Unemployment Comp Insur	-	-	-	477,704	1,050,600	1,050,600
Purchased Services Total	-	-	-	567,659	1,119,600	1,119,600
Materials and Supplies						
Office Material/Supplies	-	-	-	19,377	22,700	22,700
Office Equipment - Under \$5K	-	-	-	7,551	-	-
Copier Usage	-	-	-	5,546	8,000	8,000
Materials and Supplies Total	-	-	-	32,473	30,700	30,700
Capital and Transfer						
Total	7.83	7.84	7.85	\$1,344,840	\$1,725,200	\$1,738,100



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Employee Assist-Wellness

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 97003						
Payroll						
Manager	1.00	1.00	1.00	\$75,206	\$79,100	\$67,500
Counselor	1.00	1.00	1.00	62,715	63,000	64,300
Secretary	0.50	0.50	0.50	19,364	19,500	19,900
Additional Pay-Administrative	-	-	-	609	-	-
Payroll Total	2.50	2.50	2.50	157,894	161,600	151,700
Benefits						
Employee Benefits	-	-	-	37,328	42,300	40,900
Benefits Total	-	-	-	37,328	42,300	40,900
Purchased Services						
Mileage And Travel	-	-	-	1,153	1,200	1,200
Printing	-	-	-	238	400	400
Contracted Services	-	-	-	325	1,000	1,000
Software Purch/Lease	-	-	-	600	600	600
Telephone/Pagers/Modems	-	-	-	23	100	100
Fees For Dist Membership	-	-	-	390	400	400
Purchased Services Total	-	-	-	2,729	3,700	3,700
Materials and Supplies						
Copier Usage	-	-	-	209	400	400
Materials and Supplies Total	-	-	-	209	400	400
Capital and Transfer						
Total	2.50	2.50	2.50	\$198,160	\$208,000	\$196,700



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Employee Records/Systems

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 97004						
Payroll						
Director	1.00	1.00	1.00	\$88,179	\$89,100	\$95,400
Technical Specialist	1.00	1.00	1.00	60,899	61,500	62,700
Coordinator - Administrative	-	-	1.00	-	-	69,900
Specialist - Classified	1.00	1.00	1.00	61,834	62,100	63,300
Technician - Classified	9.00	9.00	9.00	421,281	443,400	465,900
Substitute Secretary	-	-	-	-	100	100
Classified - Hourly	0.28	-	-	-	-	-
Overtime - Classified	-	-	-	3,716	10,300	10,300
Payroll Total	12.28	12.00	13.00	635,909	666,500	767,600
Benefits						
Employee Benefits	-	-	-	176,308	174,700	206,800
Benefits Total	-	-	-	176,308	174,700	206,800
Purchased Services						
Mileage And Travel	-	-	-	555	200	200
Employee Training & Conf	-	-	-	-	2,000	2,000
Required Physical Exams	-	-	-	21,354	23,000	23,000
Drug And Alcohol Testing	-	-	-	10,260	17,000	17,000
Purchased Services Total	-	-	-	32,169	42,200	42,200
Materials and Supplies						
Office Equipment - Under \$5K	-	-	-	-	5,800	5,800
Materials and Supplies Total	-	-	-	-	5,800	5,800
Capital and Transfer						
Total	12.28	12.00	13.00	\$844,386	\$889,200	\$1,022,400



**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail**

Benefits

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 97005						
Payroll						
Director	1.00	1.00	1.00	\$91,988	\$92,900	\$99,600
Manager	1.00	1.00	1.00	59,514	60,100	61,300
Technician - Classified	4.00	3.00	3.00	155,882	155,300	158,400
Classified - Hourly	0.09	0.10	0.10	-	2,300	2,300
Additional Pay-Classified	-	-	-	3,994	-	-
Overtime - Classified	-	-	-	3,144	5,000	5,000
Payroll Total	6.09	5.10	5.10	314,522	315,600	326,600
Benefits						
Employee Benefits	-	-	-	84,396	82,700	88,000
Benefits Total	-	-	-	84,396	82,700	88,000
Purchased Services						
Mileage And Travel	-	-	-	36	300	300
Employee Training & Conf	-	-	-	679	1,500	1,500
Legal Fees	-	-	-	8,066	10,000	10,000
Printing	-	-	-	2,697	12,800	12,800
Contracted Services	-	-	-	161,998	106,500	106,500
Telephone/Pagers/Modems	-	-	-	12	200	200
Postage	-	-	-	4,991	13,800	13,800
Purchased Services Total	-	-	-	178,479	145,100	145,100
Materials and Supplies						
Capital and Transfer						
Total	6.09	5.10	5.10	\$577,398	\$543,400	\$559,700



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Employment Services

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 97006						
Payroll						
Director	1.00	1.00	1.00	\$105,551	\$106,700	\$108,700
Manager	3.00	3.00	3.00	227,726	232,700	231,900
Substitute Teacher	-	-	-	49,140	4,500	4,500
Specialist - Classified	-	-	-	144	-	-
Technician - Classified	8.00	8.00	8.00	405,520	409,700	417,900
Substitute Secretary	-	-	-	895	1,600	1,600
Overtime - Classified	-	-	-	10,398	4,200	4,200
Payroll Total	12.00	12.00	12.00	799,374	759,400	768,800
Benefits						
Employee Benefits	-	-	-	195,597	198,900	207,000
Benefits Total	-	-	-	195,597	198,900	207,000
Purchased Services						
Mileage And Travel	-	-	-	968	2,000	2,000
Employee Training & Conf	-	-	-	117,114	83,800	84,600
Recruiting Costs	-	-	-	1,232	2,500	2,500
Employee Background Verificatn	-	-	-	55,504	55,000	55,000
Printing	-	-	-	1,335	1,000	1,000
Marketing - Advertising	-	-	-	7,102	16,600	16,600
Telephone/Pagers/Modems	-	-	-	83	-	-
Fees For Dist Membership	-	-	-	245	1,000	1,000
Purchased Services Total	-	-	-	183,583	161,900	162,700
Materials and Supplies						
Capital and Transfer						
Total	12.00	12.00	12.00	\$1,178,554	\$1,120,200	\$1,138,500



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Association Substitutes

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 97012						
Payroll						
Substitute Teacher	-	-	-	\$20,035	\$23,400	\$23,400
Payroll Total	-	-	-	20,035	23,400	23,400
Benefits						
Employee Benefits	-	-	-	3,425	6,100	6,300
Benefits Total	-	-	-	3,425	6,100	6,300
Materials and Supplies						
Capital and Transfer						
Total	-	-	-	\$23,460	\$29,500	\$29,700





Innovation and Effectiveness

The office is comprised of a chief effectiveness officer, three executive directors of school effectiveness, nine achievement directors and three administrative assistants. This area directly supports principals in implementing the many reforms that are coming during the 2013/2014 school year and beyond. Additionally, the team will support continuous school improvement by working closely with school leadership teams to:

- Facilitate, support, evaluate, and develop principal leadership in all schools;
- Build a community/staff team that ensures continuous improvement in student achievement;
- Oversee and supervise 18 articulation areas including option and charter schools;
- Lead schools and communities in achieving the goals of the Call to Action;
- Manage staffing and class size relief;
- Handle accreditation, accountability and school improvement issues;
- Facilitate emergency management response;
- Direct licensed staff evaluations;
- Handle liaisons to other central departments.

Innovation and Effectiveness also includes departments such as Dropout Prevention, Student Outreach, and the Office of Diversity and Inclusion which provide alternative services and additional support for students.

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
General Administration						
Payroll	12.50	11.50	17.50	\$1,489,677	\$1,386,900	\$2,177,400
Non-Payroll	-	-	-	56,971	111,900	86,900
Instructional Support						
Payroll	8.50	7.00	9.00	635,743	635,500	726,500
Non-Payroll	-	-	-	181,533	108,700	165,800
Total	21.00	18.50	26.50	\$2,363,924	\$2,243,000	\$3,156,600





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Innovation and Effectiveness

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: Innovation and Effectiveness						
Payroll						
Chief Officer	-	-	1.00	-	-	\$130,200
Executive Director	4.00	3.00	3.00	416,242	314,700	358,700
Director	2.50	2.00	11.00	125,615	174,900	1,141,200
Community Superintendent Manager	4.00	4.00	-	511,095	486,200	-
Substitute Teacher	1.00	1.00	1.00	59,505	60,100	61,300
Coordinator - Administrative	-	-	-	1,571	3,100	3,100
Administrator	2.00	2.00	2.00	124,296	124,300	121,300
Specialist - Classified	1.50	1.50	1.50	96,471	167,100	170,300
Technician - Classified	-	-	1.00	-	-	30,400
Administrative Assistant	1.00	1.00	1.00	39,921	40,100	40,900
School Secretary	4.00	4.00	4.00	203,473	186,300	190,200
Substitute Secretary	-	-	1.00	-	-	27,200
Secretary	-	-	-	4,025	900	900
Classified - Hourly	1.00	-	-	25,513	-	-
Additional Pay - Certificated	-	-	-	936	-	-
Additional Pay-Classified	-	-	-	-	5,000	5,000
Additional Pay-Administrative	-	-	-	12,453	-	-
Overtime - Classified	-	-	-	110,041	50,000	-
	-	-	-	307	-	7,000
Payroll Total	21.00	18.50	26.50	1,731,465	1,612,700	2,287,700
Benefits						
Employee Benefits	-	-	-	393,954	409,700	616,200
Benefits Total	-	-	-	393,954	409,700	616,200
Purchased Services						
Mileage And Travel	-	-	-	\$26,056	\$23,000	\$30,900
Employee Training & Conf	-	-	-	7,371	7,300	7,300
Professional Growth	-	-	-	507	1,000	1,200
Meals/Refreshments	-	-	-	(516)	1,000	1,000
Legal Fees	-	-	-	12,343	50,000	-
Printing	-	-	-	8,472	1,300	2,100
Consultants	-	-	-	34,500	1,000	45,100
Contracted Services	-	-	-	102,014	92,900	92,900
Marketing - Advertising	-	-	-	199	-	-
Telephone/Pagers/Modems	-	-	-	10,308	13,500	15,400
Postage	-	-	-	1,598	2,700	3,100
Risk Management Charges	-	-	-	1,000	1,000	1,000
District Meetings/Conferences	-	-	-	2,213	1,500	1,600
Tuition Reimb-Other Facilities	-	-	-	-	-	500
Purchased Services Total	-	-	-	206,065	196,200	202,100
Materials and Supplies						
Contingency	-	-	-	-	2,700	20,100
Office Material/Supplies	-	-	-	19,221	13,000	16,800
Office Equipment - Under \$5K	-	-	-	4,070	-	1,000
Instructional Material/Supply	-	-	-	5,483	800	800
Copier Usage	-	-	-	3,665	6,900	7,900
Materials and Supplies Total	-	-	-	32,440	23,400	46,600
Capital and Transfer						
Office Equipment	-	-	-	-	1,000	4,000
Capital and Transfer Total	-	-	-	-	1,000	4,000
Total	21.00	18.50	26.50	\$2,363,924	\$2,243,000	\$3,156,600



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Office of Diversity and Inclusion

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 84017						
Payroll						
Director	1.00	1.00	1.00	-	\$94,000	\$95,900
Substitute Teacher	-	-	-	1,571	2,200	2,200
Administrator	1.00	1.00	1.00	96,471	97,000	98,800
Additional Pay - Certificated	-	-	-	-	1,700	1,700
Additional Pay-Classified	-	-	-	10,923	-	-
Additional Pay-Administrative	-	-	-	24,050	-	-
Payroll Total	2.00	2.00	2.00	133,014	194,900	198,600
Benefits						
Employee Benefits	-	-	-	28,201	51,100	53,500
Benefits Total	-	-	-	28,201	51,100	53,500
Purchased Services						
Mileage And Travel	-	-	-	\$2,920	\$1,500	\$1,500
Employee Training & Conf	-	-	-	7,354	3,300	3,300
Meals/Refreshments	-	-	-	-	1,000	1,000
Printing	-	-	-	3,359	1,100	1,100
Contracted Services	-	-	-	18,229	3,000	3,000
Telephone/Pagers/Modems	-	-	-	668	1,500	1,500
Purchased Services Total	-	-	-	32,531	11,400	11,400
Materials and Supplies						
Office Material/Supplies	-	-	-	1,724	3,500	3,500
Instructional Material/Supply	-	-	-	5,442	800	800
Copier Usage	-	-	-	160	600	600
Materials and Supplies Total	-	-	-	7,325	4,900	4,900
Capital and Transfer						
Total	2.00	2.00	2.00	\$201,072	\$262,300	\$268,400



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Dropout Prevention and Recovery

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 85076						
Payroll						
Director	1.00	1.00	1.00	\$80,078	\$80,900	\$82,500
Manager	1.00	1.00	1.00	59,505	60,100	61,300
Substitute Teacher	-	-	-	-	900	900
Coordinator - Administrative	1.00	1.00	1.00	52,602	52,300	44,200
Specialist - Classified	-	-	1.00	-	-	30,400
Technician - Classified	1.00	1.00	1.00	39,921	40,100	40,900
School Secretary	-	-	1.00	-	-	27,200
Substitute Secretary	-	-	-	-	900	900
Additional Pay - Certificated	-	-	-	-	1,300	1,300
Overtime - Classified	-	-	-	-	-	7,000
Payroll Total	4.00	4.00	6.00	232,105	236,500	296,600
Benefits						
Employee Benefits	-	-	-	61,778	62,000	79,900
Benefits Total	-	-	-	61,778	62,000	79,900
Purchased Services						
Mileage And Travel	-	-	-	\$3,599	\$3,000	\$4,200
Employee Training & Conf	-	-	-	13	4,000	4,000
Printing	-	-	-	-	200	1,000
Consultants	-	-	-	1,500	1,000	45,100
Contracted Services	-	-	-	299	-	-
Marketing - Advertising	-	-	-	199	-	-
Telephone/Pagers/Modems	-	-	-	15	-	1,800
Postage	-	-	-	85	500	800
Tuition Reimb-Other Facilities	-	-	-	-	-	500
Purchased Services Total	-	-	-	5,710	8,700	57,400
Materials and Supplies						
Office Material/Supplies	-	-	-	1,013	1,200	4,800
Office Equipment - Under \$5K	-	-	-	1,097	-	1,000
Instructional Material/Supply	-	-	-	41	-	-
Copier Usage	-	-	-	340	800	1,600
Materials and Supplies Total	-	-	-	2,491	2,000	7,400
Capital and Transfer						
Office Equipment	-	-	-	-	-	3,000
Capital and Transfer Total	-	-	-	-	-	3,000
Total	4.00	4.00	6.00	\$302,084	\$309,200	\$444,300



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Student Outreach

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 85082						
Payroll						
Director	0.50	-	-	\$45,537	-	-
Coordinator - Administrative	1.00	1.00	1.00	71,695	72,000	77,100
Substitute Secretary	-	-	-	3,044	-	-
Secretary	1.00	-	-	25,513	-	-
Additional Pay-Classified	-	-	-	1,530	-	-
Overtime - Classified	-	-	-	307	-	-
Payroll Total	2.50	1.00	1.00	147,626	72,000	77,100
Benefits						
Employee Benefits	-	-	-	33,018	19,000	20,800
Benefits Total	-	-	-	33,018	19,000	20,800
Purchased Services						
Mileage And Travel	-	-	-	\$2,828	\$1,200	\$1,200
Employee Training & Conf	-	-	-	4	-	-
Legal Fees	-	-	-	874	-	-
Printing	-	-	-	1,378	-	-
Consultants	-	-	-	33,000	-	-
Contracted Services	-	-	-	83,289	75,000	75,000
Telephone/Pagers/Modems	-	-	-	1,844	2,000	2,000
Postage	-	-	-	347	-	-
Risk Management Charges	-	-	-	1,000	1,000	1,000
Purchased Services Total	-	-	-	124,566	79,200	79,200
Materials and Supplies						
Office Material/Supplies	-	-	-	5,362	1,500	1,500
Office Equipment - Under \$5K	-	-	-	2,974	-	-
Copier Usage	-	-	-	575	-	-
Materials and Supplies Total	-	-	-	8,910	1,500	1,500
Capital and Transfer						
Office Equipment	-	-	-	-	1,000	1,000
Capital and Transfer Total	-	-	-	-	1,000	1,000
Total	2.50	1.00	1.00	\$314,120	\$172,700	\$179,600



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
Expulsion and Discipline

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 85120						
Payroll						
Administrator	0.50	0.50	0.50	-	\$70,100	\$71,500
Administrative Assistant	1.00	1.00	1.00	42,849	43,200	44,200
Substitute Secretary	-	-	-	54	-	-
Classified - Hourly	-	-	-	936	-	-
Additional Pay - Certificated	-	-	-	-	2,000	2,000
Additional Pay-Administrative	-	-	-	77,910	-	-
Payroll Total	1.50	1.50	1.50	121,749	115,300	117,700
Benefits						
Employee Benefits	-	-	-	26,479	30,300	31,700
Benefits Total	-	-	-	26,479	30,300	31,700
Purchased Services						
Printing	-	-	-	\$3,464	-	-
Contracted Services	-	-	-	-	14,900	14,900
Postage	-	-	-	968	2,000	2,000
Purchased Services Total	-	-	-	4,432	16,900	16,900
Materials and Supplies						
Office Material/Supplies	-	-	-	3,320	1,500	1,500
Copier Usage	-	-	-	180	500	500
Materials and Supplies Total	-	-	-	3,500	2,000	2,000
Capital and Transfer						
Total	1.50	1.50	1.50	\$156,160	\$164,500	\$168,300



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
School Effectiveness Central

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 91021						
Payroll						
Chief Officer	-	-	1.00	-	-	\$130,200
Executive Director	4.00	3.00	1.00	416,242	314,700	118,500
Director	-	-	2.00	-	-	219,200
Community Superintendent	4.00	4.00	-	511,095	486,200	-
Administrative Assistant	3.00	3.00	1.00	160,624	143,100	44,200
Substitute Secretary	-	-	-	927	-	-
Additional Pay-Administrative	-	-	-	8,082	50,000	-
Payroll Total	11.00	10.00	5.00	1,096,971	994,000	512,100
Benefits						
Employee Benefits	-	-	-	244,479	247,300	137,900
Benefits Total	-	-	-	244,479	247,300	137,900
Purchased Services						
Mileage And Travel	-	-	-	\$16,709	\$17,300	\$6,000
Professional Growth	-	-	-	507	1,000	400
Meals/Refreshments	-	-	-	(516)	-	-
Legal Fees	-	-	-	11,468	50,000	-
Printing	-	-	-	270	-	-
Contracted Services	-	-	-	197	-	-
Telephone/Pagers/Modems	-	-	-	7,780	10,000	3,100
Postage	-	-	-	198	200	100
District Meetings/Conferences	-	-	-	2,213	1,500	500
Purchased Services Total	-	-	-	38,826	80,000	10,100
Materials and Supplies						
Contingency	-	-	-	-	2,700	6,200
Office Material/Supplies	-	-	-	7,802	5,300	1,700
Copier Usage	-	-	-	2,411	5,000	1,600
Materials and Supplies Total	-	-	-	10,213	13,000	9,500
Capital and Transfer						
Total	11.00	10.00	5.00	\$1,390,488	\$1,334,300	\$669,600



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
School Effectiveness South

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 91022						
Payroll						
Executive Director	-	-	1.00	-	-	\$118,600
Director	-	-	4.00	-	-	427,900
Administrative Assistant	-	-	1.00	-	-	57,600
Payroll Total	-	-	6.00	-	-	604,100
Benefits						
Employee Benefits	-	-	-	-	-	162,700
Benefits Total	-	-	-	-	-	162,700
Purchased Services						
Mileage And Travel	-	-	-	-	-	\$10,000
Professional Growth	-	-	-	-	-	400
Telephone/Pagers/Modems	-	-	-	-	-	3,900
Postage	-	-	-	-	-	100
District Meetings/Conferences	-	-	-	-	-	600
Purchased Services Total	-	-	-	-	-	15,000
Materials and Supplies						
Contingency	-	-	-	-	-	7,700
Office Material/Supplies	-	-	-	-	-	2,100
Copier Usage	-	-	-	-	-	2,000
Materials and Supplies Total	-	-	-	-	-	11,800
Capital and Transfer						
Total	-	-	6.00	-	-	\$793,600



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail
School Effectiveness North

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Dept ID: 91023						
Payroll						
Executive Director	-	-	1.00	-	-	\$121,600
Director	-	-	3.00	-	-	315,700
Administrative Assistant	-	-	1.00	-	-	44,200
Payroll Total	-	-	5.00	-	-	481,500
Benefits						
Employee Benefits	-	-	-	-	-	129,700
Benefits Total	-	-	-	-	-	129,700
Purchased Services						
Mileage And Travel	-	-	-	-	-	\$8,000
Professional Growth	-	-	-	-	-	400
Telephone/Pagers/Modems	-	-	-	-	-	3,100
Postage	-	-	-	-	-	100
District Meetings/Conferences	-	-	-	-	-	500
Purchased Services Total	-	-	-	-	-	12,100
Materials and Supplies						
Contingency	-	-	-	-	-	6,200
Office Material/Supplies	-	-	-	-	-	1,700
Copier Usage	-	-	-	-	-	1,600
Materials and Supplies Total	-	-	-	-	-	9,500
Capital and Transfer						
Total	-	-	5.00	-	-	\$632,800



Telecommunications, Network and Utilities

This category covers utilities and other costs that maintain and support Jeffco schools, departments, and support facilities including electricity, propane, refuse and dump fees, water and sanitation, waste water management, and telecommunications. The telecommunications costs are for maintenance of T-1 and T-3 lines, telephones, and fees paid to other suppliers for data and voice charges.

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Operations and Maintenance						
Payroll	2.00	2.00	2.00	-	\$246,100	\$252,600
Non-Payroll	-	-	-	\$18,418,138	\$21,095,000	\$21,623,700
Total	2.00	2.00	2.00	\$18,418,138	\$21,341,100	\$21,876,300





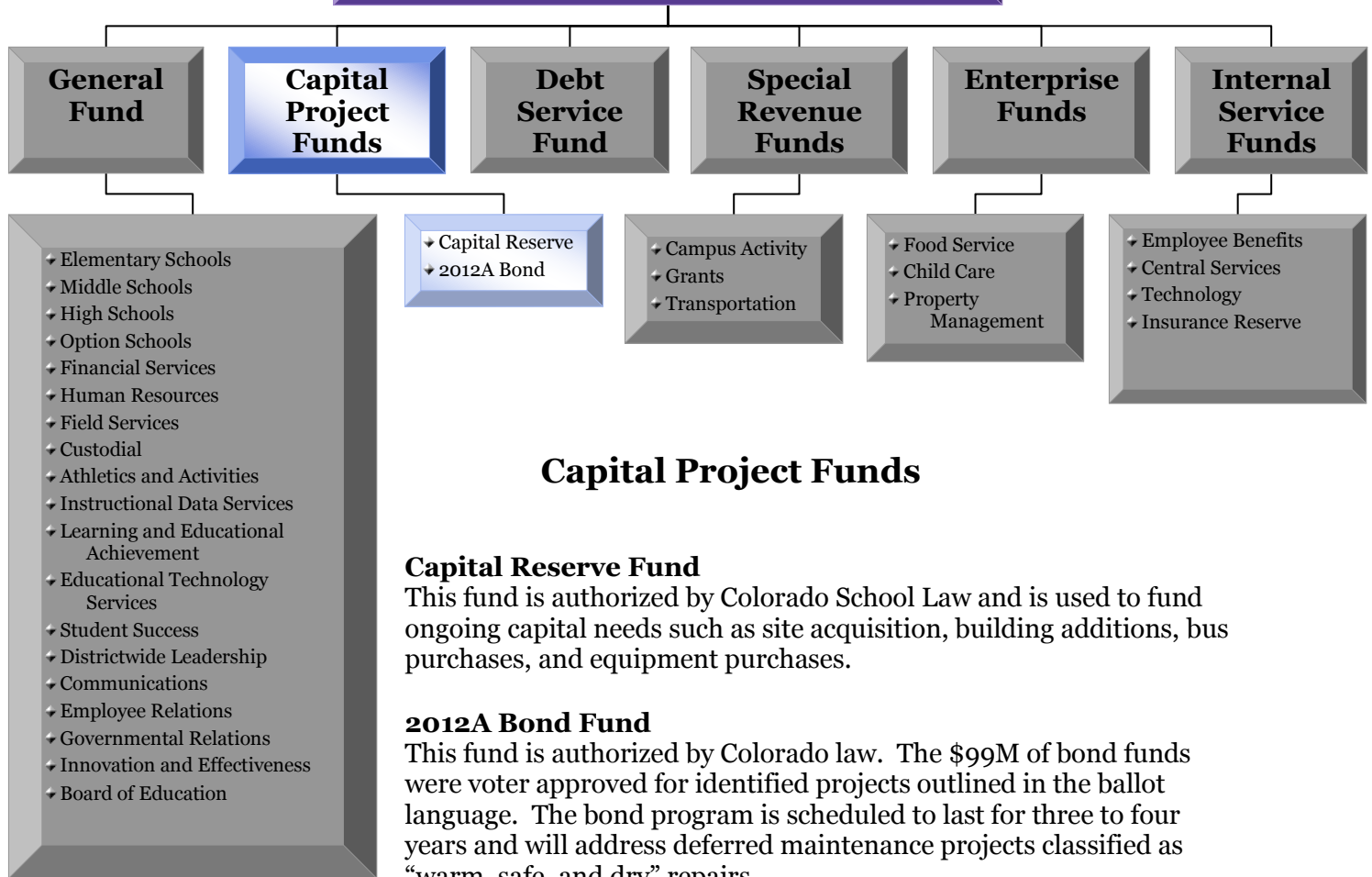
JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Department Detail

Telecom, Network & Utilities

	2011/2012 Budget FTE	2012/2013 Budget FTE	2013/2014 Budget FTE	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget
Payroll						
Manager	-	-	1.00	-	-	\$83,900
Technical Specialist	2.00	2.00	1.00	-	195,000	115,100
Payroll Total	2.00	2.00	2.00	-	195,000	199,000
Benefits						
Employee Benefits	-	-	-	-	51,100	53,600
Benefits Total	-	-	-	-	51,100	53,600
Purchased Services						
Refuse & Dump Fees	-	-	-	-	\$400,000	\$400,000
Technology Services	-	-	-	-	2,282,500	2,282,500
Telephone/Pagers/Modems	-	-	-	424	-	-
Natural Gas	-	-	-	2,151,547	3,190,000	3,190,000
Propane	-	-	-	121,574	110,000	110,000
Data Communication Lines	-	-	-	77,941	-	-
Electricity	-	-	-	10,647,975	9,500,000	9,500,000
Voice Communication Line	-	-	-	2,610,329	3,028,500	3,057,200
Water & Sanitation	-	-	-	2,554,156	2,304,000	2,804,000
Storm Water	-	-	-	254,192	280,000	280,000
Purchased Services Total	-	-	-	18,418,138	21,095,000	21,623,700
Total	2.00	2.00	2.00	\$18,418,138	\$21,341,100	\$21,876,300



Funds





Capital Project Funds

The Capital Project Funds include revenue and expenditures from two separate sources: annual transfers from the general fund and bond proceeds. The Capital Reserve Fund, which is simply the transfer from the General Fund, totals \$109M for FY 2014–2017. In November 2012, voters approved a \$99M bond package for capital renewal of facilities. Bonds were issued in December of 2012. The Capital Project Funds are planned for several future years based on timing of projects and estimated completion dates. The following section covers the plan for Capital Project Funds from 2013/2014 through 2016/2017.

Management and Oversight

The Capital Project Funds are managed by the district’s Design and Construction Department, which reports to the Executive Director of Facilities. In October 2010, the Capital Asset Advisory Committee was formed to monitor the planning of all capital needs and the implementation of capital programs, which may include future bond programs.

The Capital Asset Advisory Committee meets August through June. In April 2013, the Advisory Committee met with the Board of Education. The committee commended the district’s continued diligence in ongoing capital asset planning and its use of factual and objective data.

District-wide Facilities Planning

In compliance with district policy FB – Facilities Planning, long-term facilities planning and the development of a district-wide Facilities Master Plan (FMP) is ongoing work, of which current and accurate data is the foundation of facilities planning. In January 2013 the *2012-2013 Facility Condition Assessment Summary of Findings and Enrollment Projections Reports* were provided to the Board of Education.

The district owns and maintains approximately 12.1 million square feet of building area. The chart below summarizes the district’s portfolio of space.

School/Facility Type	Campuses	Permanent Buildings		Cottage Buildings		Transportable Buildings	
		Count	Sq Ft	Count	Sq Ft	Count	Sq Ft
Pre-K Centers	5	4	37,519	5	17,217	0	-
Elementary Schools	89	133	4,185,779	-	-	222	216,940
K-8 Schools	3	4	263,091	-	-	1	1,008
Middle Schools	19	40	2,037,237	-	-	8	8,664
High Schools	17	43	3,692,597	-	-	14	15,869
Districtwide / Option	15	85	924,905	1	3,804	23	23,491
Stadia	4	27	31,458	-	-	2	1,920
Administrative	8	24	407,294	1	3,356	2	1,980
Maintenance and Transportation	5	9	43,102	-	-	6	6,074
Decommissioned	3	4	79,082	7	18,661	51	50,063
Total	168	373	11,702,064	14	43,038	329	326,009
					0.4%		2.7%

Building Condition Assessment

In March 2009, to ensure consistent and objective collection of data, the district authorized a comprehensive district-wide assessment of its facilities. The assessment consisted of a capacity analysis, an educational adequacy assessment, a building condition assessment, and a review of all site and building systems with a life cycle renewal forecast. All of the collected data is housed in an assessment database maintained by the district facility planning staff. The first Facility Condition Assessment Summary of Findings was published in September 2010.

In the summer and early fall of 2011 staff completed the annual cycle of assessing one-third of the district's facilities, as well as updated cost estimates and life cycle forecasts. The current and up-to-date assessments are used for planning and prioritization of all capital spending. The broad objectives of the assessment are to:

- Assess educational adequacy for all instructional spaces district-wide;
- Identify cost to correct building condition and educational adequacy deficiencies district-wide;
- Provide data necessary to maintain all facilities in a safe and secure manner; and
- Understand future life cycle renewal requirements for the district's existing facility portfolio.

The building condition assessments evaluate the general health of physical facilities by identifying and prioritizing deficiencies that require correction for long-term use of the campus. The deficiencies have been categorized into 12 industry-standard building systems, with multiple subsystems and subsystem types. The 12 systems include:

Site	Structural	Plumbing	Technology
Roofing	Interior	Electrical	Stairs and Elevators
Exterior	A/C and Heating	Fire and Life Safety	Specialties

In the following chart, the types of building systems are listed with the amount represented in dollars, by priority. These amounts include both educational adequacy as well as facility condition-related deficiencies.

Building System	Facility Condition Assessment Priority					Total
	1	2	3	4	5	
Site	\$ 1,018,574	\$ 1,454,009	\$ 50,144,049	\$ 18,492,191	\$ 9,948,739	\$ 81,057,563
Roofing	\$ 2,801,810	\$ 1,558,934	\$ 3,962,555	\$ 1,080,709	\$ 65,692	\$ 9,469,700
Structure	\$ 31,971	\$ 23,744	\$ 369,526	\$ 169,201	\$ 10,000	\$ 604,443
Exterior	\$ 18,576	\$ 8,331,072	\$ 1,496,096	\$ 4,685,248	\$ 2,699,209	\$ 17,230,201
Interior	\$ 486,298	\$ 2,290,228	\$ 45,647,653	\$ 31,036,763	\$ 10,630,450	\$ 90,091,392
HVAC	\$ 116,312	\$ 13,184,048	\$ 16,125,222	\$ 12,971,387	\$ 9,491,785	\$ 51,888,754
Electrical	\$ 747,989	\$ 4,636,062	\$ 3,513,912	\$ 5,521,494	\$ 5,339,550	\$ 19,759,007
Plumbing	\$ 897,811	\$ 635,924	\$ 6,010,838	\$ 26,251,416	\$ 3,105,526	\$ 36,901,516
Fire and Safety	\$ 9,820,412	\$ 4,148,811	\$ 1,739,610	\$ 261,434	\$ 6,458,735	\$ 22,429,002
Technology	\$ 84,500	\$ 202,633	\$ 7,213,007	\$ 17,792,634	\$ 9,640,259	\$ 34,933,033
Stairs and Elevators	\$ 143,374	\$ -	\$ 1,335,547	\$ 4,961,112	\$ -	\$ 6,440,032
Specialties	\$ 882,119	\$ 630,509	\$ 46,284,212	\$ 26,746,573	\$ 17,878,725	\$ 92,422,138
Other	\$ -	\$ 196,481	\$ 13,642	\$ 113,335	\$ 3,016,714	\$ 3,340,171
Total	\$ 17,049,747	\$ 37,292,454	\$ 183,855,869	\$ 150,083,498	\$ 78,285,383	\$ 466,566,951

Facility Condition Index

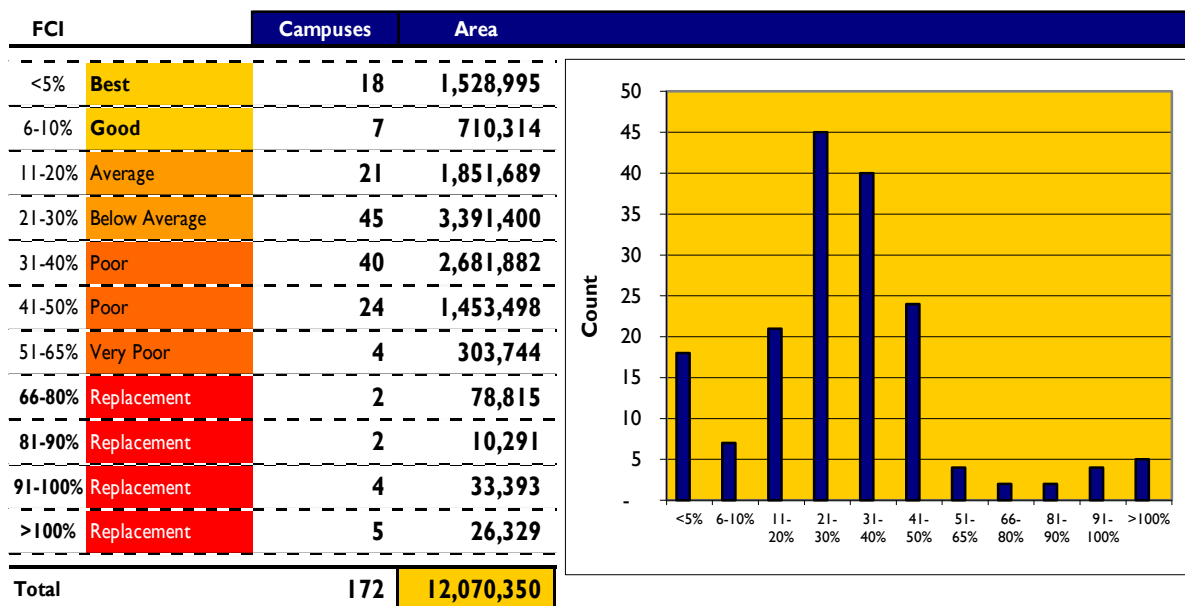
The Facility Condition Index (FCI) is a widely used indicator that provides a relative scale of the overall condition of a given facility or group of facilities within a facility portfolio. The index is derived by dividing the total repair cost, including educational adequacy and site-related repairs, into the total replacement cost for the set of facilities. Based on previous district experience and consultation with district staff, the following scale was implemented:

Less than 5%	Best
6% to 10%	Good
11% to 20%	Average
21% to 30%	Below Average
31% to 50%	Poor
51% to 65%	Very Poor
Greater than 65%	Replacement Candidate

The current deficiencies district-wide total \$466.6M, while the overall estimated portfolio replacement value is estimated to be \$2.4B. Given these figures, the district-wide FCI is 19.5 percent and is considered, for the most part, to reflect district-wide facilities in average condition. The decrease in FCI is a direct result of the approved 2012 bond which is anticipated to be completed summer FY 2016. The deficiencies being addressed through the bond program have been updated in the master plan and their FCI's have been adjusted to reflect the planned bond work.

A campus-level FCI encompasses the real estate and the combination of all structures belonging to that campus. The following chart shows that 13 campuses fall in a range above 65 percent, indicating that these campuses may warrant total replacement.

Districtwide Facility Condition Index (FCI) by Site Location



The facilities conditions 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. The district has \$466.6M in current identified need, excluding the educational adequacy needs, distributed across the 168 instructional and administrative campuses included in this assessment.

The following table provides the trend data for enrollment, number of campuses, total square footage, district FCI and the total unfunded identified deficiencies. The trend data of 2012/2013 incorporates the work that will be funded by the 2012 bond program.

Summary 2010-2013	2010/2011	2011/2012	2012/2013
Enrollment (No Charters)	80,119	78,997	78,253
Campuses	174	171	168
Area in SF (No temps)	11,780	11,749,374	11,745,102
District FCI	24.6%	24.7%	19.5%
Deficiency Value	\$ 574,799,379	\$ 563,818,767	\$ 466,566,951

Below is a listing by school type identifying the age of the facility, the 2012/2013 enrollment, the total permanent capacity, the Facility Condition Costs and the resultant FCI.

Jeffco School/Facility Summary			Total	Facility Condition	
Campus Name	Age	2012-2013 Enrollment	Permanent Square Feet	Cost	FCI
High Schools					
Alameda High School	1961	832	231,176	\$ 8,573,545	18.6%
Arvada High School	1971	910	236,196	\$ 11,296,580	24.0%
Arvada West High School	2003	1,685	237,052	\$ 1,968,681	4.2%
Bear Creek High School	2008	1,847	255,986	\$ 1,537,007	3.0%
Chatfield High School	1986	1,859	275,727	\$ 7,048,068	12.8%
Columbine High School	1973	1,634	238,149	\$ 9,546,645	20.1%
Conifer High School	1996	863	166,224	\$ 4,990,015	14.7%
Dakota Ridge High School	1996	1,505	236,407	\$ 4,532,301	9.6%
Evergreen High School	1954	1,011	209,129	\$ 5,203,757	12.5%
Golden High School	2008	1,251	187,259	\$ 1,327,106	3.6%
Green Mountain High School	1973	1,104	199,223	\$ 10,551,187	26.5%
Jefferson High School	1959	551	123,773	\$ 5,207,002	20.9%
Lakewood High School	1958	2,039	248,135	\$ 3,270,763	6.6%
Pomona High School	1973	1,445	203,945	\$ 13,388,169	33.0%
Ralston Valley High School	2001	1,723	239,199	\$ 3,736,413	7.8%
Standley Lake High School	1988	1,391	193,706	\$ 7,336,544	19.0%
Wheat Ridge High School	1956	1,308	211,311	\$ 6,665,747	15.8%
17		22,958	3,692,597	106,179,527	

Jeffco School/Facility Summary			Total	Facility Condition	
Campus Name	Age	2012-2013 Enrollment	Permanent Square Feet	Cost	FCI
Middle Schools					
Bell Middle School	1964	512	125,740	\$ 4,652,108	17.8%
Carmody Middle School	1965	648	99,694	\$ 2,744,653	13.2%
Creighton Middle School	1962	719	120,847	\$ 2,120,920	8.5%
Deer Creek Middle School	1980	523	120,366	\$ 5,087,319	20.5%
Drake Middle School	1962	701	98,656	\$ 3,214,908	15.8%
Dunstan Middle School	2006	642	125,644	\$ 961,832	3.7%
Evergreen Middle School	1969	680	111,715	\$ 1,850,894	8.0%
Everitt Middle School	1966	443	103,698	\$ 5,135,696	24.0%
Falcon Bluffs Middle School	2003	652	113,571	\$ 1,633,706	7.0%
Ken Caryl Middle School	1970	644	88,021	\$ 3,590,921	19.2%
Mandalay Middle School	1983	396	88,977	\$ 4,095,742	21.9%
Moore Middle School	1978	502	83,756	\$ 3,934,044	22.7%
North Arvada Middle School	1962	445	113,554	\$ 4,711,242	19.8%
Oberon Middle School	1965	563	90,839	\$ 3,267,601	17.4%
O'Connell Middle School	1994	509	107,786	\$ 3,589,444	16.1%
Summit Ridge Middle School	1994	748	122,573	\$ 2,185,783	8.6%
Wayne Carle Middle School	2006	377	105,483	\$ 1,354,848	6.2%
West Jefferson Middle School	1974	546	104,165	\$ 6,552,816	30.2%
Wheat Ridge 5-8	1995	470	112,152	\$ 3,265,078	14.1%
19		10,720	2,037,237	63,949,556	

Jeffco School/Facility Summary

Campus Name	Age	2012-2013 Enrollment	Total		Facility Condition Cost	FCI
			Permanent Square Feet			
K-8 Schools						
Arvada K-8	1952	620	115,363	\$	4,420,399	18.6%
Bear Creek K-8	2008	1,110	122,367	\$	599,502	2.4%
Coal Creek Canyon K-8	1963	145	25,361	\$	1,650,145	31.0%
3		1,875	\$ 263,091	\$	6,670,047	

Elementary Schools

Adams Elementary School	1988	538	47,737	\$	2,889,345	29.5%
Allendale Elementary School	1964	219	40,306	\$	1,350,010	16.3%
Belmar Elementary School	1961	370	40,829	\$	2,150,768	25.3%
Bergen Meadow Elementary School	1970	336	50,555	\$	2,407,411	23.5%
Bergen Valley Elementary School	1997	314	42,281	\$	987,094	11.5%
Blue Heron Elementary School	2002	556	55,083	\$	1,309,560	11.7%
Bradford Primary	1990	371	48,682	\$	1,394,838	14.1%
Bradford Intermediate Elementary School	1994	437	46,070	\$	1,479,144	15.8%
Campbell Elementary School	1964	341	43,487	\$	3,082,605	34.7%
Colorow Elementary School	1977	264	44,227	\$	3,895,171	43.5%
Leawood Elementary School	1972	449	48,383	\$	2,769,675	28.3%
Columbine Hills Elementary School	1964	410	47,268	\$	1,963,655	20.5%
Coronado Elementary School	1987	615	46,544	\$	3,247,804	33.3%
Deane Elementary School	1954	501	46,118	\$	2,153,511	22.3%
Devinny Elementary School	1964	532	52,617	\$	2,215,422	19.7%
Dutch Creek Elementary School	1973	344	49,780	\$	2,725,354	27.0%
Edgewater Elementary School	1949	464	45,207	\$	2,395,984	24.2%
Eiber Elementary School	1955	450	52,018	\$	2,740,587	25.0%
Elk Creek Elementary School	1989	310	51,002	\$	2,183,436	21.1%
Fairmount Elementary School	1962	614	65,146	\$	1,939,744	14.7%
Fitzmorris Elementary School	1960	340	51,259	\$	1,801,575	17.3%
Foothills Elementary School	1970	339	40,000	\$	2,104,621	25.0%
Foster Elementary School	1953	479	42,486	\$	3,675,884	40.3%
Fremont Elementary School	1953	339	45,915	\$	1,901,425	19.8%
Glennon Heights Elementary School	1957	222	34,699	\$	2,515,323	33.7%
Governor's Ranch Elementary School	1987	413	46,908	\$	2,189,715	22.3%
Green Gables Elementary School	1969	277	36,920	\$	2,735,140	35.7%
Green Mountain Elementary School	1962	336	40,336	\$	2,890,920	34.2%
Hackberry Hill Elementary School	1966	523	52,414	\$	1,114,714	10.5%
Hutchinson Elementary School	1973	464	44,400	\$	2,313,147	25.2%
Kendallvue Elementary School	1982	508	45,418	\$	2,733,270	28.2%
Kendrick Lakes Elementary School	1970	447	40,078	\$	5,475,568	64.9%
Kullerstrand Elementary School	1961	215	35,531	\$	2,032,764	26.8%
Kyffin Elementary School	1972	581	49,472	\$	4,715,880	45.2%
Lasley Elementary School	1961	554	66,926	\$	2,702,585	19.6%
Lawrence Elementary School	1996	392	47,139	\$	1,217,853	12.5%
Little Elementary School	1973	385	40,713	\$	1,670,701	19.9%
Lukas Elementary School	1988	537	47,742	\$	2,425,435	25.1%
Lumberg Elementary School	1955	490	49,380	\$	3,568,542	33.4%
Maple Grove Elementary School	1960	383	42,410	\$	2,058,706	20.6%
Marshdale Elementary School	1980	289	44,121	\$	4,532,102	49.8%
Martensen Elementary School (Closed, Decommissioned)	1954	-	32,107	\$	3,059,564	45.8%
Meiklejohn Elementary School	2006	672	69,841	\$	723,009	5.1%
Mitchell Elementary School	1997	625	52,697	\$	1,459,574	13.5%
Molholm Elementary School	1954	488	46,525	\$	2,885,948	28.6%
Mortensen Elementary School	1994	456	52,158	\$	2,148,442	20.3%
Mount Carbon Elementary School	1996	493	51,931	\$	1,551,044	14.7%
Normandy Elementary School	1970	633	55,702	\$	3,880,224	31.8%

Jeffco School/Facility Summary

Campus Name	Age	2012-2013 Enrollment	Total		Facility Condition Cost	FCI
			Permanent Square Feet			
Elementary Schools						
Parmalee Elementary School	1963	250	29,376	\$	2,064,182	32.5%
Parr Elementary School	1969	379	33,587	\$	2,695,695	35.3%
Patterson Elementary School	1964	433	48,895	\$	4,600,452	46.1%
Peck Elementary School	1966	364	42,836	\$	2,471,286	28.2%
Peiffer Elementary School	1973	427	44,035	\$	3,720,156	39.6%
Pennington Elementary School	1961	276	36,877	\$	1,419,382	18.5%
Pleasant View Elementary School	1950	301	49,079	\$	2,924,759	29.4%
Powderhorn Elementary School	1994	679	52,135	\$	2,081,615	18.2%
Prospect Valley Elementary School	1967	473	46,229	\$	4,220,055	44.6%
Ralston Elementary School	1955	426	51,303	\$	2,483,794	23.9%
Red Rocks Elementary School	1955	335	29,177	\$	3,752,240	58.7%
Rooney Ranch Elementary School	1994	477	53,635	\$	1,632,489	15.0%
Ryan Elementary School	1994	524	50,545	\$	1,896,318	18.2%
Secrest Elementary School	1955	424	46,373	\$	2,940,644	31.3%
Semper Elementary School	1996	428	53,756	\$	949,047	8.7%
Shaffer Elementary School	1998	602	53,368	\$	2,279,353	20.2%
Shelton Elementary School	1998	431	53,530	\$	1,922,394	17.7%
Sheridan Green Elementary School	1987	319	46,466	\$	2,166,299	23.0%
Sierra Elementary School	1970	553	60,176	\$	5,492,812	43.1%
Slater Elementary School	1953	320	46,085	\$	2,357,651	24.4%
South Lakewood Elementary School	1995	531	51,797	\$	1,917,648	18.1%
Stein Elementary School	1954	733	47,094	\$	4,163,047	40.4%
Stevens K-4	1994	383	53,724	\$	2,149,327	19.7%
Stober Elementary School	1965	304	31,243	\$	3,141,666	47.5%
Stony Creek Elementary School	1983	582	45,230	\$	3,748,779	37.7%
Stott Elementary School	1972	352	45,529	\$	2,460,496	26.7%
Swanson Elementary School	1964	435	54,462	\$	3,100,018	27.5%
Thomson Elementary School	1973	386	48,833	\$	3,516,743	35.5%
Ute Meadows Elementary School	1987	418	46,466	\$	1,987,744	20.8%
Van Arsdale Elementary School	1994	486	50,512	\$	1,659,556	15.8%
Vanderhoof Elementary School	1969	481	44,082	\$	3,033,348	33.1%
Vivian Elementary School	1953	193	33,139	\$	1,974,073	27.8%
Warder Elementary School	1973	337	41,934	\$	2,855,669	33.6%
Weber Elementary School	1972	507	51,052	\$	1,645,360	15.7%
Welchster Elementary School	1961	292	42,093	\$	1,681,834	19.7%
West Jefferson Elementary School	2001	338	47,700	\$	925,306	9.5%
Westgate Elementary School	1972	600	51,212	\$	3,099,821	27.7%
Westridge Elementary School	1987	480	47,105	\$	3,294,567	32.9%
West Woods Elementary School	1996	591	53,381	\$	1,376,817	12.3%
Wilmore-Davis Elementary School	1955	384	38,596	\$	2,104,166	26.2%
Wilmot Elementary School	1877	382	52,330	\$	2,077,284	18.9%
Witt Elementary School	1980	375	44,341	\$	3,753,174	41.8%
Zerger Elementary School (Closed, Decommissioned)	1977	-	43,876	\$	3,684,570	41.4%
91		38,306	4,261,762		230,786,428	

Pre-K Centers

Florence Irwin Preschool	2009	115	10,705	\$	79,232	3.7%
John and Karen Litz Preschool	2007	79	9,674	\$	83,436	4.3%
Norma Anderson Preschool	2007	149	13,743	\$	165,042	5.9%
Stein Preschool	1961	91	6,794	\$	1,194,420	86.8%
Patterson Preschool	1965	159	13,820	\$	1,252,701	44.7%
Columbine Preschool (Closed, Decommissioned)	1961	-	9,985	\$	913,390	79.6%
8		593	64,721		3,688,222	

Jeffco School/Facility Summary

Campus Name	Age	2012-2013 Enrollment	Total		Facility Condition
			Permanent Square Feet	Cost	
					FCI
Districtwide / Option					
Jeffco Open School (Districtwide)	1930	549	102,628	\$ 907,543	4.4%
Connections Learning Center	1971	47	47,722	\$ -	0.0%
Long View High School (Option School)	1967	61	4,262	\$ 1,830,505	173.3%
McLain Community High School (Districtwide)	2000	467	79,113	\$ 1,428,736	9.1%
Mt. Evans Outdoor Education Lab School (Districtwide)	1929	-	36,451	\$ 3,284,112	43.5%
Sobesky Academy	1947	68	29,993	\$ 1,883,394	31.0%
Windy Peak Outdoor Education Lab School (Districtwide)	1857	-	31,409	\$ 1,862,020	27.7%
Miller Special School (Districtwide)	1963	106	51,184	\$ 3,528,708	32.6%
Brady Exploration School (Option School - HS)	1940	288	68,612	\$ 4,127,983	31.4%
Dennison Elementary School	1958	626	43,420	\$ 2,906,239	31.1%
Manning School (Option School)	1958	447	72,678	\$ 3,211,105	21.8%
D'Evelyn Junior /Senior High School (Option School)	2000	1,020	154,002	\$ 1,754,385	5.7%
Warren Occupation Technical Center High School (Option School)	1972	76	166,995	\$ 4,788,314	14.4%
North Campus Warren O.T.C. (Arvada West Galleria)	1995	30	34,593	\$ 1,470,964	21.4%
Literacy Center	1975	16	5,647	\$ 196,546	18.4%
15		3,801	928,709	\$ 33,180,554	
Administrative					
Applewood Knolls Administrative Cottages	1958	-	8,535	\$ 902,720	98.9%
Conifer HS Lobo Pump House	0	-	-	\$ -	0.0%
Conifer Water Plant and Reservoir	1988	-	1,491	\$ 143,543	49.3%
Conifer Wastewater Treatment Plant	1988	-	4,960	\$ 199,128	20.6%
Education Center	1985	-	124,221	\$ 2,102,243	8.7%
Foster Administrative Cottages (Closed, Decommissioned)	1958	-	3,497	\$ 276,661	74.0%
Gallery Well and Pumphouse	1996	-	100	\$ 27,269	139.6%
Johnson Planetarium (Closed, Decommissioned)	1962	-	3,099	\$ -	0.0%
Landscape Services	1980	-	10,972	\$ 2,043,196	95.3%
Support Services Campus	1967	-	260,371	\$ 7,147,519	14.0%
10		-	417,246	\$ 12,842,278	
Maintenance - Transportation					
JeffCo Stadium - Driving Education Center	1975	-	961	\$ 332,498	93.9%
North Transportation Center	1975	-	5,871	\$ 703,973	53.8%
Shop Facility for Zones 1 & 2	1980	-	4,250	\$ 389,792	47.0%
South Transportation Center	1981	-	17,240	\$ 415,018	12.3%
West Transportation Center	1980	-	14,780	\$ 457,014	15.8%
5		-	43,102	\$ 2,298,295	
Stadia					
Jefferson County Stadium	1960	-	13,706	\$ 1,750,627	65.4%
Lakewood Memorial Stadium	1983	-	1,722	\$ 802,200	161.2%
North Area Athletic Complex	2000	-	10,393	\$ 2,997,744	147.7%
Trailblazer Stadium	1996	-	5,637	\$ 1,421,475	129.1%
4		-	31,458	\$ 6,972,045	
TOTAL		78,253	11,739,923	\$ 466,566,951	

Impact of Capital Expenditures on Operations

Capital projects have a direct and indirect impact on the total cost of operations. Projects that increase or decrease square footage have a direct and immediate impact by reducing the overall operating cost of maintenance and custodial needs.

Below is a list of the projects that staff will continue working on in 2013/2014 that will have a direct impact on the cost of operations.

Facility Utilization Projects	Square Feet
Sell 2 Columbine Hills cottages and temp classroom	7,645
Sell Foster Cottages	3,497
Sell Applewood Cottages	8,535
Surplus and decommission / demolish temporary classrooms	TBD
Total Reduction in Active Square Feet	19,677

With the average operational cost per square foot of \$2.50, over \$49,000 will be saved by the Facility Utilization Projects.

Capital renewal projects that upgrade the infrastructure of a facility often have an indirect impact on operations; for example window replacements reduce utility usage but do not decrease custodial costs. Below is a listing of Summer 2013 projects, both capital reserve funded and bond funded, that will have an indirect impact on operations:

Facility	Use	Roof	Site	Structural	Warm, Safe & Dry	HVAC Controls	Mechanical	Elevator	Electrical	Plumbing	Fire/Life
Adams	ES		X							X	X
Alameda	HS		X		X		X	X		X	
Allendale	ES				X		X				X
Arvada	HS		X		X					X	
Arvada K-8	K-8		X					X			X
Arvada West	HS									X	
Bear Creek K-8	K-8										X
Bell	MS		X	X				X			X
Belmar	ES	X	X	X							X
Bergen Meadow	ES										X
Bergen Valley	ES										X
Blue Heron	ES										X
Bradford Intermediate	ES		X								X
Bradford Primary	ES		X								X
Brady Exploration	OPT	X	X							X	X
Campbell	ES		X		X						X

Facility	Use	Roof	Site	Structural	Warm, Safe & Dry	HVAC Controls	Mechanical	Elevator	Electrical	Plumbing	Fire/Life
Carmody	MS				X					X	X
Chatfield	HS	X	X					X			
Coal Creek	K-8		X							X	X
Colorow	ES		X							X	X
Columbine	HS			X	X			X		X	X
Columbine Hills	ES										X
Conifer	HS		X				X	X		X	
Connections Cntr	OPT										X
Coronado	ES		X		X					X	X
Creighton	MS		X							X	X
Dakota Ridge	HS							X			
Deane	ES				X						X
Deer Creek	MS		X							X	
Dennison	OPT		X								X
D'Evelyn Jr/Sr	OPT		X	X							
Devinny	ES										X
District Wide	DW							X			
Drake	MS		X							X	X
Dunstan	MS										X
Dutch Creek	ES	X	X							X	X
Ed. Services Cntr	SUP		X							X	X
Edgewater	ES		X		X					X	X
Eiber	ES		X							X	X
Elk Creek	ES		X					X		X	X
Evergreen	HS	X						X		X	
Evergreen	MS		X					X			X
Everitt	MS		X		X			X		X	X
Fairmount	ES						X				X
Falcon Bluffs	MS									X	X
Fitzmorris	ES										X
Fitzmorris Cottage	PRE										
Foothills	ES		X								X
Foster	ES		X								X
Fremont	ES		X								X
Glennon Heights	ES		X								X
Golden	HS		X							X	
Governor's Ranch	ES										X
Green Gables	ES									X	X

Facility	Use	Roof	Site	Structural	Warm, Safe & Dry	HVAC Controls	Mechanical	Elevator	Electrical	Plumbing	Fire/Life
Green Mountain	HS		x	x				x		x	
Green Mountain	ES		x								x
Hackberry Hill	ES						x				x
Hutchinson	ES		x							x	x
Irwin/Green Mountain	PRE										x
Jefferson	HS	x	x		x		x		x	x	x
Jefferson Co. Stadium	ATH		x								
Jefferson County Open	OPT									x	
Ken Caryl	MS		x							x	x
Kendallvue	ES		x								x
Kendrick Lakes	ES		x								x
Kullerstrand	ES		x								x
Kyffin	ES										x
Lakewood	HS			x							
Lakewood Mem. Stadium	ATH									x	
Lasley	ES		x								x
Lawrence	ES										x
Leawood	ES		x								x
Little	ES						x			x	x
Lukas	ES		x							x	x
Lumberg	ES	x	x							x	x
Mandalay	MS		x							x	x
Manning School	MS	x			x						x
Maple Grove	ES			x							x
Marshdale	ES		x								x
Meiklejohn	ES										x
Miller Special	SPE		x								x
Mitchell	ES	x	x					x		x	x
Molholm	ES		x							x	x
Moore	MS		x					x			x
Mortensen	ES	x	x							x	x
Mount Carbon	ES	x								x	x
Normandy	ES		x							x	x
North Arvada	MS			x			x			x	x
Oberon	MS		x							x	x
O'Connell	MS	x								x	x
Parmalee	ES				x					x	x
Parr	ES		x		x					x	x

Facility	Use	Roof	Site	Structural	Warm, Safe & Dry	HVAC Controls	Mechanical	Elevator	Electrical	Plumbing	Fire/Life
Patterson	ES									X	X
Peck	ES	X									X
Peiffer	ES		X								X
Pennington	ES		X		X						X
Pleasant View	ES		X		X					X	X
Pomona	HS							X		X	
Powderhorn	ES	X	X							X	X
Prospect Valley	ES										X
Ralston	ES		X							X	X
Ralston Valley	HS		X	X							
Red Rocks	ES										X
Rooney Ranch	ES	X								X	X
Ryan	ES									X	X
Secrest	ES		X				X				X
Semper	ES										X
Service Center Complex	SUP		X				X				
Shaffer	ES		X	X			X				X
Shelton	ES	X								X	X
Sheridan Green	ES										X
Sierra	ES									X	X
Slater	ES		X		X					X	X
Sobesky Academy	SPE		X								X
South Area Trans.	SUP		X								
South Lakewood	ES		X				X	X		X	X
Standley Lake	HS		X				X	X		X	
Stein	ES									X	X
Stevens	ES		X					X		X	X
Stober	ES		X								X
Stony Creek	ES		X								X
Stott	ES		X		X						X
Summit Ridge	MS		X					X		X	X
Swanson	ES		X							X	X
Thomson	ES		X		X		X			X	X
Ute Meadows	ES		X							X	X
Van Arsdale	ES		X							X	X
Vanderhoof	ES		X								X
Vivian	ES		X		X		X				X
Warder	ES	X	X				X			X	X

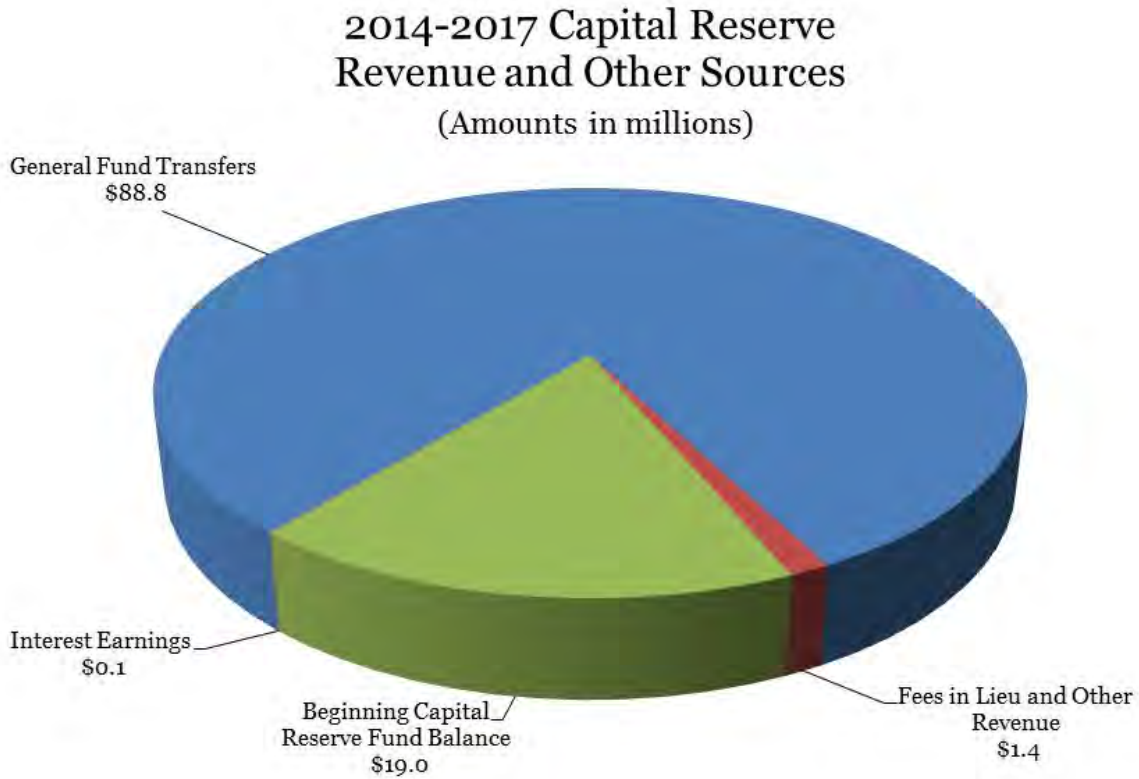
Facility	Use	Roof	Site	Structural	Warm, Safe & Dry	HVAC Controls	Mechanical	Elevator	Electrical	Plumbing	Fire/Life
Warren Tech Center	OPT									X	X
Warren Tech North	OPT	X									
Wayne Carle	MS			X							X
Weber	ES										X
Welchester	ES	X	X	X			X			X	X
West Area Trans.	SUP									X	
West Jeff. Reservoir	SUP										
West Jefferson	MS	X	X		X			X		X	
West Jefferson	ES									X	
West Woods	ES		X							X	X
Westgate	ES		X							X	X
Westridge	ES		X							X	X
Wheat Ridge	HS	X									
Wheat Ridge	MS										X
Wilmore-Davis	ES	X	X		X					X	X
Wilmot	ES		X							X	X
Windy Peak OELS	SPE										X
Witt	ES										X

Capital Reserve Fund

Capital Reserve Funds for FY 2014–2017 are allocated for bus and support vehicle purchases, unexpected deferred maintenance projects, and several other minor projects. In years 2014 through 2017, Capital Reserve Funds are planned for capital renewal projects such as roof replacements, mechanical system replacements and to address regulatory and/or code changes.

Revenue and Other Sources

The Capital Reserve Fund receives revenue from a number of sources. Below is a summary of those revenue sources.



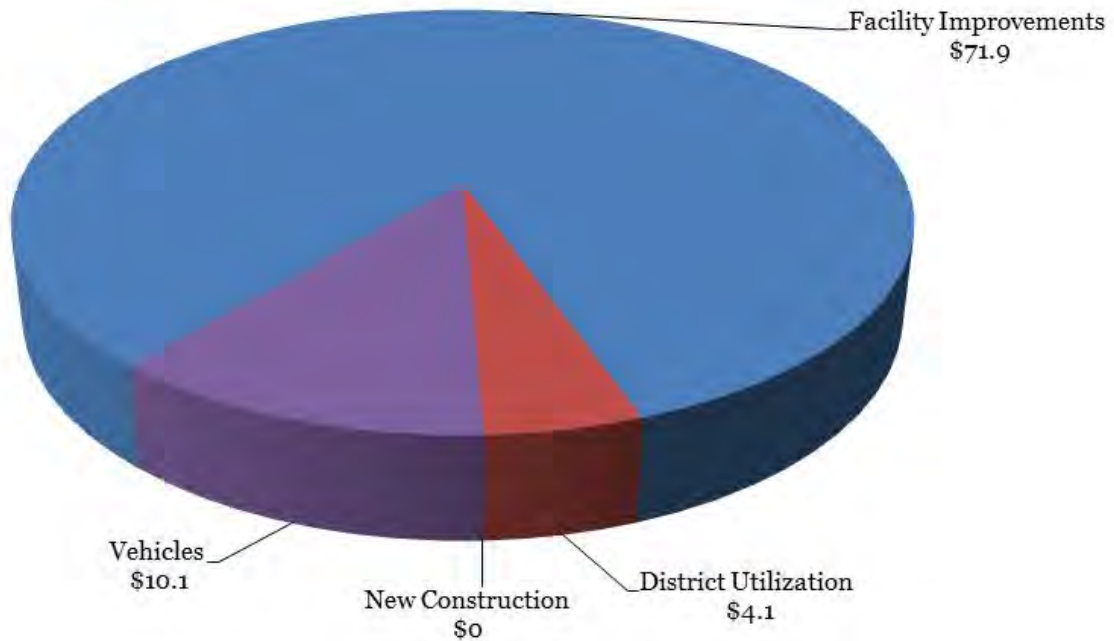
Expenditures & Uses of Funds

The major categories for expenditures are:

- **Facility Improvements** – projects related to fire and life safety, code or regulatory requirements or stabilization of a building to prevent further damage (i.e. roof replacement) are planned and completed on an annual basis. This category also includes unanticipated capital needs such as unexpected major maintenance or minor capital construction projects necessary for programmatic changes that occur throughout the year. Additional expenses include master planning and analysis, on-going district-wide capital asset planning and administrative expenses to manage all the capital construction projects.
- **District Utilization** – projects related to increasing overall space utilization throughout the district.
- **New Construction** – projects related to construction of new schools or the replacement of existing schools.
- **Vehicles** –this includes the replacement of busses and support vehicles.

Below is a summary of expenditures by category:

**2014-2017 Capital Reserve
Expenditures & Uses**
(Amounts in millions)

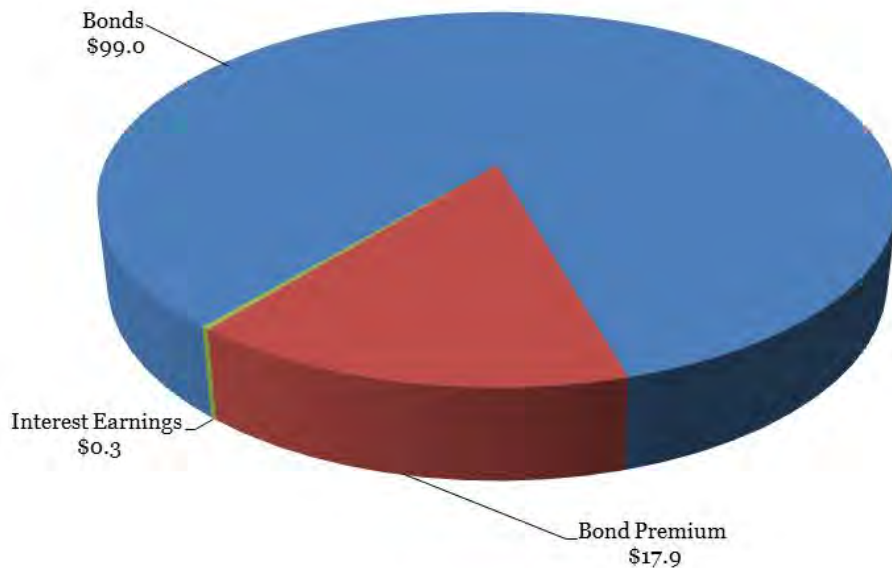


2012 A Bond Fund

Revenue and Other Sources

In November 2012, voters approved a \$99M bond for capital renewal of facilities. The approved bond funds including bond premium and interest amount to \$117.3M of available funds. Below is a summary of revenue sources related to the 2012 A Bond Fund.

**2014-2017 Bond Funds
Revenue and Other Sources***
(Amounts in millions)



*Bond and bond premium revenue for 2014–2017 bond program received in 2013 at the time of the bond issuance. Interest revenue will be received for the duration of the bond program.

Expenditures & Uses of Funds

The focus of the 2012 Bond is for critical needs and “warm, safe and dry” deficiencies. It is for asset protection of the district’s existing assets only. There is no new square footage, no renovations or additions associated with the bond. There will be work at over 141 sites. With the additional bond premiums the bond scope of work will be completed over four summers. The committed scope that was published will be completed by the end of calendar year 2015. Added scope or scope associated with master planning recommendations that will be possible because of the \$17M bond premiums will be completed in the summer of 2016. Any added scope will be review by the Capital Asset Advisory Committee.

Summary of Work (system, description, amount), including charters

Electrical	Infrastructure replacement and upgrades	\$4,204,060
Exterior	Window & door replacement	9,880,242
Fire and Life Safety	30 full fire alarm replacements	16,310,585
Mechanical	Infrastructure replacement & upgrades, i.e. energy savings	38,144,378
Plumbing	Water heater, fire pump & roof drain replacement	2,163,105
Roofing	16 major roof replacements	16,354,520
Site	Sidewalk & pavement replacement	3,555,131
Specialties	Bleacher repair/replacement & locker replacement	7,134,564
Stairs & Elevators	Elevator	499,109
Total		\$98,245,694

At this time it is anticipated that the entire bond amount will be used for facility improvements.

Department Initiatives – the ongoing major activities and efficiency initiatives that district staff will be focusing on in 2014–2015 are:

- ✦ Maintain and update the facility assessment data. Each facility will be assessed at a minimum of once every three years;
- ✦ Complete an annual update of the 5-year Facilities Master Plan;
- ✦ On a monthly basis report to the Capital Asset Advisory Committee; and
- ✦ Complete the implementation of the middleware software solution for project management control that will consolidate project budgeting, accounting, forecasting, and scheduling data.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Capital Reserve
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2009/2010 Actuals	2010/2011 Actuals	2011/2012 Actuals	2012/2013 Budget
Bond Issue				
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenue:				
Bond Proceeds	-	-	-	-
Interest Earnings	1,605	-	-	-
Bond Premium	-	-	-	-
Total Revenue	<u>1,605</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Bond Insurance Expense	-	-	-	-
Facility Improvements (0660)	-	-	-	-
District Utilization (0700)	-	-	-	-
New Construction (0800)	1,605	-	-	-
Total Expenditures	<u>1,605</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss)	-	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Capital Reserve Fund				
Beginning Fund Balance	\$ 62,458,043	\$ 36,398,657	\$ 33,919,131	\$ 27,379,000
Revenue:				
Interest Earnings	188,557	75,353	-	125,000
Other Revenue	474,589	3,358,775	263,529	2,850,000
Total Revenue	<u>663,146</u>	<u>3,434,128</u>	<u>263,529</u>	<u>2,975,000</u>
Expenditures:				
Facility Improvements (0660)	29,028,953	23,880,587	21,954,906	25,658,700
District Utilization (0700)	343,159	1,145,613	855,643	1,750,000
New Construction (0800)	24,689,337	3,636,511	200,576	599,000
Vehicles (9000)	1,641,183	458,943	4,348,499	2,943,800
Total Expenditures	<u>55,702,632</u>	<u>29,121,654</u>	<u>27,359,624</u>	<u>30,951,500</u>
Income (Loss) from Operations	(55,039,486)	(25,687,526)	(27,096,095)	(27,976,500)
Non-Operating Revenues (Expenses):				
Operating Transfer In	28,980,100	23,208,000	20,556,000	21,526,000
Operating Transfer Out	-	-	-	-
Total Non-Operating Revenue (Expenses)	<u>28,980,100</u>	<u>23,208,000</u>	<u>20,556,000</u>	<u>21,526,000</u>
Net Income (Loss)	(26,059,386)	(2,479,526)	(6,540,095)	(6,450,500)
Ending Fund Balance	<u>\$ 36,398,657</u>	<u>\$ 33,919,131</u>	<u>\$ 27,379,036</u>	<u>\$ 20,928,500</u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Bond Projects
Schedule of Revenues, Expenses and Changes in Retained Earnings

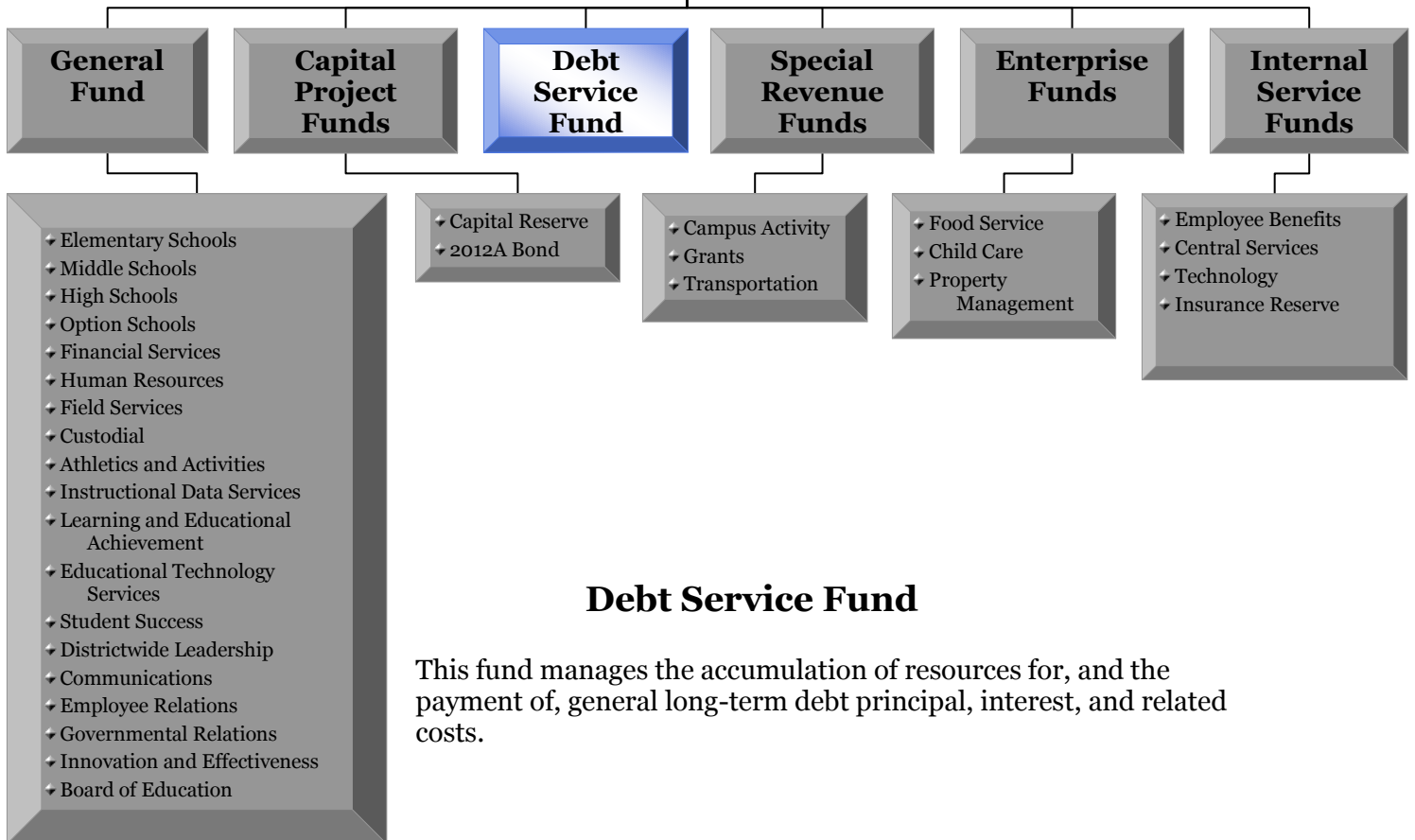
	2009/2010	2010/2011	2011/2012	2012/2013
	Actuals	Actuals	Actuals	Budget
Bond Issue				
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenue:				
Bond Proceeds	-	-	-	99,000,000
Interest Earnings	-	-	-	100,000
Bond Premium	-	-	-	17,864,800
Total Revenue	-	-	-	116,964,800
Expenditures:				
Facility Improvements (0660)	-	-	-	8,100,000
District Utilization (0700)	-	-	-	-
New Construction (0800)	-	-	-	-
Total Expenditures	-	-	-	8,100,000
Net Income (Loss)	-	-	-	108,864,800
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 108,864,800

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Bond Projects
Schedule of Revenues, Expenses and Changes in Retained Earnings

2012/2013 Estimate	2013/2014 Budget	2014/2015 Planned	2015/2016 Planned	2016/2017 Planned
\$ -	\$ 108,928,400	\$ 81,888,800	\$ 47,572,800	\$ 17,936,000
99,000,000	-	-	-	-
163,100	123,200	72,900	29,100	3,100
17,864,800	-	-	-	-
117,027,900	123,200	72,900	29,100	3,100
8,099,500	27,162,800	34,388,900	29,665,900	17,939,100
-	-	-	-	-
-	-	-	-	-
8,099,500	27,162,800	34,388,900	29,665,900	17,939,100
108,928,400	(27,039,600)	(34,316,000)	(29,636,800)	(17,936,000)
\$ 108,928,400	\$ 81,888,800	\$ 47,572,800	\$ 17,936,000	\$ -



Funds



Debt Service Fund

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

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014**

Budget

General Obligation Bonds and Amortization Schedules

General Obligation Bonds Payable

Description, Interest Rates and Maturity Dates	Principal Balance June 30, 2013
2003 Series Refunding Bonds due in semi-annual installments with annual payments of \$430,000 to \$18,130,000 through December 15, 2014. Interest rate: 3.00% to 5.00%	34,560,000
2004 Series Refunding Bonds due in semi-annual installments with annual payments of \$456,375 to \$18,711,375 through December 15, 2015. Interest rate: 2.00% to 5.25%	18,255,000
2004 Series General Obligation Bonds due in semi-annual installments with annual payments of \$135,625 to \$5,560,625 through December 15, 2014. Interest rate: 3.50% to 5.00%	10,665,000
2005 Series Refunding Bonds due in semi-annual installments with annual payments of \$499,625 to \$20,484,625 through December 15, 2017. Interest rate: 3.00% to 5.00%	39,020,000
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%	229,745,000
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 \$271,625 to \$11,136,625 through December 15, 2032. Interest rate: 2.00% to 5.00%	99,000,000
Total General Obligation Bonds	\$ 500,785,000

Principal and Interest by Issue

Fiscal Year	\$48,315,000 Series 2003 General Obligation Refunding Bonds		\$63,440,000 Series 2004 General Obligation Refunding Bonds		\$257,000,000 Series 2004 General Obligation Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2013-14	16,860,000	1,281,500	-	912,750	5,240,000	362,950
2014-15	17,700,000	430,000	-	912,750	5,425,000	135,625
2015-16	-	-	18,255,000	456,375	-	-
2016-17	-	-	-	-	-	-
2017-18	-	-	-	-	-	-
2018-19	-	-	-	-	-	-
2019-20	-	-	-	-	-	-
2020-21	-	-	-	-	-	-
2021-22	-	-	-	-	-	-
2022-23	-	-	-	-	-	-
2023-24	-	-	-	-	-	-
2024-25	-	-	-	-	-	-
2025-26	-	-	-	-	-	-
2026-27	-	-	-	-	-	-
2027-28	-	-	-	-	-	-
2028-29	-	-	-	-	-	-
2029-30	-	-	-	-	-	-
2030-31	-	-	-	-	-	-
2031-32	-	-	-	-	-	-
2032-33	-	-	-	-	-	-
Totals	\$ 34,560,000	\$ 1,711,500	\$ 18,255,000	\$ 2,281,875	\$ 10,665,000	\$ 498,575

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Budget
General Obligation Bonds and Amortization Schedules**

Total Outstanding General Obligation Bonds			
Fiscal Year	Principal	Interest	Total Payments
2013-14	26,820,000	23,073,525	49,893,525
2014-15	27,920,000	21,893,300	49,813,300
2015-16	29,150,000	20,604,475	49,754,475
2016-17	30,500,000	19,228,175	49,728,175
2017-18	26,255,000	17,913,450	44,168,450
2018-19	27,480,000	16,630,275	44,110,275
2019-20	28,820,000	15,248,363	44,068,363
2020-21	30,245,000	13,785,425	44,030,425
2021-22	31,745,000	12,274,375	44,019,375
2022-23	33,270,000	10,682,100	43,952,100
2023-24	34,930,000	8,987,625	43,917,625
2024-25	36,655,000	7,211,025	43,866,025
2025-26	38,485,000	5,499,275	43,984,275
2026-27	40,080,000	3,699,400	43,779,400
2027-28	8,710,000	2,490,650	11,200,650
2028-29	9,125,000	2,095,025	11,220,025
2029-30	9,500,000	1,716,150	11,216,150
2030-31	9,880,000	1,293,450	11,173,450
2031-32	10,350,000	802,000	11,152,000
2032-33	10,865,000	271,625	11,136,625
Totals	\$ 500,785,000	\$ 205,399,688	\$ 706,184,688

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

Computation of Legal Debt Margin	
Assessed Value	\$ 6,949,478,122
Debt Limitation - 25 percent assessed value	\$ 1,737,369,531
Total Bonded Debt	\$ 500,785,000
Less: Assets in Bond Redemption Fund	52,152,200
Total Amount of Debt Applicable to Debt Limit	448,632,800
Legal Debt Margin	\$ 1,288,736,731

Fiscal Year	\$39,595,000 Series 2005 General Obligation Refunding Bonds		\$233,400,000 Series 2010 General Obligation Refunding Bonds		\$69,540,000 Series 2012 General Obligation Refunding Bonds		\$99,000,000 Series 2011 General Obligation Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2013-14	-	1,951,000	-	11,323,800	-	3,110,700	4,720,000	4,130,825
2014-15	-	1,951,000	-	11,323,800	-	3,110,700	4,795,000	4,029,425
2015-16	-	1,951,000	5,085,000	11,205,925	-	3,110,700	5,810,000	3,880,475
2016-17	19,035,000	1,475,125	5,320,000	10,955,050	-	3,110,700	6,145,000	3,687,300
2017-18	19,985,000	499,625	5,585,000	10,718,275	-	3,110,700	685,000	3,584,850
2018-19	-	-	27,480,000	9,945,000	-	3,110,700	-	3,574,575
2019-20	-	-	27,740,000	8,582,000	-	3,110,700	1,080,000	3,555,663
2020-21	-	-	29,125,000	7,160,375	-	3,110,700	1,120,000	3,514,350
2021-22	-	-	30,575,000	5,692,875	-	3,110,700	1,170,000	3,470,800
2022-23	-	-	32,055,000	4,152,125	-	3,110,700	1,215,000	3,419,275
2023-24	-	-	33,660,000	2,519,775	-	3,110,700	1,270,000	3,357,150
2024-25	-	-	33,120,000	844,400	2,520,000	3,066,600	1,015,000	3,300,025
2025-26	-	-	-	-	32,850,000	2,365,500	5,635,000	3,133,775
2026-27	-	-	-	-	34,170,000	854,250	5,910,000	2,845,150
2027-28	-	-	-	-	-	-	8,710,000	2,490,650
2028-29	-	-	-	-	-	-	9,125,000	2,095,025
2029-30	-	-	-	-	-	-	9,500,000	1,716,150
2030-31	-	-	-	-	-	-	9,880,000	1,293,450
2031-32	-	-	-	-	-	-	10,350,000	802,000
2032-33	-	-	-	-	-	-	10,865,000	271,625
Totals	\$ 39,020,000	\$ 7,827,750	\$ 229,745,000	\$ 94,423,400	\$ 69,540,000	\$ 40,504,050	99,000,000	\$ 58,152,538

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Debt Service
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2009/2010 Actuals	2010/2011 Actuals	2011/2012 Actuals	2012/2013 Budget
Beginning Fund Balance	\$ 68,924,667	\$ 68,230,744	\$ 72,341,627	\$ 76,032,500
Revenue:				
Property Tax	81,748,765	82,018,332	77,770,429	52,039,700
Interest	2,877	1,839	2,282	5,000
Total Revenue	<u>81,751,642</u>	<u>82,020,171</u>	<u>77,772,711</u>	<u>52,044,700</u>
Expenditures:				
Principal retirements	45,120,000	50,925,000	50,080,000	51,465,000
Interest and fiscal charges	28,423,042	26,984,288	24,001,813	22,466,800
Total Expenditures	<u>73,543,042</u>	<u>77,909,288</u>	<u>74,081,813</u>	<u>73,931,800</u>
Income (Loss) from Operations	8,208,600	4,110,883	3,690,898	(21,887,100)
Non-Operating Revenues (Expenses):				
General Obligation Bond Proceeds	233,400,000	-	-	69,540,000
Payment to Refunded Bond Escrow Agent	(278,158,016)	-	-	(83,415,200)
Premium from refunding bonds	35,855,493	-	-	13,432,000
Total Non-Operating Revenues (Expenses):	<u>(8,902,523)</u>	<u>-</u>	<u>-</u>	<u>(443,200)</u>
Net Income (Loss)	(693,923)	4,110,883	3,690,898	(22,330,300)
Ending Fund Balance	<u>\$ 68,230,744</u>	<u>\$ 72,341,627</u>	<u>\$ 76,032,525</u>	<u>\$ 53,702,200</u>

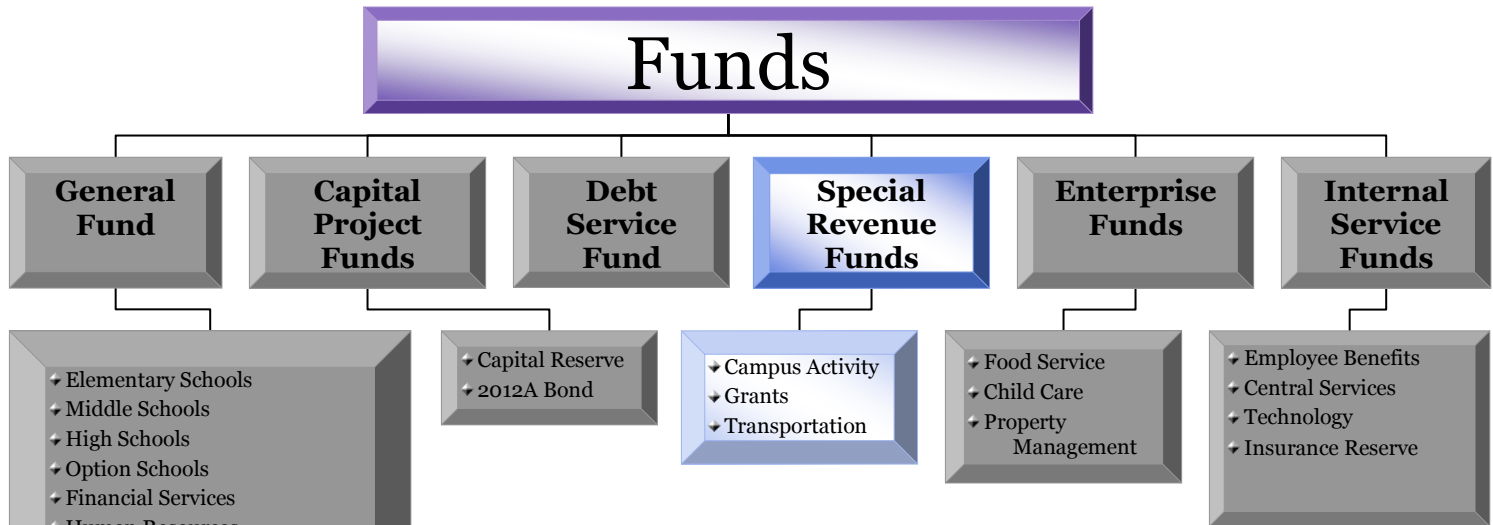
Notes:

There are no FTEs in this fund.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Debt Service
Schedule of Revenues, Expenses and Changes in Retained Earnings

2012/2013 Estimate	2013/2014 Budget	2014/2015 Planned	2015/2016 Planned	2016/2017 Planned
\$ 76,032,500	\$ 52,152,200	\$ 52,732,700	\$ 53,393,400	\$ 54,112,900
50,489,000	50,489,000	50,489,000	50,489,000	50,489,000
5,000	5,000	5,000	5,000	5,000
<u>50,494,000</u>	<u>50,494,000</u>	<u>50,494,000</u>	<u>50,494,000</u>	<u>50,494,000</u>
51,465,000	26,820,000	27,920,000	29,150,000	30,500,000
22,466,100	23,093,500	21,913,300	20,624,500	19,248,200
<u>73,931,100</u>	<u>49,913,500</u>	<u>49,833,300</u>	<u>49,774,500</u>	<u>49,748,200</u>
(23,437,100)	580,500	660,700	719,500	745,800
69,540,000	-	-	-	-
(83,415,200)	-	-	-	-
13,432,000	-	-	-	-
<u>(443,200)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(23,880,300)	580,500	660,700	719,500	745,800
<u>\$ 52,152,200</u>	<u>\$ 52,732,700</u>	<u>\$ 53,393,400</u>	<u>\$ 54,112,900</u>	<u>\$ 54,858,700</u>





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.

Grants Fund

This fund is used to manage federal, state, and private sector grant programs. The two largest federal grants that the district receives are Special Education and Title I. State grants include Gifted and Talented and Medicaid. 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
2013/2014
Campus Activity
Schedule of Revenues, Expenditures and Changes in Retained Earnings

	2009/2010 Actuals	2010/2011 Actuals	2011/2012 Actuals	2012/2013 Budget
Beginning Fund Balance	\$ 9,164,254	\$ 9,996,585	\$ 10,767,925	\$ 10,905,500
Revenue:				
Interest	3,059	4,236	2,951	3,400
Student Activities	5,979,390	6,783,734	6,890,528	6,369,100
Fund Raising	4,597,050	4,661,295	4,189,587	4,588,900
Fees and Dues	6,854,129	6,712,610	6,257,191	7,164,100
Donations	2,797,171	3,120,410	2,873,810	2,797,800
Other	2,369,051	2,519,130	2,100,923	2,360,700
Total Revenue	22,599,850	23,801,415	22,314,990	23,284,000
Expenditures:				
Athletics and Activities	22,497,219	23,659,460	22,675,647	24,102,600
Total Expenditures	22,497,219	23,659,460	22,675,647	24,102,600
Net Income (Loss) from Operations	102,631	141,955	(360,657)	(818,600)
Non-Operating Revenues (Expenses)				
Operating Transfer In*	729,700	629,385	498,276	600,000
Operating Transfer Out	-	-	-	-
Total Non-Operating Revenues (Expenses)	729,700	629,385	498,276	600,000
Net Income (Loss)	832,331	771,340	137,619	(218,600)
Ending Fund Balance	\$ 9,996,585	\$ 10,767,925	\$ 10,905,544	\$ 10,686,900

* Includes the transfer of a textbook royalty balance (2009/2010), a transfer of \$200,000 from the Property Management Fund to reimburse schools for community use of buildings (only through 2010/2011) and a reimbursement to schools for waived fees to cover costs of materials for students who are below poverty level.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Campus Activity
Schedule of Revenues, Expenditures and Changes in Retained Earnings

2012/2013 Estimate	2013/2014 Budget	2014/2015 Planned	2015/2016 Planned	2016/2017 Planned
\$ 10,905,500	\$ 9,429,900	\$ 9,254,300	\$ 9,064,300	\$ 8,859,600
3,100	3,100	3,200	3,300	3,400
6,303,900	6,903,900	7,042,000	7,182,800	7,326,500
4,047,500	4,247,500	4,332,500	4,419,200	4,507,600
6,356,200	6,456,200	6,585,300	6,717,000	6,851,300
3,388,100	3,388,100	3,455,900	3,525,000	3,595,500
1,660,200	2,160,200	2,203,400	2,247,500	2,292,500
<u>21,759,000</u>	<u>23,159,000</u>	<u>23,622,300</u>	<u>24,094,800</u>	<u>24,576,800</u>
23,784,600	23,884,600	24,362,300	24,849,500	25,346,500
<u>23,784,600</u>	<u>23,884,600</u>	<u>24,362,300</u>	<u>24,849,500</u>	<u>25,346,500</u>
(2,025,600)	(725,600)	(740,000)	(754,700)	(769,700)
550,000	550,000	550,000	550,000	550,000
-	-	-	-	-
<u>550,000</u>	<u>550,000</u>	<u>550,000</u>	<u>550,000</u>	<u>550,000</u>
(1,475,600)	(175,600)	(190,000)	(204,700)	(219,700)
<u>\$ 9,429,900</u>	<u>\$ 9,254,300</u>	<u>\$ 9,064,300</u>	<u>\$ 8,859,600</u>	<u>\$ 8,639,900</u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2013/2014

Grants

Schedule of Revenues, Expenditures and Changes in Retained Earnings

	2009/2010 Actuals	2010/2011 Actuals	2011/2012 Actuals	2012/2013 Budget
Beginning Fund Balance	\$ 1,142,928	\$ 2,030,995	\$ 2,003,924	\$ 2,900,700
Revenue:				
Federal	42,577,618	58,372,859	41,412,278	43,752,300
State	2,486,644	2,348,455	4,208,166	2,659,600
Other	672,287	474,962	654,213	942,100
Total Revenue	45,736,549	61,196,276	46,274,657	47,354,000
Expenditures:				
General Administration	2,273,934	3,103,961	3,579,764	3,840,300
School Administration	967,415	926,572	845,314	1,017,500
General Instruction	10,000,767	23,454,688	9,828,539	8,529,000
Special Ed Instruction	17,801,729	18,304,076	13,946,310	14,845,600
Instructional Support	13,467,164	15,132,939	16,078,791	17,698,300
Operations and Maintenance	29,384	103,351	781,467	1,172,200
Transportation	275,567	197,760	317,721	281,200
Total Expenditures	44,815,960	61,223,347	45,377,906	47,384,100
Net Income (Loss) from Operations	920,589	(27,071)	896,751	(30,100)
Non-Operating Revenues (Expenses):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(32,522)	-	-	-
Total Non-Operating Revenues (Expenses)	(32,522)	-	-	-
Net Income (Loss)	888,067	(27,071)	896,751	(30,100)
Ending Fund Balance	\$ 2,030,995	\$ 2,003,924	\$ 2,900,675	\$ 2,870,600

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2013/2014

Grants

Schedule of Revenues, Expenditures and Changes in Retained Earnings

2012/2013 Estimate	2013/2014 Budget	2014/2015 Planned	2015/2016 Planned	2016/2017 Planned
\$ 2,900,700	\$ 2,900,700	\$ 2,900,700	\$ 2,900,700	\$ 2,900,700
37,627,700	36,356,700	34,324,600	32,481,200	30,817,800
1,232,300	1,232,300	1,163,400	1,100,900	1,044,600
874,500	874,500	825,600	781,300	741,300
39,734,500	38,463,500	36,313,600	34,363,400	32,603,700
4,006,300	3,878,100	3,661,400	3,464,700	3,287,400
1,053,200	1,019,500	962,600	910,800	864,200
7,154,000	6,925,200	6,538,100	6,187,000	5,870,100
12,546,900	12,145,500	11,466,600	10,850,900	10,295,200
14,749,900	14,278,100	13,480,000	12,756,100	12,102,800
105,800	102,500	96,700	91,500	86,800
118,400	114,600	108,200	102,400	97,200
39,734,500	38,463,500	36,313,600	34,363,400	32,603,700
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ 2,900,700	\$ 2,900,700	\$ 2,900,700	\$ 2,900,700	\$ 2,900,700

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Transportation
Schedule of Revenues, Expenditures and Changes in Retained Earnings

	2009/2010	2010/2011	2011/2012	2012/2013
	Actuals	Actuals	Actuals	Budget
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenue:				
Tuition, Fees and Dues	-	-	3,372,721	3,500,000
Other Revenue	-	-	4,778,855	4,500,000
Total Revenues	-	-	8,151,576	8,000,000
Expenditures:				
Salaries and Benefits	-	-	16,526,341	17,380,900
Purchased Services	-	-	313,280	395,700
Materials and Supplies	-	-	3,647,970	4,715,400
Capital and Equipment	-	-	7,124	8,000
Total Expenditures	-	-	20,494,715	22,500,000
Income (Loss) from Operations	-	-	(12,343,139)	(14,500,000)
Non-Operating Revenues (Expenses):				
Operating Transfer In*	-	-	12,343,139	13,998,600
Operating Transfer Out	-	-	-	-
Total Non-Operating Revenue (Expense)	-	-	12,343,139	13,998,600
Net Income (Loss)	-	-	-	(501,400)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ (501,400)

* The Transportation Fund was established in 2011/2012. Per the Colorado Department of Education regulations, a separate fund is required if fees for regular student transportation are charged. All of the revenue and expenditures were moved from the General Fund to the Transportation Fund beginning in 2011/2012.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2013/2014

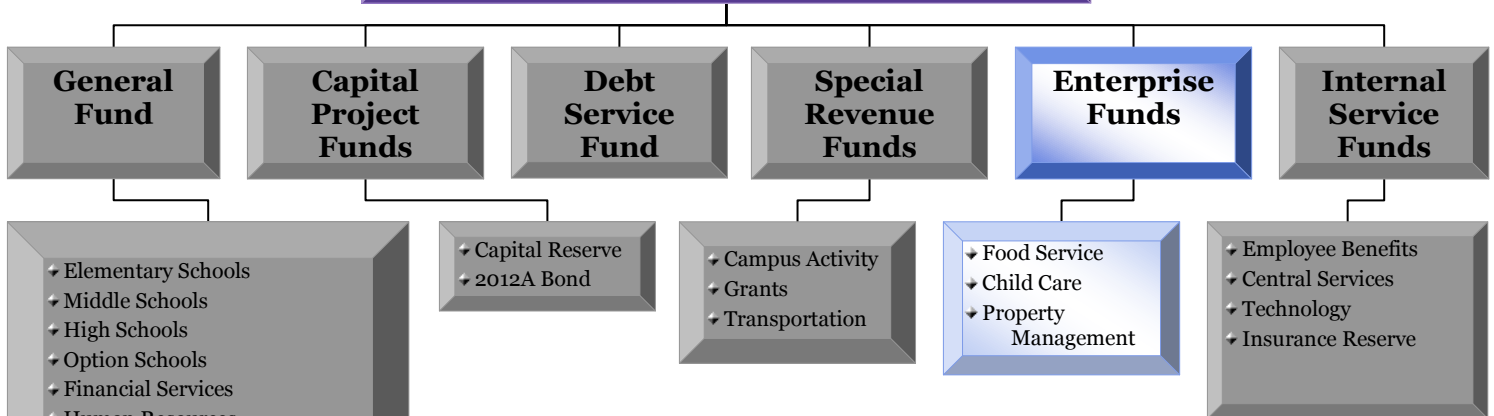
Transportation

Schedule of Revenues, Expenditures and Changes in Retained Earnings

2012/2013 Estimate	2013/2014 Budget	2014/2015 Planned	2015/2016 Planned	2016/2017 Planned
\$ -	\$ -	\$ -	\$ -	\$ -
3,240,600	3,050,000	3,050,000	3,050,000	3,050,000
4,749,700	4,500,000	4,500,000	4,500,000	4,500,000
7,990,300	7,550,000	7,550,000	7,550,000	7,550,000
17,206,200	16,888,200	17,169,800	17,455,400	17,744,900
320,900	354,600	354,600	354,600	354,600
4,131,800	4,756,500	4,756,500	4,756,500	4,756,500
330,000	8,000	8,000	8,000	8,000
21,988,900	22,007,300	22,288,900	22,574,500	22,864,000
(13,998,600)	(14,457,300)	(14,738,900)	(15,024,500)	(15,314,000)
13,998,600	14,457,300	14,738,900	15,024,500	15,314,000
-	-	-	-	-
13,998,600	14,457,300	14,738,900	15,024,500	15,314,000
-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -



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.

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.

Child Care

This fund manages all financial activities associated with the school-age enrichment before and after school program, preschool, and some of the district's full day kindergarten programs.

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
2013/2014
Food Service
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2009/2010 Actuals	2010/2011 Actuals	2011/2012 Actuals	2012/2013 Budget
Beginning Fund Balance	\$ 8,032,395	\$ 6,718,364	\$ 6,014,666	\$ 7,336,200
Revenue:				
Food Sales	11,259,632	11,076,798	10,870,708	11,185,000
Service Contracts	477,141	557,646	644,276	610,000
Total Revenue	11,736,773	11,634,444	11,514,984	11,795,000
Expenditures:				
Purchased Food	9,251,600	8,934,850	8,673,045	10,603,500
USDA Commodities	1,288,277	1,215,910	1,398,928	1,250,000
Salaries and Benefits	11,478,474	11,391,151	10,378,755	11,076,900
Administrative Services	964,327	846,326	618,850	643,000
Utilities	358,616	357,975	350,040	360,000
Supplies	1,384,426	1,236,033	1,188,626	1,266,000
Repairs and Maintenance	154,793	72,373	56,212	40,000
Depreciation	290,729	314,386	324,801	330,000
Other	3,862	5,772	2,184	3,000
Total Expenditures	25,175,104	24,374,776	22,991,442	25,572,400
Income (Loss) from Operations	(13,438,331)	(12,740,332)	(11,476,458)	(13,777,400)
Non-Operating Revenues (Expenses):				
USDA Commodities	1,211,084	1,267,364	1,518,019	1,410,500
Federal/State Reimbursement	9,753,337	10,441,883	11,198,948	12,535,800
Interest Revenues	13,583	2,449	-	2,000
Interest Expense	-	-	-	-
Gain (Loss) on Sale of Fixed Assets	(25,868)	(27,590)	(3,695)	(5,000)
Total Non-operating Revenue (Expenses)	10,952,136	11,684,106	12,713,272	13,943,300
Net Income (Loss)	(2,486,195)	(1,056,226)	1,236,814	165,900
Capital Contributions	1,172,164	352,528	84,766	-
Increase (Decrease) in Retained Earnings	(1,314,031)	(703,698)	1,321,580	165,900
Ending Fund Balance	\$ 6,718,364	\$ 6,014,666	\$ 7,336,246	\$ 7,502,100

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Food Service
Schedule of Revenues, Expenses and Changes in Retained Earnings

2012/2013 Estimate	2013/2014 Budget	2014/2015 Planned	2015/2016 Planned	2016/2017 Planned
\$ 7,336,200	\$ 8,167,100	\$ 8,428,700	\$ 8,471,800	\$ 8,699,800
10,936,000	10,936,000	11,482,800	11,482,800	11,482,800
392,000	392,000	392,000	392,000	392,000
<u>11,328,000</u>	<u>11,328,000</u>	<u>11,874,800</u>	<u>11,874,800</u>	<u>11,874,800</u>
9,706,100	10,156,100	11,289,500	11,399,700	11,511,000
1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
10,734,000	11,292,100	11,289,500	11,399,700	11,511,000
611,800	675,700	675,700	675,700	675,700
344,800	362,000	362,000	362,000	362,000
1,306,900	1,345,000	1,345,000	1,345,000	1,345,000
41,100	43,000	43,000	43,000	43,000
325,700	330,000	330,000	330,000	330,000
2,000	3,000	3,000	3,000	3,000
<u>24,572,400</u>	<u>25,706,900</u>	<u>26,837,700</u>	<u>27,058,100</u>	<u>27,280,700</u>
(13,244,400)	(14,378,900)	(14,962,900)	(15,183,300)	(15,405,900)
1,410,500	1,528,000	1,500,000	1,500,000	1,500,000
12,535,800	13,117,500	13,511,000	13,916,300	14,333,800
-	-	-	-	-
-	-	-	-	-
(10,000)	(5,000)	(5,000)	(5,000)	(5,000)
<u>13,936,300</u>	<u>14,640,500</u>	<u>15,006,000</u>	<u>15,411,300</u>	<u>15,828,800</u>
691,900	261,600	43,100	228,000	422,900
<u>139,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
830,900	261,600	43,100	228,000	422,900
<u>\$ 8,167,100</u>	<u>\$ 8,428,700</u>	<u>\$ 8,471,800</u>	<u>\$ 8,699,800</u>	<u>\$ 9,122,700</u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Child Care
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2009/2010 Actuals	2010/2011 Actuals	2011/2012 Actuals	2012/2013 Budget
Beginning Fund Balance	\$ 3,761,175	\$ 3,817,690	\$ 4,114,803	\$ 4,358,200
Revenue:				
Service Contracts	1,128,846	1,154,959	1,070,668	1,092,000
Tuition	9,167,085	9,126,202	8,797,056	9,577,500
Total Revenue	10,295,931	10,281,161	9,867,724	10,669,500
Expenses:				
Salaries and Benefits	11,637,396	11,483,508	10,881,587	11,811,900
Administrative Services	1,577,647	1,403,803	1,422,403	1,465,400
Utilities	6,868	15,923	15,274	15,500
Supplies	808,669	685,613	658,648	752,000
Repairs and Maintenance	19,510	3,069	1,439	13,500
Rent	659,314	663,328	661,465	661,900
Depreciation	15,639	18,973	19,881	20,500
Other	3,179	3,429	4,074	2,500
Total Expenses	14,728,222	14,277,647	13,664,771	14,743,200
Income (Loss) from Operations	(4,432,291)	(3,996,487)	(3,797,047)	(4,073,700)
Non-Operating Revenues (Expenses):				
Capital Contributions	-	-	-	-
Interest Revenues	20,288	9,151	-	4,000
Interest Expense	-	-	-	-
Gain (Loss) on Sale of Fixed Assets	-	-	(168)	-
Operating Transfer In	4,468,518	4,284,448	4,040,569	4,066,000
Operating Transfer Out	-	-	-	-
Total Non-operating Revenue (Expenses)	4,488,806	4,293,599	4,040,400	4,070,000
Net Income (Loss)	56,515	297,112	243,353	(3,700)
Ending Fund Balance	\$ 3,817,690	\$ 4,114,803	\$ 4,358,156	\$ 4,354,500

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Child Care
Schedule of Revenues, Expenses and Changes in Retained Earnings

2012/2013 Estimate	2013/2014 Budget	2014/2015 Planned	2015/2016 Planned	2016/2017 Planned
\$ 4,358,200	\$ 4,431,100	\$ 4,129,100	\$ 3,708,600	\$ 3,167,600
1,074,300	1,066,000	1,066,000	1,066,000	1,066,000
9,410,000	9,413,000	9,413,000	9,413,000	9,413,000
10,484,300	10,479,000	10,479,000	10,479,000	10,479,000
11,601,400	12,124,500	12,243,300	12,363,200	12,484,300
1,369,800	1,448,900	1,448,900	1,448,900	1,448,900
16,000	16,500	16,900	17,300	17,700
829,800	730,500	730,500	730,500	730,500
2,100	8,500	8,500	8,500	8,500
636,300	651,000	651,000	651,000	651,000
21,000	21,500	21,500	21,500	21,500
1,000	1,000	1,000	1,000	1,000
14,477,400	15,002,400	15,121,600	15,241,900	15,363,400
(3,993,100)	(4,523,400)	(4,642,600)	(4,762,900)	(4,884,400)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
4,066,000	4,221,400	4,222,100	4,221,900	4,221,800
-	-	-	-	-
4,066,000	4,221,400	4,222,100	4,221,900	4,221,800
72,900	(302,000)	(420,500)	(541,000)	(662,600)
\$ 4,431,100	\$ 4,129,100	\$ 3,708,600	\$ 3,167,600	\$ 2,505,000

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Property Management
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2009/2010 Actuals	2010/2011 Actuals	2011/2012 Actuals	2012/2013 Budget
Beginning Fund Balance	\$ 4,461,178	\$ 3,899,241	\$ 4,180,544	\$ 4,499,800
Revenue:				
Building Rental	1,674,886	1,763,175	1,595,449	1,700,000
Total Revenue	<u>1,674,886</u>	<u>1,763,175</u>	<u>1,595,449</u>	<u>1,700,000</u>
Expenses:				
Salaries and Benefits	856,478	830,068	833,384	834,531
Administrative Services	878,855	97,890	104,919	232,300
Utilities	181,108	201,197	176,243	215,000
Supplies	48,843	70,389	87,514	90,000
Repair and Maintenance	7,663	100	-	447,369
Other	14,539	22,156	6,115	20,000
Depreciation Expense	62,194	65,326	68,034	66,000
Total Expenses	<u>2,049,680</u>	<u>1,287,126</u>	<u>1,276,211</u>	<u>1,905,200</u>
Income (Loss) from Operations	(374,794)	476,049	319,239	(205,200)
Non-Operating Revenues (Expenses):				
Interest Revenues	14,415	6,570	-	5,000
Interest Expense	-	-	-	-
Gain (Loss) on Sale of Fixed Assets	(1,558)	(1,316)	-	-
Operating Transfer In	-	-	-	-
Operating Transfer Out*	(200,000)	(200,000)	-	-
Total Non-Operating Revenue (Expenses)	<u>(187,143)</u>	<u>(194,746)</u>	<u>-</u>	<u>5,000</u>
Net Income (Loss)	(561,937)	281,303	319,239	(200,200)
Ending Fund Balance	<u>\$ 3,899,241</u>	<u>\$ 4,180,544</u>	<u>\$ 4,499,783</u>	<u>\$ 4,299,600</u>

*Amount represents transfer to the Campus Activity Fund to reimburse schools for community use of their building.

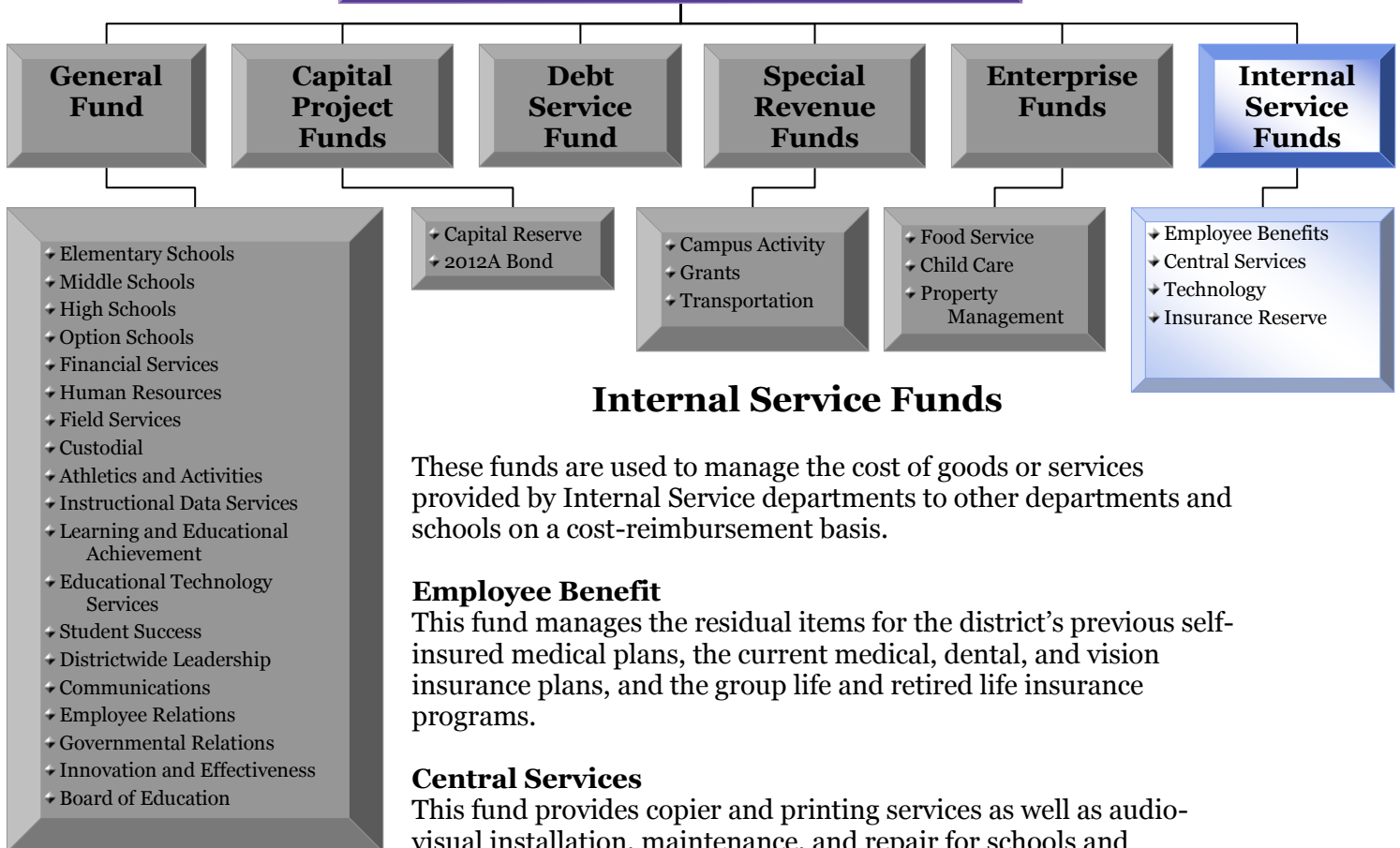
2009/2010 expenditures included \$750,000 towards the payment of the building assessment contract for the Facilities Master Plan.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Property Management
Schedule of Revenues, Expenses and Changes in Retained Earnings

2012/2013 Estimate	2013/2014 Budget	2014/2015 Planned	2015/2016 Planned	2016/2017 Planned
\$ 4,499,800	\$ 4,586,900	\$ 4,830,300	\$ 5,065,000	\$ 5,290,900
1,800,000	1,750,000	1,750,000	1,750,000	1,750,000
1,800,000	1,750,000	1,750,000	1,750,000	1,750,000
839,600	874,100	882,800	891,600	900,400
531,400	229,000	229,000	229,000	229,000
183,900	215,000	215,000	215,000	215,000
74,300	90,000	90,000	90,000	90,000
5,500	5,500	5,500	5,500	5,500
10,000	20,000	20,000	20,000	20,000
68,200	73,000	73,000	73,000	73,000
1,712,900	1,506,600	1,515,300	1,524,100	1,532,900
87,100	243,400	234,700	225,900	217,100
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
87,100	243,400	234,700	225,900	217,100
\$ 4,586,900	\$ 4,830,300	\$ 5,065,000	\$ 5,290,900	\$ 5,508,000



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 Benefit

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
2013/2014
Employee Benefits
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2009/2010 Actuals	2010/2011 Actuals	2011/2012 Actuals	2012/2013 Budget
Beginning Fund Balance	\$ 11,835,364	\$ 14,048,138	\$ 14,019,117	\$ 14,225,200
Revenue:				
Insurance Premiums	8,840,289	6,923,053	6,804,726	6,420,000
Total Revenues	8,840,289	6,923,053	6,804,726	6,420,000
Expenses:				
Salaries and Benefits	65,469	162,881	64,015	69,100
Claim Losses	5,750,768	5,882,370	5,646,411	6,136,000
Premiums Paid	317,978	301,303	265,980	300,000
Administration	548,959	631,179	622,218	692,100
Total Expenses	6,683,174	6,977,733	6,598,624	7,197,200
Income (Loss) from Operations	2,157,115	(54,680)	206,102	(777,200)
Non-Operating Revenues (Expenses):				
Interest Revenue	55,659	25,659	-	10,000
Interest Expense	-	-	-	-
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Total Non-operating Revenue (Expenses)	55,659	25,659	-	10,000
Net Income (Loss)	2,212,774	(29,021)	206,102	(767,200)
Ending Fund Balance	\$ 14,048,138	\$ 14,019,117	\$ 14,225,219	\$ 13,458,000

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Employee Benefits
Schedule of Revenues, Expenses and Changes in Retained Earnings

2012/2013 Estimate	2013/2014 Budget	2014/2015 Planned	2015/2016 Planned	2016/2017 Planned
\$ 14,225,200	\$ 13,881,700	\$ 13,215,400	\$ 13,338,500	\$ 13,578,700
6,457,300	5,800,000	6,591,000	6,709,300	6,829,900
6,457,300	5,800,000	6,591,000	6,709,300	6,829,900
66,900	69,700	71,300	72,500	73,600
5,760,000	5,646,000	5,646,000	5,646,000	5,646,000
243,800	36,000	36,000	36,000	36,000
730,100	714,600	714,600	714,600	714,600
6,800,800	6,466,300	6,467,900	6,469,100	6,470,200
(343,500)	(666,300)	123,100	240,200	359,700
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(343,500)	(666,300)	123,100	240,200	359,700
\$ 13,881,700	\$ 13,215,400	\$ 13,338,500	\$ 13,578,700	\$ 13,938,400

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Central Services
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2009/2010	2010/2011	2011/2012	2012/2013
	Actuals	Actuals	Actuals	Budget
Beginning Fund Balance	\$ 1,720,977	\$ 1,932,079	\$ 1,953,887	\$ 1,876,100
Revenue:				
Fees, Charges and Other Revenue	3,729,903	3,512,081	3,503,078	3,525,800
Total Revenues	3,729,903	3,512,081	3,503,078	3,525,800
Expenditures:				
Salaries and Benefits	1,090,519	1,091,227	1,043,451	1,137,100
Utilities	9,169	9,039	6,582	6,000
Supplies	1,349,615	1,355,809	1,352,348	1,318,800
Repairs and Maintenance	612,305	553,482	668,205	872,000
Depreciation	234,813	236,725	257,695	251,800
Other	1,945	166	3,585	1,000
Administration	223,396	234,404	248,979	263,300
Total Expenditures	3,521,762	3,480,852	3,580,845	3,850,000
Income (Loss) from Operations	208,141	31,229	(77,767)	(324,200)
Non-Operating Revenues (Expenses)				
Interest Revenue	5,530	2,271	-	2,000
Interest Expense	-	-	-	-
Gain (Loss) on Sale of Fixed Assets	(2,569)	(11,692)	-	-
Operating Transfer In	-	-	-	-
Operating Transfer Out*	-	-	-	-
Total Non-operating Revenue (Expenses)	2,961	(9,421)	-	2,000
Net Income (Loss)	211,102	21,808	(77,767)	(322,200)
Ending Fund Balance	\$ 1,932,079	\$ 1,953,887	\$ 1,876,120	\$ 1,553,900

* Amount transferred to the Technology Fund for overlapping infrastructure work being charged in the Technology Fund.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Central Services
Schedule of Revenues, Expenses and Changes in Retained Earnings

2012/2013 Estimate	2013/2014 Budget	2014/2015 Planned	2015/2016 Planned	2016/2017 Planned
\$ 1,876,100	\$ 2,107,100	\$ 1,108,100	\$ 1,036,100	\$ 915,200
3,724,500	3,603,500	3,603,500	3,603,500	3,603,500
3,724,500	3,603,500	3,603,500	3,603,500	3,603,500
1,002,300	1,093,200	1,111,900	1,131,000	1,150,300
5,300	5,300	5,300	5,300	5,300
1,337,100	1,373,500	1,373,500	1,373,500	1,373,500
648,700	556,000	556,000	556,000	556,000
251,800	310,000	364,300	394,100	394,100
1,100	1,300	1,300	1,300	1,300
245,000	263,200	263,200	263,200	263,200
3,491,300	3,602,500	3,675,500	3,724,400	3,743,700
233,200	1,000	(72,000)	(120,900)	(140,200)
-	-	-	-	-
-	-	-	-	-
(2,200)	-	-	-	-
-	-	-	-	-
-	(1,000,000)	-	-	-
(2,200)	(1,000,000)	-	-	-
231,000	(999,000)	(72,000)	(120,900)	(140,200)
\$ 2,107,100	\$ 1,108,100	\$ 1,036,100	\$ 915,200	\$ 775,000

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Technology
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2009/2010	2010/2011	2011/2012	2012/2013
	Actuals	Actuals	Actuals	Budget
Beginning Fund Balance	\$ 8,772,988	\$ 10,590,845	\$ 9,437,465	\$ 8,193,100
Revenue:				
General Fund Billings	14,390,800	11,275,800	11,076,700	10,662,200
Telecom & Operating	2,282,500	2,282,500	2,282,500	2,282,500
Other	2,629,631	2,178,120	2,164,045	2,133,600
Total Revenues	19,302,931	15,736,420	15,523,245	15,078,300
Expenditures:				
Salaries and Benefits	10,151,458	10,102,027	9,670,774	10,101,600
Utilities	63,333	41,774	871,513	795,000
Supplies	542,538	320,918	522,843	460,000
Repairs and Maintenance	2,470,203	2,753,242	2,951,828	3,091,000
Depreciation	3,191,637	3,312,042	3,133,259	4,454,400
Other	8,049	29,938	5,320	-
Administration	3,510,933	2,776,228	1,987,086	2,000,000
Planned Reductions				
Total Expenditures	19,938,151	19,336,169	19,142,623	20,902,000
Income (Loss) from Operations	(635,220)	(3,599,749)	(3,619,378)	(5,823,700)
Non-Operating Revenues (Expenses):				
Interest Revenue	3,077	-	-	-
Interest Expense	-	(2,154)	(33,867)	(50,000)
Gain (Loss) on Sale of Fixed Assets	-	(1,477)	(41,099)	-
Operating Transfer In	2,450,000	2,450,000	2,450,000	5,450,000
Operating Transfer Out	-	-	-	-
Total Non-Operating Revenue (Expenses)	2,453,077	2,446,369	2,375,034	5,400,000
Net Income (Loss)	1,817,857	(1,153,380)	(1,244,344)	(423,700)
Ending Fund Balance	\$ 10,590,845	\$ 9,437,465	\$ 8,193,121	\$ 7,769,400

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Technology
Schedule of Revenues, Expenses and Changes in Retained Earnings

2012/2013 Estimate	2013/2014 Budget	2014/2015 Planned	2015/2016 Planned	2016/2017 Planned
\$ 8,193,100	\$ 7,394,300	\$ 6,972,900	\$ 6,774,100	\$ 6,394,800
10,662,200	10,332,900	10,498,600	10,666,700	10,837,200
2,282,500	2,282,500	2,282,500	2,282,500	2,282,500
1,823,500	1,262,500	1,262,500	1,262,500	1,262,500
<u>14,768,200</u>	<u>13,877,900</u>	<u>14,043,600</u>	<u>14,211,700</u>	<u>14,382,200</u>
10,050,000	10,707,100	10,556,000	10,723,900	10,894,200
770,000	430,000	75,000	75,000	75,000
950,000	450,000	400,000	375,000	375,000
3,000,000	3,070,000	3,070,000	3,070,000	3,070,000
3,970,000	3,560,500	4,003,300	4,104,400	3,554,700
12,000	10,000	10,000	10,000	10,000
2,200,000	1,700,000	1,700,000	1,700,000	1,700,000
-	-	(850,000)	(650,000)	-
<u>20,952,000</u>	<u>19,927,600</u>	<u>18,964,300</u>	<u>19,408,300</u>	<u>19,678,900</u>
(6,183,800)	(6,049,700)	(4,920,700)	(5,196,600)	(5,296,700)
-	-	-	-	-
(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
(15,000)	-	-	-	-
5,450,000	5,678,300	4,771,900	4,867,300	4,964,600
-	-	-	-	-
<u>5,385,000</u>	<u>5,628,300</u>	<u>4,721,900</u>	<u>4,817,300</u>	<u>4,914,600</u>
(798,800)	(421,400)	(198,800)	(379,300)	(382,100)
<u>\$ 7,394,300</u>	<u>\$ 6,972,900</u>	<u>\$ 6,774,100</u>	<u>\$ 6,394,800</u>	<u>\$ 6,012,700</u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Insurance Reserve
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2009/2010 Actuals	2010/2011 Actuals	2011/2012 Actuals	2012/2013 Budget
Beginning Fund Balance	\$ 6,948,612	\$ 8,303,971	\$ 8,015,769	\$ 8,553,900
Revenue:				
Fees and Other Revenue	4,038,050	1,801,277	906,902	899,700
Services	50,513	93,114	42,750	-
Total Revenues	4,088,563	1,894,390	949,652	899,700
Expenditures:				
Salaries and Benefits	2,013,508	2,022,956	1,978,914	1,958,536
Depreciation	27,357	31,144	31,510	27,000
Premiums	1,742,969	1,956,550	1,770,687	1,802,900
Claim Losses	5,169,196	4,653,208	2,710,483	4,575,164
Administration	569,455	332,215	500,944	615,600
Total Expenditures	9,522,485	8,996,073	6,992,538	8,979,200
Income (Loss) from Operations	(5,433,922)	(7,101,683)	(6,042,886)	(8,079,500)
Non-Operating Revenues (Expenses):				
Interest Revenue	43,572	19,980	-	25,000
Interest Expense	-	-	-	-
Gain (Loss) on Sale of Fixed Assets	(5,691)	-	-	-
Operating Transfer In	6,751,400	6,793,500	6,581,000	6,598,700
Operating Transfer Out	-	-	-	-
Total Non-Operating Revenue (Expenses)	6,789,281	6,813,480	6,581,000	6,623,700
Net Income (Loss)	1,355,359	(288,203)	538,114	(1,455,800)
Ending Fund Balance	\$ 8,303,971	\$ 8,015,769	\$ 8,553,883	\$ 7,098,100

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
Insurance Reserve
Schedule of Revenues, Expenses and Changes in Retained Earnings

2012/2013 Estimate	2013/2014 Budget	2014/2015 Planned	2015/2016 Planned	2016/2017 Planned
\$ 8,553,900	\$ 8,119,400	\$ 7,522,400	\$ 6,925,400	\$ 6,338,200
1,032,300	960,800	960,800	970,400	980,100
34,700	34,700	34,700	35,000	35,400
<u>1,067,000</u>	<u>995,500</u>	<u>995,500</u>	<u>1,005,400</u>	<u>1,015,500</u>
2,010,000	2,184,500	2,221,900	2,259,900	2,298,300
27,000	35,000	35,000	35,000	35,000
1,684,200	2,085,500	2,085,500	2,085,500	2,085,500
3,764,400	3,401,000	3,401,000	3,401,000	3,401,000
614,600	604,100	604,100	604,100	604,100
<u>8,100,200</u>	<u>8,310,100</u>	<u>8,347,500</u>	<u>8,385,500</u>	<u>8,423,900</u>
(7,033,200)	(7,314,600)	(7,352,000)	(7,380,100)	(7,408,400)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
6,598,700	6,717,600	6,755,000	6,792,900	6,831,400
<u>6,598,700</u>	<u>6,717,600</u>	<u>6,755,000</u>	<u>6,792,900</u>	<u>6,831,400</u>
(434,500)	(597,000)	(597,000)	(587,200)	(577,000)
<u>\$ 8,119,400</u>	<u>\$ 7,522,400</u>	<u>\$ 6,925,400</u>	<u>\$ 6,338,200</u>	<u>\$ 5,761,200</u>



Jefferson County General Information

Jefferson County, Colorado, covers over 773 sq. miles and is located just to the west of the Denver metropolitan area along the foothills of the Rocky Mountains. Jefferson County is diverse, offering both urban areas, that skirt the Denver metropolitan area, and rural areas. There are 30 open space parks and properties that cover nearly 52,000 acres. Jefferson County also boasts more than 196 million trail miles and over 72 percent of the county is mountainous terrain. Jefferson County offers both easy access and close proximity to the world renowned ski resorts of the Colorado Rockies.

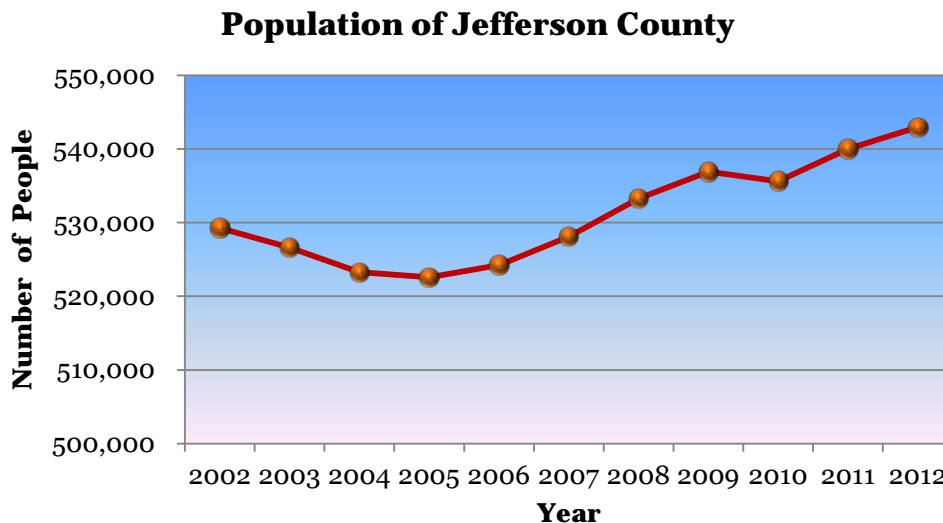


Jefferson County, Colorado

Jefferson County sits at the foot of the Rockies; however, despite popular belief, the climate is extremely temperate with over 290 days of sunshine each year. Combined with the moderate averages of 40 percent humidity, 15.3 inches of precipitation, and 61.1 inches of snowfall, Jefferson County has a semi-arid climate that makes outdoor activities possible even in the winter months. All of these factors promote the active outdoor lifestyle that has come to be synonymous with Colorado living.

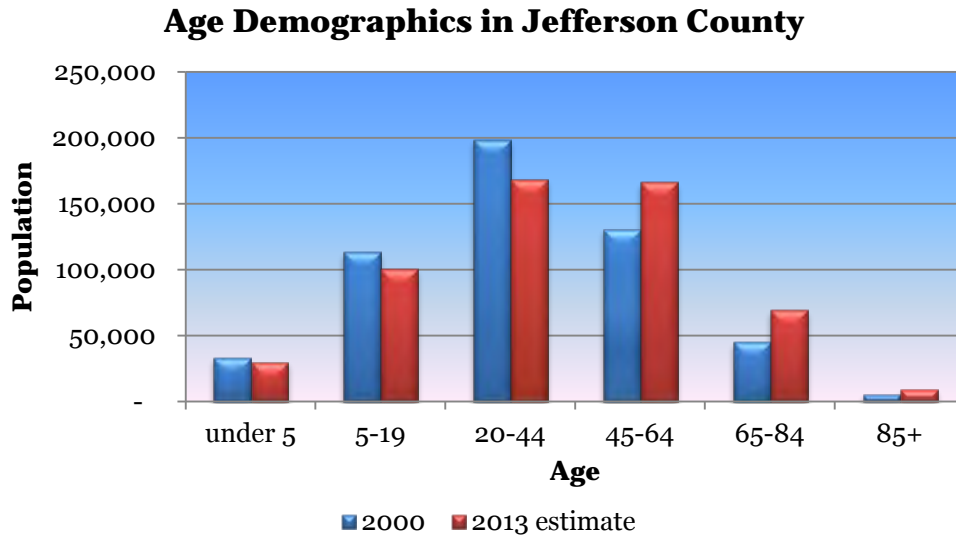
Population Demographics

There are many cities and areas that make up Jefferson County, which is the second most populated county in Colorado. The larger areas include: Arvada, Bow Mar, Edgewater, Golden, Lakeside, Lakewood, Littleton, Morrison, Mountain View, Superior, Westminster, and Wheat Ridge. The remaining parts of Jefferson County are considered to be unincorporated. The following graph illustrates the change in population for Jefferson County.

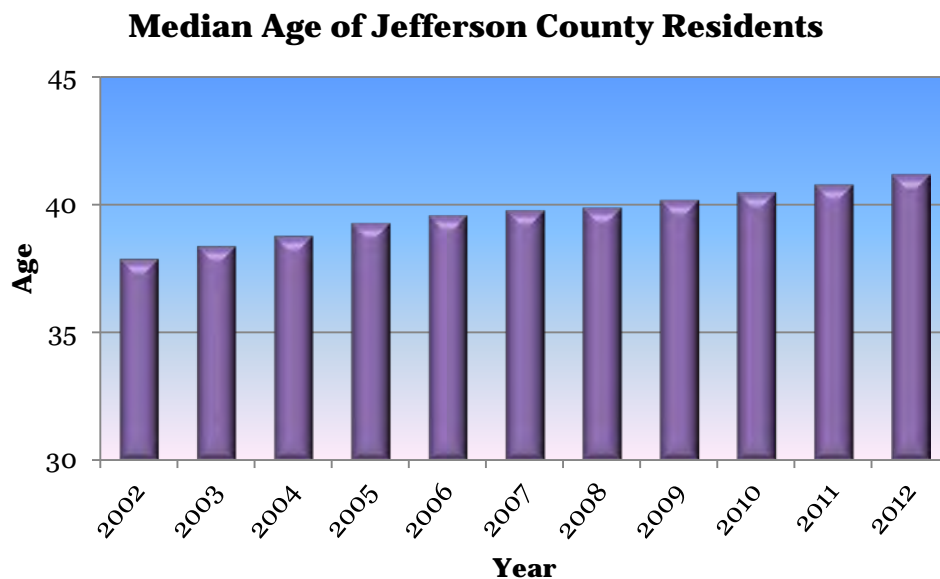


Age Demographics

Jefferson County’s population is aging. The graph below demonstrates a decreasing percentage of population in the 19-year-old and under demographics. The 20 to 44-year-old group, or the child bearing demographic, has reduced significantly, while the 45 and over percentage is increasing. This correlates to more than a decade of declining enrollment in Jeffco schools.



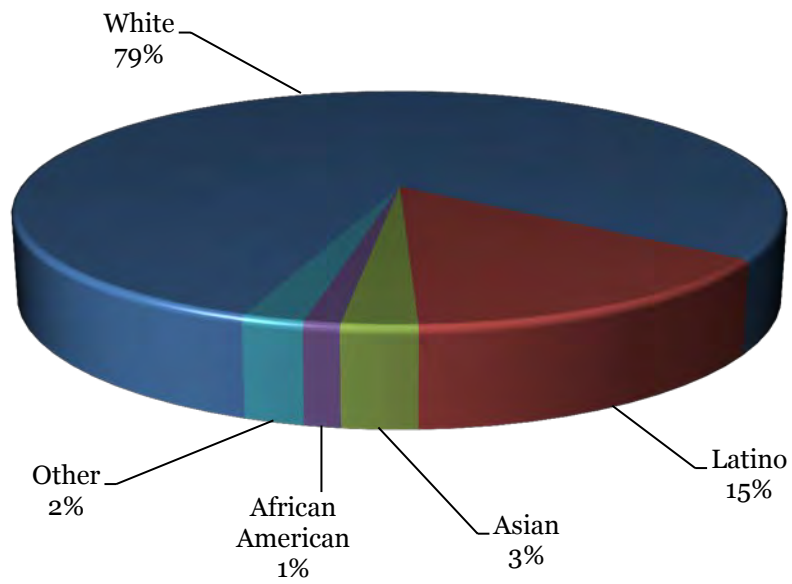
The median age of the citizens of Jefferson County can be found in the following table. As the graph shows, the median age continues to increase and is currently over forty years of age.



Cultural Diversity

The following pie graph shows the distribution of ethnicity among the population of Jefferson County.

Cultural Diversity in Jefferson County



Employment Information

Jefferson County has a highly technical and diverse workforce of over 305,000 people. Colorado is ranked highest in the nation for the number of high-tech workers and high-tech job growth by the American Electronics and the Nasdaq Stock Market.

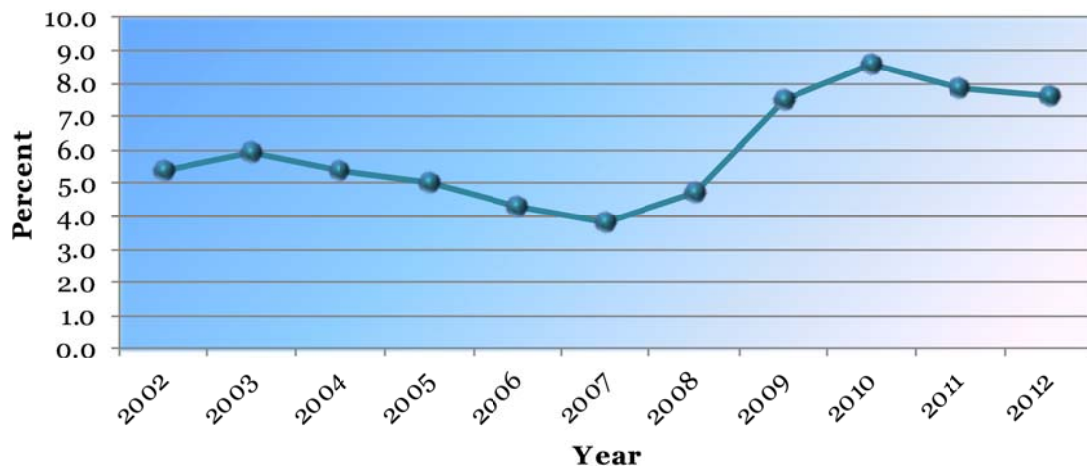
Jefferson County School District has consistently been the largest employer in the county. Below is a table of the top 10 employers and the number of people that they employ followed by a graph of the historical unemployment rate in Jefferson County.

Company	Industry	# of Employees
Jefferson County School District	Public Education	12,800*
Denver Federal Center	Federal Government Office	6,200
Lockheed Martin Astronautics	Aerospace & Defense Systems	5,400
Jefferson County	County Government	2,700
Exempla - Lutheran Medical Center	Medical Services	2,400
MillerCoors	Beverages	2,200
St. Anthony Hospital	Healthcare	2,200
National Renewal Energy Laboratory	Research Laboratory	1,700
Terumo BCT	Medical Technology	1,600
Ball Corporation	Aerospace Manufacturer	1,200

Source: Jefferson County Economic Council and Colorado Department of Labor and Employment

*Does not include temporary or substitute workers.

Unemployment Rate for Jefferson County



Source: Colorado Department of Labor

Property Tax and Mill Levy

The county assessor’s office determines the assessed valuation of all property. Assessed valuation is a percentage of the actual market value. The current residential assessment percentage for Jefferson County is 7.96 percent and has remained unchanged since 2004. The table below lists both the market value and the final assessed value of residential property in Jefferson County.

Jefferson County Residential Property Values		
Year	Market Value	Assessed Value
2008	54,398,942,714	4,308,593,900
2009	53,521,600,000	4,238,349,900
2010	53,669,336,558	4,251,216,800
2011	51,605,042,236	4,088,469,100
2012	51,580,721,344	4,105,825,400

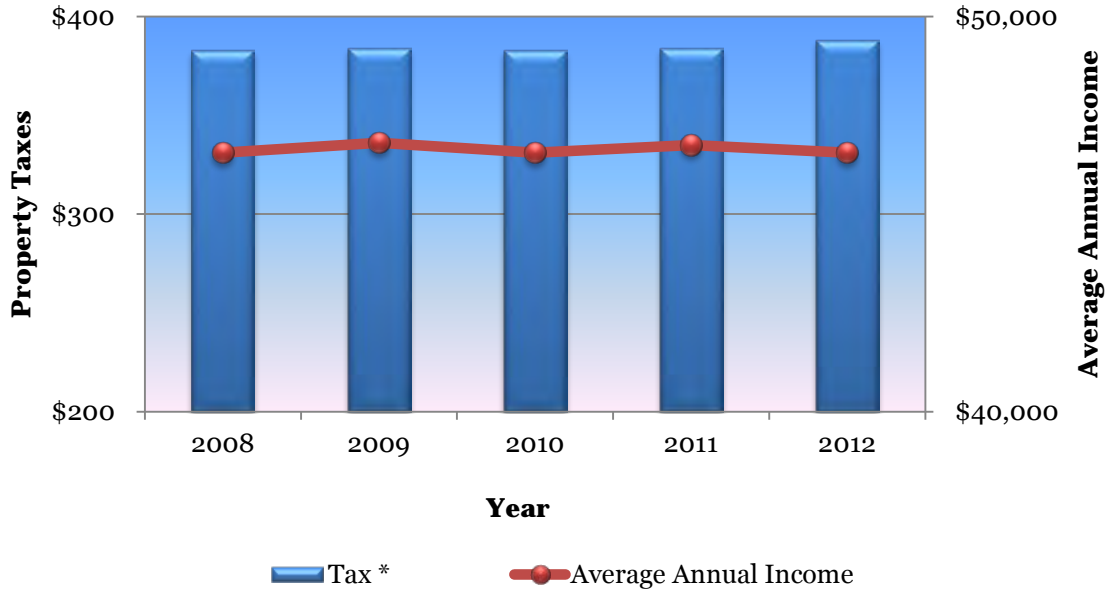
Once the assessed valuation is determined, property taxes can be calculated by multiplying the assessed valuation times the millage rate. A mill is one tenth of one cent and the millage rate varies from year to year depending on numerous factors. The following graphs and tables are an historical look at the mills used to calculate property tax and the average tax amount assessed to homeowners on a \$100,000 home value. The table also includes the average annual income for those homeowners. The last chart shows a historical view on the different types of mill levies that property owners are responsible for.

School District Tax Burden on the Average Homeowner and Average Annual Income			
Assessment Year	Mills	Tax *	Average Annual Income
2008	48.118	\$ 383	\$ 46,557
2009	48.284	\$ 384	\$ 46,807
2010	48.145	\$ 383	\$ 46,553
2011	48.210	\$ 384	\$ 46,748
2012	48.721	\$ 388	\$ 48,308

Source: Jefferson Economic Council
2012 - Jefferson County Economic Development Corp

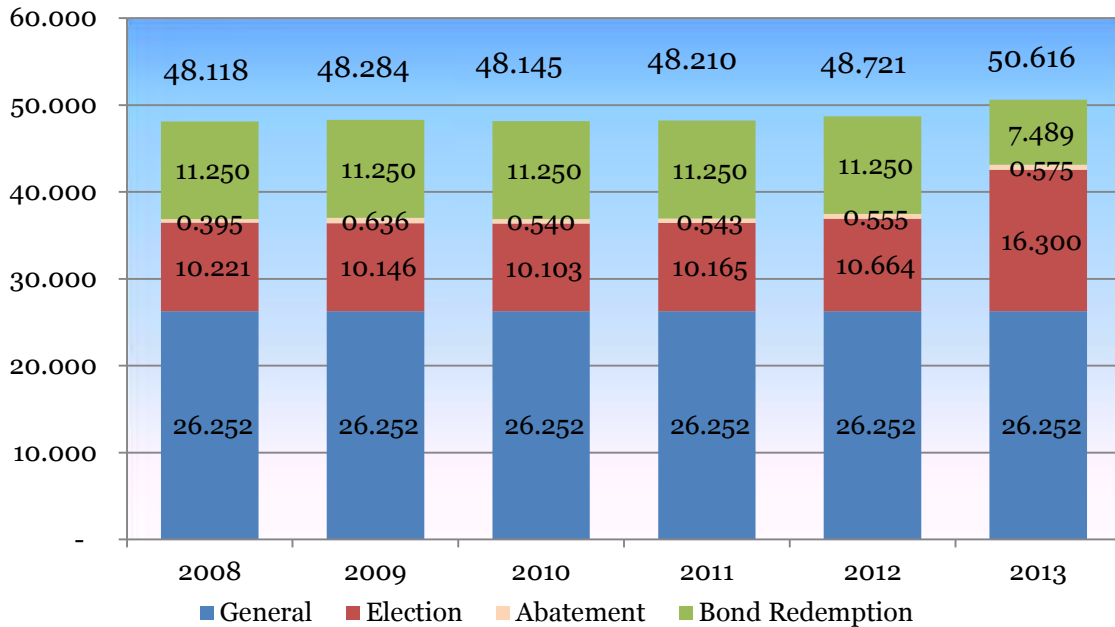
* Tax is annual taxes paid per \$100,000 of assessed home value.

School District Tax Burden on the Average Homeowner and Average Annual Income



* Tax is annual taxes paid per \$100,000 of assessed home value.

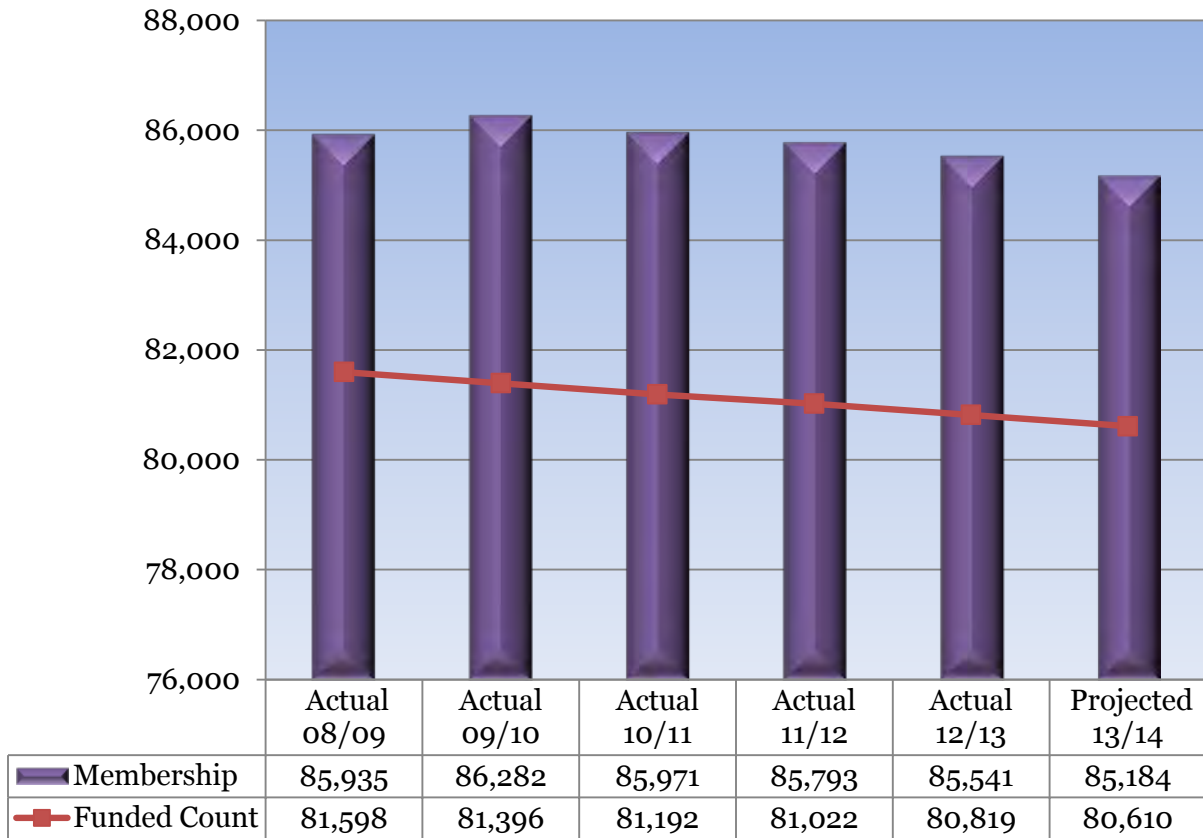
Mills Levied



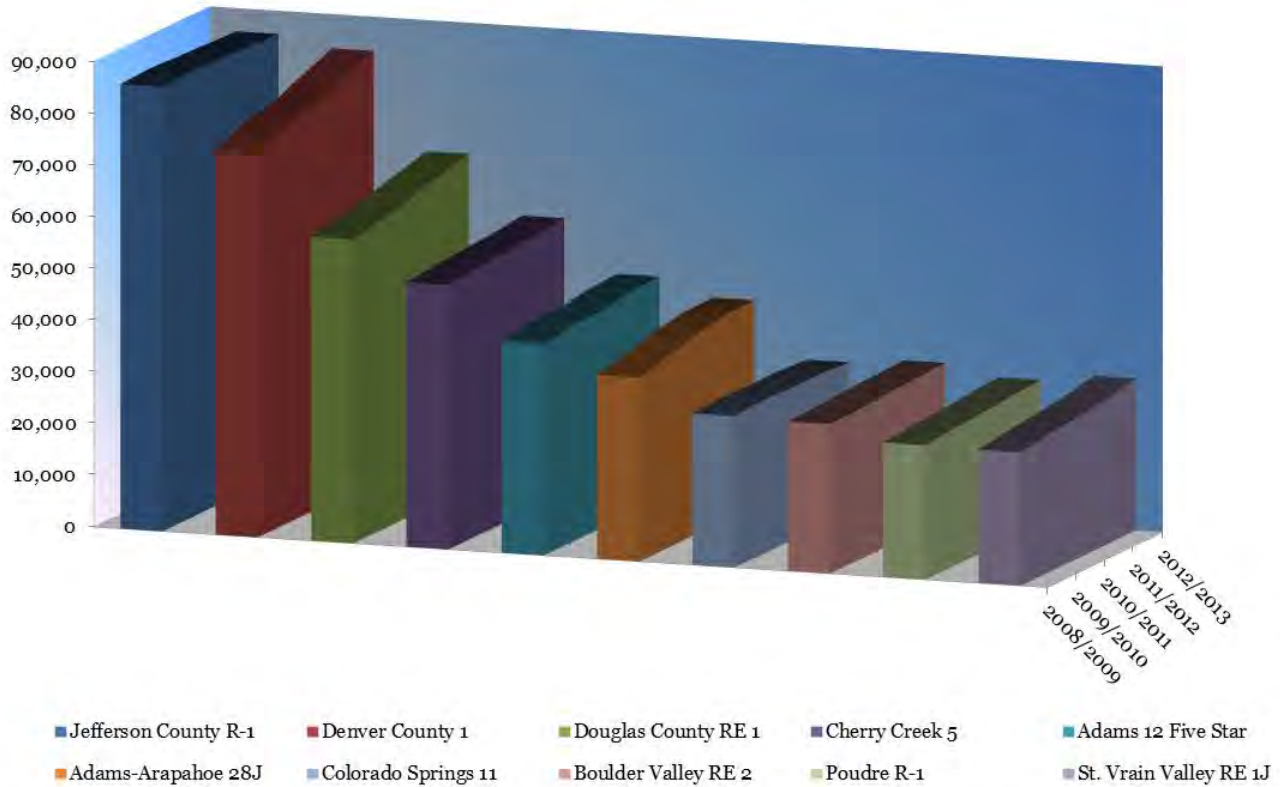
Enrollment

Student enrollment at Jeffco has been declining for more than a decade. The graph below illustrates the total student membership which is the total number of students actively enrolled and attending Jeffco in preschool through 12th grade. The funded student count is the final number of students that Jeffco receives funding for through the School Finance Act.

Student numbers progress through several layers of adjustments between membership and funded count. For example, student membership is adjusted to remove students who are ineligible for funding and for students who may be only attending part-time. The result is the single-year full time equivalent (FTE) student count. This number is then averaged with the previous five-year FTE counts to arrive at the current year funded count. This minimizes the one-year impact for districts that have declining enrollment as the loss of students is smoothed over five years.



**Enrollment for Colorado's
Top Ten Largest School Districts**



Enrollment of Top Ten Largest Front Range School Districts					
	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013
Jefferson County R-1	85,887	86,250	85,979	85,751	85,508
Denver County 1	74,176	77,255	78,339	80,890	83,377
Douglas County RE 1	58,723	59,932	61,465	63,114	64,657
Cherry Creek 5	51,115	51,708	52,232	52,589	53,368
Adams 12 Five Star	40,818	41,949	41,957	42,990	43,268
Adams-Arapahoe 28J	35,523	36,967	38,605	39,696	39,835
Boulder Valley RE 2	28,875	29,011	29,526	29,780	30,041
Colorado Springs 11	29,271	29,641	29,498	29,509	28,993
St. Vrain Valley RE 1J	25,751	26,724	27,379	28,109	29,382
Poudre R-1	25,960	26,520	26,923	27,510	27,909

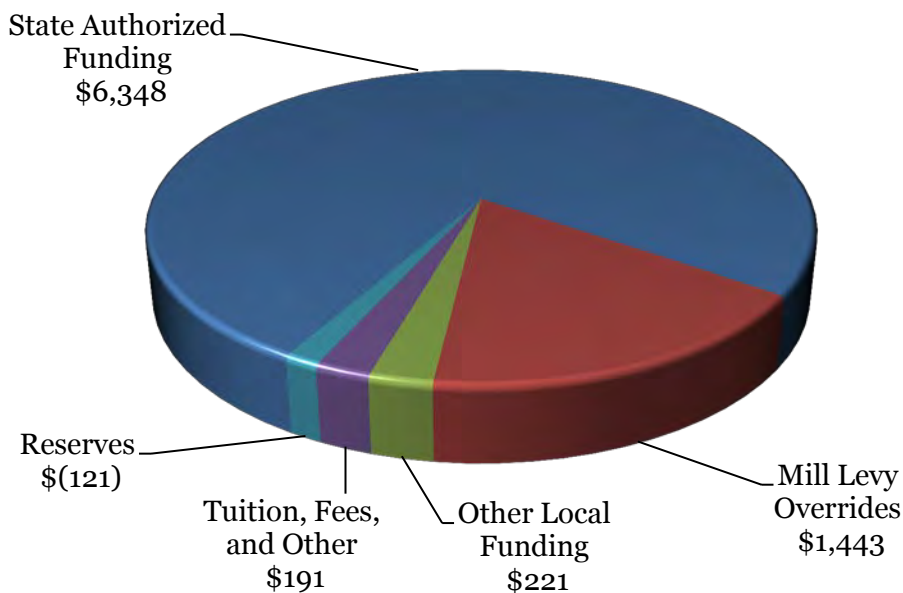
source: Colorado Department of Education

The following pages contain data regarding school allocation parameters, school funding structures, individual school enrollment numbers, grade configurations, staffing, and other statistical details and information.

General Fund Per Pupil Revenues and Expenditures

There are many ways to present per pupil revenues and per pupil expenditures. Most school districts present per pupil information for the General Fund as the General Fund reflects district-wide operating activities. Taking bottom-line appropriations (expenditures) for all funds is misleading as the total appropriation includes a double-counting of expenditures (internal billings between funds). Total bottom-line appropriations for all funds also include enterprise funds which are mostly fee/revenue-based. These funds are spent for student specific purposes (i.e. school lunch, child care, etc.). Total student served is the pupil count used for this presentation. The following charts provide a summary of revenues (sources) and expenditures per pupil broken down by major categories.

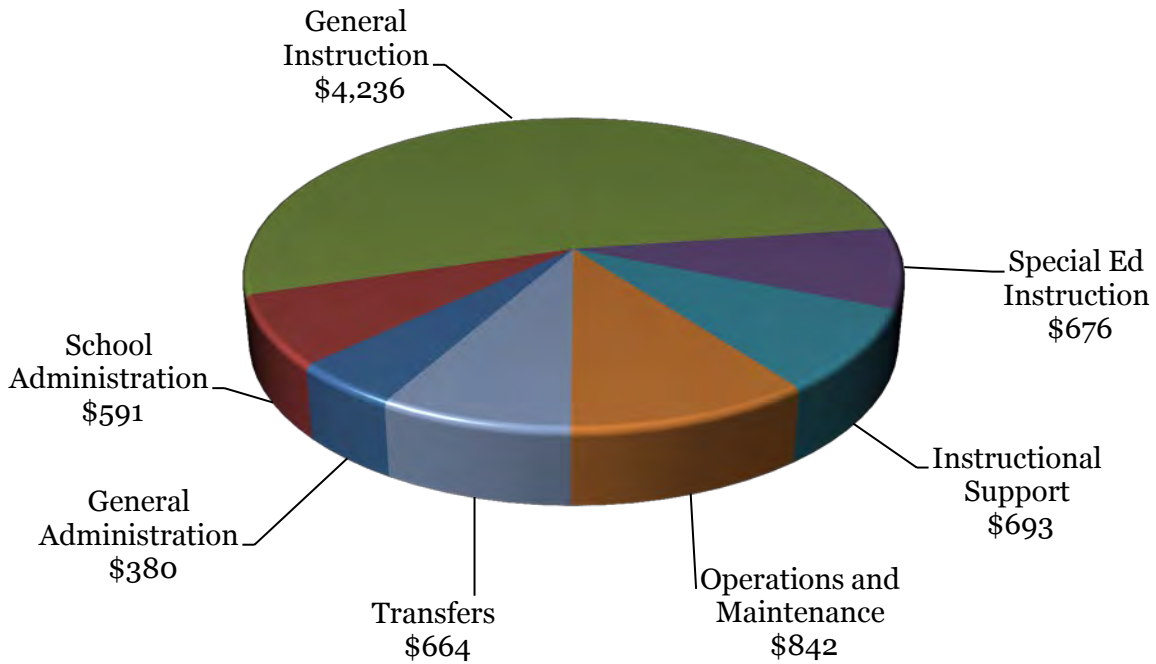
2013/2014 Operating Revenue Per Pupil



Operating Revenue	2012/2013 Per Pupil	2013/2014 Per Pupil
State Authorized Funding	\$ 6,658	\$ 6,348
Mill Levy Overrides	\$ 937	\$ 1,443
Other Local Funding	\$ 172	\$ 221
Tuition, Fees, and Other	\$ 196	\$ 191
Reserves	\$ (88)	\$ (121)
Total Operating Revenue	\$ 7,875	\$ 8,082

Note: Per pupil calculations are based on total district pupil membership less charter membership

2013/2014 Operating Expenditures Per Pupil



Operating Uses	2012/2013 Per Pupil	2013/2014 Per Pupil
General Administration	\$ 372	\$ 380
School Administration	\$ 585	\$ 591
General Instruction	\$ 4,092	\$ 4,236
Special Ed Instruction	\$ 671	\$ 676
Instructional Support	\$ 677	\$ 693
Operations and Maintenance	\$ 819	\$ 842
Transfers	\$ 659	\$ 664
Total Operating Uses	\$ 7,875	\$ 8,082

Elementary Schools Statistics

Number of Schools 92

Grade Distribution

K - 2	1
K - 3	1
K - 4	1
K - 5	7
K - 6	77
K - 8	3
3 - 5	1
4 - 6	1

Number of Students

Largest school	1,110
Smallest school	145
Average	431

School Year

Dates: August 19, 2013 – May 28, 2014

Middle Schools Statistics

Number of Schools 19

Grade Distribution

5 – 8	1
6 – 8	4
7 – 8	14

Number of Students

Largest school	747
Smallest school	377
Average	563

School Year

Dates: August 19, 2013 – May 28, 2014

Senior High Schools Statistics

Number of Schools 17

Grade Distribution
9 – 12

Number of Students

Largest school	2,029
Smallest school	546
Average	1,343

School Year

Dates: August 19, 2013 – May 28, 2014

Option Schools Statistics

Number of Schools 10

Grade Distribution

K – 6	1
K – 12	1
7 – 8	1
7 – 12	1
9 – 12	3
10 – 12	1
11 – 12	2

Number of Students

Largest school	1,020
Smallest school	27
Average	310

School Year

Dates: August 19, 2013 – May 28, 2014

Charter Schools Statistics

Number of Schools 15

Grade Distribution

K – 6	4
K – 8	5
K – 12	5
9 – 12	1

Number of Students

Largest school	674
Smallest school	66
Average	412

School Year

Dates: August 19, 2013 – May 28, 2014

**Jeffco Public Schools
2013/2014
Elementary School Allocations**

Principals
All schools
1.0

Assistant Principals
All schools
Allocation based on school need

Library Information Specialists: Allocation based on full K-6 count	
Fewer than 400 students	400 students or more
0.5	1.0

School Secretaries
Allocation of 1.5 or 2.0 FTE based on school size, At-Risk population and mobility.

Teachers (based on grade level targets)
Allocation based on October 1, 2012, funded student count and 100 percent of students in self-contained classrooms.

Art, Music, Physical Education (AMP) Teachers
Allocation based on AMP enrollment targets

Paraprofessionals	Clinic Aides
All schools	All schools
55.0 hours per day per 1,000 students	910 hours per school year (5 hours/day)

Instructional/ Operational Allocation	School Based Technology Allocation	At Risk Allocation
\$75.00 per funded student	\$34.00 per funded student	\$150.00 per student qualifying for free lunch

**Jeffco Public Schools
2013/2014
Middle School Allocations**

Principals
All schools
1.0

Assistant Principals
All schools
1.0
Additional allocation based on school need

Counselors
All Schools
2.0

Library Information Specialists	
Fewer than 400 students	400 students or more
0.5	1.0

School Secretaries	
Fewer than 605 students	605 students or more
2.0	2.5

Teachers	
Allocation based on October 1, 2012, funded student count and 100 percent of students in self-contained classrooms.	
45.7 teachers per 1,000 students	
Allocations fluctuate based on school need	

Teachers for Small Schools		
Fewer than 400 students	400-475 students	476-550 students
1.5	1.0	0.5

Paraprofessionals	Clinic Aides
All schools	All schools
10.0 hours per day per 1000 students	728 hours per school year (4 hours/day)

Instructional/ Operational Allocation	School Based Technology Allocation	At Risk Allocation
\$77.50 per funded student	\$34.00 per funded student	\$150.00 per student qualifying for free lunch

**Jeffco Public Schools
2013/2014
Senior High School Allocations**

Principals
All schools
1.0

Assistant Principals
All schools
Minimum: 2 APs + 2 200-day APs
Additional allocation based on school need

Counselors			
Fewer than 1,200 students	1,200-1,525	1,526-1,900	Over 1,900
3.0	4.0	5.0	6.0

Library Information Specialists
All Schools
1.0

School Secretaries	
1,500 students or less	1,501-2,200 students
4.0	4.5

Teachers
Allocation based on October 1, 2012, funded student count and 100 percent of students in self-contained classrooms.
43.99 teachers per 1,000 students
Allocations fluctuate based on school need

Teachers for Small Schools			
Fewer than 800 students	800-900 students	901-1,000 students	1,001-1,100 students
2.0	1.5	1.0	0.5

Paraprofessionals	Clinic Aides
All schools	All schools
10.0 hours per day per 1,000 students Plus 9 hours/day/school for workload relief	728 hours per school year (4 hours/day)

Instructional/ Operational Allocation	School Based Technology Allocation	At Risk Allocation
\$91.00 per funded student	\$39.00 per funded student	\$150.00 per student qualifying for free lunch



**Jefferson County School District, No. R-1
2013/2014
Budget Allocations - Elementary Level**

Elementary	2012/2013 Official Enrollment	2013/2014 Budget	Elementary	2012/2013 Official Enrollment	2013/2014 Budget
Adams Elem	429	\$1,903,200	Molholm Elem	428	\$2,243,900
Allendale Elem	219	1,301,200	Mortensen Elem	421	1,889,300
Arvada K-8	620	2,849,500	Mount Carbon Elem	389	1,612,000
Bear Creek K-8	1,110	4,585,700	Mount Evans Outdoor Ed		746,800
Belmar Elem	370	1,591,600	Normandy Elem	633	2,585,400
Bergen Meadow Elem	246	1,086,900	Parmalee Elem	250	1,218,700
Bergen Valley Elem	314	1,430,000	Parr Elem	265	1,378,400
Blue Heron Elem	500	2,091,100	Patterson International Elem	433	2,030,700
Bradford Elem	436	1,725,700	Peck Elem	364	1,735,800
Bradford Intermediate	371	1,486,900	Peiffer Elem	425	1,849,600
Campbell Elem	341	1,577,100	Pennington Elem	246	1,269,600
Class Size Relief		652,700	Pleasant View Elem	270	1,207,000
Coal Creek Canyon K-8	145	964,700	Powderhorn Elem	679	2,583,700
Colorow Elem	264	1,312,800	Prospect Valley Elem	472	2,012,100
Columbine Hills Elem	310	1,538,600	Ralston Elem	426	1,723,300
Coronado Elem	549	2,208,900	Red Rocks Elem	335	1,402,200
Deane Elem	501	2,395,500	Rooney Ranch Elem	477	1,969,000
Devinny Elem	532	2,240,200	Ryan Elem	524	2,133,800
Dutch Creek Elem	344	1,616,900	Secrest Elem	334	1,523,400
Edgewater Elem	403	2,072,800	Semper Elem	427	1,839,200
Eiber Elem	450	2,084,500	Shaffer Elem	602	2,372,300
Elementary Contingency		7,044,400	Shelton Elem	431	1,856,700
Elk Creek Elem	310	1,333,200	Sheridan Green Elem	318	1,413,800
Fairmount Elem	614	2,374,300	Sierra Elem	553	2,139,300
Fitzmorris Elem	228	1,218,700	Slater Elem	291	1,430,000
Foothills Elem	310	1,507,900	South Lakewood Elem	531	2,496,900
Foster Elem	424	2,135,400	Stein Elem	732	3,244,000
Fremont Elem	338	1,612,700	Stevens Elem	321	1,728,300
Glennon Heights Elem	222	1,245,400	Stober Elem	304	1,562,600
Governors Ranch Elem	413	1,900,500	Stony Creek Elem	489	2,057,100
Green Gables Elem	277	1,323,700	Stott Elem	295	1,407,400
Green Mtn Elem	336	1,561,200	Swanson Elem	435	2,180,700
Hackberry Hill Elem	523	2,166,400	Thomson Elem	386	1,828,900
Hutchinson Elem	464	1,887,800	Ute Meadows Elem	418	1,871,400
Kendallvue Elem	432	1,793,900	Van Arsdale Elem	486	1,933,600
Kendrick Lakes Elem	413	1,883,400	Vanderhoof Elem	481	1,977,700
Kullerstrand Elem	214	1,247,900	Vivian Elem	193	1,027,900
Kyffin Elem	581	2,353,400	Warder Elem	337	1,501,800
Lasley Elem	554	2,422,000	Weber Elem	507	2,050,100
Lawrence Elem	365	1,736,900	Welchster Elem	292	1,495,900
Leawood Elem	382	1,578,000	West Jefferson Elem	271	1,232,400
Little Elem	385	1,672,600	West Woods Elem	591	2,205,700
Lukas Elem	537	2,139,300	Westgate Elem	599	2,566,500
Lumberg Elem	490	2,477,800	Westridge Elem	480	2,197,200
Maple Grove Elem	383	1,599,700	Wilmore Davis Elem	384	1,596,500
Marshdale Elem	289	1,238,600	Wilmot Elem	322	1,409,900
Meiklejohn Elem	542	2,191,500	Windy Peak Outdoor Ed		665,300
Mitchell Elem	624	2,478,500	Witt Elem	314	1,573,100
				38,265	\$178,817,900

*Note: 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.



**Jefferson County School District, No. R-1
2013/2014
Budget Allocations - Middle Level**

Middle	2012/2013 Official Enrollment	2013/2014 Budget
Bell Middle	512	\$2,368,500
Carmody Middle	646	2,856,100
Creighton Middle	718	3,139,600
Deer Creek Middle	522	2,382,000
Drake Middle	701	2,919,600
Dunstan Middle	641	2,660,200
Evergreen Middle	680	3,118,000
Everitt Middle	442	2,350,300
Falcon Bluffs Middle	652	2,841,700
Ken Caryl Middle	644	2,822,400
Mandalay Middle	395	2,084,700
Middle School Contingency		500,000
Moore Middle	502	2,381,300
North Arvada Middle	444	2,364,500
O Connell Middle	506	2,608,100
Oberon Middle	562	2,493,900
Summit Ridge Middle	747	3,257,900
Wayne Carle Middle	377	2,043,100
West Jefferson Middle	546	2,668,500
Wheat Ridge Middle	468	2,543,400
	10,705	\$50,403,700

*Note: 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.



Jefferson County School District, No. R-1
2013/2014
Budget Allocations - Senior Level

Senior	2012/2013 Official Enrollment	2013/2014 Budget
Alameda International HS	819	\$4,457,200
Arvada Senior	887	4,915,400
Arvada West Senior	1,678	7,365,000
Bear Creek Senior	1,839	8,193,800
Chatfield Senior	1,855	8,249,200
Columbine Senior	1,628	7,253,200
Conifer Senior	862	4,441,400
Connections Learning	47	954,400
Dakota Ridge Senior	1,500	6,795,300
Evergreen Senior	1,009	4,811,300
Golden Senior	1,244	5,724,100
Green Mountain Senior	1,098	5,300,400
JCAPP		753,500
Jefferson Senior	546	3,903,400
Lakewood Senior	2,029	8,881,800
McLain Live		611,300
Mt View Detention	34	467,500
Pomona Senior	1,439	6,627,900
Ralston Valley Senior	1,720	7,472,500
School Contingency		4,293,600
Standley Lake Senior	1,386	6,250,600
Wheat Ridge Senior	1,300	6,200,000
	22,920	\$113,922,900

*Note: 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.



Jefferson County School District, No. R-1
2013/2014
Budget Allocations - Option Schools

Option School	2012/2013 Official Enrollment	2013/2014 Budget
21st Century Virtual Academy	226	\$2,609,700
Brady Exploration	266	2,340,000
D Evelyn Jr/Sr	1,020	4,907,200
Dennison Elem	625	2,519,000
Jeffco Open School	515	3,253,800
Longview High School	60	338,200
McLain Community School	451	2,851,000
The Manning School	447	2,216,100
Warren Tech	61	5,592,900
Warren Tech North.	27	1,028,800
	3,698	\$27,656,800

*Note:

Warren Tech and Warren Tech North's enrollments are low on this report because most of the students served are counted in the enrollment of their home school.



Jefferson County School District, No. R-1
2013/2014
Summary of Budget Allocations - Charter Schools

Charter School Name	2013/2014 Budget*	
Addenbrooke Classical Academy	-	\$634,500
Collegiate Academy of Colorado	486	3,450,500
Compass Montessori - Wheat Ridge	228	2,271,600
Compass Montessori-Golden	343	2,995,600
Excel Charter School	520	4,053,100
Free Horizon Montessori	325	2,942,200
Jefferson Academy	1,258	8,931,900
Lincoln Academy Charter School	532	4,225,500
Montessori Peaks	452	3,864,200
Mountain Phoenix Community School	379	3,053,100
New America School.	282	2,380,500
Rocky Mountain Academy of Evergreen	401	3,142,900
Rocky Mountain Deaf School	60	2,078,100
Two Roads Charter School	637	2,885,800
Woodrow Wilson Academy	673	4,349,600
	6,576	\$51,259,100

*Note
 Each Charter school makes independent budgetary decisions.

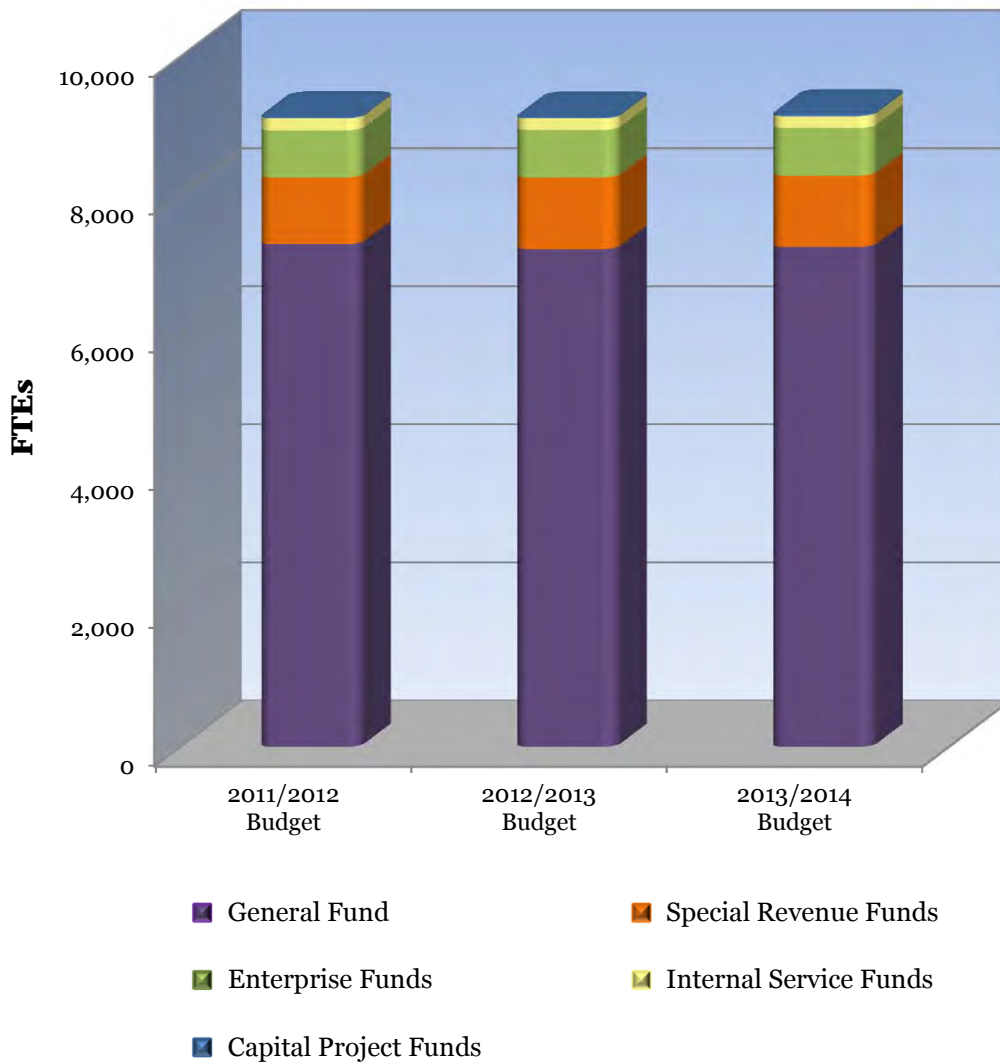


Jefferson County School District, No. R-1
2013/2014
Budget Allocations by Division

Division Name	2013/2014 Budget
Athletics and Activities	\$8,490,700
Board of Education	497,600
Custodial Services	24,553,900
District Leadership and Communications	2,782,600
Districtwide	6,253,200
ERD - Chief Academic Office	2,072,700
ERD - Educational Technology Services	1,599,700
ERD - Instructional Data Services	3,972,100
ERD - Learning and Educational Achievement	22,251,800
ERD - Student Success	79,135,500
Field Services	16,661,900
Financial Services	13,782,100
Human Resources	4,685,200
Innovation and Effectiveness	3,156,600
Telecom, Network & Utilities	21,876,300
	<u>\$211,771,900</u>

Full Time Equivalents (FTE)

	2011/2012 Budget	2012/2013 Budget	2013/2014 Budget
Capital Project Funds	17.00	17.00	19.25
Internal Service Funds	172.02	166.18	170.35
Enterprise Funds	682.71	689.00	690.40
Special Revenue Funds	967.69	1,036.50	1,035.18
General Fund	7,277.26	7,207.70	7,237.14
Total	9,116.68	9,116.38	9,152.32





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2011/2012 - 2013/2014
Staffing by Category

	2011/2012 Budget	2012/2013 Budget	2013/2014 Budget
General Fund:			
Elementary Schools			
Administration	109.50	109.50	108.50
Licensed	1,937.19	1,905.93	1,900.54
Support	561.15	561.45	562.31
Total Elementary Schools	2,607.84	2,576.88	2,571.35
Middle Schools			
Administration	38.00	38.00	38.00
Licensed	560.29	553.56	556.69
Support	68.24	68.12	68.70
Total Middle Schools	666.53	659.68	663.39
High Schools			
Administration	90.50	91.00	91.00
Licensed	1,222.29	1,208.42	1,196.72
Support	197.37	201.54	197.80
Total High Schools	1,510.16	1,500.96	1,485.52
Option Schools			
Administration	21.50	21.50	21.00
Licensed	256.30	261.35	266.15
Support	68.96	70.51	71.64
Total Option Schools	346.76	353.36	358.79
Athletics & Activities			
Administration	2.00	2.00	2.00
Licensed	-	-	-
Support	10.42	9.30	9.33
Total Athletics and Activities	12.42	11.30	11.33
Chief Academic Office			
Administration	4.00	4.00	4.00
Licensed	-	-	-
Support	1.00	1.00	1.00
Total Chief Academic Office	5.00	5.00	5.00
Custodial			
Administration	2.00	3.00	3.00
Licensed	-	-	-
Support	496.62	483.04	483.05
Total Custodial	498.62	486.04	486.05
District Leadership and Communications			
Administration	18.00	18.00	18.00
Licensed	-	-	-
Support	1.43	0.28	0.28
Total District Leadership and Communications	19.43	18.28	18.28
Educational Technology Services			
Administration	4.00	5.00	5.00
Licensed	4.00	3.33	3.33
Support	2.00	2.00	2.00
Total Educational Technology Services	10.00	10.33	10.33



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2011/2012 - 2013/2014
Staffing by Category

	2011/2012 Budget	2012/2013 Budget	2013/2014 Budget
Field Services			
Administration	8.00	7.50	7.50
Licensed	-	-	-
Support	172.71	173.83	172.88
Total Field Services	180.71	181.33	180.38
Financial Services			
Administration	19.00	19.00	19.00
Licensed	-	-	-
Support	23.17	22.17	22.17
Total Financial Services	42.17	41.17	41.17
Human Resources			
Administration	12.00	12.00	13.00
Licensed	1.00	1.00	1.00
Support	27.70	26.44	26.45
Total Human Resources	40.70	39.44	40.45
Instructional Data Services			
Administration	9.00	11.00	12.00
Licensed	7.00	6.00	2.00
Support	10.50	10.50	12.50
Total Instructional Data Services	26.50	27.50	26.50
Learning and Education Achievement			
Administration	12.00	9.00	10.00
Licensed	190.70	190.20	215.20
Support	37.12	36.06	36.46
Total Learning and Educational Achievement	239.82	235.26	261.66
School Management			
Administration	19.00	17.50	23.50
Licensed	-	-	-
Support	2.00	1.00	3.00
Total School Management	21.00	18.50	26.50
Student Success			
Administration	17.50	15.50	15.00
Licensed	788.92	789.53	789.59
Support	241.18	235.64	243.85
Total Student Success	1,047.60	1,040.67	1,048.44
Telecom, Network & Utilities			
Administration	2.00	2.00	2.00
Licensed	-	-	-
Support	-	-	-
Total Telecom, Network & Utilities	2.00	2.00	2.00
Total FTEs General Fund			
Administration	388.00	385.50	392.50
Licensed	4,967.69	4,919.32	4,931.22
Support	1,921.57	1,902.88	1,913.42
Total FTEs General Fund	7,277.26	7,207.70	7,237.14



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2011/2012 - 2013/2014
Staffing by Category

	2011/2012 Budget	2012/2013 Budget	2013/2014 Budget
Other Funds:			
Capital Reserve Fund			
Administration	13.00	13.00	14.00
Licensed	-	-	-
Support	4.00	4.00	3.00
Total Capital Reserve Fund	17.00	17.00	17.00
Bond Fund			
Administration	-	-	2.25
Licensed	-	-	-
Support	-	-	-
Total Bond Fund	-	-	2.25
Grant Fund			
Administration	19.34	23.00	23.00
Licensed	247.98	273.00	250.00
Support	328.53	353.00	369.00
Total Grant Fund	595.85	649.00	642.00
Campus Activity Fund			
Administration	-	-	-
Licensed	-	-	-
Support	39.06	39.00	25.00
Total Campus Activity Fund	39.06	39.00	25.00
Transportation Fund			
Administration	6.00	6.00	6.00
Licensed	-	-	-
Support	326.78	342.50	362.18
Total Transportation Fund	332.78	348.50	368.18
Food Service Fund			
Administration	13.00	14.00	14.00
Licensed	-	-	-
Support	318.14	316.50	316.50
Total Food Service Fund	331.14	330.50	330.50
Child Care Fund			
Administration	-	-	-
Licensed	35.50	38.00	38.80
Support	313.07	318.00	318.60
Total Child Care Fund	348.57	356.00	357.40
Property Management Fund			
Administration	0.50	0.50	0.50
Licensed	-	-	-
Support	2.50	2.00	2.00
Total Property Management Fund	3.00	2.50	2.50
Employee Benefits Fund			
Administration	-	-	-
Licensed	-	-	-
Support	1.00	1.00	1.00
Total Employee Benefits Fund	1.00	1.00	1.00
Insurance Reserve Fund			
Administration	6.00	5.00	6.50



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2011/2012 - 2013/2014
Staffing by Category

	2011/2012 Budget	2012/2013 Budget	2013/2014 Budget
Licensed	-	-	-
Support	23.00	23.00	23.00
Total Insurance Reserve Fund	29.00	28.00	29.50
Technology Fund			
Administration	72.00	73.75	75.75
Licensed	-	-	2.00
Support	54.97	49.38	47.05
Total Technology Fund	126.97	123.13	124.80
Central Services Fund			
Administration	5.00	4.00	3.00
Licensed	-	-	-
Support	10.05	10.05	12.05
Total Central Services Fund	15.05	14.05	15.05
Total FTEs Other Funds			
Administration	134.84	139.25	145.00
Licensed	283.48	311.00	290.80
Support	1,421.10	1,458.43	1,479.38
Total FTEs Other Funds	1,839.42	1,908.68	1,915.18
Total FTEs ALL Funds			
Administration	522.84	524.75	537.50
Licensed	5,251.17	5,230.32	5,222.02
Support	3,342.67	3,361.31	3,392.80
Total FTEs ALL Funds	9,116.68	9,116.38	9,152.32

Notes:

Jefferson County Public School District employs approximately 14,000 people. Of the 14,000, 10,000 employees are converted from head-count to Full Time Equivalents (FTE). That conversion equates to more than 9,000 FTE. The other approximately 4,000 employees can not be converted to an FTE because they hold positions, such as substitute bus driver, substitute teacher, substitute custodian, substitute secretary, athletic coach, and/or game worker, which all have varying rates and no set schedules.



**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Staffing by Account**

	Elementary Level	Middle Level	Senior Level	Option	Athletics and Activities	ERD - Chief Academic Office	Custodial Services	Human Resources	District Leadership and Communications
Superintendent									1.00
Chief Academic Officer									
Chief Operating Officer									
Chief Officer						1.00			3.00
Chief Financial Officer									
Executive Director					1.00			1.00	
Director				1.00			1.00	3.00	2.00
Principal.	94.00	19.00	18.00	7.00					
Assistant Director									
Supervisor							2.00		
Assistant Principal	14.50	19.00	73.00	12.00					
Community Superintendent									
Manager					1.00			6.00	4.00
Technical Specialist				1.00				1.00	3.00
Accountant I									
Teacher	1,825.54	500.69	1,088.92	231.55					
Counselor	2.00	38.00	69.00	20.00				1.00	
Teacher Librarian	70.00	18.00	17.50	7.00					
Coordinator - Licensed	1.00								
Coordinator - Administrative						1.00		1.00	
Resource Teachers			5.00	1.00					
Instructional Coach.			15.30	6.10					
Administrator						1.00			
Physical Therapist									
Occupational Therapist									
Nurse	2.00		1.00						
Psychologist									
Social Worker				0.50					
Audiologist									
Speech Therapist									
Specialist - Classified	0.75		2.00					2.00	
Buyer									
Technician - Classified			2.00	13.50	1.50	1.00	2.00	23.50	
Administrative Assistant						1.00		1.00	3.00
Group Leader							1.00		
School Secretary	184.50	42.00	74.00	27.75					
Secretary					1.00			0.50	
Clerk									
Buyer Assistant									
Paraprofessional	305.28	17.08	54.19	16.70					
Special Interpreter/Tutor	2.80								
Para-Educator	1.04								
Clinic Aides	56.82	9.31	8.61	3.69					
Trades Technician					5.00		9.00		
Custodian	4.00						470.40		
Investigator									2.00
Campus Supervisor.			57.00	10.00					
Food Service Manager	2.45								
Food Service Hourly Worker	2.26								
Warehouse Worker									
Classified - Hourly	2.41	0.31			1.83		0.65	0.45	0.28
Certificated - Hourly									
Overtime - Classified									
Total FTEs	2,571.35	663.39	1,485.52	358.79	11.33	5.00	486.05	40.45	18.28



**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2013/2014
General Fund Staffing by Account**

	ERD - Educational Technology Services	Field Services	Financial Services	ERD - Instructional Data Services	ERD - Learning and Educational Achievement	Innovation and Effectiveness	ERD - Student Success	Telecom, Network & Utilities	Total FTEs
Superintendent									1.00
Chief Academic Officer									
Chief Operating Officer									
Chief Officer			1.00			1.00			6.00
Chief Financial Officer									
Executive Director	1.00	0.50	1.00	1.00	2.00	3.00	1.00		11.50
Director		3.00	2.00	2.00	4.00	11.00	6.00		35.00
Principal							2.00		140.00
Assistant Director	1.00			2.00	1.00		3.00		7.00
Supervisor			1.00						3.00
Assistant Principal							2.00		120.50
Community Superintendent									
Manager		2.00	5.00	1.00		1.00		1.00	21.00
Technical Specialist	3.00	2.00	7.00	5.00	1.00		1.00	1.00	25.00
Accountant I			1.00						1.00
Teacher					83.40		446.00		4,176.10
Counselor							0.25		130.25
Teacher Librarian	2.00						0.50		115.00
Coordinator - Licensed				1.00	4.00		10.00		16.00
Coordinator - Administrative			1.00	1.00	2.00	2.00			8.00
Resource Teachers	1.33			1.00	34.50		1.00		43.83
Instructional Coach					93.30				114.70
Administrator						1.50			2.50
Physical Therapist							12.50		12.50
Occupational Therapist							29.00		29.00
Nurse							35.00		38.00
Psychologist							66.70		66.70
Social Worker							59.70		60.20
Audiologist							4.50		4.50
Speech Therapist							120.10		120.10
Specialist - Classified		1.00	7.00	4.00	1.00	1.00	3.88		22.63
Buyer			1.67						1.67
Technician - Classified	1.00	13.50	10.50	8.50	6.00	1.00	11.50		95.50
Administrative Assistant			1.00			4.00			10.00
Group Leader		16.00							17.00
School Secretary						1.00	3.75		333.00
Secretary		2.00			4.00		8.00		15.50
Clerk	1.00								1.00
Buyer Assistant			2.00						2.00
Paraprofessional					0.18		139.55		532.98
Special Interpreter/Tutor					19.11		34.19		56.10
Para-Educator							35.74		36.78
Clinic Aides							1.15		79.58
Trades Technician		133.00							147.00
Custodian									474.40
Investigator									2.00
Campus Supervisor									67.00
Food Service Manager									2.45
Food Service Hourly Worker									2.26
Warehouse Worker		3.00							3.00
Classified - Hourly		4.38			6.17		6.09		22.57
Certificated - Hourly							4.34		4.34
Overtime - Classified									
Total FTEs	10.33	180.38	41.17	26.50	261.66	26.50	1,048.44	2.00	7,237.14

**JEFFERSON COUNTY SCHOOL DISTRICT, NO.R-1
2012/2013 to 2013/2014
Staffing Reconciliation**

Changes in FTEs			
General Fund	FTE Increases	FTE Decreases	Total
Administrative Staff:			
Director - Innovation and Effectiveness - Achievement Directors	6.00		6.00
Director - Student Success - Director of Student Services	0.50		0.50
Coordinator - Administrative - Employee Records and Assessment for Data Pipeline	2.00		2.00
Assistant Principal - due to decrease in enrollment (this 1.5 FTE will be filled for 13/14 per district decision making)		(1.50)	(1.50)
Total Administrative Staff	8.50	(1.50)	7.00
Licensed Staff:			
Teacher - Schools: Decrease in enrollment		(11.66)	(11.66)
Teacher - Schools: Increase of GT teachers for new center programs	6.00		6.00
Librarian - Schools: Decrease in enrollment (this 2.5 FTE will be filled in 13/14 per district decision making)		(2.50)	(2.50)
Counselor - Senior High decrease in enrollment		(1.00)	(1.00)
Counselor - 21st Century Virtual Academy projected increase in enrollment	0.50		0.50
Coordinator Licensed - conversion of existing position into new positions for the Achievement Directors		(4.00)	(4.00)
Instructional Coach - Learning and Educational Achievement - move instructional coaches from the Grant Fund to the General Fund	23.00		23.00
Social Worker - Student Success		(0.50)	(0.50)
Teacher - Learning & Educational Achievement - OCR mandated increase	2.00		2.00
Certificated Hourly - due to change in the average hourly rate used to calculate the number of FTE	0.06		0.06
Total Licensed Staff	31.56	(19.66)	11.90
Support Staff:			
Hourly staff (paraprofessional, clinic aide, etc.) - schools and departments increase in average hourly rate and hours worked as directed by the schools	8.04		8.04
Classified staff: option schools increase - 21st Century Virtual Academy 0.5 FTE increase due to a projected increase of enrollment, and the purchase of 1.0 FTE by Warren Tech. using school funds	1.50		1.50
Classified staff - outdoor lab conversion of 1.0 FTE to hourly position		(1.00)	(1.00)
Classified staff - Instructional Data Services - technicians for Data Pipeline	2.00		2.00
Custodians - outdoor lab - restoration of 12/13 budget reduction	1.00		1.00
Classified staff - Field Services decrease of 1.0 FTE to allow for the reclassification of remaining FTE to a higher grade		(1.00)	(1.00)
Total Support Staff	12.54	(2.00)	10.54
Total General Fund	52.60	(23.16)	29.44

**JEFFERSON COUNTY SCHOOL DISTRICT, NO.R-1
2012/2013 to 2013/2014
Staffing Reconciliation**

Changes in FTEs			
Other Funds	FTE Increases	FTE Decreases	Total
Administrative Staff:			
Capital Reserve Fund- support staff vacancy refilled with administrative position	1.00		1.00
2012A Bond Fund - administrators for oversight of new bond program	2.25		2.25
Insurance Reserve Fund - restoration of 1.0 manager eliminated as a 12/13 budget reduction, additional 0.5 FTE in safety and security from mill levy	1.50		1.50
Technology Fund - 1.0 FTE move to Central Services Fund, 2.0 FTE not refilled		(3.00)	(3.00)
Technology Fund - 5.0 FTE added for Data Pipeline	5.00		5.00
Central Services Fund - 1.0 vacancy not refilled, 1.0 FTE move to General Fund, 1.0 FTE move from Technology Fund	1.00	(2.00)	(1.00)
Total Administrative Staff	10.75	(5.00)	5.75
Licensed Staff:			
Grants Fund - decrease in instructional coaches moved to General Fund		(23.00)	(23.00)
Technology Fund - add 2.0 FTE for 13/14 as one-year positions for project work	2.00		2.00
Child Care Fund - increase teachers for tuition based full day kindergarten	0.80		0.80
Total Licensed Staff	2.80	(23.00)	(20.20)
Support Staff:			
Capital Reserve Fund - an existing vacancy was repurposed and refilled as an administrative position		(1.00)	(1.00)
Grants Fund - realign budget to actual FTE	16.00		16.00
Campus Activity Fund - decrease in hourly staff		(14.00)	(14.00)
Transportation Fund - increase in bus driver and para educators as additional routes are needed to support children with special needs	19.68		19.68
Child Care Fund - increase in hourly staff for a new School Age Enrichment program	0.60		0.60
Central Services Fund - add 2.0 FTE as imaging technicians	2.00		2.00
Technology Fund - planned efficiencies, move 1.0 FTE to Central Services Fund		(2.33)	(2.33)
Total Support Staff	38.28	(17.33)	20.95
Total Other Funds	51.83	(45.33)	6.50
General and Other Funds	FTE Increases	FTE Decreases	Total
Total All Funds	104.43	(68.49)	35.94



Accountability Systems

State Accreditation is the Colorado Department of Education’s annual accreditation assessment report. The accreditation process is a comprehensive system which reviews many performance indicators in schools, including academic achievement for all students in all curriculum areas. The state accredits Jeffco and the district accredits schools based on improvement. All schools have Accreditation/School Improvement Plans.

Below is a summary chart of accreditation for prior years. The 2012/2013 results will not be available until late fall 2013.

In 2011/2012 the School Performance Framework assigned each school one of four plan types:

- **Performance Plan:** The school meets or exceeds statewide attainment in the performance indicators and is required to adopt and implement a Performance Plan.
- **Improvement Plan:** The school is approaching or meeting state targets and is required to adopt and implement an Improvement Plan.
- **Priority Improvement Plan:** The school is not meeting state targets and is required to adopt and implement an Improvement Plan.
- **Turnaround Plan:** The school is below state targets and is required to adopt and implement a Turnaround Plan.

Accreditation Plan Type	2009/2010	2010/2011	2011/2012	2012/2013
Accredited: Performance Plan	131	137	132	Not Yet Available
Accredited: Improvement Plan	25	21	28	Not Yet Available
Accredited: Priority Improvement Plan	8	3	6	Not Yet Available
Accredited: Turnaround Plan	1	2	0	Not Yet Available

Adequate Yearly Progress (AYP) is another measure of accountability for schools. The Federal Government mandated the No Child Left Behind Act (NCLB) which requires states to set student achievement target goals for all public schools. The goal is for 100 percent student proficiency in reading and math by the year 2013/2014. Colorado utilizes TCAP math and reading scores and participation to measure the progress of subgroups toward the targets. Subgroups include racial groups, low-income students, students with limited English proficiency, and students with disabilities. In 2011/2012, CDE designated Jeffco Schools as a district that is accredited, earning 68.4 percent of the District Framework points.



Colorado TCAP Testing Results

The Transitional Colorado Student Assessment Program (TCAP) formerly known as the Colorado Student Assessment Program or CSAP is a standardized assessment given to Colorado public school students in grades 3 through 10. Depending on the grade, TCAP evaluates students in four subject areas: reading, writing, math, and science. The TCAP assessment is based on state content standards. The rating scale is unsatisfactory, partially proficient, proficient, and advanced. Tests are administered in the spring of each year. The 2012/2013 test results will not be available until fall 2013. The following points are some highlighted results from the 2011/2012 TCAP assessment:

- Jeffco students continue to outperform the state in all grade levels and content areas on TCAP.
- Reading scores increased for four of eight assessments.

The Colorado Growth Model is a measurement that shows how students are progressing over time, as measured against the academic achievement of similar students on TCAP.

- The largest percentage of catch up students who are catching up (on track to be proficient in three years or by the 10th grade whichever comes first) is in reading across all grade levels.
- The percentage of students catching up in reading has improved across all middle and high school grade levels compared to the prior year.
- The majority of students demonstrate typical or high growth for all content areas and levels:
 - Elementary: reading 69 percent, math 71 percent, writing 67 percent
 - Middle School: reading 63 percent, math 70 percent, writing 62 percent
 - High School: reading 61 percent, math 70 percent, writing 64 percent

TCAP Scores Detail

The next three pages show the percentage of proficient and advanced scores for 2011/2012 at each school, total Jeffco, and the state of Colorado. Following that is the data of Jefferson County Public School District TCAP scores over a period of three years, summarized for each subject by grade level.

**Jefferson County Public School District
2011/2012 TCAP Test Results - Elementary Schools**

Elementary School	Grade 3 Math	Grade 3 Reading	Grade 3 Writing	Grade 4 Math	Grade 4 Reading	Grade 4 Writing
Adams Elementary	91%	90%	74%	81%	84%	48%
Allendale Elementary	68%	56%	29%	77%	77%	31%
Arvada K-8 Elementary	78%	75%	44%	58%	44%	20%
Bear Creek K-8 Elementary	89%	85%	74%	81%	73%	53%
Belmar Elementary	70%	69%	49%	70%	61%	46%
Bergen Valley Elementary	96%	93%	75%	92%	94%	75%
Blue Heron Elementary	73%	74%	55%	93%	81%	64%
Bradford Elementary	93%	96%	88%			
Bradford Intermediate				98%	97%	87%
Campbell Elementary	67%	89%	58%	74%	80%	62%
Coal Creek Canyon Elementary	62%	92%	46%	64%	82%	64%
Colorow Elementary	65%	85%	50%	72%	72%	45%
Columbine Hills Elementary	78%	94%	61%	77%	74%	51%
Coronado Elementary	72%	87%	62%	82%	77%	57%
Deane Elementary	62%	83%	54%	49%	51%	24%
Dennison Elementary	98%	99%	92%	100%	94%	93%
Devinny Elementary	87%	91%	79%	89%	88%	75%
Dutch Creek Elementary	66%	81%	56%	74%	74%	47%
Edgewater Elementary	47%	71%	42%	56%	54%	21%
Eiber Elementary	37%	42%	11%	51%	47%	15%
Elk Creek Elementary	95%	93%	77%	87%	87%	68%
Fairmount Elementary	85%	86%	63%	88%	83%	73%
Fitzmorris Elementary	70%	63%	41%	64%	45%	27%
Foothills Elementary	81%	76%	55%	57%	52%	33%
Foster Elementary	63%	76%	44%	63%	57%	39%
Fremont Elementary	90%	94%	67%	77%	73%	52%
Glennon Heights Elementary	49%	66%	29%	72%	69%	56%
Governor's Ranch Elementary	78%	82%	60%	79%	84%	69%
Green Gables Elementary	63%	72%	43%	75%	75%	45%
Green Mountain Elementary	66%	72%	59%	78%	76%	66%
Hackberry Hill Elementary	82%	90%	76%	81%	80%	60%
Hutchinson Elementary	84%	84%	49%	89%	84%	66%
Jeffco Open School Elementary	76%	76%	44%	81%	65%	46%
Kendallvue Elementary	83%	86%	65%	68%	68%	58%
Kendrick Lakes Elementary	83%	83%	57%	82%	82%	65%
Kullerstrand Elementary	44%	47%	23%	70%	83%	52%
Kyffin Elementary	88%	88%	82%	90%	87%	69%
Lasley Elementary	75%	61%	38%	71%	59%	29%
Lawrence Elementary	63%	61%	47%	56%	56%	30%
Leawood Elementary	89%	85%	60%	78%	74%	65%
Little Elementary	47%	63%	41%	60%	54%	35%
Lukas Elementary	84%	88%	49%	85%	74%	63%
Lumberg Elementary	49%	42%	21%	42%	32%	9%
Maple Grove Elementary	81%	80%	63%	79%	81%	57%
Marshdale Elementary	82%	87%	65%	85%	88%	62%
Meiklejohn Elementary	92%	91%	76%	93%	95%	62%
Mitchell Elementary	87%	85%	63%	86%	87%	66%
Molholm Elementary	58%	63%	21%	43%	27%	14%
Mortensen Elementary	75%	79%	60%	85%	82%	62%
Mount Carbon Elementary	87%	94%	85%	89%	88%	68%
Normandy Elementary	90%	90%	78%	88%	85%	76%
Parmalee Elementary	89%	97%	78%	96%	96%	81%
Parr Elementary	54%	74%	29%	71%	64%	40%
Patterson International	60%	69%	47%	65%	67%	37%
Peck Elementary	64%	64%	42%	71%	67%	44%

**Jefferson County Public School District
2011/2012 TCAP Test Results - Elementary Schools**

Elementary School	Grade 3 Math	Grade 3 Reading	Grade 3 Writing	Grade 4 Math	Grade 4 Reading	Grade 4 Writing
Peiffer Elementary	73%	79%	71%	81%	86%	67%
Pennington Elementary	69%	59%	31%	23%	33%	17%
Pleasant View Elementary	37%	63%	23%	36%	55%	18%
Powderhorn Elementary	92%	95%	72%	80%	82%	66%
Prospect Valley Elementary	82%	83%	57%	86%	86%	55%
Ralston Elementary	95%	97%	81%	96%	98%	92%
Red Rocks Elementary	87%	92%	75%	98%	98%	90%
Rooney Ranch Elementary	86%	86%	56%	84%	84%	54%
Ryan Elementary	83%	83%	63%	91%	85%	69%
Secrest Elementary	46%	63%	41%	40%	52%	40%
Semper Elementary	72%	83%	73%	75%	81%	52%
Shaffer Elementary	85%	91%	80%	92%	86%	72%
Shelton Elementary	61%	72%	51%	82%	85%	74%
Sheridan Green Elementary	87%	74%	53%	68%	66%	38%
Sierra Elementary	92%	98%	83%	78%	82%	72%
Slater Elementary	57%	69%	48%	62%	64%	41%
South Lakewood Elementary	63%	78%	58%	71%	77%	58%
Stein Elementary	55%	73%	48%	60%	66%	50%
Stevens Elementary (PK-4)	63%	64%	31%	62%	59%	36%
Stober Elementary	84%	81%	63%	73%	78%	39%
Stony Creek Elementary	74%	78%	65%	75%	67%	61%
Stott Elementary	53%	63%	41%	72%	53%	34%
Swanson Elementary	36%	62%	16%	56%	44%	22%
Thomson Elementary	29%	43%	12%	50%	51%	30%
Ute Meadows Elementary	91%	91%	84%	93%	90%	77%
Van Arsdale Elementary	87%	88%	76%	89%	92%	77%
Vanderhoof Elementary	72%	77%	48%	68%	72%	57%
Vivian Elementary	52%	56%	24%	46%	38%	13%
Warder Elementary	72%	87%	43%	81%	85%	55%
Weber Elementary	73%	80%	58%	71%	69%	40%
Welchester Elementary	62%	67%	46%	61%	51%	35%
West Jefferson Elementary	75%	82%	55%	79%	91%	60%
West Woods Elementary	94%	92%	84%	90%	93%	77%
Westgate Elementary	58%	67%	54%	53%	64%	39%
Westridge Elementary	74%	85%	51%	83%	77%	58%
Wheat Ridge 5-8						
Wilmore-Davis Elementary	39%	49%	22%	55%	53%	31%
Wilmot Elementary	98%	98%	83%	94%	92%	65%
Witt Elementary	68%	88%	47%	81%	83%	45%

**Jefferson County Public School District
2011/2012 TCAP Test Results - Elementary Schools**

Elementary School	Grade 5 Math	Grade 5 Reading	Grade 5 Science	Grade 5 Writing	Grade 6 Math	Grade 6 Reading	Grade 6 Writing
Adams Elementary	75%	83%	70%	66%	63%	80%	70%
Allendale Elementary	32%	45%	32%	32%	61%	86%	39%
Arvada K-8 Elementary	36%	48%	18%	30%	56%	74%	44%
Bear Creek K-8 Elementary	68%	75%	52%	63%	78%	84%	64%
Belmar Elementary	48%	56%	30%	38%	64%	74%	43%
Bergen Valley Elementary	88%	91%	84%	87%			
Blue Heron Elementary	77%	86%	61%	80%	90%	96%	84%
Bradford Elementary							
Bradford Intermediate	89%	95%	82%	89%	96%	98%	91%
Campbell Elementary	70%	77%	59%	75%	66%	86%	80%
Coal Creek Canyon Elementary	82%	88%	88%	76%			
Colorow Elementary	62%	81%	62%	69%	58%	89%	53%
Columbine Hills Elementary	74%	85%	67%	61%	57%	81%	62%
Coronado Elementary	84%	87%	73%	82%	69%	84%	69%
Deane Elementary	44%	61%	32%	41%	54%	66%	40%
Dennison Elementary	94%	96%	90%	92%	98%	100%	100%
Devinny Elementary	85%	94%	83%	83%	83%	95%	83%
Dutch Creek Elementary	71%	73%	60%	65%	55%	76%	57%
Edgewater Elementary	60%	47%	20%	16%	59%	63%	44%
Eiber Elementary	38%	43%	19%	16%	45%	60%	42%
Elk Creek Elementary	86%	95%	80%	90%			
Fairmount Elementary	89%	90%	77%	80%	81%	88%	77%
Fitzmorris Elementary	62%	62%	38%	35%	67%	80%	63%
Foothills Elementary	49%	65%	35%	57%	50%	80%	48%
Foster Elementary	53%	57%	45%	45%	45%	65%	33%
Fremont Elementary	67%	69%	53%	58%	78%	91%	60%
Glennon Heights Elementary	68%	72%	64%	64%	53%	74%	40%
Governor's Ranch Elementary	77%	84%	51%	67%	57%	81%	71%
Green Gables Elementary	75%	80%	50%	55%	79%	86%	57%
Green Mountain Elementary	64%	70%	58%	55%	51%	80%	60%
Hackberry Hill Elementary	69%	76%	63%	56%	85%	91%	79%
Hutchinson Elementary	86%	89%	75%	70%	68%	89%	61%
Jeffco Open School Elementary	41%	72%	31%	45%	74%	83%	57%
Kendallvue Elementary	82%	82%	52%	75%	69%	90%	73%
Kendrick Lakes Elementary	75%	75%	64%	74%	78%	89%	72%
Kullerstrand Elementary	37%	39%	32%	23%	54%	68%	49%
Kyffin Elementary	85%	92%	83%	85%	84%	92%	80%
Lasley Elementary	39%	43%	20%	38%	54%	59%	51%
Lawrence Elementary	66%	73%	60%	62%	69%	83%	58%
Leawood Elementary	69%	70%	57%	65%	71%	85%	56%
Little Elementary	57%	70%	43%	42%	67%	84%	58%
Lukas Elementary	77%	86%	76%	73%	73%	94%	67%
Lumberg Elementary	48%	45%	16%	29%	49%	51%	32%
Maple Grove Elementary	81%	85%	74%	71%	93%	95%	85%
Marshdale Elementary	86%	97%	90%	90%			
Meiklejohn Elementary	84%	90%	76%	76%	96%	92%	0%
Mitchell Elementary	79%	88%	77%	68%	76%	89%	62%
Molholm Elementary	36%	41%	24%	24%	28%	52%	28%
Mortensen Elementary	80%	92%	82%	76%	93%	95%	74%
Mount Carbon Elementary	60%	83%	65%	69%	66%	90%	68%
Normandy Elementary	87%	87%	66%	77%	87%	94%	78%
Parmalee Elementary	90%	92%	92%	79%			
Parr Elementary	55%	67%	45%	52%	50%	81%	50%
Patterson International	50%	66%	47%	45%	58%	83%	58%
Peck Elementary	76%	78%	69%	69%	69%	81%	66%

**Jefferson County Public School District
2011/2012 TCAP Test Results - Elementary Schools**

Elementary School	Grade 5 Math	Grade 5 Reading	Grade 5 Science	Grade 5 Writing	Grade 6 Math	Grade 6 Reading	Grade 6 Writing
Peiffer Elementary	43%	64%	36%	52%	63%	84%	63%
Pennington Elementary	49%	49%	18%	36%	53%	73%	37%
Pleasant View Elementary	31%	48%	21%	41%	17%	50%	13%
Powderhorn Elementary	74%	84%	63%	63%	86%	95%	73%
Prospect Valley Elementary	68%	80%	54%	65%	69%	90%	68%
Ralston Elementary	91%	98%	96%	85%	91%	98%	94%
Red Rocks Elementary	90%	93%	79%	83%	75%	93%	89%
Rooney Ranch Elementary	75%	89%	75%	79%	78%	94%	70%
Ryan Elementary	82%	83%	67%	75%	80%	93%	73%
Secrest Elementary	45%	55%	37%	27%	42%	66%	37%
Semper Elementary	75%	78%	79%	69%	65%	88%	69%
Shaffer Elementary	68%	92%	81%	88%			
Shelton Elementary	80%	89%	67%	72%	75%	88%	73%
Sheridan Green Elementary	48%	63%	54%	46%	60%	76%	62%
Sierra Elementary	88%	91%	76%	78%	79%	93%	85%
Slater Elementary	40%	48%	24%	36%	49%	77%	42%
South Lakewood Elementary	71%	67%	40%	59%	68%	83%	64%
Stein Elementary	54%	72%	40%	64%	65%	70%	55%
Stevens Elementary (PK-4)							
Stober Elementary	64%	64%	54%	57%	78%	78%	68%
Stony Creek Elementary	73%	81%	56%	66%	70%	88%	72%
Stott Elementary	44%	70%	42%	44%	59%	73%	55%
Swanson Elementary	39%	50%	29%	36%	49%	61%	27%
Thomson Elementary	52%	64%	43%	48%	48%	76%	38%
Ute Meadows Elementary	89%	98%	87%	87%	84%	94%	83%
Van Arsdale Elementary	79%	86%	73%	73%	75%	87%	62%
Vanderhoof Elementary	71%	75%	62%	68%	86%	89%	76%
Vivian Elementary	24%	45%	34%	17%	35%	71%	23%
Warder Elementary	56%	65%	48%	50%	78%	83%	70%
Weber Elementary	67%	78%	62%	68%	83%	89%	66%
Welchester Elementary	52%	61%	32%	32%	64%	74%	45%
West Jefferson Elementary	69%	92%	69%	77%			
West Woods Elementary	85%	92%	79%	79%	93%	96%	86%
Westgate Elementary	38%	61%	35%	39%	47%	71%	46%
Westridge Elementary	65%	81%	55%	69%	81%	88%	82%
Wheat Ridge 5-8	38%	52%	23%	32%	39%	69%	38%
Wilmore-Davis Elementary	56%	66%	43%	49%	61%	70%	58%
Wilmot Elementary	84%	86%	88%	80%			
Witt Elementary	52%	71%	56%	40%	73%	83%	52%

**Jefferson County Public School District
2011/2012 TCAP Test Results - Middle Schools**

Middle School Name	Grade 6 Math	Grade 6 Reading	Grade 6 Writing	Grade 7 Math	Grade 7 Reading	Grade 7 Writing	Grade 8 Math	Grade 8 Reading	Grade 8 Science	Grade 8 Writing
Arvada K-8 Middle				35%	54%	45%	28%	47%	34%	33%
Bear Creek K-8 Middle				69%	84%	83%	81%	85%	81%	78%
Bell Middle School				57%	74%	64%	55%	77%	60%	57%
Carmody Middle School				49%	71%	60%	46%	66%	52%	49%
Coal Creek Canyon Middle	67%	93%	80%	50%	63%	50%	78%	89%	72%	67%
Creighton Middle School				49%	61%	56%	42%	60%	43%	48%
Deer Creek Middle School				80%	87%	85%	73%	87%	71%	74%
D'Evelyn Middle				94%	95%	95%	94%	93%	83%	84%
Drake Middle School				68%	79%	70%	73%	84%	72%	70%
Dunstan Middle School				68%	79%	68%	65%	79%	70%	63%
Evergreen Middle School	84%	94%	85%	91%	95%	94%	85%	92%	79%	79%
Everitt Middle School				29%	51%	38%	27%	55%	30%	36%
Falcon Bluffs Middle School	71%	88%	68%	71%	82%	74%	61%	81%	62%	69%
Jeffco 21st Century Virtual Academy MS				50%	75%	50%	30%	50%	20%	20%
Jeffco Open School Middle School				49%	64%	49%	26%	67%	23%	42%
Ken Caryl Middle School				67%	80%	73%	68%	81%	64%	63%
Mandalay Middle School				57%	75%	60%	59%	73%	55%	61%
Manning Options				86%	94%	88%	92%	96%	84%	92%
Moore Middle School				56%	71%	63%	53%	72%	45%	48%
North Arvada Middle School				47%	67%	55%	43%	66%	47%	49%
Oberon Middle School				73%	83%	71%	70%	82%	57%	63%
O'Connell Middle School				32%	54%	44%	23%	46%	27%	30%
Summit Ridge Middle School				68%	84%	76%	69%	83%	75%	70%
Wayne Carle Middle School				71%	77%	71%	60%	76%	61%	57%
West Jefferson Middle School	80%	89%	71%	79%	85%	79%	68%	85%	69%	66%
Wheat Ridge 5-8				29%	43%	33%	29%	42%	27%	26%

**Jefferson County Public School District
2011/2012 TCAP Test Results High School**

High School Name	Grade 9 Math	Grade 9 Reading	Grade 9 Writing	Grade 10 Math	Grade 10 Reading	Grade 10 Science	Grade 10 Writing
Alameda High School	12%	46%	23%	14%	44%	25%	23%
Arvada High School	16%	49%	31%	21%	56%	34%	32%
Arvada West High School	44%	71%	55%	36%	71%	58%	47%
Bear Creek High School	42%	67%	50%	34%	67%	49%	44%
Brady Exploration High School	0%	71%	29%	5%	39%	16%	16%
Chatfield High School	53%	77%	64%	54%	73%	57%	59%
Columbine High School	51%	77%	62%	43%	74%	56%	52%
Conifer High School	59%	84%	71%	47%	86%	68%	69%
Dakota Ridge High School	0%	84%	67%	46%	78%	61%	61%
D'Evelyn Secondary	85%	96%	89%	92%	98%	85%	87%
Evergreen High School	76%	93%	77%	63%	88%	77%	72%
Golden High School	47%	73%	57%	39%	74%	62%	55%
Green Mountain High School	36%	66%	50%	38%	72%	52%	47%
Jeffco 21st Century Virtual Academy HS	28%	64%	36%	17%	63%	41%	37%
Jeffco Open School High School	28%	86%	48%	11%	80%	39%	46%
Jefferson High School	12%	30%	17%	3%	37%	10%	17%
Lakewood High School	50%	72%	57%	51%	73%	62%	59%
Long View High School				13%	38%	13%	13%
McLain High School	0%	53%	27%	7%	28%	10%	10%
Pomona High School	35%	64%	47%	37%	70%	48%	46%
Ralston Valley High School	69%	87%	72%	67%	88%	80%	74%
Standley Lake High School	47%	72%	56%	40%	69%	49%	51%
Wheat Ridge High School	32%	68%	44%	38%	71%	48%	49%

**Jefferson County Public School District
2011/2012 TCAP Test Results - Charter Schools**

Charter School Name - Elementary	Grade 3 Math	Grade 3 Reading	Grade 3 Writing	Grade 4 Math	Grade 4 Reading	Grade 4 Writing
Collegiate Academy Charter Elementary School	76%	76%	48%	88%	79%	57%
Compass Montessori Golden Elementary	82%	82%	71%	72%	83%	44%
Compass Montessori Wheatridge Elementary	75%	93%	50%	67%	76%	42%
Excel Academy Elementary	91%	83%	61%	84%	82%	60%
Excel Academy Middle						
Free Horizon Montessori Elementary	53%	78%	38%	59%	63%	39%
Jefferson Academy Elementary	87%	88%	67%	82%	80%	67%
Lincoln Academy Elementary	78%	83%	59%	77%	75%	68%
Lincoln Academy Middle School						
Montessori Peaks Academy	71%	83%	58%	85%	80%	61%
Mountain Phoenix Community Elementary	56%	65%	28%	63%	63%	30%
Mountain Phoenix Community Middle School						
Rocky Mountain Academy Elementary	84%	90%	59%	93%	93%	85%
Rocky Mountain Academy Middle School						
Rocky Mountain Deaf Elementary School	33%	33%	0%	0%	0%	0%
Sobesky Academy Elementary School	0%	0%	0%	0%	0%	0%
Woodrow Wilson Academy Elementary	89%	89%	75%	87%	64%	55%
Woodrow Wilson Academy Middle						

Charter School Name - Elementary	Grade 5 Math	Grade 5 Reading	Grade 5 Science	Grade 5 Writing	Grade 6 Math	Grade 6 Reading	Grade 6 Writing
Collegiate Academy Charter Elementary School	60%	74%	65%	60%	68%	75%	54%
Compass Montessori Golden Elementary	13%	50%	25%	31%	44%	88%	56%
Compass Montessori Wheatridge Elementary	57%	79%	61%	68%	45%	83%	79%
Excel Academy Elementary	77%	79%	65%	76%			
Excel Academy Middle					76%	81%	56%
Free Horizon Montessori Elementary	39%	76%	37%	47%	59%	91%	75%
Jefferson Academy Elementary	84%	90%	71%	79%	80%	93%	83%
Lincoln Academy Elementary	86%	83%	53%	69%			
Lincoln Academy Middle School					92%	98%	77%
Montessori Peaks Academy	68%	77%	62%	71%	81%	93%	81%
Mountain Phoenix Community Elementary	52%	80%	60%	48%			
Mountain Phoenix Community Middle School					60%	85%	75%
Rocky Mountain Academy Elementary	88%	94%	80%	73%			
Rocky Mountain Academy Middle School					76%	94%	74%
Rocky Mountain Deaf Elementary School	0%	0%	0%	0%	0%	0%	0%
Sobesky Academy Elementary School	0%	25%	25%	0%			
Woodrow Wilson Academy Elementary	95%	91%	70%	75%			
Woodrow Wilson Academy Middle					78%	82%	60%

**Jefferson County Public School District
2011/2012 TCAP Test Results - Charter Schools**

Charter School Name - Middle and High	Grade 7 Math	Grade 7 Reading	Grade 7 Writing	Grade 8 Math	Grade 8 Reading	Grade 8 Science	Grade 8 Writing
Collegiate Academy Charter High School							
Collegiate Academy Charter Middle School	62%	67%	58%	49%	58%	42%	51%
Compass Montessori Golden High School							
Compass Montessori Golden Secondary	31%	73%	62%	26%	67%	17%	35%
Excel Academy Middle	51%	70%	56%	69%	74%	69%	69%
Free Horizon Montessori Middle School	48%	76%	67%	0%	0%	0%	0%
Jefferson Academy High School							
Jefferson Academy Secondary	59%	81%	73%	60%	89%	54%	66%
Lincoln Academy Middle School	69%	76%	74%	51%	90%	76%	71%
Mountain Phoenix Community Middle School	50%	79%	79%	0%	75%	0%	50%
New America High School							
Rocky Mountain Academy Middle School	74%	97%	90%	57%	89%	57%	80%
Rocky Mountain Deaf High School							
Rocky Mountain Deaf Middle School	0%	0%	0%	0%	0%	0%	0%
Two Roads High School							
Two Roads Middle School	25%	50%	42%	28%	56%	17%	39%
Woodrow Wilson Academy Middle	78%	80%	72%	68%	75%	43%	66%

Charter School Name - Middle and High	Grade 9 Math	Grade 9 Reading	Grade 9 Writing	Grade 10 Math	Grade 10 Reading	Grade 10 Science	Grade 10 Writing
Collegiate Academy Charter High School	46%	82%	64%	37%	74%	47%	63%
Collegiate Academy Charter Middle School							
Compass Montessori Golden High School	23%	74%	51%	23%	81%	55%	68%
Compass Montessori Golden Secondary							
Excel Academy Middle							
Free Horizon Montessori Middle School							
Jefferson Academy High School	60%	89%	78%	51%	92%	81%	69%
Jefferson Academy Secondary							
Lincoln Academy Middle School							
Mountain Phoenix Community Middle School							
New America High School	0%	0%	0%	0%	8%	0%	2%
Rocky Mountain Academy Middle School							
Rocky Mountain Deaf High School	0%	33%	0%	50%	50%	0%	50%
Rocky Mountain Deaf Middle School							
Two Roads High School	19%	50%	25%	35%	80%	60%	55%
Two Roads Middle School							
Woodrow Wilson Academy Middle							

**Jefferson County Public School District
2011/2012 TCAP Test Results - Total Jefferson County & State of Colorado**

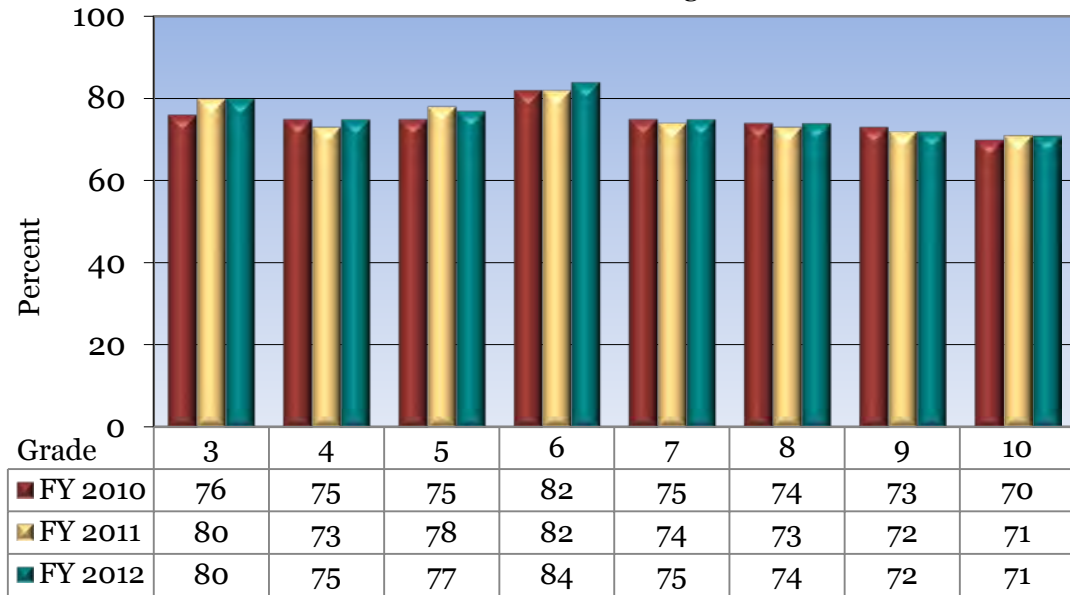
	Grade 3 Math	Grade 3 Reading	Grade 3 Writing	Grade 4 Math	Grade 4 Reading	Grade 4 Writing
Total Jefferson County - Grades 3-6	75%	80%	58%	77%	75%	56%
Total State of Colorado - Grades 3-6	71%	74%	52%	71%	67%	49%

	Grade 5 Math	Grade 5 Reading	Grade 5 Science	Grade 5 Writing	Grade 6 Math	Grade 6 Reading	Grade 6 Writing
Total Jefferson County - Grades 3-6	68%	77%	59%	63%	71%	84%	65%
Total State of Colorado - Grades 3-6	64%	69%	49%	58%	61%	73%	56%

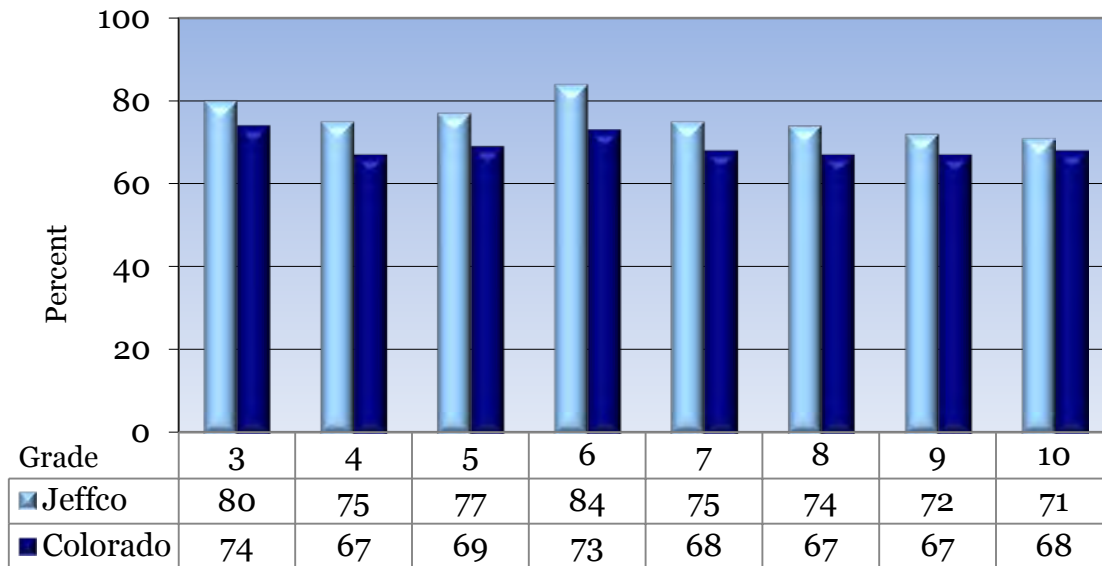
	Grade 7 Math	Grade 7 Reading	Grade 7 Writing	Grade 8 Math	Grade 8 Reading	Grade 8 Science	Grade 8 Writing
Total Jefferson County - Grades 7-12	61%	75%	67%	58%	74%	57%	59%
Total State of Colorado - Grades 7-12	53%	68%	62%	52%	67%	49%	55%

	Grade 9 Math	Grade 9 Reading	Grade 9 Writing	Grade 10 Math	Grade 10 Reading	Grade 10 Science	Grade 10 Writing
Total Jefferson County - Grades 7-12	43%	72%	56%	42%	71%	55%	52%
Total State of Colorado - Grades 7-12	37%	67%	51%	33%	68%	49%	48%

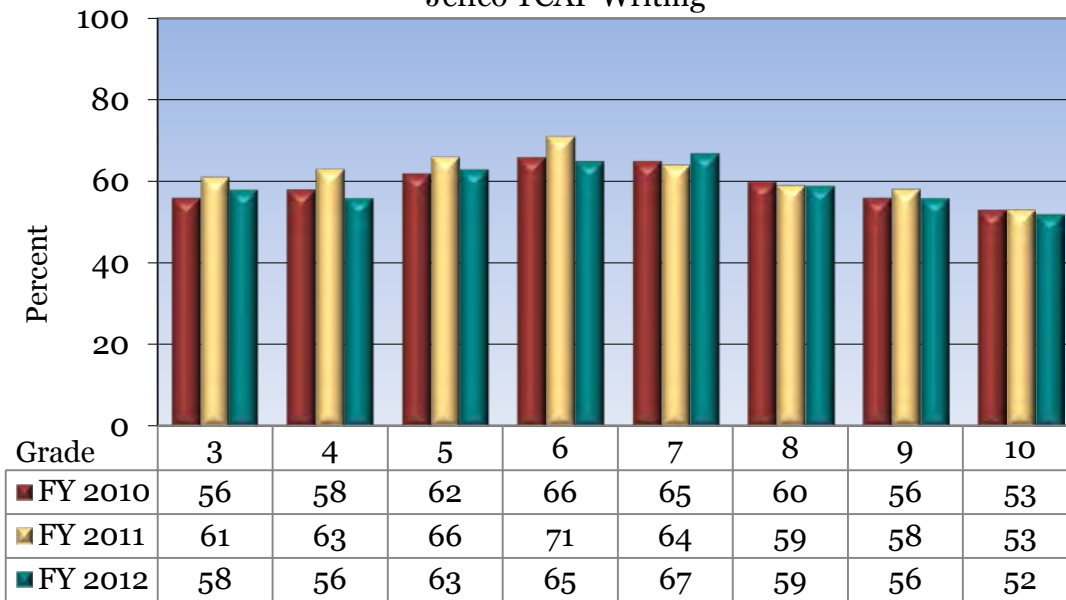
Jeffco TCAP Reading



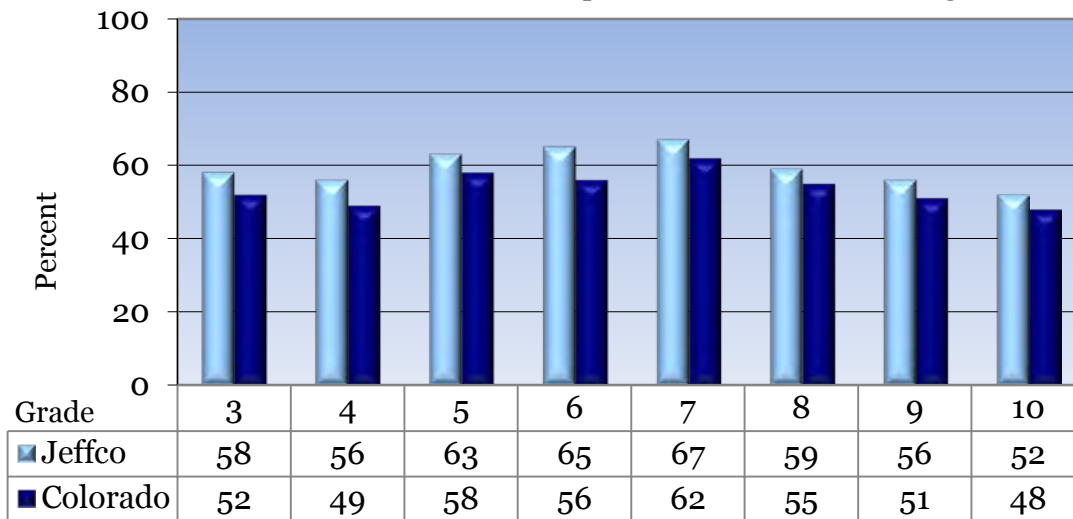
Colorado/Jeffco Comparison - 2012 TCAP Reading



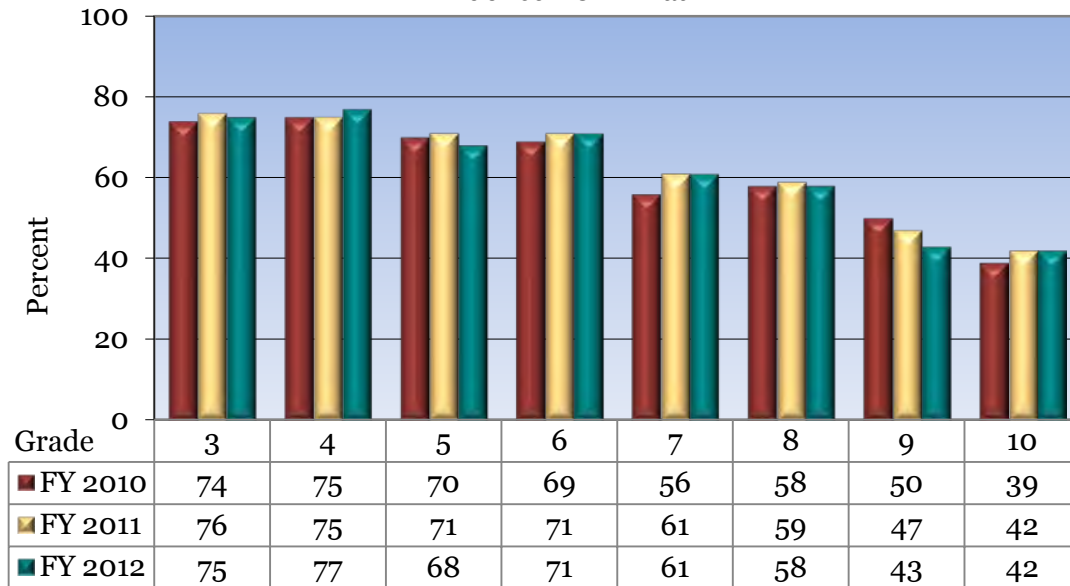
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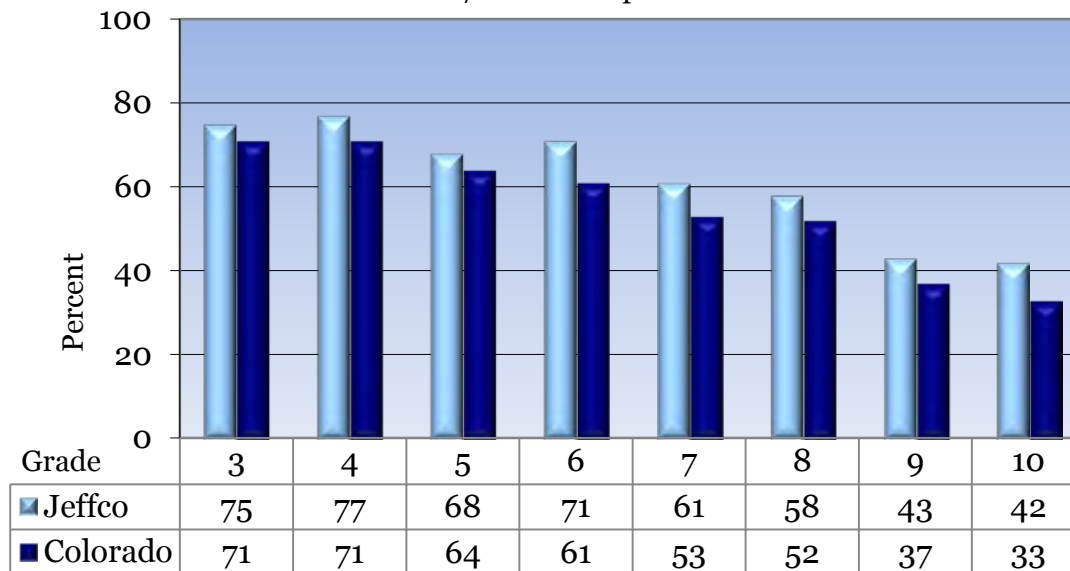
Colorado/Jeffco Comparison - 2012 TCAP Writing



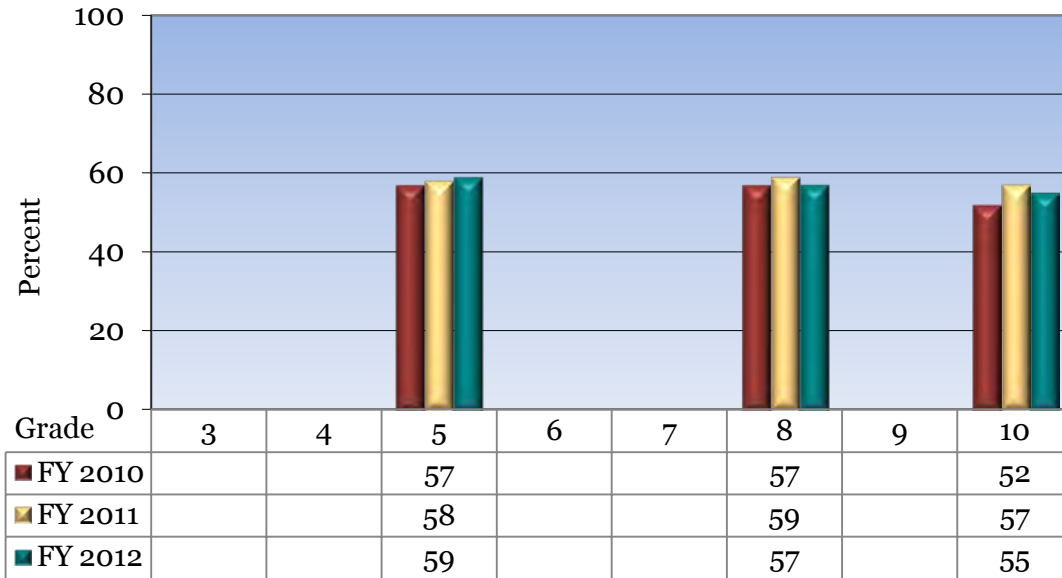
Jeffco TCAP Math



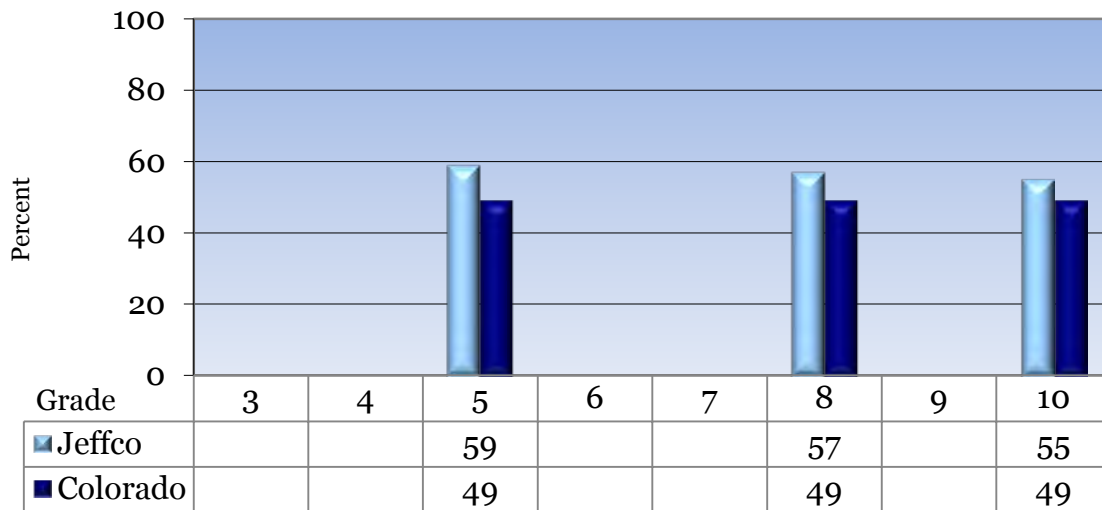
Colorado/Jeffco Comparison - 2012 TCAP Math



Jeffco TCAP Science



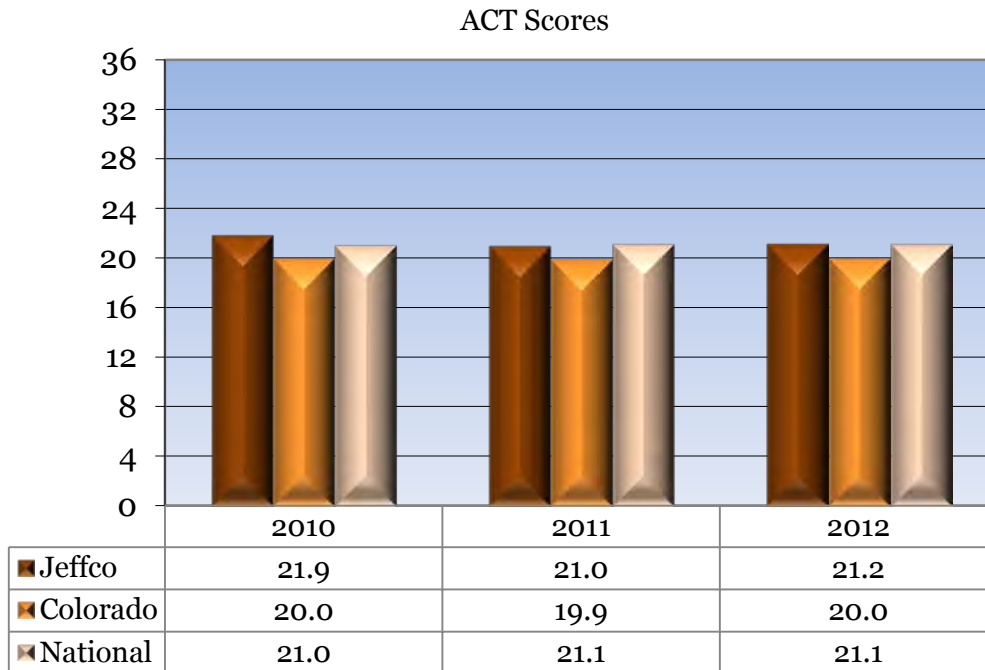
Colorado/Jeffco Comparison - 2012 TCAP Science



ACT Testing Results

The ACT (American College Testing) is a college entrance examination that is required by state law to be taken by all Colorado high school juniors. The exam covers four subject areas—English, reading, math, and science.

Below is a graph that illustrates the ACT test scores for the past three years and measures both Jeffco Public School 11th grade results and the average for the state of Colorado’s 11th graders. The National scores are those of graduating seniors. Jefferson County has consistently outperformed the average for the state of Colorado.



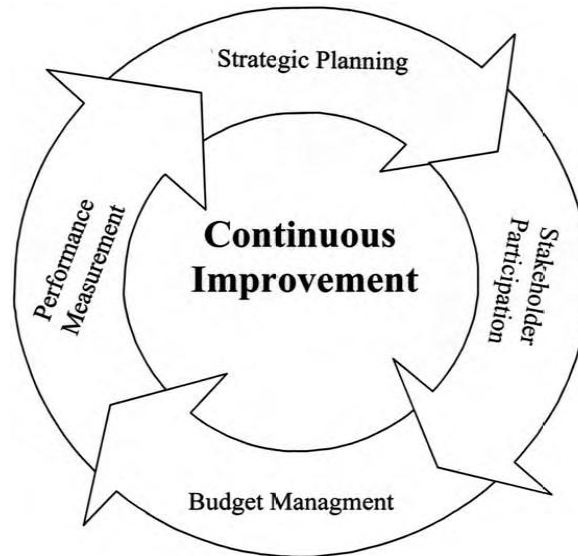


Jeffco Statistics

Graduation Rates			
	2010	2011	2012
Colorado	72%	74%	75%
Jeffco	78%	79%	79%

Dropout Rates			
	2010	2011	2012
Colorado	3%	3%	3%
Jeffco	2%	2%	2%

Free and Reduced Lunch Rates			
	2010	2011	2012
Colorado	40%	41%	42%
Jeffco	30%	33%	34%



The following pages contain results by division/department. The top section of each page is the results from the **Leadership Survey**, which is administered across the district each spring. Scoring in the survey section is based on a four point scale as follows:

1. Strongly Disagree
2. Disagree
3. Agree
4. Strongly Agree

The scores are the mean result of all survey responses. Not all participants responded to each question. Participants were also given the option to respond with N/A if the question didn't pertain to their school. N/A responses were eliminated and not used to calculate the mean scores.

The tables following the survey section are the individual performance measures for each department. Performance measures can follow several different formats and use varying types of indicators. Most of the department measures have the following structure:

- Objective:** The target or goal that the department is trying to achieve.
- Output:** The amount of product or service provided.
- Efficiency:** The relationship of the output, i.e. cost per output item or number of hours per output.
- Quality:** The timeliness, accuracy and/or customer satisfaction of the service provided.
- Outcome:** The resulting measure of the objective vs. the output.

The district has just undertaken the process of performance measurement at the department level and hopes to improve upon these initial measures in upcoming years.

Communications

Leadership Survey Results

Survey question:	<u>2010</u>	<u>2011</u>	<u>2012</u>
Communication Services is timely in meeting my school's needs.	3.61	3.65	3.64
Communication Services provides helpful service and meets my school's needs.	3.58	3.65	3.64

Communications – Call to Action – Leadership Objective # 4: Ensure effective communication with employees, community members, and the media.

Objective: To have 100% of the community (TV/Broadcast, radio, newspaper, magazine, and non-media personnel) satisfied or very satisfied when trying to reach a member of the Communications Department.

Output: Media personnel survey.

Efficiency: The number of respondents who selected satisfied or very satisfied on question #2 of the survey.

Quality: Increase availability and timeliness of Communications response to outside media requests.

Outcome: % of goal achieved as stated in the objective

FY 2010	FY 2011	FY 2012	FY 2013	Target FY 2014
100%	100%	100%	100%	100%

Communications – Call to Action – Leadership Objective # 4: Ensure effective communication with employees, community members, and the media.

Objective: To have 70% of all schools promoted through Good News communications.

Output: Good News communication.

Efficiency: The number of schools that are featured in Good News communications.

Quality: To assure that all Jeffco schools are publicly promoted.

Outcome: % of goal achieved as stated in the objective

FY 2010	FY 2011	FY 2012	FY 2013	Target FY 2014
98%	96%	80%	78%	90%

Custodial

Leadership Survey Results

Survey question:	<u>2010</u>	<u>2011</u>	<u>2012</u>
Custodial Services provides helpful service and meets my school's needs.	3.27	3.15	3.10

Custodial – Call to Action – Support Services Objective # 3: Ensure a safe learning and working environment for all school and department personnel.

Objective: To have 94% of our school facilities pass the annual inspection by custodial services.

Output: The annual inspection of 146 facilities.

Efficiency: Number of school that passed the annual inspection.

Quality: Having a clean and safe environment for staff and students.

Outcome: % achieved based on target as stated in the objective.

FY 2010	FY 2011	FY 2012	FY 2013	Target FY 2014
100%	100%	100%	100%	100%

Field Services

Leadership Survey Results

Survey question:	<u>2010</u>	<u>2011</u>	<u>2012</u>
Facilities Maintenance and Landscape Services provides helpful service and meets my school's needs.	3.00	2.98	2.87
Environmental Services provides helpful service and meets my school's needs.	3.09	3.09	2.98

Facilities Management – Call to Action – Support Services Objective # 3: Ensure a safe learning and working environment for all school and department personnel.

Objective: To complete work orders priority code 1-4 within 30 business days.

Output: Number of work orders completed.

Quality: Completing work orders in the timeframe established per the assigned priority promotes the confidence that departments, schools and the community has in Facilities Management and maintains functionality and appearance of our buildings.

Outcome: % of work orders completed as stated in the objective

FY 2010	FY 2011	FY 2012	FY 2013	Target FY 2014
81%	72%	62%	87%	95%

Financial Services

Leadership Survey Results

Survey question:	<u>2010</u>	<u>2011</u>	<u>2012</u>
I have enough information to make sound budgetary decisions.	3.24	3.25	3.25
The payroll department provides timely, accurate, and consistent information.	3.29	3.22	3.28
Financial Services provides timely, accurate, and consistent information.	3.29	3.22	3.28

Accounting – Call to Action - Business & Finance Objective #4: Ensure a solvent financial position within all funds, schools, and departments.

Objective: To complete and submit the Consolidated Annual Financial Report (CAFR) to the Board of Education and Government Finance Officers Association (GFOA) by the submission deadline.

Output: Consolidated Annual Financial Report

Quality: Monitor controls utilizing preliminary audit practices and accurate reconciliation practices and submit the annual CAFR to GFOA for consideration in their awards program.

Outcome: Whether the CAFR was completed and submitted by the deadline.

FY 2010	FY 2011	FY 2012	Target FY 2013	Target FY 2014
yes	yes	yes	yes	yes

Payroll – Call to Action - Business & Finance Objective #1: Ensure the alignment of resources to increase student achievement and organizational effectiveness.

Objective: To provide the files and funds to the voluntary savings providers, that manage investment and retirement plans for district employees, in advance of pay day with an effective date of pay day which is the last weekday of each month.

Output: Delivery of the files and funds to 401k, 403b and 457 plans

Efficiency: To have files prepared and delivered before payday with an effective date of payday.

Quality: There is greater growth in employee retirement funds the sooner contributions are applied.

Outcome: % of time the target has been met compared to the goal as stated in the objective.

FY 2010	FY 2011	FY 2012	FY 2013	Target FY 2014
75%	100%	94%	100%	100%

*FY 2012 % is low due to 401k and 457 blackout period on 9/30/2011. The contributions were sent as soon as the systems were running again.

Accounts Payable – Call to Action - Business & Finance Objective #1: Ensure the alignment of resources to increase student achievement and organizational effectiveness.

Objective: To improve security and reduce the number of days it takes vendors to receive payments through the new check issuing and delivery process, and to increase vendor participation in this new program.

Output: Implement a direct mailing process that eliminates the need for checks to be distributed to the schools via messenger then disbursed by mail to vendors.

Efficiency: The length of time it takes vendors to receive their payments.

Quality: Direct mailing payments is more secure than transporting checks by courier.

Outcome: The average number of days it takes vendors to receive their payments.

FY 2010	FY 2011	FY 2012	FY 2013	Target FY 2014
3 business days	3 business days	3 business days	3 business days	3 business days

Purchasing – Call to Action - Business & Finance Objective #1: Ensure the alignment of resources to increase student achievement and organizational effectiveness.

Objective: To have no formal vendor protests of the awarding of bids or RFP's each year.

Output: Annual report of protests.

Efficiency: To lessen the number of protests through communication with our vendors.

Quality: Establishing and maintaining productive relationships with our vendors.

Outcome: # of protests received during each year.

FY 2010	FY 2011	FY 2012	FY 2013	Target FY 2014
0	0	0	0	0

Purchasing – Call to Action - Business & Finance Objective #1: Ensure the alignment of resources to increase student achievement and organizational effectiveness.

Objective: To complete purchase card audits on 100% of departments/schools with purchase-card holders each year.

Output: Audit process

Quality: Summary of the individual audit report and findings.

Outcome: % of audits completed compared to the goal as stated in the objective.

FY 2010	FY 2011	FY 2012	FY 2013	Target FY 2014
100%	100%	100%	100%	100%

Human Resources

Leadership Survey Results

Survey question:	<u>2010</u>	<u>2011</u>	<u>2012</u>
HR provides timely support in posting vacant positions and routing qualified candidates.	3.36	3.27	3.44
For questions about hiring, HR provides timely, accurate and consistent information.	3.32	3.17	3.29
Substitute Teacher Services provided substitutes that effectively managed classrooms.	3.07	3.06	2.86
Benefits Open Enrollment has worked smoothly this year through Employee Self Service.	3.40	3.30	3.29

Human Resources – Call to Action – Business and Finance Objective # 3: Ensure a workforce that is diverse, qualified, and skilled.

Objective: To hire 100% highly qualified teachers for all classroom positions.

Output: Having a highly qualified teacher in every classroom.

Efficiency: Number of positions meeting the highly qualified standards.

Quality: The highly qualified teacher guidelines under No Child Left Behind.

Outcome: % of highly qualified teachers versus the total number of all teaching positions.

FY 2010	FY 2011	FY 2012	FY 2013	Target FY 2014
99.6%	99.8%	99.9%	99.9%	100%

Instructional Data Services

Leadership Survey Results

Survey question:	<u>2010</u>	<u>2011</u>	<u>2012</u>
When their support is requested by my school, Instructional Data Services' (Assessment & Research/Instructional Data Reporting) staff is responsive and contributes to the development of teacher/leader/secretary skillfulness.	3.40	3.39	3.28

Instructional Data Reporting – Call to Action - Leadership Objective #1: Ensure implementation of strategies and systems to improve both student achievement and organizational performance.

Objective: To meet all State and Federal report submission deadlines.

Output: The following reports: October Count, End of Year, Office of Civil Rights, March Collection, Safety and Discipline

Efficiency: To have sufficient time allotted and/or scheduled to generate these reports in time for submission.

Quality: The verification of comprehensive and accurate report data.

Outcome: % of submissions that meet the goal as stated in the objective

FY 2010	FY 2011	FY 2012	FY 2013	Target FY 2014
100%	100%	100%	100%	100%

Instructional Data Reporting – Call to Action - Leadership Objective #1: Ensure implementation of strategies and systems to improve both student achievement and organizational performance.

Objective: To have less than 0.5% of counted students disallowed through the annual Colorado Department of Education enrollment audit.

Output: Annual October 1st count report

Efficiency: To consistently produce reports with accurate student counts which eliminates audit findings and adjustments.

Quality: # of audit adjustments

Outcome: % of disallowed student FTE resulting from CDE's audit

FY 2010	FY 2011	FY 2012	Target FY 2013	Target FY 2014
0.02%	.03%	.01%	.05%	.05%

Technology

Leadership Survey Results

Survey question:	<u>2010</u>	<u>2011</u>	<u>2012</u>
The district email system is available when I need it	3.59	3.54	3.58
When I call IT's Service Desk, it provides helpful service and meets my school's needs.	3.28	3.36	3.28
The district's new Technology Plan sets the right technology vision and direction for the district.	3.17	3.11	3.29
The district telephone system (including voicemail) is available when I need it.	3.20	3.12	3.21

Technology – Call to Action – Business and Finance Objective # 2: Provide Informational Technology that is current, safe, flexible, and effective.

Objective: To have high availability of district-wide services and applications during core business hours*.

Output: Fluid productivity by users of these systems.

Efficiency: Tracking and reporting the percentage of time that these systems are available.

Quality: Determine user satisfaction through customer survey.

Outcome: % of system availability during core business hours.

* Core business hours are between 7:00 a.m. to 7:00 p.m. Monday through Friday.

Service	System	FY 2012	FY 2013	Target FY 2014
Online Learning, PLC's and Content Management	Schoology	99.45%	99.94%	99.5%
Student Information System	Infinite Campus	99.72%	99.50%	99.5%
Facilities Maintenance Asset Lifecycle Management	Oracle ALM	99.60%	99.60%	99.5%
District External Website		87.91%	96.11%	99.5%
District Email System	OWA	96.11%	99.69%	99.5%
Substitute Teacher System	SEMS	99.69%	95.85%	99.5%
Online Employment Application	People Soft Recruiting	99.79%	95.95%	99.5%
Telephone System	Century Link/Cisco	95.95%	No data	99.5%
Voice Mail System	Call Pilot	No data	No data	99.5%
Employee Self Service	People Soft HR	No data	99.50%	99.5%
Financial System	People Soft Financials	90.48%	99.50%	99.5%

In fiscal year 2010 technology was implemented to measure system availability with metrics that more closely align with industry best practices. Transaction monitoring was developed to more closely resemble the user experience. The table above lists the core, enterprise-wide systems that are operating in the district, along with data for fiscal year 2010 and targets for fiscal year 2011. The target availability for these systems and services is 99.5 percent during core district business hours, from 7:00 AM to 7:00 PM.

*Note: PeopleSoft Upgrade during the July timeframe impacted service delivery goals for all PeopleSoft services and reflected a lower percentage of availability. Similarly with the Student Information System (Infinite Campus) percentages were lower due to summer upgrades and patches.

Transportation

Leadership Survey Results

Survey question:	<u>2010</u>	<u>2011</u>	<u>2012</u>
Transportation provides helpful service and meets my school's needs.	3.20	3.17	3.16

Transportation – Call to Action – Support Services Objective # 4: Ensure safe and efficient transportation services.

Objective: To reduce the number of at-fault accidents involving district buses for which there was an insurance pay out greater than the \$1000 deductible.

Output: Identify all at-fault accidents.

Efficiency: The number of at-fault accidents.

Quality: Decrease the number of at-fault accidents to improve student safety.

Outcome: Number of accidents that meet the criteria as stated in the objective.

FY 2010	FY 2011	FY 2012	FY 2013	Target FY 2014
35	44	35	40	31

Glossary

2012A Bond 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.

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.

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

Amendment 23: Amendment to the State Constitution approved by the voters in November 2000. This amendment requires that the state fund public education at a minimum of growth plus inflation plus one percent for the next ten years beginning with fiscal 2001/2002 and thereafter at growth plus inflation.

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

ARRA: American Recovery and Reinvestment Act of 2009.

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.

Basis of budgeting: Method used to determine when revenues and expenditures are recognized for budgetary purposes.

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 amendment: Modification of the adopted budget. Budget amendments must be approved by the Board of Education.

Budget transfer: The movement of budget dollars from one fund to another.

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 Results (BFR): A unique budgeting process that ties the goals of the district's Strategic Plan to available resources through the approval of submitted proposals.

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 outlay: Expenditures for real and personal property that have substantial cost and usefulness for more than one year.

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

Carry forward: Re-appropriated funds not spent in previous years.

Cash flow: The dollars flowing into and out of the district.

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

CCHE: Colorado Commission on Higher Education

CDE: Colorado Department of Education

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, preschool, and full-day kindergarten classes.

Compensation: Salary and benefits paid to employees for their services.

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.

COLA: Cost of Living Adjustment – An adjustment of the compensation rates.

C.R.S.: Colorado Revised Statute.

CSEA: Classified School Employees Association.

CSAP: Colorado Student Assessment Program.

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.

Discretionary programs: Programs that are not mandated by law or any other authority.

Early retirement: Typically the savings from the retirement of more senior, experienced and therefore higher paid certificated employees is used to cover the step and level increases for the remaining certificated employees.

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".

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

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.

ERD: This is an acronym that stands for Educational Research and Design. This is the new name for 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 replaces 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.

ESL: English as a Second Language. A mandated program.

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.

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 Enterprise Fund 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. There are some elementary schools that receive additional funding from the state for full-day kindergarten programs. The selection is based on percentage of free students to total student population.

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.

FY: Abbreviation for Fiscal Year. Jeffco’s fiscal year runs from July 1 to June 30 of the following year.

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): Conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

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.

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

I²a: Instruction/Intervention Assessment Project – Division of Instruction project to support curriculum, instruction, and assessment in schools. In 2006/07 an assessment program was piloted through the BFR process.

IBNR: Insurance claims Incurred but not Reported.

IDEA: Individuals with Disability Education Act 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.

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: This is the new division name for the formerly named division of School Management. 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 instruction services, developing curriculum, 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.

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

JCAA: Jefferson County Administrators' Association

JCAPP: Jefferson County Adolescence Parenting Program

JCEA: Jefferson County Education Association

LAN: Local Area Network

LEA: Learning and Educational Achievement.

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 includes revenue from property taxes and specific ownership taxes.

Major governmental funds: The General Fund, Debt Service Fund, Capital Project Fund including the 2005A Bond 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 (English as a Second Language), 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: 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: The Special Revenue Funds are considered non-major governmental funds for reporting the annual audited financial statements. The Special Revenue Funds include the Grants Fund and the Campus Activity Fund.

OCR: Office of Civil Rights

Ongoing Funds: Budget for Results Proposals which has funding that will continue for multiple years.

On-line students: Students enrolled in an on-line education program providing sequential program instruction to educate a child who resides in Colorado through services accessible on the World Wide Web and monitored by a district coordinator and a site coordinator. If an on-line program is provided by a charter school, the site coordinator has the sole responsibility for monitoring the program.

One-time Funds: Budgeting for Results Proposals that are funded for current year only.

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.

Out of District Placement: Placement of students to facilities out of the district.

PERA: Public Employees Retirement Association. Employee and employer contributions rates are legislated and required by law.

Per pupil funding: The amount that results from combining the statewide base revenue with the components of the formula. The per pupil funding is multiplied by student enrollment to determine funding, before accounting for on-line and at-risk students.

PPR: Per-Pupil Revenue - 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.

Program: A group of closely related activities or services provided by an organization within the district. Programs produce some type of measurable result. The activities or services can be mandatory or discretionary.

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 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 increase funding for schools.

SPED—Special Education: 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 Panel: Representatives of interest groups provide input, feedback and advice 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.

Statewide base per pupil funding amount: The dollar amount to which the factors are applied in determining the per pupil funding level.

Steps: Salary increases based of years of service. Typically, each year of service equates to one step. Steps have been suspended for two years due to deep budgetary reductions.

Supplemental Appropriation: A supplemental appropriation resolution can be adopted by the governing board if modifications to the adopted budget are required. An example would include when additional revenues are received by the district.

TABOR reserves: The Amendment passed by Colorado voters requires school districts set aside 3 percent of the annual revenue increase. Jeffco Public Schools currently has about \$14 million in TABOR reserves. The district can spend the interest on this reserve account.

TAN: Tax Anticipation Notes. Since the majority of taxes are not disbursed to school districts until the spring of each fiscal year, rather than borrow the necessary funds to operate and pay interest, Jeffco Public Schools sells notes through investment banking firms and earns a modest interest rate.

TCAP Transitional Colorado Student Assessment Program:

This is the state of Colorado's standardized assessment for Colorado public school students in grades three through ten. Students are tested in the subjects of math, writing, reading, and science.

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 are designed to help ensure that all children meet challenging state academic standards.

Total program: Per pupil funding multiplied by the number of pupils, plus on-line and at-risk funding.

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.

Variable costs: Costs that vary with an objective such as enrollment. Examples are teacher salaries and mileage.



Appendix A

Memorandum

To: Board of Education
Dr. Cynthia Stevenson, Superintendent

From: Lorie Gillis, Chief Financial Officer

Subject: 2012/2013 Budget Supplemental Appropriation –
November 2012 One-Time Mill Levy Override Funds

Background:

In November 2012 Jeffco voters approved a \$39 million mill levy override (MLO). No revenues associated with the proposed mill levy override were included in the 2012/2013 Adopted Budget. In the spring of 2013, the 2012/2013 school year, the District will receive approximately \$39 million in unplanned MLO property tax revenues. These revenues are referred to as **one-time funds** because they were not included or planned for in the District budget. The 2013/2014 Budget and future years budgets will include the 2012 MLO funds in revenue projections. Beginning in the 2013/2014 Budget, the \$39 million in MLO funds will become and will be budgeted as **on-going funds**.

2012/2013 Supplemental Appropriation MLO One-Time Funds:

Expenditure of the one-time MLO funds was not appropriated as part of the 2012/2013 budget and, therefore, needs to be appropriated so the District does not exceed BOE authorized spending levels for 2012/2013. Following is a list of items included in the proposed supplemental appropriation which will be funded by one-time MLO funding:

Furlough Days – \$5,000,000 – As presented and discussed throughout the election process, the District will cancel the furlough days originally planned for April and May of 2013. Elimination of the two furlough days will increase planned 2012/2013 expenditures by approximately \$5,000,000.

Instructional Reform – \$3,000,000 – To accommodate Information Technology and Educational Research and Design’s development and implementation of technology systems in support of personalized instruction, educator effectiveness, and PARCC readiness, \$3,000,000 will be transferred to the Technology Fund to cover development and implementation costs for LoudCloud’s Innovative Instructional System and additional enhancements to C-CAP.

Technology – \$750,000 – As part of the 2012/2013 reductions, the Information Technology Budget was reduced by \$750,000. These reductions have resulted in the slowing down of District technology initiatives and will likely impact the District’s ability to meet bandwidth and technology needs. Restoring 2012/2013 funding will support existing projects and support original timeline.

Safety and Security – \$800,000 – To accelerate and enhance the roll out of the school secured front entry project, the 2012/2013 transfer to Capital Reserve Fund will be increased. The 2012/2013 Budget continued a \$3 million decrease in the transfer to the Capital Reserve Fund that was implemented in 2011/2012.

2012/2013 Budget Supplemental Appropriation –
November 2012 One-Time Mill Levy Override Funds
March 7, 2013
Page 2

Time Pilot Program – \$300,000 – The Time Pilot program will continue for a second year. This program is designed to evaluate the use of extended school days and more effective use of available instructional time.

Other – \$75,000 – The 2012/2013 reduction list eliminated the employee retirement banquet (\$12K) and support for the Jefferson Foundation (\$13K). Restoring these items for the spring of 2012/2013 will support employee morale and bolster the Foundation in their support of the district and new grant dollars received through the Foundation. An additional \$50K is also needed to support School Management for the remainder of 2012/2013.

Staff continues to fine-tune 2012/2013 year-end projections. A year-end supplemental appropriation for all funds will be brought to the Board for approval in May. Your thoughtfulness, guidance, and support are appreciated.

Should you have any questions or require additional information, I can be reached at 303-982-6762.

Jefferson County School District No. R-1
 2012/2013 Fiscal Year Supplemental Budget Appropriation Resolution
 REVENUE


Sources of Revenue	2012/2013 Adopted Budget	Increase (Decrease)	2012/2013 Revised Budget
GENERAL FUND			
Property Taxes	261,651,300	39,000,000	300,651,300
GENERAL FUND TOTAL SUPPLEMENTAL		39,000,000	

Jefferson County School District No. R-1
 2012/2013 Fiscal Year Supplemental Budget Appropriation Resolution
 EXPENDITURES & APPROPRIATIONS

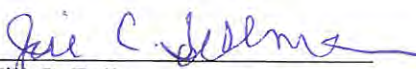
Description of Expenditure	2012/2013 Adopted Budget	Increase (Decrease)	2012/2013 Revised Budget
GENERAL FUND EXPENDITURES			
One-time only expenditures related to passage of mill levy override including \$5M for the restoration of the two planned furlough days, \$750K to restore funding for 2012/2013 IT reductions, \$300K for the school time pilot and \$12K for the the retirement banquet, \$13K for the Jefferson Foundation and \$50K for the support of school management.	557,241,500	6,125,000	563,366,500
GENERAL FUND TRANSFERS			
Transfer to Capital Reserve	20,556,000	800,000	21,356,000
Transfer to Technology Fund for instructional infrastructure	2,450,000	3,000,000	5,450,000
GENERAL FUND TOTAL SUPPLEMENTAL		9,925,000	

BE IT RESOLVED by the Board of Education of Jefferson County Public Schools that the above amounts are appropriated and revised organizational budgets adopted for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Adopted the 7th day of March, 2013.

By: 
Lesley Dahlkemper
President, Board of Education

(SEAL)

Attest: 
Jim C. Fellman
Secretary, Board of Education

Memorandum

To: Board of Education
Dr. Cynthia Stevenson, Superintendent

From: Lorie Gillis, Chief Financial Officer

Subject: Supplemental Appropriation for 2012/2013 Budget

In preparing the 2013/2014 Budget, all funds were reviewed to finalize 2012/2013 supplemental appropriation requirements. Changes in budgetary appropriations (expenditures and transfers) require Board of Education approval. Several line items in this supplemental appropriation are related to the 1 percent cost increase associated with the elimination of furlough days and subsequent reinstatement of work days.

The major reasons and assumptions for any changes are listed below:

- **General Fund**
 - Revenues adjusted to reflect final State revenue estimates and higher than anticipated fee collection.
 - Increase appropriation by \$9,000,000 due to additional school-based staff, the spend down of school reserve balances, election costs, and salary accrual.
 - Child Care Fund Transfer increased \$69,100 to reflect actual Colorado Preschool Program slots and final per pupil funding.
 - Capital Reserve Fund Transfer increased \$170,000 for athletic track resurfacing.
 - Insurance Reserve Fund Transfer increased \$17,700 for the increase in salaries related to the elimination of furlough days and reinstatement of work days.
 - Campus Activity Fund Transfer increased \$100,000 to reflect the increase in waived student fees.
 - Transportation Fund Transfer increased \$143,100 for the increase in salaries related to the elimination of furlough days and reinstatement of work days.
- **2012A Bond Fund**
 - Revenue increased due to proceeds from new Bond issue.
 - Increase appropriation by \$8,100,000 to cover the commencement of the bond projects.
- **Debt Service Fund**
 - Revenue increased due to proceeds from refunded Bonds potentially offset by property tax and interest decreases.
 - Increase appropriation by \$84,644,600 due to bond refunding.

- **Campus Activity Fund**
 - Revenue increased due to an increase in transfer from the General Fund to cover waived student fees.
 - Increase appropriation by \$300,000 to cover increased spending by schools primarily driven by timing of activities.

- **Transportation Fund**
 - Revenue increased due to higher than anticipated collection of transportation fees and transfer from the General Fund to cover the increased salary cost related to the elimination of furlough days and reinstatement of work days.
 - Increase appropriation by \$1,094,500 to cover increase in salary cost related to the elimination of furlough days and reinstatement of work days and an increase in bus driver and para-educator costs related to special education students.

- **Food Service Fund**
 - Revenue increased due to USDA Commodities and Federal/State reimbursement.
 - Increase appropriation by \$1,586,900 to cover increased food costs and the increase in salary cost related to the elimination of furlough days and reinstatement of work days.

- **Property Management Fund**
 - Revenue increased due to increased fees collected from building rental.
 - Increase appropriation by \$450,000 to fund additional facility maintenance needs and building enhancement in support of organizational needs.

- **Technology Fund**
 - Revenue increased due to infrastructure billings from the General Fund and an increase in the transfer from the General Fund for technology infrastructure made possible by the mill levy override.
 - Increase appropriation by \$1,136,300 to cover the increase in salary cost related to the elimination of furlough days and reinstatement of work days and increased costs driven by the timing of technology projects.

- **Insurance Reserve Fund**
 - Revenue increased due to transfer from the General Fund to cover the increase salary cost related to the elimination of furlough days and reinstatement of work days.
 - Increase appropriation by \$800,000 due to incurred but not reported (IBNR) adjustment and the claims reimbursement for Golden High School.

- **Charter School Fund**
 - Revenue increased due to adjustments for official student counts and capital lease financing.
 - Increase appropriation by \$25,000,000 due to capital lease refunding expenses.

Should you have any questions or require additional information, please give me a call. I can be reached at (303) 982-6762.

Jefferson County School District No. R-1
2012/2013 Fiscal Year Supplemental Budget Appropriation Resolution
REVENUE

Sources of Revenue	2012/2013 Revised Budget March 7, 2013	Increase (Decrease)	2012/2013 Revised Budget May 30, 2013
GENERAL FUND			
Property Taxes	300,651,300	(1,751,300)	298,900,000
State of Colorado	282,924,700	9,495,300	292,420,000
Specific Ownership Taxes	23,200,700	1,399,300	24,600,000
Investment Earnings	200,000	(50,000)	150,000
Tuition, Fees & Other	14,717,000	673,000	15,390,000
GENERAL FUND TOTAL SUPPLEMENTAL	621,693,700	9,766,300	631,460,000
2012A BOND FUND			
Proceeds from new Bond issue	-	116,964,800	116,964,800
2012A BOND FUND TOTAL SUPPLEMENTAL	-	116,964,800	116,964,800
DEBT SERVICE FUND			
Property tax and interest	81,415,100	(29,370,400)	52,044,700
Proceeds from refunded Bonds	-	82,972,000	82,972,000
DEBT SERVICE FUND TOTAL SUPPLEMENTAL	81,415,100	53,601,600	135,016,700
CAMPUS ACTIVITY FUND			
Increase in transfer from the General Fund	500,000	100,000	600,000
CAMPUS ACTIVITY FUND TOTAL SUPPLEMENTAL	500,000	100,000	600,000
TRANSPORTATION FUND			
Higher than anticipated transportation fees collected	7,550,000	450,000	8,000,000
Increase in transfer from the General Fund	13,855,500	143,100	13,998,600
TRANSPORTATION FUND TOTAL SUPPLEMENTAL	21,405,500	593,100	21,998,600
FOOD SERVICE FUND			
USDA Commodities	1,250,000	160,500	1,410,500
Federal/State Reimbursement	11,400,000	1,135,800	12,535,800
FOOD SERVICE FUND TOTAL	12,650,000	1,296,300	13,946,300

PROPERTY MANAGEMENT FUND			
Building Rental	1,575,000	125,000	1,700,000
PROPERTY MANAGEMENT FUND TOTAL	1,575,000	125,000	1,700,000
TECHNOLOGY FUND			
General Fund billings	9,758,300	903,900	10,662,200
Billing to General Fund-Infrastructure	2,450,000	3,000,000	5,450,000
TECHNOLOGY FUND TOTAL	12,208,300	3,903,900	16,112,200
INSURANCE RESERVE FUND			
Transfer from General Fund	6,581,000	17,700	6,598,700
INSURANCE RESERVE FUND TOTAL	6,581,000	17,700	6,598,700
CHARTER SCHOOL FUND			
Charter revenue and capital lease	38,000,000	37,000,000	75,000,000
CHARTER SCHOOL FUND TOTAL	38,000,000	37,000,000	75,000,000

Jefferson County School District No. R-1
2012/2013 Fiscal Year Supplemental Budget Appropriation Resolution
EXPENDITURE APPROPRIATION

Description of Expenditure	2012/2013 Revised Budget March 7, 2013	Increase (Decrease)	2012/2013 Revised Budget May 30, 2013
GENERAL FUND EXPENDITURES			
Additional school-based staff, spend down of school reserve balances, election costs, and salary accrual	563,205,700	9,000,000	572,205,700
GENERAL FUND TRANSFERS			
Transfer to Child Care Fund	3,996,900	69,100	4,066,000
Transfer to Capital Reserve Fund	21,356,000	170,000	21,526,000
Transfer to Insurance Reserve Fund	6,581,000	17,700	6,598,700
Transfer to Campus Activity Fund	500,000	100,000	600,000
Transfer to Transportation Fund	13,855,500	143,100	13,998,600
GENERAL FUND TOTAL SUPPLEMENTAL	609,495,100	9,499,900	618,995,000
2012A BOND FUND			
New bond program resulting from the November election	-	8,100,000	8,100,000
2012A BOND FUND TOTAL SUPPLEMENTAL	-	8,100,000	8,100,000
DEBT SERVICE FUND			
Boarad approved Bond refunding	72,702,400	84,644,600	157,347,000
DEBT SERVICE FUND TOTAL SUPPLEMENTAL	72,702,400	84,644,600	157,347,000
CAMPUS ACTIVITY FUND			
Increased spending by schools	23,802,600	300,000	24,102,600
CAMPUS ACTIVITY FUND TOTAL SUPPLEMENTAL	23,802,600	300,000	24,102,600
TRANSPORTATION FUND			
Salary cost for elimination of furlough days and reinstatement of work days and an increase in bus driver and para-educator costs related to special education students	21,405,500	1,094,500	22,500,000
TRANSPORTATION FUND TOTAL SUPPLEMENTAL	21,405,500	1,094,500	22,500,000
FOOD SERVICE FUND			
Salary cost increase related to elimination of furlough days and reinstatement of work days and an increase in food costs.	23,985,500	1,586,900	25,572,400
FOOD SERVICE FUND TOTAL	23,985,500	1,586,900	25,572,400

PROPERTY MANAGEMENT FUND			
Facility maintenance needs and building enhancement in support of organizational needs.	1,455,200	450,000	1,905,200
PROPERTY MANAGEMENT FUND TOTAL	1,455,200	450,000	1,905,200

TECHNOLOGY FUND			
Salary cost increase related to elimination of furlough days and reinstatement of work days and increased costs driven by the timing of technology projects.	19,815,700	1,136,300	20,952,000
TECHNOLOGY FUND TOTAL	19,815,700	1,136,300	20,952,000

INSURANCE RESERVE FUND			
Incurred but not reported (IBNR) adjustment and the claims reimbursement for Golden High School.	8,179,200	800,000	8,979,200
INSURANCE RESERVE FUND TOTAL	8,179,200	800,000	8,979,200


CHARTER SCHOOL FUND			
Capital lease	50,000,000	25,000,000	75,000,000
CHARTER SCHOOL FUND TOTAL	50,000,000	25,000,000	75,000,000

BE IT RESOLVED by the Board of Education of Jefferson County Public Schools that the above amounts are appropriated and revised organizational budgets adopted for the fiscal year beginning July 1, 2012, and ending June 30, 2013.

Adopted this 30th day of May, 2013.

By: 
Lesley Dahlkemper
President, Board of Education

(SEAL)

Attest: 
Jill C. Fellman
Secretary, Board of Education

RESOLUTION

**AUTHORIZING THE USE OF A PORTION OF BEGINNING FUND BALANCE AS
AUTHORIZED BY COLORADO STATUTES**

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 and Campus Activity 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 2012/2013 Beginning Fund Balance for the following funds: Capital Reserve Fund in the amount of \$8,384,300 related to the timing of planned projects; Debt Service Fund in the amount of \$23,880,300 due to the decline in revenue as a result of lowering the debt service mills levied for property tax collection and the costs associated with refunding selected bonds; and Campus Activity Fund in the amount of \$1,475,600 related to a decline in revenue from student participation fees.

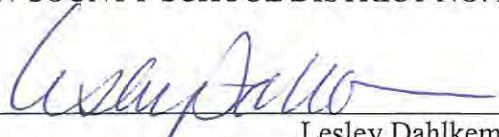
BE IT FURTHER RESOLVED, the use of this portion of these beginning fund balances for the purpose/s set forth above will not lead to ongoing deficits in the funds.

Adopted this 30th day of May, 2013.

JEFFERSON COUNTY SCHOOL DISTRICT NO. R-1


(SEAL)

by:



Lesley Dahlkemper
President, Board of Education

Attest:



Jill C. Fellman
Secretary, Board of Education

**Jefferson County School District No. R-1
2013/2014 Fiscal Year Budget Adoption and
Appropriation RESOLUTION**

WHEREAS, the Jefferson County Public School District annual budget for the fiscal year 2013/2014 has been established and two public hearings have been held after duly published public notices; and

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 in the total amount of \$958,792,300 which includes the following funds:

	2013/2014 Budget Appropriation
General Fund	\$ 634,753,800
Capital Project Fund	
Capital Reserve Fund	30,529,400
2012A Bond Fund	27,162,800
Debt Service Fund	49,913,500
Special Revenue Funds	
Campus Activity Fund	23,884,600
Grant Fund	38,463,500
Transportation Fund	22,007,300
Enterprise Funds	
Food Service Fund	25,711,900
Child Care Fund	15,002,400
Property Management Fund	1,506,600
Internal Service Funds	
Employee Benefits Fund	6,466,300
Central Services Fund	3,602,500
Technology Fund	19,977,600
Insurance Reserve Fund	8,310,100
Charter Schools	51,500,000
Total Appropriation All Funds	\$ 958,792,300

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 2013/2014 Proposed Budget for all funds as submitted to the Board by the Superintendent on April 26, 2013, with immaterial modifications and corrections presented to the Board of Education on May 2 and May 30, 2013, be approved, adopted and appropriated as the budget of revenues and expenditures for the School District for the ensuing fiscal period beginning July 1, 2013 and ending June 30, 2014.

BE IT FURTHER RESOLVED, that amounts which were budgeted and appropriated for the 2012/2013 fiscal year budget; which are authorized to be expended, reserved, encumbered or in the case of the Grant Fund or Capital Reserve Fund committed for various purposes and projects by Board action prior to June 30, 2013; and which are incomplete at that time be, and

hereby are, ratified and re-appropriated for the 2013/2014 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 2013/2014 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.

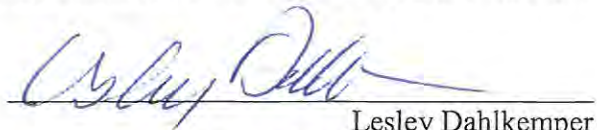
BE IT FURTHER RESOLVED, that the designation "Adopted Budget," the name of the Jefferson County School District No. R-1, the date of adoption and the signature of the President of the Board of Education be entered upon the Adopted Budget and that the Adopted Budget, together with the Budget Resolution, be placed on file at the principal administrative office of the School District, where both shall remain throughout the 2013/2014 fiscal year and be open for inspection during reasonable business hours.

Adopted this 30th day of May, 2013

JEFFERSON COUNTY SCHOOL DISTRICT NO. R-1

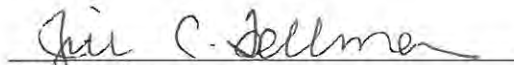
(SEAL)

by:



Lesley Dahlkemper
President, Board of Education

Attest:


Jill C. Fellman
Secretary, Board of Education

Signed after printing document.

RESOLUTION

**AUTHORIZING THE USE OF A PORTION OF BEGINNING FUND BALANCES
AS AUTHORIZED BY COLORADO STATUTES**

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, 2012A Bond Fund, Campus Activity Fund, Employee Benefits Fund, Central Services Fund, 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 2013/2014 Beginning Fund Balance for the following funds: Capital Reserve Fund in the amount of \$7,593,400 for capital renewal projects; Bond Fund in the amount of \$27,039,600 for highest priority capital projects; Campus Activity Fund in the amount of \$175,600 related to participation, a decline in fee collections, timing of activities, and an increase in amount of waived fees reimbursed to schools; Child Care Fund in the amount of \$147,000 for budgeted operating expenses; Employee Benefits Fund in the amount of \$665,800 related to less revenue as district changes from a self-insured plan to a fully-insured plan and due to increased expenditures related to health care reform; Central Services Fund in the amount of \$999,000 for investments in equipment, supplies and technology infrastructure; Technology Fund in the amount of \$421,400 for spend down of reserves due to timing of planned projects including district-wide investments in infrastructure, and Insurance Reserve Fund in the amount of \$597,000 related to timing of claims and increases in premiums.

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 30th day of May, 2013.

JEFFERSON COUNTY SCHOOL DISTRICT NO. R-1


(SEAL)

by:



Lesley Dahlkemper
President, Board of Education

Attest:



Jill C. Fellman
Secretary, Board of Education

RESOLUTION

**AUTHORIZING THE CHIEF FINANCIAL OFFICER AND THE SUPERINTENDENT
TO BORROW UNENCUMBERED MONEY FROM OTHER DISTRICT
FUNDS AUTHORIZED BY COLORADO STATUTES**

WHEREAS, CRS 22-44-113 authorizes the borrowing of unencumbered moneys from any one fund, except the Bond Redemption Fund, and

WHEREAS, moneys borrowed from a fund pursuant to applicable laws must be repaid to the fund when needed to meet obligations of the fund, and

WHEREAS, any such loan shall be repaid not later than three months after the beginning of the following budget year; and

WHEREAS, in order to meet ongoing obligations of the Food Services Fund, the Grants Fund, the Transportation Fund, and the Technology Fund it may be necessary to temporarily borrow up to \$15,000,000, and

WHEREAS, estimated unencumbered moneys not to exceed \$15,000,000 are available in the General Fund, during fiscal year 2013/2014.

NOW, THEREFORE, BE IT RESOLVED:

The Board of Education authorizes the borrowing of up to \$15,000,000 from unencumbered moneys in the General Fund, for the benefit of the Food Services Fund, the Grants Fund, the Transportation Fund, and the Technology Fund effective July 1, 2013. This funding will be repaid to said funds no later than June 30, 2014.

Adopted this 30th day of May, 2013.

JEFFERSON COUNTY SCHOOL DISTRICT NO. R-1


(SEAL)

by:



Lesley Dahlkemper
President, Board of Education

Attest:



Jill C. Fellman
Secretary, Board of Education