

2015-2016 ADOPTED BUDGET

July 1, 2015 - June 30, 2016





Building Bright Futures

Jefferson County School District, No. R-1

1829 Denver West Drive, Bldg. 27

Golden, Colorado 80401

www.jeffcopublicschools.org

2015/2016 Adopted Budget

Presented to the Board of Education
June 18, 2015

Ken Witt	President
Julie Williams.....	First Vice President
Lesley Dahlkemper	Second Vice President
John Newkirk	Secretary
Jill Fellman.....	Treasurer
 Dan McMinimee	 Superintendent

Prepared by the Office of Budget Management and Development
Kathleen Askelson, Chief Financial Officer



Building Bright Futures



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Jefferson County School District, No. R-1
Colorado**

For the Fiscal Year Beginning

July 1, 2014

Executive Director



Building Bright Futures

August 7, 2015

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

Transmittal of the 2015/2016 Budget

We are pleased to present the 2015/2016 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 incorporates legislated direction for State funding and the final direction given by the Board of Education on June 2, 2015. Sound financial decisions and strong leadership continue to be essential in maintaining the long-term financial health of the district.

The Process & Timeline

The 2015/2016 budget was the culmination of work that began in August 2014 and continued through the adoption of the budget in June 2015. The budget development was a multifaceted process that was directed by the Board of Education. Information and forecasts were presented to the Board, community and stakeholders throughout the year to communicate changes in enrollment, funding and legislation.

The district values community input to help inform the Board on priorities and needs in our schools and communities. Several opportunities for communication were identified as part of the budget process. Six budget forums were held throughout the district to provide a venue for the community to gather and discuss top priorities. An online budget survey was available in four languages for three weeks that asked respondents to prioritize spending and where they would target additional funding. School accountability committees met at their schools to discuss needs at the site level and report those top concerns to the Strategic Planning and Advisory Council. School leadership, administrative staff and the superintendent's cabinet also provided input on budget needs.

In November, the governor released an early forecast for the 2015/2016 budget. Quarterly forecasts were released by the Colorado Office of State Budget and Planning and Legislative Council that provided indicators on the economy and outlooks for school finance funding.

In March, the financial services department brought forth the summary of this community input and estimated forecasts. As per statute, the proposed budget was presented to the Board of Education prior to June 1st with final adoption by June 30th. This intensive process with ongoing stakeholder interaction produced a balanced budget that continues to uphold the district values of allocating resources to enhance student achievement and of being transparent, compliant and fiscally responsible.

Student Based Budgeting

For the 2015/2016 school year, student-based budgeting was implemented for the majority of school sites. The student-based budgeting model allocated resources to schools based on their student counts and factors such as at-risk. This budgeting model directed more funds to schools

in support of school-based decision-making. The model provided equity as funds were allocated in a uniform and consistent process that was based on the population the individual school serves. It provided flexibility for site-based decisions for staffing and spending within limited parameters known as defined autonomy.

This large implementation involved over 130 sites and launched during the budget process. Schools were trained and began allocating budgets in January. School budgets were completed in the new model earlier than in the previous model. The success of this project was a direct result of the hard work of the budget department and the school innovation and effectiveness department. The support of the superintendent, management and the Board of Education were instrumental in the success of the roll out of this new model.

Negotiations with Employee Associations

Negotiations with the Jefferson County Education Association (JCEA) were not complete at the time of this document. The full bargaining agreement is currently under negotiations. A memorandum of understanding between JCEA and the district regarding salary placements and compensation was approved by the Board of Education on June 11, 2015. The memorandum defined licensed staff new hire placements; a 1 percent average compensation increase differentiated by staff performance; and adjustments to specific current staff salaries, also differentiated, for those licensed staff that may be impacted by the change in the new hire placements. Negotiations with the Classified Staff Employees Association are complete and include a 1 percent compensation increase.

Budgetary Assumptions

The budget incorporates the final revenue amounts determined by the Colorado State Legislature and the Colorado Department of Education. The state funding amount for the 2015/2016 school year increased by approximately 2.8 percent for inflation and growth over the funding level of 2014/2015. State funding included \$2M to buy down the negative factor.

The Board of Education provided direction on new expenditures for the 2015/2016 increase in funding. These expenditures support the identified Board goals for improving student achievement and are responsive to community values. Details on revenue and expenditure changes that are included in the budget can be found in the Financial Section of the budget document.

Reserves

The district remains financially-sound and strategic with regard to financial planning and management. Immediate budgetary challenges were lessened with the uptick in state funding. District advisory groups, including the Financial Oversight Committee, have recommended that reserve balances be rebuilt to a level more in line with industry standards. The Board recognizes the importance of having adequate reserves to allow the district to adjust to future economic fluctuations. The increased revenue from the state provided an opportunity to begin rebuilding reserve balances that were strategically spent down to the legal minimum during times of deep funding cuts; however, with limited increases in revenue and many competing priorities, the Board of Education chose to direct increased revenues to compensation and facilities and to fully equalize charter schools in the mill levy overrides. It is important to note that although state funding has increased, the negative factor remains a component of the school finance formula that is removing \$855M from 2015/2016 K-12 Education funding across the state.

Summary

The district is relentless in its focus to improve student achievement. Student achievement has been the lens through which budgetary investment decisions included in the budget were made. Our Mission: ***To provide a quality education that prepares all children for a successful future.***

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 district's strategic goals, the Board End's Policies and, most importantly, the students of Jefferson County. .

Respectfully Submitted,

A handwritten signature in black ink that reads "Kathleen Askelson". The signature is written in a cursive, flowing style.

Kathleen Askelson
Chief Financial Officer



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Introduction

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

- ✦ Organizational overview
- ✦ District mission, objectives, and values
- ✦ Financial status summary
- ✦ Current budget assumptions
- ✦ Long term budget outlook
- ✦ Criteria for short and long term financial planning
- ✦ Staffing and enrollment summaries
- ✦ Performance data
- ✦ Statistical data

Demographics

Jefferson County School District, No. R-1 (Jeffco) is the second largest K-12 school district in the state of Colorado serving nearly 87,000 students annually and is the 37th largest district in the nation¹. 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 550,000.

Jeffco operates a wide variety of facilities including 152 schools plus 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.



¹ American School and University 2014 AS & U 100

Economic Outlook

National Economy

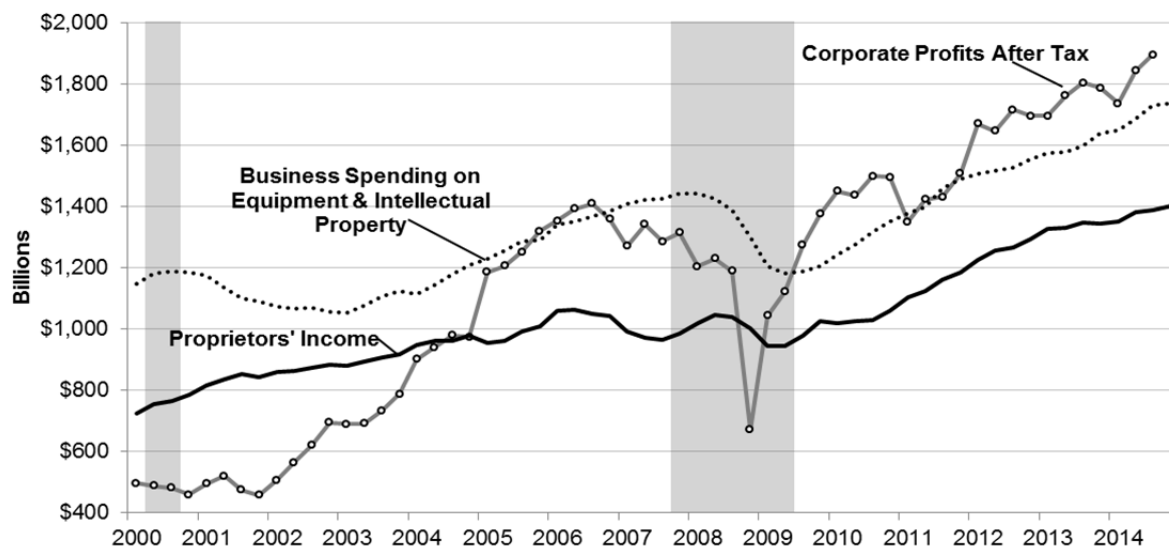
Growth in the national economy remains strong. Business and consumer confidence continues to boost economic indicators above historical levels. The Institute for Supply Management (ISM) indices for manufacturing and non-manufacturing that reflect national economic momentum continue to be above 50, indicating growth. The national gross domestic product (GDP) increased to an annual rate of 2.6 percent in the fourth quarter of 2014. Consumer spending added 2.9 percent to the GDP, the largest addition since the recession. The GDP growth slowed from the third quarter due to declines in government spending and net exports. Federal defense spending fell 3.3 percent in the fourth quarter. Low oil prices have been a net positive for the nation; however, some areas have been negatively impacted.

The national labor market continued to improve in 2014 but still has individuals who are discouraged workers and some working part time when desiring full time positions. Over 5 million nonfarm jobs were added in 2014. Employment growth was widespread through the private sectors. The federal government still showed declines while state and local governments grew. The nationwide unemployment rate dropped to 5.5 percent in February 2015. The improved employment translates to healthier households that boost consumer spending and business activity promoting growth in earnings and investments.

There is risk from the Federal Reserve and the anticipated tightening of its monetary policy. Changes could cause interest rates to rise in the future and potentially slow growth. The global economy can have areas of weaknesses that could also impact the U.S. economy. The dollar is currently strong internationally and U.S. exports to foreign countries grew 3.7 percent between 2013 and 2014. The expectation is for the national economy to continue accelerating through 2015 primarily with business growth.

Business Income and Spending

Seasonally Adjusted Annualized Data



Source: Focus Colorado: Economic and Revenue Forecast

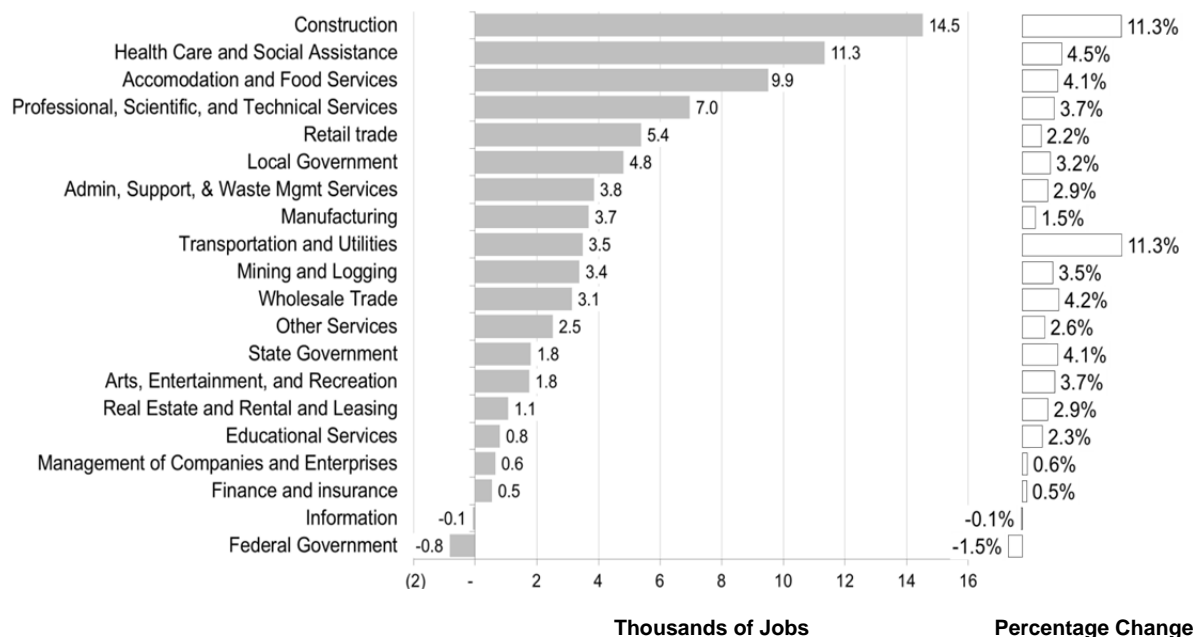
Colorado Economy

Colorado's economic growth is also strong and continues to outpace the nation in many indicators. The state has a diverse set of industries with construction showing the largest growth in 2014. Low oil prices have moderated the Colorado economy expansion in 2015. A large amount of oil and gas industry is located in the northern area of the state and negatively impacting portions of the economy. The majority of growth is in the Denver area and northern Front Range. Several areas in the state have average home prices still below pre-recession levels, and southern rural communities continue to suffer from drought conditions.

The Denver-Boulder-Greeley consumer price index (CPI) is expected to be 2.6 percent in 2015, higher than the national CPI of 1.5 percent. Fixed costs such as utilities, rent and housing are the largest contributors to state inflation.

The Colorado labor market improved in 2014, with Colorado firms adding 79,100 jobs. Unemployment for Colorado was 4.2 percent in December 2014. Underemployment (measures people who do not have a job but sought one during the last year and people working part time) for Colorado was at 9.4 percent in 2014, down from 12.5 percent in 2013. The construction industry added the most jobs of any sector. The labor market is expected to continue to improve in the state even with moderation in the oil and gas industry.

Colorado Nonfarm Employment Growth by Sector, 2014

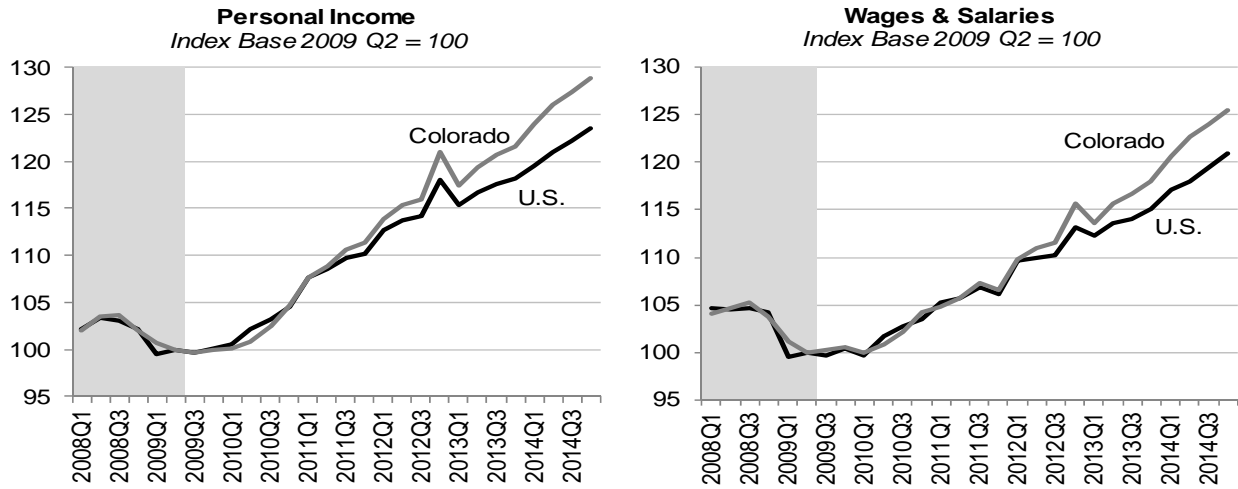


Source: Focus Colorado: Economic and Revenue Forecast

Personal income, wages and salaries in Colorado have outpaced national growth. Increased wages have pushed personal income increases, resulting in additional consumption. Retail trade increased in 2014. With drops in gas prices, consumption increased in other retail sectors. Colorado personal income is estimated to increase 5.4 percent in 2015, and retail sales is estimated to grow 5.9 percent in 2015.

Personal Income and Wages and Salaries

Indexed Data through Third Quarter 2014



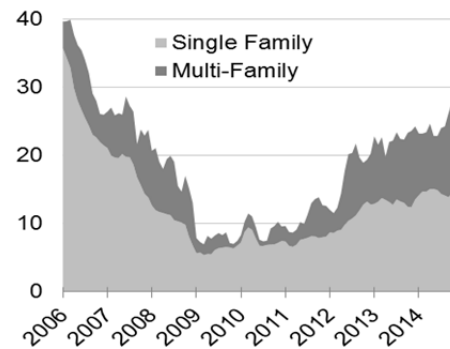
Source: Focus Colorado: Economic and Revenue Forecast

Housing has been an important driver in the Colorado economic recovery. Residential construction in Colorado continues to outpace the nation. Permits for residential construction rose 6.7 percent in 2014 and is estimated to be 9 percent in 2015.

The Colorado economy is expected to continue to grow at historic trends through 2015. Risks to the Colorado economy are also from the potential of tightening the monetary policy and oil prices. Reduced oil prices result in lower capital expenditures from the oil and gas industry. Current estimates are for oil prices to gradually increase in 2015 but are volatile and not prone to be easily predicted.

Colorado Permits

Thousands



Source: Focus Colorado: Economic and Revenue Forecast

Colorado State Revenue and Budget

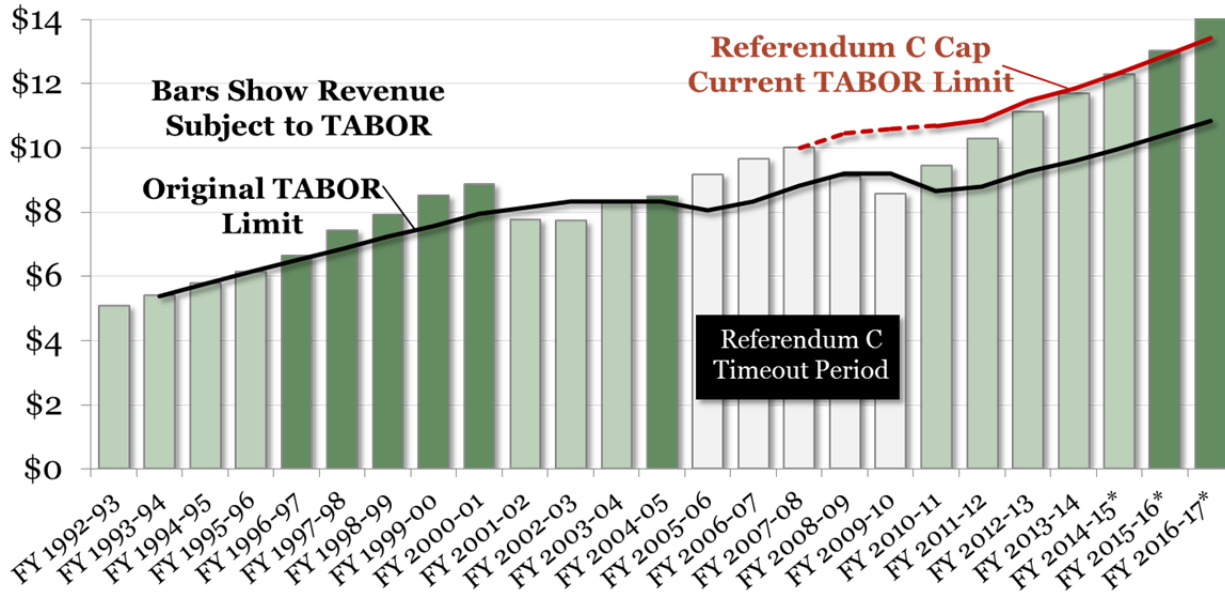
Colorado's economic growth continues to generate revenue for the state. Revenue is estimated to grow \$684M (7.6 percent) in 2014/2015 for a total of \$9.7B and is forecasted to grow \$600M (5 percent) in 2015/2016 for a total of \$10B. All categories of the state's general fund revenue will contribute to this growth. Revenue estimates increased from the December 2014 forecast to the March 2015 forecast due to the strong economy.

Article X, Section 29, of the Colorado Constitution, the Taxpayer's Bill of Rights (TABOR) limits the amount of revenue the state may retain and either spend or save. The limit is equal to the previous year's limit or revenue, whichever is lower, adjusted for inflation and population growth, plus any revenue changes approved by voters. Referendum C allowed the state to spend all revenue collected above the limit during a five-year timeout period from 2005/2006 to 2009/2010. Starting in 2010/2011 Referendum C provided a revenue Cap amount above the TABOR limit that could also be kept. The Cap is adjusted annually for inflation, population growth and other TABOR adjustments. TABOR requires revenue collected beyond the

Referendum C Cap to be refunded to taxpayers. Revenue is forecasted to exceed the C Cap by \$66.1M in 2014/2015, \$116.8M in 2015/2016 and \$434.9M in 2016/2017. The refunds are processed the following years through three different mechanisms: sales tax refunds, earned income tax credits and temporary reductions in income tax rates. The size of the refund determines which mechanism to use. Of note is that regardless of what revenue stream creates the TABOR refund, the General Fund provides the refund.

TABOR Revenue, the TABOR Limit Base, and the Referendum C Cap

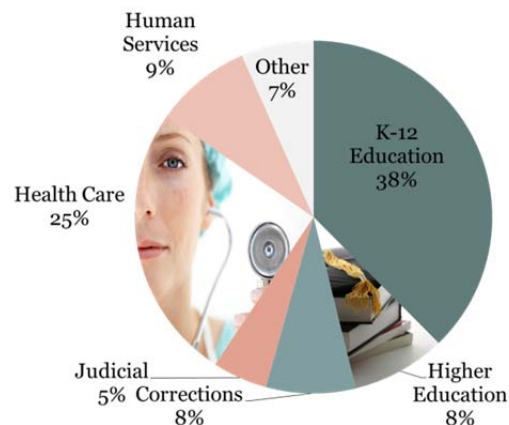
Dollars in Billions



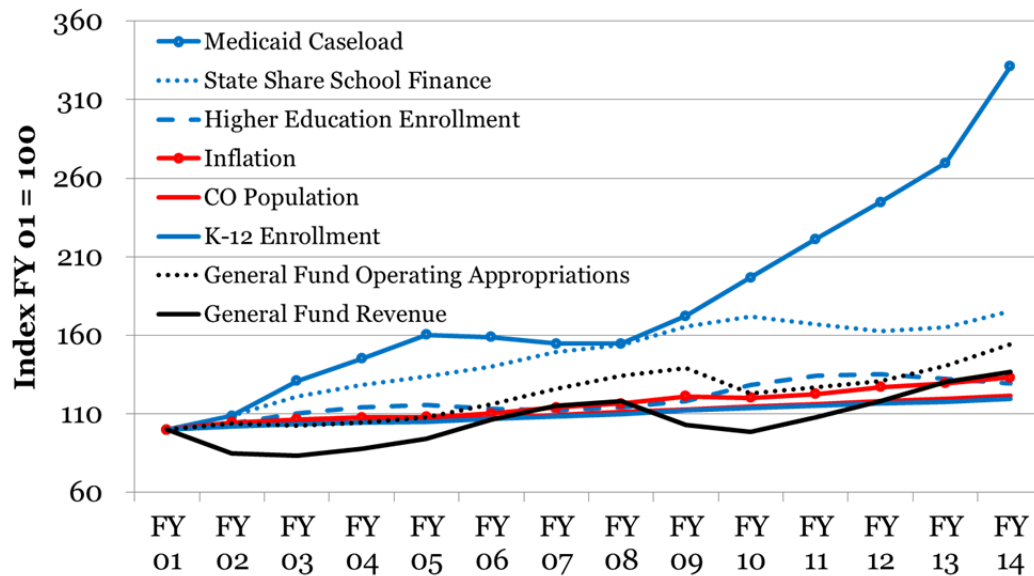
Source: Colorado State Controllers Office and Legislative Council Staff.

In addition to TABOR refunds, competing priorities for programs at the state level cause pressure on the state's budget. Along with K-12 Education and the State Education Fund, the state also funds Health Care Policy and Financing (includes Medicaid), Human Services, Higher Education, Corrections and other programs. Medicaid caseload growth has outpaced all other growth in programs in the state.

State FY 2014/2015 General Fund Operating Budget



Colorado State General Fund Budget – Medicaid Caseload Growth



Source: Colorado Department of Education, U.S. Census Bureau, Bureau of Labor Statistics, and JBC Staff.

Colorado School Finance Act and State Legislation

School funding in Colorado is determined by legislation and referred to as the School Finance 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 the *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 implemented in 2010/2011 to reduce the level of K-12 funding while remaining within legal limits of the funding formula. This means that school districts across the state were receiving \$880M less in 2014/2015 than they should be receiving under a fully funded school finance formula.

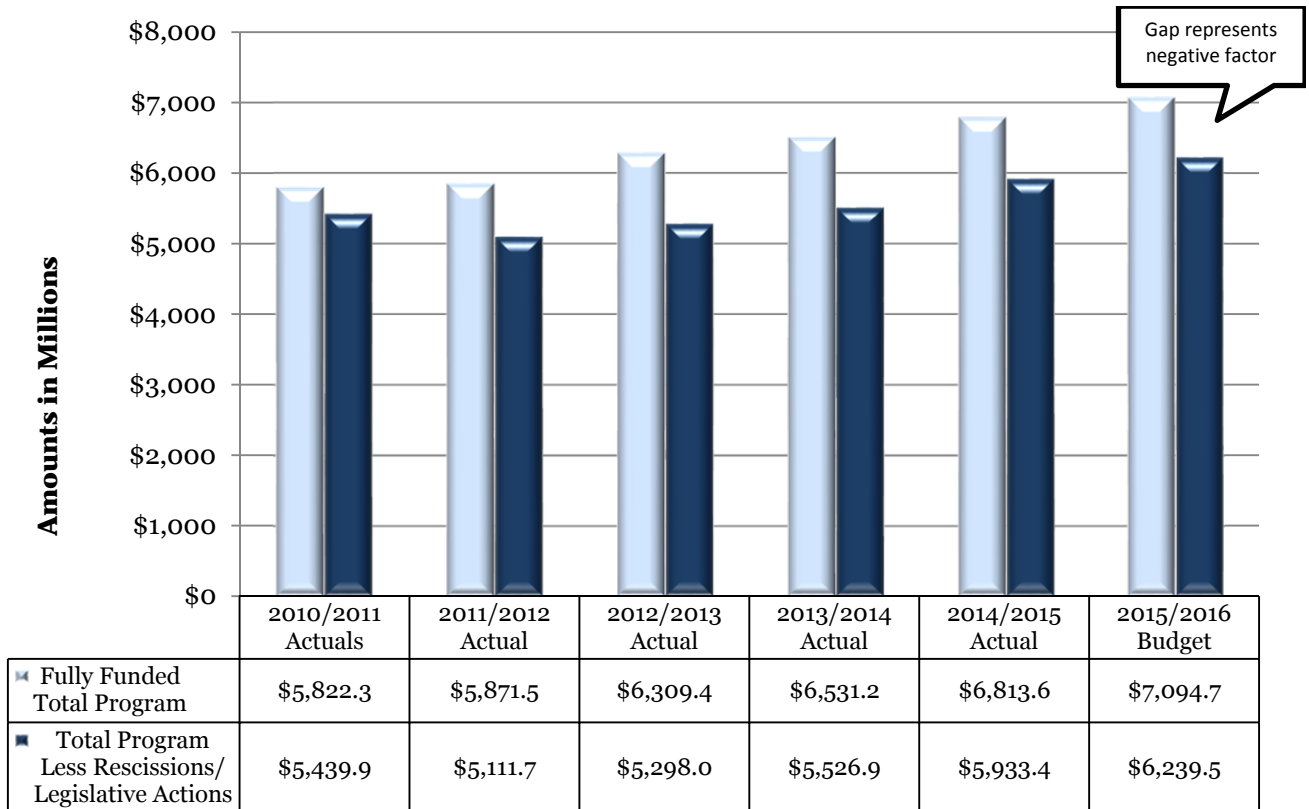
The deficit gap created by the negative factor grew for four years since its creation and then peaked at 16 percent (\$1B) in 2012/2013. In 2014/2015, the new Student Success Act bought down the negative factor by \$110M. For 2015/2016, K-12 funding will increase for the third year in a row. The School Finance Act provides an increase of 2.8 percent for inflation plus growth and also an additional buy down of the negative factor of \$25M. This will reduce the negative factor to approximately \$855M. There continues to be concern at the state level of the ability to sustain the funding in ongoing years with other funding pressures and TABOR refunds.

The negative factor has become a mechanism by which the state balances its budget instead of a temporary means to curb the state General Fund budget which would be eliminated once the economy began to strengthen. The debate has boiled down to an argument over the perception that the negative factor is a tool to arrive at an amount that the state is *willing* to budget for K-12 education versus what the state is *able to* or *should* budget for K-12 education. There was a continued unified and concerted effort during the 2015 session amongst an overwhelming majority of superintendents across the state to advocate for the buy down and eventual

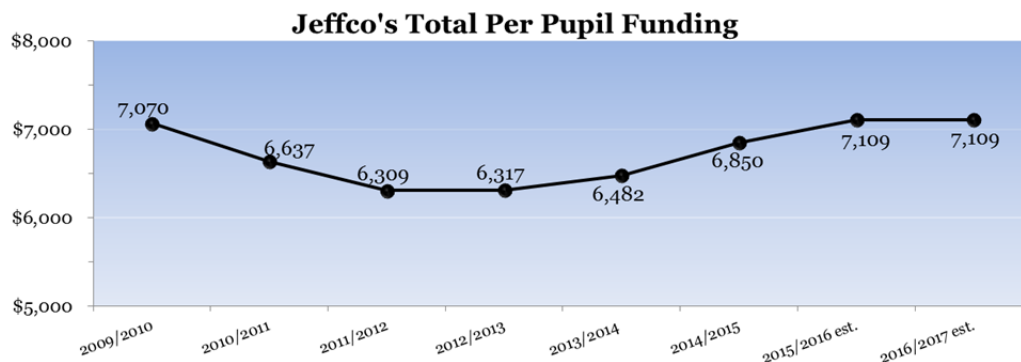
elimination of the negative factor. The coalition of superintendents requested a buy down of an additional \$70M on top of the Governor's request of \$200M.

The following chart demonstrates the difference between fully funded levels and actual funding levels after the application of the negative factor for each of the past four years. This chart reflects the final funding for 2015/2016.

State of Colorado Total Program K-12 Education Funding



The chart below illustrates the history of funding on a per pupil basis for Jeffco. This tends to be a fair representation of funding history because fluctuations in pupil enrollment ultimately affect total funding amounts. Per pupil funding significantly decreased from 2009/2010 through 2011/2012. It has since increased over the past couple of years and will finally exceed 2009/2010 levels in 2015/2016.



**2015/2016 - CDE has based Total Program and Per Pupil funding numbers on projected enrollment and adoption of the School Finance Act
 **2016/2017 assumes the negative factor remains at the 2015/2016 level of \$855M, and enrollment stays flat compared to 2015/2016

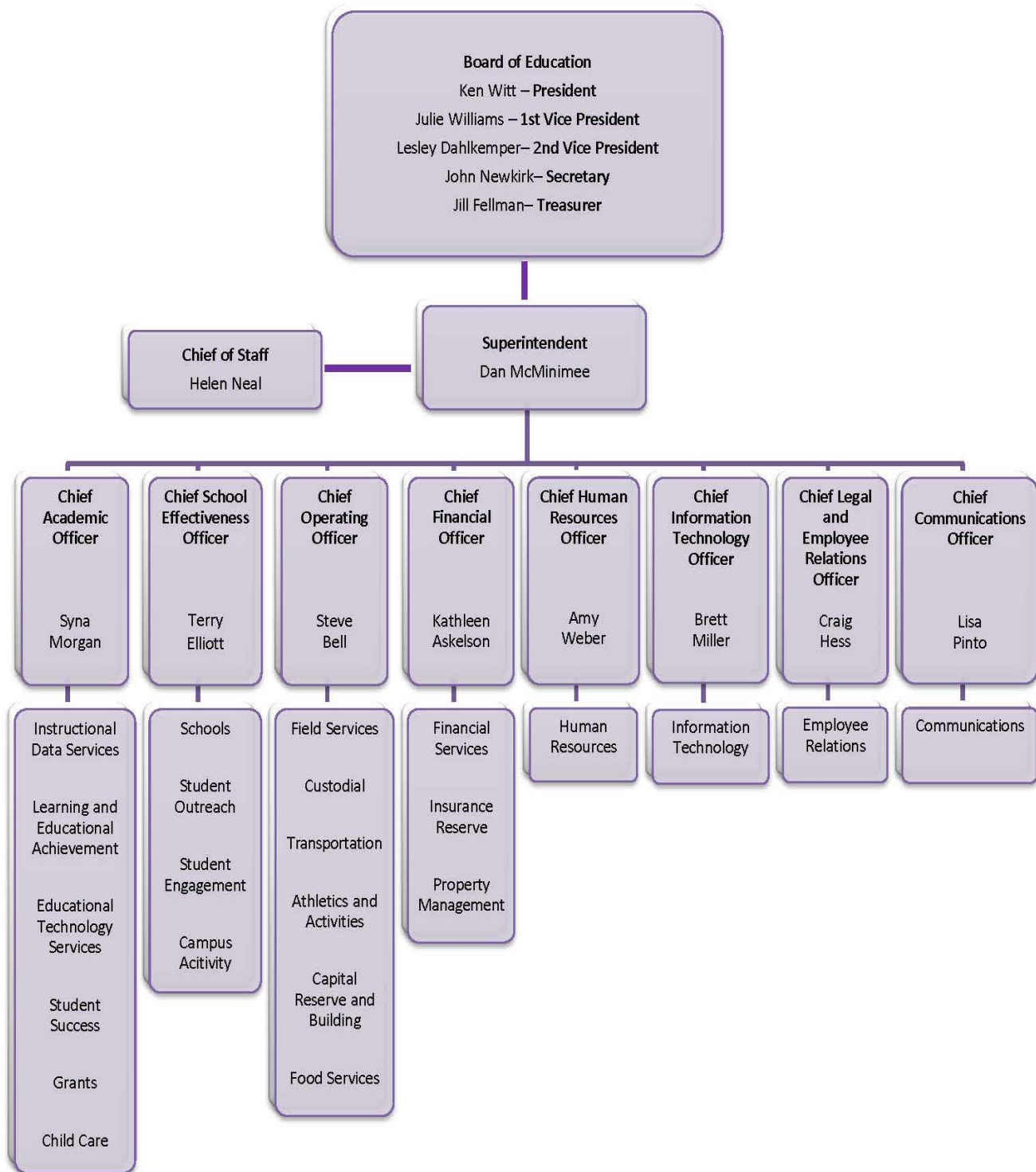
Local

The shift in demographics of Jefferson County also contributes to the district's budget challenges. The population of the county is impacted by multiple factors. Economic influences, low birth rates, aging populations of neighborhoods and affordable housing all effect the student growth in the district. As some areas of the district remain flat or have declining enrollment, other areas show significant growth. Fewer students may generate marginal cost savings, but many of the overhead and fixed costs for the district are still necessary despite declining enrollment. The rapid growth areas are a dilemma for the district to provide additional seat space within the limited budget growth from state funding. 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 previously outlined has a positive impact, Jeffco's loss of funding through the application of the negative factor is approximately \$80M for 2015/2016. This annual loss has occurred each year since 2009/2010 at varying levels which means that over that period of time Jeffco has experienced a cumulative shortfall of \$485M in funding. The funding for 2015/2016 will elevate Jeffco to a level that is finally higher than the pre-recession 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's 2015/2016 proposed General Fund budget for expenditures is less than 2 percent of an increase from six years ago. From 2009/2010 through 2012/2013, reductions of \$78M were implemented in the district. This consisted of all employees experiencing a 3 percent reduction in their pay with a comparable reduction in the number of days worked starting in the 2011/2012 school year. Jeffco was able to restore this pay reduction in two increments. The first increment was 1 percent in late 2012/2013 and the second increment was 2 percent in 2013/2014. The majority of the reductions have not been reinstated. To compensate for increasing costs due to inflation, mandates, and compliance during the last five years, reductions were made primarily from central operations, most of which have not yet been restored. As a result, staff across the district has absorbed an increase in workload, including new mandates and responsibility. At the school level, new mandates for testing, reporting, evaluations, and accountability continue to increase.

The following organizational chart includes the General Fund divisions as well as all other funds within the district.



Note: Detail is presented at the division and fund level. For department detail, see the Jeffco Public Schools website.

**Ken Witt
President**



Ken is a Colorado native with a background in technology, business management and policy. Ken and his wife, Deb, have four children with one still in Jeffco Schools. Ken is very active in public education, on PTA, accountability committees, countless fundraisers, and attended all of his four children's events that he could possibly make.

**Julie Williams
1st Vice President**



Julie is a strong advocate for ensuring all children have access to a great education that will equip them with the necessary skills to thrive later in life!

Both Julie and her husband, Larry, are Colorado natives and graduates of Jeffco Schools. They have two children, the oldest has special needs and the youngest is gifted.

Julie has been a healthcare professional since 1988 focusing on school age children. She loves building relationships with the families they serve.

She has served as Co-Chair of SEAC, the Special Education Advisory Committee to Jeffco Schools, where she has been a strong supporter for the needs of the community.

Julie enjoys spending time with her family, is active in her church, and is an activist in the community.

Source: Jeffco Schools District Website

Lesley Dahlkemper
2nd Vice President



Lesley is passionate about ensuring Jeffco students receive an excellent education that will prepare them for college, a career or whatever path they may pursue after high school. This former business owner also believes that successful schools build strong communities that attract families and businesses.

After receiving her master's degree, Lesley – a Chicago native – moved to Colorado in 1989 to work as a reporter for Colorado Public Radio. She covered the state legislature, education and other policy issues on a local and national level. She now serves as a vice president for the Colorado Education Initiative, which collaborates with education stakeholders to accelerate bold improvements in student achievement.

Lesley lives in Lakewood with her husband, Mike Feeley, and daughter Grace who attends Rooney Ranch Elementary. (Go, Mountain Lions!) Lesley served on Rooney Ranch's school improvement committee and co-chaired the 2008 bond/mill election for Jeffco Public Schools.

Lesley is a past board president of the Action Center and serves on the Jeffco/Gilpin CASA Advisory Board, which advocates on behalf of abused and neglected children.

John Newkirk
Secretary



John Newkirk is a 45 year Jefferson County resident and a graduate of Jeffco Schools. After earning an engineering degree from Rensselaer Polytechnic Institute in New York, he returned to Jefferson County and formed Colorado Computer Associates, Inc. John's wife, Melissa is also a Jeffco grad, and their three girls have (so far) attended Parmalee Elementary, Marshdale Elementary, West Jefferson Middle School, and the Jeffco 21st Century Virtual Academy.

John believes every Jeffco student should have a broad range of educational options, both academic and vocational, that meet his or her own unique interests and needs. Over the past decade John has also served on the advisory board for the Leadership Program of the Rockies, the Colorado Association of Funders, and the Colorado State Commission on Judicial Performance.

**Jill Fellman
Treasurer**



Jill has had lifelong involvement in Jeffco Schools. She attended Patterson Elementary, Carmody Junior High and Alameda High School. After graduating from the University of Notre Dame with a degree in mathematics, she returned to Jeffco to teach secondary math – first at Bear Creek HS and then at Moore MS.

Her 18 years in the classroom were followed by 12 years working in Jeffco's administration in curriculum and development. She retired from Jeffco in 2009 as Director of Learning and Educational Achievement. She spent the next two years as adjunct faculty for both the University of Colorado Denver and Colorado State University, training student teachers in Jeffco and throughout the metro area.

Jill's passion is the learning process, and she is focused on ensuring that Jeffco Schools provides a great educational experience to every student in the district, every day.

Jill and her husband Ken have lived in Arvada for 24 years, and as parents, they both have been active in their local schools at every level. Their two children attended Sierra Elementary School, Oberon Middle School, and are graduates of Ralston Valley High School.

**Dan McMinimee
Superintendent**



Dan McMinimee joined Jeffco Public Schools on July 1, 2014, as superintendent. He has spent his professional life (26 years) devoted to public education and working on behalf of students and staff.

His early roots are in Jeffco where he attended Hackberry Hill Elementary School. Dan is a graduate of Adams State College (BA) and Oregon State University (Ed.M.). In addition, he has successfully completed 54 hours of post-graduate coursework in the Administrative Certificate program at Portland State University and the Educational Leadership Program at the University of Colorado Denver.

Dan has experience as a teacher, coach, athletic director, assistant principal, principal and district-level administrator working at all levels K-12. Most recently in Douglas County, he was the assistant superintendent of secondary schools where he was responsible for the programs and services for 30,000 secondary students. He successfully creates educational environments where students and staff can excel and he's excited about contributing his expertise to Jeffco Schools.

Dan is married and is the proud father of two recent Jeffco graduates.

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 executive 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 members, one from each of five regions of the county, 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 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. 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 state of Colorado.

Level of Education for Teachers	
Less than a Bachelor's	0.3%
Bachelor's	27.8%
Master's Degree or more	71.9%

The following table shows the types of schools 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	17
High	17
Option	10
Charter	16
Preschool Centers	43
School Age Enrichment (SAE)	20



Long Term Strategic Planning

The Jeffco Public Schools Board of Education assesses the district through its Ends policies, or guiding principles. Ends policies are an essential component of the Board's governance structure and direct the work of the superintendent and district. The Ends policies are:

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.
 - Every student will have completed Algebra 1 by the end of 9th grade (unless IEP requirement is different).
 - The percentage of proficient/advanced third grade students in reading on TCAP will increase from 80% to 85% by August 2015.
 - The percentage of proficient/advanced fourth grade students in math on TCAP will increase from 77% to 80% by August 2015.
 - The percentage of proficient/advanced students in writing on TCAP will increase by August 2014 to:
 - a. Elementary – 64%
 - b. Middle level – 66%
 - c. High school – 59%
2. Every student will achieve one year's growth, or more as needed to 'catch up,' in each year of school and be ready for the next level.
 - The growth measures for the median growth percentile (MGP) will reach 50th MGP or growth measures over 50th MGP will increase by:

For Free/Reduced Lunch Eligible students

- a. in writing from 47 to 50
- b. in reading from 48 to 50
- c. in math from 49 to 51

For students with disabilities

- a. in writing from 45 to 50
- b. in reading from 48 to 50
- c. in math from 50 to 52

For English learners

- a. in writing from 52 to 54
- b. in reading from 54 to 56
- c. in math from 54 to 56

For Advanced Learning Plan (ALP) students

- a. in writing from 54 to 56
- b. in reading from 57 to 59
- c. in math from 60 to 62

3. Every student will graduate career and workforce and/or post-secondary ready.
 - The college remediation rate for Jeffco graduates will decrease from 29.8% to 27.8% by Spring 2015.
 - The Colorado ACT scores in every high school in every subgroup will meet/exceed the ‘college readiness’ benchmarks as defined by ACT below:
 - a. English – 18
 - b. Mathematics – 22
 - c. Reading – 22
 - d. Science – 23
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.

These Ends policies have driven the academic planning and financial decision making for the 2015/2016 school year. Budgetary priorities and decisions on how to best invest new funds or redirect existing funds were aligned with these goals. District leadership is currently in the process of creating a new strategic plan, or the 2020 Vision, to replace the existing Call to Action. The Call to Action is the detailed document identifying specific objectives and indicators at the divisional level. It identifies measurable targets that gauge the effectiveness of district divisions in achieving the goals set forth in the plan. The following section contains the Call to Action that is currently in place. The new 2020 Vision is expected to be completed prior to the beginning of the 2015/2016 school year.

Call to Action

Jeffco’s Call to Action is the compass pointing the district to the work needed to achieve the goals set for every student. It will measure progress and how the community sees what the district is doing and why. Jeffco’s mission is to ensure that children graduate career and college ready, succeeding 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.

Jeffco believes 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 2015/2016 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 in 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, schools need to be well-maintained to keep students warm, safe, and dry. Here are some of the key elements that help students feel secure and well-cared for while in school: 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; groundbreaking 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 students and employees. Jeffco aligns 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.

Jeffco 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 both students and schools. Some of the ways Jeffco partners with our parents and the Jeffco community: strong parent-teacher organizations; effective school-based accountability committees that help make decisions for students; active volunteers who do everything from classroom cutting and pasting to helping keep students safe; robust partnerships with civic and community organizations; and citizen oversight committees that lend their expertise to finance and facility matters.

**Jeffco Schools
Call to Action: Building Futures
2012-2015
Goals and Objectives**

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
Objectives and Indicators**

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

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



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 to support Board budget direction.
- ✓ Identify budget assumptions used for the development process.
- ✓ Use forecasting to anticipate future needs and resources.
- ✓ Review all program and department budgets.



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, solid recommendations from the financial team, and sound decision making from district leadership, Jeffco was able to weather the deep economic downturn better than many districts across the state. Fortunately, prior frugality provided Jeffco with adequate reserves to sustain many core functions through the recession.

These reserve 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 according to state statute and district policy and would no longer be available to mitigate reductions. The long term plan had always been to rebuild reserve levels once state funding levels improved. Now that funding is rebounding, it will be incumbent on the Board of Education to continue rebuilding and maintaining reserve balances. The maintenance of an adequate reserve is critical to provide flexibility in the future to mitigate any decline in funding or unforeseen events. The Financial Oversight Committee along with the Strategic Planning and Advisory Council have recommended the rebuild and maintenance of General Fund reserve balances. More information on reserves can be found in the *Financial Section* of this document.

The following list outlines the major steps of the 2015/2016 budget development process.

1. Determine Available Funding

The School Finance Act, which determines total program funding, along with voter approved mill levy revenues, generate the majority of district revenues. As discussed earlier in this document, budget planning is based on estimates from the state and includes enrollment projections and inflationary changes. The state estimated increased funding for K-12 education in 2015/2016. Preliminary estimates were based on the Governor's Budget Request to set a starting point for budget planning. Revenue estimates were then revised to include final legislative decisions.

2. Board of Education

The Board revised the Ends policies to include specific achievement goals for the district. Staff continues to focus on initiatives to achieve the goals set forth by the Board.

3. School Accountability Committees (SAC)

A new budget development process for 2015/2016 was implemented for schools. Schools are budgeted through a student based dollar allocation model called Student Based Budgeting (SBB). Through this model, schools are empowered to make decisions about the use of resources for the benefit of their students. Schools meet with their School Accountability Committees (SAC) to identify school values and priorities in order to make budgeting decisions specific to their community. SAC provided school priorities to the Strategic Planning and Advisory Council (SPAC).

4. Community Outreach

Community outreach is always a focus of budget development in Jeffco. For the 2015/2016 process, there were several key mechanisms to solicit input and feedback from stakeholders across the county. These stakeholders include students, parents, staff, citizens, and business leaders.

- a. The first means of outreach was a series of community forums hosted by members of the Board of Education. These forums were held on multiple days at varying times to allow for the greatest possible attendance. Board members briefed the community on the importance of their input and outlined the activity for the forum. Table group discussions followed by a verbal report to the larger group, along with question and answer sessions, provided feedback for Board members to consider. Input from the Community Forums was very similar to the results of the survey.
- b. The second means of outreach was a community engagement survey. The survey solicited preferences, and priorities of Jeffco stakeholders. There were more than 9,000 respondents.
- c. Public input and correspondence to the Board are also forms of community input throughout the process.

5. Principals and Administrators

Principals and administrators also provided input on prioritizing the new funding for the budget. The priorities echoed the survey, community forums and SAC reports.

6. Board of Education

The Board provided direction to staff to prepare the proposed budget for 2015/2016. Their decisions were made based on the current and projected financial state of the district, input from stakeholders, consideration of newly established achievement goals, and prioritization of district needs.

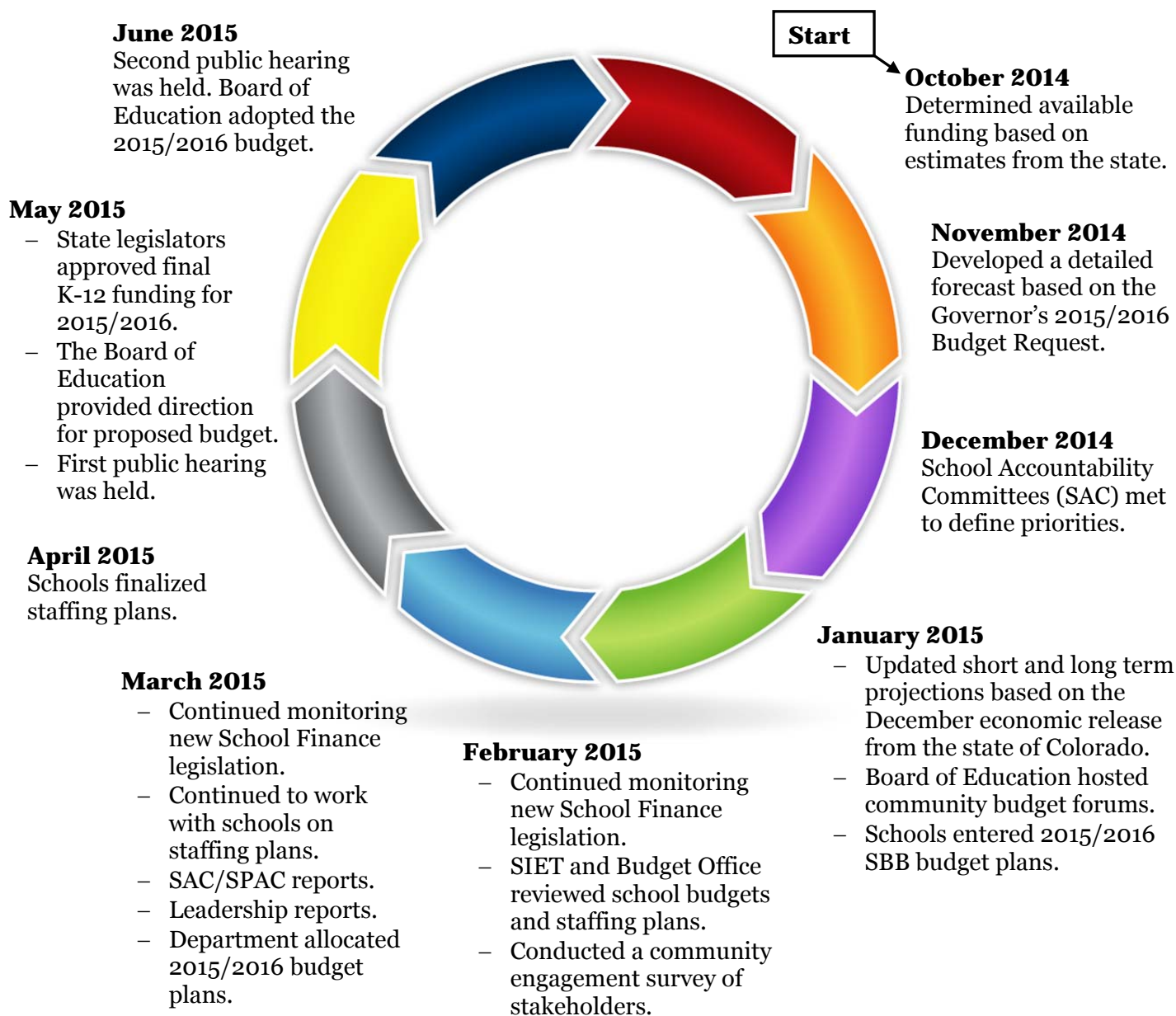
7. Public Hearings

Board of Education 1st Public Hearing – Tuesday, May 26, 2015

Board of Education 2nd Public Hearing – Thursday, June 11, 2015

Board of Education adopted the 2015/2016 Budget – Thursday, June 18, 2015

Budget Development Cycle and Calendar



Fund Types and Basis of Budgeting and Accounting

Jeffco budgets revenue and expenditures and appropriates all funds within the district. There are two different methodologies used for budgeting and accounting.

- **Modified accrual** – Revenues are recognized as soon as they are both measureable 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.
- **Full accrual** – Recognition occurs when revenues are earned and expenses are incurred. Encumbrances lapse at year-end.

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 Building Fund • Special Revenue Funds <ul style="list-style-type: none"> Grants Fund Campus Activity Fund Transportation Fund 	Modified accrual	Modified accrual
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	Full accrual
Internal Service Funds: <ul style="list-style-type: none"> • Technology Fund • Central Services Fund • Employee Benefits Fund • Insurance Reserve Fund 	Full accrual	Full accrual
Component Units: <ul style="list-style-type: none"> • Charter Fund 	Modified Accrual	Modified Accrual

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 uses 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 financial management.

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 31 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 and expenditures are governed by state. Expenditures are limited to acquisition of land, construction improvements on new or existing structures, and the acquisition of equipment, furnishings, etc. Expenditures must be adopted by the Board of Education and any changes to the scope of a project will be reviewed by the Facilities/Capital Improvement Program Oversight Committee. Refer to Policy DCA on the following pages for further explanation.

Policy DA

FISCAL MANAGEMENT GOALS

Adopted: June 26, 1997

Revised: April 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: April 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: May 18, 2015

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, that meets the required TABOR and Board reserves, and that is aligned with national credit rating standards in order to maintain the district's AA, or better, bond rating.

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, capital projects, 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 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
• Building	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: June 1, 2015

The purpose of this Debt Management Policy is to provide guidelines for debt issuance for the district while supporting the district goals and objectives as defined in Policy DC Taxing and Borrowing:

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 interest of the district

This policy will define the governing authority, scope, debt limits, structures, issuance and management practices. This policy is designed to improve on the quality of decisions for determining the amount and type of debt, issuance process and ongoing management of outstanding debt.

Governing Authority

Upon the approval of the electorate, the district is authorized by the Colorado Constitution to incur general obligation debt within the established limitations as set by the General Assembly. The district is also authorized under Colorado law to enter into short-term loans and issue tax anticipation notes for working capital purposes, provided that such loans are payable in the same fiscal year in which they are issued.

Scope

The provisions of this Debt Management Policy (the Policy) shall apply to all funds of the district. It applies to short and long-term obligations. Long term obligations include general obligation bonds, certificates of participation and capital leases. Short term obligations include tax anticipation notes, bond anticipation notes, lines of credit, and state interest free loans. This policy does not cover pension obligations. The chief financial officer and staff, under guidance of the Superintendent, is the designated person responsible for implementing this policy.

Legal Debt Limit

The district follows Colorado Revised Statute (C.R.S.) 22-42-104 that limits bonded indebtedness to not be greater than twenty percent of the latest valuation for assessment of the taxable property, as certified by the county assessor to the board of county commissioners. Legally defeased debt is not considered outstanding for this calculation. The district will not issue debt beyond the bond referenda approved by the voters.

Public Policy

1. Purpose

The laws of the State of Colorado authorize the district to engage in debt issuance and confer upon it the power and authority to use debt for the purposes of financing the costs of acquiring, constructing, reconstructing, rehabilitating, replacing, improving, extending and equipping real and personal property; to refund existing debt; and/or to provide for cash flow needs. When considering any debt, the potential impact of debt service and additional operating costs on the operating budget and taxpayers of the district, both short (payable within the same fiscal year issued) and long-term shall be evaluated.

2. Types of Debt and Structure

- a. **Short-Term:** The district may issue fixed-rate and/or variable rate short-term debt with maturities that do not extend past the end of the current fiscal year. Short-term options may include tax anticipation notes, revenue anticipation notes, bond anticipation notes, or other such debt instruments as line of credit when necessary or prudent to allow the district to meet its cash flow requirements. The district will also evaluate the State loan program operated by the State Treasurer as an option for short-term debt. The district may issue bond anticipation notes to provide interim financing for bond projects that ultimately will be taken out by permanent general obligation bonds.
- b. **Long-Term:** The district may issue fixed-rate and/or variable rate long-term debt to finance educational programs, essential capital improvements, certain equipment where it is appropriate to spread the cost of the projects over more than one budget year, and existing debt when it is in the best interest of the district. In so doing, the district recognizes that future taxpayers who will benefit from the investment will pay a share of its cost. Projects that are not appropriate for spreading costs over future years will not be financed with long-term debt.
 - i. **General Obligation Bonds.** Upon receiving voter approval to do so, the district may issue general obligation bonds for the lawful purposes approved by the voters. Such bonds normally will have fixed rates of interest, level debt service and a final maturity of 20-30 years. The average life of debt issued to finance assets shall be no greater than the projected average life of the assets being financed. The use of other interest rate modes, different amortization of debt and longer or shorter maturities will be permitted if the market conditions and nature of the financing justify doing so.
 - ii. **Certificates of Participation.** The district also may enter into real or personal property sale or lease/lease-back or sale/lease-back arrangements to support the sale of certificates of participation ("COPs") to fund the acquisition of real or personal property. Such COP financings shall not require prior voter approval and shall be used when necessary or appropriate after taking into account the district's ability to issue general obligation bonds for the purposes for which the COPs are being considered. COPs normally will have fixed rates of interest, level debt service and a final maturity that matches the useful life of the asset being financed. The use of other interest rate modes, different amortization of debt and longer or shorter maturities will be permitted if market conditions and nature of the financing justify doing so.
 - iii. **Capitalized Interest.** Unless required for structuring purposes, the district will avoid the use of capitalized interest in order to avoid unnecessarily increasing the bond size and interest expense. Certain types of financings such as COPs may require that interest on the debt be paid from capitalized interest until the district has use and possession of the financed project.
 - iv. **Call Provisions.** The chief financial officer, based upon an analysis of the economics of callable versus non-callable features, shall determine the provisions for each issue. As a general rule, the district should seek to include a ten-year par call provision in its long-term borrowings.

- v. **Credit Enhancements.** The district may enter into credit enhancement agreements such as municipal bond insurance, surety bonds, letters of credit and lines of credit with commercial banks, municipal bond insurance companies, or other financial entities when their use is judged to lower borrowing costs, eliminate restrictive covenants, or have a net economic benefit to the financing. The credit rating of any counterparty must be at least in the “A” category by Moody’s or Standard & Poor’s at the time of the transaction. The district shall use a competitive process to select providers of such products to the extent applicable. In order to assure that the district purchases bond insurance cost-effectively, the chief financial officer will review a bond insurance break-even analysis by maturity before selecting which maturities to insure.
- vi. **Premiums and Discounts.** In the structure of a debt offering, original issue premiums and discounts will be used as deemed to be in the district’s financial interest considering current investor demand, future cash flows and expected interest rate savings.
- c. **Equipment Financing:** Lease obligations are a routine and appropriate means of financing capital equipment. However, lease obligations also have a significant impact on budget flexibility. Therefore, efforts will be made to fund capital equipment with pay-as-you go financing where feasible, and only the highest priority equipment purchases will be funded with lease obligations.

3. Relationship and Integration to Capital Improvement Program

The capital improvement program is supported partially through annual allocations of funding from the general fund and debt financing. Facilities are assessed annually and a database of deficiencies is updated to reflect current and pending needs for the district. Based on these needs a five year projection is made for projects classified as “warm, safe and dry” to be funded partially from the annual allocation. Larger projects for major renovations and additions are funded via the debt financing.

Financial Restrictions

Debt shall comply with all applicable laws, regulations and covenants and shall not be issued so as to jeopardize the status of outstanding debt. Long-term debt shall not be incurred to fund operations. Capital improvements may be financed utilizing the issuance of general obligation bonds, subject to voter approval or through certificates of participation. The district will analyze the affordability of proposed debt financing to ensure feasibility, taking into account financial resources, alternative funding sources and its capital and operational needs to develop the most appropriate, cost-effective way to meet those needs. The analysis will evaluate the additional debt burden to the district by comparing to peer districts as well as using metrics related to population, property values, wealth indicators and other such credit factors. The analysis will also consider any impacts to the districts credit ratings.

Debt Issuance Practices

1. Responsibilities of Staff Members

The chief financial officer, under the guidance of the superintendent, will:

- a. Direct the district's financial planning.
- b. Maintain accurate records relating to all district debt transactions.

- c. Attend to the details of issuance of debt including the selection of bond counsel, paying agent, escrow agent, preparation and printing of the official statement, and other matters coincident with the issuance of debt.
- d. Provide a periodic update of the condition of the bond markets using recognized indices and measures.
- e. Maintain contact with the nationally recognized rating agencies and coordinate the preparation of presentations to those agencies.
- f. Serve as the district's liaison to the Jefferson County School Finance Corporation and coordinate its activities.
- g. Serve as the district's financial advisor unless the Board exercises the option of selecting a firm to provide financial advisory services.

2. Responsibilities of the Financial Advisor

The financial advisory responsibilities of staff members or of a firm selected by district administration to provide financial advisory and consultant services will include:

- a. Providing advice with respect to the structure, timing, terms, and other similar matters concerning debt issues contemplated by the district.
- b. Being available to attend Board meetings and/or workshops to discuss the district's financial condition and the future plans for financing district activities.
- c. Reviewing existing and proposed legislation which affects the district and assisting in lobbying efforts by the legislature.

3. Responsibilities of the Investment Banker

With respect to specific issues, the responsibilities of the firm selected by district administration to provide investment banking services will include:

- a. Structuring, marketing, and selling debt issues for the district.
- b. Assisting the district in the selection of bond counsel, paying agent and escrow agent and assisting in the preparation of the official statement.
- c. Attending to all matters incidental to the closing of a securities transaction, including bond printing, (Committee on Uniform Securities Identification procedures) CUSIP numbers assignment, printing and distribution of the final official statement, money transfers, acquisition of escrow securities, and final payment for the securities.

Professional Services

Investment bankers/underwriters and financial advisors will be selected through a Request for Proposal (RFP) or Request for Qualifications (RFQ) process, whichever is most appropriate for the given circumstances. In isolated instances, such selection may be accomplished on a sole source basis if it is clear that an RFP/RFQ process would not be feasible or in the district's interests. 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 and staff. 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. Professional services selection should be reviewed after five years with renewals at the district's option.

Members of the financing team for each transaction will be identified and presented to the Board as part of the financing transaction. All financing team members shall be required to provide full and complete disclosure, under penalty of perjury, relative to any and all agreement with other financing team members and outside parties. The extent of the disclosure may vary depending on the nature of the transaction. However, in general terms, no agreements will be permitted which

would compromise a firm's ability to provide independent advice which is solely in the best interest of the district, or which could reasonably be perceived as a conflict of interest.

Sale of Securities

Due to the fact the district is an infrequent issuer and the fact it requires the services of an investment banking/underwriter team on an ongoing basis, the district's preferred method of sale is by negotiation with its investment banker/underwriting team. However, each transaction will be reviewed by the chief financial officer and chief operating officer and evaluated if competitive sale or private placement would be advantageous. The sale recommendation will be reviewed with the Financial Oversight Committee. Benchmarking comparisons for bond pricing will be completed prior to the sale of securities.

Refunding and Restructuring

The district shall consider refunding or restructuring outstanding debt when financially advantageous or beneficial for debt repayment and structuring flexibility. The chief financial officer shall review a net present value analysis of any proposed refunding in order to make a determination regarding the cost-effectiveness of the proposed refunding. The target net present value savings as a percentage of the refunded aggregate principal amount shall be no less than 3% per maturity unless, at the discretion of the chief financial officer, a lower percentage is more applicable, for situations including, but not limited to, maturities with only a few years until maturity or COPs being defeased or redeemed from proceeds of general obligation bonds or other structuring considerations. In accordance with Board of Education and state statute, the chief financial officer shall be empowered to restructure escrow funds for the district's refunded bonds and COPs when savings can be achieved. The chief financial officer shall review a savings analysis of any proposed restructuring in order to make a determination regarding its cost-effectiveness. Any savings from such restructuring shall be applied in accordance with legal and tax considerations and legal analysis at the time such savings are available.

Credit Ratings

The district shall endeavor to maintain effective relations with the rating agencies and credit enhancers. The chief financial officer, along with the district's investment banking/underwriting team, shall meet with, make presentations to, or otherwise communicate with the rating agencies and credit enhancers on a consistent and appropriate basis in order to keep the agencies informed concerning the district's capital plans, debt issuance program, and other appropriate financial information.

Debt Management Practices**Authority of Staff Members**

1. The chief financial officer and staff, under the guidance of the superintendent, are designated as the person responsible for implementing this policy and its procedures.
2. The chief financial officer and staff shall serve as the district's liaisons 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 chief financial officer 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.
4. The need for and 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 and staff.

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.

Investment of Proceeds

Proceeds from the issuance of debt will be invested in compliance with the district's investment policy and Colorado State Statutes. Investments will be designed to keep the proceeds safe while maximizing yield and ensuring funds are liquid as needed.

Disclosure

The district shall prepare or cause to be prepared appropriate disclosures as required by Securities and Exchange Commission Rule 15c2-12, the federal government and the State of Colorado to ensure compliance with applicable laws regulations and agreements to provide ongoing disclosure. The district shall make available its annual Comprehensive Annual Financial Report and Adopted Budget on the official district website and/or on a publicly available website so that interested persons have a convenient way to locate major financial reports and documents pertaining to the district's finances and debt. Such reports shall be made available on a timely basis consistent with any ongoing disclosure obligations and any regulations or laws pertaining to the issuance.

Arbitrage Rebate Monitoring and Filing

The district shall maintain or cause to be maintained an appropriate system of accounting to calculate bond investment arbitrage earnings in accordance with the Tax Reform Act of 1986, as amended or supplemented and applicable United States Treasury regulations related thereto. The district will follow arbitrage guidelines to ensure accurate and timely compliance.

Recordkeeping and Reporting

The chief financial officer or designee shall maintain complete records of decisions made in connection with each financing, including the selection of members of the financing team, the structuring of the financing, selection of credit enhancement products and providers and selection of investment products. Each transaction file shall include the official transcript for the financing, the final number runs and a post-pricing summary of the debt issue. The chief financial officer shall provide a summary of each financing to the Financial Oversight Committee and Board of Education. The district's Comprehensive Annual Financial Report will serve as the repository for statements on indebtedness. The report will be posted on the district's website as well as on the district's dissemination agent's website.

Investment Community Relations

The district shall endeavor to maintain a positive relationship with the investment community. The chief financial officer shall, as necessary, prepare reports and other forms of communication regarding the district's debt, as well as its future financing plans. This includes information presented to the media and other public sources of information. To the extent applicable, such communications shall be posted on the district's website. Any information provided to investors will be made publicly available and accessible.

Special Situations

Changes in the capital markets, district programs and other unforeseen circumstances may produce situations that are not covered by the Policy. These situations may require modifications or exceptions to achieve policy goals. Management flexibility is appropriate and necessary in such situations, provided specific authorization is received from the Board.

Derivatives

The district may undertake hedging strategies in connection with debt issuance. Prior to the use of any hedging strategy, the chief financial officer will develop an appropriate policy regarding interest rate swaps, interest rate caps and collars, rate locks and other derivatives for approval by the Board. Such policy, if approved, will be integrated into this policy.

Policy Revisions

This debt policy shall be reviewed annually by the chief financial officer and may be amended by the Board of Education as conditions warrant.

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 DCA

MANAGEMENT OF CAPITAL RESERVES

Adopted: June 26, 1997

Revised: May 18, 2015

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 facilities department, 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 Capital Asset Advisory 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: April 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)

Policy Executive Limitations (EL-5)

FINANCIAL PLANNING / BUDGETING

Adopted: June 15, 2000

Revised: February 5, 2015

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.
15. Fails to have all school accountability committees provide input in building level school-based budgeting decision making.

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: November 6, 2014

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.
24. Fail to comply with student based budgeting process, per Colorado State Legislature requirements to increase transparency of funding, for each Jeffco student and keep the community and Board apprised of the student based budgeting process.

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)

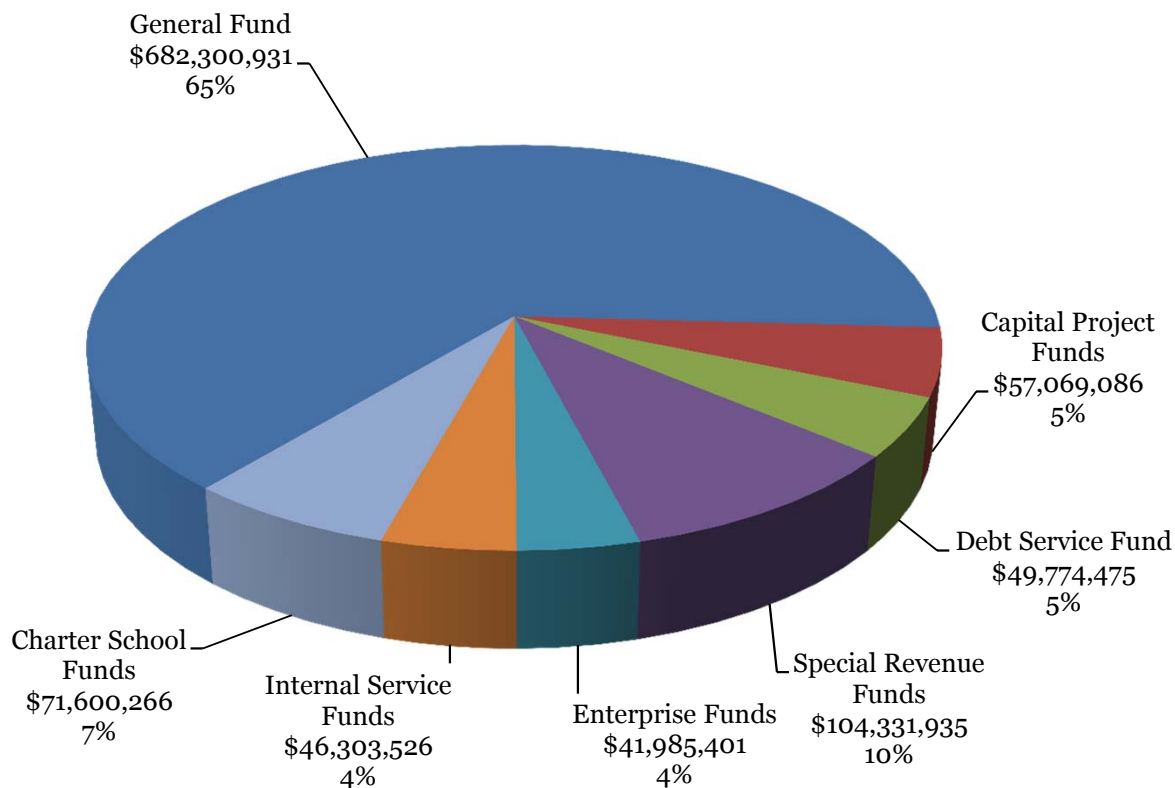
C.R.S. 29-1-601 et seq. (local government audit law)

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. The General Fund is the only major fund in the district.

2015/2016 Total Appropriation by Fund







JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Two-Year Comparison of Funds

	2014/2015* Budget	2015/2016** Budget	Amount Change	% Change	Reason for Change
General Fund	\$688,107,000	\$682,300,931	(\$5,806,069)	-0.84%	Expenditures are increasing due to a higher level of state funding for 2015/2016, board directed investments in student achievement, and compensation increases; offset by a decrease due to 2014/2015 COP refinance.
Capital Project Funds					
Capital Reserve Fund	24,210,800	27,546,476	3,335,676	13.78%	Expenditures are increasing due to timing of projects, in addition to the work related to the Alameda/Jefferson area plans.
Building Fund	53,382,300	29,522,610	(23,859,690)	-44.70%	Expenditures are decreasing due to the scope of work winding down.
Debt Service Fund	90,833,300	49,774,475	(41,058,825)	-45.20%	Expenditures are decreasing due to refinancing expenditures in 2014/2015.
Special Revenue Funds					
Campus Activity Fund	25,400,000	25,540,228	140,228	0.55%	No change.
Grant Fund	58,032,500	52,210,094	(5,822,406)	-10.03%	Expenditures are decreasing due to the completion of BEST grant and Strategic Compensation grant performance payouts.
Transportation Fund	25,807,300	26,581,613	774,313	3.00%	Expenditures increasing due to lower than expected fuel costs in 2014/2015.
Enterprise Funds					
Food Service Fund	25,646,800	25,546,865	(99,935)	-0.39%	No change.
Child Care Fund	17,081,000	14,197,286	(2,883,714)	-16.88%	Expenditures are decreasing due to kindergarten moving into General Fund.
Property Management Fund	2,509,000	2,241,250	(267,750)	-10.67%	Expenditures are decreasing due to one time expenditures in 2014/2015.
Internal Service Funds					
Employee Benefits Fund	6,595,000	6,983,696	388,696	5.89%	Expenditures are increasing due to increased participation.
Central Services Fund	3,293,000	3,173,003	(119,997)	-3.64%	Expenditures are decreasing due to organizational efficiencies and reduced cost of paper.
Technology Fund	23,756,400	28,407,337	4,650,937	19.58%	Expenditures are increasing due to continued implementation of Mobile Device Readiness project.
Insurance Reserve Fund	8,384,100	7,739,490	(644,610)	-7.69%	Expenditures are decreasing due to one time expenditures of flood repair in 2014/2015.
Charter School Fund	83,028,500	71,600,266	(11,428,234)	-13.76%	Expenditures are decreasing due to one time refinancing expenditures in 2014/2015.
Total All Funds	\$1,136,067,000	\$1,053,365,620	(82,701,380)	-7.28%	

* Includes budgetary increases related to the supplemental appropriations from April 2 and June 11 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
2015/2016
Consolidated Summary of Fund Balances Sources and Uses

	Beginning Fund Balance 2015/2016	Revenue & Other Sources	Transfers In	Total Revenue & Sources of Funds	Total Available
General Fund*	\$62,881,184	\$680,537,636	-	\$680,537,636	\$743,418,820
Capital Project Funds					
Capital Reserve Fund	49,793,932	380,000	22,049,112	22,429,112	72,223,044
Building Fund	33,135,236	123,220	-	123,220	33,258,456
Debt Service Fund	57,732,234	50,196,800	-	50,196,800	107,929,034
Special Revenue Funds					
Campus Activity Fund	11,084,931	24,593,848	900,000	25,493,848	36,578,779
Grant Fund	5,986,671	52,210,094	-	52,210,094	58,196,765
Transportation Fund	587,817	8,406,250	18,175,363	26,581,613	27,169,430
Enterprise Funds					
Food Service Fund	6,454,577	25,425,387	-	25,425,387	31,879,964
Child Care Fund	6,067,710	12,362,256	-	12,362,256	18,429,966
Property Management Fund	5,355,853	2,135,000	-	2,135,000	7,490,853
Internal Service Funds					
Employee Benefits Fund	13,827,163	5,892,100	-	5,892,100	19,719,263
Central Services Fund	1,652,241	3,260,000	-	3,260,000	4,912,241
Technology Fund	15,548,165	15,944,725	10,120,000	26,064,725	41,612,890
Insurance Reserve Fund	6,500,857	956,000	4,867,968	5,823,968	12,324,825
Charter School Fund	15,968,992	74,341,390	-	74,341,390	90,310,382
Total All Funds	<u>\$292,577,563</u>	<u>\$956,764,706</u>	<u>\$56,112,443</u>	<u>\$1,012,877,149</u>	<u>\$1,305,454,712</u>

* The General Fund is the only major fund for the district.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Consolidated Summary of Fund Balances Sources and Uses

Total Expenditures, Other Uses & Transfers Out	Estimated Ending Fund Balance 2015/2016	Change in Ending Fund Balance	Change in Ending Fund Balance of Greater Than 10 Percent
\$682,300,931	\$61,117,889	-2.80%	
27,546,476	44,676,568	-10.28%	Decrease in ending fund balance is due to the construction of the Alameda/Jefferson area plans.
29,522,610	3,735,846	-88.73%	Fund Balance, consisting of bond proceeds, is being spent down over the multi-year bond program.
49,774,475	58,154,559	0.73%	
25,540,228	11,038,551	-0.42%	
52,210,094	5,986,671	-	
26,581,613	587,817	-	
25,546,865	6,333,099	-1.88%	
14,197,286	4,232,680	-30.24%	Kindergarten is moving out of the Child Care Fund and into the General Fund. Schools will have one year to spend down fund balance, resulting in a decrease of fund balance for the fund.
2,241,250	5,249,603	-1.98%	
6,983,696	12,735,567	-7.89%	
3,173,003	1,739,238	5.27%	
28,407,337	13,205,553	-15.07%	Ending fund balance is decreasing due to increased depreciation and maintenance costs associated with MDR and Classroom Dashboard projects.
7,739,490	4,585,335	-29.47%	Ending fund balance is decreasing due to increased claims and IBNR costs.
71,600,266	18,710,116	17.17%	Ending fund balance is increasing due to Board directed funding increases for Charter Schools and increases in state per pupil funding.
\$1,053,365,620	\$252,089,092	-13.84%	

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Consolidated Fund Summary

	General Fund			Capital Project Funds		
	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Beginning Fund Balance	\$49,966,565	\$61,297,883	\$62,881,184	\$132,463,499	\$101,702,434	\$82,929,168
Revenue:						
Local Property Tax	298,443,666	294,241,600	309,437,246	-	-	-
State of Colorado	302,787,422	320,824,600	322,229,589	-	-	-
Specific Ownership Tax - State	12,190,215	12,196,250	12,900,000	-	-	-
Specific Ownership Tax - Local	15,296,177	15,303,750	15,020,801	-	-	-
Interest Account	308,262	50,000	250,000	461,100	153,220	153,220
Tuition, Fees, and Other	15,354,564	16,000,000	20,700,000	2,223,939	350,000	350,000
Total Revenue	644,380,306	658,616,200	680,537,636	2,685,039	503,220	503,220
Expenditures:						
Salary and Benefit Accounts	498,867,743	517,515,433	542,711,537	1,881,990	2,234,018	2,135,622
Purchased Services Accounts	56,813,155	54,299,853	56,117,180	270,600	270,600	270,600
Materials and Supplies Accounts	20,339,509	13,691,243	27,174,871	240,700	240,700	240,700
Capital Accounts	1,205,144	287,071	384,900	52,608,814	74,847,782	54,422,164
Total Expenditures	577,225,551	585,793,600	626,388,488	55,002,104	77,593,100	57,069,086
Other Uses/Transfers (In) Out:						
Child Care	5,399,639	-	-	-	-	-
Property Management	-	-	-	-	-	-
Capital Reserve	21,556,000	38,975,600	22,049,112	(21,556,000)	(38,975,600)	(22,049,112)
Insurance Reserve	6,717,600	4,865,500	4,867,968	-	-	-
Technology	7,678,300	10,120,000	10,120,000	-	-	-
Central Services	-	-	-	-	-	-
Campus Activity	589,495	650,000	700,000	-	-	-
Transportation	13,882,403	16,702,300	18,175,363	-	-	-
Total Other Uses/Transfers (In) Out	55,823,437	71,313,400	55,912,443	(21,556,000)	(38,975,600)	(22,049,112)
Revenue Over (Under) Expenditures	11,331,318	1,509,200	(1,763,295)	(30,761,065)	(38,114,280)	(34,516,754)
Ending Fund Balance	\$61,297,883	\$62,807,083	\$61,117,889	\$101,702,434	\$63,588,154	\$48,412,414

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Consolidated Fund Summary

	Debt Service Fund			Special Revenue Funds		
	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Beginning Fund Balance	\$53,644,274	\$55,868,734	\$57,732,234	\$14,661,199	\$17,129,218	\$17,659,419
Revenue:						
Local Property Tax	52,118,115	51,991,800	50,191,800	-	-	-
State of Colorado	-	-	-	10,207,824	18,230,700	2,463,896
Specific Ownership Tax - State	-	-	-	-	-	-
Specific Ownership Tax - Local	-	-	-	-	-	-
Interest Account	3,019	5,000	5,000	4,316	-	-
Tuition, Fees, and Other	-	41,000,000	-	75,892,978	72,906,900	82,746,296
Total Revenue	52,121,134	92,996,800	50,196,800	86,105,118	91,137,600	85,210,192
Expenditures:						
Salary and Benefit Accounts	-	-	-	54,116,745	60,301,932	63,864,290
Purchased Services Accounts	23,076,674	21,913,300	20,624,475	15,636,920	15,942,003	14,212,682
Materials and Supplies Accounts	-	-	-	19,891,362	21,389,208	22,214,437
Capital Accounts	26,820,000	68,920,000	29,150,000	8,463,970	11,606,657	4,040,526
Total Expenditures	49,896,674	90,833,300	49,774,475	98,108,997	109,239,800	104,331,935
Other Uses/Transfers (In) Out:						
Child Care	-	-	-	-	-	-
Property Management	-	-	-	-	-	-
Capital Reserve	-	-	-	-	-	-
Insurance Reserve	-	-	-	-	-	-
Technology	-	-	-	-	-	-
Central Services	-	-	-	-	-	-
Campus Activity	-	-	-	(589,495)	(850,000)	(900,000)
Transportation	-	-	-	(13,882,403)	(16,702,300)	(18,175,363)
Total Other Uses/Transfers (In) Out	-	-	-	(14,471,898)	(17,552,300)	(19,075,363)
Revenue Over (Under) Expenditures	2,224,460	2,163,500	422,325	2,468,019	(549,900)	(46,380)
Ending Fund Balance	<u>\$55,868,734</u>	<u>\$58,032,234</u>	<u>\$58,154,559</u>	<u>\$17,129,218</u>	<u>\$16,579,318</u>	<u>\$17,613,039</u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Consolidated Fund Summary

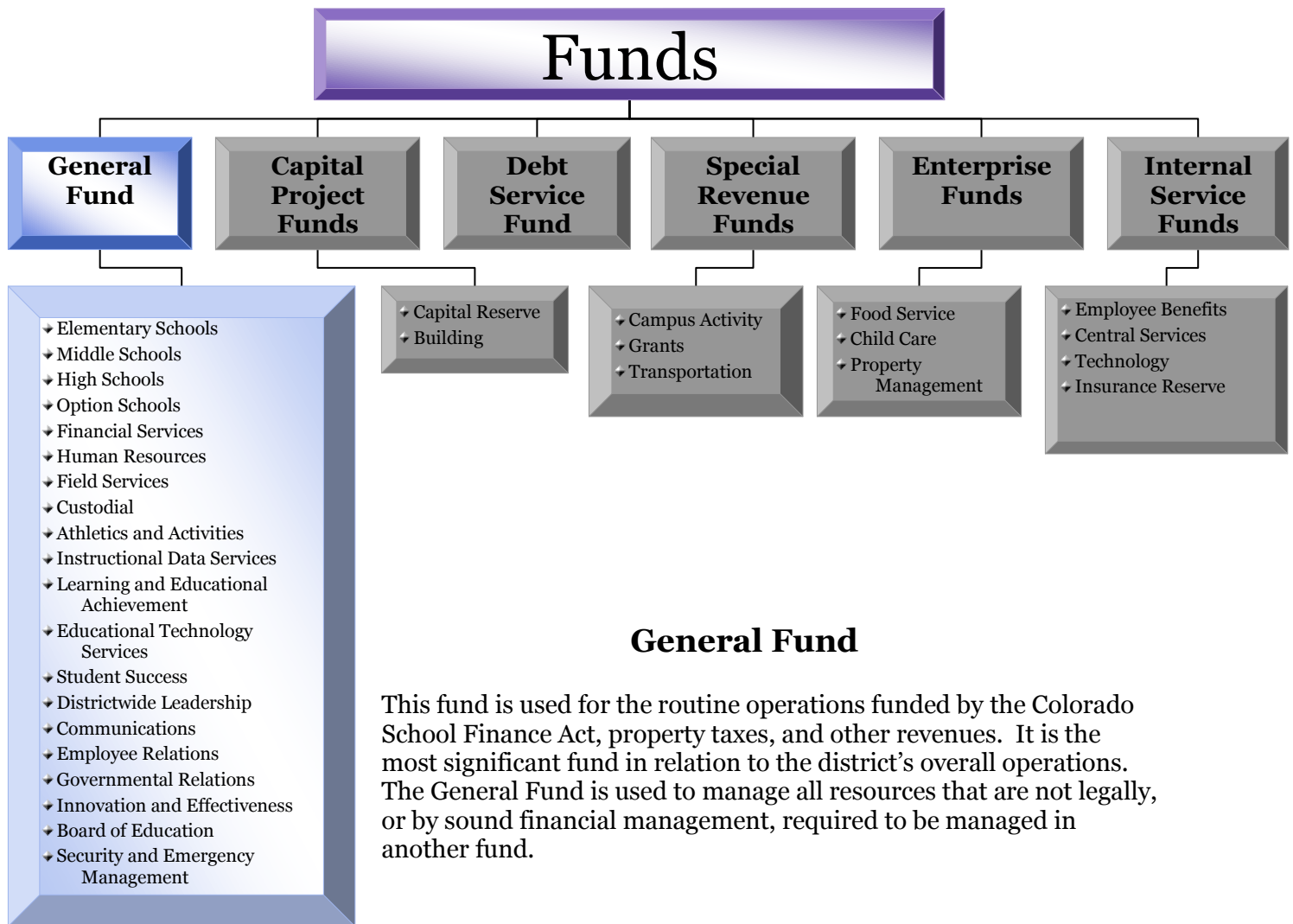
	Enterprise Funds			Internal Service Funds		
	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Beginning Fund Balance	\$17,251,680	\$17,667,045	\$17,878,140	\$33,093,030	\$34,988,803	\$37,528,426
Revenue:						
Local Property Tax	-	-	-	-	-	-
State of Colorado	-	-	-	-	-	-
Specific Ownership Tax - State	-	-	-	-	-	-
Specific Ownership Tax - Local	-	-	-	-	-	-
Interest Account	34,018	-	-	96,834	-	-
Tuition, Fees, and Other	36,353,192	44,700,400	39,922,643	26,584,855	26,238,800	26,052,825
Total Revenue	36,387,210	44,700,400	39,922,643	26,681,689	26,238,800	26,052,825
Expenditures:						
Salary and Benefit Accounts	24,090,760	25,479,600	22,515,567	13,584,164	13,926,300	15,078,835
Purchased Services Accounts	1,313,791	1,349,700	1,384,865	17,325,823	18,923,800	21,119,073
Materials and Supplies Accounts	15,966,933	18,207,500	17,884,969	8,114,046	9,178,400	10,100,618
Capital Accounts	-	-	-	157,783	-	5,000
Total Expenditures	41,371,484	45,036,800	41,785,401	39,181,816	42,028,500	46,303,526
Other Uses/Transfers (In) Out:						
Child Care	(5,399,639)	-	-	-	-	-
Property Management	-	200,000	200,000	-	-	-
Capital Reserve	-	-	-	-	-	-
Insurance Reserve	-	-	-	(6,717,600)	(4,865,500)	(4,867,968)
Technology	-	-	-	(8,428,300)	(10,120,000)	(10,120,000)
Central Services	-	-	-	750,000	-	-
Campus Activity	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Total Other Uses/Transfers (In) Out	(5,399,639)	200,000	200,000	(14,395,900)	(14,985,500)	(14,987,968)
Revenue Over (Under) Expenditures	415,365	(536,400)	(2,062,758)	1,895,773	(804,200)	(5,262,733)
Ending Fund Balance	\$17,667,045	\$17,130,645	\$15,815,382	\$34,988,803	\$34,184,603	\$32,265,693

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Consolidated Fund Summary

	Total All Funds			Elimination of Transactions Between Funds		
	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Beginning Fund Balance	\$301,080,246	\$288,654,116	\$276,608,571	-	-	-
Revenue:						
Local Property Tax	350,561,781	346,233,400	359,629,046	-	-	-
State of Colorado	312,995,246	339,055,300	324,693,485	-	-	-
Specific Ownership Tax - State	12,190,215	12,196,250	12,900,000	-	-	-
Specific Ownership Tax - Local	15,296,177	15,303,750	15,020,801	-	-	-
Interest Account	907,549	208,220	408,220	-	-	-
Tuition, Fees, and Other	156,409,528	201,196,100	169,771,764	(28,057,515)	(28,179,408)	(28,266,195)
Total Revenue	848,360,496	914,193,020	882,423,316	(28,057,515)	(28,179,408)	(28,266,195)
Expenditures:						
Salary and Benefit Accounts	592,541,402	619,457,283	646,305,851	-	-	-
Purchased Services Accounts	114,436,963	112,699,256	113,728,875	-	-	-
Materials and Supplies Accounts	64,552,550	62,707,051	77,615,595	-	-	-
Capital Accounts	89,255,711	155,661,510	88,002,590	(26,309,524)	(25,474,300)	(26,668,229)
Total Expenditures	860,786,626	950,525,100	925,652,911	(26,309,524)	(25,474,300)	(26,668,229)
Other Uses/Transfers (In) Out:						
Child Care	-	-	-	-	-	-
Property Management	-	200,000	200,000	-	-	-
Capital Reserve	-	-	-	-	-	-
Insurance Reserve	-	-	-	-	-	-
Technology	(750,000)	-	-	-	-	-
Central Services	750,000	-	-	-	-	-
Campus Activity	-	(200,000)	(200,000)	-	-	-
Transportation	-	-	-	-	-	-
Total Other Uses/Transfers (In) Out	-	-	-	-	-	-
Revenue Over (Under) Expenditures	(12,426,130)	(36,332,080)	(43,229,595)	(1,747,991)	(2,705,108)	(1,597,966)
Ending Fund Balance	<u>\$288,654,116</u>	<u>\$252,322,036</u>	<u>\$233,378,976</u>	<u>(\$1,747,991)</u>	<u>(\$2,705,108)</u>	<u>(\$1,597,966)</u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Consolidated Fund Summary

	Adjusted Grand Total		
	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Beginning Fund Balance	\$301,080,246	\$288,654,116	\$276,608,571
Revenue:			
Local Property Tax	350,561,781	346,233,400	359,629,046
State of Colorado	312,995,246	339,055,300	324,693,485
Specific Ownership Tax - State	12,190,215	12,196,250	12,900,000
Specific Ownership Tax - Local	15,296,177	15,303,750	15,020,801
Interest Account	907,549	208,220	408,220
Tuition, Fees, and Other	128,352,013	173,016,692	141,505,569
Total Revenue	820,302,981	886,013,612	854,157,121
Expenditures:			
Salary and Benefit Accounts	592,541,402	619,457,283	646,305,851
Purchased Services Accounts	114,436,963	112,699,256	113,728,875
Materials and Supplies Accounts	64,552,550	62,707,051	77,615,595
Capital Accounts	62,946,187	130,187,210	61,334,361
Total Expenditures	834,477,102	925,050,800	898,984,682
Other Uses/Transfers (In) Out:			
Child Care	-	-	-
Property Management	-	200,000	200,000
Capital Reserve	-	-	-
Insurance Reserve	-	-	-
Technology	(750,000)	-	-
Central Services	750,000	-	-
Campus Activity	-	(200,000)	(200,000)
Transportation	-	-	-
Total Other Uses/Transfers (In) Out	-	-	-
Revenue Over (Under) Expenditures	(14,174,121)	(39,037,188)	(44,827,561)
Ending Fund Balance	<u>\$286,906,125</u>	<u>\$249,616,928</u>	<u>\$231,781,010</u>





General Fund

Funding levels in Colorado for K-12 education began declining in 2009 as a result of the Great Recession. Although the economy is rebounding and state revenue is growing, the state budget is strained by both the upcoming TABOR refunds and growth in other state programs.



In order to balance the state budget, the *negative factor* continues to reduce the funding to K-12 education each year. For 2015/2016, Jeffco's per pupil funding levels will finally be just above 2009/2010 funding levels; however, the *negative factor* is still reducing funding for Jeffco \$80M below the total program as calculated in the School Finance Act and statewide funding to K-12 education is being reduced by a total of \$855M.

The following section presents the major budgetary assumptions for the 2015/2016 budget. Variances (increases and decreases) are determined as compared to the 2014/2015 revised budget, which includes the supplemental appropriations approved by the Board of Education on April 2 and May 26, 2015. 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 and other known fluctuations. The final legislated School Finance Act increased the state formula for funding by 2.8 percent inflation and enrollment growth. As calculated by the Colorado Department of Education, Jeffco will receive an increase in state funding of \$22M or \$259 per pupil and an additional \$0.4M in additional at-risk funding. This total funding includes \$2.5M for charter schools and \$0.2M Colorado preschool per pupil revenue. Charter school funding flows through the district to the individual charters, and the Colorado preschool revenue is recorded by the district as revenue to the Child Care Fund. The net increase for the General Fund from state funding will be \$19.3M for 2015/2016.

In recent years, Jeffco's declining enrollment has lessened. However, even with flat enrollment for the district as a whole, there has been a shift in enrollment over the past two years from district-managed schools to charter schools. Because the district acts as a pass through for state funding to charter schools, when enrollment shifts, the pass through amount to charter schools increases and the amount of state funding that remains in the General Fund for district-managed schools decreases. A small shift of student population to charter schools is expected to continue in 2015/2016 and to impact the amount of funding that ultimately remains in the General Fund for district use. Enrollment numbers by level for district-managed schools and for option and charter schools can be found in the *Informational Section* of this document.

The pass through funding and other funding for charter schools will increase by an estimated \$5.0M for 2015/2016. State funding for charters will increase \$2.5M from inflation and growing enrollment. Additional funding in the amount of \$2.5M is being allocated to the charter schools per direction from the Board of Education. This funding will equalize the mill levy override revenue to charter schools. The General Fund revenue will decrease by \$2.5M because these funds will flow directly to the charter schools.

In addition to changes in state revenue, there are changes in other revenue sources as well. All told, total General Fund revenue is expected to increase by about \$21.9M from the 2014/2015 revised budget. The detail is described below.

The \$5M in revenue collected from kindergarten tuition will move from the Child Care Fund to the General Fund. Expenditures will also move from the Child Care Fund to the General Fund, making this a net zero impact to the General Fund bottom line.

Expenditures

The 2015/2016 budget includes a total expenditure increase of approximately \$28.1M, the majority of which is comprised of a placeholder for compensation increases to employees and mandatory costs.

Employee compensation currently has a budgeted placeholder of \$15.6M. This includes \$3.2M for the legislated increase of 0.8 percent for the employer contributions to the Public Employee Retirement Association (PERA), \$3M increase for the continued implementation of the Affordable Care Act, \$0.7M increase for benefit costs for additional staff at schools and \$8.7M as a placeholder for employee pay increases. Compensation is subject to negotiations between the Board of Education and the district's employee associations. At the time that this document was published, the negotiations process had not been completed.

The budget for 2015/2016 also includes \$14.0M of increases in non-compensation expenditures. These include budgeted expenditures for an increase in the transfer to the Capital Reserve Fund for facility needs, additional at-risk funding, and increases in other mandatory costs including utilities and inflation. In addition, schools planned for an increased expense of \$5M in kindergarten, this is offset by an additional \$5M in kindergarten revenue, and to spend down school carryforward by \$3M.

There are compensation-related savings that are calculated and included in the budget each year. These savings 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. Total savings for 2015/2016 is budgeted at \$1.5M.

2015/2016 Material Expenditure Assumptions	
Employer Contribution to Public Employee Retirement Association (PERA) – SAED portion	\$ 2,025,000
Employer Contribution to Public Employee Retirement Association (PERA) – AED portion	1,215,000
Affordable Care Act (initial implementation)	3,000,000
Employee Salary Increase Placeholder	4,600,000
Compensation increase for targeted employees	630,000
Adjustments to existing teachers under starting salaries	3,500,000
Benefits for additional staff at schools	700,000
Compensation Subtotal	15,670,000
Capital Reserve Fund Transfer	3,000,000
Increased At-Risk funding to neighborhood schools	350,000
Salary accrual, utilities	2,000,000
Transfers to other funds for PERA increases and inflation	600,000
Kindergarten move to General Fund	5,000,000
Expenses related to spend down of school carry forward	3,000,000
Non-compensation Subtotal	13,950,000
Estimated Retirement and Turnover Savings	(1,500,000)
Budgetary Savings Subtotal	(1,500,000)
Total Change in Expenditures and Other Uses	\$ 28,120,000

General Fund Reserves

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

Per Colorado law, a minimum reserve balance of 3 percent is required under the Taxpayer Bill of Rights or TABOR. In addition, Jeffco's Board of Education has set a Board policy requiring a 4 percent reserve amount on top of the TABOR requirement. Currently, the General Fund is

estimated to end 2014/2015 with approximately \$63M in total reserves. This includes required reserves for TABOR and the Board policy, restricted reserves such as the school carry forward balance, the multi-year commitment reserve, and undesignated reserves that are unprogrammed.

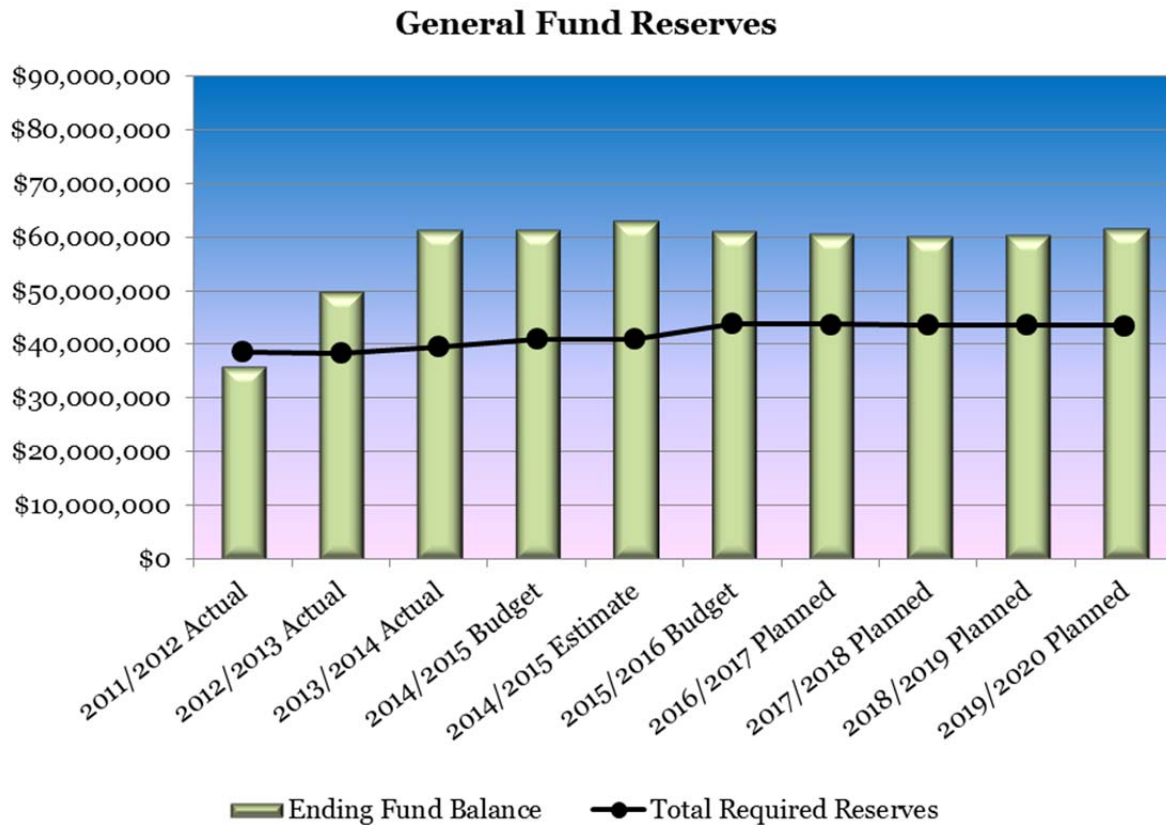
Unassigned reserves provide a benchmark for fiscal health used by the Colorado Department of Education, Colorado State Auditor, Government Finance Officers Association (GFOA) and rating agencies. Unassigned reserves include the Board of Education reserve of 4 percent. The 2014/2015 estimated unassigned reserves are \$35M or 6 percent of expenditures, not within the recommended range from GFOA of 8 to 17 percent of expenditures.

Rating agencies also focus on unassigned reserves and recently noted in their 2015 reports to the district that the current ratings, Moody's Aa2 and S&P's AA-, are stable due to increasing reserves following the recession. The report went on to mention that the ratings would decline if the district's financial position started to deteriorate. An indication of deterioration would be declining reserves. This is important to the district because lower ratings result in higher borrowing costs even for short term obligations such as Tax Anticipation Notes which the district has deployed in recent years. Long term borrowing like capital construction bonds would also carry a higher cost of issuance for the district as would simply refunding existing general obligation bonds in an attempt to take advantage of current market conditions.

From the fiduciary responsibility perspective, consideration of the state, regional, and local economies must be taken into consideration as well. The state economists continue to be watchful for another economic downturn that could impact state General Fund resources, the primary source of funding for K-12 Education in Colorado. The state has looming obligations for their available resources including TABOR mandated refunds to taxpayers, mandatory transfers to fund capital construction and transportation, and escalating caseload volume for Medicaid which is a federally mandated program. In addition to these cost increases, it is uncommon for the economy to have a period of 10 or more years without a natural and cyclical downturn. The Great Recession began in December of 2007 so the 10 year window from that time is within the current projection period. All of these factors at the state level could result in a decreased funding level for K-12 education within the near future.

Jeffco has a highly responsible and prudent financial track record. Reserves in the recent past were held briefly to a higher than needed level, as planned, to allow for a thoughtful spend down over a multi-year period. This actually ended up benefitting Jeffco more than could have been predicted. The higher reserve balances occurred at exactly the time of the deepest funding cuts during the Great Recession. Jeffco was able to spend down the reserve balances and thereby mitigate budgetary reductions. In 2011/2012 Jeffco had spent reserves to a level where it was not in compliance with the 4 percent Board policy reserve in order to weather the years with the lowest funding. The plan has always been to rebuild reserves as quickly as possible once funding began to rebound. The intent behind restoring reserve levels was that they will serve in the same capacity in the future as they did during the recession. Reserves provide the flexibility and the means to withstand fluctuations in funding without impact to classrooms, programs, or staffing.

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

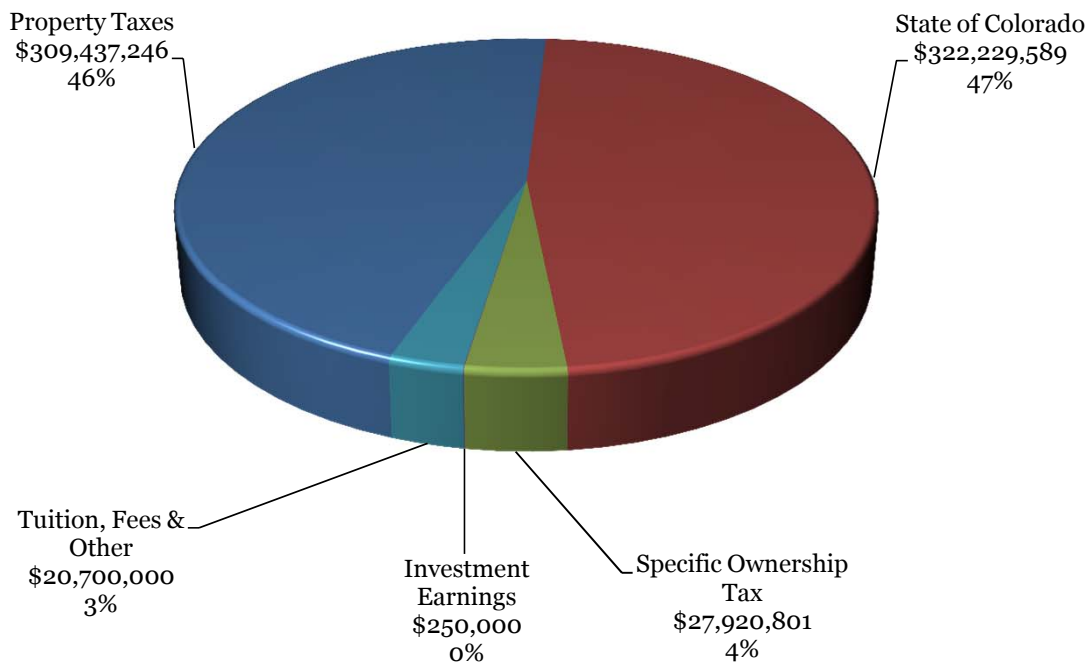


General Fund Revenue Sources and Classifications

The total General Fund revenue budget for 2015/2016 is \$681M. General Fund revenue is received from multiple sources. Local sources are obtained from property tax and specific ownership tax. Property tax includes base property tax that is authorized by the state and mill levy override property tax revenue. Jeffco will have an increase in General Fund revenue from the state related to an increase in per pupil funding. Specific Ownership revenue increased during 2012/2013 and 2013/2014 and will remain relatively flat in 2014/2015 and 2015/2016. Investment earnings are beginning to increase as the economy recovers. Other revenue will increase due to the move of Kindergarten to the General Fund.

	2011/2012 Actual	2012/2013 Actual	2013/2014 Actual	2014/2015 Estimate	2015/2016 Budget
Property Taxes	\$258,988,299	\$297,711,845	\$298,443,666	\$294,241,600	\$309,437,246
State of Colorado	294,757,466	293,126,837	302,787,422	320,824,600	322,229,589
Specific Ownership Tax	23,537,666	25,006,758	27,486,392	27,500,000	27,920,801
Investment Earnings	1,153,994	12	308,262	50,000	250,000
Tuition, Fees & Other	15,464,774	16,022,254	15,354,564	16,000,000	20,700,000
Total Revenue	\$593,902,199	\$631,867,706	\$644,380,306	\$658,616,200	\$680,537,636

**General Fund Revenue by Source
2015/2016 Budget**

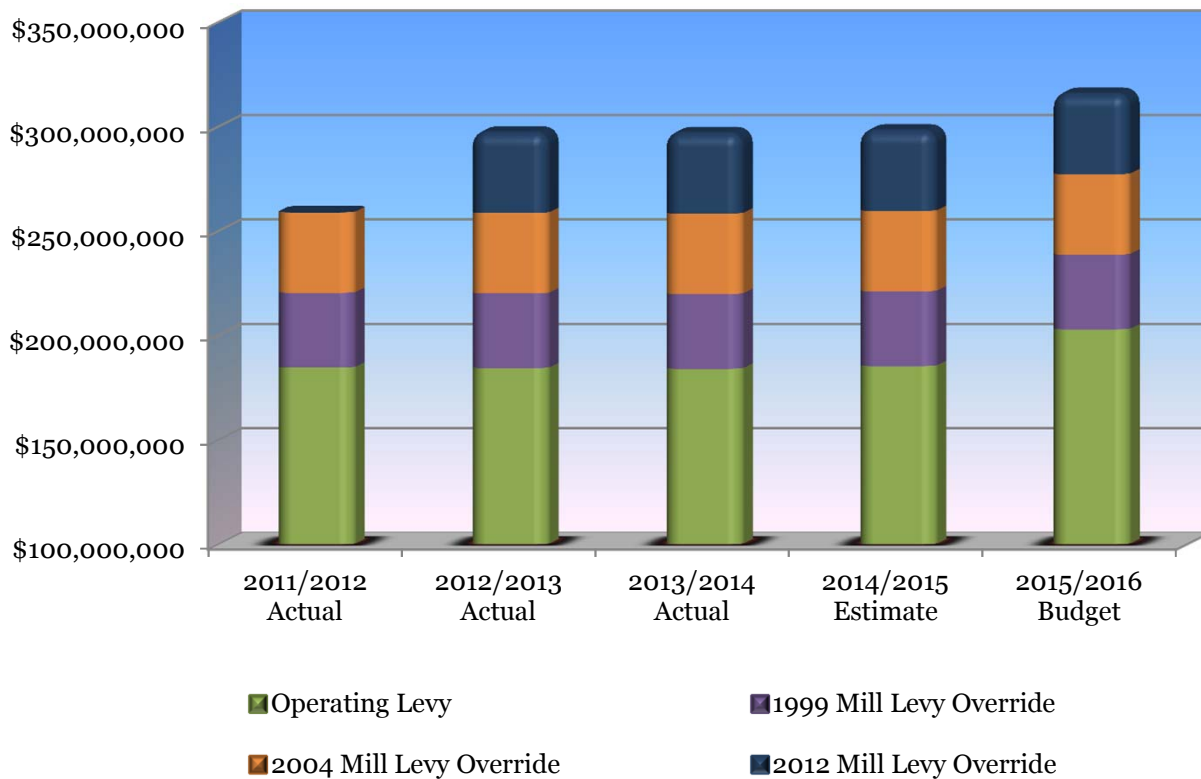


Property Tax

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.

As discussed in the *Economic Outlook* and the *General Fund* sections of this document, Jeffco has endured several years of shrinking revenue from the state of Colorado which has required budget reductions of 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 new General Fund mill levy override in 2012.

General Fund Revenue from Property Tax

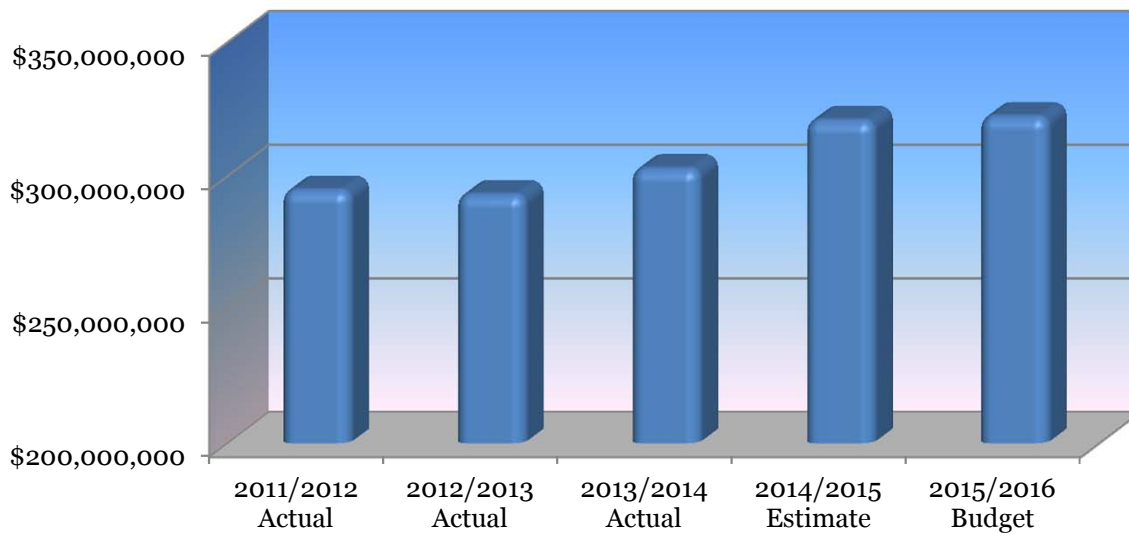


State of Colorado

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

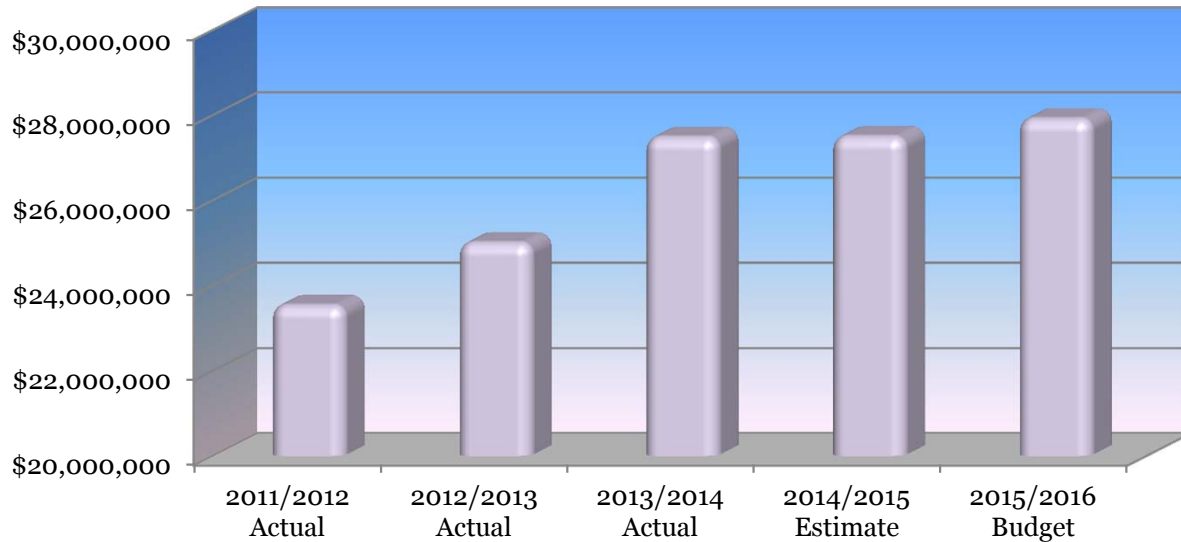
Charter school students are included in the official count; however, funds for these students flow directly to the individual charter school as an allocation of revenue. Participants in the Colorado Preschool Program (CPP) are included in the official count as well, but funds for these students flow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

General Fund Revenue from the State of Colorado



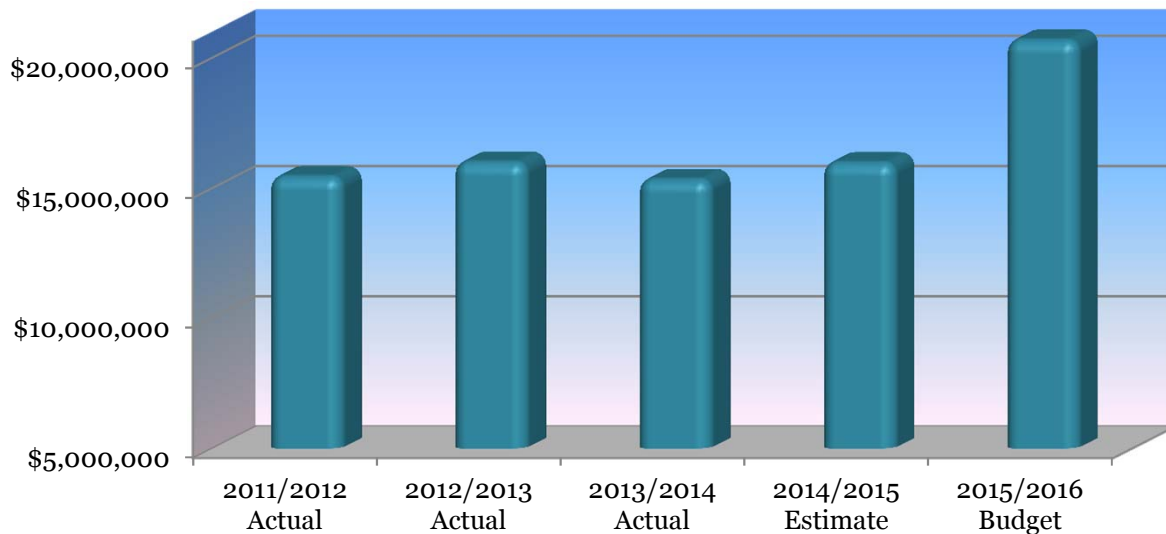
Specific Ownership Tax

Specific Ownership Tax (SOT), or vehicle registration tax, is collected by counties and shared with school districts. SOT revenue decreased for several years with the drop-off in car sales that resulted from the economic recession. Revenue increased in 2013/2014 due to a bump in automobile sales, and is expected to remain stable in 2015/2016. All taxing entities within the county share SOT based upon property taxes levied and collected.



Tuition, Fees & Other Revenue

The district collects various fees from students including fees for sports, activities, and classroom and elective course fees. The district also collects fees for building rentals from outside entities, gate receipts for sporting events, and indirect cost fees. This revenue source is expected to increase in 2015/2016 due to the move of Kindergarten to the General Fund.



General Fund Expenditures Uses and Classifications

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

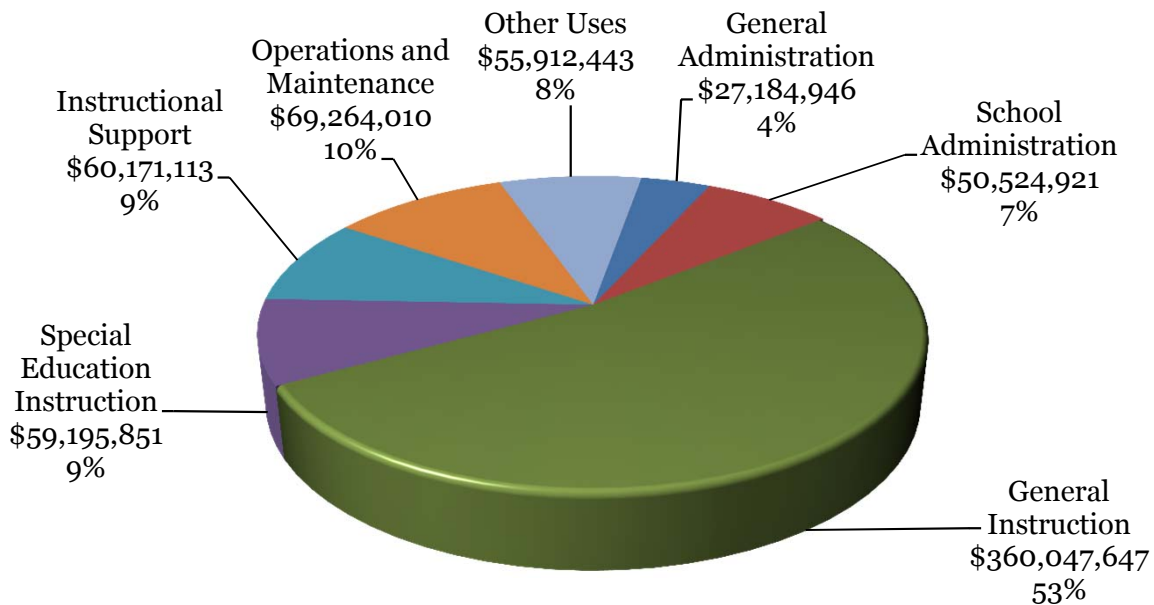
General Fund Expenditure Descriptions

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

The district is dedicated to supporting schools and minimizing administrative costs by making sure that the majority of funding flows to and is expended at the schools. The following charts illustrate different breakdowns of General Fund expenditures. The first chart shows the breakdown of all General Fund dollars and how they are used. As you can see by the chart, more than 70 percent of all General Fund dollars, or 70 cents of every dollar spent, goes towards instruction and instructional support, while only 4 percent goes to general administration.

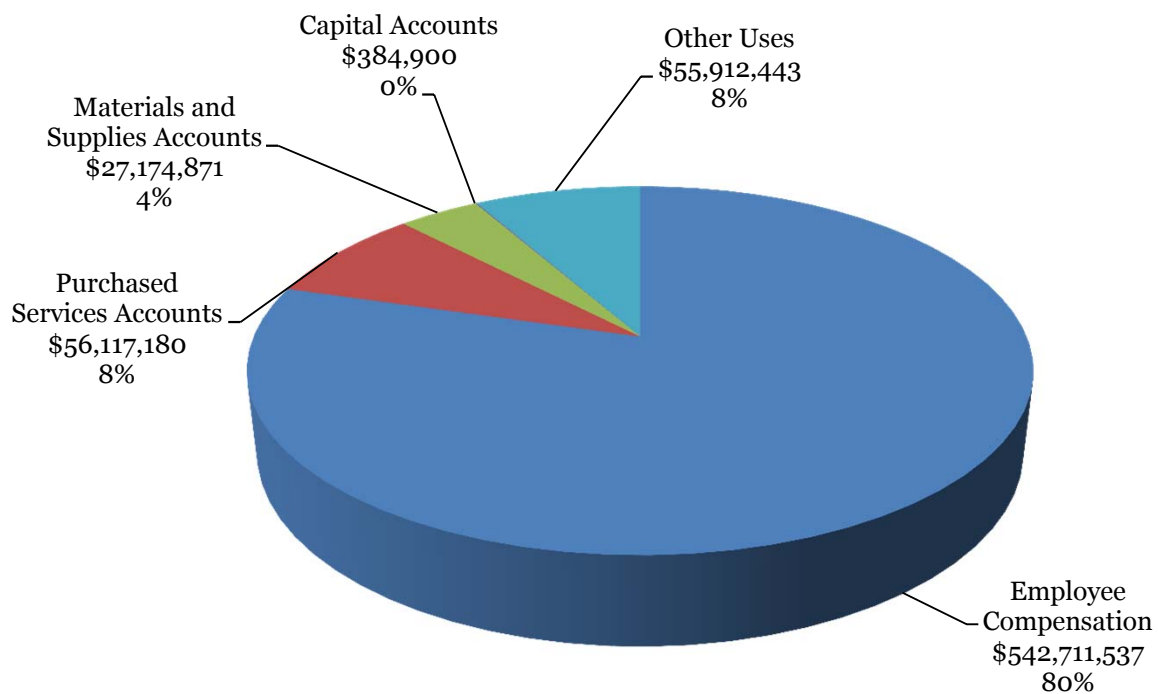
General Fund Expenditures by Category

	2014/2015 Budget	% of Budget	2015/2016 Budget	% of Budget
General Administration	\$25,486,000	4%	\$27,184,946	4%
School Administration	47,379,276	7%	50,524,921	7%
General Instruction	331,217,137	50%	360,047,647	53%
Special Education Instruction	58,482,452	9%	59,195,851	9%
Instructional Support	55,307,935	8%	60,171,113	9%
Operations and Maintenance	67,920,800	10%	69,264,010	10%
Subtotal Expenditures	\$585,793,600	89%	\$626,388,488	92%
Other Uses	71,313,400	11%	55,912,443	8%
Total Expenditures and Other Uses	\$657,107,000	100%	\$682,300,931	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
2015/2016 Budget**



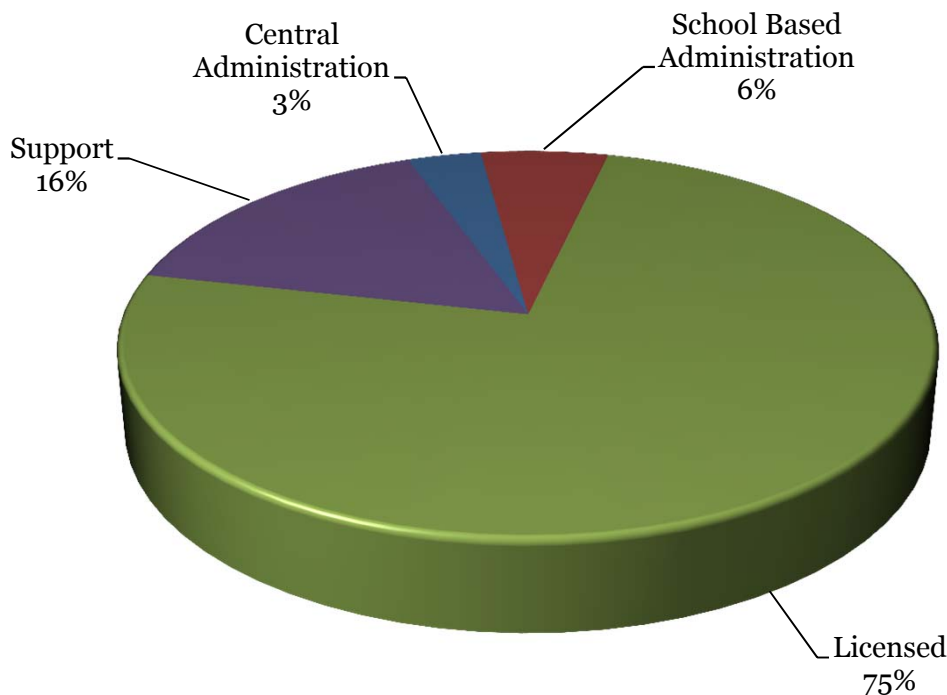
General Fund Compensation

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

There are 443 General Fund administrators employed by Jeffco. Over two-thirds of those, or 285 administrators, are school-based consisting of principals and assistant principals at roughly 138 schools or facilities.

That leaves 158 central administrators who oversee business operations including purchasing and payroll; instructional leadership who manage assessments and state reporting; human resources who hire, track, and report on all 14,000 employees; facilities management who handle building maintenance and infrastructure; and communications. As the graph shows, central administrators make up only 3 percent of General Fund compensation dollars. Jeffco's level of central administrators is below the average of other Denver metro districts.

**General Fund Compensation by Classification
2015/2016 Budget**





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Summary

	2011/2012 Actual	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget
Beginning Fund Balance	\$54,761,088	\$36,054,553	\$49,966,565	\$61,297,883
Revenue:				
Property Taxes	258,988,299	297,711,845	298,443,666	294,241,600
State of Colorado	294,757,466	293,126,837	302,787,422	320,824,600
Specific Ownership Tax State	10,438,955	11,090,497	12,190,215	12,196,250
Specific Ownership Tax Local	13,098,711	13,916,261	15,296,177	15,303,750
Investment Earnings	1,153,994	12	308,262	50,000
Tuition, Fees & Other	15,464,774	16,022,254	15,354,564	16,000,000
Total Revenue	<u>593,902,199</u>	<u>631,867,706</u>	<u>644,380,306</u>	<u>658,616,200</u>
Expenditures:				
General Administration	28,148,084	27,801,717	29,077,008	25,486,000
School Administration	46,466,520	46,140,438	47,674,343	47,379,276
General Instruction	321,963,109	323,643,533	325,278,278	331,217,137
Special Education Instruction	51,571,414	56,037,009	59,904,967	58,482,452
Instructional Support	52,109,108	48,690,915	49,521,805	55,307,935
Operations and Maintenance	65,881,515	64,194,040	65,769,150	67,920,800
Reductions	-	-	-	-
Total Expenditures	<u>566,139,750</u>	<u>566,507,652</u>	<u>577,225,551</u>	<u>585,793,600</u>
Other Uses:				
Transfer to Child Care Fund	4,040,569	4,065,067	5,399,639	-
Transfer to Capital Reserve Fund	20,556,000	21,526,000	21,556,000	38,975,600
Transfer to Insurance Reserve Fund	6,581,000	6,598,700	6,717,600	4,865,500
Transfer to Technology Fund	2,450,000	5,450,000	7,678,300	10,120,000
Transfer to Campus Activity Fund	498,276	596,665	589,495	650,000
Transfer to Transportation Fund	12,343,139	13,211,610	13,882,403	16,702,300
Issuance of COPs	-	-	-	(31,000,000)
Payment to Escrow Agent for Refunded COPs	-	-	-	31,000,000
Total Other Financing Uses (Sources)	<u>46,468,984</u>	<u>51,448,042</u>	<u>55,823,437</u>	<u>71,313,400</u>
Total Expenditures & Other Financing Uses (Sources)	<u>612,608,734</u>	<u>617,955,694</u>	<u>633,048,988</u>	<u>657,107,000</u>
Revenue Over(Under) Expenditures	<u>(18,706,535)</u>	<u>13,912,012</u>	<u>11,331,318</u>	<u>1,509,200</u>
Reserves:				
Nonspendable				
Restricted/Committed/Assigned				
TABOR Reserve	15,839,341	15,756,129	16,494,681	17,573,808
School Carryforward Reserve	13,860,000	11,500,000	9,600,000	10,000,000
Multi-Year Commitment Reserve	-	-	-	220,000
Utility Reserve	2,000,000	2,000,000	2,000,000	-
Unassigned				
Board of Education Policy Reserve	22,780,550	22,660,306	23,089,022	23,431,744
Undesignated Reserve	(18,425,338)	(1,949,870)	10,114,180	11,581,531
Total Unassigned Fund Balance	<u>4,355,212</u>	<u>20,710,436</u>	<u>33,203,202</u>	<u>35,013,275</u>
Ending Fund Balance	<u>\$36,054,553</u>	<u>\$49,966,565</u>	<u>\$61,297,883</u>	<u>\$62,807,083</u>



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Summary

2014/2015 Estimate	2015/2016 Budget	2016/2017 Planned	2017/2018 Planned	2018/2019 Planned	2019/2020 Planned
\$61,297,883	\$62,881,184	\$61,117,889	\$60,581,157	\$60,223,768	\$60,382,581
294,241,600	309,437,246	309,437,246	309,437,246	309,437,246	309,437,246
320,824,600	322,229,589	322,229,589	322,229,589	322,229,589	322,229,589
12,916,750	12,900,000	12,900,000	12,900,000	12,900,000	12,900,000
14,583,250	15,020,801	15,020,801	15,020,801	15,020,801	15,020,801
50,000	250,000	250,000	250,000	250,000	250,000
16,000,000	20,700,000	20,700,000	20,700,000	20,700,000	20,700,000
658,616,200	680,537,636	680,537,636	680,537,636	680,537,636	680,537,636
26,524,519	27,184,946	28,285,162	28,253,352	28,209,202	28,165,052
46,517,343	50,524,921	49,605,067	49,549,280	49,471,852	49,394,425
330,876,235	360,047,647	352,839,113	352,442,298	351,891,559	351,340,819
58,319,336	59,195,851	62,190,453	62,120,511	62,023,439	61,926,367
56,234,352	60,171,113	59,967,072	59,899,631	59,806,030	59,712,428
67,293,892	69,264,010	71,760,721	71,680,016	71,568,006	71,455,997
-	-	-	-	-	-
585,765,677	626,388,488	624,647,588	623,945,088	622,970,088	621,995,088
-	-	-	-	-	-
38,975,600	22,049,112	22,490,094	22,939,896	23,398,694	23,398,694
4,865,500	4,867,968	4,870,129	4,872,289	4,872,289	4,872,289
10,120,000	10,120,000	10,120,000	10,120,000	10,120,000	10,120,000
650,000	700,000	700,000	700,000	700,000	700,000
16,656,122	18,175,363	18,246,557	18,317,752	18,317,752	18,317,752
(31,000,000)	-	-	-	-	-
31,000,000	-	-	-	-	-
71,267,222	55,912,443	56,426,780	56,949,937	57,408,735	57,408,735
657,032,899	682,300,931	681,074,368	680,895,025	680,378,823	679,403,823
1,583,301	(1,763,295)	(536,732)	(357,389)	158,813	1,133,813
17,572,970	18,791,655	18,739,428	18,718,353	18,689,103	18,659,853
10,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
220,000	220,000	220,000	-	-	-
-	-	-	-	-	-
23,430,627	25,055,540	24,985,904	24,957,804	24,918,804	24,879,804
11,657,587	10,050,694	9,635,825	9,547,611	9,774,674	10,976,737
35,088,214	35,106,234	34,621,729	34,505,415	34,693,478	35,856,541
\$62,881,184	\$61,117,889	\$60,581,157	\$60,223,768	\$60,382,581	\$61,516,394



General Fund Detail





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
School Summary Report

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Elementary Level Departments						
Payroll	2,604.86	2,602.93	2,758.85	\$168,848,851	\$172,607,594	\$192,564,133
Non-Payroll	-	-	-	5,215,019	7,248,226	12,659,736
Total Elementary Level	2,604.86	2,602.93	2,758.85	174,063,870	179,855,820	205,223,869
Middle Level Departments						
Payroll	695.83	702.08	683.15	52,641,141	52,633,076	58,880,430
Non-Payroll	-	-	-	1,631,144	670,692	2,535,061
Total Middle Level	695.83	702.08	683.15	54,272,285	53,303,768	61,415,491
Senior Level Departments						
Payroll	1,544.86	1,547.30	1,621.01	115,308,116	114,809,349	120,235,130
Non-Payroll	-	-	-	4,666,575	2,177,915	5,629,261
Total Senior Level	1,544.86	1,547.30	1,621.01	119,974,691	116,987,264	125,864,391
Option						
Payroll	235.39	242.67	241.60	17,069,985	18,171,100	18,080,037
Non-Payroll	-	-	-	2,098,504	1,754,900	1,609,628
Total Option Level	235.39	242.67	241.60	19,168,489	19,926,000	19,689,665
Total Schools	5,080.94	5,094.98	5,304.61	\$367,479,335	\$370,072,852	\$412,193,416





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Elementary Level

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
General Administration						
Payroll	-	-	-	\$1,268	-	-
Non-Payroll	-	-	-	-	-	-
General Instruction						
Payroll	2,240.36	2,235.11	2,371.81	\$143,739,948	\$148,055,356	\$166,619,727
Non-Payroll	-	-	-	4,537,586	6,785,441	11,539,864
Instructional Support						
Payroll	63.19	64.41	71.13	2,377,072	1,998,900	3,436,297
Non-Payroll	-	-	-	116,330	122,571	193,692
Operations and Maintenance						
Payroll	4.03	4.16	4.15	-	131,000	133,218
Non-Payroll	-	-	-	245	-	-
School Administration						
Payroll	297.28	299.25	311.64	21,051,125	22,422,338	22,370,347
Non-Payroll	-	-	-	476,113	329,114	902,135
Special Ed Instruction						
Payroll	-	-	0.12	1,679,438	-	4,544
Non-Payroll	-	-	-	84,745	11,100	24,045
Elementary Level Total	<u>2,604.86</u>	<u>2,602.93</u>	<u>2,758.85</u>	<u>\$174,063,870</u>	<u>\$179,855,820</u>	<u>\$205,223,869</u>

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



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Elementary Level Detail

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: Elementary						
Payroll						
Principal.	95.00	95.00	95.00	\$8,497,745	\$9,034,800	\$8,524,569
Assistant Principal	14.50	16.00	22.00	1,372,825	1,383,800	1,768,712
Dean	-	-	7.00	-	-	424,200
Teacher	1,850.19	1,842.03	1,917.72	99,954,552	102,756,793	109,778,050
Substitute Teacher	-	-	-	2,104,034	1,945,500	2,203,656
Counselor	2.00	2.00	4.50	220,729	125,800	287,244
Teacher Librarian	71.00	71.00	73.70	4,807,915	4,780,500	4,912,842
Coordinator - Licensed	1.00	1.00	1.00	81,030	83,000	81,842
Resource Teachers	-	-	5.00	349,223	-	303,000
Instructional Coach.	-	-	72.30	-	-	4,427,680
Nurse	2.00	2.00	2.00	92,942	98,500	99,420
Psychologist	-	-	2.50	21,357	-	174,479
Social Worker	-	-	6.50	129,731	-	410,969
Specialist - Classified	0.75	1.75	1.75	20,296	42,500	36,403
School Secretary	186.50	186.50	185.73	6,443,100	7,099,800	6,590,782
Substitute Secretary	-	-	-	13,506	1,500	6,500
Paraprofessional	309.52	313.16	286.67	7,461,694	6,008,041	7,489,237
Special Interpreter/Tutor	2.80	2.07	5.07	95,643	49,495	123,069
Para-Educator	1.04	0.07	0.19	20,776	4,600	4,646
Clinic Aides	57.44	58.66	53.88	1,205,230	1,219,700	1,309,187
Sub Para-Educator	-	-	-	825	-	-
Custodian	4.00	4.00	4.00	156,092	153,600	147,318
Food Service Manager	2.45	2.51	2.50	54,449	60,100	60,701
Food Service Hourly Worker	2.26	2.35	2.35	39,089	56,400	56,964
Food Serv. Sub. Worker	-	-	-	12,685	4,300	4,300
Classified - Hourly	2.41	2.83	7.49	137,400	67,700	182,085
Additional Pay - Certificated	-	-	-	236,103	129,400	166,563
Additional Pay-Classified	-	-	-	24,287	3,550	15,000
Additional Pay-Administrative	-	-	-	5,055	-	1,500
Perf Pay - Strategic Comp	-	-	-	13,566	-	-
Overtime - Classified	-	-	-	44,166	10,088	13,840
Payroll Total	2,604.86	2,602.93	2,758.85	133,616,045	135,119,467	149,604,758
Benefits						
Employee Benefits	-	-	-	35,232,806	37,488,127	42,959,375
Benefits Total	-	-	-	35,232,806	37,488,127	42,959,375
Purchased Services						
Mileage And Travel	-	-	-	37,754	24,825	36,356
Employee Training & Conf	-	-	-	97,743	49,004	128,045
Awards And Banquets	-	-	-	7,575	1,400	3,315
Orientation-Inserv-Workshops	-	-	-	3,717	4,700	5,520
Professional Growth	-	-	-	760	350	350
Meals/Refreshments	-	-	-	120,367	57,250	64,065
Outdoor Lab Field Trips	-	-	-	1,547	700	700
Student Transportation.	-	-	-	31,496	1,600	6,524
Student Admission/Entry Fees	-	-	-	19,207	1,800	18,180
Printing	-	-	-	50,347	61,200	84,592
Consultants	-	-	-	-	20,000	20,000
Contracted Services	-	-	-	158,499	26,780	90,725
Fleet Maintenance.	-	-	-	6,078	6,600	6,600
Equipment Rental	-	-	-	454	-	8,280
Contract Maint/Eq Repair	-	-	-	52,271	13,200	27,110
Const Maint/Repair - Building	-	-	-	89	500	500
Software Purch/Lease	-	-	-	105,923	1,300	4,000
Marketing - Advertising	-	-	-	1,891	550	1,650
Equipment/Copier Repair	-	-	-	2,238	2,000	2,000
Telephone Service Order	-	-	-	211	300	-
Telephone/Pagers/Modems	-	-	-	36,453	10,345	34,517
Postage	-	-	-	22,580	19,040	19,890
Permits/Licenses/Fees	-	-	-	21,083	6,045	24,605
Risk Management Charges	-	-	-	8,292	9,500	8,500



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Elementary Level Detail

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Community Relations	-	-	-	3,869	400	-
Purchased Services Total	-	-	-	790,444	319,389	596,024
Materials and Supplies						
Contingency	-	-	-	-	2,296,379	6,662,562
Office Material/Supplies	-	-	-	208,111	90,250	198,123
Office Equipment - Under \$5K	-	-	-	95,836	8,200	30,208
Curriculum Dev/Staff Training	-	-	-	63,944	39,400	69,172
Clinic Supplies/Materials	-	-	-	22,645	18,000	22,100
Custodial Supplies	-	-	-	5,519	6,900	6,900
Instructional Material/Supply	-	-	-	1,690,496	3,501,799	2,973,287
Instructional Equip-Under \$5K	-	-	-	893,326	137,939	591,280
Repair Parts-Instr Equip	-	-	-	1,787	500	3,800
Textbooks	-	-	-	146,196	62,283	211,318
Copier Usage	-	-	-	1,186,812	714,652	1,172,850
Testing Materials	-	-	-	9,980	6,300	11,200
Graduation Materials	-	-	-	60	-	-
Maint Materials/Supplies	-	-	-	24,037	6,600	44,298
Vehicle Parts & Supplies	-	-	-	27	-	-
Vehicle Fuel Expense	-	-	-	6,155	4,000	4,000
Library Materials	-	-	-	39,511	28,985	51,135
Audio Visual Materials	-	-	-	5,223	500	4,500
Miscellaneous Expense	-	-	-	222	-	80
Small Equip & Utensils	-	-	-	2,490	5,900	5,900
Materials and Supplies Total	-	-	-	4,402,377	6,928,587	12,062,712
Capital						
Office Equipment	-	-	-	-	250	-
Appliances/Comm Equip	-	-	-	10,646	-	-
Instructional/Curric Equipmnt	-	-	-	1,050	-	1,000
Building Improvements.	-	-	-	10,502	-	-
CapitalTotal	-	-	-	22,198	250	1,000
Total	2,604.86	2,602.93	2,758.85	\$174,063,870	\$179,855,820	\$205,223,869





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Middle Level

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
General Instruction						
Payroll	562.03	568.58	550.97	\$41,667,948	\$42,647,798	\$48,638,823
Non-Payroll	-	-	-	1,357,626	493,035	2,117,991
Instructional Support						
Payroll	49.80	50.00	45.18	3,606,086	3,484,028	3,337,588
Non-Payroll	-	-	-	35,627	16,165	31,350
Operations and Maintenance						
Payroll	-	-	-	-	-	-
Non-Payroll	-	-	-	-	-	-
School Administration						
Payroll	84.00	83.50	87.00	6,930,535	6,501,250	6,904,019
Non-Payroll	-	-	-	205,545	152,052	367,183
Special Ed Instruction						
Payroll	-	-	-	436,572	-	-
Non-Payroll	-	-	-	32,346	9,440	18,537
Middle Level Total	695.83	702.08	683.15	\$54,272,285	\$53,303,768	\$61,415,491

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



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Middle Level Detail

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: Middle						
Payroll						
Principal.	20.00	20.00	18.00	\$2,022,494	\$1,906,000	\$1,836,180
Assistant Principal	20.00	20.00	21.00	1,858,846	1,628,000	1,688,316
Dean	-	-	5.00	-	-	303,000
Teacher	525.09	530.07	491.57	29,916,778	30,400,956	31,360,447
Substitute Teacher	-	-	-	521,647	556,400	549,770
Counselor	40.00	40.00	37.00	2,610,906	2,518,000	2,361,784
Teacher Librarian	19.00	19.50	17.30	1,303,027	1,312,400	1,153,218
Instructional Coach.	-	-	17.00	-	-	1,083,427
School Secretary	44.00	43.50	43.00	1,555,999	1,551,300	1,524,396
Substitute Secretary	-	-	-	8,906	-	-
Paraprofessional	17.63	18.77	22.84	1,009,662	353,830	554,208
Special Interpreter/Tutor	-	-	1.04	24,718	-	25,351
Clinic Aides	9.80	10.00	8.18	218,074	207,828	199,093
Custodian	-	-	-	-	-	-
Classified - Hourly	0.31	0.24	1.22	66,911	5,700	29,640
Additional Pay - Certificated	-	-	-	206,267	154,500	153,049
Additional Pay-Classified	-	-	-	5,842	-	1,000
Additional Pay-Administrative	-	-	-	5,635	-	-
Overtime - Classified	-	-	-	12,072	1,350	6,500
Payroll Total	695.83	702.08	683.15	41,347,784	40,596,264	42,829,379
Benefits						
Employee Benefits	-	-	-	11,293,357	12,036,812	16,051,051
Benefits Total	-	-	-	11,293,357	12,036,812	16,051,051
Purchased Services						
Mileage And Travel	-	-	-	11,759	2,250	8,250
Employee Training & Conf	-	-	-	30,843	7,205	24,559
Awards And Banquets	-	-	-	3,378	-	2,050
Professional Growth	-	-	-	-	200	-
Meals/Refreshments	-	-	-	11,542	3,790	7,600
Student Transportation.	-	-	-	15,524	-	7,100
Student Admission/Entry Fees	-	-	-	10,752	150	2,475
Printing	-	-	-	13,998	21,200	25,633
Contracted Services	-	-	-	59,485	-	14,200
Building Rental	-	-	-	470	-	-
Equipment Rental	-	-	-	1,015	-	1,240
Contract Maint/Eq Repair	-	-	-	42,223	4,700	19,650
Software Purch/Lease	-	-	-	27,993	-	-
Marketing - Advertising	-	-	-	192	-	500
Telephone/Pagers/Modems	-	-	-	16,259	700	8,950
Postage	-	-	-	13,913	3,550	8,860
Permits/Licenses/Fees	-	-	-	6,121	100	6,335
Fees For Dist Membership	-	-	-	50	-	-
Community Relations	-	-	-	808	1,000	1,100
Purchased Services Total	-	-	-	266,325	44,845	138,502
Materials and Supplies						
Contingency	-	-	-	-	(710,366)	955,864
Office Material/Supplies	-	-	-	99,197	23,480	76,050
Office Equipment - Under \$5K	-	-	-	78,415	-	14,118
Curriculum Dev/Staff Training	-	-	-	4,249	-	11,900
Clinic Supplies/Materials	-	-	-	4,446	1,500	3,800
Custodial Supplies	-	-	-	16	-	-
Instructional Material/Supply	-	-	-	469,713	1,186,697	888,947
Instructional Equip-Under \$5K	-	-	-	327,351	-	185,020
Repair Parts-Instr Equip	-	-	-	3,530	-	600
Textbooks	-	-	-	40,471	14,030	2,000
Copier Usage	-	-	-	286,479	89,346	238,210
Testing Materials	-	-	-	3,520	600	1,600
Maint Materials/Supplies	-	-	-	5,662	4,780	5,000
Library Materials	-	-	-	38,505	10,780	13,450
Miscellaneous Expense	-	-	-	3,265	-	-
Materials and Supplies Total	-	-	-	1,364,819	620,847	2,396,559



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Middle Level Detail

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Capital						
Building Improvements.	-	-	-	-	5,000	-
CapitalTotal	-	-	-	-	5,000	-
Total	695.83	702.08	683.15	\$54,272,285	\$53,303,768	\$61,415,491





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Senior Level

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
General Administration						
Payroll	-	-	-	-	-	-
Non-Payroll	-	-	-	-	-	-
General Instruction						
Payroll	1,229.16	1,227.01	1,271.62	\$92,246,691	\$92,142,415	\$95,042,771
Non-Payroll	-	-	-	3,657,762	1,539,898	4,034,059
Instructional Support						
Payroll	84.70	87.79	99.31	6,249,497	6,532,034	7,709,145
Non-Payroll	-	-	-	132,055	181,669	266,080
Operations and Maintenance						
Payroll	59.00	60.00	64.58	2,199,057	2,118,900	2,292,579
Non-Payroll	-	-	-	479	-	-
School Administration						
Payroll	172.00	172.50	185.50	13,906,478	13,887,100	15,051,364
Non-Payroll	-	-	-	783,784	422,328	1,299,487
Special Ed Instruction						
Payroll	-	-	-	706,393	128,900	139,271
Non-Payroll	-	-	-	92,495	34,020	29,635
Senior Level Total	1,544.86	1,547.30	1,621.01	\$119,974,691	\$116,987,264	\$125,864,391

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



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Senior Level Detail

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: Senior						
Payroll						
Principal.	19.00	19.00	19.00	\$2,079,712	\$1,966,700	\$2,186,974
Assistant Principal	75.00	75.00	75.00	6,158,015	6,091,400	6,029,536
Dean	-	-	8.00	-	-	484,800
Teacher	1,137.81	1,135.70	1,181.00	67,851,526	67,498,600	68,944,413
Substitute Teacher	-	-	-	1,013,679	1,201,200	1,281,675
Counselor	72.50	73.00	81.00	4,526,165	4,697,700	5,241,122
Teacher Librarian	18.50	18.50	18.00	1,258,928	1,245,200	1,199,880
Resource Teachers	-	-	-	246,181	-	-
Instructional Coach.	15.30	15.30	14.20	707,554	991,100	904,980
Nurse	1.00	1.00	1.00	63,553	65,200	65,748
Psychologist	-	-	0.50	-	-	34,896
Social Worker	-	-	2.50	6,122	-	158,065
Specialist - Classified	2.10	3.50	3.50	73,623	124,400	130,500
Technician - Classified	2.00	2.00	2.00	80,614	66,400	69,296
School Secretary	77.00	78.50	82.50	2,739,169	2,792,400	2,926,538
Substitute Secretary	-	-	-	(1,173)	-	1,000
Paraprofessional	56.55	57.51	57.14	1,754,278	1,117,800	1,387,210
Special Interpreter/Tutor	-	-	-	12,124	-	-
Clinic Aides	9.10	9.29	9.81	205,390	191,000	237,945
Athletic Game Workers	-	-	-	-	-	-
Custodian	-	-	-	-	-	-
Campus Supervisor.	59.00	59.00	64.58	1,572,390	1,628,400	1,769,820
Substitute Custodian	-	-	-	-	-	-
Classified - Hourly	-	-	1.28	86,401	-	31,058
Additional Pay - Certificated	-	-	-	292,101	146,549	276,949
Additional Pay-Classified	-	-	-	52,223	-	13,125
Additional Pay-Administrative	-	-	-	48,703	3,200	3,400
Overtime - Classified	-	-	-	63,605	14,100	31,500
Payroll Total	1,544.86	1,547.30	1,621.01	90,890,883	89,841,349	93,410,430
Benefits						
Employee Benefits	-	-	-	24,417,233	24,968,000	26,824,700
Benefits Total	-	-	-	24,417,233	24,968,000	26,824,700
Purchased Services						
Mileage And Travel	-	-	-	82,451	12,100	44,880
Employee Training & Conf	-	-	-	179,381	26,331	172,090
Awards And Banquets	-	-	-	19,708	1,500	17,885
Orientation-Inserv-Workshops	-	-	-	-	864	-
Meals/Refreshments	-	-	-	24,286	2,800	8,275
Student Transportation.	-	-	-	71,171	10,128	35,350
Student Admission/Entry Fees	-	-	-	76,249	4,125	62,150
Legal Fees	-	-	-	-	60,000	60,000
Printing	-	-	-	38,239	13,409	35,890
Consultants	-	-	-	3,000	33,000	33,000
Contracted Services	-	-	-	223,357	15,947	76,233
Building Rental	-	-	-	-	-	-
Equipment Rental	-	-	-	5,123	-	8,000
Contract Maint/Eq Repair	-	-	-	49,326	6,560	8,000
Software Purch/Lease	-	-	-	65,069	-	-
Marketing - Advertising	-	-	-	4,146	-	1,100
Equipment/Copier Repair	-	-	-	110	-	-
Telephone/Pagers/Modems	-	-	-	46,014	9,577	13,675
Postage	-	-	-	51,553	11,330	22,205
Permits/Licenses/Fees	-	-	-	42,911	3,582	70,969
Risk Management Charges	-	-	-	900	300	600
Community Relations	-	-	-	2,283	1,008	150
Forensics	-	-	-	1,253	2,697	-
Newspaper	-	-	-	1,505	2,349	750
Music	-	-	-	-	1,597	900
Contracts Repairs-Equipment	-	-	-	275	-	-
Tuition Reimb-Other Facilities	-	-	-	-	500	500
Purchased Services Total	-	-	-	988,310	219,704	672,602



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Senior Level Detail

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Materials and Supplies						
Contingency	-	-	-	-	(964,117)	1,637,578
Office Material/Supplies	-	-	-	243,785	138,075	165,050
Office Equipment - Under \$5K	-	-	-	93,447	3,500	133,899
Curriculum Dev/Staff Training	-	-	-	9,337	11,000	22,000
Clinic Supplies/Materials	-	-	-	7,918	1,236	5,995
Custodial Supplies	-	-	-	580	-	-
Instructional Material/Supply	-	-	-	1,305,401	2,479,128	1,761,897
Instructional Equip-Under \$5K	-	-	-	855,652	49,920	239,925
Repair Parts-Instr Equip	-	-	-	722	1,006	500
Textbooks	-	-	-	291,577	60,618	177,290
Copier Usage	-	-	-	595,245	133,386	282,267
Testing Materials	-	-	-	45,268	-	5,100
Graduation Materials	-	-	-	6,577	1,290	16,300
Athletic Supplies	-	-	-	24,918	3,923	2,451
Maint Materials/Supplies	-	-	-	15,805	2,300	4,150
Vehicle Parts & Supplies	-	-	-	37	-	-
Library Materials	-	-	-	75,993	23,125	62,100
Audio Visual Materials	-	-	-	1,815	-	-
Miscellaneous Expense	-	-	-	13,790	-	368,657
Materials and Supplies Total	-	-	-	3,587,867	1,944,390	4,885,159
Capital						
Office Equipment	-	-	-	7,909	3,821	7,500
Plant/Shop Equipment	-	-	-	5,064	-	-
Instructional/Curric Equipmnt	-	-	-	9,996	10,000	10,000
Building Improvements.	-	-	-	67,429	-	54,000
Capital Total	-	-	-	90,398	13,821	71,500
Total	1,544.86	1,547.30	1,621.01	\$119,974,691	\$116,987,264	\$125,864,391



Building Bright Futures



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Option Level

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
General Administration						
Payroll	-	-	-	-	-	-
Non-Payroll	-	-	-	-	-	-
General Instruction						
Payroll	162.55	176.29	178.60	\$12,064,866	\$13,659,740	\$13,649,696
Non-Payroll	-	-	-	1,521,837	1,485,406	1,365,689
Instructional Support						
Payroll	20.09	20.13	18.75	1,528,015	1,485,960	1,410,001
Non-Payroll	-	-	-	42,520	22,300	11,600
Operations and Maintenance						
Payroll	8.00	8.00	8.00	262,129	283,100	286,363
Non-Payroll	-	-	-	26	-	-
School Administration						
Payroll	44.75	38.25	36.25	3,094,387	2,742,300	2,733,977
Non-Payroll	-	-	-	529,770	244,594	230,389
Special Ed Instruction						
Payroll	-	-	-	120,588	-	-
Non-Payroll	-	-	-	4,351	2,600	1,950
Option Level Total	235.39	242.67	241.60	\$19,168,489	\$19,926,000	\$19,689,665

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



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Option Level Detail

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: Option Level						
Payroll						
Principal.	5.00	5.00	5.00	\$543,984	\$476,500	\$546,915
Assistant Principal	9.00	10.00	9.00	754,642	815,200	723,564
Technical Specialist	1.00	1.00	1.00	77,884	77,700	81,204
Teacher	134.90	136.20	146.00	8,189,875	8,458,410	9,005,817
Substitute Teacher	-	-	-	113,072	143,700	155,350
Counselor	16.00	18.00	16.00	1,139,195	1,134,260	1,021,312
Teacher Librarian	4.00	4.00	4.00	231,670	269,200	266,640
Resource Teachers	5.00	5.00	-	243,496	601,200	-
Instructional Coach.	6.10	5.20	6.60	77,453	336,900	420,625
Psychologist	-	-	-	48	-	-
Social Worker	0.50	0.50	1.50	22,226	-	63,226
Technician - Classified	13.50	13.50	14.50	498,733	505,100	559,439
School Secretary	18.75	21.75	20.75	592,971	776,200	735,609
Secretary	2.00	-	-	84,930	-	-
Paraprofessional	9.55	9.60	7.17	224,287	205,032	174,034
Clinic Aides	2.09	2.13	1.75	41,424	42,400	42,521
Sub Para-Educator	-	-	-	180	-	-
Custodian	-	-	-	-	-	-
Campus Supervisor.	8.00	8.00	8.00	183,045	221,500	219,776
Classified - Hourly	-	-	0.33	7,810	-	8,080
Certificated - Hourly	-	2.79	-	86,024	66,900	-
Additional Pay - Certificated	-	-	-	268,386	66,800	14,000
Additional Pay-Classified	-	-	-	23,193	-	-
Additional Pay-Administrative	-	-	-	10,052	-	-
Overtime - Classified	-	-	-	31,979	15,500	8,348
Payroll Total	235.39	242.67	241.60	13,446,559	14,212,502	14,046,460
Benefits						
Employee Benefits	-	-	-	3,623,426	3,958,598	4,033,577
Benefits Total	-	-	-	3,623,426	3,958,598	4,033,577
Purchased Services						
Mileage And Travel	-	-	-	13,845	7,800	9,400
Employee Training & Conf	-	-	-	31,729	4,500	4,223
Awards And Banquets	-	-	-	2,953	-	700
Meals/Refreshments	-	-	-	21,190	-	-
Student Transportation.	-	-	-	32,267	20,300	20,000
Student Admission/Entry Fees	-	-	-	7,613	-	-
Printing	-	-	-	2,267	12,200	900
Contracted Services	-	-	-	173,740	37,600	46,400
Fleet Maintenance.	-	-	-	24,793	28,500	26,000
Equipment Rental	-	-	-	657	2,000	1,000
Contract Maint/Eq Repair	-	-	-	36,613	35,075	45,100
Software Purch/Lease	-	-	-	7,244	18,000	15,000
Computer Hardware Lease	-	-	-	2,466	-	-
Marketing - Advertising	-	-	-	119,556	30,000	25,000
Telephone Service Order	-	-	-	41	-	-
Telephone/Pagers/Modems	-	-	-	9,885	5,600	6,750
Postage	-	-	-	11,295	9,500	6,000
Permits/Licenses/Fees	-	-	-	2,721	500	500
Risk Management Charges	-	-	-	25,600	26,000	21,000
Fees For Dist Membership	-	-	-	15	-	-
Community Relations	-	-	-	6,564	-	-
Purchased Services Total	-	-	-	533,054	237,575	227,973



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Option Level Detail

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Materials and Supplies						
Contingency	-	-	-	-	694,594	573,291
Office Material/Supplies	-	-	-	148,036	22,000	34,200
Office Equipment - Under \$5K	-	-	-	66,429	3,500	12,800
Curriculum Dev/Staff Training	-	-	-	4,554	-	-
Clinic Supplies/Materials	-	-	-	1,077	1,600	400
Custodial Supplies	-	-	-	900	-	-
Instructional Material/Supply	-	-	-	705,318	452,929	322,055
Instructional Equip-Under \$5K	-	-	-	217,876	196,732	233,339
Repair Parts-Instr Equip	-	-	-	3,850	-	-
Textbooks	-	-	-	27,839	26,970	25,070
Copier Usage	-	-	-	51,536	27,000	32,200
Testing Materials	-	-	-	1,665	-	500
Graduation Materials	-	-	-	7,721	-	9,900
Maint Materials/Supplies	-	-	-	10,369	4,000	4,800
Small Hand Tools	-	-	-	3,276	24,000	26,100
Library Materials	-	-	-	13,044	-	-
Audio Visual Materials	-	-	-	2,179	1,400	-
Miscellaneous Expense	-	-	-	6,118	10,000	10,000
Materials and Supplies Total	-	-	-	1,271,787	1,464,725	1,284,655
Capital						
Equipment Replacement	-	-	-	15,373	-	-
Office Equipment	-	-	-	51,812	-	-
Instructional/Curric Equipmnt	-	-	-	177,891	51,000	92,000
Building Improvements.	-	-	-	48,587	1,600	5,000
Capital Total	-	-	-	293,663	52,600	97,000
Total	235.39	242.67	241.60	\$19,168,489	\$19,926,000	\$19,689,665



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 high schools in the management of 25 varsity sports with up to 50 levels which support nearly 12,500 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.

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
General Administration						
Non-Payroll	-	-	-	\$11	-	-
General Instruction						
Payroll	7.83	7.96	7.95	5,572,791	5,742,300	5,776,922
Non-Payroll	-	-	-	3,280,935	2,951,700	2,951,700
Instructional Support						
Payroll	3.50	3.50	3.50	247,471	254,500	257,906
Non-Payroll	-	-	-	9,692	11,100	11,100
Total	11.33	11.46	11.45	\$9,110,900	\$8,959,600	\$8,997,628





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

Athletics and Activities

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Payroll						
Executive Director	1.00	1.00	1.00	\$89,385	\$90,800	\$92,143
Manager	1.00	1.00	1.00	65,589	66,500	67,505
Substitute Teacher	-	-	-	35,624	12,000	12,000
Technician - Classified	1.50	1.50	1.50	53,206	52,200	52,697
Secretary	1.00	1.00	1.00	39,626	39,700	39,119
Trades Technician	5.00	5.00	5.00	220,101	225,400	222,637
Athletic Game Workers	-	-	-	142,330	140,000	140,000
Classified - Hourly	1.83	1.96	1.95	44,421	46,900	47,369
Additional Pay - Certificated	-	-	-	3,966,907	3,957,900	3,957,900
Additional Pay-Classified	-	-	-	2,576	-	-
Overtime - Classified	-	-	-	63,159	54,400	54,400
Payroll Total	11.33	11.46	11.45	4,722,924	4,685,800	4,685,770
Benefits						
Employee Benefits	-	-	-	1,097,338	1,311,000	1,349,058
Benefits Total	-	-	-	1,097,338	1,311,000	1,349,058
Purchased Services						
Mileage And Travel	-	-	-	22,787	3,100	3,100
Employee Training & Conf	-	-	-	13,734	3,800	3,800
Awards And Banquets	-	-	-	36,689	18,000	18,000
Meals/Refreshments	-	-	-	6,801	200	200
Athletic Game Costs	-	-	-	87,181	90,000	90,000
Student Transportation.	-	-	-	594,675	666,000	666,000
Student Admission/Entry Fees	-	-	-	88,362	-	-
Athletic Trainers	-	-	-	781,079	811,200	811,200
Game Officials	-	-	-	415,288	405,000	405,000
Athletics - Security	-	-	-	27,675	32,000	32,000
Printing	-	-	-	3,684	1,000	1,000
Contract Labor	-	-	-	2,994	1,000	1,000
Contracted Services	-	-	-	162,743	11,500	11,500
Fleet Maintenance.	-	-	-	13,770	19,000	19,000
Building Rental	-	-	-	3,813	7,000	7,000
Equipment Rental	-	-	-	8,811	-	-
Contract Maint/Eq Repair	-	-	-	63,794	60,000	60,000
Software Purch/Lease	-	-	-	64	-	-
Marketing - Advertising	-	-	-	344	-	-
Telephone/Pagers/Modems	-	-	-	4,913	3,200	3,200
Postage	-	-	-	920	300	300
Permits/Licenses/Fees	-	-	-	3,018	-	-
Fees For Dist Membership	-	-	-	63,079	55,000	55,000
Community Relations	-	-	-	227	-	-
Purchased Services Total	-	-	-	2,406,445	2,187,300	2,187,300
Materials and Supplies						
Office Material/Supplies	-	-	-	2,758	3,000	3,000
Office Equipment - Under \$5K	-	-	-	1,037	-	-
Custodial Supplies	-	-	-	940	-	-
Instructional Material/Supply	-	-	-	3,152	-	-
Instructional Equip-Under \$5K	-	-	-	9,773	-	-
Copier Usage	-	-	-	3,255	400	400
Athletic Supplies	-	-	-	438,507	693,000	693,000
Maint Materials/Supplies	-	-	-	81,000	79,100	79,100
Audio Visual Materials	-	-	-	5,156	-	-
Miscellaneous Expense	-	-	-	666	-	-
Materials and Supplies Total	-	-	-	546,244	775,500	775,500
Capital						
Athletic Equipment	-	-	-	337,949	-	-
Capital Total	-	-	-	337,949	-	-
Athletics and Activities Total	11.33	11.46	11.45	\$9,110,900	\$8,959,600	\$8,997,628



Building Bright Futures

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. The Board is the final decision making body for the district.

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
General Administration						
Payroll	-	-	-	\$17,544	\$25,000	\$25,000
Non-Payroll	-	-	-	510,528	457,800	557,800
Total	-	-	-	\$528,072	\$482,800	\$582,800





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Board of Education

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: Board of Education						
Payroll						
Director	-	-	-	\$12,775	-	-
Additional Pay-Administrative	-	-	-	-	19,500	19,410
Payroll Total	-	-	-	12,775	19,500	19,410
Benefits						
Employee Benefits	-	-	-	4,769	5,500	5,590
Benefits Total	-	-	-	4,769	5,500	5,590
Purchased Services						
Mileage And Travel	-	-	-	60	-	-
Meals/Refreshments	-	-	-	516	-	-
Audit Fees	-	-	-	135,949	150,000	150,000
Legal Fees	-	-	-	55,199	132,000	132,000
Election Expenses	-	-	-	226,505	150,000	150,000
Printing	-	-	-	178	9,000	9,000
Consultants	-	-	-	-	5,500	5,500
Contracted Services	-	-	-	49,487	-	-
Telephone/Pagers/Modems	-	-	-	82	1,000	1,000
Postage	-	-	-	16	1,000	1,000
Fees For Dist Membership	-	-	-	27,909	80,500	80,500
District Meetings/Conferences	-	-	-	5,727	16,000	16,000
Community Relations	-	-	-	2,927	1,000	1,000
Purchased Services Total	-	-	-	504,555	546,000	546,000
Materials and Supplies						
Contingency	-	-	-	-	-90,000	10,000
Office Material/Supplies	-	-	-	5,973	1,800	1,800
Materials and Supplies Total	-	-	-	5,973	-88,200	11,800
Capital						
Total	-	-	-	\$528,072	\$482,800	\$582,800



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Board of Education.

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 91000						
Purchased Services						
Mileage And Travel	-	-	-	\$60	-	-
Meals/Refreshments	-	-	-	516	-	-
Audit Fees	-	-	-	135,949	150,000	150,000
Legal Fees	-	-	-	55,199	132,000	132,000
Election Expenses	-	-	-	226,505	150,000	150,000
Printing	-	-	-	178	9,000	9,000
Consultants	-	-	-	-	5,500	5,500
Contracted Services	-	-	-	49,487	-	-
Telephone/Pagers/Modems	-	-	-	82	1,000	1,000
Postage	-	-	-	16	1,000	1,000
Fees For Dist Membership	-	-	-	27,909	80,500	80,500
District Meetings/Conferences	-	-	-	5,727	16,000	16,000
Community Relations	-	-	-	2,927	1,000	1,000
Purchased Services Total	-	-	-	504,555	546,000	546,000
Materials and Supplies						
Contingency	-	-	-	-	-90,000	10,000
Office Material/Supplies	-	-	-	5,973	1,800	1,800
Materials and Supplies Total	-	-	-	5,973	-88,200	11,800
Capital						
Total	-	-	-	\$510,528	\$457,800	\$557,800



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

Jeffco Schools Foundation

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
<hr/>						
Dept ID: 98100						
Payroll						
Director	-	-	-	\$12,775	-	-
Additional Pay-Administrative	-	-	-	-	19,500	19,410
Payroll Total	-	-	-	12,775	19,500	19,410
Benefits						
Employee Benefits	-	-	-	4,769	5,500	5,590
Benefits Total	-	-	-	4,769	5,500	5,590
Materials and Supplies						
Capital						
<hr/>						
Total	-	-	-	\$17,544	\$25,000	\$25,000
<hr/>						



Custodial Services

Custodial Services consists of full-time, part-time, and substitute employees. Covering more than 160 facilities, these individuals are responsible for providing a safe, healthy, and clean environment for all of Jeffco's students, staff, and visitors.

Custodial Services is also a key component in the numerous site-based conservation and recycling programs established within the district including the recycling of everything from paper to printer cartridges.

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Operations and Maintenance						
Payroll	486.05	479.88	480.37	\$23,611,280	\$23,793,200	\$23,999,255
Non-Payroll	-	-	-	1,198,351	841,900	841,900
Total	<u>486.05</u>	<u>479.88</u>	<u>480.37</u>	<u>\$24,809,631</u>	<u>\$24,635,100</u>	<u>\$24,841,155</u>





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

Custodial

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Payroll						
Director	1.00	1.00	1.00	\$92,981	\$82,200	\$83,019
Supervisor	2.00	2.00	2.00	130,910	134,300	136,096
Technician - Classified	1.00	1.00	1.00	41,739	43,700	38,738
Group Leader	1.00	1.00	1.00	57,322	58,600	59,814
Secretary	1.50	1.50	2.00	52,936	61,900	78,420
Trades Technician	9.00	9.00	9.00	457,281	510,600	502,258
Custodian	470.40	464.00	464.00	15,888,055	17,227,800	17,247,329
Substitute Custodian	-	-	-	767,025	253,100	253,100
Classified - Hourly	0.15	0.38	0.37	1,590	9,000	9,090
Additional Pay-Classified	-	-	-	84,735	70,000	70,000
Overtime - Classified	-	-	-	382,028	167,100	167,100
Payroll Total	486.05	479.88	480.37	17,956,602	18,618,300	18,644,964
Benefits						
Employee Benefits	-	-	-	5,654,678	5,174,900	5,354,291
Benefits Total	-	-	-	5,654,678	5,174,900	5,354,291
Purchased Services						
Mileage And Travel	-	-	-	10,490	6,700	6,700
Employee Training & Conf	-	-	-	4,148	4,600	4,600
Awards And Banquets	-	-	-	235	2,000	2,000
Printing	-	-	-	22	-	-
Refuse & Dump Fees	-	-	-	68	-	-
Contract Maint/Eq Repair	-	-	-	700	3,000	3,000
Const Maint/Repair - Building	-	-	-	4,148	-	-
Software Purch/Lease	-	-	-	192	-	-
Telephone/Pagers/Modems	-	-	-	13,432	15,600	15,600
Postage	-	-	-	41	300	300
Purchased Services Total	-	-	-	33,476	32,200	32,200
Materials and Supplies						
Office Material/Supplies	-	-	-	7,535	8,000	8,000
Custodial Supplies	-	-	-	625,083	640,900	640,900
Copier Usage	-	-	-	1,587	1,800	1,800
Maint Materials/Supplies	-	-	-	177,923	100,000	100,000
Small Hand Tools	-	-	-	96,274	2,000	2,000
Uniforms	-	-	-	3,627	3,500	3,500
Physical Invty Gain/Loss	-	-	-	2,299	-	-
Materials and Supplies Total	-	-	-	914,328	756,200	756,200
Capital						
Plant/Shop Equipment	-	-	-	250,547	53,500	53,500
Capital Total	-	-	-	250,547	53,500	53,500
Custodial Total	486.05	479.88	480.37	\$24,809,631	\$24,635,100	\$24,841,155



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, employee grievances, and all communications both internally among employees and externally with parents and community.

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
General Administration						
Payroll	16.28	17.29	16.00	\$1,673,620	\$1,934,500	\$1,959,017
Non-Payroll	-	-	-	284,829	300,100	540,377
Operations and Maintenance						
Payroll	2.00	2.00	2.00	273,973	289,400	290,766
Non-Payroll	-	-	-	67,731	60,300	80,300
Total	18.28	19.29	18.00	\$2,300,153	\$2,584,300	\$2,870,460



Building Bright Futures



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

District Leadership and Communications

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: District Leadership and Communications						
Payroll						
Superintendent	1.00	1.00	1.00	\$241,613	\$280,000	\$282,200
Chief Officer	3.00	3.00	3.00	364,222	438,900	433,637
Director	2.00	2.00	2.00	195,779	199,300	204,923
Manager	4.00	4.00	3.00	289,638	296,900	208,070
Technical Specialist	3.00	3.00	3.00	200,293	236,500	237,151
Substitute Teacher	-	-	-	153	-	-
Administrative Assistant	3.00	4.00	4.00	109,051	198,700	216,579
Substitute Secretary	-	-	-	10,498	1,400	1,400
Investigator	2.00	2.00	2.00	152,388	155,700	157,077
Classified - Hourly	0.28	0.29	-	-	-	-
Variable/Performance Pay	-	-	-	10,000	-	-
Additional Pay - Certificated	-	-	-	395	-	-
Additional Pay-Classified	-	-	-	1,738	-	-
Additional Pay-Administrative	-	-	-	14,843	8,200	6,800
Overtime - Classified	-	-	-	73	-	-
Payroll Total	18.28	19.29	18.00	1,590,684	1,815,600	1,747,837
Benefits						
Employee Benefits	-	-	-	356,909	408,300	501,946
Benefits Total	-	-	-	356,909	408,300	501,946
Purchased Services						
Mileage And Travel	-	-	-	3,407	8,100	6,100
Employee Training & Conf	-	-	-	780	6,500	6,900
Orientation-Inserv-Workshops	-	-	-	1,925	4,000	4,000
Required Physical Exams	-	-	-	739	1,000	1,000
Meals/Refreshments	-	-	-	110	4,700	-
Legal Fees	-	-	-	165,353	281,400	281,400
Printing	-	-	-	9,331	5,600	9,100
ADA/Legal Settlement	-	-	-	21,196	8,900	8,900
Consultants	-	-	-	-	800	800
Negotiation & Arbitration	-	-	-	136	14,000	14,000
Contract Labor	-	-	-	-	5,500	5,500
Contracted Services	-	-	-	54,584	78,400	175,177
Contract Maint/Eq Repair	-	-	-	4,162	500	500
Software Purch/Lease	-	-	-	64	200	200
Marketing - Advertising	-	-	-	-	-	2,550
Telephone/Pagers/Modems	-	-	-	3,036	3,600	4,050
Postage	-	-	-	457	1,600	670
Fees For Dist Membership	-	-	-	9,827	2,800	17,800
District Meetings/Conferences	-	-	-	200	-	1,300
Community Relations	-	-	-	29,278	23,000	19,100
Purchased Services Total	-	-	-	304,585	450,600	559,047
Materials and Supplies						
Contingency	-	-	-	-	-134,900	14,530
Office Material/Supplies	-	-	-	37,089	35,500	33,700
Copier Usage	-	-	-	4,021	6,700	5,900
Photographic Supplies	-	-	-	2,865	2,500	7,500
Library Materials	-	-	-	4,000	-	-
Materials and Supplies Total	-	-	-	47,975	-90,200	61,630
Capital						
Total	18.28	19.29	18.00	\$2,300,153	\$2,584,300	\$2,870,460



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Superintendent Office

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 91010						
Payroll						
Superintendent	1.00	1.00	1.00	\$241,613	\$280,000	\$282,200
Manager	2.00	2.00	2.00	140,872	144,700	149,136
Substitute Teacher	-	-	-	45	-	-
Administrative Assistant	-	1.00	1.00	-	28,300	44,616
Substitute Secretary	-	-	-	9,080	-	-
Variable/Performance Pay	-	-	-	10,000	-	-
Additional Pay - Certificated	-	-	-	395	-	-
Additional Pay-Classified	-	-	-	1,738	-	-
Additional Pay-Administrative	-	-	-	11,369	1,400	-
Overtime - Classified	-	-	-	73	-	-
Payroll Total	3.00	4.00	4.00	415,185	454,400	475,952
Benefits						
Employee Benefits	-	-	-	74,790	118,200	136,720
Benefits Total	-	-	-	74,790	118,200	136,720
Purchased Services						
Orientation-Inserv-Workshops	-	-	-	1,925	4,000	4,000
Meals/Refreshments	-	-	-	110	4,700	-
Legal Fees	-	-	-	42,079	55,000	55,000
Printing	-	-	-	2,251	2,200	1,200
Contracted Services	-	-	-	936	-	15,000
Telephone/Pagers/Modems	-	-	-	19	300	150
Postage	-	-	-	260	900	120
Fees For Dist Membership	-	-	-	9,286	-	15,000
District Meetings/Conferences	-	-	-	200	-	1,300
Community Relations	-	-	-	24,234	13,700	10,000
Purchased Services Total	-	-	-	81,300	80,800	101,770
Materials and Supplies						
Contingency	-	-	-	-	30,100	14,530
Office Material/Supplies	-	-	-	11,330	7,000	4,000
Copier Usage	-	-	-	2,307	4,000	3,000
Library Materials	-	-	-	4,000	-	-
Materials and Supplies Total	-	-	-	17,637	41,100	21,530
Capital						
Total	3.00	4.00	4.00	\$588,912	\$694,500	\$735,972



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Communications Office

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 91300						
Payroll						
Chief Officer	1.00	1.00	1.00	\$115,897	\$122,800	\$128,036
Manager	1.00	1.00	-	91,197	94,100	-
Technical Specialist	3.00	3.00	3.00	200,293	236,500	237,151
Administrative Assistant	1.00	1.00	1.00	50,758	51,300	51,916
Substitute Secretary	-	-	-	875	-	-
Payroll Total	6.00	6.00	5.00	459,020	504,700	417,103
Benefits						
Employee Benefits	-	-	-	116,075	105,200	119,770
Benefits Total	-	-	-	116,075	105,200	119,770
Purchased Services						
Mileage And Travel	-	-	-	1,813	4,000	2,000
Employee Training & Conf	-	-	-	630	300	700
Printing	-	-	-	301	500	5,000
Contracted Services	-	-	-	4,575	12,100	93,877
Marketing - Advertising	-	-	-	-	-	2,550
Telephone/Pagers/Modems	-	-	-	69	200	800
Postage	-	-	-	8	300	150
Community Relations	-	-	-	-	500	300
Purchased Services Total	-	-	-	7,396	17,900	105,377
Materials and Supplies						
Contingency	-	-	-	-	-35,000	-
Office Material/Supplies	-	-	-	1,113	3,300	4,500
Copier Usage	-	-	-	407	400	600
Photographic Supplies	-	-	-	2,865	2,500	7,500
Materials and Supplies Total	-	-	-	4,385	-28,800	12,600
Capital						
Total	6.00	6.00	5.00	\$586,876	\$599,000	\$654,850



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Superintendent Legal

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
<hr/>						
Dept ID: 91330						
 Purchased Services						
Legal Fees	-	-	-	-	\$82,900	\$82,900
Purchased Services Total	-	-	-	-	82,900	82,900
 Materials and Supplies						
 Capital						
<hr/>						
Total	-	-	-	-	\$82,900	\$82,900
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JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Support Services Management

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 93000						
Payroll						
Chief Officer	1.00	1.00	1.00	\$161,695	\$161,600	\$160,161
Manager	1.00	1.00	1.00	57,569	58,100	58,934
Additional Pay-Administrative	-	-	-	3,474	6,800	6,800
Payroll Total	2.00	2.00	2.00	222,738	226,500	225,895
Benefits						
Employee Benefits	-	-	-	51,235	62,900	64,871
Benefits Total	-	-	-	51,235	62,900	64,871
Purchased Services						
Mileage And Travel	-	-	-	66	1,100	1,100
Legal Fees	-	-	-	21,937	12,000	12,000
Printing	-	-	-	-	900	900
Consultants	-	-	-	-	800	800
Contract Labor	-	-	-	-	5,000	5,000
Contracted Services	-	-	-	15,135	30,300	30,300
Contract Maint/Eq Repair	-	-	-	4,162	-	-
Telephone/Pagers/Modems	-	-	-	877	1,100	1,100
Postage	-	-	-	19	-	-
Community Relations	-	-	-	5,044	8,600	8,600
Purchased Services Total	-	-	-	47,240	59,800	59,800
Materials and Supplies						
Contingency	-	-	-	-	-20,000	-
Office Material/Supplies	-	-	-	20,330	20,000	20,000
Copier Usage	-	-	-	161	500	500
Materials and Supplies Total	-	-	-	20,491	500	20,500
Capital						
Total	2.00	2.00	2.00	\$341,704	\$349,700	\$371,066



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Employee Relations

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 97020						
Payroll						
Chief Officer	1.00	1.00	1.00	\$86,630	\$154,500	\$145,440
Director	2.00	2.00	2.00	195,779	199,300	204,923
Substitute Teacher	-	-	-	108	-	-
Administrative Assistant	2.00	2.00	2.00	58,293	119,100	120,047
Substitute Secretary	-	-	-	543	1,400	1,400
Investigator	2.00	2.00	2.00	152,388	155,700	157,077
Classified - Hourly	0.28	0.29	-	-	-	-
Payroll Total	7.28	7.29	7.00	493,741	630,000	628,887
Benefits						
Employee Benefits	-	-	-	114,809	122,000	180,585
Benefits Total	-	-	-	114,809	122,000	180,585
Purchased Services						
Mileage And Travel	-	-	-	1,528	3,000	3,000
Employee Training & Conf	-	-	-	150	6,200	6,200
Required Physical Exams	-	-	-	739	1,000	1,000
Legal Fees	-	-	-	101,337	131,500	131,500
Printing	-	-	-	6,779	2,000	2,000
ADA/Legal Settlement	-	-	-	21,196	8,900	8,900
Negotiation & Arbitration	-	-	-	136	14,000	14,000
Contract Labor	-	-	-	-	500	500
Contract Maint/Eq Repair	-	-	-	-	500	500
Software Purch/Lease	-	-	-	64	200	200
Telephone/Pagers/Modems	-	-	-	2,071	2,000	2,000
Postage	-	-	-	170	400	400
Fees For Dist Membership	-	-	-	541	2,800	2,800
Community Relations	-	-	-	-	200	200
Purchased Services Total	-	-	-	134,711	173,200	173,200
Materials and Supplies						
Contingency	-	-	-	-	-110,000	-
Office Material/Supplies	-	-	-	4,316	5,200	5,200
Copier Usage	-	-	-	1,146	1,800	1,800
Materials and Supplies Total	-	-	-	5,462	-103,000	7,000
Capital						
Total	7.28	7.29	7.00	\$748,723	\$822,200	\$989,672



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

Governmental Relations

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
<hr/>						
Dept ID: 97800						
 Purchased Services						
Contracted Services	-	-	-	\$33,938	\$36,000	\$36,000
Purchased Services Total	-	-	-	33,938	36,000	36,000
 Materials and Supplies						
 Capital						
<hr/>						
Total	-	-	-	\$33,938	\$36,000	\$36,000
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Districtwide

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

Expenditures in this section include:

Administration and legal fees associated with the supplemental retirement plan.

Employee payouts for unused sick and personal leave balances upon ending employment with the district (generally speaking, payouts are less than 15% 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 by schools to help offset lost fee revenue for students who have their fees waived.

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

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
General Administration						
Payroll	-	-	-	\$1,397,421	\$2,200,000	\$2,200,000
Non-Payroll	-	-	-	4,090,222	3,006,300	4,049,602
Total	-	-	-	\$5,487,643	\$5,206,300	\$6,249,602





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Districtwide

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: Districtwide						
Payroll						
Early Retirement	-	-	-	\$10,531	-	-
Unused Sick Leave	-	-	-	1,385,356	2,150,000	2,150,000
Payroll Total	-	-	-	1,395,887	2,150,000	2,150,000
Benefits						
Employee Benefits	-	-	-	1,534	50,000	50,000
Benefits Total	-	-	-	1,534	50,000	50,000
Purchased Services						
Legal Fees	-	-	-	52,143	40,000	40,000
Printing	-	-	-	-	2,500	2,500
Consultants	-	-	-	42,100	-	-
Contracted Services	-	-	-	-	82,300	82,300
Bank Fees & Other Expense	-	-	-	43,600	85,000	85,000
Bond/COP Issue Expense	-	-	-	-	100,000	-
County Treasurer's Fees	-	-	-	746,109	640,000	640,000
Postage	-	-	-	3,037	-	-
Lease Purch-Other-Principal	-	-	-	1,575,000	1,655,000	1,740,000
Lease Purch-Other-Interest	-	-	-	1,628,233	1,446,500	1,459,802
Purchased Services Total	-	-	-	4,090,222	4,051,300	4,049,602
Materials and Supplies						
Contingency	-	-	-	-	-1,045,000	-
Materials and Supplies Total	-	-	-	-	-1,045,000	-
Capital						
Total	-	-	-	\$5,487,643	\$5,206,300	\$6,249,602



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Early Retirement.

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 91310						
Payroll						
Early Retirement	-	-	-	\$10,531	-	-
Unused Sick Leave	-	-	-	1,385,356	2,150,000	2,150,000
Payroll Total	-	-	-	1,395,887	2,150,000	2,150,000
Benefits						
Employee Benefits	-	-	-	1,534	50,000	50,000
Benefits Total	-	-	-	1,534	50,000	50,000
Purchased Services						
Legal Fees	-	-	-	52,143	40,000	40,000
Printing	-	-	-	-	2,500	2,500
Consultants	-	-	-	42,100	-	-
Contracted Services	-	-	-	-	82,300	82,300
Bank Fees & Other Expense	-	-	-	41,649	64,000	64,000
Postage	-	-	-	3,037	-	-
Purchased Services Total	-	-	-	138,929	188,800	188,800
Materials and Supplies						
Contingency	-	-	-	-	-1,045,000	-
Materials and Supplies Total	-	-	-	-	-1,045,000	-
Capital						
Total	-	-	-	\$1,536,350	\$1,343,800	\$2,388,800



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Non Departmental

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 93900						
Purchased Services						
Bank Fees & Other Expense	-	-	-	\$1,951	\$21,000	\$21,000
Bond/COP Issue Expense	-	-	-	-	100,000	-
County Treasurer's Fees	-	-	-	746,109	640,000	640,000
Lease Purch-Other-Principal	-	-	-	1,575,000	1,655,000	1,740,000
Lease Purch-Other-Interest	-	-	-	1,628,233	1,446,500	1,459,802
Purchased Services Total	-	-	-	3,951,293	3,862,500	3,860,802
Materials and Supplies						
Capital						
Total	-	-	-	\$3,951,293	\$3,862,500	\$3,860,802



ERD - Chief Academic Office

The Chief Academic Office is responsible for coordinating the instructional services of the district.

Instructional Services include:

Overseeing and supervising the group of four divisions known collectively as Education, Research and Design. The divisions include; Learning and Educational Achievement, Student Success, Instructional Data Services, and Educational Technology Services.

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

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

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Instructional Support						
Payroll	11.00	5.00	13.66	\$854,276	\$506,600	\$1,674,358
Non-Payroll	-	-	-	152,047	319,700	333,808
Total	11.00	5.00	13.66	\$1,006,323	\$826,300	\$2,008,166





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

ERD - Chief Academic Office

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: ERD - Chief Academic Office						
Payroll						
Chief Officer	1.00	1.00	1.00	\$135,373	\$133,400	\$149,480
Executive Director	-	-	1.00	-	-	114,262
Director	-	-	1.00	-	-	110,771
Technical Specialist	1.00	-	1.00	55,112	-	80,783
Substitute Teacher	-	-	-	1,851	1,600	38,850
Coordinator - Administrative	1.00	1.00	1.00	70,420	72,700	73,577
Resource Specialist	1.00	-	1.00	59,300	-	79,285
Peer Evaluator	4.00	-	4.00	202,212	-	392,830
Administrator	1.00	1.00	1.00	75,464	76,900	77,828
Technician - Classified	1.00	1.00	1.00	-	45,200	55,841
Administrative Assistant	1.00	1.00	1.00	64,419	66,200	61,077
Substitute Secretary	-	-	-	5,241	400	1,400
Paraprofessional	-	-	0.36	-	-	4,343
Classified - Hourly	-	-	0.30	-	-	3,636
Additional Pay - Certificated	-	-	-	1,210	-	40,500
Additional Pay-Classified	-	-	-	-	-	500
Additional Pay-Administrative	-	-	-	17,108	-	15,800
Payroll Total	11.00	5.00	13.66	687,710	396,400	1,300,763
Benefits						
Employee Benefits	-	-	-	166,566	110,200	373,595
Benefits Total	-	-	-	166,566	110,200	373,595
Purchased Services						
Mileage And Travel	-	-	-	3,314	3,400	18,565
Employee Training & Conf	-	-	-	25	2,500	20,500
Orientation-Inserv-Workshops	-	-	-	1,250	-	-
Professional Growth	-	-	-	425	3,500	3,500
Legal Fees	-	-	-	107,310	105,000	105,000
Printing	-	-	-	742	2,000	7,700
Consultants	-	-	-	-	-	2,500
Contract Labor	-	-	-	-	-	7,400
Contracted Services	-	-	-	14,320	500	-
Building Rental	-	-	-	-	-	5,800
Contract Maint/Eq Repair	-	-	-	-	-	100
Software Purch/Lease	-	-	-	149	-	-
Telephone/Pagers/Modems	-	-	-	115	1,600	3,100
Postage	-	-	-	43	700	1,600
Fees For Dist Membership	-	-	-	-	200	2,700
Community Relations	-	-	-	-	4,000	4,000
Purchased Services Total	-	-	-	127,693	123,400	182,465
Materials and Supplies						
Office Material/Supplies	-	-	-	8,079	12,500	36,400
Office Equipment - Under \$5K	-	-	-	4,331	-	6,700
Curriculum Dev/Staff Training	-	-	-	79	180,400	94,943
Instructional Material/Supply	-	-	-	11,307	-	3,000
Copier Usage	-	-	-	558	3,400	10,300
Materials and Supplies Total	-	-	-	24,354	196,300	151,343
Capital and Transfer						
Total	11.00	5.00	13.66	\$1,006,323	\$826,300	\$2,008,166



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

ERD Finance

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 82940						
Payroll						
Coordinator - Administrative	1.00	1.00	1.00	\$70,420	\$72,700	\$73,577
Technician - Classified	1.00	1.00	1.00	-	45,200	55,841
Substitute Secretary	-	-	-	5,241	-	1,000
Payroll Total	2.00	2.00	2.00	75,661	117,900	130,418
Benefits						
Employee Benefits	-	-	-	20,391	32,800	37,450
Benefits Total	-	-	-	20,391	32,800	37,450
Purchased Services						
Mileage And Travel	-	-	-	248	900	1,000
Employee Training & Conf	-	-	-	-	2,500	2,500
Orientation-Inserv-Workshops	-	-	-	1,250	-	-
Printing	-	-	-	464	1,000	500
Contracted Services	-	-	-	-	500	-
Software Purch/Lease	-	-	-	149	-	-
Telephone/Pagers/Modems	-	-	-	4	-	-
Postage	-	-	-	43	200	100
Fees For Dist Membership	-	-	-	-	200	200
Purchased Services Total	-	-	-	2,158	5,300	4,300
Materials and Supplies						
Office Material/Supplies	-	-	-	2,037	5,000	2,500
Office Equipment - Under \$5K	-	-	-	4,317	-	3,500
Copier Usage	-	-	-	118	2,000	1,000
Materials and Supplies Total	-	-	-	6,472	7,000	7,000
Capital and Transfer						
Total	2.00	2.00	2.00	\$104,682	\$163,000	\$179,168



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

Educator Effectiveness

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 84011						
Payroll						
Executive Director	-	-	1.00	-	-	\$114,262
Director	-	-	1.00	-	-	110,771
Technical Specialist	1.00	-	1.00	55,112	-	80,783
Substitute Teacher	-	-	-	1,851	-	37,250
Resource Specialist	1.00	-	1.00	59,300	-	79,285
Peer Evaluator	4.00	-	4.00	202,212	-	392,830
Paraprofessional	-	-	0.36	-	-	4,343
Classified - Hourly	-	-	0.30	-	-	3,636
Additional Pay - Certificated	-	-	-	1,210	-	40,500
Additional Pay-Classified	-	-	-	-	-	500
Additional Pay-Administrative	-	-	-	-	-	15,800
Payroll Total	6.00	-	8.66	319,685	-	879,960
Benefits						
Employee Benefits	-	-	-	79,532	-	252,760
Benefits Total	-	-	-	79,532	-	252,760
Purchased Services						
Mileage And Travel	-	-	-	2,859	-	15,065
Employee Training & Conf	-	-	-	-	-	17,500
Printing	-	-	-	-	-	6,200
Consultants	-	-	-	-	-	2,500
Contract Labor	-	-	-	-	-	7,400
Contracted Services	-	-	-	14,320	-	-
Building Rental	-	-	-	-	-	5,800
Contract Maint/Eq Repair	-	-	-	-	-	100
Telephone/Pagers/Modems	-	-	-	-	-	2,000
Postage	-	-	-	-	-	1,000
Fees For Dist Membership	-	-	-	-	-	2,500
Purchased Services Total	-	-	-	17,179	-	60,065
Materials and Supplies						
Office Material/Supplies	-	-	-	3,658	-	28,400
Office Equipment - Under \$5K	-	-	-	-	-	1,200
Curriculum Dev/Staff Training	-	-	-	79	-	1,000
Instructional Material/Supply	-	-	-	-	-	3,000
Copier Usage	-	-	-	-	-	7,900
Materials and Supplies Total	-	-	-	3,737	-	41,500
Capital and Transfer						
Total	6.00	-	8.66	\$420,133	-	\$1,234,285



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

Chief Academic Office

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 91020						
Payroll						
Chief Officer	1.00	1.00	1.00	\$135,373	\$133,400	\$149,480
Substitute Teacher	-	-	-	-	1,600	1,600
Administrator	1.00	1.00	1.00	75,464	76,900	77,828
Administrative Assistant	1.00	1.00	1.00	64,419	66,200	61,077
Substitute Secretary	-	-	-	-	400	400
Additional Pay-Administrative	-	-	-	17,108	-	-
Payroll Total	3.00	3.00	3.00	292,364	278,500	290,385
Benefits						
Employee Benefits	-	-	-	66,643	77,400	83,385
Benefits Total	-	-	-	66,643	77,400	83,385
Purchased Services						
Mileage And Travel	-	-	-	207	2,500	2,500
Employee Training & Conf	-	-	-	25	-	500
Professional Growth	-	-	-	425	3,500	3,500
Legal Fees	-	-	-	107,310	105,000	105,000
Printing	-	-	-	278	1,000	1,000
Telephone/Pagers/Modems	-	-	-	111	1,600	1,100
Postage	-	-	-	-	500	500
Community Relations	-	-	-	-	4,000	4,000
Purchased Services Total	-	-	-	108,356	118,100	118,100
Materials and Supplies						
Office Material/Supplies	-	-	-	2,384	7,500	5,500
Office Equipment - Under \$5K	-	-	-	14	-	2,000
Curriculum Dev/Staff Training	-	-	-	-	180,400	93,943
Instructional Material/Supply	-	-	-	11,307	-	-
Copier Usage	-	-	-	440	1,400	1,400
Materials and Supplies Total	-	-	-	14,145	189,300	102,843
Capital and Transfer						
Total	3.00	3.00	3.00	\$481,508	\$663,300	\$594,713

ERD - Educational Technology Services

The Educational Technology Services Division provides leadership and support for the use of technology tools including hardware, software and web-based tools. This division 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 group, Information Technology, and schools to ensure that digital learning resources support student-learning experiences.

The Division 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

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Instructional Support						
Payroll	2.50	2.50	2.50	\$135,896	\$152,000	\$154,568
Non-Payroll	-	-	-	27,776	13,400	28,400
Total	2.50	2.50	2.50	\$163,672	\$165,400	\$182,968





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

ERD - Educational Technology Services

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: ERD - Educational Technology Services						
Payroll						
Technician - Classified	1.50	1.50	1.50	\$66,868	\$64,900	\$66,621
Clerk	1.00	1.00	1.00	36,938	38,000	37,454
Additional Pay-Classified	-	-	-	-	16,000	16,000
Additional Pay-Administrative	-	-	-	310	-	-
Overtime - Classified	-	-	-	184	-	-
Payroll Total	2.50	2.50	2.50	104,300	118,900	120,075
Benefits						
Employee Benefits	-	-	-	31,596	33,100	34,493
Benefits Total	-	-	-	31,596	33,100	34,493
Purchased Services						
Mileage And Travel	-	-	-	186	200	200
Employee Training & Conf	-	-	-	-	1,000	1,000
Consultants	-	-	-	118	-	-
Contracted Services	-	-	-	-	1,000	1,000
Software Purch/Lease	-	-	-	24,607	24,000	24,000
Telephone/Pagers/Modems	-	-	-	-	200	200
Purchased Services Total	-	-	-	24,911	26,400	26,400
Materials and Supplies						
Contingency	-	-	-	-	-15,000	-
Office Material/Supplies	-	-	-	2,865	2,000	2,000
Materials and Supplies Total	-	-	-	2,865	-13,000	2,000
Capital						
Total	2.50	2.50	2.50	\$163,672	\$165,400	\$182,968



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Library Data/Automation

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 84040						
Payroll						
Technician - Classified	1.50	1.50	1.50	\$66,868	\$64,900	\$66,621
Clerk	1.00	1.00	1.00	36,938	38,000	37,454
Additional Pay-Classified	-	-	-	-	16,000	16,000
Additional Pay-Administrative	-	-	-	310	-	-
Overtime - Classified	-	-	-	184	-	-
Payroll Total	2.50	2.50	2.50	104,300	118,900	120,075
Benefits						
Employee Benefits	-	-	-	31,596	33,100	34,493
Benefits Total	-	-	-	31,596	33,100	34,493
Purchased Services						
Mileage And Travel	-	-	-	186	200	200
Employee Training & Conf	-	-	-	-	1,000	1,000
Consultants	-	-	-	118	-	-
Contracted Services	-	-	-	-	1,000	1,000
Software Purch/Lease	-	-	-	24,607	24,000	24,000
Telephone/Pagers/Modems	-	-	-	-	200	200
Purchased Services Total	-	-	-	24,911	26,400	26,400
Materials and Supplies						
Contingency	-	-	-	-	-15,000	-
Office Material/Supplies	-	-	-	2,865	2,000	2,000
Materials and Supplies Total	-	-	-	2,865	-13,000	2,000
Capital						
Total	2.50	2.50	2.50	\$163,672	\$165,400	\$182,968

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:

- Standardized test administration including CMAS, CoALT, Colorado ACT, and Colorado Basic Literacy Act assessments
- Screening, benchmark and progress monitoring assessments
- Training for teachers, principals, and other educators
- Data decision making tools/resources

Reporting Student Data:

- 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
- Accountability reporting
- External research review

School Improvement Support:

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

Student Records Center:

- Student academic and special education records
- Transcripts/records requests
- Cumulative records support and training for school secretaries

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Instructional Support						
Payroll	26.50	28.50	28.50	\$2,214,983	\$2,614,600	\$2,672,846
Non-Payroll	-	-	-	1,054,534	1,014,050	1,235,050
Total	26.50	28.50	28.50	\$3,269,517	\$3,628,650	\$3,907,896





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

ERD - Instructional Data Services

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: ERD - Instructional Data Services						
Payroll						
Executive Director	1.00	1.00	1.00	\$117,087	\$119,800	\$120,981
Director	2.00	3.00	3.00	289,067	294,400	297,852
Assistant Director	2.00	1.00	1.00	74,311	91,400	96,932
Manager	1.00	2.00	2.00	123,027	162,000	163,540
Technical Specialist	6.00	7.00	5.00	387,657	539,700	360,350
Substitute Teacher	-	-	-	33,213	61,000	61,000
Coordinator - Licensed	1.00	1.00	1.00	69,453	71,200	71,912
Resource Teachers	1.00	1.00	1.00	74,684	76,600	77,366
Specialist - Classified	4.00	3.00	6.00	180,474	187,800	373,552
Technician - Classified	8.50	9.50	8.50	328,995	415,300	365,982
Substitute Secretary	-	-	-	14,750	26,000	20,000
Classified - Hourly	-	-	-	6,436	-	-
Additional Pay - Certificated	-	-	-	26,057	43,000	43,000
Additional Pay-Classified	-	-	-	89	12,000	12,000
Additional Pay-Administrative	-	-	-	31,080	-	-
Overtime - Classified	-	-	-	9,250	12,000	12,000
Payroll Total	26.50	28.50	28.50	1,765,630	2,112,200	2,076,467
Benefits						
Employee Benefits	-	-	-	449,353	502,400	596,379
Benefits Total	-	-	-	449,353	502,400	596,379
Purchased Services						
Mileage And Travel	-	-	-	4,233	8,500	8,500
Employee Training & Conf	-	-	-	480	5,500	5,500
Recruiting Costs	-	-	-	-	500	500
Printing	-	-	-	8,867	39,500	39,500
Contract Labor	-	-	-	360,271	230,000	230,000
Contract Maint/Eq Repair	-	-	-	1,157	21,000	21,000
Software Purch/Lease	-	-	-	621,033	688,000	688,000
Telephone/Pagers/Modems	-	-	-	2,525	2,050	2,050
Postage	-	-	-	7,583	10,100	10,100
Purchased Services Total	-	-	-	1,006,149	1,005,150	1,005,150
Materials and Supplies						
Contingency	-	-	-	-	-215,000	-
Office Material/Supplies	-	-	-	23,804	21,000	27,000
Office Equipment - Under \$5K	-	-	-	16,974	16,000	16,000
Curriculum Dev/Staff Training	-	-	-	-	30,000	30,000
Instructional Material/Supply	-	-	-	-	50,000	50,000
Copier Usage	-	-	-	3,874	10,900	10,900
Testing Materials	-	-	-	3,130	80,000	80,000
New Standardized Testing	-	-	-	-	15,000	15,000
Library Materials	-	-	-	603	1,000	1,000
Materials and Supplies Total	-	-	-	48,385	8,900	229,900
Capital						
Total	26.50	28.50	28.50	\$3,269,517	\$3,628,650	\$3,907,896



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

Student Data Privacy

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 84021						
Payroll						
Manager	-	-	1.00	-	-	\$74,533
Technician - Classified	-	-	3.50	-	-	150,203
Payroll Total	-	-	4.50	-	-	224,736
Benefits						
Employee Benefits	-	-	-	-	-	64,532
Benefits Total	-	-	-	-	-	64,532
Materials and Supplies						
Office Material/Supplies	-	-	-	-	-	6,000
Materials and Supplies Total	-	-	-	-	-	6,000
Capital						
Total	-	-	4.50	-	-	\$295,268



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Assessment

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 84022						
Payroll						
Executive Director	1.00	1.00	1.00	\$117,087	\$119,800	\$120,981
Director	1.00	2.00	1.00	189,739	192,600	97,552
Assistant Director	1.00	-	-	-	-	-
Manager	1.00	1.00	-	86,819	88,200	-
Technical Specialist	4.00	6.00	2.00	302,720	453,200	116,320
Substitute Teacher	-	-	-	2,228	20,000	20,000
Resource Teachers	1.00	1.00	1.00	74,684	76,600	77,366
Specialist - Classified	3.00	2.00	1.00	116,381	125,000	52,520
Technician - Classified	-	1.00	2.00	29,762	48,000	99,157
Substitute Secretary	-	-	-	11,583	20,000	20,000
Classified - Hourly	-	-	-	6,436	-	-
Additional Pay - Certificated	-	-	-	6,217	3,000	3,000
Additional Pay-Classified	-	-	-	20	12,000	12,000
Additional Pay-Administrative	-	-	-	31,080	-	-
Overtime - Classified	-	-	-	178	1,000	1,000
Payroll Total	12.00	14.00	8.00	974,934	1,159,400	619,896
Benefits						
Employee Benefits	-	-	-	238,367	260,900	178,049
Benefits Total	-	-	-	238,367	260,900	178,049
Purchased Services						
Mileage And Travel	-	-	-	3,288	4,000	4,000
Employee Training & Conf	-	-	-	375	2,500	2,500
Recruiting Costs	-	-	-	-	500	500
Printing	-	-	-	8,649	37,000	37,000
Contract Labor	-	-	-	238,035	200,000	200,000
Contract Maint/Eq Repair	-	-	-	100	1,000	1,000
Software Purch/Lease	-	-	-	3,798	12,000	12,000
Telephone/Pagers/Modems	-	-	-	2,144	1,000	1,000
Postage	-	-	-	34	100	100
Purchased Services Total	-	-	-	256,423	258,100	258,100
Materials and Supplies						
Contingency	-	-	-	-	-125,000	-
Office Material/Supplies	-	-	-	10,807	8,000	8,000
Office Equipment - Under \$5K	-	-	-	13,050	6,000	6,000
Curriculum Dev/Staff Training	-	-	-	-	30,000	30,000
Copier Usage	-	-	-	1,665	2,900	2,900
Testing Materials	-	-	-	3,130	80,000	80,000
New Standardized Testing	-	-	-	-	15,000	15,000
Library Materials	-	-	-	124	-	-
Materials and Supplies Total	-	-	-	28,776	16,900	141,900
Capital						
Total	12.00	14.00	8.00	\$1,498,500	\$1,695,300	\$1,197,945



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Research and Evaluation

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 84023						
Payroll						
Director	-	-	1.00	-	-	\$97,552
Assistant Director	1.00	1.00	1.00	74,311	91,400	96,932
Substitute Teacher	-	-	-	30,985	40,000	40,000
Coordinator - Licensed	1.00	1.00	1.00	69,453	71,200	71,912
Specialist - Classified	-	-	2.00	4,046	-	156,156
Technician - Classified	1.00	1.00	-	41,767	49,700	-
Additional Pay - Certificated	-	-	-	19,840	40,000	40,000
Overtime - Classified	-	-	-	441	1,000	1,000
Payroll Total	3.00	3.00	5.00	240,843	293,300	503,552
Benefits						
Employee Benefits	-	-	-	61,120	56,000	144,663
Benefits Total	-	-	-	61,120	56,000	144,663
Purchased Services						
Mileage And Travel	-	-	-	787	3,000	3,000
Employee Training & Conf	-	-	-	105	1,500	1,500
Printing	-	-	-	60	-	-
Contract Labor	-	-	-	117,334	-	-
Software Purch/Lease	-	-	-	616,962	675,000	675,000
Telephone/Pagers/Modems	-	-	-	16	50	50
Purchased Services Total	-	-	-	735,264	679,550	679,550
Materials and Supplies						
Contingency	-	-	-	-	-90,000	-
Office Material/Supplies	-	-	-	959	2,000	2,000
Instructional Material/Supply	-	-	-	-	50,000	50,000
Copier Usage	-	-	-	506	5,000	5,000
Library Materials	-	-	-	479	1,000	1,000
Materials and Supplies Total	-	-	-	1,944	-32,000	58,000
Capital						
Total	3.00	3.00	5.00	\$1,039,171	\$996,850	\$1,385,765



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

IDS Development

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 84024						
Payroll						
Manager	-	-	1.00	-	-	\$89,007
Technical Specialist	-	-	2.00	-	-	156,904
Specialist - Classified	-	-	1.00	-	-	55,601
Payroll Total	-	-	4.00	-	-	301,512
Benefits						
Employee Benefits	-	-	-	-	-	86,578
Benefits Total	-	-	-	-	-	86,578
Materials and Supplies						
Capital						
Total	-	-	4.00	-	-	\$388,090



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Instructional Data Reporting

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 91180						
Payroll						
Director	1.00	1.00	1.00	\$99,328	\$101,800	\$102,748
Manager	-	1.00	-	36,208	73,800	-
Technical Specialist	2.00	1.00	1.00	84,937	86,500	87,126
Substitute Teacher	-	-	-	-	1,000	1,000
Specialist - Classified	1.00	1.00	2.00	60,047	62,800	109,275
Technician - Classified	7.50	7.50	3.00	257,466	317,600	116,622
Substitute Secretary	-	-	-	3,167	6,000	-
Additional Pay-Classified	-	-	-	69	-	-
Overtime - Classified	-	-	-	8,631	10,000	10,000
Payroll Total	11.50	11.50	7.00	549,853	659,500	426,771
Benefits						
Employee Benefits	-	-	-	149,866	185,500	122,557
Benefits Total	-	-	-	149,866	185,500	122,557
Purchased Services						
Mileage And Travel	-	-	-	158	1,500	1,500
Employee Training & Conf	-	-	-	-	1,500	1,500
Printing	-	-	-	158	2,500	2,500
Contract Labor	-	-	-	4,902	30,000	30,000
Contract Maint/Eq Repair	-	-	-	1,057	20,000	20,000
Software Purch/Lease	-	-	-	273	1,000	1,000
Telephone/Pagers/Modems	-	-	-	365	1,000	1,000
Postage	-	-	-	7,549	10,000	10,000
Purchased Services Total	-	-	-	14,462	67,500	67,500
Materials and Supplies						
Office Material/Supplies	-	-	-	12,038	11,000	11,000
Office Equipment - Under \$5K	-	-	-	3,924	10,000	10,000
Copier Usage	-	-	-	1,703	3,000	3,000
Materials and Supplies Total	-	-	-	17,665	24,000	24,000
Capital						
Total	11.50	11.50	7.00	\$731,846	\$936,500	\$640,828

ERD - Learning and Educational Achievement

The Division 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 Division coordinates the following programs and school supports:

- Early Childhood Education Services
- Secondary Reform
- School Improvement
- Staff Development
- Choice Programming
- Instructional Leaders
- English as a Second Language (ESL)/ Dual Language Programs
- Adult ESL Programs
- Family Literacy
- Migrant Education
- Translation Services

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
General Instruction						
Payroll	205.81	206.30	125.76	\$15,154,609	\$15,542,000	\$8,169,405
Non-Payroll	-	-	-	187,181	-	-
Instructional Support						
Payroll	65.18	93.25	78.70	6,439,370	9,125,509	8,835,031
Non-Payroll	-	-	-	5,753,018	1,937,941	2,437,459
Total	270.99	299.55	204.46	\$27,534,178	\$26,605,450	\$19,441,895





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

ERD - Learning and Educational Achievement

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: ERD - Learning and Educational Achievement						
Payroll						
Executive Director	3.00	2.00	1.00	\$320,813	\$230,300	\$116,338
Director	4.00	6.00	6.00	396,044	561,810	529,200
Assistant Director	2.00	3.00	2.00	172,405	236,100	149,586
Technical Specialist	4.00	4.00	4.00	273,156	283,800	286,614
Teacher	83.40	102.40	102.40	4,870,502	6,060,475	6,031,394
Substitute Teacher	-	-	-	280,642	1,182,800	1,058,700
Teacher Librarian	1.33	1.33	1.83	48,050	83,000	128,828
Coordinator - Licensed	5.00	4.00	4.00	370,171	296,100	286,591
Coordinator - Administrative	1.50	2.00	2.00	120,950	145,600	148,161
Resource Teachers	37.00	44.00	45.00	2,463,266	2,938,250	2,899,081
Instructional Coach.	93.30	93.30	-	5,824,420	6,035,600	-
Specialist - Classified	1.00	1.00	1.00	43,650	44,900	45,763
Technician - Classified	6.00	6.00	6.00	213,452	271,800	255,584
Substitute Secretary	-	-	-	6,286	1,000	1,000
Secretary	4.00	4.00	4.00	165,962	176,400	179,661
Paraprofessional	0.18	0.18	-	5,783	4,300	-
Special Interpreter/Tutor	19.11	19.60	19.51	431,440	469,200	473,892
Classified - Hourly	6.17	6.74	5.72	152,695	141,200	138,976
Additional Pay - Certificated	-	-	-	834,628	613,677	449,446
Additional Pay-Classified	-	-	-	30,139	2,500	2,000
Additional Pay-Administrative	-	-	-	55,840	55,500	24,700
Overtime - Classified	-	-	-	3,407	5,400	4,400
Payroll Total	270.99	299.55	204.46	17,083,701	19,839,712	13,209,915
Benefits						
Employee Benefits	-	-	-	4,510,278	4,827,797	3,794,521
Benefits Total	-	-	-	4,510,278	4,827,797	3,794,521
Purchased Services						
Mileage And Travel	-	-	-	49,330	72,100	70,100
Employee Training & Conf	-	-	-	14,743	41,100	8,600
Orientation-Inserv-Workshops	-	-	-	345	500	500
Meals/Refreshments	-	-	-	10	800	-
Student Transportation.	-	-	-	6,253	5,300	5,300
Printing	-	-	-	20,502	64,600	54,400
Consultants	-	-	-	1,500	17,500	15,000
Contract Labor	-	-	-	389	61,300	41,500
Contracted Services	-	-	-	1,275,246	478,050	478,050
Building Rental	-	-	-	4,848	13,000	8,000
Rental - Vehicles	-	-	-	75	-	-
Contract Maint/Eq Repair	-	-	-	9,969	15,900	14,900
Software Purch/Lease	-	-	-	1,456	11,400	11,400
Marketing - Advertising	-	-	-	900	1,000	1,000
Telephone/Pagers/Modems	-	-	-	9,812	24,000	21,950
Postage	-	-	-	5,033	8,500	7,550
Permits/Licenses/Fees	-	-	-	1,393	-	1,000
Risk Management Charges	-	-	-	-	1,000	1,000
Fees For Dist Membership	-	-	-	203	10,700	8,200
District Meetings/Conferences	-	-	-	-	1,500	1,500
Community Relations	-	-	-	-	2,500	2,500
Purchased Services Total	-	-	-	1,402,007	830,750	752,450
Materials and Supplies						
Contingency	-	-	-	-	-885,900	-
Office Material/Supplies	-	-	-	22,341	283,300	181,200
Office Equipment - Under \$5K	-	-	-	134,080	27,500	45,000

ERD - Learning and Educational Achievement



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

ERD - Learning and Educational Achievement

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Curriculum Dev/Staff Training	-	-	-	72,781	7,500	7,500
Instructional Material/Supply	-	-	-	4,214,194	1,577,991	1,365,409
Instructional Equip-Under \$5K	-	-	-	11,408	-	-
Textbooks	-	-	-	63,871	15,100	13,100
Copier Usage	-	-	-	17,210	39,700	30,800
Testing Materials	-	-	-	-	12,000	12,000
Materials and Supplies Total	-	-	-	4,535,885	1,077,191	1,655,009
Capital						
Office Equipment	-	-	-	2,307	30,000	30,000
Capital Total	-	-	-	2,307	30,000	30,000
Total	270.99	299.55	204.46	\$27,534,178	\$26,605,450	\$19,441,895



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

Choice Programming

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 84002						
Payroll						
Director	-	1.00	1.00	-	\$83,518	\$84,353
Substitute Teacher	-	-	-	7,808	4,100	4,100
Coordinator - Licensed	1.00	-	-	61,747	-	-
Resource Teachers	-	-	3.00	-	-	219,675
Additional Pay - Certificated	-	-	-	-	1,000	1,000
Overtime - Classified	-	-	-	-	1,900	900
Payroll Total	1.00	1.00	4.00	69,555	90,518	310,028
Benefits						
Employee Benefits	-	-	-	18,946	19,200	89,029
Benefits Total	-	-	-	18,946	19,200	89,029
Purchased Services						
Mileage And Travel	-	-	-	4,166	600	600
Employee Training & Conf	-	-	-	7,170	200	200
Student Transportation.	-	-	-	6,253	3,000	3,000
Printing	-	-	-	568	5,800	1,800
Contracted Services	-	-	-	300	2,000	2,000
Contract Maint/Eq Repair	-	-	-	9,969	15,000	14,100
Telephone/Pagers/Modems	-	-	-	-	700	650
Postage	-	-	-	2	-	50
Permits/Licenses/Fees	-	-	-	1,225	-	1,000
Risk Management Charges	-	-	-	-	1,000	1,000
Purchased Services Total	-	-	-	29,653	28,300	24,400
Materials and Supplies						
Office Material/Supplies	-	-	-	2,434	7,000	4,000
Office Equipment - Under \$5K	-	-	-	2,045	-	2,000
Curriculum Dev/Staff Training	-	-	-	78	-	-
Instructional Material/Supply	-	-	-	11,654	166,600	188,018
Instructional Equip-Under \$5K	-	-	-	11,108	-	-
Copier Usage	-	-	-	168	1,000	1,000
Materials and Supplies Total	-	-	-	27,487	174,600	195,018
Capital						
Total	1.00	1.00	4.00	\$145,641	\$312,618	\$618,475



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Staff Development

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 84003						
Payroll						
Substitute Teacher	-	-	-	\$12,335	\$40,500	-
Paraprofessional	0.18	0.18	-	5,121	4,300	-
Classified - Hourly	0.15	0.15	-	-	3,600	-
Additional Pay - Certificated	-	-	-	-	56,000	-
Additional Pay-Classified	-	-	-	18,601	-	-
Additional Pay-Administrative	-	-	-	15,105	30,000	-
Payroll Total	0.33	0.33	-	51,162	134,400	-
Benefits						
Employee Benefits	-	-	-	9,377	37,600	-
Benefits Total	-	-	-	9,377	37,600	-
Purchased Services						
Mileage And Travel	-	-	-	7	2,000	-
Employee Training & Conf	-	-	-	2,115	30,000	-
Meals/Refreshments	-	-	-	-	800	-
Printing	-	-	-	-	2,200	-
Contract Labor	-	-	-	-	14,800	-
Contracted Services	-	-	-	2,365	-	-
Building Rental	-	-	-	-	4,000	-
Telephone/Pagers/Modems	-	-	-	7	700	-
Postage	-	-	-	19	1,000	-
Fees For Dist Membership	-	-	-	-	2,500	-
Purchased Services Total	-	-	-	4,513	58,000	-
Materials and Supplies						
Office Material/Supplies	-	-	-	74	47,400	-
Curriculum Dev/Staff Training	-	-	-	6,220	-	-
Instructional Material/Supply	-	-	-	56	-	-
Copier Usage	-	-	-	76	7,900	-
Materials and Supplies Total	-	-	-	6,426	55,300	-
Capital						
Total	0.33	0.33	-	\$71,478	\$285,300	-



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Professional Development

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 84028						
Payroll						
Executive Director	1.00	1.00	-	\$104,729	\$109,700	-
Substitute Teacher	-	-	-	13,052	33,700	-
Additional Pay - Certificated	-	-	-	61,039	85,000	-
Additional Pay-Classified	-	-	-	-	500	-
Additional Pay-Administrative	-	-	-	120	800	-
Payroll Total	1.00	1.00	-	178,940	229,700	-
Benefits						
Employee Benefits	-	-	-	41,488	62,700	-
Benefits Total	-	-	-	41,488	62,700	-
Purchased Services						
Mileage And Travel	-	-	-	337	-	-
Employee Training & Conf	-	-	-	-	2,500	-
Printing	-	-	-	-	4,000	-
Consultants	-	-	-	-	2,500	-
Building Rental	-	-	-	-	1,000	-
Contract Maint/Eq Repair	-	-	-	-	100	-
Telephone/Pagers/Modems	-	-	-	-	1,300	-
Purchased Services Total	-	-	-	337	11,400	-
Materials and Supplies						
Office Material/Supplies	-	-	-	389	4,700	-
Office Equipment - Under \$5K	-	-	-	-	1,200	-
Curriculum Dev/Staff Training	-	-	-	944	-	-
Instructional Material/Supply	-	-	-	-	3,000	-
Copier Usage	-	-	-	121	1,000	-
Materials and Supplies Total	-	-	-	1,454	9,900	-
Capital						
Total	1.00	1.00	-	\$222,219	\$313,700	-



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Curriculum and Instruction

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 84035						
Payroll						
Executive Director	1.00	1.00	1.00	\$117,083	\$120,600	\$116,338
Director	3.00	3.00	3.00	298,837	293,000	257,665
Teacher	-	19.00	19.00	595	1,110,075	1,066,763
Substitute Teacher	-	-	-	180,813	1,028,600	978,700
Coordinator - Licensed	4.00	4.00	4.00	308,424	296,100	286,591
Coordinator - Administrative	1.00	1.00	1.00	78,947	80,900	74,334
Resource Teachers	25.50	31.50	29.50	1,741,199	2,110,950	1,898,847
Instructional Coach.	93.30	93.30	-	5,824,420	6,035,600	-
Technician - Classified	3.00	3.00	2.00	152,233	154,600	107,854
Secretary	3.00	3.00	3.00	123,533	129,700	136,684
Classified - Hourly	-	-	-	846	-	-
Additional Pay - Certificated	-	-	-	647,350	278,677	278,677
Additional Pay-Classified	-	-	-	2,250	-	-
Additional Pay-Administrative	-	-	-	7,400	22,800	22,800
Overtime - Classified	-	-	-	587	-	-
Payroll Total	133.80	158.80	62.50	9,484,517	11,661,602	5,225,253
Benefits						
Employee Benefits	-	-	-	2,442,849	2,637,197	1,501,516
Benefits Total	-	-	-	2,442,849	2,637,197	1,501,516
Purchased Services						
Mileage And Travel	-	-	-	13,709	32,500	32,500
Employee Training & Conf	-	-	-	3,428	3,800	3,800
Orientation-Inserv-Workshops	-	-	-	345	-	-
Meals/Refreshments	-	-	-	10	-	-
Student Transportation.	-	-	-	-	2,300	2,300
Printing	-	-	-	6,301	44,100	44,100
Consultants	-	-	-	-	15,000	15,000
Contract Labor	-	-	-	200	46,500	41,500
Contracted Services	-	-	-	24,711	-	-
Building Rental	-	-	-	1,200	-	-
Rental - Vehicles	-	-	-	75	-	-
Software Purch/Lease	-	-	-	-	11,400	11,400
Telephone/Pagers/Modems	-	-	-	2,903	7,200	7,200
Postage	-	-	-	100	5,100	5,100
Permits/Licenses/Fees	-	-	-	168	-	-
Fees For Dist Membership	-	-	-	203	5,100	5,100
District Meetings/Conferences	-	-	-	-	1,500	1,500
Community Relations	-	-	-	-	2,000	2,000
Purchased Services Total	-	-	-	53,353	176,500	171,500
Materials and Supplies						
Contingency	-	-	-	-	-575,900	-
Office Material/Supplies	-	-	-	8,596	174,900	127,900
Office Equipment - Under \$5K	-	-	-	125,707	-	16,700
Curriculum Dev/Staff Training	-	-	-	65,394	7,500	7,500
Instructional Material/Supply	-	-	-	4,159,636	1,154,391	923,391
Textbooks	-	-	-	63,871	15,100	13,100
Copier Usage	-	-	-	9,569	24,200	24,200
Testing Materials	-	-	-	-	12,000	12,000
Materials and Supplies Total	-	-	-	4,432,773	812,191	1,124,791
Capital						
Office Equipment	-	-	-	700	30,000	30,000
Capital Total	-	-	-	700	30,000	30,000



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Curriculum and Instruction

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Total	133.80	158.80	62.50	\$16,414,192	\$15,317,490	\$8,053,060



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

Educational Technology

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 84062						
Payroll						
Executive Director	1.00	-	-	\$99,001	-	-
Director	-	1.00	1.00	-	86,192	87,054
Assistant Director	1.00	2.00	1.00	88,911	161,700	73,315
Technical Specialist	3.00	3.00	3.00	204,247	213,200	215,094
Substitute Teacher	-	-	-	3,432	20,900	20,900
Teacher Librarian	1.33	1.33	1.83	48,050	83,000	128,828
Resource Teachers	2.00	3.00	3.00	156,087	220,900	161,813
Technician - Classified	-	-	1.00	-	-	30,199
Substitute Secretary	-	-	-	6,286	500	500
Additional Pay - Certificated	-	-	-	43,174	72,000	48,769
Additional Pay-Classified	-	-	-	-	1,000	1,000
Additional Pay-Administrative	-	-	-	-	1,900	1,900
Overtime - Classified	-	-	-	-	500	500
Payroll Total	8.33	10.33	10.83	649,188	861,792	769,872
Benefits						
Employee Benefits	-	-	-	161,251	163,700	221,131
Benefits Total	-	-	-	161,251	163,700	221,131
Purchased Services						
Mileage And Travel	-	-	-	4,654	5,400	5,400
Employee Training & Conf	-	-	-	60	2,600	2,600
Printing	-	-	-	43	-	-
Contracted Services	-	-	-	1,173,294	341,050	341,050
Contract Maint/Eq Repair	-	-	-	-	700	700
Marketing - Advertising	-	-	-	-	1,000	1,000
Telephone/Pagers/Modems	-	-	-	698	2,000	2,000
Postage	-	-	-	1	200	200
Fees For Dist Membership	-	-	-	-	2,500	2,500
Purchased Services Total	-	-	-	1,178,750	355,450	355,450
Materials and Supplies						
Contingency	-	-	-	-	-310,000	-
Office Material/Supplies	-	-	-	997	17,600	17,600
Office Equipment - Under \$5K	-	-	-	2,538	16,300	16,300
Instructional Material/Supply	-	-	-	3,611	83,600	83,600
Instructional Equip-Under \$5K	-	-	-	300	-	-
Copier Usage	-	-	-	-	700	700
Materials and Supplies Total	-	-	-	7,446	-191,800	118,200
Capital						
Total	8.33	10.33	10.83	\$1,996,635	\$1,189,142	\$1,464,653



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Early Childhood

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 85086						
Payroll						
Substitute Teacher	-	-	-	-	\$1,000	\$1,000
Coordinator - Administrative	0.50	1.00	1.00	42,003	64,700	73,827
Resource Teachers	0.50	0.50	0.50	36,335	34,400	34,779
Classified - Hourly	0.43	0.86	0.02	20,543	500	505
Additional Pay - Certificated	-	-	-	-	1,000	1,000
Payroll Total	1.43	2.36	1.52	98,881	101,600	111,111
Benefits						
Employee Benefits	-	-	-	23,305	28,300	31,907
Benefits Total	-	-	-	23,305	28,300	31,907
Purchased Services						
Mileage And Travel	-	-	-	807	6,100	6,100
Printing	-	-	-	370	500	500
Telephone/Pagers/Modems	-	-	-	523	100	100
Postage	-	-	-	-	200	200
Fees For Dist Membership	-	-	-	-	100	100
Community Relations	-	-	-	-	500	500
Purchased Services Total	-	-	-	1,700	7,500	7,500
Materials and Supplies						
Office Material/Supplies	-	-	-	461	1,500	1,500
Copier Usage	-	-	-	2,136	1,400	1,400
Materials and Supplies Total	-	-	-	2,597	2,900	2,900
Capital						
Total	1.43	2.36	1.52	\$126,483	\$140,300	\$153,418



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

ESL Dual Language

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 89112						
Payroll						
Director	1.00	1.00	1.00	\$97,207	\$99,100	\$100,128
Assistant Director	1.00	1.00	1.00	83,494	74,400	76,271
Technical Specialist	1.00	1.00	1.00	68,909	70,600	71,520
Teacher	83.40	83.40	83.40	4,869,907	4,950,400	4,964,631
Substitute Teacher	-	-	-	63,202	54,000	54,000
Resource Teachers	9.00	9.00	9.00	529,645	572,000	583,967
Specialist - Classified	1.00	1.00	1.00	43,650	44,900	45,763
Technician - Classified	3.00	3.00	3.00	61,219	117,200	117,531
Substitute Secretary	-	-	-	-	500	500
Secretary	1.00	1.00	1.00	42,429	46,700	42,977
Paraprofessional	-	-	-	662	-	-
Special Interpreter/Tutor	19.11	19.60	19.51	431,440	469,200	473,892
Classified - Hourly	5.59	5.73	5.70	131,306	137,100	138,471
Additional Pay - Certificated	-	-	-	83,065	120,000	120,000
Additional Pay-Classified	-	-	-	9,288	1,000	1,000
Additional Pay-Administrative	-	-	-	33,215	-	-
Overtime - Classified	-	-	-	2,820	3,000	3,000
Payroll Total	125.10	125.73	125.61	6,551,458	6,760,100	6,793,651
Benefits						
Employee Benefits	-	-	-	1,813,062	1,879,100	1,950,938
Benefits Total	-	-	-	1,813,062	1,879,100	1,950,938
Purchased Services						
Mileage And Travel	-	-	-	25,650	25,500	25,500
Employee Training & Conf	-	-	-	1,970	2,000	2,000
Orientation-Inserv-Workshops	-	-	-	-	500	500
Printing	-	-	-	13,220	8,000	8,000
Consultants	-	-	-	1,500	-	-
Contract Labor	-	-	-	189	-	-
Contracted Services	-	-	-	74,576	135,000	135,000
Building Rental	-	-	-	3,648	8,000	8,000
Contract Maint/Eq Repair	-	-	-	-	100	100
Software Purch/Lease	-	-	-	1,456	-	-
Marketing - Advertising	-	-	-	900	-	-
Telephone/Pagers/Modems	-	-	-	5,681	12,000	12,000
Postage	-	-	-	4,911	2,000	2,000
Fees For Dist Membership	-	-	-	-	500	500
Purchased Services Total	-	-	-	133,701	193,600	193,600
Materials and Supplies						
Office Material/Supplies	-	-	-	9,390	30,200	30,200
Office Equipment - Under \$5K	-	-	-	3,790	10,000	10,000
Curriculum Dev/Staff Training	-	-	-	145	-	-
Instructional Material/Supply	-	-	-	39,237	170,400	170,400
Copier Usage	-	-	-	5,140	3,500	3,500
Materials and Supplies Total	-	-	-	57,702	214,100	214,100
Capital						
Office Equipment	-	-	-	1,607	-	-
Capital Total	-	-	-	1,607	-	-
Total	125.10	125.73	125.61	\$8,557,530	\$9,046,900	\$9,152,289

ERD - Student Success

The Division 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. The Student Success Division underwent a structural re-organization in 2013/2014 that resulted in a more streamlined budget. While the movement of FTE and dollars between departments was a net-zero to the Division as a whole, individual departments within this report may have significant FTE and budget variances due to this re-organization.

Special Education:

If a student is determined eligible for Special Education services, then an Individual Educational Program (IEP) is developed which addresses the student's 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 progress monitoring of the academic and social and emotional needs of gifted learners. Teachers for this student population must hold a Gifted and Talented Endorsement or a Master's degree in gifted education.

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.

Health Services:

Jeffco Department of Health Services provides essential school health services to all students ages preschool to 21 years and is supported by registered nurses and school clinic aides per state and federal requirements.

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
General Instruction						
Payroll	-	-	-	\$269	-	-
Non-Payroll	-	-	-	\$288,229	\$141,000	\$141,000
Instructional Support						
Payroll	220.34	245.56	245.52	17,000,567	19,721,881	19,955,770
Non-Payroll	-	-	-	705,628	398,127	515,627
School Administration						
Payroll	7.75	7.75	7.75	640,737	665,000	652,820
Non-Payroll	-	-	-	51,490	13,200	13,200
Special Ed Instruction						
Payroll	817.60	803.86	802.87	48,897,066	52,109,492	51,873,469
Non-Payroll	-	-	-	7,850,973	6,186,900	7,104,400
Total	1,045.69	1,057.17	1,056.14	\$75,434,959	\$79,235,600	\$80,256,286



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

ERD - Student Success

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: ERD - Student Success						
Payroll						
Executive Director	1.00	1.00	1.00	\$121,706	\$124,700	\$125,651
Director	5.50	1.50	1.50	551,641	147,100	153,499
Principal.	2.00	2.00	2.00	202,159	226,200	208,497
Assistant Director	4.00	9.00	9.00	507,438	718,200	723,741
Assistant Principal	2.00	2.00	2.00	156,490	160,400	162,125
Technical Specialist	1.00	1.00	1.00	62,139	63,800	64,438
Teacher	444.60	442.62	442.62	25,715,662	25,937,627	25,581,792
Substitute Teacher	-	-	-	408,705	53,500	53,500
Counselor	-	0.50	0.50	25,322	28,482	26,559
Coordinator - Licensed	7.75	10.75	10.75	253,386	687,662	785,917
Resource Teachers	1.00	8.50	8.50	53,132	494,838	562,303
Physical Therapist	12.50	12.50	12.50	767,515	807,100	822,017
Occupational Therapist	29.00	28.50	28.50	1,788,626	1,813,708	1,799,814
Nurse	35.00	35.00	35.00	2,157,436	2,426,500	2,374,816
Psychologist	63.00	55.50	55.50	3,994,899	3,769,012	3,825,027
Social Worker	64.20	71.70	71.70	4,156,869	4,697,203	4,508,214
Audiologist	4.50	4.50	4.50	324,327	330,100	337,426
Speech Therapist	120.92	120.90	120.90	7,385,613	7,798,721	7,680,105
Specialist - Classified	2.88	2.88	2.88	109,410	113,100	114,389
Technician - Classified	11.00	12.00	12.00	426,230	464,785	473,770
School Secretary	3.75	3.75	3.75	130,581	133,800	136,561
Secretary	8.00	8.00	8.00	339,871	347,000	351,699
Paraprofessional	118.67	117.06	116.52	68,037	2,802,000	2,830,020
Special Interpreter/Tutor	35.97	36.90	36.73	816,933	883,200	892,032
Para-Educator	35.49	35.30	35.13	774,088	844,900	853,349
Clinic Aides	0.56	0.57	0.57	13,071	13,700	13,837
Sub Para-Educator	0.06	-	-	-	1,400	1,400
Custodian	-	-	-	-	-	-
Classified - Hourly	24.55	26.28	26.17	573,721	629,100	635,391
Certificated - Hourly	6.79	6.96	6.92	88,951	166,500	168,165
Additional Pay - Certificated	-	-	-	258,408	34,000	34,000
Additional Pay-Classified	-	-	-	3,155	-	-
Additional Pay-Administrative	-	-	-	13,460	-	-
Overtime - Classified	-	-	-	36,199	12,000	12,000
Payroll Total	1,045.69	1,057.17	1,056.14	52,285,180	56,730,338	56,312,054
Benefits						
Employee Benefits	-	-	-	14,253,459	15,766,035	16,170,005
Benefits Total	-	-	-	14,253,459	15,766,035	16,170,005
Purchased Services						
Mileage And Travel	-	-	-	190,901	109,500	109,500
Employee Training & Conf	-	-	-	12,666	6,400	6,400
Awards And Banquets	-	-	-	411	1,300	1,300
Orientation-Inserv-Workshops	-	-	-	-	500	500
Recruiting Costs	-	-	-	25	-	-
Employee Background Verificatn	-	-	-	1,249	200	200
Meals/Refreshments	-	-	-	328	200	200
Student Transportation.	-	-	-	42,574	43,400	43,400

ERD - Student Success



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

ERD - Student Success

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Student Admission/Entry Fees	-	-	-	125	-	-
Legal Fees	-	-	-	242,292	75,000	75,000
Printing	-	-	-	5,115	3,500	3,500
ADA/Legal Settlement	-	-	-	14,200	-	-
SWAP Match	-	-	-	360,803	290,400	290,400
Contracted Services	-	-	-	1,155,166	814,500	814,500
Building Rental	-	-	-	2,188	-	-
Equipment Rental	-	-	-	399	-	-
Contract Maint/Eq Repair	-	-	-	21,209	1,500	1,500
Software Purch/Lease	-	-	-	19,793	6,700	6,700
Marketing - Advertising	-	-	-	75	1,400	1,400
Telephone Service Order	-	-	-	14	-	-
Telephone/Pagers/Modems	-	-	-	53,244	16,100	16,100
Natural Gas	-	-	-	-	-	-
Electricity	-	-	-	-	-	-
Voice Communication Line	-	-	-	-	-	-
Water & Sanitation	-	-	-	-	-	-
Storm Water	-	-	-	-	-	-
Postage	-	-	-	5,130	5,200	5,200
Permits/Licenses/Fees	-	-	-	2,624	500	500
Community Relations	-	-	-	-	500	500
Tuition Reimb-Other Facilities	-	-	-	88,942	90,000	90,000
POODS Tuition/Excess Spec Ed	-	-	-	4,838,608	4,910,000	4,910,000
Tuition to SPED Preschool	-	-	-	900,000	900,000	900,000
Purchased Services Total	-	-	-	7,958,081	7,276,800	7,276,800
Materials and Supplies						
Contingency	-	-	-	-	-1,030,700	4,300
Office Material/Supplies	-	-	-	41,296	22,600	22,600
Office Equipment - Under \$5K	-	-	-	29,488	17,300	17,300
Curriculum Dev/Staff Training	-	-	-	16,283	3,000	3,000
Clinic Supplies/Materials	-	-	-	6,419	3,800	3,800
Custodial Supplies	-	-	-	2,486	-	-
Instructional Material/Supply	-	-	-	229,970	373,427	373,427
Instructional Equip-Under \$5K	-	-	-	306,446	37,600	37,600
Textbooks	-	-	-	17,272	2,000	2,000
Copier Usage	-	-	-	30,636	23,900	23,900
Testing Materials	-	-	-	167,677	-	-
Graduation Materials	-	-	-	832	-	-
Maint Materials/Supplies	-	-	-	10,691	-	-
Miscellaneous Expense	-	-	-	12,655	-	-
Materials and Supplies Total	-	-	-	872,151	-547,073	487,927
Capital						
Instructional/Curric Equipmnt	-	-	-	28,723	9,500	9,500
Building Improvements.	-	-	-	37,365	-	-
Capital Total	-	-	-	66,088	9,500	9,500
Total	1,045.69	1,057.17	1,056.14	\$75,434,959	\$79,235,600	\$80,256,286



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Miller Special

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 54000						
Payroll						
Director	-	-	-	\$14,627	-	-
Principal	1.00	1.00	1.00	96,695	118,100	116,912
Assistant Principal	1.00	1.00	1.00	88,616	90,800	91,516
Teacher	20.60	19.00	19.00	1,126,607	1,087,207	1,115,485
Substitute Teacher	-	-	-	30,361	13,600	13,600
Resource Teachers	-	-	-	143	-	-
Physical Therapist	3.00	3.00	3.00	184,071	186,200	193,826
Occupational Therapist	3.00	2.00	2.00	152,612	109,217	108,337
Nurse	2.00	2.00	2.00	118,577	135,900	138,320
Psychologist	0.50	-	-	27,224	-	-
Social Worker	1.00	1.00	1.00	74,117	76,000	59,592
Speech Therapist	5.02	5.00	5.00	213,518	219,821	228,687
Specialist - Classified	1.00	1.00	1.00	33,236	33,100	32,671
School Secretary	2.00	2.00	2.00	73,088	74,900	76,446
Para-Educator	29.93	29.60	29.46	648,806	708,500	715,585
Custodian	-	-	-	-	-	-
Classified - Hourly	4.07	5.27	5.24	93,669	126,100	127,361
Additional Pay - Certificated	-	-	-	12,596	-	-
Overtime - Classified	-	-	-	181	2,000	2,000
Payroll Total	74.12	71.87	71.70	2,988,744	2,981,445	3,020,338
Benefits						
Employee Benefits	-	-	-	949,545	878,300	867,299
Benefits Total	-	-	-	949,545	878,300	867,299
Purchased Services						
Mileage And Travel	-	-	-	442	1,000	1,000
Employee Training & Conf	-	-	-	4,357	5,000	5,000
Meals/Refreshments	-	-	-	144	-	-
Student Transportation	-	-	-	2,200	2,900	2,900
Student Admission/Entry Fees	-	-	-	50	-	-
Printing	-	-	-	163	700	700
Contracted Services	-	-	-	9,741	-	-
Contract Maint/Eq Repair	-	-	-	6,278	1,500	1,500
Telephone/Pagers/Modems	-	-	-	1,749	2,500	2,500
Natural Gas	-	-	-	-	-	-
Electricity	-	-	-	-	-	-
Voice Communication Line	-	-	-	-	-	-
Water & Sanitation	-	-	-	-	-	-
Storm Water	-	-	-	-	-	-
Postage	-	-	-	841	1,500	1,500
Permits/Licenses/Fees	-	-	-	1,596	500	500
Purchased Services Total	-	-	-	27,561	15,600	15,600
Materials and Supplies						
Contingency	-	-	-	-	4,300	4,300
Office Material/Supplies	-	-	-	10,120	5,500	5,500
Office Equipment - Under \$5K	-	-	-	1,519	-	-
Clinic Supplies/Materials	-	-	-	3,833	3,500	3,500



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Miller Special

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Custodial Supplies	-	-	-	2,486	-	-
Instructional Material/Supply	-	-	-	52,167	52,800	52,800
Instructional Equip-Under \$5K	-	-	-	106,595	18,500	18,500
Copier Usage	-	-	-	5,623	5,000	5,000
Graduation Materials	-	-	-	832	-	-
Maint Materials/Supplies	-	-	-	553	-	-
Miscellaneous Expense	-	-	-	12,655	-	-
Materials and Supplies Total	-	-	-	196,383	89,600	89,600
Capital						
Instructional/Curric Equipmnt	-	-	-	28,723	-	-
Building Improvements.	-	-	-	37,365	-	-
Capital Total	-	-	-	66,088	-	-
Total	74.12	71.87	71.70	\$4,228,321	\$3,964,945	\$3,992,837





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Gifted and Talented

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 84008						
Payroll						
Director	0.50	0.50	0.50	\$48,013	\$51,000	\$51,576
Resource Teachers	-	7.50	7.50	-	440,538	506,510
Technician - Classified	0.50	1.00	1.00	9,480	29,200	30,696
Secretary	1.00	1.00	1.00	45,861	46,700	46,054
Overtime - Classified	-	-	-	778	-	-
Payroll Total	2.00	10.00	10.00	104,132	567,438	634,836
Benefits						
Employee Benefits	-	-	-	30,675	157,835	182,292
Benefits Total	-	-	-	30,675	157,835	182,292
Purchased Services						
Mileage And Travel	-	-	-	1,572	2,200	2,200
Contracted Services	-	-	-	11,024	7,500	7,500
Contract Maint/Eq Repair	-	-	-	100	-	-
Telephone/Pagers/Modems	-	-	-	713	-	-
Postage	-	-	-	250	-	-
Purchased Services Total	-	-	-	13,659	9,700	9,700
Materials and Supplies						
Office Material/Supplies	-	-	-	89	700	700
Office Equipment - Under \$5K	-	-	-	5,033	5,000	5,000
Curriculum Dev/Staff Training	-	-	-	2,869	-	-
Instructional Material/Supply	-	-	-	3,296	284,327	284,327
Testing Materials	-	-	-	54,874	-	-
Materials and Supplies Total	-	-	-	66,161	290,027	290,027
Capital						
Total	2.00	10.00	10.00	\$214,627	\$1,025,000	\$1,116,855



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

SPED - Central Support

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 85000						
Payroll						
Executive Director	1.00	1.00	1.00	\$121,706	\$124,700	\$125,651
Director	4.00	-	-	395,548	-	-
Assistant Director	4.00	-	-	507,438	-	-
Technical Specialist	1.00	1.00	1.00	62,139	63,800	64,438
Teacher	2.00	2.00	2.00	65,656	139,300	140,948
Substitute Teacher	-	-	-	48,133	-	-
Coordinator - Licensed	7.75	-	-	253,386	-	-
Resource Teachers	1.00	1.00	1.00	52,989	54,300	55,793
Occupational Therapist	1.00	1.00	1.00	83,260	73,500	75,466
Speech Therapist	1.00	-	-	66,316	1,684	-
Technician - Classified	1.00	1.00	1.00	10,261	52,800	53,927
Secretary	4.00	1.00	1.00	166,426	45,557	45,763
Paraprofessional	115.23	113.53	113.01	-	2,717,500	2,744,675
Additional Pay - Certificated	-	-	-	5,940	5,000	5,000
Additional Pay-Classified	-	-	-	1,014	-	-
Additional Pay-Administrative	-	-	-	12,718	-	-
Overtime - Classified	-	-	-	496	-	-
Payroll Total	142.98	121.53	121.01	1,853,426	3,278,141	3,311,661
Benefits						
Employee Benefits	-	-	-	472,418	1,313,500	950,942
Benefits Total	-	-	-	472,418	1,313,500	950,942
Purchased Services						
Mileage And Travel	-	-	-	27,201	17,900	17,900
Employee Training & Conf	-	-	-	1,935	-	-
Legal Fees	-	-	-	2,737	-	-
Printing	-	-	-	1,292	1,000	1,000
Contracted Services	-	-	-	7,526	-	-
Building Rental	-	-	-	1,163	-	-
Contract Maint/Eq Repair	-	-	-	510	-	-
Software Purch/Lease	-	-	-	5,901	6,700	6,700
Telephone/Pagers/Modems	-	-	-	32,353	-	-
Postage	-	-	-	320	500	500
Permits/Licenses/Fees	-	-	-	395	-	-
Community Relations	-	-	-	-	500	500
Purchased Services Total	-	-	-	81,333	26,600	26,600
Materials and Supplies						
Office Material/Supplies	-	-	-	8,826	-	-
Office Equipment - Under \$5K	-	-	-	8,734	6,000	6,000
Curriculum Dev/Staff Training	-	-	-	8,166	3,000	3,000
Instructional Material/Supply	-	-	-	122,015	-	-
Instructional Equip-Under \$5K	-	-	-	135,223	-	-
Copier Usage	-	-	-	12,003	9,000	9,000
Testing Materials	-	-	-	364	-	-
Maint Materials/Supplies	-	-	-	10,138	-	-
Materials and Supplies Total	-	-	-	305,469	18,000	18,000



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

SPED - Central Support

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Capital						
Total	142.98	121.53	121.01	\$2,712,646	\$4,636,241	\$4,307,203



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail
SPED - Deaf and Hard of Hearing

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 85004						
Payroll						
Substitute Teacher	-	-	-	\$90	-	-
Payroll Total	-	-	-	90	-	-
Benefits						
Employee Benefits	-	-	-	17	-	-
Benefits Total	-	-	-	17	-	-
Materials and Supplies						
Capital						
Total	-	-	-	\$107	-	-



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

SPED - Area 1

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 85011						
Payroll						
Assistant Director	-	2.00	2.00	-	\$160,440	\$172,906
Teacher	122.43	116.00	116.00	5,804,886	7,018,604	6,698,043
Substitute Teacher	-	-	-	93,187	-	-
Coordinator - Licensed	-	1.00	1.00	-	68,245	65,573
Physical Therapist	1.00	1.00	1.00	75,159	66,300	61,182
Occupational Therapist	5.00	5.00	5.00	215,624	337,100	325,363
Psychologist	20.20	19.20	19.20	1,566,829	1,348,054	1,359,274
Social Worker	18.00	17.00	17.00	1,179,096	1,142,800	1,065,744
Speech Therapist	29.70	28.80	28.80	2,150,619	1,851,152	1,829,000
Secretary	-	1.00	1.00	-	48,884	49,373
Classified - Hourly	6.10	6.26	6.23	141,980	149,800	151,298
Additional Pay - Certificated	-	-	-	17,264	-	-
Additional Pay-Classified	-	-	-	271	-	-
Overtime - Classified	-	-	-	133	-	-
Payroll Total	202.43	197.26	197.23	11,245,048	12,191,379	11,777,756
Benefits						
Employee Benefits	-	-	-	3,057,888	3,435,800	3,381,966
Benefits Total	-	-	-	3,057,888	3,435,800	3,381,966
Purchased Services						
Mileage And Travel	-	-	-	18,000	7,800	7,800
Purchased Services Total	-	-	-	18,000	7,800	7,800
Materials and Supplies						
Capital						
Total	202.43	197.26	197.23	\$14,320,936	\$15,634,979	\$15,167,522



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

SPED - Area 2

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 85012						
Payroll						
Assistant Director	-	4.00	4.00	-	\$317,100	\$305,593
Teacher	116.02	116.00	116.00	7,419,222	6,986,770	6,932,747
Substitute Teacher	-	-	-	88,819	-	-
Coordinator - Licensed	-	3.00	3.00	-	169,394	237,591
Physical Therapist	1.00	1.00	1.00	40,213	60,500	63,350
Occupational Therapist	5.50	6.00	6.00	348,311	343,291	328,282
Psychologist	20.50	19.00	19.00	1,391,324	1,224,341	1,257,310
Social Worker	17.00	19.50	19.50	1,328,228	1,356,946	1,290,011
Speech Therapist	26.00	28.50	28.50	1,001,254	1,901,121	1,788,704
Secretary	-	1.00	1.00	-	47,205	47,677
Classified - Hourly	8.78	9.01	8.97	117,169	215,600	217,756
Additional Pay - Certificated	-	-	-	91,991	-	-
Overtime - Classified	-	-	-	540	-	-
Payroll Total	194.80	207.01	206.97	11,827,071	12,622,268	12,469,021
Benefits						
Employee Benefits	-	-	-	3,201,106	3,293,300	3,580,459
Benefits Total	-	-	-	3,201,106	3,293,300	3,580,459
Purchased Services						
Mileage And Travel	-	-	-	18,017	8,400	8,400
Contracted Services	-	-	-	12,400	-	-
Purchased Services Total	-	-	-	30,417	8,400	8,400
Materials and Supplies						
Contingency	-	-	-	-	-235,000	-
Materials and Supplies Total	-	-	-	-	-235,000	-
Capital						
Total	194.80	207.01	206.97	\$15,058,594	\$15,688,968	\$16,057,880



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

SPED - Area 3

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 85013						
Payroll						
Assistant Director	-	2.00	2.00	-	\$160,440	\$162,422
Teacher	122.55	126.62	126.62	7,742,408	7,066,966	7,042,050
Substitute Teacher	-	-	-	120,096	-	-
Coordinator - Licensed	-	4.75	4.75	-	313,532	334,239
Physical Therapist	2.00	2.00	2.00	119,388	142,900	145,540
Occupational Therapist	6.50	6.50	6.50	457,548	405,400	414,163
Psychologist	15.80	14.30	14.30	534,900	996,117	1,026,289
Social Worker	21.20	24.20	24.20	901,184	1,526,557	1,489,713
Speech Therapist	33.60	30.60	30.60	2,297,889	2,009,400	2,023,714
Secretary	-	1.00	1.00	-	38,354	38,738
Classified - Hourly	3.54	3.63	3.62	179,381	87,000	87,870
Certificated - Hourly	2.40	2.46	2.45	-	58,900	59,489
Additional Pay - Certificated	-	-	-	57,631	-	-
Overtime - Classified	-	-	-	74	-	-
Payroll Total	207.59	218.06	218.04	12,410,499	12,805,566	12,824,227
Benefits						
Employee Benefits	-	-	-	3,330,603	3,422,500	3,682,456
Benefits Total	-	-	-	3,330,603	3,422,500	3,682,456
Purchased Services						
Mileage And Travel	-	-	-	10,707	7,700	7,700
Purchased Services Total	-	-	-	10,707	7,700	7,700
Materials and Supplies						
Capital						
Total	207.59	218.06	218.04	\$15,751,809	\$16,235,766	\$16,514,383



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

SPED - Area 4

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 85014						
Payroll						
Assistant Director	-	1.00	1.00	-	\$80,220	\$82,820
Teacher	25.00	26.00	26.00	1,630,488	1,542,667	1,537,318
Substitute Teacher	-	-	-	4,107	18,500	18,500
Coordinator - Licensed	-	2.00	2.00	-	136,491	148,514
Psychologist	1.00	1.00	1.00	32,911	45,000	45,450
Social Worker	1.00	1.00	1.00	32,915	64,800	65,463
Audiologist	4.00	4.00	4.00	296,371	301,400	308,505
Speech Therapist	1.00	2.50	2.50	79,154	159,000	144,901
Specialist - Classified	1.00	1.00	1.00	51,263	52,800	53,927
Technician - Classified	8.50	8.00	8.00	365,897	317,400	322,562
Secretary	2.00	2.00	2.00	83,677	75,100	78,040
Paraprofessional	-	0.17	0.17	2,838	4,100	4,141
Special Interpreter/Tutor	35.97	36.90	36.73	816,933	883,200	892,032
Para-Educator	-	-	-	13,868	-	-
Classified - Hourly	1.40	1.43	1.43	38,146	34,300	34,643
Certificated - Hourly	-	-	-	41,593	-	-
Additional Pay - Certificated	-	-	-	13,287	-	-
Additional Pay-Classified	-	-	-	914	-	-
Overtime - Classified	-	-	-	32,092	10,000	10,000
Payroll Total	80.87	87.00	86.83	3,536,454	3,724,978	3,746,816
Benefits						
Employee Benefits	-	-	-	1,024,321	930,500	1,075,919
Benefits Total	-	-	-	1,024,321	930,500	1,075,919
Purchased Services						
Mileage And Travel	-	-	-	46,337	33,000	33,000
Student Transportation.	-	-	-	40,374	40,300	40,300
Legal Fees	-	-	-	239,555	75,000	75,000
Printing	-	-	-	833	-	-
ADA/Legal Settlement	-	-	-	14,200	-	-
Contracted Services	-	-	-	1,049,263	797,000	797,000
Equipment Rental	-	-	-	399	-	-
Contract Maint/Eq Repair	-	-	-	14,046	-	-
Software Purch/Lease	-	-	-	13,892	-	-
Telephone/Pagers/Modems	-	-	-	287	2,000	2,000
Postage	-	-	-	1,012	1,000	1,000
Permits/Licenses/Fees	-	-	-	594	-	-
Purchased Services Total	-	-	-	1,420,792	948,300	948,300
Materials and Supplies						
Office Material/Supplies	-	-	-	8,724	-	-
Office Equipment - Under \$5K	-	-	-	550	-	-
Curriculum Dev/Staff Training	-	-	-	1,912	-	-
Instructional Material/Supply	-	-	-	46,245	-	-
Instructional Equip-Under \$5K	-	-	-	62,775	-	-
Textbooks	-	-	-	543	1,000	1,000
Copier Usage	-	-	-	48	-	-
Testing Materials	-	-	-	112,439	-	-

ERD - Student Success



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

SPED - Area 4

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Materials and Supplies Total	-	-	-	233,236	1,000	1,000
Capital						
Instructional/Curric Equipmnt	-	-	-	-	9,500	9,500
Capital Total	-	-	-	-	9,500	9,500
Total	80.87	87.00	86.83	\$6,214,803	\$5,614,278	\$5,781,535



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

SPED - Preschool

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 85015						
Payroll						
Teacher	20.00	20.00	20.00	\$1,065,934	\$1,097,000	\$1,159,254
Substitute Teacher	-	-	-	17,395	10,000	10,000
Physical Therapist	2.00	2.00	2.00	111,709	111,800	115,256
Occupational Therapist	7.00	7.00	7.00	459,598	471,700	474,054
Psychologist	3.00	-	-	78,100	-	-
Social Worker	-	3.00	3.00	104,695	185,900	188,978
Speech Therapist	20.60	21.00	21.00	1,310,954	1,351,210	1,355,618
Specialist - Classified	-	-	-	2,560	-	-
Technician - Classified	-	1.00	1.00	6,986	32,585	32,911
Paraprofessional	3.44	3.36	3.34	65,199	80,400	81,204
Para-Educator	5.56	5.70	5.67	111,414	136,400	137,764
Sub Para-Educator	0.06	-	-	-	1,400	1,400
Additional Pay - Certificated	-	-	-	6,685	19,000	19,000
Additional Pay-Classified	-	-	-	13	-	-
Overtime - Classified	-	-	-	1,528	-	-
Payroll Total	61.66	63.06	63.01	3,342,770	3,497,395	3,575,439
Benefits						
Employee Benefits	-	-	-	875,669	960,300	1,026,707
Benefits Total	-	-	-	875,669	960,300	1,026,707
Purchased Services						
Mileage And Travel	-	-	-	15,082	11,800	11,800
Employee Training & Conf	-	-	-	99	500	500
Orientation-Inserv-Workshops	-	-	-	-	500	500
Employee Background Verificatn	-	-	-	1,249	200	200
Student Transportation.	-	-	-	-	200	200
Printing	-	-	-	40	200	200
Contracted Services	-	-	-	598	-	-
Telephone/Pagers/Modems	-	-	-	580	300	300
Postage	-	-	-	-	500	500
Tuition to SPED Preschool	-	-	-	900,000	900,000	900,000
Purchased Services Total	-	-	-	917,648	914,200	914,200
Materials and Supplies						
Office Material/Supplies	-	-	-	4,687	2,900	2,900
Office Equipment - Under \$5K	-	-	-	7,959	-	-
Instructional Material/Supply	-	-	-	186	9,000	9,000
Instructional Equip-Under \$5K	-	-	-	-	12,400	12,400
Copier Usage	-	-	-	6,318	1,400	1,400
Materials and Supplies Total	-	-	-	19,150	25,700	25,700
Capital						
Total	61.66	63.06	63.01	\$5,155,237	\$5,397,595	\$5,542,046



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Homebound and Health Services

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 85072						
Payroll						
Director	1.00	1.00	1.00	\$93,453	\$96,100	\$101,923
Teacher	2.00	2.00	2.00	-	121,000	122,053
Nurse	33.00	33.00	33.00	2,038,859	2,290,600	2,236,496
Specialist - Classified	0.88	0.88	0.88	22,351	27,200	27,791
Secretary	1.00	1.00	1.00	43,907	45,200	46,054
Classified - Hourly	0.66	0.68	0.68	3,376	16,300	16,463
Certificated - Hourly	4.39	4.50	4.47	47,358	107,600	108,676
Additional Pay - Certificated	-	-	-	39,935	-	-
Additional Pay-Classified	-	-	-	943	-	-
Overtime - Classified	-	-	-	184	-	-
Payroll Total	42.93	43.06	43.03	2,290,366	2,704,000	2,659,456
Benefits						
Employee Benefits	-	-	-	596,314	751,400	763,658
Benefits Total	-	-	-	596,314	751,400	763,658
Purchased Services						
Mileage And Travel	-	-	-	43,832	15,000	15,000
Employee Training & Conf	-	-	-	4,809	-	-
Recruiting Costs	-	-	-	25	-	-
Printing	-	-	-	2,171	1,200	1,200
Contracted Services	-	-	-	63,546	10,000	10,000
Building Rental	-	-	-	1,025	-	-
Marketing - Advertising	-	-	-	75	1,400	1,400
Telephone Service Order	-	-	-	14	-	-
Telephone/Pagers/Modems	-	-	-	15,685	10,000	10,000
Postage	-	-	-	6	-	-
Permits/Licenses/Fees	-	-	-	39	-	-
Purchased Services Total	-	-	-	131,227	37,600	37,600
Materials and Supplies						
Office Material/Supplies	-	-	-	3,122	5,000	5,000
Office Equipment - Under \$5K	-	-	-	2,036	1,000	1,000
Curriculum Dev/Staff Training	-	-	-	3,336	-	-
Clinic Supplies/Materials	-	-	-	2,263	-	-
Instructional Material/Supply	-	-	-	-	5,400	5,400
Copier Usage	-	-	-	3,628	1,600	1,600
Materials and Supplies Total	-	-	-	14,385	13,000	13,000
Capital						
Total	42.93	43.06	43.03	\$3,032,292	\$3,506,000	\$3,473,714



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

SPED - Child Find

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 85080						
Payroll						
Teacher	4.00	4.00	4.00	\$215,941	\$230,000	\$227,673
Physical Therapist	3.50	3.50	3.50	236,975	239,400	242,863
Occupational Therapist	1.00	1.00	1.00	71,673	73,500	74,149
Psychologist	1.00	1.00	1.00	74,851	80,200	58,809
Audiologist	0.50	0.50	0.50	27,956	28,700	28,921
Speech Therapist	4.00	4.50	4.50	265,909	305,333	309,481
Technician - Classified	1.00	1.00	1.00	33,606	32,800	33,674
Additional Pay - Certificated	-	-	-	12,824	10,000	10,000
Payroll Total	15.00	15.50	15.50	939,735	999,933	985,570
Benefits						
Employee Benefits	-	-	-	234,445	269,000	283,013
Benefits Total	-	-	-	234,445	269,000	283,013
Purchased Services						
Mileage And Travel	-	-	-	2,128	4,200	4,200
Employee Training & Conf	-	-	-	1,286	500	500
Printing	-	-	-	338	100	100
Contracted Services	-	-	-	1,048	-	-
Contract Maint/Eq Repair	-	-	-	90	-	-
Telephone/Pagers/Modems	-	-	-	69	300	300
Postage	-	-	-	2,385	1,400	1,400
Purchased Services Total	-	-	-	7,344	6,500	6,500
Materials and Supplies						
Office Material/Supplies	-	-	-	555	2,900	2,900
Office Equipment - Under \$5K	-	-	-	2,959	5,300	5,300
Instructional Material/Supply	-	-	-	1,980	11,900	11,900
Copier Usage	-	-	-	-	2,900	2,900
Materials and Supplies Total	-	-	-	5,494	23,000	23,000
Capital						
Total	15.00	15.50	15.50	\$1,187,018	\$1,298,433	\$1,298,083



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

SPED - School to Work Program Alliance

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
<hr/>						
Dept ID: 85087						
Purchased Services						
SWAP Match	-	-	-	\$360,803	\$290,400	\$290,400
Purchased Services Total	-	-	-	360,803	290,400	290,400
Materials and Supplies						
Capital						
<hr/>						
Total	-	-	-	\$360,803	\$290,400	\$290,400
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JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail
SPED - Jeffco Transition Services

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
<hr/>						
Dept ID: 85088						
Purchased Services						
Mileage And Travel	-	-	-	\$29	-	-
Purchased Services Total	-	-	-	29	-	-
Materials and Supplies						
Capital						
<hr/>						
Total	-	-	-	\$29	-	-
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JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Out of District Placement

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 85091						
Purchased Services						
Mileage And Travel	-	-	-	\$6,822	-	-
Postage	-	-	-	3	-	-
Tuition Reimb-Other Facilities	-	-	-	88,942	90,000	90,000
POODS Tuition/Excess Spec Ed	-	-	-	4,838,608	4,910,000	4,910,000
Purchased Services Total	-	-	-	4,934,375	5,000,000	5,000,000
Materials and Supplies						
Contingency	-	-	-	-	-800,000	-
Materials and Supplies Total	-	-	-	-	-800,000	-
Capital						
Total	-	-	-	\$4,934,375	\$4,200,000	\$5,000,000



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Sobesky Academy K-12

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 85100						
Payroll						
Principal.	1.00	1.00	1.00	\$105,464	\$108,100	\$91,585
Assistant Principal	1.00	1.00	1.00	67,874	69,600	70,609
Teacher	10.00	11.00	11.00	644,520	648,113	606,221
Substitute Teacher	-	-	-	6,517	11,400	11,400
Counselor	-	0.50	0.50	25,322	28,482	26,559
Psychologist	1.00	1.00	1.00	70,401	75,300	77,895
Social Worker	6.00	6.00	6.00	319,538	344,200	348,713
School Secretary	1.75	1.75	1.75	57,493	58,900	60,115
Clinic Aides	0.56	0.57	0.57	13,071	13,700	13,837
Custodian	-	-	-	-	-	-
Additional Pay - Certificated	-	-	-	255	-	-
Additional Pay-Administrative	-	-	-	742	-	-
Overtime - Classified	-	-	-	193	-	-
Payroll Total	21.31	22.82	22.82	1,311,390	1,357,795	1,306,934
Benefits						
Employee Benefits	-	-	-	364,281	353,600	375,294
Benefits Total	-	-	-	364,281	353,600	375,294
Purchased Services						
Mileage And Travel	-	-	-	732	500	500
Employee Training & Conf	-	-	-	180	400	400
Awards And Banquets	-	-	-	411	1,300	1,300
Meals/Refreshments	-	-	-	184	200	200
Student Admission/Entry Fees	-	-	-	75	-	-
Printing	-	-	-	278	300	300
Contracted Services	-	-	-	20	-	-
Contract Maint/Eq Repair	-	-	-	185	-	-
Telephone/Pagers/Modems	-	-	-	1,808	1,000	1,000
Voice Communication Line	-	-	-	-	-	-
Postage	-	-	-	313	300	300
Purchased Services Total	-	-	-	4,186	4,000	4,000
Materials and Supplies						
Office Material/Supplies	-	-	-	5,173	5,600	5,600
Office Equipment - Under \$5K	-	-	-	698	-	-
Clinic Supplies/Materials	-	-	-	323	300	300
Instructional Material/Supply	-	-	-	4,081	10,000	10,000
Instructional Equip-Under \$5K	-	-	-	1,853	6,700	6,700
Textbooks	-	-	-	16,729	1,000	1,000
Copier Usage	-	-	-	3,016	4,000	4,000
Materials and Supplies Total	-	-	-	31,873	27,600	27,600
Capital						
Total	21.31	22.82	22.82	\$1,711,730	\$1,742,995	\$1,713,828



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Student Services Response

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 86000						
Payroll						
Psychologist	-	-	-	\$218,359	-	-
Social Worker	-	-	-	217,096	-	-
Payroll Total	-	-	-	435,455	-	-
Benefits						
Employee Benefits	-	-	-	116,177	-	-
Benefits Total	-	-	-	116,177	-	-
Materials and Supplies						
Capital						
Total	-	-	-	\$551,632	-	-



Field Services

The district strives to provide a physical environment that supports the education needs of students and staff through facilities that are well maintained, energy and operationally efficient, and adequate in size and functionality. Field Services supports this effort through the below departments:

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.

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Operations and Maintenance						
Payroll	181.38	174.86	175.17	\$11,062,558	\$12,423,760	\$12,281,310
Non-Payroll	-	-	-	5,166,014	4,005,640	4,005,640
School Administration						
Non-Payroll	-	-	-	4,379	-	-
Total	181.38	174.86	175.17	\$16,232,951	\$16,429,400	\$16,286,950



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Field Services

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: Field Services						
Payroll						
Executive Director	0.50	0.50	0.50	\$54,813	\$55,900	\$56,546
Director	4.00	4.00	4.00	364,838	362,300	363,886
Manager	6.00	5.00	5.00	394,385	371,300	373,262
Technical Specialist	4.00	4.00	4.00	159,489	256,100	264,651
Specialist - Classified	1.00	1.00	1.00	60,968	62,800	64,053
Technician - Classified	9.50	6.50	6.50	316,140	299,615	304,409
Administrative Assistant	-	1.00	1.00	-	21,000	50,500
Group Leader	12.00	15.00	15.00	912,021	1,051,500	1,040,505
Substitute Secretary	-	-	-	2,673	1,200	1,200
Secretary	4.00	2.00	1.00	129,299	96,000	44,504
Trades Technician	133.00	132.00	132.00	6,429,341	7,326,785	7,158,929
Warehouse Worker	3.00	-	-	57,418	-	-
Classified - Hourly	4.38	3.86	5.17	114,216	124,300	125,543
Additional Pay-Classified	-	-	-	39,250	49,300	49,300
Additional Pay-Administrative	-	-	-	1,431	-	-
Overtime - Classified	-	-	-	132,801	155,900	155,900
Payroll Exception	-	-	-	(691,079)	(511,500)	(511,500)
Payroll Total	181.38	174.86	175.17	8,478,004	9,722,500	9,541,688
Benefits						
Employee Benefits	-	-	-	2,584,554	2,701,260	2,739,622
Benefits Total	-	-	-	2,584,554	2,701,260	2,739,622
Purchased Services						
Mileage And Travel	-	-	-	1,838	6,700	6,700
Employee Training & Conf	-	-	-	19,585	60,600	60,600
Awards And Banquets	-	-	-	541	1,300	1,300
Recruiting Costs	-	-	-	1,421	5,000	5,000
Required Physical Exams	-	-	-	1,136	500	500
Printing	-	-	-	7,666	2,900	2,900
Consultants	-	-	-	36,741	58,600	58,600
Contract Labor	-	-	-	1,787	-	-
Contracted Services	-	-	-	158,706	281,100	281,100
Fleet Maintenance.	-	-	-	7,321	-	-
Refuse & Dump Fees	-	-	-	21,348	22,000	22,000
Equipment Rental	-	-	-	28,281	43,900	43,900
Contract Maint/Eq Repair	-	-	-	13,325	30,900	30,900
Const Maint/Repair - Building	-	-	-	2,051,340	1,093,440	1,093,440
Software Purch/Lease	-	-	-	1,706	11,900	11,900
Computer Hardware Lease	-	-	-	330	-	-
Marketing - Advertising	-	-	-	2,626	300	300
Telephone/Pagers/Modems	-	-	-	47,980	76,200	76,200
Natural Gas	-	-	-	-	-	-
Electricity	-	-	-	-	-	-
Water & Sanitation	-	-	-	-	-	-
Storm Water	-	-	-	-	-	-
Postage	-	-	-	3,927	1,400	1,400
Permits/Licenses/Fees	-	-	-	22,554	42,500	42,500
Risk Management Charges	-	-	-	191	-	-
Fees For Dist Membership	-	-	-	555	-	-
Purchased Services Total	-	-	-	2,430,905	1,739,240	1,739,240
Materials and Supplies						
Office Material/Supplies	-	-	-	13,197	22,600	22,600
Field Services						



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Field Services

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Office Equipment - Under \$5K	-	-	-	32,479	58,100	58,100
Instructional Equip-Under \$5K	-	-	-	4,375	-	-
Copier Usage	-	-	-	7,599	8,800	8,800
Athletic Supplies	-	-	-	78,170	139,700	139,700
Maint Materials/Supplies	-	-	-	2,364,128	1,755,000	1,755,000
Small Hand Tools	-	-	-	80,117	68,500	68,500
Uniforms	-	-	-	14,809	29,300	29,300
Shop Supplies	-	-	-	3,447	12,000	12,000
Purchased Food.	-	-	-	30	-	-
Materials - Playgrounds	-	-	-	4,832	45,000	45,000
Freight/Handling	-	-	-	70	-	-
Physical Invty Gain/Loss	-	-	-	(5,759)	6,000	6,000
Materials and Supplies Total	-	-	-	2,597,494	2,145,000	2,145,000
Capital						
Office Equipment	-	-	-	-	1,500	1,500
Plant/Shop Equipment	-	-	-	115,288	55,900	55,900
Athletic Equipment	-	-	-	25,000	-	-
Building Improvements.	-	-	-	1,706	64,000	64,000
Capital Total	-	-	-	141,994	121,400	121,400
Total	181.38	174.86	175.17	\$16,232,951	\$16,429,400	\$16,286,950



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Facilities Management

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 93401						
Payroll						
Executive Director	0.50	0.50	0.50	\$54,813	\$55,900	\$56,546
Director	1.00	1.00	1.00	121,102	112,400	110,798
Manager	4.00	3.00	3.00	269,286	215,900	218,436
Technical Specialist	1.00	2.00	2.00	76,481	138,000	142,983
Technician - Classified	9.50	6.50	6.50	316,140	299,615	304,409
Administrative Assistant	-	1.00	1.00	-	21,000	50,500
Group Leader	-	-	-	14,608	-	-
Substitute Secretary	-	-	-	2,673	-	-
Secretary	2.00	1.00	-	64,292	52,300	-
Additional Pay-Administrative	-	-	-	1,431	-	-
Overtime - Classified	-	-	-	2,641	7,000	7,000
Payroll Total	18.00	15.00	14.00	923,467	902,115	890,672
Benefits						
Employee Benefits	-	-	-	250,572	289,100	255,761
Benefits Total	-	-	-	250,572	289,100	255,761
Purchased Services						
Mileage And Travel	-	-	-	666	4,000	4,000
Employee Training & Conf	-	-	-	2,141	20,000	20,000
Awards And Banquets	-	-	-	441	1,100	1,100
Recruiting Costs	-	-	-	956	3,000	3,000
Printing	-	-	-	49	2,000	2,000
Consultants	-	-	-	36,741	42,500	42,500
Contracted Services	-	-	-	814	-	-
Fleet Maintenance.	-	-	-	320	-	-
Refuse & Dump Fees	-	-	-	765	-	-
Equipment Rental	-	-	-	873	-	-
Contract Maint/Eq Repair	-	-	-	600	10,000	10,000
Const Maint/Repair - Building	-	-	-	1,235,821	426,300	426,300
Software Purch/Lease	-	-	-	468	-	-
Marketing - Advertising	-	-	-	50	-	-
Telephone/Pagers/Modems	-	-	-	2,212	5,500	5,500
Postage	-	-	-	1	300	300
Permits/Licenses/Fees	-	-	-	9,176	14,500	14,500
Risk Management Charges	-	-	-	191	-	-
Purchased Services Total	-	-	-	1,292,285	529,200	529,200
Materials and Supplies						
Office Material/Supplies	-	-	-	4,387	11,000	11,000
Office Equipment - Under \$5K	-	-	-	31,880	31,000	31,000
Instructional Equip-Under \$5K	-	-	-	4,375	-	-
Copier Usage	-	-	-	7,072	8,200	8,200
Maint Materials/Supplies	-	-	-	283,522	90,000	90,000
Small Hand Tools	-	-	-	9	300	300
Uniforms	-	-	-	8	-	-
Freight/Handling	-	-	-	70	-	-
Materials and Supplies Total	-	-	-	331,323	140,500	140,500
Capital						
Building Improvements.	-	-	-	1,706	49,000	49,000
Capital Total	-	-	-	1,706	49,000	49,000
Total	18.00	15.00	14.00	\$2,799,353	\$1,909,915	\$1,865,133

Field Services



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Facilities Services

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 93501						
Payroll						
Director	1.00	1.00	1.00	\$80,027	\$82,200	\$83,257
Manager	2.00	2.00	2.00	125,099	155,400	154,826
Specialist - Classified	1.00	1.00	1.00	60,968	62,800	64,053
Group Leader	8.00	11.00	11.00	636,202	777,400	767,987
Substitute Secretary	-	-	-	-	1,200	1,200
Trades Technician	89.00	83.00	83.00	4,365,046	4,935,300	4,732,594
Classified - Hourly	1.80	1.85	1.84	31,807	44,300	44,743
Additional Pay-Classified	-	-	-	25,065	23,800	23,800
Overtime - Classified	-	-	-	53,161	65,000	65,000
Payroll Total	102.80	99.85	99.84	5,377,375	6,147,400	5,937,460
Benefits						
Employee Benefits	-	-	-	1,492,108	1,708,500	1,705,010
Benefits Total	-	-	-	1,492,108	1,708,500	1,705,010
Purchased Services						
Mileage And Travel	-	-	-	1,172	1,600	1,600
Employee Training & Conf	-	-	-	3,329	29,100	29,100
Awards And Banquets	-	-	-	40	200	200
Recruiting Costs	-	-	-	465	900	900
Required Physical Exams	-	-	-	671	-	-
Printing	-	-	-	364	900	900
Refuse & Dump Fees	-	-	-	-	5,000	5,000
Equipment Rental	-	-	-	9,452	14,600	14,600
Contract Maint/Eq Repair	-	-	-	4,205	13,700	13,700
Const Maint/Repair - Building	-	-	-	715,909	593,800	593,800
Software Purch/Lease	-	-	-	192	-	-
Marketing - Advertising	-	-	-	1,566	-	-
Telephone/Pagers/Modems	-	-	-	37,304	60,600	60,600
Postage	-	-	-	480	400	400
Permits/Licenses/Fees	-	-	-	11,289	20,000	20,000
Purchased Services Total	-	-	-	786,438	740,800	740,800
Materials and Supplies						
Office Material/Supplies	-	-	-	1,140	5,000	5,000
Office Equipment - Under \$5K	-	-	-	599	26,000	26,000
Maint Materials/Supplies	-	-	-	1,513,148	1,263,600	1,263,600
Small Hand Tools	-	-	-	61,900	47,300	47,300
Uniforms	-	-	-	5,012	13,600	13,600
Purchased Food.	-	-	-	30	-	-
Physical Invty Gain/Loss	-	-	-	(5,759)	6,000	6,000
Materials and Supplies Total	-	-	-	1,576,070	1,361,500	1,361,500
Capital						
Office Equipment	-	-	-	-	1,500	1,500
Plant/Shop Equipment	-	-	-	-	5,900	5,900
Athletic Equipment	-	-	-	25,000	-	-
Building Improvements.	-	-	-	-	10,000	10,000
Capital Total	-	-	-	25,000	17,400	17,400
Total	102.80	99.85	99.84	\$9,256,991	\$9,975,600	\$9,762,170

Field Services



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

Site Maintenance

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 93604						
Payroll						
Director	1.00	1.00	1.00	\$83,640	\$85,500	\$86,371
Group Leader	3.00	3.00	3.00	189,665	201,900	198,992
Secretary	1.00	-	-	22,711	-	-
Trades Technician	40.00	44.00	44.00	1,847,530	2,123,685	2,141,982
Classified - Hourly	2.58	2.01	3.33	82,409	80,000	80,800
Additional Pay-Classified	-	-	-	13,985	24,500	24,500
Overtime - Classified	-	-	-	66,306	74,900	74,900
Payroll Total	47.58	50.01	51.33	2,306,246	2,590,485	2,607,545
Benefits						
Employee Benefits	-	-	-	683,066	681,760	748,837
Benefits Total	-	-	-	683,066	681,760	748,837
Purchased Services						
Mileage And Travel	-	-	-	-	500	500
Employee Training & Conf	-	-	-	3,365	3,000	3,000
Awards And Banquets	-	-	-	60	-	-
Recruiting Costs	-	-	-	-	1,100	1,100
Required Physical Exams	-	-	-	465	500	500
Printing	-	-	-	6,326	-	-
Consultants	-	-	-	-	10,000	10,000
Contracted Services	-	-	-	59,259	180,000	180,000
Refuse & Dump Fees	-	-	-	20,583	17,000	17,000
Equipment Rental	-	-	-	17,956	29,300	29,300
Contract Maint/Eq Repair	-	-	-	380	1,000	1,000
Const Maint/Repair - Building	-	-	-	95,832	46,840	46,840
Software Purch/Lease	-	-	-	512	-	-
Computer Hardware Lease	-	-	-	330	-	-
Marketing - Advertising	-	-	-	580	-	-
Telephone/Pagers/Modems	-	-	-	2,906	2,000	2,000
Natural Gas	-	-	-	-	-	-
Electricity	-	-	-	-	-	-
Postage	-	-	-	-	200	200
Permits/Licenses/Fees	-	-	-	352	2,000	2,000
Fees For Dist Membership	-	-	-	555	-	-
Purchased Services Total	-	-	-	209,461	293,440	293,440
Materials and Supplies						
Office Material/Supplies	-	-	-	434	1,500	1,500
Office Equipment - Under \$5K	-	-	-	-	1,100	1,100
Athletic Supplies	-	-	-	78,170	139,700	139,700
Maint Materials/Supplies	-	-	-	536,437	383,300	383,300
Small Hand Tools	-	-	-	17,808	20,000	20,000
Uniforms	-	-	-	9,691	15,000	15,000
Shop Supplies	-	-	-	3,447	12,000	12,000
Materials - Playgrounds	-	-	-	4,832	45,000	45,000
Materials and Supplies Total	-	-	-	650,819	617,600	617,600
Capital						
Plant/Shop Equipment	-	-	-	115,288	50,000	50,000
Building Improvements.	-	-	-	-	5,000	5,000
Capital Total	-	-	-	115,288	55,000	55,000
Total	47.58	50.01	51.33	\$3,964,880	\$4,238,285	\$4,322,422

Field Services



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

Facilities Services.

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
<hr/>						
Dept ID: 93605						
Payroll						
Payroll Exception	-	-	-	\$(691,079)	\$(511,500)	\$(511,500)
Payroll Total	-	-	-	(691,079)	(511,500)	(511,500)
Benefits						
Employee Benefits	-	-	-	-	(143,200)	(147,312)
Benefits Total	-	-	-	-	(143,200)	(147,312)
Purchased Services						
Materials and Supplies						
Capital						
<hr/>						
Total	-	-	-	\$(691,079)	\$(654,700)	\$(658,812)
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Field Services



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Environmental Services

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 93700						
Payroll						
Director	1.00	1.00	1.00	\$80,069	\$82,200	\$83,460
Technical Specialist	3.00	2.00	2.00	83,008	118,100	121,668
Group Leader	1.00	1.00	1.00	71,546	72,200	73,526
Secretary	1.00	1.00	1.00	42,296	43,700	44,504
Trades Technician	4.00	5.00	5.00	216,765	267,800	284,353
Additional Pay-Classified	-	-	-	200	1,000	1,000
Overtime - Classified	-	-	-	10,586	9,000	9,000
Payroll Total	10.00	10.00	10.00	504,470	594,000	617,511
Benefits						
Employee Benefits	-	-	-	140,078	165,100	177,326
Benefits Total	-	-	-	140,078	165,100	177,326
Purchased Services						
Mileage And Travel	-	-	-	-	600	600
Employee Training & Conf	-	-	-	10,750	8,500	8,500
Printing	-	-	-	927	-	-
Consultants	-	-	-	-	6,100	6,100
Contracted Services	-	-	-	98,072	101,100	101,100
Contract Maint/Eq Repair	-	-	-	8,140	6,200	6,200
Const Maint/Repair - Building	-	-	-	3,778	26,500	26,500
Software Purch/Lease	-	-	-	534	11,900	11,900
Marketing - Advertising	-	-	-	430	300	300
Telephone/Pagers/Modems	-	-	-	5,558	8,100	8,100
Postage	-	-	-	433	500	500
Permits/Licenses/Fees	-	-	-	1,737	6,000	6,000
Purchased Services Total	-	-	-	130,359	175,800	175,800
Materials and Supplies						
Office Material/Supplies	-	-	-	5,641	5,100	5,100
Copier Usage	-	-	-	527	600	600
Maint Materials/Supplies	-	-	-	31,021	18,100	18,100
Small Hand Tools	-	-	-	400	900	900
Uniforms	-	-	-	98	700	700
Materials and Supplies Total	-	-	-	37,687	25,400	25,400
Capital						
Total	10.00	10.00	10.00	\$812,594	\$960,300	\$996,037

Field Services



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Central Mailroom/Archives

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 94730						
Payroll						
Warehouse Worker	3.00	-	-	\$57,418	-	-
Overtime - Classified	-	-	-	107	-	-
Payroll Total	3.00	-	-	57,525	-	-
Benefits						
Employee Benefits	-	-	-	18,730	-	-
Benefits Total	-	-	-	18,730	-	-
Purchased Services						
Contract Labor	-	-	-	1,787	-	-
Contracted Services	-	-	-	561	-	-
Fleet Maintenance.	-	-	-	7,001	-	-
Postage	-	-	-	3,013	-	-
Purchased Services Total	-	-	-	12,362	-	-
Materials and Supplies						
Office Material/Supplies	-	-	-	1,595	-	-
Materials and Supplies Total	-	-	-	1,595	-	-
Capital						
Total	3.00	-	-	\$90,212	-	-

Field Services



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

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.
- Provides direct support to schools through the School Accounting Support Team (SAST).
- Manages cash flow, banking, and investments for the district.

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.

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.

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
General Administration						
Payroll	41.17	44.30	44.30	\$3,281,022	\$3,739,800	\$3,726,635
Non-Payroll	-	-	-	11,109,261	7,250,500	7,490,275
Instructional Support						
Non-Payroll	-	-	-	-	4,667,000	4,826,850
Total	41.17	44.30	44.30	\$14,390,283	\$15,657,300	\$16,043,760





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Financial Services

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: Financial Services						
Payroll						
Chief Officer	1.00	1.00	1.00	\$162,813	\$162,600	\$121,200
Executive Director	1.00	1.00	1.00	109,017	110,800	111,908
Director	2.00	2.00	2.00	186,039	193,000	193,890
Supervisor	1.00	1.00	1.00	78,312	80,700	81,250
Manager	5.00	5.00	5.00	404,111	414,600	417,143
Technical Specialist	7.00	10.00	10.00	449,044	685,400	687,762
Accountant I	1.00	-	-	59,617	25,900	-
Coordinator - Administrative	1.00	1.00	1.00	64,482	65,600	66,418
Specialist - Classified	7.00	8.00	8.00	392,596	459,900	460,101
Buyer	1.67	1.00	1.00	47,685	49,200	50,317
Technician - Classified	9.50	10.50	10.50	448,321	481,100	507,342
Administrative Assistant	1.00	1.00	1.00	60,228	61,200	61,997
Substitute Secretary	-	-	-	3,826	4,500	4,500
Secretary	1.00	0.80	0.80	11,110	21,800	21,454
Buyer Assistant	2.00	2.00	2.00	96,818	97,800	96,371
Additional Pay-Classified	-	-	-	525	-	-
Additional Pay-Administrative	-	-	-	6,286	6,800	6,800
Overtime - Classified	-	-	-	33,507	6,800	6,800
Payroll Total	41.17	44.30	44.30	2,614,337	2,927,700	2,895,253
Benefits						
Employee Benefits	-	-	-	666,685	812,100	831,382
Benefits Total	-	-	-	666,685	812,100	831,382
Purchased Services						
Mileage And Travel	-	-	-	5,844	8,200	8,200
Employee Training & Conf	-	-	-	15,095	13,500	13,500
Meals/Refreshments	-	-	-	25	1,800	1,800
Printing	-	-	-	4,313	7,700	7,700
Consultants	-	-	-	91,860	50,000	50,000
Contract Labor	-	-	-	12,221	12,000	12,000
Contracted Services	-	-	-	164,510	34,800	34,800
Bank Fees & Other Expense	-	-	-	2,108	36,900	36,900
Contract Maint/Eq Repair	-	-	-	572	1,800	1,800
Technology Services	-	-	-	10,732,900	11,667,500	12,067,125
Software Purch/Lease	-	-	-	-	200	200
Marketing - Advertising	-	-	-	376	-	-
Equipment/Copier Repair	-	-	-	-	1,000	1,000
Telephone/Pagers/Modems	-	-	-	531	2,400	2,400
Voice Communication Line	-	-	-	41	-	-
Postage	-	-	-	18,852	27,500	27,500
Permits/Licenses/Fees	-	-	-	558	-	600
Fees For Dist Membership	-	-	-	19,106	2,700	2,700
Purchased Services Total	-	-	-	11,068,912	11,868,000	12,268,225
Materials and Supplies						
Office Material/Supplies	-	-	-	23,561	43,100	42,500
Office Equipment - Under \$5K	-	-	-	7,034	-	-
Copier Usage	-	-	-	9,754	6,400	6,400
Materials and Supplies Total	-	-	-	40,349	49,500	48,900
Capital						
Total	41.17	44.30	44.30	\$14,390,283	\$15,657,300	\$16,043,760



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Budget Management

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 92100						
Payroll						
Director	1.00	1.00	1.00	\$91,699	\$97,400	\$98,109
Manager	1.00	1.00	1.00	86,958	89,300	90,191
Technical Specialist	3.00	6.00	6.00	202,235	410,700	416,958
Specialist - Classified	6.00	7.00	7.00	329,798	394,900	393,770
Additional Pay-Classified	-	-	-	66	-	-
Additional Pay-Administrative	-	-	-	563	-	-
Overtime - Classified	-	-	-	33,496	-	-
Payroll Total	11.00	15.00	15.00	744,815	992,300	999,028
Benefits						
Employee Benefits	-	-	-	187,158	260,500	286,869
Benefits Total	-	-	-	187,158	260,500	286,869
Purchased Services						
Mileage And Travel	-	-	-	2,844	2,500	2,500
Employee Training & Conf	-	-	-	2,710	2,500	2,500
Meals/Refreshments	-	-	-	-	800	800
Printing	-	-	-	1,110	3,500	3,500
Consultants	-	-	-	90,860	40,000	40,000
Contracted Services	-	-	-	4,895	34,500	34,500
Contract Maint/Eq Repair	-	-	-	-	700	700
Telephone/Pagers/Modems	-	-	-	14	1,000	1,000
Fees For Dist Membership	-	-	-	-	500	500
Purchased Services Total	-	-	-	102,433	86,000	86,000
Materials and Supplies						
Office Material/Supplies	-	-	-	2,155	5,600	5,600
Copier Usage	-	-	-	-	400	400
Materials and Supplies Total	-	-	-	2,155	6,000	6,000
Capital						
Total	11.00	15.00	15.00	\$1,036,561	\$1,344,800	\$1,377,897



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

Information Technology.

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
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Dept ID: 92230						
 Purchased Services						
Technology Services	-	-	-	\$10,732,900	\$11,667,500	\$12,067,125
Purchased Services Total	-	-	-	10,732,900	11,667,500	12,067,125
 Materials and Supplies						
 Capital						
<hr/>						
Total	-	-	-	\$10,732,900	\$11,667,500	\$12,067,125
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JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Financial Services

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 93200						
Payroll						
Chief Officer	1.00	1.00	1.00	\$162,813	\$162,600	\$121,200
Technical Specialist	1.00	1.00	1.00	78,305	79,600	80,207
Administrative Assistant	1.00	1.00	1.00	60,228	61,200	61,997
Additional Pay-Classified	-	-	-	459	-	-
Additional Pay-Administrative	-	-	-	5,585	6,800	6,800
Payroll Total	3.00	3.00	3.00	307,390	310,200	270,204
Benefits						
Employee Benefits	-	-	-	72,939	86,200	77,595
Benefits Total	-	-	-	72,939	86,200	77,595
Purchased Services						
Mileage And Travel	-	-	-	758	1,000	1,000
Employee Training & Conf	-	-	-	1,186	2,000	2,000
Meals/Refreshments	-	-	-	-	500	500
Printing	-	-	-	916	1,500	1,500
Consultants	-	-	-	1,000	10,000	10,000
Contracted Services	-	-	-	159,615	-	-
Bank Fees & Other Expense	-	-	-	1,787	36,600	36,600
Contract Maint/Eq Repair	-	-	-	100	500	500
Software Purch/Lease	-	-	-	-	200	200
Marketing - Advertising	-	-	-	351	-	-
Telephone/Pagers/Modems	-	-	-	264	400	400
Voice Communication Line	-	-	-	41	-	-
Postage	-	-	-	95	100	100
Fees For Dist Membership	-	-	-	17,337	800	800
Purchased Services Total	-	-	-	183,450	53,600	53,600
Materials and Supplies						
Office Material/Supplies	-	-	-	1,285	4,000	4,000
Office Equipment - Under \$5K	-	-	-	4,235	-	-
Copier Usage	-	-	-	6,154	3,300	3,300
Materials and Supplies Total	-	-	-	11,674	7,300	7,300
Capital						
Total	3.00	3.00	3.00	\$575,453	\$457,300	\$408,699



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

Payroll

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 93210						
Payroll						
Manager	1.00	1.00	1.00	\$82,953	\$85,100	\$85,738
Accountant I	1.00	-	-	59,617	25,900	-
Coordinator - Administrative	1.00	1.00	1.00	64,482	65,600	66,418
Technician - Classified	5.50	6.50	6.50	273,503	296,600	321,407
Substitute Secretary	-	-	-	2,584	4,500	4,500
Overtime - Classified	-	-	-	11	6,800	6,800
Payroll Total	8.50	8.50	8.50	483,150	484,500	484,863
Benefits						
Employee Benefits	-	-	-	128,654	137,700	139,237
Benefits Total	-	-	-	128,654	137,700	139,237
Purchased Services						
Mileage And Travel	-	-	-	366	700	700
Employee Training & Conf	-	-	-	4,167	3,000	3,000
Contract Labor	-	-	-	12,221	12,000	12,000
Bank Fees & Other Expense	-	-	-	321	300	300
Contract Maint/Eq Repair	-	-	-	472	300	300
Telephone/Pagers/Modems	-	-	-	44	100	100
Postage	-	-	-	6,836	7,100	7,100
Permits/Licenses/Fees	-	-	-	558	-	600
Purchased Services Total	-	-	-	24,985	23,500	24,100
Materials and Supplies						
Office Material/Supplies	-	-	-	9,486	6,600	6,000
Copier Usage	-	-	-	319	500	500
Materials and Supplies Total	-	-	-	9,805	7,100	6,500
Capital						
Total	8.50	8.50	8.50	\$646,594	\$652,800	\$654,700



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

Accounts Payable

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 93220						
Payroll						
Supervisor	1.00	1.00	1.00	\$78,312	\$80,700	\$81,250
Technician - Classified	3.00	3.00	3.00	115,997	123,800	126,121
Substitute Secretary	-	-	-	1,242	-	-
Secretary	1.00	0.80	0.80	11,110	21,800	21,454
Payroll Total	5.00	4.80	4.80	206,661	226,300	228,825
Benefits						
Employee Benefits	-	-	-	54,359	64,400	65,707
Benefits Total	-	-	-	54,359	64,400	65,707
Purchased Services						
Contract Maint/Eq Repair	-	-	-	-	300	300
Telephone/Pagers/Modems	-	-	-	31	500	500
Postage	-	-	-	11,480	19,600	19,600
Purchased Services Total	-	-	-	11,511	20,400	20,400
Materials and Supplies						
Office Material/Supplies	-	-	-	8,167	14,600	14,600
Copier Usage	-	-	-	486	600	600
Materials and Supplies Total	-	-	-	8,653	15,200	15,200
Capital						
Total	5.00	4.80	4.80	\$281,184	\$326,300	\$330,132



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

Accounting

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 93250						
Payroll						
Executive Director	1.00	1.00	1.00	\$109,017	\$110,800	\$111,908
Manager	1.00	1.00	1.00	83,603	86,100	91,033
Technician - Classified	1.00	1.00	1.00	58,821	60,700	59,814
Payroll Total	3.00	3.00	3.00	251,441	257,600	262,755
Benefits						
Employee Benefits	-	-	-	61,110	71,600	75,449
Benefits Total	-	-	-	61,110	71,600	75,449
Purchased Services						
Mileage And Travel	-	-	-	201	2,000	2,000
Employee Training & Conf	-	-	-	1,645	2,500	2,500
Meals/Refreshments	-	-	-	-	300	300
Printing	-	-	-	514	1,200	1,200
Equipment/Copier Repair	-	-	-	-	1,000	1,000
Postage	-	-	-	46	300	300
Purchased Services Total	-	-	-	2,406	7,300	7,300
Materials and Supplies						
Office Material/Supplies	-	-	-	1,536	7,500	7,500
Copier Usage	-	-	-	1,808	500	500
Materials and Supplies Total	-	-	-	3,344	8,000	8,000
Capital						
Total	3.00	3.00	3.00	\$318,301	\$344,500	\$353,504



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Purchasing

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 94710						
Payroll						
Director	1.00	1.00	1.00	\$94,340	\$95,600	\$95,781
Manager	2.00	2.00	2.00	150,597	154,100	150,181
Technical Specialist	3.00	3.00	3.00	168,504	195,100	190,597
Specialist - Classified	1.00	1.00	1.00	62,798	65,000	66,331
Buyer	1.67	1.00	1.00	47,685	49,200	50,317
Buyer Assistant	2.00	2.00	2.00	96,818	97,800	96,371
Additional Pay-Administrative	-	-	-	138	-	-
Payroll Total	10.67	10.00	10.00	620,880	656,800	649,578
Benefits						
Employee Benefits	-	-	-	162,465	191,700	186,525
Benefits Total	-	-	-	162,465	191,700	186,525
Purchased Services						
Mileage And Travel	-	-	-	1,675	2,000	2,000
Employee Training & Conf	-	-	-	5,387	3,500	3,500
Meals/Refreshments	-	-	-	25	200	200
Printing	-	-	-	1,773	1,500	1,500
Contracted Services	-	-	-	-	300	300
Marketing - Advertising	-	-	-	25	-	-
Telephone/Pagers/Modems	-	-	-	178	400	400
Postage	-	-	-	395	400	400
Fees For Dist Membership	-	-	-	1,769	1,400	1,400
Purchased Services Total	-	-	-	11,227	9,700	9,700
Materials and Supplies						
Office Material/Supplies	-	-	-	932	4,800	4,800
Office Equipment - Under \$5K	-	-	-	2,799	-	-
Copier Usage	-	-	-	987	1,100	1,100
Materials and Supplies Total	-	-	-	4,718	5,900	5,900
Capital						
Total	10.67	10.00	10.00	\$799,290	\$864,100	\$851,703

Human Resources

Human Resources is responsible for all activities involving the recruitment, hiring and retention of all employees. This includes placements on the salary schedule, determining benefit eligibility, and establishing and ensuring that evaluation systems for all employee groups are completed per the negotiated agreements. Employee leaves are also 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.

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
General Administration						
Payroll	41.45	41.46	40.46	\$3,505,950	\$3,431,600	\$3,331,215
Non-Payroll	-	-	-	818,740	1,011,800	1,011,800
Total	41.45	41.46	40.46	\$4,324,690	\$4,443,400	\$4,343,015





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Human Resources

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: Human Resources						
Payroll						
Chief Officer	-	1.00	1.00	-	\$109,800	\$127,102
Executive Director	1.00	-	-	117,574	10,000	-
Director	3.00	3.00	3.00	304,043	311,500	312,698
Principal.	-	-	-	34,783	-	-
Manager	8.00	8.00	7.00	540,538	606,500	528,476
Technical Specialist	2.00	2.00	2.00	114,466	144,300	130,308
Teacher	-	-	-	151,042	-	-
Substitute Teacher	-	-	-	55,881	27,900	27,900
Counselor	1.00	1.00	1.00	69,646	64,900	65,738
Specialist - Classified	1.00	1.00	1.00	62,973	65,000	66,331
Technician - Classified	23.50	23.50	23.50	1,181,496	1,224,000	1,207,643
Administrative Assistant	1.00	1.00	1.00	53,895	55,500	56,252
Substitute Secretary	-	-	-	2,826	4,000	4,000
Secretary	0.50	0.50	0.50	19,739	20,400	20,059
Classified - Hourly	0.45	0.46	0.46	-	11,000	11,110
Additional Pay - Certificated	-	-	-	5,419	-	-
Additional Pay-Classified	-	-	-	4,978	-	-
Additional Pay-Administrative	-	-	-	28,762	9,700	9,700
Overtime - Classified	-	-	-	19,106	20,700	20,700
Payroll Total	41.45	41.46	40.46	2,767,167	2,685,200	2,588,017
Benefits						
Employee Benefits	-	-	-	738,783	746,400	743,198
Benefits Total	-	-	-	738,783	746,400	743,198
Purchased Services						
Mileage And Travel	-	-	-	4,524	4,500	4,500
Employee Training & Conf	-	-	-	51,999	108,400	108,400
Awards And Banquets	-	-	-	7,522	12,000	12,000
Recruiting Costs	-	-	-	2,801	2,500	2,500
Required Physical Exams	-	-	-	31,250	23,000	23,000
Employee Background Verificatn	-	-	-	71,433	55,000	55,000
Drug And Alcohol Testing	-	-	-	15,470	17,000	17,000
Meals/Refreshments	-	-	-	43	-	-
Legal Fees	-	-	-	8,900	18,000	18,000
Printing	-	-	-	25,787	15,800	15,800
Contracted Services	-	-	-	106,942	112,500	112,500
Contract Maint/Eq Repair	-	-	-	1,295	24,000	24,000
Software Purch/Lease	-	-	-	664	600	600
Marketing - Advertising	-	-	-	25,749	16,600	16,600
Telephone/Pagers/Modems	-	-	-	720	400	400
Postage	-	-	-	25,453	28,800	28,800
Permits/Licenses/Fees	-	-	-	283	-	-
Unemployment Comp Insur	-	-	-	394,936	534,300	534,300
Fees For Dist Membership	-	-	-	6,816	6,400	6,400
Purchased Services Total	-	-	-	782,587	979,800	979,800
Materials and Supplies						
Office Material/Supplies	-	-	-	14,123	17,800	17,800
Office Equipment - Under \$5K	-	-	-	12,899	5,800	5,800
Copier Usage	-	-	-	9,131	8,400	8,400
Materials and Supplies Total	-	-	-	36,153	32,000	32,000
Capital						
Total	41.45	41.46	40.46	\$4,324,690	\$4,443,400	\$4,343,015



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Personnel Management

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 97000						
Payroll						
Chief Officer	-	1.00	1.00	-	\$109,800	\$127,102
Executive Director	1.00	-	-	117,574	10,000	-
Principal.	-	-	-	34,783	-	-
Manager	1.00	1.00	1.00	76,504	78,200	78,938
Teacher	-	-	-	151,042	-	-
Substitute Teacher	-	-	-	1,338	-	-
Technician - Classified	3.50	3.50	3.50	150,670	154,900	154,840
Administrative Assistant	1.00	1.00	1.00	53,895	55,500	56,252
Substitute Secretary	-	-	-	2,696	2,300	2,300
Classified - Hourly	0.35	0.36	0.36	-	8,600	8,686
Additional Pay - Certificated	-	-	-	2,610	-	-
Additional Pay-Classified	-	-	-	39	-	-
Additional Pay-Administrative	-	-	-	25,363	-	-
Overtime - Classified	-	-	-	1,190	1,200	1,200
Payroll Total	6.85	6.86	6.86	617,704	420,500	429,318
Benefits						
Employee Benefits	-	-	-	154,772	116,900	123,281
Benefits Total	-	-	-	154,772	116,900	123,281
Purchased Services						
Mileage And Travel	-	-	-	118	800	800
Employee Training & Conf	-	-	-	833	2,500	2,500
Awards And Banquets	-	-	-	7,522	12,000	12,000
Meals/Refreshments	-	-	-	43	-	-
Legal Fees	-	-	-	4,724	8,000	8,000
Printing	-	-	-	1,514	1,600	1,600
Contracted Services	-	-	-	30,010	5,000	5,000
Contract Maint/Eq Repair	-	-	-	295	24,000	24,000
Software Purch/Lease	-	-	-	64	-	-
Telephone/Pagers/Modems	-	-	-	339	100	100
Postage	-	-	-	6,761	15,000	15,000
Permits/Licenses/Fees	-	-	-	283	-	-
Unemployment Comp Insur	-	-	-	394,936	534,300	534,300
Fees For Dist Membership	-	-	-	4,800	5,000	5,000
Purchased Services Total	-	-	-	452,242	608,300	608,300
Materials and Supplies						
Office Material/Supplies	-	-	-	14,059	17,700	17,700
Office Equipment - Under \$5K	-	-	-	7,185	-	-
Copier Usage	-	-	-	8,848	8,000	8,000
Materials and Supplies Total	-	-	-	30,092	25,700	25,700
Capital						
Total	6.85	6.86	6.86	\$1,254,810	\$1,171,400	\$1,186,599



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Employee Assist-Wellness

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 97003						
Payroll						
Manager	1.00	1.00	1.00	\$69,774	\$69,200	\$70,090
Counselor	1.00	1.00	1.00	69,646	64,900	65,738
Secretary	0.50	0.50	0.50	19,739	20,400	20,059
Additional Pay-Administrative	-	-	-	3,399	9,700	9,700
Payroll Total	2.50	2.50	2.50	162,558	164,200	165,587
Benefits						
Employee Benefits	-	-	-	40,808	45,600	47,556
Benefits Total	-	-	-	40,808	45,600	47,556
Purchased Services						
Mileage And Travel	-	-	-	1,759	1,200	1,200
Employee Training & Conf	-	-	-	960	-	-
Printing	-	-	-	22	400	400
Contracted Services	-	-	-	-	1,000	1,000
Software Purch/Lease	-	-	-	600	600	600
Telephone/Pagers/Modems	-	-	-	27	100	100
Fees For Dist Membership	-	-	-	390	400	400
Purchased Services Total	-	-	-	3,758	3,700	3,700
Materials and Supplies						
Office Material/Supplies	-	-	-	64	100	100
Copier Usage	-	-	-	283	400	400
Materials and Supplies Total	-	-	-	347	500	500
Capital						
Total	2.50	2.50	2.50	\$207,471	\$214,000	\$217,343



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Employee Records/Systems

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 97004						
Payroll						
Director	1.00	1.00	1.00	\$95,621	\$97,900	\$98,815
Manager	1.00	1.00	1.00	43,889	71,800	80,750
Technical Specialist	2.00	2.00	2.00	114,466	144,300	130,308
Specialist - Classified	1.00	1.00	1.00	62,595	65,000	66,331
Technician - Classified	9.00	9.00	9.00	465,916	477,900	461,165
Substitute Secretary	-	-	-	-	100	100
Overtime - Classified	-	-	-	7,899	10,300	10,300
Payroll Total	14.00	14.00	14.00	790,386	867,300	847,769
Benefits						
Employee Benefits	-	-	-	223,200	241,100	243,445
Benefits Total	-	-	-	223,200	241,100	243,445
Purchased Services						
Mileage And Travel	-	-	-	178	200	200
Employee Training & Conf	-	-	-	400	2,000	2,000
Required Physical Exams	-	-	-	31,250	23,000	23,000
Drug And Alcohol Testing	-	-	-	15,470	17,000	17,000
Contracted Services	-	-	-	120	-	-
Contract Maint/Eq Repair	-	-	-	1,000	-	-
Telephone/Pagers/Modems	-	-	-	234	-	-
Purchased Services Total	-	-	-	48,652	42,200	42,200
Materials and Supplies						
Office Equipment - Under \$5K	-	-	-	5,714	5,800	5,800
Materials and Supplies Total	-	-	-	5,714	5,800	5,800
Capital						
Total	14.00	14.00	14.00	\$1,067,952	\$1,156,400	\$1,139,214



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

Benefits

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 97005						
Payroll						
Director	1.00	1.00	1.00	\$99,608	\$102,100	\$103,085
Manager	2.00	2.00	1.00	130,751	149,400	66,857
Technician - Classified	3.00	3.00	3.00	158,434	162,500	161,999
Substitute Secretary	-	-	-	130	-	-
Classified - Hourly	0.10	0.10	0.10	-	2,400	2,424
Additional Pay-Classified	-	-	-	4,939	-	-
Overtime - Classified	-	-	-	973	5,000	5,000
Payroll Total	6.10	6.10	5.10	394,835	421,400	339,365
Benefits						
Employee Benefits	-	-	-	110,020	117,100	97,453
Benefits Total	-	-	-	110,020	117,100	97,453
Purchased Services						
Mileage And Travel	-	-	-	179	300	300
Employee Training & Conf	-	-	-	4,117	1,500	1,500
Legal Fees	-	-	-	4,176	10,000	10,000
Printing	-	-	-	17,424	12,800	12,800
Contracted Services	-	-	-	76,812	106,500	106,500
Telephone/Pagers/Modems	-	-	-	51	200	200
Postage	-	-	-	18,692	13,800	13,800
Fees For Dist Membership	-	-	-	2	-	-
Purchased Services Total	-	-	-	121,453	145,100	145,100
Materials and Supplies						
Capital						
Total	6.10	6.10	5.10	\$626,308	\$683,600	\$581,918



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Employment Services

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 97006						
Payroll						
Director	1.00	1.00	1.00	\$108,814	\$111,500	\$110,798
Manager	3.00	3.00	3.00	219,620	237,900	231,841
Substitute Teacher	-	-	-	37,658	4,500	4,500
Specialist - Classified	-	-	-	378	-	-
Technician - Classified	8.00	8.00	8.00	406,476	428,700	429,639
Substitute Secretary	-	-	-	-	1,600	1,600
Additional Pay - Certificated	-	-	-	2,809	-	-
Overtime - Classified	-	-	-	9,044	4,200	4,200
Payroll Total	12.00	12.00	12.00	784,799	788,400	782,578
Benefits						
Employee Benefits	-	-	-	206,816	219,100	224,724
Benefits Total	-	-	-	206,816	219,100	224,724
Purchased Services						
Mileage And Travel	-	-	-	2,290	2,000	2,000
Employee Training & Conf	-	-	-	45,689	102,400	102,400
Recruiting Costs	-	-	-	2,801	2,500	2,500
Employee Background Verificatn	-	-	-	71,433	55,000	55,000
Printing	-	-	-	6,827	1,000	1,000
Marketing - Advertising	-	-	-	25,749	16,600	16,600
Telephone/Pagers/Modems	-	-	-	69	-	-
Fees For Dist Membership	-	-	-	1,624	1,000	1,000
Purchased Services Total	-	-	-	156,482	180,500	180,500
Materials and Supplies						
Capital						
Total	12.00	12.00	12.00	\$1,148,097	\$1,188,000	\$1,187,802



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
General Fund Department Detail

Association Substitutes

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 97012						
Payroll						
Substitute Teacher	-	-	-	\$16,885	\$23,400	\$23,400
Payroll Total	-	-	-	16,885	23,400	23,400
Benefits						
Employee Benefits	-	-	-	3,167	6,600	6,739
Benefits Total	-	-	-	3,167	6,600	6,739
Materials and Supplies						
Capital						
Total	-	-	-	\$20,052	\$30,000	\$30,139



Building Bright Futures

Innovation and Effectiveness

This area directly supports principals and schools with academic planning and overall management. Additionally, the team supports 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.
- Manage school staffing.
- Handle accreditation, accountability and school improvement issues.
- Facilitate emergency management response.
- Direct licensed staff evaluations.

Innovation and Effectiveness also includes the Student and Community Engagement and Student Outreach departments, which provide alternative services and additional support for students.

The division went through a reorganization in both 2013/2014 and 2014/2015. There are some departments that only were in use for one year and the Expulsion and Discipline department was moved into the larger School Effectiveness department. This will be reflected on the following reports.

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
General Administration						
Payroll	19.00	17.50	17.50	\$2,315,183	\$2,109,700	\$2,186,325
Non-Payroll	-	-	-	71,409	18,900	106,900
General Instruction						
Non-Payroll	-	-	-	-	50,000	-
Instructional Support						
Payroll	9.40	7.00	8.00	628,564	659,200	676,887
Non-Payroll	-	-	-	210,781	68,700	159,700
Total	28.40	24.50	25.50	\$3,225,937	\$2,906,500	\$3,129,812





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Innovation and Effectiveness

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: Innovation and Effectiveness						
Payroll						
Chief Officer	1.00	1.00	1.00	\$152,106	\$136,700	\$125,571
Executive Director	3.00	-	-	373,193	-	-
Director	11.50	13.00	13.00	1,081,505	1,384,900	1,417,366
Manager	1.00	1.00	1.00	64,622	66,000	68,961
Substitute Teacher	-	-	-	1,450	3,100	3,100
Coordinator - Administrative	2.00	2.00	2.00	121,384	124,400	124,547
Administrator	1.50	2.50	3.50	38,387	272,900	233,532
Specialist - Classified	2.40	-	-	88,929	100	-
Technician - Classified	1.00	1.00	1.00	33,579	41,900	49,033
Administrative Assistant	4.00	4.00	4.00	192,658	195,000	197,446
School Secretary	1.00	-	-	31,285	-	-
Substitute Secretary	-	-	-	1,985	900	2,900
Classified - Hourly	-	-	-	73	-	-
Additional Pay - Certificated	-	-	-	7,955	5,000	2,000
Additional Pay-Classified	-	-	-	12,184	-	-
Additional Pay-Administrative	-	-	-	172,497	-	-
Overtime - Classified	-	-	-	5,017	-	-
Payroll Total	28.40	24.50	25.50	2,378,809	2,230,900	2,224,456
Benefits						
Employee Benefits	-	-	-	564,938	538,000	638,756
Benefits Total	-	-	-	564,938	538,000	638,756
Purchased Services						
Mileage And Travel	-	-	-	35,983	29,700	30,700
Employee Training & Conf	-	-	-	4,050	7,300	7,300
Professional Growth	-	-	-	10,000	2,800	12,800
Meals/Refreshments	-	-	-	613	1,000	1,000
Student Transportation.	-	-	-	4,033	-	-
Printing	-	-	-	3,583	1,300	1,800
Consultants	-	-	-	33,000	1,000	1,000
Contracted Services	-	-	-	90,166	92,900	92,900
Marketing - Advertising	-	-	-	511	-	-
Telephone/Pagers/Modems	-	-	-	6,931	3,500	3,500
Postage	-	-	-	867	2,800	2,300
Risk Management Charges	-	-	-	-	1,000	1,000
Fees For Dist Membership	-	-	-	354	-	-
District Meetings/Conferences	-	-	-	1,163	-	5,000
Tuition Reimb-Other Facilities	-	-	-	51,363	50,000	50,000
Purchased Services Total	-	-	-	242,617	193,300	209,300
Materials and Supplies						
Contingency	-	-	-	-	-79,800	28,200
Office Material/Supplies	-	-	-	16,457	15,200	15,200
Office Equipment - Under \$5K	-	-	-	10,768	-	5,000
Curriculum Dev/Staff Training	-	-	-	82	-	-
Instructional Material/Supply	-	-	-	6,735	800	800
Copier Usage	-	-	-	5,531	7,100	7,100
Materials and Supplies Total	-	-	-	39,573	-56,700	56,300
Capital						
Office Equipment	-	-	-	-	1,000	1,000
Capital Total	-	-	-	-	1,000	1,000
Total	28.40	24.50	25.50	\$3,225,937	\$2,906,500	\$3,129,812



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Office of Diversity and Inclusion

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 84017						
Payroll						
Director	1.00	-	-	-	-	-
Substitute Teacher	-	-	-	1,358	-	-
Administrator	1.00	-	-	38,359	-	-
Additional Pay-Classified	-	-	-	12,184	-	-
Additional Pay-Administrative	-	-	-	59,570	-	-
Payroll Total	2.00	-	-	111,471	-	-
Benefits						
Employee Benefits	-	-	-	23,492	-	-
Benefits Total	-	-	-	23,492	-	-
Purchased Services						
Mileage And Travel	-	-	-	514	-	-
Employee Training & Conf	-	-	-	3,380	-	-
Meals/Refreshments	-	-	-	243	-	-
Student Transportation.	-	-	-	478	-	-
Printing	-	-	-	859	-	-
Telephone/Pagers/Modems	-	-	-	486	-	-
Postage	-	-	-	29	-	-
Purchased Services Total	-	-	-	5,989	-	-
Materials and Supplies						
Office Material/Supplies	-	-	-	471	-	-
Instructional Material/Supply	-	-	-	6,653	-	-
Copier Usage	-	-	-	518	-	-
Materials and Supplies Total	-	-	-	7,642	-	-
Capital						
Total	2.00	-	-	\$148,594	-	-

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 85076						
Payroll						
Director	1.00	1.00	1.00	\$83,095	\$84,700	\$88,244
Manager	1.00	1.00	1.00	64,622	66,000	68,961
Substitute Teacher	-	-	-	-	3,100	3,100
Coordinator - Administrative	1.00	1.00	1.00	44,174	45,300	44,616
Administrator	-	2.00	3.00	-	199,600	189,092
Specialist - Classified	1.40	-	-	44,874	-	-
Technician - Classified	1.00	1.00	1.00	33,579	41,900	49,033
School Secretary	1.00	-	-	31,285	-	-
Substitute Secretary	-	-	-	1,742	900	900
Additional Pay - Certificated	-	-	-	-	3,000	2,000
Overtime - Classified	-	-	-	5,017	-	-
Payroll Total	6.40	6.00	7.00	308,388	444,500	445,946
Benefits						
Employee Benefits	-	-	-	87,094	113,600	128,058
Benefits Total	-	-	-	87,094	113,600	128,058
Purchased Services						
Mileage And Travel	-	-	-	3,734	4,500	5,500
Employee Training & Conf	-	-	-	8	7,300	7,300
Meals/Refreshments	-	-	-	-	1,000	1,000
Student Transportation.	-	-	-	3,555	-	-
Printing	-	-	-	428	1,300	1,300
Consultants	-	-	-	33,000	1,000	1,000
Contracted Services	-	-	-	1,500	3,000	3,000
Marketing - Advertising	-	-	-	511	-	-
Telephone/Pagers/Modems	-	-	-	1,376	1,500	1,500
Postage	-	-	-	327	500	500
Tuition Reimb-Other Facilities	-	-	-	51,363	50,000	50,000
Purchased Services Total	-	-	-	95,802	70,100	71,100
Materials and Supplies						
Contingency	-	-	-	-	-40,000	-
Office Material/Supplies	-	-	-	2,067	4,700	4,700
Office Equipment - Under \$5K	-	-	-	7,444	-	-
Curriculum Dev/Staff Training	-	-	-	82	-	-
Instructional Material/Supply	-	-	-	82	800	800
Copier Usage	-	-	-	260	1,400	1,400
Materials and Supplies Total	-	-	-	9,935	-33,100	6,900
Capital						
Total	6.40	6.00	7.00	\$501,219	\$595,100	\$652,004

Student Outreach

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 85082						
Payroll						
Coordinator - Administrative	1.00	1.00	1.00	\$77,210	\$79,100	\$79,931
Payroll Total	1.00	1.00	1.00	77,210	79,100	79,931
Benefits						
Employee Benefits	-	-	-	20,909	22,000	22,952
Benefits Total	-	-	-	20,909	22,000	22,952
Purchased Services						
Mileage And Travel	-	-	-	1,795	1,200	1,200
Printing	-	-	-	22	-	-
Contracted Services	-	-	-	87,962	75,000	75,000
Telephone/Pagers/Modems	-	-	-	870	2,000	2,000
Risk Management Charges	-	-	-	-	1,000	1,000
Purchased Services Total	-	-	-	90,649	79,200	79,200
Materials and Supplies						
Office Material/Supplies	-	-	-	764	1,500	1,500
Materials and Supplies Total	-	-	-	764	1,500	1,500
Capital						
Office Equipment	-	-	-	-	1,000	1,000
Capital Total	-	-	-	-	1,000	1,000
Total	1.00	1.00	1.00	\$189,532	\$182,800	\$184,583

Expulsion and Discipline

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 85120						
Payroll						
Substitute Teacher	-	-	-	\$47	-	-
Administrator	0.50	-	-	28	-	-
Administrative Assistant	1.00	-	-	45,117	-	-
Classified - Hourly	-	-	-	73	-	-
Additional Pay-Administrative	-	-	-	66,152	-	-
Payroll Total	1.50	-	-	111,417	-	-
Benefits						
Employee Benefits	-	-	-	26,647	-	-
Benefits Total	-	-	-	26,647	-	-
Purchased Services						
Printing	-	-	-	170	-	-
Postage	-	-	-	482	-	-
Purchased Services Total	-	-	-	652	-	-
Materials and Supplies						
Office Material/Supplies	-	-	-	3,011	-	-
Copier Usage	-	-	-	7	-	-
Materials and Supplies Total	-	-	-	3,018	-	-
Capital						
Total	1.50	-	-	\$141,734	-	-



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

School Effectiveness

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 91021						
Payroll						
Chief Officer	1.00	1.00	1.00	\$152,106	\$136,700	\$125,571
Executive Director	1.00	-	-	121,577	-	-
Director	2.50	12.00	12.00	422,590	1,300,200	1,329,122
Substitute Teacher	-	-	-	45	-	-
Administrator	-	0.50	0.50	-	73,300	44,440
Specialist - Classified	1.00	-	-	44,055	100	-
Administrative Assistant	1.00	4.00	4.00	147,541	195,000	197,446
Substitute Secretary	-	-	-	243	-	2,000
Additional Pay - Certificated	-	-	-	7,955	2,000	-
Additional Pay-Administrative	-	-	-	46,775	-	-
Payroll Total	6.50	17.50	17.50	942,887	1,707,300	1,698,579
Benefits						
Employee Benefits	-	-	-	219,271	402,400	487,746
Benefits Total	-	-	-	219,271	402,400	487,746
Purchased Services						
Mileage And Travel	-	-	-	9,840	24,000	24,000
Employee Training & Conf	-	-	-	662	-	-
Professional Growth	-	-	-	10,000	2,800	12,800
Meals/Refreshments	-	-	-	370	-	-
Printing	-	-	-	2,104	-	500
Contracted Services	-	-	-	704	14,900	14,900
Telephone/Pagers/Modems	-	-	-	3,070	-	-
Postage	-	-	-	29	2,300	1,800
Fees For Dist Membership	-	-	-	354	-	-
District Meetings/Conferences	-	-	-	1,163	-	5,000
Purchased Services Total	-	-	-	28,296	44,000	59,000
Materials and Supplies						
Contingency	-	-	-	-	-39,800	28,200
Office Material/Supplies	-	-	-	10,144	9,000	9,000
Office Equipment - Under \$5K	-	-	-	3,324	-	5,000
Copier Usage	-	-	-	4,746	5,700	5,700
Materials and Supplies Total	-	-	-	18,214	-25,100	47,900
Capital						
Total	6.50	17.50	17.50	\$1,208,668	\$2,128,600	\$2,293,225



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

School Effectiveness South

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 91022						
Payroll						
Executive Director	1.00	-	-	\$124,776	-	-
Director	4.00	-	-	384,473	-	-
Administrative Assistant	1.00	-	-	-	-	-
Payroll Total	6.00	-	-	509,249	-	-
Benefits						
Employee Benefits	-	-	-	113,487	-	-
Benefits Total	-	-	-	113,487	-	-
Purchased Services						
Mileage And Travel	-	-	-	12,504	-	-
Telephone/Pagers/Modems	-	-	-	1,129	-	-
Purchased Services Total	-	-	-	13,633	-	-
Materials and Supplies						
Capital						
Total	6.00	-	-	\$636,369	-	-



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

School Effectiveness North

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: 91023						
Payroll						
Executive Director	1.00	-	-	\$126,840	-	-
Director	3.00	-	-	191,347	-	-
Administrative Assistant	1.00	-	-	-	-	-
Payroll Total	5.00	-	-	318,187	-	-
Benefits						
Employee Benefits	-	-	-	74,038	-	-
Benefits Total	-	-	-	74,038	-	-
Purchased Services						
Mileage And Travel	-	-	-	7,596	-	-
Purchased Services Total	-	-	-	7,596	-	-
Materials and Supplies						
Capital						
Total	5.00	-	-	\$399,821	-	-

Security and Emergency Management

Security and Emergency Management serves as the district's liaison for 8 law enforcement agencies and 15 jurisdictions covering over 773 square miles. Available 24 hours per day, 7 days per week, the staff consists of 29 FTE including security officers and alarmed monitor responders. Responsibilities include patrol, dispatch, emergency planning, fire alarm response, and critical response services to ensure the safety of all students, staff, and visitors of the district.

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Operations and Maintenance						
Payroll	-	29.00	29.00	-	\$2,163,324	\$2,120,630
Non-Payroll	-	-	-	176	116,576	116,576
Total	-	29.00	29.00	\$176	\$2,279,900	\$2,237,206





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2015/2016

General Fund Department Detail

Security and Emergency Management

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Dept ID: Security and Emergency Management						
Payroll						
Executive Director	-	1.00	1.00	-	\$113,800	\$124,230
Director	-	1.00	1.00	-	107,800	107,080
Manager	-	5.00	5.00	-	359,100	371,116
Specialist - Classified	-	1.00	1.00	-	37,100	37,820
Secretary	-	1.00	1.00	-	52,800	55,841
Security Officer	-	11.00	11.00	-	537,163	489,031
Alarm Monitor	-	9.00	9.00	-	375,337	355,352
Additional Pay-Classified	-	-	-	-	32,000	32,000
Additional Pay-Administrative	-	-	-	-	15,000	15,000
Overtime - Classified	-	-	-	-	60,000	60,000
Payroll Total	-	29.00	29.00	-	1,690,100	1,647,470
Benefits						
Employee Benefits	-	-	-	-	473,224	473,160
Benefits Total	-	-	-	-	473,224	473,160
Purchased Services						
Mileage And Travel	-	-	-	-	1,200	1,200
Employee Training & Conf	-	-	-	-	10,000	10,000
Meals/Refreshments	-	-	-	-	1,000	1,000
Printing	-	-	-	-	5,000	5,000
Contracted Services	-	-	-	-	11,000	11,000
Contract Maint/Eq Repair	-	-	-	-	100	100
Telephone/Pagers/Modems	-	-	-	-	10,000	10,000
Postage	-	-	-	-	100	100
Permits/Licenses/Fees	-	-	-	-	6,000	6,000
Purchased Services Total	-	-	-	-	44,400	44,400
Materials and Supplies						
Office Material/Supplies	-	-	-	176	61,176	61,176
Office Equipment - Under \$5K	-	-	-	-	1,000	1,000
Copier Usage	-	-	-	-	1,000	1,000
Uniforms	-	-	-	-	9,000	9,000
Materials and Supplies Total	-	-	-	176	72,176	72,176
Capital						
Total	-	29.00	29.00	\$176	\$2,279,900	\$2,237,206



Building Bright Futures

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.

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
General Instruction						
Payroll	-	-	-	-	-18,952	-
Operations and Maintenance						
Payroll	1.00	1.00	1.50	\$74,500	\$109,900	\$131,673
Non-Payroll	-	-	-	21,852,631	21,583,800	22,683,800
Total	1.00	1.00	1.50	\$21,927,131	\$21,674,748	\$22,815,473





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

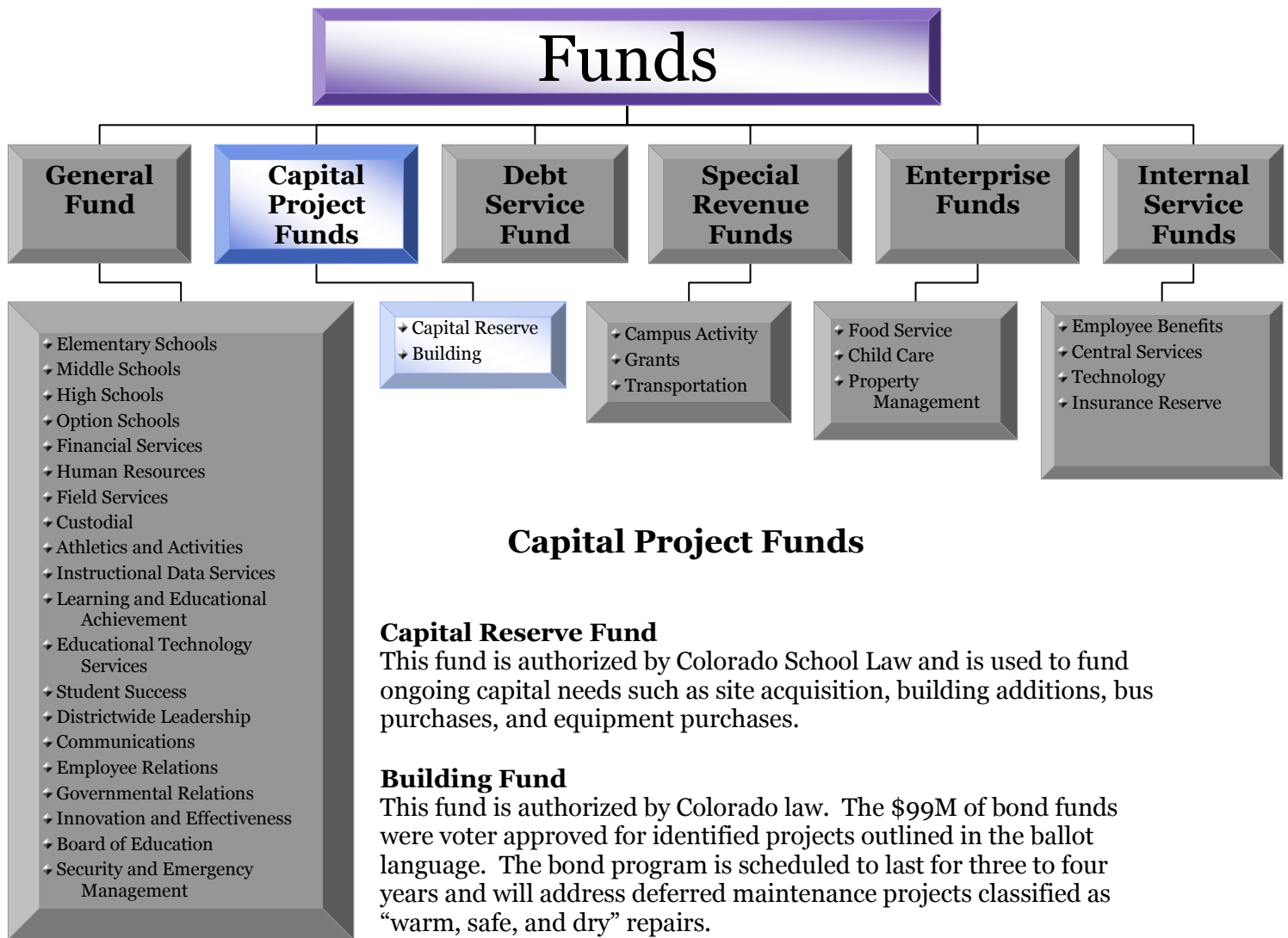
2015/2016

General Fund Department Detail

Telecom, Network & Utilities

	2013/2014 Budget FTE	2014/2015 Budget FTE	2015/2016 Budget FTE	2013/2014 Actual	2014/2015 Budget	2015/2016 Budget
Payroll						
Manager	1.00	1.00	1.50	\$58,492	\$86,000	\$102,298
Teacher	-	-	-	-	-14,806	-
Additional Pay-Administrative	-	-	-	250	-	-
Payroll Total	1.00	1.00	1.50	58,742	71,194	102,298
Benefits						
Employee Benefits	-	-	-	15,758	19,754	29,375
Benefits Total	-	-	-	15,758	19,754	29,375
Purchased Services						
Mileage And Travel	-	-	-	674	-	-
Refuse & Dump Fees	-	-	-	408,162	400,000	400,000
Technology Services	-	-	-	2,282,500	2,282,500	2,282,500
Telephone/Pagers/Modems	-	-	-	1,690	-	-
Natural Gas	-	-	-	2,915,544	2,440,000	2,440,000
Propane	-	-	-	162,027	110,000	110,000
Data Communication Lines	-	-	-	64,750	-	-
Electricity	-	-	-	10,746,666	10,250,000	10,250,000
Voice Communication Line	-	-	-	2,687,491	3,057,200	3,057,200
Water & Sanitation	-	-	-	2,314,315	3,304,000	3,804,000
Storm Water	-	-	-	268,058	280,000	280,000
Purchased Services Total	-	-	-	21,851,877	22,123,700	22,623,700
Materials and Supplies						
Contingency	-	-	-	-	-600,000	-
Maint Materials/Supplies	-	-	-	754	60,100	60,100
Materials and Supplies Total	-	-	-	754	-539,900	60,100
Total	1.00	1.00	1.50	\$21,927,131	\$21,674,748	\$22,815,473







District-wide Facilities Plan

A Capital Improvement Plan is developed annually to address improvements and capital needs of district facilities. The foundation of the current plan is the 2009 Facility Assessment. During this full district assessment, educational, administrative and support sites underwent a detailed deficiency review. The plan is kept up to date with each building being reassessed every third year. The assessment provides an objective method to prioritize capital needs and shows the current replacement value of the district portfolio as nearly \$2.4B with deficiencies at nearly \$451.2M.

Over the last five years, the focus of all improvements has been on addressing the highest priority needs as identified through the assessment process. A \$99M capital renewal bond passed in 2012 and has accelerated the ability to address the highest priority deficiencies (Priority 1 and 2 designations). Over the past five years, deficiencies have been reduced from \$574.8M to \$451.2M. Currently, the district spends approximately \$22M annually on capital improvement.

Facilities Management Overall Goal

The district strives to provide a physical environment that supports the educational needs of students and staff through facilities that are well maintained, energy and operationally efficient, and adequate in size and functionality, and to maintain a district-wide Facility Master Plan that addresses current and future facility needs.

Targeted Objectives

- **Facilities Master Plan**

- Prepare an update to the district-wide Facility Master Plan that will include recommendations to district properties including additional square footage, new buildings, renovations, boundary changes, and acquisitions and disposal of real assets.

- **Assessment**

- Maintain and update the facility assessment data. Each facility will continue to be assessed at a minimum of once every three years covering one third of the districts' portfolio annually.
- Determine educational adequacy of all instructional spaces district-wide.
- Provide data necessary to maintain all facilities in a safe and secure manner.
- Identify cost, prioritize and correct building condition and educational adequacy deficiencies district-wide.
- Reduce the overall portfolio Facility Condition Index (FCI).
- Reduce operational and energy expenses through the use of targeted capital expenditures, operational efficiencies and conservation of utility resources.

- Prepare an annual report to the Board of Education and the public that summarizes the physical condition, portfolio replacement value and the costs associated with addressing deficiencies to the district's real property.
- **Enrollment Tracking & Annual Report**
 - Monitor growth and development that impacts utilization of existing facilities and could determine locations that require capital investment.
 - Prepare an annual report to the Board of Education and the public that projects growth or decline in enrollment across the district.

Facility Planning District Policy

The facilities policies are determined by the Jeffco Board of Education and include direction in the areas of maintenance, capital asset and real property management. 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. This provides current and accurate data which is the foundation of facilities planning. Each spring an annual Summary of Findings and an Enrollment Projections Report are prepared for distribution to the Board of Education and the public.

Facility Master Planning

From the early 1990s, Jeffco has been successful at passing capital improvement bond issues on a four-year cycle. These bonds addressed the growth and capital improvement needs of the school district. In 2008, a capital improvement bond ballot initiative failed. The failure has left a funding gap in the four-year development and maintenance cycle for facilities. The 2012 renewal bond was specifically targeted at addressing high priority deficiencies categorized as “warm, safe and dry” needs. The plan did not include funding for any expansions, renovations or new buildings.

Despite limited resources aimed at only the highest priority needs, population trends in the north area of the county indicate that new facilities or the expansion of existing facilities will be necessary in the very near future. To prepare for this growth, two school sites have been designated and are held in trust at the very large Candelas and Leyden Rock developments. A third site was acquired in 2001 at the Table Rock development at 58th Avenue and Highway 93; there are no current plans to begin building at any of these locations. Further complicating the situation is the number of smaller developments under construction or being proposed that are too small to include potential school sites.

Facility Condition Index

The Facility Condition Index (FCI) is a widely used evaluation method that provides a relative scale of the overall condition of a given facility or group of facilities within a real property 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.

$$\text{FCI} = \frac{\text{Total Maintenance, Repair, and Replacement Deficiencies}}{\text{Total Current Replacement Value}}$$

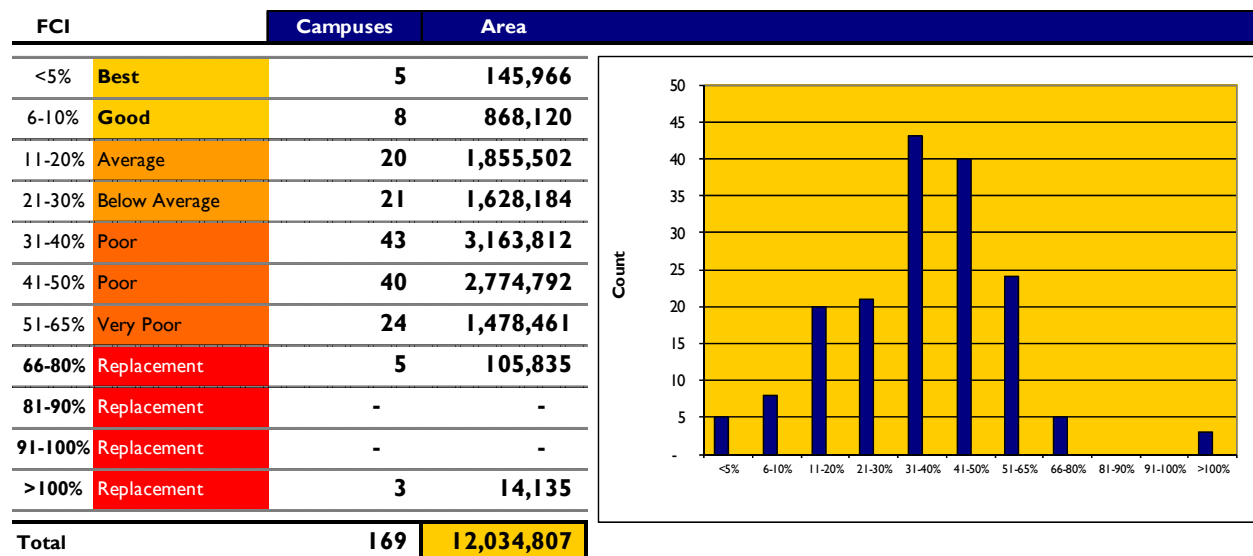
Based on industry standards, previous district experience and consultation with district staff, the following scale was implemented:

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

Currently, district-wide deficiencies total approximately \$451.2M, and the overall estimated portfolio replacement value is nearly \$2.4B. The result is a district-wide FCI of 19.1 percent and reflects district-wide facilities in average condition but approaching the below average mark. The slight improvement in FCI is a result of the funding from the approved 2012 bond which was used to address the highest need deficiencies and the annual capital investment made each year.

A campus-level FCI encompasses the real estate and the combination of all structures belonging to that campus. The following chart shows that eight 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 condition assessment evaluates each building's overall condition, including its site, roof, structural integrity, the exterior building envelope, the interior, and the mechanical, electrical and plumbing systems. The district has \$451.2M in current identified need, including the educational adequacy needs, distributed across the 169 instructional and administrative campuses included in this assessment.

Jeffco School Facility Summary

Below is a listing by school type identifying the age of the facility, the 2014/2015 enrollment, the total permanent capacity, the facility condition costs and the resultant FCI. The facility condition cost is the value of the identified deficiencies at the site; and when that value is divided by the replacement cost of the facility, it results in the FCI.

Jeffco High School Facility Summary

Campus Name	Age	2014/2015 Official Enrollment	Total Permanent Sq. Ft.	Facility Condition	
				Cost	FCI
Alameda International Senior	1961	833	231,176	9,005,069	19.6%
Arvada Senior	1971	896	236,196	11,089,122	23.6%
Arvada West Senior	2003	1,739	237,052	2,066,393	4.4%
Bear Creek Senior	2008	1,675	255,986	1,624,084	3.2%
Chatfield Senior	1986	1,868	275,727	7,109,696	13.0%
Columbine Senior	1973	1,694	238,149	8,594,703	18.1%
Conifer Senior	1996	815	166,224	4,835,209	14.2%
Dakota Ridge Senior	1996	1,534	236,407	4,512,644	9.6%
Evergreen Senior	1954	1,014	209,129	5,389,276	12.9%
Golden Senior	2008	1,302	187,259	1,358,542	3.6%
Green Mountain Senior	1973	1,116	199,223	9,885,925	24.8%
Jefferson Senior	1959	486	123,773	4,558,901	18.3%
Lakewood Senior	1958	2,120	248,135	3,201,312	6.5%
Pomona Senior	1973	1,448	203,945	11,333,656	27.9%
Ralston Valley Senior	2001	1,826	239,199	5,306,387	11.1%
Standley Lake Senior	1988	1,295	193,706	7,161,828	18.6%
Wheat Ridge Senior	1956	1,277	211,311	9,164,681	21.8%
17		22,938	3,692,597	106,197,428	

Jeffco Middle School Facility Summary

Campus Name	Age	2014/2015 Official Enrollment	Total Permanent Sq. Ft.	Facility Condition	
				Cost	FCI
Bell Middle	1964	622	125,740	4,423,764	16.9%
Carmody Middle	1965	589	99,694	2,901,193	14.0%
Creighton Middle	1962	678	120,847	1,344,877	5.4%
Deer Creek Middle	1980	631	120,366	4,686,044	18.9%
Drake Middle	1962	655	98,656	3,492,364	17.1%
Dunstan Middle	2006	616	125,644	945,053	3.6%
Evergreen Middle	1969	716	111,715	2,001,057	8.6%
Everitt Middle	1966	348	103,698	5,384,620	25.1%
Falcon Bluffs Middle	2003	612	113,571	1,359,401	5.8%
Ken Caryl Middle	1970	652	88,021	2,987,299	16.0%
Mandalay Middle	1983	410	88,977	3,808,853	20.3%
Moore Middle	1978	481	83,756	4,316,363	25.0%
North Arvada Middle	1962	419	113,554	4,613,722	19.4%
Oberon Middle	1965	567	90,839	3,205,665	17.1%
O'Connell Middle	1994	451	107,786	2,125,388	9.5%
Summit Ridge Middle	1994	793	122,573	2,125,674	8.4%
Wayne Carle Middle	2006	411	105,483	1,316,132	6.0%
West Jefferson Middle	1974	561	104,165	6,355,823	29.3%
Wheat Ridge 5-8	1995	534	112,152	3,186,764	13.8%
19		10,746	2,037,237	60,580,056	

Jeffco K-8 School Facility Summary

Campus Name	Age	2014/2015 Official Enrollment	Total Permanent Sq. Ft.	Facility Condition	
				Cost	FCI
Arvada K-8	1952	650	115,363	4,219,533	17.7%
Bear Creek K-8	2008	1,097	122,367	637,694	2.5%
Coal Creek Canyon K-8	1963	148	25,361	1,518,583	28.5%
3		1,895	263,091	6,375,810	

Jeffco Elementary School Facility Summary

Campus Name	Age	2014/2015 Official Enrollment	Total Permanent Sq. Ft.	Facility Condition	
				Cost	FCI
Adams Elementary	1964	502	47,737	2,814,839	28.8%
Allendale Elementary	1964	224	40,306	1,501,164	18.2%
Belmar Elementary	1961	324	40,829	2,115,206	24.8%
Bergen Meadow Primary	1970	349	50,555	2,281,599	22.3%
Bergen Valley Intermediate	1997	287	42,281	745,226	8.7%
Blue Heron Elementary	2002	526	55,083	1,301,173	11.7%
Bradford Intermediate	1994	453	46,070	1,431,941	14.5%
Bradford Primary	1190	330	48,682	1,179,054	12.6%
Campbell Elementary	1964	326	43,487	2,835,489	31.9%
Colorow Elementary	1977	235	44,227	4,214,895	47.0%
Columbine Hills Elementary	1964	423	47,268	1,885,958	19.7%
Coronado Elementary	1987	628	46,544	2,998,183	30.7%
Deane Elementary	1954	479	46,118	2,037,568	21.1%
Devinny Elementary	1964	545	52,617	2,134,447	19.0%
Dutch Creek Elementary	1973	316	49,780	2,834,672	28.1%
Edgewater Elementary	1949	515	45,207	2,300,041	23.3%
Eiber Elementary	1955	451	52,018	2,678,379	24.4%
Elk Creek Elementary	1989	292	51,002	2,436,308	23.6%
Fairmount Elementary	1962	666	65,146	2,426,206	18.4%
Fitzmorris Elementary	1960	357	51,259	1,763,144	17.0%
Foothills Elementary	1970	347	40,000	2,019,793	24.0%
Foster Elementary	1953	527	42,486	3,508,565	38.5%
Fremont Elementary	1953	351	45,915	1,865,034	19.4%
Glennon Heights Elementary	1957	227	34,699	2,786,739	37.3%
Governor's Ranch Elementary	1987	427	46,908	2,392,344	24.3%
Green Gables Elementary	1969	299	36,920	3,025,060	39.5%
Green Mountain Elementary	1962	374	40,336	2,677,657	31.7%
Hackberry Elementary	1966	503	52,414	1,113,215	10.5%
Hutchinson Elementary	1973	418	44,400	2,237,395	24.4%
Kendallvue Elementary	1982	505	45,418	2,756,116	28.5%
Kendrick Lakes Elementary	1970	442	40,078	5,262,510	62.4%
Kullerstrand Elementary	1961	206	35,531	1,877,469	24.8%
Kyffin Elementary	1972	557	49,472	4,314,893	41.4%
Lasley Elementary	1961	511	66,926	2,306,605	16.7%
Lawrence Elementary	1996	364	47,139	1,194,727	12.2%
Leawood Elementary	1972	418	48,383	2,120,198	21.6%
Little Elementary	1973	406	40,713	1,423,235	17.0%
Lukas Elementary	1988	528	47,742	2,236,401	23.1%
Lumberg Elementary	1955	552	49,380	3,699,209	34.6%
Maple Grove Elementary	1960	362	42,410	1,639,902	16.4%
Marshdale Elementary	1980	301	44,121	4,036,489	44.4%
Martensen Elementary	1954	-	32,107	2,902,534	43.5%
Meiklejohn Elementary	2006	802	69,841	701,489	5.0%
Mitchell Elementary	1997	527	52,697	1,503,807	13.9%
Molholm Elementary	1954	553	46,525	3,534,128	35.1%
Mortensen Elementary	1994	478	52,158	1,650,450	15.6%

Jeffco Elementary School Facility Summary

Campus Name	Age	2014/2015 Official Enrollment	Total Permanent Sq. Ft.	Facility Condition	
				Cost	FCI
Mt. Carbon Elementary	1996	467	51,931	1,301,982	12.4%
Normandy Elementary	1970	585	55,702	3,584,534	29.3%
Parmalee Elementary	1963	258	29,376	1,960,030	30.9%
Parr Elementary	1969	388	33,587	2,516,921	32.9%
Patterson Elementary	1964	379	48,895	3,938,329	39.4%
Peck Elementary	1966	320	42,836	2,180,899	24.9%
Peiffer Elementary	1973	427	44,035	3,523,843	37.5%
Pennington Elementary	1961	235	36,877	1,424,252	18.6%
Pleasant View Elementary	1950	298	49,079	2,520,642	25.3%
Powderhorn Elementary	1994	649	52,135	2,001,768	17.5%
Prospect Valley Elementary	1967	508	46,229	4,703,523	49.8%
Ralston Elementary	1955	392	51,303	1,965,297	18.9%
Red Rocks Elementary	1955	311	29,177	3,347,479	52.3%
Rooney Ranch Elementary	1994	539	53,635	1,541,383	14.2%
Ryan Elementary	1994	484	50,545	1,877,891	18.0%
Secrest Elementary	1955	386	46,373	3,026,804	30.1%
Semper Elementary	1996	444	53,756	955,101	8.8%
Shaffer Elementary	1998	543	53,368	2,055,289	18.2%
Shelton Elementary	1998	434	53,530	2,377,891	21.9%
Sheridan Green Elementary	1987	420	46,466	2,084,756	22.1%
Sierra Elementary	1970	539	60,176	5,559,443	43.6%
Slater Elementary	1953	320	46,085	2,262,492	23.4%
South Lakewood Elementary	1995	532	51,797	1,822,471	17.2%
Stein Elementary	1954	737	47,094	4,303,086	41.7%
Stevens PK-4	1994	378	53,724	2,003,782	18.4%
Stober Elementary	1965	317	31,243	3,327,407	50.3%
Stony Creek Elementary	1983	501	45,230	3,484,885	35.0%
Stott Elementary	1972	359	45,529	2,351,280	25.5%
Swanson Elementary	1964	400	54,462	3,161,012	28.0%
Thomson Elementary	1973	424	48,833	3,211,335	32.5%
Ute Meadows Elementary	1987	455	46,466	2,233,769	23.3%
Van Arsdale Elementary	1994	466	50,512	1,546,644	14.8%
Vanderhoof Elementary	1969	470	44,082	3,065,331	33.4%
Vivian Elementary	1953	182	33,139	1,847,527	26.0%
Warder Elementary	1973	386	41,934	2,432,330	28.6%
Weber Elementary	1972	485	51,052	1,684,378	16.0%
Welchester Elementary	1961	281	42,093	1,751,162	20.5%
West Jefferson Elementary	2001	359	48,100	833,186	8.5%
West Woods Elementary	1996	637	53,381	2,950,736	26.4%
Westgate Elementary	1972	514	51,212	3,425,196	34.2%
Westridge Elementary	1987	656	47,105	1,357,789	12.1%
Wilmore-Davis Elementary	1955	344	38,596	2,117,708	26.4%
Wilmot Elementary	1877	393	52,330	2,511,456	22.8%
Witt Elementary	1980	374	44,341	3,537,986	39.4%
Zerger Elementary	1977	-	43,876	3,336,231	37.5%
91		38,189	4,262,162	223,708,692	

Jeffco Preschool Facility Summary

Campus Name	Age	2014/2015 Official Enrollment	Total Permanent Sq. Ft.	Facility Condition	
				Cost	FCI
Florence Irwin Preschool	2009	120	10,705	81,154	3.7%
John and Karen Litz Preschool	2007	79	9,674	100,074	5.1%
Norma Anderson Preschool	2007	128	13,743	275,500	9.9%
Stein Preschool	1961	79	6,794	485,988	35.3%
Patterson Preschool	1965	144	13,820	1,229,981	43.9%
5		550	54,736	2,172,697	

Jeffco District-wide and Option School Facility Summary

Campus Name	Age	2014/2015	Total Permanent	Facility Condition	
		Official Enrollment	Sq. Ft.	Cost	FCI
Jeffco Open School (Option School)	1930	561	102,628	1,051,818	4.9%
Connections Learning Center (District-wide)	2010	32	20,500	-	0.0%
Long View High School (Option School)	1967	46	4,262	605,595	57.3%
McLain Community High School (Option School)	2000	501	79,113	1,624,066	10.3%
Mt. Evans Outdoor Education Lab School (District-wide)	1929	-	44,321	3,189,478	43.2%
Sobesky Academy (District-wide)	1947	75	29,993	1,972,693	32.5%
Windy Peak School (District-wide)	1857	-	31,409	1,807,752	26.9%
Miller Special School (District-wide)	1963	93	51,184	4,533,501	41.8%
Brady Exploration School HS (Option School)	1940	281	68,612	3,593,566	27.3%
Dennison Elementary School (Option School)	1958	624	43,420	2,759,449	29.5%
Manning School (Option School)	1958	455	72,678	3,266,911	22.2%
D'Evelyn Junior/Senior High School (Option School)	2000	1,018	154,002	1,683,747	5.5%
Warren Occupation Technical Center HS (Option School)	1972	41	166,995	4,809,520	14.4%
North Campus Warren O.T.C. (Option School)	1995	7	34,593	1,464,476	21.3%
Secrest Cottage	1964	-	3,310	186,550	52.7%
Literacy Center	1975	13	-	-	0.0%
16		3,747	907,020	32,549,122	

Jeffco's Real Property Portfolio

The district owns and maintains nearly 12.1 million square feet of building area. The chart below summarizes the district's real property portfolio by building type, quantity and area.

District Facilities by Type

	Campuses	Permanent Buildings		Cottage Buildings		Transportable Buildings	
		Count	Sq. Ft.	Count	Sq. Ft.	Count	Sq. Ft.
Pre-K Centers	5	3	34,122	6	20,614	0	-
Elementary Schools	91	139	4,262,162	-	-	224	220,498
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
District-wide/Option	14	96	903,710	1	3,310	21	21,879
Stadia	4	27	31,458	-	-	2	1,920
Administrative	11	23	403,576	3	10,173	2	1,980
Maintenance and Transportation	5	9	43,102	-	-	6	6,074
Decommissioned	0	0	-	2	5,179	47	46,584
Total	169	384	11,671,055	12	39,276	325	324,476

Building Condition Assessment

In 2009, the district contracted to have a full assessment of the condition of all the facilities. This information was collected and placed in a database. To maintain the data, each year one-third of district's facilities are assessed. In the summer of 2013, a full cycle of assessment of the district's facilities was completed. As deficiencies are funded, they remain in the database but the deficiency is closed and is no longer a factor in calculating FCI or other capital/deferred maintenance costs. As deficiencies are identified, an estimate is prepared, and the information is added to the database. Portfolio value and deficiencies are adjusted each year for inflation. Life cycle forecasts are also prepared as a result of these assessments. The current and up-to-date assessments are used each year for planning and prioritization of all capital spending.

The following chart summarizes the impact that capital investments and the reduction of the overall portfolio have had over the last four years.

Category	Summary 2012-2015			
	2011/2012	2012/2013	2013/2014	2014/2015
Enrollment (no charters)	78,997	78,253	78,070	78,065
Campus	171	168	168	169
Area in square footage (no temps)	11,749,374	11,745,102	11,737,553	11,740,863
District FCI	24.70%	19.50%	19.60%	18.90%
Deficiency Value	\$ 563,818,767	\$ 466,566,951	\$ 468,555,853	\$ 451,155,102

The following chart illustrates all identified building systems and the priority classification of the remaining deficiencies per industry standards. Priority 1 is the highest level classified as life safety/code issues and upgrades that need to be addressed within a year. The last few years, Jeffco has focused efforts on Priority 1 needs. Priority 2 needs are asset protection and should be addressed within 1-2 years. Priority 3 and 4 include finishes, furniture and fixtures, and system components that need addressed in 3-5 years. Priority 5 includes both educational adequacy as well as facility condition-related deficiencies.

Districtwide Crosstab by Priority by System

Building System	Facility Condition Assessment Priority					
	1	2	3	4	5	Total
Site	1,329,791	2,504,236	40,117,955	16,452,140	10,209,947	70,614,069
Roofing	3,634,998	3,715,870	5,711,778	562,163	106,956	13,731,765
Structure	30,876	47,098	917,938	47,500	27,708	1,071,120
Exterior	98,093	7,781,994	2,055,065	3,715,584	2,649,128	16,299,864
Interior	141,364	3,039,013	34,621,770	31,784,252	9,970,710	79,557,109
HVAC	268,962	20,263,087	19,838,262	14,427,732	8,358,340	63,156,383
Electrical	558,119	5,348,059	4,057,164	5,847,543	5,226,428	21,037,313
Plumbing	1,124,609	1,759,954	5,844,035	24,834,278	3,175,416	36,738,292
Fire and Safety	9,185,270	4,030,632	1,607,445	263,165	5,844,804	20,931,316
Technology	76,642	976,378	6,453,236	14,240,950	9,095,182	30,842,388
Stairs and Elevators	130,636	-	1,235,361	5,038,581	-	6,404,578
Specialties	253,346	1,062,028	42,498,395	26,764,674	17,113,887	87,692,330
Other	22,675	240,438	35,260	112,072	2,668,133	3,078,578
Total	\$ 16,855,381	\$ 50,768,787	\$ 164,993,664	\$ 144,090,634	\$ 74,446,639	\$ 451,155,105

Impact of Targeted Capital Expenditures on Operations

Capital projects have a direct and indirect impact on the total cost of operations; projects that add or subtract area directly impact expenses by increasing or reducing the overall cost of operations, maintenance and custodial needs.

Industry guidelines recommend capital renewal and maintenance expenditures in a range of 2 to 4 percent of the portfolio value or between \$48M and \$96M for the district. The current capital improvement budget \$22M or just over one third of the lowest recommended amount; building and site maintenance is \$11.5M. Combined, this amounts to \$33.5M or 1.4 percent of portfolio value. Continuing to fund capital renewal and maintenance at the current levels will only result in increasing the quantity of deferred maintenance deficiencies that will have to be corrected eventually. Capital renewal funds are now being used to address deficiencies created by deferred maintenance. “Deferred maintenance” is a real estate term that recognizes not all maintenance needs can be addressed within a given time frame and that resources are limited.

The implementation of an aggressive preventative maintenance program combined with the mothballing or disposal of unnecessary temporary transportable buildings has allowed the available maintenance funds to be ‘stretched.’ With a portfolio of buildings with an average age of 39 years, the maintenance practices become very important along with where capital dollars are spent in order to extend the service life of the buildings and their component systems. The correction or elimination of high maintenance deficiencies releases maintenance funds to be applied towards other deferred maintenance items.

The following is a list of the capital improvement projects in 2015/2016 that will have a direct impact on operational expense by reducing total square footage. There are currently only two projects planned effecting square footage. With limited funding for capital projects, an alteration in square footage is unlikely, but may occur in future projects. Square footage is not being ignored, rather put on hold, as the allocation of capital dollars is only capable of addressing deferred maintenance.

Facility Utilization Projects	Square Feet
Sell Applewood Cottages	8,535
Surplus and decommission / demolish temporary classrooms	15,000
Total Reduction of Square Footage	23,535

Capital renewal projects that upgrade the infrastructure of a facility often have an indirect impact on operations; for example, window or mechanical equipment replacements reduce utility expense and create a better learning environment but do not decrease custodial costs. The district categorizes the indirect impact on operations into four project types: Risk Mitigation (RM), Energy (E), Safety and Security (SS), and Warm, Safe and Dry (WSD). Below is a description of each project type. These project types are also referenced in the five-year capital investment chart in the pages to follow.

Risk Mitigation (RM) – Projects that enhance safety or reduce the risk of injury to students, staff and the public. Examples include parking lot repair/replacement, sidewalk repair/replacement, drainage which removes ice buildup issues in the winter, and replacement of exterior lighting. These improvements are directly correlated to reduction in injuries and insurance claims for vandalism.

Energy (E) – Projects that improve the environment of the facility by reducing energy/utility consumption through more efficient systems or components and have a direct impact on maintenance and operational expenses through labor savings. Examples include replacement of interior and exterior lighting, water saving irrigation systems and toilet fixtures, energy efficient HVAC components, upgrading window and roofing/insulation systems.

Safety & Security (SS) – Secure front entries have been installed at all elementary schools. This includes controlled entries using cards or fobs at certain entry points at the schools, video surveillance at the exterior and interior of facilities. In addition, a program of exterior door and hardware replacement is on-going as is the upgrade and addition of new emergency generators at select sites. The replacement of exterior lighting also enhances site security.

Warm, Safe, and Dry (WSD) – This category deals primarily with the systems that maintain the school environment. Heating and ventilation projects represent the “warm” portion, although chillers for air conditioning are also included. This work includes boilers, pumps, piping and other related improvements. Fire alarm and building security, such as electronic entry systems, and hardware in general, constitute the “safe.” This work is on-going as building codes and

other requirements changes. State and local fire districts also inspect buildings twice a year to review compliance with appropriate regulations. “Dry” is the ability to maintain a comfortable facility, minimize air and water infiltration. This is achieved by replacing roofing systems that have exceeded their life cycle and components of the roofing system that aren’t part of normal maintenance. Window and door system replacement is another area that addresses “dry.” A number of schools have original systems that are 50 years or older, and many of these systems received energy modifications in the 1970s. Today’s window systems are very energy efficient allowing the building to be returned to its original design, increasing daylight to classrooms and decreasing the use of artificial light while not significantly increasing energy costs. Please refer to the five-year capital investment by campus table later in this section for the identified type of impact on operations of each project.

Capital Project Funds

Management and Oversight

In October 2010, the Capital Asset Advisory Committee was formed to monitor the planning of all capital reports and the implementation of capital programs, which may include future bond programs. Annually, the Advisory Committee meets with the Board of Education to provide an update of the previous years’ capital asset planning.

The Capital Project Funds contain two separate funds. The Capital Reserve Fund focuses on renewal projects as well as regulatory and code changes and the Building Fund houses the bond proceeds and costs for those identified projects. The Capital Project Funds include revenue and expenditures from two separate sources: annual transfer from the General Fund and bond proceeds. The Capital Reserve Fund, which contains the transfer from the General Fund, totals \$22M for 2015/2016. In November 2012, voters approved a \$99M bond package for capital renewal of facilities. Bonds were issued in December 2012, and proceeds reside in the Building Fund which will be addressed later in this section.

Capital Reserve Fund

Capital Reserve Funds are planned for multiple years. The current planning period is 2016 through 2019. The majority of projects scheduled during this planning period are for capital renewal projects such as roof replacements, mechanical system replacements and to address regulatory and/or code changes. Funds are also allocated for unexpected deferred maintenance projects, and bus and support vehicle replacement purchases.

Capital Improvement Plan (CIP) 2016-2019

The district budgets in four categories: Facility Improvement, Facility Utilization, New Construction and Vehicles. The following targeted objectives outline specific goals in each of these areas plus goals related to long term planning.

Targeted Objectives:

- ***Long Range Planning:***

- Maintain a district-wide Facility Master Plan that provides options for the development of new facilities and the modernization and expansion of existing facilities. This Master Plan should serve as the basis for a major Capital Program.
- Acquire property and dispose of district real assets as necessary to address both future growth as well as closed or obsolete facilities due to demographic shifts.

- ***Facility Improvements:***

- Continue to maintain the real asset database that lists current property values, building deficiencies and Facility Condition Index. Use this database as a planning tool for capital renewal/improvement programs.
- Prioritize capital investment in existing buildings through an objective process that involves the property database, on-going evaluation of facilities, and input from other departments.
- Maintain adequate capital fund balance that allows the flexibility to address events such as unexpected major maintenance or minor capital construction projects necessary for programmatic changes that occur throughout the year.

- ***Facility Utilization***

- Projects that encourage the efficient use of district facilities and reduce maintenance and operational expenses.

- ***New Construction***

- Projects that include the design and construction of new schools, additions or the replacement of existing schools.

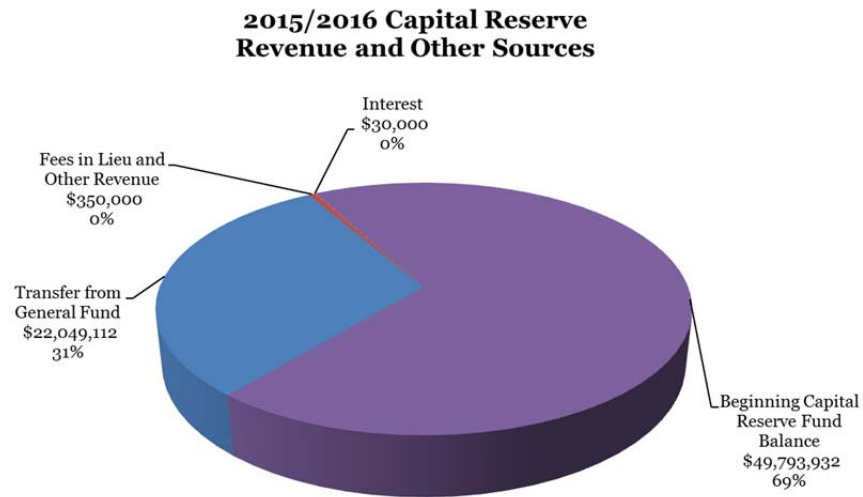
- ***Vehicles***

- The purchase and replacement of district white fleet.

Capital Reserve Fund

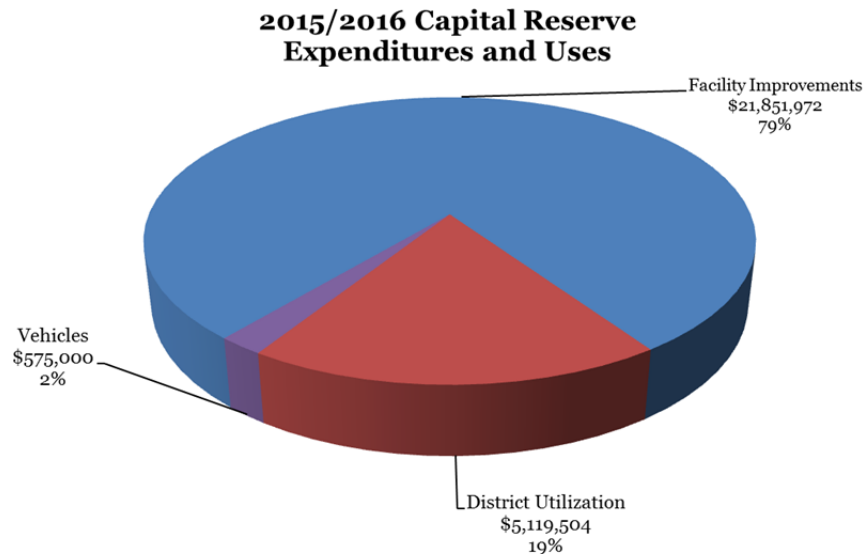
Revenue and Other Sources

The Capital Reserve Fund receives revenue from a number of sources. However, the primary funding mechanism is an annual transfer from the General Fund. Below is a summary of those revenue sources.



Expenditures and Uses

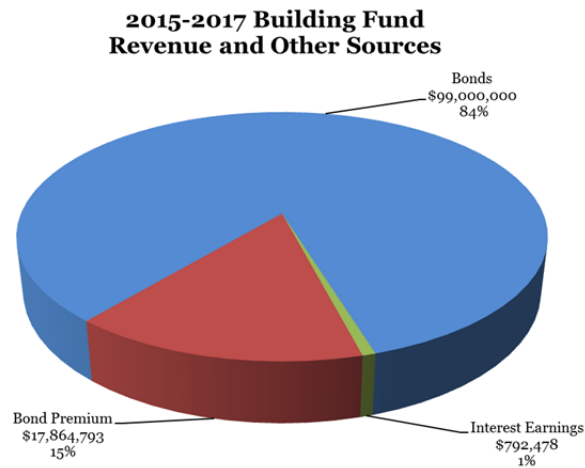
Below is a summary of planned expenditures by category. The current planning of expenditures only has funds for deferred maintenance. There is no new construction anticipated for 2015/2016.



Building Fund

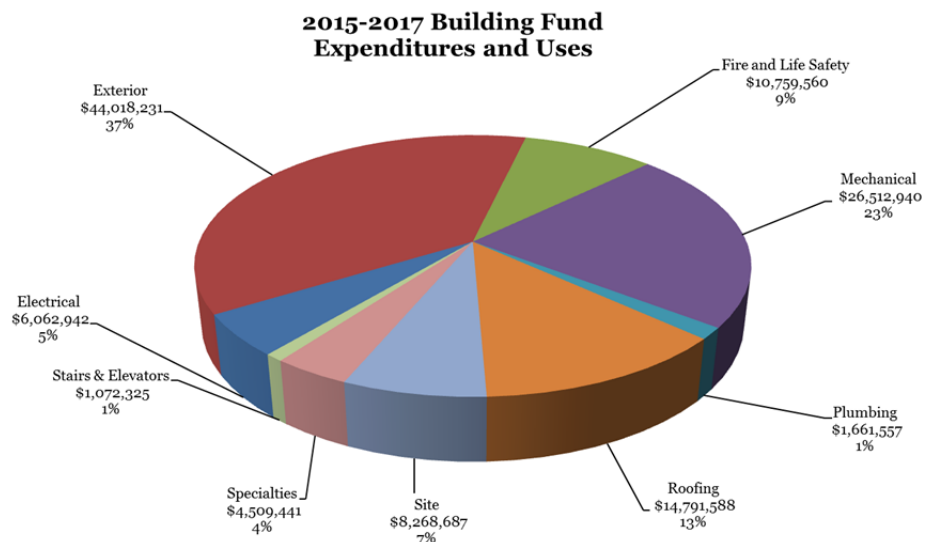
Revenue and Other Sources

The second of the two funds in the Capital Projects group is the Building Fund. In November 2012, voters approved a \$99M bond for capital renewal of facilities. The approved bond funds including bond premium and interest have provided \$117M of available funds. Below is a summary of revenue sources related to the Building Fund.



Expenditures & Uses

The funds derived from the 2012 Bond are intended to address critical needs and “warm, safe, and dry” deficiencies. It is for protection of the district’s existing assets only. No new square footage, no renovations, no additions and no grade reconfiguration will be funded by this program. Work will take place at over 141 sites and also includes work at charter schools. The additional bond premium will result in the work being completed over four summers. Published scope of work will be completed by the end of calendar year 2017. The \$17M bond premium is typically retained to cover inflation and other unexpected work related to the defined scope of the plan.



The entire bond amount is planned to be used for facility improvements.

The following table identifies the locations, systems and five-year capital investment at each campus. A break down by specific location can be found in *Appendix A*.

KEY

Risk Mitigation – RM
Safety & Security – SS

Energy – E
Warm, Safe, and Dry – WSD

Project Type	Project Description	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017
High School						
E	Electrical Upgrades	-	14,607	34,083	-	-
RM	Elevator Upgrade	-	61,687	143,937	-	-
SS	Emergency Generator	-	-	-	-	-
RM	Ext. Bleachers	857	2,000	-	-	-
WSD	Fire Alarm Upgrade	-	391,152	920,336	17,844	-
E/RM/WSD	General Upgrades	662,745	5,816,198	10,162,501	715,850	150,000
WSD	HVAC & Elec Upgrades	-	135,900	317,100	-	-
WSD	Locker Replacement	102,339	238,790	-	-	-
WSD	Mechanical Upgrade	-	-	2,025	1,015,724	-
RM	Paving	332,078	803,664	67,234	-	-
WSD	Plumbing Upgrades	22,900	69,790	38,165	63,000	-
WSD	Roof	-	-	-	-	-
WSD	Roof Replacement	348,785	1,698,666	2,064,611	-	-
WSD	Site Improvements	-	142,366	332,188	-	-
WSD	Site Irrigation	-	27,377	63,881	-	-
WSD	Site Upgrades	-	3,152	7,354	-	-
WSD	Warm, Safe, Dry	-	25,845	60,306	50,000	-
Middle School						
RM	Bleacher Replacement	100,652	234,854	-	-	-
WSD	Chiller Replacement	-	24,407	56,949	-	-
E	Electrical Upgrades	-	120,278	280,648	-	-
RM	Elevator Upgrade	-	27,720	64,681	-	-
RM	Ext. Bleachers	857	1,999	-	-	-
WSD	Fire Alarm Upgrade	-	237,643	909,590	828,544	-
E/RM/WSD	General Upgrades	-	57,781	134,821	-	-
WSD	Interior Renovation	-	-	-	700,000	100,000
RM	Kitchen Hood	21,255	49,596	-	-	-
WSD	Mechanical Upgrade	-	169,356	1,222,568	1,930,607	-
RM	Paving	26,713	118,417	130,867	-	-
WSD	Piping Replacement	35,421	82,649	-	-	-
WSD	Plumbing Upgrades	39,369	109,661	41,534	72,000	-
WSD	Roof Replacement	142,294	962,939	1,472,149	-	-
WSD	Roof Upgrades	-	37,422	87,318	-	-
SS	Security, PA Upgrade	-	92,810	216,558	-	-
RM	Site Improvements	-	-	-	102,000	15,000
WSD	Warm, Safe, Dry	-	565,900	1,320,432	23,520	-
K-8						
E	Electrical Upgrades	-	13,358	31,168	1,200,000	240,000
RM	Elevator Upgrade	-	23,728	55,365	-	-
WSD	Fire Alarm Upgrade	-	-	1,793	351,612	-
WSD	Mechanical Upgrade	-	-	30,391	784,776	325,000
RM	Paving	3,909	9,120	-	-	-
WSD	Plumbing Upgrades	1,500	3,500	-	-	-
WSD	Roof Upgrades	-	26,711	62,326	-	-
WSD	Site Improvements	-	10,243	23,900	-	-
WSD	Warm, Safe, Dry	-	4,179	9,752	-	-

Project Type	Project Description	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017
Elementary School						
E	Electrical Upgrades	-	526,657	1,271,165	88,192	22,000
RM	Elevator Upgrade	-	240	559	-	-
RM	Exterior Upgrades	-	-	-	75,000	675,000
WSD	Fire Alarm Replacement	-	-	-	-	-
WSD	Fire Alarm Upgrade	-	596,639	2,341,685	2,234,317	62,500
E/RM/WSD	General Upgrades	-	973,499	2,873,734	5,229,178	866,500
WSD	Gym Floor Replacement	-	9,752	22,754	-	-
WSD	Interior Renovation	3,619	8,445	-	393,000	1,025,000
RM	Kitchen Hood	360,317	840,739	-	-	-
E	Lighting	-	-	-	-	-
WSD	Mechanical Upgrade	-	529,148	4,944,723	10,042,907	-
WSD	Partition Upgrades	7,458	17,402	-	-	-
RM	Paving	290,519	793,241	269,179	-	-
WSD	Plumbing Upgrades	72,630	238,282	160,563	364,000	-
WSD	Roof Drain Repair	-	3,564	8,315	-	-
WSD	Roof Replacement	644,534	2,488,881	2,298,260	38,700	129,000
WSD	Roof Upgrades	-	200,203	467,139	-	-
WSD	Sanitary Sewer Repl	23,587	55,036	-	-	-
WSD	Security Upgrade	-	-	11,000	-	-
WSD	Site Improvements	-	2,878	6,715	479,000	450,000
WSD	Site Upgrades	-	63,390	147,911	27,000	-
WSD	Warm, Safe, Dry	101,597	1,667,485	3,367,460	1,226,076	-
District-wide						
E	Electrical Upgrades	-	1,004	2,342	250,000	-
WSD	Fire Alarm Upgrade	-	58,316	136,071	-	-
WSD	Fire Suppression	22,616	52,771	-	-	-
RM	Paving	2,823	6,587	-	-	-
Option						
RM	Bleacher Replacement	-	24,000	56,000	-	-
E	Electrical Upgrades	-	196,678	458,916	-	-
RM	Elevator Upgrade	-	167,862	391,678	-	-
WSD	Exterior Upgrades	-	-	-	-	-
WSD	Fire Alarm Upgrade	-	11,847	130,098	239,061	-
E/RM/WSD	General Upgrades	-	66,000	235,390	-	546,110
RM	Kitchen Hood	21,255	49,596	-	-	-
WSD	Mechanical Upgrade	-	294,928	973,169	725,008	600,000
RM	Paving	18,140	42,328	-	-	-
WSD	Piping Replacement	1,205	2,812	-	-	-
WSD	Plumbing Upgrades	6,097	14,226	-	-	-
WSD	Roof Replacement	173,807	475,400	162,983	-	-
WSD	Warm, Safe, Dry	-	154,334	360,112	-	-
Charter						
E/RM/WSD	General Upgrades	-	501,060	1,574,740	1,273,867	-
WSD	HVAC & Elec Upgrades	-	26,100	60,900	-	-
WSD	Sitework	-	39,300	91,700	-	-
Support						
WSD	Complex Improvements	-	-	450,000	1,500,000	-
E	Electrical Upgrades	-	31,148	72,680	-	-
RM	Elevator Upgrade	-	23,531	54,905	-	-
WSD	Fire Alarm Upgrade	-	7,924	109,119	211,471	-
WSD	HVAC & Elec Upgrades	-	92,684	216,262	40,000	-
WSD	Interior Renovation	-	-	1,382	3,224	-
WSD	Mechanical Upgrade	-	450,000	1,050,506	1,181	-
RM	Paving	-	84,810	197,890	-	-
WSD	Plumbing Upgrades	16,558	38,634	-	-	-
SS	South Entry Reconfigure	-	50,700	118,300	-	-
Athletics						
E/RM/WSD	General Upgrades	-	-	-	-	-
WSD	Mechanical Upgrade	-	7,688	17,940	-	-
WSD	Plumbing Upgrades	-	299	697	-	-
RM	Turf Replacement	-	-	450,000	-	-
WSD	Roof Upgrades	-	5,744	13,402	-	-



Capital Investment Transportation

Transportation

The Capital Reserve Fund has also been used for large capital asset purchases for two of the larger groups within the district—transportation and technology. The replacement of the district's white fleet are evaluated and funded from capital. White fleet purchases include vehicles for the district's Security and Emergency Management and Facilities Management departments.

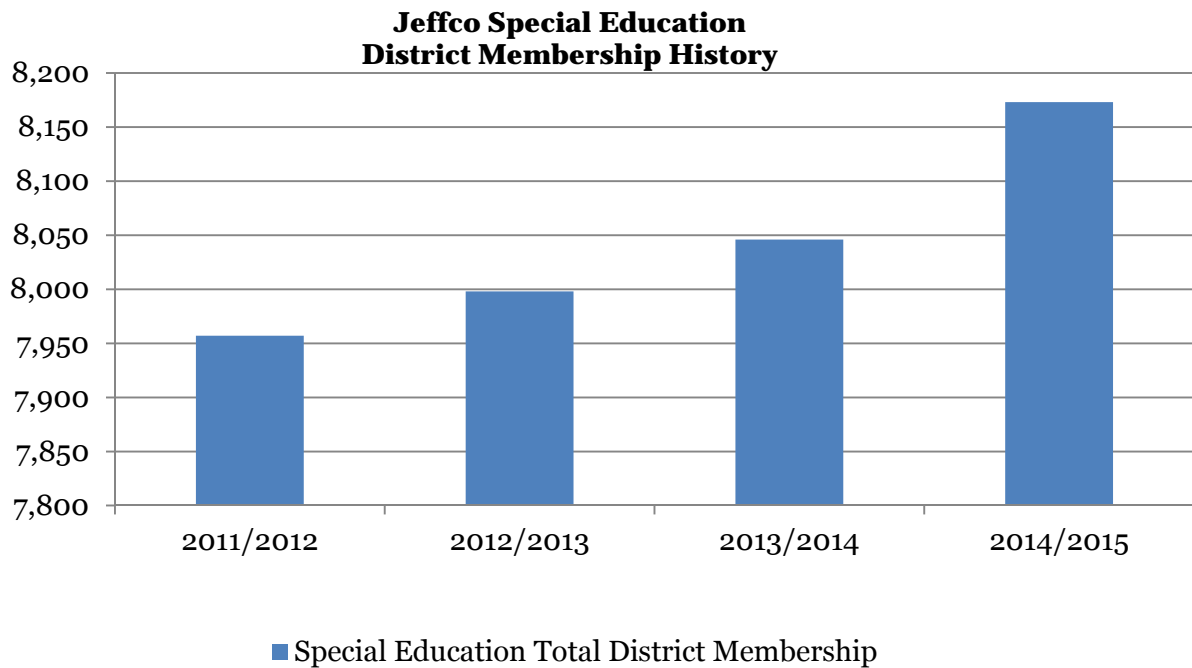
The following chart shows a five-year plan of Capital Funds used for vehicle purchases. In 2014/2015, the bus fleet budget of \$2.1M was transferred to, and now managed in, the Transportation Fund.

Capital Investment Transportation

	2013/2014 Actuals	2014/2015 Budget	2015/2016 Budget	2016/2017 Planned	2017/2018 Planned	2018/2019 Planned
White Fleet						
Vans / Cars	\$75,272	\$125,476	\$125,000	\$200,000	\$225,000	\$250,000
Trucks	84,745	175,890	150,000	175,000	185,000	200,000
Trailer	14,448	10,000	25,000	15,000	25,000	30,000
Equipment	257,893	288,634	275,000	200,000	203,000	210,000
White Fleet Subtotal	432,358	600,000	575,000	590,000	638,000	690,000
Bus Fleet Subtotal	2,113,999	-	-	-	-	-
Total	\$2,546,357	\$ 600,000	\$ 575,000	\$ 590,000	\$ 638,000	\$ 690,000

Special Education Services

Participation in special education services is another key component in the planning and budget process for capital planning. Over the last four years, the number of special education students requiring services has continued to increase. If participation continues to grow, the district will need to look at alternative plans to support this program. A few possibilities are permanent facilities dedicated to serving special education students and/or moving students out of district to facilities that can support the increased need. The chart below outlines the last four years of special education total district membership.



Jeffco Special Education Program

	Special Education Total District Membership	Special Education & General Education Total District Membership	Special Education Membership as % of Total District Membership
2011/2012	7,957	85,793	9.27%
2012/2013	7,998	85,541	9.35%
2013/2014	8,046	86,009	9.35%
2014/2015	8,173	86,574	9.44%

**Includes Charters*

Student Enrollment Trends and Forecast

Enrollment Projections

Capital planning watches enrollment closely in order to accurately plan and budget in the most efficient manner. Enrollment is a key factor in long term planning and assessment of space for the district. The charts that follow illustrate the historic, current and projected enrollment by grade.

Jeffco Historical Membership

	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015
Pre-K	2,909	2,967	2,978	3,041	2,903
K	6,045	5,940	6,156	6,119	6,186
1	6,298	6,225	6,155	6,426	6,410
2	6,446	6,198	6,211	6,168	6,497
3	6,181	6,464	6,278	6,248	6,273
4	6,248	6,231	6,445	6,341	6,327
5	6,314	6,216	6,235	6,533	6,354
6	6,277	6,337	6,226	6,234	6,593
7	6,200	6,238	6,307	6,237	6,204
8	6,305	6,279	6,283	6,335	6,306
9	6,489	6,619	6,550	6,610	6,639
10	6,641	6,501	6,579	6,511	6,569
11	6,897	6,650	6,473	6,573	6,514
12	6,721	6,928	6,665	6,633	6,759
Total	85,971	85,793	85,541	86,009	86,534

Source: Jeffco Public Schools - October Count Pupil Membership by Grade

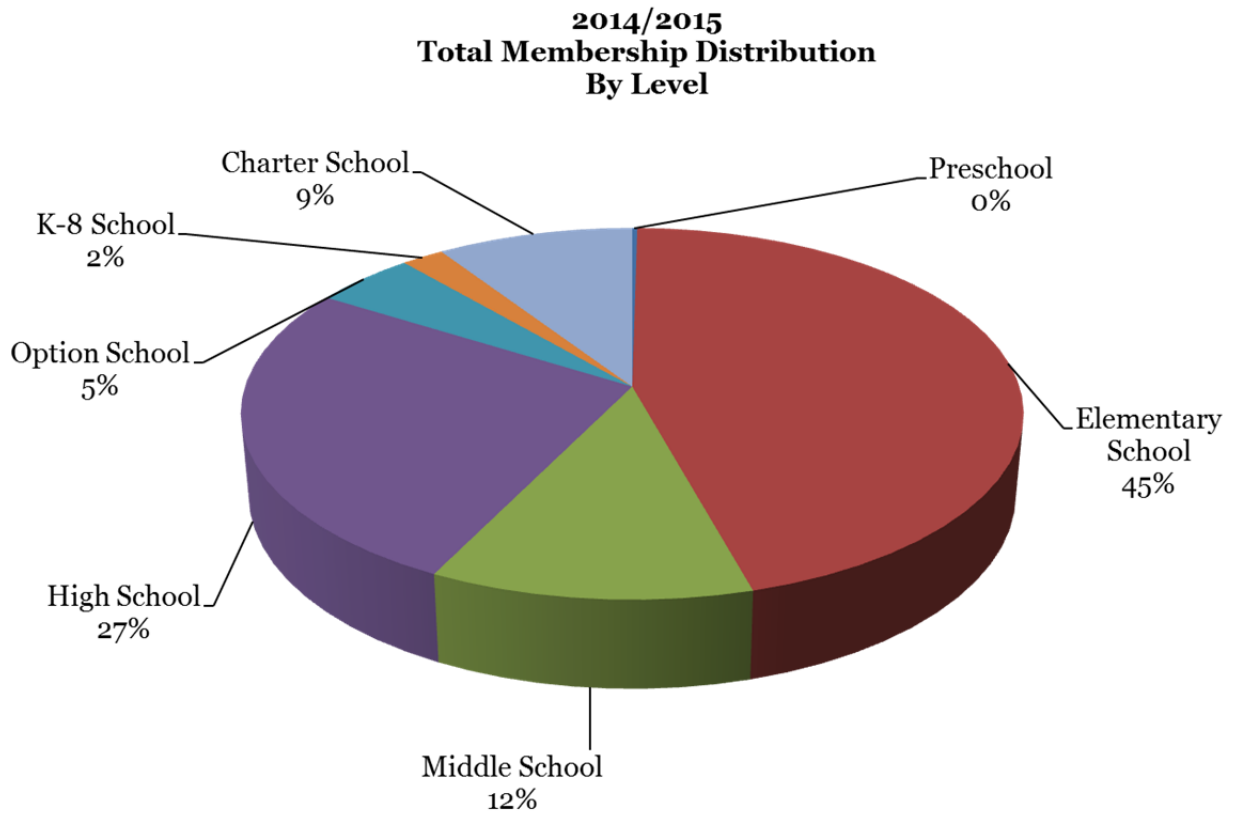
Jeffco Projected Enrollment

	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020
Pre-K	2,933	2,933	2,933	2,933	2,933
K	5,818	5,677	5,782	5,917	5,795
1	6,628	6,351	6,305	6,413	6,556
2	6,521	6,531	6,330	6,303	6,390
3	6,641	6,539	6,640	6,422	6,367
4	6,404	6,586	6,582	6,713	6,449
5	6,486	6,383	6,653	6,636	786
6	6,642	6,499	6,558	6,656	6,801
7	6,729	6,651	6,557	6,707	6,645
8	6,366	6,672	6,641	6,554	6,712
9	6,715	6,604	6,832	6,727	6,644
10	6,662	6,587	6,488	6,708	6,610
11	6,539	6,615	6,535	6,447	6,668
12	6,716	6,669	6,751	6,660	6,583
Total	87,800	87,297	87,587	87,796	81,939

*Data Provided by The Planning and Project Group based on Kindergarten enrollment and projected birth rates within Jeffco

Membership Distribution

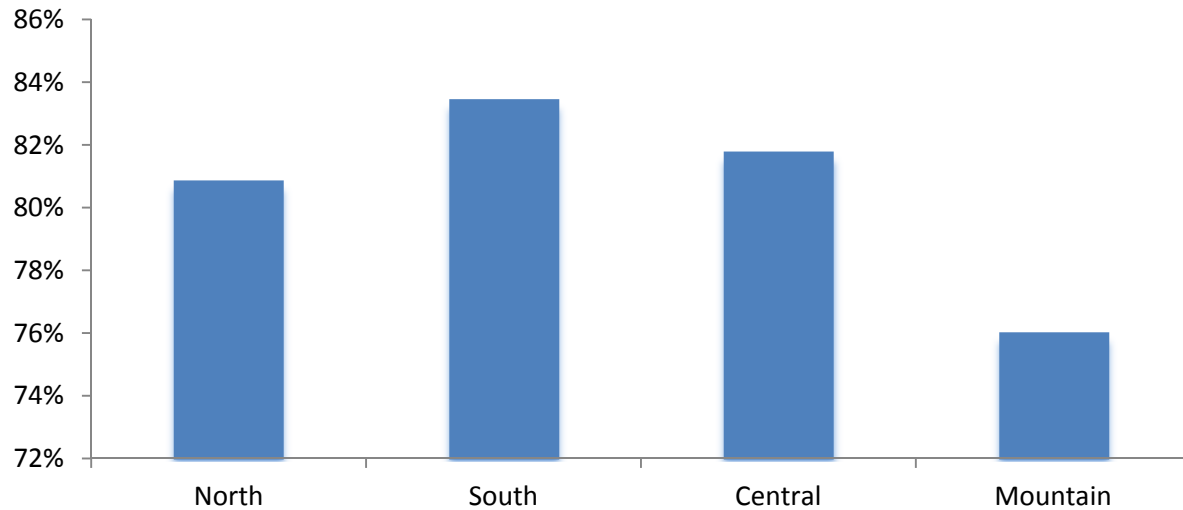
Total student enrollment has slightly increased over the last year, while distribution of enrollment by level has remained fairly constant. The composition of student membership by level for the district is shown below.



Building Utilization

Because of Jeffco's large size, population turnover, new residential construction, and average age of the building portfolio, utilization varies across the district. Currently some schools are over-enrolled and use temporary transportable classrooms, and some are under-enrolled. Below is a graph of district-managed building utilization aggregated by region. This does not include temporary buildings and cottages.

**2014/2015 Building Utilization
By Region**



Region

Central

North

South

Mountain

Articulation Area

Alameda, Golden, Jefferson, Lakewood and Wheat Ridge

Arvada, Arvada West, Pomona, Ralston Valley and Standley Lake

Bear Creek, Chatfield, Columbine, Dakota Ridge and Green Mountain

Conifer and Evergreen

Conclusion

The district owns and maintains approximately 12.1 million square feet of building area which is a huge capital portfolio to manage. Careful planning and prioritization is done through a yearly assessment of properties as well as rapid response to unexpected issues that may arise. The district strives to provide a physical environment that supports the educational needs of students and staff through facilities that are well maintained, energy and operationally efficient, and adequate in size and functionality.

Facility improvements, new buildings, utilization and transportation are thoroughly evaluated and prioritized when making budget decisions with Capital Reserve and Building Funds. Monitoring FCI, projecting enrollment, evaluating special education, and assessing capacity and utilization all play a key role in this process. With an aging district portfolio of capital assets and limited resources, it is important that the district continues to ensure students and staff are in an environment conducive to learning and in support of the district's Mission.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Capital Reserve
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2011/2012 Actuals	2012/2013 Actuals	2013/2014 Actuals	2014/2015 Budget
Beginning Fund Balance	<u>\$ 33,919,133</u>	<u>\$ 27,379,037</u>	<u>\$ 20,872,999</u>	<u>\$ 16,800,332</u>
Revenue:				
Interest Earnings	-	-	78,037	30,000
Other Revenue	263,529	1,322,568	2,223,939	350,000
Total Revenue	<u>263,529</u>	<u>1,322,568</u>	<u>2,301,976</u>	<u>380,000</u>
Expenditures:				
Facility Improvements (0660)	21,954,906	25,335,189	25,169,825	16,310,800
District Utilization (0700)	855,643	1,509,770	214,461	7,300,000
New Construction (0800)	200,577	-	-	-
Vehicles (9000)	4,348,499	2,509,647	2,546,357	600,000
Total Expenditures	<u>27,359,625</u>	<u>29,354,606</u>	<u>27,930,643</u>	<u>24,210,800</u>
Income (Loss) from Operations	(27,096,096)	(28,032,038)	(25,628,667)	(23,830,800)
Non-Operating Revenues (Expenses):				
Operating Transfer In	20,556,000	21,526,000	21,556,000	38,975,600
Operating Transfer Out	-	-	-	-
Special Item	-	-	-	-
Total Non-Operating Revenue (Expenses)	<u>20,556,000</u>	<u>21,526,000</u>	<u>21,556,000</u>	<u>38,975,600</u>
Net Income (Loss)	(6,540,096)	(6,506,038)	(4,072,667)	15,144,800
Ending Fund Balance	<u><u>\$ 27,379,037</u></u>	<u><u>\$ 20,872,999</u></u>	<u><u>\$ 16,800,332</u></u>	<u><u>\$ 31,945,132</u></u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Capital Reserve
Schedule of Revenues, Expenses and Changes in Retained Earnings

2014/2015 Estimate	2015/2016 Budget	2016/2017 Planned	2017/2018 Planned	2018/2019 Planned
\$ 16,800,332	\$ 49,793,932	\$ 44,676,568	\$ 59,372,237	\$ 75,459,483
30,000	30,000	20,000	28,000	32,000
350,000	350,000	350,000	350,000	350,000
380,000	380,000	370,000	378,000	382,000
19,635,065	21,851,972	20,995,425	21,173,770	21,605,298
1,081,611	5,119,504	2,185,000	1,337,000	1,285,000
-	-	-	-	-
645,324	575,000	590,000	638,000	690,000
21,362,000	27,546,476	23,770,425	23,148,770	23,580,298
(20,982,000)	(27,166,476)	(23,400,425)	(22,770,770)	(23,198,298)
53,975,600	22,049,112	38,096,094	38,858,016	39,635,176
-	-	-	-	-
-	-	-	-	-
53,975,600	22,049,112	38,096,094	38,858,016	39,635,176
32,993,600	(5,117,364)	14,695,669	16,087,246	16,436,878
\$ 49,793,932	\$ 44,676,568	\$ 59,372,237	\$ 75,459,483	\$ 91,896,361

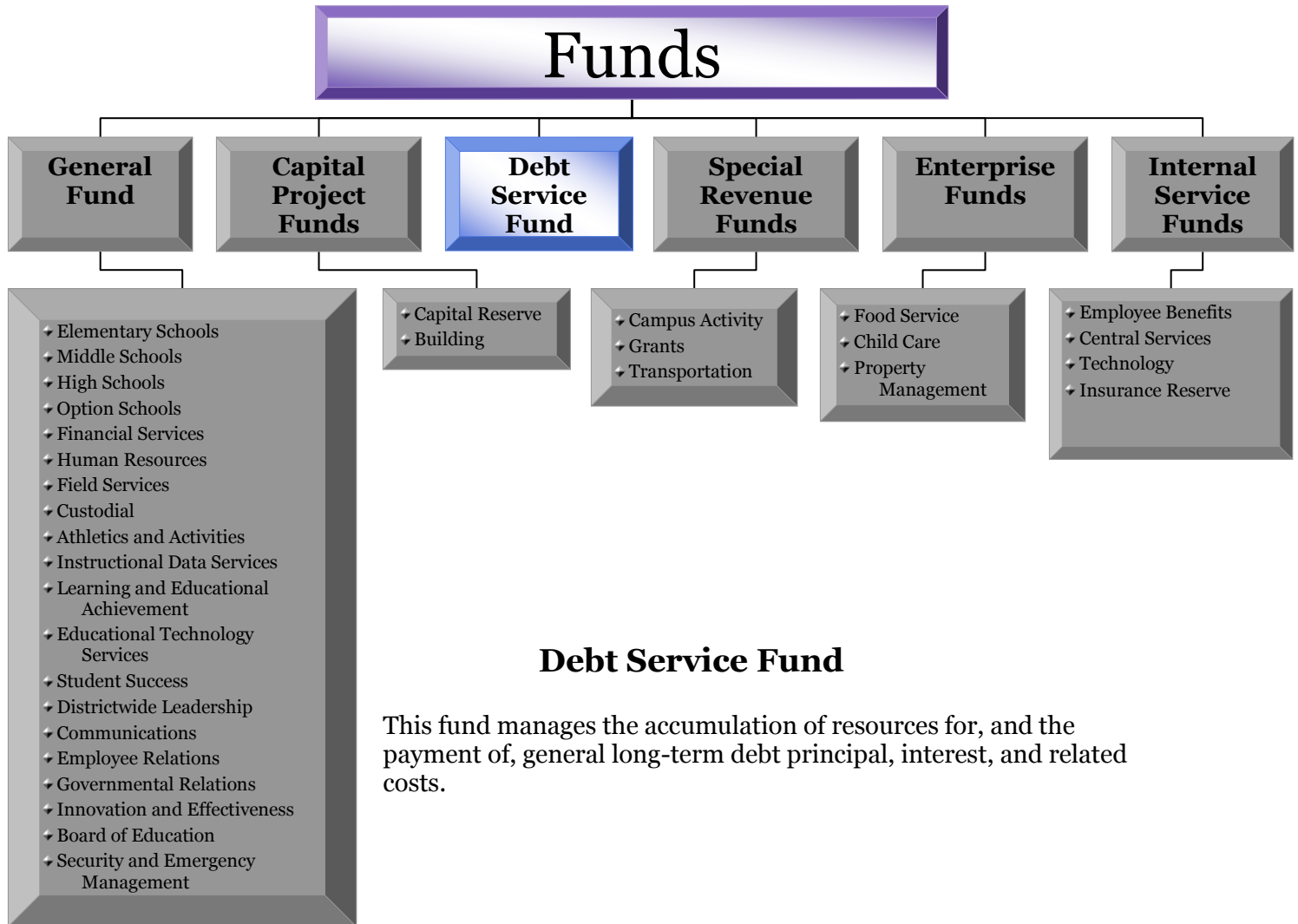
JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Building
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2011/2012	2012/2013	2013/2014	2014/2015
	Actuals	Actuals	Actuals	Budget
Beginning Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 111,590,500</u>	<u>\$ 84,902,102</u>
Revenue:				
Bond Proceeds	-	99,000,000	-	-
Interest Earnings	-	33,327	383,063	123,220
Bond Premium	-	17,864,793	-	-
Total Revenue	<u>-</u>	<u>116,898,120</u>	<u>383,063</u>	<u>123,220</u>
Expenditures:				
Facility Improvements (0660)	-	5,307,620	27,071,461	53,382,300
District Utilization (0700)	-	-	-	-
New Construction (0800)	-	-	-	-
Total Expenditures	<u>-</u>	<u>5,307,620</u>	<u>27,071,461</u>	<u>53,382,300</u>
Net Income (Loss)	-	111,590,500	(26,688,398)	(53,259,080)
Ending Fund Balance	<u>\$ -</u>	<u>\$ 111,590,500</u>	<u>\$ 84,902,102</u>	<u>\$ 31,643,022</u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Building
Schedule of Revenues, Expenses and Changes in Retained Earnings

2014/2015 Estimate	2015/2016 Budget	2016/2017 Planned	2017/2018 Planned	2018/2019 Planned	Total FY2014 thru FY2019
\$ 84,902,102	\$ 33,135,236	\$ 3,735,846	\$ -	\$ -	\$ -
-	-	-	-	-	\$ 99,000,000
180,000	123,220	72,868	-	-	\$ 792,478
-	-	-	-	-	\$ 17,864,793
180,000	123,220	72,868	-	-	\$ 117,657,271
51,946,866	29,522,610	3,808,714	-	-	\$ 117,657,271
-	-	-	-	-	\$ -
-	-	-	-	-	\$ -
51,946,866	29,522,610	3,808,714	-	-	\$ 117,657,271
(51,766,866)	(29,399,390)	(3,735,846)	-	-	-
\$ 33,135,236	\$ 3,735,846	\$ -	\$ -	\$ -	\$ -





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Debt Service
General Obligation Bonds and Amortization Schedules

General Obligation Bonds Payable

Description, Interest Rates and Maturity Dates	Principal Balance June 30, 2015
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
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%	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%	89,485,000
Total General Obligation Bonds	\$446,045,000

Principal and Interest by Issue

Fiscal Year	\$63,440,000 Series 2004 General Obligation Refunding Bonds		\$39,595,000 Series 2005 General Obligation Refunding Bonds		\$233,400,000 Series 2010 General Obligation Refunding Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2015-16	\$18,255,000	\$456,375	-	\$1,951,000	\$5,085,000	\$11,205,925
2016-17	-	-	19,035,000	1,475,125	5,320,000	10,955,050
2017-18	-	-	19,985,000	499,625	5,585,000	10,718,275
2018-19	-	-	-	-	27,480,000	9,945,000
2019-20	-	-	-	-	27,740,000	8,582,000
2020-21	-	-	-	-	29,125,000	7,160,375
2021-22	-	-	-	-	30,575,000	5,692,875
2022-23	-	-	-	-	32,055,000	4,152,125
2023-24	-	-	-	-	33,660,000	2,519,775
2024-25	-	-	-	-	33,120,000	844,400
2025-26	-	-	-	-	-	-
2026-27	-	-	-	-	-	-
2027-28	-	-	-	-	-	-
2028-29	-	-	-	-	-	-
2029-30	-	-	-	-	-	-
2030-31	-	-	-	-	-	-
2031-32	-	-	-	-	-	-
2032-33	-	-	-	-	-	-
Totals	\$18,255,000	\$456,375	\$39,020,000	\$3,925,750	\$229,745,000	\$71,775,800

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Debt Service
General Obligation Bonds and Amortization Schedules

Total Outstanding General Obligation Bonds			
Fiscal Year	Principal	Interest	Total Payments
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	\$446,045,000	\$160,432,863	\$606,477,863

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

Computation of Legal Debt Margin	
Assessed Value	\$7,061,669,961
Debt Limitation - 20 percent assessed value	\$1,412,333,992
Total Bonded Debt	\$446,045,000
Less: Assets in Bond Redemption Fund	57,732,234
Total Amount of Debt Applicable to Debt Limit	388,312,766
Legal Debt Margin	\$1,024,021,226

Fiscal Year	\$69,540,000 Series 2012 General Obligation Refunding Bonds		\$99,000,000 Series 2012 General Obligation Bonds	
	Principal	Interest	Principal	Interest
2015-16	-	\$3,110,700	\$5,810,000	\$3,880,475
2016-17	-	3,110,700	6,145,000	3,687,300
2017-18	-	3,110,700	685,000	3,584,850
2018-19	-	3,110,700	-	3,574,575
2019-20	-	3,110,700	1,080,000	3,555,663
2020-21	-	3,110,700	1,120,000	3,514,350
2021-22	-	3,110,700	1,170,000	3,470,800
2022-23	-	3,110,700	1,215,000	3,419,275
2023-24	-	3,110,700	1,270,000	3,357,150
2024-25	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	\$69,540,000	\$34,282,650	\$89,485,000	\$49,992,288

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Debt Service
General Obligation Bonds and Amortization Schedules

	2011/2012 Actuals	2012/2013 Actuals	2013/2014 Actuals	2014/2015 Budget
Beginning Fund Balance	<u>\$ 72,341,627</u>	<u>\$ 76,032,525</u>	<u>\$ 53,644,274</u>	<u>\$ 55,868,734</u>
Revenue:				
Property Tax	77,770,429	51,969,139	52,118,115	51,991,800
Interest	2,282	2,489	3,019	5,000
Total Revenue	<u>77,772,711</u>	<u>51,971,628</u>	<u>52,121,134</u>	<u>51,996,800</u>
Expenditures:				
Principal retirements	50,080,000	51,465,000	26,820,000	27,920,000
Interest and fiscal charges	24,001,813	22,451,708	23,076,674	21,913,300
Total Expenditures	<u>74,081,813</u>	<u>73,916,708</u>	<u>49,896,674</u>	<u>49,833,300</u>
Income (Loss) from Operations	3,690,898	(21,945,080)	2,224,460	2,163,500
Non-Operating Revenues (Expenses)				
General Obligation Bond Proceeds	-	69,540,000	-	41,000,000
Payment to Refunded Bond Escrow Agent	-	(83,415,163)	-	(41,000,000)
Premium from refunding bonds	-	13,431,992	-	-
Total Non-Operating Revenues (Expenses)	<u>-</u>	<u>(443,171)</u>	<u>-</u>	<u>-</u>
Net Income (Loss)	3,690,898	(22,388,251)	2,224,460	2,163,500
Ending Fund Balance	<u><u>\$ 76,032,525</u></u>	<u><u>\$ 53,644,274</u></u>	<u><u>\$ 55,868,734</u></u>	<u><u>\$ 58,032,234</u></u>

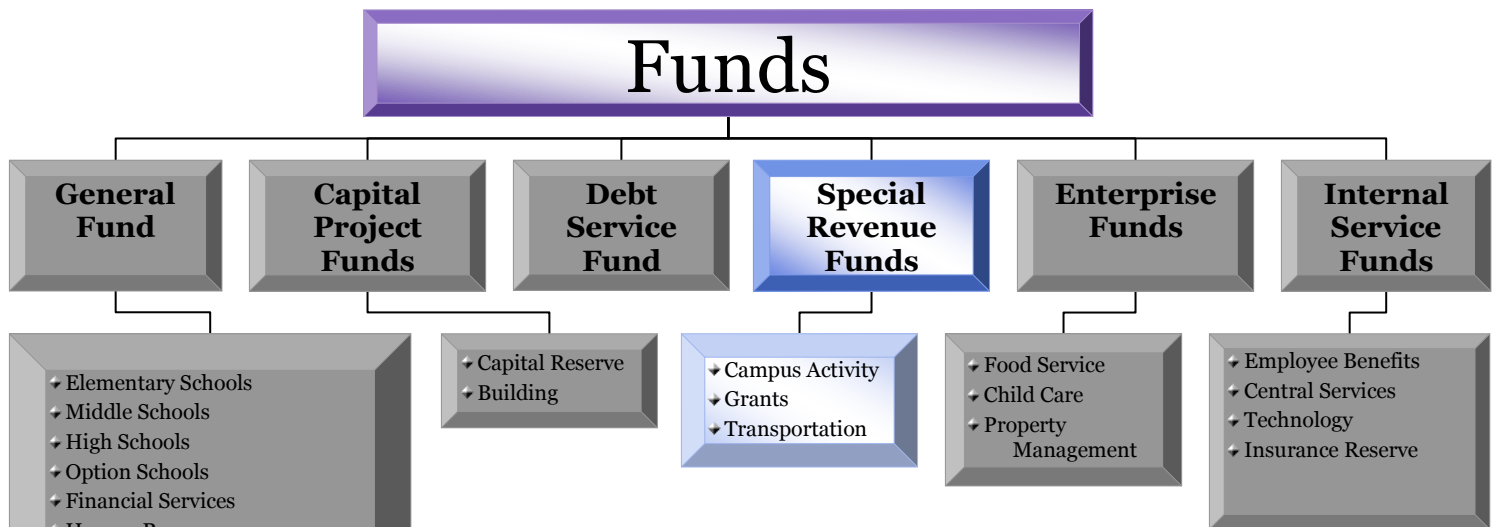
Notes:

There are no FTEs in this fund.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Debt Service
General Obligation Bonds and Amortization Schedules

2014/2015 Estimate	2015/2016 Budget	2016/2017 Planned	2017/2018 Planned	2018/2019 Planned
<u>\$ 55,868,734</u>	<u>\$ 57,732,234</u>	<u>\$ 58,154,559</u>	<u>\$ 58,603,184</u>	<u>\$ 59,111,534</u>
51,991,800	50,191,800	50,191,800	44,691,800	44,691,800
5,000	5,000	5,000	5,000	5,000
<u>51,996,800</u>	<u>50,196,800</u>	<u>50,196,800</u>	<u>44,696,800</u>	<u>44,696,800</u>
27,920,000	29,150,000	30,500,000	26,255,000	27,480,000
22,213,300	20,624,475	19,248,175	17,933,450	16,650,275
<u>50,133,300</u>	<u>49,774,475</u>	<u>49,748,175</u>	<u>44,188,450</u>	<u>44,130,275</u>
1,863,500	422,325	448,625	508,350	566,525
41,000,000	-	-	-	-
(41,000,000)	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,863,500	422,325	448,625	508,350	566,525
<u>\$ 57,732,234</u>	<u>\$ 58,154,559</u>	<u>\$ 58,603,184</u>	<u>\$ 59,111,534</u>	<u>\$ 59,678,059</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
2015/2016
Campus Activity
Schedule of Revenues, Expenditures and Changes in Retained Earnings

	2011/2012 Actuals	2012/2013 Actuals	2013/2014 Actuals	2014/2015 Budget
Beginning Fund Balance	<u>\$ 10,767,925</u>	<u>\$ 10,905,544</u>	<u>\$ 10,966,165</u>	<u>\$ 10,554,730</u>
Revenue:				
Interest	2,951	1,741	4,316	-
Student Activities	6,890,528	6,670,205	6,956,128	6,872,600
Fund Raising	4,189,587	4,123,792	3,916,799	3,801,600
Fees and Dues	6,257,191	5,718,334	6,480,730	6,624,900
Donations	2,873,810	3,501,787	3,635,445	3,800,000
Other	2,100,923	2,258,316	3,060,790	3,401,000
Total Revenue	<u>22,314,990</u>	<u>22,274,175</u>	<u>24,054,208</u>	<u>24,500,100</u>
Expenditures:				
Athletics and Activities	22,675,647	22,810,219	25,055,138	25,400,000
Total Expenditures	<u>22,675,647</u>	<u>22,810,219</u>	<u>25,055,138</u>	<u>25,400,000</u>
Net Income (Loss) from Operations	(360,657)	(536,044)	(1,000,930)	(899,900)
Non-Operating Revenues (Expenses)				
Operating Transfer In	498,276	596,665	589,495	850,000
Operating Transfer Out	-	-	-	-
Total Non-Operating Revenues (Expenses)	<u>498,276</u>	<u>596,665</u>	<u>589,495</u>	<u>850,000</u>
Net Income (Loss)	137,619	60,621	(411,435)	(49,900)
Ending Fund Balance	<u><u>\$ 10,905,544</u></u>	<u><u>\$ 10,966,165</u></u>	<u><u>\$ 10,554,730</u></u>	<u><u>\$ 10,504,830</u></u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Campus Activity
Schedule of Revenues, Expenditures and Changes in Retained Earnings

2014/2015 Estimate	2015/2016 Budget	2016/2017 Planned	2017/2018 Planned	2018/2019 Planned
<u>\$ 10,554,730</u>	<u>\$ 11,084,931</u>	<u>\$ 11,038,551</u>	<u>\$ 10,985,727</u>	<u>\$ 10,926,460</u>
80	-	-	-	-
6,934,760	6,895,890	6,895,890	6,895,890	6,895,890
3,725,002	3,795,073	3,795,073	3,795,073	3,795,073
6,227,331	6,104,841	6,104,841	6,104,841	6,104,841
3,856,699	3,912,592	3,912,592	3,912,592	3,912,592
3,894,081	3,885,452	3,885,452	3,885,452	3,885,452
<u>24,637,953</u>	<u>24,593,848</u>	<u>24,593,848</u>	<u>24,593,848</u>	<u>24,593,848</u>
<u>24,957,752</u>	<u>25,540,228</u>	<u>25,546,672</u>	<u>25,553,115</u>	<u>25,553,115</u>
<u>24,957,752</u>	<u>25,540,228</u>	<u>25,546,672</u>	<u>25,553,115</u>	<u>25,553,115</u>
(319,799)	(946,380)	(952,824)	(959,267)	(959,267)
850,000	900,000	900,000	900,000	900,000
-		-	-	-
<u>850,000</u>	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>
530,201	(46,380)	(52,824)	(59,267)	(59,267)
<u>\$ 11,084,931</u>	<u>\$ 11,038,551</u>	<u>\$ 10,985,727</u>	<u>\$ 10,926,460</u>	<u>\$ 10,867,193</u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Grants
Schedule of Revenues, Expenditures and Changes in Retained Earnings

	2011/2012	2012/2013	2013/2014	2014/2015
	Actuals	Actuals	Actuals	Budget
Beginning Fund Balance	<u>\$ 2,003,922</u>	<u>\$ 2,900,673</u>	<u>\$ 3,695,034</u>	<u>\$ 5,986,671</u>
Revenue:				
Federal	41,412,278	40,897,207	40,097,509	38,002,400
State	4,208,166	1,426,885	10,207,824	18,230,700
Other	654,213	1,128,965	2,937,859	1,799,400
Total Revenue	<u>46,274,657</u>	<u>43,453,057</u>	<u>53,243,192</u>	<u>58,032,500</u>
Expenditures:				
General Administration	3,579,764	3,818,037	3,546,878	4,580,600
School Administration	845,314	-	47,705	174,200
General Instruction	9,828,539	10,349,712	10,347,176	15,531,600
Special Ed Instruction	13,946,310	12,683,152	13,694,340	12,746,100
Instructional Support	16,078,791	15,442,800	15,552,338	13,871,200
Operations and Maintenance	781,467	164,459	7,579,148	10,994,600
Transportation	317,721	200,536	183,970	134,200
Total Expenditures	<u>45,377,906</u>	<u>42,658,696</u>	<u>50,951,555</u>	<u>58,032,500</u>
Net Income (Loss) from Operations	896,751	794,361	2,291,637	-
Non-Operating Revenues (Expenses):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Total Non-Operating Revenues (Expenses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss)	896,751	794,361	2,291,637	-
Ending Fund Balance	<u><u>\$ 2,900,673</u></u>	<u><u>\$ 3,695,034</u></u>	<u><u>\$ 5,986,671</u></u>	<u><u>\$ 5,986,671</u></u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Grants
Schedule of Revenues, Expenditures and Changes in Retained Earnings

2014/2015 Estimate	2015/2016 Budget	2016/2017 Planned	2017/2018 Planned	2018/2019 Planned
\$ 5,986,671	\$ 5,986,671	\$ 5,986,671	\$ 5,986,671	\$ 5,986,671
41,934,032	45,041,532	32,742,343	32,742,343	32,742,343
2,463,896	2,463,896	15,707,319	15,707,319	15,707,319
10,204,666	4,704,666	1,550,338	1,550,338	1,550,338
54,602,594	52,210,094	50,000,000	50,000,000	50,000,000
5,483,107	5,483,107	5,020,923	5,020,923	5,020,923
203,814	203,814	186,634	186,634	186,634
9,758,043	12,865,543	8,935,512	8,935,512	8,935,512
13,100,467	13,100,467	11,996,194	11,996,194	11,996,194
15,524,541	15,524,541	14,215,938	14,215,938	14,215,938
10,412,926	4,912,926	9,535,193	9,535,193	9,535,193
119,696	119,696	109,606	109,606	109,606
54,602,594	52,210,094	50,000,000	50,000,000	50,000,000
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ 5,986,671	\$ 5,986,671	\$ 5,986,671	\$ 5,986,671	\$ 5,986,671

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Transportation
Schedule of Revenues, Expenditures and Changes in Retained Earnings

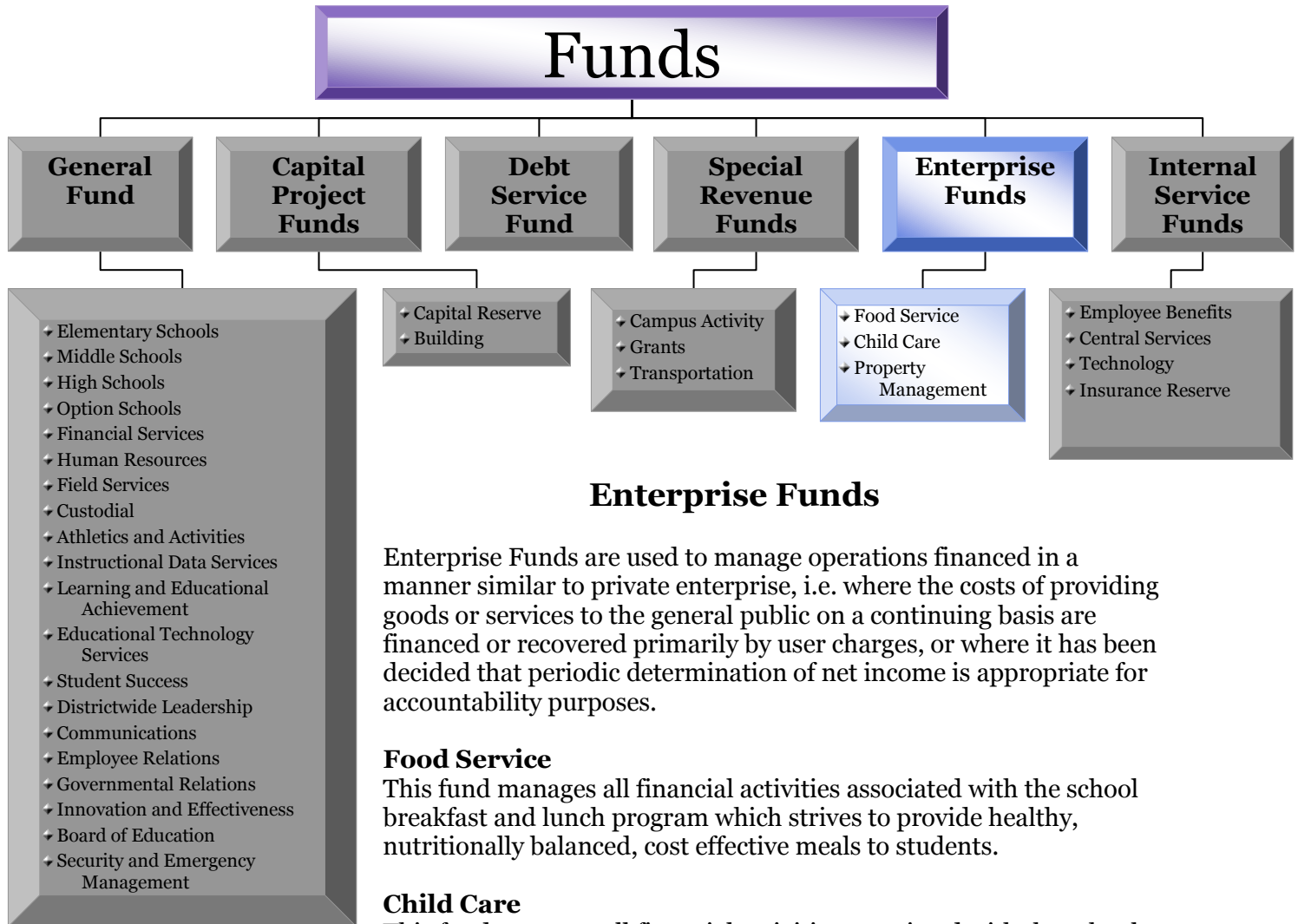
	2011/2012 Actuals	2012/2013 Actuals	2013/2014 Actuals	2014/2015 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 587,817
Revenue:				
Tuition, Fees and Dues	3,372,721	3,568,982	3,724,869	3,755,000
Other Revenue	4,778,855	4,805,685	5,082,849	4,850,000
Total Revenues	8,151,576	8,374,667	8,807,718	8,605,000
Expenditures:				
Salaries and Benefits	16,526,341	17,004,924	17,634,258	18,809,900
Purchased Services	313,280	324,752	375,106	555,000
Materials and Supplies	3,647,970	3,996,980	4,092,940	4,334,400
Capital and Equipment	7,124	259,621	-	8,000
Vehicles	-	-	-	2,100,000
Total Expenditures	20,494,715	21,586,277	22,102,304	25,807,300
Income (Loss) from Operations	(12,343,139)	(13,211,610)	(13,294,586)	(17,202,300)
Non-Operating Revenues (Expenses):				
Operating Transfer In*	12,343,139	13,211,610	13,882,403	16,702,300
Operating Transfer Out	-	-	-	-
Total Non-Operating Revenue (Expenses)	12,343,139	13,211,610	13,882,403	16,702,300
Net Income (Loss)	-	-	587,817	(500,000)
Ending Fund Balance	\$ -	\$ -	\$ 587,817	\$ 87,817

* 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
2015/2016
Transportation
Schedule of Revenues, Expenditures and Changes in Retained Earnings

2014/2015 Estimate	2015/2016 Budget	2016/2017 Planned	2017/2018 Planned	2018/2019 Planned
\$ 587,817	\$ 587,817	\$ 587,817	\$ 587,817	\$ 587,817
3,572,000	3,506,250	3,506,250	3,506,250	3,506,250
5,009,154	4,900,000	4,900,000	4,900,000	4,900,000
8,581,154	8,406,250	8,406,250	8,406,250	8,406,250
17,801,310	18,909,202	18,980,396	19,051,591	19,051,591
516,027	571,711	571,711	571,711	571,711
4,794,439	4,975,200	4,975,200	4,975,200	4,975,200
25,500	25,500	25,500	25,500	25,500
2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
25,237,276	26,581,613	26,652,807	26,724,002	26,724,002
(16,656,122)	(18,175,363)	(18,246,557)	(18,317,752)	(18,317,752)
16,656,122	18,175,363	18,246,557	18,317,752	18,317,752
-	-	-	-	-
16,656,122	18,175,363	18,246,557	18,317,752	18,317,752
-	-	-	-	-
\$ 587,817	\$ 587,817	587,817	\$ 587,817	\$ 587,817





JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Food Service
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2011/2012 Actuals	2012/2013 Actuals	2013/2014 Actuals	2014/2015 Budget
Beginning Fund Balance	\$ 6,014,666	\$ 7,336,247	\$ 7,452,665	\$ 6,720,573
Revenue:				
Food Sales	10,870,708	10,668,730	9,652,874	10,443,000
Service Contracts	644,276	380,732	177,578	185,100
Total Revenue	11,514,984	11,049,462	9,830,452	10,628,100
Expenditures:				
Purchased Food	8,673,045	10,013,422	9,223,898	10,379,000
USDA Commodities	1,398,928	1,272,599	1,469,677	1,600,000
Salaries and Benefits	10,378,755	10,651,675	10,812,478	11,223,900
Administrative Services	618,850	632,356	811,822	645,000
Utilities	350,040	341,803	350,834	353,700
Supplies	1,188,626	1,312,566	1,035,445	1,059,900
Repairs and Maintenance	56,212	35,365	35,580	43,000
Depreciation	324,801	321,206	316,329	334,300
Other	2,184	2,951	3,327	3,000
Total Expenditures	22,991,441	24,583,943	24,059,390	25,641,800
Income (Loss) from Operations	(11,476,457)	(13,534,481)	(14,228,938)	(15,013,700)
Non-Operating Revenues (Expenses):				
USDA Commodities	1,518,019	1,264,281	1,465,322	1,500,000
Federal/State Reimbursement	11,198,948	12,255,798	11,924,111	12,964,800
Interest Revenues	-	-	10,489	-
Interest Expense	-	-	-	-
Gain (Loss) on Sale of Fixed Assets	(3,695)	(4,433)	-	(5,000)
Total Non-operating Revenue (Expenses)	12,713,272	13,515,646	13,399,922	14,459,800
Net Income (Loss)	1,236,815	(18,835)	(829,016)	(553,900)
Capital Contributions	84,766	135,253	96,924	-
Increase (Decrease) in Retained Earnings	1,321,581	116,418	(732,092)	(553,900)
Ending Fund Balance	\$ 7,336,247	\$ 7,452,665	\$ 6,720,573	\$ 6,166,673

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Food Service
Schedule of Revenues, Expenses and Changes in Retained Earnings

2014/2015 Estimate	2015/2016 Budget	2016/2017 Planned	2017/2018 Planned	2018/2019 Planned
\$ 6,720,573	\$ 6,454,577	\$ 6,333,099	\$ 6,127,339	\$ 5,780,210
10,519,000	10,727,040	10,834,310	10,942,653	11,052,080
141,117	140,597	140,597	140,597	140,597
10,660,117	10,867,637	10,974,907	11,083,250	11,192,677
10,081,713	10,279,754	10,588,147	10,905,791	11,232,965
1,600,000	1,585,000	1,500,000	1,500,000	1,500,000
10,889,734	11,202,927	11,245,178	11,287,429	11,287,429
838,596	820,779	828,987	837,277	845,650
348,375	348,375	351,859	355,378	358,932
882,033	944,368	953,812	963,350	972,984
25,000	30,000	30,000	30,000	30,000
331,662	331,662	331,662	331,662	331,662
4,000	4,000	4,000	4,000	4,000
25,001,113	25,546,865	25,833,645	26,214,887	26,563,622
(14,340,996)	(14,679,228)	(14,858,738)	(15,131,637)	(15,370,945)
1,500,000	1,535,000	1,500,000	1,500,000	1,500,000
12,575,000	13,022,750	13,152,978	13,284,508	13,417,353
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
14,075,000	14,557,750	14,652,978	14,784,508	14,917,353
(265,996)	(121,478)	(205,760)	(347,129)	(453,592)
-	-	-	-	-
(265,996)	(121,478)	(205,760)	(347,129)	(453,592)
\$ 6,454,577	\$ 6,333,099	\$ 6,127,339	\$ 5,780,210	\$ 5,326,618

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Child Care
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2011/2012 Actuals	2012/2013 Actuals	2013/2014 Actuals	2014/2015 Budget
Beginning Fund Balance	\$ 4,114,804	\$ 4,358,158	\$ 4,800,503	\$ 5,665,774
Revenue:				
Service Contracts	1,070,668	1,066,397	1,081,867	1,094,000
Tuition	8,797,056	9,564,204	10,029,489	10,755,000
Other State Revenue*	-	-	-	5,521,500
Total Revenue	9,867,724	10,630,601	11,111,356	17,370,500
Expenses:				
Salaries and Benefits	10,881,587	11,522,873	12,430,609	13,140,600
Administrative Services	1,422,403	1,332,556	1,856,004	1,903,700
Utilities	15,274	15,381	15,151	16,500
Supplies	658,648	701,736	643,653	1,285,200
Repairs and Maintenance	1,439	18,537	8,814	11,500
Rent	661,465	639,011	683,386	697,000
Depreciation	19,881	20,991	24,185	22,000
Other	4,074	2,238	7,451	4,500
Total Expenses	13,664,771	14,253,323	15,669,253	17,081,000
Income (Loss) from Operations	(3,797,047)	(3,622,722)	(4,557,897)	289,500
Non-Operating Revenues (Expenses):				
Capital Contributions	-	-	-	-
Interest Revenues	-	-	23,529	-
Interest Expense	-	-	-	-
Gain (Loss) on Sale of Fixed Assets	(168)	-	-	-
Operating Transfer In	4,040,569	4,065,067	5,399,639	-
Operating Transfer Out	-	-	-	-
Total Non-operating Revenue (Expenses)	4,040,401	4,065,067	5,423,168	-
Net Income (Loss)	243,354	442,345	865,271	289,500
Ending Fund Balance	\$ 4,358,158	\$ 4,800,503	\$ 5,665,774	\$ 5,955,274

*Beginning in 2014/2015 state funding for the Colorado Preschool Program is being receipted directly in the Child Care Fund as revenue and will no longer be reflected as an operating transfer in from the General Fund.

**Kindergarten revenue moved to the General Fund in 2015/2016. Schools with Kindergarten fund balances in the Child Care Fund will have one year to spend down this balance.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Child Care
Schedule of Revenues, Expenses and Changes in Retained Earnings

2014/2015 Estimate	2015/2016 Budget	2016/2017 Planned	2017/2018 Planned	2018/2019 Planned
\$ 5,665,774	\$ 6,067,710	\$ 4,232,680	\$ 3,796,865	\$ 3,325,938
1,047,038	1,060,076	1,060,076	1,060,076	1,060,076
10,256,073	5,565,217	5,843,478	5,843,478	6,135,652
5,527,950	5,736,963	5,736,963	5,736,963	5,736,963
16,831,061	12,362,256	12,640,517	12,640,517	12,932,691
12,993,105	10,291,475	9,411,729	9,446,390	9,481,051
2,009,366	2,126,943	2,109,316	2,109,316	2,109,316
16,683	17,606	18,046	18,497	18,959
696,323	970,849	749,753	749,753	749,753
4,397	15,955	15,955	15,955	15,955
683,490	745,652	745,652	745,652	745,652
21,602	24,029	21,104	21,104	21,104
4,159	4,777	4,777	4,777	4,777
16,429,125	14,197,286	13,076,332	13,111,444	13,146,567
401,936	(1,835,030)	(435,815)	(470,927)	(213,876)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
401,936	(1,835,030)	(435,815)	(470,927)	(213,876)
\$ 6,067,710	\$ 4,232,680	\$ 3,796,865	\$ 3,325,938	\$ 3,112,062

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Property Management
Schedule of Revenues, Expenses and Changes in Retained Earnings

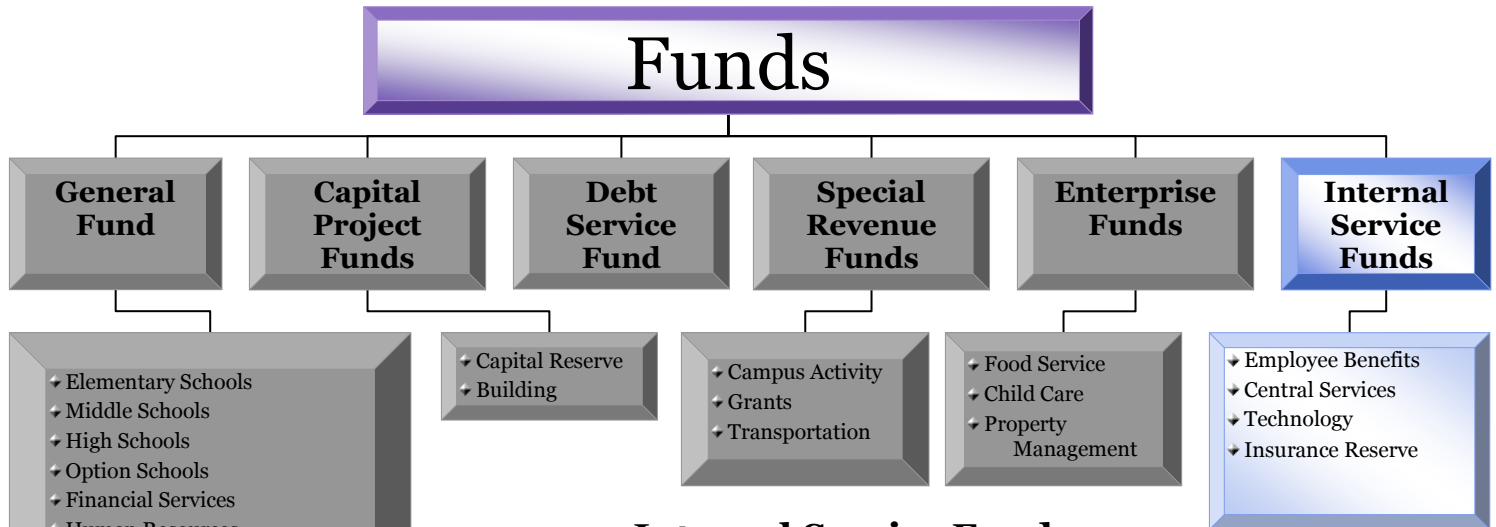
	2011/2012 Actuals	2012/2013 Actuals	2013/2014 Actuals	2014/2015 Budget
Beginning Fund Balance	<u>\$ 4,180,544</u>	<u>\$ 4,499,784</u>	<u>\$ 4,998,512</u>	<u>\$ 5,280,698</u>
Revenue:				
Service Contracts	1,595,449	1,796,862	1,920,377	2,237,000
Total Revenue	<u>1,595,449</u>	<u>1,796,862</u>	<u>1,920,377</u>	<u>2,237,000</u>
Expenses:				
Salaries and Benefits	833,384	824,702	847,673	1,115,100
Administrative Services	104,919	123,105	357,844	346,000
Utilities	176,243	183,866	209,248	215,000
Supplies	87,514	75,775	106,253	522,400
Repair and Maintenance	-	2,770	-	5,500
Other	6,115	12,855	37,123	20,000
Depreciation Expense	68,034	68,082	84,700	85,000
Total Expenses	<u>1,276,209</u>	<u>1,291,155</u>	<u>1,642,841</u>	<u>2,309,000</u>
Income (Loss) from Operations	319,240	505,707	277,536	(72,000)
Non-Operating Revenues (Expenses):				
Interest Revenues	-	-	-	-
Interest Expense	-	-	-	-
Gain (Loss) on Sale of Fixed Assets	-	(6,979)	4,650	-
Operating Transfer In	-	-	-	-
Operating Transfer Out*	-	-	-	(200,000)
Total Non-Operating Revenue (Expenses)	<u>-</u>	<u>(6,979)</u>	<u>4,650</u>	<u>(200,000)</u>
Net Income (Loss)	319,240	498,728	282,186	(272,000)
Ending Fund Balance	<u><u>\$ 4,499,784</u></u>	<u><u>\$ 4,998,512</u></u>	<u><u>\$ 5,280,698</u></u>	<u><u>\$ 5,008,698</u></u>

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

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Property Management
Schedule of Revenues, Expenses and Changes in Retained Earnings

2014/2015 Estimate	2015/2016 Budget	2016/2017 Planned	2017/2018 Planned	2018/2019 Planned
\$ 5,280,698	\$ 5,355,853	\$ 5,249,603	\$ 5,123,242	\$ 4,992,089
2,175,799	2,135,000	2,135,000	2,135,000	2,135,000
2,175,799	2,135,000	2,135,000	2,135,000	2,135,000
959,437	1,021,165	1,041,276	1,046,068	1,046,068
364,932	402,202	402,202	402,202	402,202
215,978	218,000	218,000	218,000	218,000
227,899	231,485	231,485	231,485	231,485
1,500	500	500	500	500
38,000	40,000	40,000	40,000	40,000
92,898	127,898	127,898	127,898	127,898
1,900,644	2,041,250	2,061,361	2,066,153	2,066,153
275,155	93,750	73,639	68,847	68,847
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
75,155	(106,250)	(126,361)	(131,153)	(131,153)
\$ 5,355,853	\$ 5,249,603	\$ 5,123,242	\$ 4,992,089	\$ 4,860,936





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
2015/2016
Employee Benefits
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2011/2012 Actuals	2012/2013 Actuals	2013/2014 Actuals	2014/2015 Budget
Beginning Fund Balance	<u>\$ 14,019,117</u>	<u>\$ 14,225,219</u>	<u>\$ 14,332,467</u>	<u>\$ 14,219,943</u>
Revenue				
Insurance Premiums	6,804,726	6,490,388	5,832,044	5,746,000
Total Revenues	<u>6,804,726</u>	<u>6,490,388</u>	<u>5,832,044</u>	<u>5,746,000</u>
Expenses				
Salaries and Benefits	64,015	68,578	63,178	75,900
Claim Losses	5,646,411	5,387,551	5,147,607	5,611,000
Premiums Paid	265,980	240,107	80,413	58,000
Administration	622,218	686,904	702,629	850,100
Total Expenses	<u>6,598,624</u>	<u>6,383,140</u>	<u>5,993,827</u>	<u>6,595,000</u>
Income (Loss) from Operations	206,102	107,248	(161,783)	(849,000)
Non-Operating Revenues (Expenses)				
Interest Revenue	-	-	49,259	-
Interest Expense	-	-	-	-
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Total Non-operating Revenue (Expenses)	<u>-</u>	<u>-</u>	<u>49,259</u>	<u>-</u>
Net Income (Loss)	206,102	107,248	(112,524)	(849,000)
Ending Fund Balance	<u><u>\$ 14,225,219</u></u>	<u><u>\$ 14,332,467</u></u>	<u><u>\$ 14,219,943</u></u>	<u><u>\$ 13,370,943</u></u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Employee Benefits
Schedule of Revenues, Expenses and Changes in Retained Earnings

2014/2015 Estimate	2015/2016 Budget	2016/2017 Planned	2017/2018 Planned	2018/2019 Planned
\$ 14,219,943	\$ 13,827,163	\$ 12,735,567	\$ 11,497,871	\$ 10,260,175
5,656,155	5,892,100	5,746,000	5,746,000	5,746,000
5,656,155	5,892,100	5,746,000	5,746,000	5,746,000
61,513	193,296	193,296	193,296	193,296
5,319,776	6,079,300	6,079,300	6,079,300	6,079,300
55,784	60,000	60,000	60,000	60,000
611,862	651,100	651,100	651,100	651,100
6,048,935	6,983,696	6,983,696	6,983,696	6,983,696
(392,780)	(1,091,596)	(1,237,696)	(1,237,696)	(1,237,696)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(392,780)	(1,091,596)	(1,237,696)	(1,237,696)	(1,237,696)
\$ 13,827,163	\$ 12,735,567	\$ 11,497,871	\$ 10,260,175	\$ 9,022,479

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Central Services
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2011/2012 Actuals	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget
Beginning Fund Balance	<u>\$ 1,953,887</u>	<u>\$ 1,876,120</u>	<u>\$ 2,093,951</u>	<u>\$ 1,466,531</u>
Revenue				
Fees, Charges and Other Revenue	3,503,078	3,698,218	3,461,272	3,260,000
Total Revenues	<u>3,503,078</u>	<u>3,698,218</u>	<u>3,461,272</u>	<u>3,260,000</u>
Expenditures				
Salaries and Benefits	1,043,451	1,062,297	1,019,086	955,800
Utilities	6,582	5,125	3,355	3,400
Supplies	1,352,348	1,243,467	1,381,923	1,367,500
Repairs and Maintenance	668,205	663,920	360,403	401,800
Depreciation	257,695	251,531	290,138	328,400
Other	3,585	1,355	342	-
Administration	248,979	252,412	284,364	236,100
Total Expenditures	<u>3,580,845</u>	<u>3,480,107</u>	<u>3,339,611</u>	<u>3,293,000</u>
Income (Loss) from Operations	(77,767)	218,111	121,661	(33,000)
Non-Operating Revenues (Expenses)				
Interest Revenue	-	-	2,701	-
Interest Expense	-	-	-	-
Gain (Loss) on Sale of Fixed Assets	-	(280)	(1,782)	-
Operating Transfer In	-	-	-	-
Operating Transfer Out*	-	-	(750,000)	-
Total Non-operating Revenue (Expenses)	<u>-</u>	<u>(280)</u>	<u>(749,081)</u>	<u>-</u>
Net Income (Loss)	(77,767)	217,831	(627,420)	(33,000)
Ending Fund Balance	<u>\$ 1,876,120</u>	<u>\$ 2,093,951</u>	<u>\$ 1,466,531</u>	<u>\$ 1,433,531</u>

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

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Central Services
Schedule of Revenues, Expenses and Changes in Retained Earnings

2014/2015 Estimate	2015/2016 Budget	2016/2017 Planned	2017/2018 Planned	2018/2019 Planned
\$ 1,466,531	\$ 1,652,241	\$ 1,739,238	\$ 1,827,630	\$ 1,912,418
3,267,653	3,260,000	3,260,000	3,260,000	3,260,000
3,267,653	3,260,000	3,260,000	3,260,000	3,260,000
849,875	928,408	932,013	935,617	935,617
3,429	3,400	3,400	3,400	3,400
1,322,972	1,304,900	1,304,900	1,304,900	1,304,900
366,493	365,200	365,200	365,200	365,200
321,675	345,338	345,338	345,338	345,338
4,201	-	-	-	-
202,562	220,757	220,757	220,757	220,757
3,071,207	3,168,003	3,171,608	3,175,212	3,175,212
196,446	91,997	88,392	84,788	84,788
-	-	-	-	-
-	-	-	-	-
(10,736)	(5,000)	-	-	-
-	-	-	-	-
-	-	-	-	-
(10,736)	(5,000)	-	-	-
185,710	86,997	88,392	84,788	84,788
\$ 1,652,241	\$ 1,739,238	\$ 1,827,630	\$ 1,912,418	\$ 1,997,206

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Technology
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2011/2012 Actuals	2012/2013 Actuals	2013/2014 Actuals	2014/2015 Budget
Beginning Fund Balance	9,437,465	8,193,121	8,181,320	11,919,728
Revenue				
Billing for Service	714,324	588,921	613,195	696,300
Infrastructure Support	11,076,700	10,662,200	11,632,900	11,667,500
Telecom	2,282,500	2,282,500	2,282,500	2,282,500
Other	1,449,721	1,236,856	1,414,889	1,400,000
Total Revenues	15,523,245	14,770,477	15,943,484	16,046,300
Expenses				
Salaries and Benefits	9,670,774	9,933,764	10,277,240	12,340,500
Utilities	871,513	417,750	281,641	36,500
Supplies	522,843	756,293	472,842	417,800
Repairs and Maintenance	2,951,828	2,889,818	3,100,318	3,778,300
Depreciation	3,133,259	3,945,973	3,643,324	4,382,100
Other	5,320	12,330	8,188	-
Administration	1,987,086	2,221,289	2,656,920	2,751,200
Total Expenses	19,142,623	20,177,217	20,440,473	23,706,400
Income (Loss) from Operations	(3,619,378)	(5,406,740)	(4,496,989)	(7,660,100)
Non-Operating Revenues (Expenses)				
Interest Revenue	-	-	-	-
Interest Expense	(33,867)	(33,378)	(36,902)	(50,000)
Gain (Loss) on Sale of Fixed Assets	(41,099)	(21,683)	(156,001)	-
Operating Transfer In	2,450,000	5,450,000	8,428,300	10,120,000
Operating Transfer Out	-	-	-	-
Total Non-Operating Revenue (Expenses)	2,375,034	5,394,939	8,235,397	10,070,000
Net Income (loss)	(1,244,344)	(11,801)	3,738,408	2,409,900
Ending Fund Balance	8,193,121	8,181,320	11,919,728	14,329,628

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Technology
Schedule of Revenues, Expenses and Changes in Retained Earnings

2014/2015 Estimate	2015/2016 Budget	2016/2017 Planned	2017/2018 Planned	2018/2019 Planned
11,919,728	15,548,165	13,205,553	10,218,136	7,370,599
696,300	485,100	485,100	485,100	485,100
11,667,500	12,067,125	12,119,449	12,171,773	12,171,773
2,282,500	2,282,500	2,282,500	2,282,500	2,282,500
1,400,000	1,110,000	1,098,900	1,076,922	1,044,614
16,046,300	15,944,725	15,985,949	16,016,295	15,983,987
11,612,145	13,400,563	13,452,887	13,505,211	13,505,211
39,632	47,781	47,781	47,781	47,781
366,768	186,312	186,312	186,312	186,312
3,456,948	6,359,758	6,190,186	6,119,184	5,223,179
4,298,442	5,662,516	6,564,246	6,478,606	6,652,637
-	-	-	-	-
2,676,928	2,750,407	2,651,954	2,646,738	2,610,640
22,450,863	28,407,337	29,093,366	28,983,832	28,225,760
(6,404,563)	(12,462,612)	(13,107,417)	(12,967,537)	(12,241,773)
-	-	-	-	-
-	-	-	-	-
(87,000)	-	-	-	-
10,120,000	10,120,000	10,120,000	10,120,000	10,120,000
-	-	-	-	-
10,033,000	10,120,000	10,120,000	10,120,000	10,120,000
3,628,437	(2,342,612)	(2,987,417)	(2,847,537)	(2,121,773)
15,548,165	13,205,553	10,218,136	7,370,599	5,248,826

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Insurance Reserve
Schedule of Revenues, Expenses and Changes in Retained Earnings

	2011/2012 Actuals	2012/2013 Actuals	2013/2014 Actuals	2014/2015 Budget
Beginning Fund Balance	<u>\$ 8,015,769</u>	<u>\$ 8,553,883</u>	<u>\$ 8,485,292</u>	<u>\$ 7,382,601</u>
Revenue				
Fees and Other Revenue	906,902	1,181,776	1,277,805	1,134,500
Services	42,750	36,750	70,250	52,000
Total Revenues	<u>949,652</u>	<u>1,218,526</u>	<u>1,348,055</u>	<u>1,186,500</u>
Expenditures				
Salaries and Benefits	1,978,914	2,049,867	2,224,660	554,100
Depreciation	31,510	39,088	23,993	200,000
Premiums	1,770,687	1,785,272	1,981,700	2,327,500
Claim Losses	2,710,483	3,408,086	4,478,377	4,872,000
Administration	500,944	603,504	504,490	430,500
Total Expenditures	<u>6,992,538</u>	<u>7,885,817</u>	<u>9,213,220</u>	<u>8,384,100</u>
Income (Loss) from Operations	(6,042,886)	(6,667,291)	(7,865,165)	(7,197,600)
Non-Operating Revenues (Expenses)				
Interest Revenue	-	-	44,874	-
Interest Expense	-	-	-	-
Gain (Loss) on Sale of Fixed Assets	-	-	-	-
Operating Transfer In	6,581,000	6,598,700	6,717,600	4,865,500
Operating Transfer Out	-	-	-	-
Total Non-Operating Revenue (Expenses)	<u>6,581,000</u>	<u>6,598,700</u>	<u>6,762,474</u>	<u>4,865,500</u>
Net Income (Loss)*	538,114	(68,591)	(1,102,691)	(2,332,100)
Ending Fund Balance	<u><u>\$ 8,553,883</u></u>	<u><u>\$ 8,485,292</u></u>	<u><u>\$ 7,382,601</u></u>	<u><u>\$ 5,050,501</u></u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Insurance Reserve
Schedule of Revenues, Expenses and Changes in Retained Earnings

2014/2015 Estimate	2015/2016 Budget	2016/2017 Planned	2017/2018 Planned	2018/2019 Planned
\$ 7,382,601	\$ 6,500,857	\$ 4,585,335	\$ 2,669,813	\$ 754,291
1,109,020	904,000	904,000	904,000	904,000
40,893	52,000	52,000	52,000	52,000
1,149,913	956,000	956,000	956,000	956,000
532,456	556,568	558,729	560,889	560,889
-	-	-	-	-
2,136,717	2,360,822	2,360,822	2,360,822	2,360,822
3,696,548	4,351,600	4,351,600	4,351,600	4,351,600
353,861	470,500	470,500	470,500	470,500
6,719,582	7,739,490	7,741,651	7,743,811	7,743,811
(5,569,669)	(6,783,490)	(6,785,651)	(6,787,811)	(6,787,811)
-	-	-	-	-
-	-	-	-	-
(177,575)	-	-	-	-
4,865,500	4,867,968	4,870,129	4,872,289	4,872,289
-	-	-	-	-
4,687,925	4,867,968	4,870,129	4,872,289	4,872,289
(881,744)	(1,915,522)	(1,915,522)	(1,915,522)	(1,915,522)
\$ 6,500,857	\$ 4,585,335	\$ 2,669,813	\$ 754,291	\$ (1,161,231)



Building Bright Futures

Jefferson County General Information

Jefferson County, Colorado, covers over 773 square 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 28 open space parks and properties that cover more than 53,000 acres. Jefferson County also boasts 227 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.

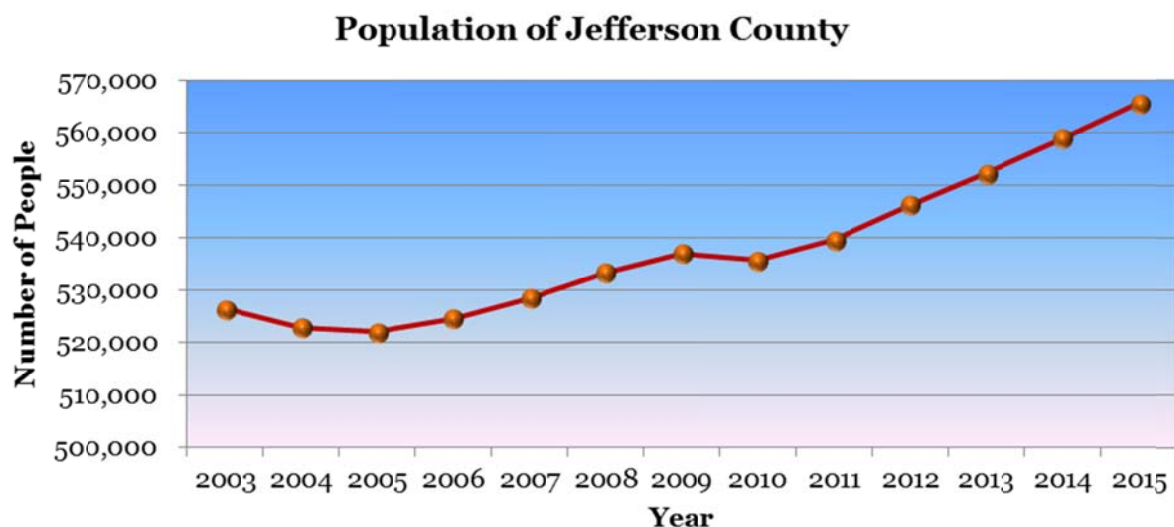


Jefferson County, Colorado

Jefferson County sits at the foot of the Rockies; however, despite popular belief, the climate is extremely temperate with over 245 days of sunshine each year. Combined with the moderate averages of 40 percent humidity, 17.8 inches of precipitation, and 72.4 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.

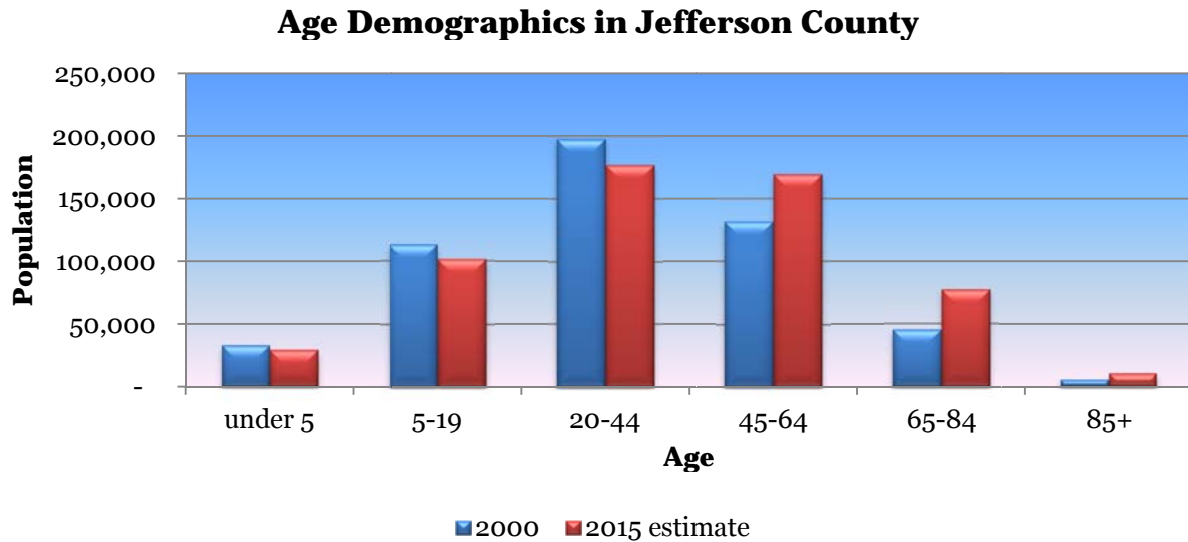
Population Demographics

There are many cities and areas that make up Jefferson County, which is the fourth 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.

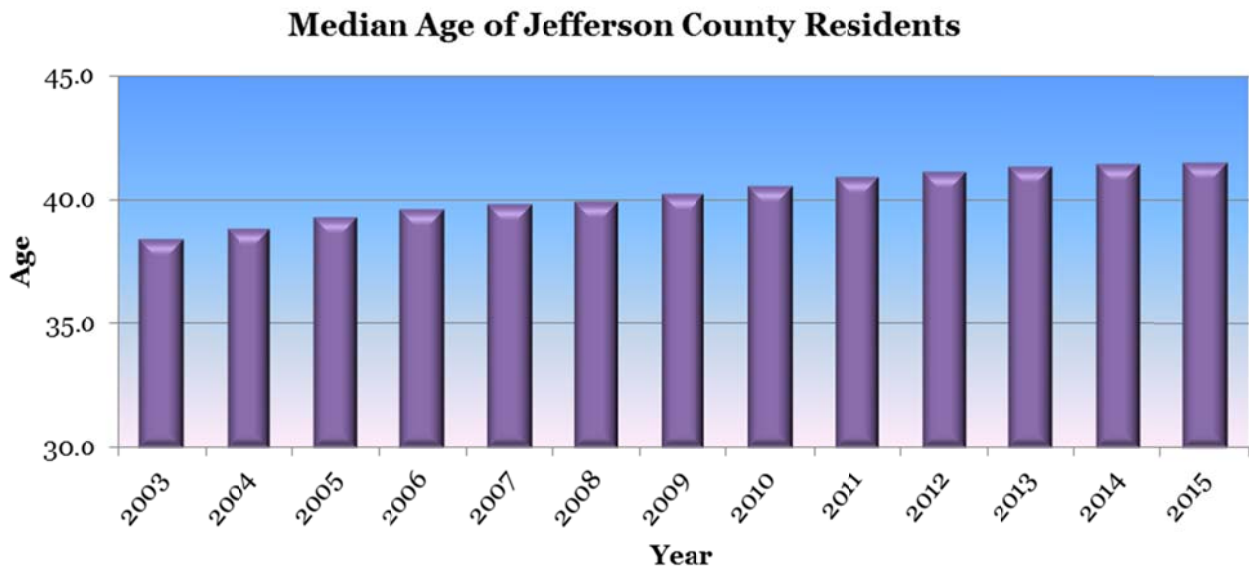


Age Demographics

Jefferson County's population is aging. The graph below demonstrates a decreasing percentage of population in the 19-year-old and under demographic. 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.

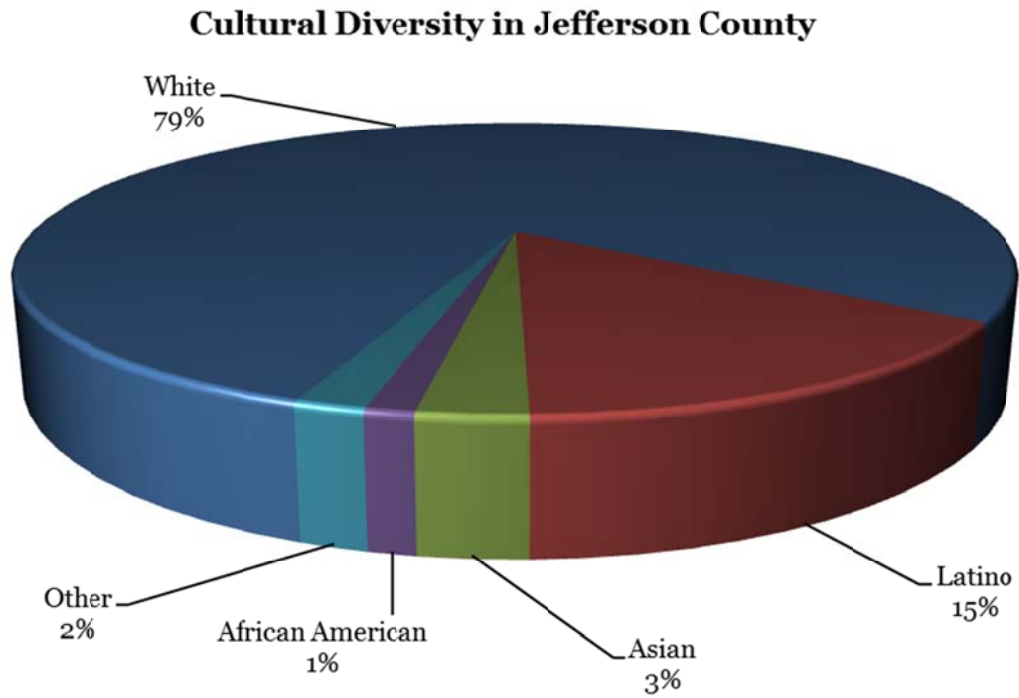


The median age of the citizens of Jefferson County can be found in the following table. As the graph shows, the median age continues to increase and is currently over 40 years of age.



Cultural Diversity

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





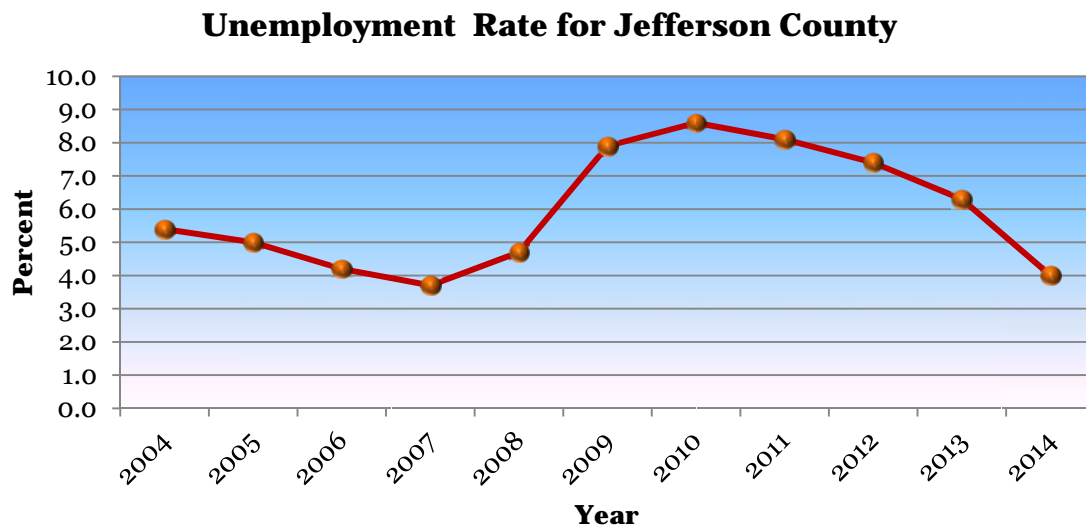
Employment Information

Jefferson County has a highly technical and diverse workforce of over 301,000 people. Jefferson County School District has consistently been the largest employer in the county. Below is a table of the top 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	13,000*
Denver Federal Center	Federal Government Office	6,200
Lockheed Martin Astronautics	Aerospace & Defense Systems	4,700
Jefferson County	County Government	3,000
MillerCoors	Beverages	2,500
Exempla - Lutheran Medical Center	Medical Services	2,050
Terumo BCT	Medical Devices and Technology	1,990
CaridianBCT, Inc.	Medical Technology	1,720
Saint Anthony Hospital	Medical Services	1,600
United Launch Alliance	Space Launch Systems	1,220
Ball Corporation	Aerospace Manufacturer	1,220
First Bank Holding Co. of Colorado	Financial Services	1,100

Source: Jefferson County Economic Council

*Does not include temporary or substitute workers.



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
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
2013	51,797,513,819	4,123,082,100
2014	52,206,241,206	4,155,616,800

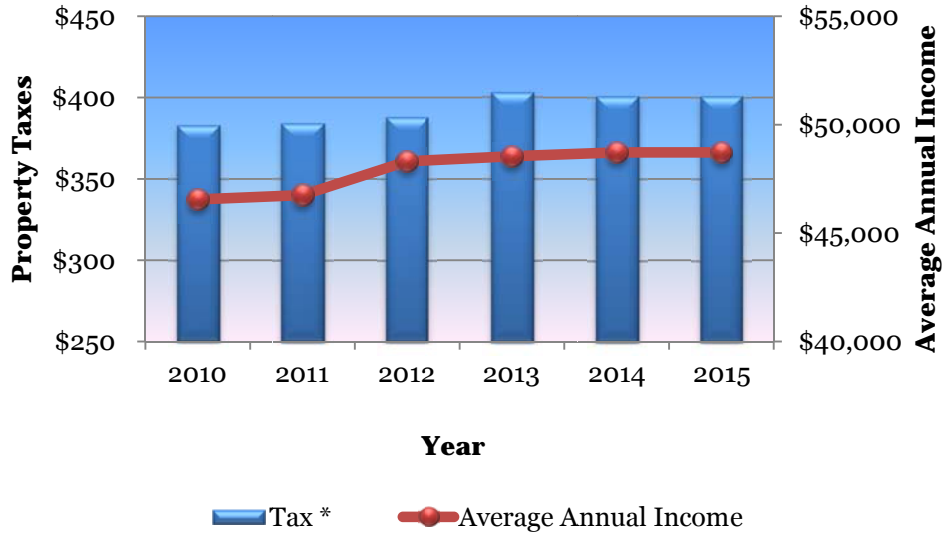
Once the assessed valuation is determined, property taxes can be calculated by multiplying the assessed valuation times the millage rate. A mill is one tenth of one cent, and the millage rate varies from year to year depending on numerous factors. The following graphs and tables are an historical look 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
2009	48.284	\$ 384	\$46,807
2010	48.145	\$ 383	\$46,553
2011	48.210	\$ 384	\$46,748
2012	48.721	\$ 388	\$48,308
2013	50.616	\$ 403	\$48,542
2014	50.368	\$ 401	\$48,724
2015	50.369	\$ 401	\$48,724

Source: Jefferson Economic Council

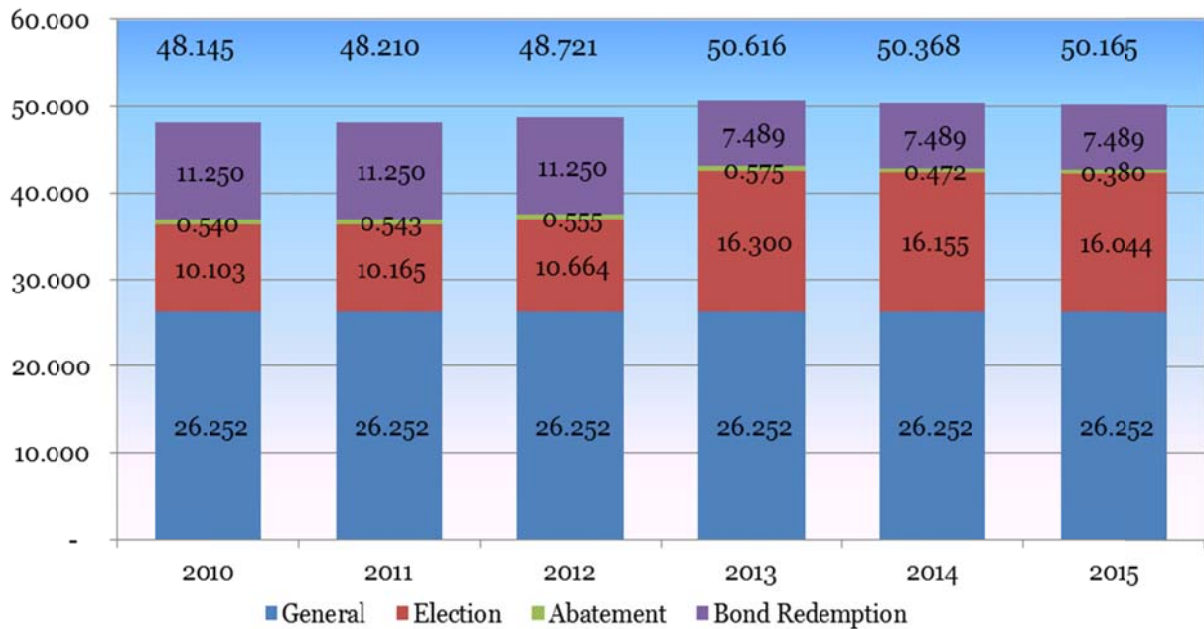
* Tax is annual taxes paid per \$100,000 of assessed home value.

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

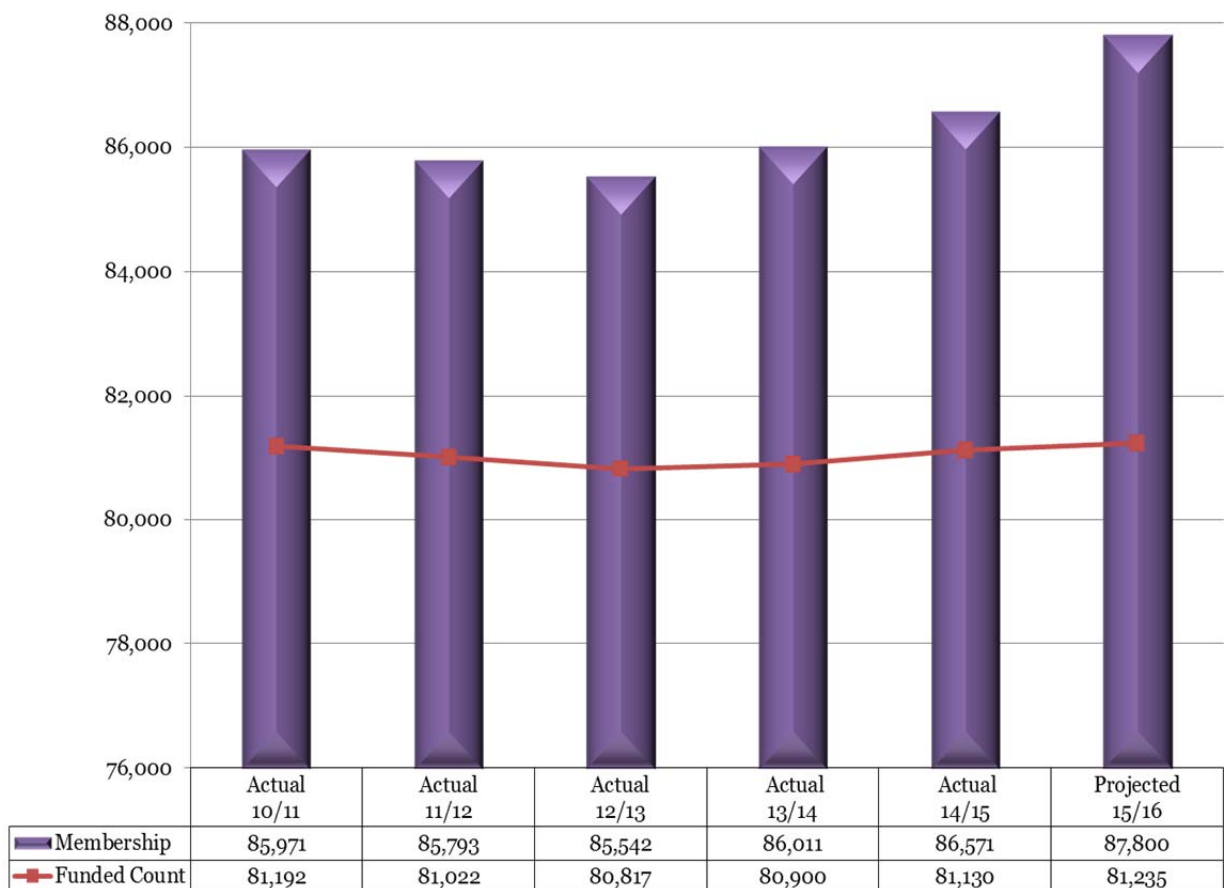


* Chart above shows Mills Levied for Jeffco Public Schools only.

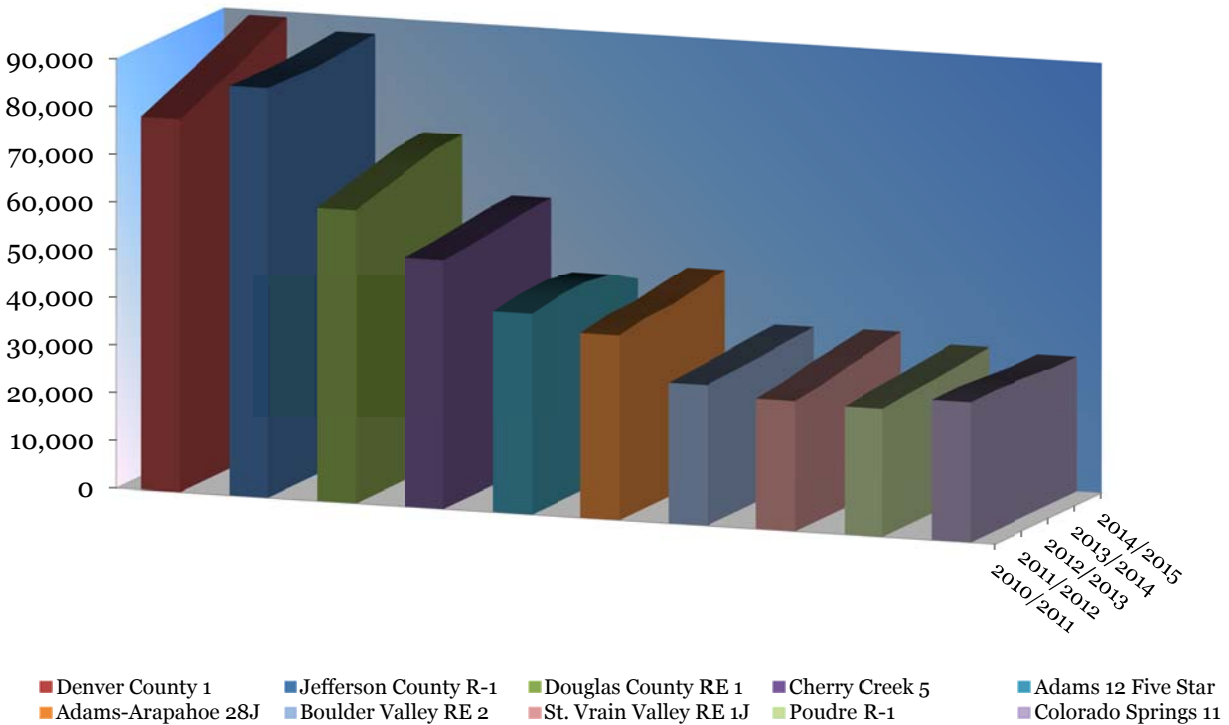
Enrollment

After more than a decade of declining student enrollment at Jeffco, there were slight increases in both 2013/2014 and 2014/2015. Projections for the following years show that the district's enrollment will increase again beginning in 2015/2016. 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 may then be 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. Due to the increase in funded count in both 2013/2014 and 2014/2015, Jeffco's funded count will not be based on the average over the five-year period. It will instead be based on the actual funded count of that year.



Enrollment for Colorado's Top Ten Largest School Districts



Enrollment of Top Ten Largest Front Range School Districts (Pre-K-12)					
	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015
Denver County 1	78,317	80,890	83,377	86,043	88,839
Jefferson County R-1	85,938	85,751	85,508	85,983	86,537
Douglas County RE 1	61,465	63,114	64,657	66,230	66,702
Cherry Creek 5	52,166	52,589	53,368	54,226	54,499
Adams-Arapahoe 28J	38,605	39,696	39,835	40,877	41,706
Adams 12 Five Star	41,957	42,990	43,268	42,230	38,701
St. Vrain Valley RE 1J	27,379	28,109	29,382	30,195	31,076
Boulder Valley RE 2	29,526	29,780	30,041	30,546	30,908
Poudre R-1	26,923	27,510	27,909	28,439	29,045
Colorado Springs 11	29,459	29,509	28,993	28,404	28,332

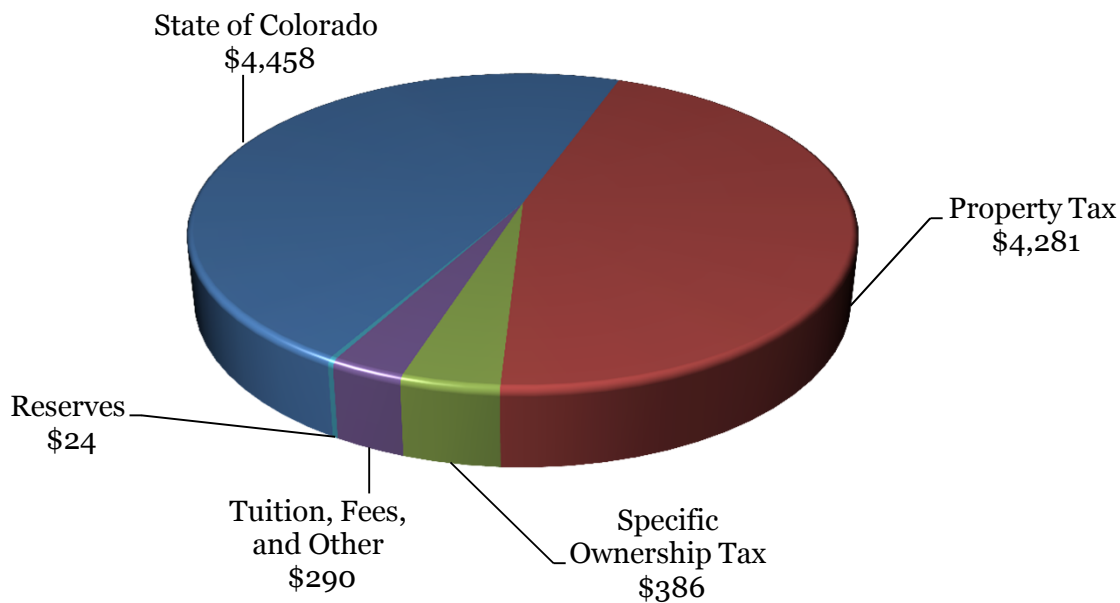
Source: Colorado Department of Education

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 equivalents 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.

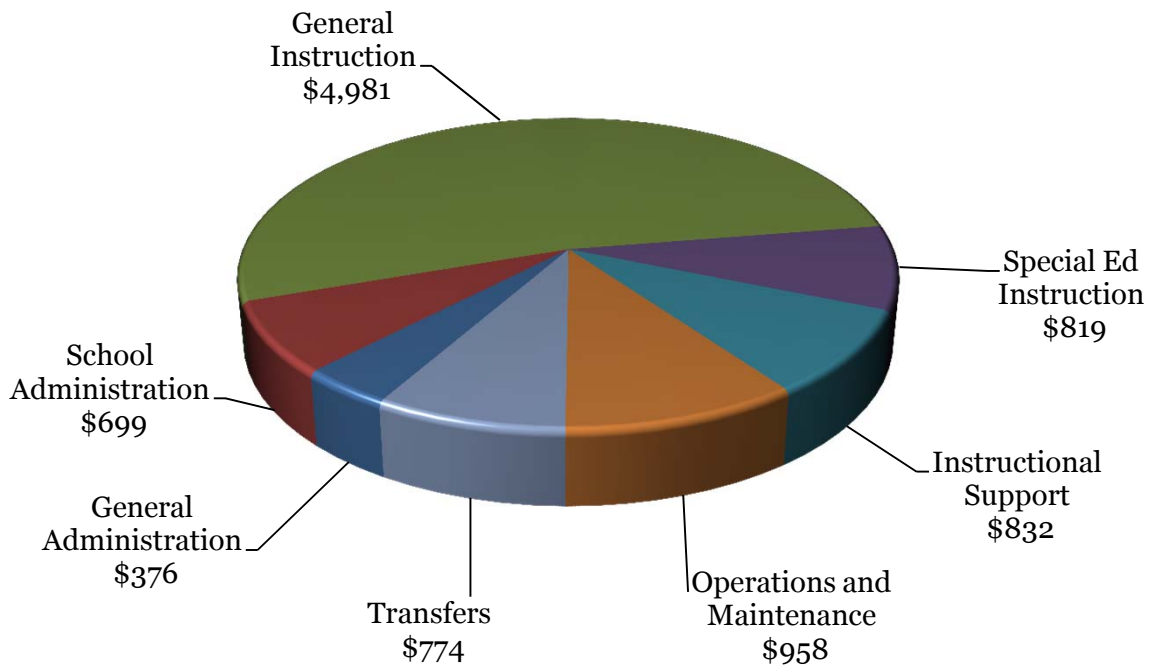
2015/2016 Operating Revenue Per Pupil



Operating Revenue	2014/2015 Per Pupil	2015/2016 Per Pupil
State of Colorado	\$ 4,415	\$ 4,458
Property Tax	4,049	4,281
Specific Ownership Tax	378	386
Tuition, Fees, and Other	221	290
Reserves	(22)	24
Total Operating Revenue	\$ 9,041	\$ 9,439

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

2015/2016 Operating Expenditures Per Pupil



Operating Uses	2014/2015 Per Pupil	2015/2016 Per Pupil
General Administration	\$ 365	\$ 376
School Administration	640	699
General Instruction	4,553	4,981
Special Ed Instruction	802	819
Instructional Support	774	832
Operations and Maintenance	926	958
Transfers	981	774
Total Operating Uses	\$ 9,041	\$ 9,439



Elementary Schools Statistics

Number of Schools

92

Grade Distribution

K - 2	1
K - 3	1
K - 5	7
K - 6	78
K - 8	3
3 - 5	1
4 - 6	1

Number of Students

Largest school	1,096
Smallest school	148
Average	415

School Year

Dates: August 17, 2015 – May 25, 2016

Middle Schools Statistics

Number of Schools

17

Grade Distribution

6 – 8

5

7 – 8

12

Number of Students

Largest school

791

Smallest school

346

Average

573

School Year

Dates: August 17, 2015 – May 25, 2016

Senior High Schools Statistics

Number of Schools

17

Grade Distribution

7 – 12

2

9 – 12

15

Number of Students

Largest school

2,103

Smallest school

811

Average

1,364

School Year

Dates: August 15, 2015 – May 25, 2016

Option Schools Statistics

Number of Schools

10

Grade Distribution

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

Number of Students

Largest school	1,018
Smallest school	3*
Average	345

School Year

Dates: August 17, 2015 – May 25, 2016

**These are full-time students at Warren Tech Occupational School North Campus. Actual number of students served is much higher. The majority of students do not attend Warren Tech full-time and are counted for enrollment purposes at their primary or home school location.*

Charter Schools Statistics

Number of Schools

16

Grade Distribution

K – 6	2
K – 8	6
K – 10	1
K – 12	5
6 – 12	1
9 – 12	1

Number of Students

Largest school	820
Smallest school	62
Average	467

School Year

Dates: August 17, 2015 – May 25, 2016

Budgeting for SBB Schools

Schools are budgeted through a student based dollar allocation model called Student Based Budgeting (SBB). Schools are empowered to make decisions about the use of resources for the benefit of their students. SBB supports a flexible, transparent, predictable, consistent, fair, and equitable distribution of funding based on the October count.

The basic framework for SBB starts with a Base Factor which is given on a per pupil basis for all students. Amounts for the Base Factor vary by level. There are three additional factors that provide dollars to schools for certain types of student populations or instructional programs. The three additional factors are the At-Risk Factor, Alternative Education Factor (high school only) and Small School Factor (high school only).

The table below outlines the factors and their general purposes followed by a more detailed explanation.

Factor	Type	Amount	Purpose
Base Factor	Per Pupil (K-12 are counted as 1.0)	Elem: \$3,580 Middle: \$3,710 Senior: \$3,380	School Operations: <ul style="list-style-type: none"> • Staffing • Materials/Supplies
At-Risk Factor	Per Pupil (qualifying for free lunch)	All Levels: \$820	Serve the needs of at-risk students including intensive academic support
Alternative Education Factor	Per Building (HS only)	Senior: \$ 65,000	Serve the needs of students in alternative education programs
Small School Factor	Per Building (HS only)	Senior: \$ 87,000	Serve the needs of small senior high schools under 900 students

Unique Grade Configurations:

Schools will have all students in the building funded using the designated level for each grade configuration.

- K-6 and K-8 = Elementary
- 6-8, 7-8 = Middle
- 9-12, 7-12 = Senior
- For the 2015/16 year, some district option schools will not be budgeted with SBB and the budgets are determined by their educational program. These schools include Brady Exploration, Connections, Jeffco Open, Longview, McLain, Warren Tech and Warren Tech North.

Transitional Assistance:

Transitional Assistance is intended to soften the impacts of budget fluctuations due to enrollment changes, shifts in student demographics, and for changes caused by moving to a new system of budgeting. The cost of transitional assistance is supported by limiting school budgetary growth such that it cannot increase by more than 8% in one year.

This transitional funding mechanism will be applied with greater of the two following methodologies:

- For any school that falls below the floor funding amount, funding will be increased up to the floor level to ensure that there are minimum adequate resources to staff and operate the school. Floor Funding is:
 - Elementary \$1,000,000
 - Middle \$1,800,000
 - Senior \$2,900,000
- If a school's budget will increase or decrease more than 8% in a given year, the school's budget will be adjusted to cap the loss or gain to a maximum of 8%.

Additions to the SBB budget:

- Elementary schools that have tuition based full day kindergarten programs may have additional budget from the collection of tuition.
- Middle and High Schools that have approved Career and Technical Education (CTE) programs may have additional funding from a reimbursement for a portion of the approved CTE teacher salary.
- School budgets will include dollars carried forward from the previous school year (both positive and negative).

Certain costs and staff will continue to be budgeted and provided by central departments including Educational Research and Design (ERD), special education, custodial, locker room aides, and technology support.



**Jefferson County School District, No. R-1
2015/2016
Budget Allocations - Elementary Level**

Elementary	2014/2015 Official Enrollment	2015/2016 Budget	Elementary	2014/2015 Official Enrollment	2015/2016 Budget
Adams Elem	424	\$2,155,947	Molholm Elem	493	\$2,677,485
Allendale Elem	223	1,305,931	Mortensen Elem	447	2,228,610
Arvada K-8	647	3,496,219	Mount Carbon Elem	385	1,897,791
Bear Creek K-8	1,096	5,472,770	Mount Evans Outdoor Ed	-	692,927
Belmar Elem	323	1,705,500	Normandy Elem	585	2,861,396
Bergen Meadow Elem	267	1,571,846	Parmalee Elem	258	1,431,090
Bergen Valley Elem	287	1,373,491	Parr Elem	266	1,518,006
Blue Heron Elem	486	2,475,001	Patterson International Elem	379	2,033,897
Bradford Elem	453	2,375,612	Peck Elem	319	1,668,072
Bradford Intermediate	330	1,637,180	Peiffer Elem	427	2,166,876
Campbell Elem	327	1,677,575	Pennington Elem	206	1,295,030
Coal Creek Canyon K-8	148	1,274,105	Pleasant View Elem	241	1,313,999
Colorow Elem	235	1,342,638	Powderhorn Elem	649	3,166,900
Columbine Hills Elem	329	1,693,169	Prospect Valley Elem	507	2,470,049
Coronado Elem	561	2,713,892	Ralston Elem	393	2,088,775
Deane Elem	478	2,563,459	Red Rocks Elem	311	1,512,602
Dennison Elem	624	3,036,322	Rooney Ranch Elem	538	2,718,745
Deviny Elem	545	2,697,927	Ryan Elem	484	2,418,659
Dutch Creek Elem	317	1,668,129	Secrest Elem	309	1,611,995
Edgewater Elem	455	2,491,842	Semper Elem	443	2,240,636
Eiber Elem	445	2,466,288	Shaffer Elem	543	2,664,479
Elementary Contingency	-	1,884,735	Shelton Elem	432	2,273,897
Elk Creek Elem	291	1,532,327	Sheridan Green Elem	356	1,950,798
Fairmount Elem	666	3,309,111	Sierra Elem	538	2,650,038
Fitzmorris Elem	264	1,464,373	Slater Elem	292	1,541,361
Foothills Elem	318	1,627,750	South Lakewood Elem	532	2,582,341
Foster Elem	472	2,505,324	Stein Elem	737	3,795,094
Fremont Elem	351	1,725,920	Stevens Elem	316	2,480,645
Glennon Heights Elem	226	1,366,526	Stober Elem	319	1,797,003
Governors Ranch Elem	426	2,121,318	Stony Creek Elem	424	2,120,002
Green Gables Elem	299	1,590,149	Stott Elem	303	1,550,319
Green Mtn Elem	375	1,922,674	Swanson Elem	399	2,232,770
Hackberry Hill Elem	503	2,449,367	Thomson Elem	424	2,162,731
Hutchinson Elem	417	2,063,458	Ute Meadows Elem	455	2,303,514
Kendallvue Elem	429	2,145,166	Van Arsdale Elem	466	2,392,556
Kendrick Lakes Elem	408	2,100,319	Vanderhoof Elem	470	2,412,598
Kullerstrand Elem	206	1,320,083	Vivian Elem	184	1,320,860
Kyffin Elem	556	2,800,957	Warder Elem	386	1,957,817
Lasley Elem	511	2,822,998	Weber Elem	485	2,356,171
Lawrence Elem	335	1,745,777	Welchester Elem	280	1,577,649
Leawood Elem	367	1,927,462	West Jefferson Elem	290	1,532,431
Little Elem	406	2,086,873	West Woods Elem	658	3,292,528
Lukas Elem	528	2,603,629	Westgate Elem	605	3,195,685
Lumberg Elem	520	2,845,529	Westridge Elem	514	2,561,233
Maple Grove Elem	362	1,832,966	Wilmore Davis Elem	343	1,799,360
Marshdale Elem	302	1,534,612	Wilmot Elem	326	1,665,490
Meiklejohn Elem	663	3,376,222	Windy Peak Outdoor Ed	-	695,423
Mitchell Elem	527	2,732,032	Witt Elem	328	1,713,037
				38,773	\$205,223,869

*Notes:

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

Wheat Ridge Middle School 5th and 6th grades have moved to Stevens Elementary.

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



Jefferson County School District, No. R-1
2015/2016
Budget Allocations - Middle Level

Middle	2014/2015 Official Enrollment	2015/2016 Budget
Bell Middle	620	\$3,625,465
Carmody Middle	587	3,083,813
Creighton Middle	676	3,665,912
Deer Creek Middle	630	3,295,937
Drake Middle	656	3,288,813
Dunstan Middle	614	3,059,127
Evergreen Middle	716	3,510,414
Everitt Middle	346	2,318,804
Falcon Bluffs Middle	612	3,074,306
Ken Caryl Middle	651	3,266,518
Mandalay Middle	410	2,324,399
The Manning School	455	2,315,486
Middle School Contingency	-	7,789,200
Moore Middle	481	2,443,625
North Arvada Middle	420	2,495,730
O Connell Middle	450	-
Oberon Middle	568	2,811,384
Summit Ridge Middle	791	3,886,512
Wayne Carle Middle	410	2,368,369
West Jefferson Middle	560	2,791,677
Wheat Ridge Middle	530	-
	11,183	\$61,415,491

***Notes:**

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

O Connell Middle School has been moved to Alameda International Senior. Wheat Ridge Middle School has moved to Stevens Elementary and Jefferson Senior.

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



Jefferson County School District, No. R-1
2015/2016
Budget Allocations - Senior Level

Senior	2014/2015 Official Enrollment	2015/2016 Budget
Alameda International Senior	828	\$7,348,065
Arvada Senior	884	4,742,800
Arvada West Senior	1,736	8,171,031
Bear Creek Senior	1,662	8,118,507
Chatfield Senior	1,860	8,529,562
Columbine Senior	1,689	8,148,954
Conifer Senior	811	4,391,307
Connections Learning Center	-	943,965
Dakota Ridge Senior	1,537	7,240,838
D Evelyn Jr/Sr	1,018	4,884,027
Evergreen Senior	1,011	4,914,484
Golden Senior	1,286	6,091,103
Green Mountain Senior	1,110	5,634,022
JCAPP	-	786,356
Jefferson Senior	481	6,104,412
Lakewood Senior	2,103	10,140,622
Pomona Senior	1,440	7,280,441
Mt View Detention		730,711
Ralston Valley Senior	1,826	8,349,586
Senior Contingency	-	741,100
Standley Lake Senior	1,281	6,263,095
Wheat Ridge Senior	1,265	6,309,403
	23,828	\$125,864,391

***Notes:**

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

O Connell Middle School has been moved to Alameda International Senior. Wheat Ridge Middle School 7th and 8th grades have moved to Jefferson Senior.

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



Jefferson County School District, No. R-1
2015/2016
Budget Allocations - Option Schools

Option School	2014/2015 Official Enrollment	2015/2016 Budget
21st Century Virtual Academy	393	\$3,249,153
Brady Exploration	267	2,418,137
Jeffco Open School	527	3,337,497
Longview High School	47	350,530
McLain Community School	478	3,501,896
Warren Tech	30	5,533,372
Warren Tech North.	3	1,299,080
	1,745	\$19,689,665

***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.

Dennison, Manning and D Evelyn are considered option schools, but are being reported under elementary, middle and senior for SBB purposes.

Jefferson County School District, No. R-1
2015/2016
Summary of Budget Allocations - Charter Schools

Charter School	2014/2015 Official Enrollment	2015/2016 Budget*
Addenbrooke Classical Academy	222	\$3,254,788
Collegiate Academy of Colorado	396	3,046,230
Compass Montessori - Wheat Ridge	231	2,580,855
Compass Montessori-Golden	366	3,112,234
Excel Charter School	517	4,000,328
Free Horizon Montessori	310	3,679,200
Golden View Classical	-	3,933,398
Jefferson Academy	1,902	14,123,820
Lincoln Academy Charter School	621	4,994,914
Montessori Peaks	481	4,484,561
Mountain Phoenix Community School	495	4,470,000
New America School.	323	2,919,705
Rocky Mountain Academy of Evergreen	360	3,446,182
Rocky Mountain Deaf School	62	2,164,980
Two Roads Charter School	550	3,190,262
Woodrow Wilson Academy	820	5,758,785
	7,656	\$69,160,242

*Note

Each Charter school makes independent budgetary decisions. Individual schools do not include the additional \$2.5M approved increase, but it is included in the overall charter appropriation.



Jefferson County School District, No. R-1
2015/2016
Budget Allocations by Division

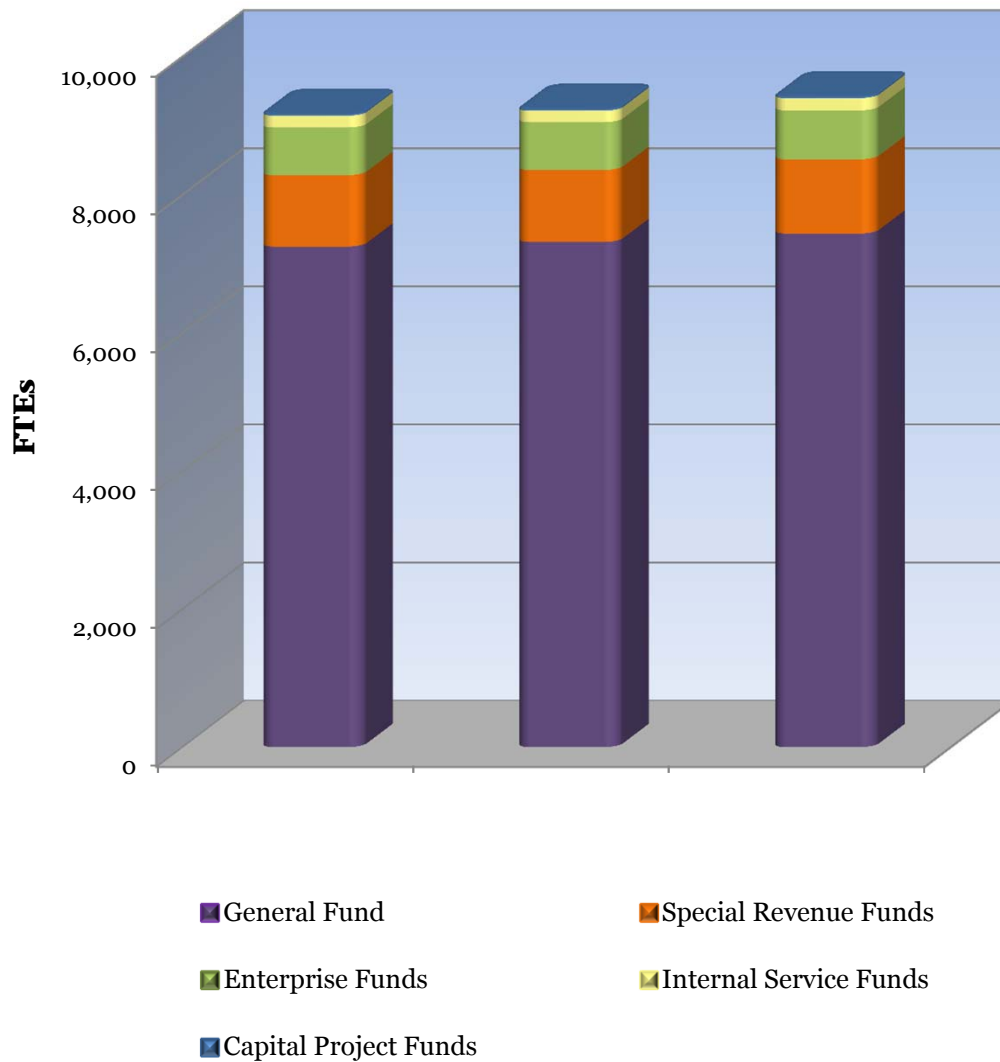
<u>Division Name</u>	<u>2015/2016 Budget</u>
Athletics and Activities	\$8,997,628
Board of Education	582,800
Custodial Services	24,841,155
District Leadership and Communications	2,870,460
Districtwide	6,249,602
ERD - Chief Academic Office	2,008,166
ERD - Educational Technology Services	182,968
ERD - Instructional Data Services	3,907,896
ERD - Learning and Educational Achievement	19,441,895
ERD - Student Success	80,256,286
Field Services	16,286,950
Financial Services	16,043,760
Human Resources	4,343,015
Innovation and Effectiveness	3,129,812
Security and Emergency Management	2,237,206
Telecom, Network & Utilities	22,815,473
	<u><u>\$214,195,072</u></u>



Building Bright Futures

Full Time Equivalents (FTE)

	2013/2014 Budget	2014/2015 Budget	2015/2016 Budget
Capital Project Funds	19.25	22.50	22.50
Internal Service Funds	170.35	164.72	176.81
Enterprise Funds	690.40	692.90	709.10
Special Revenue Funds	1,035.18	1,042.18	1,075.18
General Fund	7,246.68	7,313.45	7,435.62
Total	9,161.86	9,235.75	9,419.21



	2013/2014 Budget	2014/2015 Budget	2015/2016 Budget
General Fund:			
Elementary Schools			
Administration	109.50	111.00	124.00
Licensed	1,926.19	1,918.03	2,085.22
Support	569.17	573.90	549.63
Total Elementary Schools	2,604.86	2,602.93	2,758.85
Middle Schools			
Administration	40.00	40.00	44.00
Licensed	584.09	589.57	562.87
Support	71.74	72.51	76.28
Total Middle Schools	695.83	702.08	683.15
High Schools			
Administration	94.00	94.00	102.00
Licensed	1,245.11	1,243.50	1,298.20
Support	205.75	209.80	220.81
Total High Schools	1,544.86	1,547.30	1,621.01
Option Schools			
Administration	15.00	16.00	15.00
Licensed	166.50	171.69	174.10
Support	53.89	54.98	52.50
Total Option Schools	235.39	242.67	241.60
Athletics & Activities			
Administration	2.00	2.00	2.00
Licensed	-	-	-
Support	9.33	9.46	9.45
Total Athletics and Activities	11.33	11.46	11.45
Chief Academic Office			
Administration	6.00	4.00	8.00
Licensed	4.00	-	4.00
Support	1.00	1.00	1.66
Total Chief Academic Office	11.00	5.00	13.66
Custodial			
Administration	3.00	3.00	3.00
Licensed	-	-	-
Support	483.05	476.88	477.37
Total Custodial	486.05	479.88	480.37
District Leadership and Communications			
Administration	18.00	19.00	18.00
Licensed	-	-	-
Support	0.28	0.29	-
Total District Leadership and Communications	18.28	19.29	18.00
Educational Technology Services			
Administration	-	-	-
Licensed	-	-	-
Support	2.50	2.50	2.50
Total Educational Technology Services	2.50	2.50	2.50



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2014/2015 - 2015/2016
Staffing by Category

	2013/2014 Budget	2014/2015 Budget	2015/2016 Budget
Field Services			
Administration	14.50	14.50	14.50
Licensed	-	-	-
Support	166.88	160.36	160.67
Total Field Services	181.38	174.86	175.17
Financial Services			
Administration	19.00	22.00	22.00
Licensed	-	-	-
Support	22.17	22.30	22.30
Total Financial Services	41.17	44.30	44.30
Human Resources			
Administration	15.00	15.00	14.00
Licensed	1.00	1.00	1.00
Support	25.45	25.46	25.46
Total Human Resources	41.45	41.46	40.46
Instructional Data Services			
Administration	12.00	14.00	12.00
Licensed	2.00	2.00	2.00
Support	12.50	12.50	14.50
Total Instructional Data Services	26.50	28.50	28.50
Learning and Education Achievement			
Administration	14.50	17.00	15.00
Licensed	220.03	245.03	153.23
Support	36.46	37.52	36.23
Total Learning and Educational Achievement	270.99	299.55	204.46
Innovation and Effectiveness			
Administration	24.00	23.50	24.50
Licensed	-	-	-
Support	4.40	1.00	1.00
Total Innovation and Effectiveness	28.40	24.50	25.50
Student Success			
Administration	15.50	16.50	16.50
Licensed	789.26	797.93	797.89
Support	240.93	242.74	241.75
Total Student Success	1,045.69	1,057.17	1,056.14
Security and Emergency Management			
Administration	-	7.00	7.00
Licensed	-	-	-
Support	-	22.00	22.00
Total Security and Emergency Management	-	29.00	29.00
Telecom, Network & Utilities			
Administration	1.00	1.00	1.50
Licensed	-	-	-
Support	-	-	-
Total Telecom, Network & Utilities	1.00	1.00	1.50
Total FTEs General Fund			
Administration	403.00	419.50	443.00
Licensed	4,938.18	4,968.75	5,078.51
Support	1,905.50	1,925.20	1,914.11
Total FTEs General Fund	7,246.68	7,313.45	7,435.62

	2013/2014 Budget	2014/2015 Budget	2015/2016 Budget
Other Funds:			
Capital Reserve Fund			
Administration	14.00	19.50	19.50
Licensed	-	-	-
Support	3.00	3.00	3.00
Total Capital Reserve Fund	17.00	22.50	22.50
Building Fund			
Administration	2.25	-	-
Licensed	-	-	-
Support	-	-	-
Total Building Fund	2.25	-	-
Grant Fund			
Administration	23.00	27.00	32.00
Licensed	250.00	238.00	216.00
Support	369.00	384.00	432.00
Total Grant Fund	642.00	649.00	680.00
Campus Activity Fund			
Administration	-	-	-
Licensed	-	-	-
Support	25.00	25.00	25.00
Total Campus Activity Fund	25.00	25.00	25.00
Transportation Fund			
Administration	6.00	6.00	6.00
Licensed	-	-	-
Support	362.18	362.18	364.18
Total Transportation Fund	368.18	368.18	370.18
Food Service Fund			
Administration	14.00	15.00	15.00
Licensed	-	-	-
Support	316.50	316.50	316.50
Total Food Service Fund	330.50	331.50	331.50
Child Care Fund			
Administration	-	-	-
Licensed	38.80	39.30	39.30
Support	318.60	319.60	335.80
Total Child Care Fund	357.40	358.90	375.10
Property Management Fund			
Administration	0.50	0.50	0.50
Licensed	-	-	-
Support	2.00	2.00	2.00
Total Property Management Fund	2.50	2.50	2.50
Employee Benefits Fund			
Administration	-	-	1.00
Licensed	-	-	-
Support	1.00	1.00	1.00
Total Employee Benefits Fund	1.00	1.00	2.00



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2014/2015 - 2015/2016
Staffing by Category

	2013/2014 Budget	2014/2015 Budget	2015/2016 Budget
Insurance Reserve Fund			
Administration	6.50	3.00	3.00
Licensed	-	-	-
Support	23.00	3.00	3.00
Total Insurance Reserve Fund	29.50	6.00	6.00
Technology Fund			
Administration	75.75	99.75	106.35
Licensed	2.00	-	-
Support	47.05	43.97	49.96
Total Technology Fund	124.80	143.72	156.31
Central Services Fund			
Administration	3.00	2.00	2.50
Licensed	-	-	-
Support	12.05	12.00	10.00
Total Central Services Fund	15.05	14.00	12.50
Total FTEs Other Funds			
Administration	145.00	172.75	185.85
Licensed	290.80	277.30	255.30
Support	1,479.38	1,472.25	1,542.44
Total FTEs Other Funds	1,915.18	1,922.30	1,983.59
Total FTEs ALL Funds			
Administration	548.00	592.25	628.85
Licensed	5,228.98	5,246.05	5,333.81
Support	3,384.88	3,397.45	3,456.55
Total FTEs ALL Funds	9,161.86	9,235.75	9,419.21

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 cannot 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
2015/2016
General Fund Staffing by Account

	Elementary Level	Middle Level	Senior Level	Option Level	Athletics and Activities	ERD - Chief Academic Office	Custodial Services	Human Resources	District Leadership and Communications
Superintendent									1.00
Chief Officer						1.00		1.00	3.00
Executive Director					1.00	1.00			
Director						1.00	1.00	3.00	2.00
Principal.	95.00	18.00	19.00	5.00					
Assistant Director									
Supervisor							2.00		
Assistant Principal	22.00	21.00	75.00	9.00					
Manager					1.00			7.00	3.00
Technical Specialist				1.00		1.00		2.00	3.00
Dean	7.00	5.00	8.00						
Teacher	1,917.72	491.57	1,181.00	146.00					
Substitute Teacher									
Counselor	4.50	37.00	81.00	16.00				1.00	
Teacher Librarian	73.70	17.30	18.00	4.00					
Coordinator - Licensed	1.00								
Coordinator - Administrative						1.00			
Resource Specialist						1.00			
Resource Teachers	5.00								
Instructional Coach.	72.30	17.00	14.20	6.60					
Peer Evaluator						4.00			
Administrator						1.00			
Physical Therapist									
Occupational Therapist									
Nurse	2.00		1.00						
Psychologist	2.50		0.50						
Social Worker	6.50		2.50	1.50					
Audiologist									
Speech Therapist									
Specialist - Classified	1.75		3.50					1.00	
Buyer									
Technician - Classified			2.00	14.50	1.50	1.00	1.00	23.50	
Administrative Assistant						1.00		1.00	4.00
Group Leader							1.00		
School Secretary	185.73	43.00	82.50	20.75					
Secretary					1.00		2.00	0.50	
Clerk									
Buyer Assistant									
Paraprofessional	286.67	22.84	57.14	7.17		0.36			
Special Interpreter/Tutor	5.07	1.04							
Para-Educator	0.19								
Clinic Aides	53.88	8.18	9.81	1.75					
Trades Technician					5.00		9.00		
Custodian	4.00						464.00		
Investigator									2.00
Campus Supervisor.			64.58	8.00					
Security Officer									
Alarm Monitor									
Food Service Manager	2.50								
Food Service Hourly Worker	2.35								
Classified - Hourly	7.49	1.22	1.28	0.33	1.95	0.30	0.37	0.46	
Certificated - Hourly									
Variable/Performance Pay									
Additional Pay - Certificated									
Overtime - Classified									
Total FTEs	2,758.85	683.15	1,621.01	241.60	11.45	13.66	480.37	40.46	18.00



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
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	Security and Emergency Management	Telecom, Network & Utilities	Total FTEs
Superintendent										1.00
Chief Officer			1.00			1.00				7.00
Executive Director		0.50	1.00	1.00	1.00		1.00	1.00		7.50
Director		4.00	2.00	3.00	6.00	13.00	1.50	1.00		37.50
Principal							2.00			139.00
Assistant Director				1.00	2.00		9.00			12.00
Supervisor			1.00							3.00
Assistant Principal							2.00			129.00
Manager		5.00	5.00	2.00		1.00		5.00	1.50	30.50
Technical Specialist		4.00	10.00	5.00	4.00		1.00			31.00
Dean										20.00
Teacher					102.40		442.62			4,281.31
Substitute Teacher										
Counselor							0.50			140.00
Teacher Librarian					1.83					114.83
Coordinator - Licensed				1.00	4.00		10.75			16.75
Coordinator - Administrative			1.00		2.00	2.00				6.00
Resource Specialist										1.00
Resource Teachers				1.00	45.00		8.50			59.50
Instructional Coach										110.10
Peer Evaluator										4.00
Administrator						3.50				4.50
Physical Therapist							12.50			12.50
Occupational Therapist							28.50			28.50
Nurse							35.00			38.00
Psychologist							55.50			58.50
Social Worker							71.70			82.20
Audiologist							4.50			4.50
Speech Therapist							120.90			120.90
Specialist - Classified		1.00	8.00	6.00	1.00		2.88	1.00		26.13
Buyer			1.00							1.00
Technician - Classified	1.50	6.50	10.50	8.50	6.00	1.00	12.00			89.50
Administrative Assistant		1.00	1.00			4.00				12.00
Group Leader		15.00								16.00
School Secretary							3.75			335.73
Secretary		1.00	0.80		4.00		8.00	1.00		18.30
Clerk	1.00									1.00
Buyer Assistant			2.00							2.00
Paraprofessional							116.52			490.70
Special Interpreter/Tutor					19.51		36.73			62.35
Para-Educator							35.13			35.32
Clinic Aides							0.57			74.19
Trades Technician		132.00								146.00
Custodian										468.00
Investigator										2.00
Campus Supervisor										72.58
Security Officer								11.00		11.00
Alarm Monitor								9.00		9.00
Food Service Manager										2.50
Food Service Hourly Worker										2.35
Classified - Hourly		5.17			5.72		26.17			50.46
Certificated - Hourly							6.92			6.92
Variable/Performance Pay										
Additional Pay - Certificated										
Overtime - Classified										
Total FTEs	2.50	175.17	44.30	28.50	204.46	25.50	1,056.14	29.00	1.50	7,435.62

JEFFERSON COUNTY SCHOOL DISTRICT, NO.R-1
2014/2015 to 2015/2016
Staffing Reconciliation

The table below shows the large or high level variances within the General Fund. There may be small changes from year to year that are offset by other changes within the same classification. Overall, the General Fund has increased 122.17 FTE from 2014/2015.

Changes in FTEs			
General Fund	FTE Increases	FTE Decreases	Total
Administrative Staff:			
Principal - Reorganization of O'Connell and Wheat Ridge Middle Schools		(2.00)	(2.00)
Director - Increase in Educator Effectiveness due to reorganization in Educational Research and Design	1.00		1.00
Assistant Director - Decreased due to reorganization in Educational Research and Design		(1.00)	(1.00)
Assistant Principal - Increased APs due to SBB and site-based decisions at schools	6.00		6.00
Manager - Decrease due to reorganization with Communications		(1.00)	(1.00)
Manager - Decrease due to elimination of temporary Health Care Reform position		(1.00)	(1.00)
Manager - Increase in Energy Management due to repurposed FTE from Facilities for reorganization of this department	0.50		0.50
Tech Specialist - Decrease in Educational Research and Design due to reorganization		(1.00)	(1.00)
Dean - Increased at all levels due to SBB and site-based decisions at schools	20.00		20.00
Resource Specialist - Increase in Educator Effectiveness due to reorganization of Educational Research and Design	1.00		1.00
Administrator - Increase in Office of Student Engagement by reallocated department funds to move position that was previously funded through a grant	1.00		1.00
Total Administrative Staff	29.50	(6.00)	23.50
Licensed Staff:			
Teacher - Increased due to SBB and site-based decisions at schools	92.29		92.29
Counselor - Increased due to SBB and site-based decisions at schools	5.50		5.50
Teacher Librarian - Increased due to SBB and site-based decisions at schools	0.50		0.50
Resource Teacher - Increased due to SBB and site-based decisions at schools	1.00		1.00
Instructional Coach - Decreased due to SBB and site-based decisions at schools		(3.70)	(3.70)
Peer Evaluator - Educator Effectiveness increase due to Educational Research and Design reorganization	4.00		4.00
Psychologist - Increase in general education psychologists due to SBB and site-based decisions at schools	3.00		3.00
Social Worker - Increase in general education social workers due to SBB and site-based decisions at schools	10.00		10.00
Certificated Hourly - Decrease due to site-based decisions with discretionary funds at option schools		(2.83)	(2.83)
Total Licensed Staff	116.29	(6.53)	109.76
Support Staff:			
Hourly staff (paraprofessional, clinic aide, etc.) - schools and departments decrease in average hourly rate and hours worked as directed by the schools		(20.90)	(20.90)
Specialist Classified - Increase in Educational Research and Design due to reorganization	3.00		3.00
School Secretary - Increased due to SBB and site-based decisions at schools	1.73		1.73
Secretary - Decrease in Facilities due to repurpose of FTE to Custodial Services and Energy Management		(1.00)	(1.00)
Secretary - Increase due regorganization within Custodial Services	0.50		0.50
Campus Supervisor - Increased due to SBB and site-based decisions at schools	5.58		5.58
Total Support Staff	10.81	(21.90)	(11.09)
Total General Fund	156.60	(34.43)	122.17

JEFFERSON COUNTY SCHOOL DISTRICT, NO.R-1
2014/2015 to 2015/2016
Staffing Reconciliation

The table below shows the large or high level variances within the Other Funds. There may be small changes from year to year that are offset by other changes within the same classification. Overall, the district has increased 27.04 FTE from 2014/2015.

Changes in FTEs			
Other Funds	FTE Increases	FTE Decreases	Total
Administrative Staff:			
Employee Benefits - Increase of wellness program manager	1.00		1.00
Central Services - Director moving from Facilities in General Fund	0.50		0.50
Technology - Three new FTE for MDR project, 0.6 FTE added for reporting and 3 FTE converted from classified based on new job duties.	6.60		6.60
Grants - FTE change is due to fluctuation in grant funding and/or grant objectives	5.00		5.00
Total Administrative Staff	13.10	-	13.10
Licensed Staff:			
Grants - FTE change is due to fluctuation in grant funding and/or grant objectives		(22.00)	(22.00)
Total Licensed Staff	-	(22.00)	(22.00)
Support Staff:			
Child Care Fund - Increase of directors and classified staff for new Preschool programs	12.00		12.00
Child Care Fund - Decrease of 1 assistant director in preschool		(1.00)	(1.00)
Child Care Fund - Increase in classified staff for new School Age Enrichment programs	5.20		5.20
Central Services - Decrease of 2 Warehouse workers		(2.00)	(2.00)
Technology - Increase in support staff at schools offset by 3 FTE converted to Administrative based on new job duties and 2.56 FTE not being refilled	11.55	(5.56)	5.99
Grants - FTE change is due to fluctuation in grant funding and/or grant objectives	48.00	-	48.00
Transportation - Increase in trade techs	2.00		2.00
Total Support Staff	78.75	(8.56)	70.19
Total Other Funds	91.85	(30.56)	61.29

All Funds	FTE Increases	FTE Decreases	Total
Total All Funds	248.45	(64.99)	183.46

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 2014/2015 results will not be available until late fall 2015.

In 2013/2014 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	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015
Accredited: Performance Plan	137	132	135	133	Not Yet Available
Accredited: Improvement Plan	21	28	22	21	Not Yet Available
Accredited: Priority Improvement Plan	3	6	8	5	Not Yet Available
Accredited: Turnaround Plan	2	0	1	2	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 2013/2014, CDE designated Jeffco Schools as a district that is accredited, earning 68.5 percent of the District Framework points.

Colorado TCAP Test

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. The following points are some highlighted results from the 2013/2014 TCAP assessment:

- Jeffco students continue to outperform the state in all grade levels and content areas on TCAP.
- Jeffco showed one-year gains in advanced/proficient performance for 7 assessments, while 6 remained stable, and 11 fell below last year.

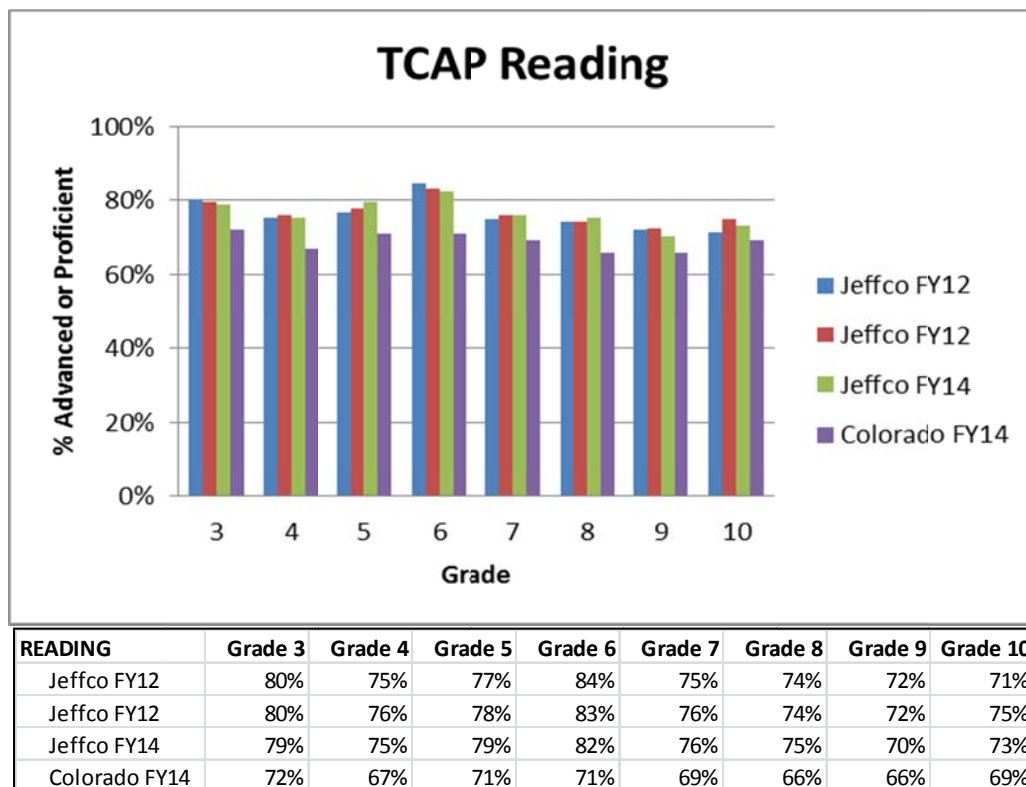
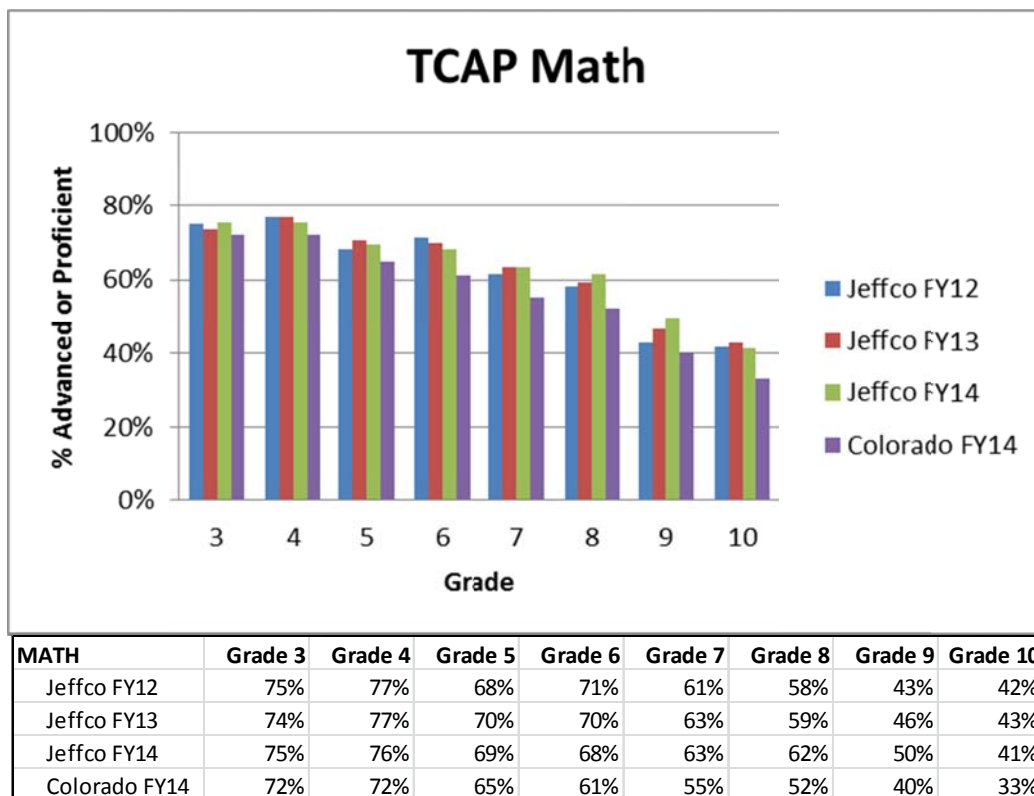
Four key performance indicators are used by the state to measure district and school educational success:

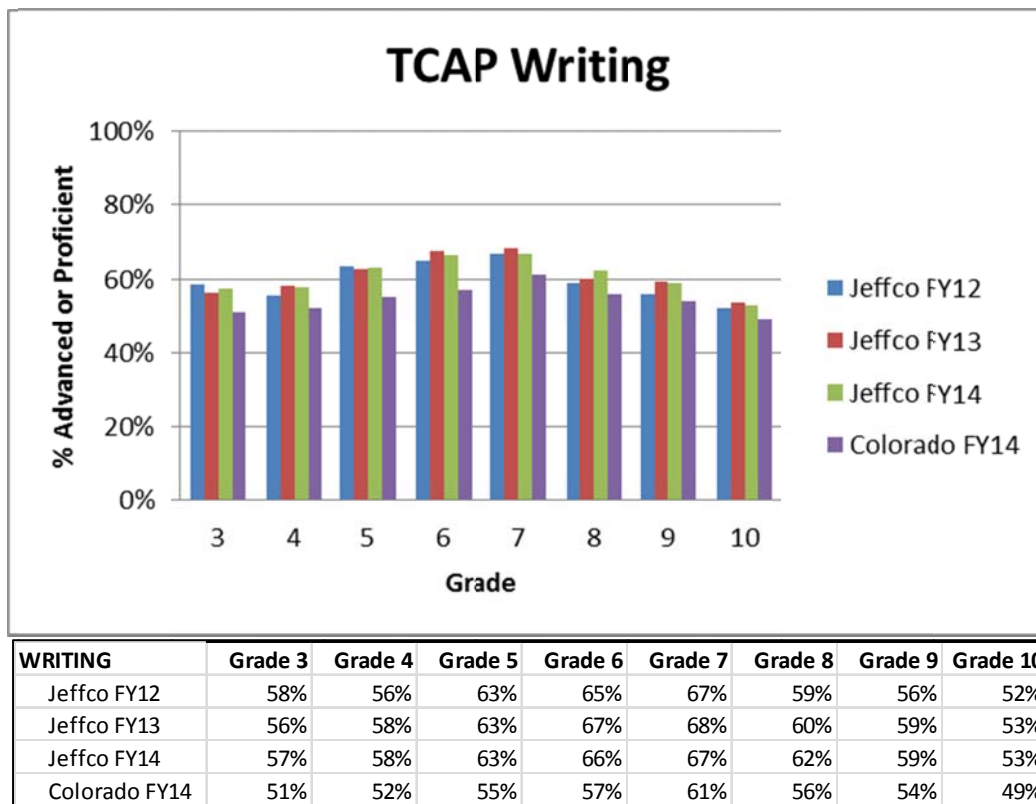
- Academic achievement
- Academic longitudinal growth
- Academic gaps
- Postsecondary and workforce readiness

The Colorado Department of Education issues district and school level Performance Framework Reports which provide a snapshot of the district's or school's performance. For more information regarding Jeffco Public Schools performance, please refer to:

The Colorado Department of Education website — www.schoolview.org
Jeffco Public Schools District website — www.jeffcopublicschools.org/schools



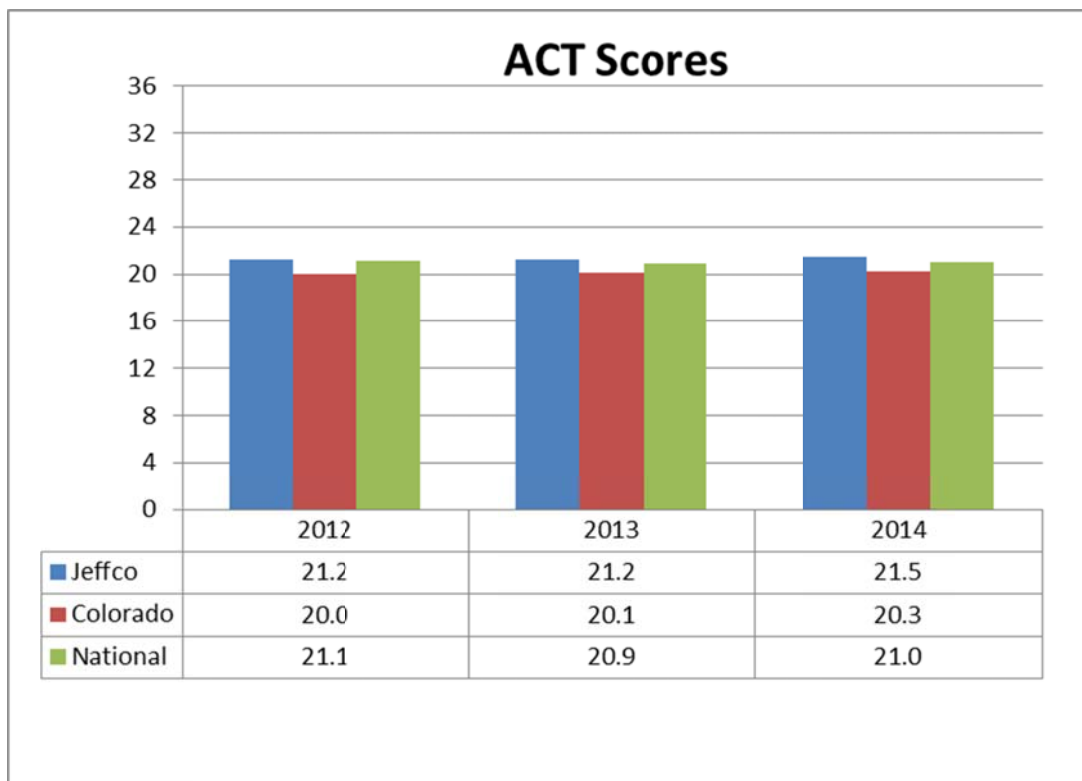




ACT Testing Results

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			
	2012	2013	2014
Colorado	75%	77%	77%
Jeffco	81%	82%	83%

Dropout Rates			
	2012	2013	2014
Colorado	3%	3%	2%
Jeffco	2%	2%	2%

Free and Reduced Lunch Rates			
	2012	2013	2014
Colorado	42%	42%	42%
Jeffco	34%	34%	32%

Student Fees

Student Instructional Fees – Campus Activity Fund

Colorado State Law (CRS 22-32-117) allows the Board of Education to authorize the collection of fees.

- The district supplies students with textbooks and instructional materials free of charge which are necessary for successful completion of approved courses of study.
- Non-indigent students are required to pay for instructional supplies that will be retained by the student. The revenue from these fees is posted to school campus activity programs and is used to purchase the instructional supplies retained by the student.
- Non-indigent students will be required to pay for field trips.
- Non-indigent students will be required to pay for Advanced Placement and International Baccalaureate registration, testing, and materials.
- Non-indigent students are required to pay district wide use fees for technology and art/music/PE.

In addition to the above, non-indigent students will be required to pay for the following:

- Participation in local and out of state field trips;
- Before/after school enrichment programs and credit recovery classes; and
- Advanced Placement courses and International Baccalaureate testing/courses.

Level	2011/2012	2012/2013	2013/2014
Elementary:			
Amount Collected	\$ 2,083,927	\$ 2,112,270	\$ 1,957,989
Number of Fees Paid	148,314	146,679	148,518
Number of Fees Waived**	46,542	52,422	57,857
Percent of Fees Waived	24%	26%	28%
Middle:			
Amount Collected	\$ 1,093,852	\$ 1,156,106	\$ 1,296,573
Number of Fees Paid	60,098	57,487	56,500
Number of Fees Waived**	18,222	19,845	20,225
Percent of Fees Waived	23%	26%	26%
High:			
Amount Collected	\$ 4,526,401	\$ 4,068,447	\$ 4,047,196
Number of Fees Paid	172,288	153,818	145,398
Number of Fees Waived**	33,020	38,339	38,297
Percent of Fees Waived	16%	20%	21%
Total All Levels			
Amount Collected	\$ 7,704,180	\$ 7,336,823	\$ 7,301,758
Number of Fees Paid	380,700	357,984	350,416
Number of Fees Waived**	97,784	110,606	116,379
Percent of Fees Waived	20%	24%	25%

**Numbers above include Option Schools*

***Qualifying Free/Reduced Lunch Students, however does not include all at-risk students. This amount represents the fees waived for qualifying students who have opted to disclose their fee and reduced status with their school in addition to the Food Service Department.*

Student Participation/Use Fees

The district collects fees for athletics participation and the annual trip to the Outdoor Education Laboratories, in addition to fees for bus transportation, activity tickets, and use fees for parking. These fees are recognized as General Fund revenue with the exception of the transportation fees which are recognized as revenue in the Transportation Fund.

In 2011/2012 the General Fund faced significant reductions due to state funding cuts, which resulted in the implementation of a student bus fee to help offset a portion of the costs to transport these students. The table below shows the amount collected for each type of fee.

Fee Description	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014
Athletic Participation Fees (\$150/sport)	\$1,270,517	\$1,269,028	\$1,493,230	\$1,481,871	\$ 1,456,381
Outdoor Lab Fees *	801,991	753,747	1,121,685	1,525,450	1,526,180
High School Parking Fees (\$125/year)	668,421	664,145	649,988	660,831	622,633
Transportation Fees **	-	-	1,810,760	1,560,662	1,560,512
Misc. Athletic Fees (Activity tickets, etc.)	310,937	312,375	384,122	435,545	408,216

**Outdoor lab fee structure changed in 2010/2011 from one flat fee to a four tier structure ranging from \$100-\$350*

***Full time rider \$150/year, part time rider (one direction rider) \$80/year*



Performance Measures

Government agencies, including school districts, use performance measurement to help improve accountability to their stakeholders and the public. In this era of scarce funds, performance measurement has become a critical element of accountability to both the organization internally and the public at large. This accountability increases the public's trust of the organization. Performance measurement allows organizations to monitor measureable results and benefits within the context of established goals. The district can then gauge how effectively and efficiently it is achieving its goals and objectives. Good performance information provides managers with the tools they need to manage for results. Performance indicators facilitate the following:



- ✓ Determine the degree to which programs and services are aligned with the goals and objectives the district is trying to achieve and to plan for improving the quality of programs or the implementation of new programs.
- ✓ Ensure that the district is carrying out its mission AND doing it as effectively and efficiently as possible.
- ✓ Allocate resources, set policies, and organize based on desired outcomes.
- ✓ Compare the district's performance to itself over time ensuring the continued improvement in all measured areas.

The following pages show the individual performance measures for each division, and are linked to the corresponding objective stated in the current 2012/2015 Call to Action which is included in the *Organizational Section* of this budget book. District leadership is currently in the process of creating a new strategic plan, the 2020 Vision, to replace the existing Call to Action. Vision 2020 is expected to be completed prior to the beginning of the 2015/2016 school year.

In general, performance measures can follow several different formats and use varying types of indicators. The performance measures included in this document follow one of the following types of indicators.

Output (workload):	The amount of product or service provided.
Efficiency:	The relationship of resources used and services produced, i.e. cost per output item, or the number of hours per output.
Outcome (effectiveness):	The quality of services and the extent to which a department's objectives are being achieved.

	2012/2013 Actual	2013/2014 Actual	2014/2015 Estimate	2015/2016 Target
Business & Finance				
OBJECTIVE: ENSURE THE ALIGNMENT OF RESOURCES TO INCREASE ORGANIZATIONAL EFFECTIVENESS AND FINANCIAL STABILITY				
Accounting				
Complete and submit the Consolidated Annual Financial Report (CAFR) to the Board of Education and Government Finance Officers Association (GFOA) by the submission deadline	Complete	Complete	Complete	Complete
Financial Services				
Reserves as a percent of total expenditures (Industry standard is 8%-17%)	8.09%	9.68%	9.57%	8.96%
Reserves as a percent of total revenue (Industry standard is 10%-25%)	7.91%	9.51%	9.55%	8.98%
Bond Rating				
Moody's	Aa3	Aa2	Aa2	Aa2
Standard & Poors (S&P)	AA-	AA-	AA-	AA-
Purchasing				
Number of vendor protests received during the year	0	0	0	0
Percent of schools and departments with purchase card holders that had a p-card audit completed				
Elementary	100%	100%	100%	50%
Middle	100%	100%	100%	50%
Senior	100%	100%	100%	100%
Departments	100%	100%	100%	100%
Schools and Depts. on corrective action	100%	100%	100%	100%
Budget				
General Fund Expenditures Efficiency (Adopted Budget as a Percent of Actual)	102.1%	99.7%	100.0%	100.0%
Payroll				
Percent of paychecks processed as an off-cycle	2.42%	1.62%	1.77%	1.70%
Number of W2's issued	15,579	15,583	15,864	15,900
Risk Management/ Insurance Reserve				
Workman's Comp claims per 100 employees	4.69	5.32	5.28	5.30
Number of lost work days	2,962	4,317	4,297	4,340
Number of new Workman's Comp claims	621	660	668	688

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2015/2016
Performance Measures by Division

	2012/2013 Actual	2013/2014 Actual	2014/2015 Estimate	2015/2016 Target
Internal Audit				
Percentage of schools audited during the year				
Elementary	22%	15%	17%	21%
Middle	11%	32%	16%	11%
Senior	100%	100%	100%	100%
Option	63%	63%	63%	75%
Special Programs/OEL	14%	14%	29%	14%
Human Resources				
Percent of total teaching positions filled with a highly qualified teacher	99.9%	99.9%	100.0%	99.9%
Percentage of substitute jobs filled	97.5%	96.5%	100.0%	98.0%
Information Technology				
Percent of system availability during core business hours	N/A	99.5%	N/A	N/A
Ratio of students/staff to computers	2.13	1.93	1.55	1.75
Number of support staff per device	915	1,173	1,253	1,053
Bandwidth per student	90.4 kbps	151 kbps	170 kbps	349.7 kbps

Support Services

OBJECTIVE: ENSURE A SAFE LEARNING AND WORKING ENVIRONMENT IN ALL SCHOOLS AND DEPARTMENTS

Custodial

	2012/2013 Actual	2013/2014 Actual	2014/2015 Estimate	2015/2016 Target
Percent of schools passing the annual inspection by custodial services	100%	97%	98%	98%
Average square footage per custodian	36,900	25,395	25,395	25,395

Field Services

Percentage of work orders with priority 1-4 completed within 30 business days	87%	87%	87%	87%
Percentage of district buildings that recycle	100%	100%	100%	100%

OBJECTIVE: ENSURE SAFE AND TIMELY TRANSPORTATION FOR STUDENTS

Transportation

Number of at-fault accidents involving district buses for which there was an insurance pay-out greater than the \$1,000 deductible	40	47	27	30
Total number of miles traveled per day (or per year)	4,333,079	4,333,179	4,499,077	4,600,000
Average routine (preventative) maintenance cost per vehicle (or bus, etc.)	\$ 6,781	\$ 6,489	\$ 6,650	\$ 6,650
Average per gallon fuel price (as a percent of retail - gasoline and diesel if available)	\$3.18	\$3.16	\$3.30	\$3.11

OBJECTIVE: ENSURE FOOD & NUTRITION SERVICES MEETS OR EXCEEDS CURRENT HEALTH AND WELLNESS STANDARDS AND STUDENT AND COMMUNITY EXPECTATIONS

Food Services

Number of meals sold	6,905,954	6,490,011	6,692,034	6,750,000
Number of meals reimbursed	3,434,887	3,987,912	4,180,547	4,200,000
Average plate cost for lunch	\$2.54	\$2.98	3.29	<3.20
Breakfast Participation Rate (by level)	14% Elem 7% Middle 9% Senior	13.0% Elem 7.2% Middle 6.4% Senior	17.6%Elem 7.9% Middle 8.3% Senior	18.0%Elem 8.2%Middle 9%Senior
Lunch Participation Rate (by level)	54% Elem 50% Middle 23% Senior	43.2%Elem 41.2%Middle 18.8 Senior	53.4%Elem 45.9%Middle 23.8%Senior	55% Elem 50%Middle 25%Senior

	2012/2013 Actual	2013/2014 Actual	2014/2015 Estimate	2015/2016 Target
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Educational Research & Design

OBJECTIVE: ENSURE THE RESEARCH AND DEVELOPMENT OF HUMAN AND EDUCATIONAL RESOURCES

Educational Technology

Online professional development enrollments	N/A	1,205	1,060	1,100
Newly developed online professional development courses	N/A	12	14	22 (8 full & 15 mini modules)
Number of active online professional development courses	N/A	75	78	80

Instructional Data Services

Percent of disallowed student FTE resulting from the annual Colorado Department of Education (CDE) enrollment audit	0.00%	TBD (awaiting audit report)	0.05%	0.05%
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OBJECTIVE: ENSURE HIGH QUALITY LEARNING EXPERIENCES ARE PROVIDED TO INCREASE STUDENT ACHIEVEMENT FOR ALL STUDENTS

Student Success

	1:16 Elem	1:15 Elem	1:16 Elem	1:19 Elem
Ratio students to learning specialists	1:17 Middle	1:19 Middle	1:19 Middle	1:22 Middle
(staffing to student ratios)	1:25 Senior	1:24 Senior	1:24 Senior	1:25 Senior

*Historical figures are based on an average student to teacher ratio using former allocation methodology which allocated learning specialists based on grade. A new allocation methodology based on a target ratio of learning specialists to special education students will be used in 2014/2015

Students with Advanced Learning Plans (ALP) as a percentage of total students	12.17%	11.36%	12.11%	12.50%
Students with Individualized Education Programs (IEP) as a percentage of total students	9.35%	9.44%	9.49%	9.50%

2012/2013 Actual	2013/2014 Actual	2014/2015 Estimate	2015/2016 Target
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Leadership

OBJECTIVE: ENSURE THE DISTRICT REACHES OUT TO THE COMMUNITY AND CONTINUOUSLY BUILDS SUPPORT FOR JEFFCO SCHOOLS

Communications

Number of public information requests answered	83	140	244	405
Number of communications (Key Communique, other newsletters)	22	93	74	95
Percent of schools promoted through Good News communications	78%	72%	71%	85%

Schools

OBJECTIVE: INCREASE STUDENT ACHIEVEMENT FOR ALL DEMOGRAPHIC GROUPS IN ORDER TO BE CAREER AND COLLEGE READY

Schools

Graduation Rate**	81.5%	82.9%	N/A	N/A
Dropout Rate**	1.7%	1.6%	N/A	N/A
Mean ACT composite score**	21.2	20.3	N/A	N/A

**The District does not set targets or estimate the results of these measures, but strives to continually improve the results for each of these metrics.

Glossary - Acronyms

ACA: Affordability Care Act

ALP: Advanced Learning Plan

AED: Amortization Equalization Disbursement

CAFR: Comprehensive Annual Financial Report

CDE: Colorado Department of Education

COP: Certificates of Participation

CMAS: Colorado Measure of Academic Success

CPI: Consumer Price Index

COLA: Cost Of Living Adjustment

C.R.S.: Colorado Revised Statute

CSEA: Classified School Employees Association

ETAP: Education Technology Access Plan

ELL: English Language Learners

ELPA: English Language Proficiency Act

ERD: Educational Research and Design

ESL: English as a Second Language

ETAP: Educational Technology Assessment Plan

FCI: Facility Condition Index

FMP: Facility Master Plan

FY: Fiscal Year

FTE: Full Time Equivalent

GASB: Governmental Accounting Standards Board

GAAP: Generally Accepted Accounting Principles

I²a: Instruction/Intervention Assessment Project

IBNR: Insurance Claims Incurred But Not Reported

IDEA: Individuals with Disability Education Act

IEP: Individualized Education Program

IT: Information Technology

JCAA: Jefferson County Administrators' Association

JCAPP: Jefferson County Adolescence Parenting Program

JCEA: Jefferson County Education Association

MLO: Mill Levy Override

MOE: Maintenance Of Effort

OCR: Office of Civil Rights

PERA: Public Employees Retirement Association

POODS: Placed Out Of District

PPR: Per-Pupil Revenue

SBB: Student Based Budgeting

SPED: Special Education

SOT: Specific Ownership Tax

SAC: School Level Accountability Committee

SPAC: Strategic Planning Advisory Council

SAED: Supplemental Amortization Equalization Disbursement

TAN: Tax Anticipation Notes

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

Glossary

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

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

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

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

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

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

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

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

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

Asset: Resources owned or held which have monetary value.

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

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

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

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

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

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

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

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

Budget 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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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

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

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

ERD: This is an acronym that stands for Educational Research and Design. This is the 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 replaced the old acronym of DOI which stood for Division of Instruction.

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

ETAP: The Educational Technology Assessment Plan is an IT plan to help ensure equal access to technology equipment, support and training across the district.

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

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

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

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

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

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

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

Food Service Fund: This 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.

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

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

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

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

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

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

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

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

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

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.

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

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

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

Innovation and Effectiveness: 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.

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

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

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

Major governmental funds: The General Fund, Debt Service Fund, Capital 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, and services to expelled students.

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

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

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

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

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

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.

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

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

One-time funds: Budgeting for Results Proposals that are funded for current year only.

Ongoing funds: Budget for Results Proposals which has funding that will continue for multiple years.

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

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

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

PERA: Public Employees Retirement Association. Employee and employer contributions rates are legislated and required by law.

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

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

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Appendix A



Project Type	School	Project Description	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017
High School							
E/RM/WS	Alameda	General Upgrades	-	63,601	148,402	250,000	150,000
WSD		Site Improvements	-	6,303	14,708	-	-
RM	Arvada	Elevator Upgrade	-	11,913	27,796	-	-
SS		Emergency Generator	-	-	-	-	-
E/RM/WS		General Upgrades	-	354,081	826,188	-	-
WSD		Roof	-	-	-	-	-
WSD		Site Irrigation	-	27,377	63,881	-	-
WSD		Plumbing Upgrades	-	-	-	27,000	-
RM	Arvada West Sr	Elevator Upgrade	-	273	637	-	-
WSD		HVAC & Elec Upgrades	-	135,900	317,100	-	-
RM	Chatfield	Paving	-	1,891	4,412	-	-
WSD		Roof Replacement	348,785	813,833	-	-	-
RM	Columbine	Elevator Upgrade	-	26,234	61,212	-	-
E/RM/WS		General Upgrades	-	1,507,364	3,517,184	-	-
RM		Paving	-	-	-	-	-
RM		Mechanical Upgrade	-	-	-	1,011,000	-
WSD	Conifer	Fire Alarm Upgrade	-	241,264	562,948	-	-
WSD		Mechanical Upgrade	-	-	2,025	4,724	-
RM		Paving	332,078	774,849	-	-	-
WSD		Plumbing Upgrades	-	6,351	14,818	-	-
WSD		Warm, Safe, Dry	-	11,113	25,929	50,000	-
E/RM/WS		General Upgrades	-	1,453,050	3,390,450	-	-
E	Dakota Ridge	Electrical Upgrades	-	14,607	34,083	-	-
WSD		Fire Alarm Upgrade	-	149,889	349,740	-	-
WSD	Evergreen Sr	Locker Replacement	102,339	238,790	-	-	-
WSD		Plumbing Upgrades	-	10,006	23,347	-	-
WSD		Roof Replacement	-	390,000	910,000	-	-
WSD		Warm, Safe, Dry	-	14,733	34,376	-	-
RM	Green Mountain Sr	Elevator Upgrade	-	23,268	54,292	-	-
E/RM/WS		General Upgrades	-	505,710	1,179,990	-	-
WSD		Site Upgrades	-	3,152	7,354	-	-
E/RM/WS		General Upgrades	500,026	1,166,727	-	-	-
RM	Jefferson	Paving	-	26,924	62,822	-	-
WSD		Plumbing Upgrades	22,900	53,433	-	-	-
E/RM/WS	Lakewood Sr	General Upgrades	-	118,560	276,640	-	-
E/RM/WS		General Upgrades	-	210,768	491,793	-	-
WSD	Pomona	Roof Replacement	-	494,833	1,154,611	-	-
WSD		Site Improvements	-	59,863	139,680	-	-
RM		Plumbing Upgrades	-	-	-	36,000	-
E/RM/WS		General Upgrades	-	56,659	132,204	-	-
E/RM/WS	Standley Lake	General Upgrades	162,719	379,678	-	-	-
RM		Ext. Bleachers	857	2,000	-	-	-
WSD	Wheat Ridge	Fire Alarm Upgrade	-	-	7,648	17,844	-
E/RM/WS		General Upgrades	-	-	199,650	465,850	-
WSD		Site Improvements	-	76,200	177,800	-	-
Middle School							
RM	Bell	Bleacher Replacement	11,843	27,633	-	-	-
E		Electrical Upgrades	-	19,949	46,547	-	-
RM		Elevator Upgrade	-	27,720	64,681	-	-
WSD		Fire Alarm Upgrade	-	-	142,424	332,324	-
WSD		Mechanical Upgrade	-	169,356	395,165	-	-
RM		Paving	-	20,390	47,576	-	-
WSD		Roof Upgrades	-	9,894	23,086	-	-
WSD		Warm, Safe, Dry	-	37,951	88,552	-	-
RM	Carmody	Bleacher Replacement	10,674	24,905	-	-	-
WSD		Chiller Replacement	-	24,407	56,949	-	-
E		Electrical Upgrades	-	16,385	38,233	-	-
WSD		Fire Alarm Upgrade	-	129,287	301,671	-	-
WSD		Mechanical Upgrade	-	-	130,145	303,671	-
WSD		Piping Replacement	35,421	82,649	-	-	-
WSD		Roof Upgrades	-	2,226	5,194	-	-
WSD		Warm, Safe, Dry	-	18,460	43,074	-	-
RM	Creighton	Bleacher Replacement	4,140	9,659	-	-	-
WSD		Fire Alarm Upgrade	-	-	9,212	21,494	-
WSD		Mechanical Upgrade	-	-	4,255	9,927	-
RM		Paving	26,713	62,331	-	-	-
RM	Deer Creek	Bleacher Replacement	12,440	29,028	-	-	-
E		Electrical Upgrades	-	16,837	39,287	-	-
WSD		Fire Alarm Upgrade	-	5,435	12,681	-	-
WSD		Mechanical Upgrade	-	-	40,184	93,762	-
RM		Paving	-	21,781	50,823	-	-
WSD		Roof Replacement	51,294	119,687	-	-	-
WSD		Warm, Safe, Dry	-	30,252	70,589	23,520	-

Project Type	School	Project Description	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017
RM	Drake	Bleacher Replacement	14,268	33,292	-	-	-
E		Electrical Upgrades	-	14,179	33,084	-	-
RM		Ext. Bleachers	857	1,999	-	-	-
WSD		Fire Alarm Upgrade	-	-	9,350	21,816	-
WSD		Mechanical Upgrade	-	-	64,250	149,918	-
RM		Paving	-	1,261	2,941	-	-
WSD		Plumbing Upgrades	3,817	8,905	-	-	-
WSD		Roof Replacement	-	227,677	531,245	-	-
WSD		Warm, Safe, Dry	-	31,296	73,023	-	-
E		Electrical Upgrades	-	1,132	2,640	-	-
WSD	Evergreen Middle	Mechanical Upgrade	-	-	139,312	325,060	-
RM	Everitt	Paving	-	1,576	3,677	-	-
E		Electrical Upgrades	-	3,308	7,718	-	-
RM		Elevator Upgrade	-	-	-	-	-
WSD		Fire Alarm Upgrade	-	-	7,370	17,196	-
WSD		Mechanical Upgrade	-	-	97,676	227,910	-
RM		Paving	-	6,067	14,155	-	-
WSD		Warm, Safe, Dry	-	23,863	55,679	-	-
RM		Site Improvements	-	-	-	27,000	-
E		Electrical Upgrades	-	1,292	3,014	-	-
WSD		Fire Alarm Upgrade	-	1,853	4,323	-	-
WSD	Falcon Bluffs	Roof Upgrades	-	12,852	29,989	-	-
RM		Bleacher Replacement	12,013	28,030	-	-	-
E		Electrical Upgrades	-	10,453	24,390	-	-
WSD		Fire Alarm Upgrade	-	22,887	53,404	-	-
WSD		Mechanical Upgrade	-	-	4,610	10,756	-
WSD		Plumbing Upgrades	7,617	17,773	-	-	-
RM		Bleacher Replacement	12,440	29,028	-	-	-
E		Electrical Upgrades	-	9,634	22,479	-	-
WSD		Fire Alarm Upgrade	-	-	2,497	5,826	-
RM		Paving	-	315	736	-	-
WSD	Mandalay	Plumbing Upgrades	12,701	29,636	-	-	-
WSD		Roof Upgrades	-	4,493	10,483	-	-
E		Electrical Upgrades	-	4,948	11,546	-	-
RM		Elevator Upgrade	-	-	-	-	-
WSD		Fire Alarm Upgrade	-	-	107,578	251,015	-
WSD		Warm, Safe, Dry	-	31,317	73,073	-	-
RM		Bleacher Replacement	7,041	16,429	-	-	-
E		Electrical Upgrades	-	11,996	27,990	-	-
WSD		Fire Alarm Upgrade	-	-	75,084	175,196	-
RM		Kitchen Hood	21,255	49,596	-	-	-
WSD	Oberon	Mechanical Upgrade	-	-	11,633	27,145	-
WSD		Roof Replacement	-	403,244	940,904	-	-
WSD		Warm, Safe, Dry	-	66,826	155,927	-	-
RM		Plumbing Upgrades	-	-	-	36,000	-
E		Electrical Upgrades	-	7,394	17,253	-	-
RM		Elevator Upgrade	-	-	-	-	-
WSD		Fire Alarm Upgrade	-	-	1,576	3,677	-
WSD		Mechanical Upgrade	-	-	77,434	180,679	-
WSD		Plumbing Upgrades	15,234	35,546	-	36,000	-
WSD		Warm, Safe, Dry	-	26,294	61,354	-	-
E	O'Connell	Electrical Upgrades	-	2,482	5,791	-	-
WSD		Fire Alarm Upgrade	-	66,234	154,546	-	-
E/RM/WSD		General Upgrades	-	57,781	134,821	-	-
WSD		Warm, Safe, Dry	-	246,917	576,141	-	-
RM		Site Improvements	-	-	-	75,000	15,000
RM		Interior Renovation	-	-	-	350,000	50,000
WSD		Mechanical Upgrade	-	-	12,963	30,247	-
WSD		Plumbing Upgrades	-	17,800	41,534	-	-
WSD		Roof Upgrades	-	7,957	18,567	-	-
SS		Security, PA Upgrade	-	92,810	216,558	-	-
WSD	West Jefferson Middle	Warm, Safe, Dry	-	5,008	11,684	-	-
E		Electrical Upgrades	-	290	677	-	-
WSD		Fire Alarm Upgrade	-	11,946	27,875	-	-
WSD		Mechanical Upgrade	-	-	244,943	571,533	-
RM		Paving	-	4,697	10,959	-	-
WSD		Roof Replacement	90,999	212,332	-	-	-
WSD		Warm, Safe, Dry	-	47,716	111,336	-	-

Project Type	School	Project Description	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	
RM	Wheat Ridge	Bleacher Replacement	15,793	36,849	-	-	-	
RM		Interior Renovation				350,000	50,000	
K-8								
E	Arvada	Electrical Upgrades	-	12,633	29,477	1,200,000	240,000	
RM		Elevator Upgrade	-	23,728	55,365	-	-	
WSD		Fire Alarm Upgrade	-	-	1,103	350,000	-	
WSD		Mechanical Upgrade	-	-	26,201	775,000	325,000	
WSD	Coal Creek	Roof Upgrades	-	14,838	34,622	-	-	
WSD		Site Improvements	-	10,243	23,900	-	-	
E		Electrical Upgrades	-	725	1,691	-	-	
WSD		Fire Alarm Upgrade	-	-	691	1,612	-	
WSD		Mechanical Upgrade	-	-	4,190	9,776	-	
RM		Paving	3,909	9,120	-	-	-	
WSD		Plumbing Upgrades	1,500	3,500	-	-	-	
WSD		Roof Upgrades	-	11,873	27,704	-	-	
WSD		Warm, Safe, Dry	-	4,179	9,752	-	-	
Elementary School								
E		Adams	Electrical Upgrades	-	6,689	15,607	-	-
RM			Kitchen Hood	21,255	49,596	-	-	-
WSD	Mechanical Upgrade		-	-	81,139	189,324	-	
RM	Paving		-	344	803	-	-	
WSD	Allendale	Warm, Safe, Dry	-	5,231	12,207	56,000	-	
E/RM/WSD		General Upgrades	-	298,582	696,692	-	-	
E		Lighting	-	-	-	-	-	
WSD		Mechanical Upgrade	-	9,389	21,907	-	-	
RM	Belmar	Paving	-	-	-	-	-	
WSD		Roof Replacement	-	3,498	8,161	-	-	
E		Electrical Upgrades	-	34,337	80,120	-	-	
RM		Kitchen Hood	21,255	49,596	-	-	-	
WSD	Bergen Meadow	Mechanical Upgrade	-	-	35,795	83,523	-	
WSD		Roof Replacement	-	116,497	271,825	-	-	
WSD		Warm, Safe, Dry	-	16,540	38,592	-	-	
E		Electrical Upgrades	-	32,858	76,669	-	-	
WSD	Bergen Valley	Fire Alarm Upgrade	-	48,429	113,001	-	-	
WSD		Mechanical Upgrade	-	-	75,877	177,047	-	
WSD		Roof Replacement	-	-	-	-	-	
E		Electrical Upgrades	-	8,225	19,191	-	-	
RM	Blue Heron	Kitchen Hood	20,611	48,091	-	-	-	
WSD		Roof Replacement	-	125,099	291,898	-	-	
WSD		Fire Alarm Upgrade	-	1,576	3,677	-	-	
WSD		Mechanical Upgrade	-	-	8,949	20,881	-	
WSD	Bradford Intermediate	Roof Upgrades	-	4,053	9,456	-	-	
E		Electrical Upgrades	-	6,404	14,943	-	-	
WSD		Fire Alarm Upgrade	-	8,677	20,245	-	-	
WSD		Mechanical Upgrade	-	-	98,409	229,622	-	
RM	Bradford Primary	Paving	-	1,867	4,355	-	-	
WSD		Roof Replacement	-	100,934	235,514	-	-	
WSD		Warm, Safe, Dry	-	3,281	7,656	-	-	
E		Electrical Upgrades	-	7,399	17,265	-	-	
RM	Campbell	Kitchen Hood	21,255	49,596	-	-	-	
WSD		Mechanical Upgrade	-	-	134,233	313,209	-	
WSD		Roof Upgrades	-	640	1,493	-	-	
WSD		Site Improvements	-	2,878	6,715	-	-	
E/RM/WSD	Colorow	General Upgrades	-	-	49,800	742,189	-	
RM		Paving	-	630	1,471	-	-	
E/RM/WSD		General Upgrades	-	4,392	104,524	1,349,872	-	
WSD		Fire Alarm Upgrade	-	1,576	3,677	-	-	
RM	Columbine Hills	Kitchen Hood	21,255	49,596	-	-	-	
WSD		Mechanical Upgrade	-	-	214,700	500,968	-	
RM		Paving	3,091	7,212	-	-	-	
WSD		Plumbing Upgrades	2,748	6,412	-	-	-	
WSD		Roof Upgrades	-	8,158	19,034	-	-	
WSD		Warm, Safe, Dry	-	15,851	36,986	-	-	
E		Electrical Upgrades	-	4,606	10,747	-	-	
WSD		Fire Alarm Upgrade	-	3,949	9,215	-	-	
WSD		Mechanical Upgrade	-	-	106,431	248,340	-	
WSD		Roof Replacement	-	-	-	38,700	129,000	
WSD		Warm, Safe, Dry	-	28,407	66,283	-	-	
RM		Site Improvements	-	-	-	15,000	-	
E	Coronado	Electrical Upgrades	-	8,351	19,485	-	-	
WSD		Fire Alarm Replacement	-	-	-	-	-	
RM		Kitchen Hood	21,255	49,596	-	-	-	
WSD		Mechanical Upgrade	-	-	48,485	482,875	-	
RM		Paving	-	6,410	14,957	-	-	
WSD		Plumbing Upgrades	3,244	7,570	-	-	-	
WSD		Interior Renovation				56,000		

5-Year Capital Investment By Location

2015/2016

Project Type	School	Project Description	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017
E	Deane	Electrical Upgrades	-	16,425	38,325	-	-
E/RM/WSD		General Upgrades	-	169,834	396,280	-	-
RM		Site Improvements	-	-	-	42,000	-
WSD		Warm, Safe, Dry	-	31,563	73,648	-	-
E	Devinny	Electrical Upgrades	-	11,054	25,793	-	-
WSD		Fire Alarm Upgrade	-	11,316	26,404	-	-
E/RM/WSD		General Upgrades	-	7,156	16,696	-	-
RM		Kitchen Hood	21,255	49,596	-	-	-
WSD		Roof Upgrades	-	3,268	7,625	-	-
WSD		Warm, Safe, Dry	-	20,230	47,204	-	-
rm		Site Improvements	-	-	-	15,000	-
E	Dutch Creek	Electrical Upgrades	-	10,794	25,185	-	-
WSD		Fire Alarm Upgrade	-	49,940	116,527	-	-
RM		Kitchen Hood	21,255	49,596	-	-	-
WSD		Mechanical Upgrade	-	-	179,872	419,701	-
WSD		Plumbing Upgrades	398	929	-	-	-
WSD		Warm, Safe, Dry	-	6,313	14,729	56,000	-
E	Edgewater	Electrical Upgrades	-	14,123	32,953	-	-
WSD		Fire Alarm Upgrade	-	-	230	538	-
WSD		Interior Renovation	3,619	8,445	-	-	-
WSD		Mechanical Upgrade	-	-	131,050	305,784	-
RM		Paving	86,899	202,765	-	-	-
WSD		Roof Upgrades	-	1,380	3,219	-	-
WSD		Warm, Safe, Dry	-	10,862	25,346	-	-
E	Eiber	Electrical Upgrades	-	1,305	3,044	-	-
WSD		Fire Alarm Upgrade	-	-	35,180	82,086	-
WSD		Mechanical Upgrade	-	-	31,800	74,199	-
RM		Paving	14,276	33,312	-	-	-
WSD		Plumbing Upgrades	7,633	17,811	-	-	-
WSD		Roof Drain Repair	-	3,564	8,315	-	-
WSD		Warm, Safe, Dry	-	65,154	152,025	-	-
E	Elk Creek	Electrical Upgrades	-	18,915	44,134	-	-
WSD		Mechanical Upgrade	-	-	66,581	155,357	-
RM		Paving	-	4,789	11,174	-	-
WSD		Plumbing Upgrades	-	38,691	90,279	-	-
WSD		Warm, Safe, Dry	-	6,410	14,958	50,000	-
E	Fairmount	Electrical Upgrades	-	9,488	22,138	-	-
WSD		Fire Alarm Upgrade	-	-	13,818	32,241	-
WSD		Mechanical Upgrade	-	-	26,249	61,249	-
WSD		Warm, Safe, Dry	-	12,723	29,688	-	-
RM		Site Improvements	-	-	-	15,000	-
E	Fitzmorris	Electrical Upgrades	-	10,570	24,663	-	-
WSD		Fire Alarm Upgrade	-	-	4,606	10,747	-
WSD		Mechanical Upgrade	-	-	158,762	370,444	-
WSD		Roof Upgrades	-	6,137	14,319	-	-
WSD		Warm, Safe, Dry	-	18,649	43,513	-	-
RM		Site Improvements	-	-	-	42,000	-
E	Foothills	Electrical Upgrades	-	7,144	16,670	-	-
RM		Kitchen Hood	21,255	49,596	-	-	-
RM		Paving	14,289	33,341	-	-	-
WSD		Warm, Safe, Dry	-	2,104	4,910	-	-
E	Foster	Electrical Upgrades	-	900	2,101	-	-
WSD		Fire Alarm Upgrade	-	-	36,124	84,289	-
WSD		Mechanical Upgrade	-	-	25,692	59,949	-
RM		Paving	-	2,333	5,445	-	-
WSD		Warm, Safe, Dry	-	55,862	130,344	-	-
WSD		Plumbing Upgrades	-	-	-	83,000	-
RM		Site Improvements	-	-	-	15,000	-
E	Fremont	Electrical Upgrades	-	4,014	9,366	-	-
WSD		Fire Alarm Upgrade	-	-	33,783	78,828	-
WSD		Mechanical Upgrade	-	-	35,302	82,370	-
WSD		Roof Upgrades	-	6,509	15,188	-	-
WSD		Warm, Safe, Dry	-	51,554	120,292	-	-
E/RM/WSD	Glennon Heights	General Upgrades	-	-	87,100	734,209	-
RM		Paving	2,076	4,844	-	-	-
E	Governor's Ranch	Electrical Upgrades	-	27,881	65,056	-	-
WSD		Fire Alarm Upgrade	-	-	-	-	-
WSD		Mechanical Upgrade	-	-	32,634	76,145	-
WSD		Roof Upgrades	-	6,311	14,725	-	-
WSD		Warm, Safe, Dry	-	15,866	37,021	56,000	-
RM		Site Improvements	-	-	-	15,000	-
E/RM/WSD	Green Gables	General Upgrades	-	-	-	259,950	866,500
WSD		Plumbing Upgrades	4,570	10,664	-	-	-
WSD		Roof Upgrades	-	11,732	27,374	-	-
RM		Site Improvements	-	-	-	15,000	-

5-Year Capital Investment By Location

2015/2016

Project Type	School	Project Description	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017
E	Green Mountain	Electrical Upgrades	-	20,620	48,112	-	-
WSD		Fire Alarm Upgrade	-	21,740	50,726	-	-
E/RM/WSD		General Upgrades	-	171,533	400,243	-	-
RM		Paving	6,912	16,128	-	-	-
WSD	Hackberry Hill	Roof Upgrades	-	14,960	34,908	-	-
WSD		Warm, Safe, Dry	-	3,088	7,205	-	-
E		Electrical Upgrades	-	21,210	49,490	-	-
WSD		Fire Alarm Upgrade	-	-	4,836	11,285	-
WSD	Hutchinson	Mechanical Upgrade	-	-	13,156	30,698	-
E		Electrical Upgrades	-	5,943	13,867	-	-
WSD		Fire Alarm Upgrade	-	36,886	86,067	-	-
E/RM/WSD		General Upgrades	-	174,574	407,338	-	-
RM	Kendallvue	Paving	3,825	8,925	-	-	-
WSD		Plumbing Upgrades	60	139	-	-	-
WSD		Fire Alarm Upgrade	-	33,026	77,060	-	-
RM		Kitchen Hood	20,611	48,091	-	-	-
RM	Kendrick Lakes	Paving	11,954	27,894	-	-	-
WSD		Roof Upgrades	-	1,210	2,823	-	-
WSD		Warm, Safe, Dry	-	41,032	95,742	-	-
WSD		Fire Alarm Upgrade	-	17,109	39,922	-	-
E/RM/WSD	Kullerstrand	General Upgrades	-	-	17,100	57,000	-
RM		Paving	6,303	14,708	-	-	-
E/RM/WSD		General Upgrades	-	-	29,625	191,902	-
E		Electrical Upgrades	-	32,290	75,344	-	-
WSD	Kyffin	Fire Alarm Upgrade	-	-	68,648	160,178	-
WSD		Security Upgrade	-	-	8,300	-	-
WSD		Warm, Safe, Dry	-	17,255	40,261	-	-
RM		Site Improvements	-	-	-	42,000	-
WSD	Lasley	Fire Alarm Upgrade	-	62,410	145,622	-	-
E/RM/WSD		General Upgrades	-	103,858	242,336	-	-
RM		Paving	2,775	6,475	-	-	-
WSD		Warm, Safe, Dry	-	31,790	74,178	-	-
RM	Lawrence	Site Improvements	-	-	-	42,000	-
E		Electrical Upgrades	-	5,237	12,219	-	-
WSD		Fire Alarm Upgrade	-	-	70,970	165,597	-
WSD		Mechanical Upgrade	-	-	48,217	112,507	-
WSD	Leawood	Warm, Safe, Dry	-	20,866	48,688	-	-
WSD		Mechanical Upgrade	-	-	194,713	1,470,722	-
RM		Paving	-	7,343	17,135	-	-
WSD		Interior Renovation	-	-	-	56,000	-
WSD	Little	Fire Alarm Upgrade	-	-	26,076	60,844	-
WSD		Plumbing Upgrades	11,450	26,716	-	-	-
WSD		Roof Replacement	-	11,646	27,173	-	-
WSD		Warm, Safe, Dry	-	26,685	62,265	-	-
E	Lukas	Electrical Upgrades	-	5,949	13,882	-	-
RM		Kitchen Hood	20,611	48,091	-	-	-
WSD		Mechanical Upgrade	-	-	81,282	189,657	-
RM		Paving	-	1,408	3,286	-	-
WSD	Lumberg	Warm, Safe, Dry	-	4,685	10,931	56,000	-
E		Electrical Upgrades	-	8,608	20,086	-	-
WSD		Fire Alarm Upgrade	-	-	68,615	160,103	-
WSD		Mechanical Upgrade	-	-	48,599	113,397	-
RM	Maple Grove	Paving	3,111	7,259	-	-	-
WSD		Plumbing Upgrades	3,678	8,583	-	-	-
WSD		Roof Replacement	-	179,918	419,810	-	-
WSD		Warm, Safe, Dry	-	82,382	192,226	-	-
E	Marshdale	Electrical Upgrades	-	15,093	35,216	-	-
WSD		Fire Alarm Upgrade	-	-	40,596	94,723	-
RM		Kitchen Hood	21,255	49,596	-	-	-
WSD		Roof Replacement	-	141,336	329,785	-	-
WSD	Mitchell	Warm, Safe, Dry	-	16,242	37,899	-	-
E		Electrical Upgrades	-	-	42,300	81,592	-
RM		Paving	-	3,152	7,355	-	-
WSD		Plumbing Upgrades	-	-	-	115,000	-
E	Molholm	Electrical Upgrades	-	6,821	15,916	-	-
WSD		Fire Alarm Upgrade	-	-	40,417	94,306	-
WSD		Mechanical Upgrade	-	12,468	29,093	-	-
WSD		Partition Upgrades	7,458	17,402	-	-	-
RM	Molholm	Paving	4,178	9,750	-	-	-
WSD		Plumbing Upgrades	6,107	14,249	-	-	-
E		Electrical Upgrades	-	870	2,030	-	-
WSD		Fire Alarm Upgrade	-	-	64,296	150,023	-
WSD	Molholm	Mechanical Upgrade	-	-	49,875	116,375	-
RM		Paving	2,918	6,808	-	-	-
WSD		Roof Upgrades	-	817	1,906	-	-
RM		Site Improvements	-	-	-	15,000	-

Project Type	School	Project Description	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017
E	Mortensen	Electrical Upgrades	-	3,657	8,532	-	-
WSD		Mechanical Upgrade	-	-	153,499	358,163	-
RM		Paving	-	394	920	-	-
WSD		Roof Replacement	141,435	330,014	-	-	-
WSD		Warm, Safe, Dry	-	60,358	140,836	15,000	-
E		Electrical Upgrades	-	290	677	-	-
WSD	Mount Carbon	Fire Alarm Upgrade	-	85,442	199,364	-	-
WSD		Mechanical Upgrade	-	-	128,864	300,682	-
WSD		Plumbing Upgrades	-	4,663	10,880	-	-
WSD		Roof Replacement	153,029	357,067	-	-	-
WSD		Warm, Safe, Dry	-	9,469	22,094	-	-
E		Electrical Upgrades	-	9,080	21,188	-	-
WSD	Normandy	Mechanical Upgrade	-	-	305,780	713,486	-
RM		Paving	-	4,412	10,296	-	-
WSD		Plumbing Upgrades	-	6,107	14,249	-	-
WSD		Roof Upgrades	-	18,926	44,161	-	-
WSD		Warm, Safe, Dry	-	6,313	14,729	106,000	-
E		Electrical Upgrades	-	1,809	4,221	-	-
WSD	Parmalee	Mechanical Upgrade	-	-	43,591	101,711	-
WSD		Roof Upgrades	-	12,956	30,230	-	-
WSD		Sanitary Sewer Repl	23,587	55,036	-	-	-
WSD		Warm, Safe, Dry	-	13,661	31,875	-	-
RM		Paving	-	2,333	5,445	-	-
WSD		Plumbing Upgrades	3,808	8,885	-	-	-
WSD		Warm, Safe, Dry	88,643	206,833	-	15,000	-
WSD		Fire Alarm Upgrade	-	8,873	20,705	-	-
WSD		Plumbing Upgrades	1,009	2,354	-	-	-
WSD	Peck	Fire Alarm Upgrade	-	-	39,804	92,877	-
WSD		Mechanical Upgrade	-	-	35,651	83,185	-
WSD		Roof Replacement	-	162,116	378,271	-	-
WSD		Warm, Safe, Dry	-	78,771	183,800	-	-
WSD		Fire Alarm Upgrade	-	37,030	86,402	-	-
WSD		Mechanical Upgrade	-	-	214,321	500,083	-
RM		Paving	11,795	27,521	-	-	-
WSD		Interior Renovation	-	-	-	50,000	-
WSD		Fire Alarm Upgrade	-	-	3,455	8,061	-
RM	Pennington	Kitchen Hood	21,255	49,596	-	-	-
WSD		Mechanical Upgrade	-	-	37,672	87,902	-
RM		Paving	-	394	920	-	-
WSD		Warm, Safe, Dry	-	40,151	93,685	-	-
E/RM/WSD		General Upgrades	-	-	266,055	888,235	-
RM		Paving	-	42,495	99,156	-	-
E	Powderhorn	Electrical Upgrades	-	2,768	6,460	-	-
WSD		Fire Alarm Upgrade	-	48,701	113,635	-	-
RM		Paving	-	394	920	-	-
WSD		Warm, Safe, Dry	-	5,584	13,029	15,000	-
E		Electrical Upgrades	-	-	-	4,500	15,000
WSD		Gym Floor Replacement	-	9,752	22,754	-	-
RM		Paving	405	945	-	-	-
RM		Site Improvements	-	-	-	27,000	-
WSD		Fire Alarm Upgrade	-	-	7,370	17,196	-
WSD	Ralston	Mechanical Upgrade	-	138,618	323,443	-	-
WSD		Roof Upgrades	-	3,630	8,471	-	-
WSD		Warm, Safe, Dry	-	18,679	43,585	50,000	-
RM		Site Improvements	-	-	-	15,000	-
E		Electrical Upgrades	-	-	-	2,100	7,000
WSD		Roof Replacement	-	67,754	158,092	-	-
E	Rooney Ranch	Electrical Upgrades	-	2,764	6,448	-	-
WSD		Fire Alarm Upgrade	-	29,014	67,698	-	-
E/RM/WSD		General Upgrades	-	43,571	101,665	-	-
WSD		Plumbing Upgrades	7,573	17,671	-	-	-
WSD		Roof Replacement	170,018	396,708	-	-	-
E		Electrical Upgrades	-	6,386	14,901	-	-
WSD	Ryan	Fire Alarm Upgrade	-	-	27,470	64,098	-
WSD		Roof Upgrades	-	4,722	11,017	-	-
WSD		Interior Renovation	-	-	-	56,000	-
E	Secrest	Electrical Upgrades	-	8,474	19,773	-	-
WSD		Fire Alarm Upgrade	-	-	71,463	166,748	-
WSD		Mechanical Upgrade	-	-	30,490	71,144	-
RM		Paving	-	1,991	4,646	-	-
WSD		Warm, Safe, Dry	-	35,302	82,372	-	-
RM		Site Improvements	-	-	-	27,000	-
E	Semper	Electrical Upgrades	-	5,806	13,546	-	-
WSD		Fire Alarm Upgrade	-	-	29,216	68,170	-
WSD		Warm, Safe, Dry	-	1,706	3,981	-	-

5-Year Capital Investment By Location

2015/2016

Project Type	School	Project Description	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017
E	Shaffer	Electrical Upgrades	-	4,861	11,342	-	-
WSD		Fire Alarm Upgrade	-	78,420	182,980	-	-
RM		Paving	-	394	920	-	-
WSD		Roof Upgrades	-	11,501	26,837	-	-
WSD		Warm, Safe, Dry	-	8,828	20,598	-	-
E	Shelton	Electrical Upgrades	-	290	677	-	-
WSD		Mechanical Upgrade	-	274,679	640,919	-	-
WSD		Plumbing Upgrades	1,593	3,717	-	-	-
WSD		Warm, Safe, Dry	12,954	30,226	-	-	-
WSD	Sheridan Green	Mechanical Upgrade	-	-	3,116	7,272	-
RM		Site Improvements	-	-	-	15,000	-
E	Sierra	Electrical Upgrades	-	1,595	3,721	-	-
WSD		Fire Alarm Upgrade	-	-	1,576	3,677	-
RM		Site Improvements	-	-	-	15,000	-
E	Slater	Electrical Upgrades	-	10,863	25,346	-	-
WSD		Fire Alarm Upgrade	-	-	38,763	90,446	-
WSD		Mechanical Upgrade	-	-	47,096	109,890	-
RM		Paving	22,304	52,042	-	-	-
WSD		Plumbing Upgrades	-	7,633	17,811	-	-
WSD		Roof Replacement	-	76,170	177,731	-	-
WSD		Warm, Safe, Dry	-	6,510	15,189	-	-
WSD	South Lakewood	Fire Alarm Upgrade	-	-	34,599	80,731	-
RM		Paving	2,652	6,188	-	-	-
WSD		Roof Upgrades	-	14,934	34,846	-	-
WSD		Warm, Safe, Dry	-	2,051	4,785	-	-
E	Stein	Electrical Upgrades	-	1,160	2,706	-	-
WSD		Fire Alarm Upgrade	-	1,567	3,656	-	-
WSD		Roof Upgrades	-	2,463	5,746	-	-
RM		Site Improvements	-	-	-	50,000	450,000
WSD		Exterior Upgrades	-	-	-	75,000	675,000
WSD		Interior Renovation	-	-	-	75,000	675,000
E	Stevens	Electrical Upgrades	-	580	1,353	-	-
WSD		Fire Alarm Upgrade	-	-	9,903	23,106	-
RM		Paving	62,916	146,803	-	-	-
WSD		Roof Upgrades	-	6,383	14,894	-	-
WSD		Warm, Safe, Dry	-	22,381	52,223	-	-
WSD		Interior Renovation	-	-	-	50,000	350,000
WSD	Stober	Fire Alarm Upgrade	-	-	-	18,750	62,500
RM		Site Improvements	-	-	-	15,000	-
E	Stony Creek	Electrical Upgrades	-	19,505	45,511	-	-
RM		Kitchen Hood	21,255	49,596	-	-	-
WSD		Mechanical Upgrade	-	-	16,205	37,811	-
RM		Paving	-	4,950	11,551	-	-
WSD		Warm, Safe, Dry	-	6,313	14,729	56,000	-
E	Stott	Electrical Upgrades	-	8,370	19,530	-	-
WSD		Fire Alarm Upgrade	-	-	42,215	98,501	-
WSD		Mechanical Upgrade	-	-	89,489	208,807	-
WSD		Site Upgrades	-	4,007	9,350	27,000	-
E	Swanson	Electrical Upgrades	-	263	614	-	-
WSD		Fire Alarm Upgrade	-	-	67,238	156,888	-
WSD		Mechanical Upgrade	-	-	67,019	156,377	-
RM		Paving	-	1,261	2,941	-	-
WSD		Warm, Safe, Dry	-	27,373	63,871	-	-
WSD	Thomson	Plumbing Upgrades	-	3,809	8,887	-	-
WSD		Warm, Safe, Dry	-	-	29,800	292,614	-
E	Ute Meadows	Electrical Upgrades	-	15,916	37,138	-	-
RM		Kitchen Hood	21,255	49,596	-	-	-
WSD		Mechanical Upgrade	-	-	66,802	155,872	-
RM		Paving	-	2,837	6,619	-	-
WSD		Plumbing Upgrades	6,107	14,249	-	-	-
WSD		Warm, Safe, Dry	-	34,720	81,012	56,000	-
RM	Van Arsdale	Paving	-	3,889	9,074	-	-
WSD		Roof Upgrades	-	10,716	25,003	-	-
RM		Site Improvements	-	-	-	27,000	-
E	Vanderhoof	Electrical Upgrades	-	20,649	48,181	-	-
RM		Kitchen Hood	21,255	49,596	-	-	-
WSD		Mechanical Upgrade	-	-	47,449	110,713	-
RM		Paving	3,776	8,811	-	-	-
WSD		Roof Replacement	-	-	-	-	-
WSD		Interior Renovation	-	-	-	50,000	-
E	Vivian	Electrical Upgrades	-	3,984	9,296	-	-
WSD		Fire Alarm Upgrade	-	-	10,244	23,903	-
WSD		Mechanical Upgrade	-	-	46,030	107,404	-
RM		Paving	-	18,414	42,967	-	-
WSD		Roof Upgrades	-	859	2,003	-	-
WSD		Plumbing Upgrades	-	-	-	83,000	-

5-Year Capital Investment By Location

2015/2016

Project Type	School	Project Description	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017
WSD	Warder	Mechanical Upgrade	-	-	125,284	292,329	-
RM		Paving	-	2,926	6,827	-	-
WSD		Plumbing Upgrades	-	3,047	7,109	83,000	-
WSD	Weber	Roof Replacement	101,225	236,193	-	-	-
WSD		Warm, Safe, Dry	-	3,794	8,852	56,000	-
WSD		Mechanical Upgrade	-	-	97,445	227,372	-
WSD	Welchester	Roof Upgrades	-	2,216	5,170	-	-
E		Electrical Upgrades	-	7,736	18,051	-	-
WSD		Mechanical Upgrade	-	93,993	219,317	-	-
WSD	West Jefferson	Site Upgrades	-	5,568	12,992	-	-
WSD		Warm, Safe, Dry	-	19,465	45,418	-	-
E		Electrical Upgrades	-	9,824	22,924	-	-
WSD	West Woods	Roof Upgrades	-	8,840	20,628	-	-
WSD		Warm, Safe, Dry	-	4,101	9,570	-	-
E		Electrical Upgrades	-	959	2,237	-	-
WSD	Westgate	Fire Alarm Upgrade	-	-	1,842	4,299	-
RM		Kitchen Hood	1,556	3,630	-	-	-
WSD		Roof Upgrades	-	14,103	32,906	-	-
WSD	Westridge	Warm, Safe, Dry	-	374,116	872,938	-	-
E/RM/WSD		General Upgrades	-	-	58,280	1,005,821	-
RM		Paving	3,181	7,423	-	-	-
WSD	Westmore-Davis	Plumbing Upgrades	8,836	20,616	-	-	-
RM		Elevator Upgrade	-	240	559	-	-
WSD		Fire Alarm Upgrade	-	9,384	21,896	-	-
WSD	Wilmot	Mechanical Upgrade	-	-	28,365	66,184	-
RM		Paving	17,406	40,614	-	-	-
WSD		Plumbing Upgrades	-	2,002	4,670	-	-
WSD	Wilt	Roof Upgrades	-	22,781	53,157	-	-
WSD		Warm, Safe, Dry	-	40,157	93,699	290,462	-
E		Electrical Upgrades	-	10,154	23,693	-	-
WSD	Witt	Fire Alarm Upgrade	-	-	25,188	58,773	-
WSD		Mechanical Upgrade	-	-	129,501	302,168	-
WSD		Plumbing Upgrades	3,817	8,905	-	-	-
WSD	Wilmot	Roof Replacement	78,827	183,930	-	-	-
WSD		Site Upgrades	-	53,815	125,569	-	-
E		Electrical Upgrades	-	4,213	9,831	-	-
WSD	Witt	Fire Alarm Upgrade	-	1,576	3,677	-	-
WSD		Mechanical Upgrade	-	-	66,805	155,879	-
WSD		Security Upgrade	-	-	2,700	-	-
RM	Witt	Paving	3,476	8,112	-	-	-
WSD		Plumbing Upgrades	-	2,862	6,679	-	-
RM		Site Improvements	-	-	-	15,000	-
E	Witt	Electrical Upgrades	-	580	1,353	-	-
WSD		Fire Alarm Upgrade	-	-	30,989	72,309	-
RM		Kitchen Hood	20,611	48,091	-	-	-
WSD		Mechanical Upgrade	-	-	1,772	4,134	-
District-wide							
WSD	Miller Special	Fire Alarm Upgrade	-	43,212	100,827	-	-
RM	Mt. Evans	Paving	2,823	6,587	-	-	-
WSD		Fire Alarm Upgrade	-	1,698	3,962	-	-
E	Windy Peak	Electrical Upgrades	-	-	-	125,000	-
E		Electrical Upgrades	-	1,004	2,342	125,000	-
WSD		Fire Alarm Upgrade	-	13,406	31,282	-	-
WSD		Fire Suppression	22,616	52,771	-	-	-
Option							
RM	Brady Exploration	Bleacher Replacement	-	24,000	56,000	-	-
E		Electrical Upgrades	-	91,196	212,790	-	-
WSD		Fire Alarm Upgrade	-	11,847	27,643	-	-
WSD	Dennison	Mechanical Upgrade	-	-	285,004	665,008	-
RM		Paving	2,135	4,981	-	-	-
WSD		Roof Replacement	-	7,508	17,520	-	-
WSD	Dennison	Warm, Safe, Dry	-	29,518	68,874	-	-
E		Electrical Upgrades	-	15,352	35,821	-	-
WSD		Fire Alarm Upgrade	-	-	41,423	96,654	-
WSD	D'Evelyn Jr/Sr	Mechanical Upgrade	-	120,017	280,039	-	-
RM		Paving	10,985	25,632	-	-	-
WSD		Piping Replacement	1,205	2,812	-	-	-
WSD	Jeffco Open	Roof Replacement	-	62,342	145,464	-	-
WSD		Warm, Safe, Dry	-	23,149	54,014	-	-
E/RM/WSD		General Upgrades	-	-	81,390	-	546,110
WSD	Longview HS	Mechanical Upgrade	-	-	-	60,000	600,000
WSD		Plumbing Upgrades	4,570	10,664	-	-	-
E/RM/WSD		General Upgrades	-	66,000	154,000	-	-

5-Year Capital Investment By Location

2015/2016

Project Type	School	Project Description	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017
E	Manning School	Electrical Upgrades	-	8,028	18,733	-	-
WSD		Fire Alarm Upgrade	-	-	19,931	46,505	-
WSD		Roof Replacement	173,807	405,550	-	-	-
WSD	McLain Community	Warm, Safe, Dry	-	62,141	144,995	-	-
E		Electrical Upgrades	-	2,675	6,241	-	-
WSD		Fire Alarm Upgrade	-	-	9,212	21,494	-
WSD	Sobesky Academy	Warm, Safe, Dry	-	1,538	3,589	-	-
WSD		Fire Alarm Upgrade	-	-	19,581	45,689	-
RM		Paving	5,021	11,715	-	-	-
WSD	Warren Tech Center	Warm, Safe, Dry	-	18,738	43,722	-	-
E		Electrical Upgrades	-	79,283	184,994	-	-
RM		Elevator Upgrade	-	167,862	391,678	-	-
WSD	Warren Tech North	Fire Alarm Upgrade	-	-	11,848	27,644	-
RM		Kitchen Hood	21,255	49,596	-	-	-
WSD		Mechanical Upgrade	-	76,446	178,373	-	-
WSD	Warren Tech North	Plumbing Upgrades	1,527	3,562	-	-	-
WSD		Warm, Safe, Dry	-	17,146	40,007	-	-
E		Electrical Upgrades	-	145	338	-	-
WSD	Warren Tech North	Exterior Upgrades	-	-	-	-	-
WSD		Fire Alarm Upgrade	-	-	461	1,075	-
WSD		Mechanical Upgrade	-	98,466	229,753	-	-
WSD	Warren Tech North	Warm, Safe, Dry	-	2,104	4,910	-	-
Charter							
E/RM/WSD	Collegiate Academy	General Upgrades	-	248,460	579,740	-	-
E/RM/WSD	Compass Montessori Golden	General Upgrades	-	-	120,300	280,700	-
E/RM/WSD	Compass Montessori WR	General Upgrades	-	-	16,200	37,800	-
E/RM/WSD	Excel Academy	General Upgrades	-	-	14,400	33,600	-
E/RM/WSD	Free Horizon	General Upgrades	-	149,100	347,900	-	-
E/RM/WSD	Jefferson Academy	General Upgrades	-	-	45,000	432,467	-
E/RM/WSD	Lincoln Academy	General Upgrades	-	-	164,400	383,600	-
WSD	Montessori Peaks	HVAC & Elec Upgrades	-	26,100	60,900	-	-
E/RM/WSD	Mountain Phoenix	General Upgrades	-	-	45,300	105,700	-
WSD	Rocky Mtn Academy Evergrn	Sitework	-	39,300	91,700	-	-
E/RM/WSD	Woodrow Wilson	General Upgrades	-	103,500	241,500	-	-
Support							
E	Conifer WWTP	Electrical Upgrades	-	691	1,612	-	-
WSD	Ed. Services Cntr	Mechanical Upgrade	-	-	506	1,181	-
E		Electrical Upgrades	-	30,458	71,068	-	-
RM		Elevator Upgrade	-	-	-	-	-
WSD	Service Center - Bldg 1	HVAC & Elec Upgrades	-	92,684	216,262	40,000	-
WSD		Plumbing Upgrades	16,558	38,634	-	-	-
RM		Elevator Upgrade	-	23,531	54,905	-	-
WSD	Service Center - Bldg 2	Fire Alarm Upgrade	-	-	90,170	210,396	-
WSD		Interior Renovation	-	-	1,382	3,224	-
SS		South Entry Reconfigure	-	50,700	118,300	-	-
WSD	Service Center - Bldg 2	Fire Alarm Upgrade	-	-	461	1,075	-
WSD		Mechanical Upgrade	-	-	-	-	-
RM		Paving	-	84,810	197,890	-	-
WSD	Service Center - Bldg 4	Complex Improvements	-	-	450,000	1,500,000	-
WSD		Mechanical Upgrade	-	450,000	1,050,000	-	-
WSD	Transportation - West	Fire Alarm Upgrade	-	7,924	18,489	-	-
Athletics							
WSD	Lakewood Memorial Stdm	Plumbing Upgrades	-	299	697	-	-
WSD		Roof Upgrades	-	5,744	13,402	-	-
RM		Turf Replacement	-	-	450,000	-	-
WSD	NAAC	Mechanical Upgrade	-	7,688	17,940	-	-
E/RM/WSD	Stadium - 6th & Kipling	General Upgrades	-	-	-	-	-




Appendix B

**Jefferson County School District No. R-1
Supplemental Appropriation
For the Fiscal Year Beginning July 1, 2014 and Ending June 30, 2015
RESOLUTION**


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, 2014, and ending June 30, 2015.

Adopted this 2nd day of April, 2015.

By: 
Ken Witt
President, Board of Education

(SEAL)

Attest:


John Newkirk
Secretary, Board of Education

Jefferson County School District No. R-1
2014/2015 Fiscal Year Supplemental Budget Appropriation Resolution
EXPENDITURE APPROPRIATION


Description of Expenditure	2014/2015 Adopted Budget	Increase (Decrease)	2014/2015 Revised Budget April 2, 2015
GENERAL FUND EXPENDITURES Decrease general fund expenditure appropriation related to savings from position vacancies throughout the year.	601,919,500	(5,300,000)	596,619,500
GENERAL FUND TRANSFERS Transfer to Capital Reserve Fund	18,675,600	5,300,000	23,975,600
GENERAL FUND TOTAL		-	
CAPITAL RESERVE FUND Alameda and Jefferson Area Plans	18,910,800	5,300,000	24,210,800
CAPTIAL RESERVE FUND TOTAL SUPPLEMENTAL	18,910,800	5,300,000	24,210,800

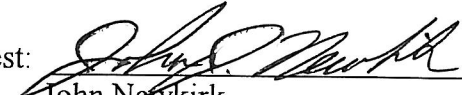
Jefferson County School District No. R-1
Supplemental Appropriation
For the Fiscal Year Beginning July 1, 2014 and Ending June 30, 2015
RESOLUTION

BE IT RESOLVED by the Board of Education of Jefferson County Public Schools that the amounts included on the attached document are appropriated and revise the organizational budget adopted for the fiscal year beginning July 1, 2014, and ending June 30, 2015.

Adopted this 11th day of June, 2015.

(SEAL)

By: 
Ken Witt
President, Board of Education

Attest: 
John Newkirk
Secretary, Board of Education

Signed after printing document.

Jefferson County School District No. R-1
2014/2015 Fiscal Year Supplemental Budget Appropriation Resolution
REVENUE

Sources of Revenue	2014/2015 Revised Budget	Increase (Decrease)	2014/2015 Revised Budget May 26, 2015
GENERAL FUND			
Property tax	295,851,600	(1,610,000)	294,241,600
State of Colorado	320,222,800	601,800	320,824,600
Specific ownership tax	25,017,700	2,482,300	27,500,000
Certificates of participation issuance	-	31,000,000	31,000,000
Total General Fund Supplemental	641,092,100	32,474,100	673,566,200
DEBT SERVICE FUND			
General obligation bond issuance	51,996,800	41,000,000	92,996,800
Total Debt Service Fund Supplemental	51,996,800	41,000,000	92,996,800
CAPITAL RESERVE FUND			
Transfer from General Fund	23,975,600	15,000,000	38,975,600
Total Capital Reserve Fund Supplemental	23,975,600	15,000,000	38,975,600
CAMPUS ACTIVITY FUND			
Fundraising, activities, donations	23,500,100	1,000,000	24,500,100
Total Campus Activity Fund Supplemental	23,500,100	1,000,000	24,500,100
TRANSPORTATION FUND			
Tuition, fees, dues and other revenue	8,305,000	300,000	8,605,000
Transfers from General Fund	18,002,300	(1,300,000)	16,702,300
Total Transportation Fund Supplemental	26,307,300	(1,000,000)	25,307,300
FOOD SERVICE FUND			
Federal/State reimbursement	12,764,800	200,000	12,964,800
Total Food Services Fund Supplemental	12,764,800	200,000	12,964,800
CHILD CARE FUND			
Tuition	10,255,000	500,000	10,755,000
Total Child Care Fund Supplemental	10,255,000	500,000	10,755,000
PROPERTY MANAGEMENT FUND			
Building rental	1,837,000	400,000	2,237,000
Total Property Management Fund Supplemental	1,837,000	400,000	2,237,000
CHARTER SCHOOL FUND			
Charter revenue and capital lease	63,711,300	22,700,000	86,411,300
Total Charter School Fund Supplemental	63,711,300	22,700,000	86,411,300



Jefferson County School District No. R-1
2014/2015 Fiscal Year Supplemental Budget Appropriation Resolution
EXPENDITURE APPROPRIATION

Description of Expenditure	2014/2015 Revised Budget	Increase (Decrease)	2014/2015 Revised Budget May 26, 2015
GENERAL FUND			
Expenditures			
BOE approved transfer of savings from vacancies and retirement/turnover savings to Capital Reserve. Additional interest and fiscal charges from refunding COP's	596,619,500	(10,825,900)	585,793,600
GENERAL FUND OTHER USES			
Payment to refunded COP's escrow agent	-	31,000,000	31,000,000
Transfer to Capital Reserve Fund	23,975,600	15,000,000	38,975,600
Transfer to Transportation Fund	18,002,300	(1,300,000)	16,702,300
Total General Fund Supplemental	638,597,400	33,874,100	672,471,500
DEBT SERVICE FUND			
Payment to refunding bond escrow agent	49,833,300	41,000,000	90,833,300
Total Debt Service Fund Supplemental	49,833,300	41,000,000	90,833,300
BUILDING FUND - CAPITAL PROJECTS			
Increase of expenditure appropriation for 2012 Bond program due to timing of projects and increased costs	47,882,300	5,500,000	53,382,300
Total Debt Service Fund Supplemental	47,882,300	5,500,000	53,382,300
CAMPUS ACTIVITY FUND			
Increased spending by schools	24,400,000	1,000,000	25,400,000
Total Campus Activity Fund Supplemental	24,400,000	1,000,000	25,400,000
TRANSPORTATION FUND			
Decrease in fuel expenditures	26,307,300	(500,000)	25,807,300
Total Transportation Fund Supplemental	26,307,300	(500,000)	25,807,300
FOOD SERVICE FUND			
Increased expenditures for cost of food	25,146,800	500,000	25,646,800
Total Food Services Fund Supplemental	25,146,800	500,000	25,646,800
CHILD CARE FUND			
Increase expenditures from new programs and participation	16,581,000	500,000	17,081,000
Total Child Care Fund Supplemental	16,581,000	500,000	17,081,000
PROPERTY MANAGEMENT FUND			
Increase expenditures from stadium concession sales	2,109,000	400,000	2,509,000
Total Property Management Fund Supplemental	2,109,000	400,000	2,509,000
CHARTER SCHOOL FUND			
Increase expenditures from increased mill levy funds and refinancing	60,328,500	22,700,000	83,028,500
Total Charter School Fund Supplemental	60,328,500	22,700,000	83,028,500

Jefferson County School District No. R-1
Authorizing the Use of a Portion of Beginning Fund Balances
For the Fiscal Year Beginning July 1, 2014 and Ending June 30, 2015
RESOLUTION

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

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

WHEREAS, the Board of Education has determined the beginning fund balances in the General Fund, Campus Activity Fund, and the 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:

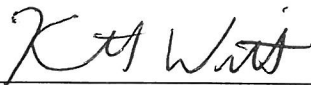
IN ACCORDANCE with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the 2014/2015 Beginning Fund Balance for the following funds:


- Building Fund – Capital Projects Fund for \$5,500,000 from increased cost of construction and timing of projects.
- Transportation Fund for an additional amount of \$500,000 for change in inventory balances.
- Food Service Fund for \$300,000 from increased food costs.

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 11th day of June, 2015.

(SEAL)

By: 
Ken Witt
President, Board of Education

Attest: 
John Newkirk
Secretary, Board of Education

Signed after printing document.


Jefferson County School District No. R-1
Amending the Proposed Budget
For the Fiscal Year Beginning July 1, 2015 and Ending June 30, 2016
RESOLUTION


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 2015/2016 Proposed Budget for all funds as submitted to the Board of Education by district leadership on May 19, 2015, be amended as follows:

- Reduce the General Fund Appropriation \$453,706 for the following changes:
 - Decrease school based budgets \$2,014,000
 - Eliminate \$763,000 substitute pay increase
 - Increase the compensation placeholder for JCEA staff \$2,323,294
- Increase the charter school appropriation \$2,255,066

Adopted this 18th day of June, 2015

(SEAL)

By: 
Ken Witt
President, Board of Education

Attest: 
John Newkirk
Secretary, Board of Education

Signed after printing document.

Jefferson County School District No. R-1
Budget Adoption and Appropriations
For the Fiscal Year Beginning July 1, 2015 and Ending June 30, 2016
RESOLUTION

WHEREAS, the Jefferson County Public School District annual budget for the fiscal year beginning July 1, 2015, and ending June 30, 2016, has been established and two public hearings have been held after duly published public notices; and

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

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

BE IT RESOLVED, by the Board of Education of the Jefferson County School District No. R-1, County of Jefferson, State of Colorado, that the fiscal year 2015/2016 Budget for all funds as presented at this meeting and as amended to this date, be approved and adopted as the budget for the district for the ensuing fiscal period beginning July 1, 2015, and ending June 30, 2016 with total appropriated amounts listed below for both expenditures and interfund transfers:

General Fund	
Expenditures	\$626,388,488
Interfund Transfers	\$ 55,912,443
School Carry Forward Reserve	\$ 7,000,000
Capital Project Fund	
Capital Reserve Fund	\$ 27,546,476
Building Fund	\$ 29,522,610
Debt Service Fund	\$ 49,774,475
Special Revenue Funds	
Campus Activity Fund	\$ 25,540,228
Grant Fund	\$ 52,210,094
Transportation Fund	\$ 26,581,613
Enterprise Funds	
Food Service Fund	\$ 25,546,865
Child Care Fund	\$ 14,197,286
Property Management Fund	\$ 2,041,250
Interfund Transfer	\$ 200,000
Internal Service Funds	
Employee Benefits Fund	\$ 6,983,696
Central Services Fund	\$ 3,173,003
Technology Fund	\$ 28,407,337
Insurance Reserve Fund	\$ 7,739,490
Charter School Fund	\$ 71,600,266

BE IT FURTHER RESOLVED, that amounts which were budgeted and appropriated for the 2014/2015 fiscal year budget; which are authorized to be expended, reserved, encumbered or in the case of the Grant Fund, Capital Reserve Fund or Building Fund committed for various purposes and projects by Board action prior to June 30, 2015; and which are incomplete at that time be, and hereby are, ratified and re-appropriated for the 2015/2016 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.

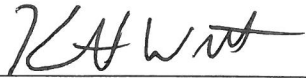
BE IT FURTHER RESOLVED, that the adoption of this Budget Resolution approves and authorizes the collection of all district fees displayed in the adopted budget. Further, all fees collected shall not be expended for any other purpose. The district shall maintain a complete list of fees, how the fee was 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 2015/2016 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 2015/2016 fiscal year and be open for inspection during reasonable business hours.

Adopted this 18th day of June, 2015

(SEAL)

By: 
Ken Witt
President, Board of Education

Attest: 
John Newkirk
Secretary, Board of Education

Signed after printing document.

Jefferson County School District No. R-1
Authorizing the Use of a Portion of Beginning Fund Balances
For the Fiscal Year Beginning July 1, 2015 and Ending June 30, 2016
RESOLUTION

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

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

WHEREAS, the Board of Education has determined the beginning fund balances in the General Fund, Capital Reserve Fund, Building Fund, Campus Activity Fund, Food Service Fund, Child Care Fund, Property Management Fund, Employee Benefits 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.

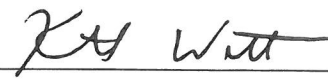
NOW, THEREFORE, BE IT RESOLVED:

IN ACCORDANCE with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the FY 2015/2016 Beginning Fund Balance for the following funds: General Fund in the amount of \$1,763,295 for the spend down of school carry forward reserves, Capital Reserve in the amount of \$5,117,364 related to the Jefferson/Alameda articulation changes, Building Fund in the amount of \$29,399,390 for use of bond proceeds; Campus Activity Fund in the amount of \$46,380 related to timing of activities; Food Service Fund in the amount of \$121,478 due to the increase in benefit costs; Child Care Fund in the amount of \$1,835,030 due to the spend down of full day kindergarten reserves from prior years and the program moving to the General Fund; Property Management Fund in the amount of \$106,250 due to the transfer to the Campus Activity Fund as a reimbursement to schools; Employee Benefits Fund in the amount of \$1,091,596 related to increased claim expenditures from higher participation; Technology Fund in the amount of \$2,342,612 related to the timing and implementation of projects and Insurance Reserve Fund in the amount of \$1,915,522 related to timing of claims and changes in incurred but not reported estimates.


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

Adopted this 18th day of June, 2015.

(SEAL)

By: 
Ken Witt
President, Board of Education

Attest:


John Newkirk
Secretary, Board of Education

Signed after printing document.

Jefferson County School District No. R-1
Authorizing the Borrowing of Unencumbered Money from Other District Funds
For the Fiscal Year Beginning July 1, 2015 and Ending June 30, 2016
RESOLUTION

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 Grants Fund and the Technology Fund it may be necessary to temporarily borrow up to \$10,000,000, and


WHEREAS, estimated unencumbered moneys not to exceed \$10,000,000 are available in the General Fund, during fiscal year 2015/2016.

NOW, THEREFORE, BE IT RESOLVED:


The Board of Education authorizes the borrowing of up to \$10,000,000 from unencumbered moneys in the General Fund, for the benefit of the Grants Fund, and the Technology Fund effective July 1, 2015. This funding will be repaid to said funds no later than June 30, 2016.

Adopted this 18th day of June, 2015.

(SEAL)

By: 
Ken Witt
President, Board of Education

Attest:


John Newkirk
Secretary, Board of Education

Signed after printing document.