



Building Bright Futures

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

Jefferson County School District, No. R-1

1829 Denver West Drive, Bldg 27

Golden, Colorado 80401

www.jeffcopublicschools.org

**Executive Summary
of the
Revised Adopted Budget
July 1, 2009 – June 30, 2010**

Presented to the Board of Education

May 7, 2009

May 22, 2009

Adopted by the Board of Education

June 11, 2009

Revised Adopted by the Board of Education

September 3, 2009

The Office of Budget Management and Development

Lorie Gillis, Chief Financial Officer



Proceeding with caution through these uncertain times





2009/2010
Revised Adopted
Budget

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September 3, 2009

- Sue Marinelli..... President
- Jane Barnes First Vice President
- Dave Thomas Second Vice President
- Rick Rush..... Secretary/Treasurer
- Robin Johnson..... Appointee

- Cynthia Stevenson Superintendent

Prepared by The Office of Budget Management and Development
Lorie Gillis, Chief Financial Officer





GOVERNMENT FINANCE OFFICERS ASSOCIATION

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

For the Fiscal Year Beginning

July 1, 2008

President

Executive Director



Association of School Business Officials International



This Meritorious Budget Award is presented to

Jefferson County Public School District No. R-1

for excellence in the preparation and issuance
of its school system budget
for the Fiscal Year 2008-2009.

The budget is judged to conform
to the principles and standards of the
ASBO International Meritorious Budget Awards Program.

Angel Peteman
President

John D. Musso
Executive Director



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Building Bright Futures

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September 4, 2009

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

Ladies and Gentlemen:

I am pleased to present the 2009/2010 Adopted Budget. On September 3, 2009, the Board of Education adopted a Supplemental Appropriation to include final compensation adjustments as negotiated with employee associations. This Executive Summary incorporates the September 3, 2009 Supplemental Appropriation to most accurately reflect 2009/2010 planned spending for the district.

The district remains financially sound and is positioned to further endure the current economic challenges. Our responsible saving and spending has mitigated what might have been mid-year reductions. We are living in uncertain times. Preparation of this year's budget was particularly challenging in light of the national, state, and local economic conditions. Over the past six months, interest rates have reached a fifty year low, unemployment has reached a twenty-five year high, while the Dow plunged to a twelve year low. The economic impacts have hindered the State's ability to balance its budget which has directly impacted the certainty of School Finance Act funding. Legislative deliberations and actions were more difficult and diverse than we have seen in decades. Balancing short term suggested solutions with long term realities made for tough projections, heated discussions, and ultimately, controversial decisions. Your leadership and patience in weathering the ups and downs of State legislative decision-making has been appreciated.

School Finance Act

Senate Bill 09-256 has been passed by the State legislators. This year's School Finance Act brought both flexibility and restrictions. The School Finance Act does provide for a 4.9 percent increase in State Funding (3.9 percent inflationary increase plus 1 percent increase from Amendment 23). However, with this increase comes the mandated restriction of funds. The district is required to hold/reserve approximately \$11 M until January 29, 2010 in what will be called a Fiscal Emergency Restricted Reserve. This reserve will be evaluated following the December 2009 State Economic Forecast, at which time the State is anticipated to rescind the reserve. Based on speculations from top staff at the Colorado Department of Education, we should not plan on keeping the \$11 M held, restricted funds. The State's decision to fully fund the 4.9 percent was achieved

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

by depleting the State Education Fund and utilizing one-time funding sources. One-time Federal funds through the ARRA represent the largest portion of funds being utilized to balance (backfill) the states budget. Because there does not appear to be an additional source for future State revenues, and because K-12 education makes up 43 percent of State general fund expenditures, we must continue to be cautious in our spending and planning. Flexibility in resources utilized to fund TABOR reserve balances was amended into the Act. This change allows districts to pledge real property for its TABOR reserves. Although this Amendment will prove useful for districts with inadequate cash or liquid reserves, Jeffco is committed to maintaining liquid reserves at levels in line with best practices.

Mandated spending levels for capital and risk management were also removed from the Act. Again, this change provides relief for some districts in allocating scarce budget funds. Jeffco will continue to responsibly invest in our capital assets as we believe the investment in capital is critical and supports our continued commitment to maintaining our existing assets. Jeffco will also continue to make necessary transfers to adequately fund our insurance reserves. Other miscellaneous changes to the Act will be appropriately incorporated into our planning. Although the intent of the legislature was to provide flexibility and short-term solutions for school districts, other changes will be required to ensure the financial viability of public education in the future.

Reserves

We are planning to have close to \$164 M in reserves at the end of the 2008/2009 school year. We have intentionally built up these reserves and have a plan for strategically spending down reserves over the next four years. We must consistently communicate that reserves are one-time funds that cannot be committed (spent) on on-going costs such as compensation. Spending one-time funds for ongoing expenditures would be financially irresponsible. All projected reserve balances are incorporated in the budget projections, so although there is a variance from the earlier projections, the planned spend down has been adjusted to account for the change.

Negotiations

The district reached a contract settlement with the teacher's union (JCEA), and the classified employees association (CSEA). Compensation is 86 percent of our total General Fund budget, so ongoing compensation decisions do have long term impacts. Following is summary of the agreement reached with employees.

- Steps and Levels will increase for JCEA
- Steps will increase for CSEA
- Variable pay will be provided to JCAA
- A one percent ongoing increase will go on all base salaries
- A one percent one-time payment will be given in November 2009
- An additional one percent one-time payment will be given in April 2009

- If the district is allowed to keep the \$11M in State money held in reserve until January 2010 and the state money becomes ongoing revenue for the district, the one percent one-time payment made in April will become an ongoing base salary increase.
- Although timing of payments may vary slightly between associations, this is a general summary of compensation changes.

“I believe it’s a fair contract that acknowledges the excellence of our employees while at the same time, keeping the district fiscally sound,” from Superintendent Dr. Cynthia Stevenson.

The one-time compensation adjustments will be funded from funds from 2008/2009 under-spending and reserves. Although ongoing increases are preferred, additional ongoing increases would reduce district reserves to a dangerously low level.

The original Adopted budget incorporated steps, levels, and a one-time 1 percent cost of living payment for employees. The district, by legislative mandate, will also be required to increase its employer contribution to PERA by 0.9 percent in the 2009/2010 school year. This increase is part of compensation and contributes to ensuring the retirement system can remain sound. By the end of the 2009/2010 school year, Jeffco’s legislatively mandated employer contribution to PERA will be at 13.85 percent. The September 3rd Supplemental Appropriation increased expenditures to cover the 1 percent on-going adjustment as well as the additional one-time 1 percent.

Reductions

This adopted budget includes \$11.9 M in reductions, which incorporates 100 fewer positions planned for the General Fund. Fortunately, the majority of the reductions in FTEs can be managed via attrition. We have been able to reduce elementary and middle school staffing while maintaining contractually desired class size ranges. To accommodate the necessary reductions, the district has chosen to slow down the Warren Tech North expansion and decelerate the implementation of the increased graduation requirements. Diverse Learners (previously Exceptional Student Services) will curtail expenditures by \$1.0 M via the implementation of a new special education staffing allocation model and other organizational changes within the department. Fortunately, the transition can be temporarily mitigated by the infusion of stimulus funds. Transportation will be eliminating bus routes and adjusting school start times to contribute to its share of required reductions. Other cutbacks in central departments will be accommodated through service level reductions, departmental restructuring, and redistributions of workloads. A specific listing of reductions can be found beginning on page 38.

Budgeting for Results

Despite the challenging economic times and uncertainties in future funding, Jeffco has held to its commitment to Budgeting for Results. It is critical that we

invest in what we know is working. This adopted budget contains \$2.5 M in new expenditures targeted at instructional success. Funding for additional classroom teachers to support grades K-2, technology support for schools, along with additional interventions including Read 180 and school-based Response to Intervention training, will help maintain the achievement momentum that has been growing over the past two years. A summary of funded proposals is presented on page 37.

Stimulus Funds - American Recovery and Reinvestment Act of 2009

On the bright side, we are planning to receive federal stimulus funds that will help carry us through the next two years. The use of these funds is restricted to IDEA and Title I related expenditures, so although we expect a \$25 M infusion over the next two years, the funds cannot be used to cover basic gaps in operating expenditures or compensation. As legislated, we will use these funds to save jobs, improve student achievement, improve teacher effectiveness, and to provide intensive support and interventions to our lowest performing schools. We are still awaiting final rules and guidelines regarding the programming of these funds. The reporting requirements and accountabilities tied to these funds are anticipated to far exceed regulations tied to other IDEA and Title I grant funds. We will have a website and on-going reporting for the stimulus funds to ensure our community trusts and has confidence in our management of these funds. Current specific plans for the stimulus funds can be found on page 140.

Budget Process

With all of the moving parts of this year's budget process, we have relied even more heavily on the guidance of the Board of Education, Superintendent Dr. Cynthia Stevenson, and Cabinet level advisors to align our planned spending with the core values of the district. This direction was essential in identifying the programs that are of the utmost importance in accordance with our Strategic Plan and Mission Statement. Jeffco values the input that we receive from our vast support system including our Stakeholder Panel, Financial Oversight Committee, and Strategic Planning Advisory Council. For this budget, we also enlisted the assistance of employees, association representatives, and community members who participated in budget workgroups to create a list of proposed reductions for the Board of Education to consider. We held many public forums to present the possible reductions and to collect feedback from our community.

Public hearings were held on **June 4, 2009** and **June 11, 2009** prior to the adoption of the budget. We are very grateful for all of the people who injected their ideas, passion, and beliefs into this budget on behalf of our students.

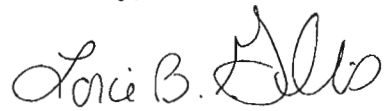
Proceed with Caution

This adopted budget was developed based upon the most current information available. Our best hope is to receive better economic information in the next

twelve to eighteen months. Fortunately, we are financially positioned to weather what is on the radar.

If you have any questions, or should require additional information, I can be reached at (303) 982-6762.

Sincerely,

A handwritten signature in black ink that reads "Lorie B. Gillis". The signature is written in a cursive style with a large, stylized initial "L".

Lorie Gillis
Chief Financial Officer



Introduction

Demographics

Jefferson County School District, R-1 is the largest school district in the State of Colorado serving over 85,000 students annually and is the 35th largest district in the nation¹. The district encompasses over 777 square miles and is located approximately 10 miles west of downtown Denver and extends into the surrounding foothills. The school district 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 534,000.

Jeffco Public School District includes a wide variety of facilities including 152 schools, bus terminals, stadiums, district offices, and operational and training facilities. There are 94 elementary schools within the district, 20 middle schools, 17 high schools, 13 charter schools, and 8 option schools.

The district is also the largest employer in Jefferson County with over 12,000 employees and an additional number of substitute and temporary employees of nearly 2,000. Of that 14,000 total, there are over 5,000 certificated staff of which 57 percent have Masters Degrees or higher.

Overview

Jeffco has been challenged in our annual budget development for 2009/2010. Due to the state of the economy, Colorado has a budgetary revenue shortfall of over \$ 800 M for the current fiscal year. The State has been forced to make current year funding rescissions in many departments and dramatic adjustments to their budget for next year. Because of these changes, there has been much uncertainty from the State of Colorado as to the funding for K-12 public education which has made developing Jeffco's budget difficult.

In addition, The American Recovery and Reinvestment Act of 2009 allocated large sums of money to public education. These grant funds are one-time funds that are to be used for very specific purposes. Jeffco is being very mindful of the planned use of these funds because they will be gone in 2011. The amounts, purposes, and planning regarding these funds can be found in the Grants budget in the Special Revenue section of this document.

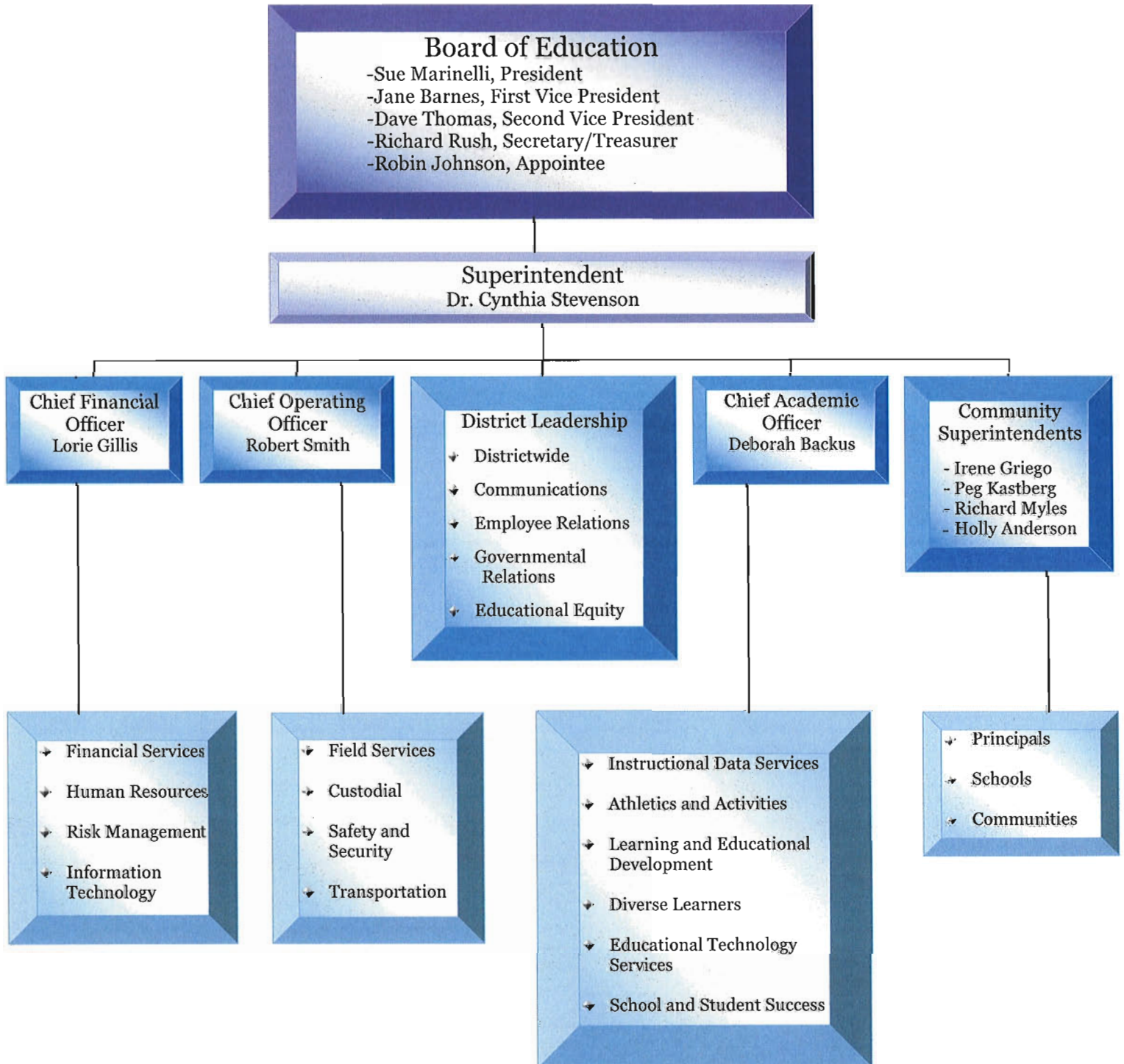
This document provides a comprehensive but high level summary of Jeffco Public School District. It includes:

- ✦ An overview of the organization
- ✦ The Mission, objectives, and values of the district
- ✦ A summary of the financial status of the district
- ✦ Initiatives, proposals, and reductions
- ✦ A summary of staffing

For detailed information beyond this Executive Summary, the readers can reference the 2009/2010 Budget.

¹ National Center for Educational Statistics 2005-2006 Annual Report





Mission of the District

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

Ends Policies

- Ends 1 All students explore and develop their potential as productive global citizens in a 21st century environment.
- Ends 2 Students will demonstrate responsible citizenship in our communities.
- Ends 3 Students will possess personal characteristics and life skills to successfully meet life's challenges.

Strategic Plan

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

Business & Finance

1. Ensure the alignment of resources to increase student achievement and organizational effectiveness.
2. Ensure Informational Technology is current, supportable, and service focused.
3. Ensure a workforce that is diverse, qualified, and skilled.
4. Ensure a sound financial position within all funds, schools, and departments.

Community

1. Ensure the district reaches out to the community and continuously builds support for Jeffco Schools.
2. Ensure staff, community, and parent/family involvement focuses on increased student achievement.

Instruction

1. Ensure curricula, assessments, instruction, and the tools of technology support schools in increasing academic achievement.
2. Ensure professional development of all staff that results in improved skills to increase student achievement and instructional leadership capacity.
3. Ensure students have access to alternative pathways and interventions to improve achievement, close achievement gaps, and increase graduation rates.
4. Ensure that the Division of Instruction meets federal and state compliance requirements.

Leadership

1. Ensure effective communication with employees, community members, and the media.
2. Ensure district accreditation through increased student achievement.
3. Ensure research into and implementation of strategies and systems to improve both student achievement and organizational performance.
4. Ensure values driven leadership in all schools and in all departments.

Schools

1. Ensure that student achievement is increasing in every school regardless of gender, race/ethnicity, socioeconomic status, or special needs.
2. Ensure instructional staff development for teachers and for administrators results in improved skills to increase student achievement.
3. Ensure a safe, welcoming, caring, and collaborative community.
4. Ensure the alignment of resources to increase student achievement and organizational effectiveness.

Support Services

1. Ensure facilities are planned, designed, and constructed to meet the needs of students and staff.
2. Ensure Food and Nutrition Services is managed to maintain efficient, nutritious, and cost effective operations.
3. Ensure a safe learning and working environment for all school and department personnel.
4. Ensure safe and efficient transportation services.
5. Ensure facilities are maintained to meet the needs of students and staff.

Strategic Planning Process

Jefferson County Public School District constantly strives to improve the quality of education for our students. Therefore, the district produces a **Strategic Plan** to unify the direction the schools and departments are moving by establishing uniform goals. The Strategic Plan, in addition to the Budgeting for Results process, further aligns resources with the district's mission of providing a quality education that prepares all children for a successful future. The district's 2008-2010 Strategic Plan is designed to increase student achievement and includes the district mission, ends policies, goals, and objectives. The district has established a Strategic Planning Advisory Council which includes the Superintendent, Chief Academic Officer, Chief Operating Officer, Chief Financial Officer, community superintendents, the Board of Education, and representatives of the following groups: parents, business, higher education, city/county governments, employee organizations, and the accountability committee. The purposes of the Strategic Planning Advisory Council include:

- Advise the district in meeting the requirements set forth in state law and the Colorado Department of Education regulations regarding accountability.
- Gather data on students, parents, staff, and community needs related to education.
- Advise the district on the development and implementation of the district's Strategic Plan, including mission, goals, objectives, indicators, and targets.
- Increase community awareness of the Strategic Plan and the school/department improvement process.
- Review the summary of school/department improvement plans.
- Make budget recommendations.
- Advise the district on the annual report to Jefferson County citizens and on the annual district meeting.

Budget Objectives

The Budget will:

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

The process will continue to:

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

Budget Development Process

The district's budget development process is called **Budgeting for Results**. This process is a long-term initiative that better aligns available resources to positively impact student achievement. Although overall test scores remain good, the district is committed to greatness. Jefferson County Public School District recognizes the need for systemic change and increased focus on the strategies that are making the most difference for the students of Jefferson County.

The Process of Budgeting for Results

1. Determine Available Funding

The first step in preparing a budget is to have a full understanding of total funds available. This has been particularly challenging this year due to the uncertainty of funding coming from the State. The School Finance Act, along with voter approved mill levy revenues generates the majority of district revenues. Enrollment and inflationary increases are woven into projections to provide financially sound and conservative funding parameters. After assuming \$11.9 M in efficiencies and reductions, the district set aside \$2.5 M in one-time funds for strategic investment during 2009/2010. Strategic investment represents an infusion of funds which target long term district goals as stated in our Strategic Plan. In spite of being in the midst of deep reductions, we must continue to invest in new and/or existing programs that have profound student impacts.

2. Define Desired Results based on the Strategic Plan

The district's Strategic Plan is used as a continuous benchmark by which decisions are made in our Budgeting for Results process. The mission of the district, the main goals and objectives of the Strategic Plan, and the Ends Policies of the Board of Education are included in this document.

3. Proposal Development and Prioritization

The idea generation process includes input from schools, articulation areas, departments, PTA, and the community. All proposals submitted are reviewed and prioritized by Cabinet, the Stakeholder Panel, the Board of Education, staff, and community members. There were 19 proposals brought forth through the Budgeting for Results process totaling more than \$ 7.5 M.

4. Board of Education Direction

Decisions are made based on the Strategic Plan and the Core Values of the Board of Education.

5. Public Input Process

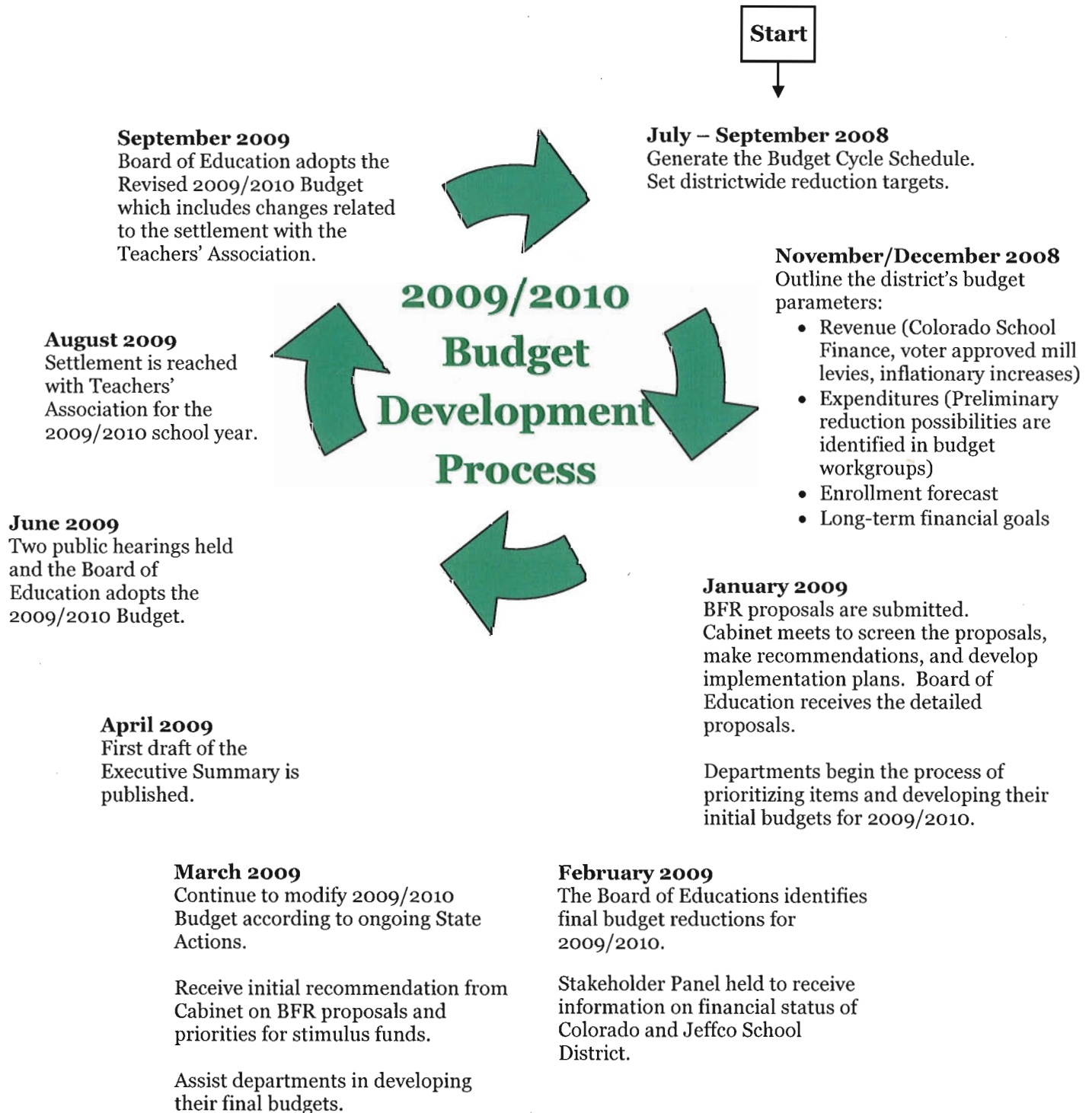
Board of Education Public Hearing – Thursday, June 4, 2009

Board of Education Public Hearing – Thursday, June 11, 2009

Board of Education adopts the 2009/2010 Budget – Thursday, June 11, 2009

Board of Education adopts the Revised 2009/2010 Budget – Thursday, September 3, 2009

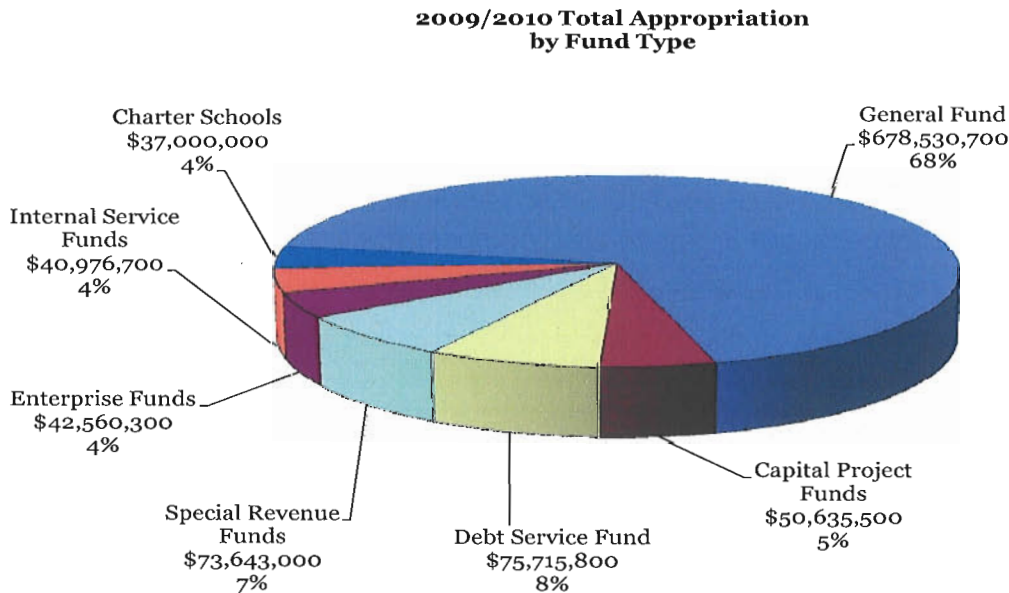
Budget Development Cycle and Calendar



Description of Funds

General Fund	This fund is used for the routine operations funded by property taxes 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	This fund is 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 a private business, i.e., where the costs of providing goods or services on a continuing basis are recovered primarily by user charges and fees.
Internal Services Funds	These funds are used to manage the cost of goods or services provided by the Internal Service Fund departments to other departments and schools on a cost-reimbursement basis.

The following pie chart illustrates the total district appropriation for each fund listed in the table above.



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
Summary of
Fund Balances, Sources and Uses of Funds

Fund	Estimated Beginning Fund Balance 2009/2010	Revenue & Other Sources	Transfers In	Total Revenue & Sources of Funds
General Fund	\$ 162,498,100	\$ 660,402,000	\$ -	\$ 660,402,000
Capital Project Funds				
2005A Building Fund - Capital Projects	-	-		-
Capital Reserve Fund	62,466,100	575,000	22,858,000	23,433,000
Debt Service Fund	69,280,300	81,725,000	-	81,725,000
Special Revenue Funds				
Campus Activity Fund	9,308,900	26,458,000	200,000	26,658,000
Grants Fund	2,067,600	47,970,000	-	47,970,000
Enterprise Funds				
Food Services Fund	7,933,800	24,167,000	-	24,167,000
Child Care Fund	3,762,800	10,744,000	4,295,700	15,039,700
Property Management Fund	4,402,900	1,700,000	-	1,700,000
Internal Service Funds				
Employee Benefits Fund	11,588,800	9,020,000	-	9,020,000
Risk Management/Insurance Reserve Fund	6,213,300	1,106,000	6,751,400	7,857,400
Technology Fund	9,530,300	16,869,400	2,450,000	19,319,400
Central Services Fund	1,831,200	3,818,000	-	3,818,000
Charter Schools	8,000,000	5,000,000	33,336,000	38,336,000
Total All Funds	<u>\$ 358,884,100</u>	<u>\$ 889,554,400</u>	<u>\$ 69,891,100</u>	<u>\$ 959,445,500</u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
Summary of
Fund Balances, Sources and Uses of Funds

Total Available	Total Expenditures, Other Uses & Transfers Out	Estimated Ending Fund Balance 2009/2010	Total Appropriation 2009/2010	Non-Appropriated Reserves
\$ 822,900,100	\$ 678,530,700	\$ 144,369,400	\$ 678,530,700	\$ 144,369,400
-	-	-	-	-
85,899,100	50,635,500	35,263,600	50,635,500	35,263,600
151,005,300	75,715,800	75,289,500	75,715,800	75,289,500
35,966,900	26,383,000	9,583,900	26,383,000	9,583,900
50,037,600	47,260,000	2,777,600	47,260,000	2,777,600
32,100,800	24,821,400	7,279,400	24,821,400	7,279,400
18,802,500	15,278,200	3,524,300	15,278,200	3,524,300
6,102,900	2,460,700	3,642,200	2,460,700	3,642,200
20,608,800	7,839,300	12,769,500	7,839,300	12,769,500
14,070,700	7,763,500	6,307,200	7,763,500	6,307,200
28,849,700	21,581,400	7,268,300	21,581,400	7,268,300
5,649,200	3,792,500	1,856,700	3,792,500	1,856,700
46,336,000	37,000,000	9,336,000	37,000,000	9,336,000
\$ 1,318,329,600	\$ 999,062,000	\$ 319,267,600	\$ 999,062,000	\$ 319,267,600



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2008/2009

Revised Adopted Budget

Two-Year

Comparison of Funds

Fund	Total Appropriation 2008/2009	Total Appropriation 2009/2010	Amount Change	% Change	Reason for Change
General Fund	\$ 656,874,700	\$ 678,530,700	\$ 21,656,000	3.30%	Net increase due to salaries, benefits, graduation requirements, new Career Tech school, etc.
Capital Project Funds					
2005A Building Fund - Capital Projects	50,629,200	-	(50,629,200)	-100.00%	Spending of bond proceeds for capital construction completed.
Capital Reserve Fund	39,000,000	50,635,500	11,635,500	29.83%	Spending from reserve higher due to timing of completion of bond projects.
Debt Service Fund	75,667,500	75,715,800	48,300	0.06%	
Special Revenue Funds					
Campus Activity Fund	26,500,000	26,383,000	(117,000)	-0.44%	Slight decrease in expenditures related to school fundraising, clubs, and activities.
Grants Fund	33,030,100	47,260,000	14,229,900	43.08%	2009/2010 budget includes year 1 of the 2-year ARRA Stimulus Grant, including increases in Title I and IDEA grants.
Enterprise Funds					
Food Services Fund	24,446,100	24,821,400	375,300	1.54%	Increased expenditures relating to higher food costs and increase in at risk student population.
Child Care Fund	15,405,200	15,278,200	(127,000)	-0.82%	Decreased supplies and salaries due to more fully funded kindergarten classrooms.
Property Management Fund	1,629,500	2,460,700	831,200	51.01%	Planned spend down to contract for an assessment of capital needs for all district buildings.
Internal Service Funds					
Employee Benefits Fund	7,518,100	7,839,300	321,200	4.27%	Increased expenditures relating to Employee Wellness Program.
Risk Management/ Insurance Reserve	8,180,100	7,763,500	(416,600)	-5.09%	Net decrease related to staff reorganization and lower anticipated premiums and claim losses.
Technology Fund	20,031,100	21,581,400	1,550,300	7.74%	Increased expenditures due to the funding of ongoing and one-time BFR proposals to equalize technology at schools.
Central Services Fund	3,908,500	3,792,500	(116,000)	-2.97%	Decreased expenditures due to the increase in technology usage resulting in the reduction of printing services.
Charter Schools	43,000,000	37,000,000	(6,000,000)	-13.95%	Decreased expenditures due to refunding in 2008/2009.
Total All Funds	<u>\$ 1,005,820,100</u>	<u>\$ 999,062,000</u>	<u>\$ (6,758,100)</u>	<u>-0.70%</u>	

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

	General Fund			Capital Project Funds		
	June 30, 2008 Actual	June 30, 2009 Estimate	2009/2010 Revised Adopted Budget	June 30, 2008 Actual	June 30, 2009 Estimate	2009/2010 Revised Adopted Budget
Total Beginning Fund Balance	\$ 166,110,190	\$ 175,394,851	\$ 162,498,100	\$ 208,284,035	\$ 127,178,300	\$ 62,466,100
Revenue						
Property Taxes	266,031,028	268,489,100	272,613,000	-	-	-
State of Colorado/Intergovernmental	315,220,190	327,187,900	348,078,000	-	-	-
Specific Ownership Taxes	28,858,670	26,255,000	24,155,000	-	-	-
Federal Programs	-	-	-	-	-	-
Interest Earnings	8,286,204	4,300,000	3,000,000	6,519,960	952,300	225,000
Tuition & Fees, Charges for Services	9,043,607	8,771,600	8,210,000	-	-	-
Other	5,467,413	4,824,100	4,346,000	1,969,309	1,423,200	350,000
Total Revenue	632,907,112	639,827,700	660,402,000	8,489,269	2,375,500	575,000
Total Available Resources	799,017,302	815,222,551	822,900,100	216,773,304	129,553,800	63,041,100
Expenditures						
Governmental Activities						
Direct instruction	379,570,753	399,654,896	413,883,100	-	-	-
Indirect instruction	94,795,961	95,948,904	103,365,300	-	-	-
Transportation	20,926,866	21,688,200	22,434,000	-	-	-
Custodial services	27,305,768	26,498,100	27,281,800	-	-	-
Field services and property management	19,183,158	19,458,100	20,076,900	-	-	-
Telecommunications, network and utilities	19,441,113	20,595,000	20,867,200	-	-	-
Financial Services, Human Resources	19,458,542	21,233,000	21,667,200	-	-	-
General administration	2,000,636	3,372,700	3,936,800	-	-	-
Board of Education	659,396	1,057,900	607,900	-	-	-
Districtwide	1,362,088	4,535,900	4,849,800	-	-	-
Operating Expenses - Internal Service Funds	-	-	-	-	-	-
Capital Outlay	-	-	-	109,400,962	87,814,788	49,236,448
Debt Service:						
Principal retirements	1,165,000	1,225,000	1,295,000	1,170,000	1,200,000	1,235,000
Interest and fiscal charges	2,035,116	1,972,500	1,910,600	232,053	200,912	164,052
Business-type Activities						
Food Services	-	-	-	-	-	-
Child Care	-	-	-	-	-	-
Property Management	-	-	-	-	-	-
Total Expenditures	587,904,397	617,240,200	642,175,600	110,803,015	89,215,700	50,635,500
Transfers (In) Out:						
Child Care Fund	3,030,012	3,867,000	4,295,700	-	-	-
Capital Reserve Fund	21,208,000	22,128,000	22,858,000	(21,208,000)	(22,128,000)	(22,858,000)
Risk Management	6,459,300	7,039,300	6,751,400	-	-	-
Technology	2,400,000	2,450,000	2,450,000	-	-	-
Campus Activity Fund	-	-	-	-	-	-
Other Enterprise Funds	-	-	-	-	-	-
Other Internal Service	-	-	-	-	-	-
Total Transfers	33,097,312	35,484,300	36,355,100	(21,208,000)	(22,128,000)	(22,858,000)
Total Expenditures & Transfers	621,001,709	652,724,500	678,530,700	89,595,015	67,087,700	27,777,500
Revenue Over (Under) Expenditures	11,905,403	(12,896,800)	(18,128,700)	(81,105,746)	(64,712,200)	(27,202,500)
Other Financing Sources (Uses)						
Certificates of Participation Issued	-	-	-	-	-	-
General Obligation Bond Proceeds	-	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-	-
Bond Issuance Expense	-	-	-	-	-	-
Premium from bonds	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Special Items						
Supplemental Retirement Contribution	(2,620,742)	-	-	-	-	-
Net change in Fund Balance	9,284,661	(12,896,800)	(18,128,700)	(81,105,746)	(64,712,200)	(27,202,500)
Total Ending Fund Balance	\$ 175,394,851	\$ 162,498,051	\$ 144,369,400	\$ 127,178,289	\$ 62,466,100	\$ 35,263,600

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Debt Service Fund			Special Revenue Funds			Total Governmental Activities		
June 30, 2008 Actual	June 30, 2009 Estimate	2009/2010 Revised Adopted Budget	June 30, 2008 Actual	June 30, 2009 Estimate	2009/2010 Revised Adopted Budget	June 30, 2008 Actual	June 30, 2009 Estimate	2009/2010 Revised Adopted Budget
\$ 58,083,150	\$ 63,022,587	\$ 69,280,300	\$ 10,921,318	\$ 10,394,424	\$ 11,376,500	\$ 443,398,693	\$ 375,990,162	\$ 305,621,000
81,150,128	81,800,000	81,600,000	-	-	-	347,181,156	350,289,100	354,213,000
-	-	-	1,131,345	820,000	820,000	316,351,535	328,007,900	348,898,000
-	-	-	-	-	-	28,858,670	26,255,000	24,155,000
-	-	-	32,279,112	32,060,000	44,940,000	32,279,112	32,060,000	44,940,000
-	125,000	125,000	18,355	5,000	5,000	14,824,519	5,382,300	3,355,000
-	-	-	18,700,276	19,002,000	19,459,000	27,743,883	27,773,600	27,669,000
-	-	-	7,981,643	9,040,000	9,204,000	15,418,365	15,287,300	13,900,000
81,150,128	81,925,000	81,725,000	60,110,731	60,927,000	74,428,000	782,657,240	785,055,200	817,130,000
139,233,278	144,947,587	151,005,300	71,032,049	71,321,424	85,804,500	1,226,055,933	1,161,045,362	1,122,751,000
-	-	-	29,506,248	29,170,325	35,716,900	409,077,001	428,825,221	449,600,000
-	-	-	31,331,377	30,974,675	37,926,100	126,127,338	126,923,579	141,291,400
-	-	-	-	-	-	20,926,866	21,688,200	22,434,000
-	-	-	-	-	-	27,305,768	26,498,100	27,281,800
-	-	-	-	-	-	19,183,158	19,458,100	20,076,900
-	-	-	-	-	-	19,441,113	20,595,000	20,867,200
-	-	-	-	-	-	19,458,542	21,233,000	21,667,200
-	-	-	-	-	-	2,000,636	3,372,700	3,936,800
-	-	-	-	-	-	659,396	1,057,900	607,900
-	-	-	-	-	-	1,362,088	4,535,900	4,849,800
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	109,400,962	87,814,788	49,236,448
40,265,000	42,385,000	45,120,000	-	-	-	42,600,000	44,810,000	47,650,000
36,212,575	33,282,300	30,595,800	-	-	-	38,479,744	35,455,712	32,670,452
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
76,477,575	75,667,300	75,715,800	60,837,625	60,145,000	73,643,000	836,022,612	842,268,200	842,169,900
-	-	-	-	-	-	3,030,012	3,867,000	4,295,700
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	6,459,300	7,039,300	6,751,400
-	-	-	-	-	-	2,400,000	2,450,000	2,450,000
-	-	-	-	-	-	-	-	-
-	-	-	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
-	-	-	-	-	-	-	-	-
-	-	-	(200,000)	(200,000)	(200,000)	11,689,312	13,156,300	13,297,100
76,477,575	75,667,300	75,715,800	60,637,625	59,945,000	73,443,000	847,711,924	855,424,500	855,467,000
4,672,553	6,257,700	6,009,200	(526,894)	982,000	985,000	(65,054,684)	(70,369,300)	(38,337,000)
-	-	-	-	-	-	-	-	-
35,890,000	-	-	-	-	-	35,890,000	-	-
(37,762,766)	-	-	-	-	-	(37,762,766)	-	-
-	-	-	-	-	-	-	-	-
2,139,650	-	-	-	-	-	2,139,650	-	-
266,884	-	-	-	-	-	266,884	-	-
-	-	-	-	-	-	(2,620,742)	-	-
4,939,437	6,257,700	6,009,200	(526,894)	982,000	985,000	(67,408,542)	(70,369,300)	(38,337,000)
\$ 63,022,587	\$ 69,280,287	\$ 75,289,500	\$ 10,394,424	\$ 11,376,424	\$ 12,361,500	\$ 375,990,151	\$ 305,620,862	\$ 267,284,000

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	Enterprise Activities			Internal Service Funds		
	June 30, 2008 Actual	June 30, 2009 Estimate	2009/2010 Revised Adopted Budget	June 30, 2008 Actual	June 30, 2009 Estimate	2009/2010 Revised Adopted Budget
Total Beginning Fund Balance	\$ 13,368,494	\$ 15,629,393	\$ 16,099,500	\$ 20,585,768	\$ 25,062,818	\$ 29,163,600
Revenue						
Property Taxes	-	-	-	-	-	-
State of Colorado/Intergovernmental	-	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-	-
Federal Programs	9,694,400	10,077,000	10,780,000	-	-	-
Interest Earnings	386,950	165,600	30,000	640,168	158,700	33,000
Tuition & Fees, Charges for Services	26,441,274	25,581,800	25,801,000	36,637,403	32,289,900	30,780,400
Other	45,600	-	-	-	-	-
Total Revenue	<u>36,568,224</u>	<u>35,824,400</u>	<u>36,611,000</u>	<u>37,277,571</u>	<u>32,448,600</u>	<u>30,813,400</u>
Total Available Resources	<u>49,936,718</u>	<u>51,453,793</u>	<u>52,710,500</u>	<u>57,863,339</u>	<u>57,511,418</u>	<u>59,977,000</u>
Expenditures						
Governmental Activities						
Direct instruction	-	-	-	-	-	-
Indirect instruction	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Custodial services	-	-	-	-	-	-
Field services and property management	-	-	-	-	-	-
Telecommunications, network and utilities	-	-	-	-	-	-
Business Svcs, Employment Svcs, Grants	-	-	-	-	-	-
General administration	-	-	-	-	-	-
Board of Education	-	-	-	-	-	-
Districtwide	-	-	-	-	-	-
Operating Expenses - Internal Service Funds	-	-	-	41,659,821	37,837,100	40,976,700
Capital Outlay	-	-	-	-	-	-
Debt Service:						
Principal retirements	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Business-type Activities						
Food Services	22,169,200	23,446,500	24,821,400	-	-	-
Child Care	13,611,591	14,688,500	15,278,200	-	-	-
Property Management	1,356,530	1,224,300	2,260,700	-	-	-
Total Expenditures	<u>37,137,321</u>	<u>39,359,300</u>	<u>42,360,300</u>	<u>41,659,821</u>	<u>37,837,100</u>	<u>40,976,700</u>
Transfers (In) Out:						
Child Care Fund	(3,030,012)	(3,867,000)	(4,295,700)	-	-	-
Capital Reserve Fund	-	-	-	-	-	-
Risk Management	-	-	-	(6,459,300)	(7,039,300)	(6,751,400)
Technology	-	-	-	(2,400,000)	(2,450,000)	(2,450,000)
Campus Activity Fund	-	-	-	-	-	-
Other Enterprise Funds	200,000	200,000	200,000	-	-	-
Other Internal Service	-	-	-	-	-	-
Total Transfers	<u>(2,830,012)</u>	<u>(3,667,000)</u>	<u>(4,095,700)</u>	<u>(8,859,300)</u>	<u>(9,489,300)</u>	<u>(9,201,400)</u>
Total Expenditures & Transfers	<u>34,307,310</u>	<u>35,692,300</u>	<u>38,264,600</u>	<u>32,800,521</u>	<u>28,347,800</u>	<u>31,775,300</u>
Revenue Over (Under) Expenditures	<u>2,260,914</u>	<u>132,100</u>	<u>(1,653,600)</u>	<u>4,477,050</u>	<u>4,100,800</u>	<u>(961,900)</u>
Other Financing Sources (Uses)						
Certificates of Participation Issued	-	-	-	-	-	-
General Obligation Bond Proceeds	-	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-	-
Bond Issuance Expense	-	-	-	-	-	-
Premium from bonds	-	-	-	-	-	-
Total Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Items						
Supplemental Retirement Contribution	-	-	-	-	-	-
Net change in Fund Balance	<u>2,260,914</u>	<u>132,100</u>	<u>(1,653,600)</u>	<u>4,477,050</u>	<u>4,100,800</u>	<u>(961,900)</u>
Total Ending Fund Balance	<u>\$ 15,629,408</u>	<u>\$ 15,761,493</u>	<u>\$ 14,445,900</u>	<u>\$ 25,062,818</u>	<u>\$ 29,163,618</u>	<u>\$ 28,201,700</u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
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Government Wide			Elimination of Transactions Between Funds (Detail on Following Page)			Adjusted Grand Total		
June 30, 2008 Actual	June 30, 2009 Estimate	2009/2010 Revised Adopted Budget	June 30, 2008 Actual	June 30, 2009 Estimate	2009/2010 Revised Adopted Budget	June 30, 2008 Actual	June 30, 2009 Estimate	2009/2010 Revised Adopted Budget
\$ 477,352,955	\$ 416,682,373	\$ 350,884,100	\$ -	\$ -	\$ -	\$ 477,352,955	\$ 416,682,373	\$ 350,884,100
347,181,156	350,289,100	354,213,000	-	-	-	347,181,156	350,289,100	354,213,000
316,351,535	328,007,900	348,898,000	-	-	-	316,351,535	328,007,900	348,898,000
28,858,670	26,255,000	24,155,000	-	-	-	28,858,670	26,255,000	24,155,000
41,973,512	42,137,000	55,720,000	-	-	-	41,973,512	42,137,000	55,720,000
15,851,637	5,706,600	3,418,000	-	-	-	15,851,637	5,706,600	3,418,000
90,822,560	85,645,300	84,250,400	(30,505,287)	(33,915,200)	(32,460,900)	60,317,273	51,730,100	51,789,500
15,463,965	15,287,300	13,900,000	-	-	-	15,463,965	15,287,300	13,900,000
856,503,035	853,328,200	884,554,400	(30,505,287)	(33,915,200)	(32,460,900)	825,997,748	819,413,000	852,093,500
1,333,855,990	1,270,010,573	1,235,438,500	(30,505,287)	(33,915,200)	(32,460,900)	1,303,350,703	1,236,095,373	1,202,977,600
409,077,001	428,825,221	449,600,000	-	-	-	409,077,001	428,825,221	449,600,000
126,127,338	126,923,579	141,291,400	-	-	-	126,127,338	126,923,579	141,291,400
20,926,866	21,688,200	22,434,000	-	-	-	20,926,866	21,688,200	22,434,000
27,305,768	26,498,100	27,281,800	-	-	-	27,305,768	26,498,100	27,281,800
19,183,158	19,458,100	20,076,900	-	-	-	19,183,158	19,458,100	20,076,900
19,441,113	20,595,000	20,867,200	-	-	-	19,441,113	20,595,000	20,867,200
19,458,542	21,233,000	21,667,200	-	-	-	19,458,542	21,233,000	21,667,200
2,000,636	3,372,700	3,936,800	-	-	-	2,000,636	3,372,700	3,936,800
659,396	1,057,900	607,900	-	-	-	659,396	1,057,900	607,900
1,362,088	4,535,900	4,849,800	-	-	-	1,362,088	4,535,900	4,849,800
41,659,821	37,837,100	40,976,700	(30,505,287)	(33,915,200)	(32,460,900)	11,154,534	3,921,900	8,515,800
109,400,962	87,814,788	49,236,448	-	-	-	109,400,962	87,814,788	49,236,448
42,600,000	44,810,000	47,650,000	-	-	-	42,600,000	44,810,000	47,650,000
38,479,744	35,455,712	32,670,452	-	-	-	38,479,744	35,455,712	32,670,452
22,169,200	23,446,500	24,821,400	-	-	-	22,169,200	23,446,500	24,821,400
13,611,591	14,688,500	15,278,200	-	-	-	13,611,591	14,688,500	15,278,200
1,356,530	1,224,300	2,260,700	-	-	-	1,356,530	1,224,300	2,260,700
914,819,754	919,464,600	925,506,900	(30,505,287)	(33,915,200)	(32,460,900)	884,314,468	885,549,400	893,046,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
914,819,754	919,464,600	925,506,900	(30,505,287)	(33,915,200)	(32,460,900)	884,314,468	885,549,400	893,046,000
(58,316,720)	(66,136,400)	(40,952,500)	-	-	-	(58,316,720)	(66,136,400)	(40,952,500)
-	-	-	-	-	-	-	-	-
35,890,000	-	-	-	-	-	35,890,000	-	-
(37,762,766)	-	-	-	-	-	(37,762,766)	-	-
-	-	-	-	-	-	-	-	-
2,139,650	-	-	-	-	-	2,139,650	-	-
266,884	-	-	-	-	-	266,884	-	-
(2,620,742)	-	-	-	-	-	(2,620,742)	-	-
(60,670,578)	(66,136,400)	(40,952,500)	-	-	-	(60,670,578)	(66,136,400)	(40,952,500)
\$ 416,682,378	\$ 350,545,973	\$ 309,931,600	\$ -	\$ -	\$ -	\$ 416,682,378	\$ 350,545,973	\$ 309,931,600

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2009/2010

Revised Adopted Budget

Summary of Transactions Between Funds

		June 30, 2008	June 30, 2009	2009/2010
From	To	Actual	Estimate	Revised Adopted Budget
User-Charges				
All Funds	Employee Benefit Fund	\$ 6,862,891	\$ 8,542,900	\$ 8,237,300
All Funds	Insurance Reserve Fund	368,082	34,000	38,700
All Funds	Technology Fund	13,806,173	16,014,100	15,138,200
All Funds	Central Services	3,605,360	3,637,800	3,724,300
All Funds	General Fund	5,862,780	5,686,400	5,322,400
Total User-Charges/Transactions Between Funds		\$ 30,505,287	\$ 33,915,200	\$ 32,460,900

Transactions between funds occur to record and account for the financing of goods or services provided by one department to other departments and schools on a cost-reimbursement basis. To record the true budgetary impact on a fund, the transactions that occur between the funds must be eliminated from the total revenues and expenditures that are recorded and budgeted.

Economic Outlook

National

Our national economy is in the midst of an economic crisis due to the collapse of the housing market and the resulting credit crisis. Credit problems are two fold; consumers are carrying too much debt and lenders are tightening qualification requirements in light of the disastrous sub-prime mortgage fiasco. These factors have contributed to the volatility on Wall Street and other global financial markets which results in consumers who are reluctant to spend in the face of an uncertain future. Consumer spending accounts for over two-thirds of the capital infusion into the national economy. When this influx is reduced, companies see a decrease in their profits and a possible drop in their value. Businesses, like consumers, are also unable to get the necessary credit they need to maintain operations, and as a result, companies have been forced into reduced production, employee layoffs, and even bankruptcy. This further reduces consumer confidence in the economy and so feeds into the deteriorating economic cycle. The National Bureau of Economic Research (NBER) has confirmed that the United States has been in a recession since December 2007. Since that time, the nation has reached upwards of 3.6 million lost jobs, half of which occurred in the last three months of 2008. The unemployment rate has risen to 8.5 percent nationally as of March 2009, the highest rate since 1993.

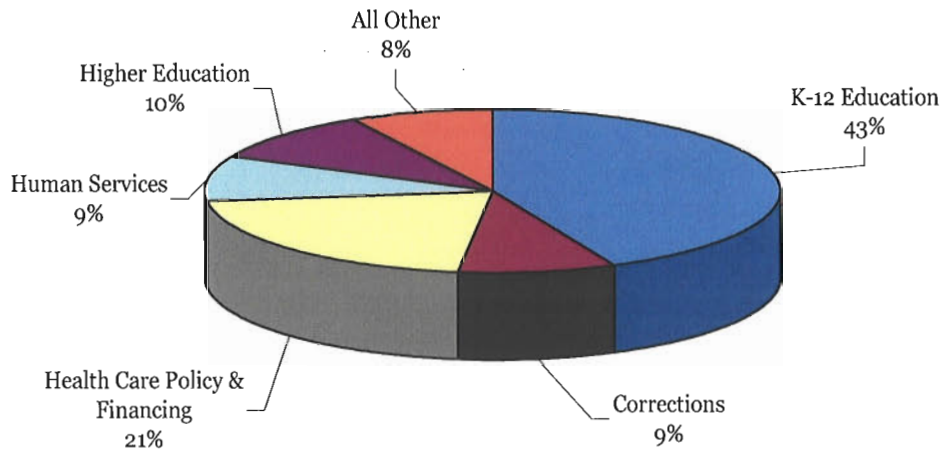
Colorado

In the recent past, Colorado has fared slightly better than the nation. During 2008, Colorado continued to see very modest job and economic growth while most other states had already experienced a decline. According to Colorado University Economic Panel, Colorado will no longer see growth of any type and will in all likelihood lose over 4,300 jobs in 2009. This is a 0.2 percent drop. Most of the job loss will come from the construction and financial industries. As of 2009, Colorado officially joined the rest of the nation in the recession.

The State of Colorado, which is facing a budget shortfall of over \$ 800 M, has already taken drastic measures to ensure financial stability. Some of the measures include a hiring freeze of governmental jobs and the freezing of capital construction grants. Since 43 percent of the State's general fund budget goes to K-12 education; it is obvious that state reductions of this magnitude will greatly impact all school districts across the state. The proposed State budget has removed \$36.0 M in increases for performance-based pay awards that were previously budgeted for state employees, and it also proposes a reduction of state spending through reduced funding to all major State departments including Department of Corrections, State Education, and Transportation. The State is also imposing furlough days and reducing obligations for Capital Construction to assist in balancing the budget.

Many leading Colorado businesses, such as Janus Capital, Western Union, and Sun Microsystems have already begun employee layoffs or job cuts. Large companies, such as Village Homes, a residential home builder, Vail Plaza Hotel & Club, and Shane Co., the largest Colorado owned jeweler, have filed for bankruptcy protection. If lending remains so restrictive and companies are unable to obtain financing, more major business failures could result. Economists still believe that Colorado will fair better than most states. Colorado has a diverse economic base. The new energy initiatives, the so called green collar industry, and the technology based workforce, along with the prolific cultural and recreational activities should continue to attract individuals and businesses alike.

**State of Colorado
FY 2009/2010 Major Department Share
of General Fund**



Source: Governor's FY 2009/2010 Budget Request dated February 23, 2009

Local

The uncertain and unstable national economy is affecting Colorado's state economy. These effects are trickling down to local governments including Jeffco Public School District. Jeffco has directly felt the negative impact of the economic downturn through lower interest earnings and lower tax collections and is facing budget shortfalls like the State of Colorado. Jeffco has had to incorporate rescissions of current funding from the State of Colorado totaling \$ 2.8 M for FY 2009. For 2009/2010 the State has opted to fund schools completely, but issued a stipulation that districts must hold a designated amount in reserves until January 2010. Jeffco's required amount is \$ 11.0 M. The State will notify districts in January 2010 if the funds have been released to spend or if the funds will be rescinded and need to be returned to the State. The Colorado Department of Education has cautioned that these funds will most likely be rescinded. Therefore, the district is bracing, along with all of the other school districts in the state, for the loss of these funds.

There is good news in that the American Recovery and Reinvestment Act of 2009 will provide substantial categorical funding, which has designated purposes, to Jeffco. Jeffco is expect to receive more than \$25.0 M over the next two years; however, these dollars will not continue after 2011 and must be spent according to the federal guidelines. All of these funds are earmarked for IDEA (special education) and Title I expenditures. Relief on the districts operating budget (general fund) will be limited.

As a result of all of these factors, Jeffco must continue to tightly manage its spending and brace itself for a change in its operational philosophy. The current reduction amount that is estimated to be necessary over the next four years is nearly \$ 57.0 M. That number only factors in what we know as far as changes from the state, projections of inflation rate, and current projected economic conditions. Additional reductions will be required depending on Board direction in regards to any cost of living or benefit increases. The district will have to balance compensation and class size to ensure a balanced budget. With the uncertain economic future, every one of these factors is subject to change. And while no one is predicting the forecasts to improve, most economists are actually expecting the forecasts to worsen over the next eighteen to twenty-four months before the economic recovery begins. All of these components are contributing to a disturbing outlook for the funding of public education in the State of Colorado and across the nation.

In conclusion, the national, state, and local economic indicators clearly predict a continuing recession for 2009. Some analysts predict the recession to continue through the first two quarters of 2010. The district must keep in mind that the impacts to the district from the recession often lag behind overall economic impacts. So as the economy starts to improve, the district will follow but will not likely be simultaneous. Jeffco is doing everything possible to responsibly prepare for the difficult financial times ahead.

The following are a few of the major points of the state economic forecast for 2009:

- ◆ Employment growth in the State of Colorado slowed dramatically in 2008. Employment is projected to decline by an additional 0.7% during 2009 according to the Colorado Office of State Planning and Budgeting (OSPB).
- ◆ In 2008, unemployment in the State of Colorado rose to 5.8 percent, the highest rate in nearly twenty years. It is expected that unemployment will continue to rise in Colorado during 2009. Estimates range from 6.5 percent to just over 8.0 percent with the unemployment rate on the national front expected to climb to nearly 10.0 percent.²
- ◆ Wage and salary income in Colorado rose 6.3 percent through 2007 and was expected to increase by 5.9 percent in 2008 and another 6.0 percent in 2009. In light of the current conditions, projections have been significantly reduced. It is thought that wage and salary income growth will be 2.9 percent in 2008 and a mere 1.9 percent in 2009.
- ◆ In sharp contrast to the earlier forecasts in which the Colorado residential housing market was projected to show a slight increase in permits being issued, new results are now actually showing a decline of up to 33.1 percent for 2008. This is expected to continue into 2009 with an additional decline of 11.7 percent in residential housing starts.
- ◆ The Denver-Boulder-Greeley Consumer Price Index for 2008 increased by 3.9 percent. This is much higher than the earlier prediction of 2.7 percent. The OSBP is projecting a mere 0.6 percent CPI increase for 2009.

² University of Colorado's Leeds School of Business



Issues Facing the 2009/2010 Budget Development Process

Since 2004, Jeffco has continuously been tightening its budget and making reductions. Beginning in 2009/2010, the district will be entering several years of large scale budget reductions affecting all aspects of our organization. In order to present an annual balanced budget to our Board of Education, as required by district financial policy, and to meet all reserve requirements mandated by the Board and the legislature, the district needs to reduce at least \$57.0 M over the next four years. The reductions for 2009/2010 total \$11.9 M which includes a \$1.5 M reduction in the original amount of the funding for the increase in graduation requirements and a \$700,000 reduction in the planned expansion of Warren Tech North.

While operating costs of the district continue to escalate due to inflationary pressures and legislative mandates, state funding is only allowed to grow at inflation plus 1 percent under Amendment 23. Due to the economic conditions, everyone is facing the impossible task of maintaining programs and services at their current levels. The State of Colorado is no different. Their current budget situation is dismal. Colorado is making significant budget reductions which will directly affect K-12 funding.

Jeffco's planned reductions will impact schools and departments at every level from staffing to average class size to daily operating materials and supplies. School closures, repurposing facilities, and the consolidation of school buildings are also possibilities. The effects will be felt from upper management to the individual classrooms. Leadership, teachers, association representatives, department managers, community members, parents, and the budget office all worked collaboratively to develop a list of reductions for Board consideration. The Board of Education has final authority on all financial matters. There was intense deliberation throughout the process in order to balance the district's need to maintain long term financial viability and to fulfill the mission of the district to provide the best possible education for our students.

Through the work of the Board of Education, Financial Oversight Committee, stakeholders, employee groups, and department managers, the district continues to be proactive in recognizing the financial pressures placed upon the budget. The work of these groups has identified budget reductions, productivity improvements, and operating efficiencies. These recommendations only covered a portion of the necessary cuts. Additional reductions then have to be applied to programs that we can no longer support and reductions in staff that we can no longer afford. These cuts are particularly painful and extremely restrict the level of service and education that we can sustain. Class sizes will increase, teacher support will be limited, and valuable programs will be eliminated.

Past Legislative Actions

Amendment 23, a State constitutional amendment supporting public education funding, was passed by state voters in November 2000. The amendment requires that the base per-pupil funding and categorical program increase by the rate of inflation plus 1 percent for fiscal years 2001/2002 through 2010/2011 and increase by at least the rate of inflation each year thereafter. With the additional 1 percent from Amendment 23 ending in 2010/2011, the budgetary challenges escalate significantly beginning 2011/2012.

In November 2005, the voters of Colorado passed **Referendum C** which allowed the state to retain all revenue collected from fiscal year 2005/2006 through fiscal year 2009/2010. This

effectively negated **TABOR** (The Taxpayer Bill of Rights), which issues refunds to taxpayers equal to surpluses that are collected. The State estimates that Referendum C will allow the State to keep approximately \$ 3.9 B over its lifetime. The referendum specified that nearly one-third of the anticipated revenue would be spent to increase funding for K-12 public education. The impact of Referendum C for Jeffco Public Schools was very small. It only generated \$ 200,000 in additional funding for special education during 2005/2006. The TABOR surplus refunds will return in 2010/2011 and will eliminate this additional funding to Jeffco.

Current Legislative Actions

The **State of Colorado**, which is also currently being forced to make dramatic budget cuts, has chosen to freeze previously awarded K-12 capital construction grants, reduce or eliminate many other grant programs, and to delay additional funding for the expansion of full-day kindergarten. There have been substantial rescissions for the current budget year; approximately \$ 2.8 M to date for Jeffco.

The final version of the School Finance Act incorporated several twists and turns targeting the legislatively required school funding levels of inflation plus 1 percent. It provided additional spending flexibility to districts but directed funds to be reserved in case of rescissions during the 2009/2010 school year. Following is a summary of significant budgetary inclusions in SB09-256:

- “Inflation” plus 1 percent to statewide base per pupil funding
- Continuation of full-day kindergarten funding at .58 per pupil funding per FTE
- Removal of mandated transfer requirements for capital and insurance reserves
- Implementation of a Fiscal Emergency Reserve
- Increased authorization level for voter approved mill levies (from 20 percent of total program to 25 percent of total program)
- Flexibility to designate real property as all or a portion of a districts TABOR reserve

There were several amendments relating to public education that were presented to the voters of the State of Colorado in November 2008. These initiatives would have improved K-12 public school funding in our state through a number of different avenues. These ballot issues were also defeated providing no relief to districts from the tightening economic constraints.

The newest legislative action of significant consequence was the passage of the **American Recovery and Reinvestment Act of 2009**. This federal legislation allocated large sums of money with the goal of stimulating the economy in the short term and investing in education and other essential public services to ensure the long term economic health of our nation. The funds earmarked for education will be disbursed to individual school districts through each state’s Department of Education. Jeffco expects to receive \$ 25.0 M in grant funds to be spent over the next two years. The funds are to be used quickly to:

- save jobs
- improve student achievement
- improve teacher effectiveness
- provide intensive support and interventions for the lowest-performing schools

Jeffco has followed these directives and identified programs and personnel, which would have otherwise been reduced or eliminated through budget reductions, to be funded with these one-time grant funds. While these funds will offer short term relief from increasingly deeper budget

cuts, they are one-time dollars to be used over the next two years. In 2011, these funds will be gone. A list of initiatives that will be funded with these stimulus funds can be found in the Grant budget located in the Special Revenue section later in this document.

Mill Levy Overrides and Strategic Spend Down of Reserves

In November 1999, the voters of Jefferson County passed a mill levy override that provided additional annual revenue to the district. The initial approval was for a potential of \$45.0 M annually and was contingent upon student CSAP performance. As of 2004, the district had reached the maximum achievement believed possible, and in November of 2007, voters permanently repealed \$9.2 M which resulted in a fixed annual amount of \$35.8 M.

In November, 2004, the voters of Jefferson County again approved a property tax increase through a mill levy override. This override was for a fixed dollar amount of \$38.5 M annually to be used for operating costs. For budget year 2004/2005, this infusion of funds was not budgeted, therefore they were considered to be one-time funds. In addition, the entire amount of ongoing funds was not utilized in the 2005/2006, 2006/2007, or 2007/2008 process creating additional one-time funds flowing into reserves. The district has strategically planned to spend/appropriate the initial mill levy dollars over a period of **five years** in order to be fiscally responsible and to “stretch” the funds as far as possible.

2009/2010 is the fifth year of a five year plan to spend/appropriate the 2004 authorized funds. With the passing of the 2004 override and resulting infusion of one-time funds, schools were slated to receive approximately \$1.5 M annually for operational funds and \$1.0 M annually was allocated for facility maintenance work orders and custodial backlogs. These one-time funds were infused to the schools and facilities maintenance annually for five years. These one-time funds will be allocated for the last time in the 2009/2010 budget.

Ongoing funds from the 2004 mill levy override have been used for district wide salary and benefit cost increases. These costs grow significantly each year as over 86 percent of the general operating budget is spent on personnel. Ongoing funds have also been used to launch programs developed through the Budgeting for Results process.

During the 2004 election, voters also approved a school bond issue which was used to renovate or expand six high schools and three middle schools, build two new elementary schools, and make improvements at fourteen other elementary schools. This resulted in an infusion of over \$300 M into the local economy.

In total, the funds from the mill levy overrides and bond programs were used for quality commitments that decreased elementary class size in grades 1-3, decreased class sizes in grades 5 and 6 to prior levels, restored school safety programs, developed programs to meet new college entrance requirements, and built or improved facilities while maintaining high school electives. The strategic management of these additional funds helped offset the need for significant budget reductions in prior years.

Jefferson County Public School District put forth a new mill levy override initiative, as well as a bond refinancing option to our community on the November 2008 ballot. Both of the items were defeated by the voters of Jefferson County. Now that we are nearing the end of our five year planned spend down of reserves, and with the defeat of the 2008 ballot issues, reductions have become our only alternative to guarantee the financial stability of the district.

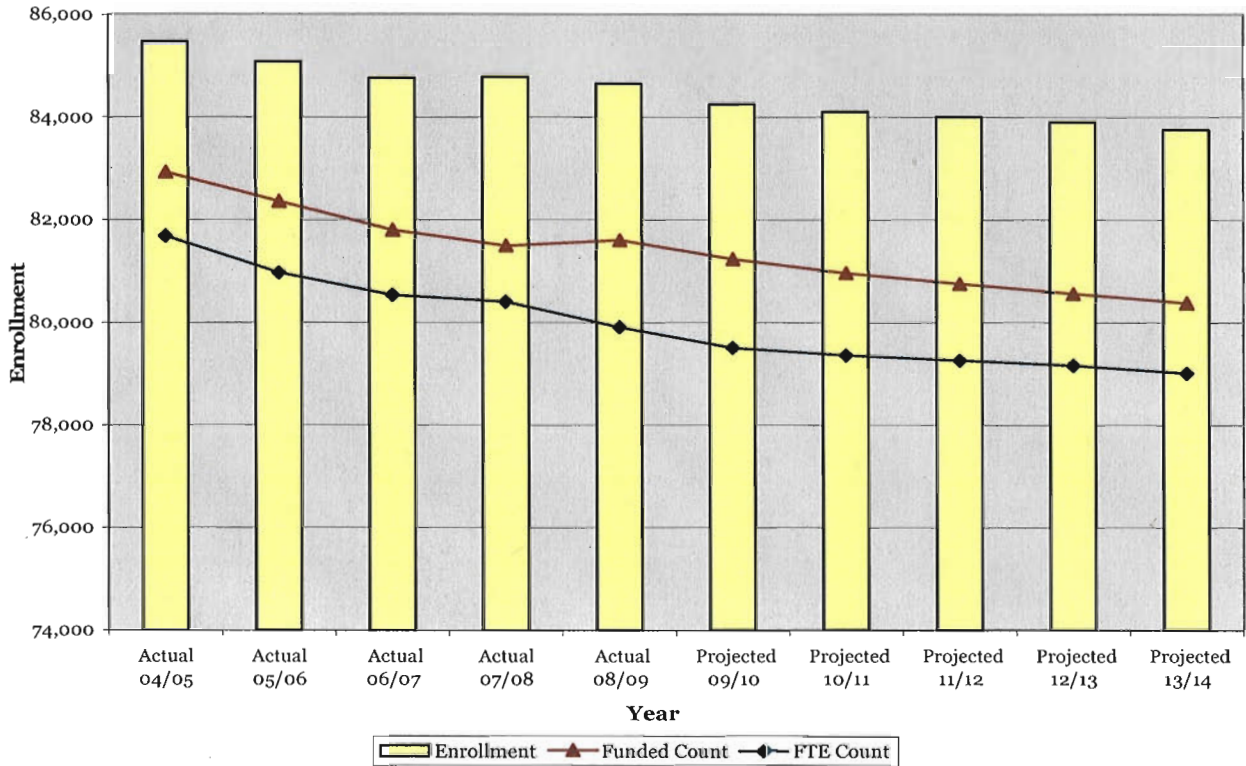
General Fund Reserves

The district does currently have more than adequate reserve balances. As stated earlier, reserves have accumulated from one-time funds resulting from the incremental appropriation of override funds. Basically, any of the voter approved mill levy override revenues that were not appropriated in the first three years fell to reserves as one time funds. On top of override funds, departments and schools have been conservative in their spending and have under-spent appropriated levels resulting in additional increases in reserves. Although the reserves balance at the beginning of the 2009/2010 year are at 20 percent of total general fund expenditures, which is higher than will be required on an on-going basis, the district has a four year plan to use the reserves to mitigate future budget reductions. As is demonstrated on the General Fund Summary, the five year projection includes utilization (spend down) of existing reserves over the next four years. This spend down of reserves will offset what would otherwise be required as budget reductions. The reserves have been targeted by the teachers' union as a means for on-going compensation increases. Spending one-time funds for on-going costs would be an imprudent measure. Unfortunately, conservative spending and prudent financial management are being criticized and were at the heart of the impasse between the teachers' association and the districts negotiating team. Although a settlement has been reached for the 2009/2010 school year, the district will need to remain firm in its financial management and not program one-time reserves for ongoing compensation increases.

Continued Enrollment Decline

Yet another factor that continues to influence Jeffco's financial planning is student enrollment. 2008/2009 was the ninth straight year of declining enrollment, and the district anticipates this trend will continue into upcoming years although numbers do seem to be leveling off. As enrollment continues to decline, funding also declines. And although, some of the variable costs associated with educating students decline when enrollment drops, such as the number of teachers staffed and per pupil allocations, the fixed costs do not decline and in most instances, actually escalate based on higher costs of services or simply due to inflationary increases. Schools still have to employ principals, and continue to pay for utilities, transportation, building maintenance, and insurance. These increased expenses place increased pressure on shrinking available resources. The historical snapshot of declining student enrollment and in turn, declining state funding, is on the following page. Changes in student mobility rates resulting from the turbulent economy may be yet another challenge on the district's budget.

Projected Student Enrollment One-Day Count



School Year	Actual 04/05	Actual 05/06	Actual 06/07	Actual 07/08	Actual 08/09	Projected 09/10	Projected 10/11	Projected 11/12	Projected 12/13	Projected 13/14
Enrollment	85,478	85,083	84,769	84,796	84,657	84,260	84,110	84,010	83,910	83,760
Funded Count	82,922	82,348	81,789	81,488	81,598	81,226	80,955	80,743	80,551	80,371
FTE Count	81,688	80,969	80,534	80,401	79,907	79,509	79,359	79,259	79,159	79,009
Change in Funded Count	(650)	(574)	(559)	(301)	110	(372)	(271)	(213)	(192)	(180)

Enrollment – Total students receiving services.

Funded Count –The higher number between the current year FTE count or the five year average of the FTE count. In 2008/2009, there was an additional factor of .08 added for full day kindergarten students thus increasing the funded count while the FTE count continued to decline.

FTE Count – Adjusted enrollment factoring kindergartners and part-time students as one-half of a student. Beginning in 2008/2009, out of district students and multi-district online students are no longer included in the FTE count.

Budget Assumptions

The following assumptions have been used as a basis for developing the 2009/2010 budget. The revenue table below reflects the change in various revenue sources from the prior year budget. Most of these changes revolve around inflationary changes that affect the funding the district receives from the State. These calculations are netted to incorporate a projected decline in student enrollment. Because of Colorado's budget crisis, there have been significant rescissions to current funding levels and reductions in future funding of K-12 education. There are a few other items listed below that involve lower collections from taxes and interest earnings due to the lack of consumer spending in this faltering economy.

Incremental Changes in General Fund Revenue from Prior Year	
Increases	Decreases
\$25.1 M – Public School Finance Act revenue – inflationary increases	\$ (2.6) M – Decline in student enrollment for the tenth straight year
\$ 6.6 M – Amendment 23-1% and categorical revenue	\$ (1.7) M – Allocation of revenue to charter schools
\$ 0.5 M – Indirect Costs on American Recovery and Reinvestment Act 2009	\$ (2.1) M – Reduced specific ownership tax collection due to the downturn of the economy and reduction in purchases of new automobiles
	\$ (0.6) M – Reduced tuition and fees collected
	\$ (2.8) M – State Actions - 2008/2009 rescission
Total Revenue Increases - \$32.2 M	Total Revenue Decreases - \$ (9.8) M
* Total Net Change in Revenue - \$ 22.4 M	
(less \$11.0 M in Fiscal Emergency Reserve equals \$11.4 M in new revenues)	

* \$11.0 M is not available for expenditure and held in reserve until January 2010 following the State economic forecast – CDE officials have cautioned that funds will be rescinded.

The table on the following page is a summary of significant changes in expenditures. The majority of these changes are related to compensation. They include compensation adjustments to cover employee step, level, and cost of living increases, legislatively mandated increases in employer contributions to PERA (Public Employee Retirement Association), additional staffing required to meet federally mandated ESL (English as a Second Language) and Special Education staffing. Other changes include a district wide increase in graduation requirements, the expansion of Warren Tech North, ongoing capital needs, and higher technology costs. There is a significant dollar amount associated with budget reductions. The reduction amount of \$ 9.8 M is in addition to \$ 2.1 M that was reduced from planned increases for program expansions. The reductions totaling \$ 11.9 M were necessary to maintain a balanced budget and to continue managing the district under the philosophy of long term financial planning and responsible budget practices. The financial dilemma facing the district for this year and years to come is the basis of discussion throughout this budget document. This table merely illustrates at a very high level the changes in expenditures from last year's budget.

Incremental Changes in General Fund Expenditures from Prior Year	
Increases	Decreases
Compensation	
\$ 30.1 M – Salary & benefit increases, including \$4.0 M of legislated increase in employer contributions to PERA	\$ (3.9) M – Early retirement savings
\$ 0.9 M – Office of Civil Rights mandated English as a Second Language teachers and special education mandated teachers	\$ (0.5) M – Special Education staffing alignments
Non-Compensation	
\$ 1.0 M – Increased graduation requirements	\$ (9.8) M – Budget reductions and efficiencies
\$ 1.3 M – Opening of new school or expansion of existing schools	\$ (1.6) M – Savings due to declining enrollment
\$ 0.2 M - Categorical expenses – transportation, special education, etc.	
\$ 0.3 M – 21 st Century Virtual Academy, online school	
\$ 1.2 M – Increase in transfers to Capital Reserve, Technology, Risk Management and Preschools	
\$ 2.5 M – Budgeting for Results Proposals and Athletics increase	
Total Expenditure Increases - \$ 37.5 M	Total Expenditure Decreases - \$ (15.8) M
Total Net Expenditure Increase - \$ 21.7 M	

As illustrated in the previous two tables, revenue is expected to increase by \$ 22.4 M for 2009/2010. This includes the \$ 11.0 M of Emergency Fiscal Reserve that will most likely be rescinded in January 2010 which results in a true revenue increase of \$ 11.4 M. Expenditures are expected to increase by \$ 21.7 M.





2009/2010

**Budgeting for Results - Funded Proposals
Improvements / Enhancements for Student Achievement and Safety**

Proposal Number	Funded Proposal	Amount	Division Budget	Page Number
311	OnLine Learning Opportunities for Students - Incremental Costs - Proposal # 114	90,000	Educational Technology Services	94-95
312	PEAK Gifted and Talented High School -- GT Center School programming	30,000	High Schools	74-75
313	Read 180 and School Based Response to Intervention training	355,000	All Schools	66-77
316	Districtwide Technology Systems Maintenance Agreement Annual Cost Increases	383,000	Financial Services / Technology Services	98-99
320	International Baccalaureate (IB) Staff Training and Application Fees	50,000	High Schools	74-75
321	Green Mountain High School Academy Structure	25,000	High Schools	74-75
324	Education Technology Access Plan (ETAP) and I2a Site Based Tech Support	1,100,000	Financial Services / Technology Services	98-99
328	403(b) Plan legal and investment oversight; SRP investment advice	65,000	Human Resources	100-101
329	Classroom Teachers to support K-2 (6 FTE)	404,600	Elementary	66-67
		<hr/> \$2,502,600		

**2009/2010
Budget Reductions**

Reduction Number	Budget Reduction	Amount	FTE	Division	Page Number
1	Athletics asst. director	71,900	0.50	Athletics & Activities	78-81
2	Athletic supplies	215,400		Athletics & Activities	78-81
3	Custodians - reduce 13 FTE	565,500	13.00	Custodial	84-85
4	Chief Academic office - operating costs	1,500		District Leadership and Communications	86-87
5	Communications - contracted services	5,600		District Leadership and Communications	86-87
6	Employee Relations - parapro time	11,600		District Leadership and Communications	86-87
7	Gov't Relations - reduce resource specialist	18,900		District Leadership and Communications	86-87
8	Support Svcs. Mgmt. - operating costs	5,200		District Leadership and Communications	86-87
9	Teacher Induction - employee travel/conferences, sub release time	23,000		District Leadership and Communications	86-87
10	Center Programs - reduce licensed staff by redesigning programs	763,000	10.00	Diverse Learners	90-93
11	ESS - reduce admin position	53,400	1.00	Diverse Learners	90-93
12	Diverse Learners - operating costs	11,400		Diverse Learners	90-93
13	Facilities Services - reduce 2 FTE	146,700	2.00	Field Services	96-97
14	Landscaping - reduce 1 FTE	63,600	1.00	Field Services	96-97
15	Relocatable Classrooms - repairs	34,700		Field Services	96-97
16	Small Engine Repair - equipment	13,900		Field Services	96-97
17	Accounting - reduce 1 FTE	65,000	1.00	Financial Services / Technology Services	98-99
18	Budget Mgmt. - operating costs	3,000		Financial Services / Technology Services	98-99
19	Central Mailroom - maintenance supplies	1,700		Financial Services / Technology Services	98-99
20	Finance - operating costs, contracted services	53,000		Financial Services / Technology Services	98-99
21	Technology - change in service delivery and site support	246,000		Financial Services / Technology Services	98-99
22	Technology - outsourcing of certain operations	70,000		Financial Services / Technology Services	98-99
23	HR - reduce Association subs	600		Human Resources	100-101
24	HR Mgmt - hourly pay, overtime	11,500		Human Resources	100-101
25	HR Mgmt - operating costs	12,000		Human Resources	100-101

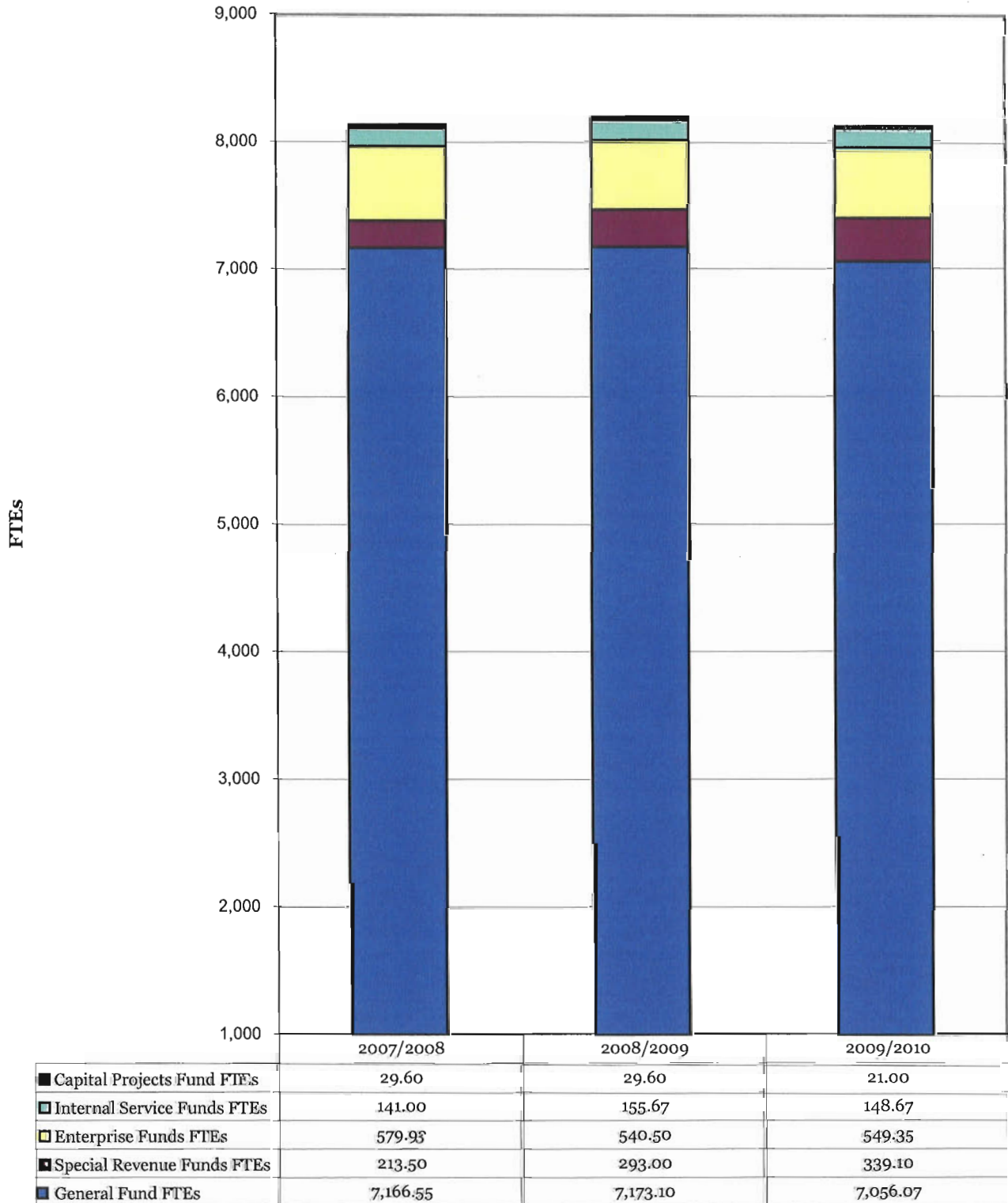
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Reduction Number	Budget Reduction	Amount	FTE	Division	Page Number
26	HR Records - operating costs	2,500		Human Resources	100-101
27	HR Benefits - hourly pay, overtime	2,900		Human Resources	100-101
28	HR Benefits - operating costs	6,000		Human Resources	100-101
29	Employment Services - reduce 2 FTE, sub pay, overtime	169,500	2.00	Human Resources	100-101
30	Professional Dev - CSEA-JCEA-JCAP	3,300		Human Resources	100-101
31	Instructional Data Services - operating costs	5,800		Instructional Data Services	102-103
32	Career & Tech Ed - operating costs	10,000		Learning & Educational Achievement	104-107
33	Staff Development - reduce parapro training, new admin mentoring	43,800		Learning & Educational Achievement	104-107
34	Staff Development - eliminate AVID	30,000		Learning & Educational Achievement	104-107
35	Staff Development - operating costs	14,200		Learning & Educational Achievement	104-107
36	Educational Equity - eliminate the Diversity Conference	20,000		District Leadership and Communications	86-87
37	DLEA - reduce the arts community events	26,000		Learning & Educational Achievement	104-107
38	DLEA - operating costs	138,900		Learning & Educational Achievement	104-107
39	Ed Tech Services - add'l contract days	4,600		Educational Technology Services	94-95
40	Ed Tech Services - operating costs	33,200		Educational Technology Services	94-95
41	Library Data/Automation - contracted services	10,000		Educational Technology Services	94-95
42	Multicultural - reduce tutors	188,500		Diverse Learners	90-93
43	Multicultural - operating costs	14,700		Diverse Learners	90-93
44	Summer School - reduce teacher add'l pay, tutors	23,100		School & Student Success	112-115
45	Summer School - operating costs	1,900		School & Student Success	112-115
46	I2(a) - reduce 1 FTE admin	124,900	1.00	School & Student Success	112-115
47	I2(a) - printing costs	2,400		School & Student Success	112-115
48	Dropout Prevention - reduce sub time	1,600		Other School Support Programs	111
49	Expulsions & Discipline - printing	12,200		Other School Support Programs	111

Continued on next page

Reduction Number	Budget Reduction	Amount	FTE	Division	Page Number
50	Johnson Program - add'l pay, student conferences	11,000		Other School Support Programs	111
51	Close Planetarium (Exp \$166,400/Rev \$100,000)	66,400	1.75	Other School Support Programs	111
52	Student Outreach - add'l pay	5,400		Other School Support Programs	111
53	Student Services Response - reduce transfer to schools	18,300		School & Student Success	112-115
54	Community Superintendents - sub time, sub secretary	3,000		School Management	116-117
55	Community Superintendents - operating costs	27,000		School Management	116-117
56	Transportation - reduce 12 FTE bus drivers	528,000	12.00	Transportation	120-121
57	Elementary teachers - reduce 50 FTE	3,705,000	50.00	Elementary	66-67
58	Elementary schools - reduce 0.5 FTE assistant principal	46,800	0.50	Elementary	66-67
59	Middle schools - reduce 2 FTE assistant principals	178,600	2.00	Middle Schools	70-71
60	Middle schools - reduce the additional 2.5 para hours/school	134,200		Middle Schools	70-71
61	Eliminate summer school @ Wheat Ridge MS	22,500		Middle Schools	70-71
62	Middle school teachers - reduce 9.5 FTE	694,700	9.50	Middle Schools	70-71
63	Warren Tech North - reduce start-up costs	700,000		High Schools	74-75
64	Reduce graduation requirements	1,500,000		High Schools	74-75
65	Safety & Security - operating costs	7,600		Safety & Security	164-165
66	Reduce premiums and workers comp claim costs	85,800		Risk Management	164-165
67	Reduce one-time BFR funding	800,000			
		\$11,892,400	107.25		

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
Full Time Equivalents (FTEs) - All Funds
2007/2008 - 2009/2010



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
Staffing Summary by Department
2007/2008 - 2009/2010

Department	2007/2008 Revised Budget	2008/2009 Adopted Budget	2009/2010 Revised Adopted Budget
General Fund:			
Elementary Schools	2,390.25	2,361.38	2,349.60
Middle Schools	738.55	729.44	697.10
High Schools	1,502.33	1,498.77	1,477.65
Option Schools	296.05	297.64	314.35
Athletics & Activities	11.00	11.00	10.50
Custodial	523.50	523.50	510.50
Diverse Learners	828.75	843.95	800.20
District Leadership and Communications	24.70	24.00	26.00
Educational Technology Services	9.00	12.00	12.00
Field Services	206.50	206.50	203.50
Financial Services	47.17	47.17	47.17
Human Resources	46.50	46.50	44.50
Instructional Data Services	27.00	22.50	22.50
Learning & Educational Achievement	103.00	114.50	118.00
Other School Programs	61.00	59.50	59.50
Other School Support Programs	27.75	32.75	33.00
School & Student Success	31.00	44.00	44.00
School Management	13.50	12.00	12.00
Transportation	279.00	286.00	274.00
Total FTEs General Fund	7,166.55	7,173.10	7,056.07
Other Funds:			
Capital Project Funds	29.60	29.60	21.00
Special Revenue Funds			
Campus Activity Fund	1.50	0.50	0.10
Grants Fund	212.00	292.50	339.00
Total Special Revenue Funds	213.50	293.00	339.10
Enterprise Funds			
Food Service Fund	300.00	287.00	302.00
Child Care Fund	276.93	250.50	244.35
Property Management Fund	3.00	3.00	3.00
Total Enterprise Funds	579.93	540.50	549.35
Internal Service Funds			
Employee Benefits Fund	1.00	1.00	1.00
Risk Mgt/Insurance Reserve Fund	29.00	30.00	28.00
Technology Fund	97.00	110.34	105.34
Central Services Funds	14.00	14.33	14.33
Total Internal Service Funds	141.00	155.67	148.67
Total FTEs Other Funds	964.03	1,018.77	1,058.12
Total FTEs All Funds	8,130.58	8,191.87	8,114.19

JEFFERSON COUNTY SCHOOL DISTRICT, NO.R-1
Staffing Summary by Category
2007/2008 - 2009/2010

Department/Fund	2007/2008 Revised Budget	2008/2009 Adopted Budget	2009/2010 Revised Adopted Budget
General Fund:			
Elementary Schools			
Administration	112.10	114.50	114.00
Teacher and Other Licensed	2,089.15	2,057.88	2,046.60
Support	189.00	189.00	189.00
Total Elementary	<u>2,390.25</u>	<u>2,361.38</u>	<u>2,349.60</u>
Middle Schools			
Administration	48.00	48.00	46.00
Teacher and Other Licensed	640.05	630.44	601.60
Support	50.50	51.00	49.50
Total Middle Schools	<u>738.55</u>	<u>729.44</u>	<u>697.10</u>
High Schools			
Administration	91.50	93.50	92.00
Teacher and Other Licensed	1,261.72	1,256.66	1,239.15
Support	149.11	148.61	146.50
Total High Schools	<u>1,502.33</u>	<u>1,498.77</u>	<u>1,477.65</u>
Option Schools			
Administration	18.60	19.50	19.50
Teacher and Other Licensed	226.75	230.44	246.60
Support	50.70	47.70	48.25
Total Option Schools	<u>296.05</u>	<u>297.64</u>	<u>314.35</u>
Athletics & Activities			
Administration	2.50	2.50	2.00
Teacher and Other Licensed	-	-	-
Support	8.50	8.50	8.50
Total Athletics & Activities	<u>11.00</u>	<u>11.00</u>	<u>10.50</u>
Custodial			
Administration	2.00	2.00	2.00
Teacher and Other Licensed			
Support	521.50	521.50	508.50
Total Custodial	<u>523.50</u>	<u>523.50</u>	<u>510.50</u>
District Leadership and Communications			
Administration	22.70	22.00	24.00
Teacher and Other Licensed	1.00	1.00	1.00
Support	1.00	1.00	1.00
Total District Leadership and Communications	<u>24.70</u>	<u>24.00</u>	<u>26.00</u>
Diverse Learners			
Administration	21.50	22.50	21.50
Teacher and Other Licensed	774.00	789.20	747.45
Support	33.25	32.25	31.25
Total Diverse Learners	<u>828.75</u>	<u>843.95</u>	<u>800.20</u>
Educational Technology Services			
Administration	3.00	4.00	4.00
Teacher and Other Licensed	4.00	5.00	5.00
Support	2.00	3.00	3.00
Total Educational Technology Services	<u>9.00</u>	<u>12.00</u>	<u>12.00</u>
Field Services			
Administration	7.00	7.00	7.00
Teacher and Other Licensed	-	-	-
Support	199.50	199.50	196.50
Total Field Services	<u>206.50</u>	<u>206.50</u>	<u>203.50</u>
Financial Services/Technology Services			
Administration	19.00	19.00	19.00
Teacher and Other Licensed	-	-	-
Support	28.17	28.17	28.17
Total Financial Services/Technology Services	<u>47.17</u>	<u>47.17</u>	<u>47.17</u>
Human Resources			
Administration	11.00	11.00	11.00
Teacher and Other Licensed	2.00	2.00	1.00
Support	33.50	33.50	32.50
Total Human Resources	<u>46.50</u>	<u>46.50</u>	<u>44.50</u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO.R-1
Staffing Summary by Category
2007/2008 - 2009/2010

Department/Fund	2007/2008 Revised Budget	2008/2009 Adopted Budget	2009/2010 Revised Adopted Budget
Administration	9.50	9.00	9.00
Teacher and Other Licensed	7.00	3.00	3.00
Support	10.50	10.50	10.50
Total Instructional Data Services	27.00	22.50	22.50
Learning and Educational Achievement			
Administration	9.00	10.00	9.00
Teacher and Other Licensed	84.00	95.50	100.00
Support	10.00	9.00	9.00
Total Learning and Educational Achievement	103.00	114.50	118.00
Other School Programs			
Administration	4.00	3.50	3.50
Teacher and Other Licensed	51.00	50.00	50.00
Support	6.00	6.00	6.00
Total Other School Programs	61.00	59.50	59.50
Other School Support Programs			
Administration	6.00	9.00	8.00
Teacher and Other Licensed	11.00	11.00	13.00
Support	10.75	12.75	12.00
Total Other School Support Programs	27.75	32.75	33.00
School & Student Success			
Administration	2.00	4.50	4.50
Teacher and Other Licensed	27.00	37.00	37.00
Support	2.00	2.50	2.50
Total School & Student Success	31.00	44.00	44.00
School Management			
Administration	13.50	12.00	12.00
Teacher and Other Licensed	-	-	-
Support	-	-	-
Total School Management	13.50	12.00	12.00
Transportation			
Administration	6.00	6.00	6.00
Teacher and Other Licensed	-	-	-
Support	273.00	280.00	268.00
Total Transportation	279.00	286.00	274.00
Total FTEs			
Administration	408.90	419.50	414.00
Teacher and Other Licensed	5,178.67	5,169.12	5,091.40
Support	1,578.98	1,584.48	1,550.67
Total FTEs General Fund	7,166.55	7,173.10	7,056.07
Other Funds:			
Administration	131.50	146.17	131.67
Teacher and Other Licensed	157.50	244.50	336.45
Support	675.03	628.10	590.00
Total FTEs Other Funds	964.03	1,018.77	1,058.12
Total FTEs All Funds	8,130.58	8,191.87	8,114.19

Notes:

An analysis of the FTEs changes from 2008/2009 to 2009/2010 is on the following page.

Most hourly staff are not included in the full time equivalent (FTE) calculations. The District employs approximately 5,900 hourly employees including paraprofessionals, tutors, paraprofessionals, and clinic aides, athletic coaches, activity sponsors, game workers for athletic events and substitutes for teachers, bus drivers, food service workers, secretaries, and custodians.

JEFFERSON COUNTY SCHOOL DISTRICT, NO.R-1
Staffing Summary by Category
2007/2008 - 2009/2010

Changes in FTEs from 2008/2009 to 2009/2010			
General Fund	FTE Increases	FTE Decreases	Total
Administrative Staff:			
Asst Principal - elementary & middle budget reduction #58 & #59		(2.50)	(2.50)
Asst Principal - high school allocation reductions		(1.50)	(1.50)
GED Program Coordinator - GED program eliminated		(1.00)	(1.00)
On-line Virtual Academy Director - funded from general increases	1.00		1.00
I2a Program Administrator - budget reduction #46		(1.00)	(1.00)
Athletic Assistant Director - budget reduction #1		(0.50)	(0.50)
Planetarium Resource Specialist - budget reduction #51		(1.00)	(1.00)
District Leadership Resource Specialist - budget reduction #7		(1.00)	(1.00)
Employee Relations Investigators moved from Internal Service Fund	2.00		2.00
Total Administrative Staff	3.00	(8.50)	(5.50)
Licensed Staff:			
Teachers - elementary & middle school budget reduction #57 & #62		(59.50)	(59.50)
Teachers - all levels - net changes in graduation requirements, staffing ratios and projected decreased enrollment		(8.97)	(8.97)
Teachers for Diverse Learners - budget reduction #10		(10.00)	(10.00)
Teachers for Diverse Learners reclass to ARRA stimulus grant		(40.75)	(40.75)
Teachers - elementary & On-line Virtual Academy reclassified from ARRA stimulus grant	27.00		27.00
Teachers - OCR mandated for Diverse Learners	8.00		8.00
Counselor - Diverse Learners funded from school allocation	1.00		1.00
Instructional Coaches - Learning & Educational Achievement	4.50		4.50
Teachers - Johnson Program funded from school allocation	2.00		2.00
Licensed Coordinator in Human Resources - budget reduction #29		(1.00)	(1.00)
Total Licensed Staff	42.50	(120.22)	(77.72)
Support Staff:			
School based support staff - middle, high, and option schools - net changes in staffing ratios and projected decreased enrollment		(4.56)	(4.56)
On-line Virtual Academy Secretaries - funded from general increases	1.50		1.50
Technician Classified for Diverse Learners - budget reduction #11		(1.00)	(1.00)
Bus Drivers - budget reduction #56		(12.00)	(12.00)
Custodians - budget reduction #3		(13.00)	(13.00)
Trades Technicians for Field Services - budget reduction #13 & #14		(3.00)	(3.00)
Planetarium Secretary - budget reduction #51		(0.75)	(0.75)
Technician Classified for Financial Services - budget reduction #17		(1.00)	(1.00)
Accountant I for Financial Svcs. moved from Internal Service Fund	1.00		1.00
Technician Classified for Human Resources - budget reduction #29		(1.00)	(1.00)
Total Support Staff	2.50	(36.31)	(33.81)
Total General Fund	48.00	(165.03)	(117.03)
Other Funds			
Other Funds	FTE Increases	FTE Decreases	Total
Administrative Staff:			
Capital Projects Fund - fewer FTEs needed to finish remaining projects		(7.00)	(7.00)
Risk Mgt/Insurance Reserve Internal Service Fund - moved to General Fund District Leadership		(2.00)	(2.00)
Technology Internal Service Fund - budget reduction.		(4.00)	(4.00)
Food Service Enterprise Fund - Chef/Trainer position	1.00		1.00
Grants Special Revenue Fund - funding for some grants ended		(2.50)	(2.50)
Total Administrative Staff	1.00	(15.50)	(14.50)
Licensed Staff:			
Childcare Enterprise Fund - increase to accurately reflect Full Day Kindergarten teachers funded from tuition from parents	34.85		34.85
Campus Activity Special Revenue Fund - increase to include partial FTE for school Librarian	0.10		0.10
Grants Special Revenue Fund - decrease licensed staff because funding for some grants ended at the end of 2008/2009		(24.20)	(24.20)
Grants Special Revenue Fund - increase special education teachers, classroom teachers, instructional coaches, library media specials funded with ARRA Stimulus money	81.20		81.20
Total Licensed Staff	116.15	(24.20)	91.95
Support Staff:			
Capital Projects Fund - fewer FTEs needed to finish remaining projects		(1.60)	(1.60)
Technology Internal Service Fund - budget reduction		(1.00)	(1.00)
Food Service Enterprise Fund - increase to reflect actual FTEs	14.00		14.00
Childcare Enterprise Fund - decrease to reflect actual FTEs		(41.00)	(41.00)
Campus Activity Special Revenue Fund - decrease to reflect actual FTEs		(0.50)	(0.50)
Grants Special Revenue Fund - increase support staff funded with ARRA Stimulus grant	2.70		2.70
Grants Special Revenue Fund - decrease to reflect actual FTEs		(10.70)	(10.70)
Total Support Staff	16.70	(54.80)	(38.10)
Total Other Funds	133.85	(94.50)	39.35
General and Other Funds	45		
Total All Funds	181.85	(259.53)	(77.68)

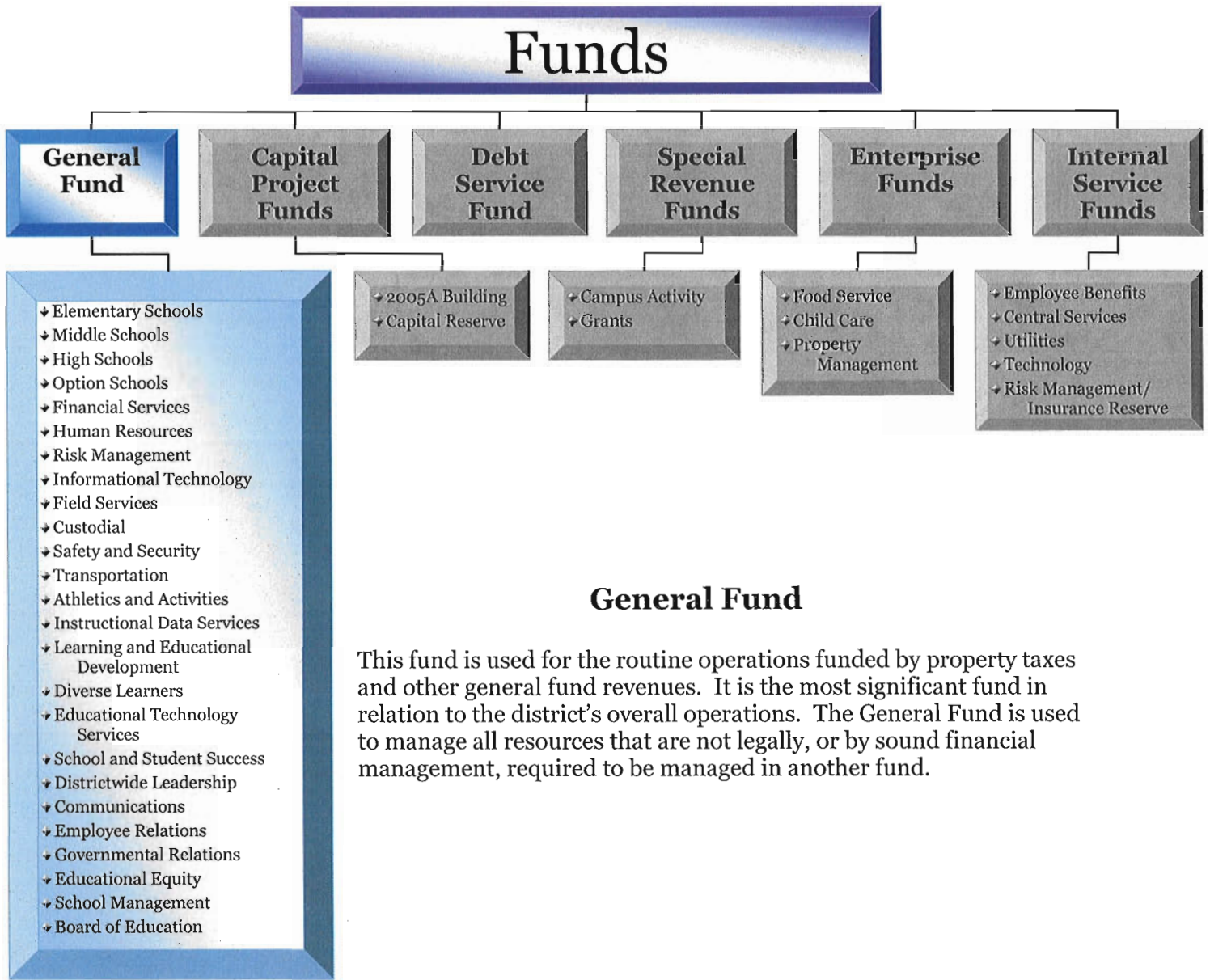
JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
General Fund Staffing by Account for
2009/2010

Description	Elementary Schools	Middle Schools	High Schools	Option Schools	Athletics & Activities	Custodial	District Leadership and Communications	Diverse Learners	Educational Technology Services	Field Services	Financial Services
Superintendent							1.00				
Chief Academic Officer							1.00				
Chief Operating Officer							1.00				
Community Superintendent											
Chief Financial Officer											1.00
Executive Director							2.00	1.00	1.00	1.00	
Principal	94.00	20.00	17.00	7.00							
Director				1.00	1.00	1.00	5.00	6.50		2.00	3.00
Assistant Director							1.00	7.00	1.00		
Supervisor						1.00			1.00	1.00	1.00
Assistant Principal	20.00	26.00	75.00	10.50							
Manager					1.00		4.00	1.00		3.00	5.00
Technical Specialist				1.00			3.00	2.00	1.00	3.00	7.00
Accountant I											2.00
Teacher	1,959.10	540.60	1,129.15	214.60				430.65			
Counselor	1.00	41.00	76.00	16.50				1.00			
Teacher Librarian	86.50	20.00	17.00	7.50					1.00		
Coordinator - Licensed							1.00	9.00	2.00		
Coordinator - Administrative								2.00			1.00
Resource Specialist								2.00			
Resource Teachers				1.00				16.70	2.00		
Instructional Coach			17.00	6.50							
Administrator											
Physical Therapist								10.40			
Occupational Therapist								30.60			
Nurse											
Psychologist								76.20			
Social Worker				0.50				62.10			
Audiologist								4.00			
Speech Therapist								106.80			
Specialist - Classified								1.00			7.00
Buyer											1.67
Technicians Classified			1.00	7.50	2.50	2.00		18.00	1.00	20.50	11.50
Transportation Trainer											
Administrative Assistant							4.00				1.00
Group Leader										16.00	
School Secretary	189.00	49.50	89.50	27.25				1.75			
Secretary				1.50	1.00		1.00	10.50	1.00	1.00	
Clerk									1.00		
Buyer Assist/Expeditior											3.00
Trades Technician					5.00	4.00				156.00	
Bus Driver											
Custodian						502.50					
Investigator							2.00				
Campus Supervisor			56.00	10.00							
Food Service Manager				2.00							
Warehouse Worker											3.00
Total FTEs	2,349.60	697.10	1,477.65	314.35	10.50	510.50	26.00	800.20	12.00	203.50	47.17

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
General Fund Staffing by Account for
2009/2010

Description	Human Resources	Instructional Data Services	Learning & Educational Achievement	Other School Programs	Other School Support Programs	School & Student Success	School Mgmt.	Transportation	Total FTE's
Superintendent									1.00
Chief Academic Officer									1.00
Chief Operating Officer									1.00
Community Superintendent							4.00		4.00
Chief Financial Officer									1.00
Executive Director	1.00	1.00	1.00			1.00	4.00	1.00	14.00
Principal				1.00	2.00				141.00
Director	3.00	2.00	4.00	0.50	1.50	1.50		4.00	36.00
Assistant Director		1.00	1.00		1.00	1.00			13.00
Supervisor									4.00
Assistant Principal				2.00	1.00				134.50
Manager	5.00	1.00				0.50		1.00	21.50
Technical Specialist	1.00	4.00							22.00
Accountant I									2.00
Teacher				30.50	8.00	2.00			4,314.60
Counselor	1.00								136.50
Teacher Librarian				0.50					132.50
Coordinator - Licensed			5.50		1.00	5.00			23.50
Coordinator - Administrative			2.00		1.00	0.50			6.50
Resource Specialist									2.00
Resource Teachers		3.00	29.00	5.00	2.00	1.00			59.70
Instructional Coach			65.50						89.00
Administrator			1.00		0.50				1.50
Physical Therapist				3.00					13.40
Occupational Therapist				3.00					33.60
Nurse				3.00	2.00	29.00			34.00
Psychologist				1.00					77.20
Social Worker				1.00					63.60
Audiologist									4.00
Speech Therapist				3.00					109.80
Specialist - Classified	2.00	5.00	1.00	1.00	1.00			11.00	29.00
Buyer									1.67
Technicians Classified	30.00	5.50	3.00		1.00	1.00		3.00	107.50
Transportation Trainer								5.00	5.00
Administrative Assistant	1.00				1.00		4.00		11.00
Group Leader									16.00
School Secretary				4.00	2.00				363.00
Secretary	0.50		5.00	1.00	3.00	1.50		4.00	31.00
Clerk									1.00
Buyer Assist/Expeditor									3.00
Trades Technician								27.00	192.00
Bus Driver								216.00	216.00
Custodian					4.00				506.50
Investigator									2.00
Campus Supervisor					1.00				67.00
Food Service Manager									2.00
Warehouse Worker								2.00	5.00
Total FTEs	44.50	22.50	118.00	59.50	33.00	44.00	12.00	274.00	7,056.07





General Fund

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



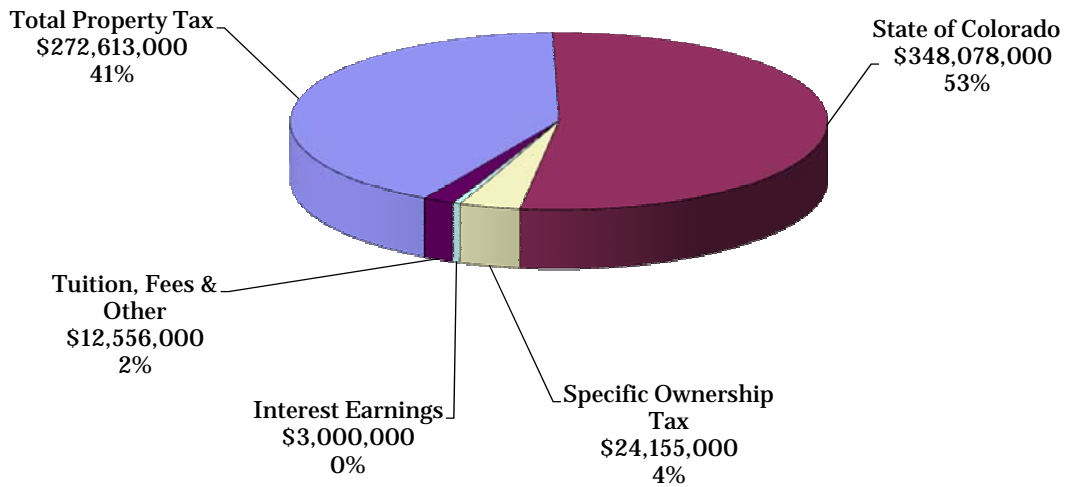
General Fund Revenue Sources and Classifications

Overview

The total adopted budget for General Fund revenue is \$660.4 M. This is a \$22.4 M increase from the 2008/2009 budget, including \$11.0 M that must be held in an Emergency Fiscal Reserve until January 2010. These funds are expected to be rescinded by the State.

	2005/2006 Actual	2006/2007 Actual	2007/2008 Actual	2008/2009 Adopted Budget	2009/2010 Revised Adopted Budget
State Authorized Property Tax	\$ 173,245,144	\$ 177,322,204	\$ 191,691,028	\$ 194,149,100	\$ 198,273,000
Voter Approved Override	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
Performance Promise Override	10,840,000	10,840,000	10,840,000	10,840,000	10,840,000
2004 Mill Levy Override	38,500,000	38,500,000	38,500,000	38,500,000	38,500,000
Total Property Tax	\$ 247,585,144	\$ 251,662,204	\$ 266,031,028	\$ 268,489,100	\$ 272,613,000
State of Colorado	301,648,167	311,528,788	315,220,190	326,695,100	348,078,000
Specific Ownership Tax	30,814,386	29,414,761	28,858,670	26,255,000	24,155,000
Interest Earnings	3,755,042	7,626,953	8,286,204	3,000,000	3,000,000
Tuition, Fees & Other	17,155,370	13,147,802	14,511,020	13,595,700	12,556,000
Total Revenue	\$ 600,958,109	\$ 613,380,508	\$ 632,907,112	\$ 638,034,900	\$ 660,402,000

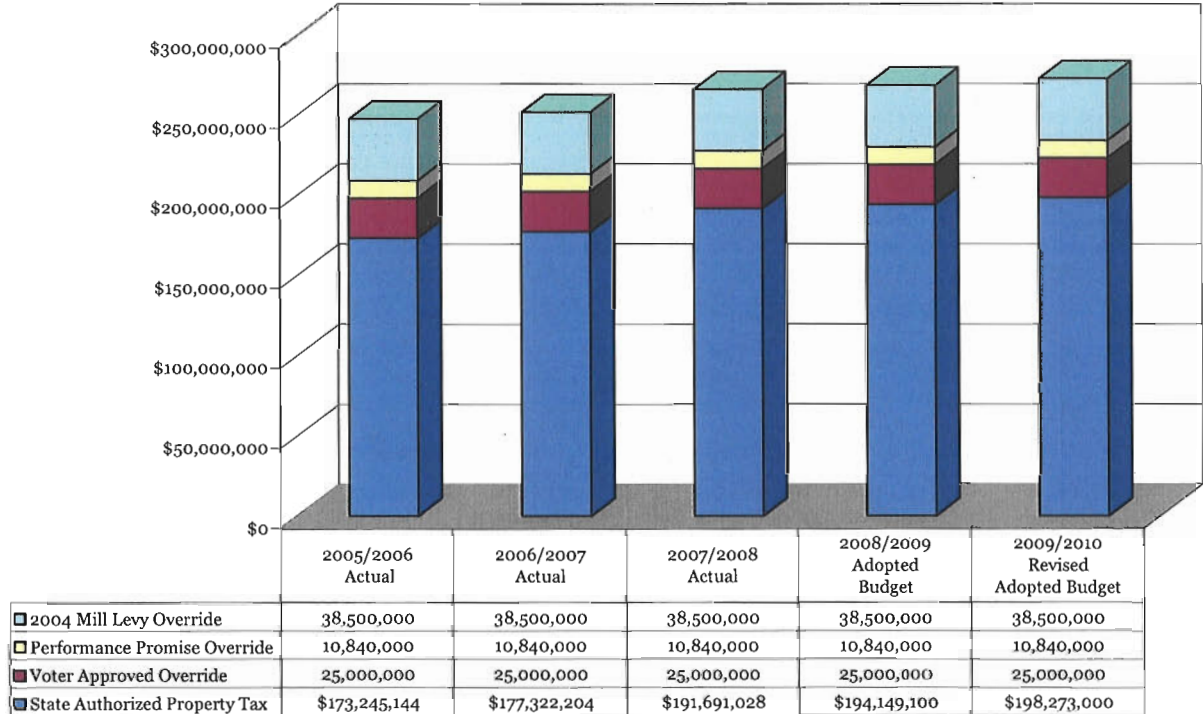
**2009/2010 Revised Adopted Budget
General Fund Revenue
Sources and Classifications**



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 for Jefferson County 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 thousandth of one cent and the millage rate varies from year to year depending on numerous factors.

Over the years, state tax laws have created disparities among local tax rates. In June 2007, the Colorado Legislature passed Senate Bill 07-199 that stabilized the mill levy and capped all school district mill levies at 27 mills. Jeffco's mill levy has been stabilized at 26.252 mills. The passage of this bill stopped the erosion of the local share of K-12 funding (property tax revenue). In turn, the state has been forced to fund a larger portion of K-12 education as local property tax revenue has declined. Senate Bill 07-199 has stopped this shift. If Senate Bill 07-199 had not passed, under existing TABOR laws the mill levy would have decreased. This is because under TABOR, property tax may only increase by inflation plus or minus the change in the student population. Since the district is experiencing decreasing enrollment, the mill levy would have decreased therefore causing the state to "backfill" the amount of property tax lost due to the TABOR amendment.



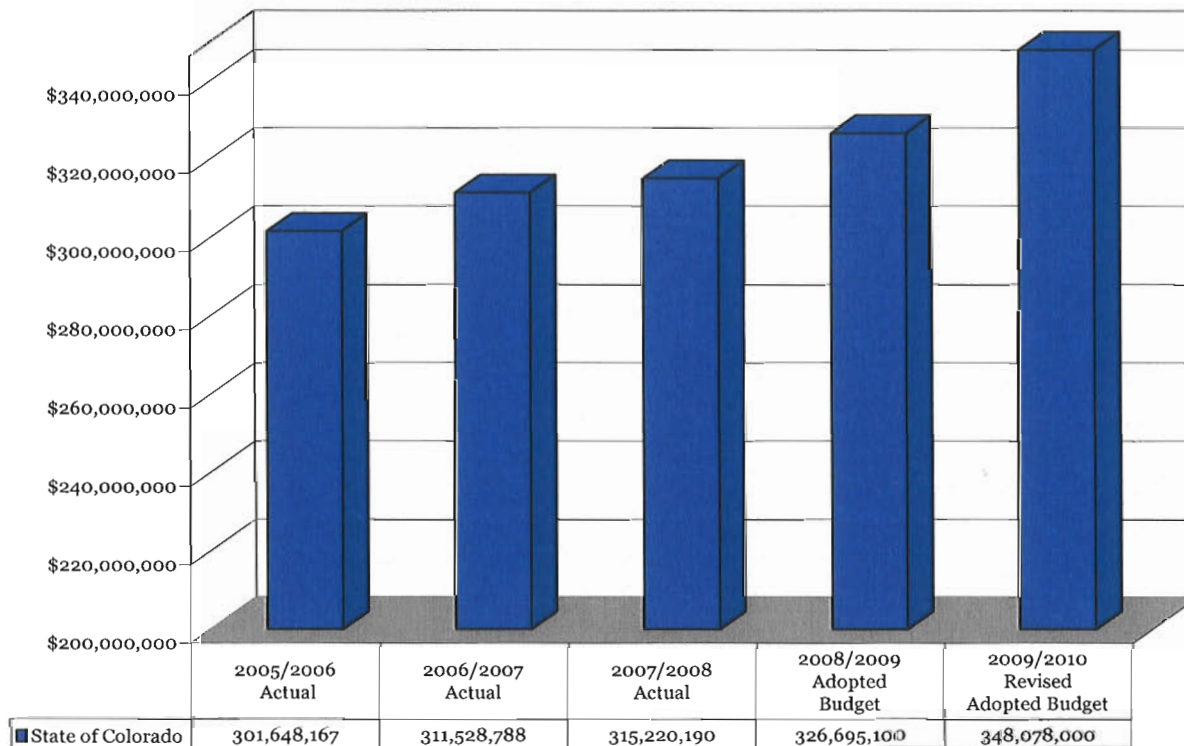
State of Colorado

The State of Colorado School Finance Act is based on an annual October pupil count. Students in grades 1 through 12 are counted as either full-time or part-time depending upon the number of scheduled hours of coursework. Funding is based on the number of pupils enrolled in the current school year; however, for a district with an enrollment fluctuating from year to year, funding is based on an average of up to five prior years of October pupil counts. Jeffco Public Schools has faced declining enrollment since 1999/2000. It is projected that the district will lose an additional 370 students from the funded pupil count in 2009/2010. This equates to a loss of revenue of nearly \$ 2.6 M.

Charter schools are included in the official count; however, funds are transferred directly to these schools as an allocation of revenue. There are currently 13 charter schools in the district. The following table illustrates the allocation of revenue to the charter schools.

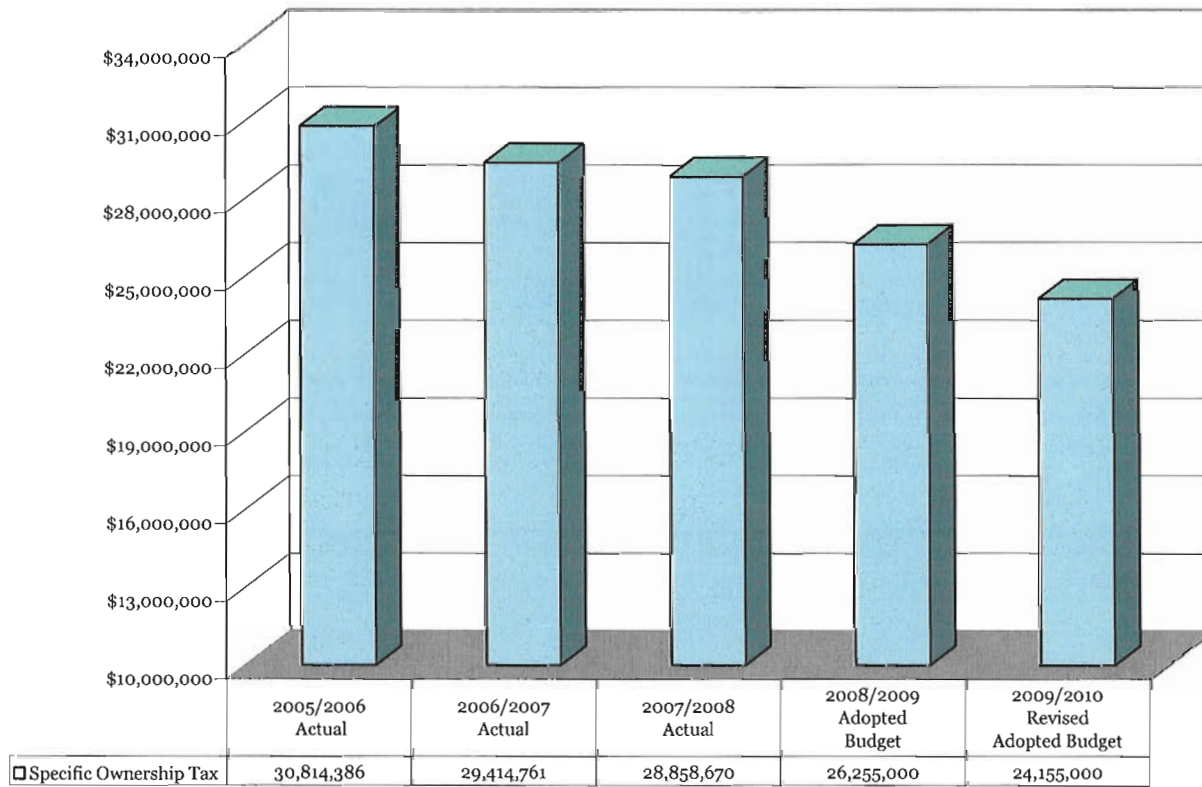
	2005/2006 Actual	2006/2007 Actual	2007/2008 Actual	2008/2009 Adopted	2009/2010 Revised Adopted Budget
Total State of Colorado revenue	\$ 326,169,662	\$ 338,244,788	\$ 344,828,262	\$ 350,372,900	\$ 381,414,000
Allocation of revenue to Jeffco charter schools	(24,521,495)	(26,716,000)	(29,608,071)	(31,649,000)	(33,336,000)
Net State of Colorado revenue for Jeffco	\$ 301,648,167	\$ 311,528,788	\$ 315,220,191	\$ 318,723,900	\$ 348,078,000

The chart below reflects our current estimate of the Colorado portion of funding.



Specific Ownership Taxes

Specific Ownership Tax (SOT) also known as vehicle registration tax is collected by counties and shared with school districts. Specific Ownership Taxes have remained relatively flat since the fall of 2002. The district is projecting a decline in revenue by the end of 2008/2009, and an additional decline moving into 2009/2010 in light of the declining economy and the inability of consumers to purchase large ticket items. All taxing entities within the county share SOT based upon property taxes levied and collected.

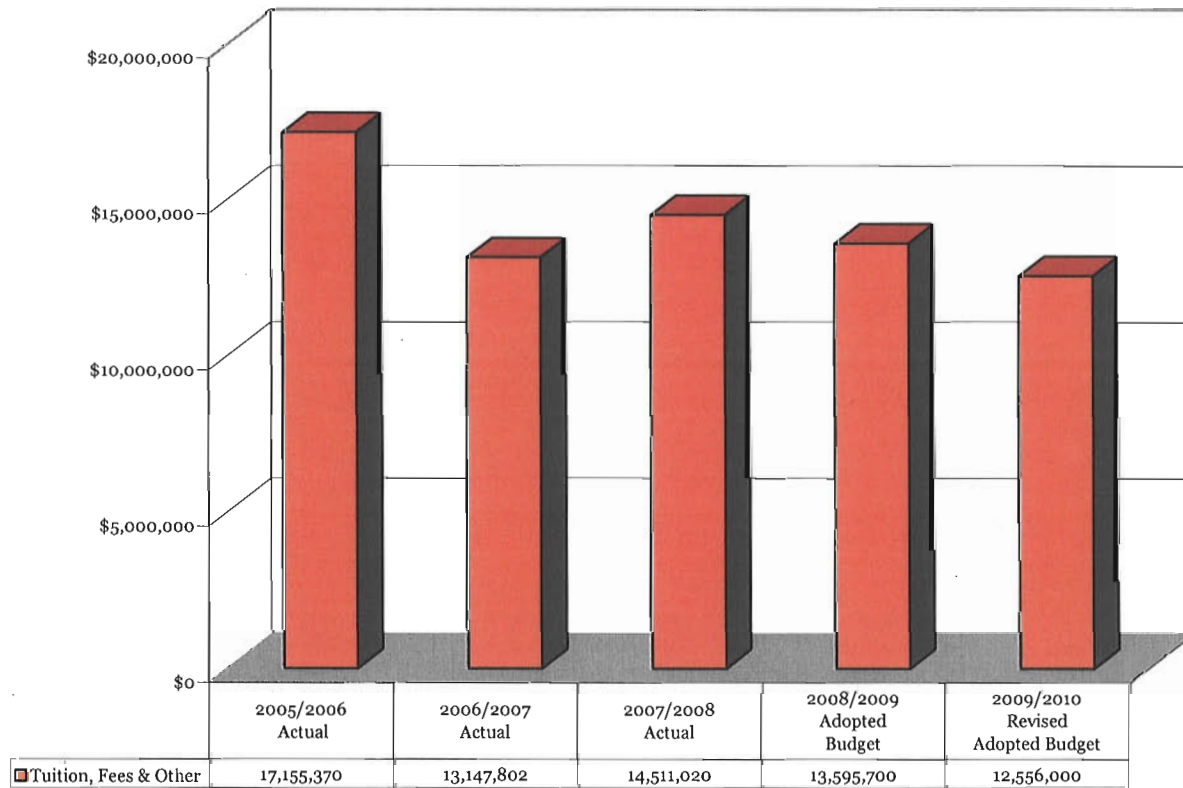


Interest Earnings

This revenue source reflects interest earned on public funds being held by the district. Two factors which determine investment income are interest rates and cash account balances. For 2008/2009, interest is projected to be \$3.0 M, which is nearly \$2.0 M less than originally budgeted, due to the decrease of cash balances and sharply declining interest rates. Interest earnings are expected to remain constant in 2009/2010.

Tuition, Fees and Other Revenue

The district collects other revenue from sources such as fees for participating in activities, sports, outdoor education, field trips, and other activities. The district also collects fees for building rentals from outside entities, gate receipts for sporting events, summer school tuition, outdoor education laboratory schools, and indirect cost fees. As reflected in the chart below, beginning 2006/2007, there is a \$5.0 M decrease in revenues resulting from a CDE change in accounting treatment for school-wide grant revenues. This revenue is now recognized in the Grant Fund. 2009/2010 receipts are expected to decline slightly as compared to 2008/2009.





General Fund Expenditures Uses and Classifications

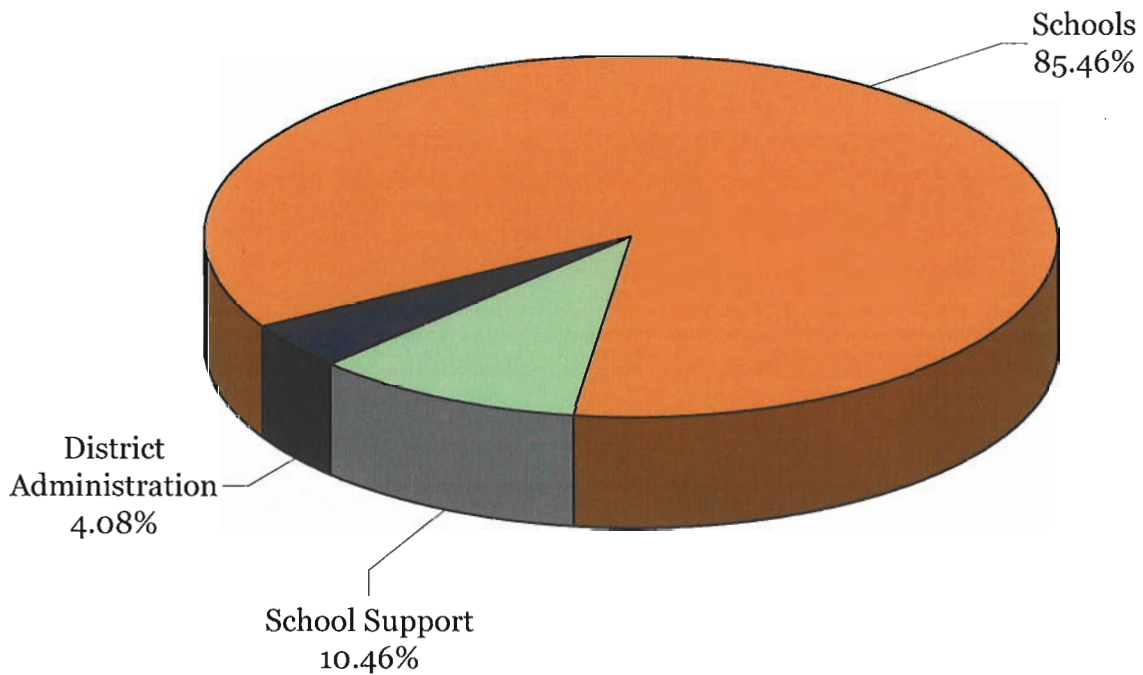
Overview

The total adopted General Fund budget is \$ 642.2 M plus an additional \$ 36.4 M in transfers from the General Fund to other funds. The table below illustrates expenditures by category and even more specifically by department. The table is followed by a chart of this same information.

	2008/2009 Revised Budget	% of Budget	2009/2010 Revised Adopted Budget	% of Budget
Expenditures:				
Schools:				
Elementary Schools	\$ 182,961,500	29.44%	\$ 191,752,000	29.86%
Middle Schools	56,697,000	9.12%	57,154,400	8.90%
High Schools	114,138,200	18.37%	119,142,200	18.55%
District Wide Schools	23,915,200	3.85%	27,351,000	4.26%
Diverse Learners	75,627,400	12.17%	76,256,000	11.87%
Student Transportation	22,030,200	3.55%	22,434,000	3.49%
Custodial Services	26,829,100	4.32%	27,281,800	4.25%
Telecomm, Network & Utilities	19,795,000	3.19%	20,867,200	3.25%
Other School Programs	6,391,500	1.03%	6,539,700	1.02%
Total Schools	528,385,100	85.03%	548,778,300	85.46%
School Support:				
Learning & Educational Achievement	10,801,000	1.74%	12,152,100	1.89%
School & Student Success	6,391,600	1.03%	7,151,600	1.11%
Educational Technology Services	1,969,300	0.32%	2,028,600	0.32%
Instructional Data Services	2,036,100	0.33%	2,092,200	0.33%
School Management	1,655,800	0.27%	1,619,800	0.25%
Athletics and Activities	9,323,000	1.50%	8,812,200	1.37%
Field Services	21,258,100	3.42%	20,076,900	3.13%
Districtwide	7,724,400	1.24%	8,055,400	1.25%
Other School Support Programs	5,207,700	0.84%	5,196,600	0.81%
Total School Support	66,367,000	10.68%	67,185,400	10.46%
District Administrative Expenses:				
Financial Services/Technology Services	17,256,800	2.78%	17,278,400	2.69%
Human Resources	4,551,200	0.73%	4,388,800	0.68%
Districtwide Leadership/General Admin	3,679,200	0.59%	3,936,800	0.61%
Board of Education	1,144,900	0.18%	607,900	0.09%
Total Administrative Expenses	26,632,100	4.29%	26,211,900	4.08%
Grand Total of Budget for Programs	\$ 621,384,200	100.00%	\$ 642,175,600	100.00%

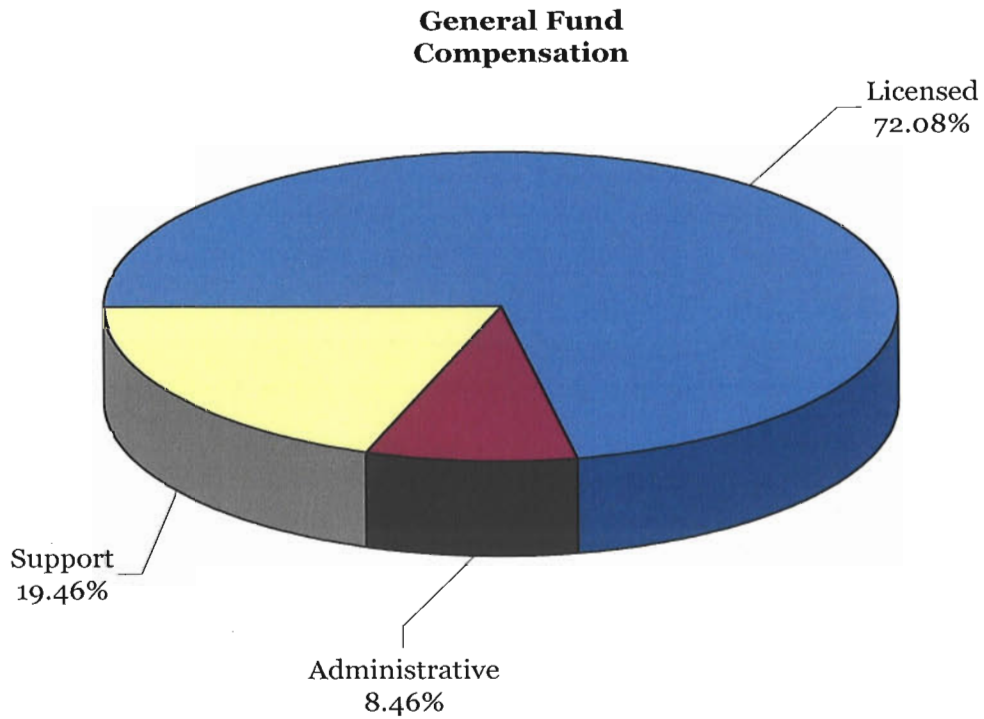
The district is dedicated to making sure that the funding flows to and is expended at the school while providing the necessary support and minimizing administrative costs. The following three charts illustrate different breakdowns of General Fund expenditures. The first chart shows the breakdown of all General Fund dollars and how they are used. As you can see by the following chart, over 85 percent of all General Fund dollars go directly to the schools.

**2009/2010 Adopted Budget
General Fund Expenditures
Uses and Classifications**

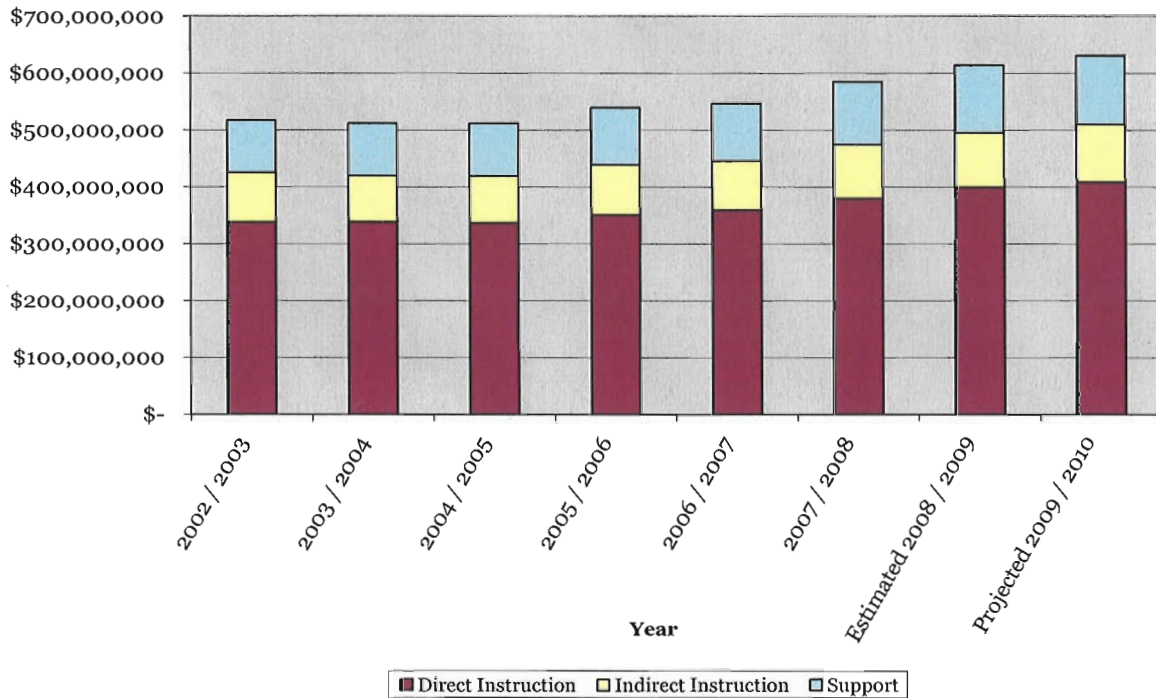


Note: Although Jeffco is the 35th largest school district in the nation, we rank 41st in the number of administrators to total staff.

The following chart is the breakdown of compensation dollars expended from the General Fund. This demonstrates again, that the largest portion of the compensation dollars go to licensed employees; the majority of which are our classroom teachers.



The following chart shows another breakdown of General Fund expenditures. The three main categories are direct instruction, indirect instruction, and support. Direct instruction makes up the largest portion of the expenditures.



Direct Instruction

Direct instruction includes teachers, substitutes, library information specialists, intervention services staff, and instructional/operational and technology allocations.

Indirect Instruction

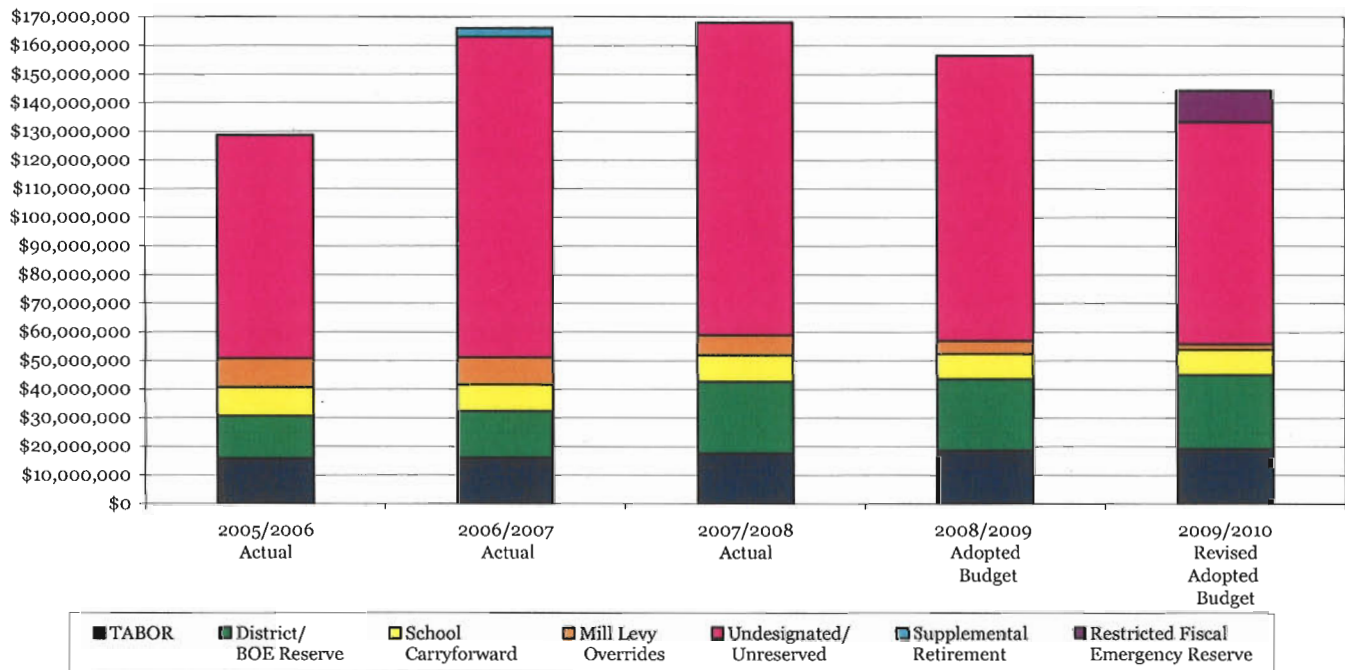
Indirect instruction includes principals, assistant principals, school secretaries, and other site-based staff such as counselors, clinic aides and campus supervisors. Also included are the departments of Diverse Learners, Athletics & Activities, Learning and Educational Achievement, Community Superintendents and other district programs such as the Outdoor Labs, and English as a Second Language.

Support

Support includes custodial, transportation, field services, business services, and district administration.

Fund Balance

Based upon the operating results for the General Fund as of June 30, 2008, projections of the ending budgetary fund balances for 2008/2009 and 2009/2010 are shown in the chart below:



The fund balance consists of several components. By statute, the district must maintain a TABOR reserve equal to 3 percent of total expenditures not including federal funds and other expenditures specifically excluded from the TABOR reserve calculation. In addition, the Board of Education requires a 4 percent of total expenditures reserve. The reserve target of 4 percent was set in 2002/2003 and was met in 2007/2008 which was the year initially set to meet this target. There is also a reserve for the carryforward of unspent school discretionary allocations, and a reserve associated with the 2004 mill levy override. In 2006/2007, the district issued Certificates of Participation for a contribution to the Supplemental Retirement Plan. All of the proceeds were not spent in 2006/2007, therefore, creating a Supplemental Retirement reserve of \$1.0 M in 2006/2007.

With the passage of the mill levy override in November 2004, reserves were set aside to help offset future budget reductions. As demonstrated above, the mill levy override reserves have been spent down as planned over the last four years. 2007/2008 was the first year that revenue exceeded expenditures causing the decline in reserves that were set aside for this purpose. The reserve will decline as future year expenditures exceed revenues. This is the strategic planned spending of reserves that has been in place since 2004 and is reflected as Undesignated/Unreserved Fund Balances.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010 Budget Assumptions
General Fund Summary

	June 30, 2008 Actual	2008/2009 Revised Budget	2008/2009 Estimate	2009/2010 Revised Adopted Budget
Beginning Fund Balance				
Designated:				
TABOR Amendment Reserves	\$ 16,152,691	\$ 17,637,100	\$ 17,637,100	\$ 18,517,200
Restricted Fiscal Emergency Reserve				
District/Board of Education Reserves	16,219,600	24,944,900	24,944,900	24,689,600
School Carryforward Reserves	9,264,665	8,922,500	8,922,500	11,200,000
Reserve for Maintenance Operations	5,000,000	4,000,000	4,000,000	3,000,000
Reserve for School Operations	4,500,000	3,000,000	3,000,000	1,500,000
Reserve for Supplemental Retirement	3,009,424	-	-	
Undesignated:				
Unreserved	111,963,810	116,890,351	116,890,351	103,591,300
Total Beginning Fund Balance	166,110,190	175,394,851	175,394,851	162,498,100
Revenue				
Property Taxes	266,031,028	268,489,100	268,489,100	272,613,000
State of Colorado	315,220,190	326,695,100	327,187,900	348,078,000
Specific Ownership Taxes	28,858,670	26,255,000	26,255,000	24,155,000
Interest Earnings	8,286,204	3,000,000	4,300,000	3,000,000
Tuition & Fees	9,043,607	8,771,600	8,771,600	8,210,000
Other	5,467,413	4,824,100	4,824,100	4,346,000
Total Revenue	632,907,112	638,034,900	639,827,700	660,402,000
Total Available Resources	799,017,302	813,429,751	815,222,551	822,900,100
Expenditures				
Direct instruction	379,570,753	400,873,800	399,654,896	413,883,100
Indirect instruction	94,795,961	96,241,500	95,948,904	103,365,300
Transportation	20,926,866	22,030,200	21,688,200	22,434,000
Custodial services	27,305,768	26,829,100	26,498,100	27,281,800
Field services	19,183,158	21,258,100	19,458,100	20,076,900
Telecommunications, network and utilities	19,441,113	19,795,000	20,595,000	20,867,200
Financial Services, Human Resources	19,458,542	21,808,000	21,233,000	21,667,200
General administration	2,000,636	3,679,200	3,372,700	3,936,800
Board of Education	659,396	1,144,900	1,057,900	607,900
Districtwide	1,362,088	4,526,900	4,535,900	4,849,800
Debt Service:				
Principal	1,165,000	1,225,000	1,225,000	1,295,000
Interest	2,035,116	1,972,500	1,972,500	1,910,600
<i>Planned Productivity Improvements*</i>	-	-	-	-
<i>Fiscal Management</i>	-	-	-	-
Total Expenditures	587,904,397	621,384,200	617,240,200	642,175,600
Other Financing Sources (Uses):				
Transfers In (Out):				
Child Care Fund	(3,030,012)	(3,873,200)	(3,867,000)	(4,295,700)
Capital Reserve Fund	(21,208,000)	(22,128,000)	(22,128,000)	(22,858,000)
Risk Management	(6,459,300)	(7,039,300)	(7,039,300)	(6,751,400)
Technology	(2,400,000)	(2,450,000)	(2,450,000)	(2,450,000)
Other Internal Service & Enterprise Funds				
Total Transfers	(33,097,312)	(35,490,500)	(35,484,300)	(36,355,100)
Supplemental Retirement COPs issued				
Total Other Financing Sources (Uses):	(33,097,312)	(35,490,500)	(35,484,300)	(36,355,100)
Special Items:				
Supplemental Retirement Contribution	(2,620,742)	-	-	-
Total Expenditures & Other financing Sources (Uses)	623,622,451	656,874,700	652,724,500	678,530,700
Revenue Over (Under) Expenditures	9,284,661	(18,839,800)	(12,896,800)	(18,128,700)
Ending Fund Balance				
Designated:				
TABOR Amendment Reserves	17,637,100	18,641,500	18,517,200	19,265,300
Restricted Fiscal Emergency Reserve				11,033,000
District/Board of Education Reserves	24,944,900	24,855,400	24,689,600	25,687,000
School Carryforward Reserves	8,922,500	8,922,500	11,200,000	8,900,000
Reserve for Maintenance/Operations/Utilities	4,000,000	3,000,000	3,000,000	2,000,000
Reserve for School Operations	3,000,000	1,500,000	1,500,000	-
Reserve for Supplemental Retirement				-
Undesignated:				
Unreserved	116,890,351	99,635,651	103,591,251	77,484,100
Total Ending Fund Balance	\$ 175,394,851	\$ 156,555,051	\$ 162,498,051	\$ 144,369,400

*Placeholder for future anticipated productivity improvements and is subject to change.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010 Budget Assumptions
General Fund Summary

2010/2011 Changes	2010/2011 Planned	2011/2012 Changes	2011/2012 Planned	2012/2013 Changes	2012/2013 Planned	2013/2014 Changes	2013/2014 Planned
\$ 748,100	\$ 19,265,300	\$ (71,400)	\$ 19,193,900	\$ 68,700	\$ 19,262,600	\$ (46,100)	\$ 19,216,500
997,400	25,687,000	(95,100)	25,591,900	91,600	25,683,500	(61,500)	25,622,000
(2,300,000)	8,900,000	(400,000)	8,500,000	-	8,500,000	-	8,500,000
(1,000,000)	2,000,000	-	2,000,000	-	2,000,000	-	2,000,000
(1,500,000)	-	-	-	-	-	-	-
(15,074,200)	88,517,100	(29,562,200)	58,954,900	(28,718,500)	30,236,400	(17,580,600)	12,655,800
(18,128,700)	144,369,400	(30,128,700)	114,240,700	(28,558,200)	85,682,500	(17,688,200)	67,994,300
10,000,000	282,613,000	10,000,000	292,613,000	10,000,000	302,613,000	10,000,000	312,613,000
(21,528,000)	326,550,000	(4,190,000)	322,360,000	284,000	322,644,000	3,416,000	326,060,000
(1,500,000)	22,655,000	-	22,655,000	-	22,655,000	-	22,655,000
(800,000)	2,200,000	(500,000)	1,700,000	-	1,700,000	-	1,700,000
-	8,210,000	(375,000)	7,835,000	-	7,835,000	-	7,835,000
-	4,346,000	(125,000)	4,221,000	-	4,221,000	-	4,221,000
(13,828,000)	646,574,000	4,810,000	651,384,000	10,284,000	661,668,000	13,416,000	675,084,000
(31,956,700)	790,943,400	(25,318,700)	765,624,700	(18,274,200)	747,350,500	(4,272,200)	743,078,300
5,756,500	419,639,600	11,092,500	430,732,100	8,748,000	439,480,100	6,354,000	445,834,100
1,561,000	104,926,300	2,898,000	107,824,300	2,194,000	110,018,300	1,595,000	111,613,300
449,000	22,883,000	633,000	23,516,000	482,000	23,998,000	352,000	24,350,000
546,000	27,827,800	769,000	28,596,800	586,000	29,182,800	427,000	29,609,800
402,000	20,478,900	567,000	21,045,900	432,000	21,477,900	315,000	21,792,900
417,000	21,284,200	589,000	21,873,200	449,000	22,322,200	328,000	22,650,200
433,000	22,100,200	611,000	22,711,200	466,000	23,177,200	340,000	23,517,200
79,000	4,015,800	112,000	4,127,800	89,000	4,216,800	66,000	4,282,800
12,000	619,900	18,000	637,900	18,000	655,900	14,000	669,900
(33,400)	4,816,400	3,600	4,820,000	103,000	4,820,000	75,000	4,820,000
65,000	1,360,000	65,000	1,425,000	-	1,425,000	-	1,425,000
(65,100)	1,845,500	(68,600)	1,776,900	-	1,776,900	-	1,776,900
(12,000,000)	(12,000,000)	(15,000,000)	(27,000,000)	(15,000,000)	(42,000,000)	(15,000,000)	(57,000,000)
(2,378,000)	639,797,600	2,289,500	642,087,100	(1,433,000)	640,551,100	(5,134,000)	635,342,100
(125,000)	(4,420,700)	(125,000)	(4,545,700)	(125,000)	(4,670,700)	(125,000)	(4,795,700)
(350,000)	(23,208,000)	(750,000)	(23,958,000)	(750,000)	(24,708,000)	(750,000)	(25,458,000)
(75,000)	(6,826,400)	(75,000)	(6,901,400)	(75,000)	(6,976,400)	(75,000)	(7,051,400)
-	(2,450,000)	-	(2,450,000)	-	(2,450,000)	-	(2,450,000)
(550,000)	(36,905,100)	(950,000)	(37,855,100)	(950,000)	(38,805,100)	(950,000)	(39,755,100)
(550,000)	(36,905,100)	(950,000)	(37,855,100)	(950,000)	(38,805,100)	(950,000)	(39,755,100)
(1,828,000)	676,702,700	3,239,500	679,942,200	(483,000)	679,356,200	(4,184,000)	675,097,200
(12,000,000)	(30,128,700)	1,570,500	(28,558,200)	10,767,000	(17,688,200)	17,600,000	(13,200)
(71,400)	19,193,900	68,700	19,262,600	(46,100)	19,216,500	(156,200)	19,060,300
(95,100)	25,591,900	91,600	25,683,500	(61,500)	25,622,000	(208,300)	25,413,700
(400,000)	8,500,000	-	8,500,000	-	8,500,000	-	8,500,000
-	2,000,000	-	2,000,000	-	2,000,000	-	2,000,000
(18,529,200)	58,954,900	(28,718,500)	30,236,400	(17,580,600)	12,655,800	351,300	13,007,100
\$ (19,095,700)	\$ 114,240,700	\$ (28,558,200)	\$ 85,682,500	\$ (17,688,200)	\$ 67,994,300	\$ (13,200)	\$ 67,981,100

Note: Ending Unreserved fund balances include \$11,033,000 which is anticipated to be rescinded in 2009/2010.
Year End reserve balances do not include any cost of living adjustments in the out years.



**Jeffco Public Schools
2009/2010
Elementary School Allocations**

Principals
All schools
1.0

Assistant Principals
All schools
Allocation based on school need

Library Information Specialists: Allocation based on full K-6 count	
Fewer than 300 students	301 students or more
0.5	1.0

School Secretaries	
Fewer than 900 students	901-1,100 students
2.0	2.5

Teachers (based on grade level targets)			
Allocation based on October 1, 2008 funded student count and 100 percent of students in self-contained classrooms.			
Kindergarten	Grades 1-3	Grade 4	Grades 5-6
Target = 26	Target = 22	Target = 26	Target = 30

Specials Teachers
Allocation based on Specials' Enrollment Targets

Educational Assistants All schools 55.0* hours per day per 1,000 students * Includes additional Board of Education directed 8 hrs/day/1000 students for 2007/2008 BFR Proposal for workload relief	Clinic Aides All schools 910 hours per school year (5 hours/day)
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Instructional/Operational Allocation	School Based Technology Allocation	At Risk Allocation
\$91.50** per funded student	\$39.00 per funded student possible	\$150.00 per student qualifying for free lunch

** Additional \$16.50 per funded student from 2004 mill levy override - 2009/2010 is the 5th and last year for this additional funding.
 Also includes redirection of \$10.00 per funded student from 2006/2007.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2009/2010

Revised Adopted Budget

Elementary Schools

Description	2007/2008	2008/2009	2008/2009	2008/2009
	Revised FTE	FTE	Adopted Budget	Per Pupil (a)
Direct Instruction				
Teacher (b)	1,938.15	1,938.88	\$ 106,906,500	\$ 3,014.38
Teacher School Wide Grant	66.00	-	-	-
Teachers Expansion of Full Day Kindergarten (c)		33.00	1,849,600	52.15
Substitute Teacher			2,224,900	62.73
Teacher Librarian	84.00	85.00	5,534,400	156.05
Educational Assistants			5,479,600	154.51
Employee Benefits			28,757,800	810.87
Total Direct Instruction Labor	2,088.15	2,056.88	\$ 150,752,800	\$ 4,250.69
School Allocations				
	2007/2008 Funded Pupils	2008/2009 Funded Pupils	2008/2009 Adopted Budget	2008/2009 Per Pupil (a)
Instructional/Operational	35,569.5	35,465.5	\$ 3,245,200	\$ 91.50
Regular Bear Creek 7th & 8th	207.0	207.0	20,300	98.00
Technology (d)	35,776.5	35,672.5	1,782,500	39.00
At Risk	9,226.0	9,226.0	1,383,900	150.00
Math Textbooks			300,000	
Expansion of Full Day Kindergarten (c)			1,497,300	
Workload Relief (\$10K/school)			940,000	
BFR #313 - RtI training (\$2500/school) (e)			-	
Stober Gymnastica Rent			16,800	
BFR #329 Teachers to support K-2			-	
Total School Allocations			\$ 9,186,000	\$ 257.51
Total Direct Instruction			\$ 159,938,800	\$ 4,483.53
Indirect Instruction				
	2007/2008 Revised FTE	2008/2009 FTE	2008/2009 Adopted Budget	2008/2009 Per Pupil (a)
Principal	94.00	94.00	\$ 8,703,400	\$ 245.40
Assistant Principal	18.10	20.50	1,568,700	44.23
Counselor	1.00	1.00	63,800	1.80
Secretary	189.00	189.00	6,652,800	187.59
Clinic Aides			1,241,800	35.01
Variable Pay			500,600	14.12
Add'l 2% - one-time payments			-	-
Employee Benefits			4,291,600	123.08
Total Indirect Instruction	302.10	304.50	\$ 23,022,700	\$ 651.23
Total Adopted Budget	2,390.25	2,361.38	\$ 182,961,500	\$ 5,134.77

(a) Per Pupil subtotal and total calculations represent approximate weighted average per pupil.

Amounts do not represent subtotals of per pupil by allocation type.

(b) Includes Instructional Leadership Pay at \$2,700/school.

(c) 2008/2009 Expansion of Full Day Kindergarten costs include 25 teachers from additional funding received from the state with PPOR and 4.5 teachers funded through BFR Proposal # 14 and 3.5 teachers from current CPKP slots.

In 2009/2010 these costs incorporated into teachers, Paras, and discretionary funds.

(d) BFR Proposal #232 funded an additional \$10/student for technology in 2008/09 contingent upon the school filing a technology plan and expending the original \$39/student on technology.

(e) 2009/2010 BFR Proposal #313 - Response to Intervention training - \$2,500 to each school.

Reference:

2007/2008 Per Pupil Operating Revenue	\$	6,209.04
2008/2009 Per Pupil Operating Revenue	\$	6,397.09
2009/2010 Per Pupil Revenue	66	\$ 7,036.34

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2009/2010

Revised Adopted Budget

Elementary Schools

2008/2009 PPOR %	2009/2010 FTE	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil (a)	2009/2010 Projected PPR %
46.8%	1,959.10	\$ 112,173,600	\$ 3,038.95	43.2%
0.0%	-	-	-	0.0%
0.8%	-	-	-	0.0%
1.0%		2,330,900	63.15	0.9%
2.4%	86.50	5,839,500	158.20	2.2%
2.4%		5,485,100	148.60	2.1%
12.6%		31,059,400	841.44	12.0%
66.1%	2,045.60	\$ 156,888,500	\$ 4,250.34	60.4%

2008/2009 PPOR %	2009/2010 Projected Funded Pupils	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil (a)	2009/2010 Projected PPR %
1.4%	36,705.0	\$ 3,358,500	\$ 91.50	1.3%
1.5%	207.0	20,300	98.00	1.4%
0.8%	36,912.0	1,439,600	39.00	0.6%
2.3%	9,380.0	1,407,000	150.00	2.1%
		300,000		
		466,000		
		940,000		
		235,000		
		16,800		
		404,600		
4.0%		\$ 8,587,800	\$ 232.66	3.3%
69.7%		\$ 165,476,300	\$ 4,482.99	63.7%

2008/2009 PPOR %	2009/2010 FTE	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil (a)	2009/2010 Projected PPR %
3.8%	94.00	\$ 8,779,600	\$ 237.85	3.4%
0.7%	20.00	1,591,800	43.12	0.6%
0.0%	1.00	69,000	1.87	0.0%
2.9%	189.00	6,747,300	182.79	2.6%
0.5%		1,250,900	33.89	0.5%
0.2%		208,900	5.66	0.1%
0.0%		2,639,400	71.51	1.0%
1.9%		4,988,800	135.15	1.9%
10.1%	304.00	\$ 26,275,700	\$ 711.85	10.1%
79.8%	2,349.60	\$ 191,752,000	\$ 5,194.84	73.8%



**Jeffco Public Schools
2009/2010
Middle School Allocations**

Principals
All schools
1.0

Assistant Principals
All schools
1.0
Additional allocation based on school need

Counselors	
Fewer than 800 students	801-1,150 students
2.0	3.0

Library Information Specialists
All schools
1.0

School Secretaries		
Fewer than 500 students	501-700 students	701-900 students
2.0	2.5	3.0

Teachers
Allocation based on October 1, 2008 funded student count and 100 percent of students in self-contained classrooms.
43.5 teachers per 1,000 students

Teachers for Small Schools		
Fewer than 400 students	401-475 students	476-550 students
1.5	1.0	0.5

Educational Assistants	Clinic Aides
All schools	All schools
12.0 hours per day per 1000 students	728 hours per school year (4 hours/day)

Instructional/ Operational Allocation	School Based Technology Allocation	At Risk Allocation
\$98.00* per funded student	\$39.00 per funded student possible	\$150.00 per student qualifying for free lunch

* Additional \$15.00 per funded student from 2004 mill levy override - 2009/2010 is the 5th and last year for this additional funding.
Also includes redirection of \$10.00 per funded student from 2006/2007.

JEFFERSON COUNTY PUBLIC SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
Middle Schools

Description	2007/2008 Revised FTE	2008/2009 FTE	2008/2009 Adopted Budget	2008/2009 Per Pupil (a)
Direct Instruction				
Teacher (b)	568.05	568.44	\$ 32,152,500	\$ 2,843.09
Teacher School Wide Grant	10.00	-	-	-
Substitute Teacher			679,500	60.08
Teacher Librarian	20.00	20.00	1,292,000	114.25
Educational Assistants			603,000	53.32
Employee Benefits			8,251,900	729.68
Total Direct Instruction Labor	598.05	588.44	\$ 42,978,900	\$ 3,800.42
	2007/2008 Funded Pupils	2008/2009 Projected Funded Pupils	2008/2009 Adopted Budget	2008/2009 Per Pupil
School Allocations				
Instructional/Operational	11,545.0	11,309.0	\$ 1,108,300	\$ 98.00
Technology (c)	11,545.0	11,309.0	554,200	49.00
At Risk	2,297.0	2,297.0	344,600	150.00
Workload Relief (\$10K/school)			200,000	
BFR #313 - RtI training (\$2500/school) (d)			-	
Total School Allocations			\$ 2,229,600	\$ 197.15
Total Direct Instruction			\$ 45,208,500	\$ 3,997.57
	2007/2008 Revised FTE	2008/2009 FTE	2008/2009 Adopted Budget	2008/2009 Per Pupil
Indirect Instruction				
Principal	20.00	20.00	\$ 2,008,000	\$ 177.56
Assistant Principal	20.00	20.00	1,612,000	142.54
200 Day Assistant Principal	8.00	8.00	556,800	49.24
Secretary	50.50	51.00	1,795,100	158.73
Counselor	42.00	42.00	2,760,800	244.12
Clinic Aides			195,700	17.30
Variable Pay			208,000	18.39
Add'l 2% - one-time payments			-	-
Employee Benefits			2,352,100	184.91
Total Indirect Instruction	140.50	141.00	\$ 11,488,500	\$ 992.79
Total Proposed Budget	738.55	729.44	\$ 56,697,000	\$ 4,990.36

(a) Per Pupil subtotal and total calculations represent approximate weighted average per pupil.

Amounts do not represent subtotals of per pupil by allocation type.

(b) Includes Department Chair Pay. Also includes Instructional Leadership Pay at \$5,500/school.

(c) BFR Proposal #232 funded an additional \$10/student for technology in 2008/09 contingent upon the school filing a technology plan and expending the original \$39/student on technology.

(d) 2009/2010 BFR Proposal #313 - Response to Intervention training - \$2,500 to each school.

Reference:

2007/2008 Per Pupil Operating Revenue	\$ 6,209.04
2008/2009 Per Pupil Operating Revenue	\$ 6,397.09
2009/2010 Per Pupil Revenue	\$ 7,036.34

JEFFERSON COUNTY PUBLIC SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
Middle Schools

2008/2009 PPOR %	2009/2010 FTE	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil (a)	2009/2010 Projected PPR %
44.4%	540.60	\$ 31,947,100	\$ 2,872.42	40.8%
0.0%	-	-	-	0.0%
0.9%		647,100	58.18	0.8%
1.8%	20.00	1,391,700	125.13	1.8%
0.8%		362,000	32.55	0.5%
11.4%		8,480,100	762.46	10.8%
59.4%	560.60	\$ 42,828,000	\$ 3,850.75	54.7%

2008/2009 PPOR %	2009/2010 Projected Funded Pupils	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil	2009/2010 Projected PPR %
1.5%	11,122.0	\$ 1,090,000	\$ 98.00	1.4%
0.8%	11,122.0	433,800	39.00	0.6%
2.3%	2,243.0	336,500	150.00	2.1%
		200,000		
		50,000		
3.1%		\$ 2,110,300	\$ 189.74	2.7%
62.5%		\$ 44,938,300	\$ 4,040.49	57.4%

2008/2009 PPOR %	2009/2010 FTE	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil	2009/2010 Projected PPR %
2.8%	20.00	\$ 2,020,000	\$ 181.62	2.6%
2.2%	20.00	1,700,200	152.87	2.2%
0.8%	6.00	464,400	41.76	0.6%
2.5%	49.50	1,831,500	164.67	2.3%
3.8%	41.00	2,846,900	255.97	3.6%
0.3%		202,300	18.19	0.3%
0.3%		81,700	7.35	0.1%
0.0%		771,600	69.38	1.0%
2.9%		2,297,500	206.57	2.9%
15.4%	136.50	\$ 12,216,100	\$ 1,098.37	15.6%
77.6%	697.10	\$ 57,154,400	\$ 5,138.86	73.0%



**Jeffco Public Schools
2009/2010
High School Allocations**

Principals
All schools
1.0

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

Counselors			
Fewer than 1,150 students	1,151-1,500	1,501-1,850	1,851-2,200
3.0	4.0	5.0	6.0

Library Information Specialists
All Schools
1.0

School Secretaries	
Fewer than 1,500 students	1,501-2,200 students
5.0	5.5

Teachers
Allocation based on October 1, 2008 funded student count and 100 percent of students in self-contained classrooms.
42.5 teachers per 1,000 students

Teachers for Small Schools			
Fewer than 800 students	801-900 students	901-1,000 students	1,001-1,100 students
2.0	1.5	1.0	0.5

Educational Assistants	Clinic Aides
All schools	All schools
12.0 hours per day per 1,000 students	728 hours per school year
Plus 10 hours/day/school for workload relief	(4 hours/day)

Instructional/ Operational Allocation	School Based Technology Allocation	At Risk Allocation
\$106.50* per funded student	\$39.00 per funded student possible	\$150.00 per student qualifying for free lunch

* Additional \$15.50 per funded student from 2004 mill levy override - 2009/2010 is the 5th and last year for this additional funding.
Also includes redirection of \$10.00 per funded student from 2006/2007

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2009/2010

**Revised Adopted Budget
High Schools**

Description	2007/2008	2008/2009	2008/2009	2008/2009
	FTE	FTE	Adopted Budget	Per Pupil (a)
Direct Instruction				
Teacher (b)	1,151.72	1,145.66	\$ 64,148,800	\$ 2,643.89
Instructional Coach	17.00	17.00	948,600	39.10
Substitute Teacher			1,401,900	57.78
Teacher Librarian	17.00	17.00	1,152,600	47.50
Educational Assistants			1,055,100	43.49
Employee Benefits			16,154,300	665.80
Total Direct Instruction Labor	1,185.72	1,179.66	\$ 84,861,300	\$ 3,497.56
School Allocations				
	2007/2008 Funded Pupils	2008/2009 Projected Funded Pupils	2008/2009 Adopted Budget	2008/2009 Per Pupil (a)
Instructional/Operational	24,673.0	24,263.0	\$ 2,584,100	\$ 106.50
Technology (c)	24,673.0	24,263.0	1,188,900	39.00
At Risk	3,678.0	3,678.0	551,700	150.00
IB - Lkwd & Summer Prg - Jefferson			87,500	
Workload Relief (\$10K/school)			170,000	
Alameda Area Literacy Plan K-12 - on-going			430,100	
Jefferson Area Reform - ongoing			392,200	
Increased graduation requirements			-	
BFR #312 - PEAK G/T Center School			-	
BFR #313 - RtI training (\$2500/school) (d)			-	
BFR #320 - International Baccalarueate expansion			-	
BFR #321 - Green Mtn. HS Academy			-	
Total School Allocations			\$ 5,404,500	\$ 222.75
Total Direct Instruction			\$ 90,265,800	\$ 3,720.31
Indirect Instruction				
	2007/2008 FTE	2008/2009 FTE	2008/2009 Adopted Budget	2008/2009 Per Pupil (a)
Principal	17.00	17.00	\$ 1,880,200	\$ 77.49
Assistant Principal	35.00	37.50	3,269,000	134.73
200 Day Assistant Principal	39.50	39.00	3,042,000	125.38
Secretary	90.50	90.00	3,168,000	130.57
Counselor	76.00	77.00	5,074,300	209.14
Clinic Aides			171,600	7.07
Technician Classified	1.00	1.00	28,700	1.18
Campus Supervisor	57.61	57.61	1,532,500	63.16
Variable Pay			409,800	16.89
Add'l 2% - one-time payments			-	-
Employee Benefits			5,296,300	218.29
Total Indirect Instruction	316.61	319.11	\$ 23,872,400	\$ 983.90
Total Adopted Budget	1,502.33	1,498.77	\$ 114,138,200	\$ 4,704.21

(a) Per Pupil subtotal and total calculations represent approximate weighted average per pupil.

Amounts do not represent subtotals of per pupil by allocation type.

(b) Includes Department Chair Pay. Also includes Instructional Leadership Pay at \$5,500/school. Includes 6.6 FTE for technologists from 08/09 BFR proposal.

(c) BFR Proposal #232 funded an additional \$10/student for technology in 2008/09 contingent upon the school filing a technology plan and expending the original \$39/student on technology.

(d) 2009/2010 BFR Proposal #313 - Response to Intervention training - \$2,500 to each school.

Reference:

2007/2008 Per Pupil Operating Revenue	\$	6,209.04
2008/2009 Per Pupil Operating Revenue	\$	6,397.09
2009/2010 Per Pupil Revenue	\$	7,036.34

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2009/2010

Revised Adopted Budget

High Schools

2008/2009 PPOR %	2009/2010 FTE	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil (a)	2009/2010 Projected PPR %
41.3%	1,129.15	\$ 66,362,300	\$ 2,767.06	39.3%
0.6%	17.00	1,110,100	46.29	0.7%
0.9%		1,384,900	57.75	0.8%
0.7%	17.00	1,266,500	52.81	0.8%
0.7%		1,073,600	44.77	0.6%
10.4%		17,598,800	733.80	10.4%
54.7%	1,163.15	\$ 88,796,200	\$ 3,702.46	52.6%

2008/2009 PPOR %	2009/2010 Projected Funded Pupils	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil (a)	2009/2010 Projected PPR %
1.7%	23,983.0	\$ 2,554,200	\$ 106.50	1.5%
0.6%	23,983.0	935,300	39.00	0.6%
2.3%	3,258.0	488,700	150.00	2.1%
		87,500		
		170,000		
		430,100		
		392,200		
		213,500		
		30,000		
		42,500		
		50,000		
		25,000		
3.5%		\$ 5,419,000	\$ 225.95	3.2%
58.2%		\$ 94,215,200	\$ 3,928.42	55.8%

2008/2009 PPOR %	2009/2010 FTE	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil (a)	2009/2010 Projected PPR %
1.2%	17.00	\$ 1,932,900	\$ 80.59	1.1%
2.1%	35.00	3,257,100	135.81	1.9%
2.0%	40.00	3,164,000	131.93	1.9%
2.0%	89.50	3,168,300	132.11	1.9%
3.3%	76.00	5,065,900	211.23	3.0%
0.1%		176,900	7.38	0.1%
0.0%	1.00	28,800	1.20	0.0%
1.0%	56.00	1,496,400	62.39	0.9%
0.3%		166,100	6.93	0.1%
0.0%		1,595,000	66.51	0.9%
3.4%		4,875,600	203.29	2.9%
15.4%	314.50	\$ 24,927,000	\$ 1,039.36	14.8%
73.5%	1,477.65	\$ 119,142,200	\$ 4,967.78	70.6%

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

**2009/2010
Revised Adopted Budget
Option Schools**

Description	2007/2008 Revised FTE	2008/2009 FTE	2008/2009 Adopted Budget	2008/2009 Per Pupil (a)
Direct Instruction				
Teacher	193.28	199.77	\$ 11,441,500	\$ 3,191.49
Instructional Coach	6.50	5.50	324,500	90.52
Substitute Teacher			234,900	65.52
Teacher Librarian	7.47	7.17	486,100	135.59
Educational Assistants			291,200	81.23
Resource Teacher		1.50	185,000	51.60
Part time - Certificated			317,600	88.59
Additional Pay - Certificated			52,400	14.62
Employee Benefits			2,992,800	834.81
Total Direct Instruction Labor	213.75	213.94	\$ 16,326,000	\$ 4,553.97

School Allocations	2007/2008 Funded Pupils	2008/2009 Projected Funded Pupils	2008/2009 Adopted Budget	2008/2009 Per Pupil (a)
Instructional/Operational	3,487.0	3,585.0	\$ 1,058,000	\$ 295.12
Technology	3,487.0	3,585.0	175,700	49.00
At Risk	410.0	410.0	61,500	150.00
Workload Relief (\$10K/school)			70,000	
BFR #313 - RtI training (\$2500/school) (b)				
21st Century Virtual Academy			-	
BFR Warren Tech North/VocEd Expansion			355,900	
Total School Allocations			\$ 1,721,100	\$ 493.58
Total Direct Instruction			\$ 18,047,100	\$ 5,034.06

Indirect Instruction	2007/2008 Revised FTE	2008/2009 FTE	2008/2009 Adopted Budget	2008/2009 Per Pupil (a)
Principal	7.00	7.00	\$ 713,800	\$ 199.11
Assistant Principal	10.60	10.50	902,000	251.60
Technical Specialist	1.00	1.00	72,900	20.33
Counselor	13.00	16.00	1,048,500	292.47
Coordinator - Administrative	-	1.00	83,000	23.15
Specialist Classified	1.00	-	-	-
Technician Classified	11.50	9.50	374,800	104.55
Secretary	26.75	26.75	928,300	258.94
Substitute Secretary	-	-	500	0.14
Social Worker	-	0.50	25,100	7.00
Clinic Aides *			74,300	20.73
Campus Supervisor	9.45	9.45	253,500	70.71
Food Service Worker	2.00	2.00	41,400	11.55
Part Time - Classified	-	-	19,000	5.30
Variable/Performance Pay			88,700	24.74
Add'l 2% - one-time payments			-	-
Employee Benefits			1,242,300	346.53
Total Indirect Instruction	82.30	83.70	\$ 5,868,100	\$ 1,636.85
Total Adopted Budget	296.05	297.64	\$ 23,915,200	\$ 6,670.91

(a) Per Pupil subtotal and total calculations represent approximate weighted average per pupil. Amounts do not represent subtotals of per pupil by allocation type.

(b) 2009/2010 BFR Proposal #313 - Response to Intervention training - \$2,500 to each school. This amount also includes \$2,500 each to Sobesky, Miller, Lighthouse Program and the Johnson Program.

Reference:

2007/2008 Per Pupil Operating Revenue	\$ 6,209.04
2008/2009 Per Pupil Operating Revenue	\$ 6,397.09
2009/2010 Per Pupil Revenue	\$ 7,036.34

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
Option Schools

2008/2009 Projected PPOR%	2009/2010 FTE	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil (a)	2009/2010 Projected PPR%
49.9%	209.60	\$ 12,882,700	\$ 3,627.40	51.6%
1.4%	6.00	466,800	131.44	1.9%
1.0%		252,500	71.10	1.0%
2.1%	7.00	483,000	136.00	1.9%
1.3%		343,600	96.75	1.4%
0.8%	1.00	77,800	21.91	0.3%
1.4%		330,300	93.00	1.3%
0.2%		-	-	0.0%
13.0%		3,552,000	1,000.14	14.2%
71.2%	223.60	\$ 18,388,700	\$ 5,177.73	73.6%

2008/2009 Projected PPOR%	2009/2010 Projected Funded Pupils	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil (a)	2009/2010 Projected PPR%
4.6%	3,551.5	\$ 1,018,900	286.89	1.3% - 1.6%
0.8%	3,551.5	138,500	39.00	0.6%
2.3%	452.0	67,800	150.00	2.1%
		70,000		
		27,500		
	FTE 9.0	835,700		
		600,000		
7.7%		\$ 2,758,400	\$ 392.02	5.6%
78.2%		\$ 21,147,100	\$ 5,954.41	84.6%

2008/2009 Projected PPOR%	2009/2010 FTE	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil (a)	2009/2010 Projected PPR%
3.1%	7.00	\$ 731,500	\$ 205.97	2.9%
3.9%	10.50	1,016,700	286.27	4.1%
0.3%	1.00	49,100	13.83	0.2%
4.6%	16.00	1,107,200	311.76	4.4%
0.4%	-	-	-	0.0%
0.0%	-	-	-	0.0%
1.6%	7.50	330,000	92.92	1.3%
4.0%	27.25	964,700	271.63	3.9%
0.0%	-	-	-	0.0%
0.1%	0.50	31,900	8.98	0.1%
0.3%		75,600	21.29	0.3%
1.1%	10.00	278,000	78.28	1.1%
0.2%	2.00	41,800	11.77	0.2%
0.1%	-	-	-	0.0%
0.4%		33,300	9.38	0.1%
0.0%		372,000	104.74	1.5%
5.4%		1,172,100	330.03	4.7%
25.6%	81.75	\$ 6,203,900	\$ 1,746.84	24.8%
103.8%	314.35	\$ 27,351,000	\$ 7,701.25	109.4%

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Athletics & Activities**

	2007/ 2008 FTEs	2008/ 2009 FTEs	2009/ 2010 FTEs	2007/2008 Actuals	2008/2009 Revised Budget	2008/2009 Per Pupil
Director	0.50	1.00	1.00	56,235	99,100	1.22
Assistant Director	1.00	0.50		79,520	57,600	0.71
Manager	1.00	1.00	1.00	68,128	71,600	0.88
Teacher				196	-	0.00
Substitute Teacher				35,859	24,300	0.30
Technicians Classified	2.50	2.50	2.50	74,121	81,700	1.01
Secretary	1.00	1.00	1.00	37,337	37,100	0.46
Trades Technician	5.00	5.00	5.00	202,552	213,900	2.64
Athletic Game Workers				141,520	153,000	1.89
Classified - Hourly				39,592	47,900	0.59
Variable/Performance Pay				6,384	11,400	0.14
Add'l 2% one-time pymts				-	-	0.00
Additional Pay - Certificated				3,590,525	3,865,800	47.73
Additional Pay-Classified				3,754	-	0.00
Additional Pay-Administrative				15,901	-	0.00
Overtime - Classified				50,102	54,400	0.67
Employee Benefits				625,364	714,300	8.82
Subtotal Personnel	11.00	11.00	10.50	5,027,090	5,432,100	67.06

**Jefferson County School District, No. R-1
2009/2010-Revised Adopted Budget
Athletics & Activities**

2009/2010 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil
107,000					107,000	1.33
58,200			-58,200	1	-	0.00
78,600					78,600	0.97
-					-	0.00
24,300					24,300	0.30
85,400					85,400	1.06
38,700					38,700	0.48
225,800					225,800	2.80
153,000					153,000	1.90
47,900					47,900	0.59
4,900					4,900	0.06
7,900					7,900	0.10
3,981,800					3,981,800	49.34
-					-	0.00
-					-	0.00
54,400					54,400	0.67
778,700			-13,700	1	765,000	9.48
5,646,600			-71,900		5,574,700	69.08

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Athletics & Activities**

	2007/ 2008 FTEs	2008/ 2009 FTEs	2009/ 2010 FTEs	2007/2008 Actuals	2008/2009 Revised Budget	2008/2009 Per Pupil
Mileage And Travel				16,454	9,300	0.11
Employee Training & Conference				3,793	5,000	0.06
Awards And Banquets				31,233	19,000	0.23
Orientation-Inservice-Workshop				1,136	-	0.00
Meals/Refreshments				12,940	400	0.00
Athletic Game Costs				119,783	80,000	0.99
Student Transportation				626,529	816,000	10.07
Student Conferences/Workshops				33,638	-	0.00
Athletic Trainers				606,102	606,200	7.48
Game Officials				356,670	365,000	4.51
Athletics - Security				43,633	57,900	0.71
Printing				9,831	11,000	0.14
Contract Labor				2,683	1,000	0.01
Contracted Services				148,472	11,500	0.14
Fleet Maintenance				18,081	19,000	0.23
Building Rental				100,213	124,700	1.54
Equipment Rental				346	-	0.00
Contract Maint/Eq Repair				59,750	60,000	0.74
Software Purch/Lease				11,793	11,000	0.14
Marketing - Advertising				84	-	0.00
Telephone/Pagers/Modems				2,420	1,200	0.01
Postage				1,146	1,500	0.02
Permits/Licenses/Fees				133	-	0.00
Fees For Dist Membership				22,889	50,000	0.62
Office Material/Supplies				9,993	4,000	0.05
Instructional Materials				10,857	-	0.00
Instructional Equipment under \$5K				1,250	-	0.00
Copier Usage				6,536	2,500	0.03
Athletic Supplies				721,640	851,000	10.51
Maint Materials/Supplies				111,148	101,700	1.26
Uniforms				5,167	-	0.00
Vehicle Fuel Expense				130	-	0.00
Miscellaneous Expense				2,245	-	0.00
Plant/Shop Equipment				38,902	24,000	0.30
Athletic Equipment				62,196	-	0.00
Building Improvements				-	658,000	8.12
Subtotal Non-Personnel				3,199,816	3,890,900	48.02
Total Athletics & Activities				\$8,226,906	\$9,323,000	\$115.08

Notes:

2009/2010 Budget reductions include .5 FTE Assistant Director position. Increased athletic fees to \$125 per sport to cover the increased cost of athletic trainers and game officials - \$80,000.

2008/2009 Redirection Notes: Reduction due to the realignment of additional pay for Coaches - \$225,800, which stabilizes the annual increase for coaches. Director increased to 1 FTE and Assistant Director reduced to .5 FTE.

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Athletics & Activities**

2009/2010 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil
9,300					9,300	0.12
500					500	0.01
19,000					19,000	0.24
-					-	0.00
400					400	0.00
80,000					80,000	0.99
816,000					816,000	10.11
-					-	0.00
791,200					791,200	9.80
400,000					400,000	4.96
57,900					57,900	0.72
11,000					11,000	0.14
1,000					1,000	0.01
11,500					11,500	0.14
19,000					19,000	0.24
124,700					124,700	1.55
-					-	0.00
60,000					60,000	0.74
-					-	0.00
-					-	0.00
1,200					1,200	0.01
1,500					1,500	0.02
-					-	0.00
50,000					50,000	0.62
4,000					4,000	0.05
-					-	0.00
-					-	0.00
2,500					2,500	0.03
866,500			-215,400	2	651,100	8.07
101,700					101,700	1.26
-					-	0.00
-					-	0.00
-					-	0.00
24,000					24,000	0.30
-					-	0.00
-					-	0.00
3,452,900			-215,400		3,237,500	40.13
\$9,099,500		-	(\$287,300)	-	\$8,812,200	\$109.21

Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Board of Education

	2007/ 2008 FTEs	2008/ 2009 FTEs	2009/ 2010 FTEs	2007/2008 Actuals	2008/2009 Revised Budget	2008/2009 Per Pupil
Executive Director				41,774	-	0.00
Director				30,666	-	0.00
Substitute Secretary				16,331	-	0.00
Classified - Hourly				1,300	-	0.00
Variable/Performance Pay				4,816	-	0.00
Additional Pay-Classified				9,135	-	0.00
Additional Pay-Administrative				3,000	2,000	0.02
Overtime - Classified				11	-	0.00
Employee Benefits				21,854	300	0.00
Subtotal Personnel				128,887	2,300	0.02
Mileage And Travel				12,489	10,000	0.12
Employee Training & Conference				282	-	0.00
Meals/Refreshments				8,939	12,500	0.15
Audit Fees				143,175	129,400	1.60
Legal Fees				30,849	40,000	0.49
Election Expenses				197,916	687,000	8.48
Printing				10,326	9,500	0.12
Consultants				6,818	5,000	0.06
Contracted Services				-	500	0.01
Telephone/Pagers/Modems				1,984	3,000	0.04
Postage				4,173	2,000	0.02
Fees For Dist Membership				68,076	80,500	0.99
District Meeting/Conf				11,796	25,000	0.31
Community Relations				2,388	1,000	0.01
Contingency				-	135,000	1.67
Office Material/Supplies				30,615	2,200	0.03
Office Equipment				729	-	0.00
Subtotal Non-Personnel				530,555	1,142,600	14.10
Total Board of Education				\$659,442	\$1,144,900	\$14.12

Notes:

Donation of \$125,000 to Jefferson Foundation is included in the Contingency budget.

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Board of Education**

2009/2010 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil
-					-	0.00
-					-	0.00
-					-	0.00
-					-	0.00
-					-	0.00
-					-	0.00
2,000					2,000	0.02
-					-	0.00
300					300	0.00
<hr/>					<hr/>	
2,300					2,300	0.02
<hr/>					<hr/>	
10,000					10,000	0.12
-					-	0.00
12,500					12,500	0.15
129,400					129,400	1.60
40,000					40,000	0.50
150,000					150,000	1.86
9,500					9,500	0.12
5,000					5,000	0.06
500					500	0.01
3,000					3,000	0.04
2,000					2,000	0.02
80,500					80,500	1.00
25,000					25,000	0.31
1,000					1,000	0.01
135,000					135,000	1.67
2,200					2,200	0.03
-					-	0.00
<hr/>					<hr/>	
605,600					605,600	7.50
<hr/>					<hr/>	
\$607,900		-		-	\$607,900	\$7.52

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Custodial**

	2007/ 2008 FTEs	2008/ 2009 FTEs	2009/ 2010 FTEs	2007/2008 Actuals	2008/2009 Revised Budget	2008/2009 Per Pupil
Director	1.00	1.00	1.00	89,020	92,900	1.15
Supervisor	1.00	1.00	1.00	66,070	69,400	0.86
Technicians Classified	2.00	2.00	2.00	80,473	84,500	1.04
Trades Technician	4.00	4.00	4.00	231,402	239,200	2.95
Custodian	515.50	515.50	502.50	17,566,557	19,086,000	235.65
Substitute Custodian				801,103	455,100	5.62
Classified - Hourly				3,079	15,500	0.19
Variable/Performance Pay				6,224	8,100	0.10
Add'l 2% one-time pymts				-	-	0.00
Additional Pay-Classified				74,147	-	0.00
Overtime - Classified				374,486	165,200	2.04
Employee Benefits				5,341,121	6,018,300	74.31
Subtotal Personnel	523.50	523.50	510.50	24,633,682	26,234,200	323.91
Mileage And Travel				8,217	8,700	0.11
Employee Training & Conference				-28	5,600	0.07
Awards And Banquets				3,361	2,000	0.02
Telephone/Pagers/Modems				10,636	14,600	0.18
Postage				371	300	0.00
Office Material/Supplies				1,762,330	5,000	0.06
Custodial Supplies				698,523	558,700	6.90
Maint Materials/Supplies				26	-	0.00
Miscellaneous Expense				17,754	-	0.00
Plant/Shop Equipment				-166	-	0.00
Subtotal Non-Personnel				2,501,024	594,900	7.34
Total Custodial				\$27,134,706	\$26,829,100	\$331.25

Notes:

2007/2008 includes one-time carryforward funds of \$1,790,000 to purchase radios needed to integrate with the Colorado Communications Network.

2009/2010 Budget reduction includes 13.0 FTE.

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Custodial**

2009/2010 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil
97,600					97,600	1.21
72,100					72,100	0.89
79,000					79,000	0.98
241,600					241,600	2.99
19,431,700			-423,300	3	19,008,400	235.56
455,100					455,100	5.64
15,500					15,500	0.19
3,400					3,400	0.04
396,000					396,000	4.91
-					-	0.00
165,200					165,200	2.05
6,295,200			-142,200	3	6,153,000	76.25
<u>27,252,400</u>			<u>-565,500</u>		<u>26,686,900</u>	<u>330.71</u>
8,700					8,700	0.11
5,600					5,600	0.07
2,000					2,000	0.02
14,600					14,600	0.18
300					300	0.00
5,000					5,000	0.06
558,700					558,700	6.92
-					-	0.00
-					-	0.00
-					-	0.00
<u>594,900</u>					<u>594,900</u>	<u>7.36</u>
\$27,847,300		-	(\$565,500)	-	\$27,281,800	\$338.07

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
District Leadership and Communications**

	2007/ 2008	2008/ 2009	2009/ 2010	2007/2008 Actuals	2008/2009 Revised Budget	2008/2009 Per Pupil
	FTEs	FTEs	FTEs			
Superintendent	1.00	1.00	1.00	199,036	196,200	2.42
Chief Academic Officer	1.00	1.00	1.00	146,076	151,400	1.87
Chief Operating Officer	1.00	1.00	1.00	116,116	122,000	1.51
Executive Director	2.00	2.00	2.00	222,594	235,400	2.91
Director	3.00	5.00	5.00	299,086	455,000	5.62
Assistant Director			1.00	14,075	-	0.00
Manager	6.00	4.00	4.00	357,313	298,900	3.69
Technical Specialist	2.00	3.00	3.00	141,274	221,800	2.74
Substitute Teacher				56,906	54,400	0.67
Teacher Librarian	0.70			45,525	-	0.00
Coordinator - Licensed	1.00	1.00	1.00	52,407	66,400	0.82
Resource Specialist	1.00	1.00		-	70,000	0.86
Administrator	1.00			75,276	7,500	0.09
Administrative Assistant	4.00	4.00	4.00	208,024	218,100	2.69
Substitute Secretary				1,339	1,900	0.02
Secretary	1.00	1.00	1.00	32,567	31,400	0.39
Paraprofessional				20,986	31,600	0.39
Investigator			2.00	-	-	0.00
Classified - Hourly				15,471	28,600	0.35
Variable/Performance Pay				65,944	95,000	1.17
Add'l 2% one-time pymts				-	-	0.00
Additional Pay - Certificated				108,746	123,000	1.52
Additional Pay-Classified				71	100	0.00
Additional Pay-Administrative				63,333	2,800	0.03
Overtime - Classified				181	-	0.00
Employee Benefits				441,189	480,200	5.93
Subtotal Personnel	24.70	24.00	26.00	2,683,535	2,891,700	35.69
Mileage And Travel				16,283	20,600	0.25
Employee Training & Conference				282,465	55,700	0.69
Orientation-Inservice-Workshop				3,640	8,000	0.10
Required Physical Exams				645	1,000	0.01
Professional Growth				199	2,500	0.03
Meals/Refreshments				26,006	20,800	0.26
Legal Fees				132,135	321,500	3.97
Printing				23,577	20,000	0.25
ADA/Legal Settlement				5,032	8,900	0.11
Consultants				14,970	11,500	0.14
Negotiation & Arbitration				3,633	15,000	0.19
Contract Labor				-	500	0.01
Contracted Services				41,541	18,600	0.23
Contract Maint/Eq Repair				247	1,200	0.01
Software Purch/Lease				-	700	0.01
Telephone/Pagers/Modems				8,767	14,400	0.18
Postage				6,658	8,300	0.10
Fees For Dist Membership				608	1,400	0.02
District Meeting/Conf				8,086	5,000	0.06
Community Relations				26,058	20,200	0.25
Tuition Other Dist-R				38,701	-	0.00
Contingency				-	159,800	1.97
Office Material/Supplies				85,975	55,700	0.69
Instructional Materials				4,640	2,000	0.02
Copier Usage				5,772	9,600	0.12
Photographic Supplies				11,511	4,600	0.06
Office Equipment				710	-	0.00
Subtotal Non-Personnel				747,859	787,500	9.73
Total District Leadership and Communications				\$3,431,394	\$3,679,200	\$45.42

Notes:

2009/2010 Budget reductions total \$85,800. Educational Equity is included in Districtwide Leadership starting in 2009/2010.
2008/2009 Budget reductions totaled \$5,900.

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
District Leadership and Communications**

2009/2010 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil
206,800					206,800	2.56
153,100					153,100	1.90
126,700					126,700	1.57
241,700					241,700	3.00
476,600					476,600	5.91
95,500					95,500	1.18
315,200					315,200	3.91
228,200					228,200	2.83
54,400			-27,600	9,36	26,800	0.33
-					-	0.00
67,700					67,700	0.84
-			-16,500	7	-16,500	-0.20
-					-	0.00
226,200					226,200	2.80
1,900					1,900	0.02
32,000					32,000	0.40
32,500			-10,100	6	22,400	0.28
147,500					147,500	1.83
29,500					29,500	0.37
74,400					74,400	0.92
3,100					3,100	0.04
123,000					123,000	1.52
100					100	0.00
2,800					2,800	0.03
-					-	0.00
546,000			-7,800	6,7,9,36	538,200	6.67
<u>3,184,900</u>			<u>-62,000</u>		<u>3,122,900</u>	<u>38.71</u>
17,600			-1,200	8	16,400	0.20
55,700			-11,500	9,36	44,200	0.55
8,000					8,000	0.10
1,000					1,000	0.01
2,500					2,500	0.03
13,500					13,500	0.17
321,500					321,500	3.98
20,000			-500	4	19,500	0.24
8,900					8,900	0.11
11,500					11,500	0.14
15,000					15,000	0.19
500					500	0.01
86,600			-5,600	5	81,000	1.00
1,200					1,200	0.01
700					700	0.01
13,200			-2,000	8	11,200	0.14
8,300			-1,000	8	7,300	0.09
1,400			-1,000	8	400	0.00
1,000					1,000	0.01
17,900					17,900	0.22
-					-	0.00
159,800			-500	4	159,300	1.97
55,700					55,700	0.69
2,000					2,000	0.02
9,600			-500	4	9,100	0.11
4,600					4,600	0.06
-					-	0.00
<u>837,700</u>			<u>-23,800</u>		<u>813,900</u>	<u>10.06</u>
<u>\$4,022,600</u>		-	<u>(\$85,800)</u>	-	<u>\$3,936,800</u>	<u>\$48.77</u>

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Districtwide**

	2007/ 2008 FTEs	2008/ 2009 FTEs	2009/ 2010 FTEs	2007/2008 Actuals	2008/2009 Revised Budget	2008/2009 Per Pupil
Early Retirement				1,100,000	692,000	8.54
Unused Sick Leave				2,359,510	2,669,000	32.95
Additional Pay - Certificated				-	-	0.00
Employee Benefits				-13,014	100,000	1.23
Subtotal Personnel				3,446,496	3,461,000	42.72
Legal Fees				43,703	-	0.00
Contracted Services				211,117	-	0.00
Bank Fees & Other Expenses				3,162,352	421,000	5.20
County Treasurer's Fees				665,078	640,000	7.90
Lease Purch-Other-Prin				1,165,000	1,225,000	15.12
Lease Purch-Other-Int				2,032,816	1,977,400	24.41
Subtotal Non-Personnel				7,280,066	4,263,400	52.63
Total Districtwide				\$10,726,562	\$7,724,400	\$95.35

Notes:

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Districtwide**

2009/2010 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil
500,000					500,000	6.20
3,000,000					3,000,000	37.18
-					-	0.00
100,000					100,000	1.24
<u>3,600,000</u>					<u>3,600,000</u>	<u>44.62</u>
40,000					40,000	0.50
84,800					84,800	1.05
485,000					485,000	6.01
640,000					640,000	7.93
1,295,000					1,295,000	16.05
1,910,600					1,910,600	23.68
<u>4,455,400</u>					<u>4,455,400</u>	<u>55.22</u>
<u>\$8,055,400</u>		-		-	<u>\$8,055,400</u>	<u>\$99.84</u>

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Diverse Learners**

	2007/ 2008 FTEs	2008/ 2009 FTEs	2009/ 2010 FTEs	2007/2008 Actuals	2008/2009 Revised Budget	2008/2009 Per Pupil
Executive Director	2.00	2.00	1.00	217,836	217,900	2.69
Director	6.50	6.50	6.50	513,224	618,000	7.63
Assistant Director	8.00	7.00	7.00	620,103	625,100	7.72
Manager	1.00	1.00	1.00	53,644	56,200	0.69
Technical Specialist	1.00	2.00	2.00	51,561	118,800	1.47
Teacher	461.40	474.40	430.65	25,997,602	27,874,600	344.16
Substitute Teacher				446,512	399,900	4.94
Counselor			1.00	-	-	0.00
Coordinator - Licensed	6.00	9.00	9.00	545,621	644,600	7.96
Coordinator - Administrative	1.00	2.00	2.00	62,581	111,500	1.38
Resource Specialist	2.00	2.00	2.00	185,197	194,300	2.40
Resource Teachers	16.50	15.70	16.70	983,438	994,700	12.28
Physical Therapist	10.40	10.40	10.40	667,518	667,600	8.24
Occupational Therapist	29.60	30.60	30.60	1,735,935	1,941,200	23.97
Psychologist	77.20	76.20	76.20	4,662,552	5,074,000	62.65
Social Worker	62.10	62.10	62.10	3,876,703	4,018,700	49.62
Audiologist	4.00	4.00	4.00	268,252	274,100	3.38
Speech Therapist	106.80	106.80	106.80	6,805,068	6,913,300	85.36
Specialist - Classified	1.00	1.00	1.00	40,563	40,500	0.50
Technicians Classified	22.50	19.00	18.00	702,323	714,700	8.82
School Secretary	1.75	1.75	1.75	53,871	58,000	0.72
Substitute Secretary				24,994	6,000	0.07
Secretary	8.00	10.50	10.50	325,323	443,900	5.48
Paraprofessional				229,598	1,282,600	15.84
Special Interpreter/Tutor				1,789,124	1,861,500	22.98
Para-Educator				1,705,374	2,147,900	26.52
Clinic Aides				14,305	15,700	0.19
Bus Driver				-	-	0.00
Switchboard Operator				-	-	0.00
Classified - Hourly				907,242	956,000	11.80
Part Time-Certificated				-	-	0.00
Variable/Performance Pay				63,156	94,700	1.17
Add'l 2% one-time pymts				-	-	0.00
Additional Pay - Certificated				152,060	96,100	1.19
Additional Pay-Classified				15,944	1,000	0.01
Additional Pay-Administrative				15,187	-	0.00
Overtime - Classified				44,603	32,100	0.40
Employee Benefits				12,541,400	14,224,700	175.63
Subtotal Personnel	828.75	843.95	800.20	66,318,414	72,719,900	897.86

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Diverse Learners**

2009/2010 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil
112,800					112,800	1.40
639,000					639,000	7.92
641,300					641,300	7.95
59,000					59,000	0.73
123,800					123,800	1.53
26,525,000			-653,100	10	25,871,900	320.62
399,900					399,900	4.96
67,100					67,100	0.83
634,000					634,000	7.86
116,700					116,700	1.45
199,600					199,600	2.47
1,095,600					1,095,600	13.58
683,200					683,200	8.47
1,982,000					1,982,000	24.56
5,215,800					5,215,800	64.64
4,001,600					4,001,600	49.59
279,700					279,700	3.47
7,003,500					7,003,500	86.79
42,500					42,500	0.53
723,700			-43,400	11	680,300	8.43
60,700					60,700	0.75
6,000					6,000	0.07
457,600					457,600	5.67
1,321,000					1,321,000	16.37
1,943,100			-140,000	42	1,803,100	22.34
2,106,100					2,106,100	26.10
16,200					16,200	0.20
-					-	0.00
-					-	0.00
984,600					984,600	12.20
-					-	0.00
37,900					37,900	0.47
1,086,300					1,086,300	13.46
137,700					137,700	1.71
1,000					1,000	0.01
-					-	0.00
32,100					32,100	0.40
14,682,500			-168,400	10,11,42	14,514,100	179.87
<u>73,418,600</u>			<u>-1,004,900</u>		<u>72,413,700</u>	<u>897.40</u>

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Diverse Learners**

	2007/ 2008 FTEs	2008/ 2009 FTEs	2009/ 2010 FTEs	2007/2008 Actuals	2008/2009 Revised Budget	2008/2009 Per Pupil
Mileage And Travel				177,102	164,200	2.03
Employee Training & Conference				154,190	34,800	0.43
Awards And Banquets				-	200	0.00
Orientation-Inservice-Workshop				4,678	1,500	0.02
Meals/Refreshments				34,621	21,700	0.27
Student Transportation				1,832	41,500	0.51
Student Conferences/Workshops				4,033	3,500	0.04
Legal Fees				79,269	55,000	0.68
Printing				30,906	8,300	0.10
ADA/Legal Settlement				37,818	35,400	0.44
Consultants				600	-	0.00
Contract Labor				15,198	3,900	0.05
Contracted Services				891,659	631,100	7.79
Building Rental				44,199	45,500	0.56
Contract Maint/Eq Repair				15,948	21,600	0.27
Software Purch/Lease				23	-	0.00
Marketing - Advertising				2,460	5,000	0.06
Telephone Service Order				75	-	0.00
Telephone/Pagers/Modems				73,074	53,100	0.66
Postage				8,922	6,900	0.09
Fees For Dist Membership				135	500	0.01
Tuition to SPED Preschool				913,983	1,055,000	13.03
Office Material/Supplies				203,912	333,400	4.12
Office Equipment under \$5K				103,604	-	0.00
Curriculum Dev/Staff Trn				3,671	-	0.00
Clinic Supplies/Material				1,915	1,600	0.02
Instructional Materials				554,027	255,200	3.15
Instructional Equipment under \$5K				1,658	-	0.00
Textbooks				26,445	14,100	0.17
Copier Usage				26,326	31,500	0.39
Vehicle Parts & Supplies				-	-	0.00
Printing Labels/Supplies				-	-	0.00
Photographic Supplies				-	5,000	0.06
Office Equipment				2,061	3,000	0.04
Building Improvements				4,594	75,000	0.93
Subtotal Non-Personnel				3,418,938	2,907,500	35.92
Total Diverse Learners				\$69,737,352	\$75,627,400	\$933.78

Notes:

2009/2010 Division of Instruction was re-organized. Diverse Learners includes: Exceptional Student Services, Multicultural Student Services, Gifted Talented, Grants Management, Hearing, Itinerant Services, SPED Preschool, Child Find/Preschool, Challenge Program, Choice Area Intervention, Jeffco Transition Services, Lighthouse Program, Sobesky - Mtn. Campus, Academy 6-12, and Elementary, and SWAP-School to Work Alliance Program.

2009/2010 Budget reductions include 10 FTE Teachers, 1 FTE Technicians Classified, and 1 FTE Executive Director. OCR mandated increase of \$600,000 includes 7 FTE Teachers and 1 FTE Resource Teacher. Used \$325,000 Mandated ESS Teacher increase and reduced \$175,000 para professional/educator to payback \$500,000 of the staff alignment plan started in 2008/2009. This payback will continue for 2 more years.

2008/2009 includes funding for a four year staff alignment plan with first year funding of \$1,500,000. Budget was reduced by \$300,000 due to realignment of excess costs for placed out of district students with no reduction in services to special needs students. Multicultural Student Services includes a General Fund increase of \$925,000 to cover OCR mandated ESL teachers-13 new elementary positions were added. Reduced contingency in Multicultural Student Services - \$30,000.

2007/2008 includes one-time carryforward for Encore training and support - \$60,000, and the balance due on Spectrum contract \$146,500. Transfer of 6 FTE from Grant Fund to cover increased expenditures due to change in indirect cost rate.

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Diverse Learners**

2009/2010 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil
178,800					178,800	2.22
29,400			-13,900	12,43	15,500	0.19
200					200	0.00
984,500					984,500	12.20
21,700					21,700	0.27
41,500					41,500	0.51
3,500					3,500	0.04
55,000					55,000	0.68
8,300			-4,800	12,43	3,500	0.04
35,400					35,400	0.44
-					-	0.00
3,900					3,900	0.05
591,200					591,200	7.33
48,500					48,500	0.60
21,600					21,600	0.27
-					-	0.00
5,000					5,000	0.06
-					-	0.00
64,500					64,500	0.80
6,900					6,900	0.09
500					500	0.01
1,055,000					1,055,000	13.07
339,100					339,100	4.20
-					-	0.00
-					-	0.00
1,600					1,600	0.02
255,200					255,200	3.16
-					-	0.00
14,100					14,100	0.17
33,000			-7,400	12,43	25,600	0.32
-					-	0.00
-					-	0.00
5,000					5,000	0.06
3,000					3,000	0.04
62,000					62,000	0.77
<u>3,868,400</u>			<u>-26,100</u>		<u>3,842,300</u>	<u>47.61</u>
<u>\$77,287,000</u>		<u>-</u>	<u>(\$1,031,000)</u>	<u>-</u>	<u>\$76,256,000</u>	<u>\$945.01</u>

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Educational Technology Services**

	2007/ 2008 FTEs	2008/ 2009 FTEs	2009/ 2010 FTEs	2007/2008 Actuals	2008/2009 Revised Budget	2008/2009 Per Pupil
Executive Director		1.00	1.00	-	101,000	1.25
Assistant Director			1.00	-	-	0.00
Supervisor	1.00	1.00	1.00	69,743	72,300	0.89
Technical Specialist	1.00	1.00	1.00	52,339	70,300	0.87
Substitute Teacher				28,780	6,500	0.08
Teacher Librarian	1.00	1.00	1.00	60,943	65,600	0.81
Coordinator - Licensed	2.00	2.00	2.00	151,305	152,600	1.88
Resource Teachers	1.00	2.00	2.00	55,798	131,100	1.62
Administrator	1.00	1.00		63,008	79,900	0.99
Technicians Classified	1.00	1.00	1.00	38,969	42,000	0.52
Secretary		1.00	1.00	-	46,700	0.58
Clerk	1.00	1.00	1.00	32,824	35,400	0.44
Classified - Hourly				72	-	0.00
Variable/Performance Pay				5,830	12,500	0.15
Add'l 2% one-time pymts				-	-	0.00
Additional Pay - Certificated				57,880	33,600	0.41
Additional Pay-Classified				3,500	-	0.00
Additional Pay-Administrative				85	4,000	0.05
Employee Benefits				130,619	190,000	2.35
Subtotal Personnel	9.00	12.00	12.00	751,695	1,043,500	12.89
Mileage And Travel				4,046	5,000	0.06
Employee Training & Conference				10,872	6,000	0.07
Meals/Refreshments				5,216	1,500	0.02
Printing				88	500	0.01
Contracted Services				183,051	583,700	7.21
Contract Maint/Eq Repair				400	-	0.00
Software Purch/Lease				-	34,000	0.42
Telephone/Pagers/Modems				1,350	600	0.01
Postage				61	-	0.00
Fees For Dist Membership				2,149	1,000	0.01
District Meeting/Conf				505	-	0.00
Contingency				-	4,000	0.05
Office Material/Supplies				121,138	29,000	0.36
Instructional Materials				156,375	260,000	3.21
Copier Usage				916	500	0.01
Subtotal Non-Personnel				486,167	925,800	11.44
Total Educational Technology Services				\$1,237,862	\$1,969,300	\$24.33

Notes:

2009/2010 Division of Instruction was re-organized. Educational Technology Services includes: Educational Technology and Library Data/Automation.

2009/2010 Reduced 1 FTE Administrator and added 1 FTE Assistant Director. \$90,000 on-going funds from BFR # 311.

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Educational Technology Services**

2009/2010 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil
105,800					105,800	1.31
82,300					82,300	1.02
73,900					73,900	0.92
61,800					61,800	0.77
25,500					25,500	0.32
71,700					71,700	0.89
155,700					155,700	1.93
114,300					114,300	1.42
800					800	0.01
43,800					43,800	0.54
53,400					53,400	0.66
37,100					37,100	0.46
-					-	0.00
6,500					6,500	0.08
9,500					9,500	0.12
78,600			-2,000	39	76,600	0.95
-					-	0.00
4,000			-2,100	39	1,900	0.02
209,200			-500	39	208,700	2.59
<u>1,133,900</u>			<u>-4,600</u>		<u>1,129,300</u>	<u>14.01</u>
7,000					7,000	0.09
6,000			-900	40	5,100	0.06
1,500					1,500	0.02
500			-200	40	300	0.00
520,700	90,000	311	-10,000	41	600,700	7.44
-					-	0.00
34,000					34,000	0.42
1,600					1,600	0.02
-					-	0.00
5,000					5,000	0.06
-					-	0.00
4,000			-2,000	40	2,000	0.02
69,000					69,000	0.86
202,700			-30,000	40	172,700	2.14
500			-100	40	400	0.00
<u>852,500</u>	<u>90,000</u>		<u>-43,200</u>		<u>899,300</u>	<u>11.13</u>
\$1,986,400	\$90,000	-	(\$47,800)	-	\$2,028,600	\$25.14

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Field Services**

	2007/ 2008 FTEs	2008/ 2009 FTEs	2009/ 2010 FTEs	2007/2008 Actuals	2008/2009 Revised Budget	2008/2009 Per Pupil
Executive Director	1.00	1.00	1.00	88,677	93,700	1.16
Director	2.00	2.00	2.00	124,511	187,100	2.31
Supervisor	1.00	1.00	1.00	74,000	74,300	0.92
Manager	3.00	3.00	3.00	166,351	233,900	2.89
Technical Specialist	3.00	3.00	3.00	55,637	199,200	2.46
Technicians Classified	20.50	20.50	20.50	810,092	908,700	11.22
Group Leader	16.00	16.00	16.00	1,011,355	1,070,300	13.21
Substitute Secretary				14,840	-	0.00
Secretary	1.00	1.00	1.00	51,145	54,700	0.68
Trades Technician	159.00	159.00	156.00	8,218,207	9,017,200	111.33
Classified - Hourly				139,674	112,700	1.39
Variable/Performance Pay				13,347	39,400	0.49
Add'l 2% one-time pymts				-	-	0.00
Additional Pay-Classified				30,045	1,500	0.02
Additional Pay-Administrative				100,445	1,200	0.01
Overtime - Classified				287,839	105,100	1.30
Payroll Exception				-632,130	-	0.00
Employee Benefits				2,625,582	2,933,700	36.22
Subtotal Personnel	206.50	206.50	203.50	13,179,617	15,032,700	185.61
Mileage And Travel				6,762	8,700	0.11
Employee Training & Conference				55,063	50,500	0.62
Awards And Banquets				251	-	0.00
Recruiting Costs				18,292	10,000	0.12
Required Physical Exams				3,657	4,000	0.05
Printing				974	3,400	0.04
Consultants				140,152	1,502,000	18.54
Contracted Services				31,814	27,000	0.33
Refuse & Dump Fees				8,247	11,500	0.14
Equipment Rental				21,194	13,200	0.16
Rental - Vehicles				82	-	0.00
Contract Maint/Eq Repair				34,707	30,300	0.37
Const Maint/Repair-Bldg				2,800,132	2,128,300	26.28
Software Purch/Lease				1,946	7,400	0.09
Marketing - Advertising				1,898	700	0.01
Telephone/Pagers/Modems				43,457	27,600	0.34
Postage				2,457	1,300	0.02
Permits/Licenses/Fees				37,857	41,700	0.51
Community Relations				25	-	0.00
Office Material/Supplies				23,314	45,700	0.56
Office Equipment under \$5K				-	5,000	0.06
Copier Usage				6,278	5,200	0.06
Maint Materials/Supplies				2,270,370	2,105,700	26.00
Small Hand Tools				73,328	65,200	0.81
Uniforms				11,391	3,600	0.04
Physical Invty Gain/Loss				-23,965	-	0.00
Equipment Replacement				6,000	-	0.00
Office Equipment				19,712	4,000	0.05
Plant/Shop Equipment				314,562	123,400	1.52
Subtotal Non-Personnel				5,909,957	6,225,400	76.83
Total Field Services				\$19,089,574	\$21,258,100	\$262.44

Notes:

2008/2009 Budget reduction of \$22,000 in operating budget.

2009/2010 Budget reduction includes 3.0 FTE.

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Field Services**

2009/2010 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil
94,600					94,600	1.17
183,300					183,300	2.27
75,000					75,000	0.93
233,400					233,400	2.89
258,100					258,100	3.20
924,100					924,100	11.45
1,086,700					1,086,700	13.47
-					-	0.00
55,300					55,300	0.69
9,048,200			-167,300	13,14	8,880,900	110.06
116,100					116,100	1.44
16,900					16,900	0.21
221,300					221,300	2.74
1,500					1,500	0.02
1,200					1,200	0.01
105,100					105,100	1.30
-					-	0.00
3,089,600			-43,000	13,14	3,046,600	37.76
<u>15,510,400</u>			<u>-210,300</u>		<u>15,300,100</u>	<u>189.61</u>
8,700					8,700	0.11
40,500					40,500	0.50
-					-	0.00
7,000					7,000	0.09
4,000					4,000	0.05
3,400					3,400	0.04
117,000					117,000	1.45
27,000					27,000	0.33
19,500					19,500	0.24
17,200					17,200	0.21
-					-	0.00
30,300					30,300	0.38
2,122,300			-34,700	15	2,087,600	25.87
7,400					7,400	0.09
700					700	0.01
30,600					30,600	0.38
1,300					1,300	0.02
42,700					42,700	0.53
-					-	0.00
19,700					19,700	0.24
32,000					32,000	0.40
5,200					5,200	0.06
2,100,700					2,100,700	26.03
65,200					65,200	0.81
3,600					3,600	0.04
-					-	0.00
-					-	0.00
4,000					4,000	0.05
115,400			-13,900	16	101,500	1.26
<u>4,825,400</u>			<u>-48,600</u>		<u>4,776,800</u>	<u>59.19</u>
\$20,335,800		-	(\$258,900)	-	\$20,076,900	\$248.80

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Financial Services / Technology Services**

	2007/ 2008 FTEs	2008/ 2009 FTEs	2009/ 2010 FTEs	2007/2008 Actuals	2008/2009 Revised Budget	2008/2009 Per Pupil
Chief Financial Officer	1.00	1.00	1.00	146,076	151,400	1.87
Director	3.00	3.00	3.00	266,084	283,300	3.50
Supervisor	1.00	1.00	1.00	71,650	74,800	0.92
Manager	5.00	5.00	5.00	362,302	389,500	4.81
Technical Specialist	7.00	7.00	7.00	398,172	446,300	5.51
Accountant I	1.00	1.00	2.00	54,821	56,700	0.70
Coordinator - Administrative	1.00	1.00	1.00	41,579	65,100	0.80
Specialist - Classified	7.00	7.00	7.00	392,527	397,100	4.90
Buyer	1.67	1.67	1.67	84,541	90,800	1.12
Technicians Classified	12.50	12.50	11.50	542,104	635,300	7.84
Administrative Assistant	1.00	1.00	1.00	55,759	58,900	0.73
Substitute Secretary				10,532	5,000	0.06
Buyer Assist/Expedto	3.00	3.00	3.00	131,963	140,900	1.74
Warehouse Worker	3.00	3.00	3.00	85,776	112,000	1.38
Classified - Hourly				9,143	-	0.00
Variable/Performance Pay				51,691	73,500	0.91
Add'l 2% one-time pymts				-	-	0.00
Additional Pay - Certificated				281	-	0.00
Additional Pay-Administrative				7,946	-	0.00
Overtime - Classified				44,750	43,800	0.54
Employee Benefits				596,378	705,900	8.72
Subtotal Personnel	47.17	47.17	47.17	3,354,075	3,730,300	46.05
Mileage And Travel				9,781	18,300	0.23
Employee Training & Conference				17,297	23,100	0.29
Meals/Refreshments				4,221	2,800	0.03
Printing				9,737	9,300	0.11
Consultants				47,180	20,000	0.25
Contract Labor				13,224	17,000	0.21
Contracted Services				112,343	111,900	1.38
Bank Fees & Other Expenses				2,889	46,900	0.58
Fleet Maintenance				8,543	6,000	0.07
Contract Maint/Eq Repair				8,720	6,500	0.08
Technology Services				10,807,700	13,101,000	161.75
Const Maint/Repair-Bldg				3,539	7,500	0.09
Software Purch/Lease				103	200	0.00
Marketing - Advertising				1,254	2,500	0.03
Equipment/Copier Repair				340	3,000	0.04
Telephone Service Order				-	500	0.01
Telephone/Pagers/Modems				5,329	3,500	0.04
Voice Communication Line				13	-	0.00
Postage				5,176	32,000	0.40
Fees For Dist Membership				3,510	3,700	0.05
Community Relations				8,975	8,500	0.10
Office Material/Supplies				63,561	82,200	1.01
Instructional Materials				654	-	0.00
Copier Usage				4,214	5,000	0.06
Maint Materials/Supplies				35	15,100	0.19
Subtotal Non-Personnel				11,138,338	13,526,500	167.00
Total Financial Services / Technology Services				\$14,492,413	\$17,256,800	\$213.05

Notes:

2009/2010 Budget Reductions include 1 FTE Technician Classified.

2009/2010 transfer of 1 FTE Accountant I from Technology Internal Service Fund to Payroll.

The reversal of 2008/2009 one-time BFR proposals totaling \$1,822,600 for Technology Services reduces the 2009/2010 Preliminary budget.

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Financial Services / Technology Services**

2009/2010 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil
153,100					153,100	1.90
289,400					289,400	3.59
77,100					77,100	0.96
399,800					399,800	4.95
458,800					458,800	5.69
118,200					118,200	1.46
67,200					67,200	0.83
402,900					402,900	4.99
89,500					89,500	1.11
627,300			-51,300	17	576,000	7.14
61,300					61,300	0.76
5,000					5,000	0.06
144,000					144,000	1.78
116,100					116,100	1.44
-					-	0.00
30,100					30,100	0.37
31,600					31,600	0.39
-					-	0.00
-					-	0.00
43,800					43,800	0.54
752,600			-13,700	17	738,900	9.16
3,867,800			-65,000		3,802,800	47.12
18,300			-2,500	18,20	15,800	0.20
23,100			-3,000	18,20	20,100	0.25
2,800					2,800	0.03
9,300			-500	18	8,800	0.11
20,000					20,000	0.25
10,000					10,000	0.12
117,900			-50,000	20	67,900	0.84
46,900					46,900	0.58
8,000					8,000	0.10
9,500					9,500	0.12
11,940,800	1,483,000	316,324	-316,000	21,22	13,107,800	162.44
3,500					3,500	0.04
200					200	0.00
2,500					2,500	0.03
3,000					3,000	0.04
500					500	0.01
3,500					3,500	0.04
-					-	0.00
32,000					32,000	0.40
3,700					3,700	0.05
8,500					8,500	0.11
82,200					82,200	1.02
-					-	0.00
5,000					5,000	0.06
15,100			-1,700	19	13,400	0.17
12,366,300	1,483,000		-373,700		13,475,600	167.01
\$16,234,100	\$1,483,000	-	(\$438,700)	-	\$17,278,400	\$214.13

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Human Resources**

	2007/ 2008 FTEs	2008/ 2009 FTEs	2009/ 2010 FTEs	2007/2008 Actuals	2008/2009 Revised Budget	2008/2009 Per Pupil
Executive Director	1.00	1.00	1.00	102,432	106,900	1.32
Director	3.00	3.00	3.00	275,659	286,200	3.53
Manager	4.00	5.00	5.00	294,482	381,100	4.71
Technical Specialist	1.00	1.00	1.00	55,418	58,600	0.72
Substitute Teacher				67,833	52,500	0.65
Counselor	1.00	1.00	1.00	69,114	72,100	0.89
Coordinator - Licensed	1.00	1.00		23,258	75,000	0.93
Administrator	1.00			43,797	-	0.00
Specialist - Classified	3.00	2.00	2.00	158,731	115,300	1.42
Technicians Classified	30.00	31.00	30.00	1,319,780	1,469,500	18.14
Administrative Assistant	1.00	1.00	1.00	53,378	56,400	0.70
Substitute Secretary				4,302	4,900	0.06
Secretary	0.50	0.50	0.50	17,027	18,400	0.23
Classified - Hourly				36,490	32,600	0.40
Variable/Performance Pay				34,283	48,100	0.59
Add'l 2% one-time pymts				-	-	0.00
Additional Pay - Certificated				1,347	-	0.00
Additional Pay-Classified				4,096	-	0.00
Overtime - Classified				45,454	61,700	0.76
Employee Benefits				587,717	676,400	8.35
Subtotal Personnel	46.50	46.50	44.50	3,194,598	3,515,700	43.40
Mileage And Travel				5,601	4,700	0.06
Employee Training & Conference				95,666	181,700	2.24
Awards And Banquets				10,170	17,000	0.21
Recruiting Costs				17,882	20,000	0.25
Required Physical Exams				27,562	23,000	0.28
Employee Background Verification				70,681	55,000	0.68
Drug And Alcohol Testing				20,613	17,000	0.21
Meals/Refreshments				3,540	3,000	0.04
Legal Fees				9,454	8,000	0.10
Printing				5,146	30,800	0.38
Contracted Services				252,991	224,100	2.77
Contract Maint/Eq Repair				15,325	15,000	0.19
Software Purch/Lease				600	51,600	0.64
Computer Hardware Lease				-	30,800	0.38
Marketing - Advertising				18,986	16,600	0.20
Telephone/Pagers/Modems				3,062	3,200	0.04
Postage				19,378	25,000	0.31
Unemployment Comp Insur				159,498	250,600	3.09
Fees For Dist Membership				5,880	1,900	0.02
Office Material/Supplies				40,769	46,100	0.57
Office Equipment under \$5K				19,202	-	0.00
Copier Usage				8,436	10,400	0.13
Subtotal Non-Personnel				810,442	1,035,500	12.79
Total Human Resources				\$4,005,040	\$4,551,200	\$56.19

Notes:

2009/2010 Budget Reductions include 1 FTE Technician Classified and 1 FTE Coordinator-Licensed.

The reversal of 2008/2009 one-time BFR proposals totaling \$201,100 reduces the 2009/2010 Preliminary budget.

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Human Resources**

2009/2010 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil
110,300					110,300	1.37
291,500					291,500	3.61
394,500					394,500	4.89
61,400					61,400	0.76
52,500			-20,500	23,29	32,000	0.40
74,400					74,400	0.92
75,800			-73,200	29	2,600	0.03
-					-	0.00
122,900					122,900	1.52
1,552,400			-43,000	29	1,509,400	18.71
59,100					59,100	0.73
4,900					4,900	0.06
19,200					19,200	0.24
33,600			-10,200	24,27	23,400	0.29
22,000					22,000	0.27
39,800					39,800	0.49
-					-	0.00
-					-	0.00
61,700			-6,500	24,27,29	55,200	0.68
721,700			-31,100	23,24,27,29	690,600	8.56
<u>3,697,700</u>			<u>-184,500</u>		<u>3,513,200</u>	<u>43.53</u>
4,700					4,700	0.06
181,700			-3,300	30	178,400	2.21
17,000			-3,000	25	14,000	0.17
20,000					20,000	0.25
23,000					23,000	0.29
55,000					55,000	0.68
17,000					17,000	0.21
3,000					3,000	0.04
8,000					8,000	0.10
30,800			-8,000	25,28	22,800	0.28
85,000	65,000	328			150,000	1.86
15,000					15,000	0.19
9,600					9,600	0.12
10,800			-2,500	26	8,300	0.10
16,600					16,600	0.21
3,200					3,200	0.04
25,000			-1,000	28	24,000	0.30
250,600					250,600	3.11
1,900					1,900	0.02
46,100			-5,000	25	41,100	0.51
-					-	0.00
10,400			-1,000	25	9,400	0.12
<u>834,400</u>	<u>65,000</u>		<u>-23,800</u>		<u>875,600</u>	<u>10.87</u>
\$4,532,100	\$65,000	-	(\$208,300)	-	\$4,388,800	\$54.40

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Instructional Data Services**

	2007/ 2008 FTEs	2008/ 2009 FTEs	2009/ 2010 FTEs	2007/2008 Actuals	2008/2009 Revised Budget	2008/2009 Per Pupil
Executive Director	1.00	1.00	1.00	101,357	105,800	1.31
Director	3.00	2.00	2.00	274,155	184,800	2.28
Assistant Director		1.00	1.00	-	72,900	0.90
Manager	1.50	1.00	1.00	77,628	81,000	1.00
Technical Specialist	4.00	4.00	4.00	270,220	282,300	3.49
Substitute Teacher				58,965	-	0.00
Coordinator - Licensed	4.00			217,906	-	0.00
Resource Teachers	3.00	3.00	3.00	195,882	205,800	2.54
Specialist - Classified	5.00	5.00	5.00	190,975	229,900	2.84
Technicians Classified	5.50	5.50	5.50	197,956	234,800	2.90
Substitute Secretary				82,369	33,800	0.42
Variable/Performance Pay				30,458	36,400	0.45
Add'l 2% one-time pymts				-	-	0.00
Additional Pay - Certificated				6,820	-	0.00
Additional Pay-Classified				110	-	0.00
Additional Pay-Administrative				119,824	90,500	1.12
Overtime - Classified				7,329	5,200	0.06
Employee Benefits				372,410	351,400	4.34
Subtotal Personnel	27.00	22.50	22.50	2,204,364	1,914,600	23.65
Mileage And Travel				6,281	2,200	0.03
Employee Training & Conference				23,034	6,100	0.08
Meals/Refreshments				5,279	1,000	0.01
Printing				6,474	7,700	0.10
Contract Labor				82,626	15,900	0.20
Contract Maint/Eq Repair				6,086	6,300	0.08
Technology Services				60,000	-	0.00
Software Purch/Lease				227,226	2,000	0.02
Telephone/Pagers/Modems				9,442	800	0.01
Postage				3,569	3,000	0.04
Office Material/Supplies				60,360	20,000	0.25
Office Equipment under \$5K				-	-	0.00
Curriculum Dev/Staff Trn				970	16,000	0.20
Instructional Materials				663,217	-	0.00
Instructional Equipment under \$5K				-	-	0.00
Copier Usage				6,532	10,700	0.13
Testing Materials				10,351	2,800	0.03
Printing Labels/Supplies				51	-	0.00
Library Materials				1,826	500	0.01
Office Equipment				20,508	26,500	0.33
Subtotal Non-Personnel				1,193,832	121,500	1.52
Total Instructional Data Services				\$3,398,196	\$2,036,100	\$25.17

Notes:

2009/2010 Division of Instruction was re-organized. Instructional Data Services includes: Assessment and Research and Instructional Data Reporting.

2008/2009 BFR Proposal #203 includes incremental increase for proposal # 122 Progress Monitoring (I2a) - \$ 595,700 ongoing funds. BFR Proposal #208 provides an additional FTE as a resource for State Reporting in Student Data Services - \$52,100 ongoing. Reduced operation budget - \$4000.

2007/2008 one-time carryforward from BFR Proposal #122 I2a Progress Monitoring - \$337. Assessment was separated from DLEA and includes Student Data Services and the name was changed to Instructional Data Services.

2007/2008 BFR Proposal #122 Progress Monitoring (I2a) Pilot - \$2,367,942 ongoing funds.

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Instructional Data Services**

2009/2010 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil
109,100					109,100	1.35
195,900					195,900	2.43
76,100					76,100	0.94
82,900					82,900	1.03
298,200					298,200	3.70
-					-	0.00
-					-	0.00
215,700					215,700	2.67
238,100					238,100	2.95
229,100					229,100	2.84
33,800					33,800	0.42
15,200					15,200	0.19
13,600					13,600	0.17
-					-	0.00
-					-	0.00
90,500					90,500	1.12
5,200					5,200	0.06
373,100					373,100	4.62
<u>1,976,500</u>					<u>1,976,500</u>	<u>24.49</u>
2,200					2,200	0.03
6,100			-900	31	5,200	0.06
1,000					1,000	0.01
7,700			-3,300	31	4,400	0.05
15,900					15,900	0.20
6,300					6,300	0.08
-					-	0.00
2,000					2,000	0.02
800					800	0.01
3,000					3,000	0.04
20,000					20,000	0.25
4,000					4,000	0.05
16,000					16,000	0.20
-					-	0.00
-					-	0.00
10,700			-1,600	31	9,100	0.11
2,800					2,800	0.03
-					-	0.00
500					500	0.01
22,500					22,500	0.28
<u>121,500</u>			<u>-5,800</u>		<u>115,700</u>	<u>1.43</u>
<u>\$2,098,000</u>		-	<u>(\$5,800)</u>	-	<u>\$2,092,200</u>	<u>\$25.92</u>

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Learning & Educational Achievement**

	2007/ 2008 FTEs	2008/ 2009 FTEs	2009/ 2010 FTEs	2007/2008 Actuals	2008/2009 Revised Budget	2008/2009 Per Pupil
Executive Director	1.00	1.00	1.00	102,095	106,500	1.31
Director	5.00	4.00	4.00	472,098	393,300	4.86
Assistant Director	1.00	1.00	1.00	76,685	94,600	1.17
Teacher				11,641	-	0.00
Substitute Teacher				232,632	204,100	2.52
Coordinator - Licensed	9.00	5.50	5.50	647,329	407,300	5.03
Coordinator - Administrative	1.00	2.00	2.00	79,031	155,200	1.92
Resource Teachers	75.00	90.00	29.00	4,798,239	5,725,900	70.70
Instructional Coach			65.50	-	-	0.00
Administrator	1.00	2.00	1.00	67,035	172,700	2.13
Specialist - Classified	1.00	1.00	1.00	52,960	54,700	0.68
Technicians Classified	2.50	3.00	3.00	115,608	145,800	1.80
Substitute Secretary				-	3,000	0.04
Secretary	6.50	5.00	5.00	261,886	232,100	2.87
Paraprofessional				3,827	10,700	0.13
Clinic Aides				151	-	0.00
Classified - Hourly				7,086	8,700	0.11
Variable/Performance Pay				29,406	42,800	0.53
Add'l 2% one-time pymts				-	-	0.00
Additional Pay - Certificated				1,784,144	147,900	1.83
Additional Pay-Classified				55,768	1,500	0.02
Additional Pay-Administrative				49,427	55,500	0.69
Overtime - Classified				3,620	3,400	0.04
Employee Benefits				1,710,395	1,675,400	20.69
Subtotal Personnel	103.00	114.50	118.00	10,561,063	9,641,100	119.07

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Learning & Educational Achievement**

2009/2010 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil
109,900					109,900	1.36
406,400					406,400	5.04
96,800					96,800	1.20
-					-	0.00
390,100					390,100	4.83
414,400					414,400	5.14
162,700					162,700	2.02
2,056,900					2,056,900	25.49
4,302,300					4,302,300	53.32
97,400					97,400	1.21
55,300					55,300	0.69
152,700					152,700	1.89
3,000					3,000	0.04
236,300					236,300	2.93
16,200			-1,300	33	14,900	0.18
-					-	0.00
11,000					11,000	0.14
15,900					15,900	0.20
144,900					144,900	1.80
161,500					161,500	2.00
10,500			-10,500	33	-	0.00
105,500			-25,500	33	80,000	0.99
3,400					3,400	0.04
2,036,400			-6,500	33	2,029,900	25.16
10,989,500			-43,800		10,945,700	135.67

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Learning & Educational Achievement**

	2007/ 2008 FTEs	2008/ 2009 FTEs	2009/ 2010 FTEs	2007/2008 Actuals	2008/2009 Revised Budget	2008/2009 Per Pupil
Mileage And Travel				18,109	30,100	0.37
Employee Training & Conference				154,920	316,900	3.91
Orientation-Inservice-Workshop				675	-	0.00
Meals/Refreshments				44,555	43,000	0.53
Student Transportation				7,265	5,300	0.07
Printing				28,689	57,000	0.70
Consultants				1,500	15,000	0.19
Contract Labor				24,934	54,300	0.67
Contracted Services				610,367	2,000	0.02
Building Rental				75	-	0.00
Contract Maint/Eq Repair				11,157	15,000	0.19
Software Purch/Lease				-	11,400	0.14
Telephone/Pagers/Modems				4,619	8,000	0.10
Data Communication Lines				340	-	0.00
Voice Communication Line				92	-	0.00
Postage				1,314	6,100	0.08
Risk Management Charges				1,000	1,000	0.01
Fees For Dist Membership				4,050	900	0.01
District Meeting/Conf				1,488	11,500	0.14
Community Relations				281	200	0.00
Contingency				-	14,000	0.17
Office Material/Supplies				482,537	185,200	2.29
Curriculum Dev/Staff Trn				-	45,000	0.56
Instructional Materials				140,837	269,600	3.33
Textbooks				28,906	12,100	0.15
Copier Usage				18,922	30,300	0.37
Testing Materials				-	10,000	0.12
Office Equipment				-	16,000	0.20
Subtotal Non-Personnel				1,586,632	1,159,900	14.32
Total Learning & Educational Achievement				\$12,147,695	\$10,801,000	\$133.39

Notes:

2009/2010 Division of Instruction was re-organized. Learning & Educational Achievement includes: Career & Technical Education, Curriculum and Instruction, Family Literacy, and Staff Development. Budget Reductions include 1 FTE Administrator.

2008/2009 BFR Proposal #234 includes incremental increase for proposal #114 Online Learning Opportunitites - \$597,300 ongoing funds. BFR Proposal #207 Increase full-time instructional coaches in middle schools, phase in increase of 2.5 FTE - \$128,200. The reversal of a 2008/2009 one-time BFR proposal for \$67,500 reduces the 2009/2010 Preliminary budget.

In 2008/2009 a .5 FTE was added for 504 Coordinator. Reduced \$350,000 from BFR Proposal #14, funds transferred to Elementary schools All-Day Kindergarten. 2007/2008 includes one-time carryforward of \$382,200.

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Learning & Educational Achievement**

2009/2010 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil
45,100			-500	34	44,600	0.55
213,900			-91,300	34,35,38	122,600	1.52
-					-	0.00
52,000					52,000	0.64
5,300					5,300	0.07
85,500			-34,600	35,38	50,900	0.63
15,000					15,000	0.19
76,300					76,300	0.95
2,000					2,000	0.02
-					-	0.00
15,000					15,000	0.19
11,400					11,400	0.14
10,500			-2,000	37	8,500	0.11
-					-	0.00
-					-	0.00
6,100					6,100	0.08
1,000					1,000	0.01
7,700					7,700	0.10
11,500					11,500	0.14
5,000			-3,000	37	2,000	0.02
19,000			-9,500	38	9,500	0.12
405,800			-21,000	37	384,800	4.77
45,000			-37,500	38	7,500	0.09
289,100			-10,000	32	279,100	3.46
15,100					15,100	0.19
43,200			-9,700	35,38	33,500	0.42
15,000					15,000	0.19
30,000					30,000	0.37
<u>1,425,500</u>			<u>-219,100</u>		<u>1,206,400</u>	<u>14.97</u>
\$12,415,000		-	(\$262,900)	-	\$12,152,100	\$150.64



**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010 Revised Adopted Budget
Other School Programs**

Other School Programs	2007/2008 Actuals	2008/2009 Revised Budget	2009/2010 Preliminary Budget	Approved BFR Proposals	Budget Reductions	Reduction #	2009/2010 Revised Adopted Budget
Miller Special	3,711,160	3,754,500	3,836,700				3,836,700
Class Size Relief	-	627,400	627,400				627,400
Jeffco Net Academy	784,596	617,100	650,600				650,600
JCAPP	695,458	773,900	788,900				788,900
Mt View Detention	632,157	618,600	636,100				636,100
Total Other School Programs	\$5,823,371	\$6,391,500	\$6,539,700				\$6,539,700

Other School Programs	2007/2008 FTEs	2008/2009 FTEs	2009/2010 FTEs
Miller Special	39.00	39.00	39.00
Class Size Relief			
Jeffco Net Academy	8.00	7.00	7.00
JCAPP	6.00	6.00	6.00
Mt View Detention	8.00	7.50	7.50
Total FTEs Other School Programs	61.00	59.50	59.50

Notes:

Class Size Relief - paraprofessional hours are based on enrollment increases after the beginning of each school year. The budget for Class Size Relief is budgeted centrally, but the expenditures are charged to individual elementary schools.

2008/2009 Mt View Detention Center reorganization resulted in a .5 FTE reduction.

Home School Option and Jeffco Net Academy (formerly Online Education) were split in 2008/2009. Home School Option will be funded through Charter Schools.



**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010 Revised Adopted Budget
Other School Support Programs**

Other School Support Programs	2007/2008 Actuals	2008/2009 Revised Budget	2009/2010 Preliminary Budget	Approved BFR Proposals	Budget Reductions	Reduction #	2009/2010 Revised Adopted Budget
Mount Evans Outdoor Education	777,515	843,000	825,800				825,800
Windy Peak Outdoor Education	775,752	854,800	825,600				825,600
Johnson Program	689,540	732,100	957,200		-11,000	50	946,200
Dropout Prevention & Recovery	-	285,800	286,000		-1,600	48	284,400
Student Outreach	421,572	385,400	382,300		-5,400	52	376,900
Out of Dist Placement	3,101,874	1,737,500	1,737,500				1,737,500
Expulsions & Discipline	55,163	202,700	212,400		-12,200	49	200,200
Planetarium	145,038	166,400	166,400		-166,400	51	-
Total Other School Support Programs	\$5,966,454	\$5,207,700	\$5,393,200		-196,600		\$5,196,600

Other School Support Programs	2007/2008 FTEs	2008/2009 FTEs	2009/2010 FTEs
Mount Evans Outdoor Education	7.00	7.00	7.00
Windy Peak Outdoor Education	7.00	7.00	7.00
Johnson Program	8.00	10.00	12.00
Dropout Prevention & Recovery		3.00	3.00
Student Outreach	4.00	2.50	2.50
Out of Dist Placement			
Expulsions & Discipline		1.50	1.50
Planetarium	1.75	1.75	
Total FTEs Other School Support Program	27.75	32.75	33.00

Notes:

2009/2010 Budget reductions include the closing of the Planetarium thereby reducing 1 FTE Resource Specialist and .75 FTE Secretary. Reduction # 51 reflects the net reduction associated with closing the Planetarium. Reduction in expense totals \$166,400 and reduction in revenue totals \$100,000, with a net reduction of \$66,400. 2 FTE Teachers were added to the Johnson Program.

The reversal of a 2008/2009 one-time BFR proposal for \$1,200 for Dropout Prevention & Recovery reduces the 2009/2010 Preliminary budget.

Mount Evans and Windy Peak Outdoor Education: 2008/2009 BFR Proposal #201 increases nursing staff at Outdoor Lab schools - \$100,000 on going funds.

2008/2009 Out of District Placement reduced by \$1,200,000 due to change in School Finance Act. Facility students are no longer included in the district.

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
School & Student Success**

	2007/ 2008 FTEs	2008/ 2009 FTEs	2009/ 2010 FTEs	2007/2008 Actuals	2008/2009 Revised Budget	2008/2009 Per Pupil
Executive Director			1.00	-	-	0.00
Principal				19,200	-	0.00
Director	1.50	1.50	1.50	132,843	140,500	1.73
Assistant Director		1.00	1.00	-	73,800	0.91
Assistant Principal				15,000	-	0.00
Manager		0.50	0.50	-	37,800	0.47
Teacher	2.00	2.00	2.00	113,662	107,900	1.33
Substitute Teacher				2,618	145,500	1.80
Counselor				3,100	-	0.00
Coordinator - Licensed		5.00	5.00	-	339,000	4.19
Coordinator - Administrative	0.50	0.50	0.50	45,304	46,200	0.57
Resource Teachers		1.00	1.00	-	71,600	0.88
Administrator		1.00		-	75,700	0.93
Nurse	25.00	29.00	29.00	1,549,938	1,751,300	21.62
Technicians Classified	1.00	1.00	1.00	-	36,700	0.45
Substitute Secretary				2,961	4,000	0.05
Secretary	1.00	1.50	1.50	39,165	65,500	0.81
Paraprofessional				-	6,300	0.08
Special Interpreter/Tutor				75	-	0.00
Clinic Aides				-	28,000	0.35
Classified - Hourly				-	-	0.00
Part Time-Certificated				21,214	18,500	0.23
Variable/Performance Pay				7,175	18,700	0.23
Add'l 2% one-time pymts				-	-	0.00
Additional Pay - Certificated				245,679	358,500	4.43
Additional Pay-Classified				96,948	55,500	0.69
Additional Pay-Administrative				577	52,000	0.64
Overtime - Classified				505	500	0.01
Employee Benefits				442,187	740,000	9.14
Subtotal Personnel	31.00	44.00	44.00	2,738,151	4,173,500	51.54

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
School & Student Success**

2009/2010 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil
111,100					111,100	1.38
-					-	0.00
146,000					146,000	1.81
77,700					77,700	0.96
-					-	0.00
38,200					38,200	0.47
108,900					108,900	1.35
139,500					139,500	1.73
-					-	0.00
327,800					327,800	4.06
48,400					48,400	0.60
72,900					72,900	0.90
104,600			-103,600	46	1,000	0.01
1,872,900					1,872,900	23.21
39,700					39,700	0.49
4,000					4,000	0.05
67,700					67,700	0.84
6,400			-6,300	44	100	0.00
-					-	0.00
28,800					28,800	0.36
1,500					1,500	0.02
104,000					104,000	1.29
10,400					10,400	0.13
52,700					52,700	0.65
263,000			-14,000	44	249,000	3.09
55,500					55,500	0.69
53,000					53,000	0.66
500					500	0.01
823,400			-24,100	44,46	799,300	9.91
<u>4,558,600</u>			<u>-148,000</u>		<u>4,410,600</u>	<u>54.67</u>

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
School & Student Success**

	2007/ 2008 FTEs	2008/ 2009 FTEs	2009/ 2010 FTEs	2007/2008 Actuals	2008/2009 Revised Budget	2008/2009 Per Pupil
Mileage And Travel				43,143	51,800	0.64
Employee Training & Conference				21,075	11,500	0.14
Orientation-Inservice-Workshop				1,215	8,000	0.10
Recruiting Costs				119	-	0.00
Employee Vaccination				1,330	5,000	0.06
Meals/Refreshments				5,405	6,600	0.08
Audit Fees				228	-	0.00
Printing				3,246	12,300	0.15
Contracted Services				5,141	11,500	0.14
Building Rental				363	-	0.00
Contract Maint/Eq Repair				-	1,000	0.01
Technology Services				-	120,000	1.48
Software Purch/Lease				-	748,000	9.24
Marketing - Advertising				964	2,000	0.02
Telephone/Pagers/Modems				6,192	4,600	0.06
Voice Communication Line				47	-	0.00
Postage				490	1,000	0.01
Permits/Licenses/Fees				21,980	25,000	0.31
Fees For Dist Membership				-	500	0.01
Scholarships				-	-	0.00
Contingency				-	-	0.00
Office Material/Supplies				18,490	33,900	0.42
Office Equipment under \$5K				304	-	0.00
Curriculum Dev/Staff Trn				-	54,000	0.67
Clinic Supplies/Material				80	500	0.01
Instructional Materials				2,494	15,400	0.19
Instructional Equipment under \$5K				-	1,101,800	13.60
Copier Usage				2,465	3,700	0.05
Subtotal Non-Personnel				134,771	2,218,100	27.39
Total School & Student Success				\$2,872,922	\$6,391,600	\$78.93

Notes:

2009/2010 Division of Instruction was re-organized. School & Student Success includes: Homebound & Health Services, I2a School Improvement & Support, Student Services Response, and Summer School.

2009/2010 Budget reductions include 1 FTE Administrator. Increased 1 FTE Executive Director. Read 180 and School Based Rtl Training - increase of one-time funds \$1,549,600 stimulus and \$355,000 BFR Proposal #313, no increased FTE. The \$519,000 incremental costs associated with I2a progress monitoring will be covered with stimulus funds in 2009/2010 and 2010/2011, but will move to the General Fund in 2011/2012.

Homebound and Health Services: 2008/2009 BFR Proposal #225 Student Health and School Safety increases district nursing staff by 2 FTE - \$139,900 ongoing funds.

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
School & Student Success**

2009/2010 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil
54,900					54,900	0.68
11,500					11,500	0.14
8,000					8,000	0.10
-					-	0.00
-					-	0.00
6,600			-400	45	6,200	0.08
-					-	0.00
16,600			-2,900	45,47	13,700	0.17
22,500					22,500	0.28
-					-	0.00
1,000					1,000	0.01
180,000					180,000	2.23
1,198,000					1,198,000	14.85
2,000					2,000	0.02
4,900					4,900	0.06
-					-	0.00
1,000					1,000	0.01
25,000					25,000	0.31
500					500	0.01
16,200					16,200	0.20
-					-	0.00
34,200					34,200	0.42
-					-	0.00
54,000			-18,300	53	35,700	0.44
500					500	0.01
20,400					20,400	0.25
1,101,800					1,101,800	13.65
4,000			-1,000	45	3,000	0.04
<u>2,763,600</u>			<u>-22,600</u>		<u>2,741,000</u>	<u>33.96</u>
\$7,322,200		-	(\$170,600)	-	\$7,151,600	\$88.63

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
School Management**

	2007/ 2008 FTEs	2008/ 2009 FTEs	2009/ 2010 FTEs	2007/2008 Actuals	2008/2009 Revised Budget	2008/2009 Per Pupil
Executive Director	4.00	4.00	4.00	435,463	448,900	5.54
Community Superintendent	4.00	4.00	4.00	486,591	510,300	6.30
Substitute Teacher				4,928	5,000	0.06
Resource Teachers				38,620	-	0.00
Administrator	0.50			58,828	-	0.00
Administrative Assistant	5.00	4.00	4.00	249,901	213,400	2.63
Substitute Secretary				1,746	500	0.01
Variable/Performance Pay				46,663	64,300	0.79
Add'l 2% one-time pymts				-	-	0.00
Additional Pay - Certificated				450	-	0.00
Additional Pay-Administrative				76,360	-	0.00
Employee Benefits				277,260	247,500	3.06
Subtotal Personnel	13.50	12.00	12.00	1,676,810	1,489,900	18.39
Mileage And Travel				17,695	16,000	0.20
Employee Training & Conference				92	-	0.00
Professional Growth				2,980	6,000	0.07
Meals/Refreshments				11,854	16,500	0.20
Drug Use Prevention				10,080	17,000	0.21
Legal Fees				71,731	80,000	0.99
Printing				302	2,500	0.03
Consultants				300	-	0.00
Contracted Services				16,163	-	0.00
Telephone/Pagers/Modems				12,105	7,000	0.09
Postage				587	2,000	0.02
District Meeting/Conf				752	1,500	0.02
Community Relations				526	4,500	0.06
Newspaper				24	-	0.00
Contingency				-	2,900	0.04
Office Material/Supplies				87,054	5,000	0.06
Office Equipment under \$5K				4,162	-	0.00
Copier Usage				3,713	5,000	0.06
Subtotal Non-Personnel				240,120	165,900	2.05
Total School Management				\$1,916,930	\$1,655,800	\$20.44

Notes:

2008/2009 Budget reduction of \$500 in operating budget.

2008/2009 Expulsion and Discipline department was moved from School Management and placed into Other School Support Programs. This resulted in the move of the budget and 1.5 FTE.

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
School Management**

2009/2010 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil
464,500					464,500	5.76
515,400					515,400	6.39
5,000			-2,200	54	2,800	0.03
-					-	0.00
-					-	0.00
220,700					220,700	2.74
500			-400	54	100	0.00
24,000					24,000	0.30
-					-	0.00
-					-	0.00
-					-	0.00
253,800			-400	54	253,400	3.14
<u>1,483,900</u>			<u>-3,000</u>		<u>1,480,900</u>	<u>18.36</u>
17,300					17,300	0.21
-					-	0.00
6,000			-5,000	55	1,000	0.01
12,200			-10,000	55	2,200	0.03
17,000					17,000	0.21
80,000					80,000	0.99
2,500			-2,500	55	-	0.00
-					-	0.00
-					-	0.00
10,000					10,000	0.12
2,000			-1,000	55	1,000	0.01
1,500					1,500	0.02
4,500			-3,500	55	1,000	0.01
-					-	0.00
2,900			-2,500	55	400	0.00
5,000			-2,500	55	2,500	0.03
-					-	0.00
5,000					5,000	0.06
<u>165,900</u>			<u>-27,000</u>		<u>138,900</u>	<u>1.70</u>
\$1,649,800		-	(\$30,000)	-	\$1,619,800	\$20.06

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Telecomm, Network & Utilities**

	2007/ 2008 FTEs	2008/ 2009 FTEs	2009/ 2010 FTEs	2007/2008 Actuals	2008/2009 Revised Budget	2008/2009 Per Pupil
Refuse & Dump Fees				377,986	386,500	4.77
Technology Services				2,282,500	2,282,500	28.18
Natural Gas				3,549,883	2,503,500	30.91
Propane				110,907	82,000	1.01
Electricity				8,696,066	8,991,500	111.01
Voice Communication Line				1,894,412	3,028,500	37.39
Water & Sanitation				2,259,667	2,180,500	26.92
Waste Water Management				281,422	340,000	4.20
Subtotal Non-Personnel				19,452,843	19,795,000	244.39
 Total Telecomm, Network & Utilities				\$19,452,843	\$19,795,000	\$244.39

Notes:

2008/2009 BFR Proposal # 215 - Districtwide Bandwidth Improvement - \$1,180,900 ongoing funds.

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget
Telecomm, Network & Utilities**

2009/2010 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil
386,500					386,500	4.79
2,282,500					2,282,500	28.29
3,803,500					3,803,500	47.14
82,000					82,000	1.02
8,991,500					8,991,500	111.43
2,800,700					2,800,700	34.71
2,180,500					2,180,500	27.02
340,000					340,000	4.21
<u>20,867,200</u>			<u> </u>		<u>20,867,200</u>	<u>258.61</u>
\$20,867,200		-		-	\$20,867,200	\$258.61

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget**

Transportation

	2007/ 2008 FTEs	2008/ 2009 FTEs	2009/ 2010 FTEs	2007/2008 Actuals	2008/2009 Revised Budget	2008/2009 Per Pupil
Executive Director	1.00	1.00	1.00	99,082	103,400	1.28
Director	4.00	4.00	4.00	269,593	298,600	3.69
Manager	1.00	1.00	1.00	80,466	84,000	1.04
Specialist - Classified	11.00	11.00	11.00	572,208	590,900	7.30
Technicians Classified	3.00	3.00	3.00	157,409	162,300	2.00
Transportation Trainer	5.00	5.00	5.00	213,101	239,400	2.96
Secretary	4.00	4.00	4.00	160,373	167,100	2.06
Para-Educator				1,293,738	1,283,700	15.85
Trades Technician	27.00	27.00	27.00	1,438,962	1,513,900	18.69
Bus Driver	221.00	228.00	216.00	7,027,412	7,860,300	97.05
Substitute Operator				750,617	483,000	5.96
Warehouse Worker	2.00	2.00	2.00	74,830	78,600	0.97
Variable/Performance Pay				19,150	24,300	0.30
Add'l 2% one-time pymts				-	-	0.00
Additional Pay-Classified				11,224	-	0.00
Overtime - Classified				56,045	96,500	1.19
Employee Benefits				3,822,041	4,266,400	52.68
Subtotal Personnel	279.00	286.00	274.00	16,046,251	17,252,400	213.02
Mileage And Travel				1,354	2,000	0.02
Employee Training & Conference				2,745	5,200	0.06
Awards And Banquets				6,839	8,000	0.10
Orientation-Inservice-Workshop				9,090	11,200	0.14
Required Physical Exams				8,823	13,400	0.17
Student Transportation				276,132	145,300	1.79
Printing				7,851	12,400	0.15
Contracted Services				-1,642	-	0.00
Fleet Maintenance				-107,485	-	0.00
Contract Maint/Eq Repair				80	-	0.00
Const Maint/Repair-Bldg				4,800	7,300	0.09
Software Purch/Lease				20,854	30,500	0.38
Computer Hardware Lease				-	100	0.00
Marketing - Advertising				659	500	0.01
Cleaning Serv-Unif/Parts				15,354	12,600	0.16
Telephone/Pagers/Modems				20,584	21,500	0.27
Postage				1,242	2,000	0.02
Contract Repairs-Radio				2,964	6,000	0.07
Contract Repairs-Vehicles				147,911	116,000	1.43
Contract Repairs-Parts				26,524	10,000	0.12
Contract Repairs-Building				19,131	6,900	0.09
Contracts Repairs-Equipment				10,061	18,000	0.22
Office Material/Supplies				21,663	24,200	0.30
Copier Usage				4,657	5,400	0.07
Small Hand Tools				21,048	23,400	0.29
Bench Stock (Replacement)				77,954	66,400	0.82
Uniforms				1,988	3,000	0.04
Vehicle Parts & Supplies				1,328,683	800,000	9.88
Vehicle Fuel Expense				2,615,460	3,271,600	40.39
Shop Supplies				63,432	59,000	0.73
Physical Invty Gain/Loss				11,371	-	0.00
Equipment Replacement				107,608	-	0.00
Office Equipment				8,067	20,900	0.26
Plant/Shop Equipment				36,424	75,000	0.93
Subtotal Non-Personnel				4,772,226	4,777,800	59.00
Total Transportation				\$20,818,477	\$22,030,200	\$272.02

Notes:

2008/2009 General Increase of \$1.0 M for fuel. Bus driver FTEs were adjusted to more accurately reflect actual staffing and there was an increase in bus driver salary due to a market analysis adjustment - \$393,000.

2008/2009 Budget reduction totaling \$90,700 - Eliminate 1 bus route, reduce sub bus drivers, bench stock, shop supplies.

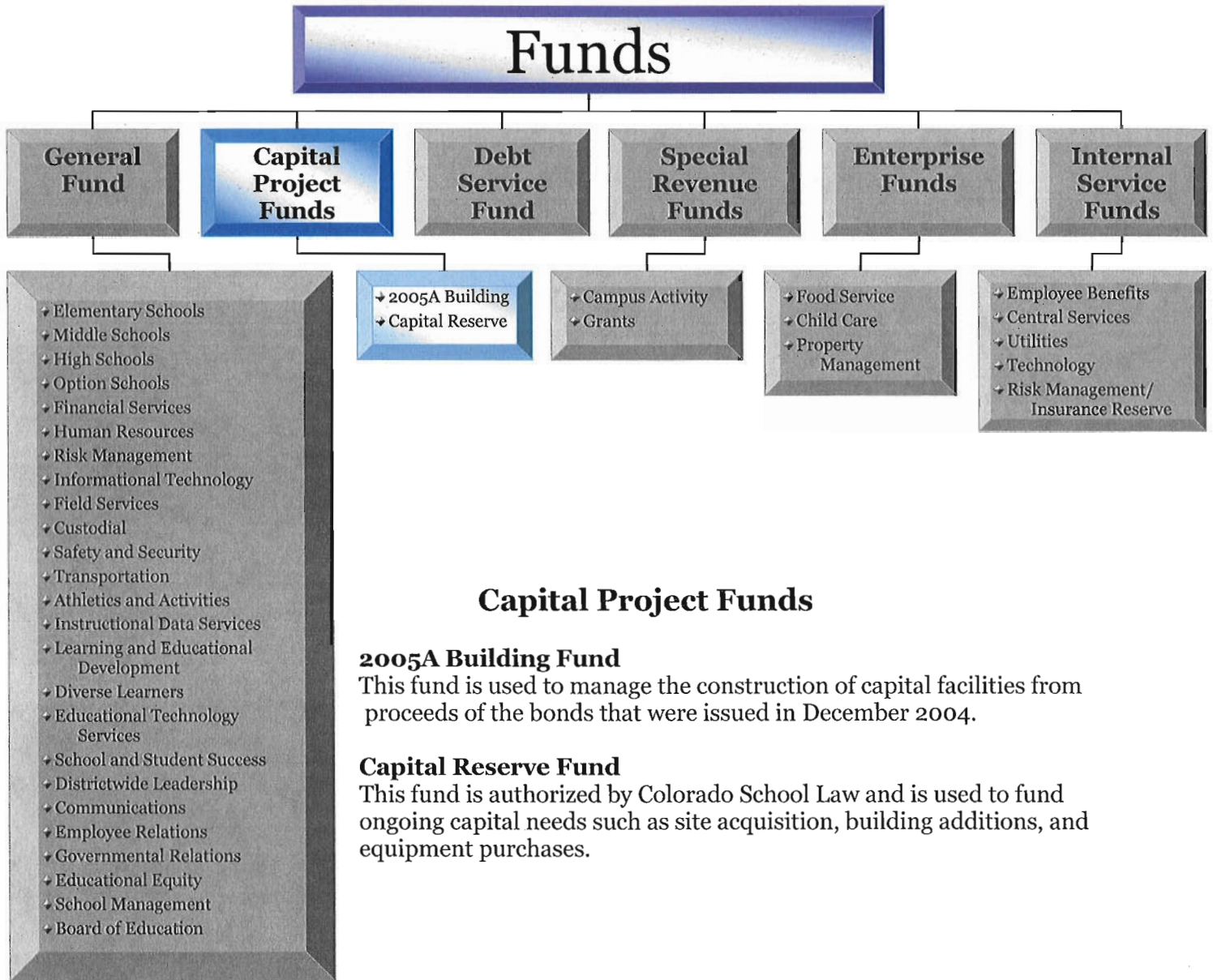
2009/2010 Budget reduction of 12.0 FTE by eliminating bus routes.

**Jefferson County School District, No. R-1
2009/2010 Revised Adopted Budget**

Transportation

2009/2010 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2009/2010 Revised Adopted Budget	2009/2010 Per Pupil
104,400					104,400	1.29
316,200					316,200	3.92
86,600					86,600	1.07
596,800					596,800	7.40
164,000					164,000	2.03
239,500					239,500	2.97
176,300					176,300	2.18
1,322,200					1,322,200	16.39
1,534,500					1,534,500	19.02
8,362,200			-394,000	56	7,968,200	98.75
483,000					483,000	5.99
72,600					72,600	0.90
10,100					10,100	0.13
251,100					251,100	3.11
-					-	0.00
96,500					96,500	1.20
4,210,200			-134,000	56	4,076,200	50.51
<u>18,026,200</u>			<u>-528,000</u>		<u>17,498,200</u>	<u>216.86</u>
2,000					2,000	0.02
3,000					3,000	0.04
8,000					8,000	0.10
11,200					11,200	0.14
13,400					13,400	0.17
145,300					145,300	1.80
11,800					11,800	0.15
-					-	0.00
-					-	0.00
-					-	0.00
7,300					7,300	0.09
31,000					31,000	0.38
-					-	0.00
500					500	0.01
14,500					14,500	0.18
22,000					22,000	0.27
2,000					2,000	0.02
3,000					3,000	0.04
120,000					120,000	1.49
15,000					15,000	0.19
7,000					7,000	0.09
10,000					10,000	0.12
21,500					21,500	0.27
5,400					5,400	0.07
23,400					23,400	0.29
65,500					65,500	0.81
3,000					3,000	0.04
850,000					850,000	10.53
3,429,600					3,429,600	42.50
59,000					59,000	0.73
-					-	0.00
-					-	0.00
20,900					20,900	0.26
30,500					30,500	0.38
<u>4,935,800</u>					<u>4,935,800</u>	<u>61.18</u>
\$22,962,000		-	(\$528,000)	-	\$22,434,000	\$278.04





Capital Project Funds

2005A Building Fund

This fund is used to manage the construction of capital facilities from proceeds of the bonds that were issued in December 2004.

Capital Reserve Fund

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



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
FTEs - Capital Project Funds

	2007/2008	2008/2009	2009/2010
	FTEs	FTEs	FTEs
<u>Capital Project Funds</u>			
Administrators	24.00	24.00	17.00
Licensed	-	-	-
Support	5.60	5.60	4.00
Total Capital Project Funds FTEs	29.60	29.60	21.00

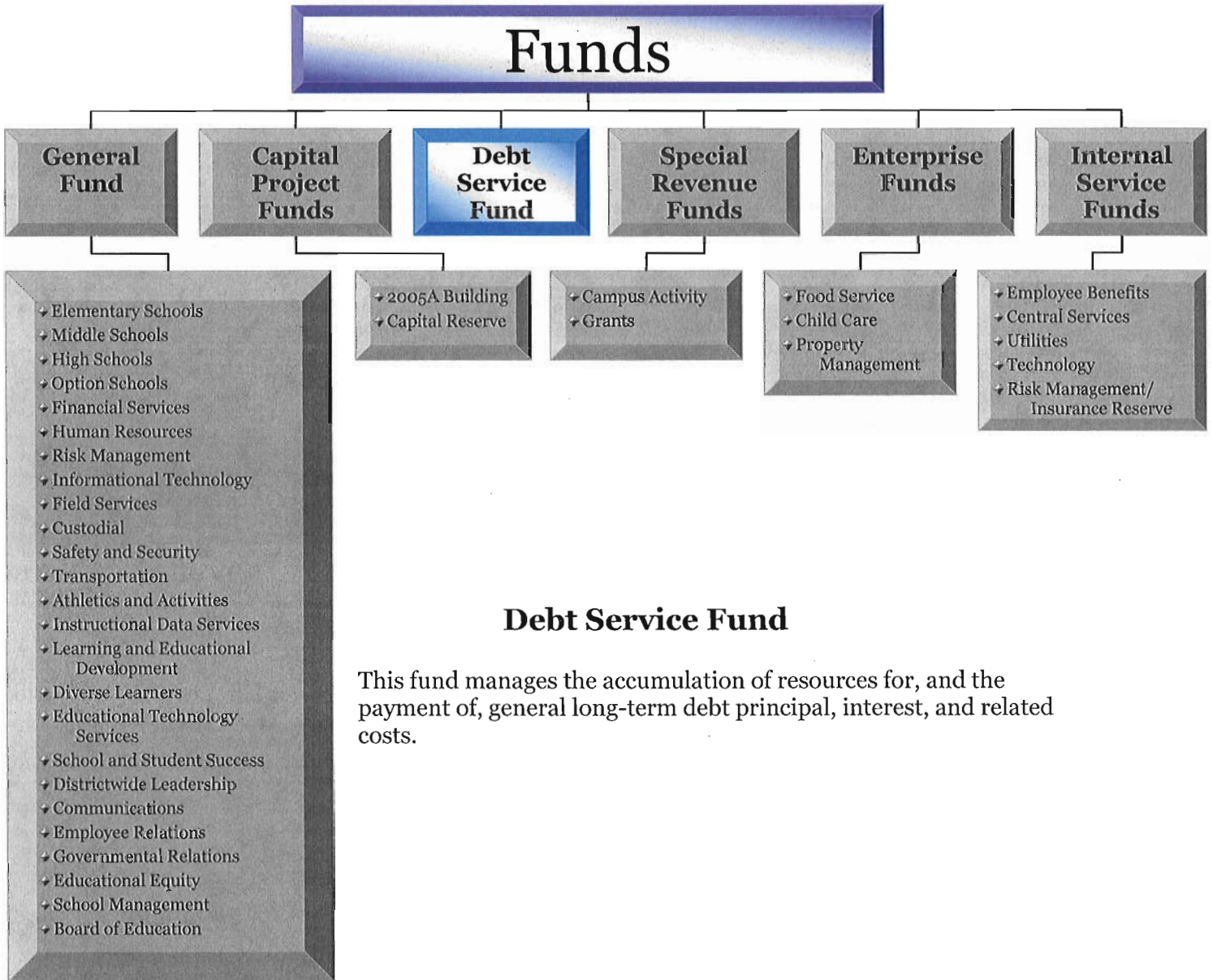
JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
Capital Project Funds
Schedule of Revenues, Expenses and Changes in Retained Earnings

	June 30, 2008 Actuals	2008/2009 Revised Budget	June 30, 2009 Estimate
<u>Bond Issue 2005A</u>			
Beginning Fund Balance	\$ 144,485,078	\$ 49,959,400	\$ 49,959,400
Revenue:			
Bond Proceeds	-	-	-
Interest Earnings	4,242,297	452,300	452,300
Bond Premium	-	-	-
Total Revenue	<u>4,242,297</u>	<u>452,300</u>	<u>452,300</u>
Bond Issuance Expense	(277)	-	-
Capital Improvement Projects - 2005 Plan	96,131,936	47,970,900	47,876,500
Administrative Expenses	2,636,294	2,658,300	2,535,200
Total Expenditures	<u>98,767,953</u>	<u>50,629,200</u>	<u>50,411,700</u>
Ending Fund Balance	<u>49,959,422</u>	<u>(217,500)</u>	<u>-</u>
<u>Capital Reserve Fund</u>			
Beginning Fund Balance	63,798,957	77,218,900	77,218,900
Revenue:			
Transfer from General Fund	21,208,000	22,128,000	22,128,000
Interest Earnings	2,277,663	500,000	500,000
Other Revenue	1,969,309	1,423,200	1,423,200
Total Revenue	<u>25,454,972</u>	<u>24,051,200</u>	<u>24,051,200</u>
Expenditures:			
Certificates of Participation-Buses	1,404,137	1,403,900	1,403,000
Bus Replacement	1,167,676	-	-
Support Vehicle & Equipment Replacement	377,822	384,900	408,000
Student Records & Data Replacement	647,428	-	-
Capital Improvement Projects - Annual	527,758	1,771,400	382,600
Capital Improvement Projects, including Land - Mini	369,725	-	-
Capital Improvement Projects - 1998 Plan	758,198	359,000	63,400
Capital Improvement Projects - 2005 Plan	4,982,269	34,051,000	36,268,000
Capital Improvement Projects - Other	1,799,966	962,000	279,000
Excel Academy Mitigation Funds	-	67,800	-
Administrative Expenses	83	-	-
Total Expenditures	<u>12,035,062</u>	<u>39,000,000</u>	<u>38,804,000</u>
Ending Fund Balance	<u>77,218,867</u>	<u>62,270,100</u>	<u>62,466,100</u>
<u>Total Capital Program</u>			
Beginning Fund Balance	208,284,035	127,178,300	127,178,300
Revenue			
Capital Improvement Projects - Mini	369,725	-	-
Capital Improvement Projects - 1998 Plan	758,198	359,000	63,400
Capital Improvement Projects - 2005 Plan	103,750,222	84,680,200	86,679,700
Capital Improvement Projects - Annual	527,758	1,771,400	382,600
Capital Improvement Projects - Other	1,799,966	962,000	279,000
Other Expenditures	3,597,146	1,856,600	1,811,000
Aggregate Ending Fund Balance	<u>\$ 127,178,289</u>	<u>\$ 62,052,600</u>	<u>\$ 62,466,100</u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
Capital Project Funds
Schedule of Revenues, Expenses and Changes in Retained Earnings

2009/2010 Revised Adopted Budget	2010/2011 Planned	2011/2012 Planned	2012/2013 Planned	2013/2014 Planned	Total FY2008 thru FY2014
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 144,485,078
-	-	-	-	-	-
-	-	-	-	-	4,694,600
-	-	-	-	-	-
-	-	-	-	-	4,694,600
-	-	-	-	-	(300)
-	-	-	-	-	144,008,400
-	-	-	-	-	5,171,500
-	-	-	-	-	149,179,600
-	-	-	-	-	100
62,466,100	35,263,600	28,535,800	31,127,400	34,418,900	63,798,957
22,858,000	23,208,000	23,958,000	24,708,000	25,458,000	163,526,000
225,000	225,000	225,000	225,000	225,000	3,902,700
350,000	350,000	500,000	500,000	500,000	5,592,500
23,433,000	23,783,000	24,683,000	25,433,000	26,183,000	173,021,200
1,401,100	1,395,100	1,393,500	1,393,600	-	8,390,400
597,900	597,900	597,900	597,900	2,000,000	5,559,300
434,900	434,900	500,000	500,000	500,000	3,155,600
-	-	-	-	-	647,400
1,450,000	1,100,000	1,150,000	1,200,000	1,250,000	7,060,400
-	14,077,100	16,650,000	16,650,000	16,650,000	64,396,800
-	-	-	-	-	821,600
43,503,800	10,060,000	-	-	-	94,814,100
1,000,000	1,000,000	-	-	-	4,079,000
-	-	-	-	-	-
2,247,800	1,845,800	1,800,000	1,800,000	1,800,000	9,493,700
50,635,500	30,510,800	22,091,400	22,141,500	22,200,000	198,418,300
35,263,600	28,535,800	31,127,400	34,418,900	38,401,900	38,401,857
62,466,100	35,263,600	28,535,800	31,127,400	34,418,900	208,284,035
23,433,000	23,783,000	24,683,000	25,433,000	26,183,000	177,715,800
-	14,077,100	16,650,000	16,650,000	16,650,000	64,396,800
-	-	-	-	-	821,600
45,751,600	11,905,800	-	-	-	253,487,400
1,450,000	1,100,000	1,150,000	1,200,000	1,250,000	7,060,400
1,000,000	1,000,000	-	-	-	4,079,000
2,433,900	2,427,900	4,291,400	4,291,500	4,300,000	17,752,700
\$ 35,263,600	\$ 28,535,800	\$ 31,127,400	\$ 34,418,900	\$ 38,401,900	\$ 38,401,935





Debt Service Fund

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

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2009/2010

Revised Adopted Budget

General Obligation Bonds and Registered Coupons

General Obligation Bonds Payable

Description, Interest Rates and Maturity Dates	Principal Balance June 30, 2009
1997 Series Refunding Bonds due in semi-annual installments with annual payments of \$36,385,000 to \$36,737,000 through December 15, 2011. Interest rate: 4.30% to 6.50%	99,630,000
2003 Series Refunding Bonds due in semi-annual installments with annual payments of \$1,746,000 to \$18,142,000 through December 15, 2014. Interest rate: 3.00% to 5.00%	48,315,000
2003 Series Registered Coupons due in annual payments of \$110,000 to \$235,000 through December 15, 2009.	235,000
2004 Series Refunding Bonds due in semi-annual installments with annual payments of \$913,000 to \$18,711,000 through December 15, 2015. Interest rate: 2.00% to 5.25%	62,680,000
2004 Series General Obligation Bonds due in semi-annual installments with annual payments of \$12,760,000 to \$38,834,000 through December 15, 2024. Interest rate: 3.50% to 5.00%	257,000,000
2005 Series Refunding Bonds due in semi-annual installments with annual payments of \$1,951,000 to \$20,510,000 through December 15, 2017. Interest rate: 3.00% to 5.00%	39,020,000
2006 Series Bonds due in semi-annual installments with annual payments of \$3,507,000 to \$35,198,000 through December 15, 2026. Interest rate: 5.25%	66,800,000
2007 Series Refunding Bonds due in semi-annual installments with annual payments of \$1,715,600 to \$36,747,800 through December 15, 2012. Interest rate: 4.00% to 5.00%	35,890,000.00
Total General Obligation Bonds and Coupons Payable	\$ 609,570,000

Principal, Accretion and Interest by Issue

Fiscal Year	\$309,885,000 Series 1997 General Obligation Refunding Bonds		\$48,315,000 Series 2003 General Obligation Refunding Bonds		\$2,230,000 Series 2003 Registered Coupons		\$63,440,000 Series 2004 General Obligation Refunding Bonds	
	Principal	Interest	Principal	Interest	Principal	Accretion	Principal	Interest
2009-10	31,250,000	5,421,263	13,635,000	2,047,675	195,468	39,532	-	3,172,838
2010-11	33,140,000	3,367,650	40,000	1,706,200	-	-	14,090,000	2,820,588
2011-12	35,240,000	1,145,300	40,000	1,704,950	-	-	14,800,000	2,098,338
2012-13	-	-	40,000	1,703,650	-	-	15,535,000	1,320,544
2013-14	-	-	16,860,000	1,281,500	-	-	-	912,750
2014-15	-	-	17,700,000	430,000	-	-	-	912,750
2015-16	-	-	-	-	-	-	18,255,000	456,375
2016-17	-	-	-	-	-	-	-	-
2017-18	-	-	-	-	-	-	-	-
2018-19	-	-	-	-	-	-	-	-
2019-20	-	-	-	-	-	-	-	-
2020-21	-	-	-	-	-	-	-	-
2021-22	-	-	-	-	-	-	-	-
2022-23	-	-	-	-	-	-	-	-
2023-24	-	-	-	-	-	-	-	-
2024-25	-	-	-	-	-	-	-	-
2025-26	-	-	-	-	-	-	-	-
2026-27	-	-	-	-	-	-	-	-
Totals	\$ 99,630,000	\$ 9,934,213	\$ 48,315,000	\$ 8,873,975	\$ 195,468	\$ 39,532	\$ 62,680,000	\$ 11,694,181

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
General Obligation Bonds and Registered Coupons

Total Outstanding General Obligation Bonds & Registered Coupons			
Fiscal Year	Principal & Accretion	Interest	Total Payments
2009-10	45,120,000	30,575,775	75,695,775
2010-11	47,270,000	27,828,438	75,098,438
2011-12	50,080,000	24,882,588	74,962,588
2012-13	51,465,000	22,100,394	73,565,394
2013-14	22,100,000	20,320,950	42,420,950
2014-15	23,125,000	19,242,125	42,367,125
2015-16	23,800,000	18,081,500	41,881,500
2016-17	24,860,000	16,865,000	41,725,000
2017-18	26,100,000	15,591,000	41,691,000
2018-19	28,105,000	14,235,875	42,340,875
2019-20	29,515,000	12,795,375	42,310,375
2020-21	30,990,000	11,282,750	42,272,750
2021-22	32,535,000	9,694,625	42,229,625
2022-23	34,165,000	8,027,125	42,192,125
2023-24	35,875,000	6,276,125	42,151,125
2024-25	37,665,000	4,443,125	42,108,125
2025-26	32,545,000	2,652,694	35,197,694
2026-27	34,255,000	899,194	35,154,194
Totals	#####	\$ 265,794,656	\$ 875,364,656

Bond Ratings	
Moody's	Aa3
Standard & Poor's	AA-

Computation of Legal Debt Margin	
Assessed Value	\$ 7,323,103,781
Debt Limitation - 20 percent assessed value	\$ 1,464,620,756
Total Bonded Debt	\$ 609,570,000
Less: Assets in Bond Redemption Fund	69,280,287
Total Amount of Debt Applicable to Debt Limit	540,289,713
Legal Debt Margin	\$ 924,331,043

Fiscal Year	\$257,000,000 Series 2004 General Obligation Bonds		\$39,595,000 Series 2005 General Obligation Refunding Bonds		\$66,800,000 Series 2006 General Obligation Refunding Bonds		\$35,890,000 Series 2007 General Obligation Refunding Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2009-10	-	12,760,400	-	1,951,000	-	3,507,000	-	1,715,600
2010-11	-	12,760,400	-	1,951,000	-	3,507,000	-	1,715,600
2011-12	-	12,760,400	-	1,951,000	-	3,507,000	-	1,715,600
2012-13	-	12,760,400	-	1,951,000	-	3,507,000	35,890,000	857,800
2013-14	5,240,000	12,668,700	-	1,951,000	-	3,507,000	-	-
2014-15	5,425,000	12,441,375	-	1,951,000	-	3,507,000	-	-
2015-16	5,545,000	12,167,125	-	1,951,000	-	3,507,000	-	-
2016-17	5,825,000	11,882,875	19,035,000	1,475,125	-	3,507,000	-	-
2017-18	6,115,000	11,584,375	19,985,000	499,625	-	3,507,000	-	-
2018-19	28,105,000	10,728,875	-	-	-	3,507,000	-	-
2019-20	29,515,000	9,288,375	-	-	-	3,507,000	-	-
2020-21	30,990,000	7,775,750	-	-	-	3,507,000	-	-
2021-22	32,535,000	6,187,625	-	-	-	3,507,000	-	-
2022-23	34,165,000	4,520,125	-	-	-	3,507,000	-	-
2023-24	35,875,000	2,769,125	-	-	-	3,507,000	-	-
2024-25	37,665,000	936,125	-	-	-	3,507,000	-	-
2025-26	-	-	-	-	32,545,000	2,652,694	-	-
2026-27	-	-	-	-	34,255,000	899,194	-	-
Totals	\$ 257,000,000	\$ 153,992,050	\$ 39,020,000	\$ 15,631,750	\$ 66,800,000	\$ 59,663,888	\$ 35,890,000	\$ 6,004,600

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
Debt Service Fund
Schedule of Revenues, Expenses and Changes in Retained Earnings

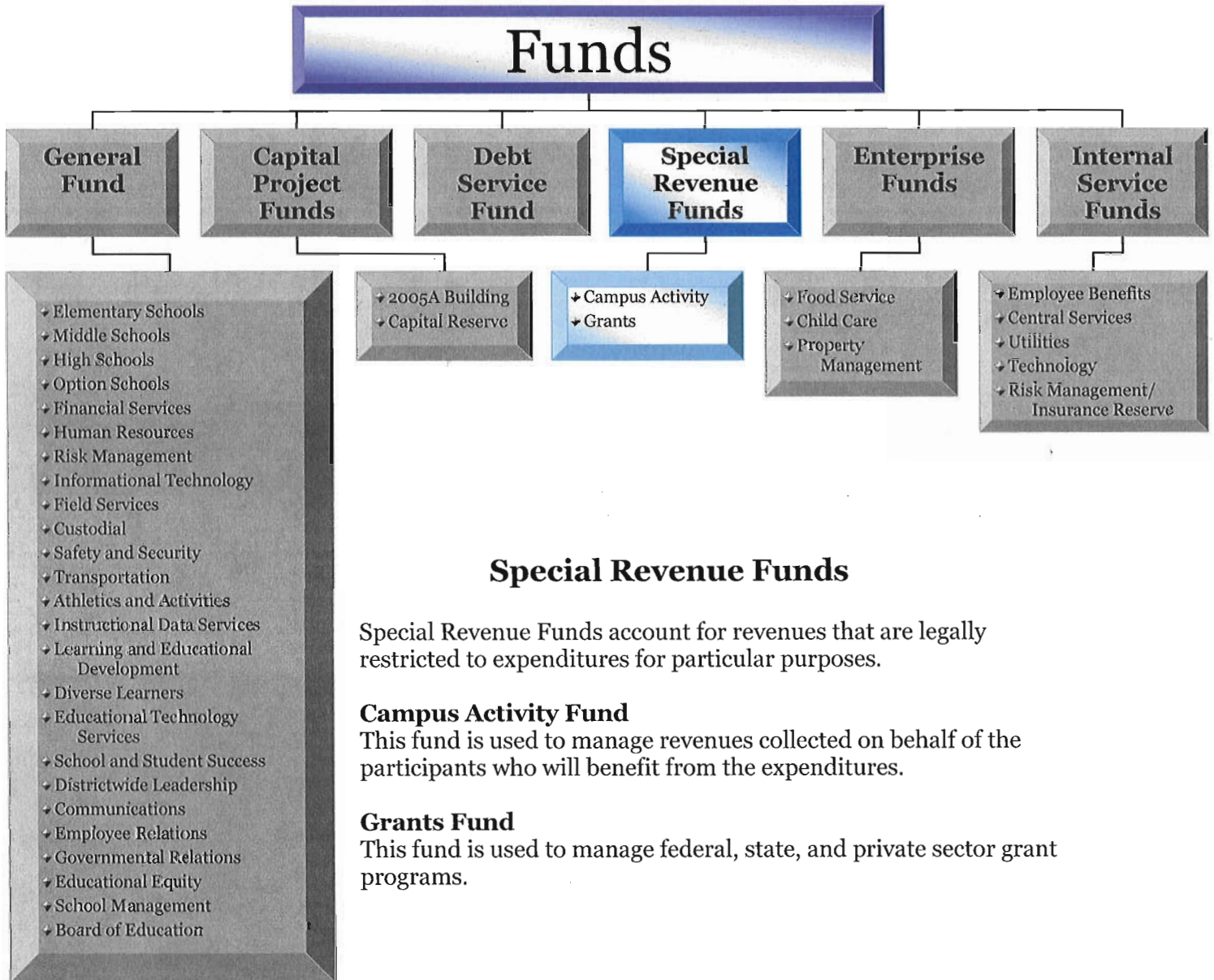
	June 30, 2008 Actuals	2008/2009 Revised Budget	June 30, 2009 Estimate
Beginning Fund Balance	\$ 58,083,150	\$ 63,022,587	\$ 63,022,587
Revenue:			
Property Tax	81,150,128	81,600,000	81,800,000
Interest	-	-	125,000
Total Revenues	<u>81,150,128</u>	<u>81,600,000</u>	<u>81,925,000</u>
Expenditures:			
Debt Service			
Principal retirements	40,265,000	42,385,000	42,385,000
Interest and fiscal charges	36,212,575	33,282,500	33,282,300
Total Debt Service	<u>76,477,575</u>	<u>75,667,500</u>	<u>75,667,300</u>
Excess of Revenues Over (Under) Expenditures	4,672,553	5,932,500	6,257,700
Other Financing Sources (Uses)			
General Obligation Bond Proceeds	35,890,000	-	-
Payment to Refunded Bond Escrow Agent	(37,762,766)	-	-
Premium from refunding bonds	2,139,650	-	-
Total Other financing sources (uses)	<u>266,884</u>	<u>-</u>	<u>-</u>
Net change in Fund Balance	4,939,437	5,932,500	6,257,700
Ending Fund Balance	<u>\$ 63,022,587</u>	<u>\$ 68,955,087</u>	<u>\$ 69,280,287</u>

Note: There are no FTEs in this fund. Projections do not include any additional voter approved debt.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
Debt Service Fund
Schedule of Revenues, Expenses and Changes in Retained Earnings

2009/2010 Revised Adopted Budget	2010/2011 Planned	2011/2012 Planned	2012/2013 Planned	2013/2014 Planned
\$ 69,280,300	\$ 75,289,500	\$ 75,414,500	\$ 75,539,500	\$ 75,664,500
81,600,000	75,118,400	74,982,600	73,585,400	42,441,000
125,000	125,000	125,000	125,000	125,000
<u>81,725,000</u>	<u>75,243,400</u>	<u>75,107,600</u>	<u>73,710,400</u>	<u>42,566,000</u>
45,120,000	47,270,000	50,080,000	51,465,000	22,100,000
30,595,800	27,848,400	24,902,600	22,120,400	20,341,000
<u>75,715,800</u>	<u>75,118,400</u>	<u>74,982,600</u>	<u>73,585,400</u>	<u>42,441,000</u>
6,009,200	125,000	125,000	125,000	125,000
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>6,009,200</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>
<u>\$ 75,289,500</u>	<u>\$ 75,414,500</u>	<u>\$ 75,539,500</u>	<u>\$ 75,664,500</u>	<u>\$ 75,789,500</u>







JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
FTEs - Special Revenue Funds

	2007/2008	2008/2009	2009/2010
	FTEs	FTEs	FTEs
<u>Campus Activity Fund</u>			
Administrators	1.00	-	-
Licensed	-	-	0.10
Support	0.50	0.50	-
Total Campus Activity Fund FTEs	1.50	0.50	0.10
<u>Grants Fund (1)</u>			
Administrators	13.50	16.50	14.00
Licensed	156.00	244.00	301.00
Support	42.50	32.00	24.00
Total Grants Fund FTEs	212.00	292.50	339.00
Total Special Revenue Funds FTEs	213.50	293.00	339.10

(1) In 2008/2009, FTEs increased to move Title I Schoolwide Grant teachers from the General Fund to the Grants fund due to a change in accounting for this grant.

In 2009/2010, administrative, licensed, and support staff was reduced because the funding for some grants ended at the end of 2008/2009. Additional ARRA stimulus funding allowed the district to increase staff the number of special education teachers, elementary and middle school instructional coaches, classroom teachers in low income schools, technician and liaisons to support grants to low income schools and library media specialists to support technology grants.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
Campus Activity
Schedule of Revenues, Expenditures and Changes in Fund Balance

	June 30, 2008 Actuals	2008/2009 Revised Budget	June 30, 2009 Estimate
Revenue:			
Interest	\$ 18,355	\$ 19,000	\$ 5,000
Student activities	7,216,469	7,800,000	7,193,000
Fund raising	5,092,200	5,447,300	5,355,000
Fees and dues	6,391,607	6,643,000	6,454,000
Donations	2,046,195	1,737,400	1,870,000
Other	4,794,248	4,960,000	4,960,000
Total Revenues	<u>25,559,074</u>	<u>26,606,700</u>	<u>25,837,000</u>
Expenditures:			
Athletics and activities	<u>25,899,521</u>	<u>26,500,000</u>	<u>25,765,000</u>
Total Expenditures	<u>25,899,521</u>	<u>26,500,000</u>	<u>25,765,000</u>
Excess of Revenue Over (Under) Expenditures	(340,447)	106,700	72,000
Other Financing Sources (Uses)			
Operating Transfer In (a)	200,000	200,000	200,000
Operating Transfer Out	-	-	-
Excess of Revenue and Other Financing Sources Over Expenditures	(140,447)	306,700	272,000
Fund Balance - Beginning	<u>9,177,302</u>	<u>9,036,855</u>	<u>9,036,855</u>
Fund Balance - Ending	<u>\$ 9,036,855</u>	<u>\$ 9,343,555</u>	<u>\$ 9,308,855</u>

(a) Amount represents transfer from the Property Management Fund to reimburse schools for community use of their buildings.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
Campus Activity
Schedule of Revenues, Expenditures and Changes in Fund Balance

2009/2010 Revised Adopted Budget	2010/2011 Planned	2011/2012 Planned	2012/2013 Planned	2013/2014 Planned
\$ 5,000	\$ 5,100	\$ 5,200	\$ 5,300	\$ 5,400
7,366,000	7,550,200	7,739,000	7,932,500	8,130,800
5,484,000	5,621,100	5,761,600	5,905,600	6,053,200
6,609,000	6,774,200	6,943,600	7,117,200	7,295,100
1,915,000	1,962,900	2,012,000	2,062,300	2,113,900
5,079,000	5,206,000	5,336,200	5,469,600	5,606,300
<u>26,458,000</u>	<u>27,119,500</u>	<u>27,797,600</u>	<u>28,492,500</u>	<u>29,204,700</u>
26,383,000	27,042,600	27,718,700	28,411,700	29,122,000
<u>26,383,000</u>	<u>27,042,600</u>	<u>27,718,700</u>	<u>28,411,700</u>	<u>29,122,000</u>
75,000	76,900	78,900	80,800	82,700
200,000	200,000	200,000	-	-
-	-	-	-	-
275,000	276,900	278,900	80,800	82,700
<u>9,308,900</u>	<u>9,583,900</u>	<u>9,860,800</u>	<u>10,139,700</u>	<u>10,220,500</u>
<u>\$ 9,583,900</u>	<u>\$ 9,860,800</u>	<u>\$ 10,139,700</u>	<u>\$ 10,220,500</u>	<u>\$ 10,303,200</u>

**2009/2010
Stimulus Funds – Funded Initiatives**

Initiative	Amount	FTE
Special Education Teachers	3,271,000	41.8
Special Education Transition Coordinators	150,000	2.0
Special Education <ul style="list-style-type: none"> • Implement allocation formula • Transition in Staff Reductions • Changing roles of staff in RtI 	2,724,200	63.6
Stipends for Transition Support Team	10,000	
Special Education Consultants for SIED, ASD, and Other Programs	200,000	
Diagnostic Assessment Tools	60,000	
Challenge Program Materials and Professional Development	27,000	
Job interest inventories for special education students nearing graduation	10,000	
Audio logical and Vision Equipment	174,000	
Computers for Preschools	40,000	
Non-violent Crisis Prevention Training	33,800	
Professional Development <ul style="list-style-type: none"> • 500 special education teachers x 4 days each year • Para Educators and Trainer – 3 days in year one • Staff training at facilities housing delinquent students 	281,200	
Literacy & Language Center Materials, Wilson Reading Materials, Math Curriculum, and Library Books	225,000	
Full Time Instructional Coaches: Elementary & Middle	817,100	9.9
Tutoring for students attending schools in low income areas	116,400	
School Choice - transportation for students who elect to go to another school if their current neighborhood school is on school improvement.	116,400	
Parent Involvement Activities	54,000	

**2009/2010
Stimulus Funds – Funded Initiatives**

Initiative	Amount	FTE
Supplies & Transportation for Homeless Students	11,500	
Services for Neglected Students	83,200	
Technology Support for Read 180 Program	70,000	
Licenses and UCD Instructors for ESL Certification	148,000	
Technician & Liaison Staff	116,000	2.7
Consultants for Reading & Math Programs	910,600	
Printing, Office Equipment & Postage	8,000	
Training/Conferences, Room Rental & Meals	29,400	
Substitute Teacher Pay and Additional Pay for Teachers for professional development and capacity building	87,400	
Investment in Title I Schools - Teachers, Instructional Materials, Equipment, Parent Involvement	1,919,900	25.8
Technical support for computers for students housed at delinquent facilities.	10,000	
Smart Boards, Library Software & Equipment	21,500	
Library Media Specialists on Special Assignment	90,600	2.0
Food Service Equipment - Ovens, Freezers, Ranges, Coolers	179,300	
Indirect Cost @ 4.77%	572,200	
	\$12,567,700	147.8

Jeffco expects to receive \$25.0 M from the American Recovery and Reinvestment Act (ARRA) over the next two years. The funds are one-time money and will be gone in 2011. The initiatives on the above table are budgeted for year 2009/2010. These funds are to be used to save jobs, improve student achievement, improve teacher effectiveness, and provide intensive support and interventions for the lowest-performing schools.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
Grants
Schedule of Revenues, Expenditures and Changes in Fund Balance

	June 30, 2008 Actuals	2008/2009 Revised Budget	June 30, 2009 Estimate
Revenue:			
Federal government	\$ 32,279,112	\$ 30,451,900	\$ 32,060,000
State of Colorado	1,131,345	2,219,600	820,000
Gifts & Grants	1,141,200	497,000	2,210,000
Total Revenues	<u>34,551,657</u>	<u>33,168,500</u>	<u>35,090,000</u>
Expenditures:			
Elementary instruction	8,120,490	8,476,000	8,550,000
Middle level instruction	788,552	784,600	980,000
Senior high instruction	1,011,428	894,300	380,000
Instructional services	7,451,007	7,536,900	8,110,000
Intervention services	17,566,627	15,338,300	16,360,000
Total Expenditures	<u>34,938,104</u>	<u>33,030,100</u>	<u>34,380,000</u>
Excess of Revenues Over (Under) Expenditures	(386,447)	138,400	710,000
Other Financing Sources (Uses)			
Operating Transfer In	-	-	-
Operating Transfer Out	-	-	-
Excess of Revenue and Other Financing Sources Over Expenditures	(386,447)	138,400	710,000
Fund Balance - Beginning	<u>1,744,016</u>	<u>1,357,569</u>	<u>1,357,569</u>
Fund Balance - Ending	<u>\$ 1,357,569</u>	<u>\$ 1,495,969</u>	<u>\$ 2,067,569</u>

The proposed budget for 2009/2010 and planned budget for 2010/2011 includes ARRA Stimulus grant money of approximately \$25 million to be spent over the next two years. Most of the additional money provides funding to improve teaching and results for children with disabilities through the Individuals With Disabilities Education Act (IDEA) and additional funding for schools with high poverty levels to help improve teaching and results for students through Title I. Other smaller ARRA Stimulus grant awards will be used to fund food service equipment, instructional technology, and services for students housed in delinquent facilities.

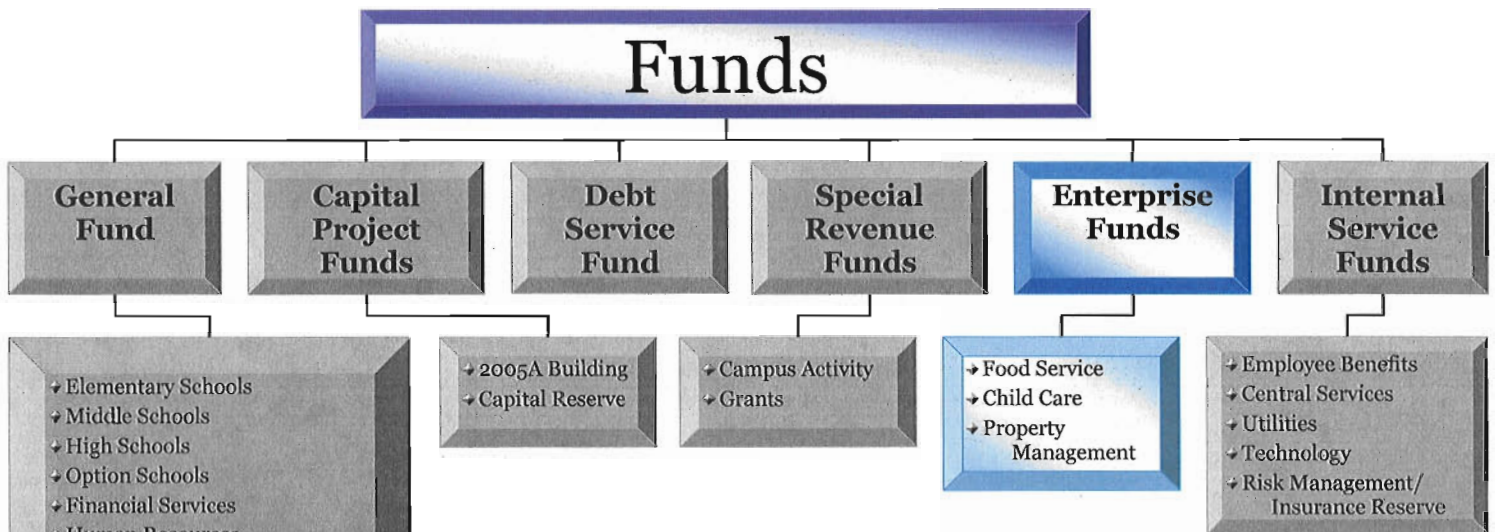
Stimulus Funds are one-time funds to be used over the next two years and will be gone in 2011.

These funds are to be used to save jobs, improve student achievement, improve teacher effectiveness, and provide intensive support and interventions for the lowest-performing schools.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
Grants
Schedule of Revenues, Expenditures and Changes in Fund Balance

2009/2010 Revised Adopted Budget	2010/2011 Planned	2011/2012 Planned	2012/2013 Planned	2013/2014 Planned
\$ 44,940,000	\$ 44,434,300	\$ 32,412,700	\$ 32,769,200	\$ 33,129,700
820,000	829,000	838,100	847,300	856,600
2,210,000	2,234,300	2,258,900	2,283,700	2,308,800
<u>47,970,000</u>	<u>47,497,600</u>	<u>35,509,700</u>	<u>35,900,200</u>	<u>36,295,100</u>
13,700,000	12,850,700	8,644,100	8,739,200	8,835,300
980,000	990,800	1,001,700	1,012,700	1,023,800
380,000	384,200	388,400	392,700	397,000
8,110,000	8,199,200	8,289,400	8,380,600	8,472,800
<u>24,090,000</u>	<u>24,355,000</u>	<u>16,540,000</u>	<u>16,721,900</u>	<u>16,905,800</u>
<u>47,260,000</u>	<u>46,779,900</u>	<u>34,863,600</u>	<u>35,247,100</u>	<u>35,634,700</u>
710,000	717,700	646,100	653,100	660,400
-	-	-	-	-
-	-	-	-	-
710,000	717,700	646,100	653,100	660,400
<u>2,067,600</u>	<u>2,777,600</u>	<u>3,495,300</u>	<u>4,141,400</u>	<u>4,794,500</u>
<u>\$ 2,777,600</u>	<u>\$ 3,495,300</u>	<u>\$ 4,141,400</u>	<u>\$ 4,794,500</u>	<u>\$ 5,454,900</u>





Enterprise Funds

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

Food Service

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

Child Care

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

Property Management

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

- ↪ Elementary Schools
- ↪ Middle Schools
- ↪ High Schools
- ↪ Option Schools
- ↪ Financial Services
- ↪ Human Resources
- ↪ Risk Management
- ↪ Informational Technology
- ↪ Field Services
- ↪ Custodial
- ↪ Safety and Security
- ↪ Transportation
- ↪ Athletics and Activities
- ↪ Instructional Data Services
- ↪ Learning and Educational Development
- ↪ Diverse Learners
- ↪ Educational Technology Services
- ↪ School and Student Success
- ↪ Districtwide Leadership
- ↪ Communications
- ↪ Employee Relations
- ↪ Governmental Relations
- ↪ Educational Equity
- ↪ School Management
- ↪ Board of Education



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
FTEs - Enterprise Funds

	2007/2008	2008/2009	2009/2010
	FTEs	FTEs	FTEs
<u>Food Service Fund</u>			
Administrators	12.00	12.00	13.00
Licensed	-	-	-
Support	288.00	275.00	289.00
Total Food Service FTEs	300.00	287.00	302.00
<u>Child Care Fund (1)</u>			
Administrators	-	-	-
Licensed	1.50	0.50	35.35
Support	275.43	250.00	209.00
Total Child Care FTEs	276.93	250.50	244.35
<u>Property Management Fund</u>			
Administrators	-	-	-
Licensed	-	-	-
Support	3.00	3.00	3.00
Total Property Management FTEs	3.00	3.00	3.00
Total Enterprise Funds FTEs	579.93	540.50	549.35

(1) In 2009/2010, the licensed FTEs in the Childcare Fund were increased to show the number of full day kindergarten teachers that are funded with tuition from parents. The classified FTEs were decreased to accurately show the number of staff working each day. In previous years, sub preschool workers were also counted as staff working each day.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
Food Service Fund
Schedule of Revenues, Expenses and Changes in Retained Earnings

	June 30, 2008 Actuals	2008/2009 Revised Budget	June 30, 2009 Estimate
Revenue:			
Food sales	\$ 12,972,700	\$ 14,181,100	\$ 12,370,000
Service contracts	261,100	280,000	345,000
Total Revenues	<u>13,233,800</u>	<u>14,461,100</u>	<u>12,715,000</u>
Expenses:			
Purchased food	7,966,000	9,234,700	8,641,000
USDA commodities	1,770,800	1,400,000	1,495,000
Salaries and employee benefits	9,778,000	10,400,000	10,438,000
Administrative services	573,500	627,700	686,000
Utilities	329,000	357,500	356,000
Supplies	1,100,700	1,750,000	1,439,500
Repairs and maintenance	30,800	40,000	53,000
Depreciation	358,300	334,600	305,000
Other	262,100	301,600	2,000
Total Expenses	<u>22,169,200</u>	<u>24,446,100</u>	<u>23,415,500</u>
Income (Loss) from Operations	(8,935,400)	(9,985,000)	(10,700,500)
Non-Operating Revenues (Expenses):			
USDA Commodities	1,936,100	1,400,000	1,344,000
Contributed Capital	45,600		338,000
Federal/State Reimbursement	7,758,300	8,100,000	8,733,000
Interest revenues	158,900	-	30,000
Interest expense	-	-	
Loss on sale of fixed assets	-	-	(31,000)
Total Non-operating Revenue (Expenses)	<u>9,898,900</u>	<u>9,500,000</u>	<u>10,414,000</u>
Net Income (loss)	<u>963,500</u>	<u>(485,000)</u>	<u>(286,500)</u>
Capital Contributions	-	-	
Increase (decrease) in retained earnings (deficit)	963,500	(485,000)	(286,500)
Total Fund Equity (deficit) - beginning	<u>7,256,815</u>	<u>8,220,300</u>	<u>8,220,300</u>
Total Fund Equity (deficit) - ending	<u>\$ 8,220,315</u>	<u>\$ 7,735,300</u>	<u>\$ 7,933,800</u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
Food Service Fund
Schedule of Revenues, Expenses and Changes in Retained Earnings

2009/2010 Revised Adopted Budget	2010/2011 Planned	2011/2012 Planned	2012/2013 Planned	2013/2014 Planned
\$ 13,030,000	\$ 13,264,500	\$ 13,635,900	\$ 14,099,500	\$ 14,536,600
327,000	332,900	342,200	353,800	364,800
<u>13,357,000</u>	<u>13,597,400</u>	<u>13,978,100</u>	<u>14,453,300</u>	<u>14,901,400</u>
9,414,000	9,583,500	9,851,800	10,186,800	10,502,600
1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
10,907,100	10,826,400	11,129,500	11,507,900	11,864,600
871,300	887,000	911,800	942,800	972,000
365,000	371,600	382,000	395,000	407,200
1,378,000	1,402,800	1,442,100	1,491,100	1,537,300
40,000	40,700	41,800	43,200	44,500
325,000	330,900	340,200	351,800	362,700
6,000	6,100	6,300	6,500	6,700
<u>24,806,400</u>	<u>24,949,000</u>	<u>25,605,500</u>	<u>26,425,100</u>	<u>27,197,600</u>
(11,449,400)	(11,351,600)	(11,627,400)	(11,971,800)	(12,296,200)
1,600,000	1,500,000	1,500,000	1,500,000	1,500,000
9,180,000	9,345,200	9,606,900	9,933,500	10,241,400
30,000	-	-	-	-
(15,000)	-	-	-	-
<u>10,795,000</u>	<u>10,845,200</u>	<u>11,106,900</u>	<u>11,433,500</u>	<u>11,741,400</u>
(654,400)	(506,400)	(520,500)	(538,300)	(554,800)
-	-	-	-	-
(654,400)	(506,400)	(520,500)	(538,300)	(554,800)
<u>7,933,800</u>	<u>7,279,400</u>	<u>6,773,000</u>	<u>6,252,500</u>	<u>5,714,200</u>
<u>\$ 7,279,400</u>	<u>\$ 6,773,000</u>	<u>\$ 6,252,500</u>	<u>\$ 5,714,200</u>	<u>\$ 5,159,400</u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
Child Care Fund
Schedule of Revenues, Expenses and Changes in Retained Earnings

	June 30, 2008 Actuals	2008/2009 Revised Budget	June 30, 2009 Estimate
Revenue:			
Service contracts	\$ 1,336,380	\$ 1,298,400	\$ 1,298,400
Tuition	9,949,093	9,858,400	9,858,400
Total Revenues	<u>11,285,474</u>	<u>11,156,800</u>	<u>11,156,800</u>
Expenses:			
Salaries and employee benefits	10,705,505	12,250,000	11,693,600
Administrative services	1,210,305	1,325,800	1,462,900
Utilities	6,044	7,500	4,900
Supplies	730,904	1,035,900	793,800
Repairs and maintenance	12,535	18,000	51,000
Rent	905,148	750,000	667,800
Depreciation	15,030	16,000	9,400
Other	23,861	2,000	5,100
Total Expenses	<u>13,609,331</u>	<u>15,405,200</u>	<u>14,688,500</u>
Income (Loss) from Operations	(2,323,857)	(4,248,400)	(3,531,700)
Non-Operating Revenues (Expenses):			
Interest revenues	122,590	114,600	114,600
Interest expense	-	-	-
Gain (loss) on sale of fixed assets	(2,260)	-	-
Total Non-operating Revenue (Expenses)	<u>120,330</u>	<u>114,600</u>	<u>114,600</u>
Income (Loss) before Operating Transfers	<u>(2,203,527)</u>	<u>(4,133,800)</u>	<u>(3,417,100)</u>
Operating transfer from General Fund	3,030,012	3,873,200	3,867,000
Net Income (loss)	<u>826,484</u>	<u>(260,600)</u>	<u>449,900</u>
Total Fund Equity (deficit) - beginning	<u>2,486,383</u>	<u>3,312,867</u>	<u>3,312,867</u>
Total Fund Equity (deficit) - ending	<u>\$ 3,312,867</u>	<u>\$ 3,052,267</u>	<u>\$ 3,762,767</u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
Child Care Fund
Schedule of Revenues, Expenses and Changes in Retained Earnings

2009/2010 Revised Adopted Budget	2010/2011 Planned	2011/2012 Planned	2012/2013 Planned	2013/2014 Planned
\$ 1,158,000	\$ 1,465,900	\$ 1,506,900	\$ 1,552,100	\$ 1,552,100
9,586,000	9,736,000	9,886,000	10,036,000	10,186,000
<u>10,744,000</u>	<u>11,201,900</u>	<u>11,392,900</u>	<u>11,588,100</u>	<u>11,738,100</u>
12,009,500	12,225,700	12,568,000	12,995,300	13,437,100
1,748,400	1,779,900	1,829,700	1,891,900	1,956,200
7,000	7,100	7,300	7,500	7,800
780,000	794,000	816,200	844,000	872,700
22,500	22,900	23,500	24,300	25,100
690,000	702,400	722,100	746,700	772,100
14,800	15,100	15,500	16,000	16,500
6,000	6,100	6,300	6,500	6,700
<u>15,278,200</u>	<u>15,553,200</u>	<u>15,988,600</u>	<u>16,532,200</u>	<u>17,094,200</u>
(4,534,200)	(4,351,300)	(4,595,700)	(4,944,100)	(5,356,100)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>(4,534,200)</u>	<u>(4,351,300)</u>	<u>(4,595,700)</u>	<u>(4,944,100)</u>	<u>(5,356,100)</u>
4,295,700	4,420,700	4,545,700	4,670,700	4,795,700
<u>(238,500)</u>	<u>69,400</u>	<u>(50,000)</u>	<u>(273,400)</u>	<u>(560,400)</u>
3,762,800	3,524,300	3,593,700	3,543,700	3,270,300
<u>\$ 3,524,300</u>	<u>\$ 3,593,700</u>	<u>\$ 3,543,700</u>	<u>\$ 3,270,300</u>	<u>\$ 2,709,900</u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
Property Management Fund
Schedule of Revenues, Expenses and Changes in Retained Earnings

	June 30, 2008 Actuals	2008/2009 Revised Budget	June 30, 2009 Estimate
Revenue:			
Building Rental	\$ 1,922,000	\$ 1,720,000	\$ 1,710,000
Total Revenues	<u>1,922,000</u>	<u>1,720,000</u>	<u>1,710,000</u>
Expenses:			
Salaries and Benefits	905,025	938,000	827,000
Administrative services	100,887	300,000	97,000
Utilities	195,108	250,000	193,800
Supplies	75,516	55,000	34,000
Repair and Maintenance	125	-	-
Other	17,043	15,000	20,000
Depreciation Expense	53,518	71,500	52,500
Total Expenses	<u>1,347,222</u>	<u>1,629,500</u>	<u>1,224,300</u>
Income (Loss) from Operations	574,778	90,500	485,700
Non-Operating Revenues (Expenses):			
Interest revenues	105,460	21,000	21,000
Interest expense	-	-	-
Loss on sale of fixed Asset	(9,308)	-	-
Total Non-operating Revenue (Expenses)	<u>96,152</u>	<u>21,000</u>	<u>21,000</u>
Transfer to Campus Activity Fund	(200,000)	(200,000)	(200,000)
Net Income (Loss)	<u>470,930</u>	<u>(88,500)</u>	<u>306,700</u>
Total Fund Equity (deficit) - beginning	<u>3,625,296</u>	<u>4,096,226</u>	<u>4,096,226</u>
Total Fund Equity (deficit) - ending	<u>\$ 4,096,226</u>	<u>\$ 4,007,726</u>	<u>\$ 4,402,926</u>

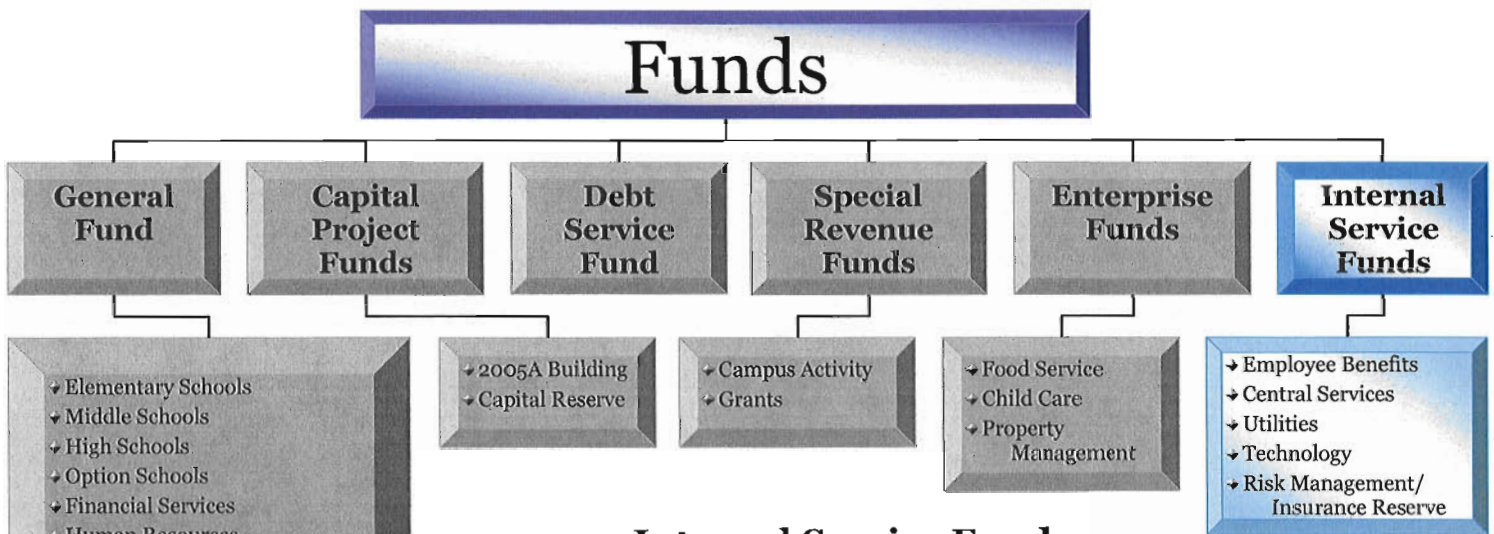
Amount represents transfer to the Campus Activity Fund to reimburse schools for community use of their building.

There is an additional \$750,000 budgeted in Administrative Services for 2009/2010. This is for half of the \$ 1.4 M contract for the building assesment. The other \$750,000 is budgeted in Capital Project Fund.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
Property Management Fund
Schedule of Revenues, Expenses and Changes in Retained Earnings

2009/2010 Revised Adopted Budget	2010/2011 Planned	2011/2012 Planned	2012/2013 Planned	2013/2014 Planned
\$ 1,700,000	\$ 1,710,000	\$ 1,720,000	\$ 1,730,000	\$ 1,740,000
1,700,000	1,710,000	1,720,000	1,730,000	1,740,000
910,700	927,100	953,100	985,500	1,016,100
990,000	350,000	350,000	400,000	400,000
210,000	248,000	254,900	263,600	271,800
55,000	56,000	57,600	59,600	61,400
30,000	30,500	31,400	32,500	33,500
65,000	72,500	74,500	77,000	79,400
2,260,700	1,684,100	1,721,500	1,818,200	1,862,200
(560,700)	25,900	(1,500)	(88,200)	(122,200)
-	-	-	-	-
-	-	-	-	-
(200,000)	(200,000)	(200,000)	-	-
(760,700)	25,900	(1,500)	(88,200)	(122,200)
4,402,900	3,642,200	3,668,100	3,666,600	3,578,400
\$ 3,642,200	\$ 3,668,100	\$ 3,666,600	\$ 3,578,400	\$ 3,456,200





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.

Risk Management/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

2009/2010

**Revised Adopted Budget
FTEs - Internal Service Funds**

	2007/2008 FTEs	2008/2009 FTEs	2009/2010 FTEs
<u>Employee Benefits Fund</u>			
Administrators	-	-	-
Licensed	-	-	-
Support	1.00	1.00	1.00
Total Employee Benefits Fund FTEs	1.00	1.00	1.00
<u>Central Services Fund (1)</u>			
Administrators	3.00	3.33	3.33
Licensed	-	-	-
Support	11.00	11.00	11.00
Total Central Services Fund FTEs	14.00	14.33	14.33
<u>Technology Fund (2)</u>			
Administrators	71.00	82.34	78.34
Licensed	-	-	-
Support	26.00	28.00	27.00
Total Technology Fund FTEs	97.00	110.34	105.34
<u>Risk Mgmt/Insurance Reserve Fund (3)</u>			
Administrators	7.00	8.00	6.00
Licensed	-	-	-
Support	22.00	22.00	22.00
Total Risk Mgmt/Insurance Reserve Fund FTEs	29.00	30.00	28.00
Total Internal Service Funds FTEs	141.00	155.67	148.67

(1) In 2008/2009, .33 FTE was added to cover portion of Administrator System Architect for Maximo system.

(2) In 2008/2009, the District added FTEs for Voice Over Internet Protocol (VOIP) work, I²(a) Instructional Tracking, Maximo Workorder Administration, E-rate Billing, and Web Strategy work. Technology also reorganized which created FTEs to work on Campus Student Information systems and Education Project management.

In 2009/2010, 5 FTE were eliminated as part of district-wide budget reductions.

(3) In 2008/2009, a Manager FTE was added to increase the effectiveness of the Safety and Security department.

In 2009/2010, the 2 FTE Investigators were moved into Employee Relation's budget in the General Fund due to reorganization of manager responsibilities.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
Employee Benefits Fund
Schedule of Revenues, Expenses and Changes in Retained Earnings

	June 30, 2008 Actual	2008/2009 Revised Budget	June 30, 2009 Estimate
Revenue:			
Insurance premiums	\$ 7,500,020	\$ 7,430,000	\$ 9,336,000
Total Revenues	<u>7,500,020</u>	<u>7,430,000</u>	<u>9,336,000</u>
Expenses:			
Salaries and benefits	57,419	68,100	69,100
Claim losses	5,909,805	5,500,000	5,590,000
Premiums paid	290,749	1,350,000	366,000
Administration	453,291	600,000	510,000
Total Expenses	<u>6,711,264</u>	<u>7,518,100</u>	<u>6,535,100</u>
Income (Loss) from Operations	788,756	(88,100)	2,800,900
Non-Operating Revenues (Expenses):			
Interest revenue	359,696	-	89,900
Interest expense	-	-	-
Total Non-operating Revenue (Expenses)	<u>359,696</u>	<u>-</u>	<u>89,900</u>
Income (Loss) before Operating Transfers	1,148,452	(88,100)	2,890,800
Operating transfer (to) from General Fund	-	-	-
Net Income (loss)	<u>1,148,452</u>	<u>(88,100)</u>	<u>2,890,800</u>
Net Assets (deficit) - beginning	<u>7,549,564</u>	<u>8,698,016</u>	<u>8,698,016</u>
Net Assets (deficit) - ending	<u>\$ 8,698,016</u>	<u>\$ 8,609,916</u>	<u>\$ 11,588,816</u>

Note: The 2008/2009 revenue estimate and the 2009/2010 revenue budget include premium credits from Kaiser Permanente that will fund the Wellness Program and be distributed to employees as incentives in 2009/2010 through 2012/2013.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
Employee Benefits Fund
Schedule of Revenues, Expenses and Changes in Retained Earnings

2009/2010 Revised Adopted Budget	2010/2011 Planned	2011/2012 Planned	2012/2013 Planned	2013/2014 Planned
\$ 9,002,000	\$ 7,322,000	\$ 7,476,000	\$ 7,670,000	\$ 7,923,000
9,002,000	7,322,000	7,476,000	7,670,000	7,923,000
116,700	790,800	870,800	951,600	75,000
6,580,000	6,580,000	6,718,000	6,893,000	7,120,000
360,000	360,000	368,000	378,000	390,000
782,600	883,705	926,372	668,000	690,000
7,839,300	8,614,505	8,883,172	8,890,600	8,275,000
1,162,700	(1,292,505)	(1,407,172)	(1,220,600)	(352,000)
18,000	18,000	18,000	18,000	18,000
-	-	-	-	-
18,000	18,000	18,000	18,000	18,000
1,180,700	(1,274,505)	(1,389,172)	(1,202,600)	(334,000)
-	-	-	-	-
1,180,700	(1,274,505)	(1,389,172)	(1,202,600)	(334,000)
11,588,800	12,769,500	11,494,995	10,105,823	8,903,223
\$ 12,769,500	\$ 11,494,995	\$ 10,105,823	\$ 8,903,223	\$ 8,569,223

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
Central Services Fund
Schedule of Revenues, Expenses and Changes in Retained Earnings

	June 30, 2008 Actuals	2008/2009 Revised Budget	June 30, 2009 Estimate
Revenue:			
Fees, Charges for services and Other Services	\$ 3,694,084	\$ 3,552,800	\$ 3,727,300
Total Revenues	3,694,084	3,552,800	3,727,300
Expenses:			
Salaries and employee benefits	1,115,050	1,117,600	1,137,500
Utilities	4,109	5,000	10,000
Supplies	1,350,268	1,773,300	1,465,000
Repairs and maintenance	423,920	410,000	478,900
Depreciation	362,328	370,700	361,600
Other	1,204	3,000	1,800
Administration	292,431	223,900	251,900
Total Expenses	3,549,310	3,903,500	3,706,700
Income (Loss) from Operations	144,774	(350,700)	20,600
Non-Operating Revenues (Expenses):			
Interest revenue	21,210	4,000	4,000
Interest expense	-	-	-
Gain (loss) on sale of fixed assets	-	(5,000)	-
Total Non-operating Revenue (Expenses)	21,210	(1,000)	4,000
Net Income (loss)	165,984	(351,700)	24,600
Net Assets (deficit) - beginning	1,640,613	1,806,597	1,806,597
Net Assets (deficit) - ending	\$ 1,806,597	\$ 1,454,897	\$ 1,831,197

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
Central Services Fund
Schedule of Revenues, Expenses and Changes in Retained Earnings

2009/2010 Revised Adopted Budget	2010/2011 Planned	2011/2012 Planned	2012/2013 Planned	2013/2014 Planned
\$ 3,816,000	\$ 3,816,000	\$ 3,896,100	\$ 3,997,400	\$ 4,129,300
<u>3,816,000</u>	<u>3,816,000</u>	<u>3,896,100</u>	<u>3,997,400</u>	<u>4,129,300</u>
1,179,300	1,168,900	1,193,400	1,224,400	1,264,800
10,600	10,600	10,800	11,100	11,500
1,578,800	1,578,800	1,612,000	1,653,900	1,708,500
494,200	494,200	504,600	517,700	534,800
268,700	285,100	305,500	293,000	335,000
2,000	2,000	2,000	2,100	2,200
258,900	258,900	264,300	271,200	280,100
<u>3,792,500</u>	<u>3,798,500</u>	<u>3,892,600</u>	<u>3,973,400</u>	<u>4,136,900</u>
23,500	17,500	3,500	24,000	(7,600)
2,000	2,000	2,000	2,100	2,200
-	-	-	-	-
-	-	-	-	-
<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,100</u>	<u>2,200</u>
25,500	19,500	5,500	26,100	(5,400)
<u>1,831,200</u>	<u>1,856,700</u>	<u>1,876,200</u>	<u>1,881,700</u>	<u>1,907,800</u>
<u>\$ 1,856,700</u>	<u>\$ 1,876,200</u>	<u>\$ 1,881,700</u>	<u>\$ 1,907,800</u>	<u>\$ 1,902,400</u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
Technology Fund
Schedule of Revenues, Expenses and Changes in Retained Earnings

	June 30, 2008 Actual	2008/2009 Revised Budget	June 30, 2009 Estimate
Revenue:			
General Fund Billings	\$ 10,807,700	\$ 13,101,000	\$ 13,526,300
Additional Transfer - Telecom & Operating	2,282,500	2,282,500	3,294,200
Other	1,959,184	1,082,000	1,445,900
General Fund Transfer - Infrastructure	2,400,000	2,450,000	2,450,000
Total Revenues	17,449,384	18,915,500	20,716,400
Expenses:			
Salaries and employee benefits	8,964,255	10,666,200	9,819,900
Utilities	42,204	58,000	37,500
Supplies	473,512	518,800	255,000
Repairs and maintenance	1,676,430	3,036,400	2,635,100
Depreciation	3,115,788	3,450,000	3,312,500
Other	29,217	17,500	17,900
Administration	2,812,095	2,209,200	3,157,700
Total Expenses	17,113,501	19,956,100	19,235,600
Income (Loss) from Operations	335,883	(1,040,600)	1,480,800
Non-Operating Revenues (Expenses):			
Interest revenue	-	-	-
Interest expense	(38,883)	(75,000)	(25,000)
Gain (loss) on sale of fixed assets	-	-	(500,700)
Total Non-operating Revenue (Expenses)	(38,883)	(75,000)	(525,700)
Income (Loss) before Operating Transfers	297,000	(1,115,600)	955,100
Contributed Capital - Capital Reserve	-	-	-
Net Income (loss)	297,000	(1,115,600)	955,100
Net Assets (deficit) - beginning	8,278,171	8,575,171	8,575,171
Net Assets (deficit) - ending	\$ 8,575,171	\$ 7,459,571	\$ 9,530,271

Notes: Planned spend down of net assets is expected after 2006/2007, due to the planned capitalization of projects.

For 2009/2010, \$1,100,000 in a one-time BFR proposal is included to continue site-based tech support at the schools. \$383,000 was also funded in an on-going proposal for maintenance agreement increases.

For 2008/2009, \$726,300 in ongoing and \$1,822,620 in one-time BFR proposals have been funded. These proposals include ETAP funding, staff development, maintenance agreement cost increases and the District web site reengineering project.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1

2009/2010

Revised Adopted Budget

Technology Fund

Schedule of Revenues, Expenses and Changes in Retained Earnings

2009/2010 Revised Adopted Budget	2010/2011 Planned	2011/2012 Planned	2012/2013 Planned	2013/2014 Planned
\$ 13,107,800	\$ 11,780,000	\$ 12,027,400	\$ 12,340,100	\$ 12,660,900
2,282,500	2,282,500	2,282,500	2,282,500	2,282,500
1,479,100	1,450,000	1,650,000	1,850,000	2,050,000
2,450,000	2,450,000	2,450,000	2,450,000	2,450,000
<u>19,319,400</u>	<u>17,962,500</u>	<u>18,409,900</u>	<u>18,922,600</u>	<u>19,443,400</u>
10,796,900	10,706,900	10,931,700	11,215,900	11,507,500
45,900	45,900	45,900	45,900	45,900
315,600	307,000	309,000	310,000	310,001
2,557,000	2,608,100	2,660,300	2,713,500	2,767,800
3,264,600	3,300,000	2,780,000	2,100,000	2,100,000
23,300	18,500	19,000	19,500	19,500
4,503,100	2,350,000	2,500,000	2,900,000	3,200,000
<u>21,506,400</u>	<u>19,336,400</u>	<u>19,245,900</u>	<u>19,304,800</u>	<u>19,950,701</u>
(2,187,000)	(1,373,900)	(836,000)	(382,200)	(507,301)
-	-	-	-	-
(75,000)	(125,000)	(135,000)	(150,000)	(150,000)
-	-	-	-	-
<u>(75,000)</u>	<u>(125,000)</u>	<u>(135,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>
<u>(2,262,000)</u>	<u>(1,498,900)</u>	<u>(971,000)</u>	<u>(532,200)</u>	<u>(657,301)</u>
-	-	-	-	-
(2,262,000)	(1,498,900)	(971,000)	(532,200)	(657,301)
9,530,300	7,268,300	5,769,400	4,798,400	4,266,200
<u>\$ 7,268,300</u>	<u>\$ 5,769,400</u>	<u>\$ 4,798,400</u>	<u>\$ 4,266,200</u>	<u>\$ 3,608,899</u>

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
Risk Management / Insurance Reserve Fund
Schedule of Revenues, Expenses and Changes in Retained Earnings

	June 30, 2008 Actuals	2008/2009 Revised Budget	June 30, 2009 Estimate
Revenue:			
Fees, Charges for services and Other			
Insurance premiums	\$ 10,351,376	\$ 1,000,000	\$ 898,200
Services	42,539	50,000	62,000
Total Revenues	10,393,915	1,050,000	960,200
Expenses:			
Salaries & Benefits	1,859,054	2,045,500	2,010,000
Depreciation	21,712	50,000	26,900
Premiums	1,180,577	2,315,000	2,024,000
Claim losses	10,805,588	3,281,500	3,341,500
Administration	365,692	463,100	424,600
Total Expenses	14,232,623	8,155,100	7,827,000
Income (Loss) from Operations	(3,838,708)	(7,105,100)	(6,866,800)
Non-Operating Revenues (Expenses):			
Interest revenue	259,262	100,000	64,800
Interest expense	-	-	-
Gain (loss) on sale of fixed assets	(14,240)	(25,000)	(7,000)
Total Non-operating Revenue (Expenses)	245,022	75,000	57,800
Income (Loss) before Operating Transfers	(3,593,686)	(7,030,100)	(6,809,000)
Operating transfer from General Fund	6,459,300	7,039,300	7,039,300
Net Income (loss)	2,865,614	9,200	230,300
Net Assets (deficit) - beginning	3,117,420	5,983,034	5,983,034
Net Assets (deficit) - ending	\$ 5,983,034	\$ 5,992,234	\$ 6,213,334

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1
2009/2010
Revised Adopted Budget
Risk Management / Insurance Reserve Fund
Schedule of Revenues, Expenses and Changes in Retained Earnings

2009/2010 Revised Adopted Budget	2010/2011 Planned	2011/2012 Planned	2012/2013 Planned	2013/2014 Planned
\$ 1,031,000	\$ 1,051,300	\$ 1,071,800	\$ 1,092,500	\$ 1,113,400
62,000	62,600	63,200	63,800	64,400
<u>1,093,000</u>	<u>1,113,900</u>	<u>1,135,000</u>	<u>1,156,300</u>	<u>1,177,800</u>
1,935,500	1,935,500	1,976,100	2,027,500	2,094,400
27,000	27,300	27,600	27,900	28,200
2,115,000	2,125,600	2,146,900	2,168,400	2,190,100
3,196,000	3,212,000	3,244,100	3,276,500	3,309,300
490,000	492,500	495,000	497,500	500,000
<u>7,763,500</u>	<u>7,792,900</u>	<u>7,889,700</u>	<u>7,997,800</u>	<u>8,122,000</u>
(6,670,500)	(6,679,000)	(6,754,700)	(6,841,500)	(6,944,200)
13,000	13,000	13,000	13,000	13,000
-	-	-	-	-
-	-	-	-	-
<u>13,000</u>	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>
(6,657,500)	(6,666,000)	(6,741,700)	(6,828,500)	(6,931,200)
<u>6,751,400</u>	<u>6,826,400</u>	<u>6,901,400</u>	<u>6,976,400</u>	<u>7,051,400</u>
93,900	160,400	159,700	147,900	120,200
<u>6,213,300</u>	<u>6,307,200</u>	<u>6,467,600</u>	<u>6,627,300</u>	<u>6,775,200</u>
<u>\$ 6,307,200</u>	<u>\$ 6,467,600</u>	<u>\$ 6,627,300</u>	<u>\$ 6,775,200</u>	<u>\$ 6,895,400</u>



Glossary

2005A Building Fund – Capital Projects: This fund is used to manage the construction of capital facilities from proceeds of the bonds that were issued in December, 2004.

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

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

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

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

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

Amendment 23: Amendment to the State Constitution approved by the voters in November 2000. This amendment requires that the state fund public education at a minimum of growth plus inflation plus one percent for the next ten years beginning with fiscal 2001/2002 and thereafter at growth plus inflation.

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

ARRA: American Recovery and Reinvestment Act of 2009.

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

Asset: Resources owned or held which have monetary value.

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

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

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

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

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

Basis of budgeting: Method used to determine when revenues and expenditures are recognized for budgetary purposes.

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

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

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

Budget amendment: Modification of the adopted budget. Budget amendments must be approved by the Board of Education.

Budget transfer: The movement of budget dollars from one fund to another.

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

Budgeting for Results: A unique budgeting process that ties the goals of the district's Strategic Plan to available resources through the approval of submitted proposals.

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

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

Capital outlay: Expenditures for real and personal property that have substantial cost and usefulness for more than one year.

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

Carry forward: Re-appropriated funds not spent in previous years.

Cash flow: The dollars flowing into and out of the district.

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

CCHE: Colorado Commission on Higher Education

CDE: Colorado Department of Education

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

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

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

CIP: Capital Improvement Plan / current bond program 2005-2010.

Communications Team: Responsible for developing and implementing an internal/external communications plan related to Budgeting for Results.

Compensation: Salary and benefits paid to employees for their services.

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

COLA: Cost of Living Adjustment – An adjustment of the compensation rates.

C.R.S: Colorado Revised Statute.

CSEA: Classified School Employees Association.

CSAP: Colorado Student Assessment Program.

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

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

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

Direct cost: An identified cost with a specific objective and not a common, joint or collective purpose.

Discretionary programs: Programs that are not mandated by law or any other authority.

DLEA: Department of Learning and Educational Achievement.

Early retirement: Typically the savings from the retirement of more senior, experienced and therefore higher paid certificated employees is used to cover the step and level increases for the remaining certificated employees.

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

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.

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

ESL: English as a Second Language. A mandated program.

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

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

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

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

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

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

FTE count: Calculation of total students with kindergarten age and part-time students counted as one-half pupil.

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.

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.

Generally accepted accounting principles (GAAP): Conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

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

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

I²a: Instruction/Intervention Assessment Project – Division of Instruction project to support curriculum, instruction, and assessment in schools. In 2006/07 an assessment program was piloted through the BFR process.

IBNR: Insurance claims Incurred But Not Reported.

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

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

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

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

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

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

JCAA: Jefferson County Administrators' Association

JCAPP: Jefferson County Adolescence Parenting Program

JCEA: Jefferson County Education Association

LAN: Local Area Network

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

Levels: Salary increases for licensed staff based on achieving post secondary educational milestones.

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

Local share: The local share includes revenue from property taxes and specific ownership taxes.

Major governmental funds: The General Fund, Debt Service Fund, Capital Project Fund including the 2005A Bond Fund are considered major funds for reporting on the annual audited financial statements.

MAN: Metropolitan Area Network

Mandated programs: Programs that are imposed by law or another authority. Examples of mandated programs include special education, ESL (English as a Second Language), and services to expelled students.

Mandatory transfers: State statute required transfers to the Capital Reserve Fund and the Insurance Reserve Fund.

MAXIMO: A work order system to track the cost of service/maintenance requests.

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

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

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

NCLB: No Child Left Behind – federal legislation

Non-major governmental funds: The Special Revenue Funds are considered non-major governmental funds for reporting the annual audited financial statements. The Special Revenue Funds include the Grants Fund and the Campus Activity Fund.

OCR: Office of Civil Rights

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

On-line students: Students enrolled in an on-line education program providing sequential program instruction to educate a child who resides in Colorado through services accessible on the World Wide Web and monitored by a district coordinator and a site coordinator. If an on-line program is provided by a charter school, the site coordinator has the sole responsibility for monitoring the program.

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

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

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

Out of District Placement (OODS): Placement of students to facilities out of the District.

PERA: Public Employees Retirement Association

Per pupil funding: The amount that results from combining the statewide base revenue with the components of the formula. The per pupil funding is multiplied by student enrollment to determine funding, before accounting for on-line and at-risk students.

PPR: Per-Pupil Revenue - the amount of funding the state provides per student.

PPOR Per-Pupil Operating Revenues - the per-pupil revenue less the minimum mandatory transfers into the capital reserve or risk management/insurance reserve funds.

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

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

Program: A group of closely related activities or services provided by an organization within the District. Programs produce some type of measurable result. The activities or services can be mandatory or discretionary.

QMOE (Qwest Metro Optical Ethernet) – QMOE service combines the power of Ethernet and optical technologies across metropolitan area networks (MANs) to provide low-cost, scalable and secure bandwidth. QMOE provides local area network (LAN to LAN) connectivity between two or more customer locations within a metro area and is suitable for data applications that include data file transfer, internet access, of-site data storage and access to hosting, outsourced mail and file server service, and outsourced application service. The service is also well suited to voice and video applications.

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

Section 504: Section 504 of the Rehabilitation Act of 1973 requires all schools receiving federal funds to provide appropriate accommodations for any student with an impairment that substantially limits one or more major life activities. This civil rights law's purpose is to ensure that students with qualifying disabilities have equal access to school facilities, curriculum and that they can demonstrate knowledge of the curriculum. Unlike special education, no specific federal or state funding is provided for supporting a district's Section 504 work. Therefore, implementing most accommodations is the responsibility of regular classroom teachers. Additional, Section 504 provides eligible students detailed rights and due process protection.

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

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

Stakeholder Panel: Representatives of interest groups provide input, feedback and advice on components of the budget process.

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

Statewide base per pupil funding amount: The dollar amount to which the factors are applied in determining the per pupil funding level.

Stimulus Funds: One time funds allocated by the Federal government. These funds will be distributed over two years and will be gone after that. The funds are to be spent quickly to save jobs, improve student achievement, improve teacher effectiveness, and provide intensive support and interventions for the lowest-performing schools.

Strategic Investment Fund: The Board of Education has agreed to set aside \$3 million a year for one-time investment in programs or initiatives that improve student achievement.

Steps: Salary increases based of years of service. Typically, each year of service equates to one step.

Strategies: Developed in the 2006/2007 Budgeting for Results process to efficiently and effectively achieve desired results.

Supplemental Appropriation: A supplemental appropriation resolution can be adopted by the governing board if modifications to the adopted budget are required. An example would include when additional revenues are received by the District.

TABOR reserves: The Amendment passed by Colorado voters requires school districts set aside 3 percent of the annual revenue increase. Jeffco Public Schools currently has about \$14 million in TABOR reserves. The district can spend the interest on this reserve account.

TAN: Tax Anticipation Notes. Since the majority of taxes are not disbursed to school districts until the spring of each fiscal year, rather than borrow the necessary funds to operate and pay interest, Jeffco Public Schools sells notes through investment banking firms and earns a modest interest rate.

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

Total program: Per pupil funding multiplied by the number of pupils, plus on-line and at-risk funding.

Variable costs: Costs that vary with an objective such as enrollment. Examples are teacher salaries and mileage.

WAN: Wide Area Network