



*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](http://www.jeffcopublicschools.org)

**Executive Summary  
of the  
Adopted Budget  
July 1, 2010 – June 30, 2011**

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





2010/2011  
Adopted  
Budget

Presented to the Board of Education  
May 6, 2010  
Adopted by the Board of Education  
June, 3, 2010

- Dave Thomas ..... President
- Jane Barnes ..... First Vice President
- Laura Boggs ..... Second Vice President
- Paula Noonan ..... Treasurer
- Robin Johnson..... Secretary
  
- Dr. Cynthia Stevenson ..... Superintendent

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





GOVERNMENT FINANCE OFFICERS ASSOCIATION

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

For the Fiscal Year Beginning

**July 1, 2009**

President

Executive Director



**Association of School Business Officials International**



This Meritorious Budget Award is presented to

**Jefferson County Public School District**

for excellence in the preparation and issuance  
of its school system budget  
for the Fiscal Year 2009-2010.

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

*Evin Green*  
President

*John D. Musso*  
Executive Director



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*Building Bright Futures*

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June 30, 2010

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 2010/2011 Budget as adopted by the Board of Education on June 3, 2010. You have led a thoughtful and engaging process in the development of this budget. Staff has facilitated meetings and presentations, engaging more than 3,000 participants, including citizens, parents, staff and community, incorporating their thinking and expectations regarding the allocation of district resources. The process began with School and Department Budget Committees and finished with the final Public Hearing on June 3rd.

The district continues to be a strategically-managed, financially-sound organization. The 18 months of economic turbulence and resulting recession have negated state and local funding at unprecedented levels. Although various reports suggest the U. S. national economy may be on the verge of recovery, the recovery for governmental agencies will continue to lag for the next 18 – 24 months.

Important key messages shared throughout the budget development process follow:

**Jeffco is not alone in the budget crisis.** All school districts across the nation are facing these challenging times. Colorado education funding will be cut more than 6.3 percent for the 2010/2011 school year. Whether you reside in Douglas County where approximately 350 positions will be eliminated, or Littleton Public Schools, where on top of 52 teaching position eliminations there will likely be furlough days and benefit impacts, school districts will see the economic impacts on public education.

*“From coast to coast, public schools face the threat of tens of thousands of layoffs this year in a fiscal crunch likely to result in larger class sizes and fewer programs to help students in need.*

*Reports of deep staffing and service cuts are emerging in several states including California, Illinois, New Jersey, as school officials say that finances have been stretched to the breaking point.”*

*The Washington Post  
April 21, 2010*

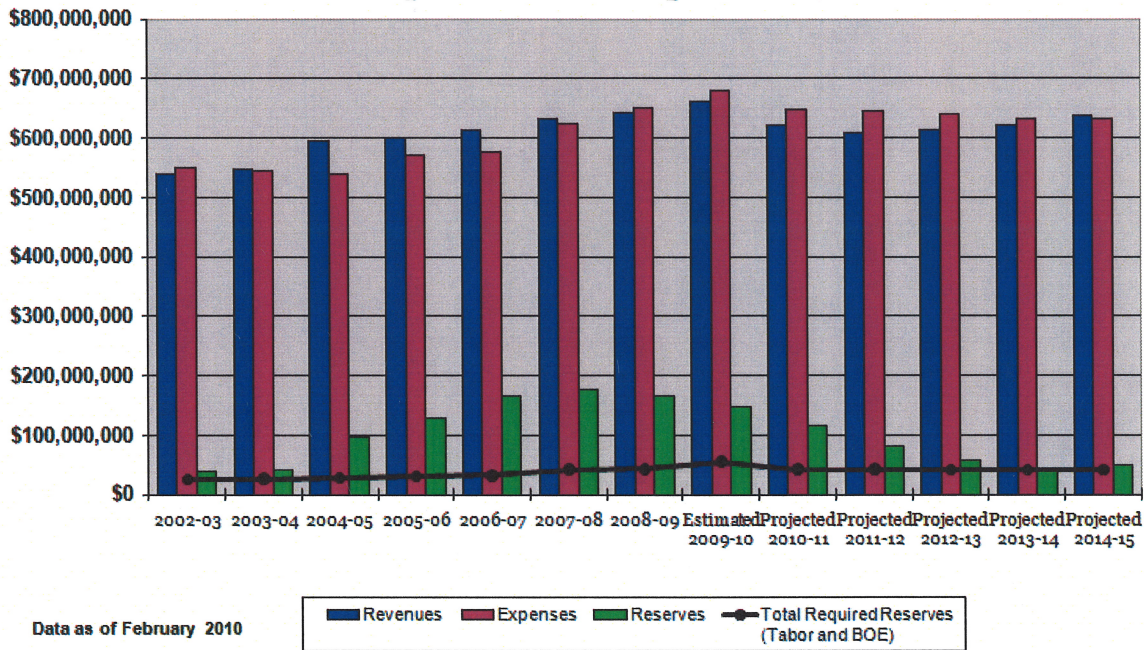
*Our Mission: To provide a quality education that prepares all children for a successful future.*

*“School districts around the country, forced to resort to drastic money-saving measures, are warning hundreds of thousands of teachers that their jobs may be eliminated in June. The districts have no choice, they say, because their usual sources of revenue – state money and local property taxes – have been hit hard by the recession. In addition, federal stimulus money earmarked for education has been mostly used up this year.”*

*The New York Times  
April 20, 2010*

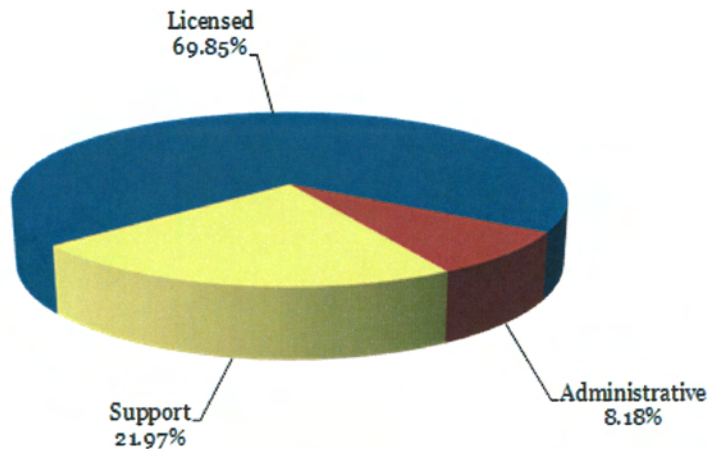
**Jeffco Public Schools is financially better positioned than most districts.** Fortunately, strategic planning and conservative spending has mitigated impacts, or at least delayed impacts from the turbulent economy. The district’s plan to build up reserves has put Jeffco in a stronger position to take on existing challenges. Reserve balances do provide temporary mitigation of reduction requirements. Without reserves, the district would likely be implementing more than \$50.0 M of reductions in 2010/2011.

**Revenue, Expenses, and Reserves  
Including Future Planned Budget Reductions**



**Jeffco will look different.** We have been trimming the budget for the past 6 years. Prior to 2010/2011, the district eliminated, trimmed and/or cut departmental and school expenditures by more than \$40.0 M. District staff have worked to identify savings and efficiencies for several years. There are no longer cushions or contingencies available to facilitate easy reductions that will not impact the classroom. All areas of the organization will be impacted by required reductions.

As demonstrated below, almost 70% of compensation expenditures are for our licensed staff – teachers. With a total Adopted 2010/2011 General Fund budget of more than \$650.0 M, more than \$539.0 M goes toward compensation. When looking for savings in compensation expenditures, there are only a few variables: number of positions, number of days worked and level of compensation.



**The Adopted Budget was developed to incorporate the following:**

**School Finance Act**

Senate Bill 10-1369 legislates changes to the School Finance Act. Although the 2009/2010 School Finance Act included several changes, SB10-1369 (2010/2011) focuses on funding levels and methodology for funding calculations. Based on information provided by the Colorado Department of Education, Jeffco’s revenue from the School Finance Act will drop from \$562.0 M (2009/2010) to \$540.0 M (2010/2011). The decline is primarily driven by the negative adjustment factor included in the Bill compounded by a projected slight decline in 2010/2011 enrollment.

**Reserves**

We are planning to end the 2009/2010 school year with approximately \$137.0 M in reserves. Again, the district has intentionally built up these reserves and a plan for strategically spending down reserves over the next three years is in place. We must consistently communicate that reserves are one-time funds that in the future cannot be committed (spent) on on-going costs such as compensation. Spending one-time funds for ongoing expenditures would be financially irresponsible.

## **Reductions**

This adopted budget incorporates \$13.8 M in reductions including 136.1 fewer FTEs. Similar to the 2009/2010 Budget, the majority of the reductions in FTEs can be managed via attrition. We will work to reduce elementary and middle school staffing while maintaining contractually desired class size ranges. All school levels will face the elimination of workload relief funds (approximately \$10K per school), along with decreases in per pupil allocations and support staff. A complete list with reductions can be found on page 37. The second year of Stimulus funds provides some layers of mitigation for reductions. Deep reductions in central departments won't go unnoticed as technology support, facility maintenance, central instructional support and other available services will decrease.

## **Stimulus Funds - American Recovery and Reinvestment Act of 2009**

On the bright side, the district has received Stimulus Funding for 2009/2010 and 2010/2011. The use of these funds is restricted to IDEA and Title I related expenditures, so although we expect a \$25.0 M infusion over 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. The district's website provides information on 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 142.

## **Compensation**

Compensation is 83 percent of the district's total General Fund budget, so ongoing compensation decisions do have long term impacts. The district has finalized settlements with the teacher's union (JCEA), and the Classified School Employees Association (CSEA). This Adopted Budget includes 2010/2011 step, level and variable pay increases for the district. The settlements with JCEA and CSEA include a two-year component that freezes steps and cost of living adjustments in 2011/2012. The two-year agreement will significantly assist in economic challenges anticipated for 2011/2012. There is no cost of living increase assumed for 2010/2011 or for any out-year projections. Step and variable pay increases are not included in the 2011/2012 nor the 2012/2013 assumptions. Salary level movement increases (salary increases for licensed staff based on achieving post secondary educational milestones) are the only salary increases included in both 2011/2012 and 2012/2013 assumptions.

The district, by legislative mandate, will be required to increase its employer contribution to PERA by 0.9 percent again in the 2010/2011 school year. This increase is part of compensation and contributes to ensuring the retirement system for our employees' future can remain sound. By the end of the 2010/2011 school year, Jeffco's legislatively mandated employer contribution to PERA will

be at 14.75 percent. By the year 2017, by legislative mandate, employer contributions to PERA will exceed 20 percent.

### **Budgeting for Results**

The 2010/2011 budget development process was focused on the balancing of resources and the prioritization of necessary reductions. There were no funds or resources available to engage in the Budgeting for Results process for the 2010/2011 Budget. Any new initiatives and/or ongoing implementation of new programs were managed with appropriated funds and savings in existing programs. As programs are reviewed in the development of future budgets, the principles of Budgeting for Results will be incorporated.

### **Proceed with Caution**

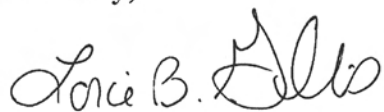
This adopted budget incorporates the most current information available. Projections at the State level continue to vary between the Office of State Planning and Budget (OSPB) and Legislative Council. Despite the signs of economic recovery, it will likely be more than 4 years before Jeffco revenues return to 2009/2010 levels. Fortunately, the current planned spend down of reserves is financially responsible and considers future anticipated/forecasted economic turbulence. Our best hope is to receive better economic information in the next twelve to eighteen months. Our likely reality is that the current economic challenges will continue into the near future. Fortunately, we are financially positioned to weather what is on the radar.

### **Budget Process**

Public hearings were held on May 13th and June 3<sup>rd</sup> 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

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

Sincerely,



Lorie Gillis  
Chief Financial Officer





## Introduction

### Demographics

Jefferson County School District, R-1 is the largest school district in the State of Colorado serving nearly 85,000 students annually and is the 35th largest district in the nation<sup>1</sup>. 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 153 schools, bus terminals, stadiums, district offices, and operational and training facilities. There are 94 elementary schools, 19 middle schools, 17 high schools, 14 charter schools, and 10 option schools.

The district is also the largest employer in Jefferson County with over 14,000 full and part-time employees including substitute and temporary employees of nearly 2,000. Of that 14,000 total, there are nearly 5,400 licensed staff of which 62 percent have Master's Degrees or higher.

### Overview

Like all school districts in Colorado, Jeffco has been challenged in our annual budget development for 2010/2011. Due to the state of the economy and several other financial factors, the State of Colorado is continuing to face financial instability and was forced to make mid-year funding rescissions during 2009/2010 and dramatic adjustments to the 2010/2011 budget which has resulted in a sizeable reduction in 2010/2011 funding for K-12 public education.

The American Recovery and Reinvestment Act of 2009 (ARRA) is also a significant component of the 2010/2011 budget. The federal ARRA package has allocated large sums of money to public education. These grant funds are one-time funds to be allocated over two years that are to be used for very specific purposes. Jeffco is being very mindful of the planned use of these funds. 2010/2011 is the second of the two years that these funds will be allocated. After the 2010/2011 school year, this funding will be gone. 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:

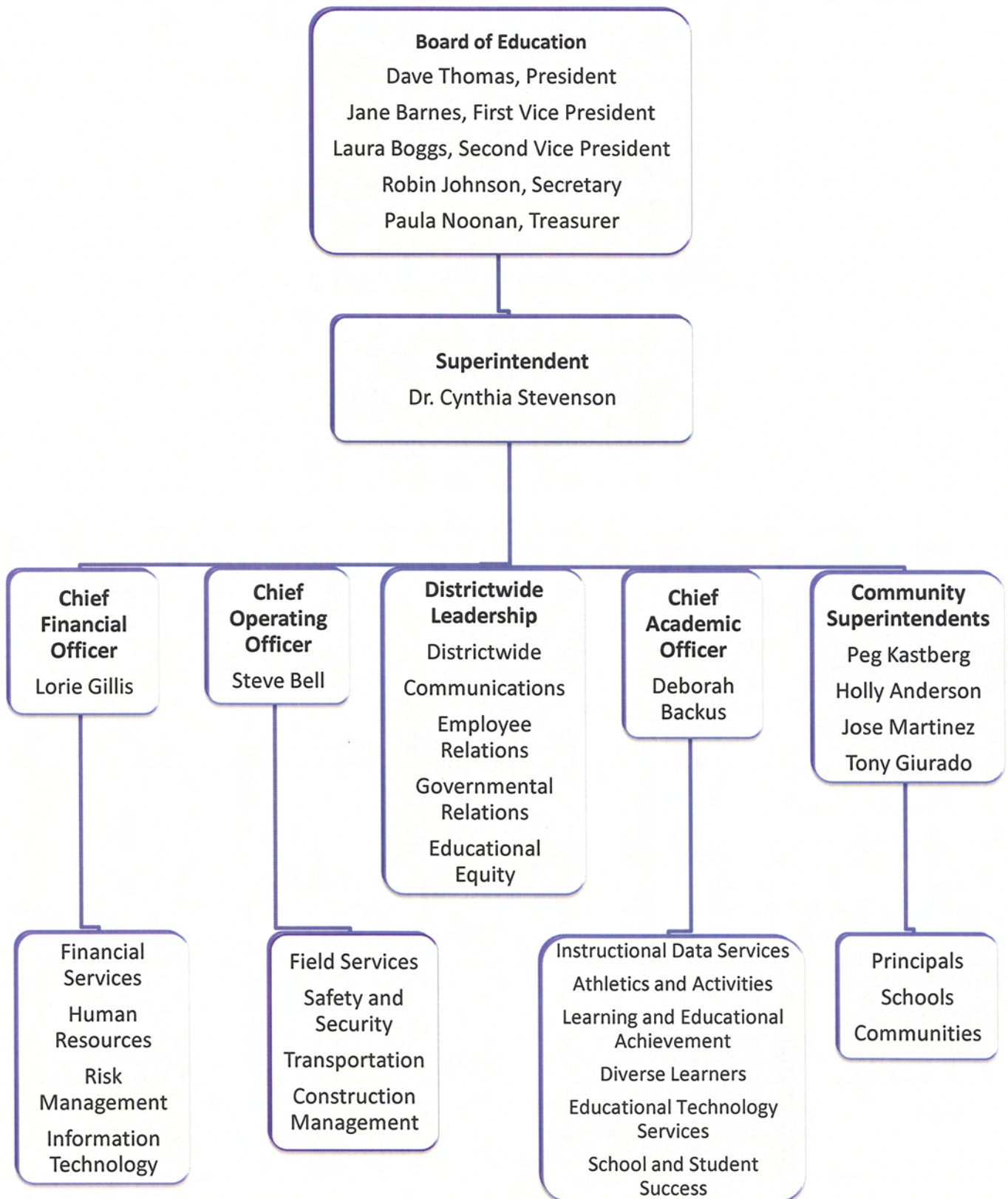
- ✦ An overview of the organization
- ✦ The mission, objectives, and values of the district
- ✦ A summary of the financial status of the district
- ✦ Initiatives, proposals, and reductions
- ✦ A summary of staffing

For detailed information beyond this Executive Summary, the reader can reference the unabridged 2010/2011 budget document which will be available after August 2010.

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<sup>1</sup> National Center for Educational Statistics 2006-2007 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 21<sup>st</sup> 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, along with the budget development process, further aligns resources with the district's mission of providing a quality education that prepares all children for a successful future. 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, businesses, higher education, city/county governments, employee organizations, and school accountability committees. The purpose of the Strategic Planning Advisory Council is to:

- 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.

## **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

### 1. Determine Available Funding

The School Finance Act, along with property tax revenue and voter approved mill levy revenues generate the majority of district revenues. Enrollment and inflationary changes are woven into projections to provide financially sound and conservative funding parameters. The State of Colorado rescinded \$ 13.3 M from Jeffco's funding during 2009/2010. Revenue that makes up the state portion of Jeffco's funding for 2010/2011 is projected to be at least \$ 20.0 M less than it was in 2009/2010. There are also decreases in other revenue sources and increases in operational costs which have demanded budget reductions and the use of cash reserves in order to balance the budget.

### 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 the Budgeting 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. Create a Broad and Far-Reaching Grassroots Effort

For the development of the 2010/2011 budget, the district held Jeffco Budget Week. This process involved a cross functional committee from every school and every department. These committees met, prioritized, and suggested items for budget reductions through a structured survey and free-form suggestions. All of these surveys were summarized and passed on to the next stage in the development process which was the Budget Workgroups.

### 4. Budget Workgroups

Department leaders along with representatives from staff, professional associations, and parents convened for budget workgroups. These groups reviewed and discussed the results from Jeffco Budget Week. They went on to identify reductions totaling 8 percent of their own specific budgets to be implemented over the next two years. They also prioritized their list of reductions. A Budget Workgroup convened for each of the following areas: Support Services, Business Services, Division of Instruction, District Leadership, and each school level (elementary, middle, and high).

### 5. Budget Advisory Committee

Next, the Budget Advisory Committee was brought in to consolidate the thinking of the individual Budget Workgroups. They reviewed the complete reduction list which had been compiled and prioritized into one comprehensive list of reductions by district Cabinet. The Budget Advisory Committee also provided input on future reductions, planned expenditures, systemic operational changes, and current public perception.

### 6. Board of Education Direction

Decisions were made based on the Strategic Plan and Ends Policies of the Board of Education.

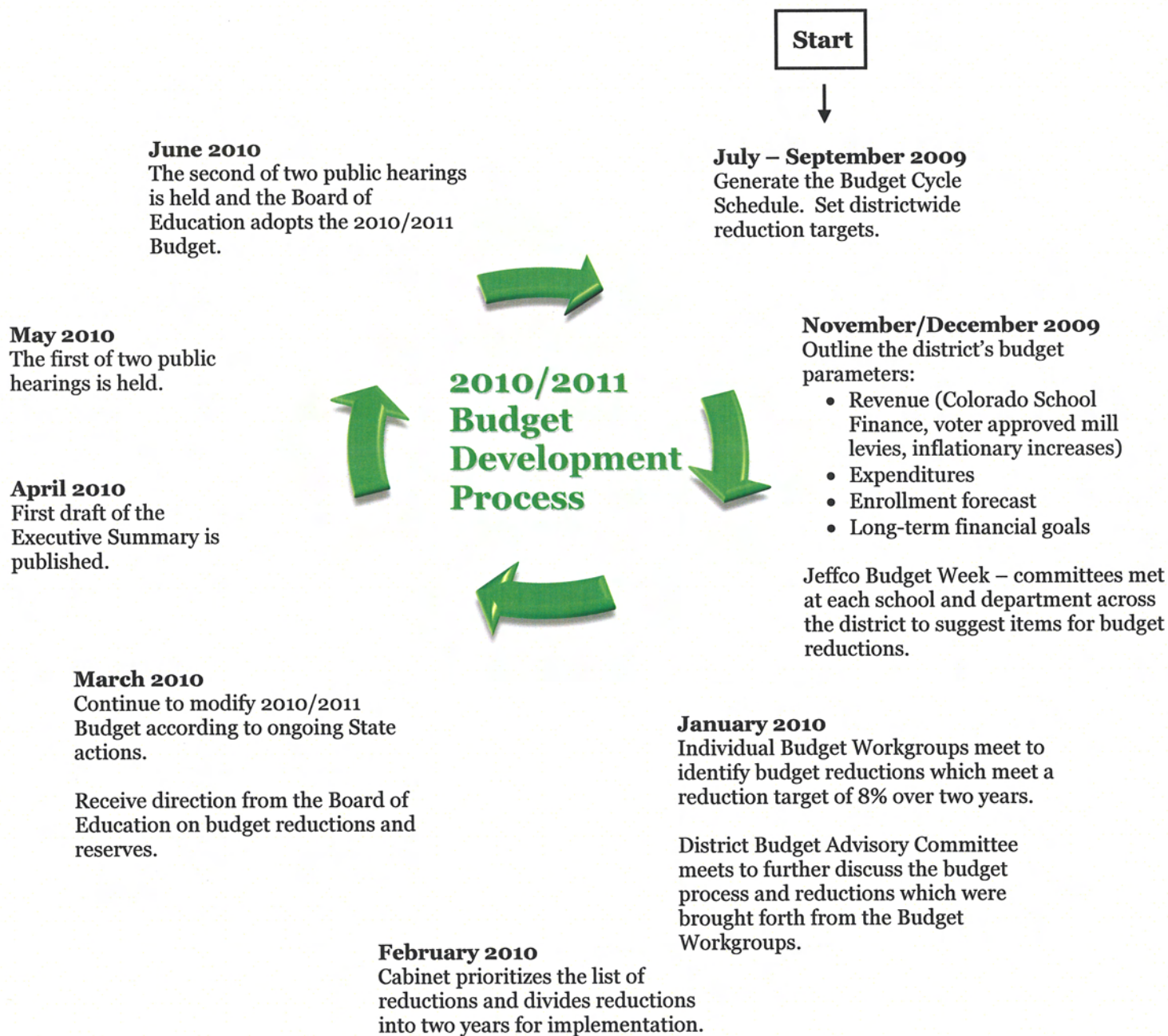
### 7. Public Input Process

Board of Education Public Hearing – Thursday, May 13, 2010  
Board of Education Public Hearing – Thursday, June 3, 2010  
Board of Education adopts the 2010/2011 Budget – Thursday, June 3, 2010

This process coordinated the input and feedback of more than 3,000 people which reflects the district's commitment to communication and transparency.



## Budget Development Cycle and Calendar

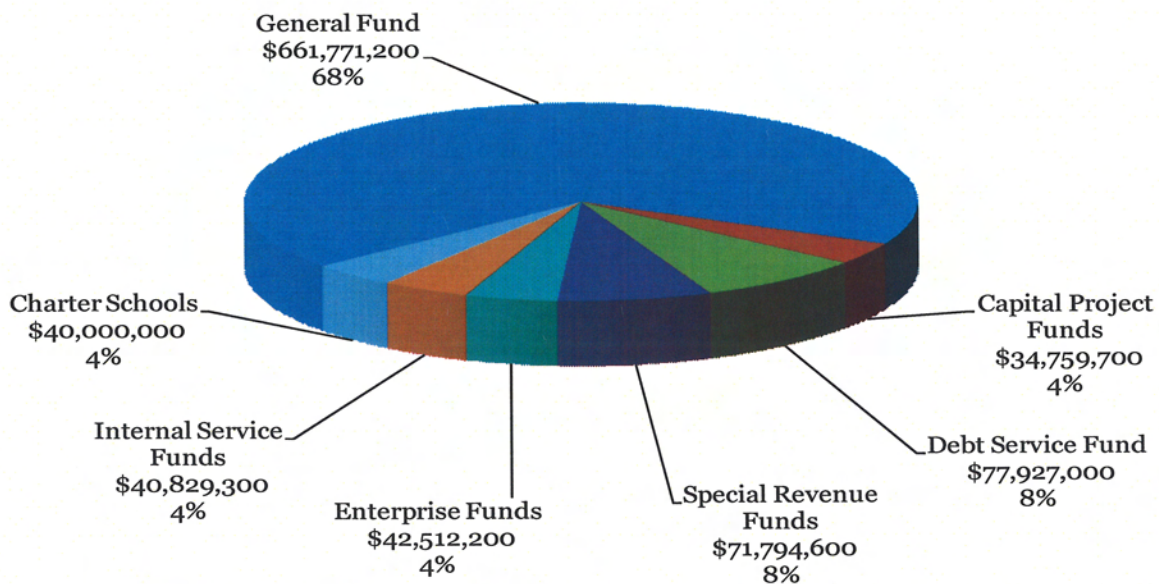


## Description of Funds

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

### 2010/2011 Total Appropriation by Fund Type



**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**2010/2011**  
**Adopted Budget**  
**Summary of Fund Balances, Sources and Uses of Funds**

<b>Fund</b>	<b>Estimated Beginning Fund Balance 2010/2011</b>	<b>Revenue &amp; Other Sources</b>	<b>Transfers In</b>	<b>Total Revenue &amp; Sources of Funds</b>
<b>General Fund</b>	\$ 137,251,200	\$ 624,922,000	\$ -	\$ 624,922,000
<b>Capital Project Funds</b>				
Capital Reserve Fund	18,174,500	650,000	23,208,000	23,858,000
<b>Debt Service Fund</b>	68,104,200	81,975,000	-	81,975,000
<b>Special Revenue Funds</b>				
Campus Activity Fund	9,482,300	23,515,200	700,000	24,215,200
Grants Fund	1,283,000	47,430,000	-	47,430,000
<b>Enterprise Funds</b>				
Food Services Fund	7,199,800	24,580,000	-	24,580,000
Child Care Fund	3,728,500	10,859,200	4,226,100	15,085,300
Property Management Fund	3,900,800	1,645,000	-	1,645,000
<b>Internal Service Funds</b>				
Employee Benefits Fund	12,737,600	7,090,000	-	7,090,000
Central Services Fund	1,864,400	3,636,700	-	3,636,700
Technology Fund	10,062,500	15,647,400	2,450,000	18,097,400
Risk Management/Insurance Reserve Fund	6,074,900	2,484,000	6,627,500	9,111,500
<b>Charter Schools</b>	9,000,000	6,000,000	34,088,000	40,088,000
<b>Total All Funds</b>	<b>\$ 288,863,700</b>	<b>\$ 850,434,500</b>	<b>\$ 71,299,600</b>	<b>\$ 921,734,100</b>

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**2010/2011**  
**Adopted Budget**  
**Summary of Fund Balances, Sources and Uses of Funds**

<b>Total Available</b>	<b>Total Expenditures, Other Uses &amp; Transfers Out</b>	<b>Estimated Ending Fund Balance 2010/2011</b>	<b>Total Appropriation 2010/2011</b>	<b>Non-Appropriated Reserves</b>
\$ 762,173,200	\$ 661,771,200	\$ 100,402,000	\$ 661,771,200	\$ 100,402,000
42,032,500	34,759,700	7,272,800	34,759,700	7,272,800
150,079,200	77,927,000	72,152,200	77,927,000	72,152,200
33,697,500	24,394,600	9,302,900	24,394,600	9,302,900
48,713,000	47,400,000	1,313,000	47,400,000	1,313,000
31,779,800	25,663,900	6,115,900	25,663,900	6,115,900
18,813,800	15,244,000	3,569,800	15,244,000	3,569,800
5,545,800	1,604,300	3,941,500	1,604,300	3,941,500
19,827,600	8,064,100	11,763,500	8,064,100	11,763,500
5,501,100	3,754,400	1,746,700	3,754,400	1,746,700
28,159,900	20,158,000	8,001,900	20,158,000	8,001,900
15,186,400	8,852,800	6,333,600	8,852,800	6,333,600
49,088,000	40,000,000	9,088,000	40,000,000	9,088,000
<b>\$ 1,210,597,800</b>	<b>\$ 969,594,000</b>	<b>\$ 241,003,800</b>	<b>\$ 969,594,000</b>	<b>\$ 241,003,800</b>



**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**2010/2011**  
**Adopted Budget**  
**Two-Year Comparison of Funds**

Fund	Total Appropriation 2009/2010	Total Appropriation 2010/2011	Amount Change	% Change	Reason for Change
<b>General Fund</b>	\$ 685,352,800	\$ 661,771,200	(23,581,600)	-3.44%	Net decrease due to budget reductions and no one-time salary payments budgeted for 2010/2011.
<b>Capital Project Funds</b>					
2005A Building Fund - Capital Projects	1,700	-	(1,700)	-100.00%	Spending of bond proceeds for capital construction completed.
Capital Reserve Fund	75,635,500	34,759,700	(40,875,800)	-54.04%	Spending from reserve lower due to timing of completion of bond projects.
<b>Debt Service Fund</b>	351,703,000	77,927,000	(273,776,000)	-77.84%	2009/2010 includes bond refunding transactions that will not be repeated in 2010/2011.
<b>Special Revenue Funds</b>					
Campus Activity Fund	26,383,000	24,394,600	(1,988,400)	-7.54%	Anticipated decrease in expenditures related to school fundraising, clubs, and activities.
Grants Fund	47,260,000	47,400,000	140,000	0.30%	2009/2010 and 2010/2011 budgets include the 2-year ARRA Stimulus Grant, including increases in Title I and IDEA grants.
<b>Enterprise Funds</b>					
Food Services Fund	25,271,400	25,663,900	392,500	1.55%	Increased expenditures relating to higher food costs and increase in at risk student population.
Child Care Fund	15,278,200	15,244,000	(34,200)	-0.22%	Decreased supplies and salaries due to more kindergarten classrooms funded in General Fund.
Property Management Fund	2,460,700	1,604,300	(856,400)	-34.80%	One-time expenditure of \$750,000 in 2009/2010 for contracting an assessment of capital needs for all district buildings.
<b>Internal Service Funds</b>					
Employee Benefits Fund	7,839,300	8,064,100	224,800	2.87%	Increased expenditures relating to Employee Wellness Program.
Risk Management/ Insurance Reserve	11,263,500	8,852,800	(2,410,700)	-21.40%	Net decrease related to large claim losses due to hail/wind and vandalism occurring in 2009/2010.
Technology Fund	21,581,400	20,158,000	(1,423,400)	-6.60%	Decreased expenditures due to district-wide budget reductions and one-time BFR proposals appropriated in 2009/2010.
Central Services Fund	3,792,500	3,754,400	(38,100)	-1.00%	Decreased expenditures due to the increase in technology usage resulting in the reduction of printing services.
<b>Charter Schools</b>	47,000,000	40,000,000	(7,000,000)	-14.89%	2009/2010 appropriation includes a potential bond issuance in June 2010.
<b>Total All Funds</b>	<u>\$ 1,320,823,000</u>	<u>\$ 969,594,000</u>	<u>(351,229,000)</u>	<u>-36.47%</u>	

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**

**2010/2011  
Adopted Budget  
Consolidated Fund Summary**

	General Fund			Capital Project Funds		
	June 30, 2009 Actual	June 30, 2010 Estimate	2010/2011 Adopted Budget	June 30, 2009 Actual	June 30, 2010 Estimate	2010/2011 Adopted Budget
<b>Total Beginning Fund Balance</b>	\$ 175,394,849	\$ 166,289,300	\$ 137,251,200	\$ 127,178,288	\$ 62,458,000	\$ 18,174,500
<b>Revenue</b>						
Property Taxes	268,037,205	265,903,100	266,171,000	-	-	-
State of Colorado/Intergovernmental	327,223,284	339,593,500	318,085,000	-	-	-
Specific Ownership Taxes	26,428,023	24,861,500	25,000,000	-	-	-
Federal Programs	-	-	-	-	-	-
Interest Earnings	4,311,036	1,700,000	2,000,000	1,791,780	226,700	225,000
Tuition & Fees, Charges for Services	9,346,380	9,164,000	8,470,000	-	-	-
Other	6,147,135	5,386,600	5,196,000	569,173	571,500	425,000
<b>Total Revenue</b>	641,493,063	646,608,700	624,922,000	2,360,953	798,200	650,000
<b>Total Available Resources</b>	816,887,912	812,898,000	762,173,200	129,539,241	63,256,200	18,824,500
<b>Expenditures</b>						
<b>Governmental Activities</b>						
Direct instruction	394,926,266	405,049,500	401,173,000	-	-	-
Indirect instruction	101,824,843	104,434,900	103,435,400	-	-	-
Transportation	21,517,649	20,434,000	21,703,600	-	-	-
Custodial services	26,578,601	27,321,000	27,243,900	-	-	-
Field services and property management	20,899,658	20,187,900	18,030,800	-	-	-
Telecommunications, network and utilities	19,036,775	20,107,200	21,095,000	-	-	-
Financial Services, Human Resources	22,821,225	22,450,300	20,109,600	-	-	-
General administration	2,190,394	3,800,900	3,824,200	-	-	-
Board of Education	1,138,384	628,500	588,700	-	-	-
Districtwide	980,773	4,849,800	4,349,900	-	-	-
Operating Expenses - Internal Service Funds	-	-	-	-	-	-
Capital Outlay	-	-	-	87,808,282	69,895,700	34,759,700
Debt Service:						
Principal retirements	1,225,000	1,295,000	1,360,000	1,200,000	4,000,000	-
Interest and fiscal charges	1,974,710	1,910,600	1,845,500	200,913	166,100	-
<b>Business-type Activities</b>						
Food Services	-	-	-	-	-	-
Child Care	-	-	-	-	-	-
Property Management	-	-	-	-	-	-
<b>Total Expenditures</b>	615,114,278	632,469,600	624,759,600	89,209,195	74,061,800	34,759,700
<b>Transfers (In) Out:</b>						
Child Care Fund	3,867,041	4,470,700	4,226,100	-	-	-
Capital Reserve Fund	22,128,000	28,980,100	23,208,000	(22,128,000)	(28,980,100)	(23,208,000)
Risk Management	7,039,300	6,751,400	6,627,500	-	-	-
Technology	2,450,000	2,450,000	2,450,000	-	-	-
Campus Activity Fund	-	525,000	500,000	-	-	-
Other Enterprise Funds	-	-	-	-	-	-
Other Internal Service	-	-	-	-	-	-
<b>Total Transfers</b>	35,484,341	43,177,200	37,011,600	(22,128,000)	(28,980,100)	(23,208,000)
<b>Total Expenditures &amp; Transfers</b>	650,598,619	675,646,800	661,771,200	67,081,195	45,081,700	11,551,700
<b>Revenue Over (Under) Expenditures</b>	(9,105,556)	(29,038,100)	(36,849,200)	(64,720,242)	(44,283,500)	(10,901,700)
<b>Other Financing Sources (Uses)</b>						
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)	-	-	-	-	-	-
<b>Net change in Fund Balance</b>	(9,105,556)	(29,038,100)	(36,849,200)	(64,720,242)	(44,283,500)	(10,901,700)
<b>Total Ending Fund Balance</b>	\$ 166,289,293	\$ 137,251,200	\$ 100,402,000	\$ 62,458,046	\$ 18,174,500	\$ 7,272,800

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**

**2010/2011  
Adopted Budget  
Consolidated Fund Summary**

Debt Service Fund			Special Revenue Funds			Total Governmental Activities		
June 30, 2009 Actual	June 30, 2010 Estimate	2010/2011 Adopted Budget	June 30, 2009 Actual	June 30, 2010 Estimate	2010/2011 Adopted Budget	June 30, 2009 Actual	June 30, 2010 Estimate	2010/2011 Adopted Budget
\$ 63,022,587	\$ 68,924,700	\$ 68,104,200	\$ 10,394,424	\$ 10,307,300	\$ 10,765,300	\$ 375,990,148	\$ 307,979,300	\$ 234,295,200
81,427,715	81,600,000	81,900,000	-	-	-	349,464,920	347,503,100	348,071,000
-	-	-	1,323,920	2,080,000	2,080,000	328,547,204	341,673,500	320,165,000
-	-	-	-	-	-	26,428,023	24,861,500	25,000,000
-	-	-	31,517,137	42,180,000	44,880,000	31,517,137	42,180,000	44,880,000
123,329	25,000	75,000	4,069	2,000	2,000	6,230,214	1,953,700	2,302,000
-	-	-	18,589,886	18,281,000	18,153,000	27,936,266	27,445,000	26,623,000
-	-	-	6,687,079	5,868,000	5,830,200	13,403,387	11,826,100	11,451,200
81,551,044	81,625,000	81,975,000	58,122,091	68,411,000	70,945,200	783,527,151	797,442,900	778,492,200
144,573,631	150,549,700	150,079,200	68,516,515	78,718,300	81,710,500	1,159,517,299	1,105,422,200	1,012,787,400
-	-	-	28,328,527	33,296,705	34,820,381	423,254,793	438,346,205	435,993,381
-	-	-	30,080,807	35,356,295	36,974,219	131,905,650	139,791,195	140,409,619
-	-	-	-	-	-	21,517,649	20,434,000	21,703,600
-	-	-	-	-	-	26,578,601	27,321,000	27,243,900
-	-	-	-	-	-	20,899,658	20,187,900	18,030,800
-	-	-	-	-	-	19,036,775	20,107,200	21,095,000
-	-	-	-	-	-	22,821,225	22,450,300	20,109,600
-	-	-	-	-	-	2,190,394	3,800,900	3,824,200
-	-	-	-	-	-	1,138,384	628,500	588,700
-	-	-	-	-	-	980,773	4,849,800	4,349,900
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	87,808,282	69,895,700	34,759,700
42,385,000	45,120,000	50,925,000	-	-	-	44,810,000	50,415,000	52,285,000
33,263,964	28,423,000	27,002,000	-	-	-	35,439,587	30,499,700	28,847,500
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
75,648,964	73,543,000	77,927,000	58,409,334	68,653,000	71,794,600	838,381,771	848,727,400	809,240,900
-	-	-	-	-	-	3,867,041	4,470,700	4,226,100
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	7,039,300	6,751,400	6,627,500
-	-	-	-	-	-	2,450,000	2,450,000	2,450,000
-	-	-	(200,000)	(700,000)	(700,000)	(200,000)	(175,000)	(200,000)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	(200,000)	(700,000)	(700,000)	13,156,341	13,497,100	13,103,600
75,648,964	73,543,000	77,927,000	58,209,334	67,953,000	71,094,600	851,538,112	862,224,500	822,344,500
5,902,080	8,082,000	4,048,000	(87,243)	458,000	(149,400)	(68,010,961)	(64,781,600)	(43,852,300)
-	-	-	-	-	-	-	-	-
-	233,400,000	-	-	-	-	-	233,400,000	-
-	(278,158,000)	-	-	-	-	-	(278,158,000)	-
-	-	-	-	-	-	-	-	-
-	35,855,500	-	-	-	-	-	35,855,500	-
-	(8,902,500)	-	-	-	-	-	(8,902,500)	-
5,902,080	(820,500)	4,048,000	(87,243)	458,000	(149,400)	(68,010,961)	(73,684,100)	(43,852,300)
\$ 68,924,667	\$ 68,104,200	\$ 72,152,200	\$ 10,307,181	\$ 10,765,300	\$ 10,615,900	\$ 307,979,187	\$ 234,295,200	\$ 190,442,900



**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**

**2010/2011  
Adopted Budget  
Consolidated Fund Summary**

	Enterprise Activities			Internal Service Funds		
	June 30, 2009 Actual	June 30, 2010 Estimate	2010/2011 Adopted Budget	June 30, 2009 Actual	June 30, 2010 Estimate	2010/2011 Adopted Budget
<b>Total Beginning Fund Balance</b>	\$ 15,629,635	\$ 16,254,800	\$ 14,829,100	\$ 25,062,818	\$ 29,278,000	\$ 30,739,400
<b>Revenue</b>						
Property Taxes	-	-	-	-	-	-
State of Colorado/Intergovernmental	-	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-	-
Federal Programs	10,080,027	11,259,100	11,395,000	-	-	-
Interest Earnings	223,967	80,000	75,000	356,397	115,000	115,000
Tuition & Fees, Charges for Services	25,819,489	24,564,400	25,614,200	31,303,843	34,175,400	28,743,100
Other	32,738	-	-	-	-	-
<b>Total Revenue</b>	<b>36,156,221</b>	<b>35,903,500</b>	<b>37,084,200</b>	<b>31,660,240</b>	<b>34,290,400</b>	<b>28,858,100</b>
<b>Total Available Resources</b>	<b>51,785,856</b>	<b>52,158,300</b>	<b>51,913,300</b>	<b>56,723,058</b>	<b>63,568,400</b>	<b>59,597,500</b>
<b>Expenditures</b>						
<b>Governmental Activities</b>						
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	-	-	-	36,934,417	42,030,400	40,829,300
Capital Outlay	-	-	-	-	-	-
Debt Service:						
Principal retirements	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Business-type Activities</b>						
Food Services	23,425,181	24,761,700	25,663,900	-	-	-
Child Care	14,547,344	14,792,800	15,244,000	-	-	-
Property Management	1,225,624	2,045,400	1,404,300	-	-	-
<b>Total Expenditures</b>	<b>39,198,149</b>	<b>41,599,900</b>	<b>42,312,200</b>	<b>36,934,417</b>	<b>42,030,400</b>	<b>40,829,300</b>
<b>Transfers (In) Out:</b>						
Child Care Fund	(3,867,041)	(4,470,700)	(4,226,100)	-	-	-
Capital Reserve Fund	-	-	-	-	-	-
Risk Management	-	-	-	(7,039,300)	(6,751,400)	(6,627,500)
Technology	-	-	-	(2,450,000)	(2,450,000)	(2,450,000)
Campus Activity Fund	200,000	200,000	200,000	-	-	-
Other Enterprise Funds	-	-	-	-	-	-
Other Internal Service	-	-	-	-	-	-
<b>Total Transfers</b>	<b>(3,667,041)</b>	<b>(4,270,700)</b>	<b>(4,026,100)</b>	<b>(9,489,300)</b>	<b>(9,201,400)</b>	<b>(9,077,500)</b>
<b>Total Expenditures &amp; Transfers</b>	<b>35,531,108</b>	<b>37,329,200</b>	<b>38,286,100</b>	<b>27,445,117</b>	<b>32,829,000</b>	<b>31,751,800</b>
<b>Revenue Over (Under) Expenditures</b>	<b>625,113</b>	<b>(1,425,700)</b>	<b>(1,201,900)</b>	<b>4,215,123</b>	<b>1,461,400</b>	<b>(2,893,700)</b>
<b>Other Financing Sources (Uses)</b>						
Certificates of Participation Issued	-	-	-	-	-	-
General Obligation Bond Proceeds	-	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-	-
Bond Issuance Expense	-	-	-	-	-	-
Premium from bonds	-	-	-	-	-	-
<b>Total Other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in Fund Balance</b>	<b>625,113</b>	<b>(1,425,700)</b>	<b>(1,201,900)</b>	<b>4,215,123</b>	<b>1,461,400</b>	<b>(2,893,700)</b>
<b>Total Ending Fund Balance</b>	<b>\$ 16,254,748</b>	<b>\$ 14,829,100</b>	<b>\$ 13,627,200</b>	<b>\$ 29,277,941</b>	<b>\$ 30,739,400</b>	<b>\$ 27,845,700</b>

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**

**2010/2011  
Adopted Budget  
Consolidated Fund Summary**

Government Wide			Elimination of Transactions Between Funds (Detail on Following Page)			Adjusted Grand Total		
June 30, 2009 Actual	June 30, 2010 Estimate	2010/2011 Adopted Budget	June 30, 2009 Actual	June 30, 2010 Estimate	2010/2011 Adopted Budget	June 30, 2009 Actual	June 30, 2010 Estimate	2010/2011 Adopted Budget
\$ 416,682,601	\$ 353,512,100	\$ 279,863,700	\$ -	\$ -	\$ -	\$ 416,682,601	\$ 353,512,100	\$ 279,863,700
349,464,920	347,503,100	348,071,000	-	-	-	349,464,920	347,503,100	348,071,000
328,547,204	341,673,500	320,165,000	-	-	-	328,547,204	341,673,500	320,165,000
26,428,023	24,861,500	25,000,000	-	-	-	26,428,023	24,861,500	25,000,000
41,597,164	53,439,100	56,275,000	-	-	-	41,597,164	53,439,100	56,275,000
6,810,578	2,148,700	2,492,000	-	-	-	6,810,578	2,148,700	2,492,000
85,059,598	86,184,800	80,980,300	(33,900,712)	(35,374,600)	(30,761,100)	51,158,886	50,810,200	50,219,200
13,436,125	11,826,100	11,451,200	-	-	-	13,436,125	11,826,100	11,451,200
851,343,612	867,636,800	844,434,500	(33,900,712)	(35,374,600)	(30,761,100)	817,442,900	832,262,200	813,673,400
1,268,026,213	1,221,148,900	1,124,298,200	(33,900,712)	(35,374,600)	(30,761,100)	1,234,125,501	1,185,774,300	1,093,537,100
423,254,793	438,346,205	435,993,381	-	-	-	423,254,793	438,346,205	435,993,381
131,905,650	139,791,195	140,409,619	-	-	-	131,905,650	139,791,195	140,409,619
21,517,649	20,434,000	21,703,600	-	-	-	21,517,649	20,434,000	21,703,600
26,578,601	27,321,000	27,243,900	-	-	-	26,578,601	27,321,000	27,243,900
20,899,658	20,187,900	18,030,800	-	-	-	20,899,658	20,187,900	18,030,800
19,036,775	20,107,200	21,095,000	-	-	-	19,036,775	20,107,200	21,095,000
22,821,225	22,450,300	20,109,600	-	-	-	22,821,225	22,450,300	20,109,600
2,190,394	3,800,900	3,824,200	-	-	-	2,190,394	3,800,900	3,824,200
1,138,384	628,500	588,700	-	-	-	1,138,384	628,500	588,700
980,773	4,849,800	4,349,900	-	-	-	980,773	4,849,800	4,349,900
36,934,417	42,030,400	40,829,300	(33,900,712)	(35,374,600)	(30,761,100)	3,033,705	6,655,800	10,068,200
87,808,282	69,895,700	34,759,700	-	-	-	87,808,282	69,895,700	34,759,700
44,810,000	50,415,000	52,285,000	-	-	-	44,810,000	50,415,000	52,285,000
35,439,587	30,499,700	28,847,500	-	-	-	35,439,587	30,499,700	28,847,500
23,425,181	24,761,700	25,663,900	-	-	-	23,425,181	24,761,700	25,663,900
14,547,344	14,792,800	15,244,000	-	-	-	14,547,344	14,792,800	15,244,000
1,225,624	2,045,400	1,404,300	-	-	-	1,225,624	2,045,400	1,404,300
914,514,337	932,357,700	892,382,400	(33,900,712)	(35,374,600)	(30,761,100)	880,613,625	896,983,100	861,621,300
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
914,514,337	932,357,700	892,382,400	(33,900,712)	(35,374,600)	(30,761,100)	880,613,625	896,983,100	861,621,300
(63,170,725)	(64,720,900)	(47,947,900)	-	-	-	(63,170,725)	(64,720,900)	(47,947,900)
-	-	-	-	-	-	-	-	-
-	233,400,000	-	-	-	-	-	233,400,000	-
-	(278,158,000)	-	-	-	-	-	(278,158,000)	-
-	-	-	-	-	-	-	-	-
-	35,855,500	-	-	-	-	-	35,855,500	-
-	(8,902,500)	-	-	-	-	-	(8,902,500)	-
(63,170,725)	(73,623,400)	(47,947,900)	-	-	-	(63,170,725)	(73,623,400)	(47,947,900)
\$ 353,511,876	\$ 279,888,700	\$ 231,915,800	\$ -	\$ -	\$ -	\$ 353,511,876	\$ 279,888,700	\$ 231,915,800

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**2010/2011**  
**Adopted Budget**  
**Summary of Transactions Between Funds**

<b>From</b>	<b>To</b>	<b>June 30, 2009 Actual</b>	<b>June 30, 2010 Estimate</b>	<b>2010/2011 Adopted Budget</b>
<b>User-Charges</b>				
All Funds	Employee Benefit Fund	\$ 7,042,198	\$ 6,212,800	\$ 5,304,500
All Funds	Insurance Reserve Fund	318,496	883,000	683,000
All Funds	Technology Fund	17,167,981	19,085,800	15,976,900
All Funds	Central Services	3,605,926	3,539,400	3,571,300
All Funds	General Fund	5,766,112	5,653,600	5,225,400
<b>Total User-Charges/Transactions Between Funds</b>		<u>\$ 33,900,712</u>	<u>\$ 35,374,600</u>	<u>\$ 30,761,100</u>

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.

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## **Economic Outlook**

### **National**

Our national economy is slowly beginning to emerge from the two-year ongoing economic crisis that began late in 2007 which has come to be known as the Great Recession. At the end of 2008, our nation was losing on average 544,000 jobs per month and in January 2009 the monthly job loss was over 750,000. By the end of 2009 the national unemployment rate was over 10 percent. This is one of the most significant economic status indicators. Another major economic indicator is the stock market. At the end of 2008, the market plunged by 39 percent, the worst single quarter performance since the Great Depression.

The massive economic expansion in the decade leading up to the Great Recession was mainly fueled by unprecedented consumption of goods and services and the boom and bust cycle of the housing market. Risky credit practices encouraged irresponsible consumption on a large scale including real estate purchases. Once the nation suffered the collapse or near collapse of several large banking institutions, consumers began to lose confidence in markets and business. Spending declined sharply and the economy constricted. Consumer spending accounts for over 70 percent of the capital infusion into the national economy. When this influx is reduced, every part of the economic system is affected. Businesses must reduce their workforce resulting in higher unemployment which means consumers have less disposable income to pump back into the economy. Investments make up another 13 percent of the Gross Domestic Product (GDP). With no credit flowing and financial institutions faltering, the investment contribution also contracted, further aggravating the financial downfall.

The Presidential administration responded with the most wide-reaching fiscal policy reform in the history of the United States. Government purchased debt from mortgage lenders, extended lines of credit to industry and banking institutions, Federal Reserve interest rates were lowered to nearly 0 percent, and the American Recovery and Reinvestment Act (ARRA) was implemented with a price tag of \$787 billion. The ARRA package included greatly diversified actions such as tax cuts and increased government spending totaling nearly 5 percent of the GDP over a two year period.

As of the early months of 2010, economic improvement had become evident. Housing prices began leveling off, financial markets stabilized, and credit began to flow. Even though the economy has not fully recovered, it is starting to show signs of improvement. The GDP, which may be the single largest economic indicator, demonstrated improvement over three consecutive fiscal quarters of more than 12 percentage points. This occurred during the last three quarters of 2009. Such drastic growth is remarkable and this expansion happened much faster than economists expected.

### **Colorado**

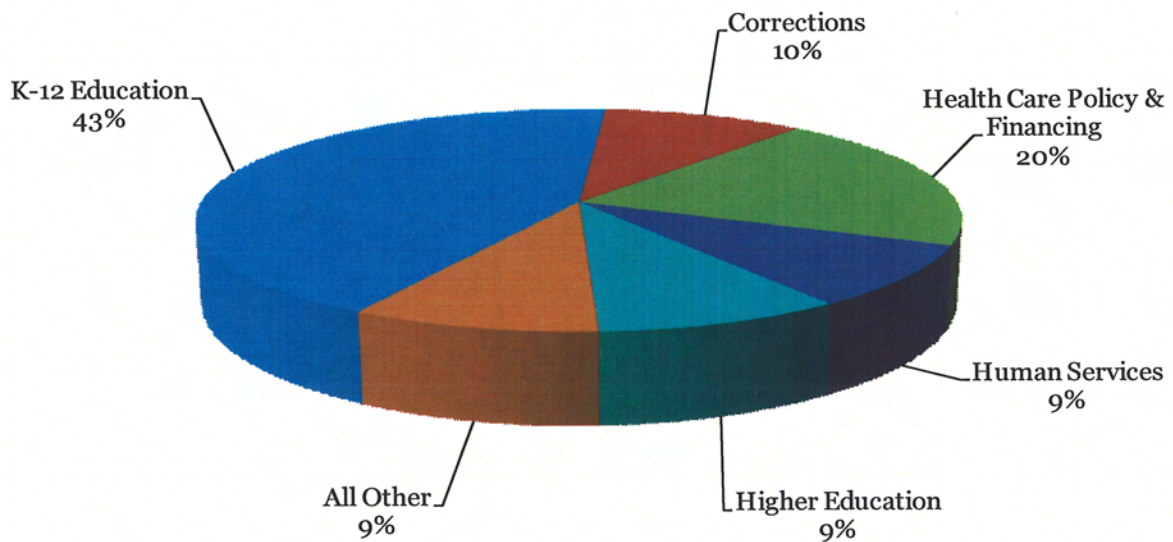
The State of Colorado is facing a budget revenue shortfall of \$ 1.3 B for fiscal year 2010/2011. The State's budget balancing plan is threefold. First, there have been cost avoidance measures identified totaling \$ 255.6 M. The largest portion of the cost avoidance measures is \$ 184.6 M in new K-12 education costs that were not funded (added to the base) for 2010/2011. This amount constitutes 72 percent of the State's total cost avoidance plan.

Secondly, the State will implement budget reductions of \$ 708.6 M that will touch most General Fund departments, capital contributions, and other General Fund obligation expenditures. Once again, the largest portion of these reductions is to K-12 public education. The reduction amount for K-12 appropriations is \$ 223.3 M or 32 percent of the total state General Fund reductions. Other departments facing significant reductions are the Department of Health Care Policy and Financing, specifically within the Medicaid system, and the programs of Youth Corrections and Child Welfare Services within the Department of Human Services. The General Fund transfer to Capital Construction is also being reduced by \$ 19.7 M.

The third off-shoot of the Governor’s budget balancing plan pertains to revenue enhancements. The largest component of which is \$ 131.8 M in new revenue resulting from the suspension of thirteen tax exemptions and tax credits in the areas of non-essential food items and containers, computer software, industrial energy use, sales tax for on-line purchases, agricultural products, and direct mail advertising. The plan also diverts \$ 21.4 M in limited gaming revenue to the General Fund. These funds had previously been split between the Clean Energy Fund, the State Council on the Arts, New Job Incentive, and Travel and Tourism.

The graph below illustrates the distribution of the State’s 2010/2011 General Fund budget. K-12 education receives the majority allocation, so fiscal hardships and the resulting actions will most significantly impact K-12 public education. This in turn, creates dire financial consequences for every school district in the State of Colorado.

**State of Colorado  
FY 2010/2011 Major Department Share  
of General Fund**



Source: Governor's FY 2010/2011 Budget Request

## Local

The uncertain and unstable national economy is affecting Colorado's state economy. These effects are trickling down to local governments. Jeffco has directly felt the negative impact of the economic downturn through lower interest earnings, lower tax collections, and significant funding reductions from the State. Jeffco had to adjust to State, mid-year rescissions during 2009/2010 totaling \$ 13.3 M. The State will additionally reduce or exclude at least \$ 407.9 M in funding for 2010/2011 for K-12 education. Jeffco's portion of this will be a loss of at least \$ 20.0 M in funding for next year.

The good news is that the American Recovery and Reinvestment Act of 2009 will provide substantial categorical funding to Jeffco. Jeffco will receive the second half of more than \$25.0 M during 2010/2011. These dollars must be spent according to the federal guidelines. Most of these funds are earmarked for IDEA (services for individuals with disabilities) and Title I (services for improving the academic achievement of the disadvantaged) expenditures. Relief on the district's operating budget (General Fund) is not a possibility. These dollars will not continue after 2011.

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 amount of expenditure reductions that is estimated to be necessary over the next five years is nearly \$ 89.0 M. That number only factors in what we know as far as changes from the State, projections of the inflation rate, and current projected economic conditions. Additional reductions will be required depending on Board direction in regards to any cost of living salary adjustments, benefit increases, or other increases in expenditures. The district will have to balance compensation and class size to ensure a balanced budget. With the tentative economic recovery, both nationally and at the State level, every one of these factors is subject to change. 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 show that a modest recovery is beginning. Some analysts predict the recession to continue through the first two quarters of 2010 before significant indicators show real turn around. The district must keep in mind that the economic impacts to the district, as with all other governmental agencies, often lag behind overall economic change. Even though the general economy seems to be improving, the district's improvement will not be as immediate.



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## Issues Facing the 2010/2011 Budget Development Process

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. State and district revenue have declined so the district has not fully benefitted from the intentions of Amendment 23. Due to the economic conditions and the foundational inability of state funding to maintain pace with increased costs, all school districts are facing the impossible task of maintaining programs and services at their current levels.

Since 2004, Jeffco has continuously been tightening its budget and making reductions. Beginning in 2009/2010, the district entered several years of large scale budget reductions affecting all aspects of the organization. In order to present an annual balanced budget to the 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 expenditures by nearly \$ 89.0 M over the next five years. The budgeted reductions for 2010/2011 total \$ 13.8 M and jump to \$ 20.0 M for each of the following three years before slightly declining in the fifth year. Additionally, the district will use nearly \$ 96.6 M of the cash reserves over the next three years while phasing in reductions. Without the use of the reserves, reductions would be much higher and would be phased in much faster.

Jeffco's planned reductions will impact schools and departments at every level. Staffing, average class size, daily operating materials and supplies, central support, building maintenance, risk management, curriculum support, and technology support will all incur significant reductions. School closures, repurposing facilities, and the consolidation of school buildings are included in the actions being taken to manage the budget hardships. 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, Budget Workgroups, Budget Advisory Committee, 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 that we can sustain. Class sizes will likely increase further, teacher support will be limited, and valuable programs will have to be eliminated.

### 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. The additional 1 percent from Amendment 23 ends in 2010/2011. This is yet one more factor



that has further compounded the underfunding crisis that K-12 public education endures in the State of Colorado.

The **State of Colorado** made substantial funding rescissions in K-12 funding during 2009/2010. The 2009/2010 amount rescinded from Jeffco alone totaled approximately \$ 13.3 M. For 2010/2011 the planned reduction to Colorado K-12 education funding equals \$ 223.3 M plus another \$ 184.6 M in cost avoidance savings for the State through their exclusion of new K-12 costs from funding. The specific impact to Jeffco is a reduction in funding of at least \$ 20.0 M.

The 2009/2010 School Finance Act incorporated several twists and turns targeting the legislatively required school funding levels of inflation plus 1 percent as outlined in Amendment 23. It provided additional spending flexibility to districts. By the end of 2009/2010, school district funds were rescinded. The School Finance Act for 2010/2011 includes a negative finance factor that basically negates any potential increase provided by Amendment 23 and ultimately results in funding decreases for K-12 education. Below are some of the significant changes that will remain in effect for 2010/2011:

- ✦ Inflation plus 1 percent to statewide base per pupil funding
- ✦ Removal of mandated transfer requirements for capital and insurance reserves
- ✦ 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 district's TABOR reserve

A second legislative action of significant consequence was the passage of the **American Recovery and Reinvestment Act of 2009, (ARRA)**. 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 are being disbursed to individual school districts through each state's Department of Education. Jeffco's allocation was more than \$ 25.0 M in grant funds over two years. As legislated, 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 two years. By the end of 2010/2011, 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.

Considering the current shortfall of the Colorado state budget and the resulting reduced 2010/2011 funding for Colorado public education discussed above, the future of K-12 funding looks to be deteriorating further for 2011/2012.

Jeffco is one of many plaintiffs in a lawsuit against the State of Colorado. **Supreme Court Case; Lobato v. State of Colorado** is claiming that the children in the State of Colorado are being denied their constitutional right to a quality public school education as a result of the Colorado Public School Finance Act of 1994 and the guidelines on funding that it follows. An October 2009 report issued by the Colorado Department of Education cited that Colorado public education funding would need to be increased by \$ 2.8 B just to bring Colorado public education per pupil expenditures up to the national *average*. In the meantime, Jeffco is doing everything possible to responsibly prepare for the difficult financial times ahead.

### **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 under prescribed targets, and in November of 2007, voters permanently repealed \$9.2 M which resulted in a fixed annual amount of \$35.8 M. This amount cannot increase by any inflationary factor despite inflationary pressures and additional mandates.

In November, 2004, the voters of Jefferson County 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 strategically not appropriated in the 2005/2006, 2006/2007, or 2007/2008 budget 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 was the fifth year of the 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 into the schools and facilities maintenance annually for five years, the last year being 2009/2010. Combined with the identified budget reductions, schools and facility departments will be additionally impacted by the loss of these temporary funds.

Ongoing funds from the 2004 mill levy override have been used for district wide salary and benefit cost increases. These compensation costs grow each year. Currently, over 83 percent of the general operating budget is spent on personnel. Ongoing funds have also been used to launch successful 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 \$300.0 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, 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 have reached the end of our five year allocation of reserves and we are at the tail end of the planned spend down of reserves, 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 for normal economic times. 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 reserve balance at the beginning of the 2010/2011 year are higher than would be required on an on-going basis, the district has a plan to use the reserves to mitigate near future budget reductions.

As stated earlier, the district will use \$ 96.6 M of the cash reserves over the next three years to mitigate the amount of reductions that will be necessary to maintain a balanced budget. The district is required to maintain a 7 percent minimum cash reserve balance per established policy of the Board of Education and state limits outlined by TABOR. Specific reserve balances and the planned spend down of these balances is clearly outlined on the General Fund Summary.

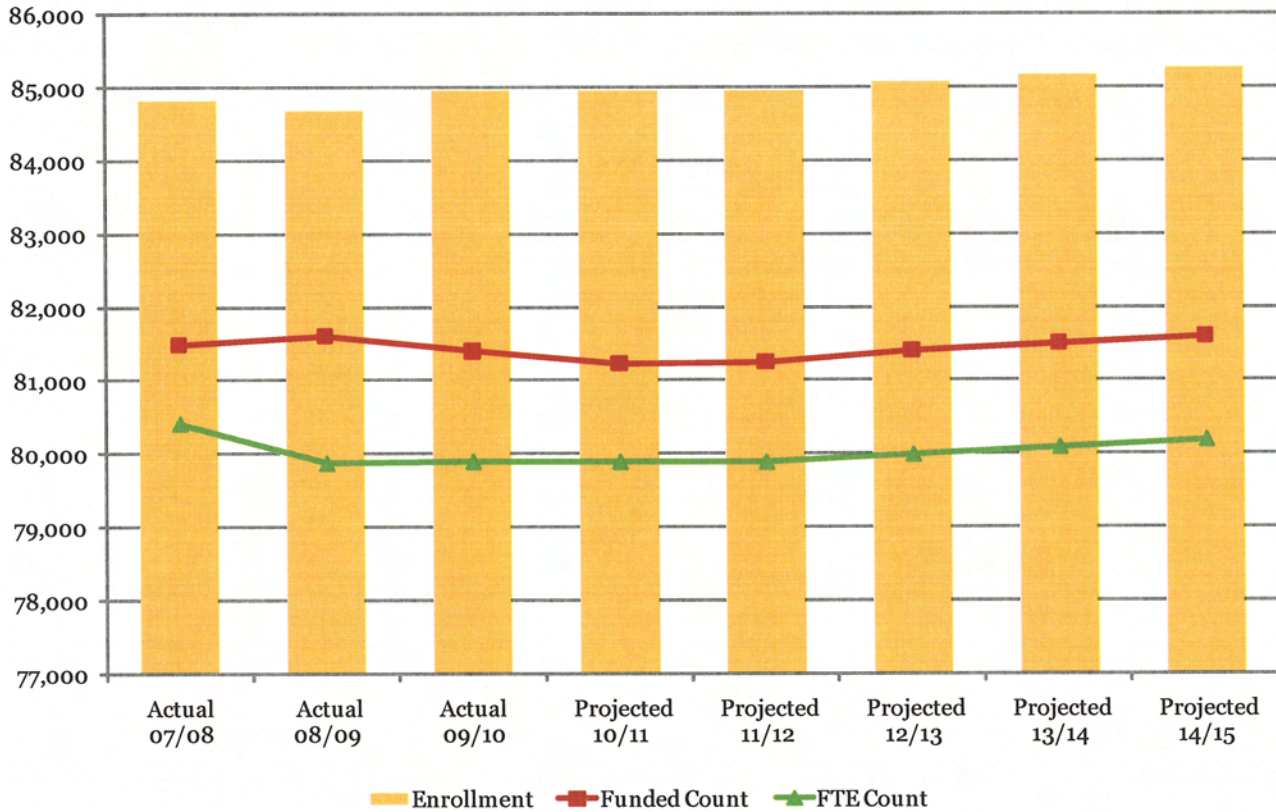
Although the reserves are often targeted as a means for on-going expenditures, such as additional staff and compensation increases, spending one-time funds for on-going costs is an imprudent measure. Unfortunately, conservative spending and prudent financial management are being criticized. The district will need to remain firm in its financial management and not program one-time reserves for ongoing increases. The district will need to maintain its conservative spend down of reserves over the next three years.

### **Student Enrollment**

School districts receive funding based on a per pupil structure. There are many factors that affect funding from the State such as inflation and state budget concerns, but student enrollment is the largest funding factor that is used as an input from the district. Our official October student count is the basis for our annual funding calculation. Jeffco has been challenged by declining enrollment for the past ten years. Fewer students means less funding. While *some* of the operating costs go down with fewer students, the fixed costs remain the same. Schools still need a principal, transportation, utilities, maintenance, and insurance.

During 2009/2010, Jeffco's enrollment began to turn around. As illustrated on the following graph, enrollment is projected to remain steady for the next couple of years and then increase slightly in the years after that. Even though projections cannot be considered concrete, Jeffco is hopeful that the turn in our enrollment numbers will mitigate the compounding effect of shrinking available resources and the declining enrollment that we have faced over the past ten years.

**Student Enrollment**



School Year	Actual 07/08	Actual 08/09	Actual 09/10	Projected 10/11	Projected 11/12	Projected 12/13	Projected 13/14	Projected 14/15
Enrollment	84,796	84,657	84,948	84,948	84,948	85,048	85,148	85,248
Funded Count	81,488	81,598	81,396	81,228	81,240	81,397	81,497	81,597
FTE Count	80,401	79,864	79,884	79,884	79,884	79,984	80,084	80,184
Change in Funded Count	(301)	110	(202)	(168)	13	157	100	100

**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 follow two tables outline the assumptions used in the development of the 2010/2011 Budget. The Incremental Changes in General Fund Revenue table reflects material variations from the revenue assumptions included in the 2009/2010 Estimate. As would be expected, the majority of the changes revolve around the legislated School Finance Act including changes tied to inflation and other State Actions. For the 2010/2011 school year the negative factor adjustments along with rescissions are the most significant, and unfortunately, the most detrimental impacts to overall General Fund revenues. Interest earnings are anticipated to decline as the district spends down reserves.

<b>Incremental Changes in General Fund Revenue from Prior Year</b>	
<b>Increases</b>	<b>Decreases</b>
<b>\$ 5.8 M</b> – Amendment 23-1% and categorical revenue	<b>\$(4.0) M</b> – Public School Finance Act inflationary changes
<b>\$ 0.9 M</b> – Tuition and fee increases	<b>\$ (1.8) M</b> – Interest earnings and other revenue
	<b>\$ (22.6) M</b> – State Actions – including factor adjustments and rescissions.
Total Revenue Increases - <b>\$ 6.7 M</b>	Total Revenue Decreases - <b>\$ (28.4) M</b>
<b>Total Net Change in Revenue - \$ (21.7) M</b>	

The Incremental Changes in General Fund Expenditures table (next page) presents material variations from the 2009/2010 estimated expenditures. Salary increases along with legislated increases in employer contributions to PERA, will be the most significant changes as we move into 2010/2011 school year. This budget includes the terms of the 2010/2011 settlement with the teacher and the classified employee associations. The settlement was a two-year agreement awarding step, level, and variable pay increases for 2010/2011 but no cost of living increases, and salary freezes for 2011/2012 contingent on the accuracy of the revenue projections. The two-year agreement including a freeze of steps and cost of living adjustments in the second year will significantly assist in budget balancing efforts for 2011/2012. The district, by legislative mandate, will be required to increase its employer contribution to PERA by 0.9 percent again in the 2010/2011 school year.

There are also mandated staffing additions in the areas of English as a Second Language (ESL) and Special Education. Additional staffing needs are just one piece of the plan to ensure compliance with federal mandates.

The one-time compensation payments negotiated for 2009/2010 are shown as \$ 8.8 M in decreases for 2010/2011 as the one-time payments are not planned to continue in 2010/2011. Early retirement savings display the amount of savings from retiree positions being filled by less experienced licensed staff.

The non-compensation adjustments reflect all other changes discussed throughout the budget process. Multiple Pathways incorporates the phase in of changes to graduation requirements along with other costs of on-going programs at the secondary level. There are several non-compensation decreases, the most significant of which are the budget reductions. The budget

reductions are summarized on pages 37-39. The reduction for one-time Budgeting for Results (BFR) funding is for BFR proposals that were funded for 2009/2010 that will not be continued in 2010/2011. The \$2.5 M savings results from the conclusion of the five year allocation of 2004 mill levy one-time funds directed toward school operational support and facility work order back log expenditures. Other variations in expenditures including facility usage savings, increases for the Rocky Mountain Deaf School, and increases in categorical expenditures are all the result of either Board direction or legislatively mandated adjustments.

<b>Incremental Changes in General Fund Expenditures from Prior Year</b>	
<b>Increases</b>	<b>Decreases</b>
<b>Compensation</b>	
<b>\$ 15.1 M</b> – Salary increases, changes in employer PERA contributions, and unemployment compensation changes	<b>\$ (8.8) M</b> – Changes in salary & benefits (the removal of the one-time COLA increases that were given in 2009/2010)
<b>\$ 0.4 M</b> – Office of Civil Rights mandated English as a Second Language teachers, special education mandated teachers, and special education staffing alignment	<b>\$ (3.5) M</b> – Early retirement savings
<b>Non-Compensation</b>	
<b>\$ 2.0 M</b> – Multiple Pathways	<b>\$ (2.5) M</b> – One-time BFR funding not allocated for 2010/2011
<b>\$ 0.2 M</b> - Categorical expenses – transportation, special education, etc.	<b>\$ (13.8) M</b> – Budget reductions and efficiencies
<b>\$ 0.3 M</b> – Rocky Mountain Deaf School expansion to include high school grade levels.	<b>\$ (0.8) M</b> – Facility Usage savings from building usage efficiencies and consolidations.
	<b>\$ (2.5) M</b> – 5 year operational and maintenance support from 2004 Mill Levy Override ends.
<b>Total Expenditure Increases - \$ 18.0 M</b>	<b>Total Expenditure Decreases - \$ (31.9) M</b>
<b>Total Net Change in Expenditures - \$ (13.9) M</b>	

To balance the 2010/2011 Budget and to temporarily mitigate reduction requirements, the district plans to spend down reserves by \$ 36.8 M. This spend down of reserves is part of a longer term plan where reserves were intentionally built above required levels.

<b>Use of District Reserves</b>
<b>Permanent Spend Down of District Reserves - \$ (36.8) M</b>



**2010/2011  
Budget Reductions**

<b>Reduction Number</b>	<b>Budget Reduction</b>	<b>Amount</b>	<b>FTE</b>	<b>Division</b>	<b>Page Number</b>
1	Athletics - Reduce supplies to schools	100,000		Athletics & Activities	78-79
2	Board of Ed - Eliminate meals, additional pay	14,800		Board of Education	80-81
3	Reduce Jefferson Foundation support	25,000		Board of Education	80-81
4	Educational Equity - additional pay, operating costs	11,500		District Leadership and Communications	84-87
5	Teacher Induction - coordinator, additional pay, meals	121,200	1.00	District Leadership and Communications	84-87
6	Supt. Office - secretary	43,000	1.00	District Leadership and Communications	84-87
7	Chief Academic Office - sub, meals	400		District Leadership and Communications	84-87
8	Chief Operating Office - operating costs	8,900		District Leadership and Communications	84-87
9	Employee Relations - paraprofessional	25,800		District Leadership and Communications	84-87
10	Governmental Relations - meals	1,000		District Leadership and Communications	84-87
11	Grants Management - operating costs	200		Diverse Learners	90-93
12	Gifted & Talented - operating costs	3,200		Diverse Learners	90-93
13	Multicultural - director, subs, para-educators, operating costs	479,200	1.00	Diverse Learners	90-93
14	Ed. Technology - secretary, subs, meals, contracted services	82,500	1.00	Educational Technology Services	94-95
15	Facilities Management - technician, consultant, supplies	108,900	1.00	Field Services	96-97
16	Facilities Services - manager, 6 trades techs	569,300	7.00	Field Services	96-97
17	Relocatable Classrooms - trades tech	71,900	1.00	Field Services	96-97
18	Facilities Work Orders - technician, supplies	85,400	1.00	Field Services	96-97
19	Ed. Center - maintenance, supplies	6,400		Field Services	96-97
20	Landscaping - trades techs, supplies	193,000	2.00	Field Services	96-97
21	Small Engine Repair - trades tech, equipment	56,200	1.00	Field Services	96-97

**Continued on next page**



<b>Reduction Number</b>	<b>Budget Reduction</b>	<b>Amount</b>	<b>FTE</b>	<b>Division</b>	<b>Page Number</b>
22	Central Mailroom - contract services, supplies	17,000		Field Services	96-97
23	Budget Services - travel, supplies	3,000		Financial Services / Technology Services	98-99
24	Technology - 2 admin, 1 classified, training, project expenses and delays	722,600	3.00	Financial Services / Technology Services	98-99
25	Financial Services - training, meals, supplies	4,000		Financial Services / Technology Services	98-99
26	Payroll - overtime, training	18,500		Financial Services / Technology Services	98-99
27	Accounting - technician, contracted services, operating costs	85,800	1.00	Financial Services / Technology Services	98-99
28	Purchasing - training	500		Financial Services / Technology Services	98-99
29	HR Management - operating costs	11,000		Human Resources	100-101
30	HR Records - technician, training, equipment	71,600	1.00	Human Resources	100-101
31	HR Benefits - hourly work, printing	6,000		Human Resources	100-101
32	HR Employment Services - overtime, recruiting	12,500		Human Resources	100-101
33	Professional Development - JCEA, CSEA, JCAP	6,300		Human Resources	100-101
34	Assessment - teacher, meals, contract labor	90,800	1.00	Instructional Data Services	102-103
35	Student Data Services - classified	51,700	1.00	Instructional Data Services	102-103
36	Career and Staff Development - subs, additional pay, meals	23,800		Learning & Educational Achievement	104-107
37	Curriculum and Instruction - coach, subs, hourly work, meals	213,400	1.00	Learning & Educational Achievement	104-107
38	Dropout Prevention - marketing	3,500		Other School Support Programs	111
39	Expulsions & Discipline - contracted services, printing	8,000		Other School Support Programs	111
40	Reading Assessment - assistant director, subs, equipment	277,700	1.00	School & Student Success	112-115
41	Student Health - meals, supplies	3,700		School & Student Success	112-115
42	Student Services - training, meals	21,300		School & Student Success	112-115
43	Community Superintendents - admin assistant, meals	73,300	1.00	School Management	116-117
44	Reduce insurance premium costs	166,500		Transfers	166-167

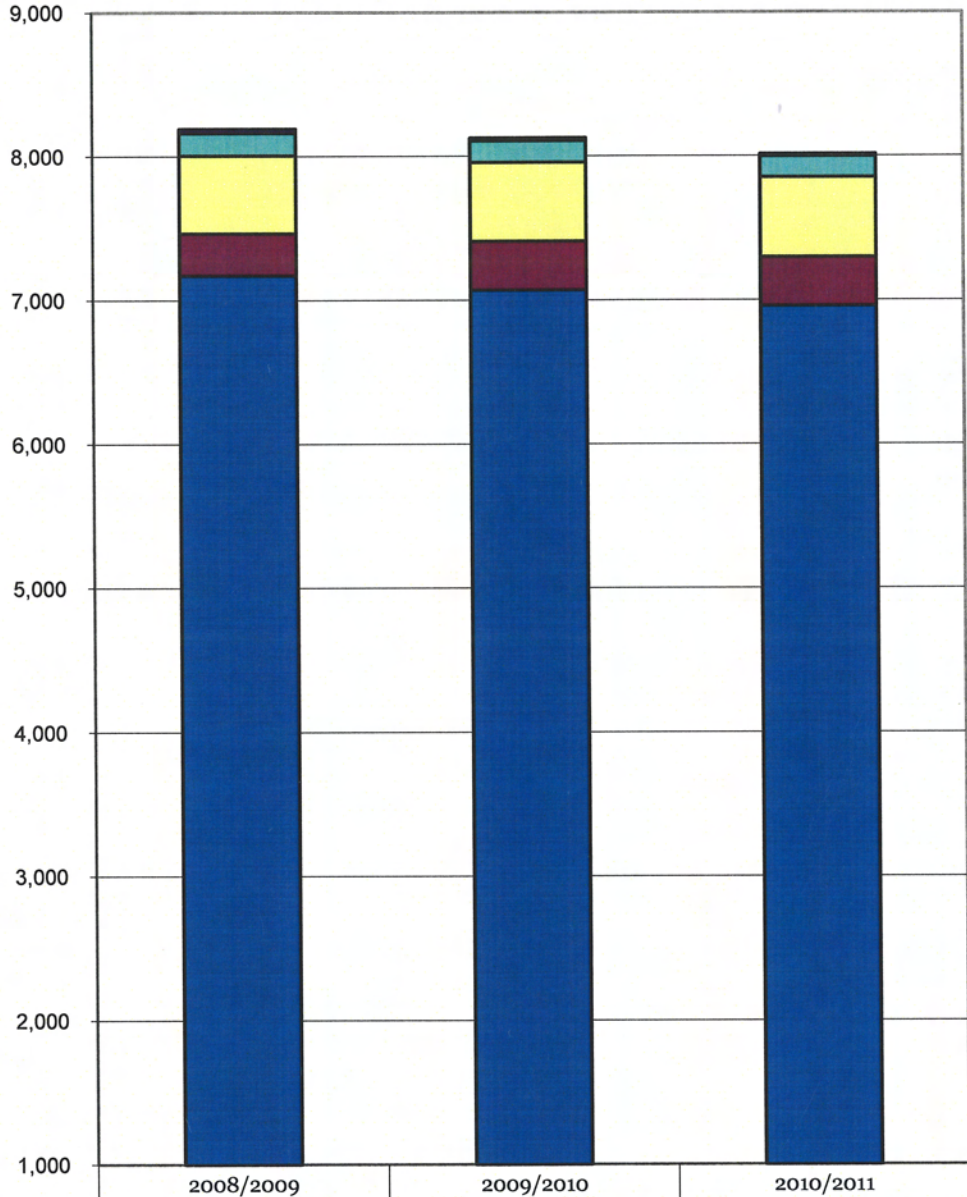
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<b>Reduction Number</b>	<b>Budget Reduction</b>	<b>Amount</b>	<b>FTE</b>	<b>Division</b>	<b>Page Number</b>
45	Transportation - bus drivers	376,800	8.00	Transportation	120-123
46	Fleet Maintenance - trades tech, training, repairs, supplies	358,100	1.00	Transportation	120-123
47	Elem - reduce teachers	4,231,600	59.00	Elementary Schools	66-67
48	Elem - reduce APs	333,600	3.50	Elementary Schools	66-67
49	Elem - eliminate instructional leader pay	264,300		Elementary Schools	66-67
50	Elem - reduce tech allocation by \$5/student	194,000		Elementary Schools	66-67
51	Middle - reduce teachers	628,700	8.60	Middle Schools	70-71
52	Middle - reduce APs	386,700	4.00	Middle Schools	70-71
53	Middle - reduce discretionary allocation by \$5.50/student	63,100		Middle Schools	70-71
54	Middle - reduce para hours by 2 hrs/day/1000 students	61,600		Middle Schools	70-71
55	Middle - reduce tech allocation by \$5/student	57,400		Middle Schools	70-71
56	High - reduce 1 secretary at each school	982,800	21.00	High Schools	74-75
57	High - reduce APs	391,400	4.00	High Schools	74-75
58	High - reduce para hours by 2 hrs/day/1000 students + 1 hr/day/school	184,700		High Schools	74-75
59	Eliminate Workload Relief	1,400,000		All Schools	66-77
		<b>\$13,815,100</b>	<b>136.10</b>		



**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**Full Time Equivalents (FTEs) - All Funds**  
**2008/2009 - 2010/2011**

FTEs



	2008/2009	2009/2010	2010/2011
Capital Projects Fund FTEs	29.60	21.00	17.00
Internal Service Funds FTEs	155.67	148.67	145.00
Enterprise Funds FTEs	540.50	549.35	554.00
Special Revenue Funds FTEs*	293.00	339.10	339.00
General Fund FTEs	7,173.10	7,070.17	6,959.16

A detailed list of FTE differences is shown on page 45

\*Increase in 2009/2010 is due to American Recovery and Reinvestment Act of 2009 which is a one-time federal stimulus 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**  
**Staffing Summary by Department**  
**2008/2009 - 2010/2011**

Department	2008/2009 Adopted Budget	2009/2010 Revised Adopted Budget	2010/2011 Proposed Budget
<b>General Fund:</b>			
Elementary Schools	2,361.38	2,355.10	2,305.74
Middle Schools	729.44	697.10	652.10
High Schools	1,498.77	1,477.65	1,458.70
Option Schools	297.64	314.35	325.05
Athletics & Activities	11.00	10.50	10.50
Custodial	523.50	516.00	516.00
Diverse Learners	843.95	800.80	823.40
District Leadership and Communications	24.00	27.00	25.00
Educational Technology Services	12.00	13.00	12.00
Field Services	209.50	206.50	193.50
Financial Services	44.17	44.17	43.17
Human Resources	46.50	44.50	43.50
Instructional Data Services	22.50	22.50	20.50
Learning & Educational Achievement	114.50	118.00	117.00
Other School Programs	59.50	60.00	60.00
Other School Support Programs	32.75	33.00	33.00
School & Student Success	44.00	44.00	44.00
School Management	12.00	12.00	11.00
Transportation	286.00	274.00	265.00
<b>Total FTEs General Fund</b>	<b>7,173.10</b>	<b>7,070.17</b>	<b>6,959.16</b>
<b>Other Funds:</b>			
Capital Project Funds	29.60	21.00	17.00
Special Revenue Funds			
Campus Activity Fund	0.50	0.10	-
Grants Fund	292.50	339.00	339.00
Total Special Revenue Funds	293.00	339.10	339.00
Enterprise Funds			
Food Service Fund	287.00	302.00	336.00
Child Care Fund	250.50	244.35	215.00
Property Management Fund	3.00	3.00	3.00
Total Enterprise Funds	540.50	549.35	554.00
Internal Service Funds			
Employee Benefits Fund	1.00	1.00	1.00
Risk Mgt/Insurance Reserve Fund	30.00	28.00	28.00
Technology Fund	110.34	105.34	102.00
Central Services Funds	14.33	14.33	14.00
Total Internal Service Funds	155.67	148.67	145.00
<b>Total FTEs Other Funds</b>	<b>1,018.77</b>	<b>1,058.12</b>	<b>1,055.00</b>
<b>Total FTEs All Funds</b>	<b>8,191.87</b>	<b>8,128.29</b>	<b>8,014.16</b>

**JEFFERSON COUNTY SCHOOL DISTRICT, NO.R-1**  
**Staffing Summary by Category**  
**2008/2009 - 2010/2011**

Department/Fund	2008/2009 Adopted Budget	2009/2010 Revised Adopted Budget	2010/2011 Proposed Budget
<b>General Fund:</b>			
Elementary Schools			
Administration	114.50	114.00	111.00
Teacher and Other Licensed	2,057.88	2,052.10	2,005.74
Support	189.00	189.00	189.00
Total Elementary Schools	<u>2,361.38</u>	<u>2,355.10</u>	<u>2,305.74</u>
Middle Schools			
Administration	48.00	46.00	39.00
Teacher and Other Licensed	630.44	601.60	567.60
Support	51.00	49.50	45.50
Total Middle Schools	<u>729.44</u>	<u>697.10</u>	<u>652.10</u>
High Schools			
Administration	93.50	92.00	88.00
Teacher and Other Licensed	1,256.66	1,239.15	1,241.20
Support	148.61	146.50	129.50
Total High Schools	<u>1,498.77</u>	<u>1,477.65</u>	<u>1,458.70</u>
Option Schools			
Administration	19.50	19.50	20.50
Teacher and Other Licensed	230.44	246.60	257.30
Support	47.70	48.25	47.25
Total Option Schools	<u>297.64</u>	<u>314.35</u>	<u>325.05</u>
Athletics & Activities			
Administration	2.50	2.00	2.00
Teacher and Other Licensed	-	-	-
Support	8.50	8.50	8.50
Total Athletics & Activities	<u>11.00</u>	<u>10.50</u>	<u>10.50</u>
Custodial			
Administration	2.00	2.00	2.00
Teacher and Other Licensed	-	-	-
Support	521.50	514.00	514.00
Total Custodial	<u>523.50</u>	<u>516.00</u>	<u>516.00</u>
District Leadership and Communications			
Administration	22.00	24.00	24.00
Teacher and Other Licensed	1.00	2.00	1.00
Support	1.00	1.00	-
Total District Leadership and Communications	<u>24.00</u>	<u>27.00</u>	<u>25.00</u>
Diverse Learners			
Administration	22.50	21.50	20.50
Teacher and Other Licensed	789.20	748.05	771.65
Support	32.25	31.25	31.25
Total Diverse Learners	<u>843.95</u>	<u>800.80</u>	<u>823.40</u>
Educational Technology Services			
Administration	4.00	4.00	4.00
Teacher and Other Licensed	5.00	6.00	6.00
Support	3.00	3.00	2.00
Total Educational Technology Services	<u>12.00</u>	<u>13.00</u>	<u>12.00</u>
Field Services			
Administration	8.00	8.00	7.00
Teacher and Other Licensed	-	-	-
Support	201.50	198.50	186.50
Total Field Services	<u>209.50</u>	<u>206.50</u>	<u>193.50</u>
Financial Services/Technology Services			
Administration	19.00	19.00	19.00
Teacher and Other Licensed	-	-	-
Support	25.17	25.17	24.17
Total Financial Services/Technology Services	<u>44.17</u>	<u>44.17</u>	<u>43.17</u>
Human Resources			
Administration	12.00	12.00	13.00
Teacher and Other Licensed	1.00	-	-
Support	33.50	32.50	30.50
Total Human Resources	<u>46.50</u>	<u>44.50</u>	<u>43.50</u>

**JEFFERSON COUNTY SCHOOL DISTRICT, NO.R-1**  
**Staffing Summary by Category**  
**2008/2009 - 2010/2011**

Department/Fund	2008/2009 Adopted Budget	2009/2010 Revised Adopted Budget	2010/2011 Proposed Budget
Instructional Data Services			
Administration	9.00	9.00	9.00
Teacher and Other Licensed	3.00	3.00	2.00
Support	10.50	10.50	9.50
<b>Total Instructional Data Services</b>	<b>22.50</b>	<b>22.50</b>	<b>20.50</b>
Learning and Educational Achievement			
Administration	10.00	9.00	9.00
Teacher and Other Licensed	95.50	100.00	99.00
Support	9.00	9.00	9.00
<b>Total Learning and Educational Achievement</b>	<b>114.50</b>	<b>118.00</b>	<b>117.00</b>
Other School Programs			
Administration	3.50	3.50	3.50
Teacher and Other Licensed	50.00	50.50	50.50
Support	6.00	6.00	6.00
<b>Total Other School Programs</b>	<b>59.50</b>	<b>60.00</b>	<b>60.00</b>
Other School Support Programs			
Administration	9.00	8.00	8.00
Teacher and Other Licensed	11.00	13.00	13.00
Support	12.75	12.00	12.00
<b>Total Other School Support Programs</b>	<b>32.75</b>	<b>33.00</b>	<b>33.00</b>
School & Student Success			
Administration	4.50	4.50	4.50
Teacher and Other Licensed	37.00	36.00	36.00
Support	2.50	3.50	3.50
<b>Total School &amp; Student Success</b>	<b>44.00</b>	<b>44.00</b>	<b>44.00</b>
School Management			
Administration	12.00	12.00	11.00
Teacher and Other Licensed	-	-	-
Support	-	-	-
<b>Total School Management</b>	<b>12.00</b>	<b>12.00</b>	<b>11.00</b>
Transportation			
Administration	6.00	6.00	6.00
Teacher and Other Licensed	-	-	-
Support	280.00	268.00	259.00
<b>Total Transportation</b>	<b>286.00</b>	<b>274.00</b>	<b>265.00</b>
Total FTEs			
Administration	421.50	416.00	401.00
Teacher and Other Licensed	5,168.12	5,098.00	5,050.99
Support	1,583.48	1,556.17	1,507.17
<b>Total FTEs General Fund</b>	<b>7,173.10</b>	<b>7,070.17</b>	<b>6,959.16</b>
<b>Other Funds:</b>			
Administration	146.17	131.67	128.00
Teacher and Other Licensed	244.50	336.45	336.00
Support	628.10	590.00	591.00
<b>Total FTEs Other Funds</b>	<b>1,018.77</b>	<b>1,058.12</b>	<b>1,055.00</b>
<b>Total FTEs All Funds</b>	<b>8,191.87</b>	<b>8,128.29</b>	<b>8,014.16</b>

**Notes:**

An analysis of the FTEs changes from 2009/2010 to 2010/2011 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**  
**2008/2009 - 2010/2011**

<b>Changes in FTEs from 2009/2010 to 2010/2011</b>			
<b>General Fund</b>	<b>FTE Increases</b>	<b>FTE Decreases</b>	<b>Total</b>
<b>Administrative Staff:</b>			
Asst Principal - all levels budget reduction #48, #52 & #57		(11.50)	(11.50)
Principal - K - 6 elementary school closed and combined with a middle school to form a K-8 school		(1.00)	(1.00)
Asst Principal - reduce middle school allocation to high risk schools		(1.50)	(1.50)
Asst Principal - technical education campus in north area	1.00		1.00
Director - Multicultural Student Services - budget reduction #13		(1.00)	(1.00)
Manager - Facilities Services - budget reduction #16		(1.00)	(1.00)
Manager - Human Resources - reorganization moving classified position to administrative position	1.00		1.00
Asst Director - School & Student Success budget reduction #40		(1.00)	(1.00)
Director & Coordinator - School & Student Success - partial FTEs previously funded with Title IV Safe & Drug Free federal grant money. The grant funding is drastically reduced for 2010/2011.	1.00		1.00
School Management Administrative Assistant - budget reduction #43		(1.00)	(1.00)
<b>Total Administrative Staff</b>	<b>3.00</b>	<b>(18.00)</b>	<b>(15.00)</b>
<b>Licensed Staff:</b>			
Teachers - elementary & middle level budget reduction #47 & #51		(67.60)	(67.60)
Teachers - all levels - projected decreased enrollment		(10.71)	(10.71)
Teachers - technical education campus in north area & on-line school	10.70		10.70
Teacher Induction Coordinator - budget reduction #6		(1.00)	(1.00)
Teachers - OCR mandated for Multicultural Student Services in Diverse Learners division	23.60		23.60
Teacher - Assessment budget reduction #34		(1.00)	(1.00)
Instructional Coaches - Learning & Educational Achievement budget reduction #37		(1.00)	(1.00)
<b>Total Licensed Staff</b>	<b>34.30</b>	<b>(81.31)</b>	<b>(47.01)</b>
<b>Support Staff:</b>			
School Secretary - middle projected decreased enrollment		(4.00)	(4.00)
School Secretary - high and option schools budget reduction #56		(21.00)	(21.00)
Support Staff - technical education campus in north area & on-line school	3.00		3.00
Secretary - Superintendent budget reduction #6		(1.00)	(1.00)
Secretary - Educational Technology Services budget reduction #14		(1.00)	(1.00)
Classified Technician - Field Services budget reduction #15 & #18		(2.00)	(2.00)
Trades Technicians - Field Services budget reduction #16, #17, #20, & #21		(10.00)	(10.00)
Classified Technician - Accounting budget reduction #27		(1.00)	(1.00)
Classified Technician - Human Resources - reorganization moving classified position to administrative position		(1.00)	(1.00)
Classified Technician - Human Resources budget reduction #30		(1.00)	(1.00)
Specialist Classified - Instructional Data Services budget reduction #35		(1.00)	(1.00)
Bus Driver budget reduction #45		(8.00)	(8.00)
Trades Technician - Transportation budget reduction #46		(1.00)	(1.00)
<b>Total Support Staff</b>	<b>3.00</b>	<b>(52.00)</b>	<b>(49.00)</b>
<b>Total General Fund</b>	<b>40.30</b>	<b>(151.31)</b>	<b>(111.01)</b>
<b>Other Funds</b>			
	<b>FTE Increases</b>	<b>FTE Decreases</b>	<b>Total</b>
<b>Administrative Staff:</b>			
Capital Projects Fund - fewer FTEs needed to finish remaining projects		(4.00)	(4.00)
Central Services Fund - reorganization to move partial FTE to Technology Fund for Maximo system support		(0.33)	(0.33)
Central Services Fund - reorganization replacing copier repair position with a System Administrator position to support Imaging	1.00		1.00
Field Services	0.66		0.66
Technology Internal Service Fund - budget reductions		(1.00)	(1.00)
<b>Total Administrative Staff</b>	<b>1.66</b>	<b>(5.33)</b>	<b>(3.67)</b>
<b>Licensed Staff:</b>			
Campus Activity Special Revenue Fund - decrease for partial FTE for school Librarian		(0.10)	(0.10)
Childcare Fund - decrease in FTE due to slight change in full-day Kindergarten enrollment.		(0.35)	(0.35)
<b>Total Licensed Staff</b>	<b>-</b>	<b>(0.45)</b>	<b>(0.45)</b>
<b>Support Staff:</b>			
Food Service Enterprise Fund - increase due to use of regular food service workers instead of using substitutes	34.00		34.00
Childcare Enterprise Fund - decrease to reflect actual hours worked by hourly employees		(29.00)	(29.00)
Central Services Fund - reorganization replacing copier repair position with a system administrator position to support Imaging		(1.00)	(1.00)
Technology Fund - budget reductions		(3.00)	(3.00)
<b>Total Support Staff</b>	<b>34.00</b>	<b>(33.00)</b>	<b>1.00</b>
<b>Total Other Funds</b>	<b>35.66</b>	<b>(38.78)</b>	<b>(3.12)</b>
<b>General and Other Funds</b>			
	<b>FTE Increases</b>	<b>FTE Decreases</b>	<b>Total</b>
<b>Total All Funds</b>	<b>75.96</b>	<b>(190.09)</b>	<b>(114.13)</b>



**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**General Fund Staffing by Account for**  
**2010/2011**

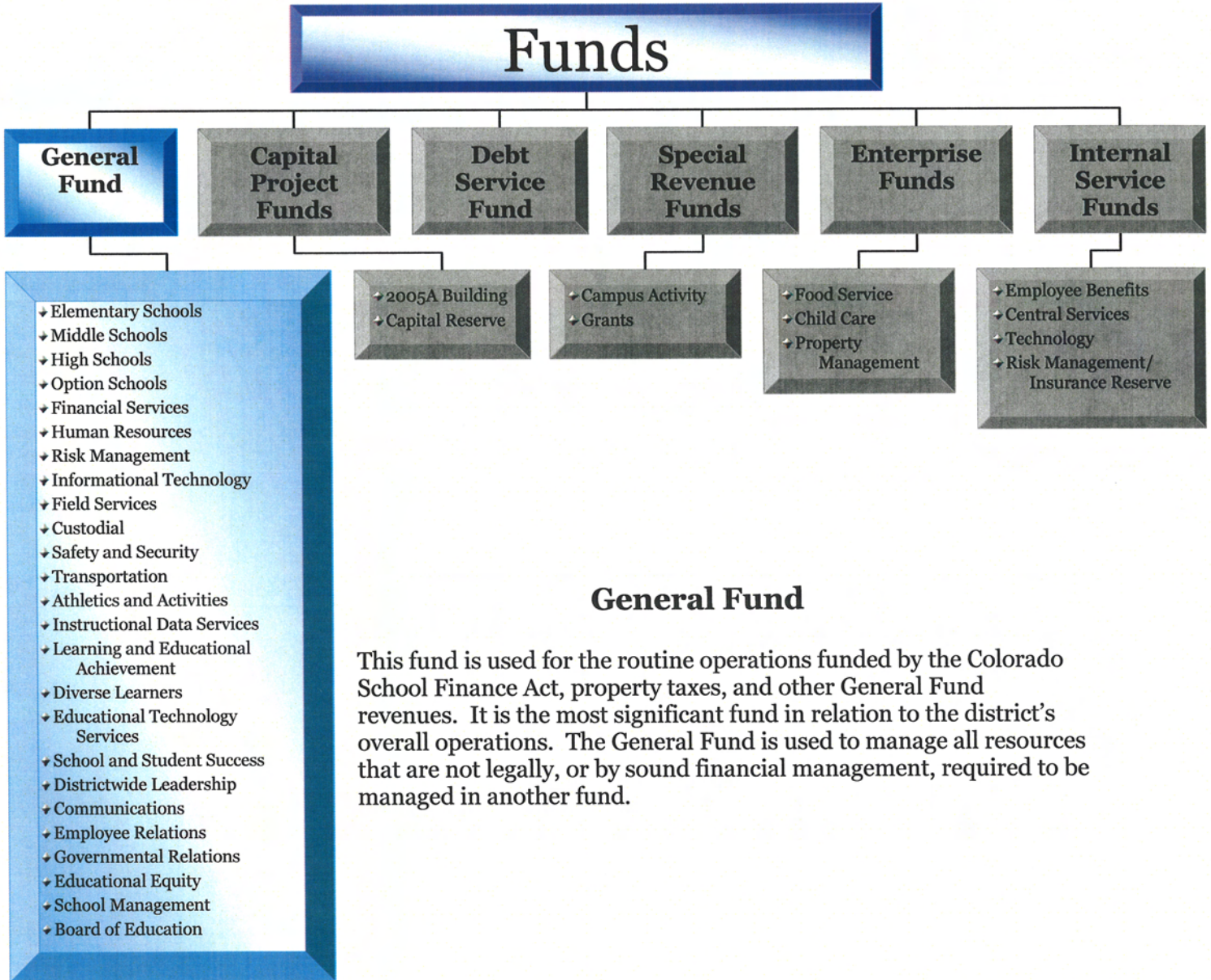
Description	Elementary Schools	Middle Schools	High Schools	Option Schools	Athletics & Activities	Custodial	District Leadership and Communications	Diverse Learners	Educational Technology Services	Field Services	Financial Services
Superintendent							1.00				
Chief Academic Officer							1.00				
Chief Operating Officer							1.00				
Community Superintendent											
Chief Financial Officer											1.00
Executive Director							2.00	1.00	1.00	1.00	
Principal	94.00	19.00	17.00	7.00				1.00			
Director				1.00	1.00	1.00	5.00	6.50		2.00	3.00
Assistant Director								6.00	1.00		
Supervisor						1.00			1.00	1.00	1.00
Assistant Principal	17.00	20.00	71.00	11.50				1.00			
Manager					1.00		4.00	1.00		2.00	5.00
Technical Specialist				1.00			3.00	2.00	1.00	3.00	7.00
Accountant I											2.00
Teacher	1,918.74	509.60	1,131.20	224.30				464.35			
Counselor	2.00	39.00	76.00	17.50							
Teacher Librarian	85.00	19.00	17.00	7.50					1.00		
Coordinator - Licensed							1.00	10.00	2.00		
Coordinator - Administrative								2.00			1.00
Resource Teachers				1.00				14.40	3.00		
Instructional Coach			17.00	6.50							
Administrator							1.00				
Physical Therapist								10.60			
Occupational Therapist								30.10			
Nurse											
Psychologist								70.50			
Social Worker				0.50				55.60			
Audiologist								4.00			
Speech Therapist								112.10			
Specialist - Classified								1.00			7.00
Buyer											1.67
Technicians Classified			1.00	8.50	2.50	2.00		20.00	1.00	18.50	10.50
Transportation Trainer											
Administrative Assistant							4.00				1.00
Group Leader										16.00	
School Secretary	189.00	45.50	72.50	26.75				1.75			
Secretary					1.00			8.50		1.00	
Clerk									1.00		
Buyer Assist/Expeditior											3.00
Trades Technician					5.00	4.00				146.00	
Bus Driver											
Custodian						508.00					
Investigator							2.00				
Campus Supervisor			56.00	10.00							
Food Service Manager				2.00							
Warehouse Worker										3.00	
<b>Total FTEs</b>	<b>2,305.74</b>	<b>652.10</b>	<b>1,458.70</b>	<b>325.05</b>	<b>10.50</b>	<b>516.00</b>	<b>25.00</b>	<b>823.40</b>	<b>12.00</b>	<b>193.50</b>	<b>43.17</b>

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**General Fund Staffing by Account for**  
**2010/2011**

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	2.00		4.00	36.50
Assistant Director		1.00	1.00		1.00				10.00
Supervisor									4.00
Assistant Principal				2.00	1.00				123.50
Manager	6.00	1.00				0.50		1.00	21.50
Technical Specialist	1.00	4.00							22.00
Accountant I									2.00
Teacher				31.00	8.00	2.00			4,289.19
Counselor	1.00								135.50
Teacher Librarian				0.50					130.00
Coordinator - Licensed			5.50		1.00	5.00			24.50
Coordinator - Administrative			2.00		1.00	1.00			7.00
Resource Teachers		2.00	29.00	5.00	2.00				56.40
Instructional Coach			64.50						88.00
Administrator			1.00		0.50				2.50
Physical Therapist				3.00					13.60
Occupational Therapist				3.00					33.10
Nurse				3.00	2.00	29.00			34.00
Psychologist									70.50
Social Worker				2.00					58.10
Audiologist									4.00
Speech Therapist				3.00					115.10
Specialist - Classified	2.00	4.00	1.00	1.00	1.00			11.00	28.00
Buyer									1.67
Technicians Classified	28.00	5.50	3.00		1.00	1.00		3.00	105.50
Transportation Trainer								5.00	5.00
Administrative Assistant	1.00				1.00		3.00		10.00
Group Leader									16.00
School Secretary				4.00	2.00				341.50
Secretary	0.50		5.00	1.00	3.00	2.50		4.00	26.50
Clerk									1.00
Buyer Assist/Expeditior									3.00
Trades Technician								26.00	181.00
Bus Driver								208.00	208.00
Custodian					4.00				512.00
Investigator									2.00
Campus Supervisor					1.00				67.00
Food Service Manager									2.00
Warehouse Worker								2.00	5.00
<b>Total FTEs</b>	<b>43.50</b>	<b>20.50</b>	<b>117.00</b>	<b>60.00</b>	<b>33.00</b>	<b>44.00</b>	<b>11.00</b>	<b>265.00</b>	<b>6,959.16</b>



# Funds



## General Fund

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



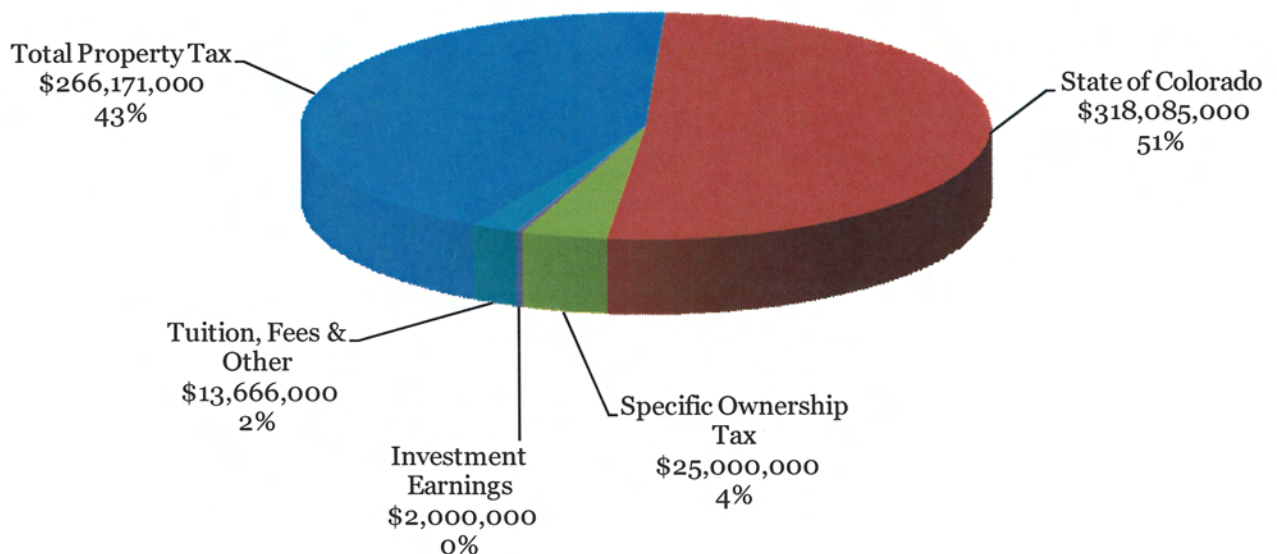
## General Fund Revenue Sources and Classifications

### Overview

The total budget for 2010/2011 General Fund revenue is \$624.9 M. This is \$ 35.5 M less than the 2009/2010 budget amount for revenue. The actual revenue for 2009/2010 was much less than originally budgeted due to mid-year rescissions of funding by the State of Colorado. Rescissions for 2009/2010 totaled approximately \$ 13.3 M.

	2005/2006 Actual	2006/2007 Actual	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2010/2011 Budget
State Authorized Property Tax	\$ 173,245,144	\$ 177,322,204	\$ 191,691,028	\$ 193,697,205	\$ 191,603,100	\$ 191,871,000
Voter Approved Override	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
Performance Promise Override	10,800,000	10,800,000	10,800,000	10,800,000	10,800,000	10,800,000
2004 Mill Levy Override	38,500,000	38,500,000	38,500,000	38,500,000	38,500,000	38,500,000
<b>Total Property Tax</b>	<b>\$ 247,585,144</b>	<b>\$ 251,662,204</b>	<b>\$ 266,031,028</b>	<b>\$ 268,037,205</b>	<b>\$ 265,903,100</b>	<b>\$ 266,171,000</b>
State of Colorado	301,648,167	311,528,788	315,220,190	327,223,284	339,593,500	318,085,000
Specific Ownership Tax	30,814,386	29,414,761	28,858,670	26,428,023	24,861,500	25,000,000
Investment Earnings	3,755,042	7,626,953	8,286,204	4,311,036	1,700,000	2,000,000
Tuition, Fees & Other	17,155,370	13,147,802	14,511,020	15,493,515	14,550,600	13,666,000
<b>Total Revenue</b>	<b>\$ 600,958,109</b>	<b>\$ 613,380,508</b>	<b>\$ 632,907,112</b>	<b>\$ 641,493,063</b>	<b>\$ 646,608,700</b>	<b>\$ 624,922,000</b>

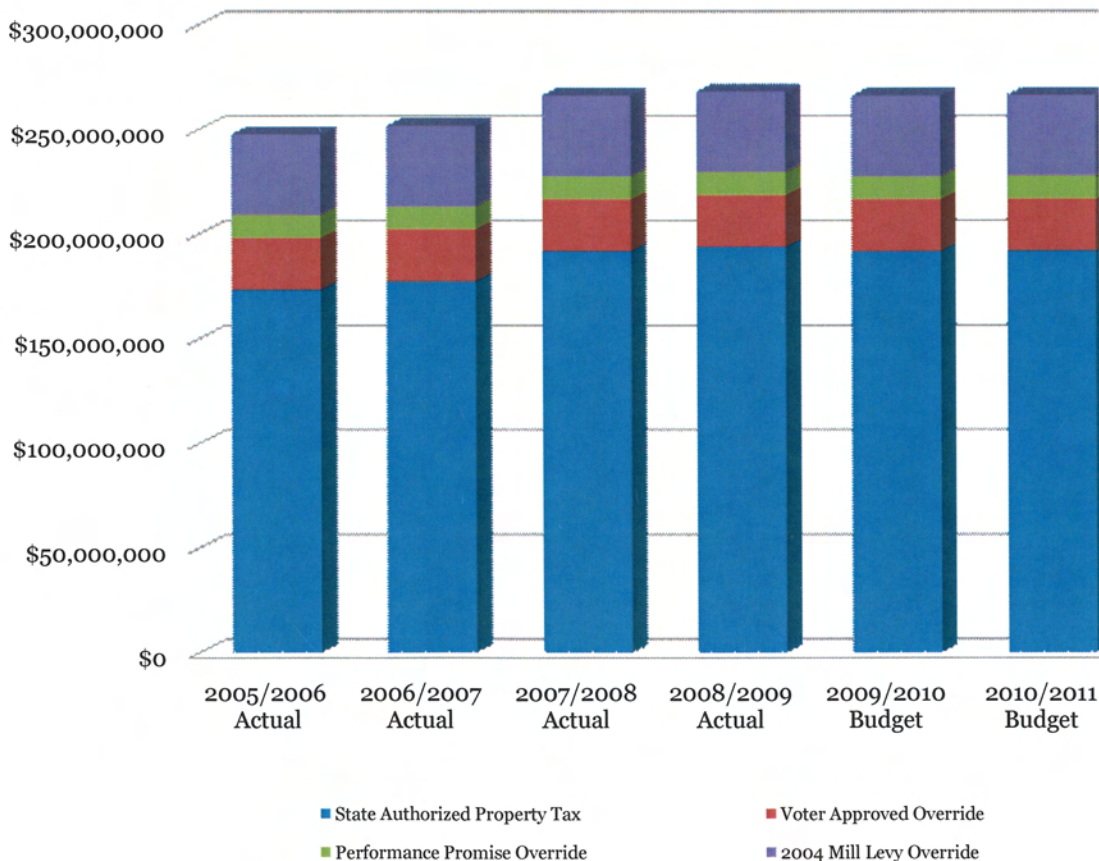
### 2010/2011 Proposed Budget General Fund Revenue Sources and Classifications



## 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). Prior to the passage of this bill, the state has been forced to fund a larger portion of K-12 education each year 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.



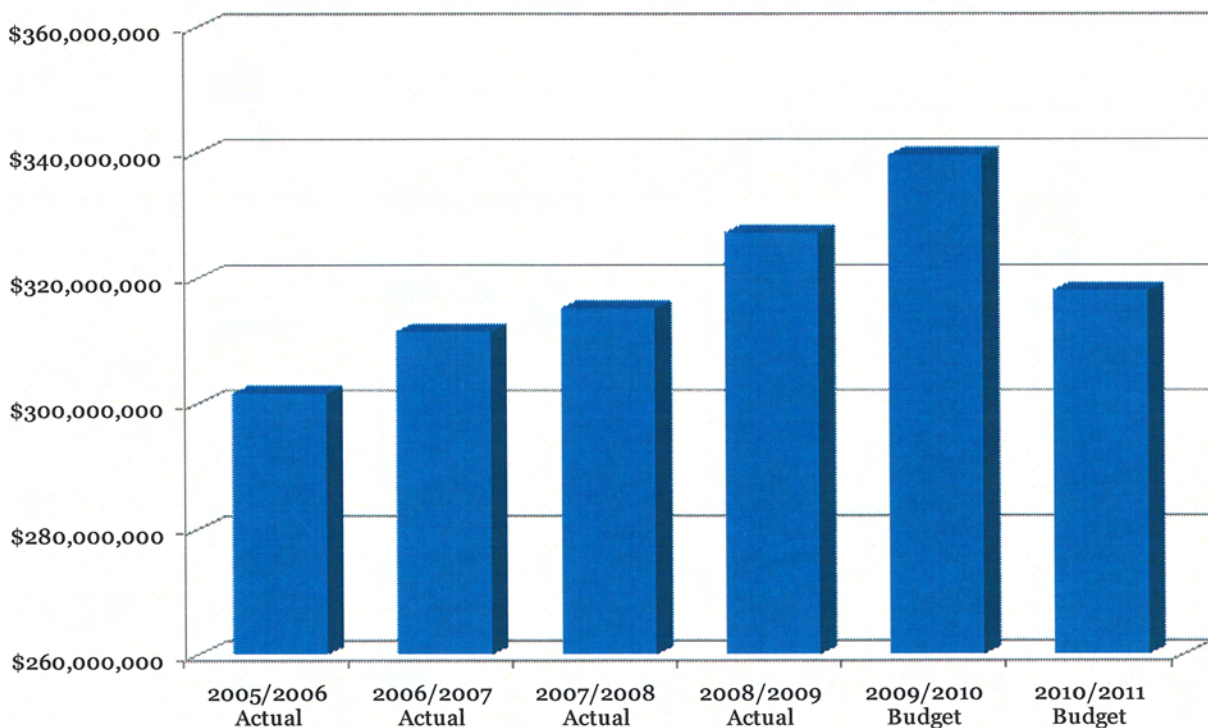
**State of Colorado**

The State of Colorado School Finance Act is based on an annual October pupil count. Students in grades one through twelve are counted as either full-time or part-time depending upon the number of scheduled hours of coursework. Kindergarten students are funded at 58 percent of a full-time student. 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 years of declining enrollment, but is projecting enrollment numbers to hold steady from 2009/2010 to 2010/2011 for the first time in eleven years.

Charter schools are included in the official count; however, funds are transferred directly to these schools as an allocation of revenue. There are currently 14 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 Actual	2009/2010 Budget	2010/2011 Budget
Total State of Colorado revenue	\$ 325,126,267	\$ 338,599,888	\$ 344,911,891	\$ 359,305,784	\$ 373,665,500	\$ 352,173,000
Allocation of revenue to Jeffco charter schools	(23,478,100)	(27,071,100)	(29,691,700)	(32,082,500)	(34,072,000)	(34,088,000)
Net State of Colorado revenue for Jeffco	\$ 301,648,167	\$ 311,528,788	\$ 315,220,191	\$ 327,223,284	\$ 339,593,500	\$ 318,085,000

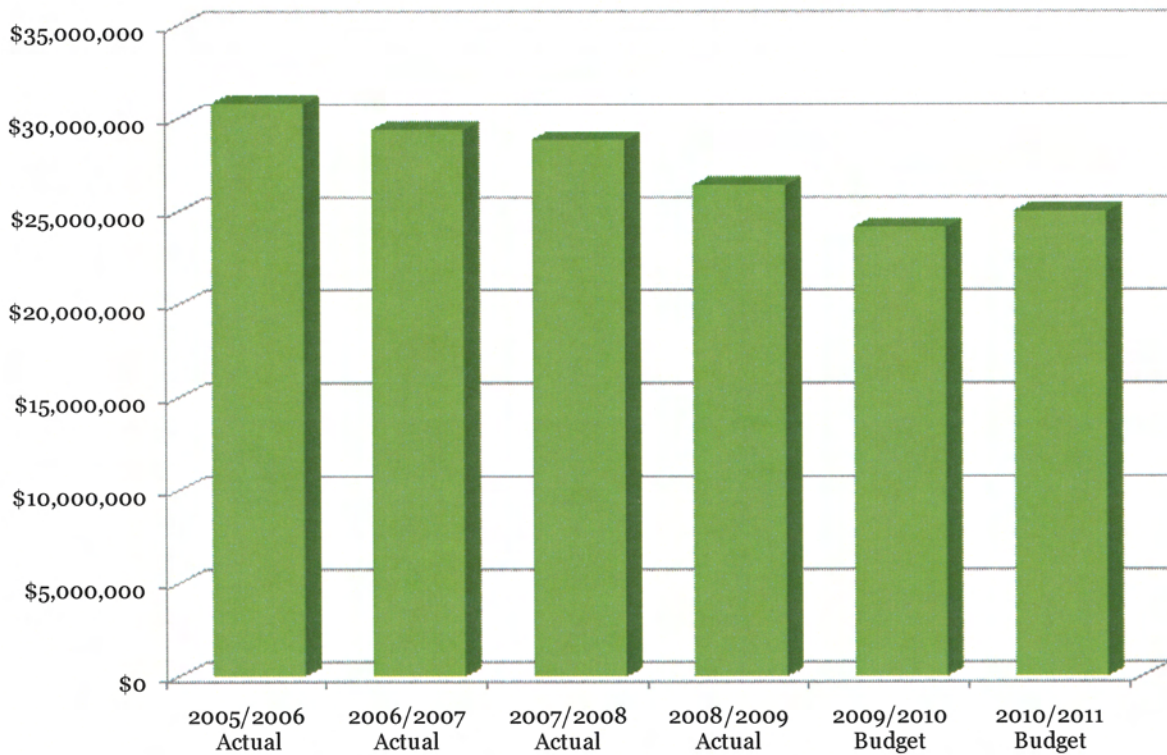
The chart below reflects our current estimate of the Colorado portion of funding.





### Specific Ownership Taxes

Specific Ownership Tax (SOT), also known as vehicle registration tax, is collected by counties and shared with school districts. The district has seen a decline in revenue since 2005/2006 due to the economic recession and the inability of consumers to purchase large ticket items. SOT is projected to rebound slightly during 2010/2011. All taxing entities within the county share SOT based upon property taxes levied and collected.

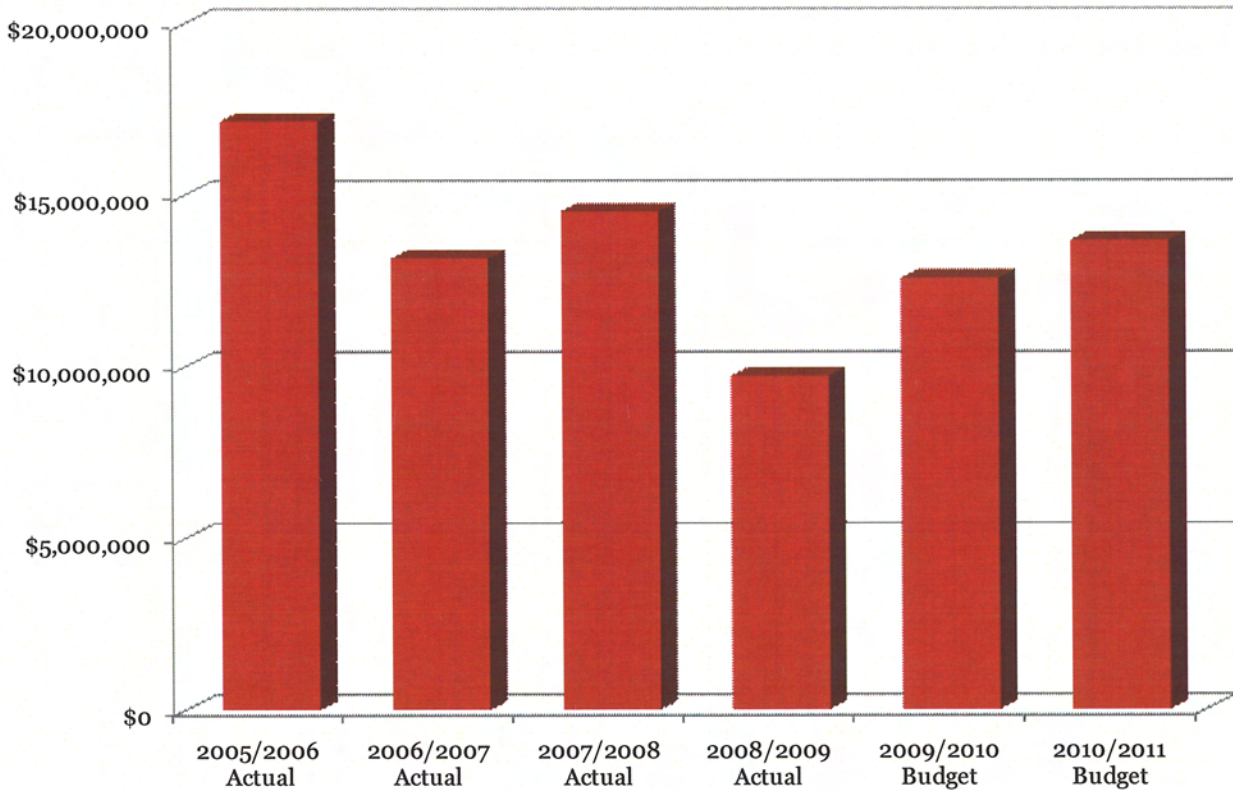


### Investment Earnings

Investment earnings are another component of revenue and are earned on public funds being held by the district. Two factors which determine investment income are interest rates and cash account balances. During 2009/2010, the district expected to earn \$ 3.0 M in interest. However, due to the decrease of cash balances and sharply declining interest rates, the actual, estimated earnings for the year are only \$ 1.7 M. For 2010/2011 interest earnings are expected to rebound modestly to \$ 2.0 M.

**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, for 2006/2007 there was a net decrease of \$4.0 M. This equals a slight increase in fee collection and a decrease of \$5.0 M which was the result of a CDE change in accounting treatment for school-wide grant revenues. This revenue is now recognized in the Grant Fund. 2010/2011 receipts are expected to increase slightly as compared to 2009/2010.





## General Fund Expenditures Uses and Classifications

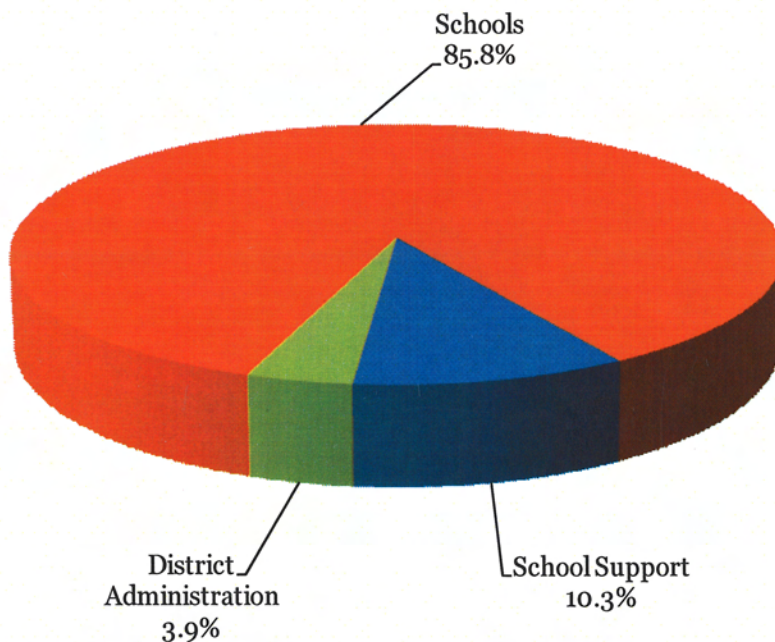
### Overview

The total General Fund budget is \$ 624.8 M plus an additional \$ 37.0 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 with this same information.

<b>Expenditures:</b>	<b>2009/2010 Budget</b>	<b>% of Budget</b>	<b>2010/2011 Adopted Budget</b>	<b>% of Budget</b>
<b>Schools</b>				
Elementary	\$ 191,278,500	29.8%	\$ 184,167,500	29.5%
Middle Schools	57,154,500	8.9%	52,598,700	8.4%
High Schools	118,033,700	18.4%	118,790,300	19.0%
Option Schools	27,454,700	4.3%	27,598,300	4.4%
Diverse Learners	75,832,100	11.8%	76,235,800	12.2%
Transportation	22,434,000	3.5%	21,703,600	3.5%
Custodial	27,556,000	4.3%	27,243,900	4.4%
Telecomm, Network & Utilities	20,867,200	3.2%	21,095,000	3.4%
Other School Programs	6,831,500	1.1%	6,707,700	1.1%
<b>Total Schools</b>	<b>547,442,200</b>	<b>85.2%</b>	<b>536,140,800</b>	<b>85.8%</b>
<b>School Support</b>				
Learning & Educational Achievement	12,152,100	1.9%	11,792,800	1.9%
School & Student Success	6,934,000	1.1%	7,043,300	1.1%
Educational Technology Services	2,117,500	0.3%	2,005,000	0.3%
Instructional Data Services	2,092,200	0.3%	1,969,900	0.3%
School Management	1,619,800	0.3%	1,543,200	0.2%
Athletics & Activities	8,812,200	1.4%	8,727,400	1.4%
Field Services	20,326,900	3.2%	18,030,800	2.9%
Districtwide	8,055,400	1.3%	7,555,400	1.2%
Other School Support Programs	5,273,600	0.8%	5,428,500	0.9%
<b>Total School Support</b>	<b>67,383,700</b>	<b>10.5%</b>	<b>64,096,300</b>	<b>10.3%</b>
<b>District Administration</b>				
Financial Services / Technology Services	18,311,500	2.9%	15,073,400	2.4%
Human Resources	4,388,800	0.7%	5,036,200	0.8%
District Leadership and Communications	4,020,900	0.6%	3,824,200	0.6%
Board of Education	628,500	0.1%	588,700	0.1%
<b>Total Administrative Expenses</b>	<b>27,349,700</b>	<b>4.3%</b>	<b>24,522,500</b>	<b>3.9%</b>
<b>Grand Total for all Programs</b>	<b>\$ 642,175,600</b>	<b>100.0%</b>	<b>\$ 624,759,600</b>	<b>100.0%</b>

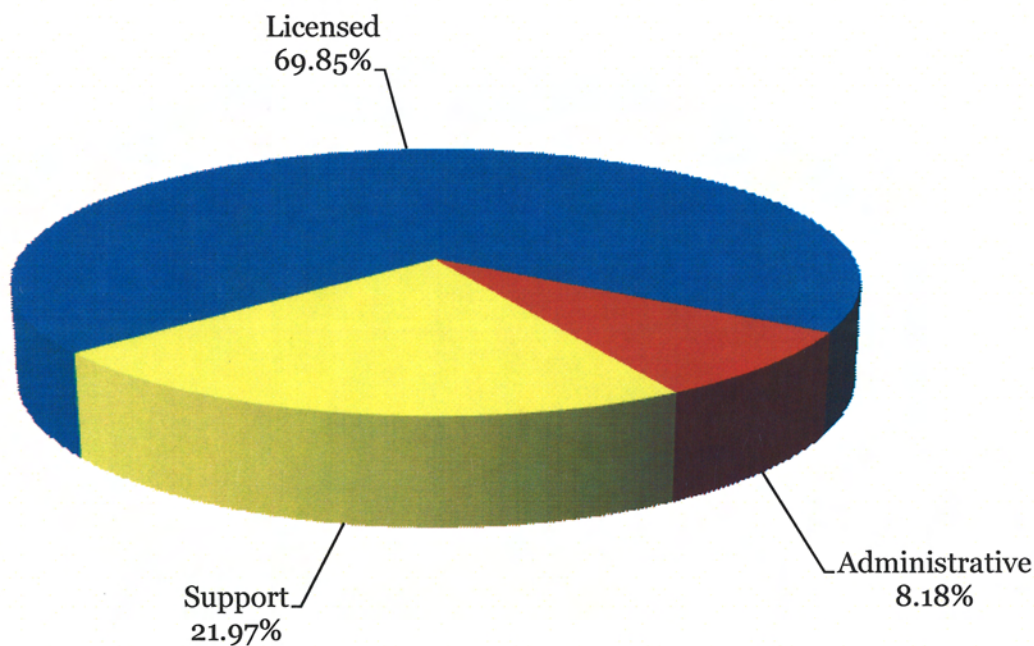
The district is dedicated to making sure that the funding flows to and is expended at the school while providing the necessary support and minimizing administrative costs. The following three charts illustrate different breakdowns of General Fund expenditures. The first chart shows the breakdown of all 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.

**2010/2011  
General Fund  
Expenditure Uses and Classifications**

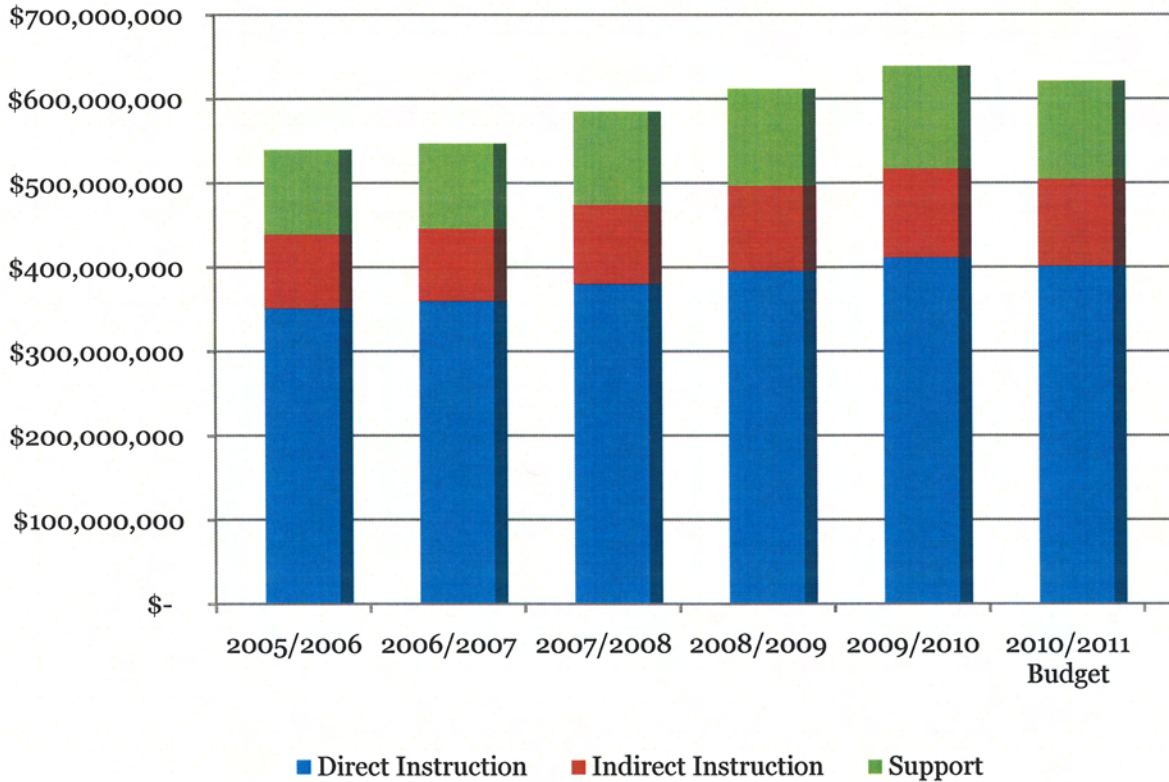


The following chart is the breakdown of compensation dollars expended from the General Fund. This demonstrates again, that the largest portion of the compensation dollars go to licensed employees; the majority of whom are our classroom teachers.

**Estimate of 2009/2010 Actual  
General Fund Compensation  
by Category**



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**

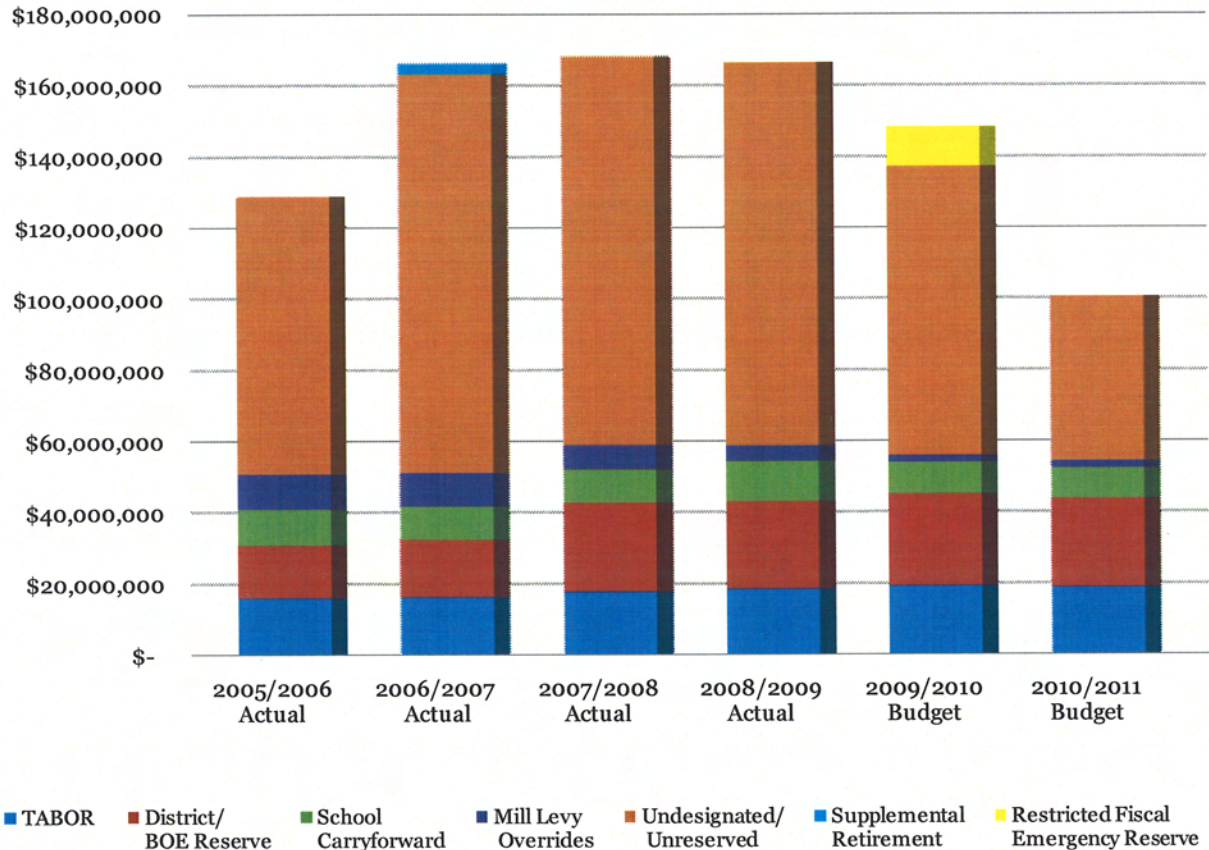
Indirect instruction includes principals, assistant principals, school secretaries, and other site-based staff such as counselors, clinic aides and campus supervisors. Also included are the departments of Diverse Learners, Athletics & Activities, Learning and Educational Achievement, Community Superintendents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

General Fund balances over a six year period 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, Board of Education policy requires reserves equal to 4 percent of total expenditures. There is also a reserve which is the carryforward of unspent school discretionary allocations. Schools build reserve balances for large purchases such as text books and technology. All schools manage a financial plan for expenditures. 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 by the purple area, the mill levy override reserves have been spent down as planned over the last four years. Total reserves will decline over the next three years as expenditures continue to 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. Once reserves drop to the required levels, budgeted expenditures will have to be less than the revenue received each year in order to maintain a balanced budget.



JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1  
2010/2011 Budget Assumptions  
General Fund Summary

	June 30, 2009 Actual	2009/2010 Revised Budget	2009/2010 Estimate	2010/2011 Adopted Budget
<b>Beginning Fund Balance</b>				
<b>Designated:</b>				
TABOR Amendment Reserves	\$ 16,658,292	\$ 16,943,800	\$ 16,943,800	\$ 19,265,300
Restricted Fiscal Emergency Reserve				
District/Board of Education Reserves	24,945,000	24,613,800	24,613,800	25,687,000
School Carryforward Reserves	9,250,000	11,200,000	11,200,000	8,900,000
Reserve for Maintenance Operations	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	-
<b>Undesignated:</b>				
Unreserved	117,541,557	109,031,700	109,031,700	81,398,900
<b>Total Beginning Fund Balance</b>	<b>175,394,849</b>	<b>166,289,300</b>	<b>166,289,300</b>	<b>137,251,200</b>
<b>Revenue</b>				
Property Taxes	268,037,205	265,903,100	265,903,100	266,171,000
State of Colorado	327,223,284	339,593,500	339,593,500	318,085,000
Specific Ownership Taxes	26,428,023	24,861,500	24,861,500	25,000,000
Interest Earnings	4,311,036	1,700,000	1,700,000	2,000,000
Tuition & Fees	9,346,380	9,164,000	9,164,000	8,470,000
Other	6,147,135	5,386,600	5,386,600	5,196,000
<b>Total Revenue</b>	<b>641,493,063</b>	<b>646,608,700</b>	<b>646,608,700</b>	<b>624,922,000</b>
Total Available Resources	816,887,912	812,898,000	812,898,000	762,173,200
<b>Expenditures</b>				
Direct instruction	394,926,266	409,900,700	405,049,500	401,173,000
Indirect instruction	101,824,843	105,685,700	104,434,900	103,435,400
Transportation	21,517,649	22,434,000	20,434,000	21,703,600
Custodial services	26,578,601	27,556,000	27,321,000	27,243,900
Field services	20,899,658	20,326,900	20,187,900	18,030,800
Telecommunications, network and utilities	19,036,775	20,867,200	20,107,200	21,095,000
Financial Services, Human Resources	22,821,225	22,700,300	22,450,300	20,109,600
General administration	2,190,394	4,020,900	3,800,900	3,824,200
Board of Education	1,138,384	628,500	628,500	588,700
Districtwide	980,773	4,849,800	4,849,800	4,349,900
Debt Service:				
Principal	1,225,000	1,295,000	1,295,000	1,360,000
Interest	1,974,710	1,910,600	1,910,600	1,845,500
<i>Planned Productivity and required reductions (1)</i>			-	
<b>Total Expenditures</b>	<b>615,114,278</b>	<b>642,175,600</b>	<b>632,469,600</b>	<b>624,759,600</b>
<b>Other Financing Sources (Uses):</b>				
Transfers In (Out):				
Child Care Fund	(3,867,041)	(4,470,700)	(4,470,700)	(4,226,100)
Capital Reserve Fund	(22,128,000)	(28,980,100)	(28,980,100)	(23,208,000)
Risk Management	(7,039,300)	(6,751,400)	(6,751,400)	(6,627,500)
Technology	(2,450,000)	(2,450,000)	(2,450,000)	(2,450,000)
Other Funds	-	(525,000)	(525,000)	(500,000)
<b>Total Other Financing Sources (Uses):</b>	<b>(35,484,341)</b>	<b>(43,177,200)</b>	<b>(43,177,200)</b>	<b>(37,011,600)</b>
<b>Total Expenditures &amp; Other financing Sources (Uses)</b>	<b>650,598,619</b>	<b>685,352,800</b>	<b>675,646,800</b>	<b>661,771,200</b>
<b>Revenue Over (Under) Expenditures</b>	<b>(9,105,556)</b>	<b>(38,744,100)</b>	<b>(29,038,100)</b>	<b>(36,849,200)</b>
<b>Ending Fund Balance</b>				
<b>Designated:</b>				
TABOR Amendment Reserves	16,943,784	19,265,300	19,265,300	18,742,800
Restricted Fiscal Emergency Reserve		11,033,000	11,033,000	
District/Board of Education Reserves	24,613,766	25,687,000	25,687,000	24,990,400
School Carryforward Reserves	11,200,000	8,900,000	8,900,000	8,500,000
Reserve for Maintenance/Operations/Utilities (2)	3,000,000	2,000,000	2,000,000	2,000,000
Reserve for School Operations	1,500,000	-	-	-
<b>Undesignated:</b>				
Unreserved	109,031,743	60,659,900	70,365,900	46,168,800
<b>Total Ending Fund Balance</b>	<b>\$ 166,289,293</b>	<b>\$ 127,545,200</b>	<b>\$ 137,251,200</b>	<b>\$ 100,402,000</b>

(1) Placeholder for future anticipated productivity and required reductions and is subject to change.

(2) Includes funding for utility purchases as part of the 2010 solar power agreement.

JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1  
2010/2011 Budget Assumptions  
General Fund Summary

2011/2012 Changes	2011/2012 Planned	2012/2013 Changes	2012/2013 Planned	2013/2014 Changes	2013/2014 Planned	2014/2015 Changes	2014/2015 Planned
\$ (522,500)	\$ 18,742,800	\$ (497,900)	\$ 18,244,900	\$ (574,100)	\$ 17,670,800	\$ (261,500)	\$ 17,409,300
(696,600)	24,990,400	(663,800)	24,326,600	(765,600)	23,561,000	(348,500)	23,212,500
(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
-	-	-	-	-	-	-	-
(35,230,100)	46,168,800	(43,163,000)	3,005,800	(14,040,000)	(11,034,200)	5,419,300	(5,614,900)
(36,849,200)	100,402,000	(44,324,700)	56,077,300	(15,379,700)	40,697,600	4,809,300	45,506,900
10,000,000	276,171,000	10,000,000	286,171,000	10,000,000	296,171,000	10,000,000	306,171,000
(32,524,000)	285,561,000	(415,000)	285,146,000	1,420,000	286,566,000	1,655,000	288,221,000
-	25,000,000	1,000,000	26,000,000	1,000,000	27,000,000	500,000	27,500,000
(500,000)	1,500,000	-	1,500,000	-	1,500,000	-	1,500,000
(375,000)	8,095,000	-	8,095,000	-	8,095,000	-	8,095,000
(125,000)	5,071,000	-	5,071,000	-	5,071,000	-	5,071,000
(23,524,000)	601,398,000	10,585,000	611,983,000	12,420,000	624,403,000	12,155,000	636,558,000
(60,373,200)	701,800,000	(33,739,700)	668,060,300	(2,959,700)	665,100,600	16,964,300	682,064,900
1,857,900	403,030,900	681,500	403,712,400	7,314,800	411,027,200	8,106,900	419,134,100
553,000	103,988,400	70,000	104,058,400	1,885,000	105,943,400	2,040,000	107,983,400
101,000	21,804,600	20,000	21,824,600	400,000	22,224,600	432,000	22,656,600
127,000	27,370,900	23,000	27,393,900	501,000	27,894,900	541,000	28,435,900
84,000	18,114,800	17,000	18,131,800	334,000	18,465,800	360,000	18,825,800
98,000	21,193,000	19,000	21,212,000	389,000	21,601,000	420,000	22,021,000
94,000	20,203,600	18,000	20,221,600	371,000	20,592,600	400,000	20,992,600
19,000	3,843,200	8,000	3,851,200	75,000	3,926,200	80,000	4,006,200
4,000	592,700	5,000	597,700	16,000	613,700	17,000	630,700
470,100	4,820,000	8,000	4,828,000	92,000	4,920,000	98,000	4,920,000
65,000	1,425,000	-	1,425,000	-	1,425,000	-	1,425,000
(68,600)	1,776,900	-	1,776,900	-	1,776,900	-	1,776,900
(20,000,000)	(20,000,000)	(20,000,000)	(40,000,000)	(20,000,000)	(60,000,000)	(15,000,000)	(75,000,000)
(16,595,600)	608,164,000	(19,130,500)	589,025,500	(8,622,200)	580,311,300	(2,505,100)	577,708,200
(62,900)	(4,289,000)	(90,000)	(4,379,000)	(109,000)	(4,488,000)	(112,000)	(4,600,000)
(348,000)	(23,556,000)	(495,000)	(24,051,000)	(601,000)	(24,652,000)	(616,000)	(25,268,000)
(99,400)	(6,726,900)	(141,300)	(6,868,200)	(171,700)	(7,039,900)	(176,000)	(7,215,900)
(36,800)	(2,486,800)	(52,200)	(2,539,000)	(63,500)	(2,602,500)	(65,100)	(2,667,600)
-	(500,000)	-	(500,000)	-	(500,000)	-	(500,000)
(547,100)	(37,558,700)	(778,500)	(38,337,200)	(945,200)	(39,282,400)	(969,100)	(40,251,500)
(16,048,500)	645,722,700	(18,352,000)	627,362,700	(7,677,000)	619,593,700	(1,536,000)	617,959,700
(7,475,500)	(44,324,700)	28,937,000	(15,379,700)	20,097,000	4,809,300	13,691,000	18,598,300
(497,900)	18,244,900	(574,100)	17,670,800	(261,500)	17,409,300	(78,100)	17,331,200
(663,800)	24,326,600	(765,600)	23,561,000	(348,500)	23,212,500	(104,200)	23,108,300
-	8,500,000	-	8,500,000	-	8,500,000	-	8,500,000
-	2,000,000	-	2,000,000	-	2,000,000	-	2,000,000
-	-	-	-	-	-	-	-
(43,163,000)	3,005,800	(14,040,000)	(11,034,200)	5,419,300	(5,614,900)	18,780,600	13,165,700
\$ (44,324,700)	\$ 56,077,300	\$ (15,379,700)	\$ 40,697,600	\$ 4,809,300	\$ 45,506,900	\$ 18,598,300	\$ 64,105,200

Note: Year End reserve balances do not include any step or variable pay increases in 2011/2012 or 2012/2013 or any cost of living adjustments in the out years.



**Jeffco Public Schools  
2010/2011  
Elementary School Allocations**

<b>Principals</b>	
<b>All schools</b>	
1.0	

<b>Assistant Principals</b>	
<b>All schools</b>	
Allocation based on school need	

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

<b>School Secretaries</b>	
<b>Fewer than 900 students</b>	<b>900 students or more</b>
2.0	2.5

<b>Teachers (based on grade level targets)</b>			
Allocation based on October 1, 2009 funded student count and 100 percent of students in self-contained classrooms.			
<b>Kindergarten</b>	<b>Grades 1-3</b>	<b>Grade 4</b>	<b>Grades 5-6</b>
Target = 27	Target = 23	Target = 27	Target = 31

<b>Specials Teachers</b>	
Allocation based on Specials enrollment targets	

<b>Educational Assistants</b>	<b>Clinic Aides</b>
<b>All schools</b>	<b>All schools</b>
55.0 hours per day per 1,000 students	910 hours per school year (5 hours/day)

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

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**

**2010/2011  
Adopted Budget  
Elementary Schools**

<b>Description</b>	<b>2008/2009 Revised FTE</b>	<b>2009/2010 FTE</b>	<b>2009/2010 Adopted Budget</b>	<b>2009/2010 Per Pupil (a)</b>
<b>Direct Instruction</b>				
Teacher (b)	1,971.88	1,964.60	\$ 112,173,600	\$ 3,038.95
Substitute Teacher			2,330,900	63.15
Teacher Librarian	85.00	86.50	5,839,500	158.20
Educational Assistants			5,485,100	148.60
Employee Benefits			30,585,900	841.44
<b>Total Direct Instruction Labor</b>	<b>2,056.88</b>	<b>2,051.10</b>	<b>156,415,000</b>	<b>\$ 4,250.34</b>
<b>School Allocations</b>				
	<b>2008/2009 Funded Pupils</b>	<b>2009/2010 Projected Funded Pupils</b>	<b>2009/2010 Adopted Budget</b>	<b>2009/2010 Per Pupil (a)</b>
Instructional/Operational	35,465.5	36,705.0	\$ 3,358,500	\$ 91.50
Elementary with 7th & 8th Grades	207.0	207.0	20,300	98.00
Technology	35,672.5	36,912.0	1,439,600	39.00
At Risk	9,226.0	9,380.0	1,407,000	150.00
Math Textbooks			300,000	
Expansion of Full Day Kindergarten			466,000	
Workload Relief (\$10K/school)			940,000	
BFR #313 - RtI training (\$2500/school)			235,000	
Stober Gymnastica Rent			16,800	
BFR #329 Teachers to support K-2			404,600	
<b>Total School Allocations</b>			<b>\$ 8,587,800</b>	<b>\$ 232.66</b>
<b>Total Direct Instruction</b>			<b>\$ 165,002,800</b>	<b>\$ 4,482.99</b>
<b>Indirect Instruction</b>				
	<b>2008/2009 Revised FTE</b>	<b>2009/2010 FTE</b>	<b>2009/2010 Adopted Budget</b>	<b>2009/2010 Per Pupil (a)</b>
Principal	94.00	94.00	\$ 8,779,600	\$ 237.85
Assistant Principal	20.50	20.00	1,591,800	43.12
Counselor	1.00	1.00	69,000	1.87
Secretary	189.00	189.00	6,747,300	182.79
Clinic Aides			1,250,900	33.89
Variable Pay			208,900	5.66
Add'l 2% - one-time payments			2,639,400	71.51
Employee Benefits			4,988,800	135.15
<b>Total Indirect Instruction</b>	<b>304.50</b>	<b>304.00</b>	<b>\$ 26,275,700</b>	<b>\$ 711.85</b>
<b>Total Proposed Budget</b>	<b>2,361.38</b>	<b>2,355.10</b>	<b>\$ 191,278,500</b>	<b>\$ 5,194.84</b>

(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) Instructional Leadership Pay at \$2,700/school taken as a reduction in 2010/2011.

Budgeted FTEs decreased by a net of (49.36) between 2009/2010 and 2010/2011. Budget reductions for staff include (59.0) Teacher FTEs and (3.5) Assistant Principal FTEs. Increases in staff include 11.04 Teachers and .5 Assistant Principal that moved from a middle school to a newly formed K- 8 elementary school. Projected enrollment increase added 1.6 Teacher FTEs.

**Reference:**

2008/2009 Per Pupil Operating Revenue	\$	6,397.09
2009/2010 Per Pupil Revenue	\$	6,905.98
2010/2011 Per Pupil Revenue	\$	6,650.02

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**

**2010/2011  
Adopted Budget  
Elementary Schools**

<b>2009/2010 PPOR %</b>	<b>2010/2011 FTE</b>	<b>2010/2011 Adopted Budget</b>	<b>2010/2011 Per Pupil (a)</b>	<b>2010/2011 Projected PPR %</b>
45.7%	1,918.74	\$ 110,519,500	\$ 2,929.41	44.1%
0.9%		2,302,700	61.04	0.9%
2.4%	85.00	5,772,400	153.00	2.3%
2.2%		5,624,600	149.08	2.2%
12.7%		31,019,600	822.20	12.4%
63.9%	2,003.74	\$ 155,238,800	\$ 4,114.74	61.9%

<b>2009/2010 PPOR %</b>	<b>2010/2011 Projected Funded Pupils</b>	<b>2010/2011 Adopted Budget</b>	<b>2010/2011 Per Pupil (a)</b>	<b>2010/2011 Projected PPR %</b>
1.3%	37,255.5	\$ 2,794,200	\$ 75.00	1.1%
1.4%	472.0	36,500	77.50	1.2%
60.0%	37,727.5	1,282,700	34.00	0.5%
2.1%	11,433.0	1,715,000	150.00	2.3%
		-		
		-		
		-		
		16,800		
		-		
3.3%		\$ 5,845,200	\$ 154.93	2.3%
63.7%		\$ 161,084,000	\$ 4,269.67	64.2%

<b>2009/2010 PPOR %</b>	<b>2010/2011 FTE</b>	<b>2010/2011 Adopted Budget</b>	<b>2010/2011 Per Pupil (a)</b>	<b>2010/2011 Projected PPR %</b>
3.6%	94.00	\$ 8,986,400	\$ 238.19	3.6%
0.6%	17.00	1,339,600	35.51	0.5%
0.0%	2.00	135,400	3.59	0.1%
2.7%	189.00	6,766,200	179.34	2.7%
0.5%		1,257,700	33.34	0.5%
0.1%		-	-	0.0%
1.1%		-	-	0.0%
2.0%		4,598,200	121.88	1.8%
10.7%	302.00	\$ 23,083,500	\$ 611.85	9.2%
74.4%	2,305.74	\$ 184,167,500	\$ 4,881.52	73.4%



**Jeffco Public Schools  
2010/2011  
Middle School Allocations**

<b>Principals</b>
<b>All schools</b>
1.0

<b>Assistant Principals</b>
<b>All schools</b>
1.0
Additional allocation based on school need

<b>Counselors</b>	
<b>Fewer than 800 students</b>	<b>800 students or more</b>
2.0	3.0

<b>Library Information Specialists</b>
All schools
1.0

<b>School Secretaries</b>		
<b>Fewer than 500 students</b>	<b>500-699 students</b>	<b>700 students or more</b>
2.0	2.5	3.0

<b>Teachers</b>
Allocation based on October 1, 2009 funded student count and 100 percent of students in self-contained classrooms.
43.5 teachers per 1,000 students

<b>Teachers for Small Schools</b>		
<b>Fewer than 400 students</b>	<b>400-474 students</b>	<b>475-550 students</b>
1.5	1.0	0.5

<b>Educational Assistants</b>	<b>Clinic Aides</b>
<b>All schools</b>	<b>All schools</b>
10.0 hours per day per 1000 students	728 hours per school year (4 hours/day)

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



**JEFFERSON COUNTY PUBLIC SCHOOL DISTRICT, NO. R-1**  
**2010/2011**  
**Adopted Budget**  
**Middle Schools**

<b>Description</b>	<b>2008/2009 FTE</b>	<b>2009/2010 FTE</b>	<b>2009/2010 Adopted Budget</b>	<b>2009/2010 Per Pupil (a)</b>
<b>Direct Instruction</b>				
Teacher (b)	568.44	540.60	\$ 31,947,100	2,872.42
Substitute Teacher			647,100	58.18
Teacher Librarian	20.00	20.00	1,391,700	125.13
Educational Assistants			362,000	32.55
Employee Benefits			8,480,200	762.47
Total Direct Instruction Labor	588.44	560.60	\$ 42,828,100	\$ 3,850.76
	<b>2008/2009 Projected Funded Pupils</b>	<b>2009/2010 Projected Funded Pupils</b>	<b>2009/2010 Adopted Budget</b>	<b>2009/2010 Per Pupil</b>
<b>School Allocations</b>				
Instructional/Operational	11,309.0	11,122.0	\$ 1,090,000	\$ 98.00
Technology ( c )	11,309.0	11,122.0	433,800	39.00
At Risk	2,297.0	2,243.0	336,500	150.00
Workload Relief (\$10K/school)			200,000	
BFR #313 - RtI training (\$2500/school)			50,000	
Total School Allocations			\$ 2,110,300	\$ 189.74
Total Direct Instruction			\$ 44,938,400	\$ 4,040.50
	<b>2008/2009 FTE</b>	<b>2009/2010 FTE</b>	<b>2009/2010 Adopted Budget</b>	<b>2009/2010 Per Pupil</b>
<b>Indirect Instruction</b>				
Principal	20.00	20.00	\$ 2,020,000	\$ 181.62
Assistant Principal	20.00	20.00	1,700,200	152.87
200 Day Assistant Principal	8.00	6.00	464,400	41.76
Secretary	51.00	49.50	1,831,500	164.67
Counselor	42.00	41.00	2,846,900	255.97
Clinic Aides			202,300	18.19
Variable Pay			81,700	7.35
Add'l 2% - one-time payments			771,600	69.38
Employee Benefits			2,297,500	206.57
Total Indirect Instruction	141.00	136.50	\$ 12,216,100	\$ 1,098.37
Total Proposed Budget	729.44	697.10	\$ 57,154,500	\$ 5,138.87

(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 Dept Chair Pay of \$13,200 and Instructional Leadership Pay of \$5,500 per school.

(c) This allocation was reduced by \$5 per pupil through the 2010/2011 budget reduction process.

Budgeted FTEs decreased by a net of (45.00) between 2009/2010 and 2010/2011. Budget reductions for staff include (8.6) Teacher FTEs and (4.0) Assistant Principal FTEs. Additional decreases in staff include (11.04) Teachers and (.5) Assistant Principal that moved from a middle school to a newly formed K- 8 elementary school. Other decreases include (1.0) Principal because of the closure of the middle school and decrease of (1.5) Assistant Principals no longer needed. Projected enrollment decrease reduced (14.36) Teacher FTEs and (4.0) Secretaries.

**Reference:**

2008/2009 Per Pupil Operating Revenue	\$ 6,397.09
2009/2010 Per Pupil Revenue	\$ 6,905.98
2010/2011 Per Pupil Revenue	\$ 6,650.02

**JEFFERSON COUNTY PUBLIC SCHOOL DISTRICT, NO. R-1**

**2010/2011  
Adopted Budget  
Middle Schools**

<b>2009/2010 PPR %</b>	<b>2010/2011 FTE</b>	<b>2010/2011 Adopted Budget</b>	<b>2010/2011 Per Pupil (a)</b>	<b>2010/2011 Projected PPR %</b>
41.6%	509.60	\$ 30,324,500	\$ 2,836.72	42.7%
0.8%		611,000	57.16	0.9%
1.8%	19.00	1,252,500	117.17	1.8%
0.5%		447,900	41.90	0.6%
11.0%		8,144,800	761.91	11.5%
55.8%	528.60	\$ 40,780,700	\$ 3,814.85	57.4%

<b>2009/2010 PPR %</b>	<b>2010/2011 Projected Funded Pupils</b>	<b>2010/2011 Adopted Budget</b>	<b>2010/2011 Per Pupil</b>	<b>2010/2011 Projected PPR %</b>
1.4%	10,690.0	\$ 828,500	\$ 77.50	1.2%
0.6%	10,690.0	363,500	34.00	0.5%
2.2%	2,621.0	393,200	150.00	2.3%
		-		
		-		
2.7%		\$ 1,585,200	\$ 148.29	2.2%
58.5%		\$ 42,365,900	\$ 3,963.13	59.6%

<b>2009/2010 PPR %</b>	<b>2010/2011 FTE</b>	<b>2010/2011 Adopted Budget</b>	<b>2010/2011 Per Pupil</b>	<b>2010/2011 Projected PPR %</b>
2.6%	19.00	\$ 1,960,800	\$ 183.42	2.8%
2.2%	19.00	1,633,800	152.83	2.3%
0.6%	1.00	79,700	7.46	0.1%
2.4%	45.50	1,701,700	159.19	2.4%
3.7%	39.00	2,682,400	250.93	3.8%
0.3%		192,100	17.97	0.3%
0.1%		-	-	0.0%
1.0%		-	-	0.0%
3.0%		1,982,300	185.43	2.8%
15.9%	123.50	\$ 10,232,800	\$ 957.23	14.4%
74.4%	652.10	\$ 52,598,700	\$ 4,920.36	74.0%



**Jeffco Public Schools  
2010/2011  
High School Allocations**

<b>Principals</b>
<b>All schools</b>
1.0

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

<b>Counselors</b>			
<b>Fewer than 1,150 students</b>	<b>1,150-1,499</b>	<b>1,500-1,849</b>	<b>1,850-2,200</b>
3.0	4.0	5.0	6.0

<b>Library Information Specialists</b>
<b>All Schools</b>
1.0

<b>School Secretaries</b>	
<b>Fewer than 1,500 students</b>	<b>1,500 students or more</b>
4.0	4.5

<b>Teachers</b>
Allocation based on October 1, 2009 funded student count and 100 percent of students in self-contained classrooms.
42.5 teachers per 1,000 students

<b>Teachers for Small Schools</b>			
<b>Fewer than 800 students</b>	<b>800-899 students</b>	<b>900-999 students</b>	<b>1,000-1,100 students</b>
2.0	1.5	1.0	0.5

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

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

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**

**2010/2011  
Adopted Budget  
High Schools**

Description	2008/2009	2009/2010	2009/2010	
	FTE	FTE	Adopted Budget	2009/2010 Per Pupil (a)
<b>Direct Instruction</b>				
Teacher (b)	1,145.66	1,129.15	\$ 66,362,300	\$ 2,767.06
Instructional Coach	17.00	17.00	1,110,100	46.29
Substitute Teacher			1,384,900	57.75
Teacher Librarian	17.00	17.00	1,266,500	52.81
Educational Assistants			1,073,600	44.77
Employee Benefits			16,490,300	687.58
Total Direct Instruction Labor	1,179.66	1,163.15	\$ 87,687,700	\$ 3,656.24
<b>School Allocations</b>				
	2008/2009 Funded Pupils	2009/2010 Projected Funded Pupils	2009/2010 Adopted Budget	2009/2010 Per Pupil (a)
Instructional/Operational	24,263.0	23,983.0	\$ 2,554,200	\$ 106.50
Technology	24,263.0	23,983.0	935,300	39.00
At Risk	3,678.0	3,258.0	488,700	150.00
IB - Lkwd (FY10 only) & 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/Multiple Pathways			213,500	
BFR #312 - PEAK G/T Center School			30,000	
BFR #313 - RtI training (\$2500/school)			42,500	
BFR #320 - International Baccalarueate expansion			50,000	
BFR #321 - Green Mtn. HS Academy			25,000	
Total School Allocations			\$ 5,419,000	\$ 225.95
Total Direct Instruction			\$ 93,106,700	\$ 3,882.20
<b>Indirect Instruction</b>				
	2008/2009 FTE	2009/2010 FTE	2009/2010 Adopted Budget	2009/2010 Per Pupil (a)
Principal	17.00	17.00	\$ 1,932,900	\$ 80.59
Assistant Principal	37.50	35.00	3,257,100	135.81
200 Day Assistant Principal	39.00	40.00	3,164,000	131.93
Secretary	90.00	89.50	3,168,300	132.11
Counselor	77.00	76.00	5,065,900	211.23
Clinic Aides			176,900	7.38
Technician Classified	1.00	1.00	28,800	1.20
Campus Supervisor	57.61	56.00	1,496,400	62.39
Variable Pay			166,100	6.93
Add'l 2% - one-time payments			1,595,000	66.51
Employee Benefits			4,875,600	203.29
Total Indirect Instruction	319.11	314.50	\$ 24,927,000	\$ 1,039.36
Total Proposed Budget	1,498.77	1,477.65	\$ 118,033,700	\$ 4,921.56

(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.

Budgeted FTEs decreased by a net of (18.95) between 2009/2010 and 2010/2011. Budget reductions for staff include (4.0) Assistant Principal FTEs and (17.0) Secretary FTEs. Projected enrollment increase added 2.05 Teacher FTEs.

**Reference:**

2008/2009 Per Pupil Operating Revenue	\$	6,397.09
2009/2010 Per Pupil Revenue	\$	6,905.98
2010/2011 Per Pupil Revenue	\$	6,650.02

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**

**2010/2011  
Adopted Budget  
High Schools**

<b>2009/2010 PPR %</b>	<b>2010/2011 FTE</b>	<b>2010/2011 Adopted Budget</b>	<b>2010/2011 Per Pupil (a)</b>	<b>2010/2011 Projected PPR %</b>
40.1%	1,131.20	\$ 67,704,200	\$ 2,828.20	42.5%
0.7%	17.00	1,144,100	47.79	0.7%
0.8%		1,378,600	57.59	0.9%
0.8%	17.00	1,170,000	48.87	0.7%
0.6%		919,900	38.43	0.6%
10.0%		18,047,800	753.91	11.3%
52.9%	1,165.20	\$ 90,364,600	\$ 3,774.79	56.8%

<b>2009/2010 PPR %</b>	<b>2010/2011 Projected Funded Pupils</b>	<b>2010/2011 Adopted Budget</b>	<b>2010/2011 Per Pupil (a)</b>	<b>2010/2011 Projected PPR %</b>
1.5%	23,939.0	\$ 2,178,500	\$ 91.00	1.4%
0.6%	23,939.0	933,600	39.00	0.6%
2.2%	4,487.0	673,100	150.00	2.3%
		37,500		
		-		
		430,100		
		392,200		
		1,895,800		
		-		
		-		
		-		
		-		
3.3%		\$ 6,540,800	\$ 273.23	4.1%
56.2%		\$ 96,905,400	\$ 4,048.01	60.9%

<b>2009/2010 PPR %</b>	<b>2010/2011 FTE</b>	<b>2010/2011 Adopted Budget</b>	<b>2010/2011 Per Pupil (a)</b>	<b>2010/2011 Projected PPR %</b>
1.2%	17.00	\$ 1,966,900	\$ 82.16	1.2%
2.0%	34.00	3,204,000	133.84	2.0%
1.9%	37.00	2,963,700	123.80	1.9%
1.9%	72.50	2,588,300	108.12	1.6%
3.1%	76.00	5,020,300	209.71	3.2%
0.1%		174,000	7.27	0.1%
0.0%	1.00	28,900	1.21	0.0%
0.9%	56.00	1,507,300	62.96	0.9%
0.1%		-	-	0.0%
1.0%		-	-	0.0%
2.9%		4,431,500	185.12	2.8%
15.1%	293.50	\$ 21,884,900	\$ 914.19	13.7%
71.3%	1,458.70	\$ 118,790,300	\$ 4,962.21	74.6%

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**

**2010/2011  
Adopted Budget  
Option Schools**

Description	2008/2009	2009/2010	2009/2010	
	FTE	FTE	Adopted Budget	2009/2010 Per Pupil (a)
<b>Direct Instruction</b>				
Teacher	199.77	214.60	\$ 12,882,700	\$ 3,627.40
Instructional Coach	5.50	6.50	466,800	131.44
Substitute Teacher			252,500	71.10
Teacher Librarian	7.17	7.50	483,000	136.00
Educational Assistants			343,600	96.75
Resource Teacher	1.50	1.00	77,800	21.91
Part time - Certificated			330,300	93.00
Employee Benefits			3,655,700	1,029.34
Total Direct Instruction Labor	213.94	229.60	\$ 18,492,400	\$ 5,206.93
<b>School Allocations</b>				
	2008/2009 Funded Pupils	2009/2010 Projected Funded Pupils	2009/2010 Adopted Budget	2009/2010 Per Pupil (a)
Instructional/Operational	3,585.0	3,551.5	\$ 1,018,900	\$ 286.89
Technology	3,585.0	3,551.5	138,500	39.00
At Risk	410.0	452.0	67,800	150.00
Workload Relief (\$10K/school)			70,000	
BFR #313 - RtI training (\$2500/school) (b)			27,500	
21st Century Virtual Academy			835,700	
BFR Warren Tech North/VocEd Expansion			600,000	
Total School Allocations			\$ 2,758,400	\$ 769.43
Total Direct Instruction			\$ 21,250,800	\$ 5,983.61
<b>Indirect Instruction</b>				
	2008/2009 FTE	2009/2010 FTE	2009/2010 Adopted Budget	2009/2010 Per Pupil (a)
Principal	7.00	7.00	\$ 731,500	\$ 205.97
Director	-	1.00	-	-
Assistant Principal	10.50	10.50	1,016,700	286.27
Technical Specialist	1.00	1.00	49,100	13.83
Counselor	16.00	16.50	1,107,200	311.76
Coordinator - Administrative	1.00	-	-	-
Technician Classified	9.50	7.50	330,000	92.92
Secretary	26.75	28.75	964,700	271.63
Social Worker	0.50	0.50	31,900	8.98
Clinic Aides *			75,600	21.29
Campus Supervisor	9.45	10.00	278,000	78.28
Food Service Worker	2.00	2.00	41,800	11.77
Variable/Performance Pay			33,300	9.38
Add'l 2% - one-time payments			372,000	104.74
Employee Benefits			1,172,100	330.03
Total Indirect Instruction	83.70	84.75	\$ 6,203,900	\$ 1,746.84
Total Proposed Budget	297.64	314.35	\$ 27,454,700	\$ 7,730.45

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

Budgeted FTEs increased by a net of 10.70 between 2009/2010 and 2010/2011. Budget reductions decreased (4.0) Secretary FTEs. Increases at new technical education campus in north area and on-line school include 1.0 Assistant Principal, 10.7 Teachers and 3.0 Secretary FTEs.

**Reference:**

2008/2009 Per Pupil Operating Revenue	\$	6,397.09
2009/2010 Per Pupil Revenue	\$	6,905.98
2010/2011 Per Pupil Revenue	\$	6,650.02

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**

**2010/2011  
Adopted Budget  
Option Schools**

<b>2009/2010 PPR%</b>	<b>2010/2011 FTE</b>	<b>2010/2011 Adopted Budget</b>	<b>2010/2011 Per Pupil (a)</b>	<b>2010/2011 Projected PPR%</b>
52.5%	224.30	\$ 13,988,800	\$ 3,833.60	57.6%
1.9%	6.50	440,700	120.77	1.8%
1.0%		270,600	74.16	1.1%
2.0%	7.50	527,300	144.51	2.2%
1.4%		321,600	88.13	1.3%
0.3%	1.00	67,800	18.58	0.3%
1.3%		338,600	92.79	1.4%
14.9%		3,872,100	1,061.14	16.0%
75.4%	239.30	\$ 19,827,500	\$ 5,433.68	81.7%

<b>2009/2010 PPR%</b>	<b>2010/2011 Projected Funded Pupils</b>	<b>2010/2011 Adopted Budget</b>	<b>2010/2011 Per Pupil (a)</b>	<b>2010/2011 Projected PPR%</b>
4.2%	3,649.0	\$ 1,291,600	353.96	1.3% - 1.6%
0.6%	3,649.0	132,200	39.00	0.6%
2.2%	521.0	78,200	150.00	2.3%
		-		
		-		
		incorporated in all lines		
		incorporated in all lines		
11.1%		\$ 1,502,000	\$ 225.86	3.4%
78.2%		\$ 21,329,500	\$ 5,845.30	87.9%

<b>2009/2010 PPR%</b>	<b>2010/2011 FTE</b>	<b>2010/2011 Adopted Budget</b>	<b>2010/2011 Per Pupil (a)</b>	<b>2010/2011 Projected PPR%</b>
3.0%	7.00	\$ 753,900	\$ 206.60	3.1%
0.0%	1.00	94,200	25.82	0.4%
4.1%	11.50	1,104,400	302.66	4.6%
0.2%	1.00	76,000	20.83	0.3%
4.5%	17.50	1,256,500	344.34	5.2%
0.0%	-	-	-	0.0%
1.3%	8.50	344,000	94.27	1.4%
3.9%	26.75	933,700	255.88	3.8%
0.1%	0.50	31,900	8.74	0.1%
0.3%		79,200	21.70	0.3%
1.1%	10.00	275,000	75.36	1.1%
0.2%	2.00	41,200	11.29	0.2%
0.1%		-	-	0.0%
1.5%		-	-	0.0%
4.8%		1,278,800	350.45	5.3%
25.3%	85.75	\$ 6,268,800	\$ 1,717.95	25.8%
103.5%	325.05	\$ 27,598,300	\$ 7,563.25	113.7%



**Jefferson County School District, No. R-1**  
**2010/2011 Adopted Budget**  
**Athletics & Activities**

	2008/ 2009 FTEs	2009/ 2010 FTEs	2010/ 2011 FTEs	2008/2009 Actuals	2009/2010 Revised Budget	2009/2010 Per Pupil
Director	1.00	1.00	1.00	115,566	107,000	1.32
Assistant Director	0.50			55,052	-	0.00
Manager	1.00	1.00	1.00	81,230	78,600	0.97
Substitute Teacher				45,560	24,300	0.30
Technicians Classified	2.50	2.50	2.50	75,666	85,400	1.05
Secretary	1.00	1.00	1.00	38,713	38,700	0.48
Trades Technician	5.00	5.00	5.00	216,434	225,800	2.79
Athletic Game Workers				146,315	153,000	1.89
Classified - Hourly				42,944	47,900	0.59
Variable/Performance Pay				8,421	4,900	0.06
Add'l 2% one-time pymts				-	7,900	0.10
Additional Pay - Certificated				3,838,720	3,981,800	49.16
Additional Pay-Classified				3,406	-	0.00
Overtime - Classified				52,367	54,400	0.67
Employee Benefits				705,830	765,000	9.45
<b>Subtotal Personnel</b>	<b>11.00</b>	<b>10.50</b>	<b>10.50</b>	<b>5,426,224</b>	<b>5,574,700</b>	<b>68.83</b>
Mileage And Travel				28,784	9,300	0.11
Employee Training & Conference				4,480	500	0.01
Awards And Banquets				39,294	19,000	0.23
Orientation-Inservice-Workshop				1,667	-	0.00
Required Physical Exams				35	-	0.00
Meals/Refreshments				15,910	400	0.00
Athletic Game Costs				115,742	80,000	0.99
Student Transportation				685,327	816,000	10.07
Student Conferences/Workshops				54,329	-	0.00
Athletic Trainers				651,165	791,200	9.77
Game Officials				389,859	400,000	4.94
Athletics - Security				42,693	57,900	0.71
Printing				7,603	11,000	0.14
Contract Labor				485	1,000	0.01
Contracted Services				77,393	11,500	0.14
Fleet Maintenance				15,478	19,000	0.23
Building Rental				101,163	124,700	1.54
Contract Maint/Eq Repair				59,147	60,000	0.74
Software Purch/Lease				262	-	0.00
Telephone/Pagers/Modems				3,972	1,200	0.01
Postage				878	1,500	0.02
Permits/Licenses/Fees				1,211	-	0.00
Fees For Dist Membership				44,229	50,000	0.62
Newspaper				28	-	0.00
Office Material/Supplies				1,197	4,000	0.05
Office Equipment under \$5K				1,278	-	0.00
Instructional Materials				1,987	-	0.00
Instructional Equipment under \$5K				5,837	-	0.00
Copier Usage				7,821	2,500	0.03
Athletic Supplies				792,431	651,100	8.04
Maint Materials/Supplies				99,611	101,700	1.26
Vehicle Fuel Expense				28	-	0.00
Miscellaneous Expense				8,034	-	0.00
Plant/Shop Equipment				19,800	24,000	0.30
Athletic Equipment				14,382	-	0.00
Building Improvements				1,803,434	-	0.00
<b>Subtotal Non-Personnel</b>				<b>5,096,974</b>	<b>3,237,500</b>	<b>39.96</b>
<b>Total Athletics &amp; Activities</b>				<b>\$10,523,198</b>	<b>\$8,812,200</b>	<b>\$108.79</b>

**Jefferson County School District, No. R-1**  
**2010/2011 Adopted Budget**  
**Athletics & Activities**

2010/2011 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2010/2011 Adopted Budget	2010/2011 Per Pupil
109,900					109,900	1.36
-					-	0.00
80,100					80,100	0.99
24,300					24,300	0.30
85,800					85,800	1.06
38,700					38,700	0.48
228,400					228,400	2.83
153,000					153,000	1.90
47,900					47,900	0.59
-					-	0.00
-					-	0.00
3,981,800					3,981,800	49.34
-					-	0.00
54,400					54,400	0.67
785,600					785,600	9.74
<u>5,589,900</u>					<u>5,589,900</u>	<u>69.26</u>
5,000					5,000	0.06
500					500	0.01
20,300					20,300	0.25
-					-	0.00
-					-	0.00
200					200	0.00
84,400					84,400	1.05
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
60,000					60,000	0.74
300					300	0.00
1,200					1,200	0.01
1,000					1,000	0.01
-					-	0.00
50,000					50,000	0.62
-					-	0.00
4,000					4,000	0.05
-					-	0.00
-					-	0.00
-					-	0.00
1,500					1,500	0.02
651,100			-100,000	1	551,100	6.83
101,700					101,700	1.26
-					-	0.00
-					-	0.00
24,000					24,000	0.30
-					-	0.00
-					-	0.00
<u>3,237,500</u>			<u>-100,000</u>		<u>3,137,500</u>	<u>38.88</u>
<u><b>\$8,827,400</b></u>		<u>-</u>	<u><b>(\$100,000)</b></u>	<u>-</u>	<u><b>\$8,727,400</b></u>	<u><b>\$108.14</b></u>

**Jefferson County School District, No. R-1  
2010/2011 Adopted Budget  
Board of Education**

	<b>2008/ 2009 FTEs</b>	<b>2009/ 2010 FTEs</b>	<b>2010/ 2011 FTEs</b>	<b>2008/2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>2009/2010 Per Pupil</b>
Executive Director				38,505	-	0.00
Director				27,100	-	0.00
Secretary				21,044	-	0.00
Variable/Performance Pay				5,171	-	0.00
Additional Pay-Classified				8,750	-	0.00
Additional Pay-Administrative				3,000	2,000	0.02
Employee Benefits				24,863	300	0.00
<b>Subtotal Personnel</b>				<b>128,433</b>	<b>2,300</b>	<b>0.02</b>
Mileage And Travel				9,444	10,000	0.12
Orientation-Inservice-Workshop				75	-	0.00
Meals/Refreshments				9,099	12,500	0.15
Audit Fees				143,680	150,000	1.85
Legal Fees				36,569	40,000	0.49
Election Expenses				687,161	150,000	1.85
Printing				10,147	9,500	0.12
Consultants				4,721	5,000	0.06
Contracted Services				-	500	0.01
Telephone/Pagers/Modems				1,854	3,000	0.04
Postage				561	2,000	0.02
Fees For Dist Membership				80,633	80,500	0.99
District Meeting/Conf				9,716	25,000	0.31
Community Relations				2,530	1,000	0.01
Contingency				-	135,000	1.67
Office Material/Supplies				13,213	2,200	0.03
Maint Materials/Supplies				548	-	0.00
<b>Subtotal Non-Personnel</b>				<b>1,009,951</b>	<b>626,200</b>	<b>7.72</b>
<b>Total Board of Education</b>				<b>\$1,138,384</b>	<b>\$628,500</b>	<b>\$7.74</b>

**Notes:**

The donation to Jefferson Foundation was reduced from \$125,000 to \$100,000 for 2010/2011 and is included in the Contingency budget.

**Jefferson County School District, No. R-1  
2010/2011 Adopted Budget  
Board of Education**

2010/2011 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2010/2011 Adopted Budget	2010/2011 Per Pupil
-					-	0.00
-					-	0.00
-					-	0.00
-					-	0.00
-					-	0.00
2,000			-2,000	2	-	0.00
300			-300	2	-	0.00
<u>2,300</u>			<u>-2,300</u>		<u>-</u>	<u>0.00</u>
10,000					10,000	0.12
-					-	0.00
12,500			-12,500	2	-	0.00
150,000					150,000	1.86
40,000					40,000	0.50
150,000					150,000	1.86
9,500					9,500	0.12
5,500					5,500	0.07
-					-	0.00
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			-25,000	3	110,000	1.36
2,200					2,200	0.03
-					-	0.00
<u>626,200</u>			<u>-37,500</u>		<u>588,700</u>	<u>7.30</u>
<b>\$628,500</b>		-	<b>(\$39,800)</b>	-	<b>\$588,700</b>	<b>\$7.30</b>

**Jefferson County School District, No. R-1**  
**2010/2011 Adopted Budget**  
**Custodial**

	<b>2008/ 2009 FTEs</b>	<b>2009/ 2010 FTEs</b>	<b>2010/ 2011 FTEs</b>	<b>2008/2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>2009/2010 Per Pupil</b>
Director	1.00	1.00	1.00	94,782	97,600	1.21
Supervisor	1.00	1.00	1.00	69,572	72,100	0.89
Substitute Teacher				50	-	0.00
Technicians Classified	2.00	2.00	2.00	113,640	79,000	0.98
Trades Technician	4.00	4.00	4.00	238,436	241,600	2.98
Custodian	515.50	508.00	508.00	18,439,563	19,218,000	237.28
Substitute Custodian				690,677	455,100	5.62
Classified - Hourly				-	15,500	0.19
Variable/Performance Pay				5,489	3,400	0.04
Add'l 2% one-time pymts				-	396,000	4.89
Additional Pay-Classified				49,159	-	0.00
Overtime - Classified				372,869	165,200	2.04
Employee Benefits				5,652,672	6,217,600	76.77
<b>Subtotal Personnel</b>	<b>523.50</b>	<b>516.00</b>	<b>516.00</b>	<b>25,726,909</b>	<b>26,961,100</b>	<b>332.89</b>
Mileage And Travel				7,735	8,700	0.11
Employee Training & Conference				3,787	5,600	0.07
Awards And Banquets				4,579	2,000	0.02
Printing				57	-	0.00
Contracted Services				2,149	-	0.00
Telephone/Pagers/Modems				12,015	14,600	0.18
Postage				379	300	0.00
Office Material/Supplies				16,567	5,000	0.06
Custodial Supplies				816,636	558,700	6.90
Copier Usage				307	-	0.00
<b>Subtotal Non-Personnel</b>				<b>864,211</b>	<b>594,900</b>	<b>7.34</b>
<b>Total Custodial</b>				<b>\$26,591,120</b>	<b>\$27,556,000</b>	<b>\$340.23</b>

**Jefferson County School District, No. R-1  
2010/2011 Adopted Budget  
Custodial**

2010/2011 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2010/2011 Adopted Budget	2010/2011 Per Pupil
99,500					99,500	1.23
74,000					74,000	0.92
-					-	0.00
88,100					88,100	1.09
245,800					245,800	3.05
19,329,300					19,329,300	239.54
281,200					281,200	3.48
15,500					15,500	0.19
-					-	0.00
-					-	0.00
-					-	0.00
165,200					165,200	2.05
6,150,400					6,150,400	76.22
26,449,000					26,449,000	327.77
8,700					8,700	0.11
5,600					5,600	0.07
2,000					2,000	0.02
-					-	0.00
-					-	0.00
14,600					14,600	0.18
300					300	0.00
5,000					5,000	0.06
758,700					758,700	9.40
-					-	0.00
794,900					794,900	9.84
<b>\$27,243,900</b>		-		-	<b>\$27,243,900</b>	<b>\$337.61</b>

**Jefferson County School District, No. R-1  
2010/2011 Adopted Budget  
District Leadership and Communications**

	<b>2008/ 2009 FTEs</b>	<b>2009/ 2010 FTEs</b>	<b>2010/ 2011 FTEs</b>	<b>2008/2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>2009/2010 Per Pupil</b>
Superintendent	1.00	1.00	1.00	213,498	206,800	2.55
Chief Academic Officer	1.00	1.00	1.00	151,627	153,100	1.89
Chief Operating Officer	1.00	1.00	1.00	122,270	126,700	1.56
Executive Director	2.00	2.00	2.00	228,269	241,700	2.98
Director	5.00	5.00	5.00	388,217	476,600	5.88
Manager	4.00	4.00	4.00	378,895	315,200	3.89
Technical Specialist	3.00	3.00	3.00	225,286	228,200	2.82
Teacher				5,210	-	0.00
Substitute Teacher				46,303	26,800	0.33
Coordinator - Licensed	1.00	2.00	1.00	66,020	126,100	1.56
Resource Specialist	1.00			-	-16,500	-0.20
Administrator		1.00	1.00	7,528	95,500	1.18
Administrative Assistant	4.00	4.00	4.00	218,661	226,200	2.79
Substitute Secretary				-	1,900	0.02
Secretary	1.00	1.00		27,842	32,000	0.40
Paraprofessional				742	22,400	0.28
Para-Educator				9,902	-	0.00
Investigator		2.00	2.00	-	147,500	1.82
Classified - Hourly				23,530	29,500	0.36
Part Time-Certificated				280	-	0.00
Variable/Performance Pay				86,903	74,400	0.92
Add'l 2% one-time pymts				-	3,100	0.04
Additional Pay - Certificated				94,963	123,000	1.52
Additional Pay-Classified				90	100	0.00
Additional Pay-Administrative				21,359	2,800	0.03
Employee Benefits				439,749	551,900	6.81
<b>Subtotal Personnel</b>	<b>24.00</b>	<b>27.00</b>	<b>25.00</b>	<b>2,757,144</b>	<b>3,195,000</b>	<b>39.43</b>

**Jefferson County School District, No. R-1  
2010/2011 Adopted Budget  
District Leadership and Communications**

	<b>2008/ 2009 FTEs</b>	<b>2009/ 2010 FTEs</b>	<b>2010/ 2011 FTEs</b>	<b>2008/2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>2009/2010 Per Pupil</b>
Mileage And Travel				10,608	16,400	0.20
Employee Training & Conference				74,887	44,200	0.55
Orientation-Inservice-Workshop				3,958	8,000	0.10
Required Physical Exams				125	1,000	0.01
Professional Growth				1,889	2,500	0.03
Meals/Refreshments				18,022	13,500	0.17
Student Transportation				131	-	0.00
Legal Fees				290,069	321,500	3.97
Printing				18,495	19,500	0.24
ADA/Legal Settlement				-	8,900	0.11
Consultants				12,911	11,500	0.14
Negotiation & Arbitration				7,607	15,000	0.19
Contract Labor				-	500	0.01
Contracted Services				66,313	93,000	1.15
Building Rental				635	-	0.00
Contract Maint/Eq Repair				190	1,200	0.01
Software Purch/Lease				-	700	0.01
Marketing - Advertising				853	-	0.00
Telephone/Pagers/Modems				6,864	11,200	0.14
Data Communication Lines				269	-	0.00
Postage				3,664	7,300	0.09
Fees For Dist Membership				472	400	0.00
District Meeting/Conf				761	1,000	0.01
Community Relations				28,869	17,900	0.22
Contingency				-	159,300	1.97
Office Material/Supplies				41,011	55,700	0.69
Office Equipment under \$5K				6,660	-	0.00
Instructional Materials				11,623	2,000	0.02
Copier Usage				5,619	9,100	0.11
Photographic Supplies				17,919	4,600	0.06
Office Equipment				170	-	0.00
<b>Subtotal Non-Personnel</b>				<b>630,594</b>	<b>825,900</b>	<b>10.20</b>
<b>Total District Leadership and Communications</b>				<b>\$3,387,738</b>	<b>\$4,020,900</b>	<b>\$49.63</b>

**Notes:**

2010/2011 budget reductions, including 2.0 FTE, were taken in all Leadership departments including The Board of Education, Superintendent's Office, Governmental Relations, Community Superintendents, and Employee Relations.



**Jefferson County School District, No. R-1  
2010/2011 Adopted Budget  
District Leadership and Communications**

<b>2010/2011 Preliminary Budget</b>	<b>Approved BFR Proposals</b>	<b>Proposal #</b>	<b>Budget Reductions</b>	<b>Reduction #</b>	<b>2010/2011 Adopted Budget</b>	<b>2010/2011 Per Pupil</b>
16,000			-1,300	4,8	14,700	0.18
44,100			-2,400	4,8	41,700	0.52
8,000					8,000	0.10
1,000					1,000	0.01
3,500					3,500	0.04
12,500			-5,500	4,5,7,10	7,000	0.09
-					-	0.00
321,500					321,500	3.98
22,900			-1,000	4,8	21,900	0.27
8,900					8,900	0.11
14,000			-700	8	13,300	0.16
15,000					15,000	0.19
500					500	0.01
83,000			-3,000	4	80,000	0.99
1,000					1,000	0.01
1,400					1,400	0.02
200					200	0.00
-					-	0.00
8,100			-1,500	4,8	6,600	0.08
-					-	0.00
3,300					3,300	0.04
800					800	0.01
-					-	0.00
29,200			-2,000	8	27,200	0.34
159,300					159,300	1.97
45,800			-4,500	4,5,8	41,300	0.51
1,200					1,200	0.01
3,000			-200	4	2,800	0.03
8,100			-200	4	7,900	0.10
5,100					5,100	0.06
-					-	0.00
<u>817,400</u>			<u>-22,300</u>		<u>795,100</u>	<u>9.83</u>
<b>\$4,036,000</b>		<b>-</b>	<b>(\$211,800)</b>	<b>-</b>	<b>\$3,824,200</b>	<b>\$47.36</b>

**Jefferson County School District, No. R-1**  
**2010/2011 Adopted Budget**  
**Districtwide**

	<b>2008/ 2009 FTEs</b>	<b>2009/ 2010 FTEs</b>	<b>2010/ 2011 FTEs</b>	<b>2008/2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>2009/2010 Per Pupil</b>
Early Retirement				500,000	500,000	6.17
Unused Sick Leave				1,074,709	3,000,000	37.04
Additional Pay - Certificated				610	-	0.00
Employee Benefits				1,314	100,000	1.23
<b>Subtotal Personnel</b>				1,576,633	3,600,000	44.44
Legal Fees				39,718	40,000	0.49
Printing				-	-	0.00
Contracted Services				71,587	84,800	1.05
Bank Fees & Other Expenses				242,322	485,000	5.99
County Treasurer's Fees				670,935	640,000	7.90
Lease Purch-Other-Prin				1,225,000	1,295,000	15.99
Lease Purch-Other-Int				1,972,410	1,910,600	23.59
<b>Subtotal Non-Personnel</b>				4,221,972	4,455,400	55.01
<b>Total Districtwide</b>				<b>\$5,798,605</b>	<b>\$8,055,400</b>	<b>\$99.45</b>

**Notes:**

Historically, fee waiver reimbursements have been paid from the bottom-line districtwide budget. For 2010/2011, the charge has been moved to the transfer line in the Genral Fund budget, resulting in a decrease of \$500,000 to districtwide's budget.

**Jefferson County School District, No. R-1  
2010/2011 Adopted Budget  
Districtwide**

<b>2010/2011 Preliminary Budget</b>	<b>Approved BFR Proposals</b>	<b>Proposal #</b>	<b>Budget Reductions</b>	<b>Reduction #</b>	<b>2010/2011 Adopted Budget</b>	<b>2010/2011 Per Pupil</b>
500,000					500,000	6.20
2,900,000					2,900,000	35.94
-					-	0.00
100,000					100,000	1.24
<u>3,500,000</u>			<u>                    </u>		<u>3,500,000</u>	<u>43.38</u>
40,000					40,000	0.50
2,500					2,500	0.03
82,300					82,300	1.02
85,000					85,000	1.05
640,000					640,000	7.93
1,360,000					1,360,000	16.85
1,845,600					1,845,600	22.87
<u>4,055,400</u>			<u>                    </u>		<u>4,055,400</u>	<u>50.25</u>
<u><b>\$7,555,400</b></u>		<u>-</u>	<u>                    </u>	<u>-</u>	<u><b>\$7,555,400</b></u>	<u><b>\$93.63</b></u>

**Jefferson County School District, No. R-1**  
**2010/2011 Adopted Budget**  
**Diverse Learners**

	<b>2008/ 2009 FTEs</b>	<b>2009/ 2010 FTEs</b>	<b>2010/ 2011 FTEs</b>	<b>2008/2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>2009/2010 Per Pupil</b>
Executive Director	2.00	1.00	1.00	218,403	112,800	1.39
Principal		1.00	1.00	-	100,700	1.24
Director	6.50	7.50	6.50	625,496	735,200	9.08
Assistant Director	7.00	6.00	6.00	635,640	545,100	6.73
Assistant Principal		1.00	1.00	-	96,900	1.20
Manager	1.00	1.00	1.00	56,456	59,000	0.73
Technical Specialist	2.00	2.00	2.00	108,595	123,800	1.53
Teacher	474.40	439.75	464.35	27,898,336	26,485,200	327.00
Substitute Teacher				384,100	398,900	4.93
Counselor		1.00		-	67,100	0.83
Coordinator - Licensed	9.00	10.00	10.00	620,549	706,000	8.72
Coordinator - Administrative	2.00	2.00	2.00	104,785	116,700	1.44
Resource Specialist	2.00			193,372	2,000	0.02
Resource Teachers	15.70	14.40	14.40	904,192	946,100	11.68
Physical Therapist	10.40	10.60	10.60	651,431	705,600	8.71
Occupational Therapist	30.60	30.10	30.10	1,900,675	1,919,500	23.70
Psychologist	76.20	70.50	70.50	4,763,153	4,800,000	59.26
Social Worker	62.10	55.60	55.60	3,834,250	3,595,500	44.39
Audiologist	4.00	4.00	4.00	274,685	279,700	3.45
Speech Therapist	106.80	112.10	112.10	6,951,473	7,324,800	90.44
Specialist - Classified	1.00	1.00	1.00	34,670	42,500	0.52
Technicians Classified	19.00	20.00	20.00	661,616	770,300	9.51
School Secretary	1.75	1.75	1.75	57,897	60,700	0.75
Substitute Secretary				1,800	6,000	0.07
Secretary	10.50	8.50	8.50	425,628	377,800	4.66
Paraprofessional				768,197	3,273,000	40.41
Special Interpreter/Tutor				1,703,794	1,666,000	20.57
Para-Educator				2,701,310	498,700	6.16
Clinic Aides				16,486	16,200	0.20
Bus Driver				92	-	0.00
Sub Para-Educator				5,740	-	0.00
Classified - Hourly				902,640	903,700	11.16
Part Time-Certificated				47,923	-	0.00
Variable/Performance Pay				94,030	37,900	0.47
Add'l 2% one-time pymts				-	1,083,100	13.37
Additional Pay - Certificated				209,932	137,700	1.70
Additional Pay-Classified				2,575	1,000	0.01
Additional Pay-Administrative				21,176	-	0.00
Overtime - Classified				31,953	32,100	0.40
Employee Benefits				13,782,009	14,098,300	174.07
<b>Subtotal Personnel</b>	<b>843.95</b>	<b>800.80</b>	<b>823.40</b>	<b>71,595,059</b>	<b>72,125,600</b>	<b>890.50</b>

**Jefferson County School District, No. R-1**  
**2010/2011 Adopted Budget**  
**Diverse Learners**

2010/2011 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2010/2011 Adopted Budget	2010/2011 Per Pupil
114,300					114,300	1.42
105,400					105,400	1.31
757,900			-91,600	13	666,300	8.26
548,500					548,500	6.80
84,800					84,800	1.05
61,400					61,400	0.76
128,500					128,500	1.59
28,539,200					28,539,200	353.67
468,500			-4,600	13	463,900	5.75
800					800	0.01
723,900					723,900	8.97
121,100					121,100	1.50
-					-	0.00
909,500					909,500	11.27
660,900					660,900	8.19
1,952,900					1,952,900	24.20
4,780,500					4,780,500	59.24
3,641,700					3,641,700	45.13
282,700					282,700	3.50
7,471,300					7,471,300	92.59
43,800					43,800	0.54
765,200					765,200	9.48
61,000					61,000	0.76
500					500	0.01
380,000					380,000	4.71
3,434,700					3,434,700	42.56
1,433,200					1,433,200	17.76
299,200			-235,000	13	64,200	0.80
16,900					16,900	0.21
-					-	0.00
1,600					1,600	0.02
837,200					837,200	10.38
-					-	0.00
-					-	0.00
-					-	0.00
125,000					125,000	1.55
1,800					1,800	0.02
-					-	0.00
26,500					26,500	0.33
14,404,800			-135,600	13	14,269,200	176.83
73,185,200			-466,800		72,718,400	901.17

**Jefferson County School District, No. R-1**  
**2010/2011 Adopted Budget**  
**Diverse Learners**

	<b>2008/ 2009 FTEs</b>	<b>2009/ 2010 FTEs</b>	<b>2010/ 2011 FTEs</b>	<b>2008/2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>2009/2010 Per Pupil</b>
Mileage And Travel				202,435	178,800	2.21
Employee Training & Conference				31,849	15,500	0.19
Awards And Banquets				-	200	0.00
Orientation-Inservice-Workshop				140	984,500	12.16
Required Physical Exams				1,343	-	0.00
Meals/Refreshments				18,104	21,300	0.26
Student Transportation				81,623	41,500	0.51
Student Conferences/Workshops				677	3,500	0.04
Legal Fees				57,913	55,000	0.68
Printing				10,334	3,500	0.04
ADA/Legal Settlement				25,048	35,400	0.44
Contract Labor				1,257	3,900	0.05
Contracted Services				275,563	474,100	5.85
Building Rental				42,872	48,500	0.60
Contract Maint/Eq Repair				19,409	21,600	0.27
Software Purch/Lease				111	-	0.00
Marketing - Advertising				3,358	5,000	0.06
Telephone/Pagers/Modems				63,063	64,400	0.80
Postage				7,450	6,800	0.08
Permits/Licenses/Fees				80	-	0.00
Fees For Dist Membership				-	500	0.01
Tuition to SPED Preschool				1,065,000	1,055,000	13.03
Contingency				-	-12,500	-0.15
Office Material/Supplies				183,792	335,600	4.14
Office Equipment under \$5K				17,153	-	0.00
Clinic Supplies/Material				1,352	1,500	0.02
Instructional Materials				917,272	253,200	3.13
Instructional Equipment under \$5K				5,706	-	0.00
Textbooks				8,240	14,100	0.17
Copier Usage				26,506	25,600	0.32
Testing Materials				-	-	0.00
Maint Materials/Supplies				-	-	0.00
Vehicle Parts & Supplies				1,387	-	0.00
Printing Labels/Supplies				39	-	0.00
Photographic Supplies				-	5,000	0.06
Office Equipment				-	3,000	0.04
Building Improvements				11,662	62,000	0.77
<b>Subtotal Non-Personnel</b>				<b>3,080,738</b>	<b>3,706,500</b>	<b>45.78</b>
<b>Total Diverse Learners</b>				<b>\$74,675,797</b>	<b>\$75,832,100</b>	<b>\$936.28</b>

**Notes:**

2010/2011 Reductions include 1 FTE Director.

2010/2011 Increase 23.6 FTE in OCR mandated teachers. Transferred 1 FTE Counselor to Teacher at Sobesky Academy.

**Jefferson County School District, No. R-1**  
**2010/2011 Adopted Budget**  
**Diverse Learners**

2010/2011 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2010/2011 Adopted Budget	2010/2011 Per Pupil
179,700					179,700	2.23
15,600					15,600	0.19
200					200	0.00
986,900			-2,400	13	984,500	12.20
-					-	0.00
13,200			-8,000	13	5,200	0.06
45,800					45,800	0.57
-					-	0.00
55,000					55,000	0.68
32,300					32,300	0.40
35,400					35,400	0.44
3,500					3,500	0.04
88,500					88,500	1.10
47,000					47,000	0.58
25,600					25,600	0.32
-					-	0.00
3,000					3,000	0.04
62,600			-500	12	62,100	0.77
8,400					8,400	0.10
-					-	0.00
700					700	0.01
900,000					900,000	11.15
-					-	0.00
306,500			-4,900	11,12,13	301,600	3.74
132,000					132,000	1.64
1,600					1,600	0.02
445,900					445,900	5.53
4,800					4,800	0.06
6,000					6,000	0.07
23,000					23,000	0.29
50,000					50,000	0.62
10,000					10,000	0.12
-					-	0.00
-					-	0.00
-					-	0.00
-					-	0.00
50,000					50,000	0.62
3,533,200			-15,800		3,517,400	43.59
<b>\$76,718,400</b>		-	<b>(\$482,600)</b>	-	<b>\$76,235,800</b>	<b>\$944.76</b>

**Jefferson County School District, No. R-1  
2010/2011 Adopted Budget  
Educational Technology Services**

	<b>2008/ 2009 FTEs</b>	<b>2009/ 2010 FTEs</b>	<b>2010/ 2011 FTEs</b>	<b>2008/2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>2009/2010 Per Pupil</b>
Executive Director	1.00	1.00	1.00	102,776	105,800	1.31
Assistant Director		1.00	1.00	-	82,300	1.02
Supervisor	1.00	1.00	1.00	72,393	73,900	0.91
Technical Specialist	1.00	1.00	1.00	59,190	61,800	0.76
Substitute Teacher				25,831	25,500	0.31
Teacher Librarian	1.00	1.00	1.00	70,608	71,700	0.89
Coordinator - Licensed	2.00	2.00	2.00	170,726	155,700	1.92
Resource Teachers	2.00	3.00	3.00	105,386	186,500	2.30
Administrator	1.00			79,453	800	0.01
Technicians Classified	1.00	1.00	1.00	41,608	43,800	0.54
Substitute Secretary				4,833	-	0.00
Secretary	1.00	1.00		50,239	53,400	0.66
Clerk	1.00	1.00	1.00	35,042	37,100	0.46
Variable/Performance Pay				14,740	6,500	0.88
Add'l 2% one-time pymts				-	9,500	0.12
Additional Pay - Certificated				175,630	76,600	0.95
Additional Pay-Classified				9,351	-	0.00
Additional Pay-Administrative				-	1,900	0.02
Overtime - Classified				248	-	0.00
Employee Benefits				219,246	225,400	2.78
<b>Subtotal Personnel</b>	<b>12.00</b>	<b>13.00</b>	<b>12.00</b>	<b>1,237,300</b>	<b>1,218,200</b>	<b>15.04</b>
Mileage And Travel				3,540	7,000	0.09
Employee Training & Conference				9,500	5,100	0.06
Meals/Refreshments				2,455	1,500	0.02
Printing				348	300	0.00
Contracted Services				169,181	600,700	7.42
Contract Maint/Eq Repair				-	-	0.00
Software Purch/Lease				-	34,000	0.42
Marketing - Advertising				39,690	-	0.00
Telephone/Pagers/Modems				1,270	1,600	0.02
Postage				16	-	0.00
Fees For Dist Membership				2,453	5,000	0.06
District Meeting/Conf				785	-	0.00
Contingency				-	2,000	0.02
Office Material/Supplies				48,506	69,000	0.85
Office Equipment under \$5K				11,308	-	0.00
Instructional Materials				129,506	172,700	2.13
Copier Usage				638	400	0.00
<b>Subtotal Non-Personnel</b>				<b>419,196</b>	<b>899,300</b>	<b>11.09</b>
<b>Total Educational Technology Services</b>				<b>\$1,656,496</b>	<b>\$2,117,500</b>	<b>\$26.13</b>

**Notes:**

2010/2011 Reductions include 1 FTE Secretary.



**Jefferson County School District, No. R-1  
2010/2011 Adopted Budget  
Educational Technology Services**

2010/2011 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2010/2011 Adopted Budget	2010/2011 Per Pupil
108,600					108,600	1.35
82,300					82,300	1.02
56,800					56,800	0.70
64,400					64,400	0.80
25,000			-1,800	14	23,200	0.29
74,600					74,600	0.92
144,700					144,700	1.79
191,900					191,900	2.38
-					-	0.00
43,800					43,800	0.54
500					500	0.01
55,300			-55,300	14	-	0.00
37,100					37,100	0.46
-					-	0.00
-					-	0.00
72,000					72,000	0.89
1,000					1,000	0.01
1,900					1,900	0.02
500					500	0.01
224,400			-14,700	14	209,700	2.60
<u>1,184,800</u>			<u>-71,800</u>		<u>1,113,000</u>	<u>13.79</u>
7,200					7,200	0.09
5,600					5,600	0.07
1,500			-1,000	14	500	0.01
500					500	0.01
576,700			-9,700	14	567,000	7.03
700					700	0.01
34,000					34,000	0.42
1,000					1,000	0.01
2,200					2,200	0.03
100					100	0.00
5,000					5,000	0.06
-					-	0.00
-					-	0.00
41,400					41,400	0.51
16,300					16,300	0.20
209,800					209,800	2.60
700					700	0.01
<u>902,700</u>			<u>-10,700</u>		<u>892,000</u>	<u>11.06</u>
<u>\$2,087,500</u>		-	<u>(\$82,500)</u>	-	<u>\$2,005,000</u>	<u>\$24.85</u>

**Jefferson County School District, No. R-1  
2010/2011 Adopted Budget  
Field Services**

	<b>2008/ 2009 FTEs</b>	<b>2009/ 2010 FTEs</b>	<b>2010/ 2011 FTEs</b>	<b>2008/2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>2009/2010 Per Pupil</b>
Executive Director	1.00	1.00	1.00	86,254	94,600	1.17
Director	2.00	2.00	2.00	176,120	183,300	2.26
Supervisor	1.00	1.00	1.00	55,511	75,000	0.93
Manager	3.00	3.00	2.00	225,190	233,400	2.88
Technical Specialist	3.00	3.00	3.00	82,575	258,100	3.19
Technicians Classified	20.50	20.50	18.50	829,074	924,100	11.41
Group Leader	16.00	16.00	16.00	1,125,246	1,086,700	13.42
Substitute Secretary				9,758	-	0.00
Secretary	1.00	1.00	1.00	54,483	55,300	0.68
Trades Technician	159.00	156.00	146.00	8,492,271	8,880,900	109.65
Warehouse Worker	3.00	3.00	3.00	102,968	116,100	1.43
Classified - Hourly				101,331	116,100	1.43
Variable/Performance Pay				22,578	16,900	0.21
Add'l 2% one-time pymts				-	223,600	2.76
Additional Pay-Classified				29,908	1,500	0.02
Additional Pay-Administrative				102,861	1,200	0.01
Overtime - Classified				331,641	107,700	1.33
Payroll Exception				-555,331	-	0.00
Employee Benefits				2,822,337	3,082,900	38.06
<b>Subtotal Personnel</b>	<b>209.50</b>	<b>206.50</b>	<b>193.50</b>	<b>14,094,775</b>	<b>15,457,400</b>	<b>190.84</b>
Mileage And Travel				5,983	8,700	0.11
Employee Training & Conference				48,668	40,800	0.50
Awards And Banquets				336	-	0.00
Recruiting Costs				6,231	7,000	0.09
Required Physical Exams				1,928	4,000	0.05
Legal Fees				29,809	-	0.00
Printing				2,645	3,400	0.04
Consultants				940,196	117,000	1.44
Contract Labor				12,265	3,500	0.04
Contracted Services				30,780	45,200	0.56
Fleet Maintenance				5,407	8,000	0.10
Refuse & Dump Fees				30,439	19,500	0.24
Equipment Rental				23,041	17,200	0.21
Rental - Vehicles				1,353	-	0.00
Contract Maint/Eq Repair				34,384	37,800	0.47
Const Maint/Repair-Bldg				2,566,651	2,091,100	25.82
Software Purch/Lease				4,602	7,400	0.09
Marketing - Advertising				1,358	700	0.01
Telephone/Pagers/Modems				44,045	31,100	0.38
Postage				-1,649	4,300	0.05
Permits/Licenses/Fees				105,137	42,700	0.53
Community Relations				6,529	8,500	0.10
Contract Repairs-Building				162,672	-	0.00
Office Material/Supplies				46,059	46,000	0.57
Office Equipment under \$5K				50,809	32,000	0.40
Instructional Materials				-39	-	0.00
Copier Usage				5,735	5,200	0.06
Maint Materials/Supplies				2,322,378	2,114,100	26.10
Small Hand Tools				78,342	65,200	0.81
Uniforms				6,907	3,600	0.04
Physical Invty Gain/Loss				-26,538	-	0.00
Office Equipment				26,840	4,000	0.05
Plant/Shop Equipment				105,283	101,500	1.25
Building Improvements				368,088	-	0.00
<b>Subtotal Non-Personnel</b>				<b>7,046,674</b>	<b>4,869,500</b>	<b>60.11</b>
<b>Total Field Services</b>				<b>\$21,141,449</b>	<b>\$20,326,900</b>	<b>\$250.95</b>

**Notes:**

2010/2011 budget reductions include 13.0 FTE.

**Jefferson County School District, No. R-1  
2010/2011 Adopted Budget  
Field Services**

2010/2011 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2010/2011 Adopted Budget	2010/2011 Per Pupil
99,400					99,400	1.23
188,100					188,100	2.33
75,000					75,000	0.93
235,600			-93,800	16	141,800	1.76
264,400					264,400	3.28
946,100			-93,800	15,18	852,300	10.56
1,092,700					1,092,700	13.54
-					-	0.00
51,500					51,500	0.64
8,869,400			-565,400	16,17,20,21	8,304,000	102.91
116,900					116,900	1.45
105,100					105,100	1.30
-					-	0.00
-					-	0.00
12,300					12,300	0.15
-					-	0.00
116,400					116,400	1.44
-					-	0.00
3,102,000			-193,300	15,16,17,18,20,21	2,908,700	36.05
<u>15,274,900</u>			<u>-946,300</u>		<u>14,328,600</u>	<u>177.57</u>
7,100					7,100	0.09
39,300					39,300	0.49
-					-	0.00
5,000					5,000	0.06
2,800					2,800	0.03
-					-	0.00
3,400					3,400	0.04
116,000			-30,000	15	86,000	1.07
8,000			-3,000	22	5,000	0.06
55,500			-4,500	22	51,000	0.63
8,000			-8,000	22	-	0.00
18,000					18,000	0.22
25,400					25,400	0.31
-					-	0.00
30,500			-3,000	15	27,500	0.34
1,151,500			-3,400	19	1,148,100	14.23
7,800					7,800	0.10
500					500	0.01
37,000					37,000	0.46
4,600					4,600	0.06
44,000					44,000	0.55
6,600					6,600	0.08
-					-	0.00
43,400			-4,500	19,22	38,900	0.48
36,000					36,000	0.45
-					-	0.00
5,200					5,200	0.06
2,041,100			-102,400	15,18,20	1,938,700	24.03
61,400					61,400	0.76
3,600					3,600	0.04
-					-	0.00
3,500					3,500	0.04
98,800			-3,000	21	95,800	1.19
-					-	0.00
<u>3,864,000</u>			<u>-161,800</u>		<u>3,702,200</u>	<u>45.88</u>
<b>\$19,138,900</b>		-	<b>(\$1,108,100)</b>	-	<b>\$18,030,800</b>	<b>\$223.45</b>

**Jefferson County School District, No. R-1  
2010/2011 Adopted Budget  
Financial Services / Technology Services**

	<b>2008/ 2009 FTEs</b>	<b>2009/ 2010 FTEs</b>	<b>2010/ 2011 FTEs</b>	<b>2008/2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>2009/2010 Per Pupil</b>
Chief Financial Officer	1.00	1.00	1.00	151,627	153,100	1.89
Director	3.00	3.00	3.00	237,122	289,400	3.57
Supervisor	1.00	1.00	1.00	74,946	77,100	0.95
Manager	5.00	5.00	5.00	381,805	399,800	4.94
Technical Specialist	7.00	7.00	7.00	482,866	458,800	5.66
Accountant I	1.00	2.00	2.00	89,470	118,200	1.46
Coordinator - Administrative	1.00	1.00	1.00	65,286	67,200	0.83
Specialist - Classified	7.00	7.00	7.00	402,315	402,900	4.97
Buyer	1.67	1.67	1.67	81,437	89,500	1.11
Technicians Classified	12.50	11.50	10.50	555,772	576,000	7.11
Administrative Assistant	1.00	1.00	1.00	59,160	61,300	0.76
Substitute Secretary				4,131	5,000	0.06
Buyer Assist/Expedto	3.00	3.00	3.00	137,180	144,000	1.78
Variable/Performance Pay				70,935	30,100	0.37
Add'l 2% one-time pymts				-	29,300	0.36
Additional Pay-Administrative				8,400	-	0.00
Overtime - Classified				5,137	41,200	0.51
Employee Benefits				626,830	702,700	8.68
<b>Subtotal Personnel</b>	<b>44.17</b>	<b>44.17</b>	<b>43.17</b>	<b>3,434,419</b>	<b>3,645,600</b>	<b>45.01</b>
Mileage And Travel				9,383	15,800	0.20
Employee Training & Conference				10,383	19,800	0.24
Meals/Refreshments				3,053	2,800	0.03
Printing				7,741	8,800	0.11
Consultants				36,833	20,000	0.25
Contract Labor				12,093	6,500	0.08
Contracted Services				89,519	49,700	0.61
Bank Fees & Other Expenses				931	46,900	0.58
Contract Maint/Eq Repair				285	2,000	0.02
Technology Services				14,244,287	14,390,800	177.68
Software Purch/Lease				-	200	0.00
Marketing - Advertising				2,471	2,500	0.03
Equipment/Copier Repair				-	3,000	0.04
Telephone Service Order				1,225	500	0.01
Telephone/Pagers/Modems				3,064	3,000	0.04
Voice Communication Line				14	-	0.00
Postage				22,539	29,000	0.36
Fees For Dist Membership				5,285	3,700	0.05
Community Relations				21,965	-	0.00
Office Material/Supplies				28,367	55,900	0.69
Copier Usage				3,857	5,000	0.06
<b>Subtotal Non-Personnel</b>				<b>14,503,295</b>	<b>14,665,900</b>	<b>181.08</b>
<b>Total Financial Services / Technology Services</b>				<b>\$17,937,714</b>	<b>\$18,311,500</b>	<b>\$226.09</b>

**Notes:**

2010/2011 Budget Reductions include 1 FTE Technician Classified from Accounting.

**Jefferson County School District, No. R-1  
2010/2011 Adopted Budget  
Financial Services / Technology Services**

2010/2011 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2010/2011 Adopted Budget	2010/2011 Per Pupil
151,600					151,600	1.88
294,000					294,000	3.64
79,200					79,200	0.98
405,200					405,200	5.02
472,800					472,800	5.86
118,400					118,400	1.47
69,000					69,000	0.86
403,100					403,100	5.00
91,200					91,200	1.13
586,300			-51,200	27	535,100	6.63
63,400					63,400	0.79
5,000					5,000	0.06
142,300					142,300	1.76
-					-	0.00
-					-	0.00
-					-	0.00
36,000			-15,200	26	20,800	0.26
710,800			-16,100	26,27	694,700	8.61
<u>3,628,300</u>			<u>-82,500</u>		<u>3,545,800</u>	<u>43.95</u>
16,300			-4,500	23,27	11,800	0.15
19,800			-3,500	25,26,27,28	16,300	0.20
2,800			-1,000	25	1,800	0.02
8,800			-500	27	8,300	0.10
20,000					20,000	0.25
12,000					12,000	0.15
49,700			-4,500	27	45,200	0.56
46,900					46,900	0.58
1,800					1,800	0.02
11,998,400			-722,600	24	11,275,800	139.74
200					200	0.00
2,500			-1,300	27	1,200	0.01
3,000			-1,000	27	2,000	0.02
500					500	0.01
2,600			-400	27	2,200	0.03
-					-	0.00
29,600			-1,100	27	28,500	0.35
3,700					3,700	0.05
-					-	0.00
56,500			-11,500	23,25,27	45,000	0.56
4,400					4,400	0.05
<u>12,279,500</u>			<u>-751,900</u>		<u>11,527,600</u>	<u>142.85</u>
<u>\$15,907,800</u>		-	<u>(\$834,400)</u>	-	<u>\$15,073,400</u>	<u>\$186.80</u>

**Jefferson County School District, No. R-1  
2010/2011 Adopted Budget  
Human Resources**

	<b>2008/ 2009 FTEs</b>	<b>2009/ 2010 FTEs</b>	<b>2010/ 2011 FTEs</b>	<b>2008/2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>2009/2010 Per Pupil</b>
Executive Director	1.00	1.00	1.00	107,144	110,300	1.36
Director	3.00	3.00	3.00	295,926	291,500	3.60
Manager	5.00	5.00	6.00	357,377	394,500	4.87
Technical Specialist	1.00	1.00	1.00	58,798	61,400	0.76
Teacher				36,197	-	0.00
Substitute Teacher				60,653	32,000	0.40
Counselor	1.00	1.00	1.00	72,293	74,400	0.92
Coordinator - Licensed	1.00			-	2,600	0.03
Specialist - Classified	2.00	2.00	2.00	116,520	122,900	1.52
Technicians Classified	31.00	30.00	28.00	1,385,224	1,509,400	18.64
Administrative Assistant	1.00	1.00	1.00	56,634	59,100	0.73
Substitute Secretary				4,307	4,900	0.06
Secretary	0.50	0.50	0.50	18,171	19,200	0.24
Paraprofessional				56	-	0.00
Classified - Hourly				9,818	23,400	0.29
Variable/Performance Pay				46,009	22,000	0.27
Add'l 2% one-time pymts				-	39,800	0.49
Additional Pay - Certificated				400	-	0.00
Additional Pay-Classified				7,397	-	0.00
Additional Pay-Administrative				15,022	-	0.00
Overtime - Classified				26,070	55,200	0.68
Employee Benefits				606,276	690,600	8.53
<b>Subtotal Personnel</b>	<b>46.50</b>	<b>44.50</b>	<b>43.50</b>	<b>3,280,292</b>	<b>3,513,200</b>	<b>43.39</b>
Mileage And Travel				4,194	4,700	0.06
Employee Training & Conference				90,178	178,400	2.20
Awards And Banquets				6,028	14,000	0.17
Recruiting Costs				6,541	20,000	0.25
Required Physical Exams				21,110	23,000	0.28
EmployeeBackgroundVerification				52,520	55,000	0.68
Drug And Alcohol Testing				11,976	17,000	0.21
Meals/Refreshments				1,206	3,000	0.04
Legal Fees				18,776	18,000	0.22
Printing				11,124	22,800	0.28
Contracted Services				68,761	140,000	1.73
Contract Maint/Eq Repair				12,413	24,000	0.30
Software Purch/Lease				600	600	0.01
Computer Hardware Lease				-	8,300	0.10
Marketing - Advertising				15,148	16,600	0.20
Telephone/Pagers/Modems				2,655	3,200	0.04
Postage				27,503	24,000	0.30
Unemployment Comp Insur				275,852	250,600	3.09
Fees For Dist Membership				6,180	1,900	0.02
Office Material/Supplies				25,029	41,100	0.51
Copier Usage				8,920	9,400	0.12
<b>Subtotal Non-Personnel</b>				<b>666,714</b>	<b>875,600</b>	<b>10.81</b>
<b>Total Human Resources</b>				<b>\$3,947,006</b>	<b>\$4,388,800</b>	<b>\$54.20</b>

**Notes:**

2010/2011 Budget Reductions include 1 FTE Technician Classified.

**Jefferson County School District, No. R-1**  
**2010/2011 Adopted Budget**  
**Human Resources**

2010/2011 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2010/2011 Adopted Budget	2010/2011 Per Pupil
112,400					112,400	1.39
294,800					294,800	3.65
457,000					457,000	5.66
63,500					63,500	0.79
-					-	0.00
32,000			-1,000	33	31,000	0.38
74,400					74,400	0.92
-					-	0.00
120,600					120,600	1.49
1,456,900			-49,000	30	1,407,900	17.45
61,200					61,200	0.76
4,900			-500	30	4,400	0.05
19,900					19,900	0.25
-					-	0.00
23,800			-6,000	30,31	17,800	0.22
-					-	0.00
-					-	0.00
-					-	0.00
-					-	0.00
55,200			-4,300	32	50,900	0.63
691,400			-15,400	30,31,32,33	676,000	8.38
<u>3,468,000</u>			<u>-76,200</u>		<u>3,391,800</u>	<u>42.02</u>
4,500					4,500	0.06
178,400			-6,200	30,33	172,200	2.13
14,000			-2,000	29	12,000	0.15
20,000			-7,500	32	12,500	0.15
23,000					23,000	0.29
55,000					55,000	0.68
17,000					17,000	0.21
3,000					3,000	0.04
18,000					18,000	0.22
22,800			-7,000	29,31	15,800	0.20
140,000					140,000	1.73
24,000					24,000	0.30
600					600	0.01
8,300			-2,500	30	5,800	0.07
16,600					16,600	0.21
3,400					3,400	0.04
24,000					24,000	0.30
1,050,600					1,050,600	13.02
1,900					1,900	0.02
41,100			-5,000	29	36,100	0.45
9,400			-1,000	29	8,400	0.10
<u>1,675,600</u>			<u>-31,200</u>		<u>1,644,400</u>	<u>20.38</u>
<b>\$5,143,600</b>		-	<b>(\$107,400)</b>	-	<b>\$5,036,200</b>	<b>\$62.40</b>

**Jefferson County School District, No. R-1**  
**2010/2011 Adopted Budget**  
**Instructional Data Services**

	<b>2008/ 2009 FTEs</b>	<b>2009/ 2010 FTEs</b>	<b>2010/ 2011 FTEs</b>	<b>2008/2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>2009/2010 Per Pupil</b>
Executive Director	1.00	1.00	1.00	106,020	109,100	1.35
Director	2.00	2.00	2.00	190,368	195,900	2.42
Assistant Director	1.00	1.00	1.00	60,723	76,100	0.94
Manager	1.00	1.00	1.00	81,199	82,900	1.02
Technical Specialist	4.00	4.00	4.00	286,893	298,200	3.68
Substitute Teacher				150	-	0.00
Resource Teachers	3.00	3.00	2.00	199,942	215,700	2.66
Specialist - Classified	5.00	5.00	4.00	229,480	238,100	2.94
Technicians Classified	5.50	5.50	5.50	213,934	229,100	2.83
Substitute Secretary				22,004	33,800	0.42
Variable/Performance Pay				31,500	15,200	0.19
Add'l 2% one-time pymts				-	13,600	0.17
Additional Pay-Administrative				72,184	90,500	1.12
Overtime - Classified				5,510	5,200	0.06
Employee Benefits				319,023	373,100	4.61
<b>Subtotal Personnel</b>	<b>22.50</b>	<b>22.50</b>	<b>20.50</b>	<b>1,818,930</b>	<b>1,976,500</b>	<b>24.41</b>
Mileage And Travel				3,344	2,200	0.03
Employee Training & Conference				1,720	5,200	0.06
Meals/Refreshments				830	1,000	0.01
Printing				4,854	4,400	0.05
Contract Labor				33,780	15,900	0.20
Contract Maint/Eq Repair				6,684	6,300	0.08
Software Purch/Lease				664	2,000	0.02
Telephone/Pagers/Modems				3,867	800	0.01
Postage				5,149	3,000	0.04
Office Material/Supplies				15,367	20,000	0.25
Office Equipment under \$5K				8,165	4,000	0.05
Curriculum Dev/Staff Trn				20,848	16,000	0.20
Instructional Equipment under \$5K				444	-	0.00
Copier Usage				5,972	9,100	0.11
Testing Materials				23,045	2,800	0.03
Library Materials				1,413	500	0.01
Office Equipment				-	22,500	0.28
<b>Subtotal Non-Personnel</b>				<b>136,146</b>	<b>115,700</b>	<b>1.43</b>
<b>Total Instructional Data Services</b>				<b>\$1,955,076</b>	<b>\$2,092,200</b>	<b>\$25.84</b>

**Notes:**

2010/2011 Reductions include 1 FTE Resource Teacher and 1 FTE Specialist Classified.



**Jefferson County School District, No. R-1  
2010/2011 Adopted Budget  
Instructional Data Services**

2010/2011 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2010/2011 Adopted Budget	2010/2011 Per Pupil
112,100					112,100	1.39
198,500					198,500	2.46
79,200					79,200	0.98
84,500					84,500	1.05
302,000					302,000	3.74
-					-	0.00
218,100			-71,700	34	146,400	1.81
257,500			-39,500	35	218,000	2.70
233,900					233,900	2.90
36,200					36,200	0.45
-					-	0.00
-					-	0.00
82,800					82,800	1.03
7,800					7,800	0.10
381,000			-29,100	34.35	351,900	4.36
1,993,600			-140,300		1,853,300	22.97
2,700					2,700	0.03
1,200					1,200	0.01
500			-500	34	-	0.00
20,500					20,500	0.25
32,700			-1,700	34	31,000	0.38
6,000					6,000	0.07
2,500					2,500	0.03
1,900					1,900	0.02
4,000					4,000	0.05
20,000					20,000	0.25
9,000					9,000	0.11
8,000					8,000	0.10
-					-	0.00
6,600					6,600	0.08
3,000					3,000	0.04
200					200	0.00
-					-	0.00
118,800			-2,200		116,600	1.42
<b>\$2,112,400</b>		-	<b>(\$142,500)</b>	-	<b>\$1,969,900</b>	<b>\$24.39</b>

**Jefferson County School District, No. R-1  
2010/2011 Adopted Budget  
Learning & Educational Achievement**

	<b>2008/ 2009 FTEs</b>	<b>2009/ 2010 FTEs</b>	<b>2010/ 2011 FTEs</b>	<b>2008/2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>2009/2010 Per Pupil</b>
Executive Director	1.00	1.00	1.00	106,792	109,900	1.36
Director	4.00	4.00	4.00	395,801	406,400	5.02
Assistant Director	1.00	1.00	1.00	92,940	96,800	1.20
Teacher				120	-	0.00
Substitute Teacher				161,306	390,100	4.82
Coordinator - Licensed	5.50	5.50	5.50	408,220	414,400	5.12
Coordinator - Administrative	2.00	2.00	2.00	145,120	162,700	2.01
Resource Teachers	90.00	29.00	29.00	5,682,959	2,056,900	25.40
Instructional Coach		65.50	64.50	-	4,302,300	53.12
Administrator	2.00	1.00	1.00	98,623	97,400	1.20
Specialist - Classified	1.00	1.00	1.00	54,501	55,300	0.68
Technicians Classified	3.00	3.00	3.00	160,803	152,700	1.89
Substitute Secretary				-	3,000	0.04
Secretary	5.00	5.00	5.00	233,628	236,300	2.92
Paraprofessional				8,778	14,900	0.18
Classified - Hourly				7,588	11,000	0.14
Variable/Performance Pay				40,679	15,900	0.20
Add'l 2% one-time pymts				-	144,900	1.79
Additional Pay - Certificated				263,223	161,500	1.99
Additional Pay-Classified				37,361	-	0.00
Additional Pay-Administrative				140,881	80,000	0.99
Overtime - Classified				4,104	3,400	0.04
Employee Benefits				1,732,080	2,029,900	25.06
<b>Subtotal Personnel</b>	<b>114.50</b>	<b>118.00</b>	<b>117.00</b>	<b>9,775,507</b>	<b>10,945,700</b>	<b>135.17</b>

**Jefferson County School District, No. R-1  
2010/2011 Adopted Budget  
District Leadership and Communications**

2010/2011 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2010/2011 Adopted Budget	2010/2011 Per Pupil
205,500					205,500	2.55
151,600					151,600	1.88
130,100					130,100	1.61
272,400					272,400	3.38
481,000					481,000	5.96
321,200					321,200	3.98
231,500					231,500	2.87
-					-	0.00
26,800			-2,200	4,5,7	24,600	0.30
139,400			-67,700	5	71,700	0.89
-					-	0.00
99,100					99,100	1.23
232,600					232,600	2.88
1,900					1,900	0.02
32,000			-32,000	6	-	0.00
22,500			-22,500	9	-	0.00
-					-	0.00
152,900					152,900	1.89
35,800					35,800	0.44
300					300	0.00
-					-	0.00
-					-	0.00
117,000			-29,300	4,5	87,700	1.09
100			-100	4	-	0.00
-					-	0.00
564,900			-35,700	4,5,6,7,9	529,200	6.56
3,218,600			-189,500		3,029,100	37.53

**Jefferson County School District, No. R-1  
2010/2011 Adopted Budget  
Learning & Educational Achievement**

<b>2010/2011 Preliminary Budget</b>	<b>Approved BFR Proposals</b>	<b>Proposal #</b>	<b>Budget Reductions</b>	<b>Reduction #</b>	<b>2010/2011 Adopted Budget</b>	<b>2010/2011 Per Pupil</b>
112,900					112,900	1.40
419,100					419,100	5.19
98,600					98,600	1.22
-					-	0.00
394,400			-44,800	36,37	349,600	4.33
344,800					344,800	4.27
167,600					167,600	2.08
2,070,300					2,070,300	25.66
4,352,700			-65,700	37	4,287,000	53.13
97,400					97,400	1.21
57,200					57,200	0.71
154,700					154,700	1.92
3,000					3,000	0.04
237,900					237,900	2.95
15,300					15,300	0.19
11,100			-7,600	37	3,500	0.04
-					-	0.00
-					-	0.00
200,800			-16,000	36,37	184,800	2.29
-					-	0.00
80,000					80,000	0.99
3,400			-900	37	2,500	0.03
2,052,400			-26,800	36,37	2,025,600	25.10
<u>10,873,600</u>			<u>-161,800</u>		<u>10,711,800</u>	<u>132.75</u>

**Jefferson County School District, No. R-1**  
**2010/2011 Adopted Budget**  
**Learning & Educational Achievement**

	<b>2008/ 2009 FTEs</b>	<b>2009/ 2010 FTEs</b>	<b>2010/ 2011 FTEs</b>	<b>2008/2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>2009/2010 Per Pupil</b>
Mileage And Travel				20,874	44,600	0.55
Employee Training & Conference				96,297	122,600	1.51
Orientation-Inservice-Workshop				309	-	0.00
Meals/Refreshments				33,726	52,000	0.64
Student Transportation				2,988	5,300	0.07
Printing				37,619	50,900	0.63
Consultants				-	15,000	0.19
Contract Labor				28,955	76,300	0.94
Contracted Services				-	2,000	0.02
Building Rental				125	-	0.00
Contract Maint/Eq Repair				14,888	15,000	0.19
Software Purch/Lease				-	11,400	0.14
Telephone/Pagers/Modems				5,978	8,500	0.10
Data Communication Lines				863	-	0.00
Voice Communication Line				96	-	0.00
Postage				1,077	6,100	0.08
Permits/Licenses/Fees				663	-	0.00
Risk Management Charges				1,000	1,000	0.01
Fees For Dist Membership				89	7,700	0.10
District Meeting/Conf				601	11,500	0.14
Community Relations				234	2,000	0.02
Contingency				-	9,500	0.12
Office Material/Supplies				86,236	384,800	4.75
Office Equipment under \$5K				42,117	-	0.00
Curriculum Dev/Staff Trn				-3,145	7,500	0.09
Instructional Materials				547,034	279,100	3.45
Textbooks				16,413	15,100	0.19
Copier Usage				19,122	33,500	0.41
Testing Materials				-	15,000	0.19
Office Equipment				289	30,000	0.37
<b>Subtotal Non-Personnel</b>				<b>954,448</b>	<b>1,206,400</b>	<b>14.90</b>
<b>Total Learning &amp; Educational Achievement</b>				<b>\$10,729,955</b>	<b>\$12,152,100</b>	<b>\$150.07</b>

**Notes:**

2010/2011 Reductions include 1 FTE Instructional Coach.

**Jefferson County School District, No. R-1  
2010/2011 Adopted Budget  
Learning & Educational Achievement**

2010/2011 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2010/2011 Adopted Budget	2010/2011 Per Pupil
44,600					44,600	0.55
39,000					39,000	0.48
-					-	0.00
52,000			-51,000	36,37	1,000	0.01
5,300					5,300	0.07
52,700					52,700	0.65
15,000					15,000	0.19
76,300					76,300	0.95
2,000					2,000	0.02
4,000					4,000	0.05
15,000					15,000	0.19
11,400					11,400	0.14
8,500					8,500	0.11
-					-	0.00
-					-	0.00
6,100					6,100	0.08
-					-	0.00
1,000					1,000	0.01
7,700					7,700	0.10
11,500					11,500	0.14
2,000					2,000	0.02
-					-	0.00
349,300			-19,400	37	329,900	4.09
-					-	0.00
7,500					7,500	0.09
351,900			-5,000	36	346,900	4.30
15,100					15,100	0.19
33,500					33,500	0.42
15,000					15,000	0.19
30,000					30,000	0.37
1,156,400			-75,400		1,081,000	13.41
<b>\$12,030,000</b>		-	<b>(\$237,200)</b>	-	<b>\$11,792,800</b>	<b>\$146.16</b>



**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1  
2010/2011 Adopted Budget  
Other School Programs**

<b>Other School Programs</b>	<b>2008/2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>2010/2011 Preliminary Budget</b>	<b>Approved BFR Proposals</b>	<b>Budget Reductions</b>	<b>Reduction #</b>	<b>2010/2011 Adopted Budget</b>
Miller Special	3,571,245	4,128,500	4,113,000				4,113,000
Class Size Relief	170	627,400	627,400				627,400
Jeffco Net Academy	543,241	650,600	632,300				632,300
JCAPP	615,102	788,900	761,700				761,700
Mt View Detention	623,855	636,100	573,300				573,300
<b>Total Other School Programs</b>	<b>\$5,353,613</b>	<b>\$6,831,500</b>	<b>\$6,707,700</b>				<b>\$6,707,700</b>

<b>Other School Programs</b>	<b>2008/2009 FTEs</b>	<b>2009/2010 FTEs</b>	<b>2010/2011 FTEs</b>
Miller Special	39.00	39.50	39.50
Class Size Relief			
Jeffco Net Academy	7.00	7.00	7.00
JCAPP	6.00	6.00	6.00
Mt View Detention	7.50	7.50	7.50
<b>Total FTEs Other School Programs</b>	<b>59.50</b>	<b>60.00</b>	<b>60.00</b>

**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.





**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1  
2010/2011 Adopted Budget  
Other School Support Programs**

<b>Other School Support Programs</b>	<b>2008/2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>2010/2011 Preliminary Budget</b>	<b>Approved BFR Proposals</b>	<b>Budget Reductions</b>	<b>Reduction #</b>	<b>2010/2011 Adopted Budget</b>
Mount Evans Outdoor Education	840,528	865,400	862,400				862,400
Windy Peak Outdoor Education	802,120	863,000	845,700				845,700
Connections Learning Center	742,380	946,200	835,800				835,800
Dropout Prevention & Recovery	263,323	284,400	281,900		-3,500	38	278,400
Student Outreach	374,155	376,900	377,700				377,700
Out of Dist Placement	1,698,112	1,737,500	2,037,500				2,037,500
Expulsions & Discipline	192,178	200,200	199,000		-8,000	39	191,000
Planetarium	141,498	-	-				-
<b>Total Other School Support Programs</b>	<b>\$5,054,294</b>	<b>\$5,273,600</b>	<b>\$5,440,000</b>		<b>-11,500</b>		<b>\$5,428,500</b>

<b>Other School Support Programs</b>	<b>2008/2009 FTEs</b>	<b>2009/2010 FTEs</b>	<b>2010/2011 FTEs</b>
Mount Evans Outdoor Education	7.00	7.00	7.00
Windy Peak Outdoor Education	7.00	7.00	7.00
Connections Learning Center	10.00	12.00	12.00
Dropout Prevention & Recovery	3.00	3.00	3.00
Student Outreach	2.50	2.50	2.50
Out of Dist Placement			
Expulsions & Discipline	1.50	1.50	1.50
Planetarium	1.75		
<b>Total FTEs Other School Support Programs</b>	<b>32.75</b>	<b>33.00</b>	<b>33.00</b>

**Notes:**

The name of the Johnson Program was changed to Connections Learning Center.

**Jefferson County School District, No. R-1**  
**2010/2011 Adopted Budget**  
**School & Student Success**

	<b>2008/ 2009 FTEs</b>	<b>2009/ 2010 FTEs</b>	<b>2010/ 2011 FTEs</b>	<b>2008/2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>2009/2010 Per Pupil</b>
Executive Director		1.00	1.00	-	111,100	1.37
Principal				21,433	-	0.00
Director	1.50	1.50	2.00	145,784	146,000	1.80
Assistant Director	1.00	1.00		61,985	77,700	0.96
Assistant Principal				30,467	-	0.00
Manager	0.50	0.50	0.50	-	38,200	0.47
Teacher	2.00	2.00	2.00	105,547	108,900	1.34
Substitute Teacher				29,478	139,500	1.72
Counselor				2,960	-	0.00
Coordinator - Licensed	5.00	5.00	5.00	312,111	327,800	4.05
Coordinator - Administrative	0.50	0.50	1.00	47,155	48,400	0.60
Resource Teachers	1.00			71,177	700	0.01
Administrator	1.00			83,733	1,000	0.01
Nurse	29.00	29.00	29.00	1,775,242	1,872,900	23.12
Technicians Classified	1.00	1.00	1.00	56,247	39,700	0.49
Substitute Secretary				5,517	4,000	0.05
Secretary	1.50	2.50	2.50	70,653	104,300	1.29
Paraprofessional				-	100	0.00
Clinic Aides				-	28,800	0.36
Classified - Hourly				540	1,500	0.02
Part Time-Certificated				105,965	104,000	1.28
Variable/Performance Pay				13,953	10,400	0.13
Add'l 2% one-time pymts				-	52,700	0.65
Additional Pay - Certificated				204,330	249,000	3.07
Additional Pay-Classified				41,936	55,500	0.69
Additional Pay-Administrative				45,320	53,000	0.65
Overtime - Classified				289	500	0.01
Employee Benefits				673,407	794,100	9.80
<b>Subtotal Personnel</b>	<b>44.00</b>	<b>44.00</b>	<b>44.00</b>	<b>3,905,229</b>	<b>4,369,800</b>	<b>53.94</b>

**Jefferson County School District, No. R-1  
2010/2011 Adopted Budget  
School & Student Success**

2010/2011 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2010/2011 Adopted Budget	2010/2011 Per Pupil
108,400					108,400	1.34
-					-	0.00
204,000					204,000	2.53
80,900			-78,000	40	2,900	0.04
-					-	0.00
38,200					38,200	0.47
108,900					108,900	1.35
134,000			-9,200	40	124,800	1.55
-					-	0.00
332,100					332,100	4.12
98,800					98,800	1.22
-					-	0.00
-					-	0.00
1,981,700					1,981,700	24.56
41,100					41,100	0.51
2,700					2,700	0.03
126,100					126,100	1.56
100					100	0.00
12,100					12,100	0.15
1,000					1,000	0.01
104,000					104,000	1.29
-					-	0.00
-					-	0.00
254,500					254,500	3.15
57,500					57,500	0.71
53,000					53,000	0.66
500					500	0.01
845,900			-19,300	40	826,600	10.24
4,585,500			-106,500		4,479,000	55.50

**Jefferson County School District, No. R-1**  
**2010/2011 Adopted Budget**  
**School & Student Success**

	<b>2008/ 2009 FTEs</b>	<b>2009/ 2010 FTEs</b>	<b>2010/ 2011 FTEs</b>	<b>2008/2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>2009/2010 Per Pupil</b>
Mileage And Travel				53,882	54,900	0.68
Employee Training & Conference				21,223	11,500	0.14
Orientation-Inservice-Workshop				2,119	8,000	0.10
Employee Vaccination				400	-	0.00
Meals/Refreshments				8,807	6,200	0.08
Printing				10,657	13,700	0.17
Contract Labor				5,280	-	0.00
Contracted Services				25,827	22,500	0.28
Bank Fees & Other Expenses				20	-	0.00
Building Rental				-	-	0.00
Contract Maint/Eq Repair				-	1,000	0.01
Technology Services				120,000	180,000	2.22
Software Purch/Lease				412,169	1,198,000	14.79
Marketing - Advertising				889	2,000	0.02
Telephone/Pagers/Modems				5,792	4,900	0.06
Voice Communication Line				41	-	0.00
Postage				372	1,000	0.01
Permits/Licenses/Fees				-	25,000	0.31
Fees For Dist Membership				-	500	0.01
Scholarships				-	16,200	0.20
Office Material/Supplies				349,828	34,200	0.42
Office Equipment under \$5K				7,648	-	0.00
Curriculum Dev/Staff Trn				214	35,700	0.44
Clinic Supplies/Material				60	500	0.01
Instructional Materials				107,300	20,400	0.25
Instructional Equipment under \$5K				867,442	918,800	11.34
Copier Usage				2,902	3,000	0.04
Testing Materials				-	-	0.00
Library Materials				922	-	0.00
<b>Subtotal Non-Personnel</b>				<b>2,003,794</b>	<b>2,558,000</b>	<b>31.58</b>
<b>Total School &amp; Student Success</b>				<b>\$5,909,023</b>	<b>\$6,927,800</b>	<b>\$85.52</b>

**Notes:**

2010/2011 budget reductions include 1.0 FTE Assistant Director.

2010/2011 added .5 FTE Director and .5 FTE Coordinator - Administrative to the General Fund. These FTE had been paid for with Title IV funds prior to 2010/2011.

**Jefferson County School District, No. R-1  
2010/2011 Adopted Budget  
School & Student Success**

2010/2011 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2010/2011 Adopted Budget	2010/2011 Per Pupil
58,100					58,100	0.72
6,500					6,500	0.08
4,300					4,300	0.05
-					-	0.00
6,800			-5,200	41,42	1,600	0.02
9,700			-1,200	40	8,500	0.11
1,400					1,400	0.02
16,500					16,500	0.20
-					-	0.00
500					500	0.01
1,000					1,000	0.01
180,000					180,000	2.23
1,198,000			-20,000	40	1,178,000	14.60
2,000			-500	41	1,500	0.02
23,600					23,600	0.29
-					-	0.00
900					900	0.01
25,000					25,000	0.31
800					800	0.01
16,200					16,200	0.20
42,200			-1,500	41	40,700	0.50
4,000					4,000	0.05
35,700			-17,800	42	17,900	0.22
500					500	0.01
17,400					17,400	0.22
1,101,800			-150,000	40	951,800	11.80
6,400					6,400	0.08
200					200	0.00
1,000					1,000	0.01
2,760,500			-196,200		2,564,300	31.78
<b>\$7,346,000</b>		-	<b>(\$302,700)</b>	-	<b>\$7,043,300</b>	<b>\$87.28</b>

**Jefferson County School District, No. R-1  
2010/2011 Adopted Budget  
School Management**

	<b>2008/ 2009 FTEs</b>	<b>2009/ 2010 FTEs</b>	<b>2010/ 2011 FTEs</b>	<b>2008/2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>2009/2010 Per Pupil</b>
Executive Director	4.00	4.00	4.00	469,322	464,500	5.74
Community Superintendent	4.00	4.00	4.00	510,604	515,400	6.36
Substitute Teacher				1,550	2,800	0.03
Administrative Assistant	4.00	4.00	3.00	218,025	220,700	2.72
Substitute Secretary				1,611	100	0.00
Variable/Performance Pay				66,541	24,000	0.30
Additional Pay-Administrative				6,363	-	0.00
Employee Benefits				253,441	253,400	3.13
<b>Subtotal Personnel</b>	<b>12.00</b>	<b>12.00</b>	<b>11.00</b>	<b>1,527,457</b>	<b>1,480,900</b>	<b>18.28</b>
Mileage And Travel				16,876	17,300	0.21
Professional Growth				4,807	1,000	0.01
Meals/Refreshments				8,127	2,200	0.03
Drug Use Prevention				-	17,000	0.21
Legal Fees				73,147	80,000	0.99
Printing				377	-	0.00
Contracted Services				18	-	0.00
Telephone/Pagers/Modems				12,607	10,000	0.12
Postage				672	1,000	0.01
District Meeting/Conf				4,049	1,500	0.02
Community Relations				244	1,000	0.01
Newspaper				65	-	0.00
Contingency				-	400	0.00
Office Material/Supplies				9,383	2,500	0.03
Office Equipment under \$5K				16,173	-	0.00
Copier Usage				2,602	5,000	0.06
<b>Subtotal Non-Personnel</b>				<b>149,147</b>	<b>138,900</b>	<b>1.70</b>
<b>Total School Management</b>				<b>\$1,676,604</b>	<b>\$1,619,800</b>	<b>\$19.98</b>

**Notes:**

2010/2011 budget reductions include 1.0 FTE.

**Jefferson County School District, No. R-1  
2010/2011 Adopted Budget  
School Management**

2010/2011 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2010/2011 Adopted Budget	2010/2011 Per Pupil
475,100					475,100	5.89
530,200					530,200	6.57
-					-	0.00
227,000			-56,500	43	170,500	2.11
-					-	0.00
-					-	0.00
-					-	0.00
259,000			-14,600	43	244,400	3.03
<u>1,491,300</u>			<u>-71,100</u>		<u>1,420,200</u>	<u>17.60</u>
17,300					17,300	0.21
1,000					1,000	0.01
4,500			-2,200	43	2,300	0.03
-					-	0.00
80,000					80,000	0.99
-					-	0.00
-					-	0.00
10,000					10,000	0.12
500					500	0.01
1,500					1,500	0.02
-					-	0.00
-					-	0.00
2,400					2,400	0.03
3,000					3,000	0.04
-					-	0.00
5,000					5,000	0.06
<u>125,200</u>			<u>-2,200</u>		<u>123,000</u>	<u>1.52</u>
<u><b>\$1,616,500</b></u>		-	<u><b>(\$73,300)</b></u>	-	<u><b>\$1,543,200</b></u>	<u><b>\$19.12</b></u>



**Jefferson County School District, No. R-1**  
**2010/2011 Adopted Budget**  
**Telecomm, Network & Utilities**

	<b>2008/ 2009 FTEs</b>	<b>2009/ 2010 FTEs</b>	<b>2010/ 2011 FTEs</b>	<b>2008/2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>2009/2010 Per Pupil</b>
Refuse & Dump Fees				367,066	386,500	4.77
Technology Services				2,282,500	2,282,500	28.18
Telephone/Pagers/Modems				80	-	0.00
Natural Gas				2,366,595	3,803,500	46.96
Propane				101,370	82,000	1.01
Electricity				9,274,055	8,991,500	111.01
Voice Communication Line				2,125,521	2,800,700	34.58
Water & Sanitation				2,250,840	2,180,500	26.92
Waste Water Management				263,914	340,000	4.20
Maint Materials/Supplies				4,867	-	0.00
<b>Subtotal Non-Personnel</b>				<b>19,036,808</b>	<b>20,867,200</b>	<b>257.63</b>
<b>Total Telecomm, Network &amp; Utilities</b>				<b>\$19,036,808</b>	<b>\$20,867,200</b>	<b>\$257.63</b>

Notes:

**Jefferson County School District, No. R-1  
2010/2011 Adopted Budget  
Telecomm, Network & Utilities**

<b>2010/2011 Preliminary Budget</b>	<b>Approved BFR Proposals</b>	<b>Proposal #</b>	<b>Budget Reductions</b>	<b>Reduction #</b>	<b>2010/2011 Adopted Budget</b>	<b>2010/2011 Per Pupil</b>
400,000					400,000	4.96
2,282,500					2,282,500	28.29
-					-	0.00
3,190,000					3,190,000	39.53
110,000					110,000	1.36
9,500,000					9,500,000	117.73
3,028,500					3,028,500	37.53
2,304,000					2,304,000	28.55
280,000					280,000	3.47
-					-	0.00
<u>21,095,000</u>			<u></u>		<u>21,095,000</u>	<u>261.42</u>
<b>\$21,095,000</b>		<b>-</b>		<b>-</b>	<b>\$21,095,000</b>	<b>\$261.42</b>

**Jefferson County School District, No. R-1**  
**2010/2011 Adopted Budget**  
**Transportation**

	<b>2008/ 2009 FTEs</b>	<b>2009/ 2010 FTEs</b>	<b>2010/ 2011 FTEs</b>	<b>2008/2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>2009/2010 Per Pupil</b>
Executive Director	1.00	1.00	1.00	66,471	104,400	1.29
Director	4.00	4.00	4.00	294,378	316,200	3.90
Manager	1.00	1.00	1.00	84,168	86,600	1.07
Specialist - Classified	11.00	11.00	11.00	578,496	596,800	7.37
Technicians Classified	3.00	3.00	3.00	162,428	164,000	2.02
Transportation Trainer	5.00	5.00	5.00	236,434	239,500	2.96
Secretary	4.00	4.00	4.00	171,095	176,300	2.18
Para-Educator				1,335,527	1,322,200	16.32
Trades Technician	27.00	27.00	26.00	1,462,939	1,534,500	18.95
Bus Driver	228.00	216.00	208.00	7,547,705	7,968,200	98.38
Substitute Operator				826,377	483,000	5.96
Warehouse Worker	2.00	2.00	2.00	65,723	72,600	0.90
Classified - Hourly				990	-	0.00
Variable/Performance Pay				23,151	10,100	0.12
Add'l 2% one-time pymts				-	251,100	3.10
Additional Pay - Certificated				588	-	0.00
Additional Pay-Classified				13,472	-	0.00
Additional Pay-Administrative				23,166	-	0.00
Overtime - Classified				50,840	96,500	1.19
Employee Benefits				3,973,063	4,076,200	50.33
<b>Subtotal Personnel</b>	<b>286.00</b>	<b>274.00</b>	<b>265.00</b>	<b>16,917,011</b>	<b>17,498,200</b>	<b>216.04</b>

**Jefferson County School District, No. R-1  
2010/2011 Adopted Budget  
Transportation**

2010/2011 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2010/2011 Adopted Budget	2010/2011 Per Pupil
104,400					104,400	1.29
314,100					314,100	3.89
89,000					89,000	1.10
584,100					584,100	7.24
164,000					164,000	2.03
244,600					244,600	3.03
176,300					176,300	2.18
1,355,300					1,355,300	16.80
1,552,800			-43,300	46	1,509,500	18.71
8,140,300			-284,700	45	7,855,600	97.35
483,000					483,000	5.99
71,000					71,000	0.88
-					-	0.00
-					-	0.00
-					-	0.00
-					-	0.00
-					-	0.00
-					-	0.00
96,500					96,500	1.20
4,127,300			-104,800	45,46	4,022,500	49.85
17,502,700			-432,800		17,069,900	211.54

**Jefferson County School District, No. R-1**  
**2010/2011 Adopted Budget**  
**Transportation**

	<b>2008/ 2009 FTEs</b>	<b>2009/ 2010 FTEs</b>	<b>2010/ 2011 FTEs</b>	<b>2008/2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>2009/2010 Per Pupil</b>
Mileage And Travel				1,467	2,000	0.02
Employee Training & Conference				1,209	3,000	0.04
Awards And Banquets				5,890	8,000	0.10
Orientation-Inservice-Workshop				4,255	11,200	0.14
Required Physical Exams				13,574	13,400	0.17
Student Transportation				194,964	145,300	1.79
Printing				6,168	11,800	0.15
Fleet Maintenance				-95,555	-	0.00
Contract Maint/Eq Repair				800	-	0.00
Const Maint/Repair-Bldg				5,727	7,300	0.09
Software Purch/Lease				106,449	31,000	0.38
Marketing - Advertising				-	500	0.01
Cleaning Serv-Unif/Parts				16,401	14,500	0.18
Telephone/Pagers/Modems				21,307	22,000	0.27
Postage				1,167	2,000	0.02
District Meeting/Conf				225	-	0.00
Contract Repairs-Radio				2,261	3,000	0.04
Contract Repairs-Vehicles				144,784	120,000	1.48
Contract Repairs-Parts				26,537	15,000	0.19
Contract Repairs-Building				19,959	7,000	0.09
Contracts Repairs-Equipment				8,472	10,000	0.12
Office Material/Supplies				20,021	21,500	0.27
Office Equipment under \$5K				5,742	-	0.00
Copier Usage				4,498	5,400	0.07
Small Hand Tools				22,138	23,400	0.29
Bench Stock (Replacement)				62,956	65,500	0.81
Uniforms				2,156	3,000	0.04
Vehicle Parts & Supplies				1,074,473	850,000	10.49
Vehicle Fuel Expense				2,480,337	3,429,600	42.34
Shop Supplies				77,347	59,000	0.73
Obsolete Inventory				7,809	-	0.00
Physical Invty Gain/Loss				-7,177	-	0.00
Office Equipment				-	20,900	0.26
Plant/Shop Equipment				-	30,500	0.38
Vehicles - Utility Fleet				256,898	-	0.00
Building Improvements				66,187	-	0.00
<b>Subtotal Non-Personnel</b>				<b>4,559,446</b>	<b>4,935,800</b>	<b>60.96</b>
<b>Total Transportation</b>				<b>\$21,476,457</b>	<b>\$22,434,000</b>	<b>\$277.00</b>

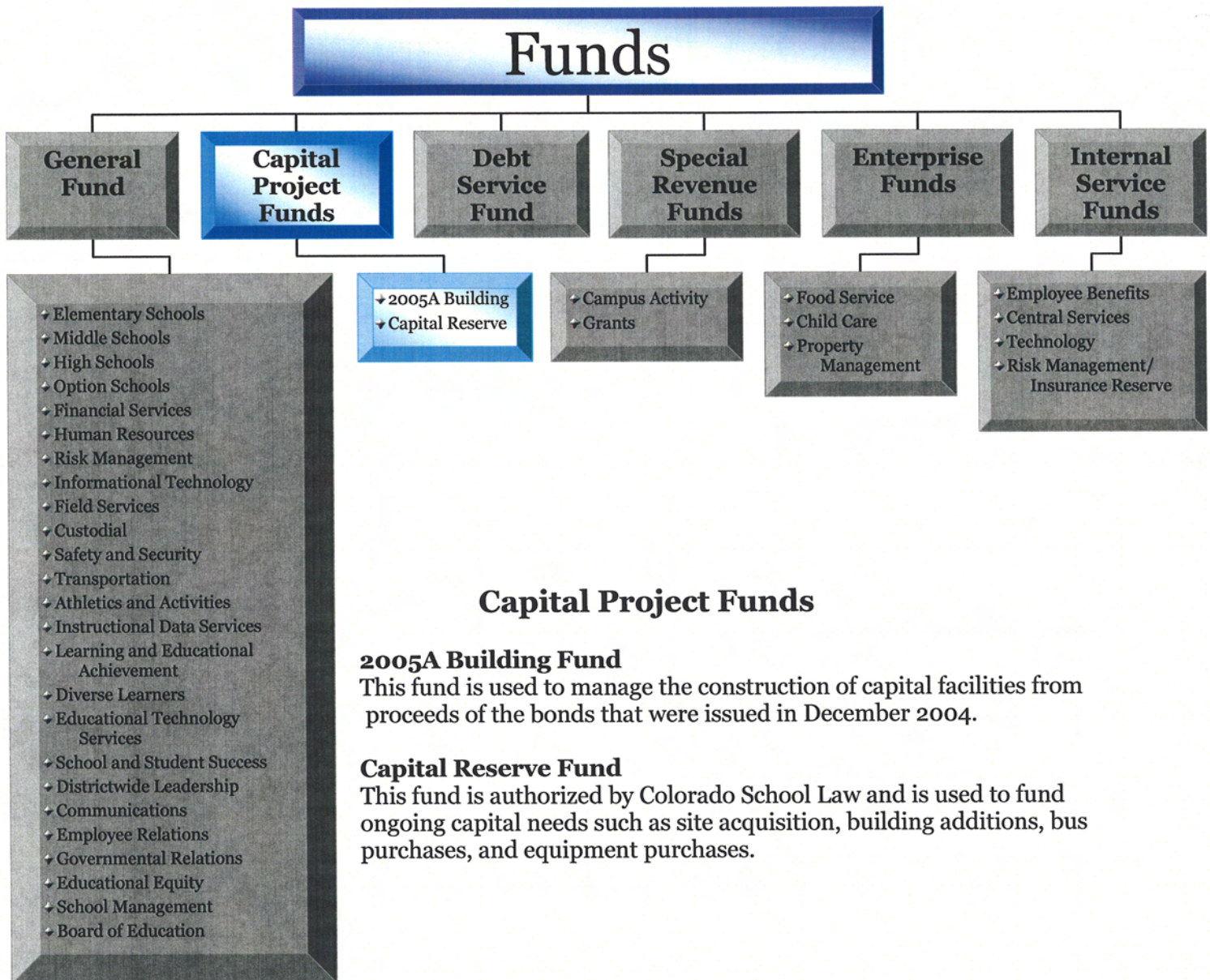
**Notes:**

2010/2011 budget reductions include 8.0 FTE bus drivers and 1.0 FTE technician.

**Jefferson County School District, No. R-1**  
**2010/2011 Adopted Budget**  
**Transportation**

2010/2011 Preliminary Budget	Approved BFR Proposals	Proposal #	Budget Reductions	Reduction #	2010/2011 Adopted Budget	2010/2011 Per Pupil
2,300					2,300	0.03
3,000			-2,000	46	1,000	0.01
8,000					8,000	0.10
11,200					11,200	0.14
13,400					13,400	0.17
145,300					145,300	1.80
11,600					11,600	0.14
-					-	0.00
-					-	0.00
7,300					7,300	0.09
31,000					31,000	0.38
500					500	0.01
14,500					14,500	0.18
22,000					22,000	0.27
2,000					2,000	0.02
-					-	0.00
3,000			-2,000	46	1,000	0.01
120,000			-36,000	46	84,000	1.04
15,000			-6,000	46	9,000	0.11
7,000					7,000	0.09
10,000			-4,000	46	6,000	0.07
21,500			-2,000	46	19,500	0.24
-					-	0.00
5,300					5,300	0.07
23,400					23,400	0.29
65,500			-20,000	46	45,500	0.56
3,000					3,000	0.04
860,500			-190,100	46	670,400	8.31
3,429,600					3,429,600	42.50
59,000			-20,000	46	39,000	0.48
-					-	0.00
-					-	0.00
20,900					20,900	0.26
20,000			-20,000	46	-	0.00
-					-	0.00
-					-	0.00
4,935,800			-302,100		4,633,700	57.41
<b>\$22,438,500</b>		-	<b>(\$734,900)</b>	-	<b>\$21,703,600</b>	<b>\$268.95</b>





## 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, bus purchases, and equipment purchases.





**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**2010/2011**  
**Adopted Budget**  
**FTEs - Capital Project Funds**

	<b>2008/2009</b>	<b>2009/2010</b>	<b>2010/2011</b>
	<b>FTEs</b>	<b>FTEs</b>	<b>FTEs</b>
<b><u>Capital Project Funds</u></b>			
Administrators	24.00	17.00	13.00
Licensed	-	-	-
Support	5.60	4.00	4.00
<b>Total Capital Project Funds FTEs (1)</b>	<b>29.60</b>	<b>21.00</b>	<b>17.00</b>

(1) In 2010/2011, 4.0 FTEs were reduced due to the completion of some projects.

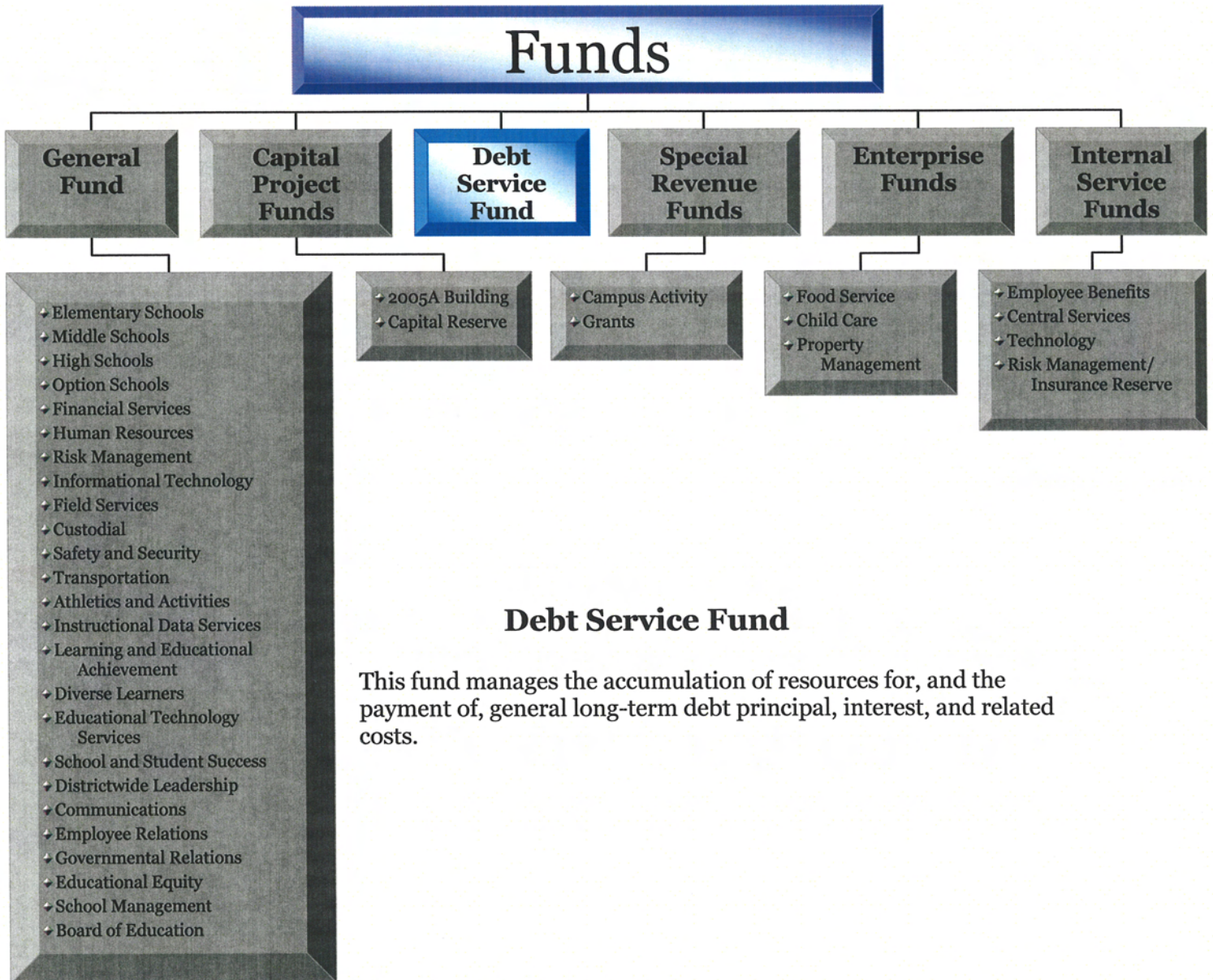
**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**2010/2011**  
**Adopted Budget**  
**Capital Project Funds**  
**Schedule of Revenues, Expenses and Changes in Retained Earnings**

	<b>June 30, 2009 Actuals</b>	<b>2009/2010 Revised Adopted Budget</b>	<b>June 30, 2010 Estimate</b>
<b><u>Bond Issue 2005A</u></b>			
<b>Beginning Fund Balance</b>	\$ 49,959,420	\$ -	\$ -
<b>Revenue:</b>			
Bond Proceeds	-	-	-
Interest Earnings	448,667	1,700	1,700
Bond Premium	-	-	-
<b>Total Revenue</b>	<u>448,667</u>	<u>1,700</u>	<u>1,700</u>
Bond Issuance Expense	668	-	-
Capital Improvement Projects - 2005 Plan	47,785,105	-	1,700
Administrative Expenses	2,622,314	1,700	-
<b>Total Expenditures</b>	<u>50,408,087</u>	<u>1,700</u>	<u>1,700</u>
<b>Ending Fund Balance</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>Capital Reserve Fund</u></b>			
<b>Beginning Fund Balance</b>	77,218,868	62,458,000	62,458,000
<b>Revenue:</b>			
Transfer from General Fund	22,128,000	28,980,100	28,980,100
Interest Earnings	1,343,113	225,000	225,000
Other Revenue	569,173	350,000	571,500
<b>Total Revenue</b>	<u>24,040,286</u>	<u>29,555,100</u>	<u>29,776,600</u>
<b>Expenditures:</b>			
Certificates of Participation-Buses	1,400,913	5,423,200	5,422,100
Bus Replacement	-	597,900	1,227,500
Support Vehicle & Equipment Replacement	-	434,900	512,300
Capital Improvement Projects - Annual	795,767	1,450,000	1,740,800
Capital Improvement Projects, including Land - Mini	-	-	2,253,600
Capital Improvement Projects - 1998 Plan	63,266	-	15,800
Capital Improvement Projects - 2005 Plan	36,262,221	64,481,700	58,529,800
Capital Improvement Projects - Other	278,941	1,000,000	2,312,400
Administrative Expenses	-	2,247,800	2,045,800
<b>Total Expenditures</b>	<u>38,801,108</u>	<u>75,635,500</u>	<u>74,060,100</u>
<b>Ending Fund Balance</b>	<u>62,458,046</u>	<u>16,377,600</u>	<u>18,174,500</u>
<b><u>Total Capital Program</u></b>			
<b>Beginning Fund Balance</b>	127,178,288	62,458,000	62,458,000
<b>Revenue</b>	24,488,953	29,556,800	29,778,300
Capital Improvement Projects - Mini	-	-	2,253,600
Capital Improvement Projects - 1998 Plan	63,266	-	15,800
Capital Improvement Projects - 2005 Plan	86,670,308	64,483,400	58,531,500
Capital Improvement Projects - Annual	795,767	1,450,000	1,740,800
Capital Improvement Projects - Other	278,941	1,000,000	2,312,400
Other Expenditures	1,400,913	8,703,800	9,207,700
<b>Aggregate Ending Fund Balance</b>	<u>\$ 62,458,046</u>	<u>\$ 16,377,600</u>	<u>\$ 18,174,500</u>

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**2010/2011**  
**Adopted Budget**  
**Capital Project Funds**  
**Schedule of Revenues, Expenses and Changes in Retained Earnings**

<b>2010/2011 Adopted Budget</b>	<b>2011/2012 Planned</b>	<b>2012/2013 Planned</b>	<b>2013/2014 Planned</b>	<b>2014/2015 Planned</b>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
18,174,500	7,272,800	8,121,800	9,157,800	8,704,800
23,208,000	23,556,000	24,051,000	24,652,000	25,268,000
225,000	225,000	225,000	225,000	225,000
425,000	2,125,000	350,000	350,000	350,000
23,858,000	25,906,000	24,626,000	25,227,000	25,843,000
-	-	-	-	-
1,800,000	2,400,000	2,400,000	2,400,000	2,400,000
434,900	500,000	500,000	500,000	500,000
2,687,300	1,150,000	1,200,000	1,250,000	1,300,000
14,396,600	16,650,000	16,650,000	18,650,000	19,650,000
-	-	-	-	-
11,440,400	1,557,000	-	-	-
2,142,000	1,000,000	1,000,000	1,000,000	1,000,000
1,858,500	1,800,000	1,840,000	1,880,000	1,920,000
34,759,700	25,057,000	23,590,000	25,680,000	26,770,000
7,272,800	8,121,800	9,157,800	8,704,800	7,777,800
18,174,500	7,272,800	8,121,800	9,157,800	8,704,800
23,858,000	25,906,000	24,626,000	25,227,000	25,843,000
14,396,600	16,650,000	16,650,000	18,650,000	19,650,000
-	-	-	-	-
11,440,400	1,557,000	-	-	-
2,687,300	1,150,000	1,200,000	1,250,000	1,300,000
2,142,000	1,000,000	1,000,000	1,000,000	1,000,000
4,093,400	4,700,000	4,740,000	4,780,000	4,820,000
\$ 7,272,800	\$ 8,121,800	\$ 9,157,800	\$ 8,704,800	\$ 7,777,800





### 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**

**2010/2011**

**Adopted Budget**

**Amortization Schedule, Bond, and Coupons**

**General Obligation Bonds Payable**

Description, Interest Rates and Maturity Dates	Principal Balance June 30, 2010
1997 Series Refunding Bonds due in semi-annual installments with annual payments of \$36,385,300 to \$36,507,650 through December 15, 2011. Interest rate: 4.30% to 6.50%	68,380,000
2003 Series Refunding Bonds due in semi-annual installments with annual payments of \$1,743,650 to \$18,130,000 through December 15, 2014. Interest rate: 3.00% to 5.00%	34,680,000
2004 Series Refunding Bonds due in semi-annual installments with annual payments of \$912,750 to \$18,711,375 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 \$99,000 to \$5,701,950 through December 15, 2024. Interest rate: 3.50% to 5.00%	12,865,000
2005 Series Refunding Bonds due in semi-annual installments with annual payments of \$1,951,000 to \$20,510,125 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 \$35,197,694 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
2010 Series Refunding Bonds due in semi-annual installments with annual payments of \$11,323,800 to \$37,425,000 through December 15, 2024. Interest rate: 2.00% to 5.25%	233,400,000.00
<b>Total General Obligation Bonds and Coupons Payable</b>	<b>\$ 553,715,000</b>

**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		\$63,440,000 Series 2004 General Obligation Refunding Bonds		\$257,000,000 Series 2004 General Obligation Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2010-11	33,140,000	3,367,650	40,000	1,706,200	14,090,000	2,820,588	-	553,650
2011-12	35,240,000	1,145,300	40,000	1,704,950	14,800,000	2,098,338	-	553,650
2012-13	-	-	40,000	1,703,650	15,535,000	1,320,544	-	553,650
2013-14	-	-	16,860,000	1,281,500	-	912,750	5,240,000	461,950
2014-15	-	-	17,700,000	430,000	-	912,750	5,425,000	234,625
2015-16	-	-	-	-	18,255,000	456,375	-	99,000
2016-17	-	-	-	-	-	-	-	99,000
2017-18	-	-	-	-	-	-	-	99,000
2018-19	-	-	-	-	-	-	-	99,000
2019-20	-	-	-	-	-	-	-	99,000
2020-21	-	-	-	-	-	-	-	99,000
2021-22	-	-	-	-	-	-	-	99,000
2022-23	-	-	-	-	-	-	-	99,000
2023-24	-	-	-	-	-	-	-	99,000
2024-25	-	-	-	-	-	-	2,200,000	49,500
2025-26	-	-	-	-	-	-	-	-
2026-27	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 68,380,000</b>	<b>\$ 4,512,950</b>	<b>\$ 34,680,000</b>	<b>\$ 6,826,300</b>	<b>\$ 62,680,000</b>	<b>\$ 8,521,344</b>	<b>\$ 12,865,000</b>	<b>\$ 3,298,025</b>

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**2010/2011**  
**Adopted Budget**  
**Amortization Schedule, Bond, and Coupons**

<b>Total Outstanding General Obligation Bonds &amp; Registered Coupons</b>			
<b>Fiscal Year</b>	<b>Principal &amp; Accretion</b>	<b>Interest</b>	<b>Total Payments</b>
2010-11	50,925,000	26,982,038	77,907,038
2011-12	50,080,000	23,999,638	74,079,638
2012-13	51,465,000	21,217,444	72,682,444
2013-14	22,100,000	19,438,000	41,538,000
2014-15	23,125,000	18,359,175	41,484,175
2015-16	23,340,000	17,219,300	40,559,300
2016-17	24,355,000	16,036,175	40,391,175
2017-18	25,570,000	14,823,900	40,393,900
2018-19	27,480,000	13,551,000	41,031,000
2019-20	27,740,000	12,188,000	39,928,000
2020-21	29,125,000	10,766,375	39,891,375
2021-22	30,575,000	9,298,875	39,873,875
2022-23	32,055,000	7,758,125	39,813,125
2023-24	33,660,000	6,125,775	39,785,775
2024-25	35,320,000	4,400,900	39,720,900
2025-26	32,545,000	2,652,694	35,197,694
2026-27	34,255,000	899,194	35,154,194
<b>Totals</b>	<b>\$ 553,715,000</b>	<b>\$ 225,716,606</b>	<b>\$ 779,431,606</b>

<b>Bond Ratings</b>	
Moody's	Aa3
Standard & Poor's	AA-

<b>Computation of Legal Debt Margin</b>	
Assessed Value	\$ 7,354,171,479
Debt Limitation - 20 percent assessed value	\$ 1,470,834,296
Total Bonded Debt	\$ 553,715,000
Less: Assets in Bond Redemption Fund	68,104,200
<b>Total Amount of Debt Applicable to Debt Limit</b>	<b>485,610,800</b>
<b>Legal Debt Margin</b>	<b>\$ 985,223,496</b>

<b>Fiscal Year</b>	<b>\$39,595,000 Series 2005 General Obligation Refunding Bonds</b>		<b>\$66,800,000 Series 2006 General Obligation Refunding Bonds</b>		<b>\$35,890,000 Series 2007 General Obligation Refunding Bonds</b>		<b>\$233,400,000 Series 2010 General Obligation Refunding Bonds</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2010-11	-	1,951,000	-	3,507,000	-	1,715,600	3,655,000	11,360,350
2011-12	-	1,951,000	-	3,507,000	-	1,715,600	-	11,323,800
2012-13	-	1,951,000	-	3,507,000	35,890,000	857,800	-	11,323,800
2013-14	-	1,951,000	-	3,507,000	-	-	-	11,323,800
2014-15	-	1,951,000	-	3,507,000	-	-	-	11,323,800
2015-16	-	1,951,000	-	3,507,000	-	-	5,085,000	11,205,925
2016-17	19,035,000	1,475,125	-	3,507,000	-	-	5,320,000	10,955,050
2017-18	19,985,000	499,625	-	3,507,000	-	-	5,585,000	10,718,275
2018-19	-	-	-	3,507,000	-	-	27,480,000	9,945,000
2019-20	-	-	-	3,507,000	-	-	27,740,000	8,582,000
2020-21	-	-	-	3,507,000	-	-	29,125,000	7,160,375
2021-22	-	-	-	3,507,000	-	-	30,575,000	5,692,875
2022-23	-	-	-	3,507,000	-	-	32,055,000	4,152,125
2023-24	-	-	-	3,507,000	-	-	33,660,000	2,519,775
2024-25	-	-	-	3,507,000	-	-	33,120,000	844,400
2025-26	-	-	32,545,000	2,652,694	-	-	-	-
2026-27	-	-	34,255,000	899,194	-	-	-	-
<b>Totals</b>	<b>\$ 39,020,000</b>	<b>\$ 13,680,750</b>	<b>\$ 66,800,000</b>	<b>\$ 56,156,888</b>	<b>\$ 35,890,000</b>	<b>\$ 4,289,000</b>	<b>\$ 233,400,000</b>	<b>\$ 128,431,350</b>



**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**2010/2011**  
**Adopted Budget**  
**Debt Service Fund**  
**Schedule of Revenues, Expenses and Changes in Retained Earnings**

	<b>June 30, 2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>June 30, 2010 Estimate</b>
Beginning Fund Balance	\$ 63,022,587	\$ 68,924,700	\$ 68,924,700
Revenue:			
Property Tax	81,427,715	81,600,000	81,600,000
Interest	123,329	25,000	25,000
Total Revenues	<u>81,551,044</u>	<u>81,625,000</u>	<u>81,625,000</u>
Expenditures:			
Debt Service			
Principal retirements	42,385,000	45,120,000	45,120,000
Interest and fiscal charges	33,263,964	28,425,000	28,423,000
Total Debt Service	<u>75,648,964</u>	<u>73,545,000</u>	<u>73,543,000</u>
Excess of Revenues Over (Under) Expenditures	5,902,080	8,080,000	8,082,000
Other Financing Sources (Uses)			
General Obligation Bond Proceeds	-	233,400,000	233,400,000
Payment to Refunded Bond Escrow Agent	-	(278,158,000)	(278,158,000)
Premium from refunding bonds	-	35,855,500	35,855,500
Total Other financing sources (uses)	<u>-</u>	<u>(8,902,500)</u>	<u>(8,902,500)</u>
Net change in Fund Balance	5,902,080	(822,500)	(820,500)
Ending Fund Balance	<u>\$ 68,924,667</u>	<u>\$ 68,102,200</u>	<u>\$ 68,104,200</u>

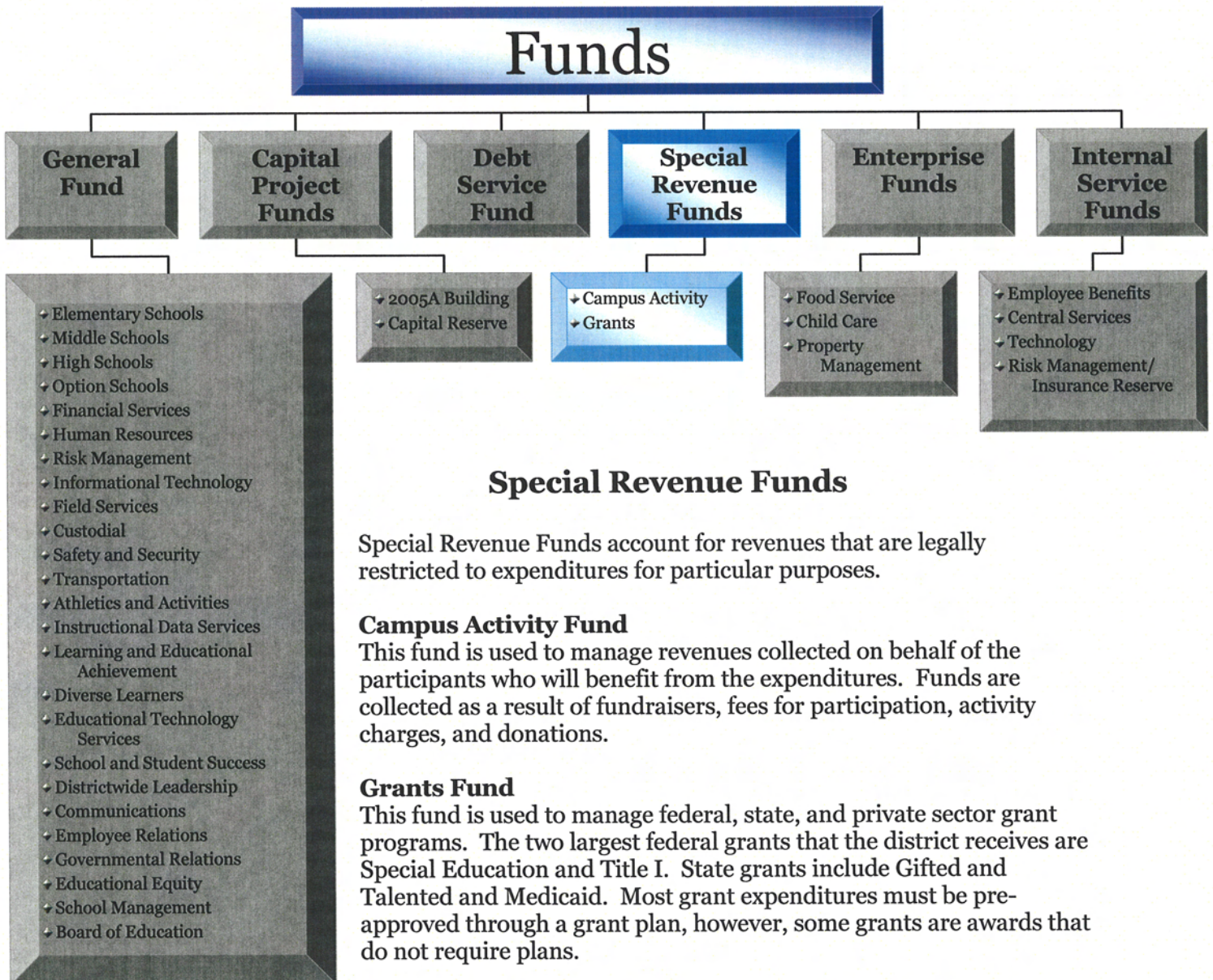
**Notes:**

There are no FTEs in this fund. Projections do not include any additional voter approved debt. Ninety-five percent of the 2004 General Obligation Fund Bonds were refunded with the 2010 General Obligation Refunding Bonds. The revised budget for 2009/2010 will reflect the refunding included in the June 30 estimate after Board of Education approval. As a result of this refunding, the total outstanding general obligation bonds is \$553,715,000 and the district will realize a net present value savings of approximately \$7.3 million in interest over the lifetime of the bonds.

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**2010/2011**  
**Adopted Budget**  
**Debt Service Fund**  
**Schedule of Revenues, Expenses and Changes in Retained Earnings**

<b>2010/2011 Adopted Budget</b>	<b>2011/2012 Planned</b>	<b>2012/2013 Planned</b>	<b>2013/2014 Planned</b>	<b>2014/2015 Planned</b>
\$ 68,104,200	\$ 72,152,200	\$ 72,227,200	\$ 72,302,200	\$ 72,377,200
81,900,000	74,099,600	72,702,400	41,558,000	41,504,200
75,000	75,000	75,000	75,000	75,000
<u>81,975,000</u>	<u>74,174,600</u>	<u>72,777,400</u>	<u>41,633,000</u>	<u>41,579,200</u>
50,925,000	50,080,000	51,465,000	22,100,000	23,125,000
27,002,000	24,019,600	21,237,400	19,458,000	18,379,200
<u>77,927,000</u>	<u>74,099,600</u>	<u>72,702,400</u>	<u>41,558,000</u>	<u>41,504,200</u>
4,048,000	75,000	75,000	75,000	75,000
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
4,048,000	75,000	75,000	75,000	75,000
<u>\$ 72,152,200</u>	<u>\$ 72,227,200</u>	<u>\$ 72,302,200</u>	<u>\$ 72,377,200</u>	<u>\$ 72,452,200</u>







**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**2010/2011**  
**Adopted Budget**  
**FTEs - Special Revenue Funds**

	<b>2008/2009</b>	<b>2009/2010</b>	<b>2010/2011</b>
	<b>FTEs</b>	<b>FTEs</b>	<b>FTEs</b>
<b><u>Campus Activity Fund (1)</u></b>			
Administrators	-	-	-
Licensed	-	0.10	-
Support	0.50	-	-
<b>Total Campus Activity Fund FTEs</b>	<b>0.50</b>	<b>0.10</b>	<b>-</b>
<b><u>Grants Fund (2)</u></b>			
Administrators	16.50	14.00	14.00
Licensed	244.00	301.00	301.00
Support	32.00	24.00	24.00
<b>Total Grants Fund FTEs</b>	<b>292.50</b>	<b>339.00</b>	<b>339.00</b>
<b>Total Special Revenue Funds FTEs</b>	<b>293.00</b>	<b>339.10</b>	<b>339.00</b>

**(1)** In 2010/2011, .10 FTE for partial funding of teacher librarian is no longer funded with Campus Activity revenue.

**(2)** In 2009/2010, administrative 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 including special education teachers, elementary and middle school instructional coaches, classroom teachers in schools serving disadvantaged students, and teacher librarians to support technology grants.

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**2010/2011**  
**Adopted Budget**  
**Campus Activity**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**

	<b>June 30, 2009 Actuals</b>	<b>2009/2010 Adopted Budget</b>	<b>June 30, 2010 Estimate</b>
<b>Revenue:</b>			
Interest	\$ 4,069	\$ 5,000	\$ 2,000
Student activities	6,243,921	7,366,000	6,256,000
Fund raising	5,019,131	5,484,000	5,025,000
Fees and dues	7,326,834	6,609,000	7,000,000
Donations	2,117,942	1,915,000	2,209,000
Other	3,221,886	5,079,000	3,189,000
Total Revenues	<u>23,933,783</u>	<u>26,458,000</u>	<u>23,681,000</u>
<b>Expenditures:</b>			
Athletics and activities	<u>24,006,384</u>	<u>26,383,000</u>	<u>24,063,000</u>
Total Expenditures	<u>24,006,384</u>	<u>26,383,000</u>	<u>24,063,000</u>
Excess of Revenue Over (Under) Expenditures	(72,601)	75,000	(382,000)
<b>Other Financing Sources (Uses)</b>			
Operating Transfer In (a)	200,000	765,000	700,000
Operating Transfer Out		-	
Excess of Revenue and Other Financing Sources Over Expenditures	127,399	840,000	318,000
Fund Balance - Beginning	<u>9,036,855</u>	<u>9,164,300</u>	<u>9,164,300</u>
Fund Balance - Ending	<u>\$ 9,164,254</u>	<u>\$ 10,004,300</u>	<u>\$ 9,482,300</u>

(a) Amount represents transfer of from the Property Management Fund to reimburse schools for community use of their buildings and for waived fees to cover costs of materials for students who are below poverty level.

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**2010/2011**  
**Adopted Budget**  
**Campus Activity**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**

<b>2010/2011 Adopted Budget</b>	<b>2011/2012 Planned</b>	<b>2012/2013 Planned</b>	<b>2013/2014 Planned</b>	<b>2014/2015 Planned</b>
\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,100	\$ 2,200
6,212,200	6,305,400	6,437,800	6,598,700	6,763,700
4,989,800	5,064,600	5,171,000	5,300,300	5,432,800
6,951,000	7,055,300	7,203,500	7,383,600	7,568,200
2,193,500	2,226,400	2,273,200	2,330,000	2,388,300
3,166,700	3,214,200	3,281,700	3,363,700	3,447,800
<u>23,515,200</u>	<u>23,867,900</u>	<u>24,369,200</u>	<u>24,978,400</u>	<u>25,603,000</u>
<u>24,394,600</u>	<u>24,760,500</u>	<u>25,280,500</u>	<u>25,912,500</u>	<u>26,560,300</u>
<u>24,394,600</u>	<u>24,760,500</u>	<u>25,280,500</u>	<u>25,912,500</u>	<u>26,560,300</u>
(879,400)	(892,600)	(911,300)	(934,100)	(957,300)
700,000	500,000	500,000	500,000	500,000
-	-	-		
(179,400)	(392,600)	(411,300)	(434,100)	(457,300)
<u>9,482,300</u>	<u>9,302,900</u>	<u>8,910,300</u>	<u>8,499,000</u>	<u>8,064,900</u>
<u>\$ 9,302,900</u>	<u>\$ 8,910,300</u>	<u>\$ 8,499,000</u>	<u>\$ 8,064,900</u>	<u>\$ 7,607,600</u>



**Jefferson County School District, No. R-1**  
**2010/2011**  
**Stimulus Funds – Funded Initiatives**

<b>Initiative</b>	<b>Amount</b>	<b>FTE</b>
Special Education Teachers	\$3,002,400	41.8
Special Education Substitute Teachers	277,800	
Special Education Para Educators <ul style="list-style-type: none"> <li>• Implement allocation formula</li> <li>• Transition in Staff Reductions</li> <li>• Changing roles of staff in RtI</li> </ul>	2,423,000	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	
Audiological 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"> <li>• 500 special education teachers x 4 days each year</li> <li>• Para Educators and Trainer – 3 days</li> </ul>	277,400	
Literacy & Language Center Materials, Wilson Reading Materials, Math Curriculum, and Library Books	218,000	
Full Time Instructional Coaches: Elementary & Middle	823,500	9.9
Turnaround Initiatives for Underperforming Schools	271,100	
Transitions and Dropout Prevention	76,800	
Parent Involvement Activities	70,800	

**Jefferson County School District, No. R-1**  
**2010/2011**  
**Stimulus Funds – Funded Initiatives**

<b>Initiative</b>	<b>Amount</b>	<b>FTE</b>
Supplies & Transportation for Homeless Students	12,500	
Services for Neglected Students	83,200	
Technology Support for Read 180 Program	55,000	
Licenses and UCD Instructors for ESL Certification	148,000	
Technician & Liaison Staff	117,800	2.7
Professional Development & Implementation for Reading & Math Programs/Leadership Training	911,800	
Printing, Office Equipment & Postage	7,000	
Training/Conferences, Room Rental & Meals	34,500	
Instructional Materials	1,500	
Investment in Title I Schools - Teachers, Instructional Materials, Equipment, Parent Involvement	1,919,800	25.8
Math & Reading Curriculum & Library Books.	5,500	
Professional Development and Capacity Building in Ed Tech Plan	20,900	
Library Media Specialists on Special Assignment	90,600	2.0
Substitute Teacher to Cover for Teachers Attending Professional Development for Ed Tech Plan	20,900	
Indirect Cost @ 4.63%	529,000	
	<b>\$11,953,600</b>	<b>145.8</b>

Jeffco expects to receive a more than \$25.0 M from the American Recovery and Reinvestment Act (ARRA) over two years. The funds are one-time money and will be spent by the end of 2010/2011. The initiatives on the above table are budgeted for year 2010/2011. The initiatives may change based on the needs of the students. 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**  
**2010/2011**  
**Adopted Budget**  
**Grants**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**

	<b>June 30, 2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>June 30, 2010 Estimate</b>
<b>Revenue:</b>			
Federal government	\$ 31,517,137	\$ 44,940,000	\$ 42,180,000
State of Colorado	1,323,920	820,000	2,080,000
Gifts & Grants	1,347,251	2,210,000	470,000
Total Revenues	<u>34,188,308</u>	<u>47,970,000</u>	<u>44,730,000</u>
<b>Expenditures:</b>			
Elementary instruction	6,928,713	13,700,000	8,420,000
Middle level instruction	1,035,243	980,000	1,350,000
Senior high instruction	759,746	380,000	420,000
Instructional services	10,042,276	8,150,000	12,140,000
Intervention services	15,636,972	24,090,000	22,260,000
Total Expenditures	<u>34,402,950</u>	<u>47,300,000</u>	<u>44,590,000</u>
Excess of Revenues Over (Under) Expenditures	(214,642)	670,000	140,000
<b>Other Financing Sources (Uses)</b>			
Operating Transfer In	-	-	-
Operating Transfer Out	-	(40,000)	-
Excess of Revenue and Other Financing Sources Over Expenditures	(214,642)	710,000	140,000
Fund Balance - Beginning	<u>1,357,569</u>	<u>1,143,000</u>	<u>1,143,000</u>
Fund Balance - Ending	<u>\$ 1,142,927</u>	<u>\$ 1,853,000</u>	<u>\$ 1,283,000</u>

The 2009/2010 budget and proposed budget for 2010/2011 includes ARRA Stimulus grant money of more than \$25 million to be spent over 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.

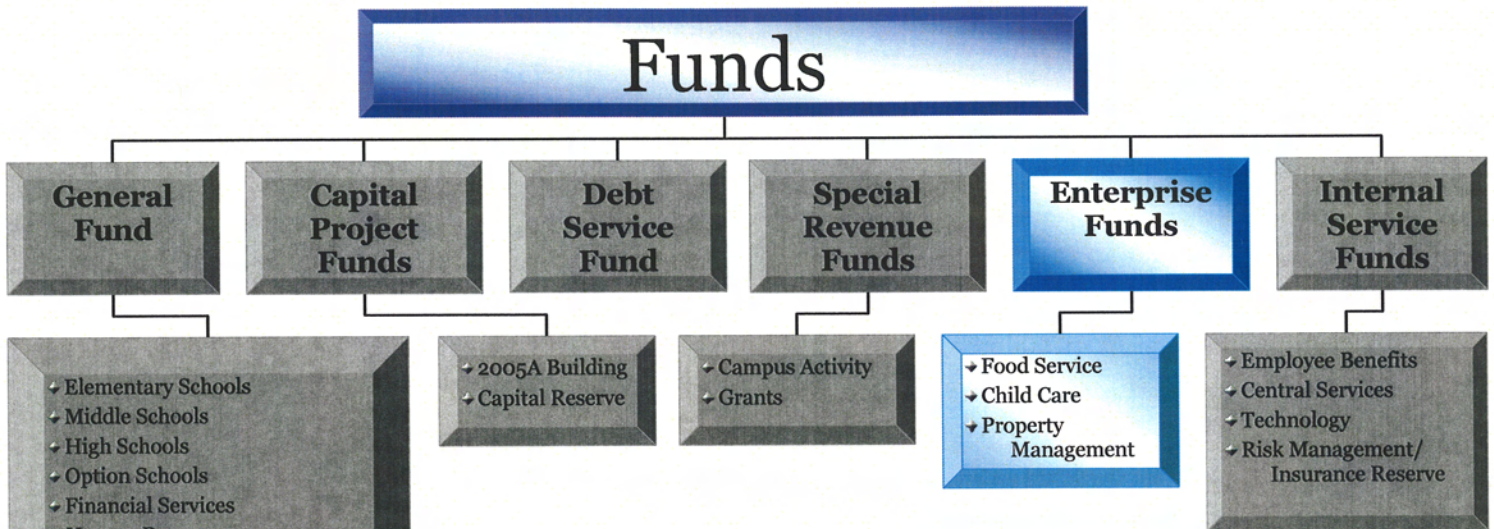
Stimulus Funds are one-time funds to be used over two years and will be gone at the end of school year 2010/2011.

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**  
**2010/2011**  
**Adopted Budget**  
**Grants**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**

<b>2010/2011 Adopted Budget</b>	<b>2011/2012 Planned</b>	<b>2012/2013 Planned</b>	<b>2013/2014 Planned</b>	<b>2014/2015 Planned</b>
\$ 44,880,000	\$ 32,260,000	\$ 32,614,900	\$ 32,973,700	\$ 33,336,400
2,080,000	2,100,000	2,123,100	2,146,500	2,170,100
470,000	480,000	485,300	490,600	496,000
<u>47,430,000</u>	<u>34,840,000</u>	<u>35,223,300</u>	<u>35,610,800</u>	<u>36,002,500</u>
8,530,000	7,004,900	7,082,000	7,159,900	7,238,700
1,050,000	1,046,600	1,058,100	1,069,700	1,081,500
620,000	768,100	776,500	785,000	793,600
10,940,000	10,152,700	10,264,400	10,377,300	10,491,500
<u>26,260,000</u>	<u>15,809,000</u>	<u>15,982,900</u>	<u>16,158,700</u>	<u>16,336,400</u>
<u>47,400,000</u>	<u>34,781,300</u>	<u>35,163,900</u>	<u>35,550,600</u>	<u>35,941,700</u>
30,000	58,700	59,400	60,200	60,800
-	-	-	-	-
-	-	-	-	-
30,000	58,700	59,400	60,200	60,800
<u>1,283,000</u>	<u>1,313,000</u>	<u>1,371,700</u>	<u>1,431,100</u>	<u>1,491,300</u>
<u>\$ 1,313,000</u>	<u>\$ 1,371,700</u>	<u>\$ 1,431,100</u>	<u>\$ 1,491,300</u>	<u>\$ 1,552,100</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 Achievement
- ↪ 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**  
**2010/2011**  
**Adopted Budget**  
**FTEs - Enterprise Funds**

	<b>2008/2009</b>	<b>2009/2010</b>	<b>2010/2011</b>
	<b>FTEs</b>	<b>FTEs</b>	<b>FTEs</b>
<b><u>Food Service Fund (1)</u></b>			
Administrators	12.00	13.00	13.00
Licensed	-	-	-
Support	275.00	289.00	323.00
<b>Total Food Service FTEs</b>	<b>287.00</b>	<b>302.00</b>	<b>336.00</b>
<b><u>Child Care Fund (2)</u></b>			
Administrators	-	-	-
Licensed	0.50	35.35	35.00
Support	250.00	209.00	180.00
<b>Total Child Care FTEs</b>	<b>250.50</b>	<b>244.35</b>	<b>215.00</b>
<b><u>Property Management Fund</u></b>			
Administrators	-	-	-
Licensed	-	-	-
Support	3.00	3.00	3.00
<b>Total Property Management FTEs</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Total Enterprise Funds FTEs</b>	<b>540.50</b>	<b>549.35</b>	<b>554.00</b>

(1) 2010/2011 increase in the Food Service Fund is due to increased use of regular food service workers instead of using substitute workers.

(2) 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.

The 2010/2011 decrease is due to a reconciliation between actual hours worked and the number of standard hours assigned to hourly employees. The standard hours were synched up to the actual hours worked to accurately reflect FTEs for this group.



**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**2010/2011**  
**Adopted Budget**  
**Food Service Fund**  
**Schedule of Revenues, Expenses and Changes in Retained Earnings**

	<b>June 30, 2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>June 30, 2010 Estimate</b>
<b>Revenue:</b>			
Food sales	\$ 12,380,857	\$ 13,030,000	\$ 11,820,000
Service contracts	351,931	327,000	430,000
Total Revenues	<u>12,732,788</u>	<u>13,357,000</u>	<u>12,250,000</u>
<b>Expenses:</b>			
Purchased food	8,641,400	9,464,000	9,216,200
USDA commodities	1,483,285	1,500,000	1,500,000
Salaries and employee benefits	10,420,267	11,107,100	11,030,700
Administrative services	684,458	971,300	925,900
Utilities	355,941	365,000	354,400
Supplies	1,450,737	1,378,000	1,293,500
Repairs and maintenance	52,818	140,000	130,000
Depreciation	304,358	325,000	292,000
Other	1,851	6,000	4,000
Total Expenses	<u>23,395,115</u>	<u>25,256,400</u>	<u>24,746,700</u>
Income (Loss) from Operations	(10,662,327)	(11,899,400)	(12,496,700)
<b>Non-Operating Revenues (Expenses):</b>			
USDA Commodities	1,344,642	1,600,000	1,500,000
Federal/State Reimbursement	8,735,385	9,180,000	9,759,100
Interest revenues	86,217	30,000	20,000
Interest expense			
Loss on sale of fixed assets	(30,066)	(15,000)	(15,000)
Total Non-operating Revenue (Expenses)	<u>10,136,178</u>	<u>10,795,000</u>	<u>11,264,100</u>
Net Income (loss)	<u>(526,149)</u>	<u>(1,104,400)</u>	<u>(1,232,600)</u>
Capital Contributions	<u>338,000</u>		<u>400,000</u>
Increase (decrease) in retained earnings (deficit)	(188,149)	(1,104,400)	(832,600)
Total Fund Equity - Beginning	<u>8,220,544</u>	<u>8,032,400</u>	<u>8,032,400</u>
Total Fund Equity - Ending	<u>\$ 8,032,395</u>	<u>\$ 6,928,000</u>	<u>\$ 7,199,800</u>

2010/2011 will be the third year of a planned spend down of fund balance for Food Services. Food Services is targeting a reserve balance of 25 percent of their operating budget which roughly equates to three months worth of expenses. At the same time, food costs are increasing and there is a movement towards healthier menu items which are also more expensive.

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**2010/2011**  
**Adopted Budget**  
**Food Service Fund**  
**Schedule of Revenues, Expenses and Changes in Retained Earnings**

<b>2010/2011 Adopted Budget</b>	<b>2011/2012 Planned</b>	<b>2012/2013 Planned</b>	<b>2013/2014 Planned</b>	<b>2014/2015 Planned</b>
\$ 12,720,000	\$ 12,910,800	\$ 13,181,900	\$ 13,511,400	\$ 13,849,200
450,000	456,800	466,400	478,100	490,100
<u>13,170,000</u>	<u>13,367,600</u>	<u>13,648,300</u>	<u>13,989,500</u>	<u>14,339,300</u>
9,714,000	9,859,700	10,066,800	10,318,500	10,576,500
1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
11,398,000	11,129,500	11,507,900	11,864,600	11,864,600
1,166,900	1,184,400	1,209,300	1,239,500	1,270,500
375,000	377,000	379,000	381,000	383,000
1,124,000	1,100,000	1,102,000	1,104,000	1,106,000
50,000	50,400	50,800	51,200	51,600
315,000	400,000	395,000	392,000	390,000
6,000	5,000	5,000	5,000	5,000
<u>25,648,900</u>	<u>25,606,000</u>	<u>26,215,800</u>	<u>26,855,800</u>	<u>27,147,200</u>
(12,478,900)	(12,238,400)	(12,567,500)	(12,866,300)	(12,807,900)
1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
9,895,000	10,043,400	10,254,300	10,510,700	10,773,500
15,000	-	-	-	-
-	-	-	-	-
(15,000)	-	-	-	-
<u>11,395,000</u>	<u>11,543,400</u>	<u>11,754,300</u>	<u>12,010,700</u>	<u>12,273,500</u>
(1,083,900)	(695,000)	(813,200)	(855,600)	(534,400)
(1,083,900)	(695,000)	(813,200)	(855,600)	(534,400)
<u>7,199,800</u>	<u>6,115,900</u>	<u>5,420,900</u>	<u>4,607,700</u>	<u>3,752,100</u>
<u>\$ 6,115,900</u>	<u>\$ 5,420,900</u>	<u>\$ 4,607,700</u>	<u>\$ 3,752,100</u>	<u>\$ 3,217,700</u>

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**2010/2011**  
**Adopted Budget**  
**Child Care Fund**  
**Schedule of Revenues, Expenses and Changes in Retained Earnings**

	<b>June 30, 2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>June 30, 2010 Estimate</b>
<b>Revenue:</b>			
Service contracts	\$ 1,306,740	\$ 1,158,000	\$ 1,153,400
Tuition	9,713,006	9,586,000	9,096,000
Total Revenues	<u>11,019,746</u>	<u>10,744,000</u>	<u>10,249,400</u>
<b>Expenses:</b>			
Salaries and employee benefits	11,575,138	12,009,500	11,570,500
Administrative services	1,386,933	1,748,400	1,608,100
Utilities	4,688	7,000	4,600
Supplies	870,808	780,000	902,800
Repairs and maintenance	47,833	22,500	29,500
Rent	650,191	690,000	656,000
Depreciation	8,698	14,800	16,300
Other	3,055	6,000	5,000
Total Expenses	<u>14,547,344</u>	<u>15,278,200</u>	<u>14,792,800</u>
Income (Loss) from Operations	(3,527,598)	(4,534,200)	(4,543,400)
<b>Non-Operating Revenues (Expenses):</b>			
Capital Contributions	32,738	-	-
Interest revenues	76,129	-	40,000
Interest expense	-	-	-
Gain (loss) on sale of fixed assets	-	-	-
Total Non-operating Revenue (Expenses)	<u>108,867</u>	<u>-</u>	<u>40,000</u>
Income (Loss) before Operating Transfers	<u>(3,418,731)</u>	<u>(4,534,200)</u>	<u>(4,503,400)</u>
Operating transfer from General Fund	3,867,041	4,470,700	4,470,700
Net Income (loss)	<u>448,310</u>	<u>(63,500)</u>	<u>(32,700)</u>
Total Fund Equity - Beginning	<u>3,312,865</u>	<u>3,761,200</u>	<u>3,761,200</u>
Total Fund Equity - Ending	<u>\$ 3,761,175</u>	<u>\$ 3,697,700</u>	<u>\$ 3,728,500</u>

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**2010/2011**  
**Adopted Budget**  
**Child Care Fund**  
**Schedule of Revenues, Expenses and Changes in Retained Earnings**

<b>2010/2011 Adopted Budget</b>	<b>2011/2012 Planned</b>	<b>2012/2013 Planned</b>	<b>2013/2014 Planned</b>	<b>2014/2015 Planned</b>
\$ 1,146,200	\$ 1,506,900	\$ 1,552,100	\$ 1,552,100	\$ 1,552,100
9,673,000	9,823,000	9,973,000	10,123,000	10,273,000
10,819,200	11,329,900	11,525,100	11,675,100	11,825,100
12,064,000	12,245,000	12,502,100	12,764,600	13,032,700
1,617,100	1,641,400	1,675,900	1,711,100	1,747,000
4,600	4,700	4,800	4,900	5,000
845,100	857,800	875,800	894,200	913,000
31,200	31,700	32,400	33,100	33,800
663,000	672,900	687,000	701,400	716,100
14,500	14,700	15,000	15,300	15,600
4,500	4,600	4,700	4,800	4,900
15,244,000	15,472,800	15,797,700	16,129,400	16,468,100
(4,424,800)	(4,142,900)	(4,272,600)	(4,454,300)	(4,643,000)
-	-	-	-	-
40,000	40,600	41,500	42,500	43,600
-	-	-	-	-
-	-	-	-	-
40,000	40,600	41,500	42,500	43,600
(4,384,800)	(4,102,300)	(4,231,100)	(4,411,800)	(4,599,400)
4,226,100	4,289,000	4,379,000	4,488,000	4,600,000
(158,700)	186,700	147,900	76,200	600
3,728,500	3,569,800	3,756,500	3,904,400	3,980,600
\$ 3,569,800	\$ 3,756,500	\$ 3,904,400	\$ 3,980,600	\$ 3,981,200

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**2010/2011**  
**Adopted Budget**  
**Property Management Fund**  
**Schedule of Revenues, Expenses and Changes in Retained Earnings**

	<b>June 30, 2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>June 30, 2010 Estimate</b>
<b>Revenue:</b>			
Building Rental	\$ 1,728,955	\$ 1,700,000	\$ 1,665,000
Total Revenues	<u>1,728,955</u>	<u>1,700,000</u>	<u>1,665,000</u>
<b>Expenses:</b>			
Salaries and Benefits	826,480	910,700	841,600
Administrative services	102,730	990,000	889,200
Utilities	193,560	210,000	185,000
Supplies	33,389	55,000	43,600
Repair and Maintenance	-		3,000
Other	16,983	30,000	20,000
Depreciation Expense	52,482	65,000	63,000
Total Expenses	<u>1,225,624</u>	<u>2,260,700</u>	<u>2,045,400</u>
Income (Loss) from Operations	503,331	(560,700)	(380,400)
<b>Non-Operating Revenues (Expenses):</b>			
Interest revenues	61,621	-	20,000
Interest expense			
Loss on sale of fixed Asset			
Total Non-operating Revenue (Expenses)	<u>61,621</u>	<u>-</u>	<u>20,000</u>
Transfer to Campus Activity Fund*	(200,000)	(200,000)	(200,000)
Net Income (Loss)	<u>364,952</u>	<u>(760,700)</u>	<u>(560,400)</u>
Total Fund Equity - Beginning	<u>4,096,226</u>	<u>4,461,200</u>	<u>4,461,200</u>
Total Fund Equity - Ending	<u>\$ 4,461,178</u>	<u>\$ 3,700,500</u>	<u>\$ 3,900,800</u>

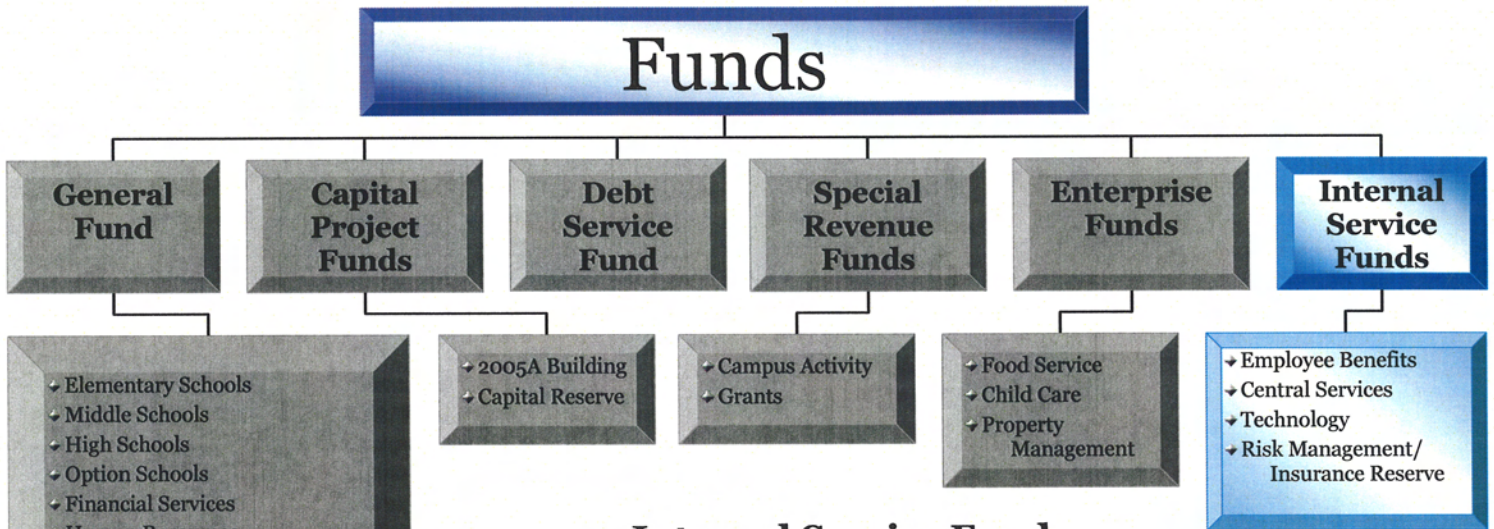
\*Amount represents transfer to the Campus Activity Fund to reimburse schools for community use of their building.

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

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**2010/2011**  
**Adopted Budget**  
**Property Management Fund**  
**Schedule of Revenues, Expenses and Changes in Retained Earnings**

<b>2010/2011 Adopted Budget</b>	<b>2011/2012 Planned</b>	<b>2012/2013 Planned</b>	<b>2013/2014 Planned</b>	<b>2014/2015 Planned</b>
\$ 1,625,000	\$ 1,635,000	\$ 1,645,000	\$ 1,655,000	\$ 1,665,000
<u>1,625,000</u>	<u>1,635,000</u>	<u>1,645,000</u>	<u>1,655,000</u>	<u>1,665,000</u>
848,600	849,300	858,600	873,200	881,900
199,200	350,000	400,000	400,000	400,000
200,000	201,200	203,400	206,900	209,000
66,500	66,900	67,600	68,700	69,400
5,000				
20,000	20,100	20,300	20,600	20,800
65,000	65,400	66,100	67,200	67,900
<u>1,404,300</u>	<u>1,552,900</u>	<u>1,616,000</u>	<u>1,636,600</u>	<u>1,649,000</u>
220,700	82,100	29,000	18,400	16,000
20,000	20,000	20,200	20,300	20,400
-	-	-	-	-
<u>20,000</u>	<u>20,000</u>	<u>20,200</u>	<u>20,300</u>	<u>20,400</u>
(200,000)	-	-	-	-
<u>40,700</u>	<u>102,100</u>	<u>49,200</u>	<u>38,700</u>	<u>36,400</u>
<u>3,900,800</u>	<u>3,941,500</u>	<u>4,043,600</u>	<u>4,092,800</u>	<u>4,131,500</u>
<u>\$ 3,941,500</u>	<u>\$ 4,043,600</u>	<u>\$ 4,092,800</u>	<u>\$ 4,131,500</u>	<u>\$ 4,167,900</u>





### 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**  
**2010/2011**  
**Adopted Budget**  
**FTEs - Internal Service Funds**

	<b>2008/2009</b>	<b>2009/2010</b>	<b>2010/2011</b>
	<b>FTEs</b>	<b>FTEs</b>	<b>FTEs</b>
<b><u>Employee Benefits Fund</u></b>			
Administrators	-	-	-
Licensed	-	-	-
Support	1.00	1.00	1.00
<b>Total Employee Benefits Fund FTEs</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b><u>Central Services Fund (1)</u></b>			
Administrators	3.33	3.33	4.00
Licensed	-	-	-
Support	11.00	11.00	10.00
<b>Total Central Services Fund FTEs</b>	<b>14.33</b>	<b>14.33</b>	<b>14.00</b>
<b><u>Technology Fund (2)</u></b>			
Administrators	82.34	78.34	78.00
Licensed	-	-	-
Support	28.00	27.00	24.00
<b>Total Technology Fund FTEs</b>	<b>110.34</b>	<b>105.34</b>	<b>102.00</b>
<b><u>Risk Mgmt/Insurance Reserve Fund (3)</u></b>			
Administrators	8.00	6.00	6.00
Licensed	-	-	-
Support	22.00	22.00	22.00
<b>Total Risk Mgmt/Insurance Reserve Fund FTEs</b>	<b>30.00</b>	<b>28.00</b>	<b>28.00</b>
<b>Total Internal Service Funds FTEs</b>	<b>155.67</b>	<b>148.67</b>	<b>145.00</b>

**(1)** In 2010/2011, .33 FTE, the portion of administrator system architect for the Maximo system, was moved to Technology Internal Service Fund. Also, a copier repair position was eliminated and replaced with a System Administrator for Imaging.

**(2)** In 2009/2010, 5 FTE were eliminated as part of district-wide budget reductions.  
 In 2010/2011, 3.34 FTE were eliminated through budget reductions and reorganizations.

**(3)** 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**  
**2010/2011**  
**Adopted Budget**  
**Employee Benefits Fund**  
**Schedule of Revenues, Expenses and Changes in Retained Earnings**

	<b>June 30, 2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>June 30, 2010 Estimate</b>
<b>Revenue:</b>			
Insurance premiums	\$ 9,279,877	\$ 9,002,000	\$ 8,187,000
Total Revenues	<u>9,279,877</u>	<u>9,002,000</u>	<u>8,187,000</u>
<b>Expenses:</b>			
Salaries and benefits	69,506	116,700	69,800
Claim losses	5,416,591	6,580,000	6,455,000
Premiums paid	362,295	360,000	360,000
Administration	493,308	782,600	500,000
Total Expenses	<u>6,341,700</u>	<u>7,839,300</u>	<u>7,384,800</u>
Income (Loss) from Operations	2,938,177	1,162,700	802,200
<b>Non-Operating Revenues (Expenses):</b>			
Interest revenue	199,171	18,000	100,000
Interest expense	-	-	-
Total Non-operating Revenue (Expenses)	<u>199,171</u>	<u>18,000</u>	<u>100,000</u>
Income (Loss) before Operating Transfers	<u>3,137,348</u>	<u>1,180,700</u>	<u>902,200</u>
Operating transfer (to) from General Fund	-	-	-
Net Income (loss)	<u>3,137,348</u>	<u>1,180,700</u>	<u>902,200</u>
Net Assets (deficit) - beginning	<u>8,698,016</u>	<u>11,835,400</u>	<u>11,835,400</u>
Net Assets (deficit) - ending	<u>\$ 11,835,364</u>	<u>\$ 13,016,100</u>	<u>\$ 12,737,600</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 2014/2015.

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**2010/2011**  
**Adopted Budget**  
**Employee Benefits Fund**  
**Schedule of Revenues, Expenses and Changes in Retained Earnings**

<b>2010/2011 Adopted Budget</b>	<b>2011/2012 Planned</b>	<b>2012/2013 Planned</b>	<b>2013/2014 Planned</b>	<b>2014/2015 Planned</b>
\$ 6,990,000	\$ 7,225,000	\$ 7,225,000	\$ 7,262,000	\$ 7,262,000
6,990,000	7,225,000	7,225,000	7,262,000	7,262,000
164,000	166,700	168,200	169,700	171,200
6,635,000	6,585,000	6,760,100	6,942,000	7,071,800
360,000	367,200	374,500	382,000	389,600
905,100	926,100	971,500	906,400	930,700
8,064,100	8,045,000	8,274,300	8,400,100	8,563,300
(1,074,100)	(820,000)	(1,049,300)	(1,138,100)	(1,301,300)
100,000	100,000	100,000	100,000	100,000
-	-	-	-	-
100,000	100,000	100,000	100,000	100,000
(974,100)	(720,000)	(949,300)	(1,038,100)	(1,201,300)
-	-	-	-	-
(974,100)	(720,000)	(949,300)	(1,038,100)	(1,201,300)
12,737,600	11,763,500	11,043,500	10,094,200	9,056,100
\$ 11,763,500	\$ 11,043,500	\$ 10,094,200	\$ 9,056,100	\$ 7,854,800

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**2010/2011**  
**Adopted Budget**  
**Central Services Fund**  
**Schedule of Revenues, Expenses and Changes in Retained Earnings**

	<b>June 30, 2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>June 30, 2010 Estimate</b>
<b>Revenue:</b>			
Fees, Charges for services and Other Services	\$ 3,669,970	\$ 3,816,000	\$ 3,602,300
<b>Total Revenues</b>	<b>3,669,970</b>	<b>3,816,000</b>	<b>3,602,300</b>
<b>Expenses:</b>			
Salaries and employee benefits	1,163,570	1,179,300	1,089,500
Utilities	8,830	10,600	10,200
Supplies	1,461,178	1,578,800	1,349,000
Repairs and maintenance	511,871	494,200	564,700
Depreciation	361,603	268,700	237,400
Other	3,044	2,000	2,500
Administration	263,060	258,900	207,600
<b>Total Expenses</b>	<b>3,773,156</b>	<b>3,792,500</b>	<b>3,460,900</b>
<b>Income (Loss) from Operations</b>	<b>(103,186)</b>	<b>23,500</b>	<b>141,400</b>
<b>Non-Operating Revenues (Expenses):</b>			
Interest revenue	17,566	2,000	2,000
Interest expense	-	-	-
Gain (loss) on sale of fixed assets	-	-	-
<b>Total Non-operating Revenue (Expenses)</b>	<b>17,566</b>	<b>2,000</b>	<b>2,000</b>
<b>Net Income (loss)</b>	<b>(85,620)</b>	<b>25,500</b>	<b>143,400</b>
<b>Net Assets (deficit) - beginning</b>	<b>1,806,597</b>	<b>1,721,000</b>	<b>1,721,000</b>
<b>Net Assets (deficit) - ending</b>	<b>\$ 1,720,977</b>	<b>\$ 1,746,500</b>	<b>\$ 1,864,400</b>

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**2010/2011**  
**Adopted Budget**  
**Central Services Fund**  
**Schedule of Revenues, Expenses and Changes in Retained Earnings**

<b>2010/2011 Adopted Budget</b>	<b>2011/2012 Planned</b>	<b>2012/2013 Planned</b>	<b>2013/2014 Planned</b>	<b>2014/2015 Planned</b>
\$ 3,634,700	\$ 3,764,200	\$ 3,893,200	\$ 4,040,500	\$ 4,191,500
<u>3,634,700</u>	<u>3,764,200</u>	<u>3,893,200</u>	<u>4,040,500</u>	<u>4,191,500</u>
1,160,900	1,178,300	1,203,000	1,233,100	1,263,900
11,100	11,300	11,500	11,800	12,100
1,447,000	1,468,700	1,499,500	1,537,000	1,575,400
521,000	528,800	539,900	553,400	567,200
337,000	317,400	294,900	306,900	351,900
2,300	2,300	2,300	2,400	2,500
275,100	279,200	285,100	292,200	299,500
<u>3,754,400</u>	<u>3,786,000</u>	<u>3,836,200</u>	<u>3,936,800</u>	<u>4,072,500</u>
(119,700)	(21,800)	57,000	103,700	119,000
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>
(117,700)	(19,800)	59,000	105,800	121,200
<u>1,864,400</u>	<u>1,746,700</u>	<u>1,726,900</u>	<u>1,785,900</u>	<u>1,891,700</u>
<u>\$ 1,746,700</u>	<u>\$ 1,726,900</u>	<u>\$ 1,785,900</u>	<u>\$ 1,891,700</u>	<u>\$ 2,012,900</u>

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**2010/2011**  
**Adopted Budget**  
**Technology Fund**  
**Schedule of Revenues, Expenses and Changes in Retained Earnings**

	<b>June 30, 2009 Actuals</b>	<b>2009/2010 Revised Adopted Budget</b>	<b>June 30, 2010 Estimate</b>
<b>Revenue:</b>			
General Fund Billings	\$ 13,526,300	\$ 13,107,800	\$ 14,390,800
Additional Transfer - Telecom & Operating	3,294,200	2,282,500	2,282,500
Other	381,204	1,479,100	2,518,200
General Fund Transfer - Infrastructure	2,450,000	2,450,000	2,450,000
Total Revenues	<u>19,651,704</u>	<u>19,319,400</u>	<u>21,641,500</u>
<b>Expenses:</b>			
Salaries and employee benefits	10,044,328	10,796,900	10,118,700
Utilities	40,139	45,900	44,400
Supplies	373,161	315,600	613,300
Repairs and maintenance	2,443,173	2,557,000	2,486,100
Depreciation	3,293,074	3,264,600	3,148,000
Other	16,404	23,300	6,000
Administration	2,718,106	4,503,100	3,860,500
Total Expenses	<u>18,928,385</u>	<u>21,506,400</u>	<u>20,277,000</u>
Income (Loss) from Operations	723,319	(2,187,000)	1,364,500
<b>Non-Operating Revenues (Expenses):</b>			
Interest revenue	2,082	-	
Interest expense	-	(75,000)	(75,000)
Gain (loss) on sale of fixed assets	(527,584)	-	
Total Non-operating Revenue (Expenses)	<u>(525,502)</u>	<u>(75,000)</u>	<u>(75,000)</u>
Income (Loss) before Operating Transfers	<u>197,817</u>	<u>(2,262,000)</u>	<u>1,289,500</u>
Contributed Capital - Capital Reserve	<u>-</u>	<u>-</u>	
Net Income (loss)	197,817	(2,262,000)	1,289,500
Net Assets (deficit) - beginning	<u>8,575,171</u>	<u>8,773,000</u>	<u>8,773,000</u>
Net Assets (deficit) - ending	<u>\$ 8,772,988</u>	<u>\$ 6,511,000</u>	<u>\$ 10,062,500</u>

**Notes:**

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

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**2010/2011**  
**Adopted Budget**  
**Technology Fund**  
**Schedule of Revenues, Expenses and Changes in Retained Earnings**

<b>2010/2011 Adopted Budget</b>	<b>2011/2012 Planned</b>	<b>2012/2013 Planned</b>	<b>2013/2014 Planned</b>	<b>2014/2015 Planned</b>
\$ 11,275,800	\$ 11,444,900	\$ 11,685,200	\$ 11,977,300	\$ 12,276,700
2,282,500	2,282,500	2,282,500	2,282,500	2,282,500
2,089,100	2,089,100	2,089,100	2,089,100	2,089,100
2,450,000	2,486,800	2,539,000	2,602,500	2,667,600
<u>18,097,400</u>	<u>18,303,300</u>	<u>18,595,800</u>	<u>18,951,400</u>	<u>19,315,900</u>
9,538,100	9,476,000	9,675,000	9,916,900	10,164,800
43,900	43,900	43,900	43,900	43,900
263,900	269,200	274,500	280,000	285,600
3,095,600	3,157,500	3,220,700	3,285,100	3,350,800
3,576,700	4,022,400	4,145,200	3,930,400	3,942,100
19,000	19,000	19,500	19,500	19,500
3,545,800	2,139,400	2,040,000	2,040,000	2,040,000
<u>20,083,000</u>	<u>19,127,400</u>	<u>19,418,800</u>	<u>19,515,800</u>	<u>19,846,700</u>
(1,985,600)	(824,100)	(823,000)	(564,400)	(530,800)
-	-	-	-	-
(75,000)	(135,000)	(150,000)	(150,000)	(150,000)
-	-	-	-	-
<u>(75,000)</u>	<u>(135,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>
<u>(2,060,600)</u>	<u>(959,100)</u>	<u>(973,000)</u>	<u>(714,400)</u>	<u>(680,800)</u>
-	-	-	-	-
<u>(2,060,600)</u>	<u>(959,100)</u>	<u>(973,000)</u>	<u>(714,400)</u>	<u>(680,800)</u>
<u>10,062,500</u>	<u>8,001,900</u>	<u>7,042,800</u>	<u>6,069,800</u>	<u>5,355,400</u>
<u>\$ 8,001,900</u>	<u>\$ 7,042,800</u>	<u>\$ 6,069,800</u>	<u>\$ 5,355,400</u>	<u>\$ 4,674,600</u>



**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**2010/2011**  
**Adopted Budget**  
**Risk Management / Insurance Reserve Fund**  
**Schedule of Revenues, Expenses and Changes in Retained Earnings**

	<b>June 30, 2009 Actuals</b>	<b>2009/2010 Revised Budget</b>	<b>June 30, 2010 Estimate</b>
<b>Revenue:</b>			
Fees, Charges for services and Other			
Insurance premiums	\$ 1,100,617	\$ 3,132,600	\$ 3,132,600
Services	51,675	62,000	62,000
<b>Total Revenues</b>	<b>1,152,292</b>	<b>3,194,600</b>	<b>3,194,600</b>
<b>Expenses:</b>			
Salaries & Benefits	1,999,087	1,935,500	2,004,000
Depreciation	25,865	27,000	27,000
Premiums	1,942,950	2,115,000	1,813,900
Claim losses	3,030,261	6,696,000	6,407,800
Administration	360,567	490,000	574,300
<b>Total Expenses</b>	<b>7,358,730</b>	<b>11,263,500</b>	<b>10,827,000</b>
<b>Income (Loss) from Operations</b>	<b>(6,206,438)</b>	<b>(8,068,900)</b>	<b>(7,632,400)</b>
<b>Non-Operating Revenues (Expenses):</b>			
Interest revenue	137,578	13,000	13,000
Interest expense	-	-	-
Gain (loss) on sale of fixed assets	(4,862)	-	(5,700)
<b>Total Non-operating Revenue (Expenses)</b>	<b>132,716</b>	<b>13,000</b>	<b>7,300</b>
<b>Income (Loss) before Operating Transfers</b>	<b>(6,073,722)</b>	<b>(8,055,900)</b>	<b>(7,625,100)</b>
<b>Operating transfer from General Fund</b>	<b>7,039,300</b>	<b>6,751,400</b>	<b>6,751,400</b>
<b>Net Income (loss)</b>	<b>965,578</b>	<b>(1,304,500)</b>	<b>(873,700)</b>
<b>Net Assets (deficit) - beginning</b>	<b>5,983,034</b>	<b>6,948,600</b>	<b>6,948,600</b>
<b>Net Assets (deficit) - ending</b>	<b>\$ 6,948,612</b>	<b>\$ 5,644,100</b>	<b>\$ 6,074,900</b>

Note: Estimate for June 30, 2010 includes \$900,000 in IBNR (claims incurred but not reported)

**JEFFERSON COUNTY SCHOOL DISTRICT, NO. R-1**  
**2010/2011**  
**Adopted Budget**  
**Risk Management / Insurance Reserve Fund**  
**Schedule of Revenues, Expenses and Changes in Retained Earnings**

<b>2010/2011 Adopted Budget</b>	<b>2011/2012 Planned</b>	<b>2012/2013 Planned</b>	<b>2013/2014 Planned</b>	<b>2014/2015 Planned</b>
\$ 2,399,000	\$ 1,047,400	\$ 1,057,900	\$ 1,068,500	\$ 1,079,200
72,000	72,700	73,400	74,100	74,800
<u>2,471,000</u>	<u>1,120,100</u>	<u>1,131,300</u>	<u>1,142,600</u>	<u>1,154,000</u>
1,978,800	2,008,500	2,050,700	2,102,000	2,154,600
27,000	27,300	27,600	27,900	28,200
2,008,000	2,028,100	2,048,400	2,068,900	2,089,600
4,309,000	3,259,000	3,291,600	3,324,500	3,357,700
530,000	532,700	535,400	538,100	540,800
<u>8,852,800</u>	<u>7,855,600</u>	<u>7,953,700</u>	<u>8,061,400</u>	<u>8,170,900</u>
(6,381,800)	(6,735,500)	(6,822,400)	(6,918,800)	(7,016,900)
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>
(6,368,800)	(6,722,500)	(6,809,400)	(6,905,800)	(7,003,900)
<u>6,627,500</u>	<u>6,726,900</u>	<u>6,868,200</u>	<u>7,039,900</u>	<u>7,215,900</u>
258,700	4,400	58,800	134,100	212,000
<u>6,074,900</u>	<u>6,333,600</u>	<u>6,338,000</u>	<u>6,396,800</u>	<u>6,530,900</u>
<u>\$ 6,333,600</u>	<u>\$ 6,338,000</u>	<u>\$ 6,396,800</u>	<u>\$ 6,530,900</u>	<u>\$ 6,742,900</u>



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## 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 (BFR):** A unique budgeting process that ties the goals of the district's Strategic Plan to available resources through the approval of submitted proposals.

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

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

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

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

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

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

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

**CCHE:** Colorado Commission on Higher Education

**CDE:** Colorado Department of Education

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

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

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

**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.

**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 example, two part-time positions working 20 hours for twelve months also equals one FTE. **Students:** Total full-time student enrolled.

**FTE student 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.

**I<sup>2</sup>a:** Instruction/Intervention Assessment Project – Division of Instruction project to support curriculum, instruction, and assessment in schools. In 2006/07 an assessment program was piloted through the BFR process.

**IBNR:** Insurance claims Incurred but not Reported.

**IDEA:** Individuals with Disability Education Act is a law ensuring services to children with disabilities through a Federal grant.

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

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

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

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

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

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

**JCAA:** Jefferson County Administrators' Association

**JCAPP:** Jefferson County Adolescence Parenting Program

**JCEA:** Jefferson County Education Association

**LAN:** Local Area Network

**LEA:** Learning and Educational Achievement.

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

**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.

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

**Specials Teachers:** Art, music, and physical education teachers.

**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 on 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.

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

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

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

**WAN:** Wide Area Network