

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

WHEREAS, the Jefferson County Public School District annual budget for the fiscal year beginning July 1, 2014 and ending June 30, 2015 has been established and two public hearings have been held after duly published public notices; and

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

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

BE IT RESOLVED, by the Board of Education of the Jefferson County School District No. R-1, County of Jefferson, State of Colorado, that the fiscal year 2014/2015 Budget for all funds as presented at this meeting and as amended to this date, be approved and adopted as the budget for the district for the ensuing fiscal period beginning July 1, 2014 and ending June 30, 2015 with total appropriated amounts listed below for both expenditures and interfund transfers:

<b>General Fund</b>	
Expenditures	\$601,919,500
Interfund Transfers	\$ 52,313,400
School Carry Forward Reserve	\$ 10,000,000
<b>Capital Project Fund</b>	
Capital Reserve Fund	\$ 18,910,800
Building Fund	\$ 47,882,300
<b>Debt Service Fund</b>	\$ 49,833,300
<b>Special Revenue Funds</b>	
Campus Activity Fund	\$ 24,400,000
Grant Fund	\$ 58,032,500
Transportation Fund	\$ 26,307,300
<b>Enterprise Funds</b>	
Food Service Fund	\$ 25,146,800
Child Care Fund	\$ 16,581,000
Property Management Fund	\$ 1,909,000
Interfund Transfer	\$ 200,000
<b>Internal Service Funds</b>	
Employee Benefits Fund	\$ 6,595,000
Central Services Fund	\$ 3,293,000
Technology Fund	\$ 23,756,400
Insurance Reserve Fund	\$ 8,384,100
<b>Charter School Fund</b>	\$ 60,328,500

BE IT FURTHER RESOLVED, that amounts which were budgeted and appropriated for the 2013/2014 fiscal year budget; which are authorized to be expended, reserved, encumbered or in the case of the Grant Fund or Capital Reserve Fund committed for various purposes and projects by Board action prior to June 30, 2014; and which are incomplete at that time be, and hereby are, ratified and re-appropriated for the 2014/2015 fiscal year for such purposes and projects.

BE IT FURTHER RESOLVED, that the adoption of this Budget Resolution shall be deemed to include the irrevocable pledging of present cash reserves for future fiscal years' payments of any multiple-fiscal year financial obligations authorized or approved by the Board of Education subsequent to November 3, 1992.


BE IT FURTHER RESOLVED, that the adoption of this Budget Resolution approves and authorizes the collection of all district fees displayed in the adopted budget. Further, all fees collected shall not be expended for any other purpose. The district shall maintain a complete list of fees, how the fee was derived and the purpose of each fee in compliance with C.R.S. 22-32-117.

BE IT FURTHER RESOLVED, that the adoption of this Budget Resolution shall be deemed to include the renewal for the 2014/2015 fiscal year of all leases, lease purchase agreements, lease agreements with an option to purchase, and installment purchase agreements in accordance with their terms which have been authorized or approved by the Board of Education subsequent to November 3, 1992.

BE IT FURTHER RESOLVED, that the designation "Adopted Budget," the name of the Jefferson County School District No. R-1, the date of adoption and the signature of the President of the Board of Education be entered upon the Adopted Budget and that the Adopted Budget, together with the Budget Resolution, be placed on file at the principal administrative office of the School District, where both shall remain throughout the 2014/2015 fiscal year and be open for inspection during reasonable business hours.

Adopted this 19th day of June, 2014

(SEAL)

By:   
Ken Witt  
President, Board of Education

Attest:   
John Newkirk  
Secretary, Board of Education

Signed after printing document.

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

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

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

WHEREAS, the Board of Education has determined the beginning fund balances in the Capital Reserve Fund, Building Fund, Campus Activity Fund, Employee Benefits Fund, Central Services Fund, Technology Fund and Insurance Reserve Fund are sufficient to allow for the one-time expenditures and the action will not lead to an ongoing deficit.

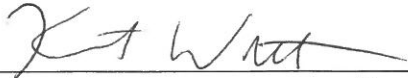
NOW, THEREFORE, BE IT RESOLVED:

IN ACCORDANCE with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the FY 2014/2015 Beginning Fund Balance for the following funds: Building Fund in the amount of \$47,759,100 for use of bond proceeds; Campus Activity Fund in the amount of \$49,900 related to timing of activities; Food Service Fund in the amount of \$253,900 due to the board approved CSEA negotiated agreement; Property Management Fund in the amount of \$272,000 due to the transfer to the Campus Activity Fund as a reimbursement to schools; Employee Benefits Fund in the amount of \$849,000 related to increased expenditures from the Affordable Health Care Act; Central Services Fund in the amount of \$33,000 for investments in equipment, supplies and technology infrastructure; and Insurance Reserve Fund in the amount of \$2,332,100 related to timing of claims and increased premiums.

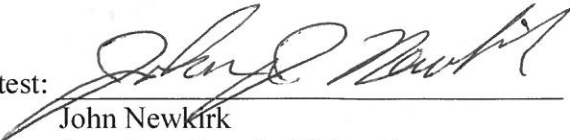
BE IT FURTHER RESOLVED, the use of this portion of these beginning fund balances for the purpose/s set forth above will not lead to ongoing deficits in the funds.

Adopted this 19th day of June, 2014.

(SEAL)

By:   
Ken Witt  
President, Board of Education

Attest:

  
John Newkirk  
Secretary, Board of Education

Signed after printing document.

**Jefferson County School District No. R-1**  
**Authorizing the Borrowing of Unencumbered Money from Other District Funds**  
**For the Fiscal Year Beginning July 1, 2014 and Ending June 30, 2015**  
**RESOLUTION**

WHEREAS, CRS 22-44-113 authorizes the borrowing of unencumbered moneys from any one fund, except the Bond Redemption Fund, and

WHEREAS, moneys borrowed from a fund pursuant to applicable laws must be repaid to the fund when needed to meet obligations of the fund, and

WHEREAS, any such loan shall be repaid not later than three months after the beginning of the following budget year; and

WHEREAS, in order to meet ongoing obligations of the Food Services Fund, the Grants Fund, the Transportation Fund, and the Technology Fund it may be necessary to temporarily borrow up to \$15,000,000, and

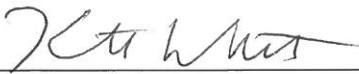
WHEREAS, estimated unencumbered moneys not to exceed \$15,000,000 are available in the General Fund, during fiscal year 2014/2015.

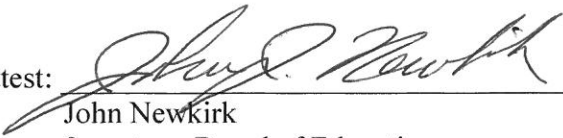
NOW, THEREFORE, BE IT RESOLVED:

The Board of Education authorizes the borrowing of up to \$15,000,000 from unencumbered moneys in the General Fund, for the benefit of the Food Services Fund, the Grants Fund, the Transportation Fund, and the Technology Fund effective July 1, 2014. This funding will be repaid to said funds no later than June 30, 2015.

Adopted this 19th day of June, 2014.

(SEAL)

By:   
Ken Witt  
President, Board of Education

Attest:   
John Newkirk  
Secretary, Board of Education

Signed after printing document.

BOARD OF EDUCATION  
JEFFERSON COUNTY SCHOOL DISTRICT R-1

**RESOLUTION**  
(Teacher Compensation 2014-2015)  
(No. 14-\_\_)

WHEREAS, the Board of Education is required by the provisions of section 22-44-103(1), C.R.S., to adopt a balanced budget by resolution on an annual basis prior to the beginning of the fiscal year; and

WHEREAS, sections 22-44-103(1) and 22-44-107(1) and (2), C.R.S., require the Board to adopt an appropriation resolution at the time it adopts a budget in which the amounts appropriated to a fund shall not exceed the amounts thereof specified in the budget; and

WHEREAS, sections 22-44-115(1) and (3), C.R.S., prevent the Board from expending any moneys in excess of the amount appropriated by resolution and make any obligation of a contract that requires expenditures in excess of the appropriation void; and

WHEREAS, the Board is required by section 22-63-401(1), C.R.S., to adopt by resolution salary schedules in conjunction with or prior to the adoption of the budget for the following fiscal year; and

WHEREAS, the Board entered into an agreement with the Jefferson County Education Association (“JCEA”) setting forth the terms and conditions of employment of teachers within the District for a term beginning on September 1, 2011 and ending on August 31, 2015 (the “Negotiated Agreement”)

WHEREAS, under section 22-32-110(5), C.R.S., the Board may not enter into any agreement with any association or organization representing employees of the School District that commits revenues raised or received for a period of time in excess of one year unless the agreement includes a provision that allows for the reopening of the portion of the agreement relating to salaries and benefits; and

WHEREAS, the Colorado Constitution, art. X, § 20, prevents a school district from entering into multiple fiscal year obligations without either irrevocably pledging the amount necessary to fund future year obligations or making the obligations subject to annual appropriation; and

WHEREAS, the Board is committed to having an effective educator in every classroom and to paying employees based on performance; and

WHEREAS, the Board has discussed the need to increase starting salaries for new teachers in order to remain competitive in the marketplace;

WHEREAS, the Board has engaged in negotiations with JCEA concerning potential revisions to the terms and provisions of the Negotiated Agreement for the 2014-2015 year, including compensation, that would allow the Board to meet the budget and appropriation requirements of Colorado law; and

WHEREAS, the Board and JCEA have not yet reached agreement on compensation and other issues for the 2014-2015 contract year, and the Board has made a request for fact finding in accordance with the Negotiated Agreement; and

WHEREAS, the fact finding process may not be completed prior to the beginning of the 2014-2015 fiscal year and it is now necessary for the Board to discharge its statutory obligations with respect to the adoption of salary schedules, the budget resolution, and the appropriation resolution; and

WHEREAS, the Board has concurrently herewith adopted the District's annual budget for all designated funds in accordance with the requirements of § 22-44-103, C.R.S. and all other applicable state statutes and Colorado Department of Education regulations.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Education as follows:

1. The Board finds and determines that it is necessary to include in the 2014-2015 Budget an amount sufficient to provide compensation increases to all teachers who obtained an evaluation rating for the 2013-2014 year of highly effective or effective and to probationary teachers who received a rating of partially effective.
2. The form of the compensation increase for teachers will be finally determined by the Board after the conclusion of the fact finding process and could include movement on the salary schedule or a cost of living increase in an amount equal to movement on the salary schedule. Furthermore, following fact finding, the Board may revise the salary schedule in a manner that results in increased starting salaries for new teachers.
3. Solely for the purpose of discharging its statutory obligation to adopt salary schedules prior to the beginning of the fiscal year, the Board hereby adopts the salary schedules appended to the Negotiated Agreement. Notwithstanding adoption of these salary schedules, the Board will determine whether and the extent to which movement on the schedules for the 2014-2015 year will occur upon the conclusion of the fact finding process.
4. To the extent that any provisions contained within any Board policy including, without limitation, policy GCBA; any employee handbook; the Negotiated Agreement; other Board or District documents or past practice may be inconsistent with or would create any financial obligations in excess of the above actions by the Board and the salary schedules adopted with this resolution, those provisions are suspended, repealed and/or severed and shall no longer be in effect until further action by the Board.
5. To the extent also that the Board's discharge of its legal obligations to adopt salary schedules, the budget resolution, and the appropriation resolution constitutes any

modification of the Negotiated Agreement, it is the Board's intent that only that portion of the Negotiated Agreement be modified, interpreted or severed as is necessary to accomplish the actions and purposes set forth herein, and that all remaining provisions of the Negotiated Agreement not subject to the fact finding process will continue in full force and effect.

Adopted this 9<sup>th</sup> day of June, 2014.

JEFFERSON COUNTY SCHOOL DISTRICT R-1

By: Ken Witt  
Ken Witt, President  
Board of Education

Attest:

John Newkirk  
John Newkirk, Secretary





Financial Services  
June 11, 2014

## Memorandum

To: Board of Education  
From: Lorie Gillis, Chief Financial Officer  
Subject: Supplemental Appropriation for 2013/2014 Budget

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As part of the ongoing budget management, funds are monitored for unanticipated changes in revenues, expenditures and expenditure classification. Although circumstances are communicated throughout the year in quarterly and monthly reports, a supplemental appropriation is prepared at year-end to incorporate all known budgetary adjustments. Changes in budgetary appropriations (expenditures and transfers) require Board of Education approval.

Following is a summary of recommended adjustments to the 2013/2014 Adopted Budget driven by school based decisions on spending and accelerated timing of approved purchases. These amounts do not represent current year-end estimates but rather are setting the authorized appropriation limit pursuant to Colorado Revised Statute (C.R.S.) 22-44-110. The major reasons and assumptions for any changes are listed below:

- **General Fund**
  - Increase expenditure appropriation by \$2,200,000 to reflect the timing of the Board approved purchase of Math Expressions material. The total cost for the Math Expressions material was \$4,200,000. The original plan was to use 2013/2014 savings in the General Fund in the amount of \$2,000,000 and the remaining \$2,200,000 was included in the 2014/2015 budget plan. In order to take advantage of all discounts and shipping efficiencies by placing the order in its entirety, The Board of Education authorized the contract during the May 1, 2014 Board meeting for the total amount of \$4,200,000 to occur in the 2013/2014 fiscal year. This increase appropriation in the amount of \$2,200,000 is a timing difference only and appropriates this budgetary amount in 2013/2014 *instead of* 2014/2015.
  - Increase expenditure appropriation by \$2,500,000 for the school use of carry forward reserve balances.
  - Increase expenditure appropriation by \$300,000 for any unforeseen year end accounting entries.
- **Campus Activity Fund**
  - Increase appropriation by \$1,000,000 for increased spending by schools.
- **Charter Fund**
  - Increase appropriation by \$1,000,000 for increased spending by charter schools.

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

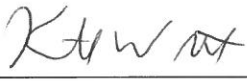


**Jefferson County School District No. R-1  
Supplemental Appropriation  
For the Fiscal Year Beginning July 1, 2013 and Ending June 30, 2014  
RESOLUTION**

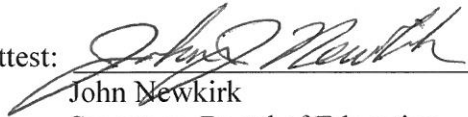
BE IT RESOLVED by the Board of Education of Jefferson County Public Schools that the amounts included on the attached document are appropriated and revise the organizational budget adopted for the fiscal year beginning July 1, 2013, and ending June 30, 2014.

Adopted this 19th day of June, 2014.

(SEAL)

By:   
Ken Witt  
President, Board of Education

Attest:

  
John Newkirk  
Secretary, Board of Education

Signed after printing document.

**Jefferson County School District No. R-1**  
2013/2014 Fiscal Year Supplemental Budget Appropriation Resolution  
**EXPENDITURE APPROPRIATION**

Description of Expenditure	2013/2014 Budget	Increase (Decrease)	2013/2014 Revised Budget June 19, 2014
<b>GENERAL FUND EXPENDITURES</b>			
BOE approved timing of program material purchase for Math Expressions, school spending of carry forward balances from prior years, and year end accounting entries	579,373,200	5,000,000	584,373,200
<b>GENERAL FUND TRANSFERS</b>			
Transfer to Child Care Fund	5,401,000		5,401,000
Transfer to Capital Reserve Fund	21,556,000		21,556,000
Transfer to Insurance Reserve Fund	6,717,600		6,717,600
Transfer to Technology Fund	7,678,300		7,678,300
Transfer to Campus Activity Fund	750,000		750,000
Transfer to Transportation Fund	14,657,300		14,657,300
<b>GENERAL FUND TOTAL</b>	<b>636,133,400</b>	<b>5,000,000</b>	<b>641,133,400</b>
<b>CAMPUS ACTIVITY FUND</b>			
Increased spending by schools	25,000,000	1,000,000	26,000,000
<b>CAMPUS ACTIVITY FUND TOTAL</b>	<b>25,000,000</b>	<b>1,000,000</b>	<b>26,000,000</b>
<b>CHARTER SCHOOL FUND</b>			
Increase appropriation to fully spend additional revenue due to final student count	53,500,000	1,000,000	54,500,000
<b>CHARTER SCHOOL FUND TOTAL</b>	<b>53,500,000</b>	<b>1,000,000</b>	<b>54,500,000</b>

**Jefferson County School District No. R-1**  
**Authorizing the Use of a Portion of Beginning Fund Balances**  
**For the Fiscal Year Beginning July 1, 2013 and Ending June 30, 2014**  
**RESOLUTION**

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

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

WHEREAS, the Board of Education has determined the beginning fund balances in the General Fund, Campus Activity Fund, and the Insurance Reserve Fund are sufficient to allow for the one-time expenditures and the action will not lead to an ongoing deficit.

NOW, THEREFORE, BE IT RESOLVED:

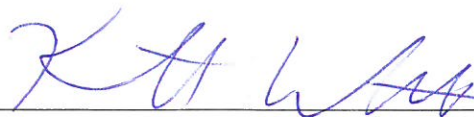
IN ACCORDANCE with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the 2013/2014 Beginning Fund Balance for the following funds:

- General Fund in the amount of \$5,000,000 for the timing of approved purchases and the use of school carry forward reserve balances
- Campus Activity Fund for an additional amount of \$100,000 for school use of available balances

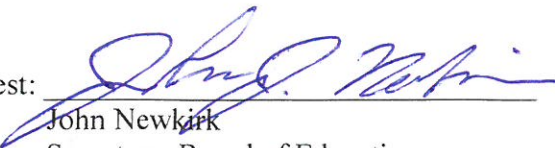
BE IT FURTHER RESOLVED, the use of this portion of these beginning fund balances for the purpose/s set forth above will not lead to ongoing deficits in the funds.

Adopted this 19th day of June, 2014.

(SEAL)

By:   
Ken Witt  
President, Board of Education

Attest:

  
John Newkirk  
Secretary, Board of Education

Signed after printing document.

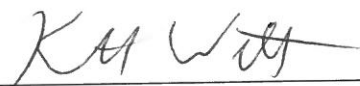
**Jefferson County School District No. R-1**  
**Amending the Proposed Budget**  
**For the Fiscal Year Beginning July 1, 2014 and Ending June 30, 2015**  
**RESOLUTION**

BE IT RESOLVED, by the Board of Education of the Jefferson County School District No. R-1, County of Jefferson, State of Colorado, that the fiscal year 2014/2015 Proposed Budget for all funds as submitted to the Board of Education by district leadership on June 5, 2014, be amended as follows:


- Increase the total appropriation across all funds to incorporate the Board approved impact of the Classified School Employees Association (CSEA) agreement.
- Total increase for employee groups including CSEA, Jefferson County Association of Paraprofessionals (JCAP), Jefferson County Administrators Association (JCAA), and non-negotiated groups equals \$2,524,900.

Adopted this 19th day of June, 2014

(SEAL)

By:   
Ken Witt  
President, Board of Education

Attest:

  
John Newkirk  
Secretary, Board of Education

Signed after printing document.

**RESOLUTION OF THE BOARD OF EDUCATION  
JEFFERSON COUNTY SCHOOL DISTRICT  
REGARDING SUPPORT OF LIBERTY DAY INSTITUTE**

WHEREAS, the Liberty Day Institute is a nonprofit 501(c)(3) charitable, nonpolitical, nonpartisan organization dedicated to educating young Americans about the contents of the Declaration of Independence, the U.S. Constitution, and American government.

WHEREAS, the Liberty Day Institute activities include distributing pocket-sized booklets containing the Declaration and Constitution to all fifth graders so that the students can take personal ownership of these two documents. Liberty Day Institute's hands-on and online resources and tools will enhance the current district curricula on the Emergence of a New World Society, the American Revolution, and the United States Constitution.

WHEREAS, the Liberty Day Institute's booklet has been effectively used in Jeffco schools in the past when basic civics was introduced to the students.

WHEREAS, the Liberty Day Institute helps arrange guest classroom speakers when the teacher requests to review the material and discuss why they value the Constitution. These speakers are often elected officials, local attorneys or members of local service organizations; recent classroom speakers included State Senator Evie Hudak.

WHEREAS, the Liberty Day Institute seeks foundation and corporate grants along with individual donations in order to provide these student booklets as well as basic civics online teaching resources at no cost to the schools or school district.

NOW THEREFORE:

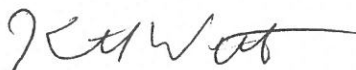
BE IT RESOLVED, that the Jefferson County Board of Education supports the efforts of the Liberty Day Institute in educating our students about our nation's founding documents and the importance of understanding our national political framework and our guaranteed rights and liberties as Americans; and,

BE IT FURTHER RESOLVED, that the Board sees value in the Liberty Day Institute's classroom materials and online resources for students and educators as part of the development of a stronger fifth grade social studies program in the district and therefore welcomes the Institute to distribute booklets to all fifth graders in the district; and,

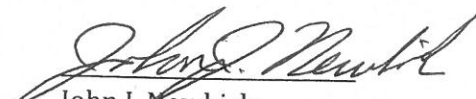
BE IT FURTHER RESOLVED, that the Board asks classroom teachers to consider taking advantage of the opportunities to utilize the Institute's additional online resources and to host a trained classroom speaker to complement the educator's lessons on the Constitution; and,

BE IT FURTHER RESOLVED, that district staff will update the Board on the extent of the utilization of the Liberty Day Institute's resources and activities in Jefferson County Public Schools for future consideration.

Approved this 19th day of June, 2014, by a vote of



Ken Witt  
President, Board of Education



John J. Newkirk  
Secretary, Board of Education