

# Colorado Springs School District 11



1115 North El Paso Street  
Colorado Springs, CO 80903

(719) 520-2000

[www.d11.org](http://www.d11.org)

June 24, 2020

## Adopted Budget

Fiscal Year 2020-2021

(FY20/21)

From July 1, 2020 through June 30, 2021

Colorado Springs School District 11 ("D11") seeks to comply with applicable laws prohibiting discrimination in relation to disability, race, creed, color, sex, sexual orientation (as defined by state law), national origin, religion, ancestry, age, and protected activity in its programs and activities. D11 also provides equal access to the Boy Scouts and other designated youth groups.

Any harassment/ discrimination of students and/or staff, based on the aforementioned protected areas, is prohibited and must be brought to the immediate attention of the school principal, the D11 administrator/supervisor, or the D11 nondiscrimination compliance/grievance coordinator. The following person has been designated to handle inquiries regarding D11's non-discrimination policies: The District 11 NONDISCRIMINATION COMPLIANCE COORDINATOR, Alvin N. Brown, Jr., JD, designated to coordinate compliance with: 1) Equal Pay Act of 1963, 2) Civil Rights Act of 1964, as Amended, 3) Age Discrimination in Employment Act of 1967, 4) Title IX – Education Amendments Act of 1972, 5) Section 504 of Rehabilitation Act of 1973, 6) Pregnancy Discrimination Act of 1978, 7) Americans with Disabilities Act of 1990, and 8) Colorado Anti-Discrimination Act. 9) School District 11 Board of Education Policy AC. Nondiscrimination/Equal Opportunity, 711 East San Rafael Street, Colorado Springs, CO 80903, e-mail: [alvin.brown2@d11.org](mailto:alvin.brown2@d11.org), Phone: (719) 520-2271, Fax: (719) 520-2442. Se habla Español.



# Colorado Springs School District 11 FY2020-2021 Adopted Budget

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**RESOLUTION 2020-42**  
**APPROPRIATION LEVELS BUDGETED**  
**FOR THE**  
**FISCAL YEAR BEGINNING JULY 1, 2020**  
**AND**  
**ENDING JUNE 30, 2021**

*Be it resolved*, by the Board of Education of Colorado Springs School District 11, in the county of El Paso and state of Colorado that the amounts shown in the following schedule be appropriated to each fund as approved on June 24, 2020 for the current fiscal year beginning July 1, 2020 and ending June 30, 2021.

<b>Fund</b>	Proposed Budget FY2020-2021 Fund Balance and Anticipated Revenues May 27, 2020	June Modification Amounts	<b>Total Appropriation by Fund</b>	Budgeted FY2020-2021 Payments Included in Other Funds	Modified Budget FY2020-2021 Less Payments Included in Other Funds
<b>General Fund</b>	\$ 300,001,511	\$ (8,426,096)	\$ 291,575,415	\$ -	\$ 291,575,415
Risk Management	7,373,734	-	7,373,734	-	7,373,734
Preschool	4,462,339	(196,988)	4,265,351	-	4,265,351
<b>Special Revenue Funds:</b>					
Food Services	14,915,371	-	14,915,371	-	14,915,371
Governmental Designated					
Purpose Grants	50,999,248	1,000,000	51,999,248	-	51,999,248
Student Activity	6,189,410	-	6,189,410	-	6,189,410
Other Special Revenue	171,395	-	171,395	-	171,395
Mill Levy Override	46,702,673	-	46,702,673	-	46,702,673
<b>Debt Service Fund:</b>					
Bond Redemption	38,719,738	-	38,719,738	-	38,719,738
<b>Capital Projects Fund:</b>					
Capital Reserve	46,173,537	(2,121,961)	44,051,576	-	44,051,576
<b>Internal Service Funds:</b>					
Risk-Related Funds	40,692,470	-	40,692,470	23,121,088	17,571,382
Production Printing	2,618,075	-	2,618,075	2,521,296	96,779
<b>Trust Funds:</b>					
Private Purpose Trusts	90,485	-	90,485	-	90,485
<b>TOTAL BUDGET</b>	<b>\$ 559,109,986</b>	<b>\$ (9,745,045)</b>	<b>\$ 549,364,941</b>	<b>\$ 25,642,384</b>	<b>\$ 523,722,557</b>





# *Inspire Every Mind.*



**Darleen Daniels**  
Director



**Shawn Gullixson**  
President



**Jason Jorgenson**  
Director



**Jim Mason**  
Secretary



**Dr. Parth Melpakam**  
Treasurer



**Julie Ott**  
Vice President



**Chris Wallis**  
Director



**Dr. Michael Thomas**  
Superintendent of Schools

Board of Education and Superintendent





June 24, 2020

Board of Education  
Colorado Springs School District 11  
1115 North El Paso Street  
Colorado Springs, Colorado 80903

**RE: Superintendent's Message/Budget Transmittal**

Dear Members of the Board of Education:

I am pleased to submit to you the adopted budget for fiscal year 2020-21, which has been developed in conformity with Colorado laws and regulations. In this document, you will find all of the relevant information in the development of the budget. We used the Board of Education's and Superintendent's direction in the preparation of this adopted budget.

This year's budget was extremely challenging. Preparing multiple budget scenarios during the chaos of the COVID-19/coronavirus pandemic stretched our team to the limits. Not only were we doing things later than ever, but we were also dealing with uncertainty throughout the process. We were drafting a budget in four-to-six weeks instead of the usual four-to-six months. Most importantly, dealing with a five percent funding reduction was very difficult in terms of delivering on our School District 11 mission in. It is difficult to provide the level of service students need with limited resources. We realize the whole world is struggling with the economic realities of the pandemic and the associated shutdown, but that does not make it any easier when we remember the impact on our students and families. Even with these challenges, this budget includes, but is not limited to, the following new items:

- Raises for all three employee groups
- Continued reduction in student school-based fees
- Funding for mandatory contract increases
- Re-Opening costs of the Longfellow campus for the Tesla school
- Significant subsidies of our District employee benefit plans
- Minimal reductions that affects schools or the classroom
- Funding for a significant amount of computer devices for students
- Funding for a new Student Management System (SMS)
- Minimal impact on District reserves foreshadowing further budget reductions in the following year

While the budget is stretched very thin already, we cannot forget that we have significant areas to continue to address. Some of the areas include:

- Delivery of instruction in a pandemic environment
- District Academic Master Plan
- District Facilities Master Plan
- A new strategic plan
- Employee compensation closer to the market
- Declining enrollment
- Facilities and transportation fleet upgrades

Under difficult constraints, the District can provide the necessary resources to ensure the continuation of vital instructional programs. Future decisions for the District will continue to require fiscal prudence as we anticipate future budget reductions. We must be the best financial stewards possible. Regardless of the budget situation, our students come to school each day and continue to receive our focused delivery of service.

Yours in Partnership,



Dr. Michael J. Thomas  
Superintendent of Schools



Dr. Michael J. Thomas, Superintendent

Glenn E. Gustafson, CPA  
Deputy Superintendent, Chief Financial Officer  
1115 N. El Paso Street, Colorado Springs, CO 80903  
Phone: (719) 520-2010  
FAX: (719) 633-9347  
E-mail: glenn.gustafson@d11.org

May 27, 2020

Dr. Michael J. Thomas, Superintendent  
Colorado Springs School District 11  
1115 North El Paso Street  
Colorado Springs, CO 80903

**Subject: Transmittal of the Proposed Budget for Fiscal Year 2020-2021**

We are pleased to submit to you the proposed budget for fiscal year 2020-2021 (July 1, 2020 – June 30, 2021). The budget is presented in compliance with applicable Colorado state statutes and Colorado Department of Education (CDE) regulations. A balanced budget is presented for each of the District's funds with projected beginning fund balance plus anticipated revenues equal to expenditures and reserve allocations.

**Budget Process**

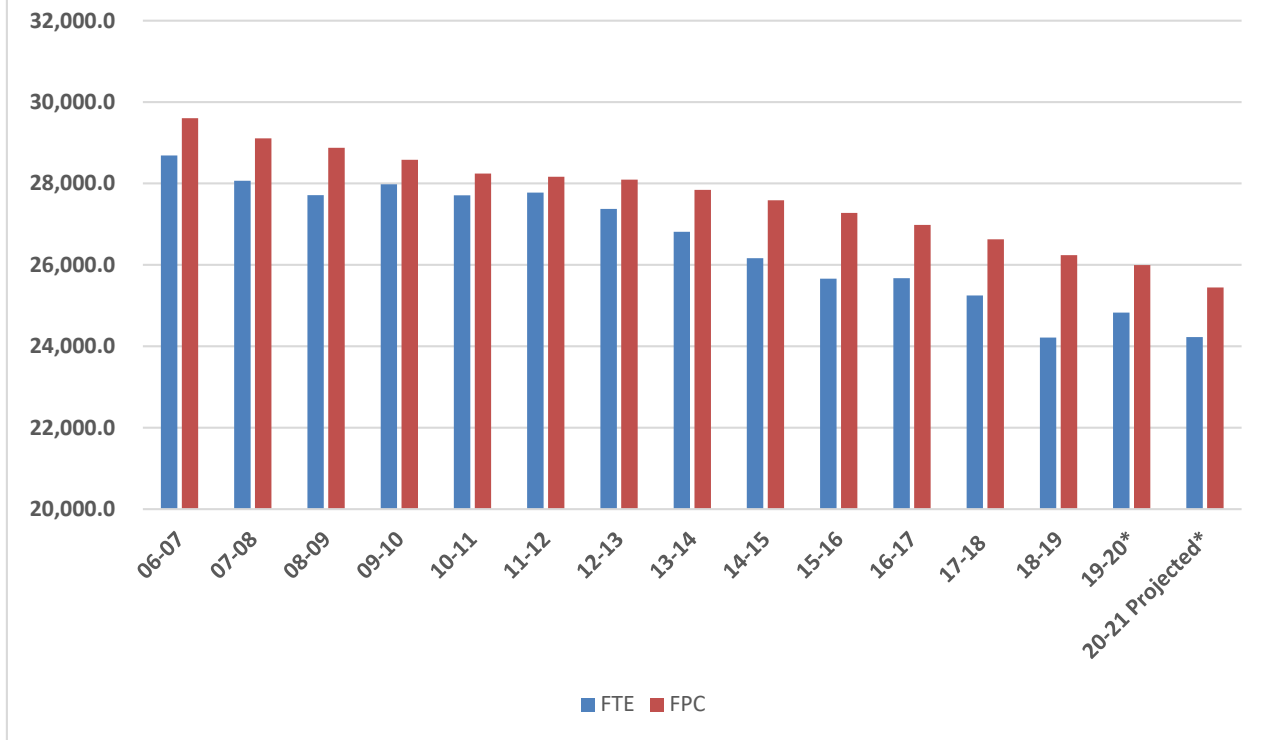
The budget development process for the FY20/21 budget year was developed during the very difficult time of the Covid-19/Coronavirus pandemic. There are many different ramifications related to developing the budget during a "Stay at Home" order including a delay in legislative action, an abbreviated timeline, challenges with community engagement and most importantly, severe funding reductions. Since the legislature is finalizing the State budget and the School Finance Act later than usual and way past the deadline, the District was forced to prepare a Proposed Budget based on flat funding (\$0 Per-pupil Revenue changes). We acknowledge that the final budget is likely to be significantly different once we know the actual funding amounts for FY 20/21.

The District makes a special effort to seek input from not only its staff but the entire District 11 community. The District also persists in educating staff and the community about school funding practices and how the District is impacted by each component of the school finance formula. The District also maintains engagement with the community to inform them of the myriad of district financial challenges as well as to gain input from the community in support of District 11. Even during this pandemic, the District has strived to keep the stakeholders and community informed and updated.

**Student Enrollment Trends**

As detailed in the following graph District enrollment is in a declining trend. The District continues to use five-year declining enrollment averaging that allows for a larger funded pupil count (FPC) than if actual count was used. The five years included in the 2020-21 fiscal year's averaging are FY16/17 through FY20/21. The difference between the FY14/15 pupil count (the year dropping off of the five-year moving average) and the FY20/21 projection (the year being added) is 2,575 pupils. Due to a legislative change, the FY19/20 projection includes full day kindergarten (FDK) students as full time rather than half time as they have been counted in the past. The declining enrollment trend will continue to drain district resources in the future as our incremental resources shrink and our fixed costs remain the same or increase.

## Colorado Springs School District 11 Fifteen-Year Comparison FTE to FPC



FTE = full time equivalent, FPC = funded pupil count

\*19-20 and 20-21 projected includes FDK at 1.0 rather than 0.5, years prior to 19-20 have not been restated

### School Finance and Legislative Activity

Colorado school finance formulas consist of three main components: the legislatively controlled base funding amount per pupil, the number of pupils in a school district, and the number of students eligible for free lunch. When Amendment 23 was passed by the Colorado voters in November 2000, school districts were promised an inflationary increase of the per-pupil base funding. The inflationary increase is based on the Denver-Boulder consumer price increase (CPI) of the prior calendar year. The CPI for the upcoming school year will be 1.9 percent. That is a decrease over last year's percentage of 0.8 percentage points from 2.7% to 1.9%.

This proposed budget has been prepared using the best information available at the time of presentation. Revenue assumptions incorporate the most current revenue and economic information provided by the state of Colorado, Colorado Department of Education and the United States Bureau of Labor Statistics. Revenue projections for FY 21 are currently estimated at the exact same level of Per-Pupil Revenue (PPR) as FY 2019-20. While this flat funding scenario might not seem too difficult during the economic downturn related to the pandemic, flat funding for a declining enrollment district means less revenue. Unfortunately, flat funding is currently seen as a best case scenario and the more likely outcome will be close to a double-digit reduction in funding.

It is important to keep up with the impact of the "negative factor" or "budget stabilization factor" on general fund School Finance Act revenues. If the District was experiencing the full impact of the funding of inflation and growth described in the School Finance Act of 1994, total program FY21 funding would be \$239 million. The impact of the negative factor is to drop that amount by \$19 million to \$220 million.



## TABOR

Article X, Section 20 of the state constitution creates limitations on general operating property tax revenue increases from one year to the next. Restrictions also apply to certain spending levels and revenue levels from one year to the next. Both limitations are determined by the sum of the increases or decreases in the Denver-Boulder CPI and the actual growth rate (change in the number of students).

Local voters within each Colorado school district may, through a majority vote, temporarily or permanently override either or both negative impacts created by the school finance formula and the Taxpayers Bill of Rights (TABOR). The voters in District 11 approved a permanent mill levy override in November 2000, which brings in a maximum amount of \$26.9 million in property tax revenues to fund operations. Another voter-approved permanent mill levy override in November 2017 resulted in another \$43 million in property tax revenues to fund specific initiatives. The total of both mill levy overrides is approximately \$70 million.

### Significant Changes in the Proposed General Fund Budget

#### Revenue

Total revenue for the general fund, net of required allocations and transfers, is projected at \$260.1 million. The total budgeted resource amount available for appropriation by the D11 Board of Education, which is the combined net revenues and beginning fund balance, is \$300.0 million.

Approximately 75 percent of the total general fund revenues (not including mill levy overrides) are derived from the Colorado School Finance Act. Generally, this revenue is based on each district's certified pupil count and number of at-risk students, however, a special averaging formula is provided for districts with declining enrollments. The certified pupil count is based on full-time equivalency (FTE) and is the actual number of eligible students counted on October 1 of each year. Currently, the District's 2020-2021 FTE count is estimated to be 24,228.0, which creates a formula average funded pupil count (FPC) of 25,445.3.

The following table illustrates the significant revenue changes in the proposed budget:

<b><u>Revenue Source</u></b>	<b><u>Mid-Year FY19/20</u></b>	<b><u>Proposed FY20/21</u></b>	<b><u>Change Amount</u></b>
Property Taxes	\$62,600,735	\$62,600,735	-
Specific Ownership Taxes	7,091,649	7,091,649	-
State Equalization	<u>153,874,098</u>	<u>150,117,365</u>	<u>(3,756,733)</u>
Total School Finance Revenue	\$223,566,482	\$219,809,749	\$(3,756,733)
Required Allocations to Charter Schools and Preschool Fund	<u>\$(17,069,889)</u>	<u>\$(17,370,352)</u>	<u>\$(300,463)</u>
General Fund School Finance	\$206,496,593	\$202,439,397	\$(4,057,196)
Other State and Local	\$21,277,276	\$17,589,390	\$(3,687,886)
Federal	418,600	418,600	-
Net Transfers In and (Out)	<u>34,219,008</u>	<u>39,653,928</u>	<u>5,434,920</u>
Total	<u>\$262,411,477</u>	<u>\$260,101,315</u>	<u>\$(2,310,162)</u>

School Finance Act (total program) revenue decreased by \$3.8 million dollars. This is mostly attributed to fewer pupils for enrollment combined with a flat Per-Pupil Revenue (PPR). The District expects to see a significant increase in the state Budget Stabilization Factor (BSF) which will reduce funding even further. Unfortunately, the BSF is expected to increase to a point greater than the worst times of the 2008-2012 economic recession.

The major component of net transfers is the operating transfer in of revenue from mill levy override (MLO) fund. This fund operates in part as a pass-through entity as it records the collection of two voter approved mill levy override initiatives. The 2000 MLO generates \$26.9 million of general fund revenue and the 2017 MLO generates general fund revenue of \$23.7 million. Operating transfers out include transfers to the risk management fund of \$3 million and the capital reserve capital projects fund of \$5 million. There is also a one-time transfer of \$3 million to the risk related activities fund to help stabilize the District's health care plan.

### **Expenditures**

Total expenditures for the general fund are projected at \$267.3 million, which is about \$2.6 million less than mid-year FY19/20. The following table illustrates the expenditure adjustments included in the proposed FY20/21 budget:

<b><u>Program</u></b>	<b><u>Mid-Year FY19/20</u></b>	<b><u>Proposed FY20/21</u></b>	<b><u>Change Amount</u></b>
Instructional Programs	\$158,672,180	\$155,590,111	\$(3,082,069)
Pupil Services	15,968,559	16,719,818	751,259
Instructional Staff Support	16,823,881	16,577,589	(246,292)
General Administration	1,973,844	1,974,387	543
School Administration	22,065,496	22,070,926	5,430
Business Administration	2,713,733	2,713,986	18,253
Central Services	13,960,287	14,279,169	318,882
Maintenance and Operations	26,846,685	26,707,816	(138,869)
Student Transportation Services	6,092,829	5,769,414	(323,415)
Other Services	3,039,377	3,040,910	1,533
Community Services	<u>1,784,023</u>	<u>1,831,319</u>	<u>47,296</u>
Total	<u>\$269,940,894</u>	<u>\$267,293,445</u>	<u>\$(2,647,445)</u>

### **Other Budget Adjustments**

With the severity of current and projected enrollment decline, compounded by State budget reductions related to the pandemic, the District was forced to engage in several budget reducing approaches. These included reducing staff at all levels (teacher, executive-professional, and education support professional) throughout the District. Other means employed to reduce the budget will include a menu of options that the Board of Education can utilize once State funding is finalized.

### **Reserves and Fund Balance**

The Colorado state constitution requires the District to maintain a three percent emergency reserve that is funded at \$5.3 million. A TABOR mandate for multi-year obligations requires a reserve of \$135,000. The multi-year obligation reserve is related to the superintendent's employment contract. The encumbrance reserve is estimated to be \$1 million. This reserve is used for purchase orders approved in the prior fiscal year but the items have not been received and paid for until the following fiscal year. Reserves for other board of education designations include \$1.3 million non-instructional budget carryover and \$3.5 million instructional budget carryover. Unassigned contingency is estimated to be approximately \$24.8 million.

### **District Accountability Committee's Budget Subcommittee**

The District utilizes the input of a stakeholder budget committee comprised of volunteer staff, parents, and citizens who have invested many hours and provided valuable input during the budget development process. This committee is charged with reviewing all new requests for program funding increases, detailed examination

of various district programs, review of district budget priorities, and financial operating results. We want to acknowledge and thank Mr. Michael Reyes and Ms. Jan Rennie, co-chairs of the District Accountability Committee's Budget Subcommittee, along with all of the subcommittee members.

Once again, we thank you and the Board of Education for your commitment to the students, parents, and staff of District 11 and for your support of the District's community-based, goal-driven budget development process. We hope this budget provides the resource plan to meet your business plan objectives in FY20/21.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'G. Gustafson', with a stylized, looping flourish at the end.

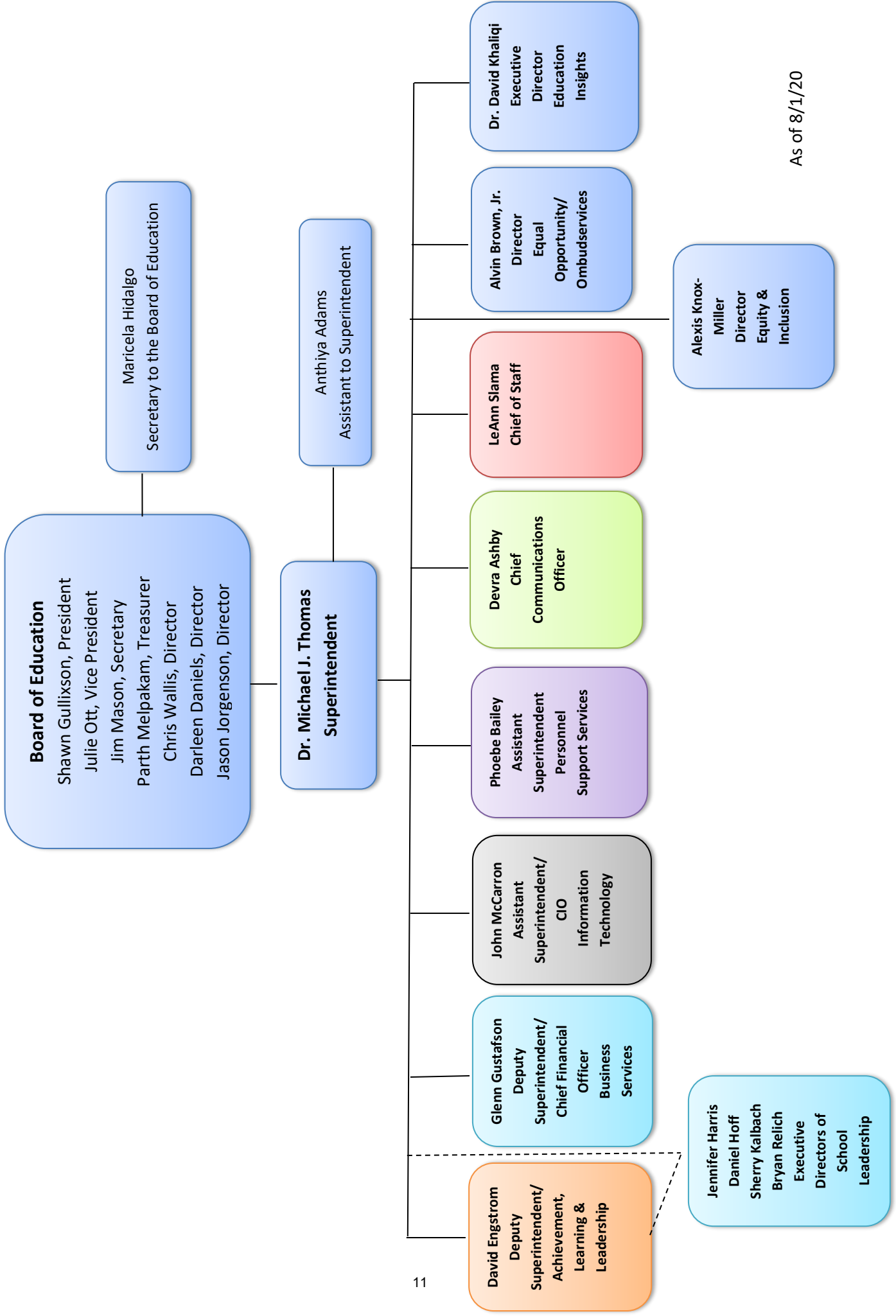
Glenn E. Gustafson, CPA  
Deputy Superintendent/Chief Financial Officer

A handwritten signature in blue ink, appearing to read 'L. Hronik', with a stylized, looping flourish at the end.

Laura S. Hronik, MBA  
Executive Director of Financial Services



## Superintendent



As of 8/1/20



**Colorado Springs School District 11**  
Colorado Springs, Colorado  
**Profile of the School District**  
**FY2020-2021**

**Board of Education**

President . . . . . Shawn Gullixson  
Vice President . . . . . Julie Ott  
Secretary . . . . . Jim Mason  
Treasurer . . . . . Dr. Parth Melpakam  
Director. . . . . Chris Wallis  
Director . . . . . Darleen Daniels  
Director . . . . . Jason Jorgenson

**Executive Administrators**

Superintendent of Schools . . . . . Michael J. Thomas, Ed.D.  
Chief of Staff. . . . . LeAnn Slama  
Executive Director, School Leadership. . . . . Sherry Kalbach  
Executive Director, School Leadership. . . . . Bryan Relich  
Executive Director, School Leadership. . . . . Jennifer Harris  
Executive Director, School Leadership. . . . . Daniel Hoff  
Deputy Superintendent of Business Support Services/Chief Financial Officer . . Glenn Gustafson, CPA  
Executive Director, Facilities, Operations and Transportation . . . . . Terry Seaman  
Executive Director, Procurement and Contracting. . . . . Kristine Odom  
Executive Director, Financial Services. . . . . Laura Hronik  
Deputy Superintendent of Achievement, Learning, and Leadership . . . . . David Engstrom  
Executive Director, Student Services. . . . . Judy Gudvangen  
Assistant Superintendent of Personnel Support Services . . . . . Phoebe Bailey  
Executive Director of Human Resources. . . . . Danniella Ewen  
Assistant Superintendent Technology Services/Chief Information Officer . . . . . John McCarron  
Executive Director, Assessment, Enrollment, and Research. . . . . David Khaliqi

## **Colorado Springs School District 11**

### **PROCEDURES FOR IMPLEMENTATION OF THE UNIFIED DISTRICT IMPROVEMENT PLAN**

State Board of Education accreditation rules require that the District cooperatively develop and maintain a plan for district improvement of graduation rates, student achievement and attendance. Further, the District is required to include in each year's budget document, the procedures for implementation of the unified district improvement plan.

The District implements the unified improvement plan in the following manner:

1. Both the budget (resource allocation plan) and the unified district improvement plan are developed with strong community input and include active participation by the school and district accountability committees.
2. Both the budget (resource allocation plan) and the unified district improvement plan are developed to achieve the same goals; those included in the District strategic plan or business plan adopted by the Board of Education. Therefore, the budget and the unified district improvement plan accurately reflect district priorities.
3. The budget adopted by the Board of Education is therefore intended to support achievement of goals and implement the unified district improvement plan. The annual budget may be modified during the fiscal year when necessary to respond to fiscal, economic or educational environment changes, which were not anticipated when the budget or the unified district improvement plan were adopted.
4. To minimize the need for large budget transfers during the fiscal year from one program to another, the District maintains both an emergency reserve as required by the state constitution and undesignated contingency reserves. In addition, revenue budgets are developed conservatively to minimize the potential for revenue shortfalls and mid-year disruption of improvement plan implementation.

# **Significant Budget Development Statutes, Policies and Guidelines**

## ***I. The Purpose of a Budget***

The purpose of a budget is to provide a plan of financial operation embodying an estimate of proposed expenditures for a given period and purpose and the proposed means of financing that plan. To achieve this basic purpose, a comprehensive budget system must be integrated with the financial accounting system.

Detailed budget planning allows the District to reflect educational values and needs. The structure and format provided by a well-designed budget promotes rational decision-making regarding the importance of various school district services. In this way, administrators and the Board of Education are assisted in educational planning as well as in the prioritization and planning of all district operations through the allocation of resources.

## ***II. Strategic Plan Primary Budget Objectives***

A. The strategic plan, or business plan provides a framework to direct the formulation of an integrated plan of operations and an understanding of how each program's activities contribute to district goals and educational needs.

1. No later than January 15 of each year, the school accountability committee for each school in the District shall adopt high, but achievable, goals and objectives for the improvement of education and student achievement, consistent with the state board's goals and objectives. Each building's improvement plan shall be reviewed by the District Accountability Committee (DAC) before its submission to the District 11 Board of Education. Procedures for the implementation of the District's unified improvement plan shall be included in the budget submitted to the Board of Education pursuant to section C.R.S. 22-44-108.
2. After consultation with the DAC and review of its recommendations, the Board of Education shall compile school building goals and objectives and plans and shall submit the District's high, but achievable, goals and objectives for the improvement of education in the District consistent with the state board's goals and objectives, and the District plan to improve education achievement and maximize graduation rates to the state's board of education no later than October 1 of each year.
3. In addition, the accountability committee of the District shall make recommendations to the Board of Education relative to the prioritization for expenditures of district monies. The Board of Education shall consider such recommendations in adopting the budget of the District.

B. Provide a means of communication through the budget process to district staff and community by stating the objectives of each program and allocating the funds necessary to achieve them.

C. Provide a means for relating anticipated costs and actual costs to designated programs.  
C.R.S. 22-44-105 and Board Policy DB/DBB

D. Provide budgeting and reporting consistent with federal and state requirements.  
C.R.S. 22-44-105 and Board Policy DB/DBB

### **III. The Budget Process**

The budget process is a multi-step process, which includes identification of district goals, budget calendar, budget projections, budget content, program budgeting and the utilization and presentation of prescribed forms.

#### **A. Budgetary Accounting**

The budget serves as the basis for information appearing on required reports, as an integral part of the accounting records and as a tool for management control of expenditures during the year.

The District's budget is prepared based on Generally Accepted Accounting Principles (GAAP). A GAAP budget basis includes all expenditures/expenses incurred and revenue earned during the period, regardless of the timing when cash is actually received.

#### **B. Budget Projections**

To prepare budget projections for the ensuing fiscal year, the District has developed underlying assumptions, aligned with the strategic plan or district business plan, forecasting sources and uses of funds.

##### **1. Beginning Fund Balance/Retained Earnings**

The District determines an estimate of the end-of-year fund balances/retained earnings to be carried forward to the ensuing year as beginning fund balance(s)/retained earnings. This activity requires projection of accounts payable and receivable, expenditures and revenues for the remaining portion of the current budget year.

##### **2. Revenues**

For a review of major revenue sources and the projection process, see detailed "Revenue Budget Development Assumptions" presented under the Budget Development tab of the Financial Section of this document.

##### **3. Expenditures**

For a review of major revenue sources and the projection process, see detailed "Expenditure Budget Development Assumptions" presented under the Budget Development tab of the Financial Section of this document.

##### **4. Budget Transfers**

- a. Board of education policy and state statutes govern budget transfers after the annual budget is adopted by the Board. Budget transfers, from one major function category to another major function category, in excess of \$20,000 require board approval. The Superintendent may authorize transfers, up to \$50,000 per occurrence, from the undesignated contingency reserve account. In no case may this account be drawn below 75 percent of its original balance without board approval. C.R.S 22-44-112(2) and Board Policy DBJ and DBJ-R
- b. The Board of Education may transfer funds between the capital reserve capital projects fund and the risk related activities fund. C.R.S. 22-54-105(2)
- c. Operating subsidies to other funds are approved by the Board of Education.

### ***C. Required Budgeted Items***

#### **1. Revenue Allocation**

Although District 11 is no longer required to allocate a statutorily defined minimum dollar amount to the capital reserve capital projects fund and/or to the risk related activities fund from total program funding, the District continues to budget a \$298 per student allocation to address capital and risk insurance needs.

#### **2. Instructional Supplies, Materials, Equipment and Other Instructional Purposes Account**

The District budgets a minimum dollar amount for instructional supplies and materials, instructional capital outlay and other instructional purposes per board of education direction. Other instructional purposes include field trips, repair of instructional equipment and certain teacher training.

### ***D. Capital Budget Development Process***

The District's capital needs are constantly being revised and refined. As needs are identified throughout the year, they are captured in a "capital project" data base, categorized, and assigned to a "subject matter expert" to research and evaluate. Emergency needs are dealt with as soon as possible, often drawing from capital program reserves in accordance with board of education policy. Each year, with the submission of the annual capital reserve capital projects budget, projects are prioritized and recommended to the Board of Education for funding. Prior to July of every even-numbered year, a major effort is made to review, update, and publish a new five-year capital investment and funding plan.

Overall, the process used in the development of the capital budget results in a thorough, inclusive, well-researched, and data-driven plan. Significant, invaluable input is obtained from both district representatives (schools, departments, facilities craftsmen) as well as community representatives.

## ***IV. Budget Publication and Adoption***

The Board of Education of the District must adopt a budget and an appropriation resolution for each fund that presents a complete financial plan for the ensuing fiscal year. In accordance with budget law, the budget shall include actual revenues and expenditures in detail for the last completed fiscal year, and revenues and expenditures, anticipated or budgeted or both, for the current fiscal year, and proposed revenues and expenditures for the ensuing fiscal year. C.R.S. 22-44-105(1)

### ***A. Notice of Budget Publication***

- 1. Proposed Budget/Notice to Public.** The proposed budget shall be submitted to the Board of Education at least 30 days prior to the beginning of the fiscal year (by May 31). Within 10 days after the submission of the proposed budget, the Board of Education must publish a notice stating that the proposed budget is on file at the principal administrative offices of the school district; that the proposed budget is available for inspection during reasonable business hours; that any person paying school taxes in the school district may file or register an objection thereto at any time prior to its adoption; and that the board of education of the school district will consider adoption of the proposed budget for the ensuing fiscal year on the date, time and place specified in the notice. C.R.S. 22-44-109(1)



2. **Budget Consideration by Public.** State law requires that a public meeting be held at which the proposed budget will be considered. C.R.S.22-44-110 (1)

#### ***B. Budget Adoption***

1. The Board of Education must adopt a budget for each fiscal year prior to the beginning of the fiscal year (July 1). C.R.S. 22-44-103 (1)
2. The adopted budget must be in balance. A balanced budget is when the expenditures and reserves equal the revenues and beginning fund balance.
3. After adoption of the budget, the Board may modify the budget any time prior to January 31 of the fiscal year for which the budget was adopted. Changes to the budget after January 31 are authorized under supplemental budget provisions. C.R.S. 22-44-110 (5)

#### ***C. Appropriation Resolution***

1. The Board of Education must adopt the budget by appropriation resolution duly recorded prior to the beginning of the fiscal year. The appropriation resolution must specify the amount of money appropriated to each fund. The amounts appropriated to a fund must not exceed the amount thereof as specified in the adopted budget. C.R.S. 22-44-107 (1)(2)
2. The Board of Education cannot expend any monies in excess of the amount appropriated by resolution for a particular fund. C.R.S. 22-44-115

#### ***D. Budget Filing***

The budget is also to remain on file at the main administrative office of the District throughout the year and must be open for public inspection during reasonable business hours. C.R.S. 22-44-111 (1)

#### ***E. Failure to Adopt a Budget***

If either the budget or appropriation resolution is not adopted, then 90 percent of the last duly adopted budget and appropriation resolution shall be deemed to be budgeted and appropriated. C.R.S. 22-44-104

#### ***F. Budget Contents - Mandatory***

The budget shall be presented in the format established by the state board of education – by rule and regulation – and shall adhere to the following guidelines:

- (a) The budget shall be presented in a summary format, which is understandable by any layperson reviewing such budget.
- (b) The budget shall be presented in a format that itemizes expenditures of the district by all funds. C.R.S. 22-44-105

### ***V. Budget Management***

Principals at schools and other department supervisors at other sites are responsible for the proper budgeting and expenditure of all resources allocated to a school or other sites. This responsibility includes:

- Ensuring that adequate funds are available in a program and object code prior to expending funds against that account; and
- Ensuring that expenditures and transfers are recorded using the appropriate program and object codes.

Principals and department supervisors have some flexibility to transfer budgeted funds or expenditures to respond to changing program requirements. Budget transfers are the transfer of budgeted funds from one chartfield string (fund chartfield, department chartfield, program chartfield, object chartfield, project chartfield) to another. The primary reason for transferring budgeted funds is to ensure that sufficient funds are available in an account code prior to charging an expenditure to the account code. The majority of budget transfers are handled electronically. The District's software allows department supervisors and principals to key in and save budget transfers (chartfield strings and amounts). After notification of transfer, the Budget Office reviews the transfer and decides whether to post or delete the transfer. Security built into the system provides warnings that guard against improper initiating of budget transfer between chartfield strings not under the supervision of the person creating the transfer.

Deficit budgets are not permitted, and transactions that would create deficits are rejected by the District's accounting system. Overriding of transactions that create deficits, on occasion, is disallowed to facilitate the posting of required entries. In those cases, department supervisors are informed of deficits and required to move budget to cover.

All financial commitments must have approved budgets prior to the issuance of purchase orders, contracts, etc.

Some budget transfers require written justification and supporting documentation before approval. These types of budget transfers are outlined in board of education policy DBJ-Budget Transfers. Two of the major components of board of education budget transfer policy are:

- A) The Superintendent shall submit budget transfer recommendations to the Board of Education for approval when: 1) the aggregate amount to be transferred to support any line item, single issue or purpose exceeds \$100,000; or 2) the accumulation of budget transfer needs is expected to significantly impact the annual budget; or 3) transfers from one major program category to another major program category exceed \$20,000; or 4) strategic plan resource allocations need to be reprioritized.
- B) Requests for budget transfers from the contingency reserve accounts shall not be made unless there is no surplus budget available from accounts for which a particular division head is responsible. The Chief Financial Officer may authorize transfers from this reserve up to a maximum of \$50,000 per occurrence with immediate notification to the Superintendent as to the justification for the transfer. Except for extreme emergencies, the total undesignated contingency reserve may not be reduced by more than 25 percent in any one fiscal year without prior approval of the Board of Education.

## ***VI. TABOR Constitutional Amendment***

In November 1992, a majority of voters in the state of Colorado passed a constitutional amendment commonly referred to as Amendment I or the Taxpayers Bill of Rights (TABOR). The intent of the amendment is to restrict the growth of government in the state. Property tax revenue increases and total government spending are controlled by provisions of the amendment. Property tax revenue and total spending are allowed to increase by the rate of population growth plus the Denver/Boulder Consumer Price Index. Article X, Section 20 of the Constitution of the State of Colorado.

# Colorado Springs School District 11

## **The Annual Budget Development Process**

The Colorado Springs School District 11 budget process starts and finishes with the voter-elected Board of Education and incorporates many opportunities for input from parents and community residents.

District 11's fiscal year begins on July 1, but the budget process begins approximately nine months in advance. Various segments of the D-11 community review the budget and provide input during the budget process. The superintendent has formed two sounding boards (senior citizen and student) to get input on district issues, including the budget process.

In addition to the two sounding boards, there is a District Accountability Committee (DAC) budget subcommittee that involves parents, employees and community members in the budget process. Recent budget process modifications allow even more input to the allocation of resources. Comments about new funding prioritization now come earlier from the DAC Budget Subcommittee and district staff input is also received sooner in the budget development process.

By law, district staff could prepare the budget and submit it to the Board of Education on May 31 with just a single public meeting prior to the board's vote by June 30. School District 11's budget process far exceeds state requirements for involving the community, providing numerous opportunities for review and input.

Here is an example of a typical timeline of budget development:

### **Nine months ahead (September)**

The DAC Budget Subcommittee begins work.

### **Six months ahead (December)**

The Board of Education approves the projected student count, which is used for budgeting total program funding from the state. Historically, the District's forecasting models provide a 99-plus accuracy against the final document.

### **Five months ahead (January)**

The Board of Education reviews the District's business plan and board goals and objectives – what must be accomplished in the next year – as the basis for developing the budget.

### **Four months ahead (February)**

The DAC, schools, and departments begin budget development for the upcoming year. The budgets include projected pupil count, school and district improvement plans, the capital plan update, the technology plan update, and budget modification requests.

### **Three months ahead (March)**

The Board of Education reviews preliminary budget development assumptions with formal input from the community. These assumptions fine tune projections of factors that were forecasted in the months prior.

### **One month ahead (May)**

The Board of Education and public receive the preliminary proposed budget. The proposed budget is reviewed by the DAC for final recommendations.

### **Mid- June**

After several more meetings at which the budget is subject to public scrutiny and board of education review, the Board of Education votes to approve the budget for the next school year.

### **Award-winning budget performance**

For 17 straight years District 11 was recognized by the Association of School Business Officials (ASBO). District 11 was the first school district in Colorado to receive ASBO's Meritorious Budget Award. District 11 no longer applies for the award due to fiscal reasons.

### **Impact of mill levy override funding on the budget development process**

The mill levy override (MLO), approved by voters in November 2000 began providing additional property tax-based operating funds during FY 2000-01. The proceeds are being used specifically to fund a 24-point spending plan that was part of the MLO ballot issue question. Because actual property tax collections fluctuate from year to year, a phased spending plan was developed using a timeline that projected when the additional funds would be received by the district. District 11 now receives full value of this mill levy override.

An additional voter-approved permanent mill levy override in November 2017 resulted in another \$42 million in property tax revenues to fund specific initiatives. The 2017 mill levy override is adjusted annually for inflation so the amount will increase each year from the initial levy. The total of both mill levy overrides will increase each year from the \$69 million in FY17/18.

### **APPLE Performance Plan recommendations and budget implications**

In addition to guaranteeing adherence to the 24-point MLO spending plan and formation of a citizens' oversight committee to oversee MLO implementation, the November 2000 ballot issue promised that a performance plan would be developed to ensure accountability. The oversight committee will oversee both the 2000 and 2017 mill levy overrides. There are 10-spending plans included in the 2017 mill levy override.

The Academic Performance Plan for the Learning Environment (APPLE) was submitted to the Board of Education in November, 2001. D-11 administrators and staff have embraced the more than 40 recommendations contained in the report. The financial and human resources needed to implement improvement strategies were assessed and have been put into practice. Subsequent performance reviews have been delivered by independent consultants on a regular basis and the results are published on the District 11 website.

# COLORADO SPRINGS SCHOOL DISTRICT 11

## Budget Development Process and Calendar

FY 2020-2021 Budget

The District's strategic plan and strategies will be the basis for the budget development process. Other influences on the budget development process include pupil count projections, estimated property assessed valuations, estimated beginning fund balance, unified school and district improvement plans, capital plan update, and technology plan update.



### Budget Development Process



### Board Deliberations

#### 2019

- **October 1** Budget modification requests for the FY19/20 mid-year budget sent to budget managers (if applicable)
- **October 25** Budget modification requests for the FY19/20 mid-year budget due to Budget Office
- **November 5** Budget modifications package due for Cabinet review
- **November 12** Budget modification package due to the DAC Budget Subcommittee for review
- **December 11** Board certifies mill levy for property tax collection in calendar year 2020
- **December** District-wide pupil projections due from the Enrollment Office

#### Winter 2020

- **January 6** Budget modification requests for the FY20/21 budget sent to budget managers
- **January 15** Board non-action on mid-year budget modifications to the FY19/20 adopted budget
- **January 22** Board work session on mid-year budget modifications to the FY19/20 adopted budget
- **January 29** Board action on mid-year budget modifications to the FY19/20 adopted budget
- **January 31** Budget modification requests for the FY20/21 budget due to Budget Office
- **February 1** Revised school pupil projections due
- **February 4** FY20/21 budget modifications due for Cabinet review
- **February 11** FY20/21 budget modifications and preliminary budget development assumptions due for review to DAC Budget Subcommittee
- **February 15** Per-pupil allocation budgets due to school principals
- **March 4** Base budget allocation sheets due to department budget managers

#### Spring 2020

- **March** Human Resources Department issues school staffing allocation letters to schools
- **March 11** Board non-action on preliminary budget development assumptions
- **March 18** Board work session on preliminary budget development assumptions with DAC budget subcommittee
- **April 1** Schools return per-pupil allocation budgets to Budget and Planning Office
- **April 8** Departments return base budget allocation sheets to Budget and Planning Office
- **April 8** Board action on preliminary budget development assumptions
- **April 22** June modifications requests distributed if necessary
- **May TBD** Last day of state legislative session
- **May 1** Any June modifications to the FY20/21 budget are due
- **May 20** Projected delivery of proposed budget to the Board of Education (delivery no later than May 31) C.R.S. 22-44-108(1)(c)
- **May 25** Publish notice to the public that the proposed budget is available for review per C.R.S. 22-44-109(1)
- **May 27** Board non-action and public hearing for FY18/19 budget adoption and the following resolutions: Use of Portion of Beginning Fund Balance; Appropriation; Designation of Fund Balance; Reserves and Designations Applied to Fiscal Year Spending; Interfund Borrowing; and Student Fees, Fines, and Charges
- **June 3** Board budget work session and DAC budget subcommittee annual report presentation
- **June 10** Board action for adoption of FY 20/21 budget and all resolutions C.R.S. 22-44-105(5) and C.R.S. 22-44-105(1)(d.5)

July 1, 2020 Post Uniform Budget Summary to district's website for FY20/21 C.R.S. 22-44-105(5) and C.R.S. 22-44-105(1) (d.5)



**BUDGET**

**DEVELOPMENT**

**REVENUE**

**ASSUMPTIONS**

# Colorado Springs School District 11

## ADOPTED BUDGET ASSUMPTIONS AND OTHER INFORMATION USED TO DEVELOP THE FY2020-2021 (FY20/21) REVENUE BUDGET

The budget development assumptions described in the following pages represent the District's current expectations regarding factors that may impact the FY20/21 revenue budget.

### 1. **TOTAL PROGRAM FUNDING**

The total program funding formula determines approximately 71.5 percent of the District's general fund revenue (including the recurring mill levy override funds), which is set forth by the School Finance Act of 1994 (the Act). Each year since, legislative action has created modifications to the formula or school finance in general. An inflation factor of 1.9 percent for FY20/21 has been added to the base funding factor for FY19/20. The increase to the base and all other formula factors is projected to provide a total per pupil increase of \$280.02 that, after a state budget stabilization factor adjustment of (\$683.19), results in a net decrease of \$403.17.

The following table illustrates the preliminary per pupil funding amount for FY20/21 that was used for budget development.

#### **TOTAL PROGRAM REVENUE PER PUPIL**

	<u><b>FY19/20</b></u>	<u><b>FY20/21</b></u>	<u><b>Amount of Change</b></u>	<u><b>Percent of Change</b></u>
Per pupil funding before at-risk	\$8,492.45	\$8,659.95	\$167.50	1.97%
At-risk funding per pupil	<u>504.95</u>	<u>617.47</u>	<u>112.52</u>	<u>22.28%</u>
Total per pupil funding	\$8,997.04	\$9,277.42	\$280.02	3.11%
State budget stabilization factor	<u>(634.26)</u>	<u>(1,317.45)</u>	<u>(683.19)</u>	<u>107.71%</u>
Adjusted per pupil funding	<u>\$8,362.78</u>	<u>\$7,959.97</u>	(\$403.17)	(4.82%)

The projected per pupil amounts will be changed during the mid-year budget update process that occurs in January to reflect the actual amounts based on the District's October 1 certified funded pupil count (FPC).

The budget is based on the following school finance factors.

#### **Expected Statutory Formula per Pupil Funding Factors**

- Base funding (\$7,083.61)
- Personnel costs (90.47 percent)
- Cost of living (1.207)
- Non-personnel costs (9.53 percent)
- Size of district (1.0297)



The formula below uses these factors to calculate the per pupil amount before at-risk funding.

### **Per Pupil Funding Formula before At-Risk Funding**

$$((\text{Base Funding} \times \text{Cost of Living} \times \text{Personnel Costs}) + (\text{Base Funding} \times \text{Non-personnel Costs})) \\ \times \text{District Size Factor} =$$

### **Per Pupil Funding before At-Risk Funding**

$$((\$7,083.61 \times 1.207 \times 90.47\%) + (\$7,083.61 \times 9.53\%)) \\ \times 1.0297 \\ \underline{\underline{\$8,659.96}}$$

#### **Assumptions:**

- At-risk students are defined as those students with free lunch status
- Per pupil funding before at-risk is \$8,659.96
- Statewide average percent of at-risk pupils is 40.37 percent
- District estimated average percent of at-risk pupils is 55.80 percent
- State at-risk factor for large districts is 12.0 percent
- District at-risk factor is estimated to be 16.63 percent
- Estimated number of at-risk pupils using percent of grades 1 through 8 is 14,791.3

The assumptions for the FY20/21 budget reflect total program funding based on a pupil count using the District's projected pupil count model, a statewide at-risk student percentage of 40.37 percent, Colorado Department of Education's (CDE) estimate of assessed valuation, and the District's estimate of specific ownership tax collections for FY20/21. There is some uncertainty about each of these funding variables, but the student count variable is most likely to cause actual revenue to deviate significantly from the budgeted total program funding level. A one percent deviation between the actual student count and the projected student count (242 pupils) would cause actual revenues to fluctuate by as much as \$385,375 for FY20/21. The District projects a student full-time equivalency (FTE) level of 24,237.0 which is a 408.5 FTE decrease from the previous year's 24,645.5. The FY20/21 projection includes full day kindergarten (FDK) students as full time rather than half time as they had been counted prior to FY19/20. Because of the way kindergarten students are being counted, which is being implemented retroactively for the five years included in the declining enrollment averaging, the projected FTE increased despite a projected decrease in the actual number of students enrolled in the district.

Averaging the projected pupil count and the previous four years' actual pupil count softens the financial impact of declining enrollment. The projected and prior four years' actual pupil count will generate a funded pupil count of 26,204.5 for FY20/21. The total program funding revenue budget is based on the District's October 2020 pupil count projection. Due to state budget economic reductions, the total program funding calculation was required to be adjusted down to get the state budget to balance. This state budget stabilization factor reduction (state terminology) results in a total program reduction projection of \$34,435,600.

## Total Program Funding Calculation and Revenue Components

	District Projection Model	State Projection Model <i>Information Only</i>
Estimated funded pupil count	26,204.5	26,211.3
Estimated per pupil revenue	\$ 9,277.42	\$ 9,451.66
Total program funding	\$ 243,110,152	\$ 247,740,305
Budget stabilization reduction	(34,435,600)	(39,060,358)
Rescission	(87,481)	(87,480)
Total program funding components	\$ 208,587,071	\$ 208,592,467
<b>Property Taxes</b>		
Estimated assessed valuation	\$3,052,557,747	\$3,052,557,747
General fund mill levy	20.347	20.347
Total property taxes*	\$ 62,110,392	\$ 62,110,392
<b>Specific Ownership Taxes</b>		
Estimated FY20/21 collections	7,304,399	7,304,399
<b>Estimated State Equalization</b>		
Total program funding	<u>\$ 208,587,071</u>	<u>\$ 208,592,467</u>

\* The state formula assumes 100 percent cash collection of property tax revenues by June 30. Historically, the District only receives about 99 percent for the entire calendar year because some tax revenues become uncollectible. The District's revenue budget will exclude property tax revenue which we do not anticipate receiving during the fiscal year.

After the total program funding is determined, the amount is divided by the projected funded pupil count for October 2, 2020 to calculate the District's revenue on a per pupil basis. Total program funding is comprised of the following three revenue components: 1) property taxes, assuming 100 percent collection; 2) general fund specific ownership taxes actually received in the prior fiscal year, and 3) state equalization. The sum of FY20/21 property tax (assuming 100 percent collections), general fund specific ownership taxes received in FY19/20 and state equalization should equal the total program funding described above. However, actual total program funding could be lower or higher depending on how well the variable formula projections compare to the actual variable values. Total program funding for each school district will be adjusted by the Colorado Department of Education about mid-way through the fiscal year to reflect the actual pupil count, the actual number of students eligible for free lunch, the statewide percentage of free lunch students, the school district assessed valuation, and actual specific ownership tax revenues received in the prior fiscal year.

## 2. FUNDED PUPIL COUNT AND AT-RISK PUPIL COUNT

The preliminary funded pupil count (FPC) for FY20/21 budget development is based on the District's five-year averaging projection count of 26,204.5. The October 2, 2020 actual count, which is not the same as the FPC, will be certified to CDE by November 10, 2020. An adjustment to the total program funding will then be made based on the actual FPC and other funding formula variables such as the actual free lunch count. The results of any adjustments will be brought to the Board of Education in December 2020 or January 2021 for budget modification. The certified count is also subject to modification as a result of our own internal auditing and review, or as a result of a future audit of the October 2, 2020 pupil count by the Colorado Department of Education.

The impact of five-year pupil count averaging will cause incremental per pupil revenue amounts to vary. While the adjusted overall per pupil revenue amount for the District is \$7,959.97, the amount of new funding that would be received if one more student is added to the projected October 2, 2020 pupil FTE count of 26,204.5 is only \$1,592. This difference is due to the averaging of revenue for one pupil over five years. The positive aspect of having the pupil count averaging method available is that it smooths the lost funding due to declining enrollment that may have occurred.

Under the School Finance Act of 1994, each student in the pupil count who is enrolled in the first through eighth grade, and who is eligible to receive free lunch, is used as the basis for determining the number of at-risk students in kindergarten through grade 12. For example, the total number of free lunch students in grades one through eight is divided by the total number of all students in grades one through eight. The percent derived from this calculation is applied to the District's total number of students in kindergarten through grade 12. The number of students estimated based on the percentage method is 14,791.3 free lunch, or at-risk students. The total additional revenue generated by the at-risk factor and the number of free lunch students in the total program calculation is \$18.37 million or \$1,242 per free lunch pupil.

The following table shows estimated enrollments, funded pupil counts, at-risk counts, and charter school counts for FY20/21 and certified or audited counts for previous years:

	<b><u>Audited FY16/17</u></b>	<b><u>Audited FY17/18</u></b>	<b><u>Audited FY18/19</u></b>	<b><u>Certified FY19/20</u></b>	<b><u>Adopted FY20/21</u></b>
At-risk grades K-12 using percent method	<u>14,941.0</u>	<u>15,020.0</u>	<u>14,814.0</u>	<u>13,737.5</u>	<u>14,791.3</u>
Total October 1 FTE pupil count	<u>25,672.0</u>	<u>25,248.5</u>	<u>25,215.0</u>	<u>24,645.5</u>	<u>24,237.0</u>
Non-charter funded pupil count	25,144.2	24,804.2	24,240.4	25,162.8	24,629.5
Charter schools funded pupil count	<u>1,836.0</u>	<u>1,823.5</u>	<u>1,771.0</u>	<u>1,553.0</u>	<u>1,575.0</u>
Total funded pupil count	<u>26,980.2</u>	<u>26,627.7</u>	<u>26,405.4</u>	<u>26,715.8</u>	<u>26,204.5</u>

### **3. ASSESSED VALUATION, PROPERTY TAX MILL LEVY, AND PROPERTY TAX**

The \$3,052,557,747 assessed valuation upon which property taxes are levied and collected during calendar year 2021 is anticipated at this time to be an increase of 0.85 percent above the 2020 level of \$2,026,822,100.

The assessed valuation of property in Colorado is related to the 1982 Gallagher Amendment. This amendment balances residential and commercial tax growth. The county assessed valuation must be maintained at a 45 percent residential and at a 55 percent proportion for all other property (mainly commercial). For example, the appraised value of residential property may increase by eight percent but the assessment rate may decline by 13 percent to maintain the proportion of 45 percent residential and 55 percent other property.

There is potential for the assessed valuation to go up or down prior to the final calculation in December 2020. In the month of May taxpayers can protest their assessed valuation. A final decision on an appeal could be as late as December 2020. Also, business personal property tax reports are not due until June 2020, which effects the commercial property assessed valuation.

The general fund mill levy is established in accordance with state statutes and constitutional limitations and may be adjusted to compensate for tax credits, abatements, and omissions under those legal restrictions. For purposes of developing the FY20/21 budget, the school finance general fund mill levy for property tax to be collected in 2021, exclusive of any levy for tax abatements, is anticipated to be 20.347 mills. In addition, a levy of .574 mills for tax abatement and credit recovery is anticipated to bring the total general fund levy to 20.921 mills.

Property tax revenue for the District's fiscal year budget is actually collected in two different calendar years. The property tax revenue estimate for FY20/21 is based on the anticipated tax collections from September 2020 through August 2021. Additionally, the property tax revenue estimate is adjusted for estimated uncollectible taxes. This method of budgeting property tax revenues is in compliance with generally accepted accounting principles (GAAP). All other tax revenue budgets (specific ownership tax) are based on collections anticipated to be received during the fiscal year (July 1 to June 30).

#### **4. PROPERTY TAX COLLECTION RATE**

The property tax revenue during FY20/21 will consist of collections for both 2019 taxes due in 2020 but paid after August 31, 2020, plus 2020 taxes due in 2021 and paid prior to September 1, 2021. A collection rate of less than 100 percent means that the District will not receive the full amount of the property tax revenue levied for the year. The District's projected FY20/21 property tax revenues will be based on a 99 percent property tax collection rate. This projected collection rate is equal to the average of the prior fiscal year's actual collection rate and any anticipated change due to economic factors in Colorado Springs.

#### **5. DELINQUENT PROPERTY TAXES AND PROPERTY TAX ABATEMENTS, CREDITS, AND REFUNDS**

Delinquent property taxes are taxes which were payable in earlier years but were collected by the county treasurer during the current year. Estimated delinquent tax revenues are \$160,000 for FY20/21. Abatements, credits and refunds are granted to taxpayers based on successful appeal for reversal of taxes paid in prior years. Current state statutes require the county to rebate the current year's taxes and possibly the preceding year's taxes for all successful tax protests. The effect of these rebates cause a reduction of revenue to the District, projected at \$377,574 for FY20/21.

#### **6. SPECIFIC OWNERSHIP TAXES**

Specific ownership tax (S.O.T.) revenues are generated primarily through a state mandated tax collected by the county treasurer when motor vehicles are registered each year. These tax revenues are distributed among local governmental agencies based on the percentage of the total property tax warrants attributed to each agency. A portion of the general fund S.O.T. is a component of the total program funding formula described in the School Finance Act. The Act also exempts the S.O.T. generated by bond redemption mill levies and mill levy overrides from the total program funding formula. All but \$1,006,000 of S.O.T. revenue generated by the bond redemption mill levy and mill levy override is recorded in the general fund. The capital reserve capital projects fund is recording \$1,006,000 of S.O.T. collected on mill levies related to debt.

## 7. DEFINITION OF FY19/20 MID-YEAR BUDGET

In the budget document, whenever amounts are identified as FY19/20 mid-year budget it should be understood to mean the adopted FY19/20 budget plus or minus modifications approved by the Board of Education. This process takes place during the months of December and/or January at a regular board of education meeting in which the adopted budget is adjusted to reflect the certified mill levies based on the final assessed property valuation, the audited beginning fund balances and total program funding based on the certified pupil count.

## 8. REVENUE ALLOCATED TO OTHER FUNDS

**Capital reserve capital projects fund and risk management fund allocations** - State law had required that a minimum \$298 per pupil and a maximum not to exceed \$800 per pupil of the total program funding be allocated to support the capital reserve capital projects fund and/or the risk management fund. Due to state economic shortfalls the state removed this mandate beginning with the 2009/2010 fiscal budget year. In an effort to address its capital and risk insurance needs, the District continued to budget the \$298 per student allocation until FY13/14 when the allocation was reduced due to budget reductions. The total allocation for FY20/21 is \$6,416,000. Of the total allocation, \$2,916,000 will be allocated to the risk management fund and \$3,500,000, allocated to the capital reserve capital projects fund.

### **Capital Reserve Capital Projects Fund and Risk Management Fund Allocation History**

(Total Amounts in \$000s)

	<u>Actual FY16/17</u>	<u>Actual FY17/18</u>	<u>Actual FY19/20</u>	<u>Mid-Year FY19/20</u>	<u>Adopted FY20/21</u>
<b>Capital reserve capital projects fund allocation</b>					
Total amount	\$5,548	\$4,564	\$4,500	\$4,500	\$3,500
Per pupil	\$181	\$184	\$182	\$180	\$142
<b>Risk management fund allocation</b>					
Total amount	\$2,474	\$2,482	\$2,416	\$2,916	\$2,916
Per pupil	\$98	\$100	\$98	\$117	\$118
<b>Non-charter funded pupil count (FPC)</b>	25,144.2	24,804.3	24,634.4	25,001.7	24,629.5

**Preschool Fund Allocation** - This allocation is a reduction of the general fund equalization revenue and is shown as revenue in the preschool fund. The allocation is based on the per-pupil funding amount of \$7,968. The number of slots approved for FY20/21 is 978 or 485 FTE. Projected funding for FY20/21 is \$3,864,480.

## 9. CHARTER SCHOOL REVENUE TRANSACTIONS

Following is a list of revenue transactions in the general fund related to six charter schools:

### Funds Given to Charter Schools

Total program revenue	\$12,818,983
Mill levy override funding	4,422,221
Special education categorical	171,815
English language categorical	200,662
Impact aid revenue	<u>11,000</u>
Total	\$17,464,681

### Funds Received from Charter Schools

Charter school buyback services	\$629,795
Charter school administration fees	<u>253,066</u>
Total	\$882,861

## 10. INTEREST EARNINGS

Interest income revenue budgets are mainly based on prior history of interest revenue earned and interest rates.

	<u>Actual FY16/17</u>	<u>Actual FY17/18</u>	<u>Actual FY18/19</u>	<u>Mid-Year FY19/20</u>	<u>Adopted FY20/21</u>
General fund	\$193,706	\$491,200	\$918,075	\$500,000	\$200,000
Capital reserve/capital projects fund	60,006	117,800	365,131	250,000	100,000
Bond redemption fund	158,915	200,664	238,001	150,000	50,000
Risk management fund	17,436	30,641	68,922	55,400	48,803
Risk related activities fund	405,895	765,551	425,376	56,000	15,000

## 11. CATEGORICAL STATE REVENUES

In accordance with Colorado statutes, the state partially reimburses school districts for a portion of total allowable expenses related to transportation of students to and from school, special education programs, career and technical education programs, gifted and talented programs, and English language proficiency programs (ELPA). State reimbursement levels fluctuate as school district reimbursable costs change across the state from year to year. It is extremely difficult to predict how statewide district costs, in aggregate, will change. For FY20/21, District 11 anticipates a small decrease in reimbursement rates in effect from FY19/20.

### Categorical Revenue from State Sources

	<u>Actual FY16/17</u>	<u>Actual FY17/18</u>	<u>Actual FY18/19</u>	<u>Mid-Year FY19/20</u>	<u>Adopted FY20/21</u>
Career and technical education	\$391,754	\$794,118	\$593,141	\$751,861	\$751,861
Special education <sup>1</sup>	4,534,010	4,486,575	4,590,805	5,098,823	4,500,000
ELPA	361,583	423,837	442,893	456,518	456,518
Gifted and talented	257,419	259,173	257,560	249,540	249,540
Transportation	<u>1,033,379</u>	<u>1,115,207</u>	<u>1,092,419</u>	<u>1,198,805</u>	<u>700,000</u>
Total	<u>\$6,578,145</u>	<u>\$7,078,910</u>	<u>\$6,976,818</u>	<u>\$7,755,547</u>	<u>\$6,657,919</u>

<sup>1</sup>Legislation passed during the 2006 session changed the method of calculating the special education categorical revenue. The new method provides \$1,250 for all children with disabilities reported on the December 1 special education pupil count of the prior year. In addition \$6,000 per child for a percentage of children with more significant disabilities is provided. The percentage will be determined annually by CDE on available dollars.

### 12. FEDERAL REVENUES – IMPACT AID

The District receives federal impact aid assistance (Public Law 81-874) annually for students whose parents are connected to the federal government through either employment and/or residence. The military is the most common “874” connection found in District 11. Revenue received in the fiscal year is based on the prior year’s count of eligible students.

Federal impact aid funds can fluctuate not only due to the number of students eligible to be counted but also whether or not the student has special needs. Special needs students are reimbursed at a higher rate. Also, the federal government allocates the payment due to the entities over various years. For example, although the number of eligible students declined in FY18/19 the revenue was high because remaining funds from a prior year were authorized to be disbursed by the federal government.

	<u>Actual FY16/17</u>	<u>Actual FY17/18</u>	<u>Actual FY18/19</u>	<u>Mid-Year FY19/20</u>	<u>Adopted FY20/21</u>
Students (prior year’s count)	1,454	1,655	1,517	1,331	1,331
Revenue amount	\$265,662	\$251,462	\$259,203	\$200,000	\$200,000

Another federal revenue received is for the Junior Reserve Officers’ Training Corps (JROTC). The federal government will reimburse the District 50 percent of a minimum pay amount (excluding benefits) established by the government agency. Since the District pays 100 percent of benefits and exceeds the minimum amount required to pay the personnel, the District reimbursement rate is approximately 37 percent. The estimated revenue is \$229,600.

### 13. SENATE BILL 428, EXCESS COST REVENUE

State statutes allow reimbursement for excess program costs for certain out-of-district students with disabilities being serviced by District 11. Eligible costs may be billed to the students’ home district. The District has budgeted one out-of-district student. The FY20/21 revenue level is anticipated to be \$35,000.

#### **14. TUITION**

Summer school revenues come from two different summer programs: the high school “for credit” program and the Digital School program. Summer school tuition for students in grades nine through 12 is charged at a rate expected to make the program self-supporting. These students take classes for high school credit. For FY20/21 the high school summer school tuition is anticipated to be approximately \$22,000 and the Digital School’s summer program \$10,000.

#### **15. RENTAL REVENUES**

Rental revenues include two types of rental receipts – 1) rental receipts from childcare providers and 2) rental receipts from use of school facilities.

Childcare rental revenue is distributed to the school that is sharing its facility with a childcare provider based on 65 percent of the revenue received. Revenues are distributed to the schools twice a year. Childcare revenue for FY20/21 is estimated to be \$116,700, which is based on current year activity.

Facility rental revenue is distributed to the school after all costs of administrating the facility rental program have been taken into account. The revenues are distributed to the schools twice a year. Facility rental revenue is estimated to be \$100,000, which is also based on current year activity.

#### **16. INDIRECT COST REVENUE**

Effective with the FY07/08 budget, the grants administration program costs and indirect revenue collected on grants is recorded in the general fund. The grants administration program and other central support indirect costs (human resources, budgeting, accounting, payroll, etc.) should be funded by the indirect cost revenue generated by grant expenditures. The revenue is based on a restricted indirect rate percentage that is applied to grant expenditures each year. The rate is provided by CDE in April of each year for use on the upcoming year’s grant applications. This rate is calculated according to the federal government rules and is audited by the federal government. The projected indirect cost revenue will be less than anticipated if the estimated expenditures do not occur and more revenue may be received if there are more than anticipated expenditures. The FY20/21 indirect rate is 6.00 percent.

#### **17. OTHER REVENUES**

The District records event fees for revenue collected for events such as the science fair or for regional events such as the Young Peoples’ Art Exhibition held at the Colorado Springs Fine Arts Center. These events fees are estimated at \$12,865 for FY20/21.

Day care revenue, estimated to be \$184,590, is generated from funds received from the El Paso County Department of Human Services and from district staff whose children attend the day care center. The Department of Human Services provides funding for children of students who are attending school. The revenue from the day care center covers all of the costs associated with running the program.

Wireless tower rent is revenue received from wireless service vendors who pay the District a fee to have their towers placed on District property. Annual revenue is approximately \$130,382.



**18. BEGINNING FUND BALANCE, ASSIGNED, COMMITTED, RESTRICTED, OR UNASSIGNED**

Beginning fund balances are projected conservatively in a manner to comply with generally accepted accounting principles (GAAP). Except for the general fund, all funds reflect GAAP accounting for salary accruals. The general fund is on a budgetary basis of accounting. This means that the District has some unfunded salary expenditures. In FY1999 and FY2000 the District passed resolutions to unfund \$8,316,000 of general fund accrued salary.

The July 1, 2020 beginning fund balance projections are based on the first nine months of actual revenues and expenditures and estimates of the final three months for FY19/20. Audited fund balance adjustments will be made in December 2020/January 2021 during the mid-year budget update process.

Budgeted general fund beginning fund balances include a relatively large amount of restricted, committed, or assigned reserves and carry forwards which are required by law. Committed and assigned reserves and carry forwards are established by the Board of Education. The portion of beginning fund balance that is not restricted by law or committed is available for expenditure at the discretion of the Board of Education. Pursuant to state statute, the school board must approve by resolution the amount of fund balance to be used, the purpose for which the expenditure is needed, and the District's plan to ensure that the use of beginning fund balance will not lead to an ongoing deficit.

The FY20/21 general fund projected beginning fund balance is planned as shown in the following table:

<b><u>Assigned</u></b>	
Instructional supply carryover	\$2,500,000
Non-Instructional supply carryover	1,200,000
Encumbrance carryover	<u>1,500,000</u>
Subtotal of assigned amounts	5,200,000
<b><u>Restricted</u></b>	
TABOR emergency reserve	5,307,087
Multi-year obligations	<u>250,000</u>
Subtotal of restriction amounts	5,557,087
<b><u>Unassigned</u></b>	
Unanticipated revenue	150,000
Total estimated free fund balance used as a resource	<u>28,993,109</u>
Estimated total fund balance at June 30, 2020	<u>\$39,900,196</u>

The capital reserve capital projects fund beginning fund balance will include previously appropriated monies for projects or expenditures that are in process and were not completed during FY19/20 but are planned for completion during FY20/21. State law does not permit monies from the capital reserve capital projects fund or the risk related activity fund to be transferred to other funds. Monies from either of these funds may, however, be transferred between each other (capital reserve capital projects fund to the risk related activities fund and/or vice versa).

**19. RISK MANAGEMENT FUND**

The risk management fund was created in FY06/07. Previously the risk insurance transactions were recorded in the risk related activities fund, an internal service fund, along with all employee health, vision and dental insurance costs. The risk insurance transactions include vehicle insurance, workers' compensation, general liability, and errors and omissions insurance. These types of insurances are funded from an allocation of total program. Since the risk related activities fund is an internal service fund, which means revenues have to come from user charges not an allocation, it was determined that the risk insurance transactions needed to be set up in a different fund. This change in fund type follows generally accepted accounting procedures and is implemented according to the CDE's chart of accounts. Total operating transfer from the general fund is \$2,916,000.

**20. COLORADO PRESCHOOL FUND**

Revenues recorded in the Colorado Preschool Program (CPP) fund are based on the number of full-time equivalency (FTE) preschool slots approved by CDE times the per-pupil operating amount. For FY20/21 the amount of funding for the preschool portion of the fund is \$3,864,480, a decrease of \$196,988 from FY19/20. The preschool fund records transactions related to the administration and day-to-day operations of the District's preschools.

**21. FOOD SERVICE FUND**

The food service fund provides complete food services for District 11, which includes National School Lunch Program (NSLP), National School Breakfast Program (NSBP), After-School Snack Program, Summer Food Service Program (SFSP), and catering for school and District 11 functions. Beginning FY14/15, this fund moved from an enterprise fund to a special revenue fund. An internal District 11 leadership team manages the fund's overall program. All products and services are delivered through the use of District 11 resources and produced in kitchens throughout the District

The meal costs for FY20/21 will remain the same as they were in FY19/20. The meal costs to students are as follows:

Elementary Lunch	\$2.65
Middle School Lunch	\$2.80
High School Lunch	\$3.05
Elementary Breakfast	\$1.50
Middle and High School Breakfast	\$1.60

**22. DESIGNATED PURPOSE GRANTS FUND**

Currently, the District expects to receive approximately \$52 million during FY20/21 in governmental designated purpose grants, excluding unexpended carryover from prior year funding. This large increase from the prior fiscal year is being driven by federal stimulus funds to help districts cope with the global pandemic we are experiencing.

## **23. MILL LEVY OVERRIDE**

In November 2000 and then again in November of 2017, the taxpayers of the District approved a property tax increase for operational and capital construction costs, which are called mill levy overrides. For FY20/21 the estimated property tax collections are approximately \$71 million.

In order to bring the maximum amount of accountability to the tax increase, the District has implemented the following measures:

- Mill levy override spending plan to restrict expenditures to authorized purposes.
- Creation of a mill levy override governance plan addressing the governance details related to the ballot initiatives.
- Creation of a mill levy override fund to separately account for revenues and expenditures.
- Creation of a citizens' oversight committee to monitor spending and results.

The District has developed a program implementation plan for each of the authorized points of both spending plans detailing cost structures, program description, program budget, and authorized FTE.

## **24. BOND REDEMPTION FUND**

The bond redemption fund was created to account for resources that will be used to service general long-term debt. Generally Accepted Accounting Principles (GAAP) recommend the use of a debt service fund to account for the restricted portion of property tax used to finance principle and interest payments on all general obligation bonds.

General Obligation bond debt service requirements for FY20/21 are as follows:

**Series 2006-B** – General Obligation Refunding Bonds in the original amount of \$38,320,000 issued on September 14, 2006 due in varying installments through December 1, 2021, with an average coupon rate of 5.18 percent. FY20/21 payment: Principal – \$7,610,000 and Interest – \$619,763.

**Series 2012** – General Obligation Refunding Bonds in the original amount of \$8,400,000 issued on May 3, 2012 due in varying installments through December 1, 2022, with an average coupon rate of 2.71 percent. FY20/21 payment: Principal – \$530,000 and Interest – \$1,358,825.

**Series 2013** – General Obligation Refunding Bonds in the original amount of \$84,085,000 issued on January 30, 2013 due in varying installments through December 1, 2030, with averaging coupon rate of 3.94 percent. FY20/21 payment: Principal – \$60,000 and Interest – \$2,500,600.

## **25. CAPITAL RESERVE CAPITAL PROJECTS FUND**

The capital reserve fund was originally established as a special revenue fund by state statute with the primary source of funding being a per pupil allocation of \$193 per pupil from the School Finance Act total program funding revenue (see assumptions #1 and #8). With a change in state statute and the elimination of the mandated total program funding, this fund was moved from its identity as a special revenue fund type into a capital projects fund type. This was in accordance with Government Accounting Standards Board Statement No. 54 (GASB 54). The District will continue, through its own policy, to maintain a funding allocation dependent on budgetary constraints. The total allocation for FY20/21 will be \$3,500,000.

Other revenues recorded in the capital reserve capital projects fund include charter school revenues, interest earnings, specific ownership taxes, rental revenue, and land fees paid by developers. These resources are used to fund projects in compliance with state statutes and will generally be used to fund capital plan projects. The general fund also transfers in \$522,439 to cover the annual debt service requirements for the Adams Elementary lease Certificates of Participation. In addition, the Mill Levy Override fund transfers in \$10,955,000 for its annual Capital Improvement plan as detailed in the MLO Spending Plan.

## **26. RISK RELATED ACTIVITIES FUND**

The risk related activities fund, an internal service fund, was established in 1993 to enhance management of the District's self-insurance program costs and reserve levels. This fund records employee health, vision, and dental insurance costs. The user fees come from employee deductions and district contributions.

## **27. PRODUCTION PRINTING FUND**

The production printing fund is operated as an internal service fund in accordance with governmental accounting principles. Revenues reflected in the fund are generated primarily from charges for services to schools and departments within the District. Some printing work is also done for other school districts and governments in the Pikes Peak area which helps cover the fixed costs of the fund.

## **28. PRIVATE PURPOSE TRUST FUND**

These are funds that the District holds as a fiduciary agent. Revenues are held in trust for a specific purpose as laid out in a trust agreement. The specific purpose is not related to school district operations and the principal may be expendable or non-expendable depending on the trust agreement.

## **29. TRANSFERS TO OTHER FUNDS**

Transfer of resources from one fund to another is shown as a transfer-out in the non-operating revenue budget of the originating fund and as a transfer-in in the non-operating revenue of the receiving fund. Transfers-in are accounted for as revenue under other sources and uses of the financial statement presentation. Amounts anticipated at this time to be transferred from the general fund to the receiving fund are shown in the following table.

<b><u>Fund</u></b>	<b><u>Actual FY16/17</u></b>	<b><u>Actual FY17/18</u></b>	<b><u>Actual FY18/19</u></b>	<b><u>Adjusted FY19/20</u></b>	<b><u>Adopted FY20/21</u></b>
Capital reserve/projects fund	\$5,767,718	\$7,463,311	\$6,095,845	\$5,655,728	\$4,022,439
Grant program support	181,235	160,251	658,015	156,928	-
Food service fund	117,000	288,531	-	-	-
Risk-related activities fund	1,000,000	-	-	3,000,000	3,000,000
Risk management fund	<u>2,606,780</u>	<u>2,582,349</u>	<u>2,542,150</u>	<u>3,025,063</u>	<u>3,029,748</u>
Total	<u>\$9,672,733</u>	<u>\$10,494,442</u>	<u>\$9,297,010</u>	<u>\$11,837,692</u>	<u>\$10,052,187</u>

**BUDGET**

**DEVELOPMENT**

**EXPENDITURE**

**ASSUMPTIONS**

**Colorado Springs School District 11**  
**ADOPTED BUDGET ASSUMPTIONS AND OTHER INFORMATION**  
**USED TO DEVELOP THE FY2020/2021 EXPENDITURE BUDGET**

The budget development assumptions described in the following pages represent, in many budget areas, the District's current expenditure plans for fiscal year 2020-2021 (FY20/21).

**EXPENDITURES**

**1. SALARIES AND WAGES**

Wage and benefit levels must be approved by the Board of Education after being developed with employee groups through interest based bargaining and/or meet and confer processes. Line item expenditure budgets will reflect incremental adjustments for wage and benefit modifications resulting from contract negotiation and/or meet and confer processes. The following table illustrates the amounts given to the employee groups and approved by the Board:

**FY20/21 Chargeable Annual Costs Only**

	<u>Teachers</u>	<u>Education Support Professionals</u>	<u>Administrators and Non-Teacher Professionals</u>	<u>Total</u>
Recurring	\$4,467,116	\$1,550,554	\$660,972	\$6,678,642
Non-recurring	<u>1,812,000</u>	<u>891,300</u>	<u>296,700</u>	<u>3,000,000</u>
Total	<u>\$6,279,116</u>	<u>\$2,441,854</u>	<u>\$957,672</u>	<u>\$9,678,642</u>

Of the \$9,678,642 employee compensation increase, \$747,840 is from increases in the required employer contribution to PERA. Insurance premium increases totaled \$2,475,313. This will be partially offset by a shift in the percentage of premiums covered by the District versus the employees for various categories of insurance.

**2. EMPLOYEE BENEFITS**

The District provides funding for several mandatory and district sponsored employee benefit plans. The mandatory plans include participation in the Public Employees Retirement Association of Colorado and the federal Medicare insurance program.

**PERA**

As a result of legislation, the District contribution rate to PERA is 20.9 percent of each employee's qualifying compensation with employees contributing 10 percent.

**Medicare Insurance Tax**

In accordance with federal law, a Medicare insurance charge of 1.45 percent is paid by the District on salary for individuals hired after March 31, 1986. Employees also have 1.45 percent deducted from their salary as required by law. More than 99 percent of the total general fund payroll is presently subject to the Medicare insurance tax.

### Benefit Plans

The District sponsored employee benefit plans for which district funding is provided include medical and dental insurance as well as vision and term life insurance. The District currently pays 75 percent of each employee's medical premium for employee only coverage and 70 percent of family and dependent coverage. The District pays 75 percent of the employee only coverage for the vision and dental plans. 100 percent of life insurance is paid for by the District. Both short-term disability (STD) and long-term disability (LTD) are fully paid for by the employee. Employees are offered supplemental life insurance, which is paid for by participating employees.

The Risk Related Activity Department manages all of the District sponsored plans. The department uses a combination of self-insurance and the purchase of stop loss and specialty coverage insurance to effectively control benefit costs to the District and its employees without sacrificing the quality of benefits offered to employees.

General fund fringe benefit budget line items (object 0200XX) are calculated for each individual program and job classification based on the actual benefits for employees assigned to the program.

### Unemployment

The District pays 100 percent of the unemployment costs since that is less expensive than paying for unemployment insurance.

### Mileage Allowance

Some positions in the District are entitled to a mileage allowance. This allowance was first implemented for principals, assistant principals, and student personnel coordinators in FY97/98. Through the years, additional positions have been added to the list of those eligible for the allowance. Those eligible for a monthly mileage allowance receive the funds in their paycheck and do not submit for mileage reimbursement. The mileage allowance covers travel within the five-county area, which includes El Paso, Teller, Douglas, Pueblo, and Fremont counties.

## **3. SALARY AND BENEFIT ACCRUAL**

Accounting for expenditures only when cash payments are actually made is known as the "cash accounting method." Use of this method does not record all of the legal liabilities that are incurred during a fiscal period. The "accrual accounting method" requires entities to record expenses when legal liabilities are incurred, not when cash payments are actually made. Generally accepted accounting principles (GAAP) require local governments to use the modified accrual accounting method. By using this method, the budget provides for full funding of salary and benefit accruals. Historically, the District has budgeted on the GAAP basis for salary and benefit accruals. During FY98/99 and FY99/00, in accordance with Colorado law, the District liquidated a portion of its salary and benefit accrual balance for operating uses. The general fund budget for salaries and benefits is now based on the budgetary basis of accounting.

Liabilities for compensated absences (sick leave, vacation, professional, and personal leaves) are accrued in accordance with Governmental Accounting Standards Board (GASB) Statement 16. Liabilities for these benefits are accrued to the extent required by board of education approved agreements, resolutions or policies and are reported in the District's comprehensive annual financial report (CAFR) each year.

#### **4. POST-EMPLOYMENT BENEFITS**

This expenditure category is budgeted in two separate program codes: 009TR for employees subject to the Colorado Springs Education Association master agreement and 29500, which includes all administrators, non-teaching professionals, and educational support professionals (ESP). These budgets are adopted at levels that will support payment to individuals after they retire as required by board of education approved agreements, resolutions, and retirement incentive plans. Typically, these costs include retirement incentive payments, which pay for 75 percent of accumulated unused sick leave, district contributions toward health insurance for eligible teachers and ESP retirees, and pay for unused vacation leave when applicable.

Currently, the general fund pays retirement incentive payments for most of the eligible employees regardless of whether the employee was paid from the general fund during all of their employment. Other funds that pay for their own post-employment benefits are the proprietary funds.

#### **5. GENERAL FUND STAFFING**

The budget includes resources necessary to meet board policy regarding instructional staffing and other levels necessary for maintaining or improving instructional and non-instructional support service effectiveness and efficiency. The tables for the FY20/21 budget include all board of education approved staffing changes after the FY19/20 adopted budget plus approved changes for FY20/21. These tables can be found under the Staffing Tab in the Information Section of this document.

#### **6. INSTRUCTIONAL SUPPLIES AND EQUIPMENT**

Legislation for FY09/10 eliminated the requirement that school districts budget a minimum per pupil amount each year. Legislation passed in 1997 had required the minimum per pupil amount to increase by the same percentage that is added to the base-funding amount. The District however continues to provide budget for instructional supplies and equipment at an amount that exceeds the \$184 per pupil last mandated by the state for FY08/09. Qualifying expenditures include direct classroom supplies and equipment and other instructional purposes, such as field trips and instructional equipment repair. Costs that are associated with staff development, special education, vocational education, or other state reimbursed programs are excluded from the calculation. The District's general fund expenditure history is as follows:

	<b><u>Actual</u></b> <b><u>FY17/18</u></b>	<b><u>Actual</u></b> <b><u>FY18/19</u></b>	<b><u>Budget</u></b> <b><u>FY19/20</u></b>	<b><u>Adopted</u></b> <b><u>FY20/21</u></b>
Purchased services	\$5,052,901	\$4,818,508	\$4,171,853	\$4,964,898
Supplies	4,030,127	4,295,510	4,073,013	5,040,487
Equipment	1,550,530	3,187,611	2,732,161	2,315,969
Other	<u>288,624</u>	<u>380,744</u>	<u>1,060,593</u>	<u>1,026,312</u>
Total expenditures	\$10,922,182	\$12,682,373	\$10,977,027	\$13,347,666
Projected carryover on July 1			<u>2,300,000</u>	<u>3,500,000</u>
<b>Total amount</b>	<b><u>\$10,922,182</u></b>	<b><u>\$12,682,373</u></b>	<b><u>\$13,277,027</u></b>	<b><u>\$16,847,666</u></b>

**Note:** The estimated number of charter school students is subtracted from the funded pupil count for purposes of calculating the budget allocation to other instructional purposes accounts.



**Per Pupil Allocation for Instructional Supplies, Materials, Equipment and Copier Maintenance**

	<b><u>Actual FY17/18</u></b>	<b><u>Actual FY18/19</u></b>	<b><u>Budget FY19/20</u></b>	<b><u>Adopted FY20/21</u></b>
Elementary schools	\$ 87.50	\$105.00	\$105.00	\$105.00
Middle schools	93.00	112.00	112.00	112.00
High schools	101.00	121.00	121.00	121.00

**7. BUDGET ALLOCATIONS TO SCHOOLS FOR NON-INSTRUCTIONAL SUPPLIES**

	<b><u>Actual FY17/18</u></b>	<b><u>Actual FY18/19</u></b>	<b><u>Budget FY19/20</u></b>	<b><u>Adopted FY20/21</u></b>
Elementary schools	\$258,119	\$308,822	\$328,119	\$438,632
Middle schools	163,978	178,784	178,598	224,902
High schools	186,016	200,981	198,414	253,839
Other programs	<u>25,518</u>	<u>42,795</u>	<u>63,387</u>	<u>48,097</u>
Total expenditures	\$633,631	\$731,382	\$768,518	\$965,470
Carryover on July 1			<u>1,200,000</u>	<u>1,300,000</u>
Totals	<u>\$633,631</u>	<u>\$731,382</u>	<u>\$1,968,518</u>	<u>\$2,265,470</u>

**8. BUDGET ROLLOVERS**

All budget line items that are classified as qualified instructional supplies and equipment (compliance accounts) are rolled over from one year to the next. This includes all school instructional and instructional support accounts. Principal's office accounts (program 24110) that are unused at the end of the year are also rolled over. Schools' unused custodial and post-secondary accounts are not rolled over. The FY20/21 budget assumes unused funds will be \$2.5 million in instructional accounts and \$1.3 million in non-instructional accounts.

**9. UTILITY RATES**

Total utility expenditures are impacted by both consumption and rate changes. The FY20/21 budget is developed based on consumption trends, rate expectations and consideration of the District's energy conservation program, which continues to make an impact on the energy consumption across the District. The District purchases most of its utilities from Colorado Springs Utilities (CSU). However, the District is currently purchasing natural gas on the open market from Centerpoint Energy Services in order to achieve natural gas rate savings.

	<b><u>Actual FY17/18</u></b>	<b><u>Actual FY18/19</u></b>	<b><u>Budget FY19/20</u></b>	<b><u>Adopted FY20/21</u></b>
Natural Gas	\$822,473	\$1,011,854	\$1,095,086	\$1,073,677
Electricity	3,176,357	3,209,141	3,367,608	3,377,687
Water	987,876	1,006,132	1,095,890	1,100,815
Waste removal	130,066	136,583	151,207	152,883
Stormwater	-0-	141,827	153,736	153,736
Trash	<u>203,864</u>	<u>203,142</u>	<u>235,000</u>	<u>235,000</u>
General fund payment	<u>\$5,320,636</u>	<u>\$5,708,679</u>	<u>\$6,098,527</u>	<u>\$6,093,798</u>

## **10. DISTRICT SECURITY**

Security staffing is currently 63 FTE, including 45 campus security officers for middle schools and high schools, 12 security officers, one security investigator, two security coordinators, one manager of security operations, and 2 FTE clerical support staff. Funding provides a Colorado Springs police school resource officer at each district high school and one roving school resource officer.

## **11. MAINTENANCE AND CUSTODIAL SUPPORT**

While the District still faces a significant backlog of work orders and deferred maintenance, the need to increase funding in this area is competing with other needs in the District within the constraints of scarce resources. Generally, new construction and large capital maintenance projects in excess of \$25,000 will be accomplished with funds in the capital reserve capital projects fund. All maintenance funds will be planned for expenditure toward the backlog, deferred maintenance, or preventative maintenance. Emergency repairs, as they arise, will require funding support from other budget areas or the District's contingency and/or emergency reserves.

## **12. STATE AUDIT ADJUSTMENTS**

The Colorado Department of Education annually audits the funded pupil count, state equalization, the pupil transportation reimbursement claim, the Exceptional Children's Educational Act, state reimbursements for pupils in state institutions and/or residential child care facilities, and for state reimbursements under the English Language Proficiency Act. Final results of the October 1, 2019 funded pupil count audit have not been completed at this time. If the completed audit shows an over collection of state revenues, the general fund contingency reserve can be used to support any repayment.

## **13. UNASSIGNED FUND BALANCE**

The total FY20/21 adopted budget was prepared with an estimated unassigned general fund contingency reserve budget of \$22,927,555. This amount equals 7.9 percent of total general fund resources. This undesignated contingency reserve is to be used in conjunction with other budget modifications as a response to unexpected revenue shortfalls, rescission (mid-year reduction of state funding), or expenditure levels in excess of those budgeted.

## **14. ASSIGNED, COMMITTED, AND RESTRICTED FUND BALANCE**

Amendment One (Article X, Section 20 of the Colorado Constitution) requires the maintenance of an emergency reserve for FY20/21 at least equal to three percent or approximately \$5.3 million of the District's fiscal year spending. These emergency reserves may be utilized for declared emergencies that specifically exclude economic conditions, revenue shortfalls, or salary or fringe benefit increases.

The budget designates the following reserves (actual amount determined by final audit):

Description	Estimated Amount	Required by Amendment 1 or other laws
<b><u>Assigned</u></b>		
Encumbrance carryover	984,722	No
Strategic plan	208,775	No
Time sheet system	142,500	No
Unanticipated revenues	150,000	No
<b><u>Committed</u></b>		
TABOR Refund Reserve	1,000,000	No
<b><u>Restricted</u></b>		
Multi-year obligations	135,000	Yes
TABOR reserve	<u>5,307,087</u>	Yes
Total assigned and restricted fund balance	<u><u>\$7,928,084</u></u>	

**Note:** Other assignments may be established by the Board of Education when deemed to be in the best interest of the District. An encumbrance carryover of \$984,722 is set aside for budgeting purposes.

## 15. **DISTRICT 11 SCHOOL CALENDAR**

The budget reflects costs associated with a teacher contract of 185 days. The contract includes 170 elementary student contact days, which includes two parent-teacher-student conference days. Secondary student contact days number 173, which includes two days for parent-teacher-student conferences.

## 16. **BOND REDEMPTION FUND**

The District issues general obligation bonds for the purpose of (i) financing the construction of new school buildings; (ii) paying the cost of enlarging, improving, remodeling, repairing and making additions to existing District facilities; (iii) equipping or furnishing district facilities, particularly with technological improvements; (iv) payment for the acquisition of land; and (v) payment of bond issuance costs.

General Obligation bond debt service requirements for FY20/21 are as follows:

**Series 2006-B** – General Obligation Refunding Bonds in the original amount of \$38,320,000 issued on September 14, 2006 due in varying installments through December 1, 2021, with an average coupon rate of 5.18 percent. FY20/21 payment: Principal – \$7,610,000 and Interest – \$619,763.

**Series 2012** – General Obligation Refunding Bonds in the original amount of \$8,400,000 issued on May 3, 2012 due in varying installments through December 1, 2022, with an average coupon rate of 2.71 percent. FY20/21 payment: Principal – \$530,000 and Interest – \$1,358,825.

**Series 2013** – General Obligation Refunding Bonds in the original amount of \$84,085,000 issued on January 30, 2013 due in varying installments through December 1, 2030, with averaging coupon rate of 3.94 percent. FY20/21 payment: Principal – \$60,000 and Interest – \$2,500,600.

## **17. RISK MANAGEMENT FUND**

Expenditures related to the management of risk (i.e., insurance premiums and reserves for workers' compensation, general liability, professional liability, errors and omissions, etc.) were segregated from employee benefits (reported in the risk related activities fund) beginning with the 2006-07 budget year. The largest resource comes from a district allocation of total program funding of \$2,916,000. Another operating transfer from the General Fund of \$113,748 will be made to cover Food Services insurance premiums. Interest earnings account for remaining revenue resources.

## **18. RISK RELATED ACTIVITY MANAGEMENT**

The risk related activity fund (RRAF) was established on July 1, 1993 to enhance management of the District's insurance program costs and reserve levels and to improve the understanding of the Board, community, and staff regarding costs associated with risk related activities. Beginning in FY06/07 accounting for employment insurance, workers' compensation, property and general liability, errors and omissions, safety, and other insurance was moved into a separate sub-fund of the general fund. The RRAF now includes only expenses and revenues related to employee insurance programs. Also included in the fund are all overhead costs associated with risk related activities. This fund receives its support from insurance premiums paid by district employees and former employees.

## **19. FOOD SERVICE FUND**

The District's food service operation serves over 20,000 meals per day and is designed to be self-supporting. A recurring transfer of \$579,008 from the mill levy override fund was approved for salary and benefit increases for food service workers. The fund contributes an indirect cost reimbursement to the general fund of \$528,218. In FY15, the food service fund was changed from an enterprise fund (formerly fund 51) to a special revenue fund (fund 21) due to a new state mandate.

The coronavirus/Covid-19 pandemic has made a significant financial impact on the Food Services fund. The combination of remote learning and waiver of free and reduced lunch/breakfast eligibility requirements has resulted in a significant decline in revenue while many operational costs have remained the same. It is anticipated that the District's General Fund will have to restore the Food Service fund's reserves at some point in time.

## **20. PRODUCTION PRINTING FUND**

The production printing services are accounted for in a separate fund that is self-sustaining. Services are provided to schools and central support services on a fee basis. The fund charges all schools and departments an amount for copier usage. A recurring transfer of \$49,522 from the mill levy override fund was approved for salary and benefit increases for employees within this fund. The fund pays all of its direct costs and contributes a user's cost reimbursement to the general fund of \$41,640. Five years of annual \$80,000 operating transfers to the general fund, beginning in FY18, will be made to reimburse the general fund for a \$400,000 "loan" made in FY16/17.

## **21. CAPITAL RESERVE CAPITAL PROJECTS FUND**

This fund was redirected from a special revenue fund to a fund under the capital projects fund group. This was done to be in compliance with Generally Accepted Accounting Principles (GAAP). Since the major funding for this fund is no longer a state-mandated per pupil portion of total program funding, it no longer fits the description of a special revenue fund.

The total available new resources for the FY20/21 budget are expected to be \$17,938,611. This includes an operating transfer from the general fund of \$3,500,000. An additional operating transfer of \$522,439 from the general fund is used to cover the annual debt service requirements for the Adams Elementary lease Certificates of Participation. In addition, the Mill Levy Override fund transfers in \$10,955,000 for its annual Capital Improvement plan as detailed in the MLO Spending Plan.

These resources are used to fund major maintenance, repair, remodeling or infrastructure upgrade projects, purchase technology equipment, transportation vehicles, or other projects that qualify for expenditure in accordance with state statutes. All projects approved in this fund address needs identified in the District's capital plan. The Board of Education must provide appropriation authority for all projects in this fund.

## **22. DEFINITION OF FY19/20 MID-YEAR BUDGET**

In the budget document, whenever amounts are identified as FY19/20 mid-year budget it should be understood to mean adopted FY19/20 budget plus or minus modifications approved by the Board of Education. This approval process takes place during a scheduled budget calendar meeting in which mid-year modifications of the adopted FY19/20 budget are a part of the Board agenda.

## ACCOUNTING POLICY

### Fund Accounting

The District uses funds and account groups to report on its financial position and the result of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate “fund types.”

### Basis of Accounting

The financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flow. On an accrual basis, property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue in the financial year in which all eligibility requirements imposed by the provider have been met.

**Governmental Funds** are used to account for the District’s general government activities. Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the period or soon enough thereafter to pay liabilities of the current fiscal period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

The District considers property taxes as available if they are collected within 60 days after year-end. Property taxes are recognized as revenue in the fiscal period for which they are levied, providing the available criteria are met. State equalization monies are recognized as revenue during the period in which they are appropriated by the state of Colorado. Those revenues susceptible to accrual are property taxes, interest revenue and charges for services. Specific ownership taxes collected and held by the county at year-end on behalf of the District are also recognized as revenue. Other revenues, such as transportation, vocational and special education, are not susceptible to accrual because, generally, they are not measurable until received in cash.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the accrual criteria are met. Expenditure-driven grants recognize revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements.

The District reports the following major governmental funds:

The **General Fund** is the government's primary operating funds. It accounts for all financial resources of the general government, except those required to be accounted for, in another fund.

The **Capital Reserve Capital Projects Fund** is a capital projects fund, established by the District, to fund ongoing capital needs, such as site acquisition, building additions, and equipment purchases.

The **Debt Service Fund** accounts for the servicing of long-term debt not being financed by the capital reserve or other funds.

The **Special Revenue Funds** account for revenue sources that are legally restricted to expenditure for specific purposed (not including major capital projects).

**Proprietary Funds** distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and delivering goods in connection with a proprietary fund's principal ongoing operations.

The principal operating revenues of the District's enterprise funds and internal service funds are charges for services. Operating expenses for enterprise funds and internal service funds include cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**Enterprise Funds** are used to account for those operations financed and operated in a manner similar to private business or where the board has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

**Internal Service Funds** account for operations that provide services to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis.

**Fiduciary Funds** account for assets held by the government in a trustee capacity or as an agent on behalf of others. Trust funds account for assets held by the government under the terms of a formal trust agreement.

The **Agency Fund** is custodial in nature and does not present results of operations or a measurement focus. Agency funds are accounted for using the *modified accrual basis* of accounting. This fund is used to account for assets that the government holds for others in an agency capacity.

### Basis of Budgeting

The District budgets for governmental funds, which include the general fund, special revenue funds and debt service fund, based on the modified accrual basis of accounting. Under this method, revenues (income) are recognized in the period they become measurable and available to finance expenditures of the period and expenditures (expenses) are recorded when incurred with the exception of principal and interest on long-term debt, which are recorded when due.

The budgets for all proprietary funds, which include enterprise funds and internal service funds, are prepared using the accrual basis of accounting, with exceptions listed below. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

- Capital outlay is budgeted as an expenditure in the year purchased.
- Development and annexation fees are shown as revenues, not capital contributions.
- Proceeds from the sale of assets are recognized as revenue; however, the related gain or loss is not.
- Purchases of inventory are considered to be expenditures when purchased, not when sold or used.

Operating expenditures are controlled at the department and program level for all funds and may not exceed appropriations at those levels. Budget transfers within a department may be made with administrative approval provided that the transfer is within the same fund. Transfers between programs with the same fund require board of education approval if \$20,000 or more. Increases in total appropriations require board of education approval.

### Cash and Investments

For the purpose of the combined statement of cash flows, the following are considered to be cash and cash equivalents: cash on hand, cash in the bank, and all highly liquid investments with a maturity of one month or less when purchased or subject to withdrawal.

Under Colorado statutes and board of education investment policy, the District may lawfully invest eligible funds in the following securities:

- Obligations of the United States and certain U.S. government agencies' securities;
- Certain international agencies' securities;
- General obligation and revenue bonds of U.S. local government entities;
- Banker's acceptances of certain banks;
- Commercial paper which holds the highest credit rating category and with a maturity within 180 days;
- Local government investment pools;
- Written repurchase agreements collateralized by certain authorized securities;
- Certain money market funds;
- Guaranteed investment contracts.

The District may also deposit funds in Colorado financial institutions, which are members of the Federal Deposit Insurance Corporation (FDIC).

Investment in securities with maturities in excess of 180 days is infrequent. State law requires a board of education to approve any investment with maturity in excess of five years.



The District's policy on investments permits the purchase of one type of derivative security, callable bonds issued by Federal National Mortgage Association (FNMA), Federal Home Loan Bank (FHLB), Federal Home Loan Mortgage Corporation (FHLMC) and Federal Farm Credit Bank (FFCB). Mortgage-backed securities and collateralized mortgage obligations are not considered to have defined maturities and are excluded from district policy.

Investment income that is originally recorded is reallocated to all funds, except the designated purpose grants fund and the mill levy override fund, the bond redemption fund, the agency funds and the school and student activities fund, based on each fund's month end balance. Then the general fund interest income is further analyzed with the total investment income earned on the investment portfolio versus the interest earned (TAN). A reallocation is made based on the average TAN balance versus the average general fund investment balance.

Cash and investments of the discretely presented component units are subject to state statutes to the extent applicable.

#### Post-Employment Health Care Benefits

The District provides post-employment health care, dental and vision insurance benefits to eligible employees of the District. The post-employment benefit rules and regulations are established in the master agreement for teachers, ESP handbook for classified employees and executive/professional handbook for administrators and professionals. In general, these provisions allow for a continuation of benefits using the existing matching schedule which varies among employee groups for a period of time not to exceed 24 months following the end of the employee's contract year. This is recorded as an accrued liability of the general fund.

In FY08/09, the Board of Education approved ending retiree participation eligibility in the District's healthcare plans by June 30, 2009, with the exception of the above stated plan or the Consolidated Omnibus Budget Reconciliation Act (COBRA), which allows employees to continue insurance coverage for a period of time of not to exceed 18 months at 100% employee premium cost.

#### Debt Policy

District 11's bonded debt limit is set by Colorado statute at 20 percent of assessed valuation. The District's debt limit is shown in a table in the narrative for the bond redemption fund. Bonds can be issued any time after the approval of the District's electorate and can be issued for up to 25 years. Bonded indebtedness can be issued for the following purposes:

1. Acquiring or purchasing buildings or grounds;
2. Enlarging, improving, remodeling, repairing, or making additions to any school building;
3. Constructing or erecting school buildings;
4. Equipping or furnishing any school building, but only in conjunction with a construction project for a new building or for an addition to an existing building or in conjunction with a project for substantial remodeling, improvement or repair of an existing building;
5. Improving school grounds; or
6. Funding floating indebtedness.

In both the District-wide financial statements and the proprietary fund types financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Certifications of Participation (COPs), bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the debt using the straight-line method. COPs and bonds payable are reported net of the applicable premium or discount. Issue costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### Fund Balance Classification

In the fund financial statements, governmental funds report classifications as nonspendable, restricted, committed, assigned fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for a specific future use. These classifications of fund balances represent tentative plans for future use of financial resources.

The discretely presented component units maintain fund balances and reservations of fund balance when applicable.



**Colorado Spring School District 11**  
**SCHEDULE OF REVENUE by SOURCE, EXPENDITURES by PROGRAM, and FUND EQUITY**  
**All District Funds**  
**FY2020-21**

	<b>Governmental Type Funds</b>			
	<b>General Preschool Risk Mgmt.</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>
<b>Beginning</b>				
<b>Fund Balances/Net Assets/Carryover</b>	\$ 44,391,112	\$ 43,962,140	\$ 18,549,016	\$ 26,112,965
<b>Revenues</b>				
Local Sources - Taxes	71,499,929	71,447,823	20,120,722	1,006,000
State Sources	138,935,038	6,786,865	-	-
Federal Sources	418,600	52,857,837	-	-
Charter School Revenue	882,861	-	-	1,466,922
Charges for Services	-	2,250,211	-	-
Interest on Investments	243,803	-	50,000	100,000
Tuition & Fees	405,597	-	-	-
Other Local Revenue	1,657,185	5,378,005	-	388,250
<b>Total Revenues</b>	<u>214,043,013</u>	<u>138,720,741</u>	<u>20,170,722</u>	<u>2,961,172</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In (Out) - Between Funds	44,780,375	(62,704,784)	-	14,977,439
	<u>44,780,375</u>	<u>(62,704,784)</u>	<u>-</u>	<u>14,977,439</u>
<b>Total Resources</b>				
<b>Available</b>	<u>\$ 303,214,500</u>	<u>\$ 119,978,097</u>	<u>\$ 38,719,738</u>	<u>\$ 44,051,576</u>
<b>Expenditures</b>				
Instruction Services	\$ 156,709,211	\$ 22,633,402	\$ -	\$ -
Pupil Services	16,135,346	32,656,018	-	-
Instruction Staff Support	16,594,683	-	-	-
General Administration	1,917,739	-	-	-
School Administration	21,391,621	-	-	-
Business Administration	2,597,559	415,900	-	-
Central Services	20,917,415	-	-	1,394,401
Maintenance & Operations	25,649,588	1,273,382	-	-
Transportation Services	5,790,581	-	-	-
Adult & Community Education	1,626,596	883,569	-	-
Debt Service	-	-	12,681,837	4,958,316
Capital Outlay	-	1,206,000	-	33,166,261
Food Services	-	11,096,772	-	-
Other	3,028,522	-	-	-
<b>Total Expenditures</b>	<u>272,358,861</u>	<u>70,165,043</u>	<u>12,681,837</u>	<u>39,518,978</u>
<b>Funds Assigned/Unassigned/Committed/Restricted</b>	30,855,639	49,813,054	26,037,901	4,532,598
<b>Ending Fund Balances/ Net Assets</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Fund Uses, Reserves and, Fund Balances/Net Assets</b>	<u>\$ 303,214,500</u>	<u>\$ 119,978,097</u>	<u>\$ 38,719,738</u>	<u>\$ 44,051,576</u>
<b>Unappropriated Fund Balance</b>	-	-	-	-
<b>Total Appropriation</b>	<u>\$ 303,214,500</u>	<u>\$ 119,978,097</u>	<u>\$ 38,719,738</u>	<u>\$ 44,051,576</u>

Internal Service	Trust & Agency	Grand Total	Payments Included in Other Funds (Internal Service Funds)	FY20-21 Adopted Grand Totals	%	FY19-20 Adopted Grand Totals
\$ 6,475,648	\$ 78,985	\$ 139,569,866	\$ -	\$ 139,569,866	26.6%	\$ 120,853,318
-	-	164,074,474	-	164,074,474	31.3%	161,492,437
-	-	145,721,903	-	145,721,903	27.8%	149,743,244
-	-	53,276,437	-	53,276,437	10.2%	28,914,598
-	-	2,349,783	-	2,349,783	0.4%	1,093,248
34,601,434	-	36,851,645	(25,642,384)	11,209,261	2.1%	11,440,155
15,000	-	408,803	-	408,803	0.1%	962,664
-	-	405,597	-	405,597	0.1%	268,097
-	11,500	7,434,940	-	7,434,940	1.4%	9,184,571
34,616,434	11,500	410,523,582	(25,642,384)	384,881,198	73.4%	363,099,014
2,976,970	-	30,000	-	30,000	0.0%	-
2,976,970	-	30,000	-	30,000	0.0%	-
<u>\$ 44,069,052</u>	<u>\$ 90,485</u>	<u>\$ 550,123,448</u>	<u>\$ (25,642,384)</u>	<u>\$ 524,481,064</u>	<u>100.0%</u>	<u>\$ 483,952,332</u>
\$ -	\$ -	\$ 179,342,613	\$ -	\$ 179,342,613	34.1%	\$ 180,866,443
-	-	48,791,364	-	48,791,364	9.3%	18,846,877
-	-	16,594,683	-	16,594,683	3.2%	21,349,887
-	-	1,917,739	-	1,917,739	0.4%	2,477,061
-	-	21,391,621	-	21,391,621	4.1%	22,241,366
-	-	3,013,459	-	3,013,459	0.6%	2,713,733
36,109,854	-	58,421,670	(25,642,384)	32,779,286	6.2%	30,388,635
-	-	26,922,970	-	26,922,970	5.1%	27,548,507
-	-	5,790,581	-	5,790,581	1.1%	6,198,282
-	-	2,510,165	-	2,510,165	0.5%	2,035,216
-	-	17,640,153	-	17,640,153	3.4%	20,317,005
-	-	34,372,261	-	34,372,261	6.5%	21,892,391
-	-	11,096,772	-	11,096,772	2.1%	10,745,765
-	90,485	3,119,007	-	3,119,007	0.6%	1,039,377
36,109,854	90,485	430,925,058	(25,642,384)	405,282,674	77.2%	368,660,545
-	-	111,239,192	-	111,239,192	21.2%	105,270,396
7,959,198	-	7,959,198	-	7,959,198	1.5%	10,021,391
<u>\$ 44,069,052</u>	<u>\$ 90,485</u>	<u>\$ 550,123,448</u>	<u>\$ (25,642,384)</u>	<u>\$ 525,239,571</u>	<u>99.9%</u>	<u>\$ 483,952,332</u>
758,507	-	758,507	-	758,507	0.1%	758,507
<u>\$ 43,310,545</u>	<u>\$ 90,485</u>	<u>\$ 549,364,941</u>	<u>\$ (25,642,384)</u>	<u>\$ 523,722,557</u>		<u>\$ 483,193,825</u>

# Summary of Transactions Between Funds

## Adopted Budget

### FY2020-2021

#### 1) Revenue Transfers:

From		To	
2000 Mill Levy Override Fund (1)	<i>Per Implementation Plan</i>	General Fund	
27-651-00-00000-521000-0000	23,233,822	10-000-00-00000-522700-0000	23,233,822
Mill Levy Override Fund (1)	<i>Per Implementation Plan</i>	General Fund - IT programs	
27-651-00-00000-521000-0000	3,675,000	10-000-00-00000-522700-0000	3,675,000
2000 Mill Levy Override Fund (1)	<i>Per Implementation Plan</i>	General Fund - IT programs	
27-651-00-00000-522100-0000	90,000	21-766-00-00000-522700-0000	90,000
General Fund	<i>Annual Allocation</i>	Capital Reserve Capital Projects	
10-000-00-00000-524300-0000	3,500,000	43-000-00-00000-521000-0000	4,500,000
General Fund	<i>2016 COP Payment</i>	Capital Reserve Capital Projects	
10-000-00-00000-524300-0000	522,439	43-000-00-00000-521000-0000	522,439
General Fund	<i>Annual Allocation</i>	Risk Management Fund	
10-000-00-00000-521800-0000	2,916,000	18-000-00-28520-521000-0000	1,071,202
		18-000-00-28530-521000-0000	314,022
		18-000-00-28540-521000-0000	140,676
		18-000-00-28550-521000-0000	373,934
		18-000-00-28560-521000-0000	1,016,166
General Fund	<i>Food Service Insurance</i>	Risk Management Fund	
10-000-00-00000-521800-0000	113,748	18-000-00-28520-521000-0000	77,643
		18-000-00-28530-521000-0000	12,558
		18-000-00-28540-521000-0000	5,965
		18-000-00-28560-521000-0000	17,582
General Fund	<i>Subsidize Health Plan</i>	Risk Related Activities Fund	
10-000-00-00000-526400-0000	3,000,000	64-000-00-00000-521000-0000	3,000,000
Production Printing	<i>Reimburse for FY17 copier purchase</i>		
68-000-00-00000-521000-0000	80,000	10-000-00-00000-526800-0000	80,000
<b>Total Revenue Transfers</b>	<b>37,131,009</b>		<b>38,131,009</b>

(1) This transfer amount must be supported by actual expenditure documentation.

#### 2) User-Charges:

Debit		Credit	
<b>General Fund</b>		<b>General Fund</b>	
10-654-00-00900-085300-0000	527,825	10-678-00-26400-085300-0000	419,282
10-654-00-00900-085300-0001	208,325	10-672-00-26400-085300-0000	43,052
	736,150	10-678-00-26400-085300-0000	141,629
		10-672-00-26400-085300-0000	18,884
		10-678-00-26400-085300-0000	47,210
		10-678-00-26400-085300-0000	66,093
<b>General Fund</b>			736,150
10-622-00-18000-052000-0000	11,652		
10-622-00-18000-021620-0000	17,523		
10-748-00-27100-052000-0000	167,537	<b>Risk Management Fund</b>	
10-748-00-27100-021660-0000	41,774	18-664-00-28520-052900-0000	60,492
<b>Production Printing</b>		18-664-00-28530-052900-0000	10,084
68-768-00-25400-021660-0000	1,194	18-664-00-28540-052900-0000	4,790
68-768-00-25400-052000-0000	5,683	18-664-00-28560-052900-0000	169,997
	245,363		245,363
<b>Production Printing</b>		<b>General Fund</b>	
68-768-00-25000-050000-0000	24,380	10-762-00-26250-062100-0001	3,478
68-768-00-26210-050000-0000	3,113	10-762-00-26250-062200-0001	8,756
68-768-00-26250-041100-0000	135	10-658-00-25160-086000-0000	24,380
68-768-00-26250-041200-0000	323	10-762-00-26250-041100-0001	135
68-768-00-26250-062100-0000	3,478	10-762-00-26210-086000-0000	3,113
68-768-00-26250-062200-0000	8,756	10-762-00-26250-041200-0001	323
68-768-00-28000-085300-0000	727	10-672-00-28400-085300-0000	727
	40,912		40,912
<b>Total User-Charges</b>	<b>1,022,425</b>		<b>1,022,425</b>

# Summary of Transactions Between Funds

## Adopted Budget

### FY2020-2021

3) State Equalization Allocations:			
From		To	
<b>Mandated Allocations:</b>			
General Fund		Preschool Fund	
10-000-00-00000-581900-3141	3,864,470	19-000-00-00000-581000-0000	3,864,470
<b>Total Mandated Allocations</b>	<b>3,864,470</b>		<b>3,864,470</b>

4) Indirect Charges:			
Debit		Credit	
<b>General Fund:</b>		<b>General Fund:</b>	
		<b>Budget &amp; Planning</b>	
		Facility Rentals	520
		Grants & Funds Acquisitions	4,220
		<b>10-658-00-25100-086900-0000</b>	<b>4,740</b>
<b>Facility Rental</b>		<b>Business Services</b>	
Budgeting	520	Facility Rentals	1,043
Business Services	1,043	Grants & Funds Acquisitions	2,109
Fiscal Services	1,512	<b>10-651-00-25010-086900-0000</b>	<b>3,152</b>
Procurement	7,243	<b>Procurement</b>	
<b>10-660-00-33500-086900-0000</b>	<b>10,318</b>	Facility Rentals	7,243
<b>Summer High School</b>		Grants & Funds Acquisitions	17,961
Human Resources	438	<b>10-660-00-25200-086900-0000</b>	<b>25,204</b>
Fiscal Services	3,237	<b>Fiscal Services</b>	
<b>10-400-00-22420-086900-0000</b>	<b>3,675</b>	Summer High School	3,237
<b>Grants &amp; Funds Acquisitions</b>		Montessori Preschool	5,861
Budgeting	4,220	Facility Rentals	1,512
Business Services	2,109	Grants & Funds Acquisitions	61,875
Procurement	17,961	<b>10-658-00-25100-086900-0000</b>	<b>72,485</b>
Fiscal Services	61,875	<b>Human Resources</b>	
Human Resources	40,803	Summer High School	438
<b>10-645-00-28130-086900-0000</b>	<b>126,968</b>	Grants & Funds Acquisitions	40,803
<b>Montessori Preschool</b>		<b>10-681-00-28300-086900-0000</b>	<b>41,241</b>
<b>10-105-00-00400-086900-0000</b>	<b>5,861</b>	<b>General Fund</b>	
<b>Preschool Fund</b>		<b>10-000-00-00000-197100-0000</b>	<b>127,234</b>
<b>19-630-00-22380-086800-3141</b>	<b>127,234</b>	<b>General Fund</b>	
<b>Food Service Fund</b>		<b>10-762-00-26250-086900-0000</b>	<b>528,218</b>
<b>21-766-00-26250-086900-0000</b>	<b>528,218</b>	<b>Total Indirect Charges</b>	
<b>Total Indirect Charges</b>	<b>802,274</b>		<b>802,274</b>

5) 2017 MLO Allocations:			
From		To	
<b>Mandated Allocations:</b>			
<b>2017 Mill Levy Override Fund</b>	<i>Per Implementation Plan</i>	<b>General Fund</b>	
27-651-00-00000-521000-2017	24,708,425	10-000-00-00000-522700-2017	24,708,425
<b>2017 Mill Levy Override Fund</b>		<b>Risk Management Fund</b>	
27-651-00-00000-521800-2017	4,633	18-000-00-00000-522700-2017	4,633
<b>2017 Mill Levy Override Fund</b>		<b>Preschool Fund</b>	
27-651-00-00000-521900-2017	100,934	19-000-00-00000-522700-2017	100,934
<b>2017 Mill Levy Override Fund</b>		<b>Food Service Fund</b>	
27-651-00-00000-522100-2017	489,008	21-766-00-00000-522700-2017	489,008
<b>2017 Mill Levy Override Fund</b>		<b>Benefits Fund</b>	
27-651-00-00000-526400-2017	7,448	64-000-00-00000-522700-2017	7,448
<b>2017 Mill Levy Override Fund</b>		<b>Print Production Fund</b>	
27-651-00-00000-526800-2017	49,522	68-000-00-00000-522700-2017	49,522
<b>2017 Mill Levy Override Fund</b>		<b>Capital Reserve Fund</b>	
27-651-00-00000-524300-2017	11,946,132	43-000-00-00000-522700-2017	11,946,132
<b>Total Mandated Allocations</b>	<b>37,306,102</b>		<b>37,306,102</b>





**Colorado Springs School District 11**  
**GENERAL FUND SUMMARY**  
Combining Schedule of Revenues, Expenditures by Program and Fund Balance  
FY2020-21

	Combined General Funds			Combining General Funds Adopted FY20-21			
	FY2017-18 Actual	FY2018-19 Actual	FY2019-20 Mid-Year	10 General Fund	18 Risk Management Fund	19 Preschool Program Fund	Total General Fund Funds
<b>Beginning Unassigned &amp; Other Fund Balance Available</b>							
Unassigned Fund Balance	\$ 17,847,770	\$ 20,077,327	\$ 36,640,882	\$ 29,234,953	\$ -	\$ -	\$ 29,234,953
Other Fund Balance	14,506,921	14,246,599	10,677,743	10,665,243	4,190,979	299,937	15,156,159
<b>Total Beginning Fund Balance</b>	<b>32,354,691</b>	<b>34,323,926</b>	<b>47,318,625</b>	<b>39,900,196</b>	<b>4,190,979</b>	<b>299,937</b>	<b>44,391,112</b>
<b>Revenues</b>							
Local Revenue	79,172,172	78,122,594	77,734,273	74,341,001	104,571	-	74,445,572
State Revenue	145,349,077	157,918,321	167,936,944	148,273,018	-	3,864,480	152,137,498
Federal Revenue	1,732,341	1,954,873	418,600	418,600	-	-	418,600
<b>Total Revenues</b>	<b>226,253,590</b>	<b>237,995,788</b>	<b>246,089,817</b>	<b>223,032,619</b>	<b>104,571</b>	<b>3,864,480</b>	<b>227,001,670</b>
<b>Other Financing Sources (Uses)</b>							
Investment Income	521,841	986,997	555,400	200,000	43,803	-	243,803
<b>Transfers In (Out)</b>							
Capital Reserve Capital Projects Fund	(7,463,311)	(6,095,845)	(5,655,728)	(4,022,439)	-	-	(4,022,439)
Food Service Fund	(288,531)	-	-	-	-	-	-
Designated Grant Fund	(160,251)	(658,015)	(156,928)	-	-	-	-
Risk Management Fund	-	-	-	(3,029,748)	3,029,748	-	-
2000 Mill Levy Override Fund	26,581,342	26,352,311	25,158,272	26,908,822	-	-	26,908,822
2017 Mill Levy Override Fund	13,921,000	20,024,022	20,924,022	24,708,425	4,633	100,934	24,813,992
Risk-Related Activities Fund	-	-	(3,000,000)	(3,000,000)	-	-	(3,000,000)
Production Printing Fund	80,000	80,000	80,000	80,000	-	-	80,000
Charter Schools	(18,918,340)	(14,023,687)	(13,581,745)	(13,202,460)	-	-	(13,202,460)
<b>Total Other Financing Sources (Uses)</b>	<b>14,273,750</b>	<b>26,665,783</b>	<b>24,323,293</b>	<b>28,642,600</b>	<b>3,078,184</b>	<b>100,934</b>	<b>31,821,718</b>
<b>Total Revenues &amp; Other Financing Sources (Uses)</b>	<b>240,527,340</b>	<b>264,661,571</b>	<b>270,413,110</b>	<b>251,675,219</b>	<b>3,182,755</b>	<b>3,965,414</b>	<b>258,823,388</b>
<b>Total Resources Available</b>	<b>272,882,031</b>	<b>298,985,497</b>	<b>317,731,735</b>	<b>291,575,415</b>	<b>7,373,734</b>	<b>4,265,351</b>	<b>303,214,500</b>
<b>Expenditures</b>							
Instruction Services	142,240,062	152,714,724	161,874,073	153,420,482	-	3,288,729	156,709,211
Pupil Services	13,044,858	15,246,816	15,968,559	16,135,346	-	-	16,135,346
Instruction Staff Support	15,471,431	16,446,963	18,084,327	15,618,061	-	976,622	16,594,683
General Administration	1,505,858	1,653,802	1,973,844	1,917,739	-	-	1,917,739
School Administration	20,072,612	20,886,393	22,065,496	21,391,621	-	-	21,391,621
Business Administration	2,409,369	2,594,179	2,713,733	2,597,559	-	-	2,597,559
Central Services	11,724,069	14,725,832	20,917,533	13,543,681	7,373,734	-	20,917,415
Maintenance & Operations	24,756,111	26,912,493	26,846,685	25,649,588	-	-	25,649,588
Transportation Services	5,020,170	5,546,125	6,092,829	5,790,581	-	-	5,790,581
Other Services	1,261,564	1,338,983	3,039,377	3,028,522	-	-	3,028,522
Community Services	1,052,001	1,187,658	1,784,023	1,626,596	-	-	1,626,596
Construction Services	-	182,857	-	-	-	-	-
<b>Total Expenditures</b>	<b>238,558,105</b>	<b>259,436,825</b>	<b>281,360,479</b>	<b>260,719,776</b>	<b>7,373,734</b>	<b>4,265,351</b>	<b>272,358,861</b>
<b>Fund Balances:</b>							
Restricted - TABOR	-	-	5,307,087	5,307,087	-	-	5,307,087
Restricted MYO	-	-	135,000	135,000	-	-	135,000
Committed TABOR Refunds	-	-	5,000,000	1,000,000	-	-	1,000,000
Assigned Encumbrance Carryover	-	-	1,500,000	984,722	-	-	984,722
Assigned for Strategic Plan	-	-	740,000	208,775	-	-	208,775
Assigned for Time Sheet System	-	-	500,000	142,500	-	-	142,500
Unassigned Contingency	-	-	23,039,169	22,927,555	-	-	22,927,555
Unassigned - Unanticipated	-	-	150,000	150,000	-	-	150,000
<b>Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>36,371,256</b>	<b>30,855,639</b>	<b>-</b>	<b>-</b>	<b>30,855,639</b>
<b>Total Expenditures &amp; Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>291,575,415</b>	<b>7,373,734</b>	<b>4,265,351</b>	<b>303,214,500</b>
<b>Fund Balances, End of Year</b>	<b>34,323,926</b>	<b>39,548,672</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Appropriation</b>			<b>317,731,735</b>	<b>291,575,415</b>	<b>7,373,734</b>	<b>4,265,351</b>	<b>303,214,500</b>

**Colorado Springs School District 11**  
**GENERAL FUND (Preschool & Risk Mgmt. Funds not Included)**  
**Schedule of Revenues, Expenditures, Fund Balance and Reserves**  
**FY2020-21**

	Actual			Budget				
	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Mid-Year	Change	2020-21 Proposed	Change	2020-21 Adopted
<b>Beginning Unassigned &amp; Other Fund Balance Available</b>								
Unassigned Fund Balance (GAAP Basis)	\$ 15,849,355	\$ 17,847,770	\$ 20,574,393	\$ 25,465,477	\$ (4,000,477)	\$ 21,465,000	\$ -	\$ 21,465,000
Other Fund Balance (GAAP Basis)	11,589,427	11,589,427	10,675,181	10,665,243	-	10,665,243	-	10,665,243
Fund Balance (GAAP Basis)	27,438,782	29,437,197	31,249,574	36,130,720	(4,000,477)	32,130,243	-	32,130,243
Budgetary Basis Adjustments:								
Less:								
Nonspendable - Inventory	-	-	-	(546,047)	-	(546,047)	-	(546,047)
Add:								
Unfunded Accrued Salaries & Benefits	-	-	-	8,316,000	-	8,316,000	-	8,316,000
<b>Total Beginning Fund Balance</b>	27,438,782	29,437,197	31,249,574	43,900,673	(4,000,477)	39,900,196	-	39,900,196
<b>Revenues</b>								
Local Revenue	72,836,044	74,703,247	78,490,526	77,480,138	(2,614,433)	74,865,705	(324,704)	74,541,001
State Revenue	126,437,263	127,643,206	140,477,971	150,293,731	(5,130,649)	145,163,082	(10,092,524)	135,070,558
Federal Revenue	2,174,854	1,721,096	1,954,873	418,600	-	418,600	-	418,600
<b>Total Revenues</b>	201,448,161	204,067,549	220,923,370	228,192,469	(7,745,082)	220,447,387	(10,417,228)	210,030,159
<b>Other Financing Sources (Uses)</b>								
Transfers In (Out)								
2000 Mill Levy Override Fund	26,431,323	26,581,342	26,352,311	25,158,272	1,750,550	26,908,822	-	26,908,822
2017 Mill Levy Override Fund	-	13,817,442	19,918,455	20,818,455	2,898,838	23,717,293	991,132	24,708,425
Risk Mgmt Fund	(2,606,780)	(2,582,349)	(2,542,149)	(3,025,063)	(4,685)	(3,029,748)	-	(3,029,748)
Capital Reserve Fund	(5,767,718)	(7,463,311)	(6,095,845)	(5,655,728)	633,289	(5,022,439)	1,000,000	(4,022,439)
Food Service Fund	(117,000)	(288,531)	-	-	-	-	-	-
Risk-Related Activities Fund	(1,000,000)	-	-	(3,000,000)	-	(3,000,000)	-	(3,000,000)
Production Printing Fund	(400,000)	80,000	80,000	80,000	-	80,000	-	80,000
Designated Grant Fund	(181,235)	(160,251)	(658,015)	(156,928)	156,928	-	-	-
<b>Total Other Financing Sources (Uses)</b>	16,358,590	29,984,342	37,054,757	34,219,008	5,434,920	39,653,928	1,991,132	41,645,060
<b>Total Resources Available</b>	245,245,533	263,489,088	289,227,701	306,312,150	(6,310,639)	300,001,511	(8,426,096)	291,575,415
<b>Expenditures</b>								
Instruction Services	129,428,524	139,560,562	149,739,369	158,672,180	(3,082,069)	155,590,111	(2,169,629)	153,420,482
Pupil Services	12,008,376	13,044,857	15,236,712	15,968,559	751,259	16,719,818	(584,472)	16,135,346
Instruction Staff Support	13,631,993	14,844,851	15,773,874	16,823,881	(246,292)	16,577,589	(959,528)	15,618,061
General Administration	1,486,448	1,505,860	1,648,706	1,973,844	543	1,974,387	(56,648)	1,917,739
School Administration	18,433,451	20,072,612	20,925,266	22,065,496	5,430	22,070,926	(679,305)	21,391,621
Business Administration	2,298,638	2,409,369	2,579,932	2,713,733	18,253	2,731,986	(134,427)	2,597,559
Central Services	9,538,647	10,148,781	13,782,009	13,960,287	318,882	14,279,169	(735,488)	13,543,681
Maintenance & Operations	22,321,165	23,378,235	25,117,813	26,846,685	(138,869)	26,707,816	(1,058,228)	25,649,588
Transportation Services	4,595,491	4,960,823	5,492,510	6,092,829	(323,415)	5,769,414	21,167	5,790,581
Other Services	1,128,874	991,283	1,397,493	3,039,377	1,533	3,040,910	(12,388)	3,028,522
Community Services	936,729	1,052,000	1,187,658	1,784,023	47,296	1,831,319	(204,723)	1,626,596
Construction Services	-	270,281	215,639	-	-	-	-	-
<b>Total Expenditures</b>	215,808,336	232,239,514	253,096,981	269,940,894	(2,647,449)	267,293,445	(6,573,669)	260,719,776
<b>Fund Balances</b>								
Restricted - TABOR Reserve	-	-	-	5,307,087	-	5,307,087	-	5,307,087
Restricted - MYO	-	-	-	135,000	-	135,000	-	135,000
Committed - TABOR Refunds	-	-	-	5,000,000	(4,000,000)	1,000,000	-	1,000,000
Assigned - Strategic Plan	-	-	-	740,000	(531,225)	208,775	-	208,775
Assigned - Time Sheet System	-	-	-	500,000	(357,500)	142,500	-	142,500
Assigned Encumbrances C/O	-	-	-	1,500,000	(515,278)	984,722	-	984,722
Unassigned - Contingency	-	-	-	23,039,169	1,740,813	24,779,982	(1,852,427)	22,927,555
Unassigned - Unanticipated	-	-	-	150,000	-	150,000	-	150,000
<b>Total Fund Balances</b>	-	-	-	36,371,256	(3,663,190)	32,708,066	(1,852,427)	30,855,639
<b>Total Expenditures &amp; Fund Balances</b>				306,312,150	(6,310,639)	300,001,511	(8,426,096)	291,575,415
<b>Fund Balances, End of Year</b>	\$ 29,437,197	\$ 31,249,574	\$ 36,130,720	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Appropriation</b>				<b>\$306,312,150</b>	<b>\$ (6,310,639)</b>	<b>\$ 300,001,511</b>	<b>\$ (8,426,096)</b>	<b>\$291,575,415</b>

**Colorado Springs School District 11**  
**GENERAL FUND ( Preschool & Risk Mgmt. Funds not Included)**  
**Schedule of Revenues and Fund Balance**  
**Adopted FY2020-21**

DESCRIPTION	Actual Revenues			Budget				
	FY2016-17	FY2017-18	FY2018-19	Mid-Year FY2019-20	Change	Proposed FY2020-21	Change	Adopted FY2020-21
<b>Beginning Fund Balance</b>								
Unassigned Fund Balance (GAAP Basis)	\$ 14,561,730	\$ 17,847,770	\$ 20,574,393	\$ 25,465,477	\$ (4,000,477)	\$ 21,465,000	\$ -	\$ 21,465,000
Other Fund Balance (GAAP Basis)	12,877,052	11,589,427	10,675,181	10,665,243	-	10,665,243	-	10,665,243
Fund Balance (GAAP Basis)	27,438,782	29,437,197	31,249,574	36,130,720	(4,000,477)	32,130,243	-	32,130,243
Budgetary Basis Adjustments:								
Nonspendable - Inventory	-	-	-	(546,047)	-	(546,047)	-	(546,047)
Unfunded Accrued Salaries & Benefits	-	-	-	8,316,000	-	8,316,000	-	8,316,000
<b>Total Fund Balance</b>	27,438,782	29,437,197	31,249,574	43,900,673	(4,000,477)	39,900,196	-	39,900,196
1110 Property Taxes Current	\$ 57,897,141	\$ 60,268,530	\$ 61,059,315	\$ 62,600,735	-	\$ 62,600,735	(490,343)	\$ 62,110,392
1110 Property Taxes Abatement Levy	-	-	-	1,737,396	-	1,737,396	-	1,737,396
1110 Property Taxes Uncollectible	-	-	-	(1,837,729)	-	(1,837,729)	-	(1,837,729)
1110 2000 MLO to Charter Schools	(712,051)	(1,494,554)	(1,457,319)	(1,471,435)	(32,278)	(1,503,713)	-	(1,503,713)
1110 2017 MLO to Charter Schools	-	(2,815,836)	(2,864,911)	(2,854,183)	(64,325)	(2,918,508)	-	(2,918,508)
1140 Property Taxes Delinquent	171,631	155,369	205,906	160,000	-	160,000	-	160,000
1141 Property Taxes Abatement Refunds	(358,775)	(422,704)	(297,865)	(377,574)	-	(377,574)	-	(377,574)
<b>Total Property Tax Revenue</b>	56,997,946	55,690,805	56,645,126	57,957,210	(96,603)	57,860,607	(490,343)	57,370,264
1120 Specific Ownership Tax Collected in Prior Year	6,678,200	7,300,889	6,409,153	7,091,649	-	7,091,649	212,750	7,304,399
1120 Specific Ownership Tax Adjustment from Prior Year	(256,514)	219,026	(891,736)	(200,306)	-	(200,306)	-	(200,306)
1120 Specific Ownership Other Funds	5,287,286	7,180,982	11,739,102	8,525,572	(1,500,000)	7,025,572	-	7,025,572
1310 Tuition - Early College	16,427	-	-	-	-	-	-	-
1311 Tuition - Digital School	19,600	18,360	11,220	10,000	-	10,000	-	10,000
1311 Tuition Summer Literacy	28,770	29,987	34,400	22,000	-	22,000	-	22,000
1313 Tuition - Adult	35,490	34,465	33,599	37,000	-	37,000	(37,000)	-
1314 Montessori Tuition	142,289	140,873	163,752	164,097	-	164,097	-	164,097
1323 Tuition from Excess Costs	77,107	45,557	35,773	35,000	-	35,000	-	35,000
1510 Investment Interest	193,705	491,200	918,075	500,000	(300,000)	200,000	-	200,000
1710 Gate Receipts	120,824	112,942	87,693	80,000	(80,000)	-	-	-
1740 Athletic Fees	218,250	214,254	229,630	140,000	-	140,000	-	140,000
1831 Tesla Day Care Revenue	190,502	186,938	200,582	184,590	-	184,590	-	184,590
1900 Instructional Event Fees (Intramurals, science & art)	9,441	12,957	38,164	12,865	-	12,865	-	12,865
1900- Misc Revenue-CSEA Sal/Bene	5,364	9,742	1,454	5,000	-	5,000	-	5,000
1900 Vehicle Operation services	83,524	92,790	118,166	85,000	-	85,000	-	85,000
1900 Vehicle Services	2,296	2,610	-	3,000	-	3,000	-	3,000
1910 Facility Rental Revenue	636,863	664,180	641,578	635,000	(535,000)	100,000	-	100,000
1911 Child Care Facility Rental	116,264	109,394	108,226	116,700	-	116,700	-	116,700
1912 Wireless Tower Rent	69,180	81,257	138,031	130,382	-	130,382	-	130,382
1920 Donations and Gifts	11,673	78,097	12,500	11,800	-	11,800	-	11,800
1935 Sale of Equipment	5,901	34,396	90,862	8,000	-	8,000	-	8,000
1940 Instructional Materials Fees	200	200	1,815	2,500	-	2,500	-	2,500
1954 Charter School Services Buyback Services	638,950	610,208	577,145	581,489	45,306	626,795	3,000	629,795
19541 Charter School Administration Fee	247,264	252,714	245,638	260,169	6,008	266,177	(13,111)	253,066
1959 Reimbursement Crossing Guards Program	172,187	172,187	172,187	172,188	(100,000)	72,188	-	72,188
1960 High School Parking Fees	32,312	25,922	27,724	32,000	-	32,000	-	32,000
1971/1972 Overhead & Indirect Cost Revenue	682,781	555,597	439,773	536,114	-	536,114	-	536,114
1980 Advertising Revenue	10,463	8,270	8,650	6,000	-	6,000	-	6,000
1990 Revenue Miscellaneous Other	239,855	237,924	53,675	58,800	-	58,800	-	58,800
1990 Revenue Miscellaneous E-Rate Reimbursement	-	-	102,006	54,144	(54,144)	-	-	-
1990 GED Testing	5,446	6,501	6,327	7,175	-	7,175	-	7,175
1991 Revenue - Staff Development In-service	116,198	82,023	90,236	65,000	-	65,000	-	65,000
1999 Unanticipated Revenues	-	-	-	150,000	-	150,000	-	150,000
<b>Total Local Revenue Sources</b>	72,836,044	74,703,247	78,490,526	77,480,138	(2,614,433)	74,865,705	(324,704)	74,541,001
3110 State Equalization	134,173,523	135,211,361	144,672,355	153,874,098	(3,756,733)	150,117,365	(10,945,085)	139,172,280
3111 State Equalization - CPKP Hold Harmless @ .42 PPR	558,140	574,894	608,832	545,000	-	545,000	-	545,000
3115 At-Risk Supplemental Overpay	379,227	321,462	320,234	478,257	-	478,257	-	478,257
Less allocation to:								
3141 Preschool Fund - Preschool Program	(3,104,721)	(3,109,166)	(3,416,663)	(4,061,468)	-	(4,061,468)	196,988	(3,864,480)
Charter Schools - Total Program	(13,589,196)	(13,872,708)	(13,416,523)	(13,008,421)	(300,463)	(13,308,884)	655,573	(12,653,311)
Charter Schools - CPKP Full-day Kindergarten @ .42	(188,986)	(201,948)	(165,673)	(165,672)	-	(165,672)	-	(165,672)
3120 Vocational Education	391,754	794,118	593,141	751,861	-	751,861	-	751,861
3130 Special Education	4,534,010	4,486,575	4,509,805	5,098,823	(598,823)	4,500,000	-	4,500,000
3130 Special Education - to Charter Schools	(227,359)	(206,419)	(169,050)	(195,990)	24,175	(171,815)	-	(171,815)
3139 English Language Proficiency Professional Dev.	519,687	577,524	574,638	536,042	-	536,042	-	536,042
3139 English Language Proficiency - to Charter Schools	-	-	(160,561)	(108,370)	-	(108,370)	-	(108,370)
3140 English Language Proficiency	361,583	423,837	442,893	456,518	-	456,518	-	456,518
3140 English Language Proficiency - to Charter Schools	(115,067)	(249,778)	(102,002)	(92,292)	-	(92,292)	-	(92,292)
3150 Gifted & Talented	257,419	259,173	257,560	249,540	-	249,540	-	249,540
3150 Gifted & Talented - to Charter Schools	(14,801)	(13,414)	(9,878)	-	-	-	-	-
3160 State Transportation	1,033,379	1,115,207	1,092,419	1,198,805	(498,805)	700,000	-	700,000
3206 READ Act	1,321,423	1,260,862	-	-	-	-	-	-
3206 READ Act - to Charter Schools	(51,106)	(52,438)	-	-	-	-	-	-
3210 State Equalization Audit Adjustment	-	-	(18,969)	-	-	-	-	-
3235 Additional At-Risk Funding	231,794	237,180	232,635	237,000	-	237,000	-	237,000
3237 Career Success Pilot Program	-	86,884	157,828	-	-	-	-	-
3260 State Transportation Audit Adjustment	(33,440)	-	(2,074)	-	-	-	-	-
3898 State On Behalf Payment (to PERA)	-	-	4,477,024	4,500,000	-	4,500,000	-	4,500,000
<b>Total State Revenue Sources</b>	126,437,263	127,643,206	140,477,971	150,293,731	(5,130,649)	145,163,082	(10,092,524)	135,070,558

**Colorado Springs School District 11**  
**GENERAL FUND ( Preschool & Risk Mgmt. Funds not Included)**  
**Schedule of Revenues and Fund Balance**  
**Adopted FY2020-21**

DESCRIPTION	Actual Revenues			Budget				
	FY2016-17	FY2017-18	FY2018-19	Mid-Year FY2019-20	Change	Proposed FY2020-21	Change	Adopted FY2020-21
4000 Junior ROTC	267,878	222,890	232,772	229,600	-	229,600	-	229,600
4041 Unrestricted Federal Impact Aid	265,662	197,048	259,203	200,000	-	200,000	-	200,000
4041 Unrestricted Federal Impact Aid - to Charter Schools	(12,014)	(11,245)	(12,385)	(11,000)	-	(11,000)	-	(11,000)
4041 Restricted Federal Impact Aid	28,627	65,659	106,683	-	-	-	-	-
9003 Medicaid Reimbursement	1,624,701	1,246,744	1,368,600	-	-	-	-	-
7558 DOD - Children with Severe Disabilities	-	-	-	-	-	-	-	-
<b>Total Federal Revenue Sources</b>	<b>2,174,854</b>	<b>1,721,096</b>	<b>1,954,873</b>	<b>418,600</b>	<b>-</b>	<b>418,600</b>	<b>-</b>	<b>418,600</b>
<b>Total Revenues</b>	<b>201,448,161</b>	<b>204,067,549</b>	<b>220,923,370</b>	<b>228,192,469</b>	<b>(7,745,082)</b>	<b>220,447,387</b>	<b>(10,417,228)</b>	<b>210,030,159</b>
<b>Non-Operating Revenues - Transfers In (Out)</b>								
Risk Management Fund - Transfer (Out)	(2,501,207)	(2,475,008)	(2,415,999)	(2,916,000)	-	(2,916,000)	-	(2,916,000)
Risk Management Fund for FNS Insurance- Trnsfr (Out)	(105,573)	(107,341)	(126,150)	(109,063)	(4,685)	(113,748)	-	(113,748)
Capital Reserve Fund - Transfer (Out)	(4,847,453)	(4,549,300)	(4,500,000)	(4,500,000)	-	(4,500,000)	1,000,000	(3,500,000)
Capital Reserve Fund - Energy Lease	(630,460)	(649,200)	(457,008)	-	-	-	-	-
Capital Reserve Fund - ES Renovation COP's	(289,805)	(521,811)	(518,837)	(520,728)	(1,711)	(522,439)	-	(522,439)
Capital Reserve Fund - Non-recurring	-	(1,743,000)	(620,000)	(635,000)	635,000	-	-	-
Food Service Fund - Transfer (Out)	(117,000)	(288,531)	-	-	-	-	-	-
Production Printing Fund - Transfer In (Out)	(400,000)	80,000	80,000	80,000	-	80,000	-	80,000
Risk-Related Funds - Transfer (Out)	(1,000,000)	-	-	(3,000,000)	-	(3,000,000)	-	(3,000,000)
Designated Grant Fund - Transfer (Out)	(181,235)	(160,251)	(658,015)	(156,928)	156,928	-	-	-
2000 Mill Levy Override Fund - Recurring	26,431,323	26,581,342	26,352,311	24,408,272	100,000	24,508,272	-	24,508,272
2000 Mill Levy Override Fund - Non-Recurring	-	-	-	750,000	1,650,550	2,400,550	-	2,400,550
2017 Mill Levy Override Fund - Recurring	-	13,817,442	19,918,455	20,818,455	1,475,000	22,293,455	-	22,293,455
2017 Mill Levy Override Fund - Non-Recurring	-	-	-	-	1,423,838	1,423,838	991,132	2,414,970
<b>Total Non-Operating Revenues</b>	<b>16,358,590</b>	<b>29,984,342</b>	<b>37,054,757</b>	<b>34,219,008</b>	<b>5,434,920</b>	<b>39,653,928</b>	<b>1,991,132</b>	<b>41,645,060</b>
<b>Total Resources</b>	<b>245,245,533</b>	<b>263,489,088</b>	<b>289,227,701</b>	<b>\$306,312,150</b>	<b>(\$6,310,639)</b>	<b>300,001,511</b>	<b>(8,426,096)</b>	<b>291,575,415</b>

**Footnotes:**

1. These items make up the School Finance Act  
Total Program Funding amount of:

198,748,864	\$202,780,780	\$ 212,140,823	\$223,566,482	(3,756,733)	\$ 219,809,749	\$ (11,222,678)	\$ 208,587,071
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2. READ Act revenues and expenditures moved to Designated Purpose Grants Fund  
3. Medicaid revenues and expenditures moved to Designated Purpose Grants Fund



**General Fund (Preschool & Risk Mgmt. Funds not Included)**  
**Adopted Budget - FY2020-2021**  
**Expenditure Summary by Program**

DESCRIPTION	Actual Audited Expenditures					
	FY2016-17		FY2017-18		FY2018-19	
	AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>Instructional Services</b>						
- Instructional Services	128,692,150	59.6%	138,483,930	59.6%	148,356,948	58.6%
- Post Employment Benefits	736,375	0.3%	1,076,632	0.5%	1,382,422	0.5%
<b>TOTAL Instructional Services</b>	129,428,525	60.0%	139,560,562	60.1%	149,739,370	59.2%
Pupil Support Services	12,008,377	5.6%	13,044,857	5.6%	15,236,712	6.0%
Instructional Support Services	13,631,993	6.3%	14,844,851	6.4%	15,773,874	6.2%
<b>TOTAL Student Support</b>	25,640,370	11.9%	27,889,708	12.0%	31,010,586	12.3%
<b>TOTAL Instruction and Student Support</b>	155,068,895	71.9%	167,450,270	72.1%	180,749,956	71.4%
General Administration	1,486,448	0.7%	1,505,860	0.6%	1,648,706	0.7%
School Administration	18,433,451	8.5%	20,072,612	8.6%	20,925,266	8.3%
Business Administration	2,298,638	1.1%	2,409,369	1.0%	2,579,932	1.0%
Student Transportation Services	4,595,490	2.1%	4,960,823	2.1%	5,492,510	2.2%
Central Services	8,538,044	4.0%	9,161,541	3.9%	13,782,009	5.4%
Security Services	2,878,783	1.3%	3,166,627	1.4%	3,409,022	1.3%
Maintenance & Operations	15,638,679	7.2%	16,678,398	7.2%	16,455,078	6.5%
Utilities	4,804,306	2.2%	4,520,450	1.9%	5,253,713	2.1%
<b>TOTAL Security, M&amp;O &amp; Utilities</b>	23,321,768	10.8%	24,365,475	10.5%	25,117,813	9.9%
Other Services	228,599	0.1%	245,698	0.1%	256,673	0.1%
- Post Employment Benefits	900,275	0.4%	745,585	0.3%	1,140,820	0.5%
Community Services	936,728	0.4%	1,052,000	0.5%	1,187,658	0.5%
Construction Services	-	0.0%	270,281	0.1%	215,639	0.1%
<b>TOTAL Administration and Support Services</b>	60,739,441	28.1%	64,789,244	27.9%	72,347,026	28.6%
<b>TOTAL Expenditures</b>	<b>215,808,336</b>	<b>100.0%</b>	<b>232,239,514</b>	<b>100.0%</b>	<b>253,096,982</b>	<b>100.0%</b>
<b>Non-Recurring Fund Balance</b>						
- Restricted TABOR Emergency	-		-		-	
- Restricted for TABOR Refunds	-		-		-	
- Restricted for Multi-Year Obligations	-		-		-	
Assigned, Encumbrance Carryover	-		-		-	
Assigned, Strategic Plan	-		-		-	
Assigned, Time Sheet System	-		-		-	
Unassigned, Contingency	-		-		-	
Unassigned, Unanticipated	-		-		-	
Total Non-Recurring Fund Balance	-		-		-	
<b>TOTAL Expenditures and Fund Balance</b>	<b>\$215,808,336</b>		<b>\$232,239,514</b>		<b>\$253,096,982</b>	

**General Fund (Preschool & Risk Mgmt. Funds not Included)**  
**Adopted Budget - FY2020-2021**  
**Expenditure Summary by Program**

<b>Adjusted Budget</b> FY2019-20 AMOUNT      %		<b>Adopted Budget - FY2020-2021</b>				<b>DESCRIPTION</b>
		<b>RECURRING EXPENDITURES</b>	<b>NON- RECURRING EXPENDITURES</b>	<b>TOTAL ADJUSTED BUDGET</b>	<b>%of BUDGET</b>	
155,223,066	57.5%	148,971,368	1,000,000	149,971,368	57.5%	<b>Instructional Services</b>
3,449,114	1.3%	949,114	2,500,000	3,449,114	1.3%	- Post Employment Benefits
158,672,180	58.8%	149,920,482	3,500,000	153,420,482	58.8%	<b>TOTAL Instructional Services</b>
15,968,559	5.9%	16,135,346	-	16,135,346	6.2%	Pupil Support Services
16,823,881	6.2%	15,618,061	-	15,618,061	6.0%	Instructional Support Services
32,792,440	12.1%	31,753,407	-	31,753,407	12.2%	<b>TOTAL Student Support</b>
191,464,620	70.9%	181,673,889	3,500,000	185,173,889	71.0%	<b>TOTAL Instruction &amp; Student Support</b>
1,973,844	0.7%	1,917,739	-	1,917,739	0.7%	General Administration
22,065,496	8.2%	19,882,846	1,508,775	21,391,621	8.2%	School Administration
2,713,733	1.0%	2,597,559	-	2,597,559	1.0%	Business Administration
6,092,829	2.3%	5,790,581	-	5,790,581	2.2%	Student Transportation Services
13,960,287	5.2%	13,543,681	-	13,543,681	5.2%	Central Services
3,577,528	1.3%	3,270,790	-	3,270,790	1.3%	Security Services
17,667,359	6.5%	16,739,399	-	16,739,399	6.4%	Maintenance & Operations
5,601,798	2.1%	5,639,399	-	5,639,399	2.2%	Utilities
26,846,685	9.9%	25,649,588	-	25,649,588	9.8%	<b>TOTAL Security, M&amp;O &amp; Utilities</b>
284,474	0.1%	273,619	-	273,619	0.1%	Other Services
2,754,903	1.0%	754,903	2,000,000	2,754,903	1.1%	- Post Employment Benefits
1,784,023	0.7%	1,626,596	-	1,626,596	0.6%	Community Services
-	0.0%	-	-	-	0.0%	Construction Services
78,476,274	29.1%	72,037,112	3,508,775	75,545,887	29.0%	<b>TOTAL Administration and Support Services</b>
<b>269,940,894</b>	<b>100.0%</b>	<b>253,711,001</b>	<b>7,008,775</b>	<b>260,719,776</b>	<b>100.0%</b>	<b>TOTAL Expenditures and Transfers</b>
5,307,087		-	5,307,087	5,307,087		<b>Non-Recurring Reserves</b>
5,000,000		-	1,000,000	1,000,000		- Restricted TABOR Emergency
135,000		-	135,000	135,000		- Restricted for TABOR Refunds
1,500,000		-	984,722	984,722		- Restricted for Multi-Year Obligations
740,000		-	208,775	208,775		Assigned, Encumbrance Carryover
500,000		-	142,500	142,500		Assigned, Strategic Plan
23,039,169		-	22,927,555	22,927,555		Assigned, Time Sheet System
150,000		-	150,000	150,000		Unassigned, Contingency
36,371,256		-	30,855,639	30,855,639		Unassigned, Unanticipated
						Total Non-Recurring Fund Balance
<b>\$306,312,150</b>		<b>\$253,711,001</b>	<b>\$37,864,414</b>	<b>\$291,575,415</b>		<b>TOTAL Expenditures and Fund Balance</b>

**General Fund (Preschool & Risk Mgmt. Funds not Included)**  
**Adopted Budget - FY2020-2021**  
**Expenditure Summary by Object**

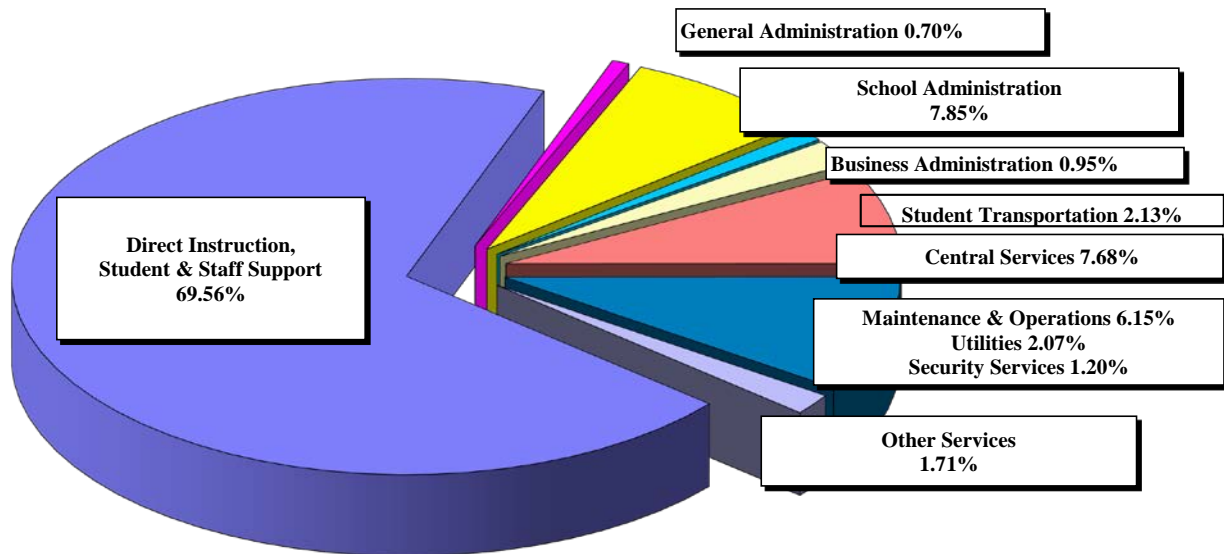
DESCRIPTION	Actual Audited Expenditures					
	FY2016-17 AMOUNT	%	FY2017-18 AMOUNT	%	FY2018-19 AMOUNT	%
<b>Salary and Fringe Benefits</b>						
Teacher Salaries	93,965,402	43.5%	101,254,552	43.6%	108,363,977	42.8%
Teacher Retirement Plan Payments	500,865	0.2%	1,076,632	0.5%		0.0%
Teacher Benefits	29,038,452	13.5%	31,129,438	13.4%	36,156,666	14.3%
<b>SUBTOTAL Teachers Salaries &amp; Benefits</b>	<b>123,504,719</b>	<b>57.2%</b>	<b>133,460,622</b>	<b>57.5%</b>	<b>144,520,643</b>	<b>57.1%</b>
Administrator Salaries	10,518,639	4.9%	11,688,300	5.0%	12,405,961	4.9%
Professional Salaries	7,765,309	3.6%	7,874,772	3.4%	8,511,083	3.4%
ESP Salaries	29,181,433	13.5%	32,330,776	13.9%	34,179,671	13.5%
Non-teacher Retirement Plan Payments	786,149	0.4%	745,585	0.3%	0	0.0%
Administrator Benefits	3,036,752	1.4%	3,358,383	1.4%	3,872,423	1.5%
Professional Benefits	2,258,623	1.0%	2,366,038	1.0%	2,875,309	1.1%
ESP Benefits	11,037,084	5.1%	11,625,550	5.0%	13,276,826	5.2%
<b>TOTAL Salary and Fringe Benefits</b>	<b>188,088,708</b>	<b>87.2%</b>	<b>203,450,026</b>	<b>87.6%</b>	<b>219,641,916</b>	<b>86.8%</b>
<b>Non-Salary Expenditures</b>						
Purchased Services	13,017,443	6.0%	14,308,263	6.2%	14,140,339	5.6%
Supplies & Materials	11,327,149	5.2%	11,799,975	5.1%	12,462,444	4.9%
Capital Outlay	3,609,341	1.7%	3,320,275	1.4%	7,712,207	3.0%
Other Expenses	322,133	0.1%	240,018	0.1%	(331,706)	-0.1%
<b>TOTAL Non-Salary Expenditures</b>	<b>28,276,066</b>	<b>13.1%</b>	<b>29,668,531</b>	<b>12.8%</b>	<b>33,983,284</b>	<b>13.4%</b>
<b>Indirect Costs/User Charges</b>						
- Instructional Programs	5,861	0.00%	5,861	0.00%	5,861	0.00%
- Instructional Staff Support Services	3,675	0.00%	3,675	0.00%	3,675	0.00%
- General Administration Services	-	0.00%	-	0.00%	-	0.00%
- Business Administration Services	(129,961)	-0.06%	(129,961)	-0.06%	(105,581)	-0.04%
- Maintenance & Operations Services	(531,331)	-0.25%	(853,936)	-0.37%	(528,218)	-0.21%
- Central Services	85,000	0.04%	85,000	0.04%	85,727	0.03%
- Community Services	10,318	0.00%	10,318	0.00%	10,318	0.00%
<b>TOTAL Indirect Costs</b>	<b>(556,438)</b>	<b>-0.26%</b>	<b>(879,043)</b>	<b>-0.38%</b>	<b>(528,218)</b>	<b>-0.21%</b>
<b>TOTAL Expenditures</b>	<b>215,808,336</b>	<b>100.0%</b>	<b>232,239,514</b>	<b>100.0%</b>	<b>253,096,982</b>	<b>100.0%</b>
<b>Non-Recurring Fund Balance</b>						
- Restricted TABOR Emergency	-		-		-	
- Restricted for TABOR Refunds	-		-		-	
- Restricted for Multi-Year Obligations	-		-		-	
Assigned, Encumbrance Carryover	-		-		-	
Assigned, Strategic Plan	-		-		-	
Assigned, Time Sheet System	-		-		-	
Unassigned, Contingency	-		-		-	
Unassigned, Unanticipated	-		-		-	
Total Non-Recurring Fund Balance	-		-		-	
<b>TOTAL Expenditures and Fund Balance</b>	<b>\$215,808,336</b>		<b>\$232,239,514</b>		<b>\$253,096,982</b>	



**General Fund (Preschool & Risk Mgmt. Funds not Included)**  
**Adopted Budget - FY2020-2021**  
**Expenditure Summary by Object**

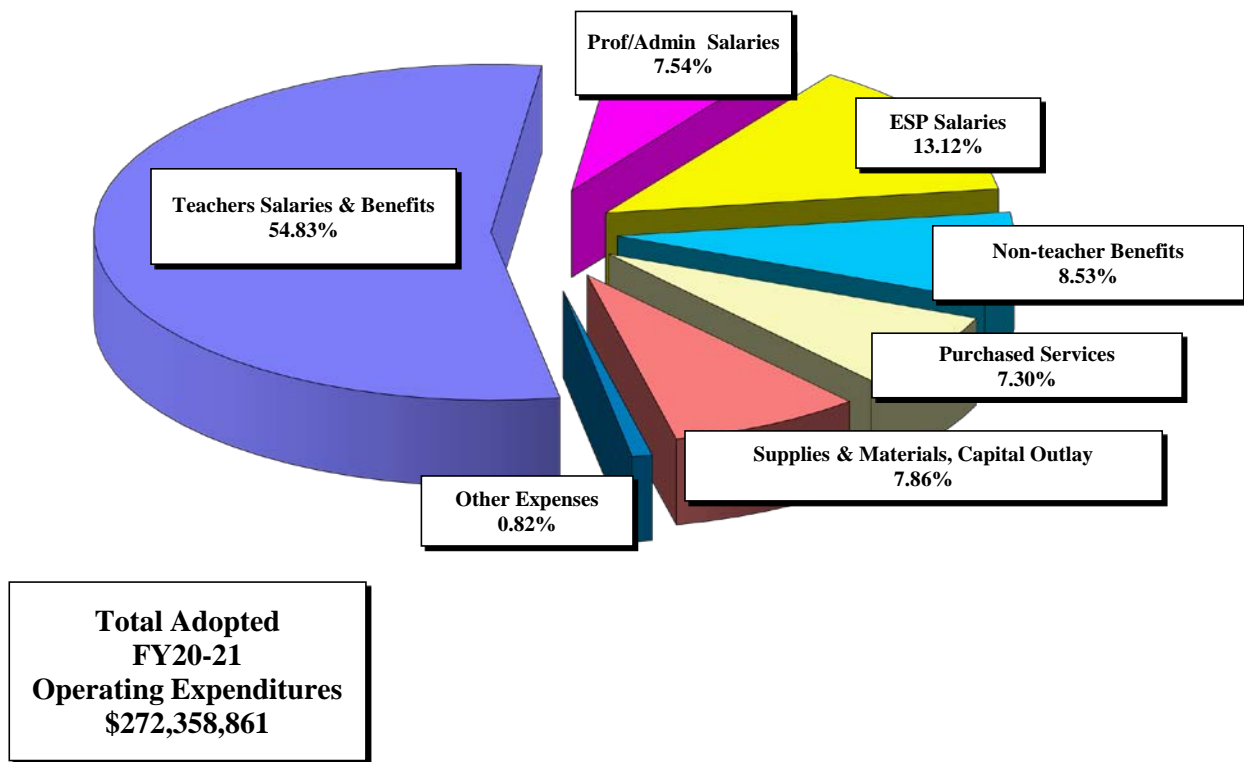
Adjusted Budget		Adopted Budget - FY2020-2021				DESCRIPTION
FY2019-20		NON-	TOTAL			
AMOUNT	%	RECURRING EXPENDITURES	RECURRING EXPENDITURES	ADJUSTED BUDGET	% of BUDGET	
112,476,468	36.7%	108,507,991	-	108,507,991	41.6%	<b>Salary and Fringe Benefits</b>
949,114	0.3%	949,114	2,500,000	3,449,114	1.3%	Teacher Salaries
35,519,753	11.6%	35,481,397	-	35,481,397	13.6%	Teacher Retirement Plan Payments
148,945,335	48.6%	144,938,502	2,500,000	147,438,502	56.6%	Teacher Benefits
						<b>SUBTOTAL Teachers Salaries &amp; Benefits</b>
12,086,875	3.9%	12,038,761	-	12,038,761	4.6%	Administrator Salaries
8,523,942	2.8%	8,052,756	-	8,052,756	3.1%	Professional Salaries
37,498,533	12.2%	35,067,142	-	35,067,142	13.5%	ESP Salaries
754,903	0.2%	754,903	2,000,000	2,754,903	1.1%	Non-teacher Retirement Plan Payments
3,705,063	1.2%	3,050,151	-	3,050,151	1.2%	Administrator Benefits
2,680,540	0.9%	2,670,008	-	2,670,008	1.0%	Professional Benefits
13,744,500	4.5%	14,314,443	-	14,314,443	5.5%	ESP Benefits
227,939,691	74.4%	220,886,666	4,500,000	225,386,666	86.4%	<b>TOTAL Salary and Fringe Benefits</b>
						<b>Non-Salary Expenditures</b>
18,289,918	6.0%	12,941,380	1,525,000	14,466,380	5.5%	Purchased Services
14,441,237	4.7%	17,413,657	983,775	18,397,432	7.1%	Supplies & Materials
6,642,328	2.2%	2,383,262	-	2,383,262	0.9%	Capital Outlay
39,527,194	12.9%	614,509	-	614,509	0.2%	Other Expenses
78,900,677	25.8%	33,352,808	2,508,775	35,861,583	13.8%	<b>TOTAL Non-Salary Expenditures</b>
						<b>Indirect Costs</b>
5,861	0.0%	5,861	-	5,861	0.00%	- Instructional Programs
3,675	0.0%	3,418	-	3,418	0.00%	- Instructional Staff Support Services
-	0.0%	-	-	-	0.00%	- General Administration Services
(105,581)	0.0%	(105,581)	-	(105,581)	-0.04%	- Business Administration Services
(528,218)	-0.2%	(528,218)	-	(528,218)	-0.20%	- Maintenance & Operations Services
85,727	0.0%	85,727	-	85,727	0.03%	- Central Services
10,318	0.0%	10,320	-	10,320	0.00%	- Community Services
(528,218)	-0.17%	(528,473)	-	(528,473)	-0.20%	<b>TOTAL Indirect Costs</b>
<b>306,312,150</b>	<b>100.0%</b>	<b>253,711,001</b>	<b>7,008,775</b>	<b>260,719,776</b>	<b>100.0%</b>	<b>TOTAL Expenditures</b>
						<b>Non-Recurring Reserves</b>
5,307,087		-	5,307,087	5,307,087		- Restricted TABOR Emergency
5,000,000		-	1,000,000	1,000,000		- Restricted for TABOR Refunds
135,000		-	135,000	135,000		- Restricted for Multi-Year Obligations
1,500,000		-	984,722	984,722		Assigned, Encumbrance Carryover
740,000		-	208,775	208,775		Assigned, Strategic Plan
500,000		-	142,500	142,500		Assigned, Time Sheet System
25,674,169		-	22,927,555	22,927,555		Unassigned, Contingency
150,000		-	150,000	150,000		Unassigned, Unanticipated
39,006,256		-	30,855,639	30,855,639		Total Non-Recurring Fund Balance
<b>\$345,318,406</b>		<b>\$253,711,001</b>	<b>37,864,414</b>	<b>\$291,575,415</b>		<b>TOTAL Expenditures and Fund Balance</b>

**FY20-21 Adopted Budget - General Fund**  
**(Includes Preschool & Risk Management Fund)**  
**Expenditure Summary by Program**



**Total Adopted  
FY20-21  
Operating Expenditures  
\$272,358,861**

**FY20-21 Adopted Budget - General Fund**  
**(Includes Preschool & Risk Management Fund)**  
**Expenditure Summary by Object**



**Colorado Springs School District 11**  
**GENERAL FUND EXPENDITURES**  
**Adopted Budget FY2020-2021**  
**Consolidated Program & Object Summary**

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
00100- 18000 Instructional Programs	-	93,262,449	-	8,921,783	102,184,232	-	31,423,640	-	3,801,798	35,225,438
21000 Pupil Services	206,978	10,435,078	433,134	671,157	11,746,347	48,712	3,438,610	145,098	288,392	3,920,812
22000 Instructional Staff Support	1,474,293	4,429,050	2,450,294	1,928,195	10,281,832	508,699	1,460,715	801,789	765,440	3,536,643
23000 General Administration	420,773	18,623	188,622	204,202	832,220	115,465	16,646	58,651	74,137	264,899
24000 School Administration	8,026,674	211,338	77,262	5,594,782	13,910,056	2,659,049	46,966	25,497	2,462,646	5,194,158
25000 Business Administration	451,456	-	751,074	700,842	1,903,372	113,058	-	253,821	248,889	615,768
26000 Maint., Oper. & Security	209,757	-	390,023	11,772,013	12,371,793	51,564	-	128,314	4,474,759	4,654,637
27000 Student Transportation	93,447	-	133,700	3,069,953	3,297,100	31,871	-	55,055	1,348,414	1,435,340
28000 Central Services	803,137	37,380	3,406,624	1,273,042	5,520,183	242,636	8,068	1,116,929	552,196	1,919,829
29000 Other Support Services	352,246	363	102,182	309,773	764,564	34,000	78	33,863	117,241	185,182
33000 Community Services	-	113,710	119,841	621,400	854,951	-	35,788	50,991	180,531	267,310
Total Before Fund Balance	12,038,761	108,507,991	8,052,756	35,067,142	163,666,650	3,805,054	36,430,511	2,670,008	14,314,443	57,220,016
Percent	4.6%	41.6%	3.1%	13.5%	62.8%	1.5%	14.0%	1.0%	5.5%	21.9%
Per Pupil	448	4,034	299	1,304	6,084	141	1,354	99	532	2,127
90000 Fund Balance	-	-	-	-	-	-	-	-	-	-
Total	12,038,761	108,507,991	8,052,756	35,067,142	163,666,650	3,805,054	36,430,511	2,670,008	14,314,443	57,220,016

Colorado Springs School District 11  
GENERAL FUND EXPENDITURES  
Adopted Budget FY2020-2021  
Consolidated Program & Object Summary

							FPC 26,899		
Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Per Pupil	Program # & Name	
4,068,951	7,632,848	1,042,752	3,260,400	5,861	153,420,482	58.8%	5,704	00100- 18000	Instructional Programs
211,216	249,641	4,560	2,770	-	16,135,346	6.2%	600	21000	Pupil Services
981,944	762,536	30,293	21,395	3,418	15,618,061	6.0%	581	22000	Instructional Staff Support
743,698	42,350	4,104	30,468	-	1,917,739	0.7%	71	23000	General Administration
175,072	2,078,706	31,624	2,005	-	21,391,621	8.2%	795	24000	School Administration
177,918	19,024	7,304	(20,246)	(105,581)	2,597,559	1.0%	97	25000	Business Administration
2,984,805	6,118,359	51,325	(3,113)	(528,218)	25,649,588	9.8%	954	26000	Maint., Oper. & Security
357,441	700,700	-	-	-	5,790,581	2.2%	215	27000	Student Transportation
4,737,687	803,105	1,206,920	(729,770)	85,727	13,543,681	5.2%	504	28000	Central Services
11,271	65,625	1,480	2,000,400	-	3,028,522	1.2%	113	29000	Other Support Services
16,377	24,538	2,900	450,200	10,320	1,626,596	0.6%	60	33000	Community Services
14,466,380	18,497,432	2,383,262	5,014,509	(528,473)	260,719,776	100.0%	9,693	Total Before Fund Balance	
5.5%	7.1%	0.9%	1.9%	-0.2%	100.0%	Percent			
538	688	89	186	(20)	9,693				
-	-	-	30,855,639	-	30,855,639	90000 Fund Balance			
14,466,380	18,497,432	2,383,262	35,870,148	(528,473)	291,575,415	Total			

**GENERAL FUND EXPENDITURES FY 2020 - 2021**

**Instructional Programs**

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
00100-00300 General Education Programs	-	63,421,441	-	2,108,401	65,529,842	-	21,891,060	-	725,825	22,616,885
0021A Intramural Activities	-	45,000	-	-	45,000	-	9,720	-	-	9,720
00400 Montessori Preschool	-	59,297	-	56,439	115,736	-	14,033	-	26,603	40,636
00500 Post Secondary	-	-	-	-	-	-	-	-	-	-
00700 Gifted & Talented Programs	-	2,648,561	-	-	2,648,561	-	865,326	-	-	865,326
International Baccalaureate										
0071B Program	-	-	-	-	-	-	-	-	-	-
00800 General Instruction Media	-	-	-	-	-	-	-	-	-	-
00900 Other General Education	-	3,767,026	-	159,945	3,926,971	-	929,023	-	34,548	963,571
009AC Achieve On-line	-	793,331	-	23,256	816,587	-	307,988	-	10,380	318,368
009AL Alternative Programs	-	1,981,857	-	-	1,981,857	-	726,008	-	-	726,008
009AV AVID	-	165,701	-	-	165,701	-	81,652	-	-	81,652
009CA Instructional Staff Stipends	-	1,541,134	-	28,200	1,569,334	-	332,885	-	6,091	338,976
009DC Detention Center Programs	-	-	-	-	-	-	-	-	-	-
009DS Digital School	-	334,462	-	3,000	337,462	-	106,221	-	630	106,851
009EC Odyssey Early College/Career	-	649,097	-	-	649,097	-	210,302	-	-	210,302
009ES ESL (English as a Second Language)	-	2,329,215	-	461,675	2,790,890	-	804,822	-	188,309	993,131
009EX Expelled Students	-	231,541	-	-	231,541	-	62,623	-	-	62,623
009ME MESA (Math, Engineering, & Science)	-	-	-	-	-	-	-	-	-	-
009SC Student Conferences, Clubs & Activities	-	6,750	-	-	6,750	-	1,509	-	-	1,509
009SL Summer Enrichment	-	-	-	-	-	-	-	-	-	-
009SS Summer School	-	15,650	-	-	15,650	-	3,380	-	-	3,380
009TP Tutoring Program	-	803,245	-	-	803,245	-	173,503	-	-	173,503
009TR Teachers' Post Employment Benefits	-	637,310	-	-	637,310	-	311,804	-	-	311,804
009VE Career & Technical Ed.	-	13,200	-	-	13,200	-	2,851	-	-	2,851
05110 Literacy	-	1,888,398	-	-	1,888,398	-	651,730	-	-	651,730
08910 Junior ROTC	-	583,277	-	-	583,277	-	152,656	-	-	152,656
13450 Challenger Learning Center	-	-	-	-	-	-	-	-	-	-
17000 Special Education	-	7,302,543	-	5,244,618	12,547,161	-	2,529,445	-	2,461,024	4,990,469
Work Study/Homebound										
17050 Tutors	-	23,000	-	-	23,000	-	4,968	-	-	4,968
17710 Speech Pathologists	-	2,115,087	-	36,213	2,151,300	-	677,658	-	13,330	690,988
17910 SPED Preschool	-	550,472	-	598,775	1,149,247	-	191,659	-	280,547	472,206
17990 SPED Transition	-	151,861	-	97,237	249,098	-	63,678	-	32,042	95,720
18000 Athletics Program	-	1,203,993	-	104,024	1,308,017	-	317,136	-	22,469	339,605
Total	-	93,262,449	-	8,921,783	102,184,232	-	31,423,640	-	3,801,798	35,225,438
Percent	0.0%	60.8%	0.0%	5.8%	66.6%	0.0%	20.5%	0.0%	2.5%	23.0%

**GENERAL FUND EXPENDITURES FY 2020 - 2021**

**Instructional Programs**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
820,919	1,717,137	274,251	58,000	-	91,017,034	59.3%	00100-00300 General Education Programs
15,292	12,480	4,050	-	-	86,542	0.1%	002IA Intramural Activities
-	5,000	-	-	5,861	167,233	0.1%	00400 Montessori Preschool
649,234	-	-	-	-	649,234	0.4%	00500 Post Secondary Enrollment
20,409	22,170	-	-	-	3,556,466	2.3%	00700 Gifted & Talented Programs
90,969	23,761	-	30,781	-	145,511	0.1%	007IB International Baccalaureate Program
51,007	81,411	-	-	-	132,418	0.1%	00800 General Instruction Media
348,065	4,853,471	495,000	633,780	-	11,220,858	7.3%	00900 Other General Education
14,250	147,500	10,000	2,000	-	1,308,705	0.9%	009AC Achieve On-line
20,000	32,019	10,000	2,714	-	2,772,598	1.8%	009AL Alternative Programs
19,200	6,210	-	6,625	-	279,388	0.2%	009AV AVID
2,325	-	-	-	-	1,910,635	1.2%	009CA Instructional Staff Stipends
131,000	-	-	-	-	131,000	0.1%	009DC Detention Center Programs
1,250	33,000	1,400	-	-	479,963	0.3%	009DS Digital School
121,750	63,665	142,500	-	-	1,187,314	0.8%	009EC Odyssey Early College/Career
6,510	53,910	-	-	-	3,844,441	2.5%	009ES ESL (English as a Second Language)
2,020	11,000	400	-	-	307,584	0.2%	009EX Expelled Students
-	500	-	-	-	500	0.0%	009ME MESA (Math, Engineering, & Science)
53,770	6,250	-	-	-	68,279	0.0%	009SC Student Conferences, Clubs & Activities
64,000	20,000	-	-	-	84,000	0.1%	009SL Summer Enrichment
500	1,400	-	-	-	20,930	0.0%	009SS Summer School
-	2,000	-	-	-	978,748	0.6%	009TP Tutoring Program
-	-	-	2,500,000	-	3,449,114	2.2%	009TR Teachers' Post Employment Benefits
508,065	113,874	34,000	1,000	-	672,990	0.4%	009VE Career & Technical Education
-	210	-	-	-	2,540,338	1.7%	05110 Literacy
-	4,600	-	-	-	740,533	0.5%	08910 Junior ROTC
83,000	-	-	-	-	83,000	0.1%	13450 Challenger Learning Center
416,154	134,400	3,000	25,500	-	18,116,684	11.8%	17000 Special Education
-	-	-	-	-	27,968	0.0%	17050 Work Study/Homebound Tutors
244,789	-	-	-	-	3,087,077	2.0%	17710 Speech Pathologists
92,146	7,180	-	-	-	1,720,779	1.1%	17910 Special Education Preschool
75,500	6,000	-	-	-	426,318	0.3%	17990 SPED Transition
216,827	273,700	68,151	-	-	2,206,300	1.4%	18000 Athletics
4,068,951	7,632,848	1,042,752	3,260,400	5,861	153,420,482	100.0%	Total
2.7%	5.0%	0.7%	2.1%	0.0%	100.0%		Percent

**GENERAL FUND EXPENDITURES FY 2020 - 2021**

**Pupil Services Summary**

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
21110 Attendance Services	106,813	-	93,574	106,910	307,297	23,753	-	25,866	43,113	92,732
21130 Social Work Services	-	1,569,736	-	-	1,569,736	-	523,427	-	-	523,427
21140 Pupil Auditing Services	-	-	90,368	45,606	135,974	-	-	34,023	19,140	53,163
21150 Archives/Records Mgmt.	-	-	101,253	84,290	185,543	-	-	36,752	24,047	60,799
21180 Dropout Prevention	-	356,919	-	-	356,919	-	91,297	-	-	91,297
21190 Community Liaisons	-	-	-	318,528	318,528	-	-	-	161,103	161,103
21220 Counseling Services	100,165	5,167,580	147,939	37,673	5,453,357	24,959	1,723,126	48,457	19,139	1,815,681
21260 Pupil Scheduling	-	186,662	-	-	186,662	-	64,694	-	-	64,694
21340 Nursing Services	-	843,664	-	-	843,664	-	241,553	-	-	241,553
21400 Psychological Services	-	1,398,797	-	-	1,398,797	-	484,065	-	-	484,065
21500 Audiology Services	-	132,120	-	-	132,120	-	40,443	-	-	40,443
21600 Occup. & Phys. Therapy	-	477,091	-	-	477,091	-	163,878	-	-	163,878
21700 Behavior Intervention	-	224,359	-	-	224,359	-	84,277	-	-	84,277
21910 Before and After School	-	78,150	-	78,150	156,300	-	21,850	-	21,850	43,700
Total	206,978	10,435,078	433,134	671,157	11,746,347	48,712	3,438,610	145,098	288,392	3,920,812
Percent	1.3%	64.7%	2.7%	4.2%	72.8%	0.3%	21.3%	0.9%	1.8%	24.3%



**GENERAL FUND EXPENDITURES FY 2020 - 2021**

**Pupil Services Summary**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name	
100,701	2,500	400	-	-	503,630	3.1%	21110	Attendance Services
700	-	-	-	-	2,093,863	13.0%	21130	Social Work Services
2,390	50,000	-	-	-	241,527	1.5%	21140	Pupil Auditing Services
9,320	4,022	460	400	-	260,544	1.6%	21150	Archives/Records Mgmt.
-	-	-	-	-	448,216	2.8%	21180	Dropout Prevention
3,808	-	-	-	-	483,439	3.0%	21190	Community Liaisons
67,030	112,297	3,700	2,370	-	7,454,435	46.2%	21220	Counseling Services
-	-	-	-	-	251,356	1.6%	21260	Pupil Scheduling Services
1,500	-	-	-	-	1,086,717	6.7%	21340	Nursing Services
3,000	15,098	-	-	-	1,900,960	11.8%	21400	Psychological Services
2,899	-	-	-	-	175,462	1.1%	21500	Audiology Services
3,800	724	-	-	-	645,493	4.0%	21600	Occup. & Phys. Therapy
1,068	-	-	-	-	309,704	1.9%	21700	Behavior Intervention
15,000	65,000	-	-	-	280,000	1.7%	21910	Before and After School Programs
211,216	249,641	4,560	2,770	-	16,135,346	100.0%	Total	
1.3%	1.5%	0.0%	0.0%	0.0%	100.0%		Percent	

**GENERAL FUND EXPENDITURES FY 2020 - 2021**

**Instructional Staff Support Services Summary**

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
22110 Student Achievement Accountability	465,205	-	-	91,676	556,881	169,464	-	-	29,379	198,843
22111 Multi-Tier Support Services	-	234,320	-	9,300	243,620	-	36,083	-	2,009	38,092
22120 Curriculum Alignment	292,669	215,915	407,967	59,686	976,237	92,144	63,293	141,048	16,886	313,371
2212Y Science Kit Refurbishment	-	-	-	104,091	104,091	-	-	-	42,108	42,108
22130 Instructional Staff Training Services	-	423,086	94,709	87,846	605,641	-	120,539	26,646	30,154	177,339
22140 Academic Student Assessment	100,204	5,500	309,232	124,946	539,882	36,531	1,635	111,594	64,868	214,628
22190 Achieve Team	-	-	178,059	-	178,059	-	-	59,038	-	59,038
22210 Supervision of LRS	-	70,954	280,531	173,081	524,566	-	20,062	74,700	71,166	165,928
22220 School Library Services	-	3,150,238	-	741,619	3,891,857	-	1,119,808	-	319,514	1,439,322
22240 Educational TV Services	-	-	336,917	73,177	410,094	-	-	122,887	17,414	140,301
22310 Supervision of Special Education	120,554	-	363,311	130,606	614,471	39,019	-	122,693	64,937	226,649
22320 Supervision of Career & Technical Education	-	11,019	189,739	41,523	242,281	-	2,352	43,380	20,028	65,760
22330 Supervision of Adult Education	106,384	-	-	82,188	188,572	34,820	-	-	18,748	53,568
22340 Supervision of Athletic Programs	366,492	-	121,842	44,938	533,272	131,336	-	56,687	10,797	198,820
22350 Supervision of ESL /Foreign Language	-	-	83,285	29,217	112,502	-	-	18,995	11,735	30,730
22370 Supervision of Gifted & Talented	-	2,000	80,052	33,655	115,707	-	400	23,080	8,247	31,727
22380 Supervision SPED Early Childhood	-	-	-	39,333	39,333	-	-	-	22,631	22,631
22400 Supervision of Summer Enrichment	16,275	75,000	4,650	55,800	151,725	3,979	18,774	1,041	13,610	37,404
22410 Supervision of IB Program	-	239,158	-	-	239,158	-	77,367	-	-	77,367
22420 Supervision of Summer High School	6,510	1,860	-	5,513	13,883	1,406	402	-	1,209	3,017
Total	1,474,293	4,429,050	2,450,294	1,928,195	10,281,832	508,699	1,460,715	801,789	765,440	3,536,643
Percent	9.4%	28.4%	15.7%	12.3%	65.8%	3.3%	9.4%	5.1%	4.9%	22.6%

**GENERAL FUND EXPENDITURES FY 2020 - 2021**

**Instructional Staff Support Services Summary**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name	
20,141	18,600	3,348	-	-	797,813	5.1%	22110	Student Achievement Accountability
276,938	8,080	-	-	-	566,730	3.6%	22111	Multi-Tier Support Services
69,702	47,605	5,580	2,790	-	1,415,285	9.1%	22120	Curriculum Alignment
-	75,000	-	-	-	221,199	1.4%	2212Y	Science Kit Refurbishment
166,457	23,402	4,200	-	-	977,039	6.3%	22130	Instructional Staff Training Services
60,799	20,000	6,200	-	-	841,509	5.4%	22140	Academic Student Assessment
5,300	512,443	-	-	-	754,840	4.8%	22190	Achieve Team
1,000	4,554	1,000	-	-	697,048	4.5%	22210	Supervision of LRS
49,843	12,435	4,000	11,105	-	5,408,562	34.6%	22220	School Library Services
14,200	8,500	3,000	2,000	-	578,095	3.7%	22240	Educational TV Services
140,000	8,500	1,965	750	-	992,335	6.4%	22310	Supervision of Special Education
45,500	3,500	-	4,500	-	361,541	2.3%	22320	Supervision of Career & Technical Education
2,180	-	-	-	-	244,320	1.6%	22330	Supervision of Adult Education
42,391	4,893	1,000	-	-	780,376	5.0%	22340	Supervision of Athletic Programs
49,600	3,000	-	-	-	195,832	1.3%	22350	Supervision of ESL /Foreign Language
29,238	10,000	-	250	-	186,922	1.2%	22370	Supervision of Gifted & Talented
-	1,559	-	-	-	63,523	0.4%	22380	Supervision SPED Early Childhood
-	-	-	-	-	189,129	1.2%	22400	Supervision of Summer Enrichment
8,011	-	-	-	-	324,536	2.1%	22410	Supervision of IB Program
644	465	-	-	3,418	21,427	0.1%	22420	Supervision of Summer High School
981,944	762,536	30,293	21,395	3,418	15,618,061	100.0%	Total	
6.3%	4.9%	0.2%	0.1%	0.0%	100.0%	Percent		

# GENERAL FUND EXPENDITURES FY 2020 - 2021

## General Administration Services Summary

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
23120 Board Secretary/Clerk	-	-	-	63,414	63,414	-	-	-	27,531	27,531
23130 Treasurer Services	-	-	-	-	-	-	-	-	-	-
23140 Election Services	-	-	-	-	-	-	-	-	-	-
23150 Legal Services	-	-	-	-	-	-	-	-	-	-
23160 Tax Assessment/Collection	-	-	-	-	-	-	-	-	-	-
23170 Audit Services	-	-	-	-	-	-	-	-	-	-
23180 Staff Relations/Negotiations	-	18,623	-	2,000	20,623	-	16,646	-	427	17,073
23181 ESP Staff Relations	-	-	-	81,557	81,557	-	-	-	32,831	32,831
23190 District Accountability	-	-	-	5,890	5,890	-	-	-	1,642	1,642
23210 Superintendent	414,773	-	-	51,341	466,114	114,169	-	-	11,706	125,875
23230 State & Federal Relations	6,000	-	-	-	6,000	1,296	-	-	-	1,296
23910 Charter School Admin.	-	-	188,622	-	188,622	-	-	58,651	-	58,651
Total	420,773	18,623	188,622	204,202	832,220	115,465	16,646	58,651	74,137	264,899
Percent	21.9%	1.0%	9.8%	10.6%	43.4%	6.0%	0.9%	3.1%	3.9%	13.8%

## School Administration Services Summary

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
24110 Office of the Principal	7,848,511	183,519	77,262	5,414,775	13,524,067	2,595,610	40,957	25,497	2,392,332	5,054,396
24130 School Business Mgmt.	176,303	-	-	180,007	356,310	63,042	-	-	70,314	133,356
24900 Oth. Supp. Serv.- School Adm.	1,860	27,819	-	-	29,679	397	6,009	-	-	6,406
Total	8,026,674	211,338	77,262	5,594,782	13,910,056	2,659,049	46,966	25,497	2,462,646	5,194,158
Percent	37.5%	1.0%	0.4%	26.2%	65.0%	12.4%	0.2%	0.1%	11.5%	24.3%

# GENERAL FUND EXPENDITURES FY 2020 - 2021

## General Administration Services Summary

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
52,417	2,500	-	18,121	-	163,983	8.6%	23120 Board Secretary/Clerk
24,320	-	-	-	-	24,320	1.3%	23130 Treasurer Services
30,500	200	-	-	-	30,700	1.6%	23140 Election Services
285,000	-	-	-	-	285,000	14.9%	23150 Legal Services
155,000	-	-	-	-	155,000	8.1%	23160 Tax Assessment/Collection
89,780	500	-	-	-	90,280	4.7%	23170 Audit Services
46,420	3,500	-	-	-	87,616	4.6%	23180 Staff Relations/Negotiations
22,300	31,500	1,329	-	-	169,517	8.8%	23181 ESP Staff Relations
2,100	1,750	-	-	-	11,382	0.6%	23190 District Accountability
32,061	2,000	2,775	6,147	-	634,972	33.1%	23210 Office of the Superintendent
500	-	-	5,200	-	12,996	0.7%	23230 State & Federal Relations
3,300	400	-	1,000	-	251,973	13.1%	23910 Charter School Admin.
743,698	42,350	4,104	30,468	-	1,917,739	100.0%	Total
38.8%	2.2%	0.2%	1.6%	0.0%	100.0%		Percent

## School Administration Services Summary

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
116,595	1,902,564	31,624	610	-	20,629,856	96.4%	24110 Office of the Principal
-	-	-	-	-	489,666	2.3%	24130 School Business Management
58,477	176,142	-	1,395	-	272,099	1.3%	24900 Oth. Supp. Serv.- School Adm.
175,072	2,078,706	31,624	2,005	-	21,391,621	100.0%	Total
0.8%	9.7%	0.1%	0.0%	0.0%	100.0%		Percent

**GENERAL FUND EXPENDITURES FY 2020 - 2021**

**Business Administration Services Summary**

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
25010 Support Services - Business	221,340	-	-	37,786	259,126	49,470	-	-	9,299	58,769
25100 Financial Services	115,058	-	384,233	436,429	935,720	36,800	-	122,603	165,148	324,551
25200 Procurement/Contracting	115,058	-	366,841	47,810	529,709	26,788	-	131,218	24,316	182,322
25300 Warehouse & Distribution	-	-	-	178,817	178,817	-	-	-	50,126	50,126
25310 Postage & Mail Services	-	-	-	-	-	-	-	-	-	-
Total	451,456	-	751,074	700,842	1,903,372	113,058	-	253,821	248,889	615,768
Percent	17.4%	0.0%	28.9%	27.0%	73.3%	4.4%	0.0%	9.8%	9.6%	23.7%

**Maintenance & Operations Summary**

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
26100 Maint. & Operation Supervision	209,757	-	125,246	257,198	592,201	51,564	-	47,283	85,561	184,408
26210 Operations (Custodians)	-	-	-	6,675,693	6,675,693	-	-	-	2,556,736	2,556,736
26230 Building Maintenance	-	-	-	2,269,980	2,269,980	-	-	-	870,966	870,966
26250 Utilities	-	-	3,000	46,022	49,022	-	-	640	24,157	24,797
26300 Grounds Maintenance	-	-	-	858,087	858,087	-	-	-	332,133	332,133
26500 Non-Student Vehicle Maint	-	-	7,405	37,967	45,372	-	-	2,745	13,678	16,423
26600 Security Services	-	-	254,372	1,627,066	1,881,438	-	-	77,646	591,528	669,174
Total	209,757	-	390,023	11,772,013	12,371,793	51,564	-	128,314	4,474,759	4,654,637
Percent	0.8%	0.0%	1.5%	45.9%	48.2%	0.2%	0.0%	0.5%	17.4%	18.1%

**GENERAL FUND EXPENDITURES FY 2020 - 2021**

**Business Administration Services Summary**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
7,601	1,000	1,000	2,000	(3,152)	326,344	12.6%	25010 Support Services - Business
37,435	7,774	4,000	(23,580)	(77,225)	1,208,675	46.5%	25100 Financial Services
20,350	4,550	2,304	1,334	(25,204)	715,365	27.5%	25200 Procurement/Contracting
7,892	5,700	-	-	-	242,535	9.3%	25300 Warehouse & Distribution
104,640	-	-	-	-	104,640	4.0%	25310 Postage & Mail Services
177,918	19,024	7,304	(20,246)	(105,581)	2,597,559	100.0%	Total
6.8%	0.7%	0.3%	-0.8%	-4.1%	100.0%		Percent

**Maintenance & Operations Summary**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
80,405	8,400	5,000	-	-	870,414	3.4%	26100 Maint. & Operation Supervision
30,750	317,349	20,925	(3,113)	-	9,598,340	37.4%	26210 Operations (Custodians)
415,300	981,400	-	-	-	4,537,646	17.7%	26230 Building Maintenance
1,642,434	4,451,364	-	-	(528,218)	5,639,399	22.0%	26250 Utilities
123,703	110,782	10,000	-	-	1,434,705	5.6%	26300 Grounds Maintenance
-	236,499	-	-	-	298,294	1.2%	26500 Non-Student Vehicle Maint
692,213	12,565	15,400	-	-	3,270,790	12.8%	26600 Security Services
2,984,805	6,118,359	51,325	(3,113)	(528,218)	25,649,588	100.0%	Total
11.6%	23.9%	0.2%	0.0%	-2.1%	100.0%		Percent

# GENERAL FUND EXPENDITURES FY 2020 - 2021

## Student Transportation Services

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
27100 Transportation Supervision	93,447	-	67,062	379,939	540,448	31,871	-	30,354	165,771	227,996
27200 Vehicle Operation Services	-	-	-	2,360,417	2,360,417	-	-	-	1,058,891	1,058,891
27400 Vehicle Services	-	-	66,638	252,700	319,338	-	-	24,701	92,551	117,252
27500 Small Engine Maintenance	-	-	-	76,897	76,897	-	-	-	31,201	31,201
Total	93,447	-	133,700	3,069,953	3,297,100	31,871	-	55,055	1,348,414	1,435,340
Percent	1.6%	0.0%	2.3%	53.0%	56.9%	0.6%	0.0%	1.0%	23.3%	24.8%

## Central Services Summary

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
28010 Support Services - Central	249,928	-	99,269	95,549	444,746	75,733	-	22,693	35,684	134,110
28130 Grants Acquisition Office	-	-	153,778	125,555	279,333	-	-	53,807	47,750	101,557
28230 Community Relations Services	108,421	-	80,145	72,878	261,444	38,387	-	23,100	43,640	105,127
28300 Human Resource Services	223,536	-	397,341	483,796	1,104,673	67,201	-	151,977	203,042	422,220
28320 Recruiting & Placement Services	-	34,880	-	-	34,880	-	7,534	-	-	7,534
28340 Non-Instructional Staff Dev.	-	-	-	8,000	8,000	-	-	-	34,740	34,740
28341 Non-Instructional Staff Training	-	-	2,000	115,484	117,484	-	-	440	50,016	50,456
28380 Equal Opportunity Program	-	-	97,858	49,618	147,476	-	-	27,390	16,388	43,778
28400 Information Technology	107,341	-	915,392	146,622	1,169,355	34,791	-	301,216	57,652	393,659
28420 Technology Support	-	-	887,110	114,061	1,001,171	-	-	285,102	49,298	334,400
28440 Network Services	113,911	-	685,059	-	798,970	26,524	-	222,207	-	248,731
28450 Telecommunications	-	-	88,672	58,979	147,651	-	-	28,997	13,452	42,449
28510 Unemployment Insurance	-	-	-	-	-	-	-	-	-	-
28550 Safety Program	-	2,500	-	2,500	5,000	-	534	-	534	1,068
Total	803,137	37,380	3,406,624	1,273,042	5,520,183	242,636	8,068	1,116,929	552,196	1,919,829
Percent	5.9%	0.3%	25.2%	9.4%	40.8%	1.8%	0.1%	8.2%	4.1%	14.2%

## Retiree Services & Administrative Support Summary

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
29100 Volunteer Services	-	363	102,182	43,444	145,989	-	78	33,863	14,913	48,854
29500 Non Teacher Post Employment Benefits	352,246	-	-	266,329	618,575	34,000	-	-	102,328	136,328
Total	352,246	363	102,182	309,773	764,564	34,000	78	33,863	117,241	185,182
Percent	11.6%	0.0%	3.4%	10.2%	25.2%	1.1%	0.0%	1.1%	3.9%	6.1%

\* NOTE - Teachers' Post Employment Benefits are accounted for in Program 009TR.



**GENERAL FUND EXPENDITURES FY 2020 - 2021**

**Student Transportation Services**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
276,421	5,500	-	-	-	1,050,365	18.1%	27100 Transportation Supervision
69,670	470,700	-	-	-	3,959,678	68.4%	27200 Vehicle Operation Services
11,350	212,000	-	-	-	659,940	11.4%	27400 Vehicle Services
-	12,500	-	-	-	120,598	2.1%	27500 Small Engine Maintenance
357,441	700,700	-	-	-	5,790,581	100.0%	Total
6.2%	12.1%	0.0%	0.0%	0.0%	100.0%		Percent

**Central Services Summary**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
160,787	6,625	7,000	1,500	-	754,768	5.6%	28010 Support Services - Central
16,500	3,374	1,000	700	126,968	529,432	3.9%	28130 Grants Acquisition Office
245,510	119,300	1,957	1,075	-	734,413	5.4%	28230 Community Relations Services
229,009	10,000	900	3,532	(41,241)	1,729,093	12.8%	28300 Human Resource Services
161,000	-	-	-	-	203,414	1.5%	28320 Recruiting & Placement Services
385,600	5,000	-	-	-	433,340	3.2%	28340 Non-Instructional Staff Development
37,199	16,000	-	-	-	221,139	1.6%	28341 Non-Instructional Staff Training
8,354	1,706	-	200	-	201,514	1.5%	28380 Equal Opportunity Program
1,960,800	478,000	5,781	(62,663)	-	3,944,932	29.1%	28400 Information Technology
75,363	161,500	41,750	(674,114)	-	940,070	6.9%	28420 Technology Support
774,315	1,600	136,757	-	-	1,960,373	14.5%	28440 Network Services
512,000	-	1,010,877	-	-	1,712,977	12.6%	28450 Telecommunications
162,250	-	-	-	-	162,250	1.2%	28510 Unemployment Insurance
9,000	-	898	-	-	15,966	0.1%	28550 Safety Program
4,737,687	803,105	1,206,920	(729,770)	85,727	13,543,681	100.0%	Total
35.0%	5.9%	8.9%	-5.4%	0.6%	100.0%		Percent

**Retiree Services & Administrative Support Summary**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
11,271	65,625	1,480	400	-	273,619	9.0%	29100 Volunteer Services
-	-	-	#####	-	2,754,903	91.0%	29500 Non Teacher Post Employment Benefits
11,271	65,625	1,480	#####	-	3,028,522	100.0%	Total
0.4%	2.2%	0.0%	66.1%	0.0%	100.0%		Percent

# GENERAL FUND EXPENDITURES FY 2020 - 2021

## Community Services

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
33100 Tesla Infant/Toddler Program	-	-	-	178,894	178,894	-	-	-	79,193	79,193
33400 GED Services and Testing	-	-	-	5,375	5,375	-	-	-	1,201	1,201
33500 Facility Rental Services	-	-	119,841	131,786	251,627	-	-	50,991	34,156	85,147
33910 Crossing Guard Services	-	-	-	301,845	301,845	-	-	-	65,199	65,199
34100 Adult Basic Education	-	113,710	-	3,500	117,210	-	35,788	-	782	36,570
Total	-	113,710	119,841	621,400	854,951	-	35,788	50,991	180,531	267,310
Percent	0.0%	7.0%	7.4%	38.2%	52.6%	0.0%	2.2%	3.1%	11.1%	16.4%

## Fund Balance Summary

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
91000 Assigned - Strategic Plan	-	-	-	-	-	-	-	-	-	-
91000 Assigned - Time Sheet System	-	-	-	-	-	-	-	-	-	-
91000 Unassigned - Contingency	-	-	-	-	-	-	-	-	-	-
93200 Restricted - TABOR Refunds	-	-	-	-	-	-	-	-	-	-
93210 Restricted - TABOR	-	-	-	-	-	-	-	-	-	-
93220 Restricted - MYO	-	-	-	-	-	-	-	-	-	-
94000 Committed - Encumbrances	-	-	-	-	-	-	-	-	-	-
99000 Unassigned - Unanticipated	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Percent	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

# GENERAL FUND EXPENDITURES FY 2020 - 2021

## Community Services

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name	
-	4,538	-	-	-	262,625	16.1%	33100	Tesla Infant/Toddler Program
-	250	-	-	-	6,826	0.4%	33400	GED Services and Testing
11,400	9,500	1,400	450,000	10,320	819,394	50.4%	33500	Facility Rental Services
-	750	-	-	-	367,794	22.6%	33910	Crossing Guard Services
4,977	9,500	1,500	200	-	169,957	10.4%	34100	Adult Basic Education
16,377	24,538	2,900	450,200	10,320	1,626,596	100.0%	Total	
1.0%	1.5%	0.2%	27.7%	0.6%	100.0%	Percent		

## Fund Balance Summary

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name	
-	-	-	208,775	-	208,775	0.7%	91000	Assigned - Strategic Plan
-	-	-	142,500	-	142,500	0.5%	91000	Assigned - Time Sheet System
-	-	-	22,927,555	-	22,927,555	74.3%	91000	Unassigned - Contingency
-	-	-	1,000,000	-	1,000,000	3.2%	93210	Restricted - TABOR Refunds
-	-	-	5,307,087	-	5,307,087	17.2%	93210	Restricted - TABOR
-	-	-	135,000	-	135,000	0.4%	93220	Restricted - MYO
-	-	-	984,722	-	984,722	3.2%	94000	Committed - Encumbrances
-	-	-	150,000	-	150,000	0.5%	99000	Unassigned - Unanticipated
-	-	-	30,855,639	-	30,855,639	100.0%	Total	
0.0%	0.0%	0.0%	100.0%	0.0%	100.0%	Percent		

**Colorado Springs School District 11**  
**GENERAL FUND (Excludes Preschool & Risk Management Funds)**  
**Detail Schedule of Expenditures, Transfers, and Reserves by Program**  
**FY 2020-21 Adopted Budget**

Program Name	Number	Actual		Budget				
		2017-18 Actual	2018-19 Actual	2019-20 Mid-Year	Difference	2020-21 Proposed	Difference	2020-21 Adopted
INSTRUCTIONAL SERVICES								
General Education	00100-00300	94,945,379	102,684,627	106,481,546	(4,008,917)	102,472,629	(234,737)	102,237,892
Intramural Activities	002IA	82,583	78,307	86,542	-	86,542	-	86,542
Montessori Preschool	00400	181,354	222,541	126,742	46,032	172,774	(5,541)	167,233
Post Secondary	00500	652,454	787,895	959,234	(310,000)	649,234	-	649,234
Gifted and Talented	00700	3,099,254	3,387,106	3,618,482	175,359	3,793,841	(237,375)	3,556,466
International Baccalaureate	007IB	112,316	100,439	145,511	-	145,511	-	145,511
General Instructional Media	00800	125,962	113,536	130,490	1,928	132,418	-	132,418
Achieve On-Line	009AC	1,216,805	1,316,332	1,320,894	28,025	1,348,919	(40,214)	1,308,705
Alternative Programs	009AL	2,587,384	2,930,431	2,669,595	198,949	2,868,544	(95,946)	2,772,598
AVID Program	009AV	429,366	422,778	241,022	178,845	419,867	(140,479)	279,388
Instructional Staff Stipends	009CA	1,475,439	1,712,450	1,910,635	-	1,910,635	-	1,910,635
Committed Youth/Detention Center	009CY/DC	30,517	63,182	131,000	-	131,000	-	131,000
Digital School	009DS	390,425	470,045	489,598	4,462	494,060	(14,097)	479,963
Early College High School	009EC	1,000,010	971,001	1,145,644	72,120	1,217,764	(30,450)	1,187,314
English Language Learners	009ES	3,871,436	4,411,710	4,444,507	(287,588)	4,156,919	(312,478)	3,844,441
Expelled Students	009EX	173,243	184,262	323,560	(8,673)	314,887	(7,303)	307,584
MESA	009ME	15,924	8,602	14,420	(300)	14,120	(13,620)	500
Student Conferences, Clubs, Activities	009SC	79,728	81,048	68,228	-	68,228	51	68,279
Summer Literacy	009SL	325,507	12,449	195,758	-	195,758	(111,758)	84,000
Summer School	009SS	30,989	33,049	20,930	-	20,930	-	20,930
Production Printing Fund	009TP	897,735	1,017,098	978,448	300	978,748	-	978,748
Teachers' Post Employment Benefits	009TR	1,076,632	1,382,422	3,449,114	-	3,449,114	-	3,449,114
Career & Technical Education	009VE	450,284	605,520	717,990	(45,000)	672,990	-	672,990
Literacy/READ Act	05110	3,584,650	2,811,988	2,745,720	(89,716)	2,656,004	(115,666)	2,540,338
Junior ROTC	08910	793,148	681,789	767,359	(750)	766,609	(26,076)	740,533
Challenger Learning Center	13450	83,500	84,950	83,000	-	83,000	-	83,000
Special Education includes Pre-school	17000/17910	17,049,422	18,433,153	19,576,711	931,765	20,508,476	(671,013)	19,837,463
Work Study	17050	11,152	14,486	27,968	-	27,968	-	27,968
Speech Pathologists	17710	2,505,137	2,393,066	3,150,091	37,695	3,187,786	(100,709)	3,087,077
Production Printing Fund	17990	320,167	366,986	422,041	16,495	438,536	(12,218)	426,318
Athletics	18000	1,962,660	1,956,122	2,229,400	(23,100)	2,206,300	-	2,206,300
TOTAL INSTRUCTIONAL SERVICES		139,560,562	149,739,370	158,672,180	(3,082,069)	155,590,111	(2,169,629)	153,420,482
STUDENT SUPPORT								
Pupil Services								
Attendance Services	21110	452,744	449,009	443,864	81,272	525,136	(21,506)	503,630
Social Work Services	21130	1,675,341	1,739,873	2,284,735	(116,393)	2,168,342	(74,479)	2,093,863
Pupil Auditing Services	21140	180,580	196,641	242,461	5,569	248,030	(6,503)	241,527
Archives/Records Management	21150	232,254	260,281	287,512	(17,171)	270,341	(9,797)	260,544
Dropout Prevention Services	21180	563,870	606,320	437,833	26,264	464,097	(15,881)	448,216
Community Liaisons	21190	425,156	485,615	482,847	17,873	500,720	(17,281)	483,439
Counseling Services	21220	5,249,256	6,833,761	7,121,382	616,175	7,737,557	(283,122)	7,454,435
Pupil Scheduling Services	21260	246,578	257,714	260,930	(668)	260,262	(8,906)	251,356
Nursing Services	21340	807,020	919,422	1,137,908	(12,768)	1,125,140	(38,423)	1,086,717
Medicaid	21390	1,034,237	990,054	-	-	-	-	-
Psychological Services	21400	1,059,177	1,315,144	1,730,424	238,711	1,969,135	(68,175)	1,900,960
Audiology Services	21500	184,440	217,733	222,259	(40,465)	181,794	(6,332)	175,462
Occupational & Physical Therapists	21600	640,857	673,696	728,235	(59,691)	668,544	(23,051)	645,493
Behavior Intervention Specialists	21700	293,347	291,449	308,169	12,551	320,720	(11,016)	309,704
Before and After School Programs	21910	-	-	280,000	-	280,000	-	280,000
Total Pupil Services		13,044,857	15,236,712	15,968,559	751,259	16,719,818	(584,472)	16,135,346

**Colorado Springs School District 11**  
**GENERAL FUND (Excludes Preschool & Risk Management Funds)**  
**Detail Schedule of Expenditures, Transfers, and Reserves by Program**  
**FY 2020-21 Adopted Budget**

		Actual		Budget				
		2017-18	2018-19	2019-20		2020-21		2020-21
Program Name	Number	Actual	Actual	Mid-Year	Difference	Proposed	Difference	Adopted
INSTRUCTIONAL STAFF								
Student Achievement Accountability	22110	759,628	781,600	813,604	14,637	828,241	(30,428)	797,813
Multi-Tier Systems of Support	22111	522,548	384,161	609,387	-	609,387	(42,657)	566,730
Curriculum Alignment	22120	1,046,359	1,420,132	1,521,627	37,006	1,558,633	(143,348)	1,415,285
Instructional Use Requirement	2212Y	201,703	192,931	267,406	(23,027)	244,379	(23,180)	221,199
Instructional Staff Training Services	22130	1,026,584	1,081,696	1,127,632	(16,233)	1,111,399	(134,360)	977,039
Academic Student Assessment	22140	1,093,567	1,054,156	996,403	(101,343)	895,060	(53,551)	841,509
Achieve Team	22190	513,588	590,682	1,302,273	(329,814)	972,459	(217,619)	754,840
Supervision of LRS	22210	758,488	755,987	791,107	(14,706)	776,401	(79,353)	697,048
Learning Resource Sources	22220	5,104,362	5,440,838	5,273,126	320,450	5,593,576	(185,014)	5,408,562
Educational Television Services	22240	584,488	607,158	618,006	(18,078)	599,928	(21,833)	578,095
Supervision of Special Education	22310	1,072,350	1,159,831	1,131,083	(107,374)	1,023,709	(31,374)	992,335
Supervision - Career and Technical	22320	296,144	271,399	254,055	122,968	377,023	(15,482)	361,541
Supervision - Adult Education	22330	179,622	250,082	250,498	2,566	253,064	(8,744)	244,320
Supervision - Athletics	22340	748,449	796,117	790,279	19,671	809,950	(29,574)	780,376
Supervision - ESL	22350	180,761	192,291	200,723	1,384	202,107	(6,275)	195,832
Supervision - Gifted and Talented	22370	194,734	191,081	193,494	1,728	195,222	(8,300)	186,922
Supervision - Special Ed Early Childhd	22380	56,369	72,767	63,734	2,102	65,836	(2,313)	63,523
Supervision - Summer Literacy	22400	163,556	189,684	100,527	-	100,527	88,602	189,129
Supervision - IB Program	22410	321,668	324,334	495,898	(158,229)	337,669	(13,133)	324,536
Supervision - Summer School	22420	19,883	16,947	23,019	-	23,019	(1,592)	21,427
Total Instructional Staff		14,844,851	15,773,874	16,823,881	(246,292)	16,577,589	(959,528)	15,618,061
TOTAL DIRECT INSTRUCTION and INSTRUCTIONAL SUPPORT		167,450,270	180,749,956	191,464,620	(2,577,102)	188,887,518	(3,713,629)	185,173,889
GENERAL ADMINISTRATION								
Board Secretary/Clerk	23120	171,144	136,474	165,137	4,333	169,470	(5,487)	163,983
Treasurer Services	23130	2,674	3,709	24,320	-	24,320	-	24,320
Election Services	23140	78,617	-	130,700	(100,000)	30,700	-	30,700
Legal Services	23150	138,274	71,608	285,000	-	285,000	-	285,000
Tax Assessment/Collection	23160	150,332	152,389	155,000	-	155,000	-	155,000
Audit Services	23170	68,299	61,432	70,280	20,000	90,280	-	90,280
Staff Relations/Negotiations	23180	106,157	87,255	79,480	12,791	92,271	(4,655)	87,616
ESP Staff Relations	23181	129,966	162,625	176,109	2,374	178,483	(8,966)	169,517
District Accountability Services	23190	6,844	11,953	8,717	4,000	12,717	(1,335)	11,382
Office of the Superintendent	23210	489,987	778,388	661,619	507	662,126	(27,154)	634,972
State and Federal Relations	23230	14,248	15,058	14,107	-	14,107	(1,111)	12,996
Charter School Administration	23910	149,318	167,815	203,375	56,538	259,913	(7,940)	251,973
TOTAL GENERAL ADMINISTRATION		1,505,860	1,648,706	1,973,844	543	1,974,387	(56,648)	1,917,739
SCHOOL ADMINISTRATION								
Office of the Principal	24110	19,386,799	20,185,885	21,159,782	90,433	21,250,215	(620,359)	20,629,856
School Business Management	24130	494,651	522,445	591,934	(85,003)	506,931	(17,265)	489,666
Other Support Services	24900	191,162	216,936	313,780	-	313,780	(41,681)	272,099
TOTAL SCHOOL ADMINISTRATION		20,072,612	20,925,266	22,065,496	5,430	22,070,926	(679,305)	21,391,621
BUSINESS ADMINISTRATION								
Support Services - Business	25010	292,029	350,115	360,338	(19,591)	340,747	(14,403)	326,344
Financial Services	25100	1,133,782	1,172,443	1,232,677	24,908	1,257,585	(48,910)	1,208,675
Purchasing Services	25200	665,904	697,270	721,282	20,332	741,614	(26,249)	715,365
Warehousing & Distribution	25300	179,879	213,985	259,796	(7,396)	252,400	(9,865)	242,535
Postage and Mail Services	25310	137,775	146,119	139,640	-	139,640	(35,000)	104,640
TOTAL BUSINESS ADMINISTRATION		2,409,369	2,579,932	2,713,733	18,253	2,731,986	(134,427)	2,597,559
MAINTENANCE & OPERATIONS								
Maintenance & Operations Supervision	26100	819,786	809,467	894,740	10,539	905,279	(34,865)	870,414
Operations (Custodians)	26210	8,661,842	9,004,945	9,419,438	532,768	9,952,206	(353,866)	9,598,340
Building Maintenance	26230	4,318,223	4,989,711	5,418,400	(425,142)	4,993,258	(455,612)	4,537,646
Utilities	26250	4,520,450	5,253,713	5,601,798	40,088	5,641,886	(2,487)	5,639,399
Grounds Maintenance	26300	1,445,195	1,366,852	1,619,156	(121,366)	1,497,790	(63,085)	1,434,705
Non-Student Vehicle Maintenance	26500	446,112	284,103	315,625	3,104	318,729	(20,435)	298,294
Security Services	26600	3,166,627	3,409,022	3,577,528	(178,860)	3,398,668	(127,878)	3,270,790
TOTAL MAINTENANCE & OPERATIONS		23,378,235	25,117,813	26,846,685	(138,869)	26,707,816	(1,058,228)	25,649,588

**Colorado Springs School District 11**  
**GENERAL FUND (Excludes Preschool & Risk Management Funds)**  
**Detail Schedule of Expenditures, Transfers, and Reserves by Program**  
**FY 2020-21 Adopted Budget**

		Actual				Budget		
		2017-18	2018-19	2019-20		2020-21		2020-21
Program Name	Number	Actual	Actual	Mid-Year	Difference	Proposed	Difference	Adopted
STUDENT TRANSPORTATION SERVICES								
Transportation Supervision	27100	862,217	866,848	1,000,993	5,315	1,006,308	44,057	1,050,365
Vehicle Operation Services	27200	3,311,879	3,707,537	4,298,282	(353,381)	3,944,901	14,777	3,959,678
Vehicle Services	27400	656,424	768,303	675,622	17,155	692,777	(32,837)	659,940
Small Engine Maintenance	27500	130,303	149,822	117,932	7,496	125,428	(4,830)	120,598
TOTAL TRANSPORTATION SERVICES		4,960,823	5,492,510	6,092,829	(323,415)	5,769,414	21,167	5,790,581
CENTRAL SERVICES								
Support Services - Central	28010	711,189	568,150	668,456	159,970	828,426	(73,658)	754,768
Grants Acquisition Office	28130	492,632	502,230	551,892	2,217	554,109	(24,677)	529,432
Community Relations Services	28230	713,097	843,516	837,143	24,295	861,438	(127,025)	734,413
Human Resources Services	28300	1,611,818	1,696,085	1,760,486	72,571	1,833,057	(103,964)	1,729,093
Recruitment & Placement Services	28320	133,213	129,412	219,369	-	219,369	(15,955)	203,414
Non-Instructional Staff Development	28340	380,191	365,860	433,340	-	433,340	-	433,340
Non-Instructional Staff Training	28341	147,521	185,617	221,385	10,209	231,594	(10,455)	221,139
EOP, Ombudsman	28380	198,412	206,606	208,016	1,176	209,192	(7,678)	201,514
Information Service Systems	28400	1,885,648	1,924,840	3,971,347	28,945	4,000,292	(55,360)	3,944,932
Technology Equipment Maintenance	28420	987,240	1,351,484	1,105,902	23,824	1,129,726	(189,656)	940,070
Network Operations Services	28440	2,019,853	3,383,780	1,973,372	49,123	2,022,495	(62,122)	1,960,373
Telecommunications	28450	759,840	2,541,528	1,830,161	(53,448)	1,776,713	(63,736)	1,712,977
Unemployment Insurance	28510	102,157	71,505	162,250	-	162,250	-	162,250
Safety Program	28550	5,970	11,396	17,168	-	17,168	(1,202)	15,966
TOTAL CENTRAL SERVICES		10,148,781	13,782,009	13,960,287	318,882	14,279,169	(735,488)	13,543,681
OTHER SERVICES								
Volunteer Services	29100	245,698	256,673	284,474	1,533	286,007	(12,388)	273,619
Non-Teacher Post Employment	29500	745,585	1,140,820	2,754,903	-	2,754,903	-	2,754,903
TOTAL OTHER SERVICES		991,283	1,397,493	3,039,377	1,533	3,040,910	(12,388)	3,028,522
COMMUNITY SERVICES								
TESLA Childcare	33100	243,598	264,641	252,310	28,109	280,419	(17,794)	262,625
GED Testing	33400	6,327	6,102	7,432	-	7,432	(606)	6,826
Facility Rentals	33500	415,847	402,456	913,978	16,449	930,427	(111,033)	819,394
Crossing Guard Services	33910	302,760	309,940	396,170	-	396,170	(28,376)	367,794
Adult Basic Education	34100	83,468	204,519	214,133	2,738	216,871	(46,914)	169,957
TOTAL COMMUNITY SERVICES		1,052,000	1,187,658	1,784,023	47,296	1,831,319	(204,723)	1,626,596
CONSTRUCTION SERVICES								
Renovations	40000	270,281	215,639	-	-	-	-	-
TOTAL CONSTRUCTION SERVICES		270,281	215,639	-	-	-	-	-
TOTAL EXPENDITURES		232,239,514	253,096,982	269,940,894	(2,647,449)	267,293,445	(6,573,669)	260,719,776
FUND BALANCE								
Restricted - TABOR	93210	-	-	5,307,087	-	5,307,087	-	5,307,087
Restricted Multi-Year Obligations	93220	-	-	135,000	-	135,000	-	135,000
Committed - Tabor Refund Reserve	93200	-	-	5,000,000	(4,000,000)	1,000,000	-	1,000,000
Assigned - Strategic Plan	90000	-	-	740,000	(531,225)	208,775	-	208,775
Assigned Time Sheet System	90001	-	-	500,000	(357,500)	142,500	-	142,500
Assigned Encumbrance	94000	-	-	1,500,000	(515,278)	984,722	-	984,722
Unassigned - Contingency	91000	-	-	23,039,169	1,740,813	24,779,982	(1,852,427)	22,927,555
Unassigned - Unanticipated	99000	-	-	150,000	-	150,000	-	150,000
TOTAL FUND BALANCES		-	-	36,371,256	(3,663,190)	32,708,066	(1,852,427)	30,855,639
TOTAL EXPENDITURES & FUND BALANCE		232,239,514	253,096,982	306,312,150	(6,310,639)	300,001,511	(8,426,096)	291,575,415

**Colorado Springs School District 11**  
**GENERAL FUND - (Preschool Fund & Risk Mgmt Fund not Included)**  
**Detail Schedule of Employee Compensation and Benefits**  
**Adopted Budget - FY 2020-21**

Object Name	Number	Job Classification	2020-21 Adopted	
<b>Administrators</b>				
Regular Salaries	011010	Administrators	\$ 11,422,995	
Supplemental Pay	015010	Administrators	263,520	
Post Employment Compensation	016010	Administrators	352,246	\$ 12,038,761
Employee Benefits	020010	Administrators		3,719,388
Mileage Allowance - Administrators	029010	Administrators		85,666
<b>Total Administrators</b>				<b>15,843,815</b>
<b>Professional-Instructional</b>				
Regular Salaries	011020	Professional-Instructional	100,155,841	
Substitute & Temporary Staff	012020	Professional-Instructional	3,437,379	
Supplemental Pay	015020	Professional-Instructional	4,277,461	
Post Employment Compensation	016020	Professional-Instructional	637,310	108,507,991
Employee Benefits	020020	Professional-Instructional		36,419,438
Worker's Compensation	021620	Professional-Instructional		11,073
<b>Total Professional-Instructional</b>				<b>144,938,502</b>
<b>Non-teacher Professional</b>				
Regular Salaries	011030	Professional-Other	7,981,262	
Substitute & Temporary Staff	012030	Professional-Other	37,244	
Supplemental Pay	015030	Professional-Other	34,250	8,052,756
Employee Benefits	020030	Professional-Other		2,651,548
Mileage Allowance - Professionals	029030	Professional-Other		18,460
<b>Total Professional-Other</b>				<b>10,722,764</b>
<b>Paraprofessionals</b>				
Regular Salaries	011040	Paraprofessionals	9,884,989	
Substitute & Temporary Staff	012040	Paraprofessionals	255,470	
Supplemental Pay	015040	Paraprofessionals	202,249	10,342,708
Employee Benefits	020040	Paraprofessionals		4,420,447
Car Insurance Allowance	029140	Paraprofessionals		2,500
<b>Total Paraprofessionals</b>				<b>14,765,655</b>
<b>Office/Administrative Support</b>				
Regular Salaries	011050	Office/Administrative Support	8,355,337	
Substitute & Temporary Staff	012050	Office/Administrative Support	575,063	
Overtime Pay	013050	Office/Administrative Support	150,572	
Supplemental Pay	015050	Office/Administrative Support	129,904	
Post Employment Compensation	016050	Office/Administrative Support	266,329	9,477,205
Employee Benefits	020050	Office/Administrative Support		3,900,333
Tuition Reimbursement	024050	Office/Administrative Support		33,000
<b>Total Office/Administrative Support</b>				<b>13,410,538</b>
<b>Crafts, Trades &amp; Services</b>				
Regular Salaries	011060	Crafts, Trades & Services	14,868,696	
Substitute & Temporary Staff	012060	Crafts, Trades & Services	28,800	
Overtime Pay	013060	Crafts, Trades & Services	301,036	
Supplemental Pay	015060	Crafts, Trades & Services	48,697	15,247,229
Employee Benefits	020060	Crafts, Trades & Services		5,915,689
Worker's Compensation	021660	Crafts, Trades & Services		41,774
Mileage Allowance - Crafts, Trades & Service	029060	Crafts, Trades & Services		700
<b>Total Crafts, Trades &amp; Services</b>				<b>21,205,392</b>
<b>Total Employee Compensation</b>				<b>163,666,650</b>
<b>Total Employee Benefits</b>				<b>57,220,016</b>
<b>Total Employee Compensation &amp; Benefits</b>				<b>\$ 220,886,666</b>

**Colorado Springs School District 11**  
**GENERAL FUND - (Preschool Fund & Risk Mgmt Fund not Included)**  
**Detail Schedule of Expenditures, Transfers, and Reserves by Object and Job Classification**  
**Adopted Budget - FY 2020-21**

<b>Object Name</b>	<b>Number</b>	<b>Job Classification</b>	<b>2020-21 Adopted</b>	
<b>Employee Compensation</b>				
Regular Salaries	011010	Administrators	\$ 11,422,995	
Regular Salaries	011020	Professional-Instructional	100,155,841	
Regular Salaries	011030	Professional-Other	7,981,262	
Regular Salaries	011040	Paraprofessionals	9,884,989	
Regular Salaries	011050	Office/Administrative Support	8,355,337	
Regular Salaries	011060	Crafts, Trades & Services	14,868,696	
Substitute & Temporary Staff	012020	Professional-Instructional	3,437,379	
Substitute & Temporary Staff	012030	Professional-Other	37,244	
Substitute & Temporary Staff	012040	Paraprofessionals	255,470	
Substitute & Temporary Staff	012050	Office/Administrative Support	575,063	
Substitute & Temporary Staff	012060	Crafts, Trades & Services	28,800	
Overtime Pay	013040	Paraprofessionals	-	
Overtime Pay	013050	Office/Administrative Support	150,572	
Overtime Pay	013060	Crafts, Trades & Services	301,036	
Additional/Extra Duty/Stipend Pay	015010	Administrators	263,520	
Additional/Extra Duty/Stipend Pay	015020	Professional-Instructional	4,277,461	
Additional/Extra Duty/Stipend Pay	015030	Professional-Other	34,250	
Additional/Extra Duty/Stipend Pay	015040	Paraprofessionals	202,249	
Additional/Extra Duty/Stipend Pay	015050	Office/Administrative Support	129,904	
Additional/Extra Duty/Stipend Pay	015060	Crafts, Trades & Services	48,697	
Post Employment Compensation	016010	Administrators	352,246	
Post Employment Compensation	016020	Professional-Instructional	637,310	
Post Employment Compensation	016050	Office/Administrative Support	266,329	
<b>Total Employee Compensation</b>				<b>163,666,650</b>
<b>Employee Benefits</b>				
Employee Benefits	020010	Administrators	3,719,388	
Employee Benefits	020020	Professional-Instructional	36,419,438	
Employee Benefits	020030	Professional-Other	2,651,548	
Employee Benefits	020040	Paraprofessionals	4,420,447	
Employee Benefits	020050	Office/Administrative Support	3,900,333	
Employee Benefits	020060	Crafts, Trades & Services	5,915,689	
Employee Benefits	021620	Worker's Compensation	11,073	
Employee Benefits	021660	Worker's Compensation	41,774	
Tuition Reimbursement	024050	Office/Administrative Support	33,000	
Mileage Allowance	029010	Administrators	85,666	
Mileage Allowance	029030	Professional-Other	18,460	
Mileage Allowance	029060	Crafts, Trades & Services	700	
Car Insurance Allowance	029140	Paraprofessionals	2,500	
<b>Total Employee Benefits</b>				<b>57,220,016</b>
<b>Total Employee Compensation &amp; Benefits</b>				<b>220,886,666</b>



**Colorado Springs School District 11**  
**GENERAL FUND - (Preschool Fund & Risk Mgmt Fund not Included)**  
**Detail Schedule of Expenditures, Transfers, and Reserves by Object and Job Classification**  
**Adopted Budget - FY 2020-21**

<b>Object Name</b>	<b>Number</b>	<b>Job Classification</b>	<b>2020-21 Adopted</b>	
<b>Purchased Services</b>				
<b>Professional &amp; Technical Services</b>				
Treasurer Collection Fees	031100	n/a	155,000	
Election Services	031200	n/a	30,500	
Treasurer Services	031300	n/a	12,320	
Legal Services	033100	n/a	640,520	
Audit Services	033200	n/a	88,300	
Negotiations Services	033300	n/a	7,400	
Other Purchased Personal Services	039000	n/a	1,518,211	
<b>Total Professional &amp; Technical Services</b>				<b>2,452,251</b>
<b>Property Services</b>				
Utilities - Water	041100	n/a	1,100,815	
Utilities - Sewage	041200	n/a	152,883	
Utilities - Storm Water Fees	041300	n/a	153,736	
Utilities - Garbage Disposal	042100	n/a	235,000	
Repairs & Maintenance	043000	n/a	166,123	
Repair Copy Machines	043100	n/a	250,422	
<b>Total Purchased Property Services</b>				<b>2,058,979</b>
<b>Other Purchased Services</b>				
Other Services (Maintenance & Operations)	050000	n/a	6,139,809	
Field Trips	051300	n/a	52,938	
Student Transportation - Parents	051400	n/a	9,300	
Student Transportation - Contractor	051500	n/a	49,800	
Student Transportation	051900	n/a	40,000	
Insurance - Non-benefit	052000	n/a	180,419	
Unemployment Insurance	052500	n/a	153,250	
Telecommunications	053000	n/a	512,000	
Postage	053300	n/a	10,707	
Courier Service	053500	n/a	130,640	
Advertising	054000	n/a	181,863	
Printing, Binding & Duplicating	055000	n/a	577,815	
Tuition to Private Sources	056400	n/a	80,852	
Tuition to other Agencies	056500	n/a	228,905	
Tuition paid to Other Organizations	056900	n/a	540,768	
Travel, Registration & Entry Fees	058000	n/a	796,931	
In-state Travel	058100	n/a	6,000	
Out-of-state Travel	058200	n/a	10,000	
Mileage Reimbursements	058300	n/a	122,153	
P/S Other School District	059200	n/a	131,000	
<b>Total Other Purchased Services</b>				<b>9,955,150</b>
<b>Total All Purchased Services</b>				<b>14,466,380</b>

**Colorado Springs School District 11**  
**GENERAL FUND - (Preschool Fund & Risk Mgmt Fund not Included)**  
**Detail Schedule of Expenditures, Transfers, and Reserves by Object and Job Classification**  
**Adopted Budget - FY 2020-21**

<b>Object Name</b>	<b>Number</b>	<b>Job Classification</b>	<b>2020-21 Adopted</b>	
<b>Supplies &amp; Materials</b>				
Projected Instructional Supply Carryover	061000	n/a	3,500,000	
Projected Non-Instructional Supply Carryover	061000	n/a	1,200,000	
General Supplies	061000	n/a	5,943,496	
Lamps & Light Bulbs	061100	n/a	8,000	
Custodial Support	061400	n/a	41,000	
Graduation Supplies	061700	n/a	19,332	
Inventory Write-Off	061800	n/a	1,040	
Utilities - Natural Gas	062100	n/a	1,073,677	
Utilities - Electricity	062200	n/a	3,377,687	
Motor Vehicle Fuels	062600	n/a	636,000	
Curriculum Resources & Textbooks	064200	n/a	423,633	
Library Books/Periodicals	064300	n/a	94,095	
Book Binding	064400	n/a	10,000	
Electronic Media	065000	n/a	2,000,472	
Other Supplies	069000	n/a	69,000	
<b>Total Supplies &amp; Materials</b>				<b>18,397,432</b>
<b>Capital Outlay</b>				
Equipment Greater than \$5,000 per item	073000	n/a	1,030,000	
Technology Equipment	073400	n/a	1,011,303	
Equipment Less than \$5,000 per item	073500	n/a	341,959	
<b>Total Capital Outlay</b>				<b>2,383,262</b>
<b>Other Expenditures &amp; Reserves</b>				
<b>Other Expenditures</b>				
Dues and Fees	081000	n/a	130,015	
School Rental Incentives	084100	n/a	450,000	
Field Trips	085100	n/a	62,714	
Internal Technology Services	085300	n/a	(727)	
User Charges	086000	n/a	(27,493)	
Indirect Charges	086900	n/a	(528,473)	
<b>Total Other Expenditures</b>				<b>86,036</b>
<b>Reserves</b>				
Unassigned	084000	n/a	22,927,555	
Unassigned - Unanticipated	084000	n/a	150,000	
Assigned - Strategic Plan	084000	n/a	208,775	
Assigned - Time Sheet System	084000	n/a	142,500	
Assigned - Retirement Incentives	084000	n/a	4,500,000	
Reserve for Encumbrance	084000	n/a	984,722	
Restricted - TABOR	084000	n/a	5,307,087	
Restricted - TABOR Refunds	084000	n/a	1,000,000	
Restricted - Multi-Year Obligations	084000	n/a	135,000	
<b>Total Reserves</b>			35,355,639	<b>35,355,639</b>
<b>Total Other Expenditures &amp; Reserves</b>				<b>35,441,675</b>
<b>Total General Fund Expenditures by Object</b>				<b>\$ 291,575,415</b>

**Colorado Springs School District 11**  
**General Education - Expenditures for Elementary & Secondary**  
**Adopted 2020-21**

Acct #	Budgeted Expenditures	Elementary Schools	Middle Schools	High Schools	Central Support	Totals
011020	Teacher Salaries	27,682,419	16,263,852	17,416,113	1,294,692	62,657,076
011040	T/A Salaries	1,616,356	316,278	175,768	-	2,108,402
012020	Teacher Substitutes	-	-	4,000	2,419,634	2,423,634
012040	T/ A Substitutes	-	-	-	159,945	159,945
015020	Teacher Extra Pay	-	-	6,575	52,700	59,275
020020	Teacher Benefits	9,293,209	5,727,470	6,180,355	929,023	22,130,057
020040	T/A Benefits	525,119	140,997	59,709	34,548	760,372
039000	Professional/Consultant Services	-	-	5,500	-	5,500
043000	Instructional Equipment Maint.	-	8,000	61,310	-	69,310
043100	Copier Maintenance	101,931	64,450	30,000	-	196,381
050000	Other Purchased Services	-	-	201,952	319,259	521,211
051300	Field Trips	-	2,950	7,500	-	10,450
055000	Printing	257,394	30,990	10,450	28,806	327,640
058000	Travel & Registration	-	-	26,700	-	26,700
058300	Mileage Reimbursement	-	-	5,550	-	5,550
061000	Instructional Supplies	413,067	364,147	609,463	515,530	1,902,207
061000	Instructional Supplies - Projected Carryover	-	-	-	3,500,000	3,500,000
064200	Textbooks	112,128	14,350	48,000	143,194	317,672
064300	Library Books/Media	47,444	16,960	10,200	-	74,604
065000	Electronic Media	51,193	24,700	61,715	592,377	729,985
073400	Technology Equipment	89,967	17,616	5,000	495,000	607,583
073500	Non-Capital Equipment	32,836	15,231	113,200	-	161,267
085100	Field Trips	25,288	10,500	24,500	-	60,288
085300	Tech Equipment Repair and Maintenance	-	-	-	736,150	736,150

<b>Total Expenditures</b>	<b>40,248,351</b>	<b>23,018,490</b>	<b>25,063,560</b>	<b>11,220,858</b>	<b>99,551,260</b>
<b>% of Total</b>	<b>40.4%</b>	<b>23.1%</b>	<b>25.2%</b>	<b>11.3%</b>	<b>100.0%</b>

**Staff FTE:**

EDUCATION SUPPORT PROF.	50.58	7.88	5.01	0.00	63.47
TEACHERS	570.30	249.20	269.30	11.50	1,088.80

<b>FTE Totals</b>	<b>620.88</b>	<b>257.08</b>	<b>274.31</b>	<b>11.50</b>	<b>1,152.27</b>
<b>% of Total</b>	<b>53.9%</b>	<b>22.3%</b>	<b>23.8%</b>	<b>1.0%</b>	<b>100.0%</b>

**Funded Pupil Count District Projection - 26,204.50 less 1,588.00 charter school students**

**Average Budgeted Teacher Salary equals 62,657,076 divided by 1,088.8**

<b>\$ 57,547</b>
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**Colorado Springs School District 11**  
**Elementary Education - Expenditures by Instructional Subject**  
**Adopted 2020-21**

Acct #	Object	Regular 00100	Art 02000	Physical Curriculum 08000	Music 12000	FY19-20 Adopted
011020	TEACHER SALARY	21,647,546	1,616,767	2,046,650	2,371,456	27,682,419
011040	PARAPROF. SALARY	1,616,356	-	-	-	1,616,356
020020	TEACHER BENEFIT	7,188,781	556,168	716,001	832,259	9,293,209
020040	PARAPROF. BENEFIT	525,119	-	-	-	525,119
043100	COPIER MAINTENANCE	101,931	-	-	-	101,931
055000	PRINTING	257,394	-	-	-	257,394
058000	TRAVEL & REGISTRATION	-	-	-	-	-
061000	INSTRUCTIONAL SUPPLIES	413,067	-	-	-	413,067
064200	TEXTBOOKS	112,128	-	-	-	112,128
064300	LIBRARY BOOKS/MEDIA	47,444	-	-	-	47,444
065000	ELECTRONIC MEDIA	51,193	-	-	-	51,193
073400	TECHNOLOGY EQUIPMENT	89,967	-	-	-	89,967
073500	NON-CAPITAL EQUIPMENT	32,836	-	-	-	32,836
085100	FIELD TRIPS	25,288	-	-	-	25,288
<b>Total Expenditures</b>		<b>32,109,050</b>	<b>2,172,935</b>	<b>2,762,651</b>	<b>3,203,715</b>	<b>40,248,351</b>
<b>% of Total</b>		<b>79.8%</b>	<b>5.4%</b>	<b>6.9%</b>	<b>8.0%</b>	<b>100.0%</b>
<b>Staff FTE:</b>						
	EDUCATION SUPPORT PROF.	50.58	-	-	-	50.58
	TEACHERS	463.90	30.20	32.00	44.20	570.30
<b>FTE Totals</b>		<b>514.48</b>	<b>30.20</b>	<b>32.00</b>	<b>44.20</b>	<b>620.88</b>
<b>% of Total</b>		<b>82.9%</b>	<b>4.9%</b>	<b>5.2%</b>	<b>7.1%</b>	<b>100.0%</b>

**Colorado Springs School District 11**  
**Middle School Education - Expenditures by Instructional Subject**  
**Adopted 2020-21**

Acct #	Object	Regular 00200	Art 02000	Physical Curriculum 08000	Music 12000	FY19-20 Adopted
011020	TEACHER SALARY	13,730,541	535,353	978,554	1,019,404	16,263,852
011040	PARAPROF. SALARY	316,278	-	-	-	316,278
020020	TEACHER BENEFIT	4,843,212	184,162	342,338	357,758	5,727,470
020040	PARAPROF. BENEFIT	140,997	-	-	-	140,997
039000	CONTRACTED SERVICES	-	-	-	-	-
043000	REPAIRS	8,000	-	-	-	8,000
043100	COPIER MAINTENANCE	64,450	-	-	-	64,450
051300	FIELD TRIPS	2,950	-	-	-	2,950
055000	PRINTING	30,660	-	-	330	30,990
061000	INSTRUCTIONAL SUPPLIES	292,644	19,818	10,550	41,135	364,147
064200	TEXTBOOKS	14,350	-	-	-	14,350
064300	LIBRARY BOOKS/MEDIA	16,960	-	-	-	16,960
065000	ELECTRONIC MEDIA	24,700	-	-	-	24,700
073400	TECHNOLOGY EQUIPMENT	17,616	-	-	-	17,616
073500	NON-CAPITAL EQUIPMENT	15,231	-	-	-	15,231
085200	FIELD TRIPS	10,500	-	-	-	10,500
<b>Total Expenditures</b>		<b>19,529,088</b>	<b>739,333</b>	<b>1,331,442</b>	<b>1,418,627</b>	<b>23,018,490</b>
<b>% of Total</b>		<b>84.8%</b>	<b>3.2%</b>	<b>5.8%</b>	<b>6.2%</b>	<b>100.0%</b>
<b>Staff FTE:</b>						
	EDUCATION SUPPORT PROF.	7.88	-	-	-	7.88
	TEACHERS	204.90	10.00	15.30	19.00	249.20
<b>FTE Totals</b>		<b>212.78</b>	<b>10.00</b>	<b>15.30</b>	<b>19.00</b>	<b>257.08</b>
<b>% of Total</b>		<b>82.8%</b>	<b>3.9%</b>	<b>6.0%</b>	<b>7.4%</b>	<b>100.0%</b>

**Colorado Springs School District 11**  
**High School Education - Expenditures by Instructional Subject**  
**Adopted 2020-21**

Acct #	Object	Job Class	Regular 00300	Art 02000	Business 03000	English 05000	Foreign Language 06000	Physical Curriculum 08000
011020	REGULAR EMPLOYEES	TEACHER	1,796,485	567,475	268,496	4,345,385	1,209,634	1,253,573
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	175,768	-	-	-	-	-
012020	TEMP. EMPLOYEES	TEACHER	4,000	-	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	6,575	-	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	605,682	195,211	94,168	1,488,542	431,597	438,551
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	59,709	-	-	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		5,500	-	-	-	-	-
043000	REPAIRS AND MAINTENANCE		61,310	-	-	-	-	-
043100	COPIER MAINTENANCE		30,000	-	-	-	-	-
050000	OTHER PURCHASED SERVICES		201,952	-	-	-	-	-
051300	FIELD TRIPS		7,500	-	-	-	-	-
055000	PRINTING		10,450	-	-	-	-	-
058000	TRAVEL & REGISTRATION		24,700	-	-	-	-	-
058300	MILEAGE REIMBURSEMENT		5,550					
061000	INSTRUCTIONAL SUPPLIES		286,177	43,082	8,045	45,866	16,900	22,097
064200	TEXTBOOKS		48,000	-	-	-	-	-
064300	LIBRARY BOOKS/MEDIA		10,200	-	-	-	-	-
065000	ELECTRONIC MEDIA		61,715	-	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		5,000	-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		113,200	-	-	-	-	-
085100	FIELD TRIPS		24,500	-	-	-	-	-
<b>Total Expenditures</b>			<b>3,543,973</b>	<b>805,768</b>	<b>370,709</b>	<b>5,879,793</b>	<b>1,658,131</b>	<b>1,714,221</b>
<b>% of Total</b>			<b>14.1%</b>	<b>3.2%</b>	<b>1.5%</b>	<b>23.5%</b>	<b>6.6%</b>	<b>6.8%</b>
<b>Staff FTE:</b>								
	EDUCATION SUPPORT PROFESSIONALS		5.01	-	-	-	-	-
	TEACHERS		28.30	10.60	4.60	44.30	21.80	19.60
<b>FTE Totals</b>			<b>33.31</b>	<b>10.60</b>	<b>4.60</b>	<b>44.30</b>	<b>21.80</b>	<b>19.60</b>
<b>% of Total</b>			<b>12.1%</b>	<b>3.9%</b>	<b>1.7%</b>	<b>16.1%</b>	<b>7.9%</b>	<b>7.1%</b>

<b>Family &amp; Consumer Education 09000</b>	<b>Industrial Arts 10000</b>	<b>Math 11000</b>	<b>Music 12000</b>	<b>Science 13000</b>	<b>Social Science 15000</b>	<b>FY19-20 Adopted</b>
166,075	232,228	2,450,654	611,643	2,292,547	2,221,918	17,416,113
-	-	-	-	-	-	175,768
-	-	-	-	-	-	4,000
-	-	-	-	-	-	6,575
70,539	73,118	951,021	214,655	835,286	781,985	6,180,355
-	-	-	-	-	-	59,709
-	-	-	-	-	-	5,500
-	-	-	-	-	-	61,310
-	-	-	-	-	-	30,000
-	-	-	-	-	-	201,952
-	-	-	-	-	-	7,500
-	-	-	-	-	-	10,450
-	-	-	2,000	-	-	26,700
						5,550
27,382	15,400	36,820	39,294	41,500	26,900	609,463
-	-	-	-	-	-	48,000
-	-	-	-	-	-	10,200
-	-	-	-	-	-	61,715
-	-	-	-	-	-	5,000
-	-	-	-	-	-	113,200
-	-	-	-	-	-	24,500
<b>263,996</b>	<b>320,746</b>	<b>3,438,495</b>	<b>867,592</b>	<b>3,169,333</b>	<b>3,030,803</b>	<b>25,063,560</b>
<b>1.1%</b>	<b>1.3%</b>	<b>13.7%</b>	<b>3.5%</b>	<b>12.6%</b>	<b>12.1%</b>	<b>100.0%</b>
-	-	-	-	-	-	5.01
3.00	4.00	41.80	11.40	41.80	38.10	269.30
<b>3.00</b>	<b>4.00</b>	<b>41.80</b>	<b>11.40</b>	<b>41.80</b>	<b>38.10</b>	<b>274.31</b>
<b>1.1%</b>	<b>1.5%</b>	<b>15.2%</b>	<b>4.2%</b>	<b>15.2%</b>	<b>13.9%</b>	<b>100.0%</b>





**GENERAL FUND**

**EXPENDITURE DETAIL**

**OF**

**INDIVIDUAL PROGRAMS**

## **INTRODUCTION PAGE**

### **Division and Division Head**

Identifies the division and name of the division head responsible for oversight of the expenditure accounts (except for regular salary and benefit accounts) within a program.

### **Program Budget Manager**

Identifies the administrator with primary responsibility within the division for the expenditure accounts (except for regular salary and benefit accounts) for a particular program.

### **Regular Salary and Benefit Accounts**

The Budget and Planning Department, within the Business Services Division is responsible for budgeting all regular salary and benefit accounts in the general fund (excluding preschool). The managers of the other funds are responsible for the regular salary and benefits budget of their respective funds.

Compensation packages were approved by the Board of Education at on May 24, 2020. These compensation approvals account for the salary and benefit increases on the detail pages of the FY20/21 adopted budget. One final factor, employee insurance benefit budgets will not see an increase in premiums for FY20/21.

### **Employee Full-Time Equivalency (FTE)**

The Budget and Planning Department is responsible for managing the control and accuracy of the District's FTE count. Changes to the District's FTE count may occur after the budget is adopted with Board of Education approval. The Budget and Planning Department works with the department requesting additional FTE and presents the request to the Board of Education for approval.

Program:	General Elementary Education	Program No.:	00100
Program Budget Manager:	Michael J. Thomas and Danniella Ewen	Date:	July 1, 2020
Division:	Superintendent and Personnel Support Services		
Division Head:	Michael J. Thomas and Phoebe Bailey		

### Program Description:

Included in this program are the expenditures incurred in planned learning activities and experiences that provide for students in elementary school (students from kindergarten through grade 5). Non-salary and non-benefit accounts represent funds allocated to principals based on the student count for each school. The Human Resources Department determines the number of FTE for teacher and para-professional salaries and benefits and the Budget and Planning Department projects the regular salary and benefits based on the FTE.

### Explanation for Use of Funds and Significant Changes:

- Staffing requirements are determined by formulas based on projected pupil enrollments for each school. The staffing section of this budget document provides details of the staffing formulas used for each level.
- Unused budget for all accounts except for salaries and benefits carries forward into next year. The amounts budgeted represent only current year allocations. Carry forward amounts for all three levels (elementary, middle school and high school) are budgeted in program 00900 (Other General Education program).
- Non-salary and benefit accounts represent budget allocations made by each school's principal and change from year to year.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	32,498,388	27,684,000	27,570,785	111,634	27,682,419
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	1,102,871	944,216	2,047,957	(431,601)	1,616,356
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	808	111	-	-	-
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	-	83	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	10,169,511	8,634,457	8,849,538	443,671	9,293,209
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	309,506	267,913	673,105	(147,986)	525,119
039000	PROFESSIONAL/CONSULTANT SERVICES		300	150	-	-	-
043100	COPIER MAINTENANCE		141,099	114,625	102,132	(201)	101,931
043200	TECH EQUIPMENT REPAIR & MAINT		-	54	-	-	-
050000	OTHER PURCHASED SERVICES		-	9,071	-	-	-
051300	FIELD TRIPS		-	3,952	-	-	-
055000	PRINTING		249,172	265,552	230,447	26,947	257,394
058000	TRAVEL & REGISTRATION		-	981	-	-	-
061000	INSTRUCTIONAL SUPPLIES		249,897	319,524	474,415	(61,348)	413,067
064100	SPECIAL PURCHASES		-	-	6,000	(6,000)	-
064200	TEXTBOOKS		125,421	105,082	118,343	(6,215)	112,128
064300	LIBRARY BOOKS/MEDIA		62,937	51,212	44,394	3,050	47,444
065000	ELECTRONIC MEDIA		64,774	69,551	52,061	(868)	51,193
073000	CAPITAL EQUIPMENT		-	15,000	-	-	-
073400	TECHNOLOGY EQUIPMENT		146,423	169,778	75,194	14,773	89,967
073500	NON-CAPITAL EQUIPMENT		28,611	28,113	34,335	(1,499)	32,836
085100	FIELD TRIPS		20,375	20,346	21,308	3,980	25,288
085200	INTERNAL WORK ORDERS		-	2,375	-	-	-
<b>Total Expenditures</b>			<b>45,170,093</b>	<b>38,706,146</b>	<b>40,300,014</b>	<b>(51,663)</b>	<b>40,248,351</b>
<b>Staff FTE:</b>							
EDUCATION SUPPORT PROFESSIONALS			60.50	59.63	53.88	(3.30)	50.58
TEACHERS			614.40	608.45	563.90	6.40	570.30
<b>FTE Totals</b>			<b>674.90</b>	<b>668.08</b>	<b>617.78</b>	<b>3.10</b>	<b>620.88</b>

Program:	General Middle School Education	Program No.:	00200
Program Budget Manager:	Michael J. Thomas and Danniella Ewen	Date:	July 1, 2020
Division:	Superintendent and Personnel Support Services		
Division Head:	Michael Thomas and Phoebe Bailey		

### Program Description:

Included in this program are the expenditures incurred in planned learning activities and experiences that provide for students in middle school (students from grade 6 through grade 8). Non-salary and non-benefit accounts represent funds allocated to principals based on the student count for each school. The Human Resource Department determines the number of FTE for teacher and para-professional salaries and the Budget and Planning Department projects the regular salary and benefits based on the FTE.

### Explanation for Use of Funds and Significant Changes:

- Staffing requirements are determined by formulas based on projected pupil enrollments for each school. The staffing section of this budget document provides details of the staffing formulas used for each level.
- Unused budget for all accounts except for salaries and benefits carries forward into the next year. The amounts budgeted represent only current year allocations. Carry forward amounts for all three levels (elementary, middle school and high school) are budgeted in program 00900 (Other General Education program).
- Non-salary and benefit accounts represent budget allocations made by each school's principal and change from year to year.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	14,282,570	15,363,429	15,402,914	860,938	16,263,852
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	115,948	111,449	401,751	(85,473)	316,278
012020	TEMP. EMPLOYEES	TEACHER	-	120	-	-	-
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	-	122	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	4,606,248	4,923,018	5,078,463	649,007	5,727,470
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	43,830	43,663	153,004	(12,007)	140,997
039000	PROFESSIONAL/CONSULTANT SERVICES		2,914	-	-	-	-
043000	REPAIRS		2,777	3,544	7,000	1,000	8,000
043100	COPIER MAINTENANCE		94,408	68,380	65,650	(1,200)	64,450
050000	OTHER PURCHASED SERVICES		3,735	192	-	-	-
051300	FIELD TRIPS		-	-	-	2,950	2,950
055000	PRINTING		33,819	39,477	31,550	(560)	30,990
058000	TRAVEL & REGISTRATION		-	2,192	-	-	-
061000	INSTRUCTIONAL SUPPLIES		241,067	264,119	299,442	64,705	364,147
064200	TEXTBOOKS		24,790	14,865	12,850	1,500	14,350
064300	LIBRARY BOOKS/MEDIA		31,910	22,528	20,960	(4,000)	16,960
065000	ELECTRONIC MEDIA		34,579	30,621	29,391	(4,691)	24,700
073400	TECHNOLOGY EQUIPMENT		76,193	149,996	16,000	1,616	17,616
073500	NON-CAPITAL EQUIPMENT		16,008	14,901	19,531	(4,300)	15,231
081000	DUES		-	-	-	-	-
085100	FIELD TRIPS		8,083	10,991	7,450	3,050	10,500
085200	INTERNAL WORK ORDERS		-	1,334	-	-	-
085700	Internal Dist Claim Exp		-	(377)	-	-	-
<b>Total Expenditures</b>			<b>19,618,879</b>	<b>21,064,566</b>	<b>21,545,956</b>	<b>1,472,534</b>	<b>23,018,490</b>

### Staff FTE:

EDUCATION SUPPORT PROFESSIONALS	5.88	5.88	6.88	1.00	7.88
TEACHERS	272.60	279.00	263.10	(13.90)	249.20
<b>FTE Totals</b>	<b>278.48</b>	<b>284.88</b>	<b>269.98</b>	<b>(12.90)</b>	<b>257.08</b>

Program: Intramural Activities  
Program Budget Manager: Christopher Noll  
Division: Achievement, Learning, and Leadership  
Division Head: David Engstrom

Program No. 002IA  
Date: July 1, 2020

### Program Description:

Funds are allocated to provide a comprehensive, multi-activity intramural program based on the interests and developmental needs of students at the middle level. These free or low cost programs support District 11's school philosophy that promotes participation and exploration for all middle school students in various activities. This program provides the opportunity for approximately 5,700 middle school students across the district to participate in over 100 activity offerings held approximately four days of most weeks in the school year.

### Explanation for Use of Funds and Significant Changes:

- This budget provides financial support for staff serving as activity sponsors for the intramural program. Monies are also spent for necessary equipment, supplies, and materials unique to these activities.
- The supplemental pay line item covers the payment of a stipend to an intramural coordinator for each middle school and stipends paid to individuals who have oversight of a particular intramural activity at the middle school.
- The general instructional supplies budget is an allotment per school based on projected student enrollment. Non-capital equipment dollars are divided equally and disbursed to each building. Pupil transportation dollars provide extra activity buses needed to support student involvement in before school and after school programs.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
015020	SUPPLEMENTAL PAY	TEACHER	41,792	45,849	45,000	-	45,000
020020	EMPLOYEE BENEFITS	TEACHER	8,540	9,498	9,720	-	9,720
039000	PROFESSIONAL/CONSULTANT SERVICES		5,364	3,500	5,292	-	5,292
051300	TRANS./FIELD TRIPS		6,405	-	10,000	-	10,000
061000	GENERAL INSTRUCTIONAL SUPPLIES		15,080	7,518	12,480	-	12,480
073500	NON-CAPITAL EQUIPMENT		5,402	4,148	4,050	-	4,050
085100	FIELD TRIPS		-	6,917	-	-	-
085200	INTERNAL WORK ORDERS		-	876	-	-	-
<b>Total Expenditures</b>			<b>82,583</b>	<b>78,307</b>	<b>86,542</b>	<b>-</b>	<b>86,542</b>

Program:	General High School Education	Program No.:	00300
Program Budget Manager:	Michael J. Thomas and Danniella Ewen	Date:	July 1, 2020
Division:	Superintendent and Personnel Support Services		
Division Head:	Michael Thomas and Phoebe Bailey		

### Program Description:

Included in this program are the expenditures incurred in planned learning activities and experiences that provide for students in high school (students from grade 9 through grade 12). Non-salary and non-benefit accounts represent funds allocated to principals based on the student count for each school. The Human Resources Department determines the number of FTE for teacher and para-professional salaries and benefits. The Budget and Planning Department projects the regular salaries and benefits based on FTE.

### Explanation for Use of Funds and Significant Changes:

- Staffing requirements are determined by formulas based on projected pupil enrollments for each school. The staffing section of this budget document provides details of the staffing formulas used for each level. A new recurring budget modification was approved to add a teacher to each high school for tutoring support.
- Unused budget for all accounts except for salaries and benefits carries forward into the next year. The amounts budgeted represent only current year allocations. Carry forward amounts for all three levels (elementary, middle school, and high school) are budgeted in program 00900 (Other General Education program).
- Non-salary and benefit accounts represent budget allocations made by each school's principal and change from year to year.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	16,924,523	16,982,888	16,661,922	754,191	17,416,113
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	99,051	108,312	239,759	(63,991)	175,768
012020	TEMP. EMPLOYEES	TEACHER	9,934	-	-	4,000	4,000
015020	SUPPLEMENTAL PAY	TEACHER	11,688	-	24,000	(17,425)	6,575
020020	EMPLOYEE BENEFITS	TEACHER	5,475,262	5,415,882	5,478,265	702,090	6,180,355
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	39,059	36,164	85,453	(25,744)	59,709
039000	PROFESSIONAL/CONSULTANT SERVICES		300	-	-	5,500	5,500
043000	REPAIRS AND MAINTENANCE		-	184	-	61,310	61,310
043100	COPIER MAINTENANCE		35,782	41,065	34,410	(4,410)	30,000
043200	TECH EQUIPMENT REPAIR & MAINT		-	30	-	-	-
050000	OTHER PURCHASED SERVICES		157,091	2,082	220,927	(18,975)	201,952
051300	FIELD TRIPS		-	1,101	-	7,500	7,500
055000	PRINTING		7,754	2,950	7,400	3,050	10,450
058000	TRAVEL & REGISTRATION		16,768	37,315	22,000	4,700	26,700
058300	MILEAGE REIMBURSEMENT		-	-	-	5,550	5,550
061000	INSTRUCTIONAL SUPPLIES		351,092	245,251	482,741	126,722	609,463
064200	TEXTBOOKS		66,503	66,025	225,000	(177,000)	48,000
064300	LIBRARY BOOKS/MEDIA		12,102	9,710	10,600	(400)	10,200
065000	ELECTRONIC MEDIA		62,142	81,494	61,715	-	61,715
073400	TECHNOLOGY EQUIPMENT		137,316	76,375	5,000	-	5,000
073500	NON-CAPITAL EQUIPMENT		35,577	25,423	27,400	85,800	113,200
081000	DUES		2,325	154	-	-	-
085100	FIELD TRIPS		8,099	20,265	7,000	17,500	24,500
085200	INTERNAL WORK ORDERS		-	7,376	-	-	-
<b>Total Expenditures</b>			<b>23,452,368</b>	<b>23,160,046</b>	<b>23,610,334</b>	<b>1,469,968</b>	<b>25,063,560</b>

### Staff FTE:

EDUCATION SUPPORT PROFESSIONALS	5.88	5.88	6.00	(0.99)	5.01
TEACHERS	311.10	306.70	282.00	(12.70)	269.30
<b>FTE Totals</b>	<b>316.98</b>	<b>312.58</b>	<b>288.00</b>	<b>(13.69)</b>	<b>274.31</b>

Program:	Montessori Preschool	Program No.:	00400
Program Budget Manager:	Sharon Gately		
Division:	Achievement/Learning/Leadership and Personnel Support	Date:	July 1, 2020
Division Head:	David Engstrom and Phoebe Bailey		

### Program Description:

The Montessori classrooms at the primary level (ages 3-5 years) follow the state guidelines under the Department of Human Services for large preschool programs, which requires a ratio of one adult to 10 children. Each of these classrooms serves up to 20 children as part of the primary Montessori program. The program serves both half-day and full-day students.

### Explanation for Use of Funds and Significant Changes:

- Instructional supplies provide support for classroom function.
- Paraprofessionals in this program are classroom aides, staffed through allocation from the Human Resources Department.
- Staffing based on allocations by the Human Resources department and adjusted accordingly.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	57,494	57,676	32,201	27,096	59,297
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	70,448	68,434	54,531	1,908	56,439
015020	SUPPLEMENTAL PAY	TEACHER	1,994	2,434	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	17,265	15,728	7,427	6,606	14,033
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	27,364	27,204	21,722	4,881	26,603
061000	INSTRUCTIONAL SUPPLIES		928	1,886	5,000	-	5,000
065000	ELECTRONIC MEDIA		-	120	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	1,196	-	-	-
086900	INDIRECT COSTS		5,861	5,861	5,861	-	5,861
<b>Total Expenditures</b>			<b>181,354</b>	<b>180,539</b>	<b>126,742</b>	<b>40,491</b>	<b>167,233</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		2.62	2.62	2.62	(2.60)	0.02
	TEACHERS		1.70	1.10	0.60	(0.10)	0.50
<b>FTE Totals</b>			<b>4.32</b>	<b>3.72</b>	<b>3.22</b>	<b>(2.70)</b>	<b>0.52</b>

Program: Post-Secondary Enrollment Options  
Program Budget Manager: Duane Roberson  
Division: Achievement, Learning, and Leadership  
Division Head: David Engstrom

Program No.: 00500  
Date: July 1, 2020

### Program Description:

This budget is used for eligible high school students at the junior and senior grade levels participating in the state mandated Post-Secondary Enrollment Options Program, C.R.S. 22-35-102. Post-Secondary Enrollment Options is a state mandated program that provides access to advanced courses not available at a high school and gives qualified high school students a jump-start on their college degree.

A college options program was added to this program in FY09/10. This program enables students to successfully work toward completing their high school diplomas, while simultaneously beginning work on an associate degree or vocational certificate at Pikes Peak Community College.

### Explanation for Use of Funds and Significant Changes:

- School districts are required to reimburse participating students tuition at the in-state rate for up to two courses per semester. The student must successfully complete the course to apply for reimbursement.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
012020	TEMP. EMPLOYEES	TEACHER	4,476	-	-	-	-
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	2,175	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	1,915	198	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	1,376	41	-	-	-
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	470	-	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		-	600	-	-	-
050000	OTHER PUR. SERVICES		372,608	392,836	433,466	(40,000)	393,466
051300	FIELD TRIPS		7,526	-	-	-	-
055000	PRINTING		3,828	849	-	-	-
056900	TUITION/FEES - OTHER		239,250	388,974	525,768	(270,000)	255,768
058000	TRAVEL & REGISTRATION		377	734	-	-	-
061000	INSTRUCTIONAL SUPPLIES		18,453	3,664	-	-	-
<b>Total Expenditures</b>			<b>652,454</b>	<b>787,895</b>	<b>959,234</b>	<b>(310,000)</b>	<b>649,234</b>



Program: Gifted and Talented  
 Program Budget Manager: Kristin Balsick  
 Division: Achievement, Learning, and Leadership  
 Division Head: David Engstrom

Program No.: 00700  
 Date: July 1, 2020

### Program Description:

In addition to supporting district goals and standards in all content areas, the Gifted and Talented (GT) program is committed to nurturing the gifts and talents of students by providing challenging educational options, which allow students to recognize their potential. Services in this program provide direction and assistance in developing a continuum of programs for gifted and talented students (approximately 2,300) K-12 and in delivering services to all students in order to support or improve achievement.

This program provides identification of and programs for gifted students K-12, supports collaborative district-wide enrichment programs, informs parents and teachers of services, provides an annual report of activities and budget, and administers gifted program evaluations.

### Explanation for Use of Funds and Significant Changes:

- The budget supports day to day operations of the GT instructional staff in developing identification, curriculum, instruction, and assessment strategies aimed at students who are highly capable in general intellectual ability, specific academic ability, creative or productive thinking ability, leadership ability, and/or visual and performing arts ability.
- This budget buys textbooks, software, reading curriculum, etc. to support the classrooms.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	2,341,917	2,510,387	2,723,199	(89,838)	2,633,361
012020	TEMP. EMPLOYEES	TEACHER	6,329	9,470	13,170	-	13,170
015020	SUPPLEMENTAL PAY	TEACHER	-	-	2,030	-	2,030
020020	EMPLOYEE BENEFITS	TEACHER	696,162	748,209	837,913	27,413	865,326
039000	PROFESSIONAL/CONSULTANT SERVICES		6,965	5,150	9,000	-	9,000
050000	OTHER PURCHASED SVCS.		200	53	-	-	-
051300	FIELD TRIPS		4,566	-	5,000	-	5,000
055000	PRINTING		1,788	2,355	3,000	110	3,110
058000	TRAVEL & REGISTRATION		13,616	4,055	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		-	-	1,300	-	1,300
061000	INSTRUCTIONAL SUPPLIES		18,658	20,660	17,300	300	17,600
064200	TEXTBOOKS		3,267	1,979	3,700	-	3,700
064300	LIBRARY BOOKS/MEDIA		-	6,682	-	-	-
065000	ELECTRONIC MEDIA SUPPLIES		5,401	8,424	870	-	870
081000	DUES		385	119	-	-	-
085100	FIELD TRIPS		0	921	-	0	-
<b>Total Expenditures</b>			<b>3,099,254</b>	<b>3,318,464</b>	<b>3,618,482</b>	<b>(62,016)</b>	<b>3,556,466</b>

### Staff FTE:

TEACHERS	41.75	41.00	41.60	(1.00)	40.60
<b>FTE Totals</b>	<b>41.75</b>	<b>41.00</b>	<b>41.60</b>	<b>(1.00)</b>	<b>40.60</b>

Program:	International Baccalaureate	Program No.:	007IB
Program Budget Manager:	TBD		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2020
Division Head:	David Engstrom		

### Program Description:

This budget presently supports the International Baccalaureate (IB) program at General William J. Palmer High School, North Middle School, and Midland International Elementary School.

### Explanation for Use of Funds and Significant Changes:

- Purchase of textbooks, curriculum required by the IB organization, and other supplemental resources.
- Program 22410, International Baccalaureate Supervision, was set up at FY05/06 mid-year to record the regular salaries and benefits of the staff coordinating the IB program.
- Funding for temporary teachers is reallocated from Other Purchased Services (050000) as needed each year.
- Membership fees are covered under this budget.
- Testing fees for students are covered in the other purchased services line item.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
012020	TEMP. EMPLOYEES	TEACHER	1,858	2,638	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	396	566	-	-	-
050000	OTHER PUR. SERVICES		59,379	57,945	86,469	-	86,469
055000	PRINTING		4,213	2,566	4,500	-	4,500
058000	TRAVEL & REGISTRATION		-	-	-	-	-
061000	GEN. INST. SUPPLIES		8,312	4,465	9,000	-	9,000
064200	TEXTBOOKS		7,896	1,073	7,261	-	7,261
065000	ELECTRONIC MEDIA SUPPLIES		573	251	7,500	-	7,500
081000	DUES		29,689	30,819	30,781	-	30,781
085100	FIELD TRIPS			115			
<b>Total Expenditures</b>			<b>112,316</b>	<b>100,439</b>	<b>145,511</b>	<b>-</b>	<b>145,511</b>

Program: General Instructional Media  
 Program Budget Manager: Melissa Smead  
 Division: Technology Services  
 Division Head: John McCarron

Program No.: 00800  
 Date: July 1, 2020

**Program Description:**

This program is used to identify costs associated with the District's K-12 library, media and information literacy program, including school-based on-line research and reference subscriptions, book binding at schools, and special program literacy books.

**Explanation for Use of Funds and Significant Changes:**

- The electronic media account pays for district-wide licenses for school-based on-line research and reference subscriptions.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
039000	PROFESSIONAL/CONSULTANT SERVICES			3,500			
050000	OTHER PUR. SERVICES		45,944	47,233	50,000	1,007	51,007
064300	LIBRARY/MEDIA SUPPLIES		28,301	4,072	6,950	921	7,871
064400	BOOK BINDING		412	4,168	10,000	-	10,000
065000	ELECTRONIC MEDIA SUPPLIES		51,122	54,564	63,540	-	63,540
073500	NON-CAPITAL EQUIPMENT		182	-	-	-	-
<b>Total Expenditures</b>			<b>125,961</b>	<b>113,536</b>	<b>130,490</b>	<b>1,928</b>	<b>132,418</b>

Program: Other General Education Program Program No.: 00900  
 Program Budget Manager: Various  
 Division: Achievement/Learning/Leadership, Superintendent, and Date: July 1, 2020  
 Personnel Support Services  
 Division Heads: David Engstrom, Michael J. Thomas, and Phoebe Bailey

### Program Description:

Teacher and teacher aide substitutes' salary and benefits for all levels of education in District 11 are included in this program. Also included in this program are the funds projected for instructional materials carryover for levels of education, equalization withholding, and central instructional expenditures that are allocated to schools on a need basis.

### Explanation for Use of Funds and Significant Changes:

- A carryover in instructional supplies is projected from FY18/19. This amount will be adjusted to actual at the mid-year FY19/20.
- A significant decrease to the technology equipment budget (073400) is the result of spending down the non-recurring funding to purchase laptops for all high school teachers and students over the course of five years.
- Instructional supplies varies each year and is based upon projected pupil count.
- In compliance with "Displaced Teacher Events", District 11 will monitor the projected unplaced teachers for FY19/20 in this program. Initial projections are funding for ten teacher positions to be held.
- A recurring reserve of funding for 20 teacher FTE has been established under the control of the Superintendent. These teachers' positions will be subject to strategic placement into schools with the greatest needs.

Acct #	Job Class	FY17-18 Actual	FY18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES TEACHER	90,746	63,173	1,829,577	(534,885)	1,294,692
011040	REGULAR EMPLOYEES PARAPROFESSIONALS	-	-	-	-	-
012020	TEMP. EMPLOYEES TEACHER	1,953,495	2,235,391	2,419,634	-	2,419,634
012040	TEMP. EMPLOYEES PARAPROFESSIONALS	263,850	288,014	159,945	-	159,945
015020	SUPPLEMENTAL PAY TEACHER	46,113	25,451	52,700	-	52,700
020020	EMPLOYEE BENEFITS TEACHER	469,267	517,174	1,152,563	(223,540)	929,023
020040	EMPLOYEE BENEFITS PARAPROFESSIONALS	56,123	62,958	34,548	-	34,548
039000	PROFESSIONAL/CONSULTANT SERVICES	10,491	-	-	-	-
043000	INSTRUCTIONAL EQUIPMENT MAINT.	101,263	-	-	-	-
043200	TECH EQUIPMENT REPAIR	-	736,150	-	-	-
050000	OTHER PURCHASED SERVICES	400,356	273,493	507,437	(188,178)	319,259
055000	PRINTING	16,491	16,457	28,806	-	28,806
058000	TRAVEL & REGISTRATION	3,296	-	-	-	-
058300	MILEAGE REIMBURSEMENT	7,350	-	-	-	-
061000	INSTRUCTIONAL SUPPLIES	402,247	210,810	515,030	500	515,530
061000	INSTRUCTIONAL SUPPLIES Carryover	-	-	2,300,000	1,200,000	3,500,000
064200	TEXTBOOKS	715,245	513,272	143,194	-	143,194
065000	ELECTRONIC MEDIA	599,281	579,536	524,623	67,754	592,377
073400	TECHNOLOGY EQUIPMENT	651,804	2,336,241	2,295,000	(1,800,000)	495,000
073500	NON-CAPITAL EQUIPMENT	174,727	-	-	-	-
085100	FIELD TRIPS	5,745	-	-	-	-
085300	INTERNAL TECH. EQUIPMENT REPAIRS & MAINT.	736,150	-	736,150	-	736,150
<b>Total Expenditures</b>		<b>6,704,040</b>	<b>7,858,119</b>	<b>12,699,207</b>	<b>(1,478,349)</b>	<b>11,220,858</b>
<b>Staff FTE:</b>						
	TEACHERS	10.85	16.75	30.70	(19.20)	11.50
	EDUCATION SUPPORT PROFESSIONALS	1.88	4.88	-	-	-
<b>FTE Totals</b>		<b>12.73</b>	<b>21.63</b>	<b>30.70</b>	<b>(19.20)</b>	<b>11.50</b>

Program: Achieve On-line School  
Program Budget Manager: John Bailey  
Division: Achievement, Learning, and Leadership  
Division Head: David Engstrom

Program No.: 009AC  
Date: July 1, 2020

**Program Description:**

Achieve On-line curriculum is designed to prepare and equip students to be successful in the 21<sup>st</sup> century. Resources and lessons are aligned to national and Colorado standards for each content area. All courses, lessons, and activities have been aligned with the knowledge, skills, and learned attributes necessary for success in the 21<sup>st</sup> century.

**Explanation for Use of Funds and Significant Changes:**

- This program along with other alternative schools and programs is located at the Roy J. Wasson Academic Campus.
- Staffing is based on allocations by the Human Resources department and adjusted accordingly.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	733,910	803,356	824,863	(31,532)	793,331
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	21,784	22,452	22,694	562	23,256
020020	EMPLOYEE BENEFITS	TEACHER	253,948	275,085	289,967	18,021	307,988
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	9,037	9,302	9,620	759	10,379
043100	COPIER MAINT.		634	590	750	-	750
050000	OTHER PUR. SERVICES		12,413	12,324	13,500	-	13,500
053400	INTERNET SERVICES		-	-	-	-	-
058000	TRAVEL & REGISTRATION		-	2,161	-	-	-
061000	INSTRUCTIONAL SUPPLIES		1,656	2,159	2,500	-	2,500
065000	ELECTRONIC MEDIA SUPPLIES		142,436	142,744	145,000	-	145,000
073400	TECHNOLOGY EQUIPMENT		38,028	22,841	8,000	-	8,000
073500	NON-CAPITAL EQUIPMENT		60	-	2,000	-	2,000
085100	FIELD TRIPS		2,899	581	2,000	-	2,000
						-	
<b>Total Expenditures</b>			<b>1,216,805</b>	<b>1,293,594</b>	<b>1,320,894</b>	<b>(12,189)</b>	<b>1,308,705</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
	TEACHERS		13.00	13.50	13.50	-	13.50
<b>FTE Totals</b>			<b>14.00</b>	<b>14.50</b>	<b>14.50</b>	<b>-</b>	<b>14.50</b>

Program: Alternative Programs  
Program Budget Manager: Dan Hoff  
Division: Achievement, Learning, and Leadership  
Division Head: David Engstrom

Program No.: 009AL  
Date: July 1, 2020

### Program Description:

This budget presently supports two schools: Tesla Educational Opportunity School and the Bijou School; and the compensation for the Career Pathways instructors. These were established in order to assure that all students have an equal opportunity to obtain a high school diploma through providing an environment, schedule, and curriculum to meet the needs of diverse students' populations.

### Explanation for Use of Funds and Significant Changes:

- This program addresses the retrieval of dropouts and is varied to meet the needs of students with diverse learning styles, extraordinary scheduling requirements, employment and economic needs, unusual family responsibilities, and/or a desire to become self-sufficient.
- The programs are unique and individualized for each student and offer both day and night schedule options including short blocks of three weeks. Students can continue on the traditional Carnegie unit approach to graduation or complete necessary learning for general educational development (GED) testing.
- Line items listed support the unique needs of these students, whatever their method of learning.
- Staffing based on allocations by the Human Resources department and adjusted accordingly.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	1,902,493	2,123,608	1,962,152	19,705	1,981,857
012020	TEMP. EMPLOYEES	TEACHER	1,284	5,210	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	-	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	621,861	688,710	659,729	66,279	726,008
043100	COPIER MAINT.		8,699	9,092	5,500	-	5,500
050000	OTHER PUR. SERVICES		600	3,679	11,500	-	11,500
051300	FIELD TRIPS		-	1,451	-	-	-
055000	PRINTING		11,114	8,499	3,000	-	3,000
058000	TRAVEL & REGISTRATION		-	350	-	-	-
061000	INSTRUCTIONAL SUPPLIES		14,212	12,419	21,618	4,201	25,819
064200	TEXTBOOKS		2,471	3,956	1,000	-	1,000
064300	LIBRARY BOOKS/MEDIA		2,394	2,214	2,500	1,200	3,700
065000	ELECTRONIC MEDIA SUPPLIES		4,440	785	1,500	-	1,500
073400	TECHNOLOGY EQUIPMENT		9,430	7,283	8,000	-	8,000
073500	NON-CAPITAL EQUIPMENT		7,078	3,943	2,000	-	2,000
085100	FIELD TRIPS		1,308	1,619	2,714	-	2,714
<b>Total Expenditures</b>			<b>2,587,384</b>	<b>2,872,816</b>	<b>2,681,213</b>	<b>91,385</b>	<b>2,772,598</b>
<b>Staff FTE:</b>							
	TEACHERS		37.80	38.20	35.00	1.50	36.50
<b>FTE Totals</b>			<b>37.80</b>	<b>38.20</b>	<b>35.00</b>	<b>1.50</b>	<b>36.50</b>

Program:	Advancement Via Individual Determination	Program No.:	009AV
Program Budget Manager:	TBD		
Division:	Achievement, Learning, and Leadership	Date	July 1, 2020
Division Head:	David Engstrom		

### Program Description:

Advancement Via Individual Determination (AVID) is a strongly research-based intervention program for middle and high school students focusing on accelerated learning with a goal of attendance at a four-year college or university.

### Explanation for Use of Funds and Significant Changes:

- Staffing is based on allocations by the Human Resources department and adjusted accordingly.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	176,196	215,492	111,663	125,844	237,507
012020	TEMP. EMPLOYEES	TEACHER	64,249	79,996	33,500	(10,206)	23,294
015020	SUPPLEMENTAL PAY	TEACHER	475	144	3,000	1,900	4,900
020020	EMPLOYEE BENEFITS	TEACHER	62,372	79,359	41,414	40,238	81,652
050000	OTHER PUR. SERVICES		607	738	1,000	17,000	18,000
051300	FIELD TRIPS		14,305	-	1,000	(1,000)	-
055000	PRINTING		1,059	703	1,200	(500)	700
058000	TRAVEL & REGISTRATION		76,671	500	30,620	(30,120)	500
058300	MILEAGE REIMBURSEMENT		2,541	-	-	-	-
061000	INSTRUCTIONAL SUPPLIES		5,278	12,110	6,835	(625)	6,210
081000	DUES		25,613	27,053	10,790	(4,165)	6,625
085100	FIELD TRIPS		-	769	-	-	-
<b>Total Expenditures</b>			<b>429,366</b>	<b>416,864</b>	<b>241,022</b>	<b>138,366</b>	<b>379,388</b>
<b>Staff FTE:</b>							
	TEACHERS		4.00	5.00	2.00	2.40	4.40
<b>FTE Totals</b>			<b>4.00</b>	<b>5.00</b>	<b>2.00</b>	<b>2.40</b>	<b>4.40</b>

Program: Instructional Staff Stipends  
 Program Budget Manager: Danniella Ewen  
 Division: Personnel Support Services  
 Division Head: Phoebe Bailey

Program No.: 009CA  
 Date: July 1, 2020

### Program Description:

One set of stipends in this program is identified in the master agreement as instructional stipends. An instructional stipend is compensation paid over and above salary for work usually performed outside of the normal workday. Some of the identified instruction stipend positions staff may wish to participate in include: district chairperson for nurses, school psychologists, counselors and social workers, high school chairpersons for academic disciplines, at middle school and elementary grade level team leaders, or representatives, coordinators of special education technology, music, physical education, etc. Staff members performing the requirements of the position are compensated from funds in this program. The master agreement dictates the stipend amount and requirements.

Other stipends in this program are those identified in the master agreement as clubs and activities stipends. Some of the identified clubs and activities students may wish to participate in include: yearbook, cultural or foreign language clubs, honor guard, student affairs, newspaper, bowling, chess, DECA (Distributive Education Clubs of America), FBLA (Future Business Leaders of America), drill team and various other clubs which may be indigenous to a specific school location. Staff members choosing to sponsor any of these clubs and/or activities are paid a stipend from this program. The master agreement dictates the stipend amount.

### Explanation for Use of Funds and Significant Changes:

- Funds are allocated for those staff members choosing to act in roles providing additional instructional activities such as department chairs, educational media coordinators, work study and head media specialists. Release time may be provided for the staff member performing additional instructional activities.
- Release time may be provided for the staff-sponsor to attend meetings, activities and competitions in the role of sponsor and/or adult chaperon.
- Mileage reimbursement is provided for those who must travel between activities in personal vehicles.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
012020	TEMP. EMPLOYEES	TEACHER	-	2,680	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	1,213,247	1,406,366	1,541,134	-	1,541,134
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	12,555	9,659	28,200	-	28,200
020020	EMPLOYEE BENEFITS	TEACHER	247,067	291,740	332,885	-	332,885
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	2,571	2,007	6,091	-	6,091
058300	MILEAGE REIMBURSEMENT		-	-	2,325	-	2,325
<b>Total Expenditures</b>			<b>1,475,440</b>	<b>1,712,450</b>	<b>1,910,635</b>	<b>-</b>	<b>1,910,635</b>



Program: Detention Center Program  
Program Budget Manager: Gregory Ecks  
Division: Superintendent  
Division Head: Michael Thomas

Program No.: 009DC  
Date: July 1, 2020

**Program Description:**

The Detention Center program provides education services for youth that are detained in the Spring Creek Detention Center. State law requires educational services be provided to children held in detention centers and that the cost of those services be shared by all of the school districts in each center's catchment area. A total of twenty-one school districts currently fall into the detention center's catchment area and currently reimburse Harrison School District 2 proportionately for the operation of the center.

**Explanation for Use of Funds and Significant Changes:**

- As of 2014-2015, the District is no longer responsible for this program's operations.
- Budget has been created to reimburse the current school district responsible for operation of a detention center for the education of District 11 students incarcerated in the facility beginning in FY14/15.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
059200	SERVICES PURCHASED FROM OTHER DISTRICTS		30,517	63,182	131,000	-	131,000
Total Expenditures			30,517	63,182	131,000	-	131,000

Program: Digital School  
Program Budget Manager: John Bailey  
Division: Achievement, Learning, and Leadership  
Division Head: David Engstrom

Program No.: 009DS  
Date: July 1, 2020

### Program Description:

This program creates an opportunity for students to reconnect with a traditional school and receive computer-based instruction as they work to earn a diploma in a neutral environment. Students have the opportunity to recover credit and may re-enter school at any time of the year.

### Explanation for Use of Funds and Significant Changes:

- This program funds staff and supplies for the District's digital school, which is housed at the Roy J. Wasson Academic Campus.
- Staffing is based on allocations by the Human Resources department and adjusted accordingly.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	247,877	304,987	315,111	(15,649)	299,462
015020	SUPPLEMENTAL PAY	TEACHER	31,365	32,248	35,000	-	35,000
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	520	439	3,000	-	3,000
020020	EMPLOYEE BENEFITS	TEACHER	83,200	93,850	100,207	6,014	106,221
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	106	90	630	-	630
043100	COPIER MAINTENANCE		615	635	750	-	750
050000	OTHER PURCHASED SERVICES		-	-	500	-	500
061000	INSTRUCTIONAL SUPPLIES		927	2,583	1,000	-	1,000
065000	ELECTRONIC MEDIA		24,590	26,850	32,000	-	32,000
073400	TECHNOLOGY EQUIPMENT		436	-	500	-	500
073500	NON-CAPITAL EQUIPMENT		789	-	900	-	900
<b>Total Expenditures</b>			<b>390,425</b>	<b>461,682</b>	<b>489,598</b>	<b>(9,635)</b>	<b>479,963</b>
<b>Staff FTE:</b>							
	TEACHERS		5.00	5.00	5.50	-	5.50
<b>FTE Totals</b>			<b>5.00</b>	<b>5.00</b>	<b>5.50</b>	<b>-</b>	<b>5.50</b>

Program:	Odyssey Early College and Career Options	Program No.:	009EC
Program Budget Manager:	Sean Norman		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2020
Division Head:	David Engstrom		

### Program Description:

This program began in school year 2013-2014. Students enrolled in Odyssey Early College and Career Options (Odyssey ECCO) have the opportunity to earn an Associates of Arts degree consisting of 60 hours of college credit that may be applied towards a Bachelor degree. Students develop a four-year individual career and academic plan (ICAP) to determine the college level coursework needed to support the student's academic and career goals.

### Explanation for Use of Funds and Significant Changes:

- Technology equipment – purchases are for student laptops and other devices. This budget may increase or decrease based on need.
- Subjects supported are the early college high school curriculum and the Career Pathways program. Teachers must have a Master's Degree in the areas they teach.
- Electronic media could include software support, additional technology to support students or staff.
- Non-capital equipment and technology equipment support the mission of this unique school.
- Salaries and benefits are adjusted to the human resource staffing allocations.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	514,983	563,290	633,570	15,527	649,097
020020	EMPLOYEE BENEFITS	TEACHER	160,666	160,113	192,318	17,984	210,302
028020	STATE ON BEHALF PAYMENT	TEACHER	-	13,716	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		145,693	123,832	120,000	-	120,000
043100	COPIER MAINTENANCE		349	439	500	-	500
050000	OTHER PURCHASED SERVICES		-	24	50	-	50
051300	FIELD TRIPS		263	-	-	-	-
055000	PRINTING		1,255	799	1,200	-	1,200
058000	TRAVEL & REGISTRATION		520	-	-	-	-
061000	INSTRUCTIONAL SUPPLIES		3,427	267	17,403	1,262	18,665
064200	TEXTBOOKS		97,709	103,311	140,000	(100,000)	40,000
065000	ELECTRONIC MEDIA		2,924	2,958	5,000	-	5,000
073400	TECHNOLOGY EQUIPMENT		52,208	1,881	40,000	100,000	140,000
073500	NON-CAPITAL EQUIPMENT		20,013	-	2,500	-	2,500
081000	DUES		-	257	-	-	-
085100	FIELD TRIPS		-	114	-	-	-
<b>Total Expenditures</b>			<b>1,000,010</b>	<b>971,001</b>	<b>1,152,541</b>	<b>34,773</b>	<b>1,187,314</b>
<b>Staff FTE:</b>							
	TEACHERS		11.50	11.00	11.00	1.00	12.00
<b>FTE Totals</b>			<b>11.50</b>	<b>11.00</b>	<b>11.00</b>	<b>1.00</b>	<b>12.00</b>

Program: ESL/Global Education  
Program Budget Manager: Talonna Hybki  
Division: Achievement, Learning, and Leadership  
Division Head: David Engstrom

Program No.: 009ES  
Date: July 1, 2020

#### Program Description:

Services in this program provide the means to close the achievement gap between English Language Learners (ELL) and native English speaking students and meet the compliance issues that all ELLs overcome the language barrier with meaningful access to the full curriculum.

#### Explanation for Use of Funds and Significant Changes:

- This budget provides for licensed teachers who have the “linguistically different” endorsement from Colorado or are in the process of obtaining that endorsement.
- In addition, this budget provides for daily educational assistant time for faculty in the English as Second Language (ESL) schools based on enrollment, curriculum-writing projects by teachers and professional development activities for ESL educational assistants.
- The temporary salary budgets may be used to provide additional testing and clerical assistance during the IDEA Proficiency Test (IPT) testing window. Grant funding for ESL coaches may not continue and the District will have this need.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	2,527,242	2,848,239	2,845,818	(521,103)	2,324,715
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	373,923	384,343	430,737	30,938	461,675
012020	TEMP. EMPLOYEES	TEACHER	232	1,504	3,000	(2,000)	1,000
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	400	-	500	(500)	-
015020	SUPPLEMENTAL PAY	TEACHER	3,208	3,874	3,500	-	3,500
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	-	916	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	789,705	887,401	919,584	(114,762)	804,822
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	138,434	147,193	167,747	20,562	188,309
050000	OTHER PURCHASED SERVICES		303	-	10,500	(8,500)	2,000
051300	FIELD TRIPS		764	710	-	-	-
055000	PRINTING		1,457	673	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		1,647	1,699	2,511	-	2,511
061000	GENERAL SUPPLIES		2,685	3,196	3,610	300	3,910
064200	TEXTBOOKS		31,436	42,376	55,000	(5,000)	50,000
<b>Total Expenditures</b>			<b>3,871,436</b>	<b>4,322,124</b>	<b>4,444,507</b>	<b>(600,066)</b>	<b>3,844,441</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		19.50	19.50	19.63	1.85	21.48
	TEACHERS		53.35	54.35	46.00	(6.05)	39.95
<b>FTE Totals</b>			<b>72.85</b>	<b>73.85</b>	<b>65.63</b>	<b>(4.20)</b>	<b>61.43</b>

Program: Expelled Students  
Program Budget Manager: Gregory Ecks  
Division: Superintendent  
Division Head: Michael J. Thomas

Program No.: 009EX  
Date: July 1, 2020

#### Program Description:

This program was created in FY02/03 to provide a final alternative for students expelled from regular classroom participation. As part of the program, teachers are provided to work with the students in their homes during the expulsion period and a library technician to handle any necessary computer access.

#### Explanation for Use of Funds and Significant Changes:

- Line items in this program support teachers in fulfilling their roles in providing support to expelled students.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid- Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	104,218	117,404	182,454	(22,878)	159,576
012020	TEMP. EMPLOYEES	TEACHER	5,612	4,254	22,982	-	22,982
015020	SUPPLEMENTAL PAY	TEACHER	11,614	10,440	48,983	-	48,983
020020	EMPLOYEE BENEFITS	TEACHER	39,046	36,531	55,721	6,902	62,623
050000	OTHER PURCHASED SERVICES		969	1,056	1,000	-	1,000
055000	PRINTING		-	60	720	-	720
058300	MILEAGE REIMBURSEMENT		-	69	300	-	300
061000	GEN. INST. SUPPLIES		2,730	2,174	2,000	-	2,000
065000	ELECTRONIC MEDIA SUPPLIES		9,054	9,054	9,000	-	9,000
073500	NON-CAPITAL EQUIPMENT		-	-	400	-	400
<b>Total Expenditures</b>			<b>173,243</b>	<b>181,042</b>	<b>323,560</b>	<b>(15,976)</b>	<b>307,584</b>
<b>Staff FTE:</b>							
	TEACHERS		2.00	2.00	3.00	-	3.00
<b>FTE Totals</b>			<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>

Program: MESA  
 Program Budget Manager: David Sawtelle  
 Division: Achievement, Learning, and Leadership  
 Division Head: David Engstrom

Program No. 009ME  
 Date: July 1, 2020

### Program Description:

Math, Engineering and Science Achievement (MESA) is a statewide program that District 11 offers starting in the seventh grade. The program encourages minority students to pursue a curriculum that would prepare them for college admission and success. MESA maximizes the use of existing resources both in school and community.

### Explanation for Use of Funds and Significant Changes:

- This statewide program is in all four high schools and five middle schools.
- This budget provides for release time for staff training designed to meet the needs of diverse learners. This directly supports the business plan as it relates to mixed ability classrooms.
- This budget supports a stipend for each building involved in the MESA program for a staff member to serve as an advisor for students. Advisors will provide curricular counseling, college and career counseling, and academic tutoring. Advisors will accompany students on field trips, recognize students with academic awards, seek out scholarships, and provide summer enrichments and training opportunities.
- This budget supports expenses for educational support materials.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
015020	SUPPLEMENTAL PAY	TEACHER	7,100	4,954	7,062	(7,062)	-
020020	EMPLOYEE BENEFITS	TEACHER	1,463	1,027	1,525	(1,525)	-
050000	OTHER PURCHASED SERVICES		-	-	1,000	(1,000)	-
051300	FIELD TRIPS		323	166	-	-	-
058000	TRAVEL & REGISTRATION		38	-	-	-	-
061000	GENERAL SUPPLIES		7,000	2,454	4,833	(4,333)	500
<b>Total Expenditures</b>			<b>15,924</b>	<b>8,602</b>	<b>14,420</b>	<b>(13,920)</b>	<b>500</b>

Program: Student Conferences and Activities  
Program Budget Manager: David Engstrom  
Division: Achievement, Learning, and Leadership  
Division Head: David Engstrom

Program No.: 009SC  
Date: July 1, 2020

### Program Description:

The Student Conferences and Activities program provides financial support for District 11 student attendance at conferences, workshops, and other student functions.

### Explanation for Use of Funds and Significant Changes:

- These funds provide our students opportunities to attend state, regional and national conferences, competitions and workshops; provide transportation for students to conferences and competitions; and provide release time for teachers chaperoning student activities. Numerous students in the district have been recognized for their expertise in state, regional, and national competitions such as National History Day, forensic competitions, Washington Close-up, national fine arts awards, state music competition, Bridge Building, National Science Fair, etc.
- This budget supports equity for students to participate in state, regional, and national academic competitions.
- This budget provides opportunities for students to demonstrate their academic achievement and talents.
- This budget supports registration fees and expenses for students as they compete in co-curricular activities.
- These funds provide plaques, ribbons, certificates, etc., to recognize our high performing students.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
012020	TEMP. EMPLOYEES	TEACHER	5,879	11,677	3,750	-	3,750
015020	SUPPLEMENTAL PAY	TEACHER	1,472	1,265	3,000	-	3,000
020020	EMPLOYEE BENEFITS	TEACHER	1,561	2,769	1,458	51	1,509
039000	PROFESSIONAL/CONSULTANT SERVICES		450	450	625	-	625
050000	OTHER PUR. SERVICES		1,860	773	-	-	-
051300	FIELD TRIPS		8,955	-	5,500	-	5,500
058000	TRAVEL & REGISTRATION		50,098	53,031	45,000	-	45,000
058300	MILEAGE REIMBURSEMENT		1,185	239	2,645	-	2,645
061000	GENERAL SUPPLIES		8,268	3,493	6,250	-	6,250
085100	FIELD TRIPS		-	7,351	-	-	-
<b>Total Expenditures</b>			<b>79,728</b>	<b>81,048</b>	<b>68,228</b>	<b>51</b>	<b>68,279</b>

Program:	Summer Enrichment	Program No.	009SL
Program Budget Manager:	Darian Founds		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2020
Division Head:	David Engstrom		

### Program Description:

The summer enrichment series (SES) offers all students in grades K-8 the opportunity to engage in creative and innovative classes that ignite curiosity and the love of learning. Types of classes include; arts integration, dance, music, theater, visual arts, girls Gateway to Technology, culinary arts, urban gardening, video production, computer programming, forensics, biology, guitar, flight simulators, detectives (6-8), robotics, sign language, medical Gateway to Technology, business marketing, and more.

Students experience classes that approach learning about academic content and concepts through real world scenarios which peak students' interest in learning. Students select fun, challenging, and relevant courses in which they can grow or even "show off" their knowledge, skills, and talents.

Summer enrichment is a three week, half day instructional series. Students can chose to participate in one, two, or in all three weeks of the program. We meet all students' needs by providing free transportation, two free meals, and by having a D11 health technician present on every campus to address health concerns.

### Explanation for Use of Funds and Significant Changes:

- Printing: banners, flyers, and posters are printed to support advertisement. Classroom materials including composition books, science notebooks, and regular classroom copies, IT directions for gaming and programs, and hard copy needs for the school staff. Registration forms including Spanish versions are provided as well as teacher, student, and parent surveys at the end of each week at each location. Mailing charges are also recorded here.
- Meals: breakfast and lunch are provided.
- Transportation for all students K-5 in their assigned cluster and for students 6-8 anywhere in the District to the SES school site. Transportation is also available for students with individual education plans or 504 status.
- Supplies and materials are provided to each school site as necessary.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
015020	TEMP. EMPLOYEES	TEACHER	249,319	-	95,000	(95,000)	-
020020	EMPLOYEE BENEFITS	TEACHER	51,627	17	20,758	(20,758)	-
050000	OTHER PUR. SERVICES		-	-	20,000	-	20,000
051900	STUDENT TRANSPORTATION		-	-	40,000	-	40,000
055000	PRINTING		1,670	296	5,000	(1,000)	4,000
061000	GENERAL INSTRUCTIONAL SUPPLIES		22,891	12,137	15,000	5,000	20,000
<b>Total Expenditures</b>			<b>325,507</b>	<b>12,449</b>	<b>195,758</b>	<b>(111,758)</b>	<b>84,000</b>



Program:	Summer High School	Program No.	009SS
Program Budget Manager:	Jason Miller		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2020
Division Head:	David Engstrom		

**Program Description:**

Summer school provides a comprehensive summer program for high school students. This is a credit program for high school students. This program is self-supporting through fees charged for classes.

**Explanation for Use of Funds and Significant Changes:**

- The summer school programs are all self-supporting. Before a program is approved, the director must provide documentation that income from tuition will meet necessary expenses. All salaries, benefits, and supplies and materials are included in the proposals that are approved. Costs for summer school supervision are captured in program 22420.
- Salaries are paid to teachers on an hourly rate for classes taught. There is no permanent FTE associated with summer school. The Tesla principal is in charge of the summer school “for credit” program.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
012020	TEMP. EMPLOYEES	TEACHER	-	-	1,370	-	1,370
015020	SUPPLEMENTAL PAY	TEACHER	24,297	26,475	14,280	-	14,280
020020	EMPLOYEE BENEFITS	TEACHER	5,016	5,535	3,380	-	3,380
055000	PRINTING		-	-	500	-	500
061000	GENERAL SUPPLIES		1,676	1,039	1,400	-	1,400
<b>Total Expenditures</b>			<b>30,989</b>	<b>33,049</b>	<b>20,930</b>	<b>-</b>	<b>20,930</b>

Program: Tutoring Program  
Program Budget Manager: TBD  
Division: Achievement, Learning, and Leadership  
Division Head: David Engstrom

Program No.: 009TP  
Date: July 1, 2020

### Program Description:

The use of extended learning opportunities, including before, after and in-school tutoring, is an important component in an effective instructional program.

### Explanation for Use of Funds and Significant Changes:

- The funds in this program are utilized to provide tutoring for students who have deficit skills in reading, writing and mathematics.
- The funds in this program provide small group instruction and opportunities for intense skill development as an intervention to reading and writing deficits.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
012020	TEMP. EMPLOYEES	TEACHER	603,123	645,959	588,951	-	588,951
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	-	16,422	-	-	-
013040	OVERTIME	PARAPROFESSIONALS	-	19	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	120,076	150,422	214,049	245	214,294
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	14,852	23,796	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	154,381	170,427	173,448	55	173,503
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	3,169	8,126	-	-	-
061000	GENERAL SUPPLIES		2,134	1,926	2,000	-	2,000
<b>Total Expenditures</b>			<b>897,735</b>	<b>1,017,098</b>	<b>978,448</b>	<b>300</b>	<b>978,748</b>

Program: Teachers Post-Employment Benefits  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: Glenn Gustafson

Program No.: 009TR  
Date: July 1, 2020

### Program Description:

This account is used to record transactions related to retirement incentives, and other post-employment benefits for qualifying teachers and other staff (nurses, counselors, social workers, school psychologists, etc.) within the teachers' association negotiated master agreement.

### Explanation for Use of Funds and Significant Changes:

- In accordance with the Colorado Springs Education Association (CSEA) master agreement, the 40 most senior teachers who retire at the end of the current school year are eligible for a severance payment based on 75 percent of the individual's accumulated sick leave paid at their current year per diem rate. In addition, those individuals are eligible to continue on the district's health insurance plan with the district continuing its 75 percent contribution toward the cost of the health insurance. The health insurance benefit is only available to each individual for 24 months after retirement. During a given fiscal year, the cap may be extended to more teachers than provided for in the master agreement if CSEA agrees to fund the additional expenditures related to increasing the number of retirees.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
016020	POST-EMPLOYMENT	TEACHER	622,706	1,029,594	637,310	-	637,310
020020	EMPLOYEE BENEFITS	TEACHER	453,926	343,976	311,804	-	311,804
084000	CONTINGENCY						2,500,000
Total Expenditures			1,076,632	1,373,570	949,114	-	3,449,114

Program: Career and Technical Education  
 Program Budget Manager: Duane Roberson  
 Division: Achievement, Learning, and Leadership  
 Division Head: David Engstrom

Program No.: 009VE  
 Date: July 1, 2020

### Program Description:

This budget is used for students in state approved vocational programs operating in middle, senior high and alternative schools. The expenditures made through this budget are eligible for state reimbursement under the Colorado Vocational Act at a rate of approximately 30 percent. The reimbursed amount is displayed in the annual budget as vocational revenue.

### Explanation for Use of Funds and Significant Changes:

This program pays for Career and Technical Education (CTE) linkages through:

- Additional work performed by CTE instructors to adhere to CTE policies and mandates.
- Contract costs for student slots in career pathways programs at local community colleges are funded through this budget.
- Program supplies, tools, and related materials, which are used for instruction in the various vocational areas, are purchased with these funds.
- Instructional equipment, including computers, is purchased for the various program areas. Purchase priority is given to the replacement of current equipment and tools, which have exhausted their utility and are no longer maintainable.
- District 11 vocational education programs in which these funds are expended are the following: Alternative Cooperative Education (ACE), automotive technology, business education, Project Lead the Way (PLTW), marketing, gateway to technology, audio visual, family and consumer science, and CTE programs located at the Roy J. Wasson Academic Campus.
- This program also pays for membership with Pikes Peak Business and Education Alliance (PPBEA), which provides access to a regional network of employers who have posted opportunities for students and teachers to engage in industry exploration.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
012020	TEMP. EMPLOYEES	TEACHER	16,229	16,851	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	800	277	13,200	-	13,200
020020	EMPLOYEE BENEFITS	TEACHER	3,610	3,676	2,851	-	2,851
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	-	-	-
043000	EQUIPMENT MAINTENANCE		2,021	2,758	5,050	(50)	5,000
043100	COPIER MAINTENANCE		-	46	-	50	50
050000	OTHER PUR. SERVICES		27,967	4,692	84,750	-	84,750
051300	FIELD TRIPS		15,573	1,165	17,700	-	17,700
055000	PRINTING		86	109	50	-	50
056900	TUITION/FEES - OTHER		223,665	313,812	330,000	(45,000)	285,000
058000	TRAVEL & REGISTRATION		70,418	86,693	115,515	-	115,515
061000	GENERAL SUPPLIES		49,424	47,299	113,874	-	113,874
065000	ELECTRONIC MEDIA		-	15,219	-	-	-
073000	CAPITAL EQUIPMENT		-	-	10,000	-	10,000
073400	TECHNOLOGY EQUIPMENT		34,435	49,302	15,000	-	15,000
073500	NON-CAPITAL EQUIPMENT		3,840	22,951	9,000	-	9,000
081000	DUES		2,216	32,505	1,000	-	1,000
085100	FIELD TRIPS		-	8,164	-	-	-
<b>Total Expenditures</b>			<b>450,284</b>	<b>605,520</b>	<b>717,990</b>	<b>(45,000)</b>	<b>672,990</b>

Program: Teaching and Learning Coaches  
Program Budget Manager: David Engstrom  
Division: Achievement, Learning, and Leadership  
Division Head: David Engstrom

Program No. 05110  
Date: July 1, 2020

### Program Description:

The Colorado Reading to Ensure Academic Development Act (Colorado READ Act) was passed by the Colorado legislature during the 2012 legislative session. The READ Act repeals the Colorado Basic Literacy Act (CBLA) as of July 1, 2013, keeping many of the elements of CBLA such as a focus on K-3 literacy, assessment, and individual plans for students reading below grade level. The READ Act differs from CBLA by focusing on students identified as having a significant reading deficiency, delineating requirements for parent communication, and providing funding to support intervention. Other components of the Colorado READ Act include a competitive Early Literacy Grant and a resource bank of assessments, instructional programming, and professional development.

### Explanation for Use of Funds and Significant Changes:

- Recurring funding for the program supports teacher learning coaches who work with staff to implement a balanced literacy model.
- The resources are utilized to provide consultants for staff training, supplies, and materials necessary to implement a balanced literacy model. Instructional supplies may fluctuate from year to year.
- Investigate and implement scientifically research-based materials in tutoring and summer school.
- This supplemental pay is used for the additional two days the teachers work beyond the regular contract year.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	1,983,472	2,070,490	2,067,166	(178,768)	1,888,398
012020	TEMP. EMPLOYEES	TEACHER	431,269	6,057	-	-	-
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	9,305	-	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL	-	803	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	117,735	22,091	20,283	(20,283)	-
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	1,356	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	729,784	637,314	655,561	(3,831)	651,730
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	2,260	-	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL	-	173	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		88,172	-	-	-	-
050000	OTHER PUR. SERVICES		15,056	-	-	-	-
055000	PRINTING		908	-	1,000	(1,000)	-
058000	TRAVEL & REGISTRATION		9,245	-	-	-	-
061000	INSTRUCTIONAL SUPPLIES		41,711	4,064	1,710	(1,500)	210
064200	TEXTBOOKS		50,517	11,530	-	-	-
065000	ELECTRONIC MEDIA		57,964	2,243	-	-	-
073400	TECHNOLOGY EQUIPMENT		42,327	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		3,569	-	-	-	-
<b>Total Expenditures</b>			<b>3,584,650</b>	<b>2,754,763</b>	<b>2,745,720</b>	<b>(205,382)</b>	<b>2,540,338</b>
<b>Staff FTE:</b>							
	TEACHERS		33.70	33.70	32.00	(1.50)	30.50
<b>FTE Totals</b>			<b>33.70</b>	<b>33.70</b>	<b>32.00</b>	<b>(1.50)</b>	<b>30.50</b>

Program: Junior R.O.T.C  
Program Budget Manager: TBD  
Division: Achievement, Learning, and Leadership  
Division Head: David Engstrom

Program No.: 08910  
Date: July 1, 2020

**Program Description:**

Junior Reserve Officer Training Corp (J.R.O.T.C) is an elective course offered by two of the District's high schools. General William Mitchell High School has an Air Force J.R.O.T.C and Thomas B. Doherty High School has a program associated with the Navy. The courses are open to all students. They blend science, social science, technical course work, training and ceremonies, and the elements of leadership.

**Explanation for Use of Funds and Significant Changes:**

- Almost all of program funds are used to fund four Air Force teacher/instructors at General William Mitchell High School and three Navy teacher/instructors at Thomas B. Doherty High School.
- In FY06/07 the District began recording the reimbursement from the federal government as revenue rather than as an abatement to expenditures.
- The District is reimbursed approximately 37 percent of salaries and benefits.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	638,457	525,174	596,690	(13,413)	583,277
020020	EMPLOYEE BENEFITS	TEACHER	148,731	137,006	166,069	(13,413)	152,656
051300	FIELD TRIPS		446	-	-	-	-
055000	PRINTING		622	2,248	-	-	-
061000	SUPPLIES		4,892	2,312	4,600	-	4,600
085100	FIELD TRIPS		-	1,085	-	-	-
<b>Total Expenditures</b>			<b>793,148</b>	<b>667,824</b>	<b>767,359</b>	<b>(26,826)</b>	<b>740,533</b>
<b>Staff FTE:</b>							
	TEACHERS		7.00	7.00	7.00	-	7.00
<b>FTE Totals</b>			<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>-</b>	<b>7.00</b>

Program: Challenger Learning Center  
 Program Budget Manager: Darian Founds  
 Division: Achievement, Learning, and Leadership  
 Division Head: David Engstrom

Program No.: 13450  
 Date: July 1, 2020

**Program Description:**

The Challenger Learning Center is a hands-on space experience for middle school students.

**Explanation for Use of Funds and Significant Changes:**

- Each District 11 middle school receives eight missions for their school.
- Consultant services (account 039000) funds the shortfalls in covering the cost of outside services required to maintain the

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
039000	PROFESSIONAL/CONSULTANT SERVICES		40,000	40,000	40,000	-	40,000
050000	OTHER PURCHASED SERVICES		43,500	44,950	43,000	-	43,000
<b>Total Expenditures</b>			<b>83,500</b>	<b>84,950</b>	<b>83,000</b>	<b>-</b>	<b>83,000</b>

Program: Special Education  
Program Budget Manager: Judy Gudvangen  
Division: Achievement, Learning, and Leadership  
Division Head: David Engstrom

Program No.: 17000  
Date: July 1, 2020

### Program Description:

This budget pays for educational and some related services for students with disabilities.

### Explanation for Use of Funds and Significant Changes:

- The primary expenditure in this program is for salaries and benefits for resource teachers and paraprofessionals. These trained individuals provide instructional and related special educational services. Another significant portion of this budget is dedicated to the purchase of specialized services for students with disabilities, such as placements in day treatment and residential facilities outside the district, interpreting services for students with hearing disabilities, and unique evaluations.
- To meet the students' needs, the Special Education office has rearranged staff in their support programs per staffing formula guidelines.
- Tuition has been redistributed throughout the 17000 programs.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	6,340,200	6,865,250	7,358,845	(195,202)	7,163,643
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	4,715,593	4,765,181	5,139,726	84,892	5,224,618
012020	TEMP. EMPLOYEES	TEACHER	50,988	72,059	28,900	-	28,900
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	2,980	1,032	10,000	-	10,000
013040	OVERTIME		-	25	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	136,582	163,039	110,000	-	110,000
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	18,006	9,180	10,000	-	10,000
020020	EMPLOYEE BENEFITS	TEACHER	1,973,170	2,164,886	2,409,117	120,328	2,529,445
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	2,010,798	2,029,148	2,217,123	243,901	2,461,024
039000	PROFESSIONAL/CONSULTANT SERVICES		69,171	101,583	218,974	-	218,974
043000	INSTRUCTIONAL EQUIPMENT MAINT.		-	-	-	-	-
050000	OTHER PURCHASED SERVICES		2,299	2,308	2,436	-	2,436
055000	PRINTING		5,695	6,803	6,000	-	6,000
056400	TUITION TO PRIVATE SOURCES		-	16,296	-	-	-
056500	TUITION TO OTHER AGENCIES		165,979	242,363	168,905	-	168,905
058000	TRAVEL & REGISTRATION		-	1,500	-	-	-
058300	MILEAGE REIMBURSEMENT		11,974	10,401	19,838	-	19,838
061000	INSTRUCTIONAL SUPPLIES		36,262	50,566	68,000	(18,600)	49,400
065000	ELECTRONIC MEDIA		82,783	89,350	85,000	-	85,000
073400	TECHNOLOGY EQUIPMENT		-	2,198	-	-	-
073500	NON-CAPITAL EQUIPMENT		3,532	-	3,000	-	3,000
081000	DUES & FEES		27,429	23,329	25,500	-	25,500
096000	SCHOOL TO WORK ALLIANCE PROGRAM		195,106	162,067	-	-	-
<b>Total Expenditures</b>			<b>15,848,547</b>	<b>16,778,562</b>	<b>17,881,364</b>	<b>235,320</b>	<b>18,116,684</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		238.30	238.30	234.30	(1.01)	233.29
	TEACHERS		115.33	122.33	127.20	0.51	127.71
<b>FTE Totals</b>			<b>353.63</b>	<b>360.63</b>	<b>361.50</b>	<b>(0.50)</b>	<b>361.00</b>



Program: Work Study  
 Program Budget Manager: Judy Gudvangen  
 Division: Achievement, Learning, and Leadership  
 Division Head: David Engstrom

Program No. 17050  
 Date: July 1, 2020

**Program Description:**

This program funds the tutors of homebound students.

**Explanation for Use of Funds and Significant Changes:**

- Tutorial services are provided for special education students who are unable to attend school for medical reasons, students who have been suspended, expelled, and who are in other unique circumstances.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
012020	TEMP. EMPLOYEES	TEACHER	-	-	11,000	-	11,000
015020	SUPPLEMENTAL PAY	TEACHER (TUTORS)	9,267	11,981	12,000	-	12,000
020020	EMPLOYEE BENEFITS	TEACHER	1,885	2,505	4,968	-	4,968
<b>Total Expenditures</b>			<b>11,152</b>	<b>14,486</b>	<b>27,968</b>	<b>-</b>	<b>27,968</b>

Program: Speech Pathologists  
Program Budget Manager: Judy Gudvangen  
Division: Achievement, Learning, and Leadership  
Division Head: David Engstrom

Program No.: 17710  
Date: July 1, 2020

### Program Description:

This program funds activities that: identify children with speech and language disorders; diagnose and appraise specific speech and language disorders; refer problems for medical or other professional attention necessary to treat speech and language disorders; provide required speech treatment services; and counsel and guide children, parents, and teachers as appropriate. This program works with children pre-K through 12<sup>th</sup> grade.

### Explanation for Use of Funds and Significant Changes:

- Speech pathologists provide services to pupils identified as having a communicative disorder, which keeps them from receiving reasonable educational benefit from regular education.
- Due to extensive travel by staff, mileage reimbursement is funded.
- To meet the students' needs, the Special Education office has rearranged staff in their support programs per staffing formula guidelines.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	1,459,941	1,535,873	2,178,092	(63,005)	2,115,087
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	67,532	36,908	37,479	(1,266)	36,213
020020	EMPLOYEE BENEFITS	TEACHER	437,865	463,482	676,885	773	677,658
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	18,328	12,335	12,845	485	13,330
039000	PROFESSIONAL/CONSULTANT SERVICES		520,456	300,136	242,821	-	242,821
058300	MILEAGE REIMBURSEMENT		1,015	813	1,969	-	1,969
<b>Total Expenditures</b>			<b>2,505,137</b>	<b>2,349,546</b>	<b>3,150,091</b>	<b>(63,014)</b>	<b>3,087,077</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		1.76	1.77	0.88	-	0.88
	TEACHERS		25.41	30.40	32.24	-	32.24
<b>FTE Totals</b>			<b>27.17</b>	<b>32.17</b>	<b>33.12</b>	<b>-</b>	<b>33.12</b>

Program: Special Education – Early Childhood  
Program Budget Manager: Judy Gudvangen  
Division: Achievement, Learning, and Leadership  
Division Head: David Engstrom

Program No.: 17910  
Date: July 1, 2020

### Program Description:

This budget helps support preschool services for children with disabilities from birth to age five.

### Explanation for Use of Funds and Significant Changes:

- Children from birth through age two are provided assessment services.
- Children with disabilities between the ages of three and five are provided with special education and related services.
- Services funded through this budget are blended with services funded from several other sources to provide inclusive preschool services for all eligible children. Increases in costs account for the rise in professional consultant services.
- Tuition to private sources (account 056400) was created to give a better picture of the expenditures in this program.
- FTE is revised and allocated each year according to specific special education staffing allocation procedures found in the *Staffing* section of this document.
- Staffing was increased in FY19/20 to increase the number of preschool classrooms throughout the district.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	352,124	372,513	543,225	(15,733)	527,492
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	428,589	451,169	593,546	5,229	598,775
015020	SUPPLEMENTAL PAY	TEACHER	20,771	16,434	22,980	-	22,980
020020	EMPLOYEE BENEFITS	TEACHER	126,006	128,369	193,039	(1,380)	191,659
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	178,456	182,236	242,680	37,867	280,547
039000	PROFESSIONAL/CONSULTANT SERVICES		2,888	2,551	4,000	-	4,000
055000	PRINTING		218	839	1,000	-	1,000
056400	TUITION TO PRIVATE SOURCES		78,434	59,282	80,852	-	80,852
058000	TRAVEL & REGISTRATION		-	-	-	-	-
058300	MILEAGE REIMBURSEMENT		6,220	6,756	6,295	-	6,295
061000	INSTRUCTIONAL SUPPLIES		5,179	15,178	7,180	(2,000)	5,180
064500	ELECTRONIC MEDIA		1,990	-	-	-	-
065000	TECHNOLOGY SUPPLIES		-	1,990	-	2,000	2,000
<b>Total Expenditures</b>			<b>1,200,875</b>	<b>1,237,317</b>	<b>1,694,797</b>	<b>25,982</b>	<b>1,720,779</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		19.51	21.06	26.73	1.62	28.35
	TEACHERS		6.00	7.00	10.00	-	10.00
<b>FTE Totals</b>			<b>25.51</b>	<b>28.06</b>	<b>36.73</b>	<b>1.62</b>	<b>38.35</b>

Program: Special Education Transition  
Program Budget Manager: Judy Gudvangen  
Division: Achievement, Learning, and Leadership  
Division Head: David Engstrom

Program No.: 17990  
Date: July 1, 2020

### Program Description:

The Special Education Transition program is mandated by state and federal law. The goal of the program is to help students with educational disabilities develop the skills necessary to move from school to the world of work. The program serves approximately 100 students.

### Explanation for Use of Funds and Significant Changes:

- To meet the students' needs, the Special Education office has rearranged staff in their support programs per staffing formula guidelines.
- Career coaches work with special education students who have met graduation requirements to find appropriate job and adult services.
- Tuition has been redistributed throughout the 17000 programs.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	110,589	103,302	153,324	(1,463)	151,861
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	89,108	91,329	100,669	(3,432)	97,237
015020	SUPPLEMENTAL PAY	TEACHER	423	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	33,719	36,177	55,287	8,391	63,678
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	27,076	28,047	31,261	782	32,043
050000	OTHER PURCHASED SERVICES		46,627	5,273	10,000	-	10,000
051300	FIELD TRIPS		-	58	-	-	-
053100	TELEPHONE/FAX		533	-	2,000	-	2,000
056400	TUITION TO PRIVATE SOURCES		-	86,505	-	-	-
056500	TUITION TO OTHER AGENCIES		-	-	60,000	-	60,000
058300	MILEAGE REIMBURSEMENT		2,211	1,851	3,500	-	3,500
061000	GENERAL SUPPLIES		7,332	6,696	6,000	-	6,000
073400	TECHNOLOGY EQUIPMENT		2,549	-	-	-	-
<b>Total Expenditures</b>			<b>320,167</b>	<b>360,188</b>	<b>422,041</b>	<b>4,277</b>	<b>426,318</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		3.00	3.00	3.00	-	3.00
	TEACHERS		3.00	3.00	3.00	-	3.00
<b>FTE Totals</b>			<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>

Program: Athletics/Sports  
Program Budget Manager: Christopher Noll  
Division: Achievement, Learning, and Leadership  
Division Head: David Engstrom

Program No.: 18000  
Date: July 1, 2020

### Program Description:

This program supports athletic competition. It promotes student self-esteem and school esprit-de-corps as well as physical and mental fitness.

### Explanation for Use of Funds and Significant Changes:

- League memberships, sports dues and fees, transportation are included in this program.
- Game expenses include game officials, workers, security, etc.
- Athletic materials and supplies are purchased and maintained through this program.
- The largest expense in this program is the stipends paid to coaches (015020).

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
012020	TEMP. EMPLOYEES	TEACHER	12,149	12,556	5,000	-	5,000
015020	SUPPLEMENTAL PAY	TEACHER	998,889	1,052,084	1,198,993	-	1,198,993
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	118,843	113,788	104,024	-	104,024
020020	EMPLOYEE BENEFITS	TEACHER	209,062	223,945	306,063	-	306,063
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	24,719	23,976	22,469	-	22,469
021620	WORKERS COMP INSURANCE		55,588	11,073	11,073	-	11,073
039000	PROFESSIONAL/CONSULTANT SERVICES		154,639	113,958	144,145	-	144,145
043000	REPAIRS & MAINTENANCE		4,297	9,304	8,000	-	8,000
050000	OTHER PURCH SVCS		209,217	192,033	51,000	-	51,000
052000	INSURANCE		14,908	12,882	12,882	-	12,882
055000	PRINTING		1,010	766	800	-	800
058000	TRAVEL & REGISTRATION		-	6,214	-	-	-
061000	GENERAL INSTRUCTIONAL SUPPLIES		99,346	80,152	283,700	(10,000)	273,700
064100	Special Purchases		-	10,931	-	-	-
065000	ELECTRONIC MEDIA		-	95	-	-	-
073000	CAPITAL EQUIPMENT		-	(2,086)	20,000	-	20,000
073500	NON-CAPITAL EQUIPMENT		59,993	92,475	48,151	-	48,151
081000	DUES & FEES		-	100	-	-	-
085200	INTERNAL WORK ORDERS		-	1,230	13,100	(13,100)	-
<b>Total Expenditures</b>			<b>1,962,660</b>	<b>1,956,122</b>	<b>2,229,400</b>	<b>(23,100)</b>	<b>2,206,300</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		-	-	-	-	-
<b>FTE Totals</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Program: Attendance Services  
 Program Budget Manager: Gregory Ecks  
 Division: Superintendent  
 Division Head: Michael J. Thomas

Program No.: 21110  
 Date: July 1, 2020

### Program Description:

This department provides support services to the schools in most areas related to school discipline (truancy, expulsions, and crimes of violence, serious habitual offenders, dropouts, child-abuse reporting and detention center program coordination).

This department is entirely responsible for federal, state and school board mandated laws and policies that address student discipline and attendance enforcement; with the “toughening up” of these mandates, this department has experienced significant increases in its caseload/workload.

Upon notification from a school, this department issues a letter (required by compulsory attendance law) to parents/guardians of students under the age of 17 who are truant. If the student consistently has unexcused absences during the eleven day count period, this letter, if issued within ten days after October 1, allows the District to include the student in the October 1 count.

### Explanation for Use of Funds and Significant Changes:

- This program also has oversight of the Expelled Student program (009EX) instructional operations.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	100,932	105,045	106,813	-	106,813
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	83,818	87,235	27,083	66,491	93,574
011050	REGULAR EMPLOYEES	CLERICAL	109,509	107,744	110,653	(3,743)	106,910
012050	TEMP. EMPLOYEES	CLERICAL	-	1,922	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	-	-	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	20,895	22,432	23,753	-	23,753
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	29,452	30,655	18,548	7,318	25,866
020050	EMPLOYEE BENEFITS	CLERICAL	39,349	39,942	41,456	1,657	43,113
033100	LEGAL SERVICES		52,753	31,653	92,775	(12,775)	80,000
039000	PROFESSIONAL/CONSULTANT SERVICES		2,195	1,667	3,700	-	3,700
043100	COPIER MAINTENANCE		569	481	1,000	-	1,000
050000	OTHER PURCHASED SERVICES		3,108	2,391	3,000	-	3,000
053300	POSTAGE		477	241	-	2,000	2,000
053500	COURIER SERVICES		5,310	1,840	7,883	(1,883)	6,000
055000	PRINTING		787	348	2,000	-	2,000
058000	TRAVEL & REGISTRATION		150	599	1,500	-	1,500
058300	MILEAGE REIMBURSEMENT		456	287	1,244	256	1,500
061000	GENERAL SUPPLIES		2,531	4,430	1,781	719	2,500
073400	TECHNOLOGY EQUIPMENT		-	1,236	-	-	-
073500	NON-CAPITAL EQUIPMENT		453	-	675	(275)	400
<b>Total Expenditures</b>			<b>452,744</b>	<b>440,148</b>	<b>443,864</b>	<b>59,766</b>	<b>503,630</b>

### Staff FTE:

ADMINISTRATORS	1.00	1.00	1.00	(1)	-
NON-TEACHER PROFESSIONALS	1.00	1.00	1.00	-	1.00
EDUCATION SUPPORT PROFESSIONALS	2.00	2.00	2.00	-	2.00

<b>FTE Totals</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>(1.00)</b>	<b>3.00</b>
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Program: Social Work Services  
Program Budget Manager: Judy Gudvangen  
Division: Achievement, Learning, and Leadership  
Division Head: David Engstrom

Program No.: 21130  
Date: July 1, 2020

### Program Description:

This budget pays for the salaries and benefits for school social workers and for the purchase of testing materials. Social workers provide assessment and counseling services to students with disabilities, consultation to classroom teachers, and coordination with community agencies for students and their families.

### Explanation for Use of Funds and Significant Changes:

- Each year the Special Education Office will re-evaluate staffing with the principals.
- To meet the students' needs, the Special Education office has rearranged staff in their support programs per staffing formula guidelines.
- Reimbursement for mileage traveling between sites is provided.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	1,274,683	1,304,600	1,744,314	(180,518)	1,563,796
015020	SUPPLEMENTAL PAY	TEACHER	13,357	7,477	6,985	(1,045)	5,940
020020	EMPLOYEE BENEFITS	TEACHER	379,282	387,347	532,636	(9,209)	523,427
039000	PROFESS./CONSULTANT SVCS.		8,001	-	-	-	-
058300	MILEAGE REIMB.		18	26	800	(100)	700
<b>Total Expenditures</b>			<b>1,675,341</b>	<b>1,699,449</b>	<b>2,284,735</b>	<b>(190,872)</b>	<b>2,093,863</b>
<b>Staff FTE:</b>							
	TEACHERS		22.30	22.30	26.60	(2.20)	24.40
<b>FTE Totals</b>			<b>22.30</b>	<b>22.30</b>	<b>26.60</b>	<b>(2.20)</b>	<b>24.40</b>

Program: Pupil Accounting Services  
Program Budget Manager: David Khaliqi  
Division: Information Technology  
Division Head: John McCarron

Program No.: 21140  
Date: July 1, 2020

### Program Description:

This program serves six major purposes: 1) maintain a high level of accuracy in conducting the annual enrollment count for determining our funded pupil count for state funding 2) provide enrollment projections for staffing and facilities; 3) provide student data for various external and internal reporting, 4) enroll elementary and middle school students during the summer, 5) train school personnel on attendance and enrollment procedures, and 6) transmit data to the Colorado Department of Education (CDE) to ensure an accurate graduation rate and dropout rate on the CDE-2 report.

### Explanation for Use of Funds and Significant Changes:

- The pupil accounting services program consists of 2.0 FTE, an enrollment coordinator and an enrollment data specialist.
- Temporary help is used in the summer to assist with summer pupil registration during the month of July.
- Printing expenditures are related to printing pupil count manuals, enrollment manuals, attendance manuals and other information that is disbursed to the schools and parents.
- Mileage is used to reimburse personnel when driving to the schools to assist in count procedures or to resolve a question regarding a school boundary.
- The \$50,000 increase is to implement an electronic enrollment interface to make it easier for families to enroll and update student information.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	88,406	92,009	93,558	(3,190)	90,368
011050	REGULAR EMPLOYEES	CLERICAL.	36,886	38,002	39,028	(1,322)	37,706
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	5,000	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	6,619	6,828	7,900	-	7,900
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	30,149	32,447	32,869	1,154	34,023
020050	EMPLOYEE BENEFITS	CLERICAL.	16,486	17,296	16,572	2,568	19,140
055000	PRINTING		1,788	1,178	1,890	-	1,890
058000	TRAVEL & REGISTRATION		245	-	200	-	200
058300	MILEAGE REIMBURSEMENT		-	286	444	(144)	300
065000	TECHNOLOGY SUPPLIES		-	-	50,000	-	50,000
<b>Total Expenditures</b>			<b>180,580</b>	<b>193,047</b>	<b>242,461</b>	<b>(934)</b>	<b>241,527</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>



Program: Archives/Records Management  
Program Budget Manager: Katherine Ritchie  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 21150  
Date: July 1, 2020

### Program Description:

This program covers the costs associated with centralized student and district records management, external requests for information and records, and maintenance of a historical archive of district records. Development and maintenance of board of education policies, Freedom of Information Act requests and Open Records Act requests are a significant area and are increasing in responsibility. Compliance with state and federal laws and agencies are the responsibility of the staff.

### Explanation for Use of Funds and Significant Changes:

- These funds support two staff positions (3.0 FTE) that manage, store and retrieve student/district records, which are stored in various media formats.
- Retention and destruction maintenance plans, as well as a disaster preparedness plan, is supported through these funds.
- Maintenance of archival records.
- Maintenance of board of education policies.

Acct #	Object	Job Class	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	99,056	103,092	104,827	(3,574)	101,253
011050	REGULAR EMPLOYEES	CLERICAL.	51,717	77,594	87,107	(2,817)	84,290
012050	TEMP. EMPLOYEES	CLERICAL.	15,426	4,625	21,000	(21,000)	-
013050	OVERTIME	CLERICAL.	-	192	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	-	1,014	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	32,571	33,970	35,599	1,153	36,752
020050	EMPLOYEE BENEFITS	CLERICAL.	18,387	21,940	23,709	338	24,047
039000	PROFESSIONAL/CONSULTANT SERVICES		3,175	4,334	5,073	(73)	5,000
050000	OTHER PURCHASED SERVICES		3,274	1,444	200	(100)	100
053300	POSTAGE		763	1,099	1,142	-	1,142
055000	PRINTING		2,172	2,501	2,477	-	2,477
058000	TRAVEL & REGISTRATION		447	333	818	(218)	600
061000	GENERAL SUPPLIES		4,884	3,119	4,500	(478)	4,022
073500	NON-CAPITAL EQUIPMENT		377	-	460	-	460
081000	DUES & FEES		5	(3)	600	(200)	400
<b>Total Expenditures</b>			<b>232,254</b>	<b>255,254</b>	<b>287,512</b>	<b>(26,968)</b>	<b>260,544</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	2.00	-	2.00
<b>FTE Totals</b>			<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>

Program: Dropout Prevention Services  
 Program Budget Manager: John Keane  
 Division: Achievement, Learning, and Leadership  
 Division Head: David Engstrom

Program No.: 21180  
 Date: July 1, 2020

**Program Description:**

This program supports dropout students by offering them opportunities to finish their education with a variety of educational alternatives.

**Explanation for Use of Funds and Significant Changes:**

- This budget supports dropout counselors who contact every dropout student during the year and offer them opportunities to get back into programs that might be successful for them. All opportunities are designed to prevent students from dropping out.
- FTE is based on Human Resources allocations and may change from year to year.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	443,183	467,769	343,142	13,777	356,919
020020	EMPLOYEE BENEFITS	TEACHER	120,687	125,645	94,691	(3,394)	91,297
<b>Total Expenditures</b>			<b>563,870</b>	<b>593,414</b>	<b>437,833</b>	<b>10,383</b>	<b>448,216</b>
<b>Staff FTE:</b>							
	TEACHERS		7.00	7.00	5.00	1.00	6.00
<b>FTE Totals</b>			<b>7.00</b>	<b>7.00</b>	<b>5.00</b>	<b>1.00</b>	<b>6.00</b>

Program: Community Liaisons  
Program Budget Manager: Phoebe Bailey  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 21190  
Date: July 1, 2020

### Program Description:

This budget is provided to support the position of community liaisons located in eleven school sites, including staff comprised of three at elementary, four at middle school, three at senior high schools and one at the Roy J Wasson Academic Campus. The position is one that strengthens the learning partnership between the home and school. These individuals work beyond the school day and often times go into the home to assist student academic achievement. They act as mentors for “at risk” students.

### Explanation for Use of Funds and Significant Changes:

- This position is generally a part of the established FTE for a building. Principals place a great value on their role in the building. Established FTE for a building may vary from year to year.
- Staff provides a service to the entire learning community; including parents, students, teachers, and administrators.
- FTE is based on Human Resources allocations and may change from year to year.
- Mileage reimbursement is provided due to the extensive amount of travel engaged by this staff.

Acct #	Object	Job Class	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	296,963	325,936	333,145	(14,617)	318,528
013040	OT SALARIES	PARAPROFESSIONALS	187	2,467	-	-	-
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	-	1,386	-	-	-
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	123,859	141,662	145,607	15,496	161,103
058300	MILEAGE REIMBURSEMENT		4,146	3,202	4,095	(287)	3,808
<b>Total Expenditures</b>			<b>425,156</b>	<b>474,653</b>	<b>482,847</b>	<b>592</b>	<b>483,439</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		14.28	13.88	9.88	-	9.88
<b>FTE Totals</b>			<b>14.28</b>	<b>13.88</b>	<b>9.88</b>	<b>-</b>	<b>9.88</b>

Program: Counseling Services  
Program Budget Manager: Cory Notestine  
Division: Achievement, Learning, and Leadership  
Division Head: David Engstrom

Program No.: 21220  
Date: July 1, 2020

### Program Description:

The counseling program provides pro-active, comprehensive services to meet academic, cognitive, affective, physical, behavioral, and career needs of all students in grades 6-12. Services promote healthy development of students, taking into account their cultures, beliefs, family dynamics, emotionality, and personal attributes so that each student may experience academic success. Special education assigned counselors work with elementary students.

### Explanation for Use of Funds and Significant Changes:

- This program covers the cost of salaries and benefits for counselors and student personnel coordinators. The program also covers costs of necessary supplies and materials such as career inventories and books and mileage expenses for staff travel. The counseling mission is driven by the fact that it is apparent that more emphasis and attention to the education of the whole person is necessary to enable our students to become responsible, contributing members of society. Counseling services are on-site at all 13 middle and senior high schools, the alternative education program campus and serves a population of approximately 13,000 students.
- Student personnel coordinators' salaries are accounted for in line item 011030. This is a professional position responsible for lining out the master schedule, student attendance and enrollment and accreditation reports. There is one student personnel coordinator authorized for each middle school campus.
- Counselors' salaries are accounted for in line item 011020. Counselors are provided to middle, high, and alternative schools on a formula basis. Additional staff can be assigned with discussion with Human Resources and may change from year to year.
- Due to the passage of the 2017 mill levy override, budget line items and staffing are being adjusted as the spending plan is implemented.

Acct #	Object	Job Class	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011010	REGULAR EMPLOYEES	ADMIN	22,716	-	-	100,165	100,165
011020	REGULAR EMPLOYEES	TEACHER	3,211,111	4,112,144	5,062,264	94,916	5,157,180
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	765,758	905,174	167,347	(19,408)	147,939
011050	REGULAR EMPLOYEES	CLERICAL	-	36,187	38,173	(500)	37,673
012020	TEMP. EMPLOYEES	TEACHER	-	9,845	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	12,901	10,972	7,200	3,200	10,400
020010	EMPLOYEE BENEFITS	ADMIN	2,500	-	-	23,338	23,338
020020	EMPLOYEE BENEFITS	TEACHER	4,851	1,235,551	1,559,797	163,330	1,723,127
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	975,299	278,404	53,535	(9,898)	43,637
020050	EMPLOYEE BENEFITS	CLERICAL	-	14,795	16,334	2,805	19,139
029010	MILEAGE ALLOWANCE	ADMIN	-	-	-	1,620	1,620
029030	MILEAGE ALLOWANCE	NON-TEACHER PROF.	234,246	6,750	5,535	(715)	4,820
039000	PROFESSIONAL/CONSULTANT SERVICES		5,304	13,588	-	3,000	3,000
050000	OTHER PURCHASED SERVICES		-	17,776	11,860	44,615	56,475
055000	PRINTING		5,310	1,704	4,630	(2,330)	2,300
058000	TRAVEL & REGISTRATION		1,810	15,884	15,000	(11,000)	4,000
058300	MILEAGE REIMBURSEMENT		135	1,331	1,255	-	1,255
061000	GENERAL SUPPLIES		7,315	21,969	4,944	15,354	20,298
065000	TECHNOLOGY SUPPLIES		-	5,362	-	92,000	92,000
073400	TECHNOLOGY EQUIPMENT		-	4,144	-	3,700	3,700
084000	CONTINGENCY		-	-	-	2,370	2,370
085100	FIELD TRIPS		-	1,015	-	-	-
<b>Total Expenditures</b>			<b>5,249,256</b>	<b>6,692,594</b>	<b>6,947,874</b>	<b>506,561</b>	<b>7,454,435</b>
<b>Staff FTE:</b>							
	ADMINISTRATORS		1.00	1.00	-	1.00	1.00
	NON-TEACHER PROFESSIONALS		10.00	10.00	2.00	-	2.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	-	1.00	-	1.00
	TEACHERS		53.50	73.10	86.40	6.30	92.70
<b>FTE Totals</b>			<b>65.50</b>	<b>84.10</b>	<b>89.40</b>	<b>7.30</b>	<b>96.70</b>

Program: Pupil Scheduling Services  
 Program Budget Manager: TBD  
 Division: Achievement, Learning, and Leadership  
 Division Head: David Engstrom

Program No.: 21260  
 Date: July 1, 2020

#### Program Description:

Pupil scheduling is a vital program in our secondary schools and schools can choose from a variety of models, using a variety of individuals, in order to provide these services. Some schools use a full-time data-processing coordinator while others employ a teacher on special assignment or ask an assistant principal or counseling coordinator to carry out the responsibilities related to pupil scheduling. We have currently identified three high schools utilizing a program coordinator for pupil scheduling.

#### Explanation for Use of Funds and Significant Changes:

- This fund covers salaries and benefits for those personnel mentioned above. It is necessary to prepare a yearly master schedule with revision each semester for each of our schools. The personnel also schedule students into available classes and provide for smooth operation of the school in the scheduling of students. This scheduling factor is also paramount to making informed decisions for the allocation of staff.

Acct #	Object	Job Class	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	180,635	188,497	193,587	(6,925)	186,662
020020	EMPLOYEE BENEFITS	TEACHER	65,944	64,011	67,343	(2,649)	64,694
<b>Total Expenditures</b>			<b>246,578</b>	<b>252,508</b>	<b>260,930</b>	<b>(9,574)</b>	<b>251,356</b>
<b>Staff FTE:</b>							
	TEACHERS		3.00	3.00	3.00	-	3.00
<b>FTE Totals</b>			<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>

Program: Nursing Services  
 Program Budget Manager: Judy Gudvangen  
 Division: Achievement, Learning, and Leadership  
 Division Head: David Engstrom

Program No.: 21340  
 Date: July 1, 2020

### Program Description:

School nurses provide consultation and support to staff and students regarding the health needs of students. Specific support services are provided to students with complex health needs including students who are technologically dependent. Para-professionals provide mandated vision and hearing screenings.

### Explanation for Use of Funds and Significant Changes:

- This budget pays for the salary and benefits for school nurses.
- Mileage reimbursement pays for the travel of staff between schools.
- To meet the students' needs, the Special Education office has rearranged staff in their support programs per staffing formula guidelines.

Acct #	Object	Job Class	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	597,333	720,698	905,072	(62,203)	842,869
015020	SUPPLEMENTAL PAY	TEACHER	324	-	795	-	795
020020	EMPLOYEE BENEFITS	TEACHER	154,882	178,043	230,541	11,011	241,552
055000	PRINTING		53,784	26	-	-	-
058300	MILEAGE REIMBURSEMENT		28	960	1,500	-	1,500
061000	GENERAL SUPPLIES		670	-	-	-	-
<b>Total Expenditures</b>			<b>807,020</b>	<b>899,727</b>	<b>1,137,908</b>	<b>(51,191)</b>	<b>1,086,717</b>
<b>Staff FTE:</b>							
	TEACHERS		12.35	13.60	16.10	-	16.10
<b>FTE Totals</b>			<b>12.35</b>	<b>13.60</b>	<b>16.10</b>	<b>-</b>	<b>16.10</b>

Program: Medicaid  
Program Budget Manager: Judy Gudvangen  
Division: Achievement, Learning, and Leadership  
Division Head: David Engstrom

Program No.: 21390  
Date: July 1, 2020

### Program Description:

Medicaid funds are generated through a reimbursement process that allows schools to submit documentation of services they are required to provide to students with disabilities. The guidelines for which services are appropriate for reimbursement are complex and require a good deal of documentation. When the appropriate documentation is submitted, the District is reimbursed for services that meet the Medicaid guidelines. The resulting funds vary from year to year, depending on a variety of factors. The expenditure of these funds is guided by a plan that is developed through a consultation process. This plan prioritizes the health and health-related needs in the District.

### Explanation for Use of Funds and Significant Changes:

- Provide health assistants in every building who can address the day-to-day health and health related needs of students.
- Provide health and health related supplies and equipment. This could include equipment for students with needs in the areas of speech/language, occupational therapy, physical therapy, audiology, equipment to assure students are safely transported to school, or some other health related need.
- Provide one time, urgent health services for students identified by school nurses. This includes urgent dental care, one time coverage for required prescription, and health-related needs for a student who has no other resources.
- Train staff regarding current practices to improve health and health-related issues in the school setting.
- FY 20-21 moved into Fund 22: Grants

Acct #	Object	Job Class	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	48,054	50,012	50,854	(50,854)	-
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	70,388	62,768	69,730	(69,730)	-
012040	TEMP EMPLOYEES	PARAPROFESSIONALS	494,110	389,531	400,000	(400,000)	-
013040	OVERTIME	PARAPROFESSIONALS	-	144	-		
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	10,015	10,579	11,357	(11,357)	-
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	143,459	119,410	44,670	(44,670)	-
039000	PROFESSIONAL/CONSULTANT SERVICES		58,372	268,076	80,000	(80,000)	-
050000	OTHER PURCHASED SERVICES		14,683	6,985	10,000	(10,000)	-
053300	POSTAGE		950	-	300	(300)	-
055000	PRINTING		235	932	1,000	(1,000)	-
058000	TRAVEL & REGISTRATION		53,839	-	2,000	(2,000)	-
058300	MILEAGE REIMBURSEMENT		46,000	107	500	(500)	-
061000	GENERAL SUPPLIES		9,630	16,983	50,000	(50,000)	-
065000	ELECTRONIC MEDIA			25,600			
073500	NON-CAPITAL EQUIPMENT		81,562	33,580	1,000	(1,000)	-
081000	DUES & FEES		2,940	2,280	7,000	(7,000)	-
084000	CONTINGENCY			-	-	-	-
<b>Total Expenditures</b>			<b>1,034,237</b>	<b>986,986</b>	<b>728,411</b>	<b>(728,411)</b>	<b>-</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROF.		1.00	1.00	1.00	(1.00)	-
	EDUCATION SUPPORT PROFESSIONALS		3.00	3.00	3.00	(3.00)	-
<b>FTE Totals</b>			<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>(4.00)</b>	<b>-</b>

Program: Psychological Services  
Program Budget Manager: Judy Gudvangen  
Division: Achievement, Learning, and Leadership  
Division Head: David Engstrom

Program No.: 21400  
Date: July 1, 2020

**Program Description:**

School psychologists provide assessment and counseling services to students with disabilities and consultative services to classroom teachers. They service pre-Kindergarten to grade 12 students, assigning the equivalent of two days per week for one employee to work with pre-Kindergarten children.

**Explanation for Use of Funds and Significant Changes:**

- This budget pays for the salaries and benefits for school psychologists. Staffing changes are based on the special education office reallocating their FTE within the programs they maintain.
- This budget pays for the purchase of testing materials and related general supplies and materials.
- Psychologists travel between sites and are in need of mileage reimbursement.
- To meet the students' needs, the Special Education Office has rearranged staff in their support programs.

Acct #	Object	Job Class	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	785,813	931,968	1,255,060	141,737	1,396,797
012020	TEMP. EMPLOYEES	TEACHER	-	19,328	-		-
015020	SUPPLEMENTAL PAY	TEACHER	1,380	5,581	2,500	(500)	2,000
020020	EMPLOYEE BENEFITS	TEACHER	266,646	329,187	453,756	30,308	484,064
058300	MILEAGE REIMBURSEMENT		3,688	3,316	2,808	192	3,000
061000	GENERAL SUPPLIES		1,650	118	16,300	(1,202)	15,098
<b>Total Expenditures</b>			<b>1,059,177</b>	<b>1,289,499</b>	<b>1,730,424</b>	<b>170,536</b>	<b>1,900,960</b>
<b>Staff FTE:</b>							
	TEACHERS		13.15	17.40	18.40	2.40	20.80
<b>FTE Totals</b>			<b>13.15</b>	<b>17.40</b>	<b>18.40</b>	<b>2.40</b>	<b>20.80</b>



Program: Audiology Services  
 Program Budget Manager: Judy Gudvangen  
 Division: Achievement, Learning, and Leadership  
 Division Head: David Engstrom

Program No.: 21500  
 Date: July 1, 2020

**Program Description:**

This program supports activities which assess, identify, and provide educational interventions for the hearing impaired.

**Explanation for Use of Funds and Significant Changes:**

- This program was created to enable monitoring of the costs associated with audiology services.
- Mileage is reimbursed to staff when traveling between school sites.

Acct #	Object	Job Class	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	145,708	170,977	175,594	(43,474)	132,120
020020	EMPLOYEE BENEFITS	TEACHER	34,761	40,521	43,548	(3,105)	40,443
043000	REPAIRS & MAINTENANCE		3,099	294	2,000	(301)	1,699
058300	MILEAGE REIMBURSEMENT		872	1,257	1,117	83	1,200
<b>Total Expenditures</b>			<b>184,440</b>	<b>213,049</b>	<b>222,259</b>	<b>(46,797)</b>	<b>175,462</b>
<b>Staff FTE:</b>							
	TEACHERS		2.00	2.00	2.00	-	2.00
<b>FTE Totals</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>

Program: Occupational and Physical Therapy Services  
 Program Budget Manager: Judy Gudvangen  
 Division: Achievement, Learning, and Leadership  
 Division Head: David Engstrom

Program No.: 21600  
 Date: July 1, 2020

#### Program Description:

This program supports activities which assess, identify and provide educational interventions for students of all conditions necessitating the services of an occupational or physical therapist. These services include services that address the functional needs of an individual relating to self-help skills; adaptive behavior and play; and sensory, motor, and postural development. This program services children from kindergarten through grade 12.

#### Explanation for Use of Funds and Significant Changes:

- This program provides budget for salaries and benefits for 8.0 teacher FTE who provide occupational and physical therapy services for K-12 students.
- This budget also supports the staff with supplies to assess and service these students.
- Because this staff travels between sites, mileage reimbursement is provided through this budget.
- To meet the students' needs, the Special Education Office has rearranged staff in their support programs.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	413,750	467,685	549,290	(72,199)	477,091
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	-	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	129,034	143,170	174,081	(10,203)	163,878
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	20	-	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		92,704	45,343	-	-	-
058300	MILEAGE REIMBURSEMENT		4,245	4,642	4,000	(200)	3,800
061000	GENERAL SUPPLIES		1,125	-	864	(140)	724
<b>Total Expenditures</b>			<b>640,877</b>	<b>660,839</b>	<b>728,235</b>	<b>(82,742)</b>	<b>645,493</b>
EDUCATION SUPPORT PROFESSIONALS			-	-	-	-	-
TEACHERS			6.60	8.00	8.00	-	8.00
<b>FTE Totals</b>			<b>6.60</b>	<b>8.00</b>	<b>8.00</b>	<b>-</b>	<b>8.00</b>

Program: Behavior Intervention  
 Program Budget Manager: Judy Gudvangen  
 Division: Achievement, Learning, and Leadership  
 Division Head: David Engstrom

Program No.: 21700  
 Date: July 1, 2020

**Program Description:**

This program provides consultation or direct services in the area of social, emotional, and behavioral functioning to meet the individual needs of students in order to improve both academic achievement and social competence. This program services children from kindergarten through grade 12.

**Explanation for Use of Funds and Significant Changes:**

- This program consists of salary and benefits for 4.0 teacher FTE for behavior intervention specialists. These four are assigned to work with grades K-12.
- Mileage reimbursement is provided due to extensive travel incurred by this staff.

Acct #	Object	Job Class	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	219,894	213,377	235,193	(10,834)	224,359
020020	EMPLOYEE BENEFITS	TEACHER	70,298	64,754	71,828	12,449	84,277
058300	MILEAGE REIMBURSEMENT		3,155	2,816	1,148	(80)	1,068
<b>Total Expenditures</b>			<b>293,347</b>	<b>280,947</b>	<b>308,169</b>	<b>1,535</b>	<b>309,704</b>
<b>Staff FTE:</b>							
	TEACHERS		4.00	4.00	4.00	-	4.00
<b>FTE Totals</b>			<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>

Program: Before and After School Programs  
 Program Budget Manager: Carole Wilson Frye and Lynn Boskie  
 Division: Achievement, Learning, and Leadership  
 Division Head: David Engstrom

Program No.: 21910  
 Date: July 1, 2020

**Program Description:**

- Before and after school enrichment programming at Monroe and Twain Elementary Schools is designed to extend the learning day for students, and to provide them with opportunities beyond what may be available during the normal school day.
- These two schools were chosen, in part, because of their significant free- and reduced-lunch student populations. Quality enrichment programs are not as easily accessible in this area of the city, or at low or no cost to families.

**Explanation for Use of Funds and Significant Changes:**

- Funds will be used for the following purposes:
  - Compensation and benefits for a program coordinator at each school
  - Compensation and benefits for teachers and ESP to offer the enrichment programs and activities
  - General supplies and materials for the program
  - Printing costs for enrollment paperwork, advertising the program, and student materials
  - Additional technology equipment for student use
  - Funding for partnership groups to provide services, guest speakers, and field trips for students

Acct #	Object	Job Class	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
012020	TEMP. EMPLOYEES	TEACHER	-	-	78,150	-	78,150
012040	TEMP. EMPLOYEES	PARAPROFESSIONAL	-	-	78,150	-	78,150
020020	EMPLOYEE BENEFITS	TEACHER	-	-	21,850	-	21,850
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	-	-	21,850	-	21,850
050000	OTHER PURCHASED SERVICES		-	-	5,000	-	5,000
055000	PRINTING		-	-	10,000	-	10,000
061000	GENERAL SUPPLIES		-	-	55,000	-	55,000
065000	TECHNOLOGY SUPPLIES		-	-	10,000	-	10,000
<b>Total Expenditures</b>			-	-	<b>280,000</b>	-	<b>280,000</b>

**Staff FTE:**

ADMINISTRATORS	-
NON-TEACHER PROFESSIONALS	-
EDUCATION SUPPORT PROFESSIONALS	-
TEACHERS	-

<b>FTE Totals</b>	-	-	-	-	-
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Program: Student Achievement Accountability  
Program Budget Manager: TBD  
Division: Achievement, Learning, and Leadership  
Division Head: David Engstrom

Program No. 22110  
Date: July 1, 2020

### Program Description:

Services in this program provide direction and assistance to principals in ensuring implementation of instructional programs at school sites to improve student achievement. The Deputy Superintendent of Achievement, Learning and Leadership also provides guidance as needed for these services with assistance from the executive directors of school leadership. Clerical support is provided as necessary.

### Explanation for Use of Funds and Significant Changes:

- This program consists of salary and benefits for 4.0 Executive Directors of K-12 education as well as the administrative support.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	459,564	468,677	481,460	(16,255)	465,205
011050	REGULAR EMPLOYEES	CLERICAL	84,895	85,807	91,663	(3,958)	87,705
013050	OVERTIME	CLERICAL	1,964	1,964	3,790	(98)	3,692
015050	SUPPLEMENTAL PAY	CLERICAL	42	42	300	(21)	279
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	140,658	143,055	153,422	4,212	157,634
020050	EMPLOYEE BENEFITS	CLERICAL	22,168	23,026	24,992	4,387	29,379
029010	MILEAGE ALLOWANCE	CLERICAL	12,720	12,455	12,720	(890)	11,830
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	1,600	(112)	1,488
043100	COPIER MAINTENANCE		-	-	-	4,615	4,615
050000	OTHER PURCHASED SERVICES		2,498	1,966	2,000	(140)	1,860
055000	PRINTING		7,238	4,293	7,000	(490)	6,510
058000	TRAVEL & REGISTRATION		16,714	7,173	4,000	(280)	3,720
058300	MILEAGE		-	-	2,095	(147)	1,948
061000	GENERAL SUPPLIES		13,174	17,965	20,000	(1,400)	18,600
073500	NON-CAPITAL EQUIPMENT		(2,950)	-	3,600	(252)	3,348
<b>Total Expenditures</b>			<b>758,685</b>	<b>766,423</b>	<b>808,642</b>	<b>(10,829)</b>	<b>797,813</b>
<b>Staff FTE:</b>							
	ADMINISTRATORS		4.00	4.00	4.00	-	4.00
	EDUCATION SUPPORT PROFESSIONALS		2.00	2.00	2.00	-	2.00
<b>FTE Totals</b>			<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>

Program: Multi-Tier Support System  
Program Budget Manager: David Engstrom  
Division: Achievement, Learning, and Leadership  
Division Head: David Engstrom

Program No.: 22111  
Date: July 1, 2020

**Program Description:**

The Multi-Tier Support System (MTSS) program was originally implemented as Response to Interventions or RtI for one year only in FY05/06. It has since become a permanent program in District 11. Funds are used to implement an immediate plan to address student learning deficiencies including dyslexia. The plan supports pre-kindergarten through grade 12 for students demonstrating significant discrepancies between academic achievement and/or behavior and ability.

**Explanation for Use of Funds and Significant Changes:**

- Program includes technical training and implementation as well as assessment.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
012020	TEMP. EMPLOYEES	TEACHER	9,322	9,343	29,000	(2,030)	26,970
012050	TEMP. EMPLOYEES	CLERICAL.	-	-	10,000	(700)	9,300
015020	SUPPLEMENTAL PAY	TEACHER	155,054	118,603	215,430	(8,080)	207,350
020020	EMPLOYEE BENEFITS	TEACHER	34,013	26,816	52,797	(16,714)	36,083
020050	EMPLOYEE BENEFITS	CLERICAL.	-	-	2,160	(151)	2,009
039000	PROFESSIONAL/CONSULTANT SERVICES		2,500	-	-	-	-
050000	OTHER PURCHASED SERVICES		300,985	147,333	295,000	(24,247)	270,753
055000	PRINTING		356	529	1,000	930	1,930
058000	TRAVEL & REGISTRATION		2,701	458	3,000	(210)	2,790
058300	MILEAGE		453	79	500	965	1,465
061000	GENERAL SUPPLIES		650	595	500	7,580	8,080
064200	TEXTBOOKS		16,514	80,405	-	-	-
<b>Total Expenditures</b>			<b>522,548</b>	<b>384,161</b>	<b>609,387</b>	<b>(42,657)</b>	<b>566,730</b>

Program: Curriculum Alignment  
Program Budget Manager: David Engstrom  
Division: Achievement, Learning, and Leadership  
Division Head: David Engstrom

Program No.: 22120  
Date: July 1, 2020

### Program Description:

Services in this program provide direction and assistance in the support of curriculum alignment, instructional strategies, and methodology for standards-based systems. Teachers are brought in to develop curriculum guides, instructional products and/or strategies to better serve the schools. In addition, this program is responsible for the development and implementation of the technical assistance evaluation and subsequent coaching required by Colorado accreditation requirements.

### Explanation for Use of Funds and Significant Changes:

- The curriculum and instructional services team has outlined a thorough action plan for implementing Colorado's revised state standards.
- This program supports all content areas and provides assistance for teacher induction.
- Support of unified school improvement plan (USIP) development.
- Trending analysis reduced mileage reimbursement line.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	127,512	232,579	273,921	(12,862)	261,059
011020	REGULAR EMPLOYEES	TEACHER	44,813	90,655	62,069	(11,520)	50,549
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	475,174	420,690	510,834	(121,467)	389,367
011050	REGULAR EMPLOYEES	CLERICAL.	89,337	86,043	93,445	(39,804)	53,641
012020	TEMP. EMPLOYEES	TEACHER	4,714	4,214	37,978	15,353	53,331
012050	TEMP. EMPLOYEES	CLERICAL.	400	16,354	3,000	(210)	2,790
013050	OVERTIME	CLERICAL.	1,825	-	3,000	(210)	2,790
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	2,000	31,621	33,989	(2,379)	31,610
015020	SUPPLEMENTAL PAY	TEACHER	9,400	79,276	80,375	31,660	112,035
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	11,288	6,077	20,000	(1,400)	18,600
015050	SUPPLEMENTAL PAY	CLERICAL.	180	364	500	(35)	465
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	38,734	67,186	72,544	15,694	88,238
020020	EMPLOYEE BENEFITS	TEACHER	16,778	51,335	24,625	38,668	63,293
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	136,675	132,869	165,122	(24,074)	141,048
020050	EMPLOYEE BENEFITS	CLERICAL.	23,101	25,815	24,842	(7,956)	16,886
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	4,200	1,250	4,200	(294)	3,906
039000	PROFESSIONAL/CONSULTANT SERVICES		7,375	23,849	2,000	860	2,860
043000	REPAIRS & MAINTENANCE		-	-	1,000	(70)	930
050000	OTHER PURCHASED SERVICES		2,279	9,106	10,000	521	10,521
055000	PRINTING		11,132	14,780	25,000	(1,750)	23,250
058000	TRAVEL & REGISTRATION		18,480	56,159	25,183	3,237	28,420
058300	MILEAGE REIMB.		4,806	7,258	4,000	(280)	3,720
061000	GENERAL SUPPLIES		9,857	29,425	35,000	12,605	47,605
073400	TECHNOLOGY EQUIPMENT		4,139	7,839	3,000	(210)	2,790
073500	NON-CAPITAL EQUIPMENT		439	844	3,000	(210)	2,790
081000	DUES		2,159	1,633	3,000	(210)	2,790

<b>Total Expenditures</b>	<b>1,046,798</b>	<b>1,397,221</b>	<b>1,521,627</b>	<b>(106,342)</b>	<b>1,415,285</b>
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#### Staff FTE:

ADMINISTRATORS	1.15	1.00	2.00	-	2.00
NON-TEACHER PROFESSIONALS	5.50	5.65	6.15	(1.00)	5.15
EDUCATION SUPPORT PROFESSIONALS	2.20	2.20	2.20	(1.00)	1.20
TEACHERS	1.00	1.00	1.00	-	1.00

<b>FTE Totals</b>	<b>9.85</b>	<b>9.85</b>	<b>11.35</b>	<b>(2.00)</b>	<b>9.35</b>
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Program: Science Kit Refurbishment  
 Program Budget Manager: Darian Founds  
 Division: Achievement, Learning, and Leadership  
 Division Head: David Engstrom

Program No.: 2212Y  
 Date: July 1, 2020

### Program Description:

Services in this program support the Science Kit Refurbishment Center. Three content areas are adapted from a variety of nationally and locally recognized projects that are aligned to state standards at each grade level, K-5. Each kit includes science lessons, materials, and equipment necessary to investigate earth, life, and/or physical science standards. Kits are delivered and then picked up and refurbished every 10-12 weeks. All consumables and other materials for these kits are identified, ordered, received, and replaced and then the kits are rotated to other schools and teachers, a minimum of three times a year. These kits are being redesigned to align with state standards. The “new” kits are being created and assembled with an eye toward fiscal prudence, to allow student the best possible science experiences K-5 while keeping material and equipment costs as low as possible.

### Explanation for Use of Funds and Significant Changes:

- Funding for two full time staff that pick up supplies, order materials, refurbish, and deliver science kits to the elementary schools, three times per year. Because of the volume of kits serviced, temporary help is necessary when and where applicable.
- Resources are used to refurbish and upgrade materials and supplies for the science kits.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011050	REGULAR EMPLOYEES	CLERICAL.	73,401	78,986	122,274	(18,183)	104,091
012050	TEMP. EMPLOYEES	CLERICAL.	12,545	19,330	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL.	34,283	37,394	52,132	(10,024)	42,108
055000	PRINTING		-	984			-
061000	OTHER PURCHASED SERVICES		81,473	54,028	-	75,000	75,000
<b>Total Expenditures</b>			<b>201,703</b>	<b>190,722</b>	<b>174,406</b>	<b>46,793</b>	<b>221,199</b>

### Staff FTE:

EDUCATION SUPPORT PROFESSIONALS	2.00	2.00	3.00	-	3.00
<b>FTE Totals</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>



Program: Instructional Staff Training Services  
Program Budget Manager: Linda Sanders  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 22130  
Date: July 1, 2020

#### Program Description:

This program is used to account for costs associated with training instructional staff. The District's Professional Development Office has been deemed by Colorado to be a state in-service provider. Another major responsibility supported by this budget is the teacher induction program which is state mandated and required for a teacher or special service provider prior to receiving a professional license. This program provides the ability to offer substitutes as well as overtime and extra duty compensation. In addition it allows the opportunity to provide top of the field trainers while building capacity to train from within which is critical to making sure that the research based programs are delivered and implemented as they were designed. The funds from this program are often blended with federal and state funding to enhance the ability of the Professional Development office to provide quality training which allows our instructional staff to meet the requirements to be considered highly qualified both of which are federal and state mandates. The mill levy override (MLO) allocations for instructional staff training and technology staff training within this budget support the MLO/Audit Committee approved trainings.

#### Explanation for Use of Funds and Significant Changes:

- Salary and benefits are adjusted to reflect current projections.
- An increase in teacher FTE was approved to support the teacher and specialized service professional induction program.
- This program offers training required by the Colorado Department of Education.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	160,484	205,503	227,723	(89,501)	138,222
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	92,340	93,373	94,945	(3,236)	91,709
011050	REGULAR EMPLOYEES	CLERICAL	78,376	79,030	88,870	(3,024)	85,846
012020	TEMP. EMPLOYEES	TEACHER	36,042	41,094	89,100	(100)	89,000
013050	OVERTIME	CLERICAL	-	5,217	500	-	500
013060	OVERTIME	CRAFTS	863	-	1,000	-	1,000
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	174,806	148,415	200,805	(4,941)	195,864
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	3,000	3,000	-	3,000	3,000
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	17	19	2,000	(1,500)	500
015050	SUPPLEMENTAL PAY	CLERICAL	-	70	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	89,362	101,376	102,658	17,881	120,539
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	24,093	24,818	25,674	972	26,646
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	3	4	28,887	(28,787)	100
020050	EMPLOYEE BENEFITS	CLERICAL	25,035	26,389	26,653	3,181	29,834
020060	EMPLOYEE BENEFITS	CRAFTS	177	-	216	4	220
039000	PROFESSIONAL/CONSULTANT SERVICES		166,203	134,487	92,516	(50,649)	41,867
043100	COPIER MAINTENANCE		1,989	2,031	1,200	800	2,000
050000	OTHER PURCHASED SERVICES		40,882	52,281	87,384	13,616	101,000
055000	PRINTING		9,813	13,092	12,600	(5,600)	7,000
058000	TRAVEL & REGISTRATION		38,795	44,131	12,645	445	13,090
058300	MILEAGE REIMBURSEMENT		1,036	863	2,500	(1,000)	1,500
061000	GENERAL SUPPLIES		54,142	43,956	25,056	(1,654)	23,402
073400	TECHNOLOGY EQUIPMENT		29,125	-	-	1,500	1,500
073500	NON-CAPITAL EQUIPMENT		-	12,293	4,700	(2,000)	2,700
085200	INTERNAL WORK ORDERS		-	22,070	-	-	-
<b>Total Expenditures</b>			<b>1,026,584</b>	<b>1,053,513</b>	<b>1,127,632</b>	<b>(150,593)</b>	<b>977,039</b>
<b>Staff FTE:</b>							
TEACHERS			2.00	3.00	3.00	-	3.00
NON-TEACHER PROFESSIONALS			1.00	1.00	1.00	-	1.00
EDUCATION SUPPORT PROFESSIONALS			2.00	2.00	2.00	-	2.00
<b>FTE Totals</b>			<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>

Program: Educational Data Support Services  
Program Budget Manager: David Khaliqi  
Division: Information Technology  
Division Head: John McCarron

Program No.: 22140  
Date: July 1, 2020

### Program Description:

This program is inclusive of those services rendered for the academic assessment of the student. Included are activities related to assessing student achievement, such as testing. Alternatively, testing supplies may be charged to appropriate instructional programs.

### Explanation for Use of Funds and Significant Changes:

- This program supports the development and implementation of metrics and systems to gather customer and stakeholder satisfaction and requirement information. This activity may include contracted service providers at times.
- These line items are necessary for the day to day operations of this program.
- Equipment repair line item was reduced and reallocated to general instruction media supplies through the 2000 mill levy override.
- The general supplies budget was reduced and reallocated to program 21140, pupil accounting services.
- Program 28400 Application Development and Support received an allocation for other professional services from the other purchased services line item in this program.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	121,839	117,736	128,938	(28,734)	100,204
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	374,663	394,519	317,192	(8,260)	308,932
011050	REGULAR EMPLOYEES	CLERICAL.	116,521	125,922	133,275	(8,979)	124,296
012020	TEMP. EMPLOYEES	TEACHER	1,440	418	5,571	(1,571)	4,000
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	1,353	342	480	(180)	300
012050	TEMP. EMPLOYEES	CLERICAL.	1,472	89	400	(100)	300
013050	OVERTIME	CLERICAL.	-	-	100	-	100
015020	SUPPLEMENTAL PAY	TEACHERS	3,671	2,415	2,000	(500)	1,500
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	-	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	-	-	350	(100)	250
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	37,288	34,960	40,960	(4,429)	36,531
020020	EMPLOYEE BENEFITS	TEACHERS	1,047	589	1,635	-	1,635
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	122,446	131,396	110,068	1,526	111,594
020050	EMPLOYEE BENEFITS	CLERICAL.	45,895	48,275	51,394	13,474	64,868
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	-	-	-
043000	EQUIPMENT REPAIR		-	92,317	92,377	(92,377)	-
043100	COPIER MAINTENANCE		1,450	1,417	2,500	-	2,500
050000	OTHER PURCHASED SERVICES		116,039	19,711	59,610	(14,610)	45,000
055000	PRINTING		2,924	4,127	10,000	(1,000)	9,000
058000	TRAVEL & REGISTRATION		7,876	6,468	1,800	-	1,800
058300	MILEAGE REIMBURSEMENT		2,756	2,140	3,193	(693)	2,500
061000	GENERAL SUPPLIES		7,100	7,188	17,155	(2,155)	15,000
065000	ELECTRONIC MEDIA SUPPLIES		6,942	37,891	7,500	(2,500)	5,000
073400	TECHNOLOGY EQUIPMENT		120,845	8,827	9,705	(3,705)	6,000
073500	NON-CAPITAL EQUIPMENT		-	-	200	-	200
<b>Total Expenditures</b>			<b>1,093,567</b>	<b>1,036,746</b>	<b>996,403</b>	<b>(154,894)</b>	<b>841,509</b>

### Staff FTE:

ADMINISTRATORS	1.00	1.00	1.00	-	1.00
NON-TEACHER PROFESSIONALS	5.00	5.00	4.00	-	4.00
EDUCATION SUPPORT PROFESSIONALS	3.00	3.00	3.00	-	3.00

<b>FTE Totals</b>	<b>9.00</b>	<b>9.00</b>	<b>8.00</b>	<b>-</b>	<b>8.00</b>
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Program: Achieve Team  
Program Budget Manager: Natasha Crouse  
Division: Achievement, Learning, and Leadership  
Division Head: David Engstrom

Program No.: 22190  
Date: July 1, 2020

### Program Description:

This program is designed to support the identified opportunities at individual schools. This team assists sites, develops root cause, and then designs and implements a plan for improvement. This program also aligns itself and resources with the identified district root cause(s) and supports the implementation of a plan at that level.

### Explanation for Use of Funds and Significant Changes:

- Resources are used to support the professional development needs identified at each site.
- Contingency funds are the amount of budget that has not yet been allocated to a specific school plan.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	128,353	141,585	363,012	(371,528)	(8,516)
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	135,944	176,164	179,078	(1,020)	178,058
011050	REGULAR EMPLOYEES	CLERICAL	10,017	12,500	-	-	-
012020	TEMP. EMPLOYEES	TEACHER	43,811	50,193	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	45,298	47,032	-	-	-
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	-	39	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	56,737	63,219	112,672	(113,304)	(632)
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	43,645	53,240	56,421	2,619	59,040
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	-	8	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL	2,131	2,598	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		-	11,950	-	-	-
050000	OTHER PURCHASED SERVICES		1,033	2,473	1,200	-	1,200
055000	PRINTING		208	729	2,000	(1,000)	1,000
058000	TRAVEL & REGISTRATION		34,311	10,058	9,000	(7,000)	2,000
058300	MILEAGE REIMBURSEMENT		1,812	1,634	1,800	(700)	1,100
061000	GENERAL SUPPLIES		5,445	5,782	10,000	(3,000)	7,000
073400	TECHNOLOGY EQUIPMENT		4,226	2,433	-	-	-
084000	CONTINGENCY		-	-	514,590	-	514,590
<b>Total Expenditures</b>			<b>512,972</b>	<b>581,638</b>	<b>1,249,773</b>	<b>(494,933)</b>	<b>754,840</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		1.60	2.00	2.00	-	2.00
	EDUCATION SUPPORT PROFESSIONALS		0.50	0.50	-	-	-
	TEACHERS		2.00	2.00	5.00	(5.00)	-
<b>FTE Totals</b>			<b>4.10</b>	<b>4.50</b>	<b>7.00</b>	<b>(5.00)</b>	<b>2.00</b>

Program: Supervision of LRS  
Program Budget Manager: Melissa Smead  
Division: Information Technology  
Division Head: John McCarron

Program No.: 22210  
Date: July 1, 2020

### Program Description:

The Learning Resource Services (LRS)/Instructional Technology program covers the costs associated with supervision of library technology program, library technical services, 21<sup>st</sup> century learning, the Professional Resource Center, and district software licensing. These teams of people directly support schools in professional development, library material cataloging, software license compliance, and highlighting school events.

### Explanation for Use of Funds and Significant Changes:

- The budget supports the operational costs related to Learning Resource Services/Instructional Technology.
- This budget supports 3.0 professional, 1.0 teacher and 5.0 ESP for a total of 9.0 FTE.
- Budget for crafts and trades has been moved to clerical.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	62,029	64,459	60,873	(8,281)	52,592
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	276,930	250,598	275,791	4,740	280,531
011050	REGULAR EMPLOYEES	CLERICAL.	153,619	164,307	179,233	(57,214)	122,019
011060	REGULAR EMPLOYEES	CRAFTS & TRADES	49,652	52,187	44,408	(3,571)	40,837
012050	TEMP. EMPLOYEES	CLERICAL.	-	329	2,000	-	2,000
013050	OVERTIME	CLERICAL.	1,113	96	1,000	-	1,000
015020	SUPPLEMENTAL PAY	TEACHER	30,569	31,378	40,659	(22,297)	18,362
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	385	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	6,794	6,439	7,225	-	7,225
015060	SUPPLEMENTAL PAY	CRAFTS & TRADES	-	25	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	28,405	27,895	24,490	(4,428)	20,062
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	76,153	62,112	70,722	3,978	74,700
020050	EMPLOYEE BENEFITS	CLERICAL.	48,214	54,827	62,523	(7,884)	54,639
020060	EMPLOYEE BENEFITS	CRAFTS & TRADES	19,628	20,482	15,631	896	16,527
043100	COPIER MAINTENANCE		350	197	1,000	-	1,000
061000	GENERAL SUPPLIES		2,250	4,708	4,553	-	4,553
073400	TECHNOLOGY EQUIPMENT		913	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		1,870	1,000	1,000	-	1,000
<b>Total Expenditures</b>			<b>758,488</b>	<b>741,423</b>	<b>791,108</b>	<b>(94,060)</b>	<b>697,048</b>

### Staff FTE:

NON-TEACHER PROFESSIONALS	3.00	3.00	3.00	1.00	4.00
EDUCATION SUPPORT PROFESSIONALS	5.00	5.00	5.00	(1.00)	4.00
TEACHERS	1.00	1.00	1.00	(1.00)	-
<b>FTE Totals</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>(1.00)</b>	<b>8.00</b>

Program: School Library Services  
Program Budget Manager: Melissa Smead  
Division: Information Technology  
Division Head: John McCarron

Program No.: 22220  
Date: July 1, 2020

### Program Description:

This program is used to cover costs associated with the District's K-12 library, media, and information literacy program.

### Explanation for Use of Funds and Significant Changes:

- This program supports the salary and benefits for the District's library technology programs. It also supports the costs needed to provide schools professional development opportunities for growth.
- Specialized training costs for site-based library and technology staff are included here. This results in a fluid travel and registration budget for staff training.
- A recurring budget modification was granted to continue to fund costs of membership dues in the National School Board Association, which increased significantly.
- Costs associated with release time for site based library and technology staff during the work-day are included.
- A permanent budget modification was approved to fund the increasing cost of membership dues.
- Staff FTE is based on the allocation letters issued each spring from Human Resources.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	2,739,945	2,878,053	3,027,846	32,299	3,060,145
011040	REGULAR EMPLOYEES	PARAPROFESSIONAL	957,421	1,004,950	772,563	(30,944)	741,619
012020	TEMP. EMPLOYEES	TEACHER	-	5,059	4,000	-	4,000
013040	OVERTIME	PARAPROFESSIONAL	-	684	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	93,529	107,209	86,093	-	86,093
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	717	1,384	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	876,507	942,803	1,032,431	87,377	1,119,808
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	375,565	355,030	272,810	46,704	319,514
050000	OTHER PURCHASED SERVICES		864	3,329	27,477	-	27,477
055000	PRINTING		8,131	8,412	9,160	-	9,160
058000	TRAVEL & REGISTRATION		13,636	7,964	12,006	-	12,006
058300	MILEAGE REIMBURSEMENT		1,235	1,052	1,200	-	1,200
061000	GENERAL SUPPLIES		2,136	870	3,830	-	3,830
064300	LIBRARY/MEDIA SUPPLIES		2,213	1,750	7,920	-	7,920
065000	ELECTRONIC MEDIA SUPPLIES		644	1,020	685	-	685
073400	TECHNOLOGY EQUIPMENT		7,018	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	4,205	4,000	-	4,000
081000	DUES		5,654	9,325	11,105	-	11,105
<b>Total Expenditures</b>			<b>5,085,215</b>	<b>5,333,097</b>	<b>5,273,126</b>	<b>135,436</b>	<b>5,408,562</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		41.38	40.50	27.90	1.10	29.00
	TEACHERS		48.50	48.00	48.00	3.00	51.00
<b>FTE Totals</b>			<b>89.88</b>	<b>88.50</b>	<b>75.90</b>	<b>4.10</b>	<b>80.00</b>

Program: Educational Television Services  
Program Budget Manager: Devra Ashby  
Division: Superintendent  
Division Head: Michael J. Thomas

Program No.: 22240  
Date: July 1, 2020

### Program Description:

This program is used to identify costs associated with the operation of the media production services, which includes the television studio (Channel 16), educational video, and TV production services for all schools and the District, and limited school site instructional materials support.

### Explanation for Use of Funds and Significant Changes:

- This program provides five FTE (non-teaching professionals) and one ESP FTE.
- The primary job duties include casting educational programming to schools and the community; producing both educational and informational video programming for use by students, staff, and the community; as well as helping train students in basic video production
- Funding for overtime is provided through redistribution of funds.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid- Year	Change	FY 20-21 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	323,845	342,016	347,773.00	(11,856)	335,916.72
011060	REGULAR EMPLOYEES	CRAFTS & TRADES	55,134	63,690	65,410.00	(2,233)	63,177.48
012060	TEMP. EMPLOYEES	CRAFTS & TRADES	6,716	2,900	10,000.00	(1,000)	9,000.00
013060	OVERTIME	CRAFTS & TRADES	1,386	1,896	1,000.00	-	1,000.00
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	10,000	10,000	1,000.00	-	1,000.00
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	113,171	114,972	118,270.00	4,617	122,886.78
020060	EMPLOYEE BENEFITS	CRAFTS & TRADES	13,642	14,910	15,037.00	2,377	17,414.11
050000	OTHER PURCHASED SERVICES		11,830	18,947	12,900.00	(100)	12,800.00
058000	TRAVEL & REGISTRATION		86	361	402.00	(2)	400.00
058300	MILEAGE REIMBURSEMENT		1,095	1,238	1,500.00	(500)	1,000.00
061000	GENERAL SUPPLIES		15,411	6,774	9,205.00	(705)	8,500.00
065000	ELECTRONIC MEDIA		-	1,191	-	-	-
073200	VEHICLES		-	-	30,000.00	(30,000)	-
073400	TECHNOLOGY EQUIPMENT		20,864	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		10,211	16,118	3,409.00	(409)	3,000.00
081000	DUES		1,099	-	2,100.00	(100)	2,000.00
085200	INTERNAL WORK ORDERS		-	944	-	-	-
<b>Total Expenditures</b>			<b>584,488</b>	<b>595,957</b>	<b>618,006</b>	<b>(39,911)</b>	<b>578,095</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		5.00	5.00	5.00	-	5.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>			<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>

Program: Supervision of Special Education  
Program Budget Manager: Judy Gudvangen  
Division: Achievement, Learning, and Leadership  
Division Head: David Engstrom

Program No.: 22310  
Date: July 1, 2020

### Program Description:

The special education administrative, professional, and secretarial staff provides the supervision and coordination of special educational services across the District.

### Explanation for Use of Funds and Significant Changes:

- Purchased services, equipment, and supplies and materials are provided to assist in the instruction of students with disabilities.
- This budget pays for the salaries and benefits for the special education administrative and supervisory staff.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	61,914	71,146	72,344	48,210	120,554
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	452,900	512,238	522,251	(163,940)	358,311
011050	REGULAR EMPLOYEES	CLERICAL	121,392	125,045	135,258	(4,652)	130,606
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	19,307	-	10,000	(5,000)	5,000
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	22,144	24,452	25,585	10,434	36,019
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	136,105	144,811	154,240	(36,107)	118,133
020050	EMPLOYEE BENEFITS	CLERICAL	48,809	52,366	56,717	8,220	64,937
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	-	-	3,000	-	3,000
029030	MILEAGE ALLOWANCE	NON-TEACHER PROF.	3,240	3,380	4,560	-	4,560
033100	LEGAL SERVICES		180,296	175,951	130,000	-	130,000
043100	COPIER MAINTENANCE		3,563	3,254	2,400	-	2,400
050000	OTHER PURCHASED SERVICES		4,518	3,862	1,000	1,800	2,800
055000	PRINTING		302	276	500	1,000	1,500
058000	TRAVEL & REGISTRATION		12,630	7,637	2,000	(1,500)	500
058300	MILEAGE		1,738	2,011	3,328	(528)	2,800
061000	GENERAL SUPPLIES		2,840	5,424	7,000	1,500	8,500
073400	TECHNOLOGY EQUIPMENT		292	-	-	1,215	1,215
073500	NON-CAPITAL EQUIPMENT		-	995	500	250	750
081000	DUES		360	4,100	400	350	750
<b>Total Expenditures</b>			<b>1,072,350</b>	<b>1,136,948</b>	<b>1,131,083</b>	<b>(138,748)</b>	<b>992,335</b>
<b>Staff FTE:</b>							
	ADMINISTRATORS		1.00	1.00	1.00	-	1.00
	NON-TEACHER PROFESSIONALS		5.95	5.95	5.95	(1)	4.95
	EDUCATION SUPPORT PROFESSIONALS		3.60	3.60	3.60	-	3.60
<b>FTE Totals</b>			<b>10.55</b>	<b>10.55</b>	<b>10.55</b>	<b>(1.00)</b>	<b>9.55</b>

Program:	Supervision of Career and Technical Education Programs	Program No.:	22320
Program Budget Manager:	Duane Roberson		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2020
Division Head:	David Engstrom		

### Program Description:

Supervision of post-secondary opportunities and career and technical education programs. All activities associated with directing, managing, and supervising are in this program.

### Explanation for Use of Funds and Significant Changes:

- This program recognizes the need for oversight of the Career and Technical studies for the secondary level.
- This program pays for the Career and Technical Education Director's salary and benefits as well as an administrative assistant salary and benefits for a total of 2.0 FTE.
- Because an operating office to conduct the supervision of the career and technical programs was created, funding to support this office is budgeted.
- A mileage reimbursement budget pays for travel between district sites.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	92,811	96,592	138,219	51,520	189,739
011050	REGULAR EMPLOYEES	CLERICAL.	39,804	41,850	42,980	(1,457)	41,523
012020	TEMP PAY	TEACHER	15,174	18,773	-	-	-
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	-	4,558	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	10,296	13,312	11,019	-	11,019
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	2,062	1,315	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	5,350	6,783	2,352	-	2,352
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	30,298	21,625	34,388	8,992	43,380
020050	EMPLOYEE BENEFITS	CLERICAL.	17,600	18,302	19,056	972	20,028
029030	MILEAGE ALLOWANCE	NON-TEACHER PROF.	1,860	1,860	-	-	-
043100	COPIER MAINTENANCE		1,037	453	500	-	500
050000	OTHER PURCHASED SERVICES		3,687	3,571	2,000	-	2,000
055000	PRINTING		-	1,056	500	-	500
058000	TRAVEL & REGISTRATION		68,964	34,658	45,541	(5,041)	40,500
058300	MILEAGE REIMBURSEMENT		1,958	1,521	2,000	-	2,000
061000	GENERAL SUPPLIES		(257)	(581)	3,500	-	3,500
073400	TECHNOLOGY EQUIPMENT		1,635	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		598	-	-	-	-
081000	DUES		3,269	1,924	4,500	-	4,500

<b>Total Expenditures</b>	<b>296,144</b>	<b>267,572</b>	<b>306,555</b>	<b>54,986</b>	<b>361,541</b>
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### Staff FTE:

NON-TEACHER PROFESSIONALS	1.00	1.00	1.00	1.00	2.00
EDUCATION SUPPORT PROFESSIONALS	1.00	1.00	1.00	-	1.00

<b>FTE Totals</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>1.00</b>	<b>3.00</b>
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Program: Supervision of Adult Education  
 Program Budget Manager: Melissa Burkhardt-Shields  
 Division: Achievement, Learning, and Leadership  
 Division Head: David Engstrom

Program No.: 22330  
 Date: July 1, 2020

### Program Description:

Adult and Family Education (AFE) provides English language learning, adult basic education, adult secondary education, (often referred to as general educational development or GED preparation) as well as family literacy services. AFE serves approximately 1,000 students ages 17 and up, 156 families, and 216 children each program year. The program operates under the standards of the Colorado Department of Education and the federal Workforce Investment Act.

### Explanation for Use of Funds and Significant Changes:

- Federal and state mandates require annual reporting on the achievement of each student, the accomplishment of instructional goals, student retention, collaboration, and partnerships, funding diversity, and staff development.
- The supervision of adult and family education consists of 1.0 FTE for the program director and 1.0 FTE for the administrative assistant.
- Two additional education support professionals were moved into this program in FY18/19, which eliminated the District contribution from the grants fund.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	104,073	108,314	110,138	(3,754)	106,384
011050	REGULAR EMPLOYEES	CLERICAL	34,914	82,861	85,100	(2,912)	82,188
013050	OVERTIME	CLERICAL	32	512	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	-	156	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	30,914	32,303	33,989	832	34,821
020050	EMPLOYEE BENEFITS	CLERICAL	7,321	17,615	18,927	(179)	18,748
043100	COPIER MAINTENANCE		2,368	3,073	-	2,180	2,180
061700	GRADUATION SUPPLIES		-	-	-	-	-
<b>Total Expenditures</b>			<b>179,622</b>	<b>244,835</b>	<b>248,154</b>	<b>(3,834)</b>	<b>244,320</b>
<b>Staff FTE:</b>							
	ADMINISTRATOR		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	3.00	3.00	-	3.00
<b>FTE Totals</b>			<b>2.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>

Program: Supervision of Athletic Program  
Program Budget Manager: Christopher Noll  
Division: Achievement, Learning, and Leadership  
Division Head: David Engstrom

Program No.: 22340  
Date: July 1, 2020

### Program Description:

This budget pays for activities associated with directing, managing, and supervising the athletic programs at the secondary level in the District. District 11 has nine middle schools and four high schools.

### Explanation for Use of Funds and Significant Changes:

- The athletic supervision program administrative, professional, and clerical staff provide the supervision and coordination for athletic programs in the District.
- High school allocations provide for equipment purchase and maintenance at each of the four high schools.
- In addition to the program director are four .5 FTE athletic directors/business managers at the high school level.
- All activities at Garry Berry stadium are managed in this program.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	379,657	373,148	379,429	(12,937)	366,492
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	118,886	126,626	128,757	(6,915)	121,842
011050	REGULAR EMPLOYEES	CLERICAL	42,228	45,302	46,526	(1,588)	44,938
012020	TEMP. EMPLOYEES	TEACHER	-	29	-	-	-
013060	OVERTIME	CRAFTS, TRADES	1,493	728	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	3,116	-	-	-	-
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	6,354	13,557	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	117,160	119,517	127,328	4,008	131,336
020020	EMPLOYEE BENEFITS	TEACHER	636	6	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	41,214	43,512	45,483	11,204	56,687
020050	EMPLOYEE BENEFITS	CLERICAL	9,260	10,021	10,838	(42)	10,796
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	1,644	2,949	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		836	8,208	41,190	(3,200)	37,990
043100	COPIER MAINTENANCE		526	483	1,200	(200)	1,000
050000	OTHER PURCHASED SERVICES		6,013	6,792	227	(27)	200
055000	PRINTING		80	814	600	(300)	300
058300	MILEAGE REIMBURSEMENT		3,469	3,622	2,901	-	2,901
061000	GENERAL SUPPLIES		15,314	8,663	4,800	93	4,893
072300	MAJOR RENOVATIONS		-	5,000	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	1,153	-	-	-
073500	NON-CAPITAL EQUIPMENT		562	11,095	1,000	-	1,000

<b>Total Expenditures</b>	<b>748,449</b>	<b>781,226</b>	<b>790,279</b>	<b>(9,903)</b>	<b>780,376</b>
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### Staff FTE:

ADMINISTRATORS	4.00	4.00	4.00	-	4.00
NON-TEACHER PROFESSIONALS	4.00	4.00	4.00	-	4.00
EDUCATION SUPPORT PROFESSIONALS	1.00	1.00	1.00	-	1.00

<b>FTE Totals</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>
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Program:	Supervision of English as a Second Language (ESL)	Program No.:	22350
Program Budget Manager:	Talonna Hybki		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2020
Division Head:	David Engstrom		

### Program Description:

This program supports the supervision of the activities associated with directing, managing, and supervising ESL programs to include materials and staff.

### Explanation for Use of Funds and Significant Changes:

- Identification and testing of all students who declare a language other than English as primary comes from this program.
- Collection and entry data for all limited English proficient students are recorded in this program.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid- Year	Change	FY 20-21 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	81,844	84,797	86,224	(2,939)	83,285
011050	REGULAR EMPLOYEES	CLERICAL	21,231	29,444	30,239	(1,022)	29,217
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	424	-	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	17,061	17,853	19,173	(178)	18,995
020050	EMPLOYEE BENEFITS	CLERICAL	8,181	10,767	11,287	448	11,735
050000	OTHER PURCHASED SERVICES		48,046	37,807	48,800	-	48,800
058000	TRAVEL & REGISTRATION		229	-	700	(700)	-
058300	MILEAGE REIMBURSEMENT		592	717	1,300	(500)	800
061000	GENERAL SUPPLIES		1,409	2,215	3,000	-	3,000
073400	TECHNOLOGY EQUIPMENT		1,745	5,567	-	-	-
<b>Total Expenditures</b>			<b>180,761</b>	<b>189,166</b>	<b>200,723</b>	<b>(4,891)</b>	<b>195,832</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	(0.5)	0.50
<b>FTE Totals</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>(0.50)</b>	<b>1.50</b>

Program: Supervision of Gifted and Talented Program  
 Program Budget Manager: Kristin Balsick  
 Division: Achievement, Learning, and Leadership  
 Division Head: David Engstrom

Program No.: 22370  
 Date: July 1, 2020

### Program Description:

Supervision of the District's gifted and talented program includes coordinating, managing, supervising and evaluating the program. In addition, supervision involves the implementation of state law: the writing of advanced learning plans and the identification and service of gifted and talented students in five talent areas (academic, intellectual, creative thinking, leadership and visual and performing arts). The department has put into place a business assessment of program alignment, and improved the identification, instruction and achievement of district gifted and talented children.

### Explanation for Use of Funds and Significant Changes:

- Supervision of gifted and talented program funds is budgeted for salary and benefits for one supervisor and budget is also provided for support staff salary and benefits.
- This program provides resources and support of school programs, business planning, curriculum and professional development through supplemental pay.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid- Year	Change	FY 20-21 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	66,726	81,504	82,876	(2,824)	80,052
011050	REGULAR EMPLOYEES	CLERICAL	32,180	30,909	34,573	(1,018)	33,555
012050	TEMP. EMPLOYEES	CLERICAL	-	655	-	-	-
013050	OVERTIME	CLERICAL	142	63	500	(400)	100
015020	SUPPLEMENTAL PAY	TEACHER	6,450	8,169	2,250	(250)	2,000
020020	EMPLOYEE BENEFITS	TEACHER	1,351	1,689	480	(80)	400
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	17,356	21,499	22,768	312	23,080
020050	EMPLOYEE BENEFITS	CLERICAL	10,991	8,830	8,133	114	8,247
039000	PROFESSIONAL/CONSULTANT SERVICES		21,100	2,900	11,500	(1,500)	10,000
043100	COPIER MAINTENANCE		-	-	-	-	-
050000	OTHER PURCHASED SERVICES		3,974	1,054	14,500	(500)	14,000
055000	PRINTING		2,992	1,992	1,500	500	2,000
058000	TRAVEL & REGISTRATION		23,111	19,492	2,000	488	2,488
058300	MILEAGE REIMBURSEMENT		2,464	905	2,000	(1,250)	750
061000	GENERAL SUPPLIES		4,858	6,707	10,414	(414)	10,000
073400	TECHNOLOGY EQUIPMENT		1,037	1,578	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	-	-	-	-
081000	DUES AND MEMBERSHIPS		-	130	-	250	250
<b>Total Expenditures</b>			<b>194,734</b>	<b>188,075</b>	<b>193,494</b>	<b>(6,822)</b>	<b>186,672</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	(0.50)	0.50
<b>FTE Totals</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>(0.50)</b>	<b>1.50</b>

Program:	Supervision of Special Education Early Childhood	Program No.:	22380
Program Budget Manager:	Judy Gudvangen		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2020
Division Head:	David Engstrom		

**Program Description:**

The Supervision of the Special Education Early Childhood program works closely with program 17910, Special Education Early Childhood; 17710, Speech Pathology; 21600, Occupational and Physical Therapy; and 21700, Behavior Intervention as they apply to the preschool portion within their own programs.

**Explanation for Use of Funds and Significant Changes:**

- The 1.0 FTE provides a community liaison for early childhood preschool programs.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid- Year	Change	FY 20-21 Adopted
011040	REGULAR EMPLOYEES	PARAPROFESSIONAL	35,140	39,645	40,716	(1,383)	39,333
020020	EMPLOYEE BENEFITS	TEACHER	226	-	-	-	-
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	19,327	20,628	21,342	1,289	22,631
055000	PRINTING		-	32	-	-	-
061000	GENERAL SUPPLIES		1,676	1,656	1,676	(117)	1,559
<b>Total Expenditures</b>			<b>56,369</b>	<b>61,961</b>	<b>63,734</b>	<b>(211)</b>	<b>63,523</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
	TEACHERS		-	-	-	-	-
<b>FTE Totals</b>			<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>

Program: Supervision of Summer Enrichment  
 Program Budget Manager: Darian Founds  
 Division: Achievement, Learning, and Leadership  
 Division Head: David Engstrom

Program No.: 22400  
 Date: July 1, 2020

### Program Description:

Activities associated with directing, managing and supervising the summer enrichment program (009SL) which extends the learning opportunities for interested students are accounted for in this program.

### Explanation for Use of Funds and Significant Changes:

- This program provides funding for compensation and benefits for administration of the Summer Enrichment Program.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	34,200	19,541	17,500	(1,225)	16,275
015020	SUPPLEMENTAL PAY	TEACHER	12,099	86,952	-	75,000	75,000
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	5,287	4,133	5,000	(350)	4,650
015050	SUPPLEMENTAL PAY	CLERICAL.	64,891	36,052	60,000	(4,200)	55,800
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	7,056	4,099	3,824	155	3,979
020020	EMPLOYEE BENEFITS	TEACHER	2,497	18,271	-	18,774	18,774
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	1,091	867	1,093	(52)	1,041
020050	EMPLOYEE BENEFITS	CLERICAL.	13,480	7,571	13,110	500	13,610
050000	OTHER PURCHASED SERVICES		22,721	-	-	-	-
055000	PRINTING		-	1,013	-	-	-
058300	MILEAGE REIMBURSEMENT		233	-	-	-	-
061000	GENERAL SUPPLIES		-	11,186	-	-	-
<b>Total Expenditures</b>			<b>163,556</b>	<b>189,684</b>	<b>100,527</b>	<b>88,602</b>	<b>189,129</b>

Program: Supervision of IB Program  
 Program Budget Manager: TBD  
 Division: Achievement, Learning, and Leadership  
 Division Head: David Engstrom

Program No.: 22410  
 Date: July 1, 2020

**Program Description:**

Activities associated with directing, managing and supervising the International Baccalaureate (IB) program at General William J. Palmer High School, North Middle School and Midland International Elementary School are accounted for in this program.

**Explanation for Use of Funds and Significant Changes:**

- These funds provide for coordination of travel and registration in support of professional development for the International Baccalaureate program.
- Increases in registration and travel costs for program professional development account for the increase in this line item.
- Salaries and benefits are adjusted according to current projections.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHER	206,475	214,254	344,083	(131,895)	212,188
012020	TEMP. EMPLOYEES	TEACHER	753	1,385	2,500	(175)	2,325
015020	SUPPLEMENTAL PAY	TEACHER	13,577	11,782	26,500	(1,855)	24,645
020020	EMPLOYEE BENEFITS	TEACHER	65,099	70,013	114,201	(36,834)	77,367
050000	OTHER PURCHASED SERVICES		-	1,800	-	-	-
058000	TRAVEL & REGISTRATION		35,764	19,214	8,614	(603)	8,011
<b>Total Expenditures</b>			<b>321,668</b>	<b>318,447</b>	<b>495,898</b>	<b>(171,362)</b>	<b>324,536</b>
<b>Staff FTE:</b>							
	TEACHERS		3.00	3.50	5.50	(2.00)	3.50
<b>FTE Totals</b>			<b>3.00</b>	<b>3.50</b>	<b>5.50</b>	<b>(2.00)</b>	<b>3.50</b>

Program: Supervision of Summer High School  
Program Budget Manager: TBD  
Division: Achievement, Learning, and Leadership  
Division Head: David Engstrom

Program No.: 22420  
Date: July 1, 2020

**Program Description:**

Activities associated with directing, managing and supervising the summer high school program which extends the learning opportunities for summer high school students are accounted for in this program.

**Explanation for Use of Funds and Significant Changes:**

- This program was created to account for the administrative expenditures associated with the summer high school program (009SS).
- Other purchased services and general supplies support the day to day operations of this program.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	5,135	4,000	7,000	(490)	6,510
015020	SUPPLEMENTAL PAY	TEACHER	1,321	1,500	2,000	(140)	1,860
015050	SUPPLEMENTAL PAY	CLERICAL	2,758	1,315	2,598	(182)	2,416
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	4,220	4,157	3,330	(233)	3,097
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	1,055	839	1,512	(106)	1,406
020020	EMPLOYEE BENEFITS	TEACHER	273	315	432	(30)	402
020050	EMPLOYEE BENEFITS	CLERICAL	580	275	561	(21)	540
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	867	872	719	(50)	669
050000	OTHER PURCHASED SERVICES		-	-	692	(48)	644
061000	GENERAL SUPPLIES		-	-	500	(35)	465
086900	INDIRECT COSTS		3,675	3,675	3,675	(257)	3,418
<b>Total Expenditures</b>			<b>19,883</b>	<b>16,947</b>	<b>23,019</b>	<b>(1,592)</b>	<b>21,427</b>



Program: Board Secretary/Clerk  
Program Budget Manager: Michael J. Thomas  
Division: Superintendent  
Division Head: Michael J. Thomas

Program No.: 23120  
Date: July 1, 2020

### Program Description:

This program serves as a means for the District 11 Board of Education to fulfill the duties and responsibilities of their positions.

### Explanation for Use of Funds and Significant Changes:

- To support the Board of Education in their role and to provide the necessary resources for the board meetings, conferences, retreats, and other related duties as a function of their role. This program also enhances the capabilities of the Board of Education to reduce out-of-pocket expenses as they conduct district business, which may be mandated. These expenses may include facsimile machines, phone lines, cell phones and service, computers and internet costs at the board members' residences.
- Within the travel and registration budget \$1,500 is allocated for each board member to be used for their travel and attendance at meetings and conferences associated with membership in the American Association of School Administrators (AASA), the National School Board Association (NSBA) and the Colorado Association of School Boards (CASB).
- Provides the electronic equipment in the boardroom for board of education meetings.
- This program supports one FTE for the board secretary.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011050	REGULAR EMPLOYEES	CLERICAL	55,451	45,872	55,306	(1,892)	53,414
013050	OVERTIME	CLERICAL	6,791	7,126	10,000	-	10,000
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	-	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	-	-	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL	12,891	19,968	24,095	3,436	27,531
039000	PROFESSIONAL/CONSULTANT SERVICES		34,971	-	-	-	-
050000	OTHER PURCHASED SERVICES		10,599	21,903	30,340	(1,317)	29,023
055000	PRINTING		904	205	3,000	(500)	2,500
058000	TRAVEL & REGISTRATION		18,239	17,679	20,881	(381)	20,500
058300	MILEAGE REIMBURSEMENT		103	102	394	-	394
061000	GENERAL SUPPLIES		1,417	1,772	3,000	(500)	2,500
081000	DUES & FEES		19,836	20,590	18,121	-	18,121
<b>Total Expenditures</b>			<b>161,203</b>	<b>135,216</b>	<b>165,137</b>	<b>(1,154)</b>	<b>163,983</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>			<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>

Program: Treasurer Services  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: Glenn Gustafson

Program No.: 23130  
Date: July 1, 2020

**Program Description:**

The treasurer services program provides financial support for all treasury related activities including expenses related to management of the District's banking.

**Explanation for Use of Funds and Significant Changes:**

- The treasurer services program has no district employees but instead uses contractual services for the management of investment/cash management services and debt issuance. The most significant expenses for this program include the following:
  1. Bank charges and armored car fees related to the operation of all district bank accounts
  2. Financial advisor, rating agent and other fees related to the issuance of district debt
  3. Processing fees associated with online and credit card purchases made by customers

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
031300	BANKING SERVICE FEES		2,674	3,709	12,320	-	12,320
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	12,000	-	12,000
<b>Total Expenditures</b>			<b>2,674</b>	<b>3,709</b>	<b>24,320</b>	<b>-</b>	<b>24,320</b>

Program: Election Services  
 Program Budget Manager: Michael J. Thomas  
 Division: Superintendent  
 Division Head: Michael J. Thomas

Program No.: 23140  
 Date: July 1, 2020

**Program Description:**

The purpose of this program is to support the election process conducted through El Paso County. When physical polling sites are needed by the county, School District 11 offers its facilities at no cost to the county to use.

**Explanation for Use of Funds and Significant Changes:**

- This program is necessary to fund activities for the election process for School District 11. Board of education elections are held every other year during the state general election in November. Mill levy increase elections may be held only in November in any year.
- Election costs are incurred by El Paso County on behalf of Colorado Springs School District 11 questions on the November coordinated ballot and the District must reimburse the county for such costs. These costs are estimated by the county and are based on the number of voters for an election and the percentage of those voters that will be in District 11's voting district. Election fees are partially determined by the number of entities that have questions on the ballot. More entities with ballot questions lower the District's costs. Add in TABOR costs and the Help America Vote Act along with other election costs for newspaper advertisements, pro and con statements, this makes up the election fees.
- This budget will support the board of education election question in November 2019.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid- Year	Change	FY 20-21 Adopted
031200	ELECTION FEES		78,590	-	130,500	(100,000)	30,500
061000	GENERAL SUPPLIES		27	-	200	-	200
<b>Total Expenditures</b>			<b>78,617</b>	<b>-</b>	<b>130,700</b>	<b>(100,000)</b>	<b>30,700</b>

Program: Legal Services  
Program Budget Manager: Glenn Gustafson  
Division: Business Services  
Division Head: Glenn Gustafson

Program No.: 23150  
Date: July 1, 2020

### Program Description:

The legal services program is used to record expenses related to general district legal issues.

### Explanation for Use of Funds and Significant Changes:

- Legal fees from all firms are billed on a time and materials basis, and charged to the specific program related to the legal advice.
- The total legal budget for the District is summarized in the following table:

Program Number	Program Description	FY17/18 Actual	FY18/19 Actual	FY19/20 Mid-Year	FY20/21 Adopted
22310	Supervision Special Education	180,296	175,951	130,000	130,000
21110	Attendance and Discipline	52,753	31,653	92,775	80,000
23910	Charter School Administration	17,253	8,808	2,000	2,000
<b>23150</b>	<b>Legal Services (general)</b>	<b>138,274</b>	<b>71,608</b>	<b>285,000</b>	<b>285,000</b>
23180	Staff Relations (negotiations)	23,943	44,188	36,520	36,520
25010	Business Services (contracting issues)	135	532	2,000	2,000
28300	Human Resources (staff issues)	143,634	107,605	85,000	85,000
28400	Application Development and Support	—	—	—	—
	<b>TOTAL GENERAL FUND</b>	<b>556,288</b>	<b>440,345</b>	<b>633,295</b>	<b>620,520</b>
	Risk Management Fund 18	50,038	71,888	294,260	294,260
	Risk Related Activities Fund 64	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>
	<b>Total District Legal Budget</b>	<b><u>\$ 606,326</u></b>	<b><u>\$512,233</u></b>	<b><u>\$932,555</u></b>	<b><u>\$919,780</u></b>

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
033100	LEGAL SERVICES		138,274	71,608	285,000	-	285,000
<b>Total Expenditures</b>			<b>138,274</b>	<b>71,608</b>	<b>285,000</b>	<b>-</b>	<b>285,000</b>

Program:	Tax Assessment/Collections	Program No.:	23160
Program Budget Manager:	Laura Hronik		
Division:	Business Services	Date:	July 1, 2020
Division Head :	Glenn Gustafson		

**Program Description:**

The tax assessment program accounts for the treasurer's collection fees related to collection of property tax revenues by the El Paso County Treasurer. Colorado state statutes allow the county to retain a collection fee of .25 percent of current year tax collections. There is no collection fee for bond funds.

**Explanation for Use of Funds and Significant Changes:**

- The entire budget for this program is used to pay the El Paso County treasurer fees. The total cost of this budget is directly proportional to the total amount of property taxes collected.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
031100	TREASURER'S COLLECTION FEES		150,332	152,389	155,000	-	155,000
<b>Total Expenditures</b>			<b>150,332</b>	<b>152,389</b>	<b>155,000</b>	<b>-</b>	<b>155,000</b>

Program: Audit Services  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: Glenn Gustafson

Program No.: 23170  
Date: July 1, 2020

**Program Description:**

The audit services program accounts for the expenses associated with the audit of the District's Comprehensive Annual Financial Report (CAFR) and the other audit services as separately agreed upon. The District's CAFR received an unmodified opinion from the auditors and was awarded the Certificate of Excellence in Financial Reporting from the Association of School Business Officials (ASBO) last year.

**Explanation for Use of Funds and Significant Changes:**

- The audit program has no district employees but instead uses contractual services for the examination of the District's financial records as required by state statutes. The primary expenses of this program are the engagement of the District's independent certified public accounting (CPA) firm for the annual audit and to print the final reporting document.
- The audit contract and CPA firm are reviewed on a regular basis to maintain quality and cost.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
033200	AUDIT SERVICES		67,685	59,350	68,300	20,000	88,300
050000	OTHER PURCHASED SERVICES		-	1,285	-	-	-
055000	PRINTING		563	581	1,480	-	1,480
061000	GENERAL SUPPLIES		51	216	500	-	500
Total Expenditures			68,299	61,432	70,280	20,000	90,280

Program: Staff Relations/Negotiations  
Program Budget Manager: Phoebe Bailey  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 23180  
Date: July 1, 2020

### Program Description:

Funds in this program are allocated to help maintain amicable working relationships between the different employee groups and the administration as it carries out the directives of the Board of Education.

### Explanation for Use of Funds and Significant Changes:

- Funds are allocated for facilitating the activities associated with negotiations and the meet and confer processes, such as: fact finding, mediation, monetary requirements for employee appeals, legal services, arbitration, and related expenditures in delivering these services, and financial support to members of the District's negotiating teams.
- This program also is responsible for paying 25 percent of the Colorado Springs Education Association (CSEA) president's salary. The association reimburses the District for the other 75 percent of the salary. The employer's share of the benefit costs are paid for by the District with no proration.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011020	REGULAR EMPLOYEES	TEACHERS	17,050	15,685	18,806	(683)	18,123
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	1,470	1,409	2,000	-	2,000
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	27,600	25,500	-	-	-
015020	SUPPLEMENTAL PAY	TEACHERS	-	-	500	-	500
015050	SUPPLEMENTAL PAY	CLERICAL	261	-	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	5,750	5,262	-	-	-
020020	EMPLOYEE BENEFITS	TEACHERS	25,413	(11,093)	4,400	12,246	16,646
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	315	303	427	-	427
020050	EMPLOYEE BENEFITS	CLERICAL	54	-	-	-	-
033100	LEGAL SERVICES		23,943	44,188	36,520	-	36,520
033300	NEGOTIATIONS SERVICE		595	595	11,800	(4,400)	7,400
055000	PRINTING		1,118	1,232	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		-	-	500	-	500
061000	GENERAL SUPPLIES		2,588	3,594	2,527	973	3,500
<b>Total Expenditures</b>			<b>106,157</b>	<b>86,674</b>	<b>79,480</b>	<b>8,136</b>	<b>87,616</b>
<b>Staff FTE:</b>							
	TEACHERS		0.25	0.25	0.25	-	0.25
<b>FTE Totals</b>			<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>-</b>	<b>0.25</b>

Program: ESP Staff Relations  
Program Budget Manager: Phoebe Bailey  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 23181  
Date: July 1, 2020

**Program Description:**

Funds in this program are used to manage the Educational Support Professionals' (ESP) office.

**Explanation for Use of Funds and Significant Changes:**

- The District is responsible for paying the ESP president's salary and benefits while in office. In addition to regular salaries, the ESP president and ESP president-elect receive a monthly stipend of \$200 and \$100 respectively.
- The ESP office also has a 1.0 FTE school staff assistant to assist the president and maintain the council office.
- Car insurance is a line item to help pay ESP staff who transport students in their privately owned vehicles as a job requirement.
- The remaining budget goes toward meet and confer expenses, training materials for ESP Council, and other committees that ESP Council supports.
- To handle the additional work by the ESP president and administrative assistant, an overtime budget has been established.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011050	REGULAR EMPLOYEES	CLERICAL	59,796	64,231	72,548	(4,591)	67,957
013050	OVERTIME	CLERICAL	300	1,964	10,000	-	10,000
015050	SUPPLEMENTAL PAY	CLERICAL	10,997	10,761	3,600	-	3,600
020050	EMPLOYEE BENEFITS	CLERICAL	24,067	25,437	26,741	3,590	30,331
029140	CAR INSURANCE	CLERICAL	800	200	3,500	(1,000)	2,500
043100	COPIER MAINTENANCE		364	254	500	(100)	400
050000	OTHER PURCHASED SERVICES		25,327	43,054	19,900	(2,000)	17,900
055000	PRINTING		714	1,825	2,380	(380)	2,000
058300	MILEAGE REIMBURSEMENT		547	549	2,500	(500)	2,000
061000	GENERAL SUPPLIES		7,054	12,645	33,000	(1,500)	31,500
073500	NON-CAPITAL EQUIPMENT		-	-	1,440	(111)	1,329
<b>Total Expenditures</b>			<b>129,966</b>	<b>160,920</b>	<b>176,109</b>	<b>(6,592)</b>	<b>169,517</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		2.00	2.00	2.00	-	2.00
<b>FTE Totals</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>



Program: District Accountability Program  
 Program Budget Manager: Phoebe Bailey  
 Division: Personnel Support Services  
 Division Head: Phoebe Bailey

Program No.: 23190  
 Date: July 1, 2020

### Program Description:

This program provides direct support to the District Accountability Committee (DAC), enabling it to fulfill its duties under state law and board of education charges. It provides support for the printing of the annual accountability report to the public, which in recent years has been produced collaboratively with the Communications and Community Relations office. It also supports district-wide accountability training. The District is responsible to provide clerical support for the committee and its subcommittees.

### Explanation for Use of Funds and Significant Changes:

- These funds are used to provide direct support to the accountability process through 1) School Accountability Committee (SAC)/DAC training night, 2) year-end report to the community, 3) Unified District Improvement Plan (UDIP), 4) Accountability Subcommittee members' attendance at conferences, training for the Unified School Improvement Plan (USIP) process and the peer review teams to read USIPs/UDIPs, 5) Training and support for maintaining the business plan, UDIP, accreditation, and monitoring the base budget justification.
- Rising costs to support this program resulted in a small increase in the expenditure budgets.
- Other purchased services line item was added to support this growing program.
- The DAC Budget Subcommittee's expenditures are recorded in this program.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
013050	OVERTIME	CLERICAL	3,901	4,340	3,550	2,340	5,890
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	-	2,037	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	-	222	-	-	-
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	-	421	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL	794	942	767	875	1,642
050000	OTHER PURCHASED SERVICES		-	-	1,500	(100)	1,400
055000	PRINTING		71	-	900	(200)	700
061000	GENERAL SUPPLIES		2078	3,991	2,000	(250)	1,750
<b>Total Expenditures</b>			<b>6,844</b>	<b>11,953</b>	<b>8,717</b>	<b>2,665</b>	<b>11,382</b>

Program: Office of the Superintendent  
Program Budget Manager: Michael J. Thomas  
Division: Superintendent  
Division Head: Michael J. Thomas

Program No.: 23210  
Date: July 1, 2020

### Program Description:

This program provides the Superintendent of Schools with the necessary resources to conduct the day-to-day operations of the school district.

### Explanation for Use of Funds and Significant Changes:

- For the Office of Superintendent to directly supervise the schools and yet maintain much of the current work to ensure continuous improvement throughout the District, the budget includes staff support.
- This budget provides for electronic equipment at the superintendent's residence to include a cell phone and service, computer, internet services, etc.
- The administrator FTE includes the District's superintendent and Chief of Staff.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	299,452	354,205	370,443	(13,128)	357,315
011050	REGULAR EMPLOYEES	CLERICAL	62,505	52,082	58,702	(8,361)	50,341
012020	TEMP. EMPLOYEES	TEACHER	-	975	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL	-	1,200	4,000	(3,000)	1,000
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	21,300	42,434	59,458	(2,000)	57,458
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	52,984	107,731	108,054	3,865	111,919
020020	EMPLOYEE BENEFITS	TEACHER	-	209	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL	17,433	11,191	13,054	(1,348)	11,706
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	-	2,250	2,250	-	2,250
043100	COPIER MAINTENANCE		1,821	-	4,340	-	4,340
050000	OTHER PURCHASED SERVICES		5,900	107,694	12,000	-	12,000
055000	PRINTING		3,306	8,508	6,400	-	6,400
058000	TRAVEL & REGISTRATION		17,841	64,033	8,601	-	8,601
058300	MILEAGE REIMBURSEMENT		-	306	720	-	720
061000	GENERAL SUPPLIES		1,934	1,784	2,000	-	2,000
073400	TECHNOLOGY EQUIPMENT		-	2,828	2,000	(1,000)	1,000
073500	NON-CAPITAL EQUIPMENT		19	5,284	3,450	(1,675)	1,775
081000	DUES & FEES		5,491	5,086	6,147	-	6,147
<b>Total Expenditures</b>			<b>489,987</b>	<b>767,801</b>	<b>661,619</b>	<b>(26,647)</b>	<b>634,972</b>

### Staff FTE:

ADMINISTRATORS	1.00	1.00	2.00	-	2.00
EDUCATION SUPPORT PROFESSIONALS	1.00	1.00	1.00	-	1.00

<b>FTE Totals</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>
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Program:	State and Federal Relations	Program No.	23230
Program Budget Manager:	Glenn Gustafson		
Division:	Business Services	Date:	July 1, 2020
Division Head:	Glenn Gustafson		

**Program Description:**

This program accounts for the expenditures associated with establishing and maintaining relationships and effective communications with state and federal legislators and other legislative groups. In addition, this program allows for the liaison of any financially related new legislation to the District for incorporation and implementation.

**Explanation for Use of Funds and Significant Changes:**

- Travel includes driving to the capitol to attend legislative sessions.
- Dues and fees record the District's membership in a legislative research service.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	6,000	6,000	6,000	-	6,000
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	1,219	1,238	1,296	-	1,296
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	1,000	(750)	250
055000	PRINTING		148	-	225	(225)	-
058000	TRAVEL & REGISTRATION		461	140	386	(136)	250
081000	DUES & FEES		6,420	7,680	5,200	-	5,200
<b>Total Expenditures</b>			<b>14,248</b>	<b>15,058</b>	<b>14,107</b>	<b>(1,111)</b>	<b>12,996</b>

Program: Charter School Administration  
 Program Budget Manager: Glenn Gustafson  
 Division: Business Services  
 Division Head: Glenn Gustafson

Program No.: 23910  
 Date: July 1, 2020

### Program Description:

Charter schools are public schools operated by a group of parents, teachers and/or community members as a semi-autonomous school of choice within a school district. Charters are operating under a contract or “charter” between the members of the charter school community and the local board of education.

Under Colorado law, a charter school is not a separate legal entity independent of the school district, but rather is a public school defined uniquely by a charter and partially autonomous while remaining within the school district. The approved charter application and accompanying agreements are the charter, which serve as a contract between the charter school and local board of education.

### Explanation for Use of Funds and Significant Changes:

- Legal support for charter schools is dependent upon the legal matters that surface during the course of the year. This is a normal expense, and not always predictable or steady.
- The expenditure line items maintain the day to day operations in support of the District’s charter schools.
- Dues and membership fees pay for the District’s membership in the National Association of Charter School Authorizers.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	75,416	108,266	123,307	31,371	154,678
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	25,288	-	33,944	-	33,944
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	29,623	37,514	40,774	17,877	58,651
033100	LEGAL SERVICES		17,253	8,808	2,000	-	2,000
039000	PROFESSIONAL/CONSULTANT SERVICES		350	7,403	-	-	-
055000	PRINTING		-	-	200	(50)	150
058000	TRAVEL & REGISTRATION		-	120	1,200	(200)	1,000
058300	MILEAGE		-	210	200	(50)	150
061000	GENERAL SUPPLIES		138	8	500	(100)	400
073400	TECHNOLOGY EQUIPMENT		-	1,175	-	-	-
081000	DUES & MEMBERSHIP FEES		1,250	1,250	1,250	(250)	1,000
<b>Total Expenditures</b>			<b>149,318</b>	<b>164,755</b>	<b>203,375</b>	<b>48,598</b>	<b>251,973</b>

### Staff FTE:

NON-TEACHER PROFESSIONALS	1.54	1.54	1.54	-	1.54
<b>FTE Totals</b>	<b>1.54</b>	<b>1.54</b>	<b>1.54</b>	<b>-</b>	<b>1.54</b>

Program: Office of the Principal  
Program Budget Manager: David Engstrom  
Division: Achievement, Learning, and Leadership  
Division Head: David Engstrom

Program No.: 24110  
Date: July 1, 2020

### Program Description:

This program is used to account for the expenses related to school building administration.

### Explanation for Use of Funds and Significant Changes:

- This program provides for building administrator and clerical staffing in support of students and teachers. Funds in this program are non-instructional in nature and are applied towards the day-to-day operation of the school building and staff.
- Salary and benefits as well as FTE are adjusted to reflect current projections.
- Accounts represent principal's allocations of student count based budget. Increases or decreases are representative of higher or reduced student enrollment projections.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	7,884,435	8,096,193	8,116,417	(356,906)	7,759,511
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	-	-	40,000	37,262	77,262
011050	REGULAR EMPLOYEES	CLERICAL	4,940,176	5,106,354	5,201,532	(192,614)	5,008,918
012010	TEMP. EMPLOYEES	ADMINISTRATOR	20,729	31,557	-	-	-
012020	TEMP. EMPLOYEES	TEACHER	125,705	130,728	25,185	685	25,870
012040	TEMP. EMPLOYEES	PARAPROFESSIONAL	4,119	1,478	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL	178,128	151,144	201,500	14,263	215,763
012060	TEMP. EMPLOYEES	CRAFTS & TRADES	-	60	-	-	-
013040	OVERTIME	PARAPROFESSIONAL	-	826	-	-	-
013050	OVERTIME	CLERICAL	45,325	55,248	93,900	4,200	98,100
013060	OVERTIME	CRAFTS & TRADES	556	5,912	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	61,663	91,909	89,000	-	89,000
015020	SUPPLEMENTAL PAY	TEACHER	181,598	234,174	153,953	3,696	157,649
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	21,451	29,631	56,525	-	56,525
015050	SUPPLEMENTAL PAY	CLERICAL	36,936	46,117	35,291	178	35,469
015060	SUPPLEMENTAL PAY	CRAFTS & TRADES	-	112	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	2,299,356	2,395,266	2,481,571	58,659	2,540,230
020020	EMPLOYEE BENEFITS	TEACHER	67,272	80,532	40,360	597	40,957
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	-	-	12,500	12,997	25,497
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	5,265	6,651	12,353	278	12,631
020050	EMPLOYEE BENEFITS	CLERICAL	2,050,894	2,135,869	2,260,373	119,328	2,379,701
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	115	1,274	-	-	-
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	53,950	62,421	55,380	-	55,380
039000	PROFESSIONAL/CONSULTANT SERVICES		290,953	151,940	6,500	(2,000)	4,500
043000	REPAIRS & MAINTENANCE		8,136	5,025	-	-	-
050000	OTHER PURCHASED SERVICES		42,115	64,291	21,006	760	21,766
054000	ADVERTISING		3,053	5,048	1,863	-	1,863
055000	PRINTING		54,143	56,876	44,031	4,903	48,934
058000	TRAVEL & REGISTRATION		94,500	109,503	28,079	1,137	29,216
058300	MILEAGE REIMBURSEMENT		5,388	3,076	9,179	1,137	10,316
061000	GENERAL SUPPLIES		448,534	491,651	452,559	131,669	584,228
061700	GRADUATION SUPPLIES		48,696	25,697	17,832	-	17,832
064100	SPECIAL PURCHASES		-	1,349	-	-	-
064200	TEXTBOOKS		-	7,127	-	-	-
065000	TECHNOLOGY SUPPLIES		451	5,217	500	-	500
072000	BUILDINGS		-	34,869	-	-	-
072300	MAJOR RENOVATIONS		-	4,004	-	-	-
073000	CAPITAL EQUIPMENT		242,974	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		96,922	88,038	12,222	2,202	14,424
073500	NON-CAPITAL EQUIPMENT		72,508	84,061	15,605	1,595	17,200
081000	DUES & FEES		755	1,133	10	600	610
084000	CONTINGENCY		-	-	1,700,000	(191,225)	1,508,775
085200	INTERNAL WORK ORDERS		-	29,487	-	-	-
085700	INTERNAL CLAIM EXPENSE		-	(8,433)	-	-	-
<b>Total Expenditures</b>			<b>19,386,798</b>	<b>19,823,415</b>	<b>21,185,226</b>	<b>(346,599)</b>	<b>20,838,627</b>
<b>Staff FTE:</b>							
	ADMINISTRATORS		86.00	87.00	83.00	1.00	84.00
	NON-TEACHER PROFESSIONALS		-	-	-	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		192.16	191.56	185.56	(0.74)	184.82
<b>FTE Totals</b>			<b>278.16</b>	<b>278.56</b>	<b>268.56</b>	<b>0.26</b>	<b>269.82</b>

Program: School Business Management  
 Program Budget Manager: TBD  
 Division: Achievement, Learning, and Leadership  
 Division Head: David Engstrom

Program No.: 24130  
 Date: July 1, 2020

**Program Description:**

School business management supports the four high schools through the funding of a .5 FTE business manager and 1.0 FTE clerical staff per school to provide efficient and effective management of the business services for all special programs. High schools with student populations greater than 1,800 also received an additional .5 FTE for office support.

**Explanation for Use of Funds and Significant Changes:**

- High schools have unique programs and needs that are not always on going or that do not fall into other budget areas. This program is used to support schools in salaries and benefits for business managers and secretaries. In this capacity they coordinate all business functions including the collection of fees for various special activities such as caps and gowns, program printing, and special needs for graduation; yearbook sales; parking permits; athletic eligibility; school purchase orders; warehouse orders, etc. This includes the management of activities that may be a once-a-year activity and are not covered in areas such as school management, athletics, field trips, etc.
- FTE is based on Human Resources allocations.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid- Year	Change	FY 20-21 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	180,251	179,505	182,526	(6,223)	176,303
011050	REGULAR EMPLOYEES	CLERICAL	184,778	195,006	244,775	(64,768)	180,007
013050	OVERTIME	CLERICAL	-	357	-		-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	52,783	54,448	58,968	1,674	60,642
020050	EMPLOYEE BENEFITS	CLERICAL	66,773	80,336	103,265	(32,951)	70,314
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	10,067	2,550	2,400	-	2,400
<b>Total Expenditures</b>			<b>494,651</b>	<b>512,202</b>	<b>591,934</b>	<b>(102,268)</b>	<b>489,666</b>
<b>Staff FTE:</b>							
	ADMINISTRATORS		2.00	2.00	2.00	-	2.00
	EDUCATION SUPPORT PROFESSIONALS		5.50	6.00	6.50	(1.50)	5.00
<b>FTE Totals</b>			<b>7.50</b>	<b>8.00</b>	<b>8.50</b>	<b>(1.50)</b>	<b>7.00</b>

Program:	Other School Administration Support Services	Program No.:	24900
Program Budget Manager:	TBD		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2020
Division Head:	David Engstrom		

### Program Description:

This program is used to account for the expenses related to school administration administered by the District 11 Executive Directors of School Leadership. Funds are normally transferred to school sites based on formulas and needs criteria.

### Explanation for Use of Funds and Significant Changes:

- These funds are under the control of the executive directors of school leadership and are allocated to school sites at their direction.
- The general supplies budget is under the control of the District's K-12 executive directors. They have the ability to distribute budget to schools under their supervision after review of a school's request for funds.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
012010	TEMP. EMPLOYEES	ADMINISTRATOR	-	6,163	-	-	-
012020	TEMP. EMPLOYEES	TEACHER	30,512	41,661	29,913	(2,094)	27,819
012050	TEMP. EMPLOYEES	CLERICAL	316	-	-	-	-
013060	OVERTIME	CRAFTS & TRADES	459	-	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	18,358	12,715	2,000	(140)	1,860
015020	SUPPLEMENTAL PAY	TEACHER	908	3,416	-	-	-
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	2,000	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	217	254	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	3,895	3,933	427	(30)	397
020020	EMPLOYEE BENEFITS	TEACHER	6,681	9,645	6,461	(452)	6,009
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	-	413	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL	113	52	-	-	-
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	94	-	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		3,395	18,388	21,934	(1,535)	20,399
050000	OTHER PURCHASED SERVICES		26,591	18,886	27,355	(1,915)	25,440
051300	FIELD TRIPS		6,325	624	-	-	-
058000	TRAVEL & REGISTRATION		10,453	12,788	6,581	(461)	6,120
058300	MILEAGE REIMBURSEMENT		147	162	7,009	(491)	6,518
061000	GENERAL SUPPLIES		27,973	10,263	175,000	(12,250)	162,750
061700	GRADUATION SUPPLIES		20,817	23,539	21,200	(21,200)	-
064500	MEDIA SUPPLIES		-	-	-	-	-
065000	TECHNOLOGY SUPPLIES		130	1,476	14,400	(1,008)	13,392
073000	CAPITAL EQUIPMENT		-	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		26,145	23,454	-	-	-
073500	NON-CAPITAL EQUIPMENT		7,632	26,308	-	-	-
081000	DUES & FEES		-	398	1,500	(105)	1,395
085100	FIELD TRIPS		-	363	-	-	-
<b>Total Expenditures</b>			<b>191,162</b>	<b>216,899</b>	<b>313,780</b>	<b>(41,681)</b>	<b>272,099</b>

Program: Business Services Administration  
Program Budget Manager: Glenn Gustafson  
Division: Business Services  
Division Head: Glenn Gustafson

Program No.: 25010  
Date: July 1, 2020

### Program Description:

The budget reflects the anticipated resource needs of the Deputy Superintendent of Business Services to provide general administrative support; plus management of the risk related activity fund, internal services funds, and the capital reserve capital projects fund. Other duties include oversight of the following programs: budget and planning, warehouse/distribution center, facilities, transportation, procurement and contracting, charter school administration, cash management, mail services, all district insurance programs, and fiscal services (which includes payroll, accounting, and fixed assets inventory control). This program also supports the oversight of the mill levy override implementation and its fund.

### Explanation for Use of Funds and Significant Changes:

Purchased services is used to record expenses, including catering related to the citizens' committees as well as filing state reports and purchases made from Governmental Accounting Standards Board (GASB), Government Finance Officials Association (GFOA), and Colorado Association of School Executives (CASE). Anticipated cost increases for these services are reflected here.

- The 1.0 clerical FTE also supports the mill levy overrides, passed by voters in November 2000 and November 2017.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	173,493	177,023	181,756	(9,919)	171,837
011050	REGULAR EMPLOYEES	CLERICAL	24,854	50,305	61,378	(23,592)	37,786
013050	OVERTIME	CLERICAL	199	104	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	40,520	41,603	49,503	-	49,503
015050	SUPPLEMENTAL PAY	CLERICAL	-	92	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	41,185	43,465	39,714	9,756	49,470
020050	EMPLOYEE BENEFITS	CLERICAL	5,427	11,051	14,249	(4,950)	9,299
033100	LEGAL SERVICES		135	532	2,000	-	2,000
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	600	(500)	100
043100	COPIER MAINTENANCE		428	623	500	-	500
050000	OTHER PUR. SERVICES		1,649	1,403	4,500	(2,500)	2,000
055000	PRINTING		2,326	56	1,500	(1,000)	500
058000	TRAVEL & REGISTRATION		3,547	17,870	3,000	(500)	2,500
061000	GENERAL SUPPLIES		338	2,159	1,590	(590)	1,000
073500	NON-CAPITAL EQUIPMENT		-	-	1,200	(200)	1,000
081000	DUES & FEES		1,080	880	2,000	-	2,000
086900	INDIRECT COSTS		(3,152)	(3,152)	(3,152)	-	(3,152)
<b>Total Expenditures</b>			<b>292,029</b>	<b>344,013</b>	<b>360,338</b>	<b>(33,994)</b>	<b>326,344</b>
<b>Staff FTE:</b>							
	ADMINISTRATORS		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		0.50	1.50	1.00	-	1.00
<b>FTE Totals</b>			<b>1.50</b>	<b>2.50</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>



Program: Financial Services  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: Glenn Gustafson

Program No.: 25100  
Date: July 1, 2020

### Program Description:

This program is used to identify the direct expenses related to financial services including district-wide budget development, budget monitoring, position control, support for the District Accountability Committee's (DAC) citizen budget subcommittee, payroll for all district employees, payment of all vendors through accounts payable, maintenance of all fixed asset records to include land, buildings and equipment, payroll reporting to the IRS, and all pension administration reporting including Tax Sheltered Annuities (403b), 401K's, Medicare, and the Public Employees Retirement Association (PERA).

### Explanation for Use of Funds and Significant Changes:

- The printing account pays for the publication of manuals including the proposed budget, adopted budget, and the mid-year budget.
- General office supplies and equipment expenditures are those relevant to the operations of the financial services office including checks, printer supplies, forms and office supplies, and education material related to processing accounting and payroll information.
- Dues are for the District's membership to the Association of School Business Officials.
- Courier services cover cash pick-up and bank deposits from the school locations.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	168,521	116,649	119,205	(4,147)	115,058
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	384,195	394,211	400,832	(16,599)	384,233
011050	REGULAR EMPLOYEES	CLERICAL	359,095	404,335	407,911	18,518	426,429
012030	TEMP EMPLOYEES	NON-TEACHER PROF.	-	-	600	(600)	-
013050	OVERTIME	CLERICAL	843	1,244	14,600	(4,600)	10,000
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	5,000	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	-	285	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	52,711	34,857	78,483	(41,683)	36,800
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	125,885	119,924	125,016	(2,413)	122,603
020050	EMPLOYEE BENEFITS	CLERICAL	119,901	134,833	139,303	25,845	165,148
039000	PROFESSIONAL/CONSULTANT SERVICES		1,498	-	800	-	800
043100	COPIER MAINTENANCE		1,299	2,034	1,000	-	1,000
050000	OTHER PUR. SERVICES		1	1,498	500	-	500
053300	POSTAGE		1,864	1,486	3,500	-	3,500
053500	COURIER SERVICES		-	16,280	20,000	-	20,000
055000	PRINTING		6,416	6,525	7,650	-	7,650
058000	TRAVEL & REGISTRATION		421	70	3,291	(323)	2,968
058300	MILEAGE REIMBURSEMENT		109	598	1,017	-	1,017
061000	GENERAL SUPPLIES		7,415	5,131	7,774	-	7,774
065000	ELECTRONIC MEDIA		-	82	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	3,461	-	2,000	2,000
073500	NON-CAPITAL EQUIPMENT		4,688	-	2,000	-	2,000
081000	DUES & FEES		525	345	800	-	800
086000	USER CHARGES		(24,380)	(24,380)	(24,380)	-	(24,380)
086900	INDIRECT COSTS		(77,225)	(77,225)	(77,225)	-	(77,225)

<b>Total Expenditures</b>	<b>1,133,782</b>	<b>1,147,242</b>	<b>1,232,677</b>	<b>(24,002)</b>	<b>1,208,675</b>
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### Staff FTE:

ADMINISTRATORS	2.00	2.00	1.00	-	1.00
NON-TEACHER PROFESSIONALS	5.50	5.50	5.50	-	5.50
EDUCATION SUPPORT PROFESSIONALS	9.50	9.50	10.00	-	10.00

<b>FTE Totals</b>	<b>17.00</b>	<b>17.00</b>	<b>16.50</b>	<b>-</b>	<b>16.50</b>
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Program: Procurement and Contracting  
Program Budget Manager: Kris Odom  
Division: Business Services  
Division Head: Glenn Gustafson

Program No.: 25200  
Date: July 1, 2020

### Program Description:

The Procurement and Contracting Department provides professional procurement and contracting support to all schools and organizations within the District. It is the responsibility of the department to use best value practices, and to pursue the purchases of products and services in a timely and efficient manner to satisfy the District's instructional needs.

The department assists the schools and sites in developing specifications for their requirements to ensure all actions are contractually sound before execution by the contracting officer. It is the department's responsibility to ensure that procurement and contracting actions meet all mandatory statutes, stay in conformance with the Board of Education's procurement and contracting policies, and follow the Superintendent's established district acquisition regulation.

### Explanation for Use of Funds and Significant Changes:

- This program carries the cost of centralized contracting support for the District.
- Salaries and benefits are adjusted current projections.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	112,560	117,147	119,119	(4,061)	115,058
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	368,004	372,325	379,481	(12,640)	366,841
011050	REGULAR EMPLOYEES	CLERICAL	40,179	37,038	49,517	(1,707)	47,810
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	2,000	-	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	24,193	25,128	26,978	(190)	26,788
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	111,769	122,452	128,657	2,561	131,218
020050	EMPLOYEE BENEFITS	CLERICAL	15,131	15,339	23,076	1,240	24,316
039000	PURCHASED PROFESSIONAL SERVICES		-	-	-	9,900	9,900
043100	COPIER MAINTENANCE		2,041	2,400	1,800	800	2,600
050000	OTHER PUR. SERVICES		2,310	6,164	1,200	1,800	3,000
055000	PRINTING		524	211	500	(250)	250
058000	TRAVEL & REGISTRATION		1,819	1,598	5,650	(1,650)	4,000
058300	MILEAGE REIMBURSEMENT		207	-	1,000	(400)	600
061000	GENERAL SUPPLIES		3,051	3,801	6,050	(1,500)	4,550
073400	TECHNOLOGY EQUIPMENT		1,853	226	950	400	1,350
073500	NON-CAPITAL EQUIPMENT		1,707	1,272	954	-	954
081000	DUES & FEES		3,760	2,850	1,554	(220)	1,334
086900	INDIRECT COSTS		(25,204)	(25,204)	(25,204)	-	(25,204)
<b>Total Expenditures</b>			<b>665,904</b>	<b>682,747</b>	<b>721,282</b>	<b>(5,917)</b>	<b>715,365</b>
<b>Staff FTE:</b>							
	ADMINISTRATORS		1.00	1.00	1.00	-	1.00
	NON-TEACHER PROFESSIONALS		4.87	5.00	5.00	-	5.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>			<b>6.87</b>	<b>7.00</b>	<b>7.00</b>	<b>-</b>	<b>7.00</b>

Program: Warehousing and Distribution  
Program Budget Manager: Terry Seaman  
Division Business Services  
Division Head: Glenn Gustafson

Program No.: 25300  
Date: July 1, 2020

### Program Description:

The budget supports the central supply warehouse and distribution system for the District. Other responsibilities include central shipping and receiving, audio visual and computer-marking and asset inventory data entry, sale of supplies to outlying school districts creating a revenue stream for general fund benefit, and the processing and/or disposal of all district surplus equipment. The warehouse staff also supports, when possible, intra-district moving of equipment and materials to support the instructional programs of the District.

### Explanation for Use of Funds and Significant Changes:

- This program funds all regular, overtime, and over-hire labor and benefits; materials and supplies; and contracts in support of the central distribution center operation.
- Inventory write-off costs include bookkeeping to balance the inventory at year-end and write off obsolete supplies and materials.
- This fund does not include actual warehouse stock inventory.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	132,893	156,695	194,471	(17,554)	176,917
012060	TEMP EMPLOYEES	CRAFTS, TRADES	3,360	-	3,000	(1,500)	1,500
013060	OVERTIME	CRAFTS, TRADES	-	-	400	-	400
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	35,755	37,383	48,333	1,793	50,126
043100	COPIER MAINTENANCE		37	30	200	-	200
050000	OTHER PUR. SERVICES		2,870	3,706	7,692	-	7,692
061000	GENERAL SUPPLIES		4,964	7,638	4,660	-	4,660
061800	INVENTORY WRITE-OFF		-	-	1,040	-	1,040
073400	TECHNOLOGY EQUIPMENT		-	206	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	3,997	1,040	-	1,040
<b>Total Expenditures</b>			<b>179,879</b>	<b>209,655</b>	<b>259,796</b>	<b>(17,261)</b>	<b>242,535</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		5.00	5.00	5.00	-	5.00
<b>FTE Totals</b>			<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>

Program: Mail and Postage  
Program Budget Manager: Joe Morin  
Division: Business Services  
Division Head: Glenn Gustafson

Program No.: 25310  
Date: July 1, 2020

**Program Description:**

This program provides courier service for delivery of mail and packages to and from district schools and sites.

**Explanation for Use of Funds and Significant Changes:**

- There are no changes to this budget.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
053500	COURIER SERVICES		137,775	146,119	139,640	(35,000)	104,640
Total Expenditures			137,775	146,119	139,640	(35,000)	104,640

Program: M & O Supervision  
Program Budget Manager: Terry Seaman  
Division: Business Services  
Division Head: Glenn Gustafson

Program No.: 26100  
Date: July 1, 2020

### Program Description:

Costs of the Facilities Department's central office and other miscellaneous costs that cannot be directly attributed to projects, operations, utilities, or the maintenance shops are captured in this program.

### Explanation for Use of Funds and Significant Changes:

- Departmental administration, professional engineering and supervision, job order administration and general office support costs are charged in this program.
- A departmental central training budget supports technical, craft improvement, management, licensing, and leadership training programs.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	220,156	186,600	204,884	4,873	209,757
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	90,198	73,530	136,511	(11,265)	125,246
011050	REGULAR EMPLOYEES	CLERICAL.	122,512	134,878	170,106	(6,689)	163,417
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	111,576	126,866	97,203	(3,822)	93,381
012010	TEMP. EMPLOYEES	ADMINISTRATOR	-	6,238	-	-	-
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	-	2,235	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL.	-	-	-	-	-
013050	OVERTIME	CLERICAL.	189	955	500	(100)	400
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	55,456	44,736	46,095	2,589	48,684
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	29,144	24,502	48,788	(4,385)	44,403
020050	EMPLOYEE BENEFITS	CLERICAL.	39,693	46,869	53,226	1,254	54,480
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	28,141	31,735	30,415	666	31,081
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	2,880	2,400	2,880	-	2,880
029030	MILEAGE ALLOWANCE	NON-TEACHER PROF.	2,280	1,560	2,880	-	2,880
039000	PROFESSIONAL/CONSULTANT SERVICES		-	4,793	-	-	-
043100	COPIER MAINTENANCE		7,695	13,428	5,672	2,134	7,806
050000	OTHER PUR. SERVICES		74,095	74,099	75,000	(5,400)	69,600
055000	PRINTING		1,852	997	-	500	500
058000	TRAVEL & REGISTRATION		12,964	2,676	6,408	(4,408)	2,000
058300	MILEAGE		163	-	772	(272)	500
061000	GENERAL SUPPLIES		8,856	7,342	8,400	-	8,400
073400	TECHNOLOGY EQUIPMENT		8,155	7,389	-	-	-
073500	NON-CAPITAL EQUIPMENT		3,634	-	5,000	-	5,000
081000	DUES		149	1,198	-	-	-
085700	INTERNAL CLAIM EXPENSE		-	(208)	-	-	-
<b>Total Expenditures</b>			<b>819,786</b>	<b>794,819</b>	<b>894,740</b>	<b>(24,326)</b>	<b>870,414</b>

### Staff FTE:

ADMINISTRATORS	2.00	2.00	2.00	-	2.00
NON-TEACHER PROFESSIONALS	1.50	1.50	1.50	-	1.50
EDUCATION SUPPORT PROFESSIONALS	5.50	5.50	5.50	-	5.50

<b>FTE Totals</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>
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Program: Operations (Custodians)  
 Program Budget Manager: Terry Seaman  
 Division: Business Services  
 Division Head: Glenn Gustafson

Program No.: 26210  
 Date: July 1, 2020

**Program Description:**

Provides the budget for all activities concerned with school/site physical plant operations and custodial maintenance.

**Explanation for Use of Funds and Significant Changes:**

- Funds the staffing and support for all on-site physical plant operations and custodial maintenance staff for all owned and operated schools and support sites.
- Funds indirect district-wide operations support and administration.
- Overtime is to cover for operations staff emergency callbacks and weekend building checks.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	6,141,970	6,223,837	6,593,021	31,326	6,624,347
013060	OVERTIME	CRAFTS, TRADES	33,860	42,740	51,414	(68)	51,346
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	-	396	-	-	-
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	2,171,054	2,193,717	2,378,087	177,949	2,556,036
028060	STATE ON BEHALF PAYMENT	CRAFTS, TRADES	-	172,770	-	-	-
029060	MILEAGE ALLOWANCE	CRAFTS, TRADES	900	900	900	(200)	700
050000	OTHER PUR. SERVICES		9,923	10,475	35,100	(5,100)	30,000
058300	MILEAGE		1,113	759	2,500	(1,750)	750
061000	GENERAL SUPPLIES		259,122	292,146	290,029	(18,680)	271,349
061100	LAMPS		4,919	6,190	8,000	(3,000)	5,000
061400	CUSTODIAL SUPPORT		42,093	51,206	41,000	-	41,000
073000	CAPITAL EQUIPMENT		-	32,778	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	8,378	22,500	(1,575)	20,925
085200	INTERNAL WORK ORDERS		-	(28,233)	-	-	-
086000	USER CHARGES		(3,113)	(3,113)	(3,113)	-	(3,113)
<b>Total Expenditures</b>			<b>8,661,842</b>	<b>9,004,945</b>	<b>9,419,438</b>	<b>178,902</b>	<b>9,598,340</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		214.00	214.00	207.00	2.50	209.50
<b>FTE Totals</b>			<b>214.00</b>	<b>214.00</b>	<b>207.00</b>	<b>2.50</b>	<b>209.50</b>

Program: Building Maintenance  
Program Budget Manager: Terry Seaman  
Division: Business Services  
Division Head: Glenn Gustafson

Program No.: 26230  
Date: July 1, 2020

### Program Description:

Provides the budget for all activities concerned with the direct accomplishment of maintenance of buildings and structures in the District.

### Explanation for Use of Funds and Significant Changes:

- Funds all regular, overtime, and over-hire labor and benefits, materials and supplies and contract support for the maintenance of district buildings and structures. Includes preventive maintenance, corrective maintenance, specific repairs, real property equipment installation and minor construction/alterations.
- Maintenance shops, which generally are covered by this program, are: Construction Shop (carpentry, roofing, painting, glass, masonry, welding, locksmith, environmental); Electrical Shop (including fire and security alarms); Mechanical Shop (heating, ventilating and air conditioning, plumbing and digital controls).
- Included with the over-hires are the summer-hires who perform seasonal maintenance such as roofing repairs and painting.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	1,927,170	2,199,941	2,459,884	(224,904)	2,234,980
013060	OVERTIME	CRAFTS, TRADES	95,411	205,078	34,000	-	34,000
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	4,800	8,985	4,800	(3,800)	1,000
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	737,218	823,588	898,290	(27,324)	870,966
028060	STATE ON BEHALF PAYMENT	CRAFTS, TRADES	-	60,584	-	-	-
043000	INSTRUCTIONAL EQUIPMENT MAINT.		-	53,757	-	-	-
050000	OTHER PUR. SERVICES		388,183	903,747	696,560	(281,260)	415,300
061000	GENERAL SUPPLIES		1,272,838	1,094,415	1,074,866	(93,466)	981,400
073500	NON-CAPITAL EQUIPMENT		-	-	250,000	(250,000)	-
085200	INTERNAL MAINTENANCE		(107,398)	(178,065)	-	-	-
085700	INTERNAL CLAIM EXPENSE		-	(149,417)	-	-	-
086200	MAINTENANCE		-	(32,901)	-	-	-
<b>Total Expenditures</b>			<b>4,318,222</b>	<b>4,989,712</b>	<b>5,418,400</b>	<b>(880,754)</b>	<b>4,537,646</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		50.00	50.00	50.00	(1)	49.00
<b>FTE Totals</b>			<b>50.00</b>	<b>50.00</b>	<b>50.00</b>	<b>(1.00)</b>	<b>49.00</b>

Program: Utilities  
 Program Budget Manager: Terry Seaman  
 Division: Business Services  
 Division Head: Glenn Gustafson

Program No.: 26250  
 Date: July 1, 2020

### Program Description:

This program provides the budget for all district utilities accounts except telecommunications.

### Explanation for Use of Funds and Significant Changes:

- Funds provide for reimbursement to the city of Colorado Springs utilities for all utilities including electric, gas, water and sewer consumed by the District.
- Funds also provide for trash/refuse collection services through a contracted service which is shared with the food service fund on a fair share basis.
- Indirect costs account for the projected utility costs of enterprise and internal service funds by charging those funds and offsetting costs against expenditures.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	34,837	48,556	47,658	(1,636)	46,022
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	2,925	661	3,000	-	3,000
013060	OVERTIME	CRAFTS, TRADES	136	-	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	623	142	640	-	640
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	12,116	22,542	22,883	1,274	24,157
028060	STATE ON BEHALF PAYMEN	CRAFTS, TRADES		1,352	-	-	-
041100	WATER		988,011	1,006,267	1,095,890	5,060	1,100,950
041100	WATER		(135)	(135)	(135)	-	(135)
041200	SEWAGE		333,930	136,906	151,207	1,999	153,206
041200	SEWAGE		-	(323)	(323)	-	(323)
041300	STORMWATER FEES		-	141,827	153,736	-	153,736
042100	DISPOSAL SERVICES		-	203,142	235,000	-	235,000
062100	NATURAL GAS		825,951	1,015,332	1,065,086	12,069	1,077,155
062100	NATURAL GAS		(3,478)	(3,478)	(3,478)	-	(3,478)
062200	ELECTRICITY		3,176,357	3,217,897	3,367,608	18,835	3,386,443
062200	ELECTRICITY		-	(8,756)	(8,756)	-	(8,756)
086900	INDIRECTS		(850,823)	(528,218)	(528,218)	-	(528,218)
<b>Total Expenditures</b>			<b>4,520,450</b>	<b>5,253,713</b>	<b>5,601,798</b>	<b>37,601</b>	<b>5,639,399</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>			<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>



Program: Grounds Maintenance  
 Program Budget Manager: Terry Seaman  
 Division: Business Services  
 Division Head: Glenn Gustafson

Program No.: 26300  
 Date: July 1, 2020

**Program Description:**

Provides the budget for all activities concerned with the direct and indirect accomplishment of maintenance of grounds in the District.

**Explanation for Use of Funds and Significant Changes:**

- Funds all regular, overtime and over-hire labor and benefits, materials and supplies and contract support for all maintenance of grounds, playgrounds, athletic fields, parking lots, asphalt pavements and small gas-engine grounds maintenance equipment in the District. Includes real property equipment installation and minor construction associated with grounds.
- General supplies include such items as fertilizers, mineral products, grass seed, insecticides, herbicides and sprinkler repair equipment.
- Only the Landscape Shop charges to this program.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	697,864	754,725	855,152	(48,565)	806,587
012060	TEMP. EMPLOYEES	CRAFTS, TRADES	-	2,575	50,000	(50,000)	-
013060	OVERTIME	CRAFTS, TRADES	5,005	31,521	18,762	32,738	51,500
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	245,750	266,824	297,161	34,972	332,133
028060	STATE ON BEHALF PAYMEN	CRAFTS, TRADES	-	21,095	-	-	-
050000	OTHER PUR. SERVICES		107,777	154,105	111,284	12,419	123,703
061000	GENERAL SUPPLIES		254,142	129,724	198,877	(88,094)	110,783
072300	CAPITAL IMPROVEMENTS		66,156	-	-	-	-
073000	CAPITAL EQUIPMENT		46,797	6,097	22,620	(22,620)	-
073500	NON-CAPITAL EQUIPMENT		21,705	22,709	65,300	(55,300)	10,000
085200	INTERNAL WORK ORDERS		-	(21,425)	-	-	-
086200	MAINTENANCE		0	(1,097)	-	-	-
<b>Total Expenditures</b>			<b>1,445,195</b>	<b>1,366,852</b>	<b>1,619,156</b>	<b>(184,451)</b>	<b>1,434,705</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		21.00	21.00	21.00	-	21.00
<b>FTE Totals</b>			<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>-</b>	<b>21.00</b>

Program: Non-Student Vehicle Maintenance  
Program Budget Manager: John Hill  
Division: Business Services  
Division Head: Glenn Gustafson

Program No.: 26500  
Date: July 1, 2020

### Program Description:

This program supports funding for the maintenance and fuel of over 130 district support vehicles, pieces of heavy equipment and trailers. It funds the wages and benefits of a 0.10 professional and 1.0 vehicle mechanic. This program ensures continued serviceability of an aging fleet that supports various other departments within the District to include facilities, information technology, security, food services, warehouse, etc.

### Explanation for Use of Funds and Significant Changes:

- Support fleet maintenance program employee salaries and benefits.
- Supplies include parts, tires, oil, lubricants, and repairs, etc.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	7,243	7,539	7,666	(261)	7,405
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	31,539	36,712	38,744	(777)	37,967
013060	OVERTIME	CRAFTS, TRADES	-	-	200	(200)	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	2,432	2,536	2,655	90	2,745
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	11,667	12,238	13,127	551	13,678
061000	GENERAL SUPPLIES		49,036	90,376	70,000	(3,500)	66,500
062600	MOTOR VEHICLE FUELS		122,462	146,091	184,500	(14,500)	170,000
073000	CAPITAL EQUIPMENT		-	18,345	-	-	-
073200	VEHICLES		216,452	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		5,280	-	-	-	-
085600	VEHICLE REPAIRS		-	(29,489)	-	-	-
085700	INTERNAL CLAIM EXPENSE		-	(1,475)	-	-	-
<b>Total Expenditures</b>			<b>446,112</b>	<b>282,874</b>	<b>316,892</b>	<b>(18,598)</b>	<b>298,294</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		0.10	0.10	0.10	-	0.10
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>			<b>1.10</b>	<b>1.10</b>	<b>1.10</b>	<b>-</b>	<b>1.10</b>

Program: Security Services  
Program Budget Manager: Jim Hastings  
Division: Information Technology  
Division Head: John McCarron

Program No.: 26600  
Date: July 1, 2020

### Program Description:

Juvenile crime has continued to be a significant concern for the district. Recent violent events at school campuses in other jurisdictions demonstrate the need for continued vigilance. We will continue to face the need to be responsive to terrorist threats. This program deals with crime in a proactive manner through crime prevention and policy analysis and in a reactive manner with suppression, interdiction, and enforcement programs. Security is responsible for public safety and campus supervision at schools, security and public safety services after hours at school buildings, board meetings, extra-curricular and graduation activities. The director provides liaison with local criminal justice agencies on issues of mutual concern. In addition, the function provides training and staff work in the area of law enforcement, student discipline, crime prevention, and personal safety.

### Explanation for Use of Funds and Significant Changes:

- Purchase Services pays for Colorado Springs Police Department (CSPD) officers to provide added security at athletic and special events. It also provides funds for the CSPD officers in the role of the School Resource Officers in each high school and the Police Resource Officers in the middle schools, background investigations on new employees, misconduct complaint investigations, canine detection services as well as camera and radio maintenance and monitoring of fire alarms.
- This program sustains the day to day operations of security support for all district sites.
- Security for the summer enrichment program is included in other purchased services.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	203,256	255,074	263,349	(8,977)	254,372
011050	REGULAR EMPLOYEES	CLERICAL.	76,906	76,993	56,031	(2,215)	53,816
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	1,445,995	1,551,728	1,596,895	(63,136)	1,533,759
012060	TEMP. EMPLOYEES		-	1,911	-	-	-
013060	OVERTIME	CRAFTS, TRADES	86,942	87,342	78,980	(39,490)	39,490
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	-	8,620	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	51,933	70,671	76,220	1,426	77,646
020050	EMPLOYEE BENEFITS	CLERICAL.	32,295	29,582	18,892	598	19,490
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	496,878	519,045	554,982	17,055	572,037
039000	PROFESSIONAL/CONSULTANT SERVICES		326,034	337,110	491,000	-	491,000
043000	REPAIRS & MAINTENANCE		87,717	91,401	81,184	-	81,184
043100	COPIER MAINTENANCE		2,315	2,844	1,000	-	1,000
050000	OTHER PUR. SERVICES		125,133	112,891	114,440	-	114,440
055000	PRINTING		14,670	4,914	4,158	-	4,158
058000	TRAVEL & REGISTRATION		-	-	432	-	432
061000	GENERAL SUPPLIES		14,909	12,265	12,565	-	12,565
073000	CAPITAL EQUIPMENT		188,518	189,027	212,000	(212,000)	-
073400	TECHNOLOGY EQUIPMENT		1,634	988	-	-	-
073500	NON-CAPITAL EQUIPMENT		11,490	7,359	15,400	-	15,400
<b>Total Expenditures</b>			<b>3,166,627</b>	<b>3,359,767</b>	<b>3,577,528</b>	<b>(306,738)</b>	<b>3,270,790</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		3.00	3.00	4.00	-	4.00
	EDUCATION SUPPORT PROFESSIONALS		58.50	58.50	59.00	-	59.00
<b>FTE Totals</b>			<b>61.50</b>	<b>61.50</b>	<b>63.00</b>	<b>-</b>	<b>63.00</b>

Program: Transportation Supervision  
Program Budget Manager: Nick Soto  
Division: Business Services  
Division Head: Glenn Gustafson

Program No.: 27100  
Date: July 1, 2020

### Program Description:

Transportation employs approximately 147 personnel and has a fleet of 120 school buses. Included in this program are two professionals and office staff consisting of six transportation specialists, two safety officers and a billing clerk. It also pays for vehicle and workers compensation insurance for all vehicles and personnel. In addition, maintenance contracts for school bus routing and scheduling software, maintenance management software, field trip scheduling software, boundary planning and school locator software are paid from this program. Also paid for by this program are a variety of requirements to include: mobile radio support (antenna site rental), global positioning systems contracts, administration of federally mandated drug and alcohol testing program, driver physicals, printing for safety rules and regulations, telephone service, etc. Direction for all support vehicle and small engine equipment falls under this program. All licensing, insurances related to transportation, and parental communication falls under this program.

### Explanation for Use of Funds and Significant Changes:

- Non-benefited insurance is adjusted each year based on projections.
- Workers compensation is adjusted each year based on projections.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	91,722	99,600	96,745	(3,298)	93,447
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	65,606	68,279	69,429	(2,367)	67,062
011050	REGULAR EMPLOYEES	CLERICAL.	27,470	37,900	44,825	(2,610)	42,215
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	211,791	267,496	356,640	(18,916)	337,724
013050	OVERTIME	CLERICAL.	2,824	143	-	-	-
013060	OVERTIME	CRAFTS, TRADES	18,729	3,018	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	-	49	-	-	-
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	-	147	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	28,280	30,428	31,011	860	31,871
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	25,647	26,649	27,728	1,226	28,954
020050	EMPLOYEE BENEFITS	CLERICAL.	12,202	20,298	14,288	(510)	13,778
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	70,164	75,458	113,844	(3,625)	110,219
021660	WORKERS COMPENSATION		24,105	17,143	17,143	24,631	41,774
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	-	1,500	-	-	-
029030	MILEAGE ALLOWANCE		-	-	1,500	(100)	1,400
043100	COPIER MAINTENANCE		4,235	3,073	2,000	(150)	1,850
050000	OTHER PUR. SERVICES		102,843	77,147	110,000	(7,465)	102,535
052000	INSURANCE - NON-BENEFIT		160,158	113,697	113,698	53,839	167,537
055000	PRINTING		9,913	5,941	5,000	(500)	4,500
061000	GENERAL SUPPLIES		3,737	(639)	6,000	(500)	5,500
073400	TECHNOLOGY EQUIPMENT		2,790	6,702	-	-	-

<b>Total Expenditures</b>	<b>862,217</b>	<b>854,029</b>	<b>1,009,851</b>	<b>40,514</b>	<b>1,050,365</b>
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### Staff FTE:

ADMINISTRATORS	-	1.00	1.00	-	1.00
NON-TEACHER PROFESSIONALS	2.00	1.00	1.00	-	1.00
EDUCATION SUPPORT PROFESSIONALS	9.00	9.00	9.00	-	9.00

<b>FTE Totals</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>-</b>	<b>11.00</b>
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Program: Vehicle Operations Services  
Program Budget Manager: Nick Soto  
Division: Business Services  
Division Head: Glenn Gustafson

Program No.: 27200  
Date: July 1, 2020

### Program Description:

This program supports funding for the delivery of services for the operations section of the pupil transportation program. It funds the wages and benefits of three team leaders/lead drivers, 126 drivers and four bus assistants. It also pays for new driver trainee pay, fuel for the school buses, training materials and supplies. This program covers parental reimbursement and transit services for special needs students, English language learners and homeless students.

Daily planning and execution of pupil transportation falls under this program, which includes driver scheduling, evaluation, and complaint resolution as well as technology integration, planning, installing, operating training, and trouble shooting for all hardware and software. Safety, training and certification officers, bus drivers and assistants, team leaders and parts purchaser all work for a smooth operation of the District's vehicles and their routes. This program also purchases fuels used by the buses.

### Explanation for Use of Funds and Significant Changes:

- City bus passes and parent transportation reimbursement for eligible students are included in this program.
- The FTE breakdown is 3.0 ESP employed at eight hours per day and 126 drivers and four bus aides estimated at six hours per day for a total ESP FTE of 99.90.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	1,631,743	1,952,958	2,217,874	75,643	2,293,517
012060	TEMP. EMPLOYEES	CRAFTS, TRADES	3,252	7,945	10,000	(700)	9,300
013060	OVERTIME	CRAFTS, TRADES	48,801	59,424	14,000	(1,000)	13,000
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	459,759	510,305	48,000	(3,400)	44,600
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	646,869	914,755	907,228	151,663	1,058,891
028060	STATE ON BEHALF PAYMENT	CRAFTS, TRADES	-	53,201	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		864	11,659	5,000	(500)	4,500
050000	OTHER PUR. SERVICES		3,059	-	3,500	(200)	3,300
051400	STUDENT TRANSPORTATION PARENTS		9,856	6,111	10,000	(700)	9,300
051500	STUDENT TRANSPORTATION CONTRACTOR		231,349	68,997	53,515	(3,715)	49,800
058000	TRAVEL & REGISTRATION		1,134	2,929	2,500	(200)	2,300
058300	MILEAGE		-	-	500	(30)	470
061000	GENERAL SUPPLIES		7,974	13,189	5,000	(300)	4,700
062600	MOTOR VEHICLE FUELS		315,861	448,601	500,900	(34,900)	466,000
073200	VEHICLE		(48,642)	11,492	500,000	(500,000)	-
085100	FIELD TRIPS INTERNAL		-	(147,682)	-	147,682	-
086100	FIELD TRIPS CONTRACTED		-	(206,348)	-	-	-
<b>Total Expenditures</b>			<b>3,311,879</b>	<b>3,707,537</b>	<b>4,278,017</b>	<b>(170,658)</b>	<b>3,959,678</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		100.90	100.90	99.90	(1.00)	98.90
<b>FTE Totals</b>			<b>100.90</b>	<b>100.90</b>	<b>99.90</b>	<b>(1.00)</b>	<b>98.90</b>

Program: Vehicle Services  
Program Budget Manager: John Hill  
Division: Business Services  
Division Head: Glenn Gustafson

Program No.: 27400  
Date: July 1, 2020

### Program Description:

This program supports funding for the supervision and delivery of services for the maintenance section of the pupil transportation program. It funds the wages and benefits of a .9 professional (the Transportation Fleet Manager) and six educational support personnel (school bus and fleet mechanics and fleet support employee). It also pays for supplies (parts, tires, oil, engines, transmissions, and lubricants, etc.) for school bus repairs, uniform maintenance, towing services, etc.

### Explanation for Use of Funds and Significant Changes:

- This program houses the budget for a bus maintenance program that services approximately 120 school buses
- Supplies include school bus parts, tires, oil, lubricants, etc.
- Required professional services such as fueling system, automatic vehicle wash, mechanic certifications, and uniforms, are included in this program.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	65,192	67,847	68,989	(2,351)	66,638
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	249,792	238,838	255,545	(4,145)	251,400
012060	TEMP. EMPLOYEES	CRAFTS, TRADES	-	1,049	-	-	-
013060	OVERTIME	CRAFTS, TRADES	1,446	1,025	1,800	(500)	1,300
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	-	3,262	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	21,889	22,818	23,890	811	24,701
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	85,850	86,899	92,753	(202)	92,551
028030	STATE ON BEHALF PAYMENT	NON-TEACHER PROF.	-	1,870	-	-	-
028060	STATE ON BEHALF PAYMENT	CRAFTS, TRADES	-	6,698	-	-	-
050000	OTHER PUR. SERVICES		31,470	39,371	12,250	(900)	11,350
058000	TRAVEL & REGISTRATION		-	-	-	-	-
061000	GENERAL SUPPLIES		200,784	263,025	228,000	(16,000)	212,000
073000	CAPITAL EQUIPMENT		-	38,220	-	-	-
085700	INTERNAL CLAIM EXPENSE		0	(2,620)	-	-	-
<b>Total Expenditures</b>			<b>656,423</b>	<b>768,303</b>	<b>683,227</b>	<b>(23,287)</b>	<b>659,940</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		0.90	0.90	0.90	-	0.90
	EDUCATION SUPPORT PROFESSIONALS		6.00	6.00	6.00	-	6.00
<b>FTE Totals</b>			<b>6.90</b>	<b>6.90</b>	<b>6.90</b>	<b>-</b>	<b>6.90</b>

Program: Small Engine Maintenance  
 Program Budget Manager: John Hill  
 Division: Business Services  
 Division Head: Glenn Gustafson

Program No.: 27500  
 Date: July 1, 2020

### Program Description:

This program supports funding for the delivery of services for the maintenance of all of District 11's small engine equipment (approximately 500 pieces of equipment). It funds the wages and benefits of two education support personnel (small engine mechanics). It also pays for supplies (parts, oil and lubricants, etc) to repair lawn mowers, weed-eaters, snow removal equipment, etc. These pieces of equipment are utilized at every site throughout the District and also by the Facilities' landscape section.

### Explanation for Use of Funds and Significant Changes:

- Salaries and benefits are for two mechanics who maintain over 500 pieces of equipment.
- Supplies include engine parts, tires, oil, lubricants, filters, etc. that are used to service the District's small engines.
- Services support all district school and administration facilities, which include all building and grounds equipment.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	75,112	70,464	77,457	(560)	76,897
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	39,478	27,108	29,510	1,690	31,200
028060	STATE ON BEHALF PAYMENT	CRAFTS, TRADES	-	1,960	-	-	-
061000	GENERAL SUPPLIES		15,712	17,428	13,500	(1,000)	12,500
073000	CAPITAL EQUIPMENT		-	10,756	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	22,105	-	-	-
<b>Total Expenditures</b>			<b>130,303</b>	<b>149,822</b>	<b>120,467</b>	<b>131</b>	<b>120,598</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		2.00	2.00	2.00	-	2.00
<b>FTE Totals</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>

Program: Support Services – Central  
Program Budget Manager: Phoebe Bailey  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 28010  
Date: July 1, 2020

### Program Description:

This program provides oversight to programs that deal with central services including the Personnel Support Services and Information Technology divisions. Personnel support includes supervision of Records Management, Grants, Human Resources Management, Professional Development, Volunteer Services and Equal Opportunity Programs and Ombudsman Services. The oversight of Information Technology division includes only the compensation of the division's assistant superintendent and administrative assistant. The assistant superintendent is responsible for the supervision of Security Services and Educational Data Support Services (EDSS) as well as all technology programs. Non-compensation expenditures for the assistant superintendent are handled by the specific technology program.

### Explanation for Use of Funds and Significant Changes:

- Funds for this program cover the administrator and ESP compensation as well as other costs related to the deputy superintendent position.
- This program also covers the compensation for the assistant superintendent/chief information officer and administrative assistant.
- An increase to other purchased services is due to redirecting costs of staff cell phone usage.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	369,791	223,075	256,364	(6,436)	249,928
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	89,369	101,071	102,772	(3,503)	99,269
011050	REGULAR EMPLOYEES	CLERICAL	76,130	96,012	98,606	(3,057)	95,549
012060	TEMP. EMPLOYEES	CRAFTS & TRADES	-	1,830	-	-	-
013050	OVERTIME	CLERICAL	-	351	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	34,500	5,000	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	-	1,042	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	85,973	63,659	73,856	1,877	75,733
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	18,556	21,305	22,901	(208)	22,693
020050	EMPLOYEE BENEFITS	CLERICAL	21,028	33,337	34,484	1,200	35,684
020060	EMPLOYEE BENEFITS	CRAFTS & TRADES	-	395	-	-	-
028010	STATE ON BEHALF PAYMENT	ADMINISTRATOR	-	6,141	-	-	-
028030	STATE ON BEHALF PAYMENT	NON-TEACHER PROF.	-	2,786	-	-	-
028050	STATE ON BEHALF PAYMENT	CLERICAL	-	2,673	-	-	-
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	3,600	3,600	3,600	(3,600)	-
033100	LEGAL SERVICES		-	-	-	20,000	20,000
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	1,000	(1,000)	-
050000	OTHER PURCHASED SERVICES		1,444	254	47,174	87,826	135,000
058000	TRAVEL & REGISTRATION		3,661	163	11,912	(6,324)	5,588
058300	MILEAGE REIMBURSEMENT		109	108	462	(262)	200
061000	GENERAL SUPPLIES		5,864	4,527	6,825	(200)	6,625
073400	TECHNOLOGY EQUIPMENT		-	-	6,675	-	6,675
073500	NON-CAPITAL EQUIPMENT		-	182	325	-	325
081000	DUES & FEES		1,165	639	1,500	-	1,500
<b>Total Expenditures</b>			<b>711,189</b>	<b>568,150</b>	<b>668,456</b>	<b>86,312</b>	<b>754,768</b>

### Staff FTE:

ADMINISTRATORS	2.00	2.00	2.00	-	2.00
NON-TEACHER PROFESSIONALS	1.00	1.00	1.00	-	1.00
EDUCATION SUPPORT PROFESSIONALS	2.00	2.00	2.00	-	2.00
<b>FTE Totals</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>



Program: Grants Administration  
Program Budget Manager: Kristin Watkins  
Division: Business Services  
Division Head: Glenn Gustafson

Program No.: 28130  
Date: July 1, 2020

### Program Description:

The Grants Acquisition Office develops school site resources, seeks new funds for the District and builds the capacity of schools. The goal of the office is to support high levels of student achievement, parent/community involvement and school/community partnerships for education. Monthly updates on federal grant program resources are published through this office. Grant-writing support and consulting is also provided. Costs associated with this program are paid for from indirect cost allocations against federal grant programs within the designated purpose grants fund.

### Explanation for Use of Funds and Significant Changes:

- Funds support developing and managing multiple federal, state, corporate and foundation grants acquired by the District to support the schools and district business plan. This funding assures accountability and fiscal compliance mandated in all designated purpose grant funds.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATORS	-	-	-	-	-
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	156,976	159,776	162,430	(8,652)	153,778
011050	REGULAR EMPLOYEES	CLERICAL	105,282	93,999	122,773	2,782	125,555
013050	OVERTIME	CLERICAL	222	14	-	-	-
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	2,000	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	43	-	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATORS	-	-	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	45,273	47,305	48,423	5,384	53,807
020050	EMPLOYEE BENEFITS	CLERICAL	46,263	38,172	48,543	(793)	47,750
028030	STATE ON BEHALF PAYMENT	NON-TEACHER PROF.	-	4,403	-	-	-
028050	STATE ON BEHALF PAYMENT	CLERICAL	-	2,621	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		5,483	12,580	28,830	(16,330)	12,500
043100	COPIER MAINTENANCE		788	785	200	600	800
050000	OTHER PURCHASED SERVICES		570	5,828	1,363	(663)	700
055000	PRINTING		579	237	600	(300)	300
058000	TRAVEL & REGISTRATION		1,314	2,186	3,500	(1,500)	2,000
058300	MILEAGE REIMBURSEMENT		154	148	262	(62)	200
061000	GENERAL SUPPLIES		1,155	4,663	5,000	(1,626)	3,374
065000	TECHNOLOGY SUPPLIES		-	445	-	-	-
073400	TECHNOLOGY EQUIPMENT		1,564	100	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	-	2,000	(1,000)	1,000
081000	DUES & FEES		-	-	1,000	(300)	700
086900	INDIRECT COSTS		126,968	126,968	126,968	-	126,968
<b>Total Expenditures</b>			<b>492,632</b>	<b>502,230</b>	<b>551,892</b>	<b>(22,460)</b>	<b>529,432</b>
<b>Staff FTE:</b>							
	ADMINISTRATORS		1.00	0.00	0.00	-	0.00
	NON-TEACHER PROFESSIONALS		1.00	2.00	2.00	-	2.00
	EDUCATION SUPPORT PROFESSIONALS		3.00	3.00	3.00	-	3.00
<b>FTE Totals</b>			<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>

Program: Community Relations Services  
Program Budget Manager: Devra Ashby  
Division: Superintendent  
Division Head: Michael J. Thomas

Program No.: 28230  
Date: July 1, 2020

### Program Description:

The purpose of the Department of Communications and Community Relations is to support the School District 11 business plan by communicating and engaging frequently with our customers. This department strives to communicate effectively with 100 percent of the people 100 percent of the time. The office coordinates information for internal and external customers by identifying needs, identifying effective solutions, creating key messages, and determining ways to disseminate the messages. It provides guidance for effective communication processes so that internal and external customers are well-informed. In addition, the office coordinates the formation of community partnerships to help foster the best education system possible and provides opportunities for the community to be involved with District 11 schools on a first hand basis.

### Explanation for Use of Funds and Significant Changes:

- The expenditure line items support the day to day operations of this program.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	106,069	110,391	112,249	(3,828)	108,421
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	78,405	81,600	82,974	(2,829)	80,145
011050	REGULAR EMPLOYEES	CLERICAL	118,455	124,530	127,892	(56,014)	71,878
012050	TEMP. EMPLOYEES	CLERICAL	-	-	1,000	-	1,000
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	33,681	35,505	37,248	1,139	38,387
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	24,106	24,275	26,119	(3,019)	23,100
020050	EMPLOYEE BENEFITS	CLERICAL	50,055	52,732	54,565	(10,925)	43,640
028010	STATE ON BEHALF PAYMENT	ADMINISTRATOR	-	3,043	-	-	-
028030	STATE ON BEHALF PAYMENT	NON-TEACHER PROF.	-	2,249	-	-	-
028050	STATE ON BEHALF PAYMENT	CLERICAL	-	3,467	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		400	45,450	20,500	(20,500)	-
050000	OTHER PURCHASED SERVICES		39,075	22,979	21,880	(2,880)	19,000
053300	POSTAGE		-	2	65	-	65
054000	ADVERTISING		189,331	191,098	200,000	(20,000)	180,000
055000	PRINTING		15,270	19,961	23,656	-	23,656
058000	TRAVEL & REGISTRATION		10,462	8,689	3,719	-	3,719
058300	MILEAGE REIMBURSEMENT		256	269	1,069	-	1,069
061000	GENERAL SUPPLIES		2,704	1,729	6,300	-	6,300
065000	ELECTRONIC MEDIA SUPPLIES		44,002	112,250	114,875	(1,875)	113,000
073400	TECHNOLOGY EQUIPMENT		-	2,382	-	-	-
073500	NON-CAPITAL EQUIPMENT		336	-	1,957	-	1,957
081000	DUES & FEES		490	915	1,075	-	1,075
<b>Total Expenditures</b>			<b>713,097</b>	<b>843,516</b>	<b>837,143</b>	<b>(120,730)</b>	<b>716,413</b>

### Staff FTE:

ADMINISTRATOR	1.00	1.00	1.00	-	1.00
NON-TEACHER PROFESSIONALS	1.00	1.00	1.00	-	1.00
EDUCATION SUPPORT PROFESSIONALS	3.00	3.00	3.00	(1.00)	2.00
<b>FTE Totals</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>(1.00)</b>	<b>4.00</b>

Program: Human Resource Services  
Program Budget Manager: Danniella Ewen  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 28300  
Date: July 1, 2020

### Program Description:

The salaries of staff delivering and administering the human resources activities for the District are funded from this program, as well as all the associated costs of providing an effective human resources department which contributes to the District in hiring, and retaining competent staff in support of the District's business plan, goals, and objectives.

### Explanation for Use of Funds and Significant Changes:

- The primary function of this department is to deliver and administer the District's human resources activities. The activities and associated expenses include hiring, firing, legal settlement, retention, salary studies, supplies and materials, software, hardware, to include a stand-alone substitute calling system, upgrades and maintenance costs of such, related travel and conference expenses, funding of retirement activities, and the printing of materials supporting all activities.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	213,492	203,151	224,758	(6,526)	218,232
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	355,581	412,124	430,054	(32,713)	397,341
011050	REGULAR EMPLOYEES	CLERICAL	436,057	483,150	484,705	(18,974)	465,731
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	9,132	-	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL	19,549	4,452	13,065	-	13,065
013050	OVERTIME	CLERICAL	14,602	9,606	5,000	-	5,000
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	-	5,304	-	5,304
015050	SUPPLEMENTAL PAY	CLERICAL	-	14,394	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	56,520	58,282	70,164	(5,363)	64,801
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	111,398	131,515	141,553	5,624	147,177
020050	EMPLOYEE BENEFITS	CLERICAL	160,261	171,069	168,322	34,720	203,042
028010	STATE ON BEHALF PAYMEN'	ADMINISTRATOR	-	5,623	-	-	-
028030	STATE ON BEHALF PAYMEN'	NON-TEACHER PROF.	-	11,537	-	-	-
028050	STATE ON BEHALF PAYMEN'	CLERICAL	-	13,074	-	-	-
029010	EMPLOYEE BENEFITS	ADMINISTRATOR	2,400	5,100	2,400	-	2,400
029030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	4,800	4,800	4,800	-	4,800
033100	LEGAL SERVICES		143,634	107,605	85,000	-	85,000
039000	PROFESSIONAL/CONSULTANT SERVICES		12,211	12,505	10,000	-	10,000
043100	COPIER MAINTENANCE		2,583	2,551	2,900	-	2,900
050000	OTHER PURCHASED SERVICES		31,600	40,584	110,861	(8,461)	102,400
053300	POSTAGE		2,105	2,185	4,000	-	4,000
055000	PRINTING		13,227	12,835	16,200	300	16,500
058000	TRAVEL & REGISTRATION		4,495	4,987	3,617	-	3,617
058300	MILEAGE REIMBURSEMENT		3,012	1,313	4,592	-	4,592
061000	GENERAL SUPPLIES		6,626	8,537	10,000	-	10,000
073400	TECHNOLOGY EQUIPMENT		41,822	7,152	-	-	-
073500	NON-CAPITAL EQUIPMENT		338	404	900	-	900
081000	DUES & FEES		7,614	8,235	3,532	-	3,532
085200	INTERNAL WORK ORDERS		-	555	-	-	-
086900	INDIRECT COSTS		(41,241)	(41,241)	(41,241)	-	(41,241)
<b>Total Expenditures</b>			<b>1,611,818</b>	<b>1,696,085</b>	<b>1,760,486</b>	<b>(31,393)</b>	<b>1,729,093</b>
<b>Staff FTE:</b>							
	ADMINISTRATORS		2.00	2.00	2.00	-	2.00
	NON-TEACHER PROFESSIONALS		4.00	5.00	5.00	-	5.00
	EDUCATION SUPPORT PROFESSIONALS		12.00	12.00	11.00	1.00	12.00
<b>FTE Totals</b>			<b>18.00</b>	<b>19.00</b>	<b>18.00</b>	<b>1.00</b>	<b>19.00</b>

Program: Recruitment and Placement Services  
Program Budget Manager: Danniella Ewen  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 28320  
Date: July 1, 2020

**Program Description:**

This program funds activity concerned with recruiting, employing and assigning personnel within the District to fill approved positions to increase student achievement.

**Explanation for Use of Funds and Significant Changes:**

- This program provides budget to hire outside agencies that are used to assist in recruiting efforts.
- Other purchased services is used to place employment ads in various local, regional and national publications.
- Travel is used to support recruiting efforts both in-state and out-of-state.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	47,797	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHERS	-	51,301	34,880	-	34,880
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	-	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHERS	9,654	10,584	7,534	-	7,534
050000	OTHER PURCHASED SERVICES		40,188	38,379	162,300	(17,300)	145,000
055000	PRINTING		2,458	2,317	-	-	-
058100	IN-STATE TRAVEL		4,359	5,315	3,655	2,345	6,000
058200	OUT-OF-STATE TRAVEL		18,379	8,305	11,000	(1,000)	10,000
061000	GENERAL SUPPLIES		10,379	13,212	-	-	-
<b>Total Expenditures</b>			<b>133,213</b>	<b>129,412</b>	<b>219,369</b>	<b>(15,955)</b>	<b>203,414</b>

Program: Non-Instructional Staff Development  
 Program Budget Manager: Danniella Ewen  
 Division: Personnel Support Services  
 Division Head: Phoebe Bailey

Program No.: 28340  
 Date: July 1, 2020

### Program Description:

This program accounts for activities developed by the District for the training of non-instructional personnel. Included in this group are administrative, non-teacher professionals and education support professionals (ESP).

### Explanation for Use of Funds and Significant Changes:

- The professional development fund, which records transactions related to the travel and registration account, are monies set aside for administrators and non-teacher professionals for professional development as defined by the meet and confer process.
- Supplemental pay (015050) and the related benefits account are for education support professional employees that were grandfathered into a prior professional growth plan stipend program that ended in 1991. Employees who are qualified for the program are entitled to receive the annual stipend if they are actively employed on November 1.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
015050	SUPPLEMENTAL PAY	CLERICAL	9,000	8,000	8,000	-	8,000
020050	EMPLOYEE BENEFITS	CLERICAL	1,812	1,653	1,740	-	1,740
024050	TUITION REIMBURSEMENT	CLERICAL	28,430	25,239	33,000	-	33,000
058000	TRAVEL & REGISTRATION		335,679	325,863	385,600	-	385,600
061000	GENERAL SUPPLIES		5,270	5,105	5,000	-	5,000
<b>Total Expenditures</b>			<b>380,191</b>	<b>365,860</b>	<b>433,340</b>	<b>-</b>	<b>433,340</b>

Program: Non-Instructional Staff Training  
Program Budget Manager: Linda Sanders  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 28341  
Date: July 1, 2020

### Program Description:

This program accounts for activities developed by the District for the training of non-instructional personnel. Included in this group are administrative, non-teacher professionals, executive professionals, and education support professionals (ESP).

This budget supports overtime pay for ESP to attend critical training to, in turn, support teachers. It is also used to train non-instructional personnel in areas such as technology and job-specific skills. This budget is used to support department requests to maintain employee training in the skills necessary to provide high quality support service.

### Explanation for Use of Funds and Significant Changes:

- This program was created to encompass budget line items that had been, in the past, recorded under the Non-Instructional Staff Development program (28340). These funds were pulled out to separate them from funds used for staff development under the meet and confer agreements.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011050	REGULAR EMPLOYEES	CLERICAL	85,251	100,386	108,437	(953)	107,484
012050	TEMP. EMPLOYEES	CLERICAL	-	-	5,000	(5,000)	-
013050	OVERTIME	CLERICAL	738	1,238	3,000	-	3,000
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	330	1,765	2,000	-	2,000
015050	SUPPLEMENTAL PAY	CLERICAL	3,195	3,883	5,000	-	5,000
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	69	379	432	8	440
020050	EMPLOYEE BENEFITS	CLERICAL	36,220	42,675	45,269	4,747	50,016
028050	STATE ON BEHALF PAYMENT	CLERICAL	-	2,331	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		2,000	-	2,247	(247)	2,000
050000	OTHER PURCHASED SERVICES		11,167	17,568	30,000	-	30,000
055000	PRINTING		378	426	4,000	-	4,000
058000	TRAVEL & REGISTRATION		1,150	1,700	-	1,200	1,200
061000	GENERAL SUPPLIES		7,022	13,266	16,000	-	16,000
<b>Total Expenditures</b>			<b>147,521</b>	<b>185,617</b>	<b>221,385</b>	<b>(246)</b>	<b>221,139</b>

### Staff FTE:

EDUCATION SUPPORT PROFESSIONALS	2.00	2.00	3.00	-	3.00
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<b>FTE Totals</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>
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Program: Equal Opportunity Program and Ombudsman  
 Program Budget Manager: Alvin Brown, Jr.  
 Division: Personnel Support Services  
 Division Head: Phoebe Bailey

Program No.: 28380  
 Date: July 1, 2020

### Program Description:

This program supports student achievement in the area of equal opportunity programs and ombudsman services for district-wide compliance activities such as Americans with Disabilities Act (ADA), Equal Employment Opportunity (EEO), Section 504 of the Rehabilitation Act and compliant adjudication through mediation, investigation and other forms of Alternative Dispute Resolution (ADR).

### Explanation for Use of Funds and Significant Changes:

- The purchased services account provides support for ADA, Section 504 of the Rehabilitation Act, community outreach, payment of fees associated with mediation, dispute resolution and complaints, i.e., hearing officer, transcriptions and other associated expenses.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	95,734	99,635	101,312	(3,454)	97,858
011050	REGULAR EMPLOYEES	CLERICAL	50,815	52,043	52,400	(2,782)	49,618
012050	TEMP. EMPLOYEES	CLERICAL	-	-	736	(736)	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	24,337	25,540	27,091	299	27,390
020050	EMPLOYEE BENEFITS	CLERICAL	15,033	15,507	16,216	172	16,388
028030	STATE ON BEHALF PAYMENT	NON-TEACHER PROF.	-	2,730	-	-	-
028050	STATE ON BEHALF PAYMENT	CLERICAL	-	1,420	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		8,150	7,820	3,000	-	3,000
043100	COPIER MAINTENANCE		-	-	300	-	300
050000	OTHER PURCHASED SERVICES		2,631	727	3,200	-	3,200
055000	PRINTING		-	219	900	-	900
058000	TRAVEL & REGISTRATION		-	349	954	-	954
061000	GENERAL SUPPLIES		414	616	1,707	-	1,707
073400	TECHNOLOGY EQUIPMENT		950	-	-	-	-
081000	DUES & FEES		-	-	200	-	200
<b>Total Expenditures</b>			<b>198,063</b>	<b>206,606</b>	<b>208,016</b>	<b>(6,502)</b>	<b>201,514</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>

Program: Application Development and Support  
Program Budget Manager: John McCarron  
Division: Information Technology  
Division Head: John McCarron

Program No.: 28400  
Date: July 1, 2020

### Program Description:

This program is used to identify costs associated with the support and management of the district-wide administrative computer systems used for data storage, computing, and retrieval of student, staff, and financial information. The department also supports other areas such as transportation, facilities and other schools/departments using servers. In FY11/12 the central administration restructuring process reclassified the Executive Director to Assistant Superintendent/Chief Information officer. This position is responsible for the supervision of Security Services and Educational Data Support Services as well as all technology programs.

### Explanation for Use of Funds and Significant Changes:

- Expenditures within this program account for the day-to-day expenses associated with support of the school district.
- In compliance with CDE's financial policies and procedures, the assistant superintendent and administrative assistant are located in Central Support Services program, 28010 as well as the mileage allowance.
- Purchased services account covers maintenance and licensing for the District's financial and human resource accounting system. Education Data Support Services (22140) reallocated a portion of its budget to this program to support the program's needs.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	104,707	109,289	111,129	(3,788)	107,341
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	898,535	920,847	943,927	(28,535)	915,392
011060	REGULAR EMPLOYEES	CRAFTS & TRADES	51,570	54,205	156,650	(10,528)	146,122
012050	TEMP. EMPLOYEES	CLERICAL	300	-	500	-	500
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	4,000	-	-	-	-
015060	SUPPLEMENTAL PAY	CRAFTS & TRADES	-	39	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	30,477	32,260	33,986	805	34,791
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	267,995	275,581	293,438	7,778	301,216
020050	EMPLOYEE BENEFITS	CLERICAL	-	-	107	-	107
020060	EMPLOYEE BENEFITS	CRAFTS & TRADES	10,810	11,458	49,691	7,854	57,545
028010	STATE ON BEHALF PAYMENT	ADMINISTRATOR	-	3,012	-	-	-
028030	STATE ON BEHALF PAYMENT	NON-TEACHER PROF.	-	25,339	-	-	-
028060	STATE ON BEHALF PAYMENT	CRAFTS & TRADES	-	1,509	-	-	-
033100	LEGAL SERVICES		-	-	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		16,334	22,866	-	-	-
043100	COPIER MAINTENANCE		5,175	5,267	4,800	-	4,800
050000	OTHER PURCHASED SERVICES		439,893	430,060	1,948,000	-	1,948,000
055000	PRINTING		937	3,959	7,000	-	7,000
058000	TRAVEL & REGISTRATION		28,378	9,876	-	-	-
058300	MILEAGE REIMBURSEMENT		428	261	1,000	-	1,000
061000	GENERAL SUPPLIES		8,694	9,276	-	-	-
065000	ELECTRONIC MEDIA SUPPLIES		11,109	1,069	478,000	-	478,000
073400	TECHNOLOGY EQUIPMENT		7,033	5,390	5,782	-	5,782
085200	INTERNAL WORK ORDERS		-	4,003	-	-	-
085300	INTERNAL IT CHARGES		(61,936)	-	(62,663)	-	(62,663)
086000	INTERNAL CHARGE		(727)	(727)	-	-	-
<b>Total Expenditures</b>			<b>1,823,712</b>	<b>1,924,840</b>	<b>3,971,347</b>	<b>(26,415)</b>	<b>3,944,932</b>
<b>Staff FTE:</b>							
	ADMINISTRATORS		1.00	1.00	1.00	-	1.00
	NON-TEACHER PROFESSIONALS		10.00	10.00	10.00	-	10.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	3.00	-	3.00
<b>FTE Totals</b>			<b>12.00</b>	<b>12.00</b>	<b>14.00</b>	<b>-</b>	<b>14.00</b>



Program: Technical and Support Services  
Program Budget Manager: Jason Reynolds  
Division: Information Technology  
Division Head: John McCarron

Program No.: 28420

Date: July 1, 2020

### Program Description:

This program is used for costs associated with providing the services needed to ensure operationally ready equipment and systems to support technology in classrooms and offices across the District. This department is responsible for the troubleshooting, repair, and maintenance of all computer hardware, peripherals, audio-visual equipment, sound systems, intercoms and public address systems. It also includes development of system equipment proposals, testing and analysis of said equipment and software compatibility testing. In cooperation with District 11 security department, this department is responsible for responding to and analyzing computer crime, security and hacking issues at sites as they arise. This department provides support center (help desk) services to the entire district and acts as the communication hub between the Information Technology division and all sites. It provides both phone and walk-in support for technology, software, and user related issues with District 11's various systems.

### Explanation for Use of Funds and Significant Changes:

- Expenditures within this program account for the day-to-day expenses associated with support of the school district.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	858,173	562,067	1,011,599	(124,489)	887,110
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	189,657	150,448	100,982	4,079	105,061
012060	TEMP. EMPLOYEES	CRAFTS, TRADES	31,356	22,962	13,000	(4,000)	9,000
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	2,000	2,000	-	-	-
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	-	64	-	-	-
013060	OVERTIME	CRAFTS, TRADES	-	299	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	259,690	163,598	323,478	(38,376)	285,102
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	75,071	56,464	37,264	12,034	49,298
039000	PROFESSIONAL/CONSULTANT SERVICES		-	(19,929)	20,800	(5,800)	15,000
050000	OTHER PUR. SERVICES		158,782	32,130	60,040	-	60,040
058000	TRAVEL & REGISTRATION		10,663	3,359	5,630	(5,630)	-
058300	MILEAGE		-	-	323	-	323
061000	GENERAL SUPPLIES		1,710	2,258	500	-	500
065000	MEDIA SUPPLIES		85,602	76,774	92,000	-	92,000
069000	OTHER SUPPLIES		21,530	28,536	72,650	(3,650)	69,000
073200	VEHICLES		-	53,633	-	-	-
073400	TECHNOLOGY EQUIPMENT		21,530	180,124	37,250	-	37,250
073500	NON-CAPITAL EQUIPMENT		-	4,263	4,500	-	4,500
081000	DUES		-	-	100	-	100
085300	INTERNAL IT CHARGES		(674,214)	-	(674,214)	-	(674,214)
<b>Total Expenditures</b>			<b>1,041,550</b>	<b>1,319,050</b>	<b>1,105,902</b>	<b>(165,832)</b>	<b>940,070</b>
<b>Staff FTE:</b>							
	ADMINISTRATORS		-	-	-	-	-
	NON-TEACHER PROFESSIONALS		14.00	14.00	14.00	(1.00)	13.00
	EDUCATION SUPPORT PROFESSIONALS		4.00	4.00	2.00	-	2.00
<b>FTE Totals</b>			<b>18.00</b>	<b>18.00</b>	<b>16.00</b>	<b>(1.00)</b>	<b>15.00</b>

Program: Network Operations Services  
Program Budget Manager: John McCarron  
Division: Information Technology  
Division Head: John McCarron

Program No.: 28440  
Date: July 1, 2020

### Program Description:

This program is used to identify costs associated with the support and management of district-wide and local area networks, internet services and email services. It provides maintenance and support to the schools' main distribution frame (MDF) rooms and to all servers district-wide.

### Explanation for Use of Funds and Significant Changes:

- Funds in this program are used for maintenance and repair of district hardware.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	111,438	115,978	117,931	(4,020)	113,911
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	511,390	655,073	677,332	7,727	685,059
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	1,500	-	-	-
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	2,500	6,000	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	23,350	25,149	26,667	(143)	26,524
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	152,006	200,759	213,770	8,437	222,207
028010	STATE ON BEHALF PAYMENT	ADMINISTRATOR	-	3,197	-	-	-
028030	STATE ON BEHALF PAYMENT	NON-TEACHER PROF.	-	18,054	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		12,000	-	-	-	-
050000	OTHER PURCHASED SERVICES		1,077,472	879,908	773,501	-	773,501
055000	PRINTING		-	30	-	-	-
058000	TRAVEL & REGISTRATION		7,895	2,997	4,000	(4,000)	-
058300	MILEAGE REIMBURSEMENT		1,109	-	814	-	814
061000	GENERAL SUPPLIES		402	1,379	1,600	-	1,600
073000	EQUIPMENT		-	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		120,291	1,473,756	157,757	(21,000)	136,757
073500	NON-CAPITAL EQUIPMENT		-	-	-	-	-
<b>Total Expenditures</b>			<b>2,019,853</b>	<b>3,383,780</b>	<b>1,973,372</b>	<b>(12,999)</b>	<b>1,960,373</b>

### Staff FTE:

ADMINISTRATOR	1.00	1.00	1.00	-	1.00
NON-TEACHER PROFESSIONALS	7.00	7.00	7.00	-	7.00
<b>FTE Totals</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>-</b>	<b>8.00</b>

Program: Telecommunications  
Program Budget Manager: John McCarron  
Division: Information Technology  
Division Head: John McCarron

Program No.: 28450  
Date: July 1, 2020

### Program Description:

This program is used to identify costs associated with the District's telecommunications. Costs include telephone, data lines and billings. The District operates its own telephone system and leases lines for voice and data transmissions.

### Explanation for Use of Funds and Significant Changes:

- The expenditure line items support the day to day operations of this program.
- The capital equipment line item is for the implementation of a new phone system.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	86,746	90,281	91,801	(3,129)	88,672
011050	REGULAR EMPLOYEES	CLERICAL	55,451	29,922	62,013	(3,034)	58,979
013050	OVERTIME	CLERICAL	-	422	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	25,838	26,879	28,305	692	28,997
020050	EMPLOYEE BENEFITS	CLERICAL	15,854	6,780	14,021	(569)	13,452
028030	STATE ON BEHALF PAYMEN	NON-TEACHER PROF.	-	2,489	-	-	-
028050	STATE ON BEHALF PAYMEN	CLERICAL	-	833	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		-	50,142	-	-	-
050000	OTHER PURCHASED SERVICES		-	866	-	-	-
053000	COMMUNICATIONS		517,966	543,701	-	512,000	512,000
058000	TRAVEL & REGISTRATION		3,064	211	1,000	(1,000)	-
065000	ELECTRONIC MEDIA SUPPLIES		43,931	-	-	-	-
073000	CAPITAL EQUIPMENT		-	1,772,107	1,000,000	-	1,000,000
073400	TECHNOLOGY EQUIPMENT		10,990	16,896	10,877	-	10,877
073500	NON-CAPITAL EQUIPMENT		-	-	-	-	-
<b>Total Expenditures</b>			<b>759,840</b>	<b>2,541,528</b>	<b>1,208,017</b>	<b>504,960</b>	<b>1,712,977</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		1.00	1.00	1.00	-	1.00
	CLERICAL		1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>

Program: Unemployment  
Program Budget Manager: Karey Urbanski  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 28510  
Date: July 1, 2020

**Program Description:**

This program accounts for costs associated with state mandated unemployment compensation benefits for district employees.

**Explanation for Use of Funds and Significant Changes:**

- Two basic methods are available for the District to select from. State statutes require the District to notify the Colorado Department of Labor each year as to the method selected. The two methods are: 1) payroll tax or 2) direct payment of all approved unemployment claims by individuals who have severed employment with the District. The District uses the second method because it results in a much lower cost to the District.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	9,000	-	9,000
052500	UNEMPLOY. COMP.		102,157	71,505	153,250	-	153,250
Total Expenditures			102,157	71,505	162,250	-	162,250

Program: Safety Program  
 Program Budget Manager: Kent Poe  
 Division: Business Services  
 Division Head: Glenn Gustafson

Program No.: 28550  
 Date: July 1, 2020

**Program Description:**

The global focus of the District safety program is to reduce or eliminate accidents and injuries by:

- developing and implementing a safety culture that focuses on the prevention of incidents and injuries through the identification and correction of unsafe conditions and work practices,
- conducting and/or coordinating employee safety awareness training,
- identifying and/or recommending safety related supplies and equipment, and
- performing and/or participating in safety and loss prevention audits and inspections of district locations and grounds.

**Explanation for Use of Funds and Significant Changes:**

- Salary and benefits funding is used to assist schools in providing substitute employee coverage, thus allowing employees to attend and receive first aid, cardio-pulmonary resuscitation (CPR), and/or automated external defibrillator (AED) training and certification.
- Professional consultant services funding has been designated to fund the annual fire and life safety inspections performed by the Colorado Springs Fire Department.
- The non-capital equipment funding is used primarily for the replenishment and/or replacement of equipment and supplies required to conduct the first aid/CPR/AED training program.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
012020	TEMP. EMPLOYEES	TEACHER	1,200	1,170	2,500	-	2,500
012050	TEMP. EMPLOYEES	CLERICAL.	1,003	784	2,500	-	2,500
020020	EMPLOYEE BENEFITS	TEACHER	255	251	534	-	534
020050	EMPLOYEE BENEFITS	CLERICAL.	212	168	534	-	534
028010	STATE ON BEHALF PAYMENT	ADMINISTRATOR	-	426	-	-	-
028030	STATE ON BEHALF PAYMENT	NON-TEACHER PROF.	-	578	-	-	-
028050	STATE ON BEHALF PAYMENT	CLERICAL.	-	443	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		3,300	3,222	9,000	-	9,000
073500	NON-CAPITAL EQUIPMENT		-	4,354	2,100	(1,202)	898
<b>Total Expenditures</b>			<b>5,970</b>	<b>11,396</b>	<b>17,168</b>	<b>(1,202)</b>	<b>15,966</b>

Program: Volunteer Services  
 Program Budget Manager: Lou Ann Dekleva  
 Division: Personnel Support Services  
 Division Head: Phoebe Bailey

Program No.: 29100  
 Date: July 1, 2020

### Program Description:

Volunteer Services serves as the link between the community and the schools to encourage and enable citizen participation in education. Citizen participation in education is a national, state and district goal. It is not a mandated service. Services include: management and training of school volunteer chairmen; the Community Resource Bank/Sidekicks project and El Paso County school volunteer partnerships; the GrandFriends project, a program to place retired citizens in schools; development, management and evaluation of business/education partnerships; consultation with school staff, business partners and community organizations to develop new programs to meet existing school needs; coordination of the Crystal Apple Teaching Excellence Award and the Diamond Award.

### Explanation for Use of Funds and Significant Changes:

- Volunteer Services staff consists of two full-time professionals, one half-time office support staff coordinating the GrandFriends project, and one full-time office staff employee.
- Other purchased services covers preliminary background checks, resulting in 100 percent of registered volunteers being checked. This line item also pays for advertising.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	101,266	105,393	107,167	(4,985)	102,182
011050	REGULAR EMPLOYEES	CLERICAL	41,656	43,795	44,978	(1,534)	43,444
012020	TEMP. EMPLOYEES	TEACHER	150	370	363	-	363
015050	SUPPLEMENTAL PAY	CLERICAL	620	705	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	32	79	78	-	78
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	26,701	31,688	33,328	535	33,863
020050	EMPLOYEE BENEFITS	CLERICAL	13,015	13,673	14,284	629	14,913
043100	COPIER MAINT.		154	283	500	-	500
050000	OTH. PUR. SERVICES		1,899	1,863	9,300	(2,500)	6,800
055000	PRINTING		2,114	1,657	3,850	(1,500)	2,350
058000	TRAVEL & REGISTRATION		100	100	799	(200)	599
058300	MILEAGE REIMBURSEMENT		1,213	1,320	1,022	-	1,022
061000	GENERAL SUPPLIES		771	1,184	1,625	(500)	1,125
065000	MEDIA SUPPLIES		48,000	47,150	64,500	-	64,500
073400	TECHNOLOGY EQUIPMENT		4,131	3,030	-	-	-
073500	NON-CAPITAL EQUIPMENT		3,586	-	1,980	(500)	1,480
081000	DUES & SUBSCRIPTIONS		290	290	700	(300)	400
<b>Total Expenditures</b>			<b>245,698</b>	<b>252,580</b>	<b>284,474</b>	<b>(10,855)</b>	<b>273,619</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		2.00	2.00	2.00	-	2.00
	EDUCATION SUPPORT PROFESSIONALS		1.50	1.50	1.50	-	1.50
<b>FTE Totals</b>			<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>-</b>	<b>3.50</b>

Program: Non-Teacher Post-Employment Benefits  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: Glenn Gustafson

Program No.: 29500  
Date: July 1, 2020

### Program Description:

This program accounts for costs associated with post-employment benefits for eligible education support professionals (ESP) and executive/professionals.

### Explanation for Use of Funds and Significant Changes:

- ESP retirees eligible for the program are the 20 most senior who apply for retirement. Insurance coverage is for 24 months with the District's 75 percent contribution toward single, single plus spouse, single plus child(ren) or family health insurance.
- In FY07/08 executive/professional employees changed their sick leave redemption program to a more equitable program that each year all retired executive/professionals with at least five years in the employee group will share in the funds available. The maximum payout will continue at 75 percent of unused sick leave hours at the current per diem rate. Executive/professional employees are not eligible for insurance continuation following retirement except for normal Consolidated Omnibus Budget Reconciliation Act (COBRA) provisions. At the end of each fiscal year, funds not expended on retiring employees shall be distributed to those executive/professionals active as of June 30 as either a one-time payment or a one-time increase in their professional development funds.
- FY 18-19 Actuals State on Behalf Payments are included from different programs throughout the district.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
016010	POST-EMPLOYMENT	ADMINISTRATOR	381,489	509,727	352,246	-	352,246
016050	POST-EMPLOYMENT	CLERICAL	185,263	370,709	266,329	-	266,329
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	11,076	46,685	34,000	-	34,000
020050	EMPLOYEE BENEFITS	CLERICAL	167,756	130,989	102,328	-	102,328
028010	STATE ON BEHALF PAYMENT	ADMINISTRATOR	-	300,581	-	-	-
028020	STATE ON BEHALF PAYMENT	TEACHER	-	3,714,008	-	-	-
028030	STATE ON BEHALF PAYMENT	NON-TEACHER PROF.	-	245,340	-	-	-
028040	STATE ON BEHALF PAYMENT	PARAPROFESSIONAL	-	222,180	-	-	-
028050	STATE ON BEHALF PAYMENT	CLERICAL	-	228,571	-	-	-
028060	STATE ON BEHALF PAYMENT	CRAFTS & TRADES	-	72,608	-	-	-
084000	CONTINGENCY		-	-	-	2,000,000	2,000,000
<b>Total Expenditures</b>			<b>745,585</b>	<b>5,841,399</b>	<b>754,903</b>	<b>2,000,000</b>	<b>2,754,903</b>

Program: Tesla Infant/Toddler Program  
 Program Budget Manager: Kathy Howell  
 Division: Achievement, Learning, and Leadership  
 Division Head: David Engstrom

Program No.: 33100  
 Date: July 1, 2020

### Program Description:

This program provides high quality early learning services for up to 24 infants and toddlers of teen parents who are attending any district high school program. This program operates through a combination of funding sources including low-income child care funds and an Early Head Start contract. It allows students to complete their high school diplomas. In addition to increasing our graduation rate, we can count all the teen parents in the District's October 1 count for full per-pupil revenue (PPR). These parents may not have been attending high school if infant-toddler care was not available on-site at Roy J. Wasson Academic Campus. Recent years show that about 10 students each year graduate as the result of the availability of infant-toddler care. We expect a similar graduation rate this year.

### Explanation for Use of Funds and Significant Changes:

- This unique early childhood program is a collaboration of community partners providing early prevention and intervention programs for students and families.
- District funding will be matched by other community agencies to double the number of students and families served.
- Salary and benefits are adjusted to reflect current projections.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Changes	FY 20-21 Adopted
011040	REGULAR EMPLOYEES	PARAPROFESSIONAL	162,332	168,112	159,020	19,874	178,894
013040	OVERTIME	PARAPROFESSIONAL	883	2,281	3,800	(3,800)	-
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	-	1,302	-	-	-
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	72,542	80,624	80,952	(1,759)	79,193
028040	STATE ON BEHALF PAYMENT	PARAPROFESSIONAL	-	4,561	-	-	-
050000	OTHER PURCHASED SVCS.		-	266	-	-	-
061000	GENERAL SUPPLIES		7,841	7,495	8,538	(4,000)	4,538
<b>Total Expenditures</b>			<b>243,598</b>	<b>264,641</b>	<b>252,310</b>	<b>10,315</b>	<b>262,625</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		7.50	7.50	7.50	(0.34)	7.16
<b>FTE Totals</b>			<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	<b>(0.34)</b>	<b>7.16</b>



Program: GED Services and Testing  
 Program Budget Manager: Melissa Burkhardt-Shields  
 Division: Superintendent  
 Division Head: Michael Thomas

Program No.: 33400  
 Date: July 1, 2020

### Program Description:

The adult and family education program contracts with Pearson VUE to offer clients and community members the general education development (GED) test at the Roy J. Wasson Academic Campus.

### Explanation for Use of Funds and Significant Changes:

- General supplies cover day to day operation of the program.
- Regular FTE are no longer assigned to this program.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Changes	FY 20-21 Adopted
011040	REGULAR EMPLOYEES	PARAPROFESSIONAL	5,204	-	-	-	-
012040	TEMP. EMPLOYEES	PARAPROFESSIONAL	-	4,341	5,894	(519)	5,375
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	1,108	933	1,288	(87)	1,201
061000	GENERAL SUPPLIES		15	828	250	-	250
<b>Total Expenditures</b>			<b>6,327</b>	<b>6,102</b>	<b>7,432</b>	<b>(606)</b>	<b>6,826</b>

Program: Facility Rentals  
Program Budget Manager: Desiree Smith  
Division: Business Services  
Division Head: Glenn Gustafson

Program No.: 33500  
Date: July 1, 2020

### Program Description:

The purpose of this program is to manage and facilitate outside use of School District 11 facilities, which includes contracts for before- and after-school daycare.

This budget is zero-based with all funds expended covered by revenues generated. Annually, an average of \$500,000 is returned to the principals who use these funds at their discretion to enhance programs or needs in their schools that directly affect student achievement.

### Explanation for Use of Funds and Significant Changes:

- The net rental revenue distributed to schools is an additional source of funds, which can be utilized for various needs at the discretion of the school principal.
- The District-wide calendar program (FM Scheduler) is funded under this budget. This program facilitates both the intranet and internet school-based calendars.
- School incentive funds were increased to \$500,000 based on historical usage and projected rental activity for FY19/20.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Changes	FY 20-21 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	124,216	108,036	108,627	11,214	119,841
011050	REGULAR EMPLOYEES	CLERICAL	42,228	47,994	45,607	(46,821)	(1,214)
012050	TEMP. EMPLOYEES	CLERICAL	6,084	6,515	10,000	15,000	25,000
012060	TEMP. EMPLOYEES	CRAFTS & TRADES	-	6,981	-	-	-
013060	OVERTIME	CRAFTS & TRADES	103,127	95,881	107,278	722	108,000
015060	SUPPLEMENTAL PAY	CRAFTS & TRADES	23,289	18,027	14,171	(14,171)	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	39,520	37,808	38,198	12,793	50,991
020050	EMPLOYEE BENEFITS	CLERICAL	19,383	20,955	19,640	(16,424)	3,216
020060	EMPLOYEE BENEFITS	CRAFTS & TRADES	26,015	25,210	26,233	4,707	30,940
028030	STATE ON BEHALF PAYMEN	NON-TEACHER PROF.	-	2,971	-	-	-
028050	STATE ON BEHALF PAYMEN	CLERICAL	-	1,236	-	-	-
050000	OTHER PURCHASED SERVICES		8,626	8,626	10,700	(500)	10,200
055000	PRINTING		7,111	1,675	20,591	(19,741)	850
058300	MILEAGE		366	394	350	-	350
061000	GENERAL SUPPLIES		563	3,843	1,275	5,225	6,500
061100	LAMPS		5,001	5,986	-	3,000	3,000
073400	TECHNOLOGY EQUIPMENT		-	-	990	(490)	900
073500	NON-CAPITAL EQUIPMENT		-	-	990	(490)	500
084100	SCHOOL INCENTIVE FUNDS		-	-	500,000	(50,000)	450,000
086900	INDIRECT COSTS		10,318	10,318	10,318	2	10,320

#### Total Expenditures

415,847 402,456 913,978 (95,484) 819,394

#### Staff FTE:

NON-TEACHER PROFESSIONALS 2.00 2.00 2.00 - 2.00  
EDUCATION SUPPORT PROFESSIONALS 1.00 1.00 1.00 (1.00) -

#### FTE Totals

3.00 3.00 3.00 (1.00) 2.00

Program: Crossing Guard Services  
 Program Budget Manager: Kent Poe  
 Division: Business Services  
 Division Head: Glenn Gustafson

Program No.: 33910  
 Date: July 1, 2020

**Program Description:**

Colorado Springs School District 11 and the city of Colorado Springs maintain an inter-agency agreement for a school zone pedestrian safety program, which includes partial program funding.

**Explanation for Use of Funds and Significant Changes:**

- School District 11 is responsible for the hiring, fingerprinting, background investigations, and training of all crossing guards. Effective January 1, 2015, the city of Colorado Springs no longer approves crossing guard locations or changes, and has instructed that those decisions and determinations are at the discretion of the District. Currently, the District has 86 crossing guard positions assigned to 82 locations.
- Principals are responsible for the hiring and day-to-day supervision of the crossing guards.
- The Risk Management Department:
  - provides the initial and refresher training,
  - has overall administrative responsibility for the program and serves as the liaison to the city's traffic engineering department, and
  - provides the required safety equipment, assists to resolve problems or concerns related to crossing situations as identified by schools, parents, or community members.
- The city of Colorado Springs provides partial program funding (59.6 percent) with the remaining costs borne by the District, to include a modest general supplies budget.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Changes	FY 20-21 Adopted
012050	TEMP. EMPLOYEES	CLERICAL	249,739	254,984	324,564	(22,719)	301,845
020050	EMPLOYEE BENEFITS	CLERICAL	52,154	54,008	70,106	(4,907)	65,199
061000	GENERAL SUPPLIES		867	948	1,500	(750)	750
<b>Total Expenditures</b>			<b>302,760</b>	<b>309,940</b>	<b>396,170</b>	<b>(28,376)</b>	<b>367,794</b>

Program: Adult Basic Education  
Program Budget Manager: Melissa Burkhardt-Shields  
Division: Superintendent  
Division Head: Michael Thomas

Program No.: 34100  
Date: July 1, 2020

### Program Description:

The adult and family education program was formerly a proprietary fund, recorded as an enterprise fund. Beginning with FY14/15 the fund was discontinued but the program continues in the general fund. Budget is located in 33400, GED Services and Testing and 34100 Adult Basic Education with supervision still found in existing program 22330.

The adult and family education program charges tuition to students who attend the program who are over the age of 21 years. This program is made up of funds collected from students and is part of the Adult Education Family Literacy Act (AEFLA) budget. The funds in this account can only be spent on expenditures allowed under the Adult Education Family Literacy Act grant.

### Explanation for Use of Funds and Significant Changes:

- Salaries and benefits pay teachers and para-professionals supporting AEFLA funded classes.
- Professional development is also funded in the travel and registration line item.
- Temporary workers take care of the office and classroom support for the program.
- The textbooks and travel line items support these employees and these classes.
- Budget is increased due to removal of grants fund subsidy.
- Addition of regular teacher
- FTE is due to removal of grants fund subsidy.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Changes	FY 20-21 Adopted
011020	1	TEACHERS	19,282	114,063	117,143	(4,433)	112,710
011040	REGULAR EMPLOYEES	PARAPROFESSIONAL	10,552	-	-	-	-
011050	REGULAR EMPLOYEES	CLERICAL	-	-	-	-	-
012020	TEMP. EMPLOYEES	TEACHERS	22,834	6,095	22,749	(22,749)	-
015020	SUPPLEMENTAL PAY	TEACHERS	2,922	21,974	7,274	(6,274)	1,000
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	1,365	244	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	2,054	4,049	4,500	(1,000)	3,500
020020	EMPLOYEE BENEFITS	TEACHERS	9,596	37,390	40,440	(4,652)	35,788
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	2,554	52	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL	424	847	985	(203)	782
028020	STATE ON BEHALF PAYMENT	TEACHERS	-	2,088	-	-	-
050000	OTHER PURCHASED SERVICES		631	1,926	1,500	-	1,500
055000	PRINTING		220	1,314	1,000	(150)	850
058000	TRAVEL & REGISTRATION		-	583	3,292	(1,265)	2,027
058300	MILEAGE		541	472	1,000	(400)	600
061000	GENERAL SUPPLIES		2,059	4,584	6,000	(2,000)	4,000
061700	GRADUATION SUPPLIES		-	1,203	-	-	1,500
064200	TEXTBOOKS		4,343	2,177	4,000	-	4,000
073400	TECHNOLOGY EQUIPMENT		-	1,457	-	-	-
073500	NON-CAPITAL EQUIPMENT		3,747	4,293	4,000	(2,500)	1,500
081000	DUES & MEMBERSHIP FEES		344	442	250	(50)	200
085700	INTERNAL DIST CLAIM EXP		-	(734)	-	-	-
<b>Total Expenditures</b>			<b>83,468</b>	<b>204,519</b>	<b>214,133</b>	<b>(45,676)</b>	<b>169,957</b>
<b>Staff FTE:</b>							
	TEACHERS		-	1.15	1.75	0.03	1.78
<b>FTE Totals</b>			<b>-</b>	<b>1.15</b>	<b>1.75</b>	<b>0.03</b>	<b>1.78</b>

Program: Contingency Reserve  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: Glenn Gustafson

Program No.: 91000  
Date: July 1, 2020

**Program Description:**

The contingency reserve is an undesignated use of resources. Any uses of the contingency reserve should only be approved for one-time expenditures since there is no guarantee of funds availability in the following year.

**Explanation for Use of Funds and Significant Changes:**

- The balance in this account is only available for transfer to other program accounts. No actual spending is recorded in this account.
- The contingency reserve is an undesignated allocation of resources, which may be used at the Board of Education's discretion. The reserve is set aside to address issues that are not anticipated when the Board initially adopts the budget. Such issues might include funding for emergency maintenance needs, response to unexpected situations created by a legal mandate, or addressing the need for additional classroom teachers due to higher than expected enrollments.
- Board policy provides authority to the Superintendent to approve transfers from this account up to \$100,000 per occurrence and the Chief Financial Officer up to \$50,000 per occurrence. The aggregate of all transfers approved by the Superintendent or designee during any fiscal year may not exceed 25 percent of the total amount budgeted in this account without prior approval of the school board.
- Funds totaling \$800,000 are assigned to be used to implement the District's strategic plan.
- An assignment of \$500,000 is set aside for a time sheet system.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
084000	Unassigned		-	-	25,786,754	(2,959,199)	22,827,555
084000	Assigned for Strategic Plan		-	-	800,000	(800,000)	-
084000	Assigned for Time Sheet System		-	-	500,000	(357,500)	142,500
<b>Total Expenditures</b>			-	-	<b>27,086,754</b>	<b>(4,116,699)</b>	<b>22,970,055</b>

Program: District Emergency Reserve  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: Glenn Gustafson

Program No.: 93100  
Date: July 1, 2020

**Program Description:**

State statute requires that the District will establish a restricted fund balance in the general fund for the budget year for an amount equal to at least three percent of the amount budgeted to the general fund.

**Explanation for Use of Funds and Significant Changes:**

- The District's emergency reserve will be reported through the automated data exchange financial submissions as a restricted fund balance within the fund accounting statement for the general fund.
- The District's emergency reserve is calculated based on three percent of the general fund budget and not on the District's fiscal year spending.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
084000	Restricted - 3%		-	-	5,307,087	-	5,307,087
Total Expenditures			-	-	5,307,087	-	5,307,087

Program: Reserves for Multiple Year Obligations  
 Program Budget Manager: Laura Hronik  
 Division: Business Services  
 Division Head: Glenn Gustafson

Program No.: 93200  
 Date: July 1, 2020

**Program Description:**

This program accounts for the District's multiple fiscal year obligation pledging reserve in accordance with Amendment One (Article X, Section 20 of the Colorado constitution).

**Explanation for Use of Funds and Significant Changes:**

- Amendment One also requires the irrevocable pledging for all future multiple fiscal year direct or indirect debt or financial obligations.
- A restricted reserve amount of \$135,000 is set aside for the superintendent's contract when it comes up for renewal. Being a multi-year contract requires a restriction of fund balance.

<b>Acct #</b>	<b>Object</b>	<b>Job Class</b>	<b>FY17-18 Actual</b>	<b>FY 18-19 Actual</b>	<b>FY 19-20 Mid-Year</b>	<b>Change</b>	<b>FY 20-21 Adopted</b>
084000	Restricted - Multi-Year Obligations		-	-	135,000	1,000,000	1,135,000
<b>Total Expenditures</b>			<b>-</b>	<b>-</b>	<b>135,000</b>	<b>1,000,000</b>	<b>1,135,000</b>

Program: Encumbrance Reserve  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: Glenn Gustafson

Program No.: 94000  
Date: July 1, 2020

**Program Description:**

This account is used to aggregate purchase obligations, which have not been fulfilled by the end of the fiscal year.

**Explanation for Use of Funds and Significant Changes:**

- Orders placed by the District for the purchase of goods and construction work services are often not received by June 30, the last day of the District's fiscal year. In accordance with state law and generally accepted accounting principles (GAAP), any purchase request or contractual agreement on construction work, which has not been received or completed, may carryover into the following fiscal year. The purchase order carryover amount will be adjusted to actual during the mid-year budget update process. Any difference between the estimated amount and the actual amount will be adjusted directly to the free fund balance amount.
- The budgeted encumbrance reserve will ultimately be allocated to the individual accounts where purchase requests or contractual agreements were originally recorded.
- Other than services for construction work, purchase orders will have a completion date of June 30.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
084000	CONTINGENCY		-	-	1,440,000	(455,278)	984,722
Total Expenditures			-	-	1,440,000	(455,278)	984,722



Program: Unanticipated Revenue  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: Glenn Gustafson

Program No.: 99000  
Date: July 1, 2020

**Program Description:**

This program is used as a transfer account when new unanticipated revenues become available during the year. No actual spending is recorded in this account.

**Explanation for Use of Funds and Significant Changes:**

- Unexpected revenue becomes available to the District usually when new programs are developed that also generate revenue. For example, a new summer school program that is fee-based or additional unanticipated full-day kindergarten revenues. This account provides the appropriation authority for any unexpected revenue received during the year. If unexpected revenues exceed this amount, it may be necessary for the Board of Education to approve a supplemental budget.

Acct #	Object	Job Class	FY17-18 Actual	FY 18-19 Actual	FY 19-20 Mid-Year	Change	FY 20-21 Adopted
084000	CONTINGENCY		-	-	150,000	-	150,000
Total Expenditures			-	-	150,000	-	150,000



**RISK MANAGEMENT**

**PROGRAM FUND**

BUDGET ADMINISTRATOR:	Kent Poe	FUND:	Risk Management Fund
DIVISION HEAD:	Glenn Gustafson	DATE:	June 24, 2020

### RISK MANAGEMENT FUND

Revenues to support risk management originate from three sources as described below:

1. Allocation of state equalization funding is the primary source of funding for risk management. For FY2020-21, state equalization funding is estimated at \$2,916,000. This funding provides most of the revenue supporting workers' compensation, general liability, professional liability, errors and omissions (E&O), other insurance programs (property, auto liability, bus liability, crime, excess workers' compensation, etc.), administration, and safety.
2. Charges to other funds are recognized as expenditures to support risk management programs. The charges are as follows:

a. Food Services Fund *	\$113,748
b. Production Printing Fund	6,877
c. General Fund:	
Athletics	29,175
Transportation	<u>209,311</u>
Total	<u>\$359,111</u>

Expenditure offset amounts are determined using insurance underwriting principles that account for negotiated insurance costs, historical and actuarially projected claims, risk exposures, safety, and administrative costs.

\*The FY2020-21 food services charge was calculated but not applied. However, it is included in the general fund transfer total.

3. Interest earned, estimated to be \$43,803 on reserves and transfers of monies collected in advance, provide a third source of revenue.

Reserves have been established for certain programs within the fund and serve to manage the financial stability for the portions of the various risk programs for which the District is self-funded as follows:

1. Claim reserves fund risk management open claims.
2. Incurred but not reported (IBNR) and margin reserves are industry-accepted reserves used to fund claims not yet reported, along with expected increases in claim development. The following percentages of estimated claims are used to establish IBNR and margin reserves:

a. Workers' Compensation	17.15 percent
b. General Liability	41.15 percent
c. Professional Liability (E&O)	11.00 percent
d. Other Insurance (includes property)	33.00 percent

No change to FTE.

FULL TIME POSITIONS	FY2017-18 AUTHORIZED	FY2018-19 AUTHORIZED	FY2019-20 MID-YEAR	CHANGE	FY2020-21 ADOPTED
Administrative	0.30	0.30	0.30	0.00	0.30
Professional	4.60	4.60	4.60	0.00	4.60
ESP	1.00	1.00	1.00	0.00	1.00
TOTAL FTE	5.90	5.90	5.90	0.00	5.90

**Colorado Springs School District 11**  
**RISK MANAGEMENT FUND**  
**Schedule of Revenues, Expenditures, and Fund Balances**  
**Adopted FY2020-21**

	Actual			Budget		
	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Mid-Year	Change	2020-21 Adopted
<b>Beginning Fund Balance:</b>						
<b>Assigned for Future Claims</b>	\$1,498,574	\$2,364,107	\$ 2,618,118	\$3,105,515	\$ 1,072,964	\$ 4,178,479
<b>Prepaid Insurance</b>	12,500	12,500	12,500	12,500	-	12,500
<b>Adjusted Beginning Fund Balance</b>	<b>\$1,511,074</b>	<b>\$2,376,607</b>	<b>\$ 2,630,618</b>	<b>\$3,118,015</b>	<b>\$ 1,072,964</b>	<b>\$ 4,190,979</b>
<b>Revenues</b>						
Claims and Subrogation Recoveries	1,072,565	628,700	520,038	715,000	(647,644)	67,356
Charter School Buybacks	21,035	21,035	30,105	39,135	(1,920)	37,215
<b>Total Revenues</b>	<b>1,093,600</b>	<b>649,735</b>	<b>550,143</b>	<b>754,135</b>	<b>(649,564)</b>	<b>104,571</b>
<b>Other Financing Sources (Uses)</b>						
Investment Income	17,436	30,641	68,922	55,400	(11,597)	43,803
Transfers In - 2017 MLO	-	3,797	4,633	4,633	-	4,633
Transfers In - General Fund - Food Service	105,573	107,341	126,150	109,063	4,685	113,748
Transfers In - General Fund	2,501,207	2,475,008	2,416,000	2,916,000	-	2,916,000
<b>Total Other Financing Sources (Uses)</b>	<b>2,624,216</b>	<b>2,616,787</b>	<b>2,615,705</b>	<b>3,085,096</b>	<b>(6,912)</b>	<b>3,078,184</b>
<b>Total Resources Available</b>	<b>5,228,890</b>	<b>5,643,129</b>	<b>5,796,466</b>	<b>6,957,246</b>	<b>416,488</b>	<b>7,373,734</b>
<b>Expenditures</b>						
Workers Compensation	1,352,648	1,358,872	1,227,981	1,946,496	101,463	2,047,959
Work Comp Funds Reimbursement	(83,617)	(82,672)	(30,632)	(41,462)	(19,030)	(60,492)
General Liability	612,226	171,863	199,147	565,114	15,448	580,562
Gen'l Liab Funds Reimbursement	(17,107)	(17,107)	(9,493)	(9,290)	(794)	(10,084)
Errors & Omissions	77,701	76,810	74,974	251,224	57,470	308,694
E&O Funds Reimbursement	(5,611)	(5,611)	(4,409)	(4,414)	(376)	(4,790)
Other Insurances	908,065	1,486,988	1,238,266	1,932,667	294,249	2,226,916
Other Funds Reimbursement	(154,347)	(154,347)	(114,669)	(133,543)	(36,454)	(169,997)
Safety	162,325	177,715	97,286	662,224	(24,115)	638,109
Reserves	-	-	-	1,788,230	28,626	1,816,856
<b>Total Expenditures</b>	<b>2,852,283</b>	<b>3,012,511</b>	<b>2,678,451</b>	<b>6,957,246</b>	<b>416,488</b>	<b>7,373,734</b>
<b>Fund Balance End of Year</b>	<b>\$2,376,607</b>	<b>\$2,630,618</b>	<b>\$ 3,118,015</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Fund Appropriation**

Total Revenues	\$ 754,135	\$ (649,564)	\$ 104,571
Other Financing Sources (Uses)	3,085,096	(6,912)	3,078,184
Beginning Fund Balance	3,118,015	1,072,964	4,190,979
<b>Total Appropriation</b>	<b>\$6,957,246</b>	<b>\$ 416,488</b>	<b>\$ 7,373,734</b>

**RISK MANAGEMENT FUND**  
**Supplemental Schedule of Revenues, Expenditures, and Fund Balance**  
**ADOPTED BUDGET**  
**FY2020-21**

	28520 WORKERS COMP	28530 GENERAL LIABILITY	28540 ERRORS & OMISSIONS	28560 OTHER* INSURANCE	28550 SAFETY	TOTAL
<b>BEGINNING FUND BALANCE ASSIGNED</b>	1,494,471	428,969	228,520	1,546,695	479,824	4,178,479
Prepaid Insurance	12,500	-	-	-	-	12,500
<b>Assigned for Future Claims</b>	1,506,971	428,969	228,520	1,546,695	479,824	4,190,979
% of total w/o subrogation	35.8%	10.3%	5.5%	37.0%	11.5%	100%

<b>REVENUES</b>						
Subrogation Recovery	45,884	-	-	21,472	-	67,356
Charter School Buybacks	-	-	-	37,215	-	37,215
Earnings on Investments	7,856	2,164	2,583	31,200	-	43,803
Transfers In - 2017 MLO	4,633	-	-	-	-	4,633
Transfer from General Fund to cover FNS	77,643	12,558	5,965	17,582	-	113,748
Transfer from General Fund	1,042,934	299,361	159,475	1,079,379	334,851	2,916,000
<b>Total Revenue</b>	<b>1,178,950</b>	<b>314,083</b>	<b>168,023</b>	<b>1,186,848</b>	<b>334,851</b>	<b>3,182,755</b>
Percent expense allocated	35.8%	10.3%	5.5%	37.0%	11.5%	100.0%

<b>TOTAL REVENUE and BEGINNING FUND BALANCE</b>	<b>2,685,920</b>	<b>743,052</b>	<b>396,543</b>	<b>2,733,542</b>	<b>814,675</b>	<b>7,373,734</b>
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<b>EXPENDITURES</b>						
Claims Payments	1,400,001	346,386	150,000	1,143,231	-	3,039,618
Claims Administration, Premiums, IBNR:						
Premium Payments	241,972	152,746	65,566	853,395	-	1,313,679
Insurance Recoveries:						
Prior Year Claim Reserves	-	-	-	-	-	-
Administration Total	241,972	152,746	65,566	853,395	-	1,313,679

**Fund Administration:**

Salaries	146,875	23,081	16,300	91,047	129,540	406,843
Employee Benefits	45,878	8,044	5,623	33,993	39,869	133,407
Purchased Services	121,188	250	1,000	1,250	62,000	185,688
Legal Expenses	72,000	50,055	70,205	102,000	-	294,260
<i>Contra Account for Offset of Revenue:</i>						
Athletics - Risk Premiums	(17,523)	(3,996)	(1,898)	(5,758)	-	(29,175)
Transportation - Risk Premiums	(41,774)	(5,480)	(2,603)	(159,455)	-	(209,311)
Production Printing - Risk Premiums	(1,194)	(609)	(289)	(4,785)	-	(6,877)
Print/Staff Dev	4,465	-	-	1,000	-	5,465
Supplies & Materials	13,920	-	-	1,000	406,200	421,120
Equipment	-	-	-	-	-	-
Dues/Memberships	1,660	-	-	-	500	2,160
<b>Fund Administration Subtotal</b>	<b>345,494</b>	<b>71,346</b>	<b>88,338</b>	<b>60,293</b>	<b>638,109</b>	<b>1,203,581</b>

<b>Total Expenditures</b>	<b>1,987,467</b>	<b>570,478</b>	<b>303,904</b>	<b>2,056,919</b>	<b>638,109</b>	<b>5,556,878</b>
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Appropriated Reserves:						
Contingency	698,453	172,575	92,639	676,623	176,566	1,816,856

<b>TOTAL APPROPRIATION</b>	<b>2,685,920</b>	<b>743,053</b>	<b>396,543</b>	<b>2,733,542</b>	<b>814,675</b>	<b>7,373,734</b>
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**LIABILITIES**

Claim Case Liabilities	(1,195,050)	(245,403)	(135,135)	(857,449)	-	(2,433,037)
Margin/IBNR Liability**	(204,951)	(100,983)	(14,865)	(285,788)	-	(606,587)

<b>TOTAL LIABILITIES</b>	<b>\$ (1,400,001)</b>	<b>\$ (346,386)</b>	<b>\$ (150,000)</b>	<b>\$ (1,143,237)</b>	<b>\$ -</b>	<b>\$ (3,039,624)</b>
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\*other includes property, vehicle and other

**PRESCHOOL  
PROGRAM FUND**

BUDGET ADMINISTRATOR: Kathy Howell

FUND: Preschool Program Fund

DIVISION HEAD: David Engstrom

DATE: May 29, 2020

**COLORADO PRESCHOOL PROGRAM  
(FORMERLY COLORADO PRESCHOOL KINDERGARTEN PROGRAM)**

The Colorado Preschool and Kindergarten Program (CPKP) was enacted by the general assembly as part of the Public School Finance Act of 1988 to serve children who lack overall learning readiness due to family risk factors, who are in need of language development or social development, or who are receiving aid as neglected or dependent children. These indicators predict children are more likely to need special services in later years and eventually to drop out of school if intervention is not provided.

State mandates, beginning in FY01/02, require specific accounting for the Colorado Preschool Program (CPP). This is a designated purpose fund and may only be used to support preschool children in CPP. The fund is supported by state per pupil operating revenue.

**Preschool**

For 2020-21, the total number of half time slots allocated is anticipated to be 1014. This is 826 CPP slots and 188 ECARES slots. The extra ECARE slots were received in 2019-20 due to a conversion of full-day kindergarten slots into ECARE slots. For this next school year, 220 of these slots will be allocated to community providers, including Head Start. The reduction is due to the canceling of a contract by a vendor. The district will now operate the program at Wilson Elementary which was formerly operated by Head Start. The CPP fund will receive .5 per pupil revenue of the District as it is a half-day program. Any flat funding or decreases in PPR will also be seen in this fund. The District chose to go to a single offer system for vendors going forward in 2018-19. One vendor rate was established for CPP students served in the buildings and another for CPP children served off-site. The District also provides in-kind contributions of oversight, materials, free rent, professional development, family involvement funds, field trip, and ESP/certified/administrative FTE to our vendors.

Typically, the preschoolers attend school four days a week for two and three-quarter hours. If social distancing measure are in place the program will follow the plan that the district does. The plan will be a hybrid model to start but believe it can serve the same number of students. For 2020-21, there will be 774 CPP pupils attending in 34 district-operated classrooms. There are 70 pupils attending one of the five preschool programs operated by Head Start and housed in District 11 sites. Nine schools now have two preschools in their buildings. In addition, there are 150 pupils attending a preschool program managed by community vendors and housed in five private preschool sites. Head Start programs are operated by Community Partnership for Child Development. The program is operated as one half-day CPP eligible children and one half day Head Start eligible children. The off-site community vendors include Junior Academy, Small Wonders, Ruth Washburn and Early Connections at Rio and Antlers.

Beginning in 2010-11, the District split teacher costs between the CPP fund and the general fund special education early childhood program, and federal grants, with 70 percent of the costs in the CPP fund. This split was based on the total number of slots needed for the year for students in special education. For 2020-21 the District will continue the 70 percent of teacher costs charged to CPP. There will then be 24 teachers funded in CPP for 2020-21. There are two aides in each



district preschool class. One aide is charged to the CPP fund and the other aide is charged to the general fund special education early childhood program.

### **Preschool Supervision**

For 2020-21, the preschool program will be managed by one professional employee, 4.0 teachers on special assignment (TOSA) FTE, and 1.81 office staff. The duties of this staff include evaluating the programs for compliance with the Department of Human Services' child care rules, as well as fire and health regulations. In addition, staff monitors classrooms for quality as is mandated in CPP legislation. This monitoring and technical assistance is required by CPP and occurs in all district classrooms, as well as partner site classrooms. The program is also required to release a request for proposal (RFP) every other year to determine if new partner child care sites are interested in participating. The RFP was released again, as per state statute, in 2019-20. No new providers applied. Progress of all students is also monitored and evaluated under preschool supervision through the CDE mandated Teaching Strategies Gold assessment system.

The staff FTE for all CPP programs is shown in the following tables:

#### **Preschool (project 3141):**

FULL TIME POSITIONS	FY2017-18 AUTHORIZED	FY2018-19 AUTHORIZED	FY2019-20 MID-YEAR	CHANGE	FY2020-21 PROPOSED
Teacher	17.00	19.00	23.00	1.00	24.00
ESP	19.44	21.87	26.73	.81	27.54
TOTAL FTE	36.44	40.87	49.73	1.81	51.54

#### **Supervision:**

FULL TIME POSITIONS	FY2017-18 AUTHORIZED	FY2018-19 AUTHORIZED	FY2019-20 MID-YEAR	CHANGE	FY2019-20 PROPOSED
Professional	1.00	1.00	1.00	0.00	1.00
Teacher (TOSA)	2.50	2.50	4.00	0.00	4.00
ESP	1.81	1.81	1.81	0.00	1.81
TOTAL FTE	5.31	5.31	5.81	0.00	6.81

#### **Total:**

FULL TIME POSITIONS	FY2017-18 AUTHORIZED	FY2018-19 AUTHORIZED	FY2019-20 MID-YEAR	CHANGE	FY2019-20 PROPOSED
Professional	1.00	1.00	1.00	0.00	1.00
Teacher	17.00	19.00	19.00	1.00	24.00
Teacher (TOSA)	2.50	3.00	4.00	0.00	4.00
ESP	21.25	23.68	23.68	.81	29.35
TOTAL FTE	41.75	46.68	46.68	1.81	58.35

**Colorado Springs School District 11**  
**PRESCHOOL FUND**  
**Schedule of Revenues, Expenditures, and Fund Balance**  
**Adopted FY2020-21**

	Actual			Budget		
	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Mid-Year	Change	2020-21 Adopted
<b>Beginning Fund Balance</b>	<b>\$ 523,610</b>	<b>\$ 540,886</b>	<b>\$ 443,734</b>	<b>\$ 299,937</b>	<b>\$ -</b>	<b>\$ 299,937</b>
<b>Revenues</b>						
CPP Allocation from General Fund	3,104,721	3,109,166	3,416,663	4,061,468	(196,988)	3,864,480
Transfer from 2017 MLO	-	99,761	100,934	100,934	-	100,934
<b>Total Resources Available</b>	<b>3,628,331</b>	<b>3,749,813</b>	<b>3,961,331</b>	<b>4,462,339</b>	<b>(196,988)</b>	<b>4,265,351</b>
<b>Instructional Expenditures:</b>						
<b>Preschool Expenditures:</b>						
Teacher Salaries	723,517	794,937	922,942	1,098,748	49,667	1,148,415
Teacher Aides Salaries	293,666	363,425	426,365	546,584	17,543	564,127
Temp Teacher Salaries	5,123	8,717	13,268	18,100	-	18,100
Teacher Benefits	240,157	259,108	288,334	369,492	27,645	397,137
Teacher Aides Benefits	142,334	163,195	215,501	266,863	(8,019)	258,844
Contracted Child Services	919,457	888,870	841,637	703,732	-	703,732
Field Trips	6,516	7,273	6,554	15,000	-	15,000
General Instructional Supplies	153,507	192,006	269,877	183,374	-	183,374
Equipment	12,720	5,243	4,663	-	-	-
<b>Administration Expenditures:</b>						
Teacher Salaries	153,342	168,633	177,156	217,006	2,195	219,201
Non-Teacher Professional Salaries	85,655	91,756	100,411	95,212	-	95,212
ESP Salaries	48,155	50,985	52,440	44,637	-	44,637
Teacher Benefits	50,425	52,346	66,180	92,986	8,457	101,443
Non-Teacher Professional Benefits	26,865	28,443	26,518	25,745	1,222	26,967
ESP Benefits	19,116	16,383	15,581	10,350	5,421	15,771
Copier Maintenance	-	-	-	700	-	700
Other Purchased Services	26,789	22,436	41,630	48,503	-	48,503
Printing	3,086	3,606	6,549	4,300	-	4,300
Travel & Registration	17,409	21,772	26,924	55,111	-	55,111
Mileage	2,623	2,333	2,159	6,500	-	6,500
General Supplies	13,565	21,194	33,207	25,400	-	25,400
Indirect Costs	143,418	143,418	123,498	127,234	-	127,234
Contingency	-	-	-	506,762	(301,119)	205,643
<b>Total Expenditures</b>	<b>3,087,445</b>	<b>3,306,079</b>	<b>3,661,394</b>	<b>4,462,339</b>	<b>(196,988)</b>	<b>4,265,351</b>
<b>Fund Balances, End of Year</b>	<b>\$ 540,886</b>	<b>\$ 443,734</b>	<b>\$ 299,937</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Appropriation</b>				<b>4,462,339</b>	<b>(196,988)</b>	<b>4,265,351</b>
<b>Staff FTE:</b>						
Non-Teacher Professionals				1.00	-	1.00
Teacher (TOSA)				4.00	-	4.00
Teachers				23.00	1.00	24.00
Education Support Staff				28.54	0.81	29.35
<b>Total FTE</b>				<b>56.54</b>	<b>1.81</b>	<b>58.35</b>

**Colorado Springs School District 11  
SPECIAL REVENUE FUNDS**

**Combining Schedule of Revenues, Expenditures by Program, and Fund Balance/Carryover  
FY2020-21**

	21 Food Service Fund	22 Designated Grant Fund	23 Student Activities Fund	26 Other Special Revenue Fund	27 Mill Levy Override Fund	Special Revenue Funds
<b>Beginning Fund Balances</b>	<b>\$ 3,252,693</b>	<b>\$ -0-</b>	<b>\$ 2,019,410</b>	<b>\$ 121,395</b>	<b>\$ 38,568,642</b>	<b>\$ 43,962,140</b>
<b>Total Fund Balance</b>	<b>3,252,693</b>	<b>-</b>	<b>2,019,410</b>	<b>121,395</b>	<b>38,568,642</b>	<b>43,962,140</b>
<b>Revenues</b>						
Local Sources	2,250,211	1,158,005	4,170,000	50,000	71,447,823	79,076,039
State Sources	190,056	6,596,809	-	-	-	6,786,865
Federal Sources	8,613,403	44,244,434	-	-	-	52,857,837
<b>Total Revenues</b>	<b>11,053,670</b>	<b>51,999,248</b>	<b>4,170,000</b>	<b>50,000</b>	<b>71,447,823</b>	<b>138,720,741</b>
<b>Other Financing Sources (Uses)</b>						
Investment Income	30,000	-	-	-	-	30,000
Transfers In	579,008	-	-	-	-	579,008
Transfers (Out)	-	-	-	-	(63,313,792)	(63,313,792)
<b>Total Other Financing Sources (Uses)</b>	<b>609,008</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(63,313,792)</b>	<b>(62,704,784)</b>
<b>Total Resources Available</b>	<b>14,915,371</b>	<b>51,999,248</b>	<b>6,189,410</b>	<b>171,395</b>	<b>46,702,673</b>	<b>119,978,097</b>
<b>Expenditures</b>						
Instruction Services	-	22,633,402	-	-	-	22,633,402
Pupil Services	-	26,295,213	6,189,410	171,395	-	32,656,018
General and Business Administration	-	235,900	-	-	180,000	415,900
Operation & Maintenance	528,218	745,164	-	-	-	1,273,382
Food Services	11,096,772	-	-	-	-	11,096,772
Community and Other Services	-	883,569	-	-	-	883,569
Capital Projects	-	1,206,000	-	-	-	1,206,000
<b>Total Expenditures &amp; Reserves</b>	<b>11,624,990</b>	<b>51,999,248</b>	<b>6,189,410</b>	<b>171,395</b>	<b>180,000</b>	<b>70,165,043</b>
<b>Fund Balances, End of Year</b>	<b>\$ 3,290,381</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ 46,522,673</b>	<b>\$ 49,813,054</b>
<b>Total Appropriation</b>	<b>\$ 14,915,371</b>	<b>\$ 51,999,248</b>	<b>\$ 6,189,410</b>	<b>\$ 171,395</b>	<b>\$ 46,702,673</b>	<b>\$ 119,978,097</b>



BUDGET ADMINISTRATOR:	Kent Wehri	FUND: Food Service Fund
DIVISION HEAD:	Glenn Gustafson	DATE: June 24, 2020

### FOOD SERVICE FUND

The food service fund provides complete food services for District 11, which includes National School Lunch Program (NSLP), National School Breakfast Program (NSBP), After-School Snack Program, Summer Food Service Program (SFSP), Child and Adult Care Food Program (CACFP) supper service, and catering for school and District 11 functions. The District's food service fund is a revenue-based budget operating on a profit and loss format. The food service fund is a special revenue fund. An internal District 11 leadership team manages the fund and overall program. All products and services are delivered through the use of District 11 resources and produced in kitchens throughout the District.

The 2020-2021 revenue budget projections are based on the following statistics:

- Operating days = 167 elementary, 170 middle school/high school (after three snow days)
- 12,127 lunches per day
- 6,852 breakfasts per day
- \$5,474 a la carte sales per day (including catering, charter and contract sales, and student/adult a la carte)
- Additional revenue sources include the break-even summer food service and after school snack and supper programs

The revenue and expenditure mix for District 11 Food and Nutrition Services consists of the following:

Revenue	Revenue	% of Revenue
Federal Reimbursement	\$ 7,909,043	68%
State Reimbursement	190,056	1.6%
Sales – Students/Adults	1,790,923	15.4%
Federal – Commodities	704,360	6.1%
Sales – Catering/Contract Income	432,289	3.7%
Interest Income	30,000	0.3%
Misc/Other Revenue	27,000	0.2%
General Fund Operating Transfer In	-	0.0%
Mill Levy Override	541,325	4.7%
<b>TOTAL</b>	<b>\$11,624,995</b>	<b>100.0%</b>

Expenses	Expense	% of Revenue
Cost of Food and Supplies	\$ 4,830,302	41.6%
Salaries and Benefits (Management and Hourly)	5,962,857	51.3%
Purchased Services, Equip. Maintenance, Small Equip., Utilities, Other	303,617	2.6%
Indirect Costs	528,218	4.5%
<b>TOTAL</b>	<b>\$11,624,994</b>	<b>100.0%</b>

DEPARTMENT POSITIONS <i>Please see note below.</i>	FY2017-18 AUTHORIZED	FY2018-19 AUTHORIZED	FY2019-20 AUTHORIZED	FY2020-21 PROPOSED	CHANGE
Administrative/Prof (District 11)	5.00	4.15	4.15	3.8	-0.35
ESP (FTE $\geq$ 4 and $<$ 6 hours)	115.29	114.19	114.19	99.56	-14.63
ESP (FTE of $\geq$ 6 hours)	90.88	91.35	91.35	100	8.65
<b>TOTAL FTE</b>	<b>211.17</b>	<b>209.69</b>	<b>209.69</b>	<b>213.53</b>	<b>0.00</b>

*Note: Not included in the calculation above are the employees working less than four hours per day. These people are not assigned FTE through the personnel system.*

Food Services Headcount Department Positions	FY2017-18 AUTHORIZED	FY2018-19 AUTHORIZED	FY2019-20 AUTHORIZED	FY2020-21 PROPOSED	CHANGE
Administrative/Professional Positions	5.00	5.00	5.00	4.00	-1.00
ESP Positions	318.00	354.00	354.00	354.00	0.00
<b>TOTAL DISTRICT HEADCOUNT</b>	<b>323.00</b>	<b>359.00</b>	<b>359.00</b>	<b>359.0</b>	<b>0.00</b>

**Colorado Springs School District 11**  
**FOOD SERVICE FUND**  
**Schedule of Revenues, Expenditures, and Fund Balances**  
**Adopted FY2020-21**

	Actual			Budget		
	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Mid-Year	Change	2020-21 Adopted
<b>Beginning Fund Balance</b>	<b>\$ 2,696,803</b>	<b>\$ 3,083,755</b>	<b>\$ 3,120,239</b>	<b>\$ 3,215,008</b>	<b>\$ 37,685</b>	<b>\$ 3,252,693</b>
<b>Revenues</b>						
Food Sales	1,976,200	2,173,743	1,310,359	2,039,049	184,162	2,223,211
Federal Reimbursement	8,037,835	8,040,298	8,474,308	7,243,021	666,022	7,909,043
State Reimbursement	194,841	196,644	213,903	166,853	23,203	190,056
Commodity Contributions	730,537	838,385	869,303	720,519	(16,159)	704,360
Advertising/Commissions/Rebates	53,919	59,867	44,664	5,000	22,000	27,000
<b>Total Revenues</b>	<b>10,993,332</b>	<b>11,308,937</b>	<b>10,912,537</b>	<b>10,174,442</b>	<b>879,228</b>	<b>11,053,670</b>
<b>Other Financing Sources</b>						
Transfer from General Fund	117,000	288,531	-	-	-	-
Investment Income	10,291	22,803	40,272	30,000	-	30,000
Transfer - 2017 MLO	-	444,346	489,008	489,008	-	489,008
Transfer - 2000 MLO	90,000	90,000	90,000	90,000	-	90,000
<b>Total Other Financing Sources</b>	<b>217,291</b>	<b>845,680</b>	<b>619,280</b>	<b>609,008</b>	<b>-</b>	<b>609,008</b>
<b>Total Resources Available</b>	<b>13,907,426</b>	<b>15,238,372</b>	<b>14,652,056</b>	<b>13,998,458</b>	<b>916,913</b>	<b>14,915,371</b>
<b>Expenditures</b>						
Admin./Prof. Salaries	332,623	279,007	293,853	279,332	-	279,332
Classified Salaries	3,502,605	4,254,328	4,377,952	4,001,352	179,341	4,180,693
Admin./Prof. Benefits	105,161	84,686	88,331	92,558	-	92,558
Other Employee Benefits	1,003,284	1,164,837	1,205,217	1,294,560	115,712	1,410,272
Food Supplies/Materials	4,964,658	5,078,117	4,635,791	4,383,274	493,138	4,876,412
Equipment Maintenance	91,526	112,616	52,097	46,159	7,603	53,762
Purchased Services	175,468	188,670	192,921	93,934	41,882	135,816
Indirect Cost	528,218	850,823	528,218	528,218	-	528,218
Capital Outlay/Depreciation	120,128	105,049	62,668	26,378	41,549	67,927
<b>Total Expenditures</b>	<b>10,823,671</b>	<b>12,118,133</b>	<b>11,437,048</b>	<b>10,745,765</b>	<b>879,225</b>	<b>11,624,990</b>
<b>Fund Balance, End of Year</b>	<b>\$ 3,083,755</b>	<b>\$ 3,120,239</b>	<b>\$ 3,215,008</b>	<b>\$ 3,252,693</b>	<b>\$ 37,688</b>	<b>\$ 3,290,381</b>

**Fund Appropriation**  
Total Revenues  
Other Financing Sources  
Beginning Fund Balance  
**Total Appropriation**

\$ 10,174,442	\$ 879,228	\$ 11,053,670
609,008	-	609,008
3,215,008	37,685	3,252,693
<b>\$ 13,998,458</b>	<b>\$ 916,913</b>	<b>\$ 14,915,371</b>



## FNS Equipment Three Year Plan

Fiscal Year	Equipment Description	Justification	Estimated Cost
20-21	Double deck convection oven	Additional one for Swigert to replace aging stack oven	\$14,520
20-21	Ice machine	Replace aging unit at RJWAC	\$3,960
20-21	8 case milk cooler	Replacement	\$2,870
20-21	True T49 refrigerator	Replace Trailblazer's unreliable unit	\$3,800
20-21	2-well steam unit	Replace aging units that can't be repaired – need two at \$800 each	\$800
20-21	Camcruiser	Additional station for meal service	\$3,100
20-21	Camcruiser	Replace unit that is failing	\$3,100
<b>Total</b>			<b>\$32,950</b>

Fiscal Year	Equipment Description	Justification	Estimated Cost
21-22	Food truck – used	Increase high school participation and provide conversation at Board, PTA meetings	\$35-75, 000
21-22	Double deck convection oven	Replace aging units	\$14,520
21-22	CresCor warmers	Non-Insulated replacement	\$2,300
21-22	8 case milk cooler	Replacement	\$2,870
<b>Total</b>			<b>\$54,690+</b>

Fiscal Year	Equipment Description	Justification	Estimated Cost
22-23	Serving Line	Replace Russell's ¾ well serving line	\$15, 000
22-23	8 case milk cooler	Replacement	\$2,870
22-23	Double deck convection oven	Replace aging units	\$14,520
22-23	Holding cabinet – insulated	Replace aging units	\$4,000
<b>Total</b>			<b>\$36,390</b>

BUDGET ADMINISTRATOR: Patricia Reitwiesner	FUND: Designated Purpose Grants Fund
DIVISION HEAD: Glenn Gustafson	DATE: June 24, 2020

## DESIGNATED PURPOSE GRANTS FUND

Designated purpose grants funds (DPGF) are state, federal, corporate and foundation funds received for a specific reason to address a particular student group or need related to student achievement. In most cases, the funds must be supplemental to the efforts of a school district and must not be used to supplant school district funding responsibilities and expenditures. Specific rules, statutes and regulations guide these programs; the money received must stand independent of local budget funds. Board policy regulates the application and receipt of these funds.

The largest part of DPGF revenue is from federal sources that are appropriated annually. This includes funds allocated from the No Child Left Behind Act of 2001, which was re-authorized as the Every Student Succeeds Act, signed into law by President Obama on December 10, 2015, as well as Medicaid Reimbursement Funding.

The District plans to serve 21 Title IA schools next year, with the lowest poverty threshold at 59%. This threshold enables a more effective use of funding in the schools with high free lunch student counts.

Title I federal funding and carryover are projected to increase 13% for FY20-21.

Title VIB (Special Education-IDEA) federal funding and carryover are projected to increase 4% for FY20-21.

Title III (English Language Acquisition) federal funding and carryover are projected to decrease by 3% for FY20-21.

Title IIA (Teacher Quality) federal funding and carryover are projected to increase by 12% for FY20-21.

Medicaid Reimbursement funding and carryover are projected to increase 74%.

Other major federal grants are projected to increase overall, including two, federal competitive grants funded through the US Department of Education's Workforce Investment Opportunity Act. Adult Education and Family Literacy Act (AEFLA) and Integrated English Language and Civics Education (IELCE) are projected to increase 24% and 63% respectively.

Finally, among major federal grants, the "Possible Grants" category is much higher for FY20-21 to include \$22,885,141 that is projected for D11 in federal funding through the Coronavirus Aid, Relief, and Economic Security (CARES) Act's Elementary and Secondary School Emergency Relief (ESSER) Fund.

Other federal funding sources are projected at a 12% decrease due to the completion of several federal grants.

Other state and local funding sources are projected at a 3% decrease due to the partial completion of two large state grants, Building Excellence in Schools Today (BEST) and School Security Disbursement.

The Grants Office aggressively pursues competitive grants from federal and non-federal sources. It is possible that D11 may be awarded more or fewer federal and state grants after publication of district budget information. Any changes will be reflected in later budget modifications.

It should be noted that while the Taxpayer Bill of Rights (TABOR) constitutional amendment excludes federal grants from the revenue and spending limits, state and local grants are not excluded.



**Colorado Springs School District 11**  
**DESIGNATED PURPOSE GRANTS FUND**  
**Schedule of Revenues, Expenditures, and Projected Carryover**  
**Adopted FY 2020-21**

	<b>Actual</b>			<b>Budget</b>				
	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Midyear</b>	<b>Change</b>	<b>2020-21 Proposed</b>	<b>Change</b>	<b>2020-21 Adopted</b>
<b>Revenues</b>								
Federal Grants	15,253,286	15,253,140	19,336,226	19,938,703	23,305,731	43,244,434	1,000,000	44,244,434
State Grants	1,480,209	1,730,924	2,927,817	7,073,126	(476,317)	6,596,809	-	6,596,809
Local Grants	568,214	346,147	813,567	1,070,525	87,480	1,158,005	-	1,158,005
<b>Total Revenues</b>	<b>17,301,709</b>	<b>17,330,211</b>	<b>23,077,610</b>	<b>28,082,354</b>	<b>22,916,894</b>	<b>50,999,248</b>	<b>1,000,000</b>	<b>51,999,248</b>
<b>Expenditures</b>								
Adult Basic Education	613,885	319,869	366,455	354,725	84,759	439,484	-	439,484
Title 1 Part A Basic	5,786,098	6,887,311	8,681,131	8,770,025	1,175,122	9,945,147	-	9,945,147
IDEA Part B SPED (84-027)	5,727,069	5,540,415	6,067,591	5,672,813	203,297	5,876,110	-	5,876,110
Vocational Grants	232,066	227,178	276,711	288,996	-	288,996	-	288,996
IDEA Preschool (SPED) 84.173	127,529	139,730	175,061	165,946	675	166,621	-	166,621
Title III, English Language Acq.	160,141	178,556	192,212	260,998	(6,853)	254,145	-	254,145
Title II, Part A - Train & Recruit	1,334,963	1,060,556	1,259,779	1,438,439	176,578	1,615,017	-	1,615,017
IEL Civics	-	-	144,356	137,264	86,821	224,085	-	224,085
Medicaid Grant	-	-	-	885,339	657,413	1,542,752	-	1,542,752
Other Federal Programs	1,271,535	899,525	1,372,930	1,714,158	(207,223)	1,506,935	-	1,506,935
Other State & Local Grants	2,229,659	2,237,322	3,749,399	7,493,651	(238,836)	7,254,815	-	7,254,815
Unanticipated Grants	-	-	1,450,000	900,000	20,985,141	21,885,141	1,000,000	22,885,141
<b>Total Expenditures</b>	<b>17,482,945</b>	<b>17,490,462</b>	<b>23,735,625</b>	<b>28,082,354</b>	<b>22,916,894</b>	<b>50,999,248</b>	<b>1,000,000</b>	<b>51,999,248</b>

**Total Appropriation**

<b>\$28,082,354</b>	<b>\$22,916,894</b>	<b>\$50,999,248</b>	<b>\$ 1,000,000</b>	<b>\$51,999,248</b>
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	<b>FY16-17 Actual</b>	<b>FY17-18 Actual</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Mid-Year</b>	<b>Change</b>	<b>FY20-21 Proposed</b>	<b>Change</b>	<b>FY20-21 Adopted</b>
<b>Staff FTE:</b>								
ADMINISTRATORS	2.85	2.85	-	1.00	1.50	2.50	1.00	3.50
NON-TEACHER PROFESSIONALS	4.05	4.55	3.40	4.90	2.65	7.55	2.00	9.55
TEACHERS	188.25	148.53	125.64	123.09	17.08	140.17	(1.20)	138.97
EDUCATION SUPPORT PROFESSIONALS	42.02	46.83	42.17	42.36	1.82	44.18	0.20	44.38
<b>FTE Totals</b>	<b>237.17</b>	<b>202.76</b>	<b>171.21</b>	<b>171.35</b>	<b>23.05</b>	<b>194.40</b>	<b>2.00</b>	<b>196.40</b>

**Colorado Springs School District 11**  
**DESIGNATED PURPOSE GRANTS FUND**  
**Supplemental Schedule of Revenues, Expenditures and Projected Carryover**  
**Adopted FY 2020-21**

	<b>Adult Basic Education CFDA 84.002</b>	<b>Title 1 Part A Basic CFDA 84.010</b>	<b>IDEA Part B SPED CFDA 84.027</b>	<b>Vocational Grants CFDA Perkins 4048</b>	<b>IDEA Preschool SPED CFDA 84.173</b>	<b>Title III Part A Eng Lang Acq CFDA 84.365</b>
<b>Revenues</b>						
Federal Grants	\$ 439,484	\$ 8,031,573	\$ 5,415,101	\$ 288,996	\$ 152,819	\$ 157,934
Federal Projected Carryover		1,913,575	461,009	-	13,802	96,212
<b>Total Federal Grants</b>	<b>439,484</b>	<b>9,945,148</b>	<b>5,876,110</b>	<b>288,996</b>	<b>166,621</b>	<b>254,146</b>
State Grants	-	-	-	-	-	-
State Projected Carryover	-	-	-	-	-	-
<b>Total State Grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Local Grants	-	-	-	-	-	-
Local Projected Carryover	-	-	-	-	-	-
<b>Total Local Grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>439,484</b>	<b>9,945,148</b>	<b>5,876,110</b>	<b>288,996</b>	<b>166,621</b>	<b>254,146</b>
<b>Total Resources Available</b>	<b>439,484</b>	<b>9,945,148</b>	<b>5,876,110</b>	<b>288,996</b>	<b>166,621</b>	<b>254,146</b>
<b>Expenditures</b>						
Salaries	297,370	5,771,882	3,000,000	-	110,000	131,790
Benefits	94,778	1,320,607	957,315	-	50,000	35,438
Purchased Services	20,375	1,215,104	1,618,795	-	-	20,500
Supplies & Materials	26,961	500,000	-	238,996	-	50,414
Capital Outlay	-	400,000	-	19,000	-	-
Other Expenditures	-	111,323	300,000	31,000	6,621	-
Indirect/Overhead Costs	-	626,232	-	-	-	16,004
<b>Total Expenditures</b>	<b>439,484</b>	<b>9,945,148</b>	<b>5,876,110</b>	<b>288,996</b>	<b>166,621</b>	<b>254,146</b>
<b>Projected Carryover, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FY20-21 Adopted</b>	<b>\$ 439,484</b>	<b>\$ 9,945,148</b>	<b>\$ 5,876,110</b>	<b>\$ 288,996</b>	<b>\$ 166,621</b>	<b>\$ 254,146</b>
<b>FY19-20 Mid-Year</b>	<b>\$ 354,725</b>	<b>\$ 8,770,025</b>	<b>\$ 5,672,813</b>	<b>\$ 288,996</b>	<b>\$ 165,946</b>	<b>\$ 260,998</b>
<b>Difference</b>	<b>\$ 84,759</b>	<b>\$ 1,175,123</b>	<b>\$ 203,297</b>	<b>\$ -</b>	<b>\$ 675</b>	<b>\$ (6,852)</b>
<b>FY 20-21 ADOPTED Staff FTE</b>						
ADMINISTRATORS	-	2.00	-	-	-	-
NON-TEACHER PROF.	-	1.00	1.05	-	0.50	-
TEACHERS	3.44	60.71	55.00	-	0.50	-
EDUCATION SUPPORT PROF.	-	35.35	1.40	-	2.43	-
<b>FTE Totals</b>	<b>3.44</b>	<b>99.06</b>	<b>57.45</b>	<b>-</b>	<b>3.43</b>	<b>-</b>
<b>FY 19-20 MID-YEAR Staff FTE</b>						
ADMINISTRATORS	-	0.50	-	-	-	-
NON-TEACHER PROF.	-	0.85	1.05	-	-	-
TEACHERS	2.51	52.61	50.50	-	1.00	-
EDUCATION SUPPORT PROF.	-	32.98	1.40	-	2.43	-
<b>FTE Totals</b>	<b>2.51</b>	<b>86.94</b>	<b>52.95</b>	<b>-</b>	<b>3.43</b>	<b>-</b>
<b>Staff Difference FTE:</b>						
ADMINISTRATORS	-	1.50	-	-	-	-
NON-TEACHER PROF	-	0.15	-	-	0.50	-
TEACHERS	0.93	8.10	4.50	-	(0.50)	-
EDUCATION SUPPORT PROF	-	2.37	-	-	-	-
<b>FTE Totals</b>	<b>0.93</b>	<b>12.12</b>	<b>4.50</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Title II Part A Train &amp; Recruit CFDA 84.367</b>	<b>ADULT ED IEL CIVICS Grant# 84.002</b>	<b>Medicaid Reimb. Grant 9003</b>	<b>Other Federal Grants</b>	<b>Other State and Local Grants</b>	<b>Possible Grants</b>	<b>Totals</b>
\$ 1,217,749 397,267	\$ 224,085	\$ 1,081,317 461,435	\$ 1,048,735 458,200	\$ -	\$ 22,385,141 -	\$ 40,442,934 3,801,500
1,615,016	224,085	1,542,752	1,506,935	-	22,385,141	44,244,434
-	-	-	-	2,596,708	-	2,596,708
-	-	-	-	4,000,101	-	4,000,101
-	-	-	-	6,596,809	-	6,596,809
-	-	-	-	285,753	500,000	785,753
-	-	-	-	372,252	-	372,252
-	-	-	-	658,005	500,000	1,158,005
<b>1,615,016</b>	<b>224,085</b>	<b>1,542,752</b>	<b>1,506,935</b>	<b>7,254,814</b>	<b>22,885,141</b>	<b>51,999,248</b>
<b>1,615,016</b>	<b>224,085</b>	<b>1,542,752</b>	<b>1,506,935</b>	<b>7,254,814</b>	<b>22,885,141</b>	<b>51,999,248</b>
835,000	155,593	650,000	496,974	1,833,172	7,500,000	20,781,781
249,782	40,454	145,275	157,236	532,211	3,160,000	6,743,096
268,538	12,000	300,000	434,895	1,308,310	2,650,000	7,848,517
60,000	6,038	200,000	155,442	1,586,727	2,340,678	5,165,256
-	-	-	10,863	1,494,712	250,000	2,174,575
100,000	10,000	247,477	165,258	495,448	6,934,866	8,401,992
101,696	-	-	86,267	4,234	49,597	884,030
<b>1,615,016</b>	<b>224,085</b>	<b>1,542,752</b>	<b>1,506,935</b>	<b>7,254,814</b>	<b>22,885,141</b>	<b>51,999,248</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<b>\$ 1,615,016</b>	<b>\$ 224,085</b>	<b>\$ 1,542,752</b>	<b>\$ 1,506,935</b>	<b>\$ 7,254,814</b>	<b>\$ 22,885,141</b>	<b>\$ 51,999,248</b>
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<b>\$ 1,438,439</b>	<b>\$ 137,264</b>	<b>\$ 885,339</b>	<b>1,714,158</b>	<b>\$ 7,493,651</b>	<b>\$ 900,000</b>	<b>\$ 28,082,354</b>
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<b>\$ 176,577</b>	<b>\$ 86,821</b>	<b>\$ 657,413</b>	<b>(207,223)</b>	<b>\$ (238,837)</b>	<b>\$ 21,985,141</b>	<b>\$ 23,916,894</b>
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-	-	-	1.00	0.50	-	3.50
4.00	-	1.00	-	1.00	1.00	9.55
6.00	0.61	-	1.66	9.05	2.00	138.97
0.20	1.00	3.00	-	-	1.00	44.38
<b>10.20</b>	<b>1.61</b>	<b>4.00</b>	<b>2.66</b>	<b>10.55</b>	<b>4.00</b>	<b>196.40</b>

-	-	-	-	0.50	-	1.00
1.00	-	-	-	1.00	-	3.90
7.20	0.61	-	3.66	3.05	1.95	123.09
-	1.00	4.00	1.00	-	0.55	43.36
<b>8.20</b>	<b>1.61</b>	<b>4.00</b>	<b>4.66</b>	<b>4.55</b>	<b>2.50</b>	<b>171.35</b>

-	-	-	1.00	-	-	2.50
3.00	-	1.00	-	-	1.00	5.65
(1.20)	-	-	(2.00)	6.00	0.05	15.88
0.20	-	(1.00)	(1.00)	-	0.45	1.02
<b>2.00</b>	<b>-</b>	<b>-</b>	<b>(2.00)</b>	<b>6.00</b>	<b>1.50</b>	<b>25.05</b>

BUDGET ADMINISTRATOR: Laura Hronik

FUND: Pupil Activity Fund

DIVISION HEAD: Glenn Gustafson

DATE: June 24, 2020

### **PUPIL ACTIVITY SPECIAL REVENUE FUND**

The pupil activity special revenue fund is used to record financial transactions related to school sponsored pupil intrascholastic and interscholastic athletics, clubs, and other activities. These activities are supported in whole or in part by revenue from pupils, gate receipts, and other fund-raising activities.

The District previously reported the activity of the pupil activity fund as an agency fund (fund 74). Beginning in FY2019-2020, such activity was determined to be more appropriately reported in a special revenue fund (fund 23). Accordingly, a special revenue fund was established with a restated beginning balance of \$2,152,461, which was equal to the restatement of net current assets and current liabilities previously reported in the agency fund. All remaining assets and liabilities, if any, previously reported in the agency fund were not recognized at the fund level under the modified accrual basis of accounting, and have been reclassified as assets and liabilities of the governmental activities as of July 1, 2019.

**Colorado Springs School District 11**  
**Pupil Activity Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Fund Balances**  
**Adopted FY2020-21**

	Actual			Budget		
	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Mid Year	Change	2020-21 Adopted
<b>Beginning Fund Balance</b>	<b>\$ 2,034,344</b>	<b>\$ 2,153,014</b>	<b>\$ 2,152,461</b>	<b>\$ 2,019,410</b>	<b>\$ -</b>	<b>\$ 2,019,410</b>
<b>Revenues</b>	-	-	-	-	-	-
Student Fees	-	-	-	-	-	-
Fund Raisers	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Miscellaneous Revenue	6,856,568	6,219,137	6,335,706	4,170,000	-	4,170,000
<b>Total Revenues</b>	<b>6,856,568</b>	<b>6,219,137</b>	<b>6,335,706</b>	<b>4,170,000</b>	<b>-</b>	<b>4,170,000</b>
<b>Total Resources Available</b>	<b>8,890,912</b>	<b>8,372,151</b>	<b>8,488,167</b>	<b>6,189,410</b>	<b>-</b>	<b>6,189,410</b>
<b>Expenditures:</b>						
Salaries	-	-	-	114,906	-	114,906
Benefits	-	-	-	25,449	-	25,449
Repair and Maintenance	-	-	-	20,727	-	20,727
Other Purchased Services	-	-	-	185,432	-	185,432
Printing	-	-	-	34,372	-	34,372
Travel and Registration	-	-	-	994,893	-	994,893
General Supplies	-	-	-	2,284,383	-	2,284,383
Textbooks/Curriculum	-	-	-	12,696	-	12,696
Electronic Media Material	-	-	-	33,411	-	33,411
Technology Equipment	-	-	-	32,547	-	32,547
Non-Cap Equipment	-	-	-	21,600	-	21,600
Dues and Memberships	-	-	-	5,400	-	5,400
Field Trips	-	-	-	162,892	-	162,892
Contingency	6,737,898	6,219,690	6,468,757	2,260,702	-	2,260,702
<b>Total Expenditures</b>	<b>6,737,898</b>	<b>6,219,690</b>	<b>6,468,757</b>	<b>6,189,410</b>	<b>-</b>	<b>6,189,410</b>
<b>Fund Balance, End of Year</b>	<b>\$ 2,153,014</b>	<b>\$ 2,152,461</b>	<b>\$ 2,019,410</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Appropriation</b>				<b>\$ 6,189,410</b>	<b>\$ -</b>	<b>\$ 6,189,410</b>

BUDGET ADMINISTRATOR: Laura Hronik

FUND: Other Special Revenue Fund

DIVISION HEAD: Glenn Gustafson

DATE: June 24, 2020

### **OTHER SPECIAL REVENUE FUND**

The other special revenue fund is used to record financial transactions related to non-school activities. For example, donations are received and used to award scholarships and funds are collected for use at specific events.

The District previously reported the activity of the other special revenue fund as an agency fund (fund 73). Beginning in FY2019-2020, such activity was determined to be more appropriately reported in a special revenue fund (fund 26). Accordingly, the newly established special revenue fund reported a restated beginning balance of \$127,677, which was equal to the restatement of net current assets and current liabilities previously reported in the agency fund. All remaining assets and liabilities, if any, previously reported in the agency fund were not recognized at the fund level under the modified accrual basis of accounting, and were reclassified as assets and liabilities of the governmental activities as of July 1, 2019.

**Colorado Springs School District 11**  
**OTHER SPECIAL REVENUE FUND**  
**Schedule of Revenues, Expenditures, and Fund Balance**  
**Adopted FY2020-21**

	Actual			Budget		
	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Mid Year	Change	2020-21 Adopted
<b>Beginning Fund Balance</b>	<b>\$ 70,030</b>	<b>\$ 94,546</b>	<b>\$ 98,573</b>	<b>\$ 128,939</b>	<b>\$ (7,544)</b>	<b>\$ 121,395</b>
<b>Revenues</b>						
Misc. Revenue	36,849	90,772	102,793	50,000	-	50,000
<b>Total Revenues</b>	<b>36,849</b>	<b>90,772</b>	<b>102,793</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>
<b>Total Resources Available</b>	<b>106,879</b>	<b>185,318</b>	<b>201,366</b>	<b>178,939</b>	<b>(7,544)</b>	<b>171,395</b>
<b>Expenditures</b>						
Breakfast Buddies (2190I)	-	-	-	-	-	-
Summer School Scholarships (2190W)	-	-	-	5,611	-	5,611
Wasson Student Scholarships (2192E)	-	-	-	36,721	-	36,721
Vending Contract - Pepsi (2192K)	-	41,912	51,451	48,488	(8,336)	40,152
Morale & Appreciation (2192L)	3,296	5,355	305	3,525	-	3,525
Partnership Banquet (2192M)	-	-	-	-	-	-
Leadership Retreats (2192Q)	173	5,343	-	4,077	-	4,077
College Scholarships (2192R)	-	13,500	8,000	1,724	250	1,974
Motivational and Other Speakers (2192S)	-	6,153	-	-	-	-
Student Awards and Incentives (2192T)	-	-	1,459	5,980	-	5,980
Staff Awards and Incentives (2192U)	1,424	1,404	1,253	12,113	(883)	11,230
Crystal Apple Award (2192X)	7,440	13,078	9,959	8,126	2,687	10,813
BOE Annual Retreat (2192Y)	-	-	-	212	-	212
Civic Events/Miscellaneous (2192Z)	-	-	-	1,100	-	1,100
Other	-	-	-	51,262	(1,262)	50,000
<b>Total Expenditures</b>	<b>12,333</b>	<b>86,745</b>	<b>72,427</b>	<b>178,939</b>	<b>(7,544)</b>	<b>171,395</b>
<b>Fund Balance, End of Year</b>	<b>\$ 94,546</b>	<b>\$ 98,573</b>	<b>\$ 128,939</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Total Appropriation</b>	<b>\$ 178,939</b>	<b>\$ (7,544)</b>	<b>\$ 171,395</b>
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BUDGET ADMINISTRATOR: Citizens' Oversight Committee FUND: Mill Levy Override Fund

DIVISION HEAD: Glenn Gustafson DATE: May 29, 2020

### **MILL LEVY OVERRIDE FUND**

On November 7, 2000, the voters of District 11 approved a Mill Levy Override (MLO) election question that increased taxes in order to fund the following educational initiatives:

1. Reduce class size
2. Attract and retain superior teachers and education support staff (not to include administrators) by offering competitive salaries and benefits
3. Focus on academic core subjects like math reading, writing and science
4. Purchase classroom instructional supplies and materials
5. Increase teacher training
6. Expand student assessment and interventional support
7. Increase library support
8. Increase school safety and security
9. Improve school day start times
10. Support technology integration in the classroom
11. Establish a citizens' oversight committee to develop an independent comprehensive performance plan.

The mill levy override program phased in over time until it eventually reached the maximum amount of \$26,998,822.

On November 7, 2017, the voters of District 11 approved a supplemental MLO election question that increases taxes in order to fund the following education initiatives:

1. A comprehensive student support model
2. Teacher compensation
3. Educational Support Professional (ESP) staff compensation
4. School security enhancements
5. Class size reduction
6. A technology replacement plan
7. Technology support staff
8. Capital renewal and replacement
9. Charter school funding
10. Bond debt reduction.

This mill levy override starts at \$42 million and is eligible for inflationary adjustments. The Board of Education approved an inflationary increase of approximately \$1.4 million for calendar year 2019 and \$1.2 million for calendar year 2020.

The governance documents for the mill levy override consist of the following items:

- Mill levy election question (voter approved)
- Mill levy spending plan (board of education approved)
- Mill levy phase-in worksheet
- Mill levy spending plan items program implementation plans
- Mill levy spending plan item definitions



The District uses the highest level of accountability for the mill levy overrides. Examples of that accountability include the following:

- Separate accounting fund to track resources
- Individual spending plans/program implementation plans
- Citizens' oversight committee
- Board of education governance plan
- Independent triennial audit

For the first eleven years, the mill levy override plan was monitored by the Mill Levy Override Oversight Committee for all regulatory requirements. In FY10-11, this committee was merged with the District 11 Board of Education Audit Advisory Committee. Both mill levy overrides merged into a single program in the spring of 2018 with a single citizens' oversight committee. You may obtain specific information regarding the mill levy override by contacting the District's MLO liaison:

Colorado Springs School District 11  
Attn: Mr. Glenn E. Gustafson, CPA, Chief Financial Officer  
1115 North El Paso Street  
Colorado Springs, Colorado 80903

**Colorado Springs School District 11**  
**MILL LEVY OVERRIDE FUND**  
**Schedule of Revenues, Expenditures, and Fund Balance**  
**Adopted FY2020-21**

	Actual			Budget				
	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Mid-Year	Changes	2020-21 Proposed	Changes	2020-21 Adopted
<b>Beginning Fund Balance</b>								
Restricted for Mill Levy Override	\$ 630,729	\$ 641,858	\$23,073,193	\$ 4,418,642	\$(3,238,475)	\$ 1,180,167	\$ -	\$ 1,180,167
2017 MLO Bond Debt Reduction	-	-	-	21,450,000	15,938,475	37,388,475	-	37,388,475
<b>Beginning Fund Balance</b>	<b>630,729</b>	<b>641,858</b>	<b>23,073,193</b>	<b>25,868,642</b>	<b>12,700,000</b>	<b>38,568,642</b>	<b>-</b>	<b>38,568,642</b>
<b>Revenues</b>								
2017 MLO - Local Property Taxes	-	40,166,219	43,122,721	44,594,170	800	44,594,970	-	44,594,970
2000 MLO - Local Property Taxes	26,773,116	27,686,305	26,813,188	26,998,822	-	26,998,822	-	26,998,822
Abatements & Credits	(88,534)	(129,952)	(85,139)	(145,969)	-	(145,969)	-	(145,969)
<b>Total Revenues</b>	<b>26,684,582</b>	<b>67,722,572</b>	<b>69,850,770</b>	<b>71,447,023</b>	<b>800</b>	<b>71,447,823</b>	<b>-</b>	<b>71,447,823</b>
<b>Other Financing Sources (Uses):</b>								
<i>2000 MLO Transfers to:</i>								
General Fund (Recurring)	(26,431,323)	(26,581,342)	(26,352,311)	(24,408,272)	(100,000)	(24,508,272)	-	(24,508,272)
General Fund (Non-Recurring)	-	-	-	(750,000)	(1,650,550)	(2,400,550)	-	(2,400,550)
Food Service Fund	(90,000)	(90,000)	(90,000)	(90,000)	-	(90,000)	-	(90,000)
Capital Projects (Non-Recurring)	-	-	-	(1,650,550)	1,650,550	-	-	-
<i>2017 MLO Transfers to:</i>								
General Fund (Recurring)	-	(13,817,442)	(19,918,455)	(20,818,455)	(1,475,000)	(22,293,455)	-	(22,293,455)
General Fund (Non-Recurring)	-	-	-	-	(1,423,838)	(1,423,838)	(991,132)	(2,414,970)
Risk Management Fund	-	(3,797)	(4,633)	(4,633)	-	(4,633)	-	(4,633)
Preschool Fund	-	(99,761)	(100,934)	(100,934)	-	(100,934)	-	(100,934)
Food Service Fund	-	(444,346)	(489,008)	(489,008)	-	(489,008)	-	(489,008)
Bond Redemption Fund	-	-	(6,261,525)	-	-	-	-	-
Risk-Related Activities Fund	-	(6,586)	(7,448)	(7,448)	-	(7,448)	-	(7,448)
Print Production Fund	-	(47,646)	(49,522)	(49,522)	-	(49,522)	-	(49,522)
Capital Projects Capital Reserve Fund	-	(4,030,422)	(13,553,838)	(10,401,132)	(553,868)	(10,955,000)	-	(10,955,000)
Capital Projects (Non-Recurring)	-	-	-	-	(991,132)	(991,132)	991,132	-
<b>Total Other Financing Uses</b>	<b>(26,521,323)</b>	<b>(45,121,342)</b>	<b>(66,827,674)</b>	<b>(58,769,954)</b>	<b>(4,543,838)</b>	<b>(63,313,792)</b>	<b>-</b>	<b>(63,313,792)</b>
<b>Total Resources Available</b>	<b>793,988</b>	<b>23,243,088</b>	<b>26,096,289</b>	<b>38,545,711</b>	<b>8,156,962</b>	<b>46,702,673</b>	<b>-</b>	<b>46,702,673</b>
<b>Expenditures:</b>								
Purchased services:								
Performance Review (PIP #23)	85,000	-	52,297	15,000	(15,000)	-	-	-
Treasurer Collection Fees	67,130	169,895	175,350	180,000	-	180,000	-	180,000
<b>Total Expenditures</b>	<b>152,130</b>	<b>169,895</b>	<b>227,647</b>	<b>195,000</b>	<b>(15,000)</b>	<b>180,000</b>	<b>-</b>	<b>180,000</b>
<b>Reserves:</b>								
2017 MLO Bond Debt Reduction	-	-	-	38,350,711	7,137,764	45,488,475	-	45,488,475
MLO Reserve	-	-	-	-	1,034,198	1,034,198	-	1,034,198
<b>Fund Balance End of Year</b>	<b>\$ 641,858</b>	<b>\$23,073,193</b>	<b>\$25,868,642</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Appropriation</b>				<b>\$38,545,711</b>	<b>\$ 7,122,764</b>	<b>\$46,702,673</b>	<b>\$ -</b>	<b>\$46,702,673</b>

**Mill Levy Override Spending Plan Disbursement**  
**Adopted Budget FY 20-21**  
**2000 MLO - Transfer Summary**

Recurring					Non-Recurring			Total		
Item	Item #	Mid-Year	Changes	Adopted	Mid-Year	Changes	Adopted	Mid-Year	Changes	Adopted
<b>General Fund:</b>										
<b>Salary and Benefits</b>	1B									
Teacher salary and benefits	1B	4,505,181		4,505,181	-	1,200,275	1,200,275	4,505,181	1,200,275	5,705,456
ESP salary and benefits	1B	1,534,025	-	1,534,025	-	1,200,275	1,200,275	1,534,025	1,200,275	2,734,300
ESP salary and benefits - Athletics	1B	650	-	650	-	-	-	650	-	650
ESP salary and benefits - Transportation	1B	20,883	-	20,883	-	-	-	20,883	-	20,883
Teacher retirement	1B	459,261	-	459,261	-	-	-	459,261	-	459,261
Increase substitute teacher salary	1B	250,000		250,000				250,000		250,000
Increase starting teacher salaries and provide signing bonuses	1B	400,000		400,000				400,000		400,000
Increase crossing guard salaries	1B	100,000	-	100,000				100,000		100,000
<b>Total</b>		<b>7,270,000</b>	<b>-</b>	<b>7,270,000</b>	<b>-</b>	<b>2,400,550</b>	<b>2,400,550</b>	<b>7,270,000</b>	<b>2,400,550</b>	<b>9,670,550</b>
Class size reduction - all	2B	1,300,630		1,300,630	750,000	(750,000)	-	2,050,630	(750,000)	1,300,630
Middle school implementation	2C	2,621,955		2,621,955	-	-	-	2,621,955	-	2,621,955
Middle school class size	3	-	-	-	-	-	-	-	-	-
Elementary class size	4	-	-	-	-	-	-	-	-	-
<b>Content Area Supplies and Materials</b>	5									
- Instructional Supplies and materials	5a	877,844		877,844	-	-	-	877,844	-	877,844
- Instructional supplies and materials	5b	208,325	-	208,325	-	-	-	208,325	-	208,325
- Curriculum/DMS maintenance	5b	92,377	-	92,377	-	-	-	92,377	-	92,377
- Student computers	5c	475,000	-	475,000	-	-	-	475,000	-	475,000
<b>Total</b>		<b>1,653,546</b>	<b>-</b>	<b>1,653,546</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,653,546</b>	<b>-</b>	<b>1,653,546</b>
Reading assistance - TLCs	6	2,129,770	-	2,129,770	-	-	-	2,129,770	-	2,129,770
Professional Development Academy	7B	372,834		372,834	-	-	-	372,834	-	372,834
Start times/Full-day Kindergarten (FDK)	8	-	-	-	-	-	-	-	-	-
LTEs and LTTs	9B	2,200,000	-	2,200,000	-	-	-	2,200,000	-	2,200,000
Improve school safety and security efforts	9B	220,322		220,322			-	220,322		220,322
Assessment support staffing	9B	110,000		110,000			-	110,000		110,000
High school class size	10	-	-	-	-	-	-	-	-	-
IT programs technology support	11B	3,450,412	149,588	3,600,000	-	-	-	3,450,412	149,588	3,600,000
Software upgrades	11B	75,000		75,000			-	75,000		75,000
Supplement ESL, SPED, and GT	12	933,700	-	933,700	-	-	-	933,700	-	933,700
Technology training	13	-	-	-	-	-	-	-	-	-
<b>Research Based Interventions/FDK</b>	14						-			
- Full-day Kindergarten	14	-	-	-	-	-	-	-	-	-
- Intervention staff development	14	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Increase substitute teacher salaries	15	-	-	-	-	-	-	-	-	-
Increase starting teacher salaries and provide signing bonuses	16	-	-	-	-	-	-	-	-	-
Software upgrades	17	-	-	-	-	-	-	-	-	-
Improve school safety and security efforts	18	-	-	-	-	-	-	-	-	-
Increase crossing guards salaries	19	-	-	-	-	-	-	-	-	-
Align assessment tests	20	200,000	-	200,000	-	-	-	200,000	-	200,000
Charter school funding	21A	1,494,554	(207,503)	1,287,051	-	-	-	1,494,554	(207,503)	1,287,051
Charter school funding - growth funds	21B	575,000	(41,536)	533,464	-	-	-	575,000	(41,536)	533,464
Assessment support staffing	22	-	-	-	-	-	-	-	-	-
General Fund Subsidy	24	(199,451)	199,451	-	-	-	-	(199,451)	199,451	-
<b>General Fund Total</b>		<b>24,408,272</b>	<b>100,000</b>	<b>24,508,272</b>	<b>750,000</b>	<b>1,650,550</b>	<b>2,400,550</b>	<b>25,158,272</b>	<b>1,750,550</b>	<b>26,908,822</b>
<b>Other Funds:</b>										
<b>Food Service Fund (21)</b>										
ESP salary and benefits	1B	90,000	-	90,000	-	-	-	90,000	-	90,000
<b>Capital Reserve Fund (43)</b>										
Capital Renewal/Improvements		-	-	-	1,650,550	(1,650,550)	-	1,650,550	(1,650,550)	-
<b>Total Transferred Out to Other Funds</b>		<b>24,498,272</b>	<b>100,000</b>	<b>24,598,272</b>	<b>750,000</b>	<b>-</b>	<b>2,400,550</b>	<b>26,898,822</b>	<b>100,000</b>	<b>26,998,822</b>
Performance review	23	-	-	-	15,000	(15,000)	-	15,000	(15,000)	-
Tax collection Fees		68,100	(68,100)	-	-	-	-	68,100	(68,100)	-
Unallocated Full Day Kindergarten		-	-	-	-	-	-	-	-	-

Mill Levy Override Spending Plan Disbursement  
Adopted Budget FY 20-21  
**2017 MLO - Transfer Summary**

Recurring					Non-Recurring			Total		
Item	Item #	Mid-Year	Changes	Adopted	Mid-Year	Changes	Adopted	Mid-Year	Changes	Adopted
General Fund:										
Comprehensive Student Support Model	1	2,500,000	500,000	3,000,000	-	-	-	2,500,000	500,000	3,000,000
Teacher Attraction and Retention	2	7,950,010	-	7,950,010	-	2,423,838	2,423,838	7,950,010	2,423,838	10,373,848
ESP Attraction and Retention	3	4,898,445	-	4,898,445	-	991,132	991,132	4,898,445	991,132	5,889,577
School Security Enhancements	4	150,000	225,000	375,000	-	-	-	150,000	225,000	375,000
Class Size Reduction	5	1,000,000	750,000	1,750,000	-	-	-	1,000,000	750,000	1,750,000
Technology Replacement Cycle	6	1,000,000	-	1,000,000	-	(1,000,000)	(1,000,000)	1,000,000	(1,000,000)	-
Technology Support Enhancements	7	320,000	-	320,000	-	-	-	320,000	-	320,000
Charter School Funding	9	3,000,000	-	3,000,000	-	-	-	3,000,000	-	3,000,000
General Fund Total		20,818,455	1,475,000	22,293,455	-	2,414,970	2,414,970	20,818,455	3,389,970	24,708,425

**Compensation & Benefits Other Funds:**

**Risk Management Fund 18:**

ESP Attraction and Retention	3	4,633	-	4,633	-	-	-	4,633	-	4,633
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**Preschool Fund 19:**

Teacher Attraction and Retention	2	49,990	-	49,990	-	-	-	49,990	-	49,990
ESP Attraction and Retention	3	50,944	-	50,944	-	-	-	50,944	-	50,944

**Food Service Fund 21:**

ESP Attraction and Retention	3	489,008	-	489,008	-	-	-	489,008	-	489,008
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**Designated Grants Fund 22:**

Teacher Attraction and Retention	2	-	-	-	-	-	-	-	-	-
ESP Attraction and Retention	3	-	-	-	-	-	-	-	-	-

**Capital Reserve Fund 43:**

ESP Attraction and Retention	3	-	-	-	-	-	-	-	-	-
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**Benefits Fund 64:**

ESP Attraction and Retention	3	7,448	-	7,448	-	-	-	7,448	-	7,448
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**Production Printing Fund 68:**

ESP Attraction and Retention	3	49,522	-	49,522	-	-	-	49,522	-	49,522
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**Compensation & Benefits Total**

<b>651,545</b>	<b>-</b>	<b>651,545</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>651,545</b>	<b>-</b>	<b>651,545</b>
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**Bond Redemption Debt Service:**

Bond Redemption Debt Service:	10	-	-	-	-	-	-	-	-	-
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**Capital Reserve Capital Projects:**

Capital Renewal/Improvements	8	10,401,132	553,868	10,955,000	-	-	-	10,401,132	553,868	10,955,000
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**Total Transferred Out to Other Funds**

<b>31,871,132</b>	<b>2,028,868</b>	<b>33,900,000</b>	<b>-</b>	<b>2,414,970</b>	<b>2,414,970</b>	<b>31,871,132</b>	<b>3,943,838</b>	<b>36,314,970</b>
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**2017 MLO Fund:**

Tax collection Fees		111,900	68,100	180,000	-	-	-	111,900	68,100	180,000
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**Reserves**

Bond Debt Reduction	10	-	-	-	12,700,000	(4,600,000)	8,100,000	12,700,000	(4,600,000)	8,100,000
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BUDGET ADMINISTRATOR: Laura Hronik

FUND: Bond Redemption Fund

DIVISION HEAD

Glenn Gustafson

DATE: June 24, 2020

### BOND REDEMPTION FUND

The bond redemption fund was created to account for resources that will be used to service general long-term debt. Generally Accepted Accounting Principles (GAAP) recommend the use of a debt service fund to account for the restricted portion of property tax used to finance principal and interest payments on all general obligation bonds.

Voter approved property taxes plus interest earned on cash balances are the primary revenue for the bond redemption fund. In December, the mill levy is certified by the Board of Education each year at a level sufficient to provide property tax funding for the current fiscal year, the following fiscal year's December 1 debt service payment and a portion of the June 1 debt service payment.

In May 2005, the District issued Qualified Zone Academy Bonds (QZABs) in the amount of \$4,023,111. The bonds are interest free and have a 15-year maturity. In January 2006, \$127,674,973 of additional general obligation bonds was issued. Payments began on December 1, 2006 and will end on December 1, 2030. In September 2010, the District issued \$19,775,000 of general obligation refunding bonds with the proceeds being used to refund a portion of the District's outstanding general obligation improvement bonds, Series 1996 and pay the costs of issuing the bonds. Debt service payments began on December 1, 2010 and ended December 2017. In December 2011, the District issued \$8.4 million of general obligation refunding bonds with the proceeds being used to refund a portion of the District's outstanding general obligation improvement bonds, Series 2006A and pay the costs of issuing the bonds. Debt service payments began on December 1, 2012 and will end December 2022. In December 2012, the District issued \$84.085 million of general obligation refunding bonds with the proceeds being used to refund a portion of the District's outstanding general obligation improvement bonds, Series 2006A and pay the costs of issuing the bonds. Debt service payments began on June 1, 2013 and will end December 2030.

District 11's bonded debt limit is set by Colorado statute at 20 percent of assessed valuation. The District's debt limit is shown in the following table:

<u>Fiscal</u> <u>Year</u>	<u>Tax Collection</u> <u>Year</u>	<u>Assessed</u> <u>Valuation Year</u>	<u>District-Wide</u> <u>Assessed Value</u>	<u>20 Percent</u> <u>Debt Limit</u>	<u>June 30</u> <u>Bonded Debt</u>	<u>Debt</u> <u>Capacity</u>
20/21	2021	2020	3,052,557,747	610,511,549	77,390,000	533,121,549
19/20	2020	2019	2,774,432,980	554,886,596	85,590,000	469,296,596
18/19	2019	2018	2,653,571,140	530,714,228	98,375,000	432,339,228
17/18	2018	2017	2,643,782,060	528,756,412	110,590,000	418,166,412
16/17	2017	2016	2,478,479,550	495,695,910	122,290,000	373,405,910
15/16	2016	2015	2,376,460,376	475,292,075	132,830,000	342,462,075
14/15	2015	2014	2,354,290,437	470,858,087	143,820,000	327,038,087
13/14	2014	2013	2,303,640,340	460,728,068	154,240,000	306,488,068
12/13	2013	2012	2,316,851,070	463,370,214	164,625,000	298,745,214
11/12	2012	2011	2,325,241,920	461,449,770	179,649,973	281,799,797
10/11	2011	2010	2,328,183,980	502,416,029	179,924,973	322,491,056
09/10	2010	2009	2,515,636,400	504,309,144	183,870,000	320,439,144
08/09	2009	2008	2,537,011,350	492,968,276	191,020,000	301,948,276
07/08	2008	2007	2,474,577,770	501,923,382	197,835,000	304,088,382
06/07	2007	2006	2,300,272,140	459,565,494	204,230,000	258,555,521
05-06	2006	2005	2,273,157,360	453,901,150	207,884,973	246,016,177
04-05	2005	2004	2,109,664,257	421,932,851	83,110,000	338,822,851
03-04	2004	2003	2,124,984,927	424,996,985	85,880,000	339,116,985

**Colorado Springs School District 11**  
**BOND REDEMPTION FUND**  
**Schedule of Revenues, Expenditures, and Fund Balance**  
**Adopted FY2020-2021**

	Actual			Budget		
	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Mid-Year	Change	2020-21 Adopted
<b>Beginning Fund Balance</b>						
Funds Held in Escrow - QZAB	-	-	-	3,665,043	(3,665,043)	-
Restricted for Debt Service	19,402,714	18,857,822	11,682,193	14,883,973	3,665,043	18,549,016
<b>Total Beginning Fund Balance</b>	<b>19,402,714</b>	<b>18,857,822</b>	<b>11,682,193</b>	<b>18,549,016</b>	<b>-</b>	<b>18,549,016</b>
<b>Revenues</b>						
Local Property Taxes	15,996,155	9,306,643	17,068,880	20,025,455	170,267	20,195,722
Less:						
Abatements & Credits	(50,843)	(73,392)	(56,876)	(75,000)	-	(75,000)
Earnings on Investments	158,915	200,664	238,001	150,000	(100,000)	50,000
<b>Total Revenues</b>	<b>16,104,227</b>	<b>9,433,915</b>	<b>17,250,005</b>	<b>20,100,455</b>	<b>70,267</b>	<b>20,170,722</b>
<b>Other Financing Sources</b>						
Transfer from Mill Levy Fund	-	-	6,261,525	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>6,261,525</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Resources Available</b>	<b>35,506,941</b>	<b>28,291,737</b>	<b>35,193,723</b>	<b>38,649,471</b>	<b>70,267</b>	<b>38,719,738</b>
<b>Expenditures</b>						
Debt Service:						
Paying Agent & Trustee Fees	3,050	2,650	1,150	2,650	-	2,650
Bond Principal - 2006B - Refund	425,000	445,000	6,885,000	7,240,000	370,000	7,610,000
Bond Interest - 2006B - Refund	1,590,625	1,570,544	1,380,357	1,009,576	(389,814)	619,763
Bond Principal - 2010 - Refund	5,870,000	6,045,000	-	-	-	-
Bond Interest - 2010 - Refund	331,250	120,900	-	-	-	-
Bond Principal - 2012 - Refund	110,000	115,000	115,000	120,000	410,000	530,000
Bond Interest - 2012 - Refund	230,250	228,000	225,700	222,750	1,136,075	1,358,825
Bond Principal - 2013 - Refund	4,135,000	5,095,000	5,215,000	5,425,000	(5,365,000)	60,000
Bond Interest - 2013 - Refund	3,953,944	2,987,450	2,822,500	2,609,700	(109,100)	2,500,600
<b>Total Expenditures</b>	<b>16,649,119</b>	<b>16,609,544</b>	<b>16,644,707</b>	<b>16,629,676</b>	<b>(3,947,839)</b>	<b>12,681,838</b>
<b>Reserves:</b>						
Escrow Funds - QZAB	-	-	-	4,023,111	(4,023,111)	-
Restricted for Debt Service	-	-	-	17,996,684	8,041,217	26,037,901
<b>Total Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,019,795</b>	<b>4,018,106</b>	<b>26,037,901</b>
<b>Fund Balance, End of Year</b>						
Restricted for Debt Service	<b>\$ 18,857,822</b>	<b>\$ 11,682,193</b>	<b>\$ 18,549,016</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Total Appropriation**

<b>\$ 38,649,471</b>	<b>\$ 70,267</b>	<b>\$ 38,719,738</b>
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**Colorado Springs School District 11**  
**BOND REDEMPTION FUND**  
**Schedule of Annual Debt Service-2012 GO Bond**  
**Advance Refunding of Certain Callable Series 2006A GO Bonds**  
**Adopted FY2020-2021**

Pmt #	Pmt Date	Interest Payment	Principal Payment	Total	Fiscal Year Payments
17	Dec-20	1,255,475	530,000	1,785,475	
18	Jun-21	103,350	-	103,350	1,888,825
19	Dec-21	103,350	3,400,000	3,503,350	
20	Jun-22	52,350	-	52,350	3,555,700
21	Dec-22	52,350	3,490,000	3,542,350	3,542,350
Totals		1,566,875	7,420,000	8,986,875	8,986,875
Average Fiscal Year Debt Service					2,995,625

**Colorado Springs School District 11**  
**BOND REDEMPTION FUND**  
**Schedule of Annual Debt Service - 2006B GO Bond**  
**Advance Refunding of Certain Callable Series 1996 GO Bonds**  
**Adopted FY2020-2021**

Pmt #	Pmt Date	Interest Payment	Principal Payment	Total	Fiscal Year Payments
29	Dec-20	409,763	7,610,000	8,019,763	
30	Jun-21	210,000		210,000	8,229,763
31	Dec-21	210,000	8,000,000	8,210,000	8,210,000
Totals		829,763	15,610,000	16,439,763	16,439,763

Average Fiscal Year Debt Service
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8,219,881
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**Colorado Springs School District 11**  
**BOND REDEMPTION FUND**  
**Schedule of Annual Debt Service-2013 GO Bond**  
**Advance Refunding of Certain Callable Series 2006A GO Bonds**  
**Adopted FY2020-2021**

Pmt #	Pmt Date	Interest Payment	Principal Payment	Total	Fiscal Year Payments
15	Dec-20	1,250,600	60,000	1,310,600	
16	Jun-21	1,250,000	-	1,250,000	2,560,600
17	Dec-21	1,250,000	2,375,000	3,625,000	
18	Jun-22	1,202,500	-	1,202,500	4,827,500
19	Dec-22	1,202,500	2,480,000	3,682,500	
20	Jun-23	1,152,900		1,152,900	4,835,400
21	Dec-23	1,152,900	6,255,000	7,407,900	
22	Jun-24	1,027,800		1,027,800	8,435,700
23	Dec-24	1,027,800	6,510,000	7,537,800	
24	Jun-25	897,600		897,600	8,435,400
25	Dec-25	897,600	6,765,000	7,662,600	
26	Jun-26	762,300		762,300	8,424,900
27	Dec-26	762,300	7,040,000	7,802,300	
28	Jun-27	621,500		621,500	8,423,800
29	Dec-27	621,500	7,320,000	7,941,500	
30	Jun-28	475,100		475,100	8,416,600
31	Dec-28	475,100	7,610,000	8,085,100	
32	Jun-29	322,900		322,900	8,408,000
33	Dec-29	322,900	7,920,000	8,242,900	
34	Jun-30	164,500		164,500	8,407,400
35	Dec-30	164,500	8,225,000	8,389,500	
Totals		17,004,800	62,560,000	79,564,800	71,175,300

Average Fiscal Year Debt Service

7,233,164

**Colorado Springs School District 11**  
**BOND REDEMPTION FUND**  
**Qualified Zone Academy Bonds (QZABs)**  
**Schedule of Escrow Funding Requirements**  
**Adopted FY2020-2021**

Transfer #	Delivery Date to Escrow	Transfer of funds	Interest Payment	Total Funds in Escrow
1	May-08	265,142	-	265,142
	Nov-08	-	3,335	268,476
2	May-09	265,142	3,372	536,990
	Nov-09	-	6,757	543,747
3	May-10	265,142	6,844	815,732
	Nov-10	-	10,278	826,010
4	May-11	265,142	10,403	1,101,554
	Nov-11	-	13,874	1,115,429
5	May-12	265,142	14,048	1,394,619
	Nov-12	-	17,570	1,412,188
6	May-13	265,142	17,781	1,695,111
	Nov-13	-	21,353	1,716,464
7	May-14	265,142	21,626	2,003,232
	Nov-14	-	25,235	2,028,467
8	May-15	265,142	25,558	2,319,167
	Nov-15	-	29,217	2,348,383
9	May-16	265,142	29,578	2,643,102
	Nov-16	-	33,298	2,676,400
10	May-17	265,142	33,721	2,975,263
	Nov-17	-	37,479	3,012,742
11	May-18	265,142	37,952	3,315,836
	Nov-18	-	41,772	3,357,607
12	May-19	265,142	42,294	3,665,043
	Nov-19	-	46,177	3,711,220
13	May-20	265,142	46,749	4,023,111
Totals		3,446,841	576,270	

BUDGET ADMINISTRATOR:	Terry Seaman	FUND: Capital Reserve Capital Projects Fund
DIVISION HEAD:	Glenn Gustafson	DATE: June 24, 2020

### **CAPITAL RESERVE CAPITAL PROJECTS FUND**

Prior to FY09/10, the Colorado School Finance Act had mandated that the primary funding for the capital reserve fund was from a set allocation of total program funding to the capital reserve fund and/or to the risk related activities fund. Under this mandate, the proper identification of this fund was to identify the fund as a special revenue fund. With the arrival of a new mandate and in accordance with GASB 54 (Governmental Accounting Standards Board Statement No. 54), beginning with FY10/11, this fund is now identified as a capital reserve capital projects fund.

Expenditures of the fund are used for a) acquisition of and improvements to land, b) acquisition of new facilities, c) additions to existing facilities, d) purchase of equipment, e) major repairs and renovations, and f) necessary safety expenditures.

Designated reserves include a) restricted reserve for debt service for the District's existing certificates of participation or COPs, b) restricted capitalized interest held in trust on COPs issued, and c) a designated contingency reserve to handle emergencies.

The District updated and published its five-year investment and fund plan (2016-2020) in early 2016. An updated version is currently in progress. This new plan now includes over \$700 million in projected capital needs during this five-year period, including both capital renewal (facilities, technology, and transportation assets) and capital improvements.

The fund is managed as two subsets of the main fund: the capital reserve portion and the mill levy override portion. Each subset acts separately from the other. The capital reserve portion is primarily funded with resources allocated from the general fund. The mill levy override portion is funded with resources from the mill levy override fund specifically related to the capital projects line item of the 2017 mill levy override.

The District 11 Board of Education has previously committed to the concept of allocating \$600,000 per year to partially fund an annual bus and/or vehicle replacement program. This budget also reflects a decision to allocate \$250,000 per year in partial support of annual replacement of technology equipment. The balance of the available capital reserve capital projects fund is used for the highest priority facilities-related capital needs.

Specific ownership tax as deemed generated from the 1996 general obligation bond as of mid-year FY08 is being included as revenue in the capital reserve capital projects fund. This is being done to prevent the District from using these funds for recurring uses and having a budget shortfall when the specific ownership tax related to the 1996 bond ends in year 2022.

The capital reserve capital projects fund has a total staffing of 12.50 FTE.

FULL TIME POSITIONS	FY2017-18 AUTHORIZED	FY2018-19 AUTHORIZED	FY2019-20 MID-YEAR	CHANGE	FY2020-21 PROPOSED
Administrative	0.00	0.00	1.00	0.00	1.00
Professional	3.00	10.00	8.00	0.00	8.00
ESP	0.50	2.50	3.50	0.00	3.50
TOTAL FTE	3.50	12.50	12.50	0.00	12.50

**Colorado Springs School District 11**  
**CAPITAL RESERVE CAPITAL PROJECTS FUND**  
**Schedule of Revenues, Expenditures, and Fund Balance**  
**Adopted FY2020-21**

	Actual			Budget				
	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Mid-Year	Change	2020-21 Adopted	Change	2020-21 Adopted
<b>Beginning Fund Balance</b>								
Assigned for Capital Projects	\$7,723,863	\$5,071,251	\$6,242,670	\$4,982,898	\$5,619,580	\$10,602,478	-	\$10,602,478
Assigned for MLO Projects	-	-	3,475,111	11,913,011	(403,517)	11,509,494	-	11,509,494
Committed Emergency Contingency	1,000,000	1,000,000	1,000,000	1,000,000	-	1,000,000	-	1,000,000
Restricted for Pymnt - 09 & 16 COP	5,708,124	2,898,794	2,910,654	2,953,924	47,069	3,000,993	-	3,000,993
<b>Total Beginning Fund Balance</b>	<b>14,431,987</b>	<b>8,970,045</b>	<b>13,628,435</b>	<b>20,849,833</b>	<b>5,263,132</b>	<b>26,112,965</b>	<b>-</b>	<b>26,112,965</b>
<b>Fund Balance Available for Appropriation</b>	<b>14,431,987</b>	<b>8,970,045</b>	<b>13,628,435</b>	<b>20,849,833</b>	<b>5,263,132</b>	<b>26,112,965</b>	<b>-</b>	<b>26,112,965</b>
<b>Revenues</b>								
Specific Ownership Taxes	1,005,996	1,005,996	1,005,996	1,006,000	-	1,006,000	-	1,006,000
Earnings on Investments	60,006	117,800	365,131	250,000	(150,000)	100,000	-	100,000
Rental Revenue	122,552	130,677	126,615	146,250	-	146,250	-	146,250
School Land Fees	409,076	227,144	352,236	200,000	-	200,000	-	200,000
Sale of Assets	27,651	244,639	1,310,023	22,000	-	22,000	-	22,000
Charter School Revenue - COP	-	-	-	-	1,266,877	1,266,877	-	1,266,877
Charter School Revenue - Buyback	209,599	202,554	190,202	200,000	130,874	330,874	(130,829)	200,045
Arbitrage Refund	-	1,215,108	-	-	-	-	-	-
Miscellaneous Revenue	57,961	11,478	82,717	20,000	-	20,000	-	20,000
<b>Total Revenues</b>	<b>1,892,841</b>	<b>3,155,396</b>	<b>3,432,920</b>	<b>1,844,250</b>	<b>1,247,751</b>	<b>3,092,001</b>	<b>(130,829)</b>	<b>2,961,172</b>
<b>Other Financing Sources (Uses)</b>								
Long Term Debt Proceeds (COPs)	-	-	-	13,340,000	(13,340,000)	-	-	-
Transfer from GF - Energy Lease	630,460	649,200	457,008	-	-	-	-	-
Transfer from GF - 2016 COPs	289,805	521,811	518,837	520,728	1,711	522,439	-	522,439
Transfer from GF - World Arena	-	375,000	-	-	-	-	-	-
Transfer from MLO Fund	-	4,030,422	5,553,838	12,051,682	(1,096,682)	10,955,000	-	10,955,000
Transfer from MLO - Non-recurring	-	-	8,000,000	-	991,132	991,132	(991,132)	-
Transfer from General Fund	4,847,453	5,917,300	5,120,000	4,500,000	-	4,500,000	(1,000,000)	3,500,000
<b>Total Financing Sources</b>	<b>5,767,718</b>	<b>11,493,733</b>	<b>19,649,683</b>	<b>30,412,410</b>	<b>(13,443,839)</b>	<b>16,968,571</b>	<b>(1,991,132)</b>	<b>14,977,439</b>
<b>Total Resources Available</b>	<b>22,092,546</b>	<b>23,619,174</b>	<b>36,711,038</b>	<b>53,106,493</b>	<b>(6,932,956)</b>	<b>46,173,537</b>	<b>(2,121,961)</b>	<b>44,051,576</b>
<b>Expenditures</b>								
Capital Outlay Projects:								
Capital Reserve New Projects	3,548,748	3,906,179	5,348,554	1,758,000	2,498,961	4,256,961	-	4,256,961
Capital Reserve Carryover Projects	4,516,746	814,365	-	3,725,158	5,203,076	8,928,234	-	8,928,234
MLO New Projects	-	554,889	4,340,580	8,922,972	1,387,799	10,310,771	(1,000,000)	9,310,771
MLO Carryover Projects	-	-	-	10,205,141	(1,467,426)	8,737,715	-	8,737,715
Transportation Equipment	613,147	600,000	597,260	600,000	-	600,000	-	600,000
Technology Equipment	297,973	322,002	245,399	250,000	-	250,000	-	250,000
Technology Equipment - MLO	-	-	-	-	958,022	958,022	(125,442)	832,580
Furniture Replacement - MLO	-	-	-	-	250,000	250,000	-	250,000
Debt Service:								
Paying Agent Fees	2,753	2,795	2,855	6,000	1,000	7,000	-	7,000
Principal - 2019 COP	-	-	-	-	945,000	945,000	-	945,000
Principal - 2016 COP	240,000	440,000	445,000	455,000	10,000	465,000	-	465,000
Principal - 2009 COP	2,690,000	2,775,000	2,870,000	2,980,000	120,000	3,100,000	-	3,100,000
Capitalized Leases	630,460	613,999	450,360	-	-	-	-	-
Interest Expense	489,981	481,198	370,849	509,655	(68,339)	441,316	-	441,316
Interest on Leases	92,693	35,201	6,648	-	-	-	-	-
Capital Reserve Office	-	-	408,342	481,937	6,835	488,772	-	488,772
MLO Office	-	-	775,358	891,412	14,217	905,629	-	905,629
<b>Total Expenditures</b>	<b>13,122,501</b>	<b>10,545,628</b>	<b>15,861,205</b>	<b>30,785,275</b>	<b>9,859,145</b>	<b>40,644,420</b>	<b>(1,125,442)</b>	<b>39,518,978</b>
<b>Net Resources Over (Under)</b>								
<b>Expenditures</b>	<b>8,970,045</b>	<b>13,073,546</b>	<b>20,849,833</b>	<b>22,321,218</b>	<b>(16,792,101)</b>	<b>5,529,117</b>	<b>-</b>	<b>5,529,117</b>
<b>Reserves:</b>								
Restricted for Pymnt - 09 & 16 COP	2,898,794	2,910,654	2,953,924	2,953,924	(2,953,924)	-	-	-
Assigned for Capital Reserve	5,071,251	6,242,670	4,982,898	14,422,126	(12,186,498)	2,235,628	(130,829)	2,104,799
Assigned for MLO	-	3,475,111	11,913,011	3,945,168	(1,651,679)	2,293,489	(865,690)	1,427,799
Committed Emergency Contingency	1,000,000	1,000,000	1,000,000	1,000,000	-	1,000,000	-	1,000,000
<b>Total Reserves</b>	<b>8,970,045</b>	<b>13,628,435</b>	<b>20,849,833</b>	<b>22,321,218</b>	<b>(16,792,101)</b>	<b>5,529,117</b>	<b>(996,519)</b>	<b>4,532,598</b>
<b>Fund Balance, End of Year</b>	<b>\$ 8,970,045</b>	<b>\$ 13,628,435</b>	<b>\$ 20,849,833</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Appropriation</b>				<b>\$ 53,106,493</b>	<b>\$ (6,932,956)</b>	<b>\$ 46,173,537</b>	<b>\$ (2,121,961)</b>	<b>\$ 44,051,576</b>

**Colorado Springs School District 11**  
**CAPITAL RESERVE CAPITAL PROJECTS FUND**  
**Detail Schedule**  
**FY2020-21**

**FY20-21**  
46,173,537

<b>Facilities</b>		<b>Capital Reserve Funded Building Renovations/Repairs</b>	
Admin - South	Data Center HVAC	1,500,000	
Admin - Central	Board Room Technology	300,000	
Carver ES	Roof Replacement	28,319	
Chipeta ES	HVAC Repairs	550,000	
District-Wide	Energy Savings Projects	21,420	
FOTC Complex	Equipment Storage Building	100,000	
Garry Berry Stadium	Roof Replacement	20,996	
Madison ES	Roof Replacement	80,500	
Palmer HS	Roof Replacement	11,880	
RJWAC	Replace Fire Alarm System	600,000	
RJWAC	Roof Replacement	755,118	
Rudy ES	Roof Replacement	4,994	
Steele ES	Potable Water System Repairs	72,400	
Steele ES	Roof Replacement	8,534	
Tesla HS/MS	Potable Water System Repairs	103,650	
Mountain Song CS	Roof Replacement	99,150	
<b>Total Building Renovations/Repairs</b>			<b>4,256,961</b>
<b>Transportation</b>	Buses, vehicles - annual renewal allowance	600,000	<b>600,000</b>
<b>Technology</b>	Allowance for technology equipment replacement	250,000	<b>250,000</b>
<b>Capital Reserve Carryover Projects</b>			
Grant ES	Security Vestibule	25,595	
Monroe ES	Security Vestibule	22,993	
Stratton ES	Boiler Replacement	22,500	
Scott ES	Kiln Upgrades	30,000	
Russell MS	Domestic Water Upgrades	143,150	
Sabin MS	Auxiliary Gym Rubber Floor Replacement	180,000	
Coronado HS	Fire Alarm Upgrade	25,000	
Doherty HS	Electrical Main Distribution Panel Replacement	28,720	
Mitchell HS	Parking Lot - Phase II	354,641	
Mitchell HS	Health Clinic	335,299	
Palmer HS	Fire Alarm Upgrades - Phase II	25,000	
Palmer HS	Football Lockers Replacement	12,500	
District-Wide	District Master Plan	88,613	
District-Wide	Security	61,757	
District-Wide	Energy Savings Projects	29,918	
District-Wide	Drinking Water Study	150,000	
Roosevelt CS	Additions and renovation	1,836,152.06	
AcademyACL CS	Expansion on Existing Bldg	5,556,396	
<b>Total Carryover Projects</b>			<b>8,928,234</b>
<b>2017 MLO Funded Projects</b>			
Admin - Central	Elevator Modernization	150,000	
Bristol ES	Carpet Replacement	15,000	
Bristol ES	HVAC Repairs	1,000,000	
Carver ES	Gym Floor and Carpet Replacement	48,500	
Chipeta ES	Ductwork Cleaning	43,000	
Columbia ES	Potable Water System Repairs	44,000	
Coronado HS	Ductwork Cleaning	45,000	
District-Wide	ADA Ramps to Portables	50,000	
District-Wide	Asphalt Maintenance	100,000	
District-Wide	Athletics Upgrades	1,000,000	
District-Wide	Cinder Track Repairs	30,000	
District-Wide	Energy Savings Projects	200,000	
District-Wide	Kitchen Upgrades	30,000	
District-Wide	Playground Repairs	285,000	
District-Wide	Reserves for Major Renovation	1,000,000	
Doherty HS	Replace Ceiling in Pool Room	121,500	
Doherty HS	Repair Flooring in Pool Room	34,225	

**Colorado Springs School District 11**  
**CAPITAL RESERVE CAPITAL PROJECTS FUND**  
**Detail Schedule**  
**FY2020-21**

<b>2017 MLO Funded Projects (Continued)</b>		
Edison ES	Carpet Replacement	10,000
Edison ES	Potable Water System Repairs	53,150
EDSS	Remodel for Registration Area	300,000
Grant ES	Carpet Replacement	14,000
Grant ES	Potable Water System Repairs	104,100
Grant ES	Roof Replacement	919,227
Jackson ES	Gym Floor Replacement	40,500
Swigert MS	Carpet Replacement	16,250
Swigert MS	Irrigation System Upgrades	125,000
Keller ES	Potable Water System Repairs	109,550
King ES	Replace Exhaust Fans	20,000
Madison ES	Install Air Conditioning	1,615,535
Mann MS	Electrical Upgrades	60,000
Mann MS	HVAC Upgrades	607,600
Mann MS	Stage Curtains Replacement	10,800
Martinez ES	Ductwork Cleaning	40,000
Martinez ES	Roof Replacement	28,784
Mitchell HS	Elevator Modernization	150,000
Mitchell HS	Carpet Replacement	128,000
North MS	Fire Alarm System	283,000
North MS	Storm Sewer Repairs	25,000
Palmer HS	Elevator Modernization (Freight)	250,000
Russell MS	HVAC Repairs	41,000
Russell MS	Stage Curtains Replacement	13,500
Sabin MS	Stage Curtains Replacement	20,250
Taylor ES	Countertops and Cabinets	87,500
Tesla HS/MS	Potable Water System Repairs	6,000
Tesla HS/MS	Security Alarm System	10,800
Twain ES	Carpet Replacement	25,000
<b>Total 2017 MLO Funded Projects</b>		<b>9,310,771</b>
<b>Technology</b>	MLO allowance for technology equipment replacement	<b>832,580</b>
<b>Furniture</b>	Allowance for school furniture replacement	<b>250,000</b>
<b>MLO Carryover Projects</b>		
Audubon ES	Playground & Fall Surfaces	3,774
Audubon ES	Stage Lighting	29,952
Bristol ES	Aluminum Electrical Feeders Replacement	6,249
Bristol ES	HVAC upgrades	100,000
Buena Vista ES	Playground & Fall Surfaces	61,300
Carver ES	Playground & Fall Surfaces	63,317
Carver ES	Fire Alarm System Replacement	35,212
Carver ES	Fire Sprinkler	5,800
Carver ES	Exterior Lighting	15,000
Columbia ES	HVAC System	655,885
Grant ES	Roof	96,775
Henry ES	Playground & Fall Surfaces	48,406
Henry ES	Fire Alarm	56,939
Howbert ES	Playground & Fall Surfaces	31,822
Howbert ES	Carpet Replacement	33,446
Howbert ES	Security Vestibule	56,148
Jackson ES	HVAC Repairs	1,178,380
Keller ES	Fire Sprinkler	6,000
Keller ES	Aluminum Electrical Feeders Replacement	13,293
King ES	HVAC	196,569
Martinez ES	Boiler	263,190
Madison ES	HVAC Upgrade -Adding A/C -Design	200,000
Madison ES	Electrical Sub-panels	40,000
Midland ES	Roof - Modular Building	4,848
Queen Palmer ES	Roof	690
Penrose ES	Playground fall surfaces	53,352

**Colorado Springs School District 11**  
**CAPITAL RESERVE CAPITAL PROJECTS FUND**  
**Detail Schedule**  
**FY2020-21**

**MLO Carryover Projects (Continued)**

Rogers ES	Boiler	90,000
Steele ES	Boiler	209,000
Taylor ES	Playground surfaces	18,901
Twain ES	Stage Lighting	30,000
Wilson ES	Roof - Portables	690
McAuliffe ES	Roof	690
Mann MS	Fire Sprinkler Heads & RPZ Replacement	12,000
Mann MS	Exterior Lighting	60,000
North MS	Fire Sprinkler	6,000
North MS	Bleacher replacement	58,491
Russell MS	Fire Sprinkler	6,000
Russell MS	Elevator Modernization	80,920
Sabin MS	Carpet Replacement	117,000
Galileo MS	Fire Sprinkler Heads & RPZ Replacement	72,000
Galileo MS	Elevator Modernization	77,755
Swigert MS	Fire Alarm System Replacement	50,000
Swigert MS	Bleacher replacement	57,774
Coronado HS	Fire Sprinkler Heads & RPZ Replacement	25,000
Coronado HS	Replace Boilers	68,357
Coronado HS	Exterior Sanitary Sewer	81,291
Doherty HS	Fire Sprinkler Heads & RPZ Replacement	48,000
Doherty HS	Roof	544
Doherty HS	Rubber Floor Removal/Replacement	15,000
Doherty HS	Elevator Modernization	77,317
Mitchell HS	Parking Lot - Phase III	417,826
Mitchell HS	Fire Sprinkler Heads & RPZ Replacement	12,000
Mitchell HS	Fire Alarm System Replacement	80,000
Palmer HS	Stage Smoke Hatches	67,000
Palmer HS	Carpet Replacement	80,000
RJWAC	Fire Sprinkler Heads & RPZ Replacement	6,000
RJWAC	Domestic Water Pipe Replacement Phase I	1,360,278
RJWAC	Exterior Storm Sewer	45,642
Admin - Central	Fire Sprinkler	12,000
Admin - South	Data Center Renovation - Design HVAC	300,000
District-Wide	Fire Alarm - Kitchen Hoods	40,000
District-Wide	Replace Furnaces (12 Total)	96,795
District-Wide	Energy Savings Projects	139,999
District-Wide	Door Hardware	633,244
Distribution Center	Fire Sprinkler - Freezer	26,108
Tesla HS	Electrical Sub-panels	129,417
Tesla HS	Minor Renovation for Program Transition	491,439
Garry Berry Stadium	Site Improvements	280,890
<b>Total MLO Carryover Projects</b>		<b>8,737,715</b>

**Colorado Springs School District 11**  
**CAPITAL RESERVE CAPITAL PROJECTS FUND**  
**Detail Schedule**  
**FY2020-21**

<b>Debt Service</b>	
Paying agent fees	7,000
COP 2019 principal - AcademyACL CS Expansion	540,000
COP 2019 interest - AcademyACL CS Expansion	187,902
COP 2019 principal - Roosevelt CS Expansion	405,000
COP 2019 interest - Roosevelt CS Expansion	133,975
COP 2009 principal	3,100,000
COP 2009 interest	62,000
COP 2016 principal	465,000
COP 2016 interest	57,439
<b>Total Debt Service</b>	<b>4,958,316</b>
<b>Capital Reserve Office</b>	
Professionals (procurement)	48,694
Professionals (facilities)	228,351
ESP salaries	22,873
Fringe benefits (Procurement)	16,572
Fringe benefits (Professionals)	82,620
Fringe benefits (ESP)	8,962
Mileage Allowance - Professionals	5,250
Legal services	5,000
Professional services	58,000
Other purchase services	3,950
Printing	1,000
Mileage reimbursement	500
Supplies	2,000
Furniture and small equipment	5,000
<b>Total Capital Reserve Office</b>	<b>488,772</b>
<b>2017 MLO Capital Reserve Office</b>	
Administrator salaries	100,667
Professionals salaries	268,705
Clerical salaries	137,236
Professionals salaries - Procurement	97,388
Administrator benefits	37,049
Professionals benefits	97,273
Clerical benefits	53,767
Professionals benefits - Procurement	33,144
Mileage Allowance - Professionals	8,400
Legal services	1,000
Professional / Planning services	30,000
Copier repairs	2,000
Other Purchase Services	5,000
Printing	2,500
Training / Travel	2,500
Mileage Reimbursement	1,400
Supplies	4,000
Software	5,000
Technology Equipment	10,000
Furniture and small equipment	8,600
<b>Total Capital Reserve Office</b>	<b>905,629</b>
Restricted for payment - 2009 refunding COPs and 2016 COPs	-
Assigned for future projects - 2017 MLO contingency	1,427,799
Assigned for future projects - capital reserve contingency	2,104,799
Committed emergency contingency	1,000,000
<b>Total Reserves</b>	<b>4,532,598</b>
<b>Total Capital Reserve Budget</b>	<b>\$44,051,576</b>





**Colorado Springs School District 11**  
**CAPITAL RESERVE CAPITAL PROJECTS FUND**  
**Schedule of Debt Service**  
**FY2020-21**  
**ANNUAL DEBT SERVICE REQUIREMENT**

Year	Certificates of Participation Leases		ES Renovation Certificates of Participation (1)		Total Annual Debt Service Requirement	
	Principal	Interest	Principal	Interest	Principal	Interest
FY 2020-21	3,100,000	62,000	465,000	57,439	3,565,000	119,439
FY 2021-22	-	-	470,000	49,014	470,000	49,014
FY 2022-23	-	-	480,000	40,455	480,000	40,455
FY 2023-24	-	-	490,000	31,715	490,000	31,715
FY 2024-25	-	-	495,000	22,840	495,000	22,840
FY 2025-26	-	-	505,000	13,830	505,000	13,830
FY 2026-27	-	-	515,000	4,640	515,000	4,640
<b>TOTALS</b>	<b>\$ 3,100,000</b>	<b>\$ 62,000</b>	<b>\$ 3,420,000</b>	<b>\$ 219,933</b>	<b>\$ 6,520,000</b>	<b>\$ 281,933</b>

(1) In May 2016, the District issued certificates of participation (COP) notes, to implement a fixed rate funding of series 2016 COPs. The term of the 2016 obligation will be from from December 1, 2016 through December 2026. with a fixed coupon rate of 1.802 percent. Private placement with Commerce Bank.

Note : This budget provides for the appropriation by the Board of Education for the debt obligations of D11 during FY20/21.

**Colorado Springs School District 11**  
**INTERNAL SERVICE FUNDS**  
**Combining Schedule of Revenues, Expenditures, and Net Assets**  
**FY2020-21**

	<b>Risk-Related Activity Fund</b>	<b>Production Printing Fund</b>	<b>Total Internal Service Funds</b>
<b>Operating Revenues</b>			
Charges for Services	\$ -	\$ 2,521,296	\$ 2,521,296
Employee Contributions	8,959,050	-	8,959,050
Employer Contributions	23,121,088	-	23,121,088
<b>Total Operating Revenues</b>	<b>32,080,138</b>	<b>2,521,296</b>	<b>34,601,434</b>
<b>Operating Expenses</b>			
Claims Payments	2,932,325	-	2,932,325
Premium, Claim Admin., IBNR	30,049,631	-	30,049,631
Administration	637,080	-	637,080
Production Printing	-	2,490,818	2,490,818
<b>Total Operating Expenses</b>	<b>33,619,036</b>	<b>2,490,818</b>	<b>36,109,854</b>
<b>Net Operating Profit (Loss)</b>	<b>(1,538,898)</b>	<b>30,478</b>	<b>(1,508,420)</b>
<b>Non-Operating Revenues and (Expenses)</b>			
Investment/Interest Income	15,000	-	15,000
Transfer in from Mill Levy Fund	7,448	49,522	56,970
Transfer In(Out) General Fund	3,000,000	(80,000)	2,920,000
<b>Total Non-Operating Revenues and (Expenses)</b>	<b>3,022,448</b>	<b>(30,478)</b>	<b>2,991,970</b>
<b>Net Income (Loss)</b>	<b>1,483,550</b>	<b>-</b>	<b>1,483,550</b>
<b>Beginning Net Assets</b>	<b>5,589,884</b>	<b>885,764</b>	<b>6,475,648</b>
<b>Net Assets, End of Year</b>	<b>\$ 7,073,434</b>	<b>\$ 885,764</b>	<b>\$ 7,959,198</b>
<b>Fund Appropriation</b>			
Total Operating Revenues	\$ 32,080,138	\$ 2,521,296	34,601,434
Beginning Retained Earnings	5,589,884	885,764	6,475,648
Non Operating Revenues	3,022,448	(30,478)	2,991,970
Invested in Fixed Assets	-	(758,507)	(758,507)
<b>Total Appropriation</b>	<b>\$ 40,692,470</b>	<b>\$ 2,618,075</b>	<b>\$ 43,310,545</b>

BUDGET ADMINISTRATOR: Kent Poe

FUND: Risk Related Activities

DIVISION HEAD: Glenn Gustafson

DATE: June 24, 2020

### **RISK RELATED ACTIVITY FUND (RRAF)**

Revenues to support the activities accounted for in the risk related activities fund (RRAF) (Fund 64) originate from three primary sources and are utilized generally as described below:

- I. Premium contributions from Colorado Springs School District 11 and the employees provide the primary revenue supporting employee benefit expenditures for health, vision, dental, life, the Employee Assistance Program, short-term disability and long term disability.

On July 1, 2004, the District joined the Boards of Education Self-funded Trust (BEST), a self-funded trust for medical plan services, of the Colorado Association of School Boards. Contributions are made to the trust based on actuarial projections. The trust pays the claims and other administrative expenses on behalf of the District. The trust holds the District's claim fluctuation reserve (CFR) and the incurred but not reported (IBNR) reserve as required by the actuary.

- II. The dental-PPO Premier, dental-PPO, and the vision program are all self-funded; the IBNR and CFR are maintained for each in FY2020-21. Life, short-term disability and long-term disability are fully insured programs.
- III. Interest earned on reserves, premiums collected in advance, and transfers of monies collected in advance provide an additional source of revenue to offset overall RRAF costs.

The FY2020-21 budget includes 15.1% premium increase for the medical, 31.9% for the dental PPO + premier plan, 2.8% for the dental PPO plan, 10% decrease for the District paid life, 10% premium increase for long-term disability, and no increase for vision or short-term disability. The reserves for each of the plans are also fully funded for FY2020-21.

Reserves have been established for certain health care programs within the fund and serve to manage the financial stability for the portions of the various health care programs for which the District is self-funded. The reserves are:

- I. **IBNR reserve** is required by proper fund accounting to account for future claims payments that have occurred but have not been processed. The reserves for FY2020-21 are fully funded at the rate set by the actuary. The following percentages of estimated claims are used to set the reserves:

A.	Medical	10.0 percent *
B.	Vision	3.0 percent **
C.	Dental	9.0 percent **

\* This is held by the BEST trust and will be used to pay claims if the trust is terminated.

\*\* This is based on IBNR for December 2019. Actual IBNR for FY2020-21 will not be available until after the end of the current plan year.

II. **Claim fluctuation reserve** is required to provide a funded “risk corridor” in the event that the estimates of self-funded future medical claims exceed premiums collected from employees and the District. The reserve is set at 10 percent of projected future claims by the plan’s actuary. The BEST trust holds the CFR for the District. In the event the District leaves the trust, the CFR will be returned. Through the continued shift of retirees to the PERA medical plan, changes in the District’s benefit plan, and ongoing population health management efforts, D11 continues to maintain healthy reserves with the BEST Health Plan.

The following chart indicates the employees in Fund 64. An adjustment was made to the actual professional FTE due to rounding.

POSITIONS	FY2017-18 AUTHORIZED	FY2018-19 AUTHORIZED	FY2019-20 MID-YEAR	CHANGE	FY2020-21 PROPOSED
Administrative	0.70	0.70	0.70	0.00	0.70
Professional	1.60	1.60	1.60	0.00	1.60
ESP	2.00	2.00	2.00	0.00	2.00
Teacher	0.00	0.00	0.00	0.00	0.00
TOTAL FTE	4.30	4.30	4.30	0.00	4.30

**Colorado Springs School District 11**  
**RISK RELATED ACTIVITY FUND**  
**Schedule of Revenues, Expenses, and Net Position**  
**Adopted FY2020-21**

	Actual			Budget		
	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Mid-Year	Change	2020-21 Adopted
<b>Operating Revenues</b>						
Employee Contributions	\$ 7,774,393	\$ 7,892,731	\$ 8,187,941	\$ 9,366,106	\$ (407,056)	\$ 8,959,050
Employer Contributions	18,790,464	19,396,866	19,794,450	19,341,021	3,780,067	23,121,088
COBRA Admin Fee	1,209	-	-	-	-	-
<b>Total Operating Revenues</b>	<b>26,566,066</b>	<b>27,289,597</b>	<b>27,982,391</b>	<b>28,707,127</b>	<b>3,373,011</b>	<b>32,080,138</b>
<b>Operating Expenses</b>						
Medical	24,366,935	25,150,110	27,336,057	26,756,057	2,770,442	29,526,499
Dental - PPO	1,637,128	1,848,040	1,858,401	1,959,971	450,330	2,410,301
Dental - EPO	339,954	354,714	411,690	314,609	108,013	422,622
Life Insurance	600,800	602,773	669,129	669,991	(70,960)	599,031
Life Insurance-Supplemental	145,070	159,731	165,295	177,000	4,000	181,000
Long-Term Disability	150,767	145,582	135,094	168,873	(13,079)	155,794
Short-Term Disability	87,705	88,871	100,947	97,756	14,145	111,901
Vision	226,050	227,514	259,463	302,293	(90,405)	211,888
<b>Total Operating Expenses</b>	<b>27,554,409</b>	<b>28,577,335</b>	<b>30,936,076</b>	<b>30,446,550</b>	<b>3,172,486</b>	<b>33,619,036</b>
<b>Operating Profit (Loss)</b>	<b>(988,343)</b>	<b>(1,287,738)</b>	<b>(2,953,685)</b>	<b>(1,739,423)</b>	<b>200,525</b>	<b>(1,538,898)</b>
<b>Non-operating Revenues</b>						
Investment Income	405,895	765,551	425,376	56,000	(41,000)	15,000
Operating transfer in from 2017 MLO Fund	-	6,586	7,448	7,448	-	7,448
Operating transfer from General Fund	1,000,000	-	-	3,000,000	-	3,000,000
<b>Total Non-operating Revenues</b>	<b>1,405,895</b>	<b>772,137</b>	<b>432,824</b>	<b>3,063,448</b>	<b>(41,000)</b>	<b>3,022,448</b>
<b>Net Income (Loss)</b>	<b>417,552</b>	<b>(515,601)</b>	<b>(2,520,861)</b>	<b>1,324,025</b>	<b>159,525</b>	<b>1,483,550</b>
<b>Beginning Net Position*</b>	<b>8,208,794</b>	<b>8,626,346</b>	<b>8,110,745</b>	<b>5,589,884</b>	<b>-</b>	<b>5,589,884</b>
<b>Net Position, End of Year (Appropriated &amp; Reserved)</b>	<b>\$ 8,626,346</b>	<b>\$ 8,110,745</b>	<b>\$ 5,589,884</b>	<b>\$ 6,913,909</b>	<b>159,525</b>	<b>\$ 7,073,434</b>
<b>Fund Appropriation</b>						
Operating Revenues				\$ 28,707,127	\$ 3,373,011	\$ 32,080,138
Non-Operating Revenues				3,063,448	(41,000)	3,022,448
Beginning Net Position				5,589,884	-	5,589,884
<b>Total Appropriation</b>				<b>\$ 37,360,459</b>	<b>\$ 3,332,011</b>	<b>\$ 40,692,470</b>

**INTERNAL SERVICE FUND - RISK RELATED ACTIVITIES**  
**Supplemental Schedule of Revenues & Expenses**  
**FY2020-21 BUDGET**

	28810 HEALTH	28820 DENTAL PPO	28830 BASIC LIFE	28831 LIFE SUPP	28840 LONG-TERM DISABILITY	28841 SHORT-TERM DISABILITY	28850 VISION	28860 DENTAL EPO	EMPLOYEE BENEFITS TOTAL
<b>BEGINNING NET ASSETS</b>									
Retained Earnings	-	483,526	-	-	-	-	121,667	55,081	660,274
Reserve (BEST)	4,929,610	-	-	-	-	-	-	-	4,929,610
<b>Total Beginning Net Assets</b>	<b>4,929,610</b>	<b>483,526</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>121,667</b>	<b>55,081</b>	<b>5,589,884</b>
<b>OPERATING REVENUES</b>									
Premiums:									
Employee - Benefits	7,123,130	970,836	-	181,000	155,794	111,901	171,393	244,996	8,959,050
Employer - Benefits	21,369,395	868,452	599,031	-	-	-	107,210	177,000	23,121,088
<b>Total Operating Revenues</b>	<b>28,492,525</b>	<b>1,839,289</b>	<b>599,031</b>	<b>181,000</b>	<b>155,794</b>	<b>111,901</b>	<b>278,603</b>	<b>421,995</b>	<b>32,080,138</b>
Earnings on Investments	15,000	-	-	-	-	-	-	-	15,000
Transfer In from 2017 MLO	7,448	-	-	-	-	-	-	-	7,448
Transfer In from General Fund	3,000,000	-	-	-	-	-	-	-	3,000,000
<b>Total Non-operating Revenue</b>	<b>3,022,448</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,022,448</b>
<b>TOTAL REVENUE and BEGINNING NET ASSETS</b>	<b>36,444,583</b>	<b>2,322,815</b>	<b>599,031</b>	<b>181,000</b>	<b>155,794</b>	<b>111,901</b>	<b>400,270</b>	<b>477,077</b>	<b>40,692,470</b>
<b>OPERATING EXPENSES</b>									
Claims Payments	-	2,322,815	-	-	-	-	201,888	407,622	2,932,325
Claims Admin, Premiums, IBNR:	-	77,000	-	-	-	-	10,000	15,000	102,000
Premium Payments	28,899,905	-	599,031	181,000	155,794	111,901	-	-	29,947,631
Claims Administration Total	28,899,905	2,399,815	599,031	181,000	155,794	111,901	211,888	422,622	32,981,956
<i>Fund Administration:</i>									
Salaries	280,459	8,004	-	-	-	-	-	-	288,463
Employee Benefits	85,390	2,482	-	-	-	-	-	-	87,872
Purchased Services	226,545	-	-	-	-	-	-	-	226,545
Legal Expenses	5,000	-	-	-	-	-	-	-	5,000
Print/Staff Dev/M	24,500	-	-	-	-	-	-	-	24,500
Supplies & Materials	1,700	-	-	-	-	-	-	-	1,700
Equipment	3,000	-	-	-	-	-	-	-	3,000
<i>Administration Subtotal</i>	<i>626,594</i>	<i>10,486</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>637,080</i>
<b>Total Operating Expenses</b>	<b>29,526,499</b>	<b>2,410,301</b>	<b>599,031</b>	<b>181,000</b>	<b>155,794</b>	<b>111,901</b>	<b>211,888</b>	<b>422,622</b>	<b>33,619,036</b>
<b>RESERVES &amp; LIABILITIES</b>									
Claim Fluctuation Reserve &									
Prepaid Accrual	6,918,084	(87,486)	-	-	-	-	188,382	54,455	7,073,435
<b>Net Assets, End of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL APPROPRIATION</b>	<b>\$ 36,444,583</b>	<b>\$ 2,322,815</b>	<b>\$ 599,031</b>	<b>\$ 181,000</b>	<b>\$ 155,794</b>	<b>\$ 111,901</b>	<b>\$ 400,270</b>	<b>\$ 477,077</b>	<b>\$ 40,692,470</b>

BUDGET ADMINISTRATOR: Joe W. Morin

FUND: Production Printing

DIVISION HEAD: Glenn Gustafson

DATE: April 26, 2020

### PRODUCTION PRINTING FUND

The Production Printing Department oversees printing and copying, 208 convenience copiers, the mailroom, and the District's student and staff identification cards at six locations throughout the District. Printing locations are comprised of one full-service main facility, and one satellite copy center located in each of the District's four high schools and one at the Roy J. Wasson Academic Campus. Production Printing is an internal service fund designed to efficiently support the District's student and staff population with best-value products and services focused on student achievement. Nationally recognized as one of the most technologically advanced and well-equipped facilities in the state of Colorado, charges for services rendered are approximately fifty percent less compared with those of the commercial market. In addition to servicing District 11 customers as its core mission, the department also fosters community partnerships with outlying school districts, governmental agencies, and educationally affiliated non-profit organizations in neighboring communities across the state of Colorado, by delivering on-time, cost-effective, high-quality products and services.

All production locations are equipped, supplied, and staffed to maximize the economies of scale, assuring the printing and copying needs of our customers are efficiently met. Job requests may be submitted to any location via telephone, walk-in, pony, email, or website at: [www.d11.org/printing](http://www.d11.org/printing), where customers may simply navigate to the location of their choice, fill out a job ticket, attach their file electronically, and submit the order. All printing and copying charges are uploaded daily and readily accessible to our customers via the Oracle financial system. Continued sales growth is attributed directly to outstanding customer-driven products and services and advanced technological investments. Less than five percent of the total annual revenue is derived from non-profit organizations; the remainder comes from servicing internal administrative and educational needs.

Revenue generated from sales offsets all expenses including indirect costs and overhead, salaries, benefits, and any consumables used in production. At fiscal year-end, the department's retained earnings fund balance is sufficient to fully fund depreciation, maintain a reasonable contingency reserve level, and support future capital costs and emerging opportunities. An operating margin of approximately 5.2 percent is projected for 2020-2021, keeping the fund in sound financial condition, and a five-year equipment plan is maintained to further equipment and technological upgrades. Approximately 36 percent of the department's budget is utilized for salaries and benefits, the remaining 64 percent is reserved for daily operating capital to purchase consumables such as paper, toners, and supplies used to produce a value-added product. A 4.5 percent return-on-investment is a reflection of the fund's 28-year average net income contribution to retained earnings of \$73,028. A four percent education support professional incentive bonus is established to recognize all department employees for achieving predetermined department financial objectives.

A just-in-time management philosophy, cross training, cutting-edge technology and close scrutiny with regard to waste, efficiency, and increased productivity, have yielded an industry benchmark pricing structure. Yet, while labor costs continue to increase, the fund typically transfers residual equity (net profit or cash) and/or indirect costs (utilities, payroll, etc.) annually to the general fund. A residual equity transfer is designed to transfer excess equity directly from one fund to another without impacting the income statement. Transfers for the past 28 years total over \$2.7 million, supporting our goal to keep the resources as close to the child as possible. Automated invoicing and free daily delivery to each site keeps staff in the buildings resulting in increased focus on students, time savings, elimination of mileage reimbursements, and reduction of risk of accident or injury. In addition to the annual contribution, Production Printing's pricing structure saves the District over \$2 million annually.

Products produced consist of: awards, booklets, brochures, bulletins, business cards, calendars, certificates, classroom materials, color charts and graphs, full color envelopes, flyers, invitations, labels, memo pads, carbonless forms, newsletters, note cards, posters, programs, publications, reports, resumes, stationery, table tents, tickets, transparencies, acrylic and metal signs, vinyl banners, and much more.

Services offered by the department include typesetting and prepress design, full color digital printing, high speed digital full color and black and white copying, sign engraving, folding, stapling, collating, binding, cutting, numbering, wide format printing and contour cutting, direct/bulk mail, and laminating.

FULL TIME POSITIONS	FY 2018-19 AUTHORIZED	FY 2019-20 AUTHORIZED	FY 2019-20 MID-YEAR	CHANGE	FY 2020-21 PROPOSED
Administrative	0.00	0.00	0.00	0.00	0.00
Professional	1.00	1.00	1.00	0.00	1.00
ESP	18.00	18.00	18.00	0.00	18.00
TOTAL FTE	19.00	19.00	19.00	0.00	19.00



**Colorado Springs School District 11**  
**PRODUCTION PRINTING FUND**  
**Schedule of Revenues, Expenses, and Retained Earnings**  
**Adopted FY2020-2021**

	Actual			Budget		
	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Mid-Year	Change	2020-21 Adopted
<b>Operating Revenues</b>						
Printing	1,694,919	1,704,004	1,626,630	2,256,712	58,916	2,315,628
Mail	320,046	-	-	89,052	-	89,052
Pony	-	-	-	116,616	-	116,616
<b>Total Operating Revenues</b>	<b>2,014,965</b>	<b>1,704,004</b>	<b>1,626,630</b>	<b>2,462,380</b>	<b>58,916</b>	<b>2,521,296</b>
<b>Operating Expenses:</b>						
<b>Printing</b>						
Professional Salaries	46,627	48,725	55,879	147,981	-	147,981
Professional Benefits	21,265	22,153	24,054	63,632	2,959	66,591
Crafts & Trades Salaries	434,353	370,409	436,363	506,711	1,276	507,987
Temp Pay - Crafts & Trades	3,482	16,419	17,465	6,103	-	6,103
Overtime Pay - Crafts & Trades	-	-	-	5,000	-	5,000
Incentive Pay - Crafts & Trades	-	-	-	18,776	394	19,170
Crafts & Trades Benefits	165,105	161,795	168,524	205,748	24,285	230,033
Purchased Services	598,876	607,419	527,012	815,739	13,989	829,728
Insurance	1,998	2,980	1,990	3,200	1,003	4,203
Supplies & Materials	213,064	195,077	182,475	363,972	10,008	373,980
Non-Capital Equipment	797,712	-	10,960	28,008	-	28,008
Depreciation	66,184	61,381	69,488	61,409	5,002	66,411
Interest Expense	15,357	-	-	-	-	-
Utilities and Internal Costs	12,692	12,692	12,692	41,640	-	41,640
Contingency Reserve	-	-	-	162,981	-	162,981
Other	-	-	-	1,002	-	1,002
<b>Subtotal Printing</b>	<b>2,376,715</b>	<b>1,499,050</b>	<b>1,506,902</b>	<b>2,431,902</b>	<b>58,916</b>	<b>2,490,818</b>
<b>Mailroom</b>						
Crafts & Trades Salaries	45,871	45,872	45,872	-	-	-
Crafts & Trades Benefits	34,652	17,166	17,166	-	-	-
<b>Subtotal Mailroom</b>	<b>80,523</b>	<b>63,038</b>	<b>63,038</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating Expenses</b>	<b>2,457,238</b>	<b>1,562,088</b>	<b>1,569,940</b>	<b>2,431,902</b>	<b>58,916</b>	<b>2,490,818</b>
<b>Net Operating Profit (Loss)</b>	<b>(442,273)</b>	<b>141,916</b>	<b>56,690</b>	<b>30,478</b>	<b>-</b>	<b>30,478</b>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	2,605	1,448	2,136	-	-	-
Sale of capital assets	4,500	(2,834)	-	-	-	-
Transfers In from 2017 MLO	-	47,646	49,522	49,522	-	49,522
Transfers from (to) General Fund	400,000	(80,000)	(80,000)	(80,000)	-	(80,000)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>407,105</b>	<b>(33,740)</b>	<b>(28,342)</b>	<b>(30,478)</b>	<b>-</b>	<b>(30,478)</b>
<b>Net Income</b>	<b>(35,168)</b>	<b>108,176</b>	<b>28,348</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Net Position</b>	<b>784,408</b>	<b>749,240</b>	<b>857,416</b>	<b>885,764</b>	<b>-</b>	<b>885,764</b>
<b>Net Position, End of Year</b>	<b>749,240</b>	<b>857,416</b>	<b>885,764</b>	<b>885,764</b>	<b>-</b>	<b>885,764</b>

**Fund Appropriation**

Total Operating Revenues	2,462,380	58,916	2,521,296
Total Non-Operating Revenues (Expenses)	(30,478)	-	(30,478)
Beginning Net Position	885,764	-	885,764
Invested in capital assets, net of related debt	(758,507)	-	(758,507)
<b>Total Appropriation</b>	<b>2,559,159</b>	<b>58,916</b>	<b>2,618,075</b>

**Colorado Springs School District 11**

**PRODUCTION PRINTING FUND  
Five-Year Capital Needs Projections  
FY 2021 to 2025**

<b>FY</b>	<b>Description</b>	<b>Estimated Cost</b>
<b>20-21</b>	1 – Mailroom Inserting/Tabbing Machine	\$35,000
<b>21-22</b>	1 – Envelope Press	\$30,000
<b>22-23</b>	1 – Postage Meter	\$20,000
<b>23-24</b>	10 – Satellite Copy Center Digital Presses	\$50,000
<b>24-25</b>	10 – Computers/Servers and Related Peripherals	\$20,000

BUDGET ADMINISTRATOR:	Laura Hronik	FUND: Private Purpose Trust Fund
DIVISION HEAD	Glenn Gustafson	DATE: June 24, 2020

### **PRIVATE PURPOSE TRUST FUND**

The private purpose trust fund records revenues from donations that are held in trust for a specific purpose. The specific purpose is not related to school district operations and the principal may be expendable or non-expendable depending on the trust agreement. Revenues recorded in the private purpose trust fund are generally college scholarships for District 11 students.

**Colorado Springs School District 11**  
**PRIVATE PURPOSE TRUST FUND**  
**Schedule of Revenues, Expenditures, and Fund Balance**  
**Adopted FY2019-20**

	Actual			Budget		
	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Mid-Year	Change	2019-20 Adopted
<b>Beginning Fund Balance</b>	\$ 50,108	\$ 50,401	\$ 70,313	\$ 79,277	\$ (292)	\$ 78,985
<b>Revenues</b>						
Interest	293	662	1,414	1,500	-	1,500
Donations	-	20,000	10,000	10,000	-	10,000
<b>Total Revenues</b>	<b>293</b>	<b>20,662</b>	<b>11,414</b>	<b>11,500</b>	<b>-</b>	<b>11,500</b>
<b>Total Resources Available</b>	<b>50,401</b>	<b>71,063</b>	<b>81,727</b>	<b>90,777</b>	<b>(292)</b>	<b>90,485</b>
<b>Expenditures</b>						
M Ahern (2190B)	-	750	750	974	11	985
Lew Reimer (2190L)	-	-	70	144	1	145
Perkins (2191A)	-	-	-	1,525	20	1,545
M Reed (2191B)	-	-	-	14,554	196	14,750
Holmes Media (2191C)	-	-	148	12,281	169	12,450
S Reitz (2191D)	-	-	-	6,990	95	7,085
Ron Robinson (2191E)	-	-	-	11,251	149	11,400
H Christensen (2191F)	-	-	-	2,433	37	2,470
S Karcher (2191G)	-	-	-	10,149	126	10,275
Dan Furstenau (2191H)	-	-	1,482	18,976	(1,096)	17,880
Other	-	-	-	11,500	-	11,500
<b>Total Expenditures</b>	<b>-</b>	<b>750</b>	<b>2,450</b>	<b>90,777</b>	<b>(292)</b>	<b>90,485</b>
<b>Fund Balance, End of Year</b>	<b>\$ 50,401</b>	<b>\$ 70,313</b>	<b>\$ 79,277</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Total Appropriation</b>	<b>\$ 90,777</b>	<b>\$ (292)</b>	<b>\$ 90,485</b>
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The following outlines the FY 20/21 recommended staffing formulas used to place staff into schools.

### **Elementary**

Classroom Teachers	Pupil to teacher ratio is the average class size to 1.0: All grades – 25:1 ratio
Support Teachers (Art, Music, P.E.)	0 – 199 = 2.0 FTE 200 – 299 = 2.5 FTE 300 + = 3.0 FTE
Counselors	1.0 FTE per school (33 FTE phased in 2018-19 through 2022-23) <b>MLO Total:</b> 6.0 FTE in 18-19. Additional 6.0 FTE in 19-20 and 6.0 FTE for 20-21.
Teacher Learning Coaches (TLC)	.5 FTE per small school (less than 250 students) 1.0 FTE per school over 250 students
Library Tech. Educators (LTE)	1.0 FTE per school.
Principals	1.0 FTE per school
Assistant Principals	450 - 524 students – 0 FTE to .5 FTE* per school 525 - 624 students - .5 FTE to 1.0 FTE* per school 625+ students – 1.0 FTE per school
Support Staff (office/clerical)	0 - 550 students – 16 hours per day per school (2.0 FTE) >550 students – 20 hours per day per school (2.5 FTE)
Support Staff (classroom)	Kindergarten – average <28 students/class – 4-hour aide per day per class Kindergarten – average >28 students/class – additional 2 hours' day aide time Grades 1 and 2 – average >28 students/class – 4-hour aide per day per class Grades 3, 4, 5 – average >30 students/class – 4-hour aide per day per class
Library Tech. Technicians (LTT)	The position of LTT is no longer a school-based position. The new model will provide a centrally-based Support Technician team providing library technology support for all schools.
Custodial Staff	1.0 FTE Building Manager 1.0 – 2.5 FTE Building Technicians
Special Education	Assigned by the Special Education Department (see guidelines on last page)

### **Middle Schools**

Classroom Teachers	Projected student enrollment of the school times the number of hours in a student's day divided by the number of hours teachers teach in a day divided by 30.0. Enrollment x 6.35 / 4.6 / 30
Counselors	2.0 FTE per school plus .5 with an enrollment of 1,000 students or more. Student Personnel Coordinators are counted as part of the counseling ratio. Additional 1.0 FTE per school to be phased in 2018-19 through 2022-23 with a total of 6.0 FTE phased in for 2018-19.
Library Tech Educators (LTE)	1.0 FTE per school
Principals	1.0 FTE per school
Assistant Principals	2.0 FTE per school
Support Staff (office & classroom)	40 – 48 hours per school (5.0 – 6.0 FTE)  The position of LTT is no longer a school-based position. The new model will provide a centrally-based Support Technician providing library technology support for all schools.
Campus Supervisors	16 hours per day per school (2.0 FTE) (1.0 FTE for West MS)

Custodial Staff	1.0 FTE Building Manager 1.0 FTE Assistant Building Manager 1.0 – 3.5 FTE Building Technician
Special Education	Assigned by the Special Education Department (see guidelines on last page)
Conversion Factor:	A department head or principal is allowed to convert two ESP positions to one teacher position. Likewise, the department head may convert one teacher position into two ESP positions. Conversions of executive/professional positions are based on salary. This means the salary of the eliminated position must be equal to or greater than the salary of the new position. A form for all conversions must be submitted to be approved by the Human Resources Department. Each conversion is valid through June 30 of the fiscal year the application is made. If the department head or principal wishes to continue the conversion into the next fiscal year, a new application must be submitted and approved.

## **High Schools**

Classroom Teachers	Projected student enrollment of the school times the number of hours in a student's day divided by the number of hours' teachers teach in a day divided by 33.5. Enrollment x 6.2 / 4.6 / 33.5
Counselors	1.0 FTE per school to be phased in 2018-19 through 2022-23 with a total of 3 FTE phased in for 2018-19. Add 1.0 FTE per 375 students.
Library Tech. Educators (LTE)	2.0 FTE per school
Principals	1.0 FTE per school
Assistant Principals	2.0 FTE per school up to 1,600 students and 3.0 FTE per school with over 1,600 students
Athletic Directors	1.0 FTE per school
Dropout Counselors	1.0 FTE per school
Support Staff (office / business / classroom)	1,100 - 1,600 students – 120 hours per day per school (15.0 FTE) 1,601 - 1,800 students – 128 hours per day per school (16.0 FTE) 1,801+ students – 136 hours per day per school (17.0 FTE) + 4 hours/day added business support
Library Tech. Technicians (LTT)	The position of LTT is no longer a school based position. The new model will provide a centrally-based Support Technician team providing library technology support for all schools.
Campus Supervisors	48 hours per day (6.0 FTE) for ≤ 1,800 students
Custodial Staff	1.0 FTE Building Manager 1.0 FTE Assistant Building Manager 1.0 Building Mechanic 6.5 – 9.0 FTE Building Technician
Special Education	Assigned by the Special Education Department (see guidelines on last page)

## **Alternative Education**

Classroom Teachers	Achieve / Digital – 13.5 FTE / 5 FTE Bijou School – 7.5 FTE Career Pathways – 7 FTE Odyssey Early College and Career Options – 11 FTE Roy J. Wasson Academic Campus – program based Tesla Educational Opportunity School – 13.5 FTE
Counselors	1.0 FTE each for Achieve Online, Bijou, Digital, Odyssey, and 2.0 FTE for Tesla.
Library Tech Educators (LTE)	1.0 FTE at Roy J. Wasson Academic Campus
Executive Director	Roy J. Wasson Academic Campus – 1.0 FTE

Principals	Achieve Online / Digital School – 1.0 FTE Bijou School – 1.0 FTE Odyssey Early College and Career Options – 1.0 FTE Tesla Educational Opportunity School – 1.0 FTE
Assistant Principals	Achieve Online / Digital School – 1.0 FTE Tesla Educational Opportunity School – 1.0 FTE
Support Staff	21.7 FTE – Across Alternative Sites Achieve/Digital – 5.0 FTE Adult Ed – 1.0 FTE Bijou – 2.0 FTE Career Pathways – 2.0 FTE Odyssey Early College and Career Options – 3.2 FTE TESLA – 3.0 FTE Voc. Ed – 2.0 FTE RJWAC – 3.5 FTE
Library Tech Technicians (LTT)	The position of LTT is no longer a school-based position. The new model will provide a centrally-based Support Technician team providing library technology support for all schools.
Campus Supervisors	5.0 FTE - 6.0 FTE for Roy J. Wasson Academic Campus (1.0 FTE for Lead Campus Supervisor)
Master Group Leader	6.0 FTE for Roy J. Wasson Academic Campus (1.0 FTE for Family Center Lead)
Custodial Staff	1.0 Building Manager 1.0 Night Building Manager 1.0 Building Mechanic 9.0 FTE Building Technicians
Special Education	Assigned by the Special Education Department (see guidelines on last page)

\*A table of weighted factors that assesses the student population determines the number of FTE allocated to the site.

## **Special Education Staffing Allocation Procedures**

### **Allocation guidelines for consistent implementation by the Special Education Department:**

In most years, annual staff allocation decisions (increases and decreases in certified staff or paraprofessional support) will be made so that allocation can be developed and delivered to principals by April 1.

Changes in staffing patterns for the following school year (conversions from one category to another) will be routinely made by April 15. This will give principals sufficient time after they are notified of their annual staff allocation to make appropriate changes. Conversions will be considered only by special request through the Executive Director of Student Support Services. When a request from a school to convert paraprofessional time to certified time is approved, it is expected that a school will not be allocated additional aide support in the future. This assumes that the building, in making the request for a conversion, has considered the needs of its students and has decided that students will be better served through the requested the change.

The allocation of special education staff will be determined using the following three factors:

- Special education resource teachers will be allocated based on the average number of service minutes documented in the IEPs of students enrolled at each school.
- Special Education paraprofessional support will be allocated based on the average number of identified special education students enrolled at each school.
- Additional support will be allocated based on a “mobility factor” which is determined using the number of students who move into a school each year. The support allocated through the “mobility factor” can be used to u increase certified support or paraprofessional support, as determine by the administrative team at each school.

Additional special education staff may be allocated (beyond the “base staff” allocated through the formula) based on the impact specific students with significant support needs have on the school site’s ability to provide the required specialized instruction of students with disabilities. The attached rubric will be used to determine the level of impact each student with significant needs will have upon the resources of a school site. Additional support will be allocated to a building only after a thorough review of utilization patterns of existing resources is conducted. This review will include a complete analysis of the schedules of all special education staff. Increasing the special education staff allocation will be decided on a case-by-case basis with final approval coming from the Executive Director of Student Support Services.

Each school site will use the special education staff allocated to the site to assure a full continuum of special education services is available to meet the needs of all students in the school attendance area.

Personnel requisition forms for new special education positions should be initiated by the principals, sent to the Special Education Office to be signed by the Executive Director of Student Support Services and the budget manager. The special education business manager will then assign the correct account number. Human Resources will not process any personnel requisition forms without appropriate authorization.

Personnel requisition forms required for filling current positions (those previously approved and listed on the allocation letter) should be initiated by the principals and sent to the Special Education Office to be approved. The special education business manager will then assign the correct account number and forward the personnel requisition form to the appropriate person.

A new personnel requisition form needs to be completed for any personnel change (different person filling a position, change in number of hours allocated to a position, etc.) and approved using the process outlined.

Aide positions should be allocated in increments of .5 hours (i.e. - 3.5 hours, 4.0 hours, and 4.5 hours are acceptable; 2.75 hours or 6.25 hours are not acceptable).

Certified FTE should be allocated in increments of .1 FTE (i.e. - .3 FTE =1 ½ days, .6 FTE = 3 days, .8 FTE =4 days are acceptable; .75 FTE or .25 FTE are not acceptable).





**Authorized Staffing (All Funds) for the Adopted FY 2020-21 Budget**

Program Number	FUND GENERAL FUND	FY19 Adopted and Board Approved Staffing Levels					FY20 Adopted and Board Approved Staffing Levels				
		Teacher	Admin	Prof	ESP	Total	Teacher	Admin	Prof	ESP	Total
00100	Elementary	608.45			59.63	668.08	563.90			53.88	617.78
00200	Middle School	279.00			5.88	284.88	263.10			6.88	269.98
00300	High School	306.70			5.88	312.58	282.00			6.00	288.00
009AV	AVID Program	5.00				5.00	2.00				2.00
	<i>Total All Schools</i>	1,199.15	0.00	0.00	71.39	1,270.54	1,111.00	0.00	0.00	66.76	1,177.76
00400	BV Montessori Tuition Presch	1.10			2.62	3.72	0.60			2.62	3.22
00700	Gifted & Talented	41.00				41.00	41.60				41.60
00900	Differentiated Staffing	16.75			4.88	21.63	30.70				30.70
009AC	Achieve Online School	13.50			1.00	14.50	13.50			1.00	14.50
009AL	Alternative Programs	38.20				38.20	35.00				35.00
009DS	Digital High School	5.00				5.00	5.50				5.50
009EC	Early College High School	11.00				11.00	11.00				11.00
009ES	ESL/Foreign Language Studies	54.35			19.50	73.85	46.00			19.63	65.63
009EX	Expelled Student Program	2.00				2.00	3.00				3.00
05110	Teaching and Learning Coaches	33.70				33.70	32.00				32.00
08910	Junior ROTC	7.00				7.00	7.00				7.00
17000	Special Education	122.33			238.30	360.63	127.20			234.30	361.50
17710	Speech Pathology	30.40			1.77	32.17	32.24			0.88	33.12
17910	Special Education - Early Childhood	7.00			21.06	28.06	10.00			26.73	36.73
17990	Special Education - Transition	3.00			3.00	6.00	3.00			3.00	6.00
	<i>Total General Education</i>	1,585.48	0.00	0.00	363.52	1,949.00	1,509.34	0.00	0.00	354.92	1,864.26
21110	Attendance Services		1.00	1.00	2.00	4.00		1.00	1.00	2.00	4.00
21130	Social Work Services	22.30				22.30	26.60				26.60
21140	Pupil Accounting			1.00	1.00	2.00			1.00	1.00	2.00
21150	Archives & Records			1.00	1.00	2.00			1.00	2.00	3.00
21180	Dropout Prevention Services	7.00				7.00	5.00				5.00
21190	Community Liaisons				13.88	13.88				9.88	9.88
21220	Counseling Services	73.10	1.00	10.00		84.10	86.40	0.00	2.00	1.00	89.40
21260	Pupil Scheduling Services	3.00				3.00	3.00				3.00
21340	Nursing Services	13.60				13.60	16.10				16.10
21390	Medicaid Grant			1.00	3.00	4.00			1.00	3.00	4.00
21400	Psychological Services	17.40				17.40	18.40				18.40
21500	Audiologists	2.00				2.00	2.00				2.00
21600	OT and PT Services	8.00				8.00	8.00				8.00
21700	Behavior Services	4.00				4.00	4.00				4.00
	<i>Total Support Svcs - Students</i>	150.40	2.00	14.00	20.88	187.28	169.50	1.00	6.00	18.88	195.38
22110	Student Achievement & Accountability		4.00		2.00	6.00		4.00		2.00	6.00
22120	Curriculum Alignment	1.00	1.00	5.65	2.20	9.85	1.00	2.00	6.15	2.20	11.35
2212Y	Science Kit Refurbishment				2.00	2.00				3.00	3.00
22130	Inst. Staff Training Services	3.00		1.00	2.00	6.00	3.00		1.00	2.00	6.00
22140	Educational Data Support Svcs		1.00	5.00	3.00	9.00		1.00	4.00	3.00	8.00
22190	Achieve Team	2.00		2.00	0.50	4.50	5.00		2.00		7.00
22210	Sprvsn of Learning Resources	1.00		3.00	5.00	9.00	1.00		3.00	5.00	9.00
22220	School Library Services	48.00			40.50	88.50	48.00			27.90	75.90
22240	Education Television Svcs			5.00	1.00	6.00			5.00	1.00	6.00
22310	Special Education Supervision		1.00	5.95	3.60	10.55		1.00	5.95	3.60	10.55
22320	Career / Tech Ed Supervision			1.00	1.00	2.00			1.00	1.00	2.00
22330	Adult Education Supervision		1.00		3.00	4.00		1.00		3.00	4.00
22340	Athletic Supervision		4.00	4.00	1.00	9.00		4.00	4.00	1.00	9.00
22350	ESL Supervision			1.00	1.00	2.00			1.00	1.00	2.00
22370	Gifted & Talented Supervision			1.00	1.00	2.00			1.00	1.00	2.00
22380	Spec Ed Early Childhood Sprvsn				1.00	1.00				1.00	1.00
22410	International Baccalaureate	3.50				3.50	5.50				5.50
	<i>Total Support Svcs - Inst. Staff</i>	58.50	12.00	34.60	69.80	174.90	63.50	13.00	34.10	57.70	168.30
23120	Board Secretary/Clerk				1.00	1.00				1.00	1.00
23180	Staff Relations	0.25				0.25	0.25				0.25
23181	Staff Relations ESP Council				2.00	2.00				2.00	2.00
23210	Office of the Superintendent		1.00		1.00	2.00		2.00		1.00	3.00
23220	Community Relations Services					0.00					0.00
23240	Special Programs					0.00					0.00
23910	Charter School Administration			1.54		1.54			1.54		1.54
	<i>Total General Administration</i>	0.25	1.00	1.54	4.00	6.79	0.25	2.00	1.54	4.00	7.79
24110	Office of the Principal		87.00		191.56	278.56		83.00		185.56	268.56
24130	Business Mgmt High Schools		2.00		6.00	8.00		2.00		6.50	8.50
	<i>Total School Administration</i>	0.00	89.00	0.00	197.56	286.56	0.00	85.00	0.00	192.06	277.06

FY21 Requested Changes					FY21 Adopted Staffing Levels					PROGRAM
Teacher	Admin	Prof	ESP	Total	Teacher	Admin	Prof	ESP	Total	
6.40			(3.30)	3.10	570.30			50.58	620.88	00100
(13.90)			1.00	(12.90)	249.20			7.88	257.08	00200
(12.70)			(0.99)	(13.69)	269.30			5.01	274.31	00300
2.40				2.40	4.40				4.40	009AV
(17.80)	0.00	0.00	(3.29)	(21.09)	1,093.20	0.00	0.00	63.47	1,156.67	Total All Schools
0.50			0.02	0.52	1.10			2.64	3.74	00400
(1.00)				(1.00)	40.60				40.60	00700
(19.20)				(19.20)	11.50				11.50	00900
				0.00	13.50			1.00	14.50	009AC
1.50				1.50	36.50				36.50	009AL
0.00				0.00	5.50				5.50	009DS
1.00				1.00	12.00				12.00	009EC
(6.05)			1.85	(4.20)	39.95			21.48	61.43	009ES
				0.00	3.00				3.00	009EX
(1.50)				(1.50)	30.50				30.50	05110
				0.00	7.00				7.00	08910
0.51			(1.01)	(0.50)	127.71			233.29	361.00	17000
				0.00	32.24			0.88	33.12	17710
			1.62	1.62	10.00			28.35	38.35	17910
				0.00	3.00			3.00	6.00	17990
(42.04)	0.00	0.00	(0.81)	(42.85)	1,467.30	0.00	0.00	354.11	1,821.41	Total General Education
	(1.00)			(1.00)		0.00	1.00	2.00	3.00	21110
(2.20)				(2.20)	24.40				24.40	21130
				0.00			1.00	1.00	2.00	21140
				0.00			1.00	2.00	3.00	21150
1.00				1.00	6.00				6.00	21180
				0.00				9.88	9.88	21190
6.30	1.00			7.30	92.70	1.00	2.00	1.00	96.70	21220
				0.00	3.00				3.00	21260
				0.00	16.10				16.10	21340
		(1.00)	(3.00)	(4.00)			0.00	0.00	0.00	21390
2.40				2.40	20.80				20.80	21400
				0.00	2.00				2.00	21500
				0.00	8.00				8.00	21600
				0.00	4.00				4.00	21700
7.50	0.00	(1.00)	(3.00)	3.50	177.00	1.00	5.00	15.88	198.88	Total Support Svcs - Students
				0.00		4.00		2.00	6.00	22110
		(1.00)	(1.00)	(2.00)	1.00	2.00	5.15	1.20	9.35	22120
				0.00				3.00	3.00	2212Y
(1.00)				(1.00)	2.00		1.00	2.00	5.00	22130
				0.00		1.00	4.00	3.00	8.00	22140
(5.00)				(5.00)	0.00		2.00		2.00	22190
(1.00)		1.00	(1.00)		0.00		4.00	4.00	8.00	22210
3.00			1.10	4.10	51.00			29.00	80.00	22220
				0.00			5.00	1.00	6.00	22240
		(1.00)		(1.00)		1.00	4.95	3.60	9.55	22310
		1.00		1.00			2.00	1.00	3.00	22320
				0.00		1.00		3.00	4.00	22330
				0.00		4.00	4.00	1.00	9.00	22340
			(0.50)	(0.50)			1.00	0.50	1.50	22350
			(0.50)	(0.50)			1.00	0.50	1.50	22370
				0.00				1.00	1.00	22380
(2.00)				(2.00)	3.50				3.50	22410
(6.00)	0.00	0.00	(1.90)	(7.90)	57.50	13.00	34.10	55.80	160.40	Total Support Svcs - Instr. Staff
				0.00				1.00	1.00	23120
1.75				1.75	2.00				2.00	23180
				0.00				2.00	2.00	23181
				0.00		2.00		1.00	3.00	23210
				0.00					0.00	23220
				0.00					0.00	23240
		0.46		0.46			2.00		2.00	23910
1.75	0.00	0.46	0.00	2.21	2.00	2.00	2.00	4.00	10.00	Total General Administration
	1.00	1.00	(0.74)	1.26		84.00	1.00	184.82	269.82	24110
			(1.50)	(1.50)		2.00		5.00	7.00	24130
0.00	1.00	1.00	(2.24)	(0.24)	0.00	86.00	1.00	189.82	276.82	Total School Administration

## Authorized Staffing (All Funds) for the Adopted FY 2020-21 Budget

Program Number	FUND GENERAL FUND	FY19 Adopted and Board Approved Staffing Levels					FY20 Adopted and Board Approved Staffing Levels				
		Teacher	Admin	Prof	ESP	Total	Teacher	Admin	Prof	ESP	Total
25010	Business Services		1.00		1.50	2.50		1.00		1.00	2.00
25100	Financial Services		0.00	0.00	0.00	0.00		1.00	5.50	10.00	16.50
25130	Budget		1.00	1.00	0.50	2.50		0.00	0.00	0.00	0.00
25160	Fiscal Services		1.00	4.50	9.00	14.50		0.00	0.00	0.00	0.00
25200	Procurement		1.00	5.00	1.00	7.00		1.00	5.00	1.00	7.00
25300	Warehouse				5.00	5.00				5.00	5.00
	<i>Total Business Services</i>	0.00	4.00	10.50	17.00	31.50	0.00	3.00	10.50	17.00	30.50
26100	M & O - Supervision		2.00	1.50	5.50	9.00		2.00	1.50	5.50	9.00
26210	M & O - Operations				214.00	214.00				207.00	207.00
26230	M & O - Maintenance				50.00	50.00				50.00	50.00
26250	M & O - Utilities (RCM)				1.00	1.00				1.00	1.00
26300	Grounds Maintenance				21.00	21.00				21.00	21.00
26400	Technical & Support Services			14.00	4.00	18.00			0.00	0.00	0.00
26500	Non-student Vehicle Maint			0.10	1.00	1.10			0.10	1.00	1.10
26600	Security Services			3.00	58.50	61.50			4.00	59.00	63.00
27100	Transportation Supervision		1.00	1.00	9.00	11.00		1.00	1.00	9.00	11.00
27200	Vehicle Operation Services				100.90	100.90				99.90	99.90
27400	Vehicle Services			0.90	6.00	6.90			0.90	6.00	6.90
27500	Small Engine Maintenance				2.00	2.00				2.00	2.00
	<i>Total Operations and Maintenance</i>	0.00	3.00	20.50	472.90	496.40	0.00	3.00	7.50	461.40	471.90
28010	Support Services - Central		2.00	1.00	2.00	5.00		2.00	1.00	2.00	5.00
28130	Grant Administration			2.00	3.00	5.00			2.00	3.00	5.00
28230	Public Communication Svcs		1.00	1.00	3.00	5.00		1.00	1.00	3.00	5.00
28300	Human Resource Services		2.00	5.00	12.00	19.00		2.00	5.00	11.50	18.50
28341	Non-Inst Staff Training				2.00	2.00				3.00	3.00
28380	Equal Op Prog & Ombudsman			1.00	1.00	2.00			1.00	1.00	2.00
28400	Applications and Development		1.00	10.00	1.00	12.00		1.00	10.00	3.00	14.00
28420	Applications Development and Support								14.00	2.00	16.00
28440	Network Operation Services		1.00	7.00		8.00		1.00	7.00		8.00
28450	Telecommunications			1.00	1.00	2.00			1.00	1.00	2.00
	<i>Total Support Svcs - Central</i>	0.00	7.00	28.00	25.00	60.00	0.00	7.00	42.00	29.50	78.50
29100	Volunteer Services			2.00	1.50	3.50			2.00	1.50	3.50
	<i>Total Other Support Svcs</i>	0.00	0.00	2.00	1.50	3.50	0.00	0.00	2.00	1.50	3.50
33100	Tesla Infant / Toddler				7.50	7.50				6.25	6.25
33500	Facility Rental			2.00	1.00	3.00			2.00	1.00	3.00
34100	Adult Basic Education	1.15				1.15	1.75				1.75
	<i>Total Non-Instructional Svcs</i>	1.15	0.00	2.00	8.50	11.65	1.75	0.00	2.00	7.25	11.00
<b>GENERAL FUND TOTAL</b>		<b>1,795.78</b>	<b>118.00</b>	<b>113.14</b>	<b>1,180.66</b>	<b>3,207.58</b>	<b>1,744.34</b>	<b>114.00</b>	<b>105.64</b>	<b>1,144.21</b>	<b>3,108.19</b>
Fund 18	Risk Related Activities Fund	0.00	0.30	4.40	1.00	5.70	0.00	0.30	4.40	1.00	5.70
00400	Colorado Preschool	19.00	0.00	0.00	21.06	40.06	23.00	0.00	0.00	26.73	49.73
22380	Preschool Supervision	3.00	0.00	1.00	1.81	5.81	4.00	0.00	1.00	1.81	6.81
	<i>Total Colorado Preschool Fund</i>	22.00	0.00	1.00	22.87	45.87	27.00	0.00	1.00	28.54	56.54
<b>GENERAL FD WITH RISK &amp; PRESCHOOL</b>		<b>1,817.78</b>	<b>118.30</b>	<b>118.54</b>	<b>1,204.53</b>	<b>3,259.15</b>	<b>1,771.34</b>	<b>114.30</b>	<b>111.04</b>	<b>1,173.75</b>	<b>3,170.43</b>
<b>SPECIAL REVENUE FUNDS</b>											
Fund 21	Food Service Fund	a	1.00	3.15	205.54	209.69		1.00	3.15	205.54	209.69
Fund 22	Desig. Purpose Grants Fund	125.48	2.00	5.40	40.17	173.05	133.16	0.00	2.55	47.38	183.09
<b>SPECIAL REVENUE FUNDS TOTAL</b>		<b>125.48</b>	<b>3.00</b>	<b>8.55</b>	<b>245.71</b>	<b>382.74</b>	<b>133.16</b>	<b>1.00</b>	<b>5.70</b>	<b>252.92</b>	<b>392.78</b>
<b>CAPITAL PROJECTS FUNDS</b>											
Fund 41	Building Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 43	Capital Reserve Fund	0.00	0.00	10.00	2.50	12.50	0.00	1.00	8.00	3.50	12.50
<b>CAPITAL PROJECTS FUNDS TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>10.00</b>	<b>2.50</b>	<b>12.50</b>	<b>0.00</b>	<b>1.00</b>	<b>8.00</b>	<b>3.50</b>	<b>12.50</b>
<b>INTERNAL SERVICES FUNDS</b>											
Fund 64	Employee Benefits/Insurance		0.70	1.60	2.00	4.30		0.70	1.60	2.00	4.30
Fund 68	Production Printing Fund			1.00	18.00	19.00			1.00	18.00	19.00
<b>INTERNAL SERVICES FUNDS TOTAL</b>		<b>0.00</b>	<b>0.70</b>	<b>2.60</b>	<b>20.00</b>	<b>23.30</b>	<b>0.00</b>	<b>0.70</b>	<b>2.60</b>	<b>20.00</b>	<b>23.30</b>
<b>ALL FUNDS TOTAL</b>		<b>1,943.26</b>	<b>122.00</b>	<b>139.69</b>	<b>1,472.74</b>	<b>3,677.69</b>	<b>1,904.50</b>	<b>117.00</b>	<b>127.34</b>	<b>1,450.17</b>	<b>3,599.01</b>

a. Classified as Fund 51 prior to FY14/15.

FY21 Requested Changes					FY21 Adopted Staffing Levels					PROGRAM
Teacher	Admin	Prof	ESP	Total	Teacher	Admin	Prof	ESP	Total	
				0.00		1.00		1.00	2.00	25010
					0.00	1.00	5.50	10.00	16.50	25100
				0.00		0.00	0.00	0.00	0.00	25130
				0.00		0.00	0.00	0.00	0.00	25160
				0.00		1.00	5.00	1.00	7.00	25200
				0.00				5.00	5.00	25300
0.00	0.00	0.00	0.00	0.00	0.00	3.00	10.50	17.00	30.50	Total Business Services
				0.00		2.00	1.50	5.50	9.00	26100
			2.50	2.50				209.50	209.50	26210
			(1.00)	(1.00)				49.00	49.00	26230
				0.00				1.00	1.00	26250
				0.00				21.00	21.00	26300
				0.00			0.00	0.00	0.00	26400
				0.00			0.10	1.00	1.10	26500
				0.00			4.00	59.00	63.00	26600
				0.00		1.00	1.00	9.00	11.00	27100
			(1.00)	(1.00)				98.90	98.90	27200
				0.00			0.90	6.00	6.90	27400
				0.00				2.00	2.00	27500
0.00	0.00	0.00	0.50	0.50	0.00	3.00	7.50	461.90	472.40	Total Operations and Maintenance
				0.00		2.00	1.00	2.00	5.00	28010
				0.00			2.00	3.00	5.00	28130
			(1.00)	(1.00)		1.00	1.00	2.00	4.00	28230
			(0.50)	(0.50)		2.00	5.00	11.00	18.00	28300
				0.00				3.00	3.00	28341
				0.00			1.00	1.00	2.00	28380
				0.00		1.00	10.00	3.00	14.00	28400
		(1.00)		(1.00)	0.00	0.00	13.00	2.00	15.00	28420
				0.00		1.00	7.00		8.00	28440
				0.00			1.00	1.00	2.00	28450
0.00	0.00	(1.00)	(1.50)	(2.50)	0.00	7.00	41.00	28.00	76.00	Total Support Svcs - Central
				0.00			2.00	1.50	3.50	29100
0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	1.50	3.50	Total Other Support Svcs
			0.91	0.91				7.16	7.16	33100
			(1.00)	(1.00)			2.00	0.00	2.00	33500
0.03				0.03	1.78				1.78	34100
0.03	0.00	0.00	(0.09)	(0.06)	1.78	0.00	2.00	7.16	10.94	Total Non-Instructional Svcs
(38.76)	1.00	(0.54)	(9.04)	(47.34)	1,705.58	115.00	105.10	1,135.17	3,060.85	GENERAL FUND TOTAL
				0.00	0.00	0.30	4.40	1.00	5.70	Risk Related Activities Fund
1.00			0.81	1.81	24.00	0.00	0.00	27.54	51.54	00400
				0.00	4.00	0.00	1.00	1.81	6.81	22380
1.00	0.00	0.00	0.81	1.81	28.00	0.00	1.00	29.35	58.35	Total Colorado Preschool Fund
(37.76)	1.00	(0.54)	(8.23)	(45.53)	1,733.58	115.30	110.50	1,165.52	3,124.90	GENERAL FUND RISK/PRESCHOOL
										SPECIAL REVENUE FUNDS
		(0.35)	7.99	7.64		1.00	2.80	213.53	217.33	Food Service Fund
5.81	3.50	7.00	(3.00)	13.31	138.97	3.50	9.55	44.38	196.40	Desig. Purpose Grants Fund
5.81	3.50	6.65	4.99	20.95	138.97	4.50	12.35	257.91	413.73	SPECIAL REV FUNDS TOTAL
										CAPITAL PROJECTS FUNDS
					0.00	0.00	0.00	0.00	0.00	Building Fund
				0.00	0.00	1.00	8.00	3.50	12.50	Capital Reserve Fund
0.00	0.00	0.00	0.00	0.00	0.00	1.00	8.00	3.50	12.50	CAPITAL PROJECTS FUNDS TOTAL
										INTERNAL SERVICES FUND
				0.00		0.70	1.60	2.00	4.30	Employee Benefits/Insurance Fund
				0.00			1.00	18.00	19.00	Production Printing Fund
0.00	0.00	0.00	0.00	0.00	0.00	0.70	2.60	20.00	23.30	INTERNAL SVCS FUND TOTAL
(31.95)	4.50	6.11	(3.24)	(24.58)	1,872.55	121.50	133.45	1,446.93	3,574.43	ALL FUNDS TOTAL

**STAFF CHANGES FOR ALL FUNDS FOR FY 2020-2021 ADOPTED BUDGET**

<b>General Fund (Fund 10)</b>	<b>Position</b>	<b>Funding Source</b>	<b>Employee Group</b>	<b>FTE</b>
<u>Program 00100-00300 Instruction</u>				
	Adjustment to allocation letters - elementary schools	General Fund	Teachers	6.40
	Adjustment per allocation letters - elementary schools	General Fund	ESP	(3.30)
	Adjustments per allocation letters - middle schools	General Fund	Teachers	(13.90)
	Adjustments per allocation letters - middle schools	General Fund	ESP	1.00
	Adjustments per allocation letters - high schools	General Fund	Teachers	(12.70)
	Adjustments per allocation letters - high schools	General Fund	ESP	(0.99)
<u>Program 00400 Montessori Tuition Preschool</u>				
	Adjustment per allocation letters	General Fund	Teachers	0.50
	Adjustment to FY20 Mid-Year	General Fund	ESP	0.02
<u>Program 00700 Gifted &amp; Talented</u>				
	Reclassification to Fund 22	General Fund	Teachers	(1.00)
<u>Program 00900 Other General Education</u>				
	FTE held for strategic placement of teachers reduction & adjustment to FY20 Mid-year; unassigned	General Fund	Teachers	(19.20)
<u>Program 009AL Alternative Program</u>				
	Adjustment per allocation letters	General Fund	Teachers	1.50
<u>Program 009AV AVID</u>				
	Adjustment per allocation letters	General Fund	Teachers	2.40
<u>Program 009EC Early College High School</u>				
	Adjustment per allocation letters	General Fund	Teachers	1.00
<u>Program 009ES ESL/Foreign Language Studies</u>				
	Adjustment per allocation letters	General Fund	Teachers	(4.05)
	FY21 Reduction of FTE	General Fund	Teachers	(1.00)
	Reclassification to Fund 22	General Fund	Teachers	(1.00)
	Adjustment per allocation letters	General Fund	ESP	1.85
<u>Program 05110 Teacher Learning Coaches</u>				
	Adjustment per allocation letters	General Fund	Teachers	(1.50)
<u>Program 17000 Special Education Teachers</u>				
	Adjustment to special education allocations	General Fund	Teachers	0.51
	Adjustment to special education allocations	General Fund	ESP	(1.01)
<u>Program 17910 Special Education - Early Childhood</u>				
	Adjustment to special education allocations	General Fund	ESP	1.62
<u>Program 21110 Attendance Services</u>				
	Adjustment to allocations per prior restructure	General Fund	Admin	(1.00)
<u>Program 21130 Social Work Services</u>				
	Adjustment to special education allocations	General Fund	Teachers	(2.20)
<u>Program 21180 Dropout Prevention Services</u>				
	Adjustment per allocation letters	General Fund	Teachers	1.00
<u>Program 21220 Counseling</u>				
	Adjustment to correct salary plan classification	General Fund	Admin	1.00
	Adjustment per allocation letters- non-special education positions MLO	General Fund	Teachers	6.00
	Adjustment to special education allocations	General Fund	Teachers	0.30
<u>Program 21390 Medicaid</u>				
	Transfer FTE to fund 22	General Fund	Prof	(1.00)
	Transfer FTE to fund 22	General Fund	ESP	(3.00)
<u>Program 21400 Psychology Services</u>				
	Adjustment to special education allocations	General Fund	Teachers	1.40
	Adjustment for MLO FTE	General Fund	Teachers	1.00
<u>Program 22120 Curriculum Alignment</u>				
	FY21 Reduction of FTE	General Fund	ESP	(1.00)
	FY21 Reduction of FTE	General Fund	Prof	(1.00)
<u>Program 22130 Inst. Staff Training Services</u>				
	FY21 Reduction of FTE	General Fund	Teachers	(1.00)
<u>Program 22190 Achieve Team</u>				
	Adjustment to ACT FTE	General Fund	Teachers	(3.00)
	Reclassification to Fund 22	General Fund	Teachers	(2.00)
<u>Program 22210 Supervsn of Learning Resources</u>				
	Reclassification from Teacher	General Fund	Prof	1.00
	Reclassification to Professional	General Fund	Teachers	(1.00)
	FY21 Reduction of FTE	General Fund	ESP	(1.00)
<u>Program 22220 School Library Services</u>				
	Adjustment per allocation letters	General Fund	Teachers	2.00
	Adjustment per FTE BMF	General Fund	Teachers	1.00
	Adjustment per FTE BMF	General Fund	ESP	1.00
	Adjustment to FY20 Mid-Year modification	General Fund	ESP	0.10
<u>Program 22310 Special Education Supervision</u>				
	Adjustment to centralized staff	General Fund	Prof	(1.00)
<u>Program 22320 Career Tech Ed Supervision</u>				
	Adjustment to FY20 Mid-Year modification	General Fund	Prof	1.00

**STAFF CHANGES FOR ALL FUNDS FOR FY 2020-2021 ADOPTED BUDGET**

	<b>Position</b>	<b>Funding Source</b>	<b>Employee Group</b>	<b>FTE</b>
<u>Program 22350 ESL Supervision</u>	<b>FY21 Reduction of FTE</b>	General Fund	ESP	(0.50)
<u>Program 22370 Gifted &amp; Talented Supervision</u>	<b>FY21 Reduction of FTE</b>	General Fund	ESP	(0.50)
<u>Program 22410 International Baccalaureate</u>	Adjustment per allocation letters	General Fund	Teachers	(2.00)
<u>Program 23180 Staff Relation</u>	Adjustment to FY20 Mid-Year	General Fund	Teachers	1.75
<u>Program 23910 Charter School Admin</u>	Adjustment to correct centralized staffing	General Fund	Prof	0.46
<u>Program 24110 Building Administration</u>	Adjustment per allocation letters	General Fund	Admin	1.00
	Adjustment to FY20 Mid-Year modification	General Fund	Prof	1.00
	Adjustment per allocation letters	General Fund	ESP	(0.74)
<u>Program 24130 School Business Management</u>	Adjustment per allocation letters	General Fund	ESP	(1.50)
<u>Program 26210 M &amp; O Operations</u>	Adjustment per FTE BMF	General Fund	ESP	2.50
<u>Program 26230 M &amp; O Maintenance</u>	<b>FY21 Reduction of FTE</b>	General Fund	ESP	(1.00)
<u>Program 27200 Vehicle Operation Services</u>	<b>FY21 Reduction of FTE</b>	General Fund	ESP	(1.00)
<u>Program 28230 Public Communication Svcs</u>	<b>FY21 Reduction of FTE</b>	General Fund	ESP	(1.00)
<u>Program 28300 Human Resource Services</u>	Adjustment to FY20 Mid-Year	General Fund	ESP	0.50
	<b>FY21 Reduction of FTE</b>	General Fund	ESP	(1.00)
<u>Program 28420 Applications Development &amp; Support</u>	<b>FY21 Reduction of FTE</b>	General Fund	Prof	(1.00)
<u>Program 33100 Tesla Infant/Toddler</u>	Adjustment per allocation letters	General Fund	ESP	0.91
<u>Program 33500 Facilities Rentals</u>	<b>FY21 Reduction of FTE</b>	General Fund	ESP	(1.00)
<u>Program 34100 Adult Basic Education</u>	Adjustment to FY20 Mid-Year	General Fund	Teachers	0.03
	Subtotal Net Staffing Changes General Fund			(47.34)
	Teachers			(38.76)
	Admin			1.00
	Prof			(0.54)
	ESP			(9.04)
<b>Risk Related Activities Fund (Fund 18)</b>	Subtotal Net Staffing Changes Risk Related Activities Fund			0.00
<b>Colorado Preschool Fund (Fund 19)</b>	FTE adjustments provided by Early Childhood Office	Colo Presch	Teacher	1.00
	FTE adjustments provided by Early Childhood Office	Colo Presch	ESP	0.81
	Subtotal Net Staffing Changes Colorado Preschool Fund			1.81
<b>Food Services Fund (Fund 21)</b>	FTE adjustments provided by Food Services Office	Food Svcs	Prof	(0.35)
	FTE adjustments provided by Food Services Office	Food Svcs	ESP	7.99
	Subtotal Net Staffing Changes Food Services Fund			7.64
<b>Designated Purpose Grants Fund (Fund 22)</b>	FTE adjustments provided by Grants Office	DPGF	Teachers	5.81
	FTE adjustments provided by Grants Office	DPGF	Admin	3.50
	FTE adjustments provided by Grants Office	DPGF	Prof	7.00
	FTE adjustments provided by Grants Office	DPGF	ESP	(3.00)
	Subtotal Net Staffing Changes Designated Purpose Grants Fund			13.31
<b>Capital Reserve Fund (Fund 43)</b>	Subtotal Net Staffing Changes Capital Reserve Fund			0.00
<b>Employee Benefits/Insurance Fund (Fund 64)</b>	Subtotal Net Staffing Changes Employee Benefits/Insurance Fund			0.00
<b>Production Printing Fund (Fund 68)</b>	Subtotal Net Staffing Changes Production Printing Fund			0.00
	Total Staffing Change			(24.58)

**Teacher Staffing Based on Student Projections**  
**FY 20/21**  
**Elementary 25:1; Middle School at 30; High School at 33.5**

Elementary School	Employee FTE
Adams	22.400
Audubon	15.400
Bristol	13.900
BV Montessori	14.400
Carver	14.950
Chipeta	21.400
Columbia	15.900
Edison	15.400
Freedom	18.450
Fremont	18.450
Grant	22.400
Henry	15.400
Howbert	13.900
Jackson	16.400
Keller	19.450
King	15.450
Madison	15.900
Martinez	19.500
McAuliffe	24.400
Midland	13.000
Monroe	22.400
Penrose	16.400
Queen Palmer	14.900
Rogers	19.400
Rudy	15.400
Scott	28.500
Steele	14.900
Stratton	13.500
Taylor	10.900
Trailblazer	14.400
Twain	19.400
West Elem	14.400
Wilson	20.450
June Mods	
Total Elementary Schools	<u>571.400</u>
Middle School	
Galileo	23.600
Holmes	28.000
Jenkins	40.000
Mann	20.600
North	31.600
Russell	31.000
Sabin	34.000
Swigert	27.800
West	12.600
June mods	
Total Middle Schools	<u>249.200</u>
High School	
Coronado	63.300
Doherty	82.700
Mitchell	55.100
Palmer	71.600
June adjustment	
Subtotal High Schools	<u>272.700</u>
Grand Total	1,093.300
ROTC staff	7.000
Grand Total	<u><u>1,100.300</u></u>
Alternative Schools	
RJWAC	4.000
Achieve On-line	13.500
Bijou	9.500
Career Pathways	6.000
Digital	5.500
Odyssey ECCO	13.000
Spgs Comm Night Sch	0.000
Tesla	17.500
Alternative Sch Total	<u>69.000</u>



Program Breakdown:	00100	463.900
	00200	204.900
	00300-15000	<u>424.400</u>
		1,093.200
	08910	<u>7.000</u>
		1,100.200
high schools		279.700
elem band/orchestra		14.800
elem art/pe/music		91.700
middle sch art/pe/music		<u>44.300</u>
		430.500
00100		455.500
00100/00400 elem special		10.400
02000 elem		30.200
08300 elem		32.000
12000 elem		<u>43.300</u>
		571.400
00200		204.900
02000 ms		10.000
08300 ms		15.300
12000 ms		<u>19.000</u>
		249.200
00300		28.300
009AV		3.400
02000 hs		10.600
03000		4.600
05000		44.300
06000		21.800
08300 hs		19.600
09000		3.000
10000		4.000
11000		41.800
12000 hs		11.400
13000		41.800
15000		<u>38.100</u>
		272.700
00100		463.900
00200		204.900
00300		28.300
009AV		4.400
02000		50.800
03000		4.600
05000		44.300
06000		21.800
08300		66.900
09000		3.000
10000		4.000
11000		41.800
12000		74.600
13000		41.800
15000		<u>38.100</u>
		1,093.200
08910 JROTC		<u>7.000</u>
		1,100.200

Teacher Staffing Allocations  
FY18/19 Allocation Letters / Budgeted Staffing

							Other Specials		Art	PE	Music	Band / Orch										
Sch ID	School Name	Proj Total K-12	Proj Ct Kdgrtn	Proj Ct 1-12	00100 Kdgrtn	00100 - 15000	00100 - 15000		02000	08300	12000	12000								June Mods	Total	Notes:
101	Adams	417.00	67.00	350.00	4.00	15.00			1.00	1.00	1.00	0.40									22.40	Other Specials - Suzuki music teacher
102	Audubon	303.00	49.00	254.00	1.00	11.00			1.00	1.00	1.00	0.40									15.40	
104	Bristol	238.00	40.00	198.00	1.00	9.00	1.00		0.50	1.00	1.00	0.40									13.90	
																						2.0 Montessori; Other Specials Interventionist .50, Montessori Coordinator TOSA .50
105	B V Montessori	182.00	37.00	145.00	2.50	6.50	3.00		0.90	0.50	0.60	0.40									14.40	
106	Carver	264.00	51.00	213.00	2.00	10.00			0.50	1.00	1.00	0.45									14.95	
109	Chipeta	438.00	69.00	369.00	3.00	15.00			1.00	1.00	1.00	0.40									21.40	Other Specials - 1.0 Interventionist
107	Columbia	277.00	50.00	227.00	1.00	11.00	1.00		1.00	1.00	0.50	0.40									15.90	
108	Edison	295.00	48.00	247.00	3.00	9.00			1.00	1.00	1.00	0.40									15.40	
143	Freedom	368.00	60.00	308.00	4.00	11.00	0.00		1.00	1.00	1.00	0.45									18.45	
110	Fremont	419.00	65.00	354.00	2.00	13.00			1.00	1.00	1.00	0.45									18.45	
111	Grant	467.00	86.00	381.00	4.00	15.00			1.00	1.00	1.00	0.40									22.40	
112	Henry	295.00	53.00	242.00	2.00	10.00			1.00	1.00	1.00	0.40									15.40	
113	Howbert	257.00	49.00	208.00	2.00	9.00			1.00	1.00	0.50	0.40									13.90	
116	Jackson	334.00	61.00	273.00	1.00	12.00			1.00	1.00	1.00	0.40									16.40	
118	Keller	380.00	70.00	310.00	3.00	13.00			1.00	1.00	1.00	0.45									19.45	
119	King	308.00	58.00	250.00	1.00	11.00			1.00	1.00	1.00	0.45									15.45	
123	Madison	294.00	56.00	238.00	2.00	11.00			1.00	0.50	1.00	0.40									15.90	
122	Martinez	386.00	74.00	312.00	3.00	13.00			1.00	1.00	1.00	0.50									19.50	Other Specials - 1.0 math teacher Spanish + 1.0 classroom ) FY20 1.0 IBR moved to support
142	McAuliffe	502.00	94.00	408.00	4.00	16.00	1.00		1.00	1.00	1.00	0.40									24.40	
124	Midland	193.00	35.00	158.00	1.00	9.00	0.60		0.50	1.00	0.50	0.40									13.00	
125	Monroe	410.00	71.00	339.00	2.00	17.00			1.00	1.00	1.00	0.40									22.40	
127	Penrose	332.00	57.00	275.00	3.00	10.00			1.00	1.00	1.00	0.40									16.40	
126	Q Palmer	235.00	46.00	189.00	2.00	10.00			1.00	1.00	0.50	0.40									14.90	
129	Rogers	317.00	57.00	260.00	2.00	13.00	1.00		1.00	1.00	1.00	0.40									19.40	Dean at Rogers
131	Rudy	301.00	60.00	241.00	4.00	8.00			1.00	1.00	1.00	0.40									15.40	
140	Scott	582.00	104.00	478.00	4.00	20.00	1.00		1.00	1.00	1.00	0.50									28.50	Other Specials - 1.0 science teacher
132	Steele	279.00	49.00	230.00	2.00	10.00			0.70	1.00	0.80	0.40									14.90	
133	Stratton	294.00	45.00	249.00	2.00	8.00	0.80		0.60	1.00	0.60	0.50									13.50	Other Specials- TOSA
134	Taylor	197.00	36.00	161.00	3.00	5.00			0.50	1.00	1.00	0.40									10.90	
139	Trailblazer	274.00	46.00	228.00	2.00	9.50			1.00	1.00	0.50	0.40									14.40	
135	Twain	366.00	55.00	311.00	2.00	14.00			1.00	1.00	1.00	0.40									19.40	Other Specials - 1.0 Eagles Class - Dean
148	West K-5	197.00	44.00	153.00	1.00	9.00	1.00		1.00	1.00	1.00	0.40									14.40	
138	Wilson	372.00	60.00	312.00	2.00	15.00			1.00	1.00	1.00	0.45									20.45	
	Subtotal	10,773.00	1,902.00	8,871.00	77.50	378.00	10.40	0.00	30.20	32.00	29.50	13.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	571.40	

Teacher Staffing Allocations  
FY18/19 Allocation Letters / Budgeted Staffing

						Other Specials																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
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Other Specials - STEM  
1.6  
Other Specials - 2.0  
foreign language;  
Dean +1 classroom  
Other Specials - 2.0  
Performing Arts  
magnet;

		Proj Total K-12	Proj Ct Kdgrtn	Proj Ct 1-12		Classroom	Deans IBR	Tutor Center IBR	Other Specials								JROTC			June Mods	
						00300- 15000	00300- 15000	00300- 15000	00300- 15000	00300- 15000	00300- 15000	00300- 15000	00300- 15000	00300- 15000	00300- 15000	00300- 15000	08910				
350	Coronado	1,356.00		1,356.00		58.00	1.00	1.00	3.30												63.30
351	Doherty	1,862.00		1,862.00		75.50	1.00	1.00	5.20								3.00				85.70
352	Mitchell	1,071.00		1,071.00		46.50	1.00	1.00	6.60								4.00				59.10
353	Palmer	1,547.00		1,547.00		63.00	1.00	1.00	6.60												71.60
	Subtotal	5,836.00	0.00	5,836.00		243.00	4.00	4.00	21.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	279.70

Other Special include  
3.8 CORE Impact & 1.4  
TOSA

Other Special include  
6.6 CORE Impact

Other Specials include  
5.1 CORE Impact, 50  
Intervention, 1 AVID

Other Special include  
3.8 CORE Impact & 1.4  
TOSA  
Other Special include  
6.6 CORE Impact  
Other Specials include  
5.1 CORE Impact, .50  
Intervention, 1 AVID

Subtotal Elementary,  
Middle and High

1,100.30

		Proj Total K-12	Proj Ct Kdgrtn	Proj Ct 1-12		009AC	009AL	Sm Sch IBR Adj 009AL	IBR Sci Grad Add'l 009AL	009DS	009EC	Deans IBR FY17 009EC	AVID 009AV						Sup Alloc	June Mods	
400	RJ Wasson A C						4.00														4.00
462	Achievek12	252.00		252.00		13.50															13.50
470	Bijou	133.00		133.00			9.00		0.50												9.50
440	Career Pathways						6.00														6.00
461	Digital	125.00		125.00					5.50												5.50
454	Odyssey ECCO	305.00		305.00						11.00	1.00	1.00									13.00
452	Spgs Comm Night Sch	0.00		0.00																	0.00
475	Tesla	220.00		220.00			15.50	2.00													17.50
	Subtotal	1,035.00		1,035.00		13.50	34.50	2.00	0.50	5.50	11.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69.00
Totals		22,766.00	1,902.00	20,864.00	77.50	878.10	54.50	6.00	52.40	37.50	40.50	14.80	1.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	1,169.30



## Colorado Springs School District 11

### PUPIL COUNT PROJECTION CALENDAR

August	Start of school. Prior year projections are compared to school enrollment.
September	Preparation for the official student count on or around October 1.
October	Student data is extracted and reviewed for the certified pupil count. Documentation is compiled to support each student included in the count.
November	Submission of October pupil count data to the Colorado Department of Education (CDE). Students reported by multiple districts are researched and resolved.
December	Final submission of student October pupil count. Submission certified by CDE.
December	<p>Projection process begins.</p> <ul style="list-style-type: none"><li>• The current year's certified pupil count information is added to a historical database.</li><li>• District projections by grade are calculated for each of six models: three-year and five-year cohort models; three-year and five-year percentage models; and three-year and five-year regression models. The average of the six models is calculated.</li><li>• Whichever model's outcome is closest to the average of the results for the six models is selected for the next year projections. Adjustments are made after considering current circumstances such as permit history, non-district charter school enrollment, and real-estate developments.</li></ul>
January	<p>Projection process continues.</p> <ul style="list-style-type: none"><li>• Preliminary school level projections are prepared using the selected projection model based on the current school configuration.</li><li>• Preliminary projections by school are reviewed with Executive Directors of K-12 Schools and the Executive Director of Human Resources. Minor modifications are made based on input of leadership, staying within the totals generated by the model for elementary, middle and high school levels.</li></ul>
February	<p>Projection process continues.</p> <ul style="list-style-type: none"><li>• Preliminary projections are distributed to the superintendent, deputy superintendents and principals for review. Principals notify their executive directors of specific situations in their school which may affect enrollment.</li><li>• If needed, a second meeting is held with the Executive Directors of K-12 Schools and the Executive Director of Human Resources to review revised projections and modify the projections by school and by grade.</li><li>• Executive Directors of K-12 schools provide feedback on specific situations affecting projections. Final modifications to the projections are made, and the final projections by school and by grade are distributed.</li></ul>
March	<p>Projection process continues.</p> <ul style="list-style-type: none"><li>• Human Resources staff notifies the schools of their staffing projections for the following school year based on pupil count projections.</li></ul>

# Colorado Springs School District 11

## The Six Models Used in Calculating Pupil Projections

All models are based on historical student October count submissions that have either been audited by the Colorado Department of Education (CDE) or certified but not yet audited.

### Three Year and Five Year Cohort Projection Models

The cohort model uses the percent change in the enrollment of students as they move from one grade to the next (e.g. last year's kindergarten enrollment compared to this year's first-grade enrollment). Following is a quick summary of this model. Projections for first grade 2020-21 are calculated by: (1) dividing the total first-grade enrollment of the current year (2019-20) by the total kindergarten enrollment of the previous year (2018-19) to determine the percent change between the two years; (2) repeating this calculation to determine the percent change from kindergarten to first-grade for the previous three or five years; (3) multiplying the average (mean) of the percent changes for the last three or five years by the total kindergarten enrollment of the current year (2019-20). This process is repeated for each grade level. The sum of the totals from each grade level are used to produce a district total.

Note: Kindergarten projections use the percentage model as there is no previous year cohort.

### Three Year and Five Year Percentage Models

The percentage model uses the percent change in the enrollment of at a specific grade from year to year (e.g. last year's first-grade enrollment compared to this year's first-grade enrollment). Following is a quick summary of this model. Projections for kindergarten 2020-21 are calculated by: (1) dividing the total kindergarten enrollment of the current year (2019-20) by the total kindergarten enrollment of the previous year (2018-19) to determine the percent change between the two years; (2) repeating this calculation to determine the percent change in kindergarten enrollment for the previous three or five years; (3) multiplying the average (mean) of the percent changes for the last three or five years by the total kindergarten enrollment of the current year (2019-20). This process is repeated for each grade level. The sum of the totals from each grade level are used to produce a district total.

### Three Year and Five Year Regression Models

The regression model uses an exponential regression for the previous years at a specific grade level (e.g. the enrollment in kindergarten for the last three or five years, to include the enrollment from the current year). An exponential regression is the process of finding the exponential function of the form  $y=ab^x$  (where  $x$  represents the year of the October count) that best fits the enrollments over the past years (Excel was used for these calculations). A quick summary of this model follows. Projections for kindergarten 2020-21 are calculated by: (1) calculating the best fit exponential function ( $y=ab^x$ ) for the last three or five years' kindergarten enrollments (includes the current year's enrollment); (2) substitute 2020 into the function for  $x$ . This process is repeated for each grade level. The sum of the totals from each grade level are used to produce a district total.

Whichever model's outcome is closest to the average of the results for the six models is then used for the current five-year projection. The models are initially generated on historical audited and certified pupil count data. Other factors, such as anticipated housing build-outs and charter school additions or closings, are also considered prior to the finalization of the projections.

# Colorado Springs School District 11

## DESCRIPTION OF PUPIL COUNT PROJECTION TERMINOLOGY

The 2020-2024 pupil count projections are calculated using the three year percentage change model. In general, “head count” refers to the number of students and “FTE” refers to the full time equivalent funding level for reimbursement by the state of Colorado. Full time students in grades 1-12 are funded as 1.0 FTE; kindergarten and preschool students are calculated at .5 FTE.

**Historical enrollment and projections are presented by type of school/program and grade level as follows:**

**Traditional Schools** include all non-charter brick-and-mortar schools, excluding the alternative schools and programs listed below. Buena Vista public Montessori school is included in projections for traditional schools.

**Achieve Online** is a state approved, multi-district online program offered by District 11, serving grades 6-12.

**Alternative Schools and Programs** include non-traditional learning environments and programs offered to meet diverse student needs. These include: The Bijou School, Digital School, Odyssey ECCO, Transition Program and Tesla Educational Opportunity School.

**Charter Schools** include the Academy for Advanced and Creative Learning (Academy ACL), CIVA, Community Prep School, Eastlake High School, GLOBE Charter School, and Roosevelt Charter Academy.

**Elementary School** is the enrollment for grades K-5.

**Middle School** is the enrollment for grades 6-8.

**High School** is the enrollment for grades 9-12.

**K-12 Head Count** is the combined enrollment of Elementary, Middle and High Schools.

### **Adjustments to Full-Time Equivalent (FTE) Pupil Counts:**

For each school/program grouping, adjustments are made to enrollment as follows:

**Less .5 Part-Time:** All students that are attending school as a part-time student are subtracted at .5 FTE from the K-12 head count. Part-time students attend for at least 90 hours but less than 360 hours in the semester of the pupil count date. (Example: high school students with less than a full schedule).

**.5 CPP Preschool and .5 Special Education Preschool:** Students attending preschool under the Colorado Preschool Program (CPP) and special education criteria are added at .5 FTE.

**Total FTE** is the K-12 head count less .5 FTE for part-time students, plus .5 FTE for preschool students.

**Total FTE Change** and **Percent Change** is the increase/decrease of the **Student October Count FTE** from the previous year.

	Colorado Springs School District 11 2016-2024 Pupil Count Projections by Level								
	Audited	Certified	Certified	Certified	Projected	Projected	Projected	Projected	Projected
	Oct 2016	Oct 2017	Oct 2018	Oct 2019	Oct 2020	Oct 2021	Oct 2022	Oct 2023	Oct 2024
Pupil Head Counts:									
Traditional Schools									
Elementary School	12,125	11,776	11,141	10,930	10,773	10,372	10,027	9,694	9,417
Middle School	5,505	5,544	5,471	5,323	5,120	5,230	5,189	5,120	5,063
High School	6,427	6,309	6,038	5,907	5,748	5,478	5,274	5,140	4,958
K-12 Head Count - Traditional Schools	24,057	23,629	22,650	22,160	21,641	21,080	20,490	19,954	19,438
ACHIEVE Online									
Elementary Online	0	0	0	0	0	0	0	0	0
Middle Online	42	51	50	55	50	55	50	55	50
High Online	204	189	197	212	250	212	250	212	250
K-12 Head Count - ACHIEVE Online	246	240	247	267	300	267	300	267	300
Alternative Schools and Programs									
Elementary School	4	3	8	7	2	2	2	2	2
Middle School	35	30	33	47	33	33	33	33	33
High School	743	720	758	839	964	964	964	964	964
K-12 Head Count - Alternative Sch & Prgms	782	753	799	893	999	999	999	999	999
Charter Schools									
Elementary School	1,074	1,023	980	937	910	910	910	910	910
Middle School	105	108	110	109	115	115	115	115	115
High School	750	775	658	520	563	563	563	563	563
K-12 Head Count - Charter Schools	1,929	1,906	1,748	1,566	1,588	1,588	1,588	1,588	1,588
Total District Head Count									
Elementary School	13,203	12,802	12,129	11,874	11,685	11,284	10,939	10,606	10,329
Middle School	5,687	5,733	5,664	5,534	5,318	5,433	5,387	5,323	5,261
High School	8,124	7,993	7,651	7,478	7,525	7,217	7,051	6,879	6,735
K-12 Head Count - All	27,014	26,528	25,444	24,886	24,528	23,934	23,377	22,808	22,325
Adjustment to Full-Time Equivalent Pupil Counts:									
K-12 Head Count - Traditional Schools	24,057	23,629	22,650	22,160	21,641	21,080	20,490	19,954	19,438
Less .5 Kindergarten*	1,040.5	997.5	946.5	4.5	4.5	0.0	0.0	0.0	1.0
Less .5 Part Time	19.5	23.0	27.5	23.0	23.0	23.0	23.0	23.0	23.0
Total K-12 FTE	22,997.0	22,608.5	21,676.0	22,132.5	21,613.5	21,057.1	20,467.0	19,931.0	19,414.0
.5 CPP Preschool	248.0	241.0	269.5	363.0	363.0	363.0	363.0	363.0	363.0
.5 Spec Ed Preschool	65.0	77.5	93.5	96.0	96.0	96.0	96.0	96.0	96.0
Total PK-12 FTE Traditional Schools	23,310.0	22,927.0	22,039.0	22,591.5	22,072.5	21,516.1	20,926.0	20,390.0	19,873.0
K-12 Head Count - ACHIEVE Online	246.0	240.0	247.0	267.0	300.0	267.0	300.0	267.0	300.0
Less .5 Kindergarten*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Less .5 Part Time	0.0	0.0	0.0	0.5	0.5	0.0	0.0	0.0	0.0
Total K-12 FTE ACHIEVE Online	246.0	240.0	247.0	266.5	299.5	267.0	300.0	267.0	300.0
K-12 Head Count - Alternative Sch & Prgms	782.0	753.0	799.0	893.0	999.0	999.0	999.0	999.0	999.0
Less .5 Kindergarten*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Less .5 Part Time	32.0	30.0	35.0	39.0	39.0	39.0	39.0	39.0	39.0
Total K-12 FTE	750.0	723.0	764.0	854.0	960.0	960.0	960.0	960.0	960.0
.5 CPP Preschool	175.5	170.5	152.0	122.0	122.0	122.0	122.0	122.0	122.0
.5 Spec Ed Preschool	21.5	19.5	22.0	14.0	14.0	14.0	14.0	14.0	14.0
Total PK-12 FTE Alternative Schools & Prgms	947.0	913.0	938.0	990.0	1,096.0	1,096.0	1,096.0	1,096.0	1,096.0
K-12 Head Count - Charter Schools	1,929.0	1,906.0	1,748.0	1,566.0	1,588.0	1,588.0	1,588.0	1,588.0	1,588.0
Less .5 Kindergarten*	87.0	76.5	79.5	5.0	5.0	5.0	5.0	5.0	5.0
Less .5 Part Time	6.0	5.0	5.0	8.0	8.0	8.0	8.0	8.0	8.0
Total K-12 FTE Charter Schools	1,836.0	1,824.5	1,663.5	1,553.0	1,575.0	1,575.0	1,575.0	1,575.0	1,575.0
Total District FTE Count	26,339.0	25,904.5	24,887.5	25,401.0	25,043.0	24,454.1	23,897.0	23,328.0	22,844.0
Total FTE Change from Previous Year	3.5	(434.5)	(1,017.0)	513.5	(358.0)	(588.9)	(557.1)	(569.0)	(484.0)
% Change from Previous Year	0.0%	-1.6%	-3.9%	2.0%	-1.4%	-2.3%	-2.2%	-2.3%	-2.0%

\*Beginning in the 2019-2020 school year, schools receive full-time funding for kindergartners; there is no longer a 0.5 FTE reduction. Anticipated part-time kindergartners are calculated in the *Less .5 Part Time* category.



**BUILDING LEVEL**

**PROJECTIONS**

**BY GRADE**

**FALL 2020**

**Colorado Springs School District 11**

**School Level Projections**

**Fall 2020**

<b>Elementary School</b>	<b>FD-K</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>Total</b>
Adams	67	66	74	70	72	68	417
Audubon	49	46	45	55	57	51	303
Bristol	40	39	40	41	51	27	238
Buena Vista	37	35	34	30	25	21	182
Carver	51	49	43	32	46	43	264
Chipeta	69	67	73	72	81	76	438
Columbia	50	49	48	42	43	45	277
Edison	48	43	59	47	48	50	295
Freedom	60	52	68	62	68	58	368
Fremont	65	64	71	65	81	73	419
Grant	86	85	81	70	72	73	467
Henry	53	53	41	50	57	41	295
Howbert	49	51	41	36	41	39	257
Jackson	61	57	52	54	61	49	334
Keller	70	68	63	65	52	62	380
King	58	52	56	52	42	48	308
Madison	56	57	47	41	42	51	294
Martinez	74	73	73	63	56	47	386
McAuliffe	94	89	82	87	85	65	502
Midland	35	36	29	28	34	31	193
Monroe	71	67	66	72	66	68	410
Penrose	57	51	50	53	56	65	332
Queen Palmer	46	45	46	29	31	38	235
Rogers	57	51	57	47	46	59	317
Rudy	60	59	52	41	50	39	301
Scott	104	104	91	90	95	98	582
Steele	49	48	51	46	43	42	279
Stratton	45	46	46	48	50	59	294
Taylor	36	36	21	32	38	34	197
Trailblazer	46	45	44	35	56	48	274
Twain	55	53	66	66	70	56	366
West Elementary	44	43	22	30	30	28	197
Wilson	60	56	68	62	64	62	372
<b>Total Elementary Schools</b>	<b>1,902</b>	<b>1,835</b>	<b>1,800</b>	<b>1,713</b>	<b>1,809</b>	<b>1,714</b>	<b>10,773</b>

<b>Middle School</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>Total</b>
Galileo	152	158	168					478
Holmes	206	209	189					604
Jenkins	266	271	296					833
Mann	136	138	128					402
North	197	211	237					645
Russell	191	200	205					596
Sabin	253	273	227					753
Swigert	180	183	194					557
West Middle	87	92	73					252
<b>Total Middle Schools</b>	<b>1,668</b>	<b>1,735</b>	<b>1,717</b>					<b>5,120</b>

<b>High School</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>Total</b>
Coronado				412	367	289	269	1,337
Doherty				504	450	434	446	1,834
Mitchell				300	265	250	239	1,054
Palmer				432	382	388	321	1,523
<b>Total High Schools</b>				<b>1,648</b>	<b>1,464</b>	<b>1,361</b>	<b>1,275</b>	<b>5,748</b>

<b>Total Traditional Schools</b>								<b>21,641</b>
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**Colorado Springs School District 11**  
**School Level Projections by Grade**  
**Fall 2020**

	HD-K	FD-K	1	2	3	4	5	6	7	8	9	10	11	12	Total
<b>Total Traditional Schools</b>		1,902	1,835	1,800	1,713	1,809	1,714	1,668	1,735	1,717	1,648	1,464	1,361	1,275	21,641

<b>Online School</b>	HD-K	FD-K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Achieve Online*								5	15	30	40	45	75	90	300
<b>Total Online Schools</b>								5	15	30	40	45	75	90	300

<b>Alternative School</b>	HD-K	FD-K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Bijou*											15	35	50	90	190
Digital													25	115	140
Odyssey ECCO											95	90	80	40	305
Expelled Program										3	3	3	4	4	17
Tesla*									10	15	32	48	80	95	280
Transition														50	50
BOCES					-	-	2	2	1	2	2	4	2	2	17
<b>Total Alternative Schools and Programs</b>					-	-	2	2	11	20	147	180	241	396	999

<b>Charter School</b>	HD-K	FD-K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Academy ACL	16	16	32	35	35	30	30	35	35	32	-	-	-	-	296
CIVA		-	-	-	-	-	-	-	-	-	45	40	50	45	180
Community Prep*	-	-	-	-	-	-	-	-	-	-	9	24	49	119	201
GLOBE	-	25	25	25	25	18	22	13	-	-	-	-	-	-	153
Eastlake*	-	-	-	-	-	-	-	-	-	-	-	19	39	124	182
Roosevelt Charter	-	90	85	96	95	105	105	-	-	-	-	-	-	-	576
<b>Total Charter Schools</b>	16	131	142	156	155	153	157	48	35	32	54	83	138	288	1,588

<b>Total District 11 Projected K-12 Head Count</b>	16	2,033	1,977	1,956	1,868	1,962	1,873	1,723	1,796	1,799	1,889	1,772	1,815	2,049	24,528
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\*CDE recognized Alternative Education Campus



**SCHOOL ALLOCATIONS**

**FOR**

**INSTRUCTIONAL &**

**NON-INSTRUCTIONAL USES**

**Colorado Springs School District 11**  
**ADOPTED FY2020-2021 BUDGET**  
**Instructional Supplies, Materials, Equipment, Repairs and Other**

		Instructional Accounts					% of
Prog. #	Program Description	Supplies	Equipment	Repairs	Other	Total	Total
School Sites:							
00100	Elementary	\$ 623,832	\$ 122,803	\$ 101,931	\$ 282,682	\$ 1,131,248	
00200	Middle School	271,715	31,247	72,450	39,450	414,862	
00300	High School	340,327	32,000	30,110	210,077	612,514	
	Wasson Academic Campus	6,000	3,500	1,000	12,500	23,000	
	Bijou School	12,641	3,000	1,500	1,500	18,641	
	Tesla EOS	17,378	3,500	3,000	3,214	27,092	
	Odyssey ECCO	63,665	142,500	500	121,250	327,915	
Total School Sites:		1,335,558	338,550	210,491	670,673	2,555,272	21.9%
Other Programs:							
Central Instructional Support:							
General Fund							
0021A	Intramural	12,480	4,050	-	15,292	31,822	
00400	Preschool	5,000	-	-	5,861	10,861	
00500	Post-Secondary	-	-	-	649,234	649,234	
00700	Gifted and Talented	22,170	-	-	20,410	42,580	
0071B	International Baccalaureate	23,761	-	-	121,750	145,511	
00800	General Instructional Media	81,411	-	-	51,007	132,418	
009AC	ACHIEVE On-Line	147,500	10,000	750	15,500	173,750	
009AV	AVID	6,835	-	-	47,035	53,870	
009DS	Digital School	33,000	1,400	750	500	35,650	
009ES	English Language Learners	58,910	-	-	15,011	73,921	
009EX	Expelled Students	11,000	400	-	2,020	13,420	
009SC	Student Conferences	6,250	-	-	53,770	60,020	
009SL	Summer Enrichment	15,000	-	-	65,000	80,000	
009SS	Summer School	1,400	-	-	500	1,900	
009VE	Career and Technical Education	113,874	34,000	5,050	504,015	656,939	
00900	General Instruction	1,486,104	881,722	300	1,224,326	3,592,452	
02000	Art	72,900	20,000	10,000	6,410	109,310	
08000	Physical Curriculum (PE)	2,475	21,000	500	-	23,975	
11000	Math	61,470	-	-	3,500	64,970	
12000	Music	4,500	-	4,000	6,550	15,050	
12400	Vocal Music	22,928	9,000	2,700	220	34,848	
12500	Instrumental Music	57,500	36,200	40,000	2,110	135,810	
13000	Science	70,805	-	-	34,850	105,655	
13450	Challenger Learning Center	-	-	-	83,000	83,000	
15000	Social Science	49,660	-	-	1,810	51,470	
17000	Special Education	134,400	3,000	-	853,243	990,643	
17910	Special Education Preschool	7,180	-	-	92,147	99,327	
17990	Special Education Transition	6,000	-	-	75,500	81,500	
18000	Athletics	273,700	68,151	8,000	208,827	558,678	
2212Y	Science Kit	93,000	-	-	-	93,000	
Total Central Instructional Support:		2,881,213	1,088,923	72,050	4,159,398	8,201,584	70.3%
Preschool Program Fund							
00400	Pre-School	183,374	-	-	718,732	902,106	
Total Preschool Program Fund		183,374	-	-	718,732	902,106	7.7%
Total Other Programs		3,064,587	1,088,923	72,050	4,878,130	9,103,690	78.1%
Total FY20/21 Budget Before Carryover		4,400,145	1,427,473	282,541	5,548,803	11,658,962	100%
Carryover from FY19/20						3,500,000	
Total Amount Available for the Spending Budget						15,158,962	



**Colorado Springs School District 11**  
**SCHOOL INSTRUCTIONAL ALLOCATIONS**  
**ADOPTED FY2020-2021 BUDGET**

School	Loc #	Projected Count	Instructional Accounts					
			Standard Allocation		Nova Net <b>050000</b>	Student Travel <b>058000</b>	Total	
			Amount to Allocate	Amount per Location			Amount by Location	Per Pupil Allocation
Adams Elementary	101	417.0	105.00	43,786	-	-	43,786	105.0
Audubon Elementary	102	303.0	105.00	31,816	-	-	31,816	105.0
Bristol Elementary	104	238.0	105.00	24,991	-	-	24,991	105.0
Buena Vista Montessori	105	182.0	105.00	19,111	-	-	19,111	105.0
Carver Elementary	106	264.0	105.00	27,721	-	-	27,721	105.0
Chipeta Elementary	109	438.0	105.00	45,991	-	-	45,991	105.0
Columbia Elementary	107	277.0	105.00	29,086	-	-	29,086	105.0
Edison Elementary	108	295.0	105.00	30,976	-	-	30,976	105.0
Freedom Elementary	143	368.0	105.00	38,641	-	-	38,641	105.0
Fremont Elementary	110	419.0	105.00	43,996	-	-	43,996	105.0
Grant Elementary	111	467.0	105.00	49,036	-	-	49,036	105.0
Henry Elementary	112	295.0	105.00	30,976	-	-	30,976	105.0
Howbert Elementary	113	257.0	105.00	26,986	-	-	26,986	105.0
Jackson Elementary	116	334.0	105.00	35,071	-	-	35,071	105.0
Keller Elementary	118	380.0	105.00	39,901	-	-	39,901	105.0
King Elementary	119	308.0	105.00	32,341	-	-	32,341	105.0
Madison Elementary	123	294.0	105.00	30,871	-	-	30,871	105.0
Martinez Elementary	122	386.0	105.00	40,531	-	-	40,531	105.0
McAuliffe Elementary	142	502.0	105.00	52,711	-	-	52,711	105.0
Midland Elementary	124	193.0	105.00	20,266	-	-	20,266	105.0
Monroe Elementary	125	410.0	105.00	43,051	-	-	43,051	105.0
Queen Palmer Elem.	126	235.0	105.00	24,676	-	-	24,676	105.0
Penrose Elementary	127	332.0	105.00	34,861	-	-	34,861	105.0
Rogers Elementary	129	317.0	105.00	33,286	-	-	33,286	105.0
Rudy Elementary	131	301.0	105.00	31,606	-	-	31,606	105.0
Scott Elementary	140	582.0	105.00	61,111	-	-	61,111	105.0
Steele Elementary	132	279.0	105.00	29,296	-	-	29,296	105.0
Stratton Elementary	133	294.0	105.00	30,871	-	-	30,871	105.0
Taylor Elementary	134	197.0	105.00	20,686	-	-	20,686	105.0
Trailblazer Elementary	139	274.0	105.00	28,771	-	-	28,771	105.0
Twain Elementary	135	366.0	105.00	38,431	-	-	38,431	105.0
West Elementary	148	197.0	105.00	20,686	-	-	20,686	105.0
Wilson Elementary	138	372.0	105.00	39,061	-	-	39,061	105.0
<b>Total Elementary</b>		<b>10,773.0</b>		<b>1,131,198</b>	<b>-</b>	<b>-</b>	<b>1,131,198.0</b>	



**Colorado Springs School District 11**  
**SCHOOL INSTRUCTIONAL ALLOCATIONS**  
**ADOPTED FY2020-2021 BUDGET**

			Instructional Accounts					
School	Loc #	Projected Count	Standard Allocation		Nova Net 050000	Student Travel 058000	Total	
			Amount to Allocate	Amount per Location			Amount by Location	Per Pupil Allocation
Galileo Math & Science	250	478.0	112.00	53,537	-	-	53,537	112.0
Swigert Aerospace	251	557.0	112.00	62,385	-	-	62,385	112.0
Holmes Middle	242	604.0	112.00	67,649	-	-	67,649	112.0
Jenkins Middle	249	833.0	112.00	93,297	-	-	93,297	112.0
Mann Middle	244	402.0	112.00	45,025	-	-	45,025	112.0
North Middle	245	645.0	112.00	72,241	-	-	72,241	112.0
Russell Middle	246	596.0	112.00	66,753	-	-	66,753	112.0
Sabin Middle	247	753.0	112.00	84,337	-	-	84,337	112.0
West Middle	248	252.0	112.00	28,225	-	-	28,225	112.0
<b>Total Middle School</b>		<b>5,120.0</b>		<b>573,449</b>	<b>-</b>	<b>-</b>	<b>573,449</b>	
Coronado High	350	1,337.0	121.00	161,778	8,460	5,000	175,238	131.1
Doherty High	351	1,834.0	121.00	221,915	8,460	5,000	235,375	128.3
Mitchell High	352	1,054.0	121.00	127,535	8,460	5,000	140,995	133.8
Palmer High	353	1,523.0	121.00	184,284	8,460	5,000	197,744	129.8
<b>Total High School</b>		<b>5,748.0</b>		<b>695,512</b>	<b>33,840</b>	<b>20,000</b>	<b>749,352</b>	
Bijou	470	190.0	121.00	22,991	-	-	22,991	121.0
Tesla	475	280.0	121.00	33,881	-	-	33,881	121.0
Odyssey Early College	454	305.0	121.00	36,906	-	-	36,906	121.0
<b>Total Alternative Prog.</b>		<b>775.0</b>		<b>93,778</b>	<b>-</b>	<b>-</b>	<b>93,778</b>	
<b>Total All Instructional Accounts</b>				<b>\$2,493,937</b>	<b>\$33,840</b>	<b>\$20,000</b>	<b>\$2,547,777</b>	

Note: The pupil count does not include charter school students.

The initial allocation to schools is 90 percent of the "Total Amount by Location." The remainder will be distributed when the actual pupil counts are known and certified to the Colorado Department of Education in November 2020.

**Colorado Springs School District 11**  
**SCHOOL NON-INSTRUCTIONAL ALLOCATIONS**  
**ADOPTED FY2020-2021 BUDGET**

				<b>Non-Instructional</b>							
				<b>Office Accounts</b>							
School	Loc #	Projected Count	Amount to Allocate	Office Allocation	Lunchroom Aides <b>012050</b>	Teacher Extra-Duty <b>015020</b>	Additional Clerical <b>015050</b>	Related Benefits <b>020020/50</b>	Graduation Supplies <b>061700</b>	Mileage Allocation <b>058300</b>	Total Office Accounts
Adams Elementary	101	417.0	25.60	10,675	3,625	250	-	866	-	194	15,610
Audubon Elementary	102	303.0	25.60	7,756	3,625	250	-	866	-	194	12,691
Bristol Elementary	104	238.0	25.60	6,092	3,625	250	-	866	-	194	11,027
Buena Vista Montessori	105	182.0	25.60	4,659	3,625	250	-	866	-	194	9,594
Carver Elementary	106	264.0	25.60	6,758	3,625	250	-	866	-	194	11,693
Chipeta Elementary	109	438.0	25.60	11,212	3,625	250	-	866	-	194	16,147
Columbia Elementary	107	277.0	25.60	7,091	3,625	250	-	866	-	194	12,026
Edison Elementary	108	295.0	25.60	7,552	3,625	250	-	866	-	194	12,487
Freedom Elementary	143	368.0	25.60	9,420	3,625	250	-	866	-	194	14,355
Fremont Elementary	110	419.0	25.60	10,726	3,625	250	-	866	-	194	15,661
Grant Elementary	111	467.0	25.60	11,955	3,625	250	-	866	-	194	16,890
Henry Elementary	112	295.0	25.60	7,552	3,625	250	-	866	-	194	12,487
Howbert Elementary	113	257.0	25.60	6,579	3,625	250	-	866	-	194	11,514
Jackson Elementary	116	334.0	25.60	8,550	3,625	250	-	866	-	194	13,485
Keller Elementary	118	380.0	25.60	9,728	3,625	250	-	866	-	194	14,663
King Elementary	119	308.0	25.60	7,884	3,625	250	-	866	-	194	12,819
Madison Elementary	123	294.0	25.60	7,526	3,625	250	-	866	-	194	12,461
Martinez Elementary	122	386.0	25.60	9,881	3,625	250	-	866	-	194	14,816
McAuliffe Elementary	142	502.0	25.60	12,851	3,625	250	-	866	-	194	17,786
Midland Elementary	124	193.0	25.60	4,940	3,625	250	-	866	-	194	9,875
Monroe Elementary	125	410.0	25.60	10,496	3,625	250	-	866	-	194	15,431
Queen Palmer Elem.	126	235.0	25.60	6,016	3,625	250	-	866	-	194	10,951
Penrose Elementary	127	332.0	25.60	8,499	3,625	250	-	866	-	194	13,434
Rogers Elementary	129	317.0	25.60	8,115	3,625	250	-	866	-	194	13,050
Rudy Elementary	131	301.0	25.60	7,705	3,625	250	-	866	-	194	12,640
Scott Elementary	140	582.0	25.60	14,899	3,625	250	-	866	-	194	19,834
Steele Elementary	132	279.0	25.60	7,142	3,625	250	-	866	-	194	12,077
Stratton Elementary	133	294.0	25.60	7,526	3,625	250	-	866	-	194	12,461
Taylor Elementary	134	197.0	25.60	5,043	3,625	250	-	866	-	194	9,978
Trailblazer Elementary	139	274.0	25.60	7,014	3,625	250	-	866	-	194	11,949
Twain Elementary	135	366.0	25.60	9,369	3,625	250	-	866	-	194	14,304
West Elementary	148	197.0	25.60	5,043	3,625	250	-	866	-	194	9,978
Wilson Elementary	138	372.0	25.60	9,523	3,625	250	-	866	-	194	14,458
<b>Total Elementary</b>		<b>10,773.0</b>		<b>275,777</b>	<b>119,625</b>	<b>8,250</b>	<b>-</b>	<b>28,578</b>	<b>-</b>	<b>6,402</b>	<b>438,632</b>

**Colorado Springs School District 11**  
**SCHOOL NON-INSTRUCTIONAL ALLOCATIONS**  
**ADOPTED FY2020-2021 BUDGET**

				<b>Non-Instructional</b>							
				<b>Office Accounts</b>							
School	Loc #	Projected Count	Amount to Allocate	Office Allocation	Lunchroom Aides <b>012050</b>	Teacher Extra-Duty <b>015020</b>	Additional Clerical <b>015050</b>	Related Benefits <b>020020/50</b>	Graduation Supplies <b>061700</b>	Mileage Allocation <b>058300</b>	Total Office Accounts
Galileo Math and Science	250	478.0	27.40	13,097	-	5,300	2,300	1,699	-	103	22,499
Swigert Aerospace	251	557.0	27.40	15,261	-	5,300	2,300	1,699	-	103	24,663
Holmes Middle	242	604.0	27.40	16,549	-	5,300	2,300	1,699	-	103	25,951
Jenkins Middle	249	833.0	27.40	22,824	-	5,300	2,300	1,699	-	103	32,226
Mann Middle	244	402.0	27.40	11,014	-	5,300	2,300	1,699	-	103	20,416
North Middle	245	645.0	27.40	17,673	-	5,300	2,300	1,699	-	103	27,075
Russell Middle	246	596.0	27.40	16,330	-	5,300	2,300	1,699	-	103	25,732
Sabin Middle	247	753.0	27.40	20,632	-	5,300	2,300	1,699	-	103	30,034
West Middle	248	252.0	27.40	6,904	-	5,300	2,300	1,699	-	103	16,306
<b>Total Middle School</b>		<b>5,120.0</b>		<b>140,284</b>	<b>-</b>	<b>47,700</b>	<b>20,700</b>	<b>15,291</b>	<b>-</b>	<b>927</b>	<b>224,902</b>
Coronado High	350	1,337.0	29.20	39,040	-	14,100	1,345	3,452	2,500	103	60,540
Doherty High	351	1,834.0	29.20	53,552	-	14,100	1,345	3,452	2,500	103	75,052
Mitchell High	352	1,054.0	29.20	30,776	-	14,100	1,345	3,452	2,500	103	52,276
Palmer High	353	1,523.0	29.20	44,471	-	14,100	1,345	3,452	2,500	103	65,971
<b>Total High School</b>		<b>5,748.0</b>		<b>167,839</b>	<b>-</b>	<b>56,400</b>	<b>5,380</b>	<b>13,808</b>	<b>10,000</b>	<b>412</b>	<b>253,839</b>
Bijou School	470	190.0	29.20	5,548	-	5,100	1,345	1,441	500	103	14,037
Odyssey ECCO	454	305.0	29.20	8,906	-	5,100	1,345	1,441	500	103	17,395
Tesla	475	280.0	29.20	8,176	-	5,100	1,345	1,441	500	103	16,665
<b>Total Alternative Programs</b>		<b>775.0</b>		<b>22,630</b>	<b>-</b>	<b>15,300</b>	<b>4,035</b>	<b>4,323</b>	<b>1,500</b>	<b>309</b>	<b>48,097</b>
<b>Total All Non-Instructional Accounts</b>				<b>\$606,530</b>	<b>\$119,625</b>	<b>\$127,650</b>	<b>\$30,115</b>	<b>\$62,000</b>	<b>\$11,500</b>	<b>\$8,050</b>	<b>\$965,470</b>

Note: The pupil count does not include charter school students.

The initial allocation to schools is 90 percent of the "Total Amount by Location." The remainder will be distributed when the actual pupil counts are known and certified to the Colorado Department of Education in November 2020.

Extra duty/additional salary funds additional hours worked to cover school events and/or work outside school year. Employees eligible to be paid are teachers and educational support professionals (ESP).

Mileage allocation funds are used to pay employees who use their own vehicles to do principal approved school business. Employees eligible to be reimbursed mileage are teachers and ESP.



**BUDGET BALANCING**

**AND**

**OTHER INFORMATION**

Colorado Springs School District 11  
General Fund  
Preliminary Budget Development Assumptions  
FY20/21

Assumed Changes For FY20/21			Projection	Projection Factors
Inflation Factor			1.9%	1.9%
Estimated Per Pupil Funding Rate before Budget Stabilization Factor			9,183.11	
Estimated Per Pupil Funding Rate after Budget Stabilization Factor			8,606.13	
Change in FPC			(371.0)	Increase (Decrease)
Budget Stabilization Factor			7.18%	7.18%
Projected Beginning balances 7/1/20:			2,000,000	10,000,000
Resources:			FTE	
			Recurring	Non-recurring
1		Increase Total Program - School Finance Formula	1,974,166	-
2		Increase Categorical Inflation	0	-
3		Adjust to Charter Schools Projected Enrollment & Increased PPR	(286,752)	-
4		Adjust Charter School Administration Fee and Buyback Revenues	5,735	-
5		Adjust Capital Reserve Transfer	0	-
6		Adjust Risk Management Transfer	0	-
7a		Adjust Allocation to Preschool Fund	0	-
7b		MLO Inflation Adjustment to Compensation	1,423,838	-
Net Resource Change			3,116,987	-
Uses:				
			Recurring	Non-recurring
8		Employee Compensation - Staff	(3,980,070)	
8		FY 19/20 Employer PERA Increase	(747,840)	
8		District Share of Benefit Increases (15%)	(2,450,025)	
9	ALL-1	Restoration of School Non-Instructional Accounts	(250,000)	
10	ALL-2	Re-opening Longfellow - Cost of Staff/Operations	(284,168)	
11	BS-1	Business Services Contract Cost Increases	(39,900)	
12	BS-2	Choice Busing Initiative for GMP Programs (operating costs)	(300,000)	
13	ASS-1	Pay for ESP on Board Appointed Committees	(4,000)	
Sub-total BMFs			10.5	0
Expenditure Reductions:				
			Recurring	Non-recurring
24	ALL/PSS	Teacher Reduction to Formula	1,080,000	
25	ALL/PSS	Retirement Differential	1,000,000	
Sub-Total Program Reductions			(15.0)	\$0
Total Expenditure Increases (Decreases)			(4.5)	\$0
Projected FY20/21 Mismatch (Beginning Mismatch +/- Chgs)				(\$859,016)
Projected FY20/21 Ending Unassigned Reserves				\$10,000,000

**Colorado Springs School District 11**  
**FY20/21 Proposed Budget Modification Requests Summary**

No.	Division	Program	Location	\$ Amount	R/N*	FTE		Owner
ALL-1	Achievement Learning Leadership (ALL)	24110	K-12 Executive Directors	250,000.00	N	-	A request to restore non-instructional budgets to pre-recession levels occurred in 2018-2019 school year. What that FY2018-2019 request did not include is support to K12 schools with the elimination of school fees. These fees were once augmented by families and are currently absorbed by school budgets. There is a need to continue rigorous and engaging instruction.	Engstrom
ALL-2	Achievement Learning Leadership (ALL)	00800 009AL 22220 26210 26250	Instruction/ Curriculum/ Student Services	284,168.00	R	4.5	Funding for required costs to re-open Longfellow building as the new Tesla campus.	Engstrom
BS-1	Business Services	23170 28130 25200	Financial Services/ Grants/ Procurement	39,900.00	R	-	1. The District is required to undergo an annual audit conducted by an independent accounting firm. The District conducted an RFP for this service in FY19, which resulted in bids, and a 10-year contract, that exceeds the existing budget. 2. To fund contracted grant-development/writing services 3. Renew annual software from Bonfire. This software application allows for external vendors submission in response to solicitations; internal team evaluations and calculations; reporting that will save time and track real-time data; automate the entire solicitation and evaluation process for RFQs and RFPs.	Gustafson
PSS-1	Personnel Support Services	23190	Personnel Support Services	4,000.00	R	-	A decision to pay all ESP that are on Board Appointed Committees was approved. This means that there are two additional ESP employees who attend DAC Budget Subcommittee meetings. This funding will support that decision since additional OT salaries will need to be paid.	Bailey

<b>Total</b>	<b>General Fund</b>	<b>578,068.00</b>	<b>FTE</b>	<b>4.5</b>
<b>*R/N:</b>				
R- Recurring		328,068.00		
R- Recurring for Additional FTE		284,168.00	4.5	
N- Non-Recurring		250,000.00		
<b>Total</b>		<b>578,068.00</b>		<b>4.5</b>

# Summary of Transactions Between Funds

## Adopted Budget

### FY2020-2021

#### 1) Revenue Transfers:

From		To	
2000 Mill Levy Override Fund (1)	<i>Per Implementation Plan</i>	General Fund	
27-651-00-00000-521000-0000	23,233,822	10-000-00-00000-522700-0000	23,233,822
Mill Levy Override Fund (1)	<i>Per Implementation Plan</i>	General Fund - IT programs	
27-651-00-00000-521000-0000	3,675,000	10-000-00-00000-522700-0000	3,675,000
2000 Mill Levy Override Fund (1)	<i>Per Implementation Plan</i>	General Fund - IT programs	
27-651-00-00000-522100-0000	90,000	21-766-00-00000-522700-0000	90,000
General Fund	<i>Annual Allocation</i>	Capital Reserve Capital Projects	
10-000-00-00000-524300-0000	3,500,000	43-000-00-00000-521000-0000	4,500,000
General Fund	<i>2016 COP Payment</i>	Capital Reserve Capital Projects	
10-000-00-00000-524300-0000	522,439	43-000-00-00000-521000-0000	522,439
General Fund	<i>Annual Allocation</i>	Risk Management Fund	
10-000-00-00000-521800-0000	2,916,000	18-000-00-28520-521000-0000	1,071,202
		18-000-00-28530-521000-0000	314,022
		18-000-00-28540-521000-0000	140,676
		18-000-00-28550-521000-0000	373,934
		18-000-00-28560-521000-0000	1,016,166
General Fund	<i>Food Service Insurance</i>	Risk Management Fund	
10-000-00-00000-521800-0000	113,748	18-000-00-28520-521000-0000	77,643
		18-000-00-28530-521000-0000	12,558
		18-000-00-28540-521000-0000	5,965
		18-000-00-28560-521000-0000	17,582
General Fund	<i>Subsidize Health Plan</i>	Risk Related Activities Fund	
10-000-00-00000-526400-0000	3,000,000	64-000-00-00000-521000-0000	3,000,000
Production Printing	<i>Reimburse for FY17 copier purchase</i>		
68-000-00-00000-521000-0000	80,000	10-000-00-00000-526800-0000	80,000
<b>Total Revenue Transfers</b>	<b>37,131,009</b>		<b>38,131,009</b>

(1) This transfer amount must be supported by actual expenditure documentation.

#### 2) User-Charges:

Debit		Credit	
<b>General Fund</b>		<b>General Fund</b>	
10-654-00-00900-085300-0000	527,825	10-678-00-26400-085300-0000	419,282
10-654-00-00900-085300-0001	208,325	10-672-00-26400-085300-0000	43,052
	736,150	10-678-00-26400-085300-0000	141,629
		10-672-00-26400-085300-0000	18,884
		10-678-00-26400-085300-0000	47,210
		10-678-00-26400-085300-0000	66,093
<b>General Fund</b>			736,150
10-622-00-18000-052000-0000	11,652		
10-622-00-18000-021620-0000	17,523		
10-748-00-27100-052000-0000	167,537	<b>Risk Management Fund</b>	
10-748-00-27100-021660-0000	41,774	18-664-00-28520-052900-0000	60,492
<b>Production Printing</b>		18-664-00-28530-052900-0000	10,084
68-768-00-25400-021660-0000	1,194	18-664-00-28540-052900-0000	4,790
68-768-00-25400-052000-0000	5,683	18-664-00-28560-052900-0000	169,997
	245,363		245,363
<b>Production Printing</b>		<b>General Fund</b>	
68-768-00-25000-050000-0000	24,380	10-762-00-26250-062100-0001	3,478
68-768-00-26210-050000-0000	3,113	10-762-00-26250-062200-0001	8,756
68-768-00-26250-041100-0000	135	10-658-00-25160-086000-0000	24,380
68-768-00-26250-041200-0000	323	10-762-00-26250-041100-0001	135
68-768-00-26250-062100-0000	3,478	10-762-00-26210-086000-0000	3,113
68-768-00-26250-062200-0000	8,756	10-762-00-26250-041200-0001	323
68-768-00-28000-085300-0000	727	10-672-00-28400-085300-0000	727
	40,912		40,912
<b>Total User-Charges</b>	<b>1,022,425</b>		<b>1,022,425</b>



# Summary of Transactions Between Funds

## Adopted Budget

### FY2020-2021

3) State Equalization Allocations:			
From		To	
<b>Mandated Allocations:</b>			
General Fund		Preschool Fund	
10-000-00-00000-581900-3141	3,864,470	19-000-00-00000-581000-0000	3,864,470
<b>Total Mandated Allocations</b>	<b>3,864,470</b>		<b>3,864,470</b>

4) Indirect Charges:			
Debit		Credit	
<b>General Fund:</b>		<b>General Fund:</b>	
		<b>Budget &amp; Planning</b>	
		Facility Rentals	520
		Grants & Funds Acquisitions	4,220
		<b>10-658-00-25100-086900-0000</b>	<b>4,740</b>
<b>Facility Rental</b>		<b>Business Services</b>	
Budgeting	520	Facility Rentals	1,043
Business Services	1,043	Grants & Funds Acquisitions	2,109
Fiscal Services	1,512	<b>10-651-00-25010-086900-0000</b>	<b>3,152</b>
Procurement	7,243	<b>Procurement</b>	
<b>10-660-00-33500-086900-0000</b>	<b>10,318</b>	Facility Rentals	7,243
<b>Summer High School</b>		Grants & Funds Acquisitions	17,961
Human Resources	438	<b>10-660-00-25200-086900-0000</b>	<b>25,204</b>
Fiscal Services	3,237	<b>Fiscal Services</b>	
<b>10-400-00-22420-086900-0000</b>	<b>3,675</b>	Summer High School	3,237
<b>Grants &amp; Funds Acquisitions</b>		Montessori Preschool	5,861
Budgeting	4,220	Facility Rentals	1,512
Business Services	2,109	Grants & Funds Acquisitions	61,875
Procurement	17,961	<b>10-658-00-25100-086900-0000</b>	<b>72,485</b>
Fiscal Services	61,875	<b>Human Resources</b>	
Human Resources	40,803	Summer High School	438
<b>10-645-00-28130-086900-0000</b>	<b>126,968</b>	Grants & Funds Acquisitions	40,803
<b>Montessori Preschool</b>		<b>10-681-00-28300-086900-0000</b>	<b>41,241</b>
<b>10-105-00-00400-086900-0000</b>	<b>5,861</b>	<b>General Fund</b>	
<b>Preschool Fund</b>		<b>10-000-00-00000-197100-0000</b>	<b>127,234</b>
<b>19-630-00-22380-086800-3141</b>	<b>127,234</b>	<b>General Fund</b>	
<b>Food Service Fund</b>		<b>10-762-00-26250-086900-0000</b>	<b>528,218</b>
<b>21-766-00-26250-086900-0000</b>	<b>528,218</b>	<b>Total Indirect Charges</b>	
<b>Total Indirect Charges</b>	<b>802,274</b>		<b>802,274</b>

5) 2017 MLO Allocations:			
From		To	
<b>Mandated Allocations:</b>			
<b>2017 Mill Levy Override Fund</b>	<i>Per Implementation Plan</i>	<b>General Fund</b>	
27-651-00-00000-521000-2017	24,708,425	10-000-00-00000-522700-2017	24,708,425
<b>2017 Mill Levy Override Fund</b>		<b>Risk Management Fund</b>	
27-651-00-00000-521800-2017	4,633	18-000-00-00000-522700-2017	4,633
<b>2017 Mill Levy Override Fund</b>		<b>Preschool Fund</b>	
27-651-00-00000-521900-2017	100,934	19-000-00-00000-522700-2017	100,934
<b>2017 Mill Levy Override Fund</b>		<b>Food Service Fund</b>	
27-651-00-00000-522100-2017	489,008	21-766-00-00000-522700-2017	489,008
<b>2017 Mill Levy Override Fund</b>		<b>Benefits Fund</b>	
27-651-00-00000-526400-2017	7,448	64-000-00-00000-522700-2017	7,448
<b>2017 Mill Levy Override Fund</b>		<b>Print Production Fund</b>	
27-651-00-00000-526800-2017	49,522	68-000-00-00000-522700-2017	49,522
<b>2017 Mill Levy Override Fund</b>		<b>Capital Reserve Fund</b>	
27-651-00-00000-524300-2017	11,946,132	43-000-00-00000-522700-2017	11,946,132
<b>Total Mandated Allocations</b>	<b>37,306,102</b>		<b>37,306,102</b>



# **RENTAL INFORMATION**

## RENTAL FEE SCHEDULE FOR SCHOOL DISTRICT 11 FACILITIES

**PLEASE NOTE:** The total cost of renting a facility includes hourly rental charge PLUS costs of operation. There will be a \$100 non-refundable deposit/cancellation fee due at the time of reservation for large or long term rentals, which will be applied to the last month of rent.

### FACILITY CHARGES:

Classrooms	\$17.00 hourly
Gymnasiums at elementary schools	\$22.00 hourly
<b>Exceptions:</b> Chipeta, Freedom, Lt. Col. Thomas H. Martinez, Christa McAuliffe, Queen Palmer, Vera Scott and Trailblazer	\$30.00 hourly
Gymnasiums at middle schools or high school auxiliary gyms	\$30.00 hourly
Gymnasiums at high schools	\$40.00 hourly
Outside areas (such as fields, court yards, etc.)	\$35.00 hourly
Tennis courts	\$18.00-\$25.00 hourly per court <sup>4</sup>
Parking lots	\$22.00 hourly
Swimming pools	\$75.00 hourly <sup>1</sup>
Lobbies, hallways, and tables, concessions	\$30.00 per event <sup>2</sup>

### GARRY BERRY STADIUM

Stadium rental for games (includes lights)	\$110.00 hourly
Practice time	\$82.00 hourly
Track use	\$55.00 hourly
Stadium manager (must be a District 11 employee)	\$35.00 hourly (2-hour minimum)
Scorekeeper (must be a District 11 employee)	\$55.00 per game
Press box announcer	\$55.00 per game
Lower turf field (\$10/hour extra for lights)	\$65.00 hourly

### LARGE SPECIALIZED MEETING SPACE

Cafeterias, media centers, band rooms, choir rooms at middle schools and high schools	\$44.00 hourly
Lecture halls and dance studio	\$65.00 hourly

The above facilities are not available at non-profit rates.

### AUDITORIUMS/CAFETORIUMS

Francisco Vasquez de Coronado auditorium	seats 760	\$180.00 hourly <sup>3</sup>
Thomas B. Doherty auditorium	seats 493	\$132.00 hourly <sup>3</sup>
Galileo School of Math and Science auditorium	seats 350	\$72.00 hourly
Francis L. Jenkins Middle School cafetorium	seats 300	\$65.00 hourly
Horace Mann auditorium	seats 300	\$72.00 hourly
General William Mitchell auditorium	seats 835	\$180.00 hourly <sup>3</sup>
General William J. Palmer auditorium	seats 1447	\$240.00 hourly <sup>3</sup>
Queen Palmer auditorium	seats 375	\$72.00 hourly
Jack Swigert Aerospace Academy auditorium	seats 439	\$72.00 hourly
Nikola Tesla auditorium	seats 240	\$72.00 hourly
Roy J. Wasson auditorium	seats 1166	\$240.00 hourly <sup>3</sup>
West auditorium	seats 240	\$72.00 hourly
Set up/rehearsal/strike time		\$50.00 hourly
Non-refundable processing fee for high school auditoriums		\$35.00 onetime fee

Non-profit rates are available for auditoriums with a valid and current 501(c)(3) determination letter from the Internal Revenue Service.

## COST OF OPERATION

The operational cost of each facility will be determined individually depending on the characteristics of the facility, the use, the number of District 11 employees hired to work, and other criteria as needed for the event.

<b>Event Staff (must be District 11 employees)</b>	
Auditorium manager	\$50.00 hourly (2 hour minimum)
Custodian	\$40.00 hourly (2 hour minimum)
Lifeguard (additional lifeguard required for every 25 swimmers)	\$25.00 (2 hour minimum)
Security	\$40.00 hourly (2 hour minimum)
Site facilitator	\$40.00 hourly (2 hour minimum)
Stage technician	\$25.00 hourly (2 hour minimum)

<b>Equipment Usage Fees</b>	
Audio only equipment usage fee	\$30.00/day
Grand piano, if available	\$75.00 plus tuning fee, if needed
Internet/WiFi	\$15.00 per day
Specialized technical equipment usage fee	\$25.00/day
Technical lighting and audio equipment usage fee	\$40.00/day
Trash pick up	Charged per dumpster at current rate
Athletic equipment usage fees	\$5.00-\$25.00/day

<b>Other</b>	
Late fee	\$75.00/event
Change fee for each adjustment after contract is written	\$5.00

## BILLING

- Payments are required ten (10) working days in advance of use.
- Please pay by check, money order, or cashier's check made payable to District 11. No cash please.
- No space can be utilized until a contract is signed, a current certificate of liability insurance is on file, and fees are paid in full.

## ADVERTISING

All advertising for activities, which take place in or on the licensed property, shall include the following statement:

**"These activities will take place on property that (name of Grantee) has licensed from Colorado Springs School District 11 pursuant to D-11 Board of Education Policy KF. Our group has paid a full rental fee for the facility and, therefore, our rental of the facility is not supported by tax dollars. Our use of a district facility represents neither agreement nor disagreement with our group's goals, purposes, or statement by the Board, administration, or the District."**

District 11 does not provide or distribute advertising for lessees.

## REFERENCES:

<sup>1</sup> Renters must provide a water safety instructor (WSI) and a certified life guard for the first 25 swimmers and an additional certified life guard for each additional 25 swimmers.

<sup>2</sup> Table space may be leased to, among others, political candidates or advocates for purposes of political campaigning. In this regard, all political candidates, regardless of their party affiliation or political beliefs, will be given an opportunity to lease table space at certain specified School District 11 events (e.g. back-to-school nights or school open houses). Lessees will have access to their leased table space only, and mobility is limited to the area immediately adjacent to the leased table. The assigned table location is at the discretion of the school administrator.

<sup>3</sup> Includes two (2) dressing rooms. Tap dancing is permitted if lessee provides protective flooring.

<sup>4</sup> Matches - \$25 per court per match/lessons - \$18 per hour per court



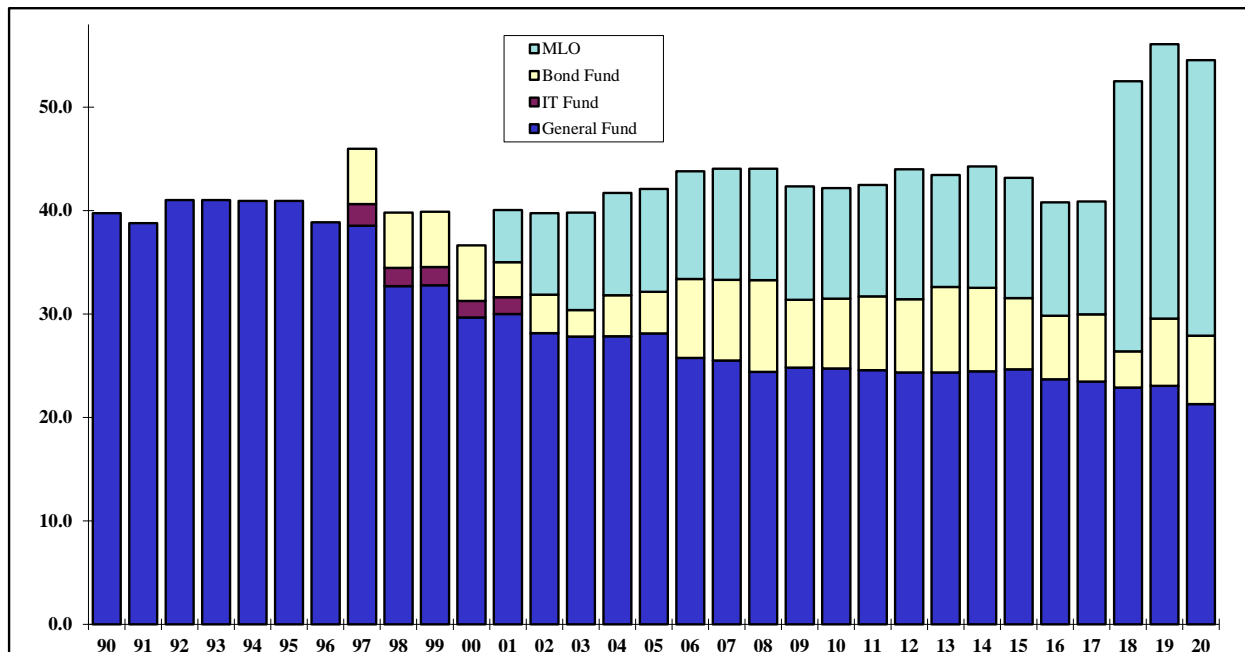
**INFORMATION: PROPERTY TAX**

**RATES AND ASSESSMENTS**

# Colorado Springs School District 11

## History of Mill Levy from 1990 to 2020

Collection Year	Certified Funded Pupil Count	General Fund		Override Levies		Bond Mill Levy	Total Mill Levy
		Regular Mill Levy	Abatement Levy	IT	General		
				Fund Mill Levy	Fund Mill Levy		
1990	28,506	39.760	0.000	0.0	0.0	0.0	39.760
1991	28,422	38.300	0.479	0.0	0.0	0.0	38.779
1992	29,327	40.080	0.953	0.0	0.0	0.0	41.033
1993	30,522	40.080	0.953	0.0	0.0	0.0	41.033
1994	30,519	40.080	0.850	0.0	0.0	0.0	40.930
1995	31,046	40.080	0.850	0.0	0.0	0.0	40.930
1996	31,440	38.631	0.234	0.0	0.0	0.0	38.865
1997	31,741	38.314	0.234	2.077	0.0	5.350	45.975
1998	31,581	32.497	0.213	1.748	0.0	5.350	39.808
1999	31,556	32.497	0.293	1.755	0.0	5.350	39.895
2000	31,418	29.536	0.148	1.596	0.0	5.350	36.630
2001	31,242	29.536	0.457	1.627	5.039	3.402	40.061
2002	31,152	28.002	0.140	0.0	7.882	3.720	39.744
2003	30,867	27.628	0.208	0.0	9.426	2.550	39.812
2004	30,835	27.628	0.227	0.0	9.873	3.970	41.698
2005	30,538	27.628	0.502	0.0	9.944	4.020	42.094
2006	30,163	25.543	0.209	0.0	10.411	7.650	43.813
2007	29,604	25.357	0.141	0.0	10.737	7.810	44.045
2008	29,108	24.176	0.246	0.0	10.758	8.865	44.045
2009	28,878	24.176	0.642	0.0	10.953	6.560	42.331
2010	28,582	24.176	0.550	0.0	10.707	6.750	42.183
2011	28,245	24.026	0.549	0.0	10.783	7.135	42.493
2012	28,165	24.026	0.330	0.0	12.568	7.080	44.004
2013	28,095	24.026	0.330	0.0	10.820	8.263	43.439
2014	27,841	24.026	0.425	0.0	11.720	8.093	44.264
2015	27,585	24.026	0.622	0.0	11.617	6.900	43.165
2016	27,276	23.239	0.455	0.0	10.980	6.129	40.803
2017	26,980	23.240	0.230	0.0	10.890	6.510	40.870
2018	26,627	22.556	0.332	0.0	26.098	3.513	52.499
2019	26,405	22.556	0.492	0.0	26.534	6.502	56.084
2020	25,709	20.715	0.574	0.0	26.653	6.616	54.558





## Colorado Springs School District 11 PROPERTY TAX PER PUPIL DATA

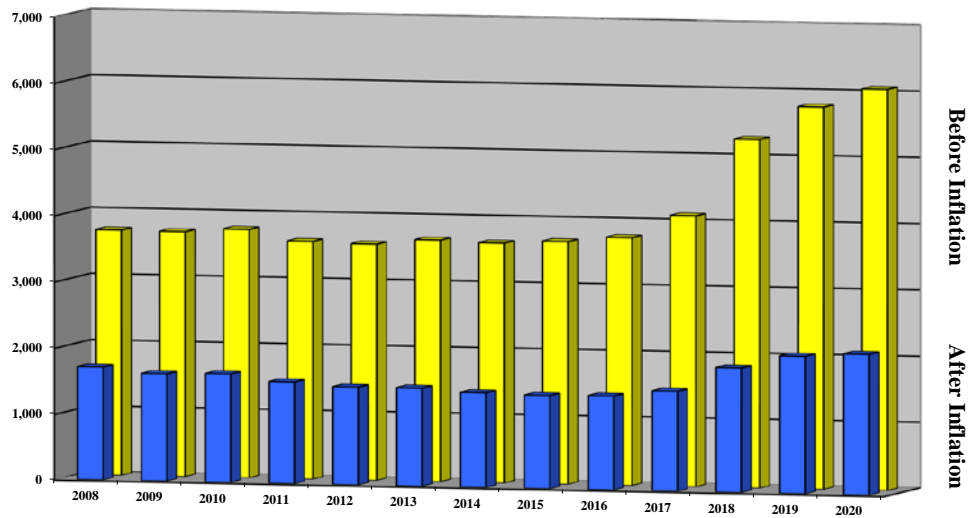
Collection Year	Fiscal Year	Assessed Valuation	Levy Per \$1,000 of Assessed Valuation	Property Tax Revenue Levied	Certified Funded Pupil Count	Inflation Rate	Inflation Factor*	Property Tax Per Pupil Before Inflation	Property Tax Per Pupil After Inflation
2008	FY08/09	2,537,011,350	42.331	107,394,227	28,878	3.20%	216.5	3,719	1,717
2009	FY09/10	2,515,636,400	42.183	106,117,090	28,582	4.90%	227.1	3,713	1,635
2010	FY10/11	2,503,778,120	42.493	106,393,044	28,245	0.40%	228.1	3,767	1,652
2011	FY11/12	2,307,248,850	44.004	101,528,178	28,165	2.00%	232.6	3,605	1,550
2012	FY12/13	2,316,851,070	43.445	100,655,595	28,095	3.27%	240.2	3,583	1,491
2013	FY13/14	2,303,640,340	44.264	101,968,336	27,841	1.90%	244.8	3,663	1,496
2014	FY14/15	2,323,985,180	43.165	100,314,820	27,585	2.80%	251.6	3,637	1,445
2015	FY15/16	2,458,814,590	40.803	100,327,012	27,276	2.80%	258.7	3,678	1,422
2016	FY16/17	2,478,479,550	40.880	101,320,244	26,980	1.20%	261.8	3,755	1,435
2017	FY17/18	2,643,782,060	41.340	109,293,950	26,627	2.80%	269.1	4,105	1,525
2018	FY18/19	2,653,571,140	52.499	139,309,831	26,405	3.40%	278.3	5,276	1,896
2019	FY19/20	2,774,432,980	56.084	155,601,299	26,898	2.70%	276.4	5,785	2,093
2020	FY 20/21	3,026,882,100	51.558	156,059,987	25,709	1.90%	283.6	6,070	2,141

\*Note: Taxes are assessed on a calendar year.

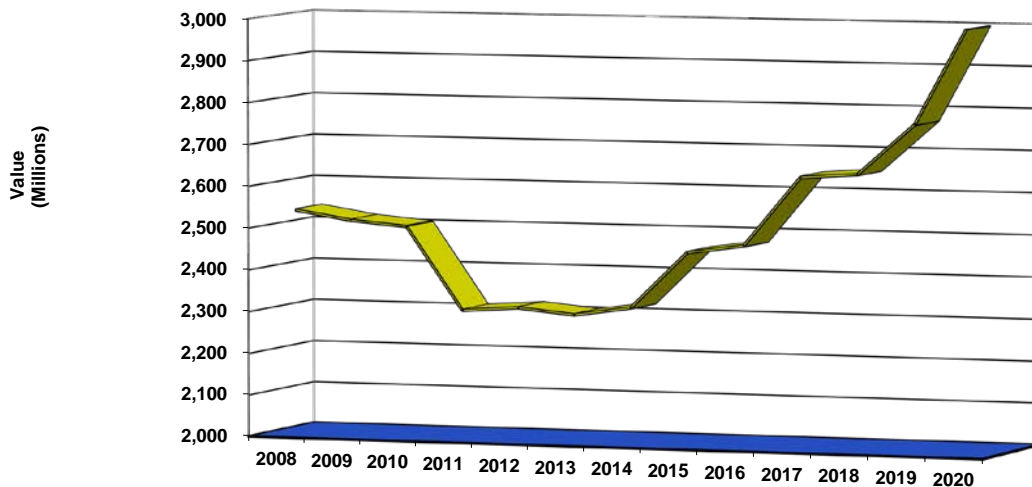
Inflation factor, 1982-84 = 100. Data source U.S. Department of Labor.

Property tax revenue levied assumes 100% cash collection. Historically, the District only receives about 99.6% for the entire calendar year because some tax revenues become uncollectible.

### Property Tax Revenue Per Pupil

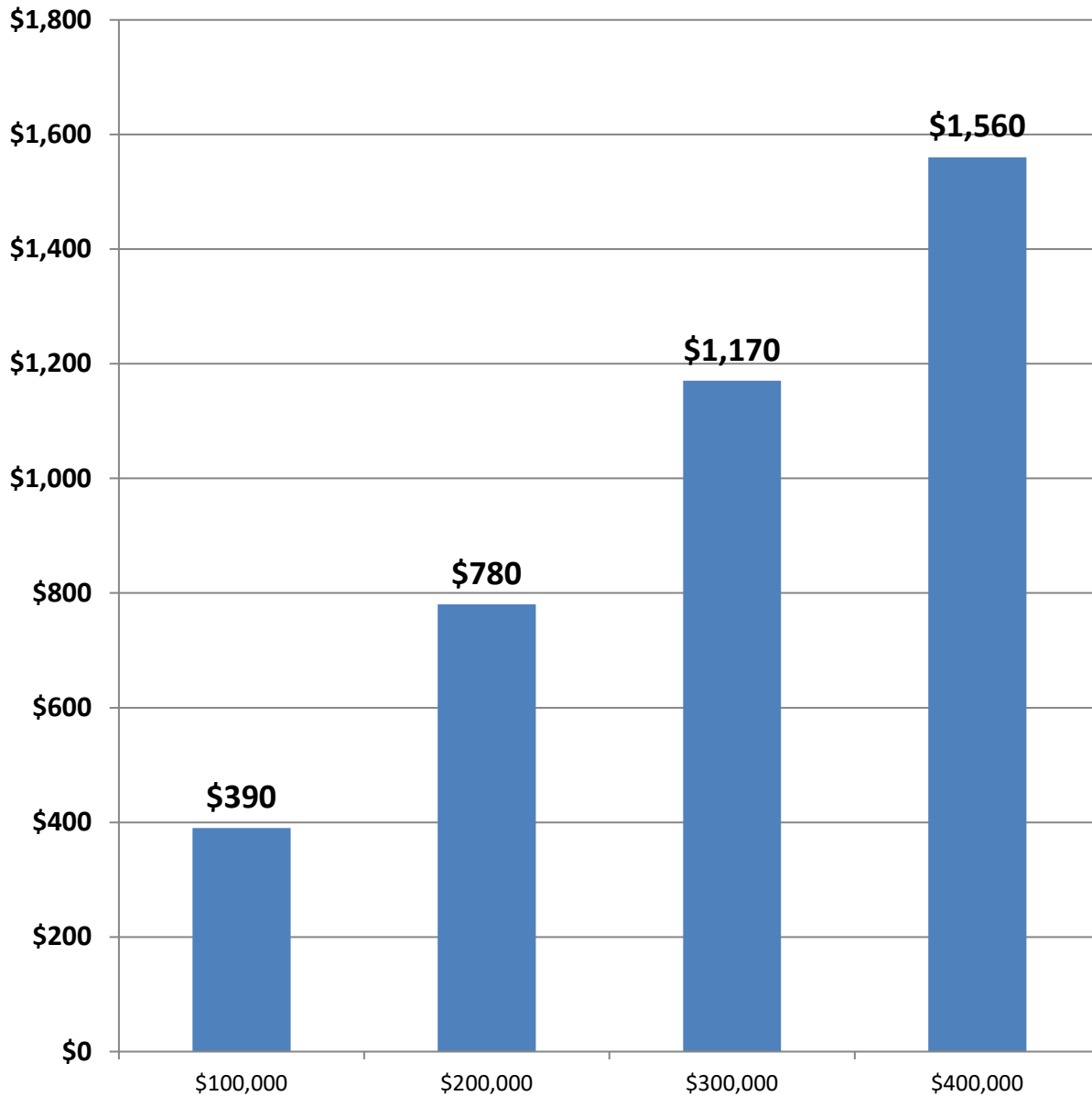


### Assessed Valuation



# School District 11

## 2020 Tax Levy on FMV of Four Different Homes



Fair Market (FMV) of Home

## GLOSSARY OF SCHOOL FINANCE TERMS

**ACCOUNTABILITY COMMITTEE** - The State Accountability Committee consists of 18 members who assist the State Board of Education in performing its duties by studying the effectiveness of public school districts and recommending improvement strategies to the State Board of Education. Local Accountability Committee members are appointed by local boards of education. The advisory accountability committee consists of at least one parent, one teacher, one school administrator and a taxpayer from the district. This committee makes recommendations to its local board relative to the accountability program.

**ACCREDITATION** - The recognition of each school as maintaining standards that are set forth by the state that allow its graduates to move to higher levels of education.

**ACCRUAL** – An accounting method that recognizes income when it is earned and expenses when incurred regardless of when the cash is received or disbursed. Also to accumulate or have due after a period of time such as vacation time.

**AD VALOREM TAXES** - Taxes levied on the assessed valuation of real and personal property located within the boundaries of the district which is the final authority in determining the amount to be raised for education purposes.

**AGENCY FUND** - A fund used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

**AMENDMENT ONE** - Taxpayer's Bill of Rights (TABOR). As stated in the Amendment, "Its preferred interpretation shall reasonably restrain most the growth of government." The bill contains spending limits and revenue limits. Limits applying to school districts are: (1) the maximum annual percentage change in each local district's fiscal year spending equals inflation in the prior calendar year plus annual local growth, adjusted for revenue changes approved by voters after 1991, (2) the maximum annual percentage change in each district's property tax revenue equals inflation in the prior calendar year plus annual local growth, adjusted for property tax revenue changes approved by voters after 1991. "Local growth" for a school district means the percentage change in its student enrollment.

**AMORTIZED** - the gradual reduction of a debt through a schedule of regular payments made over a period of time.

**APPROPRIATION** - The setting aside by resolution of a specified amount of money for a fund with an authorization to make expenditures and incur obligations for the purposes thereof.

**APPROPRIATION RESOLUTION** - A formal resolution by a board of education to set aside a specified amount of money for a fund with an authorization to make expenditures and incur obligations for specific purposes.

**ASSESSED VALUATION (AV)** - A valuation set upon real estate or other property by a government as a basis for levying taxes.

**AT RISK FUNDING** – A variable within the Total Program Funding formula that recognizes that expenses among districts vary as pupil populations vary, especially at-risk populations. Eligibility for participation in the federal free lunch program is used as a proxy of each school district's at-risk pupil population.

**BALANCED BUDGET** – The allocation of projected resources into appropriated expenditures and reserves to the extent that all estimated resources equal all estimated appropriations.

**BOARD OF EDUCATION (BOE)** - The Board of Education for a school district. Each school district is to be governed by a board of education consisting of the number of school directors prescribed by law. The board possesses all powers delegated to a board of education or to a school district by law, and performs all duties required by law.

**BONDS** - Interest bearing certificates of public indebtedness or obligations made by the district which are insured against default by a third party.

**BORROWING** - A board may, by resolution, authorize the borrowing of unencumbered money from one fund to another (except the Bond Redemption Fund). Such money must be repaid when needed by the lending fund, but in any event must be repaid within three months after the beginning of the following budget year.

**BUDGET** - A summary statement of plans expressed in quantitative terms; a forecast of future events including anticipated revenue and expenditures, and the financial position of a district at some future point in time.

**BUDGET YEAR** - July 1 through June 30 constitutes the mandatory budget year for public school districts for all funds. C.R.S. 22-53-103.

**CAPITAL OUTLAY** - An expenditure which results in the acquisition of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial, additional and replacement of equipment.

**CAPITAL RESERVE FUND** - A type of capital projects fund whose uses and limitations are specified by legal authority in C.R.S. 22-45-103(1)(c).

**CATEGORICAL PROGRAM SUPPORT FUNDS** - Educational support funds provided from a higher governmental level and specifically limited to (earmarked for) a given purpose. Includes funds received from the state pursuant to section 22-53-116 due to increased enrollment, funds received from the state pursuant to the "English Language Proficiency Act," article 24 of this title, transportation aid received from the state pursuant to article 51 of this title, approved pilot preschool program aid received from the state and vocational education aid received from the state pursuant to article 8 of title 23, C.R.S. 22-53-114(4).

**CERTIFIED PUPIL COUNT** – Each school district counts pupils in membership as of the school day nearest October 1. This count is used to determine funding and is thus termed “Funded Pupil Count.” After a state audit of these counts and corrections (if necessary) are made, this count becomes “certified” and is referred to as such.

**COHORT SURVIVAL MODEL** – The cohort survival method estimates future enrollment at a given grade level by establishing an average of the ratios of the subsequent years to the previous years for a cohort (age group) of students and then multiplying the current enrollment for the cohort by that average to obtain an estimate of the next year’s enrollment. The greater the number of previous years used in the model, the more stable will be the projection. However, as longer term projections are generated, the error variance becomes cumulative, resulting in greater discrepancies between projected and actual enrollments. The methodology works well in situations of relatively stable growth or decline, but is subject to greater amounts of error when enrollment is fluctuating or when longer term (greater than three years) projections are made.

**CONTRA-REVENUE ACCOUNT** – The purpose of contra-revenue accounts are to provide a process to eliminate revenue received as a result of expenditures for services purchased by other funds.

**DEFERRED** – The withholding of payment until a certain time.

**DEPARTMENT OF EDUCATION** – The Colorado Department of Education cited in C.R.S. 24-1-115 and C.R.S. 22-53-103 (3).

**DISTRICT** - Any public school district organized under the laws of Colorado, except a junior college district. C.R.S. 22-353-103(4).

**EMERGENCY RESERVE** – C.R.S. 22-45-103 (3) requires a school district to hold an unrestricted general fund or cash fund emergency reserve in the amount required under the provisions of section 20 (5) of article X of the state constitution: except that a district may designate property owned by the district as all or a portion of the required reserve in accordance with section C.R.S 22-44-105 910 (c.5).

**ENDOWMENT FUND** - A fund from which the income may be expended, but whose principal must remain intact. See TRUST AND AGENCY FUND.

**ENTERPRISE FUND** - A fund to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

**EQUALIZATION, STATE** - General State aid or support provided to the District under the Public School Finance Act of 1988. C.R.S. 22-50-105.

**EXPENDITURES** - Charges incurred, whether paid or unpaid which are presumed to benefit the current fiscal year.

**FIDUCIARY FUNDS** - These are trust and agency funds used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

**FISCAL YEAR (FY)** - A 12-month accounting period beginning July 1 and ending June 30 of the following year.

**FLOATING INDEBTEDNESS** - Short-term or non-funded debt.

**FOOD SERVICE FUND** - A type of special revenue fund used to record financial transactions related to food service operations.

**FTE** – Full Time Equivalent.

**FUND** - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**FUND BALANCE** - The excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenues for the periods over its liabilities, reserves, and appropriations for the period.

**FUNDED PUPIL COUNT** – School district funding is based on an annual October pupil count. Each district counts pupils in membership as of the school day nearest October 1 (the official count day). Districts are given an eleven-day window in which to establish membership of students, thus providing an opportunity to include students who may be absent on the official count day.

**GASB 34** – Governmental Accounting Standards Board Statement No. 34. Statement No. 34 was unanimously approved June 30, 1999 to significantly change how public school organizations issue financial statements in conformity with generally accepted accounting principles (GAAP). Districts must comply with public decisions concerning the raising and spending of public monies in the short term. A district must also demonstrate the extent to which it has met and can continue to meet its operating objectives in an efficient and effective manner into the future.

**GENERAL FUND** - A fund to account for all financial resources except those required to be accounted for in another fund. C.R.S. 22-45-103 states that all revenues, except those revenues attributable to the Bond Redemption Fund, the Capital Reserve Fund, the Special Building Fund, the Insurance Reserve Fund and any other fund authorized by the State Board of Education, shall be accounted for in the General Fund. Any lawful expenditure of the school district, including any expenditure of a nature which could be made from any fund, may be made from the General Fund.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** – Uniform minimum standards of and guidelines to financial accounting and reporting. Adherence to GAAP assures that financial reports of all state and local governments – regardless of jurisdictional legal provisions and customs – contain the same types of financial statements and disclosures, for the same categories and types of funds and account groups, based on the same measurement and classification criteria. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

**GOVERNMENTAL DESIGNATED-PURPOSE GRANTS** - Grants received from federal, state or local governments to be used for a specific purpose.

**GOVERNMENTAL FUNDS** – These are the funds through which most governmental functions are typically financed. These funds include the Capital Reserve Fund, Mill Levy Override Fund, Designated Purpose Grants Fund, Information Technology Fund, Special Revenue Fund, Bond Redemption Fund, Building Fund, Permanent Fund and General Fund.

**INCOME** - The excess of revenue earned over the related expenses for a given time period.

**INCREMENTAL BUDGET REQUEST (IBR)** – The form that a budget manager is required to complete when requesting additional money for that department's budget. The form is signed by the division head and states the use of funds. This form is approved, rejected or modified during budget development for the following fiscal year.

**INSTRUCTIONAL SUPPLIES AND MATERIALS** - Instructional supplies and materials include, but are not limited to, supplies, textbooks, library books, periodicals, warehouse inventory adjustment and other supplies and materials.

**INSTRUCTIONAL UNITS** - For an individual school district, the number of instructional units is derived by dividing the pupil enrollment of the district by the applicable unit funding ratio for the setting category. C.R.S. 22-53-106.

**INTERNAL SERVICE FUND** - A fund established to finance and account for goods or services provided by a designated department or agency to other departments or agencies within a single governmental unit. Amounts expended by the fund are restored thereto either from operating earnings or by transfer from other funds, so that the original fund capital is kept intact.

**INTRAFUND TRANSFER** - Money that is taken from one function or object within a fund and transferred to another function and object within the same fund.

**INTRA/INTERGOVERNMENTAL SERVICE FUND** - Used to account for the financing of special activities and services performed by a designated organization unit within a school district jurisdiction for other organization units within the school district's jurisdiction. See INTERNAL SERVICE FUND.

**JOINT DISTRICT** - A public school district organized under the laws of Colorado, the territory of which is located in more than one county.

**LEGAL INVESTMENTS** - Investments that governmental units are permitted to make by law.

**LIBRARY BOOKS** - Expenditures for regular or incidental purchases of school library books available for general use by students, including any reference books even though such reference books may be used solely in the classroom. Also, recorded here are costs of binding or other repairs to school library books. The initial purchase of books for a new school library or any material accessions involving an expansion of the library are recorded under CAPITAL OUTLAY as Other Capital Outlay.

**MALCOLM BALDRIGE** – An approach to improvement and performance excellence. The criterion provides the basis for self-assessment, role models and feedback. It is employed to improve business performance practices, facilitate communication and share best practices within the organization and with outside customers. It fosters partnerships across industry sectors and serves as a tool for improving performance, planning, training and organizational assessment.

**MILL LEVY** - The rate of taxation based on dollars per thousand of assessed valuation.

**MODIFIED ACCRUAL BASIS** - The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for inventories of materials and supplies that may be considered expenditures either when purchased or when used, and prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

**NET ASSETS** - An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

**OBJECT** - A category of goods or services purchased.

**OPERATING RESERVE** - A provision in the general fund, not to exceed fifteen percent of the amount budgeted for the current. The operating reserve shall not be appropriated nor may any moneys be expended there from during the current fiscal year. It shall be a continuing reserve and be considered as a beginning general Fund balance for the following fiscal year. C.R.S. 22-44-106.

**PERMANENT FUND** - A governmental fund type that records donations received that are restricted by a trust agreement. The trust agreement stipulates that only the interest income can be spent and the principal is left intact for the duration of the trust agreement. The restricted use of the funds must be for school district operations.

**PROGRAM** – A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. The program dimension provides the school district a framework to classify expenditures to determine total costs of attaining such predetermined objectives. The program dimension allows a school district to charge costs, instructional and support, directly to the benefiting programs.

**PROPRIETARY FUND** - Proprietary funds focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows.

**PUPIL ENROLLMENT** - The average of the number of pupils enrolled on October 1 next preceding such budget year or the school day nearest said date, as evidenced by the actual attendance of such pupils prior to said date.

**PUPIL FUNDING** - For a district for any budget year, pupil funding is derived by multiplying the pupil enrollment of the district for said budget year by the sum of the three pupil funding components for the district setting category. The three components are (1) Instructional Materials and Supplies and Instructional Capital Outlay, (2) Capital Reserve and Insurance Reserve, and (3) Instructional Purchase Services. C.R.S. 22-53-108.

**QUALIFIED ZONE ACADEMY BOND** - Bonded indebtedness that is made available (interest free) to districts with eligible schools. Eligible schools are schools that have a reasonable expectation, as of the date of issuance of the bonds, that at least 35% of the students in attendance are participants in free or reduced cost lunches established under the National School Lunch Act.

**REVENUES** - Addition to assets which do not increase any liability, do not represent the recovery of an expenditure, do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets and do not represent contributions of fund capital in Food Service and Pupil Activity Funds.

**RISK-RELATED ACTIVITY FUND (RRAF)** - A special revenue fund used for the payment of loss of or damage to the property of unit of local government or to service and pay premiums on insurance; or used for the payment of administrative expenses, loss control, workers' compensation and legal claims against the public entity which have been settled or compromised or judgments rendered against the public entity for injury or to secure and pay for premiums on insurance.

**SOURCE OF FUNDS** - This dimension identifies the expenditure with the source or revenue, i.e., local, county, state, federal, and other to differentiate categorical aid expenditures from noncategorical expenditures.

**SPECIAL EDUCATION** - Education for those children who are unable to receive reasonable benefit from ordinary education in the public schools because of specific disability conditions.

**SPECIAL REVENUE FUND** - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects: that are legally restricted to expenditure for specific purposes. Under NCGA Statement 1, the use of Special Revenue Funds is required only when legally mandated.

**SPECIFIC OWNERSHIP TAX** - An annual tax imposed upon each taxable item of certain classified personal property, such as motor vehicles, which tax is computed in accordance with state schedules applicable to each sale of personal property.

**SUPPLEMENTAL BUDGET** - Where money for a specific purpose from other than ad valorem taxes subsequently (following adoption of the budget) becomes available to meet a contingency, a supplemental budget for expenditures not to exceed the amount of said money may be adopted and appropriation of said money made therefrom.

**SUPPLIES AND MATERIALS** - Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

**TABOR** – On November 3, 1992 the voters of Colorado passed an amendment to the Colorado constitution named the “Taxpayer Bill of Rights” or TABOR. The purpose of the amendment was to place limitation on the growth of all government spending. In its simplest form TABOR limits spending growth equal to inflation in the prior year plus annual local growth. Inflation is defined as the percentage change in the Denver-Boulder Consumer Price Index. For school districts, local growth is defined as the change in school enrollments.

**TAX ANTICIPATION NOTE** - Notes issued in anticipation of collection of taxes, usually retireable only from tax collections, and frequently only from the tax collections anticipated with their issuance. The proceeds of these notes are treated as current loans if paid back from the tax collections anticipated with the issuance of the notes.

**TOTAL PROGRAM FUNDING** –Funding to school districts is based on a per-pupil formula that calculates total program. for each pupil funded in the October 1 pupil count, the formula provides a base per-pupil amount of money plus additional money which recognizes district-by-district variances in: (a) costs of living, (b) personnel costs, and (c) size. The Total Program amount also includes additional funding for at-risk pupils. As these components vary among school districts, so do the expenses of the districts and, as such, the amount of total program funding provided.

**TRANSFERS** - This object category does not represent a purchase; rather, it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging money from one fund to the other and for transmitting flow-through funds to the recipient (person or agency).

**TRUST FUND** - A fund used to account for money and property held in trust by a district for individuals, government entities or nonpublic organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund.

**UNENCUMBERED APPROPRIATION** - That portion of an appropriation not yet expended or encumbered.

**VENDOR** - An individual or corporation that provides services, supplies, or equipment to the district.

**VOUCHER** - A document that authorizes the payment of money and usually indicates the accounts to be charged.

**YIELD** - The rate of annual income returned on an investment, expressed as a percentage. (a) Income yield is obtained by dividing the current dollar income by the current market price for the security. (b) Net yield or yield of maturity is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.



## **List of Commonly Used Acronyms at School District 11**

<b>ABE</b>	Adult Basic Education
<b>ACE</b>	Alternative Cooperative Education
<b>ACO</b>	Administrative Contracting Officer
<b>ACT</b>	American College Testing
<b>ACT</b>	Academic System, Culture of Performance and Talent Development
<b>AD</b>	Athletic Director
<b>ADA</b>	Americans with Disabilities Act
<b>ADD/ADHD</b>	Attention Deficit Disorder / Attention Deficit Hyperactivity Disorder
<b>ADE</b>	Automated Data Exchange
<b>ADM</b>	Administration
<b>ADS</b>	Application Development and Support (formerly Information Systems or IS)
<b>AEC</b>	Alternate Education Campus
<b>AED</b>	Amortization Equalization Disbursement
<b>AEFLA</b>	Adult Education Family Literacy Act
<b>AFE</b>	Adult and Family Education
<b>ALJ</b>	Administrative Law Judge
<b>ALL</b>	Achievement, Learning and Leadership (formerly ICSS)
<b>ALP</b>	Advanced Learning Plan
<b>AMAO</b>	Annual Measurable Achievement Outcomes
<b>AP</b>	Assistant Principal
<b>APF</b>	Annual Performance Framework
<b>APR</b>	Annual Performance Review
<b>APPLE</b>	Academic Performance Plan for the Learning Environment
<b>ARC</b>	Annual Required Contribution (for pension reporting)
<b>ASBO</b>	Association of School Business Officials
<b>ASCA</b>	American School Counselors Association
<b>ASCENT</b>	Accelerating Students through Concurrent Enrollment
<b>ASE</b>	Adult Secondary Education
<b>AV</b>	Audio Visual
<b>AVID</b>	Advancement Via Individual Determination
<b>AVP</b>	Area Vocational Program
<b>AYP</b>	Adequate Yearly Progress
<b>BAB</b>	Breakfast After the Bell
<b>BEST</b>	Boards of Education Self-funded Trust
<b>BIC</b>	Breakfast in the Classroom or Benefits Insurance Committee
<b>BIP</b>	Behavior Intervention Plan
<b>BMF</b>	Budget Modification Form – replaces the IBR (see archive list)
<b>BOCES</b>	Board of Cooperative Education Service
<b>BOE</b>	Board of Education
<b>BRI</b>	Basic Reading Inventory
<b>BYOD</b>	Bring Your Own Device
<b>CAFR</b>	Comprehensive Annual Financial Report
<b>CASB</b>	Colorado Association of School Boards
<b>CASE</b>	Colorado Association of School Executives
<b>CCR</b>	Communications and Community Relations
<b>CD</b>	Compact Disc or Certificate of Deposit
<b>CDE</b>	Colorado Department of Education
<b>CEA</b>	Colorado Education Association
<b>CESP</b>	Certified Educational Support Professional
<b>CFO</b>	Chief Financial Officer
<b>CFR</b>	Claim Fluctuation Reserve
<b>CIO</b>	Chief Information Officer
<b>CMAS</b>	Colorado Measures of Academic Success (science and social studies) (replaces TCAP)
<b>COP</b>	Certificate(s) of Participation
<b>COBRA</b>	Consolidated Omnibus Budget Reconciliation Act

## **List of Commonly Used Acronyms at School District 11**

<b>COTR</b>	Contracting Officer's Technical Representative
<b>CP</b>	Collection Point
<b>CPI</b>	Crisis Prevention Intervention or Consumer Price Index
<b>CPR</b>	Cardio Pulmonary Resuscitation
<b>CPP</b>	Colorado Preschool Program
<b>CRF</b>	Capital Reserve Fund
<b>CSASE</b>	Colorado Springs Association of School Executives
<b>CSEA</b>	Colorado Springs Education Association
<b>CSSD</b>	Colorado Springs School District
<b>CTA</b>	Career Technical Act
<b>CY</b>	Calendar Year
<b>D-11 or D11</b>	District 11 or some other school district as D-followed by their district number (D-20)
<b>DA</b>	Decision Analysis
<b>DAC</b>	District Accountability Committee (formerly DAAC, see archive list)
<b>DAP</b>	Diversity Action Plan
<b>DARS</b>	District Acquisition Regulation System
<b>DASAE</b>	Diploma of Advanced Study in Adult Education
<b>DBS</b>	Division of Business Services
<b>DECA</b>	Distributive Educational Clubs of America
<b>DHH</b>	Deaf and Hard of Hearing
<b>DOK</b>	Depth of Knowledge
<b>DIBELS</b>	Dynamic Indicators of Basic Early Literacy Skills
<b>DPGF</b>	Designated Purpose Grant Fund
<b>DSL</b>	Diagnostic Services and Learning Center (housed at Tesla)
<b>EA</b>	Education Assistant (special education teaching assistant)
<b>EAC</b>	Energy Advisory Committee
<b>EAGLES</b>	Exceptional Academic Gifted Learning Experience Site
<b>E &amp; O</b>	Errors and Omissions (insurance)
<b>ECOT</b>	Emergency Crisis Operations Team
<b>EDSS</b>	Educational Data Support Services
<b>EEO</b>	Equal Employment Opportunities
<b>EFL</b>	Educational Functional Level
<b>EFT</b>	Electronic Funds Transfer
<b>ELAT</b>	English Literature Admissions Test or Early Literacy Assessment Tool
<b>ELC</b>	Early Learning Center
<b>ELL</b>	English Language Learner
<b>ELPA</b>	English Language Proficiency Act
<b>ELSIP</b>	Excess of Loss Self Insurance Pool
<b>EMO</b>	Education Management Organization (for charter schools)
<b>EOP</b>	Equal Opportunity Program
<b>EPO</b>	Exclusive Provider Organization
<b>ERO</b>	Electronic Registrar Online system
<b>ELL</b>	English Language Learners
<b>ESP</b>	Education Support Professional, sometimes Education Service Provider
<b>ESSA</b>	Every Student Succeeds Act (replaces NCLB)
<b>ESY</b>	Extended School Year
<b>FBLA</b>	Future Business Leaders of America
<b>FDK</b>	Full-Day Kindergarten
<b>FERPA</b>	Family Education Rights and Privacy Act (privacy protection)
<b>FMLA</b>	Family Medical Leave Act
<b>FNS</b>	Food and Nutrition Services
<b>FOTC</b>	Facilities Operations and Transportation Center
<b>FPC</b>	Funded Pupil Count
<b>FTE</b>	Full Time Equivalent
<b>FY</b>	Fiscal Year
<b>GAAP</b>	Generally Accepted Accounting Principles

## **List of Commonly Used Acronyms at School District 11**

<b>GASB</b>	Governmental Accounting Standards Board
<b>GB</b>	Gigabyte
<b>GED</b>	General Educational Development
<b>GFOA</b>	Government Finance Officers Association
<b>GK12</b>	Galileo K12 (assessment)
<b>GRT</b>	Gifted Resource Teacher
<b>GT</b>	Gifted and Talented
<b>HB</b>	House Bill, usually followed by abbreviated calendar year and a 4 digit identifying number
<b>HR</b>	Human Resources
<b>IB</b>	International Baccalaureate
<b>IBNR</b>	Incurred But Not Reported Claims
<b>ICAP</b>	Individual Career and Academic Plan
<b>IDEA</b>	Individuals with Disabilities Education Act
<b>IEC</b>	Irving Education Center
<b>IEL</b>	Integrated English Literacy
<b>IEP</b>	Individualized Education Plan
<b>IGA</b>	Internal Governmental Agreement
<b>ILP</b>	Individual Literacy Plan
<b>IMS</b>	Instructional Management System
<b>INR</b>	Intent Not to Rehire
<b>IP</b>	Internet Protocol
<b>IPT</b>	IDEA Oral Language Proficiency Test
<b>IT</b>	Information and Technology
<b>JBC</b>	Joint Budget Committee
<b>JROTC</b>	Junior Reserve Officer Training Corps
<b>LAN</b>	Local Area Network
<b>LEP</b>	Limited English Proficient (or Proficiency)
<b>LRE</b>	Least Restrictive Environment
<b>LRS</b>	Learning Resource Services
<b>LTD</b>	Long Term Disability
<b>LTE</b>	Library Technology Educator
<b>LTT</b>	Library Technology Technician
<b>MAP</b>	Measurement of Academic Progress
<b>MESA</b>	Math, Engineering and Science Achievement
<b>MGP</b>	Median Growth Percentile
<b>MIS</b>	Major Improvement Strategy
<b>MLO</b>	Mill Levy Override (sometimes <b>MiLO</b> )
<b>MOA</b>	Memorandum of Agreement
<b>MOU</b>	Memorandum of Understanding
<b>MTSS</b>	Multi-Tier Support System (formerly Response to Interventions or RtI)
<b>MYP</b>	Middle Years Program (pertains to IB)
<b>NEA</b>	National Education Association
<b>NGLC</b>	Next Generation Learning Challenges
<b>OBE</b>	Outcome Based Evaluation or Overcome by Events
<b>OPEB</b>	Other Post-Employment Benefits
<b>OSPB</b>	Office of State Planning and Budget
<b>OU</b>	Optimization of Utilization
<b>PACT</b>	Parent And Child Together
<b>PARCC</b>	Partnership for Assessment of Readiness for College and Careers (English, language arts, math) (replaces TCAP)
<b>PBDA</b>	Preliminary Budget Development Assumptions
<b>PBIS</b>	Positive Behavior Intervention Support
<b>PBS</b>	Positive Behavior Support
<b>PC</b>	Personal Computer
<b>PERA</b>	Public Employee Retirement Association
<b>PHLOTE</b>	Primary or Home Language Other Than English

## **List of Commonly Used Acronyms at School District 11**

<b>PIP</b>	Program Implementation Plan
<b>PLC</b>	Professional Learning Community
<b>PLTW</b>	Project Lead the Way
<b>PLP</b>	Personal Learning Plan
<b>PMO</b>	Project Management Office
<b>PO</b>	Purchase Order
<b>POPP</b>	Post Offer/Pre-Placement Physical
<b>POS</b>	Preliminary Offering Statement
<b>PPASBO</b>	Pikes Peak Association of School Business Officials
<b>PPO</b>	Preferred Provider Organization
<b>PPR</b>	Per Pupil Revenue
<b>PRC</b>	Professional Resource Center
<b>PSEO</b>	Post-Secondary Enrollment Options
<b>PSS</b>	Personnel Support Services
<b>PYIB</b>	Primary Years International Baccalaureate program
<b>Q</b>	Aequitas Solutions (parent/teacher/student connection system) (Formerly Zangle)
<b>QRI II</b>	Qualitative Reading Inventory (first through fifth graders)
<b>QZAB</b>	Qualified Zone Academy Bond
<b>RCM</b>	Resource Conservation Management (Manager)
<b>READ Act</b>	Colorado Reading to Ensure Academic Development (replaces CBLA)
<b>RFI</b>	Request For Information
<b>RFP</b>	Request For Proposal
<b>RFQ</b>	Request For Quote
<b>RJWAC</b>	Roy J. Wasson Academic Campus
<b>RRAF</b>	Risk-Related Activity Fund
<b>ROI</b>	Rate of Increase or Return on Investment
<b>SA</b>	Situation Analysis
<b>SAC</b>	School Accountability Committee (formerly BAAC, see Archive List)
<b>SAGE</b>	Sustainable Agricultural Green Education
<b>SAIL</b>	Student-centered Academic Interdisciplinary Lab (or Learning)
<b>SAT</b>	Scholastic Aptitude Test, then the Scholastic Assessment Test, then the SAT Reasoning Test, and now simply the SAT.
<b>SB</b>	Senate Bill-usually followed by abbreviated calendar year and a 2 or 3 digit identifying no.
<b>SBE</b>	Standards Based Education
<b>SBR</b>	Standards Based Reporting
<b>SES</b>	Supplemental Educational Services
<b>SIED</b>	Significant Identified Emotional Disorder
<b>SIOP</b>	Sheltered Instruction Observation Protocol
<b>SIPPS</b>	Systematic Instruction in Phonological Awareness, Phonics, and Sight Words (K-3)
<b>SIS</b>	Student Information System
<b>SLD</b>	Specific Learning Disability
<b>SLIC</b>	Significantly Limited Identifiable/Communicable
<b>SLO</b>	Student Learning Outcome
<b>SMART</b>	Specific, Measureable, Attainable, Realistic, Time-bound
<b>SOT</b>	Specific Ownership Taxes
<b>SPED</b>	Special Education
<b>SPF</b>	School Performance Framework
<b>SRD</b>	Sufficient Reading Deficiency
<b>SRO</b>	School Resource Officer
<b>SSA</b>	School and Student Activity
<b>STAMP</b>	STAndards-based Measures in Proficiency (world languages assessment)
<b>STEAM</b>	Science, Technology, Engineering, Arts, and Math
<b>STEM</b>	Science, Technology, Engineering, and Math
<b>SWOT</b>	Strengths, Weaknesses, Opportunities, Threats
<b>SY</b>	School Year
<b>TA</b>	Teaching Assistant

### **List of Commonly Used Acronyms at School District 11**

<b>TABOR</b>	<b>T</b> Axpayers <b>B</b> ill <b>O</b> f <b>R</b> ights
<b>TAC</b>	Transportation Advisory Committee
<b>TAP</b>	System for <b>T</b> eacher and <b>S</b> tudent <b>A</b> dvancement <b>P</b> rogram
<b>TCT</b>	Teachers Coaching Teachers Program
<b>TELL</b>	Teaching, Empowering, Leading and Learning survey
<b>TLC</b>	Teacher Learning Coach (formerly Literacy Resource Teacher or LRT)
<b>TIF</b>	Teacher Incentive Fund
<b>TOSA</b>	Teacher On Special Assignment
<b>TPA</b>	Third Party Administrator
<b>TSA</b>	Tax Sheltered Annuity
<b>TSI</b>	TAP Summer Institute (see TAP above)
<b>UDIP</b>	Unified District Improvement Plan
<b>USIP</b>	Unified School Improvement Plan
<b>WAN</b>	Wide Area Network
<b>WICOR</b>	Writing, Inquiry, Collaboration, Organization and Read to Learn
<b>YPAE</b>	Young People's Art Exhibition
<b>ZBB</b>	Zero Based Budget

### **Archive List of Previously Used Acronyms in School District 11**

<b>AERO</b>	Assessment, Enrollment and Research Office (formerly DPRE) ("E" used to be Evaluation)
<b>ARCA</b>	Assessment, Research and Curriculum Alignment (replaced TISS, see below)
<b>ASE</b>	Adult Secondary Education
<b>BAAC</b>	Building Accountability Advisory Committee (replaced by SAC, see current list)
<b>BIA</b>	Business Incentive Agreement
<b>ARRA</b>	American Recovery and Reinvestment Act
<b>CBLA</b>	Colorado Basic Literacy Act (replaced by READ Act)
<b>CBOC</b>	Citizens Bond Oversight Committee
<b>CIT</b>	Coordinator of Information Technology (replaced by LTE, see current list)
<b>CPKP</b>	Colorado Preschool Kindergarten Program
<b>CQI</b>	Continuous Quality Improvement
<b>CSAP</b>	Colorado Student Assessment Program (replaced by TCAP)
<b>DAAC</b>	District Advisory and Accountability Committee (replaced by DAC, see current list)
<b>DALT</b>	District Achievement Level Tests
<b>DARTS</b>	Department of Assessment, Research and Technology Services (formerly Tech Services)
<b>DIP</b>	District Improvement Plan (replaced by UDIP, see current list)
<b>DPRE</b>	Department of Planning, Research and Evaluation
<b>EASy</b>	Educational Achievement System
<b>GOF</b>	General Operating Fund
<b>HESP</b>	Home Education Support Program
<b>HRI</b>	House Bill introducing "Leave No Child Behind"
<b>HRO</b>	Holmes, Robert & Owen (District's principal attorney) merged with Bryan L. Cave, LLP
<b>IBR</b>	Incremental Budget Request-replaces Part II Budget Request form, replaced by BMF
<b>ICSS</b>	Instruction, Curriculum, and Student Services (now ALL)
<b>IS</b>	Information Services – changed to ADS (see current list)
<b>ITBS</b>	Iowa Tests of Basic Skills
<b>LRSUS</b>	Long Range School Utilization Study
<b>LMT</b>	Library Media Technician (replaced by LTT, see current list)
<b>LRT</b>	Literacy Resource Teacher (replaced by TLC, see current list)
<b>LST</b>	Literacy/Standards Teacher
<b>NCLB</b>	No Child Left Behind Act (replaced by ESSA, see current list)
<b>OSCR</b>	Office of School and Community Relations (replaced by CCR, see current list)
<b>PPOR</b>	Per Pupil Operating Revenue
<b>PRO</b>	Police Resource Officer (in Middle Schools) (See SRO)
<b>RtI</b>	Response to Interventions (replaced by MTSS)

### **List of Commonly Used Acronyms at School District 11**

<b>SAR</b>	School Accountability Report
<b>SCAUSC</b>	School Configuration And Use Study Committee
<b>SEMS</b>	Substitute Employee Management System
<b>SIP</b>	School Improvement Plan (replaced by USIP, see current list)
<b>SIRSI</b>	This is not an acronym but the actual name of the library system program
<b>TAN</b>	Tax Anticipation Note
<b>TCAP</b>	Transitional Colorado Assessment Program (formerly CSAP) (replaced by PARCC and CMAS)
<b>TISS</b>	Technology Integration Support Services
<b>WCIL</b>	West Center for Intergenerational Learning