Adopted June 12, 2019

Colorado Springs School District 11

Adopted Budget

Fiscal Year 2019 – 2020

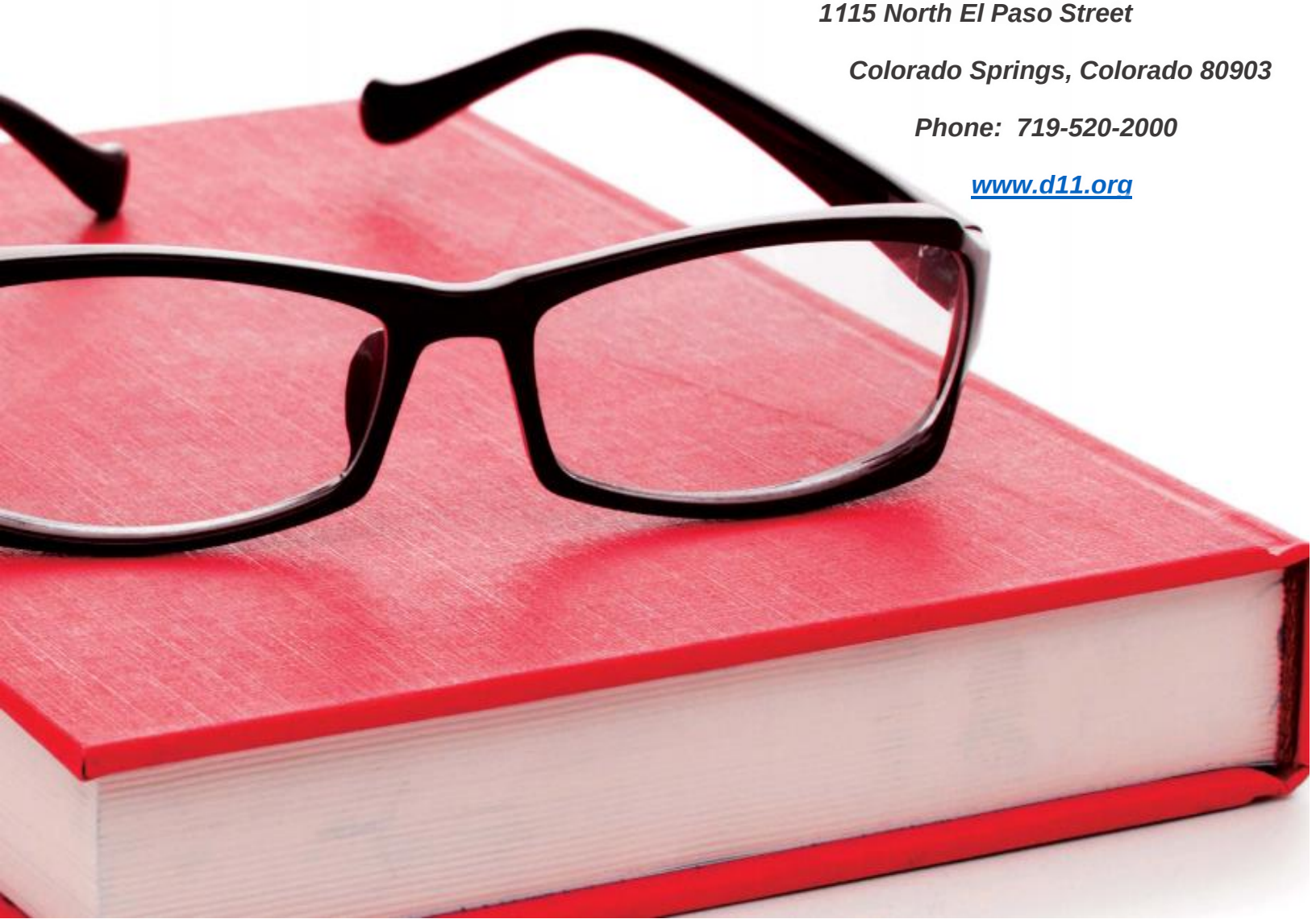
July 1, 2019 through June 30, 2020

1115 North El Paso Street

Colorado Springs, Colorado 80903

Phone: 719-520-2000

www.d11.org



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, Phone: (719) 520-2271, Fax: (719) 520-2442. Se habla Español.

Colorado Springs School District 11 FY2019-2020 Adopted Budget

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RESOLUTION 2019-38

APPROPRIATION LEVELS BUDGETED
FOR THE
FISCAL YEAR BEGINNING JULY 1, 2019
AND
ENDING JUNE 30, 2020

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 12, 2019 for the current fiscal year beginning July 1, 2019 and ending June 30, 2020.

Fund	Proposed Budget FY2019-2020 Fund Balance and Anticipated Revenues May 29, 2019	June Modification Amounts	**Total Appropriation by Fund**	Budgeted FY2019-2020 Payments Included in Other Funds	Modified Budget FY2019-2020 Less Payments Included in Other Funds
General Fund	$ 290,964,817	$ 2,278,100	$ 293,242,917	$ -	$ 293,242,917
Risk Management	6,219,140	-	6,219,140	-	6,219,140
Preschool	4,454,468	-	4,454,468	-	4,454,468
Special Revenue Funds:					
Governmental Designated Purpose Grants	25,683,523	-	25,683,523	-	25,683,523
Food Services	13,867,205	-	13,867,205	-	13,867,205
Student Activity	6,322,461	-	6,322,461	-	6,322,461
Other Special Revenue	137,677	-	137,677	-	137,677
Mill Levy Override	40,118,963	-	40,118,963	-	40,118,963
Debt Service Fund:					
Bond Redemption	35,519,910	-	35,519,910	-	35,519,910
Capital Projects Fund:					
Capital Reserve	38,086,028	-	38,086,028	-	38,086,028
Internal Service Funds:					
Risk-Related Funds	38,584,705	-	38,584,705	19,341,021	19,243,684
Production Printing	2,530,811	-	2,530,811	2,462,380	68,431
Trust Funds:					
Private Purpose Trusts	90,932	-	90,932	-	90,932
TOTAL BUDGET	**$ 502,580,640**	**$ 2,278,100**	**$ 504,858,740**	**$ 21,803,401**	**$ 483,055,339**

June 12, 2019

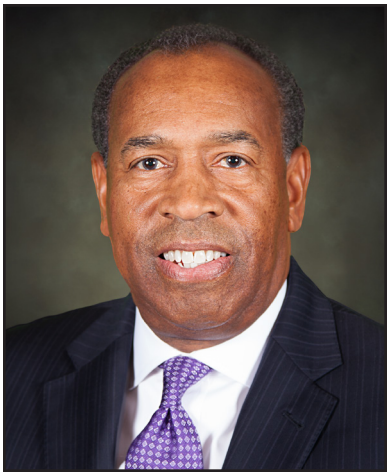
COLORADO SPRINGS SCHOOLS

D11

INTRODUCTORY SECTION

BOARD OF EDUCATION

Colorado Springs School District 11



JIM MASON, President
Term: 2017-2021

SHAWN GULLIXSON, Vice-President
Term: 2017-2021

THERESA NULL, Secretary
Term: 2015-2019

JULIE OTT, Treasurer
Term: 2017-2021

NORA BROWN, Director
Term: 2015-2019

MARY COLEMAN, Director
Term: 2017-2019

ELAINE NALESKI, Director
Term: 2015-2019

Dr. Michael J. Thomas, Superintendent of Schools

(719) 520-2001
michael.thomas@d11.org

July 16, 2019

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 2019-20, which has been developed in conformity with Colorado laws and regulations. In this document, you will find all of the relevant information as to the development of the budget under the guidance of the Board of Education.

The budget development process for the FY19/20 budget year was developed in light of a decline in enrollment in FY18/19. Although funding at the state level is higher than past years, budget challenges at the local level continue to impact school districts across Colorado. However, for District 11, a significant amount of the increase in funding was offset by the enrollment decline. District 11 was fortunate its community granted support by voting for a mill levy increase in November 2017. The District 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. This year's budget includes, but is not limited to, the following items:

- Academics: Expanding preschool and world languages, improvement structure for turnaround schools and pilot for pre-advanced placement program at two high schools
- Personnel: Raises for all three employee groups, and replace the district evaluation system
- Safety: Replace analog surveillance camera systems and radio equipment
- Operations: Replace two activity buses, address rising consumption and rates for utilities
- Communications: Media production truck

Future decisions for the District will continue to require fiscal prudence and financial responsibility, as before. Regardless of the budget situation, our students come to school each day and continue to receive our focused delivery of service. We dare to empower all students to profoundly impact our world.

Sincerely,

Dr. Michael J. Thomas
Superintendent of Schools

1115 North El Paso Street - Colorado Springs, CO 80903

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 29, 2019

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 2019-2020

We are pleased to submit to you the proposed budget for fiscal year 2019-2020 (July 1, 2019 – June 30, 2020). 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

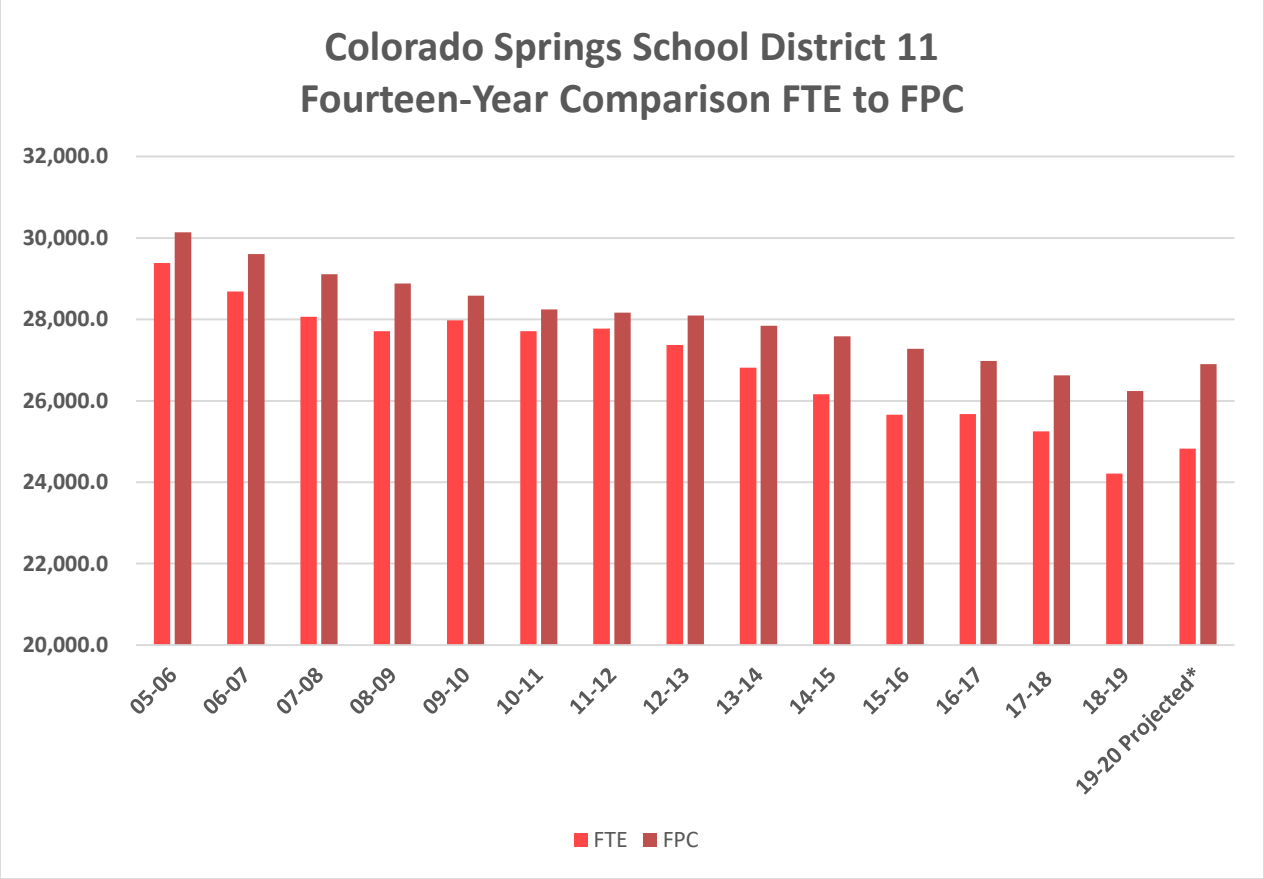
The budget development process for the FY19/20 budget year was developed in light of a severe decline in enrollment in FY18/19. Although funding at the state level is higher than past years, budget challenges at the local level continue to impact school districts across Colorado. However, for District 11, a significant amount of the increase in funding was offset by the enrollment decline. District 11 was fortunate that its community granted support by voting for a mill levy increase in November 2017. However, with another acute decline in enrollment projected for 2019-20, financing for the District continues to be a challenge. 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 state financing practices and how the District is impacted by each component of state financing. The District 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.

Each year a preliminary budget development assumptions document is presented to the Board of Education in the spring for approval prior to preparing the proposed budget. This document was closely examined by the District Accountability Committee's (DAC) budget subcommittee, which is made up of district parents, community members, and staff. The subcommittee, with approval of the DAC, makes its recommendations regarding the preliminary budget development assumptions to the Board of Education in March and makes further budgetary recommendations prior to budget adoption.

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 2019-20 fiscal year's averaging are FY15/16 through FY19/20. The difference between the FY14/15 pupil count (the year dropping off of the five-year moving average) and the FY19/20 projection (the year being added) is 1,346 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. Because of this change in the way kindergarten students are being counted, which is being

implemented retroactively for the five years included in the declining enrollment averaging, the projected FPC increased 658 pupils from FY18/19. The difference between FY18/19 FPC versus actual pupil count was 1,185 pupils. 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.



FTE = full time equivalent, FPC = funded pupil count
*19-20 projection 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 2.7 percent. That is a decrease over last year's percentage of 0.7 percentage points.

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 include an increase in general School Finance Act revenues (total program) and, of that, based on past fiscal years, is up a substantial amount from prior school years.

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 FY20 funding would be $240.2 million. The impact of the negative factor is to drop that amount by $19.4 million to $220.8 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 $256.3 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 $293.2 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 2019-2020 FTE count is estimated to be 24,823.5, which creates a formula average funded pupil count (FPC) of 26,898.7.

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

Revenue Source	Mid-Year FY18/19	Proposed FY19/20	Change Amount
Property Taxes	$ 59,853,951	$62,580,110	$2,726,159
Specific Ownership Taxes	6,847,737	6,601,428	(246,309)
State Equalization	143,399,558	151,666,162	8,266,604
Total School Finance Revenue	$210,101,246	$220,847,700	$10,746,454
Required Allocations to Charter Schools and Preschool Fund	$(21,348,676)	$(24,279,540)	$(2,930,864)
General Fund School Finance	$188,752,570	$196,568,160	$7,815,590
Other State and Local	$20,078,031	$21,496,254	$418,223
Federal	1,454,327	1,382,040	(72,287)
Net Transfers In and (Out)	37,478,268	37,853,136	374,868
Total	$247,763,196	$256,299,590	$8,536,394

School Finance Act (total program) revenue increased by just over $10.7 million dollars. This is a combination of a 2.7 percent inflation factor and a decrease in the state finance Budget Stabilization Factor (BSF) of 2.67 percent from 9.84 percent in FY19 to 7.17 percent in FY20 and funding for full-day kindergarten. This is the seventh year in a row with a forecasted drop in the BSF. The BSF reduction increased projected total program funding by just over $3.5 million.

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 almost $25.2 million of general fund revenue and the 2017 MLO generates general fund revenue of $20.8 million. Operating transfers out include transfers to the risk management fund of $3 million and the capital reserve capital projects fund of $5 million.

Expenditures

Total expenditures for the general fund are projected at $262.4 million, which is about $6.9 million less than mid-year FY18/19. The following table illustrates the expenditure adjustments included in the proposed FY19/20 budget:

Program	Mid-Year FY18/19	Proposed FY19/20	Change Amount
Instructional Programs	$158,647,433	$155,578,395	$(3,069,068)
Pupil Services	18,084,100	16,675,376	(1,408,724)
Instructional Staff Support	16,881,474	16,741,398	(140,076)
General Administration	1,746,156	1,973,844	227,688
School Administration	22,760,058	22,012,996	(747,062)
Business Administration	2,913,058	2,713,733	(199,325)
Central Services	13,414,829	11,886,143	(1,528,686)
Maintenance and Operations	26,477,856	26,424,143	(53,713)
Student Transportation Services	5,543,588	5,596,659	53,071
Other Services	1,026,288	1,039,377	13,089
Community Services	1,702,338	1,784,023	81,685
Construction Services	110,000	-	(110,000)
Total	$269,307,178	$262,426,087	$(6,881,091)

Compensation and benefit increases of $6.3 million were approved for all employee groups. Teachers received experience steps/increments, academic credits, stipend-paid activities, and a 0.7 percent increase from school finance resources. Executive professionals will receive an experience step, and a 0.7 percent recurring increase. Educational support professionals will receive an experience step, and a 0.7 percent recurring increase.

Other FY19/20 general fund expenditure additions of note are:

- $10,159 recurring funds to hire current temporary employee as permanent at the science kit center
- $20,000 of non-recurring funds to hire a temporary grant writer to assist with procuring grants
- $21,000 of non-recurring and recurring funding to update the visitor management system for safety
- $30,000 of non-recurring funds to purchase a pickup truck for media production support and safety
- $35,000 of recurring funds to replace the aging district evaluation system
- $44,750 of recurring funds to support post-secondary programming at the state level
- $92,000 of non-recurring funding to support final year of current individual student planning system
- $100,000 of non-recurring funds to purchase two activity buses, reducing dependence on outside contractors for student transportation needs
- $138,783 of recurring funds to expand the District's world language program
- $200,000 non-recurring funds to replace outdated analog surveillance camera systems and outdated radio equipment in support of staff and student safety
- $250,000 to pilot a pre-advanced placement program at two high schools
- $300,000 recurring funds for rising consumption and rates for utilities
- $500,000 of recurring funds to expand the growing preschool program
- $800,000 in recurring funding to support improvement structure for turn-around schools

On top of the general fund expenditures listed above, the capital reserve capital projects fund will be initiating numerous projects funded from 2017 MLO revenue. There is an estimated FY18-19 carryover of $17.4 million for summer projects and $14.3 million of FY19/20 new projects.

Other Budget Adjustments

With the severity of current and projected enrollment decline, 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. The Roy J. Wasson Academic Campus was restructured, which includes closing the Springs Community Night School in FY19/20. Other means employed to reduce the budget include reducing three non-instructional days for classroom aides, reducing school instructional supplies allocations and administration non-staffing budgets, restructuring student personnel coordinators and library technology technician models, adding a furlough day for top administrators, and reducing the Board of Education's individual member accounts.

Reserves and Fund Balance

The Colorado state constitution requires the District to maintain a three percent emergency reserve that is funded at $5.18 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 $1.5 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 $1.2 million non-instructional budget carryover and $2.3 million instructional budget carryover. Unassigned contingency is estimated to be $22.6 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 Ms. Jan Rennie, chair 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 FY19/20.

Respectfully submitted,

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

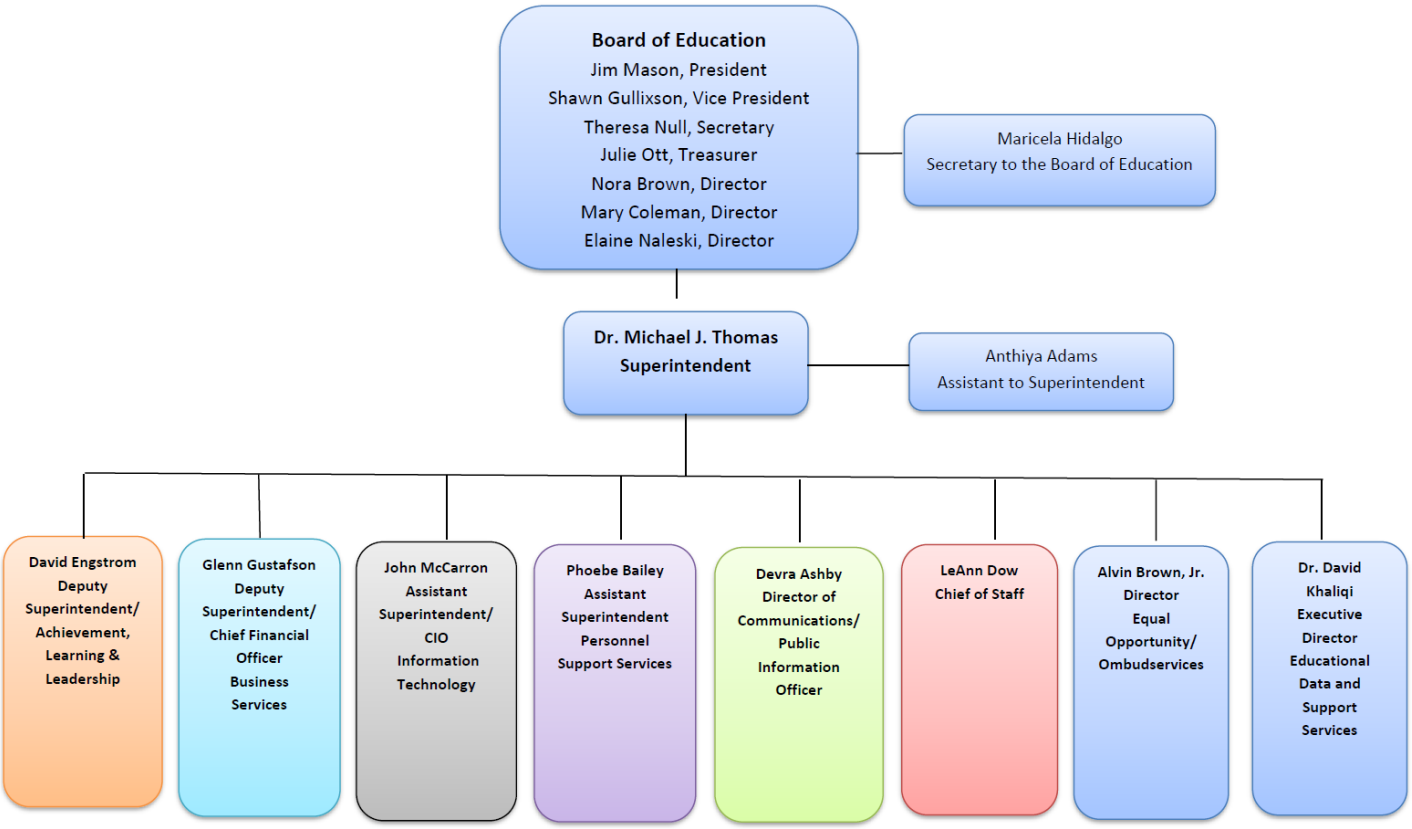
Laura S. Hronik, MBA
Executive Director of Financial Services

COLORADO SPRINGS
D11
SCHOOLS

ORGANIZATIONAL SECTION

Colorado Springs School District 11

Organizational Chart



Colorado Springs School District 11

Colorado Springs, Colorado

Profile of the School District

FY2019-2020

Board of Education

President . . . . . Jim Mason
Vice President . . . . . .Shawn Gullixson
Secretary . . . . . .Theresa Null
Treasurer . . . . . .Julie Ott
Director. . . . . .Mary Coleman
Director . . . . . Nora Brown
Director . . . . . Elaine Naleski

Executive Administrators

Superintendent of Schools . . . . . .Michael J. Thomas, Ed.D.
Chief of Staff. . . . . LeAnn Dow
  Executive Director, K-12 Schools. . . . . Sherry Kalbach
  Executive Director, K-12 Schools. . . . . Cynthia Martinez
  Executive Director, K-12 Schools. . . . . John Keane
  Executive Director, Alternative Education . . . . . 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 Instruction, Curriculum, and Student Services . . . . . .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, EDSS . . . . .David Khaliqi, PhD

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 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 may 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.

District11'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 strategic 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 and forward it to the DAC for final recommendations and review.

End of 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 district has passed two different mill levy overrides, one in 2000 and one in 2017. The proceeds are being used specifically to fund a detailed 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.

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 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 triennial basis and the results are published on the District 11 website.

Colorado Springs School District 11

Budget Development Process and Calendar

FY 2019-2020

The District's business plan and board goals 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.

2018

- **October 1** Budget modification requests for the FY18/19 mid-year budget sent to budget managers (if applicable)
- **October 26** Budget modification requests for the FY18/19 mid-year budget due to Budget Office
- **November 6** Budget modifications package due for Cabinet review
- **November 13** Budget modification package due to the DAC Budget Subcommittee for review
- **December 12** Board certifies mill levy for property tax collection in calendar year 2019
- **December** District-wide pupil projections due from the Enrollment Office

Budget Development Process

Winter 2019

- **January 2** Budget modification requests for the FY19/20 budget sent to budget managers
- **January 9** Board non-action on mid-year budget modifications to the FY18/19 adopted budget
- **January 16** Board work session on mid-year budget modifications to the FY18/19 adopted budget
- **January 23** Board action on mid-year budget modifications to the FY18/19 adopted budget
- **January 28** Budget modification requests for the FY19/20 budget due to Budget Office
- **February 1** Revised school pupil projections due
- **February 5** FY19/20 budget modifications due for Cabinet review
- **February 12** FY19/20 budget modifications and preliminary budget development assumptions due for reveiw to DAC Budget Subcommittee
- **February 15** Per-pupil allocation budgets due to school principals
- **March 8** Base budget allocation sheets due to department budget managers

Board Deliberations

Spring 2019

- **March** Human Resources Department issues school staffing allocation letters to schools
- **March 13** Board non-action on preliminary budget development assumptions
- **March 20** 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 5** Departments return base budget allocation sheets to Budget and Planning Office
- **April 10** Board action on preliminary budget development assumptions
- **April 24** June modifications requests distributed if necessary
- **May TBD** Last day of state legislative session
- **May 3** Any June modifications to the FY19/20 budget are due
- **May 17** **Projected d**elivery of proposed budget to the Board of Education (delivery no later than May 31) C.R.S. 22-44-108(1)(c)
- **May 26** Publish notice to the public that the proposed budget is available for review per C.R.S. 22-44-109(1)
- **May 29** 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 5** Board budget work session and DAC budget subcommittee annual report presentation
- **June 12** Board action for adoption of FY 19/20 budget and all resolutions C.R.S. 22-44-105(5) and C.R.S. 22-44-105(1)(d.5)

July 1, 2019 Post Uniform Budget Summary to district's website for FY19/20 C.R.S. 22-44-105(5) and C.R.S. 22-44-105(1) (d.5)

FINANCIAL SECTION

BUDGET

DEVELOPMENT

REVENUE

ASSUMPTIONS

Colorado Springs School District 11
ADOPTED BUDGET ASSUMPTIONS AND OTHER INFORMATION USED TO DEVELOP THE FY2019-2020 (FY19/20) REVENUE BUDGET

The budget development assumptions described in the following pages represent the District's current expectations regarding factors that may impact the FY19/20 revenue budget.

1. TOTAL PROGRAM FUNDING

The total program funding formula determines approximately 75.3 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 2.7 percent for FY19/20 has been added to the base funding factor for FY18/19. The increase to the base and all other formula factors is projected to provide a total per pupil increase of $222.32 that, after a state budget stabilization reduction positive adjustment of $129.59, results in a total increase of $351.91.

The following table illustrates the preliminary per pupil funding amount for FY19/20 that was used for budget development.

TOTAL PROGRAM REVENUE PER PUPIL

	FY18/19	FY19/20	Amount of Change	Percent of Change
Per pupil funding before at-risk	$8,243.08	$8,492.45	$249.37	3.03%
At-risk funding per pupil	531.64	504.95	(27.05)	(5.09%)
Total per pupil funding	$8,774.72	$8,997.04	$222.32	2.53%
State budget stabilization factor	(763.85)	(634.26)	129.59	16.97%
Adjusted per pupil funding	$8,010.87	$8,362.78	$351.91	4.39%

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 ($6,951.53)
- Cost of living (1.206)
- Size of district (1.0297)
- Personnel costs (90.50 percent)
- Non-personnel costs (9.50 percent)

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

Per Pupil Funding Formula before At-Risk Funding

((Base Funding x Cost of Living x Personnel Costs) + (Base Funding x Non-personnel Costs))
x District Size Factor =
Per Pupil Funding before At-Risk Funding

(($6,951.53 x 1.206 x 90.50%) + ($6,951.53 x 9.50%))
x 1.0297
$8,492.45

Assumptions:

- At-risk students are defined as those students with free lunch status
- Per pupil funding before at-risk is $8,492.45
- Statewide average percent of at-risk pupils is 34.77 percent
- District estimated average percent of at-risk pupils is approximately 49%
- State at-risk factor for large districts is 12.0 percent
- District at-risk factor is estimated to be 16.27 percent
- Estimated number of at-risk pupils using percent of grades 1 through 8 is 13,737.5

The assumptions for the FY19/20 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 34.77 percent, Colorado Department of Education's (CDE) estimate of assessed valuation, and the District's estimate of specific ownership tax collections for FY19/20. 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 (248 pupils) would cause actual revenues to fluctuate by as much as $414,794 for FY19/20. The District projects a student full-time equivalency (FTE) level of 24,823.5 which is a 608.5 FTE increase from the previous year's 24,215.0. 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. 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 26,898.7 for FY19/20. The total program funding revenue budget is based on the District's October 2, 2019 pupil count projection. Due to state budget economic reductions the total program funding calculation was required to be adjusted down by 7.17 percent. This state budget stabilization factor reduction (state terminology) results in a total program reduction projection of $19,380,270.

Total Program Funding Calculation and Revenue Components

	District Projection Model	State Projection Model *Information Only*
Estimated October 1 funded pupil count	26,898.7	26,968.9
Estimated per pupil revenue	$ 8,997.04	$ 8,996.19
Total program funding	$ 242,007,971	$ 242,617,911
7.17 percent state reduction	(19,380,270)	(19,425,088)
Rescission	(1,780,001)	(72,594)
Total program funding components	$ 220,847,700	$ 223,120,229
Property Taxes		
Estimated assessed valuation	$2,774,432,980	$3,022,025,766
General fund mill levy	22.556	20.740
Total property taxes*	$ 62,580,110	$ 62,676,814
Specific Ownership Taxes		
Estimated FY19/20 collections	6,601,428	6,601,428
Estimated State Equalization Total	$ 151,666,162	$ 153,841,987
program funding	$ 220,847,700	$ 223,120,229

* 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, 2019 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 FY19/20 property tax (assuming 100 percent collections), general fund specific ownership taxes received in FY18/19 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 FY19/20 budget development is based on the District's five-year averaging projection count of 26,898.7. The October 2, 2019 actual count, which is not the same as the FPC, will be certified to CDE by November 8, 2019. 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 2019 or January 2020 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, 2019 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 $8,362.78, the amount of new funding that would be received if one more student is added to the projected October 2, 2019 pupil FTE count of 24,823.5 is only $1,673. 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 13,737.5 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 $15.45 million or $1,124 per free lunch pupil.

The following table shows estimated enrollments, funded pupil counts, at-risk counts, and charter school counts for FY19/20 and certified or audited counts for previous years:

	Audited FY15/16	**Audited FY16/17**	**Audited FY17/18**	**Certified FY18/19**	**Adopted FY19/20**
At-risk grades K-12 using percent method	14,924.9	14,941.0	15,020.0	14,814.0	13,737.5
Total October 1 FTE pupil count	25,696.0	25,672.0	25,248.5	24,215.0	24,823.5
Non-charter funded pupil count	25,465.7	25,144.2	24,804.2	24,240.4	25,001.7
Charter schools funded pupil count	1,810.0	1,836.0	1,823.5	1,771.0	1,897.0
Total funded pupil count	27,275.7	26,980.2	26,627.7	26,405.4	26,898.7

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

The $2,774,432,980 assessed valuation upon which property taxes are levied and collected during calendar year 2019 is anticipated at this time to be an increase of 4.56 percent above the 2018 level of $2,653,571,140.

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 2019. In the month of May taxpayers can protest their assessed valuation. A final decision on an appeal could be as late as December 2019. Also, business personal property tax reports are not due until June 2019, 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 FY19/20 budget, the school finance general fund mill levy for property tax to be collected in 2020, exclusive of any levy for tax abatements, is anticipated to be 22.556 mills. In addition, a levy of .330 mills for tax abatement and credit recovery is anticipated to bring the total general fund levy to 22.886 mills. The general fund local property tax collection in 2020 is expected to increase by approximately $2.7 million from the 2019 tax collection (assuming a 100 percent collection rate). This increase is due to the increase in the projected assessed property valuation.

Property tax revenue for the District's fiscal year budget is actually collected in two different calendar years. The property tax revenue estimate for FY19/20 is based on the anticipated tax collections from September 2019 through August 2020. 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 FY19/20 will consist of collections for both 2018 taxes due in 2019 but paid after August 31, 2019, plus 2019 taxes due in 2020 and paid prior to September 1, 2020. 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 FY19/20 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 FY19/20. 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 FY19/20.

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 FY18/19 MID-YEAR BUDGET

In the budget document, whenever amounts are identified as FY18/19 mid-year budget it should be understood to mean the adopted FY18/19 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 FY19/20 is $7,416,000. Of the total allocation, $2,916,000 will be allocated to the risk management fund and $4,500,000, allocated to the capital reserve capital projects fund.

Capital Reserve Capital Projects Fund and Risk Management Fund Allocation History
(Total Amounts in $000s)

	Actual FY15/16	Actual FY16/17	Actual FY17/18	Mid-Year FY18/19	Adopted FY19/20
Capital reserve capital projects fund allocation					
Total amount	$5,528	$4,548	$4,564	$4,500	$4,500
Per pupil	$217	$181	$184	$182	$180
Risk management fund allocation					
Total amount	$2,504	$2,474	$2,482	$2,416	$2,916
Per pupil	$98	$98	$100	$98	$117
Non-charter funded pupil count (FPC)	25,465.7	25,144.2	24,804.3	24,634.4	25,001.7

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 $8,362.78. The number of slots approved for FY19/20 is 978 or 489 FTE. Projected funding for FY19/20 is $4,090,485.

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	$15,866,825
Mill levy override funding	4,322,230
Special education categorical	169,050
English language categorical	249,778
Gifted and talented categorical	14,902
Impact aid revenue	11,000
Total	$20,633,785

Funds Received from Charter Schools

Charter school buyback services	$604,290
Charter school administration fees	288,958
Total	$893,248

10. INTEREST EARNINGS

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

	Actual FY15/16	Actual FY16/17	Actual FY17/18	Mid-Year FY18/19	Adopted FY19/20
General fund	$72,588	$193,706	$491,200	$360,000	$500,000
Capital reserve/capital projects fund	25,886	60,006	117,801	150,000	200,000
Bond redemption fund	100,293	158,915	200,664	150,000	150,000
Risk management fund	5,928	17,436	30,640	26,065	55,400
Risk related activities fund	3,782	405,895	33,815	14,000	56,000

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 FY19/20, District 11 anticipates a small increase in reimbursement rates in effect over FY18/19.

Categorical Revenue from State Sources

	Actual FY15/16	Actual FY16/17	Actual FY17/18	Mid-Year FY18/19	Adopted FY19/20
Career and technical education	$359,896	$391,754	$794,118	$207,160	$207,160
Special education [1]	4,385,002	4,534,010	4,280,156	4,415,163	4,955,163
ELPA	393,964	361,583	318,538	575,000	575,000
Gifted and talented	260,207	257,419	245,759	285,177	285,177
Transportation	1,034,758	1,033,379	1,115,207	1,267,096	1,112,572
Total	$6,433,827	$6,578,145	$6,753,778	$6,749,596	$7,135,072

[1]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 FY16/17 the revenue was high because remaining funds from a prior year were authorized to be disbursed by the federal government.

	Actual FY15/16	Actual FY16/17	Actual FY17/18	Mid-Year FY18/19	Adopted FY19/20
Students (prior year's count)	1,610	1,454	1,655	1,517	1,517
Revenue amount	$259,291	$265,662	$251,462	$240,000	$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 FY19/20 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 FY19/20 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 FY19/20 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 $635,000, 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 FY19/20 indirect rate is 6.72 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 FY19/20.

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, 2019 beginning fund balance projections are based on the first nine months of actual revenues and expenditures and estimates of the final three months for FY18/19. Audited fund balance adjustments will be made in December 2019/January 2020 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 FY19/20 general fund projected beginning fund balance is planned as shown in the following table:

Assigned	
Instructional supply carryover	$2,300,000
Non-Instructional supply carryover	1,200,000
Strategic plan	800,000
Time sheet system	500,000
Encumbrance carryover	1,500,000
Subtotal of assigned amounts	6,300,000
Restricted	
TABOR emergency reserve	5,181,340
Multi-year obligations	135,000
Subtotal of restriction amounts	5,316,340
Unassigned	
Unanticipated revenue	150,000
Total estimated free fund balance used as a resource	25,176,987
Estimated total fund balance at June 30, 2019	$36,943,327

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 FY18/19 but are planned for completion during FY19/20. 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 FY19/20 the amount of funding for the preschool portion of the fund is $4,090,485, an increase of $713,903 from FY18/19. 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 FY19/20 will see a minimal increase over FY18/19. 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 $25 million during FY19/20 in governmental designated purpose grants, excluding unexpended carryover from prior year funding. This is a small increase from the prior fiscal year.

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 FY19/20 the estimated property tax collections are approximately $70 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.
- Performance at a biennial/triennial MLO performance review.

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.

For calendar year 2019, the District levied 6.502 mills which is expected to collect approximately $17.255 million for General Obligation (GO) bond indebtedness. The District is allowed to levy sufficient property taxes to meet the cash flow requirements of GO Bond debt service plus an allowable reserve.

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 FY19/20 will be $4,500,000.

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 $520,728 to cover the annual debt service requirements for the Adams Elementary lease Certificates of Participation and $370,000 for some capital improvement projects. In addition, the Mill Levy Override fund transfers in $9,230,000 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.

Fund	Actual FY15/16	Actual FY16/17	Actual FY17/18	Adjusted FY18/19	Adopted FY19/20
Capital reserve/projects fund	$6,139,954	$5,767,718	$7,463,311	$6,095,845	$4,657,800
Grant program support	150,979	181,235	160,251	658,015	-
Food service fund	125,100	117,000	288,531	-	-
Risk-related activities fund	-	1,000,000	-	-	-
Risk management fund	2,597,700	2,606,780	2,582,349	2,542,150	3,025,063
Total	$9,013,733	$9,672,733	$10,494,442	$9,297,010	$7,682,863

BUDGET

DEVELOPMENT

EXPENDITURE

ASSUMPTIONS

Colorado Springs School District 11
ADOPTED BUDGET ASSUMPTIONS AND OTHER INFORMATION USED TO DEVELOP THE FY2019/2020 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 2019-2020 (FY19/20).

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:

FY19/20 Chargeable Annual Costs Only

	Teachers	Education Support Professionals	Administrators and Non-Teacher Professionals	Total
Recurring	$4,015,987	$1,560,705	$661,684	$6,238,376
Non-recurring	296,683	95,375	9,000	401,058
Total	$4,312,670	$1,656,080	$1,077,860	$6,639,434

Of the $6,639,434 employee compensation increase, $376,422 is from increases in the required employer contribution to PERA. There was no increase in health insurance premiums for FY19/20.

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 20.4 percent of each employee's qualifying compensation with employees contributing 8.75 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 total medical premium and 75 percent of the employee only coverage for the vision and dental plans. Beginning in FY14/15, 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. A portion of these costs may be eligible for payment by the designated purpose grants fund, depending on an individual's length of service within the fund. In no case will more than $50,000 of post-employment benefits be charged to the designated purpose grants fund. Any amount greater than $50,000 continues to be charged to the general fund. 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 FY19/20 budget include all board of education approved staffing changes after the FY18/19 adopted budget plus approved changes for FY19/20. 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:

	Actual FY16/17	Actual FY17/18	Budget FY18/19	Adopted FY19/20
Purchased services	$4,796,836	$5,052,901	$4,802,099	$4,171,853
Supplies	3,954,392	4,030,127	5,928,197	4,073,013
Equipment	1,543,190	1,550,530	4,649,142	2,732,161
Other	269,204	288,624	234,871	1,060,593
Total expenditures	$10,563,622	$10,922,182	$15,614,309	$10,977,027
Projected carryover on July 1			2,100,000	2,300,000
Total amount	$10,563,622	$10,922,182	$17,714,309	$13,277,027

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

	Actual FY16/17	Actual FY17/18	Budget FY18/19	Adopted FY19/20
Elementary schools	$ 87.50	$ 87.50	$105.00	$105.00
Middle schools	93.00	93.00	112.00	112.00
High schools	101.00	101.00	121.00	121.00

7. BUDGET ALLOCATIONS TO SCHOOLS FOR NON-INSTRUCTIONAL SUPPLIES

	Actual FY16/17	Actual FY17/18	Budget FY18/19	Adopted FY19/20
Elementary schools	$262,340	$258,119	$308,822	$328,119
Middle schools	163,368	163,978	178,784	178,598
High schools	187,776	186,016	200,981	198,414
Other programs	25,822	25,518	42,795	63,387
Total expenditures	$639,306	$633,631	$731,382	$768,518
Carryover on July 1			1,131,986	1,200,000
Totals	$639,306	$633,631	$1,863,368	$1,968,518

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 FY19/20 budget assumes unused funds will be $2.3 million in instructional accounts and $1.2 million in non-instructional accounts.

9. UTILITY RATES

Total utility expenditures are impacted by both consumption and rate changes. The FY19/20 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.

	Actual FY16/17	Actual FY17/18	Budget FY18/19	Adopted FY19/20
Natural Gas	$1,407,478	$1,015,332	$961,586	1,095,086
Electricity	3,057,605	3,217,897	3,287,808	3,367,608
Water	950,135	1,006,267	1,000,055	1,095,890
Waste removal	137,153	136,906	130,207	151,207
Stormwater	-0-	141,827	153,736	153,736
Trash	235,000	203,142	235,000	235,000
General fund payment	$5,787,371	$5,721,370	$5,768,392	$6,098,527

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, 2018 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 FY19/20 adopted budget was prepared with an estimated unassigned general fund contingency reserve budget of $22,437,905. This amount equals 7.6 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/TABOR (Article X, Section 20 of the Colorado Constitution) requires the maintenance of an emergency reserve for FY19/20 at least equal to three percent or approximately $5 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
Assigned		
Encumbrance carryover	1,500,000	No
Strategic plan	800,000	No
Time sheet system	500,000	No
Unanticipated revenues	150,000	No
Restricted		
Multi-year obligations	135,000	Yes
TABOR reserve	5,181,340	Yes
Total assigned and restricted fund balance	$8,266,340	

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 $1,500,000 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 FY19/20 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. FY19/20 payment: Principal – $7,240,000 and Interest – $1,009,576.
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. FY19/20 payment: Principal – $120,000 and Interest – $222,750.
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. FY19/20 payment: Principal – $5,425,000 and Interest – $2,609,700.

Also included in the bond redemption fund is the debt repayment requirements for Qualified Zone Academy Bonds (QZABs) issued in May 2005 with a maturity of 15 years and an interest rate of zero percent. The amount of issue is $4,023,111 and will be paid by annual transfer of $265,142 plus interest placed in an escrow account to be used in May 2020 to pay the bonds off.

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 $117 per pupil, or $2,916,000 in total, allocation of total program funding. Another operating transfer from the General Fund of $109,063 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 MANAGEMENT

It is anticipated that the District's food service operation, which serves over 20,000 meals per day and is self-supporting, will not require any direct subsidy from the general operating fund. 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.

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 FY19/20 budget are expected to be $16,728,862. This includes an operating transfer from the general fund of $4,500,000, which is approximately equal to $180 per pupil. An additional operating transfer of $520,728 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 $9,230,000 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 FY18/19 MID-YEAR BUDGET

In the budget document, whenever amounts are identified as FY18/19 mid-year budget it should be understood to mean adopted FY18/19 budget plus or minus modifications approved by the Board of Education. This approval process takes place during a scheduled budget calendar meeting in which, at the mid-year point, modifications of the adopted FY18/19 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.
7. School buses

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, a 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
FY2019-20

	Governmental Type Funds			
	General Preschool Risk Mgmt.	Special Revenue	Debt Service	Capital Projects
Beginning Fund Balances/Net Position/Carryover	$ 39,563,669	$ 31,155,237	$ 18,026,031	$ 21,357,166
Revenues				
Local Sources - Taxes	72,866,667	70,275,891	17,343,879	1,006,000
State Sources	144,184,773	5,558,471	-	-
Federal Sources	1,382,040	27,532,558	-	-
Charter School Revenue	893,248	-	-	200,000
Charges for Services	-	2,074,049	-	-
Interest on Investments	555,400	-	150,000	200,000
Tuition & Fees	268,097	-	-	-
Other Local Revenue	3,199,550	4,902,887	-	1,072,134
Total Revenues	223,349,775	110,343,856	17,493,879	2,478,134
Other Financing Sources (Uses)				
Transfers In (Out) - Between Funds	41,141,566	(55,369,264)	-	14,250,728
	41,141,566	(55,369,264)	-	14,250,728
Total Resources Available	$ 304,055,010	$ 86,129,829	$ 35,519,910	$ 38,086,028
Expenditures				
Instruction Services	$ 159,096,143	$ 21,067,300	$ -	$ 703,000
Pupil Services	16,675,376	2,080,569	-	-
Instruction Staff Support	17,929,188	3,420,699	-	-
General Administration	1,973,844	503,217	-	-
School Administration	22,012,996	228,370	-	-
Business Administration	2,713,733	-	-	-
Central Services	18,105,283	1,791,331	-	442,791
Maintenance & Operations	26,424,143	3,871	-	1,120,493
Transportation Services	5,596,659	1,623	-	600,000
Adult & Community Education	1,784,023	251,193	-	-
Debt Service	-	-	16,629,676	3,687,329
Construction & Capital Projects	-	575,291	-	21,317,100
Food Services	-	10,745,765	-	-
Other	1,039,377	-	-	-
Total Expenditures	273,350,765	40,669,229	16,629,676	27,870,713
Funds Assigned/Unassigned/Committed/Restricted	30,704,245	45,460,600	18,890,235	10,215,316
Ending Fund Balances/ Net Position	-	-	-	-
Total Fund Uses, Reserves and, Fund Balances/Net Position	$ 304,055,010	$ 86,129,829	$ 35,519,911	$ 38,086,029
Unappropriated Fund Balance	-	-	-	-
Total Appropriation	$ 304,055,010	$ 86,129,829	$ 35,519,911	$ 38,086,029

Internal Service	Trust	Grand Total	Payments Included in Other Funds (Detail Next Page)	FY19-20 Adopted Grand Totals	%	FY18-19 Adopted Grand Totals
$ 10,671,547	$ 79,668	$ 120,853,318	$ -	$ 120,853,318	25.0%	$ 109,258,897
-	-	161,492,437	-	161,492,437	33.4%	150,873,581
-	-	149,743,244	-	149,743,244	30.9%	140,794,519
-	-	28,914,598	-	28,914,598	6.0%	26,607,129
-	-	1,093,248	-	1,093,248	0.2%	1,153,711
31,169,507	-	33,243,556	(21,803,401)	11,440,155	2.4%	2,288,619
56,000	1,264	962,664	-	962,664	0.2%	628,065
-	-	268,097	-	268,097	0.1%	314,677
-	10,000	9,184,571	-	9,184,571	1.9%	8,423,446
31,225,507	11,264	384,902,415	(21,803,401)	363,099,014	75.0%	331,083,747
(23,030)	-	-	-	-	0.0%	1
(23,030)	-	-	-	-	0.0%	1
$ 41,874,024	$ 90,932	$ 505,755,733	$ (21,803,401)	$ 483,952,332	100.0%	$ 440,342,645
$ -	$ -	$ 180,866,443	$ -	$ 180,866,443	37.4%	$ 174,074,252
-	90,932	18,846,877	-	18,846,877	3.9%	23,399,367
-	-	21,349,887	-	21,349,887	4.4%	18,099,160
-	-	2,477,061	-	2,477,061	0.5%	1,994,185
-	-	22,241,366	-	22,241,366	4.6%	22,760,058
-	-	2,713,733	-	2,713,733	0.6%	3,181,158
31,852,631	-	52,192,036	(21,803,401)	30,388,635	6.3%	18,556,939
-	-	27,548,507	-	27,548,507	5.7%	30,334,364
-	-	6,198,282	-	6,198,282	1.3%	5,913,588
-	-	2,035,216	-	2,035,216	0.4%	1,702,338
-	-	20,317,005	-	20,317,005	4.2%	20,789,265
-	-	21,892,391	-	21,892,391	4.5%	14,712,826
-	-	10,745,765	-	10,745,765	2.2%	11,471,674
-	-	1,039,377	-	1,039,377	0.2%	8,476,288
31,852,631	90,932	390,463,946	(21,803,401)	368,660,545	76.2%	355,465,462
-	-	105,270,396	-	105,270,396	21.8%	32,350,398
10,021,392	-	10,021,392	-	10,021,392	2.1%	52,526,785
$ 41,874,023	$ 90,932	$ 505,755,734	$ (21,803,401)	$ 483,952,333	100.0%	$ 440,342,645
758,507	-	758,507	-	758,507	0.2%	1,168,644
$ 41,115,516	$ 90,932	$ 504,997,227	$ (21,803,401)	$ 483,193,826		$ 439,174,001

Colorado Springs School District 11
Summary of Transactions Between Funds
FY19-20 Adopted Budget

From	To	Description	Budget Amount
Transactions Between Funds			
User-Charges:			
All Employees	Risk-Related Activities Fund	Insurance Coverage	$ 19,341,021
All Funds	Production Printing Fund	Print Services	2,462,380
Total User-Charges			$ 21,803,401
Revenue Offsets:			
General Fund State Equalization Allocations:			
General Fund - Total			$ 151,666,162
Less to:			
Preschool Fund			4,090,485
Charter Schools			15,866,825
Net State Equalization to General Fund			$ 131,708,852
General Fund State Categorical Allocations:			
General Fund - Vocational Education			207,160
General Fund - Special Education			4,955,163
Less to Charters			(169,050)
General Fund - English Language Proficiency			998,837
Less to Charters			(249,778)
General Fund - Gifted & Talented			285,177
Less to Charters			(14,902)
General Fund - Transportation			1,112,572
Net State Categoricals to General Fund			$ 7,125,179
Preschool Fund State Equalization Allocations:			
Preschool Fund - Total			$ 4,090,485
Net State Equalization to Preschool Fund			$ 4,090,485
Transfers:			
General Fund	Capital Reserve Fund	Annual Allocation	4,500,000
General Fund	Capital Reserve Fund	ES Renovation	520,728
General Fund	Risk Management Fund	Annual Allocation	2,916,000
General Fund	Risk Management Fund	Food Service Insurance	109,063
General Fund	Preschool Fund	Cover Additional Aides Reimburse FY17 Copier Purchase	157,800
Print Production Fund	General Fund	First of Five	80,000
2000 Mill Levy Override Fund	General Fund		25,158,272
2000 Mill Levy Override Fund	Food Service Fund		90,000
2017 Mill Levy Override Fund	General Fund		20,818,455
2017 Mill Levy Override Fund	Capital Reserve Fund	Capital Projects	9,230,000
2017 Mill Levy Override Fund	Risk Related Activities Fund		7,448
2017 Mill Levy Override Fund	Print Production Fund		49,522
2017 Mill Levy Override Fund	Food Service Fund		489,008
2017 Mill Levy Override Fund	Preschool Fund		100,934
2017 Mill Levy Override Fund	Risk Management Fund		4,633
Total Transfers			$ 64,231,863

GOVERNMENTAL FUND TYPES

These are the funds through which most governmental functions typically are financed. The funds included in this category are:

General Fund

General Fund
Risk Management Fund
Preschool Program Fund

Special Revenue Funds

Food Service Fund
Designated Purpose Grants Fund
Pupil Activity Fund
Other Special Revenue Fund
Mill Levy Override Fund

Debt Service Fund

Bond Redemption Fund

Capital Projects Fund

Capital Reserve Capital Projects Fund

GENERAL FUND

The General Fund is used to account for all transactions of the District not required or by sound financial management to be accounted for in another fund. This fund accounts for the District's ordinary operations financed primarily from property taxes and state aid. It is the most significant fund in relation to the District's overall operations.

Colorado Springs School District 11

GENERAL FUND SUMMARY

Combining Schedule of Revenues, Expenditures by Program and Fund Balance

FY2019-20

	Combined General Funds			Combining General Funds Adopted FY19-20			
	FY2016-17 Actual	FY2017-18 Actual	FY2018-19 Mid-Year	10 General Fund	18 Risk Management Fund	19 Preschool Program Fund	Total General Fund Funds
Beginning Unassigned & Other Fund Balance Available							
Unassigned Fund Balance	$ 17,871,539	$ 17,847,770	$ 20,574,393	$ 18,574,393	$ 2,364,108	$ 243,734	$ 21,182,235
Other Fund Balance	11,601,927	14,506,921	21,568,467	18,368,934	12,500	-	18,381,434
Total Beginning Fund Balance	**29,473,466**	**32,354,691**	**42,142,860**	**36,943,327**	**2,376,608**	**243,734**	**39,563,669**
Revenues							
Local Revenue	76,840,625	79,172,172	74,950,165	76,470,126	757,436	-	77,227,562
State Revenue	140,623,813	145,349,077	148,350,988	156,394,843	-	4,090,485	160,485,328
Federal Revenue	2,174,854	1,732,341	1,454,327	1,382,040	-	-	1,382,040
Total Revenues	**219,639,292**	**226,253,590**	**224,755,480**	**234,247,009**	**757,436**	**4,090,485**	**239,094,930**
Other Financing Sources (Uses)							
Investment Income	211,142	521,841	386,065	500,000	55,400	-	555,400
Transfers In (Out)							
Capital Reserve Capital Projects Fund	(5,767,718)	(7,463,311)	(6,095,845)	(5,020,728)	-	-	(5,020,728)
Food Service Fund	(117,000)	(288,531)	-	-	-	-	-
Designated Grant Fund	(181,236)	(160,251)	(658,015)	-	-	-	-
Risk Management Fund	-	-		(3,025,063)	3,025,063	-	-
Preschool Fund	-	-		(157,800)	-	157,800	-
2000 Mill Levy Override Fund	26,431,323	26,581,342	26,808,822	25,158,272	-	-	25,158,272
2017 Mill Levy Override Fund	-	13,921,000	20,024,022	20,818,455	4,633	100,934	20,924,022
Risk-Related Activities Fund	(1,000,000)	-	-	-	-	-	-
Production Printing Fund	(400,000)	80,000	80,000	80,000	-	-	80,000
Charter Schools	(14,186,515)	(18,918,340)	(14,083,594)	(16,300,555)	-	-	(16,300,555)
Total Other Financing Sources (Uses)	**4,989,996**	**14,273,750**	**26,461,455**	**22,052,581**	**3,085,096**	**258,734**	**25,396,411**
Total Revenues & Other Financing Sources (Uses)	**224,629,288**	**240,527,340**	**251,216,935**	**256,299,590**	**3,842,532**	**4,349,219**	**264,491,341**
Total Resources Available	**254,102,754**	**272,882,031**	**293,359,795**	**293,242,917**	**6,219,140**	**4,592,953**	**304,055,010**
Expenditures							
Instruction Services	131,925,522	142,240,062	161,628,361	155,690,980	-	3,405,163	159,096,143
Pupil Services	12,008,377	13,044,858	18,084,100	16,675,376	-	-	16,675,376
Instruction Staff Support	14,222,441	15,471,431	17,854,796	16,741,398	-	811,290	17,552,688
General Administration	1,486,448	1,505,858	1,746,156	1,973,844	-	-	1,973,844
School Administration	18,433,451	20,072,612	22,760,058	22,012,996	-	-	22,012,996
Business Administration	2,298,638	2,409,369	2,913,058	2,713,733	-	-	2,713,733
Central Services	11,390,326	11,724,069	19,365,253	11,886,143	5,180,321	-	17,066,464
Maintenance & Operations	23,321,768	24,756,111	26,477,856	26,424,143	-	-	26,424,143
Transportation Services	4,595,490	5,020,170	5,543,588	5,596,659	-	-	5,596,659
Other Services	1,128,874	1,261,564	1,026,288	1,039,377	-	-	1,039,377
Community Services	936,728	1,052,001	1,702,338	1,784,023	-	-	1,784,023
Construction Services	-	-	110,000	-	-	-	-
Total Expenditures	**221,748,063**	**238,558,105**	**279,211,852**	**262,538,672**	**5,180,321**	**4,216,453**	**271,935,446**
Fund Balances:							
Restricted - TABOR	-	-	5,181,340	5,181,340	-	-	5,181,340
Restricted MYO	-	-	250,000	135,000	-	-	135,000
Assigned Risk Management	-	-	-	-	1,038,819	-	1,038,819
Assigned Preschool	-	-	-	-	-	376,500	376,500
Assigned Encumbrance Carryover	-	-	1,000,000	1,500,000	-	-	1,500,000
Assigned for Strategic Plan	-	-	-	800,000	-	-	800,000
Assigned for Time Sheet System	-	-	-	500,000	-	-	500,000
Unassigned Contingency	-	-	10,943,186	22,437,905	-	-	22,437,905
Unassigned - Unanticipated	-	-	150,000	150,000	-	-	150,000
Total Fund Balance	**-**	**-**	**17,524,526**	**30,704,245**	**1,038,819**	**376,500**	**32,119,564**
Total Expenditures & Fund Balance	**-**	**-**	**-**	**293,242,917**	**6,219,140**	**4,592,953**	**304,055,010**
Fund Balances, End of Year	**32,354,691**	**34,323,926**	**(3,376,583)**	**-**	**-**	**-**	**-**
Total Appropriation			**296,736,378**	**293,242,917**	**6,219,140**	**4,592,953**	**304,055,010**

Colorado Springs School District 11
GENERAL FUND (Preschool & Risk Mgmt. Funds not Included)
Schedule of Revenues, Expenditures, Fund Balance and Reserves
FY2019-20

	Actual			Budget		
	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Mid-Year	Change	2019-20 Adopted
Beginning Unassigned & Other Fund Balance Available						
Unassigned Fund Balance (GAAP Basis)	$ 16,580,736	$ 15,849,355	$ 17,847,770	$ 20,574,393	$ (2,000,000)	$ 18,574,393
Other Fund Balance (GAAP Basis)	10,513,378	11,589,427	11,589,427	10,675,181	(125,181)	10,550,000
Fund Balance (GAAP Basis)	27,094,114	27,438,782	29,437,197	31,249,574	(2,125,181)	29,124,393
Budgetary Basis Adjustments:						
Less:						
Nonspendable - Inventory	-	-	-	(497,066)	-	(497,066)
Add:						
Unfunded Accrued Salaries & Benefits	-	-	-	8,316,000	-	8,316,000
Total Beginning Fund Balance	27,094,114	27,438,782	29,437,197	39,068,508	(2,125,181)	36,943,327
Revenues						
Local Revenue	$ 72,141,094	$ 72,836,044	$ 74,703,247	$ 74,563,207	$ 2,406,919	$ 76,970,126
State Revenue	125,978,477	126,437,263	127,643,206	134,267,394	5,826,894	140,094,288
Federal Revenue	2,074,881	2,174,854	1,721,096	1,454,327	(72,287)	1,382,040
Total Revenues	200,194,452	201,448,161	204,067,549	210,284,928	8,161,526	218,446,454
Other Financing Sources (Uses)						
Transfers In (Out)						
2000 Mill Levy Override Fund	26,707,976	26,431,323	26,581,342	26,808,822	(1,650,550)	25,158,272
2017 Mill Levy Override Fund	-	-	13,817,442	19,918,455	900,000	20,818,455
Risk Mgmt Fund	(2,597,700)	(2,606,780)	(2,582,349)	(2,542,149)	(482,914)	(3,025,063)
Preschool Fund	-	-	-	(33,000)	(124,800)	(157,800)
Capital Reserve Fund	(6,139,954)	(5,767,718)	(7,463,311)	(6,095,845)	1,075,117	(5,020,728)
Food Service Fund	(125,100)	(117,000)	(288,531)	-	-	-
Risk-Related Activities Fund	-	(1,000,000)	-	-	-	-
Production Printing Fund	-	(400,000)	80,000	80,000	-	80,000
Designated Grant Fund	(150,980)	(181,235)	(160,251)	(658,015)	658,015	-
Total Other Financing Sources (Uses)	17,694,242	16,358,590	29,984,342	37,478,268	374,868	37,853,136
Total Resources Available	244,982,808	245,245,533	263,489,088	286,831,704	6,411,213	293,242,917
Expenditures						
Instruction Services	131,680,459	129,428,524	139,560,562	158,647,433	(2,956,453)	155,690,980
Pupil Services	11,743,130	12,008,376	13,044,857	18,084,100	(1,408,724)	16,675,376
Instruction Staff Support	13,772,865	13,631,993	14,844,851	16,881,474	(140,076)	16,741,398
General Administration	1,348,293	1,486,448	1,505,860	1,746,156	227,688	1,973,844
School Administration	18,879,087	18,433,451	20,072,612	22,760,058	(747,062)	22,012,996
Business Administration	2,324,547	2,298,638	2,409,369	2,913,058	(199,325)	2,713,733
Central Services	9,644,648	9,538,647	10,148,781	13,414,829	(1,528,686)	11,886,143
Maintenance & Operations	22,478,772	22,321,462	23,378,235	26,477,856	(53,713)	26,424,143
Transportation Services	4,047,745	4,595,491	4,960,823	5,543,588	53,071	5,596,659
Other Services	706,144	1,128,874	991,283	1,026,288	13,089	1,039,377
Community Services	912,130	936,729	1,052,000	1,702,338	81,685	1,784,023
Construction Services	6,206	-	270,281	110,000	(110,000)	-
Total Expenditures	217,544,026	215,808,633	232,239,514	269,307,178	(6,768,506)	262,538,672
Fund Balances						
Restricted - TABOR Reserve	-	-	-	5,181,340	-	5,181,340
Restricted - MYO	-	-	-	250,000	(115,000)	135,000
Assigned - Strategic Plan	-	-	-	-	800,000	800,000
Assigned - Time Sheet System	-	-	-	-	500,000	500,000
Assigned Encumbrances C/O	-	-	-	1,000,000	500,000	1,500,000
Unassigned - Contingency	-	-	-	10,943,186	11,494,719	22,437,905
Unassigned - Unanticipated	-	-	-	150,000	-	150,000
Total Fund Balances	-	-	-	17,524,526	13,179,719	30,704,245
Total Expenditures & Fund Balances				286,831,704	6,411,213	293,242,917
Fund Balances, End of Year	$ 27,438,782	$ 29,436,900	$ 31,249,574	$ -	$ -	$ -
Total Appropriation				**$ 286,831,704**	**$ 6,411,213**	**$ 293,242,917**

Colorado Springs School District 11
GENERAL FUND (Preschool & Risk Mgmt. Funds not Included)
Schedule of Revenues, Expenditures, Fund Balance and Reserves - Identified Recurring & Non-Recurring
FY2019-20

	Budget			MLO Funded		FY19/20
	Recurring	Non-Recurring	Sub-Total	Recurring	Non-Recurring	Grand Total
Beginning Unassigned & Other Fund Balance Available						
Unassigned Fund Balance (GAAP Basis)	$ -	$ 17,508,053	$ 17,508,053	$ -	$ -	$ 17,508,053
Other Fund Balance (GAAP Basis):						
Instructional supply carryover	-	2,300,000	2,300,000	-	-	2,300,000
Assigned Strategic Plan	-	800,000	800,000	-	-	800,000
Assigned Time Sheet System	-	500,000	500,000	-	-	500,000
Non-instructional supply carryover	-	1,200,000	1,200,000	-	-	1,200,000
Assigned Encumbrance carryover	-	1,500,000	1,500,000	-	-	1,500,000
Restricted for multi-year obligations	-	135,000	135,000	-	-	135,000
Restricted TABOR Reserve	-	5,181,340	5,181,340	-	-	5,181,340
Fund Balance (GAAP Basis)	-	29,124,393	29,124,393	-	-	29,124,393
Budgetary Basis Adjustments:						
Less:						
Nonspendable - Inventory	-	(497,066)	(497,066)	-	-	(497,066)
Add:			-			
Unfunded Accrued Salaries & Benefits	-	8,316,000	8,316,000	-	-	8,316,000
Total Beginning Fund Balance	-	36,943,327	36,943,327	-	-	36,943,327
Revenues						
Local Revenue	$ 81,292,356	$ -	$ 81,292,356	$ (4,322,230)	$ -	$ 76,970,126
State Revenue	140,094,288	-	140,094,288	-	-	140,094,288
Federal Revenue	1,382,040	-	1,382,040	-	-	1,382,040
Total Revenues	222,768,684	-	222,768,684	(4,322,230)	-	218,446,454
Other Financing Sources (Uses)						
Transfers In (Out)						
2000 Mill Levy Override Fund	-	-	-	25,158,272	-	25,158,272
2017 Mill Levy Override Fund	-	-	-	20,818,455	-	20,818,455
Risk Mgmt Fund Fund	(3,025,063)	-	(3,025,063)	-	-	(3,025,063)
Capital Reserve Fund	(5,020,728)	-	(5,020,728)	-	-	(5,020,728)
Preschool Fund	(157,800)	-	(157,800)	-	-	(157,800)
Production Printing Fund	80,000	-	80,000	-	-	80,000
Designated Grant Fund	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(8,123,591)	-	(8,123,591)	45,976,727	-	37,853,136
Total Resources Available	214,645,093	36,943,327	251,588,420	41,654,497	-	293,242,917
Expenditures						
Instruction Services	126,359,650	4,493,358	130,853,008	24,837,972	-	155,690,980
Pupil Services	13,495,807	-	13,495,807	3,179,569	-	16,675,376
Instruction Staff Support	13,020,802	30,000	13,050,802	3,690,596	-	16,741,398
General Administration	1,815,860	109,000	1,924,860	48,984	-	1,973,844
School Administration	19,665,745	1,200,000	20,865,745	1,147,251	-	22,012,996
Business Administration	2,592,049		2,592,049	121,684	-	2,713,733
Central Services	6,850,062	20,000	6,870,062	5,016,081	-	11,886,143
Maintenance & Operations	23,786,279	462,000	24,248,279	2,175,864	-	26,424,143
Transportation Services	4,667,031	100,000	4,767,031	829,628	-	5,596,659
Other Services	990,393	-	990,393	48,984	-	1,039,377
Community Services	1,226,139	-	1,226,139	557,884	-	1,784,023
Total Expenditures	214,469,817	6,414,358	220,884,175	41,654,497	-	262,538,672
Fund Balances						
Restricted - TABOR	-	5,181,340	5,181,340	-	-	5,181,340
Restricted - MYO	-	135,000	135,000	-	-	135,000
Assigned Encumbrances C/O	-	1,500,000	1,500,000	-	-	1,500,000
Assigned for Strategic Plan	-	800,000	800,000	-	-	800,000
Assigned for Time Sheet System	-	500,000	500,000	-	-	500,000
Unassigned - Unanticipated	-	150,000	150,000	-	-	150,000
Unassigned	-	22,437,905	22,437,905	-	-	22,437,905
Total Fund Balances	-	30,704,245	30,704,245	-	-	30,704,245
Total Expenditures & Fund Balances	$ 214,469,817	$ 37,118,603	$ 251,588,420	$ 41,654,497	$ -	$ 293,242,917
Fund Balances, End of Year						
Total Appropriation			**$ 251,588,420**	**$ 41,654,497**	**$ -**	**$ 293,242,917**

Colorado Springs School District 11
GENERAL FUND (Preschool & Risk Mgmt. Funds not Included)
Schedule of Revenues and Fund Balance
Adopted - FY2019-20

	Actual Revenues			Budget			
				Mid-Year		Adopted	
DESCRIPTION	FY2015-16	FY2016-17	FY2017-18	FY2018-19	Change	FY2019-20	
Beginning Fund Balance							
Unassigned Fund Balance (GAAP Basis)	$ 14,360,783	$ 14,561,730	$ 17,847,770	**$ 20,574,393**	**$ (2,000,000)**	**$ 18,574,393**	
Other Fund Balance (GAAP Basis)	12,733,330	12,877,052	11,589,427	**10,675,181**	**(125,181)**	**10,550,000**	
Fund Balance (GAAP Basis)	27,094,113	27,438,782	29,437,197	**31,249,574**	**(2,125,181)**	**29,124,393**	
Budgetary Basis Adjustments:							
Add/Subtract Unrealized Investment Loss (Gain)	-	-	-	**-**	**-**	**-**	
Nonspendable - Inventory	-	-	-	**(497,066)**	**-**	**(497,066)**	
Unfunded Accrued Salaries & Benefits	-	-	-	**8,316,000**	**-**	**8,316,000**	
Total Fund Balance	27,094,113	27,438,782	29,437,197	**39,068,508**	**(2,125,181)**	**36,943,327**	
1110 Property Taxes Current	$ 58,286,943	$ 57,897,141	$ 60,268,530	**$ 59,853,951**	**2,726,159**	**$ 62,580,110**	1
1110 Property Taxes Abatement Levy	-	-	-	**876,072**	**-**	**876,072**	
1110 Property Taxes Uncollectible	-	-	-	**(976,405)**	**-**	**(976,405)**	
1110 2000 MLO to Charter Schools	(712,051)	(712,051)	(1,494,554)	**(1,457,319)**	**-**	**(1,457,319)**	
1110 2017 MLO to Charter Schools	-	-	(2,815,836)	**(2,864,911)**	**-**	**(2,864,911)**	
1140 Property Taxes Delinquent	134,689	171,631	155,369	**160,000**	**-**	**160,000**	
1141 Property Taxes Abatement Refunds	(235,181)	(358,775)	(422,704)	**(377,574)**	**-**	**(377,574)**	
Total Property Tax Revenue	57,474,400	56,997,946	55,690,805	**55,213,814**	**2,726,159**	**57,939,973**	
1120 Specific Ownership Tax Collected in Prior Year	6,351,692	6,678,200	7,300,889	**6,847,737**	**(246,309)**	**6,601,428**	1
1120 Specific Ownership Tax Adjustment from Prior Year	(380,849)	(256,514)	219,026	**(200,306)**	**-**	**(200,306)**	
1120 Specific Ownership Other Funds	4,523,564	5,287,286	7,180,982	**8,765,600**	**(240,028)**	**8,525,572**	
1310 Tuition - Early College	-	16,427	-	**-**	**-**	**-**	
1311 Tuition - Digital School	-	19,600	18,360	**20,000**	**(10,000)**	**10,000**	
1311 Tuition Summer Literacy	46,515	28,770	29,987	**22,000**	**-**	**22,000**	
1313 Tuition - Adult	37,831	35,490	34,465	**37,000**	**-**	**37,000**	
1314 Montessori Tuition	154,593	142,289	140,873	**142,677**	**21,420**	**164,097**	
1323 Tuition from Excess Costs	88,008	77,107	45,557	**33,000**	**2,000**	**35,000**	
1510 Investment Interest	72,588	193,705	491,200	**360,000**	**140,000**	**500,000**	
1710 Gate Receipts	124,320	120,824	112,942	**85,000**	**(5,000)**	**80,000**	
1740 Athletic Fees	227,361	218,250	214,254	**190,000**	**(50,000)**	**140,000**	
1831 Tesla Day Care Revenue	169,993	190,502	186,938	**170,000**	**14,590**	**184,590**	
1900 Instructional Event Fees (Intramurals, science & art)	13,980	9,441	12,957	**12,865**	**-**	**12,865**	
1900- Misc Revenue-CSEA Sal/Bene	4,122	5,364	9,742	**5,000**	**-**	**5,000**	
1900 Vehicle Operation services	119,650	83,524	92,790	**85,000**	**-**	**85,000**	
1900 Vehicle Services	5,095	2,296	2,610	**3,000**	**-**	**3,000**	
1910 Facility Rental Revenue	605,267	636,863	664,180	**635,000**	**-**	**635,000**	
1911 Child Care Facility Rental	122,957	116,264	109,394	**116,701**	**(1)**	**116,700**	
1912 Wireless Tower Rent	89,094	69,180	81,257	**69,000**	**61,382**	**130,382**	
1920 Donations and Gifts	30,176	11,673	78,097	**11,800**	**-**	**11,800**	
1935 Sale of Equipment	24,040	5,901	34,396	**8,000**	**-**	**8,000**	
1940 Instructional Materials Fees	2,550	200	200	**2,500**	**-**	**2,500**	
1954 Charter School Services Buyback Services	530,155	638,950	610,208	**576,512**	**27,778**	**604,290**	
19541 Charter School Administration Fee	273,301	247,264	252,714	**268,958**	**20,000**	**288,958**	
1959 Reimbursement Crossing Guards Program	157,838	172,187	172,187	**172,990**	**(802)**	**172,188**	
1960 High School Parking Fees	25,314	32,312	25,922	**32,000**	**-**	**32,000**	
1971/1972 Overhead & Indirect Cost Revenue	871,302	682,781	555,597	**457,153**	**78,961**	**536,114**	
1980 Advertising Revenue	18,959	10,463	8,270	**3,400**	**2,600**	**6,000**	
1990 Revenue Miscellaneous Other	276,409	239,855	237,924	**58,800**	**-**	**58,800**	
1990 Revenue Miscellaneous E-Rate Reimbursement	-	-	-	**102,006**	**(102,006)**	**-**	
1990 GED Testing	5,984	5,446	6,501	**6,000**	**1,175**	**7,175**	
1991 Revenue - Staff Development In-service	74,520	116,198	82,023	**100,000**	**(35,000)**	**65,000**	
1994 Revenue - Rebates	365	-	-	**-**	**-**	**-**	
1999 Unanticipated Revenues	-	-	-	**150,000**	**-**	**150,000**	
Total Local Revenue Sources	72,141,094	72,836,044	74,703,247	**74,563,207**	**2,406,919**	**76,970,126**	

Colorado Springs School District 11
GENERAL FUND (Preschool & Risk Mgmt. Funds not Included)
Schedule of Revenues and Fund Balance
Adopted - FY2019-20

	Actual Revenues			Budget			
DESCRIPTION	FY2015-16	FY2016-17	FY2017-18	Mid-Year FY2018-19	Change	Adopted FY2019-20	
3110 State Equalization	133,686,541	134,173,523	135,211,361	**143,399,558**	**8,266,604**	**151,666,162**	1
3111 State Equalization - CPKP Hold Harmless 3115 At-	548,542	558,140	574,894	**545,000**	**-**	**545,000**	
Risk Supplemental Overpay	375,588	379,227	321,462	**478,257**	**-**	**478,257**	
Less allocation to:							
3141 Preschool Fund - Preschool Program	(3,050,012)	(3,104,721)	(3,109,166)	**(3,376,582)**	**(713,903)**	**(4,090,485)**	
Charter Schools - Total Program	(13,480,989)	(13,589,196)	(13,872,708)	**(13,447,916)**	**(2,418,909)**	**(15,866,825)**	
Charter Schools - CPKP Full-day Kindergarten	(196,928)	(188,986)	(201,948)	**(201,948)**	**201,948**	**-**	
3120 Vocational Education	359,896	391,754	794,118	**207,160**	**-**	**207,160**	
3130 Special Education	4,385,002	4,534,010	4,486,575	**4,415,163**	**540,000**	**4,955,163**	
3130 Special Education - to Charter Schools	(249,966)	(227,359)	(206,419)	**(169,050)**	**-**	**(169,050)**	
3139 English Language Proficiency Professional Dev.	586,268	519,687	577,524	**575,000**	**-**	**575,000**	
3140 English Language Proficiency	393,964	361,583	423,837	**423,837**	**-**	**423,837**	
3140 English Language Proficiency - to Charter Schools	(131,244)	(115,067)	(249,778)	**(249,778)**	**-**	**(249,778)**	
3150 Gifted & Talented	260,207	257,419	259,173	**285,177**	**-**	**285,177**	
3150 Gifted & Talented - to Charter Schools	(14,947)	(14,801)	(13,414)	**(14,902)**	**-**	**(14,902)**	
3160 State Transportation	1,034,758	1,033,379	1,115,207	**1,112,572**	**-**	**1,112,572**	
3206 READ Act	1,380,554	1,321,423	1,260,862	**-**	**-**	**-**	2
3206 READ Act - to Charter Schools	(120,482)	(51,106)	(52,438)	**-**	**-**	**-**	2
3210 State Equalization Audit Adjustment	-	-	-	**(18,970)**	**18,970**	**-**	
3235 Additional At-Risk Funding	211,725	231,794	237,180	**237,000**	**-**	**237,000**	
3237 Career Success Pilot Program	-	-	86,884	**157,827**	**(157,827)**	**-**	
3260 State Transportation Audit Adjustment	-	(33,440)	-	**(90,011)**	**90,011**	**-**	
Total State Revenue Sources	125,978,477	126,437,263	127,643,206	**134,267,394**	**5,826,894**	**140,094,288**	
4000 Junior ROTC	230,164	267,878	222,890	**229,600**	**-**	**229,600**	
4041 Unrestricted Federal Impact Aid	180,000	265,662	197,048	**240,000**	**(40,000)**	**200,000**	
4041 Unrestricted Federal Impact Aid - to Charter Schools	(11,559)	(12,014)	(11,245)	**(6,713)**	**(4,287)**	**(11,000)**	
4041 Restricted Federal Impact Aid	79,291	28,627	65,659	**-**	**-**	**-**	
9003 Medicaid Reimbursement	1,596,985	1,624,701	1,246,744	**963,440**	**-**	**963,440**	
7558 DOD - Children with Severe Disabilities	-	-	-	**28,000**	**(28,000)**	**-**	
Total Federal Revenue Sources	2,074,881	2,174,854	1,721,096	**1,454,327**	**(72,287)**	**1,382,040**	
Total Revenues	200,194,452	201,448,161	204,067,549	**210,284,928**	**8,161,526**	**218,446,454**	
Non-Operating Revenues - Transfers In (Out)							
Risk Management Fund - Transfer (Out)	(2,504,198)	(2,501,207)	(2,475,008)	**(2,416,000)**	**(500,000)**	**(2,916,000)**	
Risk Management Fund for FNS Insurance- Trnsfr (Out)	(93,502)	(105,573)	(107,341)	**(126,149)**	**17,086**	**(109,063)**	
Preschool Fund - Transfer (Out)	-	-	-	**(33,000)**	**(124,800)**	**(157,800)**	
Capital Reserve Fund - Transfer (Out)	(5,527,954)	(4,847,453)	(4,549,300)	**(4,500,000)**	**-**	**(4,500,000)**	
Capital Reserve Fund - Energy Lease	(612,000)	(630,460)	(649,200)	**(457,008)**	**457,008**	**-**	
Capital Reserve Fund - ES Renovation COP's	-	(289,805)	(521,811)	**(518,837)**	**(1,891)**	**(520,728)**	
Capital Reserve Fund - Non-recurring	-	-	(1,743,000)	**(620,000)**	**620,000**	**-**	
Food Service Fund - Transfer (Out)	(125,100)	(117,000)	(288,531)	**-**	**-**	**-**	
Production Printing Fund - Transfer In (Out)	-	(400,000)	80,000	**80,000**	**-**	**80,000**	
Risk-Related Funds - Transfer (Out)	-	(1,000,000)	-	**-**	**-**	**-**	
Designated Grant Fund - Transfer (Out)	(150,979)	(181,235)	(160,251)	**(658,015)**	**658,015**	**-**	
2000 Mill Levy Override Fund - Recurring	26,707,976	26,431,323	26,581,342	**26,808,822**	**(1,650,550)**	**25,158,272**	
2017 Mill Levy Override Fund - Recurring	-	-	13,817,442	**19,918,455**	**900,000**	**20,818,455**	
Total Non-Operating Revenues	17,694,243	16,358,590	29,984,342	**37,478,268**	**374,868**	**37,853,136**	
Total Resources	244,982,808	245,245,533	263,489,088	**$286,831,704**	**$6,411,213**	**293,242,917**	

Footnotes:

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

$198,325,176	$198,748,864	$202,780,780	$210,101,246	$10,746,454	$220,847,700	1

2. READ Act revenues and expenditures moved to Designated Purpose Grants Fund

GENERAL FUND (Excludes Preschool & Risk Mgmt. Fund)
FUND BALANCE AND OTHER NON-RECURRING
FINANCING SOURCES AND THEIR USES
FY2019-20 ADOPTED BUDGET

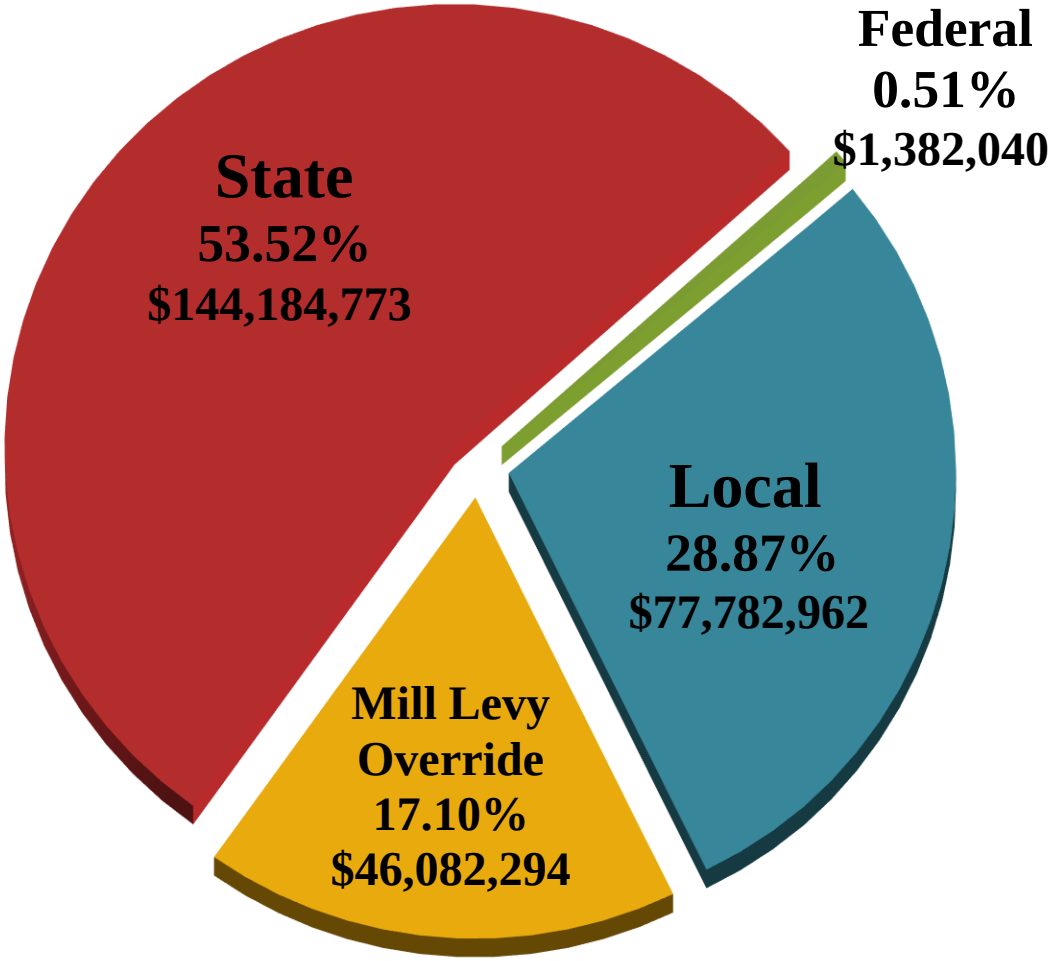
DESCRIPTION	FY2015-16 ADJUSTED BUDGET	FY2016-17 ADJUSTED BUDGET	FY2017-18 ADJUSTED BUDGET	FY2018-19 MID-YEAR BUDGET	Change	FY2019-20 ADOPTED BUDGET
NON-RECURRING SOURCES:						
FUND BALANCE:						
Adjusted June 30 unassigned fund balance	13,931,946	23,476,309	26,542,028	28,890,393	(2,000,000)	26,890,393
Committed PERA - SB 235	1,114,909	1,200,000	-	-	-	-
Assigned to Cover Future TAP Requirements	2,082,077	-	-	-	-	-
Assigned IT Fund Balance Carryover	409,038	341,560	341,560	-	-	-
Assigned - Solar Project/Adams Move	350,000	11,352	-	-	-	-
Committed BOE contingency	100,000	-	-	-	-	-
Instructional supply carryover	2,161,162	2,871,784	2,194,795	2,311,240	-	2,311,240
Non-instructional supply carryover	730,831	883,241	1,433,906	1,131,986	-	1,131,986
Nonspendable Unrealized Investment Loss (Gain)	-	-	-	-	-	-
Nonspendable Inventory	(433,612)	(337,042)	(378,257)	(497,066)	-	(497,066)
Assigned for future employee compensation	791,000	626,000	626,000	-	-	-
Assigned for Energy Lease future payments	-	-	457,008	-	-	-
Achieve Team	-	835,041	600,000	-	-	-
Assigned Encumbrance carryover	697,662	399,174	159,875	1,800,615	(125,181)	1,675,434
Restricted for multi-year obligations	250,000	250,000	250,000	250,000	-	250,000
Restricted for Amendment 1/3% emergency	6,500,000	4,860,321	5,148,026	5,181,340	-	5,181,340
FUND BALANCE	28,685,013	35,417,740	37,374,941	39,068,508	(2,125,181)	36,943,327
REVENUES & TRANSFERS IN (OUT):						
One-time additional transfer from 2000 MLO fund	571,718	431,660	427,789	-	-	-
E-Rate Funds Match - Used for Technology	409,634	198,000	148,411	102,006	(102,006)	-
DOD subsidy for children with severe disabilities	-	-	-	28,000	(28,000)	-
CDE revenue adjustments - Equalization and transportation	-	-	-	(108,981)	108,981	-
One-time state revenue Career Success Pilot program	-	-	86,884	157,827	(157,827)	-
One-time operating transfer to CRF to cover Energy Lease	-	-	(649,200)	(457,008)	457,008	-
One-time operating transfer to CRF to cover World Arena Lease	-	-	(375,000)	-	-	-
One-time transfer to Food Services Fund to cover indirect costs	(700,000)	-	-	-	-	-
One-time additional transfer from (to) Risk Mgmt Fund	(1,000,000)	-	-	-	-	-
One-time transfer to Capital Reserve Fund (Mid-Year BMFs)	-	(250,000)	(1,368,000)	(620,000)	620,000	-
One-time operating transfer to Grants Fund (READ Act)	-	-	-	(658,015)	658,015	-
TOTAL NON-RECURRING SOURCES	27,966,365	35,797,400	35,645,825	37,512,337	(569,010)	36,943,327
NON-RECURRING USES:						
EXPENDITURES:						
Instructional supply carryover	2,161,162	2,871,784	1,750,774	2,311,240	(11,240)	2,300,000
Salary & benefits increase - One-time all employee groups	1,525,000	-	1,637,979	920,877	(920,877)	-
Salary & benefits increase - One-time ESP employee group	-	331,565	54,640	-	-	-
Salary & benefits increase - One-time bonus - teachers	996,056	-	-	-	-	-
Differentiated teacher staffing (1.0 Madison, 1.0 Wilson, 2.0 Mitchell)	253,800	-	-	-	-	-
Salary & benefits - Non-recurring teacher reserve allocation	960,187	2,519,950	1,368,971	-	-	-
Non-instructional supply carryover	730,831	883,241	1,933,906	1,131,986	68,014	1,200,000
ESP Step 25 maximum adjustment	-	-	-	-	37,097	37,097
Exec/Pro Step 13 maximum adjustment	-	-	-	-	9,000	9,000
Completion Solar Project	203,548	-	-	-	-	-
Adjust high school athletic accounts for carryover	18,573	28,450	23,540	-	-	-
One-time MLO expenditures	-	-	63,628	-	-	-
New HP servers and licensing renewals	-	-	124,000	-	-	-
Purchase two activity buses	-	-	-	-	100,000	100,000
Contracted grant development services	-	-	-	-	20,000	20,000
Installation of artificial intelligence cameras for sporting events	-	-	-	-	13,100	13,100
Alpine System program renewal	-	-	-	-	92,317	92,317
Purchase pickup truck to transport portable lift	-	-	-	-	30,000	30,000
Additional AP and IB testing	191,186	239,527	-	-	-	-
TAP Program	1,736,319	-	-	-	-	-
Actual expenditures for Adams Move	-	13,648	-	-	-	-
Replace analog surveillance system	-	200,000	200,000	200,000	-	200,000
SB191 displaced teachers reserve	199,239	-	-	-	-	-
Pre - AP at Coronado and Doherty	-	-	-	-	250,844	250,844
Additional advertising/marketing	100,000	-	-	-	-	-
E-Rate funds match - used for technology	409,634	198,000	-	102,006	(102,006)	-
Purchase portable building for curriculum storage	-	-	130,000	-	-	-
Purchase security door hardware for schools	-	-	250,000	-	-	-
Support awareness, outreach, and implementation of career plans	-	-	50,000	-	-	-
Two portable buildings at TBD elementary schools	-	-	300,000	-	-	-
One-time Increase in election fees	-	144,923	58,090	-	100,000	100,000
One-time funding for continuance of summer enrichment program	593,155	595,761	583,958	583,958	(583,958)	-
Allocate Achieve Team reserve into appropriate programs & accounts	3,000	835,041	1,000,000	1,000,000	(1,000,000)	-
FY17/18 Mid-Year One-time Budget Modifications	-	-	2,166,967	-	-	-

GENERAL FUND (Excludes Preschool & Risk Mgmt. Fund)
FUND BALANCE AND OTHER NON-RECURRING
FINANCING SOURCES AND THEIR USES
FY2019-20 ADOPTED BUDGET

DESCRIPTION	FY2015-16 ADJUSTED BUDGET	FY2016-17 ADJUSTED BUDGET	FY2017-18 ADJUSTED BUDGET	FY2018-19 MID-YEAR BUDGET	Change	FY2019-20 ADOPTED BUDGET
EXPENDITURES (continued)						
FY18/19 High school student and teacher laptops	-	-	-	3,714,900	(1,914,900)	1,800,000
FY18/19 English Language Arts core curricular resource	-	-	-	500,000	(500,000)	-
FY18/19 6-year Discovery Education social studies tech book licenses	-	-	-	90,000	(90,000)	-
FY18/19 Upgrade network infrastructure	-	-	-	786,000	(786,000)	-
FY18/19 Purchase two new firewalls	-	-	-	300,000	(300,000)	-
Sabin MS gym floor replacement of hazardous rubber	-	-	-	110,000	(110,000)	-
Adjust contingency for READ Act carryover	-	-	-	300,000	(300,000)	-
Medicaid contingency reserve	-	-	-	305,983	(305,983)	-
Post secondary career fair	-	-	-	40,000	(40,000)	-
Tesla building security upgrade project carryover	-	-	-	21,746	(21,746)	-
Rudy ES & Russell MS non-instructional supply (% of cell tower rent)	-	-	-	47,700	(47,700)	-
Motor coach's being used for field trips due to shortage of bus drivers	-	-	-	230,000	(230,000)	-
Purchase portable air conditioners for eight schools	-	-	-	-	250,000	250,000
Purchase district-wide visitor management system	-	-	-	-	12,000	12,000
Provide equal access for all students to the benefits of taking IB exams	-	-	62,700	-	-	-
Licensing, training, and consultation to implement a web-based platform	-	-	148,610	-	-	-
Launch four-school restorative justice project	55,282	-	-	-	-	-
Upgrade scanning services for Archives/records Management	10,000	-	-	-	-	-
"Deep Clean" restrooms in schools	250,000	-	-	-	-	-
Improve curb appeal of selected schools throughout the District	250,000	-	-	-	-	-
Sealcoating and asphalt crack repair for approximately 30 schools	150,000	-	-	-	-	-
Purchase 486 refurbished replacement student laptops	180,000	-	-	-	-	-
MDM platform to manage district-owned wireless iOS devices	32,000	-	-	-	-	-
Purchase support (white) fleet vehicles	500,000	-	-	-	-	-
Upgrade scanning services for Human Resources	105,000	-	-	-	-	-
Additional storage to expand storage space and ease bandwidth issues	100,000	-	-	-	-	-
TOTAL NON-RECURRING EXPENDITURES	11,713,972	8,861,890	11,907,763	11,907,763	(6,282,038)	6,414,358
NON-RECURRING RESERVES AND CONTINGENCIES						
Assigned Encumbrance carryover	697,662	399,174	159,875	1,800,615	(300,615)	1,500,000
Committed BOE contingency	100,000	-	-	-	-	-
Committed PERA - SB 235	2,200,000	1,200,000	-	-	-	-
Committed - TIF Grant Reserve	774,300	-	-	-	-	-
Assigned IT Fund Balance Carryover	409,038	341,560	535,971	-	-	-
Assigned Strategic plan	-	-	-	-	800,000	800,000
Assigned Time sheet system	-	-	-	-	500,000	500,000
Assigned Solar Project	46,452	-	-	-	-	-
Assigned FY19 Final Energy Lease Payment	-	-	457,008	-	-	-
Unassigned Fund balance	7,423,291	15,968,116	16,272,702	15,457,235	6,980,670	22,437,905
Assigned for Unanticipated Revenue	150,000	150,000	150,000	150,000	-	150,000
Create reserve in case State Supplemental funding fails	-	-	-	-	-	-
Committed - Unallocated Teacher FTE Reserve 10 FTE	626,000	626,000	626,000	626,000	(626,000)	-
Restricted for multi-year obligations	250,000	250,000	250,000	250,000	(115,000)	135,000
Restricted TABOR Reserve	4,860,321	5,133,210	5,148,026	5,181,340	-	5,181,340
NON-RECURRING RESERVES AND CONTINGENCIES	17,537,064	24,068,060	23,599,582	23,465,190	7,239,055	30,704,245
Total Non-recurring Fund Balance Uses	29,251,036	32,929,950	35,507,345	35,372,953	957,017	37,118,603
NET FUND BALANCE SOURCES & USES	($1,284,671)	$2,867,450	$138,480	$2,139,384	($1,526,027)	($175,276)

A negative number (in parenthesis) is favorable and indicates that non-recurring expenditures are supported by recurring resources.
A positive number is unfavorable and indicates that recurring expenditures are supported by non-recurring resources.

ADOPTED FY2019-20 BUDGET
General Fund (Includes Preschool & Risk Management Funds)
Revenue Sources



Total Revenue
$269,432,069

General Fund (Preschool & Risk Mgmt. Funds not Included)
Adopted Budget - FY2019-2020
Expenditure Summary by Program

	Actual Audited Expenditures					
	FY2015-16		FY2016-17		FY2017-18	
DESCRIPTION	AMOUNT	%	AMOUNT	%	AMOUNT	%
Instructional Services						
- Instructional Services	130,818,957	60.1%	128,692,150	59.6%	138,483,930	59.6%
- Post Employment Benefits	861,502	0.4%	736,375	0.3%	1,076,632	0.5%
TOTAL Instructional Services	131,680,459	60.5%	129,428,525	60.0%	139,560,562	60.1%
Pupil Support Services	11,743,130	5.4%	12,008,377	5.6%	13,044,857	5.6%
Instructional Support Services	13,772,865	6.3%	13,631,993	6.3%	14,844,851	6.4%
TOTAL Student Support	25,515,995	11.7%	25,640,370	11.9%	27,889,708	12.0%
TOTAL Instruction and Student Support	157,196,454	72.3%	155,068,895	71.9%	167,450,270	72.1%
General Administration	2,529,841	1.2%	1,486,448	0.7%	1,505,860	0.6%
School Administration	18,879,087	8.7%	18,433,451	8.5%	20,072,612	8.6%
Business Administration	2,324,547	1.1%	2,298,638	1.1%	2,409,369	1.0%
Student Transportation Services	4,047,745	1.9%	4,595,490	2.1%	4,960,823	2.1%
Central Services	7,354,044	3.4%	8,538,044	4.0%	9,161,541	3.9%
Security Services	2,862,032	1.3%	2,878,783	1.3%	3,166,627	1.4%
Maintenance & Operations	16,344,059	7.5%	15,638,679	7.2%	16,678,398	7.2%
Utilities	4,381,738	2.0%	4,804,306	2.2%	4,520,450	1.9%
TOTAL Security, M&O & Utilities	23,587,828	10.8%	23,321,768	10.8%	24,365,475	10.5%
Other Services	231,266	0.1%	228,599	0.1%	245,698	0.1%
- Post Employment Benefits	474,878	0.2%	900,275	0.4%	745,585	0.3%
Community Services	912,130	0.4%	936,728	0.4%	1,052,000	0.5%
Construction Services	6,206	0.0%	-	0.0%	270,281	0.1%
TOTAL Administration and Support Services	60,347,572	27.7%	60,739,441	28.1%	64,789,244	27.9%
TOTAL Expenditures	**217,544,025**	**100.0%**	**215,808,336**	**100.0%**	**232,239,514**	**100.0%**
Non-Recurring Fund Balance						
- Restricted TABOR Emergency	-		-		-	
- Restricted for Multi-Year Obligations	-		-		-	
Assigned, Encumbrance Carryover	-		-		-	
Assigned, Strategic Plan	-		-		-	
Assigned, IT Programs	-		-		-	
Assigned, Time Sheet System	-		-		-	
Unassigned, Contingency	-		-		-	
Unassigned, Unanticipated	-		-		-	
Total Non-Recurring Fund Balance	-		-		-	
TOTAL Expenditures and Fund Balance	**$217,544,025**		**$215,808,336**		**$232,239,514**	

General Fund (Preschool & Risk Mgmt. Funds not Included)
Adopted Budget - FY2019-2020
Expenditure Summary by Program

Adjusted Budget		Adopted Budget - FY2019-2020				
FY2018-19 AMOUNT	%	RECURRING EXPENDITURES	NON-RECURRING EXPENDITURES	TOTAL ADJUSTED BUDGET	%of BUDGET	DESCRIPTION
158,317,681	58.8%	150,385,605	4,456,261	154,841,866	59.0%	**Instructional Services**
849,114	0.3%	849,114	-	849,114	0.3%	- Post Employment Benefits
159,166,795	59.1%	151,234,719	4,456,261	155,690,980	59.3%	**TOTAL Instructional Services**
17,973,100	6.7%	16,629,279	46,097	16,675,376	6.4%	Pupil Support Services
16,916,474	6.3%	16,711,398	30,000	16,741,398	6.4%	Instructional Support Services
34,889,574	13.0%	33,340,677	76,097	33,416,774	12.7%	**TOTAL Student Support**
194,056,369	72.1%	184,575,396	4,532,358	189,107,754	72.0%	**TOTAL Instruction & Student Support**
1,746,156	0.6%	1,873,844	100,000	1,973,844	0.8%	General Administration
22,760,058	8.5%	20,812,996	1,200,000	22,012,996	8.4%	School Administration
2,913,058	1.1%	2,713,733	-	2,713,733	1.0%	Business Administration
5,313,588	2.0%	5,496,659	100,000	5,596,659	2.1%	Student Transportation Services
12,126,399	4.5%	11,866,143	20,000	11,886,143	4.5%	Central Services
3,469,517	1.3%	3,365,528	212,000	3,577,528	1.4%	Security Services
18,864,179	7.0%	16,994,817	250,000	17,244,817	6.6%	Maintenance & Operations
5,293,647	2.0%	5,601,798	-	5,601,798	2.1%	Utilities
27,627,343	10.3%	25,962,143	462,000	26,424,143	10.1%	**TOTAL Security, M&O & Utilities**
271,385	0.1%	284,474	-	284,474	0.1%	Other Services
654,903	0.2%	754,903	-	754,903	0.3%	- Post Employment Benefits
1,702,338	0.6%	1,784,023	-	1,784,023	0.7%	Community Services
110,000	0.0%	-	-	-	0.0%	Construction Services
75,225,228	27.9%	71,548,918	1,882,000	73,430,918	28.0%	**TOTAL Administration and Support Services**
269,281,597	**100.0%**	**256,124,314**	**6,414,358**	**262,538,672**	**100.0%**	**TOTAL Expenditures and Transfers**
						Non-Recurring Reserves
5,148,026		-	5,181,340	5,181,340		- Restricted TABOR Emergency
250,000		-	135,000	135,000		- Restricted for Multi-Year Obligations
1,000,000		-	1,500,000	1,500,000		Assigned, Encumbrance Carryover
-		-	800,000	800,000		Assigned, Strategic Plan
535,971		-	-	-		Assigned, IT Programs
-		-	500,000	500,000		Assigned, Time Sheet System
15,457,235		-	22,437,905	22,437,905		Unassigned, Contingency
150,000		-	150,000	150,000		Unassigned, Unanticipated
22,541,232		-	30,704,245	30,704,245		Total Non-Recurring Fund Balance
$291,822,829		**$256,124,314**	**$37,118,603**	**$293,242,917**		**TOTAL Expenditures and Fund Balance**

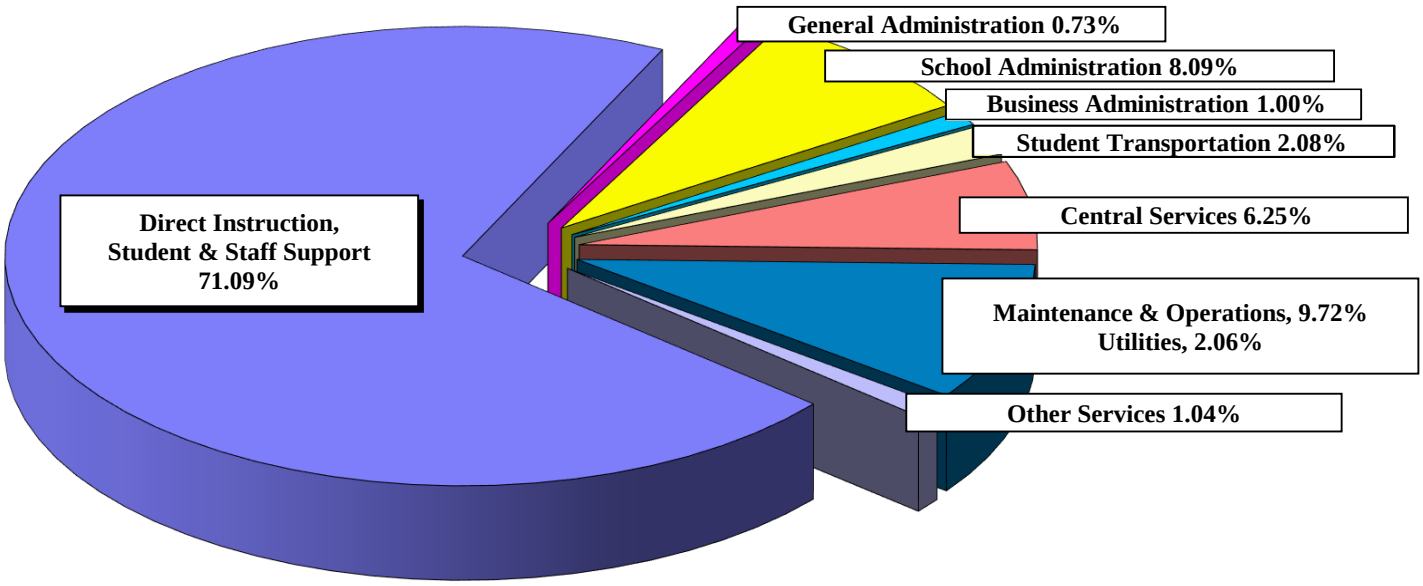
General Fund (Preschool & Risk Mgmt. Funds not Included)
Adopted Budget - FY2019-2020
Expenditure Summary by Object

	Actual Audited Expenditures					
	FY2015-16		FY2016-17		FY2017-18	
DESCRIPTION	AMOUNT	%	AMOUNT	%	AMOUNT	%
Salary and Fringe Benefits						
Teacher Salaries	96,467,510	44.3%	93,965,402	43.5%	101,254,552	43.6%
Teacher Retirement Plan Payments	829,962	0.4%	500,865	0.2%	1,076,632	0.5%
Teacher Benefits	28,608,504	13.2%	29,038,452	13.5%	31,129,438	13.4%
SUBTOTAL Teachers Salaries & Benefits	125,905,976	57.9%	123,504,719	57.2%	133,460,622	57.5%
Administrator Salaries	10,805,024	5.0%	10,518,639	4.9%	11,688,300	5.0%
Professional Salaries	7,662,688	3.5%	7,765,309	3.6%	7,874,772	3.4%
ESP Salaries	29,121,020	13.4%	29,181,433	13.5%	32,330,776	13.9%
Non-teacher Retirement Plan Payments	445,520	0.2%	786,149	0.4%	745,585	0.3%
Administrator Benefits	3,012,771	1.4%	3,036,752	1.4%	3,358,383	1.4%
Professional Benefits	2,156,183	1.0%	2,258,623	1.0%	2,366,038	1.0%
ESP Benefits	10,749,380	4.9%	11,037,084	5.1%	11,625,550	5.0%
TOTAL Salary and Fringe Benefits	189,858,563	87.3%	188,088,707	87.2%	203,450,026	87.6%
Non-Salary Expenditures						
Purchased Services	12,742,146	5.9%	13,017,443	6.0%	14,308,263	6.2%
Supplies & Materials	11,382,637	5.2%	11,327,149	5.2%	11,799,975	5.1%
Capital Outlay	3,856,548	1.8%	3,609,341	1.7%	3,320,275	1.4%
Other Expenses	260,570	0.1%	322,133	0.1%	240,018	0.1%
TOTAL Non-Salary Expenditures	28,241,901	13.0%	28,276,067	13.1%	29,668,531	12.8%
Indirect Costs/User Charges						
- 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	126,968	0.06%	-	0.00%	-	0.00%
- Business Administration Services	(129,961)	-0.06%	(129,961)	-0.06%	(129,961)	-0.06%
- Maintenance & Operations Services	(531,331)	-0.24%	(531,331)	-0.25%	(853,936)	-0.37%
- Central Services	(41,968)	-0.02%	85,000	0.04%	85,000	0.04%
- Community Services	10,318	0.00%	10,318	0.00%	10,318	0.00%
TOTAL Indirect Costs	(556,438)	-0.26%	(556,438)	-0.26%	(879,043)	-0.38%
TOTAL Expenditures	**217,544,025**	**100.0%**	**215,808,336**	**100.0%**	**232,239,514**	**100.0%**
Non-Recurring Fund Balance						
- Restricted TABOR Emergency	-		-		-	
- Restricted for Multi-Year Obligations	-		-		-	
Assigned, Encumbrance Carryover	-		-		-	
Assigned, Strategic Plan	-		-		-	
Assigned, IT Programs	-		-		-	
Assigned, Time Sheet System	-		-		-	
Unassigned, Contingency	-		-		-	
Unassigned, Unanticipated	-		-		-	
Total Non-Recurring Fund Balance	-		-		-	
TOTAL Expenditures and Fund Balance	**$217,544,025**		**$215,808,336**		**$232,239,514**	

General Fund (Preschool & Risk Mgmt. Funds not Included)
Adopted Budget - FY2019-2020
Expenditure Summary by Object

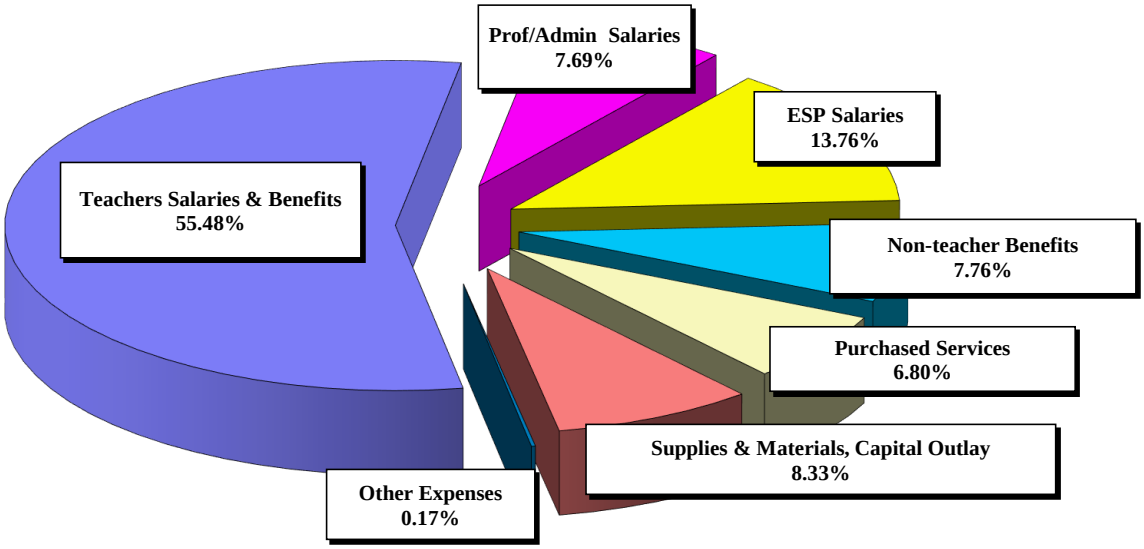
Adjusted Budget		Adopted Budget - FY2019-2020				
FY2018-19 AMOUNT	%	RECURRING EXPENDITURES	NON-RECURRING EXPENDITURES	TOTAL ADJUSTED BUDGET	% of BUDGET	DESCRIPTION
						Salary and Fringe Benefits
112,734,747	41.9%	112,199,125	24,000	112,223,125	42.7%	Teacher Salaries
537,310	0.2%	949,114	-	949,114	0.4%	Teacher Retirement Plan Payments
36,589,490	13.6%	35,811,035	5,244	35,816,279	13.6%	Teacher Benefits
149,861,547	55.7%	148,959,274	29,244	148,988,518	56.7%	SUBTOTAL Teachers Salaries & Benefits
12,592,603	4.7%	12,036,323	-	12,036,323	4.6%	Administrator Salaries
8,976,574	3.3%	8,424,192	9,000	8,433,192	3.2%	Professional Salaries
36,921,811	13.7%	36,620,452	37,097	36,657,549	14.0%	ESP Salaries
517,056	0.2%	754,903	-	754,903	0.3%	Non-teacher Retirement Plan Payments
3,692,401	1.4%	3,686,265	-	3,686,265	1.4%	Administrator Benefits
2,780,334	1.0%	2,653,509	-	2,653,509	1.0%	Professional Benefits
13,243,914	4.9%	13,536,959	-	13,536,959	5.2%	ESP Benefits
228,586,240	84.9%	226,671,877	75,341	226,747,218	86.4%	**TOTAL Salary and Fringe Benefits**
						Non-Salary Expenditures
13,678,024	5.1%	13,184,272	253,917	13,438,189	5.1%	Purchased Services
19,493,874	7.2%	13,663,430	3,680,000	17,343,430	6.6%	Supplies & Materials
7,396,981	2.7%	2,293,924	2,392,000	4,685,924	1.8%	Capital Outlay
682,916	0.3%	867,249	13,100	880,349	0.3%	Other Expenses
41,251,795	15.3%	30,008,875	6,339,017	36,347,892	13.8%	**TOTAL Non-Salary Expenditures**
						Indirect Costs
5,861	0.0%	5,861	-	5,861	0.00%	- Instructional Programs
3,675	0.0%	3,675	-	3,675	0.00%	- Instructional Staff Support Services
-	0.0%	-	-	-	0.00%	- General Administration Services
(129,961)	0.0%	(129,961)	-	(129,961)	-0.05%	- Business Administration Services
(531,331)	-0.2%	(531,331)	-	(531,331)	-0.20%	- Maintenance & Operations Services
85,000	0.0%	85,000	-	85,000	0.03%	- Central Services
10,318	0.0%	10,318	-	10,318	0.00%	- Community Services
(556,438)	-0.21%	(556,438)	-	(556,438)	-0.21%	**TOTAL Indirect Costs**
269,281,597	**100.0%**	**256,124,314**	**6,414,358**	**262,538,672**	**100.0%**	**TOTAL Expenditures**
						Non-Recurring Reserves
5,148,026		-	5,181,340	5,181,340		- Restricted TABOR Emergency
250,000		-	135,000	135,000		- Restricted for Multi-Year Obligations
1,000,000		-	1,500,000	1,500,000		Assigned, Encumbrance Carryover
-		-	800,000	800,000		Assigned, Strategic Plan
535,971		-	-	-		Assigned, IT Programs
-		-	500,000	500,000		Assigned, Time Sheet System
15,457,235		-	22,437,905	22,437,905		Unassigned, Contingency
150,000		-	150,000	150,000		Unassigned, Unanticipated
22,541,232		-	30,704,245	30,704,245		Total Non-Recurring Fund Balance
$291,822,829		**$256,124,314**	**37,118,603**	**$293,242,917**		**TOTAL Expenditures and Fund Balance**

FY19-20 Adopted Budget - General Fund
(Includes Preschool & Risk Management Fund)
Expenditure Summary by Program



Total Adopted
FY19-20
Operating Expenditures
$271,935,446

FY19-20 Adopted Budget - General Fund
(Includes Preschool & Risk Management Fund)
Expenditure Summary by Object



Total Adopted
FY19-20
Operating Expenditures
$271,935,446

Colorado Springs School District 11
GENERAL FUND EXPENDITURES
Adopted Budget FY2019-2020
Consolidated Program & Object Summary

Program # & Name	Salaries Admin	Salaries Teacher	Salaries Prof	Salaries ESP	Salaries Total	Benefits Admin	Benefits Teacher	Benefits Prof	Benefits ESP	Benefits Total
00100-18000 Instructional Programs	-	97,285,600	-	9,384,518	106,670,118	-	30,999,083	-	3,678,298	34,677,381
21000 Pupil Services	106,813	10,559,146	443,669	1,184,886	12,294,514	23,753	3,250,071	157,443	310,198	3,741,465
22000 Instructional Staff Support	1,504,719	4,914,227	2,680,420	2,117,744	11,217,110	479,084	1,467,318	815,482	737,479	3,499,363
23000 General Administration	435,901	19,306	157,251	219,706	832,164	111,600	4,400	40,774	68,584	225,358
24000 School Administration	8,389,943	209,051	-	5,833,523	14,432,517	2,598,746	46,821	-	2,375,991	5,021,558
25000 Business Administration	469,583	-	780,913	731,277	1,981,773	145,175	-	253,673	224,961	623,809
26000 Maint., Oper. & Security	204,884	-	410,526	12,146,548	12,761,958	48,975	-	131,183	4,266,476	4,446,634
27000 Student Transportation	96,745	-	138,418	2,948,276	3,183,439	31,011	-	53,118	1,157,728	1,241,857
28000 Central Services	827,735	37,380	3,606,201	1,371,259	5,842,575	247,921	8,068	1,130,310	503,756	1,890,055
29000 Other Support Services	352,246	363	107,167	311,307	771,083	34,000	78	33,328	116,612	184,018
33000 Community Services	-	147,166	108,627	674,834	930,627	-	40,440	38,198	199,204	277,842
Total Before Fund Balance	12,388,569	113,172,239	8,433,192	36,923,878	170,917,878	3,720,265	35,816,279	2,653,509	13,639,287	55,829,340
Percent	4.7%	43.1%	3.2%	14.1%	65.1%	1.4%	13.6%	1.0%	5.2%	21.3%
Per Pupil	461	4,207	314	1,373	6,354	138	1,332	99	507	2,076
90000 Fund Balance	-	-	-	-	-	-	-	-	-	-
Total	12,388,569	113,172,239	8,433,192	36,923,878	170,917,878	3,720,265	35,816,279	2,653,509	13,639,287	55,829,340

Colorado Springs School District 11
GENERAL FUND EXPENDITURES
Adopted Budget FY2019-2020
Consolidated Program & Object Summary

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Per Pupil (FPC 26,899)	Program # & Name	
4,171,853	6,373,013	2,732,161	1,060,593	5,861	155,690,980	59.3%	5,788	00100-18000	Instructional Programs
288,559	339,403	3,835	7,600	-	16,675,376	6.4%	620	21000	Pupil Services
1,166,147	769,884	64,114	21,105	3,675	16,741,398	6.4%	622	22000	Instructional Staff Support
834,987	43,727	6,890	30,718	-	1,973,844	0.8%	73	23000	General Administration
174,637	2,354,347	27,827	2,110	-	22,012,996	8.4%	818	24000	School Administration
207,540	21,114	5,104	4,354	(129,961)	2,713,733	1.0%	101	25000	Business Administration
2,962,385	6,275,597	508,900	-	(531,331)	26,424,143	10.1%	982	26000	Maint., Oper. & Security
317,963	753,400	100,000	-	-	5,596,659	2.1%	208	27000	Student Transportation
3,241,676	325,457	1,230,123	7,407	(651,150)	11,886,143	4.5%	442	28000	Central Services
15,471	66,125	1,980	700	-	1,039,377	0.4%	39	29000	Other Support Services
38,433	21,563	4,990	500,250	10,318	1,784,023	0.7%	66	33000	Community Services
13,419,651	17,343,630	4,685,924	1,634,837	(1,292,588)	262,538,672	100.0%	9,760		Total Before Fund Balance
5.1%	6.6%	1.8%	0.6%	-0.5%	100.0%				Percent
499	645	174	61	(48)	9,760				
-	-	-	30,704,245	-	30,704,245			90000	Fund Balance
13,419,651	17,343,630	4,685,924	32,339,082	(1,292,588)	293,242,917				Total

GENERAL FUND EXPENDITURES FY 2019 - 2020

Instructional Programs

Program # & Name		Salaries Admin	Salaries Teacher	Salaries Prof	Salaries ESP	Salaries Total	Benefits Admin	Benefits Teacher	Benefits Prof	Benefits ESP	Benefits Total
00100-00300	General Education Programs	-	65,681,814	-	2,689,467	68,371,281	-	21,398,773	-	911,562	22,310,335
002IA	Intramural Activities	-	45,000	-	-	45,000	-	9,720	-	-	9,720
00400	Montessori Preschool	-	32,201	-	54,531	86,732	-	7,427	-	21,722	29,149
00500	Post Secondary	-	-	-	-	-	-	-	-	-	-
00700	Gifted & Talented Programs	-	2,738,399	-	-	2,738,399	-	837,913	-	-	837,913
007IB	International Baccalaureate Program	-	-	-	-	-	-	-	-	-	-
00800	General Instruction Media	-	-	-	-	-	-	-	-	-	-
00900	Other General Education	-	4,336,986	-	159,945	4,496,931	-	1,160,139	-	34,548	1,194,687
009AC	Achieve On-line	-	824,863	-	22,694	847,557	-	289,967	-	9,620	299,587
009AL	Alternative Programs 009AV	-	1,962,152	-	-	1,962,152	-	659,729	-	-	659,729
AVID		-	148,163	-	-	148,163	-	41,414	-	-	41,414
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	-	350,111	-	3,000	353,111	-	100,207	-	630	100,837
009EC	Odyssey Early College/Career	-	633,570	-	-	633,570	-	192,318	-	-	192,318
009ES	ELL (English Language Learners)	-	2,852,318	-	431,237	3,283,555	-	919,584	-	167,747	1,087,331
009EX	Expelled Students	-	254,419	-	-	254,419	-	55,721	-	-	55,721
009ME	MESA (Math, Engineering, & Science)	-	7,062	-	-	7,062	-	1,525	-	-	1,525
009SC	Student Conferences, Clubs & Activities	-	6,750	-	-	6,750	-	1,458	-	-	1,458
009SL	Summer Enrichment	-	95,000	-	-	95,000	-	20,758	-	-	20,758
009SS	Summer School	-	15,650	-	-	15,650	-	3,380	-	-	3,380
009TP	Tutoring Program	-	803,000	-	-	803,000	-	173,448	-	-	173,448
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	-	2,087,449	-	-	2,087,449	-	655,561	-	-	655,561
08910	Junior ROTC	-	596,690	-	-	596,690	-	166,069	-	-	166,069
13450	Challenger Learning Center	-	-	-	-	-	-	-	-	-	-
17000	Special Education	-	7,497,745	-	5,159,726	12,657,471	-	2,409,117	-	2,217,123	4,626,240
17050	Work Study/Homebound Tutors	-	23,000	-	-	23,000	-	4,968	-	-	4,968
17710	Speech Pathologists	-	2,178,092	-	37,479	2,215,571	-	676,885	-	12,845	689,730
17910	SPED Preschool	-	566,205	-	593,546	1,159,751	-	193,039	-	242,680	435,719
17990	SPED Transition	-	153,324	-	100,669	253,993	-	55,287	-	31,261	86,548
18000	Athletics Program	-	1,203,993	-	104,024	1,308,017	-	317,136	-	22,469	339,605
	Total	-	97,285,600	-	9,384,518	106,670,118	-	30,999,083	-	3,678,298	34,677,381
	Percent	0.0%	62.5%	0.0%	6.0%	68.5%	0.0%	19.9%	0.0%	2.4%	22.3%

GENERAL FUND EXPENDITURES FY 2019 - 2020

Instructional Programs

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name	
721,516	1,857,062	177,460	35,758	-	93,473,412	60.0%	00100-00300	General Education Programs
15,292	12,480	4,050	-	-	86,542	0.1%	002IA	Intramural Activities
-	5,000	-	-	5,861	126,742	0.1%	00400	Montessori Preschool
649,234	-	-	-	-	649,234	0.4%	00500	Post Secondary Enrollment
15,300	21,870	-	5,000	-	3,618,482	2.3%	00700	Gifted & Talented Programs
90,969	23,761	-	30,781	-	145,511	0.1%	007IB	International Baccalaureate Program
50,000	80,490	-	-	-	130,490	0.1%	00800	General Instruction Media
614,364	3,344,802	2,381,200	767,150	-	12,799,134	8.2%	00900	Other General Education
14,250	147,500	10,000	2,000	-	1,320,894	0.8%	009AC	Achieve On-line
20,000	15,000	10,000	2,714	-	2,669,595	1.7%	009AL	Alternative Programs
33,820	6,835	-	10,790	-	241,022	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	-	-	489,598	0.3%	009DS	Digital School
121,750	155,506	42,500	-	-	1,145,644	0.7%	009EC	Odyssey Early College/Career
15,011	58,610	-	-	-	4,444,507	2.9%	009ES	ELL (English Language Learners)
2,020	11,000	400	-	-	323,560	0.2%	009EX	Expelled Students
1,000	4,833	-	-	-	14,420	0.0%	009ME	MESA (Math, Engineering, & Science)
53,770	6,250	-	-	-	68,228	0.0%	009SC	Student Conferences, Clubs & Activities
65,000	15,000	-	-	-	195,758	0.1%	009SL	Summer Enrichment
500	1,400	-	-	-	20,930	0.0%	009SS	Summer School
-	2,000	-	-	-	978,448	0.6%	009TP	Tutoring Program
-	-	-	-	-	949,114	0.6%	009TR	Teachers' Post Employment Benefits
508,065	113,874	34,000	1,000	-	672,990	0.4%	009VE	Career & Technical Education
1,000	1,710	-	-	-	2,745,720	1.8%	05110	Literacy
-	4,600	-	-	-	767,359	0.5%	08910	Junior ROTC
83,000	-	-	-	-	83,000	0.1%	13450	Challenger Learning Center
332,153	153,550	3,000	192,300	-	17,964,714	11.5%	17000	Special Education
-	-	-	-	-	27,968	0.0%	17050	Work Study/Homebound Tutors
244,790	-	-	-	-	3,150,091	2.0%	17710	Speech Pathologists
92,147	7,180	-	-	-	1,694,797	1.1%	17910	Special Education Preschool
75,500	6,000	-	-	-	422,041	0.3%	17990	SPED Transition
216,827	283,700	68,151	13,100	-	2,229,400	1.4%	18000	Athletics
4,171,853	6,373,013	2,732,161	1,060,593	5,861	155,690,980	100.0%		Total
2.7%	4.1%	1.8%	0.7%	0.0%	100.0%			Percent

GENERAL FUND EXPENDITURES FY 2019 - 2020

Pupil Services Summary

Program # & Name	Salaries Admin	Salaries Teacher	Salaries Prof	Salaries ESP	Salaries Total	Benefits Admin	Benefits Teacher	Benefits Prof	Benefits ESP	Benefits Total
21110 Attendance Services	106,813	-	27,083	110,653	244,549	23,753	-	18,548	41,456	83,757
21130 Social Work Services	-	1,751,299	-	-	1,751,299	-	532,636	-	-	532,636
21140 Pupil Auditing Services	-	-	93,558	46,928	140,486	-	-	32,869	16,572	49,441
21150 Archives/Records Mgmt.	-	-	104,827	108,107	212,934	-	-	35,599	23,709	59,308
21180 Dropout Prevention	-	343,142	-	-	343,142	-	94,691	-	-	94,691
21190 Community Liaisons	-	-	-	333,145	333,145	-	-	-	145,607	145,607
21220 Counseling Services	-	5,069,464	167,347	38,173	5,274,984	-	1,559,797	59,070	16,334	1,635,201
21260 Pupil Scheduling	-	193,587	-	-	193,587	-	67,343	-	-	67,343
21340 Nursing Services	-	905,867	-	-	905,867	-	230,541	-	-	230,541
21390 Medicaid	-	-	50,854	469,730	520,584	-	-	11,357	44,670	56,027
21400 Psychological Services	-	1,257,560	-	-	1,257,560	-	453,756	-	-	453,756
21500 Audiology Services	-	175,594	-	-	175,594	-	43,548	-	-	43,548
21600 Occup. & Phys.Therapy	-	549,290	-	-	549,290	-	174,081	-	-	174,081
21700 Behavior Intervention	-	235,193	-	-	235,193	-	71,828	-	-	71,828
21910 Before and After School	-	78,150	-	78,150	156,300	-	21,850	-	21,850	43,700
Total	106,813	10,559,146	443,669	1,184,886	12,294,514	23,753	3,250,071	157,443	310,198	3,741,465
Percent	0.6%	63.3%	2.7%	7.1%	73.7%	0.1%	19.5%	0.9%	1.9%	22.4%

GENERAL FUND EXPENDITURES FY 2019 - 2020

Pupil Services Summary

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
113,102	1,781	675	-	-	443,864	2.7%	21110 Attendance Services
800	-	-	-	-	2,284,735	13.7%	21130 Social Work Services
2,534	50,000	-	-	-	242,461	1.5%	21140 Pupil Auditing Services
9,710	4,500	460	600	-	287,512	1.7%	21150 Archives/Records Mgmt.
-	-	-	-	-	437,833	2.6%	21180 Dropout Prevention
4,095	-	-	-	-	482,847	2.9%	21190 Community Liaisons
36,945	150,958	1,700	-	-	7,099,788	42.6%	21220 Counseling Services
-	-	-	-	-	260,930	1.6%	21260 Pupil Scheduling Services
1,500	-	-	-	-	1,137,908	6.8%	21340 Nursing Services
93,800	50,000	1,000	7,000	-	728,411	4.4%	21390 Medicaid
2,808	16,300	-	-	-	1,730,424	10.4%	21400 Psychological Services
3,117	-	-	-	-	222,259	1.3%	21500 Audiology Services
4,000	864	-	-	-	728,235	4.4%	21600 Occup. & Phys.Therapy
1,148	-	-	-	-	308,169	1.8%	21700 Behavior Intervention
15,000	65,000	-	-	-	280,000	1.7%	21910 Before and After School Programs
288,559	339,403	3,835	7,600	-	16,675,376	100.0%	Total
1.7%	2.0%	0.0%	0.0%	0.0%	100.0%		Percent

GENERAL FUND EXPENDITURES FY 2019 - 2020

Instructional Staff Support Services Summary

	Program # & Name	Salaries Admin	Salaries Teacher	Salaries Prof	Salaries ESP	Salaries Total	Benefits Admin	Benefits Teacher	Benefits Prof	Benefits ESP	Benefits Total
22110	Student Achievement Accountability	481,460	-	-	95,753	577,213	166,142	-	-	24,992	191,134
22111	Multi-Tier Support Services	-	244,430	-	10,000	254,430	-	52,797	-	2,160	54,957
22120	Curriculum Alignment	307,910	180,422	530,834	99,945	1,119,111	76,744	24,625	165,122	24,842	291,333
2212Y	Science Kit Refurbishment	-	-	-	122,274	122,274	-	-	-	52,132	52,132
22130	Instructional Staff Training Services	-	517,628	94,945	92,370	704,943	-	102,658	25,674	55,756	184,088
22140	Academic Student Assessment	128,938	7,571	317,672	134,125	588,306	40,960	1,635	110,068	51,394	204,057
22190	Achieve Team	-	363,012	179,078	-	542,090	-	112,672	56,421	-	169,093
22210	Supervision of LRS	-	94,873	275,791	233,866	604,530	-	23,035	70,722	78,154	171,911
22220	School Library Services	-	3,117,939	-	771,181	3,889,120	-	1,032,431	-	272,322	1,304,753
22240	Educational TV Services	-	-	348,773	76,410	425,183	-	-	118,270	15,037	133,307
22310	Supervision of Special Education	72,344	-	532,251	135,258	739,853	28,585	-	158,800	56,717	244,102
22320	Supervision of Career & Technical Education	-	11,019	98,219	42,980	152,218	-	2,352	21,888	19,056	43,296
22330	Supervision of Adult Education	110,138	-	-	85,100	195,238	33,989	-	-	18,927	52,916
22340	Supervision of Athletic Programs	379,429	-	128,757	46,526	554,712	127,328	-	45,483	10,838	183,649
22350	Supervision of ELL / Global Education	-	-	86,224	30,239	116,463	-	-	19,173	11,287	30,460
22370	Supervision of Gifted & Talented	-	2,250	82,876	35,073	120,199	-	480	22,768	8,133	31,381
22380	Supervision SPED Early Childhood	-	-	-	40,716	40,716	-	-	-	21,342	21,342
22400	Supervision of Summer Enrichment	17,500	-	5,000	60,000	82,500	3,824	-	1,093	13,110	18,027
22410	Supervision of IB Program	-	373,083	-	-	373,083	-	114,201	-	-	114,201
22420	Supervision of Summer High School	7,000	2,000	-	5,928	14,928	1,512	432	-	1,280	3,224
	Total	1,504,719	4,914,227	2,680,420	2,117,744	11,217,110	479,084	1,467,318	815,482	737,479	3,499,363
	Percent	9.0%	29.4%	16.0%	12.6%	67.0%	2.9%	8.8%	4.9%	4.4%	20.9%

GENERAL FUND EXPENDITURES FY 2019 - 2020

Instructional Staff Support Services Summary

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent		Program # & Name
21,657	20,000	3,600	-	-	813,604	4.9%	22110	Student Achievement Accountability
299,500	500	-	-	-	609,387	3.6%	22111	Multi-Tier Support Services
67,183	35,000	6,000	3,000	-	1,521,627	9.1%	22120	Curriculum Alignment
-	93,000	-	-	-	267,406	1.6%	2212Y	Science Kit Refurbishment
198,845	15,056	4,700	-	-	1,107,632	6.6%	22130	Instructional Staff Training Services
169,480	24,655	9,905	-	-	996,403	6.0%	22140	Academic Student Assessment
14,000	524,590	-	-	-	1,249,773	7.5%	22190	Achieve Team
1,000	4,553	1,000	-	-	782,994	4.7%	22210	Supervision of LRS
49,843	12,435	4,000	11,105	-	5,271,256	31.5%	22220	School Library Services
14,802	9,205	33,409	2,100	-	618,006	3.7%	22240	Educational TV Services
139,228	7,000	500	400	-	1,131,083	6.8%	22310	Supervision of Special Education
50,541	3,500	-	4,500	-	254,055	1.5%	22320	Supervision of Career & Technical Education
2,344	-	-	-	-	250,498	1.5%	22330	Supervision of Adult Education
46,118	4,800	1,000	-	-	790,279	4.7%	22340	Supervision of Athletic Programs
50,800	3,000	-	-	-	200,723	1.2%	22350	Supervision of ELL /Global Education
31,500	10,414	-	-	-	193,494	1.2%	22370	Supervision of Gifted & Talented
-	1,676	-	-	-	63,734	0.4%	22380	Supervision SPED Early Childhood
-	-	-	-	-	100,527	0.6%	22400	Supervision of Summer Enrichment
8,614	-	-	-	-	495,898	3.0%	22410	Supervision of IB Program
692	500	-	-	3,675	23,019	0.1%	22420	Supervision of Summer High School
1,166,147	769,884	64,114	21,105	3,675	16,741,398	100.0%		Total
7.0%	4.6%	0.4%	0.1%	0.0%	100.0%			Percent

GENERAL FUND EXPENDITURES FY 2019 - 2020

General Administration Services Summary

Program # & Name	Salaries Admin	Salaries Teacher	Salaries Prof	Salaries ESP	Salaries Total	Benefits Admin	Benefits Teacher	Benefits Prof	Benefits ESP	Benefits Total
23120 Board Secretary/Clerk	-	-	-	65,306	65,306	-	-	-	24,095	24,095
23130 Treasurer Services	-	-	-	-	-	-	-	-	-	-
23140 Election Services	-	-	-	-	-	-	-	-	-	-
23150 Legal Services	-	-	-	-	-	-	-	-	-	-
23160 Tax Assessment/Collection	-	-	-	-	-	-	-	-	-	-
23170 Audit Services	-	-	-	-	-	-	-	-	-	-
23180 Staff Relations/Negotiations	-	19,306	-	2,000	21,306	-	4,400	-	427	4,827
23181 ESP Staff Relations	-	-	-	86,148	86,148	-	-	-	30,241	30,241
23190 District Accountability	-	-	-	3,550	3,550	-	-	-	767	767
23210 Superintendent	429,901	-	-	62,702	492,603	110,304	-	-	13,054	123,358
23230 State & Federal Relations	6,000	-	-	-	6,000	1,296	-	-	-	1,296
23910 Charter School Admin.	-	-	157,251	-	157,251	-	-	40,774	-	40,774
Total	435,901	19,306	157,251	219,706	832,164	111,600	4,400	40,774	68,584	225,358
Percent	22.1%	1.0%	8.0%	11.1%	42.2%	5.7%	0.2%	2.1%	3.5%	11.4%

School Administration Services Summary

Program # & Name	Salaries Admin	Salaries Teacher	Salaries Prof	Salaries ESP	Salaries Total	Benefits Admin	Benefits Teacher	Benefits Prof	Benefits ESP	Benefits Total
24110 Office of the Principal	8,205,417	179,138	-	5,588,748	13,973,303	2,536,951	40,360	-	2,272,726	4,850,037
24130 School Business Mgmt.	182,526	-	-	244,775	427,301	61,368	-	-	103,265	164,633
24900 Oth. Supp. Serv.- School Adm.	2,000	29,913	-	-	31,913	427	6,461	-	-	6,888
Total	8,389,943	209,051	-	5,833,523	14,432,517	2,598,746	46,821	-	2,375,991	5,021,558
Percent	38.1%	0.9%	0.0%	26.5%	65.6%	11.8%	0.2%	0.0%	10.8%	22.8%

GENERAL FUND EXPENDITURES FY 2019 - 2020

General Administration Services Summary

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name	
54,615	3,000	-	18,121	-	165,137	8.4%	23120	Board Secretary/Clerk
24,320	-	-	-	-	24,320	1.2%	23130	Treasurer Services
130,500	200	-	-	-	130,700	6.6%	23140	Election Services
285,000	-	-	-	-	285,000	14.4%	23150	Legal Services
155,000	-	-	-	-	155,000	7.9%	23160	Tax Assessment/Collection
69,780	500	-	-	-	70,280	3.6%	23170	Audit Services
50,820	2,527	-	-	-	79,480	4.0%	23180	Staff Relations/Negotiations
25,280	33,000	1,440	-	-	176,109	8.9%	23181	ESP Staff Relations
2,400	2,000	-	-	-	8,717	0.4%	23190	District Accountability
32,061	2,000	5,450	6,147	-	661,619	33.5%	23210	Office of the Superintendent
1,611	-	-	5,200	-	14,107	0.7%	23230	State & Federal Relations
3,600	500	-	1,250	-	203,375	10.3%	23910	Charter School Admin.
834,987	43,727	6,890	30,718	-	1,973,844	100.0%		Total
42.3%	2.2%	0.3%	1.6%	0.0%	100.0%			Percent

School Administration Services Summary

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name	
111,758	2,143,747	27,827	610	-	21,107,282	95.9%	24110	Office of the Principal
-	-	-	-	-	591,934	2.7%	24130	School Business Management
62,879	210,600	-	1,500	-	313,780	1.4%	24900	Oth. Supp. Serv.- School Adm.
174,637	2,354,347	27,827	2,110	-	22,012,996	100.0%		Total
0.8%	10.7%	0.1%	0.0%	0.0%	100.0%			Percent

GENERAL FUND EXPENDITURES FY 2019 - 2020

Business Administration Services Summary

Program # & Name	Salaries Admin	Salaries Teacher	Salaries Prof	Salaries ESP	Salaries Total	Benefits Admin	Benefits Teacher	Benefits Prof	Benefits ESP	Benefits Total
25010 Support Services - Business	231,259	-	-	61,378	292,637	39,714	-	-	14,249	53,963
25100 Financial Services	119,205	-	401,432	422,511	943,148	78,483	-	125,016	139,303	342,802
25200 Procurement/Contracting	119,119	-	379,481	49,517	548,117	26,978	-	128,657	23,076	178,711
25300 Warehouse & Distribution	-	-	-	197,871	197,871	-	-	-	48,333	48,333
25310 Postage & Mail Services	-	-	-	-	-	-	-	-	-	-
Total	469,583	-	780,913	731,277	1,981,773	145,175	-	253,673	224,961	623,809
Percent	17.3%	0.0%	28.8%	26.9%	73.0%	5.3%	0.0%	9.3%	8.3%	23.0%

Maintenance & Operations Summary

Program # & Name	Salaries Admin	Salaries Teacher	Salaries Prof	Salaries ESP	Salaries Total	Benefits Admin	Benefits Teacher	Benefits Prof	Benefits ESP	Benefits Total
26100 Maint. & Operation Supervision	204,884	-	136,511	267,809	609,204	48,975	-	51,668	83,641	184,284
26210 Operations (Custodians)	-	-	-	6,644,435	6,644,435	-	-	-	2,378,987	2,378,987
26230 Building Maintenance	-	-	-	2,498,684	2,498,684	-	-	-	898,290	898,290
26250 Utilities	-	-	3,000	47,658	50,658	-	-	640	22,883	23,523
26300 Grounds Maintenance	-	-	-	918,152	918,152	-	-	-	295,901	295,901
26500 Non-Student Vehicle Maint	-	-	7,666	37,904	45,570	-	-	2,655	12,900	15,555
26600 Security Services	-	-	263,349	1,731,906	1,995,255	-	-	76,220	573,874	650,094
Total	204,884	-	410,526	12,146,548	12,761,958	48,975	-	131,183	4,266,476	4,446,634
Percent	0.8%	0.0%	1.6%	46.0%	48.3%	0.2%	0.0%	0.5%	16.1%	16.8%

GENERAL FUND EXPENDITURES FY 2019 - 2020

Business Administration Services Summary

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name	
12,100	1,590	1,200	2,000	(3,152)	360,338	13.3%	25010	Support Services - Business
37,758	7,774	2,000	800	(101,605)	1,232,677	45.4%	25100	Financial Services
10,150	6,050	1,904	1,554	(25,204)	721,282	26.6%	25200	Procurement/Contracting
7,892	5,700	-	-	-	259,796	9.6%	25300	Warehouse & Distribution
139,640	-	-	-	-	139,640	5.1%	25310	Postage & Mail Services
207,540	21,114	5,104	4,354	(129,961)	2,713,733	100.0%		Total
7.6%	0.8%	0.2%	0.2%	-4.8%	100.0%			Percent

Maintenance & Operations Summary

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name	
87,852	8,400	5,000	-	-	894,740	3.4%	26100	Maint. & Operation Supervision
37,600	339,029	22,500	-	(3,113)	9,419,438	35.6%	26210	Operations (Custodians)
446,560	1,053,866	250,000	-	-	5,147,400	19.5%	26230	Building Maintenance
1,635,375	4,420,460	-	-	(528,218)	5,601,798	21.2%	26250	Utilities
62,784	186,777	4,000	-	-	1,467,614	5.6%	26300	Grounds Maintenance
-	254,500	-	-	-	315,625	1.2%	26500	Non-Student Vehicle Maint
692,214	12,565	227,400	-	-	3,577,528	13.5%	26600	Security Services
2,962,385	6,275,597	508,900	-	(531,331)	26,424,143	100.0%		Total
11.2%	23.7%	1.9%	0.0%	-2.0%	100.0%			Percent

GENERAL FUND EXPENDITURES FY 2019 - 2020

Student Transportation Services

	Program # & Name	Salaries Admin	Salaries Teacher	Salaries Prof	Salaries ESP	Salaries Total	Benefits Admin	Benefits Teacher	Benefits Prof	Benefits ESP	Benefits Total
27100	Transportation Supervision	96,745	-	69,429	394,200	560,374	31,011	-	29,228	143,682	203,921
27200	Vehicle Operation Services	-	-	-	2,227,594	2,227,594	-	-	-	893,603	893,603
27400	Vehicle Services	-	-	68,989	251,105	320,094	-	-	23,890	91,388	115,278
27500	Small Engine Maintenance	-	-	-	75,377	75,377	-	-	-	29,055	29,055
	Total	96,745	-	138,418	2,948,276	3,183,439	31,011	-	53,118	1,157,728	1,241,857
	Percent	1.7%	0.0%	2.5%	52.7%	56.9%	0.6%	0.0%	0.9%	20.7%	22.2%

Central Services Summary

	Program # & Name	Salaries Admin	Salaries Teacher	Salaries Prof	Salaries ESP	Salaries Total	Benefits Admin	Benefits Teacher	Benefits Prof	Benefits ESP	Benefits Total
28010	Support Services - Central	256,364	-	102,772	98,606	457,742	77,456	-	22,901	34,484	134,841
28130	Grants Acquisition Office	-	-	162,430	122,773	285,203	-	-	48,423	48,543	96,966
28230	Community Relations Services	112,249	-	82,974	128,892	324,115	37,248	-	26,119	54,565	117,932
28300	Human Resource Services	230,062	-	430,054	502,770	1,162,886	72,564	-	146,353	168,322	387,239
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	121,437	123,437	-	-	432	45,269	45,701
28380	Equal Opportunity Program	-	-	101,312	53,136	154,448	-	-	27,091	16,216	43,307
28400	Information Technology	111,129	-	943,927	157,150	1,212,206	33,986	-	293,438	49,798	377,222
28420	Technology Support	-	-	1,011,599	113,982	1,125,581	-	-	323,478	37,264	360,742
28440	Network Services	117,931	-	677,332	-	795,263	26,667	-	213,770	-	240,437
28450	Telecommunications	-	-	91,801	62,013	153,814	-	-	28,305	14,021	42,326
28510	Unemployment Insurance	-	-	-	-	-	-	-	-	-	-
28550	Safety Program	-	2,500	-	2,500	5,000	-	534	-	534	1,068
	Total	827,735	37,380	3,606,201	1,371,259	5,842,575	247,921	8,068	1,130,310	503,756	1,890,055
	Percent	7.0%	0.3%	30.3%	11.5%	49.2%	2.1%	0.1%	9.5%	4.2%	15.9%

Retiree Services & Administrative Support Summary

	Program # & Name	Salaries Admin	Salaries Teacher	Salaries Prof	Salaries ESP	Salaries Total	Benefits Admin	Benefits Teacher	Benefits Prof	Benefits ESP	Benefits Total
29100	Volunteer Services	-	363	107,167	44,978	152,508	-	78	33,328	14,284	47,690
29500	Non Teacher Post Employment Benefits	352,246	-	-	266,329	618,575	34,000	-	-	102,328	136,328
	Total	352,246	363	107,167	311,307	771,083	34,000	78	33,328	116,612	184,018
	Percent	33.9%	0.0%	10.3%	30.0%	74.2%	3.3%	0.0%	3.2%	11.2%	17.7%

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

GENERAL FUND EXPENDITURES FY 2019 - 2020

Student Transportation Services

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent		Program # & Name
230,698	6,000	-	-	-	1,000,993	17.9%	27100	Transportation Supervision
75,015	505,900	100,000	-	-	3,802,112	67.9%	27200	Vehicle Operation Services
12,250	228,000	-	-	-	675,622	12.1%	27400	Vehicle Services
-	13,500	-	-	-	117,932	2.1%	27500	Small Engine Maintenance
317,963	753,400	100,000	-	-	5,596,659	100.0%		Total
5.7%	13.5%	1.8%	0.0%	0.0%	100.0%			Percent

Central Services Summary

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent		Program # & Name
60,548	6,825	7,000	1,500	-	668,456	5.6%	28010	Support Services - Central
34,755	5,000	2,000	1,000	126,968	551,892	4.6%	28130	Grants Acquisition Office
270,889	121,175	1,957	1,075	-	837,143	7.0%	28230	Community Relations Services
237,170	10,000	900	3,532	(41,241)	1,760,486	14.8%	28300	Human Resource Services
176,955	-	-	-	-	219,369	1.8%	28320	Recruiting & Placement Services
385,600	5,000	-	-	-	433,340	3.6%	28340	Non-Instructional Staff Development
26,247	6,000	-	-	-	201,385	1.7%	28341	Non-Instructional Staff Training
8,354	1,707	-	200	-	208,016	1.8%	28380	Equal Opportunity Program
435,800	3,000	5,782	-	(62,663)	1,971,347	16.6%	28400	Information Technology
86,793	165,150	41,750	100	(674,214)	1,105,902	9.3%	28420	Technology Support
778,315	1,600	157,757	-	-	1,973,372	16.6%	28440	Network Services
569,000	-	1,010,877	-	-	1,776,017	14.9%	28450	Telecommunications
162,250	-	-	-	-	162,250	1.4%	28510	Unemployment Insurance
9,000	-	2,100	-	-	17,168	0.1%	28550	Safety Program
3,241,676	325,457	1,230,123	7,407	(651,150)	11,886,143	100.0%		Total
27.3%	2.7%	10.3%	0.1%	-5.5%	100.0%			Percent

Retiree Services & Administrative Support Summary

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent		Program # & Name
15,471	66,125	1,980	700	-	284,474	27.4%	29100	Volunteer Services
-	-	-	-	-	754,903	72.6%	29500	Non Teacher Post Employment Benefits
15,471	66,125	1,980	700	-	1,039,377	100.0%		Total
1.5%	6.4%	0.2%	0.1%	0.0%	100.0%			Percent

GENERAL FUND EXPENDITURES FY 2019 - 2020

Community Services

	Program # & Name	Salaries Admin	Salaries Teacher	Salaries Prof	Salaries ESP	Salaries Total	Benefits Admin	Benefits Teacher	Benefits Prof	Benefits ESP	Benefits Total
33100	Tesla Infant/Toddler Program	-	-	-	162,820	162,820	-	-	-	80,952	80,952
33400	GED Services and Testing	-	-	-	5,894	5,894	-	-	-	1,288	1,288
33500	Facility Rental Services	-	-	108,627	177,056	285,683	-	-	38,198	45,873	84,071
33910	Crossing Guard Services	-	-	-	324,564	324,564	-	-	-	70,106	70,106
34100	Adult Basic Education	-	147,166	-	4,500	151,666	-	40,440	-	985	41,425
	Total	-	147,166	108,627	674,834	930,627	-	40,440	38,198	199,204	277,842
	Percent	0.0%	8.2%	6.1%	37.8%	52.2%	0.0%	2.3%	2.1%	11.2%	15.6%

Fund Balance Summary

	Program # & Name	Salaries Admin	Salaries Teacher	Salaries Prof	Salaries ESP	Salaries Total	Benefits Admin	Benefits Teacher	Benefits Prof	Benefits ESP	Benefits Total
91000	Assigned - Strategic Plan	-	-	-	-	-	-	-	-	-	-
91000	Assigned - Time Sheet System	-	-	-	-	-	-	-	-	-	-
91000	Unassigned - Contingency	-	-	-	-	-	-	-	-	-	-
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 2019 - 2020

Community Services

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name	
-	8,538	-	-	-	252,310	14.1%	33100	Tesla Infant/Toddler Program
-	250	-	-	-	7,432	0.4%	33400	GED Services and Testing
31,641	1,275	990	500,000	10,318	913,978	51.2%	33500	Facility Rental Services
-	1,500	-	-	-	396,170	22.2%	33910	Crossing Guard Services
6,792	10,000	4,000	250	-	214,133	12.0%	34100	Adult Basic Education
38,433	21,563	4,990	500,250	10,318	1,784,023	100.0%		Total
2.2%	1.2%	0.3%	28.0%	0.6%	100.0%			Percent

Fund Balance Summary

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name	
-	-	-	800,000	-	800,000	2.6%	91000	Assigned - Strategic Plan
-	-	-	500,000	-	500,000	1.6%	91000	Assigned - Time Sheet System
-	-	-	22,437,905	-	22,437,905	73.1%	91000	Unassigned - Contingency
-	-	-	5,181,340	-	5,181,340	16.9%	93210	Restricted - TABOR
-	-	-	135,000	-	135,000	0.4%	93220	Restricted - MYO
-	-	-	1,500,000	-	1,500,000	4.9%	94000	Committed - Encumbrances
-	-	-	150,000	-	150,000	0.5%	99000	Unassigned - Unanticipated
-	-	-	30,704,245	-	30,704,245	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 2019-20 Adopted Budget

		Actual		Budget		
Program Name	**Number**	**2016-17 Actual**	**2017-18 Actual**	**2018-19 Mid-Year**	**Difference**	**2019-20 Adopted**
INSTRUCTIONAL SERVICES						
General Education	00100-00300	87,944,392	94,945,379	108,909,095	(2,636,549)	106,272,546
Intramural Activities	002IA	84,210	82,583	86,542	-	86,542
Montessori Preschool	00400	155,272	181,354	161,861	(35,119)	126,742
Post Secondary	00500	638,020	652,454	701,234	(52,000)	649,234
Gifted and Talented	00700	2,895,945	3,099,254	3,432,687	185,795	3,618,482
International Baccalaureate	007IB	97,644	112,316	145,511	-	145,511
General Instructional Media	00800	119,375	125,962	130,490	-	130,490
Achieve On-Line	009AC	1,075,795	1,216,805	1,258,034	62,860	1,320,894
Alternative Programs	009AL	2,621,812	2,587,384	2,845,869	(176,274)	2,669,595
AVID Program	009AV	378,928	429,366	460,184	(219,162)	241,022
Instructional Staff Stipends	009CA	1,443,829	1,475,439	1,910,635	-	1,910,635
Committed Youth/Detention Center	009CY/DC	37,987	30,517	131,000	-	131,000
Digital School	009DS	371,950	390,425	444,161	45,437	489,598
Early College High School	009EC	949,946	1,000,010	1,133,131	12,513	1,145,644
English Language Learners	009ES	3,629,022	3,871,436	5,117,736	(673,229)	4,444,507
Expelled Students	009EX	187,741	173,243	211,711	111,849	323,560
MESA	009ME	9,383	15,924	13,620	800	14,420
Student Conferences, Clubs & Activities	009SC	78,076	79,728	68,228	-	68,228
Summer Literacy	009SL	373,370	325,507	251,095	(55,337)	195,758
Summer School	009SS	30,019	30,989	20,930	-	20,930
Production Printing Fund	009TP	892,687	897,735	976,448	2,000	978,448
Teachers' Post Employment Benefits	009TR	736,375	1,076,632	949,114	-	949,114
Career & Technical Education	009VE	475,028	450,284	624,155	48,835	672,990
Literacy/READ Act	05110	3,519,471	3,584,650	2,969,676	(223,956)	2,745,720
Junior ROTC	08910	789,702	793,148	810,501	(43,142)	767,359
Challenger Learning Center	13450	84,225	83,500	83,000	-	83,000
Special Education (includes Pre-school)	17000 & 17910	15,297,388	17,049,422	19,128,933	530,578	19,659,511
Work Study	17050	17,231	11,152	27,968	-	27,968
Speech Pathologists	17710	2,347,808	2,505,137	2,972,439	177,652	3,150,091
Production Printing Fund	17990	229,969	320,167	439,553	(17,512)	422,041
Athletics	18000	1,915,924	1,962,660	2,231,892	(2,492)	2,229,400
TOTAL INSTRUCTIONAL SERVICES		**129,428,524**	**139,560,562**	**158,647,433**	**(2,956,453)**	**155,690,980**
STUDENT SUPPORT						
Pupil Services						
Attendance Services	21110	425,583	452,744	509,602	(65,738)	443,864
Social Work Services	21130	1,524,912	1,675,341	1,848,180	436,555	2,284,735
Pupil Auditing Services	21140	172,493	180,580	191,134	51,327	242,461
Archives/Records Management	21150	212,203	232,254	251,028	36,484	287,512
Dropout Prevention Services	21180	528,295	563,870	597,791	(159,958)	437,833
Community Liaisons	21190	358,852	425,156	600,585	(117,738)	482,847
Counseling Services	21220	4,656,115	5,249,256	8,722,756	(1,622,968)	7,099,788
Pupil Scheduling Services	21260	180,901	246,578	260,989	(59)	260,930
Nursing Services	21340	834,189	807,020	962,816	175,092	1,137,908
Medicaid	21390	968,299	1,034,237	1,127,940	(399,529)	728,411
Psychological Services	21400	1,175,801	1,059,177	1,770,911	(40,487)	1,730,424
Audiology Services	21500	172,561	184,440	195,892	26,367	222,259
Occupational & Physical Therapists	21600	578,308	640,857	710,008	18,227	728,235
Behavior Intervention Specialists	21700	219,864	293,347	334,468	(26,299)	308,169
Before and After School Programs	21910	-	-	-	280,000	280,000
Total Pupil Services		**12,008,376**	**13,044,857**	**18,084,100**	**(1,408,724)**	**16,675,376**

Colorado Springs School District 11
GENERAL FUND (Excludes Preschool & Risk Management Funds)
Detail Schedule of Expenditures, Transfers, and Reserves by Program
FY 2019-20 Adopted Budget

		Actual		Budget		
Program Name	**Number**	**2016-17 Actual**	**2017-18 Actual**	**2018-19 Mid-Year**	**Difference**	**2019-20 Adopted**
Instructional Staff						
Student Achievement Accountability	22110	698,437	759,628	808,072	5,532	813,604
Multi-Tier Systems of Support	22111	484,576	522,548	635,681	(26,294)	609,387
Curriculum Alignment	22120	1,019,095	1,046,359	1,273,804	247,823	1,521,627
Instructional Use Requirement	2212Y	176,365	201,703	227,409	39,997	267,406
Instructional Staff Training Services	22130	919,111	1,026,584	1,187,158	(79,526)	1,107,632
Academic Student Assessment	22140	1,021,447	1,093,567	1,060,273	(63,870)	996,403
Achieve Team	22190	305,164	513,588	1,482,270	(232,497)	1,249,773
Supervision of LRS	22210	703,150	758,488	800,673	(17,679)	782,994
Learning Resource Sources	22220	4,720,234	5,104,362	5,534,683	(263,427)	5,271,256
Educational Television Services	22240	529,866	584,488	578,259	39,747	618,006
Supervision of Special Education	22310	1,096,949	1,072,350	1,128,733	2,350	1,131,083
Supervision - Career and Technical	22320	174,251	296,144	261,868	(7,813)	254,055
Supervision - Adult Education	22330	163,590	179,622	249,958	540	250,498
Supervision - Athletics	22340	682,168	748,449	803,390	(13,111)	790,279
Supervision - ELL	22350	173,242	180,761	192,516	8,207	200,723
Supervision - Gifted and Talented	22370	166,503	194,734	194,382	(888)	193,494
Supervision - Special Ed Early Childhd	22380	127,499	56,369	58,022	5,712	63,734
Supervision - Summer Literacy	22400	131,238	163,556	51,879	48,648	100,527
Supervision - IB Program	22410	322,062	321,668	329,425	166,473	495,898
Supervision - Summer School	22420	17,046	19,883	23,019	-	23,019
Total Instructional Staff		**13,631,993**	**14,844,851**	**16,881,474**	**(140,076)**	**16,741,398**
TOTAL DIRECT INSTRUCTION and INSTRUCTIONAL SUPPORT		**155,068,893**	**167,450,270**	**193,613,007**	**(4,505,253)**	**189,107,754**
GENERAL ADMINISTRATION						
Board Secretary/Clerk	23120	144,243	171,144	161,071	4,066	165,137
Treasurer Services	23130	10,399	2,674	44,320	(20,000)	24,320
Election Services	23140	175,423	78,617	30,700	100,000	130,700
Legal Services	23150	94,715	138,274	285,000	-	285,000
Tax Assessment/Collection	23160	144,652	150,332	155,000	-	155,000
Audit Services	23170	63,498	68,299	70,280	-	70,280
Staff Relations/Negotiations	23180	102,678	106,157	103,642	(24,162)	79,480
ESP Staff Relations	23181	142,133	129,966	175,235	874	176,109
District Accountability Services	23190	6,311	6,844	8,717	-	8,717
Office of the Superintendent	23210	432,807	489,987	477,163	184,456	661,619
Community Relations Services	23220	14,156	-	-	-	-
State and Federal Relations	23230	14,139	14,248	14,107	-	14,107
Charter School Administration	23910	141,294	149,318	220,921	(17,546)	203,375
TOTAL GENERAL ADMINISTRATION		**1,486,448**	**1,505,860**	**1,746,156**	**227,688**	**1,973,844**
SCHOOL ADMINISTRATION						
Office of the Principal	24110	17,697,698	19,386,799	21,913,677	(806,395)	21,107,282
School Business Management	24130	464,943	494,651	530,601	61,333	591,934
Other Support Services	24900	270,810	191,162	315,780	(2,000)	313,780
TOTAL SCHOOL ADMINISTRATION		**18,433,451**	**20,072,612**	**22,760,058**	**(747,062)**	**22,012,996**
BUSINESS ADMINISTRATION						
Support Services - Business	25010	277,148	292,029	373,752	(13,414)	360,338
Financial Services	25100	1,025,483	1,133,782	1,397,587	(164,910)	1,232,677
Purchasing Services	25200	646,996	665,904	729,294	(8,012)	721,282
Warehousing & Distribution	25300	210,180	179,879	272,785	(12,989)	259,796
Postage and Mail Services	25310	138,831	137,775	139,640	-	139,640
TOTAL BUSINESS ADMINISTRATION		**2,298,638**	**2,409,369**	**2,913,058**	**(199,325)**	**2,713,733**
MAINTENANCE & OPERATIONS						
Maintenance & Operations Supervision	26100	794,309	819,786	899,835	(5,095)	894,740
Operations (Custodians)	26210	7,961,552	8,661,842	10,304,674	(885,236)	9,419,438
Building Maintenance	26230	4,223,972	4,318,223	4,817,123	330,277	5,147,400
Utilities	26250	4,804,306	4,520,450	5,293,647	308,151	5,601,798
Grounds Maintenance	26300	1,233,743	1,445,195	1,371,526	96,088	1,467,614
Non-Student Vehicle Maintenance	26500	424,797	446,112	313,289	2,336	315,625
Security Services	26600	2,878,783	3,166,627	3,477,762	99,766	3,577,528
TOTAL MAINTENANCE & OPERATIONS		**22,321,462**	**23,378,235**	**26,477,856**	**(53,713)**	**26,424,143**

Colorado Springs School District 11
GENERAL FUND (Excludes Preschool & Risk Management Funds)
Detail Schedule of Expenditures, Transfers, and Reserves by Program
FY 2019-20 Adopted Budget

		Actual		Budget		
Program Name	**Number**	**2016-17 Actual**	**2017-18 Actual**	**2018-19 Mid-Year**	**Difference**	**2019-20 Adopted**
STUDENT TRANSPORTATION SERVICES						
Transportation Supervision	27100	839,847	862,217	980,717	20,276	1,000,993
Vehicle Operation Services	27200	3,034,464	3,311,879	3,757,040	45,072	3,802,112
Vehicle Services	27400	607,523	656,424	673,749	1,873	675,622
Small Engine Maintenance	27500	113,657	130,303	132,082	(14,150)	117,932
TOTAL TRANSPORTATION SERVICES		**4,595,491**	**4,960,823**	**5,543,588**	**53,071**	**5,596,659**
CENTRAL SERVICES						
Support Services - Central	28010	471,634	711,189	712,128	(43,672)	668,456
Grants Acquisition Office	28130	476,832	492,632	534,449	17,443	551,892
Community Relations Services	28230	701,298	713,097	851,723	(14,580)	837,143
Human Resources Services	28300	1,503,658	1,611,818	1,762,595	(2,109)	1,760,486
Recruitment & Placement Services	28320	96,675	133,213	234,369	(15,000)	219,369
Non-Instructional Staff Development	28340	153,722	380,191	441,840	(8,500)	433,340
Non-Instructional Staff Training	28341	135,546	147,521	166,388	34,997	201,385
EOP, Ombudsman	28380	178,083	198,412	204,849	3,167	208,016
Information Service Systems	28400	1,838,903	1,885,648	2,111,809	(140,462)	1,971,347
Technology Equipment Maintenance	28420	1,000,306	987,240	1,186,424	(80,522)	1,105,902
Network Operations Services	28440	2,093,582	2,019,853	3,153,952	(1,180,580)	1,973,372
Telecommunications	28450	707,949	759,840	1,874,885	(98,868)	1,776,017
Unemployment Insurance	28510	177,999	102,157	162,250	-	162,250
Safety Program	28550	2,163	5,970	17,168	-	17,168
TOTAL CENTRAL SERVICES		**9,538,350**	**10,148,781**	**13,414,829**	**(1,528,686)**	**11,886,143**
OTHER SERVICES						
Volunteer Services	29100	228,599	245,698	271,385	13,089	284,474
Non-Teacher Post Employment Benefits	29500	900,275	745,585	754,903	-	754,903
TOTAL OTHER SERVICES		**1,128,874**	**991,283**	**1,026,288**	**13,089**	**1,039,377**
COMMUNITY SERVICES						
TESLA Childcare	33100	230,381	243,598	275,921	(23,611)	252,310
GED Testing	33400	5,038	6,327	250	7,182	7,432
Facility Rentals	33500	386,927	415,847	809,380	104,598	913,978
Crossing Guard Services	33910	261,606	302,760	396,170	-	396,170
Adult Basic Education	34100	52,777	83,468	220,617	(6,484)	214,133
TOTAL COMMUNITY SERVICES		**936,729**	**1,052,000**	**1,702,338**	**81,685**	**1,784,023**
CONSTRUCTION SERVICES						
Renovations	40000	-	270,281	110,000	(110,000)	-
TOTAL CONSTRUCTION SERVICES		**-**	**270,281**	**110,000**	**(110,000)**	**-**
TOTAL EXPENDITURES		**215,808,336**	**232,239,514**	**269,307,178**	**(6,768,506)**	**262,538,672**
FUND BALANCE						
Restricted - TABOR	93210	-	-	5,181,340	-	5,181,340
Restricted Multi-Year Obligations	93220	-	-	250,000	(115,000)	135,000
Assigned - Strategic Plan	90000	-	-	-	800,000	800,000
Assigned Time Sheet System	90001	-	-	-	500,000	500,000
Assigned Encumbrance	94000	-	-	1,000,000	500,000	1,500,000
Unassigned - Contingency	91000	-	-	10,943,186	11,494,719	22,437,905
Unassigned - Unanticipated	99000	-	-	150,000	-	150,000
TOTAL FUND BALANCES		**-**	**-**	**17,524,526**	**13,179,719**	**30,704,245**
TOTAL EXPENDITURES & FUND BALANCE		**215,808,336**	**232,239,514**	**286,831,704**	**6,411,213**	**293,242,917**

Colorado Springs School District 11
GENERAL FUND - (Preschool Fund & Risk Mgmt Fund not Included)
Detail Schedule of Employee Compensation and Benefits
Adopted Budget - FY 2019-20

Object Name	Number	Job Classification	2019-20 Adopted	
Administrators				
Regular Salaries	011010	Administrators	$ 11,766,569	
Supplemental Pay	015010	Administrators	269,754	
Post Employment Compensation	016010	Administrators	352,246	$ 12,388,569
Employee Benefits	020010	Administrators		3,631,435
Mileage Allowance - Administrators	029010	Administrators		88,830
Total Administrators				**16,108,834**
Professional-Instructional				
Regular Salaries	011020	Professional-Instructional	104,700,835	
Substitute & Temporary Staff	012020	Professional-Instructional	3,470,266	
Supplemental Pay	015020	Professional-Instructional	4,363,828	
Post Employment Compensation	016020	Professional-Instructional	637,310	113,172,239
Employee Benefits	020020	Professional-Instructional		35,805,206
Workermen's Compensation	021620	Professional-Instructional		11,073
Total Professional-Instructional				**148,988,518**
Non-teacher Professional				
Regular Salaries	011030	Professional-Other	8,357,168	
Substitute & Temporary Staff	012030	Professional-Other	38,024	
Supplemental Pay	015030	Professional-Other	38,000	8,433,192
Employee Benefits	020030	Professional-Other		2,634,234
Mileage Allowance - Professionals	029030	Professional-Other		19,275
Total Professional-Other				**11,086,701**
Paraprofessionals				
Regular Salaries	011040	Paraprofessionals	10,442,641	
Substitute & Temporary Staff	012040	Paraprofessionals	656,489	
Overtime Pay	013040	Paraprofessionals	3,800	
Supplemental Pay	015040	Paraprofessionals	203,749	11,306,679
Employee Benefits	020040	Paraprofessionals		4,307,996
Car Insurance Allowance	029140	Paraprofessionals		3,500
Total Paraprofessionals				**15,618,175**
Office/Administrative Support				
Regular Salaries	011050	Office/Administrative Support	8,927,414	
Substitute & Temporary Staff	012050	Office/Administrative Support	599,265	
Overtime Pay	013050	Office/Administrative Support	149,440	
Supplemental Pay	015050	Office/Administrative Support	135,264	
Post Employment Compensation	016050	Office/Administrative Support	266,329	10,077,712
Employee Benefits	020050	Office/Administrative Support		3,763,641
Tuition Reimbursement	024050	Office/Administrative Support		33,000
Total Office/Administrative Support				**13,874,353**
Crafts, Trades & Services				
Regular Salaries	011060	Crafts, Trades & Services	15,080,114	
Substitute & Temporary Staff	012060	Crafts, Trades & Services	86,000	
Overtime Pay	013060	Crafts, Trades & Services	303,072	
Supplemental Pay	015060	Crafts, Trades & Services	70,301	15,539,487
Employee Benefits	020060	Crafts, Trades & Services		5,513,107
Workermen's Compensation	021660	Crafts, Trades & Services		17,143
Mileage Allowance - Crafts, Trades & Service	029060	Crafts, Trades & Services		900
Total Crafts, Trades & Services				**21,070,637**
Total Employee Compensation				**170,917,878**
Total Employee Benefits				**55,829,340**
Total Employee Compensation & Benefits				**$ 226,747,218**

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 2019-20

Object Name	Number	Job Classification	2019-20 Adopted	
Employee Compensation				
Regular Salaries	011010	Administrators	$ 11,766,569	
Regular Salaries	011020	Professional-Instructional	104,700,835	
Regular Salaries	011030	Professional-Other	8,357,168	
Regular Salaries	011040	Paraprofessionals	10,442,641	
Regular Salaries	011050	Office/Administrative Support	8,927,414	
Regular Salaries	011060	Crafts, Trades & Services	15,080,114	
Substitute & Temporary Staff	012020	Professional-Instructional	3,470,266	
Substitute & Temporary Staff	012030	Professional-Other	38,024	
Substitute & Temporary Staff	012040	Paraprofessionals	656,489	
Substitute & Temporary Staff	012050	Office/Administrative Support	599,265	
Substitute & Temporary Staff	012060	Crafts, Trades & Services	86,000	
Overtime Pay	013040	Paraprofessionals	3,800	
Overtime Pay	013050	Office/Administrative Support	149,440	
Overtime Pay	013060	Crafts, Trades & Services	303,072	
Additional/Extra Duty/Stipend Pay	015010	Administrators	269,754	
Additional/Extra Duty/Stipend Pay	015020	Professional-Instructional	4,363,828	
Additional/Extra Duty/Stipend Pay	015030	Professional-Other	38,000	
Additional/Extra Duty/Stipend Pay	015040	Paraprofessionals	203,749	
Additional/Extra Duty/Stipend Pay	015050	Office/Administrative Support	135,264	
Additional/Extra Duty/Stipend Pay	015060	Crafts, Trades & Services	70,301	
Post Employment Compensation	016010	Administrators	352,246	
Post Employment Compensation	016020	Professional-Instructional	637,310	
Post Employment Compensation	016050	Office/Administrative Support	266,329	
Total Employee Compensation				**170,917,878**
Employee Benefits				
Employee Benefits	020010	Administrators	3,631,435	
Employee Benefits	020020	Professional-Instructional	35,805,206	
Employee Benefits	020030	Professional-Other	2,634,234	
Employee Benefits	020040	Paraprofessionals	4,307,996	
Employee Benefits	020050	Office/Administrative Support	3,763,641	
Employee Benefits	020060	Crafts, Trades & Services	5,513,107	
Employee Benefits	021620	Workmens'Compensation	11,073	
Employee Benefits	021660	Workmens'Compensation	17,143	
Tuition Reimbursement	024050	Office/Administrative Support	33,000	
Mileage Allowance	029010	Administrators	88,830	
Mileage Allowance	029030	Professional-Other	19,275	
Mileage Allowance	029060	Crafts, Trades & Services	900	
Car Insurance Allowance	029140	Paraprofessionals	3,500	
Total Employee Benefits				**55,829,340**
Total Employee Compensation & Benefits				**226,747,218**

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 2019-20

Object Name	Number	Job Classification	2019-20 Adopted	
Purchased Services				
Professional & Technical Services				
Treasurer Collection Fees	031100	n/a	155,000	
Election Services	031200	n/a	130,500	
Treasurer Services	031300	n/a	12,320	
Legal Services	033100	n/a	633,295	
Audit Services	033200	n/a	68,300	
Negotiations Services	033300	n/a	11,800	
Other Purchased Personal Services	039000	n/a	1,676,347	
Total Professional & Technical Services				**2,687,562**
Property Services				
Utilities - Water	041100	n/a	1,095,755	
Utilities - Sewage	041200	n/a	150,884	
Utilities - Storm Water Fees	041300	n/a	153,736	
Utilities - Garbage Disposal	042100	n/a	235,000	
Repairs & Maintenance	043000	n/a	249,871	
Repair Copy Machines	043100	n/a	252,450	
Total Purchased Property Services				**2,137,696**
Other Purchased Services				
Other Services (Maintenance & Operations)	050000	n/a	4,724,302	
Field Trips	051300	n/a	55,538	
Student Transportation - Parents	051400	n/a	10,000	
Student Transportation - Contractor	051500	n/a	53,515	
Student Transportation	051900	n/a	40,000	
Insurance - Non-benefit	052000	n/a	126,580	
Unemployment Insurance	052500	n/a	153,250	
Telecommunications	053000	n/a	568,000	
Postage	053300	n/a	9,007	
Courier Service	053500	n/a	167,523	
Advertising	054000	n/a	201,863	
Printing, Binding & Duplicating	055000	n/a	585,251	
Tuition to Private Sources	056400	n/a	80,852	
Tuition to other Agencies	056500	n/a	144,905	
Tuition paid to Other Organizations	056900	n/a	540,768	
Travel, Registration & Entry Fees	058000	n/a	875,276	
In-state Travel	058100	n/a	3,655	
Out-of-state Travel	058200	n/a	11,000	
Mileage Reimbursements	058300	n/a	130,646	
P/S Other School District	059200	n/a	131,000	
Total Other Purchased Services				**8,612,931**
Total All Purchased Services				**13,438,189**

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 2019-20

Object Name	Number	Job Classification	2019-20 Adopted	
Supplies & Materials				
Projected Instructional Supply Carryover	061000	n/a	2,300,000	
Projected Non-Instructional Supply Carryover	061000	n/a	1,200,000	
General Supplies	061000	n/a	5,768,142	
Lamps & Light Bulbs	061100	n/a	8,000	
Custodial Support	061400	n/a	41,000	
Graduation Supplies	061700	n/a	41,032	
Inventory Write-Off	061800	n/a	1,040	
Utilities - Natural Gas	062100	n/a	1,061,608	
Utilities - Electricity	062200	n/a	3,358,852	
Motor Vehicle Fuels	062600	n/a	685,400	
Special Purchases	064100	n/a	6,000	
Curriculum Resources & Textbooks	064200	n/a	715,348	
Library Books/Periodicals	064300	n/a	93,324	
Book Binding	064400	n/a	10,000	
Electronic Media	065000	n/a	1,481,034	
Other Supplies	069000	n/a	72,650	
Total Supplies & Materials				**16,843,430**
Capital Outlay				
Equipment Greater than $5,000 per item	073000	n/a	1,242,000	
Vehicles	073200	n/a	130,000	
Technology Equipment	073400	n/a	2,710,612	
Equipment Less than $5,000 per item	073500	n/a	603,312	
Total Capital Outlay				**4,685,924**
Other Expenditures & Reserves				
Other Expenditures				
Dues and Fees	081000	n/a	142,315	
School Rental Incentives	084100	n/a	500,000	
Field Trips	085100		58,134	
Reimbursable Work Orders	085200		13,100	
Internal Technology Services	085300		(727)	
User Charges	086000	n/a	(27,493)	
Indirect Charges	086900	n/a	(528,218)	
Total Other Expenditures				**157,111**
Reserves				
Unassigned	084000	n/a	22,437,905	
Unassigned - Unanticipated	084000	n/a	150,000	
Assigned - Stategic Plan	084000	n/a	800,000	
Assigned - Time Sheet System	084000	n/a	500,000	
Assigned - Superintendent	084000	n/a	500,000	
Reserve for Encumbrance	084000	n/a	1,500,000	
Restricted - TABOR	084000	n/a	5,181,340	
Restricted - Multi-Year Obligations	084000	n/a	135,000	
Total Reserves			31,204,245	**31,204,245**
Total Other Expenditures & Reserves				**31,361,356**
Payment to Outside Entity	096000	n/a	166,800	**166,800**
Total General Fund Expenditures by Object				**$ 293,242,917**

Colorado Springs School District 11

General Education - Expenditures for Elementary & Secondary

Adopted FY2019-20

Acct #	Budgeted Expenditures	Elementary Schools	Middle Schools	High Schools	Central Support	Totals
011020	Teacher Salaries	33,592,978	15,402,914	16,661,922	1,829,577	67,487,391
011040	T/A Salaries	2,047,957	401,751	239,759	-	2,689,467
012020	Teacher Substitutes	-	-	-	2,431,634	2,431,634
012040	T/ A Substitutes	-	-	-	159,945	159,945
015020	Teacher Extra Pay	-	-	24,000	75,775	99,775
020020	Teacher Benefits	10,842,045	5,078,463	5,478,265	1,160,139	22,558,912
020040	T/A Benefits	673,105	153,004	85,453	34,548	946,110
039000	Professional/Consultant Services	-	-	-	6,500	6,500
043000	Instructional Equipment Maint.	-	7,000	-	53,200	60,200
043100	Copier Maintenance	102,132	65,650	34,410	-	202,192
050000	Other Purchased Services	-	-	220,927	510,908	731,835
055000	Printing	230,447	31,550	7,400	35,506	304,903
058000	Travel & Registration	-	-	22,000	2,700	24,700
058300	Mileage Reimbursement	-	-	-	5,550	5,550
061000	Instructional Supplies	386,141	357,819	531,788	371,985	1,647,733
061000	Instructional Supplies - Projected Carryover	-	-	-	2,300,000	2,300,000
064200	Textbooks	124,343	12,850	225,000	148,194	510,387
064300	Library Books/Media	44,394	20,960	10,600	-	75,954
064500	Electronic Media	52,061	29,391	61,715	524,623	667,790
073400	Technology Equipment	75,194	16,000	5,000	2,295,000	2,391,194
073500	Non-Capital Equipment	34,335	19,531	27,400	86,200	167,466
085100	Field Trips	21,308	7,450	7,000	31,000	66,758
085300	Tech Equipment Repair and Maintenance	-	-	-	736,150	736,150
Total Expenditures		**48,226,440**	**21,604,333**	**23,642,639**	**12,799,134**	**106,272,546**
	% of Total	**45.4%**	**20.3%**	**22.2%**	**12.0%**	**100.0%**
Staff FTE:						
	EDUCATION SUPPORT PROF.	59.63	5.88	6.00	0.00	71.51
	TEACHERS	608.45	279.00	282.00	0.00	1,169.45
FTE Totals		**668.08**	**284.88**	**288.00**	**-**	**1,240.96**
	% of Total	**53.8%**	**23.0%**	**23.2%**	**0.0%**	**100.0%**

Funded Pupil Count District Projection - 26,898.7 less 1,897.0 charter school students **$ 57,709**

Average Budgeted Teacher Salary equals 67,487,391 divided by 1,169.5

Colorado Springs School District 11

Elementary Education - Expenditures by Instructional Subject

Adopted FY2019-20

Acct #	Object	Regular 00100	Art 02000	Physical Curriculum 08000	Music 12000	FY19-20 Adopted
011020	TEACHER SALARY	27,570,785	1,677,797	1,882,335	2,462,060	33,592,978
011040	PARAPROF. SALARY	2,047,957	-	-	-	2,047,957
020020	TEACHER BENEFIT	8,849,538	537,900	644,682	809,925	10,842,045
020040	PARAPROF. BENEFIT	673,105	-	-	-	673,105
043100	COPIER MAINTENANCE	102,132	-	-	-	102,132
055000	PRINTING	230,447	-	-	-	230,447
058000	TRAVEL & REGISTRATION	-	-	-	-	-
061000	INSTRUCTIONAL SUPPLIES	386,141	-	-	-	386,141
064200	TEXTBOOKS	124,343	-	-	-	124,343
064300	LIBRARY BOOKS/MEDIA	44,394	-	-	-	44,394
065000	ELECTRONIC MEDIA	52,061	-	-	-	52,061
073400	TECHNOLOGY EQUIPMENT	75,194	-	-	-	75,194
073500	NON-CAPITAL EQUIPMENT	34,335	-	-	-	34,335
085100	FIELD TRIPS	21,308	-	-	-	21,308
	Total Expenditures	**40,211,740**	**2,215,698**	**2,527,017**	**3,271,985**	**48,226,440**
	% of Total	**83.4%**	**4.6%**	**5.2%**	**6.8%**	**100.0%**
Staff FTE:						
	EDUCATION SUPPORT PROF.	59.63	-	-	-	59.63
	TEACHERS	499.90	31.00	32.50	45.05	608.45
FTE Totals		**559.53**	**31.00**	**32.50**	**45.05**	**668.08**
	% of Total	**83.8%**	**4.6%**	**4.9%**	**6.7%**	**100.0%**

Colorado Springs School District 11

Middle School Education - Expenditures by Instructional Subject

Adopted FY2019-20

Acct #	Object	Regular 00200	Art 02000	Physical Curriculum 08000	Music 12000	FY19-20 Adopted
011020	TEACHER SALARY	12,489,720	684,815	1,042,524	1,185,855	15,402,914
011040	PARAPROF. SALARY	401,751	-	-	-	401,751
020020	TEACHER BENEFIT	4,111,756	219,551	357,055	390,101	5,078,463
020040	PARAPROF. BENEFIT	153,004	-	-	-	153,004
039000	CONTRACTED SERVICES	-	-	-	-	-
043000	REPAIRS	7,000	-	-	-	7,000
043100	COPIER MAINTENANCE	65,650	-	-	-	65,650
055000	PRINTING	31,330	-	110	110	31,550
061000	INSTRUCTIONAL SUPPLIES	281,817	21,318	10,800	43,884	357,819
064200	TEXTBOOKS	12,850	-	-	-	12,850
064300	LIBRARY BOOKS/MEDIA	20,960	-	-	-	20,960
065000	ELECTRONIC MEDIA	29,391	-	-	-	29,391
073400	TECHNOLOGY EQUIPMENT	16,000	-	-	-	16,000
073500	NON-CAPITAL EQUIPMENT	19,531	-	-	-	19,531
085200	FIELD TRIPS	7,450	-	-	-	7,450
	Total Expenditures	**17,648,210**	**925,684**	**1,410,489**	**1,619,950**	**21,604,333**
	% of Total	**81.7%**	**4.3%**	**6.5%**	**7.5%**	**100.0%**
Staff FTE:						
	EDUCATION SUPPORT PROF.	5.88	-	-	-	5.88
	TEACHERS	236.00	9.00	17.00	17.00	279.00
FTE Totals		**241.88**	**9.00**	**17.00**	**17.00**	**284.88**
	% of Total	**84.9%**	**3.2%**	**6.0%**	**6.0%**	**100.0%**

Colorado Springs School District 11

High School Education - Expenditures by Instructional Subject

Adopted FY2019-20

Acct #	Object	Job Class	Regular 00300	Art 02000	Business 03000	English 05000	Global Education 06000
011020	REGULAR EMPLOYEES	TEACHER	2,896,928	570,679	264,318	2,520,477	1,077,083
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	239,759	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	24,000	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	901,732	182,959	83,029	810,022	360,655
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	85,453	-	-	-	-
043100	COPIER MAINTENANCE		34,110	-	-	-	-
050000	OTHER PURCHASED SERVICES		220,927	-	-	-	-
055000	PRINTING		3,900	50	50	400	50
058000	TRAVEL & REGISTRATION		20,000	-	-	-	-
061000	INSTRUCTIONAL SUPPLIES		200,192	43,082	8,095	44,156	18,700
064200	TEXTBOOKS		225,000	-	-	-	-
064300	LIBRARY BOOKS/MEDIA		10,600	-	-	-	-
065000	ELECTRONIC MEDIA		61,715	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		5,000	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		27,000	-	-	-	-
085100	FIELD TRIPS		7,000	-	-	-	-
	Total Expenditures		**4,963,316**	**796,771**	**355,492**	**3,375,055**	**1,456,488**
	% of Total		**21.0%**	**3.4%**	**1.5%**	**14.3%**	**6.2%**
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		6.00	-	-	-	-
	TEACHERS		44.00	10.00	4.50	43.50	19.00
FTE Totals			**50.00**	**10.00**	**4.50**	**43.50**	**19.00**
	% of Total		**17.4%**	**3.5%**	**1.6%**	**15.1%**	**6.6%**

Physical Curriculum 08000	Family & Consumer Education 09000	Industrial Arts 10000	Math 11000	Music 12000	Science 13000	Social Science 15000	FY19-20 Adopted
1,042,524	219,096	283,546	2,524,155	564,693	2,438,040	2,260,383	16,661,922
-	-	-	-	-	-	-	239,759
-	-	-	-	-	-	-	24,000
357,055	80,069	91,154	899,569	185,763	783,125	743,133	5,478,265
-	-	-	-	-	-	-	85,453
-	-	300	-	-	-	-	34,410
-	-	-	-	-	-	-	220,927
-	350	50	1,500	-	350	700	7,400
-	-	-	-	2,000	-	-	22,000
14,897	32,992	21,105	38,570	34,694	47,905	27,400	531,788
-	-	-	-	-	-	-	225,000
-	-	-	-	-	-	-	10,600
-	-	-	-	-	-	-	61,715
-	-	-	-	-	-	-	5,000
400	-	-	-	-	-	-	27,400
-	-	-	-	-	-	-	7,000
1,414,876	**332,507**	**396,155**	**3,463,794**	**787,149**	**3,269,420**	**3,031,616**	**23,642,639**
6.0%	**1.4%**	**1.7%**	**14.7%**	**3.3%**	**13.8%**	**12.8%**	**100.0%**
-	-	-	-	-	-	-	6.00
18.00	4.00	5.00	43.00	10.00	43.00	38.00	282.00
18.00	**4.00**	**5.00**	**43.00**	**10.00**	**43.00**	**38.00**	**288.00**
6.3%	**1.4%**	**1.7%**	**14.9%**	**3.5%**	**14.9%**	**13.2%**	**100.0%**

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 8, 2019. These compensation approvals account for the salary and benefit increases on the detail pages of the FY19/20 adopted budget. One final factor, employee insurance benefit budgets will not see an increase in premiums for FY19/20.

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		
Division:	Superintendent and Personnel Support Services	Date:	June 12, 2019
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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted Budget
011020	REGULAR EMPLOYEES	TEACHER	30,386,134	32,498,388	33,879,330	(286,352)	33,592,978
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	906,862	1,102,871	1,378,071	669,886	2,047,957
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	245	808	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	9,585,517	10,169,511	11,324,544	(482,499)	10,842,045
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	271,932	309,506	355,567	317,538	673,105
039000	PROFESSIONAL/CONSULTANT SERVICES		17,265	300	-	-	-
043100	COPIER MAINTENANCE		121,553	141,099	90,631	11,501	102,132
055000	PRINTING		243,507	249,172	180,323	50,124	230,447
058000	TRAVEL & REGISTRATION		-	-	-	-	-
061000	INSTRUCTIONAL SUPPLIES		261,252	249,897	451,660	(65,519)	386,141
064200	TEXTBOOKS		145,604	125,421	137,616	(13,273)	124,343
064300	LIBRARY BOOKS/MEDIA		62,967	62,937	38,449	5,945	44,394
065000	ELECTRONIC MEDIA		77,291	64,774	38,292	13,769	52,061
073400	TECHNOLOGY EQUIPMENT		73,552	146,423	61,066	14,128	75,194
073500	NON-CAPITAL EQUIPMENT		30,244	28,611	37,199	(2,864)	34,335
085100	FIELD TRIPS		24,559	20,375	13,788	7,520	21,308
	Total Expenditures		**42,208,485**	**45,170,093**	**47,986,536**	**239,904**	**48,226,440**
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		61.38	60.50	59.63	(5.75)	53.88
	TEACHERS		616.50	614.40	608.45	(44.55)	563.90
FTE Totals			**677.88**	**674.90**	**668.08**	**(50.30)**	**617.78**

Program:	General Middle School Education	Program No.:	00200
Program Budget Manager:	Michael J. Thomas and Danniella Ewen		
Division:	Superintendent and Personnel Support Services	Date:	June 12, 2019
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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted Budget
011020	REGULAR EMPLOYEES	TEACHER	13,223,836	14,282,570	15,875,073	(472,159)	15,402,914
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	81,780	115,948	113,676	288,075	401,751
020020	EMPLOYEE BENEFITS	TEACHER	4,254,914	4,606,248	5,494,959	(416,496)	5,078,463
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	28,377	43,830	39,987	113,017	153,004
039000	PROFESSIONAL/CONSULTANT SERVICES		665	2,914	-	-	-
043000	REPAIRS		2,042	2,777	4,672	2,328	7,000
043100	COPIER MAINTENANCE		75,124	94,408	51,750	13,900	65,650
050000	OTHER PURCHASED SERVICES		6,661	3,735	-	-	-
055000	PRINTING		29,279	33,819	29,500	2,050	31,550
061000	INSTRUCTIONAL SUPPLIES		266,309	241,067	477,244	(119,425)	357,819
064200	TEXTBOOKS		25,835	24,790	13,050	(200)	12,850
064300	LIBRARY BOOKS/MEDIA		19,482	31,910	19,488	1,472	20,960
065000	ELECTRONIC MEDIA		41,545	34,579	27,675	1,716	29,391
073400	TECHNOLOGY EQUIPMENT		64,058	76,193	18,000	(2,000)	16,000
073500	NON-CAPITAL EQUIPMENT		26,359	16,008	12,300	7,231	19,531
081000	DUES		7,390	-	3,400	(3,400)	-
085100	FIELD TRIPS		16,629	8,083	8,750	(1,300)	7,450
	Total Expenditures		**18,170,282**	**19,618,879**	**22,189,524**	**(585,191)**	**21,604,333**
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		6.88	5.88	5.88	1.00	6.88
	TEACHERS		275.10	272.60	279.00	(15.90)	263.10
	FTE Totals		**281.98**	**278.48**	**284.88**	**(14.90)**	**269.98**

Program:	Intramural Activities	Program No.	002IA
Program Budget Manager:	Christopher Noll		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
015020	SUPPLEMENTAL PAY	TEACHER	44,232	41,792	45,000	-	45,000
020020	EMPLOYEE BENEFITS	TEACHER	8,810	8,540	9,720	-	9,720
039000	PROFESSIONAL/CONSULTANT SERVICES		5,209	5,364	5,292	-	5,292
051300	TRANS./FIELD TRIPS		8,613	6,405	10,000	-	10,000
061000	GENERAL INSTRUCTIONAL SUPPLIES		10,302	15,080	12,480	-	12,480
073500	NON-CAPITAL EQUIPMENT		7,044	5,402	4,050	-	4,050
	Total Expenditures		**84,210**	**82,583**	**86,430**	**-**	**86,542**

Program:	General High School Education	Program No.:	00300
Program Budget Manager:	Michael J. Thomas and Danniella Ewen		
Division:	Superintendent and Personnel Support Services	Date:	June 12, 2019
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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted Budget
011020	REGULAR EMPLOYEES	TEACHER	15,560,162	16,924,523	17,499,599	(837,677)	16,661,922
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	84,773	99,051	122,936	116,823	239,759
012020	TEMP. EMPLOYEES	TEACHER	-	9,934	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	3,660	11,688	-	24,000	24,000
020020	EMPLOYEE BENEFITS	TEACHER	5,057,116	5,475,262	5,853,063	(374,798)	5,478,265
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	28,489	39,059	55,639	29,814	85,453
039000	PROFESSIONAL/CONSULTANT SERVICES		1,000	300	-	-	-
043100	COPIER MAINTENANCE		30,270	35,782	16,710	17,700	34,410
050000	OTHER PURCHASED SERVICES		10,024	157,091	183,577	37,350	220,927
055000	PRINTING		40,192	7,754	2,627	4,773	7,400
058000	TRAVEL & REGISTRATION		12,000	16,768	24,500	(2,500)	22,000
061000	INSTRUCTIONAL SUPPLIES		294,539	351,092	526,170	5,618	531,788
064200	TEXTBOOKS		65,527	66,503	49,600	175,400	225,000
064300	LIBRARY BOOKS/MEDIA		12,338	12,102	9,500	1,100	10,600
065000	ELECTRONIC MEDIA		52,280	62,142	69,175	(7,460)	61,715
073400	TECHNOLOGY EQUIPMENT		58,471	137,316	5,000	-	5,000
073500	NON-CAPITAL EQUIPMENT		88,616	35,577	30,000	(2,600)	27,400
081000	DUES		635	2,325	-	-	-
085100	FIELD TRIPS		11,438	8,099	3,500	3,500	7,000
	Total Expenditures		**21,411,528**	**23,452,368**	**24,451,596**	**(808,957)**	**23,642,639**
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		6.75	5.88	5.88	0.12	6.00
	TEACHERS		308.60	311.10	306.70	(24.70)	282.00
FTE Totals			**315.35**	**316.98**	**312.58**	**(24.58)**	**288.00**

Program:	Montessori Preschool	Program No.:	00400
Program Budget Manager:	Sharon Gately		
Division:	Achievement/Learning/Leadership and Personnel Support	Date:	June 12, 2019
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	FY16-17 Actual	FY18-19 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	47,282	57,494	57,447	(25,246)	32,201
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	58,978	70,448	54,437	94	54,531
015020	SUPPLEMENTAL PAY	TEACHER	2,516	1,994	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	14,482	17,265	17,558	(10,131)	7,427
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	24,429	27,364	21,558	164	21,722
061000	INSTRUCTIONAL SUPPLIES		1,724	928	5,000	-	5,000
086900	INDIRECT COSTS		5,861	5,861	5,861	-	5,861
	Total Expenditures		**155,272**	**181,354**	**161,861**	**(35,119)**	**126,742**
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		3.52	2.62	2.62	-	2.62
	TEACHERS		1.20	1.70	1.10	(0.50)	0.60
	FTE Totals		**4.72**	**4.32**	**3.72**	**(0.50)**	**3.22**

Program:	Post-Secondary Enrollment Options	Program No.:	00500
Program Budget Manager:	Duane Roberson		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
012020	TEMP. EMPLOYEES	TEACHER	-	4,476	-	-	-
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	-	2,175	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	-	1,915	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	-	1,376	-	-	-
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	-	470	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		500	-	5,000	(5,000)	-
050000	OTHER PUR. SERVICES		431,607	372,608	410,466	(17,000)	393,466
051300	FIELD TRIPS		102	7,526	5,000	(5,000)	-
055000	PRINTING		-	3,828	7,000	(7,000)	-
058000	TRAVEL & REGISTRATION		1,271	377	-	-	-
056900	TUITION/FEES - OTHER		200,753	239,250	255,768	-	255,768
061000	INSTRUCTIONAL SUPPLIES		3,786	18,453	18,000	(18,000)	-
	Total Expenditures		**638,020**	**652,454**	**701,234**	**(52,000)**	**649,234**

Program:	Gifted and Talented	Program No.:	00700
Program Budget Manager:	Kristin Balsick		
Division:	Achievement, Learning, and Leadership Date:	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	2,202,362	2,341,917	2,584,101	139,098	2,723,199
012020	TEMP. EMPLOYEES	TEACHER	3,650	6,329	13,170	-	13,170
015020	SUPPLEMENTAL PAY	TEACHER	-	-	2,030	-	2,030
020020	EMPLOYEE BENEFITS	TEACHER	641,100	696,162	798,516	39,397	837,913
039000	PROFESSIONAL/CONSULTANT SERVICES		7,714	6,965	9,000	-	9,000
050000	OTHER PURCHASED SERVICES		-	200	-	-	-
051300	FIELD TRIPS		1,810	4,566	5,000	-	5,000
055000	PRINTING		1,555	1,788	3,000	-	3,000
058000	TRAVEL & REGISTRATION		9,134	13,616	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		-	-	1,300	-	1,300
061000	INSTRUCTIONAL SUPPLIES		23,446	18,658	10,000	7,300	17,300
064200	TEXTBOOKS		2,959	3,267	3,700	-	3,700
065000	ELECTRONIC MEDIA SUPPLIES		2,214	5,401	870	-	870
081000	DUES		-	385	-	-	-
	Total Expenditures		**2,895,945**	**3,099,254**	**3,432,687**	**185,795**	**3,618,482**
Staff FTE:							
	TEACHERS		40.65	41.75	41.00	0.60	41.60
FTE Totals			**40.85**	**41.75**	**41.00**	**0.60**	**41.60**

Program:	International Baccalaureate	Program No.:	007IB
Program Budget Manager:	John Keane		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
012020	TEMP. EMPLOYEES	TEACHER	2,862	1,858	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	542	396	-	-	-
050000	OTHER PUR. SERVICES		52,519	59,379	86,469	-	86,469
055000	PRINTING		3,446	4,213	4,500	-	4,500
058000	TRAVEL & REGISTRATION		3,966	-	-	-	-
061000	GEN. INST. SUPPLIES		3,002	8,312	9,000	-	9,000
064200	TEXTBOOKS		1,329	7,896	7,261	-	7,261
065000	ELECTRONIC MEDIA SUPPLIES		-	573	7,500	-	7,500
081000	DUES		29,980	29,689	30,781	-	30,781
	Total Expenditures		**118,726**	**112,316**	**145,511**	**-**	**145,511**

Program:	General Instructional Media	Program No.:	00800
Program Budget Manager:	Melissa Smead		
Division:	Technology Services	Date:	June 12, 2019
Division Head:	John McCarron		

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	FY16-17 Actual	FY17-18 Actual	FY17-18 Mid-Year Budget	Change	FY19-20 Adopted
050000	OTHER PUR. SERVICES		45,913	45,944	50,000	-	50,000
064300	LIBRARY/MEDIA SUPPLIES		4,827	28,301	6,950	-	6,950
064400	BOOK BINDING		3,903	412	10,000	-	10,000
065000	ELECTRONIC MEDIA SUPPLIES		64,732	51,122	63,540	-	63,540
073500	NON-CAPITAL EQUIPMENT		-	182	-	-	-
Total Expenditures			**119,375**	**125,961**	**130,490**	**-**	**130,490**

Program: Other General Education Program
Program Budget Manager: Various
Program No.: 00900
Division: Achievement/Learning/Leadership, Superintendent, and Personnel Support Services
Date: June 12, 2019
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 #	Object	Job Class	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	54,534	90,746	809,922	1,019,655	1,829,577
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	-	-	144,591	(144,591)	-
012020	TEMP. EMPLOYEES	TEACHER	1,629,255	1,953,495	2,496,934	(65,300)	2,431,634
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	299,891	263,850	159,945	-	159,945
015020	SUPPLEMENTAL PAY	TEACHER	16,471	46,113	90,975	(15,200)	75,775
020020	EMPLOYEE BENEFITS	TEACHER	367,864	469,267	810,032	350,107	1,160,139
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	61,816	56,123	78,107	(43,559)	34,548
039000	PROFESSIONAL/CONSULTANT SERVICES		11,912	10,491	6,500	-	6,500
043000	INSTRUCTIONAL EQUIPMENT MAINT.		88,903	101,263	53,200	-	53,200
050000	OTHER PURCHASED SERVICES		498,393	400,356	707,471	(196,563)	510,908
055000	PRINTING		25,202	16,491	36,456	(950)	35,506
058000	TRAVEL & REGISTRATION		4,170	3,296	2,000	700	2,700
058300	MILEAGE REIMBURSEMENT		4,472	7,350	5,050	500	5,550
061000	INSTRUCTIONAL SUPPLIES		261,173	402,247	372,895	(910)	371,985
061000	INSTRUCTIONAL SUPPLIES Carryover		-	-	2,100,000	200,000	2,300,000
064200	TEXTBOOKS		795,291	715,245	733,194	(585,000)	148,194
065000	ELECTRONIC MEDIA		527,282	599,281	640,117	(115,494)	524,623
073400	TECHNOLOGY EQUIPMENT		699,904	651,804	4,209,900	(1,914,900)	2,295,000
073500	NON-CAPITAL EQUIPMENT		68,064	174,727	87,000	(800)	86,200
085100	FIELD TRIPS		3,354	5,745	1,000	30,000	31,000
085300	TECH. EQUIPMENT REPAIRS & MAINT.		736,150	736,150	736,150	-	736,150
	Total Expenditures		**6,154,099**	**6,704,040**	**14,281,439**	**(1,482,305)**	**12,799,134**
Staff FTE:							
	TEACHERS		3.70	10.85	16.75	13.95	30.70
	EDUCATION SUPPORT PROFESSIONALS		1.50	1.88	4.88	(4.88)	-
FTE Totals			**5.20**	**12.73**	**21.63**	**9.07**	**30.70**

Program:	Achieve On-line School	Program No.:	009AC
Program Budget Manager:	John Bailey		
Division:	Achievement, Learning, and Leadership Date:	Date:	June 12, 2019
Division Head:	David Engstrom		

Program Description:
Achieve On-line curriculum is designed to prepare and equip students to be successful in the 21st 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 21st 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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	653,207	733,910	776,600	48,263	824,863
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	18,226	21,784	22,451	243	22,694
020020	EMPLOYEE BENEFITS	TEACHER	229,931	253,948	273,295	16,672	289,967
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	8,119	9,037	9,488	132	9,620
043100	COPIER MAINT.		448	634	1,000	(250)	750
050000	OTHER PUR. SERVICES		11,950	12,413	10,700	2,800	13,500
053400	INTERNET SERVICES		-	-	1,000	(1,000)	-
061000	INSTRUCTIONAL SUPPLIES		1,935	1,656	7,500	(5,000)	2,500
065000	ELECTRONIC MEDIA SUPPLIES		137,728	142,436	138,000	7,000	145,000
073400	TECHNOLOGY EQUIPMENT		9,890	38,028	10,000	(2,000)	8,000
073500	NON-CAPITAL EQUIPMENT		2,221	60	6,000	(4,000)	2,000
085100	FIELD TRIPS		2,140	2,899	2,000	-	2,000
	Total Expenditures		**1,075,795**	**1,216,805**	**1,258,034**	**62,860**	**1,320,894**
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
	TEACHERS		13.00	13.00	13.50	-	13.50
FTE Totals			**14.00**	**14.00**	**14.50**	**-**	**14.50**

Program:	Alternative Programs	Program No.:	009AL
Program Budget Manager:	Dan Hoff		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	1,722,452	1,902,493	2,070,115	(107,963)	1,962,152
012020	TEMP. EMPLOYEES	TEACHER	166,605	1,284	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	615,384	621,861	694,192	(34,463)	659,729
043100	COPIER MAINT.		7,654	8,699	9,700	(4,200)	5,500
050000	OTHER PUR. SERVICES		4,806	600	2,500	9,000	11,500
055000	PRINTING		17,137	11,114	14,700	(11,700)	3,000
061000	INSTRUCTIONAL SUPPLIES		66,500	14,212	27,515	(17,515)	10,000
064200	TEXTBOOKS		1,507	2,471	2,500	(1,500)	1,000
064300	LIBRARY BOOKS/MEDIA		4,020	2,394	3,500	(1,000)	2,500
065000	ELECTRONIC MEDIA SUPPLIES		1,637	4,440	1,800	(300)	1,500
073400	TECHNOLOGY EQUIPMENT		1,295	9,430	7,676	324	8,000
073500	NON-CAPITAL EQUIPMENT		10,631	7,078	9,500	(7,500)	2,000
085100	FIELD TRIPS		2,182	1,308	2,171	543	2,714
	Total Expenditures		**2,621,812**	**2,587,384**	**2,845,869**	**(176,274)**	**2,669,595**
Staff FIE:							
	TEACHERS		36.85	37.80	38.20	(3.20)	35.00
FIE Totals			**36.85**	**37.80**	**38.20**	**(3.20)**	**35.00**

Program:	Advancement Via Individual Determination (AVID)	Program No.:	009AV
Program Budget Manager:	Joan Jahelka		
Division:	Achievement, Learning, and Leadership	Date	June 12, 2019
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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	203,186	176,196	288,813	(177,150)	111,663
012020	TEMP. EMPLOYEES	TEACHER	44,852	64,249	33,500	-	33,500
015020	SUPPLEMENTAL PAY	TEACHER	832	475	3,000	-	3,000
020020	EMPLOYEE BENEFITS	TEACHER	66,014	62,372	91,236	(49,822)	41,414
050000	OTHER PUR. SERVICES		-	607	1,000	-	1,000
051300	FIELD TRIPS		933	14,305	1,000	-	1,000
055000	PRINTING		1,828	1,059	500	700	1,200
058000	TRAVEL & REGISTRATION		36,435	76,671	30,120	500	30,620
058300	MILEAGE REIMBURSEMENT		-	2,541	-	-	-
061000	INSTRUCTIONAL SUPPLIES		6,499	5,278	3,625	3,210	6,835
081000	DUES		18,350	25,613	7,390	3,400	10,790
Total Expenditures			**378,928**	**429,366**	**460,184**	**(219,162)**	**241,022**
Staff FTE:							
	TEACHERS		4.20	4.00	5.00	(3.00)	2.00
FTE Totals			**4.20**	**4.00**	**5.00**	**(3.00)**	**2.00**

Program:	Instructional Staff Stipends	Program No.:	009CA
Program Budget Manager:	Danniella Ewen		
Division:	Personnel Support Services	Date:	June 12, 2019
Division Head:	Phoebe Bailey		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
015020	SUPPLEMENTAL PAY	TEACHER	1,187,454	1,213,247	1,541,134	-	1,541,134
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	17,033	12,555	28,200	-	28,200
020020	EMPLOYEE BENEFITS	TEACHER	235,947	247,067	332,885	-	332,885
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	3,393	2,571	6,091	-	6,091
058300	MILEAGE REIMBURSEMENT		-	-	2,325	-	2,325
	Total Expenditures		**1,443,829**	**1,475,440**	**1,910,635**	**-**	**1,910,635**

Program:	Detention Center Program	Program No.:	009DC
Program Budget Manager:	Gregory Ecks		
Division:	Superintendent	Date:	June 12, 2019
Division Head:	Michael Thomas		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
059200	SERVICES PURCHASED FROM OTHER DISTRICTS		37,987	30,517	131,000	-	131,000
Total Expenditures			**37,987**	**30,517**	**131,000**	**-**	**131,000**

Program:	Digital School	Program No.:	009DS
Program Budget Manager:	John Bailey		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	242,756	247,877	259,940	55,171	315,111
015020	SUPPLEMENTAL PAY	TEACHER	19,140	31,365	45,227	(10,227)	35,000
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	638	520	5,891	(2,891)	3,000
020020	EMPLOYEE BENEFITS	TEACHER	82,376	83,200	92,021	8,186	100,207
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	127	106	1,272	(642)	630
043100	COPIER MAINTENANCE		603	615	1,000	(250)	750
050000	OTHER PURCHASED SERVICES		-	-	1,000	(500)	500
061000	INSTRUCTIONAL SUPPLIES		777	927	2,000	(1,000)	1,000
065000	ELECTRONIC MEDIA		23,760	24,590	34,910	(2,910)	32,000
073400	TECHNOLOGY EQUIPMENT		1,772	436	-	500	500
073500	NON-CAPITAL EQUIPMENT		-	789	900	-	900
Total Expenditures			**371,950**	**390,425**	**444,161**	**45,437**	**489,598**
Staff FTE:							
	TEACHERS		6.00	5.00	5.00	0.50	5.50
FTE Totals			**6.00**	**5.00**	**5.00**	**0.50**	**5.50**

Program:	Odyssey Early College and Career Options	Program No.:	009EC
Program Budget Manager:	Sean Norman		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	480,789	514,983	614,309	19,261	633,570
020020	EMPLOYEE BENEFITS	TEACHER	143,305	160,666	198,947	(6,629)	192,318
039000	PROFESSIONAL/CONSULTANT SERVICES		118,391	145,693	120,000	-	120,000
043100	COPIER MAINTENANCE		729	349	350	150	500
050000	OTHER PURCHASED SERVICES		6,404	-	50	-	50
051300	FIELD TRIPS		1,175	263	-	-	-
055000	PRINTING		1,004	1,255	1,800	(600)	1,200
058000	TRAVEL & REGISTRATION		-	520	-	-	-
061000	INSTRUCTIONAL SUPPLIES		1,506	3,427	7,675	2,831	10,506
064200	TEXTBOOKS		98,404	97,709	140,000	-	140,000
065000	ELECTRONIC MEDIA		797	2,924	5,000	-	5,000
073400	TECHNOLOGY EQUIPMENT		84,118	52,208	40,000	-	40,000
073500	NON-CAPITAL EQUIPMENT		12,265	20,013	5,000	(2,500)	2,500
081000	DUES		1,058	-	-	-	-
	Total Expenditures		**949,946**	**1,000,010**	**1,133,131**	**12,513**	**1,145,644**
Staff FTE:							
	TEACHERS		11.50	11.50	11.00	-	11.00
FTE Totals			**11.50**	**11.50**	**11.00**	**-**	**11.00**

Program:	ELL/Global Education	Program No.:	009ES
Program Budget Manager:	Talonna Hybki		
Division:	Achievement, Learning, and Leadership Date:	Date:	June 12, 2019
Division Head:	David Engstrom		

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 (ELL) schools based on enrollment, curriculum-writing projects by teachers and professional development activities for ELL 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 ELL coaches may not continue and the District will have this need.

Acct #	Object	Job Class	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	2,349,711	2,527,242	3,351,824	(506,006)	2,845,818
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	336,424	373,923	442,454	(11,717)	430,737
012020	TEMP. EMPLOYEES	TEACHER	3,429	232	3,000	-	3,000
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	327	400	500	-	500
015020	SUPPLEMENTAL PAY	TEACHER	2,700	3,208	3,500	-	3,500
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	-	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	736,895	789,705	1,084,729	(165,145)	919,584
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	134,622	138,434	159,818	7,929	167,747
050000	OTHER PURCHASED SERVICES		341	303	10,500	-	10,500
051300	FIELD TRIPS		-	764	-	-	-
055000	PRINTING		1,079	1,457	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		2,017	1,647	2,511	-	2,511
061000	GENERAL SUPPLIES		2,587	2,685	1,900	1,710	3,610
064200	TEXTBOOKS		58,889	31,436	55,000	-	55,000
	Total Expenditures		**3,629,022**	**3,871,436**	**5,117,736**	**(673,229)**	**4,444,507**
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		19.50	19.50	19.50	0.13	19.63
	TEACHERS		54.35	53.35	54.35	(8.35)	46.00
FTE Totals			**73.85**	**72.85**	**73.85**	**(8.22)**	**65.63**

Program:	Expelled Students	Program No.:	009EX
Program Budget Manager:	Gregory Ecks		
Division:	Superintendent	Date:	June 12, 2019
Division Head:	Michael J. Thomas		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	104,965	104,218	108,957	73,497	182,454
012020	TEMP. EMPLOYEES	TEACHER	1,321	5,612	14,500	8,482	22,982
015020	SUPPLEMENTAL PAY	TEACHER	25,935	11,614	27,783	21,200	48,983
020020	EMPLOYEE BENEFITS	TEACHER	40,260	39,046	47,051	8,670	55,721
050000	OTHER PURCHASED SERVICES		1,064	969	1,000	-	1,000
055000	PRINTING		-	-	720	-	720
058300	MILEAGE REIMBURSEMENT		-	-	300	-	300
061000	GEN. INST. SUPPLIES		2,125	2,730	2,000	-	2,000
065000	ELECTRONIC MEDIA SUPPLIES		11,785	9,054	9,000	-	9,000
073500	NON-CAPITAL EQUIPMENT		286	-	400	-	400
Total Expenditures			**187,741**	**173,243**	**211,711**	**111,849**	**323,560**
Staff FTE:							
	TEACHERS		2.00	2.00	2.00	1.00	3.00
FTE Totals			**2.00**	**2.00**	**2.00**	**1.00**	**3.00**

Program:	MESA	Program No.	009ME
Program Budget Manager:	David Sawtelle		
Division:	Achievement, Learning, and Leadership Date:	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
015020	SUPPLEMENTAL PAY	TEACHER	7,000	7,100	7,062	-	7,062
020020	EMPLOYEE BENEFITS	TEACHER	1,400	1,463	1,525	-	1,525
050000	OTHER PURCHASED SERVICES		325	-	1,000	-	1,000
051300	FIELD TRIPS		-	323	-	-	-
058000	TRAVEL & REGISTRATION		-	38	-	-	-
061000	GENERAL SUPPLIES		658	7,000	4,033	800	4,833
Total Expenditures			**9,383**	**15,924**	**13,620**	**800**	**14,420**

Program:	Student Conferences and Activities	Program No.:	009SC
Program Budget Manager:	David Engstrom		
Division:	Achievement, Learning, and Leadership Date:	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
012020	TEMP. EMPLOYEES	TEACHER	6,857	5,879	3,750	-	3,750
015020	SUPPLEMENTAL PAY	TEACHER	3,158	1,472	3,000	-	3,000
020020	EMPLOYEE BENEFITS	TEACHER	2,092	1,561	1,458	-	1,458
039000	PROFESSIONAL/CONSULTANT SERVICES		55	450	625	-	625
050000	OTHER PUR. SERVICES		-	1,860	-	-	-
051300	FIELD TRIPS		6,135	8,955	5,500	-	5,500
058000	TRAVEL & REGISTRATION		51,326	50,098	45,000	-	45,000
058300	MILEAGE REIMBURSEMENT		2,926	1,185	2,645	-	2,645
061000	GENERAL SUPPLIES		5,527	8,268	6,250	-	6,250
	Total Expenditures		**78,076**	**79,728**	**68,228**	**-**	**68,228**

Program:	Summer Enrichment	Program No.	009SL
Program Budget Manager:	Darian Founds		
Division:	Achievement, Learning, and Leadership Date:	Date:	June 12, 2019
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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
015020	TEMP. EMPLOYEES	TEACHER	270,138	249,319	162,233	(67,233)	95,000
020020	EMPLOYEE BENEFITS	TEACHER	52,323	51,627	37,762	(17,004)	20,758
050000	OTHER PUR. SERVICES		-	-	-	20,000	20,000
051900	STUDENT TRANSPORTATION		26,423	-	40,000	-	40,000
055000	PRINTING		3,098	1,670	1,800	3,200	5,000
061000	GENERAL INSTRUCTIONAL SUPPLIES		21,388	22,891	9,300	5,700	15,000
	Total Expenditures		**373,370**	**325,507**	**251,095**	**(55,337)**	**195,758**

Program:	Summer High School	Program No.	009SS
Program Budget Manager:	Jason Miller		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
012020	TEMP. EMPLOYEES	TEACHER	-	-	1,370	-	1,370
015020	SUPPLEMENTAL PAY	TEACHER	24,244	24,297	14,280	-	14,280
020020	EMPLOYEE BENEFITS	TEACHER	4,708	5,016	3,380	-	3,380
055000	PRINTING		-	-	500	-	500
061000	GENERAL SUPPLIES		1,067	1,676	1,400	-	1,400
Total Expenditures			**30,019**	**30,989**	**20,930**	**-**	**20,930**

Program:	Tutoring Program	Program No.:	009TP
Program Budget Manager:	John Keane		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
012020	TEMP. EMPLOYEES	TEACHER	584,136	603,123	588,951	-	588,951
015020	SUPPLEMENTAL PAY	TEACHER	153,648	120,076	214,049	-	214,049
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	1,966	14,852	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	152,526	154,381	173,448	-	173,448
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	411	3,169	-	-	-
061000	GENERAL SUPPLIES		-	2,134	-	2,000	2,000
Total Expenditures			**892,687**	**897,735**	**976,448**	**2,000**	**978,448**

Program:	Teachers Post-Employment Benefits	Program No.:	009TR
Program Budget Manager:	Laura Hronik		
Division:	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
016020	POST-EMPLOYMENT	TEACHER	500,865	622,706	637,310	-	637,310
020020	EMPLOYEE BENEFITS	TEACHER	235,510	453,926	311,804	-	311,804
Total Expenditures			**736,375**	**1,076,632**	**949,114**	**-**	**949,114**

Program:	Career and Technical Education	Program No.:	009VE
Program Budget Manager:	Duane Roberson		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
012020	TEMP. EMPLOYEES	TEACHER	-	16,229	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	28,583	800	13,200	-	13,200
020020	EMPLOYEE BENEFITS	TEACHER	5,814	3,610	2,851	-	2,851
039000	PROFESSIONAL/CONSULTANT SERVICES		25,949	-	-	-	-
043000	EQUIPMENT MAINTENANCE		450	2,021	5,000	50	5,050
050000	OTHER PUR. SERVICES		16,709	27,967	40,000	44,750	84,750
051300	FIELD TRIPS		7,322	15,573	17,700	-	17,700
055000	PRINTING		-	86	-	50	50
056900	TUITION/FEES - OTHER		145,027	223,665	285,000	-	285,000
058000	TRAVEL & REGISTRATION		87,416	70,418	115,515	-	115,515
061000	GENERAL SUPPLIES		20,857	49,424	109,889	3,985	113,874
073000	CAPITAL EQUIPMENT		16,873	-	10,000	-	10,000
073400	TECHNOLOGY EQUIPMENT		42,520	34,435	15,000	-	15,000
073500	NON-CAPITAL EQUIPMENT		71,755	3,840	9,000	-	9,000
081000	DUES		5,754	2,216	1,000	-	1,000
	Total Expenditures		**475,028**	**450,284**	**624,155**	**48,835**	**672,990**

Program:	Teaching and Learning Coaches	Program No.	05110
Program Budget Manager:	David Engstrom		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	1,816,630	1,983,472	2,229,838	(162,672)	2,067,166
012020	TEMP. EMPLOYEES	TEACHER	473,903	431,269	-	-	-
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	-	9,305	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	74,142	117,735	20,283	-	20,283
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	4,877	1,356	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	644,193	729,784	716,845	(61,284)	655,561
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	996	2,260	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		216,493	88,172	-	-	-
050000	OTHER PUR. SERVICES		141	15,056	-	-	-
055000	PRINTING		4,332	908	1,000	-	1,000
058000	TRAVEL & REGISTRATION		4,025	9,245	-	-	-
061000	INSTRUCTIONAL SUPPLIES		39,959	41,711	1,710	-	1,710
064200	TEXTBOOKS		134,241	50,517	-	-	-
065000	ELECTRONIC MEDIA		19,305	57,964	-	-	-
073400	TECHNOLOGY EQUIPMENT		34,727	42,327	-	-	-
073500	NON-CAPITAL EQUIPMENT		51,508	3,569	-	-	-
	Total Expenditures		**3,519,471**	**3,584,650**	**2,969,676**	**(223,956)**	**2,745,720**
Staff FTE:							
	TEACHERS		33.50	33.70	33.70	(1.70)	32.00
FTE Totals			**33.50**	**33.70**	**33.70**	**(1.70)**	**32.00**

Program:	Junior R.O.T.C	Program No.:	08910
Program Budget Manager:	John Keane		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	643,364	638,457	648,154	(51,464)	596,690
020020	EMPLOYEE BENEFITS	TEACHER	140,508	148,731	157,747	8,322	166,069
051300	FIELD TRIPS		-	446	-	-	-
055000	PRINTING		-	622	-	-	-
061000	SUPPLIES		5,830	4,892	4,600	-	4,600
	Total Expenditures		**789,702**	**793,148**	**810,501**	**(43,142)**	**767,359**
Staff FTE:							
	TEACHERS		7.00	7.00	7.00	-	7.00
FTE Totals			**7.00**	**7.00**	**7.00**	**-**	**7.00**

Program:	Challenger Learning Center	Program No.:	13450
Program Budget Manager:	Darian Founds		
Division:	Achievement, Learning, and Leadership Date:	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
039000	PROFESSIONAL/CONSULTANT SERVICES		40,000	40,000	40,000	-	40,000
050000	OTHER PURCHASED SERVICES		44,225	43,500	43,000	-	43,000
	Total Expenditures		**84,225**	**83,500**	**83,000**	**-**	**83,000**

Program:	Special Education	Program No.:	17000
Program Budget Manager:	Judy Gudvangen		
Division:	Achievement, Learning, and Leadership Date:	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	5,821,120	6,340,200	7,030,711	328,134	7,358,845
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	4,152,417	4,715,593	5,295,655	(155,929)	5,139,726
012020	TEMP. EMPLOYEES	TEACHER	46,487	50,988	28,900	-	28,900
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	2,947	2,980	10,000	-	10,000
015020	SUPPLEMENTAL PAY	TEACHER	138,938	136,582	110,000	-	110,000
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	10,624	18,006	10,000	-	10,000
020020	EMPLOYEE BENEFITS	TEACHER	1,787,536	1,973,170	2,246,143	162,974	2,409,117
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	1,884,753	2,010,798	2,318,907	(101,784)	2,217,123
039000	PROFESSIONAL/CONSULTANT SERVICES		132,424	69,171	218,974	-	218,974
043000	INSTRUCTIONAL EQUIPMENT MAINT.		262	-	-	-	-
050000	OTHER PURCHASED SERVICES		1,589	2,299	2,436	-	2,436
055000	PRINTING		5,877	5,695	6,000	-	6,000
056400	TUITION TO PRIVATE SOURCES		-	-	-	-	-
056500	TUITION TO OTHER AGENCIES		7,629	165,979	84,905	-	84,905
058300	MILEAGE REIMBURSEMENT		11,241	11,974	19,838	-	19,838
061000	INSTRUCTIONAL SUPPLIES		41,373	36,262	49,400	19,150	68,550
065000	ELECTRONIC MEDIA		82,944	82,783	85,000	-	85,000
073500	NON-CAPITAL EQUIPMENT		12,915	3,532	3,000	-	3,000
081000	DUES & FEES		27,492	27,429	25,500	-	25,500
096000	SCHOOL TO WORK ALLIANCE PROGRAM		172,684	195,106	166,800	-	166,800
	Total Expenditures		**14,341,252**	**15,848,547**	**17,712,169**	**252,545**	**17,964,714**
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		249.00	238.30	238.30	(4.00)	234.30
	TEACHERS		113.50	115.33	122.33	4.87	127.20
FTE Totals			**362.50**	**353.63**	**360.63**	**0.87**	**361.50**

Program:	Work Study	Program No.	17050
Program Budget Manager:	Judy Gudvangen		
Division:	Achievement, Learning, and Leadership Date:	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
012020	TEMP. EMPLOYEES	TEACHER	-	-	11,000	-	11,000
015020	SUPPLEMENTAL PAY	TEACHER (TUTORS)	14,411	9,267	12,000	-	12,000
020020	EMPLOYEE BENEFITS	TEACHER	2,820	1,885	4,968	-	4,968
	Total Expenditures		**17,231**	**11,152**	**27,968**	**-**	**27,968**

Program:	Speech Pathologists	Program No.:	17710
Program Budget Manager:	Judy Gudvangen		
Division:	Achievement, Learning, and Leadership Date:	Date:	June 12, 2019
Division Head:	David Engstrom		

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 12th 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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	1,433,790	1,459,941	2,007,946	170,146	2,178,092
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	63,930	67,532	71,625	(34,146)	37,479
020020	EMPLOYEE BENEFITS	TEACHER	401,269	437,865	627,805	49,080	676,885
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	18,449	18,328	20,273	(7,428)	12,845
039000	PROFESSIONAL/CONSULTANT SERVICES		429,536	520,456	242,821	-	242,821
058300	MILEAGE REIMBURSEMENT		834	1,015	1,969	-	1,969
Total Expenditures			**2,347,808**	**2,505,137**	**2,972,439**	**177,652**	**3,150,091**
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		1.76	1.76	1.77	(0.89)	0.88
	TEACHERS		26.90	25.41	30.40	1.84	32.24
FTE Totals			**28.66**	**27.17**	**32.17**	**0.95**	**33.12**

Program:	Special Education – Early Childhood	Program No.:	17910
Program Budget Manager:	Judy Gudvangen		
Division:	Achievement, Learning, and Leadership Date:	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	190,220	352,124	431,273	111,952	543,225
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	389,302	428,589	497,146	96,400	593,546
015020	SUPPLEMENTAL PAY	TEACHER	25,165	20,771	22,980	-	22,980
020020	EMPLOYEE BENEFITS	TEACHER	65,662	126,006	158,601	34,438	193,039
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	191,277	178,456	207,437	35,243	242,680
039000	PROFESSIONAL/CONSULTANT SERVICES		2,675	2,888	4,000	-	4,000
055000	PRINTING		728	218	1,000	-	1,000
056400	TUITION TO PRIVATE SOURCES		78,434	78,434	80,852	-	80,852
058000	TRAVEL & REGISTRATION		-	-	-	-	-
058300	MILEAGE REIMBURSEMENT		6,316	6,220	6,295	-	6,295
061000	INSTRUCTIONAL SUPPLIES		4,367	5,179	7,180	-	7,180
064500	ELECTRONIC MEDIA		1,990	1,990	-	-	-
Total Expenditures			**956,136**	**1,200,875**	**1,416,764**	**278,033**	**1,694,797**
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		23.20	19.51	21.06	5.67	26.73
	TEACHERS		3.00	6.00	7.00	3.00	10.00
FTE Totals			**26.20**	**25.51**	**28.06**	**8.67**	**36.73**

Program:	Special Education Transition	Program No.:	17990
Program Budget Manager:	Judy Gudvangen		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	42,687	110,589	169,721	(16,397)	153,324
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	102,060	89,108	102,939	(2,270)	100,669
015020	SUPPLEMENTAL PAY	TEACHER	-	423	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	17,703	33,719	53,963	1,324	55,287
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	34,750	27,076	31,430	(169)	31,261
050000	OTHER PURCHASED SERVICES		26,847	46,627	10,000	-	10,000
053100	TELEPHONE/FAX		-	533	2,000	-	2,000
056500	TUITION TO OTHER AGENCIES		-	-	60,000	-	60,000
058300	MILEAGE REIMBURSEMENT		3,896	2,211	3,500	-	3,500
061000	GENERAL SUPPLIES		2,026	7,332	6,000	-	6,000
073400	TECHNOLOGY EQUIPMENT		-	2,549	-	-	-
	Total Expenditures		**229,969**	**320,167**	**439,553**	**(17,512)**	**422,041**
Staff FIE:							
	EDUCATION SUPPORT PROFESSIONALS		4.00	3.00	3.00	-	3.00
	TEACHERS		1.00	3.00	3.00	0.00	3.00
FIE Totals			**5.00**	**6.00**	**6.00**	**-**	**6.00**

Program:	Athletics/Sports	Program No.:	18000
Program Budget Manager:	Christopher Noll		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
012020	TEMP. EMPLOYEES	TEACHER	17,645	12,149	5,000	-	5,000
015020	SUPPLEMENTAL PAY	TEACHER	961,841	998,889	1,198,993	-	1,198,993
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	150,281	118,843	104,024	-	104,024
020020	EMPLOYEE BENEFITS	TEACHER	197,698	209,062	306,063	-	306,063
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	21,314	24,719	22,469	-	22,469
021620	WORKERS COMP INSURANCE		55,588	55,588	11,073	-	11,073
039000	PROFESSIONAL/CONSULTANT SERVICES		157,274	154,639	144,145	-	144,145
043000	REPAIRS & MAINTENANCE		1,415	4,297	8,000	-	8,000
050000	OTHER PURCH SVCS		186,242	209,217	36,000	15,000	51,000
052000	INSURANCE		14,908	14,908	12,882	-	12,882
055000	PRINTING		1,034	1,010	800	-	800
061000	GENERAL INSTRUCTIONAL SUPPLIES		76,584	99,346	314,292	(30,592)	283,700
073000	CAPITAL EQUIPMENT		14,904	-	20,000	-	20,000
073500	NON-CAPITAL EQUIPMENT		59,198	59,993	48,151	-	48,151
085200	INTERNAL WORK ORDERS		-	-	-	13,100	13,100
	Total Expenditures		**1,915,924**	**1,962,660**	**2,231,892**	**(2,492)**	**2,229,400**
Staff FTE:							
	NON-TEACHER PROFESSIONALS		4.00	-	-	-	-
FTE Totals			**4.00**	**-**	**-**	**-**	**-**

Program:	Attendance	Program No.:	21110
Program Budget Manager:	Gregory Ecks		
Division:	Superintendent	Date:	June 12, 2019
Division Head:	Michael J. Thomas		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	94,221	100,932	106,014	799	106,813
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	78,245	83,818	88,038	(60,955)	27,083
011050	REGULAR EMPLOYEES	CLERICAL.	90,965	109,509	105,603	5,050	110,653
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	22,636	20,895	23,062	691	23,753
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	27,750	29,452	31,378	(12,830)	18,548
020050	EMPLOYEE BENEFITS	CLERICAL.	34,624	39,349	39,949	1,507	41,456
033100	LEGAL SERVICES		58,655	52,753	92,775	-	92,775
039000	PROFESSIONAL/CONSULTANT SERVICES		1,521	2,195	3,700	-	3,700
043100	COPIER MAINTENANCE		1,105	569	1,000	-	1,000
050000	OTHER PURCHASED SERVICES		2,747	3,108	3,000	-	3,000
053300	POSTAGE		383	477	-	-	-
053500	COURIER SERVICES		8,249	5,310	7,883	-	7,883
055000	PRINTING		398	787	2,000	-	2,000
058000	TRAVEL & REGISTRATION		160	150	1,500	-	1,500
058300	MILEAGE REIMBURSEMENT		412	456	1,244	-	1,244
061000	GENERAL SUPPLIES		1,660	2,531	1,781	-	1,781
073500	NON-CAPITAL EQUIPMENT		1,853	453	675	-	675
	Total Expenditures		**425,583**	**452,744**	**509,602**	**(65,738)**	**443,864**
Staff FTE:							
	ADMINISTRATORS		1.00	1.00	1.00	-	1.00
	NON-TEACHER PROFESSIONALS		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		2.00	2.00	2.00	-	2.00
FTE Totals			**4.00**	**4.00**	**4.00**	**-**	**4.00**

Program:	Social Work Services	Program No.:	21130
Program Budget Manager:	Judy Gudvangen		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	1,188,675	1,274,683	1,405,721	338,593	1,744,314
015020	SUPPLEMENTAL PAY	TEACHER	6,956	13,357	6,985	-	6,985
020020	EMPLOYEE BENEFITS	TEACHER	328,889	379,282	434,674	97,962	532,636
039000	PROFESS./CONSULTANT SVCS.		-	8,001	-	-	-
058300	MILEAGE REIMB.		392	18	800	-	800
Total Expenditures			**1,524,912**	**1,675,341**	**1,848,180**	**436,555**	**2,284,735**
Staff FTE:							
	TEACHERS		23.40	22.30	22.30	4.30	26.60
FTE Totals			**23.40**	**22.30**	**22.30**	**4.30**	**26.60**

Program:	Pupil Accounting Services	Program No.:	21140
Program Budget Manager:	David Khaliqi		
Division:	Information Technology	Date:	June 12, 2019
Division Head:	John McCarron		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	82,528	88,406	92,857	701	93,558
011050	REGULAR EMPLOYEES	CLERICAL.	32,332	36,886	38,000	1,028	39,028
015050	SUPPLEMENTAL PAY	CLERICAL.	7,570	6,619	7,900	-	7,900
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	28,306	30,149	32,205	664	32,869
020050	EMPLOYEE BENEFITS	CLERICAL.	19,474	16,486	17,638	(1,066)	16,572
055000	PRINTING		1,857	1,788	1,890	-	1,890
058000	TRAVEL & REGISTRATION		198	245	200	-	200
058300	MILEAGE REIMBURSEMENT		228	-	444	-	444
065000	TECHNOLOGY SUPPLIES		-	-	-	50,000	50,000
	Total Expenditures		**172,493**	**180,580**	**191,134**	**51,327**	**242,461**
Staff FTE:							
	NON-TEACHER PROFESSIONALS		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
FTE Totals			**2.00**	**2.00**	**2.00**	**-**	**2.00**

Program:	Archives/Records Management	Program No.:	21150
Program Budget Manager:	Katherine Ritchie-Rapp		
Division:	Personnel Support Services	Date:	June 12, 2019
Division Head:	Phoebe Bailey		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	92,469	99,056	104,043	784	104,827
011050	REGULAR EMPLOYEES	CLERICAL.	45,924	51,717	53,301	33,806	87,107
012050	TEMP. EMPLOYEES	CLERICAL.	13,260	15,426	21,000	-	21,000
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	30,532	32,571	34,859	740	35,599
020050	EMPLOYEE BENEFITS	CLERICAL.	16,473	18,387	20,555	3,154	23,709
039000	PROFESSIONAL/CONSULTANT SERVICES		3,761	3,175	7,073	(2,000)	5,073
050000	OTHER PURCHASED SERVICES		67	3,274	200	-	200
053300	POSTAGE		1,067	763	1,142	-	1,142
055000	PRINTING		2,145	2,172	2,477	-	2,477
058000	TRAVEL & REGISTRATION		546	447	818	-	818
061000	GENERAL SUPPLIES		5,960	4,884	4,500	-	4,500
073500	NON-CAPITAL EQUIPMENT		-	377	460	-	460
081000	DUES & FEES		-	5	600	-	600
	Total Expenditures		**212,203**	**232,254**	**251,028**	**36,484**	**287,512**
Staff FTE:							
	NON-TEACHER PROFESSIONALS		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	1.00	2.00
FTE Totals			**2.00**	**2.00**	**2.00**	**1.00**	**3.00**

Program:	Dropout Prevention Services	Program No.:	21180
Program Budget Manager:	John Keane		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	407,009	443,183	466,423	(123,281)	343,142
020020	EMPLOYEE BENEFITS	TEACHER	121,286	120,687	131,368	(36,677)	94,691
Total Expenditures			**528,295**	**563,870**	**597,791**	**(159,958)**	**437,833**
Staff FTE:							
	TEACHERS		7.00	7.00	7.00	(2.00)	5.00
FTE Totals			**7.00**	**7.00**	**7.00**	**(2.00)**	**5.00**

Program:	Community Liaisons	Program No.:	21190
Program Budget Manager:	Phoebe Bailey		
Division:	Personnel Support Services	Date:	June 12, 2019
Division Head:	Phoebe Bailey		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	245,129	296,963	416,595	(83,450)	333,145
013040	OT SALARIES- PARAPR	PARAPROFESSIONALS	-	187	-	-	-
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	110,635	123,859	179,895	(34,288)	145,607
058300	MILEAGE REIMBURSEMENT		3,087	4,146	4,095	-	4,095
	Total Expenditures		**358,852**	**425,156**	**600,585**	**(117,738)**	**482,847**
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		10.88	14.28	13.88	(4.00)	9.88
FTE Totals			**10.88**	**14.28**	**13.88**	**(4.00)**	**9.88**

Program:	Counseling Services	Program No.:	21220
Program Budget Manager:	Cory Notestine		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011010	REGULAR EMPLOYEES	ADMIN	-	22,716	83,626	(83,626)	-
011020	REGULAR EMPLOYEES	TEACHER	2,831,558	3,211,111	5,581,272	(519,008)	5,062,264
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	735,226	765,758	932,496	(765,149)	167,347
011050	REGULAR EMPLOYEES	CLERICAL	-	-	-	-	38,173
015020	SUPPLEMENTAL PAY	TEACHER	-	12,901	7,200	-	7,200
020010	EMPLOYEE BENEFITS	ADMIN	-	2,500	25,412	(25,412)	-
020020	EMPLOYEE BENEFITS	TEACHER	854,881	4,851	1,740,593	(180,796)	1,559,797
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	221,175	975,299	292,893	(239,358)	53,535
020050	EMPLOYEE BENEFITS	CLERICAL	-	-	-	-	16,334
029030	MILEAGE ALLOWANCE	NON-TEACHER PROF.	4,365	234,246	4,320	1,215	5,535
039000	PROFESSIONAL/CONSULTANT SERVICES		-	5,304	15,000	(10,800)	4,200
055000	PRINTING		-	5,310	5,000	11,490	16,490
058000	TRAVEL & REGISTRATION		-	1,810	15,000	-	15,000
058300	MILEAGE REIMBURSEMENT		-	135	1,255	-	1,255
061000	GENERAL SUPPLIES		8,910	7,315	18,689	27,895	46,584
065000	TECHNOLOGY SUPPLIES		-	-	-	104,374	104,374
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	1,700
	Total Expenditures		**4,656,115**	**5,249,256**	**8,722,756**	**(1,679,175)**	**7,099,788**
Staff FTE:							
	ADMINISTRATORS		-	1.00	1.00	(1.00)	-
	NON-TEACHER PROFESSIONALS		10.00	10.00	10.00	(8.00)	2.00
	EDUCATION SUPPORT PROFESSIONALS		-	1.00	-	1.00	1.00
	TEACHERS		47.50	53.50	73.10	13.30	86.40
FTE Totals			**57.50**	**65.50**	**84.10**	**5.30**	**89.40**

Program:	Pupil Scheduling Services	Program No.:	21260
Program Budget Manager:	John Keane		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	127,527	180,635	190,402	3,185	193,587
020020	EMPLOYEE BENEFITS	TEACHER	53,374	65,944	70,587	(3,244)	67,343
Total Expenditures			**180,901**	**246,578**	**260,989**	**(59)**	**260,930**
Staff FTE:							
	TEACHERS		3.00	3.00	3.00	-	3.00
FTE Totals			**3.00**	**3.00**	**3.00**	**-**	**3.00**

Program:	Nursing Services	Program No.:	21340
Program Budget Manager:	Judy Gudvangen and Cory Notestine		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	654,286	597,333	754,453	150,619	905,072
015020	SUPPLEMENTAL PAY	TEACHER	367	324	795	-	795
020020	EMPLOYEE BENEFITS	TEACHER	178,642	154,882	206,068	24,473	230,541
055000	PRINTING		22	53,784	-	-	-
058300	MILEAGE REIMBURSEMENT		803	28	1,500	-	1,500
061000	GENERAL SUPPLIES		70	670	-	-	-
Total Expenditures			**834,189**	**807,020**	**962,816**	**175,092**	**1,137,908**
Staff FTE:							
	TEACHERS		12.50	12.35	13.60	2.50	16.10
FTE Totals			**12.50**	**12.35**	**13.60**	**2.50**	**16.10**

Program:	Medicaid	Program No.:	21390
Program Budget Manager:	Judy Gudvangen		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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.

Acct #	Object	Job Class	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	44,859	48,054	50,473	381	50,854
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	60,620	70,388	75,997	(6,267)	69,730
012040	TEMP EMPLOYEES	PARAPROFESSIONALS	378,159	494,110	400,000	-	400,000
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	9,137	10,015	11,027	330	11,357
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	111,860	143,459	132,660	(87,990)	44,670
039000	PROFESSIONAL/CONSULTANT SERVICES		41,289	58,372	80,000	-	80,000
050000	OTHER PURCHASED SERVICES		18,865	14,683	10,000	-	10,000
053300	POSTAGE		36	950	300	-	300
055000	PRINTING		1,752	235	1,000	-	1,000
058000	TRAVEL & REGISTRATION		2,654	53,839	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		168	46,000	500	-	500
061000	GENERAL SUPPLIES		21,340	9,630	50,000	-	50,000
073500	NON-CAPITAL EQUIPMENT		271,316	81,562	1,000	-	1,000
081000	DUES & FEES		6,246	2,940	7,000	-	7,000
084000	CONTINGENCY		-		305,983	(305,983)	-
	Total Expenditures		**968,299**	**1,034,237**	**1,127,940**	**(399,529)**	**728,411**
Staff FTE:							
	NON-TEACHER PROF.		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		3.00	3.00	3.00	-	3.00
FTE Totals			**4.00**	**4.00**	**4.00**	**-**	**4.00**

Program:	Psychological Services	Program No.:	21400
Program Budget Manager:	Judy Gudvangen		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	866,256	785,813	1,218,542	36,518	1,255,060
015020	SUPPLEMENTAL PAY	TEACHER	1,552	1,380	2,500	-	2,500
020020	EMPLOYEE BENEFITS	TEACHER	293,804	266,646	419,761	33,995	453,756
058300	MILEAGE REIMBURSEMENT		2,113	3,688	2,808	-	2,808
061000	GENERAL SUPPLIES		12,076	1,650	16,300	-	16,300
Total Expenditures			**1,175,801**	**1,059,177**	**1,659,911**	**70,513**	**1,730,424**
Staff FTE:							
	TEACHERS		15.45	13.15	17.40	1.00	18.40
FTE Totals			**15.45**	**13.15**	**17.40**	**1.00**	**18.40**

Program:	Audiology Services	Program No.:	21500
Program Budget Manager:	Judy Gudvangen		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstsrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	134,344	145,708	154,342	21,252	175,594
020020	EMPLOYEE BENEFITS	TEACHER	33,998	34,761	38,433	5,115	43,548
043000	REPAIRS & MAINTENANCE		3,120	3,099	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		1,100	872	1,117	-	1,117
Total Expenditures			**172,561**	**184,440**	**195,892**	**26,367**	**222,259**
Staff FTE:							
	TEACHERS		2.40	2.00	2.00	-	2.00
FTE Totals			**2.40**	**2.00**	**2.00**	**-**	**2.00**

Program:	Occupational and Physical Therapy Services	Program No.:	21600
Program Budget Manager:	Judy Gudvangen		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	394,755	413,750	533,218	16,072	549,290
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	-	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	128,296	129,034	171,926	2,155	174,081
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	(20)	20	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		51,595	92,704	-	-	-
058300	MILEAGE REIMBURSEMENT		2,706	4,245	4,000	-	4,000
061000	GENERAL SUPPLIES		976	1,125	864	-	864
	Total Expenditures		**578,308**	**640,877**	**710,008**	**18,227**	**728,235**
Staff FTE:							
	TEACHERS		8.00	6.60	8.00	-	8.00
FTE Totals			**8.00**	**6.60**	**8.00**	**-**	**8.00**

Program:	Behavior Intervention	Program No.:	21700
Program Budget Manager:	Judy Gudvangen		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	163,745	219,894	250,355	(15,162)	235,193
020020	EMPLOYEE BENEFITS	TEACHER	53,741	70,298	82,965	(11,137)	71,828
058300	MILEAGE REIMBURSEMENT		2,377	3,155	1,148	-	1,148
Total Expenditures			**219,864**	**293,347**	**334,468**	**(26,299)**	**308,169**
Staff FTE:							
	TEACHERS		4.00	4.00	4.00	-	4.00
FTE Totals			**4.00**	**4.00**	**4.00**	**-**	**4.00**

Program:	Before and After School Programs	Program No.:	21910
Program Budget Manager:	Carole Wilson Frye and Lynn Boskie		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
012020	TEMP. EMPLOYEES	TEACHER	-	-	-	78,150	78,150
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	-	-	-	78,150	78,150
020020	EMPLOYEE BENEFITS	TEACHER	-	-	-	21,850	21,850
012040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	-	-	-	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
	Total Expenditures		**-**	**-**	**-**	**280,000**	**280,000**

Program:	Student Achievement Accountability	Program No.	22110
Program Budget Manager:	John Keane		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	429,729	459,564	482,703	(1,243)	481,460
011050	REGULAR EMPLOYEES	CLERICAL.	72,624	84,895	87,495	4,168	91,663
013050	OVERTIME	CLERICAL.	-	3,790	3,790	-	3,790
015050	SUPPLEMENTAL PAY	CLERICAL.	-	300	300	-	300
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	131,529	140,658	151,134	2,288	153,422
020050	EMPLOYEE BENEFITS	CLERICAL.	18,893	22,168	24,673	319	24,992
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	12,720	12,720	12,720	-	12,720
039000	PROFESSIONAL/CONSULTANT SERVICES		-	1,600	1,600	-	1,600
043100	COPIER MAINTENANCE		-	4,962	4,962	-	4,962
050000	OTHER PURCHASED SERVICES		2,172	2,498	2,000	-	2,000
055000	PRINTING		5,232	7,238	7,000	-	7,000
058000	TRAVEL & REGISTRATION		11,400	16,714	4,000	-	4,000
058300	MILEAGE		-	2,095	2,095	-	2,095
061000	GENERAL SUPPLIES		11,189	13,174	20,000	-	20,000
073500	NON-CAPITAL EQUIPMENT		2,950	650	3,600	-	3,600
	Total Expenditures		**698,437**	**773,025**	**808,072**	**5,532**	**813,604**
Staff FTE:							
	ADMINISTRATORS		4.00	4.00	4.00	-	4.00
	EDUCATION SUPPORT PROFESSIONALS		2.00	2.00	2.00	-	2.00
FTE Totals			**6.00**	**6.00**	**6.00**	**-**	**6.00**

Program:	Multi-Tier Support System	Program No.:	22111
Program Budget Manager:	David Engstrom		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	-	-	1,294	(1,294)	-
012020	TEMP. EMPLOYEES	TEACHER	-	9,322	29,000	-	29,000
012050	TEMP. EMPLOYEES	CLERICAL.	-	-	10,000	-	10,000
015020	SUPPLEMENTAL PAY	TEACHER	141,199	155,054	215,430	-	215,430
020020	EMPLOYEE BENEFITS	TEACHER	28,540	34,013	52,797	-	52,797
020050	EMPLOYEE BENEFITS	CLERICAL.	-	-	2,160	-	2,160
039000	PROFESSIONAL/CONSULTANT SERVICES		2,500	2,500	-	-	-
050000	OTHER PURCHASED SERVICES		145,038	300,985	320,000	(25,000)	295,000
055000	PRINTING		-	356	1,000	-	1,000
058000	TRAVEL & REGISTRATION		-	2,701	3,000	-	3,000
058300	MILEAGE		-	453	500	-	500
061000	GENERAL SUPPLIES		-	650	500	-	500
064200	TEXTBOOKS		29,515	16,514	-	-	-
073400	TECHNOLOGY EQUIPMENT		137,783	-	-	-	-
	Total Expenditures		**484,576**	**522,548**	**635,681**	**(26,294)**	**609,387**

Program:	Curriculum Alignment	Program No.:	22120
Program Budget Manager:	David Engstrom		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	133,835	127,512	134,328	139,593	273,921
011020	REGULAR EMPLOYEES	TEACHER	54,537	44,813	47,550	14,519	62,069
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	432,061	475,174	487,835	22,999	510,834
011050	REGULAR EMPLOYEES	CLERICAL.	71,593	89,337	86,595	6,850	93,445
012020	TEMP. EMPLOYEES	TEACHER	5,076	4,714	37,978	-	37,978
012050	TEMP. EMPLOYEES	CLERICAL.	-	400	3,000	-	3,000
013050	OVERTIME	CLERICAL.	-	1,825	3,000	-	3,000
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	2,796	2,000	4,000	29,989	33,989
015020	SUPPLEMENTAL PAY	TEACHER	27,122	9,400	80,375	-	80,375
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	13,077	11,288	23,000	(3,000)	20,000
015050	SUPPLEMENTAL PAY	CLERICAL.	1,647	180	500	-	500
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	39,956	38,734	40,879	31,665	72,544
020020	EMPLOYEE BENEFITS	TEACHER	23,817	16,778	40,546	(15,921)	24,625
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	112,725	136,675	144,370	20,752	165,122
020050	EMPLOYEE BENEFITS	CLERICAL.	18,150	23,101	24,465	377	24,842
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	4,200	4,200	4,200	-	4,200
039000	PROFESSIONAL/CONSULTANT SERVICES		8,161	7,375	2,000	-	2,000
043000	REPAIRS & MAINTENANCE		-	-	1,000	-	1,000
050000	OTHER PURCHASED SERVICES		3,993	2,279	10,000	-	10,000
055000	PRINTING		13,784	11,132	25,000	-	25,000
058000	TRAVEL & REGISTRATION		12,213	18,480	25,183	-	25,183
058300	MILEAGE REIMB.		5,378	4,806	4,000	-	4,000
061000	GENERAL SUPPLIES		8,992	9,857	35,000	-	35,000
073400	TECHNOLOGY EQUIPMENT		24,016	4,139	3,000	-	3,000
073500	NON-CAPITAL EQUIPMENT		405	2,595	3,000	-	3,000
081000	DUES		1,561	2,159	3,000	-	3,000
	Total Expenditures		**1,019,095**	**1,048,954**	**1,273,804**	**247,823**	**1,521,627**
Staff FTE:							
	ADMINISTRATORS		1.15	1.15	1.00	1.00	2.00
	NON-TEACHER PROFESSIONALS		5.50	5.50	5.65	0.50	6.15
	EDUCATION SUPPORT PROFESSIONALS		2.20	2.20	2.20	-	2.20
	TEACHERS		1.00	1.00	1.00	-	1.00
FTE Totals			**9.85**	**9.85**	**9.85**	**1.50**	**11.35**

Program:	Science Kit Refurbishment	Program No.:	2212Y
Program Budget Manager:	Darian Founds		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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 three 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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011050	REGULAR EMPLOYEES	CLERICAL.	64,597	73,401	75,431	46,843	122,274
012050	TEMP. EMPLOYEES	CLERICAL.	14,199	12,545	21,280	(21,280)	-
020050	EMPLOYEE BENEFITS	CLERICAL.	31,984	34,283	37,698	14,434	52,132
061000	OTHER PURCHASED SERVICES		65,585	81,473	93,000	-	93,000
Total Expenditures			**176,365**	**201,703**	**227,409**	**39,997**	**267,406**
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		2.00	2.00	2.00	1.00	3.00
FTE Totals			**2.00**	**2.00**	**2.00**	**1.00**	**3.00**

Program:	Instructional Staff Training Services	Program No.:	22130
Program Budget Manager:	Linda Sanders		
Division:	Personnel Support Services	Date:	June 12, 2019
Division Head:	Phoebe Bailey		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	121,541	160,484	221,234	6,489	227,723
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	69,514	92,340	94,235	710	94,945
011050	REGULAR EMPLOYEES	CLERICAL.	69,412	78,376	80,572	8,298	88,870
012020	TEMP. EMPLOYEES	TEACHER	54,671	36,042	99,100	(10,000)	89,100
013050	OVERTIME	CLERICAL.	-	-	500	-	500
013060	OVERTIME	CRAFTS	1,492	863	1,000	-	1,000
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	-	3,000	(3,000)	-
015020	SUPPLEMENTAL PAY	TEACHER	157,754	174,806	245,805	(45,000)	200,805
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	3,000	-	-	-
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	2,942	17	2,000	-	2,000
020020	EMPLOYEE BENEFITS	TEACHER	78,870	89,362	138,927	(36,269)	102,658
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	22,431	24,093	25,037	637	25,674
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	585	3	432	28,455	28,887
020050	EMPLOYEE BENEFITS	CLERICAL.	22,780	25,035	26,653	-	26,653
020060	EMPLOYEE BENEFITS	CRAFTS	295	177	216	-	216
039000	PROFESSIONAL/CONSULTANT SERVICES		158,732	166,203	103,116	(10,600)	92,516
043100	COPIER MAINTENANCE		1,426	1,989	1,200	-	1,200
050000	OTHER PURCHASED SERVICES		30,098	40,882	74,884	2,500	77,384
055000	PRINTING		12,172	9,813	12,600	-	12,600
058000	TRAVEL & REGISTRATION		61,827	38,795	12,645	-	12,645
058300	MILEAGE REIMBURSEMENT		1,215	1,036	2,500	-	2,500
061000	GENERAL SUPPLIES		28,299	54,142	36,802	(21,746)	15,056
073400	TECHNOLOGY EQUIPMENT		-	29,125	-	4,700	4,700
073500	NON-CAPITAL EQUIPMENT		23,055	-	4,700	(4,700)	-
	Total Expenditures		**919,111**	**1,026,584**	**1,187,158**	**(79,526)**	**1,107,632**
Staff FTE:							
	TEACHERS		2.00	2.00	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
FTE Totals			**5.00**	**5.00**	**6.00**	**-**	**6.00**

Program:	Educational Data Support Services	Program No.:	22140
Program Budget Manager:	David Khaliqi		
Division:	Information Technology	Date:	June 12, 2019
Division Head:	John McCarron		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	113,738	121,839	127,973	965	128,938
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	349,748	374,663	393,527	(76,335)	317,192
011050	REGULAR EMPLOYEES	CLERICAL.	105,663	116,521	120,075	13,200	133,275
012020	TEMP. EMPLOYEES	TEACHER	4,008	1,440	5,571	-	5,571
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	-	1,353	480	-	480
012050	TEMP. EMPLOYEES	CLERICAL.	144	1,472	400	-	400
013050	OVERTIME	CLERICAL.	149	-	100	-	100
015020	SUPPLEMENTAL PAY	TEACHERS	1,405	3,671	2,000	-	2,000
015050	SUPPLEMENTAL PAY	CLERICAL.	302	-	350	-	350
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	34,633	37,288	40,065	895	40,960
020020	EMPLOYEE BENEFITS	TEACHERS	1,076	1,047	1,635	-	1,635
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	113,927	122,446	130,508	(20,440)	110,068
020050	EMPLOYEE BENEFITS	CLERICAL.	42,469	45,895	48,239	3,155	51,394
039000	PROFESSIONAL/CONSULTANT SERVICES		9,532	-	-	-	-
043000	EQUIPMENT REPAIR		88,292	-	92,377	-	92,377
043100	COPIER MAINTENANCE		1,380	1,450	2,500	-	2,500
050000	OTHER PURCHASED SERVICES		118,829	116,039	39,610	20,000	59,610
055000	PRINTING		4,861	2,924	10,000	-	10,000
058000	TRAVEL & REGISTRATION		7,480	7,876	7,110	(5,310)	1,800
058300	MILEAGE REIMBURSEMENT		3,256	2,756	3,193	-	3,193
061000	GENERAL SUPPLIES		6,210	7,100	17,155	-	17,155
065000	ELECTRONIC MEDIA SUPPLIES		4,206	6,942	7,500	-	7,500
073400	TECHNOLOGY EQUIPMENT		-	120,845	-	-	9,705
073500	NON-CAPITAL EQUIPMENT		10,140	-	9,905	(9,705)	200
	Total Expenditures		**1,021,447**	**1,093,567**	**1,060,273**	**(73,575)**	**996,403**
Staff FTE:							
	ADMINISTRATORS		1.00	1.00	1.00	-	1.00
	NON-TEACHER PROFESSIONALS		5.00	5.00	5.00	(1.00)	4.00
	EDUCATION SUPPORT PROFESSIONALS		3.00	3.00	3.00	-	3.00
FTE Totals			**9.00**	**9.00**	**9.00**	**(1.00)**	**8.00**

Program:	Achieve Team	Program No.:	22190
Program Budget Manager:	Jeremy Koselak		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	105,555	128,353	136,164	226,848	363,012
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	96,350	135,944	191,583	(12,505)	179,078
011050	REGULAR EMPLOYEES	CLERICAL.	6,569	10,017	20,400	(20,400)	-
012020	TEMP. EMPLOYEES	TEACHER	-	43,811	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	29,153	45,298	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	36,438	56,737	42,618	70,054	112,672
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	23,841	43,645	63,099	(6,678)	56,421
020050	EMPLOYEE BENEFITS	CLERICAL.	1,365	2,131	4,406	(4,406)	-
050000	OTHER PURCHASED SERVICES		921	1,033	1,200	-	1,200
055000	PRINTING		1,381	208	2,000	-	2,000
058000	TRAVEL & REGISTRATION		-	34,311	9,000	-	9,000
058300	MILEAGE REIMBURSEMENT		420	1,812	1,800	-	1,800
061000	GENERAL SUPPLIES		3,169	5,445	10,000	-	10,000
073400	TECHNOLOGY EQUIPMENT		-	4,226	-	-	-
084000	CONTINGENCY		-	-	1,000,000	(485,410)	514,590
Total Expenditures			**305,164**	**512,972**	**1,482,270**	**(232,497)**	**1,249,773**
Staff FTE:							
	NON-TEACHER PROFESSIONALS		1.00	1.60	2.00	-	2.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	0.50	0.50	(0.50)	-
	TEACHERS		2.00	2.00	2.00	3.00	5.00
FTE Totals			**4.00**	**4.10**	**4.50**	**2.50**	**7.00**

Program:	Supervision of LRS	Program No.:	22210
Program Budget Manager:	Melissa Smead		
Division:	Information Technology	Date:	June 12, 2019
Division Head:	John McCarron		

Program Description:

The Learning Resource Services (LRS)/Instructional Technology program covers the costs associated with supervision of library technology program, library technical services, 21st 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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	54,468	62,029	58,764	2,109	60,873
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	252,392	276,930	290,719	(14,928)	275,791
011050	REGULAR EMPLOYEES	CLERICAL.	138,699	153,619	211,031	(31,798)	179,233
011060	REGULAR EMPLOYEES	CRAFTS & TRADES	46,155	49,652	-	44,408	44,408
012050	TEMP. EMPLOYEES	CLERICAL.	1,054	-	2,000	-	2,000
013050	OVERTIME	CLERICAL.	2,773	1,113	1,000	-	1,000
015020	SUPPLEMENTAL PAY	TEACHER	36,544	30,569	34,000	-	34,000
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	-	5,000	(5,000)	-
015050	SUPPLEMENTAL PAY	CLERICAL.	5,223	6,794	7,225	-	7,225
020020	EMPLOYEE BENEFITS	TEACHER	27,405	28,405	29,700	(6,665)	23,035
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	71,667	76,153	81,769	(11,047)	70,722
020050	EMPLOYEE BENEFITS	CLERICAL.	44,061	48,214	72,912	(10,389)	62,523
020060	EMPLOYEE BENEFITS	CRAFTS & TRADES	18,481	19,628	-	15,631	15,631
043100	COPIER MAINTENANCE		391	350	1,000	-	1,000
061000	GENERAL SUPPLIES		2,914	2,250	4,553	-	4,553
073400	TECHNOLOGY EQUIPMENT		-	913	-	-	-
073500	NON-CAPITAL EQUIPMENT		925	1,870	1,000	-	1,000
	Total Expenditures		**703,150**	**758,488**	**800,673**	**(17,679)**	**782,994**
Staff FTE:							
	NON-TEACHER PROFESSIONALS		3.00	3.00	3.00	-	3.00
	EDUCATION SUPPORT PROFESSIONALS		5.00	5.00	5.00	-	5.00
	TEACHERS		1.00	1.00	1.00	-	1.00
FTE Totals			**9.00**	**9.00**	**9.00**	**-**	**9.00**

Program:	School Library Services	Program No.:	22220
Program Budget Manager:	Melissa Smead		
Division:	Information Technology	Date:	June 12, 2019
Division Head:	John McCarron		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	2,513,460	2,739,945	2,970,181	57,665	3,027,846
011040	REGULAR EMPLOYEES	PARAPROFESSIONAL	895,673	957,421	1,007,174	(235,993)	771,181
012020	TEMP. EMPLOYEES	TEACHER	-	-	4,000	-	4,000
015020	SUPPLEMENTAL PAY	TEACHER	90,411	93,529	86,093	-	86,093
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	-	717	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	817,061	876,507	982,549	49,882	1,032,431
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	368,427	375,565	407,303	(134,981)	272,322
050000	OTHER PURCHASED SERVICES		1,281	864	27,477	-	27,477
055000	PRINTING		10,842	8,131	9,160	-	9,160
058000	TRAVEL & REGISTRATION		8,704	13,636	12,006	-	12,006
058300	MILEAGE REIMBURSEMENT		1,015	1,235	1,200	-	1,200
061000	GENERAL SUPPLIES		3,830	2,136	3,830	-	3,830
064300	LIBRARY/MEDIA SUPPLIES		1,601	2,213	7,920	-	7,920
065000	ELECTRONIC MEDIA SUPPLIES		552	644	685	-	685
073400	TECHNOLOGY EQUIPMENT		-	7,018	-	-	-
073500	NON-CAPITAL EQUIPMENT		4,941	-	4,000	-	4,000
081000	DUES		2,435	5,654	11,105	-	11,105
	Total Expenditures		**4,720,234**	**5,085,215**	**5,534,683**	**(263,427)**	**5,271,256**
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		40.50	41.38	40.50	(12.60)	27.90
	TEACHERS		50.60	48.50	48.00	-	48.00
FTE Totals			**91.10**	**89.88**	**88.50**	**(12.60)**	**75.90**

Program:	Educational Television Services	Program No.:	22240
Program Budget Manager:	Devra Ashby		
Division:	Superintendent	Date:	June 12, 2019
Division Head:	Michael J. Thomas		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	301,937	323,845	339,730	8,043	347,773
011060	REGULAR EMPLOYEES	CRAFTS & TRADES	48,928	55,134	56,823	8,587	65,410
012060	TEMP. EMPLOYEES	CRAFTS & TRADES	7,950	6,716	10,000	-	10,000
013060	OVERTIME	CRAFTS & TRADES	3,273	1,386	1,000	-	1,000
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	10,000	10,000	11,000	(10,000)	1,000
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	113,155	113,171	114,852	3,418	118,270
020060	EMPLOYEE BENEFITS	CRAFTS & TRADES	12,638	13,642	15,338	(301)	15,037
050000	OTHER PURCHASED SERVICES		16,045	11,830	12,900	-	12,900
058000	TRAVEL & REGISTRATION		454	86	402	-	402
058300	MILEAGE REIMBURSEMENT		1,406	1,095	1,500	-	1,500
061000	GENERAL SUPPLIES		4,847	15,411	9,205	-	9,205
073200	VEHICLES		-	-	-	30,000	30,000
073400	TECHNOLOGY EQUIPMENT		-	20,864	-	-	-
073500	NON-CAPITAL EQUIPMENT		9,233	10,211	3,409	-	3,409
081000	DUES		-	1,099	2,100	-	2,100
	Total Expenditures		**529,866**	**584,488**	**578,259**	**39,747**	**618,006**
Staff FTE:							
	NON-TEACHER PROFESSIONALS		5.00	5.00	5.00	-	5.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
FTE Totals			**6.00**	**6.00**	**6.00**	**-**	**6.00**

Program:	Supervision of Special Education	Program No.:	22310
Program Budget Manager:	Judy Gudvangen		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	59,248	61,914	116,322	(43,978)	72,344
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	449,392	452,900	495,703	26,548	522,251
011050	REGULAR EMPLOYEES	CLERICAL.	97,846	121,392	127,167	8,091	135,258
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	15,873	19,307	10,000	-	10,000
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	21,131	22,144	34,185	(8,600)	25,585
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	134,053	136,105	147,942	6,298	154,240
020050	EMPLOYEE BENEFITS	CLERICAL.	40,846	48,809	42,726	13,991	56,717
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	-	-	3,000	-	3,000
029030	MILEAGE ALLOWANCE	NON-TEACHER PROF.	1,960	3,240	4,560	-	4,560
033100	LEGAL SERVICES		240,820	180,296	130,000	-	130,000
043100	COPIER MAINTENANCE		2,829	3,563	2,400	-	2,400
050000	OTHER PURCHASED SERVICES		4,563	4,518	1,000	-	1,000
055000	PRINTING		-	302	500	-	500
058000	TRAVEL & REGISTRATION		9,483	12,630	2,000	-	2,000
058300	MILEAGE		4,219	1,738	3,328	-	3,328
061000	GENERAL SUPPLIES		12,908	2,840	7,000	-	7,000
073400	TECHNOLOGY EQUIPMENT		-	292	-	-	-
073500	NON-CAPITAL EQUIPMENT		1,423	-	500	-	500
081000	DUES		355	360	400	-	400
	Total Expenditures		**1,096,949**	**1,072,350**	**1,128,733**	**2,350**	**1,131,083**
Staff FTE:							
	ADMINISTRATORS		1.00	1.00	1.00	-	1.00
	NON-TEACHER PROFESSIONALS		5.95	5.95	5.95	-	5.95
	EDUCATION SUPPORT PROFESSIONALS		3.60	3.60	3.60	-	3.60
FTE Totals			**10.55**	**10.55**	**10.55**	**-**	**10.55**

Program:	Supervision of Career and Technical Education Programs	Program No.:	22320
Program Budget Manager:	Duane Roberson		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	87,772	92,811	97,484	735	98,219
011050	REGULAR EMPLOYEES	CLERICAL.	35,336	39,804	41,023	1,957	42,980
012020	TEMP PAY	TEACHER	-	15,174	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	-	10,296	11,019	-	11,019
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	2,062	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	-	5,350	2,352	-	2,352
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	29,185	30,298	32,993	(11,105)	21,888
020050	EMPLOYEE BENEFITS	CLERICAL.	16,294	17,600	18,456	600	19,056
029030	MILEAGE ALLOWANCE	NON-TEACHER PROF.	-	1,860	-	-	-
043100	COPIER MAINTENANCE		877	1,037	500	-	500
050000	OTHER PURCHASED SERVICES		1,484	3,687	2,000	-	2,000
055000	PRINTING		-	-	500	-	500
058000	TRAVEL & REGISTRATION		-	68,964	45,541	-	45,541
058300	MILEAGE REIMBURSEMENT		1,446	1,958	2,000	-	2,000
061000	GENERAL SUPPLIES		1,858	(257)	3,500	-	3,500
073400	TECHNOLOGY EQUIPMENT		-	1,635	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	598	-	-	-
081000	DUES		-	3,269	4,500	-	4,500
	Total Expenditures		**174,251**	**296,144**	**261,868**	**(7,813)**	**254,055**
Staff FTE:							
	NON-TEACHER PROFESSIONALS		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
FTE Totals			**2.00**	**2.00**	**2.00**	**-**	**2.00**

Program:	Supervision of Adult Education	Program No.:	22330
Program Budget Manager:	Melissa Burkhardt-Shields		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	97,152	104,073	109,313	825	110,138
011050	REGULAR EMPLOYEES	CLERICAL.	25,473	34,914	87,013	(1,913)	85,100
013050	OVERTIME	CLERICAL.	1,078	32	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	28,836	30,914	33,230	759	33,989
020050	EMPLOYEE BENEFITS	CLERICAL.	9,399	7,321	19,102	(175)	18,927
043100	COPIER MAINTENANCE		1,652	2,368	1,300	1,044	2,344
Total Expenditures			**163,590**	**179,622**	**249,958**	**540**	**250,498**
Staff FIE:							
	ADMINISTRATOR		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	3.00	-	3.00
FIE Totals			**2.00**	**2.00**	**4.00**	**-**	**4.00**

Program:	Supervision of Athletic Program	Program No.:	22340
Program Budget Manager:	Christopher Noll		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	271,777	379,657	397,480	(18,051)	379,429
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	194,565	118,886	127,794	963	128,757
011050	REGULAR EMPLOYEES	CLERICAL	37,499	42,228	43,521	3,005	46,526
013060	OVERTIME	CRAFTS, TRADES	222	1,493	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	-	3,116	-	-	-
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	-	6,354	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	82,092	117,160	127,068	260	127,328
020020	EMPLOYEE BENEFITS	TEACHER	-	636	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	73,310	41,214	44,566	917	45,483
020050	EMPLOYEE BENEFITS	CLERICAL.	8,061	9,260	10,043	795	10,838
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	46	1,644	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		660	836	42,190	(1,000)	41,190
043100	COPIER MAINTENANCE		601	526	1,200	-	1,200
050000	OTHER PURCHASED SERVICES		1,482	6,013	227	-	227
055000	PRINTING		720	80	600	-	600
058300	MILEAGE REIMBURSEMENT		2,094	3,469	2,901	-	2,901
061000	GENERAL SUPPLIES		8,193	15,314	4,800	-	4,800
073500	NON-CAPITAL EQUIPMENT		846	562	1,000	-	1,000
	Total Expenditures		**682,168**	**748,449**	**803,390**	**(13,111)**	**790,279**
Staff FTE:							
	ADMINISTRATORS		3.00	4.00	4.00	-	4.00
	NON-TEACHER PROFESSIONALS		5.00	4.00	4.00	-	4.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
FTE Totals			**9.00**	**9.00**	**9.00**	**-**	**9.00**

Program:	Supervision of English Language Learners (ELL)	Program No.:	22350
Program Budget Manager:	Talonna Hybki		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

Program Description:

This program supports the supervision of the activities associated with directing, managing, and supervising ELL 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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	76,059	81,844	85,579	645	86,224
011050	REGULAR EMPLOYEES	CLERICAL.	25,766	21,231	24,572	5,667	30,239
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	424	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	15,411	17,061	18,616	557	19,173
020050	EMPLOYEE BENEFITS	CLERICAL.	5,843	8,181	9,949	1,338	11,287
050000	OTHER PURCHASED SERVICES		46,925	48,046	48,800	-	48,800
058000	TRAVEL & REGISTRATION		964	229	700	-	700
058300	MILEAGE REIMBURSEMENT		927	592	1,300	-	1,300
061000	GENERAL SUPPLIES		1,348	1,409	3,000	-	3,000
073400	TECHNOLOGY EQUIPMENT		-	1,745	-	-	-
Total Expenditures			**173,242**	**180,761**	**192,516**	**8,207**	**200,723**
Staff FTE:							
	NON-TEACHER PROFESSIONALS		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
FTE Totals			**2.00**	**2.00**	**2.00**	**-**	**2.00**

Program:	Supervision of Gifted and Talented Program	Program No.:	22370
Program Budget Manager:	Kristin Balsick		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	62,199	66,726	82,156	720	82,876
011050	REGULAR EMPLOYEES	CLERICAL.	28,563	32,180	33,166	1,407	34,573
013050	OVERTIME	CLERICAL.	104	142	500	-	500
015020	SUPPLEMENTAL PAY	TEACHER	5,520	6,450	2,250	-	2,250
020020	EMPLOYEE BENEFITS	TEACHER	1,103	1,351	480	-	480
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	18,036	17,356	22,210	558	22,768
020050	EMPLOYEE BENEFITS	CLERICAL.	9,988	10,991	11,706	(3,573)	8,133
039000	PROFESSIONAL/CONSULTANT SERVICES		10,730	21,100	11,500	-	11,500
050000	OTHER PURCHASED SERVICES		2,128	3,974	14,500	-	14,500
055000	PRINTING		1,104	2,992	1,500	-	1,500
058000	TRAVEL & REGISTRATION		19,114	23,111	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		2,554	2,464	2,000	-	2,000
061000	GENERAL SUPPLIES		4,908	4,858	10,414	-	10,414
073400	TECHNOLOGY EQUIPMENT		-	1,037	-	-	-
073500	NON-CAPITAL EQUIPMENT		452	-	-	-	-
	Total Expenditures		**166,503**	**194,734**	**194,382**	**(888)**	**193,494**
Staff FTE:							
	NON-TEACHER PROFESSIONALS		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
FTE Totals			**2.00**	**2.00**	**2.00**	**-**	**2.00**

Program:	Supervision of Special Education Early Childhood	Program No.:	22380
Program Budget Manager:	Judy Gudvangen		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	54,962	-	-	-	-
011040	REGULAR EMPLOYEES	PARAPROFESSIONAL	33,745	35,140	36,216	4,500	40,716
020020	EMPLOYEE BENEFITS	TEACHER	22,407	226	-	-	-
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	14,726	19,327	20,130	1,212	21,342
061000	GENERAL SUPPLIES		1,659	1,676	1,676	-	1,676
Total Expenditures			**127,499**	**56,369**	**58,022**	**5,712**	**63,734**
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
	TEACHERS		1.00	-	-	-	-
FTE Totals			**2.00**	**1.00**	**1.00**	**-**	**1.00**

Program:	Supervision of Summer Enrichment	Program No.:	22400
Program Budget Manager:	Darian Founds		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	35,400	34,200	45,600	(28,100)	17,500
015020	SUPPLEMENTAL PAY	TEACHER	2,819	12,099	-	-	-
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	6,512	5,287	-	5,000	5,000
015050	SUPPLEMENTAL PAY	CLERICAL.	64,475	64,891	25,846	34,154	60,000
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	6,796	7,056	9,850	(6,026)	3,824
020020	EMPLOYEE BENEFITS	TEACHER	568	2,497	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	1,251	1,091	-	1,093	1,093
020050	EMPLOYEE BENEFITS	CLERICAL.	12,600	13,480	5,583	7,527	13,110
050000	OTHER PURCHASED SERVICES		-	22,721	-	-	-
058300	MILEAGE REIMBURSEMENT		-	233	-	-	-
061000	GENERAL SUPPLIES		816	-	-	-	-
	Total Expenditures		**131,238**	**163,556**	**86,879**	**13,648**	**100,527**

Program:	Supervision of IB Program	Program No.:	22410
Program Budget Manager:	John Keane		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHER	171,632	206,475	214,701	129,382	344,083
012020	TEMP. EMPLOYEES	TEACHER	246	753	2,500	-	2,500
015020	SUPPLEMENTAL PAY	TEACHER	41,721	13,577	26,500	-	26,500
020020	EMPLOYEE BENEFITS	TEACHER	68,655	65,099	73,610	40,591	114,201
058000	TRAVEL & REGISTRATION		39,808	35,764	12,114	(3,500)	8,614
	Total Expenditures		**322,062**	**321,668**	**329,425**	**166,473**	**495,898**
Staff FTE:							
	TEACHERS		3.00	3.00	3.50	2.00	5.50
FTE Totals			**3.00**	**3.00**	**3.50**	**2.00**	**5.50**

Program:	Supervision of Summer High School	Program No.:	22420
Program Budget Manager:	John Keane		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	5,028	5,135	7,000	-	7,000
015020	SUPPLEMENTAL PAY	TEACHER	1,426	1,321	2,000	-	2,000
015050	SUPPLEMENTAL PAY	CLERICAL.	1,101	2,758	2,598	-	2,598
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	3,666	4,220	3,330	-	3,330
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	963	1,055	1,512	-	1,512
020020	EMPLOYEE BENEFITS	TEACHER	287	273	432	-	432
020050	EMPLOYEE BENEFITS	CLERICAL.	198	580	561	-	561
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	703	867	719	-	719
050000	OTHER PURCHASED SERVICES		-	-	692	-	692
061000	GENERAL SUPPLIES		-	-	500	-	500
086900	INDIRECT COSTS		3,675	3,675	3,675	-	3,675
	Total Expenditures		**17,046**	**19,883**	**23,019**	**-**	**23,019**

Program:	Board Secretary/Clerk	Program No.:	23120
Program Budget Manager:	Michael J. Thomas		
Division:	Superintendent	Date:	June 12, 2019
Division Head:	Michael J. Thomas		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011050	REGULAR EMPLOYEES	CLERICAL.	51,533	55,451	57,125	(1,819)	55,306
013050	OVERTIME	CLERICAL.	6,313	6,791	10,000	-	10,000
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	220	-	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	43	-	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL.	11,668	12,891	14,710	9,385	24,095
039000	PROFESSIONAL/CONSULTANT SERVICES		-	34,971		-	-
050000	OTHER PURCHASED SERVICES		34,208	10,599	30,340	-	30,340
055000	PRINTING		872	904	3,000	-	3,000
058000	TRAVEL & REGISTRATION		18,962	18,239	24,381	(3,500)	20,881
058300	MILEAGE REIMBURSEMENT		102	103	394	-	394
061000	GENERAL SUPPLIES		741	1,417	3,000	-	3,000
081000	DUES & FEES		19,581	19,836	18,121	-	18,121
Total Expenditures			**144,243**	**161,203**	**161,071**	**4,066**	**165,137**
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
FTE Totals			**1.00**	**1.00**	**1.00**	**-**	**1.00**

Program:	Treasurer Services	Program No.:	23130
Program Budget Manager:	Laura Hronik		
Division:	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
031300	BANKING SERVICE FEES		10,399	2,674	32,320	(20,000)	12,320
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	12,000	-	12,000
	Total Expenditures		**10,399**	**2,674**	**44,320**	**(20,000)**	**24,320**

Program:	Election Services	Program No.:	23140
Program Budget Manager:	Michael J. Thomas		
Division:	Superintendent	Date:	June 12, 2019
Division Head:	Michael J. Thomas		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
031200	ELECTION FEES		175,423	78,590	30,500	100,000	130,500
061000	GENERAL SUPPLIES		-	27	200	-	200
Total Expenditures			**175,423**	**78,617**	**30,700**	**100,000**	**130,700**

Program:	Legal Services	Program No.:	23150
Program Budget Manager:	Glenn Gustafson		
Division:	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

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	FY15/16 Actual	FY16/17 Actual	FY17/18 Mid-Year	FY18/19 Adopted
22310	Supervision Special Education	$290,953	$240,820	$ 80,000	$130,000
21110	Attendance and Discipline	41,948	58,655	92,775	92,775
23910	Charter School Administration	312	9,766	2,000	2,000
23150	**Legal Services (general)**	**91,452**	**94,715**	**295,000**	**285,000**
23180	Staff Relations (negotiations)	15,613	24,284	36,520	36,520
25010	Business Services (contracting issues)	7,059	1,757	2,000	2,000
28300	Human Resources (staff issues)	9,457	89,146	85,000	85,000
28400	Application Development and Support	-	-	20,000	20,000
	TOTAL GENERAL FUND	506,794	519,143	613,295	653,295
	Risk Management Fund 18	236,856	54,845	346,860	346,360
	Risk Related Activities Fund 64	1,522	212	5,000	5,000
	Total District Legal Budget	$ 745,172	$574,200	$965,155	$1,004,655

Acct #	Object	Job Class	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
033100	LEGAL SERVICES		94,715	138,274	285,000	-	285,000
Total Expenditures			**94,715**	**138,274**	**285,000**	**-**	**285,000**

Program:	Tax Assessment/Collections	Program No.:	23160
Program Budget Manager:	Laura Hronik		
Division:	Business Services	Date:	June 12, 2019
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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
031100	TREASURER'S COLLECTION FEES		144,652	150,332	155,000	-	155,000
	Total Expenditures		**144,652**	**150,332**	**155,000**	**-**	**155,000**

Program:	Audit Services	Program No.:	23170
Program Budget Manager:	Laura Hronik		
Division:	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
033200	AUDIT SERVICES		62,600	67,685	68,300	-	68,300
055000	PRINTING		779	563	1,480	-	1,480
061000	GENERAL SUPPLIES		119	51	500	-	500
Total Expenditures			**63,498**	**68,299**	**70,280**	**-**	**70,280**

Program:	Staff Relations/Negotiations	Program No.:	23180
Program Budget Manager:	Phoebe Bailey		
Division:	Personnel Support Services	Date:	June 12, 2019
Division Head:	Phoebe Bailey		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHERS	14,736	17,050	16,929	1,877	18,806
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	158	1,470	2,000	-	2,000
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	27,500	27,600	12,000	(12,000)	-
015020	SUPPLEMENTAL PAY	TEACHERS	100	-	500	-	500
015050	SUPPLEMENTAL PAY	CLERICAL	-	261	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	5,495	5,750	2,424	(2,424)	-
020020	EMPLOYEE BENEFITS	TEACHERS	25,590	25,413	16,015	(11,615)	4,400
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	33	315	427	-	427
020050	EMPLOYEE BENEFITS	CLERICAL	-	54	-	-	-
033100	LEGAL SERVICES		24,284	23,943	36,520	-	36,520
033300	NEGOTIATIONS SERVICE		595	595	11,800	-	11,800
055000	PRINTING		593	1,118	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		-	-	500	-	500
061000	GENERAL SUPPLIES		3,594	2,588	2,527	-	2,527
	Total Expenditures		**102,678**	**106,157**	**103,642**	**(24,162)**	**79,480**
Staff FTE:							
	TEACHERS		0.25	0.25	0.25	-	0.25
FTE Totals			**0.25**	**0.25**	**0.25**	**-**	**0.25**

Program:	ESP Staff Relations	Program No.:	23181
Program Budget Manager:	Phoebe Bailey		
Division:	Personnel Support Services	Date:	June 12, 2019
Division Head:	Phoebe Bailey		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011050	REGULAR EMPLOYEES	CLERICAL	58,483	59,796	69,613	2,935	72,548
013050	OVERTIME	CLERICAL.	7,772	300	10,000	-	10,000
015050	SUPPLEMENTAL PAY	CLERICAL	7,565	10,997	3,600	-	3,600
020050	EMPLOYEE BENEFITS	CLERICAL	24,067	24,067	28,802	(2,061)	26,741
029140	CAR INSURANCE	CLERICAL	1,400	800	3,500	-	3,500
043100	COPIER MAINTENANCE		262	364	500	-	500
050000	OTHER PURCHASED SERVICES		38,595	25,327	19,900	-	19,900
055000	PRINTING		673	714	2,380	-	2,380
058300	MILEAGE REIMBURSEMENT		1,095	547	2,500	-	2,500
061000	GENERAL SUPPLIES		2,223	7,054	33,000	-	33,000
073500	NON-CAPITAL EQUIPMENT		-	-	1,440	-	1,440
	Total Expenditures		**142,133**	**129,966**	**175,235**	**874**	**176,109**
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		2.00	2.00	2.00	-	2.00
FTE Totals			**2.00**	**2.00**	**2.00**	**-**	**2.00**

Program:	District Accountability Program	Program No.:	23190
Program Budget Manager:	Phoebe Bailey		
Division:	Personnel Support Services	Date:	June 12, 2019
Division Head :	Phoebe Bailey		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
013050	OVERTIME	CLERICAL.	3,233	3,901	3,550	-	3,550
020050	EMPLOYEE BENEFITS	CLERICAL.	639	794	767	-	767
050000	OTHER PURCHASED SERVICES		-		1,500	-	1,500
055000	PRINTING		-	71	900	-	900
061000	GENERAL SUPPLIES		2,438	2,078	2,000	-	2,000
Total Expenditures			**6,311**	**6,844**	**8,717**	**-**	**8,717**

Program:	Office of the Superintendent	Program No.:	23210
Program Budget Manager:	Michael J. Thomas		
Division:	Superintendent	Date:	June 12, 2019
Division Head :	Michael J. Thomas		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Year Budget	Change	FY19-20 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	249,476	299,452	261,745	108,698	370,443
011050	REGULAR EMPLOYEES	CLERICAL.	56,911	62,505	63,076	(4,374)	58,702
012050	TEMP. EMPLOYEES	CLERICAL.	-	-	4,000	-	4,000
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	21,000	21,300	37,134	22,324	59,458
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	53,716	52,984	63,998	44,056	108,054
020050	EMPLOYEE BENEFITS	CLERICAL.	15,902	17,433	19,260	(6,206)	13,054
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	-	-	-	2,250	2,250
043100	COPIER MAINTENANCE		258	1,821	4,340	-	4,340
050000	OTHER PURCHASED SERVICES		8,044	5,900	6,292	5,708	12,000
055000	PRINTING		3,851	3,306	5,400	1,000	6,400
058000	TRAVEL & REGISTRATION		13,517	17,841	4,601	4,000	8,601
058300	MILEAGE REIMBURSEMENT		-	-	720	-	720
061000	GENERAL SUPPLIES		4,601	1,934	1,000	1,000	2,000
073400	TECHNOLOGY EQUIPMENT		-	-	-	2,000	2,000
073500	NON-CAPITAL EQUIPMENT		-	19	450	3,000	3,450
081000	DUES & FEES		5,531	5,491	5,147	1,000	6,147
	Total Expenditures		**432,807**	**489,987**	**477,163**	**184,456**	**661,619**
Staff FTE:							
	ADMINISTRATORS		1.00	1.00	1.00	1.00	2.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
FTE Totals			**2.00**	**2.00**	**2.00**	**1.00**	**3.00**

Program:	State and Federal Relations	Program No.	23230
Program Budget Manager:	Glenn Gustafson		
Division:	Business Services	Date:	June 12, 2019
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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	6,000	6,000	6,000	-	6,000
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	1,189	1,219	1,296	-	1,296
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	1,000	-	1,000
055000	PRINTING		165	148	225	-	225
058000	TRAVEL & REGISTRATION		639	461	386	-	386
081000	DUES & FEES		6,146	6,420	5,200	-	5,200
	Total Expenditures		**14,139**	**14,248**	**14,107**	**-**	**14,107**

Program:	Charter School Administration	Program No.:	23910
Program Budget Manager:	Glenn Gustafson		
Division:	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	76,298	75,416	131,317	(8,010)	123,307
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	26,052	25,288	33,944	-	33,944
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	27,353	29,623	50,310	(9,536)	40,774
033100	LEGAL SERVICES		9,766	17,253	2,000	-	2,000
055000	PRINTING		-	-	200	-	200
058000	TRAVEL & REGISTRATION		70	-	1,200	-	1,200
058300	MILEAGE		299	-	200	-	200
061000	GENERAL SUPPLIES		206	138	500	-	500
081000	DUES & MEMBERSHIP FEES		1,250	1,250	1,250	-	1,250
	Total Expenditures		**141,294**	**149,318**	**220,921**	**(17,546)**	**203,375**
Staff FTE:							
	NON-TEACHER PROFESSIONALS		1.00	1.54	1.54	-	1.54
	FTE Totals		**1.00**	**1.54**	**1.54**	**-**	**1.54**

Program:	Office of the Principal	Program No.:	24110
Program Budget Manager:	David Engstrom		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	7,428,390	7,884,435	8,488,547	(372,130)	8,116,417
011050	REGULAR EMPLOYEES	CLERICAL	4,491,407	4,940,176	5,791,712	(590,180)	5,201,532
012010	TEMP. EMPLOYEES	ADMINISTRATOR	22,380	20,729	-	-	-
012020	TEMP. EMPLOYEES	TEACHER	63,220	125,705	22,648	2,537	25,185
012040	TEMP EMPLOYEES	PARAPROFESSIONAL	-	4,119	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL	183,515	178,128	213,484	(11,984)	201,500
013050	OVERTIME	CLERICAL	49,699	45,325	95,638	(1,738)	93,900
013060	OVERTIME	CRAFTS & TRADES	-	556	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	69,055	61,663	89,000	-	89,000
015020	SUPPLEMENTAL PAY	TEACHER	166,833	181,598	148,250	5,703	153,953
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	2,362	21,451	56,525	-	56,525
015050	SUPPLEMENTAL PAY	CLERICAL	49,175	36,936	31,891	3,400	35,291
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	2,144,598	2,299,356	2,460,880	20,691	2,481,571
020020	EMPLOYEE BENEFITS	TEACHER	46,575	67,272	35,302	5,058	40,360
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	501	5,265	11,417	936	12,353
020050	EMPLOYEE BENEFITS	CLERICAL	1,912,878	2,050,894	2,271,120	(10,747)	2,260,373
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	-	115	-	-	-
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	54,450	53,950	55,380	-	55,380
039000	PROFESSIONAL/CONSULTANT SERVICES		130,356	290,953	6,506	(6)	6,500
043000	REPAIRS & MAINTENANCE		-	8,136	-	-	-
050000	OTHER PURCHASED SERVICES		36,899	42,115	19,415	1,591	21,006
054000	ADVERTISING		-	3,053	4,000	(2,137)	1,863
055000	PRINTING		60,808	54,143	47,307	(2,176)	45,131
058000	TRAVEL & REGISTRATION		63,728	94,500	19,591	8,488	28,079
058300	MILEAGE REIMBURSEMENT		7,907	5,388	10,572	(1,393)	9,179
061000	GENERAL SUPPLIES		474,698	448,534	1,992,279	133,136	2,125,415
061700	GRADUATION SUPPLIES		34,119	48,696	17,610	222	17,832
065000	TECHNOLOGY SUPPLIES		-	451	-	500	500
073000	CAPITAL EQUIPMENT		64,323	242,974	-	-	-
073400	TECHNOLOGY EQUIPMENT		40,181	96,922	9,604	2,618	12,222
073500	NON-CAPITAL EQUIPMENT		97,442	72,508	14,999	606	15,605
081000	DUES & FEES		2,199	755	-	610	610
	Total Expenditures		**17,697,698**	**19,386,798**	**21,913,677**	**(806,395)**	**21,107,282**
Staff FTE:							
	ADMINISTRATORS		86.00	86.00	87.00	(4.00)	83.00
	EDUCATION SUPPORT PROFESSIONALS		191.75	192.16	191.56	(6.00)	185.56
FTE Totals			**277.75**	**278.16**	**278.56**	**(10.00)**	**268.56**

Program:	School Business Management	Program No.:	24130
Program Budget Manager:	John Keane		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	170,266	180,251	193,353	(10,827)	182,526
011050	REGULAR EMPLOYEES	CLERICAL	170,768	184,778	205,798	38,977	244,775
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	49,731	52,783	58,212	756	58,968
020050	EMPLOYEE BENEFITS	CLERICAL	71,777	66,773	70,838	32,427	103,265
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	2,400	10,067	2,400	-	2,400
Total Expenditures			**464,943**	**494,651**	**530,601**	**61,333**	**591,934**
Staff FTE:							
	ADMINISTRATORS		2.00	2.00	2.00	-	2.00
	EDUCATION SUPPORT PROFESSIONALS		5.50	5.50	6.00	0.50	6.50
FTE Totals			**7.50**	**7.50**	**8.00**	**0.50**	**8.50**

Program:	Other School Administration Support Services	Program No.:	24900
Program Budget Manager:	John Keane		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
012020	TEMP. EMPLOYEES	TEACHER	35,796	30,512	29,913	-	29,913
012050	TEMP. EMPLOYEES	CLERICAL	1,026	316	-	-	-
013060	OVERTIME	CRAFTS & TRADES	-	459	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	12,682	18,358	4,000	(2,000)	2,000
015020	SUPPLEMENTAL PAY	TEACHER	27,690	908	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	3,292	217	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	2,498	3,895	427	-	427
020020	EMPLOYEE BENEFITS	TEACHER	12,927	6,681	6,461	-	6,461
020050	EMPLOYEE BENEFITS	CLERICAL	835	113	-	-	-
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	-	94	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		5,558	3,395	21,934	-	21,934
050000	OTHER PURCHASED SERVICES		39,527	26,591	27,355	-	27,355
051300	FIELD TRIPS		2,711	6,325	-	-	-
058000	TRAVEL & REGISTRATION		11,192	10,453	6,581	-	6,581
058300	MILEAGE REIMBURSEMENT		1,054	147	7,009	-	7,009
061000	GENERAL SUPPLIES		21,532	27,973	175,000	-	175,000
061700	GRADUATION SUPPLIES		22,677	20,817	21,200	-	21,200
064500	MEDIA SUPPLIES		16,200	-	14,400	(14,400)	-
065000	TECHNOLOGY SUPPLIES		-	130	-	14,400	14,400
073000	CAPITAL EQUIPMENT		24,341	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		27,675	26,145	-	-	-
073500	NON-CAPITAL EQUIPMENT		1,190	7,632	-	-	-
081000	DUES & FEES		406	-	1,500	-	1,500
	Total Expenditures		**270,810**	**191,162**	**315,780**	**(2,000)**	**313,780**

Program:	Business Services Administration	Program No.:	25010
Program Budget Manager:	Glenn Gustafson		
Division:	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

Program Description:

The budget reflects the anticipated resource needs of the Deputy Superintendent of Business Services to provide general administrative support for business operations; plus management of the risk related activity fund and internal services funds. Other duties include oversight of the following programs: budget and planning, warehouse/distribution center, facilities, transportation, procurement and contracting, charter school administration, 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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	161,973	173,493	182,228	(472)	181,756
011050	REGULAR EMPLOYEES	CLERICAL	22,069	24,854	66,004	(4,626)	61,378
013050	OVERTIME	CLERICAL.	-	199	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	40,251	40,520	40,519	8,984	49,503
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	40,100	41,185	47,724	(8,010)	39,714
020050	EMPLOYEE BENEFITS	CLERICAL	4,677	5,427	23,539	(9,290)	14,249
033100	LEGAL SERVICES		1,757	135	2,000	-	2,000
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	600	-	600
043100	COPIER MAINTENANCE		241	428	500	-	500
050000	OTHER PUR. SERVICES		1,661	1,649	4,500	-	4,500
055000	PRINTING		945	2,326	1,500	-	1,500
058000	TRAVEL & REGISTRATION		1,692	3,547	3,000	-	3,000
061000	GENERAL SUPPLIES		1,610	338	1,590	-	1,590
073500	NON-CAPITAL EQUIPMENT		2,634	-	1,200	-	1,200
081000	DUES & FEES		690	1,080	2,000	-	2,000
086900	INDIRECT COSTS		(3,152)	(3,152)	(3,152)	-	(3,152)
	Total Expenditures		**277,148**	**292,029**	**373,752**	**(13,414)**	**360,338**
Staff FTE:							
	ADMINISTRATORS		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		0.50	0.50	1.50	(0.50)	1.00
FTE Totals			**1.50**	**1.50**	**2.50**	**(0.50)**	**2.00**

Program:	Financial Services	Program No.:	25100
Program Budget Manager:	Laura Hronik		
Division:	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	158,705	168,521	279,467	(160,262)	119,205
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	346,647	384,195	399,631	1,201	400,832
011050	REGULAR EMPLOYEES	CLERICAL	336,106	359,095	391,482	16,429	407,911
012030	TEMP EMPLOYEES	NON-TEACHER PROF.	2,281	-	600	-	600
013050	OVERTIME	CLERICAL	643	843	14,600	-	14,600
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	-	5,000	(5,000)	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	48,420	52,711	87,252	(8,769)	78,483
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	89,225	125,885	135,120	(10,104)	125,016
020050	EMPLOYEE BENEFITS	CLERICAL	118,033	119,901	137,708	1,595	139,303
039000	PROFESSIONAL/CONSULTANT SERVICES		1,498	1,498	800	-	800
043100	COPIER MAINTENANCE		599	1,299	1,000	-	1,000
050000	OTHER PUR. SERVICES		5,799	1	500	-	500
053300	POSTAGE		1,519	1,864	3,500	-	3,500
053500	COURIER SERVICES		-	-	20,000	-	20,000
055000	PRINTING		5,779	6,416	7,650	-	7,650
058000	TRAVEL & REGISTRATION		1,492	421	3,291	-	3,291
058300	MILEAGE REIMBURSEMENT		470	109	1,017	-	1,017
061000	GENERAL SUPPLIES		6,725	7,415	7,774	-	7,774
073500	NON-CAPITAL EQUIPMENT		1,883	4,688	2,000	-	2,000
081000	DUES & FEES		1,265	525	800	-	800
086000	USER CHARGES		(24,380)	(24,380)	(24,380)	-	(24,380)
086900	INDIRECT COSTS		(77,225)	(77,225)	(77,225)	-	(77,225)
	Total Expenditures		**1,025,484**	**1,133,782**	**1,397,587**	**(164,910)**	**1,232,677**
Staff FTE:							
	ADMINISTRATORS		2.00	2.00	2.00	(1)	1.00
	NON-TEACHER PROFESSIONALS		5.50	5.50	5.50	-	5.50
	EDUCATION SUPPORT PROFESSIONALS		9.50	9.50	9.50	0.5	10.00
FTE Totals			**17.00**	**17.00**	**17.00**	**(0.50)**	**16.50**

Program:	Procurement and Contracting	Program No.:	25200
Program Budget Manager:	Kris Odom		
Division:	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	105,076	112,560	118,227	892	119,119
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	367,613	368,004	396,976	(17,495)	379,481
011050	REGULAR EMPLOYEES	CLERICAL	43,487	40,179	48,198	1,319	49,517
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	2,000	2,000	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	22,074	24,193	26,206	772	26,978
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	103,276	111,769	126,791	1,866	128,657
020050	EMPLOYEE BENEFITS	CLERICAL	16,396	15,131	18,442	4,634	23,076
043100	COPIER MAINTENANCE		806	2,041	1,800	-	1,800
050000	OTHER PUR. SERVICES		1,967	2,310	1,200	-	1,200
055000	PRINTING		596	524	500	-	500
058000	TRAVEL & REGISTRATION		4,291	1,819	5,650	-	5,650
058300	MILEAGE REIMBURSEMENT		696	207	1,000	-	1,000
061000	GENERAL SUPPLIES		6,128	3,051	6,050	-	6,050
073400	TECHNOLOGY EQUIPMENT		-	1,853	950	-	950
073500	NON-CAPITAL EQUIPMENT		(3,829)	1,707	954	-	954
081000	DUES & FEES		1,624	3,760	1,554	-	1,554
086900	INDIRECT COSTS		(25,204)	(25,204)	(25,204)	-	(25,204)
	Total Expenditures		**646,996**	**665,904**	**729,294**	**(8,012)**	**721,282**
Staff FTE:							
	ADMINISTRATORS		1.00	1.00	1.00	-	1.00
	NON-TEACHER PROFESSIONALS		5.00	4.87	5.00	-	5.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
FTE Totals			**7.00**	**6.87**	**7.00**	**-**	**7.00**

Program:	Warehousing and Distribution	Program No.:	25300
Program Budget Manager:	Terry Seaman		
Division	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	155,876	132,893	203,608	(9,137)	194,471
012060	TEMP EMPLOYEES	CRAFTS, TRADES	6,592	3,360	3,000	-	3,000
013060	OVERTIME	CRAFTS, TRADES	-	-	400	-	400
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	42,506	35,755	52,185	(3,852)	48,333
043100	COPIER MAINTENANCE		58	37	200	-	200
050000	OTHER PUR. SERVICES		2,964	2,870	7,692	-	7,692
061000	GENERAL SUPPLIES		2,183	4,964	4,660	-	4,660
061800	INVENTORY WRITE-OFF		-	-	1,040	-	1,040
Total Expenditures			**210,180**	**179,879**	**272,785**	**(12,989)**	**259,796**
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		5.00	5.00	5.00	-	5.00
FTE Totals			**5.00**	**5.00**	**5.00**	**-**	**5.00**

Program:	Mail and Postage	Program No.:	25310
Program Budget Manager:	Joe Morin		
Division:	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
053500	COURIER SERVICES		138,831	137,775	139,640	-	139,640
	Total Expenditures		**138,831**	**137,775**	**139,640**	**-**	**139,640**

Program:	M & O Supervision	Program No.:	26100
Program Budget Manager:	Terry Seaman		
Division:	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Year Budget	Change	FY19-20 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	202,447	220,156	222,492	(17,608)	204,884
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	94,315	90,198	142,124	(5,613)	136,511
011050	REGULAR EMPLOYEES	CLERICAL.	125,126	122,512	160,139	9,967	170,106
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	98,633	111,576	91,508	5,695	97,203
012050	TEMP. EMPLOYEES	CLERICAL.	6,760	-	-	-	-
013050	OVERTIME	CLERICAL.	2,941	189	500	-	500
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	57,082	55,456	58,336	(12,241)	46,095
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	20,909	29,144	46,430	2,358	48,788
020050	EMPLOYEE BENEFITS	CLERICAL.	45,419	39,693	45,408	7,818	53,226
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	24,816	28,141	25,886	4,529	30,415
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	2,760	2,880	2,880	-	2,880
029030	MILEAGE ALLOWANCE	NON-TEACHER PROF.	1,440	2,280	2,880	-	2,880
043100	COPIER MAINTENANCE		4,359	7,695	5,672	-	5,672
050000	OTHER PUR. SERVICES		74,734	74,095	75,000	-	75,000
055000	PRINTING		1,557	1,852	-	-	-
058000	TRAVEL & REGISTRATION		22,196	12,964	6,408	-	6,408
058300	MILEAGE		503	163	772	-	772
061000	GENERAL SUPPLIES		6,151	8,856	8,400	-	8,400
073400	TECHNOLOGY EQUIPMENT		-	8,155	-	-	-
073500	NON-CAPITAL EQUIPMENT		2,039	3,634	5,000	-	5,000
081000	DUES		125	149	-	-	-
	Total Expenditures		**794,309**	**819,786**	**899,835**	**(5,095)**	**894,740**
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
FTE Totals			**9.00**	**9.00**	**9.00**	**-**	**9.00**

Program:	Custodial Operations	Program No.:	26210
Program Budget Manager:	Terry Seaman Business		
Division:	Services Glenn	Date:	June 12, 2019
Division Head:	Gustafson		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	5,567,472	6,141,970	7,437,546	(844,525)	6,593,021
013060	OVERTIME	CRAFTS, TRADES	35,993	33,860	35,000	16,414	51,414
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	2,029,975	2,171,054	2,437,831	(59,744)	2,378,087
029060	MILEAGE ALLOWANCE	CRAFTS, TRADES	900	900	900	-	900
050000	OTHER PUR. SERVICES		643	9,923	35,100	-	35,100
058300	MILEAGE		813	1,113	2,500	-	2,500
061000	GENERAL SUPPLIES		262,590	259,122	287,410	2,619	290,029
061100	LAMPS		5,858	4,919	8,000	-	8,000
061400	CUSTODIAL SUPPORT		42,644	42,093	41,000	-	41,000
073500	NON-CAPITAL EQUIPMENT		17,776	-	22,500	-	22,500
086000	USER CHARGES		(3,113)	(3,113)	(3,113)	-	(3,113)
Total Expenditures			**7,961,552**	**8,661,842**	**10,304,674**	**(885,236)**	**9,419,438**
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		214.00	214.00	214.00	(7.00)	207.00
FTE Totals			**214.00**	**214.00**	**214.00**	**(7.00)**	**207.00**

Program:	Building Maintenance	Program No.:	26230
Program Budget Manager:	Terry Seaman		
Division:	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	1,940,013	1,927,170	2,278,354	181,530	2,459,884
013060	OVERTIME	CRAFTS, TRADES	98,023	95,411	34,000	-	34,000
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	4,000	4,800	4,800	-	4,800
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	729,057	737,218	849,543	48,747	898,290
050000	OTHER PUR. SERVICES		273,107	388,183	275,000	171,560	446,560
061000	GENERAL SUPPLIES		1,173,596	1,272,838	1,375,426	(321,560)	1,053,866
073000	CAPITAL EQUIPMENT		6,176	-	-	250,000	250,000
085200	INTERNAL MAINTENANCE		-	(107,398)	-	-	-
Total Expenditures			**4,223,972**	**4,318,222**	**4,817,123**	**330,277**	**5,147,400**
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		50.00	50.00	50.00	-	50.00
FTE Totals			**50.00**	**50.00**	**50.00**	**-**	**50.00**

Program:	Utilities	Program No.:	26250
Program Budget Manager:	Terry Seaman		
Division:	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	37,409	34,837	45,567	2,091	47,658
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	5,724	2,925	3,000	-	3,000
013060	OVERTIME	CRAFTS, TRADES	-	136	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	1,174	623	640	-	640
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	11,746	12,116	16,823	6,060	22,883
041100	WATER		1,012,604	988,011	1,000,055	95,835	1,095,890
041100	*WATER*		(135)	(135)	-	(135)	(135)
041200	SEWAGE		122,885	333,930	130,207	21,000	151,207
041200	*SEWAGE*		(323)	-	(323)	-	(323)
041300	STORMWATER FEES		-	-	153,736	-	153,736
042100	DISPOSAL SERVICES		201,854	-	235,000	-	235,000
062100	NATURAL GAS		868,596	825,951	961,586	103,500	1,065,086
062100	*NATURAL GAS*		(3,478)	(3,478)	(3,478)	-	(3,478)
062200	ELECTRICITY		3,083,224	3,176,357	3,287,808	79,800	3,367,608
062200	*ELECTRICITY*		(8,756)	-	(8,756)	-	(8,756)
086900	INDIRECTS		(528,218)	(850,823)	(528,218)	-	(528,218)
Total Expenditures			**4,804,306**	**4,520,450**	**5,293,647**	**308,151**	**5,601,798**
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
FTE Totals			**1.00**	**1.00**	**1.00**	**-**	**1.00**

Program:	Grounds Maintenance	Program No.:	26300
Program Budget Manager:	Terry Seaman		
Division:	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	648,795	697,864	766,962	88,190	855,152
012060	TEMP. EMPLOYEES	CRAFTS, TRADES	14,530	-	50,000	-	50,000
013060	OVERTIME	CRAFTS, TRADES	13,448	5,005	13,000	-	13,000
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	232,585	245,750	288,003	7,898	295,901
043000	REPAIRS & MAINTENANCE		-	-	-	-	-
050000	OTHER PUR. SERVICES		93,436	107,777	62,784	-	62,784
061000	GENERAL SUPPLIES		230,950	254,142	186,777	-	186,777
072300	CAPITAL IMPROVEMENTS		-	66,156	-	-	-
073000	CAPITAL EQUIPMENT		-	46,797	-		-
073500	NON-CAPITAL EQUIPMENT		-	21,705	4,000	-	4,000
	Total Expenditures		**1,233,743**	**1,445,195**	**1,371,526**	**96,088**	**1,467,614**
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		21.00	21.00	21.00	-	21.00
FTE Totals			**21.00**	**21.00**	**21.00**	**-**	**21.00**

Program:	Non-Student Vehicle Maintenance	Program No.:	26500
Program Budget Manager:	John Hill		
Division:	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	6,762	7,243	7,608	58	7,666
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	26,704	31,539	35,955	1,749	37,704
013060	OVERTIME	CRAFTS, TRADES	-	-	200	-	200
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	2,282	2,432	2,600	55	2,655
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	10,612	11,667	12,426	474	12,900
061000	GENERAL SUPPLIES		70,238	49,036	70,000	-	70,000
062600	MOTOR VEHICLE FUELS		109,946	122,462	184,500	-	184,500
073200	VEHICLES		198,252	216,452	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	5,280	-	-	-
	Total Expenditures		**424,797**	**446,112**	**313,289**	**2,336**	**315,625**
Staff FTE:							
	NON-TEACHER PROFESSIONALS		0.10	0.10	0.10	-	0.10
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
FTE Totals			**1.10**	**1.10**	**1.10**	**-**	**1.10**

Program:	Security Services	Program No.:	26600
Program Budget Manager:	Jim Hastings		
Division:	Information Technology	Date:	June 12, 2019
Division Head:	John McCarron		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	189,741	203,256	213,490	49,859	263,349
011050	REGULAR EMPLOYEES	CLERICAL.	68,297	76,906	79,262	(23,231)	56,031
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	1,279,304	1,445,995	1,692,544	(95,649)	1,596,895
013060	OVERTIME	CRAFTS, TRADES	82,280	86,942	78,980	-	78,980
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	-	-	2,946	(2,946)	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	48,223	51,933	56,429	19,791	76,220
020050	EMPLOYEE BENEFITS	CLERICAL.	32,813	32,295	33,946	(15,054)	18,892
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	441,798	496,878	541,741	13,241	554,982
039000	PROFESSIONAL/CONSULTANT SERVICES		315,647	326,034	341,000	150,000	491,000
043000	REPAIRS & MAINTENANCE		84,717	87,717	81,184	-	81,184
043100	COPIER MAINTENANCE		1,455	2,315	1,000	-	1,000
050000	OTHER PUR. SERVICES		107,814	125,133	114,440	-	114,440
055000	PRINTING		3,895	14,670	4,158	-	4,158
058000	TRAVEL & REGISTRATION		-	-	432	-	432
061000	GENERAL SUPPLIES		17,207	14,909	12,565	-	12,565
073000	CAPITAL EQUIPMENT		194,326	188,518	200,000	12,000	212,000
073400	TECHNOLOGY EQUIPMENT		-	1,634	-	-	-
073500	NON-CAPITAL EQUIPMENT		11,212	11,490	15,400	-	15,400
081000	DUES		53	-	-	-	-
	Total Expenditures		**2,878,783**	**3,166,627**	**3,469,517**	**108,011**	**3,577,528**
Staff FTE:							
	NON-TEACHER PROFESSIONALS		3.00	3.00	3.00	1.00	4.00
	EDUCATION SUPPORT PROFESSIONALS		58.00	58.50	58.50	0.50	59.00
FTE Totals			**61.00**	**61.50**	**61.50**	**1.50**	**63.00**

Program:	Transportation Supervision	Program No.:	27100
Program Budget Manager:	Nick Soto		
Division:	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Year Budget	Change	FY19-20 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	-	91,722	96,020	725	96,745
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	151,131	65,606	68,909	520	69,429
011050	REGULAR EMPLOYEES	CLERICAL.	30,146	27,470	36,655	7,145	43,800
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	231,319	211,791	347,410	2,990	350,400
013050	OVERTIME	CLERICAL.	-	2,824	-	-	-
013060	OVERTIME	CRAFTS, TRADES	-	18,729	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	-	28,280	30,337	674	31,011
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	45,288	25,647	27,217	511	27,728
020050	EMPLOYEE BENEFITS	CLERICAL.	17,931	12,202	8,046	6,014	14,060
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	76,809	70,164	110,782	1,697	112,479
021660	WORKERS COMPENSATION		24,105	24,105	17,143	-	17,143
029030	MILEAGE ALLOWANCE-PROF.		1,500	-	1,500	-	1,500
043100	COPIER MAINTENANCE		2,617	4,235	2,000	-	2,000
050000	OTHER PUR. SERVICES		77,917	102,843	110,000	-	110,000
052000	INSURANCE - NON-BENEFIT		160,158	160,158	113,698	-	113,698
055000	PRINTING		10,398	9,913	5,000	-	5,000
061000	GENERAL SUPPLIES		10,527	3,737	6,000	-	6,000
073400	TECHNOLOGY EQUIPMENT		-	2,790	-	-	-
	Total Expenditures		**839,847**	**862,217**	**980,717**	**20,276**	**1,000,993**
Staff FTE:							
	ADMINISTRATORS		-	-	1.00	-	1.00
	NON-TEACHER PROFESSIONALS		2.00	2.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		9.00	9.00	9.00	-	9.00
FTE Totals			**11.00**	**11.00**	**11.00**	**-**	**11.00**

Program:	Vehicle Operations Services	Program No.:	27200
Program Budget Manager:	Nick Soto		
Division:	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	1,751,737	1,631,743	2,097,024	58,570	2,155,594
012060	TEMP. EMPLOYEES	CRAFTS, TRADES	-	3,252	10,000	-	10,000
013060	OVERTIME	CRAFTS, TRADES	43,509	48,801	14,000	-	14,000
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	47,800	459,759	48,000	-	48,000
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	598,291	646,869	777,101	116,502	893,603
039000	PROFESSIONAL/CONSULTANT SERVICES		1,960	864	5,000	-	5,000
050000	OTHER PUR. SERVICES		77,326	3,059	3,500	-	3,500
051400	STUDENT TRANSPORTATION PARENTS		5,004	9,856	10,000	-	10,000
051500	STUDENT TRANSPORTATION CONTRACTOR		20,052	231,349	53,515	-	53,515
058000	TRAVEL & REGISTRATION		6,103	1,134	2,500	-	2,500
058300	MILEAGE		-	-	500	-	500
061000	GENERAL SUPPLIES		8,905	7,974	5,000	-	5,000
062600	MOTOR VEHICLE FUELS		254,002	315,861	500,900	-	500,900
073200	VEHICLE		204,316	(48,642)	-	100,000	100,000
073400	TECHNOLOGY EQUIPMENT		15,458	-	-	-	-
	Total Expenditures		**3,034,464**	**3,311,879**	**3,527,040**	**275,072**	**3,802,112**
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		100.90	100.90	100.90	(1.00)	99.90
FTE Totals			**100.90**	**100.90**	**100.90**	**(1.00)**	**99.90**

Program:	Vehicle Services	Program No.:	27400
Program Budget Manager:	John Hill		
Division:	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	60,856	65,192	68,473	516	68,989
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	213,299	249,792	251,482	(2,177)	249,305
013060	OVERTIME	CRAFTS, TRADES	-	1,446	1,800	-	1,800
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	20,541	21,889	23,401	489	23,890
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	80,118	85,850	88,343	3,045	91,388
050000	OTHER PUR. SERVICES		13,280	31,470	12,250	-	12,250
061000	GENERAL SUPPLIES		218,593	200,784	228,000	-	228,000
073400	TECHNOLOGY EQUIPMENT		835	-	-	-	-
Total Expenditures			**607,523**	**656,423**	**673,749**	**1,873**	**675,622**
Staff FTE:							
	NON-TEACHER PROFESSIONALS		0.90	0.90	0.90	-	0.90
	EDUCATION SUPPORT PROFESSIONALS		6.00	6.00	6.00	-	6.00
FTE Totals			**6.90**	**6.90**	**6.90**	**-**	**6.90**

Program:	Small Engine Maintenance	Program No.:	27500
Program Budget Manager:	John Hill		
Division:	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	66,637	75,112	77,406	(2,029)	75,377
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	33,711	39,478	41,176	(12,121)	29,055
061000	GENERAL SUPPLIES		13,308	15,712	13,500	-	13,500
Total Expenditures			**113,657**	**130,303**	**132,082**	**(14,150)**	**117,932**
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		2.00	2.00	2.00	-	2.00
FTE Totals			**2.00**	**2.00**	**2.00**	**-**	**2.00**

Program:	Support Services – Central	Program No.:	28010
Program Budget Manager:	Phoebe Bailey		
Division:	Personnel Support Services	Date:	June 12, 2019
Division Head:	Phoebe Bailey		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	243,805	369,791	322,162	(65,798)	256,364
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	-	89,369	102,002	770	102,772
011050	REGULAR EMPLOYEES	CLERICAL	84,205	76,130	87,272	11,334	98,606
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	45,481	34,500	45,756	(45,756)	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	65,673	85,973	90,427	(16,571)	73,856
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	-	18,556	22,236	665	22,901
020050	EMPLOYEE BENEFITS	CLERICAL	21,179	21,028	24,186	10,298	34,484
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	2,400	3,600	3,600	-	3,600
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	-	1,000	1,000
050000	OTHER PURCHASED SERVICES		538	1,444	4,500	42,674	47,174
058000	TRAVEL & REGISTRATION		2,036	3,661	2,500	9,412	11,912
058300	MILEAGE REIMBURSEMENT		-	109	462	-	462
061000	GENERAL SUPPLIES		5,003	5,864	5,200	1,625	6,825
073400	TECHNOLOGY EQUIPMENT		-	-	-	6,675	6,675
073500	NON-CAPITAL EQUIPMENT		-	-	325	-	325
081000	DUES & FEES		1,314	1,165	1,500	-	1,500
	Total Expenditures		**471,634**	**711,189**	**712,128**	**(43,672)**	**668,456**
Staff FTE:							
	ADMINISTRATORS		2.00	2.00	2.00	-	2.00
	NON-TEACHER PROFESSIONALS		-	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		2.00	2.00	2.00	-	2.00
FTE Totals			**4.00**	**5.00**	**5.00**	**-**	**5.00**

Program:	Grants Administration	Program No.:	28130
Program Budget Manager:	Patricia Reitwiesner		
Division:	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATORS	88,878	-	-	-	-
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	62,475	156,976	166,261	(3,831)	162,430
011050	REGULAR EMPLOYEES	CLERICAL.	78,347	105,282	117,739	5,034	122,773
013050	OVERTIME	CLERICAL	-	222	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	-	43	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATORS	29,807	-	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	14,745	45,273	48,882	(459)	48,423
020050	EMPLOYEE BENEFITS	CLERICAL.	37,608	46,263	51,844	(3,301)	48,543
039000	PROFESSIONAL/CONSULTANT SERVICES		9,904	5,483	8,830	20,000	28,830
043100	COPIER MAINTENANCE		1,144	788	200	-	200
050000	OTHER PURCHASED SERVICES		18,477	570	1,363	-	1,363
055000	PRINTING		305	579	600	-	600
058000	TRAVEL & REGISTRATION		1,245	1,314	3,500	-	3,500
058300	MILEAGE REIMBURSEMENT		121	154	262	-	262
061000	GENERAL SUPPLIES		5,495	1,155	5,000	-	5,000
073400	TECHNOLOGY EQUIPMENT		-	1,564	-	-	-
073500	NON-CAPITAL EQUIPMENT		1,315	-	2,000	-	2,000
081000	DUES & FEES		-	-	1,000	-	1,000
086900	INDIRECT COSTS		126,968	126,968	126,968	-	126,968
	Total Expenditures		**476,832**	**492,632**	**534,449**	**17,443**	**551,892**
Staff FTE:							
	ADMINISTRATORS		1.00	1.00	0.00	-	0.00
	NON-TEACHER PROFESSIONALS		1.00	1.00	2.00	-	2.00
	EDUCATION SUPPORT PROFESSIONALS		3.00	3.00	3.00	-	3.00
FTE Totals			**5.00**	**5.00**	**5.00**	**-**	**5.00**

Program:	Communications & Community Relations	Program No.:	28230
Program Budget Manager:	Devra Ashby		
Division:	Superintendent	Date:	June 12, 2019
Division Head:	Michael J. Thomas		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	-	106,069	111,409	840	112,249
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	172,207	78,405	82,353	621	82,974
011050	REGULAR EMPLOYEES	CLERICAL.	107,498	118,455	122,059	5,833	127,892
012050	TEMP. EMPLOYEES	CLERICAL.	80	-	1,000	-	1,000
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	-	33,681	36,463	785	37,248
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	54,044	24,106	25,547	572	26,119
020050	EMPLOYEE BENEFITS	CLERICAL.	46,699	50,055	52,796	1,769	54,565
039000	PROFESSIONAL/CONSULTANT SERVICES		53,090	400	30,500	(10,000)	20,500
050000	OTHER PURCHASED SERVICES		9,149	39,075	31,880	(10,000)	21,880
053300	POSTAGE		-	-	65	-	65
054000	ADVERTISING		223,180	189,331	200,000	-	200,000
055000	PRINTING		25,882	15,270	28,656	(5,000)	23,656
058000	TRAVEL & REGISTRATION		6,065	10,462	3,719	-	3,719
058300	MILEAGE REIMBURSEMENT		434	256	1,069	-	1,069
061000	GENERAL SUPPLIES		3,996	2,704	6,300	-	6,300
065000	ELECTRONIC MEDIA SUPPLIES		-	44,002	114,875	-	114,875
073500	NON-CAPITAL EQUIPMENT		12,182	336	1,957	-	1,957
081000	DUES & FEES		950	490	1,075	-	1,075
	Total Expenditures		**715,454**	**713,097**	**851,723**	**(14,580)**	**837,143**
Staff FTE:							
	ADMINISTRATOR		2.00	1.00	1.00	-	1.00
	NON-TEACHER PROFESSIONALS		-	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		3.00	3.00	3.00	-	3.00
FTE Totals			**5.00**	**5.00**	**5.00**	**-**	**5.00**

Program:	Human Resource Services	Program No.:	28300
Program Budget Manager:	Danniella Ewen		
Division:	Personnel Support Services	Date:	June 12, 2019
Division Head:	Phoebe Bailey		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	304,790	213,492	224,241	517	224,758
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	245,332	355,581	466,902	(36,848)	430,054
011050	REGULAR EMPLOYEES	CLERICAL	386,419	436,057	455,390	29,315	484,705
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	17,146	9,132	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL	17,609	19,549	13,065	-	13,065
013050	OVERTIME	CLERICAL	7,989	14,602	5,000	-	5,000
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	13,457	-	5,304	-	5,304
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	84,508	56,520	62,318	7,846	70,164
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	85,758	111,398	147,081	(5,528)	141,553
020050	EMPLOYEE BENEFITS	CLERICAL	148,039	160,261	164,733	3,589	168,322
029010	EMPLOYEE BENEFITS	ADMINISTRATOR	2,400	2,400	2,400	-	2,400
029030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	4,800	4,800	4,800	-	4,800
033100	LEGAL SERVICES		89,146	143,634	85,000	-	85,000
039000	PROFESSIONAL/CONSULTANT SERVICES		12,135	12,211	10,000	-	10,000
043100	COPIER MAINTENANCE		2,316	2,583	2,900	-	2,900
050000	OTHER PURCHASED SERVICES		62,429	31,600	110,861	-	110,861
053300	POSTAGE		2,589	2,105	4,000	-	4,000
055000	PRINTING		15,031	13,227	16,200	-	16,200
058000	TRAVEL & REGISTRATION		3,471	4,495	3,617	-	3,617
058300	MILEAGE REIMBURSEMENT		3,062	3,012	4,592	-	4,592
061000	GENERAL SUPPLIES		23,570	6,626	11,000	(1,000)	10,000
073400	TECHNOLOGY EQUIPMENT		-	41,822	-	-	-
073500	NON-CAPITAL EQUIPMENT		6,180	338	900	-	900
081000	DUES & FEES		6,724	7,614	3,532	-	3,532
086900	INDIRECT COSTS		(41,241)	(41,241)	(41,241)	-	(41,241)
Total Expenditures			**1,503,658**	**1,611,818**	**1,762,595**	**(2,109)**	**1,760,486**
Staff FTE:							
	ADMINISTRATORS		3.00	2.00	2.00	-	2.00
	NON-TEACHER PROFESSIONALS		3.00	4.00	5.00	-	5.00
	EDUCATION SUPPORT PROFESSIONALS		11.50	12.00	12.00	(0.50)	11.50
FTE Totals			**17.50**	**18.00**	**19.00**	**(0.50)**	**18.50**

Program:	Recruitment and Placement Services	Program No.:	28320
Program Budget Manager:	Danniella Ewen		
Division:	Personnel Support Services	Date:	June 12, 2019
Division Head:	Phoebe Bailey		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	47,797	-	-	-
015020	SUPPLEMENTAL PAY	TEACHERS	23,470	-	34,880	-	34,880
020020	EMPLOYEE BENEFITS	TEACHERS	4,604	9,654	7,534	-	7,534
050000	OTHER PURCHASED SERVICES		44,307	40,188	177,300	(15,000)	162,300
055000	PRINTING		3,021	2,458	-	-	-
058100	IN-STATE TRAVEL		3,852	4,359	3,655	-	3,655
058200	OUT-OF-STATE TRAVEL		12,632	18,379	11,000	-	11,000
061000	GENERAL SUPPLIES		4,789	10,379	-	-	-
	Total Expenditures		**96,675**	**133,213**	**234,369**	**(15,000)**	**219,369**

Program:	Non-Instructional Staff Development	Program No.:	28340
Program Budget Manager:	Danniella Ewen		
Division:	Personnel Support Services	Date:	June 12, 2019
Division Head:	Phoebe Bailey		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
015050	SUPPLEMENTAL PAY	CLERICAL	12,100	9,000	15,000	(7,000)	8,000
020050	EMPLOYEE BENEFITS	CLERICAL	2,372	1,812	3,240	(1,500)	1,740
024050	TUITION REIMBURSEM	CLERICAL	25,757	28,430	33,000	-	33,000
058000	TRAVEL & REGISTRATION		108,338	335,679	385,600	-	385,600
061000	GENERAL SUPPLIES		5,155	5,270	5,000	-	5,000
Total Expenditures			**153,722**	**380,191**	**441,840**	**(8,500)**	**433,340**

Program:	Non-Instructional Staff Training	Program No.:	28341
Program Budget Manager:	Linda Sanders		
Division:	Personnel Support Services	Date:	June 12, 2019
Division Head:	Phoebe Bailey		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011050	REGULAR EMPLOYEES	CLERICAL	72,894	85,251	82,859	25,578	108,437
012050	TEMP. EMPLOYEES	CLERICAL	294		5,000	-	5,000
013050	OVERTIME	CLERICAL	1,193	738	3,000	-	3,000
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	771	330	2,000	-	2,000
015050	SUPPLEMENTAL PAY	CLERICAL	3,775	3,195	10,000	(5,000)	5,000
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	156	69	432	-	432
020050	EMPLOYEE BENEFITS	CLERICAL	32,016	36,220	38,850	6,419	45,269
039000	PROFESSIONAL/CONSULTANT SERVICES		3,136	2,000	2,247	-	2,247
050000	OTHER PURCHASED SERVICES		12,547	11,167	10,000	10,000	20,000
055000	PRINTING		1,421	378	4,000	-	4,000
058000	TRAVEL & REGISTRATION		1,000	1,150	2,000	(2,000)	-
061000	GENERAL SUPPLIES		6,342	7,022	6,000	-	6,000
	Total Expenditures		**135,546**	**147,521**	**166,388**	**34,997**	**201,385**
Staff FIE:							
	EDUCATION SUPPORT PROFESSIONALS		2.00	2.00	2.00	1.00	3.00
FIE Totals			**2.00**	**2.00**	**2.00**	**1.00**	**3.00**

Program:	Equal Opportunity Program and Ombudsman	Program No.:	28380
Program Budget Manager:	Alvin Brown, Jr.		
Division:	Personnel Support Services	Date:	June 12, 2019
Division Head:	Phoebe Bailey		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	89,368	95,734	100,553	759	101,312
011050	REGULAR EMPLOYEES	CLERICAL	44,810	50,815	50,993	1,407	52,400
012050	TEMP. EMPLOYEES	CLERICAL	-	-	736	-	736
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	22,505	24,337	26,413	678	27,091
020050	EMPLOYEE BENEFITS	CLERICAL	13,457	15,033	15,893	323	16,216
039000	PROFESSIONAL/CONSULTANT SERVICES		6,698	8,150	3,000	-	3,000
043100	COPIER MAINTENANCE		-	-	300	-	300
050000	OTHER PURCHASED SERVICES		639	2,631	3,200	-	3,200
055000	PRINTING		-		900	-	900
058000	TRAVEL & REGISTRATION		-	-	954	-	954
061000	GENERAL SUPPLIES		606	414	1,707	-	1,707
073400	TECHNOLOGY EQUIPMENT		-	950	-	-	-
081000	DUES & FEES		-	-	200	-	200
	Total Expenditures		**178,083**	**198,063**	**204,849**	**3,167**	**208,016**
Staff FTE:							
	NON-TEACHER PROFESSIONALS		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
FTE Totals			**2.00**	**2.00**	**2.00**	**-**	**2.00**

Program:	Application Development and Support	Program No.:	28400
Program Budget Manager:	John McCarron		
Division:	Information Technology	Date:	June 12, 2019
Division Head:	John McCarron		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	-	104,707	110,297	832	111,129
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	1,005,604	898,535	933,573	10,354	943,927
011060	REGULAR EMPLOYEES	CRAFTS & TRADES	56,466	51,570	53,127	103,523	156,650
012050	TEMP. EMPLOYEES	CLERICAL	300	300	500	-	500
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	4,000	4,000	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	-	30,477	33,222	764	33,986
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	285,455	267,995	286,433	7,005	293,438
020050	EMPLOYEE BENEFITS	CLERICAL	61	-	107	-	107
020060	EMPLOYEE BENEFITS	CRAFTS & TRADES	11,532	10,810	11,721	37,970	49,691
033100	LEGAL SERVICES		-	-	20,000	(20,000)	-
039000	PROFESSIONAL/CONSULTANT SERVICES		-	16,334	1,000	(1,000)	-
043100	COPIER MAINTENANCE		5,175	5,175	4,800	-	4,800
050000	OTHER PURCHASED SERVICES		436,316	439,893	615,174	(192,174)	423,000
055000	PRINTING		3,227	937	7,000	-	7,000
058000	TRAVEL & REGISTRATION		18,894	28,378	15,000	(15,000)	-
058300	MILEAGE REIMBURSEMENT		747	428	1,000	-	1,000
061000	GENERAL SUPPLIES		2,984	8,694	4,125	(4,125)	-
065000	ELECTRONIC MEDIA SUPPLIES		209	11,109	3,000	-	3,000
073400	TECHNOLOGY EQUIPMENT		-	7,033	12,457	(6,675)	5,782
073500	NON-CAPITAL EQUIPMENT		8,660	-	-	-	-
085300	INTERNAL IT CHARGES		(61,936)	(61,936)	(61,936)	(727)	(62,663)
086000	INTERNAL CHARGE		(727)	(727)	(727)	727	-
	Total Expenditures		**1,776,967**	**1,823,712**	**2,049,873**	**(78,526)**	**1,971,347**
Staff FTE:							
	ADMINISTRATORS		-	1.00	1.00	-	1.00
	NON-TEACHER PROFESSIONALS		12.00	10.00	10.00	-	10.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	2.00	3.00
FTE Totals			**13.00**	**12.00**	**12.00**	**2.00**	**14.00**

Program:	Technical and Support Services	Program No.:	28420
Program Budget Manager:	Jason Reynolds		
Division:	Information Technology	Date:	June 12, 2019
Division Head:	John McCarron		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	823,764	858,173	1,011,533	66	1,011,599
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	185,536	189,657	195,382	(94,400)	100,982
012060	TEMP. EMPLOYEES	CRAFTS, TRADES	16,074	31,356	13,000	-	13,000
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	3,000	2,000	2,000	(2,000)	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	240,579	259,690	306,648	16,830	323,478
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	69,348	75,071	75,218	(37,954)	37,264
039000	PROFESSIONAL/CONSULTANT SERVICES		12,865	-	20,800	-	20,800
050000	OTHER PUR. SERVICES		114,613	158,782	60,040	-	60,040
058000	TRAVEL & REGISTRATION		16,604	10,663	5,630	-	5,630
058300	MILEAGE		-	-	323	-	323
061000	GENERAL SUPPLIES		7,776	1,710	500	-	500
065000	MEDIA SUPPLIES		83,699	85,602	92,000	-	92,000
069000	OTHER SUPPLIES		35,093	21,530	72,650	-	72,650
073400	TECHNOLOGY EQUIPMENT		35,093	21,530	66,750	(29,500)	37,250
073500	NON-CAPITAL EQUIPMENT		115,941	-	-	4,500	4,500
081000	DUES		46	-	100	-	100
085300	INTERNAL IT CHARGES		(674,214)	(674,214)	(674,214)	-	(674,214)
	Total Expenditures		**1,085,817**	**1,041,550**	**1,248,360**	**(142,458)**	**1,105,902**
Staff FTE:							
	ADMINISTRATORS		-	-	-	-	-
	NON-TEACHER PROFESSIONALS		12.00	14.00	14.00	-	14.00
	EDUCATION SUPPORT PROFESSIONALS		4.00	4.00	4.00	(2.00)	2.00
FTE Totals			**16.00**	**18.00**	**18.00**	**(2.00)**	**16.00**

Program:	Network Operations Services	Program No.:	28440
Program Budget Manager:	John McCarron		
Division:	Information Technology	Date:	June 12, 2019
Division Head:	John McCarron		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	-	111,438	117,049	882	117,931
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	585,519	511,390	751,994	(74,662)	677,332
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	-	2,000	(2,000)	-
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	2,500	6,000	(6,000)	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	-	23,350	25,902	765	26,667
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	162,625	152,006	227,335	(13,565)	213,770
039000	PROFESSIONAL/CONSULTANT SERVICES		-	12,000	-	-	-
050000	OTHER PURCHASED SERVICES		854,855	1,077,472	773,501	-	773,501
058000	TRAVEL & REGISTRATION		9,279	7,895	4,000	-	4,000
058300	MILEAGE REIMBURSEMENT		-	1,109	814	-	814
061000	GENERAL SUPPLIES		1,909	402	1,600	-	1,600
073000	EQUIPMENT		24,293	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		417,927	120,291	1,243,757	(1,086,000)	157,757
073500	NON-CAPITAL EQUIPMENT		37,175	-	-	-	-
	Total Expenditures		**2,093,582**	**2,019,853**	**3,153,952**	**(1,180,580)**	**1,973,372**
Staff FTE:							
	ADMINISTRATOR		-	1.00	1.00	-	1.00
	NON-TEACHER PROFESSIONALS		6.00	7.00	7.00	-	7.00
FTE Totals			**6.00**	**8.00**	**8.00**	**-**	**8.00**

Program:	Telecommunications	Program No.:	28450
Program Budget Manager:	John McCarron		
Division:	Information Technology	Date:	June 12, 2019
Division Head:	John McCarron		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	92,848	86,746	91,114	687	91,801
011050	REGULAR EMPLOYEES	CLERICAL	-	55,451	57,125	4,888	62,013
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	27,544	25,838	27,674	631	28,305
020050	EMPLOYEE BENEFITS	CLERICAL	-	15,854	17,089	(3,068)	14,021
053000	COMMUNICATIONS		582,646	517,966	568,000	-	568,000
058000	TRAVEL & REGISTRATION		2,004	3,064	1,000	-	1,000
065000	ELECTRONIC MEDIA SUPPLIES		-	43,931	-	-	-
073000	CAPITAL EQUIPMENT		-	-	1,000,000	-	1,000,000
073400	TECHNOLOGY EQUIPMENT		2,907	10,990	10,877	-	10,877
073500	NON-CAPITAL EQUIPMENT		-	-	-	-	-
	Total Expenditures		**707,949**	**759,840**	**1,772,879**	**3,138**	**1,776,017**
Staff FTE:							
	NON-TEACHER PROFESSIONALS		2.00	1.00	1.00	-	1.00
	CLERICAL		-	1.00	1.00	-	1.00
	FTE Totals		**2.00**	**2.00**	**2.00**	**-**	**2.00**

Program:	Unemployment	Program No.:	28510
Program Budget Manager:	Karey Urbanski		
Division:	Personnel Support Services	Date:	June 12, 2019
Division Head:	Phoebe Bailey		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	9,000	-	9,000
052500	UNEMPLOY. COMP.		177,999	102,157	153,250	-	153,250
	Total Expenditures		**177,999**	**102,157**	**162,250**	**-**	**162,250**

Program:	Safety Program	Program No.:	28550
Program Budget Manager:	Kent Poe		
Division:	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
012020	TEMP. EMPLOYEES	TEACHER	1,100	1,200	2,500	-	2,500
012050	TEMP. EMPLOYEES	CLERICAL.	1,466	1,003	2,500	-	2,500
020020	EMPLOYEE BENEFITS	TEACHER	223	255	534	-	534
020050	EMPLOYEE BENEFITS	CLERICAL.	301	212	534	-	534
039000	PROFESSIONAL/CONSULTANT SERVICES		-	3,300	9,000	-	9,000
073500	NON-CAPITAL EQUIPMENT		(927)	-	2,100	-	2,100
	Total Expenditures		**2,163**	**5,970**	**17,168**	**-**	**17,168**

Program:	Volunteer Services	Program No.:	29100
Program Budget Manager:	Lou Ann Dekleva		
Division:	Personnel Support Services	Date:	June 12, 2019
Division Head:	Phoebe Bailey		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	94,599	101,266	106,365	802	107,167
011050	REGULAR EMPLOYEES	CLERICAL	36,978	41,656	42,932	2,046	44,978
012020	TEMP. EMPLOYEES	TEACHER	200	150	363	-	363
015050	SUPPLEMENTAL PAY	CLERICAL	-	620	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	42	32	78	-	78
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	23,569	26,701	27,678	5,650	33,328
020050	EMPLOYEE BENEFITS	CLERICAL	11,625	13,015	13,693	591	14,284
043100	COPIER MAINT.		114	154	500	-	500
050000	OTH. PUR. SERVICES		30,026	1,899	14,300	(5,000)	9,300
055000	PRINTING		1,958	2,114	3,850	-	3,850
058000	TRAVEL & REGISTRATION		522	100	799	-	799
058300	MILEAGE REIMBURSEMENT		987	1,213	1,022	-	1,022
061000	GENERAL SUPPLIES		1,112	771	1,625	-	1,625
065000	MEDIA SUPPLIES		8,000	48,000	55,500	9,000	64,500
073400	TECHNOLOGY EQUIPMENT		17,350	4,131	-	-	-
073500	NON-CAPITAL EQUIPMENT		1,227	3,586	1,980	-	1,980
081000	DUES & SUBSCRIPTIONS		290	290	700	-	700
	Total Expenditures		**228,599**	**245,698**	**271,385**	**13,089**	**284,474**
Staff FTE:							
	NON-TEACHER PROFESSIONALS		2.00	2.00	2.00	-	2.00
	EDUCATION SUPPORT PROFESSIONALS		1.50	1.50	1.50	-	1.50
FTE Totals			**3.50**	**3.50**	**3.50**	**-**	**3.50**

Program:	Non-Teacher Post-Employment Benefits	Program No.:	29500
Program Budget Manager:	Laura Hronik		
Division:	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

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.

Acct #	Object	Job Class	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
016010	POST-EMPLOYMENT	ADMINISTRATOR	446,829	381,489	352,246	-	352,246
016050	POST-EMPLOYMENT	CLERICAL	339,320	185,263	166,329	100,000	266,329
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	10,752	11,076	34,000	-	34,000
020050	EMPLOYEE BENEFITS	CLERICAL	103,374	167,756	102,328	-	102,328
Total Expenditures			**900,275**	**745,585**	**654,903**	**100,000**	**754,903**

Program:	Tesla Infant/Toddler Program	Program No.:	33100
Program Budget Manager:	Kathy Howell		
Division:	Achievement, Learning, and Leadership	Date:	June 12, 2019
Division Head:	David Engstrom		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Changes	FY19-20 Adopted
011040	REGULAR EMPLOYEES	PARAPROFESSIONAL	146,993	162,332	184,057	(25,037)	159,020
013040	OVERTIME	PARAPROFESSIONAL	4,277	883	3,800	-	3,800
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	72,109	72,542	79,526	1,426	80,952
061000	GENERAL SUPPLIES		7,003	7,841	8,538	-	8,538
Total Expenditures			**230,381**	**243,598**	**275,921**	**(23,611)**	**252,310**
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		7.50	7.50	7.50	-	7.50
FTE Totals			**7.50**		**7.50**	**-**	**7.50**

Program:	GED Services and Testing	Program No.:	33400
Program Budget Manager:	Melissa Burkhardt-Shields		
Division:	Superintendent	Date:	June 12, 2019
Division Head:	Michael Thomas		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Changes	FY19-20 Adopted
011040	REGULAR EMPLOYEES	PARAPROFESSIONAL	4,175	5,204	-	-	-
012040	TEMP. EMPLOYEES	PARAPROFESSIONAL	-	-	-	5,894	5,894
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	863	1,108	-	1,288	1,288
061000	GENERAL SUPPLIES		-	15	250	-	250
Total Expenditures			**5,038**	**6,327**	**250**	**7,182**	**7,432**

Program:	Facility Rentals	Program No.:	33500
Program Budget Manager:	Desiree Smith		
Division:	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Changes	FY19-20 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	111,965	124,216	125,980	(17,353)	108,627
011050	REGULAR EMPLOYEES	CLERICAL	37,499	42,228	43,521	2,086	45,607
012050	TEMP. EMPLOYEES	CLERICAL	6,492	6,084	10,000	-	10,000
013060	OVERTIME	CRAFTS & TRADES	97,406	103,127	107,278	-	107,278
015060	SUPPLEMENTAL PAY	CRAFTS & TRADES	21,549	23,289	14,171	-	14,171
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	36,208	39,520	41,396	(3,198)	38,198
020050	EMPLOYEE BENEFITS	CLERICAL	18,077	19,383	21,166	(1,526)	19,640
020060	EMPLOYEE BENEFITS	CRAFTS & TRADES	23,782	26,015	26,233	-	26,233
050000	OTHER PURCHASED SERVICES		8,526	8,626	10,700	-	10,700
055000	PRINTING		7,091	7,111	20,591	-	20,591
058300	MILEAGE		429	366	350	-	350
061000	GENERAL SUPPLIES		1,105	563	1,275	-	1,275
061100	LAMPS		6,481	5,001	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	-	990	-	990
084100	SCHOOL INCENTIVE FUNDS		-	-	375,411	124,589	500,000
086900	INDIRECT COSTS		10,318	10,318	10,318	-	10,318
	Total Expenditures		**386,927**	**415,847**	**809,380**	**104,598**	**913,978**
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**

Program:	Crossing Guard Services	Program No.:	33910
Program Budget Manager:	Kent Poe		
Division:	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Changes	FY19-20 Adopted
012050	TEMP. EMPLOYEES	CLERICAL	216,080	249,739	324,564	-	324,564
020050	EMPLOYEE BENEFITS	CLERICAL	44,054	52,154	70,106	-	70,106
061000	GENERAL SUPPLIES		1,471	867	1,500	-	1,500
	Total Expenditures		**261,606**	**302,760**	**396,170**	**-**	**396,170**

Program:	Adult Basic Education	Program No.:	34100
Program Budget Manager:	Melissa Burkhardt-Shields		
Division:	Superintendent	Date:	June 12, 2019
Division Head:	Michael Thomas		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Changes	FY19-20 Adopted
011020	REGULAR EMPLOYEES	TEACHERS	1,743	19,282	119,876	(2,733)	117,143
011040	REGULAR EMPLOYEES	PARAPROFESSIONAL	-	10,552	-	-	-
011050	REGULAR EMPLOYEES	CLERICAL	1,743	-	-	-	-
012020	TEMP. EMPLOYEES	TEACHERS	11,647	22,834	27,325	(4,576)	22,749
015020	ADDITIONAL SALARY	TEACHERS	3,697	2,922	3,000	4,274	7,274
015040	ADDITIONAL SALARY	PARAPROFESSIONAL	400	1,365	-	-	-
015050	ADDITIONAL SALARY	CLERICAL	3,141	2,054	7,000	(2,500)	4,500
020020	EMPLOYEE BENEFITS	TEACHERS	3,079	9,596	35,954	4,486	40,440
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	84	2,554	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL	968	424	1,512	(527)	985
050000	OTHER PURCHASED SERVICES		1,049	631	1,200	300	1,500
055000	PRINTING		950	220	1,000	-	1,000
058000	TRAVEL & REGISTRATION		-	-	8,500	(5,208)	3,292
058300	MILEAGE		921	541	1,000	-	1,000
061000	GENERAL SUPPLIES		8,799	2,059	6,000	-	6,000
064200	TEXTBOOKS		1,463	4,343	4,000	-	4,000
073500	NON-CAPITAL EQUIPMENT		14,836	3,747	4,000	-	4,000
081000	DUES & MEMBERSHIP FEES		-	344	250	-	250
	Total Expenditures		**54,520**	**83,468**	**220,617**	**(6,484)**	**214,133**
Staff FTE:							
	TEACHERS		-	-	-	1.15	1.15
FTE Totals			**-**	**-**	**-**	**1.15**	**1.15**

Program:	Contingency Reserve	Program No.:	91000
Program Budget Manager:	Laura Hronik		
Division:	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
084000	Unassigned		-	-	10,943,186	11,494,719	22,437,905
084000	Assigned for Strategic Plan		-	-	-	800,000	800,000
084000	Assigned for Time Sheet System		-	-	-	500,000	500,000
Total Expenditures			**-**	**-**	**10,943,186**	**12,794,719**	**23,737,905**

Program:	District Emergency Reserve	Program No.:	93100
Program Budget Manager:	Laura Hronik		
Division:	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
084000	Restricted - 3%		-	-	5,181,340	-	5,181,340
Total Expenditures			**-**	**-**	**5,181,340**	**-**	**5,181,340**

Program:	Reserves for Multiple Year Obligations	Program No.:	93200
Program Budget Manager:	Laura Hronik		
Division:	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

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.

Acct #	Object	Job Class	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
084000	Restricted - Multi-Year Obligations		-	-	250,000	(115,000)	135,000
Total Expenditures			**-**	**-**	**250,000**	**(115,000)**	**135,000**

Program:	Encumbrance Reserve	Program No.:	94000
Program Budget Manager:	Laura Hronik		
Division:	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
084000	CONTINGENCY		-	-	1,000,000	500,000	1,500,000
	Total Expenditures		**-**	**-**	**1,000,000**	**500,000**	**1,500,000**

Program:	Unanticipated Revenue	Program No.:	99000
Program Budget Manager:	Laura Hronik		
Division:	Business Services	Date:	June 12, 2019
Division Head:	Glenn Gustafson		

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	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year Budget	Change	FY19-20 Adopted
084000	CONTINGENCY		-	-	150,000	-	150,000
	Total Expenditures		**-**	**-**	**150,000**	**-**	**150,000**

RISK MANAGEMENT

PROGRAM FUND

BUDGET ADMINISTRATOR:	Kent Poe	FUND: Risk Management
DIVISION HEAD:	Glenn Gustafson	Fund DATE: June 12, 2019

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 FY2019-20, 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 *	$109,063
b.	Production Printing Fund	3,200
c.	General Fund:	
	Athletics	30,629
	Transportation	154,881
	Total	$297,772

   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 FY2019-20 food services charge was calculated but not applied. However, it is included in the general fund transfer total.

3. Interest earned, estimated to be $55,400 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	FY2016-17 AUTHORIZED	FY2017-18 AUTHORIZED	FY2018-19 MID-YEAR	CHANGE	FY2019-20 ADOPTED
Administrative	0.30	0.30	0.30	0.00	0.30
Professional	4.40	4.60	4.60	0.00	4.60
ESP	1.00	1.00	1.00	0.00	1.00
TOTAL FTE	5.70	5.90	5.90	0.00	5.90

Colorado Springs School District 11
RISK MANAGEMENT FUND
Schedule of Revenues, Expenditures, and Fund Balances
FY2019-20

	Actual			Budget		
	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Mid-Year	Change	2019-20 Adopted
Beginning Fund Balance:						
Assigned for Future Claims (pooled cash)	$1,853,455	$1,498,574	$2,364,107	$2,618,118	(254,010)	$ 2,364,108
Prepaid Insuance	12,500	12,500	12,500	12,500	-	12,500
Adjusted Beginning Fund Balance	**$1,865,955**	**$1,511,074**	**$2,376,607**	**$2,630,618**	**$ (254,010)**	**$ 2,376,608**
Revenues						
Claims and Subrogation Recoveries	179,711	1,072,565	628,700	715,000	-	715,000
Charter School Buybacks	24,575	21,035	21,035	31,958	10,478	42,436
Total Revenues	**204,286**	**1,093,600**	**649,735**	**746,958**	**10,478**	**757,436**
Other Financing Sources (Uses)						
Investment Income	5,928	17,436	30,641	26,065	29,335	55,400
Transfers In - 2017 MLO	-	-	3,797	4,633	-	4,633
Transfers In - General Fund - Food Service	-	105,573	-	126,150	(17,087)	109,063
Transfers In - General Fund	2,597,700	2,501,207	2,582,349	2,416,000	500,000	2,916,000
Total Other Financing Sources (Uses)	**2,603,628**	**2,624,216**	**2,616,787**	**2,572,848**	**512,248**	**3,085,096**
Total Resources Available	**4,673,869**	**5,228,890**	**5,643,129**	**5,950,424**	**268,716**	**6,219,140**
Expenditures						
Workers Compensation	1,362,116	1,352,648	1,358,872	1,681,940	262,530	1,944,470
Work Comp Funds Reimbursement	(41,442)	(83,617)	(82,672)	(30,632)	(10,830)	(41,462)
General Liability	758,646	612,226	171,863	576,816	(9,660)	567,156
Gen'l Liab Funds Reimbursement	(12,847)	(17,107)	(17,107)	(9,493)	203	(9,290)
Errors & Omissions	204,035	77,701	76,810	282,584	(28,256)	254,328
E&O Funds Reimbursement	(5,481)	(5,611)	(5,611)	(4,409)	(5)	(4,414)
Other Insurances	880,659	908,065	1,486,988	2,247,984	(309,207)	1,938,777
Other Funds Reimbursement	(145,561)	(154,347)	(154,347)	(114,669)	(18,874)	(133,543)
Safety	162,670	162,325	177,715	225,664	438,635	664,299
Safety Funds Reimbursement	-	-	-	-	-	-
Reserves	-	-	-	1,094,639	(55,820)	1,038,819
Total Expenditures	**3,162,795**	**2,852,283**	**3,012,511**	**5,950,424**	**268,716**	**6,219,140**
Fund Balance End of Year	**$1,511,074**	**$2,376,607**	**$2,630,618**	**$ -0-**	**$ 0**	**$ 0**

Fund Appropriation			
Total Revenues	$ 746,958	$ 10,478	$ 757,436
Other Financing Sources (Uses)	2,572,848	512,248	3,085,096
Beginning Fund Balance	2,630,618	(254,010)	2,376,608
Total Appropriation	**$5,950,424**	**$ 268,716**	**$ 6,219,140**

RISK MANAGEMENT FUND
Supplemental Schedule of Revenues, Expenditures, and Fund Balance
ADOPTED BUDGET
FY2019-20

	28520 WORKERS COMP	28530 GENERAL LIABILITY	28540 ERRORS & OMISSIONS	28560 OTHER* INSURANCE	28550 SAFETY	TOTAL
BEGINNING FUND BALANCE ASSIGNED	868,463	254,590	114,052	823,842	303,162	2,364,108
Prepaid Insuance	12,500					12,500
Assigned for Future Claims	880,963	254,590	114,052	823,842	303,162	2,376,608
% of total w/o subro	36.7%	10.8%	4.8%	34.8%	12.8%	100%
REVENUES						
Subrogation Recovery	50,000	-	-	665,000	-	715,000
Charter School Buybacks	-	-	-	42,436	-	42,436
Earnings on Investments	26,005	1,670	1,670	26,055	-	55,400
Transfers In - 2017 MLO	4,633	-	-	-	-	4,633
Transfer from General Fund to cover FNS	75,221	11,569	5,497	16,776	-	109,063
Transfer from General Fund	1,071,202	314,022	140,676	1,016,165	373,934	2,916,000
Total Revenue	1,227,062	327,261	147,843	1,766,432	373,934	3,842,532
Percent expense allocated	36.7%	10.8%	4.8%	34.8%	12.8%	100.0%
TOTAL REVENUE and BEGINNING FUND BALANCE	**2,108,025**	**581,851**	**261,895**	**2,590,274**	**677,095**	**6,219,140**
EXPENDITURES						
Claims Payments	1,300,000	346,386	95,952	963,231	-	2,705,569
Claims Administration, Premiums, IBNR:						
Premium Payments	241,972	140,720	65,566	748,578	-	1,196,836
Insurance Recoveries:						
Prior Year Claim Reserves	-	-	-	-	-	-
Administration Total	241,972	140,720	65,566	748,578	-	1,196,836
Fund Administration:						
Salaries	146,880	22,244	15,510	89,060	125,309	399,002
Employee Benefits	42,385	7,501	6,095	32,658	37,491	126,130
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
Contra Account for Offset of Revenue:						
Athletics - Risk Premiums	(18,278)	(3,681)	(1,749)	(6,920)	-	(30,629)
Transportation - Risk Premiums	(22,052)	(5,048)	(2,399)	(125,382)	-	(154,881)
Production Printing - Risk Premiums	(1,132)	(561)	(267)	(1,241)	-	(3,200)
Print/Staff Dev	4,465	-	-	1,000	-	5,465
Supplies & Materials	13,920	-	-	1,000	439,000	453,920
Equipment	-	-	-	-	-	-
Dues/Memberships	1,660	-	-	-	500	2,160
Fund Administration Subtotal	361,036	70,760	88,396	93,424	664,299	1,277,916
Total Expenditures	1,903,008	557,866	249,914	1,805,233	664,299	5,180,321
Appropriated Reserves:						
Contingency	205,016	23,985	11,981	785,040	12,797	1,038,819
TOTAL APPROPRIATION	**2,108,024**	**581,851**	**261,895**	**2,590,274**	**677,096**	**6,219,140**
LIABILITIES						
Claim Case Liabilities	(1,109,688)	(245,403)	(86,119)	(722,441)	-	(2,163,651)
Margin/IBNR Liability**	(190,311)	(100,983)	(9,473)	(240,790)	-	(541,557)
TOTAL LIABILITIES	$ (1,299,999)	$ (346,386)	$ (95,592)	$ (963,231)	$ -	$ (2,705,208)

*other includes property, vehicle and other

PRESCHOOL

PROGRAM FUND

BUDGET ADMINISTRATOR:	Kathy Howell	FUND:	Preschool Program
DIVISION HEAD:	David Engstrom	DATE:	June 12, 2019

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

In 2009-10, class size was increased from 15 to 16 students. This allowed more students to attend without opening new D11 preschool classrooms. At this time additional revenues were added without increasing expenditures at D11 sites. A contingency fund was then created in 2010-11 in anticipation of budget cuts at the state level.

For 2019-20, the total number of half time CPP slots allocated is anticipated to be 978 if there is a new allocation from the Colorado Department of Education (CDE). We would be asking for approximately 120 additional slots. For this school year, 250 of these slots will be allocated to community providers, including Head Start. The reduction is due to the canceling of three contracts by the vendor. CPP will see the same increase in per pupil revenue as the rest of the District. 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.

The preschoolers attend school four days a week for two and three-quarter hours. For 2019-20 there will be 728 CPP pupils attending in 33 district-operated classrooms. This is an additional six classrooms to assist the District with declining enrollment. There are 100 pupils attending one of the seven preschool programs operated by Head Start and housed in District 11 sites. Ten schools now have two preschools in their buildings. In addition, there are 145 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 2019-20 the District will continue the 70 percent of teacher costs charged to CPP. There will then be 24 teachers funded in CPP for 2019-20. 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 2019-20, the preschool program will be managed by one professional employee, 3.0 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. This RFP includes a requirement for a full early childhood observation rating scale of all new and existing classrooms participating in the program. The RFP will be released again, as per state statute, in 2019-20. 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	FY2016-17 AUTHORIZED	FY2017-18 AUTHORIZED	FY2018-19 MID-YEAR	CHANGE	FY2019-20 ADOPTED
Teacher	16.00	17.00	19.00	4.00	23.0
ESP	17.82	19.44	21.87	4.86	26.73
TOTAL FTE	33.82	36.44	40.87	8.86	49.73

Supervision:

FULL TIME POSITIONS	FY2016-17 AUTHORIZED	FY2017-18 AUTHORIZED	FY2018-19 MID-YEAR	CHANGE	FY2019-20 ADOPTED
Professional	1.00	1.00	1.00	0.00	1.00
Teacher (TOSA)	2.50	2.50	3.00	1.00	4.00
ESP	1.81	1.81	1.81	0.00	1.81
TOTAL FTE	5.31	5.31	5.81	1.00	6.81

Total:

FULL TIME POSITIONS	FY2016-17 AUTHORIZED	FY2017-18 AUTHORIZED	FY2018-19 MID-YEAR	CHANGE	FY2019-20 ADOPTED
Professional	1.00	1.00	1.00	0.00	1.00
Teacher	16.00	17.00	19.00	4.00	23.00
Teacher (TOSA)	2.50	2.50	3.00	1.00	4.00
ESP	19.63	21.25	23.68	4.86	28.54
TOTAL FTE	39.13	41.75	46.68	9.86	56.54

Colorado Springs School District 11
PRESCHOOL FUND
Schedule of Revenues, Expenditures, and Fund Balance
FY2019-20

	Actual			Budget		
	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Mid-Year	Change	2019-20 Adopted
Beginning Fund Balance	**$ 426,287**	**$ 523,610**	**$ 540,886**	**$ 443,734**	**$ (200,000)**	**$ 243,734**
Revenues						
CPP Allocation from General Fund	3,050,012	3,104,721	3,109,166	3,376,582	713,903	4,090,485
Transfer from General Fund	-	-	-	33,000	124,800	157,800
Transfer from 2017 MLO	-	-	99,761	100,934	-	100,934
Total Resources Available	**3,476,299**	**3,628,331**	**3,749,813**	**3,954,250**	**638,703**	**4,592,953**
Instructional Expenditures:						
Preschool Expenditures:						
Teacher Salaries	664,945	723,517	794,937	934,269	227,225	1,161,494
Teacher Aides Salaries	332,743	293,666	363,425	473,954	174,042	647,996
Temp Teacher Salaries	3,442	5,123	8,717	8,100	10,000	18,100
Teacher Benefits	214,219	240,157	259,108	301,615	67,551	369,166
Teacher Aides Benefits	123,791	142,334	163,195	234,156	72,145	306,301
Contracted Child Services	873,130	919,457	888,870	857,132	(153,400)	703,732
Field Trips	8,548	6,516	7,273	15,000	-	15,000
General Instructional Supplies	74,510	153,507	192,006	156,702	26,672	183,374
Equipment	69,847	12,720	5,243	-	-	-
Administration Expenditures:						
Teacher Salaries	148,910	153,342	168,633	177,156	65,430	242,586
Non-Teacher Professional Salaries	85,655	85,655	91,756	95,496	8,431	103,927
ESP Salaries	47,616	48,155	50,985	52,149	4,571	56,720
Teacher Benefits	48,231	50,425	52,346	68,651	24,868	93,519
Non-Teacher Professional Benefits	26,924	26,865	28,443	30,501	153	30,654
ESP Benefits	19,042	19,116	16,383	16,056	80	16,136
Copier Maintenance	417	-	-	700	-	700
Other Purchased Services	40,415	26,789	22,436	48,503	-	48,503
Printing	3,855	3,086	3,606	4,300	-	4,300
Travel & Registration	4,445	17,409	21,772	30,111	25,000	55,111
Mileage	2,670	2,623	2,333	6,500	-	6,500
General Supplies	15,916	13,565	21,194	25,400	-	25,400
Indirect Costs	143,418	143,418	143,418	123,498	3,736	127,234
Contingency	-	-	-	261,301	115,199	376,500
Total Expenditures	**2,952,689**	**3,087,445**	**3,306,079**	**3,921,250**	**671,703**	**4,592,953**
Fund Balances, End of Year	**$ 523,610**	**$ 540,886**	**$ 443,734**	**$ 33,000**	**$ (33,000)**	**$ 0**
Total Appropriation				**3,954,250**	**638,703**	**4,592,953**
Staff FTE:						
Non-Teacher Professionals				1.00	-	1.00
Teacher (TOSA)				3.00	1.00	4.00
Teachers				19.00	4.00	23.00
Education Support Staff				23.68	4.86	28.54
Total FTE				46.68	9.86	56.54

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for specified purposes. Effective for the FY19/20 reporting year, the Pupil Activity Fund and the Other Special Revenue funds will be converted from Fiduciary Funds.

The District has the following special revenue funds:

Food Service Fund
This fund accounts for all financial activities associated with the District's school lunch program.

Designated Purpose Grants Fund
This fund is provided to maintain a separate accounting for federal, state, and local grant funded programs that normally have a different fiscal period than that of the District.

Pupil Activity Fund
This fund is used to record financial transactions related to school-sponsored pupil interscholastic clubs, athletics and other related activities.

Other Special Revenue Fund
This fund is used to record financial transactions related to non-school activities such as funds collected for a specific event.

Mill Levy Override Fund
This fund is used to account for the use of funds from two voter-approved mill levy overrides. After all funds have been expended for recurring purposes, the fund will cease.

Colorado Springs School District 11
SPECIAL REVENUE FUNDS
Combining Schedule of Revenues, Expenditures by Program, and Fund Balance/Carryover
FY2019-20

	21 Food Service Fund	22 Designated Grant Fund	23 Pupil Activity Fund	26 Other Special Revenue Fund	27 Mill Levy Override Fund	Special Revenue Funds
Beginning Fund Balances	**$ 3,083,755**	**$ -0-**	**$ 2,152,461**	**$ 127,677**	**$ 25,791,344**	**$ 31,155,237**
Total Fund Balance	**3,083,755**	**-**	**2,152,461**	**127,677**	**25,791,344**	**31,155,237**
Revenues						
Local Sources	2,044,049	722,887	4,170,000	10,000	70,275,891	77,222,827
State Sources	166,853	5,391,618	-	-	-	5,558,471
Federal Sources	7,963,540	19,569,018	-	-	-	27,532,558
Total Revenues	**10,174,442**	**25,683,523**	**4,170,000**	**10,000**	**70,275,891**	**110,313,856**
Other Financing Sources (Uses)						
Investment Income	30,000	-	-	-	-	30,000
Transfers In	579,008	-	-	-	-	579,008
Transfers (Out)	-	-	-	-	(55,948,272)	(55,948,272)
Total Other Financing Sources (Uses)	**609,008**	**-**	**-**	**-**	**(55,948,272)**	**(55,339,264)**
Total Resources Available	**13,867,205**	**25,683,523**	**6,322,461**	**137,677**	**40,118,963**	**86,129,829**
Expenditures						
Instruction Services	-	17,138,591	-	-	-	17,138,591
Pupil Services	-	5,591,961	6,322,461	137,677	-	12,052,099
General and Business Administration	-	329,662	-	-	173,555	503,217
Operation & Maintenance	528,218	1,796,825	-	-	-	2,325,043
Food Services	10,217,547	-	-	-	-	10,217,547
Community and Other Services	-	826,484	-	-	-	826,484
Total Expenditures & Reserves	**10,745,765**	**25,683,523**	**6,322,461**	**137,677**	**173,555**	**43,062,981**
Fund Balances, End of Year	**$ 3,121,440**	**$ -0-**	**$ -0-**	**$ -0-**	**$ 39,945,408**	**$ 43,066,848**
Total Appropriation	**$ 13,867,205**	**$ 25,683,523**	**$ 6,322,461**	**$ 137,677**	**$ 40,118,963**	**$ 86,129,829**

BUDGET ADMINISTRATOR:	Kent Wehri	FUND: Food Service Fund
DIVISION HEAD:	Glenn Gustafson	DATE: June 12, 2019

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 2019-2020 revenue budget projections are based on the following statistics:

- Operating days = 168 elementary, 171 middle school/high school (after two snow days)
- 10,815 lunches per day
- 6,758 breakfasts per day
- $5,062 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	$ 7,243,021	67.4%
State Reimbursement	166,853	1.6%
Sales – Students/Adults	1,595,911	14.9%
Federal – Commodities	720,519	6.7%
Sales – Catering/Contract Income	443,138	4.1%
Interest Income	30,000	0.2%
Pepsi Revenue	5,000	0.0%
General Fund Operating Transfer In	-	0.0%
Mill Levy Override	541,325	5.0%
TOTAL	$10,745,766	100.0%

Expenses	**Expense**	**% of Revenue**
Cost of Food and Supplies	$ 4,344,763	40.4%
Salaries and Benefits (Management and Hourly)	5,667,802	52.7%
Purchased Services, Equip. Maintenance, Small Equip., Utilities, Other	204,982	1.9%
Indirect Costs	528,218	4.9%
TOTAL	$10,745,765	100.0%

DEPARTMENT POSITIONS *Please see note below.*	FY2016-17 AUTHORIZED	FY2017-18 AUTHORIZED	FY2018-19 AUTHORIZED	FY2019-20 ADOPTED	CHANGE
Administrative/Prof (District 11)	5.00	5.00	4.15	4.15	0.00
ESP (FTE ≥ 4 and < 6 hours)	115.26	115.29	114.19	114.19	0.00
ESP (FTE of ≥ 6 hours)	91.44	90.88	91.35	91.35	0.00
TOTAL FTE	211.70	211.17	209.69	209.69	0.00
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	FY2016-17 AUTHORIZED	FY2017-18 AUTHORIZED	FY2018-19 AUTHORIZED	FY2019-20 ADOPTED	CHANGE
Administrative/Professional Positions	5.00	5.00	5.00	5.00	0.00
ESP Positions	336.00	318.00	354.00	354.00	0.00
TOTAL DISTRICT HEADCOUNT	341.00	323.00	359.00	359.00	0.00

Colorado Springs School District 11
FOOD SERVICES FUND
Schedule of Revenues, Expenditures, and Fund Balances
FY2019-20

	Actual			Budget		
	2015-16 Actual	2016-17 Actual	2018-19 Actual	2018-19 Mid-Year	Change	2019-20 Adopted
Beginning Fund Balance	**$ 2,322,367**	**$ 2,696,803**	**$ 3,083,755**	**$ 3,120,239**	**$ (36,484)**	**$ 3,083,755**
Revenues						
Food Sales	1,915,808	1,976,200	2,173,743	2,283,619	(244,570)	2,039,049
Federal Reimbursement	7,879,736	8,037,835	8,040,298	8,233,466	(990,445)	7,243,021
State Reimbursement	195,925	194,841	196,644	200,535	(33,682)	166,853
Commodity Contributions	648,627	730,537	838,385	717,948	2,571	720,519
Advertising/Commissions/Rebates	30,951	53,919	59,867	5,000	-	5,000
Total Revenues	**10,671,046**	**10,993,332**	**11,308,937**	**11,440,568**	**(1,266,126)**	**10,174,442**
Other Financing Sources						
Transfer from General Fund	125,100	117,000	288,531	-	-	-
Investment Income	2,435	10,291	22,803	25,000	5,000	30,000
Transfer - 2017 MLO	-	-	444,346	489,008	-	489,008
Transfer - 2000 MLO	90,000	90,000	90,000	90,000	-	90,000
Total Other Financing Sources	**217,535**	**217,291**	**845,680**	**604,008**	**5,000**	**609,008**
Total Resources Available	**13,210,947**	**13,907,426**	**15,238,372**	**15,164,815**	**(1,297,610)**	**13,867,205**
Expenditures						
Admin./Prof. Salaries	337,556	332,623	279,007	301,783	(22,451)	279,332
Classified Salaries	3,377,101	3,502,605	4,254,328	4,073,004	(71,652)	4,001,352
Admin./Prof. Benefits	105,818	105,161	84,686	93,053	(495)	92,558
Other Employee Benefits	923,256	1,003,284	1,164,837	1,096,819	197,741	1,294,560
Food Supplies/Materials	4,915,869	4,964,658	5,078,117	5,399,690	(1,016,416)	4,383,274
Equipment Maintenance	114,926	91,526	112,616	110,907	(64,748)	46,159
Purchased Services	136,095	175,468	188,670	204,765	(110,831)	93,934
Indirect Cost	528,218	528,218	850,823	528,218	-	528,218
Capital Outlay/Depreciation	75,305	120,128	105,049	141,693	(115,314)	26,379
Total Expenditures	**10,514,144**	**10,823,671**	**12,118,133**	**11,949,932**	**(1,204,167)**	**10,745,765**
Fund Balance, End of Year	**$ 2,696,803**	**$ 3,083,755**	**$ 3,120,239**	**$ 3,214,883**	**$ (93,443)**	**$ 3,121,440**

Fund Appropriation			
Total Revenues	$ 11,440,568	$ (1,266,126)	$ 10,174,442
Other Financing Sources	604,008	5,000	609,008
Beginning Fund Balance	3,120,239	(36,484)	3,083,755
Total Appropriation	**$ 15,164,815**	**$ (1,297,610)**	**$ 13,867,205**

FNS Equipment Three Year Plan

Fiscal Year	Equipment Description	Justification	Estimated Cost
19-20	Double deck convection oven	Additional one for Swigert to replace aging stack oven	14,520
19-20	Ice machine	Replace aging unit at RJWAC	3,960
19-20	8 case milk cooler	Replacement	2,870
19-20	True T49 refrigerator	Replace Trailblazer's unreliable unit	3,800
19-20	2-well steam unit	Replace aging units that can't be repaired – need two at $800 each	800
19-20	Camcruiser	Additional station for meal service	3,100
19-20	Camcruiser	Replace unit that is failing	3,100
Total			$32,950

Fiscal Year	Equipment Description	Justification	Estimated Cost
20-21	Food truck – used	Increase high school participation and provide conversation at Board, PTA meetings	35-75, 000
20-21	Double deck convection oven	Replace aging units	14,520
20-21	CresCor warmers	Non-Insulated replacement	2,300
20-21	8 case milk cooler	Replacement	2,870
Total			$54,690+

Fiscal Year	Equipment Description	Justification	Estimated Cost
20-21	Serving Line	Replace Russell's ¾ well serving line	15, 000
21-22	8 case milk cooler	Replacement	2,870
21-22	Double deck convection oven	Replace aging units	14,520
21-22	Holding cabinet – insulated	Replace aging units	4,000
Total			$36,390

BUDGET ADMINISTRATOR: Patricia Reitwiesner	FUND: Designated Purpose Grants
DIVISION HEAD: Glenn Gustafson	DATE: June 12, 2019

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.

The District plans to serve 21 Title IA schools next year, with the lowest poverty threshold at 59 percent. This threshold enables a more effective use of funding in the schools with high free lunch student counts.

Title I federal funding and carryover is projected to be nearly a two percent reduction for FY19-20.

Title VIB (Special Education-IDEA) federal funding and carryover is projected to be nearly a seven percent reduction for FY19-20.

Title III (English Language Acquisition) federal funding and carryover is projected at a four percent increase for FY19-20.

Title IIA (Teacher Quality) federal funding and carryover is projected at a 14 percent increase for FY19-20.

Other state and local funding sources are projected at a six percent increase due to the addition of several State funded grants during the later portion of FY19 and the start of FY20.

The Grants Office aggressively pursues competitive grants from federal and non-federal sources. It is possible that the District may be awarded more or less 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 Taxpayers 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 2019-20

	Actual			Budget		
	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Mid-Year	Change	2019-20 Adopted
Revenues						
Federal Grants	$ 16,947,256	$ 15,253,286	$ 15,253,140	$ 19,336,226	$ 232,792	$ 19,569,018
State Grants	1,292,176	1,480,209	1,730,924	2,927,817	2,463,801	5,391,618
Local Grants	1,264,092	568,214	346,147	813,567	(90,680)	722,887
Total Revenues	**19,503,524**	**17,301,709**	**17,330,211**	**23,077,610**	**2,605,913**	**25,683,523**
Other Financing Sources						
Transfer In - READ Act Carryover	-	-	-	658,015	(658,015)	-
Transfer In - Adult Education	150,980	181,236	160,251	-	-	-
Total Other Financing Sources	**150,980**	**181,236**	**160,251**	**658,015**	**(658,015)**	**-**
Total Resources Available	**19,654,504**	**17,482,945**	**17,490,462**	**23,735,625**	**1,947,898**	**25,683,523**
Expenditures						
Adult Basic Education	586,021	613,885	319,869	366,455	(11,730)	354,725
Title 1 Part A Basic	6,315,380	5,786,098	6,887,311	8,681,131	(167,131)	8,514,000
IDEA Part B SPED (84-027)	5,464,988	5,727,069	5,540,415	6,067,591	(394,778)	5,672,813
Vocational Grants	200,904	232,066	227,178	276,711	-	276,711
IDEA Preschool (SPED) 84.173	166,111	127,529	139,730	175,061	(9,115)	165,946
Title III, English Language Acq.	159,279	160,141	178,556	192,212	7,788	200,000
Title II, Part A - Train & Recruit	1,387,358	1,334,963	1,060,556	1,259,779	178,221	1,438,000
IEL Civics	-	-	-	144,356	(7,092)	137,264
Teacher Incentive Fund Grant (TIF)	1,105,719	-	-	-	-	-
Other Federal Programs	1,456,959	1,271,535	899,525	1,372,930	246,629	1,619,559
Other State & Local Grants	2,811,785	2,229,659	2,237,322	3,749,399	215,106	3,964,505
Unanticipated Grants	-	-	-	1,450,000	1,890,000	3,340,000
Total Expenditures	**$ 19,654,504**	**$ 17,482,945**	**$ 17,490,462**	**$ 23,735,625**	**$ 1,947,898**	**$ 25,683,523**
Total Appropriation				**$ 23,735,625**	**$ 1,947,898**	**$ 25,683,523**

Staff FTE:	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Mid-Year	Change	2019-20 Adopted
ADMINISTRATORS	2.85	2.85	2.85	-	-	-
NON-TEACHER PROFESSIONALS	3.05	4.05	4.55	3.40	(0.85)	2.55
TEACHERS	157.58	188.25	148.53	125.64	7.52	133.16
EDUCATION SUPPORT PROFESSIONALS	42.32	42.02	46.83	42.17	5.21	47.38
FTE Totals	**205.80**	**237.17**	**202.76**	**171.21**	**11.88**	**183.09**

Colorado Springs School District 11
DESIGNATED PURPOSE GRANTS FUND
Supplemental Schedule of Revenues, Expenditures and Projected Carryover
Adopted Budget
FY 2019-20

	Adult Basic Education CFDA 84.002	Title 1 Part A Basic CFDA 84.010	IDEA Part B SPED CFDA 84.027	Vocational Grants CFDA Perkins 4048	IDEA Preschool SPED CFDA 84.173	Title III Part A Eng Lang Acq CFDA 84.365
Revenues						
Federal Grants	$ 354,725	$ 7,400,000	$ 5,542,936	$ 276,711	$ 150,054	$ 155,000
Federal Projected Carryover		1,114,000	129,877	-	15,892	45,000
Total Federal Grants	354,725	8,514,000	5,672,813	276,711	165,946	200,000
State Grants	-	-	-	-	-	-
State Projected Carryover	-	-	-	-	-	-
Total State Grants	-	-	-	-	-	-
Local Grants	-	-	-	-	-	-
Local Projected Carryover	-	-	-	-	-	-
Total Local Grants	-	-	-	-	-	-
General Fund Transfer (READ Act)						
District Contribution		-	-	-	-	-
Total Revenues	**354,725**	**8,514,000**	**5,672,813**	**276,711**	**165,946**	**200,000**
Total Resources Available	**354,725**	**8,514,000**	**5,672,813**	**276,711**	**165,946**	**200,000**
Expenditures						
Salaries	263,705	5,271,882	3,266,058	-	114,688	111,790
Benefits	74,084	1,206,676	1,077,780	-	39,022	30,438
Purchased Services	10,000	1,015,104	1,270,866	40,996	-	7,500
Supplies & Materials	6,936	399,311	14,716	185,128	-	43,490
Capital Outlay	-	332,319	-	20,901	-	-
Other Expenditures	-	-	43,393	29,686	12,236	-
Indirect/Overhead Costs -	-	288,708	-	-	-	6,782
Total Expenditures	**354,725**	**8,514,000**	**5,672,813**	**276,711**	**165,946**	**200,000**
Projected Carryover, End of Year	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
FY19-20 ADOPTED	**$ 354,725**	**$ 8,514,000**	**$ 5,672,813**	**$ 276,711**	**$ 165,946**	**$ 200,000**
FY18-19 MID-YEAR	**$ 366,455**	**$ 8,681,131**	**$ 6,067,591**	**$ 276,711**	**$ 175,061**	**$ 192,212**
Difference	**$ (11,730)**	**$ (167,131)**	**$ (394,778)**	**$ -**	**$ (9,115)**	**$ 7,788**
FY 19-20 ADOPTED Staff FTE						
ADMINISTRATORS	-	-	-	-	-	-
NON-TEACHER PROF.	-	-	1.05	-	0.50	-
TEACHERS	4.00	50.00	55.00	-	0.50	1.00
EDUCATION SUPPORT PROF.	-	40.00	1.40	-	2.43	-
FTE Totals	**4.00**	**90.00**	**57.45**	**-**	**3.43**	**1.00**
FY 18-19 MID-YEAR Staff FTE						
ADMINISTRATORS	-	-	-	-	-	-
NON-TEACHER PROF.	-	0.85	1.05	-	0.50	-
TEACHERS	3.00	45.48	59.00	-	0.50	-
EDUCATION SUPPORT PROF.	-	32.79	1.40	-	2.43	-
FTE Totals	**3.00**	**79.12**	**61.45**	**-**	**3.43**	**-**
Staff Difference FTE:						
ADMINISTRATORS	-	-	-	-	-	-
NON-TEACHER PROF	-	(0.85)	-	-	-	-
TEACHERS	1.00	4.52	(4.00)	-	-	1.00
EDUCATION SUPPORT PROF	-	7.21	-	-	-	-
FTE Totals	**1.00**	**10.88**	**(4.00)**	**-**	**-**	**1.00**

Title II Part A Train & Recruit CFDA 84.367	ADULT ED IEL CIVICS Grant# 84.002	Other Federal Grants	Other State and Local Grants	Possible Grants	Totals
$ 1,170,000	$ 137,264	$ 1,255,438	$ -	$ 1,190,000	$ 17,632,128
268,000		364,121		-	1,936,890
1,438,000	137,264	1,619,559	-	1,190,000	19,569,018
-	-	-	2,024,477	2,000,000	4,024,477
-	-		1,367,141	-	1,367,141
-	-	-	3,391,618	2,000,000	5,391,618
-	-	-	159,090	150,000	309,090
-	-	-	413,797	-	413,797
-	-	-	572,887	150,000	722,887
-	-	-	-	-	-
1,438,000	**137,264**	**1,619,559**	**3,964,505**	**3,340,000**	**25,683,523**
1,438,000	**137,264**	**1,619,559**	**3,964,505**	**3,340,000**	**25,683,523**
953,417	102,357	469,667	967,591	500,000	12,021,155
215,051	22,321	118,656	235,588	160,000	3,179,616
208,635	7,586	621,179	836,262	650,000	4,668,128
12,135	5,000	157,179	689,383	364,397	1,877,675
-	-	77,347	1,120,756	1,566,281	3,117,604
-	-	138,259	105,557	49,725	378,856
48,762	-	37,273	9,367	49,597	440,489
1,438,000	**137,264**	**1,619,559**	**3,964,505**	**3,340,000**	**25,683,523**
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
$ 1,438,000	**$ 137,264**	**$ 1,619,559**	**$ 3,964,505**	**$ 3,340,000**	**$ 25,683,523**
$ 1,259,779	**$ 144,356**	**1,372,930**	**$ 3,749,399**	**$ 1,450,000**	**$ 23,735,625**
$ 178,221	**$ (7,092)**	**246,629**	**$ 215,106**	**$ 1,890,000**	**$ 1,947,898**
-	-	-	-	-	-
1.00	-	-	-	-	2.55
9.00	1.61	4.05	5.05	2.95	133.16
-	1.00	2.00	-	0.55	47.38
10.00	**2.61**	**6.05**	**5.05**	**3.50**	**183.09**
-	-	-	-	-	-
1.00	-	-	-	-	3.40
6.00	0.61	2.05	7.05	1.95	125.64
-	1.00	1.00	3.00	0.55	42.17
7.00	**1.61**	**3.05**	**10.05**	**2.50**	**171.21**
-	-	-	-	-	-
-	-	-	-	-	(0.85)
3.00	1.00	2.00	(2.00)	1.00	7.52
-	-	1.00	(3.00)	-	5.21
3.00	**1.00**	**3.00**	**(5.00)**	**1.00**	**11.88**

BUDGET ADMINISTRATOR:	Laura Hronik	FUND:	Pupil Activity
DIVISION HEAD:	Glenn Gustafson	Fund	June 12, 2019

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 will be more appropriately reported in a special revenue fund (fund 23). Accordingly, the newly established special revenue fund reports a restated beginning balance of $2,152,461, which is 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 are 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
FY2019-20

	Actual			Budget		
	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Mid-Year	Change	2019-20 Adopted
Beginning Fund Balance	**$ 1,848,491**	**$ 2,034,344**	**$ 2,153,014**	**$ 2,152,461**	**$ -**	**$ 2,152,461**
Revenues	-	-	-	-	-	
Student Fees	-	-	-	-	-	-
Fund Raisers	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Miscellaneous Revenue	6,392,636	6,856,568	6,219,137	-	4,170,000	4,170,000
Total Revenues	6,392,636	6,856,568	6,219,137	-	4,170,000	4,170,000
Total Resources Available	**8,241,127**	**8,890,912**	**8,372,151**	**2,152,461**	**4,170,000**	**6,322,461**
Expenditures:						
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	-	-	-	-	2,284,384	2,284,384
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	6,206,783	6,737,898	6,219,690	-	2,393,753	2,393,753
Total Expenditures	6,206,783	6,737,898	6,219,690	-	6,322,461	6,322,461
Fund Balance, End of Year	**$ 2,034,344**	**$ 2,153,014**	**$ 2,152,461**	**$ 2,152,461**	**$ (2,152,461)**	**$ -**
Total Appropriation				**$ -**	**$ 6,322,461**	**$ 6,322,461**

BUDGET ADMINISTRATOR:	Laura Hronik	FUND: Other Special Revenue
DIVISION HEAD:	Glenn Gustafson	DATE: June 12, 2019

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 will be more appropriately reported in a special revenue fund (fund 26). Accordingly, the newly established special revenue fund reports a restated beginning balance of $127,677, which is 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 are 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
OTHER SPECIAL REVENUE FUND
Schedule of Revenues, Expenditures, and Fund Balance
FY2019-20

	Actual			Budget		
	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Mid-Year	Change	2019-20 Adopted
Beginning Fund Balance	**$ 93,229**	**$ 70,030**	**$ 94,546**	**$ 98,446**	**$ 29,231**	**$ 127,677**
Revenues						
Misc. Revenue	60,876	36,849	90,772	9,060	940	10,000
Total Revenues	**60,876**	**36,849**	**90,772**	**9,060**	**940**	**10,000**
Total Resources Available	**154,105**	**106,879**	**185,318**	**107,506**	**30,171**	**137,677**
Expenditures						
Breakfast Buddies (2190I)	7,815	-	-	-	-	
Summer School Scholarships (2190W)	-	-	-	5,611	-	5,611
Wasson Student Scholarships (2192E)	-	-	-	-	36,721	36,721
Vending Contract - Pepsi (2192K)	54,186	-	41,912	50,274	(1,786)	48,488
Morale & Appreciation (2192L)	2,329	3,296	5,355	3,253	272	3,525
Partnership Banquet (2192M)	5,979	-	-	-	-	-
Leadership Retreats (2192Q)	1,472	173	5,343	6,945	(2,868)	4,077
College Scholarships (2192R)	-	-	13,500	6,368	(4,644)	1,724
Motivational and Other Speakers (2192S)	-	-	6,153	-	-	-
Student Awards and Incentives (2192T)	-	-	-	7,439	(1,459)	5,980
Staff Awards and Incentives (2192U)	1,063	1,424	1,531	13,158	(1,045)	12,113
Crystal Apple Award (2192X)	11,231	7,440	13,078	13,146	(5,020)	8,126
BOE Annual Retreat (2192Y)	-	-	-	212	-	212
Civic Events/Miscellaneous (2192Z)	-	-	-	1,100	-	1,100
Other	-	-	-	-	10,000	10,000
Total Expenditures	**84,075**	**12,333**	**86,872**	**107,506**	**30,171**	**137,677**
Fund Balance, End of Year	**$ 70,030**	**$ 94,546**	**$ 98,446**	**$ -0-**	**$ -0-**	**$ -0-**
Total Appropriation				**$ 107,506**	**$ 30,171**	**$ 137,677**

BUDGET ADMINISTRATOR:	Citizens' Oversight Committee	FUND:	Mill Levy Override
Fund DIVISION HEAD:	Glenn Gustafson	DATE:	June 12, 2019

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.

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
FY2019-20

	Actual			Budget		
	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Mid-Year	Changes	2019-20 Adopted
Beginning Fund Balance						
Restricted for Mill Levy Override	$ 618,325	$ 630,729	$ 641,858	$ 1,623,193	$ 2,718,151	$ 4,341,344
2017 MLO Bond Debt Reduction	-	-	-	21,450,000	-	21,450,000
Beginning Fund Balance	618,325	630,729	641,858	23,073,193	2,718,151	25,791,344
Revenues						
2017 MLO - Local Property Taxes	-	-	40,166,219	43,423,038	-	43,423,038
2000 MLO - Local Property Taxes	26,988,596	26,773,116	27,686,305	26,998,822	-	26,998,822
Abatements & Credits	(110,745)	(88,534)	(129,952)	(145,969)	-	(145,969)
Total Revenues	26,877,851	26,684,582	67,722,572	70,275,891	-	70,275,891
Other Financing Sources (Uses):						
2000 MLO Transfers to:						
General Fund (Recurring)	(26,707,976)	(26,431,323)	(26,581,342)	(26,808,822)	1,650,550	(25,158,272)
Food Service Fund	(90,000)	(90,000)	(90,000)	(90,000)	-	(90,000)
2017 MLO Transfers to:						
General Fund (Recurring)	-	-	(13,817,442)	(19,918,455)	(900,000)	(20,818,455)
Risk Management Fund	-	-	(3,797)	(4,633)	-	(4,633)
Preschool Fund	-	-	(99,761)	(100,934)	-	(100,934)
Food Service Fund	-	-	(444,346)	(489,008)	-	(489,008)
Bond Redemption Fund	-	-	-	(6,261,525)	6,261,525	-
Risk-Related Activities Fund	-	-	(6,586)	(7,448)	-	(7,448)
Print Production Fund	-	-	(47,646)	(49,522)	-	(49,522)
Capital Projects Capital Reserve Fund	-	-	(4,030,422)	(5,553,838)	(3,676,162)	(9,230,000)
Capital Projects One-Time	-	-	-	(8,000,000)	8,000,000	-
Total Other Financing Uses	(26,797,976)	(26,521,323)	(45,121,342)	(67,284,185)	11,335,913	(55,948,272)
Total Resources Available	698,200	793,988	23,243,088	26,064,899	14,054,064	40,118,963
Expenditures:						
Purchased services:						
Performance Review (PIP #23)	-	85,000	-	100,000	(100,000)	-
Treasurer Collection Fees	67,471	67,130	169,895	173,555	-	173,555
Total Expenditures	67,471	152,130	169,895	273,555	(100,000)	173,555
Reserves:						
2017 MLO Bond Debt Reduction	-	-	-	25,791,344	14,154,064	39,945,408
Fund Balance End of Year	$ 630,729	$ 641,858	$ 23,073,193	$ -	$ -	$ -
Total Appropriation				$ 26,064,899	$ 14,054,064	$ 40,118,963

Mill Levy Override Spending Plan Disbursement
Adopted Budget FY19-20
2000 MLO - Transfer Summary

Item	Item #	Recurring Mid-Year	Recurring Changes	Recurring Adopted	Non-Recurring Mid-Year	Non-Recurring Changes	Non-Recurring Adopted	Total Mid-Year	Total Changes	Total Adopted
General Fund:										
Salary and Benefits	1B									
Teacher salary and benefits	1B	4,505,181		4,505,181	-	-	-	4,505,181	-	4,505,181
ESP salary and benefits	1B	1,534,025	-	1,534,025	-	-	-	1,534,025	-	1,534,025
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
Total		7,270,000	-	7,270,000	-	-	-	7,270,000	-	7,270,000
Class size reduction - all	2B	1,300,630		1,300,630	-	750,000	750,000	1,300,630	750,000	2,050,630
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	-	-	-	-	-	-	-	-	-
Content Area Supplies and Materials	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
Total		1,653,546	-	1,653,546	-	-	-	1,653,546	-	1,653,546
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		3,450,412	-	-	-	3,450,412	-	3,450,412
Software upgrades	11B	75,000		75,000				75,000		75,000
Supplement ELL, SPED, and GT	12	933,700	-	933,700	-	-	-	933,700	-	933,700
Technology training	13	-	-	-	-	-	-	-	-	-
Research Based Interventions/FDK	14									
- Full-day Kindergarten	14	2,200,000	(2,200,000)	-	-	-	-	2,200,000	(2,200,000)	-
- Intervention staff development	14	200,550	(200,550)	-	-	-	-	200,550	(200,550)	-
Total		2,400,550	(2,400,550)	-	-	-	-	2,400,550	(2,400,550)	-
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		1,494,554	-	-	-	1,494,554	-	1,494,554
Charter school funding - growth funds	21B	575,000		575,000	-	-	-	575,000	-	575,000
Assessment support staffing	22	-	-	-	-	-	-	-	-	-
General Fund Subsidy	24	(199,451)		(199,451)	-	-	-	(199,451)	-	(199,451)
General Fund Total		**26,808,822**	**(2,400,550)**	**24,408,272**	**-**	**750,000**	**750,000**	**26,808,822**	**(1,650,550)**	**25,158,272**
Other Funds:										
Food Service Fund (21)										
ESP salary and benefits	1B	90,000	-	90,000	-	-	-	90,000	-	90,000
Total Transferred Out to Other Funds		**26,898,822**	**(2,400,550)**	**24,498,272**	**-**	**750,000**	**750,000**	**26,898,822**	**(1,650,550)**	**25,248,272**
Performance review	23	100,000	-	100,000	-	(100,000)	(100,000)	100,000	(100,000)	-
Tax collection Fees		68,100	-	68,100	-	-	-	68,100	-	68,100
Unallocated Full Day Kindergarten		-	-	-	-	1,650,550	1,650,550	-	1,650,550	1,650,550

Mill Levy Override Spending Plan Disbursement
Adopted Budget FY19-20

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	1,750,000	750,000	2,500,000	-	-	-	1,750,000	750,000	2,500,000
Teacher Attraction and Retention	2	7,950,010		7,950,010	-	-	-	7,950,010	-	7,950,010
ESP Attraction and Retention	3	4,898,445		4,898,445	-	-	-	4,898,445	-	4,898,445
School Security Enhancements	4	-	150,000	150,000	-	-	-	-	150,000	150,000
Class Size Reduction*	5	1,000,000	-	1,000,000	-	-	-	1,000,000	-	1,000,000
Technology Replacement Cycle	6	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		**19,918,455**	**900,000**	**20,818,455**	**-**	**-**	**-**	**19,918,455**	**900,000**	**20,818,455**
Compensation & Benefits Other Funds:										
Risk Managment Fund 18:										
ESP Attraction and Retention	3	4,633		4,633	-	-	-	4,633	-	4,633
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
Designated Grants Fund 22:										
Teacher Attraction and Retention	2	-	-	-	-	-	-	-	-	-
ESP Attraction and Retention	3	-	-	-	-	-	-	-	-	-
Capital Reserve Fund 43:										
ESP Attraction and Retention	3	-	-	-	-	-	-	-	-	-
Benefits Fund 64:										
ESP Attraction and Retention	3	7,448		7,448	-	-	-	7,448	-	7,448
Production Printing Fund 68:										
ESP Attraction and Retention	3	49,522		49,522	-	-	-	49,522	-	49,522
Compensation & Benefits Total		**651,545**	**-**	**651,545**	**-**	**-**	**-**	**651,545**	**-**	**651,545**
Bond Redemption Debt Service:										
Bond Redemption Debt Service:	10	-	-	-	6,261,525	(6,261,525)	-	6,261,525	(6,261,525)	-
Capital Reserve Capital Projects:										
Capital Renewal/Improvements	8	-	9,230,000	9,230,000	13,553,838	(13,553,838)		13,553,838	(4,323,838)	9,230,000
Total Transferred Out to Other Funds		**20,570,000**	**10,130,000**	**30,700,000**	**19,815,363**	**(19,815,363)**	**-**	**40,385,363**	**(9,685,363)**	**30,700,000**
2017 MLO Fund:										
Tax collection Fees		105,455		105,455	-	-	-	105,455	-	105,455
Reserves										
Bond Debt Reduction	10	-	-	-	3,038,475	9,661,525	12,700,000	3,038,475	9,661,525	12,700,000

DEBT SERVICE FUND

A debt service fund is a governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

The District has the following debt service fund:

Bond Redemption Fund

The fund was created to account for bond redemption mill levies approved by the voters on November 5, 1996 and November 1, 2005. This fund will account for the restricted general obligation property tax used to finance principal and interest payments of the bonds.

BUDGET ADMINISTRATOR:	Laura Hronik	FUND: Bond Redemption
DIVISION HEAD	Glenn Gustafson	DATE: June 12, 2019

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:

Fiscal Year	Tax Collection Year	Assessed Valuation Year	District-Wide Assessed Value	20 Percent Debt Limit	June 30 Bonded Debt	Debt Capacity
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
02-03	2003	2002	2,225,564,480	445,112,896	88,525,000	356,587,896

Colorado Springs School District 11
BOND REDEMPTION FUND
Schedule of Revenues, Expenditures, and Fund Balance
FY2019-2020

	Actual			Budget		
	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Mid-Year	Change	2019-20 Adopted
Beginning Fund Balance						
Funds Held in Escrow - QZAB	-	-	-	3,316,067	348,976	3,665,043
Restricted for Debt Service	20,903,672	19,402,714	18,857,822	8,366,126	5,994,862	14,360,988
Total Beginning Fund Balance	**20,903,672**	**19,402,714**	**18,857,822**	**11,682,193**	**6,343,838**	**18,026,031**
Revenues						
Local Property Taxes	15,078,309	15,996,155	9,306,643	16,653,520	765,359	17,418,879
Less:						
Abatements & Credits	(67,328)	(50,843)	(73,392)	(75,000)	-	(75,000)
Earnings on Investments	100,293	158,915	200,664	150,000	-	150,000
Total Revenues	**15,111,274**	**16,104,227**	**9,433,915**	**16,728,520**	**765,359**	**17,493,879**
Other Financing Sources						
Transfer from Mill Levy Fund	-	-	-	6,261,525	(6,261,525)	-
Total Other Financing Sources	-	-	-	**6,261,525**	**(6,261,525)**	**-**
Total Resources Available	**36,014,946**	**35,506,941**	**28,291,737**	**34,672,238**	**847,672**	**35,519,910**
Expenditures						
Debt Service:						
Paying Agent & Trustee Fees	13,588	3,050	2,650	2,650	-	2,650
Bond Principal - 2006A	4,370,000	-	-	-	-	-
Bond Interest - 2006A	109,250	-	-	-	-	-
Bond Principal - 2006B - Refund	405,000	425,000	445,000	6,885,000	355,000	7,240,000
Bond Interest - 2006B - Refund	1,609,856	1,590,625	1,570,544	1,380,357	(370,782)	1,009,576
Bond Principal - 2010 - Refund	5,715,000	5,870,000	6,045,000	-	-	-
Bond Interest - 2010 - Refund	501,450	331,250	120,900	-	-	-
Bond Principal - 2012 - Refund	110,000	110,000	115,000	115,000	5,000	120,000
Bond Interest - 2012 - Refund	232,450	230,250	228,000	225,700	(2,950)	222,750
Bond Principal - 2013 - Refund	390,000	4,135,000	5,095,000	5,215,000	210,000	5,425,000
Bond Interest - 2013 - Refund	3,155,638	3,953,944	2,987,450	2,822,500	(212,800)	2,609,700
Total Expenditures	**16,612,232**	**16,649,119**	**16,609,544**	**16,646,207**	**(16,532)**	**16,629,676**
Reserves:						
Escrow Funds - QZAB	-	-	-	3,665,043	358,068	4,023,111
Restricted for Debt Service	-	-	-	14,360,988	506,136	14,867,124
Total Reserves	**-**	**-**	**-**	**18,026,031**	**864,204**	**18,890,235**
Fund Balance, End of Year						
Restricted for Debt Service	**$ 19,402,714**	**$ 18,857,822**	**$ 11,682,193**	**-**	**-**	**-**
Total Appropriation				**$ 34,672,238**	**$ 847,672**	**$ 35,519,910**

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
FY2019-2020

Pmt #	Pmt Date	Interest Payment	Principal Payment	Total	Fiscal Year Payments
15	Dec-19	112,275	120,000	232,275	
16	Jun-20	110,475	-	110,475	342,750
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	1,789,625	7,540,000	9,329,625	9,329,625

Average Fiscal Year Debt Service	2,332,406

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
FY2019-2020

Pmt #	Pmt Date	Interest Payment	Principal Payment	Total	Fiscal Year Payments
27	Dec-19	599,813	7,240,000	7,839,813	
28	Jun-20	409,763		409,763	8,249,576
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	1,839,338	22,850,000	24,689,338	24,689,338

Average Fiscal Year Debt Service	8,229,779

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
FY2019-2020

Pmt #	Pmt Date	Interest Payment	Principal Payment	Total	Fiscal Year Payments
13	Dec-19	1,359,100	5,425,000	6,784,100	
14	Jun-20	1,250,600	-	1,250,600	8,034,700
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	19,614,500	67,985,000	87,599,500	79,210,000

Average Fiscal Year Debt Service	7,299,958

Colorado Springs School District 11
BOND REDEMPTION FUND
Qualified Zone Academy Bonds (QZABs)
Schedule of Escrow Funding Requirements
FY2019-2020

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	

CAPITAL PROJECTS FUND

Generally accepted accounting principles provide for the use of a capital projects fund to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

The District has the following capital projects fund:

Capital Projects Capital Reserve Fund

This fund is used to account for the purposes and limitations specified by Colorado law, including the acquisition of sites, buildings, equipment and vehicles. This fund was created beginning with FY10/11. Transactions formerly accounted for in a special revenue fund – Capital Reserve Fund – are now accounted for in this fund. This change in funds was in response to Colorado law that requires compliance with Governmental Accounting Standards Board (GASB) Statement No. 54 changes.

BUDGET ADMINISTRATOR:	Terry Seaman	FUND: Capital Reserve Capital Projects Fund
DIVISION HEAD:	Glenn Gustafson	DATE: June 12, 2019

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	FY2016-17 AUTHORIZED	FY2017-18 AUTHORIZED	FY2018-19 MID-YEAR	CHANGE	FY2019-20 ADOPTED
Administrative	0.00	0.00	0.00	1.00	1.00
Professional	3.00	10.00	10.00	(2.00)	8.00
ESP	0.50	2.50	2.50	1.00	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
FY2019-20

	Actual			Budget		
	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Mid-Year	Change	2019-20 Adopted
Beginning Fund Balance						
Assigned for Capital Projects	$6,569,441	$7,723,863	$5,071,251	$6,242,670	($859,108)	$5,383,562
Assigned for MLO Projects	-	-	-	3,475,111	8,587,839	12,062,950
Committed Emergency Contingency	1,000,000	1,000,000	1,000,000	1,000,000	-	1,000,000
Restricted for Pymnt - 09 & 16 COP	3,161,263	5,708,124	2,898,794	2,910,654	-	2,910,654
Total Beginning Fund Balance	**10,730,704**	**14,431,987**	**8,970,045**	**13,628,435**	**7,728,731**	**21,357,166**
Fund Balance Available for Appropriation	**10,730,704**	**14,431,987**	**8,970,045**	**13,628,435**	**7,728,731**	**21,357,166**
Revenues						
Specific Ownership Taxes	1,005,996	1,005,996	1,005,996	1,006,000	-	1,006,000
Earnings on Investments	25,886	60,006	117,800	150,000	50,000	200,000
Rental Revenue	114,427	122,552	130,677	138,120	-	138,120
School Land Fees	246,441	409,076	227,144	200,000	-	200,000
Sale of Assets	2,426,293	27,651	244,639	22,000	-	22,000
Donations & Gifts	134,590	-	-	-	-	-
Charter School Revenue	216,354	209,599	202,554	200,000	-	200,000
Grant Revenue	-	-	-	-	647,014	647,014
Arbitrage Refund	-	-	1,215,108	-	-	-
Miscellaneous Revenue	15,600	57,961	11,478	65,000	-	65,000
Total Revenues	**4,185,588**	**1,892,841**	**3,155,396**	**1,781,120**	**697,014**	**2,478,134**
Other Financing Sources (Uses)						
Lease Financing Proceeds	5,000,000	-	-	-	-	-
Transfer from GF - Energy Lease	612,000	630,460	649,200	457,008	(457,008)	-
Transfer from GF - 2016 COPs	-	289,805	521,811	518,837	1,891	520,728
Transfer from GF - World Arena	-	-	375,000	-	-	-
Transfer from MLO Fund	-	-	4,030,422	5,553,838	3,676,162	9,230,000
Additional Transfer from MLO - One Time	-	-	-	8,000,000	(8,000,000)	-
Transfer from General Fund	5,527,954	4,847,453	5,917,300	5,120,000	(620,000)	4,500,000
Total Financing Sources	**11,139,954**	**5,767,718**	**11,493,733**	**19,649,683**	**(5,398,955)**	**14,250,728**
Total Resources Available	**26,056,246**	**22,092,546**	**23,619,174**	**35,059,238**	**3,026,790**	**38,086,028**
Expenditures						
Capital Outlay Projects:						
Buildings Renovation & Repair	6,235,428	3,548,748	3,906,179	3,490,036	(3,097,366)	392,670
MLO Carryover Projects	-	-	-	3,148,265	7,461,598	10,609,863
MLO New Funded Projects	-	-	554,889	11,271,572	(5,858,976)	5,412,596
Transportation Equipment	816,039	613,147	600,000	600,000	-	600,000
Technology Equipment	271,888	297,973	322,002	250,845	(845)	250,000
Other Carryover Projects	-	4,516,746	814,365	4,531,155	253,816	4,784,971
Debt Service:						
Paying Agent Fees	-	2,753	2,795	3,000	-	3,000
Principal - 2009 COP	2,565,000	2,690,000	2,775,000	2,870,000	110,000	2,980,000
Principal - 2016 COP	-	240,000	440,000	445,000	10,000	455,000
Capitalized Leases	529,173	630,460	613,999	450,360	(450,360)	-
Interest Expense	596,135	489,981	481,198	370,850	(121,522)	249,328
Interest on Leases	82,827	92,693	35,201	6,648	(6,648)	-
Capital Reserve Office	527,769	-	-	493,702	(51,260)	442,442
Capital Reserve Office - MLO	-	-	-	849,424	21,418	870,842
Total Expenditures	**11,624,259**	**13,122,501**	**10,545,628**	**28,780,857**	**(1,730,145)**	**27,050,712**
Net Resources Over (Under) Expenditures	**14,431,987**	**8,970,045**	**13,073,546**	**6,278,381**	4,756,935	**11,035,316**
Fund Balance:						
Restricted for Pymnt - 09 & 16 COP	5,708,124	2,898,794	2,910,654	2,910,654	-	2,910,654
Assigned for Capital Projects	7,723,863	5,071,251	6,242,670	608,461	2,116,552	2,725,013
Assigned for MLO Projects	-	-	3,475,111	1,759,266	2,640,383	4,399,649
Committed Emergency Contingency	1,000,000	1,000,000	1,000,000	1,000,000	-	1,000,000
Total Fund Balance	**14,431,987**	**8,970,045**	**13,628,435**	**6,278,381**	**4,756,935**	**11,035,316**
Fund Balance, End of Year	**$ 14,431,987**	**$ 8,970,045**	**$ 13,073,546**	**$ 6,278,381**	**$ -**	**$ 11,035,316**
Total Appropriation				**$ 35,059,238**	**$ 3,026,790**	**$ 38,086,028**

Colorado Springs School District 11
CAPITAL RESERVE CAPITAL PROJECTS FUND
Detail Schedule
FY2019-20

			FY19-20
			38,086,028
Facilities	**Capital Reserve Funded Building Renovations/Repairs**		
Various	Replace Furnaces (12 total)	96,795	
Various	Energy Savings Projects	30,000	
Palmer HS	Media Center AHU	135,000	
Palmer HS	Pool Boiler	60,000	
Steele ES	Roof - Gym Upper	70,875	
	Total Building Renovations/Repairs		**392,670**
Transportation	Buses, vehicles - annual renewal allowance	600,000	**600,000**
Technology	Allowance for technology equipment replacement	250,000	**250,000**
	Capital Reserve Carryover Projects		
Edison ES	Drainage for playground project	73,150	
Henry ES	Interior modifications	30,000	
Stratton ES	Replace boiler and heating system components	1,849,186	
Russell MS	Repiping project	492,645	
West MS	Improve drainage and repair landscaping	65,000	
Coronado HS	Electrical and ventilation in welding area	30,000	
Coronado HS	Replace fire alarm system	25,000	
Coronado HS	Replace gym wood floor	12,537	
Doherty HS	Flood repairs and improvements	218,689	
Doherty HS	Replace main electrical breaker	95,085	
Doherty HS	Plumbing	50,000	
Mitchell HS	Community Health Clinic	1,100,000	
Mitchell HS	Renovate restrooms near auditorium	75,000	
Mitchell HS	Roofing	12,033	
Mitchell HS	Sand and refinish floor in auxilary gym	20,000	
Palmer HS	Fire and security	25,000	
Palmer HS	Replace stage lighting controller	47,400	
Palmer HS	Gym lockers	12,500	
Technology	Feasibility study - HVAC system in data center	25,000	
District Wide	Asphalt & Concrete Repairs	68,148	
District Wide	Planning - security (entrance) improvements (3 schools)	75,080	
District Wide	Replace pool & locker room grout	35,000	
Garry Berry	Playground	124,597	
Garry Berry	Planning - investigate track subsurface conditions	73,921	
Garry Berry	Bleachers	150,000	
	Total Carryover Projects		**4,784,971**
	2017 MLO Funded Projects		
Carver ES	Fire Sprinkler	5,800	
Columbia ES	HVAC Repairs	276,885	
Coronado HS	Exterior Sanitary Sewer	88,000	
Various	Energy Savings Projects	200,000	
Various	Playground Projects	285,000	
Doherty HS	Elevator	150,000	
Galileo MS	Electrical Feeders	80,000	
Galileo MS	Elevator	150,000	
Globe CS	Electrical Sub-panels	13,000	
Henry ES	Fire Alarm	49,111	
Holmes MS	Exterior Lighting	40,000	
Howbert ES	Exterior Walls	150,000	
Jack Swigert MS	Exterior Lighting	40,000	
Jackson ES	HVAC Repairs	995,500	
Jackson ES	Exterior Gas Piping	9,000	
Keller ES	Exhaust Fans	15,000	
Keller ES	Fire Sprinkler	6,000	
King ES	HVAC	146,800	
Madison ES	Electrical Sub-panels	125,000	
Martinez ES	Boiler	216,500	
Midland ES	Roof - Modular Building	168,000	
Mitchell HS	Parking Lot - Phase II	1,400,000	
North MS	Fire Sprinkler	6,000	
Palmer HS	Stage Lighting	200,000	
Rogers ES	Boiler	104,000	
Roosevelt CS	Fire Alarm	200,000	
RJWAC	Exterior Storm Sewer	25,000	
Russell MS	Fire Sprinkler	6,000	
Steele ES	Boiler	100,000	
Administration	Elevator	150,000	
Administration	Fire Sprinkler	12,000	
	Total 2017 MLO Funded Projects		**5,412,596**

Colorado Springs School District 11
CAPITAL RESERVE CAPITAL PROJECTS FUND
Detail Schedule
FY2019-20

MLO Carryover Projects

Audubon ES	Replace original MDP as parts are difficult to find	26,250
Bristol ES	Replace aluminum feeders as the insulation is dried and brittle	93,000
Bristol ES	Exterior gas piping and replace broken supports	9,000
Carver ES	Upgrade horns and strobes on fire alarm system	125,297
Carver ES	Gas Piping	9,000
Columbia ES	Air Handling Units: cabinets, motors and controls	372,000
Columbia ES	Exterior gas piping and replace broken supports	9,000
Edison ES	Replace hallway lights as parts are no longer available.	20,000
Edison ES	Replace the exterior lighting system	25,000
Fremont	Exterior gas piping and replace broken supports	9,000
Grant ES	Gas Piping	9,000
Grant ES	Lighting	10,000
Henry ES	Upgrade horn & strobes in classrooms	97,500
Henry ES	Exterior gas piping and replace broken supports	9,000
Howbert ES	Replace aluminum feeders as the insulation is dried and brittle	40,356
Howbert ES	Replace sub-panels	66,800
Howbert ES	Replace stage lighting	15,000
Howbert ES	Modify main entry to increase visibility from the main office	75,000
Jackson ES	Replace original MDP as parts are difficult to find	25,000
Jackson ES	Electrical Systems	40,000
Jackson ES	Replace stage lighting	25,000
Keller ES	Replace aluminum feeders as the insulation is dried and brittle	28,653
Keller ES	Exterior gas piping and replace broken supports	9,000
Martinez ES	Replace stage lighting	19,744
Madison ES	Replace hallway lights as parts are no longer available.	15,000
Midland ES	Replace aluminum feeders as the insulation is dried and brittle	20,753
Monroe ES	Replace hallway lights as parts are no longer available.	15,000
Queen Palmer ES	Replace stage lighting	19,835
Penrose ES	Exterior gas piping and replace broken supports	9,000
Penrose ES	Replace original MDP as parts are difficult to find.	96,250
Rogers ES	Replace aluminum feeders as the insulation is dried and brittle	18,397
Rogers ES	Replace original MDP as parts are difficult to find.	27,296
Rogers ES	Electrical Systems	20,000
Rogers ES	Replace the exterior lighting system	13,798
Rogers ES	Replace stage lighting	13,798
Rudy ES	Exterior gas piping and replace broken supports	9,000
Rudy ES	Replace original MDP as parts are difficult to find.	26,086
Rudy ES	Install additional parking lot lighting	21,738
Steele ES	Exterior gas piping and replace broken supports	9,000
Steele ES	Replace original MDP as parts are difficult to find.	26,250
Stratton ES	Replace branch wiring that still has cloth insulation.	53,414
Stratton ES	Replace sub-panels	80,342
Stratton ES	Install additional computer lab.	20,000
Stratton ES	Replace the exterior lighting system	31,782
Stratton ES	Stage Rigging	3,355
Taylor ES	Replace the exterior lighting system	7,500
Wilson ES	Exterior gas piping and replace broken supports	9,000
McAuliffe	Repair damage to exiting structure due to shifting soil.	145,886
Holmes MS	Replace aluminum feeders as the insulation is dried and brittle	20,000
Holmes MS	Stage Rigging	65,000
Mann MS	Sprinklers heads and fire protection Backflow Preventer (RPZ)	12,000
Mann MS	Replace carpet	101,925
North MS	Elevators	121,138
Russell MS	Replace carpet	239,560
Sabin MS	Exterior gas piping and replace broken supports	12,000
Sabin MS	Replace original MDP as parts are difficult to find.	46,250
West MS	Exterior gas piping and replace broken supports	9,000
West MS	Elevators	123,945
Galileo MS	Sprinklers heads and fire protection Backflow Preventer (RPZ)	72,000
Swigert MS	Upgrade horn & strobes in classrooms	343,605
Swigert MS	Exterior gas piping and replace broken supports	9,000
Swigert MS	Install electrical and data for additional computer lab.	20,000
Swigert MS	Replace stage lighting	54,800
Coronado HS	Sprinklers heads and fire protection Backflow Preventer (RPZ)	25,000
Coronado HS	Boilers: unit in its entirety including burner and controls	907,880
Coronado HS	Replace existing elevator	122,934
Doherty HS	Sprinklers heads and fire protection Backflow Preventer (RPZ)	24,000
Doherty HS	Rubber floor removal and replacement	2,080,870
Mitchell HS	Sprinklers heads and fire protection Backflow Preventer (RPZ)	12,000
Mitchell HS	Exterior gas piping and replace broken supports	9,000
Mitchell HS	Replace the exterior lighting system	125,000

Colorado Springs School District 11
CAPITAL RESERVE CAPITAL PROJECTS FUND
Detail Schedule
FY2019-20

	MLO Carryover Projects (Continued)		
Mitchell HS	Gym Roof	125,000	
Palmer HS	Sprinklers heads and fire protection Backflow Preventer (RPZ)	12,000	
Palmer HS	Replace existing elevator by library	188,453	
RJ Wasson	Sprinklers heads and fire protection Backflow Preventer (RPZ)	6,000	
RJ Wasson	Exterior gas piping and replace broken supports	9,000	
RJ Wasson	Domestic water pipe replacement	2,407,000	
RJ Wasson	Elevators	120,900	
Tesla	Improve parking lot lighting	30,000	
Tesla	Improve exterior building lighting	25,000	
District Wide	Playgrounds	295,000	
District Wide	Energy Savings Projects	54,523	
District Wide	Door Hardware	780,000	
District Wide	Pool Commissioning (Valves, Pumps, Seals, Gaskets)	100,000	
Academy ACL CS	Replace the exterior lighting system	20,000	
	Total MLO Carryover Projects		**10,609,863**
	Debt Service		
	Paying agent fees	3,000	
	COP 2009 principal	2,980,000	
	COP 2009 interest	183,600	
	COP 2016 principal	455,000	
	COP 2016 interest	65,728	
	Total Debt Service		**3,687,329**
	Capital Reserve Office		
	Professionals (procurement)	46,779	
	Professionals (facilities)	191,933	
	ESP salaries	30,494	
	Fringe benefits (Procurement)	15,152	
	Fringe benefits (Facilities)	64,459	
	Fringe benefits (ESP)	12,925	
	Mileage allowance - Professionals	4,200	
	Professional services	53,000	
	Planning efforts	5,000	
	Legal services	5,000	
	Printing	1,000	
	Mileage reimbursement	500	
	Supplies	2,000	
	Furniture and small equipment	10,000	
	Total Capital Reserve Office		**442,442**
	2017 MLO Capital Reserve Office		
	Professionals salaries	363,795	
	Clerical salaries	84,293	
	Crafts & Trades salaries	42,869	
	Professionals salaries - Procurement	99,284	
	Professionals benefits	123,708	
	Clerical benefits	35,374	
	Crafts & Trades benefits	9,543	
	Professionals benefits - Procurement	31,576	
	Legal services	1,000	
	Professional / Planning services	30,000	
	Copier repairs	2,000	
	Printing	2,500	
	Mileage reimbursement	8,400	
	Supplies	4,000	
	Furniture and small equipment	15,000	
	Software	10,000	
	Training / Travel	7,500	
	Total Capital Reserve Office		**870,842**
	Restricted for payment - 2009 refunding COPs and 2016 COPs	2,910,654	
	Assigned for future projects - 2017 MLO contingnecy	4,399,649	
	Assigned for future projects - capital reserve contingency	2,725,013	
	Committed emergency contingency	1,000,000	
	Total Committed and Assigned Fund Balance		**11,035,316**
	Total Capital Reserve		**$38,086,029**

Colorado Springs School District 11
CAPITAL RESERVE CAPITAL PROJECTS FUND
Schedule of Debt Service
FY2019-20
ANNUAL DEBT SERVICE REQUIREMENT

	Certificates of Participation Leases		ES Renovation Certificates of Participation (1)		Total Annual Debt Service Requirement	
	Principal	Interest	Principal	Interest	Principal	Interest
Year						
FY 2019-20	2,980,000	183,600	455,000	65,728	3,435,000	249,328
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
TOTALS	$ 6,080,000	$ 245,600	$ 3,875,000	$ 285,661	$ 9,955,000	$ 531,261

(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 FY19/20.

PROPRIETARY FUND TYPES

Proprietary funds focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. The District has one type of proprietary fund, - the internal service fund. Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and its component units or to other governmental units on a cost-reimbursement basis.

Internal Service Funds

Risk Related Activities Fund
Production Printing Fund

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies at the government and to other government units, on a cost reimbursement basis.

The District has two internal service funds.

Risk Related Activities Fund
This fund accounts for the District's risk associated with employee benefits, workers' compensation and other liabilities.

Production Printing Fund
This fund accounts for all financial activities associated with the District's printing services.

Colorado Springs School District 11
INTERNAL SERVICE FUNDS
Combining Schedule of Revenues, Expenditures, and Net Assets
FY2019-20

	Risk-Related Activity Fund	Production Printing Fund	Total Internal Service Funds
Operating Revenues			
Charges for Services	$ -	$ 2,462,380	$ 2,462,380
Employee Contributions	9,366,106	-	9,366,106
Employer Contributions	19,341,021	-	19,341,021
Total Operating Revenues	**28,707,127**	**2,462,380**	**31,169,507**
Operating Expenses			
Claims Payments	2,460,387	-	2,460,387
Premium, Claim Admin., IBNR	26,349,106	-	26,349,106
Administration	611,237	-	611,237
Production Printing	-	2,431,902	2,431,902
Total Operating Expenses	**29,420,730**	**2,431,902**	**31,852,632**
Net Operating Profit (Loss)	**(713,603)**	**30,478**	**(683,125)**
Non-Operating Revenues and (Expenses)			
Investment/Interest Income	56,000	-	56,000
Transfer in from Mill Levy Fund	7,448	49,522	56,970
Transfer (Out) to General Fund	-	(80,000)	(80,000)
Total Non-Operating Revenues and (Expenses)	**63,448**	**(30,478)**	**32,970**
Net Income (Loss)	**(650,155)**	**-**	**(650,155)**
Beginning Net Assets	9,814,131	857,416	10,671,547
Net Assets, End of Year	**$ 9,163,976**	**$ 857,416**	**$ 10,021,392**
Fund Appropriation			
Total Operating Revenues	$ 28,707,127	$ 2,462,380	31,169,507
Beginning Retained Earnings	9,814,131	857,416	10,671,547
Non Operating Revenues	63,448	(30,478)	32,970
Invested in Fixed Assets	-	(758,507)	(758,507)
Total Appropriation	**$ 38,584,706**	**$ 2,530,811**	**$ 41,115,517**

BUDGET ADMINISTRATOR: Kent Poe		FUND: Risk Related Activities
DIVISION HEAD:	Glenn Gustafson	DATE: June 12, 2019

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 FY2019-20. 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 FY2019-20 budget includes no premium increases for the medical, dental, vision, life, short-term disability, and long-term disability premiums. The reserves for each of the plans are also fully funded for FY2019-20. There are no changes to plan design for medical, dental or vision.

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 FY2019-20 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 2018. Actual IBNR for FY2019-20 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. The BEST trust currently has $2.1 million of excess CFR as a result of retirees transferring to the Public Employees Benefits Association, benefit plan changes, and stop-loss recoveries from prior years. These excess reserves will be used to help fund future claim trend increases to enable minimal plan design changes for FY2018-19.

The following chart indicates the employees in Fund 64. An adjustment was made to the actual professional FTE due to rounding.

POSITIONS	FY2016-17 AUTHORIZED	FY2017-18/ AUTHORIZED	FY2018-19 MID-YEAR	CHANGE	FY2019-20 ADOPTED
Administrative	0.70	0.70	0.70	0.00	0.70
Professional	1.60	1.30	1.30	0.00	1.30
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	4.00	4.00	0.00	4.00

Colorado Springs School District 11
RISK RELATED ACTIVITY FUND
Schedule of Revenues, Expenses, and Net Position
FY2019-20

	Actual			Budget		
	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Mid-Year	Change	2019-20 Adopted
Operating Revenues						
Employee Contributions	$ 7,621,904	$ 7,774,393	$ 7,892,731	$ 7,965,375	1,400,731	$ 9,366,106
Employer Contributions	18,290,833	18,790,464	19,396,866	20,246,765	(905,744)	19,341,021
COBRA Admin Fee	2,770	1,209	-	-	-	-
Total Operating Revenues	**25,915,507**	**26,566,066**	**27,289,597**	**28,212,140**	**494,987**	**28,707,127**
Operating Expenses						
Medical	21,787,239	24,366,935	25,150,110	25,736,761	(6,957)	25,729,804
Dental - PPO	1,553,251	1,637,128	1,848,040	1,881,232	79,171	1,960,403
Dental - EPO	310,917	339,954	354,714	310,609	4,000	314,609
Life Insurance	608,037	600,800	602,773	669,991	-	669,991
Life Insurance-Supplemental	122,787	145,070	159,731	177,000	-	177,000
Long-Term Disability	167,284	150,767	145,582	168,873	-	168,873
Short-Term Disability	73,372	87,705	88,871	97,756	-	97,756
Vision	250,749	226,050	227,514	305,258	(2,965)	302,293
Total Operating Expenses	**24,873,636**	**27,554,409**	**28,577,335**	**29,347,480**	**73,249**	**29,420,729**
Operating Profit (Loss)	**1,041,871**	**(988,343)**	**(1,287,738)**	**(1,135,340)**	**421,737**	**(713,603)**
Non-operating Revenues						
Investment Income	3,782	405,895	765,551	14,000	42,000	56,000
Operating transfer in from 2017 MLO Fund	-	-	6,586	7,448		7,448
Operating transfer from General Fund	-	1,000,000	-	-	-	-
Total Non-operating Revenues	**3,782**	**1,405,895**	**772,137**	**21,448**	**42,000**	**63,448**
Net Income (Loss)	**1,045,653**	**417,552**	**(515,601)**	**(1,113,892)**	**463,737**	**(650,155)**
Beginning Net Position*	**7,163,141**	**8,208,794**	**8,626,346**	**8,110,745**	**1,703,386**	**9,814,131**
Net Position, End of Year (Appropriated & Reserved)	**$ 8,208,794**	**$ 8,626,346**	**$ 8,110,745**	**$ 6,996,853**	**2,167,123**	**$ 9,163,976**

Fund Appropriation			
Operating Revenues	$ 28,212,140	$ 494,987	$ 28,707,127
Non-Operating Revenues	21,448	42,000	63,448
Beginning Net Position	8,110,745	1,703,386	9,814,131
Total Appropriation	**$ 36,344,333**	**$ 2,240,372**	**$ 38,584,705**

INTERNAL SERVICE FUND - RISK RELATED ACTIVITIES
Supplemental Schedule of Revenues & Expenses
FY2019-20 BUDGET

	28810 HEALTH	28820 DENTAL PPO	28830 BASIC LIFE	28831 LIFE SUPP	28840 LONG-TERMS DISABILITY	28841 SHORT-TERM DISABILITY	28850 VISION	28860 DENTAL EPO	EMPLOYEE BENEFITS TOTAL
BEGINNING NET POSITION									
Retained Earnings		506,000	-	-	-	-	67,467	101,200	674,667
Reserve (BEST)	9,139,464	-	-	-	-	-	-	-	9,139,464
Total Beginning Net Position	**9,139,464**	**506,000**	**-**		**-**		**67,467**	**101,200**	**9,814,131**
OPERATING REVENUES									
Premiums:									
Employee - Benefits	7,590,157	988,669	-	177,000	168,873	97,756	171,393	172,258	9,366,106
Employer - Benefits	17,570,498	867,677	669,991		-		107,210	125,644	19,341,021
Premium Subtotal	**25,160,655**	1,856,346	**669,991**	**177,000**	**168,873**	**97,756**	**278,603**	**297,902**	**28,707,127**
Earnings on Investments	56,000	-	-	-	-	-	-	-	56,000
Transfer In from 2017 MLO **Total**	7,448	-	-	-	-	-	-	-	7,448
Revenue	**25,224,103**	**1,856,346**	**669,991**	**177,000**	**168,873**	**97,756**	**278,603**	**297,902**	**28,770,575**
TOTAL REVENUE and BEGINNING NET POSITION	**34,363,567**	**2,362,347**	**669,991**	**177,000**	**168,873**	**97,756**	**346,069**	**399,102**	**38,584,705**
OPERATING EXPENSES									
Claims Payments	-	1,870,485	-	-	-	-	291,293	298,609	2,460,387
Claims Admin, Premiums, IBNR:	-	79,000	-	-	-	-	11,000	16,000	106,000
Premium Payments	25,129,486	-	669,991	177,000	168,873	97,756	-	-	26,243,106
Claims Administration Total	25,129,486	1,949,485	669,991	177,000	168,873	97,756	302,293	314,609	28,809,493
Fund Administration:									
Salaries	259,606	8,240	-	-	-	-	-	-	267,846
Employee Benefits	79,967	2,678	-	-	-	-	-	-	82,645
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
Administration Subtotal	600,318	10,918	-	-	-	-	-	-	611,237
Total Operating Expenses	**25,729,804**	**1,960,403**	**669,991**	**177,000**	**168,873**	**97,756**	**302,293**	**314,609**	**29,420,729**
RESERVES & LIABILITIES									
Claim Fluctuation Reserve & Prepaid Accrual	8,801,853	279,057	-	-	-	-	40,278	45,000	9,166,188
Net Position, End of Year	-	-	-	-	-	-	-	-	-
TOTAL APPROPRIATION	**$ 34,363,567**	**$ 2,362,347**	**$ 669,991**	**$ 177,000**	**$ 168,873**	**$ 97,756**	**$ 346,069**	**$ 399,102**	**$ 38,584,705**

BUDGET ADMINISTRATOR:	Joe W. Morin	FUND:	Production Printing
DIVISION HEAD:	Glenn Gustafson	DATE:	June 12, 2019

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, 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 5.9 percent is projected for 2019-2020, keeping the fund in sound financial condition, and a five-year equipment plan is maintained to further equipment and technological upgrades. Approximately 33 percent of the department's budget is utilized for salaries and benefits, the remaining 67 percent is reserved for daily operating capital to purchase consumables such as paper, toners, and supplies used to produce a value-added product. A 5.9 percent return-on-investment is a reflection of the fund's 27-year average net income contribution to retained earnings of $74,683. 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 27 years total nearly $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 2017-18 AUTHORIZED	FY 2018-19 AUTHORIZED	FY 2018-19 MID-YEAR	CHANGE	FY 2019-20 ADOPTED
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
FY2019-2020

	Actual			Budget		
	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Mid-Year	Change	2019-20 Adopted
Operating Revenues						
Printing	1,761,128	1,694,919	1,704,004	2,204,541	52,171	2,256,712
Mail	-	320,046	-	89,052	-	89,052
Pony	-	-	-	116,615	1	116,616
Total Operating Revenues	**1,761,128**	**2,014,965**	**1,704,004**	2,410,208	52,172	2,462,380
Operating Expenses:						
Printing						
Professional Salaries	47,560	46,627	48,725	157,323	(9,342)	147,981
Professional Benefits	21,113	21,265	22,153	67,649	(4,017)	63,632
Crafts & Trades Salaries	432,653	434,353	370,409	463,782	42,929	506,711
Temp Pay - Crafts & Trades	2,016	3,482	16,419	6,103	-	6,103
Overtime Pay - Crafts & Trades	3,390	-	-	5,000	-	5,000
Incentive Pay - Crafts & Trades	-	-	-	15,356	3,420	18,776
Crafts & Trades Benefits	170,954	165,105	161,795	187,399	18,349	205,748
Purchased Services	706,466	598,876	607,419	815,739	-	815,739
Insurance	2,074	1,998	2,980	4,407	(1,207)	3,200
Supplies & Materials	250,816	213,064	195,077	363,972	-	363,972
Non-Capital Equipment	437,203	797,712	-	28,008	-	28,008
Depreciation	49,630	66,184	61,381	60,576	833	61,409
Interest Expense	24,288	15,357	-	-	-	-
Utilities and Internal Costs	12,234	12,692	12,692	41,640	-	41,640
Contingency Reserve	-	-	-	112,252	50,729	162,981
Other	-	-	-	1,002	-	1,002
Subtotal Printing	**2,160,397**	**2,376,715**	**1,499,050**	2,330,208	101,694	2,431,902
Mailroom						
Crafts & Trades Salaries	-	45,871	45,872	-	-	-
Crafts & Trades Benefits	-	34,652	17,166	-	-	-
Subtotal Mailroom	**-**	**80,523**	**63,038**	-	-	-
Total Operating Expenses	**2,160,397**	**2,457,238**	**1,562,088**	**2,330,208**	**101,694**	**2,431,902**
Net Operating Profit (Loss)	**(399,269)**	**(442,273)**	**141,916**	**80,000**	**(49,522)**	**30,478**
Non-Operating Revenues (Expenses)						
Interest Income	1,111	2,605	1,448	-	-	-
Sale of capital assets	102,016	4,500	(2,834)	-	-	-
Transfers In from 2017 MLO	-	-	47,646	49,522	-	49,522
Transfers from (to) General Fund	-	400,000	(80,000)	(80,000)	-	(80,000)
Total Non-Operating Revenues (Expenses)	103,127	407,105	(33,740)	(30,478)	-	(30,478)
Net Income	**(296,142)**	**(35,168)**	**108,176**	**49,522**	**(49,522)**	**-**
Beginning Net Position	**1,080,550**	**784,408**	**749,240**	**857,416**	**-**	**857,416**
Net Position, End of Year	**784,408**	**749,240**	**857,416**	**906,938**	**(49,522)**	**857,416**

Fund Appropriation			
Total Operating Revenues	2,410,208	52,172	2,462,380
Total Non-Operating Revenues (Expenses)	(30,478)	-	(30,478)
Beginning Net Position	857,416	-	857,416
Invested in capital assets, net of related debt	(736,913)	(21,594)	(758,507)
Total Appropriation	**2,500,233**	**30,578**	**2,530,811**

Colorado Springs School District 11

PRODUCTION PRINTING FUND
Five-Year Capital Needs Projections
FY 2020 to 2024

FY	Description	Estimated Cost
19-20	1 – Envelope Press	$30,000
20-21	10 – Satellite Copy Center Digital Presses	$50,000
21-22	1 – Postage Meter	$20,000
22-23	1 – Engraving System	$50,000
23-24	10 – Computers/Servers and Related Peripherals	$20,000

FIDUCIARY FUND TYPES

Fiduciary fund types are used to account for assets held by the government in a trustee capacity.

Private-Purpose Trust Fund

This fund records activities related to 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.

BUDGET ADMINISTRATOR:	Laura Hronik	FUND: Private Purpose Trust
DIVISION HEAD	Glenn Gustafson	DATE: June 12, 2019

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
FY2019-20

	Actual			Budget		
	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Mid-Year	Change	2019-20 Adopted
Beginning Fund Balance	**$ 49,993**	**$ 50,108**	**$ 50,401**	**$ 70,313**	**$ 9,355**	**$ 79,668**
Revenues						
Interest	115	293	662	1,000	264	1,264
Donations	-	-	20,000	10,000	-	10,000
Total Revenues	**115**	**293**	**20,662**	**11,000**	**264**	**11,264**
Total Resources Available	**50,108**	**50,401**	**71,063**	**81,313**	**9,619**	**90,932**
Expenditures						
M Ahern (2190B)	-	-	750	1,695	(750)	945
Lew Reimer (2190L)	-	-	-	210	(70)	140
Perkins (2191A)	-	-	-	1,497	-	1,497
M Reed (2191B)	-	-	-	14,293	-	14,293
Holmes Media (2191C)	-	-	-	12,207	(148)	12,059
S Reitz (2191D)	-	-	-	6,865	-	6,865
Ron Robinson (2191E)	-	-	-	11,049	-	11,049
H Christensen (2191F)	-	-	-	2,389	-	2,389
S Karcher (2191G)	-	-	-	10,000	-	10,000
Dan Furstenau (2191H)	-	-	-	20,108	(1,089)	19,019
Other	-	-	-	1,000	-	12,676
Total Expenditures	**-**	**-**	**750**	**81,313**	**(2,057)**	**90,932**
Fund Balance, End of Year	**$ 50,108**	**$ 50,401**	**$ 70,313**	**$ -0-**	**$ 0**	**$ 0**
Total Appropriation				**$ 81,313**	**$ (2,057)**	**$ 90,932**

INFORMATIONAL SECTION

STAFFING

The following outlines the FY 19/20 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 to phase in 2018-19 through 2022-23) **MLO Total:** 6.0 FTE in 18-19. Additional 6.0 FTE in 19-20 for a total of 12.0 FTE.
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 per 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 LTT position is no longer school based. The new model will provide a centrally-based support technician team providing library technology support for all schools.
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 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 phase in 2018-19 through 2022-23 with a total of 6.0 phased in 2018-19, none for 19-20.
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
Library Tech. Technicians (LTT)	The LTT position is no longer school based. The new model will provide a centrally-based support technician team providing library technology support for all schools.
Campus Supervisors	16 hours per day per school = 2.0 FTE (1.0 FTE for West Middle School)
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 phase in 2018-19 through 2022-23 with a total of 3 FTE phased in for 2018-19. No counselors phased in for 2019-20. 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. Technician (LTT)	The LTT position is no longer school based. 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
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 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	14.0 FTE – Across Alternative Sites Career Pathways – 2.0 FTE Homebound 1.0 FTE Odyssey Early College and Career Options – 3.0 FTE
	The position of LTT is no longer school based. The new model will provide a centrally-based support technician team providing library technology support for all schools.
Campus Supervisors	6.0 FTE for Roy J. Wasson Academic Campus (Plus 1.0 FTE for lead campus supervisor)
Special Education	Assigned by the Special Education Department (see guidelines on last page)

School Custodians

Elementary Schools	Average cleaning/square foot = 17,850	
	1.0 FTE building manager	1.0 to 2.5 FTE building technicians
Middle Schools	Average cleaning/square foot = 21,154	
	1.0 FTE building manager	1.0 FTE assistant building manager
	1.0 to 3.5 FTE building technicians	
High Schools	Average cleaning per square foot = 24,300	
	1.0 FTE building manager	1.0 FTE night building manager
	1.0 FTE building mechanic	6.5 to 9.0 FTE building technicians

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 rubric on the following page 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 2019-20 Budget

Program Number	FUND GENERAL FUND	FY18 Adopted and Board Approved Staffing Levels					FY19 Adopted and Board Approved Staffing Levels				
		Teacher	**Admin**	**Prof**	**ESP**	**Total**	**Teacher**	**Admin**	**Prof**	**ESP**	**Total**
00100	Elementary	614.40	0.00	0.00	60.50	674.90	608.45			59.63	668.08
00200	Middle School	272.60	0.00	0.00	5.88	278.48	279.00			5.88	284.88
00300	High School	311.10	0.00	0.00	5.88	316.98	306.70			5.88	312.58
009AV	AVID Program	4.00	0.00	0.00	0.00	4.00	5.00				5.00
	Total All Schools	1,202.10	0.00	0.00	72.26	1,274.36	1,199.15	0.00	0.00	71.39	1,270.54
00400	BV Montessori Tuition Presch	1.70			2.62	4.32	1.10			2.62	3.72
00700	Gifted & Talented	41.75				41.75	41.00				41.00
00900	Differentiated Staffing	10.85			1.88	12.73	16.75			4.88	21.63
009AC	Achieve Online School	13.50			1.00	14.50	13.50			1.00	14.50
009AL	Alternative Programs	37.80				37.80	38.20				38.20
009DS	Digital High School	5.00				5.00	5.00				5.00
009EC	Early College High School	11.50				11.50	11.00				11.00
009ES	ELL/Global Education Studies	53.35			19.50	72.85	54.35			19.50	73.85
009EX	Expelled Student Program	2.00				2.00	2.00				2.00
05110	Teaching and Learning Coaches	33.70				33.70	33.70				33.70
08910	Junior ROTC	7.00				7.00	7.00				7.00
17000	Special Education	115.33			238.30	353.63	122.33			238.30	360.63
17710	Speech Pathology	25.41			1.76	27.17	30.40			1.77	32.17
17910	Special Education - Early Childhood	6.00			19.51	25.51	7.00			21.06	28.06
17990	Special Education - Transition	3.00			3.00	6.00	3.00			3.00	6.00
	Total General Education	1,569.99	0.00	0.00	359.83	1,929.82	1,585.48	0.00	0.00	363.52	1,949.00
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	22.30				22.30
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	1.00	2.00
21180	Dropout Prevention Services	7.00				7.00	7.00				7.00
21190	Community Liaisons				14.28	14.28				13.88	13.88
21220	Counseling Services	53.50	1.00	10.00	1.00	65.50	73.10	1.00	10.00		84.10
21260	Pupil Scheduling Services	3.00				3.00	3.00				3.00
21340	Nursing Services	12.35				12.35	13.60				13.60
21390	Medicaid Grant			1.00	3.00	4.00			1.00	3.00	4.00
21400	Psychological Services	13.15				13.15	17.40				17.40
21500	Audiologists	2.00				2.00	2.00				2.00
21600	OT and PT Services	6.60				6.60	8.00				8.00
21700	Behavior Services	4.00				4.00	4.00				4.00
	Total Support Svcs - Students	123.90	2.00	14.00	22.28	162.18	150.40	2.00	14.00	20.88	187.28
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	1.00	5.65	2.20	9.85
2212Y	Science Kit Refurbishment				2.00	2.00				2.00	2.00
22130	Inst. Staff Training Services	2.00		1.00	2.00	5.00	3.00		1.00	2.00	6.00
22140	Educational Data Support Svcs		1.00	5.00	3.00	9.00		1.00	5.00	3.00	9.00
22190	Achieve Team	2.00		1.60	0.50	4.10	2.00		2.00	0.50	4.50
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	48.50			41.38	89.88	48.00			40.50	88.50
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		1.00	2.00		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	ELL 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	0.00			1.00	1.00				1.00	1.00
22410	International Baccalaureate	3.00				3.00	3.50				3.50
	Total Support Svcs - Inst. Staff	57.50	12.00	34.20	68.68	172.38	58.50	12.00	34.60	69.80	174.90
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		1.00		1.00	2.00
23220	Community Relations Services					0.00					0.00
23240	Special Programs					0.00					0.00
23910	Charter School Administration			1.00		1.00			1.54		1.54
	Total General Administration	0.25	1.00	1.00	4.00	6.25	0.25	1.00	1.54	4.00	6.79
24110	Office of the Principal		86.00		192.16	278.16		87.00		191.56	278.56
24130	Business Mgmt High Schools		2.00		5.50	7.50		2.00		6.00	8.00
	Total School Administration	0.00	88.00	0.00	197.66	285.66	0.00	89.00	0.00	197.56	286.56
25010	Business Services		1.00		0.50	1.50		1.00		1.50	2.50
25130	Budget		1.00	1.00	0.50	2.50		1.00	1.00	0.50	2.50
25160	Fiscal Services		1.00	4.50	9.00	14.50		1.00	4.50	9.00	14.50
25200	Procurement		1.00	4.87	1.00	6.87		1.00	5.00	1.00	7.00
25300	Warehouse				5.00	5.00				5.00	5.00
	Total Business Services	0.00	4.00	10.37	16.00	30.37	0.00	4.00	10.50	17.00	31.50

FY20 Requested Changes					FY20 Adopted Staffing Levels					PROGRAM
Teacher	**Admin**	**Prof**	**ESP**	**Total**	**Teacher**	**Admin**	**Prof**	**ESP**	**Total**	
(44.55)			(5.75)	(50.30)	563.90			53.88	617.78	00100
(15.90)			1.00	(14.90)	263.10			6.88	269.98	00200
(24.70)			0.12	(24.58)	282.00			6.00	288.00	00300
(3.00)				(3.00)	2.00				2.00	009AV
(88.15)			(4.63)	(92.78)	1,111.00	0.00	0.00	66.76	1,177.76	*Total All Schools*
(0.50)				(0.50)	0.60			2.62	3.22	00400
0.60				0.60	41.60				41.60	00700
13.95			(4.88)	9.07	30.70				30.70	00900
				0.00	13.50			1.00	14.50	009AC
(3.20)				(3.20)	35.00				35.00	009AL
0.50				0.50	5.50				5.50	009DS
				0.00	11.00				11.00	009EC
(8.35)			0.13	(8.23)	46.00			19.63	65.63	009ES
1.00				1.00	3.00				3.00	009EX
(1.70)				(1.70)	32.00				32.00	05110
				0.00	7.00				7.00	08910
4.87			(4.00)	0.87	127.20			234.30	361.50	17000
1.84			(0.89)	0.95	32.24			0.88	33.12	17710
3.00			5.67	8.67	10.00			26.73	36.73	17910
				0.00	3.00			3.00	6.00	17990
(76.14)	0.00	0.00	(8.61)	(84.75)	1,509.34	0.00	0.00	354.92	1,864.26	*Total General Education*
				0.00		1.00	1.00	2.00	4.00	21110
4.30				4.30	26.60				26.60	21130
				0.00			1.00	1.00	2.00	21140
			1.00	1.00			1.00	2.00	3.00	21150
(2.00)				(2.00)	5.00				5.00	21180
			(4.00)	(4.00)				9.88	9.88	21190
13.30	(1.00)	(8.00)	1.00	5.30	86.40	0.00	2.00	1.00	89.40	21220
				0.00	3.00				3.00	21260
2.50				2.50	16.10				16.10	21340
				0.00			1.00	3.00	4.00	21390
1.00				1.00	18.40				18.40	21400
				0.00	2.00				2.00	21500
				0.00	8.00				8.00	21600
				0.00	4.00				4.00	21700
19.10	(1.00)	(8.00)	(2.00)	8.10	169.50	1.00	6.00	18.88	195.38	*Total Support Svcs - Students*
				0.00		4.00		2.00	6.00	22110
	1.00	0.50		1.50	1.00	2.00	6.15	2.20	11.35	22120
			1.00	1.00				3.00	3.00	2212Y
				0.00	3.00		1.00	2.00	6.00	22130
		(1.00)		(1.00)		1.00	4.00	3.00	8.00	22140
3.00			(0.50)	2.50	5.00		2.00		7.00	22190
				0.00	1.00		3.00	5.00	9.00	22210
			(12.60)	(12.60)	48.00			27.90	75.90	22220
				0.00			5.00	1.00	6.00	22240
				0.00		1.00	5.95	3.60	10.55	22310
				0.00			1.00	1.00	2.00	22320
				0.00		1.00		3.00	4.00	22330
				0.00		4.00	4.00	1.00	9.00	22340
				0.00			1.00	1.00	2.00	22350
				0.00			1.00	1.00	2.00	22370
				0.00				1.00	1.00	22380
2.00				2.00	5.50				5.50	22410
5.00	1.00	(0.50)	(12.10)	(6.60)	63.50	13.00	34.10	57.70	168.30	*Total Support Svcs - Instr. Staff*
				0.00				1.00	1.00	23120
				0.00	0.25				0.25	23180
				0.00				2.00	2.00	23181
	1.00			1.00		2.00		1.00	3.00	23210
				0.00					0.00	23220
				0.00					0.00	23240
				0.00			1.54		1.54	23910
0.00	1.00	0.00	0.00	1.00	0.25	2.00	1.54	4.00	7.79	*Total General Administration*
	(4.00)		(6.00)	(10.00)		83.00		185.56	268.56	24110
			0.50	0.50		2.00		6.50	8.50	24130
0.00	(4.00)	0.00	(5.50)	(9.50)	0.00	85.00	0.00	192.06	277.06	*Total School Administration*
			(0.50)	(0.50)		1.00		1.00	2.00	25010
	(1.00)	1.00	0.50	0.50		0.00	2.00	1.00	3.00	25130
		(1.00)		(1.00)		1.00	3.50	9.00	13.50	25160
				0.00		1.00	5.00	1.00	7.00	25200
				0.00				5.00	5.00	25300
0.00	(1.00)	0.00	0.00	(1.00)	0.00	3.00	10.50	17.00	30.50	*Total Business Services*

Authorized Staffing (All Funds) for the Adopted FY 2019-20 Budget

Program Number	FUND		FY18 Adopted and Board Approved Staffing Levels					FY19 Adopted and Board Approved Staffing Levels				
	GENERAL FUND		**Teacher**	**Admin**	**Prof**	**ESP**	**Total**	**Teacher**	**Admin**	**Prof**	**ESP**	**Total**
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				214.00	214.00
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			14.00	4.00	18.00
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			3.00	58.50	61.50
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				100.90	100.90
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
	Total Operations and Maintenance		0.00	3.00	20.50	472.90	496.40	0.00	3.00	20.50	472.90	496.40
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	4.00	12.00	18.00		2.00	5.00	12.00	19.00
28341	Non-Inst Staff Training					2.00	2.00				2.00	2.00
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	1.00	12.00
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
	Total Support Svcs - Central		0.00	7.00	27.00	25.00	59.00	0.00	7.00	28.00	25.00	60.00
29100	Volunteer Services				2.00	1.50	3.50			2.00	1.50	3.50
	Total Other Support Svcs		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				7.50	7.50
33500	Facility Rental				2.00	1.00	3.00			2.00	1.00	3.00
34100	Adult Basic Education						0.00	1.15				1.15
	Total Non-Instructional Svcs		0.00	0.00	2.00	8.50	10.50	1.15	0.00	2.00	8.50	11.65
	GENERAL FUND TOTAL		**1,751.64**	**117.00**	**111.07**	**1,176.35**	**3,156.06**	**1,795.78**	**118.00**	**113.14**	**1,180.66**	**3,207.58**
Fund 18	Risk Related Activities Fund			0.30	4.60	1.00	5.90	0.00	0.30	4.40	1.00	5.70
00400	Colorado Preschool		17.00			19.44	36.44	19.00	0.00	0.00	21.06	40.06
22380	Preschool Supervision		3.00		1.00	1.81	5.81	3.00	0.00	1.00	1.81	5.81
	Total Colorado Preschool Fund		20.00	0.00	1.00	21.25	42.25	22.00	0.00	1.00	22.87	45.87
	GENERAL FD WITH RISK & PRESCHOOL		**1,771.64**	**117.30**	**116.67**	**1,198.60**	**3,204.21**	**1,817.78**	**118.30**	**118.54**	**1,204.53**	**3,259.15**
	SPECIAL REVENUE FUNDS											
Fund 21	Food Service Fund	a		1.00	4.00	206.17	211.17		1.00	3.15	205.54	209.69
Fund 22	Desig. Purpose Grants Fund		148.53	2.85	4.55	46.83	202.76	125.48	2.00	5.40	40.17	173.05
	SPECIAL REVENUE FUNDS TOTAL		**148.53**	**3.85**	**8.55**	**253.00**	**413.93**	**125.48**	**3.00**	**8.55**	**245.71**	**382.74**
	CAPITAL PROJECTS FUNDS											
Fund 41	Building Fund							0.00	0.00	0.00	0.00	
Fund 43	Capital Reserve Fund				10.00	2.50	12.50	0.00	0.00	10.00	2.50	12.50
	CAPITAL PROJECTS FUNDS TOTAL		**0.00**	**0.00**	**10.00**	**2.50**	**12.50**	**0.00**	**0.00**	**10.00**	**2.50**	**12.50**
	INTERNAL SERVICES FUNDS											
Fund 64	Employee Benefits/Insurance			0.70	1.50	2.00	4.20		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
	INTERNAL SERVICES FUNDS TOTAL		**0.00**	**0.70**	**2.50**	**20.00**	**23.20**	**0.00**	**0.70**	**2.60**	**20.00**	**23.30**
	ALL FUNDS TOTAL		**1,920.17**	**121.85**	**137.72**	**1,474.10**	**3,653.84**	**1,943.26**	**122.00**	**139.69**	**1,472.74**	**3,677.69**

a. Classed as Fund 51 prior to FY14/15.

FY20 Requested Changes					FY20 Adopted Staffing Levels					PROGRAM
Teacher	**Admin**	**Prof**	**ESP**	**Total**	**Teacher**	**Admin**	**Prof**	**ESP**	**Total**	
				0.00		2.00	1.50	5.50	9.00	26100
			(7.00)	(7.00)				207.00	207.00	26210
				0.00				50.00	50.00	26230
				0.00				1.00	1.00	26250
				0.00				21.00	21.00	26300
				0.00			14.00	4.00	18.00	26400
				0.00			0.10	1.00	1.10	26500
		1.00	0.50	1.50			4.00	59.00	63.00	26600
				0.00		1.00	1.00	9.00	11.00	27100
			(1.00)	(1.00)				99.90	99.90	27200
				0.00			0.90	6.00	6.90	27400
				0.00				2.00	2.00	27500
0.00	0.00	1.00	(7.50)	(6.50)	0.00	3.00	21.50	465.40	489.90	*Total Operations and Maintenance*
				0.00		2.00	1.00	2.00	5.00	28010
				0.00			2.00	3.00	5.00	28130
				0.00		1.00	1.00	3.00	5.00	28230
			(0.50)	(0.50)		2.00	5.00	11.50	18.50	28300
			1.00	1.00				3.00	3.00	28341
				0.00			1.00	1.00	2.00	28380
				0.00		1.00	10.00	1.00	12.00	28400
				0.00		1.00	7.00		8.00	28440
				0.00			1.00	1.00	2.00	28450
0.00	0.00	0.00	0.50	0.50	0.00	7.00	28.00	25.50	60.50	*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*
			(1.25)	(1.25)				6.25	6.25	33100
				0.00			2.00	1.00	3.00	33500
0.60				0.60	1.75				1.75	34100
0.60	0.00	0.00	(1.25)	(0.65)	1.75	0.00	2.00	7.25	11.00	*Total Non-Instructional Svcs*
(51.44)	**(4.00)**	**(7.50)**	**(36.46)**	**(99.40)**	**1,744.34**	**114.00**	**105.64**	**1,144.20**	**3,108.18**	**GENERAL FUND TOTAL**
				0.00	0.00	0.30	4.40	1.00	5.70	Risk Related Activities Fund
4.00			5.67	9.67	23.00	0.00	0.00	26.73	49.73	00400
1.00				1.00	4.00	0.00	1.00	1.81	6.81	22380
5.00	0.00	0.00	5.67	10.67	27.00	0.00	1.00	28.54	56.54	*Total Colorado Preschool Fund*
(46.44)	**(4.00)**	**(7.50)**	**(30.79)**	**(88.73)**	**1,771.34**	**114.30**	**111.04**	**1,173.74**	**3,170.42**	**GENERAL FUND RISK/PRESCHOOL**
										SPECIAL REVENUE FUNDS
						1.00	3.15	205.54	209.69	Food Service Fund
7.68	(2.00)	(2.85)	7.21	10.04	133.16	0.00	2.55	47.38	183.09	Desig. Purpose Grants Fund
7.68	**(2.00)**	**(2.85)**	**7.21**	**10.04**	**133.16**	**1.00**	**5.70**	**252.92**	**392.78**	**SPECIAL REV FUNDS TOTAL**
										CAPITAL PROJECTS FUNDS
					0.00	0.00	0.00	0.00	0.00	Building Fund
	1.00	(2.00)	1.00	0.00	0.00	1.00	8.00	3.50	12.50	Capital Reserve Fund
0.00	**1.00**	**(2.00)**	**1.00**	**0.00**	**0.00**	**1.00**	**8.00**	**3.50**	**12.50**	**CAPITAL PROJECTS FUNDS TOTAL**
										INTERNAL SERVICES FUND
						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**
(38.76)	**(5.00)**	**(12.35)**	**(22.58)**	**(78.69)**	**1,904.50**	**117.00**	**127.34**	**1,450.16**	**3,599.00**	**ALL FUNDS TOTAL**

STAFF CHANGES FOR ALL FUNDS FOR FY 2019-2020 ADOPTED BUDGET

Position	Funding Source	Employee Group	FTE
General Fund (Fund 10)			
Program 00100-00300 Instruction			
Adjustment to allocation letters - elementary schools	General Fund	Teachers	(44.55)
Adjustment per allocation letters - elementary schools	General Fund	ESP	(5.75)
Adjustments per allocation letters - middle schools	General Fund	Teachers	(15.90)
Adjustments per allocation letters - middle schools	General Fund	ESP	1.00
Adjustments per allocation letters - high schools	General Fund	Teachers	(24.70)
Adjustments per allocation letters - middle schools	General Fund	ESP	0.12
Program 00400 Montessori Tuition Preschool			
Adjustment per allocation letters	General Fund	Teachers	(0.50)
Program 00700 Gifted and Talented			
Adjustment per allocation letters	General Fund	Teachers	0.60
Program 00900 Other General Education			
FTE held for strategic placement of teachers; unassigned	General Fund	Teachers	13.95
FTE held for strategic placement of teachers; unassigned	General Fund	ESP	(4.88)
Program 009AL Alternative Program			
Adjustment per allocation letters	General Fund	Teachers	(3.20)
Program 009AV AVID			
Adjustment per allocation letters	General Fund	Teachers	(3.00)
Program 009DS Digital High School			
Adjustment per allocation letters	General Fund	Teachers	0.50
Program 009ES ELL/Global Education Studies			
Adjustment per allocation letters	General Fund	Teachers	(8.35)
Adjustment per allocation letters	General Fund	ESP	0.13
Program 009EX Expelled Student Program			
Adjustment to FTE BMF	General Fund	Teachers	1.00
Program 05110 Teacher Learning Coaches			
Adjustment per allocation letters	General Fund	Teachers	(1.70)
Program 17000 Special Education Teachers			
Adjustment to special education allocations	General Fund	Teachers	4.87
Adjustment to special education allocations	General Fund	ESP	(4.00)
Program 17710 Speech Pathology			
Adjustment to special education allocations	General Fund	Teachers	1.84
Adjustment to special education allocations	General Fund	ESP	(0.89)
Program 17910 Special Education - Early Childhood			
Adjustment to special education allocations	General Fund	Teachers	3.00
Adjustment to special education allocations		ESP	5.67
Program 21130 Social Work Services			
Adjustment to special education allocations	General Fund	Teachers	4.30
Program 21150 Archives & Records			
Adjustment per allocation letters	General Fund	ESP	1.00
Program 21180 Dropout Prevention Services			
Adjustment per allocation letters	General Fund	Teachers	(2.00)
Program 21190 Community Liaisons			
Adjustment per allocation letters	General Fund	ESP	(4.00)
Program 21220 Counseling			
Adjustment to correct salary plan classification	General Fund	Prof	(1.00)
Adjustment per allocation letters- non-special education positions	General Fund	Prof	(8.00)
Adjustment per allocation letters- non-special education positions	General Fund	Teachers	13.30
Adjustment per allocation letters - non-special education positions	General Fund	ESP	1.00
Program 21340 Nursing Services			
Adjustment to special education allocations	General Fund	Teachers	2.50
Program 21400 Psychology Services			
Adjustment to special education allocations	General Fund	Teachers	1.00
Program 22120 Curriculum Alignment			
Adjustment for FTE BMF	General Fund	Prof	1.00
Adjustment for FTE BMF	General Fund	Prof	0.50
Program 2212Y Science Kit Refurbishment			
Adjustment for FTE BMF	General Fund	ESP	1.00
Program 22140 Educational Data Support Services			
Adjustment for FY20 Budget	General Fund	Prof	(1.00)
Program 22190 Achieve Team			
Adjustment per FTE BMF	General Fund	Teachers	3.00
Adjustment for FY20 Budget	General Fund	ESP	(0.50)
Program 22220 School Library Services			
Adjustment per allocation letters & movement to centralized staff	General Fund	ESP	(11.60)
Adjustment to correct program	General Fund	ESP	(1.00)
Program 22410 International Baccalaureate			
Adjustment per allocation letters	General Fund	Teachers	2.00
Program 23210 Office of the Superintendent			
Adjustment per allocation letters	General Fund	Prof	1.00
Program 24110 Building Administration			
Adjustment per allocation letters	General Fund	Prof	(4.00)
Adjustment per allocation letters	General Fund	ESP	(6.00)
Program 24130 School Business Management			
Adjustment per allocation letters	General Fund	ESP	0.50
Program 25010 Business Services			
Adjustment for FY20 Budget	General Fund	ESP	(0.50)
Program 25130 Budget			
Adjustment for FY20 Budget	General Fund	Prof	(1.00)

STAFF CHANGES FOR ALL FUNDS FOR FY 2019-2020 ADOPTED BUDGET

	Position	Funding Source	Employee Group	FTE
	Adjustment for FY20 Budget	General Fund	Prof	1.00
	Adjustment for FY20 Budget	General Fund	ESP	0.50
Program 25160 Fiscal Services				
	Adjustment for FY20 Budget	General Fund	Prof	(1.00)
Program 26210 M & O Operations				
	Adjustment per allocation letters	General Fund	ESP	(2.00)
	Adjustment for FY20 Budget	General Fund	ESP	(5.00)
Program 26600 Security Services				
	Adjustment per allocation letters	General Fund	Prof	1.00
			ESP	0.50
Program 27200 Vehicle Operation Services				
	Adjustment for FY20 Budget	General Fund	ESP	(1.00)
Program 28300 Human Resource Services				
	Adjustment for FY20 Budget	General Fund	ESP	(0.50)
Program 28341 Non-Instructional Staff Training				
	Adjustment to correct program	General Fund	ESP	1.00
Program 33100 Tesla Infant/Toddler				
	Adjustment per allocation letters	General Fund	ESP	(1.25)
Program 34100 Adult Basic Education				
	Adjustment per allocation letters	General Fund	Teachers	0.60
	Subtotal Net Staffing Changes General Fund			(99.40)
	Teachers			(51.44)
	Prof			(11.50)
	ESP			(36.46)
Risk Related Activities Fund (Fund 18)				
	Subtotal Net Staffing Changes Colorado Preschool Fund			0.00
	FTE adjustments provided by Early Childhood Office	Colo Presch	Teacher	5.00
Colorado Preschool Fund (Fund 19)	FTE adjustments provided by Early Childhood Office	Colo Presch	ESP	5.67
	Subtotal Net Staffing Changes Colorado Preschool Fund			10.67
	FTE adjustments provided by Food Services Office	Food Svcs	Prof	0.00
Food Services Fund (Fund 21)	FTE adjustments provided by Food Services Office	Food Svcs	ESP	0.00
	Subtotal Net Staffing Changes Food Services Fund			0.00
	FTE adjustments provided by Grants Office	DPGF	Teachers	7.68
Designated Purpose Grants Fund (Fund 22)	FTE adjustments provided by Grants Office	DPGF	Prof	(2.00)
	FTE adjustments provided by Grants Office	DPGF	Prof	(2.85)
	FTE adjustments provided by Grants Office	DPGF	ESP	7.21
	Subtotal Net Staffing Changes Designated Purpose Grants Fund			10.04
		Cap Res	Prof	(2.00)
Capital Reserve Fund (Fund 43)		Cap Res	Prof	1.00
		Cap Res	ESP	1.00
	Subtotal Net Staffing Changes Capital Reserve Fund			0.00
Employee Benefits/Insurance Fund (Fund 64)				
	Subtotal Net Staffing Changes Employee Benefits/Insurance Fund			0.00
Production Printing Fund (Fund 68)				
	Subtotal Net Staffing Changes Production Printing Fund			0.00
	Total Staffing Change			(78.69)

REQUESTED CHANGES TO AUTHORIZED STAFFING LEVELS

Requested in the Adopted FY 19/20 Budget

General Fund

Adjustment per allocation letters	(86.50)	Adjustment per allocation letters	(4.00)
Adjustment for differentiated staffing	13.95	Adjustment for FTE BMF	1.00
Adjustment per allocation letters - special education positions	17.51	Adjustment for FTE BMF	1.00
Adjustment for FTE BMF	3.00	Adjustment for FTE FY19-20 Budget	(1.00)
Adjustment for FTE FY19-20 Budget	0.60	Adjustment for FTE FY19-20 Budget	(1.00)
Total Teaching Staff	**(51.44)**	**Total Administrators. . . . . .**	**(4.00)**
Adjustment for FTE FY19-20 Budget	1.00	Adjustment per allocation letters	(28.36)
Adjustment for FTE FY19-20 Budget	(9.00)	Adjustment for differentiated staffing	(4.88)
Adjustment FTE BMF	0.50	Adjustment per allocation letters - special education positions	0.78
Adjustment for FTE FY19-20 Budget	(1.00)	Adjustment FTE BMF	1.00
Adjustment FTE BMF	1.00	Adjustment FTE BMF	1.00
Adjustment for FTE FY19-20 Budget	(1.00)	Adjustment for FTE FY19-20 Budget	(0.50)
Adjustment for FTE FY19-20 Budget	1.00	Adjustment for FTE FY19-20 Budget	(0.50)
		Adjustment for FTE FY19-20 Budget	0.50
		Adjustment for FTE FY19-20 Budget	(5.00)
		Adjustment for FTE FY19-20 Budget	(1.00)
		Adjustment for FTE FY19-20 Budget	(0.50)
		Adjustment for FTE FY19-20 Budget	1.00
Total Non-Teaching Professional Staff	**(7.50)**	**Total ESP Staff . . . . . .**	**(36.46)**

Risk Related Activities/Colorado Preschool Funds

Colorado Preschool Fund	5.00		
Total Teaching Staff	**5.00**	**Total Administrators. . . . . .**	**0.00**
Risk Related Activities	0.00	Colorado Preschool Fund	5.67
Total Non-Teaching Professional Staff	**0.00**	**Total ESP Staff . . . . . .**	**5.67**

Special Revenue Funds

Designated Purpose Grants Fund	7.68	Designated Purpose Grants Fund	(2.00)
Total Teaching Staff	**7.68**	**Total Administrators. . . . . .**	**(2.00)**
Food Service Fund	0.00	Food Service Fund	0.00
Designated Purpose Grants Fund	(2.85)	Designated Purpose Grants Fund	7.21
Total Non-Teaching Professional Staff	**(2.85)**	**Total ESP Staff . . . . . .**	**7.21**

Capital Projects Fund

		Capital Reserves Fund	1.00
		Total Administrators.	**1.00**
Capital Reserves Fund	(2.00)	Capital Reserves Fund	1.00
Total Non-Teaching Professional Staff	**(2.00)**	**Total ESP Staff . . . . . .**	**1.00**

Teacher Staffing Based on January 2019 Student Projections
FY 19/20
Elementary 25:1; Middle School at 30; High School at 33.5
(Totals do not include alternative or charter schools)

Elementary School	Employee FTE
Adams	21.400
Audubon	17.400
Bristol	11.900
BV Montessori	12.900
Carver	13.950
Chipeta	21.400
Columbia	15.900
Edison	15.400
Freedom	20.450
Fremont	20.450
Grant	21.400
Henry	14.900
Howbert	12.900
Jackson	17.400
Keller	20.450
King	17.450
Madison	15.900
Martinez	20.500
McAuliffe	24.400
Midland	11.000
Monroe	20.400
Penrose	17.400
Queen Palmer	11.900
Rogers	18.400
Rudy	14.900
Scott	28.500
Steele	14.900
Stratton	14.500
Taylor	10.900
Trailblazer	14.900
Twain	18.400
West Elem	13.900
Wilson	17.450
June Mods	
Total Elementary Schools	563.900

Middle School	
Galileo	23.900
Holmes	31.000
Jenkins	44.000
Mann	21.600
North	34.600
Russell	31.000
Sabin	35.000
Swigert	28.000
West	14.000
June mods	
Total Middle Schools	263.100

High School	
Coronado	61.300
Doherty	88.700
Mitchell	59.900
Palmer	73.100
June adjustment	
Subtotal High Schools	283.000
Grand Total	1,110.000
ROTC staff	7.000
Grand Total	1,117.000

Alternative Schools	
RJWAC	5.000
Achieve On-line	13.500
Bijou	8.000
Career Pathways	7.000
Digital	5.500
Odyssey ECCO	12.000
Spgs Comm Night Sch	0.000
Tesla	15.000
Alternative Sch Total	66.000

Teacher Staffing Based on January 2019 Student Projections
FY 19/20
Elementary 25:1; Middle School at 30; High School at 33.5
(Totals do not include alternative or charter schools)

Program Breakdown:	00100	459.400
	00200	212.100
	00300-15000	438.500
		1,110.000
	08910	7.000
		1,117.000
high schools		283.000
elem band/orchestra		14.600
elem art/pe/music		90.900
middle sch art/pe/music		51.000
		439.500
00100		451.100
00100 elem special		8.300
02000 elem		29.400
08300 elem		32.500
12000 elem		42.600
		563.900
00200		212.100
02000 ms		12.000
08300 ms		18.000
12000 ms		21.000
		263.100
00300		44.000
009AV		1.000
02000 hs		10.000
03000		4.500
05000		43.500
06000		19.000
08300 hs		18.000
09000		4.000
10000		5.000
11000		43.000
12000 hs		10.000
13000		43.000
15000		38.000
		283.000
00100		459.400
00200		212.100
00300		44.000
009AV		1.000
02000		51.400
03000		4.500
05000		43.500
06000		19.000
08300		68.500
09000		4.000
10000		5.000
11000		43.000
12000		73.600
13000		43.000
15000		38.000
		1,110.000
08910 JROTC		7.000
		1,117.000

Teacher Staffing Allocations
FY19/20 Allocation Letters / Budgeted Staffing

Sch ID	School Name	Proj Total K-12	Proj Ct Kdgrtn	Proj Ct 1-12	00100 Kdgrtn	00100 - 15000	Other Specials 00100 - 15000	IBRs 00100 - 15000	Art 02000	PE 08300	Music 12000	Band / Orch 12000	Title I MLO xfered FTE							Sup Alloc	June Mods	Total	Notes:
101	Adams	424.00	75.00	349.00	4.00	14.00			1.00	1.00	1.00	0.40										21.40	
102	Audubon	327.00	53.00	274.00	1.00	13.00			1.00	1.00	1.00	0.40										17.40	
104	Bristol	209.00	35.00	174.00	1.00	7.00	1.00		0.70	1.00	1.00	0.20										11.90	Other Specials - Suzuki music teacher
105	B V Montessori	178.00	34.00	144.00	2.00	5.50	1.00	2.00	0.90	0.50	0.60	0.40										12.90	FY04 IBR - 2.0 Montessori; Other Specials Interventionist .50, Montessori Coordinator TOSA .50
106	Carver	283.00	50.00	233.00	2.00	9.00			0.50	1.00	1.00	0.45										13.95	
109	Chipeta	431.00	71.00	360.00	3.00	15.00			1.00	1.00	1.00	0.40										21.40	
107	Columbia	253.00	43.00	210.00	1.00	11.00	1.00		1.00	1.00	0.50	0.40										15.90	Other Specials - 1.0 Interventionist
108	Edison	301.00	58.00	243.00	2.00	10.00			1.00	1.00	1.00	0.40										15.40	
143	Freedom	417.00	72.00	345.00	3.00	14.00	0.00		1.00	1.00	1.00	0.45										20.45	
110	Fremont	383.00	69.00	314.00	2.00	15.00			1.00	1.00	1.00	0.45										20.45	
111	Grant	455.00	78.00	377.00	3.00	15.00			1.00	1.00	1.00	0.40										21.40	
112	Henry	279.00	45.00	234.00	2.00	10.00			1.00	1.00	0.50	0.40										14.90	
113	Howbert	238.00	40.00	198.00	2.00	8.00			1.00	1.00	0.50	0.40										12.90	
116	Jackson	332.00	58.00	274.00	3.00	11.00			1.00	1.00	1.00	0.40										17.40	
118	Keller	391.00	65.00	326.00	2.50	14.50			1.00	1.00	1.00	0.45										20.45	
119	King	328.00	66.00	262.00	1.00	13.00			1.00	1.00	1.00	0.45										17.45	
123	Madison	264.00	45.00	219.00	3.00	10.00			0.50	1.00	1.00	0.40										15.90	
122	Martinez	391.00	68.00	323.00	3.00	14.00			1.00	1.00	1.00	0.50										20.50	Sup alloc - classroom
142	McAuliffe	471.00	86.00	385.00	4.00	16.00	1.00		1.00	1.00	1.00	0.40										24.40	Other Specials - 1.0 math teacher
124	Midland	195.00	30.00	165.00	1.00	7.00		0.60	0.50	1.00	0.50	0.40										11.00	Spanish + 1.0 classroom) FY20 1.0 IBR moved to support
125	Monroe	364.00	65.00	299.00	2.00	15.00			1.00	1.00	1.00	0.40										20.40	
127	Penrose	362.00	61.00	301.00	4.00	10.00			1.00	1.00	1.00	0.40										17.40	
126	Q Palmer	215.00	42.00	173.00	2.00	7.00			1.00	1.00	0.50	0.40										11.90	
129	Rogers	329.00	63.00	266.00	3.00	11.00	1.00		1.00	1.00	1.00	0.40										18.40	Dean at Rogers
131	Rudy	294.00	54.00	240.00	3.00	9.00			1.00	1.00	0.50	0.40										14.90	
140	Scott	567.00	90.00	477.00	3.00	21.00	1.00		1.00	1.00	1.00	0.50										28.50	Other Specials - 1.0 science teacher
132	Steele	288.00	49.00	239.00	2.00	10.00			0.70	1.00	0.80	0.40										14.90	
133	Stratton	294.00	42.00	252.00	2.00	9.00	0.80		0.60	1.00	0.60	0.50										14.50	Other Specials- TOSA
134	Taylor	207.00	28.00	179.00	2.00	6.00			0.50	1.00	1.00	0.40										10.90	
139	Trailblazer	290.00	49.00	241.00	2.00	10.00			0.50	1.00	1.00	0.40										14.90	
135	Twain	328.00	54.00	274.00	3.00	12.00			1.00	1.00	1.00	0.40										18.40	
148	West K-5	211.00	37.00	174.00	2.00	7.00	1.50		1.00	1.00	1.00	0.40										13.90	Other Specials - 1.0 Eagles Class - Dean
138	Wilson	336.00	66.00	270.00	2.00	12.00			1.00	1.00	1.00	0.45										17.45	
	Subtotal	10,635.00	1,841.00	8,794.00	77.50	371.00	8.30	2.60	29.40	32.50	29.00	13.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	563.90	

Teacher Staffing Allocations
FY19/20 Allocation Letters/ Budgeted Staffing

		Proj Total K-12	Proj Ct Kdgrtn	Proj Ct 1-12		00200 - 15000	Other Specials 00200 - 15000	IBRs 00200 - 15000												Sup Alloc	June Mods		
250	Galileo	489.00		489.00		23.10														0.80		23.90	Sup Alloc - classroom
242	Holmes	664.00		664.00		31.00																31.00	Sup Alloc - classroom
249	Jenkins	926.00		926.00		44.00																44.00	
244	Mann	425.00		425.00		20.00	1.60															21.60	Other Specials - STEM 1.6
245	North	678.00		678.00		30.60	2.00													2.00		34.60	Other Specials - 2.0 Global Education; Dean +1 classroom teacher
246	Russell	607.00		607.00		29.00	2.00															31.00	Other Specials - 2.0 Performing Arts magnet;
247	Sabin	755.00		755.00		35.00														0.00		35.00	
251	Swigert	615.00		615.00		28.00																28.00	
248	West	262.00		262.00		13.00														1.00		14.00	Sup Alloc - classroom
	Subtotal	5,421.00		5,421.00		253.70	5.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.80	0.00	263.10	

		Proj Total K-12	Proj Ct Kdgrtn	Proj Ct 1-12		Classroom	Deans IBR	Tutor Center IBR	Math / Reading IBR	Reading IBR	Sci Grad Req IBR	Nova Net IBR	AVID	Freshman Acad IBR	Millenium Acad IBR	9th Grd Acad IBR	9th Grade Core	JROTC	IB - Classroom	Sup Alloc	June Mods		
						00300-15000	00300-15000	00300-15000	00300-15000	00300-15000	00300-15000	00300-15000	009AV	00300-15000	00300-15000	00300-15000	00300-15000	08910					
350	Coronado	1,270.00		1,270.00		52.00	1.00	1.00	2.00	1.00	0.80	0.50		2.00						1.00		61.30	Sup Alloc - classroom
351	Doherty	1,954.00		1,954.00		80.90	1.00	1.00	2.00	1.00	1.00	1.00		0.80				3.00				91.70	Classroom inc 1.4 TOSA
352	Mitchell	1,130.00		1,130.00		47.30	1.00	1.00	2.00	1.00	0.60	1.00			2.00	2.00		4.00		2.00		63.90	Sup Alloc - classroom
353	Palmer	1,517.00		1,517.00		63.50	1.00	1.00	3.00	1.50	0.60	0.50	1.00			1.00			0.00			73.10	Total IB - 1.0 classroom FY20 moved to support;
	Subtotal	5,871.00	0.00	5,871.00		243.70	4.00	4.00	9.00	4.50	3.00	3.00	1.00	2.80	2.00	3.00	0.00	7.00	0.00	3.00	0.00	290.00	

Subtotal Elementary, Middle and High 1,117.00

		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 IBR							Sup Alloc	June Mods		
400	RJ Wasson A C						4.00													1.00		5.00	START HERE Sup Alloc - classroom
462	Achievek12	244.00		244.00		13.50																13.50	
470	Bijou	125.00		125.00			7.50		0.50													8.00	
440	Career Pathways						7.00															7.00	
461	Digital	125.00		125.00						5.00										0.50		5.50	
454	Odyssey ECCO	240.00		240.00							10.00	1.00	1.00									12.00	
452	Spgs Comm Night Sch	40.00		40.00																		0.00	
475	Tesla	185.00		185.00			13.00	2.00														15.00	
	Subtotal	959.00		959.00		13.50	31.50	2.00	0.50	5.00	10.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.50	0.00	66.00	
	Totals	22,886.00	1,841.00	21,045.00	77.50	881.90	49.40	8.60	38.90	42.00	42.00	17.60	2.00	2.80	2.00	3.00	0.00	7.00	0.00	8.30	0.00	1,183.00	

PUPIL COUNT/SCHOOL ALLOCATIONS

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 — Projection process begins.

- The current year's certified pupil count information is added to a historical database.
- 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.
- 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.

January — Projection process continues.

- Preliminary school level projections are prepared using the selected projection model based on the current school configuration.
- 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.

February — Projection process continues.

- 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.
- 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.
- 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.

March — Projection process continues.

- Human Resources staff notifies the schools of their staffing projections for the following school year based on pupil count projections.

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 2019-20 are calculated by: (1) dividing the total first-grade enrollment of the current year (2018-19) by the total kindergarten enrollment of the previous year (2017-18) 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 (2018-19). 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 2019-20 are calculated by: (1) dividing the total kindergarten enrollment of the current year (2018-19) by the total kindergarten enrollment of the previous year (2017-18) 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 (2018-19). 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 2019-20 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 2019 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 2019-2023 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.
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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 2015-2023 Pupil Count Projections by Level								
	Audited	Audited	Certified	Certified	Projected	Projected	Projected	Projected	Projected
	Oct 2015	Oct 2016	Oct 2017	Oct 2018	Oct 2019	Oct 2020	Oct 2021	Oct 2022	Oct 2023
Pupil Head Counts:									
Traditional Schools									
Elementary School	12,143	12,125	11,776	11,141	10,635	11,165	10,959	10,754	10,754
Middle School	5,549	5,505	5,544	5,471	5,421	5,526	5,528	5,537	5,540
High School	6,477	6,427	6,309	6,038	5,871	6,167	6,112	6,060	6,060
K-12 Head Count - Traditional Schools	24,169	24,057	23,629	22,650	21,927	22,858	22,600	22,351	22,354
ACHIEVE Online									
Elementary Online	0	0	0	0	0	0	0	0	0
Middle Online	44	42	51	50	47	50	47	50	47
High Online	191	204	189	197	197	197	197	197	197
K-12 Head Count - ACHIEVE Online	235	246	240	247	244	247	244	247	244
Alternative Schools and Programs									
Elementary School	2	4	3	8	2	2	2	2	2
Middle School	26	35	30	33	32	32	32	32	32
High School	700	743	720	758	765	765	765	765	765
K-12 Head Count - Alternative Sch & Prgms	728	782	753	799	799	799	799	799	799
Charter Schools									
Elementary School	1,095	1,074	1,023	980	975	975	975	975	975
Middle School	114	105	108	110	105	105	105	105	105
High School	691	750	775	658	695	695	695	695	695
K-12 Head Count - Charter Schools	1,900	1,929	1,906	1,748	1,775	1,775	1,775	1,775	1,775
Total District Head Count									
Elementary School	13,240	13,203	12,802	12,129	11,612	12,142	11,936	11,731	11,731
Middle School	5,733	5,687	5,733	5,664	5,605	5,713	5,712	5,724	5,724
High School	8,059	8,124	7,993	7,651	7,528	7,824	7,769	7,717	7,717
K-12 Head Count - All	**27,032**	**27,014**	**26,528**	**25,444**	**24,745**	**25,679**	**25,418**	**25,172**	**25,172**
Adjustment to Full-Time Equivalent Pupil Counts:									
K-12 Head Count - Traditional Schools	24,169	24,057	23,629	22,650	21,927	22,858	22,600	22,351	22,354
Less .5 Kindergarten*	1,053.5	1,040.5	997.5	946.5	0.0	0.0	0.0	0.0	0.0
Less .5 Part Time	19.0	19.5	23.0	27.5	27.5	27.5	27.5	27.5	27.5
Total K-12 FTE	23,096.5	22,997.0	22,608.5	21,676.0	21,899.5	22,830.2	22,572.3	22,323.2	22,326.2
.5 CPP Preschool	246.0	248.0	241.0	269.5	269.5	269.5	269.5	269.5	269.5
.5 Spec Ed Preschool	63.0	65.0	77.5	93.5	93.5	93.5	93.5	93.5	93.5
Total PK-12 FTE Traditional Schools	23,405.5	23,310.0	22,927.0	22,039.0	22,262.5	23,193.2	22,935.3	22,686.2	22,689.2
K-12 Head Count - ACHIEVE Online	235.0	246.0	240.0	247.0	244.0	247.0	244.0	247.0	244.0
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	0.0	0.0	0.0	0.0	0.0	0.0
Total K-12 FTE ACHIEVE Online	235.0	246.0	240.0	247.0	244.0	247.0	244.0	247.0	244.0
K-12 Head Count - Alternative Sch & Prgms	728.0	782.0	753.0	799.0	799.0	799.0	799.0	799.0	799.0
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	36.0	32.0	30.0	35.0	35.0	35.0	35.0	35.0	35.0
Total K-12 FTE	692.0	750.0	723.0	764.0	764.0	764.0	764.0	764.0	764.0
.5 CPP Preschool	173.0	175.5	170.5	152.0	152.0	152.0	152.0	152.0	152.0
.5 Spec Ed Preschool	20.0	21.5	19.5	22.0	22.0	22.0	22.0	22.0	22.0
Total PK-12 FTE Alternative Schools & Prgms	885.0	947.0	913.0	938.0	938.0	938.0	938.0	938.0	938.0
K-12 Head Count - Charter Schools	1,900.0	1,929.0	1,906.0	1,748.0	1,775.0	1,775.0	1,775.0	1,775.0	1,775.0
Less .5 Kindergarten*	85.0	87.0	76.5	79.5	0.0	0.0	0.0	0.0	0.0
Less .5 Part Time	5.0	6.0	5.0	5.0	13.0	13.0	13.0	13.0	13.0
Total K-12 FTE Charter Schools	1,810.0	1,836.0	1,824.5	1,663.5	1,762.0	1,762.0	1,762.0	1,762.0	1,762.0
Total District FTE Count	**26,335.5**	**26,339.0**	**25,904.5**	**24,887.5**	**25,206.5**	**26,140.2**	**25,879.3**	**25,633.2**	**25,633.2**
Total FTE Change from Previous Year	**(508.0)**	**3.5**	**(434.5)**	**(1,017.0)**	**319.0**	**933.7**	**(260.9)**	**(246.0)**	**0.0**
% Change from Previous Year	***-1.9%***	***0.0%***	***-1.6%***	***-3.9%***	***1.2%***	***3.8%***	***-1.0%***	***-0.9%***	***0.0%***

*Beginning in the 2019-2020 school year, schools with 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 2019

Colorado Springs School District 11
School Level Projections
Fall 2019

Elementary School	FD-K	1	2	3	4	5	Total
Adams	75	75	64	72	67	71	424
Audubon	53	47	65	64	50	48	327
Bristol	35	31	38	41	35	29	209
Buena Vista	34	33	35	32	24	20	178
Carver	50	47	32	54	55	45	283
Chipeta	71	69	66	74	80	71	431
Columbia	43	39	46	46	40	39	253
Edison	58	55	51	47	47	43	301
Freedom	72	68	66	73	62	76	417
Fremont	69	67	51	68	64	64	383
Grant	78	78	64	80	79	76	455
Henry	45	43	51	53	47	40	279
Howbert	40	39	36	42	44	37	238
Jackson	58	56	52	60	42	64	332
Keller	65	64	68	56	63	75	391
King	66	68	52	48	42	52	328
Madison	45	44	39	46	47	43	264
Martinez	68	66	67	58	62	70	391
McAuliffe	86	83	85	76	75	66	471
Midland	30	28	35	35	37	30	195
Monroe	65	61	66	66	55	51	364
Penrose	61	59	60	57	73	52	362
Queen Palmer	42	41	30	37	30	35	215
Rogers	63	66	45	48	61	46	329
Rudy	54	53	43	52	44	48	294
Scott	90	87	94	101	92	103	567
Steele	49	51	48	41	50	49	288
Stratton	42	44	47	51	54	56	294
Taylor	28	25	35	36	39	44	207
Trailblazer	49	45	39	54	55	48	290
Twain	54	46	52	61	51	64	328
West Elementary	37	33	31	33	36	41	211
Wilson	66	68	51	48	59	44	336
Total Elementary Schools	**1,841**	**1,779**	**1,704**	**1,810**	**1,761**	**1,740**	**10,635**

Middle School	6	7	8	9	10	11	12	Total
Galileo	167	160	162					489
Holmes	228	204	232					664
Jenkins	299	304	323					926
Mann	126	127	172					425
North	225	235	218					678
Russell	207	204	196					607
Sabin	257	245	253					755
Swigert	203	221	191					615
West Middle	85	80	97					262
Total Middle Schools	**1,797**	**1,780**	**1,844**					**5,421**

High School	6	7	8	9	10	11	12	Total
Coronado				352	333	293	292	1,270
Doherty				530	492	485	447	1,954
Mitchell				291	262	288	289	1,130
Palmer				428	416	341	332	1,517
Total High Schools				**1,601**	**1,503**	**1,407**	**1,360**	**5,871**

Total Traditional Schools	**21,927**

Colorado Springs School District 11
School Level Projections by Grade
Fall 2019

	HD-K	FD-K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Total Traditional Schools		**1,841**	**1,779**	**1,704**	**1,810**	**1,761**	**1,740**	**1,797**	**1,780**	**1,844**	**1,601**	**1,503**	**1,407**	**1,360**	**21,927**

Online School	HD-K	FD-K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Achieve Online*								5	15	27	19	45	59	74	244
Total Online Schools								**5**	**15**	**27**	**19**	**45**	**59**	**74**	**244**

Alternative School	HD-K	FD-K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Bijou*											15	23	36	51	125
Digital													20	105	125
Odyssey ECCO											85	80	40	35	240
Expelled Program										3	3	3	4	4	17
Tesla*									7	17	23	27	46	105	225
Transition														50	50
BOCES					-	-	2	2	1	2	2	4	2	2	17
Total Alternative Schools and Programs					**-**	**-**	**2**	**2**	**8**	**22**	**128**	**137**	**148**	**352**	**799**

Charter School	HD-K	FD-K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Academy ACL	16	16	32	30	35	38	36	30	32	30	-	-	-	-	295
CIVA		-	-	-	-	-	-	-	-	-	50	49	45	45	189
Community Prep*	-	-	-	-	-	-	-	-	-	-	4	34	54	144	236
GLOBE	-	25	25	25	18	25	22	13	-	-	-	-	-	-	153
Life Skills*	-	-	-	-	-	-	-	-	-	-	-	15	50	205	270
Roosevelt Charter	-	100	95	95	114	114	114	-	-	-	-	-	-	-	632
Total Charter Schools	**16**	**141**	**152**	**150**	**167**	**177**	**172**	**43**	**32**	**30**	**54**	**98**	**149**	**394**	**1,775**

Total District 11 Projected K-12 Head Count	**16**	**1,982**	**1,931**	**1,854**	**1,977**	**1,938**	**1,914**	**1,847**	**1,835**	**1,923**	**1,802**	**1,783**	**1,763**	**2,180**	**24,745**

*CDE recognized Alternative Education Campus

SCHOOL ALLOCATIONS

FOR

INSTRUCTIONAL &

NON-INSTRUCTIONAL USES

Colorado Springs School District 11
ADOPTED FY2019-2020 BUDGET
Instructional Supplies, Materials, Equipment, Repairs and Other

Prog. #	Program Description	Instructional Accounts: Supplies	Equipment	Copier Maint.	Repairs	Other	Total	% of Total
School Sites:								
00100	Elementary ($105 per pupil)	$ 806,723	$ 17,264	$ 81,075	$ -	$ 211,646	$ 1,116,708	
00200	Middle School ($112 per pupil)	524,089	14,866	27,565	-	40,641	607,161	
00300	High School ($121 per pupil)	479,983	23,725	15,916	-	13,771	533,395	
00300	High School Nova-Net Service	-	-	-	-	210,840	210,840	
00300	High School Student Travel	-	-	-	-	20,000	20,000	
	Wasson Academic Campus	29,041	-	-	-	-	29,041	
	Bijou School	15,126	-	-	-	-	15,126	
	Tesla EOS	22,386	-	-	-	-	22,386	
	Night School	28,750	-	-	-	-	28,750	
Total School Sites:		**1,906,098**	**55,855**	**124,556**	**-**	**496,898**	**2,583,407**	**21.8%**
Other Programs:								
Central Instructional Suport:								
General Fund								
002IA	Intramural	12,480	4,050	-	-	10,000	26,530	
00400	Preschool	5,000	-	-	-	-	5,000	
00500	Post-Secondary	18,000	-	-	-	12,000	30,000	
00700	Gifted and Talented	14,570	-	-	-	11,300	25,870	
007IB	International Baccalaureate	23,761	-	-	-	121,750	145,511	
00800	General Instructional Media	80,490	-	-	-	50,000	130,490	
009AC	ACHIEVE On-Line	145,500	16,000	1,000	-	13,700	176,200	
009AV	AVID	3,625	-	-	-	40,010	43,635	
009DS	Digital School	36,910	900	1,000	-	1,000	39,810	
009ES	English as Second Language	56,900	-	-	-	15,011	71,911	
009EX	Expelled Students	11,000	400	-	-	2,020	13,420	
009SC	Student Conferences	6,250	-	-	-	53,145	59,395	
009SS	Summer School	1,400	-	-	-	500	1,900	
009VE	Career and Technical Education	109,889	34,000	-	5,000	464,215	613,104	
00900	General Instruction	1,089,341	4,209,900	-	-	452,806	5,752,047	
00900	Technology Equipment Repair	-	-	-	736,150	-	736,150	
02000	Art	10,000	20,000	-	10,000	6,250	46,250	
08000	Physical Curriculum (PE)	2,475	21,000	-	500	-	23,975	
08100	Health Education	300	-	-	-	-	300	
11000	Math	10,000	-	-	-	1,000	11,000	
12000	Music	4,500	-	-	-	6,550	11,050	
12400	Vocal Music	-	9,000	-	2,700	-	11,700	
12500	Instrumental Music	-	36,200	-	40,000	-	76,200	
13000	Science	5,500	-	-	-	1,000	6,500	
13450	Challenger Learning Center	-	-	-	-	83,000	83,000	
15000	Social Science	9,400	-	-	-	-	9,400	
17000	Special Education	134,400	3,000	-	-	113,179	250,579	
17910	Special Education Preschool	7,180	-	-	-	88,147	95,327	
17990	Special Education Transition	6,000	-	-	-	75,500	81,500	
18000	Athletics	290,752	68,151	-	8,000	35,800	402,703	
2212Y	Science Kit	93,000	-	-	-	-	93,000	
Total Central Instructional Support:		2,188,623	4,422,601	2,000	802,350	1,657,883	9,073,457	**76.7%**

Colorado Springs School District 11
ADOPTED FY2019-2020 BUDGET
Instructional Supplies, Materials, Equipment, Repairs and Other

		Instructional Accounts						
Prog. #	Program Description	Supplies	Equipment	Copier Maint.	Repairs	Other	Total	% of Total
Preschool Program Fund								
00400	Pre-School	156,702	-	-	-	15,000	171,702	
Total Preschool Program Fund		156,702	-	-	-	15,000	171,702	**1.5%**
Total Other Programs		**2,345,325**	**4,422,601**	2,000	**802,350**	**1,672,883**	**9,245,159**	**78.2%**
Total FY19/20 Budget Before Carryover		**4,251,423**	**4,478,456**	**126,556**	**802,350**	**2,169,781**	**11,828,566**	**100%**
Carryover from FY18/19							**2,311,240**	
Total Amount Available for the Spending Budget							**14,139,806**	

Colorado Springs School District 11

SCHOOL INSTRUCTIONAL ALLOCATIONS
ADOPTED FY2019-2020 BUDGET

			Instructional Accounts					
			Standard Allocation				Total	
School	Loc #	Projected Count	Amount to Allocate	Amount per Location	Nova Net **050000**	Student Travel **058000**	Amount by Location	Per Pupil Allocation
Adams Elementary	101	424.0	105.00	44,521	-	-	44,521	105.0
Audubon Elementary	102	327.0	105.00	34,336	-	-	34,336	105.0
Bristol Elementary	104	209.0	105.00	21,946	-	-	21,946	105.0
Buena Vista Montessori	105	178.0	105.00	18,691	-	-	18,691	105.0
Carver Elementary	106	283.0	105.00	29,716	-	-	29,716	105.0
Chipeta Elementary	109	431.0	105.00	45,256	-	-	45,256	105.0
Columbia Elementary	107	253.0	105.00	26,566	-	-	26,566	105.0
Edison Elementary	108	301.0	105.00	31,606	-	-	31,606	105.0
Freedom Elementary	143	417.0	105.00	43,786	-	-	43,786	105.0
Fremont Elementary	110	383.0	105.00	40,216	-	-	40,216	105.0
Grant Elementary	111	455.0	105.00	47,776	-	-	47,776	105.0
Henry Elementary	112	279.0	105.00	29,296	-	-	29,296	105.0
Howbert Elementary	113	238.0	105.00	24,991	-	-	24,991	105.0
Jackson Elementary	116	332.0	105.00	34,861	-	-	34,861	105.0
Keller Elementary	118	391.0	105.00	41,056	-	-	41,056	105.0
King Elementary	119	328.0	105.00	34,441	-	-	34,441	105.0
Madison Elementary	123	264.0	105.00	27,721	-	-	27,721	105.0
Martinez Elementary	122	391.0	105.00	41,056	-	-	41,056	105.0
McAuliffe Elementary	142	471.0	105.00	49,456	-	-	49,456	105.0
Midland Elementary	124	195.0	105.00	20,476	-	-	20,476	105.0
Monroe Elementary	125	364.0	105.00	38,221	-	-	38,221	105.0
Queen Palmer Elem.	126	215.0	105.00	22,576	-	-	22,576	105.0
Penrose Elementary	127	362.0	105.00	38,011	-	-	38,011	105.0
Rogers Elementary	129	329.0	105.00	34,546	-	-	34,546	105.0
Rudy Elementary	131	294.0	105.00	30,871	-	-	30,871	105.0
Scott Elementary	140	567.0	105.00	59,536	-	-	59,536	105.0
Steele Elementary	132	288.0	105.00	30,241	-	-	30,241	105.0
Stratton Elementary	133	294.0	105.00	30,871	-	-	30,871	105.0
Taylor Elementary	134	207.0	105.00	21,736	-	-	21,736	105.0
Trailblazer Elementary	139	290.0	105.00	30,451	-	-	30,451	105.0
Twain Elementary	135	328.0	105.00	34,441	-	-	34,441	105.0
West Elementary	148	211.0	105.00	22,156	-	-	22,156	105.0
Wilson Elementary	138	336.0	105.00	35,281	-	-	35,281	105.0
Total Elementary		10,635.0		1,116,708	-	-	1,116,708.0	

Colorado Springs School District 11

SCHOOL INSTRUCTIONAL ALLOCATIONS
ADOPTED FY2019-2020 BUDGET

			Instructional Accounts					
			Standard Allocation				Total	
School	Loc #	Projected Count	Amount to Allocate	Amount per Location	Nova Net **050000**	Student Travel **058000**	Amount by Location	Per Pupil Allocation
Galileo Math & Science	250	489.0	112.00	54,769	-	-	54,769	112.0
Swigert Aerospace	251	615.0	112.00	68,881	-	-	68,881	112.0
Holmes Middle	242	664.0	112.00	74,369	-	-	74,369	112.0
Jenkins Middle	249	926.0	112.00	103,713	-	-	103,713	112.0
Mann Middle	244	425.0	112.00	47,601	-	-	47,601	112.0
North Middle	245	678.0	112.00	75,937	-	-	75,937	112.0
Russell Middle	246	607.0	112.00	67,985	-	-	67,985	112.0
Sabin Middle	247	755.0	112.00	84,561	-	-	84,561	112.0
West Middle	248	262.0	112.00	29,345	-	-	29,345	112.0
Total Middle School		5,421.0		607,161	-	-	**607,161**	
Coronado High	350	1,270.0	121.00	153,671	8,460	5,000	167,131	131.6
Doherty High	351	1,954.0	121.00	236,435	8,460	5,000	249,895	127.9
Mitchell High	352	1,130.0	121.00	136,731	8,460	5,000	150,191	132.9
Palmer High	353	1,517.0	121.00	183,558	8,460	5,000	197,018	129.9
Total High School		5,871.0		710,395	33,840	20,000	**764,235**	
Bijou	470	125.0	121.00	15,126	-	-	15,126	121.0
Tesla	475	185.0	121.00	22,386	-	-	22,386	121.0
Odyssey Early College	454	240.0	121.00	29,041	-	-	29,041	121.0
Springs Night School	452	40.0	121.00	4,841	-	-	4,841	121.0
Digital High School	461	125.0	N/A	49,630	32,000	-	81,630	653.0
Achieve On-line	462	244.0	N/A	28,750	145,000	-	173,750	712.1
Total Alternative Prog.		959.0		149,774	177,000	-	**326,774**	
Total All Instructional Accounts				**$2,584,038**	**$210,840**	**$20,000**	**$2,814,878**	

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 2019.

Colorado Springs School District 11

SCHOOL NON-INSTRUCTIONAL ALLOCATIONS
ADOPTED FY2019-2020 BUDGET

				Non-Instructional Office Accounts							
School	Loc #	Projected Count	Amount to Allocate	Office Allocation	Lunchroom Aides **012050**	Teacher Extra-Duty **015020**	Additional Clerical **015050**	Related Benefits **020020/50**	Graduation Supplies **061700**	Mileage Allocation **058300**	Total Office Accounts
Adams Elementary	101	424.0	15.60	6,614	3,625	250	-	847	-	194	11,530
Audubon Elementary	102	327.0	15.60	5,101	3,625	250	-	847	-	194	10,017
Bristol Elementary	104	209.0	15.60	3,260	3,625	250	-	847	-	194	8,176
Buena Vista Montessori	105	178.0	15.60	2,776	3,625	250	-	847	-	194	7,692
Carver Elementary	106	283.0	15.60	4,414	3,625	250	-	847	-	194	9,330
Chipeta Elementary	109	431.0	15.60	6,723	3,625	250	-	847	-	194	11,639
Columbia Elementary	107	253.0	15.60	3,946	3,625	250	-	847	-	194	8,862
Edison Elementary	108	301.0	15.60	4,695	3,625	250	-	847	-	194	9,611
Freedom Elementary	143	417.0	15.60	6,505	3,625	250	-	847	-	194	11,421
Fremont Elementary	110	383.0	15.60	5,974	3,625	250	-	847	-	194	10,890
Grant Elementary	111	455.0	15.60	7,098	3,625	250	-	847	-	194	12,014
Henry Elementary	112	279.0	15.60	4,352	3,625	250	-	847	-	194	9,268
Howbert Elementary	113	238.0	15.60	3,712	3,625	250	-	847	-	194	8,628
Jackson Elementary	116	332.0	15.60	5,179	3,625	250	-	847	-	194	10,095
Keller Elementary	118	391.0	15.60	6,099	3,625	250	-	847	-	194	11,015
King Elementary	119	328.0	15.60	5,116	3,625	250	-	847	-	194	10,032
Madison Elementary	123	264.0	15.60	4,118	3,625	250	-	847	-	194	9,034
Martinez Elementary	122	391.0	15.60	6,099	3,625	250	-	847	-	194	11,015
McAuliffe Elementary	142	471.0	15.60	7,347	3,625	250	-	847	-	194	12,263
Midland Elementary	124	195.0	15.60	3,042	3,625	250	-	847	-	194	7,958
Monroe Elementary	125	364.0	15.60	5,678	3,625	250	-	847	-	194	10,594
Queen Palmer Elem.	126	215.0	15.60	3,354	3,625	250	-	847	-	194	8,270
Penrose Elementary	127	362.0	15.60	5,647	3,625	250	-	847	-	194	10,563
Rogers Elementary	129	329.0	15.60	5,132	3,625	250	-	847	-	194	10,048
Rudy Elementary	131	294.0	15.60	4,586	3,625	250	-	847	-	194	9,502
Scott Elementary	140	567.0	15.60	8,845	3,625	250	-	847	-	194	13,761
Steele Elementary	132	288.0	15.60	4,492	3,625	250	-	847	-	194	9,408
Stratton Elementary	133	294.0	15.60	4,586	3,625	250	-	847	-	194	9,502
Taylor Elementary	134	207.0	15.60	3,229	3,625	250	-	847	-	194	8,145
Trailblazer Elementary	139	290.0	15.60	4,524	3,625	250	-	847	-	194	9,440
Twain Elementary	135	328.0	15.60	5,116	3,625	250	-	847	-	194	10,032
West Elementary	148	211.0	15.60	3,291	3,625	250	-	847	-	194	8,207
Wilson Elementary	138	336.0	15.60	5,241	3,625	250	-	847	-	194	10,157
Total Elementary		10,635.0		165,891	119,625	8,250	-	27,951	-	6,402	328,119

Colorado Springs School District 11

SCHOOL NON-INSTRUCTIONAL ALLOCATIONS
ADOPTED FY2019-2020 BUDGET

				Non-Instructional Office Accounts							
School	Loc #	Projected Count	Amount to Allocate	Office Allocation	Lunchroom Aides **012050**	Teacher Extra-Duty **015020**	Additional Clerical **015050**	Related Benefits **020020/50**	Graduation Supplies **061700**	Mileage Allocation **058300**	Total Office Accounts
Galileo Math and Science	250	489.0	17.40	8,508	-	5,300	2,300	1,661	-	103	17,872
Swigert Aerospace	251	615.0	17.40	10,701	-	5,300	2,300	1,661	-	103	20,065
Holmes Middle	242	664.0	17.40	11,553	-	5,300	2,300	1,661	-	103	20,917
Jenkins Middle	249	926.0	17.40	16,112	-	5,300	2,300	1,661	-	103	25,476
Mann Middle	244	425.0	17.40	7,395	-	5,300	2,300	1,661	-	103	16,759
North Middle	245	678.0	17.40	11,797	-	5,300	2,300	1,661	-	103	21,161
Russell Middle	246	607.0	17.40	10,561	-	5,300	2,300	1,661	-	103	19,925
Sabin Middle	247	755.0	17.40	13,137	-	5,300	2,300	1,661	-	103	22,501
West Middle	248	262.0	17.40	4,558	-	5,300	2,300	1,661	-	103	13,922
Total Middle School		5,421.0		94,322	-	47,700	20,700	14,949	-	927	178,598
Coronado High	350	1,270.0	19.20	24,384	-	14,100	1,345	3,375	2,500	103	45,807
Doherty High	351	1,954.0	19.20	37,516	-	14,100	1,345	3,375	2,500	103	58,939
Mitchell High	352	1,130.0	19.20	21,696	-	14,100	1,345	3,375	2,500	103	43,119
Palmer High	353	1,517.0	19.20	29,126	-	14,100	1,345	3,375	2,500	103	50,549
Total High School		5,871.0		112,722	-	56,400	5,380	13,500	10,000	412	198,414
Bijou School	470	125.0	19.20	2,400	-	5,100	1,345	1,409	500	103	10,857
Odyssey ECCO	454	240.0	19.20	4,608	-	5,100	1,345	1,409	500	103	13,065
Tesla	475	185.0	19.20	3,552	-	5,100	1,345	1,409	500	103	12,009
Springs Night School	452	40.0	19.20	768	-	5,000	-	1,093	500	-	7,361
Digital High School	461	125.0	N/A	3,300	-	-	-	-	-	-	3,300
Achieve On-line	462	244.0	N/A	17,563	-	5,000	-	1,093	500	-	24,156
Total Alternative Programs		959.0		32,191	-	25,300	4,035	6,413	2,500	309	70,748
Total All Non-Instructional Accounts				$405,126	$119,625	$137,650	$30,115	$62,813	$12,500	$8,050	$775,879

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 2019.

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.

OTHER INFORMATION

BUDGET BALANCING

AND

OTHER INFORMATION

Colorado Springs School District 11
General Fund
Preliminary Budget Development Assumptions (PBDA)
FY19/20

				Projection	Projection Factors
		Assumed Changes For FY19/20			
		Inflation Factor		2.7%	2.7%
		Estimated Per Pupil Funding Rate before Budget Stabilization Factor		8,981.01	
		Estimated Per Pupil Funding Rate after Budget Stabilization Factor		8,219.47	
					Increase (Decrease)
		Change in FTE		(723.0)	(723.0)
		Change in FPC		(541.0)	
		Budget Stabilization Factor		8.50%	9.84%
		Projected Beginnning balances 7/1/19:		(5,108,747)	10,000,000
		Resources:	FTE	Recurring	Non-recurring
1		Increase Total Program - School Finance Formula		-	-
2		Increase Categoricals Inflation		-	-
3		Adjust to Charter Schools Projected Enrollment & Increased PPR			-
4		Adjust Charter School Administration Fee and Buyback Revenues			-
5		Adjust Capital Reserve Transfer			-
6		Adjust Risk Management Transfer			-
7		Adjust Allocation to Preschool Fund			-
		Net Resource Change		-	-
		Uses:		Recurring	Non-recurring
8		Employee Steps & Increments		(4,080,000)	
9	PSS-2	Electronic Evaluation System		(35,000)	
10	PSS-3	Visitor Mgmt System		(9,000)	
11	ALL-2	ACT/MTSS Structural Support (conversion to recurring)	TBD	(800,000)	
12	ALL-6	Post-Secondary/PPBEA Marketplace		(44,750)	
13	ALL-7	Science Kit Staffing to Replace Temp	1.0	(10,159)	
14	ALL-9	World Language Programming	1.0	(138,783)	
15	ALL-10	Pre-School Expansion (net of revenue)	7.3	(500,000)	
16	TS-3	Districtwide Security Replacement Program			(200,000)
17	TS-4	Districtwide Visitor Mgmt System Hardware			(12,000)
18	SUP-1	Media - Vehicle to Transport Lift for School Production Events			(30,000)
19	DBS-1	Purchase of (2) Activity Buses for School Field Trips			(100,000)
20	DBS-2	Hire Temporary Grant Writer/Manager			(20,000)
21	ALL-1	Alpine Achievement Contract Costs			(92,317)
22	ALL-4a	Pre-AP Programming			(70,844)
23	ALL-4b	Pre-AP Textbooks			(180,000)
		Utilities Increase		(300,000)	
		Sub-total BMFs	9.3	($5,917,692)	($705,161)
		Expenditure Reductions:		Recurring	Non-recurring
24	ALL/PSS	Elementary School Teacher Reduction to BOE Ratio	-35.0	2,100,000	
25	ALL/PSS	Middle School Teacher Reduction to BOE Ratio	-9.0	540,000	
26	ALL/PSS	High School Teacher Reduction to BOE Ratio	-20.0	1,200,000	
27	ALL/PSS	"Specials" Teacher Reduction to BOE Ratio	-3.6	216,000	
28	ALL/PSS	TLC Teacher Reduction to BOE Ratio	-1.0	60,000	
29	ALL/PSS	ELL Teachers	-3.0	180,000	
30	ALL/PSS	Asst. Principal Reductions (ES/MS)	-3.0	300,000	
31	ALL/PSS	Title I Teacher Transfer to DPGF Grants Fund	-5.0	300,000	
32	ALL/PSS	TLC's Vacant	0.0	0	
33	ALL/PSS	Reduce School TOSA's	-3.0	225,000	
34	ALL/PSS	Reconsider School Staffing Units - Program Appeal	-5.0	300,000	
35	ALL/PSS	Instructional Aides - Vacant	-6.0	180,000	
36/37	ALL/PSS	Admin Exec/Pro & ESP Reduction	-6.5	550,000	
38	ALL/PSS	Reduce Custodial Rover Pool (5.0)	-5.0	100,000	
39	ALL/PSS	Reduce Instructional & SPED Aides - 3 Non-Instructional Days		215,000	
40	ALL	RJWAC Restructure	-15.0	880,000	
40b	ALL	- RJWAC Impact Mitigation		(80,000)	
41	ALL	Reduce School Instructional Supplies Allocation ($5)		125,000	
42	TSS	Restructure School LTT Model	-11.6	350,000	
43	PSS	Reduce Professional Development Budget		84,800	
44	PSS	Reduce Exec/Pro PDF Funds		183,750	
45	PSS	Supt/Deputy/Asst Supt Furlough Day		4,000	
46	DBS	Reduce Admin Non-Staffing Budgets		144,810	
47	ALL/PSS	Restructure Student Personnel Coordinators to Counselors		206,400	
48	BOE	BOE Account Reductions ($500/Bd Member)		3,500	
		Sub-Total Program Reductions	(131.7)	$8,368,260	$0
		Total Expenditure Increases (Decreases)	(122.4)	$2,450,568	($705,161)
		Projected FY19/20 Mismatch (Beginning Mismatch +/- Chgs)		($2,658,179)	
		Projected FY19/20 Ending Unassigned Reserves			$9,294,839

Colorado Springs School District 11
FY19/20 Recurring Adopted Budget Modifications Summary

Catalog #	Division	Program	Program Description	$ Amount	FTE	R/N*	Description	Owner
PSS-2	Personnel Support Services	22130	Instruction Staff Training	35,000	-	R	The District is currently using an antiquated "paper evaluation" system for the educational support professionals and executive professionals that are not evaluated in accordance with SB10-191. The implementation of an electronic evaluation system will allow the District to be data driven in aligning professional development opportunities in District 11 with the District's strategic plan. The alignment of all employees using an electronic system will connect and support required professional development for all positions.	Bailey/ Sanders
PSS-3	Personnel Support Services	29100	Volunteer Services	9,000	-	R	Support for future licensing and technical support for the district-wide visitor management system, if request for such is approved. (See TS-4)	Bailey/ McCarron
DBS-6	Business Services	26250	Utilities - Facilities	300,000	-	R	Utility costs and consumption rose in 2018-19. Increases in consumption and rates for water and sewer, natural gas, and electricity are projected to continue climbing in the future. In order for the District to continue to function as a safe learnilng and working environment as well as meet the demands of all district building needs, an increase in this budget is requested.	Gustafson/ Pope
ALL-2	Achievement/ Learning/Leadership	22190	School Improvement Team (ACT Team)	800,000	3.0	R	ACT is focused on expediting resources and supports to schools identified as needing intensive, targeted supports (based on school performance framework ratings and multi-year trends). Funds are requested to primarily serve 14 schools based on their major improvement strategies as identified in their universal school improvement plans. The District would struggle to support timely and targeted use of funds designed to help schools with the greatest needs, resulting in the possibility of more schools slipping behind if not funded.	Engstrom/ Koselak
ALL-6	Achievement/ Learning/Leadership	009VE	Career and Technical Education	44,750	-	R	Membership with Pikes Peak Business and Education Alliance (PPBEA). Funding will provide support across the District in grades K-12 for broad career and postsecondary work based learning. Access to the PPBEA Marketplace will allow all teachers K-12 to access a regional network of employers who have posted opportunities for students and teachers to engage in industry exploration.	Engstrom/ Roberson
ALL-7	Achievement/ Learning/Leadership	2212Y	Curriculum and Instruction - Science Kit Center	10,159	1.0	R	This request would fund 1.0 FTE assistant technician position at the Science Kit Center, which is currently staffed with 2.0 FTE and a temporary employee. The existing FTE at the Science Kit Center are a coordinator and a technician. The temporary employee works forty hours per week year-round. If approved, the position would replace the current temporary position. The current budget for the temporary worker salary and benefits would be redirected to fund this request but needs additional funding to support a full time position.	Engstrom/ Founds
ALL-9	Achievement/ Learning/Leadership	22120 / 06000	Curriculum Alignment/World Language	138,783	1.0	R	This request supports the conversion of the World Language Department into the Global Education Department by converting the 0.5 teacher on special assignment to 1.0 facilitator and increasing the department budget to support additional world language programming. In 2019, the superintendent identified a need to increase world language programming to support, enrich, and expand world language programming at each level: high school, middle school, and elementary school.	Engstrom/ Murtha

Colorado Springs School District 11
FY19/20 Recurring Adopted Budget Modifications Summary

Catalog #	Division	Program	Program Description	$ Amount	FTE	R/N*	Description	Owner
ALL-10	Achievement/ Learning/Leadership	17910 / 00400	Early Childhood	500,000	7.3	R	This budget modification would allow the District to open five additional preschool classrooms and correct the preschool fund mismatch, which is currently unsustainable. The five additional classrooms are needed to accommodate the 30 percent increase in students with special needs across the District. School districts are mandated by state and federal law to provide services to special needs students.	Engstrom/ Howell
			TOTAL	**1,837,692**	**12.3**			

Colorado Springs School District 11
FY19/20 Non-Recurring Adopted Budget Modifications Summary

Catalog #	Division	Program	Program Description	$ Amount	FTE	R/N*	Description	Owner
TS-3	Technology Services	26600	Security Services	200,000	-	N	Complete district-wide security camera replacement upgrades and begin the cyclic replacement of the analog radio system to digital as well as other future security system replacements or upgrades.	McCarron/ Hastings
TS-4	Technology Services	26600	Security Services	12,000	-	N	Purchase district-wide visitors management system equipment, allowing email and text alerts and sex offender checks. System will photo, scan, and print ID badges for building visitors. (See PSS-3)	McCarron/ Bailey
SUP-1	Superintendent	22240	Media Production Services	30,000	-	N	A lift is used to adjust lighting that is located too high to be safe for a ladder. Transportation of the lift from school to school is required depending upon the needs of the production. Some productions are for school events and others are for facility rental to outside parties. The lift is damaging the tailgate of the auditorium manager's personal pick up. Damage to the tailgate is unacceptable and after some discussion, it was decided a district vehicle was needed for transporting the lift.	Thomas/ Ashby
DBS-1	Business Services	27200	Transportation	100,000	-	N	The purchase of two activity buses will help reduce the cost of field trips and reduce the need for motor coaches. Activity buses do not require drivers to earn a commercial drivers' license (CDL). By utilizing bus drivers who do not need a CDL, field trip costs are lower and the need for motor coaches can be reduced.	Gustafson/ Soto
DBS-2	Business Services	28130	Grants	20,000	-	N	Increase funding for contracted grant-development/writing services, which have become a need because increasing post-award management work due to increased grant terms/conditions and required documentation as well as increasing pursuit of funding. The only staff member supporting pursuit is the director, who spends majority of time on post-award management.	Gustafson/ Reitwiesner
ALL-1	Achievement / Learning/Leadership	00900	General Education	92,317	-	N	Alpine Achievement will no longer support the housing of individual student plans for special education, gifted and talented, early literacy, and others beyond SY2019-2020. In previous years, Educational Data and Support Services split half the renewal costs for Alpine Achievement. In 2019-2020, Achievement, Learning and Leadership needs to have access to Alpine Achievement to port student plans to other platforms, while searching for a new platform to meet these needs.	Engstrom
ALL-4a	Achievement / Learning/Leadership	00300	General High School Education	70,844	-	N	Pre-AP (pre-advanced placement) program offers consistent, high standards in focused courses that help build, strengthen, and reinforce students' content knowledge and skills. Pre-AP courses get students ready for AP and other college-level coursework, designed to be the standard, baseline course in each student's particular subjects. The program is designed to bring a rigorous learning experience to all high school students in grades 9 and 10 and directly aligns to postsecondary educational requirements. The program will provide an attractive draw for students. Textbooks required for the geography/history courses will be purchased for each ninth grade student. The purchase price includes the on-line resource, as well as the text. The fee includes all coursework syllabi, materials, and eight required assessments. Fees include teacher training, curriculum materials, assessment platform, and reports. In 2019-2020, the schools will offer Pre AP biology, English language arts 1-2, algebra, and geography/history.	Engstrom
ALL-4b	Achievement / Learning/Leadership	00301	General High School Education	180,000	-	N	Pre-AP (pre-advanced placement) program offers consistent, high standards in focused courses that help build, strengthen, and reinforce students' content knowledge and skills. Pre-AP courses get students ready for AP and other college-level coursework, designed to be the standard, baseline course in each student's particular subjects. The program is designed to bring a rigorous learning experience to all high school students in grades 9 and 10 and directly aligns to postsecondary educational requirements. The program will provide an attractive draw for students. Textbooks required for the geography/history courses will be purchased for each ninth grade student. The purchase price includes the on-line resource, as well as the text.	Engstrom
			TOTAL	**705,161**	**-**			

Total amount all requests: **2,542,853**

Total FTE all requests: **12.25**

Colorado Springs School District 11
FY19/20 Adopted June Budget Modifications Summary

Catalog #	Division	Program	Program Description	$ Amount	FTE	R/N*	Description	Owner
June -1	Achievement/ Learning/Leadership	18000	Athletics/Sports	15,000	-	R	This request supports the purchase of additional artificial intelligence-driven automatic camera system (Hudl Focus). It allows the Athletics Department's requirement to share game footage with other schools in the league and reduces man hours needed to record games. It improves the quality of game footage and allows students to create highlight videos. The system and will continue to allow high school broadcasting students play-by-play game calling.	Engstrom/ Noll/Ashby
June-2	Achievement/ Learning/Leadership	18000	Athletics/Sports	13,100	-	N	Supports installation costs for Hudl Focus camera system in the main gymnasiums at all four traditional high schools.	Engstrom/ Noll/Ashby
June -3	Achievement/ Learning/Leadership	22400 009SL 26210	Supervision of Summer Enrichment Summer Literacy Custodians	300,000	-	R	Support the continuation of the Colorado Springs School District 11 Summer Enrichment Series, extending student learning beyond the typical academic year. Opportunities are for all current students in kindergarten through fifth grade by providing free programming, transportation, and meals at designated elementary schools throughout the District.	Engstrom/ Founds
June -4	Achievement/ Learning/Leadership	13000	Natural Science	30,000	-	R	Support bus transportation to the STARBASE Academy offered at Peterson Air Force Base. The program is designed for fifth grade students and offers a five-day, hands-on science, technology, engineering, and math based program to explore astronomy, aeronautics, and other related concepts. The program is without fees.	Engstrom/ Founds
June-5	Achievement/ Learning/Leadership	TBD	TBD	300,000	-	R	Supports the creation of enrichment programming for James Monroe Elementary and Mark Twain Elementary that extends the available student day from 6:00 a.m. to 6:00 p.m., with no cost to parents.	Engstrom/ Kalbach
June-6	Superintendent	21140	Enrollment	50,000	-	R	Procurement of an electronic tool to interface with families regarding enrollment in the District. This might include a database tool for comparing schools by programs offered, a tool for managing open enrollment applications, a user-friendly interface for initial enrollment, and/or returning student data updates.	Thomas/ Demi-Smith
June-7	Achievement/ Learning/Leadership	17910	Special Education Preschool	37,000	0.8	R	District 11 will be able to open and staff one additional preschool classroom with an education assistant for the students with special needs.	Engstrom/ Howell
June-8	Superintendent	23140	Election Services	100,000	-	N	El Paso County collects fees for each participant in a general election. District 11 will have board of education directors up for election in November 2019 and must fund election costs.	Thomas
June-9	Business Services	26234	Facilities - Mechanical Building Maintenance	275,000	-	N	Purchase portable air conditioning units for the eight remaining schools that do not have air conditioning. This equipment will be placed in classrooms, gyms, cafeterias, and media centers to provide cooling to those spaces. Providing portable cooling equipment will increase occupant comfort and will result in a pleasant working and learning environment. An increase in student achievement and a decrease in disciplinary events is anticipated..	Gustafson/ Chism
June-10	Personnel Support Services	00900	General Education	750,000	10.0	R	With the passage of legislation this spring, full day kindergarten will be funded through the state. This frees up current full day kindergarten funding through the mill levy override. The District would like to accelarate mill levy override PIP 2017-5 and hire 10 teachers now instead of 2020-21 when PIP 2017-5 was to phase-in these teachers..	Bailey

Colorado Springs School District 11
FY19/20 Adopted June Budget Modifications Summary

Catalog #	Division	Program	Program Description	$ Amount	FTE	R/N*	Description	Owner
June-11	Personnel Support Services	00900	General Education	750,000	10.0	R	With the Adopted reductions in the 2019-20 budget, the additon of these 10 teachears will help with class size levels, play a significant role in class management and address parent concerns regarding large class sizes.	Bailey
			TOTAL	**2,620,100**	**20.8**			

***R/N** R= Recurring
N= Non-Recurring

Summary of Transactions Between Funds
Adopted Budget
FY2019-2020

1) Revenue Transfers:

From			To	
2000 Mill Levy Override Fund (1)	*Per Implementation Plan*		General Fund	
27-651-00-00000-521000-0000		21,558,272	10-000-00-00000-522700-0000	21,558,272
Mill Levy Override Fund (1)	*Per Implementation Plan*		General Fund - IT programs	
27-651-00-00000-521000-0000		3,600,000	10-000-00-00000-522700-0000	3,600,000
2000 Mill Levy Override Fund (1)	*Per Implementation Plan*		General Fund - IT programs	
27-651-00-00000-522100-0000		90,000	21-766-00-00000-522700-0000	90,000
General Fund	*Subsidize Preschool Program*		Preschool Fund	
10-000-00-00000-521900-0000		157,800	19-000-00-00000-521000-0000	157,800
General Fund	*Per Pupil Allocation*		Capital Reserve Capital Projects	
10-000-00-00000-524300-0000		4,500,000	43-000-00-00000-521000-0000	4,500,000
General Fund	*2016 COP Payment*		Capital Reserve Capital Projects	
10-000-00-00000-524300-0000		520,728	43-000-00-00000-521000-0000	520,728
General Fund	*Per Pupil Allocation*		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	*Food Service Insurance*		Risk Management Fund	
10-000-00-00000-521800-0000		109,063	18-000-00-28520-521000-0000	75,221
			18-000-00-28530-521000-0000	11,569
			18-000-00-28540-521000-0000	5,497
			18-000-00-28560-521000-0000	16,776
Production Printing	*Reimburse for FY17 copier purchase*			
68-000-00-00000-521000-0000		80,000	10-000-00-00000-526800-0000	80,000
Total Revenue Transfers		33,531,863		33,531,863

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

2) User-Charges:

Debit		Credit	
		General Fund	
General Fund		10-678-00-26400-085300-0000	419,282
10-654-00-00900-085300-0000	527,825	10-672-00-26400-085300-0000	43,052
10-654-00-00900-085300-0001	208,325	10-678-00-26400-085300-0000	141,629
	736,150	10-672-00-26400-085300-0000	18,884
		10-678-00-26400-085300-0000	47,210
		10-678-00-26400-085300-0000	66,093
General Fund			736,150
10-622-00-18000-052000-0000	12,351		
10-622-00-18000-021620-0000	18,278		
10-748-00-27100-052000-0000	132,829	**Risk Management Fund**	
10-748-00-27100-021660-0000	22,052	18-664-00-28520-052900-0000	41,462
Production Printing		18-664-00-28530-052900-0000	9,290
68-768-00-25400-021660-0000	1,132	18-664-00-28540-052900-0000	4,414
68-768-00-25400-052000-0000	2,068	18-664-00-28560-052900-0000	133,544
	188,710		188,710
Production Printing		**General Fund**	
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
Total User-Charges	965,772		965,772

Summary of Transactions Between Funds
Adopted Budget
FY2019-2020

3) State Equalization Allocations:

From		To	
Mandated Allocations:			
General Fund		Preschool Fund	
10-000-00-00000-581900-3141	4,090,485	19-000-00-00000-581000-0000	4,090,485
Total Mandated Allocations	4,090,485		4,090,485

4) Indirect Charges:

Debit		Credit	
General Fund:		**General Fund:**	
		Budget & Planning	
		Facility Rentals	520
		Grants & Funds Acquisitions	4,220
Facility Rental		**10-654-00-25130-086900-0000**	4,740
Budgeting	520		
Business Services	1,043	**Business Services**	
Fiscal Services	1,512	Facility Rentals	1,043
Procurement	7,243	Grants & Funds Acquisitions	2,109
10-660-00-33500-086900-0000	10,318	**10-651-00-25010-086900-0000**	3,152
Summer High School		**Procurement**	
Human Resources	438	Facility Rentals	7,243
Fiscal Services	3,237	Grants & Funds Acquisitions	17,961
10-400-00-22420-086900-0000	3,675	**10-660-00-25200-086900-0000**	25,204
Grants & Funds Acquisitions			
Budgeting	4,220	**Fiscal Services**	
Business Services	2,109	Summer High School	3,237
Procurement	17,961	Montessori Preschool	5,861
Fiscal Services	61,875	Facility Rentals	1,512
Human Resources	40,803	Grants & Funds Acquisitions	61,875
10-645-00-28130-086900-0000	126,968	**10-658-00-25160-086900-0000**	72,485
Montessori Preschool		**Human Resources**	
10-105-00-00400-086900-0000	5,861	Summer High School	438
		Grants & Funds Acquisitions	40,803
		10-681-00-28300-086900-0000	41,241
Preschool Fund		**General Fund**	
19-630-00-22380-086800-3141	127,234	**10-000-00-00000-197100-0000**	127,234
Food Service Fund		**General Fund**	
21-766-00-26250-086900-0000	528,218	**10-762-00-26250-086900-0000**	528,218
Total Indirect Charges	802,274		802,274

Summary of Transactions Between Funds
Adopted Budget
FY2019-2020

5) 2017 MLO Allocations:

From			To	
Mandated Allocations:				
2017 Mill Levy Override Fund	*Per Implementation Plan*		**General Fund**	
27-651-00-00000-521000-2017		20,818,455	10-000-00-00000-522700-2017	20,818,455
2017 Mill Levy Override Fund			**Risk Management Fund**	
27-651-00-00000-521800-2017		4,633	18-000-00-00000-522700-2017	4,633
2017 Mill Levy Override Fund			**Preschool Fund**	
27-651-00-00000-521900-2017		100,934	19-000-00-00000-522700-2017	100,934
2017 Mill Levy Override Fund			**Food Service Fund**	
27-651-00-00000-522100-2017		489,008	21-766-00-00000-522700-2017	489,008
2017 Mill Levy Override Fund			**Benefits Fund**	
27-651-00-00000-526400-2017		7,448	64-000-00-00000-522700-2017	7,448
2017 Mill Levy Override Fund			**Print Production Fund**	
27-651-00-00000-526800-2017		49,522	68-000-00-00000-522700-2017	49,522
Total Mandated Allocations		21,470,000		21,470,000

6) 2017 MLO Allocations:

From			To	
Mandated Allocations:				
2017 Mill Levy Override Fund	*Per Implementation Plan*		**Capital Reserve Fund**	
27-651-00-00000-524300-2017		9,230,000	43-000-00-00000-522700-2017	9,230,000
Total Mandated Allocations		9,230,000		9,230,000

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
Exceptions: 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[4]
Parking lots	$22.00 hourly
Swimming pools	$75.00 hourly[1]
Lobbies, hallways, and tables, concessions	$30.00 per event[2]

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[3]
Thomas B. Doherty auditorium	seats 493	$132.00 hourly[3]
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[3]
General William J. Palmer auditorium	seats 1447	$240.00 hourly[3]
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[3]
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.

Event Staff (must be District 11 employees)	
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)

Equipment Usage Fees	
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

Other	
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:

1 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.

2 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.

3 Includes two (2) dressing rooms. Tap dancing is permitted if lessee provides protective flooring.

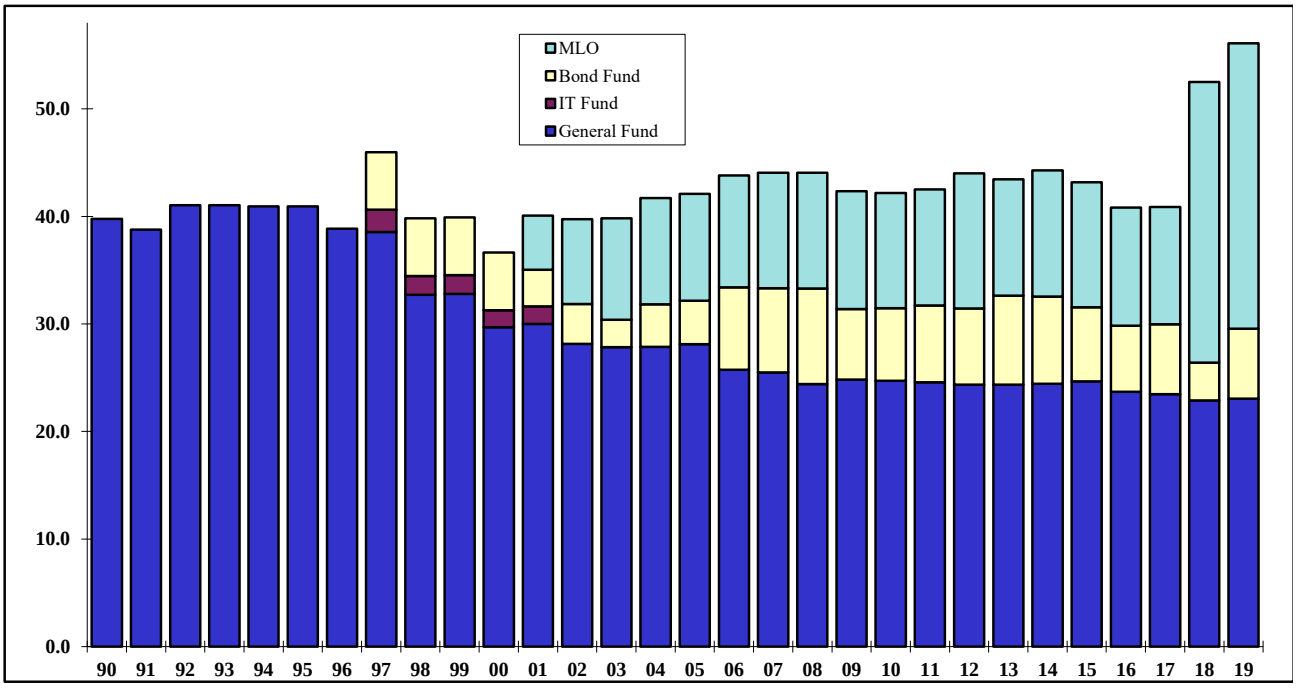
4 Matches - $25 per court per match/lessons - $18 per hour per court

INFORMATION: PROPERTY TAX

RATES AND ASSESSMENTS

Colorado Springs School District 11
History of Mill Levy from 1990 to 2019

Collection Year	Certified Funded Pupil Count	General Fund Regular Mill Levy	General Fund Abatement Levy	Override Levies IT Fund Mill Levy	Override Levies General Fund Mill Levy	Bond Mill Levy	Total 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

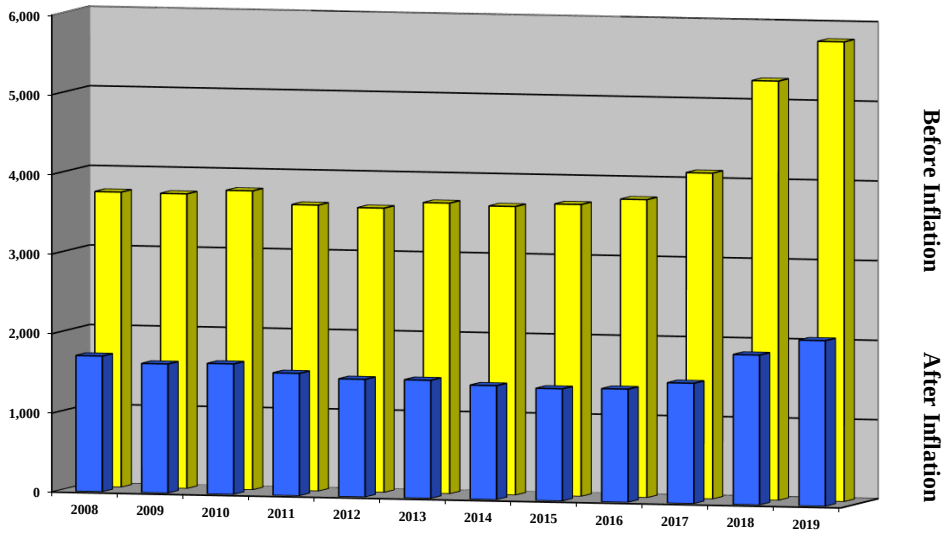


Colorado Springs School District 11
PROPERTY TAX PER PUPIL DATA

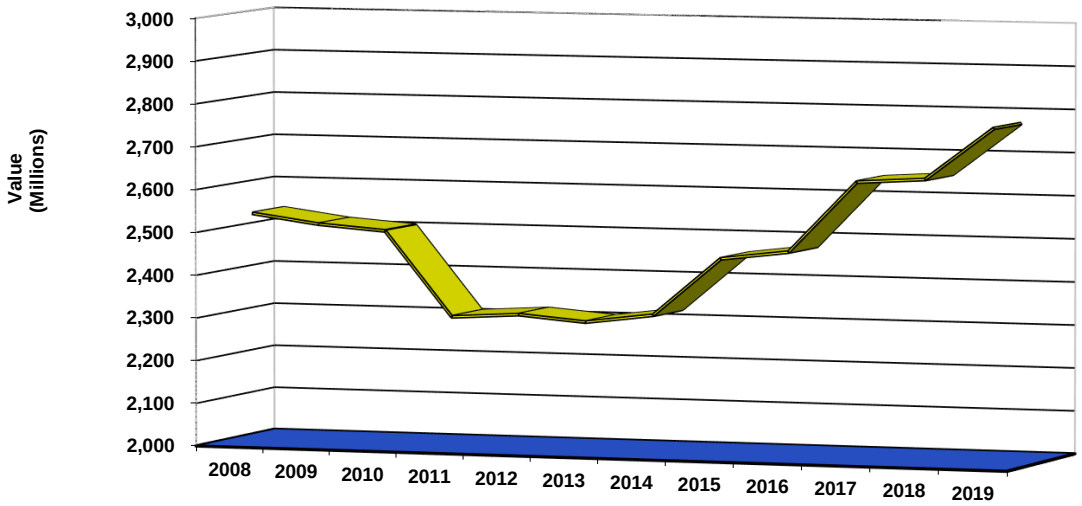
Collection Year	Fiscal Year	Assessed Valuation	Levy Per $1,000 of Assessed Valuation	Property Tax Revenue Levied	Certified Funded Pupil Count	Inflation Rate	Inflation Factor*	Property Tax Per Pupil Before Inflation	Property Tax Per Pupil After Inflation
2008	FY08/09	2,537,011,350	42.331	107,394,227	28,878	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

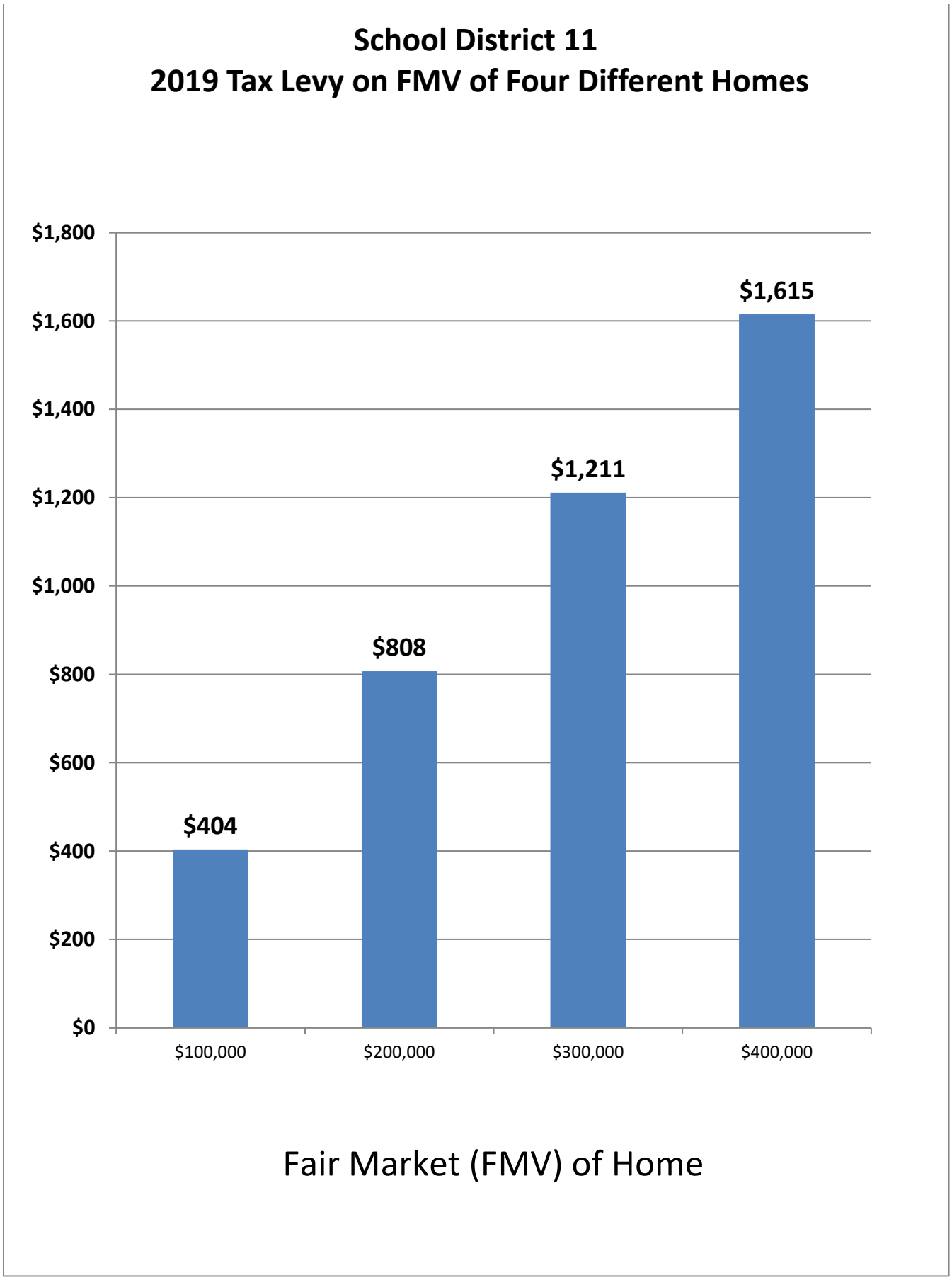
*Note: Taxes are assessed on a calender year.
Inflation factor, 1982-84 = 100. Data source U.S. Department of Labor.
Property tax revenue levied assumes 100% cash collection. Historically, the District only receives about 99.6% for the entire calender year because some tax revenues become uncollectible.

Property Tax Revenue Per Pupil



Assessed Valuation




School District 11
2019 Tax Levy on FMV of Four Different Homes
$1,800
$1,600
$1,400
$1,200
$1,000
$800
$600
$400
$200
$0
$404
$808
$1,211
$1,615
$100,000
$200,000
$300,000
$400,000
Fair Market (FMV) of Home

GLOSSARY

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 them 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 a mount 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 through 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.

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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 retirable 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.

ABE	Adult Basic Education
ACE	Alternative Cooperative Education
ACO	Administrative Contracting Officer
ACT	American College Testing
ACT	**A**cademic System, **C**ulture of Performance and **T**alent Development
AD	Athletic Director
ADA	Americans with Disabilities Act
ADD/ADHD	Attention Deficit Disorder / Attention Deficit Hyperactivity Disorder
ADE	Automated Data Exchange
ADM	Administration
ADS	Application Development and Support (formerly Information Systems or IS)
AEC	Alternate Education Campus
AED	Amortization Equalization Disbursement
AEFLA	Adult Education Family Literacy Act
AFE	Adult and Family Education
ALJ	Administrative Law Judge
ALL	Achievement, Learning and Leadership (formerly ICSS)
ALP	Advanced Learning Plan
AMAO	Annual Measurable Achievement Outcomes
AP	Assistant Principal
APF	Annual Performance Framework
APR	Annual Performance Review
APPLE	Academic Performance Plan for the Learning Environment
ARC	Annual Required Contribution (for pension reporting)
ASBO	Association of School Business Officials
ASCA	American School Counselors Association
ASCENT	**A**ccelerating **S**tudents through **C**oncurrent **En**rollmen**t**
ASE	Adult Secondary Education
AV	Audio Visual
AVID	Advancement Via Individual Determination
AVP	Area Vocational Program
AYP	Adequate Yearly Progress
BAB	Breakfast After the Bell
BEST	Boards of Education Self-funded Trust
BIC	Breakfast in the Classroom or Benefits Insurance Committee
BIP	Behavior Intervention Plan
BMF	Budget Modification Form – replaces the IBR (see archive list)
BOCES	Board of Cooperative Education Service
BOE	Board of Education
BRI	Basic Reading Inventory
BYOD	Bring Your Own Device
CAFR	Comprehensive Annual Financial Report
CASB	Colorado Association of School Boards
CASE	Colorado Association of School Executives
CCR	Communications and Community Relations
CD	Compact Disc or Certificate of Deposit
CDE	Colorado Department of Education
CEA	Colorado Education Association
CESP	Certified Educational Support Professional
CFO	Chief Financial Officer
CFR	Claim Fluctuation Reserve
CIO	Chief Information Officer
CMAS	Colorado Measures of Academic Success (science and social studies) (replaces TCAP)
COP	Certificate(s) of Participation
COBRA	Consolidated Omnibus Budget Reconciliation Act

COTR	Contracting Officer's Technical Representative
CP	Collection Point
CPI	Crisis Prevention Intervention or Consumer Price Index
CPR	Cardio Pulmonary Resuscitation
CPP	Colorado Preschool Program
CRF	Capital Reserve Fund
CSASE	Colorado Springs Association of School Executives
CSEA	Colorado Springs Education Association
CSSD	Colorado Springs School District
CTA	Career Technical Act
CY	Calendar Year
D-11 or D11	District 11 or some other school district as D-followed by their district number (D-20)
DA	Decision Analysis
DAC	District Accountability Committee (formerly DAAC, see archive list)
DAP	Diversity Action Plan
DARS	District Acquisition Regulation System
DASAE	Diploma of Advanced Study in Adult Education
DBS	Division of Business Services
DECA	Distributive Educational Clubs of America
DHH	Deaf and Hard of Hearing
DOK	Depth of Knowledge
DIBELS	Dynamic Indicators of Basic Early Literacy Skills
DPGF	Designated Purpose Grant Fund
DSLC	Diagnostic Services and Learning Center (housed at Tesla)
EA	Education Assistant (special education teaching assistant)
EAC	Energy Advisory Committee
EAGLES	Exceptional Academic Gifted Learning Experience Site
E & O	Errors and Omissions (insurance)
ECOT	Emergency Crisis Operations Team
EDSS	Educational Data Support Services
EEO	Equal Employment Opportunities
EFL	Educational Functional Level
EFT	Electronic Funds Transfer
ELAT	English Literature Admissions Test or Early Literacy Assessment Tool
ELC	Early Learning Center
ELL	English Language Learner
ELPA	English Language Proficiency Act
ELSIP	Excess of Loss Self Insurance Pool
EMO	Education Management Organization (for charter schools)
EOP	Equal Opportunity Program
EPO	Exclusive Provider Organization
ERO	Electronic Registrar Online system
ELL	English Language Learners
ESP	Education Support Professional, sometimes Education Service Provider
ESSA	Every Student Succeeds Act (replaces NCLB)
ESY	Extended School Year
FBLA	Future Business Leaders of America
FDK	Full-Day Kindergarten
FERPA	Family Education Rights and Privacy Act (privacy protection)
FMLA	Family Medical Leave Act
FNS	Food and Nutrition Services
FOTC	Facilities Operations and Transportation Center
FPC	Funded Pupil Count
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles

GASB	Governmental Accounting Standards Board
GB	Gigabyte
GED	General Educational Development
GFOA	Government Finance Officers Association
GK12	Galileo K12 (assessment)
GRT	Gifted Resource Teacher
GT	Gifted and Talented
HB	House Bill, usually followed by abbreviated calendar year and a 4 digit identifying number
HR	Human Resources
IB	International Baccalaureate
IBNR	Incurred But Not Reported Claims
ICAP	Individual Career and Academic Plan
IDEA	Individuals with Disabilities Education Act
IEC	Irving Education Center
IEL	Integrated English Literacy
IEP	Individualized Education Plan
IGA	Internal Governmental Agreement
ILP	Individual Literacy Plan
IMS	Instructional Management System
INR	Intent Not to Rehire
IP	Internet Protocol
IPT	**I**DEA Oral Language **P**roficiency **T**est
IT	Information and Technology
JBC	Joint Budget Committee
JROTC	Junior Reserve Officer Training Corps
LAN	Local Area Network
LEP	Limited English Proficient (or Proficiency)
LRE	Least Restrictive Environment
LRS	Learning Resource Services
LTD	Long Term Disability
LTE	Library Technology Educator
LTT	Library Technology Technician
MAP	Measurement of Academic Progress
MESA	Math, Engineering and Science Achievement
MGP	Median Growth Percentile
MIS	Major Improvement Strategy
MLO	Mill Levy Override (sometimes **MiLO**)
MOA	Memorandum of Agreement
MOU	Memorandum of Understanding
MTSS	Multi-Tier Support System (formerly Response to Interventions or RtI)
MYP	Middle Years Program (pertains to IB)
NEA	National Education Association
NGLC	Next Generation Learning Challenges
OBE	Outcome Based Evaluation or Overcome by Events
OPEB	Other Post-Employment Benefits
OSPB	Office of State Planning and Budget
OU	Optimization of Utilization
PACT	Parent And Child Together
PARCC	Partnership for Assessment of Readiness for College and Careers (English, language arts, math) (replaces TCAP)
PBDA	Preliminary Budget Development Assumptions
PBIS	Positive Behavior Intervention Support
PBS	Positive Behavior Support
PC	Personal Computer
PERA	Public Employee Retirement Association
PHLOTE	Primary or Home Language Other Than English

PIP	Program Implementation Plan
PLC	Professional Learning Community
PLTW	Project Lead the Way
PLP	Personal Learning Plan
PMO	Project Management Office
PO	Purchase Order
POPP	Post Offer/Pre-Placement Physical
POS	Preliminary Offering Statement
PPASBO	Pikes Peak Association of School Business Officials
PPO	Preferred Provider Organization
PPR	Per Pupil Revenue
PRC	Professional Resource Center
PSEO	Post-Secondary Enrollment Options
PSS	Personnel Support Services
PYIB	Primary Years International Baccalaureate program
Q	Ae**q**uitas Solutions (parent/teacher/student connection system) (Formerly Zangle)
QRI II	Qualitative Reading Inventory (first through fifth graders)
QZAB	Qualified Zone Academy Bond
RCM	Resource Conservation Management (Manager)
READ Act	Colorado Reading to Ensure Academic Development (replaces CBLA)
RFI	Request For Information
RFP	Request For Proposal
RFQ	Request For Quote
RJWAC	Roy J. Wasson Academic Campus
RRAF	Risk-Related Activity Fund
ROI	Rate of Increase or Return on Investment
SA	Situation Analysis
SAC	School Accountability Committee (formerly BAAC, see Archive List)
SAGE	Sustainable Agricultural Green Education
SAIL	Student-centered Academic Interdisciplinary Lab (or Learning)
SAT	**S**cholastic **A**ptitude **T**es**t**, then the **S**cholastic **A**ssessment **T**est, then the **SAT** Reasoning Test, and now simply the **SAT**.
SB	Senate Bill-usually followed by abbreviated calendar year and a 2 or 3 digit identifying no.
SBE	Standards Based Education
SBR	Standards Based Reporting
SES	Supplemental Educational Services
SIED	Significant Identified Emotional Disorder
SIOP	Sheltered Instruction Observation Protocol
SIPPS	Systematic Instruction in Phonological Awareness, Phonics, and Sight Words (K-3)
SIS	Student Information System
SLD	Specific Learning Disability
SLIC	Significantly Limited Identifiable/Communicable
SLO	Student Learning Outcome
SMART	Specific, Measureable, Attainable, Realistic, Time-bound
SOT	Specific Ownership Taxes
SPED	Special Education
SPF	School Performance Framework
SRD	Sufficient Reading Deficiency
SRO	School Resource Officer
SSA	School and Student Activity
STAMP	**STA**ndards-based **M**easures in **P**roficiency (world languages assessment)
STEAM	Science, Technology, Engineering, Arts, and Math
STEM	Science, Technology, Engineering, and Math
SWOT	Strengths, Weaknesses, Opportunities, Threats
SY	School Year
TA	Teaching Assistant

TABOR	**TA**xpayers **B**ill **O**f **R**ights
TAC	Transportation Advisory Committee
TAP	System for **T**eacher and Student **A**dvancement **P**rogram
TCT	Teachers Coaching Teachers Program
TELL	Teaching, Empowering, Leading and Learning survey
TLC	Teacher Learning Coach (formerly Literacy Resource Teacher or LRT)
TIF	Teacher Incentive Fund
TOSA	Teacher On Special Assignment
TPA	Third Party Administrator
TSA	Tax Sheltered Annuity
TSI	TAP Summer Institute (see TAP above)
UDIP	Unified District Improvement Plan
USIP	Unified School Improvement Plan
WAN	Wide Area Network
WICOR	Writing, Inquiry, Collaboration, Organization and Read to Learn
YPAE	Young People's Art Exhibition
ZBB	Zero Based Budget

Archive List of Previously Used Acronyms in School District 11

AERO	Assessment, Enrollment and Research Office (formerly DPRE) ("E" used to be Evaluation)
ARCA	Assessment, Research and Curriculum Alignment (replaced TISS, see below)
ASE	Adult Secondary Education
BAAC	Building Accountability Advisory Committee (replaced by SAC, see current list)
BIA	Business Incentive Agreement
ARRA	American Recovery and Reinvestment Act
CBLA	Colorado Basic Literacy Act (replaced by READ Act)
CBOC	Citizens Bond Oversight Committee
CIT	Coordinator of Information Technology (replaced by LTE, see current list)
CPKP	Colorado Preschool Kindergarten Program
CQI	Continuous Quality Improvement
CSAP	Colorado Student Assessment Program (replaced by TCAP)
DAAC	District Advisory and Accountability Committee (replaced by DAC, see current list)
DALT	District Achievement Level Tests
DARTS	Department of Assessment, Research and Technology Services (formerly Tech Services)
DIP	District Improvement Plan (replaced by UDIP, see current list)
DPRE	Department of Planning, Research and Evaluation
EASy	Educational Achievement System
GOF	General Operating Fund
HESP	Home Education Support Program
HRI	House Bill introducing "Leave No Child Behind"
HRO	Holmes, Robert & Owen (District's principal attorney) merged with Bryan L. Cave, LLP
IBR	Incremental Budget Request-replaces Part II Budget Request form, replaced by BMF
ICSS	Instruction, Curriculum, and Student Services (now ALL)
IS	Information Services – changed to ADS (see current list)
ITBS	Iowa Tests of Basic Skills
LRSUS	Long Range School Utilization Study
LMT	Library Media Technician (replaced by LTT, see current list)
LRT	Literacy Resource Teacher (replaced by TLC, see current list)
LST	Literacy/Standards Teacher
NCLB	No Child Left Behind Act (replaced by ESSA, see current list)
OSCR	Office of School and Community Relations (replaced by CCR, see current list)
PPOR	Per Pupil Operating Revenue
PRO	Police Resource Officer (in Middle Schools) (See SRO)
RtI	Response to Interventions (replaced by MTSS)

SAR	School Accountability Report
SCAUSC	School Configuration And Use Study Committee
SEMS	Substitute Employee Management System
SIP	School Improvement Plan (replaced by USIP, see current list)
SIRSI	This is not an acronym but the actual name of the library system program
TAN	Tax Anticipation Note
TCAP	Transitional Colorado Assessment Program (formerly CSAP) (replaced by PARCC and CMAS)
TISS	Technology Integration Support Services
WCIL	West Center for Intergenerational Learning